



City of
West University
Place

2016
Operating
Budget

CITY OF WEST UNIVERSITY PLACE | 2016 ANNUAL BUDGET

INTRODUCTION

This document has been prepared to help you learn and understand issues affecting the community of West University Place. The primary function of a City Budget is to provide a **financial plan** for the coming year. West University Place's Budget is no exception and as such contains financial schedules and statistics. Financial plans cannot be prepared without defining what the organization intends to accomplish and how it intends to go about reaching its goals. Therefore, the *2016 Annual Operating Budget* serves as a **policy document** that presents the major policies governing the management of the City. It is also an **action plan** to give the public, elected officials and City staff information about what the City is doing and how efficiently. Finally, the *2016 Annual Operating Budget* functions as a tool, formally communicating the City's financial and operating plan for the coming year.

FORMAT

The *2016 Annual Operating Budget* is grouped first by fund and then by department. Like most other local governments, the City uses funds to account for its financial activities. A fund is simply a device to segregate and account for public resources. Financial statements, including the adopted 2016 budget, are presented for every fund. Like the checking account statement you receive each month from your bank, the statements show beginning balances, revenues, expenditures and ending balances for the year. Accompanying the statements are narrative discussions of each fund's financial activity for the prior year and the expected activity for 2016. Graphs, schedules, and tables are provided to help illustrate and clarify certain points.

Funds are divided into departments or projects. Each department is presented with a brief statement describing what the department intends to accomplish in 2016. Detailed schedules compare the department's finances over several years, plus information about staffing.

The appendices detail the City's debt and revenues and include tables and schedules that present historical information about the City's finances, the Budget Ordinance and an explanatory glossary of terms.

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October 19, 2015

Honorable Mayor Susan Sample
City Council Members
City of West University Place
3800 University Boulevard
West University Place, Texas 77005

Dear Mayor Sample and City Council Members:

In compliance with State law, the City's Charter, and good management practices, I am pleased to submit the *2016 Annual Operating Budget* for the city of West University Place. The goal of this budget is to enable city staff to continue providing the wide range and high level of services needed to sustain and enhance the quality of life our residents expect and enjoy with a tax rate reduction of \$0.03 in the coming year.

The budget is a policy, management, and planning document. It is also a financial report and a means of communicating with the citizens of West University Place. In addition to reviewing previous accomplishments, it anticipates future needs, addresses the coming year's objectives and goals, and identifies resources for achieving those needs, objectives and goals.

This budget provides a strong financial plan for providing superior municipal services. Staff is confident that, while conservative, the budget projections and estimates reasonably and accurately anticipate the city's revenues and requirements. This budget builds upon our foundation of consistent work over the past half-decade to improve the efficiency and effectiveness of our operations. This budget maintains service in prioritized areas and addresses major capital needs for the city.

This budget recommends a tax rate three cents below the prior year's tax rate. This proposed rate is above the effective tax rate, which means that the average property owner will see their property tax bills slightly increase. The average homeowner can expect to annually pay approximately \$81 more in taxes to the city, entirely due to the increase in property values.

The city is a service organization. The most important asset of any service organization is its trained, motivated and properly-led employees.

This budget includes updates to the compensation plan as presented to council at the budget workshop held on October 3, 2015 at a special council meeting, including maintaining the salary grade structure to align the city's recruitment and retention strategy to the 75th percentile. This budget adjusts the salary structure and places employees into the adjusted structure based on their current placement within the structure. This continues the directive of the City Council to ensure that the city's compensation system was market based, financially efficient and effective, competitive and designed to enable the city to attract and retain qualified, high performing talent for all positions.



2016 BUDGET SUMMARY

The 2016 budget anticipates approximately \$42.4 million in fund sources, including transfers in, with approximately \$41.7 million in fund uses, including transfers out. Revenue of \$18.0 million from property taxes will be \$0.6 million or 3.71 percent more than the 2015 estimates due to an increase in property tax values. Revenues from sales and franchise taxes, which are the principal components of the category “other taxes,” are expected to increase slightly as compared to the 2015 estimates. License, permits & fees and fines & forfeitures are budgeted lower than the 2015 estimates but consistent with the prior year conservative budgets for these revenue sources. Although we hope to maintain the higher levels of permit activity, we conservatively plan for a return to normal. Charges for services are expected to increase due to a 30% increase in solid waste service fees. Other revenues, primarily consisting of investment income, recycling revenue, rental income and Southside Place expense sharing allocations, are expected to remain relatively level from 2015 to 2016.

Total 2016 projected expenditures of \$41.7 million are up compared to the 2015 budget of \$40.9 million. The total includes operating expenditures of \$24.6 million, capital outlay of \$1.2 million, debt repayment of \$9.0 million and transfers out of \$6.9 million. The overall increase is primarily attributable to an increase in the General Fund’s transfer to the Capital Reserve Fund; the full year funding of the updates to the compensation plan as approved in the 2015 budget; the continuation of the council approved compensation plan, which includes a 3% structure and salary adjustment on January 1 as well as an average 3% merit increase on anniversary date; an increase in the full funding rate for TMRS contributions; and the full implementation of the Equipment Replacement Fund.

SOURCES

This budget projects income sources of \$42.4 million available to fund 2016 expenditures. The total includes \$20.3 million in property, sales and franchise taxes; \$1.5 million in licenses, permits and fees; \$1.2 million in recreation use fees; \$0.2 million in fines; \$8.8 million in water, sewer and solid waste service charges; \$6.9 million in transfers in; \$0.7 million in intergovernmental revenue; \$2.2 million in charges to other departments and \$0.4 million in charges to current and retired employees for health benefits; \$0.1 million in rents; and \$0.1 million in miscellaneous revenue. This is about \$2.0 million or 5.0 percent more than the 2015 revised estimate. Total General Fund revenues, projected at about \$17.1 million, are approximately 2.8 percent above the 2015 revised estimate. This is primarily a result of the increase in property tax revenue for 2016, resulting from an approximate 13 percent increase in property values for tax year 2015.

Major Funds	2015 Estimated	2016 Budget	Change	% Change
Property Tax	\$ 17,353,400	\$ 17,997,580	\$ 644,180	3.71%
Other Taxes	2,294,700	2,332,200	37,500	1.63%
Licenses, Permits & Fees	552,570	519,770	(32,800)	-5.94%
Fines & Forfeitures	197,400	187,300	(10,100)	-5.12%
Charges for Services	10,525,470	10,816,350	290,880	2.76%
Other Revenue	624,626	564,156	(60,470)	-9.68%
Transfers	1,943,800	1,943,950	150	0.01%
Total Revenues	\$ 33,491,966	\$ 34,361,306	\$ 869,340	2.60%

Property Taxes

This budget recommends reducing the city's current ad valorem property tax rate to \$0.33179 per \$100 assessed valuation, which is 2.44 percent above the current Effective Tax Rate of \$0.32388 cents.

The city's tax rate is made up of two components. One covers maintenance and operations, while the other pays debt service. The debt service tax rate of \$0.14858 per \$100 assessed valuation is \$0.01965 or 11.68 percent lower than the 2014 debt service rate of \$0.16823. The tax rate needed to support the future years' payments is expected to remain stable as assessed values remain relatively stable. Additionally, the maintenance and operations tax rate will decrease \$0.01035, or 5.35 percent, to \$0.18321 per \$100 assessed valuation.

Comparison of Property Taxes: Tax Years 2015 vs. 2014

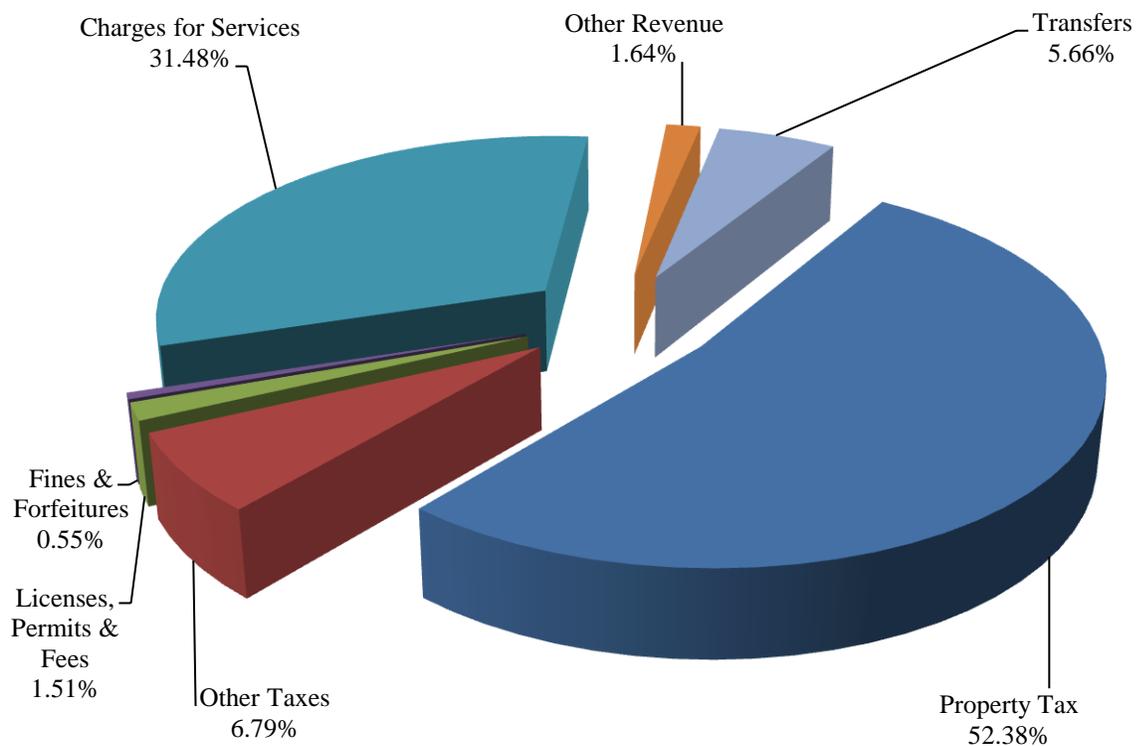
	FY 2016 / TY 2015		FY 2015 / TY 2014		Monthly Increase/ (Decrease)
	Levy Rate/ \$100	Monthly Cost / Typical Family	Levy Rate/ \$100	Monthly Cost / Typical Family	
Maintenance & Operations	\$0.18321	\$153.23	\$0.19356	\$144.86	\$8.36
Debt Service	\$0.14858	\$124.26	\$0.16823	\$125.91	(\$1.64)
	\$0.33179	\$277.49	\$0.36179	\$270.77	\$6.72

Average residence homestead taxable value \$1,003,607 \$898,108

Fees and Charges

Complying with the city's financial policy, staff continuously monitors, reviews, and adjusts all applicable fees and charges to assure equitable coverage of service costs. The impact of any fee increases other than the solid waste fee increase has not been considered in this budget document.

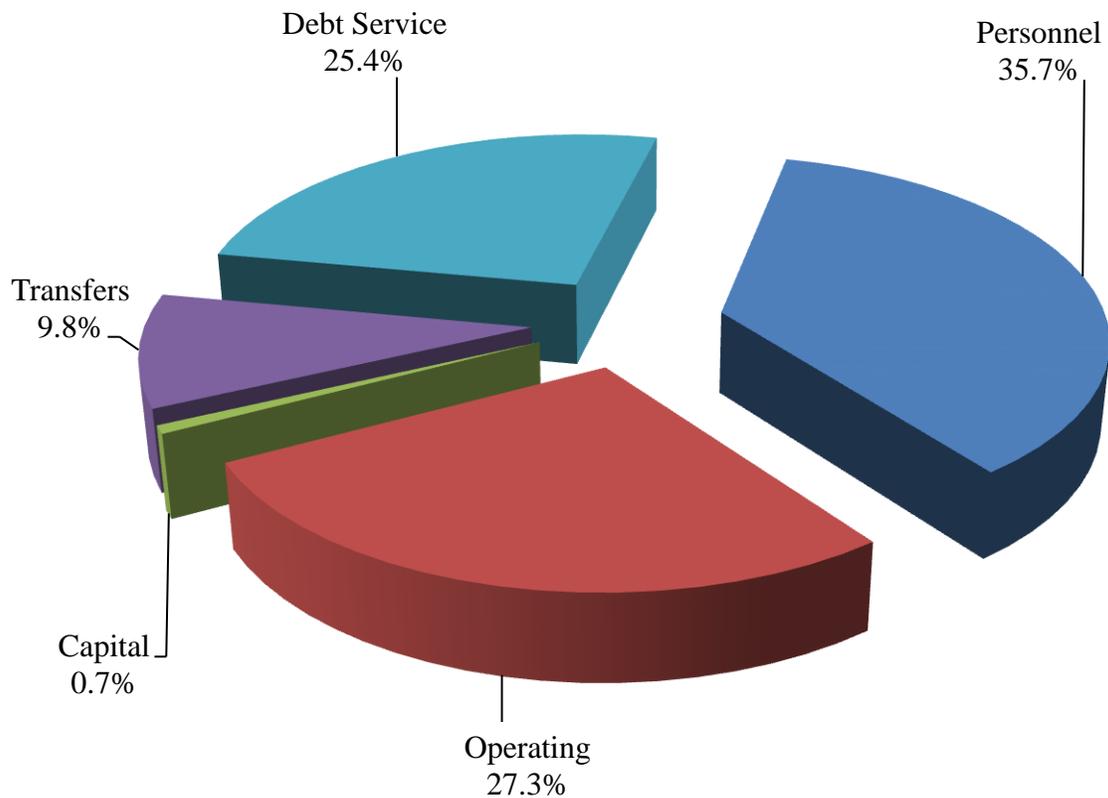
2016 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



EXPENDITURES

The 2016 budget proposes total expenditures of \$36.4 million for the city’s four major funds. It devotes \$13.2 million, or 35.7 percent, to personnel; \$10.1 million, or 27.3 percent, to operating expenditures; \$260,725, or 0.7 percent, to capital purchases; \$3.6 million, or 9.8 percent, to operating and capital transfers; and \$9.3 million, or 25.4 percent, to debt service on the city’s outstanding bonds. An additional \$398,000 is budgeted for expenditures in the Capital Improvements Funds.

2016 EXPENDITURES - GENERAL , DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



	2015 Estimated	2016 Budget	Change	% Change
Personnel	\$ 12,037,042	\$ 13,211,163	\$ 1,117,881	9.29%
Other Operating	8,571,205	9,994,335	1,479,370	17.26%
Total Operating	20,608,247	23,205,498	2,597,251	12.60%
Capital Outlay	204,825	260,725	55,900	27.29%
Transfers	3,335,400	3,598,500	263,100	7.89%
Debt Service	9,338,650	9,336,350	(2,300)	-0.02%
Total Expenditures	\$ 33,487,122	\$ 36,401,073	\$ 2,913,951	8.70%

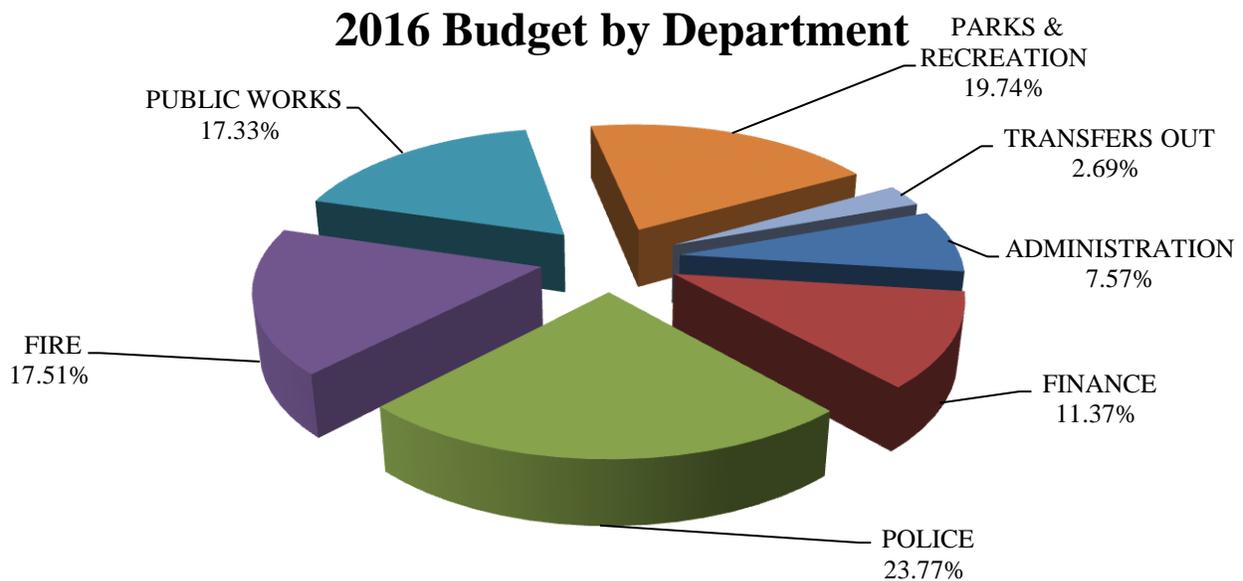
Operating Budgets

The city operating budgets consist of four funds: the general fund, the debt service fund, the water and sewer fund and the solid waste fund.

General Fund – The proposed general fund budget of \$18.56 million is about \$2.16 million, or 13.15%, above the 2015 budget. Increases are primarily attributable to personnel (\$775,143) and transfers out (\$1.37 million). Included in the 2016 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$500,000	Capital Reserve Fund	Provide cash basis funding for future capital projects to be determined. (\$420,700 increase)
\$336,000	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$4,000 increase)
\$1,323,600	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs (\$171,100 increase)
\$866,000	Equipment Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city (\$777,000 increase)

The net increase in personnel is attributable to the annualization of the 3% average salary increases and salary grade structure increase to align the city’s recruitment strategy to the 75th percentile that was approved in the 2015 budget. Additionally, this budget includes a 3% structure adjustment and salary increase as of January 1, 2016 to continue with the recruitment strategy, and a pay-for-performance salary increase, up to 3%, effective on anniversary dates.



Debt Service Fund – In 2016, the city will pay \$8,110,050 of debt service and fiscal agent fees, a decrease of \$6,950 or 0.09%, from 2015. Funding debt service payments requires an ad valorem tax rate of \$.14858 per \$100 of assessed value in tax year 2015, a decrease of 11.68% or \$0.01965 per \$100, and is due to the scheduled decreases in the existing tax supported debt as well as a the increase in property tax values in 2015.

Water and Sewer Fund – This fund’s total budget of \$7.86 million is \$434,490 or 4.19%, lower than the 2015 budget. The system Operations and Finance - Utility Billing divisions, are appropriated at \$6,635,860, including \$1,250,000 transferred to the General Fund to reimburse for costs it incurs on behalf of the W&S Fund and a \$955,000 transfer to the Water & Sewer Capital Projects Fund to cash fund necessary capital projects. The transfer to the Water & Sewer Capital Projects Fund is lower than the amount transferred in the 2015 budget. 2011 and 2012 were very dry years that resulted in above average water usage. We were able to transfer a larger amount of money to the capital reserve fund in the two years following these dry years to boost the city’s pay-as-you-go program for capital improvements. Additionally, the increased transfers enabled the city to fully fund the automated meter reading project without issuing debt. The reduction in the transfer started with the 2015 budget.

Water and sewer revenue debt service for 2016 is \$1,226,300 (principal, interest and fiscal agent fees) on outstanding revenue bonds. Portions of the 2001-A and 2001-B revenue bonds were refunded in September 2010, effectively lowering the annual debt service requirements for the Water and Sewer Fund. The debt service payment for the refunding bonds is included in the General Debt Service Fund; therefore, there is a transfer to the General Debt Service Fund to fund the water and sewer portion of the refunding debt. The city plans to refund the remaining revenue debt in January 2016, again issuing lower interest rate general debt. The resulting debt service requirement funding will be transferred to the General Debt Service Fund in the same manner as the prior revenue bonds’ refunding transaction.

Currently, there is no proposed increase in the water and wastewater rates charged to our customers. News of impending rate increases from the city of Houston will require additional rate increases to keep pace with increase for treated water. Future rate increases may be required to fund capital projects that were not considered part of the city’s previous infrastructure replacement program. This budget funds a water and wastewater rate study to help the city determine that the rates and the rate structure is appropriate for the water and sewer fund going forward.

Solid Waste Fund – The direct cost of collecting and disposing of solid waste is expected to be \$1,868,300, an increase of \$233,500 or 14.28%, over the prior year budget. The increase is primarily attributable to the reinstatement of the curbside collection of green waste for recycling which was stopped in 2006. Green waste recycling will divert an estimated 1,500 tons of material from the landfill. Additionally, this budget proposes a weekly curbside bulk waste collection replacing the two heavy trash days each year, providing a more convenient service to residents.

In 2014, the council approved the waiver of the fund reserve requirement with the intention of reinstating that reserve over the following budget years. During the 2015 budget workshop, council approved the permanent removal of the 10 percent reserve requirement stating that, in the event of a serious need, the general fund and capital reserves would serve as the reserve for the solid waste fund. The 2015 budget includes an increase in the solid waste collection fees by 30% to cover increased operating costs primarily associated with recycling. A portion of this fee increase, 10%, is for reinstating the green waste recycling program. Current market commodity pricing will require the City to pay for the disposal of recycled material for the first time in 10 years. Additionally, this budget funds the cost associated with reinstating the green waste recycling program.

Internal Service Funds

Internal service funds provide accounting and budgetary controls for expenditures common to all funds. West U has established four such internal service funds.

Employee Benefit Fund - The employee benefit fund provides a systematic approach to accumulating the funds needed for employee benefits. Each operating fund contributes to the fund on the basis of the projected cost of the benefits. Charges in the amount of \$2.2 million are expected from operating funds, plus \$381,500 from employee/retiree contributions and other miscellaneous earnings. Expenditures for benefits are expected to be \$2.6 million, a 3.09 percent increase from the amount budgeted in 2015. This net increase is due primarily to a slight increase in medical premiums for 2016.

Vehicle Replacement Fund - The Vehicle Replacement Fund (VRF) allocates charges to the major operating funds based on an estimated depreciation and replacement cost of existing vehicles in those funds. The allocation is used to purchase vehicles routinely used to provide City services. In 2016, expenditures are expected to be \$164,000 which is the replacement of two patrol vehicles, a pressure washer trailer, a sedan and a ½ ton work truck. This year the city will reduce the fleet by one vehicle. The sedan will replace two existing sedans.

Technology Management Fund – Since 2007, the management of the city’s funding of critical technology is financed through the technology management fund. In 2016, managing, supporting and replacing computers, networks, and communication equipment are expected to cost \$1,509,000. This is approximately a \$205,850, or 15.8 percent, increase from the prior year budget, primarily attributable to the addition of new software applications in 2015 (i.e., AMR (\$41k), Cartegraph (\$15k), NeoGov (\$6k), etc.), significantly higher radio subscription fees (\$30k), the addition of new voice trunks for the replacement phone system (\$21k), and additional funding for technology projects that may arise during the fiscal year.

As with all of the internal service funds, the technology management fund is financed by charges to operating funds.

Equipment Replacement Fund – The equipment replacement fund (ERF) was seeded in 2012 with additional funds transferred from excess general fund reserves in 2013. Also, funds from the EnerNOC, Inc. Demand Response Sales and Services Agreement are deposited into the ERF. The ERF is used to finance the purchase of equipment routinely used in providing the City’s services. The ERF operates in the same manner as the Vehicle Replacement Fund (VRF) in that each City Department makes contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF purchases equipment when a combination of age and repair cost indicates that the equipment has reached the end of its service life. The 2016 budget transfers \$866,000 to the ERF for the future equipment purchases. Purchases for 2016 include the following:

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
LifePack 12 cardiac monitor - Engine 1	Fire	2016	\$ 42,000
Controller - Traffic Signal @ various locations	Traffic	2016	12,500
Signal Indication/Illumination @ various locations	Traffic	2016	49,200
Precor 833 EFX - Elliptical (fixed arms)	PARD - Rec Ctr	2016	9,700
15" LCD TV (2)	PARD - Rec Ctr	2016	2,300
2016 Replacement Cost:			115,700

Employee Staffing

This budget maintains the current staffing levels of 123 full-time equivalent (FTE). The 2016 budget removes funding for the management analyst previously budgeted in the water and sewer fund and adds a Driver/Equipment Operator in the Solid Waste Fund for the green waste recycling program. We constantly strive to make our services more effective and efficient, whether through using new technology, or by reclassifying or reassigning existing employees. The following chart demonstrates that we have remained relatively stable in the number of employees over the past decade. As a routine practice, we will continue to evaluate the allocation of personnel to determine and achieve the most efficient and effective use of the community’s resources.

Full-Time Equivalent (FTE) Position Summary											
DEPARTMENT	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
GENERAL FUND											
Administration	4	4	4	5	5	5	5	5	5	6	6
Finance	8	8	8	7	7	6	6	6	5	5	5
Police	32	32	32	32	32	33	35	35	35	35	35
Fire	25	24	24	24	24	23	23	23	23	23	23
Public Works	21	20	19	19	21	20	20	20	19	18	18
Parks & Recreation	8	10	10	10	11	11	11	11	11	12	12
TECHNOLOGY MANAGEMENT FUND											
Administration	-	2	3	3	3	3	3	3	3	4	4
WATER & SEWER FUND											
Finance	-	-	-	-	-	2	2	2	2	2	2
Operations	14	14	12	12	12	12	12	12	12	12	11
SOLID WASTE FUND											
Operations	7	7	7	7	7	8	8	8	6	6	7
Total City FTE's	119	121	119	119	122	123	125	125	121	123	123

Wages and Benefits

This budget includes an update to the compensation plan and was presented to the city council at a special council budget workshop held October 3, 2015. The Texas Municipal Retirement System (TMRS) funding rate is budgeted at 13.01 percent for 2016, which is slightly up from 12.09 percent in 2015. The actuarially determined contribution rate is based on the city's plan provisions in effect as of April 1, 2015 and the actuarial assumptions and methods adopted by the TMRS Board.

At the October 13, 2014 council meeting, council adopted the Personnel Policies and Employee Handbook, 2015 Edition. This handbook states that the city council shall establish the pay plan annually during the budget process, which includes compensation and salary structure recommendations made by the city manager or his designee. The city has generally adopted a strategy of achieving and maintaining a market-competitive position using established benchmarks. The range mid-point shall be approximately 100% of the 75th percentile as the designated market average for all employees' pay structures.

The 2016 budget continues this compensation plan with a three percent structure and salary adjustment on January 1 for most full time positions. Additionally, all employees could receive a merit adjustment of up to three percent on their anniversary date of their current position.

One of the functions of the budget process is to consider the competing priorities for limited revenue resources. It may be determined that the city's current financial status cannot support the total cost of a market adjustment. Conversely, in a positive financial condition, the city may consider increasing the percentages allotted. Clearly, the financial status will affect both structure adjustments and individual salaries during any future fiscal years.

Capital Projects

Capital Project Funds are used to account for the purchase or construction of equipment, property and buildings, typically with costs exceeding \$25,000, relatively long operational lives, or considered one-time expenditures. West U has four active Capital Project funds. The most significant of these is as follows:

Water and Sewer Capital Reserve Fund: The projects in the 2015 budget are the continuation of the projects started, but not completed in 2014 and an additional appropriation of \$1.225 million for ground storage tank rehabilitation (\$450,000), water well rehabilitation (\$325,000), belt filter press replacement (\$425,000) and metal fence replacement at the Public Works maintenance yard (\$25,000). The continuation of the automated meter reading project (\$1,980,000) and the addition of the lift station 1 – 7 renovations (\$255,000) round out the estimated total expenditures for 2015.

Projects planned for 2016 include the number 9 water well rehabilitation (\$225,000), replacement of the second belt press filter (\$300,000), lift station 8 – 12 renovations (\$275,000), Milton pump station climate control (\$15,000), public works yard fence replacement (\$30,000) and replacement of the public works operations air handler (\$4,000) make up the \$849,000 budget.

Other comprehensive projects will be reviewed, analyzed and prioritized at least annually. The projects may be further allocated into small sub-projects, some of which are expected to be completed in-house for greater economy and efficiency.

ECONOMIC CONDITION AND OUTLOOK

West U continues to enjoy an enviably stable outlook, with property values projected to be \$5.46 billion, up approximately 88 percent in the last ten years. Among reasons for this strength is West U's convenient location to the Texas Medical Center, downtown Houston, the Rice Village and Rice University, as well as the Galleria area.

The city continues to benefit from a relatively low crime rate, a great parks system, new roadways, improved water, storm, and sewer lines and extensive programs and benefits for seniors. All of these factors have put West U at the top of the list of desirable places in America to live, to raise a family and to retire.

These factors, plus consistent and conservative financial management led Standard and Poor's to grant the city a AAA credit ratings on a year-to-year basis. This extremely good credit rating will help the city in these very uncertain financial times.

SUMMARY

This budget is sound and builds upon the carefully established financial policies of the city. This budget is the policy statement for the city and was created from these perspectives:

The city is a service organization. The most important asset of any service organization is its trained, motivated and properly led employees.

This budget recognizes the need to recruit, train, and retain a workforce capable of delivering services at the quality and level West U citizens expect. The 2016 budget includes funding for the 2015 updates to the compensation plan, including revising the salary grade structure to align the city's recruitment and retention strategy to 75th percentile. The 2016 budget continues this compensation plan with a 3 percent structure and salary adjustment on January 1 for most full time positions as well as an average 3 percent merit adjustment for all employees on their anniversary date of their current position.

The city's current services to citizens are to be given priority. Increases or decreases in service levels should be clearly, prominently and separately communicated.

This budget uses zero-based budgeting for all appropriations. Zero-based budgeting starts from a "zero base" and every activity or service within a department was analyzed for its needs and costs. The departmental budgets were then built around what is needed for the upcoming fiscal year.

All fee schedules, user charges, and charges for utility services must be reviewed and adjusted to ensure that rates are both equitable and sufficient to cover the cost of the provided service as deemed appropriate by the City Council.

The city's fee schedule was reviewed in 2014. From that review, various fees were recommended for increase as well as some housekeeping of the fee schedule. The 2016 budget recommends an increase to the monthly solid waste collection fee in the amounts of \$3.68 for the Over-65 and Disabled rate classes and \$7.24 for the Regular rate class. The impact of this fee increase has been included in this budget and will be effective with the first utility bill after January 1, 2016. The fee schedule will be reviewed again in the upcoming months for any necessary increases.

The city will avoid budget and accounting procedures that balance the current Budget at the expense of future Budgets.

This means avoiding postponement of necessary operating expenditures, using short-term debt to finance operating expenditures (personnel, supplies, operating charges), or accruing future years' revenues. The 2016 Budget meets this key standard.

The city will follow long-range plans for capital improvements. A long-range plan for capital improvements must be prepared and updated each year. This plan may include initially unfunded projects that carry out the city's long-term goals, but after the first year, all projects would require approval of funding.

The city continues the pay-as-you-go improvements to the water and sewer infrastructure. The city's infrastructure is reviewed and prioritized at least annually to be prepared for when funding is available or in an emergency, should conditions change, requiring a more immediate action. This includes addressing areas which were not previously addressed in the prior Infrastructure plan (Priority Areas 1, 2, & 3) including but not limited to: a portion of Rice Blvd., Wakeforest, Westpoint, Cason, Fairhaven, Academy, Case, Riley and Buffalo Speedway.

The city will maintain reserves adequate to ensure that resources are available annually for the replacement of service vehicles and equipment.

The city's vehicle and equipment replacement funds reserves are sufficient to replace necessary vehicles and equipment on an annual basis.

The city will maintain financial reserves adequate to protect the community against unforeseen events. General fund reserves will be maintained at 20 percent of the estimated revenue for the current Annual Budget: 10 percent for unforeseen events and 10 percent for unexpected revenue shortfalls. All other operating fund reserves, excluding the Solid Waste fund, will be maintained at 10 percent of the estimated revenue for the current budget.

Based upon this policy and the limitations for increasing the tax rate, this Budget recommends transferring \$500,000 of excess funds from the General Fund to the Capital Reserve Fund. The operating reserves for the General Fund and Water & Sewer Fund are at the target established by this policy. At the September 26, 2013 council meeting, council resolved to eliminate the specific reserve requirement for the Solid Waste Fund to be incorporated into the General Fund reserve requirement. This 2015 budget permanently removed that reserve.

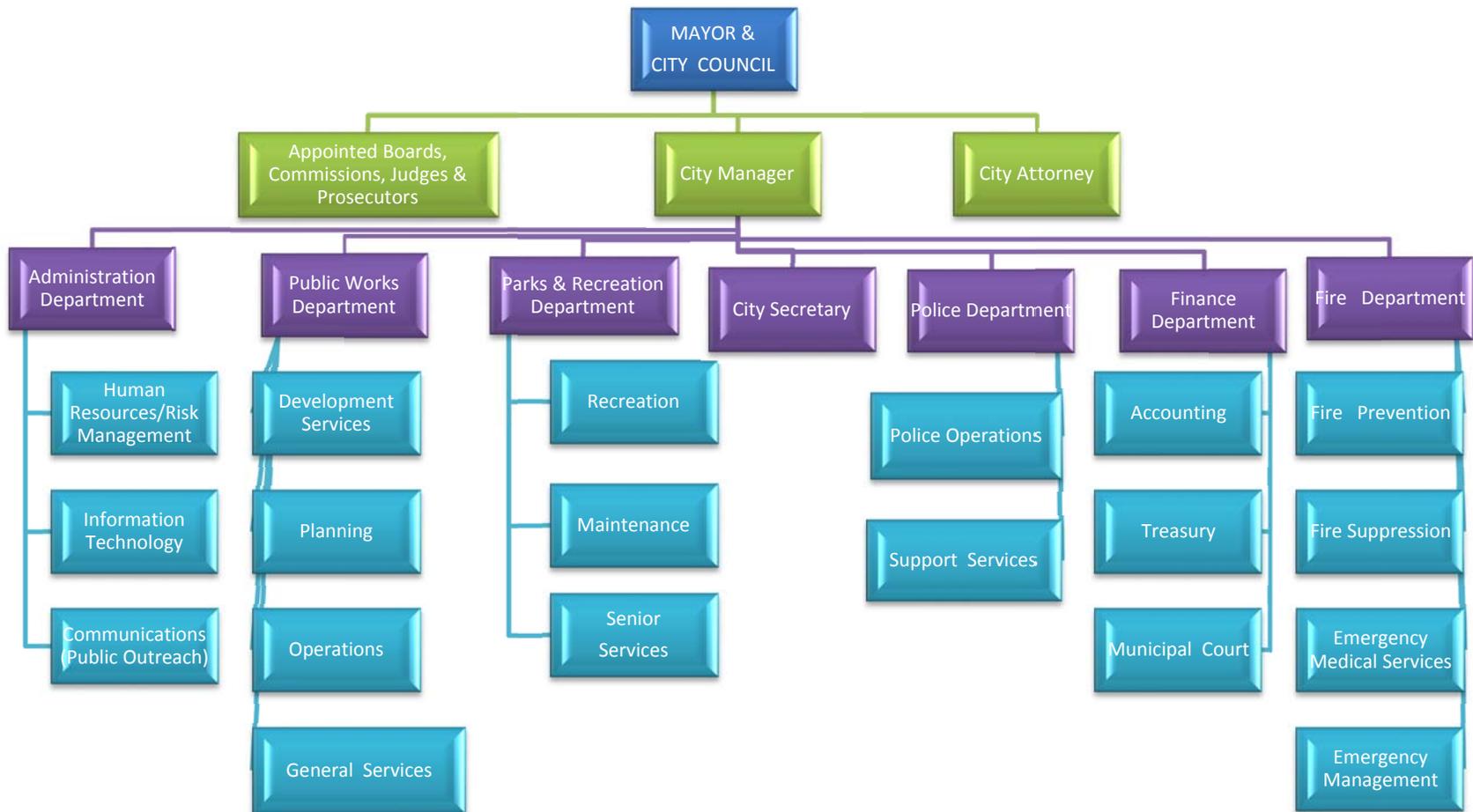
I commend the city staff for their many hours of diligence, dedication, and work in preparing this document. I further appreciate the determination and effort of the city council in providing direction and parameters essential to this budgeting process. Through this collaborative effort, we are able to assure and maintain the quality of life that the citizens of West University Place have come to expect and enjoy.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'M. Christopher Peifer', is enclosed within a large, hand-drawn oval. The signature is somewhat stylized and overlaps the oval's boundary.

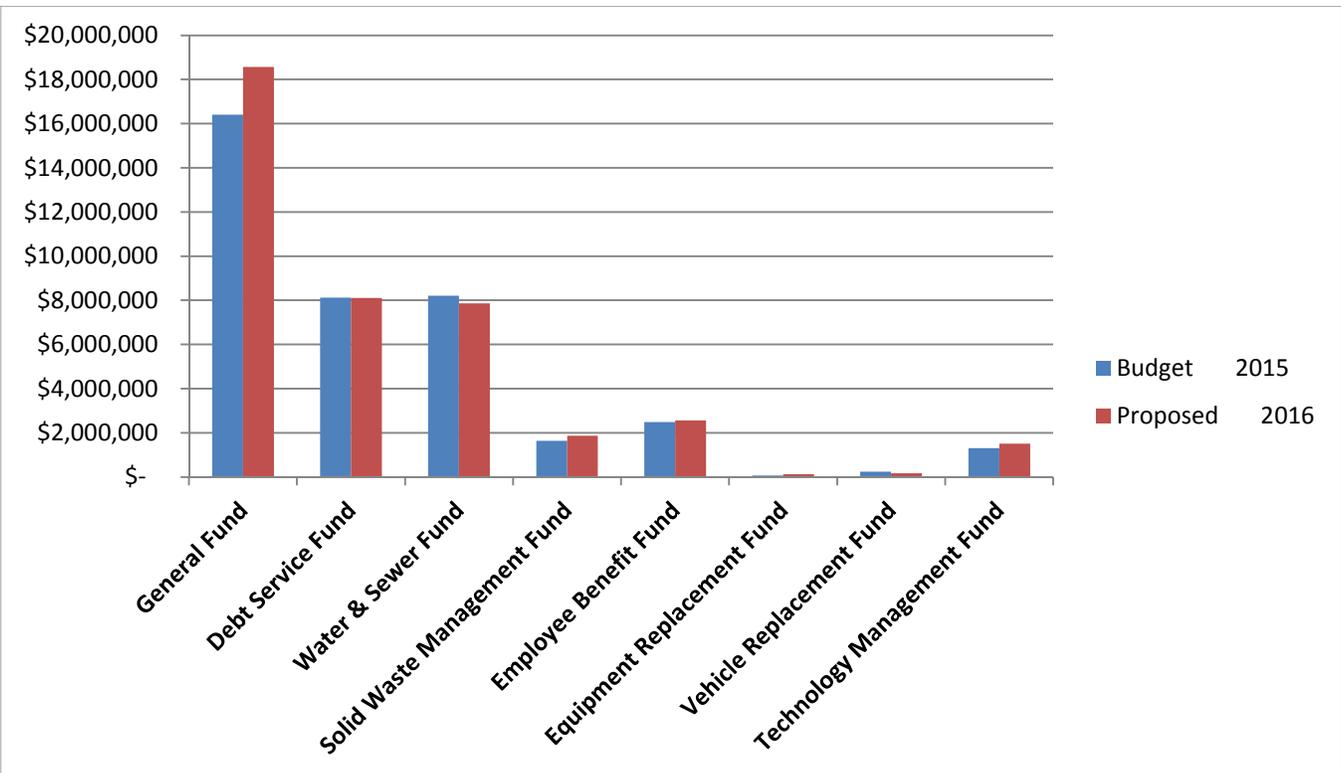
M. Christopher Peifer
Interim City Manager

The City of West University Place, Texas



CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
Comparison of 2015 Budget to 2016 Proposed

	Budget 2015	Proposed 2016	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
General Fund	\$ 16,403,280	\$ 18,560,563	\$ 2,157,283	13.15%
Debt Service Fund	8,117,000	8,110,050	(6,950)	-0.09%
Total	24,520,280	26,670,613	2,150,333	8.77%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	8,205,650	7,862,160	(343,490)	-4.19%
Solid Waste Management Fund	1,634,800	1,868,300	233,500	14.28%
Total	9,840,450	9,730,460	(109,990)	-1.12%
<u>Internal Service Fund Types:</u>				
Employee Benefit Fund	2,480,600	2,557,300	76,700	3.09%
Equipment Replacement Fund	70,000	115,700	45,700	0.00%
Vehicle Replacement Fund	235,000	164,000	(71,000)	-30.21%
Technology Management Fund	1,303,150	1,509,000	205,850	15.80%
Total	4,088,750	4,346,000	257,250	6.29%
TOTAL ALL FUND TYPES	\$ 38,449,480	\$ 40,747,073	\$ 2,297,593	5.98%



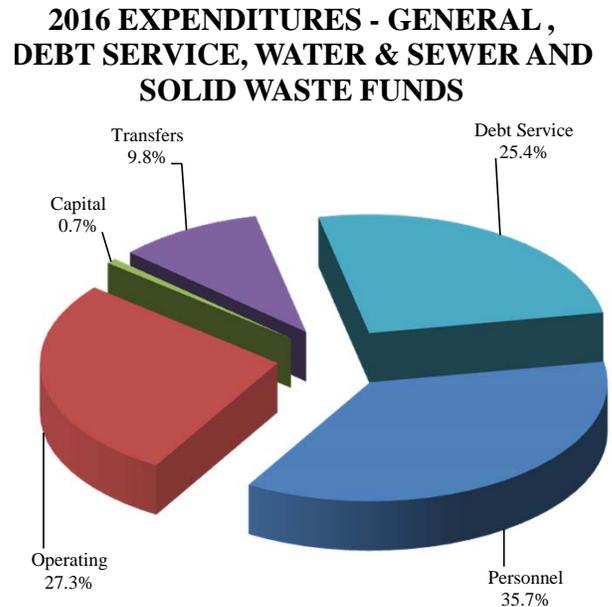
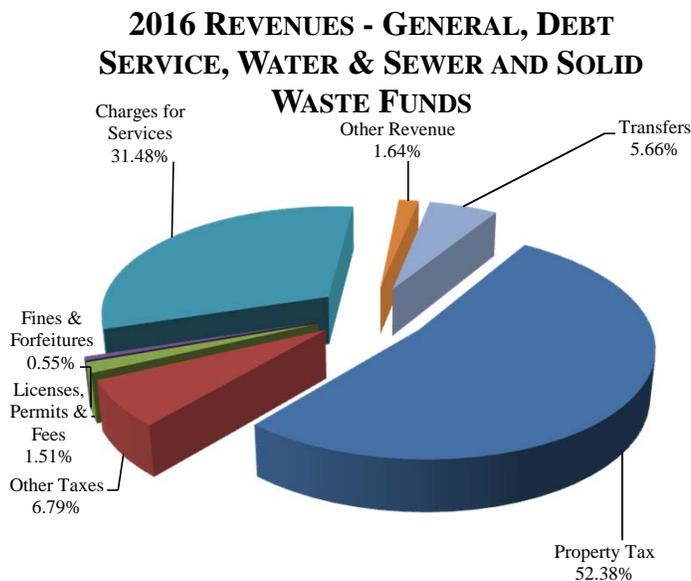
**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2016 BUDGET AT A GLANCE**

	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
Revenues					
Property Tax	\$ 9,953,080	\$ 8,044,500	\$ -	\$ -	\$ 17,997,580
Other Taxes	2,332,200	-	-	-	2,332,200
Licenses, Permits & Fees	519,770	-	-	-	519,770
Fines & Forfeitures	187,300	-	-	-	187,300
Charges for Services	2,145,750	-	6,834,500	1,836,100	10,816,350
Other Revenue	420,556	27,500	116,100	-	564,156
Transfers	1,560,000	383,950	-	-	1,943,950
Total Revenues	\$ 17,118,656	\$ 8,455,950	\$ 6,950,600	\$ 1,836,100	\$ 34,361,306

Expenditures					
Personnel	\$ 11,576,083	\$ -	\$ 1,123,940	\$ 511,140	\$ 13,211,163
Operating	6,081,255	-	3,122,920	790,160	9,994,335
Capital	67,225	-	184,000	9,500	260,725
Transfers	836,000	-	2,205,000	557,500	3,598,500
Debt Service	-	8,110,050	1,226,300	-	9,336,350
Total Expenditures	\$ 18,560,563	\$ 8,110,050	\$ 7,862,160	\$ 1,868,300	\$ 36,401,073

Capital Improvement Funds

Capital Project Fund	\$ -
Transportation/Drainage Project Fund	74,000
Water & Sewer Capital Reserve Fund	324,000
	<u>\$ 398,000</u>



**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2015 ESTIMATED AT A GLANCE**

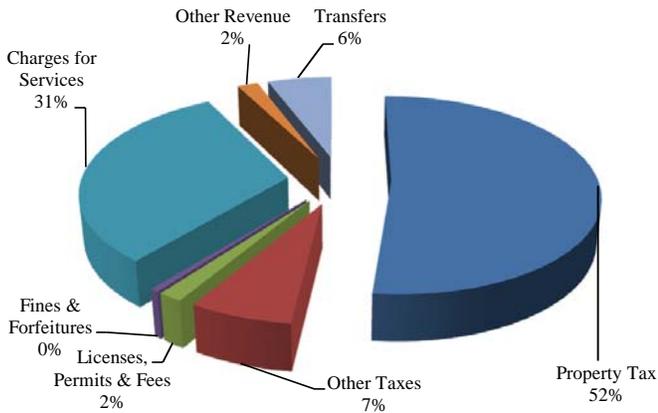
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
Revenues					
Property Tax	\$ 9,318,000	\$ 8,035,400	\$ -	\$ -	\$ 17,353,400
Other Taxes	2,294,700	-	-	-	2,294,700
Licenses, Permits & Fees	552,570	-	-	-	552,570
Fines & Forfeitures	197,400	-	-	-	197,400
Charges for Services	2,314,270	-	6,809,200	1,402,000	10,525,470
Other Revenue	423,426	31,500	156,100	13,600	624,626
Transfers	1,560,000	383,800	-	-	1,943,800
Total Revenues	\$ 16,660,366	\$ 8,450,700	\$ 6,965,300	\$ 1,415,600	\$ 33,491,966

Expenditures					
Personnel	\$ 10,490,442	\$ -	\$ 1,132,100	\$ 414,500	\$ 12,037,042
Operating	5,034,545	-	2,924,560	612,100	8,571,205
Capital	63,625	-	134,200	7,000	204,825
Transfers	336,000	-	2,450,000	549,400	3,335,400
Debt Service	-	8,114,000	1,224,650	-	9,338,650
Total Expenditures	\$ 15,924,612	\$ 8,114,000	\$ 7,865,510	\$ 1,583,000	\$ 33,487,122

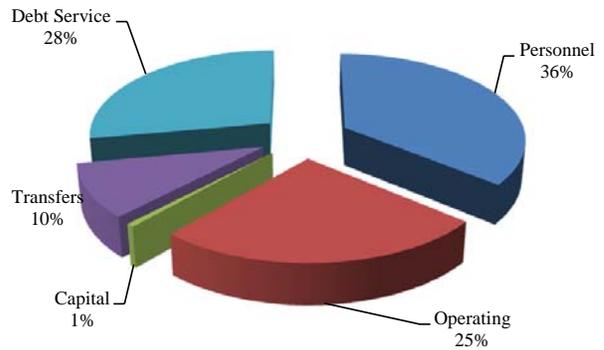
Capital Improvements

Capital Project Fund	\$ 249,957
Capital Reserve Fund	22,860
Transportation Improvement Fund	261,100
Water & Sewer Capital Reserve Fund	3,235,000
	<u>\$ 3,768,917</u>

2015 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



2015 Expenditures - General, Debt Service, Water & Sewer and Solid Waste Funds



**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON - PERSONNEL COSTS
2016 BUDGET AT A GLANCE**

	General Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
REGULAR WAGES	\$ 7,095,083	\$ 699,540	\$ 326,940	\$ 351,100	\$ 8,472,663
PART-TIME WAGES	448,600	-	-	-	448,600
ON CALL	26,800	13,800	-	5,500	46,100
OVERTIME	551,800	80,000	23,900	7,500	663,200
LONGEVITY	52,500	7,700	3,900	1,700	65,800
TOTAL COMPENSATION	<u>\$ 8,174,783</u>	<u>\$ 801,040</u>	<u>\$ 354,740</u>	<u>\$ 365,800</u>	<u>\$ 9,696,363</u>
HEALTH & DENTAL	1,114,800	139,500	65,400	51,500	1,371,200
TMRS	928,100	95,300	43,200	44,500	1,111,100
FICA	618,100	59,900	27,100	27,200	732,300
WORKERS COMPENSATION	93,450	11,600	15,200	1,600	121,850
ALLOWANCES	81,300	6,200	-	13,000	100,500
RETIREE BENEFITS	209,000	-	-	-	209,000
OTHER BENEFITS	334,050	8,700	4,300	2,700	349,750
EMPLOYEE RELATIONS	22,500	1,700	1,200	-	25,400
TOTAL BENEFITS	<u>\$ 3,401,300</u>	<u>\$ 322,900</u>	<u>\$ 156,400</u>	<u>\$ 140,500</u>	<u>\$ 4,021,100</u>
	<u>\$ 11,576,083</u>	<u>\$ 1,123,940</u>	<u>\$ 511,140</u>	<u>\$ 506,300</u>	<u>\$ 13,717,463</u>

**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2015 ESTIMATE AT A GLANCE**

	General Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
REGULAR WAGES	6,498,900	706,800	260,300	296,600	7,762,600
PART-TIME WAGES	403,600	1,000	-	-	404,600
ON CALL	21,500	13,800	-	5,100	40,400
OVERTIME	545,790	91,900	25,300	5,000	667,990
LONGEVITY	47,400	8,100	3,600	1,600	60,700
TOTAL COMPENSATION	<u>7,517,190</u>	<u>821,600</u>	<u>289,200</u>	<u>308,300</u>	<u>8,936,290</u>
HEALTH & DENTAL	897,000	138,300	54,400	36,900	1,126,600
TMRS	835,200	84,100	33,600	38,400	991,300
FICA	541,900	61,000	20,500	23,500	646,900
WORKERS COMPENSATION	73,500	10,900	11,600	1,200	97,200
ALLOWANCES	76,852	6,200	-	11,600	94,652
RETIREE BENEFITS	190,000	-	-	-	190,000
OTHER BENEFITS	337,700	8,800	4,200	2,000	352,700
EMPLOYEE RELATIONS	21,100	1,200	1,000	-	23,300
TOTAL BENEFITS	<u>2,973,252</u>	<u>310,500</u>	<u>125,300</u>	<u>113,600</u>	<u>3,522,652</u>
	<u>10,490,442</u>	<u>1,132,100</u>	<u>414,500</u>	<u>421,900</u>	<u>12,458,942</u>

CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
Combined Summary of Revenues, Expenditures and Fund Balance/Retained Earnings

	Beginning Balance (Estimated)	Sources				Total	Expenditures and Transfers Out	Ending Balance
		Taxes	Licenses, Permits, Fees & Charges for Services	Other				
General Fund	\$ 6,443,898	\$ 12,285,280	\$ 519,770	\$ 4,313,606	\$ 17,118,656	\$ 18,560,563	\$ 5,001,991	
Debt Service Fund	503,737	8,044,500	-	411,450	8,455,950	8,110,050	849,637	
Water and Sewer Fund	1,606,891	-	6,834,500	116,100	6,950,600	7,862,160	695,331	
Solid Waste Fund	41,643	-	1,836,100	-	1,836,100	1,868,300	9,443	
Capital Project Fund	62,049	-	-	-	-	-	62,049	
Capital Reserve Fund	337,909	-	-	500,000	500,000	-	837,909	
Transportation Improvement Fund	667,148	-	-	500,000	500,000	74,000	1,093,148	
Water and Sewer Capital Reserve	734,790	-	-	955,000	955,000	324,000	1,365,790	
Employee Benefit Fund	557,391	-	-	2,558,300	2,558,300	2,557,300	558,391	
Vehicle Replacement Fund	2,429,030	-	-	606,000	606,000	164,000	2,871,030	
Technology Management Fund	(8,348)	-	-	1,517,600	1,517,600	1,509,000	252	
Equipment Replacement Fund	290,781	-	-	866,000	866,000	115,700	1,041,081	
Parks Fund	20,440	-	-	5,000	5,000	7,000	18,440	
Court Technology Fund	2,307	-	-	6,000	6,000	8,000	307	
Tree Replacement Fund	152,180	-	-	25,000	25,000	35,000	142,180	
Court Security Fund	32,159	-	-	4,500	4,500	15,000	21,659	
Metro Grant Fund	146,798	-	-	500,300	500,300	500,000	147,098	
Police Forfeited Property Fund	4,963	-	-	20	20	4,000	983	
Police Training Fund	16,653	-	-	2,050	2,050	3,000	15,703	
Fire Training Fund	92	-	-	-	-	-	92	
Good Neighbor Fund	2,601	-	-	-	-	2,500	101	
Total All Funds	\$ 14,045,113	\$ 20,329,780	\$ 9,190,370	\$ 12,886,926	\$ 42,407,076	\$ 41,719,573	\$ 14,732,615	

The General Fund finances nearly all of the City's services. Issues such as the *ad valorem* tax rate, fees, objectives, levels of service, the number of employees, salaries and benefits are all determined during the preparation of the General Fund's budget. The General Fund is the principal source of funds for all six of the City's departments: Police, Fire, Public Works, Parks and Recreation, Finance, and Administration.

Revenue Projections for 2015 The 2015 Budget projected a revenue total of \$15.96 million to finance the General Fund's services. Based on collections and data available August 31, 2015, revenues appear likely to reach \$16.66 million, 4.37% or \$697,976 above the 2015 Budget projections. This is due to taxes (\$166,600), permits, licenses and fees (\$67,000), charges for services (\$296,250), fines and forfeitures (\$5,100), investment earnings (\$46,770) and other revenue (\$116,256) higher than anticipated during the 2015 budget preparation. Overall, General Fund revenue expectations will be above the budgeted revenue for 2015.

Expenditures Estimated for 2015 The original 2015 Budget appropriated \$16.40 million, including transfers out. Based on expenditures through August 31, 2015 and department estimates to complete the year, the total actual expenditures will be below the appropriated amount by \$478,668, or 2.92%. This is primarily due to personnel vacancies throughout 2015.

Financial Position in 2015 - The City of West University Place's General Fund is projected to close 2015 in sound fiscal condition. The 2015 estimated ending fund balance available for appropriations in 2016 is \$6.03 million. This amount represents 32.51% of the proposed 2016 expenditures.

The City's financial policies require that General Fund reserves be maintained at 20% of the revenue budget for the coming year. The primary purpose of this reserve of fund balance is to buffer the impact of unforeseen events and to provide a cushion against revenue shortfalls.

The General Fund's unassigned and unrestricted reserves likely will close 2015 exceeding that target by approximately \$2.7 million. This will be used to fund the 2016 budget with any unused excess transferred to the Capital Reserve Fund according to financial policies. For 2016, that amount is \$500,000.

Projected 2016 Revenues. The City's General Fund revenues for fiscal 2016 are forecast to increase 2.8% over 2015's estimated revenues. Total 2016 revenues are expected to be approximately \$17.12 million.

Revenues from *ad valorem* property taxes (current tax, delinquent tax and penalty and interest) will increase by \$635,080, a 6.8% increase. The *ad valorem* tax rate dedicated to maintenance and operations is proposed to decrease 5.35% to \$0.18321 per \$100 of assessed value. Taxable value in West University Place is estimated to increase \$645 million or 13.40% to \$5.46 billion. Values from new construction added to the increase by \$80.9 million and the value increases of \$187.3 million on existing property make up the balance of the total increase. An additional estimate of \$377.0 million not yet certified by the appraisal district is expected to be added to the appraisal roll at a later date.

Revenue generated by the City's one-cent sales tax is budgeted at \$1.15 million. In late 2012 and early 2013, West U was notified by the Texas Comptroller of Public Accounts of two taxpayers that had erroneously reported local tax for a business location that is actually in another taxing jurisdiction. The City entered into a 48 month repayment agreement with the Comptroller's office beginning April 2013. The expected last payment will be May 2016. The 2016 sales tax projections reflect the end of this repayment agreement.

Franchise taxes are expected to provide approximately 6.8% of the City’s General Fund revenues, forecasted at \$1,165,700. Franchise fees are received for electricity, telephone, natural gas and cable service provided to the citizens of West University Place.

Revenue sources budgeted under the Charges for Services category includes ambulance service billing, alarm monitoring billing and other service related fees. Revenues from alarm monitoring are expected to remain relatively consistent with the 2015 estimates. In 2013, the alarm monitoring monthly fee was increased from \$25 to \$35. This increase brought the City’s fee in line with the going market rate for alarm monitoring service. The service provides direct connection to the City’s emergency dispatch, a key advantage over the private sector alarm monitoring services. Additionally, the number of residents choosing the service has increased almost 8% since 2011, from 1,531 to 1,647 customers in 2015.

The 2016 budget projects transfers from the Water and Sewer Utility Enterprise Fund (\$1,250,000) and the Solid Waste Collection Fund (\$310,000). These payments, consistent compared to the prior year, are indirect cost allocations for expenditures that support these funds, but are not directly attributable to those funds. These expenditures include administration, finance and accounting, human resources, legal services, police, fire, and public works (excluding planning and development services). The allocation was calculated based on the applicable number of full time positions in each of the funds.

Expenditures in 2016. The 2016 Budget appropriates \$18.6 million, up \$2.16 million, or 13.2% from the 2015 General Fund’s \$16.4 budget. Increases are primarily attributable to personnel (\$775,143) and transfers out (\$1.37 million). Included in the 2016 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$500,000	Capital Reserve Fund	Provide cash basis funding for future capital projects to be determined. (\$420,700 increase)
\$336,000	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$4,000 increase)
\$1,323,600	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs (\$171,100 increase)
\$866,000	Equipment Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city (\$777,000 increase)

Personnel costs - Personnel costs, including benefits, will amount to \$11.58 million, or 62.37% of expenditure budget, and a 7.18% increase compared to the corresponding 2015 budget. The City’s portion of health and dental care benefit costs are projected to total \$1.15 million, a 3.91% increase as compared to the 2015 budget. Required contributions to the Texas Municipal Retirement System are budgeted at \$928,100, up 20.36%. The increase is due to the increase in wages as well as an increase in the budgeted contribution rate, from 10.34% to 13.01% of payroll. The actuarially determined contribution rate is based on the city’s plan provisions in effect as of April 1, 2015 and the actuarial assumptions and methods adopted by the TMRS Board. Since 2007, the TMRS board has adopted a series of actuarial and investment changes to ensure that TMRS continues to be well funded and members’ benefits remain secure and sustainable over the generations of workers. The most recent changes were to the post-retirement mortality assumptions, the entry age normal

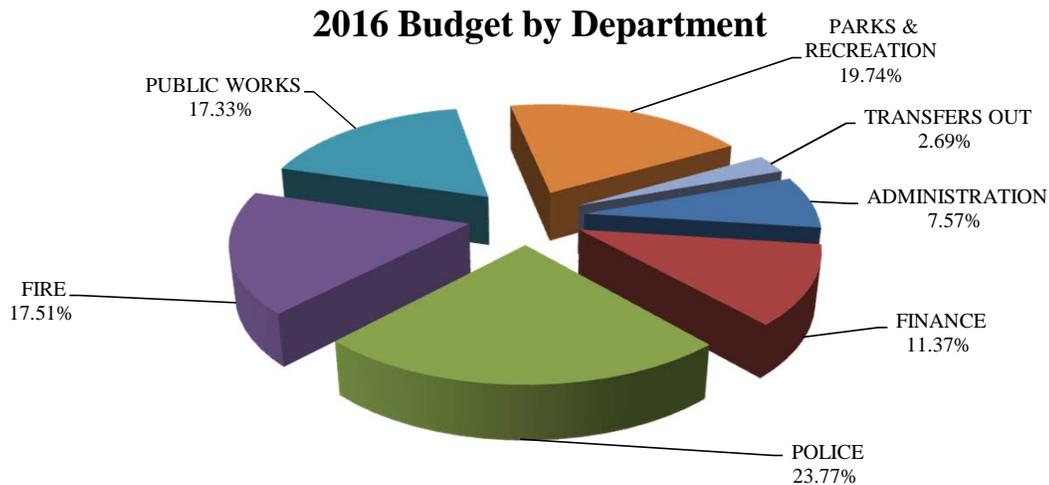
actuarial cost method and the amortization policy. Cities were given the option of a Phase-in Rate or a Full Rate contribution, recommending the Full Rate contribution so has not to more adversely affect the city's unfunded actuarial accrued liability and subsequent years' contribution rates. This budget includes TMRS funding at the full contribution rate.

The 2016 budget for employee regular wages is \$7.1 million, up 7.48% over 2015 budget. The budget includes the annualization of the 3% average salary increases and salary grade structure increase to align the city's recruitment strategy to the 75th percentile that was approved in the 2015 budget. Additionally, this budget includes a 3% structure adjustment and salary increase as of January 1, 2016 to continue with the recruitment strategy, and a pay-for-performance salary increase, up to 3%, effective on anniversary dates.

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT**

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
AD VALOREM TAXES	\$ 8,074,151	\$ 8,600,509	\$ 9,279,300	\$ 9,318,000	\$ 9,953,080
SALES TAXES	957,658	1,051,890	1,000,000	1,112,000	1,150,000
FRANCHISE TAXES	1,138,333	1,214,227	1,155,300	1,167,000	1,165,700
OTHER TAXES	11,546	15,713	11,500	15,700	16,500
TOTAL TAXES	10,181,688	10,882,338	11,446,100	11,612,700	12,285,280
PERMITS, LICENSES AND FEES	752,098	666,887	485,570	552,570	519,770
CHARGES FOR SERVICES	2,259,167	2,448,489	2,018,020	2,314,270	2,145,750
FINES AND FORFEITURES	200,248	176,117	192,300	197,400	187,300
INVESTMENT EARNINGS	20,102	43,663	20,000	66,770	66,800
OTHER REVENUE	238,265	271,936	240,400	356,656	353,756
TRANSFERS IN	1,560,000	1,560,000	1,560,000	1,560,000	1,560,000
TOTAL REVENUES	15,211,569	16,049,430	15,962,390	16,660,366	17,118,656
EXPENDITURES BY DEPARTMENT:					
ADMINISTRATION	1,153,165	1,172,416	1,378,740	1,605,240	1,405,564
FINANCE	1,365,973	1,914,563	1,986,800	1,949,225	2,110,844
POLICE	3,634,120	3,476,354	4,090,750	3,753,550	4,412,421
FIRE	2,941,713	2,796,086	3,019,200	3,016,400	3,250,633
PUBLIC WORKS	2,671,798	2,277,843	2,700,400	2,527,072	3,216,701
PARKS & RECREATION	2,768,959	2,775,782	3,148,090	2,993,825	3,664,400
TRANSFERS OUT	285,000	423,004	79,300	79,300	500,000
TOTAL EXPENDITURES	14,820,728	14,836,048	16,403,280	15,924,612	18,560,563
NET REVENUES (EXPENDITURES)	390,841	1,213,382	(440,890)	735,754	(1,441,907)
BEGINNING FUND BALANCE	4,103,921	4,494,762	4,064,499	5,708,144	6,443,898
ENDING FUND BALANCE	4,494,762	5,708,144	3,623,609	6,443,898	5,001,991
ASSIGNED*	210,000	210,000	210,000	210,000	210,000
RESTRICTED**	-	163,999	-	200,600	237,200
UNASSIGNED FUND BALANCE	\$ 4,284,762	\$ 5,334,145	\$ 3,413,609	\$ 6,033,298	\$ 4,554,791

* Assigned for City Manager's Contract
** Restricted for PEG fees



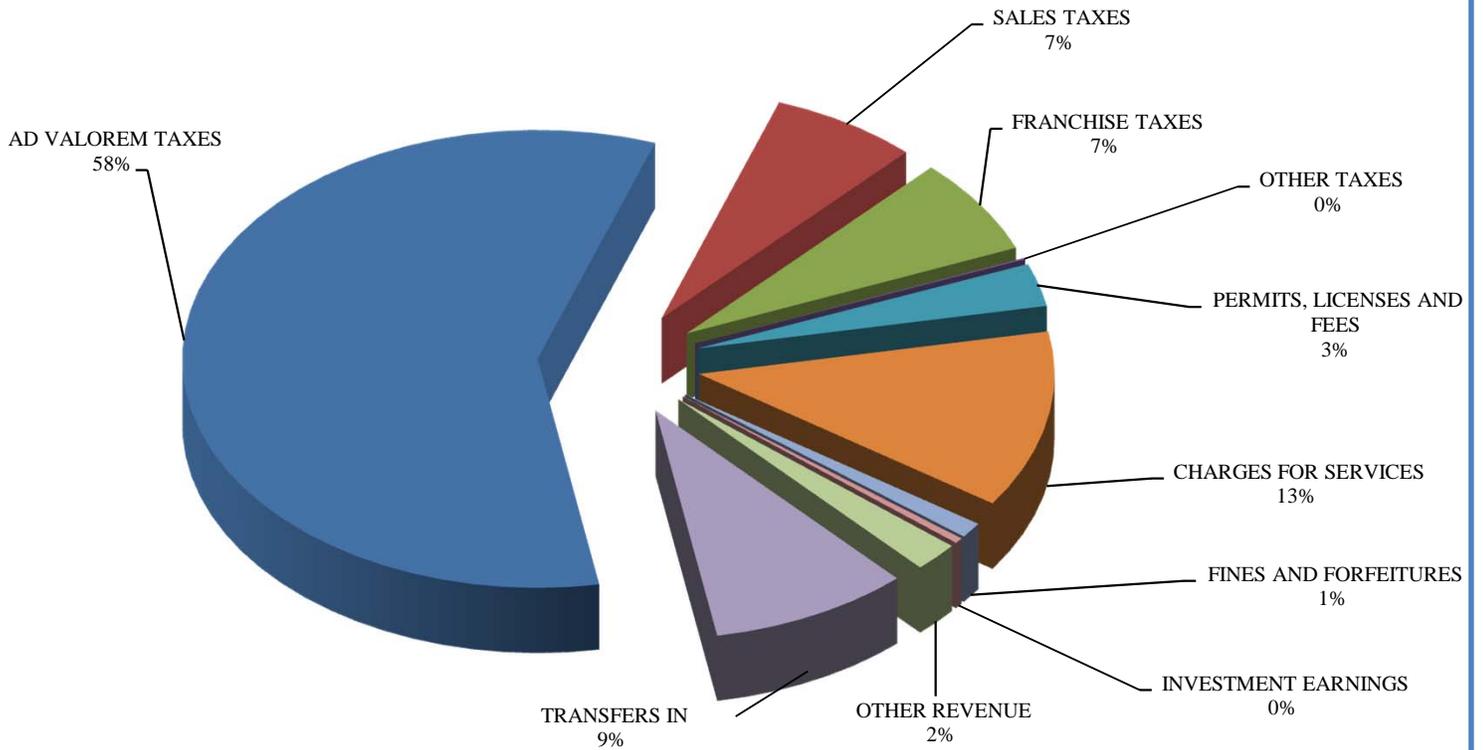
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
AD VALOREM TAXES	\$ 8,074,151	\$ 8,600,509	\$ 9,279,300	\$ 9,318,000	\$ 9,953,080
SALES TAXES	957,658	1,051,890	1,000,000	1,112,000	1,150,000
FRANCHISE TAXES	1,138,333	1,214,227	1,155,300	1,167,000	1,165,700
OTHER TAXES	11,546	15,713	11,500	15,700	16,500
TOTAL TAXES	10,181,688	10,882,338	11,446,100	11,612,700	12,285,280
PERMITS, LICENSES AND FEES	752,098	666,887	485,570	552,570	519,770
FINES AND FORFEITURES	200,248	176,117	192,300	197,400	187,300
CHARGES FOR SERVICES	2,259,167	2,448,489	2,018,020	2,314,270	2,145,750
INVESTMENT EARNINGS	20,102	43,663	20,000	66,770	66,800
OTHER REVENUE	238,265	271,936	240,400	356,656	353,756
TRANSFERS IN	1,560,000	1,560,000	1,560,000	1,560,000	1,560,000
TOTAL REVENUES	\$ 15,211,569	\$ 16,049,430	\$ 15,962,390	\$ 16,660,366	\$ 17,118,656
REGULAR WAGES	\$ 6,094,559	\$ 5,880,800	\$ 6,601,400	\$ 6,498,900	\$ 7,095,083
PART-TIME WAGES	356,486	383,996	430,100	403,600	448,600
ON CALL	22,214	20,805	21,300	21,500	26,800
OVERTIME	488,253	604,978	556,860	545,790	551,800
LONGEVITY	41,256	42,605	49,100	47,400	52,500
HEALTH & DENTAL	834,449	826,947	1,072,900	897,000	1,114,800
TMRS	653,318	674,905	771,100	835,200	928,100
FICA	517,766	507,594	585,600	541,900	618,100
WORKERS COMPENSATION	86,244	73,563	89,300	73,500	93,450
ALLOWANCES	77,406	77,413	79,080	76,852	81,300
RETIREE BENEFITS	-	189,996	190,000	190,000	209,000
OTHER BENEFITS	403,387	396,566	332,600	337,700	334,050
EMPLOYEE RELATIONS	17,959	22,571	21,600	21,100	22,500
RECRUITING & HIRING	11	200	-	-	-
PERSONNEL	9,593,308	9,702,939	10,800,940	10,490,442	11,576,083
OFFICE SUPPLIES	41,764	40,787	49,100	44,500	46,100
APPREHENSION & JAILING	242	273	1,000	1,000	1,000
OPERATING SUPPLIES	161,900	198,789	205,085	198,300	209,900
FUEL	95,748	86,638	109,900	68,700	83,400
EMERGENCY GENERATOR FUEL	8,419	2,319	-	-	-
TREATMENT CHEMICALS	31,188	26,321	31,510	31,510	31,600
EQUIPMENT MAINTENANCE	79,896	90,477	102,130	103,430	98,500
VEHICLE MAINTENANCE	65,092	77,386	75,900	75,700	73,500
BUILDING & GROUNDS MAINTENANCE	181,008	188,398	192,000	160,000	173,000
SWIMMING POOL MAINTENANCE	73,963	97,004	83,885	83,885	118,300
DRAINAGE MAINTENANCE	32,295	10,677	18,000	20,000	20,000
STREET MAINTENANCE	36,395	51,643	47,500	47,500	50,000
TRAFFIC CONTROL MAINTENANCE	29,531	23,576	31,000	27,000	30,000
COMMUNICATION	71,573	86,101	137,550	137,950	110,700
ELECTRIC SERVICE	342,017	304,682	384,300	344,000	351,000
STREET LIGHTING - ELECTRIC SERVICE	83,827	76,030	90,000	83,800	83,800
NATURAL GAS SERVICE	30,088	41,808	34,700	32,500	33,000
CONSULTANTS	24,057	17,227	66,000	98,700	91,000
LEGAL	231,132	167,222	145,000	145,000	145,000
EQUIPMENT LEASE/RENTAL	43,781	41,293	46,620	46,620	46,700
PROFESSIONAL DUES	26,387	27,521	34,110	33,560	33,740
PUBLICATIONS	8,422	5,871	13,650	18,050	18,050
TRAVEL & TRAINING	214,799	127,901	182,960	180,160	187,845

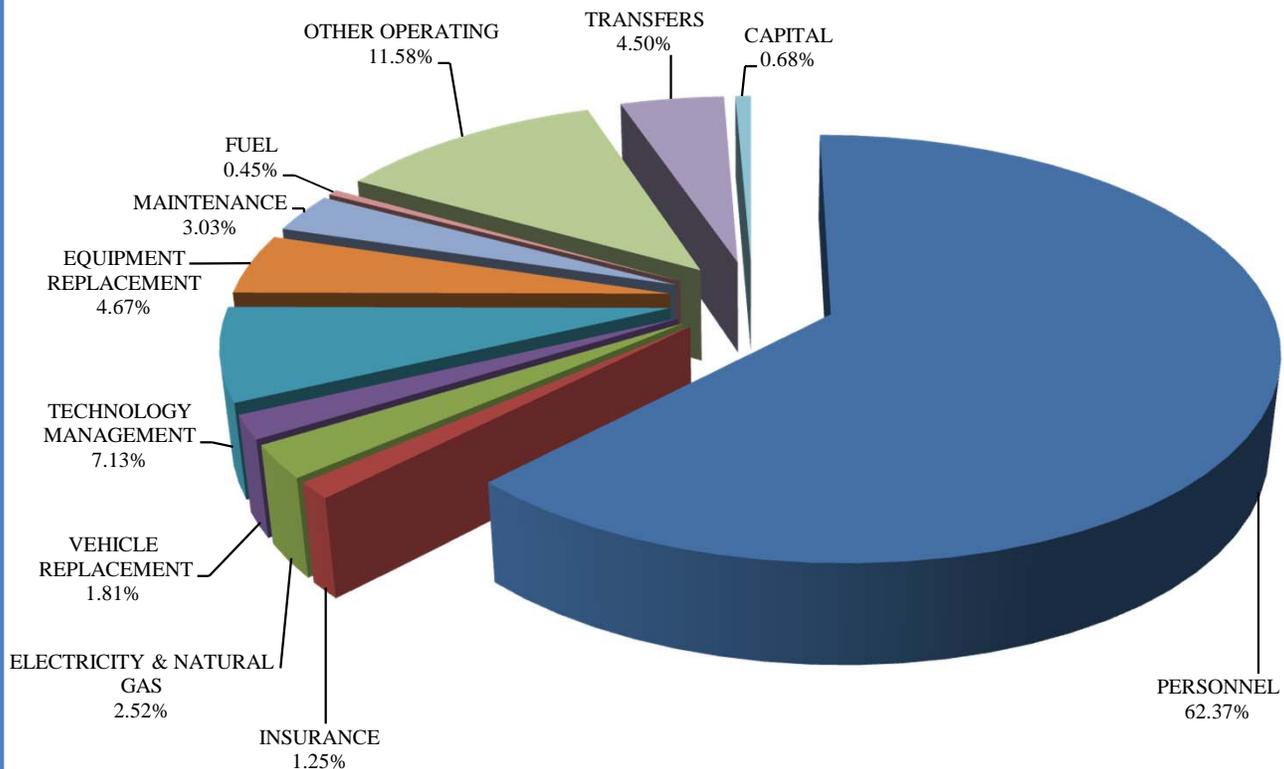
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
CREDIT CARD FEES	-	-	-	-	42,100
OTHER CONTRACTED SERVICES	719,989	847,837	934,800	877,300	908,820
INSTRUCTOR FEES	339,978	364,366	386,410	357,000	374,800
TRI-SPORTS	80,000	80,000	120,000	125,000	125,000
GENERAL LIABILITY INSURANCE	6,822	10,171	13,000	13,000	13,000
ERRORS & OMISSIONS	20,877	23,555	26,000	26,000	26,000
LAW ENFORCEMENT LIABILITY	10,947	14,717	16,000	16,000	16,000
CRIME COVERAGE FIDELITY	1,671	1,642	1,800	1,800	1,800
AUTO LIABILITY	30,058	29,837	35,000	35,000	35,000
AUTO PHYSICAL DAMAGE	17,178	17,011	19,000	19,000	20,000
UNDERGROUND STORAGE LIABILITY	728	749	800	775	800
REAL & PERSONAL PROPERTY	72,793	74,188	110,000	110,000	110,000
BOILER & MACHINERY	-	-	-	-	-
DEDUCTIBLE	8,510	4,917	10,000	10,000	10,000
COMMUNITY RELATIONS	29,835	33,726	47,700	47,900	51,700
BOARDS AND COMMITTEES	3,687	3,397	4,000	4,000	4,000
ELECTION EXPENSE	19,069	-	13,000	13,000	13,000
BAD DEBT EXPENSE	2,839	-	-	-	-
FURNITURE & EQUIP < \$5000	20,244	12,260	56,830	62,530	58,500
FURNITURE & FIXTURES	-	-	-	-	-
TRUCKS	-	4,858	-	-	3,600
OTHER EQUIPMENT	148,843	39,743	20,300	28,200	63,625
CONSTRUCTION COSTS	1,381	-	8,000	8,000	-
OTHER CONSTRUCTION COSTS	11,810	-	-	-	-
TRANSFER TO FIRE SPECIAL REVENUE	-	4,000	-	-	-
TRANSFER TO CAPITAL PROJECT FUND	98,800	252,500	-	-	-
TRANSFER TO CAPITAL RESERVE FUND	200,004	215,004	79,300	79,300	500,000
TRANSFER TO VEHICLE REPLACEMENT FUND	235,587	214,500	332,000	332,000	336,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	1,227,912	1,033,500	1,152,500	1,152,500	1,323,600
TRANSFER TO EQUIPMENT REPLACEMENT FUND	84,996	55,500	89,000	89,000	866,000
CONTINGENCY	19,340	5,185	45,000	45,000	45,000
OPERATING	\$ 5,227,420	\$ 5,133,108	\$ 5,602,340	\$ 5,434,170	\$ 6,984,480
TOTAL EXPENDITURES	14,820,728	\$ 14,836,048	\$ 16,403,280	\$ 15,924,612	\$ 18,560,563

2016 Projected General Fund Revenue



2016 General Fund Expenditures by Type



**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
CURRENT YEAR PROPERTY TAXES	\$ 8,028,948	\$ 8,548,929	\$ 9,244,300	\$ 9,257,000	\$ 9,907,080
PRIOR YEAR PROPERTY TAXES	12,955	12,166	10,000	25,000	10,000
PENALTY AND INTEREST	32,248	39,415	25,000	36,000	36,000
AD VALOREM TAXES	8,074,151	8,600,509	9,279,300	9,318,000	9,953,080
SALES TAX	957,658	1,051,890	1,000,000	1,112,000	1,150,000
SALES TAXES	957,658	1,051,890	1,000,000	1,112,000	1,150,000
MIXED BEVERAGE TAX	11,546	15,713	11,500	15,700	16,500
OTHER TAXES	11,546	15,713	11,500	15,700	16,500
ELECTRICITY	559,346	549,324	573,900	549,700	549,700
NATURAL GAS	165,025	198,371	180,000	179,100	181,000
TELEPHONE	275,562	292,063	263,000	296,700	296,000
CABLE	138,400	137,906	138,400	141,500	139,000
TELEPHONE-PEG FEES	-	36,562	-	-	-
FRANCHISE TAXES	1,138,333	1,214,227	1,155,300	1,167,000	1,165,700
TOTAL TAXES	10,181,688	10,882,338	11,446,100	11,612,700	12,285,280
BUILDING PERMIT	404,330	269,026	200,000	200,000	200,000
PLUMBING PERMIT	71,761	63,652	50,000	70,000	60,000
HVAC PERMIT	44,076	74,825	60,000	55,000	60,000
FENCE AND SIDEWALK PERMIT	23,980	30,901	20,000	35,000	25,000
ENCROACHMENT PERMIT	200	400	-	-	-
ELECTRICAL PERMIT	46,101	45,837	36,000	40,000	36,000
TREE DISPOSITION FEE	55,475	36,400	25,000	28,000	30,000
LOW IMPACT INSPECTION FEE	-	17,250	13,000	15,000	15,000
ALARM PERMIT	42,793	60,385	44,000	46,000	44,000
DRAINAGE PERMIT	1,983	5,755	3,000	7,500	7,000
TREE REMOVAL PERMIT	300	400	300	400	500
FIRE SPRINKLER PERMITS	975	1,710	-	2,000	1,000
PET LICENSES	2,990	2,200	2,000	2,400	2,000
ALCOHOLIC BEVERAGE PERMIT	3,220	1,895	2,270	2,270	2,270
ELECTRICAL CONTRACTOR PERMIT	10,265	11,025	5,000	9,000	7,000
CONTRACTOR PERMIT	43,650	45,225	25,000	40,000	30,000
PERMITS, LICENSES AND FEES	752,098	666,887	485,570	552,570	519,770
PLAN CHECKING FEE	-	92,781	70,000	100,000	100,000
ZPC & ZBA FEES	3,186	3,300	3,000	3,000	3,000
BUILDING STANDARDS FEE	300	-	200	200	200
RE-INSPECTION FEE	1,025	565	400	-	-
PLAT REVIEW FEE	138	730	1,000	500	1,000
PREMATURE WORK FEE	-	31,232	4,000	9,000	9,000
AMBULANCE SERVICE	143,302	133,342	143,400	157,300	145,300
CHILD SAFETY	17,305	17,730	17,300	18,000	18,000
ALARM MONITORING	669,680	676,217	670,000	688,400	690,000
OTHER FEES AND PERMITS	7,697	22,898	15,000	15,000	15,000
SENIOR SERVICES EVENTS	48,085	60,849	38,000	55,000	55,000
RENTALS - COMMUNITY BUILDING	41,001	32,080	18,000	35,000	20,000
MEMBERSHIPS - RECREATION CENTER	213,335	214,889	160,000	215,000	161,200
DAY PASS - RECREATION CENTER	17,228	17,126	12,920	17,800	12,900

**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
AQUATIC CLASS FEES - RECREATION CENTER	201,406	200,505	151,050	175,900	150,400
CONTRACTOR USE FEES - RECREATION CENTER	167,521	203,930	125,640	190,200	153,000
RENTALS - RECREATION CENTER	225	150	-	-	-
MEMBERSHIPS - COLONIAL PARK	125,975	126,168	94,480	146,700	120,000
DAY PASS - COLONIAL PARK	64,568	57,246	48,430	66,500	43,000
COLONIAL PARK - SPECIAL EVENTS	620	-	-	-	-
POOL RENTAL - COLONIAL PARK	54,414	43,700	40,810	37,000	35,000
PAVILION RENTAL - COLONIAL PARK	10,825	10,048	8,120	8,700	6,000
CONTRACTOR USE FEES - COLONIAL PARK	23,357	9,949	17,520	3,620	-
MISCELLANEOUS - CULT & REC	443,430	489,003	375,000	366,800	404,000
FALSE ALARM FEE	769	465	-	700	-
PET IMPOUNDMENT	2,280	2,510	2,500	2,500	2,500
RESEARCH & COPIES	1,219	788	1,000	1,200	1,000
AUTO DECALS	277	286	250	250	250
CHARGES FOR SERVICES	2,259,167	2,448,489	2,018,020	2,314,270	2,145,750
MUNICIPAL COURT FINES	195,651	172,404	188,000	193,000	183,000
TRAFFIC FINES	3,923	3,513	4,000	4,000	4,000
CHILD SAFETY FEE	675	200	300	400	300
FINES AND FORFEITURES	200,248	176,117	192,300	197,400	187,300
EARNINGS ON INVESTMENTS	20,102	43,663	20,000	66,770	66,800
INVESTMENT EARNINGS	20,102	43,663	20,000	66,770	66,800
SOUTHSIDE PLACE	135,756	129,087	130,000	227,081	227,081
SALE OF CITY PROPERTY	-	-	-	850	-
NSF CHECKS	35	850	100	345	100
CASH OVER/SHORT	(135)	39	-	-	-
MISCELLANEOUS	14,554	25,490	5,000	11,200	5,000
CYCLONE CYCLES	33,363	42,070	44,100	44,100	46,305
GOODE COMPANY	54,692	74,400	61,200	73,080	75,270
OTHER REVENUE	238,265	271,936	240,400	356,656	353,756
TRANSFER FROM WATER & SEWER FUND	1,250,004	1,250,004	1,250,000	1,250,000	1,250,000
TRANSFER FROM SOLID WASTE FUND	309,996	309,996	310,000	310,000	310,000
TRANSFERS IN	1,560,000	1,560,000	1,560,000	1,560,000	1,560,000
TOTAL REVENUE	\$ 15,211,569	\$ 16,049,430	\$ 15,962,390	\$ 16,660,366	\$ 17,118,656

ADMINISTRATION DEPARTMENT

The Administration Department is responsible to the City Council for the efficient delivery of City services. The City Manager serves as chief administrative officer and has day-to-day responsibility for the conduct of all City activities. The City Secretary is responsible to the City Council for recording and maintaining ordinances, resolutions, meeting minutes, and legally required publications. The City Attorney provides City Council with general legal counsel, litigation, contract review, and ordinance review.

ADMINISTRATION DEPARTMENT MISSION

To implement and administer, effectively and efficiently, the policies as established by the City Council.

ADMINISTRATION DEPARTMENT DIVISIONS

Administration – The City Manager, the City Secretary, the Human Resources Director and the Communications Manager together with their support staff, are all compensated in the Administration Division’s budget. The cost of printing the *West University Place City Currents* is also funded in this budget. (2016 Budget \$1,203,624)

City Council – Costs directly associated with the City Council, including council salaries, legal fees and election expenditures. (2016 Budget \$201,940)

ADMINISTRATION DEPARTMENT 2016 GOALS

- * Continue progress towards City Council goals.
- * Continue to engage the public through expanded communication mechanisms and continue to review best practices for resident engagement.
- * Continue to maintain a positive employee recruitment and retention program and maintain West U as the “Employer of Choice” directive established by City Council.
- * Continue to actively encourage employees, covered spouses and retirees to participate in the city’s wellness program.
- * Continue appropriate employee succession planning.
- * Continue to host an annual internship program for Graduate and Undergraduate students.
- * Continue to ensure appropriate destruction of city records that are past required retention date.

BUDGET HIGHLIGHTS

- * Authorized full-time employees – 6 (2015 authorized full-time employees – 6).
- * Legal fees – \$145,000 (2015 budget - \$145,000)
- * Technology Management Fund charges assessed - \$125,000 (2015 budget - \$111,700).
- * Total budget - \$1,405,564 (2015 total budget - \$1,378,740).

ADMINISTRATION DEPARTMENT

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
Administration					
Personnel	\$ 676,659	\$ 765,648	\$ 877,000	\$ 1,102,800	\$ 923,474
Operating charges	202,818	208,321	297,800	298,800	280,150
Total	879,477	973,969	1,174,800	1,401,600	1,203,624
Council					
Personnel	15,618	15,613	15,600	15,300	15,600
Operating charges	258,071	182,835	188,340	188,340	186,340
Total	273,688	198,448	203,940	203,640	201,940
Total Department	\$ 1,153,165	\$ 1,172,416	\$ 1,378,740	\$ 1,605,240	\$ 1,405,564

Administration Department Staffing Schedule

POSITION	GRADE	2015	2016	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Administration					
City Manager	VI	1	1	Determined by Council	
HR Director	II	1	1	103,232	154,847
City Secretary	I	1	1	98,316	147,474
Communications Manager	112	1	1	83,531	125,296
Executive Assistant/Deputy					
City Secretary	207	1	1	51,418	71,984
HR Generalist	205	1	1	40,830	57,162
Total Administration Department		6	6		

ADMINISTRATION DEPARTMENT

Administration Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 487,405	\$ 560,380	\$ 630,000	\$ 852,600	\$ 667,874
PART-TIME WAGES	10,476	9,420	15,000	10,000	15,000
ON CALL	1,950	345	-	-	-
OVERTIME	231	769	800	2,800	3,500
LONGEVITY	2,078	2,129	2,700	1,900	2,200
HEALTH & DENTAL	46,043	55,648	71,200	50,500	61,100
TMRS	50,448	60,164	69,500	105,900	83,200
FICA	33,350	37,297	49,600	45,400	52,200
WORKERS COMPENSATION	1,041	1,207	1,500	1,200	1,600
ALLOWANCES	23,200	24,555	25,000	20,800	25,000
OTHER BENEFITS	16,112	4,539	4,200	4,700	4,300
EMPLOYEE RELATIONS	4,314	8,997	7,500	7,000	7,500
RECRUITING & HIRING	11	200	-	-	-
PERSONNEL	676,659	765,648	877,000	1,102,800	923,474
OFFICE SUPPLIES	3,668	7,769	5,000	5,000	5,000
COMMUNICATION	31,967	38,364	80,550	80,550	50,000
CONSULTANTS	-	1,512	-	-	-
LEGAL	2,791	-	-	-	-
EQUIPMENT LEASE/RENTAL	8,055	8,159	11,000	11,000	11,000
PROFESSIONAL DUES	7,998	6,114	6,700	6,700	6,350
PUBLICATIONS	4,820	1,936	2,000	3,000	3,000
TRAVEL & TRAINING	16,358	22,370	34,350	34,350	32,700
OTHER CONTRACTED SERVICES	23,731	25,610	-	-	-
COMMUNITY RELATIONS	1,385	2,105	1,500	1,500	1,600
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	82,704	89,196	111,700	111,700	125,500
CONTINGENCY	19,340	5,185	45,000	45,000	45,000
OPERATING	202,818	208,321	297,800	298,800	280,150
ADMINISTRATION DIVISION TOTAL	\$ 879,477	\$ 973,969	\$ 1,174,800	\$ 1,401,600	\$ 1,203,624

ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 14,508	\$ 14,453	\$ 14,400	\$ 14,200	\$ 14,400
FICA	1,110	1,106	1,100	1,100	1,100
WORKERS COMPENSATION	-	-	100	-	100
EMPLOYEE RELATIONS	-	55	-	-	-
PERSONNEL	15,618	15,613	15,600	15,300	15,600
COMMUNICATION	-	1,147	-	-	-
LEGAL	228,342	167,222	145,000	145,000	145,000
PROFESSIONAL DUES	1,281	855	4,040	4,040	4,040
PUBLICATIONS	-	641	6,800	6,800	6,800
TRAVEL & TRAINING	4,883	3,274	12,000	12,000	10,000
COMMUNITY RELATIONS	4,495	9,697	7,500	7,500	7,500
ELECTION EXPENSE	19,069	-	13,000	13,000	13,000
OPERATING	258,071	182,835	188,340	188,340	186,340
CITY COUNCIL DIVISION TOTAL	\$ 273,688	\$ 198,448	\$ 203,940	\$ 203,640	\$ 201,940

FINANCE DEPARTMENT

The Finance Department provides a wide range of financial and administrative services to citizens and to other City Departments including: purchasing, budgeting, cash management, payroll, accounts payable and financial reporting. The Finance Department directs the administration of the City's Municipal Court. Finally, expenditures and transfers that cannot be allocated to other departments in a satisfactory way are included in the Finance Department budget.

FINANCE DEPARTMENT MISSION

To provide useful financial management services to other City Departments, timely and accurate billing to citizens, fair and efficient administration of the municipal court, and useful financial reporting to the City's financial stakeholders.

FINANCE DEPARTMENT DIVISIONS

Finance – Provides the traditional accounting, accounts payable, payroll, cash management, financial reporting functions. (2016 Budget - \$891,415)

Municipal Court – Administers the City's municipal court. (2016 Budget - \$275,729)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a satisfactory way. (2016 Budget - \$943,700)

FINANCE DEPARTMENT 2016 GOALS

- * Review and update, as necessary, the City's financial policies.
- * Review and update, as necessary, all financial processes such as financial reporting and auditing, accounts payable, payroll, utility billing, and municipal court.
- * Continuation of implementation of automated timekeeping system.
- * Continue Government Finance internship program. .
- * Continuation of implementation of Citizen Access portion of Innoprise software package to give customers direct access to their utility account transactions and meter readings.
- * Review Utility Confidentiality process to ensure West U is compliant with customer privacy requirements.

FINANCE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 5 (2015 authorized full-time employees – 5).
- * Total budget - \$2,110,844 (2015 total budget - \$1,986,800).

FINANCE DEPARTMENT

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
Finance					
Personnel	\$ 357,303	\$ 380,072	\$ 411,100	\$ 402,100	\$ 457,500
Operating charges	355,576	363,672	393,550	388,800	433,915
Capital	475	-	-	700	-
Total	713,354	743,744	804,650	791,600	891,415
Municipal Court					
Personnel	213,359	214,664	233,600	220,800	246,879
Operating charges	14,682	15,586	23,450	16,350	28,850
Total	228,042	230,250	257,050	237,150	275,729
City-Wide Charges					
Operating charges	424,577	940,569	925,100	920,475	943,700
Total	424,577	940,569	925,100	920,475	943,700
Total Department	\$ 1,365,973	\$ 1,914,563	\$ 1,986,800	\$ 1,949,225	\$ 2,110,844

Finance Department Staffing Schedule

POSITION	GRADE	2015	2016	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Finance					
Accounting					
Finance Director	III	1	1	108,393	162,590
Controller	112	1	1	83,531	125,296
Treasurer	112	1	1	83,531	125,296
Accounting Specialist	204	1	1	36,985	51,780
Municipal Court					
Court Clerk	208	1	1	56,232	78,724
Total Finance		5	6		

FINANCE DEPARTMENT

Finance Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 253,762	\$ 277,301	\$ 293,500	\$ 282,000	\$ 321,200
PART-TIME WAGES	-	9,029	15,000	16,800	23,400
OVERTIME	681	-	-	-	-
LONGEVITY	840	730	1,000	1,000	1,100
HEALTH & DENTAL	28,417	29,108	32,900	31,400	33,500
TMRS	25,694	29,332	32,300	34,800	39,400
FICA	19,384	21,843	23,700	22,900	26,200
WORKERS COMPENSATION	608	545	700	600	700
ALLOWANCES	6,897	6,869	6,900	6,900	6,900
OTHER BENEFITS	18,177	2,563	2,100	2,700	2,100
EMPLOYEE RELATIONS	2,844	2,752	3,000	3,000	3,000
PERSONNEL	357,303	380,072	411,100	402,100	457,500
OFFICE SUPPLIES	6,446	5,602	9,000	5,000	5,000
EQUIPMENT MAINTENANCE	1,349	465	800	500	500
COMMUNICATION	2,821	2,867	11,500	11,500	11,500
EQUIPMENT LEASE/RENTAL	9,940	4,082	6,000	6,000	6,000
PROFESSIONAL DUES	1,232	1,742	2,350	2,000	2,000
PUBLICATIONS	575	493	200	100	200
TRAVEL & TRAINING	9,820	15,679	9,500	9,500	12,295
OTHER CONTRACTED SERVICES	252,689	244,446	254,800	254,800	268,420
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	70,704	88,296	99,400	99,400	128,000
OPERATING	355,576	363,672	393,550	388,800	433,915
FURNITURE & EQUIP <\$5000	475	-	-	700	-
CAPITAL OUTLAY	475	-	-	700	-
FINANCE DIVISION TOTAL	\$ 713,354	\$ 743,744	\$ 804,650	\$ 791,600	\$ 891,415

FINANCE DEPARTMENT

Municipal Court Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 157,009	\$ 160,680	\$ 165,100	\$ 160,500	\$ 174,079
PART-TIME WAGES	-	124	-	-	-
OVERTIME	3,905	4,448	8,000	8,000	8,000
LONGEVITY	2,200	2,320	2,500	2,500	2,600
HEALTH & DENTAL	20,573	21,072	23,900	18,600	23,900
TMRS	11,131	12,008	16,900	16,600	20,500
FICA	12,178	12,228	13,400	12,700	14,000
WORKERS COMPENSATION	325	333	400	400	400
ALLOWANCES	-	-	-	-	-
OTHER BENEFITS	6,037	1,451	3,400	1,500	3,400
PERSONNEL	213,359	214,664	233,600	220,800	246,879
OFFICE SUPPLIES	315	1,917	500	500	2,500
COMMUNICATION	334	295	500	500	1,500
PROFESSIONAL DUES	330	413	400	600	600
PUBLICATIONS	447	231	750	750	750
TRAVEL & TRAINING	3,193	2,968	3,300	3,500	3,000
CREDIT CARD FEES	-	-	-	-	10,000
OTHER CONTRACTED SERVICES	10,063	9,761	18,000	10,500	10,500
OPERATING	14,682	15,586	23,450	16,350	28,850
MUNICIPAL COURT DIVISION TOTAL	\$ 228,042	\$ 230,250	\$ 257,050	\$ 237,150	\$ 275,729

FINANCE DEPARTMENT

City-Wide Division Budget Detail by Line Item

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
RETIREE BENEFITS	\$ -	\$ 189,996	\$ 190,000	\$ 190,000	\$ 209,000
OTHER BENEFITS	-	328,800	266,000	266,000	266,300
ELECTRIC SERVICE	149,186	141,865	160,000	163,100	166,000
STREET LIGHTING - ELECTRIC SERVICE	83,827	76,030	90,000	83,800	83,800
NATURAL GAS SERVICE	30,088	41,808	3,500	2,000	2,000
GENERAL LIABILITY INSURANCE	6,822	10,171	13,000	13,000	13,000
ERRORS & OMISSIONS	20,877	23,555	26,000	26,000	26,000
CRIME COVERAGE FIDELITY	1,671	1,642	1,800	1,800	1,800
AUTO LIABILITY	30,058	29,837	35,000	35,000	35,000
AUTO PHYSICAL DAMAGE	17,178	17,011	19,000	19,000	20,000
UNDERGROUND STORAGE LIABILITY	728	749	800	775	800
REAL & PERSONAL PROPERTY DEDUCTIBLE	72,793	74,188	110,000	110,000	110,000
BAD DEBT EXPENSE	8,510	4,917	10,000	10,000	10,000
CITY-WIDE DIVISION TOTAL	2,839	-	-	-	-
	\$ 424,577	\$ 940,569	\$ 925,100	\$ 920,475	\$ 943,700

POLICE DEPARTMENT

The Police Department is responsible for preserving the peace and enforcing the law in the City.

POLICE DEPARTMENT MISSION

To preserve the peace and to protect life and property by enforcing local, state, and federal laws.

POLICE DEPARTMENT DIVISIONS

Patrol – Provides patrol, enforcement and investigative services. (2015 Budget - \$3,560,225)

Support Services – Provides emergency dispatch for both Police and Fire departments and monitors alarm systems that are serviced by the City's Direct Link alarm monitoring service. Additionally, provides the administration of the City's Direct Link alarm monitoring program. (2016 Budget - \$852,196)

POLICE DEPARTMENT 2016 GOALS

- * Further utilization of the department's Patrol Bicycle program.
- * Continue proactive activities in the department's Detective Division.
- * Fill the department's three vacant officer positions in an effort to increase proactive measures and possible assignment to Specialty Investigative Units / Task Forces (HCSO Auto theft, Property crimes, DA's Office financial crimes, etc....)
- * Enhance level of leadership development training for the department's supervisory staff through enrolment in Sam Houston State University's LEMIT Module Training.
- * Further utilization of the department's contractual training agreement to include the joint development and implementation of a "Threat Assessment Course" with the University of Texas's Police Department.
- * Complete review and implementation of the Emergency Communications Center Standard Operating Procedures

POLICE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 35 (2015 authorized full-time employees – 35)
- * Total budget - \$4,412,421 (2015 total budget - \$4,090,750)

POLICE DEPARTMENT

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
<i>Patrol</i>					
Personnel	\$ 2,235,902	\$ 2,021,603	\$ 2,577,500	\$ 2,242,200	\$ 2,763,975
Operating charges	666,500	714,890	747,050	724,750	791,250
Capital	28,194	6,437	-	5,000	5,000
Total	2,930,597	2,742,930	3,324,550	2,971,950	3,560,225
<i>Support Services</i>					
Personnel	701,578	732,200	763,700	779,100	849,696
Operating charges	1,945	1,225	2,500	2,500	2,500
Capital	-	-	-	-	-
Total	703,523	733,425	766,200	781,600	852,196
<i>Total Department</i>	\$ 3,634,120	\$ 3,476,354	\$ 4,090,750	\$ 3,753,550	\$ 4,412,421

Police Department Staffing Schedule

POSITION	GRADE	2015	2016	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Police Department</i>					
<i>Patrol</i>					
Police Chief	III	1	1	108,393	162,590
Police Captain	P-6	1	1	93,934	126,811
Police Sergeant	P-4	5	5	74,635	100,758
Police Officer	P-2	17	17	58,549	79,042
<i>Support Services</i>					
Supervisor	208	1	1	56,232	78,724
<i>Administrative</i>					
Assistant	205	2	2	40,830	57,162
Emergency Dispatcher	205	8	8	40,830	57,162
<i>Total Police</i>		35	35		

POLICE DEPARTMENT

Patrol Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 1,378,154	\$ 1,269,809	\$ 1,640,400	\$ 1,419,200	\$ 1,776,425
OVERTIME	232,243	248,815	245,000	245,000	245,000
LONGEVITY	7,146	7,597	8,800	8,800	9,800
HEALTH & DENTAL	192,149	176,936	283,100	197,400	270,800
TMRS	159,549	158,081	196,600	196,600	245,000
FICA	120,333	113,287	144,900	124,400	154,300
WORKERS COMPENSATION	29,893	23,165	33,600	24,900	35,400
ALLOWANCES	6,687	6,671	6,900	6,800	8,900
OTHER BENEFITS	107,421	15,237	15,700	16,600	15,850
EMPLOYEE RELATIONS	2,328	2,006	2,500	2,500	2,500
PERSONNEL	2,235,902	2,021,603	2,577,500	2,242,200	2,763,975
OFFICE SUPPLIES	7,856	8,127	8,600	8,600	8,600
APPREHENSION & JAILING	242	273	1,000	1,000	1,000
OPERATING SUPPLIES	34,007	72,622	37,000	35,000	35,000
FUEL	59,871	49,670	66,500	40,900	48,600
EQUIPMENT MAINTENANCE	-	186	10,000	5,000	5,000
VEHICLE MAINTENANCE	-	20,091	35,000	30,000	26,000
COMMUNICATION	1,341	1,399	2,000	2,000	2,000
CONSULTANTS	1,924	10,138	6,000	17,700	6,000
EQUIPMENT LEASE/RENTAL	4,383	6,551	6,000	6,000	6,000
PROFESSIONAL DUES	1,649	2,408	2,050	2,050	2,050
PUBLICATIONS	600	144	1,400	5,000	5,000
TRAVEL & TRAINING	16,779	17,447	35,000	35,000	35,000
LAW ENFORCEMENT LIABILITY	10,947	14,717	16,000	16,000	16,000
COMMUNITY RELATIONS	1,117	1,023	1,000	1,000	1,000
TRANSFER TO CAPITAL PROJECT FUND	-	15,000	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	107,583	102,000	98,000	98,000	103,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	418,200	393,096	421,500	421,500	491,000
OPERATING	666,500	714,890	747,050	724,750	791,250
FURNITURE & EQUIP <\$5000	-	-	-	5,000	5,000
OTHER EQUIPMENT	28,194	6,437	-	-	-
CAPITAL	28,194	6,437	-	5,000	5,000
PATROL DIVISION TOTAL	\$ 2,930,597	\$ 2,742,930	\$ 3,324,550	\$ 2,971,950	\$ 3,560,225

POLICE DEPARTMENT

Support Services Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 425,444	\$ 455,307	\$ 490,400	\$ 491,000	\$ 539,796
ON CALL	1,409	767	-	2,400	5,500
OVERTIME	86,049	95,059	80,000	80,000	80,000
LONGEVITY	2,820	3,665	4,400	4,400	4,900
HEALTH & DENTAL	63,337	67,445	75,300	75,300	85,800
TMRS	50,747	57,425	59,700	70,900	75,100
FICA	39,197	41,989	44,000	44,100	47,400
WORKERS COMPENSATION	977	1,070	1,200	1,200	1,300
ALLOWANCES	2,057	2,049	2,000	2,000	2,100
OTHER BENEFITS	29,541	7,426	6,700	7,800	7,800
PERSONNEL	701,578	732,200	763,700	779,100	849,696
TRAVEL & TRAINING	1,945	1,225	2,500	2,500	2,500
OPERATING	1,945	1,225	2,500	2,500	2,500
COMMUNICATIONS DIVISION TOTAL	\$ 703,523	\$ 733,425	\$ 766,200	\$ 781,600	\$ 852,196

FIRE DEPARTMENT

The Fire Department is responsible for providing Fire Protection, Emergency Medical Services and Emergency Management services to the community.

FIRE DEPARTMENT MISSION

- * To protect our citizens from the ravages of fire and other disasters
- * To provide the highest quality emergency medical services to the sick and injured
- * To deliver the highest level of customer service to the community
- * To support and maintain a reliable, responsible, well trained and motivated workforce

FIRE DEPARTMENT DIVISIONS

Fire – Provides fire inspections, fire prevention, fire suppression, public education, emergency medical service, and emergency management coordination.

FIRE DEPARTMENT 2016 GOALS

- * To provide superior Fire & EMS response services to the community
- * To provide the highest level of customer service to the community and to other departments within the City
- * Continue striving for service excellence by ensuring members receive superior Fire & EMS training
- * Continue employee development efforts by providing management and leadership training for all members
- * Continue to provide life-saving public education programs within West University Place
- * Continue developing and promoting the Community Emergency Response Team (CERT) Program
- * Enhance fire and life safety inspection efforts to ensure commercial occupancies are properly maintained through the enforcement of adopted codes and ordinances

FIRE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 23 (2015 authorized full-time employees – 23).
- * Total budget - \$3,250,633 (2015 total budget - \$3,019,200).

FIRE DEPARTMENT

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
Fire					
Personnel	\$ 2,522,122	\$ 2,355,669	\$ 2,419,600	\$ 2,413,800	\$ 2,626,108
Operating charges	325,892	410,256	579,300	582,300	586,900
Capital	93,699	30,161	20,300	20,300	37,625
Total	2,941,713	2,796,086	3,019,200	3,016,400	3,250,633
Total Department	\$ 2,941,713	\$ 2,796,086	\$ 3,019,200	\$ 3,016,400	\$ 3,250,633

Fire Department Staffing Schedule

POSITION	GRADE	2015	2016	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Fire Department					
Fire Chief	III	1	1	108,393	162,590
Fire Marshal/Assistant Chief	113	1	1	88,153	132,228
Fire Captain	F-4	3	3	86,594	103,914
Fire Lieutenant	F-3	3	3	74,652	103,120
Firefighter/Paramedic	F-1	15	15	54,745	75,547
Total Fire Department		23	23		

FIRE DEPARTMENT

Fire Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 1,666,384	\$ 1,506,011	\$ 1,564,700	\$ 1,564,700	\$ 1,702,608
OVERTIME	126,571	224,016	180,000	170,000	170,000
LONGEVITY	13,897	13,200	14,700	14,200	15,500
HEALTH & DENTAL	250,306	252,480	292,900	279,800	321,000
TMRS	178,053	180,670	182,900	206,700	226,900
FICA	133,311	128,590	134,600	126,300	142,900
WORKERS COMPENSATION	24,185	22,124	23,500	22,500	22,100
ALLOWANCES	10,009	8,917	8,900	8,900	8,900
OTHER BENEFITS	116,905	16,622	14,900	18,200	13,700
EMPLOYEE RELATIONS	2,501	3,039	2,500	2,500	2,500
PERSONNEL	2,522,122	2,355,669	2,419,600	2,413,800	2,626,108
OFFICE SUPPLIES	3,119	1,544	3,000	3,000	3,000
OPERATING SUPPLIES	35,354	33,128	42,000	42,000	42,000
FUEL	12,824	10,790	13,000	10,000	12,800
EQUIPMENT MAINTENANCE	14,840	10,511	16,000	16,000	16,000
VEHICLE MAINTENANCE	19,465	38,436	20,000	25,000	25,000
COMMUNICATION	309	370	500	500	500
PROFESSIONAL DUES	3,206	5,236	4,800	4,800	4,800
PUBLICATIONS	1,407	1,304	1,500	1,500	1,500
TRAVEL & TRAINING	24,245	30,500	26,000	26,000	26,000
OTHER CONTRACTED SERVICES	40,176	42,906	32,300	33,300	33,800
COMMUNITY RELATIONS	3,642	2,428	4,000	4,000	4,000
TRANSFER TO FIRE SPECIAL REVENUE	-	4,000	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	32,004	33,996	159,000	159,000	159,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	135,300	139,608	168,200	168,200	196,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	55,500	89,000	89,000	62,500
OPERATING	325,892	410,256	579,300	582,300	586,900
FURNITURE & EQUIP <\$5000	-	-	-	-	1,500
OTHER EQUIPMENT	93,699	30,161	20,300	20,300	36,125
CAPITAL	93,699	30,161	20,300	20,300	37,625
FIRE DIVISION TOTAL	\$ 2,941,713	\$ 2,796,086	\$ 3,019,200	\$ 3,016,400	\$ 3,250,633

PUBLIC WORKS DEPARTMENT

The Public Works Department is a diverse department and is responsible for permits and inspections, planning, community development, animal control, civil engineering, as well as, the operations, repair and maintenance of the City's public streets, sidewalks, bridges, drainage system, traffic control devices, storm water drainage system, street sweeping, solid waste, recycling, fleet maintenance and municipal facilities.

PUBLIC WORKS DEPARTMENT MISSION

To provide exceptional customer service, maintain the City's vision of a safe neighborhood community and strive to enhance the quality of life enjoyed by all residents by providing reliable, effective and efficient services consistent with the stated goals of the City.

PUBLIC WORKS DEPARTMENT DIVISIONS

Administration – Provides management and leadership for the entire Department and is responsible for customer service, emergency management, contract administration, personnel management, public education and managing the City's Capital Improvement Program. (2016 Budget - \$399,219)

Development Services – Provides plan review, permits and inspection services to ensure that all residential and commercial buildings comply with the City's building, plumbing and electrical codes. (2016 Budget - \$448,489)

Streets & Drainage – Maintains the City's streets and storm water drainage system. (2016 Budget - \$417,200)

Facilities Maintenance – Maintains and oversees the City's buildings and related equipment. (2016 Budget - \$843,456)

General Services – Provides fleet maintenance service for nearly 80 vehicles and equipment, and manages and maintains the City's traffic control systems. (2016 Budget - \$752,364)

Planning – Reviews plats, site plans and rezoning applications to ensure compliance with the City's development policies, codes and planning, as well as, enforces City Codes and animal related ordinances. (2016 Budget - \$355,973)

PUBLIC WORKS DEPARTMENT 2016 GOALS

ADMINISTRATION:

- * Continue monitoring and reporting of neighboring agencies infrastructure reconstruction projects to minimize disruptive impact on West U.

- * Continue to enhance City owned property acquisitions to be ready and available to maximize their benefit to the City (Westpark and Ruffino Hills).
- * Continue funding sources for major equipment replacement and “Pay as you go” Capital Improvement Projects.
- * Begin American Public Works Association (APWA) Accreditation process.
- * Continue to maintain current certifications, licenses and continuing education requirements for staff.
- * Develop a succession and management oversight program.

DEVELOPMENT SERVICES:

- * Comprehensive review of the City’s permit process to ensure best practices are being followed and streamline the submittals and issuing permits.
- * Comprehensive review and update of all forms being used by the Department.

STREETS & DRAINAGE:

- * Continue to monitor and review conditions and the need for rehabilitation of Buffalo Speedway and streets in Priority Areas 1, 2 and 3. Continue to maintain these roadways while developing a plan to provide for roadway replacement as well as funding necessary for the replacement.

FACILITIES:

- * Continue enhancements to the equipment replacement guidelines for major mechanical equipment.
- * Continue implementation of software management program for inventory, work orders and preventative maintenance.

GENERAL SERVICES:

- * Undertake public information campaign concerning vegetation issues with road clearance, sidewalk clearance and sight visibility issues.
- * Continue to refine the Comprehensive Policy and Procedure Manuals for maintenance divisions.
- * Implement citywide anti-idling policy for city vehicles.

PUBLIC WORKS DEPARTMENT 2016 GOALS (cont'd)

- * Continue inspection program to ensure compliance with the Manual on Uniform Traffic Control Devices (MUTCD) standards for all road and street pavement markings.
- * Continue implementation of software management program for inventory, work orders and preventative maintenance.

PLANNING:

- * Review ordinances regarding parking nuisances and propose revisions where necessary and practical.
- * Review tree preservation regulations that focus on the preservation of canopy coverage and site conditions versus preservation of individual trees.
- * Implement tree canopy pilot program for diversification of tree species in program area.
- * Review recently enacted non-residential zoning regulations , with an emphasis on parking regulations in the Town Center through a comprehensive review and study (with assistance from a third party consultant) of the parking and traffic patterns currently existing n the Town Center.
- * Evaluate potential zone categories for public/institutional uses.
- * Update the City Comprehensive Plan and Subdivision Regulation
- * Continue to develop and refine code compliance procedures for non-compliant and substandard structures.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 18 (2015 authorized full-time employees – 18)
- * Total budget - \$3,216,701 (2015 total budget - \$2,700,400)

PUBLIC WORKS DEPARTMENT

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
<i>Public Works Administration</i>					
Personnel	\$ 315,397	\$ 236,684	\$ 247,800	\$ 256,100	\$ 240,619
Operating charges	209,230	105,293	164,800	182,500	158,600
Capital	11,169	-	-	-	-
Total	535,796	341,977	412,600	438,600	399,219
<i>Development Services</i>					
Personnel	390,261	332,170	392,500	334,700	421,839
Operating charges	16,188	17,257	33,400	31,200	26,650
Capital	-	-	-	-	-
Total	406,449	349,427	425,900	365,900	448,489
<i>Streets & Drainage</i>					
Personnel	134,473	110,561	125,000	78,800	138,500
Operating charges	91,919	88,962	95,800	95,800	278,700
Total	226,392	199,523	220,800	174,600	417,200
<i>Facilities Maintenance</i>					
Personnel	177,300	176,282	181,200	178,000	209,056
Operating charges	355,896	412,301	444,400	436,900	606,900
Capital	13,313	-	-	7,900	27,500
Total	546,510	588,583	625,600	622,800	843,456
<i>General Services</i>					
Personnel	392,675	368,592	420,100	417,772	444,864
Operating charges	184,727	162,879	193,300	189,400	307,500
Total	612,831	543,306	621,400	615,172	752,364
<i>Planning</i>					
Personnel	206,513	193,946	265,700	189,200	213,973
Operating charges	137,308	61,081	126,600	119,000	142,000
Capital	-	-	1,800	1,800	-
Total	343,821	255,026	394,100	310,000	355,973
<i>Total Department</i>	\$ 2,671,798	\$ 2,277,843	\$ 2,700,400	\$ 2,527,072	\$ 3,216,701

Public Works Staffing Schedule (General Fund)

POSITION	GRADE	2015	2016	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works					
Public Works Administration					
Asst. City Manager\Public Works					
Dir	IV	1	-	113,813	170,719
Public Works Director	III	-	1	108,393	162,590
Administrative Assistant	205	1	1	40,830	57,162
Development Services					
Chief Building Official	112	1	1	83,531	125,296
Building Inspector	206	2	2	45,644	63,902
Permit Technician	204	2	2	36,985	51,780
Operations					
Maintenance Worker III	204	1	1	36,985	51,780
Maintenance Worker I	202	1	1	30,635	42,889
Facilities Maintenance					
Facilities Maintenance Mgr	111	1	1	70,568	105,852
Facilities Maintenance Tech	205	1	1	40,830	57,162
General Services					
Asst Director - Public Works	113	1	-	88,153	132,228
General Services Superintendent	112	-	1	83,531	125,296
Lead Traffic Technician	206	1	1	45,644	63,902
Lead Mechanic	207	1	1	51,418	71,984
Mechanic	204	1	1	36,985	51,780
Traffic Technician	203	1	1	33,141	46,397
Planning					
City Planner	112	1	1	83,531	125,296
Code Enforcement/ACO	205	1	1	40,830	57,162
Total Public Works		18	18		

PUBLIC WORKS DEPARTMENT

Public Works Administration Division Line

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 232,140	\$ 177,956	\$ 179,900	\$ 186,400	\$ 165,019
OVERTIME	2,073	371	3,000	500	2,000
LONGEVITY	1,625	1,000	1,200	1,200	1,300
HEALTH & DENTAL	17,222	13,180	16,000	15,800	24,100
TMRS	23,788	19,203	19,800	23,400	20,800
FICA	16,831	12,512	14,100	14,600	12,700
WORKERS COMPENSATION	624	393	400	400	400
ALLOWANCES	6,897	6,869	6,900	6,900	6,900
OTHER BENEFITS	9,719	1,706	1,400	1,800	1,400
EMPLOYEE RELATIONS	4,477	3,494	5,100	5,100	6,000
PERSONNEL	315,397	236,684	247,800	256,100	240,619
OFFICE SUPPLIES	9,825	7,967	11,000	11,000	11,000
OPERATING SUPPLIES	1,014	789	1,200	1,200	1,300
EQUIPMENT MAINTENANCE	412	-	1,000	500	1,000
COMMUNICATION	427	716	1,000	1,000	3,000
ELECTRIC SERVICE	7,932	6,525	8,800	6,500	7,000
CONSULTANTS	22,133	5,577	30,000	51,000	35,000
EQUIPMENT LEASE/RENTAL	7,329	6,802	7,200	7,200	7,200
PROFESSIONAL DUES	2,381	2,229	2,100	2,100	2,100
PUBLICATIONS	-	365	-	-	-
TRAVEL & TRAINING	3,364	731	8,500	8,500	8,500
CREDIT CARD FEES	-	-	-	-	8,000
OTHER CONTRACTED SERVICES	1,232	270	25,000	25,000	23,500
COMMUNITY RELATIONS	180	722	1,000	500	1,000
TRANSFER TO CAPITAL RESERVE FUND	-	15,000	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	153,000	57,600	68,000	68,000	50,000
OPERATING	209,230	105,293	164,800	182,500	158,600
FURNITURE & EQUIP <\$5000	11,169	-	-	-	-
CAPITAL	11,169	-	-	-	-
PUBLIC WORKS ADMINISTRATION DIVISION TOTAL	\$ 535,796	\$ 341,977	\$ 412,600	\$ 438,600	\$ 399,219

PUBLIC WORKS DEPARTMENT

Development Services Division Line Item

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 278,316	\$ 248,501	\$ 261,200	\$ 240,600	\$ 299,189
OVERTIME	4,310	3,853	3,000	5,500	4,900
LONGEVITY	2,330	2,349	2,600	2,600	2,800
HEALTH & DENTAL	32,022	28,269	41,900	29,900	48,200
TMRS	28,127	26,464	56,000	30,500	37,100
FICA	21,676	16,849	21,500	19,000	23,300
WORKERS COMPENSATION	1,066	846	1,100	1,000	1,150
ALLOWANCES	2,057	1,964	2,100	2,100	2,100
OTHER BENEFITS	20,322	3,003	3,100	3,500	3,100
EMPLOYEE RELATIONS	35	73	-	-	-
PERSONNEL	390,261	332,170	392,500	334,700	421,839
OFFICE SUPPLIES	1,612	1,387	1,000	1,000	1,000
OPERATING SUPPLIES	2,317	2,315	3,400	2,600	3,400
FUEL	-	1,332	1,800	1,100	1,300
VEHICLE MAINTENANCE	-	1,489	2,200	1,500	1,500
COMMUNICATION	740	366	1,000	1,000	1,000
EQUIPMENT LEASE/RENTAL	1,513	1,565	1,800	1,800	1,800
PROFESSIONAL DUES	1,517	664	800	800	800
PUBLICATIONS	-	116	500	500	300
TRAVEL & TRAINING	3,007	3,031	4,600	4,600	6,550
OTHER CONTRACTED SERVICES	21	452	10,700	10,700	700
COMMUNITY RELATIONS	457	41	1,100	1,100	3,300
TRANSFER TO VEHICLE REPLACEMENT FUND	5,004	4,500	4,500	4,500	5,000
OPERATING	16,188	17,257	33,400	31,200	26,650
DEVELOPMENT SERVICES DIVISION TOTAL	\$ 406,449	\$ 349,427	\$ 425,900	\$ 365,900	\$ 448,489

PUBLIC WORKS DEPARTMENT

Streets & Drainage Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 76,525	\$ 68,471	\$ 78,000	\$ 50,000	\$ 78,700
ON CALL	3,512	3,167	3,800	1,700	3,800
OVERTIME	13,212	10,174	10,000	7,500	10,000
LONGEVITY	415	502	700	300	400
HEALTH & DENTAL	11,461	10,488	13,300	8,400	24,100
TMRS	9,187	8,483	9,200	5,000	10,800
FICA	7,142	6,245	6,800	4,000	6,800
WORKERS COMPENSATION	1,995	1,793	2,000	1,000	2,200
OTHER BENEFITS	11,026	1,200	1,200	900	1,700
EMPLOYEE RELATIONS	-	40	-	-	-
PERSONNEL	134,473	110,561	125,000	78,800	138,500
OPERATING SUPPLIES	1,329	504	1,000	1,000	1,000
FUEL	3,229	3,614	4,500	2,500	3,500
EQUIPMENT MAINTENANCE	-	-	500	500	500
DRAINAGE MAINTENANCE	32,295	10,677	18,000	20,000	20,000
STREET MAINTENANCE	36,395	51,643	47,500	47,500	50,000
COMMUNICATION	-	-	1,500	1,500	1,500
TRAVEL & TRAINING	-	-	300	300	300
OTHER CONTRACTED SERVICES	10,667	14,520	12,500	12,500	12,500
COMMUNITY RELATIONS	-	-	2,000	2,000	2,000
TRANSFER TO VEHICLE REPLACEMENT FUND	8,004	8,004	8,000	8,000	8,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	-	-	179,400
OPERATING	91,919	88,962	95,800	95,800	278,700
STREETS & DRAINAGE DIVISION TOTAL	\$ 226,392	\$ 199,523	\$ 220,800	\$ 174,600	\$ 417,200

PUBLIC WORKS DEPARTMENT

Facility Maintenance Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 115,295	\$ 118,345	\$ 120,600	\$ 117,000	\$ 135,956
PART-TIME WAGES	-	-	-	-	6,000
ON CALL	2,729	2,771	2,800	2,800	2,800
OVERTIME	3,493	4,045	4,000	4,000	4,000
LONGEVITY	545	670	800	800	900
HEALTH & DENTAL	23,267	21,256	24,100	22,800	24,000
TMRS	12,164	13,191	13,200	15,000	17,100
FICA	8,998	9,393	9,600	9,200	11,200
WORKERS COMPENSATION	2,687	2,812	2,700	2,800	3,200
ALLOWANCES	2,057	2,049	2,100	2,100	2,100
OTHER BENEFITS	6,065	1,484	1,300	1,500	1,800
EMPLOYEE RELATIONS	-	267	-	-	-
PERSONNEL	177,300	176,282	181,200	178,000	209,056
OFFICE SUPPLIES	160	-	200	200	400
OPERATING SUPPLIES	901	1,301	4,000	3,000	4,000
FUEL	2,972	1,154	1,500	800	900
EMERGENCY GENERATOR FUEL	8,419	2,319	-	-	-
EQUIPMENT MAINTENANCE	41,994	45,320	55,000	55,000	55,000
VEHICLE MAINTENANCE	-	714	2,600	1,300	1,500
BUILDING & GROUNDS MAINTENANCE	53,679	59,016	62,000	60,000	58,000
PROFESSIONAL DUES	825	546	1,000	500	700
TRAVEL & TRAINING	3,965	6,186	5,400	5,400	5,400
OTHER CONTRACTED SERVICES	232,985	274,936	292,000	290,000	281,000
TRANSFER TO VEHICLE REPLACEMENT FUND	9,996	9,504	8,000	8,000	8,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	11,304	12,700	12,700	19,500
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	-	-	172,500
OPERATING	355,896	412,301	444,400	436,900	606,900
OTHER EQUIPMENT	1,503	-	-	7,900	27,500
OTHER CONSTRUCTION COSTS	11,810	-	-	-	-
CAPITAL	13,313	-	-	7,900	27,500
FACILITY MAINTENANCE TOTAL	\$ 546,510	\$ 588,583	\$ 625,600	\$ 622,800	\$ 843,456

PUBLIC WORKS DEPARTMENT

General Services Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 247,532	\$ 240,201	\$ 269,500	\$ 277,300	\$ 292,264
ON CALL	10,236	10,946	11,200	11,000	11,000
OVERTIME	7,764	7,402	8,000	8,000	8,000
LONGEVITY	1,825	1,950	2,100	2,100	3,000
HEALTH & DENTAL	50,510	50,526	67,400	55,200	57,000
TMRS	26,423	27,075	29,200	30,000	36,500
FICA	19,709	18,826	21,400	21,400	23,100
WORKERS COMPENSATION	11,616	5,806	6,200	5,100	8,300
ALLOWANCES	2,057	2,049	2,000	4,372	2,100
OTHER BENEFITS	14,681	3,234	3,100	3,300	3,600
EMPLOYEE RELATIONS	324	578	-	-	-
PERSONNEL	392,675	368,592	420,100	417,772	444,864
OFFICE SUPPLIES	176	397	600	400	600
OPERATING SUPPLIES	9,726	10,409	12,000	12,000	13,000
FUEL	7,184	9,902	9,900	4,700	6,000
EQUIPMENT MAINTENANCE	6,496	4,238	4,900	12,000	7,500
VEHICLE MAINTENANCE	45,627	12,953	10,300	10,300	13,000
TRAFFIC CONTROL MAINTENANCE	29,531	23,576	31,000	27,000	30,000
ELECTRIC SERVICE	5,033	4,497	5,700	4,700	4,800
NATURAL GAS SERVICE	-	-	700	1,000	1,000
EQUIPMENT LEASE/RENTAL	780	711	800	800	800
PROFESSIONAL DUES	2,199	2,450	4,100	4,100	4,300
PUBLICATIONS	572	521	500	400	500
TRAVEL & TRAINING	10,148	6,974	13,500	13,500	13,500
OTHER CONTRACTED SERVICES	14,270	23,254	32,000	32,000	30,500
COMMUNITY RELATIONS	990	93	6,800	6,000	5,800
TRANSFER TO VEHICLE REPLACEMENT FUND	51,996	33,504	32,000	32,000	31,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	29,400	28,500	28,500	32,500
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	-	-	112,700
OPERATING	184,727	162,879	193,300	189,400	307,500
FURNITURE & EQUIP <\$5000	8,600	8,690	-	-	-
OTHER EQUIPMENT	25,447	3,145	-	-	-
CONSTRUCTION COSTS	1,381	-	8,000	8,000	-
CAPITAL	35,428	11,835	8,000	8,000	-
GENERAL SERVICES DIVISION TOTAL	\$ 612,831	\$ 543,306	\$ 621,400	\$ 615,172	\$ 752,364

PUBLIC WORKS DEPARTMENT

Planning Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 151,839	\$ 144,106	\$ 188,900	\$ 140,000	\$ 160,473
PART-TIME WAGES	-	1,724	1,300	-	-
OVERTIME	165	147	2,000	1,200	1,000
LONGEVITY	1,995	1,330	1,500	1,500	1,600
HEALTH & DENTAL	14,257	16,825	33,200	15,000	16,000
TMRS	15,210	15,141	20,200	17,400	19,600
FICA	11,650	11,101	14,900	10,800	12,300
WORKERS COMPENSATION	1,034	494	600	500	500
ALLOWANCES	1,210	1,205	1,200	1,200	1,200
OTHER BENEFITS	9,153	1,872	1,900	1,600	1,300
PERSONNEL	206,513	193,946	265,700	189,200	213,973
OFFICE SUPPLIES	369	800	600	500	300
OPERATING SUPPLIES	3,967	2,723	4,700	4,000	7,700
FUEL	2,848	3,272	4,200	2,700	3,200
CONSULTANTS	-	-	30,000	30,000	50,000
VEHICLE MAINTENANCE	-	1,725	1,600	1,600	1,500
COMMUNICATION	3,602	1,516	4,500	5,000	5,600
ELECTRIC SERVICE	392	-	800	900	900
PROFESSIONAL DUES	199	426	1,000	1,000	1,000
PUBLICATIONS	-	121	-	-	-
TRAVEL & TRAINING	775	577	3,400	2,500	3,400
OTHER CONTRACTED SERVICES	44,155	44,425	68,500	63,500	60,400
COMMUNITY RELATIONS	-	-	1,800	1,800	3,000
TRANSFER TO CAPITAL PROJECT FUND	75,000	-	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	6,000	5,496	5,500	5,500	5,000
OPERATING	137,308	61,081	126,600	119,000	142,000
FURNITURE & EQUIP <\$5000	-	-	1,800	1,800	-
CAPITAL	-	-	1,800	1,800	-
PLANNING DIVISION TOTAL	\$ 343,821	\$ 255,026	\$ 394,100	\$ 310,000	\$ 355,973

PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department is responsible for operating and maintaining the West University Place Recreation Center, the Colonial Park Pool, the Community Building/Senior Center, the Scout House and seven (7) municipal parks and playgrounds. The department also is responsible for planning, implementing and evaluating a variety of recreational/leisure activities and special events for all ages.

PARKS AND RECREATION DEPARTMENT MISSION

The West University Place Parks and Recreation Department team offers quality programs, facilities and services that encourage community participation and promotes fun, physical activity and growth, in a safe and wholesome environment

PARKS AND RECREATION DEPARTMENT DIVISIONS

P&R Administration – Provides management and leadership for the Department's divisions. (2016 Budget - \$617,400)

Senior Services – Provides transportation, leisure and social services for the senior citizens of West University Place. (2016 Budget - \$341,600)

Recreation Center – Cost center for the operation of the pool and recreation facilities at the West University Place Recreation Center. (2016 Budget - \$1,466,300)

Parks Maintenance – (Formerly Facilities Maintenance) - Maintains the City's parks and landscaping. (2016 Budget - \$643,400)

Colonial Park Pool – Operation of the pool at Colonial Park. (2016 Budget - \$595,700)

PARKS AND RECREATION DEPARTMENT 2016 GOALS

- * Pursue purchase and development of additional parkland per approved 2006 bond election, as directed by City Council.
- * Complete the redevelopment of the west end of Colonial Park to allow for year around access/use of green space immediately west of the pool deck.
- * Evaluate and make recommendation on parking solutions around the West U Recreation Center during overlapping events.
- * Evaluate and make recommendation on Bellaire Blvd. hike and bike access with City of Bellaire.
- * Work with Administration in evaluating and making recommendation to determine resident satisfaction with current services.
- * Continue the Summer Park Maintenance and Recreation Division Intern program.

PARKS AND RECREATION DEPARTMENT 2016 GOALS (cont'd)

- * Continue the parks and medians beautification projects that were launched in 2014, to include more color beds, improved irrigation and additional facility landscapes.
- * Continue appointing sub-committees of the Parks Board, Senior Board and Friends Board to assist staff in the ongoing efforts to achieve excellence in customer service, program and activity planning, identifying development needs in parks and recreational facilities and in being the conduit for citizen feedback to staff.
- * Generate \$1,500,000.00 in revenue in 2016 through fee-based leisure program offerings, recreational facilities membership sales, Friends fundraising efforts and facility rentals.
- * Continue efforts in growing the number of residents who participate in the Senior Services Divisions leisure program offerings, with active support from both the Good Neighbor Team and the Senior Board.
- * Continue to offer cross-generational activities at both the Senior Center and the Recreation Center in an effort to offer the active/adventure programs and special events that our older adult population prefers.
- * Partner with the Friends of West University Place Parks in facilitating the following fundraising projects:
 - Fathers & Flashlights
 - Park Lovers Ball
 - Park Paver Program
 - Stork Program
- * Continue to develop active partnerships with area agencies and organizations that will improve the overall quality of life for older residents through leisure programming, transportation services and social services referrals.
- * Continue to work with the Administration and IT Departments in the area of growing and promoting the citywide social networking initiatives.
- * Continue our recruiting, hiring, training and retention efforts for the Recreation Division's year-around and seasonal part-time positions of Lifeguard, Swim Instructors and Recreation Attendants, Park Maintenance personnel and the Senior Services Division part-time positions of Rental Caretaker and Senior Driver.
- * Continue investigating opportunities for increasing the number of citizen rentals of the Community Building and Senior Center facility.

PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees 2016 – 12 (2015 – 12)
- * Total 2016 budget - \$3,664,400 (2015 total budget - \$3,148,090)

PARKS & RECREATION DEPARTMENT

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
<i>P&R Administration</i>					
Personnel	\$ 336,689	\$ 335,673	\$ 361,700	\$ 364,500	\$ 385,700
Operating charges	206,865	160,017	208,335	213,400	231,700
Total	543,554	495,690	570,035	577,900	617,400
<i>Senior Services</i>					
Personnel	175,729	177,095	186,500	194,200	211,300
Operating charges	71,767	106,227	119,600	113,900	130,300
Total	247,496	283,323	306,100	308,100	341,600
<i>Recreation Center</i>					
Personnel	469,710	471,263	507,080	527,380	560,700
Operating charges	727,093	656,618	750,865	680,985	877,600
Capital	-	-	55,030	55,030	28,000
Total	1,196,803	1,127,881	1,312,975	1,263,395	1,466,300
<i>Parks Maintenance</i>					
Personnel	127,821	147,970	182,760	162,160	215,000
Operating charges	259,046	364,961	380,700	306,100	424,800
Capital	-	4,858	-	-	3,600
Total	386,867	517,789	563,460	468,260	643,400
<i>Colonial Park</i>					
Personnel	144,198	148,438	176,500	155,530	176,000
Operating charges	250,041	199,090	219,020	220,640	395,700
Capital	-	3,570	-	-	24,000
Total	394,240	351,099	395,520	376,170	595,700
Total Department	\$ 2,768,959	\$ 2,775,782	\$ 3,148,090	\$ 2,993,825	\$ 3,664,400

Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2015	2016	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Parks and Recreation</i>					
<i>Community Building</i>					
Parks and Recreation Director	III	1	1	108,393	162,590
Assistant Parks & Recreation Director					
Director	112	1	1	83,531	125,296
Executive Director FWUP	109	1	1	60,076	84,107
<i>Senior Services</i>					
Senior Services Manager	110	1	1	63,921	89,488
Recreation Specialist	205	1	1	40,830	57,162
<i>Recreation Center</i>					
Recreation Manager	111	1	1	70,568	105,852
Assistant Recreation Mgr	206	1	1	45,644	63,902
Recreation Specialist	205	2	2	40,830	57,162
<i>Parks Maintenance</i>					
Park Maintenance Supervisor	207	1	1	51,418	71,984
Parks Technician	201	2	2	29,250	40,951
Total Parks and Recreation Department		12	12		

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Administration Division

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 230,467	\$ 247,484	\$ 266,200	\$ 267,100	\$ 282,400
PART-TIME WAGES	8,308	-	-	-	-
LONGEVITY	1,730	2,550	2,800	2,800	3,000
HEALTH & DENTAL	26,417	27,131	30,800	30,800	31,100
TMRS	24,447	26,709	28,800	28,800	35,100
FICA	17,658	18,207	20,600	22,500	21,500
WORKERS COMPENSATION	2,644	918	600	600	600
ALLOWANCES	8,954	8,917	8,900	8,900	8,900
OTHER BENEFITS	14,927	2,486	2,000	2,000	2,100
EMPLOYEE RELATIONS	1,135	1,271	1,000	1,000	1,000
PERSONNEL	336,689	335,673	361,700	364,500	385,700
OFFICE SUPPLIES	1,312	1,100	1,000	1,000	1,000
OPERATING SUPPLIES	2,111	3,010	2,735	2,700	2,700
BUILDING & GROUNDS MAINTENANCE	12,517	-	-	-	-
SWIMMING POOL MAINTENANCE	644	45	-	-	-
COMMUNICATION	22,586	27,910	23,000	23,000	23,000
ELECTRIC SERVICE	11,980	10,337	15,000	11,300	11,400
NATURAL GAS SERVICE	-	-	2,500	5,000	5,000
EQUIPMENT LEASE/RENTAL	3,378	3,681	4,000	4,000	4,000
PROFESSIONAL DUES	2,578	3,454	3,000	3,100	3,100
TRAVEL & TRAINING	4,807	4,205	6,000	5,700	5,700
TRI-SPORTS	80,000	80,000	120,000	125,000	125,000
COMMUNITY RELATIONS	3,548	3,067	3,000	4,500	4,500
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	61,404	23,208	28,100	28,100	46,300
OPERATING	206,865	160,017	208,335	213,400	231,700
PARKS AND RECREATION ADMINISTRATION DIVISION TOTAL	\$ 543,554	\$ 495,690	\$ 570,035	\$ 577,900	\$ 617,400

PARKS AND RECREATION DEPARTMENT

Senior Services Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 108,308	\$ 112,062	\$ 111,700	\$ 117,800	\$ 124,700
PART-TIME WAGES	24,503	24,385	31,000	31,000	36,600
OVERTIME	962	764	1,000	1,200	1,700
LONGEVITY	630	1,180	1,300	1,300	1,400
HEALTH & DENTAL	14,132	14,481	16,400	15,600	16,600
TMRS	10,750	11,757	11,800	14,600	15,300
FICA	9,779	10,093	11,000	10,400	12,500
WORKERS COMPENSATION	623	914	1,000	800	1,200
OTHER BENEFITS	6,043	1,458	1,300	1,500	1,300
PERSONNEL	175,729	177,095	186,500	194,200	211,300
OFFICE SUPPLIES	556	472	1,000	1,000	1,000
OPERATING SUPPLIES	4,743	2,826	5,500	2,000	5,500
FUEL	3,774	2,117	2,500	1,300	1,600
VEHICLE MAINTENANCE	-	299	2,200	2,000	2,000
COMMUNICATION	6,055	8,321	8,000	8,000	8,500
EQUIPMENT LEASE/RENTAL	818	962	1,200	1,200	1,200
PROFESSIONAL DUES	70	225	300	300	300
TRAVEL & TRAINING	1,683	1,085	2,000	1,200	1,700
CREDIT CARD FEES	-	-	-	-	1,500
INSTRUCTOR FEES	28,356	31,376	32,000	32,000	32,000
COMMUNITY RELATIONS	14,021	14,551	18,000	18,000	18,000
BOARDS AND COMMITTEES	3,687	3,397	4,000	4,000	4,000
TRANSFER TO VEHICLE REPLACEMENT FUND	8,004	9,000	8,700	8,700	9,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	31,596	34,200	34,200	38,500
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	-	-	5,500
OPERATING	71,767	106,227	119,600	113,900	130,300
SENIOR SERVICES DIVISION TOTAL	\$ 247,496	\$ 283,323	\$ 306,100	\$ 308,100	\$ 341,600

PARKS AND RECREATION DEPARTMENT

Recreation Center Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 194,176	\$ 193,587	\$ 206,300	\$ 216,200	\$ 231,000
PART-TIME WAGES	176,905	189,691	201,000	200,000	201,000
ON CALL	1,002	1,191	1,700	1,600	1,700
OVERTIME	4,631	3,819	9,800	9,800	10,500
LONGEVITY	1,005	1,183	1,600	1,600	1,400
HEALTH & DENTAL	23,838	21,026	27,100	27,100	36,600
TMRS	19,990	20,040	12,800	26,800	29,600
FICA	29,661	28,317	32,100	32,300	33,800
WORKERS COMPENSATION	2,746	6,196	8,100	5,400	8,500
ALLOWANCES	4,114	4,097	4,080	4,080	4,100
OTHER BENEFITS	11,642	2,115	2,500	2,500	2,500
PERSONNEL	469,710	471,263	507,080	527,380	560,700
OFFICE SUPPLIES	4,759	2,353	5,240	5,000	4,400
OPERATING SUPPLIES	53,154	56,493	57,830	57,800	62,000
TREATMENT CHEMICALS	13,705	11,647	14,000	14,000	14,000
EQUIPMENT MAINTENANCE	10,748	28,786	9,630	9,630	8,700
SWIMMING POOL MAINTENANCE	17,069	23,184	26,675	26,675	37,600
COMMUNICATION	1,275	2,319	2,400	2,400	1,900
ELECTRIC SERVICE	97,995	83,899	132,000	92,800	94,600
NATURAL GAS SERVICE	-	-	22,000	21,000	21,000
EQUIPMENT LEASE/RENTAL	6,813	7,996	7,800	7,800	7,800
PROFESSIONAL DUES	920	759	1,470	1,470	1,600
TRAVEL & TRAINING	6,631	7,784	12,610	12,610	17,300
CREDIT CARD FEES	-	-	-	-	20,200
INSTRUCTOR FEES	311,622	332,002	354,410	325,000	342,800
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	202,404	99,396	104,800	104,800	115,100
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	-	-	128,600
OPERATING	727,093	656,618	750,865	680,985	877,600
FURNITURE & EQUIP <\$5000	-	-	55,030	55,030	28,000
CAPITAL	-	-	55,030	55,030	28,000
RECREATION CENTER DIVISION TOTAL	\$ 1,196,803	\$ 1,127,881	\$ 1,312,975	\$ 1,263,395	\$ 1,466,300

PARKS AND RECREATION DEPARTMENT

Parks Maintenance Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 77,239	\$ 86,636	\$ 120,600	\$ 102,300	\$ 129,000
PART-TIME WAGES	3,620	15,548	5,800	5,800	6,000
ON CALL	1,377	1,620	1,800	2,000	2,000
OVERTIME	1,962	1,296	2,260	2,260	3,200
LONGEVITY	175	250	400	400	600
HEALTH & DENTAL	20,497	21,076	23,400	23,400	41,000
TMRS	7,610	9,163	12,200	12,200	16,100
FICA	6,209	7,816	9,900	8,400	10,500
WORKERS COMPENSATION	2,305	1,992	2,500	2,000	2,700
ALLOWANCES	1,210	1,205	2,100	1,800	2,100
OTHER BENEFITS	5,617	1,370	1,800	1,600	1,800
PERSONNEL	127,821	147,970	182,760	162,160	215,000
OFFICE SUPPLIES	309	261	300	300	300
OPERATING SUPPLIES	2,588	2,526	3,000	4,500	5,200
FUEL	3,045	4,787	6,000	4,700	5,500
EQUIPMENT MAINTENANCE	589	637	1,300	1,300	1,300
VEHICLE MAINTENANCE	-	1,679	2,000	4,000	3,000
BUILDING & GROUNDS MAINTENANCE	107,812	129,383	130,000	100,000	115,000
COMMUNICATION	46	-	-	-	-
ELECTRIC SERVICE	20,667	18,671	22,000	20,200	19,400
TRAVEL & TRAINING	3,194	3,864	4,000	3,000	4,000
OTHER CONTRACTED SERVICES	90,000	167,256	189,000	145,000	187,500
TRANSFER TO CAPITAL PROJECT FUND	23,800	14,500	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	6,996	8,496	8,300	8,300	8,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	12,900	14,800	14,800	16,200
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	-	-	59,400
OPERATING	259,046	364,961	380,700	306,100	424,800
TRUCKS	-	4,858	-	-	3,600
	-	4,858	-	-	3,600
PARKS MAINTENANCE DIVISION TOTAL	\$ 386,867	\$ 517,789	\$ 563,460	\$ 468,260	\$ 643,400

PARKS AND RECREATION DEPARTMENT

Colonial Park Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 56	\$ (488)	\$ -	\$ -	\$ -
PART-TIME WAGES	132,674	134,075	161,000	140,000	160,600
OVERTIME	-	-	-	30	-
FICA	9,592	11,897	12,400	12,400	12,300
WORKERS COMPENSATION	1,876	2,955	3,100	3,100	3,100
PERSONNEL	144,198	148,438	176,500	155,530	176,000
OFFICE SUPPLIES	1,284	1,091	2,060	2,000	2,000
OPERATING SUPPLIES	10,686	10,144	30,720	30,500	27,100
TREATMENT CHEMICALS	17,483	14,674	17,510	17,510	17,600
EQUIPMENT MAINTENANCE	3,468	335	3,000	3,000	3,000
BUILDING & GROUNDS MAINTENANCE	7,000	-	-	-	-
SWIMMING POOL MAINTENANCE	56,250	73,775	57,210	57,210	80,700
COMMUNICATION	70	512	1,100	1,000	700
ELECTRIC SERVICE	48,831	38,888	40,000	44,500	46,900
NATURAL GAS SERVICE	-	-	6,000	3,500	4,000
EQUIPMENT LEASE/RENTAL	773	784	820	820	900
TRAVEL & TRAINING	-	-	-	-	-
CREDIT CARD FEES	-	-	-	-	2,400
INSTRUCTOR FEES	-	988	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	104,196	57,900	60,600	60,600	65,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	-	-	145,400
OPERATING	250,041	199,090	219,020	220,640	395,700
FURNITURE & EQUIP < \$5000	-	3,570	-	-	24,000
CAPITAL	-	3,570	-	-	24,000
COLONIAL PARK DIVISION TOTAL	\$ 394,240	\$ 351,099	\$ 395,520	\$ 376,170	\$ 595,700

GENERAL FUND

Transfers

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
TRANSFER FROM WATER & SEWER FUND	\$ 1,250,004	\$ 1,250,004	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
TRANSFER FROM SOLID WASTE FUND	309,996	309,996	310,000	310,000	310,000
TRANSFERS IN	<u>\$ 1,560,000</u>				
TRANSFER TO CAPITAL PROJECT FUND	\$ -	\$ 223,000	\$ -	\$ -	\$ -
TRANSFER TO CAPITAL RESERVE FUND	200,004	200,004	79,300	79,300	500,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	84,996	-	-	-	-
TRANSFERS OUT	<u>\$ 285,000</u>	<u>\$ 423,004</u>	<u>\$ 79,300</u>	<u>\$ 79,300</u>	<u>\$ 500,000</u>

The Debt Service Fund is established by ordinances authorizing the issuance of general obligation bonds. These same ordinances call for levying an *ad valorem* (property) tax to provide the funds to pay the principal and interest due on the City's general obligation bonds and certificates of obligation. In simpler terms, the Fund accounts for the repayment of borrowed money and the payment of interest that lenders charge the City to borrow.

The City of West University Place uses debt financing to fund large capital investments. Streets, drainage, water and wastewater systems are all constructed with borrowed funds. The Debt Service Fund does not finance all of the City's bonded debt service. The Water and Sewer Fund also provides funds to repay debt. Funding the 2016 debt service payments requires an *ad valorem* tax rate of \$.14858 per \$100 of assessed value in tax year 2015, a decrease of 11.68% or \$0.01965 per \$100.

In 2016, the Debt Service Fund will pay \$8,110,050 of debt service and fiscal agent fees, a decrease of \$6,950 from 2015. This slight decrease is due to the refinancing of certain maturities of the existing tax supported debt. In September 2010, City Council authorized the refunding of a portion of the outstanding debt obligations of the City, namely the Waterworks and Sewer System Revenue Bonds, Series 2001A, Waterworks and Sewer System Revenue Bonds, Series 2001B, and the Permanent Improvement and Refunding Bonds, Series 2002. In November 2011, the City Council authorized the refunding of a portion of the outstanding debt obligations of the City, specifically another portion of the Permanent Improvement and Refunding Bonds, Series 2002. The debt was refunded as general obligation debt to take advantage of better interest rates than revenue bond debt were experiencing. The debt service on the 2010 Refunding Bonds that is directly associated with the revenue bonds is funded by a transfer from the Water and Sewer Fund. On April 9, 2013, the City issued \$16,360,000 of permanent improvement refunding bonds, series 2013 for the purpose of partially refunding the permanent improvement refunding bonds, series 2005. This resulted in a savings over the life of the bonds of approximately 1.26 million.

The City Charter limits the City's bonded debt to no more than 5% of the assessed property values. Since the projected assessed value for the City for tax year 2015 is \$5.08 billion, the current debt limit under this provision is \$254.3 million. As of December 31, 2015, the City will owe a total of \$57.105 million to bondholders for all existing outstanding principal. Of this total, the Debt Service Fund, using property taxes, will provide \$52.940 million. The funding for the remaining debt is generated from user fees in the Water and Sewer Fund.

The most recent Standard and Poor's Investor Services bond ratings for West University Place's General Obligation Bonds were that agency's highest rating, AAA. Relative stability in assessed values, the political stability of the community, and the underlying strength in the Houston Area economy have kept the City's credit ratings high despite its significant debt load.

FUTURE ACTIVITY

Annual debt service on the current outstanding bonds will reach a maximum of \$8.5 million in 2020 when the outstanding bonds issued prior to 2009 will be retired. During the recent period of historically low interest rates, the City refunded all bonds that were available for refunding, significantly reducing interest that the City had to pay. With most outstanding bonds at interest rates close to the current market, future refundings will be rare.

DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
CURRENT YEAR PROPERTY TAXES	\$ 7,676,733	\$ 7,738,872	\$ 8,030,000	\$ 8,013,400	\$ 8,034,500
PRIOR YEAR PROPERTY TAXES	12,782	11,866	8,500	22,000	10,000
PENALTY AND INTEREST	30,934	35,656	25,000	28,500	25,000
EARNINGS ON INVESTMENTS	2,403	3,415	1,500	3,000	2,500
TRANSFER FROM WATER & SEWER FUND	383,100	378,504	383,800	383,800	383,950
GENERAL OBLIGATION BOND PROCEEDS	16,360,000	-	-	-	-
TOTAL REVENUES	24,465,952	8,168,313	8,448,800	8,450,700	8,455,950
EXPENDITURES:					
BOND PRINCIPAL	5,605,000	6,190,000	6,420,000	6,420,000	6,580,000
INTEREST ON BONDS	2,320,806	1,891,944	1,677,000	1,677,000	1,513,800
FISCAL AGENT FEES	25,140	15,000	20,000	17,000	16,250
ISSUANCE COSTS	541,927	-	-	-	-
PAYMENT TO REFUNDED BOND ESCROW	16,151,373	-	-	-	-
TOTAL EXPENDITURES	24,644,246	8,096,944	8,117,000	8,114,000	8,110,050
NET REVENUES	(178,294)	71,369	331,800	336,700	345,900
BEGINNING BALANCE	273,962	95,668	174,480	167,037	503,737
ENDING BALANCE	\$ 95,668	\$ 167,037	\$ 506,280	\$ 503,737	\$ 849,637

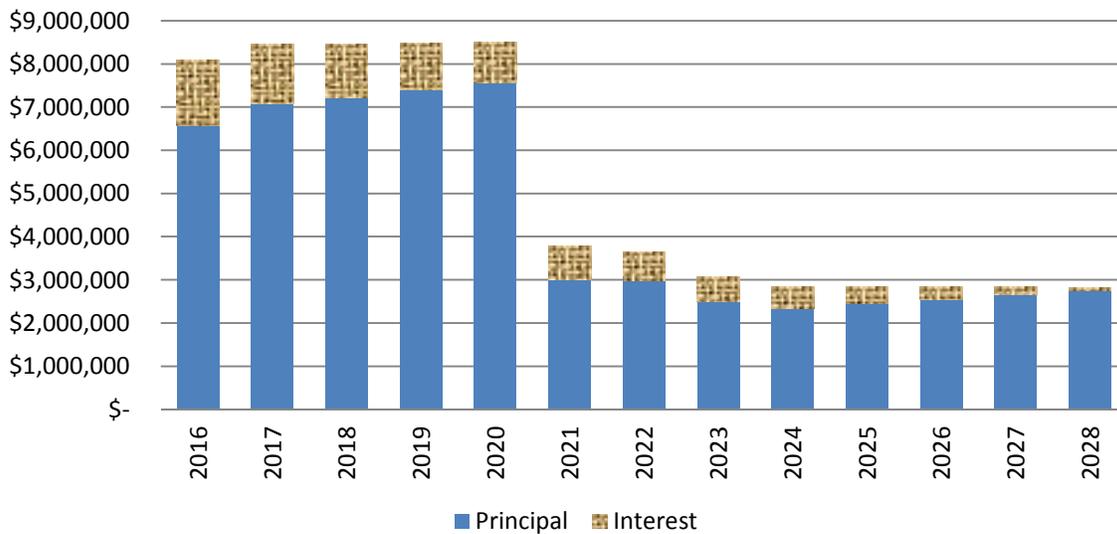
**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
SCHEDULE OF FISCAL YEAR 2016 REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2016	Principal & Interest Requirements for 2016			Principal Outstanding December 31, 2016
				Principal	Interest	Total	
2001	Certificates of Obligation	\$ 3,325,000	\$ 1,145,000	\$ 555,000	\$ 38,170	\$ 593,170	\$ 590,000
2009	Permanent Improvement & Refunding	11,740,000	9,110,000	495,000	363,750	858,750	8,615,000
2009	Certificates of Obligation	1,295,000	1,110,000	45,000	44,781	89,781	1,065,000
2010	Permanent Improvement	5,000,000	4,835,000	75,000	179,413	254,413	4,760,000
2010	Certificates of Obligation	6,900,000	6,615,000	110,000	245,588	355,588	6,505,000
2010A	Certificates of Obligation	1,660,000	1,275,000	80,000	44,400	124,400	1,195,000
2010	Permanent Improvement Refunding	11,145,000	6,845,000	795,000	213,700	1,008,700	6,050,000
2011	Certificates of Obligation	910,000	830,000	20,000	18,225	38,225	810,000
2011	Permanent Improvement Refunding	4,790,000	2,080,000	440,000	49,350	489,350	1,640,000
2012	Permanent Improvement Refunding	8,555,000	7,755,000	570,000	149,400	719,400	7,185,000
2013	Permanent Improvement Refunding	16,360,000	15,505,000	3,395,000	166,945	3,561,945	12,110,000
			<u>\$ 57,105,000</u>	<u>\$ 6,580,000</u>	<u>\$ 1,513,721</u>	<u>\$ 8,093,721</u>	<u>\$ 50,525,000</u>

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2016**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Interest	Total
2016	6,580,000	783,638	730,083	1,513,721	8,093,721
2017	7,075,000	730,083	660,956	1,391,039	8,466,039
2018	7,230,000	660,956	584,533	1,245,489	8,475,489
2019	7,405,000	584,533	505,778	1,090,311	8,495,311
2020	7,575,000	505,778	421,747	927,525	8,502,525
2021	2,995,000	421,747	368,241	789,988	3,784,988
2022	2,980,000	368,241	313,150	681,391	3,661,391
2023	2,500,000	313,150	267,263	580,413	3,080,413
2024	2,345,000	267,263	219,163	486,425	2,831,425
2025	2,445,000	219,163	167,750	386,913	2,831,913
2026	2,550,000	167,750	114,125	281,875	2,831,875
2027	2,660,000	114,125	58,175	172,300	2,832,300
2028	2,765,000	58,175	-	58,175	2,823,175
	\$ 57,105,000	\$ 5,194,601	\$ 4,410,963	\$ 9,605,563	\$ 66,710,563

Annual Debt Service Requirements



The Water and Sewer Fund is an enterprise fund and, as business enterprises in the private sector, is meant to be self-supporting. The Water and Sewer Fund accounts for the revenue, expenditures and transfers associated with the operation of the water and wastewater systems. User fees finance the systems and their services.

The Water and Sewer Fund (W&S Fund) budget is similar to the General Fund budget in that it is prepared using the modified accrual basis of accounting. Revenues are recognized when they are earned, because they are considered measurable and available to finance current operations. Expenditures are recognized when they are incurred. Debt service is recognized when paid.

In terms of revenue, the W&S Fund produces less than half the revenues generated in the General Fund. In spite of its smaller revenue base, the W&S Fund's impact in the community may well exceed the impact of the General Fund. Often the initial operation of a City is its water utility and, in many cases, the reason for incorporating a City is the need for clean, safe drinking water and the sanitary disposal of wastewater. Water and sewer systems are capital-intensive and expensive to construct. Operating costs are insignificant when compared to expenditures made to acquire and repair other capital assets.

In order for the W&S Fund to be self-supporting, the water and sewer service fees must reflect both the cost of operations and the cost of capital, or else the system will deteriorate. Typically, the cost of capital is reflected in the water and sewer rates by charging a rate sufficient to cover the operating costs plus the debt service costs associated with major capital maintenance.

FUND FINANCIAL ACTIVITY:

2015 Financial Activity: W&S Fund gross revenues are expected to be \$6.96 million, slightly below the budget of \$7.56 million.

The City of Houston has not indicated the amount of the annual surface water contract rates; therefore, no water or sewer rate increases are included in this budget. When the rate increase is announced after this budget adoption, we will adjust the rates at which we bill our customers to cover any impact a rate increase from the City of Houston may have on our cost of operations.

Operating expenditures in 2015 are expected to be approximately \$4.19 million, which is slightly below 2015 budget appropriations of \$4.53 million. Debt service, administrative cost and a transfer to the Capital Project Fund adds \$3.67 million more to the total expenditures. Altogether, W&S Fund 2015 expenditures are expected to total approximately \$7.87 million.

The 2016 Budget. The 2016 Budget anticipates total Water and Sewer Utility Fund revenues of approximately \$6.9 million.

System operations, including the Utility Billing division, are appropriated at \$7.86 million, including \$1.25 million transferred to the General Fund to reimburse for costs it incurs on behalf of the W&S Fund and a \$955,000 transfer to the Water & Sewer Capital Projects Fund to cash fund necessary capital projects.

Debt Service for 2016 is \$1,226,300 (principal, interest and fiscal agent fees) on outstanding revenue bonds. Portions of the 2001-A and 2001-B Revenue Bonds were refunded in September 2010, effectively lowering the annual debt service requirements for the W&S Fund. The total debt service for the remaining bonds will steadily decrease from a high of \$1.2 million in 2020 to \$985,080 at the final payment on February 1, 2022.

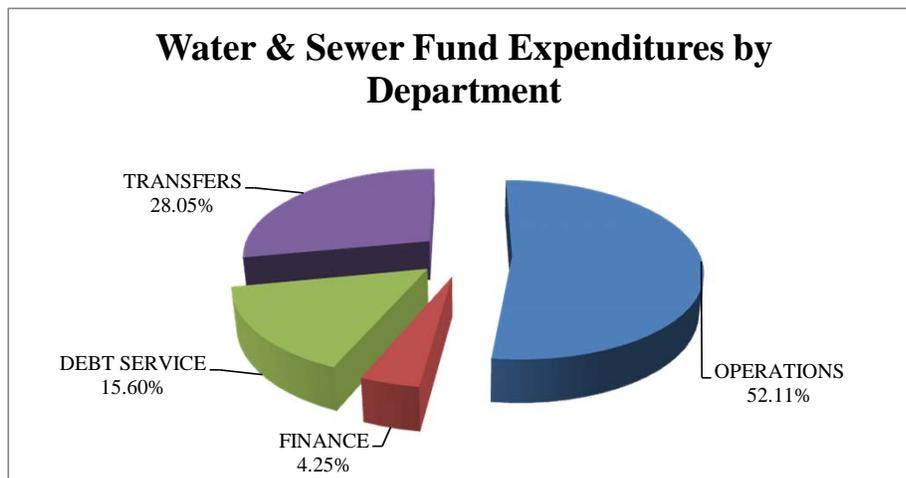
For the Future. The Water and Sewer Utility Fund is the most difficult of all of the City's funds to predict. Water usage can vary dramatically with the weather. All projections and budgets are based on averages and likely to differ considerably from actual results. Most costs also vary as revenues fluctuate, but are generally expected to increase about 4% a year for the next five years. While much of the system's delivery and collection infrastructure is new, some key components are aging dramatically: Lift stations, elevated towers and water wells all will need major overhauls in the foreseeable future.

Anticipated rate increases from the City of Houston will require additional rate increases to keep pace with the City of Houston's rate increase for treated water. Future rate increases may be required to fund capital projects that were not considered part of the City's previous infrastructure replacement program.

**WATER AND SEWER UTILITY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
WATER SERVICE	\$ 5,099,856	\$ 4,564,375	\$ 5,102,410	\$ 4,681,000	\$ 4,700,000
SEWER SERVICE	2,376,613	2,140,771	2,314,200	2,128,200	2,134,500
PENALTIES	70,030	51,263	75,000	50,000	50,000
CONNECTION FEE	70,165	106,740	58,000	100,000	60,000
EARNINGS ON INVESTMENTS	3,888	2,357	2,000	1,100	1,100
MISCELLANEOUS	6,570	4,985	5,000	5,000	5,000
TRANSFER FROM WATER & SEWER CAPITAL PROJECTS FUND	110,473	1,353,111	-	-	-
TOTAL REVENUE	7,737,595	8,223,601	7,556,610	6,965,300	6,950,600
EXPENDITURES BY DEPARTMENT:					
DEBT SERVICE	1,454,802	1,222,802	1,226,650	1,224,650	1,226,300
FINANCE	231,366	269,799	254,860	245,360	334,224
PUBLIC WORKS	3,720,427	3,572,405	4,274,140	3,945,500	4,096,636
TRANSFER TO GENERAL FUND	1,250,004	1,250,004	1,250,000	1,250,000	1,250,000
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	1,899,996	1,899,996	1,200,000	1,200,000	955,000
TOTAL EXPENDITURES	8,556,595	8,215,006	8,205,650	7,865,510	7,862,160
NET REVENUES (EXPENDITURES)	(819,000)	8,595	(649,040)	(900,210)	(911,560)
BEGINNING FUND BALANCE	3,317,506	2,498,506	1,438,602	2,507,101	1,606,891
ENDING FUND BALANCE	\$ 2,498,506	\$ 2,507,101	\$ 789,562	\$ 1,606,891	\$ 695,331

Reserve Requirement (10% of Revenue)	773,759.46	822,360.13	755,661.00	696,530.00	695,060.00
Fund Balance over (under) reserve requirement	1,724,746.54	1,684,740.86	33,901.00	910,360.99	270.99



**WATER AND SEWER UTILITY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
WATER SERVICE	\$ 5,099,856	\$ 4,564,375	\$ 5,102,410	\$ 4,681,000	\$ 4,700,000
SEWER SERVICE	2,376,613	2,140,771	2,314,200	2,128,200	2,134,500
PENALTIES	70,030	51,263	75,000	50,000	50,000
CONNECTION FEE	70,165	106,740	58,000	100,000	60,000
EARNINGS ON INVESTMENTS	3,888	2,357	2,000	1,100	1,100
MISCELLANEOUS	6,570	4,985	5,000	5,000	5,000
TRANSFER FROM WATER & SEWER CAPITAL PROJECTS FUND	110,473	1,353,111	-	-	-
TOTAL REVENUE	7,737,595	8,223,601	7,556,610	6,965,300	6,950,600
EXPENDITURES:					
REGULAR WAGES	666,668	607,410	718,000	706,800	699,540
PART-TIME WAGES	-	386	-	1,000	-
ON CALL	12,656	12,783	12,740	13,800	13,800
OVERTIME	108,287	99,203	80,000	91,900	80,000
LONGEVITY	8,014	7,391	8,160	8,100	7,700
HEALTH & DENTAL	114,379	112,224	159,900	138,300	139,500
TMRS	78,577	74,483	84,100	84,100	95,300
FICA	59,217	53,152	61,700	61,000	59,900
WORKERS COMPENSATION	17,526	10,230	11,600	10,900	11,600
ALLOWANCES	6,171	4,786	6,200	6,200	6,200
OTHER BENEFITS	40,791	8,428	8,700	8,800	8,700
EMPLOYEE RELATIONS	1,371	1,089	1,700	1,200	1,700
OFFICE SUPPLIES	2,583	2,250	2,200	2,200	2,200
OPERATING SUPPLIES	31,572	28,024	23,500	23,500	16,000
FUEL	17,845	13,511	17,900	14,700	19,000
TREATMENT CHEMICALS	61,873	93,454	87,000	87,000	92,000
EQUIPMENT MAINTENANCE	67,837	17,252	35,300	45,300	37,000
VEHICLE MAINTENANCE	16,379	15,383	22,900	17,000	20,000
BUILDING & GROUNDS MAINTENANCE	37,252	62,288	43,500	43,500	62,000
WATER SYSTEM MAINTENANCE	109,149	151,786	115,500	115,500	115,000
SEWER SYSTEM MAINTENANCE	109,787	169,166	156,000	156,000	124,000
COMMUNICATION	21,432	2,512	6,800	6,800	400
ELECTRIC SERVICE	465,204	426,446	505,500	402,000	407,400
SURFACE WATER	1,314,971	1,245,343	1,600,000	1,450,000	1,500,000
NATURAL GAS SERVICE	315	386	500	400	400
EQUIPMENT LEASE/RENTAL	768	6,396	5,600	5,660	5,600
PROFESSIONAL DUES	1,159	700	2,100	2,100	2,100
PUBLICATIONS	93	-	-	-	-
TRAVEL & TRAINING	28,752	20,632	26,000	24,000	26,000
SLUDGE REMOVAL	48,294	56,227	62,000	56,000	62,000
SLUDGE REMOVAL	-	-	-	-	20,400
OTHER CONTRACTED SERVICES	293,403	354,628	343,500	285,500	368,920
COMMUNITY RELATIONS	5,094	9,954	15,000	15,000	26,000
FURNITURE & EQUIP <\$5000	2,275	-	3,000	4,200	2,000
OTHER EQUIPMENT	-	1,803	130,000	130,000	182,000
BOND PRINCIPAL	875,004	675,000	695,000	695,000	725,000
INTEREST ON BONDS	187,836	160,935	144,350	144,350	115,600
FISCAL AGENT FEES	1,500	1,000	3,500	1,500	1,750
ISSUANCE COSTS	7,362	7,363	-	-	-
TRANSFER TO DEBT SERVICE FUND	383,100	378,504	383,800	383,800	383,950
TRANSFER TO GENERAL FUND	1,250,004	1,250,004	1,250,000	1,250,000	1,250,000

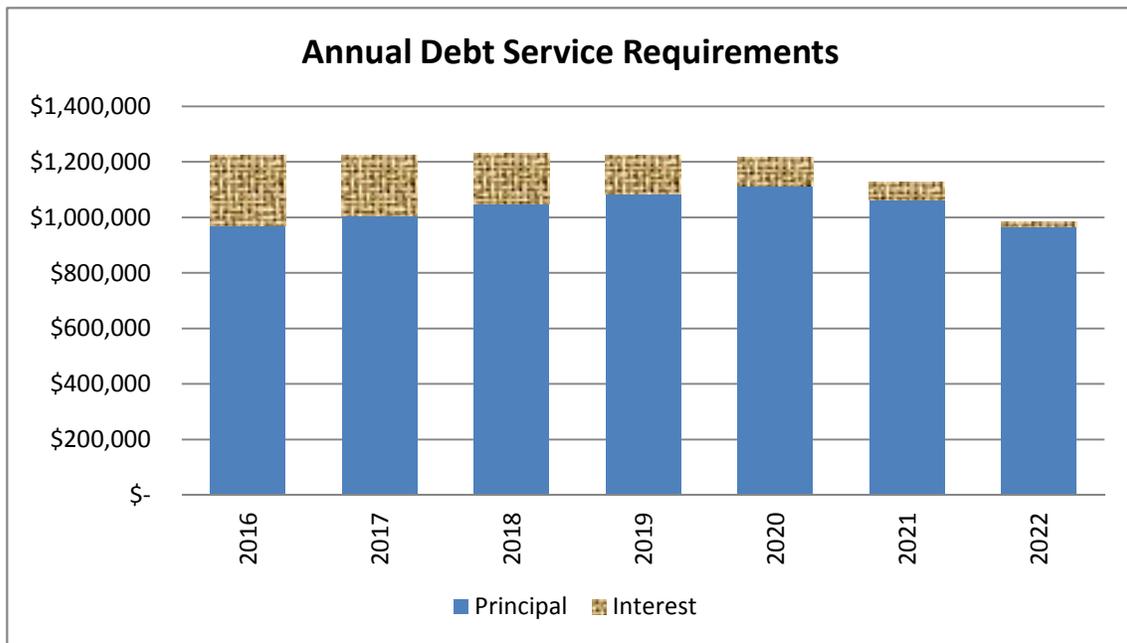
**WATER AND SEWER UTILITY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	1,899,996	1,899,996	1,200,000	1,200,000	955,000
TRANSFER TO VEHICLE REPLACEMENT FUND	74,004	80,004	74,000	74,000	79,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	128,100	92,496	98,400	98,400	137,500
TOTAL EXPENDITURES	8,556,595	8,215,006	8,205,650	7,865,510	7,862,160
NET REVENUES (EXPENDITURES)	(819,000)	8,595	(649,040)	(900,210)	(911,560)
BEGINNING FUND BALANCE	3,317,506	2,498,506	1,438,602	2,507,101	1,606,891
ENDING FUND BALANCE	\$ 2,498,506	\$ 2,507,101	\$ 789,562	\$ 1,606,891	\$ 695,331

**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2015**

Fiscal Year	Principal *	Interest Due 2/1 *	Interest Due 8/1 *	Interest	Total
2016	970,000	135,708	118,758	254,466	1,224,466
2017	1,005,000	118,758	101,593	220,351	1,225,351
2018	1,050,000	101,593	80,188	181,781	1,231,781
2019	1,085,000	80,188	61,413	141,601	1,226,601
2020	1,115,000	61,413	42,121	103,534	1,218,534
2021	1,065,000	42,121	20,080	62,201	1,127,201
2022	965,000	20,080	-	20,080	985,080
	\$ 7,255,000	\$ 559,861	\$ 424,153	\$ 984,014	\$ 8,239,014

* Includes amount transferred to General Debt Service Fund for W&S portion of 2010 Permanent Improvement Refunding Bonds.



**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
SCHEDULE OF FISCAL YEAR 2016 REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2016	Principal & Interest Requirements for 2016			Principal Outstanding December 31, 2016
				Principal	Interest	Total	
2005 Revenue Refunding Bonds		28,140,000	3,090,000	725,000	115,516	840,516	2,365,000
			\$ 3,090,000	\$ 725,000	\$ 115,516	\$ 840,516	\$ 2,365,000
2010 Perm Improv Refunding Bonds (W&S Portion)*			4,165,000	245,000	138,950	383,950	3,920,000
			\$ 7,255,000	\$ 970,000	\$ 254,466	\$ 1,224,466	\$ 6,285,000

* Portion of debt is transferred to General Debt Service Fund

FINANCE DEPARTMENT (W&S FUND)

The Finance Department responsibilities include billing and collection of West University Place's water, sewer, solid waste, Direct Link and other miscellaneous charges included on the customer's utility bill.

FINANCE DEPARTMENT MISSION (W&S FUND)

To provide timely and accurate billing to citizens in accordance with the City's Code of Ordinances.

FINANCE DEPARTMENT DIVISION (W&S FUND)

Utility Billing – Bills and collections fees associated with the City's water and sewer systems, solid waste and Direct Link. (2016 Budget \$334,224)

FINANCE DEPARTMENT (W&S FUND) 2016 GOALS

- * Continue utility customer service training for all Finance staff members
- * Review and update, as necessary, all utility billing financial processes
- * Implementation of Citizen Access portion of Innoprise software package to give customers direct access to their utility account transactions
- * Review Utility Confidentiality process to ensure West U is compliant with customer privacy requirements
- * Continue to audit and review direct link, alarm permit and solid waste billings
- * Plan to review water and sewer rates and engage in a Water Rate Study

FINANCE DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 2 (2015 authorized full-time employees – 2)
- * Total budget - \$334,224 (2015 total budget - \$254,860)

FINANCE DEPARTMENT

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
<i>Utility Billing & Customer Service</i>					
Personnel	\$ 145,971	\$ 160,603	\$ 146,860	\$ 158,300	\$ 157,904
Operating charges	83,120	118,801	105,000	85,060	174,320
Capital	2,275	-	3,000	2,000	2,000
Total	231,366	279,404	254,860	245,360	334,224
<i>Total Department</i>	\$ 231,366	\$ 279,404	\$ 254,860	\$ 245,360	\$ 334,224

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2015	2016	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance - Utility Billing</i>					
Sr. Customer Service Representative	207	1	1	51,418	71,984
Accounting Specialist	204	1	1	36,985	51,780
<i>Total Finance (W&S Fund)</i>		2	2		

**WATER AND SEWER FUND
FINANCE DEPARTMENT**

Finance Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 97,695	\$ 101,290	\$ 100,400	\$ 100,400	\$ 108,104
ON CALL	1,457	884	-	-	-
OVERTIME	9,401	13,841	10,000	21,900	10,000
LONGEVITY	645	770	960	900	1,100
ACCRUED VACATION	-	9,605	-	-	-
HEALTH & DENTAL	11,483	11,703	13,300	13,300	13,200
TMRS	10,702	12,045	11,600	11,600	14,300
FICA	8,295	8,828	8,500	8,500	9,100
WORKERS COMPENSATION	207	222	300	300	300
OTHER BENEFITS	5,897	1,417	1,300	1,400	1,300
EMPLOYEE RELATIONS	190	-	500	-	500
PERSONNEL	145,971	160,603	146,860	158,300	157,904
OFFICE SUPPLIES	994	699	1,000	1,000	1,000
EQUIPMENT MAINTENANCE	2,000	-	-	-	-
COMMUNICATION	21,432	625	-	-	-
EQUIPMENT LEASE/RENTAL	-	5,727	4,000	4,060	4,000
PUBLICATIONS	93	-	-	-	-
TRAVEL & TRAINING	7,390	-	2,000	-	2,000
CREDIT CARD FEES	-	-	-	-	20,400
OTHER CONTRACTED SERVICES	51,211	111,750	98,000	80,000	146,920
OPERATIONS	83,120	118,801	105,000	85,060	174,320
FURNITURE & EQUIP <\$5000	2,275	-	3,000	2,000	2,000
CAPITAL	2,275	-	3,000	2,000	2,000
FINANCE DIVISION TOTAL	\$ 231,366	\$ 279,404	\$ 254,860	\$ 245,360	\$ 334,224

PUBLIC WORKS DEPARTMENT (W&S FUND)

The Public Works Department responsibilities include operating the City's water and sewer systems.

PUBLIC WORKS DEPARTMENT MISSION (W&S FUND)

To meet the City's demand for potable water and to dispose of wastewater in compliance with state and federal regulations and environmental considerations.

PUBLIC WORKS DEPARTMENT DIVISION (W&S FUND)

Operations – Operates and maintains the City's water and sewer systems. (2016 Budget - \$4,096,636)

PUBLIC WORKS DEPARTMENT (W&S FUND) 2016 GOALS

- * Monitor and enhance our maintenance program for waster to ensure it is consistent with our comprehensive maintenance program for water and wastewater system equipment.
- * Assess our aging mechanical components of the water and wastewater systems and modify our capital projects to replace and or upgrade any deficiencies on an annual basis.
- * Continue our program to replace iron water mains built before 1939 utilizing City staff with the support of contractors for specialized services that require expertise or equipment not available in-house.
- * Continue program to remove sealant and clean construction joints. Install new joint sealant and crack sealant where needed on the older streets not replaced during the previous major infrastructure projects.
- * Complete the inspection and renovation of No. 9 water well based upon the findings in our annual well performance testing. This is process that is completed every 10 -15 years based upon the findings.
- * Complete the replacement of the second belt filter press which was started in 2015.
- * Complete second phase of the renovations to the sewer lift stations which will provide upgrades to remaining five (5) lift stations. Upon completion of the second phase all twelve (12) lift stations will operate under the Wastewater SCADA System and improve monitoring of the system and operating efficiencies.

PUBLIC WORKS DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 12 (2015 authorized full-time employees – 12)
- * Total operations budget - \$4,096,636 (2015 total budget - \$4,274,140)
- * Purchase of surface water from the City of Houston - \$1,500,000 (2015 Budget - \$1,600,000)

PUBLIC WORKS DEPARTMENT

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
<i>W&S Fund Operations</i>					
Personnel	\$ 967,685	\$ 840,566	\$ 1,005,940	\$ 973,800	\$ 966,036
Operating charges	2,752,743	2,730,036	3,138,200	2,839,500	2,948,600
Capital	-	1,803	130,000	132,200	182,000
Total	3,720,427	3,572,405	4,274,140	3,945,500	4,096,636
<i>Total Department</i>	\$ 3,720,427	\$ 3,572,405	\$ 4,274,140	\$ 3,945,500	\$ 4,096,636

Public Works Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2015		2016		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works - Operations</i>							
Operations Superintendent	112	1	1	1	83,531	125,296	
Management Analyst	109	1	-	-	60,076	84,107	
Field Services Supervisor	207	1	1	1	51,418	71,984	
Plant Supervisor	207	1	1	1	51,418	71,984	
Crew Leader	205	2	2	2	40,830	57,162	
Plant Operator	204	3	3	3	36,985	51,780	
Driver/Equipment Operator	203	1	1	1	33,141	46,397	
Maintenance Worker I	202	2	2	2	30,635	42,889	
<i>Total Public Works (W&S Fund)</i>		12	11	11			

**WATER AND SEWER FUND
PUBLIC WORKS DEPARTMENT**

Operations Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 568,973	\$ 506,119	\$ 617,600	\$ 606,400	\$ 591,436
PART-TIME WAGES	-	386	-	1,000	-
ON CALL	11,199	11,900	12,740	13,800	13,800
OVERTIME	98,887	85,362	70,000	70,000	70,000
LONGEVITY	7,369	6,621	7,200	7,200	6,600
HEALTH & DENTAL	102,895	100,521	146,600	125,000	126,300
TMRS	67,875	62,438	72,500	72,500	81,000
FICA	50,923	44,325	53,200	52,500	50,800
WORKERS COMPENSATION	17,318	10,009	11,300	10,600	11,300
ALLOWANCES	6,171	4,786	6,200	6,200	6,200
OTHER BENEFITS	34,894	7,011	7,400	7,400	7,400
EMPLOYEE RELATIONS	1,181	1,089	1,200	1,200	1,200
PERSONNEL	967,685	840,566	1,005,940	973,800	966,036
OFFICE SUPPLIES	1,589	1,552	1,200	1,200	1,200
OPERATING SUPPLIES	31,572	28,024	23,500	23,500	16,000
FUEL	17,845	13,511	17,900	14,700	19,000
TREATMENT CHEMICALS	61,873	93,454	87,000	87,000	92,000
EQUIPMENT MAINTENANCE	65,837	17,252	35,300	45,300	37,000
VEHICLE MAINTENANCE	16,379	15,383	22,900	17,000	20,000
BUILDING & GROUNDS MAINTENANCE	37,252	62,288	43,500	43,500	62,000
WATER SYSTEM MAINTENANCE	109,149	151,786	115,500	115,500	115,000
SEWER SYSTEM MAINTENANCE	109,787	169,166	156,000	156,000	124,000
COMMUNICATION	-	1,886	6,800	6,800	400
ELECTRIC SERVICE	465,204	426,446	505,500	402,000	407,400
SURFACE WATER	1,314,971	1,245,343	1,600,000	1,450,000	1,500,000
NATURAL GAS SERVICE	315	386	500	400	400
EQUIPMENT LEASE/RENTAL	768	669	1,600	1,600	1,600
PROFESSIONAL DUES	1,159	700	2,100	2,100	2,100
TRAVEL & TRAINING	21,362	20,632	24,000	24,000	24,000
SLUDGE REMOVAL	48,294	56,227	62,000	56,000	62,000
OTHER CONTRACTED SERVICES	242,192	242,877	245,500	205,500	222,000
COMMUNITY RELATIONS	5,094	9,954	15,000	15,000	26,000
TRANSFER TO VEHICLE REPLACEMENT FUND	74,004	80,004	74,000	74,000	79,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	128,100	92,496	98,400	98,400	137,500
OPERATING	2,752,743	2,730,036	3,138,200	2,839,500	2,948,600
FURNITURE & EQUIP <\$5000	-	-	-	2,200	-
OTHER EQUIPMENT	-	1,803	130,000	130,000	182,000
CAPITAL	-	1,803	130,000	132,200	182,000
OPERATIONS DIVISION TOTAL	\$ 3,720,427	\$ 3,572,405	\$ 4,274,140	\$ 3,945,500	\$4,096,636

The Solid Waste Fund is an enterprise fund and, as business enterprises in the private sector, is meant to be self-supporting. The Solid Waste Fund accounts for the revenue, expenditures and transfers associated with the collection and recycling or disposal of solid waste.

Financial Activity in 2015. For the year ending December 31, 2015, the Solid Waste Fund is expected to have revenue of about \$1.8 million for solid waste services.

The direct cost of providing solid waste services in 2015, excluding transfers, is expected to be \$1.27 million. Direct costs include personnel, capital equipment, supplies and services directly related to the curbside collection of solid waste, recycling, trash disposal and street sweeping. The largest single service cost is the fee for the collection and disposal of solid waste. Administration, human resources, legal services, risk management, utility billing, finance and accounting are examples of indirect costs associated with providing solid waste services. The Solid Waste Fund reimbursed the General Fund \$310,000 for these indirect costs, bringing estimated 2015 total costs of service to \$1.6 million.

The 2016 Budget.

Total expenditures are expected to be \$1.87 million with proposed changes to enhance curbside service. In 2016, the City will reinstate the curbside collection of green waste for recycling which was stopped in 2006. Green waste recycling will divert an estimated 1,500 tons of material from the landfill. Additionally, this budget proposes a weekly curbside bulk waste collection replacing the two heavy trash days each year, providing a more convenient service to residents.

This budget includes an increase in the solid waste collection fees by 30% to cover increased operating costs primarily associated with recycling. A portion of this fee increase, 10%, is for reinstating the green waste recycling program. Current market commodity pricing will require the City to pay for the disposal of recycled material for the first time in 10 years. Additionally, this budget funds the cost associated with reinstating the green waste recycling program.

For the Future. In 2014, the council approved the waiver of the fund reserve requirement with the intention of reinstating that reserve in future budget years. This budget does not reinstate that reserve. In future years, any increase in operating or capital expenditures will require an increase in collection fees.

PUBLIC WORKS DEPARTMENT (SOLID WASTE FUND)

The Public Works Department Solid Waste & Recycling Division is responsible to provide curbside solid waste, recycling, green waste collection and street sweeping. Residents will receive manual curbside solid waste collection twice per week, manual recycling collection once per week, green waste collection once per week, bulk waste collection once per week and street sweeping services once per week.

The green waste collection program will restart a service that was discontinued in 2006 and will recycle grass clipping, leaves, brush and tree limbs into mulch instead of sending to the landfill. The weekly curbside bulk waste program will replace twice a year Heavy Trash Day and will provide a more convenient service for residents.

PUBLIC WORKS DEPARTMENT MISSION (SOLID WASTE FUND)

To provide exceptional customer service for solid waste, recycling and street sweeping services that is efficient, effective and environmentally responsible.

PUBLIC WORKS DEPARTMENT DIVISIONS (SOLID WASTE FUND)

Curbside Solid Waste – Collects and disposes of solid waste. (2016 Budget - \$1,361,500)

Recycle Facility – Basic maintenance for property. (2016 Budget - \$24,800)

Curbside Recycling – Collects and recycles recyclable waste. (2016 Budget - \$291,000)

Curbside Green Waste Recycling – Collects and recycles recyclable waste. (2016 Budget - \$191,000)

PUBLIC WORKS DEPARTMENT 2016 GOALS (SOLID WASTE FUND)

- * Implement Public Education Campaign to inform residents of the requirements for the new Green Waste and Bulk Waste collection programs.
- * Continue to communicate and enforce the City’s solid waste and recycling guidelines with a focus on the early placements of trash and recycling.
- * Continue public education recycling program with the Recycling and Solid Waste Reduction Board.
- * Continue succession planning and employee development.

**PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS
(SOLID WASTE FUND)**

- * Authorized full-time employees – 7 (2015 authorized full-time employees – 6)
- * Total budget - \$1,868,300 (2015 total budget - \$1,634,800)
- * Fees for disposal of solid waste - \$233,000 (2015 budget - \$238,000)
- * Payment to the General Fund - \$310,000 (2015 budget - \$310,000)

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
SOLID WASTE COLLECTION	\$ 1,267,614	\$ 1,419,494	\$ 1,448,000	\$ 1,401,000	\$ 1,835,100
SOLID WASTE SPECIAL COLLECTION	1,872	1,989	2,000	1,000	1,000
SALE OF RECYCLABLES	124,595	91,950	30,000	13,000	-
EARNINGS ON INVESTMENTS	31	99	-	200	-
RECOVERED BAD DEBT WRITEOFFS	46,962	-	-	-	-
MISCELLANEOUS	2,083	437	-	400	-
TRANSFER FROM VEHICLE REPLACEMENT FUND	-	198,000	-	-	-
TOTAL REVENUE	1,443,157	1,711,969	1,480,000	1,415,600	1,836,100
EXPENDITURES BY DIVISION:					
CURBSIDE SOLID WASTE	871,843	890,292	1,017,200	962,300	1,051,500
RECYCLING FACILITY	221,704	17,385	24,100	19,200	24,800
CURBSIDE RECYCLING	283,036	304,310	283,500	291,500	291,000
CURBSIDE GREEN WASTE RECYCLING	-	-	-	-	191,000
TRANSFER TO GENERAL FUND	309,996	309,996	310,000	310,000	310,000
TOTAL EXPENDITURES	1,686,579	1,521,983	1,634,800	1,583,000	1,868,300
NET REVENUES (EXPENDITURES)	(243,421)	189,986	(154,800)	(167,400)	(32,200)
BEGINNING FUND BALANCE	262,478	19,057	156,997	209,043	41,643
ENDING FUND BALANCE	\$ 19,057	\$ 209,043	\$ 2,197	\$ 41,643	\$ 9,443

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES BY OBJECT

	Actual	Actual	Budget	Estimated	Budget
	2013	2014	2015	2015	2016
REVENUES:					
SOLID WASTE COLLECTION	\$ 1,314,576	\$1,419,494	\$1,448,000	\$1,401,000	\$1,835,100
SOLID WASTE SPECIAL COLLECTION	1,872	1,989	2,000	1,000	1,000
SALE OF RECYCLABLES	124,595	91,950	30,000	13,000	-
EARNINGS ON INVESTMENTS	31	99	-	200	-
MISCELLANEOUS	2,083	437	-	400	-
TRANSFER FROM VEHICLE REPLACEMENT FUND	-	198,000	-	-	-
TOTAL REVENUE	1,443,157	1,711,969	1,480,000	1,415,600	1,836,100
EXPENDITURES:					
REGULAR WAGES	318,437	260,381	264,100	260,300	326,940
PART-TIME WAGES	-	-	-	-	-
OVERTIME	13,399	26,542	33,300	25,300	23,900
LONGEVITY	2,870	3,125	3,600	3,600	3,900
HEALTH & DENTAL	66,418	50,642	57,400	54,400	65,400
TMRS	32,801	29,919	31,200	33,600	43,200
FICA	24,571	21,191	23,100	20,500	27,100
WORKERS COMPENSATION	12,227	11,248	12,800	11,600	15,200
OTHER BENEFITS	10,452	4,107	3,600	4,200	4,300
EMPLOYEE RELATIONS	684	865	1,200	1,000	1,200
EMPLOYEE TUITION	-	-	-	-	-
RECRUITING & HIRING	-	-	-	-	-
OFFICE SUPPLIES	88	-	200	200	200
OPERATING SUPPLIES	12,363	8,164	13,000	11,500	13,000
FUEL	62,215	46,994	7,900	38,000	55,600
EQUIPMENT MAINTENANCE	24,754	806	4,300	3,600	3,200
VEHICLE MAINTENANCE	64,997	82,117	59,000	42,000	53,000
COMMUNICATION	-	-	-	-	-
ELECTRIC SERVICE	1,807	880	2,000	800	800
OTHER UTILITIES	-	-	-	-	-
EQUIPMENT LEASE/RENTAL	1,611	-	-	-	-
PROFESSIONAL DUES	241	-	900	900	900
TRAVEL & TRAINING	964	573	6,600	6,600	6,500
SOLID WASTE DISPOSAL FEE	215,600	220,875	238,000	238,000	268,300
LANDFILL MAINTENANCE	5,920	10,130	12,000	10,000	12,000
OTHER CONTRACTED SERVICES	223,951	222,842	241,200	237,500	344,160
COMMUNITY RELATIONS	36,506	19,030	40,500	23,000	32,500
UNALLOCATED CREDIT CARD CHARGES	-	-	-	-	-
BAD DEBT EXPENSE	-	-	20,000	-	-
FURNITURE & EQUIP <\$5000	-	-	-	-	-
DEPRECIATION	-	-	-	-	-
OTHER EQUIPMENT	16,626	5,556	7,000	7,000	7,000
CONSTRUCTION COSTS	3,784	-	2,500	-	2,500
TRANSFER TO GENERAL FUND	309,996	309,996	310,000	310,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	153,000	143,004	191,000	191,000	191,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	70,296	42,996	48,400	48,400	56,500
TOTAL EXPENDITURES	1,686,579	1,521,983	1,634,800	1,583,000	1,868,300
NET REVENUES (EXPENDITURES)	(243,422)	189,986	(154,800)	(167,400)	(32,200)
BEGINNING FUND BALANCE	262,478	19,056	156,997	209,042	41,642
ENDING FUND BALANCE	\$ 19,056	\$ 209,042	\$ 2,197	\$ 41,642	\$ 9,442

PUBLIC WORKS SOLID WASTE

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
<i>Curbside Solid Waste</i>					
Personnel	\$ 261,707	\$ 313,983	\$ 364,300	\$ 319,800	\$ 382,900
Operating charges	911,192	886,305	962,900	952,500	978,600
Capital	8,940	-	-	-	-
Total	1,181,839	1,200,288	1,327,200	1,272,300	1,361,500
<i>Recycling Facility</i>					
Personnel	\$ 126,362	\$ 8	\$ -	\$ -	\$ -
Operating charges	91,558	17,376	21,600	19,200	22,300
Capital	3,784	-	2,500	-	2,500
Total	221,704	17,385	24,100	19,200	24,800
<i>Curbside Recycling</i>					
Personnel	\$ 93,791	\$ 94,028	\$ 66,000	\$ 94,700	\$ 72,000
Operating charges	181,559	204,726	210,500	189,800	212,000
Capital	7,686	5,556	7,000	7,000	7,000
Total	283,036	304,310	283,500	291,500	291,000
<i>Curbside Green Waste Recycling</i>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 56,240
Operating charges	-	-	-	-	134,760
Total	-	-	-	-	191,000
Total Department	\$ 1,686,579	\$ 1,521,983	\$ 1,634,800	\$ 1,583,000	\$ 1,868,300

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION	GRADE	2015	2016	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Curbside Solid Waste</i>					
Crew Chief	206	1	1	45,644	63,902
Crew Leader	205	1	1	40,830	57,162
Driver/Equipment Operator	203	3	3	33,141	46,397
<i>Recycling Facility</i>					
Driver/Equipment Operator	203	-	-	33,141	46,397
<i>Curbside Recycling</i>					
Driver/Equipment Operator	203	1	1	33,141	46,397
<i>Curbside Green Waste Recycling</i>					
Driver/Equipment Operator	203	-	1	33,141	46,397
TOTAL SOLID WASTE FUND		6	7		

PUBLIC WORKS DEPARTMENT

Curbside Solid Waste Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 173,811	\$ 198,334	\$ 222,900	\$ 198,100	\$ 242,000
OVERTIME	6,465	20,188	27,500	20,000	19,000
LONGEVITY	1,539	2,159	2,800	2,800	3,100
HEALTH & DENTAL	33,727	41,881	50,700	45,000	51,300
TMRS	17,818	22,757	26,200	25,500	31,800
FICA	13,484	16,047	19,400	15,500	20,100
WORKERS COMPENSATION	6,392	8,680	10,800	8,900	11,500
OTHER BENEFITS	8,107	3,143	3,000	3,200	3,100
EMPLOYEE RELATIONS	364	793	1,000	800	1,000
PERSONNEL	261,707	313,983	364,300	319,800	382,900
OFFICE SUPPLIES	88	-	200	200	200
OPERATING SUPPLIES	8,500	7,762	10,000	10,000	11,500
FUEL	47,079	40,922	-	32,900	44,500
EQUIPMENT MAINTENANCE	2,939	806	2,100	2,100	2,100
VEHICLE MAINTENANCE	41,391	67,736	37,800	30,000	33,000
ELECTRIC SERVICE	-	-	-	-	-
PROFESSIONAL DUES	241	-	900	900	900
TRAVEL & TRAINING	964	573	6,600	6,600	6,500
DISPOSAL FEE	215,600	220,875	238,000	238,000	233,000
LANDFILL MAINTENANCE	5,920	10,130	12,000	10,000	12,000
OTHER CONTRACTED SERVICES	119,746	119,032	146,000	145,000	149,900
COMMUNITY RELATIONS	13,432	4,373	22,500	10,000	15,500
BAD DEBT EXPENSE	-	-	20,000	-	-
TRANSFER TO GENERAL FUND	309,996	309,996	310,000	310,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	75,000	89,004	140,000	140,000	140,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	70,296	15,096	16,800	16,800	19,500
OPERATING	911,192	886,305	962,900	952,500	978,600
OTHER EQUIPMENT	8,940	-	-	-	-
CAPITAL	8,940	-	-	-	-
GENERAL SERVICES DIVISION TOTAL	\$ 1,181,839	\$ 1,200,288	\$ 1,327,200	\$ 1,272,300	\$ 1,361,500

PUBLIC WORKS DEPARTMENT

Recycling Facility Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 79,616	\$ -	\$ -	\$ -	\$ -
OVERTIME	4,593	-	-	-	-
LONGEVITY	455	-	-	-	-
HEALTH & DENTAL	22,504	-	-	-	-
TMRS	8,297	8	-	-	-
FICA	6,036	-	-	-	-
WORKERS COMPENSATION	3,337	-	-	-	-
OTHER BENEFITS	1,323	-	-	-	-
EMPLOYEE RELATIONS	200	-	-	-	-
PERSONNEL	126,362	8	-	-	-
OPERATING SUPPLIES	2,549	-	-	-	-
FUEL	8,254	-	-	-	-
EQUIPMENT MAINTENANCE	21,815	-	-	-	-
VEHICLE MAINTENANCE	5,255	6	-	-	-
ELECTRIC SERVICE	1,807	880	2,000	800	800
EQUIPMENT LEASE/RENTAL	1,611	-	-	-	-
OTHER CONTRACTED SERVICES	7,763	86	1,200	-	-
COMMUNITY RELATIONS	4,500	-	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	38,004	-	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	16,404	18,400	18,400	21,500
OPERATING	91,558	17,376	21,600	19,200	22,300
OTHER EQUIPMENT	-	-	-	-	-
CONSTRUCTION COSTS	3,784	-	2,500	-	2,500
CAPITAL	3,784	-	2,500	-	2,500
RECYCLING FACILITY DIVISION TOTAL	\$ 221,704	\$ 17,385	\$ 24,100	\$ 19,200	\$ 24,800

PUBLIC WORKS DEPARTMENT

Curbside Recycling Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ 65,010	\$ 62,046	\$ 41,200	\$ 62,200	\$ 46,400
OVERTIME	2,341	6,353	5,800	5,300	4,900
LONGEVITY	876	966	800	800	800
HEALTH & DENTAL	10,187	8,761	6,700	9,400	6,600
TMRS	6,686	7,154	5,000	8,100	6,300
FICA	5,051	5,143	3,700	5,000	4,000
WORKERS COMPENSATION	2,498	2,568	2,000	2,700	2,100
OTHER BENEFITS	1,022	964	600	1,000	700
EMPLOYEE RELATIONS	120	72	200	200	200
PERSONNEL	<u>93,791</u>	<u>94,028</u>	<u>66,000</u>	<u>94,700</u>	<u>72,000</u>
OPERATING SUPPLIES	1,314	402	3,000	1,500	1,500
FUEL	6,882	6,072	7,900	5,100	6,900
EQUIPMENT MAINTENANCE	-	-	2,200	1,500	1,100
VEHICLE MAINTENANCE	18,350	14,375	21,200	12,000	17,000
DISPOSAL FEE	-	-	-	-	15,000
OTHER CONTRACTED SERVICES	96,442	103,724	94,000	92,500	87,000
COMMUNITY RELATIONS	18,574	14,657	18,000	13,000	17,000
TRANSFER TO VEHICLE REPLACEMENT FUND	39,996	54,000	51,000	51,000	51,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	11,496	13,200	13,200	15,500
OPERATING	<u>181,559</u>	<u>204,726</u>	<u>210,500</u>	<u>189,800</u>	<u>212,000</u>
OTHER EQUIPMENT	7,686	5,556	7,000	7,000	7,000
CAPITAL	<u>7,686</u>	<u>5,556</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
CURBSIDE RECYCLING DIVISION TOTAL	<u>\$ 283,036</u>	<u>\$ 304,310</u>	<u>\$ 283,500</u>	<u>\$ 291,500</u>	<u>\$ 291,000</u>

PUBLIC WORKS DEPARTMENT

Curbside Green Waste Recycling Division Line Item Budget

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REGULAR WAGES	\$ -	\$ -	\$ -	\$ -	\$ 38,540
LONGEVITY	-	-	-	-	-
HEALTH & DENTAL	-	-	-	-	7,500
TMRS	-	-	-	-	5,100
FICA	-	-	-	-	3,000
WORKERS COMPENSATION	-	-	-	-	1,600
OTHER BENEFITS	-	-	-	-	500
EMPLOYEE ASSISTANCE	-	-	-	-	-
PERSONNEL	-	-	-	-	56,240
FUEL	-	-	-	-	4,200
VEHICLE MAINTENANCE	-	-	-	-	3,000
DISPOSAL FEE	-	-	-	-	20,300
OTHER CONTRACTED SERVICES	-	-	-	-	107,260
OPERATING	-	-	-	-	134,760
CURBSIDE RECYCLING DIVISION TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 191,000

Internal Service Funds provide accounting and budgetary control over expenditures that are common to all funds. Furthermore, they centralize the budget authority over costs that can vary significantly from year to year. The City of West University Place has established three Internal Service Funds:

EMPLOYEE BENEFIT FUND

The Employee Benefit Fund provides a systematic approach to accumulating the funds needed for employee benefits. Each City operating fund contributes to the Employee Benefit Fund on the basis of the estimated cost of each employee benefit.

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund (VRF), formerly called the Equipment Replacement Fund, finances the purchase of rolling stock routinely used in providing the City's services. Trucks, automobiles, tractors, trailers, ambulances and vans are examples of the types of equipment this fund finances for other funds. Each City Department makes contributions to the VRF based on the estimated life and replacement cost of the vehicles it uses. The VRF makes purchases when a combination of age and repair cost indicates that the item has reached the end of its service life.

TECHNOLOGY MANAGEMENT FUND

The management and funding of the City's technology is accounted for in the Technology Management Fund. Technology is integral to the City's ability to provide efficient and necessary services to citizens. The cost of implementing new technology and maintaining the City's existing computer hardware, software and networks has grown into a major expenditure. The Technology Fund was created to centralize those expenditures, consolidate the management of the resources needed to maintain existing information technology systems, and to deploy new solutions.

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund (ERF) is a new fund that began in 2011. The seed funding comes from a transfer from the excess General Fund reserves. The ERF finances the purchase of equipment routinely used in providing the City's services. The ERF will operate in the same manner as the VRF in that each City Department will make contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF will purchase equipment when a combination of age and repair cost indicates that the machine has reached the end of its service life.

EMPLOYEE BENEFIT FUND

The Employee Benefit Fund facilitates accounting and oversight for the cost of health care, Worker Compensation, dental plans, employee tuition, and other benefits.

2015 Financial Activity

The City's Employee Benefit Fund revenue is anticipated to be at \$2.4 million to fund employee benefits and the administrative costs of providing those benefits. Charges to Operating Funds are expected to be \$2.0 million and the balance of \$0.4 million comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be \$1.98 million, below appropriations, primarily due to lower than expected tuition reimbursements, software licenses and wellness program costs.

2016 Budget

Charges to Operating funds in the amount of \$2.1 million plus \$0.4 million from employee/retiree contributions and other miscellaneous earnings are budgeted. Expenditures are expected to be \$2.5 million, a 2.1% increase from the 2015 budgeted expenditures. This net increase is due primarily to an increase in medical premiums and a decrease in software expenditures and consultants fees for the comprehensive compensation study conducted in 2015. Medical premiums are expected to increase approximately 10% on October 1.

EMPLOYEE BENEFIT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
CHARGES TO OPERATING FUNDS:					
ER - HEALTH	\$ 1,000,891	\$ 973,449	\$ 1,429,000	\$ 1,429,000	\$ 1,471,000
ER - DENTAL	50,110	49,284	60,000	60,000	68,500
ER - LIFE	20,524	18,913	22,000	22,000	22,000
ER - DISABILITY	25,283	25,096	24,000	24,000	24,000
ER - WORKER'S COMPENSATION	113,054	96,161	109,000	109,000	115,000
ER - RETIREES	121,399	-	190,000	190,000	209,000
ER - OTHER BENEFITS	309,248	571,906	266,000	266,000	266,300
EMPLOYEE CONTRIBUTIONS:					
EE - HEALTH	175,599	161,424	221,000	221,000	221,000
EE - DENTAL	16,497	16,647	22,500	22,500	22,500
EE - VISION	13,483	12,589	12,100	12,100	13,000
EE-PPACA CONTRIBUTIONS	1,234	40,253	75,000	75,000	75,000
COBRA CONTRIBUTIONS	33,864	40,234	50,000	50,000	50,000
TOTAL REVENUES	1,881,185	2,030,852	2,480,600	2,482,400	2,558,300
EXPENDITURES:					
MEDICAL PREMIUMS - ACTIVE	1,172,348	1,057,770	1,650,000	1,650,000	1,692,000
MEDICAL PREMIUMS - RETIRED	119,520	148,706	190,000	190,000	209,000
MEDICAL PREMIUMS - COBRA	-	-	10,000	10,000	10,000
DENTAL PREMIUMS - ACTIVE	64,410	68,188	82,500	82,500	91,000
VISION PREMIUMS - ACTIVE	13,956	11,538	12,100	12,100	13,000
WORKER'S COMPENSATION	98,883	92,751	109,000	109,000	115,000
LIFE & AD&D, DISABILITY	39,724	39,828	46,000	46,000	46,000
UNEMPLOYMENT CLAIMS	4,531	65	10,000	10,000	10,000
OTHER ADMINSTRATIVE COST	8,424	11,733	23,000	23,300	23,300
MEDICAL PREMIUMS - RETIREE DEPENDENT	33,469	3,768	40,000	40,000	40,000
HEALTH CARE REFORM UNFUNDED MANDATE	-	39,764	75,000	75,000	75,000
WELLNESS PROGRAM	2,704	3,578	25,000	25,000	25,000
ACCUMULATED SICK LEAVE	-	-	80,000	80,000	80,000
ACCRUED VACATION	-	-	40,000	40,000	40,000
RECRUITING & HIRING	15,088	14,441	15,000	15,000	15,000
EVENTS	20,065	14,883	20,000	20,000	20,000
AWARDS	2,901	1,961	3,000	3,000	3,000
TUITION	5,375	14,283	25,000	25,000	25,000
INCENTIVES	-	-	5,000	5,000	5,000
SOFTWARE LICENSES	-	25,870	-	-	-
CONSULTANTS	4,600	39,102	10,000	10,000	10,000
TRAVEL & TRAINING	-	1,463	10,000	10,000	10,000
TOTAL EXPENDITURES	1,604,399	1,591,292	2,480,600	2,480,900	2,557,300
NET REVENUES (EXPENDITURES)	276,786	439,560	-	1,500	1,000
BEGINNING BALANCE	(160,455)	116,331	547,356	555,891	557,391
ENDING BALANCE	\$ 116,331	\$ 555,891	\$ 547,356	\$ 557,391	\$ 558,391

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund (VRF) facilitates the accounting and oversight for the purchase of rolling stock routinely used in providing the City's services. Each department makes contributions to the VRF based on the estimated life and replacement cost of the vehicles it uses. The VRF makes purchases when a combination of age and repair cost indicates that the item has reached the end of its service life.

2015 Financial Activity

Expenditures in 2015 to the VRF will be \$40,000 higher than budgeted due to an accident which totaled a police patrol vehicle. This patrol vehicle was originally scheduled for replacement in 2017 and the cost of this vehicle (\$45,000) will be covered by previous payments to the VRF and insurance reimbursement. The purchase of the solid waste truck came in under its \$235,000 budget at \$230,000. The VRF is expected to end 2015 with a balance of \$2.4 million.

2016 Budget

Transfers from other funds in 2016 are expected to be \$606,000. The budgeted expenditures in 2016 are \$164,000, which replaces the following:

- Police Department –
 - Patrol Division – two (2) patrol vehicles. (\$96,000)
- Public Works –
 - Solid Waste Division - Pressure Washer Trailer. (\$9,000)
 - General Services – One Sedan. (\$25,000)
 - Water & Sewer – ½ Ton Work Truck (\$34,000)

This year the city will reduce the fleet by one vehicle in Public Works. The Public Works sedan will replace two existing sedans.

INTERNAL SERVICE FUNDS | 2016

VEHICLE REPLACEMENT FUND

Estimated capital expenditures over the next five years total approximately \$2.3 million, with approximately \$4.9 million planned over the next 10 years. These include the following:

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
214	Ford Expedition 4x2	Fire	2017	\$62,000
101	F-150 Unmarked Truck	Police	2017	\$40,000
103	Chevy 1500 Ext. Cab PU 4x2	Police	2017	\$31,000
123	Chevy Caprice	Police	2017	\$48,000
548	2000 Ameritrail w/ Miller WEL w/ Doors	Public Works	2017	\$9,000
636	Trailer - Recycling	Public Works	2017	\$2,000
702	Ford F450 w/ Teletop	Public Works	2017	\$57,000
703	Ford F450 w/ Teletop	Public Works	2017	\$61,000
704	Ford F450 w/ Teletop	Public Works	2017	\$61,000
749	GMC W5500 Jet Truck	Public Works	2017	\$112,000
814	Kubota Trailer	Public Works	2017	\$5,000
818	TCM Forklift - Model FD25 T7	Public Works	2017	\$30,000
913	Freightliner FL70 w/ Altec 42' Bucket	Public Works	2017	\$90,000
2017 Replacement Cost:				\$608,000
213	Emergency FD Trailer	Fire	2018	\$13,000
217	Ambulance - Dodge Chassis / Frazer Body	Fire	2018	\$181,000
124	Chevy Caprice	Police	2018	\$49,000
125	Chevy Caprice	Police	2018	\$49,000
126	Chevy Caprice	Police	2018	\$49,000
649	Sterling Acterra/Heil A9500 - Solid Waste Truck	Public Works	2018	\$250,000
650	Sterling Acterra/Heil A9500 - Solid Waste Truck	Public Works	2018	\$250,000
653	Ameritrail 8x16 Trailer	Public Works	2018	\$4,000
714	Chevy 1500 Ext. Cab PU 4x2	Public Works	2018	\$34,000
778	Stanley Hydraulic Power Pack	Public Works	2018	\$11,000
817	American Trailer	Public Works	2018	\$5,000
916	Chevy 1500 Ext. Cab Pickup	Public Works	2018	\$33,000
2018 Replacement Cost:				\$928,000

INTERNAL SERVICE FUNDS | 2016

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
127	Chevy Caprice	Police	2019	\$49,000
2	Chevy Impala	Public Works	2019	\$26,000
711	Ford F-150 XL - V6 Shortbox 4x2	Public Works	2019	\$26,000
915	Ford F450 Truck w/ Utility Body	Public Works	2019	\$54,000
2019 Replacement Cost:				\$155,000
209	Pierce Fire Pumper	Fire	2020	\$ -
102	Toyota Sienna Mini-Van	Police	2020	\$36,000
302	E-250 Ford Van with Maven	Public	2020	\$63,000
	Conv. Kit	Works		
601	F-250 Extended Cab w/ Dump	Public	2020	\$57,000
	Body	Works		
900	Ford F-250 Diesel Ext. Cab PU 4x2 / Mateco Utility Bed	Public Works	2020	\$45,000
904	Ford Ranger Ext. Cab 4x2	Public Works	2020	\$23,000
919	F-250 Extended Cab 2x4	Public Works	2020	\$40,000
2020 Replacement Cost:				\$264,000
104	Chevy Caprice	Police	2021	\$44,000
130	Ford SUV	Police	2021	\$57,000
131	Ford SUV	Police	2021	\$57,000
132	Ford SUV	Police	2021	\$57,000
		Public		
707	F-250 Reg. Cab	Works	2021	\$41,000
745	Case Backhoe	Public Works	2021	\$100,000
823	Kubota Trackhoe	Public Works	2021	\$35,000
2021 Replacement Cost:				\$391,000

**VEHICLE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
CHARGES TO OPERATING FUNDS:					
SALE OF CITY PROPERTY	\$ 25,210	\$ 15,239	\$ -	\$ 3,744	\$ -
EARNINGS ON INVESTMENTS	2,364	4,125	-	4,000	-
TRANSFER FROM GENERAL FUND	235,587	214,500	332,000	332,000	336,000
TRANSFER FROM WATER & SEWER FUND	74,004	80,004	74,000	74,000	79,000
TRANSFER FROM SOLID WASTE FUND	153,000	143,004	191,000	191,000	191,000
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	-	-	-	-	-
TOTAL REVENUES	490,165	456,872	597,000	605,412	606,000
EXPENDITURES:					
LOSS ON DISPOSAL OF CITY PROPERTY	1,301	-	-	-	-
AUTOMOBILES	36,538	5,157	-	45,000	121,000
LIGHT TRUCKS	1,070	8,363	-	-	-
TRUCKS	-	-	-	-	34,000
HEAVY EQUIPMENT	1,727	7,628	235,000	230,000	-
MACHINERY	-	-	-	-	-
OTHER EQUIPMENT	-	5,854	-	-	9,000
TRANSFER TO SOLID WASTE FUND	-	198,000	-	-	-
TOTAL EXPENDITURES	40,636	225,002	235,000	275,000	164,000
NET REVENUES (EXPENDITURES)	449,529	231,870	362,000	330,412	442,000
BEGINNING BALANCE	1,417,219	1,866,748	1,629,448	2,098,618	2,429,030
ENDING BALANCE	\$ 1,866,748	\$ 2,098,618	\$ 1,991,448	\$ 2,429,030	\$ 2,871,030

TECHNOLOGY MANAGEMENT FUND

Technology plays a major role in the efficient, cost effective delivery of all City services. The Technology Management Fund was created to centralize costs and standardize the City's technology infrastructure.

2015 Financial Activity

In 2015 transfers from other funds are expected to amount to \$1,299,300 and total revenues are projected to be \$1,299,400. Total Expenditures are expected to reach \$1,274,500.

2016 Budget

The 2016 Budget projects transfers from other funds amounting to \$1,517,600. Expenditures for operations are budgeted to be \$1,509,000.

ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)

The Administration Department is responsible for the efficient delivery of City technology services. The Information Technology Director has day-to-day responsibility for all City technology.

ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT) MISSION

The mission of the IT department is to provide support in an effective, strategic, and fiscally responsible manner for all technology services by maintaining internally or by use of external resources: a thorough knowledge of operating systems, applications, systems, and hardware; providing a secure infrastructure, that promotes the integrity of the electronic data that is collected, stored, and retrieved; proactively evaluating departmental needs to position them for successful delivery of service while providing efficient, effective, reliable, timely and courteous service to all users.

ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT) DIVISIONS

Technology Management – Directs, supports and funds the City's use of technology to provide services. (2016 Budget - \$1,509,000)

**ADMINISTRATION DEPARTMENT
(TECHNOLOGY MANAGEMENT) 2016 GOALS**

- * Assist in the implementation and go-live of Automated Meter Reading (AMR)
- * Assist in the implementation and go-live of a new Applicant Tracking system
- * Assist in the implementation and go-live of a replacement Fleet and Facilities work order system
- * Interface our existing work request system (Click West U) to our existing work order system
- * Continue to add automatic monitoring and alerts to our various IT server systems
- * Implement a new telephone system to replace our existing one which has reached en-of-life
- * Continue our Hi-Technology replacement plan by replacing 20% of the desktop inventory annually

**ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT FUND)
BUDGET HIGHLIGHTS**

- * Authorized full-time employees – 4 (2015 authorized full-time employees – 4).
- * Total budget - \$1,509,000 (2014 total Budget - \$1,303,150).

ADMINISTRATION DEPARTMENT

Account Description	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
<i>Administration</i>					
Personnel	\$ 352,000	\$ 352,967	\$ 450,550	\$ 421,900	\$ 506,300
Operating charges	909,442	1,103,827	852,600	852,600	1,002,700
Total Department	\$ 1,261,442	\$ 1,456,795	\$ 1,303,150	\$ 1,274,500	\$ 1,509,000

Administration Staffing Schedule (Technology Management Fund)

POSITION	GRADE	2015	2016	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Technology Management</i>					
Information Technology Director	II	1	1	103,232	154,847
Network Administrator	210	1	1	63,921	89,488
I T Technician	209	2	2	60,076	84,107
Total Technology Management Fund		4	4		

**TECHNOLOGY MANAGEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
CHARGES TO OPERATING FUNDS:					
TRANSFER FROM GENERAL FUND	\$ 1,227,912	\$ 1,033,500	\$ 1,152,500	\$ 1,152,500	\$ 1,323,600
TRANSFER FROM CAPITAL RESERVE FUND	43,675	-	-	-	-
TRANSFER FROM 2010 CERTIFICATES OF OBLIG FUND	35,123	-	-	-	-
TRANSFER FROM WATER & SEWER FUND	128,100	92,496	98,400	98,400	137,500
TRANSFER FROM SOLID WASTE FUND	70,296	42,996	48,400	48,400	56,500
EARNINGS ON INVESTMENTS	647	588	-	100	-
TOTAL REVENUES	<u>1,505,753</u>	<u>1,169,580</u>	<u>1,299,300</u>	<u>1,299,400</u>	<u>1,517,600</u>
EXPENDITURES:					
REGULAR WAGES	\$ 239,162	\$ 245,424	\$ 324,800	\$ 296,600	\$ 351,100
ON CALL	4,883	5,258	4,900	5,100	5,500
OVERTIME	6,726	7,251	5,000	5,000	7,500
LONGEVITY	1,135	1,325	1,600	1,600	1,700
HEALTH & DENTAL	35,809	31,680	36,900	36,900	51,500
TMRS	25,766	27,873	35,600	38,400	44,500
FICA	19,273	19,804	25,400	23,500	27,200
WORKERS COMPENSATION	517	911	1,350	1,200	1,600
ALLOWANCES	11,011	10,966	13,000	11,600	13,000
OTHER BENEFITS	7,719	2,476	2,000	2,000	2,700
PERSONNEL	<u>352,000</u>	<u>352,967</u>	<u>450,550</u>	<u>421,900</u>	<u>506,300</u>
EQUIPMENT MAINTENANCE	45,114	8,294	36,000	36,000	38,500
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	436,262	403,275	430,000	430,000	510,100
TELE-COMMUNICATIONS & DATA & RADIO	214,815	234,554	205,000	205,000	241,600
SOFTWARE LICENSES	6,125	15,743	1,000	1,000	-
CONSULTANTS	24,591	16,855	20,000	20,000	20,000
TRAVEL & TRAINING	8,586	7,265	13,000	13,000	12,800
TECHNOLOGY PROJECTS	96,279	320,340	100,000	100,000	122,400
HIGH TECHNOLOGY REPLACEMENTS	77,669	97,386	47,600	47,600	57,300
TRANSFER TO VEHICLE REPLACEMENT FUND	-	-	-	-	-
OPERATIONS	<u>909,442</u>	<u>1,103,827</u>	<u>852,600</u>	<u>852,600</u>	<u>1,002,700</u>
TOTAL EXPENDITURES	<u>1,261,442</u>	<u>1,456,795</u>	<u>1,303,150</u>	<u>1,274,500</u>	<u>1,509,000</u>
NET REVENUES (EXPENDITURES)	244,311	(287,215)	(3,850)	24,900	8,600
BEGINNING BALANCE	9,656	253,967	7,558	(33,248)	(8,348)
ENDING BALANCE	<u>\$ 253,967</u>	<u>\$ (33,248)</u>	<u>\$ 3,708</u>	<u>\$ (8,348)</u>	<u>\$ 252</u>

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund (ERF) began in 2012. The General Fund transferred excess reserves in 2012 and 2013 as seed funding for future equipment replacements. Additional funds from the EnerNOC, Inc. Demand Response Sales and Services Agreement are deposited into the ERF. The ERF is used to finance the purchase of equipment routinely used in providing the City’s services. The ERF operates in the same manner as the Vehicle Replacement Fund (VRF) in that each City Department makes contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF purchases equipment when a combination of age and repair cost indicates that the equipment has reached the end of its service life. The 2016 budget transfers \$866,000 to the ERF for the following future equipment purchases:

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
LifePack 12 cardiac monitor - Engine 1	Fire	2016	\$ 42,000
Controller - Traffic Signal @ various locations	Traffic	2016	\$ 12,500
Signal Indication/Illumination @ various locations	Traffic	2016	\$ 49,200
Precor 833 EFX - Elliptical (fixed arms)	PARD - Rec Ctr	2016	\$ 9,700
15" LCD TV (2)	PARD - Rec Ctr	2016	\$ 2,300
2016 Replacement Cost:			\$ 115,700
Conflict Monitors - Traffic Signals	Traffic	2017	\$ 5,600
Fuel Island & Underground Storage Tank	General Svcs	2017	\$ 212,900
Impeller	PARD - Rec Ctr	2017	\$ 1,500
Diamond Brite	PARD - Rec Ctr	2017	\$ 73,800
Lily Pads (2)	PARD - Col Park	2017	\$ 4,900
Diamond Brite	PARD - Col Park	2017	\$ 116,900
Jet Pump (Aurora Pump)	PARD - Col Park	2017	\$ 2,600
Play Structure (Aurora Pump)	PARD - Col Park	2017	\$ 2,700
Slide Pump (Aurora Pump)	PARD - Col Park	2017	\$ 2,800
Zero Depth (Aurora Pump)	PARD - Col Park	2017	\$ 2,800
Main Pump (Aurora Pumps)	PARD - Col Park	2017	\$ 4,400
2017 Replacement Cost:			\$ 430,900

INTERNAL SERVICE FUNDS | 2016

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Flashers & Flash Transfer Relays - Traffic Signal @ various locations	Traffic	2018	\$ 900
80-Ton Chiller	Facilities	2018	\$ 108,400
Medtronic Lifepak CR Plus (AED)	PARD - Rec Ctr	2018	\$ 2,300
Floatable Log	PARD - Col Park	2018	\$ 5,000
Medtronic Lifepak CR Plus (AED)	PARD - Col Park	2018	\$ 2,300
2018 Replacement Cost:			\$ 118,900
Self Contained Breathing Apparatus (SCBA) Replacement	Fire	2019	\$ 162,000
Opticom Cards & Pedestrian Isolators @ various locations	Traffic	2019	\$ 27,200
Water Pumps (2)	Facilities	2019	\$ 17,500
Precor 833 TRM Treadmill (2)	PARD- Rec Ctr	2019	\$ 11,800
Precor 835 Recumbent Bike (1)	PARD- Rec Ctr	2019	\$ 3,000
Precor 835 AMT (2)	PARD- Rec Ctr	2019	\$ 12,800
15" LCD TV (5)	PARD- Rec Ctr	2019	\$ 5,800
Weg Motor	PARD- Rec Ctr	2019	\$ 2,400
Wier Basketball Court Resurfacing	PARD- Park Maint	2019	\$ 3,500
Lily Pad Entry Pads	PARD - Col Park	2019	\$ 13,300
Lily Pads (2)	PARD - Col Park	2019	\$ 4,900
Main Motor	PARD - Col Park	2019	\$ 6,100
Jet Pump Motor	PARD - Col Park	2019	\$ 2,800
Play Structure Motor	PARD - Col Park	2019	\$ 3,400
Slide Pump Motor	PARD - Col Park	2019	\$ 2,800
Zero Depth Motor	PARD - Col Park	2019	\$ 3,700
2019 Replacement Cost:			\$ 283,000

INTERNAL SERVICE FUNDS | 2016

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Clary UPS Traffic Signal & Pedestrian Traffic Signal @ various locations	Traffic	2020	\$ 82,000
Havana Tables (48")	PARD- Rec Ctr	2020	\$ 1,000
Havana Classic Armchair Espresso	PARD- Rec Ctr	2020	\$ 1,700
4020 Marina Chaise Lounge	PARD- Rec Ctr	2020	\$ 3,700
UV System	PARD- Rec Ctr	2020	\$ 60,500
Becsys5	PARD- Rec Ctr	2020	\$ 6,800
Precor 833 TRM Treadmill (4)	PARD- Rec Ctr	2020	\$ 23,500
Precor 835 EFX - Elliptical (moving arms)	PARD- Rec Ctr	2020	\$ 12,000
Precor 835 Recumbent Bike (2)	PARD- Rec Ctr	2020	\$ 6,000
Precor 835 Upright Bike (1)	PARD- Rec Ctr	2020	\$ 2,700
15" LCD TV (3)	PARD- Rec Ctr	2020	\$ 3,500
15" LCD TV (6)	PARD- Rec Ctr	2020	\$ 6,900
Biceps Curl	PARD- Rec Ctr	2020	\$ 3,900
Triceps Extension	PARD- Rec Ctr	2020	\$ 3,900
Seated Row	PARD- Rec Ctr	2020	\$ 3,900
Lat Pulldown	PARD- Rec Ctr	2020	\$ 4,200
Leg Press	PARD- Rec Ctr	2020	\$ 6,300
Seated Leg Curl	PARD- Rec Ctr	2020	\$ 4,600
Leg Extension	PARD- Rec Ctr	2020	\$ 4,400
Glide Functional Strength Trainer	PARD- Rec Ctr	2020	\$ 4,100
Surebench (Flat/Adj/Incline) (3)	PARD- Rec Ctr	2020	\$ 3,300
10 Pair Dumbbell Rack w/Saddles	PARD- Rec Ctr	2020	\$ 1,000
Precor Power Cage	PARD- Rec Ctr	2020	\$ 2,400
Ab Coaster CS3000	PARD- Rec Ctr	2020	\$ 3,300
UMAX U@ Series 5-50lb pair urethane dumbbells	PARD- Rec Ctr	2020	\$ 2,000
Griswold Pump	PARD- Rec Ctr	2020	\$ 7,400
RayPak Pool Heater	PARD- Rec Ctr	2020	\$ 26,300
Refrigerator	PARD- Rec Ctr	2020	\$ 1,600
	PARD- Park		
Wier Tennis Court Resurfacing	Maint	2020	\$ 9,400
Havana Tables (48")	PARD - Col Park	2020	\$ 5,000
Havana Classic Armchair Espresso	PARD - Col Park	2020	\$ 5,900

INTERNAL SERVICE FUNDS | 2016

Havana Classic Barstool Espresso	PARD - Col Park	2020	\$	2,100
Umbrella 9"dia. F19pm	PARD - Col Park	2020	\$	7,500
40lbs Fillable umbrella base	PARD - Col Park	2020	\$	800
4020 Marina Chaise Lounge (70)	PARD - Col Park	2020	\$	18,500
UV System	PARD - Col Park	2020	\$	60,500
Becsys5	PARD - Col Park	2020	\$	6,700
Lady Alligator	PARD - Col Park	2020	\$	6,900
RayPak Pool Heater	PARD - Col Park	2020	\$	32,400
Refrigerator	PARD - Col Park	2020	\$	1,600
2020 Replacement Cost:			\$	450,200

EQUIPMENT REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
SALE OF CITY PROPERTY	\$ -	\$ 4,814	\$ -	\$ 1,266	\$ -
MISCELLANEOUS	19,508	19,427	-	16,683	-
TRANSFER FROM GENERAL FUND	84,996	55,500	89,000	89,000	866,000
EARNINGS ON INVESTMENTS	316	992	-	1,000	-
TRANSFER FROM SOLID WASTE FUND	-	-	-	-	-
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	-	-	-	-	-
TOTAL REVENUES	104,821	80,733	89,000	107,949	866,000
EXPENDITURES:					
DEPRECIATION	-	-	-	-	-
FURNITURE & FIXTURES	-	-	-	-	-
OTHER EQUIPMENT	-	-	70,000	62,800	115,700
TOTAL EXPENDITURES	-	-	70,000	62,800	115,700
NET REVENUES (EXPENDITURES)	104,821	80,733	19,000	45,149	750,300
BEGINNING BALANCE	60,078	164,899	60,024	245,632	290,781
ENDING BALANCE	\$ 164,899	\$ 245,632	\$ 79,024	\$ 290,781	\$ 1,041,081

SPECIAL REVENUE FUNDS | 2016

Special Revenue Funds are created to account for the proceeds from specific revenue sources that are restricted to expenditures for specific purposes. The City has nine active Special Revenue Funds in 2016:

THE PARKS FUND - The Parks Fund accounts for donations made by citizens for West University Place parks.

THE COURT TECHNOLOGY FUND - The Court Technology Fund accounts for a \$4.00 fee added to traffic tickets issued in West University Place. State law restricts the use of the revenue generated by this fee to technology used to support the City's Municipal Court.

THE TREE REPLACEMENT FUND - City ordinances require that trees that are damaged destroyed or removed during construction to be replaced. The Tree Replacement Fund accounts for funds paid by builders in lieu of planting replacement trees.

THE COURT SECURITY FUND - Similar to the Court Technology Fund, the Court Security Fund accounts for a \$3.00 fee added to traffic tickets issued in West University Place. Revenues generated by this fee can be used only to provide security for the building housing the Court.

THE METRO GRANT FUND – In 1999, The Metropolitan Transit Authority of Harris County (METRO) and West University Place entered into an interlocal, multi-year Congestion Mitigation/Traffic Management agreement. This agreement was modified and extended to December 2025 by the Harris County voters in November 2012. The payments from METRO are due not later than 30 days after each quarter. These funds are used for transportation related capital projects.

POLICE FORFEITED PROPERTY FUND – Certain property used in the commission of crimes or proceeds from criminal activity is subject to forfeiture. Funds generated from the sale of this property are set aside for the use of the Police Department.

FIRE TRAINING FUND – Accounts for grants, donations and other funds set aside for training firefighters.

POLICE TRAINING FUND-Accounts for grants, donations and other funds set aside for training police officers.

GOOD NEIGHBOR FUND – The City receives donations to fund the activities of the Good Neighbor Team, specifically “Handy Man” home repairs for resident senior citizens. The Good Neighbor Fund restricts the use of those donations to that specific activity.

PARKS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
EARNINGS ON INVESTMENTS	\$ -	\$ 86	\$ -	\$ -	\$ -
DONATIONS	3,657	9,285	5,000	5,000	5,000
TOTAL REVENUES	3,657	9,371	5,000	5,000	5,000
EXPENDITURES:					
OPERATING SUPPLIES	6,054	2,031	6,320	6,320	7,000
TOTAL EXPENDITURES	6,054	2,031	6,320	6,320	7,000
NET REVENUES (EXPENDITURES)	(2,396)	7,339	(1,320)	(1,320)	(2,000)
BEGINNING BALANCE	16,817	14,421	12,459	21,760	20,440
ENDING BALANCE	14,421	21,760	11,139	20,440	18,440

**COURT TECHNOLOGY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
MUNICIPAL COURT FINES	\$ 7,439	\$ 6,419	\$ 6,000	\$ 6,800	\$ 6,000
EARNINGS ON INVESTMENTS	13	2	-	-	-
TOTAL REVENUES	<u>7,452</u>	<u>6,421</u>	<u>6,000</u>	<u>6,800</u>	<u>6,000</u>
EXPENDITURES:					
OTHER CONTRACTED SERVICES	4,939	4,387	-	8,000	8,000
FURNITURE & EQUIP <\$5000	13,391	-	8,000	-	-
TOTAL EXPENDITURES	<u>18,329</u>	<u>4,387</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
NET REVENUES (EXPENDITURES)	(10,878)	2,035	(2,000)	(1,200)	(2,000)
BEGINNING BALANCE	12,350	1,472	2,372	3,507	2,307
ENDING BALANCE	<u>\$ 1,472</u>	<u>\$ 3,507</u>	<u>\$ 372</u>	<u>\$ 2,307</u>	<u>\$ 307</u>

**TREE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
OTHER FEES AND PERMITS	\$ 48,374	\$ 44,268	\$ 25,000	\$ 30,000	\$ 25,000
EARNINGS ON INVESTMENTS	259	607	-	500	-
TOTAL REVENUES	48,633	44,875	25,000	30,500	25,000
EXPENDITURES:					
TREE REPLACEMENT OPERATING EXPENDITURES	20,189	19,186	55,000	25,000	35,000
TOTAL EXPENDITURES	20,189	19,186	55,000	25,000	35,000
NET REVENUES (EXPENDITURES)	28,444	25,689	(30,000)	5,500	(10,000)
BEGINNING BALANCE	92,548	120,992	111,411	146,680	152,180
ENDING BALANCE	\$ 120,992	\$ 146,680	\$ 81,411	\$ 152,180	\$ 142,180

**COURT SECURITY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
MUNICIPAL COURT FINES	\$ 5,510	\$ 4,811	\$ 4,500	\$ 4,800	\$ 4,500
EARNINGS ON INVESTMENTS	76	160	-	150	-
TOTAL REVENUES	<u>5,586</u>	<u>4,972</u>	<u>4,500</u>	<u>4,950</u>	<u>4,500</u>
EXPENDITURES:					
FURNITURE & EQUIP <\$5000	-	-	15,000	10,000	15,000
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>10,000</u>	<u>15,000</u>
NET REVENUES (EXPENDITURES)	5,586	4,972	(10,500)	(5,050)	(10,500)
BEGINNING BALANCE	26,651	32,237	31,838	37,209	32,159
ENDING BALANCE	<u>\$ 32,237</u>	<u>\$ 37,209</u>	<u>\$ 21,338</u>	<u>\$ 32,159</u>	<u>\$ 21,659</u>

METRO GRANT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
METRO	\$ 259,000	\$ 145,819	\$ 500,000	\$ 525,000	\$ 500,000
EARNINGS ON INVESTMENTS	540	478	300	300	300
TOTAL REVENUES	<u>259,540</u>	<u>146,296</u>	<u>500,300</u>	<u>525,300</u>	<u>500,300</u>
EXPENDITURES:					
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	381,397	258,996	500,000	525,000	500,000
TOTAL EXPENDITURES	<u>381,397</u>	<u>258,996</u>	<u>500,000</u>	<u>525,000</u>	<u>500,000</u>
NET REVENUES (EXPENDITURES)	(121,857)	(112,700)	300	300	300
BEGINNING BALANCE	381,055	259,198	497	146,498	146,798
ENDING BALANCE	<u>\$ 259,198</u>	<u>\$ 146,498</u>	<u>\$ 797</u>	<u>\$ 146,798</u>	<u>\$ 147,098</u>

**POLICE FORFEITED PROPERTY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
FORFEITED PROPERTY	\$ -	\$ 1,925	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	27	21	-	20	20
TOTAL REVENUES	<u>27</u>	<u>1,946</u>	<u>-</u>	<u>20</u>	<u>20</u>
EXPENDITURES:					
OPERATING SUPPLIES	8,040	2,743	-	1,300	4,000
TOTAL EXPENDITURES	<u>8,040</u>	<u>2,743</u>	<u>-</u>	<u>1,300</u>	<u>4,000</u>
NET REVENUES (EXPENDITURES)	(8,013)	(796)	-	(1,280)	(3,980)
BEGINNING BALANCE	15,052	7,039	6,224	6,243	4,963
ENDING BALANCE	<u>\$ 7,039</u>	<u>\$ 6,243</u>	<u>\$ 6,224</u>	<u>\$ 4,963</u>	<u>\$ 983</u>

POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
STATE GRANT	\$ -	\$ 2,066	\$ -	\$ 2,100	\$ 2,000
EARNINGS ON INVESTMENTS	34	70	-	70	50
CLASS FEES	-	-	-	1,950	-
TOTAL REVENUES	34	2,135	-	4,120	2,050
EXPENDITURES:					
TRAINING SUPPLIES	-	-	-	3,000	3,000
TRAVEL & TRAINING	-	-	5,000	-	-
TOTAL EXPENDITURES	-	-	5,000	3,000	3,000
NET REVENUES (EXPENDITURES)	34	2,135	(5,000)	1,120	(950)
BEGINNING BALANCE	13,364	13,398	9,518	15,533	16,653
ENDING BALANCE	\$ 13,398	\$ 15,533	\$ 4,518	\$ 16,653	\$ 15,703

FIRE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
STATE GRANT	\$ 26,164	\$ 16,000	\$ -	\$ 150	\$ -
SETRAC	-	-	-	2,826	-
EARNINGS ON INVESTMENTS	2	-	-	-	-
MISCELLANEOUS	-	301	-	-	-
TRANSFER FROM GENERAL FUND	-	4,000	-	-	-
TOTAL REVENUES	26,166	20,301	-	2,976	-
EXPENDITURES:					
OPERATING SUPPLIES	26,430	15,374	-	2,826	-
TRAVEL & TRAINING	-	-	-	150	-
TOTAL EXPENDITURES	33,184	15,374	-	2,976	-
NET REVENUES (EXPENDITURES)	(7,018)	4,927	-	-	-
BEGINNING BALANCE	2,183	(4,835)	-	92	92
ENDING BALANCE	\$ (4,835)	\$ 92	\$ -	\$ 92	\$ 92

GOOD NEIGHBOR FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
EARNINGS ON INVESTMENTS	\$ 7	\$ 11	\$ -	\$ 10	\$ -
DONATIONS	300	-	-	110	-
TOTAL REVENUES	307	11	-	120	-
EXPENDITURES:					
COMMUNITY RELATIONS	666	-	-	-	2,500
TOTAL EXPENDITURES	666	-	-	-	2,500
NET REVENUES (EXPENDITURES)	(359)	11	-	120	(2,500)
BEGINNING BALANCE	2,829	2,470	2,479	2,481	2,601
ENDING BALANCE	2,470	2,481	2,479	2,601	101

Capital Project Funds are used to account for the purchase or construction of equipment, property and buildings. Capital projects accounted for in these funds are characterized by their cost (normally exceeding \$5,000), relatively long operational life of each asset and their impact on a department's operating budget. These funds are usually created to account for a single project or a related group of projects and are closed when the projects are completed. West University Place has four active Capital Project Funds.

CAPITAL PROJECT FUND

The Capital Project Fund is used to account for projects associated with the City's Capital Improvement Program. Funding for projects financed in this fund comes from transfers from the Capital Reserve Fund.

TRANSPORTATION IMPROVEMENT FUND

The Transportation Improvement Fund accounts for capital projects to improve roads and the associated drainage issues.

CAPITAL RESERVE FUND

The Capital Reserve Fund accounts for funds set aside by the City Council to help finance future capital projects. The City targets excess reserves in its General Fund and transfers any surplus to the Capital Reserve Fund.

WATER AND SEWER CAPITAL RESERVE FUND

The Water and Sewer Capital Reserve Fund accounts for funds set aside to be used for Capital Projects related to the Water and Sewer Utility System.

CAPITAL PROJECT FUND

2015 Financial Activity

Projects for 2015 and the estimated completion costs are as follows:

<u>CAPITAL PROJECT FUNDS:</u>	2015	2015
	Adopted Budget	Estimated Budget
PUBLIC WORKS - TRAFFIC DIVISION		
<u>PAVEMENT MARKINGS</u>		
Pavement Markings - Replace pre-marked Thermo (Area #2)	\$13,000	\$13,000
Pavement Markings - 3800 University Blvd. Restriping (School Area)	\$9,000	\$8,000
Pavement Markings - City Center Intersection Striping	\$5,000	\$5,000
Total Traffic Division	\$27,000	\$26,000
PUBLIC WORKS FACILITIES		
Replace gate opener at PW Ops	\$9,000	\$9,000
Replace gate opener at PW Fleet	\$4,500	\$4,500
Replace gates at PW Ops and Fleet	\$7,500	\$7,500
Replace Metal Fences at Public Works Maintenance Yard	\$5,000	\$5,000
Replace wall A/C units in PW Traffic and Fleet offices	\$3,000	\$3,000
Block Enclosure Around CPE Transformers at Public Works	\$10,000	\$10,000
Heaters in Fleet Maintenance Bay	\$6,000	\$6,000
Total Public Works Facilities	\$45,000	\$45,000
PARKS / SENIOR SERVICES FACILITIES		
Replace wall pack lighting for pool at WUPRC with LED lighting	\$8,000	\$8,000
Replace 5-ton air handler @ Comm. Bldg. (auditorium)	\$3,000	\$3,000
Replace 5-ton air handler @ Comm. Bldg. (Director's office)	\$3,000	\$3,000
Replace (2) 3-ton air handlers at Scout House (electric heat)	\$4,000	\$4,000
Scout House Flooring - epoxy paint floor	\$5,000	\$2,500
Total Public Works Facilities	\$23,000	\$20,500
TOTAL CAPITAL IMPROVEMENT FUND	\$95,000	\$91,500

2016 Appropriations

Projects planned for 2016 are listed in the table below. As each project is approved, funding from the Capital Reserve Fund will be allocated.

<u>CAPITAL PROJECT FUNDS</u>	2016 Budget
CITY HALL / PD FACILITIES:	
Admin. Conference Room/Jury Room Sound Masking	\$5,000
Total City Hall / PD Facility Improvements	\$5,000
PUBLIC WORKS - TRAFFIC DIVISION	
Pavement Markings - Stop Bar Replacement Program (Area #3)	\$13,000
Traffic Signals Battery Backup Replacement (All Signals)	\$7,500
Total Public Works Traffic Division Improvements	\$20,500
PUBLIC WORKS FACILITY	
Animal Control Shelter	\$200,000
Replace Traffic Control Office HVAC	\$5,000
Connect All Generators to Network	\$13,000
Total Public Works Facility Improvements	\$218,000
PARKS / SENIOR SERVICES FACILITIES:	
Replace Comm. Building / Senior Services HVAC Unites (qty 2)	\$15,000
WURC HVAC Software Upgrade	\$5,000
WURC Locker Room Floor Refinishing	\$20,000
Replace Community Building's Electrical Panel	\$3,000
WURC Garage Door Repairs	\$4,000
Library Improvements	\$300,000
Total Parks / Senior Services Improvements	\$347,000
TOTAL CAPITAL PROJECT FUND	\$590,500

**CAPITAL PROJECT FUND
STATEMENT OF REVENUES AND**

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
STATE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS					
	370	1,312	-	900	-
TRANSFER FROM GENERAL FUND	98,800	252,500	-	-	-
TRANSFER FROM CAPITAL RESERVE FUND	166,596	264,996	10,991	10,991	-
TOTAL REVENUES	265,766	518,808	10,991	11,891	-
EXPENDITURES					
PROFESSIONAL SERVICES	-	78,765	10,991	54,891	-
OTHER CONSTRUCTION COSTS	154,146	278,812	95,000	195,066	-
TOTAL EXPENDITURES	154,146	357,577	105,991	249,957	-
BEGINNING BALANCE	27,264	138,884	183,284	300,115	62,049
ENDING BALANCE	\$ 138,884	\$ 300,115	\$ 88,284	\$ 62,049	\$ 62,049

TRANSPORTATION/DRAINAGE IMPROVEMENT FUND

The Transportation/Drainage Improvement fund accounts for funds used for transportation and drainage projects that are reviewed, analyzed and prioritized no less than annually. An example of this type of comprehensive project is the water main replacement program; a review, documentation and prioritization of all cast iron lines. The projects may be allocated into small sub-projects, some of which are expected to be completed in-house for greater economy and efficiency. The primary funding source for these projects is The Metro Grant Fund.

2015 Financial Activity

Projects for 2015 and the estimated completion costs are as follows:

TRANSPORTATION/ DRAINAGE FUND	2015 Adopted Budget	2015 Estimated Budget
Inspection of Buffalo Speedway Storm Sewers	\$ 65,000	\$ 65,000
Poor Farm Ditch Outfall	157,000	157,000
Misc. Transportation and Drainage Improvements	38,000	38,000
TOTAL	\$ 260,000	\$ 260,000

2016 Appropriations

Projects planned for 2016 are as follows:

TRANSPORATION/ DRAINAGE FUND	2016 Budget
Clean and Inspect Storm Major Storm Sewer Channels	\$70,000
City Hall / Police Dept. Parking Lot Expansion Joints Resealing	\$4,000
TOTAL	\$74,000

**TRANSPORTATION IMPROVEMENT FUND (DRAINAGE FUND)
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES					
EARNINGS ON INVESTMENTS	\$ 1,210	\$ 2,782	\$ 500	\$ 1,200	\$ -
TRANSFER FROM METRO GRANT FUND	381,397	258,996	500,000	525,000	500,000
TOTAL REVENUES	382,607	261,778	500,500	526,200	500,000
EXPENDITURES					
PROFESSIONAL SERVICES	9,350	62,625	65,000	600	-
CONSTRUCTION COSTS	18,885	585,902	194,500	157,500	74,000
OTHER CONSTRUCTION COSTS	-	-	-	-	-
CONTINGENCY	-	-	241,000	103,000	-
TOTAL EXPENDITURES	28,235	648,526	500,500	261,100	74,000
BEGINNING BALANCE	434,424	788,796	-	402,048	667,148
ENDING BALANCE	\$ 788,796	\$ 402,048	\$ -	\$ 667,148	\$ 1,093,148

CAPITAL RESERVE FUND

In 2015, \$79,300 was transferred from the General Fund and an additional \$500,000 is planned to be transferred from the General Fund in 2016. These transfers are projections of excess General Fund Reserves for the fiscal year. Funds are transferred from the Capital Reserve Fund to the appropriate capital project fund as projects are approved.

CAPITAL RESERVE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES					
EARNINGS ON INVESTMENTS	\$ 916	\$ 1,302	\$ -	\$ -	\$ -
TRANSFER FROM GENERAL FUND	200,004	215,004	79,300	79,300	500,000
TOTAL REVENUES	200,920	216,306	79,300	79,300	500,000
EXPENDITURES					
UNFORESEEN EXPENDITURES	-	25,372	-	11,869	-
TRANSFER TO CAPITAL PROJECTS FUND	166,596	264,996	10,991	10,991	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	43,675	-	-	-	-
TOTAL EXPENDITURES	210,271	290,368	10,991	22,860	-
BEGINNING BALANCE	364,882	355,531	286,531	281,469	337,909
ENDING BALANCE	\$ 355,531	\$ 281,469	\$ 354,840	\$ 337,909	\$ 837,909

WATER AND SEWER CAPITAL RESERVE FUND

The Water and Sewer Capital Reserve Fund accounts for funds set aside from the excess reserves in the Water and Sewer Fund. These funds are to be used for Capital Projects related to the City’s Water and Sewer Utility and allow the City to complete large capital projects on a pay-as-you-go basis. The 2015 anticipated ending fund balance is \$734,790, with 2016 adding \$955,000 from the Water and Sewer Fund for such projects.

The projects in the 2013 and 2014 budgets, the automated meter reading project (\$1.9 million), ground storage tank rehabilitation (\$690,000), Ruskin/West College comprehensive infrastructure rehabilitation (\$228,320), lift station renovations (\$255,000) and wastewater treatment plant screw pump replacement (\$1.08 million) are underway.

2015 Financial Activity

The projects in the 2015 budget are a continuation of projects started, but not completed in 2014 and an additional appropriation of \$1.225 million. These projects and the estimated completion costs are listed in the table below:

WATER & SEWER CAPITAL RESERVE FUND	2014 & 2015 Adopted Budgets	2015 Estimated Budget
Milton 1.5 MG GST & .4 MG GST Rehabilitation	\$ 450,000	\$ 750,000
Lift Stations Renovations 1 - 7 (not submitted last year)	-	255,000
Automated Meter Reading (AMR)	1,980,000	1,980,000
Milton Street Pump Station Fence	25,000	25,000
No. 9 Water Well - Rehabilitation	325,000	100,000
Replace 2nd Belt Press Filter	425,000	125,000
TOTAL	\$ 3,205,000	\$ 3,235,000

CAPITAL PROJECT FUNDS | 2016

2016 Appropriations

Projects planned for 2016 are as follows:

WATER & SEWER CAPITAL RESERVE FUND		2016 Budget
No. 9 Water Well - Rehabilitation	\$	225,000
Replace 2nd Belt Press Filter		300,000
Lift Stations Renovations 8 - 12		275,000
Milton Pump Station Climate Control		15,000
Replace PW Operations Air Handler		4,000
Public Works Yard Fence Replacement		30,000
TOTAL	\$	849,000

Other comprehensive projects will be reviewed, analyzed and prioritized at least annually. The projects may be further allocated into small sub-projects, some of which are expected to be completed in-house for greater economy and efficiency.

**WATER AND SEWER CAPITAL PROJECTS
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUES:					
EARNINGS ON INVESTMENTS	\$ 5,616	\$ 15,366	\$ 8,000	\$ -	\$ -
TRANSFER FROM WATER & SEWER FUND	1,899,996	1,899,996	1,200,000	1,200,000	955,000
TOTAL REVENUES	1,905,612	1,915,362	1,208,000	1,200,000	955,000
PROJECT EXPENDITURES:					
WATER WELL REHABILITATION	56,615	-	-	-	-
LIFT STATION RENOVATIONS	-	-	-	255,000	-
WASTEWATER TREATMENT PLANT SCREW PUMP REPLACEMENT	56,731	1,031,830	-	-	-
AUTOMATED METER READING	-	771,312	-	1,980,000	-
RUSKIN STREET REHABILITATION	-	232,045	-	-	-
MILTON STREET PUMP STATION TANK PAINTING	-	-	450,000	750,000	-
WATER WELL REHABILITATION	-	-	325,000	100,000	-
BELT FILTER PRESS REPLACEMENT	-	-	425,000	125,000	-
MILTON STREET FENCE REPLACEMENT	-	-	25,000	25,000	-
LIFT STATION RENOVATIONS 8-12					275,000
MILTON STREET PUMP STATION CLIMATE CONTROL					15,000
AIR HANDLER REPLACEMENT					4,000
YARD FENCE REPLACEMENT					30,000
TOTAL EXPENDITURES	113,346	2,035,187	1,225,000	3,235,000	324,000
BEGINNING BALANCE	1,097,348	2,889,614	1,000,315	2,769,790	734,790
ENDING BALANCE	\$ 2,889,614	\$ 2,769,790	\$ 983,315	\$ 734,790	\$ 1,365,790

**City of West University Place
Harris County, Texas**

Ordinance No. 2012

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2016 AND ENDING DECEMBER 31, 2016; APPROPRIATING FUNDS FOR SUCH BUDGET AND CONTAINING FINDING AND PROVISIONS RELATING TO THE SUBJECT.

WHEREAS, as required by the City Charter and state law, the City Manager has prepared and submitted to the City Council a budget with estimate of expenditures and revenue of all city departments and activities for the year beginning January 1, 2016 and ending December 31, 2016; and

WHEREAS, such budget has been timely filed with the City Secretary, the City Council has had sufficient time to review and revise such budget and notice of a public hearing upon such budget has been duly given; and

WHEREAS, a public hearing has been held, and all taxpayers and interested persons were provided an opportunity to attend and participate in such hearing; and

WHEREAS, public participation, input and suggestions regarding the budget have been received and considered by the City Council, and the City Council has made changes as the City Council considers warranted by law in the best interest of the municipal taxpayers, and the City Council has found and determined that the budget adopted by this ordinance does not allow expenditures during the budget period in excess of funds estimate to be on hand during the same period;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST UNIVERSITY PLACE, TEXAS:

Section 1. The matters and facts set out in the preamble of this ordinance are found and determined to be true and correct and are hereby approved and adopted by the City Council.

Section 2. That the budget estimate of the revenues of the City of West University Place and the expenses of conducting the affairs thereof for the ensuing fiscal year, beginning January 1, 2016 and ending December 31, 2016, as finally submitted to the City Council by

the City Manager of said City (a copy of which is on file in the City Secretary's office and on the City's website) be, and the same is in all things, adopted and approved as the budget estimate of all the current expenses as well as the fixed charges against said City for the fiscal year beginning January 1, 2016, and ending December 31, 2016.

Section 3. That the sum of EIGHTEEN MILLION FIVE HUNDRED SIXTY THOUSAND FIVE HUNDRED SIXTY-THREE AND NO/100 DOLLARS (\$18,560,563) is hereby appropriated out of the General Fund for the payment of operating expenses and capital outlay of the City Government.

Section 4. That the sum of EIGHT MILLION ONE HUNDRED TEN THOUSAND FIFTY AND NO/100 DOLLARS (\$8,110,050) is hereby appropriated out of the General Fund Debt Service for the purpose of paying the accruing interest and redeeming the Serial Bonds as they mature on the General Fund Debt Service Bonds.

Section 5. That the sum of SEVEN MILLION EIGHT HUNDRED SIXTY-TWO THOUSAND ONE HUNDRED SIXTY AND NO/100 DOLLARS (\$7,862,160) is hereby appropriated out of the Water and Sanitary Sewer System for the payment of operating expenses and capital outlay and for the purpose of paying the accruing interest and redeeming the Serial Bonds as they mature on the Water and Sanitary Sewer Fund Debt Service Bonds.

Section 6. That the sum of ONE MILLION EIGHT HUNDRED SIXTY-EIGHT THOUSAND THREE HUNDRED AND NO/100 DOLLARS (\$1,868,300) is hereby appropriated out of the Solid Waste Fund for the payment of operating expenses and capital outlay of the municipally owned Solid Waste Collection System.

Section 7. That the sum of TWO MILLION FIVE HUNDRED FIFTY-SEVEN THOUSAND THREE HUNDRED AND NO/100 DOLLARS (\$2,557,300) is hereby appropriated out of the Employee Benefit Fund for the payment of operating expenses for the health benefits of the employees.

Section 8. That the sum of ONE HUNDRED SIXTY-FOUR THOUSAND AND NO/100 DOLLARS (\$164,000) is hereby appropriated out of the Vehicle Replacement Fund for the capital outlay for Vehicle Replacement Activities.

Section 9. That the sum of ONE MILLION FIVE HUNDRED NINE THOUSAND ONE HUNDRED FIFTY AND NO/100 DOLLARS (\$1,509,000) is hereby appropriated out of the Technology Management Fund for operating expenses and capital outlay for Technology Fund Activities.

Section 10. That the sum of ONE HUNDRED FIFTEEN THOUSAND SEVEN HUNDRED AND NO/100 DOLLARS (\$115,700) is hereby appropriated out of the Equipment Replacement Fund for operating expenses and capital outlay for Technology Fund Activities.

Section 11. That this ordinance approving and adopting the Budget is made in all things in accordance with the terms and provisions of the City Charter of the City of West University Place, Texas and the laws of the State of Texas and shall be interpreted and construed in compliance therewith.

Section 12. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

Section 13. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the application of such word, phrase, clause, sentence, paragraph, section, or other part of this ordinance to any other persons or circumstances, shall be affected thereby.

Section 14. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local Government Code, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

Section 15. After adoption of the Budget, the City Manager shall provide for the filing of a true copy of the Budget (and each amendment) in the office of the County Clerk of

Harris County, Texas.

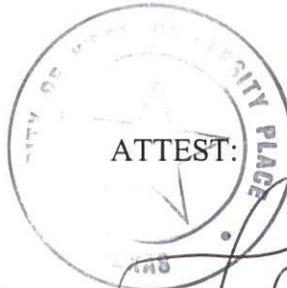
Section 15. This ordinance shall become effective upon adoption and signature.

PASSED, APPROVED, ADOPTED AND SIGNED ON, this 19th day of October, 2015.

Voting Aye: *SAMPLE, KELLY, BALLANFANT, TURNER*
Voting No: *REILLY*
Absent: *NONE*

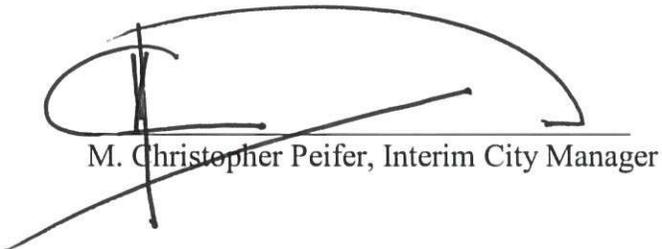
SIGNED:


Susan Sample, Mayor




Thelma Lenz, City Secretary

RECOMMENDED:


M. Christopher Peifer, Interim City Manager

REVIEWED:


Alan Petrov, City Attorney

**City of West University Place
Harris County, Texas**

Ordinance No. 2013

AN ORDINANCE LEVYING AND ASSESSING AD VALOREM TAXES FOR TAX YEAR 2015; CONFIRMING AND GRANTING EXEMPTIONS; CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; AND DECLARING AN EMERGENCY.

WHEREAS, The City of West University Place, Texas (the "City") has bonds outstanding which are payable from ad valorem taxes; and

WHEREAS, although the ordinances authorizing such bonds contain general levies of taxes, it is necessary for the City Council to fix a specific rate of tax for tax year 2015, based on the City's appraisal rolls for tax year 2015 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

WHEREAS, the 2015 tax rate must not only provide funds sufficient for debt service on the City's bonds, but must also provide for maintenance and operation of the City;

WHEREAS, the assessor and collector of the City ("Assessor") has certified an anticipated collection rate to the City Council, has performed the calculations required by Section 26.04 of the Texas Tax Code, has reported the tax rate and other information required to be reported to the City Council and has published the information required to be published, having been designated to do so by the City Council; and

WHEREAS, all other preparatory steps for the adoption of a tax rate have been taken, as required by law;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST UNIVERSITY PLACE, TEXAS:

Section 1. The matters and facts set out in the preamble of this ordinance are found and determined to be true and correct, and the City Council adopts, confirms, and ratifies all of the calculations, publications, notices, and other preparatory steps preceding the consideration of this ordinance.

Section 2. The City Council hereby levies, assesses and adopts the following tax rate per \$100 valuation for tax year 2015, such tax being levied and assessed

upon all property subject to taxation by the City:

\$0.18321 For the purposes of maintenance and operations

\$0.14858 For the purposes of debt service

\$0.33179 Total tax rate.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.73 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ -10.35

Section 3. Such tax is hereby levied and assessed in accordance with the terms and provisions of Article VIII of the City Charter and the Constitution and laws of the State of Texas, and such levy and assessment are made to provide funds for the 2016 budget of the City for the purposes indicated, including maintenance, operations and debt service for that budget period. However, this section does not prohibit the use of tax proceeds for other lawful purposes.

Section 4. The Assessor is hereby directed to assess and collect taxes on all property subject to taxation by the City on the basis of 100% of the assessed valuation thereof at the rate set by this ordinance. The taxes levied hereby shall be delinquent after January 31, 2016.

Section 5. The Finance Director or designee for the City of West University Place is hereby appointed auditor of any refunds of overpayments or erroneous payments under the terms of Section 31.11(a) of the Texas Property Tax Code.

Section 6. The City Council hereby confirms and re-grants the following exemptions, subject to the legal requirements applicable to each exemption:

(A) \$185,000.00 of the appraised value of the residence homestead of an individual who is disabled or who is 65 years of age or older.

(B) The statutory exemption for each disabled veteran.

Section 7. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

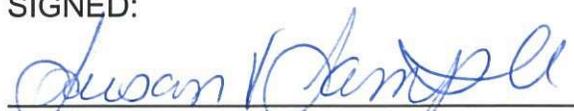
Section 8. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the application of such word, phrase, clause, sentence, paragraph, section, or other part of this ordinance to any other persons or circumstances, shall be affected thereby.

Section 9. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local Government Code, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

Section 10. The public importance of this measure and the requirements of the law create an emergency and an urgent public necessity requiring that this Ordinance be passed and take effect as an emergency measure, and a state of emergency is hereby declared, and this Ordinance is accordingly passed as an emergency measure and shall take effect immediately upon adoption and signature.

PASSED, APPROVED, ADOPTED AND SIGNED ON, this 19th day of October, 2015.

SIGNED:

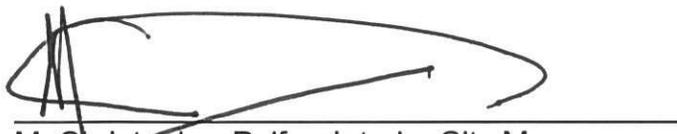

Susan V. Sample, Mayor



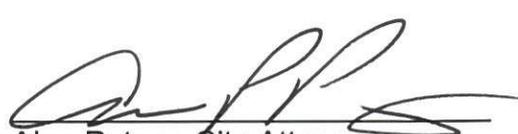
ATTEST:


Thelma Lenz, City Secretary

RECOMMENDED:


M. Christopher Peifer, Interim City Manager

REVIEWED:


Alan Petrov, City Attorney