

2006

Operating  
Budget



*City of West University  
Place, Texas  
2006*



## CITY OF WEST UNIVERSITY PLACE 2006 ANNUAL BUDGET

### INTRODUCTION

This document has been prepared to help you learn of the issues affecting the community of West University Place. The most obvious function of a City Budget is to provide a **financial plan** for the coming year. West University Place's Budget is no exception and as such contains financial schedules and statistics. Financial plans cannot be prepared without defining what organization intends to accomplish and how it intends to go about reaching its goals. Because of this the *2006 Annual Operating Budget* serves as a **policy document** that presents the major policies governing the management of the City. It is also an **action plan** to give the public, elected officials and city staff information about what the City is doing and how efficiently it is being done. Finally, the *2006 Annual Operating Budget* is intended to be a communications tool, formally transmitting the City's financial and operating plan for the coming year.

### FORMAT

The *2006 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 2006 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 2006. Graphs, schedules, and tables 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 2005, and a discussion of what the department hopes to accomplish in 2006. 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 final page of this document.

# CITY OF WEST UNIVERSITY PLACE 2006 OPERATING BUDGET

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# City of West University Place

*A Neighborhood City*



September 16, 2005

Honorable Mayor Burt Ballanfant  
City Council Members  
City of West University Place  
3800 University Boulevard  
West University Place, Texas 77005

Dear Mayor Ballanfant and City Council Members:

In compliance with State law, the City's Charter and good management practices, we are pleased to submit the *2006 Annual Operating Budget* for the City of West University Place adopted by the City Council on October 24, 2005. This Budget was developed with the goal of providing a wide range of quality services and enhancing the quality of life enjoyed by our citizens.

The Budget is a statement of policy, management and planning document, financial report and a means of communication with the citizens of West University Place. It reviews past accomplishments, identifies future needs, sets objectives for the coming year, and defines the purposes and resources for achieving those objectives.

**Budget Preparation** - Summer marks the beginning of West University's budget process. In June of each year, the City begins preparing the projections and estimates needed to compile the Budget. In July, Department Heads meet with the City Manager and the Finance Director to review and project their goals, objectives and related financial needs.

The receipt of the certified tax roll from the Harris County Appraisal District in early September started the countdown to adoption of the Budget by the City Council. The City is required by State law to adopt a budget within 60 days of the receipt of the certified tax roll. During September and October, Council and City Staff work together to finalize the Proposed Budget submitted by the City Manager in September. Throughout this process citizen input is obtained during the public hearings and the Budget is adopted as scheduled, the fourth Monday of October.

## **2006 BUDGET SUMMARY**

The 2006 Budget anticipates \$30.2 million in revenues and other incoming sources and \$34.83 million in expenditures, reducing the City's built-up reserves \$4.6 million to \$6.5 million. This reduction is due to the carry-over of funds for 2005 projects in the Infrastructure Replacement and Sidewalk Construction Fund.

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September 16, 2005

Honorable Mayor Burt Ballanfant and City Council Members (*continued*)

Total Revenues of \$18.6 million are 2.7% higher than the prior year's Revised budget and primarily reflect an increase in the City's assessed valuation.

Total Expenditures of \$34.8 million are \$7.6 million or 27.9% more than last year's Revised budget. Operating expenditures are proposed at \$15.6 million (8.93% more than the prior year); Capital Improvement Projects are proposed at \$11.2 million (116.8% more than the prior year); and Debt Repayment is \$7.9 million a (3.7% more than the prior year).

This Budget anticipates no major changes to the City's current level of services.

City of West University Place, Texas  
**Budgets 2005 Revised to 2006 Proposed**

Budget Category	2005 Revised	2006 Proposed	2006 vs. 2005	
			\$ Increase/ (Decrease)	% Increase/ -Decrease
<b>REVENUES</b>				
Beginning Balance	\$14,411,000	\$11,147,000	(\$3,264,000)	-22.65%
Revenues	\$18,145,000	\$18,555,000	\$410,000	2.26%
Other ( <i>College Street Drainage Project</i> )	\$5,763,000	\$11,594,000	\$5,831,000	101.18%
<b>Total Revenues</b>	<b>\$38,319,000</b>	<b>\$41,296,000</b>	<b>\$2,977,000</b>	<b>7.77%</b>
<b>EXPENDITURES</b>				
Operations	\$14,330,000	\$15,610,000	\$1,280,000	8.93%
Cap. Improvements	\$5,158,000	\$11,180,000	\$6,022,000	116.75%
Debt Repayment	\$7,684,000	\$7,966,000	\$282,000	3.67%
<b>Total Expenditures</b>	<b>\$27,172,000</b>	<b>\$34,756,000</b>	<b>\$7,584,000</b>	<b>27.91%</b>
<b>ENDING BALANCE</b>	<b>\$11,147,000</b>	<b>\$6,540,000</b>	<b>(\$4,607,000)</b>	<b>-41.33%</b>

**SOURCES**

This budget projects incoming sources of \$30.2 million that will be available in 2006 to fund city operations and projects. This is about \$6.2 million or 26% higher than the current year revenue estimate. General Fund Revenues are projected to be about \$10.5 million, which is the 3.6% higher than the current year's revised estimate.

Due to the levels of increased assessed valuation, this Budget recommends a tax rate decrease.

Property Taxes

The City's *ad valorem* property tax rate will decrease by 1 cent per \$100 assessed valuation to 43 cents per \$100 assessed valuation. The City's tax rate is divided into two components, the

City of West University Place, Texas					
Comparison of Property Taxes: 2006 vs. 2005					
	2006		2005		Monthly Increase/ (Decrease)
	Levy Rate/ \$100	Monthly Cost / Typical Family	Levy Rate/ \$100	Monthly Cost / Typical Family	
Operating Levy Bonds	\$0.2010	\$87.44	\$0.2000	\$80.83	\$6.60
	\$0.2290	\$99.62	\$0.2400	\$97.00	\$2.62
	\$0.4300	\$187.05	\$0.4400	\$177.83	\$9.22
<i>Typical Home Value:</i>		\$522,000	\$485,000		

September 16, 2005

Honorable Mayor Burt Ballanfant and City Council Members (*continued*)

maintenance / operations rate and the debt service rate. A 6.4% growth in assessed values provides sufficient funds needed to cover expected increases to the operating cost at the tax rate of 20.1 cents per \$100.

The debt service tax rate decreased 1.1 cents from 24 cents per \$100 valuation to 22.9 cents per \$100 valuation due to the growth in assessed values. Debt Service requirements have stabilized and, as assessed values grow, the tax rate needed to support these payments is expected to decline.

Fees and Charges -

In accordance with the City's Financial Policy, all fees and charges will be reviewed and adjusted to assure these charges are equitable while covering the cost of the service.

o Water and Sewer Rates.

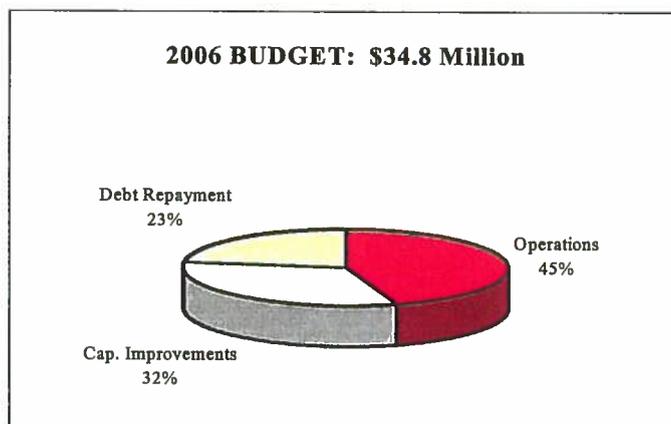
The City's revenue bond covenants require that net revenues (operating revenues plus interest) be at least equal to 110% of the principal and interest requirements for that year. In 2002 and 2003 the Water and Sewer Fund's net revenues fell short of that requirement. Council adopted rate increases in December of 2003 and December of 2004, as recommended by a Rate Analysis. Additional rate increases may be needed to provide for capital expenditures and cost increases. Water revenues and expenditures will be carefully monitored to insure that the Water and Sewer Fund's financial footing remains sound.

o Solid Waste Service Fees.

The collection of solid waste currently uses 4 side loading trucks and a staff of five drivers and a crew chief. The 2006 Operating Budget recommends that this be changed to four drivers and a crew chief using 3 rear loading trucks. Temporary labor will be used to collect the solid waste. Recycling revenue and available fund balances are being used to finance the 3<sup>rd</sup> rear-loading truck, a new baler and a new office/restroom facility. Due to these increased efficiencies achieved through personnel and equipment, this Budget does not recommend a rate increase for the fourth consecutive year.

**EXPENDITURES**

The 2006 Budget proposes total expenditures of \$34.8 million. It devotes \$ 15.6 million or 45% to operating expenditures, \$11.2 million or 32% to capital improvements, and about \$8 million or 23% to repaying the City's bonded debt.



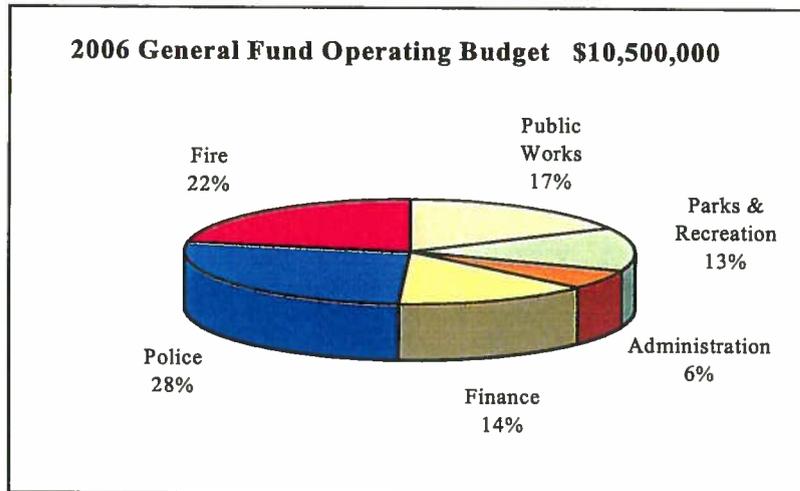
Overall, the 2006 Budget is \$7.6 million or 28% more than the prior year and primarily reflects the carry-over of capital projects in the Infrastructure Replacement and Sidewalk Construction Fund.

September 16, 2005

Honorable Mayor Burt Ballanfant and City Council Members (*continued*)

Operating Budget.

The proposed General Fund operating budget of \$10.5 million is about \$770,000 or 7.9% more than the current year's Revised Budget. This increase reflects savings from vacant staff positions over the last year. The 2006 Budget is approximately \$520,000 or 5.2% higher than the 2005 Adopted Budget.



Public Safety (Police and Fire) continue to be on of the largest operating expenditures with a combined total of \$5.2 million or 49.3% of all operating expenditures, excluding overhead costs for such things as liability and property insurance, computer systems, legal services administration, and vehicle purchases.

Employee Staffing

This budget reduces the current staffing levels from 120 Full Time Employees (FTE) to 119 FTE's. Overall our population has remained relatively unchanged, while the total number of full-time employees has decreased.

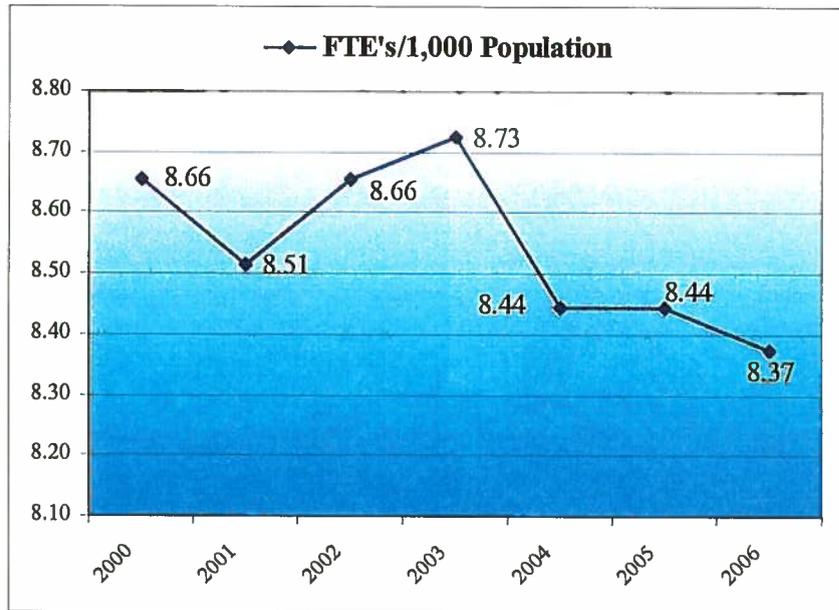
City of West University Place, Texas  
**Full-Time Equivalent (FTE) Position Summary: 2000 to 2006**

Department	2000	2001	2002	2003	2004	2005	2006
Administration	4.00	4.00	4.00	4.00	4.00	4.50	4.00
Finance	10.00	10.00	9.00	9.00	9.00	9.00	8.00
Police	35.00	35.00	36.00	35.00	33.00	32.00	32.00
Fire	21.00	20.00	20.00	23.00	24.00	24.50	25.00
Parks & Recreation	6.00	6.00	6.00	6.00	8.00	8.00	8.00
Public Works	23.00	22.00	23.00	23.00	21.00	21.00	21.00
Water Fund	14.00	14.00	15.00	14.00	14.00	14.00	14.00
Solid Waste Fund	10.00	10.00	10.00	10.00	7.00	7.00	7.00
<b>Total City FTEs</b>	<b>123.00</b>	<b>121.00</b>	<b>123.00</b>	<b>124.00</b>	<b>120.00</b>	<b>120.00</b>	<b>119.00</b>
Population	14,211	14,211	14,211	14,211	14,211	14,211	14,211

September 16, 2005

Honorable Mayor Burt Ballanfant and City Council Members (continued)

We constantly strive to make our services more effective and efficient, whether that is using new technology or reclassifying existing employees. The chart to the right demonstrates over the last three years we have reduced the number of full-time employees while maintaining and improving our current level of services.



We will continue to evaluate the allocation of personnel to determine the most efficient and effective use of the community's resources.

#### Fire Department

Due to the increase activity associated with the success of Direct Link, we are assigning the ½ time position currently split between the Fire Department and Administration to this Department full-time. This will not increase the overall number of employees. There are no proposed changes to the department and we expect the activity level and response time to remain relatively constant.

#### Finance Department

We will be reducing the Department by 1 FTE and job share an additional FTE between 2 part-time employees. This will allow greater flexibility and coverage for the Department.

#### Other Departments

There are few changes proposed in the other departments. We will continue to effectively and efficiently fulfill our responsibilities to the City. As technology advances, we will continue to evaluate our resources to provide West U with the most effective service possible.

#### Wages and Benefits

This year we are proposing on average a 3% merit increase and a 2.7% Consumer Price Index (CPI) increase in the base salary schedule for general and management employees, excluding police and fire. Section 2.022 of the City Code requires the City Manager to conduct an annual review of Public Safety salaries so that they remain 105% of the market. The annual review has determined that minor changes to the Police and Fire Salary Schedule will enable the City to meet this requirement.

September 16, 2005

Honorable Mayor Burt Ballanfant and City Council Members (*continued*)

In 2006, the City expects an increase of no more than 10% health insurance premiums. Health care premiums were expected to be higher, but due to the City's consideration of alternative health care programs, we expect the increase not to exceed 10%. One such alternative is an employee health savings account. This account will offer an ongoing benefit to the employee and will be transferable upon separation or retirement. It will help the City control health insurance costs, while encouraging employees to assume more responsibility in their medical plan. We anticipate offering this plan in 2006.

### **CAPITAL IMPROVEMENTS**

This Budget proposes \$11.4 million in capital improvements, of which 59% is dedicated to completing previously approved projects. There are currently 8 projects, of which, 4 are new and 4 carryover projects.

Below is a summary of the new capital projects:

#### Water Tower Renovation:

The water tower located between Grammercy and Bellaire Boulevard requires major repair and maintenance. This Budget allocates \$200,000 to completely refinish the interior and exterior of the existing tower. The tower is essential in maintaining the West U water system and assuring adequate water pressure for routine emergency and fire suppression needs.

#### Building Repair & Maintenance:

This Budget allocates \$100,000 toward the deferred repair and maintenance that is needed for many of the City's public facilities.

#### Police Station & Emergency Operations Center Preliminary Design:

This Budget allocates \$25,000 toward the preliminary design for the expansion of the existing police station and a new emergency operations center (EOC).

#### Purchase New Fire Engine:

This Budget allocates \$450,000 to purchase a new pumper truck to replace the 1972 American LaFrance. Now at the end of its useful life as reserve unit for our multi-faceted department that requires all pumpers to serve for fire suppression and the emergency medical services. It lacks adequate storage space for the necessary tools and equipment for fire suppression, Basic Life Support (BLS) and Advanced Life Support (ALS) that is required by our department. The new pumper will allow the City to maintain the current level of service expected by the community, regardless if a reserve or backup pumper is in service.

#### Priority Area 2 Drainage:

This Budget allocates \$4 million to undertake the construction of the College Street Drainage Project. This project will improve the overall storm drainage system for Priority Area 2 and surrounding areas. It is anticipated that this project will be under construction by late 2006.

September 16, 2005

Honorable Mayor Burt Ballanfant and City Council Members (*continued*)

## **ECONOMIC CONDITION AND OUTLOOK**

The City of West University Place is located in Harris County, Texas. It is a community of homes conveniently located to the Medical Center, one of the world's largest medical complexes and to Rice University. Its citizens are mostly professionals. The City's original middle class image has been steadily changing as short commuting distance, low crime, nearby cultural and entertainment opportunities and small-town ambiance have made West University Place into one of the Houston area's most desirable locations to live.

Because of this trend, the City's economic outlook is very stable. Property values have more than doubled from \$1.3 billion in 1993 to \$2.92 billion in 2005.

## **SUMMARY**

This Budget is sound and builds upon the established Financial Policies of the City. This Budget is the policy statement and was created following these perspectives:

***The City is a service organization. The most important asset of a service organization is trained, motivated, and properly led employees.***

This Budget recognizes the need to recruit, train and keep a workforce that is capable of delivering services at the level the citizens expect. The 2006 Budget includes:

- A general 3% merit increase in salaries.
- 2.7% increase to the base salary structure for general and management employees.
- Health care costs are expected to be limited to 10%.

***The City's current services to citizens are to be given priority. Increases or decreases in service levels should be prominently and separately displayed.***

The Budget used baseline funding for all departments. Each department used last year's budget as a starting point for preparing this year's budget. There are no major changes to the baseline budget in 2006.

***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 discussed above, a rate increase for Water and Sewer service may be needed in 2006 based on cost increases and capital needs. Other fees and charges will be adjusted as needed to cover the cost of services.

***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 *Budget* meets this standard.

September 16, 2005

Honorable Mayor Burt Ballanfant and City Council Members (*continued*)

***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 Infrastructure Replacement Program is in its final phase with completion of work in progress scheduled for 2006. The *Budget* assumes a bond sale in 2006 to provide funding for drainage improvements. Other capital improvements currently under consideration include expansion and improvement of the City's parks and recreation facilities, major repairs to City buildings and renovation of the West U Library.

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

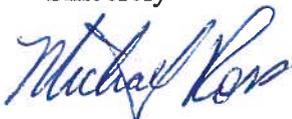
The City current equipment replacement reserves are adequate to replace vehicles and equipment on an annual basis. Currently, we are reviewing the replacement schedule for all City vehicles to ensure safe and efficient operations. We expect that the replacement life for most vehicles will be able to be extended, most notably in public safety.

***The City will maintain reserves that are adequate to protect against unforeseen events.***

Based upon the criteria used by bond rating agencies, the City's total reserves of approximately \$7.2 million are adequate for a city the size of West U.

I commend the City Staff, and especially the Finance Department, for their many hours of diligence and work in preparing this document. I further appreciate the determination and effort of the City Council in providing direction and parameters for this budgeting process. Your participation will help ensure the quality of life that the citizens of West University Place have come to expect and deserve.

Sincerely



Michael Ross  
City Manager

# WEST UNIVERSITY PLACE, TEXAS 2006 BUDGET SCHEDULE

Received September 2, 2005  
Deadline November 1, 2005



60 Days to Adopt "Tax Roll Limit"

Submitted  
September 16, 2005

Deadline  
October 16, 2005

Received Certified  
Tax Roll  
9/2/05

30 Day Public Review Period - No Action to Approve the Budget

15 Day Waiting Period Before 1st Public Hearing Can Be Held

Certify Collection  
Rate  
9/12/05

Submit Budget to  
City Secretary  
9/16/05

Publish Effective  
Tax Rate  
9/21/05

Public Hearing -  
1) Record Vote on Tax Rate  
2) Set Dates of Public Hearing  
9/26/05

1st Public Hearing  
Budget & Proposed  
Tax Rate  
10/10/05

2nd Public Hearing on  
Proposed Tax Rate  
10/17/05

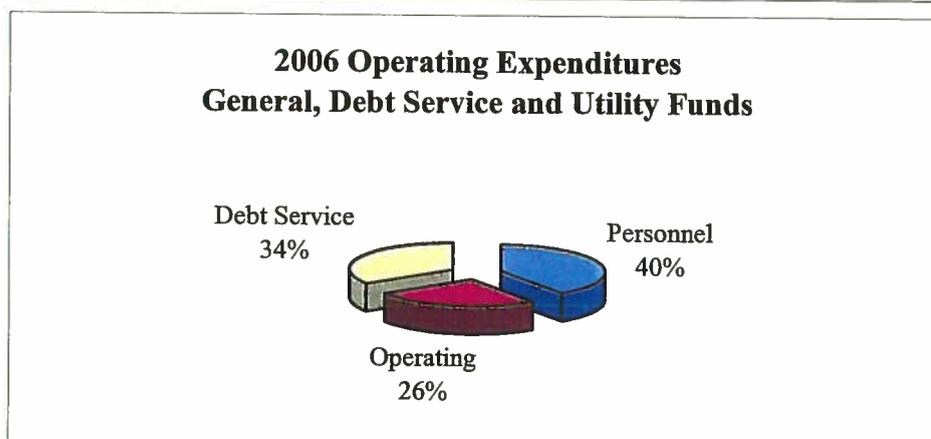
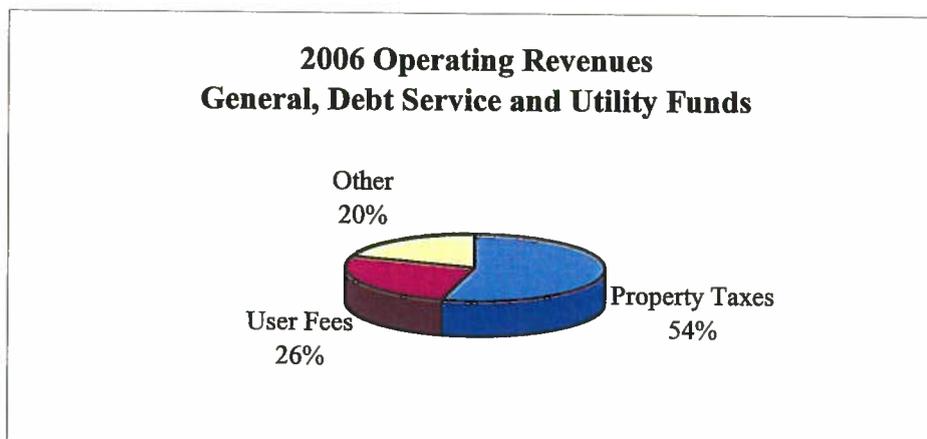
Public Hearing -  
1) Adopt 2006 Budget  
2) Adopt Proposed Tax Rate  
10/24/05

**CITY OF WEST UNIVERSITY PLACE  
2006 BUDGET AT A GLANCE**

	General Fund	Debt Service Fund	Water Utility	Solid Waste	Total
<b>Revenues</b>					
Property Taxes	\$ 5,891,350	\$ 6,652,670	\$ -	\$ -	\$ 12,544,020
User Fees	316,000	-	4,755,000	940,000	6,011,000
Other	4,320,620	42,000	20,000	208,500	4,591,120
<b>Total Revenues</b>	<b>\$ 10,527,970</b>	<b>\$ 6,694,670</b>	<b>\$ 4,775,000</b>	<b>\$ 1,148,500</b>	<b>\$ 23,146,140</b>

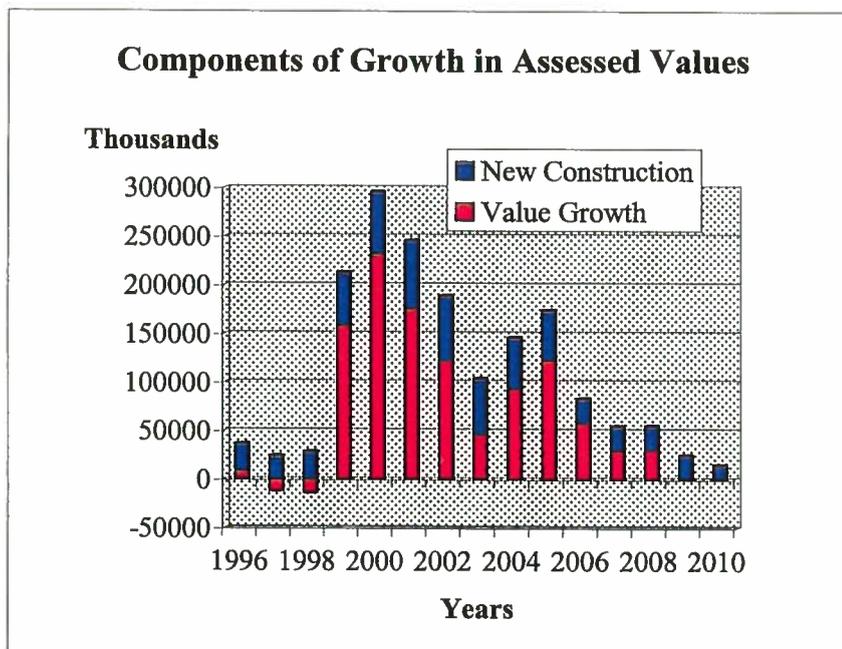
<b>Operating Expenditures</b>					
Personnel	\$ 7,981,810	\$ -	\$ 873,610	\$ 528,350	\$ 9,383,770
Operating	2,517,910	-	2,660,170	880,400	6,058,480
Debt Service	-	6,694,670	1,271,000	-	7,965,670
<b>Total Expenditures</b>	<b>\$ 10,499,720</b>	<b>\$ 6,694,670</b>	<b>\$ 4,804,780</b>	<b>\$ 1,408,750</b>	<b>23,407,920</b>

<b>Capital Improvements</b>					
Infrastructure Replacement					\$ 2,766,993
Sidewalk Replacement					3,009,770
General					775,000
Water and Sewer					25,000
					<b>\$ 6,576,763</b>



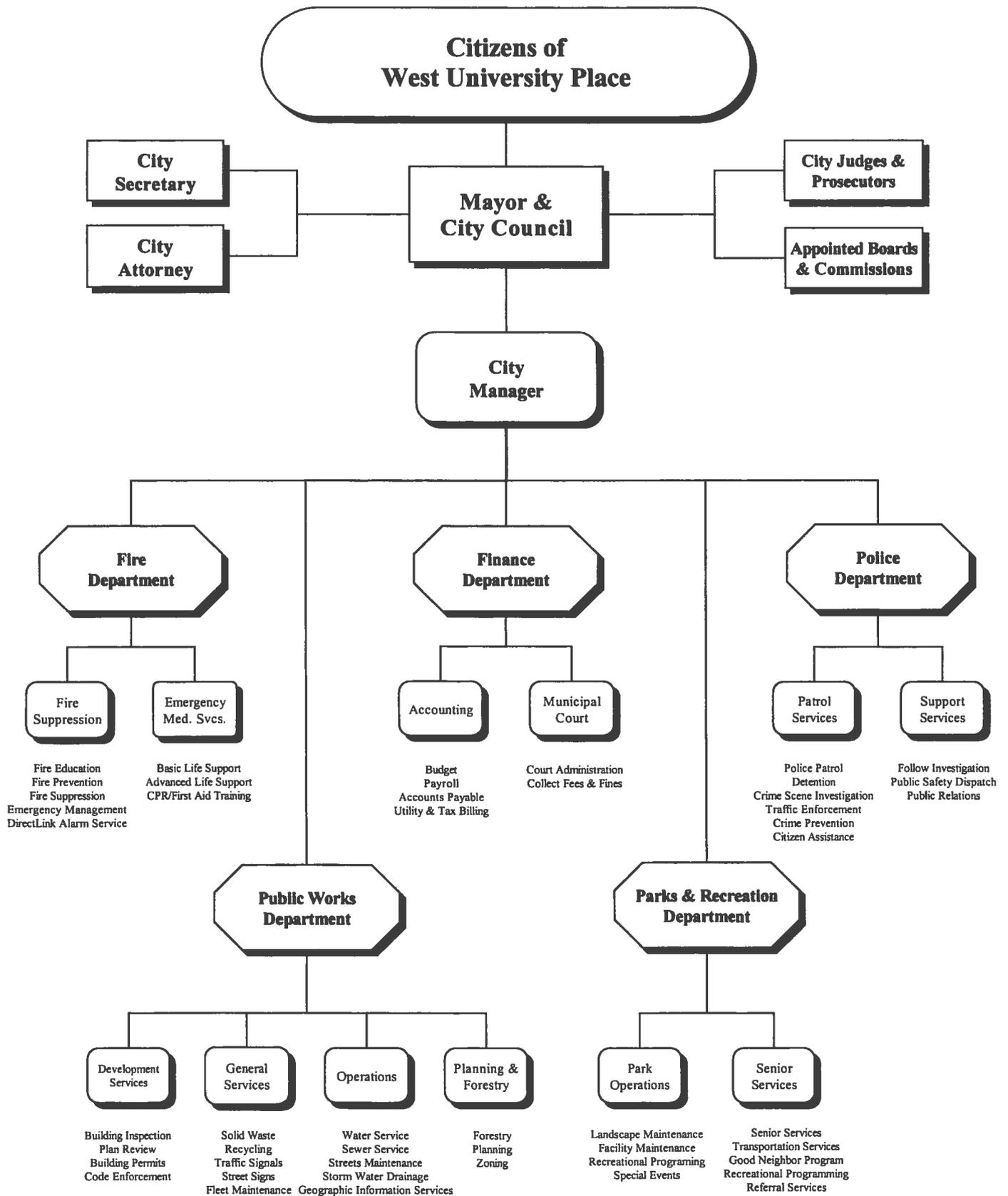
**Budget 2006**  
**Combined Summary of Revenues and Expenditures**

	Beginning Balance	Sources			Total	Expenditures	Ending Balance
		Property Taxes	User Fees	Other			
General Fund	\$ 3,269,270	\$ 5,891,350	\$ 316,000	\$ 4,320,620	\$10,527,970	\$10,499,720	\$ 3,297,520
Debt Service Fund	1,043,834	6,652,670	-	42,000	6,694,670	6,694,670	1,043,834
Water and Sewer Fund	595,475	-	4,755,000	20,000	4,775,000	4,804,780	565,695
Water and Sewer Capital Reserve	38,009	-	-	5,000	5,000	20,000	23,009
Solid Waste Fund	430,891	-	940,000	208,500	1,148,500	1,427,250	152,141
Capital Project Fund	76,568	-	-	700,000	700,000	775,000	1,568
Infrastructure Replacement Fund	2,886,276	-	-	91,000	91,000	2,766,993	210,283
Sidewalk Construction Fund	2,486,445	-	-	523,332	523,332	3,009,770	7
Drainage Improvement Fund	4,540	-	-	5,025,000	5,025,000	4,000,000	1,029,540
Equipment Replacement Fund	49,196	-	-	252,320	252,320	110,000	191,516
Parks Fund	13,544	-	-	2,600	2,600	15,000	1,144
Court Technology Fund	4,919	-	-	6,825	6,825	10,000	1,744
Court Security Fund	1,000	-	-	4,900	4,900	4,900	1,000
Metro Grant Fund	259,000	-	-	259,000	259,000	518,000	-
Employee Benefit Fund	(12,280)	-	-	133,050	133,050	100,000	20,770
<b>Total All Funds</b>	<b>\$11,146,687</b>	<b>\$12,544,020</b>	<b>\$6,011,000</b>	<b>\$11,594,147</b>	<b>\$30,149,167</b>	<b>\$34,756,083</b>	<b>\$ 6,539,771</b>



*Assessed values grew at a blistering pace in 1999, 2000, and 2001. These three years saw the assessed values increase over 42%. New construction added an average \$62 million for the five years ended in 2003. In 2005, property values rose again as falling interest rates and an improving economy in the Houston area pushed those values up sharply.*

# The City of West University Place, Texas



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**FUND DESCRIPTION:**

The General Fund accounts for revenues, 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 2005** The 2005 Budget forecast a revenue total of \$10.0 million to finance the General Fund's services. Based on collections and data available on June 30, 2005, revenues are expected to exceed that target.

Property tax collections; franchise taxes; licenses and permits; and fees for service are all expected to exceed the amount originally

projected. Interest and Fines are expected to be below estimates. Altogether, revenues are expected to exceed 2005 targets by less than 1%, or \$69,240.

**Expenditure Estimated for 2005** The 2005 Budget appropriated \$9.98 million. Based on expenditures through June 30, 2005, it appears that actual expenditures will fall below the appropriated amount at \$9.73 million

**Financial Position in 2005** - The City of West University Place's General Fund should close 2005 in sound fiscal condition. The estimated balance available for appropriation will be approximately \$3.14 million. This amount represents 33% of proposed 2006 expenditures. 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, some analysts suggest that it be no less than 25% of a fund's annual revenues. The primary purpose of fund balance is to provide a buffer against unforeseen financial events.

**GENERAL FUND**

**SUFFICIENCY OF FUND BALANCE**

	Revenues	25% of Revenue	Actual Fund Balance
2000	\$ 7,600,830	\$ 1,900,208	\$ 3,993,530
2001	7,632,530	1,908,133	2,993,248
2002	9,216,353	2,304,088	3,003,035
2003	9,056,383	2,264,096	2,845,162
2004	9,610,323	2,402,581	2,890,280
2005	10,109,120	2,527,280	3,269,270
2006	10,527,970	2,631,993	3,314,720

*Actual fund balance is projected for years ended December 31, 2005 and 2006 and does not include \$145,000 encumbered under the terms of the City Manager's contract.*

**2006 BUDGET**

**Projected 2006 Revenues.** The City's General Fund Revenues for fiscal 2006 are forecasted to increase 3.56% over 2005 budgeted revenues. Total revenues are expected to be approximately \$10.5 million.

Revenues from property taxes will grow by \$359,990, a 6.5% increase. The (*ad valorem*) tax rate dedicated to operations is proposed to increase by .01 cents to 20.1 cents per \$100 of assessed value. Taxable value in West University Place increased from \$2.38 billion to \$2.92 billion, a growth rate of 6.4%. New construction accounted for \$51 million of this increase, and the marketability of West U property added the balance.

Based on expected increases in utility bills, revenues generated by the City's one-cent sales tax is budgeted at \$710,300, 7.7% higher than the \$663,000 budgeted in 2005. Collections of sales tax improved dramatically in 2004 and have remained strong since then.

Franchise taxes are expected to provide \$976,200, or 9.38% of the City's General Fund revenues. This revenue source is expected to increase slightly as utility prices increase.

Interest rates have begun to move up from historic lows so the budget projects interest earnings to move from an estimated \$72,780 to \$100,000.

Revenue sources budgeted under the Fees for Services caption includes ambulance service billing, alarm monitoring billing and other service related fees. In previous years Street Light Fees were projected under this caption, but the Water and Sewer Rate restructuring that was enacted in January 2004 transferred this revenue into the Water and Sewer Fund.

As in previous years, the 2006 Budget anticipates a payment from the Water and Sewer Utility Enterprise Fund (\$645,000) and the Solid Waste Collection Fund (\$225,000). These payments are reimbursements from the Enterprise Funds 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 2006.** The 2006 Budget appropriates \$10.5 million in the General Fund. The General Fund's 2005 Budget was \$9.98 million, so this budget represents a 5.2% increase over the prior year's budget.

**Personnel costs** - Personnel costs, including benefits, amount to \$7.98 million, or 76% of the budget, a 4.4% increase over the 2005 budget. Health care costs are projected to total \$689,410, a 10% increase over the \$626,400 provided in the 2005 Budget. Similar to prior years, the 2006 Budget includes a 3% increase to salaries to start on the employee's employment anniversary date.

**GENERAL FUND  
AUTHORIZED POSITIONS**

Department	2005	2006	Change
Administration	4.5	4.0	(0.5)
Finance	9.0	8.0	(1.0)
Police	32.0	32.0	-
Fire	24.5	25.0	0.5
Public Works	21.0	21.0	-
Parks and Recreation	8.0	8.0	-
	<u>99.0</u>	<u>98.0</u>	<u>(1.0)</u>

One position was deleted in the Finance Department and an Administrative Assistant previously shared between Administration and Fire was consolidated into the Fire Department

**GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
<b>REVENUES:</b>				
Property taxes	\$ 4,762,649	\$ 5,156,102	\$ 5,531,360	\$ 5,891,350
Franchise taxes	873,649	872,221	975,660	976,200
Sales taxes	777,290	699,593	681,090	710,300
Licenses and Permits	432,144	554,954	503,600	484,700
Fees for service	445,511	296,424	335,000	316,000
Other charges and fees	185,810	262,743	216,290	225,720
Recreation fees	455,631	429,437	528,200	561,190
Fines and court costs	243,931	193,322	203,340	201,800
Investment earnings	75,605	70,166	72,780	100,000
Other revenues	173,163	238,361	191,800	190,710
Interfund transactions	631,000	837,000	870,000	870,000
<b>TOTAL REVENUES</b>	<b>9,056,383</b>	<b>9,610,323</b>	<b>10,109,120</b>	<b>10,527,970</b>
<b>EXPENDITURES:</b>				
Administration	587,280	629,896	626,430	644,630
Finance	1,365,028	1,581,287	1,411,820	1,472,330
Police	2,732,486	2,605,153	2,645,080	2,846,070
Fire	1,969,198	2,010,868	2,182,930	2,329,390
Public Works	1,429,878	1,417,251	1,528,380	1,812,550
Parks and Recreation	1,130,386	1,320,750	1,335,490	1,394,750
<b>TOTAL EXPENDITURES</b>	<b>9,214,256</b>	<b>9,565,205</b>	<b>9,730,130</b>	<b>10,499,720</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>(157,873)</b>	<b>45,118</b>	<b>378,990</b>	<b>28,250</b>
<b>BEGINNING BALANCE</b>	<b>3,148,035</b>	<b>2,990,162</b>	<b>3,035,280</b>	<b>3,414,270</b>
<b>ENDING BALANCE</b>	<b>2,990,162</b>	<b>3,035,280</b>	<b>3,414,270</b>	<b>3,442,520</b>
<b>RESERVED FOR ENCUMBRANCES</b>	<b>145,000</b>	<b>145,000</b>	<b>145,000</b>	<b>145,000</b>
<b>UNRESERVED FUND BALANCE</b>	<b>\$ 2,845,162</b>	<b>\$ 2,890,280</b>	<b>\$ 3,269,270</b>	<b>\$ 3,297,520</b>

**GENERAL FUND**

**SCHEDULE OF EXPENDITURES BY TYPE**

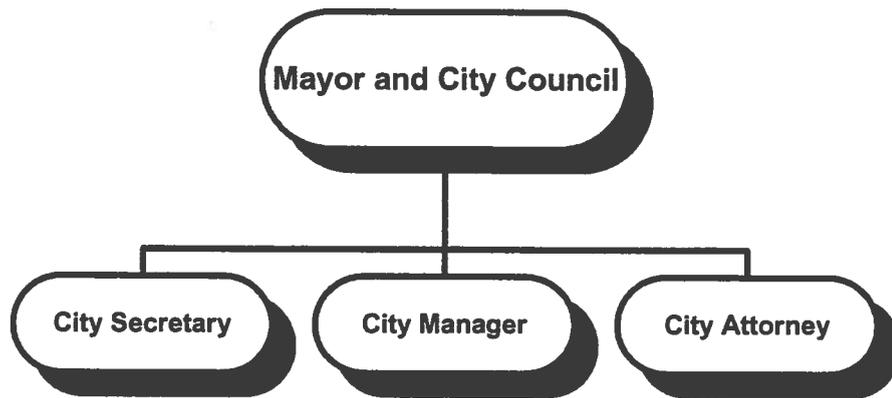
	2004 Actual	2004 Percent	2005 Estimate	2005 Percent	2006 Budget	2006 Percent
<b>Personnel</b>						
Compensation	\$ 5,429,470	56.76%	\$ 5,435,400	55.86%	\$ 5,629,380	53.61%
Benefits	1,947,426	20.36%	2,008,050	20.64%	2,198,310	20.94%
Human resources	36,437	0.38%	17,900	0.18%	16,500	0.16%
Training	72,856	0.76%	101,300	1.04%	101,200	0.96%
Dues and publications	22,437	0.23%	30,060	0.31%	36,420	0.35%
<b>Total Personnel</b>	<b>7,508,626</b>	<b>78.50%</b>	<b>7,592,710</b>	<b>78.03%</b>	<b>7,981,810</b>	<b>76.02%</b>
<b>Operating Charges</b>						
Communication	106,668	1.12%	122,050	1.25%	137,450	1.31%
Community Relations	25,018	0.26%	32,500	0.33%	44,400	0.42%
Services	580,914	6.07%	711,100	7.31%	870,500	8.29%
Insurance	135,951	1.42%	154,120	1.58%	151,900	1.45%
Maintenance and repairs	307,670	3.22%	275,200	2.83%	320,500	3.05%
Equipment replacement	-	0.00%	117,170	1.20%	132,000	1.26%
Supplies	164,187	1.72%	109,860	1.13%	133,890	1.28%
Utilities	357,849	3.74%	301,800	3.10%	317,000	3.02%
Other	378,322	3.96%	313,620	3.22%	410,270	3.91%
<b>Total Operating Charges</b>	<b>2,056,579</b>	<b>21.50%</b>	<b>2,137,420</b>	<b>21.97%</b>	<b>2,517,910</b>	<b>23.98%</b>
Capital outlay	-	0.00%	-	0.00%	-	0.00%
<b>Total General Fund</b>	<b>\$ 9,565,205</b>	<b>100.00%</b>	<b>\$ 9,730,130</b>	<b>100.00%</b>	<b>\$ 10,499,720</b>	<b>100.00%</b>

**GENERAL FUND**

**SCHEDULE OF EXPENDITURES BY PURPOSE**

	2004 Actual	2004 Percent	2005 Estimated	2005 Percent	2006 Budget	2006 Percent
<b>Administration</b>						
City Management	650,020	6.80%	626,430	6.44%	644,630	6.17%
Finance	1,561,163	16.32%	1,411,820	14.52%	1,472,330	14.08%
<b>Total Administration</b>	<b>2,211,183</b>	<b>23.12%</b>	<b>2,038,250</b>	<b>20.96%</b>	<b>2,116,960</b>	<b>20.25%</b>
<b>Public Safety</b>						
Police	2,605,153	27.24%	2,645,080	27.20%	2,846,070	27.23%
Fire	2,010,868	21.02%	2,182,930	22.45%	2,329,390	22.28%
<b>Total Public Safety</b>	<b>4,616,021</b>	<b>48.26%</b>	<b>4,828,010</b>	<b>49.65%</b>	<b>5,175,460</b>	<b>49.51%</b>
Public Works	1,642,867	17.18%	1,528,380	15.72%	1,812,550	17.34%
Recreation and Leisure	1,095,134	11.45%	1,335,490	13.73%	1,394,750	13.34%
<b>Total General Fund</b>	<b>\$ 9,565,205</b>	<b>100.00%</b>	<b>\$ 9,730,130</b>	<b>100.06%</b>	<b>\$ 10,499,720</b>	<b>100.44%</b>

# ADMINISTRATION



## Department Mission

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

# ADMINISTRATION

## ACTIVITY SUMMARY

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

litigation, contract review, and ordinance review.

### *Accomplishments in 2005:*

- \* Progress toward City Council Goals.
- \* Conducted City Election.

### *Goals for 2006:*

- \* Continue progress toward meeting City Councils goals.

Account Description	2003 Actual	2004 Actual	2004 Budget	2005 Estimated	2006 Budget
<b>Administration</b>					
Personnel	\$ 428,325	\$ 446,840	\$ 444,190	\$ 462,490	\$ 464,880
Operating charges	66,854	54,874	64,510	61,000	72,600
Capital	-	12,683	3,140	-	-
<b>Total</b>	<b>495,179</b>	<b>514,397</b>	<b>511,840</b>	<b>523,490</b>	<b>537,480</b>
<b>Council</b>					
Personnel	1,315	4,674	4,550	4,540	4,550
Operating charges	90,786	110,825	99,050	98,400	102,600
Capital	-	-	-	-	-
<b>Total</b>	<b>92,101</b>	<b>115,499</b>	<b>103,600</b>	<b>102,940</b>	<b>107,150</b>
<b>Total Department</b>	<b>\$ 587,280</b>	<b>\$ 629,896</b>	<b>\$ 615,440</b>	<b>\$ 626,430</b>	<b>\$ 644,630</b>

## ADMINISTRATION DEPARTMENT STAFFING SCHEDULE

POSITION	GRADE	2005	2006	SALARY RANGE**	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<b>Administration</b>					
City Manager	NC	1	1	124,396	
City Secretary	NC	1	1	71,400	
Human Resources/Risk Manag	ER 1	1	1	65,582	87,880
Assistant to City Manager	41	1	1	47,299	63,544
<b>Total administration</b>		<b>4</b>	<b>4</b>		

NC - These positions are appointed, salary is set by the City Council

\*\* Salary ranges are adjusted annually December 31 based on C.P.I.

**Budget Detail by Line Item**

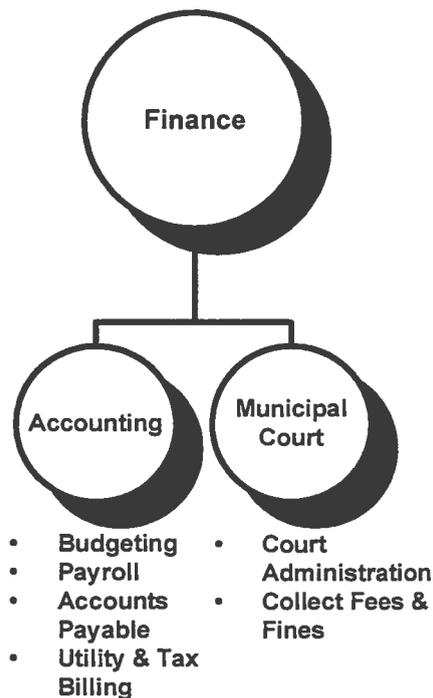
<i>Administration</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
Salaries and wages	\$ 319,922	\$ 324,224	\$ 322,740	\$ 334,200	\$ 322,630
Overtime	511	190	800	260	1,210
Longevity	2,351	1,215	1,470	1,170	1,440
Auto allowance	10,051	10,056	10,560	9,640	11,160
Retirement contribution	39,358	48,337	49,160	49,720	53,700
Social security cont.	21,579	22,874	24,160	24,940	22,700
Health care benefits	18,695	22,597	20,150	27,030	33,470
Workers' compensation	894	649	870	1,050	990
Other benefits	-	-	3,480	3,480	6,780
Employee relations	14,963	16,698	10,800	11,000	10,800
Personnel	428,325	446,840	444,190	462,490	464,880
Communications costs	22,463	16,627	19,160	20,000	22,300
Community relations	3,217	2,848	5,000	3,000	5,000
Consultants	1,321	-	-	-	-
Professional dues	5,007	8,326	5,250	7,500	8,300
Publications	4,967	1,682	5,000	5,000	6,000
Equipment maintenance	812	238	1,000	1,000	1,000
Equipment lease/rent	10,884	8,302	11,000	8,500	9,000
Office supplies	8,616	4,728	8,100	6,000	8,000
Travel and training	9,567	12,123	10,000	10,000	13,000
Operating charges	66,854	54,874	64,510	61,000	72,600
Data processing hardware	-	12,683	3,140	-	-
Capital	-	12,683	3,140	-	-
Division Total	\$ 495,179	\$ 514,397	\$ 511,840	\$ 523,490	\$ 537,480

**Budget Detail by Line Item**

<i>Council</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
Salaries and wages	\$ 1,039	\$ 4,345	\$ 4,200	\$ 4,200	\$ 4,200
Social security cont.	266	322	320	320	320
Workers' compensation	10	7	30	20	30
Personnel	1,315	4,674	4,550	4,540	4,550
Community relations	4,181	761	1,500	500	1,500
Legal	77,175	108,983	85,000	85,000	95,000
Professional dues	600	-	600	600	600
Election expense	6,096	-	6,450	6,800	-
Travel and training	2,734	1,081	5,500	5,500	5,500
Operating Charges	90,786	110,825	99,050	98,400	102,600
Division Total	\$ 92,101	\$ 115,499	\$ 103,600	\$ 102,940	\$ 107,150

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# FINANCE



## DEPARTMENT MISSION

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

# FINANCE

## ACTIVITY SUMMARY

The Finance Department provides 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:

- \* *Cashier duties outsourced; increased Contract Services \$15,000.*
- \* *Eliminated Deputy Court Clerk position; savings estimated \$46,000.*
- \* *Employee tuition benefit budgeted in Employee Benefit Fund; transfer \$30,000.*

### Major Budget Items:

- \* *Contract Services (\$265,000) HCAD fees \$92,000; audit fees \$24,000; computer software support \$65,000; meter reading \$42,000; lockbox services \$12,000. utility bill printing and mailing \$24,000; other \$6,000.*

### Accomplishments in 2005:

- \* Completed Comprehensive Annual Financial Report in April.
- \* Issued two refunding bond issues, saving taxpayers approximately \$1.2 million.
- \* Reduced staffing in Municipal Court.

### Goals for 2006:

- \* Implement cash receipting lockbox.
- \* Secure financing for fire engine.

Account Description	2003 Actual	2004 Actual	2005 Budget	2005 Estimated	2006 Budget
<b>Finance</b>					
Personnel	\$ 426,523	\$ 447,092	\$ 450,610	\$ 473,600	\$ 474,150
Operating charges	328,764	344,148	335,100	337,960	348,450
Capital	3,455	-	3,000	-	-
Total	758,742	791,240	788,710	811,560	822,600
<b>Municipal Court</b>					
Personnel	160,219	168,408	171,310	128,390	139,280
Operating charges	7,664	5,467	9,200	7,450	8,650
Capital	-	-	-	-	-
Total	167,883	173,875	180,510	135,840	147,930
<b>City-Wide Charges</b>					
Operating charges	438,403	616,172	458,400	464,420	501,800
Total	438,403	616,172	458,400	464,420	501,800
<b>Total Department</b>	<b>\$1,365,028</b>	<b>\$1,581,287</b>	<b>\$1,427,620</b>	<b>\$1,411,820</b>	<b>\$1,472,330</b>

**FINANCE DEPARTMENT STAFFING SCHEDULE**

POSITION	GRADE	2005	2006	SALARY RANGE**	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Accounting</i>					
Finance Director	ER1	1	1	65,582	87,880
Assistant Finance Director	42	1	1	50,835	68,307
Deputy Tax/Assessor Collector	39	1	1	42,931	57,699
Accounting Specialist	37	3	3	31,720	42,640
Sr. Court Clerk/Cashier*	35	1	1	29,244	39,291
<i>Municipal Court</i>					
Municipal Court Clerk	39	1	1	42,931	57,699
Deputy Court Clerk	34	1	-	26,032	34,986
<b>Total Finance</b>		<b>9</b>	<b>8</b>		

\* Position restructured to two part-time positions.

\*\* Salary ranges are adjusted annually December 31 based on C.P.I.

**Budget Detail by Line Item**

<i>Court</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
Salaries and wages	\$ 117,722	\$ 121,859	\$ 124,650	95,620	\$ 105,530
Overtime	6,221	5,604	4,480	4,860	2,230
Longevity	824	943	1,080	920	920
Retirement contribution	9,629	11,482	12,280	8,560	7,880
Social security cont.	8,836	9,277	9,990	7,120	8,270
Health care benefits	16,692	19,014	18,160	10,360	9,840
Workers' compensation	295	229	200	300	340
Other benefits	-	-	470	650	4,270
<b>Total - Personnel</b>	<b>160,219</b>	<b>168,408</b>	<b>171,310</b>	<b>128,390</b>	<b>139,280</b>
Communication costs	2,529	861	2,700	2,500	2,700
Other contracts svcs	498	624	500	500	500
Professional dues	395	419	500	500	500
Publications	409	48	750	250	750
Equipment maintenance	95	285	750	300	100
Office supplies	1,679	942	1,800	1,200	1,800
Travel and training	2,059	2,288	2,200	2,200	2,300
<b>Total - Operating Chrgs</b>	<b>7,664</b>	<b>5,467</b>	<b>9,200</b>	<b>7,450</b>	<b>8,650</b>
<b>Total</b>	<b>\$ 167,883</b>	<b>\$ 173,875</b>	<b>\$ 180,510</b>	<b>\$ 135,840</b>	<b>\$ 147,930</b>

**Budget Detail by Line Item**

Finance Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
Salaries and wages	\$ 310,388	\$ 315,425	\$ 315,790	\$ 329,150	\$ 333,570
Overtime	8,097	6,242	7,040	7,510	4,350
Longevity	2,577	2,937	3,300	3,180	3,670
Auto allowance	3,624	3,615	3,600	3,780	4,800
Part-time/temporary	808		-	-	-
Retirement contribution	37,319	47,973	51,110	52,660	50,050
Social security cont.	23,959	24,320	25,110	25,000	26,500
Health care benefits	37,734	44,807	41,520	47,440	41,400
Workers' compensation	967	684	280	1,040	940
Other benefits	-	-	1,860	2,640	7,770
Employee relations	1,050	1,089	1,000	1,200	1,100
<b>Total - Personnel</b>	<b>426,523</b>	<b>447,092</b>	<b>450,610</b>	<b>473,600</b>	<b>474,150</b>
Communications costs	38,294	36,989	43,200	43,200	44,000
Other contracted svcs <sup>1</sup>	241,008	267,129	240,000	250,000	265,000
Professional dues	2,031	2,541	2,760	2,760	2,500
Publications	775	495	1,000	500	750
Equipment maintenance	3,924	1,452	6,540	1,500	1,500
Equipment lease/rental	8,481	7,444	7,500	7,000	7,500
Facilities	11,432	7,569	6,000	6,000	7,200
Office supplies	8,955	5,747	9,900	8,000	8,000
Operating supplies	6,658	8,455	7,200	8,000	5,000
Travel and training	7,206	6,327	11,000	11,000	7,000
<b>Total - Operating Chrgs</b>	<b>328,764</b>	<b>344,148</b>	<b>335,100</b>	<b>337,960</b>	<b>348,450</b>
Data proc. hardware	3,455	-	3,000	-	-
<b>Total - Capital</b>	<b>3,455</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 758,742</b>	<b>\$ 791,240</b>	<b>\$ 788,710</b>	<b>\$ 811,560</b>	<b>\$ 822,600</b>

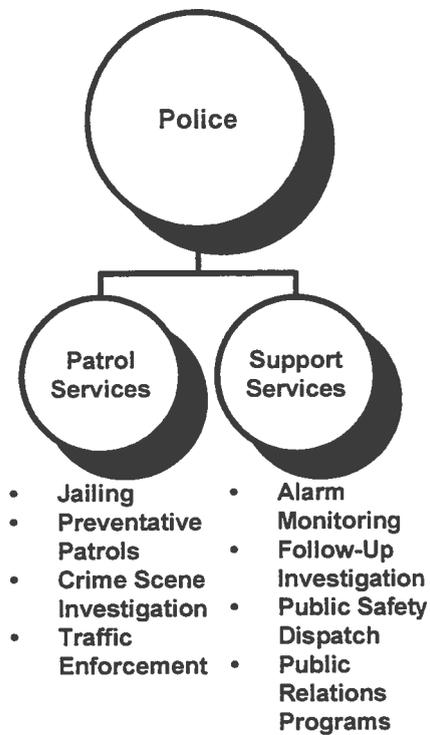
<sup>1</sup> Other Contract Services (Detail)	
Harris County Appraisal District	\$ 92,000
Audit Fees	24,000
H.T.E. support fees	65,000
Water meter reading	42,000
Utility bill printing and mailing	24,000
Cash receipts processing	12,000
Computer hardware maintenance	6,000
	<u>265,000</u>

**Budget Detail by Line Item**

<i>Citywide Charges</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
<b>Human resources</b>					
Recruiting and hiring	\$ 22,118	\$ 10,614	\$ 10,000	\$ 10,000	\$ 10,000
Employee Safety	-	1,398	2,900	2,900	2,900
Employee assistance	2,378	3,306	3,600	3,600	-
Employee tuition	6,286	14,717	30,000	15,000	-
Unemployment	11,941	3,897	-	-	-
<b>Compensation due to separating employees</b>					
	25,543	162,185	-	-	-
<b>Insurance</b>					
General liability ins	33,762	25,816	18,500	23,100	23,500
Auto liability	24,781	29,620	38,000	36,800	38,000
Auto physical damage	11,487	16,491	18,600	16,200	18,600
Errors and omissions	13,846	14,455	19,300	24,520	19,300
Real and personal prop.	13,960	18,703	36,000	36,000	36,000
Crime & fidelity bond	965	1,258	1,500	1,500	1,500
Property	26,766	18,392		-	-
<b>Utilities</b>					
Electricity	94,725	152,211	105,000	134,800	177,000
Telephone	64,831	70,637	65,000	50,000	65,000
Computer network maint.	43,929	52,726	70,000	70,000	70,000
City Mgr's contingency	41,085	19,746	40,000	40,000	40,000
<b>Total</b>	<b>\$ 438,403</b>	<b>\$ 616,172</b>	<b>\$ 458,400</b>	<b>\$ 464,420</b>	<b>\$ 501,800</b>

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# POLICE



## DEPARTMENT MISSION

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

# P O L I C E

## ACTIVITY SUMMARY

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

### Budget Changes

- \* None.

### Accomplishments in 2005:

- \* Digital records installed in dispatch to monitor security cameras.
- \* Computer connections with Houston Police Department and Harris County were installed.

### Goals for 2006:

- \* Access to JIMS (Harris County District Attorney's Office) and the Texas Crime Information system will be made available on all PD computers.
- \* Two sergeants will complete the Law Enforcement Management Institute of Texas program. Two additional sergeants will start LEMIT training.

Account Description	2003 Actual	2004 Actual	2005 Budget	2005 Estimated	2006 Request
<b>Police</b>					
Personnel	\$ 1,956,467	\$ 1,846,883	\$ 1,930,520	\$ 1,895,830	\$ 2,020,550
Operating charges	235,843	205,428	276,870	265,410	304,070
Capital	25,699	2,048	-	-	-
<b>Total</b>	<b>2,218,009</b>	<b>2,054,359</b>	<b>2,207,390</b>	<b>2,161,240</b>	<b>2,324,620</b>
<b>Communications</b>					
Personnel	442,905	480,040	453,090	473,040	509,150
Operating charges	71,572	70,754	17,000	10,800	12,300
Capital	-	-	-	-	-
<b>Total</b>	<b>514,477</b>	<b>550,794</b>	<b>470,090</b>	<b>483,840</b>	<b>521,450</b>
<b>Total Department</b>	<b>\$ 2,732,486</b>	<b>\$ 2,605,153</b>	<b>\$ 2,677,480</b>	<b>\$ 2,645,080</b>	<b>\$ 2,846,070</b>

## STAFFING SCHEDULE

POSITION	GRADE	2005 BUDGET	2006 BUDGET	SALARY RANGE**	
				MINIMUM	MAXIMUM
<b>Police Department</b>					
<i>Police</i>					
Chief	ER2	1	1	84,594	105,082
Captain	P6	1	1	63,965	82,645
Police Lieutenant	P5	2	2	58,626	78,789
Police Sergeant	P4	4	4	50,979	68,512
Police Officer	P2	15	15	41,382	54,809
<i>Communications</i>					
Administrative Assistant	38	1	1	36,691	49,317
Police Dispatcher	P1	8	8	31,661	42,549
<b>Total Police</b>		<b>32</b>	<b>32</b>		

\*\* Salary ranges are adjusted annually December 31 based on C.P.I.

**Budget Detail by Line Item**

<i>Police</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
Salaries and wages	\$ 1,348,892	\$ 1,202,972	\$ 1,276,950	\$ 1,233,200	\$ 1,308,890
Overtime	122,457	132,344	99,430	118,140	116,750
Longevity	11,606	11,197	12,970	12,420	13,550
Auto allowance	3,594	4,395	5,400	3,800	6,600
Retirement contribution	175,743	199,474	218,330	212,040	230,990
Social security cont.	103,719	99,875	107,270	100,410	110,510
Health care benefits	143,075	163,573	148,510	151,560	161,440
Workers' compensation	45,431	32,087	48,380	47,580	49,840
Other benefits	-	-	11,280	14,680	19,980
Employee relations	1,950	966	2,000	2,000	2,000
<b>Total - Personnel</b>	<b>1,956,467</b>	<b>1,846,883</b>	<b>1,930,520</b>	<b>1,895,830</b>	<b>2,020,550</b>
Communications costs	8,830	6,859	12,060	9,500	11,150
Community relations	1,376	2,325	3,000	1,500	3,000
Consultants	-	1,750	2,000	2,000	2,000
Professional dues	1,421	1,400	1,850	1,850	1,720
Publications	752	864	1,800	1,000	1,600
Law enforcement liab.	11,078	11,216	15,000	16,000	15,000
Equip. replacement	65,500	-	70,560	70,560	82,000
Equipment maint.	46,722	53,041	57,750	55,200	58,700
Vehicle maintenance	12,507	12,513	-	-	-
Apprehension & jailing	1,395	1,298	4,030	2,000	4,500
Equipment lease/rental	12,043	11,504	12,000	10,000	12,000
Facilities rent	26,460	25,813	27,000	27,000	26,500
Office supplies	3,273	5,745	5,400	5,400	5,400
Operating supplies	10,989	27,138	21,020	20,000	19,500
Fuel	19,452	25,192	25,000	25,000	42,600
Travel and training	14,045	18,770	18,400	18,400	18,400
<b>Total - Operating Chrgs</b>	<b>235,843</b>	<b>205,428</b>	<b>276,870</b>	<b>265,410</b>	<b>304,070</b>
Other Capital Outlay	25,699	2,048	-	-	-
<b>Total - Capital</b>	<b>25,699</b>	<b>2,048</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 2,218,009</b>	<b>\$ 2,054,359</b>	<b>\$ 2,207,390</b>	<b>\$ 2,161,240</b>	<b>\$ 2,324,620</b>

Equipment Replacement – based on the estimated replacement cost and life of patrol vehicles.  
 Equipment Maintenance – software support for Visions dispatch software.

**Budget Detail by Line Item**

<i>Communications</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
Salaries and wages	\$ 304,673	\$ 322,750	\$ 294,610	\$ 309,030	\$ 332,700
Overtime	27,294	30,406	23,860	30,610	28,920
Longevity	1,886	2,245	4,260	2,570	3,120
Retirement contribution	41,537	52,024	55,460	52,210	56,780
Social security cont.	24,873	26,281	27,250	24,500	27,900
Health care benefits	41,847	45,672	39,720	45,410	52,560
Workers' compensation	798	662	970	1,070	1,040
Other benefits	-	-	6,960	7,640	6,130
Total - Personnel	<u>442,908</u>	<u>480,040</u>	<u>453,090</u>	<u>473,040</u>	<u>509,150</u>
Communications costs	7,271	6,659	12,000	8,300	6,800
Other contract services	60,807	62,925	-	-	-
Equipment maintenance	1,189	894	2,000	1,000	2,000
Office supplies	406	-	-	-	-
Travel and training	1,895	276	3,000	1,500	3,500
Total - Operating Chrgs	<u>71,568</u>	<u>70,754</u>	<u>17,000</u>	<u>10,800</u>	<u>12,300</u>
Total	<u>\$ 514,476</u>	<u>\$ 550,794</u>	<u>\$ 470,090</u>	<u>\$ 483,840</u>	<u>\$ 521,450</u>

# FIRE



- Fire Education
- Fire Prevention
- Fire Suppression
- EMS
- Emergency Management
- DirectLink Alarm Program

## DEPARTMENT MISSION

*Dedicated to the preservation of lives and property.*

# FIRE

## ACTIVITY SUMMARY

The Fire Department is responsible for protecting lives and property from fire and natural disasters. The City's Fire Department provides fire suppression, emergency medical services with advanced life support capability practiced by trained paramedics, fire inspections, and emergency management services. The Department also has assumed responsibility for the operations of the central alarm monitoring system, Direct Link.

### Budget Changes:

- \* In 2005 the administrative assistant's position was shared with administration.

### Accomplishments in 2005:

- \* Increased the number of subscribers to the City's Direct Link program.

### Goals for 2006

- \* Purchase new fire engine.
- \* Emphasize training firefighter safety.
- \* Continue to increase the number of subscribers to the City's Direct Link program.

Account Description	2003 Actual	2004 Actual	2005 Budget	2005 Estimated	2006 Budget
<b>Fire</b>					
Personnel	\$1,827,196	\$1,888,365	\$2,001,900	\$1,954,280	\$2,084,140
Operating charges	119,877	118,463	183,350	174,850	193,950
Capital	22,125	4,040	55,000	53,800	51,300
<b>Total Department</b>	<b>\$1,969,198</b>	<b>\$2,010,868</b>	<b>\$2,240,250</b>	<b>\$2,182,930</b>	<b>\$2,329,390</b>

## STAFFING SCHEDULE

POSITION	GRADE	2005	2006	SALARY RANGE**	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<b>Fire Department</b>					
Chief	ER2	1	1	84,594	105,082
Fire Marshal	F5	1	1	61,904	77,470
Fire Captain	F4	3	3	57,645	77,470
Fire Lieutenant	F3	3	3	48,038	64,559
Firefighter	F1	15	15	38,672	52,592
Administrative Assistant	38	0.5	1	36,691	49,317
Communications Officer/IT Ma	43	1	1	54,642	72,237
<b>Total-Fire Department</b>		<b>24.5</b>	<b>25</b>		

\*\* Salary ranges are adjusted annually December 31 based on C.P.I.

### Budget Detail by Line Item

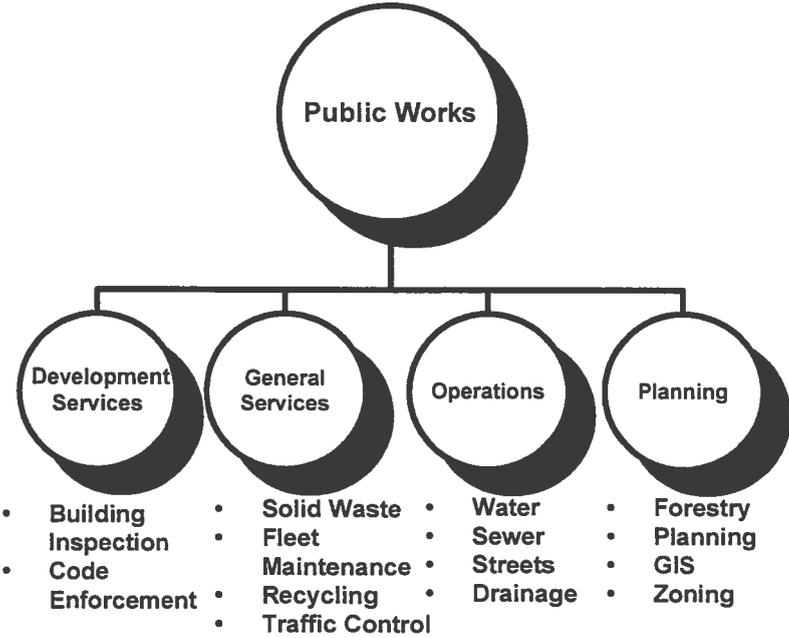
<i>Fire</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
Salaries and wages	\$ 1,251,392	\$ 1,303,648	\$ 1,339,680	\$ 1,329,360	\$ 1,389,610
Overtime	98,602	52,601	76,730	63,910	58,140
Longevity	21,097	18,512	17,110	19,860	20,120
Auto allowance	-	3,835	4,200	4,200	5,400
Part-time/temporary	100	-	-	-	10,110
Retirement contribution	175,194	203,706	222,460	215,860	236,500
Social security cont.	102,719	101,911	109,300	101,470	114,180
Health care benefits	150,869	182,435	180,590	162,070	177,560
Workers' compensation	25,211	20,257	30,930	32,900	32,830
Other benefits	-	-	19,400	23,150	38,190
Employee relations	2,012	1,460	1,500	1,500	1,500
<b>Total - Personnel</b>	<b>1,827,196</b>	<b>1,888,365</b>	<b>2,001,900</b>	<b>1,954,280</b>	<b>2,084,140</b>
Communications costs	7,756	6,766	6,550	6,550	6,550
Community relations	5,489	2,269	6,000	5,000	6,000
Other contracted sv cs	10,300	18,113	67,100	67,100	70,000
Professional dues	936	1,499	2,000	2,000	2,500
Publications	-	468	500	500	500
Equipment Replacement	14,080	-	14,000	14,000	14,000
Equipment maintenance	8,776	9,207	10,000	10,000	13,500
Vehicle maintenance	14,922	9,051	17,000	11,000	17,000
Office supplies	1,457	2,241	4,500	3,000	3,000
Operating supplies	30,622	49,204	29,700	29,700	30,000
Fuel	3,653	4,745	5,000	5,000	9,900
Travel and training	21,886	14,900	21,000	21,000	21,000
<b>Total - Operating Charges</b>	<b>119,877</b>	<b>118,463</b>	<b>183,350</b>	<b>174,850</b>	<b>193,950</b>
Data processing hardware	3,591	4,040	5,000	3,800	3,900
Other equipment <sup>1</sup>	18,534		50,000	50,000	47,400
<b>Total - Capital</b>	<b>22,125</b>	<b>4,040</b>	<b>55,000</b>	<b>53,800</b>	<b>51,300</b>
<b>Total</b>	<b>\$ 1,969,198</b>	<b>\$ 2,010,868</b>	<b>\$ 2,240,250</b>	<b>\$ 2,182,930</b>	<b>\$ 2,329,390</b>

#### <sup>1</sup>Other Equipment (Detail)

Garage door opener	2,000
Fire Hose	4,000
Ice Machine	4,000
New Badges	3,400
Lockers for Fire Gear	8,000
Cabinets for storage	5,000
Radios	21,000
	<u>47,400</u>

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# 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 is maintained at highest standards of safety and efficiency; and (4) 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 planning, street and drainage maintenance, enforcing building codes, solid waste collection and city vehicle maintenance.

*Budget Changes:*

- \* None.

*Accomplishments in 2005:*

- \* Developed base maps and infrastructure layers for the City's geographic information system (GIS).
- \* Installed gateway signage at Wesleyan and Bissonnet and at Huffington Park.

- \* Refined house number ordinance.
- \* Installed decorative streetlights in the City Center.

*Goals for 2006:*

- \* Adopt 2003 International Building Codes.
- \* Review permitting and plan review procedures.
- \* Complete construction in Priority Areas 10 and 11B.
- \* Complete final plans for implementation of Priority Area 2 drainage remediation and begin construction

<b>Account Description</b>	<b>2002 Actual</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Revised</b>	<b>2006 Request</b>
<b><i>Administration</i></b>					
Personnel	\$ 170,077	\$ 223,720	\$ 239,472	\$ 245,870	\$ 267,080
Operating charges	48,732	47,198	57,007	56,000	75,120
Capital	3,000	3,000	-	-	-
<b>Total</b>	<b>221,809</b>	<b>273,918</b>	<b>296,479</b>	<b>301,870</b>	<b>342,200</b>
<b><i>Development Services</i></b>					
Personnel	490,206	480,660	361,923	333,530	439,950
Operating charges	78,984	82,093	33,796	33,780	41,780
Capital	2,955	3,196	-	4,500	15,000
<b>Total</b>	<b>572,145</b>	<b>565,949</b>	<b>395,719</b>	<b>371,810</b>	<b>496,730</b>
<b><i>General Services-General Fund</i></b>					
Personnel	-	269,973	324,594	328,580	341,000
Operating charges	-	75,554	52,092	127,550	169,650
Capital	-	1,489	-	-	-
<b>Total</b>	<b>-</b>	<b>347,016</b>	<b>376,686</b>	<b>456,130</b>	<b>510,650</b>
<b><i>Operations-General Fund</i></b>					
Personnel	378,300	187,692	164,681	157,860	156,860
Operating charges	108,288	55,303	23,895	60,630	81,810
Capital	851	-	-	-	-
<b>Total</b>	<b>487,439</b>	<b>242,995</b>	<b>188,576</b>	<b>218,490</b>	<b>238,670</b>
<b><i>Planning</i></b>					
Personnel	-	-	138,059	144,080	147,890
Operating charges	-	-	21,732	34,500	74,910
Capital	-	-	-	1,500	1,500
<b>Total</b>	<b>-</b>	<b>-</b>	<b>159,791</b>	<b>180,080</b>	<b>224,300</b>
<b>Total Department</b>	<b>\$1,281,393</b>	<b>\$1,429,878</b>	<b>\$1,417,251</b>	<b>\$1,528,380</b>	<b>\$1,812,550</b>

**STAFFING SCHEDULE**

POSITION	GRADE	2005	2006	SALARY RANGE**	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Public Works Administration</i>					
Asst. City Manager	ER3	1	1	86,549	116,002
Office Manager	39	1	1	42,931	57,699
Secretary	34	1	1	26,749	35,922
<i>Development Services</i>					
Chief Building Official	43	1	1	54,642	73,237
Plans Examiner	39	1	1	42,931	57,699
Senior Inspector	39	1	-	41,803	56,179
Building Inspector	38	1	2	36,691	43,317
Code Enforcement/ACO	38	1	1	36,691	49,317
Permit Technician	34	2	2	30,492	41,516
<i>Planning</i>					
City Planner/Forester	43	1	1	54,642	73,237
Administrative Assistant	38	1	1	36,691	49,317
<i>General Services</i>					
General Service Superintendent	43	1	1	54,642	73,237
Crew Leader	37	1	1	31,720	42,640
Traffic Technician	37	1	1	31,720	42,640
Mechanic	36	1	1	30,493	41,516
Maintenance Worker I	32	1	1	23,005	30,909
Equipment Operator	32	1	1	29,244	39,291
<i>Operations</i>					
Equipment Operator	35	1	1	29,244	39,291
Maintenance Worker I	32	2	2	23,005	30,909
<b>Total-Public Works</b>		<b>21</b>	<b>21</b>		

\*\* Salary ranges are adjusted annually December 31 based on C.P.I.

**Budget Detail by Line Item**

<i>Administration</i>	Actual	Actual	Budget	Revised	Requested
Account Description	2003	2004	2005	2005	2006
Salaries and wages	\$ 155,000	\$ 162,172	\$ 163,740	\$ 165,900	\$ 172,260
Overtime	2,600	2,019	3,450	2,010	3,400
Longevity	600	787	1,080	980	1,260
Auto allowance	3,600	3,875	4,200	3,620	5,400
Part-time/temporary	1,610	1,389	1,400	-	1,400
Retirement contribution	19,900	24,940	26,890	27,530	28,610
Social security cont.	11,600	12,120	13,210	12,680	13,690
Health care benefits	20,220	23,817	27,600	21,110	29,520
Workers' compensation	610	1,770	470	4,340	4,450
Other Benefits	-	-	2,350	2,700	2,040
Employee relations	7,980	6,583	5,000	5,000	5,050
Total - Personnel	<u>223,720</u>	<u>239,472</u>	<u>249,390</u>	<u>245,870</u>	<u>267,080</u>
Communications costs	1,100	5,123	2,800	3,500	9,000
Community relations	3,450	2,113	3,500	3,500	3,500
Consultants <sup>1</sup>	20,498	26,280	23,000	23,000	30,000
Professional dues	2,000	1,026	2,000	2,000	2,000
Publications	500	40	500	500	500
Equipment maintenance	3,500	48	3,500	1,000	1,500
Equipment lease/rental	9,320	8,006	9,000	7,000	9,300
Office supplies	4,290	4,595	5,040	5,000	5,040
Operating supplies	2,540	6,264	8,280	6,000	9,280
Travel and training	-	3,512	4,500	4,500	5,000
Total - Operating Charges	<u>47,198</u>	<u>57,007</u>	<u>62,120</u>	<u>56,000</u>	<u>75,120</u>
Data processing hardware	3,000	-	-	-	-
Total Capital	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 273,918</u>	<u>\$ 296,479</u>	<u>\$ 311,510</u>	<u>\$ 301,870</u>	<u>\$ 342,200</u>

<sup>1</sup>Consulting traffic engineer

**Budget Detail by Line Item**

<i>Development Services</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Requested 2006
Salaries and wages	\$ 336,088	\$ 248,320	\$ 292,890	\$ 224,910	\$ 296,980
Overtime	21,728	11,532	6,050	9,000	7,050
Longevity	1,977	1,620	2,100	1,550	1,860
Allowances	994	-	-	-	-
Part-time/temporary	10,039	11,777	-	-	-
Retirement contribution	45,143	38,525	46,940	39,750	48,910
Social security cont.	26,485	19,531	23,060	20,060	23,400
Health care benefits	35,721	29,227	35,990	30,700	50,800
Workers' compensation	2,483	1,391	2,560	2,130	2,670
Other Benefits	-	-	5,080	5,430	8,280
Total - Personnel	<u>480,660</u>	<u>361,923</u>	<u>414,670</u>	<u>333,530</u>	<u>439,950</u>
Communications costs	3,999	3,422	4,000	3,000	4,000
Community relations	4,061	458	1,500	300	600
Other contracted svcs	17,736	12,810	-	-	-
Professional dues	1,845	323	1,200	1,200	1,500
Publications	1,514	563	1,000	1,000	1,000
Equipment replacement	13,180	-	8,580	8,580	10,730
Equipment maintenance	3,206	616	1,500	1,500	1,500
Vehicle maintenance	1,640	2,531	-	-	-
Office supplies	5,556	2,997	2,700	2,700	2,800
Operating supplies	18,005	4,686	6,750	5,000	6,950
Fuel	3,370	3,188	4,000	3,500	5,700
Travel and training	7,981	2,202	7,000	7,000	7,000
Total - Operating Charges	<u>82,093</u>	<u>33,796</u>	<u>38,230</u>	<u>33,780</u>	<u>41,780</u>
Data processing hardware	3,196	-	4,500	4,500	-
Other Equipment	-	-	-	-	15,000
Total Capital	<u>3,196</u>	<u>-</u>	<u>4,500</u>	<u>4,500</u>	<u>15,000</u>
Total	<u>\$ 565,949</u>	<u>\$ 395,719</u>	<u>\$ 457,400</u>	<u>\$ 371,810</u>	<u>\$ 496,730</u>

**Budget Detail by Line Item**

<i>Street Operations</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Requested 2006
Salaries and wages	\$ 99,945	\$ 77,097	\$ 79,460	\$ 81,540	\$ 81,020
Overtime	24,355	18,183	15,020	18,790	15,020
Longevity	895	606	1,020	720	1,020
Part-time/temporary	6,880	28,170	5,000	5,000	7,500
Retirement contribution	15,665	14,168	14,870	15,760	15,360
Social security cont.	9,350	7,172	7,310	7,670	7,350
Health care benefits	20,898	16,309	16,220	19,990	23,600
Workers' compensation	9,704	2,976	4,280	4,190	4,160
Other benefits	-	-	2,040	4,200	1,830
<b>Total - Personnel</b>	<b>187,692</b>	<b>164,681</b>	<b>145,220</b>	<b>157,860</b>	<b>156,860</b>
Communications costs	438	-	1,000	1,000	1,000
Community relations	3,391	2,092	3,000	3,000	3,300
Other contracted services	5,083	2,917	2,500	2,500	10,000
Publications	117	-	300	300	300
Equipment replacement	10,640	-	8,510	8,510	8,510
Equipment maintenance	1,988	2,811	2,500	2,500	12,000
Vehicle maintenance	1,536	674	-	-	-
Drainage maintenance	16,745	6,483	20,000	20,000	20,000
Street maintenance	8,724	6,378	15,000	15,000	20,000
Office supplies	358	104	270	270	200
Operating supplies	3,594	1,975	2,700	2,700	2,700
Fuel	1,820	-	4,200	4,200	2,800
Travel and training	869	461	650	650	1,000
Utilities	-	-	-	-	-
<b>Total - Operating Charges</b>	<b>55,303</b>	<b>23,895</b>	<b>60,630</b>	<b>60,630</b>	<b>81,810</b>
<b>Total</b>	<b>\$ 242,995</b>	<b>\$ 188,576</b>	<b>\$ 205,850</b>	<b>\$ 218,490</b>	<b>\$ 238,670</b>

**Budget Detail by Line Item**

<i>General Services</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Requested 2006
Salaries and wages	\$ 191,778	\$ 223,364	\$ 223,740	\$ 224,360	\$ 233,570
Overtime	5,300	6,061	5,250	5,510	4,600
Longevity	1,857	2,336	2,160	2,590	2,940
Allowances	300	260	600	-	-
Part-time/temporary	1,200	-	-	-	-
Retirement contribution	25,022	34,248	36,140	37,190	29,380
Social security cont.	14,971	17,449	17,760	17,680	18,490
Health care benefits	21,153	35,038	23,460	31,690	40,980
Workers' compensation	8,392	5,838	7,560	7,060	7,260
Other benefits	-	-	-	-	3,780
Employee relations	-	-	4,250	2,500	-
<b>Total - Personnel</b>	<b>269,973</b>	<b>324,594</b>	<b>320,920</b>	<b>328,580</b>	<b>341,000</b>
Communications costs	802	1,519	1,000	1,000	3,850
Other contracted svcs	8,745	2,530	15,000	3,000	10,000
Publications	713	756	1,100	1,000	1,100
Equipment replacement	5,080	-	6,000	6,000	6,000
Equipment maintenance	3,827	4,969	5,000	5,000	5,000
Vehicle maintenance <sup>1</sup>	8,745	7,519	100,000	65,000	80,000
Traffic control	17,593	10,047	12,000	12,000	35,500
Equipment lease/rent	2,583	1,368	3,000	1,200	3,000
Office supplies	1,053	266	1,350	1,350	1,000
Operating supplies	5,800	4,464	6,300	5,000	6,300
Fuel	6,011	9,717	11,550	10,000	12,900
Travel and training	3,310	2,739	5,000	5,000	5,000
Utilities	11,292	6,198	12,000	12,000	-
<b>Total - Operating Charges</b>	<b>75,554</b>	<b>52,092</b>	<b>179,300</b>	<b>127,550</b>	<b>169,650</b>
Data processing equipment	1,489	-	-	-	-
<b>Total Capital</b>	<b>1,489</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 347,016</b>	<b>\$ 376,686</b>	<b>\$ 500,220</b>	<b>\$ 456,130</b>	<b>\$ 510,650</b>

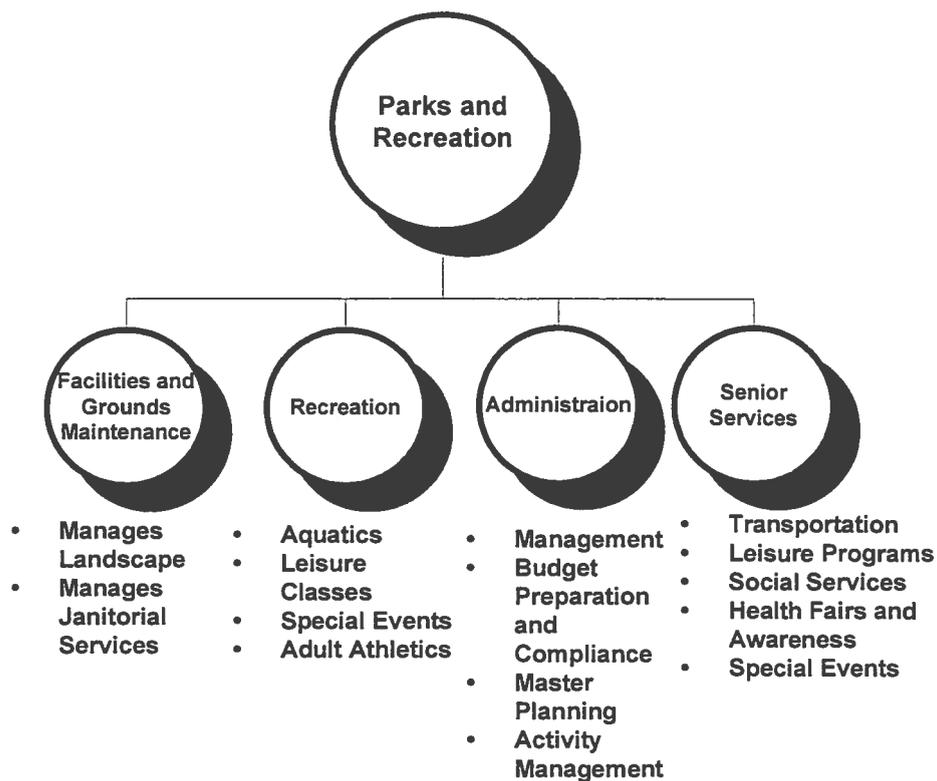
<sup>1</sup>Vehicle maintenance for all City-owned vehicles was consolidated in this budget in 2005..

**Budget Detail by Line Item**

<i>Planning</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Requested 2006
Salaries and wages	\$ -	\$ 98,934	\$ 99,440	\$ 100,900	\$ 104,570
Overtime	-	1,530	550	2,120	1,540
Longevity	-	879	1,110	1,040	1,260
Allowances	-	260	-	-	-
Retirement contribution	-	15,031	21,290	16,680	17,260
Social security cont.	-	7,113	10,460	7,280	8,260
Health care benefits	-	14,017	12,680	13,680	13,400
Workers' compensation	-	295	320	320	320
Other Benefits	-	-	1,820	2,060	1,280
Total - Personnel	-	138,059	147,670	144,080	147,890
Communications costs	-	345	600	600	600
Community relations	-	4,078	5,000	5,000	6,000
Other contracted svcs <sup>1</sup>	-	6,168	40,000	15,000	55,000
Professional dues	-	755	2,000	100	2,000
Publications	-	134	450	100	450
Equipment replacement	-	-	960	1,000	960
Equipment maintenance	-	190	1,200	600	1,200
Office supplies	-	1,503	1,800	1,800	1,900
Operating supplies	-	2,527	3,150	2,500	1,000
Fuel	-	82	800	-	800
Travel and training	-	5,950	7,800	7,800	5,000
Total - Operating Charges	-	21,732	63,760	34,500	74,910
Data processing hardware	-	-	1,500	1,500	1,500
Total	\$ -	\$ 159,791	\$ 212,930	\$ 180,080	\$ 224,300

<sup>1</sup>Other contracted services represents the cost of a contracted forester and consulting fees that may be needed to assist the City in reviewing the 80% limitation rule.

# PARKS AND RECREATION



## DEPARTMENT MISSION

*To provide the City residents of all ages and varied interests quality leisure programs and activities in safe and well-maintained parks and recreation facilities.*

**ACTIVITY SUMMARY**

The Parks and Recreation Department is responsible for planning, implementing and evaluating a variety of recreational and leisure activities for all ages. The Department also oversees landscape maintenance and janitorial service.

Park and Parks Master Planning.

- \* Implemented a Long-Term Facility Maintenance and Upgrade Schedule for All Municipal Parks

*Goals for 2006:*

- \* Develop a five year ( 2006 - 2011 ) parks master plan document
- \* Implement a comprehensive preventative maintenance program for all municipal facilities
- \* Improve the Development of, Marketing of, and Participation in, all leisure programs - increasing revenues by 15%

*Budget Changes:*

- \* None.

*Accomplishments in 2005:*

- \* Implemented Electronic Registration and Facility Rental/Use Software.
- \* Formed Three (3) Major Task Forces: Animal Recreation Facility, Rice Pocket

<b>Account Description</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Budget</b>	<b>2005 Revised</b>	<b>2006 Budget</b>
<b><i>Community Bldg</i></b>					
Personnel	\$ 513,078	\$ 563,476	\$ 236,800	\$ 250,020	\$ 253,530
Operating charges	246,766	297,564	116,810	134,050	141,850
Capital	-	14,472	6,000	6,000	-
<b>Total</b>	<b>759,844</b>	<b>875,512</b>	<b>359,610</b>	<b>390,070</b>	<b>395,380</b>
<b><i>Senior Services</i></b>					
Personnel	142,890	123,784	125,520	112,180	118,940
Operating charges	24,000	20,810	27,040	25,640	34,920
Capital	2,096	-	9,000	9,000	1,000
<b>Total</b>	<b>168,986</b>	<b>144,594</b>	<b>161,560</b>	<b>146,820</b>	<b>154,860</b>
<b><i>Recreation Center</i></b>					
Personnel	-	20,385	20,700	14,820	20,700
Operating charges	-	54,643	40,650	40,150	63,150
Capital	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>75,028</b>	<b>61,350</b>	<b>54,970</b>	<b>83,850</b>
<b><i>Facility Management</i></b>					
Personnel	42,853	70,835	126,070	122,410	140,920
Operating charges	158,703	154,781	346,540	333,940	311,120
Capital	-	-	-	-	-
<b>Total</b>	<b>201,556</b>	<b>225,616</b>	<b>472,610</b>	<b>456,350</b>	<b>452,040</b>
<b><i>Colonial Park</i></b>					
Personnel	-	-	236,950	236,920	244,170
Operating charges	-	-	33,410	45,360	59,450
Capital	-	-	5,000	5,000	5,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>275,360</b>	<b>287,280</b>	<b>308,620</b>
<b>Total Department</b>	<b>\$ 1,130,386</b>	<b>\$ 1,320,750</b>	<b>\$ 1,330,490</b>	<b>\$ 1,335,490</b>	<b>\$ 1,394,750</b>

**STAFFING SCHEDULE**

POSITION	GRADE	2005	2006	SALARY RANGE**	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Parks and Recreation</i>					
<i>Parks and Recreation</i>					
Parks and Recreation Director	ER1	1	1	65,582	87,880
Administrative Assistant	38	1	1	36,691	49,317
Executive Director of Friends of West U Parks, Inc.	NC	1	1	31,200 (current)	
<i>Senior Services</i>					
Senior Services Manager	40	1	1	44,803	60,195
Recreation Specialist	37	1	1	31,720	42,640
<i>Facility Maintenance</i>					
Facility and Park Maint. Sup.	39	1	1	42,931	57,699
Maintenace Worker III	34	1	1	26,749	35,922
<i>Colonial Park</i>					
Recreation Manager	40	1	1	44,803	60,195
<b>Total-Parks and Recreation</b>		<b>8</b>	<b>8</b>		

\*\* Salary ranges are adjusted annually December 31 based on C.P.I.

**Budget Detail by Line Item**

<i>Colonial Park</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
Salaries and wages	\$ -	\$ -	\$ 46,690	\$ 46,990	\$ 46,690
Longevity	-	-	300	-	30
Part-time/temporary	-	-	161,010	161,010	168,000
Retirement contribution	-	-	7,320	7,920	7,470
Social security cont.	-	-	13,620	12,760	13,600
Health care benefits	-	-	3,590	3,950	3,960
Workers' compensation	-	-	3,680	3,230	3,680
Other benefits	-	-	740	1,060	740
Total - Personnel	-	-	236,950	236,920	244,170
Communications costs	-	-	2,500	-	-
Leisure class instructors	-	-	-	25,000	35,000
Professional dues	-	-	400	-	350
Equipment maintenance	-	-	2,500	3,110	2,000
Swimming pool maint	-	-	6,000	4,000	6,000
Office supplies	-	-	810	500	600
Operating supplies	-	-	10,800	6,000	8,000
Treatment chemicals	-	-	8,500	6,000	6,000
Travel and training	-	-	1,900	750	1,500
Total - Operating Charges	-	-	33,410	45,360	59,450
Furniture and equipment	-	-	5,000	5,000	5,000
Total	\$ -	\$ -	\$ 275,360	\$ 287,280	\$ 308,620

### Budget Detail by Line Item

<i>Community Building</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
Salaries and wages	\$ 313,283	\$ 349,850	\$ 149,910	\$ 161,240	\$ 156,240
Overtime	6,030	3,038	1,590	2,590	2,630
Longevity	1,504	1,435	720	780	840
Auto allowance	3,613	3,115	4,200	3,470	5,400
Part-time/temporary	114,916	104,120	13,500	15,140	13,500
Retirement contribution	24,134	34,195	24,370	24,430	26,210
Social security cont.	25,825	27,413	13,010	12,850	13,570
Health care benefits	16,229	34,124	21,890	21,560	23,600
Workers' compensation	7,169	5,753	3,820	4,710	4,180
Other benefits	-	-	2,290	2,650	6,360
Employee relations	375	433	1,500	600	1,000
<b>Total - Personnel</b>	<b>513,078</b>	<b>563,476</b>	<b>236,800</b>	<b>250,020</b>	<b>253,530</b>
Communications costs	25,468	18,073	20,500	18,500	20,500
Community relations	982	1,545	3,500	3,700	3,500
Tri-Sports	30,000	30,000	30,000	30,000	30,000
Leisure class instructors	-	-	40,000	60,000	65,000
Professional dues	740	888	1,160	1,100	1,200
Equipment replacement	12,500	-	-	-	-
Equipment maintenance	800	4,091	1,000	500	1,000
Building and grounds	59,259	54,886	-	-	-
Swimming pool maint	13,752	37,790	-	-	-
Equipment lease/rental	4,320	3,399	5,400	5,000	5,400
Office supplies	4,319	3,283	2,250	2,250	2,250
Operating supplies	15,046	20,502	9,000	9,000	9,000
Treatment chemicals	10,679	10,178	-	-	-
Travel and training	3,352	2,227	4,000	4,000	4,000
Electricity	65,549	110,702	-	-	-
<b>Total - Operating Charges</b>	<b>246,766</b>	<b>297,564</b>	<b>116,810</b>	<b>134,050</b>	<b>141,850</b>
Data processing hardware	-	4,732	-	-	-
Other equipment	-	9,740	6,000	6,000	-
<b>Total - Capital</b>	<b>-</b>	<b>14,472</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>
<b>Total</b>	<b>\$ 759,844</b>	<b>\$ 875,512</b>	<b>\$ 359,610</b>	<b>\$ 390,070</b>	<b>\$ 395,380</b>

### Budget Detail by Line Item

<i>Senior Services</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
Salaries and wages	\$ 100,334	\$ 91,325	\$ 83,450	\$ 87,350	\$ 76,980
Overtime	727	49	1,390	50	220
Longevity	569	91	240	100	180
Part-time/temporary	-	150	-	-	13,000
Retirement contribution	13,338	11,900	13,000	9,810	12,370
Social security cont.	7,636	6,770	7,510	5,740	6,910
Health care benefits	19,023	13,026	18,160	6,770	7,600
Workers' compensation	1,263	473	320	780	430
Other benefits	-	-	1,450	1,580	1,250
<b>Total - Personnel</b>	<b>142,890</b>	<b>123,784</b>	<b>125,520</b>	<b>112,180</b>	<b>118,940</b>
Communication costs	2,703	2,966	3,600	3,200	3,600
Community relations	8,132	6,561	8,000	7,000	12,000
Boards & committees	259	1,094	1,500	1,500	1,500
Leisure class instructors	-	-	1,000	1,000	3,000
Professional dues	285	210	300	300	300
Equipment replacement	7,600	-	5,960	5,960	5,960
Vehicle maintenance	(2,444)	2,849	-	-	-
Equipment lease/rental	3,703	3,394	2,200	2,200	2,200
Office supplies	1,395	828	720	720	800
Operating supplies	1,045	906	1,260	1,260	1,260
Fuel	1,068	2,002	1,500	1,500	3,300
Travel and training	254	-	1,000	1,000	1,000
<b>Total - Operating Charges</b>	<b>24,000</b>	<b>20,810</b>	<b>27,040</b>	<b>25,640</b>	<b>34,920</b>
Furniture & equipment	2,096	-	9,000	9,000	1,000
<b>Total-Capital</b>	<b>2,096</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	<b>1,000</b>
<b>Total</b>	<b>\$ 168,986</b>	<b>\$ 144,594</b>	<b>\$ 161,560</b>	<b>\$ 146,820</b>	<b>\$ 154,860</b>

**Budget Detail by Line Item**

<i>West U Rec Center</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budge 2006
Part-time/temporary	\$ -	\$ 19,569	\$ 18,870	\$ 13,300	\$ 18,870
Social security cont.	-	760	1,440	1,440	1,440
Workers' compensation	-	56	390	80	390
Total - Personnel	-	20,385	20,700	14,820	20,700
Communication	-	-	1,000	200	200
Leisure class instructors	-	-	22,000	22,000	45,000
Building and grounds	-	6,042	4,000	4,000	4,000
Swimming pool maint	-	1,464	450	750	750
Operating supplies	-	26,481	7,200	7,200	7,200
Treatment chemicals	-	2,547	6,000	6,000	6,000
Electricity	-	18,109	-	-	-
Total - Operating Charges	-	54,643	40,650	40,150	63,150
Total	\$ -	\$ 75,028	\$ 61,350	\$ 54,970	\$ 83,850

**Budget Detail by Line Item**

<i>Facility Mangementment</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
Salaries and wages	\$ 27,620	\$ 44,587	\$ 79,000	\$ 78,750	\$ 83,940
Overtime	2,846	4,836	4,650	1,800	5,870
Longevity	120	30	780	700	720
Part-time/temporary	-	-	-	-	4,000
Retirement contribution	3,836	7,171	12,580	12,540	14,590
Social security cont.	2,284	3,639	6,490	5,620	7,290
Health care benefits	5,015	9,270	18,160	18,190	19,680
Workers' compensation	1,132	1,302	2,980	3,200	3,540
Other benefits	-	-	1,430	1,610	1,290
Total - Personnel	42,853	70,835	126,070	122,410	140,920
Communications costs	324	486	1,300	1,000	1,200
Other contracted svcs <sup>1</sup>	62,368	70,685	165,200	155,000	185,000
Equipment replacement	2,540	-	2,560	2,560	3,840
Equipment maintenance	1,194	5,970	1,500	1,000	1,000
Building and grounds maint. <sup>2</sup>	77,473	65,660	60,000	60,000	36,000
Office supplies	-	-	180	180	180
Operating supplies	14,009	11,589	9,000	7,500	7,500
Fuel	422	391	800	700	400
Travel and training	373	-	1,000	1,000	1,000
Utilities	-	-	105,000	105,000	75,000
Total - Operating Charges	158,703	154,781	346,540	333,940	311,120
Total	\$ 201,556	\$ 225,616	\$ 472,610	\$ 456,350	\$ 452,040

<sup>1</sup>Other contracted service represents ground maintenance and janitorial services contracts.

<sup>2</sup>Building and grounds maintenance funds the repairs and maintenance of City buildings.

**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 and certificates of obligation.

**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 2006 the Debt Service Fund will finance \$6,694,670 of debt service, a \$290,310 increase over 2005.

In order to provide the funding for debt service payments, an ad valorem tax rate of 22.9 cents per \$100 of assessed value is recommended for the 2006 budget, a decrease of 1.1 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 2005 is \$2.950 billion, the current debt limit under this provision is \$147,500,000. As of

January 1, 2006 the City will owe a total of \$87,205,000 to bondholders for all outstanding bonds. Of this total amount, the amount to be financed by the Debt Service Fund using property taxes will be \$71,950,000.

The City's most recent Bond Ratings for General Obligation Bonds were AA+ by Moody's Investor Services. Steady growth in assessed values, the political stability of the community, and the underlying strength in the Houston Area economy have kept the City's credit ratings high in spite of its significant debt load.

**FUTURE ACTIVITY**

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

- The City will issue \$5 million in Certificates of Obligation in the latter part of 2006.
- Assessed values will grow by 2% in 2006, 1.1% in 2007, and 0% in both 2008 and 2009
- New construction will add \$25 million to the appraisal roll annually.

Given these assumptions, the City's Debt Service requirements are to increase in 2007 as the principal and interest come due on the 2006 bonds. The tax rate necessary to fund the City's debt service is projected to decline slowly.

	(Payable from Ad Valorem Taxes)			
	2005 Outstanding	2006 Retirements	2006 Outstanding	2006 Interest
2003 Certificates of Obligation	\$ 9,800,000	\$ 125,000	\$ 9,675,000	\$ 360,110
1996 Permanent Imp. Bonds*	250,000	250,000	-	6,500
1998 Permanent Imp. and Ref. Bonds	6,635,000	740,000	5,895,000	314,416
2000 Permanent Imp. Bonds	2,065,000	240,000	1,825,000	131,288
2002 Permanent Imp. Bonds	25,070,000	1,895,000	23,175,000	1,126,910
2002 YMCA Certificates	3,055,000	100,000	2,955,000	132,220
2005 Permanent Imp. Bonds	25,075,000	25,000	25,050,000	1,243,218
	<b>\$ 71,950,000</b>	<b>\$ 3,375,000</b>	<b>\$ 68,575,000</b>	<b>\$ 3,314,662</b>

**CITY OF WEST UNIVERSITY PLACE, TEXAS**  
**SALES TAX RECEIPTS**

**Table 6**

Fiscal Year Ended 12-31	Sales Tax Receipts	Equivalent Tax Year	Tax Rate Equivalent	% of Adjusted Tax Levy
1995	397,794	1994	0.0274	7.40%
1996	454,906	1995	0.0314	8.47%
1997	543,755	1996	0.0367	9.63%
1998	637,106	1997	0.0423	10.71%
1999	543,556	1998	0.0347	7.60%
2000	786,672	1999	0.0502	11.00%
2001	533,646	2000	0.0300	7.30%
2002	877,185	2001	0.0381	8.43%
2003	777,290	2002	0.0312	7.03%
2004	699,593	2003	0.0270	6.04%
2005 (Estimated)	681,090	2004	0.0249	5.65%
2006 (Budget)	710,300	2005	0.0244	5.67%

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

	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
<b>REVENUES:</b>				
Ad valorem taxes	\$ 6,002,628	\$ 6,535,439	\$ 6,633,660	\$ 6,652,670
Interest on investments	34,179	15,899	32,000	42,000
Other	-	-	-	-
<b>TOTAL REVENUES</b>	<b>6,036,807</b>	<b>6,551,338</b>	<b>6,665,660</b>	<b>6,694,670</b>
<b>EXPENDITURES:</b>				
Debt service -principal	2,295,000	2,685,000	2,900,000	3,375,000
Debt service - interest and fiscal fees	3,653,487	3,739,949	3,504,360	3,319,670
<b>TOTAL EXPENDITURES</b>	<b>5,948,487</b>	<b>6,424,949</b>	<b>6,404,360</b>	<b>6,694,670</b>
<b>NET REVENUES</b>	<b>88,320</b>	<b>126,389</b>	<b>261,300</b>	<b>-</b>
<b>BEGINNING BALANCE</b>	<b>567,825</b>	<b>656,145</b>	<b>782,534</b>	<b>1,043,834</b>
<b>ENDING BALANCE</b>	<b>\$ 656,145</b>	<b>\$ 782,534</b>	<b>\$ 1,043,834</b>	<b>\$ 1,043,834</b>

**ASSESSED VALUES, DEBT SERVICE AND TAX RATES  
ESTIMATED AND ACTUAL**

Budget Year	Assessed Value	Value Growth	Debt Service	Debt Service Tax Rate
1994	1,320,905,420	4.73%	2,390,780	0.1590
1995	1,373,046,390	3.95%	2,356,489	0.1486
1996	1,450,131,620	5.61%	2,636,489	0.1600
1997	1,481,163,540	2.14%	2,941,455	0.1700
1998	1,505,694,530	1.66%	3,357,122	0.1900
1999	1,567,240,600	4.09%	3,630,071	0.2100
2000	1,781,467,580	13.67%	3,838,343	0.2100
2001	2,022,417,900	13.53%	4,693,336	0.2150
2002	2,300,012,640	13.73%	5,315,630	0.2250
2003	2,488,973,270	8.22%	6,103,650	0.2400
2004	2,592,882,830	4.17%	6,507,000	0.2500
2005	2,737,815,970	5.59%	6,544,600	0.2400
2006 <sup>1</sup>	2,913,000,000	6.40%	6,694,670	0.2290
2007 <sup>2</sup>	3,048,439,655	4.65%	6,938,330	0.2250
2008 <sup>2</sup>	3,103,924,051	1.82%	6,949,091	0.2250
2009 <sup>2</sup>	3,159,963,292	1.81%	6,958,785	0.2200
2010 <sup>2</sup>	3,216,562,925	1.79%	6,957,969	0.2150
2011 <sup>2</sup>	3,241,562,925	0.78%	6,989,778	0.2150

<sup>1</sup> Projections based on Harris County Appraisal District actual or preliminary rolls

<sup>2</sup> Projections anticipate \$25 million in new construction.

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**WATER UTILITY FUND**

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

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

The Water Fund's Budget is prepared using the modified accrual basis of accounting. Revenues are recognized when they are earned, because they are considered measurable and available to finance current operations. Expenditures are recognized when they are incurred. Debt service is recognized when paid.

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

Water and sewer systems are capital-intensive and expensive to construct. Operating costs are insignificant when compared to expenditures made to acquire and repair capital assets. The City has approximately

\$53 million invested in capital assets associated with the water and sewer utility. Put another way, the City could operate the water and sewer utility for ten years on the cash it has invested in the system's capital assets.

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

**FUND FINANCIAL ACTIVITY:**

**2005 Financial Activity.** At the beginning of 2005, the last in a series of scheduled rate increases was implemented. A series of wetter years and dramatic increases in debt service had steadily drained the Water and Sewer Fund reserves and pushed the Fund into non-compliance with its bond covenants. Council took action in late 2003 by increasing water and sewer rates and water rates were increased again when the City of Houston announced a sharp increase in the price of treated surface water West U must buy. The final scheduled increase took effect on January 1, 2005. These increases are beginning to have an impact. Revenues are expected to reach \$4.7 million, up from the \$4.2 million generated in 2004.

Operating expenditures are expected to be very close to the \$2.7 million stipulated in the 2005 Budget. Debt service and administrative costs will add \$2.0 million more.

Altogether, Water Fund expenditures should total to \$4.7 million.

**The 2006 Budget.** The 2006 Proposed Budget anticipates total revenues of \$4.77 million.

All bonds to be supported by water and sewer revenues have been issued, and after a 2005 refinancing, the debt service for those bonds will remain constant at \$1.27 million until the final payment on February 1, 2022. Budgeted expenditures are \$4,804,780, or 3.2% over 2005. System operations are expected to cost \$3,533,780, including the \$645,000 budgeted to reimburse the General Fund for costs it incurs on behalf of the Water Fund, plus \$1,271,000 to pay the principal and interest on outstanding revenue bonds.

**For the Future.** The Water and Sewer Fund is the most difficult of all of the City's funds to predict. Water usage can vary dramatically with the weather. All projections and budgets are based on averages, which means they are likely to vary considerably from actual

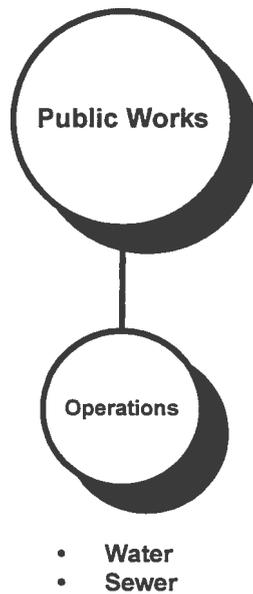
results. On average, costs associated with operating the water and sewer utility are expected to increase about 4% a year for the next five years. Much of the system's delivery and collection infrastructure is new, and costs should reflect savings associated with lower maintenance. Even so, some component parts of the system are aging; lift stations, elevated towers and water wells are *all* expected to need *major* overhauls in the foreseeable future.

Yet another rate increase in 2006 may be needed to keep pace with expenditures. Future rate increases will be required to provide funds for capital projects that were not considered part of the infrastructure replacement program.

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

	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
<b>OPERATING REVENUES</b>				
Service Charges	\$ 3,106,875	\$ 4,201,687	\$ 4,705,000	\$ 4,755,000
Interest Income	7,103	2,720	10,000	10,000
Loan from General Fund	937,130		-	-
Other revenues	-	-	-	10,000
<b>TOTAL OPERATING REVENUES</b>	<b>4,051,108</b>	<b>4,204,407</b>	<b>4,715,000</b>	<b>4,775,000</b>
<b>EXPENDITURES</b>				
Operations	2,357,195	2,454,685	2,681,510	2,888,780
Administration	441,000	637,000	645,000	645,000
Transfers to Other Funds	-	-	50,000	-
Debt Service	1,270,805	1,388,387	1,280,340	1,271,000
<b>TOTAL EXPENDITURES</b>	<b>4,069,000</b>	<b>4,480,072</b>	<b>4,656,850</b>	<b>4,804,780</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(17,892)</b>	<b>(275,665)</b>	<b>58,150</b>	<b>(29,780)</b>
<b>BEGINNING BALANCE</b>	<b>830,882</b>	<b>812,990</b>	<b>537,325</b>	<b>595,475</b>
<b>ENDING BALANCE</b>	<b>\$ 812,990</b>	<b>\$ 537,325</b>	<b>\$ 595,475</b>	<b>\$ 565,695</b>

# OPERATIONS WATER



## DEPARTMENT MISSION

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

# WATER OPERATIONS

## ACTIVITY SUMMARY

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

### Budget Changes:

\* None.

### Accomplishments in 2005:

\* Completed initial survey for monitoring infrastructure using GIS.

### Goals for 2006:

\* Continue installation of new, more accurate, meters.

\* Continue sealing off old water and sewer mains.

Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Proposed 2006
<b>Operations-Water</b>					
Personnel	\$ 816,357	\$ 846,673	\$ 873,610	\$ 814,660	\$ 945,240
Operating charges	1,606,756	1,602,012	1,854,350	1,838,850	1,899,040
Capital	-	9,000	27,500	28,000	44,500
<b>Total Department</b>	<b>\$2,423,113</b>	<b>\$2,457,685</b>	<b>\$2,755,460</b>	<b>\$2,681,510</b>	<b>\$2,888,780</b>

## STAFFING SCHEDULE

POSITION	GRADE	BUDGET BUDGET		SALARY RANGE**	
		2004	2005	MINIMUM	MAXIMUM
Water Fund					
Operations Superintendent	43	1	1	54,642	73,237
Public Works Coordinator	41	1	1	47,299	63,544
Field Service Supervisor	39	1	1	42,931	57,699
Plant Supervisor	39	1	1	42,931	57,699
Maintenance Worker II	33	1	1	24,253	32,573
Maintenance Worker I	32	1	1	23,005	30,909
Equipment Operator	35	1	1	29,244	39,291
Lead Plant Operator	37	1	1	31,720	42,640
Crew Leader	37	3	3	31,720	42,640
GIS Technician	35	-	1	36,691	49,317
Plant Operator	35	3	2	29,244	38,246
<b>Total Water Fund</b>		<b>14</b>	<b>14</b>		

\*\*Salary ranges are adjusted annually December 31 based on C.P.I.

**Budget Detail by Line Item**

<i>Water Utilities</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Budget 2006
Salaries and wages	\$ 463,464	\$ 498,313	\$ 508,030	\$ 450,510	\$ 539,810
Allowances	-	-	600	600	600
On-call pay	16,518	16,269	18,000	16,800	16,500
Overtime	90,512	64,755	50,690	66,500	65,360
Longevity	7,575	6090	7,380	5,670	7,120
Part-time/temporary	17,673	11,166	5,000	35,000	5,000
Retirement contribution	72,104	83,690	91,040	78,220	100,640
Social security	42,867	43,199	44,730	37,850	48,150
Health care benefits	88,402	101,714	116,240	94,450	113,250
Worker compensation	16,258	13,133	22,590	18,810	22,230
Other benefits	-	-	9,310	10,250	22,080
Employee relations	984	5,344	-	-	4,500
<b>Total - Personnel</b>	<b>816,357</b>	<b>843,673</b>	<b>873,610</b>	<b>814,660</b>	<b>945,240</b>
Communications costs	4,599	7,225	6,500	6,500	9,800
Community relations	9,970	12,726	14,000	14,000	15,900
Surface water contract	832,800	892,726	1,115,500	1,100,000	1,120,000
Sludge removal	68,519	62,870	70,000	70,000	70,000
Other contracted svcs	58,039	58,580	55,000	55,000	59,420
Professional dues	1,621	1,936	1,700	1,700	1,520
Equipment Replacement	65,800	-	65,800	65,800	65,800
Equipment maintenance	18,597	22,299	30,000	30,000	35,000
Vehicle maintenance	6,600	7,819	-	-	-
Building and grounds	4,619	6,250	6,000	6,000	12,500
Water system maint.	59,622	62,849	65,500	65,500	65,500
Sewer system maint.	71,271	71,770	54,500	54,500	62,500
Office supplies	1,833	2,285	1,800	1,800	4,000
Operating supplies	26,354	27,981	23,000	23,000	26,760
Fuel	10,338	12,482	14,840	14,840	14,840
Treatment chemicals	34,799	38,570	34,000	34,000	35,000
Travel and training	13,873	21,956	16,210	16,210	20,500
Electricity	317,662	291,688	280,000	280,000	280,000
<b>Total - Operating Charge</b>	<b>1,606,916</b>	<b>1,602,012</b>	<b>1,854,350</b>	<b>1,838,850</b>	<b>1,899,040</b>
Data processing	(160)	9,000	27,500	28,000	27,000
Other capital	-	-	-	-	17,500
<b>Total Capital</b>	<b>(160)</b>	<b>9,000</b>	<b>27,500</b>	<b>28,000</b>	<b>44,500</b>
<b>Total</b>	<b>\$ 2,423,113</b>	<b>\$ 2,454,685</b>	<b>\$ 2,755,460</b>	<b>\$ 2,681,510</b>	<b>\$ 2,888,780</b>

# CAPITAL RESERVE

## WATER UTILITY CAPITAL PROJECT RESERVE 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 assures that a sufficient fund balance to 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, that are unusual in both the size and scope.

### FUND ACTIVITY

The 2005 Budget provided \$100,000 to fund capital repairs and maintenance. During 2005, the City will spend an estimated \$38,000 of that amount repairing a lift station.

## WATER AND SEWER FUND - CAPITAL PROJECTS RESERVE FUND STATEMENT OF REVENUES AND EXPENDITURES

	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
BEGINNING BALANCE	\$ 324,639	\$ 134,725	\$ 25,009	\$ 38,009
REVENUES				
Transfers from:				
Water and Sewer Operating Fund	-	-	50,000	-
Interest	3,651	621	1,000	5,000
<b>TOTAL REVENUES</b>	<b>3,651</b>	<b>621</b>	<b>51,000</b>	<b>5,000</b>
<b>TOTAL AVAILABLE</b>	<b>328,290</b>	<b>135,346</b>	<b>76,009</b>	<b>43,009</b>
EXPENDITURES				
Meter Replacement Program	100,652	58,245	-	-
Lift Station Repair	64,038	52,092	38,000	-
Contingencies	-	-	-	20,000
Completed Projects	28,875	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>193,565</b>	<b>110,337</b>	<b>38,000</b>	<b>20,000</b>
<b>ENDING BALANCE</b>	<b>\$ 134,725</b>	<b>\$ 25,009</b>	<b>\$ 38,009</b>	<b>\$ 23,009</b>

## SOLID WASTE FUND

The City collects and disposes of solid waste for its citizens. The financial activity associated with this service is accounted for in an enterprise fund to insure that the solid waste service is truly fee supported.

### FUND FINANCIAL ACTIVITY

**Financial Activity in 2005.** For the year ending December 31, 2005, the Solid Waste Fund is expected to have billed about \$940,000 for solid waste services. In addition to fees for solid waste collection the Fund is expected to realize another \$210,000 from the sale of recyclable materials.

The *direct* cost of providing solid waste services in 2005 is expected to amount to \$825,700, a \$149,252 increase over 2004 costs. Increased landfill disposal charges (tipping fees) and the resumption of transfers to the Equipment Replacement Fund account for most of this increase.

Direct costs include personnel, capital equipment, supplies and services directly related to the solid waste collection and disposal service. Of these the largest single cost is the fee for disposal of solid waste. Disposal fees have been stable since 1998 due to a combination of factors, including recycling and relatively modest increases in

tipping fees. For 2005 increased tipping fees resulting from using a transfer station to receive the waste is expected to increase the cost of disposal to \$200,000. Disposal costs are expected to remain stable in 2006.

Other costs are more difficult to quantify. Administrative, risk management, and equipment depreciation are examples of indirect costs associated with the delivery of solid waste services. \$225,000 helped reimburse the General Fund for these indirect costs, bringing estimated 2005 total costs of service to \$1,050,700.

**The 2006 Budget.** Solid Waste Fund revenues in 2006 are expected to be very similar to those in 2005. No fee increases are proposed.

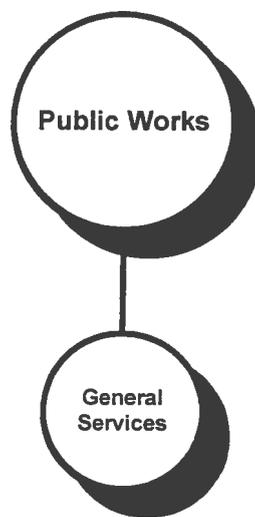
Expenditures are expected to total \$1,408,750, including the \$225,000 payment to the General Fund. The 2006 Proposed Budget includes \$320,000 for capital expenditures such as: \$60,000 to replace the baler at the Recycling Center; \$60,000 to construct office and restroom facilities; and \$180,000 for a more fiscally attuned Recycling/Solid Waste collection truck.

**For the Future.** The cost of collecting and disposing of solid waste is expected to remain stable for the next several years.

**SOLID WASTE FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	2003 Actual	2004 Actual	2005 Budget	2005 Estimated	2006 Budget
<b>OPERATING REVENUES</b>					
Solid Waste Collection	941,585	906,254	940,000	940,000	940,000
Sales of Recyclables	106,586	197,232	125,000	210,000	205,000
Interest	3,177	4,177	10,000	4,200	3,500
Transfers from other funds	-	-			-
<b>TOTAL OPERATING REVENUES</b>	<b>1,051,348</b>	<b>1,107,663</b>	<b>1,075,000</b>	<b>1,154,200</b>	<b>1,148,500</b>
<b>EXPENDITURES</b>					
Operations	798,759	676,448	848,200	825,700	1,183,750
Administration	190,000	200,000	225,000	225,000	225,000
<b>TOTAL EXPENDITURES</b>	<b>988,759</b>	<b>876,448</b>	<b>1,073,200</b>	<b>1,050,700</b>	<b>1,408,750</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>62,589</b>	<b>231,215</b>	<b>1,800</b>	<b>103,500</b>	<b>(260,250)</b>
<b>BEGINNING BALANCE</b>	<b>33,592</b>	<b>96,181</b>	<b>207,891</b>	<b>327,396</b>	<b>430,896</b>
<b>ENDING BALANCE</b>	<b>\$ 96,181</b>	<b>\$ 327,396</b>	<b>\$ 209,691</b>	<b>\$ 430,896</b>	<b>\$ 170,646</b>

# GENERAL SERVICES SOLID WASTE



- Solid Waste

## DEPARTMENT MISSION

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

# SOLID WASTE OPERATIONS

## 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 discarded limbs and other yard waste.

### Major Budget Items:

- \* Landfill tipping fees (\$200,000).
- \* Payments to the General Fund for administration and insurance (\$225,000).
- \* Capital outlay of \$320,000 for: rear-loading combination solid waste/recycling truck (\$180,000);

Office/restroom for solid waste employees (\$60,000); Baler at Recycle Express (\$60,000); and GIS/Data processing (\$20,000).

### Accomplishments in 2005:

- \* Converted first phase of re-equipping with rear-load trucks.
- \* Initiated the use of temporary labor to control employee turnover and reduce costs.

### Goals for 2006:

- \* Complete conversion to more versatile and economical rear-load trucks.

Account Description	Actual 2003	Actual 2004	Budget 2005	Estimated 2005	Budget 2006
<b>Solid Waste Operations</b>					
Personnel	\$ 426,256	\$ 411,274	\$ 438,950	\$ 446,050	\$ 528,350
Operating charges	372,694	265,168	374,250	379,650	335,400
Capital	-	-	35,000	-	320,000
Admin charge	190,000	200,000	225,000	225,000	225,000
<b>Total Department</b>	<b>\$ 988,950</b>	<b>\$ 876,442</b>	<b>\$ 1,073,200</b>	<b>\$ 1,050,700</b>	<b>\$ 1,408,750</b>

## STAFFING SCHEDULE

POSITION	GRADE	2005	2006	SALARY RANGE**	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Solid Waste Fund					
Crew Chief	37	1	1	31,720	42,640
Driver-Solid Waste	35	5	4	29,244	39,291
Equipment Operator	35	1	2	29,244	39,291
<b>Total Solid Waste Fund</b>		<b>7</b>	<b>7</b>		

\*\* Salary ranges are adjusted annually December 31 based on C.P.I.

**Budget Detail by Line Item**

<i>Solid Waste</i> Account Description	Actual 2003	Actual 2004	Budget 2005	Revised 2005	Proposed 2006
Salaries and wages	\$ 204,879	\$ 186,789	\$ 199,850	\$ 189,920	\$ 227,600
Overtime	32,397	18,572	16,050	16,460	10,000
Longevity	3,258	3,518	4,200	3,960	4,200
Part-time/temporary labor	65,861	96,766	91,620	124,150	142,920
Retirement contribution	30,168	30,794	34,270	32,090	40,220
Social security	17,845	15,500	16,840	15,580	19,240
Health care benefits	55,468	50,034	58,070	45,800	68,840
Worker compensation	16,380	9,301	13,290	10,590	14,330
Other benefits	-	-	4,760	7,500	1,000
<b>Total - Personnel</b>	<b>426,256</b>	<b>411,274</b>	<b>438,950</b>	<b>446,050</b>	<b>528,350</b>
Communications costs	286	1,401	5,500	1,200	5,500
Community relations	982	2,136	3,000	3,000	3,000
Landfill tipping fees	193,051	174,545	200,000	200,000	200,000
Other contracted svcs	4,880	4,073	5,000	5,000	6,900
Equipment replacement	107,250		107,250	107,250	60,000
Equipment maintenance	6,422	10,601	10,000	10,000	10,000
Vehicle maintenance	24,333	29,310	-	-	-
Operating supplies	9,068	8,378	9,000	9,000	9,000
Fuel	23,599	30,564	31,500	41,500	38,000
Travel and training	1,755	495	500	1,500	500
Electricity	1,068	889	2,500	1,200	2,500
<b>Total - Operating Charges</b>	<b>372,694</b>	<b>262,392</b>	<b>374,250</b>	<b>379,650</b>	<b>335,400</b>
Capital outlay	-	2,776	35,000	-	320,000
<b>Total Capital</b>	<b>-</b>	<b>2,776</b>	<b>35,000</b>	<b>-</b>	<b>320,000</b>
Administrative charge	190,000	200,000	225,000	225,000	225,000
<b>Total</b>	<b>\$ 988,950</b>	<b>\$ 876,442</b>	<b>\$ 1,073,200</b>	<b>\$ 1,050,700</b>	<b>\$ 1,408,750</b>

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**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 relatively long operational life each asset, and the impact they would have on a department's operating budget. Capital projects are financed by debt proceeds, reserves, contributions, and earned investment interest.

**FUND ACTIVITY**

The City's Capital Project Fund's 2005 Budget estimated revenues of \$319,000, including contributions from the Friends of West University Place Parks. The Fund began 2005 with \$65,454 on hand. During 2005 the Fund is expected to receive \$269,000 allocated from interest earned on investments held in the Infrastructure Replacement Fund. The Friends of West University Place Parks Fund, Inc. is also expected to defray the costs associated with the Rice Pocket Park Project.

2005 expenditures are expected to total \$324,886 and leave a Fund Balance of \$59,568.

*2006 Appropriations.*

Appropriations for 2006 include funding for a project already in progress when the current fiscal year ends December 31, 2005 and three new projects.

Rice Pocket Park and Courtyard –

Project to improve the Rice Pocket Park and the courtyard between the Recreation Building and the West U Library. This project was approved during the 2005 budget process. Planning is expected to be complete in 2005. This project is being partially funded by grants from the Friends of West University Parks Fund.

*2006 Projects*

Capital Projects recommended for the 2006 Budget are:

Fire Engine – The City's current fire fighting equipment consists of two first-line pumpers, one purchased in 1995 and another acquired in 1990. The City also has a reserve truck purchased in 1972. That backup truck is beginning to become unreliable, obsolete and costly in terms of repairs and downtime.

Acquiring a new truck will allow the 1990 pumper to advance to reserve. A new pumper is expected to cost approximately \$450,000 funded by tax anticipation notes or a lease-purchase agreement.

Major Building Repairs - Many of the City's buildings are in need of significant repairs. Taken together, these repairs represent a project amounting to \$100,000. Funding would be transferred from interest earned on funds held in the Capital Improvement Funds.

**CAPITAL PROJECT FUND  
PROJECT SCHEDULE**

	Estimated Total Project Cost	Expenditures Through 2004	Estimated Expenditures 2005	Proposed Budget 2006
<i>Active Projects</i>				
Downtown/Edloe Street	\$ 291,810	\$ 289,742	\$ 2,068	\$ -
Agenda Management Software	53,130	12,130	41,000	-
Multi-media presentation for Council	52,000	-	60,000	-
Parks and Recreation software	34,000	-	34,000	-
Rice Pocket Park/Courtyard	175,000	-	-	175,000
Police Station/EOC Expansion	1,050,000	-	25,000	25,000
Railroad Crossing Quiet Zone	25,000	-	65,000	-
West U Rec Center	290,000	44,852	28,000	-
Contingency -2005	25,000	-	-	-
Gateway signs	5,000	1,917	2,818	-
<i>New Projects</i>				
Major Repairs to City Buildings	100,000	-	-	100,000
Fire Engine	400,000	-	-	450,000
Contingencies	25,000	-	-	25,000
<b>Total Project Costs</b>	<b>\$ 2,525,940</b>	<b>\$ 348,641</b>	<b>\$ 257,886</b>	<b>\$ 775,000</b>

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

	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
<b>REVENUES:</b>				
Debt - Lease or Tax Anticipation Notes	-	-	-	450,000
Grants:				
Texas Department of Transportation	48,784	16,994	-	-
Friends of West University Place Parks Fund	-	-	-	100,000
Other	-	-	269,000	150,000
Interest	3,225	828	-	-
<b>TOTAL REVENUES</b>	<b>52,009</b>	<b>17,822</b>	<b>269,000</b>	<b>700,000</b>
<b>EXPENDITURES</b>	<b>202,962</b>	<b>257,864</b>	<b>257,886</b>	<b>775,000</b>
<b>BEGINNING BALANCE</b>	<b>\$ 456,449</b>	<b>\$ 305,496</b>	<b>\$ 65,454</b>	<b>\$ 76,568</b>
<b>ENDING BALANCE</b>	<b>\$ 305,496</b>	<b>\$ 65,454</b>	<b>\$ 76,568</b>	<b>\$ 1,568</b>

The Infrastructure Replacement Fund is used finance the major capital projects associated with replacing the City's streets, drainage, water and waste water systems.

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 replacements within a priority area are undertaken as a single project. This approach allows the contractor economies of scale, which translate 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 2006.

**PROGRAM FUNDING AND PROGRESS**

The Infrastructure Replacement Program is in its final phase. In 2005 work on Priority Area 10 and 11B, the final two areas, was in full swing.

**FUND ACTIVITY**

During 2005, work continued in priority areas 10 and 11B. The 2006 budget appropriates funds to complete areas 10 and 11B.

**INFRASTRUCTURE REPLACEMENT FUND PROJECT SCHEDULE**

	Total Project Cost	Project Costs Through 2004	Estimated 2005	Proposed 2006
Area 10	\$ 8,504,000	\$ 4,877,972	\$ 955,000	1,712,043
Area 11B	7,042,000	5,099,471	1,200,000	654,950
Area 9	8,347,021	8,347,021	-	-
Arbitrage rebate calculations	25,000	-	25,000	25,000
Contingency and other	100,000	-	273,845	375,000
	<b>24,018,021</b>	<b>18,324,464</b>	<b>2,453,845</b>	<b>2,766,993</b>

2006 INFRASTRUCTURE REPLACEMENT FUND

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

	2002 Actual	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
<b>REVENUES</b>					
Transfer from METRO	\$ 259,000	\$ 259,000	\$ 259,000	\$ -	\$ -
Interest earned	469,478	320,633	204,210	185,000	91,000
Bond Proceeds	12,596,240	9,789,277	-	-	-
<b>TOTAL REVENUES</b>	<b>13,324,718</b>	<b>10,368,910</b>	<b>463,210</b>	<b>185,000</b>	<b>91,000</b>
<b>EXPENDITURES</b>					
Capital Projects	15,581,175	13,319,194	10,943,941	2,453,845	2,766,993
<b>TOTAL EXPENDITURES</b>	<b>15,581,175</b>	<b>13,319,194</b>	<b>10,943,941</b>	<b>2,453,845</b>	<b>2,766,993</b>
<b>BEGINNING BALANCE</b>	<b>20,148,766</b>	<b>17,892,309</b>	<b>15,635,852</b>	<b>5,155,121</b>	<b>2,886,276</b>
<b>ENDING BALANCE</b>	<b>\$ 17,892,309</b>	<b>\$ 14,942,025</b>	<b>\$ 5,155,121</b>	<b>\$ 2,886,276</b>	<b>\$ 210,283</b>

**SIDEWALK CONSTRUCTION FUND**

The Sidewalk Construction Fund accounts for the rehabilitation and replacement the City's sidewalks.

**FUND ACTIVITY**

During 2005, the Fund is expected to spend \$1.03 million, leaving a fund balance of

\$3.5 million.

The City was awarded a grant from METRO amounting to \$1.5 million and received \$1.01 million from this grant in 2004. In 2006 the City expects to receive the balance of funds due from the grant and substantially complete the program.

**SIDEWALK CONSTRUCTION FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	2002 Actual	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
<b>REVENUES</b>					
Proceeds from sale of bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Grants from METRO	-	-	1,006,668	-	493,332
Interest earned on investments	113,143	77,061	49,904	50,000	30,000
<b>TOTAL REVENUES</b>	<b>113,143</b>	<b>77,061</b>	<b>1,056,572</b>	<b>50,000</b>	<b>523,332</b>
<b>EXPENDITURES</b>					
Sidewalk Construction	203,860	152,269	1,399,535	2,030,000	3,009,770
<b>TOTAL EXPENDITURES</b>	<b>203,860</b>	<b>152,269</b>	<b>1,399,535</b>	<b>2,030,000</b>	<b>3,009,770</b>
<b>BEGINNING BALANCE</b>	<b>4,975,333</b>	<b>4,884,616</b>	<b>4,809,408</b>	<b>4,466,445</b>	<b>2,486,445</b>
<b>ENDING BALANCE</b>	<b>\$ 4,884,616</b>	<b>\$ 4,809,408</b>	<b>\$ 4,466,445</b>	<b>\$ 2,486,445</b>	<b>\$ 7</b>

SIDEWALK CONSTRUCTION FUND

**DRAINAGE IMPROVEMENT FUND**

The Drainage Improvement Fund was created in 2004 to account for the cost and financing of a major project to improve storm water drainage in the City.

**FUND ACTIVITY**

During 2005 the Fund is expected to spend \$60,480 for engineering. The Harris County

Flood Control District provided funds for this expenditure in 2004.

In 2006, a joint project with the Flood Control District will require issuing approximately \$5 million in certificates of obligation. The total cost of the project and the City's share of that cost remain to be determined.

**DRAINAGE IMPROVEMENT FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2002	Actual 2003	Actual 2004	Revised 2005	Proposed 2006
<b>REVENUES</b>					
Proceeds from sale of bonds	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Grants from HCFC	-	-	110,000	-	-
Interest earned	-	-	-	-	25,000
<b>TOTAL REVENUES</b>	-	-	110,000	-	5,025,000
<b>EXPENDITURES</b>					
Drainage improvements	-	-	44,980	60,480	4,000,000
<b>TOTAL EXPENDITURES</b>	-	-	44,980	60,480	4,000,000
<b>BEGINNING BALANCE</b>	-	-	-	65,020	4,540
<b>ENDING BALANCE</b>	\$ -	\$ -	\$ 65,020	\$ 4,540	\$ 1,029,540

## INTERNAL SERVICE FUNDS

The City of West University Place has established two Internal Service Funds to finance Employee Benefits and Equipment Replacement. These Funds serve two purposes: first they provide accounting and budgetary controls over expenditures that are common to all funds; and they provide a central place to provide budget authority for items that can significantly vary in cost from year to year.

### EMPLOYEE BENEFIT FUND

The Employee Benefit Fund finances employee benefits in order to provide a systematic approach to accumulating the funds needed to provide employee benefits.

Each of the City's operating funds contributes to the Employee Benefit Fund based on the number of employees, or the estimated cost of a benefit.

The Employee Benefit Fund was established in the 2005 Budget.

Budget provided \$74,720 to fund employee benefits. 2005 expenditures are expected to be \$92,000 leaving a Fund deficit of \$(12,280).

#### *2006 Appropriations.*

The 2006 Budget expects that \$133,050 will be transferred from operating funds. 2006 Expenditures do not include any funds for separating employees, since no employee that is eligible for the benefit indicated plans to retire. Retiree healthcare, employee tuition and the City's wellness program are expected to cost \$100,000.

### FUND ACTIVITY

The City's Capital Project Fund's 2005

#### EMPLOYEE BENEFIT FUND

#### STATEMENT OF REVENUES AND EXPENDITURES

	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
<b>REVENUES:</b>				
Transfer from Operating Funds	\$ -	\$ -	\$ 74,720	\$ 133,050
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>74,720</b>	<b>133,050</b>
<b>EXPENDITURES</b>				
Employee separation benefit	-	-	25,000	-
Retired employee health benefit	-	-	62,000	70,000
Other benefits	-	-	-	30,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>87,000</b>	<b>100,000</b>
<b>NET REVENUES (EXPENDITURES)</b>			<b>(12,280)</b>	<b>33,050</b>
<b>BEGINNING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,280)</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (12,280)</b>	<b>\$ 20,770</b>

## 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.

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.

The Fund began 2005 with a balance of \$70,836. Transfers from other funds are expected to provide \$298,820. Expenditures are expected to amount to \$355,380. In 2006 transfers from other funds are expected to amount to \$251,570 and total revenues are projected to be \$252,320.

Requested expenditures total \$110,000, leaving a fund balance of \$191,516.

### FUND ACTIVITY

The Equipment Replacement Fund was

### EQUIPMENT REPLACEMENT FUND STATEMENT OF REVENUES AND EXPENDITURES

	2002 Actual	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
<b>REVENUES:</b>					
Transfers:					
From General Fund	\$ 148,750	\$ 132,790	\$ -	\$ 125,770	\$ 125,770
From Water and Sewer Fund	-	63,800	-	65,800	65,800
From Solid Waste Fund	107,250	107,250	-	107,250	60,000
Other revenues	14,760	-	18,159	34,170	-
Interest	6,335	4,147	2,013	750	750
<b>TOTAL REVENUES</b>	<b>277,095</b>	<b>307,987</b>	<b>20,172</b>	<b>333,740</b>	<b>252,320</b>
<b>TOTAL EXPENDITURES</b>	<b>226,724</b>	<b>281,065</b>	<b>228,439</b>	<b>355,380</b>	<b>110,000</b>
<b>BEGINNING BALANCE</b>	<b>201,810</b>	<b>252,181</b>	<b>279,103</b>	<b>70,836</b>	<b>49,196</b>
<b>ENDING BALANCE</b>	<b>\$ 252,181</b>	<b>\$ 279,103</b>	<b>\$ 70,836</b>	<b>\$ 49,196</b>	<b>\$ 191,516</b>

**EQUIPMENT REPLACEMENT LIST**

	2002 Actual	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
<i>General Fund</i>					
Administration					
Telephone system	\$ -	\$ -	\$ 126,155	\$ -	\$ -
Police Department					
Automobiles	60,362	100,112	84,137	78,000	26,000
Radios	-	-	-	-	-
Alarm Monitoring Equipment	-	46,317	-	-	-
Finance Department					
Central data server (AS/400)	951	-	-	-	-
Fire Department					
Pickup trucks/light vehicles	18,392	-	-	33,611	-
Other equipment	-	16,736	18,147	-	-
Public Works Department					
Pickup trucks/light vehicles	-	33,835	-	13,769	57,000
Crew trucks	-	84,066	-	-	-
Parks Department					
Pickup trucks/light vehicles	-	-	-	-	27,000
<i>Solid Waste Fund</i>					
Solid Waste Truck	147,019	-	-	230,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 226,724</b>	<b>\$ 281,066</b>	<b>\$ 228,439</b>	<b>\$ 355,380</b>	<b>\$ 110,000</b>

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## 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 will have four active Special Revenue Funds in 2006: the *Parks Fund*, the *Court Technology Fund*, the *Court Security Fund* and the *METRO Grant Fund*.

### THE PARKS FUND

The Parks Fund accounts for donations from citizens for West U parks. The principal source of revenue is small donations made when paying utility bills. 2006 appropriations in the Parks Fund are \$15,000.

#### PARKS FUND

##### STATEMENT OF REVENUES AND EXPENDITURES

	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
Beginning Balance	\$ 9,416	\$ 12,153	\$ 13,344	\$ 13,544
Sources:				
Donations	2,573	4,135	2,500	2,500
Interest	164	107	200	100
Total Sources	2,737	4,242	2,700	2,600
Total Available	12,153	16,395	16,044	16,144
Expenditures	-	3,051	2,500	15,000
Ending Balance	\$ 12,153	\$ 13,344	\$ 13,544	\$ 1,144

### THE COURT TECHNOLOGY FUND

The Court Technology Fund was created to account for revenues generated by a four dollar Court Technology Fee charged on every traffic 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 2006, revenues are expected to amount to \$6,800. Expenditures for computers and support are expected to amount to \$10,000.

#### COURT TECHNOLOGY FUND

##### STATEMENT OF REVENUES AND EXPENDITURES

	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
Beginning Balance	\$ 1,604	\$ 2,936	\$ 2,594	\$ 4,919
Sources:				
Fines	12,143	8,335	6,800	6,800
Interest	43	67	25	25
Total Sources	12,186	8,402	6,825	6,825
Total Available	13,790	11,338	9,419	11,744
Expenditures	10,854	8,744	4,500	10,000
Ending Balance	\$ 2,936	\$ 2,594	\$ 4,919	\$ 1,744

**THE METRO GRANT FUND**

The Metro Grant Fund was created in 2005 to account for the proceeds a multi-year transportation grant from METRO. In 2006, the City will receive \$259,000, which is budgeted to be used for purposes authorized under the terms of the grant.

**METRO GRANT FUND**

**STATEMENT OF REVENUES AND EXPENDITURES**

	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
Beginning Balance	\$ -	\$ -	\$ -	\$ 259,000
Sources:				
METRO Grant	-	-	259,000	259,000
Interest	-	-	-	-
Total Sources	-	-	259,000	259,000
Total Available	-	-	259,000	518,000
Any purpose authorized by the Grant	-	-	-	518,000
Ending Balance	\$ -	\$ -	\$ 259,000	\$ -

**THE COURT SECURITY FUND**

The Court Security Fund was created in 2005 to account for the revenue generated by a \$3 fee per traffic ticket. The proceeds from the fee can be only used to provide security for the building housing the Municipal Court.

**COURT SECURITY FUND**

**STATEMENT OF REVENUES AND EXPENDITURES**

	2003 Actual	2004 Actual	2005 Estimated	2006 Budget
Beginning Balance	\$ -	\$ -	\$ -	\$ 1,000
Sources:				
Fines	-	-	1,000	4,900
Interest	-	-	-	-
Total Sources	-	-	1,000	4,900
Total Available	-	-	1,000	5,900
Building Security	-	-	-	4,900
Ending Balance	\$ -	\$ -	\$ 1,000	\$ 1,000

## 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.

Twenty years later in 2005, assessed values have increased by more than **\$2 billion** to \$2,913,000,000. 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's 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 2006. 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. In addition to the original \$63 million the City issued \$9.9 million of Certificates of Obligation to complete the funding of the infrastructure replacement.

The debt issued to finance this plan is supported by *ad-valorem* taxes and net revenues from the water and sewer utility.

During 2005, the City took advantage of historically low interest rates by issuing refunding bonds. Most of the bonds issued in 1996 and 1998 were recalled and replaced by bonds bearing lower interest rates.

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 \$2.913 billion, the current debt limit under this provision is \$145,650,000. As of January 1, 2006 the City will owe a total of \$87,205,000 to bondholders.

Outstanding Bonded Indebtedness December 31, 2005	
<b>Bonded Indebtedness Payable from Ad Valorem Taxes</b>	
1996 Permanent Imp Bonds	\$ 250,000
1998 Permanent Imp Bonds	6,635,000
2000 Permanent Imp Bonds	2,065,000
2002 Permanent Imp Bonds	25,070,000
2002 YMCA Certificates	3,055,000
2003 Certificates of Obligation	9,800,000
2005 Permanent Improvement Bonds	25,075,000
<b>Bonded Indebtedness Payable from Ad Valorem Tax</b>	<b>71,950,000</b>
<b>Bonded Indebtedness Payable from Water and Sewer Revenues</b>	
2001A Waterworks and Sewer System Imp Bonds	3,415,000
2005 Waterworks and Sewer Revenue Refunding	9,020,000
2001B Waterworks and Sewer System Imp Bonds	2,820,000
<b>Bonded Indebtedness Payable from Water and Sewer</b>	<b>15,255,000</b>
<b>Total Bonded Indebtedness</b>	<b>\$ 87,205,000</b>

Of this total amount, the amount to be financed by the Debt Service Fund using property taxes will be \$75,170,000.

**Future Activity** - The need to improve drainage in Priority Area 2 became clear after extensive flooding during tropical storm Allison. These improvements are expected to add \$5 million to

the total cost of infrastructure improvements. The *2006 Operating Budget* anticipates raising \$5 million by issuing Certificates of Obligation. Even with this anticipated issue, the property tax rate dedicated to debt service is expected to decline over next five years as assessed values

grow. Water and sewer supported debt service is also expected to remain stable for the next several years and rate increases implemented in 2004 are projected to provide sufficient net revenue to provide funding.

<b>Debt Service To Maturity</b>		
	Tax Supported	Revenue Supported
2006	6,689,663	1,270,994
2007	6,691,330	1,266,873
2008	6,694,091	1,267,814
2009	6,698,918	1,266,749
2010	6,695,024	1,268,446
After 2010	67,292,108	15,127,609
<b>Total</b>	<b>100,761,134</b>	<b>21,468,485</b>

**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.

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 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 petition for an election to determine

whether to limit the tax rate to no more than 8% above last year's rate. Taxes are applicable to the year subsequent to the one in which they are levied.

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
2004	0.1976	0.2500	0.4476
2005	0.2000	0.2400	0.4400
2005	0.2010	0.2290	0.4300

The City's property tax policies has been to maintaining the amount of property taxes dedicated to maintenance and operations and increasing the portion dedicated to paying debt service in order to accommodate the rapid growth in 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 in 2005. The *2006 Operating Budget* marked a change in that policy. Debt service requirements have peaked and should remain level, so the percentage of the total tax rate allocated to debt service declined slightly to 53% of the total rate. Tax revenues dedicated to debt service reached \$6.7 million annually and is expected to remain stable into the foreseeable future.

The City's 2005 property tax revenue is based on an estimated assessed value of \$2,913,000 and a 99% collection rate. The estimated market value of taxable property has grown explosively (60%) since 2000. In the past five years the taxable value of property has grown almost \$1 billion. The property tax rate in 2006 will be \$0.43000 per \$100 valuation, 1 cent below last year's rate. Increased assessed values and stable debt service allowed this decrease.

**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.

Tax Rate Comparison	
Jurisdiction	Tax Rate
Bellaire	0.4700
Houston	0.6475
Southside Place	0.2300
Jersey Village	0.0505
Spring Valley	0.5055
Sea Brook	0.6307

The City increased its water and sewer rates in 2005. Further increases may be needed in 2006 to offset the cost of purchased raw water.

City.

In 2006 West University Place expects to collect \$689,000 from the sales tax.

**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 \$15.75 monthly fee funds these services for citizens under 65 years of age. The monthly fee is \$8.00 per month for citizens over 65 years of age. These fees have been stable since 2001 and are expected to generate \$910,000 in 2006.

	Residential Rates	
	Water	Sewer
Base charge	7.38	4.40
0 - 3,000 gallons	\$2.93 per 1,000 gallons	\$2.40 per \$1,000 gallons
3001 - 9,000 gallons	\$3.56 per 1,000 gallons	\$2.40 per \$1,000 gallons
9001 - 15,000 gallons	\$4.22 per 1,000 gallons	\$2.40 per \$1,000 gallons
15,001 gallons and up	\$5.01 per 1,000 gallons	\$2.40 per \$1,000 gallons

**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

**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 \$975,660 in 2005 and \$976,200 in 2006.

Historical and Projected Revenues (not including utility services)						
	2001	2002	2003	2004	2005	2006
Property Taxes	\$ 8,532,873	\$ 9,717,905	\$ 10,765,277	\$ 11,691,541	\$ 12,165,020	\$ 12,538,020
Sales Tax	896,958	877,185	777,290	699,593	681,090	710,300
Franchise Fees	533,646	939,577	873,649	872,221	975,660	976,200
Licenses and Permits	472,081	386,124	432,144	554,954	503,600	484,700
Fines and Forfeitures	276,815	319,388	256,074	193,322	203,340	201,800
Charges for Services	901,544	1,074,335	1,102,552	725,861	863,200	877,190
Intergovernmental	259,000	277,769	498,965	837,000	870,000	870,000
Investment Income	1,720,839	655,918	515,414	86,065	104,780	142,000
Other Revenues	389,693	603,217	452,765	501,104	406,085	414,324
<b>Total</b>	<b>\$13,983,449</b>	<b>\$14,851,418</b>	<b>\$ 15,674,130</b>	<b>\$ 16,161,661</b>	<b>\$ 16,774,780</b>	<b>\$ 17,216,540</b>

### General Fund Revenue Detail

	Actual 2003	Actual 2004	Estimated 2005	Estimated 2006
<b>Property Taxes</b>				
Current year collections	\$ 4,727,070	\$ 5,106,642	\$ 5,480,000	\$ 5,845,580
Prior year collections	31,089	40,267	40,980	36,270
Collection Fees	4,490	9,193	10,380	3,500
	<u>4,762,649</u>	<u>5,156,102</u>	<u>5,531,360</u>	<u>5,885,350</u>
<b>Franchise Taxes</b>				
Telecommunications	154,452	142,460	152,000	157,200
Electrical	507,429	484,649	563,660	568,000
Cable T.V.	133,875	152,393	158,000	149,000
Gas	77,895	92,719	102,000	102,000
	<u>873,651</u>	<u>872,221</u>	<u>975,660</u>	<u>976,200</u>
<b>Sales Tax</b>	<u>777,290</u>	<u>699,593</u>	<u>681,090</u>	<u>710,300</u>
<b>Licenses and Permits</b>				
<b>Business Licenses</b>				
Electrical Cont. Lic.	14,965	13,570	12,650	12,320
Contractor Registration	29,475	33,450	24,850	27,240
Other	1,293	1,205	1,730	1,700
<b>Non-Business Licenses</b>				
Building Permits	200,948	260,620	250,000	241,000
Electrical Permits	27,349	31,052	27,890	28,500
Heating and A/C Permits	22,305	28,018	23,800	24,450
Plumbing Permits	52,727	71,130	65,000	62,700
Fence and Sidewalk Permits	31,369	51,993	45,730	35,700
Tree Disposition Fee	27,815	34,526	28,380	27,900
Other	23,898	29,390	23,570	23,190
	<u>432,144</u>	<u>554,954</u>	<u>503,600</u>	<u>484,700</u>
<b>Fees for service</b>				
Street Light Fee	\$ 196,503	\$ (7,157)	\$ -	\$ -
Ambulance Service	82,147	106,079	115,000	112,000
Alarm Monitoring	166,861	197,503	220,000	204,000
	<u>445,511</u>	<u>296,425</u>	<u>335,000</u>	<u>316,000</u>

### General Fund Revenue Detail *(continued)*

Other Charges and Fees				
Plan Check Fees	93,168	130,466	130,000	127,700
Re-inspection fee	45,680	49,165	42,730	57,000
Other Building Related	24,254	58,331	17,390	14,560
Pet Regulation	6,828	6,688	5,900	6,180
Child Safety Seat	15,385	15,609	16,020	16,800
Other	495	2,484	4,250	3,480
	<u>185,810</u>	<u>262,743</u>	<u>216,290</u>	<u>225,720</u>
Recreation Fees				
Aquatic Classes	119,416	94,633	106,940	132,410
Membership Fees	85,521	71,876	73,490	77,500
Swimming Fees	45,255	41,785	42,970	41,700
Other	22,836	24,689	20,820	39,990
Rents	31,046	33,099	33,640	37,190
Class Fees	151,555	163,355	250,340	232,400
	<u>455,629</u>	<u>429,437</u>	<u>528,200</u>	<u>561,190</u>
Fines and Court Costs	<u>243,931</u>	<u>193,283</u>	<u>203,340</u>	<u>201,800</u>
Earnings on Investments	<u>75,605</u>	<u>70,166</u>	<u>72,780</u>	<u>100,000</u>
Miscellaneous				
Rents				
Bellaire	21,120	19,360	21,660	21,750
Westpark	8,000	13,000	12,000	12,000
Southside expense sharing	106,748	95,402	131,900	120,000
Intergovernmental	-	20,357	-	-
Other Revenues	37,295	90,280	26,240	36,960
	<u>173,163</u>	<u>238,399</u>	<u>191,800</u>	<u>190,710</u>
Internal Charges				
Water Fund	\$ 441,000	\$ 637,000	\$ 645,000	\$ 645,000
Solid Waste Fund	190,000	200,000	225,000	225,000
	<u>631,000</u>	<u>837,000</u>	<u>870,000</u>	<u>870,000</u>
<b>TOTAL GENERAL FUND</b>	<b>\$ 9,056,383</b>	<b>\$ 9,610,323</b>	<b>\$ 10,109,120</b>	<b>\$ 10,521,970</b>

**CITY OF WEST UNIVERSITY PLACE, TEXAS**  
**GENERAL GOVERNMENT EXPENDITURES BY FUNCTION**  
**Last Ten Fiscal Years**

**Table 1**

<b>Date</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Public Works</b>	<b>Public Services</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Total</b>
1995	1,311,020	2,624,252	1,946,011	979,469	8,137,964	2,362,111	17,360,827
1996	1,396,276	2,763,358	1,965,714	716,775	7,261,742	2,581,122	16,684,987
1997	1,462,013	2,900,458	2,007,833	747,746	2,993,082	2,941,475	13,052,607
1998	1,685,246	2,892,950	1,288,618	709,674	5,890,116	3,360,122	15,826,726
1999	1,803,017	2,952,688	1,435,693	866,489	5,560,612	3,630,071	16,248,570
2000	1,777,263	3,525,192	1,490,417	987,209	6,473,002	3,838,343	18,091,426
2001	1,981,486	4,019,282	1,515,164	896,309	12,886,880	4,692,336	25,991,457
2002	2,061,227	4,336,152	1,500,129	941,302	13,583,834	4,693,336	27,115,980
2003	1,952,308	4,701,684	1,631,434	1,075,026	13,107,808	5,315,630	27,783,890
2004	2,211,183	4,616,019	1,642,867	1,255,857	11,882,057	6,460,384	28,068,367
2005 <sup>1</sup>	2,172,560	4,828,010	1,528,380	1,335,490	5,157,590	6,404,360	21,426,390
2006 <sup>2</sup>	2,246,860	5,175,460	1,812,550	1,394,750	11,745,770	6,694,670	29,070,060

This schedule reflects general governmental expenditures of all Governmental Fund Types of the City.

<sup>1</sup> Estimated actual

<sup>2</sup> 2006 Budget

**CITY OF WEST UNIVERSITY PLACE  
GENERAL GOVERNMENT REVENUES BY SOURCE**

**Last Ten Fiscal Years**

<b>Date</b>	<b>Property Taxes</b>	<b>City Sales Tax</b>	<b>Franchise Fees</b>	<b>Licenses and Permits</b>	<b>Fines and Forfeitures</b>
1995	5,070,608	832,743	652,893	409,527	289,457
1996	5,437,391	454,906	686,500	336,588	324,502
1997	5,650,077	543,755	716,279	421,159	367,165
1998	6,054,801	637,106	804,005	558,469	184,813
1999	6,610,664	543,556	818,326	396,484	307,058
2000	7,376,687	824,614	786,672	496,677	274,001
2001	8,532,873	896,958	533,646	472,081	276,815
2002	9,717,905	877,185	939,577	386,124	319,388
2003	11,481,442	777,290	873,649	432,144	256,074
2004	11,670,796	683,572	872,221	568,829	193,322
2005 <sup>1</sup>	12,165,020	681,090	975,660	503,600	211,140
2006 <sup>2</sup>	12,538,020	710,300	976,200	484,700	213,500

This schedule reflects general governmental revenues of all Governmental Fund Types of the City.

<sup>1</sup> Estimated actual

<sup>2</sup> 2006 Budget

Table 2

Charges for Services	Intergovernmental Revenue	Interest on Investments	Other Revenue	Total
1,310,356	322,844	1,197,769	295,827	10,382,024
1,887,703	44,236	762,240	294,059	10,228,125
1,488,771	565,919	1,100,372	281,251	11,134,748
702,131	125,318	1,120,750	317,661	10,505,054
796,763	650,459	1,288,324	343,348	11,754,982
914,686	1,055,425	1,015,579	478,268	13,222,609
901,544	259,000	1,720,839	389,693	13,983,449
1,074,335	277,769	655,918	603,217	14,851,418
1,102,552	498,965	515,414	159,582	16,097,112
974,549	1,392,662	336,967	451,551	17,144,469
1,079,490	1,129,000	104,780	194,525	17,044,305
1,102,910	1,129,000	100,125	212,210	17,466,965

**CITY OF WEST UNIVERSITY PLACE  
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED  
VALUE AND NET BONDED DEBT PER CAPITA**

**Table 3**

**Last Ten Fiscal Years**

<b>Fiscal Year Ended December 31,</b>	<b>Population</b>	<b>Assessed Value</b>	<b>Gross Bonded Debt*</b>	<b>Less Debt Service Funds</b>	<b>Net Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Assessed Value</b>	<b>Net Bonded Debt Per Capita</b>
1995	12,920	1,373,046,390	27,160,000	914,817	26,245,183	1.91	2,031
1996	12,920	1,450,131,620	33,930,000	1,102,160	32,827,840	2.26	2,541
1997	12,920	1,481,163,540	32,760,000	938,753	31,821,247	2.15	2,463
1998	12,920	1,505,694,530	41,020,000	636,948	40,383,052	2.68	3,126
1999	12,920	1,567,240,600	39,045,000	811,335	38,233,665	2.44	2,959
2000	14,211	1,781,467,580	58,475,000	838,547	57,636,453	3.24	4,056
2001	14,211	2,022,417,900	60,050,000	633,071	59,416,929	2.94	4,181
2002	14,211	2,300,012,640	70,250,000	567,825	69,682,175	3.03	4,903
2003	14,211	2,488,973,270	76,705,000	656,144	76,048,856	3.06	5,351
2004	14,211	2,592,882,830	75,170,000	782,534	74,387,466	2.87	5,234
2005	14,211	2,737,884,200	71,950,000	1,043,834	70,906,166	2.59	4,990
2006	14,211	2,913,000,000	68,575,000	1,043,834	67,531,166	2.32	4,752

Source - Tax assessor/collector and accounting records of the City.

\* Tax Supported

**CITY OF WEST UNIVERSITY PLACE, TEXAS**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR**  
**GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES**

**Table 4**

**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service Requirements</b>	<b>Total General Expenditures</b>	<b>Ratio of Debt Service Requirements to Expenditures</b>
1994	\$ 685,000	\$ 1,705,780	\$ 2,390,780	\$12,780,238	18.71
1995	735,000	1,621,489	2,356,489	17,360,827	13.57
1996	1,015,000	1,621,489	2,636,489	16,725,431	15.76
1997	1,085,000	1,856,455	2,941,455	13,052,607	22.54
1998	1,425,000	1,932,122	3,357,122	15,826,726	21.21
1999	1,585,000	2,045,071	3,630,071	16,248,570	22.34
2000	1,780,000	2,058,343	3,838,343	18,091,426	21.22
2001	1,880,000	2,813,336	4,693,336	25,991,457	18.06
2002	2,185,000	3,130,630	5,315,630	27,738,275	19.16
2003	2,295,000	3,808,650	6,103,650	28,511,910	21.41
2004	2,685,000	3,734,050	6,419,050	28,068,367	22.87
2005 (Estimated)	2,900,000	3,504,360	6,404,360	21,426,390	29.89
2006 (Budget)	3,375,000	3,314,662	6,689,662	29,070,060	23.01

Note - Total debt service requirements includes fiscal agent's fee.  
This schedule reflects general expenditures for all Governmental Fund Types of the City.

**CITY OF WEST UNIVERSITY PLACE  
HISTORICAL OPERATIONS OF THE CITY**

	<b>Budget 2006</b>	<b>Estimated 2005</b>	<b>2004</b>	<b>2003</b>
<b>GENERAL FUND</b>				
<b>REVENUES</b>				
General Property				
Taxes	\$ 5,891,350	\$5,531,360	\$5,156,102	\$ 4,762,649
Sales Taxes	710,300	681,090	699,593	777,290
Franchises Fees	973,200	975,660	872,221	873,649
Licenses & Permits	484,700	503,600	568,829	432,144
Fines & Forfeitures	201,800	203,340	193,322	243,931
Charges for Services	1,361,890	1,079,490	974,549	1,086,952
Investment Income	100,000	72,780	70,166	75,620
Other Revenue	190,710	191,800	238,540	173,148
<b>Total Revenues</b>	<b>\$ 9,913,950</b>	<b>\$9,239,120</b>	<b>\$8,773,322</b>	<b>\$ 8,425,383</b>
<b>EXPENDITURES</b>				
Administration	\$ 2,116,960	\$2,038,250	\$1,626,183	\$ 1,952,308
Public Safety	5,175,460	4,828,010	4,616,019	4,701,684
Public Works	1,812,550	1,528,380	1,642,867	1,631,434
Public Service	1,394,750	1,335,490	1,095,134	928,830
<b>Total Expenditures</b>	<b>\$ 10,499,720</b>	<b>\$9,730,130</b>	<b>\$8,980,203</b>	<b>\$ 9,214,256</b>
Excess Revenue and Other Sources Over (Under) Expenditures and Other uses	<u>\$ 28,250</u>	<u>\$ 378,990</u>	<u>\$ 45,119</u>	<u>\$ (157,873)</u>
<b>FUND BALANCE</b>				
Beginning Fund Balance January 1	\$ 3,414,270	\$3,035,281	\$2,990,162	\$ 2,925,536
Prior Period Adjustments	-	-	-	222,499
<b>Ending Fund Balance as of December 31</b>	<b>\$ 3,442,520</b>	<b>\$3,414,270</b>	<b>\$3,035,281</b>	<b>\$ 2,990,162</b>
<b>DEBT SERVICE FUND</b>				
Ending Fund Balance as of December 31	<u>\$ 1,043,834</u>	<u>\$1,043,834</u>	<u>\$ 782,534</u>	<u>\$ 656,145</u>

Table 5

2002	2001	2000	1999	1998	1997
\$ 4,519,428	\$ 4,166,847	\$ 3,605,950	\$ 3,309,185	\$ 3,186,390	\$ 3,124,989
877,185	533,646	786,672	543,556	637,106	543,755
939,577	896,958	824,614	818,326	804,005	716,279
386,124	472,081	496,677	396,484	558,469	421,159
304,812	274,331	274,001	307,058	184,813	367,165
1,074,335	901,544	914,686	796,763	702,131	1,488,771
113,421	336,451	346,193	306,790	443,834	301,604
146,760	50,672	352,037	151,073	152,933	75,423
<u>\$ 8,361,642</u>	<u>\$ 7,632,530</u>	<u>\$ 7,600,830</u>	<u>\$ 6,629,235</u>	<u>\$ 6,669,681</u>	<u>\$ 7,039,145</u>
\$ 2,019,807	\$ 1,777,263	\$ 1,777,263	\$ 1,803,017	\$ 1,571,878	\$ 1,462,013
4,336,152	3,525,192	3,525,192	2,952,688	2,892,950	2,900,458
1,484,477	1,490,417	1,490,417	1,423,214	1,275,690	1,996,804
822,380	794,869	794,869	806,536	658,310	700,059
<u>\$ 8,662,816</u>	<u>\$ 7,587,741</u>	<u>\$ 7,587,741</u>	<u>\$ 6,985,455</u>	<u>\$ 6,398,828</u>	<u>\$ 7,059,334</u>
<u>\$ (86,752)</u>	<u>\$ (1,000,282)</u>	<u>\$ (227,670)</u>	<u>\$ (173,620)</u>	<u>\$ 430,373</u>	<u>\$ (110,189)</u>
\$ 2,993,248	\$ 3,993,530	\$ 4,221,200	\$ 4,394,820	\$ 3,964,447	\$ 4,074,636
-	-	-	-	-	-
<u>\$ 2,906,496</u>	<u>\$ 2,993,248</u>	<u>\$ 3,993,530</u>	<u>\$ 4,221,200</u>	<u>\$ 4,394,820</u>	<u>\$ 3,964,447</u>
<u>\$ 567,825</u>	<u>\$ 633,071</u>	<u>\$ 811,335</u>	<u>\$ 811,335</u>	<u>\$ 638,877</u>	<u>\$ 938,753</u>

**CITY OF WEST UNIVERSITY PLACE, TEXAS  
SALES TAX RECEIPTS**

**Table 6**

Fiscal Year Ended 12-31	Sales Tax Receipts	Equivalent Tax Year	Tax Rate Equivalent	% of Adjusted Tax Levy
1995	397,794	1994	0.0274	7.40%
1996	454,906	1995	0.0314	8.47%
1997	543,755	1996	0.0367	9.63%
1998	637,106	1997	0.0423	10.71%
1999	543,556	1998	0.0347	7.60%
2000	786,672	1999	0.0502	11.00%
2001	533,646	2000	0.0300	7.30%
2002	877,185	2001	0.0381	8.43%
2003	777,290	2002	0.0312	7.03%
2004	699,593	2003	0.0270	6.04%
2005 (Estimated)	681,090	2004	0.0249	5.65%
2006 (Budget)	710,300	2005	0.0244	5.67%

**CITY OF WEST UNIVERSITY PLACE, TEXAS  
ANALYSIS OF TAX BASE  
TAX BASE DISTRIBUTION**

**Table 7**

**LAST 9 YEARS**

Type of Property	2005 Tax Roll (Estimated)		2004 Tax Roll		2003 Tax Roll	
	Amount	%	Amount	%	Amount	%
Residential	\$ 2,903,252,903	94.93	\$ 2,727,604,740	96.31	\$ 2,518,869,720	96.98
Vacant Lots/Tracks	35,551,933	1.16	33,020,990	1.17	25,864,390	1.00
Commercial & Industrial	26,294,749	0.86	25,734,070	0.91	20,367,190	0.78
Utilities	43,241,020	1.41	20,532,450	0.72	21,073,580	0.81
Other	50,123,063	1.64	25,182,510	0.89	11,130,650	0.43
Total Market Value	\$ 3,058,463,668		\$ 2,832,074,760		\$ 2,597,305,530	
Less: Exemptions	145,463,668		94,190,560		79,831,440	
Total Taxable Value	\$ 2,913,000,000		\$ 2,737,884,200		\$ 2,517,474,090	

Type of Property	2002 Tax Roll		2001 Tax Roll		2000 Tax Roll	
	Amount	%	Amount	%	Amount	%
Residential	\$ 2,369,631,220	96.65	\$ 2,203,866,100	96.28	\$ 1,976,639,680	96.22
Vacant Lots/Tracks	21,886,930	0.89	20,649,870	0.90	21,146,270	1.03
Commercial & Industrial	20,735,470	0.85	21,536,490	0.94	17,447,860	0.85
Utilities	30,281,390	1.24	28,138,830	1.23	26,778,740	1.30
Other	9,300,210	0.38	14,713,550	0.64	12,308,300	0.60
Total Market Value	\$ 2,451,835,220		\$ 2,288,904,840		\$ 2,054,320,850	
Less: Exemptions	54,426,270		54,014,970		57,022,280	
Total Taxable Value	\$ 2,397,408,950		\$ 2,234,889,870		\$ 1,997,298,570	

Type of Property	1999 Tax Roll		1998 Tax Roll		1997 Tax Roll	
	Amount	%	Amount	%	Amount	%
Residential	\$ 1,690,522,670	96.12	\$ 1,482,846,550	95.92	\$ 1,462,950,680	95.53
Vacant Lots/Tracks	13,682,730	0.78	14,466,710	0.94	12,566,760	0.82
Commercial & Industrial	16,319,980	0.93	12,882,000	0.83	17,579,170	1.15
Utilities	26,260,380	1.49	28,699,660	1.86	29,869,890	1.95
Other	12,027,910	0.68	7,076,140	0.46	8,457,910	0.55
Total Market Value	\$ 1,758,813,670		\$ 1,545,971,060		\$ 1,531,424,410	
Less: Exemptions	56,106,070		59,326,660.00		63,727,640	
Total Taxable Value	\$ 1,702,707,600		\$ 1,486,644,400		\$ 1,467,696,770	

**CITY OF WEST UNIVERSITY PLACE, TEXAS  
REVENUE BOND COVERAGE  
LAST TEN FISCAL YEARS**

**Table 8**

Calendar Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenues Available for Debt Service	Debt Service Requirments (3)			Coverage
				Principal	Interest	Total	
1995	2,966,340	2,354,380	611,960	-	-	-	-
1996	3,133,575	2,429,479	704,096	-	-	-	-
1997	2,968,012	1,990,369	977,643	5,000	251,590	256,590	3.81
1998	3,366,410	2,360,258	1,006,152	220,000	316,630	536,630	1.87
1999	3,413,889	2,297,558	1,116,331	225,000	484,177	709,177	1.57
2000	3,427,821	2,613,128	814,693	335,000	510,759	845,759	0.96
2001	3,274,339	2,352,802	921,537	350,000	489,684	839,684	1.10
2002	3,358,111	2,469,348	888,763	360,000	801,739	1,161,739	0.77
2003	3,106,875	2,359,745	747,130	510,000	765,160	1,275,160	0.59
2004	4,204,407	2,565,022	1,639,385	540,000	740,339	1,280,339	1.28
2005	4,705,000	2,681,510	2,023,490	565,000	715,340	1,280,340	1.58
2006	4,755,000	2,888,780	1,866,220	675,000	595,994	1,270,994	1.47

- (1) Total revenues including interest, excluding tap fees.
- (2) Total operating expenses less depreciation.
- (3) Includes revenue bonds only.

**ORDINANCE NO. 1815**

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING DECEMBER 31, 2006; APPROPRIATING FUNDS FOR SUCH BUDGET; AND CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT.**

**WHEREAS**, as required by the City Charter and state law, the City Manager has prepared and submitted to the City Council a budget with estimates of expenditures and revenues of all city divisions and activities for the year beginning January 1, 2006 and ending December 31, 2006; 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,**

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 document entitled "City of West University Place Budget, For the Fiscal Year Beginning January 1, 2006 and Ending December 31, 2006" ("Budget") is hereby approved and adopted. A true copy of the Budget is attached to and made a part of this ordinance as Exhibit A. Funds in the amounts indicated in such Budget for each fund are appropriated for the purposes and projects described in such Budget.

Section 3. The Employee Position Schedule in the Code of Ordinances of the City of West University Place is hereby amended in its entirety to read as shown in Exhibit B, attached to and made a part of this ordinance

Section 4. 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 5. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

Section 6. 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 7. 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.

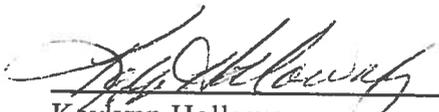
Section 8. After adoption of the Budget, the City Manager shall provide for the filing of a true copy of the Budget (and each amendment) in the office of the County Clerk of Harris County, Texas.

Section 9. The public importance of this measure and the requirements of the law create an emergency and an urgent public necessity requiring that this Ordinance be passed and take effect as an emergency measure, and a state of emergency is hereby declared, and this Ordinance is accordingly passed as an emergency measure and shall take effect immediately upon adoption and signature.

PASSED, APPROVED, ADOPTED AND SIGNED ON, this 24th day of October 2005.

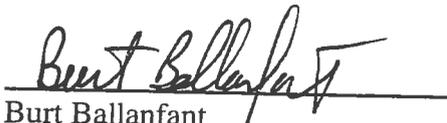
Voting Aye: *Mayor Ballanfant Council Members Cohen, Segal and Updegraff*  
Voting Nay: *Council Members Wood*  
Absent: *None*

ATTEST:

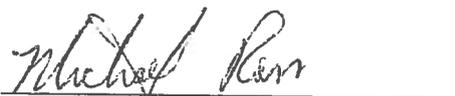
  
\_\_\_\_\_  
Kaylynn Holloway  
City Secretary

(SEAL)

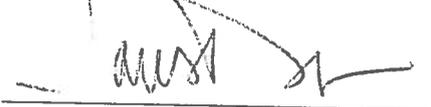
Signed:

  
\_\_\_\_\_  
Burt Ballanfant  
Mayor

RECOMMENDED:

  
\_\_\_\_\_  
City Manager

APPROVED AS TO LEGAL FORM:

  
\_\_\_\_\_  
City Attorney

**Exhibit "A"**  
**2006 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING**  
**DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>GENERAL FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 3,676,191	\$ 3,676,191	\$ 3,500,000
Less: Obligations	(831,029)	(785,911)	(230,730)
<b>NET BEGINNING BALANCE</b>	<b>2,845,162</b>	<b>2,890,280</b>	<b>3,269,270</b>
<b>REVENUES</b>			
Ad Valorem Taxes	5,156,102	5,531,360	5,891,350
Franchise Fees	872,221	975,660	976,200
City Sales Tax	699,593	681,090	710,300
Licenses and Permits	554,954	503,600	484,700
Fees for Services	296,424	335,000	316,000
Other Charges and Fees	262,743	216,290	225,720
Recreation Fees	429,437	528,200	561,190
Fines and Court Costs	193,322	203,340	201,800
Investment earnings	70,166	72,780	100,000
Other Revenues	238,361	191,800	190,710
Interfund Transfers	837,000	870,000	870,000
<b>TOTAL REVENUES</b>	<b>9,610,323</b>	<b>10,109,120</b>	<b>10,527,970</b>
<b>EXPENDITURES</b>			
Administration	629,896	626,430	644,630
Finance	1,581,287	1,411,820	1,472,330
Police	2,605,153	2,645,080	2,846,070
Fire	2,010,868	2,182,930	2,329,390
Public Works	1,417,251	1,528,380	1,812,550
Parks and Recreation	1,320,750	1,335,490	1,394,750
<b>TOTAL EXPENDITURES</b>	<b>9,565,205</b>	<b>9,730,130</b>	<b>10,499,720</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>45,118</b>	<b>378,990</b>	<b>28,250</b>
<b>NET ENDING BALANCE</b>	<b>2,890,280</b>	<b>3,269,270</b>	<b>3,297,520</b>
Cash	3,676,191	3,500,000	3,500,000
Obligations (1)	\$ (785,911)	\$ (230,730)	\$ (202,480)

(1) Includes \$145,000 for the City Manager's employment contract

**Exhibit "A" (continued)  
2006 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>DEBT SERVICE FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 656,145	\$ 782,534	\$ 1,043,834
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>656,145</b>	<b>782,534</b>	<b>1,043,834</b>
<b>REVENUES</b>			
Ad Valorem Taxes	6,535,439	6,633,660	6,652,670
Interest	15,899	32,000	42,000
<b>TOTAL REVENUES</b>	<b>6,551,338</b>	<b>6,665,660</b>	<b>6,694,670</b>
<b>EXPENDITURES</b>			
Debt Service and Fees	6,424,949	6,404,360	6,694,670
<b>TOTAL EXPENDITURES</b>	<b>6,424,949</b>	<b>6,404,360</b>	<b>6,694,670</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>126,389</b>	<b>261,300</b>	<b>-</b>
<b>NET ENDING BALANCE</b>	<b>782,534</b>	<b>1,043,834</b>	<b>1,043,834</b>
Cash	782,534	1,043,834	770,505
Obligations	\$ -	\$ -	\$ 273,329

**Exhibit "A" (continued)  
2006 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>WATER FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 3,066,843	\$ 3,192,437	\$ 1,000,000
Less: Obligations	(2,253,853)	(2,655,112)	(404,525)
<b>NET BEGINNING BALANCE</b>	<b>812,990</b>	<b>537,325</b>	<b>595,475</b>
<b>REVENUES</b>			
Service Charges	4,201,687	4,705,000	4,755,000
Interest	2,720	10,000	10,000
Other	-	-	10,000
<b>TOTAL REVENUES</b>	<b>4,204,407</b>	<b>4,715,000</b>	<b>4,775,000</b>
<b>EXPENDITURES</b>			
Public Works	2,454,685	2,681,510	2,888,780
Non-Departmental	2,025,387	1,975,340	1,916,000
<b>TOTAL EXPENDITURES</b>	<b>4,480,072</b>	<b>4,656,850</b>	<b>4,804,780</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(275,665)</b>	<b>58,150</b>	<b>(29,780)</b>
<b>NET ENDING BALANCE</b>	<b>537,325</b>	<b>595,475</b>	<b>565,695</b>
Cash	3,192,437	1,000,000	3,250,000
Obligations	\$ (2,655,112)	\$ (404,525)	\$ (2,598,490)

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>WATER FUND CAPITAL RESERVE</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 134,725	\$ 25,009	\$ 38,009
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>134,725</b>	<b>25,009</b>	<b>38,009</b>
<b>REVENUES</b>			
Transfers from:			
Water and Sewer Fund	-	50,000	-
Interest	621	1,000	5,000
<b>TOTAL REVENUES</b>	<b>621</b>	<b>51,000</b>	<b>5,000</b>
<b>EXPENDITURES</b>			
Capital Projects			
Water metering project	58,245	-	-
Liftstation repairs	52,092	38,000	-
Fiscal 2005 repair contingency	-	-	20,000
<b>TOTAL EXPENDITURES</b>	<b>110,337</b>	<b>38,000</b>	<b>20,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(109,716)</b>	<b>13,000</b>	<b>(15,000)</b>
<b>NET ENDING BALANCE</b>	<b>25,009</b>	<b>38,009</b>	<b>23,009</b>
Cash	25,009	69,725	24,725
Obligations	\$ -	\$ -	\$ -

**Exhibit "A" (continued)  
2006 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>SOLID WASTE FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 262,877	\$ 487,254	\$ 500,000
Less: Obligations	(166,696)	(159,863)	(69,109)
<b>NET BEGINNING BALANCE</b>	<b>96,181</b>	<b>327,391</b>	<b>430,891</b>
<b>REVENUES</b>			
Service Charges	906,254	940,000	940,000
Sales of Recyclable Material	197,232	210,000	205,000
Interest	4,177	4,200	3,500
Transfer from Other Funds	-	-	-
<b>TOTAL REVENUES</b>	<b>1,107,663</b>	<b>1,154,200</b>	<b>1,148,500</b>
<b>EXPENDITURES</b>			
Operations	676,448	825,700	1,202,250
Administration	200,000	225,000	225,000
<b>TOTAL EXPENDITURES</b>	<b>876,448</b>	<b>1,050,700</b>	<b>1,427,250</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>231,215</b>	<b>103,500</b>	<b>(278,750)</b>
<b>NET ENDING BALANCE</b>	<b>231,215</b>	<b>430,891</b>	<b>152,141</b>
Cash	487,254	500,000	200,000
Obligations	\$ (159,863)	\$ (69,109)	\$ (29,359)

**Exhibit "A" (continued)  
2006 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>CAPITAL PROJECTS FUND</b>			
BEGINNING BALANCE			
Cash	\$ 305,496	\$ 74,115	\$ 76,568
Less: Obligations	-	(8,661)	-
<b>NET BEGINNING BALANCE</b>	<b>305,496</b>	<b>65,454</b>	<b>76,568</b>
REVENUES			
Transfers from:			
Infrastructure replacement	-	269,000	150,000
Grants	16,994	-	-
Interest	828	-	-
Friends of West U Parks	-	-	100,000
Debt (Certificates of Obligation)	-	-	450,000
<b>TOTAL REVENUES</b>	<b>17,822</b>	<b>269,000</b>	<b>700,000</b>
EXPENDITURES			
Imaging/Agenda Management	-	41,000	-
WestU Recreation Center	17,571	28,000	-
Tree Inventory	31,900	-	-
Downtown/Edloe Project	198,540	2,068	-
Multi-media for City Hall	-	60,000	-
Gateway signs	4,180	2,818	-
Parks and Recreation Software	-	34,000	-
Fire Appratus	-	-	450,000
Rice Pocket Park/Courtyard	-	-	175,000
WestU Rec Center/Colonial Park MP	-	-	-
Police Station/EOC Expansion	-	25,000	25,000
Railroad crossing quiet zone	-	65,000	-
Major Repairs to Buildings	-	-	100,000
Completed projects	5,673	-	-
Fiscal Year 2006 Contingency	-	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>257,864</b>	<b>257,886</b>	<b>775,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(240,042)</b>	<b>11,114</b>	<b>(75,000)</b>
<b>NET ENDING BALANCE</b>	<b>65,454</b>	<b>76,568</b>	<b>1,568</b>
Cash	74,115	76,568	49,228
Obligations	\$ (8,661)	\$ -	\$ -

**Exhibit "A" (continued)  
2006 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>INFRASTRUCTURE REPLACEMENT FUND</b>			
BEGINNING BALANCE			
Cash	\$ 15,635,852	\$ 5,155,121	\$ 2,886,276
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>15,635,852</b>	<b>5,155,121</b>	<b>2,886,276</b>
REVENUES			
Grants	259,000	-	-
Bond Proceeds	-	-	-
Interest	204,210	185,000	91,000
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>463,210</b>	<b>185,000</b>	<b>91,000</b>
EXPENDITURES			
Area 5B/6A		-	-
Pipe Bursting		-	-
Area 7B	8,563	-	-
Area 8	707,758	-	-
Area 9	1,065,480	-	-
Area 10	4,725,306	955,000	1,712,043
Area 11A	24,493	-	-
Area 11B	4,270,119	1,200,000	654,950
Area 12	3,709	-	-
Water Tower Renovation	-	-	200,000
Completed projects	107,856	-	-
Administrative & Issuance Costs	30,657	25,000	25,000
Contingency	-	4,845	25,000
Transfer to Capital Project Fund	-	269,000	150,000
<b>TOTAL EXPENDITURES</b>	<b>10,943,941</b>	<b>2,453,845</b>	<b>2,766,993</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(10,480,731)</b>	<b>(2,268,845)</b>	<b>(2,675,993)</b>
<b>NET ENDING BALANCE</b>	<b>5,155,121</b>	<b>2,886,276</b>	<b>210,283</b>
Cash	16,733,613	15,517,018	210,283
Obligations	\$ -	\$ -	\$ -

**Exhibit "A" (continued)  
2006 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>SIDEWALK CONSTRUCTION FUND</b>			
BEGINNING BALANCE			
Cash	\$ 4,809,408	\$ 4,466,445	\$ 2,486,445
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>4,809,408</b>	<b>4,466,445</b>	<b>2,486,445</b>
REVENUES			
Interest	49,904	50,000	29,993
Metro Grant	1,006,668	-	493,332
<b>TOTAL REVENUES</b>	<b>1,056,572</b>	<b>50,000</b>	<b>523,325</b>
EXPENDITURES			
Sidewalk Construction	1,399,535	2,030,000	3,009,770
<b>TOTAL EXPENDITURES</b>	<b>1,399,535</b>	<b>2,030,000</b>	<b>3,009,770</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(342,963)</b>	<b>(1,980,000)</b>	<b>(2,486,445)</b>
<b>NET ENDING BALANCE</b>	<b>4,466,445</b>	<b>2,486,445</b>	<b>-</b>
Cash	4,466,445	2,486,445	-
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>DRAINAGE IMPROVEMENT FUND</b>			
BEGINNING BALANCE			
Cash	\$ -	\$ 65,020	\$ 4,540
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>-</b>	<b>65,020</b>	<b>4,540</b>
REVENUES			
Proceeds from issuance of bonds	-	-	5,000,000
Interest on investments	-	-	25,000
Harris County Flood Control Grant	110,000	-	-
<b>TOTAL REVENUES</b>	<b>110,000</b>	<b>-</b>	<b>5,025,000</b>
EXPENDITURES			
Drainage Improvements	44,980	60,480	4,000,000
<b>TOTAL EXPENDITURES</b>	<b>44,980</b>	<b>60,480</b>	<b>4,000,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>65,020</b>	<b>(60,480)</b>	<b>1,025,000</b>
<b>NET ENDING BALANCE</b>	<b>65,020</b>	<b>4,540</b>	<b>1,029,540</b>
Cash	65,020	259,000	-
Obligations	\$ -	\$ -	\$ -

**Exhibit "A" (continued)  
2006 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>EMPLOYEE BENEFIT FUND</b>			
BEGINNING BALANCE			
Cash	\$ -	\$ -	\$ (12,280)
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>-</b>	<b>-</b>	<b>(12,280)</b>
REVENUES			
Interest on investments	-	-	-
Transfer from other funds	-	74,720	133,050
<b>TOTAL REVENUES</b>	<b>-</b>	<b>74,720</b>	<b>133,050</b>
NET REVENUES (EXPENDITURES)	-	(74,720)	(145,330)
EXPENDITURES			
Benefits	-	87,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>87,000</b>	<b>100,000</b>
NET ENDING BALANCE	-	(12,280)	20,770
Cash	-	-	20,770
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>EQUIPMENT REPLACEMENT FUND</b>			
BEGINNING BALANCE			
Cash	\$ 279,103	\$ 70,836	\$ 49,196
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>279,103</b>	<b>70,836</b>	<b>49,196</b>
REVENUES			
Transfers from other Funds	-	298,820	251,570
Other Revenues	18,159	34,170	-
Interest	2,013	750	750
<b>TOTAL REVENUES</b>	<b>20,172</b>	<b>333,740</b>	<b>252,320</b>
EXPENDITURES			
Replacement Equipment	228,439	355,380	110,000
<b>TOTAL EXPENDITURES</b>	<b>228,439</b>	<b>355,380</b>	<b>110,000</b>
NET REVENUES (EXPENDITURES)	(208,267)	(21,640)	142,320
NET ENDING BALANCE	70,836	49,196	191,516
Cash	70,836	49,196	200,793
Obligations	\$ -	\$ -	\$ -

**Exhibit "A" (continued)  
2006 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>PARKS FUND</b>			
BEGINNING BALANCE			
Cash	\$ 12,153	\$ 13,344	\$ 13,544
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>12,153</b>	<b>13,344</b>	<b>13,544</b>
REVENUES			
Contributions	4,135	2,500	2,500
Interest	107	200	100
<b>TOTAL REVENUES</b>	<b>4,242</b>	<b>2,700</b>	<b>2,600</b>
EXPENDITURES			
Parks and Recreation	3,051	2,500	15,000
<b>TOTAL EXPENDITURES</b>	<b>3,051</b>	<b>2,500</b>	<b>15,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>1,191</b>	<b>200</b>	<b>(12,400)</b>
<b>NET ENDING BALANCE</b>	<b>\$ 13,344</b>	<b>\$ 13,544</b>	<b>\$ 1,144</b>
Cash	13,344	13,544	1,144
Obligations	-	-	-

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>COURT TECHNOLOGY FUND</b>			
BEGINNING BALANCE			
Cash	\$ 2,936	\$ 2,594	\$ 4,919
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>2,936</b>	<b>2,594</b>	<b>4,919</b>
REVENUES			
Interest on investments	67	25	25
Court Fees	8,335	6,800	6,800
<b>TOTAL REVENUES</b>	<b>8,402</b>	<b>6,825</b>	<b>6,825</b>
EXPENDITURES			
Data Processing Equipment	8,744	4,500	10,000
<b>TOTAL EXPENDITURES</b>	<b>8,744</b>	<b>4,500</b>	<b>10,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(342)</b>	<b>2,325</b>	<b>(3,175)</b>
<b>NET ENDING BALANCE</b>	<b>2,594</b>	<b>4,919</b>	<b>1,744</b>
Cash	2,594	4,919	1,744
Obligations	\$ -	\$ -	\$ -

**Exhibit "A" (continued)  
2006 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>COURT SECURITY FUND</b>			
BEGINNING BALANCE			
Cash	\$ -	\$ -	\$ 1,000
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>-</b>	<b>-</b>	<b>1,000</b>
REVENUES			
Interest on investments	-	-	-
Court Fees	-	1,000	4,900
<b>TOTAL REVENUES</b>	<b>-</b>	<b>1,000</b>	<b>4,900</b>
EXPENDITURES			
Data Processing Equipment	-	-	4,900
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>4,900</b>
NET REVENUES (EXPENDITURES)	-	1,000	-
NET ENDING BALANCE	-	1,000	1,000
Cash	-	1,000	1,744
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2006 AND ENDING  
DECEMBER 31, 2006**

	2004 Actual	2005 Estimated	2006 Budget
<b>METRO GRANT FUND</b>			
BEGINNING BALANCE			
Cash	\$ -	\$ -	\$ 259,000
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>-</b>	<b>-</b>	<b>259,000</b>
REVENUES			
Interest on investments	-	-	-
METRO Grant	-	259,000	259,000
<b>TOTAL REVENUES</b>	<b>-</b>	<b>259,000</b>	<b>259,000</b>
EXPENDITURES			
Any purpose authorized by Grant	-	-	518,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>518,000</b>
NET REVENUES (EXPENDITURES)	-	259,000	(259,000)
NET ENDING BALANCE	-	259,000	-
Cash	-	259,000	-
Obligations	\$ -	\$ -	\$ -

**Exhibit "B"**  
**Employee Position Schedule**

Finance Department

Positions are hereby created, established and classified for the Finance Department, as set out in this schedule. The duties of each position are as prescribed in the City's Charter, ordinances, resolutions, motions, rules, regulations, administrative orders, departmental rules and orders and job descriptions as amended from time to time. The salary for each position is prescribed by this schedule. This schedule takes the place of all lists, classifications, and schedules previously adopted or observed. The department is hereby reorganized as shown in this schedule, and any position not included in this schedule is abolished.

Position		Salary (per year, unless otherwise indicated)				Other Provisions Note 3
Description	Number Authorized	Minimum Base Pay See Note 1	Maximum Base Pay See Note 1	Additional Pay items See Note 2		
Finance Director	1	\$ 65,582	\$ 87,880	A;L;B		
Assistant Finance Director	1	\$ 50,835	\$ 68,307	L;B;I		
Deputy Tax Assessor Collector	1	\$ 42,931	\$ 57,699	L;B;I		
Accounting Specialist	3	\$ 31,720	\$ 42,640	L;B;I		
Municipal Court Clerk	1	\$ 42,931	\$ 57,699	L;B;I		
Sr. Court/Collection Clerk	1	\$ 29,244	\$ 39,291	L;B;I	S	

Note 1: The actual rate of compensation is determined by the City Manager within the parameters of this schedule

Note 2: Explanation of codes:

- A - Expense allowance as determined by City Council
- L - Longevity pay is \$5 per month for each year of service.
- B - City benefits and eligibility are determined by the City Council from time to time
- I - Incentive pay is determined by the City Manager, not to exceed \$120 monthly:
  - a. \$30 monthly for training in an additional specialty
  - b. \$45 monthly for certification by Board of Tax Professional Examiners; Texas Association of Assessing Officers. Texas Municipal Court Clerks Association, American Payroll Association, Purchasing Association. Texas Water Utilities Association; or American Institute of Certified Public Accountants
  - c. \$30 for each level of education beginning with Associates Degree

Note 3: The Court Clerk/Collection position may be job-shared. The authorization is full time equivalent

**Exhibit "B" (continued)**

**Police Department**

Positions are hereby created, established and classified for the Police Department, as set out in this schedule. The duties of each position are as prescribed in the City's Charter, ordinances, resolutions, motions, rules, regulations, administrative orders, departmental rules and orders and job descriptions as amended from time to time. The salary for each position is prescribed by this schedule. This schedule takes the place of all lists, classifications, and schedules previously adopted or observed. The department is hereby reorganized as shown in this schedule, and any position not included in this schedule is abolished.

Position		Salary (per year, unless otherwise indicated)			Other Provisions Note 3
Description	Number Authorized	Minimum Base Pay <i>See Note 1</i>	Maximum Base Pay <i>See Note 1</i>	Additional Pay items <i>See Note 2</i>	
Police Chief	1	\$ 84,594	\$ 105,082	A;L;B	CPO
Police Captain	1	\$ 63,965	\$ 82,645	L;B;I	CPO
Police Lieutenant	2	\$ 58,626	\$ 78,789	L;B;I	CPO
Police Sergeant	4	\$ 50,979	\$ 68,512	L;B;I	CPO
Police Officer	15	\$ 41,382	\$ 54,809	L;B;I	CPO
Administrative Assistant	1	\$ 36,691	\$ 49,317	L;B;I	
Telecommunication Operator	8	\$ 31,661	\$ 42,549	L;B;I	
Police Officer Intern (Part time)	1	\$10.00 per hour		-	

Note 1: The actual rate of compensation is determined by the City Manager within the parameters of this schedule

Note 2: Explanation of codes:

- A - Expense allowance as determined by City Council
- L - Longevity pay is \$5 per month for each year of service.
- B - City benefits and eligibility are determined by the City Council from time to time
- I - Incentive pay is determined by the City Manager, not to exceed \$300 monthly.
  - a. \$90 monthly maximum for academic degree held.
  - b. \$90 monthly maximum for professional certifications
  - c. \$120 monthly maximum for in-service training and other certifications

Note 3: Explanation of codes  
CPO - Certified police officer

## Exhibit "B" (continued)

### Fire Department

Positions are hereby created, established and classified for the Fire Department, as set out in this schedule. The duties of each position are as prescribed in the City's Charter, ordinances, resolutions, motions, rules, regulations, administrative orders, departmental rules and orders and job descriptions as amended from time to time. The salary for each position is prescribed by this schedule. This schedule takes the place of all lists, classifications, and schedules previously adopted or observed. The department is hereby reorganized as shown in this schedule, and any position not included in this schedule is abolished.

Position		Salary (per year, unless otherwise indicated)				Other Provisions Note 3
Description	Number Authorized	Minimum Base Pay <i>See Note 1</i>	Maximum Base Pay <i>See Note 1</i>	Additional Pay items <i>See Note 2</i>		
Fire Chief	1	\$ 84,594	\$ 105,082	A;L;B		
Fire Marshal	1	\$ 61,904	\$ 77,470	L;B;I	CPO	
Fire Captain	3	\$ 57,645	\$ 77,470	L;B;I	CPO(1)	
Fire Lieutenant	3	\$ 48,037	\$ 64,559	L;B;I	CPO(1)	
Fire Fighter/Paramedic	15	\$ 38,672	\$ 52,592	L;B;I	CPM;CPO(1)	
Administrative Assistant	1	\$ 36,691	\$ 49,317	L;B;I		
IT/Communication Manager	1	\$ 54,642	\$ 73,237	L;B;I	CPE	
Fire Fighter/Paramedic, part-time	12	\$14.03 per hour				

Note 1: The actual rate of compensation is determined by the City Manager within the parameters of this schedule

Note 2: Explanation of codes:

- A - Expense allowance as determined by City Council
- L - Longevity pay is \$5 per month for each year of service.
- B - City benefits and eligibility are determined by the City Council from time to time
- I - Incentive pay is determined by the City Manager, not to exceed
  - a. \$90 monthly for academic degree held.
  - b. \$90 monthly for professional fire fighter certifications
  - c. \$120 monthly for in-service training and other certifications

Note 3: Explanation of codes:

- CPO - Must be certified peace officer
- CPO(1) - Must be a certified peace officer if designated arson investigator for a shift.
- CPM - Must be certified as a Paramedic.
- CPE - Must be certified as EMT or Paramedic.

**Exhibit "B" (continued)**

**Public Works Department**

Positions are hereby created, established and classified for the Fire Department, as set out in this schedule. The duties of each position are as prescribed in the City's Charter, ordinances, resolutions, motions, rules, regulations, administrative orders, departmental rules and orders and job descriptions as amended from time to time. The salary for each position is prescribed by this schedule. This schedule takes the place of all lists, classifications, and schedules previously adopted or observed. The department is hereby reorganized as shown in this schedule, and any position not included in this schedule is abolished.

Position		Salary (per year, unless otherwise indicated)				Other Provisions Note 3
Description	Number Authorized	Minimum Base Pay <i>See Note 1</i>	Maximum Base Pay <i>See Note 1</i>	Additional Pay items <i>See Note 2</i>		
Assistant City Manager	1	\$ 86,549	\$ 116,002	A;L;B	G	
Office Manager	1	\$ 42,931	\$ 57,699	L;B;I	G	
Administrative Assistant	1	\$ 36,691	\$ 49,317	L;B;I	G	
Secretary	1	\$ 26,749	\$ 35,922	L;B;I	G	
Permit Technician	2	\$ 30,492	\$ 41,516	L;B;I	G	
Chief Building Official	1	\$ 54,642	\$ 73,237	L;B;I	G	
Plans Examiner	1	\$ 42,931	\$ 57,699	L;B;I	G	
Building Inspector	2	\$ 36,691	\$ 43,317	L;B;I	G	
Code Enforcement/ACO	1	\$ 36,691	\$ 49,317	L;B;I	G	
City Planner/Forester	1	\$ 54,642	\$ 73,237	L;B;I	G	
General Services Superintendent	1	\$ 54,642	\$ 73,237	L;B;I	G	
Crew Leader	4	\$ 31,720	\$ 42,640	L;B;I	G,U	
Crew Chief	1	\$ 36,691	\$ 49,317	L;B;I	S	
Traffic Technician	1	\$ 31,720	\$ 42,640	L;B;I	G	
Mechanic	1	\$ 30,493	\$ 41,516	L;B;I	G	
Maintenance Worker I	4	\$ 23,005	\$ 30,909	L;B;I	G,U	
Maintenance Worker II	1	\$ 24,253	\$ 32,573	L;B;I	U	
Equipment Operator	5	\$ 29,244	\$ 39,291	L;B;I	G,U,S	
Operations Superintendent	1	\$ 54,642	\$ 73,237	L;B;I	U	
Public Works Coordinator	1	\$ 47,299	\$ 63,544	L;B;I	U	
Field Services Supervisor	1	\$ 42,931	\$ 57,699	L;B;I	U	
Plant Supervisor	1	\$ 42,931	\$ 57,699	L;B;I	U	
Lead Plant Operator	1	\$ 31,720	\$ 42,640	L;B;I	U	
GIS Technician	1	\$ 36,691	\$ 49,317	L;B;I	U	
Plant Operator	2	\$ 29,244	\$ 39,291	L;B;I	U	
Driver	4	\$ 29,244	\$ 39,291	L;B;I	S	

Note 1: The actual rate of compensation is determined by the City Manager within the parameters of this schedule

Note 2: Explanation of codes:

- A - Expense allowance as determined by City Council
- L - Longevity pay is \$5 per month for each year of service.
- B - City benefits and eligibility are determined by the City Council from time to time
- I - Incentive payis determined by the City Manager, not to exceed \$240 monthly:
  - a. \$120 monthly for academic degree held.
  - b. \$120 monthly for professional certifications

Note 3: G - General Fund; U - Water and Sewer Fund; S - Solid Waste Fund

## Exhibit "B" (continued)

### Parks Department

Positions are hereby created, established and classified for the Parks Department, as set out in this schedule. The duties of each position are as prescribed in the City's Charter, ordinances, resolutions, motions, rules, regulations, administrative orders, departmental rules and orders and job descriptions as amended from time to time. The salary for each position is prescribed by this schedule. This schedule takes the place of all lists, classifications, and schedules previously adopted or observed. The department is hereby reorganized as shown in this schedule, and any full-time position not included in this schedule is abolished.

Position		Salary (per year, unless otherwise indicated)				Other Provisions <i>See Note 3</i>
Description	Number Authorized	Minimum Base Pay <i>See Note 1</i>	Maximum Base Pay <i>See Note 1</i>	Additional Pay items <i>See Note 2</i>		
Parks and Recreation Director	1	\$ 65,582	\$ 87,880	A;L;B		
Administrative Assistant	1	\$ 36,691	\$ 49,317	L;B		
Friends of WestU Parks Dir.	1	\$	32,136	L;B	P	
Senior Services Manager	1	\$ 44,803	\$ 60,195	L;B		
Recreation Specialist	1	\$ 31,720	\$ 42,640	L;B		
Facility and Park Maint. Super.	1	\$ 42,931	\$ 57,699	L;B		
Maintenance Worker III	1	\$ 26,749	\$ 35,922	L;B		
Recreation Manager	1	\$ 44,803	\$ 60,195	L;B		

Note 1: The actual rate of compensation is determined by the City Manager within the parameters of this schedule

Note 2: Explanation of codes:  
A - Expense allowance as determined by City Council  
L - Longevity pay is \$5 per month for each year of service.  
B - City benefits and eligibility are determined by the City Council from time to time

Note 3: Explanation of codes:  
P - Position not classified, pay is set by City Manager

## Exhibit "B" (continued)

### Administration

Positions are hereby created, established and classified for the Administration Department, as set out in this schedule. The duties of each position are as prescribed in the City's Charter, ordinances, resolutions, motions, rules, regulations, administrative orders, departmental rules and orders and job descriptions as amended from time to time. The salary for each position is prescribed by this schedule. This schedule takes the place of all lists, classifications, and schedules previously adopted or observed. The department is hereby reorganized as shown in this schedule, and any position not included in this schedule is abolished.

Position		Salary (per year, unless otherwise indicated)			
Description	Number Authorized	Minimum Base Pay <i>See Note 1</i>	Maximum Base Pay <i>See Note 1</i>	Additional Pay items <i>See Note 2</i>	Other Provisions
City Manager	1	Determined directly by Council		A;L;B	Annual Contract
City Secretary	1	Determined directly by Council		A;L;B	
HR/Risk Manager	1	\$ 65,582	\$ 87,880	L;B	
Assistant to the City Manager	1	\$ 47,299	\$ 63,544	L;B	

Note 1: The actual rate of compensation is determined by the City Manager within the parameters of this schedule except for the City Manager and the City Secretary whose actual rate of compensation is determined directly by the City Council.

Note 2: Explanation of codes:  
A - Expense allowance as determined by City Council  
L - Longevity pay is \$5 per month for each year of service.  
B - City benefits as determined by the City Council from time to time

**ORDINANCE NO. 1816**

**AN ORDINANCE ADOPTING AND SETTING A TAX RATE; LEVYING AND ASSESSING AD VALOREM TAXES FOR TAX YEAR 2005; CONFIRMING AND GRANTING EXEMPTIONS; CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; AND DECLARING AN EMERGENCY.**

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

**WHEREAS**, although the ordinances authorizing such bonds contain general levies of taxes, it is necessary for the City Council to fix a specific rate of tax for tax year 2005, based on the City's appraisal rolls for tax year 2005 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

**WHEREAS**, the tax rate for tax year 2005 must not only provide funds sufficient for debt service on the City's bonds, but must also provide for maintenance and operation of the City;

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

**WHEREAS**, the required notices have been given, the required hearings have been held, and, at this meeting: (i) the adoption of the tax rate was a separate item on the agenda (and it was also separate from the adoption of the budget), and (ii) a motion to adopt this ordinance was duly made, seconded and adopted in the following form: "I move that property taxes be increased by the adoption of a tax rate of \$0.43 per \$100;" and

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

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

Section 1. The matters and facts set out in the preamble of this ordinance are found and determined to be true and correct, and the City Council adopts, confirms, and ratifies all of them.

Section 2. The City Council hereby adopts and sets the following tax rate per \$100 for tax year 2005, such tax being levied and assessed upon all property subject to ad valorem taxation by the City:

\$0.201	For the purposes of maintenance and operations
<u>0.229</u>	For the purposes of debt service
<u>\$0.430</u>	Total tax rate

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

**"THE TAX RATE WILL RAISE TAXES FOR  
MAINTENANCE AND OPERATIONS ON A  
\$100,000 HOME BY APPROXIMATELY \$10.14."**

Section 3. Such tax is hereby levied and assessed in accordance with the terms and provisions of Article VIII of the City Charter and the Constitution and laws of the State of Texas, and such levy and assessment are made to provide funds for the 2005 budget of the City for the purposes indicated, including maintenance, operations and debt service for that budget period. However, this section does not prohibit the use of tax proceeds for other lawful purposes.

Section 4. The Assessor is hereby directed to assess and collect taxes on all property subject to ad valorem taxation by the City on the basis of 100% of the assessed valuation thereof at the rate set by this ordinance. The taxes levied hereby shall be delinquent after January 31, 2006.

Section 5. The Deputy Tax-Assessor/Collector for the City of West University Place is hereby appointed auditor of any refunds of overpayments or erroneous payments under the terms of Section 31.11(a) of the *Texas Property Tax Code*.

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

- (A) \$110,000.00 of the appraised value of the residence homestead of an individual who is disabled or who is 65 years of age or older.
- (B) The statutory exemption for each disabled veteran.

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

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

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

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

take effect immediately upon adoption and signature.

**PASSED, APPROVED, ADOPTED AND SIGNED , on this 24th day of October 2005.**

Voting Aye: *Burt Ballanfant, Council Member Coker, Siga (Cros and Apple)*

Voting Nay: *None*

Absent: *None*

Signed:

*Burt Ballanfant*  
Burt Ballanfant  
Mayor

ATTEST:

*Kaylynn Holloway*  
Kaylynn Holloway  
City Secretary

(SEAL)

RECOMMENDED:

*Michael Parr*  
City Manager

APPROVED AS TO LEGAL  
FORM:

*Janet St*  
City Attorney

## 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 that 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 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 the Texas 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.

**C.P.I.:** Abbreviation for Consumer Price Index. The Consumer Price Index is often used as an indication of inflation.

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

**CURRENT LIABILITIES:** Debt or other legal obligations arising from past transactions that 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 principal 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 startin 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 as necessary to generate the same tax dollars as in the previous tax year.

**ENCUMBRANCES:** Obligations in the form of purchase orders or contracts charged to an appropriation that reserves the funds until payment must be made.

**-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 it books.

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

**FRANCHISE:** A special privilege granted by a governments grant to permit 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 pledging payment backed by the full faith and credit of the issuing government. 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 are typically financed. The acquisition, use and financial resources and the related current liabilities are accounted for through specified funds (General, Special Revenue, Capital Projects and Debt Service.).

**-M- MODIFIED ACCRUAL BASIS:** This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability, yet 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, require ordinances.

**-P- PERSONAL SERVICES:** The costs associated with compensating employees for their labor.

**PURCHASE ORDER:** A document that authorizes the delivery of specified merchandise or the rendering of certain services and establishing or agreeing 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.

**TAX RATE:** The amount of tax levied for each \$100 of assessed valuation of real or personal property.

**-U- USER FEES:** The payment of a fee for a direct receipt of a public service by the party benefiting from that service.