

## CITY OF WEST UNIVERSITY PLACE 2008 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. Therefore, the *2008 Annual Operating Budget* serves as a **policy document** that presents the major policies governing the management of the City. It is also an **action plan** to give the public, elected officials and City staff information about what the City is doing and how efficiently. Finally, the *2008 Annual Operating Budget* functions as a tool, formally communicating the City's financial and operating plan for the coming year.

### FORMAT

The *2008 Annual Operating Budget* is grouped first by fund and then by department. Like most other 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 2008 budget, are presented for every fund. Like the checking account statement you monthly receive from your bank, the statements show beginning balances, revenues, expenditures and ending balances for the year. Accompanying the statements are narrative discussions of each fund's financial activity for the prior year and the expected activity for 2008. Graphs, schedules, and tables have are provided to help illustrate and clarify certain points.

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 2007, and a projection of what the department intends to accomplish in 2008. Detailed schedules compare the department's finances over several years, plus information about staffing.

The appendices detail the City's debt and revenues. Tables and schedules present historical information about the City's finances, the Budget Ordinance and an explanatory glossary of terms.

# CITY OF WEST UNIVERSITY PLACE

## 2008 OPERATING BUDGET

### Table of Contents

<b>Introduction</b>	
City Manager's Budget Message	i
Combined Summary Budget	xi
2008 Budget at a Glance	xii
Organization Chart	xiv
<b>General Fund</b>	
Summary Discussion	1
Administration	5
Finance	9
Police	15
Fire	19
Public Works	23
Parks and Recreation	31
<b>Debt Service Fund</b>	
Summary	39
<b>Water and Sewer Fund</b>	
Summary	41
Operations	43
<b>Solid Waste Fund</b>	
Summary	47
General Services	49
<b>Capital Projects Funds</b>	
Capital Project Fund	53
Infrastructure Replacement Fund	55
Sidewalk Construction Fund	56
Drainage Improvement Fund	57
Streetlight Improvement Fund	58
Capital Reserve Fund	59
Water and Sewer Capital Reserve Fund	60
<b>Internal Service Funds</b>	
Employee Benefit Fund	61
Equipment Replacement Fund	62
Technology Management Fund	63
<b>Special Revenue Funds</b>	
Parks Fund	65
Court Technology Fund	65
METRO Grant Fund	66
Court Security Fund	66
Tree-Replacement Fund	67
Recreation Center Grant Fund	67
<b>Appendix</b>	
Appendix A – Bonded Debt	69
Appendix B - Revenue Sources	71
Glossary of Terms	77
<b>Ordinances</b>	
Ordinance No. 1855 – Budget Ordinance	
Ordinance No. 1856 – Tax Ley	



# City of West University Place

*A Neighborhood City*



December 12, 2007

Honorable Mayor Bob Kelly  
City Council Members  
City of West University Place  
3800 University Boulevard  
West University Place, Texas 77005

Dear Mayor Kelly and City Council Members:

In compliance with State law, the City's Charter, and good management practices, I am pleased to submit the *Proposed 2008 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 half-decade to improve the efficiency and effectiveness of our operations. This Budget 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 fourth consecutive year.

In fact, for the second consecutive 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 past 15 years in addressing the major infrastructure improvements that are already enriching our residents' quality of life.

## **2008 BUDGET SUMMARY**

The 2008 Budget anticipates approximately \$34.7 million in revenues and other incoming sources, with approximately \$36.8 million in expenditures, which will be balanced by reducing built-up reserves by \$2.1 million. This reduction in reserves reflects decreased need for carry-over funds to complete Infrastructure Replacement and Sidewalk Construction Program projects. Adding a policy on use of reserves to the City's Financial Policies also contributes to the reduction. Revenue of \$13.0 million from

property taxes is virtually unchanged from the prior year's Revised Budget. User fees are sharply higher, because the 2008 Budget reflects a 10% increase in water and sewer fees and a return to a more normal pattern of consumption in the water and sewer utility. Other revenues, which are largely consist of Grants and Investment Income, are expected to increase. They include a \$4.9 million Grant by Friends of West University Place Parks for improvements to the Recreation Center, plus a \$4.3 million grant from METRO to improve traffic flow by replacing two drainpipes with a full bridge over Poor Farm Ditch on Bellaire Boulevard.

Total 2008 projected expenditures of \$36.8 million are up \$2.7 million from the 2007 Revised Budget. They include operating expenditures of \$15.9 million, spending on capital improvement projects of \$12.8 million, and debt repayment of \$8.1 million.

**SOURCES**

This Budget projects income sources, not including inter-fund transfers, of \$34.6 million to be available to fund 2008 operations and projects. This is about \$10.6 million, or 44.4 percent, higher than the current year's revised estimate. General Fund revenues, projected at about \$12.1 million, are approximately 4.8% above the current year's revised estimate.

	2007 Estimated	2008 Budget	Change	% Change
Property Taxes	\$ 12,908,340	\$ 13,036,130	\$ 127,790	1.0%
Other Taxes	1,783,090	1,825,600	42,510	2.4%
Licenses and Permits	482,200	693,070	210,870	43.7%
Fees for Services	6,383,940	7,511,330	1,127,390	17.7%
Other Revenues	2,448,365	7,400,513	4,952,148	202.3%
Debt	-	4,200,000	4,200,000	0.0%
<b>Total</b>	<b>\$ 24,005,935</b>	<b>\$ 34,666,643</b>	<b>\$ 10,660,708</b>	<b>44.4%</b>

Property Taxes

Given the levels of increased assessed valuation, this Budget recommends reducing the City's *ad valorem* property tax rate to 36.6 cents from 40.2 cents per \$100 assessed valuation, which is below the current Effective Tax Rate of 36.76 cents.

The City's tax rate comprises two components. One covers maintenance and operations, while the other pays debt service. An 11.4 percent growth in assessed valuation and new home construction will provide sufficient funds for expected increases

	2008		2007		Monthly Increase/ (Decrease)
	Levy Rate/ \$100	Monthly Cost / Typical Family	Levy Rate/ \$100	Monthly Cost / Typical Family	
Operating levy	\$0.1860	\$100.60	\$0.1920	\$93.12	\$7.48
Debt service levy	\$0.1800	\$97.35	\$0.2100	\$101.85	(\$4.50)
	<b>\$0.3660</b>	<b>\$197.95</b>	<b>\$0.4020</b>	<b>\$194.97</b>	<b>\$2.98</b>
Average home value	\$649,000		\$582,000		

to maintenance and operations costs at the proposed tax rate of 18.6 cents per \$100 assessed valuation.

The debt service tax rate will decrease 3.0 cents to 18 cents per \$100 assessed valuation, also due to the growth of assessed valuations. Current debt service requirements have stabilized, and as assessed values grow with new home construction, the tax rate needed to support these payments is expected to decline. Additionally, the 2008 Budget proposes using reserves in the Debt Service Fund to reduce the property tax rate even further.

### 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.

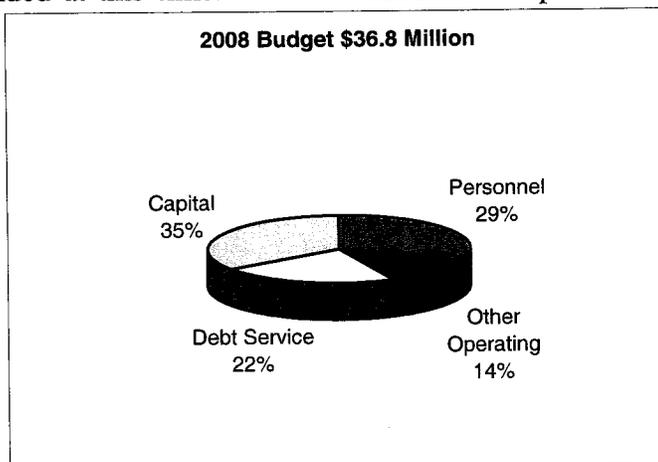
**Specialized Fees, Licenses, Permits, and Recreation Fees** - This Budget includes a new-structure service fee of \$2,000. This fee will be charged to builders for connecting to the City's water and sewer utility system. Also included is a significant restructuring of fees for most of the services provided by the Parks and Recreation Department. Finally, new or increased fees for animal control, health permits, alarm registration and annual renewal, and false alarms are incorporated into the 2008 Budget.

**Water and Sewer Rates** - The City's revenue bond covenants require net revenues (operating revenues plus interest) to equal at least 110 percent 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 2007, the City of Houston announced a water rate increase of 20 percent in addition to a 3.6 percent increase already scheduled. In order to pass along and recover these increases, plus another increase expected in early 2008, Council increased rates by 10 percent in October 2007.

No further increases are recommended at this time. 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 the sixth straight year, we are *not* recommending a rate increase, but this may change in the future if the amount or value of recyclables collected and sold decreases. As it stands, the sale of recyclables is providing almost 24% of the revenue used to support the cost of operations. A rate increase *may* be needed in the



future to offset inflationary increases or a downturn in the amount or value of recyclables collected.

**EXPENDITURES**

The 2008 Budget proposes total expenditures of \$36.8 million. It devotes \$15.9 million, or 43.2 percent, to operating expenditures, \$12.8 million, or 34.8 percent, to capital improvements, and \$8.1 million, or 21.9 percent, to service the City’s outstanding bonds.

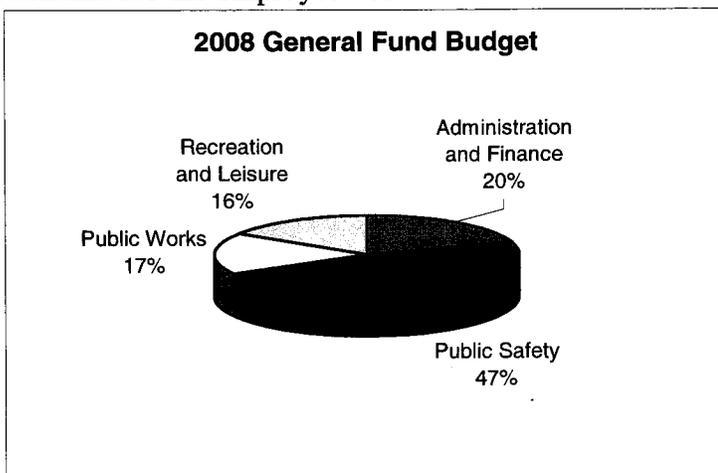
Overall, the 2007 Budget is \$2.7 million, or 7.9 percent, more than the prior year, an increase that primarily reflects the carryover of capital projects. Increased cost for electricity, due both to adding new streetlights and an increase in the rates as an existing long-term contract expires, also contribute to the increase.

Operating Budget

The City Operating Budget contains four funds: the General Fund, the Debt Service Fund, the Water and Sewer Fund and the Solid Waste Fund.

	2007 Budget	2008 Budget	Change	% Change
Personnel	\$ 10,229,310	\$ 10,778,260	\$ 548,950	5.4%
Other Operating	4,702,250	5,151,230	448,980	9.5%
Total Operating	14,931,560	15,929,490	997,930	6.7%
Capital Outlay	11,109,647	12,833,503	1,723,856	15.5%
Debt Service	8,094,380	8,074,590	(19,790)	-0.2%
Total Expenditures	\$ 34,135,587	\$ 36,837,583	\$ 2,701,996	7.9%

**General Fund** – The proposed General Fund budget of \$11.9 million (excluding transfers) is about \$866,000, or 7.8 percent, above its 2007 Budget. This increase reflects the cost of electricity and higher premiums for the employee health care benefit. Public Safety (Police and Fire) continues to receive a large share of the General Fund Budget, with combined expenditures totaling \$5.6 million. Police and Fire services account for 47 percent of all General Fund expenditures.



**Debt Service Fund** – As in 2007, the City will pay \$6.8 million in principal, interest and fiscal agent’s fees in 2008.

Increased assessed values and consistent collection rates enabled a tax rate decrease to 18 cents per \$100 of assessed value. This tax rate is expected to remain stable for the next several years, as assessed values rise.

**Water Utility Fund** – The Water Utility Fund’s total budget of \$5.3 million is \$328,000, or 6.6 percent, greater than 2007’s appropriation. While salary costs diminished 9.1 percent, given two fewer authorized positions, increases in the anticipated costs of surface water, electricity and a re-allocation of internal costs will more than offset the savings. Revenues are expected to increase \$1.2 million, or 27 percent, thanks to a rate increase implemented in 2007 and anticipated return to a more traditional weather pattern in 2008.

**Solid Waste Fund** – The direct cost of collecting and disposing of solid waste is expected to increase \$143,480, or 15 percent, over that estimated for 2007, due to allocating \$38,500 for repairs and renovations at the Recycling Center, increased disposal costs, and higher charges for equipment replacement.

#### Internal Service Funds

Internal Service Funds provide accounting and budgetary controls for expenditures common to all funds. West U has established three such Internal Service Funds.

**Employee Benefit Fund** - The Employee Benefit Fund was created to facilitate accounting and oversight over the cost of employee benefits, particularly the cost of health care. In 2008 the City will transfer \$1.5 million to this fund, 18 percent, more than the \$1.2 million provided in 2007. Expenditures are expected to increase 12.5 percent since an increase in health care premiums took effect in May 2007.

**Equipment Replacement Fund** - The Equipment Replacement Fund receives funds from operations to purchase equipment routinely used to provide City services. In 2008, expected expenditures of \$518,000 include purchase of an ambulance, street sweeper, and a senior citizens van.

**Technology Management Fund** - The management of the City’s funding of critical technology is financed through the Technology Management Fund. In 2008, managing, supporting and replacing computers, networks, and communication equipment are expected to cost \$642,000. As for all of the Internal Service Funds, the Technology Management Fund is financed by changes to operating funds. For 2008, a major reallocation of the cost of this Fund would follow an analysis of the application of technology.

#### Employee Staffing

This Budget decreases current staffing levels of 121 to 119 Full Time Equivalent (FTE) employees. Overall, the City’s population and its number of FTEs have remained relatively unchanged.

We constantly strive to make our services more effective and efficient, whether through using new technology, or by reclassifying or reassigning 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 -

December 12, 2007

Honorable Mayor Bob Kelly and City Council Members (*continued*)

overall operating costs while maintaining and sometimes even increasing our level of service.

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 2008:

<b>City of West Unviersity Place</b>								
<b>Full-Time Equivalent (FTE) Position Summary: 2000 to 2007</b>								
<b>Department</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
Administration	4.00	4.00	4.00	4.00	4.50	4.00	4.00	4.00
Finance	10.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00
Police	35.00	36.00	35.00	33.00	32.00	32.00	32.00	32.00
Fire	20.00	20.00	23.00	24.00	24.50	25.00	24.00	24.00
Parks & Recreation	6.00	6.00	6.00	8.00	8.00	8.00	10.00	10.00
Public Works	22.00	23.00	23.00	21.00	21.00	21.00	20.00	19.00
Technology Fund	0.00	0.00	0.00	0.00	0.00	0.00	2.00	3.00
Water Fund	14.00	15.00	14.00	14.00	14.00	14.00	14.00	12.00
Solid Waste Fund	10.00	10.00	10.00	7.00	7.00	7.00	7.00	7.00
<b>Total City FTEs</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>	<b>119.00</b>

#### Public Works Department

A vacant Building Inspector position was deleted. In the Water Utility Fund, one position, that of a Public Works Coordinator, was deleted in anticipation of the completion of the infrastructure and sidewalk programs, and the Geographic Information System (GIS) technician was transferred to the Technology Management Fund.

#### Police Department

A vacant 2007 Records Manager position was deleted, and a new patrol officer position was added, maintaining the staffing level at 32 and bringing the total number of authorized patrol officers to 16.

#### Wages and Benefits

This year we are proposing an average 3 percent merit increase, plus a \$1,500 Cost-of-Living increase in base salaries. The increase would take effect on September 1, 2008. Section 2.022 of the City Code requires the City Manager to conduct a separate annual review of public safety salary structures and to maintain them at 105 percent of the market rate. The latest annual review demonstrates that the City can meet this requirement with only minor changes to those salary schedules. Additionally, an increase of \$100 is proposed for employees who receive monthly auto allowances. The Information Technology Manager and the Human Resource/Risk Manager are now included in the auto allowance plan. This creates an auto allowance for all nine employees categorized in the executive portion of the City's pay plan..

### **CAPITAL IMPROVEMENTS**

This Budget proposes \$13 million to cover three capital improvement projects.

Below is a summary of the proposed capital projects:

College Street/Bellaire Boulevard Transportation Improvements: This Budget includes \$6.5 million to construct improvements to Bellaire Boulevard. This project is currently funded through a \$4.3 million grant from METRO and a \$1.9 million allocation from the General Fund Reserve.

Emergency Power Generation: The 2008 Budget includes funding to provide electrical generators with sufficient capacity to power the City's emergency operations.

Technology Improvements: This Budget would fund consolidation and enhancements of the City's computer servers and other networking infrastructures to reduce maintenance and increase reliability.

Phase II of Streetlight Replacement Project: This Budget transfers \$1.2 million to the Streetlight Improvement Fund from the Capital Reserve Fund to finance the second phase of the Streetlight Replacement Project, expected complete in 2008.

Acquisition and Development of Parks: In 2006, the voters authorized \$2 million to be spent acquiring and developing Parks in targeted areas of WestU. In 2007, \$420,000 of this authorization was used to acquire property on Corondo Court.

## **ECONOMIC CONDITION AND OUTLOOK**

West U continues to enjoy an enviably stable outlook, with property values approaching \$3.7 billion, up an astounding 146 percent since 1993. Among reasons for this strength is West U's convenient location to 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 to raise a family.

## **SUMMARY**

This Budget is sound and builds upon the carefully 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 2008 Budget provides for:

- A 3 percent merit increase in salaries.
- A \$1,500 cost-of-living allowance to offset the anticipated increases of health benefits for dependents.

- Participation in a salary survey with the adjacent City of Bellaire.

***The City's current services to citizens are to be given priority. Increases or decreases in service levels should be clearly, 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 2008.

***All fee schedules, user charges, and charges for utility services must 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, the City's fee schedule was completely reviewed and adjustments were recommended to assure rates were both equitable and sufficient.

***The City will avoid budget and accounting procedures that balance the current Budget at the expense of future Budgets.***

This means avoiding postponement of necessary operating expenditures, using short-term debt to finance operating expenditures (personnel, supplies, operating charges), or accruing future years' revenues. The 2008 Budget meets this key standard.

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

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

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

The City's current equipment replacement reserves are sufficient to replace necessary vehicles and equipment on an annual basis.

***The City will maintain financial reserves adequate to protect the community against unforeseen events. General Fund Reserves will be maintained at 20 percent of the estimated revenue for the current Annual Budget: 10 percent for unforeseen events and 10 percent for unexpected revenue shortfalls. All other operating fund reserves will be maintained at 10 percent of the estimated revenue for the Current Budget.***

December 12, 2007

Honorable Mayor Bob Kelly and City Council Members (*continued*)

Based upon this policy, the Budget recommends transferring \$1.7 million of excess General Fund Reserves to the Capital Reserve Fund. All operating reserves are at, or above, the target established by this policy.

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

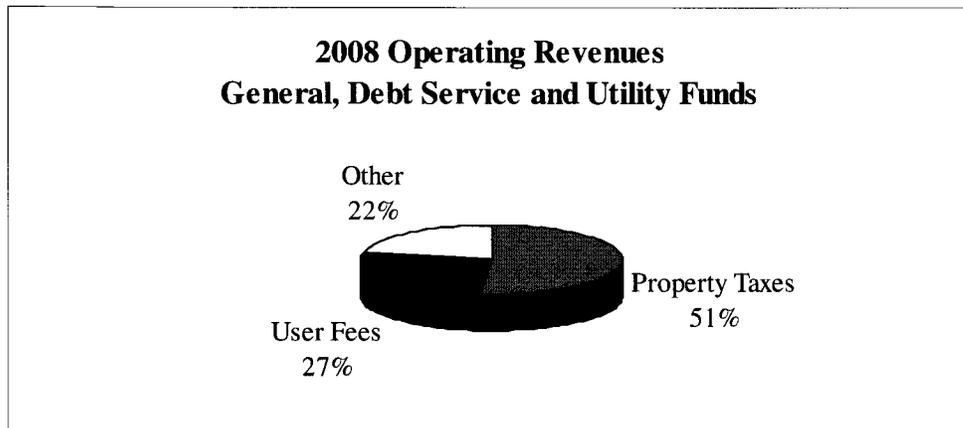
Respectfully submitted,

A handwritten signature in black ink, appearing to read "Michael Ross". The signature is fluid and cursive, with the first name "Michael" written in a larger, more prominent script than the last name "Ross".

Michael Ross  
City Manager

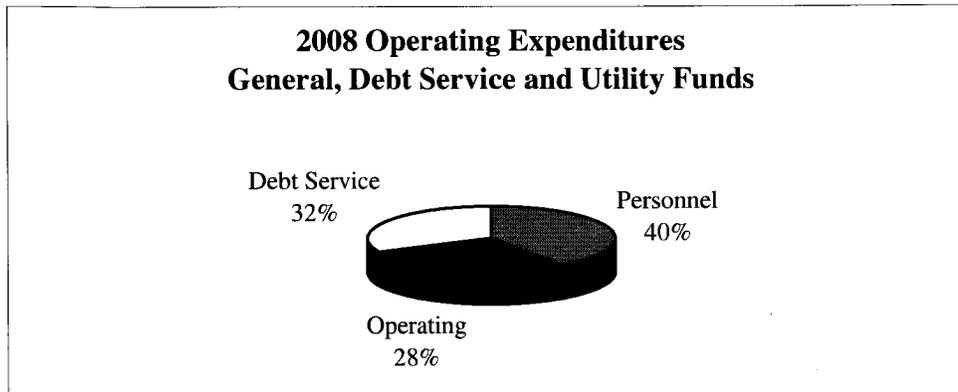
**Budget 2008**  
**Combined Summary of Revenues and Expenditures**

	Beginning Balance	Sources			Total	Expenditures and Transfers	Ending Balance
		Property Taxes	User Fees	Other			
General Fund	\$ 2,452,697	\$ 6,632,630	\$ 447,000	\$ 5,057,300	\$ 12,136,930	\$ 11,979,980	\$ 2,609,647
Debt Service Fund	1,202,652	6,403,500	-	75,000	6,478,500	6,805,270	875,882
Water and Sewer Fund	543,917	-	5,465,000	20,000	5,485,000	5,291,910	737,007
Water and Sewer Capital Reserve	306,557	-	-	250,000	250,000	448,000	108,557
Solid Waste Fund	341,715	-	940,000	330,000	1,270,000	1,304,350	307,365
Capital Project Fund	(280,072)	-	-	2,515,000	2,515,000	2,175,000	59,928
Infrastructure Replacement Fund	50,000	-	-	-	-	50,000	-
Sidewalk Construction Fund	49,372	-	-	570,000	570,000	619,372	-
Transportation Improvement Fund	2,257,517	-	-	6,133,000	6,133,000	8,390,520	(3)
Streetlight Improvement Fund	-	-	-	1,200,000	1,200,000	1,200,000	-
Capital Reserve Fund	-	-	-	1,854,680	1,854,680	1,854,680	-
Employee Benefit Fund	(20,457)	-	-	1,678,660	1,678,660	1,633,430	24,773
Equipment Replacement Fund	340,566	-	-	339,600	339,600	518,000	162,166
Technology Fund	19,830	-	-	648,510	648,510	641,910	26,430
Parks Fund	208	-	-	4,400	4,400	4,400	208
Court Technology Fund	(2,039)	-	-	9,530	9,530	4,500	2,991
Court Security Fund	8,520	-	-	7,500	7,500	16,000	20
Metro Grant Fund	-	-	-	259,000	259,000	259,000	-
Tree-Replacement Fund	52,589	-	-	31,000	31,000	50,000	33,589
Recreation Center Grant Fund	1,018,111	-	-	50,000	50,000	1,068,111	-
<b>Total All Funds</b>	<b>\$ 8,341,683</b>	<b>\$ 13,036,130</b>	<b>\$ 6,852,000</b>	<b>\$ 21,033,180</b>	<b>\$ 40,921,310</b>	<b>\$ 44,314,433</b>	<b>\$ 4,948,560</b>

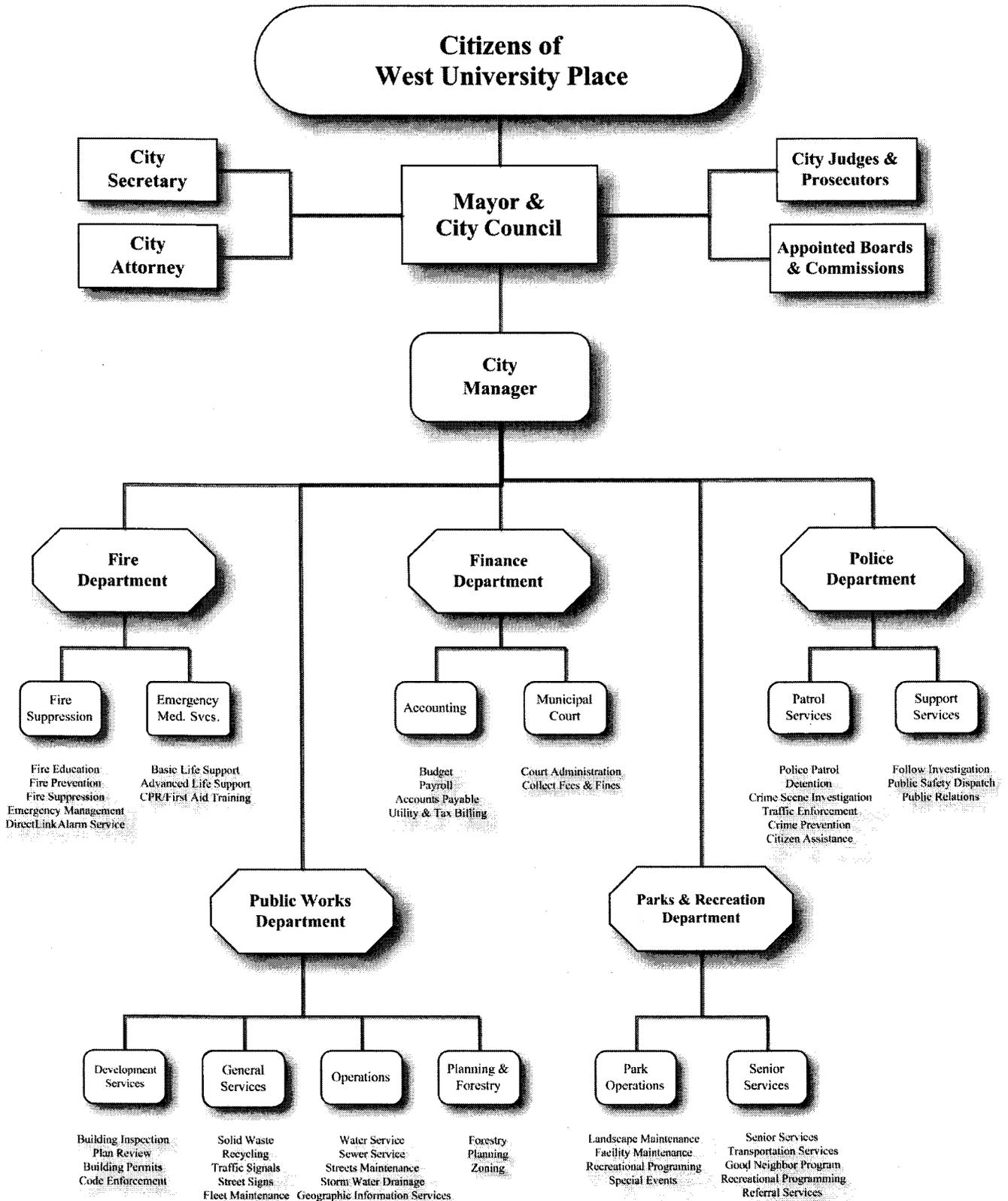


**CITY OF WEST UNIVERSITY PLACE  
2008 BUDGET AT A GLANCE**

	General Fund	Debt Service Fund	Water Utility	Solid Waste	Total
<b><u>Revenues</u></b>					
Property Taxes	\$ 6,632,630	\$ 6,403,500	\$ -	\$ -	\$ 13,036,130
User Fees	447,000	-	5,465,000	940,000	6,852,000
Other	5,057,300	75,000	20,000	330,000	5,482,300
<b>Total Revenues</b>	<b>\$ 12,136,930</b>	<b>\$ 6,478,500</b>	<b>\$ 5,485,000</b>	<b>\$ 1,270,000</b>	<b>\$ 25,370,430</b>
<b><u>Operating Expenditures</u></b>					
Personnel	\$ 8,827,590	\$ -	\$ 903,490	\$ 588,400	\$ 10,319,480
Operating	3,152,390	-	3,119,100	715,950	6,987,440
Debt Service	-	6,805,270	1,269,320	-	8,074,590
<b>Total Expenditures</b>	<b>\$ 11,979,980</b>	<b>\$ 6,805,270</b>	<b>\$ 5,291,910</b>	<b>\$ 1,304,350</b>	<b>25,381,510</b>
<b><u>Capital Improvements</u></b>					
Recreation Center					\$ 1,068,110
Parks					1,605,000
Sidewalk Replacement					619,470
Streetlight Improvements					1,200,000
Transportation and Drainage Improvements					6,540,320
General					1,800,603
					<b>\$ 12,833,503</b>



# The City of West University Place, Texas



## **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.

## 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 2007** The 2007 Budget forecast a revenue total of \$11.1 million to finance the General Fund's services. Based on collections and data available on August 31, 2007, revenues appear likely to reach \$11.6 million.

Sales taxes, recreation fees, alarm-monitoring, and investment earnings are all expected to exceed their original projections. Altogether, revenues are expected to exceed 2007 targets by 4.2 percent, or \$466,710.

**Expenditures Estimated for 2007** The original 2007 Budget appropriated \$11.1 million, which was subsequently amended to \$13.4 million. Based on expenditures through August 31, 2007, it appears that total actual expenditures will fall just below the appropriated amount.

**Financial Position in 2007** - The City of West University Place's General Fund should close 2007 in sound fiscal condition. The balance estimated available for appropriation will approximate \$2.2 million. This amount represents 19 percent of proposed 2008 expenditures.

A revision to the City's Financial Policies has established that General Fund reserves be maintained at 20 percent of the revenue budget for the coming year. The primary purpose of thus reserving fund balance is to buffer unforeseen events.

The General Fund's unencumbered reserves likely will close 2007 below that target because of a \$1.8 million transfer of General Fund Reserves to fund the College Street/Bellaire Boulevard Improvement

Project. This shortfall will be replaced in 2008 according to Financial Policies.

### 2008 BUDGET

**Projected 2008 Revenues.** The City's General Fund Revenues for fiscal 2008 are forecast to increase 9.2 percent over 2007's budgeted revenues. Total 2008 revenues are expected to be approximately \$12.1 million.

Revenues from property taxes will grow by \$456,350, a 7.4 percent increase. The *ad valorem* tax rate dedicated to operations is proposed to decrease by 0.6 cents to 18.6 cents per \$100 of assessed value. Taxable value in West University Place increased 11% to \$3.55 billion. New construction accounted for \$67 million of this increase, and the enhanced marketability of West U property added the balance.

Revenue generated by the City's one-cent sales tax is budgeted at \$850,000, 12.5 percent, over the \$755,500 budgeted in 2007. Collections of sales tax in 2008 are expected to be \$850,000.

As in the prior year, franchise taxes are expected to provide 8.0 percent, of the City's General Fund revenues.

Because of lower interest rates and reduced reserves, earnings on the City's investments are forecast to provide \$250,000 in revenues, well below the \$350,000 projected in 2007.

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 18 percent to \$312,000.

As in previous budgets, 2008's anticipates payments from the Water and Sewer Utility Enterprise Fund (\$660,000) and the Solid Waste Collection Fund (\$280,000). These payments cover administrative costs. Meter reading, billing, accounting, legal, data processing, fuel and insurance are all

**GENERAL FUND (Continued)**

budgeted through the General Fund in order to centralize controlling their costs.

**Expenditures in 2008.** The 2008 Budget appropriates \$11,979,980 for the General Fund, down 10.9 percent from the 2007 General Fund's \$13,438,900 amended budget.

Personnel costs - Personnel costs, including benefits, will amount to \$8.8 million, or 74 percent of the budget, and a 7.3 percent

increase over the corresponding 2007 budget. Health care costs are projected to total \$974,180, up 20.4 percent over the 2007 Budget due to sharp premium increases in 2007. As in prior years, the 2008 Budget provides for a 3 percent increase on salaries, effective on the employee's City employment anniversary date, and proposes a cost-of-living adjustment of \$1,500 to take effect on September 1, 2008.

**GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
<b>REVENUES:</b>				
Property taxes	\$ 5,519,696	\$ 5,865,156	\$ 6,176,250	\$ 6,632,630
Franchise taxes	913,999	1,000,929	953,090	961,000
Sales taxes	761,176	1,043,742	830,000	864,600
Licenses and Permits	568,318	554,263	482,200	693,070
Fees for service	352,274	409,139	439,000	447,000
Other fees	234,546	214,595	224,990	221,140
Recreation fees	564,629	639,853	702,140	659,330
Fines and court costs	178,601	250,849	226,450	248,200
Investment earnings	109,372	268,377	360,000	250,000
Other revenues	212,683	153,215	249,000	219,960
Interfund transactions	870,000	870,000	940,000	940,000
<b>TOTAL REVENUES</b>	<b>10,285,294</b>	<b>11,270,118</b>	<b>11,583,120</b>	<b>12,136,930</b>
<b>EXPENDITURES BY DEPARTMENT:</b>				
Administration	766,672	911,548	806,020	868,380
Finance	1,479,462	1,469,606	1,465,540	1,488,870
Police	2,531,459	2,707,128	2,762,120	3,123,280
Fire	2,237,149	2,321,400	2,334,360	2,528,310
Public Works	1,582,592	1,557,955	1,902,010	2,064,360
Parks and Recreation	1,369,317	1,467,726	1,643,580	1,906,780
Transfers	-	-	2,385,000	-
<b>TOTAL EXPENDITURES</b>	<b>9,966,651</b>	<b>10,435,363</b>	<b>13,298,630</b>	<b>11,979,980</b>
<b>NET REVENUE (EXPENDITURE)</b>	<b>318,643</b>	<b>834,755</b>	<b>(1,715,510)</b>	<b>156,950</b>
<b>BEGINNING BALANCE</b>	<b>3,014,809</b>	<b>3,333,452</b>	<b>4,168,207</b>	<b>2,452,697</b>
<b>ENDING BALANCE</b>	<b>3,333,452</b>	<b>4,168,207</b>	<b>2,452,697</b>	<b>2,609,647</b>
<b>RESERVED FOR ENCUMBRANCES<sup>1</sup></b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>
<b>UNRESERVED FUND BALANCE</b>	<b>\$ 3,208,923</b>	<b>\$ 3,523,903</b>	<b>\$ 2,242,697</b>	<b>\$ 2,399,647</b>

<sup>1</sup>Reserved for City Manger's Contract

**GENERAL FUND  
SCHEDULE OF EXPENDITURES BY TYPE**

	2006 Actual	206 Percent	2007 Estimate	2007 Percent	2008 Budget	2008 Percent
<b>Personnel</b>						
Compensation	\$ 5,505,385	52.76%	\$ 5,587,870	51.47%	\$ 6,045,580	50.46%
Benefits	2,086,518	19.99%	2,350,830	21.65%	2,624,190	21.90%
Human resources	27,416	0.26%	25,000	0.23%	10,000	0.08%
Training	89,335	0.86%	101,700	0.94%	111,500	0.93%
Dues and publications	30,869	0.30%	32,020	0.29%	36,320	0.30%
<b>Total Personnel</b>	<b>7,739,523</b>	<b>74.17%</b>	<b>8,097,420</b>	<b>74.59%</b>	<b>8,827,590</b>	<b>73.69%</b>
<b>Operating Charges</b>						
Communication	127,910	1.23%	133,700	1.23%	139,590	1.17%
Community Relations	43,865	0.42%	47,400	0.44%	44,000	0.37%
Services	1,111,300	10.65%	790,250	7.28%	924,170	7.71%
Insurance	137,635	1.32%	141,230	1.30%	144,530	1.21%
Maintenance and repairs	333,597	3.20%	287,950	2.65%	272,190	2.27%
Internal charges	133,992	1.28%	576,310	5.31%	698,160	5.83%
Supplies	157,137	1.51%	176,910	1.63%	191,950	1.60%
Fuel	71,615	0.69%	125,000	1.15%	150,000	1.25%
Utilities	359,946	3.45%	378,500	3.49%	420,000	3.51%
Other	218,843	2.10%	101,850	0.94%	157,800	1.32%
<b>Total Operating Charges</b>	<b>2,695,840</b>	<b>25.83%</b>	<b>2,759,100</b>	<b>25.41%</b>	<b>3,142,390</b>	<b>26.23%</b>
Capital outlay	-	0.00%	-	0.00%	10,000	0.08%
<b>Total General Fund</b>	<b>\$ 10,435,363</b>	<b>100.00%</b>	<b>\$ 10,856,520</b>	<b>100.00%</b>	<b>\$ 11,979,980</b>	<b>100.00%</b>

**GENERAL FUND  
SCHEDULE OF EXPENDITURES BY PURPOSE**

	2006 Actual	2006 Percent	2007 Estimated	2007 Percent	2008 Budget	2008 Percent
<b>Administration</b>						
City Management	911,548	8.74%	806,020	7.39%	868,380	7.25%
Finance	1,469,606	14.08%	1,465,540	13.43%	1,488,870	12.43%
<b>Total Administration</b>	<b>2,381,154</b>	<b>22.82%</b>	<b>2,271,560</b>	<b>20.81%</b>	<b>2,357,250</b>	<b>19.68%</b>
<b>Public Safety</b>						
Police	2,707,128	25.94%	2,762,120	25.31%	3,123,280	26.07%
Fire	2,321,400	22.25%	2,334,360	21.39%	2,528,310	21.10%
<b>Total Public Safety</b>	<b>5,028,528</b>	<b>48.19%</b>	<b>5,096,480</b>	<b>46.70%</b>	<b>5,651,590</b>	<b>47.18%</b>
Public Works	1,557,955	14.93%	1,902,010	17.43%	2,064,360	17.23%
Recreation and Leisure	1,467,726	14.06%	1,643,580	15.06%	1,906,780	15.92%
<b>Total General Fund</b>	<b>\$ 10,435,363</b>	<b>100.00%</b>	<b>\$ 10,913,630</b>	<b>100.00%</b>	<b>\$ 11,979,980</b>	<b>100.00%</b>

**This Page Intentionally Left Blank**

## **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. (2008 Budget \$145,860)

*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. (2008 Budget \$722,520)

### **ADMINISTRATION DEPARTMENT 2008 GOALS**

- \* Complete sidewalk construction and repair program.
- \* Continue progress towards City Council Goals
- \* Improve citizen service request and tracking system.
- \* Revise the *Employee Policy Handbook*.
- \* Coordinate Employee Salary, Recruitment and Retention Study
- \* Update citywide record retention program and provide appropriate training for departments.
- \* Complete citywide transfer to computerized record retention (Laser Fiche) and provide for universal sharing of public record files.

### **BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 4 (2007 authorized full-time employees – 4).
- \* Legal fees – 2008 Budget - \$115,000; 2007 Budget \$145,000
- \* Reflects increase in Mayor and Council salaries - \$12,000.
- \* Technology Management Fund charges assessed - \$55,920.
- \* Total budget - \$868,380 (2007 total budget - \$794,000).

## ADMINISTRATION DEPARTMENT

<b>Administration Department Summary Comparison Budget</b>					
Account Description	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
<i>Administration</i>					
Personnel	\$ 446,840	\$ 482,080	\$ 504,656	\$ 528,000	\$ 544,800
Operating charges	54,874	67,169	83,235	105,900	177,720
Capital	12,683	4,749	-	5,000	-
<b>Total</b>	<b>514,397</b>	<b>553,998</b>	<b>587,891</b>	<b>638,900</b>	<b>722,520</b>
<i>Council</i>					
Personnel	4,674	4,545	4,536	11,900	16,710
Operating charges	110,825	208,129	319,121	155,220	129,150
<b>Total</b>	<b>115,499</b>	<b>212,674</b>	<b>323,657</b>	<b>167,120</b>	<b>145,860</b>
<b>Total Department</b>	<b>\$ 629,896</b>	<b>\$ 766,672</b>	<b>\$ 911,548</b>	<b>\$ 806,020</b>	<b>\$ 868,380</b>

<b>Administration Department Staffing Schedule (General Fund)</b>					
POSITION	GRADE	2007 BUDGET	2008 BUDGET	SALARY RANGE**	
				MINIMUM	MAXIMUM
<i>Administration</i>					
City Manager	NC	1	1	140,000	
City Secretary	NC	1	1	79,000	
Human Resources/Risk Manager	ER 1	1	1	67,870	90,958
Administrative Assistant	38	-	1	39,120	52,575
Assistant to City Manager	41	1	-	48,963	65,770
<b>Total Administration Department</b>		<b>4</b>	<b>4</b>		

NC - These positions are appointive; salaries are set by the City Council

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

## ADMINISTRATION DEPARTMENT

### Administration Division Line Item Budget

<i>Administration</i> Account Description	Acutal 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Salaries and wages	\$ 324,224	\$ 337,036	\$ 353,739	\$ 350,150	\$ 339,940	\$ 365,680
Overtime	190	67	-	-	-	-
Longevity	1,215	1,223	1,260	1,650	1,530	1,940
Auto allowance	10,056	9,640	9,600	12,360	11,850	11,370
Part-time/temporary	-	2,616	5,760	-	1,060	15,100
Retirement contribution	48,337	53,796	58,328	58,760	59,120	61,900
Social security cont.	22,874	23,449	23,703	22,940	27,510	27,790
Health care benefits	22,597	27,496	32,360	41,000	33,570	34,780
Workers' compensation	649	1,208	907	650	860	900
Other benefits	-	4,194	6,780	7,510	7,560	4,540
Employee relations	16,698	21,355	12,219	10,800	20,000	10,800
Recruiting and hiring <sup>1</sup>	-	-	-	10,000	25,000	10,000
<b>Personnel</b>	<b>446,840</b>	<b>482,080</b>	<b>504,656</b>	<b>505,820</b>	<b>528,000</b>	<b>544,800</b>
Communications costs	16,627	21,534	28,023	30,000	30,000	30,000
Community relations	2,848	2,414	4,662	5,000	5,000	5,000
Consultants	-	-	10,912	5,800	-	-
Professional dues	8,326	7,140	8,571	6,230	7,000	7,000
Publications	1,682	5,067	3,438	4,000	3,000	4,000
Technology <sup>2</sup>	-	-	-	-	-	55,920
Equipment maintenance	238	1,862	55	1,000	100	-
Equipment lease/rent	8,302	8,038	5,734	7,500	7,500	7,500
Office supplies	4,728	9,147	4,039	5,300	5,300	5,300
Travel and training	12,123	11,967	17,801	18,000	18,000	18,000
Contingency <sup>1</sup>	-	-	-	40,000	30,000	45,000
<b>Operating charges</b>	<b>54,874</b>	<b>67,169</b>	<b>83,235</b>	<b>122,830</b>	<b>105,900</b>	<b>177,720</b>
Data processing hardware	12,683	4,749	-	7,500	5,000	-
<b>Capital</b>	<b>12,683</b>	<b>4,749</b>	<b>-</b>	<b>7,500</b>	<b>5,000</b>	<b>-</b>
<b>Division Total</b>	<b>\$ 514,397</b>	<b>\$ 553,998</b>	<b>\$ 587,891</b>	<b>\$ 636,150</b>	<b>\$ 638,900</b>	<b>\$ 722,520</b>

<sup>1</sup>Transferred from Finance Department City-Wide Budget in 2007

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

## ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget						
Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Salaries and wages	\$ 4,345	\$ 4,216	\$ 4,200	\$ 4,200	\$ 10,120	\$ 14,400
Social security cont.	322	322	320	320	780	1,110
Workers' compensation	7	7	16	30	-	200
Employee relations	-	-	-	1,000	1,000	1,000
Personnel	4,674	4,545	4,536	5,550	11,900	16,710
Communication costs	-	-	-	5,000	5,000	5,000
Community relations	761	2,776	1,427	2,350	3,200	3,200
Legal	108,983	196,443	301,199	129,000	129,000	115,000
Professional dues	-	-	-	2,150	2,520	2,150
Election expense	-	6,972	14,227	10,000	11,700	-
Travel and training	1,081	1,938	2,268	3,800	3,800	3,800
Operating charges	110,825	208,129	319,121	152,300	155,220	129,150
<b>Total</b>	<b>\$ 115,499</b>	<b>\$ 212,674</b>	<b>\$ 323,657</b>	<b>\$ 157,850</b>	<b>\$ 167,120</b>	<b>\$ 145,860</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. (2008 Budget - \$889,120)

*Municipal Court* – Administers the City's municipal court. (2008 Budget - \$199,220)

*Non-departmental* – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a satisfactory way, and for transfers to other funds. (2008 Budget - \$400,530)

### **FINANCE DEPARTMENT 2008 GOALS**

- \* Provide information needed to inform public for bond election in 2008.
- \* Outsource the billing and collection of property taxes to Harris County.
- \* Review alternatives to the current City administrative support software.
- \* Work with Information Technology to implement on-line utility bill inquiry, presentment and payment.

### **FINANCE DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 8 (2007 authorized full-time employees – 8).
- \* Total budget - \$1,488,870 (2007 total budget - \$1,440,590).
- \* Increased cost of appraisal services provided by the Harris County Central Appraisal District - \$20,000.
- \* Includes increased electricity due to Reliant Energy for new streetlights - \$70,000.
- \* Transferred Telephone budget to Technology Fund – \$67,000 decrease.
- \* Decreased contribution to Technology Fund due to reallocation - \$48,800 reduction.

## FINANCE DEPARTMENT

<b>Finance Department Summary Comparison Budget</b>					
<b>Account Description</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Estimate</b>	<b>2008 Budget</b>
<i>Finance</i>					
Personnel	\$ 447,092	\$ 468,774	\$ 492,883	\$ 526,850	\$ 504,670
Operating charges	344,148	368,255	376,117	410,800	384,450
Capital	-	2,576	-	-	-
<b>Total</b>	<b>791,240</b>	<b>839,605</b>	<b>869,000</b>	<b>937,650</b>	<b>889,120</b>
<i>Municipal Court</i>					
Personnel	168,408	123,012	124,466	142,710	190,570
Operating charges	5,467	7,243	6,970	9,450	8,650
Capital	-	-	-	-	-
<b>Total</b>	<b>173,875</b>	<b>130,255</b>	<b>131,436</b>	<b>152,160</b>	<b>199,220</b>
<i>City-Wide Charges</i>					
Operating charges	616,172	509,602	469,170	375,730	400,530
<b>Total</b>	<b>616,172</b>	<b>509,602</b>	<b>469,170</b>	<b>375,730</b>	<b>400,530</b>
<b>Total Department</b>	<b>\$ 1,581,287</b>	<b>\$ 1,479,462</b>	<b>\$ 1,469,606</b>	<b>\$ 1,465,540</b>	<b>\$ 1,488,870</b>

<b>Finance Department Staffing Schedule</b>					
<b>POSITION</b>	<b>GRADE</b>	<b>2007</b>	<b>2008</b>	<b>SALARY RANGE**</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<i>Finance</i>					
<i>Accounting</i>					
Finance Director	ER2	1	1	87,547	108,763
Assistant Finance Director	42	1	1	54,202	72,820
Deputy Tax/Assessor Collector	39	1	1	45,761	61,509
Accounting Specialist	37	3	3	33,807	45,462
<i>Municipal Court</i>					
Municipal Court Clerk	39	1	1	45,761	61,509
Sr. Court/Collection Clerk	34	1	1	31,150	41,884
<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						
Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Salaries and wages	\$ 315,425	\$ 301,594	\$ 304,872	\$ 358,920	\$ 345,810	\$ 331,890
Overtime	6,242	12,137	11,413	4,370	8,780	7,460
Longevity	2,937	3,032	2,813	2,980	3,090	2,870
Auto allowance	3,615	3,615	3,600	5,400	5,250	4,800
Part-time/temporary		29,418	31,779	-	-	-
Retirement contribution	47,973	48,940	51,867	60,970	68,740	59,130
Social Security	24,320	23,090	25,621	27,580	27,110	26,430
Health care benefits	44,807	42,124	50,364	55,080	55,400	63,800
Workers' Compensation	684	969	819	760	920	1,070
Other benefits	-	2,477	7,770	11,230	10,650	6,120
Employee relations	1,089	1,377	1,965	1,100	1,100	1,100
<b>Total Personnel</b>	<b>447,092</b>	<b>468,773</b>	<b>492,883</b>	<b>528,390</b>	<b>526,850</b>	<b>504,670</b>
Communications costs	36,989	52,043	45,701	44,000	44,000	45,000
Other contracted svcs <sup>1</sup>	267,129	274,227	284,627	181,200	181,200	203,000
Professional dues	2,541	3,105	1,875	2,500	2,500	2,500
Publications	495	677	4,135	750	750	750
Technology <sup>2</sup>	-	-	551	145,000	145,000	96,200
Equipment maintenance	1,452	147	146	-	1,000	1,000
Equipment lease/rental	7,444	9,010	6,744	8,000	8,000	8,000
Facilities	7,569	6,263	14,118	7,200	8,850	9,000
Office supplies	5,747	5,689	6,163	7,500	7,500	7,000
Operating supplies	8,455	7,568	4,329	7,500	5,000	5,000
Travel and training	6,327	9,527	7,728	7,000	7,000	7,000
<b>Total Operating</b>	<b>344,148</b>	<b>368,256</b>	<b>376,117</b>	<b>410,650</b>	<b>410,800</b>	<b>384,450</b>
Data processing equipment	-	2,576	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>2,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Finance Division Total</b>	<b>\$ 791,240</b>	<b>\$ 839,605</b>	<b>\$ 869,000</b>	<b>\$ 939,040</b>	<b>\$ 937,650</b>	<b>\$ 889,120</b>
-------------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

<sup>1</sup> Scheduled below

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

<i><sup>1</sup> Other Contract Services (Detail)</i>	
Harris County Appraisal District	\$ 120,000
Audit Fees	25,000
Water meter reading	44,000
Cash receipts processing	14,000
	<b>\$ 203,000</b>

## FINANCE DEPARTMENT

### Municipal Court Division Line Item Budget

Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Salaries and wages <sup>1</sup>	\$ 121,859	\$ 91,771	\$ 96,194	\$ 136,270	\$ 105,440	\$ 138,260
Overtime	5,604	4,331	3,238	4,490	4,490	3,440
Longevity	943	856	910	900	960	900
Part-time/temporary	-	-	-	-	-	-
Retirement contribution	11,482	8,197	8,034	14,060	11,920	14,970
Social Security	9,277	6,640	7,498	11,010	8,620	11,010
Health care benefits	19,014	10,281	4,088	14,400	10,020	17,440
Workers' Compensation	229	293	234	360	280	2,570
Other benefits	-	643	4,270	980	980	1,980
<b>Total Personnel</b>	<b>168,408</b>	<b>123,012</b>	<b>124,466</b>	<b>182,470</b>	<b>142,710</b>	<b>190,570</b>
Communication costs	861	3,356	2,111	2,700	2,700	2,700
Other contracts svcs	624	594	809	500	500	750
Professional dues	419	225	350	500	400	500
Publications	48	454	50	750	500	500
Equipment maintenance	285	-	85	100	850	200
Office supplies	942	563	1,521	1,800	1,500	1,800
Travel and training	2,288	2,051	2,044	2,000	3,000	2,200
<b>Total Operating</b>	<b>5,467</b>	<b>7,243</b>	<b>6,970</b>	<b>8,350</b>	<b>9,450</b>	<b>8,650</b>
Data processing equipment	-	-	-	-	-	-
<b>Total-Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Municipal Court Division Total</b>	<b>\$ 173,875</b>	<b>\$ 130,255</b>	<b>\$ 131,436</b>	<b>\$ 190,820</b>	<b>\$ 152,160</b>	<b>\$ 199,220</b>

## FINANCE DEPARTMENT

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

Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Compensation due to						
separating employees <sup>2</sup>	\$ 162,185	\$ 5,005	\$ -	\$ -	\$ -	\$ -
Insurance						
General liability ins	25,816	31,570	21,910	18,000	18,000	18,000
Auto liability	29,620	27,655	26,992	27,000	27,000	30,000
Auto physical damage	16,491	12,116	16,211	16,500	16,500	16,500
Errors and omissions	14,455	18,639	27,365	28,230	28,230	28,230
Real and personal prop.	18,703	31,618	30,368	36,000	36,000	36,000
Crime & fidelity bond	1,258	1,672	1,650	1,500	1,500	1,800
Property	18,392	8,914	-	-	-	-
Other	33,932	45,415	34,830	-	-	-
Utilities						
Electricity	152,211	163,822	184,784	181,500	181,500	270,000
Street light tariff	-	-	-	-	-	-
Telephone <sup>3</sup>	70,637	72,792	44,993	67,000	67,000	-
Computer network maint.	52,726	60,554	60,041	-	-	-
City Mgr's contingency <sup>1</sup>	19,746	29,830	20,026	-	-	-
<b>City-wide Division Total</b>	<b>\$ 616,172</b>	<b>\$ 509,602</b>	<b>\$ 469,170</b>	<b>\$ 375,730</b>	<b>\$ 375,730</b>	<b>\$ 400,530</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

**This Page Intentionally Left Blank**

## **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. (2008 Budget - \$2,532,830)

*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. (2008 Budget - \$590,450)

### **POLICE DEPARTMENT 2008 GOALS**

- \* Install at least two Automatic Fingerprint Identification Systems in patrol vehicles.
- \* Implement proactive patrol initiatives.
- \* Provide training programs in-house through an arrangement with the Texas Commission on Law Enforcement Officer Standards and Education.

### **POLICE DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 32 (2007 authorized full-time employees – 32)
- \* Total budget - \$3,113,280 (2007 total budget - \$2,803,830)
- \* Increased transfer to the Technology Management Fund due to reallocation - \$125,530.

## POLICE DEPARTMENT

<b>Police Department Summary Comparison Budget</b>					
<b>Account Description</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Estimate</b>	<b>2008 Budget</b>
<i>Police</i>					
Personnel	\$ 1,846,886	\$ 1,805,315	\$ 1,863,411	\$ 1,912,000	\$ 2,162,250
Operating charges	205,425	262,683	291,872	239,800	360,580
Capital	2,048	17,348	16,931	-	10,000
<b>Total</b>	<b>2,054,359</b>	<b>2,085,346</b>	<b>2,172,214</b>	<b>2,151,800</b>	<b>2,532,830</b>
<i>Communications</i>					
Personnel	480,040	439,148	530,625	602,420	587,950
Operating charges	70,754	6,965	5,289	7,900	2,500
Capital	-	-	-	-	-
<b>Total</b>	<b>550,794</b>	<b>446,113</b>	<b>535,914</b>	<b>610,320</b>	<b>590,450</b>
<b>Total Department</b>	<b>\$ 2,605,153</b>	<b>\$ 2,531,459</b>	<b>\$ 2,708,128</b>	<b>\$ 2,762,120</b>	<b>\$ 3,123,280</b>

### Police Department Staffing Schedule

<b>POSITION</b>	<b>GRADE</b>	<b>2007</b>	<b>2008</b>	<b>SALARY RANGE**</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<i>Police Department</i>					
<i>Police</i>					
Chief	ER3	1	1	87,547	108,763
Police Lieutenant	P-5	2	2	66,872	83,606
Police Sergeant	P-4	4	4	57,285	72,454
Police Officer	P-2	15	16	44,619	60,832
<i>Communications</i>					
Administrative Assistant	38	1	1	39,120	52,575
Records Manager	38	1	-	37,981	51,043
Telecommunications Officer	P-1	8	8	33,068	43,800
<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

### CITY OF WEST UNIVERSITY PLACE

#### Police Division Line Item Budget

Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Salaries and wages	\$ 1,202,972	\$ 1,155,704	\$ 1,174,376	\$ 1,248,110	\$ 1,157,650	\$ 1,337,690
Overtime	132,344	123,565	142,748	116,140	152,000	140,340
Longevity	11,197	11,444	11,510	12,940	9,680	12,350
Auto allowance	4,395	3,615	3,600	4,800	4,050	6,600
Retirement contribution	199,474	202,074	213,866	235,310	215,710	255,090
Social security cont.	99,875	95,028	98,585	104,780	120,150	113,340
Health care benefits	163,573	151,888	160,541	177,700	177,450	227,370
Workers' compensation	32,087	45,338	35,431	39,680	46,510	41,140
Other benefits	-	14,602	20,118	27,210	25,800	25,330
Employee relations	966	2,057	2,636	3,500	3,000	3,000
<b>Total - Personnel</b>	<b>1,846,883</b>	<b>1,805,315</b>	<b>1,863,411</b>	<b>1,970,170</b>	<b>1,912,000</b>	<b>2,162,250</b>
Communications costs	6,859	4,838	7,158	8,000	7,200	8,000
Community relations	2,325	2,525	1,674	3,000	2,750	3,000
Consultants	1,750	1,750	14,750	2,000	1,750	2,000
Professional dues	1,400	1,365	1,915	1,850	2,000	1,850
Publications	864	1,476	992	1,600	2,000	2,000
Law enf. liab. insurance	11,216	11,834	13,137	14,000	14,000	14,000
Equip. replacement	-	70,548	82,000	82,000	82,000	73,800
Technology	-	-	-	46,500	46,500	172,030
Equipment maint.	53,041	52,348	72,080	21,200	12,000	12,000
Vehicle maintenance	12,513	126	1,497	-	-	-
Apprehension & jailing	1,298	2,727	1,689	4,500	2,200	3,500
Equipment lease/rental	11,504	9,870	3,735	5,000	5,000	5,000
Facilities rent	25,813	15,549	14,627	16,000	16,000	16,000
Office supplies	5,745	4,828	4,897	5,400	5,400	5,400
Operating supplies	27,138	32,125	19,014	19,500	25,000	20,000
Fuel <sup>1</sup>	25,192	32,670	38,082	-	-	-
Travel and training	18,770	18,104	14,625	16,000	16,000	22,000
<b>Total - Operating Chrgs</b>	<b>205,428</b>	<b>262,683</b>	<b>291,872</b>	<b>246,550</b>	<b>239,800</b>	<b>360,580</b>
Other Capital Outlay	2,048	15,560	12,784	-	-	-
Upgraded vehicle	-	-	-	-	-	10,000
Data proc. hardware	-	1,788	4,147	-	-	-
<b>Total - Capital</b>	<b>2,048</b>	<b>17,348</b>	<b>16,931</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
<b>Total</b>	<b>\$ 2,054,359</b>	<b>\$ 2,085,346</b>	<b>\$ 2,172,214</b>	<b>\$ 2,216,720</b>	<b>\$ 2,151,800</b>	<b>\$ 2,532,830</b>

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

## POLICE DEPARTMENT

### Communications Division Line Item Budget

Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2007
Salaries and wages	\$ 322,750	\$ 277,880	\$ 330,019	\$ 370,430	\$ 348,510	\$ 344,910
Overtime	30,406	36,999	46,891	39,770	60,150	47,340
Longevity	2,245	2,385	2,785	3,060	3,410	2,840
Retirement contribution	52,024	49,411	60,673	68,170	68,880	67,320
Social security cont.	26,281	23,964	28,437	31,310	31,110	29,640
Health care benefits	45,672	39,953	54,826	54,900	83,130	86,220
Workers' compensation	662	942	864	870	1,030	830
Other benefits	-	7,614	6,130	6,300	6,200	8,850
<b>Total - Personnel</b>	<b>480,040</b>	<b>439,148</b>	<b>530,625</b>	<b>574,810</b>	<b>602,420</b>	<b>587,950</b>
Communications costs	6,659	3,831	4,405	6,800	4,400	-
Other contract services	62,925	304	-	-	-	-
Equipment maintenanc	894	1,301	194	2,000	1,000	500
Office supplies	-	-	-	-	-	-
Travel and training	276	1,529	690	3,500	2,500	2,000
<b>Total - Operating Chrg</b>	<b>70,754</b>	<b>6,965</b>	<b>5,289</b>	<b>12,300</b>	<b>7,900</b>	<b>2,500</b>
<b>Total</b>	<b>\$ 550,794</b>	<b>\$ 446,113</b>	<b>\$ 535,914</b>	<b>\$ 587,110</b>	<b>\$ 610,320</b>	<b>\$ 590,450</b>

## **FIRE DEPARTMENT**

The Fire Department is responsible for protecting our citizens from the ravages of fire and other disasters, whether natural or man made, and providing the highest quality emergency medical services.

### **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. (2008 Budget - \$2,528,310)

### **FIRE DEPARTMENT 2008 GOALS**

- \* Provide assistance with planning the Emergency Operations/Public Safety Project.
- \* Take delivery of, and put, new ambulance into service.
- \* Assist with the procurement and installation of Emergency Power Generators to maintain essential public safety functions in the event of an emergency.

### **FIRE DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 24 (2007 authorized full-time employees – 24).
- \* Total budget - \$2,528,310 (2007 total budget - \$2,336,450).

## FIRE DEPARTMENT

<b>Fire Department Summary Comparison Budget</b>					
<b>Account Description</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Estimate</b>	<b>2008 Budget</b>
<i>Fire</i>					
Personnel	\$ 1,888,365	\$ 2,001,687	\$ 2,104,287	\$ 2,111,640	\$ 2,265,120
Operating charges	118,463	189,094	169,863	185,720	229,190
Capital	4,040	46,368	47,250	37,000	34,000
<b>Total Department</b>	<b>\$ 2,010,868</b>	<b>\$ 2,237,149</b>	<b>\$ 2,321,400</b>	<b>\$ 2,334,360</b>	<b>\$ 2,528,310</b>

<b>Fire Department Staffing Schedule</b>					
<b>POSITION</b>	<b>GRADE</b>	<b>2007</b>	<b>2008</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	78,246	92,945
Fire Captain	F-4	3	3	63,825	76,457
Fire Lieutenant	F-3	3	3	56,136	67,319
Firefighter/Paramedic	F-1	15	15	42,102	56,000
Administrative Assistant	38	1	1	39,120	52,575
<b>Total Fire Department</b>		<b>24</b>	<b>24</b>		

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

## FIRE DEPARTMENT

### Fire Department Line Item Budget

Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Salaries and wages	\$ 1,303,648	\$ 1,329,235	\$ 1,400,534	\$ 1,390,920	\$ 1,360,840	\$ 1,438,700
Overtime	52,601	86,544	87,479	58,470	90,190	88,780
Longevity	18,512	19,176	20,408	20,160	19,000	21,030
Auto allowance	3,835	3,615	3,600	4,200	4,550	5,400
Part-time/temporary	-	2,407	-	-	-	-
Retirement contribution	203,706	222,656	241,294	245,410	244,220	261,190
Social Security	101,911	107,098	112,022	110,660	110,580	116,490
Health care benefits	182,435	170,457	198,599	214,600	216,960	271,350
Workers' Compensation	20,257	35,129	25,123	29,380	29,810	34,190
Other benefits	-	23,028	13,068	36,630	33,990	26,490
Employee relations	1,460	2,342	2,160	1,500	1,500	1,500
<b>Total Personnel<sup>2</sup></b>	<b>1,888,365</b>	<b>2,001,687</b>	<b>2,104,287</b>	<b>2,111,930</b>	<b>2,111,640</b>	<b>2,265,120</b>
Communications costs	6,766	7,644	8,245	7,000	7,000	7,470
Community relations	2,269	4,772	5,794	6,000	6,000	6,000
Other contracted svcs	18,113	70,356	53,873	16,800	16,800	16,800
Professional dues	1,499	1,873	2,541	2,000	2,000	2,000
Publications	468	176	224	500	200	500
Equipment Replacement	-	14,028	14,338	34,720	34,720	25,300
Technology <sup>1</sup>	-	-	-	35,000	35,000	85,620
Equipment maintenance	9,207	10,556	11,346	11,000	10,000	11,000
Vehicle maintenance	9,051	17,989	12,072	15,000	15,000	15,000
Office supplies	2,241	4,174	2,476	3,000	2,500	3,000
Operating supplies	49,204	28,343	29,473	35,000	35,000	35,000
Fuel <sup>3</sup>	4,745	8,042	8,512	-	-	-
Travel and training	14,900	21,141	20,969	21,500	21,500	21,500
<b>Total Operating</b>	<b>118,463</b>	<b>189,094</b>	<b>169,863</b>	<b>187,520</b>	<b>185,720</b>	<b>229,190</b>
Data processing hardware	4,040	3,713	-	-	-	-
Other equipment <sup>4</sup>	-	42,655	47,250	37,000	37,000	34,000
<b>Total - Capital</b>	<b>4,040</b>	<b>46,368</b>	<b>47,250</b>	<b>37,000</b>	<b>37,000</b>	<b>34,000</b>
<b>Fire Department Total</b>	<b>\$ 2,010,868</b>	<b>\$ 2,237,149</b>	<b>\$ 2,321,400</b>	<b>\$ 2,336,450</b>	<b>\$ 2,334,360</b>	<b>\$ 2,528,310</b>

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

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

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

<b>Other Equipment</b>	
Thermal Imaging Camera	\$ 13,000
Fire hose	9,000
Rescue tool	8,000
Other equipment	4,000
	<b>\$ 34,000</b>

**This Page Intentionally Left Blank**

## **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.

(2008 Budget - \$372,810)

*Building Services* – Enforces the City's building, plumbing and electrical codes to insure the construction and maintenance of safe residential and commercial structures. (2008

Budget - \$406,020)

*General Services* – Provides fleet maintenance service and maintains the City's traffic control systems. (2008 Budget - \$770,750)

*Operations* – Maintains the City's streets and storm water drainage system. (2008 Budget - \$212,330)

*Planning* – Enforces the City's zoning ordinances. (\$2008 Budget - \$302,450)

### **PUBLIC WORKS DEPARTMENT 2008 GOALS**

- \* Begin construction of College Avenue and Bellaire Boulevard improvements.
- \* Implement compliance and enforcement of ordinance requiring resident address numbering.
- \* Construct Council approved Phase I of streetlight program.
- \* Complete construction consistent with the Council's approved Master Sidewalk Program.
- \* Evaluate, adopt and implement the 2006 International Building Codes.
- \* Evaluate opportunities to revise and streamline the Building Permit Process.
- \* Evaluate the permit review and inspection process including the inter-local agreement with Southside Place.

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

- \* Authorized full-time employees – 19 (2007 authorized full-time employees – 20)
- \* Total budget - \$2,124,460 (2007 total budget - \$2,062,140)
- \* Deleted Building Inspector position in the Building Services Division reducing full time employees by one.

**PUBLIC WORKS DEPARTMENT**

<b>Public Works Department Summary Comparison Budget</b>					
<b>Account Description</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Estimate</b>	<b>2008 Budget</b>
<b>Administration</b>					
Personnel	\$ 239,472	\$ 242,306	\$ 242,747	\$ 259,970	\$ 283,020
Operating charges	57,007	63,740	45,119	131,000	89,790
<b>Total</b>	<b>296,479</b>	<b>306,046</b>	<b>287,866</b>	<b>390,970</b>	<b>372,810</b>
<b>Development Services</b>					
Personnel	361,923	358,048	375,685	464,600	375,620
Operating charges	33,796	35,774	38,173	34,750	30,400
Capital	-	19,857	(3,000)	-	-
<b>Total</b>	<b>395,719</b>	<b>413,679</b>	<b>410,858</b>	<b>499,350</b>	<b>406,020</b>
<b>General Services-General Fund</b>					
Personnel	324,594	322,565	298,928	319,650	393,450
Operating charges	52,092	137,787	162,290	360,310	372,800
Capital	-	-	-	-	4,500
<b>Total</b>	<b>376,686</b>	<b>460,352</b>	<b>461,218</b>	<b>679,960</b>	<b>770,750</b>
<b>Operations-General Fund</b>					
Personnel	164,681	151,896	166,869	93,430	129,930
Operating charges	23,895	63,312	86,762	61,410	82,400
<b>Total</b>	<b>188,576</b>	<b>215,208</b>	<b>253,631</b>	<b>154,840</b>	<b>212,330</b>
<b>Planning</b>					
Personnel	138,059	142,458	94,068	125,830	231,100
Operating charges	21,732	43,349	50,314	51,060	71,350
Capital	-	1,500	-	-	-
<b>Total</b>	<b>159,791</b>	<b>187,307</b>	<b>144,382</b>	<b>176,890</b>	<b>302,450</b>
<b>Total Department</b>	<b>\$ 1,417,251</b>	<b>\$ 1,582,592</b>	<b>\$ 1,557,955</b>	<b>\$ 1,902,010</b>	<b>\$ 2,064,360</b>

**PUBLIC WORKS DEPARTMENT**

<b>Public Works Staffing Schedule (General Fund)</b>						
<b>POSITION</b>		<b>2007</b>	<b>2008</b>	<b>SALARY RANGE**</b>		
	<b>GRADE</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	45,761	61,509	
Secretary	34	1	1	28,515	38,285	
<i>Development Services</i>						
Chief Building Official	43	1	1	58,251	78,069	
Plans Examiner	39	1	1	45,761	61,509	
Building Inspector	38	2	1	39,120	52,575	
Permit Technician	36	2	2	32,500	43,663	
<i>Planning</i>						
City Planner	43	1	1	58,251	78,069	
Code Enforcement/ACO	38	1	1	39,120	52,575	
Administrative Assistant	38	1	1	39,120	52,575	
<i>General Services</i>						
General Service Superintendent	43	1	1	58,251	78,069	
Crew Leader	37	1	1	33,807	45,462	
Traffic Technician	37	1	1	33,807	45,462	
Mechanic	36	1	1	32,500	43,663	
Driver/Equipment Operator	35	1	1	31,150	41,884	
Maintenance Worker I	32	1	1	24,530	32,951	
<i>Operations</i>						
Maintenance Worker III	34	1	1	28,515	38,285	
Maintenance Worker I	32	1	1	23,816	31,990	
<b>Total Public Works</b>		<b>20</b>	<b>19</b>			

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

## PUBLIC WORKS DEPARTMENT

### Administration Division Line Item Budget

Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Salaries and wages	\$ 162,172	\$ 155,923	\$ 166,419	\$ 178,200	\$ 178,820	\$ 189,210
Overtime	2,019	3,519	1,277	3,200	1,180	1,000
Longevity	787	899	868	920	850	1,030
Auto allowance	3,875	3,615	3,301	5,400	4,350	5,400
Part-time/temporary	1,389	6,200	-	1,400	-	1,400
Retirement contribution	24,940	25,646	27,637	31,420	30,960	33,660
Social security cont.	12,120	11,883	12,749	14,210	14,030	15,110
Health care benefits	23,817	20,066	20,386	30,700	21,750	27,200
Workers' compensation	1,770	4,253	2,093	4,230	670	670
Other Benefits	-	2,657	2,262	2,060	2,110	3,140
Employee relations	6,583	7,645	5,755	5,250	5,250	5,200
<b>Total Personnel</b>	<b>239,472</b>	<b>242,306</b>	<b>242,747</b>	<b>276,990</b>	<b>259,970</b>	<b>283,020</b>
Communications costs	5,123	6,817	3,098	1,200	1,200	1,100
Community relations	2,113	2,148	3,515	3,500	3,500	2,200
Consultants <sup>1</sup>	26,280	27,860	13,995	30,000	30,000	27,500
Other contracted svcs	-	-	-	-	-	1,000
Professional dues	1,026	831	1,171	2,000	2,000	1,200
Publications	40	658	20	500	500	500
Technology <sup>2</sup>	-	-	-	70,000	70,000	29,890
Equipment maintenance	48	1,140	965	1,500	500	1,000
Equipment lease/rental	8,006	9,544	7,609	9,300	7,300	7,700
Office supplies	4,595	3,890	4,688	5,500	5,000	5,000
Operating supplies	6,264	6,574	7,048	8,500	6,000	7,700
Travel and training	3,512	4,278	3,010	5,000	5,000	5,000
<b>Total Operating Charges</b>	<b>57,007</b>	<b>63,740</b>	<b>45,119</b>	<b>137,000</b>	<b>131,000</b>	<b>89,790</b>
<b>Administration Division Total</b>	<b>\$ 296,479</b>	<b>\$ 306,046</b>	<b>\$ 287,866</b>	<b>\$ 413,990</b>	<b>\$ 390,970</b>	<b>\$ 372,810</b>

<sup>1</sup> Traffic engineer

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

## PUBLIC WORKS DEPARTMENT

### Development Services Division Line Item Budget

Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Salaries and wages	\$ 248,320	\$ 235,190	\$ 249,899	\$ 307,610	\$ 302,350	\$ 245,720
Overtime	11,532	16,371	26,510	5,750	27,000	6,900
Longevity	1,620	1,537	1,630	2,080	1,960	1,910
Allowances	-	-	-	-	600	600
Part-time/temporary	11,777	11,875	-	-	-	-
Retirement contribution	38,525	38,951	41,934	53,340	51,930	43,470
Social security cont.	19,531	18,711	19,587	24,130	23,430	19,520
Health care benefits	29,227	27,765	25,432	46,900	47,020	51,060
Workers' compensation	1,391	2,113	1,882	2,540	2,220	1,400
Other Benefits	-	5,535	8,811	8,330	8,090	5,040
<b>Total Personnel</b>	<b>361,923</b>	<b>358,048</b>	<b>375,685</b>	<b>450,680</b>	<b>464,600</b>	<b>375,620</b>
Communications costs	3,422	3,374	2,678	4,000	2,500	2,500
Community relations	458	335	626	1,000	750	1,000
Other contracted svcs	12,810	-	-	-	-	-
Professional dues	323	1,370	1,715	1,500	1,500	1,500
Publications	563	958	1,091	1,000	-	-
Equipment replacement	-	8,628	10,730	13,000	13,000	6,400
Equipment maintenance	616	733	344	1,000	1,000	2,000
Vehicle maintenance	2,531	-	-	-	-	-
Office supplies	2,997	2,486	2,869	3,000	3,000	2,000
Operating supplies	4,686	7,060	5,933	7,000	6,000	8,000
Fuel	3,188	4,355	4,950	-	-	-
Travel and training	2,202	6,475	7,237	7,000	7,000	7,000
<b>Total Operating Charges</b>	<b>33,796</b>	<b>35,774</b>	<b>38,173</b>	<b>38,500</b>	<b>34,750</b>	<b>30,400</b>
Data processing hardware	-	3,497	-	-	-	-
Other Equipment	-	16,360	(3,000)	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>19,857</b>	<b>(3,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Building Division Total</b>	<b>\$ 395,719</b>	<b>\$ 413,679</b>	<b>\$ 410,858</b>	<b>\$ 489,180</b>	<b>\$ 499,350</b>	<b>\$ 406,020</b>

## PUBLIC WORKS DEPARTMENT

### Operation Division Line Item Budget

Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimated 2007	Budget 2008
Salaries and wages <sup>1</sup>	\$ 77,097	\$ 80,158	\$ 81,990	\$ 60,520	\$ 41,220	\$ 62,730
On call	-	-	2,325		140	480
Overtime	18,183	20,259	28,589	13,810	8,690	7,850
Longevity	606	653	830	1,060	-	140
Part-time/temporary	28,170	1,352	-	7,500	13,900	7,500
Retirement contribution <sup>1</sup>	14,168	15,794	18,235	12,750	8,410	12,130
Social security cont. <sup>1</sup>	7,172	7,485	8,419	5,770	3,770	5,450
Health care benefits <sup>1</sup>	16,309	19,849	21,015	14,500	14,540	29,420
Workers' compensation <sup>1</sup>	2,976	4,109	3,409	2,950	1,570	2,280
Other benefits <sup>1</sup>	-	2,237	1,830	1,250	1,190	1,950
Employee relations	-	-	227	1,500	-	-
<b>Total Personnel</b>	<b>164,681</b>	<b>151,896</b>	<b>166,869</b>	<b>121,610</b>	<b>93,430</b>	<b>129,930</b>
Community relations	2,092	1,275	3,011	2,000	1,500	2,000
Other contracted services	2,917	-	10,246	10,000	6,000	10,000
Publications	-	-	-	300	-	300
Equipment replacement	-	8,508	8,510	8,510	8,510	14,400
Equipment maintenance	2,811	4,161	7,605	12,000	7,500	12,000
Vehicle maintenance	674	-	-	-	-	-
Drainage maintenance	6,483	28,303	22,937	20,000	20,000	20,000
Street maintenance	6,378	14,372	27,251	20,000	15,000	20,000
Traffic control	-	-	393		-	
Office supplies	104	430	825	200	-	200
Operating supplies	1,975	4,445	2,694	2,700	2,700	3,000
Fuel	-	1,668	3,078	-	-	-
Travel and training	461	150	212	500	200	500
<b>Total Operating Charges</b>	<b>23,895</b>	<b>63,312</b>	<b>86,762</b>	<b>76,210</b>	<b>61,410</b>	<b>82,400</b>
Other equipment <sup>2</sup>	-	-	-	6,000	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-</b>
<b>Operations Division Total</b>	<b>\$ 188,576</b>	<b>\$ 215,208</b>	<b>\$ 253,631</b>	<b>\$ 203,820</b>	<b>\$ 154,840</b>	<b>\$ 212,330</b>

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

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

## PUBLIC WORKS DEPARTMENT

### General Services Division Line Item Budget

Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Salaries and wages <sup>4</sup>	\$ 223,624	\$ 217,900	\$ 205,071	\$ 239,220	\$ 205,460	\$ 251,920
Overtime	6,061	8,352	3,409	5,990	5,020	4,080
Longevity	2,336	2,515	2,773	3,210	2,600	1,980
Allowances	-	-	-	-	650	600
Retirement contribution	34,248	35,747	33,927	42,470	35,790	44,520
Social security cont.	17,449	17,074	15,610	19,210	16,110	19,900
Health care benefits	35,038	31,925	28,716	45,110	43,850	59,250
Workers' compensation	5,838	6,875	4,925	7,260	7,090	5,260
Other benefits	-	2,177	3,780	3,810	3,080	5,940
Employee relations	-	-	717	-	-	-
<b>Total Personnel</b>	<b>324,594</b>	<b>322,565</b>	<b>298,928</b>	<b>366,280</b>	<b>319,650</b>	<b>393,450</b>
Communications costs	1,519	1,389	1,520	5,320	1,500	2,400
Community relations	-	-	-	-	-	1,400
Other contracted svcs <sup>2</sup>	2,530	17,657	15,191	11,900	12,000	50,000
Publications	756	390	1,010	1,100	1,100	3,000
Equipment replacement	-	5,988	6,000	6,000	6,000	47,400
Technology <sup>3</sup>	-	-	-	102,210	102,210	-
Equipment maintenance	4,969	6,893	5,571	6,000	7,500	10,000
Vehicle maintenance	7,519	68,354	73,320	65,000	65,000	80,000
Traffic control	10,047	12,013	35,999	28,500	28,500	17,000
Equipment lease/rent	1,368	1,441	-	-	-	-
Office supplies	266	399	254	500	500	500
Operating supplies	4,464	4,718	6,685	5,000	7,000	7,100
Fuel <sup>1</sup>	9,717	11,830	12,946	150,000	125,000	150,000
Travel and training	2,739	2,311	3,794	4,000	4,000	4,000
Utilities	6,198	4,404	-	-	-	-
<b>Total Operating Charges</b>	<b>52,092</b>	<b>137,787</b>	<b>162,290</b>	<b>385,530</b>	<b>360,310</b>	<b>372,800</b>
Data processing equipme	-	-	-	-	-	4,500
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500</b>
General Services						
<b>Division Total</b>	<b>\$ 376,686</b>	<b>\$ 460,352</b>	<b>\$ 461,218</b>	<b>\$ 751,810</b>	<b>\$ 679,960</b>	<b>\$ 770,750</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

<sup>3</sup> Transfer to Technology Fund

<sup>4</sup> Deleted one position

**PUBLIC WORKS DEPARTMENT**

<b>Planning Division Line Item Budget</b>						
<b>Account Description</b>	<b>Actual 2004</b>	<b>Actual 2005</b>	<b>Actual 2006</b>	<b>Budget 2007</b>	<b>Estimated 2007</b>	<b>Budget 2008</b>
Salaries and wages	\$ 98,934	\$ 100,674	\$ 66,896	\$ 104,710	\$ 85,890	\$ 159,030
Overtime	1,530	2,194	2,280	3,170	3,080	3,000
Longevity	879	1,007	513	380	630	980
Allowances	260	-	-	600	400	600
Retirement contribution	15,031	16,284	11,183	18,410	15,070	28,210
Social security cont.	7,113	7,284	5,169	8,330	6,830	12,710
Health care benefits	14,017	12,665	6,432	14,500	12,320	22,340
Workers' compensation	295	319	163	300	340	1,110
Other Benefits	-	2,031	1,432	1,280	1,270	3,120
<b>Total Personnel</b>	<b>138,059</b>	<b>142,458</b>	<b>94,068</b>	<b>151,680</b>	<b>125,830</b>	<b>231,100</b>
Communications costs	345	634	169	600	600	5,100
Community relations	4,078	4,942	5,521	9,600	9,000	2,000
Other contracted svcs <sup>1</sup>	6,168	26,017	39,018	30,000	30,000	42,000
Professional dues	755	576	474	1,000	1,000	2,100
Publications	134	632	93	1,000	1,000	1,500
Equipment replacement	-	948	960	960	960	5,800
Equipment maintenance	190	-	-	-	-	-
Office supplies	1,503	2,220	1,288	3,000	3,000	3,000
Operating supplies	2,527	2,614	1,468	1,000	1,000	2,850
Fuel	82	-	-	-	-	-
Travel and training	5,950	4,766	1,323	4,500	4,500	7,000
<b>Total Operating Charges</b>	<b>21,732</b>	<b>43,349</b>	<b>50,314</b>	<b>51,660</b>	<b>51,060</b>	<b>71,350</b>
Data processing hardware	-	1,500	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Planning Division Total</b>	<b>\$ 159,791</b>	<b>\$ 187,307</b>	<b>\$ 144,382</b>	<b>\$ 203,340</b>	<b>\$ 176,890</b>	<b>\$ 302,450</b>

<sup>1</sup> Urban forester.

## **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. (2008 Budget - \$678,140)

*Senior Services* – Provides leisure and social services for older citizens of West University Place. (2008 Budget - \$191,050)

*Recreation Center* – Cost center for the operation of the pool, gymnasium and recreation facilities at the City's Recreation Center. (2008 Budget - \$96,420)

*Facility Management* – Maintains the City's buildings and landscaping. (2008 Budget - \$594,090)

*Colonial Park* – Accounts for the operation of the pool and recreation facilities at Colonial Park. (2008 Budget - \$347,080)

### **PARKS AND RECREATION DEPARTMENT 2008 GOALS**

- \* Develop a Five Year Capital Improvement Plan for the City's park system.
- \* Secure State Certification for all Youth Camp Programs.
- \* Provide information and support to enable the citizens to make informed choices concerning the redevelopment of the City's pools, Colonial Park and the Recreation Center.

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

- \* Authorized full-time employees – 10 (2007 authorized full-time employees – 10)
- \* Total budget - \$1,906,780. (2007 total budget - \$1,677,390)
- \* Increase in electric utility budget - \$75,000.

**PARKS AND RECREATION DEPARTMENT**

<b>Parks and Recreation Department Comparison Budget</b>					
<b>Account Description</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Estimate</b>	<b>2008 Budget</b>
<i><b>Community Bldg.</b></i>					
Personnel	\$ 563,476	\$ 273,874	\$ 263,894	\$ 307,960	\$ 366,020
Operating charges	297,564	174,741	177,250	211,500	312,120
Capital	14,472	-	1,326	-	-
<b>Total</b>	<b>875,512</b>	<b>448,615</b>	<b>442,470</b>	<b>519,460</b>	<b>678,140</b>
<i><b>Senior Services</b></i>					
Personnel	123,784	117,036	122,963	125,470	142,060
Operating charges	20,810	24,307	38,451	42,030	47,490
Capital	-	7,632	-	-	1,500
<b>Total</b>	<b>144,594</b>	<b>148,975</b>	<b>161,414</b>	<b>167,500</b>	<b>191,050</b>
<i><b>Recreation Center</b></i>					
Personnel	20,385	24,476	35,700	27,860	38,120
Operating charges	54,643	45,935	42,136	46,000	58,300
Capital	-	-	-	-	-
<b>Total</b>	<b>75,028</b>	<b>70,411</b>	<b>77,836</b>	<b>73,860</b>	<b>96,420</b>
<i><b>Facility Management</b></i>					
Personnel	70,835	119,819	132,195	167,960	184,540
Operating charges	154,781	303,478	370,411	405,440	409,550
Capital	-	-	-	-	-
<b>Total</b>	<b>225,616</b>	<b>423,297</b>	<b>502,606</b>	<b>573,400</b>	<b>594,090</b>
<i><b>Colonial Park</b></i>					
Personnel	-	206,233	227,581	235,450	263,840
Operating charges	-	69,450	52,034	58,800	73,040
Capital	-	2,336	3,785	15,110	10,200
<b>Total</b>	<b>-</b>	<b>278,019</b>	<b>283,400</b>	<b>309,360</b>	<b>347,080</b>
<b>Total Department</b>	<b>\$ 1,320,750</b>	<b>\$ 1,369,317</b>	<b>\$ 1,467,726</b>	<b>\$ 1,643,580</b>	<b>\$ 1,906,780</b>

### Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2007	2008	SALARY RANGE**	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Parks and Recreation</i>					
<i>Parks and Recreation</i>					
Parks and Recreation Director	ER2	1	1	87,547	108,763
Administrative Manager	39	1	1	45,761	61,509
Friends of West U Parks Director	NC	1	1	33,807	45,462
Recreation Specialist	37	1	1	33,807	45,462
<i>Senior Services</i>					
Senior Services Manager	40	1	1	47,754	62,001
Recreation Specialist	37	1	1	33,807	45,462
<i>Facility Maintenance</i>					
Facility Maintenance Manager	39	1	1	45,761	61,509
Crew Leader	37	1	1	33,807	45,462
Maintenance Worker I	32	1	1	24,530	32,951
<i>Colonial Park</i>					
Recreation Manager	40	1	1	47,754	62,001
<b>Total Parks and Recreation Department</b>		10	10		

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

### Recreation Center Division Line Item Budget

<i>West U Rec Center</i> Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Part-time/temporary	\$ 19,569	\$ 22,385	\$ 33,087	\$ 29,140	\$ 25,840	\$ 34,290
Social security cont.	760	1,691	2,518	2,230	1,910	3,630
Workers' compensation	56	400	95	570	110	200
<b>Total Personnel</b>	<b>20,385</b>	<b>24,476</b>	<b>35,700</b>	<b>31,940</b>	<b>27,860</b>	<b>38,120</b>
Communication	-	152	334	200	200	200
Leisure class instructors	-	22,002	27,702	40,000	30,000	40,000
Building and grounds	6,042	66	-	-	-	-
Swimming pool maint	1,464	2,618	2,242	4,000	3,000	4,000
Office supplies	-	527	475	600	600	600
Operating supplies	26,481	7,209	5,898	7,200	7,200	8,500
Treatment chemicals	2,547	2,522	5,485	5,000	5,000	5,000
Electricity	18,109	10,839	-	-	-	-
<b>Total Operating Charges</b>	<b>54,643</b>	<b>45,935</b>	<b>42,136</b>	<b>57,000</b>	<b>46,000</b>	<b>58,300</b>
<b>Recreation Center Division</b>						
<b>Total</b>	<b>\$ 75,028</b>	<b>\$ 70,411</b>	<b>\$ 77,836</b>	<b>\$ 88,940</b>	<b>\$ 73,860</b>	<b>\$ 96,420</b>

**PARKS AND RECREATION DEPARTMENT**

**Community Building Division Line Item Budget**

Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Salaries and wages	\$ 349,850	\$ 180,830	\$ 162,655	\$ 184,440	\$ 181,520	\$ 212,250
Overtime	3,038	2,980	2,003	3,440	2,060	2,170
Longevity	1,435	741	788	940	980	940
Auto allowance	3,115	3,669	3,600	5,400	5,500	6,000
Part-time/temporary	104,120	10,695	22,836	25,540	27,600	34,540
Retirement contribution	34,195	28,335	27,128	32,840	31,350	37,720
Social security cont.	27,413	14,545	14,108	16,810	16,290	19,580
Health care benefits	34,124	23,139	22,775	32,770	33,690	46,850
Workers' compensation	5,753	3,331	582	4,750	700	890
Other benefits	-	2,620	6,360	6,970	7,270	4,080
Employee relations	433	2,989	1,059	1,000	1,000	1,000
<b>Total Personnel</b>	<b>563,476</b>	<b>273,874</b>	<b>263,894</b>	<b>314,900</b>	<b>307,960</b>	<b>366,020</b>
Communications costs	18,073	18,907	19,503	25,000	22,000	23,800
Community relations	1,545	3,694	4,236	3,700	3,700	3,700
Tri-Sports	30,000	30,002	40,000	40,000	40,000	80,000
Leisure class instructors	-	81,274	93,473	82,000	95,000	95,000
Professional dues	888	1,321	1,080	1,200	1,200	1,620
Technology <sup>1</sup>	-	-	-	16,500	16,500	72,100
Equipment maintenance	4,091	677	-	-	7,500	-
Building and grounds <sup>2</sup>	165,588	20,292	-	-	-	-
Swimming pool maint. <sup>2</sup>	47,968	-	-	-	-	-
Equipment lease/rental	3,399	5,956	3,626	4,700	4,700	4,700
Office supplies	3,283	2,533	2,180	2,400	2,400	2,400
Operating supplies	20,502	6,519	9,046	13,000	13,000	23,800
Travel and training	2,227	3,566	4,106	4,000	5,500	5,000
<b>Total Operating Charges</b>	<b>297,564</b>	<b>174,741</b>	<b>177,250</b>	<b>192,500</b>	<b>211,500</b>	<b>312,120</b>
Data processing hardware	4,732	-	-	-	-	-
Other equipment	9,740	-	1,326	-	-	-
<b>Total Capital</b>	<b>14,472</b>	<b>-</b>	<b>1,326</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Building</b>						
<b>Division Total</b>	<b>\$ 875,512</b>	<b>\$ 448,615</b>	<b>\$ 442,470</b>	<b>\$ 507,400</b>	<b>\$ 519,460</b>	<b>\$ 678,140</b>

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

<sup>2</sup> Transferred to other divisions within the Parks and Recreation Department.

## PARKS AND RECREATION DEPARTMENT

### Senior Services Division Line Item Budget

Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Salaries and wages	\$ 91,325	\$ 82,173	\$ 80,108	\$ 82,100	\$ 82,850	\$ 88,100
Overtime	49	189	371	970	-	1,070
Longevity	91	66	135	300	460	420
Part-time/temporary	150	5,798	12,732	13,650	14,140	16,380
Retirement contribution	11,900	11,767	12,788	14,100	12,090	15,270
Social security cont.	6,770	6,737	7,097	7,420	6,310	8,110
Health care benefits	13,026	7,944	7,721	8,500	7,930	9,920
Workers' compensation	473	742	609	410	570	810
Other benefits	-	1,620	1,402	1,270	1,120	1,980
<b>Total Personnel</b>	<b>123,784</b>	<b>117,036</b>	<b>122,963</b>	<b>128,720</b>	<b>125,470</b>	<b>142,060</b>
Communication costs	2,966	2,426	3,654	3,600	3,600	4,060
Community relations	6,561	3,557	12,111	12,000	10,000	12,900
Boards & committees	1,094	1,482	1,288	2,000	2,000	2,000
Leisure class instructors	-	2,557	7,431	15,500	10,000	15,500
Professional dues	210	-	124	300	300	300
Equipment replacement <sup>1</sup>	-	5,988	6,088	12,070	12,070	7,000
Vehicle maintenance	2,849	-	-	-	-	-
Equipment lease/rental	3,394	2,338	377	800	600	800
Office supplies	828	1,228	821	1,000	1,000	1,200
Operating supplies	906	1,282	1,986	1,260	1,260	2,000
Fuel <sup>2</sup>	2,002	2,644	3,442	-	-	-
Travel and training	-	805	1,129	1,200	1,200	1,730
<b>Total Operating Charges</b>	<b>20,810</b>	<b>24,307</b>	<b>38,451</b>	<b>49,730</b>	<b>42,030</b>	<b>47,490</b>
Furniture & equipment	-	7,632	-	-	-	1,500
<b>Total Capital</b>	<b>-</b>	<b>7,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>
<b>Senior Services Division</b>						
<b>Total</b>	<b>\$ 144,594</b>	<b>\$ 148,975</b>	<b>\$ 161,414</b>	<b>\$ 178,450</b>	<b>\$ 167,500</b>	<b>\$ 191,050</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 2004	Actual 2005	Actual 2006	Budget 2007	Estimated 2007	Budget 2008
Salaries and wages	\$ 44,587	\$ 75,908	\$ 83,609	\$ 112,110	\$ 108,870	\$ 117,750
Overtime	4,836	2,592	3,214	5,060	3,700	5,230
Longevity	30	650	702	860	730	1,080
Allowances	-	-	-	-	400	600
Part-time/temporary	-	2,903	6,025	-	-	-
Retirement contribution	7,171	12,089	14,119	19,960	19,110	21,080
Social security cont.	3,639	6,103	7,014	9,030	8,720	9,540
Health care benefits	9,270	14,617	13,317	26,200	20,560	22,220
Workers' compensation	1,302	3,354	2,905	3,540	5,050	4,090
Other benefits	-	1,603	1,290	1,880	820	2,950
<b>Total Personnel</b>	<b>70,835</b>	<b>119,819</b>	<b>132,195</b>	<b>178,640</b>	<b>167,960</b>	<b>184,540</b>
Communications costs	486	909	679	1,200	800	960
Other contracted svcs <sup>1</sup>	70,685	158,624	174,837	185,000	180,000	188,620
Equipment replacement	-	2,508	4,815	3,840	3,840	6,300
Equipment maintenance	5,970	-	1,018	500	1,000	700
Vehicle maintenance	-	-	-	-	-	-
Building and grounds maint. <sup>2</sup>	65,660	56,414	47,834	64,700	85,000	56,250
Office supplies	-	-	108	200	200	400
Operating supplies	11,589	3,712	9,600	3,600	3,600	4,950
Fuel	391	222	604	-	-	-
Travel and training	-	41	747	1,000	1,000	1,370
Utilities	-	81,048	130,169	75,000	130,000	150,000
<b>Total - Operating Charges</b>	<b>154,781</b>	<b>303,478</b>	<b>370,411</b>	<b>335,040</b>	<b>405,440</b>	<b>409,550</b>
<b>Facility Management Total</b>	<b>\$ 225,616</b>	<b>\$ 423,297</b>	<b>\$ 502,606</b>	<b>\$ 513,680</b>	<b>\$ 573,400</b>	<b>\$ 594,090</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 2004	Actual 2005	Actual 2006	Budget 2007	Estimated 2007	Budget 2008
Salaries and wages	\$ -	\$ 83,729	\$ 47,725	\$ 45,000	\$ 49,280	\$ 50,900
Overtime	-	-	114	100	100	-
Longevity	-	409	33	30	100	180
Allowances	-	-	-	-	600	600
Part-time/temporary	-	97,797	148,743	167,110	150,000	174,930
Retirement contribution	-	3,611	7,732	7,650	8,230	8,810
Social security cont.	-	13,891	15,011	17,820	16,160	17,320
Health care benefits	-	1,793	3,861	3,860	4,770	4,960
Workers' compensation	-	4,188	3,622	4,590	5,500	5,130
Other benefits	-	815	740	820	710	1,010
<b>Total Personnel</b>	-	<b>206,233</b>	<b>227,581</b>	<b>246,980</b>	<b>235,450</b>	<b>263,840</b>
Communications costs	-	389	632	600	1,000	1,300
Leisure class instructors	-	34,012	23,240	32,000	28,000	37,000
Professional dues	-	320	-	350	550	550
Equipment maintenance	-	4,114	2,812	2,500	1,500	3,040
Building and grounds	-	3,189	2,919	4,500	-	-
Swimming pool maint	-	9,559	4,911	3,000	5,000	6,500
Office supplies	-	525	907	600	750	750
Operating supplies	-	8,396	6,766	7,000	11,500	11,500
Treatment chemicals	-	8,452	8,199	6,000	9,000	9,000
Travel and training	-	494	1,648	1,500	1,500	3,400
<b>Total Operating Charges</b>	-	<b>69,450</b>	<b>52,034</b>	<b>58,050</b>	<b>58,800</b>	<b>73,040</b>
Parks and rec equipment <sup>1</sup>	-	2,336	3,785	6,200	15,110	10,200
<b>Total Capital</b>	-	<b>2,336</b>	<b>3,785</b>	<b>6,200</b>	<b>15,110</b>	<b>10,200</b>
Colonial Park						
<b>Division Total</b>	<b>\$ -</b>	<b>\$ 278,019</b>	<b>\$ 283,400</b>	<b>\$ 311,230</b>	<b>\$ 309,360</b>	<b>\$ 347,080</b>

**This Page Intentionally Left Blank**

## **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. In simpler terms, the Fund accounts for the repayment of borrowed money and the payment of interest that lenders charge the City to borrow.

## 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 2008, the Debt Service Fund will finance \$6,805,270 of debt service, virtually the same as 2007.

Funding debt service payments requires an *ad valorem* tax rate of 18.0 cents per \$100 of assessed value in 2008, a decrease of 3.0 cents per \$100. This marks the seventh consecutive year that the tax rate dedicated to debt service has declined, because assessed value of property in WestU continues to increase.

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 2007 is \$3.5 billion, the current debt limit under this provision is \$175 million. As of January 1, 2008 the City will owe a total of \$80.54 million to bondholders for all outstanding bonds. Of this total the Debt Service Fund, using property taxes, will provide \$61.7 million.

The most recent Moody's Investor Services bond ratings for West University Place's General Obligation Bonds were an enviable 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 reducing by many dollars interest that the City had to pay. With most outstanding bonds at interest rates below the current market, future refunding seems unlikely.

The 2008 Operating Budget includes issuing Certificates of Obligation (COs) totaling \$9.0 million to fund a Police Station Expansion-Emergency Operations Center. The debt service for these COs will have no impact on the 2008 Budget. Once sold, they will add about \$720,000 to the annual debt service requirements – around 2 cents per \$100 of assessed value to the tax rate.

Debt Service Payable from Ad Valorem Taxes				
	2007	2008	2008	2008
	Outstanding	Retirements	Outstanding	Interest
2003 Certificates of Obligation	\$ 9,525,000	\$ 155,000	\$ 9,370,000	\$ 348,891
Fire Truck Financing	385,823	87,480	298,343	18,695
1998 Permanent Imp. and Ref. Bonds	5,075,000	1,075,000	4,000,000	233,382
2000 Permanent Imp. Bonds	1,570,000	335,000	1,235,000	94,669
2002 Permanent Imp. Bonds	21,000,000	2,000,000	19,000,000	962,010
2002 YMCA Cos	2,855,000	100,000	2,755,000	123,420
2005 Permanent Imp. Bonds	25,025,000	25,000	25,000,000	1,241,719
	<b>\$ 65,435,823</b>	<b>\$ 3,777,480</b>	<b>\$ 61,658,343</b>	<b>\$ 3,022,786</b>

## DEBT SERVICE FUND

### DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

	2005 Actual	2006 Actual	2007 Estimated	2008 Budget
<b>REVENUES:</b>				
Ad valorem taxes	\$ 6,609,105	\$ 6,748,355	\$ 6,732,090	\$ 6,403,500
Interest on investments	56,450	118,703	104,000	75,000
Other <sup>1</sup>	116,966	-	-	-
<b>TOTAL REVENUES</b>	<b>6,782,521</b>	<b>6,867,058</b>	<b>6,836,090</b>	<b>6,478,500</b>
<b>EXPENDITURES:</b>				
Debt service -principal	2,900,000	3,375,000	3,612,480	3,777,480
Debt service - interest and fiscal fees	3,668,128	3,319,913	3,190,030	3,027,790
<b>TOTAL EXPENDITURES</b>	<b>6,568,128</b>	<b>6,694,913</b>	<b>6,802,510</b>	<b>6,805,270</b>
<b>NET REVENUES</b>	<b>214,393</b>	<b>172,145</b>	<b>33,580</b>	<b>(326,770)</b>
<b>BEGINNING BALANCE</b>	<b>782,534</b>	<b>996,927</b>	<b>1,169,072</b>	<b>1,202,652</b>
<b>ENDING BALANCE</b>	<b>\$ 996,927</b>	<b>\$ 1,169,072</b>	<b>\$ 1,202,652</b>	<b>\$ 875,882</b>

<sup>1</sup> Proceeds to the City 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 systems. User fees finance the systems and their services.

## WATER AND SEWER UTILITY FUND

The Water and Sewer Utility Fund's (Water Fund) 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 half 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 other capital assets. The City has approximately \$55 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:

**2007 Financial Activity.** 2007 has been marked by record rainfall in West University Place. As a result the sale of water to consumers has plummeted. Gross revenues

are expected to reach only \$4.5 million, 12 percent below the \$5.1 million target. While the sharp drop in revenues is not projected to cause net revenues to drop below the levels required by the City's Bonded Debt Covenants, it will delay the Water and Sewer Utility Fund's progress toward a steadier financial underpinning.

The State of Texas requires that 80 percent of the water supplied to West U's customers be surface water and the City of Houston is the only source of surface water in the region. The City of Houston added to the Water and Sewer Utility Fund's financial woes by announcing a 20 percent increase in the rate it charges West U for surface water, which took effect on September 1, 2007. In an effort to maintain the Water Fund's financial stability, City Council immediately countered this increase by increasing Water and Sewer rates by 10 percent.

Operating expenditures in 2007 are expected to be below the \$3.0 million provided in the 2007 Budget by almost \$200,000. Debt service and administrative costs will add \$1.9 million more. Altogether, Water Fund 2007 expenditures may total \$4.8 million.

**The 2008 Budget.** The 2008 Budget anticipates total Water and Sewer Utility Fund revenues of \$5.5 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. The total debt service for those bonds will remain constant at just under \$1.3 million until the final payment on February 1, 2022.

Budgeted total expenditures of \$5,291,090 will rise 6.6 percent over the 2007 Budget. System operations are expected to cost \$3,772,590, including the \$660,000 budgeted to reimburse the General Fund for costs it incurs on behalf of the Water Fund. The balance of the total adds \$1,291,880 to pay the debt service (principal, interest and fiscal

**WATER AND SEWER UTILITY FUND (Continued)**

agent fees) on outstanding revenue bonds and a much needed transfer of \$250,000 to the Water and Sewer Capital Reserve Fund.

*For the Future* The Water and Sewer Utility 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 differ considerably from actual results. Most costs also vary as revenues fluctuate, but are generally expected to increase about 4% a year for the next five years. While much of the system's delivery

and collection infrastructure is new, some key components are aging dramatically; Lift stations, elevated towers and water wells all will need major overhauls in the foreseeable future.

A rate increase in 2008 should not be needed. The rate increase that took effect in October of 2007 will suffice to keep pace with expenditures. Future rate increases may 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**

	2005 Actual	2006 Actual	2007 Estimated	2008 Budget
<b>REVENUES:</b>				
Service Charges	\$ 5,103,998	\$ 4,800,028	\$ 4,302,800	\$ 5,465,000
Interest Income	13,180	42,314	20,000	20,000
<b>TOTAL REVENUES</b>	<b>5,117,178</b>	<b>4,842,342</b>	<b>4,322,800</b>	<b>5,485,000</b>
<b>EXPENDITURES:</b>				
Operations	2,780,664	2,737,998	2,817,310	3,112,590
Administration	645,000	645,000	660,000	660,000
Debt Service	1,425,581	1,272,295	1,291,880	1,269,320
Transfer to Capital Reserve	-	-	-	250,000
<b>TOTAL EXPENDITURES</b>	<b>4,851,245</b>	<b>4,655,293</b>	<b>4,769,190</b>	<b>5,291,910</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>265,933</b>	<b>187,049</b>	<b>(446,390)</b>	<b>193,090</b>
<b>BEGINNING BALANCE</b>	<b>537,325</b>	<b>803,258</b>	<b>990,307</b>	<b>543,917</b>
<b>ENDING BALANCE</b>	<b>\$ 803,258</b>	<b>\$ 990,307</b>	<b>\$ 543,917</b>	<b>\$ 737,007</b>

## **PUBLIC WORKS DEPARTMENT (WATER FUND)**

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

## **PUBLIC WORKS DEPARTMENT MISSION (WATER FUND)**

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 (WATER FUND)**

*Operations* – Operates and maintains the City's water and sewer systems. (2008 Budget - \$3,112,590)

## **PUBLIC WORKS DEPARTMENT (WATER FUND) 2007 GOALS**

- \* Implement a comprehensive preventative maintenance program for Water and Sewer Facilities.
- \* Rehabilitate and repaint the Wakeforest elevated water storage tank.
- \* Replace one Belt Press at Wastewater Treatment Plant

## **PUBLIC WORKS DEPARTMENT (WATER FUND) BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 12 (2007 authorized full-time employees – 14)
- \* Total budget - \$3,112,590 (2007 total budget - \$3,011,770)
- \* Transfer to Technology Management Fund - \$128,400

**PUBLIC WORKS DEPARTMENT (WATER FUND)**

<b>Public Works Department (Water Fund) Summary Comparison Budget</b>					
<b>Account Description</b>	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Estimate</b>	<b>2008 Budget</b>
<i>Operations-Water Utility Fund</i>					
Personnel	843,673	855,116	827,993	953,290	881,490
Operating charges	1,602,012	1,898,435	1,867,454	1,864,020	2,231,100
Capital	9,000	27,113	42,551	-	-
<b>Total Department</b>	<b>\$ 2,454,685</b>	<b>\$ 2,780,664</b>	<b>\$ 2,737,998</b>	<b>\$ 2,817,310</b>	<b>\$ 3,112,590</b>

**Public Works Department Staffing Schedule (Water Fund)**

<b>POSITION</b>	<b>GRADE</b>	<b>BUDGET BUDGET</b>		<b>SALARY RANGE**</b>	
		<b>2007</b>	<b>2008</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
Water Fund					
Operations Superintendent	43	1	1	56,555	75,795
Contract Administrator	38	-	1	39,120	52,575
Public Works Coordinator	41	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	-	32,822	44,138
Crew Leader	37	3	3	32,822	44,138
GIS Technician <sup>1</sup>	35	1	-	30,243	40,664
Plant Operator	35	2	2	30,243	40,664
<b>Total Water Fund</b>		<b>14</b>	<b>12</b>		

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

<sup>1</sup> *Position transferred to Technology Mangement Fund*

**PUBLIC WORKS DEPARTMENT (WATER FUND)**

**Operations Division (Water Fund) Line Item Budget**

Account Description	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Estimate 2007	Budget 2008
Salaries and wages	\$ 498,313	\$ 454,855	\$ 405,419	\$ 547,280	\$ 498,730	\$ 482,640
Allowances	-	-	-	600	600	-
On-call	16,269	16,503	14,055	16,500	16,350	16,500
Overtime	64,755	68,379	58,514	64,130	87,410	71,400
Longevity	6090	5,382	4,855	7,390	4,830	5,100
Part-time/temporary	11,166	63,697	87,952	5,000	38,410	5,000
Retirement contribution	83,690	84,992	77,287	107,530	101,870	98,090
Social security cont.	43,199	40,113	35,443	48,650	45,710	44,040
Health care benefits	101,714	91,690	108,968	124,500	121,530	127,880
Workers' compensation	13,133	18,158	10,281	21,180	12,910	16,830
Other benefits	-	10,347	22,080	22,090	21,940	12,010
Employee relations	5,344	1,000	3,139	4,500	3,000	2,000
<b>Total Personnel</b>	<b>843,673</b>	<b>855,116</b>	<b>827,993</b>	<b>969,350</b>	<b>953,290</b>	<b>881,490</b>
Communications costs	7,225	7,651	14,705	11,800	11,800	11,800
Community relations	12,726	12,234	16,960	15,900	15,000	15,900
Surface water contract	892,726	1,162,560	933,225	1,176,000	1,000,000	1,250,000
Sludge removal	62,870	50,055	73,070	76,000	76,000	83,600
Other contracted svcs	58,580	59,945	96,697	59,420	59,420	60,000
Professional dues	1,936	1,634	989	1,500	1,500	1,500
Equipment Replacement	-	65,749	65,800	65,800	65,800	60,900
Technology <sup>1</sup>	-	-	-	45,000	45,000	128,400
Equipment maintenance	22,299	28,607	34,067	40,000	25,000	40,000
Vehicle maintenance	7,819	557	79	-	-	-
Building and grounds	6,250	4,265	14,217	12,500	15,000	12,500
Water system maint.	62,849	66,889	71,172	65,500	60,000	60,000
Sewer system maint.	71,770	60,141	103,048	62,500	60,000	60,000
Office supplies	2,285	961	3,227	4,000	2,000	4,000
Operating supplies	27,981	20,078	27,553	27,000	27,000	28,000
Fuel	12,482	14,436	13,920	-	-	-
Treatment chemicals	38,570	31,750	43,210	40,000	40,000	44,000
Travel and training	21,956	18,676	19,501	20,500	20,500	20,500
Electricity	291,688	292,247	336,014	300,000	340,000	350,000
<b>Total Operating Charges</b>	<b>1,602,012</b>	<b>1,898,435</b>	<b>1,867,454</b>	<b>2,023,420</b>	<b>1,864,020</b>	<b>2,231,100</b>
Data processing equipment	9,000	19,613	25,697	-	-	-
Other equipment	-	7,500	16,854	19,000	-	-
<b>Total Capital</b>	<b>9,000</b>	<b>27,113</b>	<b>42,551</b>	<b>19,000</b>	<b>-</b>	<b>-</b>
<b>Operations Division Total</b>	<b>\$ 2,454,685</b>	<b>\$ 2,780,664</b>	<b>\$ 2,737,998</b>	<b>\$ 3,011,770</b>	<b>\$ 2,817,310</b>	<b>\$ 3,112,590</b>

<sup>1</sup> Transfer to Technology Management Fund - increased due to cost reallocation.

**This Page Intentionally Left Blank**

## **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 2007.** For the year ending December 31, 2007, 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 \$300,000 from the sale of recyclable materials. Revenue from the sale of recyclable materials increased dramatically over 2006 because a new source of demand emerged. The demand for recyclable material fluctuates widely and typically supply rises very quickly to meet demands to drive the revenues down.

The direct cost of providing solid waste services in 2008 is expected to be \$1,024,350, up \$143,480 over the 2007 cost due to a \$38,500 increase in capital expenditures, increased equipment replacement charges and increased disposal costs.

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 dumping fees. For 2008 our disposal costs

are expected to increase 16% to \$256,000, because the loss of a recycler for green waste has increased the amount of material taken to the landfill for disposal and an estimated 5% increase in tipping fees

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 \$280,000 for these indirect costs, bringing estimated 2006 total costs of service to \$1,408,750.

**The 2008 Budget.** Solid Waste Fund revenues in 2008 are expected to be very similar to those in estimated for 2007. No fee increases are proposed.

Expenditures are expected to total \$1,275,550, including the payment of \$280,000 to the General Fund and a \$38,500 transfer to the Capital Improvement Fund for improvements at the Recycling Center.

**For the Future.** The cost of collecting and disposing of solid waste is expected to remain stable for the next several years, but fluctuating demand for recyclable materials could well result in future fee increases.

### SOLID WASTE FUND STATEMENT OF REVENUES AND EXPENDITURES

	2005 Actual	2006 Actual	2007 Estimated	2008 Budget
<b>REVENUES:</b>				
Solid Waste Collection	926,132	944,897	940,000	940,000
Sales of Recyclables	196,877	134,850	300,000	300,000
Interest	8,194	30,304	30,000	30,000
Transfers from other funds		-	-	-
<b>TOTAL REVENUES</b>	<b>1,131,203</b>	<b>1,110,051</b>	<b>1,270,000</b>	<b>1,270,000</b>
<b>EXPENDITURES:</b>				
Operations	850,366	1,028,695	887,880	1,024,350
Administration	225,000	225,000	280,000	280,000
<b>TOTAL EXPENDITURES</b>	<b>1,075,366</b>	<b>1,253,695</b>	<b>1,167,880</b>	<b>1,304,350</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>55,837</b>	<b>(143,644)</b>	<b>102,120</b>	<b>(34,350)</b>
<b>BEGINNING BALANCE</b>	<b>327,402</b>	<b>383,239</b>	<b>239,595</b>	<b>341,715</b>
<b>ENDING BALANCE</b>	<b>\$ 383,239</b>	<b>\$ 239,595</b>	<b>\$ 341,715</b>	<b>\$ 307,365</b>

**This Page Intentionally Left Blank**

**PUBLIC WORKS DEPARTMENT (SOLID WASTE FUND)**

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

**PUBLIC WORKS DEPARTMENT MISSION (SOLID WASTE FUND)**

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

**PUBLIC WORKS DEPARTMENT DIVISIONS (SOLID WASTE FUND)**

*General Services* – Collects and recycles or disposes of solid waste. (2008 Budget - \$1,304,350)

**PUBLIC WORKS DEPARTMENT 2008 GOALS (SOLID WASTE FUND)**

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

**PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS (SOLID WASTE FUND)**

- \* Authorized full-time employees – 7 (2007 authorized full-time employees – 7)
- \* Total budget - \$1,304,350 (2007 total budget - \$1,145,550)
- \* Fees for disposal of solid waste - \$256,000 (2007 budget - \$220,690)
- \* Payment to the General Fund - \$280,000 (2007 budget - \$280,000)

**This Page Intentionally Left Blank**

**PUBLIC WORKS DEPARTMENT (SOLID WASTE FUND)**

<b>Public Works Department Summary Comparison Budget</b>					
<b>Account Description</b>	<b>Actual 2004</b>	<b>Actual 2005</b>	<b>Actual 2006</b>	<b>Estimated 2007</b>	<b>Budget 2008</b>
<i>General Services Solid Waste Fund</i>					
Personnel	\$ 411,274	\$ 483,662	\$ 507,977	\$ 543,380	\$ 588,400
Operating charges	265,168	365,345	320,175	344,500	397,450
Capital	-	15,046	200,543	-	38,500
Admin charge	200,000	225,000	225,000	280,000	280,000
<b>Total Department</b>	<b>\$ 876,442</b>	<b>\$ 1,089,053</b>	<b>\$ 1,253,695</b>	<b>\$ 1,167,880</b>	<b>\$ 1,304,350</b>

<b>Public Works Department Staffing Schedule (Solid Waste Fund)</b>					
<b>POSITION</b>	<b>GRADE</b>	<b>2007</b>	<b>2008</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	39,120	52,575
Driver-Solid Waste	35	4	6	31,150	41,884
Equipment Operator	35	2	-	30,243	40,664
<b>Total Solid Waste Fund</b>		<b>7</b>	<b>7</b>		

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

**PUBLIC WORKS DEPARTMENT (SOLID WASTE FUND)**

<b>General Services Division (Solid Waste Fund) Line Item Budget</b>						
<b>Account Description</b>	<b>Actual 2004</b>	<b>Actual 2005</b>	<b>Actual 2006</b>	<b>Budget 2007</b>	<b>Estimated 2007</b>	<b>Budget 2008</b>
Salaries and wages	\$ 186,789	\$ 192,010	\$ 219,605	\$ 237,280	\$ 235,590	\$ 241,600
Overtime	18,572	22,992	10,185	8,750	13,980	14,390
Longevity	3,518	3,787	3,895	4,650	3,970	4,250
Part-time/temporary labor	96,766	149,129	142,200	149,760	146,940	172,780
Retirement contribution	30,794	34,110	38,564	42,390	42,610	44,350
Social security	15,500	15,940	16,961	19,180	19,080	19,910
Health care benefits	50,034	48,059	62,510	71,000	63,860	74,080
Worker compensation	9,301	12,400	11,668	13,610	12,930	12,680
Other benefits	-	5,235	2,392	1,000	4,420	4,360
<b>Total Personnel</b>	<b>411,274</b>	<b>483,662</b>	<b>507,980</b>	<b>547,620</b>	<b>543,380</b>	<b>588,400</b>
Communications costs	1,401	826	1,299	1,940	3,000	1,600
Community relations	2,136	1,628	673	1,000	1,000	11,800
Landfill tipping fees	174,545	190,560	186,082	220,690	245,000	256,000
Other contracted svcs	4,073	5,809	6,707	7,800	7,200	7,200
Technology <sup>1</sup>	-	-	-	5,000	5,000	5,350
Equipment replacement		107,268	60,000	60,000	60,000	88,800
Equipment maintenance	10,601	7,288	10,650	10,000	11,000	10,000
Vehicle maintenance	29,310	267	75	-	500	-
Operating supplies	11,154	7,392	9,050	9,000	9,000	11,300
Fuel <sup>2</sup>	30,564	42,817	43,419	-	-	-
Travel and training	495	507	344	-	-	2,400
Electricity	889	983	1,873	2,500	2,800	3,000
<b>Total Operating Charges</b>	<b>265,168</b>	<b>365,345</b>	<b>320,172</b>	<b>317,930</b>	<b>344,500</b>	<b>397,450</b>
Capital outlay/Transfer to						
Capital Improvement	-	15,046	200,543	-	-	38,500
<b>Total Capital</b>	<b>-</b>	<b>15,046</b>	<b>200,543</b>	<b>-</b>	<b>-</b>	<b>38,500</b>
Administrative charge	200,000	225,000	225,000	280,000	280,000	280,000
<b>General Services Division</b>	<b>\$ 876,442</b>	<b>\$ 1,089,053</b>	<b>\$ 1,253,695</b>	<b>\$ 1,145,550</b>	<b>\$ 1,167,880</b>	<b>\$ 1,304,350</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 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 seven active Capital Project Funds.

### **CAPITAL 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 for the major capital projects undertaken to replace the City's streets, drainage, water distribution system and wastewater collection system.

### **SIDEWALK CONSTRUCTION FUND**

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

### **TRANSPORTATION IMPROVEMENT FUND**

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

### **STREETLIGHT IMPROVEMENT FUND**

The Streetlight Improvement Fund accounts for a project to replace the City's streetlights with improved lighting fixtures.

### **CAPITAL RESERVE FUND**

The Capital Reserve Fund accounts for funds set aside by the City Council to help finance for future capital projects.

### **WATER AND SEWER CAPITAL RESERVE FUND**

The Water and Sewer Capital Reserve Fund accounts for funds set aside by the City Council to be used for Capital Projects related to the Water and Sewer Utility.

## CAPITAL PROJECT FUND

The City's Capital Project Fund's (CPF) 2007 Budget estimated revenues of \$3,879,000, including contributions from the Friends of West University Place Parks Fund Inc. (Friends) and \$3,500,000 from issuing debt to finance the Police Station/Emergency Operations Center project. The CPF began 2007 with \$569,568 on hand, including \$486,766 in escrow for a new Fire department pumper.

Expenditures in 2007 include \$483,333 for the new fire truck and \$325,307 for the Friends Pocket Park.

For 2007, expenditures are expected to total \$808,640 and leave a Capital Project Fund Balance of \$139,928.

### *2008 Appropriations.*

Appropriations for 2008 include continued funding for a project already in progress in the current 2007 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 \$264,000 allocation of the General Fund's reserves and a grant from the Friends of West University Parks Fund.

### *2008 Projects*

Two capital projects are recommended for the 2008 Budget.

#### Emergency Power Generators

The City's emergency power generator is inadequate. This project would purchase and install power generators to supply electricity to the EOC and to critical utilities. This project can be considered part of the Public Safety & Facility Improvement Project, or as a separate stand alone project.

#### Technology Improvements

Currently the City has numerous servers, routers and other equipment in service providing the infrastructure for electronic data processing. This project would consolidate and enhance this infrastructure to improve reliability and availability while reducing the number of physical assets and the maintenance associated with them.

**CAPITAL PROJECT FUND (Continued)**

**CAPITAL PROJECT FUND  
PROJECT SCHEDULE**

	Estimated Total Project Cost	Expenditures Through 2005	2006 Actual	2007 Estimated	2008 Budget
<i>Active Projects</i>					
Rice Pocket Park/Courtyard	\$ 375,370	\$ -	\$ 25,063	\$ 325,307	\$ 25,000
Acquisition of Park Property	2,000,000	-	-	420,000	1,580,000
Fire Truck <sup>1</sup>	483,333	-	-	483,333	-
Audio/Visual Council Chambers <sup>1</sup>	68,758	9,059	59,699	-	-
EOC/Public Safety (pre-design) <sup>1</sup>	26,500	-	9,895	-	-
Major Repairs to City Facilities <sup>1</sup>	100,605	-	100,605	-	-
Document Imaging <sup>1</sup>	31,849	23,265	8,584	-	-
Facilities Master Plan <sup>1</sup>	6,819	1,180	5,639	-	-
Park Master Plan <sup>1</sup>	536,942	544,678	(7,736)	-	-
Gateway Signage <sup>1</sup>	37,494	34,188	3,306	-	-
<i>New Projects</i>					
Consolidate Computer Servers	-	-	-	-	45,000
Emergency Power Generation	500,000	-	-	-	500,000
Contingencies	25,000	-	-	-	25,000
<b>Total Project Costs</b>	<b>\$ 3,925,000</b>	<b>\$ 612,370</b>	<b>\$ 205,055</b>	<b>\$ 1,228,640</b>	<b>\$ 2,175,000</b>

<sup>1</sup>Completed projects

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

	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
<b>REVENUES:</b>				
Financing Contract (Debt)	\$ -	\$ 473,285	\$ -	\$ -
Certificates of Obligation	-	-	-	2,000,000
Friends of West U Parks Fund	-	23,852	100,000	-
Other	280,340	150,000	-	-
Transfer from Capital Reserve	-	-	-	500,000
Transfer from General Fund	-	-	264,000	-
Interest	596	15,091	15,000	15,000
<b>TOTAL REVENUES</b>	<b>280,936</b>	<b>662,228</b>	<b>379,000</b>	<b>2,515,000</b>
<b>EXPENDITURES:</b>	<b>233,994</b>	<b>205,056</b>	<b>1,228,640</b>	<b>2,175,000</b>
<b>BEGINNING BALANCE</b>	<b>\$ 65,454</b>	<b>\$ 112,396</b>	<b>\$ 569,568</b>	<b>\$ (280,072)</b>
<b>ENDING BALANCE</b>	<b>\$ 112,396</b>	<b>\$ 569,568</b>	<b>\$ (280,072)</b>	<b>\$ 59,928</b>

## INFRASTRUCTURE REPLACEMENT FUND

The Infrastructure Replacement Program is complete. During 2007, almost all funds remaining in the Infrastructure Replacement Fund were consolidated into the Sidewalk Replacement Fund. The Fund reserved \$50,000

against completing all arbitrage rebate reporting to the Federal Government. Arbitrage arises when the City earns more interest by investing borrowed funds than it pays on the borrowed funds.

### INFRASTRUCTURE REPLACEMENT FUND STATEMENT OF REVENUES AND EXPENDITURES

	2005 Actual	2006 Actual	2007 Estimated	2008 Budget
<b>REVENUES</b>				
Transfer from METRO Fund	\$ -	\$ -	\$ -	\$ -
Interest earned	182,776	165,039	-	-
Bond Proceeds	-	-	-	-
Other	-	1,173,668	-	-
<b>TOTAL REVENUES</b>	<b>182,776</b>	<b>1,338,707</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
Infrastructure Projects	1,668,787	3,336,197	650,000	-
Arbitrage Rebate Calculations	-	-	-	25,000
Arbitrage Rebate	-	-	-	25,000
Contingency	-	-	-	-
Transfer to Sidewalk Fund	-	-	303,837	-
Transfer to METRO Fund	-	667,783	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,668,787</b>	<b>4,003,980</b>	<b>953,837</b>	<b>50,000</b>
<b>BEGINNING BALANCE</b>	<b>\$ 5,155,121</b>	<b>\$ 3,669,110</b>	<b>\$ 1,003,837</b>	<b>\$ 50,000</b>
<b>ENDING BALANCE</b>	<b>\$ 3,669,110</b>	<b>\$ 1,003,837</b>	<b>\$ 50,000</b>	<b>\$ -</b>

## SIDEWALK CONSTRUCTION FUND

During 2007, the Sidewalk Construction Fund was anticipated to spend \$1.2 million, leaving a fund balance of \$49,000. In 2008 the City expects to substantially complete

all projects approved by Council under the Master Sidewalk Program. Transferring the METRO Mobility grant will provide funding for the final phase of the project.

### SIDEWALK CONSTRUCTION FUND STATEMENT OF REVENUES AND EXPENDITURES

	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
<b>REVENUES</b>				
Transfer from Infrastructure Fund	\$ -	\$ 52,682	\$ 303,837	\$ -
Contribution from City of Houston	-	-	-	286,000
Transfer from METRO Fund	-	-	380,000	259,000
Grants from METRO	-	490,356	-	-
Interest earned on investments	105,066	110,859	30,000	25,000
<b>TOTAL REVENUES</b>	<b>105,066</b>	<b>653,897</b>	<b>713,837</b>	<b>570,000</b>
<b>EXPENDITURES</b>				
Sidewalk Construction	1,510,236	3,173,697	1,205,940	619,372
<b>TOTAL EXPENDITURES</b>	<b>1,510,236</b>	<b>3,173,697</b>	<b>1,205,940</b>	<b>619,372</b>
<b>BEGINNING BALANCE</b>	<b>4,466,445</b>	<b>3,061,275</b>	<b>541,475</b>	<b>49,372</b>
<b>ENDING BALANCE</b>	<b>\$ 3,061,275</b>	<b>\$ 541,475</b>	<b>\$ 49,372</b>	<b>\$ -</b>

**TRANSPORTATION IMPROVEMENT FUND**

During 2006, preliminary engineering for a drainage related transportation improvement was initiated. In 2007, Council approved transferring \$1,850,000 from the General Fund and authorized reimbursement of that amount from the proceeds of a future Bond

issue

A METRO grant of \$4,333,000 will be completely funded in 2008 and a bond issue will provide funds to repay the funds advanced from General Fund Reserves.

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

	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Estimate</b>	<b>2008 Budget</b>
<b>REVENUES</b>				
METRO Grant	\$ -	\$ -	\$ 500,000	\$ 3,833,000
Transfer from General Fund	-	-	1,850,000	-
Debt	-	-	-	2,200,000
Interest earned	-	-	-	100,000
<b>TOTAL REVENUES</b>	-	-	2,350,000	6,133,000
<b>EXPENDITURES</b>				
Transportation improvements	60,480	97,023	-	6,490,520
Transfer to Capital Reserve	-	-	-	1,850,000
Bond Issuance costs	-	-	-	50,000
<b>TOTAL EXPENDITURES</b>	60,480	97,023	-	8,390,520
<b>BEGINNING BALANCE</b>	65,020	4,540	(92,483)	2,257,517
<b>ENDING BALANCE</b>	\$ 4,540	\$ (92,483)	\$ 2,257,517	\$ (3)

## STREETLIGHT IMPROVEMENT FUND

Created by an amendment to the 2007 Budget, the Streetlight Improvement Fund accounts for funds set aside to improve and replace streetlights in the City. The first phase of the project is expected to cost \$800,000. Funding for Phase 1 was provided by transferring \$271,000 from

General Fund reserves and allocating \$589,000 from the METRO Grant Fund.

The second phase is targeted to cost \$1,200,000, which would be provided by a transfer of funds reserved for Capital Projects.

### STREETLIGHT IMPROVEMENT FUND STATEMENT OF REVENUES AND EXPENDITURES

	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
<b>REVENUES</b>				
METRO Grant Fund	\$ -	\$ -	\$ 589,000	\$ -
Transfer from Capital Reserve	-	-	-	1,200,000
Transfer from General Fund	-	-	271,000	-
Interest earned	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	860,000	1,200,000
<b>EXPENDITURES</b>				
Streelight Improvements	-	-	860,000	1,200,000
<b>TOTAL EXPENDITURES</b>	-	-	860,000	1,200,000
<b>BEGINNING BALANCE</b>	-	-	-	-
<b>ENDING BALANCE</b>	\$ -	\$ -	\$ -	\$ -

### CAPITAL RESERVE FUND

The Capital Reserve Fund accounts for funds set aside by Council to be used for Capital Projects. The City targets operating and emergency reserves in its operating funds and transfer any surplus to the Capital Reserve Fund.

Fund is expected to provide \$1,854,680. Of this \$1.2 million is appropriated to the Streetlight Improvement Fund and \$45,000 is transferred to the Capital Improvement Fund for Computer Infrastructure improvements.

In 2008 the initial transfer from the General

#### CAPITAL RESERVE FUND STATEMENT OF REVENUES AND EXPENDITURES

	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
<b>REVENUES</b>				
Transfer from Transportation Improvement Fund	\$ -	\$ -	\$ -	\$ 1,850,000
<b>TOTAL REVENUES</b>	-	-	-	1,850,000
<b>EXPENDITURES</b>				
Transfer to Streetlight Improvement Fund	-	-	-	1,200,000
Transfer to Capital Improvement Fund	-	-	-	500,000
Any Purpose Authorized by Council	-	-	-	150,000
<b>TOTAL EXPENDITURES</b>	-	-	-	1,850,000
<b>BEGINNING BALANCE</b>	-	-	-	-
<b>ENDING BALANCE</b>	\$ -	\$ -	\$ -	\$ -

**WATER AND SEWER CAPITAL RESERVE FUND**

The Water and Sewer Capital Reserve Fund accounts for funds set aside by Council to be used for Capital Projects related to the City's Water and Sewer Utility. In 2007 this fund was dormant. In 2008 \$250,000 will be transferred from the Water and Sewer

Fund bringing the reserve to \$556,557. Two projects are proposed for 2008, painting the Wakeforest elevated storage tank and replacing the belt press at the wastewater treatment plant.

**WATER AND SEWER CAPITAL RESERVE FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
<b>REVENUES</b>				
Transfer from Water and Sewer Fund	\$ -	\$ -	\$ -	\$ 250,000
Proceeds from Refunding Bonds	473,146	-	-	-
<b>TOTAL REVENUES</b>	<b>473,146</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>EXPENDITURES</b>				
Infrastructure Replacement	186,189	-	-	-
Paint Elevated Storage Tank	-	309,094	-	253,000
Replace Belt Press	-	-	-	195,000
<b>TOTAL EXPENDITURES</b>	<b>186,189</b>	<b>309,094</b>	<b>-</b>	<b>448,000</b>
<b>BEGINNING BALANCE</b>	<b>328,694</b>	<b>615,651</b>	<b>306,557</b>	<b>306,557</b>
<b>ENDING BALANCE</b>	<b>\$ 615,651</b>	<b>\$ 306,557</b>	<b>\$ 306,557</b>	<b>\$ 108,557</b>

## **INTERNAL SERVICE FUNDS**

Internal Service Funds provide accounting and budgetary control over expenditures that are common to all funds furthermore they centralize 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 each 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, ambulances 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 cost of the equipment it uses. The Equipment Replacement Fund purchases equipment when a combination of age and repair cost indicates 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 through 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 into a major expenditure. The Technology Fund was created to centralize those expenditures, consolidate the management of the resources needed to maintain existing information technology systems, and to deploy new solutions.

## EMPLOYEE BENEFIT FUND

The Employee Benefit Fund facilitates accounting and oversight for the cost of health care, Worker Compensation, dental plans, employee tuition, and other benefits.

### *2007 Financial Activity*

The City's Employee Benefit Fund's 2007 Budget provided \$1,393,580 to fund employee benefits. Charges to Operating Funds are expected to provide \$1,225,380 and the balance of \$168,200 will come from employee contributions

and interest. Expenditures are expected to total \$1,428,540, resulting in an operating loss of \$34,960

### *2008 Appropriations.*

The 2008 Budget marks the second year of the Fund's operation. A transfer of \$1,491,560 is expected from operating funds, plus \$186,100 from employee contributions. Expenditures for benefits are expected to be \$1,633,430 a 14.3 percent increase over the amount budgeted in 2007.

### EMPLOYEE BENEFIT FUND STATEMENT OF REVENUES AND EXPENDITURES

	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
<b>REVENUES:</b>				
Charges to Operating Funds	\$ 74,720	\$ 59,721	\$ 1,225,380	\$ 1,491,560
Employee contributions	-	-	167,200	186,100
Other revenues	-	11,378	-	-
Interest	-	-	1,000	1,000
<b>TOTAL REVENUES</b>	<b>74,720</b>	<b>71,099</b>	<b>1,393,580</b>	<b>1,678,660</b>
<b>EXPENDITURES</b>				
Health Care - active employees	-	-	1,066,500	1,210,940
Health Care - retired employees	-	-	71,100	102,790
Health Care - separated employees	-	-	20,000	4,800
Dental Insurance	-	-	17,000	21,600
Direct Dental Plan	-	-	24,000	24,000
Wellness program	-	-	7,440	5,000
Third party administrator	-	-	2,200	3,600
Vision Care	-	-	8,400	8,400
Worker Compensation	-	-	105,100	132,800
Life and Accidental Death	-	-	21,800	24,000
Retirement benefit	72,538	56,132	45,700	50,000
Unemployment	-	289	2,800	12,000
Employee relations - events	-	-	10,500	10,500
Employee relations - awards	-	-	3,000	3,000
Tuition benefit	-	1,257	8,000	5,000
Incentive pay	-	-	15,000	15,000
Other benefits	-	1,100	-	-
<b>TOTAL EXPENDITURES</b>	<b>72,538</b>	<b>58,778</b>	<b>1,428,540</b>	<b>1,633,430</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>2,182</b>	<b>12,321</b>	<b>(34,960)</b>	<b>45,230</b>
<b>BEGINNING BALANCE</b>	<b>-</b>	<b>2,182</b>	<b>14,503</b>	<b>(20,457)</b>
<b>ENDING BALANCE</b>	<b>\$ 2,182</b>	<b>\$ 14,503</b>	<b>\$ (20,457)</b>	<b>\$ 24,773</b>

## EQUIPMENT REPLACEMENT FUND

City equipment in service has cost more than \$1.6 million. Replacing this equipment would likely cost over \$2.8 million.

The Fund began 2007 with a balance of \$207,236. Transfers from other funds are expected to provide \$286,900 more. Expenditures are expected to be \$169,700. In 2007, a complete review of the estimated lives and replacement costs

was undertaken. As a result of this review, charges for fleet replacement were increased \$49,200 to \$336,100.

Requested 2008 expenditures total \$518,000, including three vehicles for the Police Department, an ambulance, a new senior transportation van or bus, three trucks, an air compressor, a street sweeper, and an excavator.

### EQUIPMENT REPLACEMENT FUND STATEMENT OF REVENUES AND EXPENDITURES

	2005 Actual	2006 Actual	2007 Estimated	2008 Budget
<b>REVENUES:</b>				
Transfers:				
From General Fund	\$ 117,144	\$ 132,000	\$ 161,100	\$ 186,400
From Water and Sewer Fund	65,748	65,799	65,800	60,900
From Solid Waste Fund	107,268	60,000	60,000	88,800
Other revenues	47,315	18,343	1,800	-
Interest	1,130	8,526	14,000	3,500
<b>TOTAL REVENUES</b>	<b>338,605</b>	<b>284,668</b>	<b>302,700</b>	<b>339,600</b>
<b>TOTAL EXPENDITURES</b>	<b>347,487</b>	<b>139,389</b>	<b>169,370</b>	<b>518,000</b>
<b>BEGINNING BALANCE</b>	<b>70,839</b>	<b>61,957</b>	<b>207,236</b>	<b>340,566</b>
<b>ENDING BALANCE</b>	<b>\$ 61,957</b>	<b>\$ 207,236</b>	<b>\$ 340,566</b>	<b>\$ 162,166</b>

### DETAILED EQUIPMENT REPLACEMENT FUND PURCHASES

	Quantity	Police	Fire	Public Works	Parks and Recreation	Total
Ambulance	1	\$ -	\$ 125,500	\$ -	\$ -	\$ 125,500
Light Trucks/SUVs	4	29,000	-	38,000	24,500	91,500
Bus/Van	2	-	-	33,500	46,500	80,000
Excavator	1	-	-	48,000	-	48,000
Street Sweeper	1	-	-	105,000	-	105,000
Automobiles	2	53,000	-	-	-	53,000
Air Compressor	1	-	-	15,000	-	15,000
		<b>\$ 82,000</b>	<b>\$ 125,500</b>	<b>\$ 239,500</b>	<b>\$ 71,000</b>	<b>\$ 518,000</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.

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

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

### **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 efficient, cost effective, delivery of City services, and its budget and employees are therefore under the supervision of the Administration Department.

#### **ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)**

##### **MISSION**

Provide support, direction, and funding to integrate technological solutions into the City's effort and ability to deliver services.

#### **ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)**

##### **DIVISIONS**

*Technology Management* – Directs, supports and funds the City's to use of technology to provide services. (2008 Budget - \$641,910).

#### **ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT) 2008**

##### **GOALS**

- \* Consolidate existing computer servers and other networking infrastructure.
- \* Assess existing financial software; identify qualified replacement; evaluate a future implementation.
- \* Implement an annual training plan.
- \* Assess and identify new efficiencies using mobile data technologies and applications.

#### **ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)**

##### **BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 3 (2007 authorized full-time employees – 2).
- \* Total budget - \$641,910 (2007 total Budget - \$449,880).
- \* Consolidates communication charges from General Fund – Finance \$67,000.
- \* GIS technician transferred from the Water and Sewer Utility Fund - \$73,730

\*

POSITION	GRADE	2007	2008	SALARY RANGE**	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Technology Management Fund					
Information Technology Manager	ER1	1	1	65,000	88,687
GIS Technician <sup>1</sup>	38	-	1	39,120	52,575
IT Technician	43	1	1	58,251	76,069
Total Technology Management		2	3		

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

<sup>1</sup>Transferred from Water and Sewer Utility Fund

TECHNOLOGY FUND STATEMENT OF REVENUES AND EXPENDITURES				
	2005	2006	2007	2008
	Actual	Actual	Estimated	Budget
REVENUES:				
Transfers from other funds	\$ -	\$ -	\$ 465,210	645,510
Interest	-	-	4,500	3,000
<b>TOTAL REVENUES</b>	-	-	469,710	648,510
EXPENDITURES				
Salaries and wages	-	-	131,210	209,800
Longevity	-	-	1,840	2,140
Allowances	-	-	500	600
Retirement Contribution	-	-	22,340	36,200
Social Security	-	-	9,920	16,260
Health care benefit	-	-	20,110	36,580
Workers' Compensation	-	-	530	550
Other benefits	-	-	3,850	3,180
Total Personnel	-	-	190,300	305,310
Replacements	-	-	43,780	36,800
Maintenance and repairs	-	-	10,500	8,000
Software licenses	-	-	4,500	1,800
Software maintenance contracts	-	-	148,000	158,500
Support consultants	-	-	45,500	45,000
Telephone and Internet	-	-	4,800	71,800
Software development	-	-	-	5,500
Travel and training	-	-	2,500	9,200
Total Operating	-	-	259,580	336,600
<b>TOTAL EXPENDITURES</b>	-	-	449,880	641,910
<b>BEGINNING BALANCE</b>	-	-	-	19,830
<b>ENDING BALANCE</b>	\$ -	\$ -	\$ 19,830	\$ 26,430

## **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 Fund 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 multiyear 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.

### **THE RECREATION CENTER GRANT FUND**

The Friends of West University Place Parks Fund, Inc (FWUP) is the recipient of a matching grant of up to \$500,000 from the Lewis Foundation. The Recreation Center Grant Fund restricts using the funds received from the a grant from FWUP to funding improvements to the Recreation Center.

## SPECIAL REVENUE FUNDS

### PARKS FUND STATEMENT OF REVENUES AND EXPENDITURES

	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
<b>REVENUES:</b>				
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>
<b>EXPENDITURES:</b>				
Parks and Recreation Department	3,051	7,275	15,000	4,400
<b>TOTAL EXPENDITURES</b>	<b>3,051</b>	<b>7,275</b>	<b>15,000</b>	<b>4,400</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>1,191</b>	<b>(2,536)</b>	<b>(10,600)</b>	<b>-</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>\$ 208</b>

### COURT TECHNOLOGY FUND STATEMENT OF REVENUES AND EXPENDITURES

	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
<b>REVENUES:</b>				
Fines	\$ 8,335	\$ 8,243	\$ 9,500	\$ 9,500
Interest	67	99	25	30
<b>TOTAL REVENUES</b>	<b>8,402</b>	<b>8,342</b>	<b>9,525</b>	<b>9,530</b>
<b>EXPENDITURES:</b>				
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>5,030</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>\$ 2,991</b>

**SPECIAL REVENUE FUNDS (Continued)**

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

	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Estimate</b>	<b>2008 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>	<b>-</b>	<b>259,000</b>	<b>709,000</b>	<b>259,000</b>
<b>EXPENDITURES:</b>				
Any purposed authorized by the				
Grant	-	-	968,000	259,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>968,000</b>	<b>259,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>-</b>	<b>259,000</b>	<b>(259,000)</b>	<b>-</b>
<b>BEGINNING BALANCE</b>	<b>-</b>	<b>-</b>	<b>259,000</b>	<b>-</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ 259,000</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Estimate</b>	<b>2008 Budget</b>
<b>REVENUES:</b>				
Fines	\$ -	\$ 1,020	\$ 7,500	\$ 7,500
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>1,020</b>	<b>7,500</b>	<b>7,500</b>
<b>EXPENDITURES:</b>				
Finance Department - Municipal				
Court	-	-	-	16,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>-</b>	<b>1,020</b>	<b>7,500</b>	<b>(8,500)</b>
<b>BEGINNING BALANCE</b>	<b>-</b>	<b>-</b>	<b>1,020</b>	<b>8,520</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ 1,020</b>	<b>\$ 8,520</b>	<b>\$ 20</b>

**SPECIAL REVENUE FUNDS (Continued)**

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

	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
<b>REVENUES:</b>				
Fees	\$ 13,875	\$ 27,012	\$ 30,000	\$ 30,000
Interest	-	-	-	1,000
<b>TOTAL REVENUES</b>	<b>13,875</b>	<b>27,012</b>	<b>30,000</b>	<b>31,000</b>
<b>EXPENDITURES:</b>				
Public Works -Building Services	-	1,298	17,000	50,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,298</b>	<b>17,000</b>	<b>50,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>13,875</b>	<b>25,714</b>	<b>13,000</b>	<b>(19,000)</b>
<b>BEGINNING BALANCE</b>	<b>-</b>	<b>13,875</b>	<b>39,589</b>	<b>52,589</b>
<b>ENDING BALANCE</b>	<b>\$ 13,875</b>	<b>\$ 39,589</b>	<b>\$ 52,589</b>	<b>\$ 33,589</b>

**RECREATION CENTER GRANT FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
<b>REVENUES:</b>				
Grant from Friends of WestU Parks	\$ -	\$ 111,812	\$ 888,188	\$ -
Interest	-	3,611	4,500	50,000
<b>TOTAL REVENUES</b>	<b>-</b>	<b>115,423</b>	<b>892,688</b>	<b>50,000</b>
<b>EXPENDITURES:</b>				
Improvements to Recreation Center	-	-	-	1,068,111
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,068,111</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>-</b>	<b>115,423</b>	<b>892,688</b>	<b>(1,018,111)</b>
<b>BEGINNING BALANCE</b>	<b>10,000</b>	<b>10,000</b>	<b>125,423</b>	<b>1,018,111</b>
<b>ENDING BALANCE</b>	<b>\$ 10,000</b>	<b>\$ 125,423</b>	<b>\$ 1,018,111</b>	<b>\$ -</b>

**This Page Intentionally Left Blank**

## APPENDIX A BONDED DEBT

Most cities use long-term debt to finance the construction or purchase of major capital assets, and the City of West U is not an exception. Since its incorporation 1925, the City has used such 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-four years later in 2007, assessed values increased by more than **\$3.1 billion** to approximately \$3,500,000,000. This tremendous increase in value came as the result of an economic and social trend - that is still under way.

West University Place’s assessed values shot up because West U was attractive to business executives and professionals who wished to live closer to their workplaces. 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 younger, developing city’s. 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 stressed 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 wastewater 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 raise an additional \$9.9 million by issuing Certificates of Obligation in order to complete funding the infrastructure replacement plan.

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

<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>

**APPENDIX A (Continued)**  
**BONDED DEBT**

During 2005, the City took advantage of historically low interest rates by issuing refunding bonds. Most 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 2007 was \$3.5 billion, the debt limit under this provision was \$175,000,000. As of January 1, 2008 the City owed a total of \$79.4 million to bondholders. Of this total, the amount to be financed by the Debt Service Fund using property taxes will be \$65.5 million. All of the City current

bonded debt will be completely amortized by 2022.

**Future Activity** - In November 2006 the voters approved issuing \$2 million to add parkland to the City's 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 2008 *Operating Budget* anticipates raising up to \$2.2 million by issuing Certificates of Obligation to fund the portion of the College Street/Bellaire Boulevard Improvement Project not financed by Grants.

**Debt Service To Maturity**

	Tax Supported	Revenue Supported
2008	6,800,266	1,267,812
2009	6,805,085	1,266,748
2010	6,801,191	1,268,445
2011	6,802,952	1,277,802
2012	6,700,969	1,280,671
After 2011	53,894,357	12,569,144
<b>Debt Service to Maturity</b>	<b>87,804,820</b>	<b>18,930,622</b>

## APPENDIX B REVENUE SOURCES

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

### 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 considered delinquent paid 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 for more than 98 percent 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.

<b>Tax Rate Comparison</b>	
<b>Jurisdiction</b>	<b>Tax Rate</b>
Bellaire	0.4000
Houston	0.6438
Southside Place	0.2514
Jersey Village	0.7425
Spring Valley	0.5650
Seabrook	0.6203

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

<b>Property Tax Rates</b>			
<b>Fiscal Year</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Total Tax Rate</b>
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
2006	0.2010	0.2290	0.4300
2007	0.1920	0.2100	0.4020
2008	0.1860	0.1800	0.3660

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

In the past, the City's property tax policies have been to maintain the amount of property taxes dedicated to maintenance and operations, plus 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 percent of the total tax rate, debt service payments rose to consume more than 55 percent 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 2008, the debt service tax amounts to 49 percent of the total tax rate.

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

Tax revenue dedicated to debt service reached \$6.7 million annually and is expected to remain stable into the foreseeable future.

The City's 2007 property tax revenue is based on an estimated assessed value of \$3.5 billion and a 99% collection rate. The estimated market value of taxable property has grown explosively since 2000. In the past five years alone the taxable value of property has grown more than \$1 billion. The property tax rate in 2008 will be \$0.36600 per \$100 valuation, 3.6 cents less than last year's rate. Increased assessed values and stable debt service enabled 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 percent are residential and 3 percent are commercial.

<b>Residential Rates</b>		
	<b>Water</b>	<b>Sewer</b>
Base charge	\$8.62	\$4.99
0 - 3,000 gallons	\$3.41 per 1,000 gallons	\$2.72 per 1,000 gallons
3001 - 9,000 gallons	\$4.14 per 1,000 gallons	\$2.72 per 1,000 gallons
9001 - 15,000 gallons	\$4.92 per 1,000 gallons	\$2.72 per 1,000 gallons
15,001 gallons and up	\$5.85 per 1,000 gallons	\$2.72 per 1,000 gallons

The City increased its water and sewer rates 10 percent in 2007.

**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 convenience of its citizens. A \$15.75 monthly fee funds these services for citizens under 65 years of age. The monthly fee is

\$8.00 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 percent onf 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 percent, the State retains 6.25 percent and, distributes 1 percent to the Metropolitan Transit Authority, and rebates 1 percent to the City.

In 2008 West University Place expects to collect \$850,000 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 \$961,000 in 2008 verses \$953,000 in 2007.

**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 2004</b>	<b>Actual 2005</b>	<b>Actual 2006</b>	<b>Estimated 2007</b>	<b>Estimated 2008</b>
<b>Property Taxes</b>					
Current year collections	\$ 5,106,642	\$ 5,472,895	\$ 5,819,369	\$ 6,126,250	\$ 6,591,100
Prior year collections	40,267	38,007	41,744	50,000	41,530
Collection Fees	9,193	8,794	4,043	-	-
	<u>5,156,102</u>	<u>5,519,696</u>	<u>5,865,156</u>	<u>6,176,250</u>	<u>6,632,630</u>
<b>Franchise Taxes</b>					
Telecommunications	142,460	137,635	177,274	139,570	140,000
Electrical	484,649	514,326	525,065	515,000	531,000
Cable T.V.	152,393	160,810	182,304	189,000	180,000
Gas	92,719	101,228	116,287	109,520	110,000
	<u>872,221</u>	<u>913,999</u>	<u>1,000,930</u>	<u>953,090</u>	<u>961,000</u>
<b>Sales Tax</b>	<u>699,593</u>	<u>761,176</u>	<u>1,043,742</u>	<u>830,000</u>	<u>864,600</u>
<b>Licenses and Permits</b>					
<b>Business Licenses</b>					
Electrical Cont. Lic.	13,570	7,720	7,640	6,000	5,940
Contractor Registration	33,450	23,590	30,267	26,000	25,650
Other	1,205	1,753	1,813	1,000	1,000
<b>Non-Business Licenses</b>					
Building Permits	260,620	293,639	274,096	245,490	246,920
New Service Connect	-	-	-	-	204,000
Electrical Permits	31,052	30,120	29,609	26,400	28,500
Heating and A/C Permits	28,018	27,673	26,378	24,150	24,500
Plumbing Permits	71,130	72,966	74,253	62,500	65,000
Fence & Sidewalk Permits	51,993	54,336	48,768	32,000	35,000
Tree Disposition Fee	34,526	32,075	31,650	32,000	32,000
Other	29,390	24,446	29,789	26,660	24,560
	<u>554,954</u>	<u>568,318</u>	<u>554,263</u>	<u>482,200</u>	<u>693,070</u>

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

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

Fees for services					
Street Light Fee	\$ (7,157)	\$ -	\$ -	\$ -	\$ -
Ambulance Service	106,079	118,237	132,917	131,000	135,000
Alarm Monitoring	197,503	234,037	276,222	308,000	312,000
	<u>296,425</u>	<u>352,274</u>	<u>409,139</u>	<u>439,000</u>	<u>447,000</u>
Other Charges and Fees					
Plan Check Fees	130,466	136,391	118,363	132,500	130,000
Reinspection Fees	49,165	48,365	46,855	50,000	50,000
Other Building Related	58,331	24,123	21,672	17,000	16,150
Pet Regulation	6,688	5,989	7,213	6,390	5,290
Child Safety Seat	15,609	15,894	16,795	16,800	16,800
Other	2,484	3,784	3,697	2,300	2,900
	<u>262,743</u>	<u>234,546</u>	<u>214,595</u>	<u>224,990</u>	<u>221,140</u>
Recreation Fees					
Aquatic Classes	94,633	81,249	100,340	130,000	122,650
Membership Fees	71,876	75,483	79,192	83,000	82,000
Swimming Fees	41,785	43,428	53,031	95,500	84,150
Other	24,689	25,723	46,627	52,900	50,950
Rents	33,099	36,891	82,420	82,440	68,250
Class Fees	163,355	301,855	278,243	258,300	251,330
	<u>429,437</u>	<u>564,629</u>	<u>639,853</u>	<u>702,140</u>	<u>659,330</u>
Fines and Court Fees	193,283	178,601	250,849	226,450	248,200
Earnings on Investments	70,166	109,372	268,377	360,000	250,000
Miscellaneous					
Rents					
Bellaire	19,360	14,080	11,280	30,000	30,000
Westpark	13,000	12,000	7,234	48,000	48,960
Southside expense sharing	95,402	131,969	106,969	120,000	120,000
Intergovernmental	20,357	-	-	-	-
Other Revenues	90,280	54,634	27,732	51,000	21,000
	<u>238,399</u>	<u>212,683</u>	<u>153,215</u>	<u>249,000</u>	<u>219,960</u>
Internal Charges					
Water Fund	637,000	645,000	645,000	660,000	660,000
Solid Waste Fund	200,000	225,000	225,000	280,000	280,000
	<u>837,000</u>	<u>870,000</u>	<u>870,000</u>	<u>940,000</u>	<u>940,000</u>
<b>TOTAL GENERAL FUND</b>	<b>\$ 9,610,323</b>	<b>\$ 10,285,294</b>	<b>\$ 11,270,119</b>	<b>\$ 11,583,120</b>	<b>\$ 12,136,930</b>

**This Page Left Intentionally Blank**

**ORDINANCE NO. 1855**

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING DECEMBER 31, 2008; APPROPRIATING FUNDS FOR SUCH BUDGET; CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; AND DECLARING AN EMERGENCY.**

**WHEREAS**, as required by the City Charter and state law, the City Manager has prepared and submitted to the City Council a budget with estimates of expenditures and revenues of all city departments and activities for the year beginning January 1, 2008 and ending December 31, 2008; 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:**

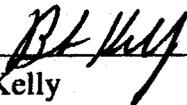
Section 1. The matters and facts set out in the preamble of this ordinance are found and determined to be true and correct and are hereby approved and adopted by the City Council.

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

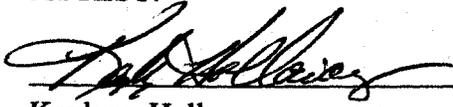
PASSED, APPROVED ADOPTED AND SIGNED ON, this 12th day of November 2007.

Voting Aye: *Maya Kelly, Council Members Fry, Cohen, Cuffey + Alexander*  
Voting Nay: *NONE*  
Absent: *NONE*

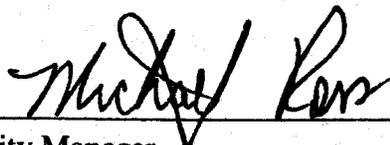
Signed:

  
\_\_\_\_\_  
Bob Kelly  
Mayor

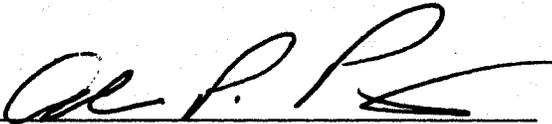
ATTEST:

  
\_\_\_\_\_  
Kaylynn Holloway  
City Secretary  
(SEAL)

RECOMMENDED:

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

REVIEWED:

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

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING  
DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>DEBT SERVICE FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 996,927	\$ 1,169,072	\$ 1,202,652
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>996,927</b>	<b>1,169,072</b>	<b>1,202,652</b>
<b>REVENUES</b>			
Ad Valorem Taxes	6,748,355	6,732,090	6,403,500
Interest	118,703	104,000	75,000
Proceeds from refunding bonds	-	-	-
<b>TOTAL REVENUES</b>	<b>6,867,058</b>	<b>6,836,090</b>	<b>6,478,500</b>
<b>EXPENDITURES</b>			
Debt Service and Fees	6,694,913	6,802,510	6,805,270
<b>TOTAL EXPENDITURES</b>	<b>6,694,913</b>	<b>6,802,510</b>	<b>6,805,270</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>172,145</b>	<b>33,580</b>	<b>(326,770)</b>
<b>NET ENDING BALANCE</b>	<b>1,169,072</b>	<b>1,202,652</b>	<b>875,882</b>
Cash	1,169,072	1,202,652	875,882
Obligations	\$ -	\$ -	\$ -
<b>WATER FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 1,102,728	\$ 1,096,619	\$ 1,216,619
Less: Obligations	(299,470)	(106,312)	(672,702)
<b>NET BEGINNING BALANCE</b>	<b>803,258</b>	<b>990,307</b>	<b>543,917</b>
<b>REVENUES</b>			
Service Charges	4,800,028	4,302,800	5,465,000
Interest	42,314	20,000	20,000
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>4,842,342</b>	<b>4,322,800</b>	<b>5,485,000</b>
<b>EXPENDITURES</b>			
Public Works	2,737,998	2,817,310	3,112,590
Non-Departmental	1,917,295	1,951,880	2,179,320
<b>TOTAL EXPENDITURES</b>	<b>4,655,293</b>	<b>4,769,190</b>	<b>5,291,910</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>187,049</b>	<b>(446,390)</b>	<b>193,090</b>
<b>NET ENDING BALANCE</b>	<b>990,307</b>	<b>543,917</b>	<b>737,007</b>
Cash	1,096,619	1,216,619	1,216,619
Obligations	\$ (106,312)	\$ (672,702)	\$ (479,612)

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING  
DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>INFRASTRUCTURE REPLACEMENT FUND</b>			
BEGINNING BALANCE			
Cash	\$ 3,669,110	\$ 1,003,837	\$ 50,000
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>3,669,110</b>	<b>1,003,837</b>	<b>50,000</b>
REVENUES			
Grants	-	-	-
Bond Proceeds	-	-	-
Interest	165,039	-	-
Other	1,173,668	-	-
<b>TOTAL REVENUES</b>	<b>1,338,707</b>	<b>-</b>	<b>-</b>
EXPENDITURES			
Area 10 & 11B	3,336,197	650,000	-
Arbitrage Rebate Calculations	-	-	25,000
Transfer to sidewalk fund	-	303,837	-
Allowance for Arbitrage Rebate	-	-	25,000
Return METRO Grants	667,783	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,003,980</b>	<b>953,837</b>	<b>50,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(2,665,273)</b>	<b>(953,837)</b>	<b>(50,000)</b>
<b>NET ENDING BALANCE</b>	<b>1,003,837</b>	<b>50,000</b>	<b>-</b>
Cash	1,003,837	237,000	-
Obligations	\$ -	\$ -	\$ -

<b>SIDEWALK CONSTRUCTION FUND</b>			
BEGINNING BALANCE			
Cash	\$ 3,061,275	\$ 541,475	\$ 49,372
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>3,061,275</b>	<b>541,475</b>	<b>49,372</b>
REVENUES			
Interest	110,859	30,000	25,000
Contribution from City of Houston	-	-	286,000
Metro Allocation	543,038	380,000	259,000
Transfer from Infrastructure	-	303,837	-
<b>TOTAL REVENUES</b>	<b>653,897</b>	<b>713,837</b>	<b>570,000</b>
EXPENDITURES			
Sidewalk Construction	3,173,697	1,205,940	619,372
<b>TOTAL EXPENDITURES</b>	<b>3,173,697</b>	<b>1,205,940</b>	<b>619,372</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(2,519,800)</b>	<b>(492,103)</b>	<b>(49,372)</b>
<b>NET ENDING BALANCE</b>	<b>541,475</b>	<b>49,372</b>	<b>-</b>
Cash	541,475	2,442,607	-
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING  
DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>CAPITAL RESERVE FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ -	\$ -	\$ -
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	-	-	-
<b>REVENUES</b>			
Transfer from Transportation Improvement Fund	-	-	1,850,000
<b>TOTAL REVENUES</b>	-	-	1,850,000
<b>EXPENDITURES</b>			
Transfer to Streetlight Improvement Fund	-	-	1,200,000
Transfer to Capital Improvement Fund	-	-	500,000
Any purpose authorized by Council	-	-	150,000
<b>TOTAL EXPENDITURES</b>	-	-	1,850,000
<b>NET REVENUES (EXPENDITURES)</b>	-	-	-
<b>NET ENDING BALANCE</b>			
Cash	-	-	-
Obligations	\$ -	\$ -	\$ -

**WATER AND SEWER CAPITAL RESERVE FUND**

<b>BEGINNING BALANCE</b>			
Cash	\$ 615,651	\$ 306,557	\$ 306,557
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	615,651	306,557	306,557
<b>REVENUES</b>			
Transfer from Water Fund	-	-	250,000
<b>TOTAL REVENUES</b>	-	-	250,000
<b>EXPENDITURES</b>			
Paint storage tank	309,094	-	253,000
Replace belt press	-	-	195,000
Any purpose authorized by Council	-	-	-
<b>TOTAL EXPENDITURES</b>	309,094	-	448,000
<b>NET REVENUES (EXPENDITURES)</b>	(309,094)	-	(198,000)
<b>NET ENDING BALANCE</b>			
Cash	306,557	306,557	108,557
Obligations	\$ -	\$ -	\$ -

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING  
DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>TECHNOLOGY MANAGEMENT FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ -	\$ -	\$ 19,830
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	-	-	19,830
<b>REVENUES</b>			
Transfers from other Funds	-	465,210	645,510
Other Revenues	-	-	-
Interest	-	4,500	3,000
<b>TOTAL REVENUES</b>	-	469,710	648,510
<b>EXPENDITURES</b>			
Administration/Technology	-	449,880	641,910
<b>TOTAL EXPENDITURES</b>	-	449,880	641,910
<b>NET REVENUES (EXPENDITURES)</b>	-	19,830	6,600
<b>NET ENDING BALANCE</b>			
Cash	-	19,830	26,430
Obligations	\$ -	\$ -	\$ -

	<b>PARKS FUND</b>		
	2006 Actual	2007 Estimated	2008 Budget
<b>BEGINNING BALANCE</b>			
Cash	\$ 13,344	\$ 10,808	\$ 208
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	13,344	10,808	208
<b>REVENUES</b>			
Contributions	4,367	4,300	4,300
Interest	372	100	100
<b>TOTAL REVENUES</b>	4,739	4,400	4,400
<b>EXPENDITURES</b>			
Parks and Recreation	7,275	15,000	4,400
<b>TOTAL EXPENDITURES</b>	7,275	15,000	4,400
<b>NET REVENUES (EXPENDITURES)</b>	(2,536)	(10,600)	-
<b>NET ENDING BALANCE</b>			
Cash	\$ 10,808	\$ 208	\$ 208
Obligations	-	-	-

**CITY OF WEST UNIVERSITY PLACE BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2007 AND ENDING  
DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 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	\$ -	\$ -	\$ -

**TREE REPLACEMENT FUND**

<b>BEGINNING BALANCE</b>			
Cash	\$ 13,875	\$ 39,589	\$ 52,589
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>13,875</b>	<b>39,589</b>	<b>52,589</b>
<b>REVENUES</b>			
Interest on investments	-	-	1,000
Fees	27,012	30,000	30,000
<b>TOTAL REVENUES</b>	<b>27,012</b>	<b>30,000</b>	<b>31,000</b>
<b>EXPENDITURES</b>			
Public works	1,298	17,000	50,000
<b>TOTAL EXPENDITURES</b>	<b>1,298</b>	<b>17,000</b>	<b>50,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>25,714</b>	<b>13,000</b>	<b>(19,000)</b>
<b>NET ENDING BALANCE</b>	<b>39,589</b>	<b>52,589</b>	<b>33,589</b>
Cash	39,589	52,589	33,589
Obligations	\$ -	\$ -	\$ -

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>GENERAL FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 3,333,452	\$ 4,801,342	\$ 5,121,342
Less: Obligations	-	(633,135)	(2,668,645)
<b>NET BEGINNING BALANCE</b>	<b>3,333,452</b>	<b>4,168,207</b>	<b>2,452,697</b>
<b>REVENUES</b>			
Ad Valorem Taxes	5,865,156	6,176,250	6,632,630
Franchise Fees	1,015,725	953,090	961,000
City Sales Tax	1,028,946	830,000	864,600
Licenses and Permits	554,263	482,200	693,070
Fees for Services	409,139	439,000	447,000
Other Charges and Fees	214,595	224,990	221,140
Recreation Fees	639,853	702,140	659,330
Fines and Court Costs	250,849	226,450	248,200
Investment earnings	268,377	360,000	250,000
Other Revenues	153,215	249,000	219,960
Interfund Transfers	870,000	940,000	940,000
<b>TOTAL REVENUES</b>	<b>11,270,118</b>	<b>11,583,120</b>	<b>12,136,930</b>
<b>EXPENDITURES</b>			
Administration	911,548	806,020	868,380
Finance	1,469,606	1,465,540	1,488,870
Police	2,707,128	2,762,120	3,123,280
Fire	2,321,400	2,334,360	2,528,310
Public Works	1,557,955	1,902,010	2,064,360
Parks and Recreation	1,467,726	1,643,580	1,906,780
Transfer to Capital Reserve Fund	-	1,850,000	-
Transfer to Capital Improvement Fund	-	271,000	-
Transfer to Streetlight Improvement Fund	-	264,000	-
<b>TOTAL EXPENDITURES</b>	<b>10,435,363</b>	<b>13,298,630</b>	<b>11,979,980</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>834,755</b>	<b>(1,715,510)</b>	<b>156,950</b>
<b>NET ENDING BALANCE</b>	<b>4,168,207</b>	<b>2,452,697</b>	<b>2,609,647</b>
Cash	4,801,342	5,121,342	4,921,342
Obligations (1)	\$ (633,135)	\$ (2,668,645)	\$ (2,311,695)

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

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>DEBT SERVICE FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 996,927	\$ 1,169,072	\$ 1,202,652
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>996,927</b>	<b>1,169,072</b>	<b>1,202,652</b>
<b>REVENUES</b>			
Ad Valorem Taxes	6,748,355	6,732,090	6,403,500
Interest	118,703	104,000	75,000
Proceeds from refunding bonds	-	-	-
<b>TOTAL REVENUES</b>	<b>6,867,058</b>	<b>6,836,090</b>	<b>6,478,500</b>
<b>EXPENDITURES</b>			
Debt Service and Fees	6,694,913	6,802,510	6,805,270
<b>TOTAL EXPENDITURES</b>	<b>6,694,913</b>	<b>6,802,510</b>	<b>6,805,270</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>172,145</b>	<b>33,580</b>	<b>(326,770)</b>
<b>NET ENDING BALANCE</b>	<b>1,169,072</b>	<b>1,202,652</b>	<b>875,882</b>
Cash	1,169,072	1,202,652	875,882
Obligations	\$ -	\$ -	\$ -

**WATER FUND**

<b>BEGINNING BALANCE</b>			
Cash	\$ 1,102,728	\$ 1,096,619	\$ 1,216,619
Less: Obligations	(299,470)	(106,312)	(672,702)
<b>NET BEGINNING BALANCE</b>	<b>803,258</b>	<b>990,307</b>	<b>543,917</b>
<b>REVENUES</b>			
Service Charges	4,800,028	4,302,800	5,465,000
Interest	42,314	20,000	20,000
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>4,842,342</b>	<b>4,322,800</b>	<b>5,485,000</b>
<b>EXPENDITURES</b>			
Public Works	2,737,998	2,817,310	3,112,590
Non-Departmental	1,917,295	1,951,880	2,179,320
<b>TOTAL EXPENDITURES</b>	<b>4,655,293</b>	<b>4,769,190</b>	<b>5,291,910</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>187,049</b>	<b>(446,390)</b>	<b>193,090</b>
<b>NET ENDING BALANCE</b>	<b>990,307</b>	<b>543,917</b>	<b>737,007</b>
Cash	1,096,619	1,216,619	1,216,619
Obligations	\$ (106,312)	\$ (672,702)	\$ (479,612)

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>SOLID WASTE FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 465,191	\$ 279,844	\$ 350,000
Less: Obligations	(81,952)	(40,249)	(8,285)
<b>NET BEGINNING BALANCE</b>	<b>383,239</b>	<b>239,595</b>	<b>341,715</b>
<b>REVENUES</b>			
Service Charges	944,897	940,000	940,000
Sales of Recyclable Material	134,850	300,000	300,000
Interest	30,304	30,000	30,000
<b>TOTAL REVENUES</b>	<b>1,110,051</b>	<b>1,270,000</b>	<b>1,270,000</b>
<b>EXPENDITURES</b>			
Operations	1,028,695	887,880	1,024,350
Administration	225,000	280,000	280,000
<b>TOTAL EXPENDITURES</b>	<b>1,253,695</b>	<b>1,167,880</b>	<b>1,304,350</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(143,644)</b>	<b>102,120</b>	<b>(34,350)</b>
<b>NET ENDING BALANCE</b>	<b>239,595</b>	<b>341,715</b>	<b>307,365</b>
Cash	279,844	350,000	355,000
Net Obligations	\$ (40,249)	\$ (8,285)	\$ (47,635)

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006	2007	2008
	Actual	Estimated	Budget
<b>CAPITAL PROJECTS FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 144,419	\$ 569,643	\$ -
Less: Obligations	(32,023)	(75)	(280,072)
<b>NET BEGINNING BALANCE</b>	<b>112,396</b>	<b>569,568</b>	<b>(280,072)</b>
<b>REVENUES</b>			
Transfers from:			
Infrastructure replacement	150,000	-	-
Capital reserve	-	-	500,000
General Fund	-	264,000	-
Interest	15,091	15,000	15,000
Friends of West U Parks	23,852	100,000	-
Debt	473,285	-	2,000,000
<b>TOTAL REVENUES</b>	<b>662,228</b>	<b>379,000</b>	<b>2,515,000</b>
<b>EXPENDITURES</b>			
Fire Appratus	-	483,333	-
Rice Pocket Park/Courtyard	25,063	325,307	25,000
Police Station/EOC Expansion	9,895	-	-
Acquisition of Parks	-	420,000	1,580,000
Consolidate Computer Servers	-	-	45,000
Emergency power generators	-	-	500,000
Completed projects	170,098	-	-
Fiscal Year 2006 Contingency	-	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>205,056</b>	<b>1,228,640</b>	<b>2,175,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>457,172</b>	<b>(849,640)</b>	<b>340,000</b>
<b>NET ENDING BALANCE</b>	<b>569,568</b>	<b>(280,072)</b>	<b>59,928</b>
Cash	569,643	-	12,396
Obligations	\$ (75)	\$ (280,072)	\$ -

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>INFRASTRUCTURE REPLACEMENT FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 3,669,110	\$ 1,003,837	\$ 50,000
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>3,669,110</b>	<b>1,003,837</b>	<b>50,000</b>
<b>REVENUES</b>			
Grants	-	-	-
Bond Proceeds	-	-	-
Interest	165,039	-	-
Other	1,173,668	-	-
<b>TOTAL REVENUES</b>	<b>1,338,707</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
Area 10 & 11B	3,336,197	650,000	-
Arbitrage Rebate Calculations	-	-	25,000
Transfer to sidewalk fund	-	303,837	-
Allowence for Arbitrage Rebate	-	-	25,000
Return METRO Grants	667,783	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,003,980</b>	<b>953,837</b>	<b>50,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(2,665,273)</b>	<b>(953,837)</b>	<b>(50,000)</b>
<b>NET ENDING BALANCE</b>	<b>1,003,837</b>	<b>50,000</b>	<b>-</b>
Cash	1,003,837	237,000	-
Obligations	\$ -	\$ -	\$ -

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>SIDEWALK CONSTRUCTION FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 3,061,275	\$ 541,475	\$ 49,372
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>3,061,275</b>	<b>541,475</b>	<b>49,372</b>
<b>REVENUES</b>			
Interest	110,859	30,000	25,000
Contribution from City of Houston	-	-	286,000
Metro Allocation	543,038	380,000	259,000
Transfer from Infrastructure	-	303,837	-
<b>TOTAL REVENUES</b>	<b>653,897</b>	<b>713,837</b>	<b>570,000</b>
<b>EXPENDITURES</b>			
Sidewalk Construction	3,173,697	1,205,940	619,372
<b>TOTAL EXPENDITURES</b>	<b>3,173,697</b>	<b>1,205,940</b>	<b>619,372</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(2,519,800)</b>	<b>(492,103)</b>	<b>(49,372)</b>
<b>NET ENDING BALANCE</b>	<b>541,475</b>	<b>49,372</b>	<b>-</b>
Cash	541,475	2,442,607	-
Obligations	\$ -	\$ -	\$ -

**TRANSPORTATION IMPROVEMENT FUND**

<b>BEGINNING BALANCE</b>			
Cash	\$ -	\$ -	\$ 2,257,517
Less: Obligations	(92,483)	(92,483)	-
<b>NET BEGINNING BALANCE</b>	<b>(92,483)</b>	<b>(92,483)</b>	<b>2,257,517</b>
<b>REVENUES</b>			
METRO Transportation Grant	-	500,000	3,833,000
Transfer from the General Fund	-	1,850,000	-
Interest on investments	-	-	100,000
Debt	-	-	2,200,000
<b>TOTAL REVENUES</b>	<b>-</b>	<b>2,350,000</b>	<b>6,133,000</b>
<b>EXPENDITURES</b>			
Issuance costs	-	-	50,000
Transfer to Capital Reserve	-	-	1,850,000
Transportation Improvements	-	-	6,490,520
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>8,390,520</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>-</b>	<b>2,350,000</b>	<b>(2,257,520)</b>
<b>NET ENDING BALANCE</b>	<b>(92,483)</b>	<b>2,257,517</b>	<b>(3)</b>
Cash	-	-	-

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>STREELIGHT IMPROVEMENT FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ -	\$ -	\$ -
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	-	-	-
<b>REVENUES</b>			
Allocation from METRO Grant Fund	-	589,000	-
Transfer from General Fund	-	271,000	-
Transfer from Capital Reserve	-	-	1,200,000
<b>TOTAL REVENUES</b>	-	860,000	1,200,000
<b>EXPENDITURES</b>			
Drainage Improvements	-	860,000	1,200,000
<b>TOTAL EXPENDITURES</b>	-	860,000	1,200,000
<b>NET REVENUES (EXPENDITURES)</b>	-	-	-
<b>NET ENDING BALANCE</b>	-	-	-
Cash	-	-	-
Obligations	\$ -	\$ -	\$ -

**CAPITAL RESERVE FUND**

<b>BEGINNING BALANCE</b>			
Cash	\$ -	\$ -	\$ -
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	-	-	-
<b>REVENUES</b>			
Transfer from Transportation Improvement Fund	-	-	1,850,000
<b>TOTAL REVENUES</b>	-	-	1,850,000
<b>EXPENDITURES</b>			
Transfer to Streetlight Improvement Fund	-	-	1,200,000
Transfer to Capital Improvement Fund	-	-	500,000
Any purpose authorized by Council	-	-	150,000
<b>TOTAL EXPENDITURES</b>	-	-	1,850,000
<b>NET REVENUES (EXPENDITURES)</b>	-	-	-
<b>NET ENDING BALANCE</b>	-	-	-
Cash	-	-	-
Obligations	\$ -	\$ -	\$ -

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006	2007	2008
	Actual	Estimated	Budget
<b>WATER AND SEWER CAPITAL RESERVE FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 615,651	\$ 306,557	\$ 306,557
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>615,651</b>	<b>306,557</b>	<b>306,557</b>
<b>REVENUES</b>			
Transfer from Water Fund	-	-	250,000
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>EXPENDITURES</b>			
Paint storage tank	309,094	-	253,000
Replace belt press	-	-	195,000
Any purpose authorized by Council	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>309,094</b>	<b>-</b>	<b>448,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(309,094)</b>	<b>-</b>	<b>(198,000)</b>
<b>NET ENDING BALANCE</b>	<b>306,557</b>	<b>306,557</b>	<b>108,557</b>
Cash	306,557	306,557	-
Obligations	\$ -	\$ -	\$ -

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>TECHNOLOGY MANAGEMENT FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ -	\$ -	\$ 19,830
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>-</b>	<b>-</b>	<b>19,830</b>
<b>REVENUES</b>			
Transfers from other Funds	-	465,210	645,510
Other Revenues	-	-	-
Interest	-	4,500	3,000
<b>TOTAL REVENUES</b>	<b>-</b>	<b>469,710</b>	<b>648,510</b>
<b>EXPENDITURES</b>			
Administration/Technology	-	449,880	641,910
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>449,880</b>	<b>641,910</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>-</b>	<b>19,830</b>	<b>6,600</b>
<b>NET ENDING BALANCE</b>	<b>-</b>	<b>19,830</b>	<b>26,430</b>
Cash	-	19,830	26,430
Obligations	\$ -	\$ -	\$ -

**PARKS FUND**

<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	4,400
<b>TOTAL EXPENDITURES</b>	<b>7,275</b>	<b>15,000</b>	<b>4,400</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(2,536)</b>	<b>(10,600)</b>	<b>-</b>
<b>NET ENDING BALANCE</b>	<b>\$ 10,808</b>	<b>\$ 208</b>	<b>\$ 208</b>
Cash	10,808	208	208
Obligations	-	-	-

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>EMPLOYEE BENEFIT FUND</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 2,182	\$ 14,503	
Less: Obligations	-	-	20,457
<b>NET BEGINNING BALANCE</b>	<b>2,182</b>	<b>14,503</b>	<b>(20,457)</b>
<b>REVENUES</b>			
Interest on investments	-	1,000	1,000
Transfer from other funds	59,721	1,225,380	1,491,560
Employee contributions	-	167,200	186,100
Other revenues	11,378	-	-
<b>TOTAL REVENUES</b>	<b>71,099</b>	<b>1,393,580</b>	<b>1,678,660</b>
<b>EXPENDITURES</b>			
Benefits	58,778	1,428,540	1,633,430
<b>TOTAL EXPENDITURES</b>	<b>58,778</b>	<b>1,428,540</b>	<b>1,633,430</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>12,321</b>	<b>(34,960)</b>	<b>45,230</b>
<b>NET ENDING BALANCE</b>	<b>14,503</b>	<b>(20,457)</b>	<b>24,773</b>
Cash	14,503	-	24,773
Obligations	\$ -	\$ 20,457	\$ -

**EQUIPMENT REPLACEMENT FUND**

<b>BEGINNING BALANCE</b>			
Cash	\$ 61,957	\$ 207,236	\$ 340,566
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>61,957</b>	<b>207,236</b>	<b>340,566</b>
<b>REVENUES</b>			
Transfers from other Funds	257,799	286,900	336,100
Other Revenues	18,343	1,800	-
Interest	8,526	14,000	3,500
<b>TOTAL REVENUES</b>	<b>284,668</b>	<b>302,700</b>	<b>339,600</b>
<b>EXPENDITURES</b>			
Replacement Equipment	139,389	169,370	518,000
<b>TOTAL EXPENDITURES</b>	<b>139,389</b>	<b>169,370</b>	<b>518,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>145,279</b>	<b>133,330</b>	<b>(178,400)</b>
<b>NET ENDING BALANCE</b>	<b>207,236</b>	<b>340,566</b>	<b>162,166</b>
Cash	207,236	340,566	287,666
Obligations	\$ -	\$ -	\$ -

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>COURT TECHNOLOGY FUND</b>			
<b>BEGINNING BALANCE</b>			
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>
<b>REVENUES</b>			
Interest on investments	99	25	30
Court Fees	8,243	9,500	9,500
<b>TOTAL REVENUES</b>	<b>8,342</b>	<b>9,525</b>	<b>9,530</b>
<b>EXPENDITURES</b>			
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>
<b>NET REVENUES (EXPENDITURES)</b>	<b>3,842</b>	<b>(8,475)</b>	<b>5,030</b>
<b>NET ENDING BALANCE</b>	<b>6,436</b>	<b>(2,039)</b>	<b>2,991</b>
Cash	6,436	-	2,986
Obligations	\$ -	\$ (2,039)	\$ -

**METRO GRANT FUND**

<b>BEGINNING BALANCE</b>			
Cash	\$ -	\$ 259,000	\$ -
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>-</b>	<b>259,000</b>	<b>-</b>
<b>REVENUES</b>			
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>
<b>EXPENDITURES</b>			
Any purpose authorized by Grant	-	968,000	259,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>968,000</b>	<b>259,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>259,000</b>	<b>(259,000)</b>	<b>-</b>
<b>NET ENDING BALANCE</b>	<b>259,000</b>	<b>-</b>	<b>-</b>
Cash	259,000	330,000	-
Obligations	\$ -	\$ -	\$ -

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>COURT SECURITY FUND</b>			
BEGINNING BALANCE			
Cash	\$ -	\$ 1,020	\$ 8,520
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>-</b>	<b>1,020</b>	<b>8,520</b>
REVENUES			
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>
EXPENDITURES			
Building Security	-	-	16,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>16,000</b>
NET REVENUES (EXPENDITURES)	1,020	7,500	(8,500)
NET ENDING BALANCE	1,020	8,520	20
Cash	1,020	8,520	1,744
Obligations	\$ -	\$ -	\$ -

**TREE REPLACEMENT FUND**

BEGINNING BALANCE			
Cash	\$ 13,875	\$ 39,589	\$ 52,589
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>13,875</b>	<b>39,589</b>	<b>52,589</b>
REVENUES			
Interest on investments	-	-	1,000
Fees	27,012	30,000	30,000
<b>TOTAL REVENUES</b>	<b>27,012</b>	<b>30,000</b>	<b>31,000</b>
EXPENDITURES			
Public works	1,298	17,000	50,000
<b>TOTAL EXPENDITURES</b>	<b>1,298</b>	<b>17,000</b>	<b>50,000</b>
NET REVENUES (EXPENDITURES)	25,714	13,000	(19,000)
NET ENDING BALANCE	39,589	52,589	33,589
Cash	39,589	52,589	33,589
Obligations	\$ -	\$ -	\$ -

**Exhibit "A"**  
**2008 Budget**

**CITY OF WEST UNIVERSITY PLACE BUDGET**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2008 AND ENDING**  
**DECEMBER 31, 2008**

	2006 Actual	2007 Estimated	2008 Budget
<b>RECREATION CENTER GRANT</b>			
<b>BEGINNING BALANCE</b>			
Cash	\$ 10,000	\$ 125,423	\$ 1,018,111
Less: Obligations	-	-	-
<b>NET BEGINNING BALANCE</b>	<b>10,000</b>	<b>125,423</b>	<b>1,018,111</b>
<b>REVENUES</b>			
Interest on investments	3,611	4,500	50,000
Grants	111,812	888,188	-
<b>TOTAL REVENUES</b>	<b>115,423</b>	<b>892,688</b>	<b>50,000</b>
<b>EXPENDITURES</b>			
Public works	-	-	1,068,111
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>1,068,111</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>115,423</b>	<b>892,688</b>	<b>(1,018,111)</b>
<b>NET ENDING BALANCE</b>	<b>125,423</b>	<b>1,018,111</b>	<b>-</b>
Cash	125,423	1,018,111	-
Obligations	\$ -	\$ -	\$ -