

City of West University Place, Texas

# 2002 Operating Budget

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## City Officials

Linda Lewis  
Mayor

## Members of the City Council

Mike Farley  
Marilyn Griffin  
Danny Jackson  
Bill May

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Adopted October 8, 2001  
Ordinance #1698

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Robert (Sherman) Yehl  
City Manager

Walter Thomas  
Finance Director



City of West University Place, Texas  
**2002 Operating Budget**

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# 2002 Annual Budget

## Introduction

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### Introduction —

You are holding the published City of West University Place, Texas *2002 Annual Operating Budget*. This document has been prepared to help you learn of the issues affecting the community of West University Place. Some people believe that a city budget is only a **financial plan**, replete with boring statistics and financial schedules. Although this document has its share of financial schedules and statistics, the *2002 Annual Operating Budget* serves other functions as well. For example, it is a **policy document** that presents the major policies that guide how the City is managed. It is also an **operations guide** that gives the public, elected officials and city staff information pertaining to the production and performance of individual city operations. Finally, the *2002 Annual Operating Budget* is intended to be a **communications tool** formally transmitting the City's revenue and expenditure plan for the year.

### Format —

The *2002 Annual Operating Budget* is divided into three major sections: *Introductory*, *Financial/Operational*, and *Appendices*. The *Introductory* section contains the City Manger's letter addressed to the City Council which explains the major policies and issues which affected the development of the *2002 Annual Operating Budget*. This section also contains a chart showing how the City is organized, and a financial schedule summarizing the budgeted financial activity for all of the City's funds.

The Financial/Operational section of the *2002 Annual Operating Budget* is grouped first by fund and then by department. Like most local governments, the City uses funds to account for its financial activities. A Fund is simply a device to segregate and account for public resources. Financial statements, including the adopted 2001 budget are presented for every fund. Like the checking account statement you receive from your bank, the statements show beginning balances, revenues, expenditures and ending balances for each year. Accompanying the statements are narrative discussions of each fund's financial activity for the prior year and the expected activity for 2002. Graphs and schedules have also been provided to help make certain points clearer.

Funds are divided into departments or projects. Each department is presented with a chart showing how it is organized, a brief statement describing the department's mission, a list of the department's accomplishments in 2001, and a discussion of what the department hopes to accomplish in 2002. A schedule showing the department's finances over several years is also provided.

A detailed schedule showing the City's employees along with information about wages and salaries; details about the City's debt and revenues; projections of the City's finances; and a glossary of terms are presented in the appendices.

Should you have any questions regarding the information presented in this document, please call the Finance Director, or any other staff members.





# City of West University Place

*A Neighborhood City*



Recycled Paper

July 8, 2002

Mayor Linda Lewis  
City Council Members  
City of West University Place  
3800 University Boulevard  
West University Place, Texas 77005

Dear Mayor Lewis and City Council Members:

In compliance with State law and the City Charter, the City of West University Place has adopted the *2002 Annual Operating Budget*.

This Budget proposes no change in the level of city services but includes the increased debt service for bonds issued to finance infrastructure replacement. A substantial increase in assessed value and two cents per \$100 valuation increase in the property tax provides funding for the increased debt service.

Other fees and services remain consistent with 2001.

The City's tax rate is divided into two components, the maintenance/operations rate and the debt service rate. The 2002 Budget reduces the maintenance/operations tax rate from 20.5 cents per \$100 valuation to 19.5 cents per \$100. This reduction is possible due to the growth in assessed values.

An annual budget cannot be assessed without first determining where the organization intends to go and how it intends to get there. The Budget is the City's policy statement in that it represents priorities for the expenditure of public funds. This Budget has been created with these perspectives:

***The City is a service organization. The most important asset of a service organization is trained, motivated, and properly led employees.*** The Budget recognizes the need to recruit, train and keep a workforce that is capable of delivering services at the level the citizens expect. The 2002 Budget includes a substantial increase in personnel costs stemming from a new pay plan. This pay plan was developed using compensation paid by competing municipalities.

The 2002 Operating Budget calls for 98 employees to be funded by the City's General Fund, 15 to be funded in the City's Water and Sewer Utility, and 10 to be funded by the Solid Waste Fund for a total of 123.

***The City's current services to citizens are to be given priority. Increases or decreases in service levels should be prominently and separately displayed.*** The Budget used baseline funding for all departments. Each department used last year's budget as a starting point for preparing this year's budget. There are no major changes to the baseline budget in 2002.

***All fee schedules, user charges and charges for utility services should be reviewed and adjusted to ensure that rates are equitable and cover the cost of the service deemed appropriate by the City Council.*** A rate increase for Water and Sewer service is expected to have full impact in 2002. Increased debt service may require additional rate increases to insure compliance with bond reserve requirements.

Fees for Solid Waste Service are not changed, a \$50,000 transfer of revenues from the Recycling Fund and lower tipping costs deferred an increase in fees for this service to 2003.

**The City will avoid budget and accounting procedures that balance the current budget at the expense of future budgets.** This means that postponing necessary operating expenditures, using short-term debt to finance operating expenditures (personnel, supplies, operating charges) or accruing future years revenues are to be avoided. The 2002 Proposed Budget meets this standard.

**The City will follow long-range plans for capital improvements. A long-range plan for capital improvement should be prepared and updated each year. This plan may include (in years other than the first year of the plan) "un-funded" projects that carry out the City's long-term goals, but it should identify projects that can be completed with known funding sources.** The following long-term capital improvements are moved from planning to implementation in the 2002 Budget:

Streetlights	\$ 300,000
Colonial Park Renovation	150,000
ADA Compliance	20,000
Gate Way Signage	25,000
Other Improvements	145,000

The infrastructure replacement program is entering into its final phase. In 2002 contracts for Priority Areas 9 and 11A will be let. In 2003 work on Areas 10 and 11B will get underway.

**The City will maintain reserves adequate to ensure that resources are available annually for the replacement of vehicles and equipment.** The Equipment Replacement Fund was created to comply with this policy. Funds are transferred to the Equipment Replacement over the estimated service life of an asset so that funds will be available to replace the asset when it is fully depreciated.

**The City will maintain reserves that are adequate to protect against unforeseen events.** The City's total reserves are very comfortable for a city the size of West U, but they are not inexhaustible. The City has made considerable investment in infrastructure over the past several years. Since there is no funding available for major capital, other than fund balance and debt, the available balances have declined steadily since 1994.

	Beginning Balance	Estimated Revenues	Operating Expenditures	Transfers in (out)	Ending Balance
<b>General Fund</b>	\$ 3,340,499	\$ 9,009,900	\$ 9,009,900	\$ (250,000)	\$ 3,090,499
<b>Debt Service Fund</b>	771,937	5,250,250	5,273,356	-	748,831
<b>Water and Sewer Fund</b>	1,410,133	4,435,000	4,400,210	-	1,444,923
<b>Water and Sewer Fund Capital Reserve</b>	323,590	200,000	285,000	-	238,590
<b>Solid Waste Fund</b>	(28,739)	983,000	954,180	25,000	25,081
<b>Capital Projects Fund</b>	851,189	837,080	1,687,300	275,000	275,969
<b>Infrastructure Replacement Fund</b>	16,203,469	7,622,150	22,989,450	-	836,169
<b>Equipment Replacement Fund</b>	179,060	332,050	357,000	-	154,110
<b>Recycling Fund</b>	88,808	91,500	44,000	(50,000)	86,308
<b>Other Special Revenue Funds</b>	8,973	40,300	27,000	-	22,273
	<b>\$ 23,148,919</b>	<b>\$ 28,801,230</b>	<b>\$ 45,027,396</b>	<b>\$ -</b>	<b>\$ 6,922,753</b>

# Fund Balance 2002 Budget

## Combined Summary of Revenues and Changes

	Water and Sewer Utility Fund		Capital Project Funds				Special Revenue Fund			Total All Funds		
	General Fund	Water Utility Fund	Water Capital Fund	Solid Waste Fund	Debt Service Fund	Capital Projects Fund	Infra- structure Fund	Equipment Replacement Fund	Recycling Fund	Other Funds	2001 Budget	2002 Budget
<b>Beginning Balance</b>	<b>\$ 3,340,499</b>	<b>\$ 1,410,133</b>	<b>\$ 323,590</b>	<b>\$ (28,739)</b>	<b>\$ 771,937</b>	<b>\$ 851,189</b>	<b>\$ 16,203,469</b>	<b>\$ 179,060</b>	<b>\$ 88,808</b>	<b>\$ 8,973</b>	<b>\$ 23,148,919</b>	<b>\$ 14,471,626</b>
<b>Revenue</b>												
Property Taxes	4,467,150				5,150,250						9,617,400	7,231,700
Franchise Taxes	875,000										875,000	739,000
Sales Taxes	558,000										558,000	556,000
Licenses and Permits	502,500										502,500	378,450
Fees for Service	482,000	4,100,000		923,000							5,505,000	4,516,000
Other charges and fees	199,250								90,000		289,250	126,300
Recreation fees	404,500										404,500	407,500
Fines and Court Costs	365,000										365,000	320,000
Interest on Investments	300,000	325,000		10,000	100,000	50,000	1,362,150	7,250	1,500	200	2,156,100	1,380,000
Other Revenues	225,500					512,080	6,260,000				6,997,580	2,430,500
Interfund Transactions	631,000	10,000	200,000	50,000		275,000		324,800			1,490,800	21,091,390
<b>Total Revenues</b>	<b>9,009,900</b>	<b>4,435,000</b>	<b>200,000</b>	<b>983,000</b>	<b>5,250,250</b>	<b>837,080</b>	<b>7,622,150</b>	<b>332,050</b>	<b>91,500</b>	<b>40,300</b>	<b>28,801,230</b>	<b>39,176,840</b>
<b>Total Available Resources</b>	<b>12,350,399</b>	<b>5,845,133</b>	<b>523,590</b>	<b>954,261</b>	<b>6,022,187</b>	<b>1,688,269</b>	<b>23,825,619</b>	<b>511,110</b>	<b>180,308</b>	<b>49,273</b>	<b>51,950,149</b>	<b>53,648,466</b>
<b>Expenditures</b>												
General Government	2,180,940								12,000		2,192,940	2,374,760
Public Safety	4,574,830										4,574,830	3,431,640
Public Works	1,612,230								119,000		1,731,230	1,384,500
Public Services	891,900										891,900	806,680
Debt Service		1,215,000			5,273,356						6,488,356	4,686,263
Capital Projects			285,000			1,687,300	22,989,450	357,000			25,318,750	14,212,620
Utilities		3,185,210		954,180							4,139,390	3,710,520
<b>Total Expenditures</b>	<b>9,259,900</b>	<b>4,400,210</b>	<b>285,000</b>	<b>954,180</b>	<b>5,273,356</b>	<b>1,687,300</b>	<b>22,989,450</b>	<b>357,000</b>	<b>119,000</b>	<b>27,000</b>	<b>45,352,396</b>	<b>30,606,983</b>
<b>Ending Balance</b>	<b>\$ 3,090,499</b>	<b>\$ 1,444,923</b>	<b>\$ 238,590</b>	<b>\$ 81</b>	<b>\$ 748,831</b>	<b>\$ 969</b>	<b>\$ 836,169</b>	<b>\$ 154,110</b>	<b>\$ 61,308</b>	<b>\$ 22,273</b>	<b>\$ 6,597,753</b>	<b>\$ 23,041,483</b>



# **The General Fund**

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# Summary

## Fund Description —

The General Fund accounts for revenue, expenditures, and transfers associated with municipal services not directly supported or accounted for in other funds.

## Fund Financial Activity —

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

**Revenue Projections for 2001.** The 2001 Budget forecasted revenues to finance the General Fund's services at \$8.2 million. Based on collections and data available on August 31, 2001, revenues are projected to meet this target.

**Expenditure Estimated for 2001.** The 2001 Budget appropriated \$9.0 million. Of this amount, \$8.2 million was to provide the General Fund's traditional services and \$800 thousand to be transferred to other funds. The City experienced over \$100,000 in additional, unbudgeted expenditures as a result of Tropical Storm Allison. However, total expenditures above the appropriated amount will be less than one percent.

**Financial Position in 2001.** By any standard of measure, the City's General Fund will close 2001 in sound fiscal condition. The estimated balance available for appropriation will be approximately \$3.2 million. This amount represents 35% of estimated 2001 revenues. Put another way, the General Fund's Operations could be sustained for almost five months with no additional revenues.

While there is no formal standard of measure established to determine the amount of funds a city should retain in reserve, the City's policy is to maintain a fund balance of not less than 25% of the General Funds' annual revenue.

The City's General Fund Balance has declined from the \$5.5 million available January 1, 1994. This decline was planned. The City used its reserves to

update municipal facilities and to finance infrastructure. Further use of the Fund Balance to finance capital assets is planned but this source of funding for capital projects will be limited in the future.

## 2002 Budget —

**Projected 2002 Revenues.** The City's General Fund Revenues for fiscal 2002 are forecasted to increase 9.7% over 2001 estimated revenues. Total revenues are expected to be \$9.1 million.

Revenues from property taxes will grow by \$314,150, a 7.6% increase. The *ad valorem* tax rate dedicated to operations will be \$0.195, \$0.01 less than the rate levied last year. For the second year in a row assessed values grew more than 10%, increasing from \$2.0 billion to \$2.3 billion (15%) due to a strong real estate market in the Houston area, and new construction.

Revenues generated by the City's one-cent sales tax are budgeted at \$558,000, 8% lower. Collections of sales tax dropped in June 2001 and have not yet recovered.

Franchise taxes provide \$875,000, or 9.6% of the City's General Fund revenues. Utility increases in 2001 should increase this revenue source in 2002.

As in previous years, the 2002 Budget anticipates a payment from the Water and Sewer Utility Enterprise Fund. This \$441,000 payment is a reimbursement for the Utility Fund's share of administrative costs. Meter reading, billing, accounting, legal, data processing and insurance are all budgeted in the General Fund in order to centralize these costs. Also, as in 2001, a transfer of \$190,000 from the Solid Waste Fund has been budgeted for similar services.

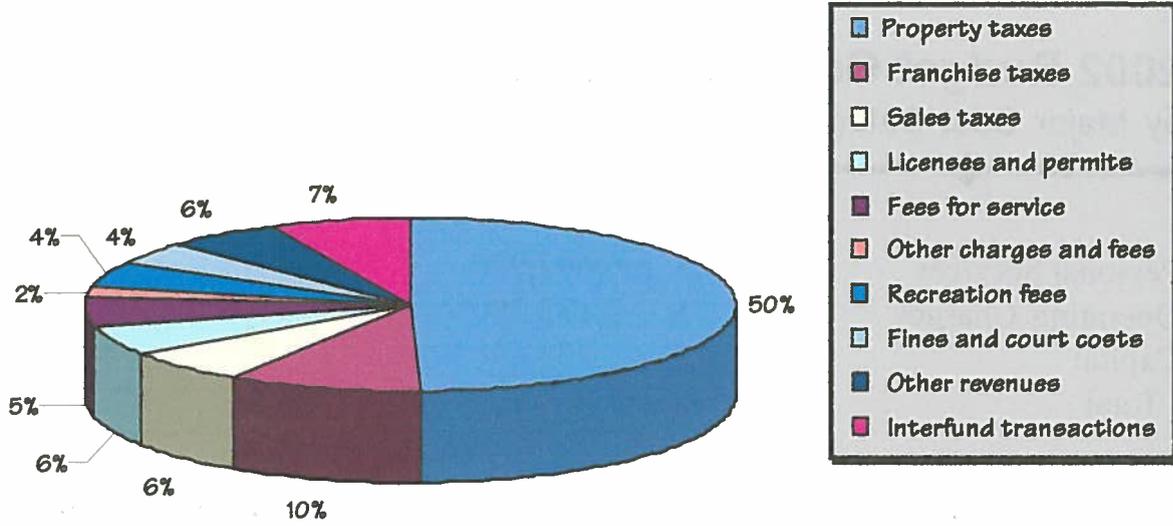
**Expenditures in 2002.** The 2002 Proposed Budget recommends an appropriation in the amount of \$9,259,900 in the General Fund. The General Fund's 2001 Budget was \$9,021,680, so this Budget represents a 2.6% increase. Personnel costs are expected to amount to \$7.1 million, up 18.9% over last year. Implementation of a new pay plan for public safety employees and adjusting civilian employees to market accounts for much of this increase. Additionally medical insurance costs are expected to increase 25% over the prior year.

# General Fund 2002 Budget

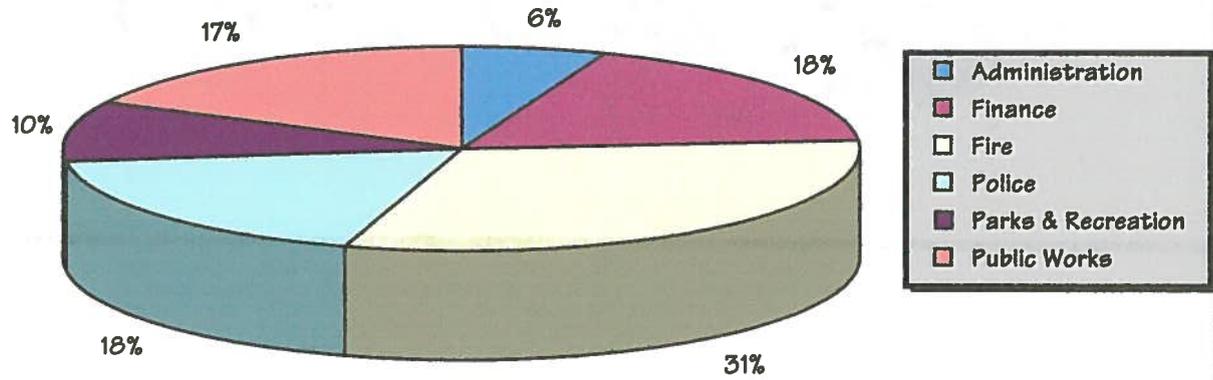
## Statement of Revenues and Expenditures

	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Revenues</b>				
Property taxes	\$ 3,605,950	\$ 4,153,000	\$ 4,130,000	\$ 4,467,150
Franchise taxes	828,512	835,000	862,850	875,000
Sales taxes	786,672	608,000	650,000	558,000
Licenses and Permits	492,778	413,170	445,530	502,500
Fees for service	372,955	352,100	352,100	482,000
Other charges and fees	160,828	113,310	170,000	199,250
Recreation fees	380,902	355,000	401,000	404,500
Fines and court costs	274,000	326,000	326,000	365,000
Investment earnings	346,193	280,000	280,000	300,000
Other revenues	352,037	154,600	90,600	225,500
Interfund transactions	631,000	631,000	631,000	631,000
<b>Total Revenues</b>	<b>8,231,827</b>	<b>8,221,180</b>	<b>8,239,080</b>	<b>9,009,900</b>
<b>Expenditures</b>				
Administration	596,942	543,680	563,920	548,850
Finance	1,830,321	2,104,370	2,064,230	1,632,090
Police	2,087,531	2,552,480	2,383,681	2,878,150
Fire	1,584,036	1,540,380	1,629,969	1,696,680
Public Works	1,548,034	1,496,570	1,490,418	1,612,230
Parks and Recreation	812,636	784,200	759,890	891,900
<b>Total Expenditures</b>	<b>8,459,500</b>	<b>9,021,680</b>	<b>8,892,108</b>	<b>9,259,900</b>
<b>Net Revenue (Expenditure)</b>	<b>(227,673)</b>	<b>(800,500)</b>	<b>(653,028)</b>	<b>(250,000)</b>
<b>Beginning Balance</b>	<b>4,221,200</b>	<b>3,993,527</b>	<b>3,993,527</b>	<b>3,340,499</b>
<b>Ending Balance</b>	<b>\$ 3,993,527</b>	<b>\$ 3,193,027</b>	<b>\$ 3,340,499</b>	<b>\$ 3,090,499</b>

### Distribution of Revenues by Source



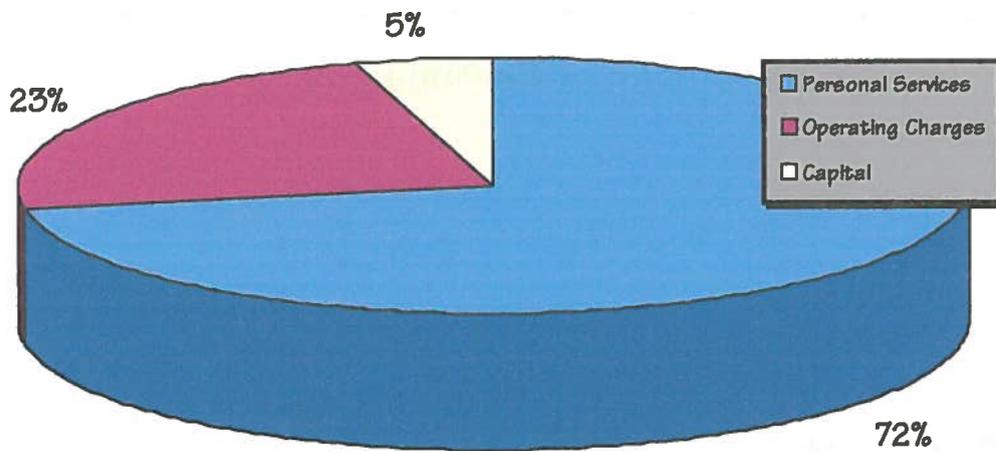
### Distribution of Revenues by Function



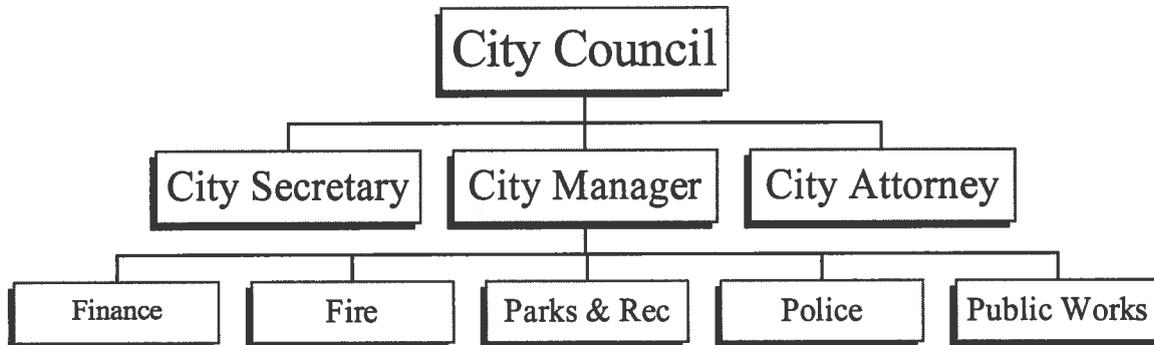
## 2002 Budget General Fund Expenditures by Major Cost Category

Personal Services	\$ 6,692,920
Operating Charges	\$ 2,132,290
Capital	\$ 434,690
Total	\$ <u>9,259,900</u>

*General Fund Expenditures by Category*



# Administration



## Department Mission —

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

# Activity Summary

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

### Accomplishments in 2001:

- Began pedestrian improvements in Town Center and Edloe Linear Greenway.
- Developed Sidewalk Implementation Policy.
- Instituted new salary system.
- Conducted performance review training for supervisory staff.
- Conducted a municipal election.
- Continued accelerated infrastructure replacement program.

ment program.

### Objectives for 2002:

- Conduct comprehensive citizen survey.
- Completed pedestrian improvements to Edloe Linear Greenway.
- Implement sidewalk replacement program.
- Enhance website.

### Major Budget Items:

- Legal fees and Consultants — \$75,000. Payments to City Attorney.
- *City Currents* publication and mailing costs — \$40,000.
- Community relations — \$10,000. Meetings, surveys and social's.
- Recruiting and hiring — \$20,000. Transferred to City-wide budget.

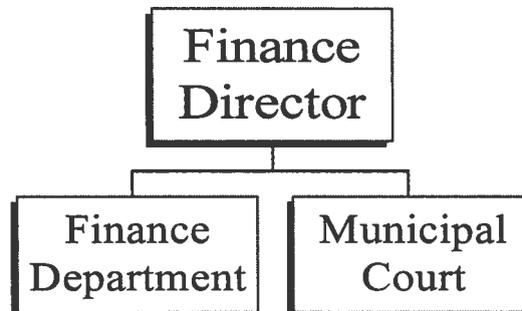
Account Description	Actual 1999	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
Personnel	\$ 251,267	\$ 351,345	\$ 332,680	\$ 365,620	\$ 373,200
Operating charges	208,131	241,169	206,000	193,300	173,650
Capital	8,550	4,427	5,000	5,000	2,000
<b>Total</b>	<b>\$ 467,948</b>	<b>\$ 596,941</b>	<b>\$ 543,680</b>	<b>\$ 563,920</b>	<b>\$ 548,850</b>

## Expenditure Detail

<i>Administration</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1999	2000	2001	2001	2002
Salaries and wages	\$ 182,382	\$ 235,338	\$ 241,630	\$ 259,670	\$ 274,030
Overtime	965	2,509	3,870	3,120	4,320
Longevity	687	2,066	2,050	2,330	2,290
Auto allowance	7,224	7,264	7,220	7,200	7,200
Part-time/temporary	-	-	-	1,000	-
Retirement contribution	23,954	31,451	32,660	35,480	35,260
Social security cont.	13,060	17,230	17,250	20,080	22,030
Health care benefits	13,993	13,321	13,270	14,900	15,940
Workers' compensation	541	836	730	840	630
Employee relations	8,461	39,887	11,000	18,000	10,000
Employee tuition	-	1,443	3,000	3,000	1,500
<b>Total - Personnel</b>	<b>251,267</b>	<b>351,345</b>	<b>332,680</b>	<b>365,620</b>	<b>373,200</b>
Communications costs	48,483	78,649	48,000	42,000	40,000
Printing and binding	1,930	487	-	1,000	1,000
Community relations	9,923	7,740	10,000	10,000	10,000
Legal	98,745	72,643	82,000	72,000	75,000
Consultants	9,452	25,861	-	5,000	5,000
Professional dues	5,820	6,010	4,450	4,800	5,000
Publications	2,334	1,630	7,700	5,000	5,000
Equipment maintenance	5,417	5,519	2,500	2,500	2,500
Election expense	5,549	5,554	7,000	3,000	-
Recruiting and hiring	-	20,175	20,000	20,000	-
Equipment lease/rental	560	5,270	4,500	10,000	10,000
Office supplies	11,755	1,859	8,200	8,000	8,500
Travel and training	8,163	9,772	11,650	10,000	11,650
<b>Total - Operating charges</b>	<b>208,131</b>	<b>241,169</b>	<b>206,000</b>	<b>193,300</b>	<b>173,650</b>
Data processing equipment	8,550	4,427	5,000	5,000	2,000
<b>Total - Capital</b>	<b>8,550</b>	<b>4,427</b>	<b>5,000</b>	<b>5,000</b>	<b>2,000</b>
<b>Total-Administration</b>	<b>\$ 467,948</b>	<b>\$ 596,941</b>	<b>\$ 543,680</b>	<b>\$ 563,920</b>	<b>\$ 548,850</b>

# Finance

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## Department Mission —

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

# Activity Summary

The City's Finance Department is charged with the responsibility to provide the general supervision to this Department's two divisions. The Finance Department provide a wide range of financial and administrative services to citizens and other City Departments including: utility and tax billing, purchasing, budgeting, cash management, payroll, accounts payable, and financial reporting. The Finance Department directs the administration of the City's Municipal Court. Finally, expenditures and transfers that cannot be allocated to other departments in a satisfactory way are included in this budget.

**Accomplishments in 2001:**

- Provided staff support for true bond sales.
- Implemented printing for utility bills.
- Conducted operations from temporary quarters for two months.

**Objectives for 2002:**

- Standardize billing format to reduce printing costs.
- Implement lock box processing for water bills.

**Budget Changes:**

- Human resources – Recruiting and hiring

(\$22,530), transferred from the City Manager's Budget.

- Payroll/personnel – Deleted one Accounting Specialist Position, savings (\$50,000).

**Major budget expenditures:**

- Harris County Central Appraisal District — \$72,000. Required payment for appraisal services.
- Audit fees — \$25,000. Significant increase expected due to required changes in reporting.
- Meter Reading Service — \$42,000. Cost of contracted meter reading services.
- Software support — \$40,000. Annual support for financial software.
- Data processing equipment — \$7,500. Purchase folder/sealer for high speed mail process.
- Computer network maintenance — \$50,000. Cost of maintaining the City's central data network.
- Electricity for streetlights — \$161,750.
- Insurance — \$116,800.

Account Description	Actual 1999	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Administration</b>					
Personnel	\$ 419,457	\$ 338,890	\$ 391,520	\$ 392,020	\$ 409,480
Operating charges	336,346	275,500	309,440	291,200	311,620
Capital	3,444	4,500	17,500	17,500	7,500
<b>Total</b>	<b>759,247</b>	<b>618,890</b>	<b>718,460</b>	<b>700,720</b>	<b>728,600</b>
<b>Municipal Court</b>					
Personnel	158,823	158,221	152,190	159,050	157,520
Operating charges	12,628	7,529	12,820	7,700	10,020
Capital	-	1,302	3,000	3,150	-
<b>Total</b>	<b>171,451</b>	<b>167,052</b>	<b>168,010</b>	<b>169,900</b>	<b>167,540</b>
<b>City-Wide Charges</b>					
<b>Total</b>	<b>634,854</b>	<b>1,024,209</b>	<b>1,217,900</b>	<b>1,193,610</b>	<b>735,950</b>
<b>Total - Department</b>	<b>\$ 1,565,552</b>	<b>\$ 1,810,151</b>	<b>\$ 2,104,370</b>	<b>\$ 2,064,230</b>	<b>\$ 1,632,090</b>

## Expenditure Detail

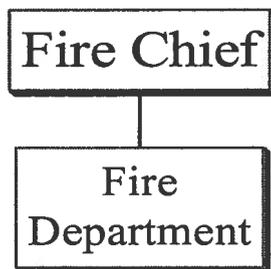
<i>Finance</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1999	2000	2001	2001	2002
Salaries and wages	\$ 295,022	\$ 227,970	\$ 272,730	\$ 262,000	\$ 291,610
Overtime	7,946	9,810	9,770	20,000	9,690
Longevity	3,719	2,580	2,830	2,830	1,500
Auto allowance	3,612	3,600	3,600	3,600	3,610
Part-time/temporary	9,766	8,420	-	-	-
Retirement contribution	37,862	31,370	37,740	37,740	38,400
Social security cont.	22,556	18,610	21,220	21,220	23,460
Health care benefits	34,501	31,810	40,260	40,260	36,060
Workers' compensation	641	720	870	870	650
Employee relations	3,653	1,000	1,000	3,500	3,000
Employee tuition	179	3,000	1,500	-	1,500
<b>Total - Personnel</b>	<b>419,457</b>	<b>338,890</b>	<b>391,520</b>	<b>392,020</b>	<b>409,480</b>
Communications costs	57,897	39,000	56,000	35,000	40,000
Consultants	17,965	-	-	-	-
Other contracted svcs	144,830	168,600	184,000	175,000	183,000
Professional dues	16,922	1,000	1,200	3,000	2,600
Publications	3,443	1,100	1,500	500	1,200
Equipment maintenance	48,239	30,000	30,000	35,000	40,000
Recruiting and hiring	10,572	-	-	-	-
Equipment lease/rental	3,551	4,500	6,000	7,200	9,600
Facilities	8,030	2,500	3,600	6,000	6,000
Office supplies	6,631	10,000	10,000	12,000	10,000
Operating supplies	13,585	14,000	12,500	12,500	12,500.000
Travel and training	4,681	4,800	4,640	5,000	6,720
<b>Total - Operating Charges</b>	<b>336,346</b>	<b>275,500</b>	<b>309,440</b>	<b>291,200</b>	<b>311,620</b>
Data processing hardware	3,444	4,500	17,500	17,500	7,500
	3,444	4,500	17,500	17,500	7,500
	<b>\$ 759,247</b>	<b>\$ 618,890</b>	<b>\$ 718,460</b>	<b>\$ 700,720</b>	<b>\$ 728,600</b>

## Expenditure Detail

<i>Court</i>	Actual	Actual	Budget	Revised	Adopted
<i>Account Description</i>	1999	2000	2001	2001	2002
<i>Salaries and wages</i>	\$ 123,406	\$ 116,808	\$ 107,110	\$ 116,000	\$ 112,340
<i>Overtime</i>	3,636	7,861	10,600	9,500	10,010
<i>Longevity</i>	2,229	2,364	2,350	1,550	660
<i>Retirement contribution</i>	9,933	10,493	11,250	10,100	9,680
<i>Social security cont.</i>	9,157	9,487	8,900	10,000	8,650
<i>Health care benefits</i>	10,215	10,898	11,700	11,600	14,670
<i>Workers' compensation</i>	247	310	280	300	240
<i>Employee tuition</i>	-	-	-	-	1,500
<b>Total - Personnel</b>	<b>158,823</b>	<b>158,221</b>	<b>152,190</b>	<b>159,050</b>	<b>157,750</b>
<i>Communication costs</i>	2,587	2,665	3,700	2,000	2,700
<i>Other contracts svcs</i>	282	90	900	500	500
<i>Professional dues</i>	605	175	400	200	600
<i>Publications</i>	1,109	-	1,000	1,100	1,000
<i>Equipment maintenance</i>	5,467	1,776	1,500	1,500	1,500
<i>Office supplies</i>	954	1,250	2,200	1,200	2,200
<i>Travel and training</i>	1,624	1,573	3,120	1,200	1,520
<b>Total - Operating Charges</b>	<b>12,628</b>	<b>7,529</b>	<b>12,820</b>	<b>7,700</b>	<b>10,020</b>
<i>Data processing equipment</i>	-	1,302	3,000	3,150	-
<b>Total - Capital</b>	<b>-</b>	<b>1,302</b>	<b>3,000</b>	<b>3,150</b>	<b>-</b>
	<b>\$ 171,451</b>	<b>\$ 167,052</b>	<b>\$ 168,010</b>	<b>\$ 169,900</b>	<b>\$ 167,770</b>

## Expenditure Detail

<i>City-Wide Charges</i>	Actual	Actual	Budget	Revised	Adopted
<i>Account Description</i>	1999	2000	2001	2001	2002
<b>Consultants</b>	\$ 83,713	\$ -	\$ -	\$ -	\$ -
<b>Compensation due to</b>					
<i>separating employees</i>	-	46,227	36,000	46,000	46,000
<b>Employee relations</b>	290	292	6,000	600	-
<b>Human resources</b>					
<i>Recruiting and hiring</i>	-	-	-	-	20,000
<i>Employee Safety</i>	-	-	-	-	2,900
<i>Employee assistance</i>	-	-	3,600	-	3,500
<b>Employee assistance</b>	-	-	-	-	-
<b>Insurance</b>					
<i>General liability ins</i>	23,598	18,577	22,000	19,000	20,000
<i>Auto liability</i>	37,346	21,276	31,000	38,000	38,000
<i>Auto physical damage</i>	14,828	20,730	14,500	15,120	16,600
<i>Errors and omissions</i>	22,478	18,805	22,000	13,000	14,300
<i>Real and personal prop.</i>	776	776	900	900	1,000
<i>Boiler and machinery</i>	2,312	-	5,000	-	-
<i>Crime &amp; fidelity bond</i>	1,627	1,480	1,800	1,500	1,500
<i>Property</i>	20,596	21,421	22,800	23,110	25,400
<i>Other</i>	(22,411)	(7,498)	5,000	(7,500)	-
<b>Utilities</b>					
<i>Electricity</i>	134,518	175,551	175,000	154,620	161,750
<i>Telephone</i>	-	-	37,300	54,260	50,000
<b>City Manager's contingency</b>	15,183	38,949	35,000	35,000	35,000
<b>Computer network maint.</b>	-	17,623	-	-	50,000
<b>Transfers to other funds</b>					
<i>Capital Projects</i>	200,000	650,000	-	800,000	250,000
<i>Solid Waste</i>	100,000	-	800,000	-	-
	<b>\$ 634,854</b>	<b>\$1,024,209</b>	<b>\$1,217,900</b>	<b>\$1,193,610</b>	<b>\$ 735,950</b>



## **Department Mission —**

*To protect lives and health of the citizens of West University Place and their property from fire, man-made or natural disasters, and contagious diseases.*

# Activity Summary

The Fire Department is responsible for protecting lives and property from fire and natural disasters. The City's Fire Department provides fire suppression, emergency medical services with advanced life support capability practiced by trained paramedics, fire inspections, and health services.

### Accomplishments in 2001:

- Developed Health and Fitness Program for Firefighters.
- Developed and implemented interlocal agreement with Harris County for food establishment inspections.
- Trained one firefighter as paramedic.
- Updated policies and procedures to comply with new state law regarding firefighter safety.

### Objectives for 2002:

- Conduct ISO inspection to improve class rating.
- Purchase emergency response vehicle for Fire Chief.

### Budget Changes:

- Increased equipment replacement contribution to fund a new fire engine in 2008 — \$25,000.

### Major Budget Items:

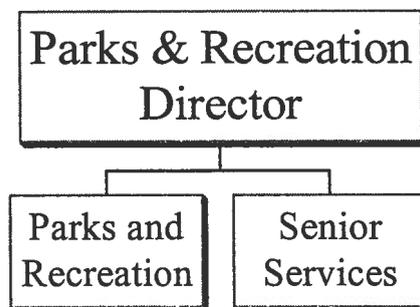
- Communication expense — \$24,600. Wireless communications.
- Operating supplies — \$39,500. Fire fighting supplies, bunker clothing and uniforms.
- Other contracted services — \$28,400. Mosquito spraying contract and Medical Director.

Account Description	Actual 1999	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
Personnel	\$ 1,199,364	\$ 1,373,146	\$ 1,387,690	\$ 1,474,290	\$ 1,505,080
Operating charges	128,622	171,364	137,690	141,555	180,830
Capital	10,607	39,526	15,000	14,124	11,900
<b>Total</b>	<b>\$ 1,338,593</b>	<b>\$ 1,584,036</b>	<b>\$ 1,540,380</b>	<b>\$ 1,629,969</b>	<b>\$ 1,697,810</b>

## Expenditure Detail

<i>Fire</i> Account Description	Actual 1999	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
Salaries and wages	\$ 869,927	\$ 960,253	\$ 951,390	\$ 1,026,760	\$ 1,055,010
Overtime	15,781	64,486	60,160	65,140	50,000
Longevity	19,294	19,815	20,280	19,480	18,780
Auto allowance	3,612	3,962	3,600	3,600	3,600
Part-time/temporary	9,556	2,963	25,000	9,000	-
Retirement contribution	118,854	138,435	139,280	152,770	148,800
Social security cont.	69,426	79,958	77,920	85,460	89,450
Health care benefits	81,130	84,059	87,940	93,760	111,800
Workers' compensation	11,218	17,127	15,120	15,820	21,140
Employee relations	-	605	2,000	1,000	2,000
Employee tuition	566	1,484	5,000	1,500	4,500
<b>Total - Personnel</b>	<b>1,199,364</b>	<b>1,373,146</b>	<b>1,387,690</b>	<b>1,474,290</b>	<b>1,505,080</b>
Communication costs	44,812	54,719	22,930	22,000	24,600
Community relations	1,474	4,182	6,000	3,650	3,650
Other contracted svcs	11,629	12,640	14,800	13,800	28,400
Professional dues	850	1,310	1,130	1,000	1,770
Publications	541	643	-	75	450
Equipment replacement	15	18,417	17,000	17,000	28,580
Equipment maintenance	6,074	10,617	10,000	9,000	12,000
Vehicle maintenance	11,092	2,123	10,000	20,000	15,000
Recruiting & hiring	-	1,909	-	-	-
Office supplies	3,409	2,545	3,500	2,500	3,500
Operating supplies	28,306	38,074	30,000	30,000	39,550
Fuel	3,527	3,906	3,000	3,200	4,000
Travel and training	16,893	20,280	19,330	19,330	19,330
<b>Total - Operating Charges</b>	<b>128,622</b>	<b>171,364</b>	<b>137,690</b>	<b>141,555</b>	<b>180,830</b>
Data processing equipment	-	1,518	-	-	3,500
Other equipment	10,607	38,008	15,000	14,124	8,400
<b>Total - Capital</b>	<b>10,607</b>	<b>39,526</b>	<b>15,000</b>	<b>14,124</b>	<b>11,900</b>
<b>Total - Fire Department</b>	<b>\$1,338,593</b>	<b>\$1,584,036</b>	<b>\$1,540,380</b>	<b>\$1,629,969</b>	<b>\$1,697,810</b>

# Parks and Recreation



## **Department Mission —**

*To provide the City residents of every age recreation, health, fitness, and athletic programs.*

# Activity Summary

The Parks and Recreation Department oversees recreation programs, senior services, special events, grounds and right-of-way maintenance, as well as the development and maintenance of parks.

**Accomplishments in 2001:**

- Completed Park Master Plan.
- Hosted summer concert series.
- Organized Home Place Celebration.

**Objectives for 2002:**

- Complete renovation of Colonial Park.
- Complete usage study for YMCA property.
- Facilitate move to YMCA property.

**Budget Changes:**

- Budget includes three months activity at the YMCA — \$10,500.

**Major Budget Items:**

- Grounds and right of way maintenance — \$75,000. Mowing and maintaining City owned property.
- Utilities — \$80,630. Pays for lighting at baseball fields and the Community Center.
- Contract sports program — \$27,000. Payment to Tri-Sports for youth sports program.
- Swimming pool maintenance — \$19,000.

Account Description	Actual 1999	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b><i>Parks &amp; Recreation</i></b>					
Personnel	\$ 342,894	\$ 367,983	\$ 358,590	\$ 373,840	\$ 441,800
Operating charges	316,504	288,288	245,570	240,080	270,330
Capital	7,196	10,490	23,700	-	6,250
<b>Total</b>	<b>666,594</b>	<b>666,761</b>	<b>627,860</b>	<b>613,920</b>	<b>718,380</b>
<b><i>Senior Services</i></b>					
Personnel	116,820	119,018	123,490	120,770	137,670
Operating charges	19,736	26,857	24,850	25,200	33,400
Capital	3,387	-	8,000	-	2,540
<b>Total</b>	<b>139,943</b>	<b>145,875</b>	<b>156,340</b>	<b>145,970</b>	<b>173,610</b>
<b>Total - Parks &amp; Rec</b>	<b>\$ 806,537</b>	<b>\$ 812,636</b>	<b>\$ 784,200</b>	<b>\$ 759,890</b>	<b>\$ 891,990</b>

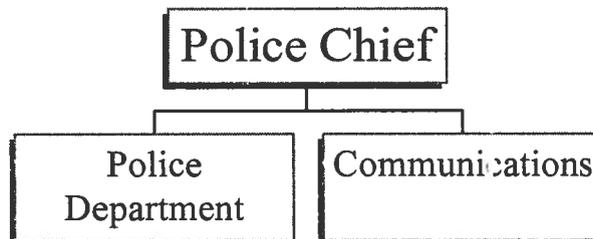
# Expenditure Detail

<i>Parks and Recreation</i>	Actual	Actual	Budget	Revised	Adopted
<i>Account Description</i>	1999	2000	2001	2001	2002
Salary and wages	\$ 149,663	\$ 227,234	\$ 124,680	\$ 240,020	\$ 293,620
Overtime	756	1,028	1,000	3,560	1,500
Longevity	966	922	840	1,060	1,020
Automobile Allowance	4,833	3,911	3,600	3,750	3,610
Part-time/temporary	141,065	86,488	190,000	69,800	79,420
Retirement contribution	16,215	16,599	17,960	17,960	20,640
Social security cont.	18,447	19,597	10,180	24,250	19,600
Health care benefits	7,342	6,351	6,690	5,210	14,300
Workers' compensation	3,607	5,498	2,140	5,630	6,090
Employee relations	-	64	-	150	-
Employee tuition	-	292	1,500	2,450	2,000
<b>Total - Personnel</b>	<b>342,894</b>	<b>367,983</b>	<b>358,590</b>	<b>373,840</b>	<b>441,800</b>
Communication costs	21,162	24,011	1,500	6,230	17,000
Community relations	55,929	32,848	10,000	-	-
Tri - sports	27,000	-	27,000	27,000	27,000
Professional dues	-	45	-	50	500
Equipment replacement	12,500	13,542	12,500	12,500	12,500
Equipment maintenance	3,277	8,926	2,000	5,000	5,250
Building and grounds	66,601	74,474	70,000	70,000	75,000
Swimming pool maint.	24,670	18,567	19,000	12,000	19,190
Recruiting and hiring	-	230	-	-	-
Equipment lease/rental	744	4,939	3,000	3,000	3,500
Office supplies	4,665	3,017	3,500	3,500	3,500
Operating supplies	14,638	11,042	15,000	15,000	14,000
Treatment chemicals	6,793	9,062	7,000	7,800	9,250
Travel and training	3,611	2,280	3,070	3,000	3,010
Electricity	74,914	85,307	72,000	75,000	80,630
<b>Total - Operating Charges</b>	<b>316,504</b>	<b>288,288</b>	<b>245,570</b>	<b>240,080</b>	<b>270,330</b>
Furniture and equipment	7,196	7,567	-	-	6,250
Data processing equip.	-	2,923	3,100	-	-
Other equipment	-	-	20,600	-	-
<b>Total - Capital</b>	<b>7,196</b>	<b>10,490</b>	<b>23,700</b>	<b>-</b>	<b>6,250</b>
	<b>\$ 666,594</b>	<b>\$ 666,761</b>	<b>\$ 627,860</b>	<b>\$ 613,920</b>	<b>\$ 718,380</b>

## Expenditure Detail

<i>Senior Services</i>	Actual	Actual	Budget	Revised	Adopted
<i>Account Description</i>	1999	2000	2001	2001	2002
Salary and wages	\$ 79,198	\$ 84,019	\$ 84,820	\$ 85,160	\$ 95,380
Overtime	952	124	2,170	1,000	2,350
Longevity	1,448	1,123	1,020	1,270	1,200
Part-time/temporary	4,460	2,800	3,500	-	-
Retirement contribution	10,537	10,920	11,840	11,540	12,760
Social security cont.	6,125	6,302	5,660	6,380	5,870
Health care benefits	13,260	12,714	13,480	14,410	18,800
Workers' compensation	840	1,016	1,000	1,010	1,210
<b>Total - Personnel</b>	<b>116,820</b>	<b>119,018</b>	<b>123,490</b>	<b>120,770</b>	<b>137,570</b>
Communication costs	3,067	4,565	3,000	3,000	5,000
Community relations	6,344	10,122	8,000	8,000	10,500
Boards and committees	-	1,699	2,900	1,500	3,000
Professional dues	160	221	300	200	300
Publications	-	4,225	-	-	-
Equipment replacement	3,900	1,754	3,900	3,900	7,600
Equipment maintenance	2,611	282	1,200	1,000	1,000
Vehicle maintenance	626	204	1,200	3,500	1,000
Equipment lease/rental	744	692	1,000	1,000	1,000
Office supplies	285	1,734	800	800	800
Operating supplies	840	1,359	1,300	1,300	1,400
Fuel	1,100	-	1,000	1,000	1,500
Travel and training	59	-	250	-	300
<b>Total - Operating Charges</b>	<b>19,736</b>	<b>26,857</b>	<b>24,850</b>	<b>25,200</b>	<b>33,400</b>
Furniture & equipment	-	-	7,000	-	2,540
Data processing equip.	3,387	-	1,000	-	-
<b>Total - Capital</b>	<b>3,387</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>2,540</b>
<b>Total - Department</b>	<b>\$ 139,943</b>	<b>\$ 145,875</b>	<b>\$ 156,340</b>	<b>\$ 145,970</b>	<b>\$ 173,510</b>

# Police



## **Department Mission —**

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

# Activity Summary

The Police Department is responsible for preserving the peace and basic law enforcement in the City. The Department also has assumed responsibility for the operations of the new central alarm monitoring system, Direct Link.

**Accomplishments in 2001:**

- Implementation of Chaplain Program.
- Completed the remodeling of Communications Center and bringing dispatcher staffing level to 100%.
- Brought Department into full compliance with state "racial profiling law".
- Developed a database to accurately track and document all uniform item purchases and issuances.
- Continued to develop Neighborhood Watch program to 66 block captains accounting for 93 blocks throughout the City.
- Re-introduced the D.A.R.E program and completed a fund raising drive which resulted in the department's first ever custom D.A.R.E. car.
- Completed reorganization of the Patrol Division.
- Retained the services of a new alarm techni-

cian/consultant.

**Objectives for 2002:**

- Complete accreditation work necessary to schedule mock assessment to regain national accreditation.
- Implement court arraignment system in order to reduce overtime expenditures associated with Municipal Court appearances.
- Fill existing vacancies in the Patrol Division, reducing overtime expenditures and improving delivery of policy services.
- Implementation of new alarm ordinance and related procedures to significantly reduce the number of false alarms.
- Implementation of new award program within the department to recognize exemplary service by employees.

**Major Budget Items:**

- Equipment maintenance — \$56,500. Maintenance contract for public safety dispatch software, and computer hardware maintenance.
- *Direct Link* consultant — \$55,000.
- Equipment replacement — \$63,200. Transferred to Equipment Replacement Fund.

Account Description	Actual 1999	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Police</b>					
Personnel	\$ 1,166,693	\$ 1,369,489	\$ 1,721,000	\$ 1,700,220	\$ 1,949,420
Operating charges	227,939	342,455	313,280	266,951	288,150
Capital	18,850	34,662	51,480	48,480	63,000
<b>Total</b>	<b>1,413,482</b>	<b>1,746,606</b>	<b>2,085,760</b>	<b>2,015,651</b>	<b>2,300,570</b>
<b>Communications</b>					
Personnel	244,359	280,744	384,250	296,230	495,110
Operating charges	49,554	60,180	82,470	71,800	82,470
Capital	-	-	-	-	-
<b>Total</b>	<b>293,913</b>	<b>340,924</b>	<b>466,720</b>	<b>368,030</b>	<b>577,580</b>
<b>Total - Department</b>	<b>\$ 1,707,395</b>	<b>\$ 2,087,530</b>	<b>\$ 2,552,480</b>	<b>\$ 2,383,681</b>	<b>\$ 2,878,150</b>

## Expenditure Detail

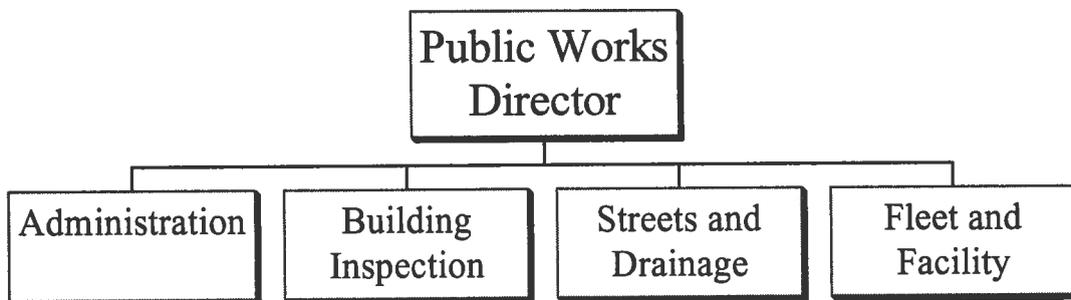
<i>Police</i> Account Description	Actual 1999	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
Salaries and wages	\$ 809,624	\$ 918,193	\$ 1,166,520	\$1,154,720	\$1,334,270
Overtime	49,792	93,232	107,550	103,600	97,740
Longevity	8,919	8,869	8,850	10,720	10,230
Auto allowance	3,312	3,632	3,600	3,600	3,610
Part-time/temporary	1,739	1,313	-	-	-
Retirement contribution	115,290	133,590	173,050	171,220	186,810
Social security cont.	66,540	76,294	96,190	93,760	102,490
Health care benefits	89,280	100,679	124,300	124,380	165,510
Workers' compensation	20,152	32,813	35,940	35,220	43,760
Employee relations	2,045	355	2,000	1,500	2,000
Employee tuition	-	519	3,000	1,500	3,000
<b>Total - Personnel</b>	<b>1,166,693</b>	<b>1,369,489</b>	<b>1,721,000</b>	<b>1,700,220</b>	<b>1,949,420</b>
Communication costs	8,262	17,024	10,000	22,140	10,000
Community relations	1,610	3,437	7,750	4,000	4,000
Consultants	-	-	-	-	9,450
Professional dues	7,750	1,144	2,000	1,000	2,000
Publications	1,543	803	1,830	760	1,000
Law enforcement liability	13,662	13,880	15,000	13,330	13,500
Equipment replacement	94,695	127,958	95,300	95,221	63,200
Equipment maintenance	26,566	74,428	45,000	27,500	56,500
Vehicle maintenance	16,348	10,683	21,400	10,000	25,000
Recruiting and hiring	213	10,424	-	5,000	2,500
Apprehension and jailing	1,881	2,617	3,000	2,500	3,000
Equipment lease/rental	4,138	11,918	10,500	8,000	10,500
Facilities	5,895	9,515	16,500	12,000	16,500
Office supplies	6,988	3,616	10,000	6,000	7,000
Operating supplies	19,382	18,800	20,000	20,000	22,500
Fuel	9,332	21,960	25,000	23,000	25,000
Travel and training	9,674	14,248	30,000	16,500	16,500
<b>Total - Operating Charges</b>	<b>227,939</b>	<b>342,455</b>	<b>313,280</b>	<b>266,951</b>	<b>288,150</b>
Other Equipment	16,005	32,077	45,480	45,480	13,500
Data processing equipment	2,845	2,585	6,000	3,000	49,500
<b>Total - Capital</b>	<b>18,850</b>	<b>34,662</b>	<b>51,480</b>	<b>48,480</b>	<b>63,000</b>
<b>Total - Police Department</b>	<b>\$1,413,482</b>	<b>\$1,746,606</b>	<b>\$ 2,085,760</b>	<b>\$2,015,651</b>	<b>\$2,300,570</b>

## Expenditure Detail

<i>Communications</i> Account Description	Actual 1999	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Salaries and wages</b>	\$ 169,690	\$ 195,399	\$ 280,680	\$ 214,440	\$ 363,230
Overtime	8,539	16,788	11,600	17,410	17,420
Longevity	1,191	1,282	1,140	1,250	1,200
Part-time/temporary	5,816	4,480	-	-	-
Retirement contribution	23,008	27,305	34,710	27,210	48,150
Social security cont.	13,605	16,137	20,370	17,800	2,340
Health care benefits	21,351	18,459	35,240	17,700	61,980
Workers' compensation	1,159	894	510	420	790
<b>Total - Personnel</b>	<b>244,359</b>	<b>280,744</b>	<b>384,250</b>	<b>296,230</b>	<b>495,110</b>
Communications costs	16,645	981	7,620	3,000	7,620
Other contract services	28,755	49,823	55,000	55,000	55,000
Equipment replacement	2,758	6,671	10,000	10,000	10,000
Office supplies	864	1,594	7,250	1,200	7,250
Travel and training	532	1,111	2,600	2,600	2,600
<b>Total - Operating Charges</b>	<b>49,554</b>	<b>60,180</b>	<b>82,470</b>	<b>71,800</b>	<b>82,470</b>
Other Capital Outlay	-	-	-	-	-
	-	-	-	-	-
	<b>\$ 293,913</b>	<b>\$ 340,924</b>	<b>\$ 466,720</b>	<b>\$ 368,030</b>	<b>\$ 577,580</b>

# Public Works

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## Department Mission —

*The Department's mission is to provide the following services: (1) maintain the City's streets at a level consistent with a modern urban area; (2) maintain the City's drainage system to insure that storm water is removed at the peak levels for which the system was designed; (3) insure the City's fleet of motor vehicles are maintained at highest standards of safety and efficiency; (4) insure that the City's buildings are maintained to be an attractive and comfortable environment to conduct the City's business; and (5) enforce the City's building, plumbing, and electrical codes to insure the construction and maintenance of safe residential and commercial structures.*

# Activity Summary

The Public Works Department is responsible for the City's civil engineering, utility, and internal maintenance services. This diverse department encompasses street and drainage maintenance, enforcing building codes, solid waste collection, and maintaining the City's buildings and vehicles.

**Accomplishments in 2001:**

- Adopted new 2000 International Building Codes.
- Amended fee schedule.
- Eliminated ten ponding sites in the City.
- Initiated Storm Water education program at West University Elementary School.
- Evaluated need for GIS/Mapping project.

**Objectives for 2002:**

- Acquire Code Enforcement/Animal Control Officer.
- Complete ADA transition plan for all facilities.
- Achieve compliance with Senate Bill 5. Obtain 5% reduction in power usage by Decem-

ber 31, 2002.

- Complete Geographic Information System (GIS) needs assessment, feasibility study, and implementation plan.
- Complete at least 50% of historic property field records scanning.
- Develop Phase II Storm Water Management Plan.

**Budget Changes:**

- Added a code enforcement officer position to Building Services Division — \$50,000.
- Deleted a maintenance worker position from Streets and Drainage — \$50,000.

**Major Budget Items:**

- Building maintenance — \$75,000.
- Maintenance of streets and drainage systems — \$30,000.
- Custodial contract for city facilities — \$70,000.
- Street sign maintenance — \$30,000.

Account Description	Actual 1999	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Administration</b>					
Personnel	\$ 234,519	\$ 235,438	\$ 193,570	\$ 188,880	\$ 183,780
Operating charges	121,772	72,962	50,820	53,110	46,220
Capital	2,794	1,403	6,900	6,900	3,000
<b>Total</b>	<b>359,085</b>	<b>309,802</b>	<b>251,290</b>	<b>248,890</b>	<b>233,000</b>
<b>Building</b>					
Personnel	269,616	342,210	416,860	428,260	534,330
Operating charges	103,920	70,944	50,910	51,750	64,780
Capital	1,050	3,277	2,500	3,800	3,500
<b>Total</b>	<b>374,586</b>	<b>416,431</b>	<b>470,270</b>	<b>483,810</b>	<b>602,610</b>
<b>Streets &amp; Drainage</b>					
Personnel	378,095	453,917	377,900	385,100	376,340
Operating charges	156,107	157,678	154,400	127,540	140,790
Capital	-	2,911	7,000	5,253	-
<b>Total</b>	<b>534,202</b>	<b>614,507</b>	<b>539,300</b>	<b>517,893</b>	<b>517,130</b>
<b>Fleet &amp; Facility</b>					
Personnel	63,414	65,888	72,110	75,260	82,990
Operating charges	139,709	129,895	134,800	158,900	176,500
Capital	10,074	11,512	6,500	5,665	-
<b>Total</b>	<b>213,197</b>	<b>207,295</b>	<b>213,410</b>	<b>239,825</b>	<b>259,490</b>
<b>Total - Public Works</b>	<b>\$1,481,070</b>	<b>\$1,548,034</b>	<b>\$1,474,270</b>	<b>\$1,490,418</b>	<b>\$1,612,230</b>

## Expenditure Detail

<i>P.W.-Administration</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1999	2000	2001	2001	2002
Salaries and wages	\$ 176,203	\$ 168,599	\$ 138,870	\$ 127,930	\$ 128,190
Overtime	983	4,865	810	2,780	3,340
Longevity	1,503	1,779	1,750	2,900	480
Automobile allowance	3,612	3,632	3,600	3,600	3,610
Part-time/temporary	3,777	5,500	2,400	9,100	800
Retirement contributions	19,934	21,770	19,510	18,350	17,500
Social security cont.	13,840	13,526	10,630	9,940	9,570
Health care benefits	13,766	12,594	10,550	11,110	14,790
Workers' compensation	447	1,181	450	470	500
Employee relations	335	795	2,000	1,200	2,000
Employee tuition	119	1,196	3,000	1,500	3,000
<b>Total - Personnel</b>	<b>234,519</b>	<b>235,438</b>	<b>193,570</b>	<b>188,880</b>	<b>183,780</b>
Communication costs	15,230	2,655	800	1,840	1,840
Community relations	398	185	400	400	410
Consultants	17,169	11,874	15,000	15,000	20,000
Other contracted services	69,021	36,895	15,000	15,000	-
Professional dues	831	864	1,075	1,000	1,000
Publications	518	255	375	300	480
Equipment replacement	2,600	3,017	2,600	2,600	-
Equipment maintenance	4,805	2,126	1,600	3,000	3,650
Equipment/lease rental	2,244	6,646	7,200	7,200	8,640
Office supplies	4,412	2,923	3,500	3,500	4,500
Operating supplies	1,100	1,402	1,000	1,000	1,100
Fuel	77	-	-	-	-
Travel and training	215	37	2,270	-	-
Electricity	3,152	4,083	-	2,270	4,600
<b>Total - Operating Charges</b>	<b>121,772</b>	<b>72,962</b>	<b>50,820</b>	<b>53,110</b>	<b>46,220</b>
Data processing equipment	-	-	2,900	2,900	3,000
Other equipment	2,794	1,403	4,000	4,000	-
<b>Total - Capital</b>	<b>2,794</b>	<b>1,403</b>	<b>6,900</b>	<b>6,900</b>	<b>3,000</b>
<b>Total - P.W. Administration</b>	<b>\$ 359,085</b>	<b>\$ 309,802</b>	<b>\$ 251,290</b>	<b>\$ 248,890</b>	<b>\$ 233,000</b>

## Expenditure Detail

<i>P.W.-Development Svcs.</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1999	2000	2001	2001	2002
Salary and wages	\$ 187,990	\$ 226,211	\$ 290,360	\$ 313,670	\$ 388,520
Overtime	7,231	20,912	12,000	12,000	17,130
Longevity	964	1,199	1,260	1,260	1,500
Part-time/temporary	14,425	17,741	12,000	1,070	-
Retirement contribution	24,830	32,538	40,220	43,970	52,580
Social security cont.	15,466	18,676	22,490	24,090	31,180
Health care benefits	17,742	23,264	36,880	28,970	38,630
Workers' compensation	968	1,604	1,650	1,730	2,290
Employee relations	-	66	-	1,500	1,500
Employee tuition	-	-	-	-	1,000
<b>Total - Personnel</b>	<b>269,616</b>	<b>342,210</b>	<b>416,860</b>	<b>428,260</b>	<b>534,330</b>
Communications costs	1,840	6,467	2,500	2,500	2,500
Community relations	1,083	1,100	4,000	3,000	4,000
Other contracted services	66,560	19,023	15,000	10,000	12,500
Professional dues	310	1,072	1,280	1,000	1,500
Publications	630	606	700	850	1,000
Equipment replacement	15,200	16,467	-	-	10,350
Equipment maintenance	6,949	7,009	4,000	15,000	8,000
Vehicle maintenance	2,113	1,850	1,500	1,100	2,500
Office supplies	1,312	1,804	3,500	2,000	3,500
Operating supplies	5,645	10,577	6,900	5,800	6,900
Fuel	1,350	1,509	2,500	1,500	3,000
Travel and training	928	3,460	9,030	9,000	9,030
<b>Total - Operating Charges</b>	<b>103,920</b>	<b>70,944</b>	<b>50,910</b>	<b>51,750</b>	<b>64,780</b>
Data processing equip.	1,050	3,277	2,500	3,800	2,500
Other equipment	-	-	-	-	1,000
<b>Total - Capital</b>	<b>1,050</b>	<b>3,277</b>	<b>2,500</b>	<b>3,800</b>	<b>3,500</b>
<b>Total - Department</b>	<b>\$ 374,586</b>	<b>\$ 416,431</b>	<b>\$ 470,270</b>	<b>\$ 483,810</b>	<b>\$ 602,610</b>

## Expenditure Detail

<i>P.W.-Streets</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1999	2000	2001	2001	2002
Salary and wages	\$ 250,205	\$ 273,592	\$ 240,210	\$ 224,980	\$ 229,110
Overtime	8,941	34,674	13,440	30,650	14,660
Longevity	6,668	6,422	5,170	5,810	4,090
Part-time/temporary	-	343	-	-	-
Retirement contribution	34,856	41,308	34,380	38,320	32,020
Social security cont.	20,221	23,836	19,050	20,350	18,990
Health care benefits	40,652	48,570	45,870	47,900	58,080
Workers' compensation	16,510	25,030	18,480	17,090	16,390
Employee relations	42	142	300	-	500
Employee tuition	-	-	1,000	-	2,500
<b>Total - Personnel</b>	<b>378,095</b>	<b>453,917</b>	<b>377,900</b>	<b>385,100</b>	<b>376,340</b>
Communication costs	1,655	1,825	700	2,000	2,000
Publication	112	34	100	100	100
Equipment replacement	35,200	38,133	35,200	35,200	21,440
Equipment maintenance	7,495	5,800	6,500	2,500	6,700
Vehicle maintenance	13,353	7,558	8,000	6,890	10,000
Street & drainage maint.	56,490	61,819	30,000	15,000	30,000
Street sign maint	-	45	30,000	35,000	30,000
Office supplies	202	69	-	100	-
Operating supplies	8,576	11,553	8,500	10,500	9,800
Fuel	7,924	7,054	7,500	4,750	9,500
Construction materials	11,659	12,772	13,000	3,000	10,000
Travel and training	1,334	424	4,900	4,000	2,000
Electricity	12,107	10,593	10,000	8,500	9,250
<b>Total - Operating Charges</b>	<b>156,107</b>	<b>157,678</b>	<b>154,400</b>	<b>127,540</b>	<b>140,790</b>
Other equipment	-	2,911	7,000	5,253	-
<b>Total - Capital</b>	<b>-</b>	<b>2,911</b>	<b>7,000</b>	<b>5,253</b>	<b>-</b>
<b>Total - Department</b>	<b>\$ 534,202</b>	<b>\$ 614,507</b>	<b>\$ 539,300</b>	<b>\$ 517,893</b>	<b>\$ 517,130</b>

## Expenditure Detail

<i>P.W.-Fleet</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1999	2000	2001	2001	2002
Salary and wages	\$ 43,907	\$ 45,437	\$ 51,860	\$ 52,460	\$ 55,640
Overtime	2,446	4,236	2,500	4,070	5,890
Longevity	642	427	420	560	540
Retirement contribution	6,208	6,568	7,310	7,400	8,020
Social security cont.	3,549	3,773	4,060	4,120	4,760
Health care benefits	5,520	3,809	4,410	5,120	5,220
Workers' compensation	1,142	1,638	1,550	1,530	1,920
Employee relations	-	-	-	-	1,000
<b>Total - Personnel</b>	<b>63,414</b>	<b>65,888</b>	<b>72,110</b>	<b>75,260</b>	<b>82,990</b>
Communication costs	878	1,336	700	550	1,200
Other contracted services	45,914	44,735	55,000	37,290	60,000
Equipment replacement	-	-	1,500	-	5,080
Equipment maintenance	6,008	1,453	2,000	5,170	16,800
Vehicle maintenance	854	2,674	63,100	2,000	3,000
Building and grounds	69,835	59,794	-	103,100	75,000
Office supplies	-	-	-	-	-
Operating supplies	14,793	17,289	10,000	8,790	12,920
Fuel	1,412	2,446	2,000	2,000	1,500
Travel and training	15	143	500	-	1,000
Other utilities	-	25	-	-	-
<b>Total - Other Charges</b>	<b>139,709</b>	<b>129,895</b>	<b>134,800</b>	<b>158,900</b>	<b>176,500</b>
Other equipment	10,074	11,512	6,500	5,665	-
<b>Total - Capital</b>	<b>10,074</b>	<b>11,512</b>	<b>6,500</b>	<b>5,665</b>	<b>-</b>
<b>Total - Department</b>	<b>\$ 213,197</b>	<b>\$ 207,295</b>	<b>\$ 213,410</b>	<b>\$ 239,825</b>	<b>\$ 259,490</b>



# **Debt Services Fund**

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# Summary

## Fund Description —

The Debt Service Fund is established by ordinances authorizing the issuance of general obligation bonds. These same ordinances call for an ad valorem (property) tax to be levied in sufficient amount to produce the funds needed to satisfy the City's annual debt service requirements for its general obligation Bonds.

## Fund Activity —

The City of West University Place uses debt financing to fund large capital investments. Streets, drainage, water and waste water systems are all constructed with borrowed funds. The Debt Service Fund does not finance all of the City's bonded debt service. The Water and Sewer Fund also provides funds to repay debt.

In 2002 the Debt Service Fund will finance \$5,263,356 of debt service, a 17.1% increase over the amount funded in 2001.

To fund this increase, an ad valorem tax rate of \$0.225 per \$100 will be required in 2002. The tax rate increased only one cent over the 2001 tax rate because a 15% increase in assessed values provided the additional revenue.

The City Charter limits City's bonded debt to 5%

of the assessed value. Since the projected assessed value for the City in 2001 is \$2.3 billion, the current debt limit under this provision is \$115,000,000. As of January 1, 2002 the City will owe a total of \$76,960,000 to bondholders of all outstanding tax supported bonds. Of this total amount, the amount to be financed by the Debt Service Fund using property taxes will be \$60,095,000.

Steady growth in assessed values, the political stability of the community, and the underlying strength in the Houston Area economy should keep the City's credit ratings high.

## Future Activity —

In order to complete the Infrastructure Replacement Program, the City will issue \$6 million of General Obligation Bonds in 2002. This will leave \$6.55 million in authorized, but un-issued General Obligation Bonds approved by the voters in 1995. In order to absorb the debt service on these future bonds and those currently outstanding, the City will need to raise the tax rate about one cent, provided the growth in assessed values continues. This would give rise to a property tax rate of around \$0.43, over ten cents below the projections supplied to the voters when the infrastructure replacement program was launched.

	(Payable from Ad Valorem Taxes)			
	Outstanding 12/31/2002	2002 Retirements	Outstanding 12/31/2002	2002 Interest
1992 Refunding Bonds	\$ 5,365,000	\$ 980,000	\$ 4,385,000	\$ 277,403
1992 Permanent Imp. Bonds	150,000	150,000	-	5,925
1993 Permanent Imp. Bonds	9,585,000	260,000	9,325,000	504,755
1996 Permanent Imp. Bonds	6,350,000	200,000	6,150,000	356,065
1998 Permanent Imp. and Ref. Bond	14,195,000	270,000	13,925,000	677,194
2000 Permanent Imp. Bonds	20,950,000	195,000	20,755,000	1,153,744
2002 Permanent Imp. Bonds	-	-	6,500,000	-
2002 YMCA Certificates	3,370,000	-	-	96,250
Tax Contract	130,000	130,000	-	7,020
	<b>\$ 60,095,000</b>	<b>\$ 2,185,000</b>	<b>\$ 61,040,000</b>	<b>\$ 3,078,356</b>

# Statement of Revenues and Expenditures

	Actual 2000	Budget 2001	Revised 2001	Budget 2002
<b>Beginning Balance</b>	\$ 811,335	\$ 838,547	\$ 838,547	\$ 771,937
<b>Revenues</b>				
Ad valorem taxes	3,770,737	4,327,000	4,327,000	5,150,250
Interest on investments	94,818	250,000	100,000	100,000
<b>Total Revenues</b>	<b>3,865,555</b>	<b>4,577,000</b>	<b>4,427,000</b>	<b>5,250,250</b>
<b>Total Available Resources</b>	<b>4,676,890</b>	<b>5,415,547</b>	<b>5,265,547</b>	<b>6,022,187</b>
<b>Expenditures</b>				
Debt service -principal	1,780,000	1,880,000	1,880,000	2,185,000
Debt service - interest	2,051,501	2,603,610	2,603,610	3,078,356
Fiscal fees	6,842	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>3,838,343</b>	<b>4,493,610</b>	<b>4,493,610</b>	<b>5,273,356</b>
<b>Ending Balance</b>	<b>\$ 838,547</b>	<b>\$ 921,937</b>	<b>\$ 771,937</b>	<b>\$ 748,831</b>

# Water and Sewer Fund



# Summary

## Water and Sewer Fund —

The Water and Sewer Fund is an Enterprise Fund. Enterprise funds are operated and accounted for like business enterprises in the private sector. Specifically, enterprise funds are meant to be self-supporting. The Water and Sewer Fund (Water Fund) accounts for the revenue, expenditures and transfers associated with the operation of the water and sanitary sewer system. User fees finance the system and its services.

To more clearly account for the major capital expenditures necessary to maintain the system, the Water Fund has been divided into operating and capital sections. The operating section accounts for system operations, including personnel, supplies, services, and operating capital equipment. The capital section deals with unusual or very large capital projects. These projects generally are to renovate the water delivery or wastewater collection system to keep them in compliance with regulations and laws, safe, and in service.

In terms of revenue, the Water Fund produces less than a third of the revenues generated in City's General Fund. In spite of the smaller revenue base, the Water Fund's impact in the community may well exceed the General Fund's. Often the initial operation of a City is its Water Utility and, in many cases, the reason for incorporating a City is the need for drinking water and the sanitary disposal of wastewater.

Water and Sewer systems are expensive to construct. Operating costs are insignificant when compared to expenditures made to acquire and repair capital assets. This is true in West University Place. The City has approximately \$27 million invested in capital assets associated with the water and sewer utility. Put another way, the City could operate the water and sewer utility for ten years on the cash it has invested in the system's capital assets. Additionally, much of the Water Fund's capital was acquired over thirty years ago. The cost of replacing the Fund's \$27 million investment would be staggering at today's costs.

A significant portion of the City's infrastructure replacement program is dedicated to Water and Sewer Assets. Over the next five years the City will spend more than \$8.3 million on replacing aging water delivery and sewer collection systems.

In order for the Water Fund to be self-supporting, the water and sewer service fees must reflect both the cost of operations and the cost of capital, or else the system will deteriorate. Typically, the cost of capital is reflected in the water and sewer rates by charging a rate sufficient to cover the operating costs *and the debt service costs associated with major capital maintenance*. Prior to 1995 the City did not follow this practice.

## Fund Financial Activity —

**2001 Financial Activity.** During 2001 the rain returned and Water consumption dropped. A rate increase took effect on April 1, 2001, but revenues are expected to fall well below the revenues anticipated in the 2001 Budget. Based on historical consumption patterns of water and sewer services, the system should generate approximately \$3.1 million in billings for services.

Even though much of the cost associated with water utility varies with usage, expenditures are expected to exceed the 2001 Budget. Overtime associated with water main breaks is expected to drive personnel over budget by \$20 thousand. Heavy rains increased the cost of electricity needed to operate the sewer system over budget by \$100 thousand.

Altogether, Water Fund expenditures should amount to \$4.4 million, including debt service (\$948,940).

**The 2002 Budget.** The 2002 Proposed Budget is based on revenues of \$4,435,000; an 11% increase over the 2001 budget. This increase is based on the rate increase put into place in 2001 being in effect for a full year and water consumption returning to a more normal level. If revenues do not materialize a rate increase will be required in 2002 in order to insure compliance with bond reserve requirements.

All water and sewer supported bonds have been issued but the debt on these bonds will increase in 2002, and again in 2003.

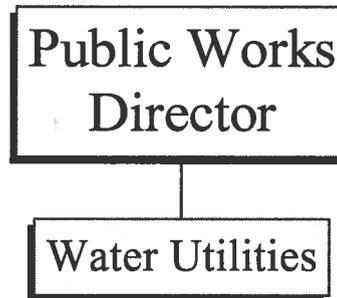
Budgeted expenditures are \$4,400,210. System operations are expected to cost \$2,985,210, including the \$441,000 budgeted to reimburse the General Fund for costs it incurs on behalf of the Water Fund, and \$1,215,000 to pay the principal and interest on outstanding revenue bonds.

## Statement of Revenues and Expenditures

	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Beginning Balance</b>	<b>\$ 3,044,569</b>	<b>\$ 2,247,253</b>	<b>\$ 1,990,663</b>	<b>\$ 1,410,133</b>
<b>Operating Revenues</b>				
Service Charges	3,084,122	3,711,000	3,500,000	4,100,000
Interest Income	343,699	275,000	325,000	325,000
Other non-operating income	-	10,000	5,000	10,000
<b>Total Operating Revenues</b>	<b>3,427,821</b>	<b>3,996,000</b>	<b>3,830,000</b>	<b>4,435,000</b>
<b>Total Available</b>	<b>6,472,390</b>	<b>6,243,253</b>	<b>5,820,663</b>	<b>5,845,133</b>
<b>Expenditures</b>				
Operations	2,682,245	2,312,650	2,470,590	2,544,210
Administration	441,000	441,000	441,000	441,000
Transfers to Other Funds	262,440	550,000	550,000	200,000
Debt Service	839,452	948,940	948,940	1,215,000
<b>Total Expenditures</b>	<b>4,225,137</b>	<b>4,252,590</b>	<b>4,410,530</b>	<b>4,400,210</b>
<b>Ending Balance</b>	<b>\$ 2,247,253</b>	<b>\$ 1,990,663</b>	<b>\$ 1,410,133</b>	<b>\$ 1,444,923</b>

# Water Utility Operations

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## Department Mission —

*To meet the Citizen's demand for potable water and dispose of waste water in compliance with regulations and consideration of the environment.*

# Activity Summary

The City's Water Utility Operations are the responsibility of the Public Works Director.

**Accomplishments in 2001:**

- Completed major emergency repairs to the 15-inch sewer main on Rutgers Avenue.
- Coordinated utility services through the startup of four major infrastructure projects (7B, 8, 12 and Edloe Street) and completion of two major infrastructure projects (7A and Edloe Street).

**Objectives for 2002:**

- Complete renovations to Water Well No. 7.

- Complete water and sewer relocations to new mains in completed priority areas.
- Audit and update citywide meter inventory; target 5% improvement in water accountability.

**Major Budget Items:**

- Purchased surface water — \$970,000. Payments to the City of Houston for treated drinking water.
- Electricity to operate water and wastewater plants, wells, and lift stations — \$305,000.

Account Description	Actual 1999	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
Personnel	\$ 573,429	623,886	660,300	684,200	772,100
Operating charges	\$ 1,780,569	1,875,058	1,594,590	1,744,390	1,757,110
Capital	7,187	18,740	42,000	42,000	15,000
<b>Total</b>	<b>\$ 2,361,185</b>	<b>2,517,683</b>	<b>2,296,890</b>	<b>2,470,590</b>	<b>2,544,210</b>

## Expenditure Detail

<i>P.W.-Water Utilities</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1999	2000	2001	2001	2002
<b>Salaries and wages</b>	\$ 393,627	\$ 386,267	425,440	\$ 389,440	\$ 479,800
On call	4,076	16,082	16,500	16,450	16,800
Overtime	18,034	42,381	24,400	50,200	44,200
Longevity	5,643	5,538	5,660	6,350	5,960
Part-time/temporary	647	5,703	-	47,950	6,200
Retirement contribution	54,485	59,002	61,130	61,900	70,530
Social security cont.	31,568	34,045	34,070	34,470	33,900
Health care benefits	54,443	59,534	78,500	61,760	98,780
Workers' compensation	9,682	13,212	11,600	12,680	11,430
Employee relations	1,224	1,696	3,000	3,000	4,500
Employee tuition	-	425	-	-	-
	<b>573,429</b>	<b>623,886</b>	<b>660,300</b>	<b>684,200</b>	<b>772,100</b>
Communication costs	14,976	32,792	15,900	15,900	7,500
Community relations	-	-	-	-	16,000
Surface water contract	1,006,632	1,106,714	960,000	960,000	970,000
Sludge removal	183,887	34,674	35,400	42,000	40,700
Other contracted svcs	35,247	27,447	35,950	35,950	52,220
Professional dues	1,957	2,398	2,850	2,850	3,500
Equipment replacement	63,800	69,117	63,800	63,800	65,800
Equipment maintenance	20,674	20,497	20,500	20,500	22,500
Vehicle maintenance	4,826	9,676	6,000	9,000	7,500
Building and grounds	1,486	19,050	7,000	7,000	8,500
Water system maintenance	51,448	61,570	54,000	70,000	65,000
Sewer system maintenance	86,103	84,909	86,400	86,400	85,000
Recruiting & hiring	-	135	-	-	-
Office supplies	1,192	1,137	1,500	1,000	1,500
Operating supplies	21,980	28,119	23,080	35,000	27,700
Fuel	11,646	13,811	9,000	10,500	10,600
Construction materials	9,210	10,038	5,000	6,000	7,000
Treatment chemicals	35,894	35,989	39,720	50,000	42,000
Travel and training	7,311	12,745	18,490	18,490	19,090
Electricity	222,300	304,240	210,000	310,000	305,000
<b>Total - Other Charges</b>	<b>1,780,569</b>	<b>1,875,058</b>	<b>1,594,590</b>	<b>1,744,390</b>	<b>1,757,110</b>
Furniture and equipment	-	-	-	-	-
Other equipment	7,187	18,740	42,000	42,000	15,000
<b>Total - Capital</b>	<b>7,187</b>	<b>18,740</b>	<b>42,000</b>	<b>42,000</b>	<b>15,000</b>
<b>Total - Division</b>	<b>\$2,361,185</b>	<b>\$2,517,683</b>	<b>2,296,890</b>	<b>\$2,470,590</b>	<b>\$2,544,210</b>

# Summary

## Water and Sewer Utility Capital Project Fund —

The Water and Sewer Utility Capital Project Reserve Fund accounts for the financing of the major capital projects necessary to maintain the City's Water and Sewer Utility. The Reserve is to ensure that a sufficient fund balance is maintained to adequately finance major maintenance and repair projects.

Projects that cost \$25,000 or less are routinely budgeted in the Water and Sewer Operating Fund. This Fund plans for larger projects, which are unusual in both the size and scope of the work.

## Fund Activity —

The 2001 Budget provided \$645,000 to fund capital repairs and maintenance. During 2001, the City will spend an estimated \$234,830 repainting a tank, repairing the Wakeforest Water Tower and renovating water well number 7.

*New projects.* The Wakeforest Ground Storage Tank requires repainting and rehabilitation. The estimated cost to be incurred in 2002 is \$25,000.

\$75,000 has been provided for major repairs to tanks and equipment at the waste water treatment plant.

### Statement of Revenues and Expenditures

	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Beginning Balance</b>	<b>\$ 196,270</b>	<b>\$ 358,420</b>	<b>\$ 358,420</b>	<b>\$ 323,590</b>
<b>Revenues</b>				
Transfers from:				
Water and Sewer Operating Fund	270,833	550,000	200,000	200,000
Tax and revenue contract	-	-	-	-
Interest	15,849	-	-	-
<b>Total Revenues</b>	<b>286,682</b>	<b>550,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Total Available</b>	<b>482,952</b>	<b>908,420</b>	<b>558,420</b>	<b>523,590</b>
<b>Expenditures</b>				
Capital Projects	124,532	645,000	234,830	285,000
<b>Total Expenditures</b>	<b>124,532</b>	<b>645,000</b>	<b>234,830</b>	<b>285,000</b>
<b>Ending Balance</b>	<b>\$ 358,420</b>	<b>\$ 263,420</b>	<b>\$ 323,590</b>	<b>\$ 238,590</b>

## Project Schedule

	Total Project Cost	Project Costs through 2000	Revised 2001	Adopted 2002
<b>Project Status</b>				
<i>Projects in progress December 31, 2001</i>	\$ -	\$ -	\$ -	\$ -
<b>New Projects</b>				
Wakeforest ground storage tank	200,000	-	-	25,000
gallon water tank	70,000	-	70,000	-
Repair water well number 7	210,000	-	75,000	135,000
WWTP Tank and Equipment	75,000	-	-	75,000
<b>Completed Projects</b>				
Repaint exterior of 400 thousand gallon water tank	70,000	35,970	34,030	-
Rehabilitate sewer line	71,773	55,973	15,800	-
Wakeforest water tower repairs	120,000	32,057	40,000	-
<b>Repair Contingency</b>				
Fiscal 2000 repair contingency	50,000	-	-	50,000
<b>Total Project Costs</b>	<b>\$ 866,773</b>	<b>\$ 124,000</b>	<b>\$ 234,830</b>	<b>\$ 285,000</b>



# The Solid Waste Fund



# Summary

## Fund Description —

The City collects and disposes of solid waste for its citizens. Prior to 1998 this activity was accounted for in the General Fund. Since a policy goal of the City is to finance the solid waste service with user fees, the 1998 Operating Budget separated its financial activity from the General Fund and created an enterprise fund.

In addition to insuring that the solid waste service is truly fee supported, separating the waste removal service from the other services provided by the General Fund will highlight the impact of efforts to reduce the flow of waste to the landfill.

## Fund Financial Activity —

**Financial Activity in 2001.** For the year ended December 31, 2001, the Solid Waste Fund is expected to bill an estimated \$845,000 for solid waste services. Revenue from solid waste fees tends to be very stable.

The *direct* cost of providing solid waste services in 2001 is expected to amount to \$706,620. Direct costs include personnel, capital equipment, supplies, and services that can be directly related to the solid waste collection and disposal service. There are other costs that are more difficult to quantify. Administrative, risk management, and equipment depreciation are examples of indirect costs associated with the delivery of solid waste services. Primarily, the General Fund pays these costs. In 2001 \$190,000 was provided toward reimbursing the General Fund for these indirect costs, bringing the total cost of service to \$891,620.

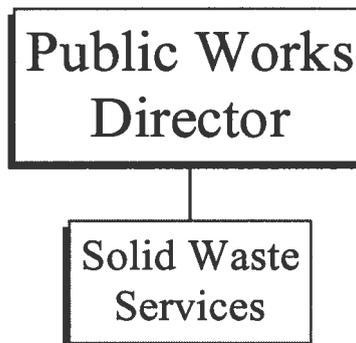
**2002 Budget.** The 2002 Budget is based on revenues of \$983,000, including a \$50,000 transfer of funds raised from recycling and \$78,000 raised by an increase in solid waste service fees.

Expenditures are expected to total \$954,180 including of the \$190,000 payment to the General Fund.

Statement of Revenues and Expenditures				
	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Beginning Balance</b>	\$ 97,806	\$ 112,206	\$ 17,881	\$ (28,739)
<b>Operating Revenues</b>				
Service Charges	831,259	852,000	845,000	923,000
Interest	4,788	-	5,000	10,000
Transfers from other funds	-	-	-	50,000
<b>Total Operating Revenue</b>	<b>836,047</b>	<b>852,000</b>	<b>850,000</b>	<b>983,000</b>
<b>Total Available</b>	<b>933,853</b>	<b>964,206</b>	<b>867,881</b>	<b>954,261</b>
<b>Expenditures</b>				
Operations	725,972	764,340	706,620	764,180
Administration	190,000	190,000	190,000	190,000
<b>Total Expenditures</b>	<b>915,972</b>	<b>954,340</b>	<b>896,620</b>	<b>954,180</b>
<b>Ending Balance</b>	<b>\$ 17,881</b>	<b>\$ 9,866</b>	<b>\$ (28,739)</b>	<b>\$ 81</b>

# Solid Waste Operations

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## Department Mission —

*To provide a solid waste collection and disposal service that is effective, efficient and environmentally responsible.*

# Activity Summary

The Solid Waste Department reports to the City's Public Works Director. The Department collects solid waste from the City's residents and disposes of it; operates the City's recycling center; and collects limbs and other yard waste.

**Accomplishments in 2001:**

- Replaced one solid waste truck.
- Implemented household hazardous waste disposal voucher program; 50% funded through HGAC grant.
- Provided recycle bins to all households.

**Objectives for 2002:**

- Complete department reorganization to improve customer service.
- Finalize plans for solid waste disposal at Southwest Transfer Station.

**Major Budget Items:**

- Landfill tipping fees — \$154,000.
- Motor Vehicle Maintenance — \$25,000.
- Payments to the General Fund for administration and insurance — \$190,000.

Account Description	Actual 1999	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
Personnel	\$ 343,173	\$ 370,421	\$ 388,140	\$ 217,866	\$ 431,430
Operating charges	345,140	355,551	561,000	144,114	332,750
Capital	-	-	5,000	-	-
<b>Total</b>	<b>688,313</b>	<b>725,972</b>	<b>954,140</b>	<b>361,980</b>	<b>764,180</b>

## Expenditure Detail

<i>P.W.-Solid Waste</i>	Actual	Actual	Budget	Revised	Adopted
Account Description	1999	2000	2001	2001	2002
Salaries and wages	\$ 198,380	\$ 191,618	\$ 227,990	\$ 231,180	\$ 259,300
Overtime	21,998	15,663	15,000	11,670	12,770
Longevity	6,201	5,822	6,020	5,280	4,210
Part-time/temporary	33,428	66,050	30,000	36,090	25,000
Retirement contribution	27,461	27,992	33,220	32,190	33,900
Social security cont.	16,681	16,188	18,620	17,810	21,140
Health care benefits	27,443	31,877	40,700	36,570	56,410
Workers' compensation	10,246	15,115	15,090	14,650	17,120
Employee relations	1,335	96	1,500	-	1,580
<b>Total - Personnel</b>	<b>343,173</b>	<b>370,421</b>	<b>388,140</b>	<b>385,440</b>	<b>431,430</b>
Communication costs	3,114	-	800	400	1,000
Community relations	-	-	-	-	1,000
Landfill tipping charge	148,659	124,733	140,000	140,000	154,000
Landfill maintenance	20,956	27,708	25,000	2,588	-
Other contracted svcs	6,478	133	27,200	12,000	6,000
Equipment replacement	104,210	112,992	104,300	104,300	107,250
Equipment maintenance	5,793	9,790	7,000	6,000	6,000
Vehicle maintenance	23,536	43,979	30,000	50,000	25,000
Recruiting and hiring	-	-	-	-	-
Operating supplies	8,694	7,086	9,000	9,000	7,500
Fuel	21,588	27,914	25,000	25,000	22,500
Travel and training	150	5	400	400	1,000
Electricity	1,962	1,211	2,300	-	-
General fund	-	-	190,000	1,500	1,500
<b>Total - Operating Charges</b>	<b>345,140</b>	<b>355,551</b>	<b>561,000</b>	<b>351,188</b>	<b>332,750</b>
Other equipment	-	-	5,000	-	-
<b>Total - Capital</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
	<b>\$ 688,313</b>	<b>\$ 725,972</b>	<b>\$ 954,140</b>	<b>\$ 736,628</b>	<b>\$ 764,180</b>

# **Capital Project Fund**

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# Summary

## Fund Description —

The Capital Project Fund finances the purchase or construction of expensive, highly specialized vehicles; equipment and vehicles having very long service lives; property; and buildings. Capital projects are characterized by their cost (normally exceeding \$25,000), the long operational life of the completed asset, and the impact they would have on a department's operating budget. Capital Projects are financed by debt proceeds, reserves, contributions, and interest earned on investments.

## Fund Activity —

The City's Capital Project Fund's 2001 budget provided \$1,559,390 to fund projects. The sources of these funds were transfers from the General Fund; lease purchase contracts; grants; interest; and contributions.

The Fund began 2001 with a \$226,884 deficit due to unplanned expenditures to acquire park land. During 2001 the Fund received \$825,000 from other funds and \$16,944 in interest. Additionally, certificates of obligation amounting to \$3,325,000 provided funding for the purchase of the YMCA. Expenditures for Capital Projects amounted to \$3,281,004 leaving a balance of \$336,364 at December 31, 2001.

**Projects completed in 2001 include:** The Police Dispatch Renovation and Whitt Johnson Park.

**2002 Appropriations.** Appropriations for 2002 include funding for projects underway when the current fiscal year ends on December 31, 2001 and six new projects.

## *Projects underway on January 1, 2002 include:*

**Edloe Park** – The County is to install two pedestrian bridges across Poor Farm Ditch. This project provides funds to connect the City's existing infrastructure to those bridges. This project is expected to cost \$50,000.

**Edloe Downtown** – The City, with State Participation will spend \$1.1 million on infrastructure improvements in the Edloe Street Downtown area.

Six completely new projects have been included in the 2002 Budget:

*The foundation of the Community Building* needs to be leveled, the expected cost is \$40,000.

*Software* to allow online registration for Recreation Classes conducted by the City's Parks and Recreation Department is expected to cost \$30,000.

*A feasibility study* to help the City develop a plan to implement a Geographic Information System is funded at \$20,000.

*The American with Disabilities Act* mandated changes in City Facilities to allow access by disabled persons. The total cost of bringing the City into compliances is expected to cost \$20,000.

The first year of a multi-year \$1.5 million *street light replacement program* is expected to cost \$300,000.

Funding for signage at the *City's gateways* amounts to \$25,000.

*A study on the feasibility* of relocating the City's public works operation yard to Wake Forest is expected to cost \$30,000.

## Project Schedule

Active Projects	Total Project Cost	Project Costs through 2000	Revised 2001	2002 Budget
<b>New Projects</b>				
Gateway Signage	\$ 25,000	\$ -	\$ -	\$ 25,000
Colonial Park Renovation	300,000	-	-	150,000
Relocate Public Works Facilities (Study)	30,000	-	-	30,000
Online Registration (Parks and Recreation)	30,000	-	-	30,000
Geographic Information System	70,000	-	-	20,000
Repairs and Improvements to Community Building	40,000	-	-	40,000
ADA Compliance	20,000	-	-	20,000
Streetlights	\$ 1,500,000	-	-	\$ 300,000
Other Improvements and Construction.	25,000	-	-	25,000
<b>Active Projects</b>				
Edloe/ Linear Park	50,000	-	-	50,000
Edloe/ Downtown	1,077,600	10,306	100,000	967,300
YMCA Feasibility Study	30,000	-	-	30,000
<b>Total project costs</b>	<b>\$ 3,197,600</b>	<b>\$ 10,306</b>	<b>100,000</b>	<b>\$1,687,300</b>

## Statement of Revenues and Expenditures

	Actual 2000	Revised 2001	Adopted 2002
<b>Beginning Balance</b>	<b>\$ (657,397)</b>	<b>\$ (226,884)</b>	<b>\$ 851,189</b>
Interest Income	16,426	35,000	50,000
<b>Transfers from:</b>			
General Fund	900,000	800,000	250,000
Recycling Fund	52,083	25,000	25,000
Grants	-	350,000	512,080
Bond Proceeds	-	3,370,000	-
Friends of West University Place Parks	-	250,000	-
<b>Total Revenues</b>	<b>968,509</b>	<b>4,830,000</b>	<b>837,080</b>
Capital Projects	537,996	3,751,927	1,687,300
<b>Ending Balance</b>	<b>\$ (226,884)</b>	<b>\$ 851,189</b>	<b>\$ 969</b>

# Infrastructure Replacement Fund



# Summary

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## Fund Description —

The Infrastructure Replacement Fund is used to account for the financing of the major capital projects associated with replacing the City's streets, drainage, water and waste water systems. This ambitious program was initiated in the early 1990s.

Easily qualifying as the largest public works program in the history of the City, the infrastructure replacement program is being financed with debt, water and sewer revenues and grants. The program's broad public support was demonstrated in 1995, when the City's voters overwhelmingly approved a \$63,000,000 Bond Program.

The approach to this program is unique. Rather than defining the projects as an individual street project or drainage project, the City was divided into 12 priority areas. All infrastructure replacement within a priority area is undertaken as a single project. This approach allows the contractor economies of scale, which translates into a lower total cost. Additionally, the disruption of City services is minimized.

In 2000 rising assessed values and a strong economic outlook persuaded city leaders to accelerate the pace of the program. The original plan called for completion of the last priority area in 2011, the accelerated schedule anticipates for the completion of the seven remaining priority areas by 2004.

## Program Funding and Progress —

The Infrastructure Replacement Program is entering into its final phase. In 2002 contracts will be let for Priority Areas 9, and 11A. In 2003 work on Priority Area 10 and 11B will get underway. Funding for these contracts will be secured by selling \$6,000,000 of General Obligation Bonds in 2002.

These bonds will raise property taxes and the cost of water service to West U residents. However these increases are expected to be within the parameters established when the infrastructure program began and will begin to flatten out in 2003.

The remaining priority areas will be financed by a future bond sale amounting to \$6,550,000, interest income, grants from METRO, and fund balances in the General Fund and Water and Sewer Fund

## Fund Activity —

During 2001, work continued in priority areas 6B and 7A, 7B, and 8. Additionally, preliminary engineering and planning was underway for Priority Areas 9 and 11A. The 2001 budget appropriates funds to areas 7B, 8 and 12.

## Project Schedule

	Total Project Cost	Project Costs through 2000	Revised 2001	Adopted 2002
<b>Project Status</b>				
<i>Projects Completed in 2001</i>				
Area 4B/5A	\$ 7,665,000	\$ 7,583,495	\$ 81,505	-
<i>Projects in Progress December 31, 2000</i>				
Area 5B/6A	6,200,000	5,242,454	265,500	50,000
Area 6B	7,240,000	7,055,710	26,522	50,000
Area 7A	7,800,000	4,027,342	1,000,000	500,000
Area 7B	8,197,000	691,594	2,227,930	5,277,500
Area 8	9,673,000	248,398	2,007,660	7,416,950
Area 9	8,924,000	143,264	147,730	4,400,000
Area 10	6,882,000	-	-	550,000
Area 11A	6,106,000	89,039	150,000	2,500,000
Area 11B	8,037,000	-	-	550,000
Area 12	4,723,000	323,210	2,834,020	1,570,000
Issuance costs	376,000	-	100,000	25,000
Contingency	100,000	-	-	100,000
<b>Total Project Costs</b>	<b>\$ 81,923,000</b>	<b>\$ 25,404,506</b>	<b>\$ 8,840,867</b>	<b>\$ 22,989,450</b>

## Statement of Revenues and Expenditures

	Actual 2000	Revised 2001	Adopted 2002
<b>Beginning Balance</b>	<b>\$ 13,450,438</b>	<b>\$ 23,381,436</b>	<b>\$ 16,203,469</b>
<b>Revenues</b>			
Grants	547,825	260,000	260,000
Interest earned on investments	841,753	1,402,900	1,362,150
Bond Proceeds	16,107,933	-	6,000,000
<b>Total Revenues</b>	<b>17,497,511</b>	<b>1,662,900</b>	<b>7,622,150</b>
<b>Total Available</b>	<b>30,947,949</b>	<b>25,044,336</b>	<b>23,825,619</b>
<b>Expenditures</b>			
Capital Projects	7,566,513	8,840,867	22,989,450
<b>Total Expenditures</b>	<b>7,566,513</b>	<b>8,840,867</b>	<b>22,989,450</b>
<b>Ending Balance</b>	<b>\$ 23,381,436</b>	<b>\$ 16,203,469</b>	<b>\$ 836,169</b>

# **Equipment Replacement Fund**



# Summary

## Fund Description —

The City uses a wide variety of equipment to provide services to its citizens. The Equipment Replacement Fund finances the purchase of equipment routinely used by the City such as automobiles, trucks, tractors, trailers, and vans. Each department's budget provides a contribution to the Equipment Replacement Fund based on the estimated life and replacement value of its equipment. Equipment is purchased by the Fund when a combination of age and repair cost indicates that the machine has reached the end of its useful life.

## Fund Activity —

The Equipment Replacement Fund was established in the 1998 Budget. Currently, the City has equipment that cost more than \$1.9 million in service. The cost to replace this equipment is estimated to exceed \$2.8 million.

In order to avoid fluctuations caused by replacing large capital and to more carefully plan for the orderly replacement of equipment, each department is charged an annual amount (roughly equivalent to a lease). This charge is transferred to the Equipment Replacement Fund and reserved for the purchase of replacement equipment. In 2002 the equipment replacement charges amount to \$319,800.

The City expects to spend \$357,000 for equipment in 2002. Two new patrol vehicles for the police department are expected to cost \$30,000 apiece.

Four pickup trucks are also scheduled to be replaced: a pickup truck used by Streets and Drainage Maintenance and three trucks used in Water Field Services. Funding in the amount of \$140,000 is also allocated to replace a solid waste truck.

The Equipment Replacement Reserve is expected to decline to \$154,110.

## Statement of Revenues and Expenditures

	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Beginning Balance</b>	<b>\$ 105,924</b>	<b>\$ 145,420</b>	<b>\$ 145,420</b>	<b>\$ 179,060</b>
<b>Revenues</b>				
Transfer from the General Fund	221,759	201,480	201,480	148,750
Transfer from the Water and Sewer Fund	69,116	63,700	63,700	63,800
Transfer from the Solid Waste Fund	112,992	104,210	74,210	107,250
Other revenues	4,680	-	5,000	5,000
Interest	5,478	7,250	7,250	7,250
<b>Total Revenues</b>	<b>414,025</b>	<b>376,640</b>	<b>351,640</b>	<b>332,050</b>
<b>Total Available Resources</b>	<b>519,949</b>	<b>522,060</b>	<b>497,060</b>	<b>511,110</b>
<b>Total Expenditures</b>	<b>374,529</b>	<b>324,000</b>	<b>318,000</b>	<b>357,000</b>
<b>Ending Balance</b>	<b>\$ 145,420</b>	<b>\$ 198,060</b>	<b>\$ 179,060</b>	<b>\$ 154,110</b>

# Equipment Replacement List

	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Expenditures</b>				
<b>General Fund</b>				
<i>Police Department</i>				
Automobiles	\$ 55,259	\$ 60,000	\$ 19,000	\$ 60,000
Radios	119,102	75,000	75,000	-
<i>Finance Department</i>				
Central administration data server (AS/400)	-	50,000	45,000	-
<i>Fire Department</i>				
Automobile	-	-	-	22,000
<i>Public Works Department</i>				
Building Division - Pickup Truck	-	19,000	44,000	-
Radios	49,938	-	-	-
Flat bed truck	36,250	-	-	-
Street Division - Pickup Truck	-	-	-	35,000
<b>Water and Sewer Fund</b>				
<i>Public Works Department</i>				
Video Cameras for sewer lines	35,344	-	-	-
Jet Truck	78,636	-	-	-
Field Services - three Pickup Trucks	-	-	-	90,000
<b>Solid Waste Fund</b>				
Solid Waste Truck	-	120,000	135,000	150,000
<b>Total Expenditures</b>	<b>\$ 374,529</b>	<b>\$ 324,000</b>	<b>\$ 318,000</b>	<b>\$ 357,000</b>

# **Special Revenue Funds**



# Summary

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## Fund Description —

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The City has four special revenue funds: the *Parks Fund* accounts for donations made by citizens for the specific purpose of improving the City's parks, the *Recycling Fund* accounts for revenues derived

from the sale of recyclable materials which are set aside to further recycling in the community, the *Senior Citizens Activity Fund* accounts for revenues contributed by senior citizens for programs, and the *Court Technology Fund* accounts for revenues generated by a four dollar Court Technology Fee charged on every ticket issued in the City of West University Place.

# Activity Summary

## The Parks Fund —

A small fund balance, negligible contributions and lower interest rates reduced the amount available to transfer to \$6,173.

Statement of Revenues and Expenditures				
	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Beginning Balance</b>	\$ 5,461	\$ 5,773	\$ 5,773	\$ 5,973
<b>Revenues:</b>				
Interest on investments	312	200	200	200
Contributions	-	-	-	-
<b>Total Revenues</b>	<b>312</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Total Available Resources</b>	<b>5,773</b>	<b>5,973</b>	<b>5,973</b>	<b>6,173</b>
<b>Expenditures:</b>				
Parks programs	-	-	-	-
<b>Total Expenditures:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Balance</b>	<b>\$ 5,773</b>	<b>\$ 5,973</b>	<b>\$ 5,973</b>	<b>\$ 6,173</b>

## Activity Summary

### The Recycling Fund —

The Recycling Fund is closely related to the Solid Waste Fund. The 2001 Budget was based on expected revenues of \$41,500. Expenditures in 2001 include a community awareness program and recycling containers. Recycling revenues rebounded during 2001 and are expected to more than double

the estimates used in the budget.

Revenues in 2002 are expected to be \$91,500. Expenditures consist of a \$25,000 transfer to the Capital Projects Fund to offset the cost of the recycling center, \$50,000 transfer to the Solid Waste Fund to defer a rate increase for solid waste disposal and \$44,000 to support recycling programs.

<i>Statement of Revenues and Expenditures</i>				
	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Beginning Balance</b>	<b>\$ 542</b>	<b>\$ 34,308</b>	<b>\$ 34,308</b>	<b>\$ 88,808</b>
<b>Revenues:</b>				
Interest on investments	1,076	1,500	1,500	1,500
Sales of Recyclables	98,676	90,000	90,000	90,000
Intergovernmental	48,335	-	-	-
<b>Total Revenues:</b>	<b>148,087</b>	<b>41,500</b>	<b>91,500</b>	<b>91,500</b>
<b>Total Available Resources</b>	<b>148,629</b>	<b>75,808</b>	<b>125,808</b>	<b>180,308</b>
<b>Expenditures:</b>				
Recycling Programs	62,238	44,000	12,000	44,000
Transfer to Solid Waste Fund	-	-	-	50,000
Transfer to Capital Project Fund	52,083	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>114,321</b>	<b>69,000</b>	<b>37,000</b>	<b>119,000</b>
<b>Ending Balance</b>	<b>\$ 34,308</b>	<b>\$ 6,808</b>	<b>\$ 88,808</b>	<b>\$ 61,308</b>

# Activity Summary

## The Senior Citizens Activity Fund—

The Senior Citizens Activity Fund has been created to account for revenues dedicated to senior citizen's activities. In the past these activities have been accounted for in a separate fund under the

control of the Senior Citizens Board. In order to increase the internal controls over these funds and to comply with State and Local laws, accounting for this activity is being transferred to the Finance Department. In 2002 revenues, consisting of activity fees paid by seniors, are expected to amount to \$15,000. Expenditures on these activities are also expected to be \$15,000.

<i>Statement of Revenues and Expenditures</i>				
	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Beginning Balance</b>	\$ -	\$ -	\$ -	\$ 3,000
<b>Revenues:</b>				
Interest on investments	-	-	-	100
Donations	-	-	3,000	5,000
Senior Citizen's Activity Fees	-	-	15,000	15,000
<b>Total Revenues:</b>	<b>-</b>	<b>-</b>	<b>18,000</b>	<b>20,100</b>
<b>Total Available Resources</b>	<b>-</b>	<b>-</b>	<b>18,000</b>	<b>23,100</b>
<b>Expenditures:</b>				
Senior Activities	-	-	15,000	15,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 8,100</b>

## Activity Summary

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### Court Technology Fund —

The Court Technology was created to account for revenues generated by a four dollar Court Technology Fee charged on every ticket issued in the City of West University Place. The funds gener-

ated by this fee may be spent on technology to support the operation of the City's Municipal Court. In 2002 revenues are expected to amount to \$20,000. Expenditures for computers and support are expected to amount to \$10,000.

Statement of Revenues and Expenditures				
	Actual 2000	Budget 2001	Revised 2001	Adopted 2002
<b>Beginning Balance</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenues:</b>				
Interest on investments	-	-	-	-
Court Fees	-	-	-	20,000
<b>Total Revenues:</b>	-	-	-	<b>20,000</b>
<b>Total Available Resources</b>	-	-	-	<b>20,000</b>
<b>Expenditures</b>				
Equipment maintenance	-	-	-	2,000
Data processing equipment	-	-	-	10,000
<b>Total Expenditures:</b>	-	-	-	<b>12,000</b>
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>



# Appendix

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# Personnel Summary

December 31, 2001

Position	Grade	Budget	Budget	Salary Range	
		2001	2002	Minimum	Maximum
<b>Administration</b>					
City Manager	N/C	1	1	105,000 (current)	
City Secretary	N/C	1	1	60,000 (current)	
Personnel/Risk Specialist	39	1	1	39,469	52,893
Assistant to City Manager	39	1	1	39,469	52,893
<b>Total administration</b>		<b>4</b>	<b>4</b>		
<b>Finance</b>					
<i>Finance</i>					
Finance Director	ER1	1	1	60,293	80,793
Assistant Finance Director	41	1	1	43,478	58,265
Deputy Tax Assessor/Collector	39	1	1	39,469	52,893
Accounting Specialist	37	3	2	29,161	39,078
Utility Billing Specialist	37	1	1	29,161	39,078
Customer Service Representative	34	1	1	24,580	32,939
Cashier	34	1	1	24,580	32,939
<i>Municipal Court</i>					
Municipal Court Clerk	39	1	1	39,469	52,893
Deputy Court Clerk	34	1	1	24,580	32,939
<b>Total Finance</b>		<b>11</b>	<b>10</b>		
<b>Police Department</b>					
<i>Police</i>					
Chief	ER2	1	1	72,352	96,951
Police Captain	ER1	1	1	60,293	80,793
Police Patrol Lieutenant	PL	3	3	56,627	75,886
Police Patrol Sergeant	PS	4	5	49,241	65,988
Animal Control Officer	36	1	-	28,016	37,544
Police Officer	PO	15	15	39,393	52,790
<i>Communications</i>					
Administrative Assistant	38	1	1	33,743	45,219
Police Dispatcher	PD	9	9	30,581	40,981
<b>Total Police</b>		<b>35</b>	<b>35</b>		
<b>Fire Department</b>					
Chief	ER2	1	1	72,352	96,951
Fire Marshal	FM	1	1	55,680	74,616
Fire Captain	FC	3	3	55,680	74,616
Fire Lieutenant	FL	3	3	46,400	62,180
Firefighter	FF	12	12	36,392	48,769
<b>Total-Fire Department</b>		<b>20</b>	<b>20</b>		
<b>Public Works</b>					
<i>Public Works Administration</i>					
Public Works Director	ER3	1	1	79,587	106,646
Administrative Assistant	38	1	1	33,743	45,219

Position	Grade	Budget		Salary Range	
		2001	2002	Minimum	Maximum
<b>Building Division</b>					
Chief Building Official	43	1	1	50,244	67,332
Plans Examiner	39	1	1	39,469	52,893
Building Inspector	38	2	2	33,743	45,219
Code Enforcement Officer	38	-	1	33,743	45,219
Planning & Dev. Coordinator/Forest	41	1	1	43,478	58,265
Planning & Development Assistant	38	1	1	33,743	45,219
Building Secretary	34	3	3	24,580	32,939
<b>Streets and Drainage</b>					
General Service Supervisor	41	1	1	43,478	58,265
Crew Chief-Street	38	0	1	33,743	45,219
Equipment Operator-Street	35	4	4	26,870	36,008
Maintenance Worker-Street	32	3	2	21,144	28,335
Traffic Maintenance Worker-Street	34	1	1	24,580	32,939
<b>Fleet and Facility</b>					
Building Maintenance Supervisor	34	1	1	24,580	32,939
Mechanic	36	1	1	28,016	37,544
<b>Total-Public Works</b>		<b>22</b>	<b>23</b>		
<b>Parks and Recreation</b>					
<b>Parks and Recreation</b>					
Parks and Recreation Director	ER1	1	1	60,293	80,793
Recreation Manager	40	1	1	41,187	55,195
Administrative Assistant	38	1	1	33,743	45,219
<b>Senior Services</b>					
Senior Services Manager	39	1	1	39,469	52,893
Senior Activity Coordinator	34	1	1	24,580	32,939
Custodian	32	1	1	21,144	28,335
<b>Total-Parks and Recreation</b>		<b>6</b>	<b>6</b>		
<b>Total General Fund</b>		<b>98</b>	<b>98</b>		
<b>Water Fund</b>					
Utilities Superintendent	43	1	1	50,244	67,332
Utilities Coordinator	38	1	1	33,743	45,219
Crew Chief-Field Services	38	1	1	33,743	45,219
Crew Leader-Field Services	37	3	3	29,161	39,078
Maintenance Worker-Field Services	33	3	3	22,289	28,869
Maintenance Worker I-Field Service	32	1	1	21,144	28,335
Plant Operator II	39	1	1	39,469	52,893
Plant Operator I	35	3	4	25,870	36,008
<b>Total Water Fund</b>		<b>14</b>	<b>15</b>		
<b>Solid Waste Fund</b>					
Driver-Solid Waste	33	9	9	22,289	29,869
Laborer-Solid Waste	32	1	1	21,144	28,335
<b>Total Solid Waste Fund</b>		<b>10</b>	<b>10</b>		
<b>Total Employees</b>		<b>122</b>	<b>123</b>		

## Glossary of terms

- A-** **ACCOUNT:** A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance, or fund balance.
- 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-** **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 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.
- 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 TAX RATE:** The property tax rate set necessary to generate the same tax dollars as the previous tax year.
- 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. West U operates its fiscal year from January 1 to December 31.
- 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.
- H- HARRIS COUNTY 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.
- 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.
- R- REVENUE BONDS:** Bonds that are to be repaid from a specific source of revenue. Revenue bonds are typically financed by user fees charged in Proprietary Funds such as the Water and Sewer Fund.
- 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.