See V.27 Chan
V.31

City of Weslaco, Texas

Discover Excellence

Weslaco
All-America City
2002

Annual Budget
Fiscal Year 2009-2010

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Weslaco

Texas

For the Fiscal Year Beginning

October 1, 2008

President

Executive Director

City of Weslaco, Texas

Annual Budget for All Appropriated Funds

Year Beginning October 1, 2009 and Ending September 30, 2010

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City of Weslaco

"The City on the Grow"

Buddy de la Rosa, Mayor
Rene Rodriguez, Mayor Pro-Tem, District 3
Robert J. Garza, Commissioner, District 1
John F. Cuellar, Commissioner, District 2
Gerardo "Jerry" Tafolla, Commissioner, District 4
Lupe V. Rivera, Commissioner, District 5
Patrick B. Kennedy, Commission, District 6

Francisco Castellanos, Interim City Manager

OFFICE OF THE CITY MANAGER

December 10, 2009

Honorable Mayor and
Members of the City Commission
City of Weslaco
255 South Kansas
Weslaco, TX 78596

It is my pleasure to present the budget for the fiscal year October 1, 2009 through September 30, 2010. This budget represents the eleventh year in a row that the property tax rate was either reduced or remained the same. This has been an ongoing commitment by the City Commission which has lowered the property tax rate by 8.92 cents in the last 11 years. Also, for the twelfth year in a row we have received the Distinguished Budget Presentation Award from the Government Finance Officers Association for FY 2009.

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

The City Commission has been guided by a "vision" that was adopted by the City in 1994. In line with this vision, the Commission developed our "mission" to help define who we are and what we hope to accomplish.

Weslaco's Vision

An International Center of Growth
Friendly People With Vision, Courage and Integrity

Weslaco's Mission

Commitment to excellence in public service
POSITIVE Attitude of Courtesy & Integrity
Doing it **RIGHT** the First Time
SENSITIVE To The Citizens' Needs
Friendly **RESPECT** For All
SERVICE Without Hassle

Goals

Throughout the years and throughout this budget process there have been several goals that have shaped our decisions.

- **To Provide a Good Quality of Life** – This is a broad goal that includes everything that makes Weslaco a safe and enjoyable place to live.
- **Attract Tourists, Businesses, and Individuals** – We want Weslaco to grow and to be the kind of City that welcomes others from outside of the community.

Financial Strategies

The following strategies are recommended to maintain the financial stability of the City and provide adequate services at a sustainable level.

A. **Fund Balance** Sufficient funds should be available for emergencies and unique capital investments. The target amount is 25% of annual expenditures with any excess being spent on capital improvements. Most importantly, we need to be aware of future impacts of current actions.

B. **Enterprise Systems** Funds such as the Water, Sewer, and Sanitation Fund should be self-supporting. They should generate sufficient funds through fees charged to the users.

C. **Assets** This includes real and personal property. Surplus assets should be identified and liquidated. Also, criteria for replacement of assets should be defined.

D. **Rates** Rates should be reviewed annually and adjusted gradually to avoid radical changes. The passage of the Master Fee Ordinance at the end of FY 2004 brought many fees into line with the actual costs of service. Since then we have implemented several small rate adjustments based on the Consumer Price Index.

E. **Outsourcing** City services should be examined periodically to see if outsourcing would be beneficial to the City. In addition, services that are already outsourced should be reviewed to see if they remain beneficial to the City. Presently, the City is outsourcing its brush pickup as well as management of its water and sewer treatment plants.

Current Year Priorities

A. Prepare a Balanced Budget

B. Revenue Enhancement/Adequacy

C. Maintain/Lower the Property Tax Rate

D. Project Revenues Conservatively

E. Hold the Line on Personnel and Related Costs

F. Maintain/Build Adequate Fund Balances

A. **Prepare a Balanced Budget** – By definition a balanced budget means that total budgeted expenditures do not exceed budgeted revenues plus available fund balance. It is also important to compare annual revenues with annual expenditures to ensure that annual expenditures do not exceed annual revenues. When expenditures exceed revenues the shortfall is usually made up by reductions to fund balance or from borrowed funds. This year we are happy to announce that we have a balanced budget.

There is only one fund that is projecting a budget deficit but does not exceed the fund balance. The Hotel/Motel Fund is projecting an ending fund balance of $526,345 after a projected decrease of $34,044. This fund is different from a normal operating account in that eligible items are funded if funds are available. Also, the hotel taxes can not be utilized for ongoing operations of the City.

This does not mean that the year will be without its challenges. In order to balance the budget we had to remove most capital outlay and equipment; as well as, freezing positions that have not been filled. We will then monitor our cash flows as the year progresses and buy needed capital outlay and equipment on a priority basis as funds become available.

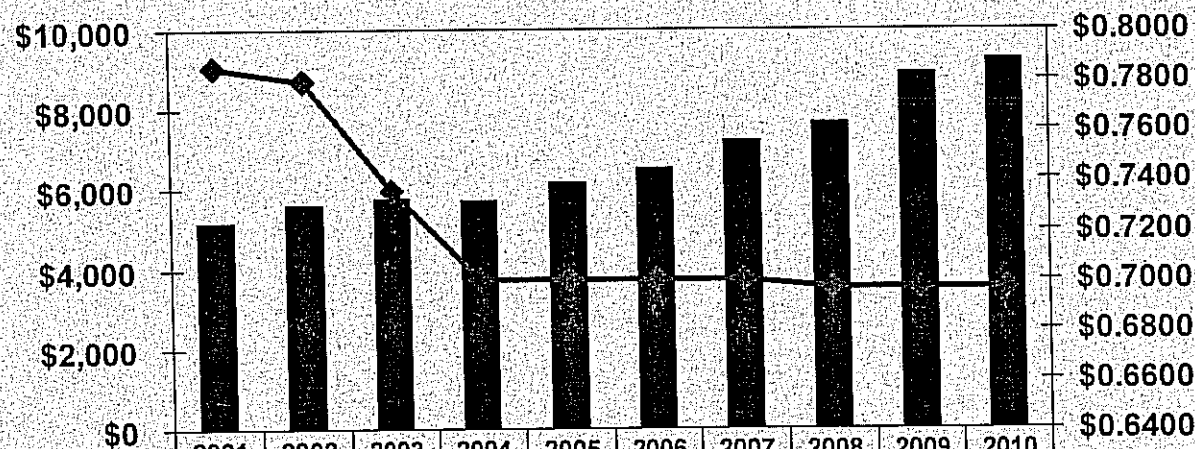
B. **Revenue Enhancement/Adequacy** – During FY 2004 the City reviewed all rates charged by the City and enacted sweeping rate adjustments that took effect during the first quarter of FY 2005. For FY 2007 and FY 2008 the City adjusted the rates in the Water, Sewer, and Sanitation Funds to cover the costs of inflation. For FY 2009 the

rates in the Sanitation Fund were increased. In addition a rate study was recently completed for the Water and Sewer Funds that will be considered when proposing rate adjustments in early FY 2010. These increases are described in more detail with the discussion of the affected funds later in this letter. By reviewing our rates every year we are able to adjust for increasing costs and inflation with smaller, more incremental adjustments than would be necessary if the rates were not adjusted as often.

C. **Maintain/Lower the Property Tax Rate** – The reason that the tax rate was lowered so dramatically in the recent past was because of a concerted effort by the City Commission to attract businesses and residents to locate in Weslaco. The Commission had also stated that if the projected growth does not occur that they are willing to make the hard choices necessary to ensure the financial stability of the City. This year the City Commission maintained the tax rate at $.6967.

Tax Rate vs. Tax Levy

(Tax Levy Shown in Thousands)



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Tax Levy	$5,163	$5,614	$5,749	$5,734	$6,170	$6,496	$7,207	$7,668	$8,921	$9,249
Tax Rate	$0.785	$0.779	$0.735	$0.699	$0.699	$0.699	$0.699	$0.696	$0.696	$0.696

While some tend to focus on the City's property tax rate it is really only part of the bigger picture and the overall tax rate that results in the final property tax bill to property owners. Based on the property tax rates for tax year 2009 (the taxes used to fund FY 2010) the table shown on the next page demonstrates that the City of Weslaco is very competitive with larger neighboring cities and even lower than one city that has a population that is almost twice as large as Weslaco's population.

Comparison of Overall Property Tax Rates with Other Cities

(For Tax Year 2009)

Taxing Entity	McAllen	Mission	Edinburg	Weslaco	Pharr
Population	*123,622*	*60,146*	*62,735*	*31,442*	*58,986*
Valuation	*$ 7,522,001,086*	*$ 3,126,370,682*	*$ 3,297,049,879*	*$ 1,331,533,783*	*$ 2,161,766,279*
City	$ 0.4213	$ 0.5566	$ 0.6350	$ **0.6967**	$ 0.6800
County	0.5900	0.5900	0.5900	**0.5900**	0.5900
ISD	1.1650	1.2800	1.2198	**1.1397**	1.3013
Drainage	0.0725	0.0725	0.0725	**0.0725**	0.0725
STISD	0.0492	0.0492	0.0492	**0.0492**	0.0492
STC	0.1491	0.1491	0.1491	**0.1491**	0.1491
Total	**$ 2.4471**	**$ 2.6974**	**$ 2.7156**	**$ 2.6972**	**$ 2.8421**

D. **Project Revenues Conservatively** – With the inherent complexity and difficulty of putting together a balanced budget it is at times tempting to be overly optimistic and increase revenue projections in order to provide for the projected needs. If however the projections do not materialize it leaves the City with the need to freeze or reduce the budget mid-year, subsidize the shortfall with available fund balance, or look for alternative funding solutions. This problem can then carry forward into future years since operating costs tend to continue to rise. With this in mind we have made every attempt to ensure that the projections used in this budget document are not only possible, but also probable.

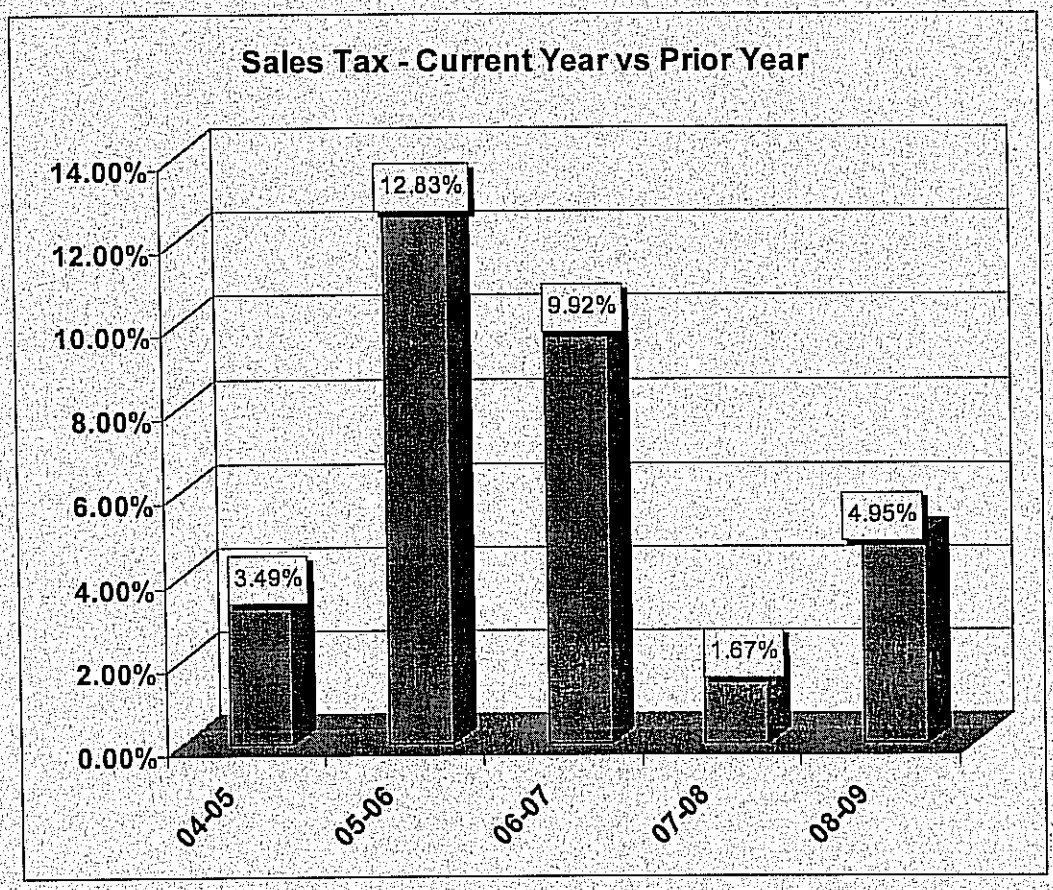
F. **Hold the Line on Personnel and Related Costs** – This year there were no increases to the number of personnel positions in the budget. Personnel costs are more than half of the budget so when we are looking to cut costs it makes sense to do what we can to reduce the growth in our largest expenditure category. We realize that new positions are inevitable with the growth of the City; however we felt that we could maintain the same level of service in FY 2010 without additional increases in the number of personnel.

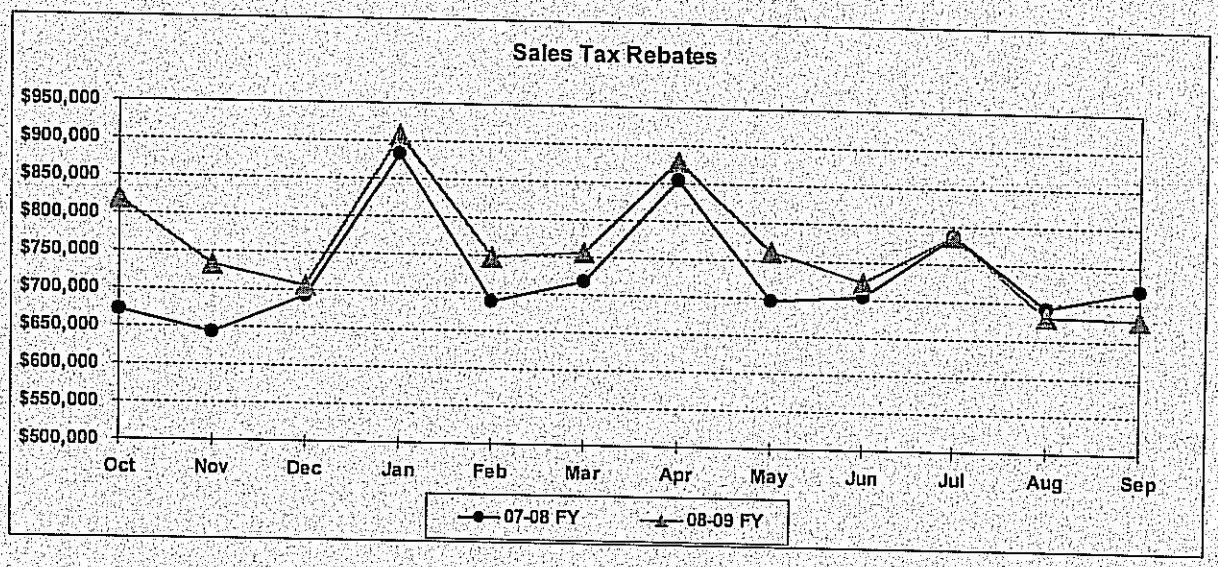
We are always trying to utilize technology to reduce costs and make our operations more efficient. The City has begun the process of converting the water meters in the City to a radio read system. This will allow the water meters to be read from as far away as 500 feet without physically being at the water meter. This will enhance employee safety in those instances where the meters are difficult to get to and will enable the meter reader to gather data from more meters in less time. They will also help to resolve usage disputes by recording actual usage on an hour by hour basis. By

utilizing technology like this; it helps the City to reduce costs over time and improve efficiency by reducing the need for additional employees.

G. **Maintain Adequate Fund Balances** - The General Fund has continued to pose a challenge. During the budget process the City worked with our Financial Advisor to develop a fiscal forecast model. This tool will help the City as it works to increase the fund balance to our target of 25% of annual expenditures. By updating this forecast on a periodic basis it will help to project the effect of current actions on future years and assist the City in reaching its long term goals. We are currently projecting a General Fund balance equal to 25% of operating expenditures (approximately $5,000,000) by the end of FY 2014.

A very good indicator of economic health is the sales tax rebates that the City receives. Sales tax increased by 4.95% during FY 2009 and has averaged a 6.58% increase over the last five years. We projected a 3% increase for the FY 2010 budget; however, we have seen an average decrease under 8% for the first two months of the fiscal year.

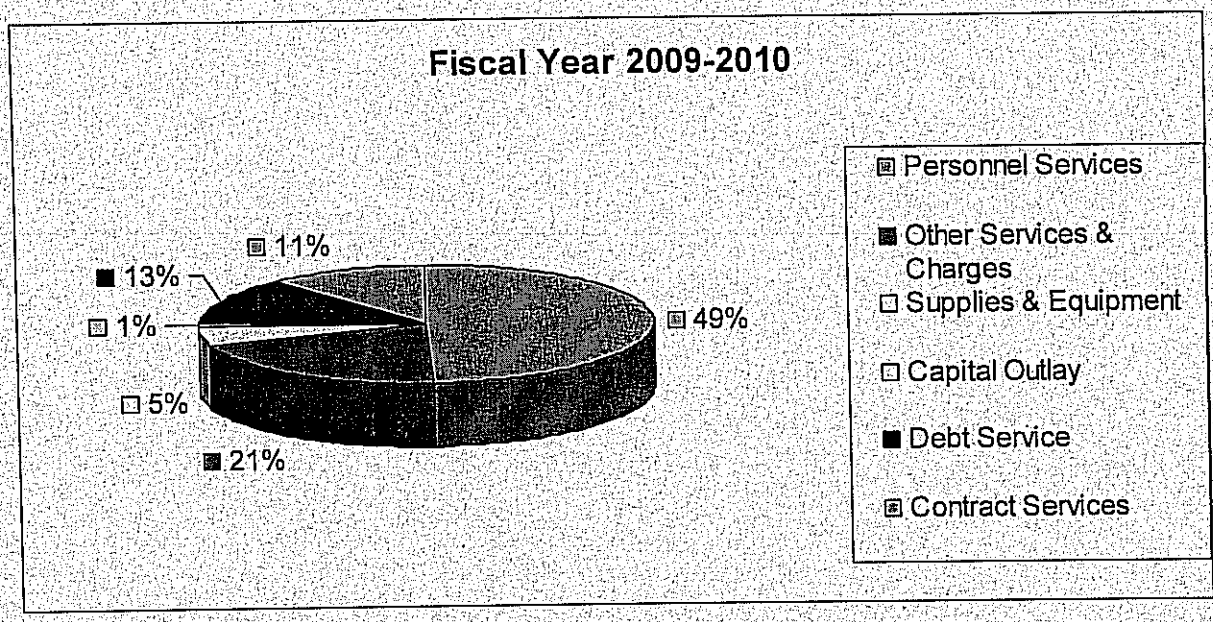




Budget in Brief

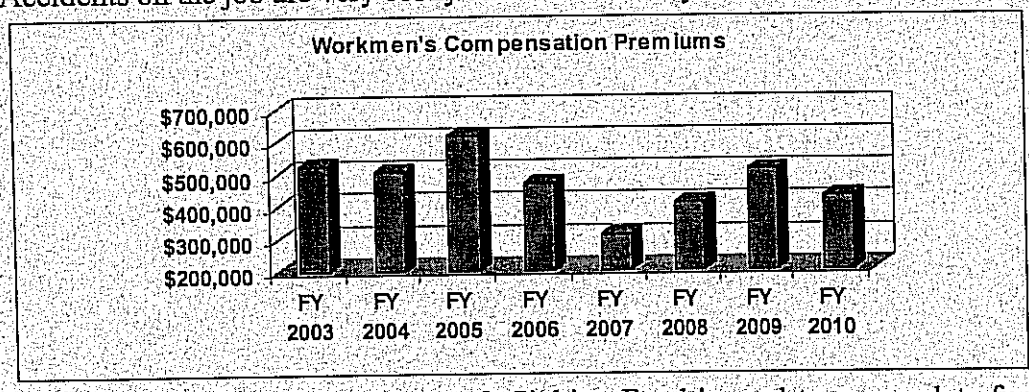
The operating budget for FY 2010 totals $36.8 million and represents a decrease of $1 million or 2.6% from the previous year's budget of $37.8 million. Revenues from all funds total $36.8 million which is a decrease of $1 million over the prior year. Most of that decrease in revenues is due to the decrease in transfers from the water/sewer, sanitation fund, and conservative estimate on court revenues and other revenue adjustments. The main factor that contributed to the decrease in the operating budget include hiring freeze in several departments such as public safety, public works, and library

Fund	Adopted Budget 2008-09	Adopted Budget 2009-10
General	$21,370,760	$20,909,782
Debt Service	$ 2,216,568	$ 2,290,717
Sanitation	$ 3,800,595	$ 3,966,692
Water	$ 4,786,952	$ 4,,372,765
Sewer	$ 4,273,856	$ 4,192,563
Airport	$ 769,689	$ 688,746
Hotel/Motel	$ 639,152	$ 468,264
Total Operating Budget	$37,857,572	$36,889,529
% Change	10.8%	-2.6%



General Fund Many issues facing the General Fund have already been described in the earlier discussion of current year priorities. The budget in the General Fund continues to be a tight budget with no significant capital outlay and reductions in areas such as travel and training, personnel, and supplies. Departments have been challenged to find ways to be more efficient while still maintaining service levels.

An effort to increase safety awareness was instituted several years back due to high costs of Workmen's Compensation Insurance. We are starting to see the results of those efforts in the form of reduced premiums. The premium for FY 2005 was $615,869 compared with $425,125 for FY 2010 for a reduction of $190,744 in premium costs compared with FY 2005. Even though it is an increase over FY 2007 it still shows a decrease over the past few years. Accidents on the job are very costly and we can always find better uses for that money.



Interest & Sinking – The Interest & Sinking Fund is used to accumulate funds for interest and principle payment of debt that is paid for with property tax revenue. The property tax has a portion that is for debt service and one that is for maintenance and operations. In FY 2010

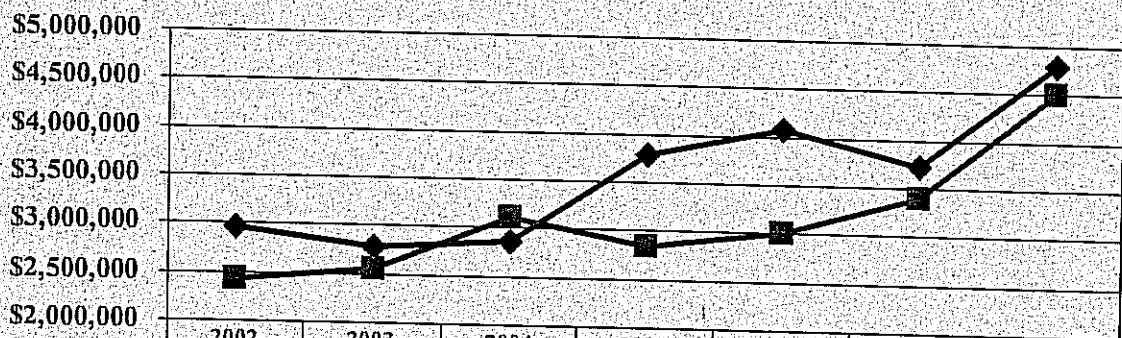
the Interest & Sinking portion of the property tax rate is $.1815 cents per $100 of valuation compared to $.1757 cents in FY 2009.

Sanitation Fund The City has contracted with Allied Waste Services (formerly BFI) to provide services to commercial customers that were already serviced by Allied Waste Services or that the City can not service. Under this arrangement the City pays Allied Waste Services directly for the service and bills the customers on their regular water bills. Under the agreement the City will receive a franchise fee of 5% of revenues net of disposal fees. For FY 2010 Allied Waste Services did not raise the rates that they charge the City for commercial garbage service.

Allied Waste Services also provides brush service on behalf of the City for all residential accounts. Under the contract they haul away branches, yard waste, and other bulky items. Allied Waste Services has increased the amount that they charge the City to $9.55 per month per customer compared with the old rate of $8.82 and the amount charged on a monthly basis to the customers will be from $6.18 to $14.50 depending on the size of their lot frontage. The removal of brush and bulky waste helps to improve the appearance and cleanliness of our City.

Water Fund Sales vs. Expenses (Less Transfers & Capital Outlay)

(In Thousands)



	2002	2003	2004	2005	2006	2007	2008
Water Sales	$2,973,709	$2,781,636	$2,864,106	$3,778,748	$4,071,305	$3,733,413	$4,785,368
Expenses	$2,425,422	$2,554,350	$3,105,431	$2,846,101	$3,014,118	$3,396,711	$4,505,580

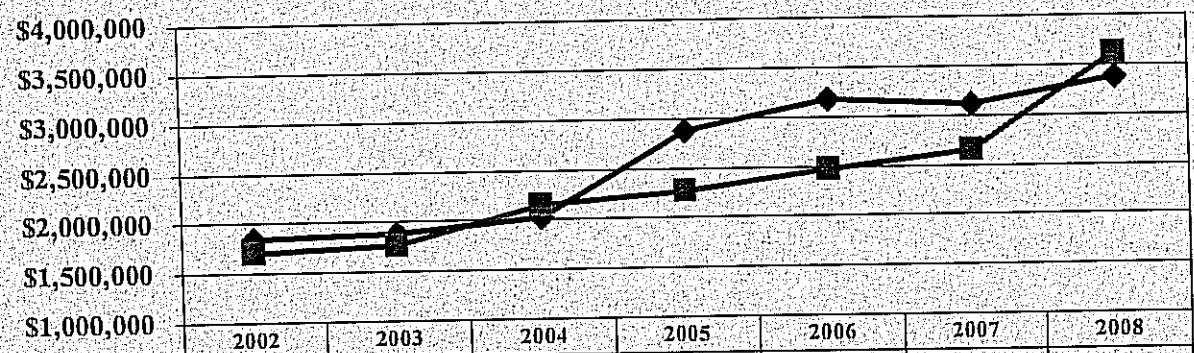
Water & Sewer Funds Although we had concerns in FY 2004 concerning the declining retained earnings in the Water and Sewer Funds, it appears that the rate adjustments enacted were sufficient to address this issue. During FY 2005 we were able to lower the expenses in the Water Fund compared with the prior year. Due to excess rainfall during FY 2007 we saw a decline in water sales. In the Sewer Fund the expenses have continued to rise due to increasing service demands.

The rates in the Water fund had not been adjusted for 10 years prior to the increase made in FY 2005 and the rates in the Sewer Fund had not been increased in 6 years. Although no rate

increase was made in FY 2006 it was determined that it would be prudent to implement small increases in FY 2007 and FY 2008 to adjust for inflation and increased costs. An increase of 4.3% was implemented in FY 2007 and 3% in FY 2008 based on CPI. The Commission also voted to give a 30% discount on the monthly base fee for water and sewer to veterans, disabled, and individuals over 65 years of age. By adjusting our rates incrementally on an ongoing basis we can keep the increases small and manageable while still providing adequate resources for ongoing operations and capital improvements. The resulting rates are still competitive with similarly sized cities in the State of Texas. The Commission is planning to increase water and sewer rates by 6% for FY 2010.

Sewer Fund Sales vs. Expenses (Less Transfers & Capital Outlay)

(In Thousands)



	2002	2003	2004	2005	2006	2007	2008
Revenues	$1,844,504	$1,892,832	$2,029,333	$2,862,655	$3,171,673	$3,112,706	$3,371,829
Expenses	$1,702,064	$1,764,374	$2,157,292	$2,270,607	$2,476,261	$2,655,278	$3,614,811

Hotel/Motel Tax Fund – We anticipate that the occupancy tax will decrease by about 2.3% to $430,000 for FY 2010 due to weak economy. These funds are utilized to attract tourists to Weslaco and increase the number of people staying in area hotels. We believe that we have a lot to offer tourists such as: several world class birding sites, year round golfing, close proximity to Mexico, as well as being strategically situated in the Mid-Valley.

Airport Fund – The airport is a great asset to the City of Weslaco and underscores that fact that we are a "full-service" community. For FY 2010 we have planned for a transfer to the Airport Fund from the General Fund in the amount of $293,850. The airport, located in the industrial park, is a real enhancement to the transportation infrastructure in our community. We continue to take advantage of grants from the Texas Department of Transportation - when possible – to maintain and enhance the airport. We anticipate that the airport will bring in revenue in the amount of $394,896 during FY 2010 from fuel sales and hangar rentals.

2007 Certificates of Obligation

On August 15, 2007 the City issued $28,175,000 of Tax and Waterworks and Sewer System Surplus Revenue Certificates of Obligation. We have been using these funds for tax and

revenue supported projects. Some of the larger projects include; two new garbage trucks, purchase and renovation of a new public works building, a new water plant, and a new sewer plant along with various system upgrades. A more detailed list of projects is provided in the supplemental section of this document.

As the City continues to grow, there will continue to be new challenges for us to meet. It is very rewarding to be a part of this progress during this exciting time in our City's history. I would like to thank the City Commission, staff, and citizens for their support and contributions to our City's future.

Sincerely,

Frank Castellanos
Interim City Manager

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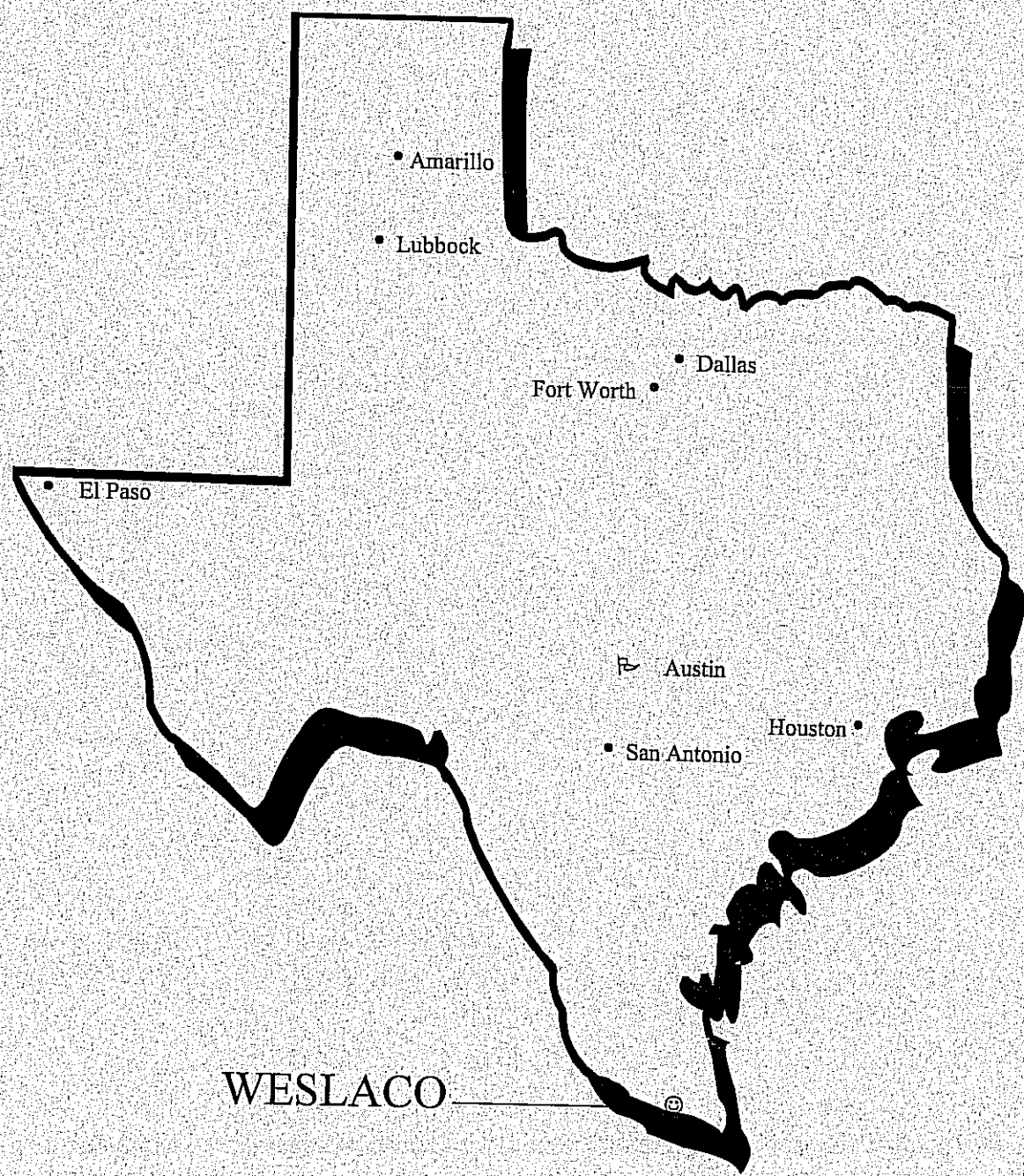
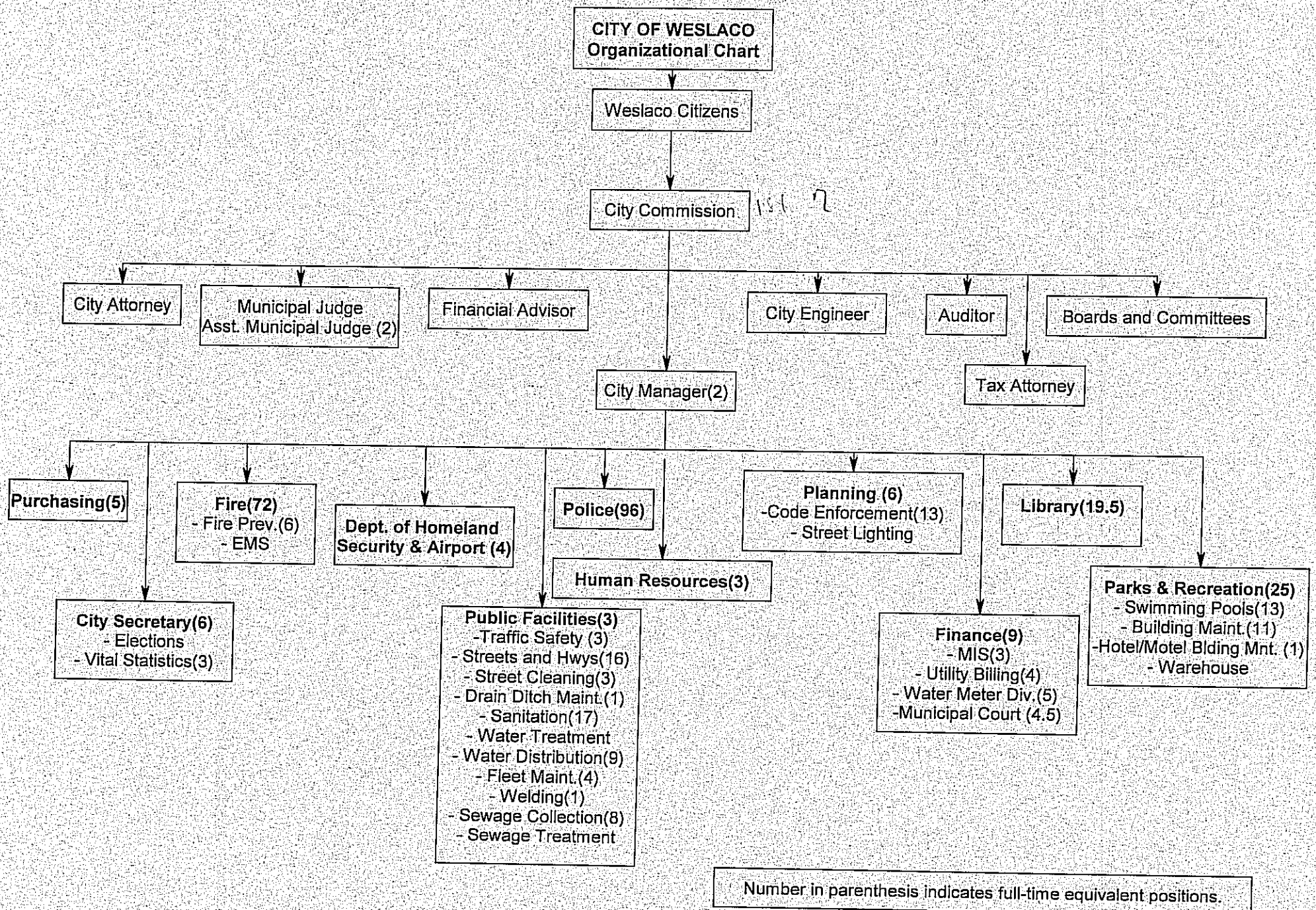

Amarillo
Lubbock
Dallas
Fort Worth
El Paso
Austin
Houston
San Antonio
WESLACO

City of Weslaco, Texas
Annual Budget
Fiscal Year 2009-2010
City Officials

Mayor	Buddy de la Rosa
Commissioners	Rene Rodriguez Mayor Pro-Tem
	Gerardo J Tafolla
	John F. "Johnny" Cuellar
	Robert Garza
	Lupe Rivera
	Patrick Kennedy
Interim-City Manager	Francisco Castellanos
Director of Finance	Omar Gonzales
City Secretary	Amanda C. Elizondo
Purchasing Director	Gloria Sepulveda
City Attorney	Ramon Vela
Chief Appraiser	Rolando Garza Hidalgo County Appraisal District
Collector of Taxes	Armando Barrera, Jr. County of Hidalgo
Chief of Police	Jose Perez
Fire Chief	Arturo Avila
Human Resources Director	
Planning Director	Bernard Rodriguez
Parks Director	Pete Garcia Jr.
Public Facilities Director	
Interim-Library Director	Martin Mata
Aviation Director	George P. Garrett


CITY OF WESLACO
Organizational Chart
Weslaco Citizens
City Commission
City Attorney
Municipal Judge
Asst. Municipal Judge (2)
Financial Advisor
City Engineer
Auditor
Boards and Committees
Tax Attorney
City Manager(2)
Purchasing(5)
Fire(72)
- Fire Prev.(6)
- EMS
Dept. of Homeland Security & Airport (4)
Police(96)
Planning (6)
-Code Enforcement(13)
- Street Lighting
Library(19.5)
Human Resources(3)
City Secretary(6)
- Elections
- Vital Statistics(3)
Public Facilities(3)
-Traffic Safety (3)
- Streets and Hwys(16)
- Street Cleaning(3)
- Drain Ditch Maint.(1)
- Sanitation(17)
- Water Treatment
- Water Distribution(9)
- Fleet Maint.(4)
- Welding(1)
- Sewage Collection(8)
- Sewage Treatment
Finance(9)
- MIS(3)
- Utility Billing(4)
- Water Meter Div.(5)
-Municipal Court (4.5)
Parks & Recreation(25)
- Swimming Pools(13)
- Building Maint.(11)
-Hotel/Motel Blding Mnt. (1)
- Warehouse
Number in parenthesis indicates full-time equivalent positions.

Community Profile

Located on the eastern edge of Hidalgo County, centered between McAllen to the west and Harlingen to the east. Seven miles north of the Mexican Border city of Nuevo Progreso.

Population

Year	1980	1990	2000	% Change 90-00	2006 (Census)
City	19,331	21,877	26,935	18.78	Estimate 30,416
County	283,229	383,545	569,463	32.6	
State	14,229,000	17,045,000	20,851,820	18.25	

Geographic Data

City Area: 14.12 sq. miles
Average elevation: 70.5 ft.
County area: 1,567 sq. miles
Miles of Street: **Graded** 1.65
Paved 97.54

Climate

Average Annual

Rain: 23.34"
Snow: 0"
Temperature: 74 °
Seasonal Temperature: January: 51 °, July 90°
Direction of Prevailing Wind: Southeast

Municipal Services

Date of Incorporation: 1919
Date of Adoption of City Charter: December 14, 1927
Council of Governments Member: yes
Form of Local Government: Singler Member District
Annual Budget: $36,889,529
Building Permits: 2008
Permits Issued: 1,084
Estimated Cost: $30,168.960

Police (Full-time): 67	**Firemen (Full-time):** 74
Number Employees 96	Number Employees 76
Number of Sub-stations 3	Numbers of Sub-stations 0
Number of Stations 1	Number of Stations 3

Number of pumper trucks: 6 and 1 ladder
Dive Rescue team and Hazard Material team
Fire Insurance Rate: Class 4
Fire Service Outside the City: yes
Ambulance Service: yes **Rescue Service:** yes
Number of Ambulances: 6
City Zoning Regulated: yes
City Planning Commission: yes

Utilities

WATER
Supplier: Hidalgo County Water District #9
Water Source: Rio Grande River
Plant Capacity: 8.12 mgd **Avg. Daily Use:** 4,744
Peak Use: 6.688 mgd
Basic Rate: $10.99
Cost/1,000 gallons over Basic Rate: $1.90
Elevated Storage: 1.3 mgal **Ground Storage:** 1.05 mgal

Sewer

North Sewer Treatment Plant

Treatment Type: Extended, Aeration racetrack
Plant Capacity: 3.0 mgd **Present Load:** 2.3 mgd
Sanitary Sewer: yes
Complete Sanitary Sewer Coverage: 112 miles
Storm Sewer: yes **Storm Sewer Coverage:** 50.94 miles
Basic Rate: $11.79 **Cost/1,000 gallons over Basic Rate:** $1.35
Solid Waste Disposal Type: City
Residential: yes **Commercial:** yes **Industrial:** yes

South Waste Water Treatment Plant

Treatment Type: Extended, Aeration racetrack
Plant Capacity: 2.5 mgd **Present Load:** 1.6
Sanitary Sewer: yes
Complete Sanitary Sewer Coverage: 118 miles

Service Suppliers
Electric Company:
Ambit Energy
Amigo Energy
Champion Energy Services
Cirro Energy Texas Power

Commerce Energy
CPL Retail Energy
Dynowatt
First Choice Power, Inc.
Gateway Power Services
Gexa Energy
Green Mountain Energy Company
Hudson Energy Company
LPT LLC A Liberty Power Company
Mega Energy, L.P.
MXenergy
Nueces Electric Co-Op Retail
Reliant Energy
Simple Power
Spark Energy, L.P.
Star Tex Power
Stream Energy
Texas Power
Texpo Energy
TriEagle
TXU Energy
U.S. Energy Savings Corp.
YEP Energy
For questions on how to choose a Retail Electric Provider call 1-866-PWR-4-TEX. For questions about a particular REP's offer or pricing, contact REP directly. (Source: www.powertochoose.org)

Natural Gas Company:
Texas Gas Service Company

Telephone Company:
Verizon

Cable Providers:
Time Warner

Transportation

HIGHWAY/INTERSTATE TRANSPORTATION
Nearest Interstate Hwy: I.H. 35 **Distance:** 100 miles
Nearest Major Highway: U.S. Hwy 83 **Distance:** 0
U.S. Highways: U.S. 83, U.S. 77, U.S. 281

MOTOR FREIGHT COMPANIES
Major Freight Carriers:Nafta Motor Freight, Overnite Transportation, Central Freight, Motor Express, Roadway Express, ABF Freight, Yellow Freight, FedEx, UPS Store

AIR TRANSPORTATION
Name of General Aviation Airport: Weslaco Mid-Valley Airport
Length of Runway: 5,000 ft. **Surface Type:** asphalt
Landing Lights: yes
Instrument Landing System: yes
Aircraft Storage: yes
Aircraft Maintenance: yes
Name of nearest Airport with Commercial Services:
Harlingen – 17 miles
McAllen – 17 miles
Commercial Air Freight Services: yes
Air Carriers: American, Southwest, Continental, Northwest, Alligent, Delta (Feb. 2006)

BUS AND RAILROAD
Providers: Valley Transit, Trailways, Rio Metro Transit
Rail Express: Rio Valley Switching, Union Pacific

SHIPPING
Nearest Deepwater Port: Port of Brownsville
Distance to Port: 40 miles
Channel Depth: first 15 m. are 42 ft., last 2 m. to turning basin are 36 ft.
Barge Service: yes
Nearest Water Access: Port of Harlingen
Distance to Water: 21 miles
Water Depth: 12 ft.-14 ft.

Tax Structure

Property Tax (Rate/$100 of assessed value)

	Rate	Assess. %
City of Weslaco:	.6967	100%
Hidalgo County:	.5900	100%
Weslaco ISD:	1.1397	100%
South Texas ISD:	.0492	100%
Hidalgo Co. Drainage Dist. #1	.0700	100%
So. Texas Community College	.1498	100%

Total Effective Tax Rate: $2.6431

Sales Tax

City: 2 % County: none State: 6.25%

State Taxes
Corporate Income: 1%

Individual Income: none **Gasoline:** $0.20
State Corporate Franchise Tax: 4.5% (0.05% for retail or wholesale)

Education

Number of School Districts: 3
Major Independent School District: Weslaco Independent School District
Number of Schools: 19 **Total enrollment:** 16,188
Enrollment in 12th Grade: 787
Avg SAT Score: 900 **Avg ACT Score:** 18
Number of Teachers: 1,102
Number of Private Schools: 5
Number of Colleges within 30 miles: 3
Number of Public Library Volumes: 80,000

Weslaco Independent School District
Airport Drive Elementary School
A.N. Tony Rico Elementary School
Clecker-Heald Elementary School
Dr. R. R. Margo Elementary School
Rodolfo "Rudy" Silva, Jr. Elementary School
Memorial Elementary School
North Bridge Elementary School
Justice Raul A. Gonzalez Elementary School
Louise Black Elementary School
Sam Houston Elementary School
Beatriz G. Garza Middle School
Central Middle School
Dr. Armando Cuellar Middle School
Mary Hoge Middle School
Secondary Schools
Weslaco East High School-Grades 9-12
Weslaco High School Grades 9-12
South Palm Gardens High School -Grades 10-12

Alternative Schools
WISD Alternative School Grades 5-8
Horton AEP Campus Grades 9-12

Other Schools
Mid Valley Christian School, PK3-12th Grade, Private School
San Martin de Porres Catholic School, PK-6th Grade, Private School
Valley Grande Adventist Academy, PK3-12th Grade, Private School
First Christian Academy, PK3-8th Grade, Private School

South Texas Educational Technologies ISD
Horizon Montessori II PK- 3rd Grade Public Charter School

Technology Education Charter High School Grades 9-12 Public School

South Texas College
South Texas Vo-Tech
Valley Grande Institute for Academic Studies

Commercial/Industrial Services

Bank Branches: 13
Credit Unions: 4
Bank Deposits: $3,902,232,737.78 (December 2007)
Number of Daily Newspapers: 2
Major Newspaper in City: Mid Valley Town Crier
Circulation: 23,500
Number of Radio Stations: 3
TV Stations: 1
Cable TV Service Available: yes

Health Facilties

Number of Hospitals: 1 **Total Beds:** 233
Home Health Care Agencies: 16
Number of Doctors: 220
Number of Dentists: 9
Nearest Emergency Room: Knapp Medical Center Level 3 Trauma Facility, Heli-pad
Nursing Homes: 3
Pharmacies: 11
Number of Veterinarians: 1

Recreational Facilties

Golf Courses: 2
Swimming Pools: 2
Lakes: 0
Tennis Courts: 6
Parks: 6
Hunting & Fishing Available: yes

Hotels & Churches

Number of Churches: 33
Number of Hotels & Motels: 11 **Rooms:** 608

Labor Market (December 2005)

Total Civilian Labor Force (MSA): 277,538
Total Civilian Labor Force (Weslaco): 12,860
Civilian Labor Force Unemployment Rate (MSA): 5.7%
Civilian Labor Force Unemployment Rate (Weslaco): 5.5%
Radius of Labor Drawing Area: 60 miles
Nearest MSA: McAllen-Edinburg-Mission
Distance to MSA: 15 miles
Wage and/or Labor Survey Available: yes

MAJOR AREA EMPLOYERS

Employer	Product	Employees
Weslaco ISD	Education	2,825
Knapp Medical Center	Hospital	980
Wood Crafters	Manufacturer	541
Wal-Mart	Retail Dept. Store	455
H-E-B (3 locations)	Retail-Grocery	407
City of Weslaco	Local Government	390
Payne Auto Group	Retail Auto Sales	330
South Texas College	Education-College	193
Foremost Paving	Construction	166
Texas A& M	Experiment Station	147
	Extension Service	
	Citrus Center	

Economic Dev. Contact Information

Martha Noell
Weslaco Area Chamber of Commerce
Phone: 956/968-2102
Toll-Free: 888/968-2102
Fax: 956/968-6451
Email: chamber@weslaco.com
Web Site: www.weslaco.com

Hernan Gonzalez
Weslaco Economic Dev. Corp.
Phone: 956/969-0838
Fax: 956/969-8611
Email: wdc02@acnet.net
Web Site: www.weslacodc.com

Basis of Budgeting

The budgets of general government fund types are prepared on a modified accrual basis. General government fund types include; General, Debt Service, Library, Hotel/Motel Tax, Grants-In-Aid, Main Street Program, and Capital Projects Funds. Under the modified accrual basis, obligations of the City (i.e. outstanding purchase orders) are budgeted as expenditures, but revenues are recognized only when they are measurable and available. Revenues are considered available when they are collectible during the current period, and the actual collection will occur either during the current period or after the end of the period, but in time to pay current year-end liabilities.

In contrast, Enterprise Funds are budgeted on a full accrual basis. Enterprise funds include; Sanitation, Water, Sewer, Airport, and Internal Service Funds. The full accrual basis recognizes expenses when a commitment is made (i.e. purchase order issued), but revenues are also recognized when they are obligated to the City (i.e. fees are recognized as revenue when bills are produced).

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on a basis consistent with generally accepted accounting principles (GAAP). In most cases this conforms to the way the City prepares its budget. One exception is compensated absences (accrued but unused sick and vacation leave) which are treated slightly differently in the budget and in the CAFR. Another exception is depreciation (for Enterprise Funds) which is not included in the budget, but is included for accounting purposes.

FY 2009-2010 Budget Preparation Calendar

Date	Activity
5/22/09 (Friday)	Budget forms distributed to department heads
6/3/09 (Wednesday)	Budget requests submitted to Finance Department
6/10/09 thru 8/6/09	City Manager/Directors Conferences (scheduled as needed)
8/10/09 (Monday)	Proposed budget to Commission, filed with City Secretary and available for public inspection
8/12/09 (Wednesday)	**Budget Workshop** – General, Airport and I&S Funds
8/17/09 (Monday)	**Budget Workshop** – Water, Sewer and Sanitation Funds
8/20/09 (Thursday)	**Special meeting**-discuss tax rate, take record vote, and schedule public hearings for 9/3/09 and 9/8/09. ***Budget Workshop in conjunction with special meeting if necessary.***
8/25/09 (Tuesday)	**Budget Workshop** – Hotel/Motel Funds and Outside Entities
9/3/09 (Thursday)	**Special meeting**-public hearing on proposed tax rate, schedule and announce meeting to adopt tax rate and budget on 9/11/08. ***Budget Workshop in conjunction with special meeting if necessary.***
9/8/09 (Tuesday)	**Special meeting**-second public hearing on proposed tax rate. ***Budget workshop in conjunction with special meeting if necessary.***
9/10/09 (Thursday)	**Special meeting**-public hearing on budget, vote on tax rate, first reading of budget and tax ordinances
9/24/09 (Thursday)	**Special meeting**-second reading of tax and budget ordinances

Note: All meetings are scheduled for 6:00 PM. Additional workshops may be scheduled as needed.

Budget Process

- The budget process begins with the distribution of budget forms to all the department heads who then prepare their requests and submit them to the Finance Department.
- After all of the budget requests have been received the City Manager together with the Finance Director meet with each department head to review the requests that have been received and compare the requests received with the projected revenues for the budget year. At this point there are adjustments made to the budget to adjust expenditures to ensure that the requested amounts are reasonable (not too high or unrealistically low). Revenue projections are also reviewed with the City Manager and any necessary adjustments are made. As is always the case, budget requests will inevitably exceed projected revenues and items that are not considered to be priority items are removed from the budget while other items are left in to be considered by the City Commission. The resulting budget document is then submitted to the City Commission and filed with the City Secretary to be made available for public inspection.
- When the proposed budget has been submitted to the City Commission a series of budget workshops are held to give the City Commission and the public an overview of the proposed budget as well as major issues in each fund. The Commission has an opportunity to give staff direction concerning the budget and to voice concerns that they may have.
- A special meeting is scheduled after the proposed budget has been presented to the Commission for the purpose of discussing the proposed tax rate, taking a record vote and scheduling two public hearings. The Commission can always adopt a tax rate that is lower than the proposed tax rate that is approved at this meeting, but they cannot adopt a higher tax rate unless they start the whole process over again.
- At the public hearings on the tax rate the Commission listen to comments from the public and announce the meeting date when they will adopt the tax rate. A public hearing is also scheduled for the budget at the same meeting when the tax rate is adopted.
- When the tax rate is adopted on first reading it is considered as a final adoption according to state law. However, the City by ordinance is required to have two reading of the budget and tax ordinances to be adopted by the City. The tax rate and budget are approved at the same meetings.

Budget Amendments

The City Manager is authorized to transfer budgeted amounts within individual departments or divisions. Any amendment which transfers budgeted amounts between two or more departments or divisions, or that increases budgeted expenditures within a department or fund must be placed on a meeting agenda for approval by the City Commission.

Basis of Budgeting

The budget pf general government fund types are prepared on a modified accrual basis. General government fund types include: General, Debt Service, Hotel/Motel Tax, and Capital Projects Funds. Under the modified accrual basis, obligations of the City (ie: outstanding

purchase orders) are budgeted as expenditures, but revenues are recognized only when they are measurable and available. Revenues are considered available when they are collectible during the current period, and the actual collection will occur either during the current period or after the end of the period, but in time to pay current year-end liablilities.

In contrast, Enterprise Funds are budgeted on a full accrual basis. Enterprise funds include; Sanitation, Water, Sewer, and Airport Funds. The full accrual basis recognizes expenses when a commitment is made (ie: purchase order issued), but revenues are also recognized when they are obligated to the City (ie: fees are recognized as revenue when bills are produced).

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on a basis consistent with generally accepted accounting principles (GAAP). In most cases this conforms to the way the City prepares its budget. One exception is depreciation (for Enterprise Funds) which is not included in the budget, but is included for accounting purposes.

Financial Policies

A good way to ensure that the City achieves its goals is to put in place sound financial policies. Below are some of the key financial policies that guide the budget process and financial administration of the City.

Budget Policies

- Current revenues plus available fund balance should be sufficient to support current operating expenditures.
- Ongoing monitoring of the budget will take place on an ongoing basis to assure compliance with the budget. This is achieved through the use of financial software.
- A five-year fiscal forecast will be utilized to project financial outcomes in the future on an ongoing basis. The forecast will be updated on an ongoing basis and as an analytical tool in order to project the results of different available options.

Debt Management Policies

Purpose

The purpose of this policy is to establish parameters and provide guidance governing the issuance, management, continuing evaluation of and reporting on all debt obligations issued by the City of Weslaco, and to provide for the preparation and implementation necessary to assure compliance and conformity with this policy.

Under the governance and guidance of Federal and State laws and the City's Charter, ordinances and resolutions, the City may periodically enter into debt obligations to finance the construction or acquisition of infrastructure and other assets or to refinance existing debt for the purpose of meeting its governmental obligation to its residents. It is the City's desire and direction to assure that such debt obligations are issued and administered in such a fashion as to obtain the best long-term financial advantage to the City and its residents, while making every effort to maintain and improve the City's bond ratings and reputation in the investment community.

The City may also desire to issue debt obligations on behalf of external agencies or authorities for the purpose of constructing facilities or assets which further the goals and objectives of City government. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project and the financial solvency of the borrower; and take all reasonable precautions to ensure the public purpose and financial viability of such transactions.

The City shall not issue debt obligations or utilize debt proceeds to finance current operations of the City.

Review Process

It is the responsibility of City staff to review and make recommendations regarding the issuance of debt obligations and the management of outstanding debt. The planning process will involve the City Manager, Finance Director, and Department Heads along with advice and counsel from the City Attorney, Financial Advisor and Bond Counsel.
Workshops and meetings will be held to discuss and take action concerning the issuance of debt and will be open to all interested parties. Official minutes will be taken when action is taken by the City Commission at a regular or special meeting and copies will be made available upon request to the City Secretary.

The City Commission will consider all issues related to outstanding and proposed debt obligations, and will vote on issues affecting or relating to the credit worthiness; security and repayment of such obligations, including but not limited to procurement of services, structure, repayment terms and covenants of the proposed debt obligations, and issues which may affect the security of the bonds and ongoing disclosure to bondholders and interested parties.

General Debt Governing Policies

The City hereby establishes the following policies concerning the issuance and management of debt:

A. The City will not issue debt obligations or use debt proceeds to finance current operations.

B. The City will utilize debt obligations only for acquisition, construction or remodeling of capital assets that cannot be funded from current revenue sources or in such cases wherein it is more equitable to the users of the project to finance the project over its useful life.

C. The City will measure the impact of debt service requirements of outstanding and proposed debt obligations. This analysis will consider debt service maturities and payment patterns as well as the City's ability to pay for any of the proposed projects or acquisitions with funds already on hand.

Specific Debt Policies, Ratios and Measurement

This section of the debt Management Policy establishes the target debt policies, ratios and measurements for the City in the following categories:

A. Measurements of Future Flexibility

B. Constraints, Ratios and Measurements

A. Measures of Future Flexibility

As the City periodically addresses its ongoing needs, the City Manager and the City Commission must ensure that the future elected officials will have the flexibility to meet the capital needs of the City. Since neither State law nor the City Charter provides any limits on

the amount of debt which may be incurred (other than the requirement to have General Obligation debt approved in advance by referendum), this policy establishes the following targets and limits which at the same time provide future flexibility.

Tax Supported Debt Limit = 10% of Assessed Property Valuation

Goal / Target Unreserved General Fund Balance = 25% of operating expenditures

B. Constraints, Ratios and Measures

The following constraints, ratios and measures shall govern the issuance and administration of debt obligations:

Purposes of Issuance - The City will issue debt obligations for acquiring, constructing or renovating Capital Improvements or for refinancing existing debt obligations. Projects must be designed as public purpose projects by the City Commission prior to funding.

Maximum Maturity - All debt obligations shall have a maximum maturity of the earlier of: i) the estimated useful life of the Capital Improvements being financed; or, (ii) thirty years: or, (iii) in the event they are being issued to refinance outstanding debt obligations the final maturity of the debt obligations being refinanced, unless a longer term is recommended by the City's Financial Advisor.

Net Debt Per Capita - The City shall strive to maintain the Net Debt Per Capita at or below the standard median for cities of comparable size. Any deviation from this will be weighed against the public purpose to be accomplished through the issuance of additional debt.

Net Debt to Taxable Assessed Value - The City shall strive to maintain a ratio of Net Debt to Taxable Assessed Value of properties within the City at or below the standard industry median for cities of comparable size. The ratio of Net Debt to Taxable Assessed Value shall be calculated by dividing the Net Debt by the taxable assessed value of all taxable properties within the City.

Capitalized Interest (Funded Interest) - Subject to Federal and State law, interest may be capitalized from date of issuance of debt obligations through the completion of construction for revenue producing projects. Interest may also be capitalized for projects in which the revenue designated to pay the debt service on the bonds will be collected at a future date, not to exceed six months from the estimated completion of construction and offset by earnings in the construction fund.

Bond Covenants and Laws - The City shall comply with all covenants and requirements of the bond resolutions, and State and Federal laws authorizing and governing the issuance and administration of debt obligations.

Investment Policy

The investment policy implemented by the City has safety as its first priority, followed by liquidity (ensuring the availability of cash when needed) and yield. The City does not put money into speculative investments and investments are always purchased to be held until maturity. The goal is to earn as much interest as is prudently possible between the time the funds come into the City and when they are needed to pay obligations of the City.

Capital Expenditures

The useful life of assets purchased with debt proceeds must not be longer than the related debt service payment schedule. We strive to maintain the City's assets at a level that will minimize maintenance and replacement costs. The City will continue to use operating funds for capital projects when possible in order to minimize the need to borrow funds. In addition the City is currently working on a 5 year capital improvement plan that will aid in the planning process.

include 3 yrs.

Budget Summary For Fiscal Year 2009-2010 By Fund

	General Fund	Debt Service	Sanitation Fund	Water Fund	Sewer Fund	Airport Fund	Hotel/Motel Fund *	Grand Total	Budget 2008/2009	Actual 2007/2008
Beginning Fund Balance	$ (213,081)	$ 269,034	$ 473,467	$ 778,081	$ 65,458	$ 32,684	$ 560,389	$ 1,966,032	$ 1,907,145	$ 4,502,163
Revenues										
Taxes	15,366,804	2,198,207					430,000	17,995,011	17,606,988	16,287,320
Licenses & Permits	408,860					340,000		748,860	907,910	1,074,716
Charges for Current Services	1,417,500		3,897,292	4,170,405	4,107,763	54,896		13,647,856	13,990,580	13,084,898
Fines & Forfeits	653,700							653,700	1,096,868	594,745
Miscellaneous Revenue	321,800	92,510	69,400	131,319	84,800	-	4,220	704,049	796,908	833,907
Intergovernmental Revenue	693,553							693,553	577,414	1,224,476
General Gov't Allocation	1,521,790			71,041				1,592,831	2,463,433	2,463,433
Transfer in	525,775			-	-	293,850		819,625	826,600	738,240
Total Revenues and Other Financing Sources	20,909,782	2,290,717	3,966,692	4,372,765	4,192,563	688,746	434,220	36,855,485	38,266,701	36,301,735
Total Available Resources	20,696,701	2,559,751	4,440,159	5,150,846	4,258,021	721,430	994,609	38,821,517	40,173,846	40,803,898
Expenditures										
General Government	3,578,355							3,578,355	3,671,332	3,606,847
Public Safety	12,313,753							12,313,753	12,841,714	12,938,800
Public Works	1,530,383							1,530,383	1,716,690	1,574,157
Health & Welfare	134,872							134,872	131,068	135,500
Culture & Recreation	2,447,584						468,264	2,915,848	2,874,336	2,737,983
Sanitation			3,196,863					3,196,863	2,969,432	2,913,410
Airport						688,746		688,746	769,689	1,092,428
Utility				3,081,724	1,775,627			4,857,351	4,970,016	6,213,716
Debt Service	-	2,290,717	56,700	462,755	1,839,746			4,649,918	4,360,864	4,045,231
General Gov't Allocation			541,855	630,585	420,390			1,592,830	2,463,432	2,465,028
Transfer Out	293,850		171,274	197,701	156,800			819,625	718,405	737,382
Other Uses	610,985							610,985	616,300	669,151
Allocation to other funds								-		
Total Expenditures and Other Uses	20,909,782	2,290,717	3,966,692	4,372,765	4,192,563	688,746	468,264	36,889,529	38,103,278	39,129,633
Ending Fund Balance	$ (213,081)	$ 269,034	$ 473,467	$ 778,081	$ 65,458	$ 32,684	$ 526,345	$ 1,931,988	$ 2,070,569	$ 1,674,265
Change in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ (34,044)	$ (34,044)	$ 163,424	$ (2,827,898)

* Note: $500,000 of the Hotel/Motel fund balance has been designated for a new building for the Valley Nature Center.

Summary of Authorized Positions
Full-Time Equivelants

Positions by Departments	2007-08	2008-09	2009-10	Funding Source
Legislative				
Legislative	5	7	7	GF
Total Legislative	**5**	**7**	**7**	
Executive Administration				
City Manager	2	2	2	GF
Municipal Court	4.5	4.5	4.5	GF
Total Executive Admin.	**6.5**	**6.5**	**6.5**	
City Secretary				
City Secretary	6	6	6	GF
Vital Statistics	3	3	3	GF
Total City Secretary	**9**	**9**	**9**	
Finance				
Finance	7	7	9	GF
MIS	3	3	3	GF
Utility Billing	4	4	4	WF
Water Meter Division	6	5	5	WF
Total Finance	**20**	**19**	**21**	
Personnel				
Human Resources	2	3	3	GF
Total Personnel	**2**	**3**	**3**	
Purchasing				
Purchasing	5	5	5	GF
Total Purchasing	**5**	**5**	**5**	
Planning				
Planning	5	8	6	GF
Code Enforcement	14	13	13	GF
Total Planning	**19**	**21**	**19**	
Police				
Police	105	105	96	GF
Total Police	**105**	**105**	**96**	
Fire Suppression				
Fire Marshal	6	6	6	GF
Fire Suppression	60	70	70	GF
Total Fire Suppression	**66**	**76**	**76**	

Summary of Authorized Positions
Full-Time Equivelants

Positions by Departments	2007-08	2008-09	2009-10	Funding Source
Public Facilities				
Traffic Safety	3	3	3	GF
Public Works-Administration	1	2	1	GF
Urban Development	7	0	0	GF
Waste Collection	10	10	10	SF
Transfer Station/ Recycling	7	7	7	SF
Streets & Highways	16	16	16	GF
Street Cleaning	3	3	3	GF
Drain Ditch Maintenance	1	1	1	GF
Water Distribution	6	6	9	WF
Sewage Collection	8	8	8	SWF
Public Utility Administration	3	3	2	WF
Fleet Maintenance Shop	4	4	4	WF
Welding Shop	1	1	1	WF
Total Public Facilities	**70**	**64**	**65**	
Parks & Recreation				
Building Maintenance	11	11	11	GF
Parks & Recreation	26	26	25	GF
Swimming Pool	13	13	13	GF
Administrative	1	1	1	HMF
Total Parks & Recreation	**50**	**50**	**49**	
Library				
Library	19.5	19.5	19.5	GF
Total Library	**19.5**	**19.5**	**19.5**	
Airport Operation				
Airport	4	4	4	APF
Total Airport	**4**	**4**	**4**	
Grand Total	**381.5**	**389.5**	**380.5**	

GF - General Fund
SF - Sanitation Fund
WF - Water Fund
SWF - Sewer Fund
APF - Airport Fund
HMF - Hotel/Motel Fund

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General Fund

The General Fund accounts for the resources used to finance the Fundamental operations of the City. It is the basic fund of the City and covers all activities for which a separate fund has not been established.

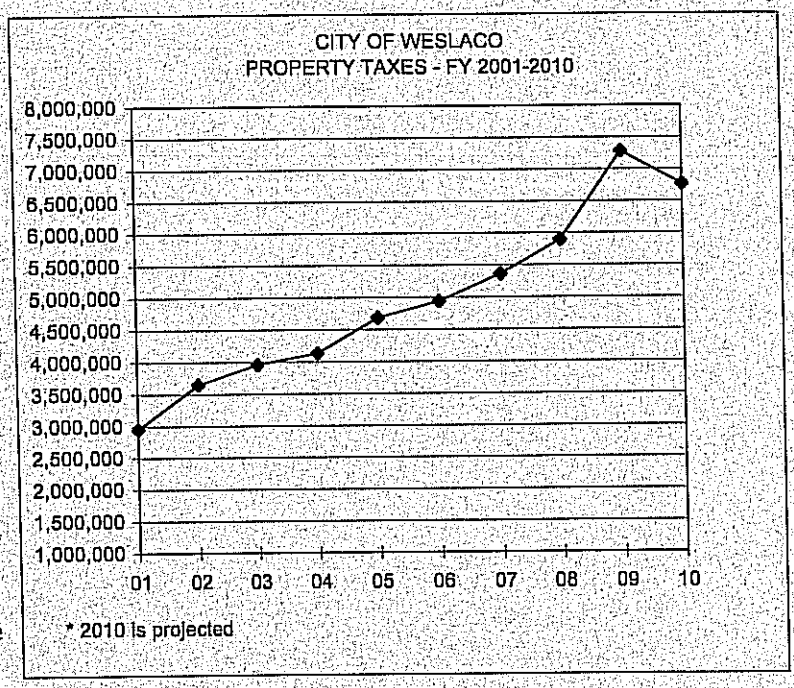
General Fund

	08-09 Actual 2007-08	09-10 Budget 2008-09	10-11 Budget 2009-10
Beginning Unappropriated Fund Balance	$ 640,187	$ 16,463	$ (213,081)
Revenues:			
Taxes	13,855,034	14,980,945	15,366,804
Licenses and Permits	489,883	477,910	408,860
Charges for Services	1,312,131	1,314,000	1,417,500
Fines and Forfeits	594,745	1,096,868	653,700
Misc. Revenue	356,277	323,338	321,800
Intergovernmental Revenue	1,224,476	577,414	693,553
General Gov't Allocation	2,188,335	2,188,335	1,521,790
Total Revenues	20,020,881	20,958,810	20,384,007
Transfers In	520,240	539,600	525,775
Total Revenues and Transfers	20,541,121	21,498,410	20,909,782
Total Resources	21,181,308	21,514,873	20,696,701
Appropriations			
Expenses:			
General Government	3,606,847	3,671,332	3,578,355
Public Safety	12,938,800	12,841,714	12,313,753
Public Works	1,574,157	1,716,690	1,530,383
Health and Welfare	135,500	131,068	134,872
Culture and Recreation	2,302,888	2,364,304	2,447,584
Non-Departmental	669,151	616,300	610,985
Total Operations	21,227,343	21,341,408	20,615,932
Transfers Out	204,000	207,000	293,850
Total Appropriations	21,431,343	21,548,408	20,909,782
Ending Unappropriated Fund Balance	$ (250,035)	$ (33,535)	$ (213,081)

City of Weslaco, Texas
General Fund Revenue Analysis FY 2001-2010

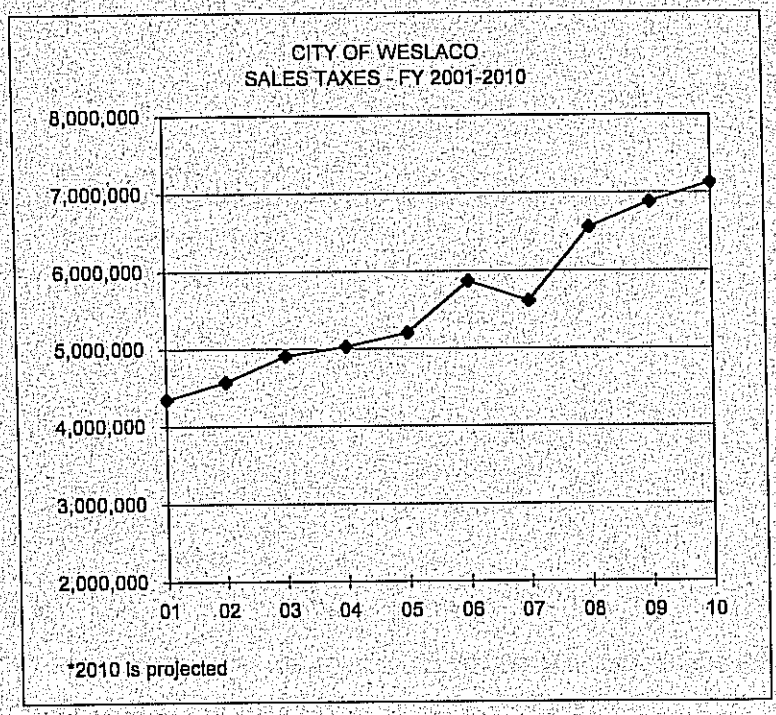
Property Taxes

These taxes include: Current advalorem, delinquent advalorem, interest & penalties, and tax attorney fees. These revenues are used to finance the general operations of the City of Weslaco. One reason for the recent increase in revenues has been the rapid growth of development within the City. The adopted tax rate for tax year 2009 was maintained at $0.6967 cents per $100 of valuation. A collection rate of 92% is used to calculate the projected collections of the current tax levy in the budget year. The current years projected increase is due to an increase in the property tax base of approximately 3.91% to $1.33 billion. During the last 10 years, the tax rate has been reduced 8.92 cents or 11.35%. The City Commission has been actively working to lower the property tax in order to attract more business to the city.



Sales Tax

Sales tax is charged by merchants within the City at a rate of 8.25%. Of this amount, 1.5% is returned to the City to be used for general operating expenditures. The average annual increase in sales tax revenue over the past five years is approximately 6.06%. An increase of 3% was used in the budget projection based on the estimated sales tax revenues for fiscal year 2008-2009. During the fiscal year 2008-2009 the City had a 4.95% increase in sales tax revenues. This is one of the largest single revenue sources for the General Fund. It is also very susceptible to economic conditions. With this in mind we are working toward an unreserved fund balance equal to 25% of budgeted revenues.

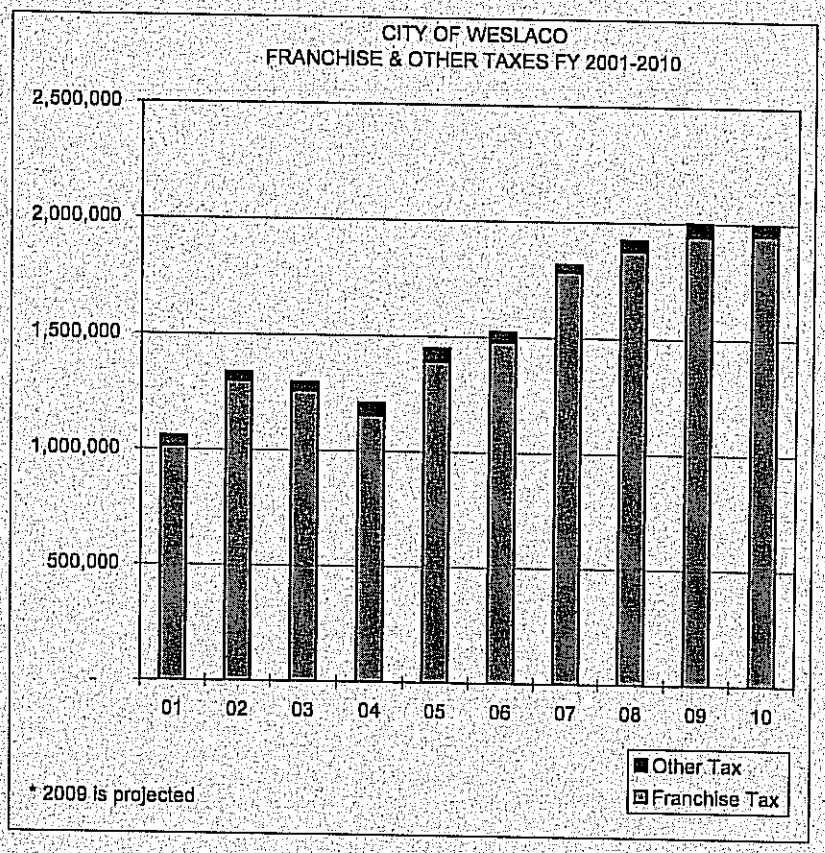


Franchise Tax & Other Taxes

Franchise taxes are charged to businesses for the use of the City's right-of-ways.

Other taxes include alcoholic beverage, bingo and payment in lieu of taxes. It is estimated that these taxes will generate $1,998,775 in the fiscal year 2009-2010.

Due to the more consistent nature of this revenue source we do not anticipate that this source of revenue will change significantly in the coming year.



The preceding analysis of revenues for property, sales, franchise & other taxes and administrative charges are for the major revenues of the General Fund and make up approximately 76% of the total budgeted revenues for FY 09-10 in the General Fund.

General Fund Revenues

			Actual 2007-08	Budget 2008-09	Budget 2009-10
		Taxes			
01	400 0010	Current Advalorem Tax	$ 5,248,273	$ 6,041,523	$ 6,000,000
01	400 0011	Special Inventory	59,613	60,000	60,000
01	400 0015	Advalorem Special Inv.	24,752	10,000	10,000
01	400 0020	Delinq. Advalorem Tax	268,613	400,000	375,000
01	400 0030	Int. & Penalty On Taxes	192,844	210,000	225,000
01	400 0035	Tax Attorney Fees	98,273	130,000	95,000
01	400 0040	1.5% Sales Tax	6,556,949	6,716,422	7,128,804
01	400 0060	Alcoholic Bev. Tax	44,386	35,000	45,000
01	400 0090	Bingo Tax	2,967	3,000	3,000
01	400 0110	Franchise AEP	778,522	780,000	790,000
01	400 0120	Fran. Texas Gas Service	104,051	105,000	105,000
01	400 0130	Franchise GTE/Verizon	108,613	110,000	110,000
01	400 0140	Franchise Time Warner Cable	143,529	145,000	155,000
01	400 0160	Magic Valley Elec.	154,632	155,000	195,000
01	400 0170	BFI/Waste Management	34,345	50,000	35,000
01	400 0188	Misc. Franchise Fees	20,047	15,000	20,000
01	400 0190	Grease Trap Franchise	14,625	15,000	15,000
		Total Taxes	13,855,034	14,980,945	15,366,804
		Licenses and Permits			
01	400 1010	Parking Meter Fees	-	-	-
01	400 1020	Building Permits	267,687	255,000	200,000
01	400 1025	Subdivision Inspection Fee	21,746	25,000	18,000
01	400 1026	Conditional Use Permit Application	1,500	2,000	2,000
01	400 1027	Rezoning Application Fee	3,000	5,000	2,800
01	400 1028	Board of Adj & Appeals	7,600	6,500	9,000
01	400 1030	Elec. & Plbg. Permits	59,644	65,000	55,000
01	400 1040	Other Permits	42,098	35,000	40,500
01	400 1050	Occupational Licenses	20,495	20,000	22,500
01	400 1060	Animal Licenses	-	-	-
01	400 1070	Reserve Parking Permits	-	-	-
01	400 1080	Other Veh., Taxi, Bicycle	1,500	500	1,000
01	400 1090	Health Permits	7,312	7,000	7,000
01	400 1100	Wrecker Permits	210	210	460
01	400 1120	Bldg. Permits (Rental)	37,755	36,000	30,000
01	400 1200	Police & Fire Alarm Permits	4,750	6,000	5,000
01	400 1210	Reports and Fingerprints	12,882	13,000	14,000
01	400 1220	Game Room Machine Permits	1,704	1,700	1,600
		Total Licenses & Permits	489,883	477,910	408,860

City of Weslaco

General Fund Revenues

			Actual 2007-08	Budget 2008-09	Budget 2009-10
		Charges for Current Services			
01	400 3020	Vital Statistics	262,843	260,000	250,000
01	400 3022	Death Certificates	18,273	20,000	20,000
01	400 3030	Rural Fire Payments	132,630	110,000	120,000
01	400 3060	Cemetery Charges	8,950	10,000	10,500
01	400 3065	Sale of Cemetery Plots	44,807	50,000	50,000
01	400 3070	Proceeds From Sale of Assets	36,010	2,000	2,000
01	400 3080	Ambulance Fees	797,693	800,000	900,000
01	400 3110	Fire Marshal Inspections	10,925	12,000	15,000
01	400 3120	Ambul. Contracts-Rural Fire #1	-	50,000	50,000
		Total Charges for Current Services	1,312,131	1,314,000	1,417,500
		Fines & Forfeits			
01	400 4010	Corporation Court Fines	452,770	837,681	500,000
01	400 4020	Library Fines	6,744	6,700	5,600
01	400 4025	City Judicial Support Fine	2,005	3,705	2,500
01	400 4030	Parking Meter Fines	-	-	-
01	400 4035	Local OMNI Base Fees	4,819	8,936	6,000
01	400 4050	Time Payment	14,662	27,830	8,500
01	400 4055	Special Expense Fee	7,437	11,549	15,600
01	400 4060	Court Fines (Warrants)	106,308	200,467	115,500
		Total Fines & Forfeits	594,745	1,096,868	653,700
		Miscellaneous Revenue			
01	400 5010	Interest Earned	3,425	3,000	1,000
01	400 5011	Interest on Investments	48,843	50,000	10,000
01	400 5012	Interest Income EDC	-	-	-
01	400 5020	Park Facility Rentals	55,304	60,000	55,000
01	400 5025	Library Facility Rental	-	-	-
01	400 5030	Library Donations	2,051	-	-
01	400 5040	Royalties	4,958	3,500	4,000
01	400 5070	Property Rental	550	500	500
01	400 5080	Property Rental-City Hall	7,200	7,200	7,200
01	400 6010	Contrib. From Utility Fund	20,000	20,000	20,000
01	400 6020	Miscellaneous Revenue	74,434	83,699	125,000
01	400 6021	Public Information Request	11,956	10,000	12,000
01	400 6022	Worker's Com. Reimbursment	74,641	-	25,000
01	400 6030	Transfer From Other Funds	-	13,825	-
01	400 6035	Administrative Charge	2,188,335	2,188,335	1,521,790

General Fund Revenues

			Actual 2007-08	Budget 2008-09	Budget 2009-10
		Miscellaneous Revenue (cont'd)			
01	400 6050	Donations/Contributions	3,209	1,400	1,400
01	400 6055	Traffic Signs	2,315	2,000	500
01	400 6060	Rev.-Demo. & Cleaning Vcnt Lots	6,625	5,000	4,000
		Miscellaneous Revenue			
01	400 6070	Share/Reim. Police Dept. Fines	33,624	65,057	49,000
01	400 6080	Rev.-Sales Tax Admin. Fee	1,295	1,200	1,200
01	400 6090	Traffic & Child Safety	5,847	10,782	6,000
01	400 6700	Other Financing Source	-	-	-
		Total Miscellaneous Revenue	2,544,612	2,525,498	1,843,590
		Intergovernmental Revenue			
01	400 2000	Intergovernmental Revenue	786,032	178,065	400,000
01	400 2145	St. Comptroller Grant	5,994	6,000	6,000
01	400 2151	TX Department of Tran.-Grants	-	-	-
01	400 2152	Violent Crime Task Force	7,153	10,304	10,304
01	400 2155	Police officers Fed. Grant	-	14,571	-
01	400 2158	High Intensity Drug Trafficking	15,854	15,144	15,144
01	400 2180	Firefighter-Safer Grant	274,915	341,225	250,000
01	400 2190	Weslaco ISD	-	-	-
01	400 2250	Urban County Reimbursements	134,528	12,105	12,105
01	400 2260	Reimbursement from EDC	-	-	-
		Total Intergovernmental Revenue	1,224,476	577,414	693,553
		Transfers In			
01	400 0150	Utility Franchise Fee	520,240	525,775	525,775
		Total Transfers In	520,240	525,775	525,775
		Total General Fund Revenue	$ 20,541,121	$ 21,498,410	$ 20,909,782

General Fund
Expenditures By Department

	Description	Actual 2007-08	Budget 2008-09	Budget 2009-10
00	Legislative	$ 190,287	$ 204,362	$ 102,062
01	Executive Administration	220,937	217,050	215,986
02	City Secretary	299,842	314,037	316,077
03	Municipal Court	238,157	256,254	241,801
04	Election	22,707	24,050	31,995
05	Finance	433,539	429,667	513,291
06	Tax Collection	195,178	250,668	250,668
07	Human Resource	194,760	209,036	207,278
08	Purchasing	221,213	231,762	241,259
09	Law	515,082	265,700	266,020
10	Building Maintenance	561,623	597,183	610,972
11	Planning	275,624	408,616	319,462
30	MIS	237,898	262,947	261,484
	Total General Government	3,606,847	3,671,332	3,578,355
12	Police	6,247,218	6,329,611	5,799,050
14	Traffic Safety	93,695	190,264	192,642
15	Fire Marshal	463,134	430,633	451,177
16	Fire Suppression	4,414,720	4,688,501	4,717,103
17	Code Enforcement	622,155	679,949	705,204
18	Emergency Management	707,921	148,841	96,907
19	Emergency Medical Services	389,957	373,915	351,670
	Total Public Safety	12,938,800	12,841,714	12,313,753
20	Public Works-Administration	112,765	117,991	39,207
21	Urban Development	155,463	80,000	80,000
24	Street & Highways	680,755	731,358	709,459
25	Street Cleaning	112,623	132,594	129,606
26	Street Lighting	444,447	550,000	460,000
29	Drain Ditch Maintenance	68,104	104,747	112,111
	Total Public Works	1,574,157	1,716,690	1,530,383

General Fund
Expenditures By Department

	Description	Actual 2007-08	Budget 2008-09	Budget 2009-10
31	Vital Statistics	135,500	131,068	134,872
	Total Health & Welfare	135,500	131,068	134,872
40	Parks & Recreation	1,317,972	1,314,385	1,346,922
41	Library	926,044	991,326	1,040,253
42	Swimming Pool	58,872	58,593	60,409
	Total Culture & Recreation	2,302,888	2,364,304	2,447,584
97	Other General Expenditure	660,160	623,300	659,835
98	Insurance	212,991	200,000	245,000
	Total Other	873,151	823,300	904,835
	Total General Fund	$ 21,431,343	$ 21,548,408	$ 20,909,782

Legislative

Authorized Positions

	2007-08	2008-09	2009-10
Mayor	1	1	1
City Commission	4	6	6
Totals	**5**	**7**	**7**

Purpose

The City Commission is the elected legislative authority of the City of Weslaco. They pass ordinances, policy documents and other measures conducive to the welfare of the City. The City Commission is directly accountable to the citizens for the conduct of municipal affairs.

Goal

1. To set policy and direction and promote the safety, health and welfare of the citizens.

Objectives

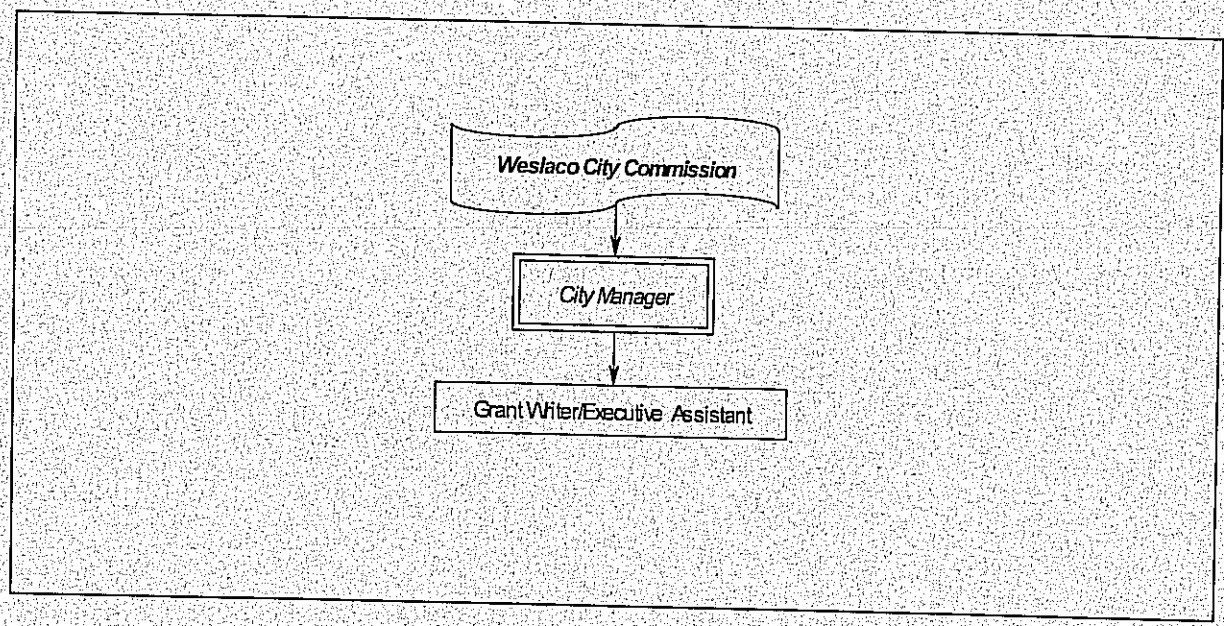
1. To provide the proper equipment and necessary items to the departments to carry out their respective functions and provide a better quality of service to the citizens.

Legislative

Actual

	Descriptions	Budget 2007-08	Budget 2008-09	Budget 2009-10
01 500 1020	Regular meetings	$ 7,175	$ 12,600	$ 12,600
01 500 1025	Special meetings	2,600	-	-
01 500 1140	FICA Tax	623	781	781
01 500 1150	Medicare Tax	146	183	183
			-	
	Total Personnel Services	10,544	13,564	13,564
01 500 2010	Communications	1,338	1,200	1,250
01 500 2043	Travel & Training	15,519	31,800	31,000
01 500 2101	Professional Sevices	5,000	90,000	30,000
01 500 2320	Xerox	1,053	948	948
01 500 2440	Postage	727	1,200	1,200
01 500 2520	Membership & Subscription	34,562	27,200	15,000
01 500 2600	Comm-Develop & Promotion	112,828	28,500	-
01 500 2630	Maint-Furn. & Fixtures	500	600	600
01 500 2631	Maint-Office Machines	756	1,800	1,600
	Total Other Services & Charges	172,283	183,248	81,598
01 500 3010	Office Supplies	2,514	2,500	3,100
01 500 3840	Other Supplies	1,952	3,300	1,800
01 500 3850	Equipment	1,212	-	-
01 500 3920	Coffee & Miscellaneous	1,782	1,750	2,000
	Total Supplies	7,460	7,550	6,900
01 500 4010	Capital Outlay	-	-	-
	Total Capital Outlay	-	-	-
	Total Expenditures	$ 190,287	$ 204,362	$ 102,062

Executive Administration



Authorized Positions

	2007-08	2008-09	2009-10
City Manager	1	1	1
Grant Writer/Executive Assistant	1	1	1
Totals	2	2	2

Purpose

Responsible for the provision of leadership to all city employees and the efficient and effective management of all city departments.

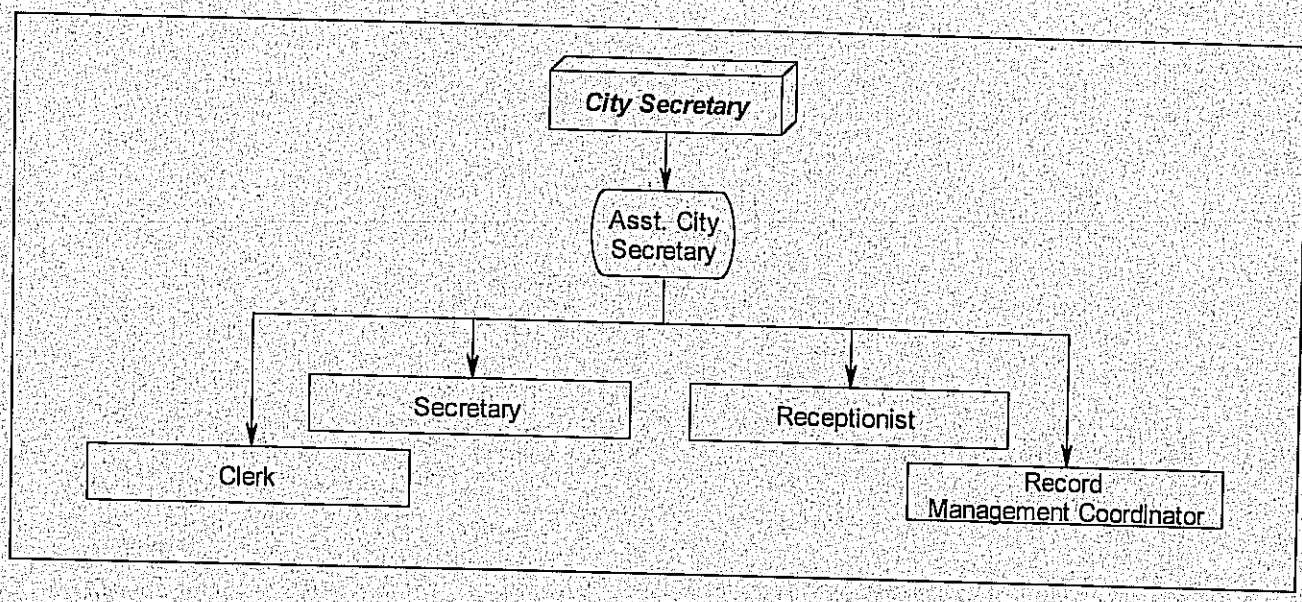
Goals

1. To provide professional managerial services under the guidance of the City Commission through the efficient and effective management of human as well as fiscal resources and achieving established policy goals and objectives.

Executive Administration

	Descriptions	Actual 2007-08	Budget 2008-09	Budget 2009-10
01 501 1010	Exempt Wages	$ 164,044	$ 163,754	$ 160,877
01 501 1100	Group Insurance	9,324	7,828	7,363
01 501 1120	Pension Contribution	19,464	20,633	23,231
01 501 1140	FICA Tax	9,080	10,153	9,974
01 501 1150	Medicare Tax	2,354	2,374	2,333
01 501 1160	Workmen's Compensation	646	884	434
01 501 1180	Unemployment Comp.	161	198	198
	Total Personnel Services	205,073	205,824	204,410
01 501 2010	Communications	3,805	4,100	3,000
01 501 2043	Travel & Training	5,254	850	3,000
01 501 2320	Xerox	1,877	1,576	1,576
01 501 2440	Postage	161	150	150
01 501 2520	Membership & Subscription	513	613	750
01 501 2630	Maint-Furn & Fixtures	132	150	150
01 501 2636	Maint-Vehicles	595	900	750
	Total Other Services & Charges	12,337	8,339	9,376
01 501 3010	Office Supplies	999	750	1,000
01 501 3240	Motor Fuel & Lub.	2,304	1,250	900
01 501 3840	Other Supplies	224	437	300
01 501 3850	Equipment	-	450	-
	Total Supplies	3,527	2,887	2,200
01 501 4010	Capital Outlay	-	-	-
	Total Capital Outlay	-	-	-
	Total Expenditures	$ 220,937	$ 217,050	$ 215,986

City Secretary



Authorized Positions

	2007-08	2008-09	2009-10
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Secretary	1	1	1
Receptionist	1	1	1
Clerk	1	1	1
Record Management Coordinator	1	1	1
Totals	**6**	**6**	**6**

Purpose

The City Secretary, among other duties, is responsible for official records and administrative assistance to the City Manager's office.

City Secretary

Goals

1. To maintain the integrity of the city's records.
2. To implement and establish a Records Center Disaster Program.

Objectives

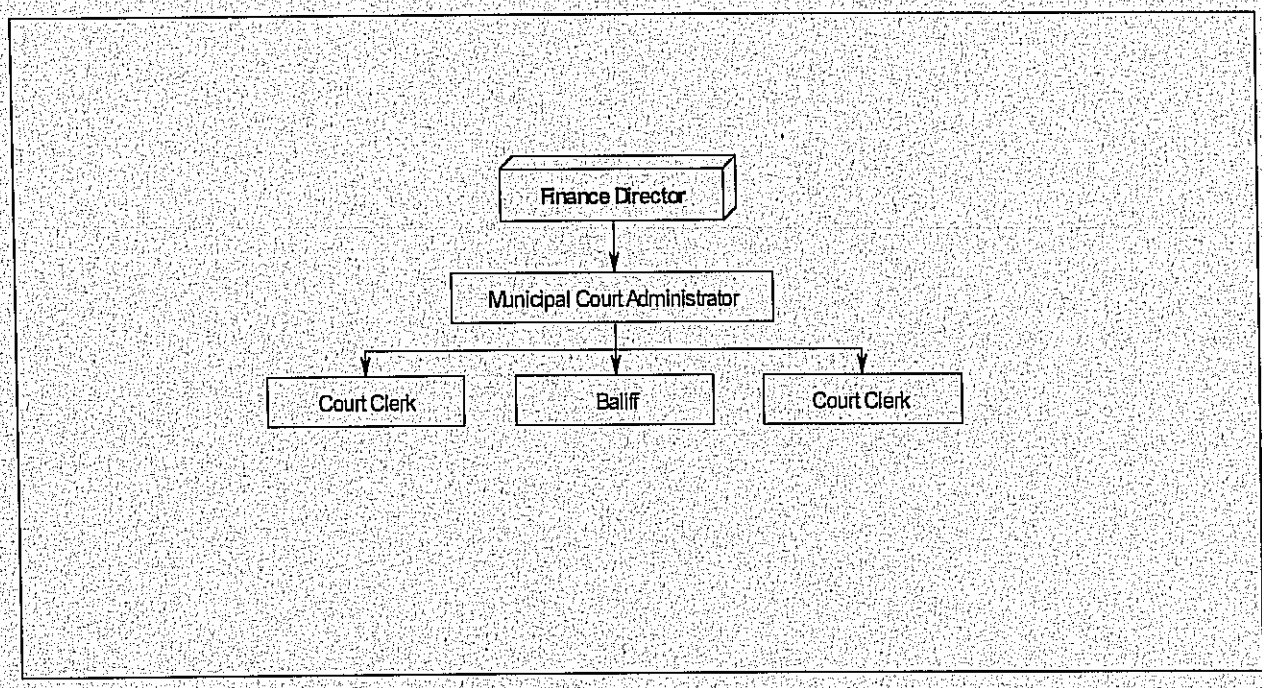
1. To continue the scanning and indexing of all municipal records.
2. Work closely with department heads to ensure proper compliance with records retention plan.
3. To work closely with the Civil Defense Coordinator to establish a Records Management Disaster Program.

Performance measurements	Actual 2007-08	Actual 2008-09	Estimate 2009-10
Public Information Requests	2,177	2,200	2,300
Ordinances	60	56	65
Resolutions	45	39	60

City Secretary

	Descriptions	Actual 2007-08	Budget 2008-09	Budget 2009-10
01 502 1010	Exempt Wages	$ 111,947	$ 111,776	$ 109,652
01 502 1020	Non-Exempt Wages	94,438	97,800	96,883
01 502 1080	Overtime	3,482	1,000	1,000
01 502 1100	Group Insurance	27,164	23,414	22,020
01 502 1120	Pension Contribution	25,031	26,533	29,968
01 502 1140	FICA Tax	12,564	13,056	12,867
01 502 1150	Medicare Tax	2,938	3,053	3,009
01 502 1160	Workmen's Compensation	835	1,137	560
01 502 1180	Unemployment Comp.	510	594	594
	Total Personnel Services	278,909	278,363	276,553
01 502 2010	Communications	4,520	4,800	4,800
01 502 2043	Travel & Training	2,710	1,200	6,300
01 502 2090	Recording Deeds	2,004	2,500	2,500
01 502 2240	Advertising	4,126	6,500	6,500
01 502 2320	Xerox	1,051	1,000	1,000
01 502 2440	Postage	3,966	4,200	4,500
01 502 2520	Membership & Subscription	(829)	906	906
01 502 2630	Maint-Furn & Fixtures	70	-	1,120
01 502 2631	Maint-Office Machines	-	400	400
01 502 2810	Destruction of Records	772	2,000	2,800
	Total Other Services & Charges	18,390	23,506	30,826
01 502 3010	Office Supplies	1,483	4,068	4,048
01 502 3760	Code Book Supplements	-	6,000	4,000
01 502 3840	Other Supplies	240	600	650
01 502 3850	Equipment	820	1,500	-
	Total Supplies	2,543	12,168	8,698
01 502 4010	Capital Outlay	-	-	-
	Total Capital Outlay	-	-	-
	Total Expenditures	$ 299,842	$ 314,037	$ 316,077

Municipal Court



Authorized Positions

	2007-08	2008-09	2009-10
Sr. Court Clerk	1	0	1
Municipal Court Administrator	0	1	1
Court Clerk	3	3	3
Baliff	0.5	0.5	0.5
Totals	4.5	4.5	5.5

Purpose

To hold court sessions for all cases filed in the municipal court. To file, post, and process payments for all fines assessed in municipal court, as well as working with the Police Department to serve outstanding warrants.

Goals

1. To Increase the revenue collection of the Municipal Court thru a Collection Agency.

Objectives

1. Issue Class C Misdemeanor Warrants for any outstanding and unpaid fines disposed of by the Judge.

Performance measurements	Actual 2007-08	Actual 2008-09	Estimate 2009-10
Class C misdemeanors	2,000	4,500	5,000

Municipal Court

	Descriptions	Actual 2007-08	Budget 2008-09	Budget 2009-10
01 503 1010	Exempt Wages	$ 274		$ -
01 503 1020	Non-Exempt Wages	99,709	111,721	98,866
01 503 1080	Overtime	774	1,000	1,000
01 503 1100	Group Insurance	18,119	15,610	14,680
01 503 1120	Pension Contribution	11,965	14,203	14,421
01 503 1140	FICA Tax	6,175	6,989	6,192
01 503 1150	Medicare Tax	1,444	1,634	1,448
01 503 1160	Workmen's Compensation	390	1,514	556
01 503 1180	Unemployment Comp.	364	495	495
	Total Personnel Services	139,214	153,166	137,658
01 503 2010	Communications	2,815	2,100	2,100
01 503 2043	Travel & Training	1,292	2,000	2,560
01 503 2102	City Judge	87,180	87,180	87,180
01 503 2320	Xerox	-	-	-
01 503 2440	Postage	800	950	1,050
01 503 2460	Court Cost	-	750	750
01 503 2520	Membership & Subscription	501	878	753
01 503 2631	Maint-Office Machines	-	400	400
01 503 2920	Bank Services	2,747	3,800	3,800
	Total Other Services & Charges	95,335	98,058	98,593
01 503 3010	Office Supplies	3,129	4,000	4,500
01 503 3080	Clothing & Linens	244	530	550
01 503 3840	Other Supplies	235	500	500
01 503 3850	Equipment	-	-	-
	Total Supplies	3,608	5,030	5,550
01 503 4010	Capital Outlay	-	-	-
	Total Capital Outlay	-	-	-
	Total Expenditures	$ 238,157	$ 256,254	$ 241,801

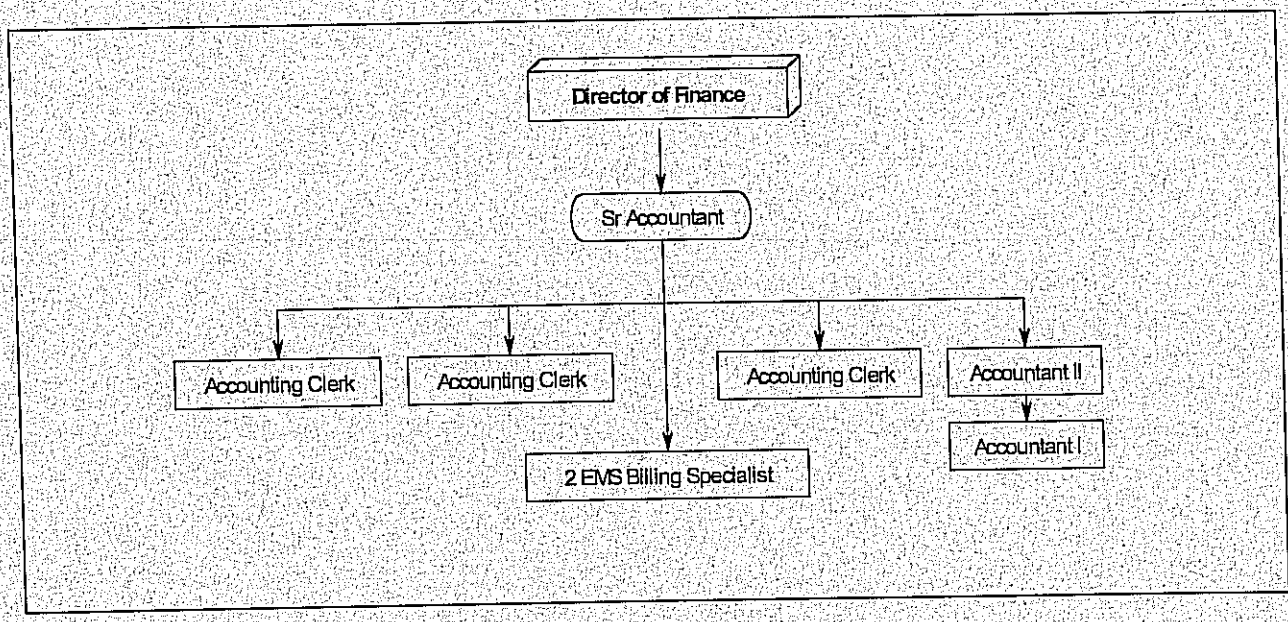
Elections

Purpose

The administration of all regular and special city elections as called by the City Commission, including the preparation and organization of voting, securing all necessary election supplies and equipment, filing of candidates, and absentee voting.

	Descriptions	Actual 2007-08	Budget 2008-09	Budget 2009-10
01 504 1020	Non-Exempt Wages	2,091	-	-
01 504 1140	FICA Tax	130	-	-
01 504 1150	Medicare Tax	30	-	-
	Total Personnel Services	2,251	-	-
01 504 2010	Communications	148	200	800
01 504 2043	Travel & Training	1,511	1,500	2,895
01 504 2120	Attorney Fees	2,375	10,000	5,000
01 504 2240	Advertising	5,380	3,000	3,000
01 504 2260	Election Personnel	4,488	4,000	9,000
01 504 2440	Postage	4	200	300
	Total Other Services & Charges	13,906	18,900	20,995
01 504 3010	Office Supplies	3,850	3,000	4,000
01 504 3320	Machine Rental	2,700	2,000	7,000
01 504 3360	Building Rental	-	150	-
	Total Supplies	6,550	5,150	11,000
01 504 4010	Capital Outlay	-	-	-
	Total Capital Outlay	-	-	-
	Total Expenditures	$ 22,707	$ 24,050	$ 31,995

Finance



Authorized Positions

	2007-08	2008-09	2009-10
Director of Finance	1	1	1
Sr. Accountant	1	1	1
Accountant II	1	1	1
Accountant I	0	0	1
Accounting Clerk	3	3	3
EMS Billing Specialist	1	1	2
Totals	7	7	9

Purpose

The finance department is responsible for accounting and financial functions including payroll, accounts receivable, accounts payable, financial reporting and preparation of the annual budget and audit report.

4 cities bigger than COW
4 cities smaller than COW

Finance

Goals

1. To provide timely and accurate financial information to management, elected officials and the public.
2. Maximize return on investments without sacrificing safety.
3. The efficient collection and safekeeping of City funds.
4. To have a high rate of collections with the private pay accounts.

Objectives

1. Stay abreast of financial reporting requirements through continuing education.
2. To ensure that all employees are paid on a timely basis and related forms are filed in an accurate and timely manner. Pay invoices, contracts, and bills on a current basis.
3. Prepare monthly financial reports.
4. Prepare CAFR and budget documents that meet the requirements of the GFOA Certificate of Achievement and Distinguished Budget Award program.
5. Obtain a return on investments that is higher than the rate offered on a 13 week treasury bill.

Performance measurements	Actual 2007-08	Actual 2008-09	Estimate 2009-10
Payroll Checks	130	434	400
Accounts Payable Checks	6,497	6,180	7,000
Employees on Direct Deposit	398	350	350

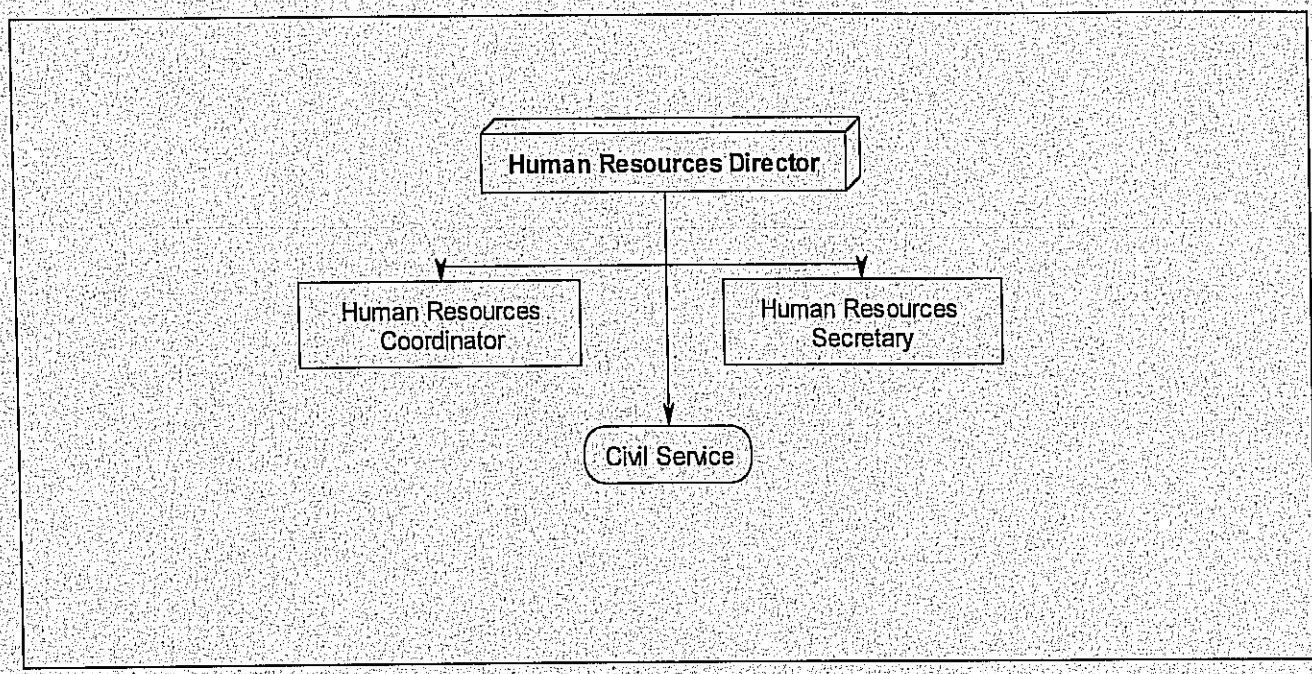
Finance

	Descriptions	Actual 2007-08	Budget 2008-09	Budget 2009-10
01 505 1010	Exempt Wages	$ 181,707	$ 181,929	$ 200,561
01 505 1020	Non-Exempt Wages	107,823	108,791	135,468
01 505 1080	Overtime	225	250	250
01 505 1100	Group Insurance	32,566	27,317	33,031
01 505 1120	Pension Contribution	34,474	36,662	48,559
01 505 1140	FICA Tax	17,780	18,040	20,849
01 505 1150	Medicare Tax	4,158	4,219	4,876
01 505 1160	Workmen's Compensation	1,152	1,571	908
01 505 1180	Unemployment Comp.	564	693	891
	Total Personnel Services	380,449	379,472	445,393
01 505 2010	Communications	4,064	4,500	4,000
01 505 2043	Travel & Training	189	500	6,243
01 505 2101	Professional Services	34,930	32,800	45,000
01 505 2240	Advertising	1,275	1,698	1,000
01 505 2320	Xerox	1,053	948	948
01 505 2440	Postage	2,973	2,382	2,382
01 505 2520	Membership & Subscription	2,173	767	1,125
01 505 2631	Maint-Office Machines	-	-	100
01 505 2780	Computer Services	650	-	-
01 505 2920	Bank Services	112	-	900
	Total Other Services & Charges	47,419	43,595	61,698
01 505 3010	Office Supplies	5,522	6,000	6,000
01 505 3840	Other Supplies	-	300	200
01 505 3850	Equipment	149	300	-
	Total Supplies	5,671	6,600	6,200
01 505 4010	Capital Outlay	-	-	-
	Total Capital Outlay	-	-	-
	Total Expenditures	$ 433,539	$ 429,667	$ 513,291

Tax Collection

	Descriptions	Actual 2007-08	Budget 2008-09	Budget 2009-10
01 506 2060	Contract Tax Office	$ 41,962	$ 41,963	$ 41,963
01 506 2070	Attorney Fee Delinq. Tax	98,062	128,083	128,083
01 506 2580	Hidalgo City Appr. Unit	55,154	80,622	80,622
	Total Other Services & Charges	195,178	250,668	250,668
	Total Expenditures	$ 195,178	$ 250,668	$ 250,668

Human Resources



Authorized Positions

	2007-08	2008-09	2009-10
Human Resources Director	1	1	1
Human Resources Secretary	1	1	1
Human Resources Coordinator	0	1	1
Totals	**2**	**3**	**3**

Purpose

Perform all functions and duties relating to human resource management to insure conformity with state and federal laws and established policies and procedures. Monitor the needs and welfare of city employees to maintain productivity.