



City of Owasso
Budget Proposal
FY 2011-2012

CITY OF OWASSO

ANNUAL BUDGET PROPOSAL

FISCAL YEAR 2011 / 2012

PRESENTED TO

Owasso City Council
Owasso Public Works Authority Trustees
Owasso Public Golf Authority Trustees

Doug Bonebrake
Bryan Stovall
Steve Cataudella
Charlie Brown
Patrick Ross

SUBMITTED BY

Rodney Ray
City Manager

TABLE OF

01

INTRO

1. Letter from the City Manager
8. Using the Budget Proposal
9. Budget Philosophy
10. Organizational Structure
11. Preparing the Annual Budget Proposal
12. City Vision

18

ALL FUNDS

18. Budget Summary / FY 2011-2012

24

GENERAL FUND

24. Budget Summary / General Fund
26. Municipal Court
28. Managerial
30. Finance
32. Human Resources
34. General Government
36. Information Technology
38. Support Services
40. Community Development
42. Police Services
44. Police Communication
46. Animal Control
48. Fire Services
50. Emergency Preparedness
52. Engineering
54. Streets
56. Stormwater/Vegetation Control
58. Cemetery
60. Parks
62. Community Center
64. Historical Museum
66. Economic Development

72

OPWA FUND

72. Budget Summary / OPWA Fund
74. Administration
76. Utility Billing
78. Water Distribution
80. Wastewater Treatment Plant
82. Wastewater Collections
84. Refuse Collections
86. Recycle Center

CONTENTS

92

OPGA FUND

- 92. Budget Summary / OPGA Fund
- 95. Golf Pro Shop
- 96. Cart Operation
- 97. Course Maintenance
- 98. Food & Beverage
- 99. Administration

103

OTHER FUNDS

- 103. Ambulance Service Fund
- 104. Ambulance Capital Fund
- 105. Public Safety Capital Fund
- 106. E-911 Fund
- 107. Cemetery Care Fund
- 108. Emergency Siren Fund
- 109. Juvenile Court Fund
- 110. Hotel Tax Fund
- 111. Strong Neighborhood Narrative
- 112. Stormwater Management Fund
- 113. Capital Improvement Fund
- 114. Park Development Fund
- 115. CDBG Fund
- 116. City Garage Fund
- 117. Workers' Compensation Self-Insurance Fund
- 118. General Liability/Property Self-Insurance Fund
- 119. Healthcare Self-Insurance Fund
- 120. Sinking Fund

125

APPENDIX

- 125. Detail of Revenue / General Fund
- 127. Detail of Revenue / OPWA Fund
- 128. Detail of Revenue / OPGA Fund
- 129. Detail of Revenue / Other Funds
- 132. Sales Tax Narration
- 133. Glossary

HONORABLE MAYOR AND CITY COUNCIL —

Pursuant to Charter and Statutory provisions, this correspondence is for the purpose of transmitting a budget proposal for FY 2011-2012. This proposed budget includes projected revenues and estimated expenditures for all municipal operations and all funds maintained by the City and its Trusts. The proposal incorporates a format that provides additional information relating to the accomplishments and goals of the various departments and defines the purpose of the City's departments.

Adoption of a budget is a key policy decision of the City Council and has the effect of establishing a direction for the City over the next several years. Upon completion of the City Council's review and adoption, the budget serves as a policy statement that charges the City's administration with the responsibility of accomplishing the goals and objectives contained within the document.

For the past three years, Owasso, like almost every other city in the country, has focused on managing the impact a slowing economy has had on the delivery of services to citizens. In that effort, Owasso reacted quickly and effectively to reallocate resources and realign plans to meet reduced revenues and a less vibrant economy. Unlike other communities, Owasso did not find itself in a position that required drastic cutbacks in personnel or services. While a proactive approach did, in fact, produce the desired results, it was not without the consequences that

types of decisions. spending on all of the City's with fewer tools services; from the teams that crime, manage parks have had in order to keep levels high.

financial position,

reserves, has been impacted. A reduction in reserves from fifteen percent (15%) to nine percent (9%) occurred over the past two years, leaving our ability to react to emergencies or opportunities somewhat diminished (but remaining higher than most local governments). Compared to the impact felt by other municipalities, the effect and consequences of the ongoing economic downturn on Owasso were anticipated and addressed prior to, rather than subsequent to, their realization. This prior action, taken while maintaining a confident belief in the ability of our community to rebound with strong retail and institutions, is now appearing to have been a successful strategy.

Owasso's reputation as a progressive community with a willingness to embrace entrepreneurial and enterprising solutions to governance issues has made the City attractive to business and investment decision makers.

accompany those Two years of reduced capital outlay has left service providers with which to deliver police cars to shovels, build streets, fight finances, or maintain to do more with less customer satisfaction. Additionally, the City's with regard to

In the past two year's budgets, the City of Owasso reduced its anticipated revenues received from sales tax, reduced the reserves from 12% to 9%, and cut governmental expenses. Those budgets anticipated the impacts of the economy and moved to meet those fluid conditions. As a result of those decisions, Owasso remains one of Oklahoma's strongest and most financially stable cities with one of the lowest tax bases in the state. Service levels have remained constant and major capital projects have continued. The City's debt ratio continues to be considered as deserving of excellent ratings by all municipal rating services, and growth has continued to provide new investment in both residential and business sectors. Prudent financial management by the City Council and staff has allowed the City to continue to progress, reinvest in infrastructure, and continue to plan for long-term quality for future generations of Owassons. In fact, there are indications that the City's approach to planning and investing is working. Short-term indebtedness and a strategy of funding long-term projects with public-private participation that reduces future costs are already beginning to prove their viability and soundness.

Moreover, Owasso's reputation as a progressive community with a willingness to embrace entrepreneurial and enterprising solutions to governance issues has made the City attractive to business and investment decision makers. The City's economic development team has experienced this positive attitude from existing businesses and prospects alike. Because of our strong financial position and reputation for innovative practices, Owasso is well positioned to aggressively meet the needs of a rebounding economy and improved investment attitude.

Nevertheless, until the anticipated recovery shows more direct results to our local economy, the City must diligently establish priorities and goals that take advantage of every opportunity to increase efficiency and productivity, re-examine priorities, and resist temptations to overreact to small gains in resources. In short, the City must continue to practice caution and begin to recover in several areas such as capital outlay, personnel levels, and financial preparedness. This will not be done in one action or one year, but rather in a deliberate, measured manner over the course of several years.

Recognizing the current economic environment, as well as the need to address concerns of the City's department managers relative to providing consistent service levels to the citizens, the goal of this budget is to retain the delivery of high levels of service to the residents of the community while providing a safe and healthy environment for all citizens. Additionally, an objective of this budget is to avoid further reduction in the City's reserves and increase the reserves from 9% to 11% in the City's general fund projected ending balance. A further goal is to provide for the continued financial security of the City's workforce. The people who deliver services to the community are the most important resource to the citizens. Keeping good people on the team and keeping their families healthy is an imperative, second only to maintaining the citizen's trust as good stewards of their tax dollars. This budget proposes, after two years without salary increases, a one-time small stipend for all City employees.

Due to good development policies and innovative decisions relating to the creation of a strong retail base in the City, Owasso has become a destination for shopping. The City now attracts shoppers from a large regional geographic area that has encouraged additional retail investment. General retail sales have shown some growth over the past year and this budget projects additional growth in FY 2011-2012. However, there continues to be a reduction in residential building. What was once Owasso's strongest economic component is still in a recovery mode and is not projected to see increased levels of building during this budget year. Lower building levels impact employment levels, direct and indirect sales tax revenues, and ancillary associated businesses.

This proposed budget projects an increase in sales tax and an increase in overall revenues for the General Fund. Additionally, carryover funds will be available for the coming year. This means that the budget goal to begin the process of re-establishing the City's reserves can be realized. This budget does not request a further reduction in the City's reserves as compared to the past two years, when a reduction in reserves was requested each year. However, the budget does propose a transfer of \$300,000 from the OPWA Fund to the General Fund to cover costs associated with the City's management of administrative functions, duties, and responsibilities. That is a reduction of \$200,000 from last year's transfer. The reduced transfer will strengthen the OPWA's "rainy day" fund and leave the OPWA reserves at \$1,880,773.

The budget contains no utility rate increases; it should be noted, however, that the City of Tulsa may choose to increase their rates for water purchased by Owasso. Should Tulsa decide to increase their water rates, the staff would also request a water rate increase to cover only the amount of the Tulsa increase. No wastewater or refuse rates increases are requested for FY 2011-2012.

A major objective of this budget is to restore funding to the Annual Street Repair and Maintenance Program. Several years ago, the City Council approved a program that had, as its goal, the expenditure of one million dollars per year allocated exclusively for street repair. Because of the economy and other capital priorities, the street repair program over the past two years has suffered cutbacks. This budget proposes to refocus on needed

street repair, and allocates \$600,000 to that program. While this recommended amount does not yet return to the pre-2009 level, it is a major increase over the past two budgets and will put the city back on track to address street problems before they require a more costly solution.

A second objective of this budget includes a request for the creation of a “Public Safety Capital Fund” which, if approved, would provide funding for capital needs for the City’s Fire and Police Departments. Items such as fire trucks, ambulances, police cars, police equipment, and training facilities for Police and Fire would be purchased from this fund. The fund would receive money from a current and a proposed source. Currently, the City has a \$1.90 fee that is added to each citizen’s utility bill and is restricted for use to purchase Fire Department capital needs. This budget calls for an additional \$1.00 for the purpose of expanding the fund to include both the Police and Fire Departments. If approved, the newly designated fund would be evenly split with \$1.45 of the fee funding Fire Capital needs and \$1.45 funding Police Capital needs.

Quite candidly, the City’s inability to adequately fund capital outlay has been the single most impactful result of the past three years’ budgets. Without taking some form of action now, all departments will become increasingly strained to achieve the quality of services expected by Owasso residents. By implementing a small twelve dollar per year assessment, the entire community can relieve some of the pressure on city operations. The additional fee collected will allow both police and fire departments to plan for long-term capital purchases, while freeing capital funds for other departments. This request is a priority goal for this budget.

An additional major objective of this budget proposal is to provide a one-time stipend for all city employees. For the past two years, there have been no increases in compensation for employees. Team members have recognized the necessity of decisions relating to compensation (due to the economic downturn), and their support of these decisions has been strong. This year, there is a unique opportunity to offer some relief to employees by combining unspent, but appropriated, funds from the General Fund along with excess funds from the Workers Compensation Fund to provide a one-time payment of \$900 per employee. Here is how the proposal could work:

Worker’s Compensation Fund: This fund has experienced two years of very light claims and associated costs. In fact, FY 2010 and FY 2011 have been the lowest claim years in over seven years. This has resulted in a fund reserve that can be reduced while still remaining funded beyond our target level. The FY 12 budget proposes to reduce the cost of premiums paid into the fund by the City and transfer \$86,400 to the General Fund, OPWA, and OPGA funds to provide a four hundred dollar one-time “reward” to all employees. As is evident by the current surplus, the employees’ persistent focus on workplace safety and best practices has saved the City several hundred thousand dollars over the past two years. Sharing this savings with team members both directly and indirectly could be an incentive for continued safe work habits and low claims.

RECENT CLAIMS HISTORY – WORKERS COMPENSATION SELF-INSURANCE FUND		
FUND YEAR	# OF CLAIMS	CLAIMS TOTAL
2007	60	\$484,860
2008	53	\$471,608
2009	43	\$91,338
2010	48	\$75,756
2011 (10/26/10 - 4/30/11)	8	\$16,236
FUND BALANCE OF \$787,000		

General Fund and OPWA Fund: A merit increase, based on evaluation performance, up to a maximum of \$500, would be available to all employees. The amount of the one-time pay would be dictated by the annual evaluation of employee work performance. Funding for this one-time pay would be derived from savings realized in the current year expenses and would total approximately \$108,000 for all employees.

Finally, this budget proposes an increase in the employee's share of health care coverage costs. For the past eighteen years, the City has absorbed all health care cost increases. Unfortunately, it is now necessary for cost sharing of the large increases the City is experiencing. The proposal contained in the budget is to phase in an increase in employee co-payments for office visits. Currently, the co-pay cost is ten dollars per office visit. This budget proposes an increase from ten to fifteen dollars this year, followed by an increase in five dollar increments over the next two years until the co-pay cost reaches twenty-five dollars. The savings to the City will help offset the rising cost of health care without endangering significantly the security and health of the employees and their families.

ASSUMPTION

During the development of this budget, the staff has made certain assumptions and requests that are key to its successful implementation. These assumptions are a part of the normal process of budget development. It should be noted, however, that should the City Council adopt this proposed budget, these assumptions and recommendations become significant policy decisions providing the basis for the entire proposal. These assumptions and requests are listed for City Council consideration:

- That Sales Tax Revenues will experience a 2.17% increase during FY 2011-2012.
- That total operating revenue for the OPWA in FY 2011-2012 will be \$10,096,500, an increase of over 5% from FY 2010-2011.
- That the City's General Fund reserves will be increased to \$1,802,763, thus improving the City's level of reserves from 9% to 11% of operating revenue for FY 2011-2012.
- That a transfer of \$300,000 from the OPWA Fund to the General Fund be authorized.
- That a Public Safety Capital Fund be created and partially funded by a one dollar (\$1.00) per month fee assessed to each utility customer.

CONCLUSIONS, COMMENTS, AND APPRECIATION

Indications are that the economy is improving, but that Oklahoma municipalities will face continued slow growth in revenues received. There will be growth during FY 2011-2012, but not to the extent that the City can expect to increase levels of service. In some ways, the level of difficulty managing FY 2011-2012, will be greater than the previous years. In this third year of the downturn, there are signs of improvement, but given the staff's efforts to not further reduce reserves FY-12 will require an even closer working relationship and collaborative effort.

There will continue to be some services that will not be reinstated in areas such as mowing, watering, and landscaping, as well as discontinued travel, training, and memberships to professional organizations. The delivery of core services will continue to be given priority, as well as a focus on seeking new and innovative ways to provide services, seek strategic partners, and improve productivity.

The entire staff has adopted a sense of shared responsibility in efforts to reduce the expenses of providing services. I am very proud of the effort that has gone into the preparation of this proposal. Managers, supervisors, and team members have recognized that, indeed, "this is a team effort." The collective actions and attitude demonstrated by the City's staff in preparing this budget and in decision making is a superb example of why Owasso continues to lead the state in resourcefulness and innovation.

I take this opportunity to express my sincere appreciation to the staff and department directors who have worked to develop this budget; all are valuable members of the Budget Team, and each has had an impact on this proposal. Special appreciation is noted for the work effort made by the City's Assistant City Managers, Sherry Bishop and Warren Lehr, Finance Director Angela Hess, Senior Accountant/Deputy Director Janet Isaacs, and Administrative Assistant Kian Kamas in the Managerial Department, without whom the quality, format, and accuracy of this proposal would not have been possible.

I also appreciate the time that each member of the City Council will spend in evaluating the recommendations contained in the proposal. I look forward to working with each of you in adopting the FY 2011-2012 budget and thank you for your continued support in implementing the strategies, goals, and services contained within the document.

Please note that there are certain statutory deadlines for budget adoption. Final adoption of the budget must take place prior to June 23, 2011. A statutorily required Public Hearing on the proposed budget is scheduled for the regular meeting of the City Council on June 7, 2011. Pending your comments and review, and those received from citizens during the Public Hearing, I plan to place a request for final adoption of the budget on the agenda for the June 21, 2011 regular City Council Meeting.

Respectfully submitted for your consideration,

Rodney J. Ray
City of Owasso City Manager

Attachment A: Summary

ATTACHMENT A: BUDGET SUMMARY

This budget contains requests for expenditures of \$50,054,456 and transfers of \$31,790,700, totaling \$81,845,156 for all operations and all funds. Total requested expenditures represent a decrease of \$1,039,510 or 2% less than the FY 2010-2011 budget. The proposed General Fund Budget includes a request for personnel cost and operations in the amount of \$15,038,809 and a capital outlay request totaling \$477,779. The OPWA Fund includes requests for personnel and operating expenditures of \$7,070,451, capital outlay request of \$7,151,450, and debt service payments of \$8,805,836. The OPGA Fund includes requests for personnel and operating expenditures of \$864,900, no capital outlay request, and no debt service.

FUND	FY 2010-2011	FY 2011-2012
General Fund		
Personal Services	13,189,838	13,582,793
Materials and Supplies	618,980	712,085
Other Services	1,483,492	1,643,931
Capital Outlay	167,450	477,779
Total	15,459,760	16,416,588
OPWA Fund		
Personal Services	2,223,361	2,284,631
Materials and Supplies	2,882,780	3,105,110
Other Services	1,560,080	1,680,710
Capital Outlay	12,160,842	7,151,450
Debt Service	8,482,076	8,805,836
Total	27,309,139	23,027,737
OPGA Fund		
Personal Services	626,338	635,450
Materials and Supplies	93,060	101,160
Other Services	128,540	128,290
Capital Outlay	0	0
Debt Service	28,280	0
Total	876,218	864,900
Other Funds		
Personal Services	1,250,859	1,317,344
Materials and Supplies	294,550	267,030
Other Services	4,318,450	4,950,301
Capital Outlay	1,584,990	3,091,555
Debt Service	0	119,001
Total	7,448,849	9,745,231

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HOW TO USE THIS BUDGET PROPOSAL

This document guide outlines the City of Owasso's FY 2011-2012 Proposed Budget. Copies of the budget are available for viewing at the Owasso Public Library and the City Manager's office in City Hall. In addition, the budget may be viewed on the City of Owasso website, www.cityofowasso.com. Information may be obtained by calling the Sherry Bishop at 918.376.1502 or emailing sbishop@cityofowasso.com.

The proposed budget is organized as follows —

INTRODUCTION — This section includes the letter of transmittal from the City Manager to the Council and an overview of the proposed budget. In the transmittal letter, the City Manager highlights the key policy issues and programs in the budget.

SUMMARY OF ALL FUNDS — This section provides a review of the revenue and expenditures in the City of Owasso's budget. Detailed tables provide a break-down of the individual sources of revenue and expenditure, while corresponding charts provide an overview of the percentage of funds received and expended in different areas.

GENERAL FUND BUDGETS — This section provides an overview of the departments' operating budgets. Within each department is a summary of expenditures by category, for the current year and previous three fiscal years, as well as a calculation of the percent change between the proposed budget and last year's budget.

AUTHORITY BUDGETS — These sections include budget information for the Owasso Public Works Authority and the Owasso Public Golf Authority.

OTHER FUNDS — This section includes budget information for specially designated funds within the City of Owasso budget. Each fund is accompanied by a description of the purpose of the fund and an accounting of expected revenues and expenditures within that fund.

APPENDIX — An appendix detailing sources of revenue for the General Fund, Owasso Public Works Authority, and Owasso Public Golf Authority has been included in the final section of the Budget Proposal. Given that revenue sources have been grouped together in the Fund Budgets, this appendix will allow you to view a complete breakdown of the specific sources and amounts of revenue the City receives. Also included in the appendix is a Sales Tax Narrative, which provides an accounting of how the sales tax revenue received by the City of Owasso is broken down and expended, and a Glossary of budget-related terms.

BUDGET PHILOSOPHY

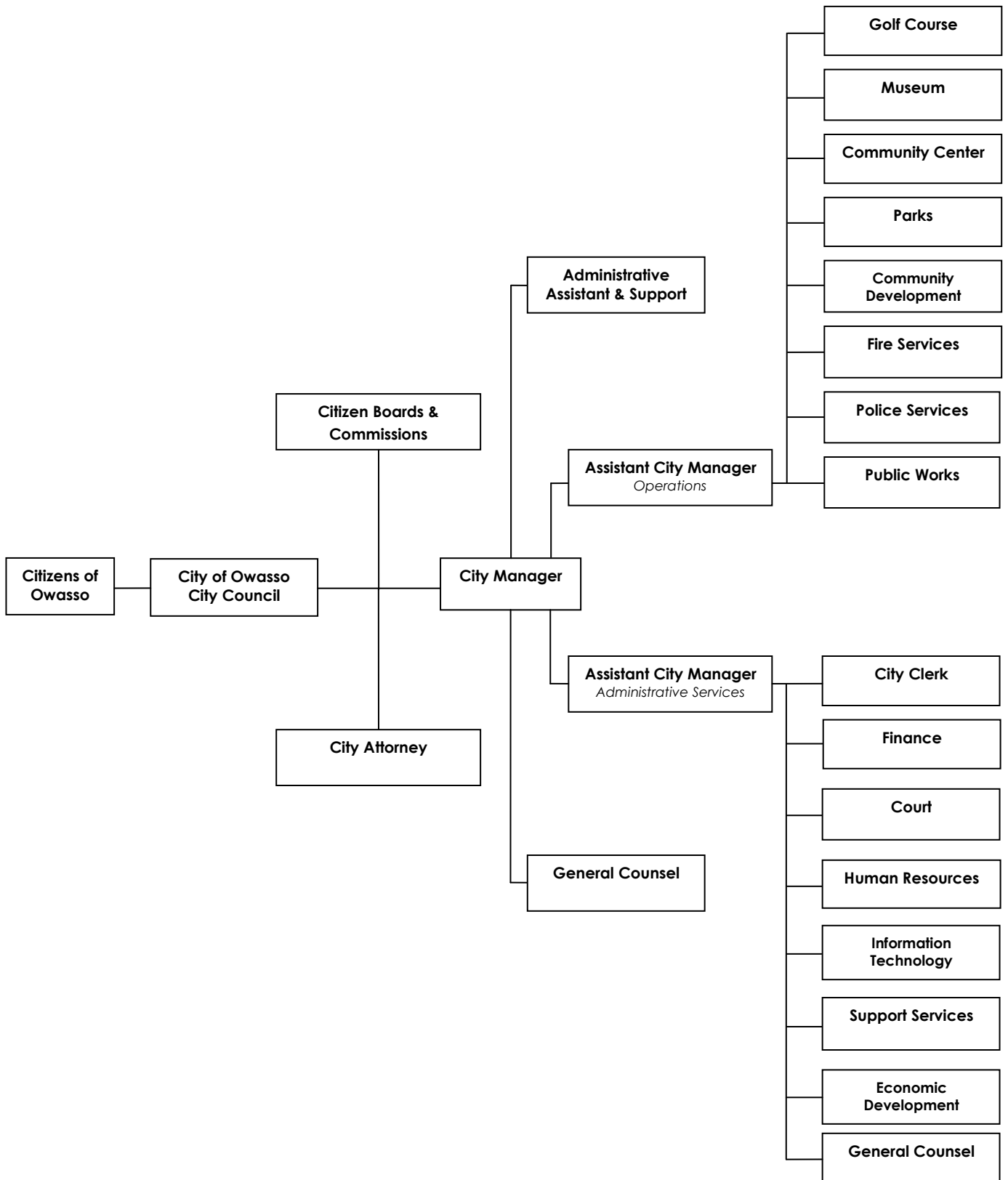
The annual budget process is an opportunity for the citizens of Owasso to participate in making decisions concerning the services the City of Owasso provides for them. The budget is the management tool for City administration and defines the annual work program. The budget is also a framework for accomplishing the mission of the City of Owasso, which is removing the obstacles standing in the way of people celebrating their lives. The City of Owasso's core values of integrity, accountability, teamwork, quality work, responsiveness, planning, and innovation and progression are reflected in this budget.

A successful annual budget preparation requires communication, citizen outreach, Council direction, and a commitment to excellence. In addition to balancing local needs with available resources, and incorporating the City of Owasso's shared mission and values, the process should be a cooperative effort of the total community of Owasso.

Owasso is proud of its statewide reputation for adopting advanced financial planning strategies, and staff continues to accept the challenge of being economical with limited resources while searching for creative solutions to the delivery of City services. Working toward implementing efficiencies with forethought and providing a work environment conducive to teamwork will empower our city to change for the better. Ultimately, our primary goal is to provide the quality of life expected by the community over the long term at a reasonable cost.

This annual budget is based upon citizen expectations, clearly articulated Council policies and City Manager directives, maintenance of existing program levels, and expansion of quality of life initiatives to promote the growth of Owasso and its residents.

CITY OF OWASSO ORGANIZATIONAL STRUCTURE



PREPARING THE ANNUAL BUDGET PROPOSAL

The City Manager is vested with responsibility for preparation of the annual budget by the Owasso City Charter. Development of the budget is a collaborative process between the Department Directors and the City Manager. The budget sets goals for the fiscal year and allocates resources to accomplish those goals. Once approved by the governing body, the budget becomes a major policy document establishing an agreement between the policy makers and the staff.

The budget calendar facilitates the preparation and approval of the budget in a timely manner and serves to assure compliance with the statutory deadlines of the Municipal Budget Act.

BUDGET TEAM

Angela Hess	Finance Department Director
Janet Isaacs	Finance Department Deputy Director
Sherry Bishop	Assistant City Manager for Administrative Services
Warren Lehr	Assistant City Manager for Operations
Kian Kamas	Administrative Support, Office of the City Manager

DEPARTMENTAL PREPARATION

Departmental budgets are prepared by Department Directors and Senior Administrative Staff.

BUDGET PREPARATION SCHEDULE

Jan 28th	Preliminary Revenue Projections/Estimates Complete
Feb 25th	Department "Requested" Budget Entry Complete, 5-Year Outlay Plan Due
Mar 2nd	Review of Requested Budgets
Mar 16th	Update Revenue Projections/Estimates
Apr 12th	Budget Discussion at Council Work Session
Apr 13th	Finalize Revenue Estimates, Fund Budgets, Department Totals, and Fund Summaries
May 9th	Budget Delivered to City Council
May 10th	Budget Presented at Council Work Session Copies of budget distributed to Department Directors, Local Library, and Community Leaders
May 31st	Notice of Public Hearing Published in Local Newspaper
Jun 7th	Public Hearing Conducted
Jun 21st	Budget Presented to City Council for Approval
Jun 30th	Budget Filed with the State Auditor and Inspector

A CLEAR VISION

As an organization and as individuals, we hold inherent certain values and principles. These values are set out as an acknowledgement that there exist core beliefs, developed by our life experiences, that give depth and richness to our lives and work. They can, and do, actively benefit us in developing purposeful and satisfying lives as we serve the public. Such values are recognized as critical to the everyday success of our organization. These values are not applied just when convenient, but instilled throughout our organizational process and our daily lives, so that they are naturally applied to every decision made by any individual or group within the organization.

INTEGRITY

We believe that truthfulness, openness, honesty, ethical conduct, and consistency in all actions are basic to the way we treat each other and our customers and that fair treatment to all is an organizational imperative.

ACCOUNTABILITY

We pledge, as stewards of the public's resources, to be constantly aware of our responsibility to the public and to our work team for all we do.

TEAMWORK

We commit to a unity of purpose and harmony of action, which is a daily commitment to help create an environment of mutual respect where each individual's contributions are valued.

QUALITY WORK

We recognize that excellence is the standard for all members of our team. We will ensure through training and professional development that each person is afforded the resources and opportunities necessary to accomplish tasks and refine work processes to that standard.

RESPONSIVENESS

We listen to all customers and respond to their concerns and requests in an efficient and timely manner.

PLANNING

We embrace a comprehensive approach to assessing the long-term effects of all decisions.

INNOVATIVE AND PROGRESSIVE

We foster a dynamic environment that inspires a willingness to change and encourages individuals to take risks in the development of new and different alternatives to create better processes and solutions.

ENVISIONING SUCCESS

The City of Owasso envisions, therefore, an organization which:

IS INTERDEPENDENT, one which empowers and frees individuals to take risks and where every person's work is challenging;

HAS A SENSE OF COMMON PURPOSE as to why it exists, and defines how each individual contributes to its success;

REMOVES BARRIERS TO CREATIVITY and encourages the development and use of individual skills and talents, then uses those skills and talents creatively;

CREATES AN ENVIRONMENT in which all individuals are responsible for the performance of the group;

EMBRACES CHANGE as an opportunity for organizational growth and improvement;

FOCUSES ON RESULTS and shared responsibilities;

RESPONDS TO NEEDS by rapidly identifying and acting on the opportunities to serve the customer; and

ENCOURAGES AND INSPIRES THE INDIVIDUAL to participate in process improvement and the continuous development of more effective ways to serve.

We have a vision of an organization that values the individual and recognizes that by working together we will better serve the greater cause that is public service. In this vision, we clearly see that public service is about removing the obstacles standing in the way of people celebrating their lives.

Quality seeks excellence for the organization as a whole. We recognize that efficiencies can be realized through teamwork. Process improvements and solutions are centered around creative analysis. And always, in every instance, the path to quality lies in listening to and satisfying customers.

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