

Operating Budget



City of West University
Place, Texas
2003

City of West University Place



2003 Operating Budget

City Officials

Linda Lewis
Mayor

Members of the City Council

Mike Farley
Marilyn Griffin
Danny Jackson
Bill May

Adopted October 7, 2001
Ordinance #1720

Michael Ross
City Manager

Walter Thomas
Finance Director

CITY OF WEST UNIVERSITY PLACE 2003 ANNUAL BUDGET

INTRODCUTION

You are holding the published City of West University Place, Texas *2003 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 *2003 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 *2003 Annual Operating Budget* is intended to be a **communications tool** formally transmitting the City's revenue and expenditure plan for the year.

FORMAT

The *2003 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 that explains the major policies and issues that affected the development of the *2003 Annual Operating Budget*. This section also contains a chart showing the 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 *2003 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 2003 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 2003. 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 2002, and a discussion of what the department hopes to accomplish in 2003. Detailed schedules showing the department's finances over several years and information about staffing are also provided.

Detailed schedules showing the City's employees along with information about wages and salaries; details about the City's debt and revenues; details of departmental expenditures; 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; their names and telephone numbers are on the back page.

CITY OF WEST UNIVERSITY PLACE

2003 OPERATING BUDGET

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THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

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City of West University Place

A Neighborhood City



October 29, 2002

Honorable 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:

We are pleased to submit the *2003 Annual Operating Budget* for the City of West University Place. This budget has been developed with the goal of providing a wide range of quality services to and maintaining the quality of life for the citizens of the City of West University Place.

The budget is a management guide, planning document, and a financial report. It reviews past accomplishments, identifies future needs, sets objectives for the coming year, and defines the purposes and resources to achieve those objectives.

The 2003 Annual Operating Budget is in compliance with State law and the City's Charter. It includes no major changes in baseline city services, but includes the increased debt service for bonds issued to finance infrastructure replacement. A substantial increase in assessed values together with a 1.5 cents per \$100 valuation increase in the property tax rate provides funding for the increased debt service.

The City's tax rate is divided into two components, the maintenance/operations rate and the debt service rate. In spite of the growth in assessed values, the 2003 Budget reduces the maintenance/operations tax rate to 19 cents per \$100. Increased costs associated with personnel, including compensation and benefits, absorbed the increased revenues generated by an 8.7% increase in assessed values.

In order to continue providing city services at the high level expected by our residents, the applicable fees must be consistent with the service provided. The budget calls for a water rate analysis for the City in 2003. It is expected that an increase of water and sewer rates will be necessary to fund the water and sewer portions of the debt service.

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 2003 Budget includes a 5.1% increase in personnel costs to insure that the City's wage and salary structure remains competitive with other cities. Recently health care costs have become a major budget issue. Health care costs are expected to rise 17% in 2003 and 20% each year for at least five years after that. Staff is currently reviewing benefit structures to ensure employees and the City share these expected increases appropriately.

The 2003 Operating Budget calls for 97 employees to be funded by the City's General Fund, 14 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 121.

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. Two major service enhancements were initiated added to the baseline budget in 2003:

	Estimated Annual Cost 2003	Estimated Total Annual Program Costs
Service Enhancement		
YMCA/ WestU Recreation Center	\$125,000	\$220,000
Additional fire personnel mid-year implementation	90,000	180,000

Opening the YMCA to the public on March 31, 2004 would require repairs to the building. This initial cost is estimated to be \$150,000. Operating cost for the YMCA in 2004 is expected to be \$200 to \$220 thousand. The cost of operations will be financed in future budgets.

City Council authorized the hiring of three additional firefighters after June 2003. The additional staffing in the Fire Department will improve response time and provide staffing mandated by changes in State Law. In 2004 the first full year of cost, these new positions are expected to add \$180,000 to the baseline budget.

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. As mentioned above a rate increase for Water and Sewer service is expected in 2003 based on the results of a water rate study. The Water and Sewer Fund's expenditures have been steadily increased as debt was issued for infrastructure replacement.

A fee increase recommended in 2002 for Solid Waste Service is expected to have full impact in 2003, bringing solid waste fees in line with the cost of the solid waste services provided.

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 2003 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 2003 Budget:

Streetlights	\$1,500,000
Gateway signage	37,500

The infrastructure replacement program is in its final phase with completion of work in progress scheduled for 2005. Funding for Capital Projects is one of the challenges that the City will be facing in coming years.

The City's Solid Waste Fund includes \$29,000 to fund a pilot program for roll out solid waste containers. If successful, roll out containers could reduce employee injury and increase customer service.

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. In recognition, the budget does not include any transfers from the General fund to the Capital Improvements Fund. This marks the end of a planned draw

down of the City's reserves, which began in 1997. During that period of time the City renovated the Community Center, built a new Public Works building, completely renovated City Hall, built a Recycling Center and improved almost all of the City's parks.

I commend the City Staff, and especially the finance department, for their many hours of work in preparing this document. Also, I appreciate the guidance of the City Council in providing direction and parameters to this budgeting process. All your efforts will help protect the City of West University Place's quality of life.

Sincerely

Michael Ross
City Manager

Budget 2003							
Combined Summary of Revenues and Expenditures							
	Beginning Balance	Revenues				Expenditures	Ending Balance
		Property Taxes	User Fees	Other	Total		
General Fund	\$ 2,861,228	\$ 4,770,270	\$ 350,000	\$ 4,238,400	\$ 9,358,670	\$ 9,355,830	\$ 2,864,068
Debt Service Fund	569,981	5,970,000	-	50,000	6,020,000	5,951,100	638,881
Water and Sewer Fund	1,813,944	-	4,605,000	210,000	4,815,000	4,779,440	1,849,504
Water and Sewer Capital Reserve	182,403	-	-	260,000	260,000	260,000	182,403
Solid Waste Fund	(27,538)	-	1,003,200	210,000	1,213,200	1,044,410	141,252
Capital Project Fund	(92,361)	-	-	2,822,080	2,822,080	2,732,500	(2,781)
Infrastructure Replacement Fund	11,626,471	-	-	9,644,096	9,644,096	14,505,440	6,765,127
Sidewalk Construction Fund	4,624,593	-	-	120,000	120,000	4,744,593	-
Equipment Replacement Fund	248,450	-	-	288,410	288,410	298,000	238,860
Parks Fund	1,270	-	-	2,200	2,200	-	3,470
Recycling Fund	84,391	-	-	15,609	15,609	100,000	-
Senior Activity Fund	1,022	-	2,500	100	2,600	2,500	1,122
Court Technology Fund	5,489	-	-	15,000	15,000	12,000	8,489
Total All Funds	\$21,899,343	\$10,740,270	\$5,960,700	\$17,875,895	\$34,576,865	\$43,785,813	\$12,690,395

Citizens of West University Place

Mayor and City Council

Appointed Boards and Commissions **City Secretary** **City Manager** **City Attorney** **City Judges**

Fire

- Fire Education
- Fire Prevention
- Fire Suppression
- EMS

Finance

Accounting **Municipal Court**

- Budgeting
- Payroll
- Accounts Payable
- Utility & Tax Billing
- Court Administration
- Collect Fees & Fines

Police

Patrol Services **Support Services**

- Jailing
- Preventative Patrols
- Crime Scene Investigation
- Traffic Enforcement
- Alarm Monitoring
- Follow-Up Investigation
- Public Safety Dispatch
- Public Relations Programs

Human Resources

- Recruiting
- Employee Benefits
- Risk Management

Public Works

Development Services **General Services** **Operations** **Planning**

- Building Inspection
- Code Enforcement
- Facilities Management
- Solid Waste
- Fleet Maintenance
- Recycling
- Street Signs
- Water
- Sewer Streets
- Drainage
- Forestry
- Planning
- GIS
- Zoning

Parks and Recreation

Park Operations **Senior Services**

- Maintain & develop open space & parks
- Recreational, aquatic, & sports classes & activities
- Special events
- Transportation
- Recreation & Activities
- Social Services
- Health Fairs and Awareness

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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

2002 The 2002 Budget forecasted revenues to finance the General Fund's services at \$9 million. Based on collections and data available on June 30, 2002, revenues are expected to fall short of this target by \$150,000 or 1.6%.

Revenues associated with building permits and court revenues are both expected to fall significantly below targets.

Expenditure Estimated for 2002 The 2002 Budget appropriated \$9.3 million. Of this amount, \$9 million was to provide the General Fund's traditional services and \$250 thousand to be transferred to other funds. Through June 30, 2002, it appears that actual expenditures will be below the appropriated amount by about 2.6% or \$250,000.

Financial Position in 2002 By any standard of measure, the City of West University Place's General Fund will close 2002 in sound fiscal condition. The estimated balance available for appropriation will be approximately \$2.9 million. This amount represents 30% of estimated 2002 revenues. Put another way, the General Fund's Operations could be sustained for almost four 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, most analysts agree

that it be no less than 25% of a fund's annual revenues. In view of the City's current debt position and the plan to issue still more debt, a higher fund balance seems prudent.

The City's General Fund Balance has declined \$2.6 million 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. The 2003 Budget discontinues the use of Fund Balance for Capital. Funding for future Capital needs will require current revenues or debt.

	<u>Beginning</u>			<u>Ending</u>
	<u>Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Fund Balance</u>
1998	\$ 3,920,772	\$ 7,300,681	\$ 6,855,641	\$ 4,365,812
1999	4,365,812	7,260,235	7,404,847	4,221,200
2000	4,221,200	8,231,830	8,459,500	3,993,530
2001	3,993,530	8,263,530	9,263,812	2,993,248
2002	2,993,248	8,862,110	8,994,130	2,861,228
2003	2,861,228	9,358,670	9,355,830	2,864,068

2003 BUDGET

Projected 2003 Revenues. The City's General Fund Revenues for fiscal 2003 are forecasted to increase 3.6% over 2002 budgeted revenues. Total revenues are expected to be \$9.3 million.

Revenues from property taxes will grow by \$303,120, a 5.4% increase. The (*ad valorem*) tax rate dedicated to operations will be \$0.1875. For the third consecutive year assessed values grew more than 8%, increasing from \$2.3 billion to \$2.5 billion (8.7%) due to a strong real estate market in the Houston area, and new construction.

Weakness in building permit revenue may signal a change and the value under the cap on increasing assessed value has declined significantly. Both factors indicate a slowing growth in assessed value.

Revenues generated by the City's one-cent sales tax are budgeted at \$565,000, slightly higher than the \$558,000 budgeted in 2002. Collections of sales tax dropped in June 2001, but recent collections indicate a slight improvement. Also the occupation of a new shopping area should increase sales tax collections in 2003.

Franchise taxes provide \$915,000, or 9.7% of the City's General Fund revenues. Utility rate hikes, which are likely as deregulation matures in 2003,

Revenues	Estimated 2002	Budget 2003
Property taxes	\$4,470,150	\$4,770,270
Franchise taxes	908,560	915,000
Sales taxes	558,000	565,000
Licenses and Permits	439,000	453,000
Other charges and fees	610,000	541,000
Recreation fees	415,000	415,000
Fines and court costs	300,000	325,000
Other revenues	530,400	530,400
Interfund transactions	631,000	844,000
	<u>8,862,110</u>	<u>9,358,670</u>

should increase this revenue source in 2003.

As in previous years, the 2003 Budget anticipates a payment from the Water and Sewer Utility Enterprise Fund. This \$844,000 payment is a reimbursement from the Enterprise Fund for administrative costs. Meter reading, billing, accounting, legal, data processing and insurance are all budgeted in the General Fund in order to centralize these costs.

Expenditures in 2003. The 2003 Proposed Budget recommends an appropriation in the amount of \$9.3 million in the General Fund. The General Fund's 2002 Budget was \$9,259,900, so this Budget represents less than a 1% increase in the total budget. Personnel costs are expected to amount to \$7.0 million, up 5% over last year. 1.4% of this increase is related to new positions in the Fire Department. Health care benefits are expected to increase 17% over the prior year, the second year that this major employee cost has increased by more than 15%. Appendix C provides line by line details about WestU's expenditures.

Expenditures	Estimated 2002	Budget 2003
Administration	539,500	564,110
Finance	1,616,560	1,432,730
Police	2,737,700	2,933,260
Fire	1,809,790	1,906,400
Public Works	1,417,580	1,663,200
Parks and Recreation	873,000	856,130
Total	<u>8,994,130</u>	<u>9,355,830</u>

FOR THE FUTURE:

Decisions made in preparing the 2003 General Fund Budget will impact the City's future

financial activity. Tax rates, service levels, and fee structures, once set, are very difficult to change. Yet these are the variables that the City Council must use to control the direction of the City's finances. In order to evaluate the impact of decisions taken during the preparation of the 2003 Budget together with the decisions taken in the years leading up to it, we have projected the financial direction embodied in the 2003 General Fund Budget into the future.

The projection presented here is based on numerous assumptions about WestU's future. These guesses about the future are almost certain to be incorrect, so projections are not an absolute chart of the financial future of the City. Instead, these projections are intended to help evaluate the City's current financial direction and its potential impact on the future. The principal assumptions used to project the future financial activity of the General Fund are:

- ❖ The Houston economy will not slide into a recession equal that of the mid-1980s.
- ❖ Inflation and interest rates will remain under control. A 2% rate of inflation was assumed. Interest rates for investing are assumed to be 2%.
- ❖ The additional firefighters added in the 2003 budget are projected a full year from 2004 on.
- ❖ The WestU Recreation Center will begin operations in 2004. The projected annual operating expenditures will be \$200,000 annually. The projection does not assume additional revenues from the operation of the Recreation Center.
- ❖ Assessed values will grow at the rate of inflation plus \$20 million in new construction each year.
 - ❖ No further draw downs of General Fund Reserves for capital or operation will be made.
 - ❖ New pedestrian lighting will be installed in 2003 and the increased tariff associated with that program will partially impact the 2004 Budget and fully impact the 2005 Budget. Additional costs are expected to peak at \$350,000 in 2006.
- ❖ Health care costs will continue to grow at 20% annually

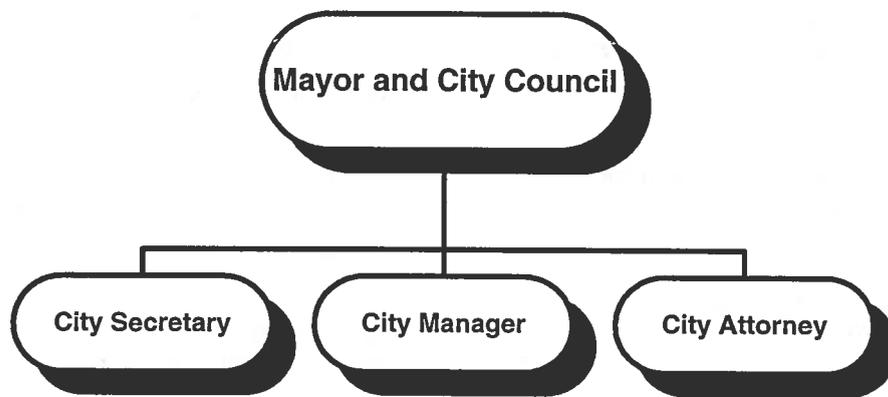
- ❖ Salaries and wages will increase 3% annually.

Based on these assumptions the property tax rate in the General Fund is projected to increase from \$0.1875 cents per \$100 in value to \$0.24 cents per \$100 value in 2007.

Projected Assessed Values and Property Tax Rates			
Year	Assessed Values	Tax Rate	Property Tax Revenue
2003	2,515,000,000	0.1900	4,677,900
2004	2,640,950,000	0.2000	5,239,650
2005	2,687,359,500	0.2150	5,731,600
2006	2,734,233,100	0.2300	6,238,426
2007	2,781,575,430	0.2400	6,622,375



Administration



Department Mission

To effectively and efficiently implement and administer the policies as 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.

Budget Changes:

- * Department separated into two divisions: Council and Administration.

Accomplishments in 2002:

- * Completed construction of pedestrian bridges over Poor Farm Ditch.
- * Developed Sidewalk Master Plan.
- * Conducted a comprehensive citizen survey.

- * Conducted diversity training for all employees.

- * Completed Website enhancements.

Goals for 2003:

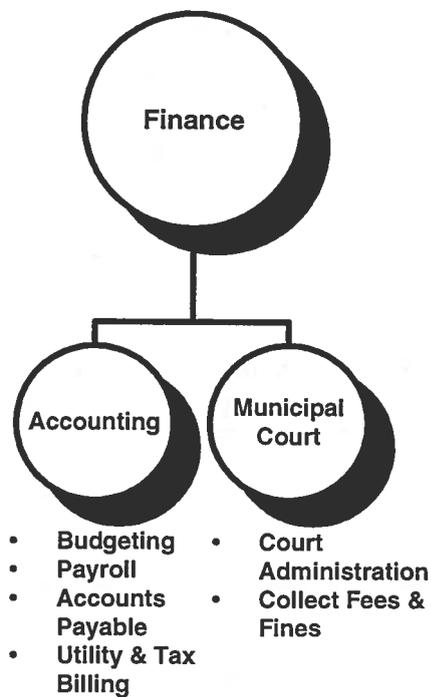
- * Conduct a municipal election.
- * Achieve compliance with Health Insurance Portability and Accountability Act.
- * Institute Charter amendment enhancing purchasing capabilities.
- * Provide orientation for new City Council
- * Begin implementation of enhancements to City Center as part of the Statewide Transportation Enhancement Program.
- * Begin comprehensive streetlight installation program.
- * Begin installing a new sidewalk system in accordance with Sidewalk Master Plan

Account Description	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Revised 2002	Budget 2003
<i>Administration</i>						
Personnel	\$ 251,267	\$ 351,345	\$ 360,001	\$ 373,500	\$ 364,150	\$ 391,010
Operating charges	208,151	241,169	214,654	173,350	173,350	78,000
Capital	8,550	4,427	517	2,000	2,000	2,000
Total	467,968	596,941	575,172	548,850	539,500	471,010
<i>Council</i>						
Personnel	-	-	-	-	-	4,550
Operating charges	-	-	-	-	-	88,550
Capital	-	-	-	-	-	-
Total	-	-	-	-	-	93,100
Total Administration	\$ 467,968	\$ 596,941	\$ 575,172	\$ 548,850	\$ 539,500	\$ 564,110

STAFFING SCHEDULE

POSITION	GRADE	BUDGET		SALARY RANGE	
		2002	2003	MINIMUM	MAXIMUM
<i>Administration</i>					
City Manager	NC	1	1	115,000 (current)	
City Secretary	NC	1	1	60,000 (current)	
Personnel/Risk Specialist	41	1	1	43,478	58,266
Assistant to the City Manager	39	1	1	39,469	52,893
Total administration		4	4		

Finance



DEPARTMENT MISSION

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

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, risk management, cash management, personnel, 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.

Budget Changes

- * Human resources – Tuition (\$10,000), consolidated from other budgets.
- * Transfers to Capital Projects eliminated.

Accomplishments in 2002:

- * Implemented laser printing of water utility bills, tax bills and direct link bills onto a single blank form.
- * Implemented automated check printing process using MICA toner.
- * Consolidated accounts payable and payroll into a single position.

Goals for 2003:

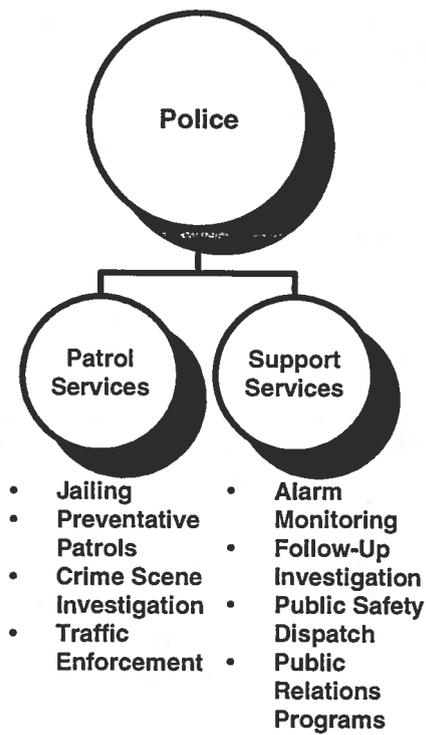
- * Complete Annual Audit process by April 2003.
- * Close books and reconcile all accounts by the 20th working day of the next month.
- * Reduce the number accounts with six consecutive estimated meter readings by 50%.

Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
<i>Finance</i>					
Personnel	\$ 419,457	\$ 391,520	\$ 389,767	\$ 439,800	\$ 439,510
Operating charges	336,346	309,440	343,705	280,170	299,900
Capital	3,444	17,500	16,291	10,170	5,500
Total	759,247	718,460	749,763	730,140	744,910
<i>Municipal Court</i>					
Personnel	158,823	158,221	156,387	156,020	163,510
Operating charges	12,628	7,529	20,794	9,200	10,400
Capital	-	1,302	3,124	-	-
Total	171,451	167,052	180,305	165,220	173,910
<i>City-Wide Charges</i>					
Operating charges	634,854	1,024,209	1,304,938	721,200	513,910
Total	634,854	1,024,209	1,304,938	721,200	513,910
Total - Department	\$ 1,565,552	\$ 1,909,721	\$ 2,235,006	\$ 1,616,560	\$ 1,432,730

STAFFING SCHEDULE					
POSITION	GRADE	BUDGET BUDGET		SALARY RANGE	
		2002	2003	MINIMUM	MAXIMUM
<i>Finance</i>					
<i>Accounting</i>					
Finance Director	ER1	1	1	60,293	80,793
Assistant Finance Director	42	1	1	46,739	63,635
Deputy Tax/Assessor Collector	38	1	1	33,743	45,219
Accounting Specialist	36	2	2	28,016	37,543
Customer Service Representative	35	1	1	26,870	36,008
Cashier	35	1	1	26,870	36,008
<i>Municipal Court</i>					
Municipal Court Clerk	39	1	1	39,469	52,893
Deputy Court Clerk	35	1	1	26,870	36,008
Total Finance		9	9		



Police



DEPARTMENT MISSION

To preserve the peace and to protect life and property by enforcing State, Federal 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 central alarm monitoring system, Direct Link.

Budget Changes

- * One patrol lieutenant position eliminated.

Accomplishments in 2002:

- * Complete reorganization to improve effectiveness and reduce one position.

Implemented

- * Made significant progress towards national accreditation.

- * Improved controls over department's fixed assets.

Goals for 2003:

- * Increase traffic enforcement activity.
- * Achieve national accreditation.

- * Implement^{ed} an internal investigation and inspection system to improvement operation of the department.

Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
<i>Police</i>					
Personnel	\$ 1,166,693	\$ 1,369,489	\$ 1,727,940	\$ 1,925,180	\$ 1,965,590
Operating charges	227,939	342,455	315,449	233,290	294,540
Capital	18,850	34,662	33,021	48,480	31,000
Total	1,413,482	1,746,606	2,076,410	2,206,950	2,291,130
<i>Communication</i>					
Personnel	244,359	280,744	325,534	462,950	545,630
Operating charges	49,554	60,180	66,306	67,800	96,500
Capital	-	-	-	-	-
Total	293,913	340,924	391,840	530,750	642,130
Total - Department	\$ 1,707,395	\$ 2,087,530	\$ 2,468,250	\$ 2,737,700	\$ 2,933,260

STAFFING SCHEDULE

POSITION	GRADE	BUDGET		SALARY RANGE	
		2002	2003	MINIMUM	MAXIMUM
<i>Police Department</i>					
<i>Police</i>					
Chief	ER2	1	1	72,352	96,951
Captain	ER1	1	1	60,293	80,793
Police Patrol Lieutenant	PL	3	2	56,627	75,886
Police Patrol Sergeant	PS	4	4	49,241	65,988
Administrative Sergeant	PS	1	1	49,241	65,988
Police Officer	PO	16	16	39,393	52,790
<i>Communications</i>					
Records Secretary	36	1	1	28,015	37,544
Police Dispatcher	PD	9	9	30,581	40,981
Total Police		36	35		

Fire



- Fire Education
- Fire Prevention
- Fire Supression
- EMS

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

starting after June 2003.

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.

Budget Changes:

- * Communication expense reduced. Wireless communication costs transferred to Police Budget.
- * Three additional firefighters are added

Accomplishments in 2002:

- * Completed ISO review resulting in lower Public Protection Classification.
- * Implemented ambulance service billing program.
- * Awarded a \$30 thousand FEMA grant.

Goals for 2003:

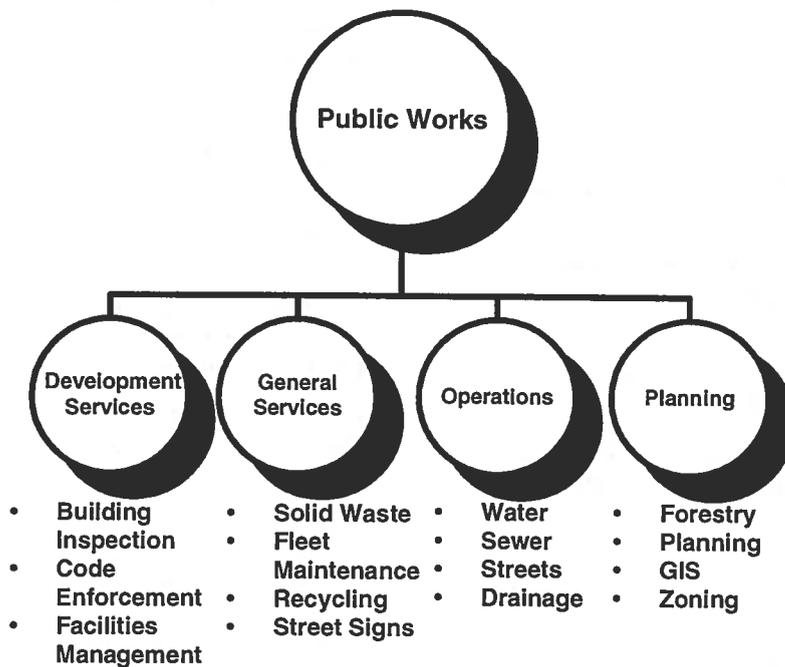
- * Complete plan for emergency response team plan and conduct tabletop exercise.
- * Hire three additional firefighters.

Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
<i>Fire</i>					
Personnel	\$ 1,199,364	\$ 1,373,146	\$ 1,494,212	\$ 1,647,300	\$ 1,736,300
Operating charges	128,622	171,364	154,995	153,410	141,730
Capital	10,607	39,526	14,124	9,080	28,370
Total	<u>1,338,593</u>	<u>1,584,036</u>	<u>1,663,331</u>	<u>1,809,790</u>	<u>1,906,400</u>
Total - Department	<u>\$ 1,338,593</u>	<u>\$ 1,584,036</u>	<u>\$ 1,663,331</u>	<u>\$ 1,809,790</u>	<u>\$ 1,906,400</u>

STAFFING SCHEDULE

POSITION	GRADE	BUDGET BUDGET		SALARY RANGE	
		2002	2003	MINIMUM	MAXIMUM
<i>Fire Department</i>					
Chief	ER2	1	1	72,352	96,951
Fire Marshal	FC	1	1	55,679	74,616
Fire Captain	FC	3	3	55,679	74,616
Fire Lieutenant	FL	3	3	46,400	62,180
Firefighter	FF	12	15	36,392	48,768
<i>Total-Fire Department</i>		20	23		

PUBLIC WORKS



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.

Budget Changes:

- * Department operations were reorganized into four divisions: Administration, Development Services, General Services, and Operations.

Accomplishments in 2002:

- * Implemented new work order/complaint tracking system.
- * Designed and implemented a comprehensive construction schedule with monthly updates to the City website.
- * Completely reorganized Department to improve efficiency and customer service.
- * Hired Traffic Technician, remodeled and equipped sign shop. Began city-wide inventory of signs and traffic control devices.
- * Hired and trained Code Enforcement/Animal Control Officer.
- * Completed 80% of ADA Transition Plan.
- * Achieved 70% compliance with Senate Bill 5.

- * Improved drainage by inspecting and cleaning Poor Farm Ditch.
- * Executed preliminary engineering study for Priority Area 2 drainage.

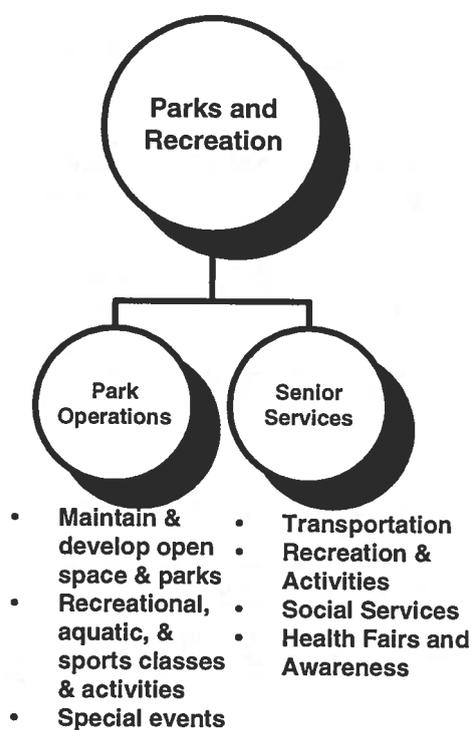
Goals for 2003:

- * Analyze the use of the new work order/complaint tracking software Complete Annual Audit process by April 2003.
- * Develop a GIS timetable and begin implementation. Train staff on GIS/ARCINFO.
- * Analyze and streamline the plat procedure.
- * Begin construction based on Sidewalk Master Plan.
- * Complete sign inventory and initiate a total sign replacement program.
- * Complete the scanning of Development Services historical data and coordinate with GIS software for efficient data retrieval.
- * Research the effectiveness of the H.T.E. *Click 2Gov* to make inspection and permitting requests available on line.
- * Complete NPDES Phase II Storm Water Management Plan and Permit Implementation Process by March 2003.
- * Complete preliminary engineering study for Priority Area 2 drainage.

Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
<i>Administration</i>					
Personnel	\$ 234,519	\$ 235,438	\$ 199,087	\$ 172,810	\$ 243,540
Operating charges	121,695	72,962	47,282	46,270	57,260
Capital	2,794	1,403	1,781	6,900	3,000
Total	359,008	309,802	248,150	225,980	303,800
<i>Development Services-Development Services</i>					
Personnel	342,210	342,210	432,563	428,260	480,320
Operating charges	70,944	70,944	37,189	51,750	80,300
Capital	3,277	3,277	1,998	3,800	3,500
Total	416,431	416,431	471,750	483,810	564,120
<i>Development Services - Facility Management</i>					
Personnel	65,888	65,888	42,306	80,650	39,940
Operating charges	129,895	129,895	107,270	151,080	167,840
Capital	11,512	11,512	5,665	-	-
Total	207,295	207,295	155,241	231,730	207,780
<i>General Services - General Fund</i>					
Personnel	-	-	-	-	213,190
Operating charges	-	-	-	-	100,980
Capital	-	-	-	-	1,500
Total	-	-	-	-	315,670
<i>Operations - General Fund</i>					
Personnel	453,917	453,917	388,874	351,870	210,140
Operating charges	157,678	157,678	289,051	124,190	61,690
Capital	2,911	2,911	5,253	-	-
Total	614,507	614,507	683,178	476,060	271,830
Total - Public Works	\$ 1,597,240	\$ 1,548,034	\$ 1,558,319	\$ 1,417,580	\$ 1,663,200

STAFFING SCHEDULE					
POSITION	GRADE	BUDGET BUDGET		SALARY RANGE	
		2002	2003	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Public Works Administration</i>					
Public Works Director	ER3	1	1	79,587	106,646
Administrative Assistant <i>Title</i>	38	1	1	39,469	52,893
Secretary Public Works	34	1	1	28,016	37,543
<i>Development Services</i>					
Chief Building Official	43	1	1	50,244	67,332
Plans Examiner	39	1	1	41,187	55,195
Senior Inspector	39	1	1	41,187	55,195
Building Inspector	38	2	1	33,743	45,219
Code Enforcement Officer	38	1	1	33,743	45,219
Planning & Dev. Coordinator/Forester	41	1	1	43,478	58,265
Planning & Development Assistant	38	1	1	39,469	52,893
Building Secretary	36	2	2	28,016	37,543
Building Maintenance Supervisor	34	1	1	24,579	38,939
<i>General Services</i>					
General Service Supervisor	42	1	1	43,478	58,265
Crew Chief-Street	37	-	1	29,161	39,078
Equipment Operator-Street	35	1	1	24,579	38,939
Traffic Technician	37	1	1	29,161	39,078
Mechanic	36	1	1	28,016	37,543
<i>Operations</i>					
Equipment Operator	35	2	2	24,579	38,939
Maintenance Worker - Street	32	3	3	21,144	28,335
<i>Total-Public Works</i>		23	23		

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 2002:

- * Completed improvements to Colonial Park.
- * Designed lounge area for Senior Services patrons.

- * Implemented summer outdoor concert series.

Goals for 2003:

- * Prepare for acquisition of recreation center. (YMCA).
- * Develop three new recreation classes.
- * Make improvements to the Community Building.

Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
<i>Parks & Recreation</i>					
Personnel	\$ 342,894	\$ 367,983	\$ 391,767	\$ 451,510	\$ 413,400
Operating charges	316,504	288,288	270,845	271,820	275,260
Capital	-	-	2,925	-	-
Total	<u>659,398</u>	<u>656,271</u>	<u>665,537</u>	<u>723,330</u>	<u>688,660</u>
<i>Senior Services</i>					
Personnel	116,820	119,018	123,467	120,770	134,870
Operating charges	19,736	26,857	25,791	28,900	28,100
Capital	3,387	-	6,148	-	4,500
Total	<u>139,943</u>	<u>145,875</u>	<u>155,406</u>	<u>149,670</u>	<u>167,470</u>
Total - Department	<u>\$ 799,341</u>	<u>\$ 802,146</u>	<u>\$ 820,943</u>	<u>\$ 873,000</u>	<u>\$ 856,130</u>

STAFFING SCHEDULE

POSITION	GRADE	BUDGET		SALARY RANGE	
		2002	2003	MINIMUM	MAXIMUM
<i>Parks and Recreation</i>					
<i>Parks and Recreation</i>					
Parks and Recreation Director	ER1	1	1	60,293	80,793
Recreation Manager	40	1	1	39,469	52,893
Administrative Assistant	38	1	1	28,016	37,543
<i>Senior Services</i>					
Senior Services Manager	40	1	1	41,187	55,195
Senior Activity Coordinator	34	1	1	28,016	37,543
Custodian	32	1	1	21,144	28,335
<i>Total-Parks and Recreation</i>		6	6		

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 2003 the Debt Service Fund will finance \$5,951,100 of debt service, a 13.2 % increase over the amount funded in 2002.

To fund this increase, an ad valorem tax rate of \$0.24 per \$100 will be required in 2003, an increase of 1.5 cents per \$100. .

The City Charter limits the City's bonded debt to 5% of the assessed value. Since the projected assessed value for the City in 2001 is \$2.5 billion, the current debt limit under this provision is \$125,000,000. As of January 1, 2003 the City will owe a total of \$87,640,000 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 \$70,250,000.

The City's most recent bond issue exhausted the authorization provided by the voters in 1996. It is estimated that the total cost of the infrastructure replacement projects will exceed the funds available leaving as much as \$10 million to be financed by a future issue of Certificates of Obligation. Additionally, the need to improve drainage in Priority Area 2 became clear after extensive flooding during tropical storm Allison. These improvements could add up to \$4 million to the total cost of infrastructure improvements.

Steady growth in assessed values, the political stability of the community, and the underlying strength in the Houston Area economy has kept the City's credit ratings high in spite of a significant debt load.

FUTURE ACTIVITY

The assumptions used to project debt service costs into the future are:

- ❖ The City will issue \$11 million in Certificates of Obligation in the latter part of 2003.
- ❖ Interest rates will remain favorable.

Given these assumptions, the City's Debt Service requirements are expected to increase to \$7.1 million in 2004, then remain virtually constant for the next 20 years. The tax rate necessary to fund the City's debt service is projected to rise to \$0.265 cents per \$100 in 2006 and then begin to decline as assessed values rise.

	(Payable from Ad Valorem Taxes)			
	Outstanding December 31, 2002	2003 Retirements	Outstanding December 31, 2003	2003 Interest
1992 Refunding Bonds*	\$ 830,000	\$ 830,000	\$ -	\$ 23,240
1993 Permanent Imp. Bonds*	275,000	275,000	-	9,763
1996 Permanent Imp. Bonds*	3,000,000	220,000	2,780,000	168,100
1998 Permanent Imp. and Ref. Bonds	13,925,000	640,000	13,285,000	657,914
2000 Permanent Imp. Bonds	20,755,000	205,000	20,550,000	1,140,244
2002 Permanent Imp. Bonds	28,140,000	40,000	28,100,000	1,501,412
2002 YMCA Certificates	3,325,000	85,000	3,240,000	144,430
	\$ 70,250,000	\$ 2,295,000	\$ 67,955,000	\$ 3,645,103
* After Refunding				

**City of West University Place
Debt Service Fund**

Fiscal Year	Beginning Balance	Revenues	Debt Service			Ending Balance	Assessed Values	Property Tax Rate
			Principal	Interest	Fees			
<i>Actual</i>								
1996	914,817	2,768,466	1,015,000	1,558,700	7,422	1,102,161	1,482,648,030	0.170
1997	1,102,161	2,778,068	1,085,000	1,851,638	4,837	938,754	1,519,242,260	0.190
1998	938,753	2,985,640	1,425,000	1,855,861	4,655	638,877	1,531,424,410	0.210
1999	638,877	3,802,529	1,585,000	2,035,008	10,063	811,335	1,545,971,060	0.210
2000	811,335	3,865,555	1,780,000	2,051,501	6,842	838,547	1,758,813,670	0.215
2001	838,547	4,486,860	1,880,000	2,811,936	400	633,071	2,054,320,850	0.215
<i>Estimated</i>								
2002	633,071	5,204,250	2,185,000	3,071,340	11,000	569,981	2,300,000,000	0.225
<i>Adopted Budget</i>								
2003	569,981	6,020,000	2,295,000	3,645,103	11,000	638,878	2,500,000,000	0.240
<i>Planning</i>								
2004	638,878	6,631,078	2,685,000	3,883,838	12,000	689,118	2,595,000,000	0.255
2005	689,118	7,028,532	3,145,000	3,971,969	12,000	588,681	2,640,950,000	0.265
2006	588,681	7,549,361	3,715,000	3,818,413	12,000	592,628	2,687,359,500	0.280
2007	592,628	7,543,950	3,865,000	3,649,537	12,000	610,041	2,734,233,095	0.275
2008	610,041	7,535,151	4,050,000	3,465,834	12,000	617,358	2,781,575,426	0.270
2009	617,358	7,522,908	4,250,000	3,263,000	12,000	615,266	2,829,391,180	0.265

WATER 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 2002 Budget provided \$200,000 to fund capital repairs and maintenance. During 2002, the City will spend an estimated \$224,040 repainting a tank, repairing the Wakeforest Water Tower, repairing sewer lines and replacing water meters.

New and continued projects The Meter Replacement Program is a multi-year project that will continue in 2003 Major repairs to a lift station and the repainting of the Wakeforest Tank are included in the 2003 budget.

WATER AND SEWER FUND - CAPITAL PROJECTS RESERVE					
STATEMENT OF REVENUES AND EXPENDITURES					
	Actual 1999	Actual 2000	Actual 2001	Estimated 2002	Budget 2003
BEGINNING BALANCE	\$ 91,543	\$ 196,270	\$ 308,512	\$ 196,443	\$ 182,403
REVENUES					
Transfers from:					
Water and Sewer Operating Fund	800,000	270,833	-	200,000	250,000
Interest	1,296	15,849	15,399	10,000	10,000
TOTAL REVENUES	801,296	286,682	15,399	210,000	260,000
TOTAL AVAILABLE	892,839	482,952	323,911	406,443	442,403
EXPENDITURES					
Meter Replacement Program	-	-	-	110,000	110,000
Lift Station Repair	-	-	-	-	75,000
Paint Wake Forest Tank	-	-	-	-	25,000
Contingeny	-	-	-	50,000	50,000
Completed Projects	691,908	174,440	127,468	64,040	-
TOTAL EXPENDITURES	691,908	174,440	127,468	224,040	260,000
ENDING BALANCE	\$200,931	\$ 308,512	\$ 196,443	\$ 182,403	\$ 182,403

SOLID WASTE FUND

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 2002. For the year ended December 31, 2002, the Solid Waste Fund is expected to bill an estimated \$925,000 for solid waste services. A fee increase included in the 2002 Budget, was delayed in order to see if efforts to control costs could defer the need to increase fees. Costs have remained stable and the Fund is expected to end 2002 with an operating deficit of \$58,358 even with the fee increase that is expected to be approved in late 2002.

The *direct* cost of providing solid waste services in 2002 is expected to amount to \$709,700, about 5% less than 2001. Direct costs include personnel, capital equipment, supplies, and services that can be directly related to the solid waste collection and disposal service. Of these costs the largest single cost is the fee for disposal of solid waste. This cost has been declining steadily due to better control over how the fee

was determined and recycling. In 1998 the City spent \$218 thousand for landfill service, in 2002 we are on track to spend \$115 thousand, a dramatic savings. We expect that landfill charges will remain stable in 2003 and further savings will not be as substantial.

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. As in prior years, \$190,000 was provided toward reimbursing the General Fund for these indirect costs, bringing the total cost of service to \$937,371.

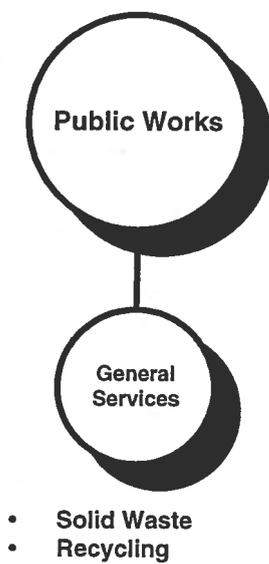
The 2003 Budget. The Solid Waste Fund will require an allocation of \$1,003,200 from the proposed municipal service fee and realize another \$100,000 from sales of recyclable material providing a total of \$1,113,200. The transfer of the Recycling Fund Balance to this fund should eliminate the operating deficit.

Expenditures are expected to total \$1,007,840 including the \$190,000 payment to the General Fund. The 2003 budget includes \$29,000 for a pilot program to evaluate roll out solid waste containers. If successful, roll out containers could reduce employee injury and increase customer service.

For the Future. The cost of collecting and disposing of solid waste is expected to increase at about the rate of inflation (2.5% to 3.0% annually). A rate increase is expected late in 2002 and rates should remain stable afterwards.

SOLID WASTE FUND					
STATEMENT OF REVENUES AND EXPENDITURES					
	Actual 1999	Actual 2000	Actual 2001	Estimated 2002	Budget 2003
BEGINNING BALANCE	\$ 117,112	\$ 97,806	\$ 17,881	\$ (58,358)	\$ (27,538)
OPERATING REVENUES					
Allocation of Municipal Fee	788,536	831,259	855,130	925,000	1,003,200
Sales of Recyclables	-	-	-	-	100,000
Interest	4,269	4,788	5,998	10,000	10,000
Transfers from other funds	100,000	-	-	50,000	100,000
TOTAL OPERATING REVENUES	892,805	836,047	861,128	985,000	1,213,200
TOTAL AVAILABLE	1,009,917	933,853	879,009	926,642	1,185,662
EXPENDITURES					
Operations	722,114	725,972	747,367	764,180	854,410
Administration	190,000	190,000	190,000	190,000	190,000
TOTAL EXPENDITURES	912,114	915,972	937,367	954,180	1,044,410
ENDING BALANCE	\$ 97,803	\$ 17,881	\$ (58,358)	\$ (27,538)	\$ 141,252

GENERAL SERVICES SOLID WASTE



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 2002:

- * Completed reorganization establishing a solid waste crew leader, leading to fewer customer complaints.
- * Completed negotiation with Republic Waste for disposal of solid waste at the Southwest Transfer Station.

- * Replaced one solid waste truck.
- * Discontinued the use of task time.
- * Eliminated the funding for one solid waste driver position for 2003.

Goals for 2003:

- * Implement a pilot program for residential roll out containers.
- * Expand daily recycling to include ink/laser jet cartridges.

Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Requested 2003
<i>General Services - Solid Waste</i>					
Personnel	343,173	370,421	386,076	375,150	469,660
Operating charges	345,140	355,551	356,795	330,050	354,250
Capital	-	-	4,500	4,500	30,500
Administrative charge	190,000	190,000	190,000	190,000	205,000
Total	878,313	915,972	937,371	899,700	1,059,410

STAFFING SCHEDULE

POSITION	GRADE	BUDGET		SALARY RANGE	
		2002	2003	MINIMUM	MAXIMUM
Solid Waste Fund					
Driver-Solid Waste	35	9 ^B	9 ^B	26,870	36,008
Laborer-Solid Waste <i>Equip Operator</i>	33 35	1	1	22,289	28,335
Total Solid Waste Fund		10	10		

Crew Leader

37 1 1

CAPITAL PROJECT FUND

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 2002 budget provided \$1,687,300 to fund projects. The sources of these funds were transfers from the General Fund; lease purchase contracts; grants; interest; and contributions.

The Fund began 2002 with a \$336,365 on hand. During 2002 the Fund is expected to receive \$275,000 from other funds.

A \$1,500,000 grant from METRO for street lights, \$400,000 from Friends of West University Place Parks, \$852,000 grant from the Texas Department of Transportation are expected to be received in 2003.

Expenditures are expected to be \$753,726 in 2002 leaving a Fund Balance of \$(92,361).

2003 Appropriations. Appropriations for 2003 include funding for projects underway when the current fiscal year ends on December 31, 2002 and three new projects.

Projects underway on January 1, 2003 include:

Street Light Replacement. METRO has granted the City \$1.5 million to upgrade the City's street lighting.

Gateway Signs. Funding for signage at the City's gateways is expected to cost \$37,500 a year for four years.

One completely new project has been included in the 2003 Budget:

\$125,000 has been provided as a contingency and to fund any unforeseen costs associated with acquiring the Y.

For the Future. Most of the City's immediate needs for capital have been met. A new fire truck will be needed in 2005. Preliminary plans for a new Police Station and a Recreation Center to be located on the grounds of the YMCA property will be firmed up by 2006..

	Project Schedule			
	Estimated Total Project Cost	Expenditures Through 2001	Estimated Expenditures 2002	Budget 2003
<i>Active Projects</i>				
Streetlights	\$ 1,525,000	\$ -	\$ 25,000	\$ 1,500,000
Downtown/Edloe Street	1,115,306	10,306	50,000	1,055,000
Gateway Signs	100,000	-	25,000	37,500
<i>New Projects</i>				
YMCA/West U Community Center	125,000			125,000
Contingency	25,000			15,000
Total Project Costs	\$ 2,890,306	\$ 10,306	\$ 100,000	\$ 2,732,500

	Summary of Sources and Uses				
	Actual 1999	Actual 2000	Actual 2001	Estimated 2002	Budget 2003
Beginning Balance	\$ 145,049	\$ (657,397)	\$ (226,884)	\$ 336,365	\$ (92,361)
<i>Sources</i>					
Transfers:					
General Fund	225,000	900,000	800,000	250,000	-
Recycling Fund	50,000	52,083	25,000	25,000	25,000
Grants					
METRO			-	-	1,500,000
Texas Department of Transportation			-	-	862,080
Interest	157,001	16,426	17,086	50,000	35,000
Friends of West University Place Parks			-	-	400,000
Certificates of Obligation			3,325,000	-	-
Total Sources and Balances	577,050	311,112	3,940,202	661,365	2,729,719
Capital Projects	1,234,447	537,996	3,603,837	753,726	2,732,500
Ending Balance	\$ (657,397)	\$ (226,884)	\$ 336,365	\$ (92,361)	\$ (2,781)

INFRASTRUCTURE REPLACEMENT FUND

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 2003 work on Priority Area 10 and 11B will get underway. Funds are available to complete all priority areas except for 11B. Certificates of Obligation will be issued in 2003 to provide the funding needed to complete all construction by 2005.

These bonds will raise property taxes and the cost of water service to West U residents. However these increases are expected to be well within the parameters established when the infrastructure program began. Debt service costs associated with this program are projected to reach \$7 million in 2003 and remain relatively constant well into the future.

FUND ACTIVITY

During 2002, work continued in priority areas 6B and 7A, 7B, 8, 9, 11A and 12. The 2003 budget appropriates funds to nine different areas ranging from area 5 to area 12.

PROJECT SCHEDULE				
	Total Project Cost	Project Costs Through 2001	Estimated 2002	Budget 2003
Area 4b/5a	\$ 7,655,000	\$ 7,653,138	\$ -	\$ 112,000.00
Area 5b/6a	5,600,000	5,516,927	-	-
Area 6b	7,680,000	7,177,145	-	500,000
Area 7a	7,800,000	6,675,825	25,000	25,000
Area 7b	8,197,000	3,467,192	3,334,420	1,695,400
Area 8	8,541,200	1,741,194	6,700,000	110,000
Area 9	7,950,000	388,711	5,061,300	2,500,000
Area 10	6,882,000	185,949	547,200	4,500,000
Area 11a	5,150,000	398,493	4,088,500	663,040
Area 11b	8,037,000	122,607	545,200	3,200,000
Area 12	4,466,300	3,566,247	800,100	100,000
Administration and issuance	376,000	192,459	25,000	-
Slip Lining Perimeter Sewer Lines	1,000,000	-	-	1,000,000
Contingency	100,000	-	-	100,000
	<u>79,434,500</u>	<u>37,085,887</u>	<u>21,126,720</u>	<u>14,505,440</u>

INFRASTRUCTURE REPLACEMENT FUND					
STATEMENT OF REVENUES AND EXPENDITURES					
	Actual 1999	Actual 2000	Actual 2001	Estimated 2002	Budget 2003
BEGINNING BALANCE	\$ 19,569,521	\$ 13,450,438	\$ 24,335,199	\$ 18,945,925	\$ 11,626,471
REVENUES					
Grants	600,459	547,825	259,000	260,000	260,000
Interest earned on investments	355,444	841,753	952,675	958,106	984,096
Bond Proceeds	-	16,107,933	6,390,000	12,639,160	8,400,000
TOTAL REVENUES	955,903	17,497,511	7,601,675	13,857,266	9,644,096
TOTAL AVAILABLE	20,525,424	30,947,949	31,936,874	32,803,191	21,270,567
EXPENDITURES					
Capital Projects	7,074,986	6,612,750	12,990,949	21,176,720	14,505,440
TOTAL EXPENDITURES	7,074,986	6,612,750	12,990,949	21,176,720	14,505,440
ENDING BALANCE	\$ 13,450,438	\$ 24,335,199	\$ 18,945,925	\$ 11,626,471	\$ 6,765,127

**SIDEWALK CONSTRUCTION
FUND**

The Sidewalk Construction Fund is used to account for the cost and financing of replacing the City's sidewalks.

FUND ACTIVITY

During 2001 the Fund expended \$17,968 leaving a fund balance of \$4,993,301. Expenditures in 2003 are expected to amount \$3,000,000, but the entire \$4,744,593 is budgeted.

SIDEWALK CONSTRUCTION FUND					
STATEMENT OF REVENUES AND EXPENDITURES					
	Actual 1999	Actual 2000	Actual 2001	Estimated 2002	Budget 2003
BEGINNING BALANCE	\$ -	\$ -	\$ 4,993,301	\$ 4,975,333	\$ 4,624,593
REVENUES					
Proceeds from sale of bonds	-	5,000,000	-	-	-
Interest earned on investments	-	-	-	149,260	120,000
TOTAL REVENUES	-	5,000,000	-	149,260	120,000
TOTAL AVAILABLE	-	5,000,000	4,993,301	5,124,593	4,744,593
EXPENDITURES					
Sidewalk Construction	-	6,699	17,968	500,000	4,744,593
TOTAL EXPENDITURES	-	6,699	17,968	500,000	4,744,593
ENDING BALANCE	\$ -	\$ 4,993,301	\$ 4,975,333	\$ 4,624,593	\$ (0)

EQUIPMENT REPLACEMENT FUND

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 City Department contributes to the Equipment Replacement Fund based on the estimated life and replacement value of the equipment used. 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 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 \$300,000.

The City expects to spend \$251,000 for equipment in 2003.

The Equipment Replacement Reserve is expected to decrease to \$179,860.

EQUIPMENT REPLACEMENT FUND					
STATEMENT OF REVENUES AND EXPENDITURES					
	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Requested 2003
BEGINNING BALANCES	\$ 54,646	\$ 105,924	\$ 145,420	\$ 201,810	\$ 189,450
REVENUES:					
Transfer from the General Fund	148,400	221,759	166,500	201,480	103,110
Transfer from the Water and Sewer Fund	63,800	69,116	63,800	63,700	65,800
Transfer from the Solid Waste Fund	104,300	112,992	104,300	74,210	107,250
Other revenues	3,690	4,680	-	-	5,000
Interest	9,547	5,478	14,287	7,250	7,250
TOTAL REVENUES	329,737	414,025	348,887	346,640	✓ 288,410
TOTAL AVAILABLE RESOURCES	384,383	519,949	494,307	548,450	477,860
TOTAL EXPENDITURES	278,459	374,529	292,497	359,000	298,000
ENDING BALANCE	\$ 105,924	\$ 145,420	\$ 201,810	\$ 189,450	\$ 179,860

EQUIPMENT REPLACEMENT LIST

	Actual 1999	Actual 2000	Actual 2001	Estimated 2002	Budget 2003
<i>General Fund</i>					
Police Department					
Automobiles	\$ 53,376	\$ 54,971	\$ 18,428	\$ 60,000	\$ 90,000
Radios	119,102	-	63,554	-	-
Alarm Monitoring Equipment	-	-	-	-	48,000
Finance Department					
Central administration data server (AS/400)	-	-	47,678	-	-
Fire Department					
Automobile/Pickup truck	-	-	-	22,000	-
Ambulance	105,980	-	-	-	-
Breathing Air Compressor	-	-	-	-	17,000
Public Works Department					
Pickup trucks	-	-	28,137	35,000	66,000
Crew trucks	-	-	-	95,000	-
Radios	-	49,505	-	-	-
Flat bed truck	-	36,250	-	-	-
Traffic Light Controller	-	-	-	-	47,000
Tractor	-	-	-	-	30,000
<i>Water and Sewer Fund</i>					
Public Works Department					
Video Cameras for sewer lines	-	35,633	-	-	-
Jet Truck	-	78,636	-	-	-
Field Services Division - three pickup trucks	-	-	-	-	-
<i>Solid Waste Fund</i>					
Solid Waste Truck	-	119,534	134,700	147,000	-
TOTAL EXPENDITURES	\$ 278,458	\$ 374,529	\$ 292,497	\$ 359,000	\$ 298,000



SPECIAL REVENUE FUNDS

Special Revenue Funds are created to 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. One new Fund the *Court Technology Fund* was added to the 2002 Budget to account for the revenues generated by a Court Technology Fee added to each traffic ticket. The revenues generated by this fee will be used to acquire computers and software that will add to the efficiency of the operation of the Municipal Court.

THE PARKS FUND

The Parks Fund accounts for donations made by citizens for West U parks. The principal source of revenue is small donations made when paying utility bills. .

PARKS FUND						
STATEMENT OF REVENUE AND EXPENDITURES						
Fiscal Year	Beginning Balance	Donations	Interest	Expenditures Park Programs	Ending Balance	
1999	3,973	1,367	121	-	5,461	
2000	5,461		312		5,773	
2001	5,773	1,926	371	-	8,070	
2002	8,070	2,000	200	(9,000)	1,270	
2003	1,270	2,000	200	-	3,470	

THE RECYCLING FUND

The Recycling Fund is closely related to the Solid Waste Fund. The 2002 Budget was based on expected revenues of \$91,500. Expenditures in 2002 include a community awareness program and recycling containers.

Since the activity associated with this fund is so closely tied to the Solid Waste Fund, the two funds are presented as a combined fund in 2003.

RECYCLING FUND						
STATEMENT OF REVENUE AND EXPENDITURES						
Fiscal Year	Beginning Balance	Sales of Recyclables	Other Income	Expenditures		Ending Balance
				Solid Waste	Transfers	
1999	2,224	35,180	617	(12,479)	(25,000)	542
2000	542	98,676	49,411	(62,238)	(52,083)	34,308
2001	34,308	68,105	6,604	(1,126)	(25,000)	82,891
2002	82,891	110,000	1,500	(35,000)	(75,000)	84,391
2003	84,391	15,609	-	-	(100,000)	-

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 2003 revenues, consisting of activity fees paid by seniors, are expected to amount to \$2,600. Expenditures on these activities are also expected to be \$2,600.

SENIOR CITIZENS ACTIVITY FUND					
STATEMENT OF REVENUE AND EXPENDITURES					
Fiscal Year	Beginning Balance	Activity Fees	Donations	Senior Activities	Ending Balance
1999	-	-	-	-	-
2000	-	-	-	-	-
2001	-	2,173	-	(1,251)	922
2002	922	2,500	100	(2,500)	1,022
2003	1,022	2,500	100	(2,500)	1,122

THE 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 generated by this fee may be spent on technology to support the operation of the City's Municipal Court. In 2003 revenues are expected to amount to \$15,000. Expenditures for computers and support are expected to amount to \$12,000.

COURT TECHNOLOGY FUND					
STATEMENT OF REVENUE AND EXPENDITURES					
Fiscal Year	Beginning Balance	Fines	Interest	Technology	Ending Balance
1999	-	-	-	-	-
2000	-	-	-	-	-
2001	-	2,484	5	-	2,489
2002	2,489	15,000	-	(12,000)	5,489
2003	5,489	15,000	-	(12,000)	8,489

**APPENDIX A
BONDED DEBT**

Most cities use long-term debt to finance the construction or purchase of major capital assets. Since its incorporation 1925, the City has used debt to finance the construction of streets, drainage, water and sewer assets.

As the City became "built out" in the 1950s the need for new debt declined and by 1983 the City had only \$1.1 million in outstanding bonded debt. Even so, the City was on the brink of momentous change. In 1983 the assessed value of taxable property in the City totaled \$424,360,000.

Nineteen years later in 2002, assessed values have increased by more than \$2 billion to \$2,500,000,000. This tremendous increase in value came as the result of an economic and social trend - that is still underway.

West University Place's assessed values shot up because it was attractive to managers and professionals who wished to be closer to their work. The City's low crime rate, trees, good public transportation, and convenient access to both the Medical Center and downtown triggered a building boom similar to a new developing City. Older homes were torn down and replaced with new structures at an astonishing rate.

The City began to experience problems similar to those experienced in developing areas. Streets and drainage systems that were already approaching the end of their useful lives were taxed to the breaking point. In 1982 the citizens approved \$3.3 million in bonds to be issued to construct a new police station and reconstruct the most deteriorated street, water, and sewer assets. This bond issue was the first since 1976.

The City next bond sale wasn't until 1992. The need to reconstruct the City's infrastructure was becoming acute. This bond sale marked the beginning of the current program.

Currently the City is following a plan approved by the citizens in November 1995. This plan

calls for long-term debt to be used in reconstructing the City's entire infrastructure by the year 2005. This program called for the City to issue \$63 million of bonds. All of the proceeds of these bonds were to be applied to infrastructure. The new debt called for in this plan is supported by *ad-valorem* taxes and net revenues from the water and sewer utility.

The City's most recent bond issue exhausted the authorization provided by the voters in 1996. It is estimated that the total cost of the infrastructure replacement projects will exceed the funds available leaving as much as \$10 million to be financed by a future issue of Certificates of Obligation. Additionally, the need to improve drainage in Priority Area 2 became clear after extensive flooding during tropical storm Allison. These improvements could add up to \$4 million to the total cost of infrastructure improvements.

The City Charter limits the City's bonded debt to

Outstanding Bonded Indebtedness December 31, 2002	
Bonded Indebtedness Payable from Ad Valorem Taxes	
1992 Refunding Bonds	\$ 830,000
1993 Permanent Imp Bonds	275,000
1996 Permanent Imp Bonds	3,000,000
1998 Permanent Imp Bonds	13,925,000
2000 Permanent Imp Bonds	20,755,000
2002 Permanent Imp Bonds	28,140,000
2001 YMCA Certificates	3,325,000
Bonded Indebtedness Payable from Ad Valorem Tax	70,250,000
Bonded Indebtedness Payable from Water and Sewer Revenues	
1996B Waterworks and Sewer System Imp. Bonds	1,270,000
1996A Waterworks and Sewer System Imp. Bonds	4,045,000
1998 Revenue Bonds	4,560,000
2001A Waterworks and Sewer System Imp Bonds	3,015,000
2001B Waterworks and Sewer System Imp Bonds	4,500,000
Bonded Indebtedness Payable from Water and Sewer	17,390,000
Total Bonded Indebtedness	\$ 87,640,000

5% of the assessed value. Since the projected assessed value for the City in 2001 is \$2.5 billion, the current debt limit under this provision is \$125,000,000. As of January 1, 2003 the City will owe a total of \$87,640,000 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 \$70,250,000.

Future Activity - In 2002 the last of the bonds authorized by the voters were sold and while the progress of construction appears to be on schedule for completion in 2005, the original construction cost estimates are now projected to be too low by less than \$10 million. One final debt issue in 2003 will finance this shortfall. The property tax rate dedicated to debt service is

expected to increase steadily to 28 cents per \$100 in value by 2006 to provide debt service for all bonds outstanding.

Debt Service To Maturity		
	Tax Supported	Revenue Supported
2003	5,940,103	1,337,050
2004	6,568,838	1,342,257
2005	7,116,969	1,341,233
2006	7,533,413	1,344,702
2007	7,514,537	1,342,862
After 2007	95,627,438	20,377,576
Total	130,301,298	27,085,680

**APPENDIX B
REVENUE SOURCES**

The City relies on four major sources of revenue to finance its activities.

PROPERTY TAXES:

Property (*ad valorem*) taxes attach as an enforceable lien on property as of each January 1 for all real and business personal property located within the City. Taxes are levied when the City Council adopts a budget for the next year, but no earlier than October 1. Taxes are due January 31 and are considered delinquent after that date. Property tax revenues are based on three major factors: assessed or estimated value, the rate of collection of outstanding balances, and the property tax rate.

Fiscal Year	General Fund	Debt Service Fund	Total Tax Rate
1996	0.2100	0.1600	0.3700
1997	0.2100	0.1700	0.3800
1998	0.2100	0.1900	0.4000
1999	0.2100	0.2100	0.4200
2000	0.2000	0.2100	0.4100
2001	0.2050	0.2150	0.4200
2002	0.1950	0.2250	0.4200
2003	0.1900	0.2400	0.4300

The City's property tax policies has been to decrease the amount of property taxes dedicated to maintenance and operations and increase the portion dedicated to paying debt service. Since 1991 when the debt service component of property taxes

amounted to less than 25% of the total tax rate, debt service payments have risen to consume more than 55% of total tax revenues. Tax revenues dedicated to debt service are expected to reach \$6.7 million annually and remain stable into the foreseeable future.

The Harris County Appraisal District (HCAD) is responsible for appraising the values of property sited within Harris County. State law requires HCAD to appraise all property in its jurisdiction

Tax Rate Comparison	
Jurisdiction	Tax Rate
Bellaire	0.5100
Houston	0.6650
Southside Place	0.2300
Jersey Village	0.6840
Spring Valley	0.4500
Sea Brook	0.5494

at least every five years at 100% of the estimated market value. The oversight of this process is vested in the

Appraisal Review Board. Residential property accounts more than 98% of all property value in the City. The ratio of residential property value to total value has grown steadily for the past five years, while commercial and utility property values continue to decline as a component of total value. This trend will continue into the future.

The City establishes the tax rate, assesses, and levies the tax. State law provides that if the City raises the rate more than 8% (after certain adjustments) above the previous year's rate, the voters can

	Residential Rates	
	Water	Sewer
0 - 3,000 gallons	\$2.00 per 1,000 gallons	\$1.95 per \$1,000 gallons
3001 - 15,000 gallons	\$2.18 per 1000 gallons	\$1.95 per \$1,000 gallons
15,001 gallons and up	\$2.37 per 1,000 gallons	\$1.95 per \$1,000 gallons

The City's 2003 property tax revenue is based on an estimated assessed value of \$2,500,000 and a 99% collection rate. The estimated market value of taxable property has grown explosively (225%) since 1987. In the past five years the taxable value of property has grown almost \$1 billion. The property tax rate in 2003 will be \$0.43000 per \$100 valuation, 1 cent above last year's rate. Increased debt service requirements caused the need for this increase.

UTILITY FEES:

Water and sewer service fees: The City provides water and sewer services to approximately 5,880 customers. Of this total, about 97% are residential and 3% are commercial.

The City increased its water and sewer rates in 2001 and expects that further increases will be needed in 2003. These increases are driven by dramatic increases in debt service expenditures since 1998.

Solid Waste Fees: The City collects and disposes of solid waste for its citizens. This service is provided twice weekly at curbside. Additionally, the City operates a curbside recycling program for the benefit of its citizens. A \$14.25 monthly fee funds these services for citizens under 65 years of age. The monthly fee is \$6.50 per month for citizens over 65 years of age. These fees are expected to generate \$850,000 in 2002. A fee increase is expected to be approved by the City Council in November of 2002 raising the monthly charge to \$15.75 for citizens under 65 years of age and to \$8.00 for citizens older than 65. These increased fees should generate \$1 million in 2003.

SALES TAX:

The sales tax in the City of West University Place is currently 8.25% of goods and services sold within the City. The tax is collected by businesses making the sale and remitted to the State Comptroller of Public Accounts. Of the 8.25%, the State retains 6.25% and, distributes 1% to the Metropolitan Transit Authority, and 1% to the City. The City's portion of Sales Taxes amounted

to \$533,546 and is expected to amount to \$835,000 in 2002 on the strength of \$300,000 one-time adjustment resulting from an audit of what jurisdiction West U's business were reporting to the State. Revenues from Sales Taxes are expected to generate \$565,000 in 2003.

FRANCHISE FEES:

The City maintains non-exclusive franchise agreements with utility companies that use the City's roadway rights-of-way to conduct their businesses. Besides defining the responsibilities of the utilities in maintaining their assets, the agreements contain a franchise fee clause requiring the utilities to compensate the City for the use of the rights-of-way. Generally, these fees are based on a percentage of the utilities gross receipts generated by services provided to customers located within the City's corporate limits. Franchise fees are expected to generate \$915,000 in 2003.

	Historical Revenues (not including utility services)				
	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Property Taxes	6,610,664	7,376,687	8,532,873	9,574,400	10,740,270
Sales Tax	543,556	824,614	896,958	558,000	565,000
Franchise Fees	818,326	786,672	533,646	908,560	915,000
Licenses and Permits	396,484	496,677	472,081	439,000	453,000
Fines and Forfeitures	307,058	274,001	276,815	300,000	325,000
Charges for Services	796,763	914,686	901,544	1,025,000	1,141,000
Intergovernmental	650,459	1,055,425	259,000	359,000	359,000
Investment Income	1,288,324	1,015,579	1,720,839	1,092,900	900,000
Other Revenues	343,348	478,268	389,693	250,400	250,400

General Fund Revenue Detail

	Actual 1999	Actual 2000	Actual 2001	Estimated 2002	Estimated 2003
Property Taxes					
Current year collections	\$ 3,274,482	\$ 3,574,149	\$ 4,136,229	\$ 4,440,150	\$ 4,740,270
Prior year collections	27,303	30,711	29,189	28,000	28,000
Penalty and interest	4,632	-	-	-	-
Collection Fees	2,768	1,090	1,429	2,000	2,000
	<u>3,309,185</u>	<u>3,605,950</u>	<u>4,166,847</u>	<u>4,470,150</u>	<u>4,770,270</u>
Franchise Taxes					
Telecommunications	167,012	173,530	130,434	160,000	160,000
Electrical	475,920	483,480	579,778	525,390	540,000
Cable T.V.	113,434	120,393	124,293	115,000	115,000
Gas	61,960	51,108	62,453	108,170	100,000
	<u>818,326</u>	<u>828,511</u>	<u>896,958</u>	<u>908,560</u>	<u>915,000</u>
Sales Tax					
	<u>543,556</u>	<u>786,672</u>	<u>553,646</u>	<u>558,000</u>	<u>565,000</u>
Licenses and Permits					
Business Licenses					
Electrical Cont. Lic.	21,853	16,055	18,955	18,000	22,000
Contractor Registration	36,125	28,450	29,650	27,000	25,000
Other	4,499	2,571	878	1,000	1,000
Non-Business Licenses					
Building Permits	153,524	220,326	221,925	210,000	210,000
Electrical Permits	31,995	32,734	31,565	25,000	25,000
Heating and A/C Permits	23,120	24,417	24,113	23,000	25,000
Plumbing Permits	53,164	82,304	58,503	60,000	70,000
Fence and Sidewalk Permits	20,340	33,716	38,225	25,000	25,000
Tree Disposition Fee	35,050	30,875	25,075	25,000	25,000
Other	16,816	21,331	23,190	25,000	25,000
	<u>396,486</u>	<u>492,779</u>	<u>472,079</u>	<u>439,000</u>	<u>453,000</u>
Fees for service					
Street Light Fee	\$ 179,736	\$ 185,122	\$ 189,789	\$ 182,000	\$ -
Ambulance Service	35,016	71,400	31,890	125,000	175,000
Alarm Monitoring	72,067	116,433	146,977	155,000	175,000
	<u>286,819</u>	<u>372,955</u>	<u>368,656</u>	<u>462,000</u>	<u>350,000</u>
Other Charges and Fees					
Plan Check Fees	53,472	74,750	94,947	75,000	75,000
Re-inspection fee	19,836	25,610	49,110	26,000	50,000
Other Building Related	16,395	19,505	15,027	16,000	16,000
Pet Regulation	14,396	15,227	12,673	10,000	15,000
Child Safety Seat	13,371	16,228	18,128	16,000	18,000
Other	14,010	9,507	744	5,000	17,000
	<u>131,480</u>	<u>160,827</u>	<u>190,629</u>	<u>148,000</u>	<u>191,000</u>
Recreation Fees					
Aquatic Classes	81,139	49,920	96,406	115,000	115,000
Membership Fees	74,963	87,095	81,414	92,000	92,000
Swimming Fees	57,804	47,803	51,134	55,000	55,000
Other	22,274	16,425	15,929	15,000	15,000
Rents	26,800	28,383	22,646	18,000	18,000
Class Fees	115,484	151,276	105,108	120,000	120,000
	<u>378,464</u>	<u>380,902</u>	<u>372,637</u>	<u>415,000</u>	<u>415,000</u>

General Fund Revenue Detail (continued)

	Actual 1999	Actual 2000	Actual 2001	Estimated 2002	Estimated 2003
Fines and Court Costs	307,058	274,001	274,331	300,000	325,000
Earnings on Investments	306,790	346,193	336,450	280,000	280,000
Miscellaneous					
Rents					
Bellaire - Theode	22,880	19,360	22,120	22,800	22,800
Goode Co.	11,000	11,000	14,200	12,000	12,000
Houston Hills	18,649	17,827	2,467	-	-
Trisports Payment	14,000	14,000	-	-	-
Paving Assessments	-	930	-	-	-
Southside expense sharing	-	-	-	75,000	77,000
Intergovernmental	-	165,337	-	100,000	100,000
Other Revenues	84,542	123,586	(11,490)	40,600	38,600
	<u>151,071</u>	<u>352,040</u>	<u>27,297</u>	<u>250,400</u>	<u>250,400</u>
Internal Charges					
Water Fund	\$ 441,000	\$ 441,000	\$ 441,000	\$ 441,000	\$ 654,000
Solid Waste Fund	190,000	190,000	190,000	190,000	190,000
	<u>631,000</u>	<u>631,000</u>	<u>631,000</u>	<u>631,000</u>	<u>844,000</u>
TOTAL GENERAL FUND	\$ 7,260,235	\$ 8,231,830	\$ 8,290,530	\$ 8,862,110	\$ 9,358,670

APPENDIX C

General Fund - Expenditure Detail

<i>Administration</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Budget 2002	Revised 2002	Budget 2003
Salaries and wages	\$ 182,382	\$ 235,338	\$ 252,469	\$ 274,030	\$ 253,420	\$ 283,770
Overtime	965	2,509	3,381	4,420	7,270	1,700
Longevity	687	2,066	2,322	2,290	2,490	2,340
Auto allowance	7,224	7,264	7,200	7,200	7,200	9,600
Part-time/temporary	-	-	499	-	-	-
Retirement contribution	23,954	31,451	34,895	35,460	32,440	37,090
Social security cont.	13,060	17,230	18,206	22,030	19,600	22,980
Health care benefits	13,993	13,321	15,673	15,940	16,880	17,890
Workers' compensation	541	836	856	630	850	640
Employee relations	8,461	39,887	21,713	10,000	24,000	15,000
Employee tuition	-	1,443	2,787	1,500	-	-
Total - Personnel	251,267	351,345	360,001	373,500	364,150	391,010
Communications costs	48,483	78,649	35,568	40,000	40,000	25,000
Printing and binding	1,930	487	2,259	1,000	1,000	-
Community relations	9,923	7,740	6,899	10,000	10,000	10,000
Legal	98,745	72,643	84,189	75,000	75,000	-
Consultants	9,452	25,861	13,697	5,000	5,000	5,000
Professional dues	5,820	6,010	7,778	5,000	5,000	5,000
Publications	2,334	1,630	4,464	5,000	5,000	5,000
Equipment maintenance	5,417	5,519	5,203	2,500	2,500	2,500
Election expense	5,549	5,554	5,325	-	-	-
Recruiting and hiring	-	20,175	24,309	-	-	-
Equipment lease/rent	560	5,270	9,650	10,000	10,000	10,000
Office supplies	11,775	1,859	5,300	8,200	8,200	8,500
Travel and training	8,163	9,772	10,013	11,650	11,650	7,000
Total - Operating Chrgs	208,151	241,169	214,654	173,350	173,350	78,000
Data proc. hardware	8,550	4,427	517	2,000	2,000	2,000
Total - Capital	8,550	4,427	517	2,000	2,000	2,000
Total	\$ 467,968	\$ 596,941	\$ 575,172	\$ 548,850	\$ 539,500	\$ 471,010

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>Finance</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 295,022	\$ 272,730	\$ 252,498	310,000	\$ 309,750
Overtime	7,946	9,770	21,720	15,000	8,260
Longevity	3,719	2,830	2,800	2,800	2,460
Auto allowance	3,612	3,600	3,600	3,600	3,600
Part-time/temporary	9,766	-	14,170	-	-
Retirement contribution	37,862	37,740	36,632	42,300	40,170
Social security cont.	22,556	21,220	20,619	25,750	24,790
Health care benefits	34,501	40,260	33,483	39,040	48,290
Workers' compensation	641	870	690	810	690
Employee relations	3,653	1,000	3,555	500	1,500
Employee tuition	179	1,500	-	-	-
Total - Personnel	419,457	391,520	389,767	439,800	439,510
Communications costs	57,897	56,000	52,958	56,000	60,000
Consultants	17,965	-	10,236	250	-
Other contracted svcs	144,830	184,000	152,628	160,000	181,000
Professional dues	16,922	1,200	2,465	2,600	2,600
Publications	3,443	1,500	925	500	1,200
Equipment maintenance	48,239	30,000	75,210	20,000	8,000
Recruiting and hiring	10,572	-	728	-	-
Equipment lease/rental	3,551	6,000	7,712	8,600	9,600
Facilities	8,030	3,600	3,286	3,500	6,000
Office supplies	6,631	10,000	17,565	12,000	11,000
Operating supplies	13,585	12,500	11,680	10,000	12,500
Travel and training	4,681	4,640	8,312	6,720	8,000
Total - Operating Chrgs	336,346	309,440	343,705	280,170	299,900
Data proc. hardware	3,444	17,500	16,291	10,170	5,500
Total - Capital	3,444	17,500	16,291	10,170	5,500
Total	\$ 759,247	\$ 718,460	\$ 749,763	\$ 730,140	\$ 744,910

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>Court</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 123,406	\$ 116,808	\$ 112,089	112,340	\$ 116,150
Overtime	3,636	7,861	8,796	9,780	10,130
Longevity	2,229	2,364	1,515	660	720
Part-time/temporary	-	-	-	-	-
Retirement contribution	9,933	10,493	758	9,680	10,210
Social security cont.	9,157	9,487	10,197	8,650	8,960
Health care benefits	10,215	10,898	9,204	14,670	17,100
Workers' compensation	247	310	13,552	240	240
Employee tuition	-	-	276	-	-
Total - Personnel	158,823	158,221	156,387	156,020	163,510
Communication costs	2,587	2,665	2,995	2,700	2,700
Other contracts svcs	282	90	10,633	500	500
Professional dues	605	175	595	200	600
Publications	1,109	-	651	1,100	1,100
Equipment maintenance	5,467	1,776	2,886	1,500	1,500
Office supplies	954	1,250	725	1,200	2,200
Travel and training	1,624	1,573	2,309	2,000	1,800
Total - Operating Chrgs	12,628	7,529	20,794	9,200	10,400
Data proc. equipment	-	1,302	3,124	-	-
Total-Capital	-	1,302	3,124	-	-
Total	\$ 171,451	\$ 167,052	\$ 180,305	\$ 165,220	\$ 173,910

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>CityWideCharges</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Consultants	\$ 83,713	\$ -	\$ 150	\$ -	\$ -
Compensation due to separating employees	-	46,227	97,048	30,000	25,000
Employee relations	290	292	-	-	-
Human resources					
Recruiting and hiring	-	-	-	5,000	22,530
Employee Safety	-	-	-	2,900	2,900
Employee assistance	-	-	-	3,500	3,500
Employee tuition	-	-	-	-	10,000
Insurance					
General liability ins	23,598	18,577	15,616	18,000	22,000
Auto liability	37,346	21,276	44,623	38,000	41,000
Auto physical damage	14,828	20,730	18,662	16,600	18,600
Errors and omissions	22,478	18,805	16,539	14,300	16,730
Real and personal prop.	776	776	1,075	1,000	1,000
Boiler and machinery	2,312	-	-	-	-
Crime & fidelity bond	1,627	1,480	1,210	1,500	1,500
Property	20,596	21,421	29,420	25,400	25,400
Other	(22,411)	(7,498)	(12,772)	-	27,000
Utilities					
Electricity	134,518	175,551	193,796	180,000	161,750
Street light tariff	-	-	-	-	-
Telephone	-	-	59,556	50,000	50,000
City Mgr's contingency	15,183	38,949	39,323	35,000	35,000
Computer network maint.	-	17,623	692	50,000	50,000
Transfers to other funds					
Capital Projects	200,000	650,000	800,000	250,000	-
Solid Waste	100,000	-	-	-	-
Total	\$ 634,854	\$ 1,024,209	\$ 1,304,938	\$ 721,200	\$ 513,910

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>Police</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 809,624	\$ 918,193	\$ 1,147,115	\$ 1,287,210	\$ 1,330,950
Overtime	49,792	93,232	122,976	135,910	108,000
Longevity	8,919	8,869	10,333	12,080	12,620
Auto allowance	3,312	3,632	3,600	3,600	3,600
Part-time/temporary	1,739	1,313	-	-	-
Retirement contribution	115,290	133,590	172,437	182,890	185,750
Social security cont.	66,540	76,294	94,527	106,470	111,800
Health care benefits	89,280	100,679	139,326	147,400	166,700
Workers' compensation	20,152	32,813	35,769	48,120	44,170
Employee relations	2,045	355	1,347	1,500	2,000
Employee tuition	-	519	510	-	-
Total - Personnel	1,166,693	1,369,489	1,727,940	1,925,180	1,965,590
Communications costs	8,262	17,024	20,744	10,000	13,000
Community relations	1,610	3,437	282	2,000	3,000
Consultants	-	-	340	9,500	-
Professional dues	7,750	1,144	864	2,000	2,000
Publications	1,543	803	1,153	760	1,000
Law enforcement liab.	13,662	13,880	16,958	13,330	13,500
Equip. replacement	94,695	127,958	95,300	63,200	65,500
Equipment maint.	26,566	74,428	58,969	27,500	56,500
Vehicle maintenance	16,348	10,683	11,265	10,000	22,000
Recruiting and hiring	213	10,424	1,341	1,000	2,500
Apprehension & jailing	1,881	2,617	1,424	2,500	3,000
Equipment lease/rental	4,138	11,918	11,633	8,000	10,000
Facilities rent	5,895	9,515	25,428	18,000	30,000
Office supplies	6,988	3,616	5,269	6,000	7,000
Operating supplies	19,382	18,800	20,653	20,000	22,500
Fuel	9,332	21,960	21,801	23,000	25,000
Travel and training	9,674	14,248	22,025	16,500	18,040
Total - Operating Chrgs	227,939	342,455	315,449	233,290	294,540
Other Capital Outlay	16,005	32,077	1,847	45,480	25,000
Data proc. hardware	2,845	2,585	31,174	3,000	6,000
Total - Capital	18,850	34,662	33,021	48,480	31,000
Total	\$ 1,413,482	\$ 1,746,606	\$ 2,076,410	\$ 2,206,950	\$ 2,291,130

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>Communications</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 169,690	\$ 195,399	\$ 227,880	\$ 327,470	\$ 375,250
Overtime	8,539	16,788	22,032	34,540	30,000
Longevity	1,191	1,282	1,261	1,810	1,920
Part-time/temporary	5,816	4,480	-	-	-
Retirement contribution	23,008	27,305	32,240	43,940	51,240
Social security cont.	13,605	16,137	18,633	17,800	30,840
Health care benefits	21,351	18,459	23,021	36,730	55,590
Workers' compensation	1,159	894	467	660	790
Total - Personnel	244,359	280,744	325,534	462,950	545,630
Communications costs	16,645	981	344	3,000	20,000
Other contract services	28,755	49,823	58,990	55,000	58,000
Equipment replacement	2,758	6,671	4,785	6,000	7,500
Office supplies	864	1,594	1,340	1,200	8,000
Travel and training	532	1,111	847	2,600	3,000
Total - Operating Chrgs	49,554	60,180	66,306	67,800	96,500
Total	\$ 293,913	\$ 340,924	\$ 391,840	\$ 530,750	\$ 642,130

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>Fire</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 869,927	\$ 960,253	\$ 1,030,689	\$ 1,117,160	\$ 1,199,290
Overtime	15,781	64,486	77,934	111,900	80,400
Longevity	19,294	19,815	18,727	20,830	19,920
Auto allowance	3,612	3,962	3,600	900	-
Part-time/temporary	9,556	2,963	-	9,000	-
Retirement contribution	118,854	138,435	151,851	154,790	165,510
Social security cont.	69,426	79,958	83,971	94,790	101,390
Health care benefits	81,130	84,059	107,891	118,010	145,790
Workers' compensation	11,218	17,127	16,252	17,420	22,000
Employee relations	-	605	893	1,000	2,000
Employee tuition	566	1,484	2,404	1,500	-
Total - Personnel	1,199,364	1,373,146	1,494,212	1,647,300	1,736,300
Communications costs	44,812	54,719	21,067	24,600	7,700
Community relations	1,474	4,182	4,329	3,650	5,900
Other contracted svcs	11,629	12,640	17,800	13,800	19,600
Professional dues	850	1,310	1,160	1,000	1,000
Publications	541	643	133	80	450
Equipment Replacement	15	18,417	17,000	28,580	14,080
Equipment maintenance	6,074	10,617	11,981	12,000	12,000
Vehicle maintenance	11,092	2,123	24,385	15,000	15,000
Recruiting & hiring	-	1,909	-	-	-
Office supplies	3,409	2,545	2,982	2,500	3,500
Operating supplies	28,306	38,074	28,495	30,000	37,500
Fuel	3,527	3,906	3,336	4,000	4,000
Travel and training	16,893	20,280	22,327	18,200	21,000
Total - Operating Charges	128,622	171,364	154,995	153,410	141,730
Data processing hardware	-	1,518	-	1,080	3,500
Other equipment	10,607	38,008	14,124	8,000	24,870
Total - Capital	10,607	39,526	14,124	9,080	28,370
Total	\$ 1,338,593	\$ 1,584,036	\$ 1,663,331	\$ 1,809,790	\$ 1,906,400

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>P.W. - Administration</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 176,203	\$ 168,599	\$ 131,836	\$ 132,510	\$ 167,910
Overtime	983	4,865	2,428	2,450	2,410
Longevity	1,503	1,779	1,077	570	600
Auto allowance	3,612	3,632	4,350	1,600	3,600
Part-time/temporary	3,777	5,500	9,100	-	-
Retirement contribution	19,934	21,770	23,502	11,730	22,430
Social security cont.	13,840	13,526	11,678	10,080	12,430
Health care benefits	13,766	12,594	11,298	10,720	25,550
Workers' compensation	447	1,181	632	450	610
Employee relations	335	795	3,186	1,200	8,000
Employee tuition	119	1,196	-	1,500	-
Total - Personnel	234,519	235,438	199,087	172,810	243,540
Communications costs	15,230	2,655	4,479	10,000	1,660
Community relations	398	185	100	400	4,000
Consultants	17,169	11,874	11,186	5,000	20,000
Other contracted svcs	69,021	36,895	8,151	10,000	-
Professional dues	831	864	703	1,000	2,000
Publications	518	255	50	300	500
Equipment replacement	2,600	3,017	2,600	2,600	-
Equipment maintenance	4,805	2,126	4,501	3,000	3,500
Equipment lease/rental	2,244	6,646	8,254	7,200	9,000
Office supplies	4,412	2,923	3,220	3,500	5,000
Operating supplies	1,100	1,402	2,102	1,000	8,100
Electricity	215	37	-	-	-
Travel and training	3,152	4,083	1,936	2,270	3,500
Total - Operating Charges	121,695	72,962	47,282	46,270	57,260
Data processing hardware	-	-	1,781	2,900	3,000
Other equipment	2,794	1,403	-	4,000	-
Total Capital	2,794	1,403	1,781	6,900	3,000
Total	\$ 359,008	\$ 309,802	\$ 248,150	\$ 225,980	\$ 303,800

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>Development Services</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 187,990	\$ 226,211	\$ 315,623	\$ 313,670	\$ 332,690
Overtime	7,231	20,912	14,934	12,000	20,000
Longevity	964	1,199	1,498	1,260	1,680
Part-time/temporary	14,425	17,741	1,085	1,070	10,000
Retirement contribution	24,830	32,538	44,843	43,970	45,240
Social security cont.	15,466	18,676	24,601	24,090	27,110
Health care benefits	17,742	23,264	27,022	28,970	41,550
Workers' compensation	968	1,604	1,756	1,730	2,050
Employee relations	-	66	1,201	1,500	-
Employee tuition	-	-	-	-	-
Total - Personnel	269,616	342,210	432,563	428,260	480,320
Communications costs	1,840	6,467	3,235	2,500	3,450
Community relations	1,083	1,100	3,601	3,000	6,000
Other contracted svcs	66,560	19,023	(8,697)	10,000	15,000
Professional dues	310	1,072	795	1,000	1,500
Publications	630	606	940	850	2,000
Equipment replacement	15,200	16,467	-	-	12,850
Equipment maintenance	6,949	7,009	16,762	15,000	4,000
Vehicle maintenance	2,113	1,850	1,510	1,100	2,500
Office supplies	1,312	1,804	4,833	2,000	5,000
Operating supplies	5,645	10,577	5,706	5,800	17,000
Fuel	1,350	1,509	1,904	1,500	3,500
Travel and training	928	3,460	6,600	9,000	7,500
Total - Operating Charges	103,920	70,944	37,189	51,750	80,300
Data processing hardware	1,050	3,277	1,998	3,800	2,500
Other Equipment	-	-	-	-	1,000
Total Capital	1,050	3,277	1,998	3,800	3,500
Total	\$ 374,586	\$ 416,431	\$ 471,750	\$ 483,810	\$ 564,120

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>Facility Management</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 43,907	\$ 45,437	\$ 28,943	\$ 55,660	\$ 27,910
Overtime	2,446	4,236	2,698	5,490	1,390
Longevity	642	427	301	670	540
Retirement contribution	6,208	6,568	4,122	7,580	3,850
Social security cont.	3,549	3,773	2,296	4,460	2,280
Health care benefits	5,520	3,809	3,089	5,080	2,910
Workers' compensation	1,142	1,638	857	1,710	1,060
Employee relations	-	-	-	-	-
Employee tuition	-	-	-	-	-
Total - Personnel	63,414	65,888	42,306	80,650	39,940
Communications costs	878	1,336	250	1,000	600
Other contracted svcs	45,914	44,735	28,787	60,000	70,000
Publications	-	-	-	-	200
Equipment replacement	-	-	-	5,080	2,540
Equipment maintenance	6,008	1,453	4,907	6,000	8,000
Vehicle maintenance	854	2,674	1,010	3,000	500
Building and grounds maint.	69,835	59,794	66,471	65,000	70,000
Operating supplies	14,793	17,289	4,536	9,000	15,000
Fuel	1,412	2,446	1,309	1,500	500
Travel and training	15	143	-	500	500
Utilities	-	25	-	-	-
Total - Operating Charges	139,709	129,895	107,270	151,080	167,840
Other equipment	10,074	11,512	5,665	-	-
Total Capital	10,074	11,512	5,665	-	-
Total	\$ 213,197	\$ 207,295	\$ 155,241	\$ 231,730	\$ 207,780

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>General</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ 147,010
Overtime	-	-	-	-	11,180
Longevity	-	-	-	-	1,260
Retirement contribution	-	-	-	-	19,510
Social security cont.	-	-	-	-	11,670
Health care benefits	-	-	-	-	17,700
Workers' compensation	-	-	-	-	4,860
Employee relations	-	-	-	-	-
Employee tuition	-	-	-	-	-
Total - Personnel	-	-	-	-	213,190
Communications costs	-	-	-	-	2,800
Other contracted svcs	-	-	-	-	15,000
Publications	-	-	-	-	850
Equipment replacement	-	-	-	-	5,080
Equipment maintenance	-	-	-	-	6,500
Vehicle maintenance	-	-	-	-	12,000
Street signs	-	-	-	-	20,000
Equipment lease/rent	-	-	-	-	3,000
Office supplies	-	-	-	-	1,500
Operating supplies	-	-	-	-	9,000
Fuel	-	-	-	-	8,250
Travel and training	-	-	-	-	5,000
Utilities	-	-	-	-	12,000
Total - Operating Charges	-	-	-	-	100,980
Other equipment	-	-	-	-	1,500
Total Capital	-	-	-	-	1,500
Total	\$ -	\$ -	\$ -	\$ -	\$ 315,670

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>Operations</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 250,205	\$ 273,592	\$ 224,293	\$ 215,160	\$ 126,490
Overtime	8,941	34,674	40,084	26,920	6,000
Longevity	6,668	6,422	5,343	3,650	1,080
Part-time/temporary	-	343	-	-	-
Retirement contribution	34,856	41,308	36,763	31,180	17,230
Social security cont.	20,221	23,836	20,300	18,490	10,220
Health care benefits	40,652	48,570	44,855	40,310	38,210
Workers' compensation	16,510	25,030	17,106	15,660	10,910
Employee relations	42	142	130	500	-
Employee tuition	-	-	-	-	-
Total - Personnel	378,095	453,917	388,874	351,870	210,140
Communications costs	1,655	1,825	1,841	1,200	1,100
Community relations	-	-	-	-	4,000
Other contracted services	-	-	-	-	5,000
Publications	112	34	25	100	400
Equipment replacement	35,200	38,133	35,200	21,440	10,640
Equipment maintenance	7,495	5,800	8,151	6,700	2,500
Vehicle maintenance	13,353	7,558	9,447	8,000	1,250
Drainage maintenance	56,490	-	-	-	20,000
Street maintenance	-	61,819	141,016	25,000	10,000
Street signs	-	45	34,984	25,000	-
Office supplies	202	69	570	-	300
Operating supplies	8,576	11,553	10,686	8,000	3,600
Fuel	7,924	7,054	7,629	9,500	2,000
Construction materials	11,659	12,772	5,903	9,000	-
Travel and training	1,334	424	1,539	1,000	900
Utilities	12,107	10,593	32,060	9,250	-
Total - Operating Charges	156,107	157,678	289,051	124,190	61,690
Other equipment	-	2,911	5,253	-	-
Total Capital	-	2,911	5,253	-	-
Total	\$ 534,202	\$ 614,507	\$ 683,178	\$ 476,060	\$ 271,830

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>Parks & Recreation</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 149,663	\$ 227,234	\$ 244,727	\$ 309,770	\$ 238,540
Overtime	756	1,028	658	460	500
Longevity	966	922	1,025	1,250	1,170
Auto allowance	4,833	3,911	3,600	3,600	3,600
Part-time/temporary	141,065	86,488	89,332	79,070	101,610
Retirement contribution	16,215	16,599	18,365	20,900	22,700
Social security cont.	18,447	19,597	20,378	19,390	26,420
Health care benefits	7,342	6,351	5,560	8,450	12,650
Workers' compensation	3,607	5,498	4,640	5,770	6,210
Employee relations	-	64	75	400	-
Employee tuition	-	292	3,407	2,450	-
Total - Personnel	342,894	367,983	391,767	451,510	413,400
Communications costs	21,162	24,011	13,578	17,000	9,000
Community relations	55,929	32,848	2,919	500	1,000
Tri-Sports	27,000	-	27,000	27,000	27,000
Professional dues	-	45	265	500	500
Equipment replacement	12,500	13,542	12,500	12,500	12,500
Equipment maintenance	3,277	8,926	7,512	5,250	5,250
Building and grounds	66,601	74,474	63,893	75,000	75,000
Swimming pool maint	24,670	18,567	17,974	19,190	20,000
Recruiting and hiring	-	230	195	-	-
Equipment lease/rental	744	4,939	2,521	6,000	3,500
Office supplies	4,665	3,017	3,643	3,500	3,500
Operating supplies	14,638	11,042	15,208	14,000	14,000
Treatment chemicals	6,793	9,062	18,301	9,250	12,000
Travel and training	3,611	2,280	1,334	1,500	3,010
Electricity	74,914	85,307	84,002	80,630	89,000
Total - Operating Charges	316,504	288,288	270,845	271,820	275,260
Furniture and equipment	7,196	7,567	1,541	6,250	-
Data processing hardware	-	2,923	3,422	-	-
Other equipment	-	-	2,925	-	-
Total - Capital	7,196	10,490	7,888	6,250	-
Total	\$ 666,594	\$ 666,761	\$ 670,500	\$ 729,580	\$ 688,660

APPENDIX C, cont.

General Fund (continued) - Expenditure Detail

<i>Senior Services</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 79,198	\$ 84,019	\$ 85,938	\$ 85,160	\$ 96,640
Overtime	952	124	571	1,000	530
Longevity	1,448	1,123	1,205	1,270	1,380
Part-time/temporary	4,460	2,800	970	-	-
Retirement contribution	10,537	10,920	11,866	11,540	12,530
Social security cont.	6,125	6,302	6,585	6,380	5,850
Health care benefits	13,260	12,714	15,308	14,410	16,700
Workers' compensation	840	1,016	1,024	1,010	1,240
Total - Personnel	<u>116,820</u>	<u>119,018</u>	<u>123,467</u>	<u>120,770</u>	<u>134,870</u>
Communication costs	3,067	4,565	2,045	3,000	2,700
Community relations	6,344	10,122	8,106	8,000	9,000
Boards & committees	-	1,699	525	1,500	1,500
Professional dues	160	221	35	200	300
Publications	-	4,225	-	-	-
Equipment replacement	3,900	1,754	3,900	7,600	7,600
Equipment maintenance	2,611	282	1,744	1,000	1,000
Vehicle maintenance	626	204	2,128	3,500	1,000
Equipment lease/rental	744	692	298	1,000	1,000
Office supplies	285	1,734	648	800	800
Operating supplies	840	1,359	4,624	1,300	1,400
Fuel	1,100	-	1,208	1,000	1,500
Travel and training	59	-	530	-	300
Total - Operating Charges	<u>19,736</u>	<u>26,857</u>	<u>25,791</u>	<u>28,900</u>	<u>28,100</u>
Furniture & equipment	-	-	6,148	-	4,500
Data processing equipment	3,387	-	-	-	-
Total-Capital	<u>3,387</u>	<u>-</u>	<u>6,148</u>	<u>-</u>	<u>4,500</u>
Total	<u>\$ 139,943</u>	<u>\$ 145,875</u>	<u>\$ 155,406</u>	<u>\$ 149,670</u>	<u>\$ 167,470</u>

APPENDIX C, cont.

Water Utilities Fund - Expenditure Detail

<i>Water Utilities</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 393,627	\$ 386,267	\$ 381,965	\$ 413,520	\$ 494,740
On-call	4,076	16,082	16,249	15,980	16,800
Overtime	18,034	42,381	51,850	65,450	49,690
Longevity	5,643	5,538	6,126	7,220	7,500
Part-time/temporary	647	5,703	49,567	53,770	7,000
Retirement contribution	54,485	59,002	61,892	61,200	73,010
Social security cont.	31,568	34,045	34,309	36,400	35,090
Health care benefits	54,443	59,534	66,102	79,860	119,710
Workers' compensation	9,682	13,212	12,744	11,010	13,550
Employee relations	1,224	1,696	2,131	4,500	4,500
Employee tuition	-	425	-	-	-
Total - Personnel	573,429	623,886	682,935	748,910	821,590
Communications costs	14,976	32,792	10,260	7,500	7,500
Community relations	-	-	810	10,000	10,000
Surface water contract	1,006,632	1,106,714	853,981	970,000	970,000
Sludge removal	183,887	34,674	38,555	40,000	47,000
Other contracted svcs	35,247	27,447	48,574	50,000	53,200
Professional dues	1,957	2,398	2,576	3,000	1,700
Equipment Replacement	63,800	69,117	63,800	65,800	65,800
Equipment maintenance	20,674	20,497	20,201	22,500	19,000
Vehicle maintenance	4,826	9,676	12,394	8,500	7,500
Building and grounds	1,486	19,050	6,185	7,500	5,000
Water system maint.	51,448	61,570	51,411	65,000	55,000
Sewer system maint.	86,103	84,909	80,664	75,000	75,000
Recruiting and hiring	-	135	-	-	-
Office supplies	1,192	1,137	385	1,000	1,500
Operating supplies	21,980	28,119	27,388	27,700	25,000
Fuel	11,646	13,811	11,583	10,600	10,600
Construction materials	9,210	10,038	7,335	7,000	-
Treatment chemicals	35,894	35,989	41,921	40,000	39,000
Travel and training	7,311	12,745	17,476	19,090	19,000
Electricity	222,300	304,240	287,652	305,000	305,000
Total - Operating Charges	1,780,569	1,875,058	1,583,151	1,735,190	1,716,800
Furniture and equipment	-	-	-	-	-
Other equipment	7,187	18,740	20,780	15,000	-
Total Capital	7,187	18,740	20,780	15,000	-
Total	\$ 2,361,185	\$ 2,517,683	\$ 2,286,866	\$ 2,499,100	\$ 2,538,390

APPENDIX C, cont.

Solid Waste Fund - Expenditure Detail

<i>Solid Waste Fund</i> Account Description	Actual 1999	Actual 2000	Actual 2001	Revised 2002	Budget 2003
Salaries and wages	\$ 198,380	\$ 191,618	\$ 227,415	\$ 196,350	\$ 267,310
Overtime	21,998	15,663	12,670	18,580	17,470
Longevity	6,201	5,822	5,075	2,900	3,540
Part-time/temporary	33,428	66,050	32,408	52,900	25,700
Retirement contribution	27,461	27,992	33,653	29,060	36,650
Social security cont.	16,681	16,188	18,740	16,430	22,060
Health care benefits	27,443	31,877	39,636	44,400	79,050
Workers' compensation	10,246	15,115	15,300	12,970	17,880
Employee relations	1,335	96	1,179	1,560	-
Employee tuition	-	-	-	-	-
Total - Personnel	343,173	370,421	386,076	375,150	469,660
Communications costs	3,114	-	22	2,500	1,000
Community relations	-	-	-	3,000	3,000
Landfill tipping fees	148,659	124,733	140,045	115,000	154,000
Landfill maintenance	20,956	27,708	2,613	200	-
Other contracted svcs	6,478	133	12,395	6,000	9,000
Equipment Replacement	104,210	112,992	104,300	107,250	107,250
Equipment maintenance	5,793	9,790	8,905	6,000	6,000
Vehicle maintenance	23,536	43,979	51,016	53,000	35,000
Operating supplies	8,694	7,086	10,500	11,000	9,000
Fuel	21,588	27,914	25,859	22,500	22,500
Travel and training	150	5	9	1,000	5,000
General Fund	-	-	-	-	-
Electricity	1,962	1,211	1,131	2,600	2,500
Total - Operating Charges	345,140	355,551	356,795	330,050	354,250
Data processing hardware	-	-	4,500	-	1,500
Other equipment	-	-	-	4,500	29,000
Total Capital	-	-	4,500	4,500	30,500
Administrative charge	190,000	190,000	190,000	190,000	205,000
Total	\$ 878,313	\$ 915,972	\$ 937,371	\$ 899,700	\$ 1,059,410

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL OBLIGATION BONDS: Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of West

University place pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

GOVERNMENTAL FUNDS: Those funds through which most governmental functions typically are financed. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects and Debt Service Funds).

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



CITY OF WEST UNIVERSITY PLACE

3800 UNIVERSITY BOULEVARD
HOUSTON, TEXAS

Telephone: 713.668.4441

CITY STAFF

City Manager	713.662.5810	mross@westu.org
City Secretary	713.662.5813	kholloway@westu.org
Finance Director	713.662.5816	wthomas@westu.org
Police Chief	713.662.5861	kbegley@westu.org
Fire Chief	713.662.5836	tstevenson@westu.org
Public Works Director	713.662.5840	rwicker@westu.org
Parks and Recreation Director	713.662.5892	mmailes@westu.org

CONSULTANTS

Auditors	Patillo, Brown and Hill	254.772.4901
City Attorney	Jim Dougherty	713.880.8808

SERVICES

Municipal Court	Gabriele Perez	713.662.5825
Developmental Services	Dennis Mack	713.662.5830
Senior Services	Janiss Stump	713.662.5895
Garbage, Recycling	Charlotte Gonsoulin	713.662.5838
Suggestion and Comments	Alisa Talley	713.662.5812



ORDINANCE NO. 1720

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING DECEMBER 31, 2003; APPROPRIATING FUNDS FOR SUCH BUDGET; CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; AND DECLARING AN EMERGENCY

WHEREAS, as required by the City Charter and state law, the City Manager has prepared and submitted to the City Council a budget with estimates of expenditures and revenues of all city divisions and activities for the year beginning January 1, 2003 and ending December 31, 2003; and

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

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

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

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

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

Section 2. The eight page document entitled "City of West University Place

Budget, For the Fiscal Year Beginning January 1, 2003 and Ending December 31, 2003” (“Budget”) is hereby approved and adopted. A true copy of the Budget is attached to and made a part of this ordinance. Funds in the amounts indicated in such Budget for each fund are appropriated for the purposes and projects described in such Budget.

Section 3. That this ordinance approving and adopting the Budget is made in all things in accordance with the terms and provisions of the City Charter of the City of West University Place, Texas and the laws of the State of Texas and shall be interpreted and construed in compliance therewith.

Section 4. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

Section 5. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the application of such word, phrase, clause, sentence, paragraph, section, or other part of this ordinance to any other persons or circumstances, shall be affected thereby.

Section 6. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local Government Code, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

Section 7. After adoption of the Budget, the City Manager shall provide for the filing of a true copy of the Budget (and each amendment) in the office of the County Clerk of Harris County, Texas.

Section 8. The public importance of this measure and the requirements of the law create an emergency and an urgent public necessity requiring that this Ordinance be passed and take effect as an emergency measure, and a state of emergency is hereby declared, and this Ordinance is accordingly passed as an emergency measure and shall take

effect immediately upon adoption and signature.

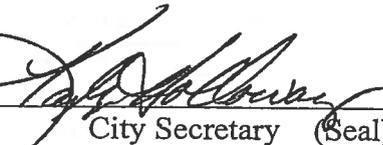
PASSED AND APPROVED ON FIRST AND FINAL READING, this 7th day of
October 2002.

Voting Aye: *Mayor Ferris, Council Members May, Farley & Jack*

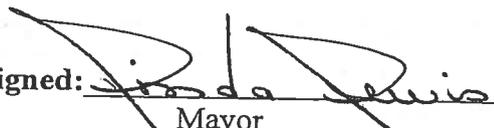
Voting Nay: *Council Member Griffin*

Absent: *none*

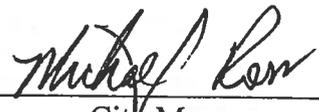
Attest:


City Secretary (Seal)

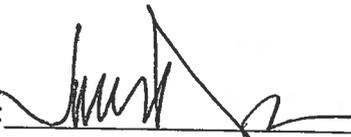
Signed:


Mayor

Recommended:


City Manager

Reviewed:


City Attorney

**CITY OF WEST UNIVERSITY PLACE BUDGET
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING
DECEMBER 31, 2003**

	2001 Actual	2002 Estimated	2003 Budget
GENERAL FUND			
BEGINNING BALANCE			
Cash	\$ 5,132,316	\$ 4,963,411	\$ 5,238,470
Less: Obligations	(1,138,786)	(1,970,163)	(2,377,242)
NET BEGINNING BALANCE	3,993,530	2,993,248	2,861,228
REVENUES			
Ad Valorem Taxes	4,166,847	4,470,150	4,770,270
City Sales Tax	896,958	908,560	915,000
Franchise Fees	533,646	558,000	565,000
Licenses and Permits	472,081	439,000	453,000
Fees for Services	338,277	462,000	350,000
Other Charges and Fees	190,629	148,000	191,000
Recreation Fees	372,637	415,000	415,000
Fines and Court Costs	274,332	300,000	325,000
Other Revenues	444,332	530,400	530,400
Interfund Transfers	631,000	631,000	844,000
TOTAL REVENUES	8,320,739	8,862,110	9,358,670
EXPENDITURES			
Administration	575,171	539,500	564,110
Finance	2,235,006	1,616,560	1,432,730
Police	2,468,250	2,737,700	2,933,260
Fire	1,663,331	1,809,790	1,906,400
Public Works	1,558,319	1,417,580	1,663,200
Parks and Recreation	820,944	873,000	856,130
TOTAL EXPENDITURES	9,321,021	8,994,130	9,355,830
NET ENDING BALANCE	2,993,248	2,861,228	2,864,068
Cash	4,963,411	5,238,470	4,864,068
Obligations	\$(1,970,163)	\$ (2,377,242)	\$ (2,000,000)

CITY OF WEST UNIVERSITY PLACE BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING DECEMBER 31, 2003			
	2001 Actual	2002 Estimated	2003 Budget
DEBT SERVICE FUND			
BEGINNING BALANCE			
Cash	\$ 838,547	\$ 633,071	\$ 569,981
Less: Obligations	-	-	-
NET BEGINNING BALANCE	838,547	633,071	569,981
REVENUES			
Ad Valorem Taxes	4,366,026	5,104,250	5,970,000
Interest	120,834	100,000	50,000
TOTAL REVENUES	4,486,860	5,204,250	6,020,000
EXPENDITURES			
Debt Service	4,691,936	5,256,340	5,940,100
Fiscal Fees	400	11,000	11,000
TOTAL EXPENDITURES	4,692,336	5,267,340	5,951,100
NET ENDING BALANCE	633,071	569,981	638,881
Cash	633,071	569,981	638,878
Obligations	\$ -	\$ -	\$ -

CITY OF WEST UNIVERSITY PLACE BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING DECEMBER 31, 2003			
	2001 Actual	2002 Estimated	2003 Budget
SOLID WASTE FUND			
BEGINNING BALANCE			
Cash	\$ 17,881	\$ -	\$ -
Less: Obligations	-	(58,358)	(27,538)
NET BEGINNING BALANCE	17,881	(58,358)	(27,538)
REVENUES			
Service Charges	855,130	925,000	1,003,200
Sales of Recyclable Material	-	-	100,000
Interest	5,998	10,000	10,000
Transfer from Other Funds	-	50,000	100,000
TOTAL REVENUES	861,128	985,000	1,213,200
EXPENDITURES			
Operations	747,367	764,180	854,410
Administration	190,000	190,000	190,000
TOTAL EXPENDITURES	937,367	954,180	1,044,410
NET ENDING BALANCE	(58,358)	(27,538)	141,252
Cash	-	-	141,252
Obligations	\$ (58,358)	\$ (28,739)	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING
DECEMBER 31, 2003**

	2001 Actual	2002 Estimated	2003 Budget
WATER FUND			
BEGINNING BALANCE			
Cash	\$ 2,247,253	\$ 1,789,044	\$ 1,813,944
Less: Obligations	-	-	-
NET BEGINNING BALANCE	2,247,253	1,789,044	1,813,944
REVENUES			
Service Charges	3,115,030	4,100,000	4,605,000
Interest	159,309	275,000	200,000
Other	-	5,000	10,000
TOTAL REVENUES	3,274,339	4,380,000	4,815,000
EXPENDITURES			
Public Works	2,857,602	2,940,100	3,217,390
Non-Departmental	874,946	1,415,000	1,562,050
TOTAL EXPENDITURES	3,732,548	4,355,100	4,779,440
NET ENDING BALANCE	1,789,044	1,813,944	1,849,504
Cash	1,789,044	1,990,663	1,849,504
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING
DECEMBER 31, 2003**

	2001 Actual	2002 Estimated	2003 Budget
WATER FUND CAPITAL RESERVE			
BEGINNING BALANCE			
Cash	\$ 308,512	\$ 196,443	\$ 182,403
Less: Obligations	-	-	-
NET BEGINNING BALANCE	308,512	196,443	182,403
REVENUES			
Transfers from:			
Water and Sewer Fund	-	200,000	250,000
Interest	15,399	10,000	10,000
TOTAL REVENUES	15,399	210,000	260,000
EXPENDITURES			
Capital Projects			
Wakeforest GST	-	-	25,000
Automated meter reading	-	110,000	110,000
Liftstation repairs	127,468	64,040	75,000
Fiscal 2002 repair contingency	-	50,000	50,000
TOTAL EXPENDITURES	127,468	224,040	260,000
NET ENDING BALANCE	196,443	182,403	182,403
Cash	182,403	182,403	182,403
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING
DECEMBER 31, 2003**

	2001 Actual	2002 Estimated	2003 Budget
CAPITAL PROJECTS FUND			
BEGINNING BALANCE			
Cash	\$ -	\$ 336,365	\$ (92,361)
Less: Obligations	(226,884)	-	-
NET BEGINNING BALANCE	(226,884)	336,365	(92,361)
REVENUES			
Transfers from:			
General Fund	800,000	250,000	-
Water and Sewer Fund	-	-	-
Parks Fund	-	-	-
Recycling Fund	25,000	25,000	25,000
Grants	-	-	2,362,080
Interest	17,086	50,000	35,000
Other Revenues	-	-	-
Certificates of Obligation	3,325,000	-	-
Contributions	-	-	400,000
TOTAL REVENUES	4,167,086	325,000	2,822,080
EXPENDITURES			
Street lights	-	25,000	1,500,000
Gateway signage	-	-	37,500
Geographic Information Study	-	20,000	-
Acquire YMCA Property	3,395,314	25,000	-
WestU Community Center	-	-	125,000
Downtown/Edloe Project	-	50,000	1,055,000
Whitt Johnson Park	208,523	-	-
Completed projects	-	633,726	-
Fiscal Year 2003 Contingency	-	-	15,000
TOTAL EXPENDITURES	3,603,837	753,726	2,732,500
NET ENDING BALANCE	336,365	(92,361)	(2,781)
Cash	-	841,189	-
Obligations	\$ 226,884	\$ -	\$ (2,781)

**CITY OF WEST UNIVERSITY PLACE BUDGET
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING
DECEMBER 31, 2003**

	2001 Actual	2002 Estimated	2003 Budget
SIDEWALK CONSTRUCTION FUND			
BEGINNING BALANCE			
Cash	\$ 4,993,301	\$ 4,975,333	\$ 4,624,593
Less: Obligations	-	-	-
NET BEGINNING BALANCE	4,993,301	4,975,333	4,624,593
REVENUES			
Interest	-	149,260	120,000
TOTAL REVENUES	-	149,260	120,000
EXPENDITURES			
Sidewalk Construction	17,968	500,000	4,744,593
Fiscal Year 2003 Contingency	-	-	-
TOTAL EXPENDITURES	17,968	500,000	4,744,593
NET ENDING BALANCE	4,975,333	4,624,593	-
Cash	4,975,333	4,624,593	-
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING
DECEMBER 31, 2003**

	2001 Actual	2002 Estimated	2003 Budget
EQUIPMENT REPLACEMENT FUND			
BEGINNING BALANCE			
Cash	\$ 145,420	\$ 201,810	\$ 248,450
Less: Obligations	-	-	-
NET BEGINNING BALANCE	145,420	201,810	248,450
REVENUES			
Transfers from other Funds	334,600	339,390	276,160
Other Revenues	-	-	5,000
Interest	14,287	7,250	7,250
TOTAL REVENUES	348,887	346,640	288,410
EXPENDITURES			
Replacement Equipment	292,497	300,000	298,000
TOTAL EXPENDITURES	292,497	300,000	298,000
NET ENDING BALANCE	201,810	248,450	238,860
Cash	201,810	248,450	238,860
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING
DECEMBER 31, 2003**

	2001 Actual	2002 Estimated	2003 Budget
INFRASTRUCTURE REPLACEMENT FUND			
BEGINNING BALANCE			
Cash	\$24,335,199	\$ 18,945,925	\$ 11,626,471
Less: Obligations	-	-	-
NET BEGINNING BALANCE	24,335,199	18,945,925	11,626,471
REVENUES			
Grants	259,000	260,000	260,000
Bond Proceeds	6,390,000	12,639,160	8,400,000
Interest	952,675	958,106	984,096
TOTAL REVENUES	7,601,675	13,857,266	9,644,096
EXPENDITURES			
Area 4B/5A	69,643		112,000
Area 5B/6A	274,473	-	-
Slip Lining of sewer line	-	-	1,000,000
Area 6B	121,435	-	500,000
Area 7A	2,648,483	25,000	-
Area 7B	3,467,192	3,334,420	1,695,400
Area 8	1,741,194	6,700,000	110,000
Area 9	388,711	5,061,300	2,500,000
Area 10	185,949	547,200	4,500,000
Area 11A	309,454	4,088,500	663,040
Area 11B	122,607	545,200	3,200,000
Area 12	3,349,429	800,100	100,000
Completed projects	194,445	50,000	-
Administrative & Issuance Costs	117,934	25,000	25,000
Contingency	-	-	100,000
TOTAL EXPENDITURES	12,990,949	21,176,720	14,505,440
NET ENDING BALANCE	18,945,925	11,626,471	6,765,127
Cash	18,945,925	11,626,471	7,765,127
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING
DECEMBER 31, 2003**

	2001 Actual	2002 Estimated	2003 Budget
PARKS FUND			
BEGINNING BALANCE			
Cash	\$ 5,773	\$ 8,070	\$ 1,270
Less: Obligations	-	-	-
NET BEGINNING BALANCE	5,773	8,070	1,270
REVENUES			
Contributions	1,926	2,000	2,000
Interest	371	200	200
TOTAL REVENUES	2,297	2,200	2,200
EXPENDITURES			
Parks and Recreation	-	9,000	-
TOTAL EXPENDITURES	-	9,000	-
NET ENDING BALANCE	\$ 8,070	\$ 1,270	\$ 3,470
Cash	5,461	1,270	3,470
Obligations	-	-	-
THE RECYCLING FUND			
BEGINNING BALANCE			
Cash	\$ 34,308	\$ 82,891	\$ 84,391
Less: Obligations	-	-	-
NET BEGINNING BALANCE	34,308	82,891	84,391
REVENUES			
Sales of Recyclables	68,105	110,000	15,609
Grants	-	-	-
Interest	6,604	1,500	-
TOTAL REVENUES	74,709	111,500	15,609
EXPENDITURES			
Recycling Programs	1,126	35,000	-
Transfers out	25,000	75,000	100,000
TOTAL EXPENDITURES	26,126	110,000	100,000
NET ENDING BALANCE	82,891	84,391	-
Cash	82,891	84,391	-
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING
DECEMBER 31, 2003**

	2001 Actual	2002 Estimated	2003 Budget
SENIOR CITIZENS ACTIVITY FUND			
BEGINNING BALANCE			
Cash	\$ -	\$ 922	\$ 1,022
Less: Obligations	-	-	-
NET BEGINNING BALANCE	-	922	1,022
REVENUES			
Interest on investments	-	100	100
Senior Citizen's Activity Fees	2,173	2,500	2,500
TOTAL REVENUES	2,173	2,600	2,600
EXPENDITURES			
Senior Activities	1,251	2,500	2,500
TOTAL EXPENDITURES	1,251	2,500	2,500
NET ENDING BALANCE	922	1,022	1,122
Cash	-	1,022	1,122
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2003 AND ENDING
DECEMBER 31, 2003**

	2001 Actual	2002 Estimated	2003 Budget
COURT TECHNOLOGY FUND			
BEGINNING BALANCE			
Cash	\$ -	\$ 2,489	\$ 5,489
Less: Obligations	-	-	-
NET BEGINNING BALANCE	-	2,489	5,489
REVENUES			
Interest on investments	5	-	-
Court Fees	2,484	15,000	15,000
TOTAL REVENUES	2,489	15,000	15,000
EXPENDITURES			
Equipment Maintenance	-	1,000	2,000
Data Processing Equipment	-	11,000	10,000
TOTAL EXPENDITURES	-	12,000	12,000
NET ENDING BALANCE	2,489	5,489	8,489
Cash	-	1,022	1,122
Obligations	\$ -	\$ -	\$ -

