



**CITY OF
WEST UNIVERSITY PLACE,
TEXAS
1996 ANNUAL BUDGET**

CITY OF WEST UNIVERSITY PLACE HOW TO READ THIS DOCUMENT

WELCOME!

You are holding the published City of West University Place budget for the fiscal year beginning January 1, 1996 and ending December 31, 1996. This document has been specially prepared to help you, the reader, learn of the issues affecting the West University community. Many people believe a city budget is only a **financial plan**. Although you can learn much of the City's finances from these pages, the 1996 budget document has been designed to serve other functions as well. For example, it is a **policy document** which presents the major policies which guide how the City is managed. It is an **operations guide** which gives the public, elected officials, and city staff information pertaining to the production and performance of individual city operations. The document is also designed as a **communications device**. Information is conveyed verbally and graphically in a way which should be easily understood even by persons not familiar with the City.

This particular section of the document explains the budget format and will help you locate information which may be of particular interest to you.

BUDGET FORMAT

The document is divided into three major sections: *Introductory*, *Financial/Operational*, and *Appendices*. The Introductory section contains the City Manager's letter which is addressed to the City Council and explains the major policies and issues which affected the development of the 1996 City budget. This section also contains a statement of the City's goals, the City's organization and staffing charts, and the summary of all financial statements.

The Financial/Operational section describes various aspects of the City's organization. This information is grouped first by fund and then by department. Like many local governments, the City uses the fund method of accounting. Simply stated, a fund is a unit of the City which tracks the application of various public resources. Most people are particularly interested in the General fund which is comprised of most of the City's operations like Police, Fire, and Parks. Financial statements, including the adopted 1996 budget are presented for every fund. The statements show the fund's financial condition over a number of years. Like the checking account statement you receive from your bank, the statement shows beginning balances, revenues, expenditures, and ending balances for each year. Accompanying the statements are narratives and graphs which describe the major features of that particular fund. Within each fund there may be one or more departments which further describe a component of the City's organization. Each department is presented with its mission statement, a listing of the units accomplishments for the previous fiscal year, and operational objectives for the 1996 fiscal year. Selected service levels for each department are presented graphically. The funding for each department, as well as the unit's staffing, are summarized again over a number of years.

Various Appendices are presented towards the back of the document which more fully describe the budget process, the City's revenue sources, the long-term financial plans for the General, Debt Service, and Enterprise funds. Also included is a glossary of terms.

Should you have any questions regarding the information presented in this document, please feel free to contact the Finance Director, or any other staff members; their names and phone numbers are presented on the back page.

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1996 BUDGET



PRESENTATION

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City of West University Place, Texas

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Mayor Bill Watson
Council Members
City of West University Place
3800 University Boulevard
Houston, Texas 77005

Dear Mayor Watson and Council Members:

In compliance with State law and the City Charter, I present a balanced budget of \$15,234,890.00 that meets or exceeds service demands. You will be pleased to find it is predicated on existing ad valorem tax and utility rates (We had anticipated a \$.01 to \$.037 ad valorem tax rate increase and an 11% utility rate increase before the budget process began). This conservative, yet innovative document will do the following:

1. Present a realistic financial plan that can be adhered to.
2. Articulate a philosophy of government and establish general policies that guide operations.
3. Establish a sense of mission and prioritize objectives.
4. Permit government performance to be evaluated year to year.
5. Present the information usually sought by citizens in a more efficient and effective way.

The proposed budget recognizes that the focus of City government in the years to come must be expedited infrastructure replacement. The following principles have been utilized in its development.

1. The debt service component and the ad valorem tax rate will increase dramatically.
2. The operating component of the ad valorem tax rate must be maintained or reduced.
3. The size and cost of day to day government must be reduced.

Memo to Mayor and Council Members

Re: 1996 Budget

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4. A significant percentage of the Reserve must be applied to debt service to minimize ad valorem tax rate increases.
5. The General Fund Reserve will not be used to implement the Parks Development Plan.
6. The water and sanitary sewer system will be directed as a true enterprise.

The 1996 Budget is different in form and content than those previously presented. The text has been expanded, graphs utilized in number, 2 budget segments (City Council and City Manager) consolidated, line items reduced in number and 2 special revenue funds (Parks and Recycling) established. The following is featured:

1. General Fund expenditures that total \$8,010,150.00 (A \$357,700.00 or 4.5% increase).
2. Utility Enterprise Fund expenditures that total \$2,738,040.00 (A \$347,300.00 or 11.3% decrease).
3. Capital Project Fund expenditures (Capital improvements, major vehicles and equipment) that total \$1,710,000.00 (A \$749,731.00 or 30.5% decrease).
4. Parks Fund expenditures that total \$30,000.00 (A 25,500.00 or 85% increase).
5. Recycling Fund expenditures that total \$165,000.00 (A \$155,000.00 or 94% increase).
6. Debt Service Fund expenditures that total \$2,581,700.00 (A \$217,200.00 or 8.4% increase).

The City will employ 117 persons full-time (101 positions are found in the General Fund and 16 positions are found in the Utility Enterprise Fund) and 30 persons part-time. The elimination of 3 full-time positions, a 2.5% reduction in the City workforce, followed a decision to privatize meter reading and the recognition that general maintenance demands would decrease dramatically through infrastructure replacement (4 positions were eliminated, but 1 was offset by the creation of a full-time secretarial position in the Fire Department). The City will contract the provision of delinquent fine collection, meter reading, vector control, janitorial services, grounds care, park maintenance, right-of-way maintenance and solid waste disposal. The privatization of payroll administration, tax assessment/collection, utility billing/collection, street sweeping and plant management will be subjected to cost-benefit analysis.

Memo to Mayor and Council Members

Re: 1996 Budget

Page 3

The success of day to day City government can be attributed to outstanding employees. The City recognizes that the value of such employees will increase as government service grows more complex and the size of the workforce declines. The proposed budget will finance a 2% across the board increase, improve retirement benefits (117 full-time employees and 28 retirees will be affected), increase the monthly car allowance \$100.00 and extend it to the Fire Chief. Such things will maintain morale, increase retention and improve productivity.

The proposed budget ensures that City employees will have the supplies, equipment and vehicles to do their jobs. Major expenditures include a garbage truck (\$110,000.00), 4 police cars (\$80,000.00), 4 light trucks (\$68,200.00), a recycling truck (\$45,000.00), a backhoe (\$45,000.00), a swimming pool heater/auxiliary blower (\$20,000.00) and a cardiac monitor (\$11,000.00). Facility rehabilitation and improvement will remain a priority in 1996. The proposed budget includes \$1,710,000.00 to begin Municipal Building/Fire Station rehabilitation (\$750,000.00), complete Phase 2 Public Works Center improvements (\$619,000.00), purchase the lot at 3836 Amherst for Phase 3 Public Works Center improvements (\$200,000.00), complete the rehabilitation of a 1,500,000 gallon ground storage tank at the Public Works Center (\$131,000.00) and complete Colonial Park Recreation Center improvements (\$10,000.00).

The ad valorem tax rate of \$.037 will not increase in 1996. The ad valorem tax rate has 2 components: operating and debt service. The operating component will decrease \$.0114 (5.15%) from \$.2214 to \$.21. The debt service component will increase \$.0114 (7.13%) from \$.1486 to \$.16. Revenue generated by a municipal electricity fee (\$2.85 a month) and an administrative service charge paid by the Utility Enterprise Fund sustained the ad valorem tax rate.

Utility rates (Water and sanitary sewer) will not increase in 1996. Existing rates will generate the revenue required to operate the water and sanitary sewer system in regulatory agency compliance. The proposed budget includes \$15,000.00 for a utility rate study to be conducted after the first revenue bond sale.

This budget meets or exceeds the needs of our City. I am convinced we have met our fiduciary responsibility and will please the citizens we serve.

Sincerely,

Mike Tanner
City Manager

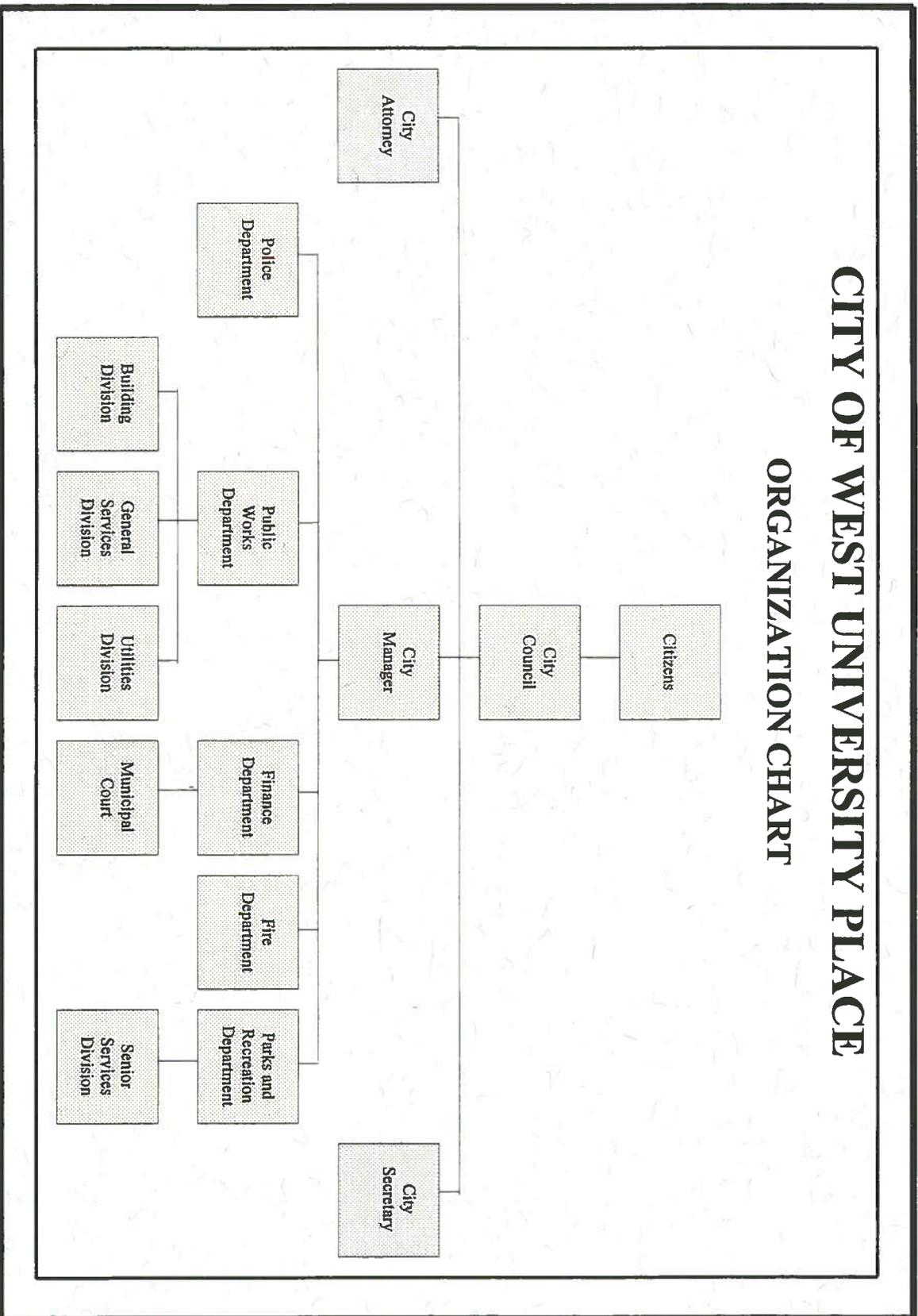


PHILOSOPHY OF GOVERNMENT

The City of West University Place shall provide services and levels of service demanded by the majority of its citizens with the smallest government possible at a minimum cost. The City Council, Staff and employees pledge to:

- * *Comply with local, state and federal law.*
- * *Meet or exceed ethical and professional standards.*
- * *Meet their fiduciary responsibilities.*
- * *Be concerned, courteous and responsive when dealing with the public.*
- * *Fully inform, involve and utilize a talented citizenry.*
- * *Project a positive image and promote the City whenever possible.*
- * *Place the interests of the City and the needs of the citizens before their own.*
- * *Promote professional development and innovation that improves the provision of services.*

CITY OF WEST UNIVERSITY PLACE ORGANIZATION CHART



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FUND SUMMARIES

**ADOPTED 1996 ANNUAL BUDGET
 COMBINED SUMMARY OF REVENUES AND CHANGES IN FUND BALANCE
 ALL FUNDS SUBJECT TO APPROPRIATION
 WITH COMPARISON TO 1995 ANNUAL BUDGET**

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND
BEGINNING BALANCE	\$ 4,225,846	\$ 816,633	\$ 315,304
REVENUES:			
Ad Valorem Taxes	2,938,000	2,227,000	
Penalty and Interest	26,000		
City Sales Tax	404,500		
Franchise Fees	575,000		
Licenses and Permits	339,900		
Fines and Forfeitures	362,000		
Service Fees	800,000		
Recreation Programs	341,000		
Administrative Services	400,000		
Interest on Investments	350,000	41,000	696
Other Revenues	378,800	332,000	1,394,000
TOTAL REVENUES	6,915,200	2,600,000	1,394,696
TOTAL AVAILABLE RESOURCES	11,141,046	3,416,633	1,710,000
EXPENDITURES:			
General Government	1,123,940		
Public Safety	2,784,850		
Public Works	1,973,170		
Public Services	688,640		
Non-Departmental	1,439,550		
Debt Service		2,581,700	
Capital Projects			1,710,000
Utilities			
TOTAL EXPENDITURES	8,010,150	2,581,700	0
ENDING BALANCE	\$ 3,130,896	\$ 834,933	\$ 0

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SPECIAL REVENUE FUNDS		ENTERPRISE		TOTAL ALL FUNDS	
PARK FUND	RECYCLE FUND	UTILITY FUND	1996 BUDGET	1995 BUDGET	
\$ 24,007	\$ 76,000	\$ 4,310,438	\$ 9,768,228	\$ 11,324,777	
			5,165,000	4,982,390	
		40,000	66,000	77,000	
			404,500	314,400	
			575,000	557,000	
			339,900	414,590	
			362,000	340,000	
		2,263,220	3,063,220	3,035,220	
			341,000	342,100	
			400,000	208,430	
3,000	4,000	228,000	626,696	571,296	
6,000	86,000	32,500	2,229,300	2,114,740	
9,000	90,000	2,563,720	13,572,616	12,957,166	
33,007	166,000	6,874,158	23,340,844	24,281,943	
			1,123,940	1,128,670	
			2,784,850	2,584,050	
			1,973,170	1,915,280	
30,000	165,000		883,640	664,800	
			1,439,550	1,374,150	
			2,581,700	2,364,500	
			1,710,000	2,459,731	
		2,738,040	2,738,040	1,169,310	
30,000	165,000	2,738,040	15,234,890	13,660,491	
\$ 3,007	\$ 1,000	\$ 4,136,118	\$ 8,105,954	\$ 10,621,452	

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THE GENERAL FUND



INTRODUCTION AND SUMMARY

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FUND DESCRIPTION:

The General Fund is used to account for revenue, expenditures and transfers associated with the delivery of municipal services not directly supported or accounted for in other funds.

FUND NARRATIVE:

The General Fund is the focus of the budget process and the foundation on which the municipal service delivery system is constructed. It is the focus of the budget process because the most critical issues are addressed during its development: the ad valorem tax rate, fees, objectives, levels of service, the number of employees, salaries and benefits. It is the foundation on which the municipal service delivery system is constructed because it supports 6 departments (Administration, Finance, Fire, Parks and Recreation, Police and Public Works), 4 divisions (Building, General Services, Municipal Court and Senior Services) and nearly all municipal services.

The 1995 Budget adopted November 7, 1994 included \$6,579,170.00 in General Fund revenue. That figure should increase \$456,270.00 or 6.5% to \$7,035,440.00 before the end of the year. The return of West University Place sales tax accounts erroneously transferred to the City of Houston by the State Comptroller and \$425,600.00 in additional payments is primarily responsible. It more than offset a \$133,010.00 decrease in revenue generated by itemized sources (Penalty and interest, licenses and permits as well as other revenue). The single greatest decrease, \$78,590.00 in licenses and permits, reflects a significant decrease in the construction of new homes (Only 70 to 75 will be permitted this year).

The original 1995 Budget included \$7,652,450.00 in General Fund expenditures (\$393,576.00 more than the actual amount generated in 1994). That figure should increase \$45,329.00 or .59% to \$7,697,779.00 before the end of the year. The increase may be attributed to unforeseen costs associated with landfill closure and an increase in Police Department overtime.

The financial position of the City at the end of 1995 should be outstanding. The General Fund should have a cash position that exceeds \$7,200,000.00 and a \$4,200,000.00 reserve.

The 1996 Budget to be adopted November 27, 1995 includes \$6,915,200.00 in General Fund revenue. That is \$336,030.00 or 4.9% more than the original 1995 Budget but \$120,240.00 or 1.7% less than the 1995 Amended Budget. The 1996 Budget also includes a transfer of \$1,113,000.00 from the General Fund reserve to the Capital Project Fund. Approximately \$3,100,000.00 will remain in the General Fund reserve for an emergency, the purchase of property, facility improvements and debt service associated with infrastructure replacement.

Revenue generated by the ad valorem tax rate should decrease \$102,000.00 or 3.4% in 1996. That reflects a \$.0114 or 5.15% reduction in the operating component of the ad valorem tax rate from \$.2214 to \$.21 and an increase of \$.0114 in the debt service component of the ad valorem tax rate from \$.1486 to \$.16. This tactic moves a significant amount of revenue to debt service. That and the establishment of a municipal electricity fee (\$2.85 a month) that generates a significant amount of revenue permits the City to maintain the existing ad valorem tax rate of \$.37.

Revenue generated by licenses and permits should not exceed \$339,900.00 in 1996. That is \$74,690.00 less than the amount budgeted in 1995 and \$190,610.00 less than the actual amount generated in 1994. A decline in the construction of new homes is responsible for this (Only 80 new homes should be permitted in 1996). Every other itemized revenue source should increase in 1996.

The 1996 Budget includes a transfer of \$400,000.00 to the General Fund from the Utility Enterprise Fund.. That figure represents the actual cost of administrative support (Direction, meter reading, billing, receiving, data processing and insurance) the General Fund will provide the Utility Enterprise Fund during 1996. This will be the first year the General Fund will fully recover such a cost. It follows a decision of the City Council to direct the water and sanitary sewer system as a true enterprise.

The 1996 Budget includes \$7,995,150.00 in General Fund expenditures. That is \$342,700.00 or 4.3% more than the original 1995 Budget. Expenditures increased in 9 of 13 budget segments (Building,, Finance, Fire, Municipal Court, Non-departmental, Parks and Recreation, Public Works, Street and Drainage Services and Police). Approximately \$152,600.00 of the increase in General Fund expenditures may be attributed to a 2% pay increase and additional retirement benefits.

	1994 Actual	1995 Budget	1995 Estimate	1996 Proposed
Personnel	\$ 4,446,160	\$ 4,647,496	\$ 4,596,021	\$ 4,794,090
Supplies	198,986	178,580	188,720	194,270
Repairs and Maintenance	292,496	323,290	314,690	290,900
Services	1,148,614	1,219,010	1,304,525	1,275,240
Capital Outlay	682,395	250,074	259,823	342,650
Transfers	490,223	486,580	1,034,000	1,113,000
Total	\$ 7,258,874	\$ 7,105,030	\$ 7,697,779	\$ 8,010,150

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THE GENERAL FUND



GENERAL FUND



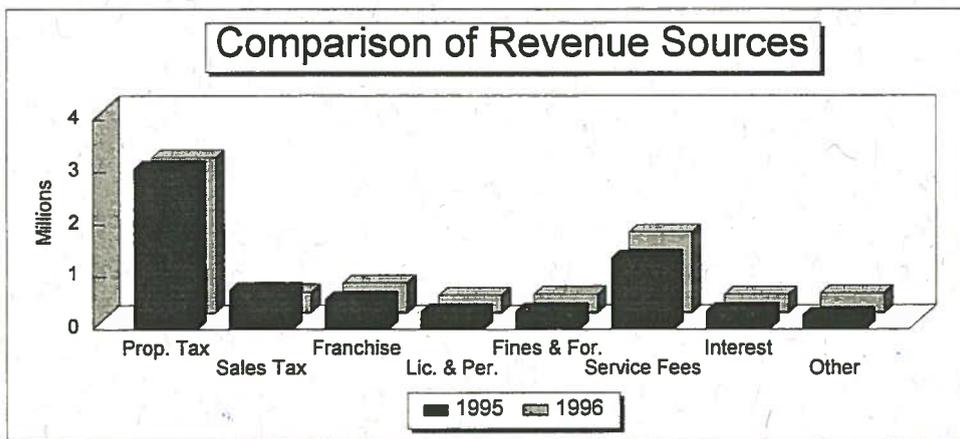
**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 1994	Budget 1995	Estimated 1995	Budget 1996
BEGINNING BALANCE	\$ 5,493,468	\$ 4,888,185	\$ 4,888,185	\$ 4,225,846
REVENUES:				
Ad Valorem Taxes	2,855,477	2,985,720	3,040,000	2,938,000
Penalty and Interest	26,309	37,000	25,000	26,000
City Sales Tax	364,206	314,400	740,000	404,500
Franchise Fees	665,005	557,000	568,500	575,000
Licenses and Permits	530,510	414,590	336,000	339,900
Fines and Forfeitures	271,937	340,000	352,000	362,000
Sanitation Services	810,060	772,000	800,000	800,000
Recreation Programs	364,801	342,100	350,000	341,000
Administrative Services	208,430	208,430	208,430	400,000
Interest on Investments	292,616	300,000	350,000	350,000
Other Revenues	264,240	307,930	265,510	378,800
TOTAL REVENUES	6,653,591	6,579,170	7,035,440	6,915,200
TOTAL AVAILABLE RESOURCES	12,147,059	11,467,355	11,923,625	11,141,046
EXPENDITURES:				
Administration	379,525	388,400	377,701	352,880
Municipal Court	142,193	152,040	151,033	159,970
Finance	499,343	588,230	583,270	611,090
Police	1,464,771	1,520,930	1,559,260	1,617,300
Fire	1,067,231	1,063,120	1,067,130	1,167,550
Building	306,247	286,260	280,880	320,150
Public Works	252,036	221,500	222,625	254,470
Street and Drainage Services	527,951	484,710	491,360	495,840
Solid Waste Management	707,407	741,550	822,540	746,480
Fleet and Facility Services	340,988	181,260	163,060	156,230
Parks and Recreation	974,073	524,320	526,340	570,380
Senior Services	106,886	125,980	127,500	118,260
Non-Departmental		340,150	291,080	326,550
Operating Transfers (Out)	490,223	1,034,000	1,034,000	1,113,000
TOTAL EXPENDITURES	7,258,874	7,652,450	7,697,779	8,010,150
ENDING BALANCE	\$ 4,888,185	\$ 3,814,905	\$ 4,225,846	\$ 3,130,896



SCHEDULE OF REVENUES BY SOURCE

	Actual 1994	Budget 1995	Estimated 1995	Budget 1996
Ad valorem taxes:				
Property taxes	\$ 2,855,477	\$ 2,985,720	\$ 3,040,000	\$ 2,938,000
Penalty and interest	26,309	37,000	25,000	26,000
Non-property taxes:				
City sales tax	357,180	310,000	735,600	400,000
Alcoholic beverage tax	7,025	4,400	4,400	4,500
Franchise fees	665,005	557,000	568,500	575,000
Licenses and permits	530,510	414,590	336,000	339,900
Fines and forfeitures	271,937	340,000	352,000	362,000
Service fees:				
Sanitation services	810,060	772,000	800,000	800,000
Recreation programs	364,801	342,100	350,000	341,000
Administrative services	208,430	208,430	208,430	400,000
Other revenues	264,240	307,930	265,510	378,800
Interest income	292,616	300,000	350,000	350,000
TOTAL REVENUES	\$ 6,653,591	\$ 6,579,170	\$ 7,035,440	\$ 6,915,200

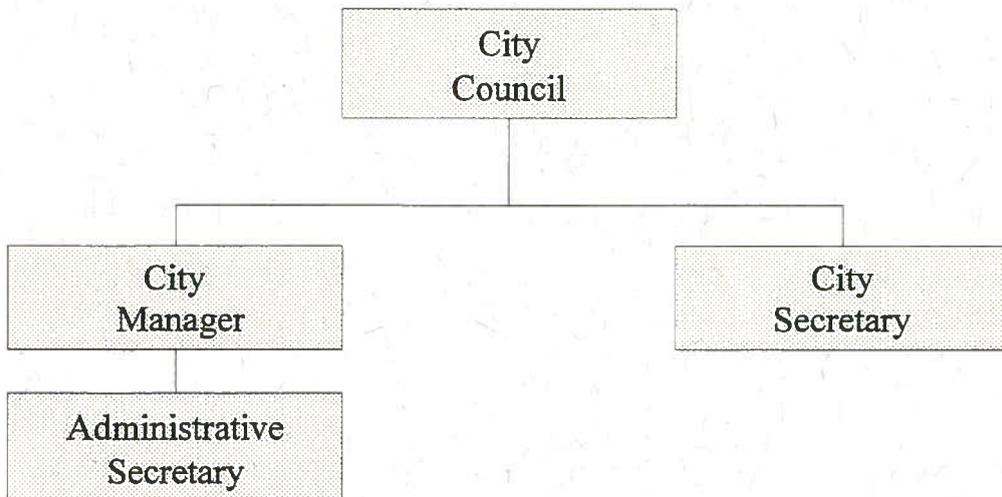


Revenue amounts used for 1995 are the projected actuals as compared to the budgeted amounts for 1996.



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ADMINISTRATION



Mission Statement: *To successfully govern a city that demands leadership, the dissemination of information, involvement in the decision making process, fiscal responsibility, quality services provided in a personalized way whenever possible and accountability.*

ACTIVITY SUMMARY:

The Administration of the City of West University Place features the City Council (Mayor, Mayor Pro-Tem and 3 Council Members), City Manager, City Secretary and City Attorney. The City Council is responsible to the citizens for the provision of leadership, legislative (Ordinance, resolution and an annual budget) and executive (Election orders and appointments) matters. The City Manager is responsible for the provision of technical support to the City Council, day to day management of government affairs and the provision of all City services. A full-time Administrative Secretary is assigned to the office of the City Manager. The City Secretary is responsible for citizen inquiries, public notification (Agenda and legal notices), City Council meeting minutes and election administration. The City Attorney assists the City Council and its officers through the provision of legal services (General counsel, ordinance review, contract review and litigation).

PROGRAM NARRATIVE:

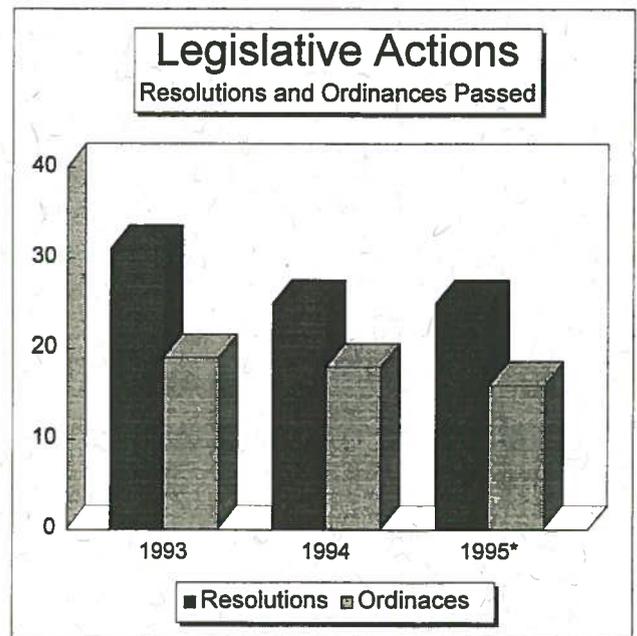
Accomplishments for FY 1995:

- * Successfully conducted May 6, 1995 City Council election and a \$63,000,000 November 7, 1995 bond election.
- * Reduced the tax rate from \$0.375 to \$0.370, maintained fees and utility rates.
- * Directed infrastructure replacement, major facility rehabilitation (Community Building and Public Works Center), parks and recreation projects (Ballfield reconstruction, Weir Park rehabilitation and Milton Street Park construction).
- * Conducted 10 special meetings (Town hall meetings and public hearings) throughout the City to involve and communicate with citizens.
- * Enacted 25 ordinances and 16 resolutions.

- * Purchased lots at 3771 Rice and 3832 Amherst.
- * Published Code of Ordinances.
- * Implemented records management plan.

Objectives for FY 1996:

- * Maintain tax rate, utility rates and most fees.
- * Conduct \$3,570,000.00 general obligation and \$3,060,000.00 revenue bond sales.
- * Develop and implement innovative 5 year operation plan that addresses services, levels of service, resources (Personnel, equipment, vehicles and facilities) and costs.

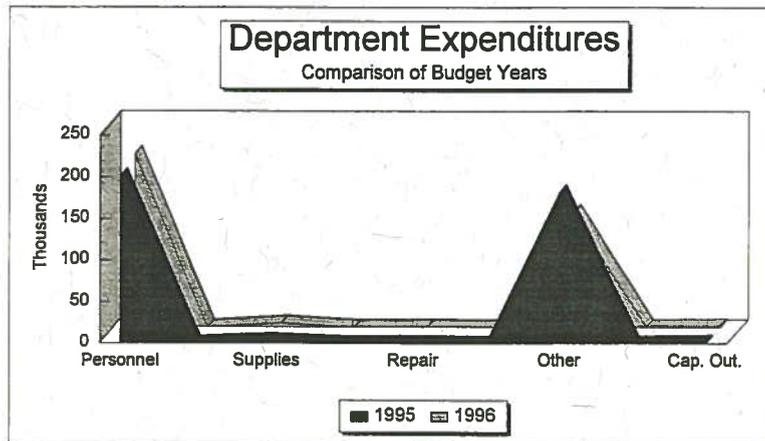


- * 1995 numbers are projected through December.

EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 198,313	\$ 201,500	\$ 200,481	\$ 208,280
Materials and Supplies	5,139	3,250	5,500	4,900
Repairs and Maintenance	93	400	320	400
Other Charges	175,980	182,350	170,600	138,500
Capital Outlay		900	800	800
TOTAL Department Budget	\$ 379,525	\$ 388,400	\$ 377,701	\$ 352,880

STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
City Manager	N/C	1	1	1	1
City Secretary	41	1	1	1	1
Administrative Secretary	38	1	1	1	1
TOTAL		3	3	3	3

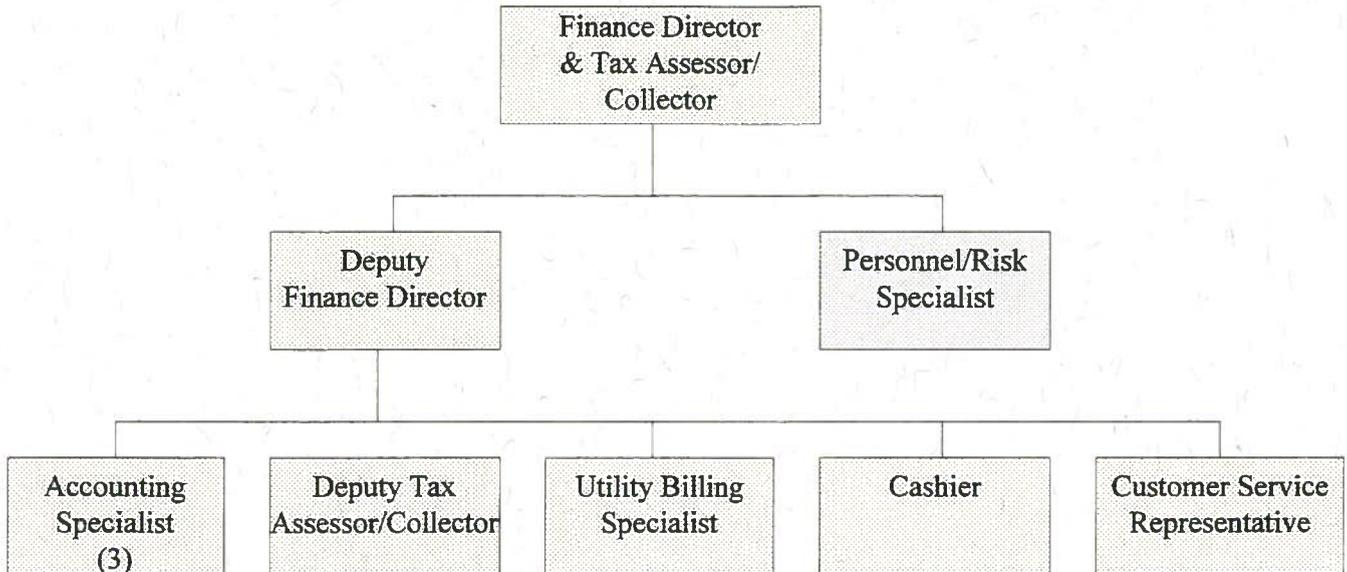
FOOTNOTE: N/C - Not Classified



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FINANCE DEPARTMENT



Mission Statement: *To direct finance related transactions according to law, policy and guidelines that ensure the City will not only meet its fiduciary responsibility but do so efficiently and effectively without compromising quality customer service.*

ACTIVITY SUMMARY:

The Finance Department is responsible for taxation (Assessment and collection), customer service (Billing and payment), investments, accounting, payroll, purchasing, personnel and municipal court administration. It has 14 full-time employees and 7 part-time employees, but only 12 full-time employees are included in this budget segment (2 full-time and 7 part-time employees are in the Municipal Court budget segment). The Finance Director is responsible to the City Manager for department direction.

PROGRAM NARRATIVE:

Accomplishments for FY 1995:

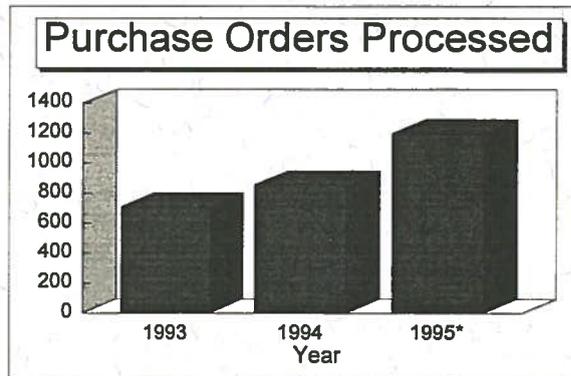
- * Engaged accounting firm to perform audit for a 4 year period.
- * Bid depository services for a 3 year period.
- * Privatized meter reading to improve the quality of service and reduce costs.
- * Amended the investment policy to comply with the provisions of the Public Funds Investment Act and to maximize yield.
- * Conducted a study that required the State Comptroller to transfer sales tax accounts from Houston to West University Place and generated \$450,000 in additional revenue.

Objectives for FY 1996:

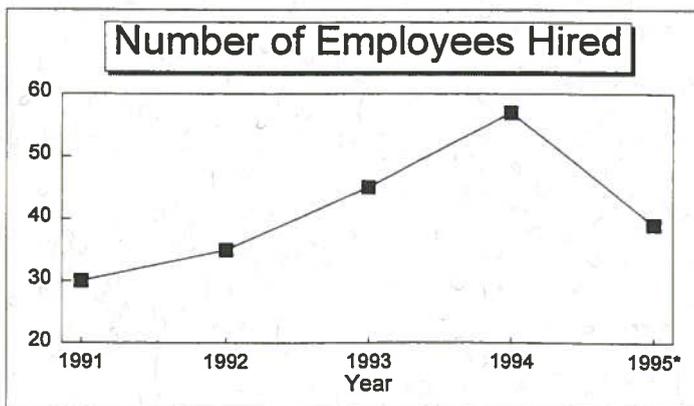
- * Streamline the Chart of Accounts.
- * Publish a new Personnel Manual.
- * Publish an Accounting Procedures Manual.
- * Develop a policy that directs travel and training.

Major Budget Items:

- * HCAD appraisal services (\$47,000)
- * Audit services (\$15,000)
- * Meter reading services (\$40,000)
- * Computer maintenance (\$19,900)



* The number of projected purchase orders for 1995.



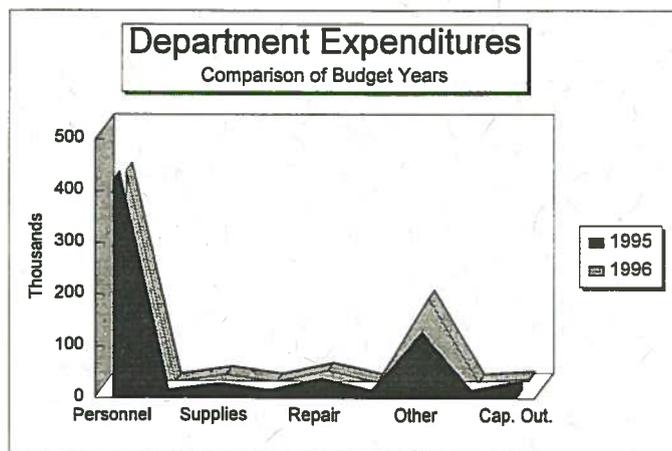
* Employees hired as of September 28, 1995.



EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 350,117	\$ 422,066	\$ 408,250	\$ 407,570
Materials and Supplies	13,799	12,800	15,350	14,300
Repairs and Maintenance	23,448	22,600	24,380	21,800
Other Charges	95,065	112,160	116,720	161,570
Capital Outlay	16,914	18,604	18,570	5,850
TOTAL Department Budget	\$ 499,343	\$ 588,230	\$ 583,270	\$ 611,090

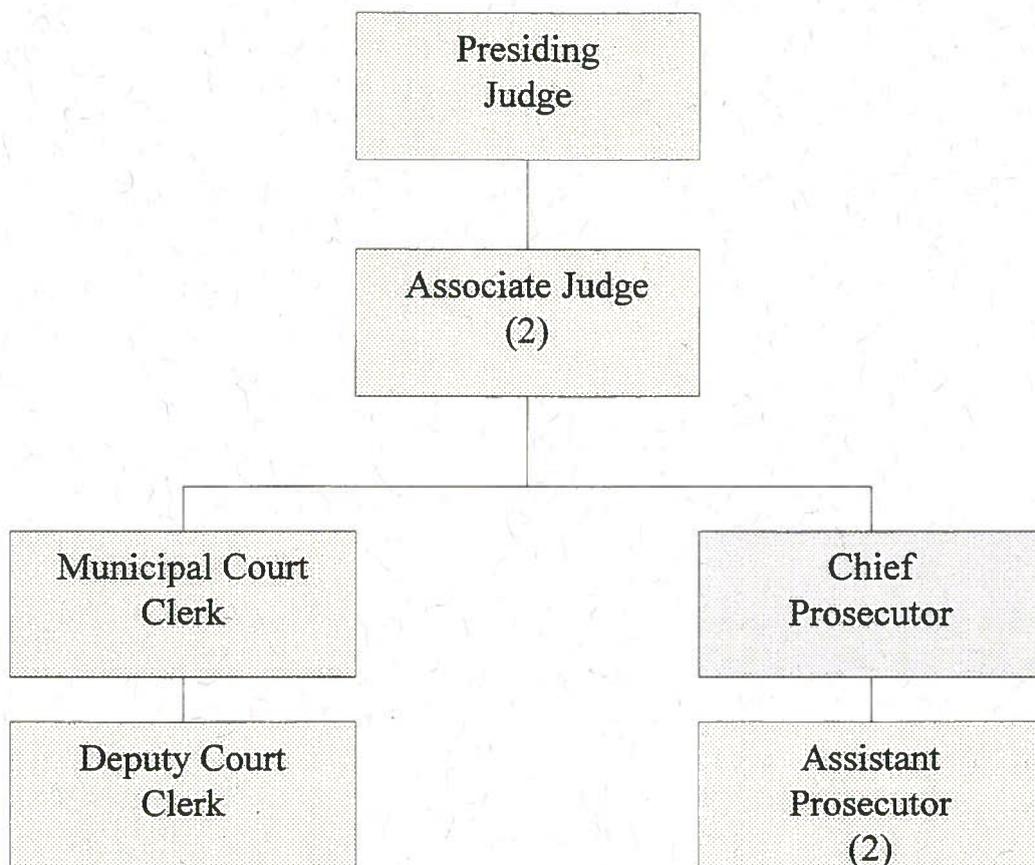
STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Finance Director	N/C	1	1	1	1
Deputy Finance Director	42	1	1	1	1
Personnel/Risk Specialist	40	1	1	1	1
Deputy Tax Assessor/Collector	38	1	1	1	1
Accounting Specialist	36	3	4	3	3
Utility Billing Specialist	37	0	0	1	1
Cashier	34	1	1	1	1
Secretary		1	0	0	0
Customer Service Representative	35	0	1	1	1
Meter Reader	32	0	0	2	0
TOTAL		9	10	12	10

FOOTNOTE N/C - Not Classified





FINANCE DEPARTMENT MUNICIPAL COURT



Mission Statement: *To process and dispose of Class C Misdemeanor offenses filed with the court in a fair, impartial and expeditious way according to law.*

MUNICIPAL COURT

ACTIVITY SUMMARY:

The Municipal Court Division of the Finance Department is responsible for the prosecution and disposition (Judgement) of Class C Misdemeanor offenses. It has 2 full-time employees and 7 part-time employees. The Municipal Court Clerk is responsible to the Finance Director for municipal court supervision.

PROGRAM NARRATIVE:

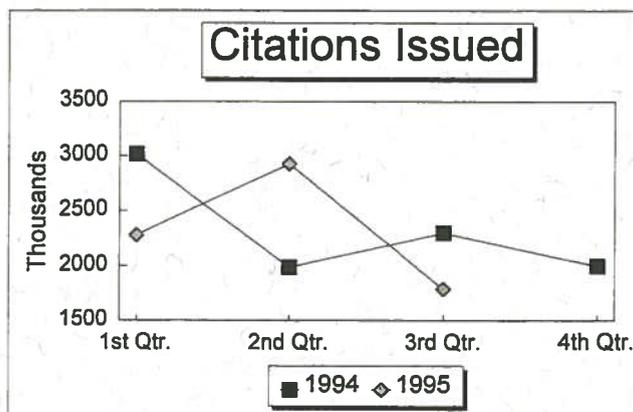
Accomplishments for FY 1995:

- * Judges attended a 12 hour school in compliance with State law.
- * Court Clerk and Deputy Court Clerk received 12 hours of training in municipal court procedures.
- * Continued to improve warrant service and reduced a backlog through privatization.
- * Purchased a new computer system to promote efficiency and effectiveness.
- * Revised procedures, forms and fine schedule in compliance with State law.

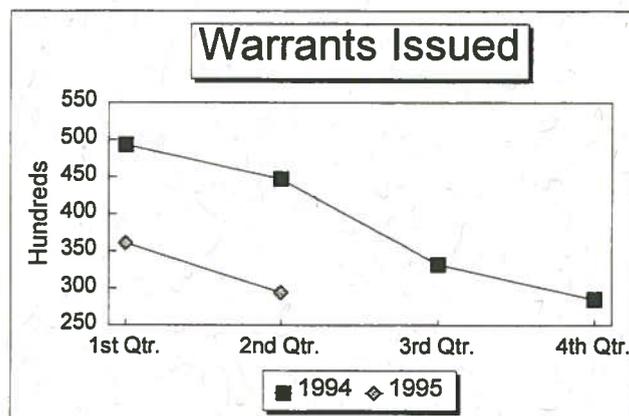
Objectives for FY 1996:

- * Reduce time required to issue warrants.
- * Ensure compliance with State law in all aspects of municipal court training.

- * Improve warrant service and delinquent fine collection.
- * Revise forms for court complaints.
- * Fully utilize computer system through training in Windows, Lotus, and WordPerfect.



* 1995 totals are actuals through the month of August

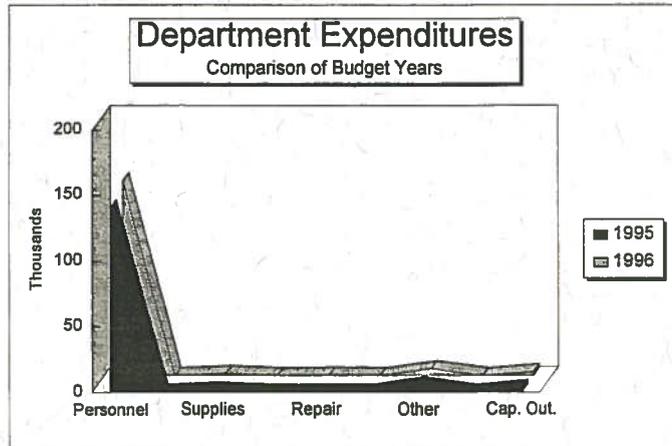


* 1995 totals are actuals through the month of June.



EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 134,301	\$ 140,750	\$ 140,740	\$ 149,230
Materials and Supplies	2,597	1,800	1,800	1,800
Repairs and Maintenance		150	500	500
Other Charges	4,531	5,890	4,640	5,440
Capital Outlay	764	3,450	3,353	3,000
TOTAL Department Budget	\$ 142,193	\$ 152,040	\$ 151,033	\$ 159,970

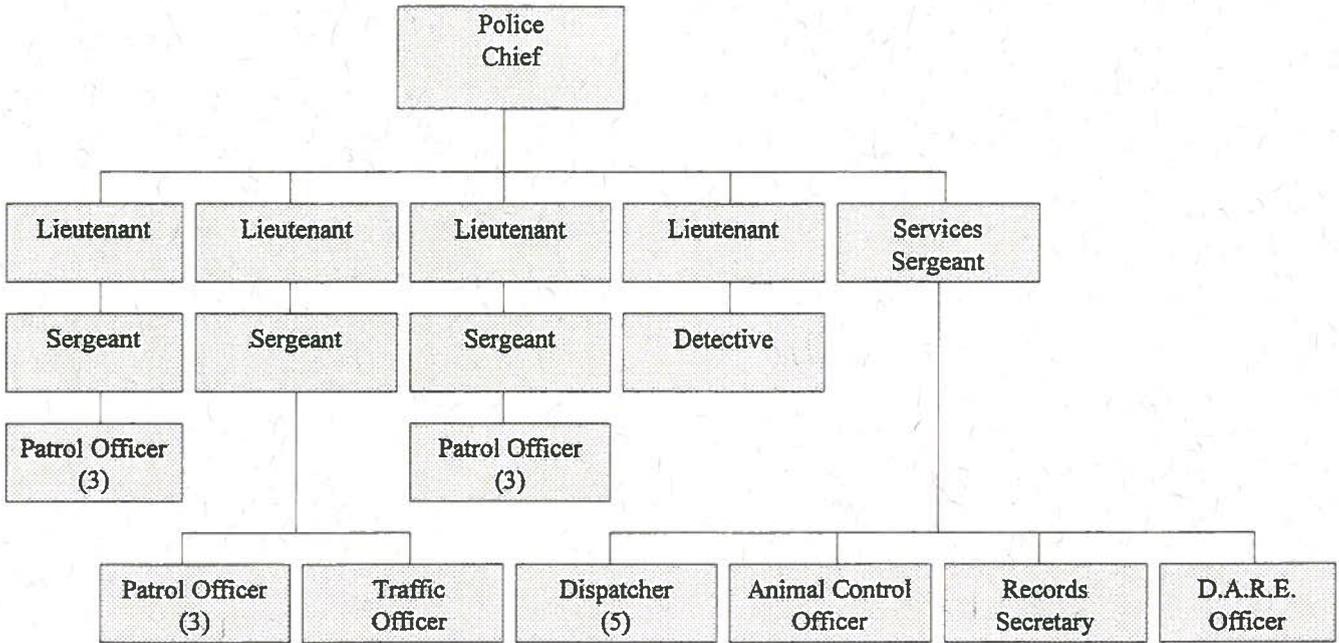
STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Municipal Court Clerk	39	1	1	1	1
Deputy Court Clerk	35	1	1	1	1
TOTAL		2	2	2	2



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POLICE DEPARTMENT



Mission Statement: *To protect citizens and their property through aggressive law enforcement tactics that promote a sense of security and ensure West University Place will continue to be the safest city in the Houston Metropolitan Area.*

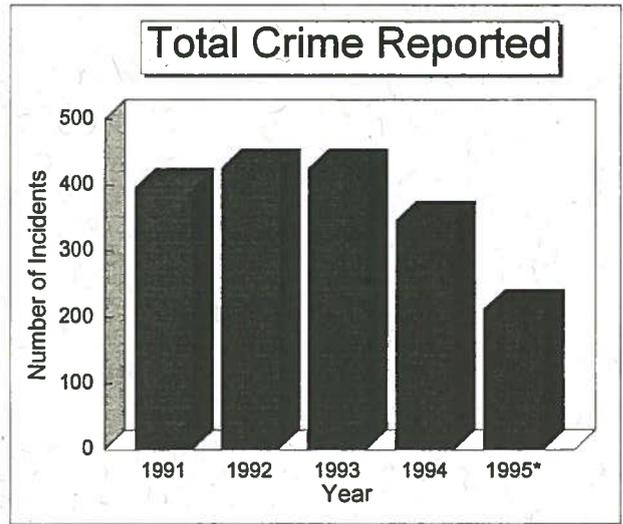
ACTIVITY SUMMARY:

The Police Department is responsible for emergency communication, traffic control, limited code enforcement (Signs and junked motor vehicles), animal control, crime prevention (Residential security inspections, Vacation House Watch, Neighborhood Watch and D.A.R.E) criminal investigation and apprehension. It has 28 full-time employees, 1 part-time employee, 8 cars and 1 light truck. The Police Chief is responsible to the City Manager for department direction.

PROGRAM NARRATIVE:

Accomplishments for FY 1995:

- * Reduced Part 1 Crimes by 30%.
- * Ensured regulatory agency (Texas Commission on Law Enforcement Standards and Education) compliance in all aspects of training and maintained accreditation.
- * Implemented plan to reorganize the department.
- * Installed mobile data terminal to support traffic stops and reports.
- * Replaced 3 patrol cars.
- * Redesigned Neighborhood Watch to improve communication and participation.
- * Improved Vacation House Watch.



Objectives for

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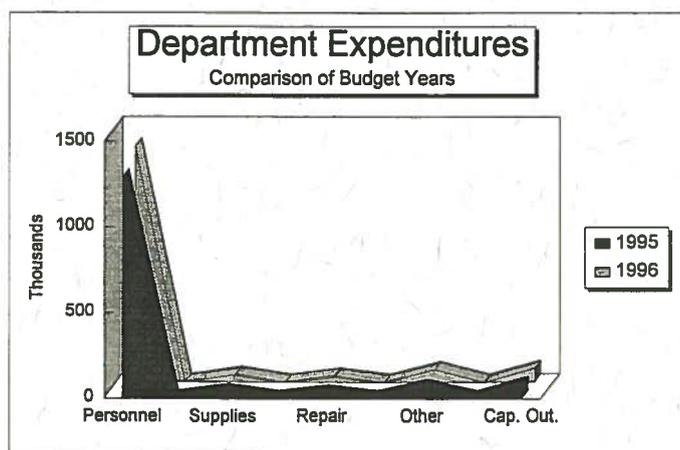
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EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 1,269,025	\$ 1,292,670	\$ 1,305,200	\$ 1,377,550
Materials and Supplies	46,238	41,780	47,780	45,200
Repairs and Maintenance	28,795	34,500	41,000	36,500
Other Charges	81,425	68,630	68,630	75,550
Capital Outlay	39,288	83,350	96,650	82,500
TOTAL Department Budget	\$ 1,464,771	\$ 1,520,930	\$ 1,559,260	\$ 1,617,300

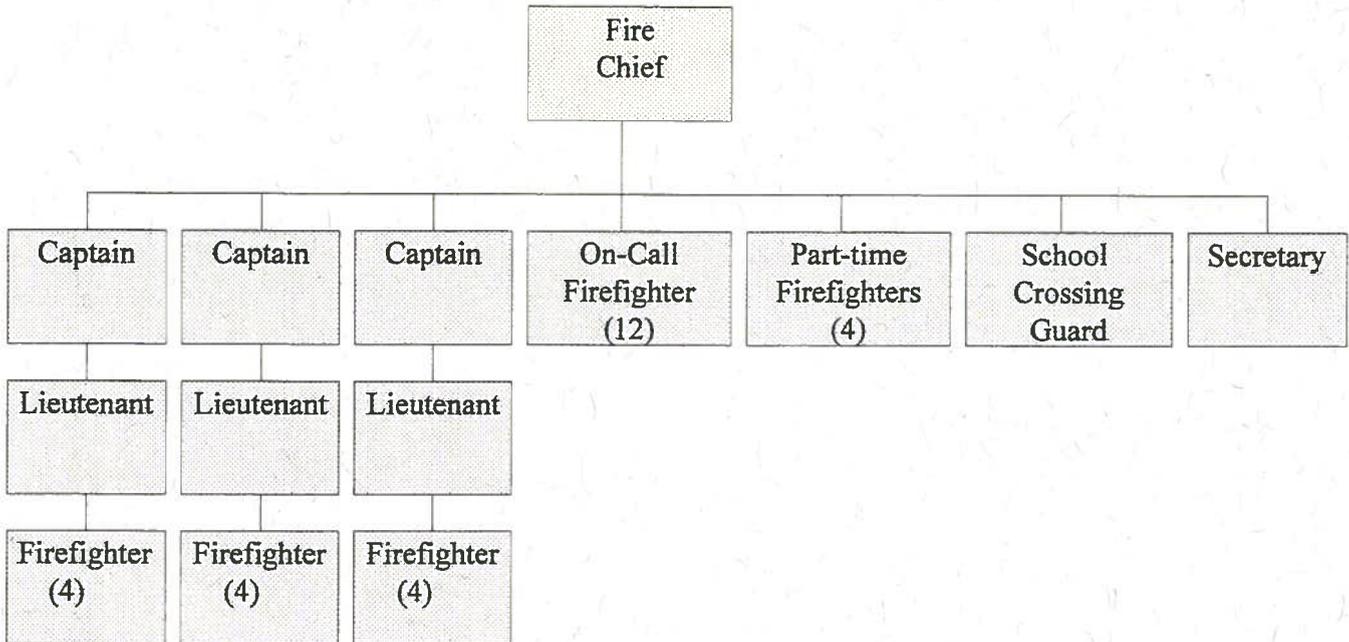
STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Police Chief	N/C	1	1	1	1
Records Secretary	36	1	1	1	1
Police Captain		1	1	1	0
Police Lieutenant	43	0	0	0	4
Police Sergeant	41	4	4	4	4
Police Dispatcher	36	5	5	5	5
Animal Control Officer	33	1	1	1	1
Police Corporal		3	3	3	0
Police Officer	38	10	10	10	10
Detective	38	2	2	2	2
TOTAL		28	28	28	28

FOOTNOTE N/C - Not Classified





FIRE DEPARTMENT



Mission Statement:

To protect citizens and their property through an extensive fire prevention program, aggressive fire-fighting tactics and quality emergency medical service that can be provided immediately upon demand.

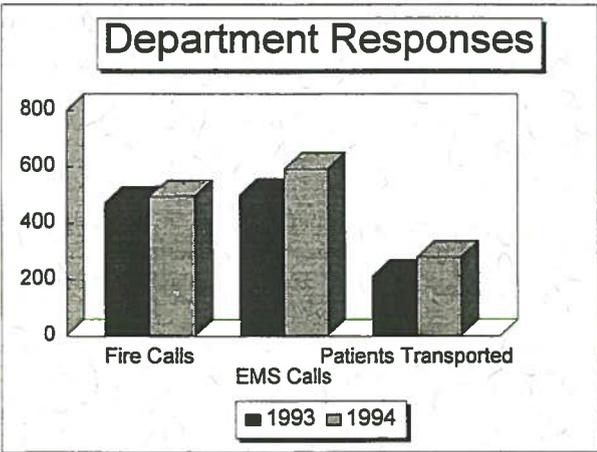
ACTIVITY SUMMARY:

The Fire Department is responsible for a crossing guard, limited code enforcement (Vacant lots and dilapidated structures), health services (Food establishment permits, inspections and vector control), emergency management, emergency medical service, fire prevention (Community education, residential safety surveys, non-residential plan review and inspections), suppression and investigation. The Department has 20 full-time employees, 15 on-call or part-time employees, 1 car, 1 ambulance, and 3 fire trucks. The Fire Chief is responsible to the City Manager for department direction.

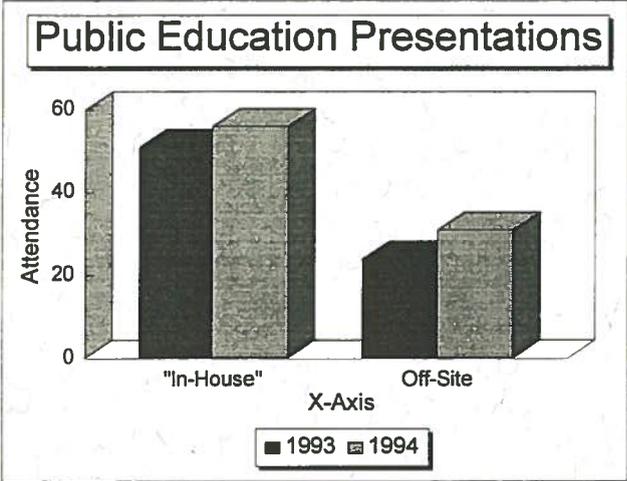
PROGRAM NARRATIVE:

Accomplishments for FY 1995:

- * Purchased a new fire engine.
- * Ensured regulatory agency (Texas Commission on Fire Protection and Texas Department of Health) compliance in all aspects of training and continuing education.



- * Improved the provision of health services.
- * Increased ambulance fee collection rate by 100%.



Attendance at public education programs grew by 12%; 2,150 participants in 1993 v. 2,400 in 1994.

Objectives for FY 1996:

- * Improve emergency medical service through on-line medical control program.
- * Continue to ensure regulatory agency (Texas Commission on Fire Protection and Texas Department of Health) compliance.
- * Implement Quality Assurance program.
- * Complete major hazard survey and prepare disaster plans.
- * Provide disability insurance for on-call firefighters.
- * Employ 1 full-time Secretary to improve administration and customer service.

Major Budget Items:

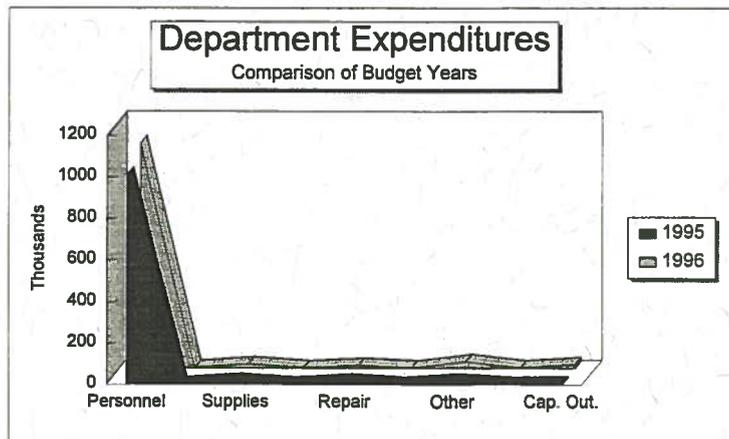
- * Cardiac monitor for ambulance (\$11,000)
- * Personal computer system (\$3,500)
- * Ice making machine (\$2,200)



EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 997,379	\$ 1,010,710	\$ 1,015,270	1,084,900
Materials and Supplies	17,840	17,850	18,350	19,650
Repairs and Maintenance	13,174	15,800	15,300	14,200
Other Charges	26,730	16,960	16,410	31,100
Capital Outlay	12,108	1,800	1,800	17,700
TOTAL Department Budget	\$ 1,067,231	\$ 1,063,120	\$ 1,067,130	1,167,550

STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Fire Chief	N/C	1	1	1	1
Fire Captain	43	3	3	3	3
Fire Lieutenant	41	3	3	3	3
Firefighter	38	12	12	12	12
Secretary	36	0	0	0	1
		19	19	19	20

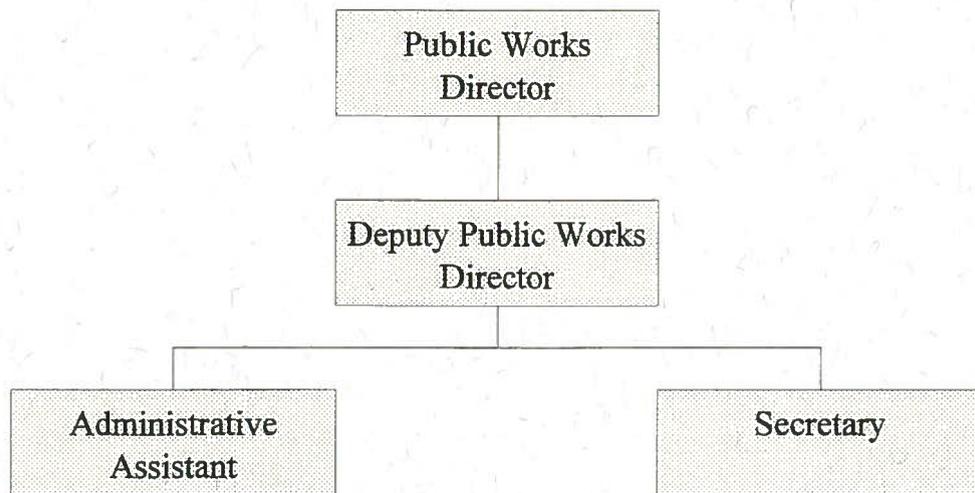
FOOTNOTE N/C - Not Classified



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PUBLIC WORKS DEPARTMENT



Mission Statement: *To ensure the efficient and effective delivery of traditional public works services through direction and administrative support that is innovative as well as aggressive.*

ACTIVITY SUMMARY:

The Public Works Department is responsible for zoning administration, building supervision (Registration, plan review, permits and inspection), capital improvements, facility maintenance, fleet management, street maintenance, solid waste management, water and sanitary sewer service. It has 50 full-time employees, but only 4 are included in this budget segment. The Public Works Director is responsible to the City Manager for department direction.

PROGRAM NARRATIVE:

Accomplishments for FY 1995

- * Completed construction of the Wesleyan Surface Water Transmission Line and blended water in compliance with an order from the Harris-Galveston Coastal Subsidence District.
- * Installed system collection and data acquisition software to minimize the purchase of treated surface water from the City of Houston.
- * Began Priority Area 2 and 3 Reconstruction.
- * Began the design of Priority Area 4A Reconstruction.
- * Supported the bond issue process and November 7, 1995 election.

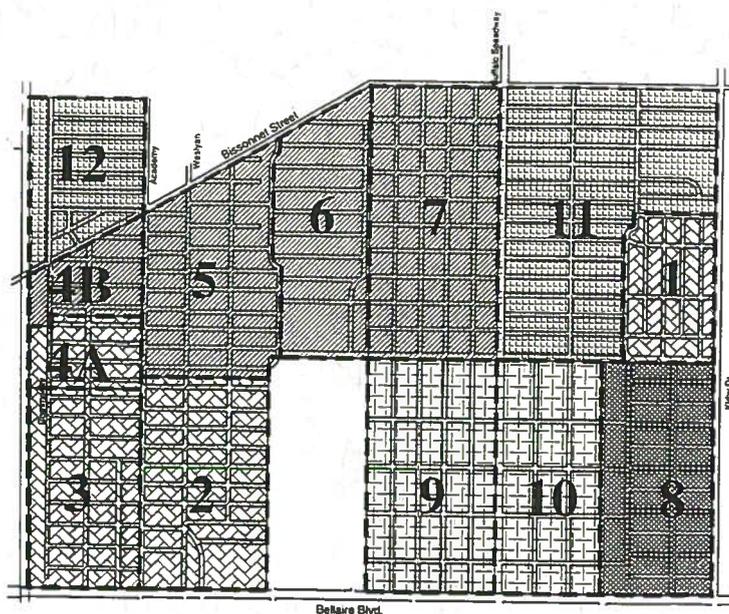
- * Purchased 2 lots on Amherst and began the Public Works Center Improvement.
- * Reduced accidents and injuries through safety program improvements.

Objectives for FY 1996

- * Complete Priority Area 3 and 4A Reconstruction.
- * Begin Priority Area 4B and 5A Reconstruction.
- * Install new Inventory Management and work order system software.
- * Install geographical information system software.
- * Utilize system collection and data acquisition software in the operation of the lift stations and the sewage treatment plant.

Major Budget Items:

- * Geographical information system software (\$2,000)
- * Inventory management and workorder system (\$6,500)



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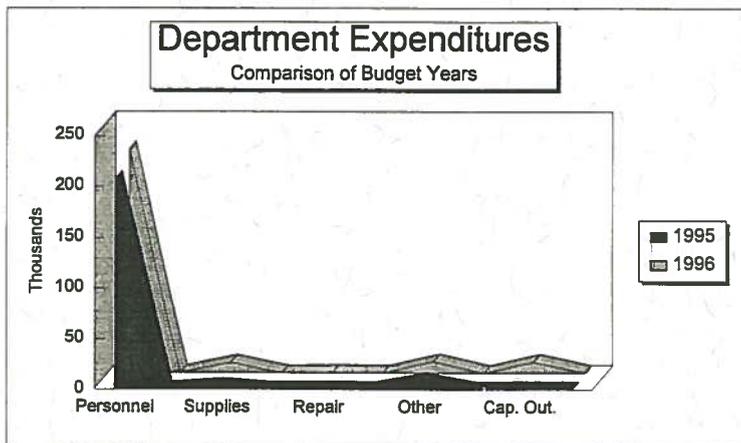
-  High Impact (23.0%) - Priority Areas 1, 2, 3, and 4A
-  Water and Sanitary Sewer (18.8%) - Priority Areas 11 and 12
-  Sanitary Sewer Only (20.9%) - Priority Areas 9 and 10
-  Water Only (6.4%) - Priority Area 8
-  Proposed High Impact (30.90%) - Priority Areas 4B, 5, 6, and 7

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EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 192,550	\$ 207,630	\$ 207,630	\$ 220,670
Materials and Supplies	4,752	3,510	3,310	10,150
Repairs and Maintenance	299	650	650	600
Other Charges	19,171	9,310	10,635	11,700
Capital Outlay	35,264	400	400	11,350
TOTAL Department Budget	\$ 252,036	\$ 221,500	\$ 222,625	\$ 254,470

STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Public Works Director	N/C	1	1	1	1
Dep. Public Works Director	44	1	1	1	1
Secretary-Public Works	36	1	1	1	1
Administrative Assisstant	39	0	1	1	1
		3	4	4	4

FOOTNOTE N/C - Not Classified

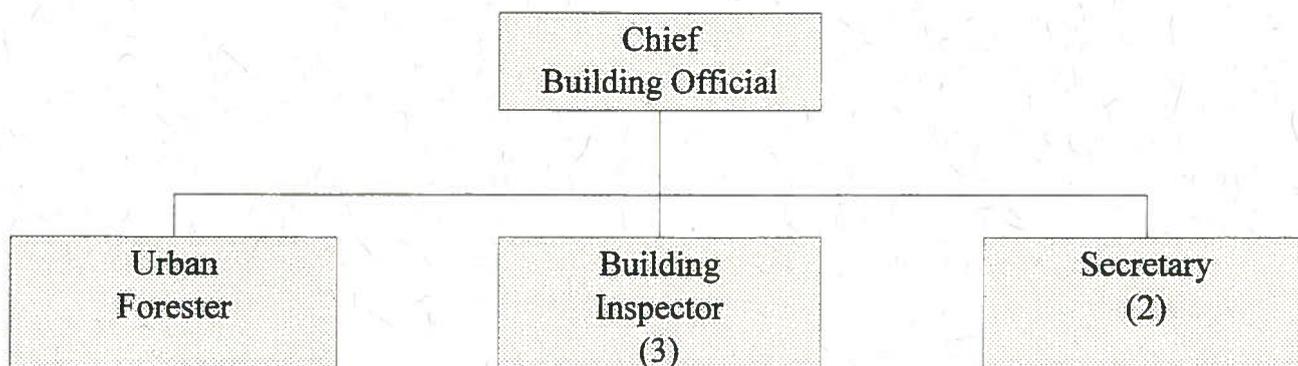


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PUBLIC WORKS DEPARTMENT

BUILDING DIVISION



Mission Statement: *To protect citizens, their property, the value of their property and environment through a process that features the consistent interpretation, application and enforcement of development standards embraced by the community.*

ACTIVITY SUMMARY:

The Building Division of the Public Works Department is responsible for zoning administration, contractor registration, licenses, plan review, permits, inspections, tree preservation as well as the provision of technical support to numerous boards, commissions and committees (Zoning and Planning Commission, Building and Standards Commission, Zoning Board of Adjustment and the Trees Section of the Environmental Issues Committee). It has 7 full-time employees and 5 vehicles (1 car and 4 light trucks). The Chief Building Official is responsible to the Public Works Director for division management.

PROGRAM NARRATIVE:

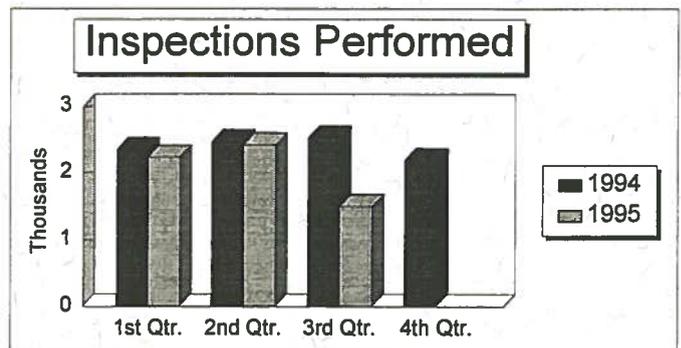
Accomplishments for FY 1995:

- * Building inspectors certified in specific Southern Building Code Congress International (S.B.C.C.I.) disciplines.
- * Adopted the 1994 Standard Code produced by the S.B.C.C.I..
- * Standardized inspections to ensure continuity in the provision of service.

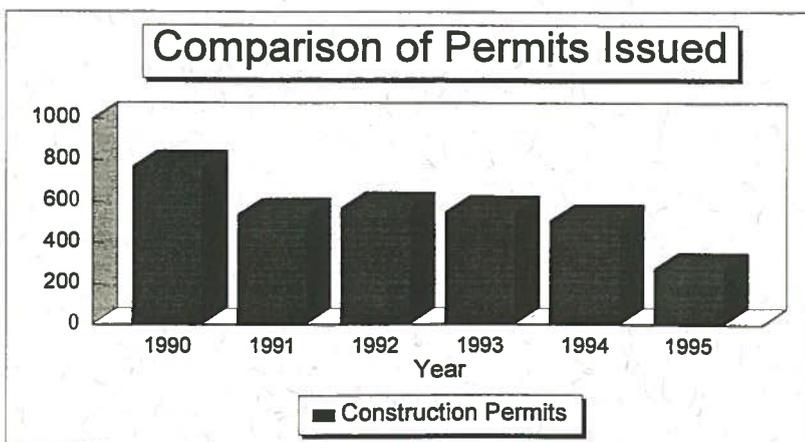
- * Cross-trained personnel to promote efficiency and effectiveness.
- * Reduced time required to process plans by 20%.
- * Participated in the codification and amendment of specific ordinances.

Objectives for FY 1996:

- * Move office to new building at the Public Works Cent
- * Continue to certify building inspectors in specific S.B.C.C.I. disciplines and ensure compliance with State law in all aspects of training.



*1995 3rd qtr. actuals are through the month of August. The actuals for the 4th qtr. have not been projected.



*1995 totals are actuals through the month of August.

- * Adopt the 1996 National Electrical Code

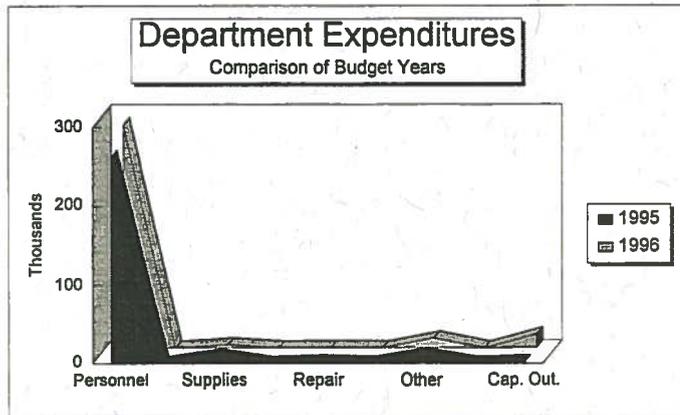
Major Budget Items:

- * Computer hardware (\$4,400)
- * Light truck (\$13,500)



EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 254,608	\$ 262,410	\$ 257,450	\$ 284,050
Materials and Supplies	9,638	9,760	10,110	4,100
Repairs and Maintenance	2,354	1,900	1,750	1,000
Other Charges	13,688	10,720	9,970	13,100
Capital Outlay	25,959	1,470	1,600	17,900
TOTAL Department Budget	\$ 306,247	\$ 286,260	\$ 280,880	\$ 320,150

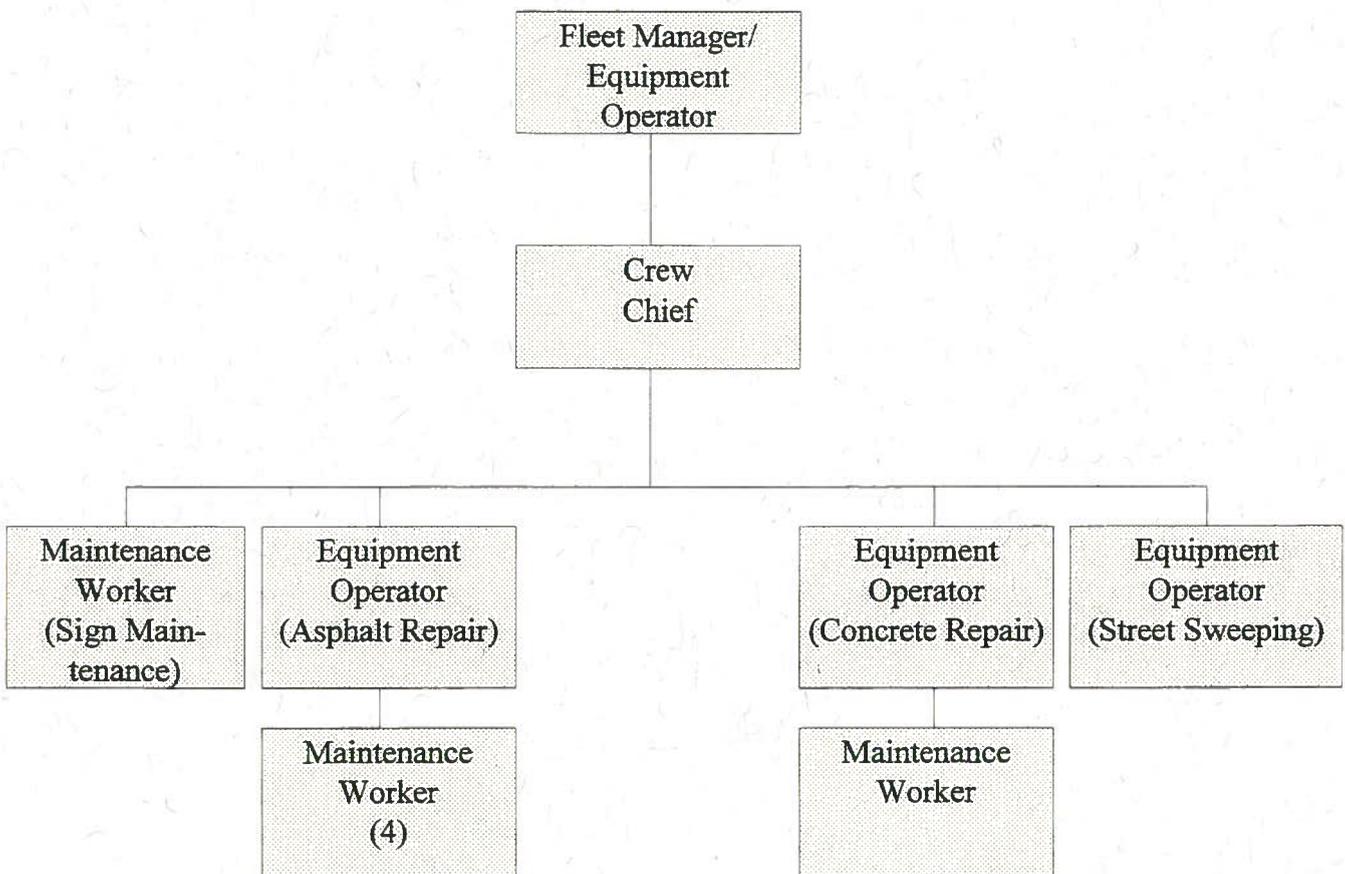
STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Chief Building Official	43	1	1	1	1
Building Inspector	38	3	3	3	3
Urban Forester	39	1	1	1	1
Building Secretary	36	2	2	2	2
		7	7	7	7



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**PUBLIC WORKS DEPARTMENT
GENERAL SERVICES DIVISION
STREET AND DRAINAGE SERVICES**



Mission Statement: *To ensure the condition of the street system permits traffic to circulate without accidents, injury or damage and the drainage system functions according to design.*

STREET & DRAINAGE

ACTIVITY SUMMARY:

The General Services Division of the Public Works Department dedicates significant resources (10 full-time employees, 1 light truck, 6 heavy trucks and 4 pieces of moving equipment) to the maintenance of traffic control devices, street sweeping, street repair (Asphalt and concrete), drainage repair (Curb, gutter, storm sewer and open ditch) and special projects. The Fleet Manager/Equipment Operator is responsible to the Deputy Public Works Director for the supervision of street and drainage services.

PROGRAM NARRATIVE:

Accomplishments for FY 1995:

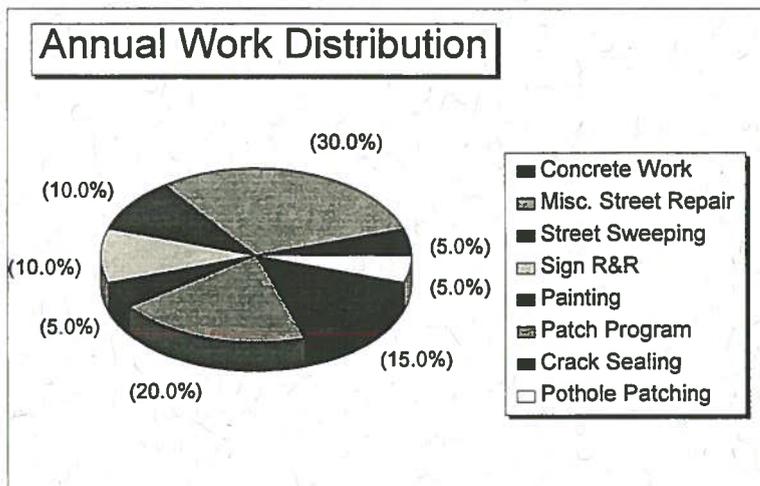
- * Crack sealed 50% of all streets.
- * Replaced 35% of all street and stop signs.
- * Installed new signal lights to promote traffic safety.
- * Reconstructed street sections damaged during Poor Farm Ditch Rehabilitation.

Objectives for FY 1996:

- * Crack seal 50% of all streets.
- * Study privatization of street sweeping.
- * Trim trees that obstruct traffic control devices or impede the flow of traffic.
- * Overlay Wakeforest from University to Cason with 1.5 inches of milled asphalt.

Major Budget Items:

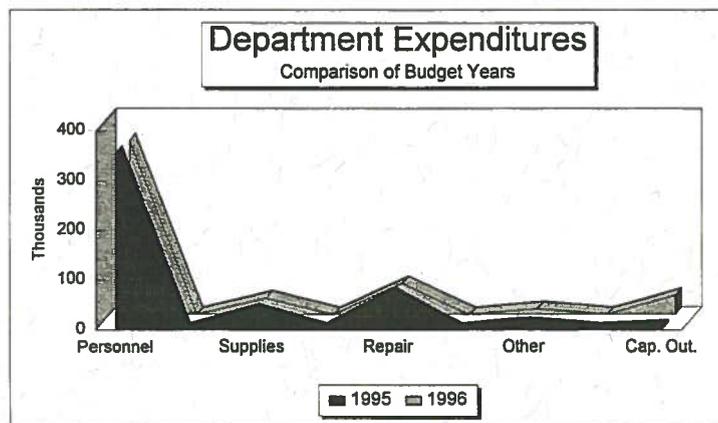
- * Two light trucks with service bodies (\$38,700).





EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 367,762	\$ 356,160	\$ 362,810	\$ 349,790
Materials and Supplies	39,170	38,700	30,000	33,200
Repairs and Maintenance	65,838	72,100	80,800	62,800
Other Charges	30,680	11,750	11,750	11,350
Capital Outlay	24,501	6,000	6,000	38,700
TOTAL Department Budget	\$ 527,951	\$ 484,710	\$ 491,360	\$ 495,840

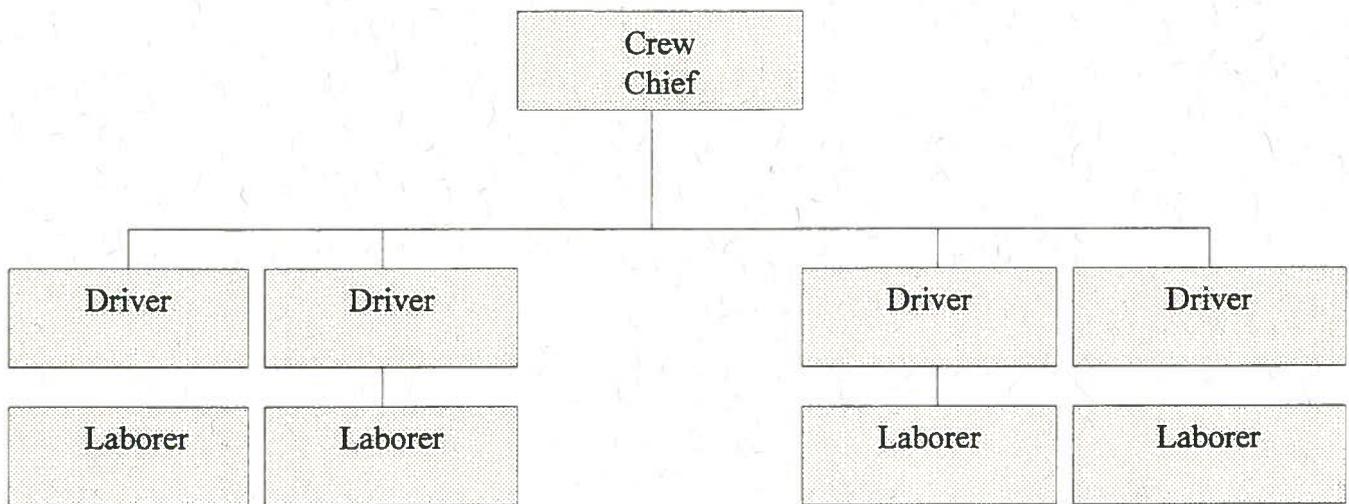
STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Fleet Mgr./Equip. Oper.-Street	39	0	1	1	1
Crew Chief-Street	38	1	1	1	1
Equip. Operator-Street	34	5	3	3	4
Maint. Worker-Street	32	5	6	6	4
		<u>11</u>	<u>11</u>	<u>11</u>	<u>10</u>



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**PUBLIC WORKS DEPARTMENT
GENERAL SERVICES DIVISION
SOLID WASTE MANAGEMENT**



Mission Statement: *To collect, recycle or ensure burial of solid waste according to schedule with efficiency and effectiveness.*

SOLID WASTE MANAGEMENT

ACTIVITY SUMMARY:

The General Services Division of the Public Works Department dedicates significant resources (9 full-time employees, 11 heavy trucks and 4 trailers) to solid waste (Kitchen refuse, compost and limbs) collection, recycling, disposal and landfill closure. The Crew Chief is responsible to the Deputy Public Works Director for solid waste management.

PROGRAM NARRATIVE:

Accomplishments for FY 1995:

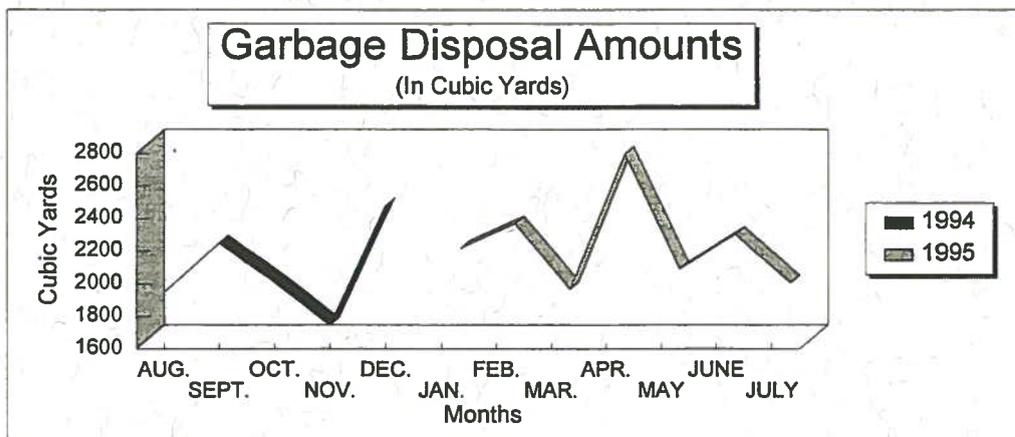
- * Promoted residential composting through the subsidized sale of bins and special training.
- * Accepted and recycled cardboard once a month.
- * Purchased a new garbage truck.
- * Formally closed the landfill and redeveloped it as a golf course that generates revenue.

Objectives for FY 1996:

- * Develop a program to assist the elderly and disabled.
- * Develop plans for the construction and operation of a recycling station at the Public Works Center on Amherst.
- * Develop plans to reduce or eliminate yard waste collection.
- * Purchase new garbage and recycling trucks.

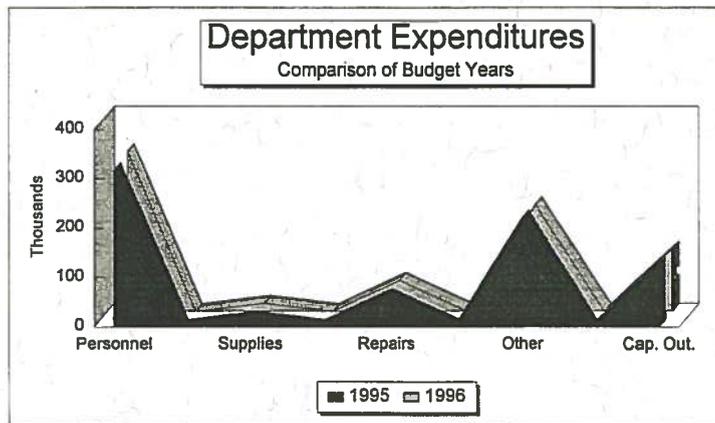
Major Budget Items:

- * Garbage truck (\$100,000)
- * Light truck (\$16,000)



EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 300,990	\$ 317,520	\$ 317,520	\$ 324,280
Materials and Supplies	23,659	16,430	16,430	16,700
Repairs and Maintenance	77,145	62,050	62,050	63,200
Other Charges	258,735	220,550	321,540	216,550
Capital Outlay	46,878	125,000	105,000	125,750
TOTAL Department Budget	\$ 707,407	\$ 741,550	\$ 822,540	\$ 746,480

STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Chief-Solid Waste	38	1	1	1	1
Equip. Operator-Limb Truck	34	0	1	1	1
Driver-Solid Waste	35	4	3	3	3
Laborer-Solid Waste	33	4	4	4	4
		<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>



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**PUBLIC WORKS DEPARTMENT
GENERAL SERVICES DIVISION
FLEET & FACILITY SERVICES**



Mission Statement: *To ensure the condition of equipment, vehicles and facilities will permit the safe, efficient and effective delivery of service.*

FLEET & FACILITY

ACTIVITY SUMMARY:

The General Services Division of the Public Works Department dedicates significant resources (2 full-time employees and 1 light truck) to the maintenance of 5 parks, 10 facilities, 10 pieces of moving equipment and 47 vehicles. The Maintenance Supervisor and Mechanic are responsible to the Deputy Public Works Director for fleet and facility services.

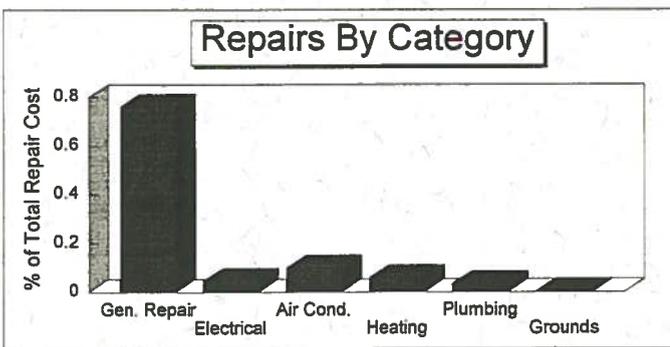
PROGRAM NARRATIVE:

Accomplishments for FY 1995:

- * Developed and implemented facility maintenance program that reduced contract repair by 75%.
- * Developed and implemented a plan to comply with American Disabilities Act guidelines.
- * Developed and implemented preventive maintenance program that reduced outside garage repairs by 80%.
- * Supported major events through planing and minor construction.
- * Rehabilitated the parking lot on Milton Street.

Objectives for FY 1996:

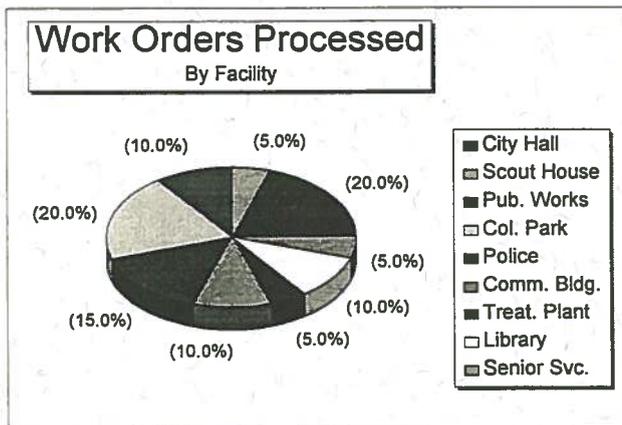
- * Maintain fleet and facility maintenance schedule.
- * Expedite vehicle repairs and reduce down time.
- * Bid janitorial services.



- * Improve park and recreation equipment maintenance.

Major Budget Items:

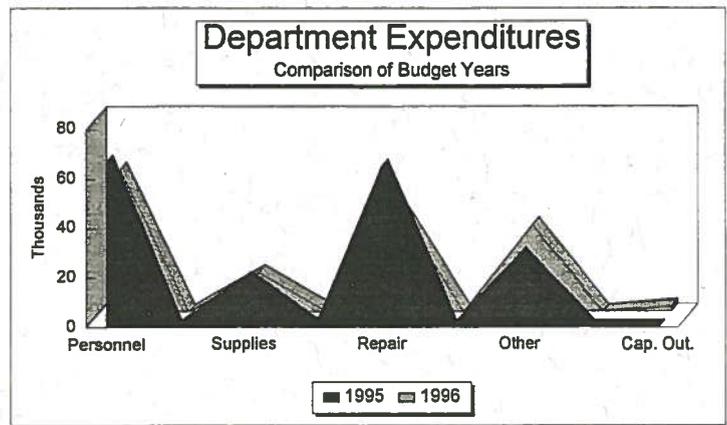
- * Library chairs (\$2,400)





EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 61,739	\$ 66,960	\$ 66,960	\$ 57,760
Materials and Supplies	21,448	19,650	18,650	16,020
Repairs and Maintenance	26,417	65,250	44,950	44,650
Other Charges	201,379	29,400	32,500	35,400
Capital Outlay	30,005			2,400
TOTAL Department Budget	\$ 340,988	\$ 181,260	\$ 163,060	\$ 156,230

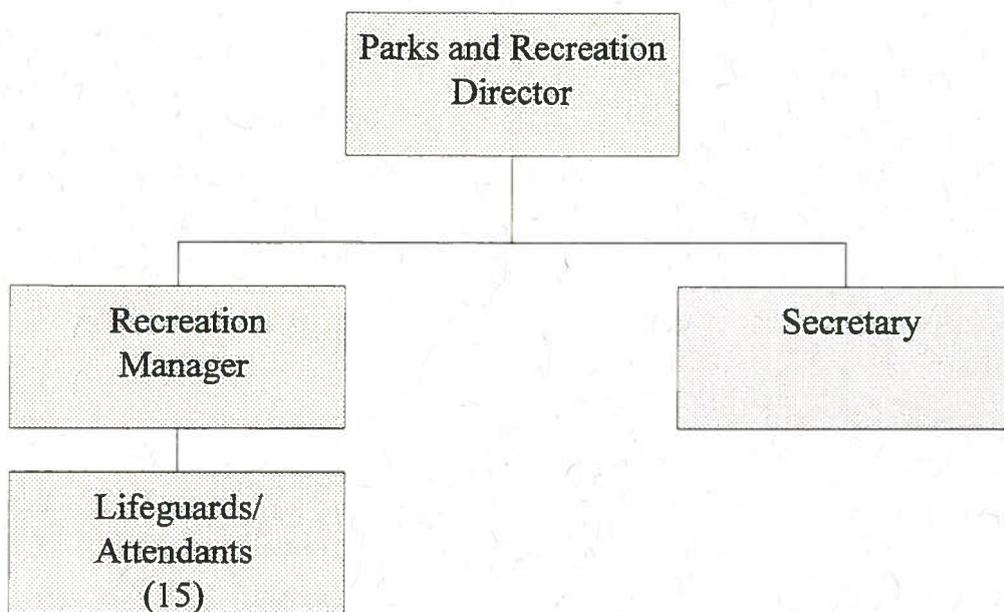
STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Maintenance Supervisor		1	1	1	1
Mechanic		1	1	1	1
		<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>



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PARKS AND RECREATION DEPARTMENT



Mission Statement: *To provide diverse leisure time opportunities for citizens of every age through the development of parks and the operation of recreation facilities.*

ACTIVITY SUMMARY:

The Parks and Recreation Department is responsible for recreation programs, senior services, special events, grounds maintenance, right-of-way maintenance as well as the acquisition, development, and maintenance of parks. It has 6 full-time and 15 part-time employees, but only 3 full-time and 15 part-time employees are included in this budget segment (3 full-time employees are in the Senior Services budget segment). The Parks and Recreation Director is responsible to the City Manager for department direction.

PROGRAM NARRATIVE:

Accomplishments for FY 1995:

- * Rehabilitated Wier Park and increased use by 150%.
- * Completed final phase of Milton Street Park development.
- * Reconstructed 4 athletic fields at the West University Elementary School playground.
- * Installed lights at 3 athletic fields near the Scout House at the West University Elementary School playground.
- * Rehabilitated the Community Building.

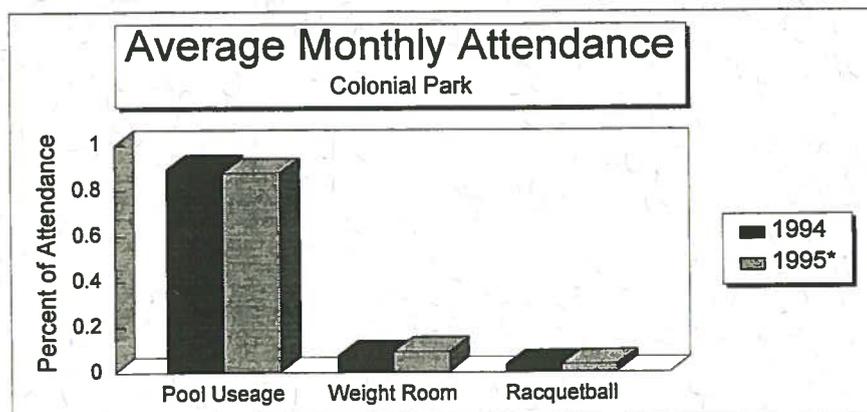
- * Installed decorative fence at Colonial Park Swimming Pool.

Objectives for FY 1996:

- * Rehabilitate Judson Park.
- * Expand Halloween "Spooktacular" and increase attendance.
- * Expand Youth Program and increase participation.

Major Budget Items:

- * Instructor fees (\$96,000)
- * Pool heater and auxiliary blower (\$20,000)
- * Swimming pool lane ropes (\$5,000)
- * Computer equipment (\$10,000)

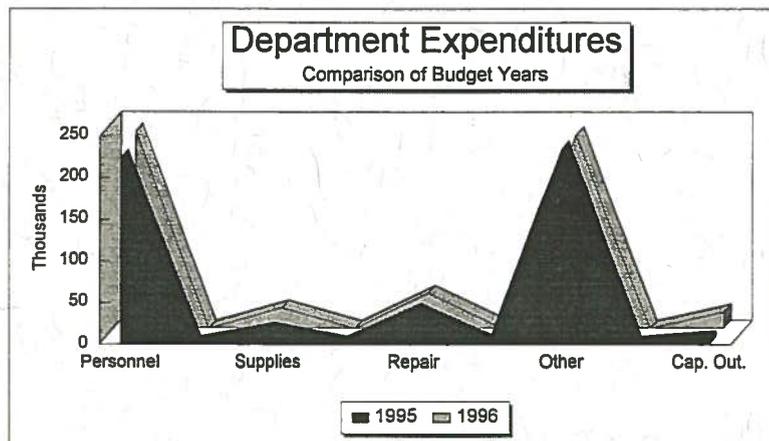


* Projected through December 31, 1995.

EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 231,583	\$ 224,090	\$ 224,490	\$ 236,550
Materials and Supplies	12,306	17,300	17,620	24,400
Repairs and Maintenance	53,502	40,250	41,550	42,250
Other Charges	226,117	235,080	235,080	232,180
Capital Outlay	450,565	7,600	7,600	35,000
TOTAL Department Budget	\$ 974,073	\$ 524,320	\$ 526,340	\$ 570,380

STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Parks and Rec. Director	N/C	1	1	1	1
Recreation Manager	39	1	1	1	1
Secretary-Community Building	36	1	1	1	1
		<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>

FOOTNOTE N/C - Not Classified



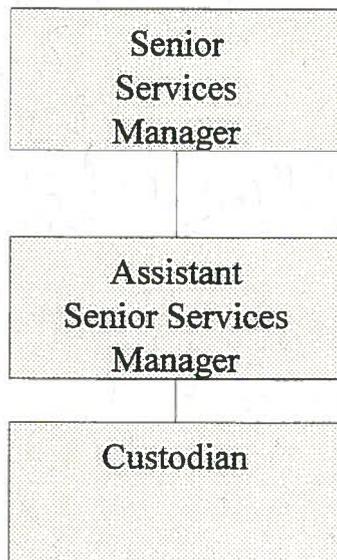
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PARKS AND RECREATION DEPARTMENT

SENIOR SERVICES DIVISION



Mission Statement: *To improve the quality of life of senior citizens through the provision of leisure time opportunities, transportation, health and fitness programs that meet very individual needs.*

ACTIVITY SUMMARY:

The Senior Services Division of the Parks and Recreation Department is responsible for the transportation, recreation, limited health care and medical referral of senior citizens. It has 3 full-time employees, 1 car and 1 heavy truck. The Senior Services Manager is responsible to the Parks and Recreation Director for division management.

PROGRAM NARRATIVE:

Accomplishments for FY 1995:

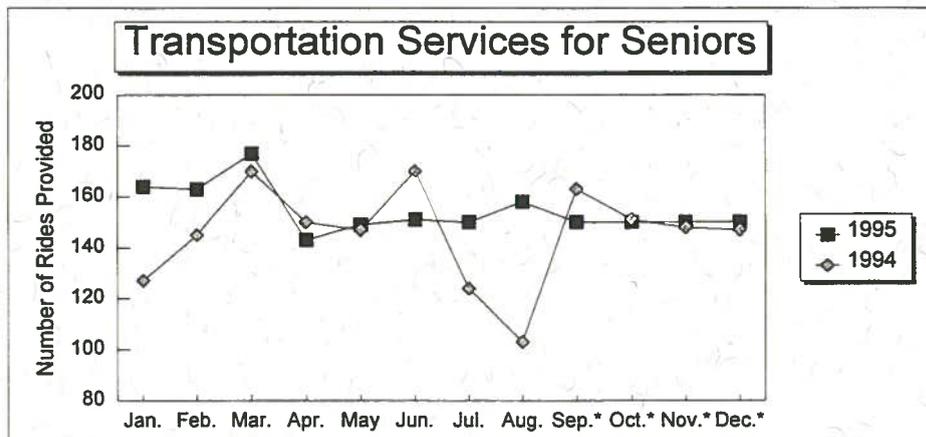
- * Increased number of volunteers by 25%.
- * Increased number of classes.
- * Conducted 8 major field trips and held 8 major parties.
- * Replaced car used for senior transportation.
- * Purchased new computer system to promote efficiency and effectiveness.
- * Replaced tables.

Objectives for FY 1996:

- * Involve more senior citizens through program diversification, telephone calls and house calls.
- * Increase number of volunteers.
- * Increase number of classes.

Major Budget Items:

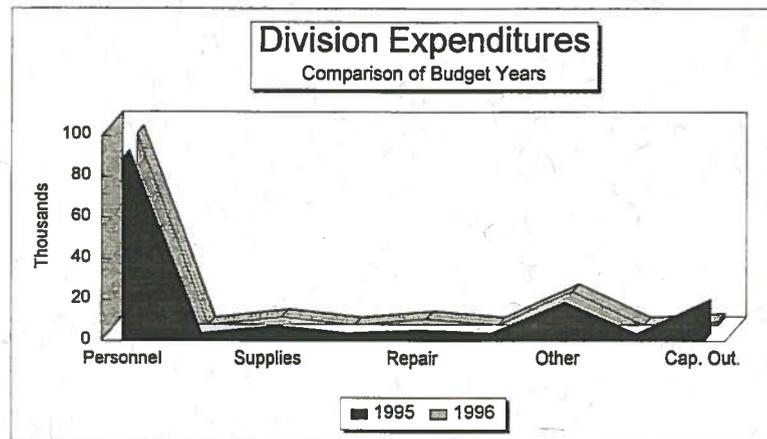
- * Stacking chairs (\$5,000)





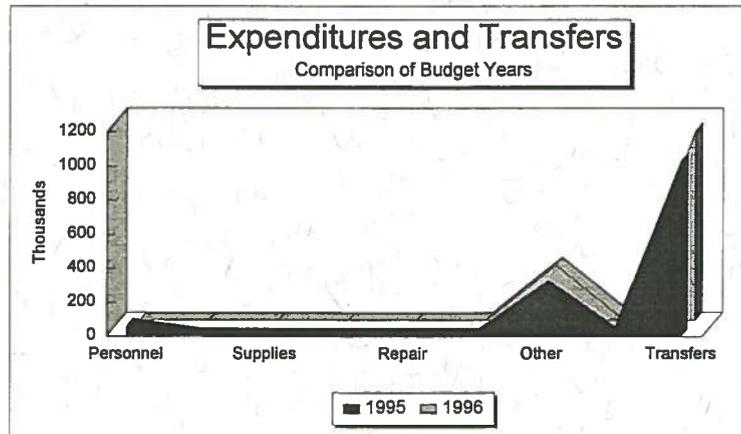
EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 87,793	\$ 89,220	\$ 89,220	\$ 93,460
Materials and Supplies	2,549	3,850	3,820	3,850
Repairs and Maintenance	1,431	1,440	1,440	3,000
Other Charges	15,113	14,970	14,970	16,250
Capital Outlay		16,500	18,050	1,700
TOTAL Department Budget	\$ 106,886	\$ 125,980	\$ 127,500	\$ 118,260

STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Senior Services Manager	40	1	1	1	1
Asst. Mgr.-Senior Services	34	1	1	1	1
Custodian	32	1	1	1	1
		3	3	3	3





EXPENDITURES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$	\$ 57,510	\$	\$
Materials and Supplies				
Repairs and Maintenance				
Other Charges		282,640	291,080	326,550
Transfers			1,034,000	1,113,000
TOTAL Department Budget	\$ 0	\$ 340,150	\$ 1,325,080	\$ 1,439,550



ACTIVITY SUMMARY:

This budget segment includes expenditures and transfers that affect every General Fund activity that cannot be allocated in a satisfactory way. It includes expenditures for specific data processing projects, insurance and electricity as well as a major transfer to the Capital Projects Fund.

PROGRAM NARRATIVE:

An expenditure of \$25,000.00 has been budgeted to develop a master plan for data processing. A master plan will permit the purchase, installation, operation, maintenance and repair of computer systems that meet the needs of the organization with true efficiency and effectiveness.

Insurance (Comprehensive, General Liability, Automobile Liability, Automobile Physical Damage, Performance Bonds, Real and Personal Property, Mobile Equipment, Boiler and Machinery) will cost the City \$150,000.00 in 1996. That is \$7,470.00 or 5% more than in 1995. The increase may be attributed to expanded coverage and the protection of City assets.

Electricity required by General Fund activities will cost \$151,000.00 in 1996. That is \$2,800.00 or 2% less than the amount budgeted in 1995.

This budget segment includes a transfer of \$1,113,000.00 to the Capital Projects Fund. The purpose of the transfer and project description are addressed in the section devoted to the Capital Projects Fund.

DEBT SERVICE FUND



DEBT SERVICE FUND

FUND DESCRIPTION:

The debt service fund, also known as the interest and sinking fund, ensures the payment of principal and interest required by bond sales. It is financed by the debt service component of the ad valorem tax rate, interest earned and transfers from other funds.

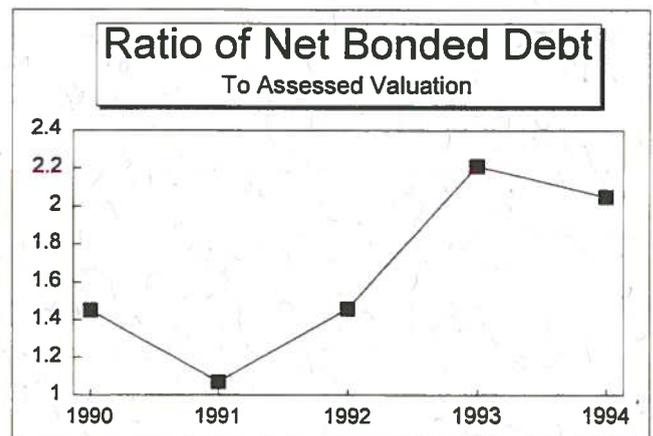
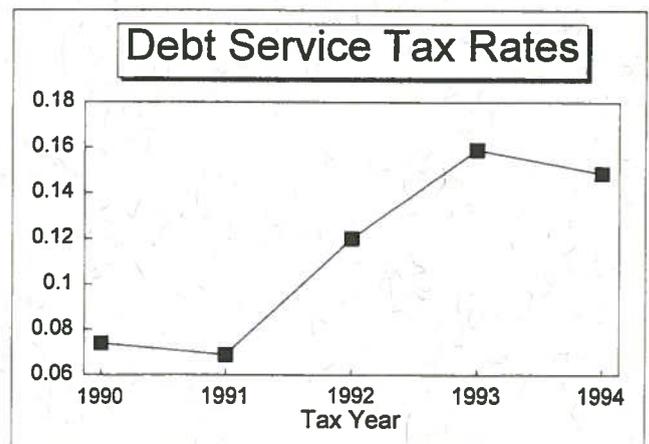
FUND NARRATIVE:

Debt is inevitable. Sooner or later, cities must sell warrants, certificates of obligation, revenue or general obligation bonds. The sale of such instruments may be required to restore the municipal service delivery system following a natural disaster, purchase extremely expensive equipment or vehicles, purchase property, construct facilities or replace the infrastructure.

In 1995 the Debt Service Fund was used to pay \$2,364,500.00 in principal and interest associated with 4 separate bond sales conducted between 1988 and 1993. The Debt Service Fund will be used to pay \$2,581,000.00, a \$217,700.00 or 8.41% increase, in principal and interest associated with the same bond sales in 1996.

In no event, according to the City Charter adopted April 2, 1983, may municipal debt exceed 5% of the assessed value. Since the assessed value is now \$1,413,133,030.00, the current debt limit is \$70,656,651.50. If you subtract \$27,160,000.00 in bonds previously sold, you find the City can legally issue another \$43,496,651.50 in debt at the present time.

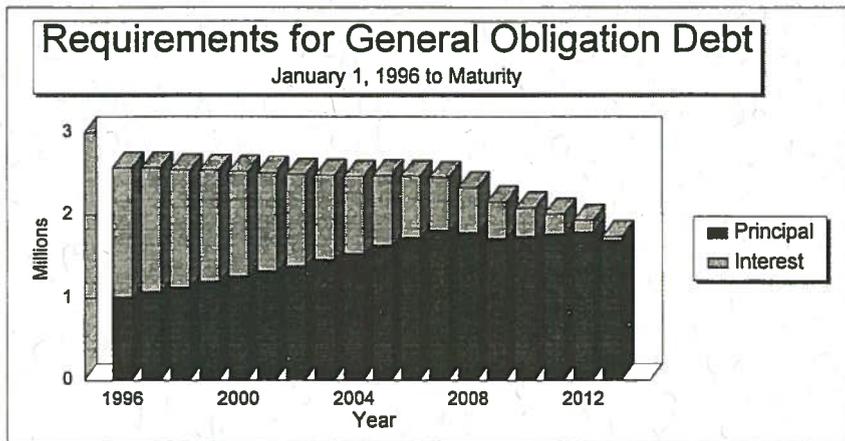
The November 7, 1995 Bond Election authorized the sale of \$18,000,000.00 in revenue bonds for utility system reconstruction and \$45,000,000.00 in general obligation bonds for street and drainage system reconstruction. Bond sales will be scheduled over a 10 year period to ensure the legal debt limit is not exceeded.





**GENERAL OBLIGATION DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 1994	Budget 1995	Estimated 1995	Budget 1996
BEGINNING BALANCE	\$ 695,656	\$ 781,733	\$ 781,733	\$ 816,633
REVENUES:				
Ad valorem taxes	2,109,422	1,996,670	2,003,400	2,227,000
Interest on investments	42,848	64,000	64,000	41,000
Operating transfers in	332,000	332,000	332,000	332,000
Miscellaneous				
TOTAL REVENUES	2,484,270	2,392,670	2,399,400	2,600,000
TOTAL AVAILABLE RESOURCES	3,179,926	3,174,403	3,181,133	3,416,633
EXPENDITURES:				
Debt Service - Principal	685,000	735,000	735,000	1,015,000
Debt Service - Interest	1,705,780	1,621,500	1,621,500	1,558,700
Fiscal fees	7,413	8,000	8,000	8,000
TOTAL EXPENDITURES	2,398,193	2,364,500	2,364,500	2,581,700
ENDING BALANCE	\$ 781,733	\$ 809,903	\$ 816,633	\$ 834,933



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**SCHEDULE OF PRINCIPAL AND INTEREST
PUBLIC IMPROVEMENT BONDS - SERIES 1988**

Year	Principal Due April 1	Interest Due April 1, October 1	Total
1996	\$ 325,000	\$ 98,693	\$ 423,693
1997	325,000	70,256	395,256
1998	325,000	41,818	366,818
1999	400,000	13,800	413,800
2000			
2001			
2002			
2003			
2004			
2005			
2006			
2007			
2008			
2009			
2010			
2011			
2012			
2013			
Totals	\$ 1,375,000	\$ 224,567	\$ 1,599,567

**SCHEDULE OF PRINCIPAL AND INTEREST
REFUNDING BONDS - SERIES 1992**

Year	Principal Due February 1	Interest Due February 1, August 1	Total
1996	\$ 390,000	\$ 539,703	\$ 929,703
1997	435,000	521,063	956,063
1998	485,000	499,182	984,182
1999	460,000	475,860	935,860
2000	900,000	440,735	1,340,735
2001	930,000	392,000	1,322,000
2002	980,000	339,940	1,319,940
2003	1,040,000	283,870	1,323,870
2004	1,100,000	223,400	1,323,400
2005	1,165,000	158,556	1,323,556
2006	1,235,000	89,556	1,324,556
2007	940,000	27,025	967,025
2008			
2009			
2010			
2011			
2012			
2013			
Totals	\$ 10,060,000	\$ 3,990,890	\$ 14,050,890

**SCHEDULE OF PRINCIPAL AND INTEREST
PERMANENT IMPROVEMENT BONDS - SERIES 1992**

Year	Principal Due February 1	Interest Due February 1, August 1	Total
1996	\$ 100,000	\$ 316,500	\$ 416,500
1997	100,000	308,500	408,500
1998	100,000	300,500	400,500
1999	120,000	291,700	411,700
2000	125,000	281,900	406,900
2001	150,000	270,900	420,900
2002	150,000	258,975	408,975
2003	150,000	248,550	398,550
2004	140,000	239,780	379,780
2005	150,000	230,860	380,860
2006	170,000	220,855	390,855
2007	300,000	205,900	505,900
2008	670,000	174,525	844,525
2009	600,000	133,250	733,250
2010	600,000	94,250	694,250
2011	575,000	56,063	631,063
2012	575,000	18,688	593,688
2013			0
Totals	\$ 4,775,000	\$ 3,651,696	\$ 8,426,696

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**SCHEDULE OF PRINCIPAL AND INTEREST
PERMANENT IMPROVEMENT BONDS - SERIES 1993**

Year	Principal Due February 1	Interest Due February 1, August 1	Total
1996	\$ 200,000	\$ 603,800	\$ 803,800
1997	225,000	588,713	813,713
1998	225,000	572,738	797,738
1999	225,000	556,763	781,763
2000	240,000	540,255	780,255
2001	250,000	522,860	772,860
2002	260,000	504,755	764,755
2003	275,000	485,763	760,763
2004	300,000	468,125	768,125
2005	325,000	451,963	776,963
2006	325,000	435,306	760,306
2007	575,000	411,844	986,844
2008	1,125,000	366,938	1,491,938
2009	1,125,000	307,031	1,432,031
2010	1,150,000	246,750	1,396,750
2011	1,200,000	185,063	1,385,063
2012	1,225,000	121,406	1,346,406
2013	1,700,000	44,625	1,744,625
Totals	\$ 10,950,000	\$ 7,414,698	\$ 18,364,698

CAPITAL PROJECT FUND



CAPITAL PROJECT FUND

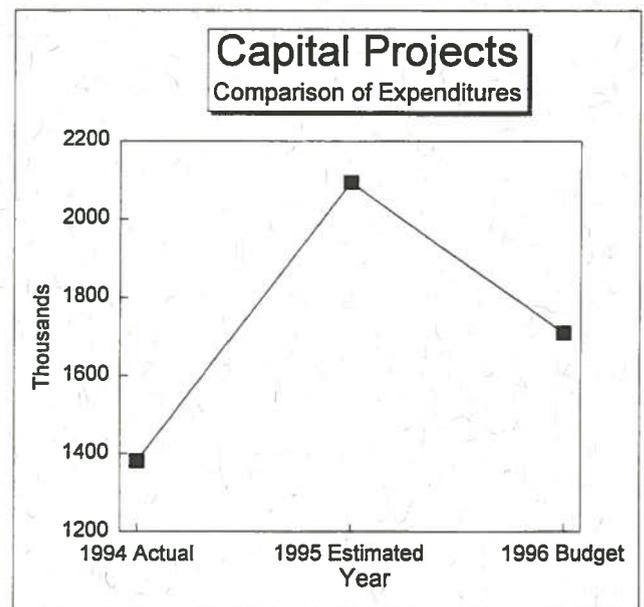
FUND DESCRIPTION:

The Capital Project Fund supports the purchase of extremely expensive, highly specialized equipment, the purchase of major vehicles that have an extended life, the purchase of property, facility rehabilitation and improvement. Capital projects are financed by bond proceeds, reserve funds and interest earned.

FUND NARRATIVE:

With the exception of infrastructure replacement, major purchases and facility improvements are supported by the Capital Project Fund. The Capital Project Fund supported 3 major purchases and 8 facility improvement projects at a cost of \$2,093,916.00 in 1995. At least 1 of the major purchases and 4 of the facility improvement projects were authorized or started in 1994.

The 1996 Budget to be adopted November 27, 1995 transfers \$1,710,000.00 to the Capital Project Fund for Municipal Building/Fire Station rehabilitation (\$750,000), Phase 2 Public Works Center improvement (\$619,000), Phase 3 Public Works Center improvement (\$200,000), ground storage tank rehabilitation (\$131,000) and Colonial Park improvement (\$10,000). The \$1,710,000.00 represents transfers of \$1,113,000.00 from the General Fund reserve, \$181,000.00 from the Utility Enterprise Fund reserve and \$100,000.00 from the Recycling Fund.



Partial

**CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 1994	Budget 1995	Estimated 1995	Budget 1996
BEGINNING BALANCE	\$ 1,312,185	\$ 821,215	\$ 821,215	\$ 315,304
REVENUES:				
Interest on investments	49,681	45,000	53,005	696
Intergovernmental	122,245			
Other	80,220	80,265	117,000	
TOTAL REVENUES	252,146	125,265	170,005	696
OTHER SOURCES OF FUNDS:				
Transfers in	638,005	1,418,000	1,418,000	1,394,000
TOTAL AVAILABLE RESOURCES	2,202,336	2,364,480	2,409,220	1,710,000
EXPENDITURES:				
Capital Outlay:				
Municipal Building rehabilitation				750,000
Public Works Center Improvement (Phase 2)	295,565	406,000	93,014	619,000
Public Works Center Improvement (Phase 3)				200,000
Ground storage tank rehabilitation		181,000	50,000	131,000
Colonial Park improvement		66,000	56,000	10,000
Fire engine		265,000	265,000	
Colonial Park Swimming Pool (bubble)	114,459			
Community Building rehabilitation	37,628	300,000	298,528	
Wier Park improvement	178,630	9,000	26,458	
Milton Street Park improvement		80,265	135,000	
Surface water transmission line	503,033	85,000	155,401	
West University Elementary School drainage	89,944			
SCADA	147,277	71,890	18,939	
Purchase of open space		200,000	200,000	
Vehicle purchase	13,085			
Transfers out		795,576	795,576	
Debt Service:				
Arbitrage rebate	1,500			
TOTAL EXPENDITURES	1,381,121	2,459,731	2,093,916	1,710,000
ENDING BALANCE	\$ 821,215	\$ (95,251)	\$ 315,304	\$ 0

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SPECIAL REVENUE FUNDS



PARKS FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Estimated 1995	Budget 1996
BEGINNING BALANCE	\$ 19,507	\$ 24,007
REVENUES:		
Contributions	6,000	6,000
Interest income	3,000	3,000
TOTAL REVENUES	9,000	9,000
TOTAL AVAILABLE RESOURCES	28,507	33,007
EXPENDITURES:		
Park improvements		30,000
Transfer to Capital Projects	4,500	
TOTAL EXPENDITURES	4,500	30,000
ENDING BALANCE	\$ 24,007	\$ 3,007

RECYCLING FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Estimated 1995	Budget 1996
BEGINNING BALANCE	\$ 0	\$ 76,000
REVENUES:		
Sale of recyclable materials	86,000	86,000
Interest income		4,000
TOTAL REVENUES	86,000	90,000
TOTAL AVAILABLE RESOURCES	86,000	166,000
EXPENDITURES:		
Transfer to Capital Projects		100,000
Recycling bins	10,000	20,000
Recycling truck		45,000
TOTAL EXPENDITURES	10,000	165,000
ENDING BALANCE	\$ 76,000	\$ 1,000

FUND DESCRIPTION:

The Parks Fund supports park and recreation facility improvements through private donations, specific utility bill contributions and interest earned.

FUND NARRATIVE:

The 1996 Budget to be adopted November 27, 1995 includes \$33,007.00 in Park Fund revenue. That is \$4,500.00 or 13.6% more than the Park Fund is expected to generate in 1995.

The 1996 Budget includes \$30,000.00 in Park Fund expenditures (\$24,500.00 more than those expected to be made in 1995). That figure will be transferred to the Capital Project Fund in support of Judson Park Improvements (Phase 1).

FUND DESCRIPTION:

The Recycling Fund promotes recycling with revenue generated by recyclable waste (Aluminum, paper, glass and cardboard) sales and interest earned.

FUND NARRATIVE:

The 1996 Budget includes \$166,000.00 in Recycling Fund revenue. That is almost twice the amount the Recycling Fund is expected to generate in 1995. The increase may be attributed to an incredible demand for newsprint and a very high unit price.

The 1996 Budget includes \$165,000.00 in Recycling Fund expenditures. That is \$155,000.00 more than Recycling Fund expenditures expected to be made during 1995 (\$10,000.00 will be spent to purchase and distribute residential compost bins). The 1996 Budget will transfer \$100,000.00 to the Capital Project Fund to support the development of a recycling center, appropriate \$45,000.00 for the purchase of a recycling truck and \$20,000.00 to expand the residential compost program.

UTILITY ENTERPRISE FUND



UTILITY ENTERPRISE FUND

FUND DESCRIPTION:

The Utility Enterprise Fund is used to account for revenue, expenditures and transfers associated with the operation of the water and sanitary sewer system. The system and service delivery are financed by user fees. A policy change made during the 1995 bond election process requires the water and sanitary sewer system to be directed as a business enterprise with rates that promote conservation.

FUND NARRATIVE:

The Utility Enterprise Fund is far smaller than the General Fund, supports 5 fewer department, 3 fewer divisions and the delivery of only 2 services. Size, however is not everything. The essential need for water and sanitary sewer service is so great, one can argue the Utility Enterprise Fund is more important than the General Fund. Cities could exist without the overwhelming majority of General Fund supported services but not water and sanitary sewer service. That fact is only apparent when service is interrupted, something that rarely if ever happens in a city run as well as West University Place. A low rate that promotes consumption, underground construction and the location of major facilities in Houston explain the indifference most citizens feel about services supported by the Utility Enterprise Fund.

The 1995 Budget adopted November 7, 1994 included \$2,335,720.00 in Utility Enterprise Fund revenue. Additional revenue (\$48,210.00 in water charges and \$16,070.00 in sanitary sewer charges) should be generated before the end of the year because of extremely dry weather and an increase in the demand for water.

Utility Enterprise Fund expenditures should not exceed \$2,089,480.00 in 1995. That is \$79,860.00 less than

the 1995 budget but \$406,088.00 or 19.4% more than actual 1994 expenditures. The increase may be attributed to the purchase of treated surface water from the City of Houston that began in March (An order issued by the Harris-Galveston Coastal Subsidence District requires 80% of the water consumed in West University Place to be treated surface water).

A total of \$1,045,000.00 will be transferred from the Utility Enterprise Fund reserve to the Debt Service Fund, Capital Project Fund and infrastructure replacement during 1995. The Utility Enterprise Fund reserve should be \$4,310,438.00 at the end of the year. That is a significant amount few cities ever generate.

The 1996 Budget to be adopted November 27, 1995 includes \$2,335,720.00 in Utility Enterprise Fund revenue, the same amount included in the 1995 Budget. That is \$64,280.00 or 2.7% less than the amount the City expects to generate during 1995.

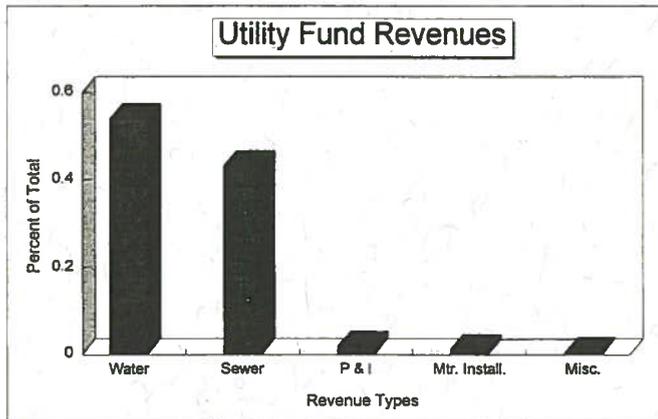
Utility Enterprise Fund expenditures should total \$2,225,040.00 in 1996. That is \$135,560.00 or 6% more than the amount the City expects to generate in 1995. The increase may be attributed to a policy that requires the Utility Enterprise Fund to pay the General Fund the actual cost of administrative support (Direction meter reading, billing, receiving, data processing and insurance will cost \$400,000.00 in 1996) it is provided and a \$15,000.00 rate study.

A total of \$513,000.00 will be transferred from the Utility Enterprise Fund reserve to the Debt Service Fund (\$332,000.00) and infrastructure replacement (\$200,000.00). The Utility Enterprise Fund reserve should be \$4,136,118.00 at the end of the year. Needless to say, the financial position of the City is outstanding.

partial

**UTILITY FUND
INCOME STATEMENT**

	Actual 1994	Budget 1995	Estimated 1995	Budget 1996
OPERATING REVENUES:				
Water charges	\$ 1,295,369	\$ 1,257,000	\$ 1,305,210	\$ 1,257,000
Sewer charges	955,490	1,006,220	1,022,290	1,006,220
Penalties and interest	44,406	40,000	40,000	40,000
Meter installations	13,791	25,000	25,000	25,000
Miscellaneous	2,994	7,500	7,500	7,500
TOTAL OPERATING REVENUES	2,312,050	2,335,720	2,400,000	2,335,720
OPERATING EXPENSES:				
Field services	799,533	557,960	493,880	516,200
Plant management	633,534	1,358,070	1,301,320	1,293,840
Depreciation	0	0	0	0
Administrative services	250,325	253,310	294,280	415,000
TOTAL OPERATING EXPENSES	1,683,392	2,169,340	2,089,480	2,225,040
NET OPERATING INCOME	628,658	166,380	310,520	110,680
NON OPERATING REVENUES (EXPENSES):				
Interest income and other	206,888	203,600	230,781	228,000
Transfers out	(479,782)	(916,000)	(1,045,000)	(513,000)
TOTAL NON-OPERATING REVENUES (EXPENSES)	(272,894)	(712,400)	(814,219)	(285,000)
NET INCOME (LOSS)	355,764	(546,020)	(503,699)	(174,320)
BEGINNING BALANCE	4,458,373	4,814,137	4,814,137	4,310,438
ENDING BALANCE	\$ 4,814,137	\$ 4,268,117	\$ 4,310,438	\$ 4,136,118



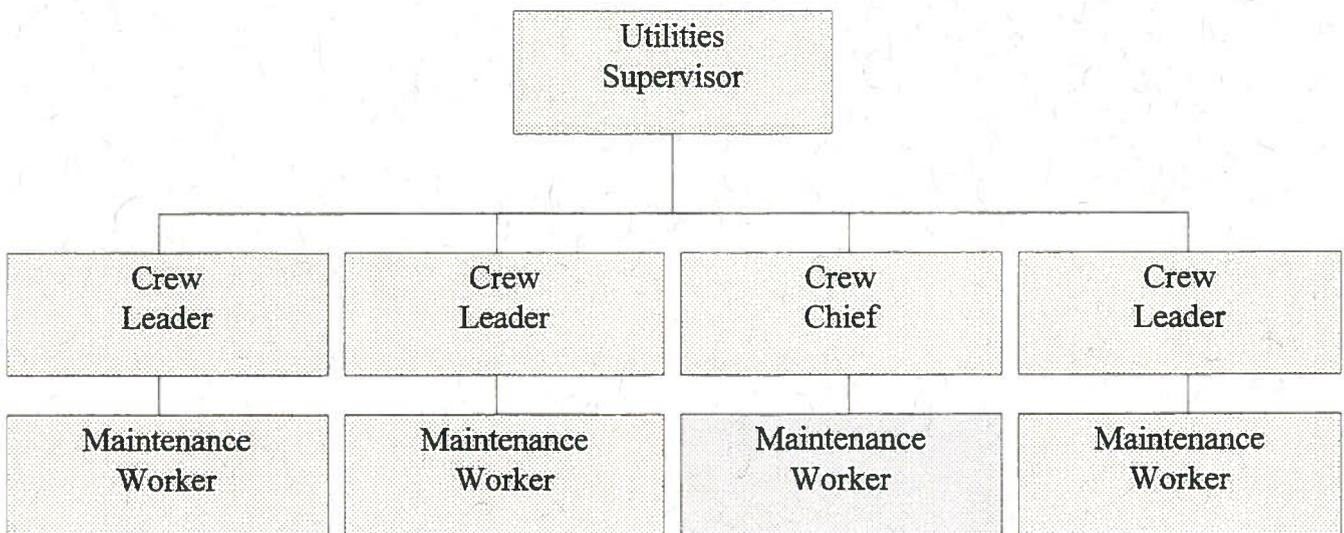
*Water
Sewer
total*

over 5 yrs.

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**PUBLIC WORKS DEPARTMENT
UTILITY DIVISION
FIELD SERVICES**



Mission Statement: *To ensure the uninterrupted flow of potable water and sewage in regulatory agency compliance.*

DEPARTMENT MISSION:

The Utilities Division of the Public Works Department dedicates significant resources (11 full-time employees, 7 light trucks, 1 heavy truck and 3 pieces of moving equipment) to specific water meter activities (Installation, repair, replacement and removal), water hydrant activities (Maintenance, repair and replacement), water line repair, water valve repair and sanitary sewer line repair. The Utilities Supervisor is responsible to the Public Works Director for the supervision of field services.

PROGRAM NARRATIVE:

Accomplishments for FY 1995:

- * Sliplined a major sanitary sewer line in the 2600 block of Wroxtton.
- * Developed and implemented special maintenance program for fragile sanitary sewer lines to prevent the interruption of service.
- * Developed and implemented inventory management

program to secure assets.

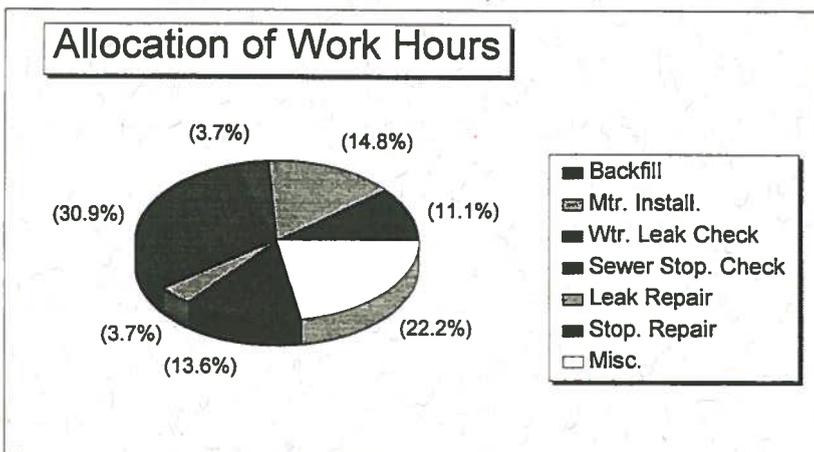
- * Improved field safety.
- * Sealed and abandoned sanitary sewage lines replaced by Priority Area 1 Reconstruction to reduce infiltration.

Objectives for FY 1996:

- * Reduce service call response time.
- * Seal and abandon sanitary sewer lines replaced by Priority Area 2 Reconstruction to reduce infiltration.
- * Improve all aspects of training.

Major Budget Items:

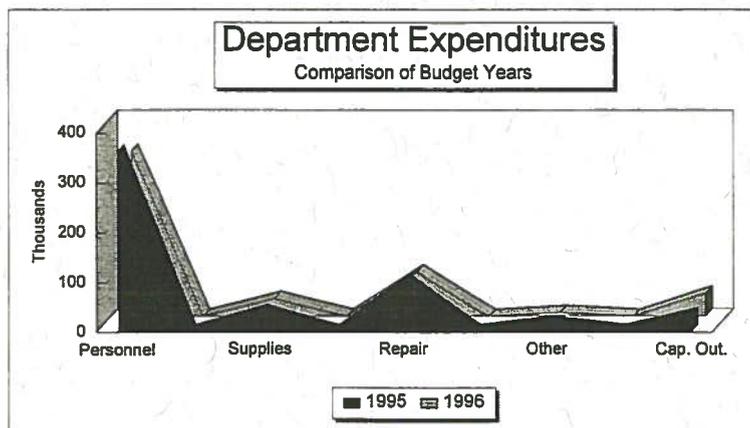
- * Backhoe (\$45,000)





EXPENSES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 338,107	\$ 362,390	\$ 322,960	\$ 333,240
Materials and Supplies	38,874	40,650	41,100	36,720
Repairs and Maintenance	148,704	103,300	105,900	90,700
Other Charges	254,236	17,140	14,940	7,900
Capital Outlay	19,612	34,480	8,980	47,640
TOTAL Department Budget	\$ 799,533	\$ 557,960	\$ 493,880	\$ 516,200

STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Deputy Director	44	1	0	0	0
Supervisor-Utilities	41	1	1	1	1
Sr. Water Plant Operator	38	1	0	0	0
Water Plant Operator	34	1	0	0	0
Meter Reader	32	1	1	1	0
Crew Chief	38	0	0	0	1
Crew Leader-Field Services	35	3	4	4	3
Maint. Worker Field Services	33	4	5	5	4
		12	11	11	9



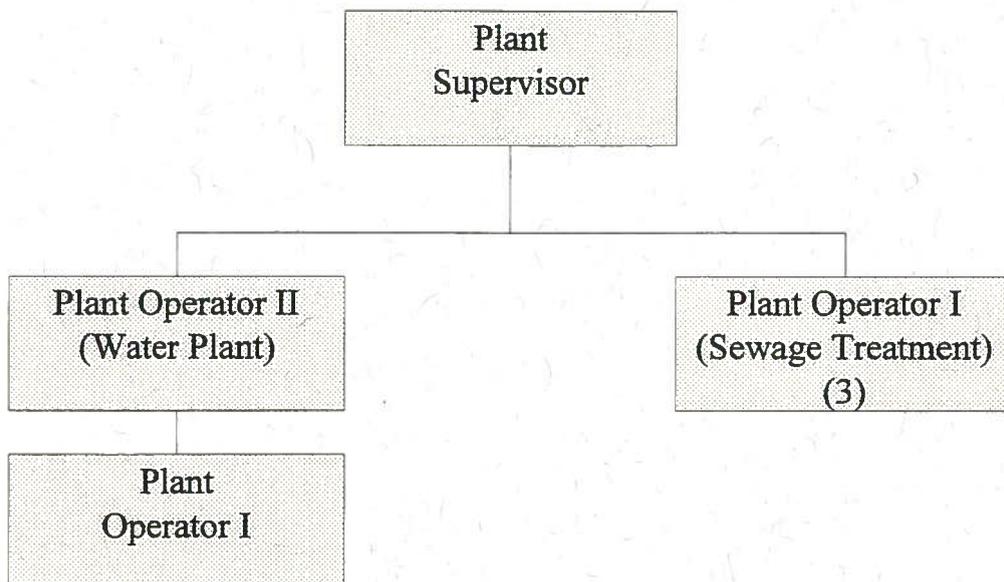
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PUBLIC WORKS DEPARTMENT

UTILITY DIVISION

PLANT MANAGEMENT



Mission Statement: *To ensure the availability of high pressure potable water in necessary volume and treat sewage in regulatory agency compliance.*

PLANT MANAGEMENT

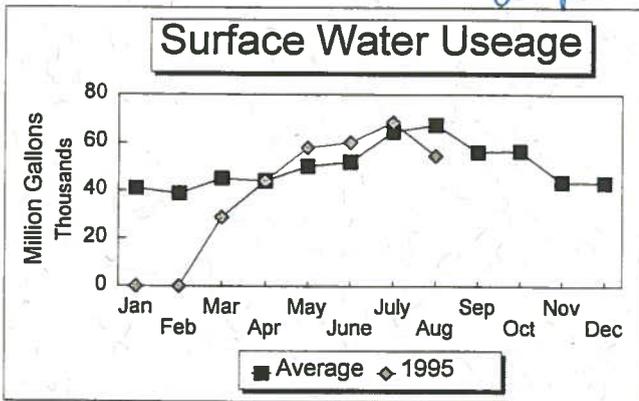
DEPARTMENT MISSION:

The Utilities Division of the Public Works Department dedicates significant resources (6 full-time employees, 2 light trucks and 1 heavy truck) to the operation, maintenance and repair of 1 sewage treatment plant, 2 water plants, 3 water wells, 6 water storage tanks (2 elevated and 4 ground) and 11 sewer lift stations. The Plant Manager is responsible to the Public Works Director for plant management.

PROGRAM NARRATIVE:

Accomplishments for FY 1995:

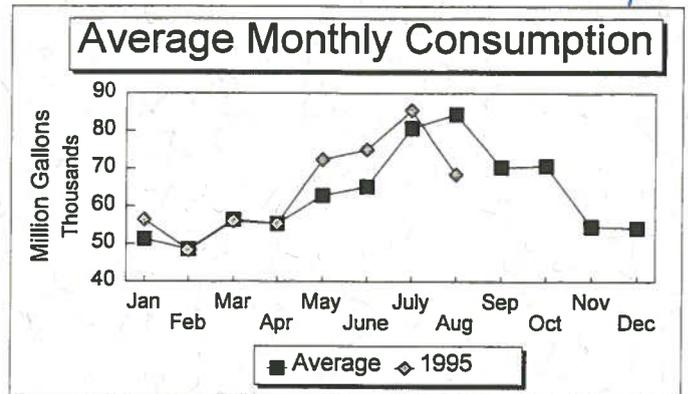
- * Ensured regulatory agency (United States Environmental Protection Agency, Texas Natural Resources Conservation Commission and the Texas Department of Health) compliance in operation and all aspects of training.



*Averages are based on a 5 year average calculated by Public Works Administration.

- * Rehabilitated 2 lift stations and the belt press at the sewage treatment plant.

- * Bid and begin rehabilitation of 1,500,000 gallon water storage tank.
- * Bid biosolid transfer.



*Averages are based on a 5 year average calculated by Public Works Administration.

- * Purchased 2 light trucks and 4 pumps.

Objectives for FY 1996:

- * Ensure regulatory agency (United States Environmental Protection Agency, Texas Natural Resources Conservation Commission and the Texas Department of Health) compliance in operation and all aspects of training.

- * Complete rehabilitation of 1,500,000 gallon ground storage tank.

- * Purchase and install new water treatment system.

- * Secure the sewage treatment plant with a new fence.

- * Bid chemicals.

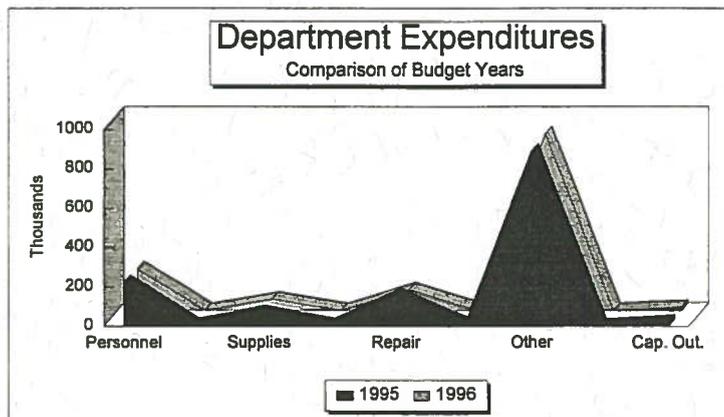
Major Budget Items:

- * Water treatment system (\$12,000)
- * Sewage treatment plant fence (\$15,000)

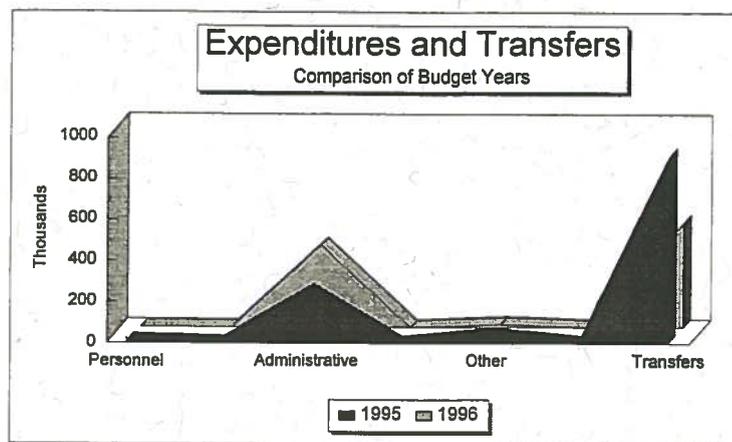


EXPENSES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 221,883	\$ 224,120	\$ 224,120	\$ 212,740
Materials and Supplies	69,984	66,100	66,050	58,300
Repairs and Maintenance	133,859	156,300	156,300	106,800
Other Charges	195,802	891,050	834,350	901,000
Capital Outlay	12,006	20,500	20,500	15,000
TOTAL Department Budget	\$ 633,534	\$ 1,358,070	\$ 1,301,320	\$ 1,293,840

STAFFING	LEVEL	BUDGET 1993	BUDGET 1994	BUDGET 1995	BUDGET 1996
Plant Supervisor		1	1	1	1
Treatment Plant Operator		3	0	0	0
Sr. Water Plant Operator		0	0	0	0
Water Plant Operator		0	0	0	0
Plant Operator II	38	0	1	1	1
Plant Operator I	34	0	4	4	4
		4	6	6	6



EXPENSES	ACTUAL 1994	BUDGET 1995	ESTIMATED 1995	BUDGET 1996
Personnel Services	\$ 0	\$ 9,000	\$ 0	\$ 0
Administrative Services	208,430	253,310	253,310	400,000
Other Charges	0	40,970	40,970	15,000
Depreciation	664,137	0	0	0
Transfers	0	916,000	1,045,000	513,000
TOTAL Department Budget	\$ 872,567	\$ 1,219,280	\$ 1,339,280	\$ 928,000



ACTIVITY SUMMARY:

This budget segment includes expenditures and transfers that affect every Utility Enterprise Fund activity that cannot be allocated in a satisfactory way. It includes the payment of administrative service charges generated by the General Fund, a utility rate study and a major transfer to the Capital Project Fund.

PROGRAM NARRATIVE:

The Utility Enterprise Fund includes \$400,000.00 for the payment of administrative service charges generated by the General Fund. That figure represents the actual cost of administrative support (Direction, meter reading, billing, receiving, data processing and insurance) the General Fund will provide the Utility Enterprise Fund during 1996. The Utility Enterprise Fund will be charged \$105,720.00 less for administrative services provided during 1995.

The Utility Enterprise Fund also includes \$15,000.00 for a utility rate study. The study will permit the establishment of rates that adequately finance Utility Enterprise Fund activities, address the needs of the elderly and promote water conservation.

This budget segment includes transfers that total \$513,000.00. A transfer of \$332,000.00 will be made to the Debt Service Fund and a transfer of \$181,000.00 will be made to the Capital Project Fund.

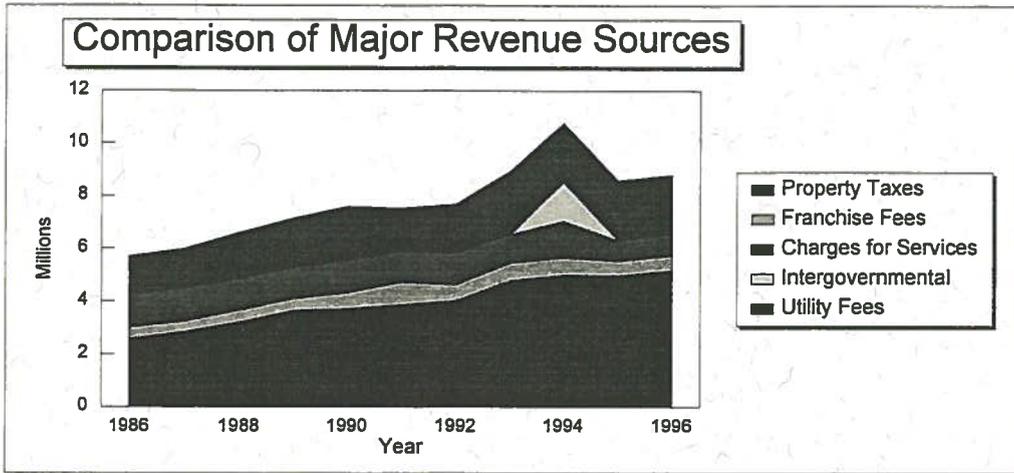
APPENDICES



Major Revenue Sources

The revenue sources described in this section account for \$8,803,000 or 79% of the City's total operating revenues (excludes interfund transfers and charges).

This increase continues a trend of increasing values that began in 1987. While most communities would be proud of a 2.7% growth in assessed value, this year represents the first time since 1987 that the growth in value was below 3%. This decline in the rate of growth probably



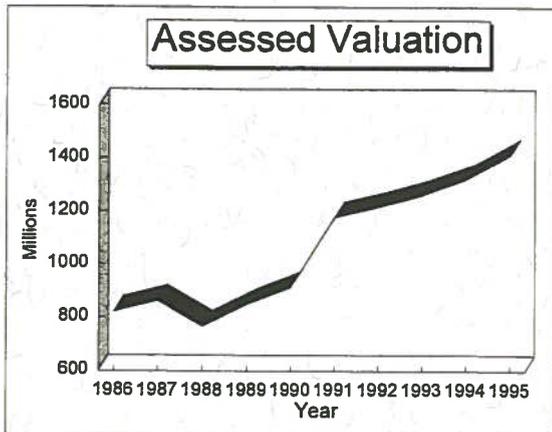
PROPERTY TAXES:

Property (ad valorem) taxes attach as an enforceable lien on property as of each January 1st for all real and business personal property located in the City. Taxes are levied when Council adopts a budget for the next fiscal year, usually in early November of each year. Assessed values are established by the Harris County Appraisal District at 100% of the estimated market value, these values are then certified by the Appraisal Review Board. The certified assessed taxable value for 1995 was \$1,413,133,030, an increase of 2.7% over the 1994 values.

stems from tighter lending practices by banks, a slowing in the regional economy, and the recent increases in mortgage interest rates.

Taxes are due January 31 and are considered delinquent on that date. Based on historical collection trends, current tax collections for 1996 are estimated to be 98.5% of the levy and will generate \$5,165,000 in revenues.

The property tax rate for 1996 will be the same as 1995, \$.37 per \$100 valuation. The portion of the rate allocated to maintenance and operations will be decreased \$.0114 cents to \$.21 per \$100 valuation, while the debt service portion of the tax rate will be increased by the same \$.0114 to \$.16 per \$100 valuation.



UTILITY FEES:

The City of West University Place charges fees for the provision of water and sewer services to residents and businesses located within the City. For the 1996 budget year, the City's Utility Fund anticipates receiving \$1,257,000 from sales of water and \$1,006,220 from the sale of wastewater. Since revenues are budgeted at exactly the same level used in 1995, no increase in utility rates for the 1996 budget year is anticipated.

SALES TAX:

The sales tax in the City of West University Place is 8.25% of goods and services sold within the City's boundaries. The tax is collected by businesses making the sale and remitted to the State's Comptroller of Public Accounts. Of the 8.25%, the State retains 6.25% and distributes 1% to the City and 1% to METRO.

For the year ended December 31, 1996, the City expects to receive \$400,000 in sales and use tax revenue. This amount represents an almost 30% increase over the prior year's budget. This sharp increase is because of a review conducted by the City's finance department that identified several business located within the City's jurisdiction that had been assigned to the City of Houston by the State Comptroller. The correction of this error should increase the City's revenues from sales tax to the higher level.

FRANCHISE FEES:

The City of West University Place maintains non-exclusive franchise agreements utilities that use the City's roadway rights-of-way to conduct their business. Besides defining the responsibilities of the utilities in maintaining their assets, the agreements contain a franchise fee clause that require the utilities to compensate the City for the use of the right-of-way. Generally these fees are based on a percentage of a utility's gross receipts generated by customers located within the City's corporate limits.

Franchise fees are expected to amount to \$575,000, a 3.2% increase over the 1995 budgeted amount. This increase is based on historical collections of these revenues.

GENERAL FUND FINANCIAL PROJECTION

	1993 Actual	1994 Actual	1995 Estimate	1996 Estimate	1997 Estimate
BEGINNING BALANCE	\$ 5,229,896	\$ 5,493,468	\$ 4,888,185	\$ 4,225,846	\$ 3,130,896
REVENUES:					
Ad valorem taxes	3,220,591	2,855,477	3,040,000	2,938,000	2,985,500
Penalty and interest	46,869	26,309	25,000	26,000	26,000
City sales tax	370,065	364,206	740,000	404,500	412,500
Franchise tax	650,209	665,005	568,500	575,000	587,000
Licenses and permits	484,016	530,510	336,000	339,900	340,900
Fines and forfeitures	244,705	271,937	352,000	362,000	369,000
Sanitation services	666,219	810,060	800,000	800,000	816,000
Recreation programs	294,334	364,801	350,000	341,000	347,000
Administrative services	98,630	208,430	208,430	400,000	400,000
Interest on investments	230,172	292,616	350,000	350,000	325,000
Other revenues	213,278	264,240	265,510	378,800	370,000
TOTAL REVENUES	6,519,088	6,653,591	7,035,440	6,915,200	6,978,900
TOTAL AVAILABLE RESOURCES	11,748,984	12,147,059	11,923,625	11,141,046	10,109,796
EXPENDITURES:					
Administration	352,416	379,525	377,701	352,880	359,900
Finance					
Finance and Personnel	489,390	499,343	583,270	611,090	623,300
Municipal Court	135,588	142,193	151,033	159,970	163,200
Police	1,449,655	1,464,770	1,559,260	1,617,300	1,649,600
Fire	1,087,487	1,067,232	1,067,130	1,167,550	1,190,900
Public Works					
Administration	195,916	252,037	222,625	254,470	259,600
Building	259,532	306,247	280,880	320,150	313,550
Streets and Drainage	501,959	527,951	491,360	495,840	469,000
Solid Waste Management	720,627	707,406	822,540	746,480	761,400
Fleet and Facility	392,295	340,988	163,060	156,230	159,400
Parks and Recreation					
Parks and Recreation	557,578	974,073	526,340	570,380	566,500
Senior Services	113,073	106,886	127,500	118,260	120,600
Administrative and Non-Dept.			291,080	326,550	326,550
Transfers out		490,223	1,034,000	1,113,000	
TOTAL EXPENDITURES	6,255,516	7,258,874	7,697,779	8,010,150	6,963,500
ENDING FUND BALANCE	\$ 5,493,468	\$ 4,888,185	\$ 4,225,846	\$ 3,130,896	\$ 3,146,296
CALCULATION OF AVAILABLE FUNDS:					
Ending fund balance	\$ 5,493,468	\$ 4,888,185	\$ 4,225,846	\$ 3,130,896	\$ 3,146,296
Less minimum fund requirements	1,630,000	1,663,000	1,759,000	1,756,000	1,826,000
Excess funds available for capital projects	3,863,468	3,225,185	2,466,846	1,374,896	1,320,296
ASSESSED VALUE (thousands)	\$ 1,261,298	\$ 1,320,905	\$ 1,375,451	\$ 1,413,133	\$ 1,443,000
STAFFING					
Administration	3	3	3	3	3
Finance and Municipal Court	11	11	13	11	11
Police	28	28	29	29	29
Fire	19	19	19	20	20
Public Works Administration	3	3	4	4	4
Building	7	7	7	7	6
Streets	11	11	11	10	10
Solid Waste	9	9	9	9	9
Fleet and Facility	2	2	2	2	2
Parks and Recreation	6	6	6	6	6
Total	99	99	103	101	100

1998 Estimate	1999 Estimate	2000 Estimate	2001 Estimate
\$ 3,146,296	\$ 3,145,396	\$ 3,118,296	\$ 3,049,696
3,046,500	3,108,500	3,171,000	3,233,000
26,000	26,000	26,000	26,000
420,000	428,000	436,000	445,000
599,000	611,000	623,000	635,000
340,900	340,900	340,900	340,900
369,000	377,000	377,000	385,000
816,000	832,000	832,000	849,000
352,000	352,000	358,000	358,000
400,000	408,000	416,000	425,000
310,000	310,000	310,000	310,000
377,000	378,000	384,000	389,000
7,056,400	7,171,400	7,273,900	7,395,900
10,202,696	10,316,796	10,392,196	10,445,596
367,100	374,400	381,900	389,500
635,800	648,500	661,500	674,700
166,500	169,800	173,200	176,700
1,682,600	1,716,300	1,750,600	1,785,600
1,214,700	1,239,000	1,263,800	1,289,100
264,800	270,100	275,500	281,000
319,800	326,200	332,700	339,400
439,000	447,800	456,800	465,900
776,600	792,100	807,900	824,100
162,600	165,900	169,200	172,600
577,800	589,400	601,200	613,200
123,000	125,500	128,000	130,600
327,000	333,500	340,200	347,000
7,057,300	7,198,500	7,342,500	7,489,400
\$ 3,145,396	\$ 3,118,296	\$ 3,049,696	\$ 2,956,196
\$ 3,145,396	\$ 3,118,296	\$ 3,049,696	\$ 2,956,196
1,845,000	1,875,000	1,902,000	1,934,000
1,300,396	1,243,296	1,147,696	1,022,196
\$ 1,473,000	\$ 1,503,000	\$ 1,533,000	\$ 1,563,000
3	3	3	3
11	11	11	11
29	29	29	29
20	20	20	20
4	4	4	4
6	5	5	5
9	9	8	8
9	9	9	9
2	2	2	2
6	6	6	6
99	98	97	97

LONG-TERM FINANCIAL PLAN

The 1996 Budget was developed together with a long-term financial plan. The old adage "if you aim at nothing, you will hit it every time" is especially true when it comes to municipal finance. Tax rates, service levels, and fee levels are variables subject to the control of the City Council. These variables are the levers that control the speed and direction of the municipality.

The preparation of a long-term financial projection requires numerous assumptions about the future. If any of these assumptions are incorrect, and some of them are almost certain to be, the outcome of the financial plan will vary substantially from the path shown on the schedules. The purpose of preparing a long-term financial plan is not to chart the future financial activity of the City absolutely. Instead, long-term financial plans are used to evaluate the impact of various financial policies on the City's financial direction.

GENERAL FUND FINANCIAL PROJECTION

The plan presents the General Fund over nine fiscal years: three previous fiscal years, the adopted "base" budget for FY 1996, and five projected years. The principal assumptions used in preparing the General Fund's long-term financial plan were:

* There will be no major economic calamity that would slow the current growth of the Houston economy.

* The Water and Sewer Enterprise fund will reimburse the General Fund fully for expenditures made on its behalf.

* Inflation and interest rates will remain under control. A 2% rate of inflation was assumed. An interest rate of 5% for investments and 6% for debt was assumed.

* The tax rate dedicated to maintenance and operations will decline to 21 cents per \$100 of valuation and will remain steady.

* The proposed bonds will be approved by the voters and be funded on the schedule established by the City's consulting engineers.

* The General Fund balance or reserve would be established at 25% of operating revenues, any excess funds available would be transferred to a Capital Fund to be used for infrastructure improvements or for major capital purchases.

* The increase in property values in the City would be a constant \$30 million during the projection period. The City has exceeded this amount of growth every year since 1986.

* Wages and benefits will increase at the rate of inflation.

The parameters of the projections are set by these assumptions.

THE GENERAL FUND

Revenues in the General Fund are projected to grow with inflation and increases in assessed property tax values. Expenditures are expected to increase at the rate of inflation, with some exceptions. A decline in expenditures and staffing levels is expected in the Building Division and in the Streets Division of Public Works. The Building Division's activity level is well below prior years. Reduced construction activity is expected to continue for some years into the future which will reduce the demand on staff in that division. The Street Division should be able to reduce staffing as the infrastructure improvement program replaces worn streets with concrete streets requiring low maintenance.

DEBT SERVICE FUND FINANCIAL PROJECTION

	1993 Actual	1994 Actual	1995 Estimate	1996 Estimate	1997 Estimate
BEGINNING BALANCE	\$ 638,567	\$ 695,656	\$ 781,733	\$ 816,633	\$ 834,933
REVENUES:					
Ad valorem taxes	1,524,686	2,109,422	2,003,400	2,227,000	2,416,000
Interest income	48,371	42,848	64,000	41,000	150,000
Transfers from Utility Fund	332,000	332,000	332,000	332,000	
TOTAL REVENUES	1,905,057	2,484,270	2,399,400	2,600,000	2,566,000
TOTAL AVAILABLE RESOURCES	2,543,624	3,179,926	3,181,133	3,416,633	3,400,933
EXPENDITURES:					
Principal and interest	1,841,837	2,390,780	2,356,500	2,573,700	2,805,600
Fiscal agent fees	6,131	7,413	8,000	8,000	16,000
TOTAL EXPENDITURES	1,847,968	2,398,193	2,364,500	2,581,700	2,821,600
ENDING FUND BALANCE	\$ 695,656	\$ 781,733	\$ 816,633	\$ 834,933	\$ 579,333
CALCULATION OF AVAILABLE FUNDS:					
Ending fund balance	\$ 695,656	\$ 781,733	\$ 816,633	\$ 834,933	\$ 579,333
Less minimum fund requirements	461,992	599,548	591,125	645,425	705,400
Funds in excess or under minimum reserves	\$ 233,664	\$ 182,185	\$ 225,508	\$ 189,508	\$ (126,067)
Tax Rate Variable	\$ 0.1200	\$ 0.1590	\$ 0.1486	\$ 0.1600	\$ 0.1700

(General Fund cont.)

The General Fund's reserves exceed requirements for adequate operating and contingency reserves. This projection considers some use of the reserves to reduce tax rate increases brought on by the proposed new debt service. Even so, the reserve remains more than adequate to meet the City's needs throughout the entire projection period.

DEBT SERVICE FUND

Tax supported debt service will rise from \$2.4 million in 1995 to over \$4 million in 2001. To fund this increase, the tax rate dedicated to debt service is expected to rise 2 cents per \$100 valuation each year after 1997. Total taxes will rise to around 58 cents per \$100 valuation over the next 10 years if the proposed bonds are approved.

1998 Estimate	1999 Estimate	2000 Estimate	2001 Estimate
\$ 579,333	\$ 397,133	\$ 310,133	\$ 251,733
2,757,000	3,109,000	3,473,000	3,849,000
139,000	130,000	126,000	124,000
2,896,000	3,239,000	3,599,000	3,973,000
3,475,333	3,636,133	3,909,133	4,224,733
3,062,200	3,310,000	3,641,400	3,998,100
16,000	16,000	16,000	16,000
3,078,200	3,326,000	3,657,400	4,014,100
\$ 397,133	\$ 310,133	\$ 251,733	\$ 210,633
\$ 397,133	\$ 310,133	\$ 251,733	\$ 210,633
769,550	831,500	914,350	1,003,525
\$ (372,417)	\$ (521,367)	\$ (662,617)	\$ (792,892)
\$ 0.1900	\$ 0.2100	\$ 0.2300	\$ 0.2500

UTILITY FUND FINANCIAL PROJECTION

	1993 Actual	1994 Actual	1995 Estimate	1996 Estimate	1997 Estimate
BEGINNING BALANCE	\$ 3,681,671	\$ 4,458,373	\$ 4,856,032	\$ 4,352,333	\$ 4,178,013
REVENUES:					
Service revenues	2,462,863	2,312,050	2,400,000	2,335,720	2,335,720
Interest on investments	134,143	196,587	225,000	225,000	200,000
Other revenues	58,984	10,301	5,781	3,000	3,000
TOTAL REVENUES	2,655,990	2,518,938	2,630,781	2,563,720	2,538,720
TOTAL AVAILABLE RESOURCES	6,337,661	6,977,311	7,486,813	6,916,053	6,716,733
EXPENDITURES:					
Field Services	796,627	799,533	493,880	516,200	527,000
Plant Management	572,065	633,534	1,301,320	1,293,840	1,320,000
Administrative Services	98,630	208,430	294,280	415,000	400,000
Transfer to Capital Projects	79,966	147,782	713,000	181,000	
Debt Service	332,000	332,000	332,000	332,000	203,540
TOTAL EXPENDITURES	1,879,288	2,121,279	3,134,480	2,738,040	2,450,540
ENDING FUND BALANCE	\$ 4,458,373	\$ 4,856,032	\$ 4,352,333	\$ 4,178,013	\$ 4,266,193
CALCULATION OF AVAILABLE FUNDS:					
Ending fund balance	\$ 4,458,373	\$ 4,856,032	\$ 4,352,333	\$ 4,178,013	\$ 4,266,193
Less minimum fund requirements	664,000	630,000	658,000	641,000	635,000
Excess funds available for capital projects	3,794,373	4,226,032	3,694,333	3,537,013	3,631,193
STAFFING					
Field Services	12	11	10	9	9
Plant Management	6	6	6	6	6
Total	18	17	16	15	15

UTILITY FUND

The 1996 Budget contains a major shift in the financial policies of the City. Previously, there was no focus of separating the cost on services in the Utility Fund from the cost of services provided from tax supported revenues. These projections are based on an attempt to eliminate cost shifting between the City's rate supported services and tax supported services.

Revenues in the Water and Sewer Fund are expected to remain at the current level for 1997 and 1998. This means that we do not expect to raise utility rates during that period of time. Of course, revenues from the sale of water and wastewater service is notoriously difficult to predict, so fluctuations from these estimates are more probable than not. Climate, the economy, and customer preferences can all impact revenues in any given year. Expenditures are expected to rise steeply as the result of the debt service on the proposed new debt. The current debt service contribution is \$332 thousand or 13 percent of expected revenues in 1997. This will rise sharply to \$1.7 million by 2006. By that time, requirements for debt service will level out.

Staffing levels in the Water and Sewer utility are also expected to decline as the new infrastructure is completed and the number and severity of repairs to the system are reduced.

The Water and Sewer Fund's reserves are also well above 25% of estimated revenues. This excess reserve, amounting to more than \$3.7 million at the end of calendar year 1995, can be used to buy down the cost of the infrastructure improvement program.

1998 Estimate	1999 Estimate	2000 Estimate	2001 Estimate
\$ 4,266,193	\$ 4,521,303	\$ 4,463,813	\$ 4,178,163
2,802,000	2,802,000	2,802,000	3,362,000
200,000	200,000	200,000	200,000
3,000	3,000	3,000	3,000
3,005,000	3,005,000	3,005,000	3,565,000
7,271,193	7,526,303	7,468,813	7,743,163
538,000	549,000	560,000	571,000
1,346,000	1,373,000	1,400,000	1,428,000
400,000	408,000	416,000	425,000
465,890	732,490	914,650	1,103,640
2,749,890	3,062,490	3,290,650	3,527,640
\$ 4,521,303	\$ 4,463,813	\$ 4,178,163	\$ 4,215,523
\$ 4,521,303	\$ 4,463,813	\$ 4,178,163	\$ 4,215,523
751,000	751,000	751,000	891,000
3,770,303	3,712,813	3,427,163	3,324,523
9	8	8	8
6	6	6	6
15	14	14	14

**APPENDIX
GLOSSARY OF TERMS**

-A- ACCOUNT: A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance, or fund balance.

ACCOUNTS PAYABLE: A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

ACCOUNTS RECEIVABLE: An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

AD VALOREM: Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

APPROPRIATION: A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligations for designated purposes.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes.

-B- BALANCE SHEET: The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

BASIS OF ACCOUNTING: The modified accrual basis of accounting is followed by Governmental funds, Expendable Trust funds, and Agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.

Substantially all revenues are considered to be susceptible to accrual. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used for guidance. Intergovernmental revenues are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The City's Proprietary fund is accounted for using the accrual basis of accounting, under which revenues are recorded when earned and expenses are recorded when liabilities are incurred.

BOND: A written promise, generally under seal, to pay a specific amount of money, called the face value, at a fixed time in the future, called the maturity date, and carrying interest at a fixed rate, usually paid periodically.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET ORDINANCE: The official enactment by the City Council establishing the legal authority for city officials to obligate and expend funds.

-C- CAPITAL OUTLAYS: Expenditures which result in the acquisition of or addition to fixed assets which are individually priced more than \$1000.

CAPITAL IMPROVEMENTS PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of several years setting forth each capital project and the amount and method of financing.

CENTRAL APPRAISAL DISTRICT: A county-wide district formed by legislature to provide appraisals of property located within the county. These county-wide appraisals are provided to the county, school districts, cities, and municipal utility districts for basis of taxation.

CURRENT ASSETS: Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable which will be collected within one year.

CURRENT LIABILITIES: Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

-D- DEBT SERVICE: A cost category which typically reflects the repayment of general long-term debt principle and interest.

DELINQUENT TAXES: Property taxes remaining unpaid at the end of the current fiscal year. Although taxes become delinquent and accrue penalties and interest on February 1 of each year, they are carried as current taxes receivable during the current fiscal year.

-E- EFFECTIVE INTEREST RATE: The property tax rate set necessary to generate the same tax dollars as the previous tax year.

ENCUMBRANCES: Obligations in the form of purchase orders or contracts charged to an appropriation which reserves the funds until it is necessary to pay the bill.

-F- FISCAL YEAR: A twelve month period at the end of which the City determines its financial condition and the results of its operations and closes its books.

FIXED ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery and equipment.

FRANCHISE: A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The difference between governmental fund assets and liabilities, also referred to as fund equity.

-G- GENERAL LEDGER: A book, file, or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double-entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

GENERAL OBLIGATION BONDS: Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of West University Place pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

GOVERNMENTAL FUNDS: Those funds through which most governmental functions typically are financed.

The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

- M- **MODIFIED ACCRUAL BASIS:** This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are both measurable and available.
- O- **ORDINANCE:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.
- P- **PERSONAL SERVICES:** The costs associated with compensating employees for their labor.
PURCHASE ORDER: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.
- R- **REVENUES:** Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.
- S- **SPECIAL REVENUE FUND:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- T- **TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.
TAX RATE: The amount of tax levied for each \$100 of assessed valuation.
- U- **USER FEES:** The payment of a fee for a direct receipt of a public service by the party benefiting from the service.

**CITY OF WEST UNIVERSITY PLACE
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TOTAL RECOVERED FIBER
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