

## CITY OF WEST UNIVERSITY PLACE 2007 ANNUAL BUDGET

### INTRODUCTION

This document has been prepared to help you learn and understand 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 the 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** the give the public, elected officials and city staff information about what the City is doing and how efficiently it is being done. Finally, the *2007 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 *2007 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 2007 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 2007. 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 brief statement describing the department's mission, a list of the department's accomplishments in 2006, and a discussion of what the department hopes to accomplish in 2007. Detailed schedules showing the department's finances over several years and information about staffing are also provided.

The appendices provide details about the City's debt and revenues. Tables and Schedules providing historical information about the City's Finance, the Budget Ordinance and to help explain things, a glossary of terms are also presented in the appendices.

# CITY OF WEST UNIVERSITY PLACE

## 2007 OPERATING BUDGET

### Table of Contents

#### Introduction

City Manager's Budget Message	i
Budget at a Glance	xi
Combined Summary Budget	xii
Organization Chart	xiv

#### General Fund

Summary	1
Administration	5
Finance	9
Police	15
Fire	19
Public Works	23
Parks	31

#### Debt Service Fund

Summary	39
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#### Water and Sewer Fund

Summary	41
Operations	43

#### Solid Waste Fund

Summary	47
General Services	48

#### Capital Projects Funds

Capital Project Fund	51
Infrastructure Replacement Fund	53
Sidewalk Construction Fund	55
Drainage Improvement Fund	56

#### Internal Service Funds

Employee Benefit Fund	57
Equipment Replacement Fund	58
Technology Management Fund	59

#### Special Revenue Funds

Parks Fund	61
Court Technology Fund	61
Metro Grant Fund	62
Court Security Fund	62
Tree Replacement Fund	63

#### Appendices

Appendix A – Bonded Debt	65
Appendix B – Revenue Sources	67
Table 1 - General Government Expenditures by Function 1995 – 2007	73
Table 2 – Ratio of Net General Bond Debt to Assessed Value and Net Bonded Debt per Capita 1995 -2007	74
Table 3 – Ratio of Annual Debt Service Expenditures to General Expenditures	75
Table 4 – Historical Operations of the City 1997 – 2007	76 – 77
Table 5 – Sales Tax Receipts 1995 – 2007	78
Table 6 - Analysis of Tax Base 1997 - 2007	79
Table 7 – Revenue Bond Coverage 1995 – 2007	80
Budget Ordinance	81
Tax Ordinance	101
Glossary	105



# City of West University Place

*A Neighborhood City*



Recycled Paper

November 13, 2006

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, I am pleased to submit the *2007 Annual Operating Budget* for the City of West University Place. The goal of this Budget is to enable City staff to continue providing the wide range and high level of services needed to sustain and enhance the quality of life our residents expect and enjoy.

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

This Budget provides a strong financial plan for providing superior municipal services. Staff is confident that, while conservative, the Budget projections and estimates reasonably and accurately anticipate both revenues and municipal needs. This Budget builds upon our foundation of consistent work over the past four years to improve the efficiency and effectiveness of our operations. It creates a new Internal Service Fund and expands an existing one to enable the City to more accurately account for expenditures on a citywide basis. Further, it increases service in prioritized areas and addresses major capital needs for public safety and emergency operations, yet reduces the overall property tax rate for the third consecutive year.

In fact, this year we are recommending a tax rate below the Effective Tax Rate. For Texas municipalities, this is rare. It serves as a testament to the guidance and foresight of the various City Councils, administrations and overall support of the citizens over the last 15 years in addressing the major infrastructure improvements that are already enriching our residents' quality of life.

## **2007 BUDGET SUMMARY**

The 2007 Budget anticipates approximately \$34.9 million in new revenues and other incoming sources, with approximately \$37.9 million in expenditures, which has been balance by reducing built-up reserves by \$2.9 million to \$6.3 million. This reduction in reserves compared to 2006 results from a decreased need to carry over monies to

complete projects in the Infrastructure Replacement and Sidewalk Construction Program. Revenues of \$19.3 million are \$305,000 more than the prior year's Revised Budget figures and primarily reflect an increase in the City's assessed valuation due to new construction.

Total 2007 projected expenditures of \$37.9 million are up \$6.3 million from the 2006 Revised Budget. They include operating expenditures of \$19.6 million, spending on capital improvement projects of \$11.5 million, and debt repayment of \$6.8 million.

City of West University Place, Texas  
**Budgets 2006 Revised to 2007 Proposed**

Budget Category	2006 Revised	2007 Proposed	2007 vs. 2006	
			\$ Increase/ (Decrease)	% Increase/ -Decrease
<b>REVENUES</b>				
Beginning Balance	\$12,791,543	\$9,270,960	(\$3,520,583)	-27.52%
Revenues	\$18,991,240	\$19,296,310	\$305,070	1.61%
Other	\$9,063,195	\$15,634,715	\$6,571,520	72.51%
<b>Total Revenues</b>	<b>\$40,845,978</b>	<b>\$44,201,985</b>	<b>\$3,356,007</b>	<b>8.22%</b>
<b>EXPENDITURES</b>				
Operations	\$16,921,570	\$19,582,490	\$2,660,920	15.73%
Cap. Improvements	\$7,958,778	\$11,495,140	\$3,536,362	44.43%
Debt Repayment	\$6,694,670	\$6,802,500	\$107,830	1.61%
<b>Total Expenditures</b>	<b>\$31,575,018</b>	<b>\$37,880,130</b>	<b>\$6,305,112</b>	<b>19.97%</b>
<b>ENDING BALANCE</b>	<b>\$9,270,960</b>	<b>\$6,321,855</b>	<b>(\$2,949,105)</b>	<b>-31.81%</b>

**SOURCES**

This Budget projects incoming sources of \$37.9 million that will be available in 2007 to fund City operations and projects. This is about \$6.3 million or 20% higher than the current year's revised estimate. General Fund revenues are projected to be about \$19.3 million, which is approximately 1.6% higher than the current year's revised estimate.

Given the levels of increased assessed valuation associated with new home construction, this Budget recommends decreasing the tax rate from 43 cents to 40.2 cents per \$100 assessed valuation, which is below the Effective Tax Rate of 42.26 cents.

Property Taxes

The City's *ad valorem* property tax rate will decrease by 2.8 cents to 40.2 cents per \$100 assessed valuation. The City's tax rate is divided into two components. One covers maintenance and operations, while the other pays debt service. A 10% growth in assessed valuation and new home construction provides sufficient funds for expected increases to maintenance and operations costs at the tax rate of 19.2

City of West University Place, Texas  
**Comparison of Property Taxes: 2007 vs. 2006**

	2007		2006		Monthly Increase/ (Decrease)
	Levy Rate/ \$100	Monthly Cost / Typical Family	Levy Rate/ \$100	Monthly Cost / Typical Family	
Operating Levy	\$0.1920	\$93.12	\$0.2010	\$89.95	\$3.17
Bonds	\$0.2100	\$101.85	\$0.2290	\$102.48	(\$0.63)
	\$0.4020	\$194.97	\$0.4300	\$192.43	\$2.55
Typical Home Value:	\$582,000		\$537,000		

cents per \$100 assessed valuation.

The debt service tax rate will decrease 1.9 cents to 21 cents per \$100 assessed valuation due to the growth of assessed valuations. Current debt service requirements have stabilized, and as assessed values grow due to new home construction, the tax rate needed to support these payments is expected to decline.

Fees and Charges

Complying with the City's financial policy, staff continuously monitors, reviews, and adjusts all applicable fees and charges to assure equitable coverage of service costs.

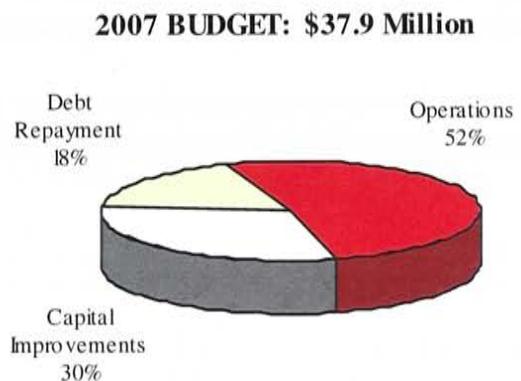
- Specialized Fees, Licenses, Permits, and Recreation Fees  
This Budget is recommending an increase in permits fees for electrical, HVAC, plumbing, natural gas work, and for signs. These increases reflect prior increases in the Master Builders Permit and account for inflation as part of the City's actual costs.

While City staff at present recommends no further increases for other fees, licenses, and permits, our ongoing monitoring will assure City fees keep pace with inflation by passing necessary increases along to appropriate users.

- Water and Sewer Rates  
The City's revenue bond covenants require net revenues (operating revenues plus interest) to equal at least 110% of the principal and interest requirements for that year. Due to shortfalls in the Water and Sewer Fund's net revenues, the City increased rates in December 2003 and 2004. In early 2006, the City of Houston announced a water rate increase of 3.6% to reflect inflationary costs associated with the Consumer Price Index (CPI). Because this increase affected only 80% of the overall water usage and not the sewer fees, West U increased rates by 1.5% in March 2006 to accommodate this unplanned increase.

This year, a 3% increase is recommended in the water rates to cover necessary capital expenditures, rising operational costs, and Houston's anticipated CPI increase. Water revenues and expenditures will be monitored to ensure that the Water and Sewer Fund's financial footing remains sound.

- Solid Waste Service Fees  
Currently collection of solid waste uses three rear-loading trucks, four drivers, a crew chief, and two equipment operators. As in past practice, temporary labor will be used to collect the solid waste. For a fifth straight year, we are not recommending a rate increase, but this may change in the future if the amount of recyclables collected and sold decreases. As it stands, the sale of recyclables, mainly from RecycleExpress, is subsidizing the cost of



operations. A rate increase may be needed in the future to offset inflationary increases or a downturn in the amount of recyclables collected.

## **EXPENDITURES**

The 2007 Budget proposes total expenditures of \$37.9 million. It devotes \$19.6 million or 52% to operating expenditures, \$11.5 million or 30% to capital improvements, and \$6.8 million or 18% to repaying the City's bonded debt.

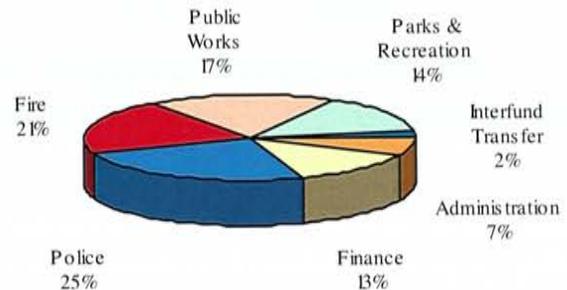
Overall, the 2007 Budget is \$6.3 million or 20% more than the prior year, an increase that primarily reflects the carryover of capital projects in the Sidewalks Program and College Area Improvements Project, and the 2007 appropriation for the renovation and expansion of the Police Facility, which includes a new Emergency Operations Center (EOC).

### Operating Budget

The proposed General Fund operating budget of \$11.3 million is about \$829,000 or 7.9% above the Revised 2006 Budget. This increase reflects savings from vacant staff positions over the last year. The 2007 Budget is approximately \$813,000 or 7.7% higher than the 2006 Adopted Budget.

Public Safety (Police and Fire) continues to account for one of the largest operating expenditures, with a combined total of \$5.1 million or 46% of all operating expenditures, excluding vehicle purchases and other overhead costs such as legal services, and liability and property insurance.

**2007 OPERATING BUDGET: \$11.3 Million**



### Internal Service Funds

A change in this year's Budget creates a new Internal Service Fund and expands the role of an existing fund.

- Employee Benefit Fund  
In order to facilitate accounting and oversight, this fund was expanded to include all employee benefits (health care, dental, worker's compensation, employee tuition, etc.).
- Technology Fund  
Recognizing technology's increasingly integral role in City operations, we have created a fund to facilitate associated accounting and oversight. Altogether, the cost of software and hardware alone totals approximately \$1.1 million and represents a major investment requiring preventive maintenance that includes periodic upgrading. This fund accounts for all associated costs, including operations and maintenance, employees, user training, consultants, hardware, and software.

Employee Staffing

This Budget increases current staffing levels to 121 from 119 Full Time Equivalent (FTE) employees. Overall the City's population and number of FTEs has remained relatively unchanged.

We constantly strive to make our services more effective and efficient, whether through using new technology or through reclassifying existing employees. The below chart demonstrates that we have remained relatively stable in overall employees since 2000. Through outsourcing, we have been able to maintain and sometimes reduce overall operating costs while maintaining and sometimes increasing our level of service.

City of West University Place, Texas  
**Full-Time Equivalent (FTE) Position Summary: 2000 to 2007**

Department	2000	2001	2002	2003	2004	2005	2006	2007
Administration	4.00	4.00	4.00	4.00	4.00	4.50	4.00	4.00
Finance	10.00	10.00	9.00	9.00	9.00	9.00	8.00	8.00
Police	35.00	35.00	36.00	35.00	33.00	32.00	32.00	32.00
Fire	21.00	20.00	20.00	23.00	24.00	24.50	25.00	24.00
Parks & Recreation	6.00	6.00	6.00	6.00	8.00	8.00	8.00	10.00
Public Works	23.00	22.00	23.00	23.00	21.00	21.00	21.00	20.00
Technology Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
Water Fund	14.00	14.00	15.00	14.00	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	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>	<b>121.00</b>

As a routine practice, we will continue to evaluate the allocation of personnel to determine and achieve the most efficient and effective use of the community's resources. Below is a summary of the changes being proposed in 2007:

Fire Department

The Information Technology/Communications Manager is being upgraded and reassigned to the Administration Department. Given the increasing complexity of technology and its applications throughout the City, relocating this position to Administration will centralize control and implementation of new technologies. While reducing the number of Fire Department employees, this change will not cut the number of commissioned firefighters and paramedics. Activity levels and response times are expected to remain relatively constant.

Police Department

A 2006 vacancy enabled the Police Department to review workload and structure. This Budget reflects the 2006 changes and eliminates a Captain position, fills a vacant Lieutenant position, and creates a Records Manager position. While reducing operating cost, these changes provide greater efficiencies in meeting the day-to-day police administrative and patrol needs.

### Finance Department

Reclassifying the Cashier position as a Senior Court-Collection Clerk creates a single full-time position, no longer requiring two part-time employees.

### Public Works Department

A vacant Streets Division Maintenance Worker I position has been transferred to the Parks & Recreation Department without adversely affecting the Public Works Department's service to the community. That the Infrastructure Replacement Project was completed in November 2006 will substantially reduce the associated service pressures of the preceding decade. Nevertheless, we will continue to monitor and fulfill needs to assure the service levels City residents expect.

### Parks & Recreation Department

As Parks & Recreation programs have expanded and participation has increased in recent years, so, too, has the need to create, refurbish, and maintain parks and facilities. This Budget reclassifies the Administrative Assistant to Administrative Manager, the Maintenance Worker III to a Crew Leader, and adds a Maintenance Worker I position. This Budget further provides funding for a Recreation Specialist for half a year, subject to a midyear review and approval by Council. Reclassifying the Administrative Assistant as a Administrative Manager reflects the increased duties and responsibilities that this position is handling. Similarly, the changes in the Facility Maintenance Division will allow more cost-effective maintenance among the Parks & Recreation facilities. Creating a new Recreation Specialist position will enable effective management, more efficient service, and greater recreational program variety at the West U Recreation Center, Colonial Park, and the Community Building.

### Administration

Upgrading and reassigning the Information Technology/Communication Manager to Administration will provide more centralized control, coordination, and implementation of technology for meeting the City's needs. We also recommend the City add an Information Technology/Communication Technician position as an economical alternative to current outsourcing of hardware/software installations in City-owned equipment and vehicles. This new position will establish in-house responsibility for all outsourced repairs and installations while reducing response and out-of-service times. The newly created Technology Fund will support both positions and they will report directly to the City Manager.

### Wages and Benefits

This year we are proposing an average 3% merit increase and a 3.5% 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 a separate annual review of public safety salaries to maintain them at 105% of the market rate. The latest annual review determines that the City can meet this requirement with only minor changes to those salary schedules.

Through consideration of alternative health care programs, we will hold any increase in the health insurance premiums to a maximum of 10%.

### **CAPITAL IMPROVEMENTS**

This Budget proposes \$11.5 million in capital improvements, of which approximately 70% is dedicated to completing previously approved projects. There are currently five projects; one is new and four are carryover projects.

Below is a summary of the new capital project:

#### Public Safety Facilities Expansion/Renovation/Emergency Operations Center (EOC):

This Budget includes \$3.5 million to design and construct improvements to public safety facilities, including an Emergency Operations Center (EOC). These improvements will greatly enhance daily public safety and increase the City's ability to withstand and respond to various disasters. Design is expected to begin in early 2007 with construction beginning in early 2008.

### **ECONOMIC CONDITION AND OUTLOOK**

West U continues to enjoy a very stable outlook, with property values approaching \$3.2 billion, up an astounding 146% since 1993. Among reasons for this strength is West U's convenient location near the Texas Medical Center, the Galleria area, downtown Houston, the Rice Village and Rice University. Furthermore, the City enjoys a relatively low crime rate, a great parks system, new roadways, and improved water, storm, and sewer lines. All of these factors have led West U to the top of the list of desirable places to live and raise a family in Harris County.

### **SUMMARY**

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

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

This Budget recognizes the need to recruit, train, and keep a workforce capable of delivering services at the quality and level West U citizens expect. The 2007 Budget includes:

- A general 3% merit increase in salaries.
- A 3.5% increase to the base salary structure for general and management employees.
- A rise in health care premium costs of no more than 10%.

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

The Budget uses baseline funding for all departments. That means 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 for 2007.

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

As discussed above, along with some limited increases for permits, a combined 3% rate increase proposed for Water and Sewer service in 2007 is 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 2007 Budget meets this standard.

***The City will follow long-range plans for capital improvements. A long-range plan for capital improvements should be prepared and updated each year. This plan may include (in years other than the first year of the plan) "unfunded" projects that carry out the City's long-term goals, but it should identify projects that can be completed with known funding sources.***

Capital improvements currently under consideration include expansion/renovation of the City's public safety facilities and the addition of an Emergency Operations Center.

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

The City's current equipment replacement reserves are adequate to replace vehicles and equipment on an annual basis. Currently, City staff is reviewing the replacement schedule for all City vehicles to ensure safe and efficient operation. We expect that the replacement life for most vehicles will 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 leading municipal bond rating agencies, our total reserves of \$6.3 million are adequate for a city the size of West U.

I commend the City staff for their many hours of diligence, dedication, and work in preparing this document. I further appreciate the determination and effort of the City Council in providing direction and parameters essential to this budgeting process.

November 13, 2006  
Honorable Mayor Burt Ballanfant and City Council Members (*continued*)

Through this collaborative effort, we are able to ensure the quality of life that the citizens of West University Place have come to expect and deserve.

Sincerely,

A handwritten signature in black ink that reads "Michael Ross". The signature is written in a cursive, flowing style.

Michael Ross  
City Manager

## Budget 2007

### Combined Summary of Revenues and Expenditures

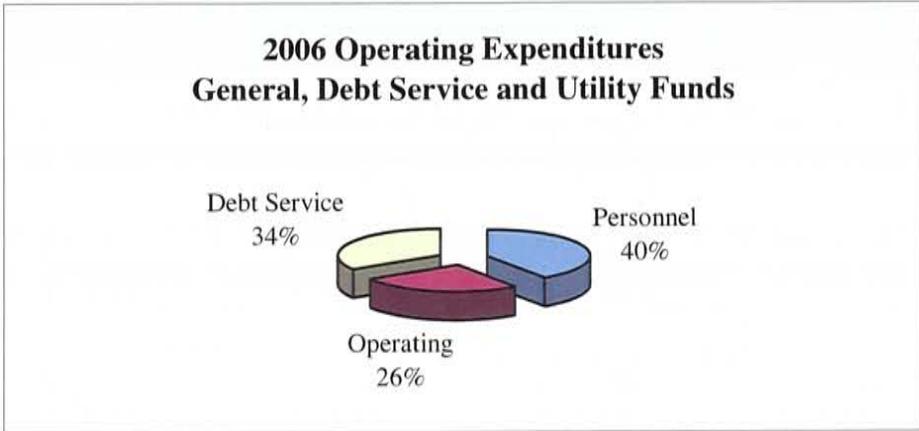
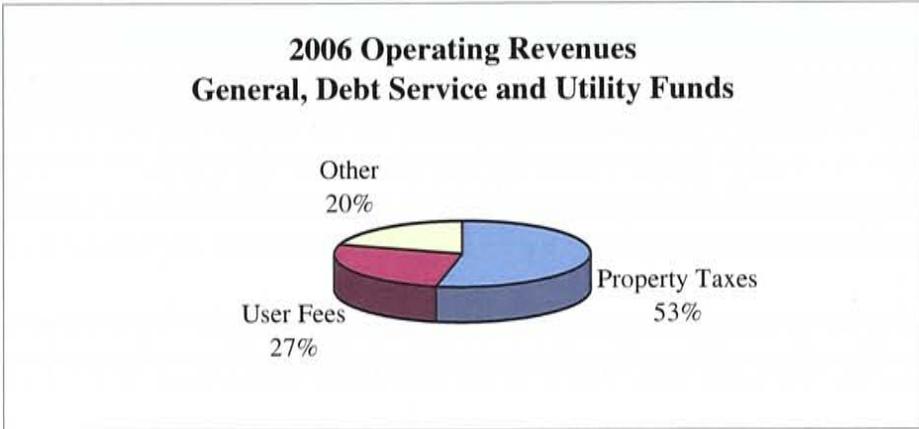
	Beginning Balance	Sources				Expenditures	Ending Balance
		Property Taxes	User Fees	Other	Total		
General Fund	\$ 3,668,903	\$ 6,159,510	\$ 393,700	\$ 4,563,200	\$11,116,410	\$11,312,900	\$ 3,472,413
Debt Service Fund	1,129,857	6,733,100	-	75,000	6,808,100	6,802,500	1,135,457
Water and Sewer Fund	1,074,748	-	5,070,000	20,000	5,090,000	4,963,650	1,201,098
Water and Sewer Capital Reserve	-	-	-	-	-	-	-
Solid Waste Fund	124,483	-	940,000	210,000	1,150,000	1,145,550	128,933
Capital Project Fund	87,396	-	-	3,879,000	3,879,000	3,954,000	12,396
Infrastructure Replacement Fund	237,000	-	-	10,000	10,000	247,000	-
Sidewalk Construction Fund	2,442,607	-	-	30,000	30,000	2,472,600	7
Drainage Improvement Fund	(115,460)	-	-	4,348,000	4,348,000	4,232,540	-
Employee Benefit Fund	30,232	-	-	1,454,980	1,454,980	1,461,590	23,622
Equipment Replacement Fund	222,916	-	-	290,400	290,400	184,500	328,816
Technology Fund	-	-	-	466,210	466,210	454,800	11,410
Parks Fund	208	-	-	4,400	4,400	-	4,608
Court Technology Fund	(2,039)	-	-	9,525	9,525	4,500	2,986
Court Security Fund	8,520	-	-	7,500	7,500	16,000	20
Metro Grant Fund	330,000	-	-	259,000	259,000	589,000	-
Tree Replacement Fund	31,589	-	-	7,500	7,500	39,000	89
<b>Total All Funds</b>	<b>\$ 9,270,960</b>	<b>\$12,892,610</b>	<b>\$6,403,700</b>	<b>\$15,634,715</b>	<b>\$34,931,025</b>	<b>\$37,880,130</b>	<b>\$ 6,321,855</b>

**CITY OF WEST UNIVERSITY PLACE  
2007 BUDGET AT A GLANCE**

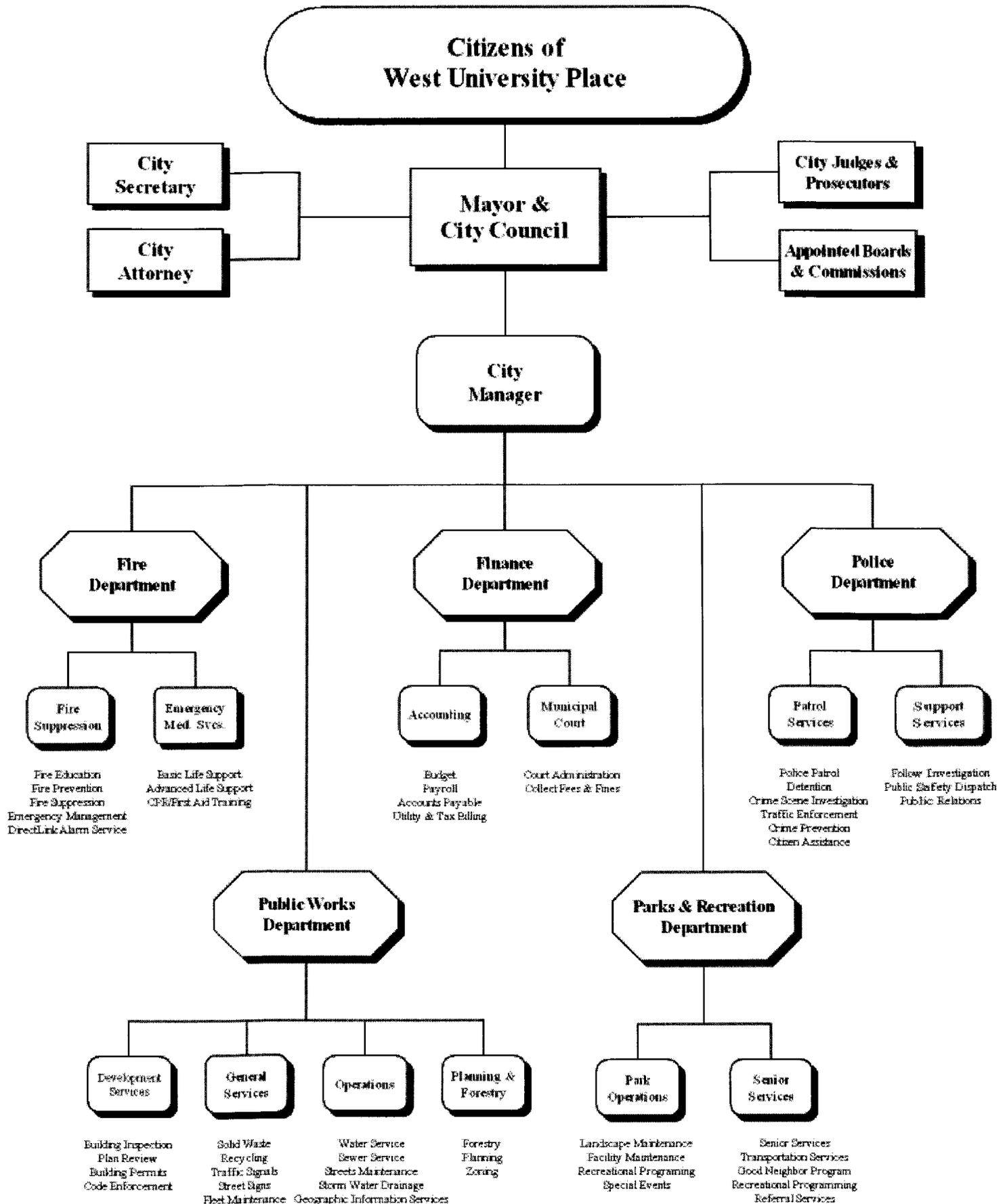
	General Fund	Debt Service Fund	Water Utility	Solid Waste	Total
<b>Revenues</b>					
Property Taxes	\$ 6,159,510	\$ 6,733,100	\$ -	\$ -	\$ 12,892,610
User Fees	393,700	-	5,070,000	940,000	6,403,700
Other	4,563,200	75,000	20,000	210,000	4,868,200
<b>Total Revenues</b>	<b>\$ 11,116,410</b>	<b>\$ 6,808,100</b>	<b>\$ 5,090,000</b>	<b>\$ 1,150,000</b>	<b>\$ 24,164,510</b>

<b>Operating Expenditures</b>					
Personnel	\$ 8,223,770	\$ -	\$ 969,350	\$ 547,620	\$ 9,740,740
Operating	2,825,130	-	2,702,420	597,930	6,125,480
Debt Service	-	6,802,500	1,291,880	-	8,094,380
<b>Total Expenditures</b>	<b>\$ 11,048,900</b>	<b>\$ 6,802,500</b>	<b>\$ 4,963,650</b>	<b>\$ 1,145,550</b>	<b>23,960,600</b>

<b>Capital Improvements</b>					
Infrastructure Replacement					\$ 247,000
Sidewalk Replacement					2,472,600
General					3,954,000
					<b>\$ 6,673,600</b>



# The City of West University Place, Texas



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## **GENERAL FUND**

The General Fund accounts for revenues, expenditures, and transfers associated with municipal services not directly supported or for which other funds do not account for.

## GENERAL FUND

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

**Revenue Projections for 2006** The 2006 Budget forecast a revenue total of \$10.5 million to finance the General Fund's services. Based on collections and data available on August 31, 2006, revenues appear likely to reach \$10.8 million.

Property tax collections; sales taxes; licenses and permits; alarm monitoring and investment earnings are all expected to exceed their original projections. Altogether, revenues are expected to exceed 2006 targets by 2.7%, or \$286,320.

**Expenditures Estimated for 2006** The 2006 Budget appropriated \$10.5 million. Based on expenditures through July 31, 2006, it appears that total actual expenditures will fall just below the appropriated amount.

**Financial Position in 2006** - The City of West University Place's General Fund should close 2006 in sound fiscal condition.

The balance estimated available for appropriation will approximate \$3.3 million. This amount represents 32% of proposed 2007 expenditures. Put another way, the General Fund's Operations could sustain operations 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 at least 25% of a fund's annual revenues. The primary purpose of so reserving fund balance is to buffer unforeseen financial events.

### 2007 BUDGET

**Projected 2007 Revenues.** The City's General Fund Revenues for fiscal 2007 are forecast to increase 5.3% over 2006 budgeted revenues. Total revenues are expected to be approximately \$11.1 million.

Revenues from property taxes will grow by \$165,220, a 2.7% increase. The (*ad valorem*) tax rate dedicated to operations is proposed to decrease by 1.1 cents to 19.0 cents per \$100 of assessed value. Taxable value in West University Place increased 9% to \$3.20 billion, passing \$3.0 billion for the first time. New construction accounted for \$67 million of this increase, and the enhanced marketability of West U property added the balance.

Revenues generated by the City's one-cent sales tax is budgeted at \$755,500, 6.4% over the \$710,300 budgeted in 2006. Collections of sales tax in 2006 are expected to be \$760,980.

### 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	10,285,294	2,527,280	3,208,923
2006	10,814,290	2,602,533	3,538,903
2007	11,052,660	2,763,165	3,342,663

*Actual fund balance is projected for years ended December 31, 2006 and 2007 and does not include \$145,000 encumbered under the terms of the City Manager's contract.*

## GENERAL FUND (Continued)

Franchise taxes are expected to provide \$942,000, or 8.5%, of the City's General Fund revenues.

Earnings on the City's investments are forecast to provide \$152,000 in revenues, up substantially from the \$100,000 budgeted in 2006.

Revenue sources budgeted under the Fees for Services category include ambulance service billing, alarm monitoring billing and other service related fees. Revenues from alarm monitoring are growing steadily and are expected to increase 17% to \$264,000.

As in previous budgets, 2007's anticipates a payment from the Water and Sewer Utility Enterprise Fund (\$660,000) and the Solid Waste Collection Fund (\$280,000). These transfers are increased over 2006 to cover the cost of fuel, which was consolidated into the Public Works Budget. In addition to fuel, these payments cover administrative costs. Meter reading, billing, accounting, legal, data processing and insurance are all budgeted through the General Fund in order to centralize controlling these costs.

**Expenditures in 2007.** The 2007 Budget appropriates \$11,048,900 for the General Fund, up 5.2% from the 2006 General Fund's \$10,499,720 budget.

Personnel costs - Personnel costs, including benefits, will amount to \$8.22 million, or 76% of the budget, and a 5.4% increase over the corresponding 2006 budget. Health care costs are projected to total \$775,990, up 12.6% over the 2006 Budget due to sharp premium increases in 2006. The 2007 cost of health care is predicted to increase by another 10% over the actual 2006 cost. As in prior years, the 2007 Budget provides for a 3% increase on salaries, effective on the employee's City employment anniversary date.

The General Fund's Budget also allocates \$264,000 to be transferred to the Capital Project Fund: \$200,000 taken from reserves will provide funding for the Rice Pocket Park project and \$64,000 from current property tax revenue will provide a source of financing for future projects.

**GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>
<b>REVENUES:</b>				
Property taxes	\$ 5,156,102	\$ 5,519,696	\$ 5,930,540	\$ 6,159,510
Franchise taxes	872,221	913,999	968,090	942,000
Sales taxes	699,593	761,176	760,980	755,500
Licenses and Permits	554,954	568,318	522,970	487,260
Fees for service	296,424	352,274	373,100	393,700
Other fees	262,743	234,546	217,930	209,800
Recreation fees	429,437	564,629	601,610	643,190
Fines and court costs	193,322	178,601	250,250	256,450
Investment earnings	70,166	109,372	165,740	152,000
Other revenues	238,361	212,683	153,080	177,000
Interfund transactions	837,000	870,000	870,000	940,000
<b>TOTAL REVENUES</b>	<b>9,610,323</b>	<b>10,285,294</b>	<b>10,814,290</b>	<b>11,116,410</b>
<b>EXPENDITURES BY DEPARTMENT:</b>				
Administration	629,896	766,672	814,600	794,000
Finance	1,581,287	1,479,462	1,454,780	1,440,590
Police	2,605,153	2,531,459	2,647,900	2,803,330
Fire	2,010,868	2,237,149	2,338,500	2,336,450
Public Works	1,417,251	1,582,592	1,786,240	2,062,140
Parks and Recreation	1,320,750	1,369,317	1,457,290	1,612,390
<b>TOTAL EXPENDITURES</b>	<b>9,565,205</b>	<b>9,966,651</b>	<b>10,499,310</b>	<b>11,048,900</b>
<b>TRANSFER TO CAPITAL PROJECTS</b>				
FUND	-	-	-	264,000
<b>NET REVENUE (EXPENDITURE)</b>	<b>45,118</b>	<b>318,643</b>	<b>314,980</b>	<b>(196,490)</b>
<b>BEGINNING BALANCE</b>	<b>2,990,162</b>	<b>3,035,280</b>	<b>3,353,923</b>	<b>3,668,903</b>
<b>ENDING BALANCE</b>	<b>3,035,280</b>	<b>3,353,923</b>	<b>3,668,903</b>	<b>3,472,413</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>\$ 2,890,280</b>	<b>\$ 3,208,923</b>	<b>\$ 3,523,903</b>	<b>\$ 3,327,413</b>

**GENERAL FUND  
SCHEDULE OF EXPENDITURES BY TYPE**

	2005 Actual	2005 Percent	2006 Estimate	2006 Percent	2007 Budget	2007 Percent
<b>Personnel</b>						
Compensation	\$ 5,301,801	53.20%	\$ 5,608,450	53.42%	\$ 5,737,370	51.93%
Benefits	1,994,541	20.01%	2,088,310	19.89%	2,353,120	21.30%
Human resources	37,346	0.37%	12,900	0.12%	-	0.00%
Training	89,141	0.89%	101,550	0.97%	100,000	0.91%
Dues and publications	26,613	0.27%	32,670	0.31%	33,280	0.30%
<b>Total Personnel</b>	<b>7,449,442</b>	<b>74.74%</b>	<b>7,843,880</b>	<b>78.08%</b>	<b>8,223,770</b>	<b>76.36%</b>
<b>Operating Charges</b>						
Communication	128,515	1.29%	134,950	1.29%	145,920	1.32%
Community Relations	29,946	0.30%	44,420	0.42%	50,150	0.45%
Services	944,355	9.48%	1,024,100	9.75%	816,700	7.39%
Insurance	144,016	1.44%	148,600	1.42%	141,230	1.28%
Maintenance and repairs	296,982	2.98%	349,920	3.33%	265,800	2.41%
Internal charges	117,144	1.18%	132,000	1.26%	576,310	5.22%
Supplies	170,175	1.71%	157,290	1.50%	176,910	1.60%
Fuel	61,433	0.62%	74,900	0.71%	150,000	1.36%
Utilities	353,145	3.54%	350,000	3.33%	323,500	2.93%
Other	271,498	2.72%	239,250	2.28%	178,610	1.62%
<b>Total Operating Charges</b>	<b>2,517,209</b>	<b>25.26%</b>	<b>2,655,430</b>	<b>21.92%</b>	<b>2,825,130</b>	<b>23.64%</b>
Capital outlay	-	0.00%		0.00%		0.00%
<b>Total General Fund</b>	<b>\$ 9,966,651</b>	<b>100.00%</b>	<b>\$ 10,499,310</b>	<b>100.00%</b>	<b>\$ 11,048,900</b>	<b>100.00%</b>

**GENERAL FUND  
SCHEDULE OF EXPENDITURES BY PURPOSE**

	2005 Actual	2005 Percent	2006 Estimated	2006 Percent	2007 Budget	2007 Percent
<b>Administration</b>						
City Management	766,672	7.69%	814,600	7.76%	794,000	7.19%
Finance	1,479,462	14.84%	1,454,780	13.86%	1,440,590	13.04%
<b>Total Administration</b>	<b>2,246,134</b>	<b>22.54%</b>	<b>2,269,380</b>	<b>21.61%</b>	<b>2,234,590</b>	<b>20.22%</b>
<b>Public Safety</b>						
Police	2,531,459	25.40%	2,647,900	25.22%	2,803,330	25.37%
Fire	2,237,149	22.45%	2,338,500	22.27%	2,336,450	21.15%
<b>Total Public Safety</b>	<b>4,768,608</b>	<b>47.85%</b>	<b>4,986,400</b>	<b>47.49%</b>	<b>5,139,780</b>	<b>46.52%</b>
Public Works	1,582,592	15.88%	1,786,240	17.01%	2,062,140	18.66%
Recreation and Leisure	1,369,317	13.74%	1,457,290	13.88%	1,612,390	14.59%
<b>Total General Fund</b>	<b>\$ 9,966,651</b>	<b>100.00%</b>	<b>\$ 10,499,310</b>	<b>100.00%</b>	<b>\$ 11,048,900</b>	<b>100.00%</b>

## **ADMINISTRATION DEPARTMENT**

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

### **ADMINISTRATION DEPARTMENT MISSION**

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

### **ADMINISTRATION DEPARTMENT DIVISIONS**

*City Council* – Costs directly associated with the City Council, including council salaries, legal fees and election expenditures. (2007 Budget \$157,850)

*Administration* – The City Manager, the City Secretary, the Assistant to City Manager and the Human Resources manager are all compensated in the Administration Division's budget. The cost of printing the *West University Place Currents* is also funded in this budget. (2007 Budget \$636,150)

### **ADMINISTRATION DEPARTMENT 2007 GOALS**

- \* Complete sidewalk construction and repair program.
- \* Conduct City Council election.
- \* Continue progress towards City Council Goals
- \* Implement basic performance measurement city-wide.
- \* Improve citizen service request and tracking system.
- \* Revise the *Employee Policy Handbook*.

### **BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 4 (2006 authorized full-time employees – 4)
- \* City Manager's Contingency budget transferred from Finance Department - \$40,000 increase
- \* Total budget - \$794,000 (2006 total budget - \$764,690)

## ADMINISTRATION DEPARTMENT

<b>Administration Department Summary Comparison Budget</b>					
Account Description	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Request
<i>Administration</i>					
Personnel	\$ 428,759	\$ 446,840	\$ 482,080	\$ 509,770	\$ 505,820
Operating charges	66,420	54,874	67,169	77,620	122,830
Capital	-	12,683	4,749	-	7,500
<b>Total</b>	<b>495,179</b>	<b>514,397</b>	<b>553,998</b>	<b>587,390</b>	<b>636,150</b>
<i>Council</i>					
Personnel	1,314	4,674	4,545	4,610	5,550
Operating charges	90,787	110,825	208,129	222,600	152,300
<b>Total</b>	<b>92,101</b>	<b>115,499</b>	<b>212,674</b>	<b>227,210</b>	<b>157,850</b>
<b>Total Department</b>	<b>\$ 587,280</b>	<b>\$ 629,896</b>	<b>\$ 766,672</b>	<b>\$ 814,600</b>	<b>\$ 794,000</b>

<b>Administration Department Staffing Schedule (General Fund)</b>					
POSITION	GRADE	2006	2007	SALARY RANGE**	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Administration</i>					
City Manager	NC	1	1	130,000	
City Secretary	NC	1	1	75,000	
Human Resources/Risk Manager	ER 1	1	1	65,000	88,687
Assistant to City Manager	41	1	1	48,963	65,770
<b>Total Administration Department</b>		<b>4</b>	<b>4</b>		

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

\*\* Salary ranges are adjusted each December 31 based on federal Consumer Price Index

## ADMINISTRATION DEPARTMENT

<b>Administration Division Line Item Budget</b>						
Account Description	Actual 2003	Acutal 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ 319,922	\$ 324,224	\$ 337,036	\$ 322,630	\$359,450	\$ 350,150
Overtime	511	190	67	1,210	-	-
Longevity	2,351	1,215	1,223	1,440	1,310	1,650
Allowances	10,051	10,056	9,640	11,160	9,600	12,360
Part-time/temporary	-	-	2,616	-	1,480	-
Retirement contribution	39,358	48,337	53,796	53,700	59,500	58,760
Social security cont.	21,579	22,874	23,449	22,700	27,390	22,940
Health care benefits	18,695	22,597	27,496	33,470	32,360	41,000
Other benefits	894	649	5,402	7,770	7,880	8,160
Employee relations <sup>2</sup>	15,397	16,698	21,355	10,800	10,800	10,800
<b>Total Personnel</b>	<b>428,759</b>	<b>446,840</b>	<b>482,080</b>	<b>464,880</b>	<b>509,770</b>	<b>505,820</b>
Communications costs	22,029	16,627	21,534	22,300	30,000	30,000
Community relations	3,217	2,848	2,414	5,000	5,000	5,000
Consultants	1,321	-	-	-	3,200	5,800
Professional dues	5,007	8,326	7,140	8,300	8,300	6,230
Publications	4,967	1,682	5,067	6,000	3,500	4,000
Equipment maintenance	812	238	1,862	1,000	1,120	1,000
Equipment lease/rent	10,884	8,302	8,038	9,000	7,500	7,500
Office supplies	8,616	4,728	9,147	8,000	6,000	5,300
Travel and training	9,567	12,123	11,967	13,000	13,000	18,000
Contingency <sup>1</sup>	-	-	-	-	-	40,000
<b>Total Operating</b>	<b>66,420</b>	<b>54,874</b>	<b>67,169</b>	<b>72,600</b>	<b>77,620</b>	<b>122,830</b>
Data processing hardware	-	12,683	4,749	-	-	7,500
<b>Total Capital</b>	<b>-</b>	<b>12,683</b>	<b>4,749</b>	<b>-</b>	<b>-</b>	<b>7,500</b>
<b>Administration Division Total</b>	<b>\$ 495,179</b>	<b>\$ 514,397</b>	<b>\$ 553,998</b>	<b>\$ 537,480</b>	<b>\$587,390</b>	<b>\$ 636,150</b>

<sup>1</sup> Provides funding for unforeseen expenditures. Previously reported in Finance Department/City-wide.

<sup>2</sup> Department lucheons and gift cards

**ADMINISTRATION DEPARTMENT**

<b>City Council Division Line Item Budget</b>						
<b>Account Description</b>	<b>Actual 2003</b>	<b>Actual 2004</b>	<b>Actual 2005</b>	<b>Budget 2006</b>	<b>Estimate 2006</b>	<b>Budget 2007</b>
Salaries and wages	\$ 1,039	\$ 4,345	\$ 4,216	\$ 4,200	\$ 4,200	\$ 4,200
Social security cont.	266	322	322	320	370	320
Workers' compensation	10	7	7	30	40	30
Employee relations	-	-	-	-	-	1,000
<b>Total Personnel</b>	<b>1,315</b>	<b>4,674</b>	<b>4,545</b>	<b>4,550</b>	<b>4,610</b>	<b>5,550</b>
Communication costs	-	-	-	-	-	2,500
Community relations	4,182	761	2,776	1,500	1,500	2,500
Printing and binding	-	-	-	-	-	2,350
Legal	77,175	108,983	196,443	95,000	200,000	129,000
Professional dues	600	-	-	600	600	2,150
Election expense	6,096	-	6,972	-	15,000	10,000
Travel and training	2,734	1,081	1,938	5,500	5,500	3,800
<b>Total Operating</b>	<b>90,787</b>	<b>110,825</b>	<b>208,129</b>	<b>102,600</b>	<b>222,600</b>	<b>152,300</b>
<b>City Council Division Total</b>	<b>\$ 92,102</b>	<b>\$ 115,499</b>	<b>\$ 212,674</b>	<b>\$ 107,150</b>	<b>\$ 227,210</b>	<b>\$ 157,850</b>

## **FINANCE DEPARTMENT**

The Finance Department provides a wide range of financial and administrative services to citizens and to 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 the Finance Department budget

### **FINANCE DEPARTMENT MISSION**

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

### **FINANCE DEPARTMENT DIVISIONS**

*Finance* – Provides utility and tax billing services in addition to traditional accounting and payroll functions. (2007 Budget - \$874,040)

*Municipal Court* – Administers the City's municipal court. (2007 Budget - \$190,280)

*Non-departmental* – Provides for expenditures and transfers that cannot be allocated to other departments in a satisfactory way such as insurance and utilities. (2007 Budget - \$375,730)

### **FINANCE DEPARTMENT 2007 GOALS**

- \* Issue bonds and certificates of obligation as authorized and directed by City Council.
- \* Complete arbitrage rebate calculations for bonds issued for the infrastructure replacement program.

### **FINANCE DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 8 (2006 authorized full-time employees – 8)
- \* Total budget - \$1,440,590 (2006 total budget - \$1,472,330)
- \* Recruiting and hiring budget transferred to Employee Benefit Fund - \$10,000 decrease
- \* City Manager's Contingency transferred to Administration Department - \$40,000 decrease
- \* Computer hardware and software support transferred to Technology Fund - \$141,000 decrease.
- \* Contribution to Technology Fund - \$145,000

## FINANCE DEPARTMENT

### Finance Department Summary Comparison Budget

Account Description	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Request
<i>Finance</i>					
Personnel	\$ 426,523	\$ 447,092	\$ 468,774	\$ 487,180	\$ 463,390
Operating charges	328,764	344,148	368,255	362,800	410,650
Capital	3,455	-	2,576	-	-
<b>Total</b>	<b>758,742</b>	<b>791,240</b>	<b>839,605</b>	<b>849,980</b>	<b>874,040</b>
<i>Municipal Court</i>					
Personnel	160,219	168,408	123,012	127,750	182,470
Operating charges	7,664	5,467	7,243	7,550	8,350
Capital	-	-	-	-	-
<b>Total</b>	<b>167,883</b>	<b>173,875</b>	<b>130,255</b>	<b>135,300</b>	<b>190,820</b>
<i>City-Wide Charges</i>					
Operating charges	438,403	616,172	509,602	469,500	375,730
<b>Total</b>	<b>438,403</b>	<b>616,172</b>	<b>509,602</b>	<b>469,500</b>	<b>375,730</b>
<b>Total Department</b>	<b>\$ 1,365,028</b>	<b>\$ 1,581,287</b>	<b>\$ 1,479,462</b>	<b>\$ 1,454,780</b>	<b>\$ 1,440,590</b>

### Finance Department Staffing Schedule

POSITION	GRADE	2006	2007	SALARY RANGE**	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance</i>					
<i>Accounting</i>					
Finance Director	ER2	1	1	67,870	90,958
Assistant Finance Director	42	1	1	52,624	70,699
Deputy Tax/Assessor Collector	39	1	1	44,429	59,717
Accounting Specialist	37	3	3	32,822	44,138
Cashier	34	1	-	26,032	34,986
<i>Municipal Court</i>					
Municipal Court Clerk	39	1	1	44,429	59,717
Sr. Court/Collection Clerk	34	-	1	30,243	40,664
<b>Total Finance</b>		<b>8</b>	<b>8</b>		

\*\* Salary ranges are adjusted each December 31 based on federal Consumer Price Index

## FINANCE DEPARTMENT

### Finance Division Line Item Budget

Finance Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ 310,388	\$ 315,425	\$ 301,594	\$ 333,570	\$ 295,310	\$ 315,720
Overtime	8,097	6,242	12,137	4,350	13,500	4,370
Longevity	2,577	2,937	3,032	3,670	2,930	2,980
Auto allowance	3,624	3,615	3,615	4,800	3,600	3,600
Part-time/temporary	808		29,418	-	40,670	-
Retirement contribution	37,319	47,973	48,940	50,050	49,490	53,360
Social Security	23,959	24,320	23,090	26,500	26,320	24,140
Health care benefits	37,734	44,807	42,124	41,400	45,540	49,500
Workers' Compensation	967	684	969	940	950	760
Other benefits	-	-	2,477	7,770	7,770	7,860
Employee relations	1,050	1,089	1,377	1,100	1,100	1,100
<b>Total Personnel</b>	<b>426,523</b>	<b>447,092</b>	<b>468,773</b>	<b>474,150</b>	<b>487,180</b>	<b>463,390</b>
Communications costs	38,294	36,989	52,043	44,000	44,000	44,000
Other contracted svcs <sup>1</sup>	241,008	267,129	274,227	265,000	280,000	181,200
Professional dues	2,031	2,541	3,105	2,500	2,500	2,500
Publications	775	495	677	750	750	750
Technology <sup>2</sup>	-	-	-	-	-	145,000
Equipment maintenance	3,924	1,452	147	1,500	800	-
Equipment lease/rental	8,481	7,444	9,010	7,500	10,050	8,000
Facilities	11,432	7,569	6,263	7,200	6,500	7,200
Office supplies	8,955	5,747	5,689	8,000	5,700	7,500
Operating supplies	6,658	8,455	7,568	5,000	4,500	7,500
Travel and training	7,206	6,327	9,527	7,000	8,000	7,000
<b>Total Operating</b>	<b>328,764</b>	<b>344,148</b>	<b>368,256</b>	<b>348,450</b>	<b>362,800</b>	<b>410,650</b>
Data processing hardware	3,455	-	2,576	-	-	-
<b>Total Capital</b>	<b>3,455</b>	<b>-</b>	<b>2,576</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Finance Division Total</b>	<b>\$ 758,742</b>	<b>\$ 791,240</b>	<b>\$ 839,605</b>	<b>\$ 822,600</b>	<b>\$ 849,980</b>	<b>\$ 874,040</b>

<sup>2</sup> Transfer to the Technology Fund

<i><sup>1</sup> Other Contract Services (Detail)</i>	
Harris County Appraisal District	\$ 100,000
Audit Fees	24,000
Water meter reading	43,200
Cash receipts processing	14,000
	181,200

## FINANCE DEPARTMENT

### Municipal Court Division Line Item Budget

<i>Court</i> Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages <sup>1</sup>	\$ 117,722	\$ 121,859	\$ 91,771	\$ 105,530	\$ 99,390	\$ 136,270
Overtime	6,221	5,604	4,331	2,230	3,920	4,490
Longevity	824	943	856	920	900	900
Retirement contribution	9,629	11,482	8,197	7,880	7,760	14,060
Social Security	8,836	9,277	6,640	8,270	7,320	11,010
Health care benefits	16,692	19,014	10,281	9,840	3,910	14,400
Workers' Compensation	295	229	293	340	280	360
Other benefits	-	-	643	4,270	4,270	980
<b>Total Personnel</b>	<b>160,219</b>	<b>168,408</b>	<b>123,012</b>	<b>139,280</b>	<b>127,750</b>	<b>182,470</b>
Communication costs	2,529	861	3,356	2,700	2,700	2,700
Other contracts svcs	498	624	594	500	550	500
Professional dues	395	419	225	500	500	500
Publications	409	48	454	750	500	750
Equipment maintenance	95	285	-	100	-	100
Office supplies	1,679	942	563	1,800	1,000	1,800
Travel and training	2,059	2,288	2,051	2,300	2,300	2,000
<b>Total Operating</b>	<b>7,664</b>	<b>5,467</b>	<b>7,243</b>	<b>8,650</b>	<b>7,550</b>	<b>8,350</b>
<b>Municipal Court Division Total</b>	<b>\$ 167,883</b>	<b>\$ 173,875</b>	<b>\$ 130,255</b>	<b>\$ 147,930</b>	<b>\$ 135,300</b>	<b>\$ 190,820</b>

<sup>1</sup> Includes a full time Sr. Court /Collection Clerk

## FINANCE DEPARMENT

### City-Wide Division Budget Detail by Line Item

<i>Citywide Charges</i> Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Revised 2006	Budget 2007
Human resources						
Recruiting and hiring <sup>1</sup>	\$ 22,118	\$ 10,614	\$ 14,924	\$ 10,000	\$ 10,000	\$ -
Employee Safety <sup>2</sup>	-	1,398	3,419	2,900	2,900	-
Employee assistance <sup>2</sup>	2,378	3,306	6,878	-	-	-
Employee tuition <sup>2</sup>	6,286	14,717	8,069	-	-	-
Unemployment <sup>2</sup>	11,941	3,897	12,125	-	-	-
Compensation due to separating employees <sup>2</sup>	25,543	162,185	5,005	-	-	-
Insurance						
General liability ins	33,762	25,816	31,570	23,500	23,500	18,000
Auto liability	24,781	29,620	27,655	38,000	30,000	27,000
Auto physical damage	11,487	16,491	12,116	18,600	18,600	16,500
Errors and omissions	13,846	14,455	18,639	19,300	27,000	28,230
Real and personal prop.	13,960	18,703	31,618	36,000	36,000	36,000
Crime & fidelity bond	965	1,258	1,672	1,500	1,500	1,500
Property	26,766	18,392	8,914	-	-	-
Utilities						
Electricity	94,725	152,211	163,822	177,000	185,000	181,500
Telephone	64,831	70,637	72,792	65,000	65,000	67,000
Computer network maint. <sup>3</sup>	43,929	52,726	60,554	70,000	50,000	-
City Mgr's contingency <sup>1</sup>	41,085	19,746	29,830	40,000	20,000	-
<b>City-wide Division Total</b>	<b>\$ 438,403</b>	<b>\$ 616,172</b>	<b>\$ 509,602</b>	<b>\$ 501,800</b>	<b>\$ 469,500</b>	<b>\$ 375,730</b>

<sup>1</sup> Transferred to Administration Budget

<sup>2</sup> Transferred to Employee Benefit Fund

<sup>3</sup> Budgeted in the Technology Management Fund

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## **POLICE DEPARTMENT**

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

### **POLICE DEPARTMENT MISSION**

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

### **POLICE DEPARTMENT DIVISIONS**

*Police* – Provides patrol, enforcement and investigation services.

*Communication* – Provides emergency dispatch for both Police and Fire departments and monitors alarm systems that are serviced by the City's Direct Link alarm monitoring service.

### **POLICE DEPARTMENT 2007 GOALS**

- \* Install at least two Automatic Fingerprint Identification Systems in patrol vehicles.
- \* Increase the level and quantity of training for the command staff.
- \* Recertify all police department employees in Coronary Pulmonary Resuscitation.

### **POLICE DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 32 (2006 authorized full-time employees – 32)
- \* Total budget - \$2,803,830 (2006 total budget - \$2,846,070)
- \* Expenditure for fuel transferred to Public Works Department - \$42,000 decrease
- \* Contribution to Technology Fund - \$46,500

## POLICE DEPARTMENT

<b>Police Department Summary Comparison Budget</b>					
<b>Account Description</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Estimate</b>	<b>2007 Request</b>
<i>Police</i>					
Personnel	\$1,956,467	\$1,846,886	\$1,805,315	\$1,857,820	\$1,970,170
Operating charges	235,843	205,425	262,683	296,870	246,550
Capital	25,699	2,048	17,348	4,100	-
<b>Total</b>	<b>2,218,009</b>	<b>2,054,359</b>	<b>2,085,346</b>	<b>2,158,790</b>	<b>2,216,720</b>
<i>Communications</i>					
Personnel	442,905	480,040	439,148	480,410	574,810
Operating charges	71,572	70,754	6,965	8,700	12,300
Capital	-	-	-	-	-
<b>Total</b>	<b>514,477</b>	<b>550,794</b>	<b>446,113</b>	<b>489,110</b>	<b>587,110</b>
<b>Total Department</b>	<b>\$2,732,486</b>	<b>\$2,605,153</b>	<b>\$2,531,459</b>	<b>\$2,647,900</b>	<b>\$2,803,830</b>

### Police Department Staffing Schedule

<b>POSITION</b>		<b>2006</b>	<b>2007</b>	<b>SALARY RANGE**</b>	
		<b>GRADE</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>
<i>Police Department</i>					
<i>Police</i>					
Chief	ER3	1	1	87,547	108,763
Captain	ER1	1	-	67,870	90,958
Police Lieutenant	P-5	2	2	63,107	83,605
Police Sergeant	P-4	4	4	54,745	72,454
Police Officer	P-2	15	15	42,265	59,203
<i>Communications</i>					
Administrative Assistant	38	1	1	37,981	51,043
Records Manager	38	-	1	37,981	51,043
Telecommunications Officer	P-1	8	8	32,385	42,890
<b>Total Police</b>		<b>32</b>	<b>32</b>		

\*\* Salary ranges are adjusted each December 31 based on federal Consumer Price Index

**POLICE DEPARTMENT**

**Police Division Line Item Budget**

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ 1,348,892	\$ 1,202,975	\$ 1,155,704	\$ 1,308,890	\$ 1,180,720	\$ 1,248,110
Overtime	122,457	132,344	123,565	116,750	118,050	116,140
Longevity	11,606	11,197	11,444	13,550	12,000	12,940
Auto allowance	3,594	4,395	3,615	6,600	3,750	4,800
Retirement contribution	175,743	199,474	202,074	230,990	212,640	235,310
Social Security	103,719	99,875	95,028	110,510	95,240	104,780
Health care benefits	143,075	163,573	151,888	161,440	177,480	177,700
Worker Compensation	45,431	32,087	45,338	49,840	34,460	39,680
Other benefits	-	-	14,602	19,980	19,980	27,210
Employee relations	1,950	966	2,057	2,000	3,500	3,500
<b>Total Personnel</b>	<b>1,956,467</b>	<b>1,846,886</b>	<b>1,805,315</b>	<b>2,020,550</b>	<b>1,857,820</b>	<b>1,970,170</b>
Communications costs	8,830	6,856	4,838	11,150	8,000	8,000
Community relations	1,376	2,325	2,525	3,000	2,500	3,000
Consultants	-	1,750	1,750	2,000	1,750	2,000
Professional dues	1,421	1,400	1,365	1,720	1,720	1,850
Publications	752	864	1,476	1,600	1,600	1,600
Law enforcement liab.	11,078	11,216	11,834	15,000	12,000	14,000
Equip. replacement	65,500	-	70,548	82,000	82,000	82,000
Technology <sup>2</sup>	-	-	-	-	-	46,500
Equipment maint.	46,722	53,041	52,348	58,700	75,000	21,200
Vehicle maintenance	12,507	12,513	126	-	-	-
Apprehension & jailing	1,395	1,298	2,727	4,500	3,000	4,500
Equipment lease/rental	12,043	11,504	9,870	12,000	12,000	5,000
Facilities rent	26,460	25,813	15,549	26,500	16,000	16,000
Office supplies	3,273	5,745	4,828	5,400	5,400	5,400
Operating supplies	10,989	27,138	32,125	19,500	19,500	19,500
Fuel <sup>1</sup>	19,452	25,192	32,670	42,600	38,000	-
Travel and training	14,045	18,770	18,104	18,400	18,400	16,000
<b>Total Operating</b>	<b>235,843</b>	<b>205,425</b>	<b>262,683</b>	<b>304,070</b>	<b>296,870</b>	<b>246,550</b>
Other Capital Outlay	25,699	2,048	15,560	-	-	-
Data proc. hardware	-	-	1,788	-	4,100	-
<b>Total Capital</b>	<b>25,699</b>	<b>2,048</b>	<b>17,348</b>	<b>-</b>	<b>4,100</b>	<b>-</b>
<b>Police Division Total</b>	<b>\$ 2,218,009</b>	<b>\$ 2,054,359</b>	<b>\$ 2,085,346</b>	<b>\$ 2,324,620</b>	<b>\$ 2,158,790</b>	<b>\$ 2,216,720</b>

<sup>1</sup> Transferred to Public Works/General Services

<sup>2</sup> Transferred to Technology Fund

## POLICE DEPARTMENT

### Budget Detail by Line Item

<i>Communications</i> Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ 304,673	\$ 322,750	\$ 277,880	\$ 332,700	\$ 313,500	\$ 370,430
Overtime	27,294	30,406	36,999	28,920	30,070	39,770
Longevity	1,886	2,245	2,385	3,120	2,880	3,060
Retirement contribution	41,537	52,024	49,411	56,780	57,090	68,170
Social Security	24,873	26,281	23,964	27,900	25,900	31,310
Health care benefits	41,847	45,672	39,953	52,560	43,950	54,900
Worker Compensation	795	662	942	1,040	890	870
Other benefits	-	-	7,614	6,130	6,130	6,300
<b>Total - Personnel</b>	<b>442,905</b>	<b>480,040</b>	<b>439,148</b>	<b>509,150</b>	<b>480,410</b>	<b>574,810</b>
Communications costs	7,275	6,659	3,831	6,800	4,200	6,800
Other contract services	60,807	62,925	304	-	-	-
Equipment maint.	1,595	894	1,301	2,000	1,000	2,000
Travel and training	1,895	276	1,529	3,500	3,500	3,500
<b>Total - Operating Chrgs</b>	<b>71,572</b>	<b>70,754</b>	<b>6,965</b>	<b>12,300</b>	<b>8,700</b>	<b>12,300</b>
<b>Total</b>	<b>\$ 514,477</b>	<b>\$ 550,794</b>	<b>\$ 446,113</b>	<b>\$ 521,450</b>	<b>\$ 489,110</b>	<b>\$ 587,110</b>

## **FIRE DEPARTMENT**

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

### **FIRE DEPARTMENT MISSION**

To preserve lives and property

### **FIRE DEPARTMENT DIVISIONS**

*Fire* – Provides fire inspections, fire prevention, fire suppression and emergency medical service. Also administers the City's alarm monitoring service, Direct Link.

### **FIRE DEPARTMENT 2007 GOALS**

- \* Take delivery and put the new Fire Engine into service.
- \* Continue to improve and expand Direct Link by updating software and increasing the number of active accounts.
- \* Prepare specifications to enable the replacement of the Ambulance in early 2008.

### **FIRE DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 24 (2006 authorized full-time employees – 25)
- \* Total budget - \$2,336,450 (2006 total budget - \$2,329,290)
- \* Information Technology/Communication Manager transferred to Technology Fund, reducing full time employees by one and reducing the budget by \$65,000
- \* Contribution to Technology Fund - \$27,000

## FIRE DEPARTMENT

<b>Fire Department Summary Comparison Budget</b>					
<b>Account</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>
<i>Fire</i>					
Personnel	\$1,827,196	\$1,888,365	\$2,001,687	\$2,096,750	\$2,111,930
Operating charges	119,877	118,463	189,094	190,450	187,520
Capital	22,125	4,040	46,368	51,300	37,000
<b>Total Department</b>	<b>\$1,969,198</b>	<b>\$2,010,868</b>	<b>\$2,237,149</b>	<b>\$2,338,500</b>	<b>\$2,336,450</b>

### Fire Department Staffing Schedule

<b>POSITION</b>	<b>GRADE</b>	<b>2006</b>	<b>2007</b>	<b>SALARY RANGE**</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<i>Fire Department</i>					
Chief	ER3	1	1	87,547	108,763
Fire Marshal	F-5	1	1	67,671	86,537
Fire Captain	F-4	3	3	60,032	74,887
Fire Lieutenant	F-3	3	3	53,031	66,302
Firefighter/Paramedic	F-1	15	15	39,664	52,606
IT/Communication Manager*	43	1	-	56,555	75,795
Administrative Assistant	38	1	1	37,981	51,043
<b>Total Fire Department</b>		<b>25</b>	<b>24</b>		

\* Transferred to Technology Fund

\*\* Salary ranges are adjusted each December 31 based on federal Consumer Price Index

## FIRE DEPARTMENT

### Fire Department Line Item Budget

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ 1,251,392	\$ 1,303,648	\$ 1,329,235	\$ 1,389,610	\$ 1,389,610	\$ 1,390,920
Overtime	98,602	52,601	86,544	58,140	79,130	58,470
Longevity	21,097	18,512	19,176	20,120	21,050	20,160
Auto allowance	-	3,835	3,615	5,400	3,680	4,200
Part-time/temporary	100	-	2,407	10,110	-	-
Retirement contribution	175,194	203,706	222,656	236,500	233,090	245,410
Social Security	102,719	101,911	107,098	114,180	107,970	110,660
Health care benefits	150,869	182,435	170,457	177,560	190,830	214,600
Workers' Compensation	25,211	20,257	35,129	32,830	30,200	29,380
Other benefits	-	-	23,028	38,190	38,190	36,630
Employee relations	2,012	1,460	2,342	1,500	3,000	1,500
<b>Total Personnel<sup>2</sup></b>	<b>1,827,196</b>	<b>1,888,365</b>	<b>2,001,687</b>	<b>2,084,140</b>	<b>2,096,750</b>	<b>2,111,930</b>
Communications costs	7,756	6,766	7,644	6,550	6,550	7,000
Community relations	5,489	2,269	4,772	6,000	5,000	6,000
Other contracted svcs	10,300	18,113	70,356	70,000	70,000	16,800
Professional dues	936	1,499	1,873	2,500	2,500	2,000
Publications	-	468	176	500	500	500
Equipment Replacement	14,080	-	14,028	14,000	14,000	34,720
Technology <sup>1</sup>	-	-	-	-	-	35,000
Equipment maintenance	8,776	9,207	10,556	13,500	11,000	11,000
Vehicle maintenance	14,922	9,051	17,989	17,000	17,000	15,000
Office supplies	1,457	2,241	4,174	3,000	3,000	3,000
Operating supplies	30,622	49,204	28,343	30,000	30,000	35,000
Fuel <sup>3</sup>	3,653	4,745	8,042	9,900	9,900	-
Travel and training	21,886	14,900	21,141	21,000	21,000	21,500
<b>Total Operating</b>	<b>119,877</b>	<b>118,463</b>	<b>189,094</b>	<b>193,950</b>	<b>190,450</b>	<b>187,520</b>
Data processing hardware	3,591	4,040	3,713	3,900	3,900	-
Other equipment <sup>2</sup>	18,534	-	42,655	47,400	47,400	37,000
<b>Total - Capital</b>	<b>22,125</b>	<b>4,040</b>	<b>46,368</b>	<b>51,300</b>	<b>51,300</b>	<b>37,000</b>
<b>Fire Department Total</b>	<b>\$ 1,969,198</b>	<b>\$ 2,010,868</b>	<b>\$ 2,237,149</b>	<b>\$ 2,329,390</b>	<b>\$ 2,338,500</b>	<b>\$ 2,336,450</b>

<sup>1</sup> Transfer to Technology Fund

<sup>2</sup> IT Manager transferred to Technology Fund

<sup>3</sup> Transferred to Public Works - General Services

<sup>2</sup> Other Equipment (Detail)	
Emergency ventilator	2,100
IV Fluid Pump and Carrying Case	2,500
Zoll Cardiac Support Pump	15,000
EOC Equipment	7,500
Other equipment	9,900
	<b>37,000</b>

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## **PUBLIC WORKS DEPARTMENT**

The Public Works Department is responsible for the City's civil engineering, utility, and internal maintenance services. This diverse department encompasses planning, maintaining streets and drainage, enforcing building codes, and maintaining city vehicles.

### **PUBLIC WORKS DEPARTMENT MISSION**

To maintain the City's streets at a level consistent with a modern urban area's; maintain the City's drainage system to maximize storm water removal consistent with the system's design; maintain the City's fleet of motor vehicles to the highest standards of safety and efficiency; and enforce the City's building, plumbing, and electrical codes to insure the construction and maintenance of safe residential and commercial structures.

### **PUBLIC WORKS DEPARTMENT DIVISIONS**

*Administration* – Provides management and leadership for all of the Department's Divisions.

*Building Services* – Enforces the City's building, plumbing and electrical codes to insure the construction and maintenance of safe residential and commercial structures.

*General Services* – Provides fleet maintenance service and maintains the City's traffic control systems.

*Operations* – Maintains the City's streets and storm water drainage system.

*Planning* – Enforces the City's zoning ordinances.

### **PUBLIC WORKS DEPARTMENT 2007 GOALS**

- \* Begin construction of College Avenue and Bellaire Boulevard improvements.
- \* Implement documentation of ordinance-compliant address numbering.
- \* Evaluate rezoning of commercial areas to allow or facilitate rebuilding and remodeling.
- \* Evaluate modifications and investigate alternatives to the 80% rule to manage the scale of homes.

### **PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 20 (2006 authorized full-time employees – 21)
- \* Total budget - \$2,062,140 (2006 total budget - \$1,812,550)
- \* Deleted Maintenance Worker I position in the Operations Division reducing full time employees by one and reducing the budget by \$41,500
- \* The fuel budget for all Funds and Departments was consolidated into the General Services Division budget adding \$130,800.

## PUBLIC WORKS DEPARTMENT

<b>Public Works Department Summary Comparison Budget</b>					
<b>Account Description</b>	<b>2003 Actual</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Estimate</b>	<b>2007 Request</b>
<i>Administration</i>					
Personnel	\$ 223,720	\$ 239,472	\$ 242,306	\$ 353,270	\$ 276,990
Operating charges	47,198	57,007	63,740	58,050	137,000
Capital	3,000	-	-	-	-
<b>Total</b>	<b>273,918</b>	<b>296,479</b>	<b>306,046</b>	<b>411,320</b>	<b>413,990</b>
<i>Development Services</i>					
Personnel	480,660	361,923	358,048	398,870	450,680
Operating charges	81,763	33,796	35,774	41,800	38,500
Capital	3,196	-	19,857	15,000	-
<b>Total</b>	<b>565,619</b>	<b>395,719</b>	<b>413,679</b>	<b>455,670</b>	<b>489,180</b>
<i>General Services-General Fund</i>					
Personnel	269,973	324,594	322,565	305,850	366,280
Operating charges	75,554	52,092	137,787	169,650	385,530
Capital	1,489	-	-	-	-
<b>Total</b>	<b>347,016</b>	<b>376,686</b>	<b>460,352</b>	<b>475,500</b>	<b>751,810</b>
<i>Operations-General Fund</i>					
Personnel	187,692	164,681	151,896	156,080	121,610
Operating charges	55,303	23,895	63,312	82,510	76,210
Capital	-	-	-	-	6,000
<b>Total</b>	<b>242,995</b>	<b>188,576</b>	<b>215,208</b>	<b>238,590</b>	<b>203,820</b>
<i>Planning</i>					
Personnel	-	138,059	142,458	128,750	151,680
Operating charges	-	21,732	43,349	74,910	51,660
Capital	-	-	1,500	1,500	-
<b>Total</b>	<b>-</b>	<b>159,791</b>	<b>187,307</b>	<b>205,160</b>	<b>203,340</b>
<b>Total Department</b>	<b>\$ 1,429,548</b>	<b>\$ 1,417,251</b>	<b>\$ 1,582,592</b>	<b>\$ 1,786,240</b>	<b>\$ 2,062,140</b>

**PUBLIC WORKS DEPARTMENT**

<b>Public Works Staffing Schedule (General Fund)</b>						
<b>POSITION</b>	<b>GRADE</b>	<b>2006</b>	<b>2007</b>	<b>SALARY RANGE**</b>		
		<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>	
<i>Public Works</i>						
<i>Public Works Administration</i>						
Asst. City Manager\Public Works Di	ER4	1	1	89,586	120,058	
Office Manager	39	1	1	44,429	59,717	
Secretary	34	1	1	27,684	37,170	
<i>Development Services</i>						
Chief Building Official	43	1	1	56,555	75,795	
Plans Examiner	39	1	1	44,429	59,717	
Building Inspector	38	2	2	37,981	51,043	
Code Enforcement/ACO	38	1	1	37,981	51,043	
Permit Technician	36	2	2	31,553	42,390	
<i>Planning</i>						
City Planner	43	1	1	56,555	75,795	
Administrative Assistant	38	1	1	37,981	51,043	
<i>General Services</i>						
General Service Superintendent	43	1	1	56,555	75,795	
Crew Leader	37	1	1	32,822	44,138	
Traffic Technician	37	1	1	32,822	44,138	
Mechanic	36	1	1	31,553	42,390	
Laborer	32	1	1	23,816	31,990	
Driver/Equipment Operator	35	1	1	30,243	40,664	
Maintenance Worker I	32	1	1	23,816	31,990	
<i>Operations</i>						
Equipment Operator	35	1	1	30,243	40,664	
Maintenance Worker - Street	32	1	-	23,816	31,990	
<b>Total Public Works</b>		<b>21</b>	<b>20</b>			

\*\* Salary ranges are adjusted each December 31 based on federal Consumer Price Index

**PUBLIC WORKS DEPARTMENT**

**Administration Division Line Item Budget**

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Requested 2007
Salaries and wages	\$ 155,000	\$ 162,172	\$ 155,923	\$ 172,260	\$ 275,420	\$ 178,200
Overtime	2,600	2,019	3,519	3,400	3,240	3,200
Longevity	600	787	899	1,260	960	920
Auto allowance	3,600	3,875	3,615	5,400	3,450	5,400
Part-time/temporary	1,610	1,389	6,200	1,400	1,250	1,400
Retirement contribution	19,900	24,940	25,646	28,610	25,930	31,420
Social security cont.	11,600	12,120	11,883	13,690	11,620	14,210
Health care benefits	20,220	23,817	20,066	29,520	20,020	30,700
Workers' compensation	610	1,770	4,253	4,450	3,200	4,230
Other Benefits	-	-	2,657	2,040	2,530	2,060
Employee relations	7,980	6,583	7,645	5,050	5,650	5,250
<b>Total Personnel</b>	<b>223,720</b>	<b>239,472</b>	<b>242,306</b>	<b>267,080</b>	<b>353,270</b>	<b>276,990</b>
Communications costs	1,100	5,123	6,817	9,000	5,650	1,200
Community relations	3,450	2,113	2,148	3,500	3,500	3,500
Consultants <sup>1</sup>	20,498	26,280	27,860	30,000	17,000	30,000
Professional dues	2,000	1,026	831	2,000	1,000	2,000
Publications	500	40	658	500	500	500
Technology <sup>2</sup>	-	-	-	-	-	70,000
Equipment maintenance	3,500	48	1,140	1,500	1,000	1,500
Equipment lease/rental	9,320	8,006	9,544	9,300	10,100	9,300
Office supplies	4,290	4,595	3,890	5,040	5,500	5,500
Operating supplies	2,540	6,264	6,574	9,280	8,800	8,500
Travel and training	-	3,512	4,278	5,000	5,000	5,000
<b>Total Operating Charges</b>	<b>47,198</b>	<b>57,007</b>	<b>63,740</b>	<b>75,120</b>	<b>58,050</b>	<b>137,000</b>
Data processing hardware	3,000	-	-	-	-	-
<b>Total Capital</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administration Division Total</b>	<b>\$ 273,918</b>	<b>\$ 296,479</b>	<b>\$ 306,046</b>	<b>\$ 342,200</b>	<b>\$ 411,320</b>	<b>\$ 413,990</b>

<sup>1</sup> Traffic engineer

<sup>2</sup> Transfer to Technology Fund

**PUBLIC WORKS DEPARTMENT**

**Development Services Division Line Item Budget**

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ 336,088	\$ 248,320	\$ 235,190	\$ 296,980	\$ 275,420	\$ 307,610
Overtime	21,728	11,532	16,371	7,050	24,780	5,750
Longevity	1,977	1,620	1,537	1,860	1,590	2,080
Allowances	994	-	-	-	-	-
Part-time/temporary	10,039	11,777	11,875	-	-	-
Retirement contribution	45,143	38,525	38,951	48,910	41,110	53,340
Social security cont.	26,485	19,531	18,711	23,400	19,990	24,130
Health care benefits	35,721	29,227	27,765	50,800	25,880	46,900
Workers' compensation	2,483	1,391	2,113	2,670	1,900	2,540
Other Benefits	-	-	5,535	8,280	8,200	8,330
<b>Total Personnel</b>	<b>480,660</b>	<b>361,923</b>	<b>358,048</b>	<b>439,950</b>	<b>398,870</b>	<b>450,680</b>
Communications costs	3,999	3,422	3,374	4,000	4,000	4,000
Community relations	4,061	458	335	600	620	1,000
Other contracted svcs	17,406	12,810	-	-	-	-
Professional dues	1,845	323	1,370	1,500	1,500	1,500
Publications	1,514	563	958	1,000	1,000	1,000
Equipment replacement	13,180	-	8,628	10,730	10,730	13,000
Equipment maintenance	3,206	616	733	1,500	1,500	1,000
Vehicle maintenance	1,640	2,531	-	-	-	-
Office supplies	5,556	2,997	2,486	2,800	2,800	3,000
Operating supplies	18,005	4,686	7,060	6,950	6,950	7,000
Fuel	3,370	3,188	4,355	5,700	5,700	-
Travel and training	7,981	2,202	6,475	7,000	7,000	7,000
<b>Total Operating Charges</b>	<b>81,763</b>	<b>33,796</b>	<b>35,774</b>	<b>41,780</b>	<b>41,800</b>	<b>38,500</b>
Data processing hardware	3,196	-	3,497	-	-	-
Other Equipment	-	-	16,360	15,000	15,000	-
<b>Total Capital</b>	<b>3,196</b>	<b>-</b>	<b>19,857</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>Building Division Total</b>	<b>\$ 565,619</b>	<b>\$ 395,719</b>	<b>\$ 413,679</b>	<b>\$ 496,730</b>	<b>\$ 455,670</b>	<b>\$ 489,180</b>

**PUBLIC WORKS DEPARTMENT**

**Operation Division Line Item Budget**

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Requested 2007
Salaries and wages <sup>1</sup>	\$ 99,945	\$ 77,097	\$ 80,158	\$ 81,020	\$ 80,310	\$ 60,520
Overtime	24,355	18,183	20,259	15,020	22,510	13,810
Longevity	895	606	653	1,020	890	1,060
Part-time/temporary	6,880	28,170	1,352	7,500	-	7,500
Retirement contribution <sup>1</sup>	15,665	14,168	15,794	15,360	17,760	12,750
Social security cont. <sup>1</sup>	9,350	7,172	7,485	7,350	8,150	5,770
Health care benefits <sup>1</sup>	20,898	16,309	19,849	23,600	21,160	14,500
Workers' compensation <sup>1</sup>	9,704	2,976	4,109	4,160	3,410	2,950
Other benefits <sup>1</sup>	-	-	2,237	1,830	1,890	1,250
Employee relations	-	-	-	-	-	1,500
<b>Total Personnel</b>	<b>187,692</b>	<b>164,681</b>	<b>151,896</b>	<b>156,860</b>	<b>156,080</b>	<b>121,610</b>
Communications costs	438	-	-	1,000	1,000	-
Community relations	3,391	2,092	1,275	3,300	3,300	2,000
Other contracted services	5,083	2,917	-	10,000	10,000	10,000
Publications	117	-	-	300	300	300
Equipment replacement	10,640	-	8,508	8,510	8,510	8,510
Equipment maintenance	1,988	2,811	4,161	12,000	12,000	12,000
Vehicle maintenance	1,536	674	-	-	-	-
Drainage maintenance	16,745	6,483	28,303	20,000	20,000	20,000
Street maintenance	8,724	6,378	14,372	20,000	20,000	20,000
Office supplies	358	104	430	200	200	200
Operating supplies	3,594	1,975	4,445	2,700	2,700	2,700
Fuel	1,820	-	1,668	2,800	3,500	-
Travel and training	869	461	150	1,000	1,000	500
<b>Total Operating Charges</b>	<b>55,303</b>	<b>23,895</b>	<b>63,312</b>	<b>81,810</b>	<b>82,510</b>	<b>76,210</b>
Other equipment <sup>2</sup>	-	-	-	-	-	6,000
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>
<b>Operations Division Total</b>	<b>\$ 242,995</b>	<b>\$ 188,576</b>	<b>\$ 215,208</b>	<b>\$ 238,670</b>	<b>\$ 238,590</b>	<b>\$ 203,820</b>

<sup>1</sup> Reduced workforce by one position.

<sup>2</sup> Digital video/voice recorder for paving assessment

Fuel Budget			
	Budget 2006	Estimate 2006	Budget 2007
Police	\$ 42,600	\$ 38,000	\$ -
Fire	9,900	9,900	-
Public Works	23,200	22,100	150,000
Parks	3,700	4,100	-
Water Fund	14,840	14,840	-
Solid Waste Fund	56,500	56,500	-
	<b>\$ 150,740</b>	<b>\$ 145,440</b>	<b>\$ 150,000</b>

**PUBLIC WORKS DEPARTMENT**

**General Services Division Line Item Budget**

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ 193,278	\$ 223,624	\$ 217,900	\$ 233,570	\$ 211,090	\$ 239,220
Overtime	5,300	6,061	8,352	4,600	4,630	5,990
Longevity	1,857	2,336	2,515	2,940	2,890	3,210
Retirement contribution	25,022	34,248	35,747	29,380	34,510	42,470
Social security cont.	14,971	17,449	17,074	18,490	15,950	19,210
Health care benefits	21,153	35,038	31,925	40,980	28,110	45,110
Workers' compensation	8,392	5,838	6,875	7,260	4,930	7,260
Other benefits	-	-	2,177	3,780	3,740	3,810
<b>Total Personnel</b>	<b>269,973</b>	<b>324,594</b>	<b>322,565</b>	<b>341,000</b>	<b>305,850</b>	<b>366,280</b>
Communications costs	802	1,519	1,389	3,850	3,850	5,320
Other contracted svcs <sup>2</sup>	8,745	2,530	17,657	10,000	10,000	11,900
Publications	713	756	390	1,100	1,100	1,100
Equipment replacement	5,080	-	5,988	6,000	6,000	6,000
Technology <sup>3</sup>	-	-	-	-	-	102,210
Equipment maintenance	3,827	4,969	6,893	5,000	5,000	6,000
Vehicle maintenance	8,745	7,519	68,354	80,000	80,000	65,000
Traffic control	19,082	10,047	12,013	35,500	35,500	28,500
Equipment lease/rent	2,583	1,368	1,441	3,000	3,000	-
Office supplies	1,053	266	399	1,000	1,000	500
Operating supplies	5,800	4,464	4,718	6,300	6,300	5,000
Fuel <sup>1</sup>	6,011	9,717	11,830	12,900	12,900	150,000
Travel and training	3,310	2,739	2,311	5,000	5,000	4,000
Utilities	11,292	6,198	4,404	-	-	-
<b>Total Operating Charges</b>	<b>77,043</b>	<b>52,092</b>	<b>137,787</b>	<b>169,650</b>	<b>169,650</b>	<b>385,530</b>
<b>General Services Division</b>						
<b>Total</b>	<b>\$ 347,016</b>	<b>\$ 376,686</b>	<b>\$ 460,352</b>	<b>\$ 510,650</b>	<b>\$ 475,500</b>	<b>\$ 751,810</b>

<sup>1</sup> All fuel budgets transferred and consolidated to this line

<sup>2</sup> Communication and radio repairs consolidated into this budget line

**PUBLIC WORKS DEPARTMENT**

**Planning Division Line Item Budget**

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Revised 2006	Budget 2007
Salaries and wages	\$ -	\$ 98,934	\$ 100,674	\$ 104,570	\$ 90,960	\$ 104,710
Overtime	-	1,530	2,194	1,540	2,460	3,170
Longevity	-	879	1,007	1,260	510	380
Allowances	-	260	-	-	-	600
Retirement contribution	-	15,031	16,284	17,260	15,080	18,410
Social security cont.	-	7,113	7,284	8,260	6,790	8,330
Health care benefits	-	14,017	12,665	13,400	11,410	14,500
Workers' compensation	-	295	319	320	220	300
Other Benefits	-	-	2,031	1,280	1,320	1,280
<b>Total Personnel</b>	<b>-</b>	<b>138,059</b>	<b>142,458</b>	<b>147,890</b>	<b>128,750</b>	<b>151,680</b>
Communications costs	-	345	634	600	600	600
Community relations	-	4,078	4,942	6,000	6,000	9,600
Other contracted svcs <sup>1</sup>	-	6,168	26,017	55,000	55,000	30,000
Professional dues	-	755	576	2,000	2,000	1,000
Publications	-	134	632	450	450	1,000
Equipment replacement	-	-	948	960	960	960
Equipment maintenance	-	190	-	1,200	1,200	-
Office supplies	-	1,503	2,220	1,900	1,900	3,000
Operating supplies	-	2,527	2,614	1,000	1,000	1,000
Fuel	-	82	-	800	800	-
Travel and training	-	5,950	4,766	5,000	5,000	4,500
<b>Total Operating Charges</b>	<b>-</b>	<b>21,732</b>	<b>43,349</b>	<b>74,910</b>	<b>74,910</b>	<b>51,660</b>
Data processing hardware	-	-	1,500	1,500	1,500	-
<b>Planning Division Total</b>	<b>\$ -</b>	<b>\$ 159,791</b>	<b>\$ 187,307</b>	<b>\$ 224,300</b>	<b>\$ 205,160</b>	<b>\$ 203,340</b>

<sup>1</sup> Urban forester. 2006 Budget also included consulting fees that may be incurred to assist the City in reviewing the 80% rule.

## **PARKS AND RECREATION DEPARTMENT**

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 maintenance and janitorial service for other City facilities and Departments.

### **PARKS AND RECREATION DEPARTMENT MISSION**

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

### **PARKS AND RECREATION DEPARTMENT DIVISIONS**

*Community Building* – Provides management and leadership for all of the Department's Divisions and funds the programs located at the City's Community Building.

*Senior Services* – Provides leisure and social services for older citizens of West University Place.

*Recreation Center* – Cost center for the operation of the pool, gymnasium and recreation facilities at the City's Recreation Center.

*Facility Management* – Maintains the City's buildings and landscaping.

*Colonial Park* – Accounts for the operation of the pool and recreation facilities at Colonial Park.

### **PARKS AND RECREATION DEPARTMENT 2007 GOALS**

- \* Complete the Rice Pocket Park project.
- \* Expand services to senior citizens by implementing new programs, services and events.
- \* Update the fee schedule for parks and recreation services..
- \* Develop a comprehensive capital maintenance schedule for all municipal facilities.

### **PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 10 (2006 authorized full-time employees – 8)
- \* Total budget - \$1,612,390 (2006 total budget - \$1,394,750)
- \* Funded a partial year for a new Recreation Specialist position to the Community Building Division adding \$25,600.
- \* Added a Maintenance Worker I position in the Facilities Management Division increasing the Budget by \$41,650.

## PARKS AND RECREATION DEPARTMENT

<b>Parks and Recreation Department Comparison Budget</b>					
<b>Account Description</b>	<b>Actual 2003</b>	<b>Actual 2004</b>	<b>Actual 2005</b>	<b>Estimate 2006</b>	<b>Proposed 2007</b>
<i><b>Community Bldg.</b></i>					
Personnel	\$ 513,078	\$ 563,476	\$ 273,874	\$ 253,650	\$ 314,900
Operating charges	246,766	297,564	174,741	174,650	192,500
Capital	-	14,472	-	-	-
Total	759,844	875,512	448,615	428,300	507,400
<i><b>Senior Services</b></i>					
Personnel	142,890	123,784	117,036	118,000	128,720
Operating charges	24,000	20,810	24,307	34,320	49,730
Capital	2,096	-	7,632	1,000	-
Total	168,986	144,594	148,975	153,320	178,450
<i><b>Recreation Center</b></i>					
Personnel	-	20,385	24,476	37,160	31,940
Operating charges	-	54,643	45,935	43,850	57,000
Total	-	75,028	70,411	81,010	88,940
<i><b>Facility Management</b></i>					
Personnel	42,853	70,835	119,819	133,860	178,640
Operating charges	158,703	154,781	303,478	349,570	318,340
Total	201,556	225,616	423,297	483,430	496,980
<i><b>Colonial Park</b></i>					
Personnel	-	-	206,233	246,980	254,910
Operating charges	-	-	69,450	58,050	70,600
Capital	-	-	2,336	6,200	15,110
Total	-	-	278,019	311,230	340,620
<b>Total Department</b>	<b>\$ 1,130,386</b>	<b>\$ 1,320,750</b>	<b>\$ 1,369,317</b>	<b>\$ 1,457,290</b>	<b>\$ 1,612,390</b>

**PARKS AND RECREATION DEPARTMENT**

**Parks and Recreation Department Staffing Schedule**

POSITION	GRADE	2006	2007	SALARY RANGE**	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Parks and Recreation</i>					
<i>Parks and Recreation</i>					
Parks and Recreation Director	ER2	1	1	67,870	90,959
Administrative Manager	39	-	1	44,429	59,717
Administrative Assistant	38	1	-	37,981	51,043
Friends of West U Parks Director	37	1	1	32,822	44,138
Recreation Specialist <sup>1</sup>	37	-	1	32,822	44,138
<i>Senior Services</i>					
Senior Services Manager	40	1	1	46,363	60,195
Recreation Specialist	37	1	1	32,822	44,138
<i>Facility Maintenance</i>					
Facility Maintenance Manager	40	1	1	46,363	60,195
Crew Leader	37	1	1	32,822	44,138
Maintenance Worker I	32	-	1	23,816	31,990
<i>Colonial Park</i>					
Recreation Manager	40	1	1	46,363	60,195
<b>Total Parks and Recreation Department</b>		<b>8</b>	<b>10</b>		

\*\* Salary ranges are adjusted each December 31 based on federal Consumer Price Index.

<sup>1</sup> 2007 Budget provides funding for one half year

**Recreation Center Division Line Item Budget**

West U Rec Center Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Part-time/temporary	\$ -	\$ 19,569	\$ 22,385	\$ 18,870	\$ 33,900	\$ 29,140
Social security cont.	-	760	1,691	1,440	3,150	2,230
Workers' compensation	-	56	400	390	110	570
<b>Total Personnel</b>	<b>-</b>	<b>20,385</b>	<b>24,476</b>	<b>20,700</b>	<b>37,160</b>	<b>31,940</b>
Communication	-	-	152	200	200	200
Leisure class instructors	-	-	22,002	45,000	27,900	40,000
Building and grounds	-	6,042	66	4,000	-	-
Swimming pool maint	-	1,464	2,618	750	2,800	4,000
Office supplies	-	-	527	-	750	600
Operating supplies	-	26,481	7,209	7,200	7,200	7,200
Treatment chemicals	-	2,547	2,522	6,000	5,000	5,000
Electricity	-	18,109	10,839	-	-	-
<b>Total Operating Charges</b>	<b>-</b>	<b>54,643</b>	<b>45,935</b>	<b>63,150</b>	<b>43,850</b>	<b>57,000</b>
<b>Recreation Center Division</b>						
<b>Total</b>	<b>\$ -</b>	<b>\$ 75,028</b>	<b>\$ 70,411</b>	<b>\$ 83,850</b>	<b>\$ 81,010</b>	<b>\$ 88,940</b>

**PARKS AND RECREATION DEPARTMENT**

**Community Building Division Line Item Budget**

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ 313,283	\$ 349,850	\$ 180,830	\$ 156,240	\$ 158,840	\$ 184,440
Overtime	6,030	3,038	2,980	2,630	2,130	3,440
Longevity	1,504	1,435	741	840	800	940
Auto allowance	3,613	3,115	3,669	5,400	3,450	5,400
Part-time/temporary	114,916	104,120	10,695	13,500	18,360	25,540
Retirement contribution	24,134	34,195	28,335	26,210	26,170	32,840
Social security cont.	25,825	27,413	14,545	13,570	13,960	16,810
Health care benefits	16,229	34,124	23,139	23,600	21,810	32,770
Workers' compensation	7,169	5,753	3,331	4,180	620	4,750
Other benefits	-	-	2,620	6,360	6,510	6,970
Employee relations	375	433	2,989	1,000	1,000	1,000
<b>Total Personnel<sup>3</sup></b>	<b>513,078</b>	<b>563,476</b>	<b>273,874</b>	<b>253,530</b>	<b>253,650</b>	<b>314,900</b>
Communications costs	25,468	18,073	18,907	20,500	19,000	25,000
Community relations	982	1,545	3,694	3,500	3,500	3,700
Tri-Sports	30,000	30,000	30,002	30,000	40,000	40,000
Leisure class instructors	-	-	81,274	65,000	88,700	82,000
Professional dues	740	888	1,321	1,200	1,200	1,200
Equipment replacement <sup>2</sup>	12,500	-	-	-	-	-
Technology <sup>1</sup>	-	-	-	-	-	16,500
Equipment maintenance	800	4,091	677	3,138	1,000	-
Building and grounds <sup>2</sup>	124,808	165,588	20,292	-	-	-
Swimming pool maint <sup>2</sup>	24,431	47,968	-	-	-	-
Equipment lease/rental	4,320	3,399	5,956	5,400	6,000	4,700
Office supplies	4,319	3,283	2,533	2,250	2,250	2,400
Operating supplies	15,046	20,502	6,519	9,000	9,000	13,000
Travel and training	3,352	2,227	3,566	4,000	4,000	4,000
<b>Total Operating Charges</b>	<b>246,766</b>	<b>297,564</b>	<b>174,741</b>	<b>143,988</b>	<b>174,650</b>	<b>192,500</b>
Data processing hardware	-	4,732	-	-	-	-
Other equipment	-	9,740	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>14,472</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Building Division Total</b>	<b>\$ 759,844</b>	<b>\$ 875,512</b>	<b>\$ 448,615</b>	<b>\$ 397,518</b>	<b>\$ 428,300</b>	<b>\$ 507,400</b>

<sup>1</sup> Transfer to Technology Fund.

<sup>2</sup> Transferred to other Parks and Recreation Divisions.

<sup>3</sup> One half year funding for Recreation Specialist (\$27,430)

**PARKS AND RECREATION DEPARTMENT**

**Senior Services Division Line Item Budget**

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ 100,334	\$ 91,325	\$ 82,173	\$ 76,980	\$ 78,390	\$ 82,100
Overtime	727	49	189	220	450	970
Longevity	569	91	66	180	140	300
Part-time/temporary	-	150	5,798	13,000	13,000	13,650
Retirement contribution	13,338	11,900	11,767	12,370	11,300	14,100
Social security cont.	7,636	6,770	6,737	6,910	6,240	7,420
Health care benefits	19,023	13,026	7,944	7,600	6,710	8,500
Workers' compensation	1,263	473	742	430	520	410
Other benefits	-	-	1,620	1,250	1,250	1,270
<b>Total Personnel</b>	<b>142,890</b>	<b>123,784</b>	<b>117,036</b>	<b>118,940</b>	<b>118,000</b>	<b>128,720</b>
Communication costs	2,703	2,966	2,426	3,600	3,600	3,600
Community relations	8,132	6,561	3,557	12,000	12,000	12,000
Boards & committees	259	1,094	1,482	1,500	1,500	2,000
Leisure class instructors	-	-	2,557	3,000	3,000	15,500
Professional dues	285	210	-	300	300	300
Equipment replacement <sup>1</sup>	7,600	-	5,988	5,960	5,960	12,070
Vehicle maintenance	(2,444)	2,849	-	-	-	-
Equipment lease/rental	3,703	3,394	2,338	2,200	1,000	800
Office supplies	1,395	828	1,228	800	800	1,000
Operating supplies	1,045	906	1,282	1,260	1,260	1,260
Fuel <sup>2</sup>	1,068	2,002	2,644	3,300	3,700	-
Travel and training	254	-	805	1,000	1,200	1,200
<b>Total Operating Charges</b>	<b>24,000</b>	<b>20,810</b>	<b>24,307</b>	<b>34,920</b>	<b>34,320</b>	<b>49,730</b>
Furniture & equipment	2,096	-	7,632	1,000	1,000	-
<b>Total Capital</b>	<b>2,096</b>	<b>-</b>	<b>7,632</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>Senior Services Division</b>						
<b>Total</b>	<b>\$ 168,986</b>	<b>\$ 144,594</b>	<b>\$ 148,975</b>	<b>\$ 154,860</b>	<b>\$ 153,320</b>	<b>\$ 178,450</b>

<sup>1</sup> Increased to include automobile.

<sup>2</sup> Consolidated in Public Works General Services

## PARKS AND RECREATION DEPARTMENT

### Facility Management Division Line Item Budget

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ 27,620	\$ 44,587	\$ 75,908	\$ 83,940	\$ 85,500	\$ 112,110
Overtime	2,846	4,836	2,592	5,870	2,970	5,060
Longevity	120	30	650	720	720	860
Part-time/temporary	-	-	2,903	4,000	4,500	-
Retirement contribution	3,836	7,171	12,089	14,590	14,590	19,960
Social security cont.	2,284	3,639	6,103	7,290	7,760	9,030
Health care benefits	5,015	9,270	14,617	19,680	13,340	26,200
Workers' compensation	1,132	1,302	3,354	3,540	3,190	3,540
Other benefits	-	-	1,603	1,290	1,290	1,880
<b>Total Personnel</b>	<b>42,853</b>	<b>70,835</b>	<b>119,819</b>	<b>140,920</b>	<b>133,860</b>	<b>178,640</b>
Communications costs	324	486	909	1,200	1,000	1,200
Other contracted svcs <sup>1</sup>	62,368	70,685	158,624	185,000	185,000	185,000
Equipment replacement	2,540	-	2,508	3,840	3,840	3,840
Equipment maintenance	1,194	5,970	-	1,000	-	500
Building and grounds maint. <sup>2</sup>	77,473	65,660	56,414	36,000	54,000	48,000
Office supplies	-	-	397	-	180	200
Operating supplies	14,009	11,589	3,315	7,500	5,000	3,600
Fuel	422	391	222	400	400	-
Travel and training	373	-	41	500	150	1,000
Utilities	-	-	81,048	75,000	100,000	75,000
<b>Total - Operating Charges</b>	<b>158,703</b>	<b>154,781</b>	<b>303,478</b>	<b>310,440</b>	<b>349,570</b>	<b>318,340</b>
<b>Facility Management Total</b>	<b>\$ 201,556</b>	<b>\$ 225,616</b>	<b>\$ 423,297</b>	<b>\$ 451,360</b>	<b>\$ 483,430</b>	<b>\$ 496,980</b>

<sup>1</sup> Janitorial, landscaping, and pest control contracts.

<sup>2</sup> Maintenance and repairs to Buildings.

## PARKS AND RECREATION DEPARTMENT

### Colonial Park Division Line Item Budget

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ -	\$ -	\$ 83,729	\$ 46,690	\$ 45,000	\$ 47,980
Overtime	-	-	-	-	100	-
Longevity	-	-	409	30	30	90
Part-time/temporary	-	-	97,797	168,000	167,110	174,930
Retirement contribution	-	-	3,611	7,470	7,650	8,130
Social security cont.	-	-	13,891	13,600	17,820	14,520
Health care benefits	-	-	1,793	3,960	3,860	4,710
Workers' compensation	-	-	4,188	3,680	4,590	3,900
Other benefits	-	-	815	740	820	650
<b>Total Personnel</b>	-	-	206,233	244,170	246,980	254,910
Communications costs	-	-	389	-	600	1,300
Leisure class instructors	-	-	34,012	35,000	32,000	37,000
Professional dues	-	-	320	350	350	550
Equipment maintenance	-	-	4,114	2,000	2,500	2,500
Building and grounds	-	-	3,189	-	4,500	-
Swimming pool maint	-	-	9,559	6,000	3,000	6,500
Office supplies	-	-	525	600	600	750
Operating supplies	-	-	8,396	8,000	7,000	11,500
Treatment chemicals	-	-	8,452	6,000	6,000	9,000
Travel and training	-	-	494	1,500	1,500	1,500
<b>Total Operating Charges</b>	-	-	69,450	59,450	58,050	70,600
Furniture and equipment	-	-	-	-	-	-
Parks and rec equipment <sup>1</sup>	-	-	2,336	5,000	6,200	15,110
<b>Total Capital</b>	-	-	2,336	5,000	6,200	15,110
<b>Colonial Park Division</b>						
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 278,019</b>	<b>\$ 308,620</b>	<b>\$ 311,230</b>	<b>\$ 340,620</b>

<sup>1</sup> Deck furniture and umbrellas (\$11,960); Diving Boards(\$1,500); and Treadmill(\$1,650).

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## **DEBT SERVICE FUND**

The Debt Service Fund is established by ordinances authorizing the issuance of general obligation bonds. These same ordinances call for levying an *ad valorem* (property) tax to provide the funds to pay the principal and interest due on the City's general obligation Bonds and certificates of obligation.

## DEBT SERVICE FUND

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 2007, the Debt Service Fund will finance \$6,802,500 of debt service, up \$107,840 from 2006 to cover Fire Truck Financing Notes issued in 2006.

Funding debt service payments requires an *ad valorem* tax rate of 21.0 cents per \$100 of assessed value in 2007, a decrease of 1.9 cents per \$100.

The City Charter limits the City's bonded debt to no more than 5% of the assessed property values. Since the projected assessed value for the City in 2006 is \$3.2 billion, the current debt limit under this provision is \$160 million. As of January 1, 2007 the City will owe a total of \$83.63 million to bondholders for all outstanding bonds. Of this total the Debt Service Fund, using property taxes, will provide \$69.050 million.

The most recent Moody's Investor Services bond ratings for West University Place's General Obligation Bonds were AA+.

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 despite its significant debt load.

### FUTURE ACTIVITY

Annual debt service on the current outstanding bonds will remain at \$6.8 million until 2021, when all current outstanding bonds will be retired. During the recent period of historically low interest rates, the City refunded all bonds that were available for refunding. Because most of the outstanding bonds are at interest rates below the current market, future refunding seems unlikely.

The 2007 Operating Budget includes issuing Certificates of Obligation totaling \$3.5 million to fund for a Police Station Expansion-Emergency Operations Center. The debt service for these bonds will have no impact on the 2007 Budget. Once sold, they will add about \$250,000 to the annual debt service requirements -- less than 1 cent per \$100 of assessed value to the tax rate.

While the 2007 Budget does not reflect the impact of any Bonds that may be approved in the November 2006 election, such approval would add up to 5 cents to the Debt Service tax rate for 2008 and beyond.

Debt Service Payable from Ad Valorem Taxes				
	2006	2007	2007	2007
	Outstanding	Retirements	Outstanding	Interest
2003 Certificates of Obligation	\$ 9,675,000	\$ 150,000	\$ 9,525,000	\$ 354,704
Fire Truck Financing	473,303	87,480	385,823	18,695
1998 Permanent Imp. and Ref. Bc	5,895,000	820,000	5,075,000	281,246
2000 Permanent Imp. Bonds	1,825,000	255,000	1,570,000	114,581
2002 Permanent Imp. Bonds	23,175,000	2,175,000	21,000,000	1,045,510
2002 YMCA Certificates	2,955,000	100,000	2,855,000	127,820
2005 Permanent Imp. Bonds	25,050,000	25,000	25,025,000	1,242,469
	\$ 69,048,303	\$ 3,612,480	\$ 65,435,823	\$ 3,185,025

## DEBT SERVICE FUND

<b>DEBT SERVICE FUND</b>				
<b>STATEMENT OF REVENUES AND EXPENDITURES</b>				
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>
<b>REVENUES:</b>				
Ad valorem taxes	\$ 6,535,439	\$ 6,609,105	\$ 6,747,600	\$ 6,733,100
Interest on investments	15,899	56,450	80,000	75,000
Other <sup>1</sup>	-	116,966	-	-
<b>TOTAL REVENUES</b>	<b>6,551,338</b>	<b>6,782,521</b>	<b>6,827,600</b>	<b>6,808,100</b>
<b>EXPENDITURES:</b>				
Debt service -principal	2,685,000	2,900,000	3,375,000	3,612,480
Debt service - interest and fiscal fees	3,739,949	3,668,128	3,319,670	3,190,020
<b>TOTAL EXPENDITURES</b>	<b>6,424,949</b>	<b>6,568,128</b>	<b>6,694,670</b>	<b>6,802,500</b>
<b>NET REVENUES</b>	<b>126,389</b>	<b>214,393</b>	<b>132,930</b>	<b>5,600</b>
<b>BEGINNING BALANCE</b>	<b>656,145</b>	<b>782,534</b>	<b>996,927</b>	<b>1,129,857</b>
<b>ENDING BALANCE</b>	<b>\$ 782,534</b>	<b>\$ 996,927</b>	<b>\$ 1,129,857</b>	<b>\$ 1,135,457</b>

<sup>1</sup> Proceeds from refunding bonds

## **WATER UTILITY FUND**

The Water Utility Fund is an enterprise fund, and as business enterprises in the private sector, meant to be self-supporting. The Water Utility 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.

## WATER UTILITY FUND

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

In terms of revenue, the 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.

### FUND FINANCIAL ACTIVITY:

**2006 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 noncompliance with its bond covenants. Council took corrective action in late 2003 by significantly increasing water and sewer rates. Since then, water rates have been increased in response to City of Houston increases in the price of treated surface water state law requires West U to buy. These increases are beginning to have an impact. Revenues in 2006 are expected to reach \$5.0 million, slightly down from the \$5.1 million generated in 2005.

Operating expenditures in 2006 are expected to be very close to the \$2.8 million stipulated in the 2006 Budget. Debt service and administrative costs will add \$1.9 million more. Altogether, Water Fund 2006 expenditures should total \$4.7 million.

**The 2007 Budget.** The 2007 Budget anticipates total Water Utility Fund revenues of \$5 million.

All bonds needed to provide funds for the recently completed infrastructure replacement program that are to be supported by water and sewer revenues have been issued. As the result of a 2005 debt restructuring, the total debt service for those bonds will remain constant at \$1.3 million until the final payment on February 1, 2022.

Budgeted total expenditures of \$4,963,650 will rise 4.6% from 2006. System operations are expected to cost \$3,671,770, including the \$660,000 budgeted to reimburse the General Fund for costs it incurs on behalf of the Water Fund, plus \$1,291,880 to pay the debt service (principal, interest and fiscal agent fees) 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 and likely to vary considerably from actual results. Costs associated with operating the water and sewer

utilities generally 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. Still, some components are aging; lift stations, elevated towers and water wells will all likely need major overhauls in the foreseeable

future.

Yet another rate increase in 2007 will be needed to keep pace with expenditures. Future rate increases will be required to fund capital projects that were not considered part of the City's recently completed infrastructure replacement program.

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

	2004 Actual	2005 Actual	2006 Estimated	2007 Budget
REVENUES:				
Service Charges	\$ 4,201,687	\$ 5,103,998	\$5,000,000	\$5,070,000
Interest Income	2,720	13,180	20,000	20,000
<b>TOTAL REVENUES</b>	<b>4,204,407</b>	<b>5,117,178</b>	<b>5,020,000</b>	<b>5,090,000</b>
EXPENDITURES:				
Operations	2,454,685	2,780,664	2,832,510	3,011,770
Administration	637,000	645,000	645,000	660,000
Debt Service	1,388,387	1,425,581	1,271,000	1,291,880
<b>TOTAL EXPENDITURES</b>	<b>4,480,072</b>	<b>4,851,245</b>	<b>4,748,510</b>	<b>4,963,650</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(275,665)</b>	<b>265,933</b>	<b>271,490</b>	<b>126,350</b>
<b>BEGINNING BALANCE</b>	<b>812,990</b>	<b>537,325</b>	<b>803,258</b>	<b>1,074,748</b>
<b>ENDING BALANCE</b>	<b>\$ 537,325</b>	<b>\$ 803,258</b>	<b>\$1,074,748</b>	<b>\$1,201,098</b>

## **PUBLIC WORKS DEPARTMENT**

The Public Works Department responsibilities include operating West University Place's water and sewer system.

### **PUBLIC WORKS DEPARTMENT MISSION**

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

### **PUBLIC WORKS DEPARTMENT DIVISIONS**

*Operations* – Operates and maintains the City's water and sewer system.

### **PUBLIC WORKS DEPARTMENT 2007 GOALS**

- \* Repair and repaint Wakeforest elevated water storage tank.

### **PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 14 (2006 authorized full-time employees – 14)
- \* Total budget - \$3,011,770 (2006 total budget - \$2,888,780)
- \* Transfer to Technology Management Fund - \$45,000

## PUBLIC WORKS DEPARTMENT

### Public Works Department Summary Comparison Budget

Account Description	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Request
<i>Operations-Water Utility Fund</i>					
Personnel	816,357	843,673	855,116	831,270	969,350
Operating charges	1,606,756	1,602,012	1,898,435	1,914,190	2,023,420
Capital	-	9,000	27,113	87,050	19,000
<b>Total Department</b>	<b>\$2,423,113</b>	<b>\$2,454,685</b>	<b>\$2,780,664</b>	<b>\$2,832,510</b>	<b>\$3,011,770</b>

### Public Works Department Staffing Schedule (Water Utility Fund)

POSITION	GRADE	BUDGET		SALARY RANGE**	
		2006	2007	MINIMUM	MAXIMUM
Water Fund					
Operations Superintendent	43	1	1	56,555	75,795
Public Works Coordinator	41	1	1	48,963	65,770
Field Service Supervisor	39	1	1	44,429	59,717
Plant Supervisor	39	1	1	44,429	59,717
Maintenance Worker II	33	1	1	25,106	33,716
Maintenance Worker I	32	1	1	23,816	31,996
Equipment Operator	35	1	1	30,243	40,664
Lead Plant Operator	37	1	1	32,822	44,138
Crew Leader	37	3	3	32,822	44,138
GIS Technician	35	1	1	30,243	40,664
Plant Operator	35	2	2	30,243	40,664
<b>Total Water Fund</b>		<b>14</b>	<b>14</b>		

\*\*Salary ranges are adjusted each December 31 based federal Consumer Price Index

## PUBLIC WORKS DEPARTMENT

### Operations Divison (Water Utility Fund) Line Item Budget

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ 463,464	\$ 498,313	\$ 454,855	\$ 539,810	\$ 429,060	\$ 547,280
Allowances	-	-	-	600	-	600
On-call	16,518	16,269	16,503	16,500	16,070	16,500
Overtime	90,512	64,755	68,379	65,360	66,230	64,130
Longevity	7,575	6090	5,382	7,120	5,430	7,390
Part-time/temporary	17,673	11,166	63,697	5,000	67,330	5,000
Retirement contribution	72,104	83,690	84,992	100,640	84,760	107,530
Social security cont.	42,867	43,199	40,113	48,150	38,780	48,650
Health care benefits	88,402	101,714	91,690	113,250	84,910	124,500
Workers' compensation	16,258	13,133	18,158	22,230	11,770	21,180
Other benefits	-	-	10,347	22,080	22,430	22,090
Employee relations	984	5,344	1,000	4,500	4,500	4,500
<b>Total Personnel</b>	<b>816,357</b>	<b>843,673</b>	<b>855,116</b>	<b>945,240</b>	<b>831,270</b>	<b>969,350</b>
Communications costs	4,599	7,225	7,651	9,800	10,000	11,800
Community relations	9,970	12,726	12,234	15,900	15,900	15,900
Surface water contract	832,800	892,726	1,162,560	1,120,000	1,120,000	1,176,000
Sludge removal	68,519	62,870	50,055	70,000	70,000	76,000
Other contracted svcs	58,039	58,580	59,945	59,420	59,420	59,420
Professional dues	1,621	1,936	1,634	1,520	1,520	1,500
Equipment Replacement	65,800	-	65,749	65,800	65,750	65,800
Technology <sup>1</sup>	-	-	-	-	-	45,000
Equipment maintenance	18,597	22,299	28,607	35,000	35,000	40,000
Vehicle maintenance	6,600	7,819	557	-	-	-
Building and grounds	4,619	6,250	4,265	12,500	12,500	12,500
Water system maint.	59,622	62,849	66,889	65,500	65,500	65,500
Sewer system maint.	71,271	71,770	60,141	62,500	62,500	62,500
Office supplies	1,833	2,285	961	4,000	4,000	4,000
Operating supplies	26,354	27,981	20,078	26,760	26,760	27,000
Fuel	10,178	12,482	14,436	14,840	14,840	-
Treatment chemicals	34,799	38,570	31,750	35,000	50,000	40,000
Travel and training	13,873	21,956	18,676	20,500	20,500	20,500
Electricity	317,662	291,688	292,247	280,000	280,000	300,000
<b>Total Operating Charges</b>	<b>1,606,756</b>	<b>1,602,012</b>	<b>1,898,435</b>	<b>1,899,040</b>	<b>1,914,190</b>	<b>2,023,420</b>
Data processing equipment	-	9,000	19,613	27,000	27,000	-
Other equipment	-	-	7,500	17,500	60,050	19,000
<b>Total Capital</b>	<b>-</b>	<b>9,000</b>	<b>27,113</b>	<b>44,500</b>	<b>87,050</b>	<b>19,000</b>
<b>Operations Division</b>						
<b>Total</b>	<b>\$ 2,423,113</b>	<b>\$ 2,454,685</b>	<b>\$ 2,780,664</b>	<b>\$ 2,888,780</b>	<b>\$ 2,832,510</b>	<b>\$ 3,011,770</b>

<sup>1</sup> Transfer to Technology Fund

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## **SOLID WASTE FUND**

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

## SOLID WASTE FUND

**Financial Activity in 2006.** For the year ending December 31, 2006, 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 \$190,000 from the sale of recyclable materials.

The direct cost of providing solid waste services in 2006 is expected to be \$1,183,750, up \$333,384 over the 2005 cost due to a \$250,000 increase in capital expenditures.

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 2007 our tipping fees are expected to increase 10.3 % to \$220,690.

Other costs are more difficult to quantify. Administration, risk management, and equipment depreciation are examples of indirect costs associated with providing solid waste services. The Solid Waste Fund reimbursed the General Fund \$225,000 for these indirect costs, bringing estimated 2006 total costs of service to \$1,408,750.

**The 2007 Budget.** Solid Waste Fund revenues in 2007 are expected to be very similar to those in 2006. No fee increases are proposed.

Expenditures are expected to total \$1,145,550, including an increased payment of \$280,000 to the General Fund. The transfer of all City fuel costs enables the increase in the payment to the General Fund of the General Fund Budget.

**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

	2004 Actual	2005 Actual	2006 Estimate	2007 Budget
<b>REVENUES:</b>				
Solid Waste Collection	906,254	926,132	940,000	940,000
Sales of Recyclables	197,232	196,877	190,000	190,000
Interest	4,177	8,194	20,000	20,000
<b>TOTAL REVENUES</b>	<b>1,107,663</b>	<b>1,131,203</b>	<b>1,150,000</b>	<b>1,150,000</b>
<b>EXPENDITURES:</b>				
Operations	676,442	850,366	1,183,750	865,550
Administration	200,000	225,000	225,000	280,000
<b>TOTAL EXPENDITURES</b>	<b>876,442</b>	<b>1,075,366</b>	<b>1,408,750</b>	<b>1,145,550</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>231,221</b>	<b>55,837</b>	<b>(258,750)</b>	<b>4,450</b>
<b>BEGINNING BALANCE</b>	<b>96,181</b>	<b>327,402</b>	<b>383,239</b>	<b>124,489</b>
<b>ENDING BALANCE</b>	<b>\$ 327,402</b>	<b>\$ 383,239</b>	<b>\$ 124,489</b>	<b>\$ 128,939</b>

## **PUBLIC WORKS DEPARTMENT**

The Public Works Department responsibilities include collect and recycling or disposing of solid waste in West University Place.

### **PUBLIC WORKS DEPARTMENT MISSION**

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

### **PUBLIC WORKS DEPARTMENT DIVISIONS**

*General Services* – Collects and recycles or disposes of solid waste.

### **PUBLIC WORKS DEPARTMENT 2007 GOALS**

- \* Work with Recycling and Solid Waste Reduction Board's door-hanger campaign to promote awareness and to educate residents.

### **PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 7 (2006 authorized full-time employees – 7)
- \* Total budget - \$1,145,550 (2006 total budget - \$1,408,750)
- \* Fees for disposal of solid waste - \$220,690 (2006 budget - \$200,000)
- \* Payment to the General Fund - \$280,000 (2006 budget - \$225,000)

**PUBLIC WORKS DEPARTMENT**

**Public Works Department Summary Comparison Budget**

<b>Account Description</b>	<b>Actual 2003</b>	<b>Actual 2004</b>	<b>Actual 2005</b>	<b>Estimate 2006</b>	<b>Budget 2007</b>
<i>General Services Solid Waste Fund</i>					
Personnel	\$ 426,256	\$ 411,274	\$ 483,662	\$ 511,050	\$ 547,620
Operating charges	372,694	265,168	365,345	353,900	317,930
Capital	-	-	15,046	250,000	-
Admin charge	190,000	200,000	225,000	225,000	280,000
<b>Total Department</b>	<b>\$ 988,950</b>	<b>\$ 876,442</b>	<b>\$ 1,089,053</b>	<b>\$ 1,339,950</b>	<b>\$ 1,145,550</b>

**Public Works Department Staffing Schedule (Solid Waste Fund)**

<b>POSITION</b>	<b>GRADE</b>	<b>2006</b>	<b>2007</b>	<b>SALARY RANGE**</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
Solid Waste Fund					
Crew Chief	38	1	1	37,981	51,043
Driver-Solid Waste	33	4	4	25,106	33,716
Equipment Operator	35	2	2	30,243	40,664
<b>Total Solid Waste Fund</b>		<b>7</b>	<b>7</b>		

**PUBLIC WORKS DEPARTMENT**

**General Services Division (Solid Waste Fund) Line Item Budget**

Account Description	Actual 2003	Actual 2004	Actual 2005	Budget 2006	Estimate 2006	Budget 2007
Salaries and wages	\$ 204,879	\$ 186,789	\$ 192,010	\$ 227,600	\$ 222,970	\$ 237,280
Overtime	32,397	18,572	22,992	10,000	5,980	8,750
Longevity	3,258	3,518	3,787	4,200	4,170	4,650
Part-time/temporary labor	65,861	96,766	149,129	142,920	158,140	149,760
Retirement contribution	30,168	30,794	34,110	40,220	37,420	42,390
Social security	17,845	15,500	15,940	19,240	16,790	19,180
Health care benefits	55,468	50,034	48,059	68,840	52,950	71,000
Worker compensation	16,380	9,301	12,400	14,330	11,630	13,610
Other benefits	-	-	5,235	1,000	1,000	1,000
<b>Total Personnel</b>	<b>426,256</b>	<b>411,274</b>	<b>483,662</b>	<b>528,350</b>	<b>511,050</b>	<b>547,620</b>
Communications costs	286	1,401	826	5,500	5,500	1,940
Community relations	982	2,136	1,628	3,000	3,000	1,000
Landfill tipping fees	193,051	174,545	190,560	200,000	200,000	220,690
Other contracted svcs	4,880	4,073	5,809	6,900	6,900	7,800
Technology <sup>1</sup>	-	-	-	-	-	5,000
Equipment replacement	107,250		107,268	60,000	60,000	60,000
Equipment maintenance	6,422	10,601	7,288	10,000	10,000	10,000
Vehicle maintenance	24,333	29,310	267	-	-	-
Operating supplies	9,068	11,154	7,392	9,000	9,000	9,000
Fuel <sup>2</sup>	23,599	30,564	42,817	56,500	56,500	-
Travel and training	1,755	495	507	500	500	-
Electricity	1,068	889	983	2,500	2,500	2,500
<b>Total Operating Charges</b>	<b>372,694</b>	<b>265,168</b>	<b>365,345</b>	<b>353,900</b>	<b>353,900</b>	<b>317,930</b>
Capital outlay	-	-	15,046	320,000	250,000	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>15,046</b>	<b>320,000</b>	<b>250,000</b>	<b>-</b>
Administrative charge	190,000	200,000	225,000	225,000	225,000	280,000
<b>General Services Division</b>	<b>\$ 988,950</b>	<b>\$ 876,442</b>	<b>\$ 1,089,053</b>	<b>\$ 1,427,250</b>	<b>\$ 1,339,950</b>	<b>\$ 1,145,550</b>

<sup>1</sup> Transfer to Technology Fund

<sup>2</sup> All fuel budgets transferred and consolidated into Public Works General Services Division in the General Fund

## **CAPITAL PROJECT FUNDS**

Capital Project Funds are used to account for the purchase or construction of expensive equipment, property and buildings. Capital projects accounted for in these funds are characterized by their cost (normally exceeding \$25,000), relatively long operational life of each asset and their impact on a department's operating budget. These funds are usually created to account for a single project or a related group of projects and are closed when the projects are completed. West University Place has four active Capital Project Funds.

### **CAPTIAL PROJECT FUND**

The Capital Project Fund is used to account for projects associated with the City's Capital Improvement Program. Funding for projects financed in this fund comes from transfers of surplus General Fund balances, contributions, grants, and issuing debt.

### **INFRASTRUCTURE REPLACEMENT FUND**

The Infrastructure Replacement Fund accounts the major capital projects undertaken to replace the City's streets, drainage, water distribution system and waste water collection system.

### **SIDEWALK CONSTRUCTION FUND**

The Sidewalk Construction Fund accounts for projects that rehabilitate or replace the City's sidewalks.

### **DRAINAGE IMPROVEMENT FUND**

The Drainage Improvement Fund accounts for a major capital project to improve the storm water drainage and mitigate flooding in the City.

## CAPITAL PROJECT FUND

The City's Capital Project Fund's 2006 Budget estimated revenues of \$735,000, including contributions from the Friends of West University Place Parks Fund Inc. (Friends). The CPF began 2006 with \$122,396 on hand. During 2006 the CPF is expected to receive \$150,000 allocated from investment interest earned by the Infrastructure Replacement Fund. Also, Friends is expected to defray some of the costs associated with the Rice Pocket Park project. Proceeds of a \$475,000 Fire Truck financing contract will purchase a new fire engine.

For 2006, expenditures are expected to total \$670,000 and leave a Capital Project Fund Balance of \$187,396.

### *2007 Appropriations.*

Appropriations for 2007 include continued funding for a project already in progress in the current 2006 fiscal year, plus one new project.

### Rice Pocket Park and Courtyard –

This is a 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 was expected to be complete in 2006. Funding comes from a \$200,000 allocation of the General Fund's reserves and a grant from the Friends of West University Parks Fund.

### *2007 Projects*

The one new capital project recommended for the 2007 Budget is:

Police Station/EOC – The City's current Emergency Operations Center (EOC) is in a separate building from the public safety communications center, making the exchange of information during an event extremely difficult. Both the current EOC and communications center are subject to flooding. A safer, consolidated new EOC and complete reconstruction of the police station are planned for 2007.

## CAPITAL PROJECT FUND PROJECT SCHEDULE

	Estimated Total Project Cost	Expenditures Through 2005	Estimated Expenditures 2006	Proposed Budget 2007
<i>Active Projects</i>				
Rice Pocket Park/Courtyard	\$ 400,000	\$ -	\$ 35,000	\$ 365,000
Fire Truck	475,000	-	475,000	-
Major Repairs to City Facilities			100,000	
Council Chamber Multi-media			60,000	
<i>New Projects</i>				
Police Station Expansion/EOC	3,500,000	-	-	3,500,000
Contingencies	25,000	-	-	89,000
<b>Total Project Costs</b>	<b>\$ 3,925,000</b>	<b>\$ -</b>	<b>\$ 670,000</b>	<b>\$ 3,954,000</b>

**CAPITAL PROJECT FUND (Continued)**

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

	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>
<b>REVENUES:</b>				
Debt - Financing Contract	\$ -	\$ -	\$ 475,000	\$ -
Debt - Certificates of Obligation				3,500,000
Grants:				
Texas Dept of Transportation	16,994	-	-	-
Friends of WestU Parks Fund	-	-	-	100,000
Other	-	290,340	150,000	-
Transfer from General Fund	-	-	-	264,000
Interest	828	596	10,000	15,000
<b>TOTAL REVENUES</b>	<b>17,822</b>	<b>290,936</b>	<b>635,000</b>	<b>3,879,000</b>
<b>EXPENDITURES:</b>	<b>257,864</b>	<b>233,994</b>	<b>670,000</b>	<b>3,954,000</b>
<b>BEGINNING BALANCE</b>	<b>\$ 305,496</b>	<b>\$ 65,454</b>	<b>\$ 122,396</b>	<b>\$ 87,396</b>
<b>ENDING BALANCE</b>	<b>\$ 65,454</b>	<b>\$ 122,396</b>	<b>\$ 87,396</b>	<b>\$ 12,396</b>

## INFRASTRUCTURE REPLACEMENT FUND

The Infrastructure Replacement Fund is used to finance the major capital projects associated with replacing the City's streets, drainage, water and wastewater 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 \$63 million in bonds.

The approach to this program is unique. Rather than defining projects individually, the City was divided into 12 priority areas. All infrastructure replacement in each priority area has been undertaken as a single project. This approach allowed the contractor economies of scale, which translate into a lower total cost and

minimized disruption of City services.

### PROGRAM FUNDING AND PROGRESS

The Infrastructure Replacement Program is complete. In 2005, work on Priority Areas 10 and 11B, the final two areas, was in full swing when the contractor went bankrupt, delaying progress on the projects by over six months. Progress resumed in 2006, and the entire construction program was, in fact, completed in November 2006.

### FUND ACTIVITY

During 2006, work was completed on the final phases, priority areas 10 and 11B. The 2007 Budget appropriates funds for contingencies, any final arbitrage rebate calculations and provides a reserve against any interest earnings rebate that might be required by and to the Federal Government.

### INFRASTRUCTURE REPLACEMENT FUND PROJECT SCHEDULE

	Total Project Cost	Project Costs Through 2005	Estimated 2006	Proposed 2007
Areas 10 & 11B	\$ 4,105,778	\$ -	\$ 4,105,778	\$ -
Arbitrage rebate calculations	50,000	-	-	50,000
Allowance for arbitrage rebate	25,000	-	-	25,000
Contingency and other	100,000	-	-	172,000
	<b>\$ 4,280,778</b>	<b>\$ -</b>	<b>\$ 4,105,778</b>	<b>\$ 247,000</b>

**INFRASTRUCTURE REPLACEMENT FUND (Continued)**

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

	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>
<b>REVENUES</b>				
Transfer from METRO Fund	\$ 259,000	\$ -	\$ -	\$ -
Interest earned	204,210	182,776	125,000	10,000
Bond Proceeds	-	-	-	-
Other	-	-	1,173,668	-
<b>TOTAL REVENUES</b>	<b>463,210</b>	<b>182,776</b>	<b>1,298,668</b>	<b>10,000</b>
<b>EXPENDITURES</b>				
Capital Projects	10,943,941	1,668,787	4,105,778	-
Arbitrage Rebate Calculations	-	-	-	50,000
Arbitrage Rebate	-	-	-	25,000
Contingency	-	-	-	172,000
Transfer to METRO Fund	-	-	625,000	-
<b>TOTAL EXPENDITURES</b>	<b>10,943,941</b>	<b>1,668,787</b>	<b>4,730,778</b>	<b>247,000</b>
<b>BEGINNING BALANCE</b>	<b>\$ 15,635,852</b>	<b>\$ 5,155,121</b>	<b>\$ 3,669,110</b>	<b>\$ 237,000</b>
<b>ENDING BALANCE</b>	<b>\$ 5,155,121</b>	<b>\$ 3,669,110</b>	<b>\$ 237,000</b>	<b>\$ -</b>

## SIDEWALK CONSTRUCTION FUND

During 2006, the Sidewalk Construction Fund was anticipated to spend \$1.8 million, leaving a fund balance of \$2.4 million.

In 2007, the City expects to substantially complete the program.

<b>SIDEWALK CONSTRUCTION FUND</b>				
<b>STATEMENT OF REVENUES AND EXPENDITURES</b>				
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>
<b>REVENUES</b>				
Proceeds from sale of bonds	\$ -	\$ -	\$ -	\$ -
Transfer from METRO Fund	-	-	-	-
Grants from METRO	1,006,668	-	1,131,332	-
Interest earned on investments	49,904	105,066	50,000	30,000
<b>TOTAL REVENUES</b>	<b>1,056,572</b>	<b>105,066</b>	<b>1,181,332</b>	<b>30,000</b>
<b>EXPENDITURES</b>				
Sidewalk Construction	1,399,535	1,510,236	1,800,000	2,472,607
<b>TOTAL EXPENDITURES</b>	<b>1,399,535</b>	<b>1,510,236</b>	<b>1,800,000</b>	<b>2,472,607</b>
<b>BEGINNING BALANCE</b>	<b>4,809,408</b>	<b>4,466,445</b>	<b>3,061,275</b>	<b>2,442,607</b>
<b>ENDING BALANCE</b>	<b>\$ 4,466,445</b>	<b>\$ 3,061,275</b>	<b>\$ 2,442,607</b>	<b>\$ -</b>

### DRAINAGE IMPROVEMENT FUND

During 2006, preliminary engineering for a drainage related transportation improvement was initiated.

In 2007, a METRO grant is expected to provide \$4,333,000 to fund the project.

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

	Actual 2004	Actual 2005	Estimate 2006	Budget 2007
<b>REVENUES</b>				
METRO Grant	\$ -	\$ -	\$ -	\$ 4,333,000
Grants from HCFCFCD	110,000	-	-	-
Interest earned	-	-	-	15,000
<b>TOTAL REVENUES</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>4,348,000</b>
<b>EXPENDITURES</b>				
Transportation improvements	44,980	60,480	120,000	4,232,540
<b>TOTAL EXPENDITURES</b>	<b>44,980</b>	<b>60,480</b>	<b>120,000</b>	<b>4,232,540</b>
<b>BEGINNING BALANCE</b>	<b>-</b>	<b>65,020</b>	<b>4,540</b>	<b>(115,460)</b>
<b>ENDING BALANCE</b>	<b>\$ 65,020</b>	<b>\$ 4,540</b>	<b>\$ (115,460)</b>	<b>\$ -</b>

## **INTERNAL SERVICE FUNDS**

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

### **EMPLOYEE BENEFIT FUND**

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

### **EQUIPMENT REPLACEMENT FUND**

The Equipment Replacement Fund finances the purchase of equipment routinely used in providing the City's services. Trucks, automobiles, tractors, trailers, and vans are examples of the types of equipment this fund finances for other funds. Each City Department makes contributions to the Equipment Replacement Fund based on the estimated life and replacement value of the equipment it uses. The Equipment Replacement Fund purchases equipment when a combination of age and repair cost indicate that the machine has reached the end of its service life.

### **TECHNOLOGY MANAGEMENT FUND**

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

## EMPLOYEE BENEFIT FUND

The City's Employee Benefit Fund's 2006 Budget provided \$133,050 to fund employee benefits. Its 2006 expenditures are expected to be \$105,000 leaving a Fund balance of \$30,232.

### *2007 Appropriations.*

The 2007 Budget greatly expands the use of the Employee Benefit Fund. Health care,

Worker Compensation, dental plans, employee tuition, and other benefits have been budgeted here to facilitate accounting and oversight. A transfer of \$1,274,440 is expected from operating funds, plus \$187,200 from employee contributions. The 2007 Budget includes funds for three employees planning retirement (one in Finance and two in Public Works).

<b>EMPLOYEE BENEFIT FUND</b>				
<b>STATEMENT OF REVENUES AND EXPENDITURES</b>				
	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>
<b>REVENUES:</b>				
Transfer from Operating Funds	\$ -	\$ 74,720	\$ 133,050	\$ 1,274,440
Employee contributions	-	-	-	187,200
Interest	-	-	-	10,000
<b>TOTAL REVENUES</b>	-	74,720	133,050	1,471,640
<b>EXPENDITURES</b>				
Health Care - active employees	-	-	-	1,055,680
Health Care - retired employees	-	-	70,000	70,720
Dental Insurance	-	-	-	18,000
Direct Dental Plan	-	-	-	24,000
Other Health programs	-	-	-	12,000
Worker Compensation	-	-	-	128,000
Retirement benefit	-	72,538	25,000	79,690
Unemployment	-	-	-	20,000
Employee relations - events	-	-	-	10,500
Employee relations - awards	-	-	-	3,000
Tuition benefit	-	-	-	15,000
Incentive pay	-	-	-	15,000
Other benefits	-	-	10,000	10,000
<b>TOTAL EXPENDITURES</b>	-	72,538	105,000	1,461,590
<b>NET REVENUES (EXPENDITURES)</b>		2,182	28,050	10,050
<b>BEGINNING BALANCE</b>	-	-	2,182	30,232
<b>ENDING BALANCE</b>	\$ -	\$ 2,182	\$ 30,232	\$ 40,282

## EQUIPMENT REPLACEMENT FUND

City equipment in service has cost more than \$1.9 million. Replacing this equipment would likely cost over \$2.8 million.

The Fund began 2006 with a balance of \$61,936. Transfers from other funds are expected to provide \$251,570 more. Expenditures are expected to be \$110,000.

In 2007, transfers from other funds are expected to amount to \$286,900 as revenues are projected to total \$290,400.

Requested 2007 expenditures total \$184,500, including two police cruisers, one automobile, two light trucks and two trucks.

### EQUIPMENT REPLACEMENT FUND STATEMENT OF REVENUES AND EXPENDITURES

	2004 Actual	2005 Actual	2006 Estimated	2007 Budget
<b>REVENUES:</b>				
Transfers:				
From General Fund	\$ -	\$ 117,144	\$ 125,770	\$ 161,100
From Water and Sewer Fund	-	65,748	65,800	65,800
From Solid Waste Fund	-	107,268	60,000	60,000
Other revenues	18,159	9,120	-	-
Interest	2,013	1,130	3,500	3,500
<b>TOTAL REVENUES</b>	<b>20,172</b>	<b>300,410</b>	<b>255,070</b>	<b>290,400</b>
<b>TOTAL EXPENDITURES</b>	<b>228,439</b>	<b>368,680</b>	<b>110,000</b>	<b>184,500</b>
<b>BEGINNING BALANCE</b>	<b>338,473</b>	<b>130,206</b>	<b>61,936</b>	<b>207,006</b>
<b>ENDING BALANCE</b>	<b>\$ 130,206</b>	<b>\$ 61,936</b>	<b>\$ 207,006</b>	<b>\$ 312,906</b>

**TECHNOLOGY MANAGEMENT FUND**

In 2007 transfers from other funds are expected to amount to \$465,210 and total revenues are projected to be \$466,210.

Requested expenditures total \$454,800, which will provide funding for two

employees, an Information Technology Manager and a Technician as well as financing the City's computer hardware and software.

**ADMINISTRATION DEPARTMENT**

The Administration Department is responsible to the City Council for the efficient delivery of City services. The City Managers serves as the chief administrative officer and has day-to-day responsibility for the conduct of all City activities. Technology plays a major role in the delivery of City services, and thus its budget and employees are under the supervision of the Administration Department.

**Administration Department Staffing Schedule (Technology Management Fund)**

POSITION	GRADE	2006	2007	SALARY RANGE**	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Technology Management Fund					
Information Technology Manager	ER1	-	1	65,000	88,687
I T Technician	43	-	1	56,555	75,795
Total Technology Management		-	7		

*\*\*Salary ranges are adjusted each December 31 based on federal Consumer Price Index*

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

	2004	2005	2006	2007
	Actual	Actual	Estimated	Budget
<b>REVENUES:</b>				
Transfers from other funds	\$ -	\$ -	\$ -	\$ 465,210
Interest	-	-	-	1,000
<b>TOTAL REVENUES</b>	-	-	-	466,210
<b>EXPENDITURES</b>				
Salaries and wages	-	-	-	142,560
Retirement Contribution	-	-	-	24,120
Social Security	-	-	-	8,840
Health care benefit	-	-	-	21,900
Workers' Compensation	-	-	-	3,140
Other benefits	-	-	-	3,860
<b>Total Personnel</b>	-	-	-	204,420
Replacement workstations	-	-	-	16,500
Servers	-	-	-	27,280
Network hardware	-	-	-	6,500
Software maintenace contracts	-	-	-	148,000
Support consultants	-	-	-	45,500
Other	-	-	-	6,600
<b>Total Operating</b>	-	-	-	250,380
<b>TOTAL EXPENDITURES</b>	-	-	-	454,800
<b>BEGINNING BALANCE</b>	-	-	-	-
<b>ENDING BALANCE</b>	\$ -	\$ -	\$ -	\$ 11,410

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are created to account for the proceeds from specific revenue sources that are restricted to expenditures for specific purposes. The City has five active Special Revenue Funds in 2007:

### **THE PARKS FUND**

The Parks Fund accounts for donations made by citizens for West University Place parks.

### **THE COURT TECHNOLOGY FUND**

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

### **THE METRO GRANT FUND**

The Metropolitan Transit Authority of Harris County (METRO) has provided West University Place a multi-year transportation grant, which is accounted for in the METRO Grant Fund

### **THE COURT SECURITY FUND**

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

### **THE TREE REPLACEMENT FUND**

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

## SPECIAL REVENUE FUNDS

### PARKS FUND STATEMENT OF REVENUES AND EXPENDITURES

	2004 Actual	2005 Actual	2006 Estimate	2007 Budget
REVENUES:				
Donations	4,135	4,367	4,300	4,300
Interest	107	372	100	100
<b>TOTAL REVENUES</b>	<b>4,242</b>	<b>4,739</b>	<b>4,400</b>	<b>4,400</b>
EXPENDITURES:				
Parks and Recreation Department	3,051	7,275	15,000	-
<b>TOTAL EXPENDITURES</b>	<b>3,051</b>	<b>7,275</b>	<b>15,000</b>	<b>-</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>1,191</b>	<b>(2,536)</b>	<b>(10,600)</b>	<b>4,400</b>
<b>BEGINNING BALANCE</b>	<b>12,153</b>	<b>13,344</b>	<b>10,808</b>	<b>208</b>
<b>ENDING BALANCE</b>	<b>\$ 13,344</b>	<b>\$ 10,808</b>	<b>\$ 208</b>	<b>\$ 4,608</b>

### COURT TECHNOLOGY FUND STATEMENT OF REVENUES AND EXPENDITURES

	2004 Actual	2005 Actual	2006 Estimate	2007 Budget
REVENUES:				
Fines	8,335	8,243	9,500	9,500
Interest	67	99	25	25
<b>TOTAL REVENUES</b>	<b>8,402</b>	<b>8,342</b>	<b>9,525</b>	<b>9,525</b>
EXPENDITURES:				
Finance Department - Municipal Court	8,744	4,500	18,000	4,500
<b>TOTAL EXPENDITURES</b>	<b>8,744</b>	<b>4,500</b>	<b>18,000</b>	<b>4,500</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(342)</b>	<b>3,842</b>	<b>(8,475)</b>	<b>5,025</b>
<b>BEGINNING BALANCE</b>	<b>2,936</b>	<b>2,594</b>	<b>6,436</b>	<b>(2,039)</b>
<b>ENDING BALANCE</b>	<b>\$ 2,594</b>	<b>\$ 6,436</b>	<b>\$ (2,039)</b>	<b>\$ 2,986</b>

**SPECIAL REVENUE FUNDS (Continued)**

**METRO GRANT FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Estimate</b>	<b>2007 Budget</b>
<b>REVENUES:</b>				
METRO Grant	-	259,000	259,000	259,000
Transfer unused METRO Grant				
Funds from other funds	-	-	450,000	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	259,000	709,000	259,000
<b>EXPENDITURES:</b>				
Any purposed authorized by the Grant	-	-	638,000	589,000
<b>TOTAL EXPENDITURES</b>	-	-	638,000	589,000
<b>NET REVENUES (EXPENDITURES)</b>	-	259,000	71,000	(330,000)
<b>BEGINNING BALANCE</b>	-	-	259,000	330,000
<b>ENDING BALANCE</b>	\$ -	\$ 259,000	\$ 330,000	\$ -

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

	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Estimate</b>	<b>2007 Budget</b>
<b>REVENUES:</b>				
Fines	-	1,020	7,500	7,500
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	1,020	7,500	7,500
<b>EXPENDITURES:</b>				
Finance Department - Municipal Court	-	-	-	16,000
<b>TOTAL EXPENDITURES</b>	-	-	-	16,000
<b>NET REVENUES (EXPENDITURES)</b>	-	1,020	7,500	(8,500)
<b>BEGINNING BALANCE</b>	-	-	1,020	8,520
<b>ENDING BALANCE</b>	\$ -	\$ 1,020	\$ 8,520	\$ 20

**SPECIAL REVENUE FUNDS (Continued)**

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

	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>
REVENUES:				
Fees	13,875	27,012	9,000	7,500
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<b>13,875</b>	<b>27,012</b>	<b>9,000</b>	<b>7,500</b>
EXPENDITURES:				
Public Works -Building Services	-	1,298	17,000	39,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,298</b>	<b>17,000</b>	<b>39,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>13,875</b>	<b>25,714</b>	<b>(8,000)</b>	<b>(31,500)</b>
<b>BEGINNING BALANCE</b>	<b>-</b>	<b>13,875</b>	<b>39,589</b>	<b>31,589</b>
<b>ENDING BALANCE</b>	<b>\$ 13,875</b>	<b>\$ 39,589</b>	<b>\$ 31,589</b>	<b>\$ 89</b>

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## APPENDICES

## 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.

When 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, but 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 2006, assessed values have increased by more than **\$2.7 billion** to approximately \$3,200,000,000. 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 business executives 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.

This surge in growth brought 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 a program to replace almost all of the City’s streets, drainage, water and waste water systems.

In November 1995 the citizens approved a plan calling for long-term debt to be used in reconstructing the City’s entire infrastructure by the year 2006. This plan called for the City to issue \$63 million of bonds. All of the proceeds of these bonds were to be applied to infrastructure. By 2003, it became apparent that, due to changes in the specifications for drainage systems and unexpected increases in the cost of construction materials, it would be necessary for the City to issue an additional \$9.9 million of Certificates of Obligation to complete the funding of the infrastructure replacement plan.

<b>Outstanding Bonded Indebtedness December 31, 2006</b>	
<b>Bonded Indebtedness Payable from Ad Valorem Taxes</b>	
1996 Permanent Imp Bonds	\$ -
1998 Permanent Imp Bonds	5,895,000
2000 Permanent Imp Bonds	1,825,000
2002 Permanent Imp Bonds	23,175,000
2002 YMCA Certificates	2,955,000
2003 Certificates of Obligation	9,675,000
2005 Permanent Improvement Bonds	25,050,000
<b>Bonded Indebtedness Payable from Ad Valorem Taxes</b>	<b>68,575,000</b>
<b>Bonded Indebtedness Payable from Water and Sewer Revenues</b>	
2001A Waterworks and Sewer System Imp Bonds	3,340,000
2005 Waterworks and Sewer Revenue Refunding	8,495,000
2001B Waterworks and Sewer System Imp Bonds	2,745,000
<b>Bonded Indebtedness Payable from Water and Sewer Revenues</b>	<b>14,580,000</b>

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 2006 is \$3.2 billion, the current debt limit under this provision is \$160,000,000. As of January 1, 2007 the City will owe a total of \$83,155,000 to bondholders. Of this total

amount, the amount to be financed by the Debt Service Fund using property taxes will be \$68,575,000.

**Future Activity** - In November 2006 the voters approved issuing \$2,000,000 to add parkland to the City's park system. The timetable for issuing this debt is uncertain, because the property to be acquired has not been selected.

In addition to voter approved debt, the 2007 *Operating Budget* anticipates raising \$3,500,000 by issuing Certificates of Obligation to fund the construction of a new Emergency Operations Center and a complete reconstruction of the Police Station.

<b>Debt Service To Maturity</b>		
	Tax Supported	Revenue Supported
2007	6,691,330	1,266,873
2008	6,694,091	1,267,812
2009	6,698,918	1,266,748
2010	6,695,024	1,268,445
2011	6,696,785	1,277,802
After 2011	60,595,326	13,849,815
<b>Debt Service to maturity</b>	<b>94,071,474</b>	<b>20,197,495</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.

Tax Rate Comparison	
Jurisdiction	Tax Rate
Bellaire	0.4400
Houston	0.6450
Southside Place	0.2300
Jersey Village	0.7425
Spring Valley	0.5055
Sea Brook	0.6307

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

Property Tax Rates			
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
2006	0.1920	0.2100	0.4020

in which they are levied.

In the past, the City's property tax policies has been to maintain 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 rose to consume more than 55% of total tax revenues in 2005. Since debt service requirements peaked in 2006 and should remain level into the future, the percentage of the total tax rate allocated to debt service will decline. In 2007 the debt service tax amounts to 53% of the total tax rate.. Tax revenues dedicated to debt service reached \$6.7 million annually and is expected to remain stable into the foreseeable future.

**APPENDIX B**  
**REVENUE SOURCES (Continued)**

The City's 2007 property tax revenue is based on an estimated assessed value of \$3,200,000 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 \$0.40200 per \$100 valuation, 2.8 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.

The City increased its water and sewer rates in 2006. Further increases have been enacted for 2007 to offset the cost of purchased raw water and provide funding for capital projects.

*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 2007.

**SALES TAX:**

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

In 2007 West University Place expects to collect \$755,500 from the sales tax.

**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 decline as customers switch to cellular, voice over Internet telephone service. Franchise fees are expected to generate \$968,090 in 2005 and \$942,000 in 2007.

<b>Residential Rates</b>		
	<b>Water</b>	<b>Sewer</b>
Base charge	\$7.83	4.53
0 - 3,000 gallons	\$3.10 per 1,000 gallons	\$2.47 per \$1,000 gallons
3001 - 9,000 gallons	\$3.76 per 1,000 gallons	\$2.47 per \$1,000 gallons
9001 - 15,000 gallons	\$4.47 per 1,000 gallons	\$2.47 per \$1,000 gallons
15,001 gallons and up	\$5.31 per 1,000 gallons	\$2.47 per \$1,000 gallons

**APPENDIX B**  
**REVENUE SOURCES (Continued)**

<b>Historical and Projected Revenues (not including utility services)</b>					
	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Property Taxes	\$ 10,765,277	\$ 11,691,541	\$ 12,165,020	\$ 12,538,020	\$ 12,892,610
Sales Tax	777,290	699,593	681,090	710,300	755,500
Franchise Fees	873,649	872,221	975,660	976,200	942,000
Licenses and Permits	432,144	554,954	503,600	484,700	487,260
Fines and Forfeitures	256,074	193,322	203,340	201,800	246,450
Charges for Services	1,102,552	725,861	863,200	877,190	852,990
Intergovernmental	498,965	837,000	870,000	870,000	940,000
Investment Income	515,414	86,065	104,780	142,000	227,000
Other Revenues	452,765	501,104	406,085	414,324	177,000
<b>Total</b>	<b>\$ 15,674,130</b>	<b>\$ 16,161,661</b>	<b>\$ 16,774,780</b>	<b>\$ 17,216,540</b>	<b>\$ 17,522,817</b>

**APPENDIX B**  
**REVENUE SOURCES (Continued)**

<b>GENERAL FUND REVENUES</b>					
	<b>Actual 2003</b>	<b>Actual 2004</b>	<b>Actual 2005</b>	<b>Estimated 2006</b>	<b>Estimated 2007</b>
<b>Property Taxes</b>					
Current year collections	\$4,727,070	\$5,106,642	\$ 5,472,895	\$ 5,890,000	\$ 6,126,250
Prior year collections	31,089	40,267	38,007	40,300	33,260
Collection Fees	4,490	9,193	8,794	240	-
	<b>4,762,649</b>	<b>5,156,102</b>	<b>5,519,696</b>	<b>5,930,540</b>	<b>6,159,510</b>
<b>Franchise Taxes</b>					
Telecommunications	154,452	142,460	137,635	144,170	140,000
Electrical	507,429	484,649	514,326	535,640	530,000
Cable T.V.	133,875	152,393	160,810	172,000	170,000
Gas	77,895	92,719	101,228	116,280	102,000
	<b>873,651</b>	<b>872,221</b>	<b>913,999</b>	<b>968,090</b>	<b>942,000</b>
<b>Sales Tax</b>	<b>777,290</b>	<b>699,593</b>	<b>761,176</b>	<b>760,980</b>	<b>755,500</b>
<b>Licenses and Permits</b>					
<b>Business Licenses</b>					
Electrical Cont. Lic.	14,965	13,570	7,720	11,460	7,770
Contractor Registration	29,475	33,450	23,590	31,270	26,900
Other	1,293	1,205	1,753	1,350	1,050
<b>Non-Business Licenses</b>					
Building Permits	200,948	260,620	293,639	261,100	245,490
Electrical Permits	27,349	31,052	30,120	29,200	29,200
Heating and A/C Permits	22,305	28,018	27,673	23,600	23,250
Plumbing Permits	52,727	71,130	72,966	66,800	63,700
Fence and Sidewalk Permits	31,369	51,993	54,336	40,700	38,800
Tree Disposition Fee	27,815	34,526	32,075	29,300	27,900
Other	23,898	29,390	24,446	28,190	23,200
	<b>432,144</b>	<b>554,954</b>	<b>568,318</b>	<b>522,970</b>	<b>487,260</b>

**APPENDIX B**  
**REVENUE SOURCES (Continued)**

**GENERAL FUND REVENUES (Continued from previous page)**

Fees for service					
Street Light Fee	\$ 196,503	\$ (7,157)	\$ -	\$ -	\$ -
Ambulance Service	82,147	106,079	118,237	113,100	119,700
Alarm Monitoring	166,861	197,503	234,037	260,000	274,000
	445,511	296,425	352,274	373,100	393,700
Other Charges and Fees					
Plan Check Fees	93,168	130,466	136,391	120,250	117,700
Re-inspection fee	45,680	49,165	48,365	51,300	50,000
Other Building Related	24,254	58,331	24,123	22,740	18,910
Pet Regulation	6,828	6,688	5,989	6,590	6,390
Child Safety Seat	15,385	15,609	15,894	17,050	16,800
Other	495	2,484	3,784	-	-
	185,810	262,743	234,546	217,930	209,800
Recreation Fees					
Aquatic Classes	119,416	94,633	81,249	120,520	109,410
Membership Fees	85,521	71,876	75,483	77,500	82,500
Swimming Fees	45,255	41,785	43,428	43,800	41,700
Other	22,836	24,689	25,723	56,380	63,250
Rents	31,046	33,099	36,891	37,450	70,230
Class Fees	151,555	163,355	301,855	265,960	276,100
	455,629	429,437	564,629	601,610	643,190
Fines and Court Costs	243,931	193,283	178,601	250,250	256,450
Earnings on Investments	75,605	70,166	109,372	165,740	152,000
Miscellaneous					
Rents					
Bellaire	21,120	19,360	14,080	11,280	30,000
Westpark	8,000	13,000	12,000	12,000	12,000
Southside expense sharing	106,748	95,402	131,969	107,000	114,000
Intergovernmental	-	20,357	-	-	-
Other Revenues	37,295	90,280	54,634	22,800	21,000
	173,163	238,399	212,683	153,080	177,000
Internal Charges					
Water Fund	\$ 441,000	\$ 637,000	\$ 645,000	\$ 645,000	\$ 660,000
Solid Waste Fund	190,000	200,000	225,000	225,000	280,000
	631,000	837,000	870,000	870,000	940,000
<b>TOTAL GENERAL FUND</b>	<b>\$9,056,383</b>	<b>\$9,610,323</b>	<b>\$10,285,294</b>	<b>\$10,814,290</b>	<b>\$11,116,410</b>

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**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	2,246,134	4,828,010	1,528,380	1,335,490	5,157,590	6,404,360	25,417,758
2006 <sup>1</sup>	2,269,380	4,986,400	1,786,240	1,457,290	7,958,778	6,694,670	31,770,930
2007 <sup>2</sup>	2,234,590	5,139,780	2,062,140	1,612,390	10,906,140	6,802,500	31,770,930

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**  
**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED**  
**VALUE AND NET BONDED DEBT PER CAPITA**

**Table 2**

**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	996,927	70,953,073	2.59	4,993
2006	14,211	2,913,000,000	68,575,000	1,129,857	67,445,143	2.32	4,746
2007	14,211	3,200,000,000	65,050,000	1,135,457	63,914,543	2.00	4,498

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

\* Tax Supported

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES**

**Table 3**

*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	2,900,000	3,504,360	6,404,360	19,339,669	33.12
2006 (Estimated)	3,375,000	3,319,670	6,694,670	25,417,758	26.34
2007 (Estimated)	3,525,000	3,190,020	6,715,020	25,417,758	26.42

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 2007</b>	<b>Estimated 2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>GENERAL FUND</b>					
<b>REVENUES</b>					
General Property					
Taxes	\$ 6,159,510	\$ 5,930,540	\$5,519,696	\$5,156,102	\$ 4,762,649
Sales Taxes	755,500	760,980	761,176	699,593	777,290
Franchises Fees	942,000	968,090	913,999	872,221	873,649
Licenses & Permits	487,260	522,670	568,318	568,829	432,144
Fines & Forfeitures	256,450	250,250	178,601	193,322	243,931
Charges for Services	1,246,690	1,192,940	1,151,449	974,549	1,086,952
Investment Income	152,000	165,740	109,372	70,166	75,620
Other Revenue	177,000	153,080	212,683	238,540	173,148
Total Revenues	<u>\$ 10,176,410</u>	<u>\$ 9,944,290</u>	<u>\$9,415,294</u>	<u>\$8,773,322</u>	<u>\$ 8,425,383</u>
<b>EXPENDITURES</b>					
Administration	\$ 2,234,590	\$ 2,269,380	\$2,246,134	\$1,626,183	\$ 1,952,308
Public Safety	5,139,780	4,986,400	4,768,608	4,616,019	4,701,684
Public Works	2,062,140	1,786,240	1,582,592	1,642,867	1,631,434
Public Service	1,612,390	1,457,290	1,369,317	1,095,134	928,830
Total Expenditures	<u>\$ 11,048,900</u>	<u>\$ 10,499,310</u>	<u>\$9,966,651</u>	<u>\$8,980,203</u>	<u>\$ 9,214,256</u>
Excess Revenue and Other Sources Over (Under) Expenditures and Other uses	<u>\$ (196,490)</u>	<u>\$ 314,980</u>	<u>\$ 318,643</u>	<u>\$ 45,119</u>	<u>\$ (157,873)</u>
<b>FUND BALANCE</b>					
Beginning Fund Balance January 1	\$ 3,668,904	\$ 3,353,924	\$3,035,281	\$2,990,162	\$ 2,925,536
Prior Period Adjustments	-	-	-	-	222,499
Ending Fund Balance as of December 31	<u>\$ 3,472,414</u>	<u>\$ 3,668,904</u>	<u>\$3,353,924</u>	<u>\$3,035,281</u>	<u>\$ 2,990,162</u>
<b>DEBT SERVICE FUND</b>					
Ending Fund Balance as of December 31	<u>\$ 1,043,834</u>	<u>\$ 1,043,834</u>	<u>\$1,043,834</u>	<u>\$ 782,534</u>	<u>\$ 656,145</u>

Table 4

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 5**

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	761,176	2004	0.0278	6.26%
2006 (Estimated)	710,300	2005	0.0244	5.67%
2007 (Budget)	755,500	2006	0.0236	5.86%

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

**Table 6**

**LAST 9 YEARS**

Type of Property	2006 Tax Roll (Estimated)		2005 Tax Roll		2004 Tax Roll	
	Amount	%	Amount	%	Amount	%
Residential	\$ 3,183,070,512	92.06	\$ 2,924,091,354	96.08	\$ 2,727,604,740	96.31
Vacant Lots/Tracks	40,712,446	1.18	37,832,523	1.24	33,020,990	1.17
Commercial & Industrial	57,723,617	1.67	27,957,512	0.92	25,734,070	0.91
Utilities	19,686,558	0.57	3,240,270	0.11	20,532,450	0.72
Other	156,465,375	4.53	50,123,163	1.65	25,182,510	0.89
Total Market Value	\$ 3,457,658,508		\$ 3,043,244,822		\$ 2,832,074,760	
Less: Exemptions	257,658,508		138,080,666		94,190,560	
Total Taxable Value	\$ 3,200,000,000		\$ 2,905,164,156		\$ 2,737,884,200	

Type of Property	2003 Tax Roll		2002 Tax Roll		2001 Tax Roll	
	Amount	%	Amount	%	Amount	%
Residential	\$ 2,518,869,720	96.98	\$ 2,369,631,220	96.65	\$ 2,203,866,100	96.28
Vacant Lots/Tracks	25,864,390	1.00	21,886,930	0.89	20,649,870	0.90
Commercial & Industrial	20,367,190	0.78	20,735,470	0.85	21,536,490	0.94
Utilities	21,073,580	0.81	30,281,390	1.24	28,138,830	1.23
Other	11,130,650	0.43	9,300,210	0.38	14,713,550	0.64
Total Market Value	\$ 2,597,305,530		\$ 2,451,835,220		\$ 2,288,904,840	
Less: Exemptions	79,831,440		54,426,270		54,014,970	
Total Taxable Value	\$ 2,517,474,090		\$ 2,397,408,950		\$ 2,234,889,870	

Type of Property	2000 Tax Roll		1999 Tax Roll		1998 Tax Roll	
	Amount	%	Amount	%	Amount	%
Residential	\$ 1,976,639,680	96.22	\$ 1,690,522,670	96.12	\$ 1,482,846,550	95.92
Vacant Lots/Tracks	21,146,270	1.03	13,682,730	0.78	14,466,710	0.94
Commercial & Industrial	17,447,860	0.85	16,319,980	0.93	12,882,000	0.83
Utilities	26,778,740	1.30	26,260,380	1.49	28,699,660	1.86
Other	12,308,300	0.60	12,027,910	0.68	7,076,140	0.46
Total Market Value	\$ 2,054,320,850		\$ 1,758,813,670		\$ 1,545,971,060	
Less: Exemptions	57,022,280		56,106,070		59,326,660.00	
Total Taxable Value	\$ 1,997,298,570		\$ 1,702,707,600		\$ 1,486,644,400	

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

**Table 7**

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	5,117,178	2,780,664	2,336,514	675,000	595,994	1,270,994	1.84
2006	4,755,000	2,607,000	2,148,000	675,000	595,994	1,270,994	1.69
2007	5,090,000	3,671,770	1,418,230	665,000	601,873	1,266,873	1.12

(1) Total revenues including interest, excluding tap fees.

(2) Total operating expenses less depreciation.

(3) Includes revenue bonds only.

**ORDINANCE NO. 1834**

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING DECEMBER 31, 2007; 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 departments and activities for the year beginning January 1, 2007 and ending December 31, 2007; 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, 2007 and Ending December 31, 2007" ("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, approved and adopted 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. This Ordinance shall take effect immediately upon final adoption and signature.

**PASSED AND APPROVED** on first reading on October 23, 2006

Councilmembers Voting Aye:  
Councilmembers Voting No:  
Councilmembers Absent:

**PASSED and APPROVED** on second reading on **AND ADOPTED** on November 13, 2006.

Councilmembers Voting Aye:  
Councilmembers Voting No:  
Councilmembers Absent:

Attest: [Signature]  
City Secretary (Seal)

Signed: [Signature]  
Mayor

Recommended: [Signature]  
City Manager

Reviewed: [Signature]  
City Attorney

**Exhibit "A"**  
**2007 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING**  
**DECEMBER 31, 2007**

	2005 Actual	2006 Estimated	2007 Budget
<b>GENERAL FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 3,035,280	\$ 6,865,046	\$ 7,185,046
Less: Obligations	-	(3,511,123)	(3,516,143)
<b>NET BEGINNING BALANCE</b>	<b>3,035,280</b>	<b>3,353,923</b>	<b>3,668,903</b>
<b>REVENUES</b>			
Ad Valorem Taxes	5,519,696	5,930,540	6,159,510
Franchise Fees	913,999	968,090	942,000
City Sales Tax	761,176	760,980	755,500
Licenses and Permits	568,318	522,970	487,260
Fees for Services	352,274	373,100	393,700
Other Charges and Fees	234,546	217,930	209,800
Recreation Fees	564,629	601,610	643,190
Fines and Court Costs	178,601	250,250	256,450
Investment earnings	109,372	165,740	152,000
Other Revenues	212,683	153,080	177,000
Interfund Transfers	870,000	870,000	940,000
<b>TOTAL REVENUES</b>	<b>10,285,294</b>	<b>10,814,290</b>	<b>11,116,410</b>
<b>EXPENDITURES</b>			
Administration	766,672	814,600	794,000
Finance	1,479,462	1,454,780	1,440,590
Police	2,531,459	2,647,900	2,803,330
Fire	2,237,149	2,338,500	2,336,450
Public Works	1,582,592	1,786,240	2,062,140
Parks and Recreation	1,369,317	1,457,290	1,612,390
Transfer to Capital Improvement Fund	-	-	264,000
<b>TOTAL EXPENDITURES</b>	<b>9,966,651</b>	<b>10,499,310</b>	<b>11,312,900</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>318,643</b>	<b>314,980</b>	<b>(196,490)</b>
<b>NET ENDING BALANCE</b>	<b>3,353,923</b>	<b>3,668,903</b>	<b>3,472,413</b>
Cash	6,865,046	7,185,046	6,985,046
Obligations (1)	\$ (3,511,123)	\$ (3,516,143)	\$ (3,512,633)

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

**Exhibit "A"**  
**2007 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING**  
**DECEMBER 31, 2007**

	2005 Actual	2006 Estimated	2007 Budget
<b>DEBT SERVICE FUND</b>			
BEGINNING BALANCE			
Cash	\$ 782,534	\$ 996,927	\$ 1,129,857
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>782,534</b>	<b>996,927</b>	<b>1,129,857</b>
REVENUES			
Ad Valorem Taxes	6,609,105	6,747,600	6,733,100
Interest	56,450	80,000	75,000
Proceeds from refunding bonds	116,966	-	-
<b>TOTAL REVENUES</b>	<b>6,782,521</b>	<b>6,827,600</b>	<b>6,808,100</b>
EXPENDITURES			
Debt Service and Fees	6,568,128	6,694,670	6,802,500
<b>TOTAL EXPENDITURES</b>	<b>6,568,128</b>	<b>6,694,670</b>	<b>6,802,500</b>
NET REVENUES (EXPENDITURES)	214,393	132,930	5,600
NET ENDING BALANCE	996,927	1,129,857	1,135,457
Cash	996,927	1,129,857	1,135,457
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING**  
**DECEMBER 31, 2007**

	2005 Actual	2006 Estimated	2007 Budget
<b>WATER FUND</b>			
BEGINNING BALANCE			
Cash	\$ 3,192,437	\$ 1,102,728	\$ 1,222,728
Less: Obligations	(2,655,112)	(299,470)	(147,980)
<b>NET BEGINNING BALANCE</b>	<b>537,325</b>	<b>803,258</b>	<b>1,074,748</b>
REVENUES			
Service Charges	5,103,998	5,000,000	5,000,000
Interest	13,180	20,000	20,000
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>5,117,178</b>	<b>5,020,000</b>	<b>5,020,000</b>
EXPENDITURES			
Public Works	2,780,664	2,832,510	3,011,770
Non-Departmental	2,070,581	1,916,000	1,951,880
<b>TOTAL EXPENDITURES</b>	<b>4,851,245</b>	<b>4,748,510</b>	<b>4,963,650</b>
NET REVENUES (EXPENDITURES)	265,933	271,490	56,350
NET ENDING BALANCE	803,258	1,074,748	1,131,098
Cash	1,102,728	1,222,728	1,222,728
Obligations	\$ (299,470)	\$ (147,980)	\$ (91,630)

**Exhibit "A"**  
**2007 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING**  
**DECEMBER 31, 2007**

	2005 Actual	2006 Estimated	2007 Budget
<b>SOLID WASTE FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 487,265	\$ 301,287	\$ 51,287
Less: Obligations	(159,863)	81,952	73,202
<b>NET BEGINNING BALANCE</b>	<b>327,402</b>	<b>383,239</b>	<b>124,489</b>
<b>REVENUES</b>			
Service Charges	926,132	940,000	940,000
Sales of Recyclable Material	196,877	190,000	190,000
Interest	8,194	20,000	20,000
<b>TOTAL REVENUES</b>	<b>1,131,203</b>	<b>1,150,000</b>	<b>1,150,000</b>
<b>EXPENDITURES</b>			
Operations	850,366	1,183,750	865,550
Administration	225,000	225,000	280,000
<b>TOTAL EXPENDITURES</b>	<b>1,075,366</b>	<b>1,408,750</b>	<b>1,145,550</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>55,837</b>	<b>(258,750)</b>	<b>4,450</b>
<b>NET ENDING BALANCE</b>	<b>383,239</b>	<b>124,489</b>	<b>128,939</b>
Cash	301,287	51,287	56,287
Net Obligations	\$ 81,952	\$ 73,202	\$ 72,652

**Exhibit "A"**  
**2007 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING**  
**DECEMBER 31, 2007**

	2005 Actual	2006 Estimated	2007 Budget
<b>CAPITAL PROJECTS FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 65,454	\$ 144,419	\$ 87,396
Less: Obligations	-	(22,023)	-
<b>NET BEGINNING BALANCE</b>	<b>65,454</b>	<b>122,396</b>	<b>87,396</b>
<b>REVENUES</b>			
Transfers from:			
Infrastructure replacement	290,340	150,000	-
General Fund	-	-	264,000
Interest	596	10,000	15,000
Friends of West U Parks	-	-	100,000
Debt	-	475,000	3,500,000
<b>TOTAL REVENUES</b>	<b>290,936</b>	<b>635,000</b>	<b>3,879,000</b>
<b>EXPENDITURES</b>			
Multi-media for City Hall	10,333	60,000	-
Fire Appratus	-	475,000	-
Rice Pocket Park/Courtyard	-	35,000	365,000
Police Station/EOC Expansion	26,962	-	3,500,000
Railroad crossing quiet zone	63,000	-	-
Major Repairs to Buildings	-	100,000	-
Completed projects	133,699	-	-
Fiscal Year 2006 Contingency	-	-	89,000
<b>TOTAL EXPENDITURES</b>	<b>233,994</b>	<b>670,000</b>	<b>3,954,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>56,942</b>	<b>(35,000)</b>	<b>(75,000)</b>
<b>NET ENDING BALANCE</b>	<b>122,396</b>	<b>87,396</b>	<b>12,396</b>
Cash	144,419	187,396	12,396
Obligations	\$ (22,023)	\$ -	\$ -

**Exhibit "A"**  
**2007 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING**  
**DECEMBER 31, 2007**

	2005 Actual	2006 Estimated	2007 Budget
<b>INFRASTRUCTURE REPLACEMENT FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 5,155,121	\$ 3,860,026	\$ 237,000
Less: Obligations	-	(190,916)	-
<b>NET BEGINNING BALANCE</b>	<b>5,155,121</b>	<b>3,669,110</b>	<b>237,000</b>
<b>REVENUES</b>			
Grants	-	-	-
Bond Proceeds	-	-	-
Interest	182,776	125,000	10,000
Other	-	1,173,668	-
<b>TOTAL REVENUES</b>	<b>182,776</b>	<b>1,298,668</b>	<b>10,000</b>
<b>EXPENDITURES</b>			
Area 10 & 11B	1,668,787	4,105,778	-
Arbitrage Rebate Calculations	-	-	50,000
Administrative & Issuance Costs	-	-	-
Allowance for Arbitrage Rebate	-	-	25,000
Return METRO Grants	-	625,000	172,000
<b>TOTAL EXPENDITURES</b>	<b>1,668,787</b>	<b>4,730,778</b>	<b>247,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(1,486,011)</b>	<b>(3,432,110)</b>	<b>(237,000)</b>
<b>NET ENDING BALANCE</b>	<b>3,669,110</b>	<b>237,000</b>	<b>-</b>
Cash	3,860,026	237,000	-
Obligations	\$ (190,916)	\$ -	\$ -

**Exhibit "A"**  
**2007 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING**  
**DECEMBER 31, 2007**

	2005 Actual	2006 Estimated	2007 Budget
<b>SIDEWALK CONSTRUCTION FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 4,466,445	\$ 3,061,275	\$ 2,442,607
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>4,466,445</b>	<b>3,061,275</b>	<b>2,442,607</b>
<b>REVENUES</b>			
Interest	105,066	50,000	30,000
Metro Allocation	-	638,000	-
Metro Moblity Grant	-	493,332	-
<b>TOTAL REVENUES</b>	<b>105,066</b>	<b>1,181,332</b>	<b>30,000</b>
<b>EXPENDITURES</b>			
Sidewalk Construction	1,510,236	1,800,000	2,472,600
<b>TOTAL EXPENDITURES</b>	<b>1,510,236</b>	<b>1,800,000</b>	<b>2,472,600</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(1,405,170)</b>	<b>(618,668)</b>	<b>(2,442,600)</b>
<b>NET ENDING BALANCE</b>	<b>3,061,275</b>	<b>2,442,607</b>	<b>7</b>
Cash	3,061,275	2,442,607	-
Obligations	\$ -	\$ -	\$ -

	2005 Actual	2006 Estimated	2007 Budget
<b>DRAINAGE IMPROVEMENT FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 65,020	\$ 4,540	\$ -
Less: Obligations	-	-	(115,460)
<b>NET BEGINNING BALANCE</b>	<b>65,020</b>	<b>4,540</b>	<b>(115,460)</b>
<b>REVENUES</b>			
METRO Transportation Grant	-	-	4,333,000
Interest on investments	-	-	15,000
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>4,348,000</b>
<b>EXPENDITURES</b>			
Drainage Improvements	60,480	120,000	4,232,540
<b>TOTAL EXPENDITURES</b>	<b>60,480</b>	<b>120,000</b>	<b>4,232,540</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(60,480)</b>	<b>(120,000)</b>	<b>115,460</b>
<b>NET ENDING BALANCE</b>	<b>4,540</b>	<b>(115,460)</b>	<b>-</b>
Cash	4,540	-	-
Obligations	\$ -	\$ (115,460)	\$ -

**Exhibit "A"**  
**2007 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING**  
**DECEMBER 31, 2007**

	2005 Actual	2006 Estimated	2007 Budget
<b>EMPLOYEE BENEFIT FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ -	\$ 2,182	\$ 30,232
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>-</b>	<b>2,182</b>	<b>30,232</b>
<b>REVENUES</b>			
Interest on investments	-	-	10,000
Transfer from other funds	74,720	133,050	1,274,440
Employee contributions	-	-	187,200
<b>TOTAL REVENUES</b>	<b>74,720</b>	<b>133,050</b>	<b>1,471,640</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(74,720)</b>	<b>(130,868)</b>	<b>(1,441,408)</b>
<b>EXPENDITURES</b>			
Benefits	72,538	105,000	1,461,590
<b>TOTAL EXPENDITURES</b>	<b>72,538</b>	<b>105,000</b>	<b>1,461,590</b>
<b>NET ENDING BALANCE</b>	<b>2,182</b>	<b>30,232</b>	<b>40,282</b>
Cash	2,182	-	20,770
Obligations	\$ -	\$ -	\$ -

	2005 Actual	2006 Estimated	2007 Budget
<b>EQUIPMENT REPLACEMENT FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 130,206	\$ 61,936	\$ 207,006
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>130,206</b>	<b>61,936</b>	<b>207,006</b>
<b>REVENUES</b>			
Transfers from other Funds	290,160	251,570	286,900
Other Revenues	9,120	-	-
Interest	1,130	3,500	3,500
<b>TOTAL REVENUES</b>	<b>300,410</b>	<b>255,070</b>	<b>290,400</b>
<b>EXPENDITURES</b>			
Replacement Equipment	368,680	110,000	184,500
<b>TOTAL EXPENDITURES</b>	<b>368,680</b>	<b>110,000</b>	<b>184,500</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(68,270)</b>	<b>145,070</b>	<b>105,900</b>
<b>NET ENDING BALANCE</b>	<b>61,936</b>	<b>207,006</b>	<b>312,906</b>
Cash	61,936	207,006	312,906
Obligations	\$ -	\$ -	\$ -

**Exhibit "A"**  
**2007 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING**  
**DECEMBER 31, 2007**

	2005 Actual	2006 Estimated	2007 Budget
<b>TECHNOLOGY MANAGEMENT FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ -	\$ -	\$ -
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>			
Transfers from other Funds	-	-	465,210
Other Revenues	-	-	-
Interest	-	-	1,000
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>466,210</b>
<b>EXPENDITURES</b>			
Administration/Technology	-	-	454,800
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>454,800</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>-</b>	<b>-</b>	<b>11,410</b>
<b>NET ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>11,410</b>
Cash	-	-	11,410
Obligations	\$ -	\$ -	\$ -

	2005 Actual	2006 Estimated	2007 Budget
<b>PARKS FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 13,344	\$ 10,808	\$ 208
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>13,344</b>	<b>10,808</b>	<b>208</b>
<b>REVENUES</b>			
Contributions	4,367	4,300	4,300
Interest	372	100	100
<b>TOTAL REVENUES</b>	<b>4,739</b>	<b>4,400</b>	<b>4,400</b>
<b>EXPENDITURES</b>			
Parks and Recreation	7,275	15,000	-
<b>TOTAL EXPENDITURES</b>	<b>7,275</b>	<b>15,000</b>	<b>-</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(2,536)</b>	<b>(10,600)</b>	<b>4,400</b>
<b>NET ENDING BALANCE</b>	<b>\$ 10,808</b>	<b>\$ 208</b>	<b>\$ 4,608</b>
Cash	10,808	208	4,608
Obligations	-	-	-

**Exhibit "A"**  
**2007 Budget**

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

	2004	2005	2006
	Actual	Estimated	Budget

**COURT TECHNOLOGY FUND**

**BEGINNING BALANCE**

Cash	\$ 2,594	\$ 6,436	\$ -
Less: Obligations	-	-	(2,039)
<b>NET BEGINNING BALANCE</b>	<b>2,594</b>	<b>6,436</b>	<b>(2,039)</b>

**REVENUES**

Interest on investments	99	25	25
Court Fees	8,243	9,500	9,500
<b>TOTAL REVENUES</b>	<b>8,342</b>	<b>9,525</b>	<b>9,525</b>

**EXPENDITURES**

Data Processing Equipment	4,500	18,000	4,500
<b>TOTAL EXPENDITURES</b>	<b>4,500</b>	<b>18,000</b>	<b>4,500</b>

**NET REVENUES (EXPENDITURES)** 3,842 (8,475) 5,025

**NET ENDING BALANCE** 6,436 (2,039) 2,986

Cash	6,436	-	2,986
Obligations	\$ -	\$ (2,039)	\$ -

	2005	2006	2007
	Actual	Estimated	Budget

**METRO GRANT FUND**

**BEGINNING BALANCE**

Cash	\$ -	\$ 259,000	\$ 330,000
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>-</b>	<b>259,000</b>	<b>330,000</b>

**REVENUES**

Interest on investments	-	-	-
METRO Grant	259,000	259,000	259,000
Unused METRO - Infrastructure	-	450,000	-
<b>TOTAL REVENUES</b>	<b>259,000</b>	<b>709,000</b>	<b>259,000</b>

**EXPENDITURES**

Any purpose authorized by Grant	-	638,000	589,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>638,000</b>	<b>589,000</b>

**NET REVENUES (EXPENDITURES)** 259,000 71,000 (330,000)

**NET ENDING BALANCE** 259,000 330,000 -

Cash	259,000	330,000	-
Obligations	\$ -	\$ -	\$ -

**Exhibit "A"**  
**2007 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING**  
**DECEMBER 31, 2007**

	2005 Actual	2006 Estimated	2007 Budget
<b>TREE REPLACEMENT FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 13,875	\$ 39,589	\$ 31,589
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>13,875</b>	<b>39,589</b>	<b>31,589</b>
<b>REVENUES</b>			
Interest on investments	-	-	-
Contributions	27,012	9,000	7,500
<b>TOTAL REVENUES</b>	<b>27,012</b>	<b>9,000</b>	<b>7,500</b>
<b>EXPENDITURES</b>			
Tree planting	1,298	17,000	39,000
<b>TOTAL EXPENDITURES</b>	<b>1,298</b>	<b>17,000</b>	<b>39,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>25,714</b>	<b>(8,000)</b>	<b>(31,500)</b>
<b>NET ENDING BALANCE</b>	<b>39,589</b>	<b>31,589</b>	<b>89</b>
Cash	39,589	31,589	89
Obligations	\$ -	\$ -	\$ -

	2005 Actual	2006 Estimated	2007 Budget
<b>COURT SECURITY FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ -	\$ 1,020	\$ 8,520
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>-</b>	<b>1,020</b>	<b>8,520</b>
<b>REVENUES</b>			
Interest on investments	-	-	-
Court Fees	1,020	7,500	7,500
<b>TOTAL REVENUES</b>	<b>1,020</b>	<b>7,500</b>	<b>7,500</b>
<b>EXPENDITURES</b>			
Building Security	-	-	16,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>16,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>1,020</b>	<b>7,500</b>	<b>(8,500)</b>
<b>NET ENDING BALANCE</b>	<b>1,020</b>	<b>8,520</b>	<b>20</b>
Cash	1,020	8,520	1,744
Obligations	\$ -	\$ -	\$ -

**Exhibit "B"**  
**Personnel Tables**

**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 full time position not included in this schedule is abolished.

Position  Description	Number Authorized	Salary (per year, unless otherwise indicated)			Other Provisions Note 3
		Minimum Base Pay <i>See Note 1</i>	Maximum Base Pay <i>See Note 1</i>	Additional Pay items <i>See Note 2</i>	
Finance Director	1	\$ 67,870	\$ 90,959	A;L;B	
Assistant Finance Director	1	\$ 52,624	\$ 70,699	L;B;I	
Deputy Tax Assessor Collector	1	\$ 44,428	\$ 59,717	L;B;I	
Accounting Specialist	3	\$ 32,822	\$ 44,138	L;B;I	
Municipal Court Clerk	1	\$ 44,428	\$ 59,617	L;B;I	
Sr. Court/Collection Clerk	1	\$ 30,243	\$ 40,664	L;B;I	

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 Cour Clerks Association American Payroll Accociation, Purchasing Association, Texas Water Utilitiesl Association; or American Institute of Certified Public Accountants
  - c. \$30 for each level of education beginning with Associates Degree

**Exhibit "B"**  
**Personnel Tables**

**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 full time 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	\$ 87,547	\$ 108,763	A;L;B	CPO
Police Lieutenant	2	\$ 63,107	\$ 83,605	L;B;I	CPO
Police Sergeant	4	\$ 54,745	\$ 72,454	L;B;I	CPO
Police Officer	15	\$ 42,265	\$ 59,203	L;B;I	CPO
Administrative Assistant	1	\$ 37,981	\$ 51,043	L;B;I	
Records Manager	1	\$ 37,981	\$ 51,043	L;B;I	
Telecommunication Operator	8	\$ 32,385	\$ 42,904	L;B;I	

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"**  
**Personnel Tables**

**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 full time position not included in this schedule is abolished.

Position		Salary ( <i>per year, unless otherwise indicated</i> )			Other Provisions <i>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>	
Fire Chief	1	\$ 87,547	\$ 108,763	A;L;B	
Fire Marshal	1	\$ 67,671	\$ 86,837	L;B;I	CPO
Fire Captain	3	\$ 60,032	\$ 74,887	L;B;I	CPO(1)
Fire Lieutenant	3	\$ 53,031	\$ 66,302	L;B;I	CPO(1)
Fire Fighter/Paramedic	15	\$ 39,664	\$ 52,606	L;B;I	CPM;CPO(1)
Administrative Assistant	1	\$ 37,981	\$ 51,043	L;B;I	

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.

**Exhibit "B"**  
**Personnel Tables**

**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 full time position not included in this schedule is abolished.

Position		Salary (per year, unless otherwise indicated)				Other
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>	Provisions <i>Note 3</i>	
Administrative Assistant	1	\$ 37,981	\$ 51,043	L;B;I	G	
Building Inspector	2	\$ 37,981	\$ 51,043	L;B;I	G	
Chief Building Official	1	\$ 56,555	\$ 75,795	L;B;I	G	
City Planner	1	\$ 56,555	\$ 75,795	L;B;I	G	
Code Enforcement/ACO	1	\$ 37,981	\$ 51,043	L;B;I	G	
Crew Chief	1	\$ 37,981	\$ 51,043	L;B;I	S	
Crew Leader	4	\$ 32,822	\$ 44,138	L;B;I	G (1); U (3)	
Driver/Equipment operator	9	\$ 30,243	\$ 40,664	L;B;I	G (2);U (1);S (6)	
Field Services Supervisor	1	\$ 44,429	\$ 59,717	L;B;I	U	
General Services Superintendent	1	\$ 56,555	\$ 75,795	L;B;I	G	
GIS Technician	1	\$ 37,980	\$ 51,043	L;B;I	U	
Lead Plant Operator	1	\$ 32,822	\$ 44,138	L;B;I	U	
Maintenance Worker I	3	\$ 23,816	\$ 31,990	L;B;I	G (2);U (1)	
Maintenance Worker II	1	\$ 25,105	\$ 33,716	L;B;I	U	
Mechanic	1	\$ 31,553	\$ 42,390	L;B;I	G	
Office/Administrative Manager	1	\$ 44,429	\$ 59,717	L;B;I	G	
Operations Superintendent	1	\$ 56,555	\$ 75,795	L;B;I	U	
Permit Technician	2	\$ 31,553	\$ 42,390	L;B;I	G	
Plans Examiner	1	\$ 44,429	\$ 59,717	L;B;I	G	
Plant Operator	2	\$ 30,243	\$ 40,664	L;B;I	U	
Plant Supervisor	1	\$ 44,429	\$ 59,717	L;B;I	U	
Public Works Coordinator	1	\$ 48,963	\$ 65,770	L;B;I	U	
Public Works Dir/Assistant City Mgr	1	\$ 89,585	\$ 120,058	A;L;B	G	
Secretary	1	\$ 27,684	\$ 37,170	L;B;I	G	
Traffic Technician	1	\$ 32,822	\$ 44,138	L;B;I	G	

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"**  
**Personnel Tables**

**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 <i>See Note 4</i>	Minimum Base Pay <i>See Note 1</i>	Maximum Base Pay <i>See Note 1</i>	Additional Pay items <i>See Note 2</i>		
Crew Leader	1	\$ 32,822	\$ 44,138	L;B		
Facility Maintenance Manager	1	\$ 46,363	\$ 60,195	L;B		
Friends of WestU Parks Dir.	1		\$ 33,100	L;B	P	
Maintenance Worker I	1	\$ 23,816	\$ 31,990	L;B		
Office/Administrative Manager	1	\$ 44,429	\$ 59,717	L;B		
Parks and Recreation Director	1	\$ 67,870	\$ 90,959	A;L;B		
Recreation Manager	1	\$ 46,363	\$ 60,195	L;B		
Recreation Specialist	2	\$ 32,822	\$ 44,138	L;B		
Senior Services Manager	1	\$ 46,363	\$ 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

Note 4: One Recreation Specialist position may not be filled without further approval from the City Council.

**Exhibit "B"**  
**Personnel Tables**

**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	\$ 65,000	\$ 88,687	L;B	
Assistant to the City Manager	1	\$ 48,963	\$ 65,770	L;B	
Information Technology Manager	1	\$ 65,000	\$ 88,687	L;B	
IT Technician	1	\$ 56,555	\$ 75,795	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

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**ORDINANCE NO. 1835**

**AN ORDINANCE LEVYING AND ASSESSING AD VALOREM TAXES FOR TAX YEAR 2006; CONFIRMING AND GRANTING EXEMPTIONS; AND CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT.**

**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 2006, based on the City's appraisal rolls for tax year 2006 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

**WHEREAS**, the tax rate for tax year 2006 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; and

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

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

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

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

Section 2. The City Council hereby levies, assesses and adopts the following tax rate per \$100 valuation for tax year 2006, such tax being levied and assessed upon all property subject to taxation by the City:

\$0.1920	For the purposes of maintenance and operations
<u>0.2100</u>	For the purposes of debt service
<u>\$0.4020</u>	Total tax rate

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 2007 budget of the City for the purposes indicated, including maintenance, operations and debt service for that budget period. However, this section does not prohibit the use of tax proceeds for other lawful purposes.

Section 4. The Assessor is hereby directed to assess and collect taxes on all property subject to taxation by the City on the basis of 100% of the assessed valuation thereof at the rate set by this ordinance. The taxes levied hereby shall be delinquent after January 31, 2007.

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. This Ordinance shall take effect immediately upon final adoption and signature.

**PASSED AND APPROVED** on first reading on October 23, 2006

Councilmembers Voting Aye:  
Councilmembers Voting No:  
Councilmembers Absent:

**PASSED and APPROVED** on second reading on **AND ADOPTED** on December 13, 2006.

Councilmembers Voting Aye:  
Councilmembers Voting No:  
Councilmembers Absent:

**Attest:** [Signature]  
City Secretary (Seal)

**Signed:** [Signature]  
Mayor

**Recommended:** [Signature]  
City Manager

**Reviewed:** [Signature]  
City Attorney

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## 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.