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CITY OF WEST UNIVERSITY PLACE
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CITY OF WEST UNIVERSITY PLACE | 2010 ANNUAL BUDGET

INTRODUCTION

This document has been prepared to help you learn and understand issues affecting the community of West University Place. The primary 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 *2010 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 *2010 Annual Operating Budget* functions as a tool, formally communicating the City's financial and operating plan for the coming year.

FORMAT

The *2010 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 2010 budget, are presented for every fund. Like the checking account statement you receive each month 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 2010. Graphs, schedules, and tables 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 what the department intends to accomplish in 2010. Detailed schedules compare the department's finances over several years, plus information about staffing.

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

This budget will raise more total property taxes than last year's budget by \$929,632 (6.7%), and of that amount \$210,765 is tax revenue to be raised from new property added to the tax roll this year.



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City of West University Place

A Neighborhood City



October 26, 2009

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 2010 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 communicating with the citizens of West University Place. In addition to reviewing previous accomplishments, it anticipates future needs, addresses the coming year's objectives and goals, and identifies resources for achieving those needs, objectives and goals.

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 the City's revenues and requirements. 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 maintains service in prioritized areas and addresses major capital needs for the City, yet reduces the overall property tax rate for the sixth consecutive year.

Due to budget constraints, we cannot recommend a tax rate *below* the Effective Tax Rate, which means that many citizens will see their property tax bills increase. The resulting additional revenues are primarily allocated to employee compensation in response to a long-standing City financial policy.

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

In 2008, the City engaged Waters Consulting Group to perform a comprehensive review of its compensation program. The purpose of the review was to insure that the City's compensation system was market-based, financially efficient and effective, competitive and designed to enable the City to attract and retain qualified, high performing talent for all positions.

The results of the study were presented to Council during the 2009 budget process last year and indicated that our existing compensation plan was below the market by approximately six percent. This Budget continues the Council approved compensation program that was designed to address this market shortfall.

2010 BUDGET SUMMARY

The 2010 Budget anticipates approximately \$37.3 million in revenues and other incoming sources, with approximately \$38.6 million in expenditures, which will be balanced by reducing built-up reserves. Revenue of \$15.0 million from property taxes will be \$1 million, or 7.1% more, than the prior year’s budget. Revenues from sales and franchise taxes, which are the principal components of the category “other taxes”, are expected to be relatively flat at \$2.0 million in 2010. Charges for services are expected to be slightly higher in 2010 due to a water rate increase of 2% implemented in mid-2009 to keep pace with the City of Houston’s rate increases. Other revenues, which largely consist of grants and investment income, are expected to decline because of a significant grant received in 2009. In 2009, the Friends of West University Place provided a \$1.0 million grant to help fund a portion of the Recreation Center reconstruction.

Total 2010 projected expenditures of \$38.6 million are down \$1.8 million from the 2009 budget of \$40.4 million, primarily due to a decrease in capital spending. There are several capital projects that will be wrapping up in 2009. These include Streetlight Improvement, Infrastructure Replacement, Transportation Improvement, and Sidewalk Construction projects. The total includes operating expenditures of \$23.6 million, spending on capital improvement projects of \$6.6 million, and debt repayment of \$8.4 million.

SOURCES

This budget projects income sources, excluding Special Revenue Funds, Capital Project Funds and inter-fund transfers of \$26.5 million, to be available to fund 2010 operations. This is about \$1.2 million or 4.9% more than the 2009 revised estimate. General Fund revenues, projected at about \$13.0 million, are approximately 6.3% above the 2009 revised estimate.

	2009 Estimated	2010 Budget	Change	% Change
Property Taxes	\$ 14,075,262	\$ 15,026,458	\$ 951,196	6.8%
Other Taxes	2,045,927	2,040,880	(5,047)	-0.2%
Licenses and Permits	325,195	288,600	(36,595)	-11.3%
Fines & Forfeitures	161,103	188,100	26,997	16.8%
Charges for Services	8,191,171	8,523,663	332,492	4.1%
Other Revenues	519,554	499,894	(19,660)	-3.8%
Total	\$ 25,318,212	\$ 26,567,595	\$ 1,249,383	4.9%

Property Taxes

Due to the levels of increased assessed valuation, this Budget recommends reducing the City’s *ad valorem* property tax rate to \$0.358750 from \$0.359000 cents per \$100 assessed valuation, which is 5.9% above the current Effective Tax Rate of \$0.338656 cents.

The City’s tax rate comprises two components. One covers maintenance and operations, while the other pays debt service. A 7.62% growth in assessed valuation and new home construction will provide sufficient funds for expected increases in maintenance and operations costs at the proposed tax rate of \$0.188932 per \$100 assessed valuation.

The debt service tax rate will decrease \$0.003182 to \$0.169818 cents per \$100 assessed valuation,

also due to the growth in assessed valuations. After the planned issuance of the remaining Recreation Facilities bonds, the debt service requirements will stabilize. The tax rate needed to support these payments is expected to remain stable as assessed values remain stable.

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. In 2007 all fees and charges were subjected to an intensive internal review and many were adjusted based on that review. This budget recommends a 34% increase in the Solid Waste collection fee to compensate for declining recycling revenues and increased costs of providing service.

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, as well as another increase expected in early 2008, Council increased rates by 10 percent in October 2007.

A more normal summer in 2008 sent water and sewer revenues back to expected levels. A 2% fee increase was approved in 2009 to keep pace with the City of Houston’s anticipated rate increases, which are tied to the consumer price index. This budget includes an increased use of

City of West University Place, Texas					
Comparison of Property Taxes: 2009 vs. 2008					
	FY 2010		FY 2009		
	Levy Rate/ \$100	Monthly Cost / Typical Family	Levy Rate/ \$100	Monthly Cost / Typical Family	Monthly Increase/ (Decrease)
Operating levy	\$0.1889	\$126.05	\$0.1860	\$114.64	\$11.41
Debt service levy	\$0.1698	\$113.29	\$0.1730	\$106.63	\$6.67
	\$0.3588	\$239.34	\$0.3590	\$221.27	\$18.08
<i>Average home value</i>	\$800,585		\$739,608		

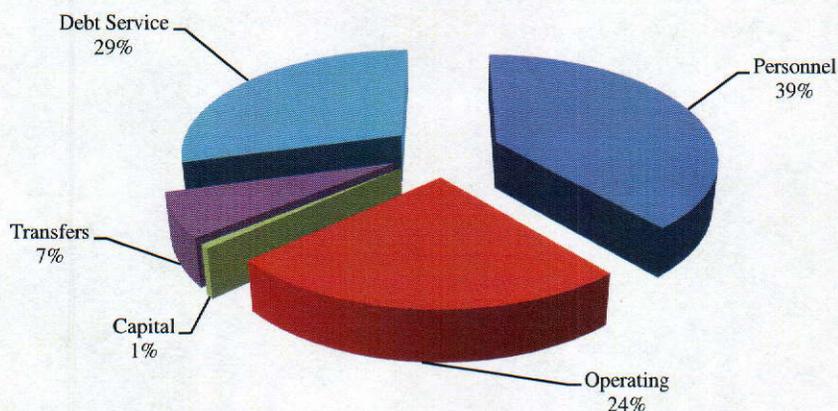
ground water supplies to help offset the amount of increase that will be needed in 2010, in anticipation of a rate increase from the City of Houston similar to that in 2007.

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 first time in seven years, we are recommending a 34% rate increase. The continued decline in the sale of recyclables in 2009 puts the majority of the costs for the Solid Waste Operations on the rate payers.

EXPENDITURES

The 2010 Budget proposes total expenditures of \$34.4 million for the City’s four major funds and major Capital improvement projects. It devotes \$18.2 million, or 52.9%, to personnel and operating expenditures, \$5.9 million, or 17.1%, to capital expenditures, \$1.9 million or 5.7% to operating and capital transfers, and \$8.4 million, or 24.4%, to debt service on the City’s outstanding bonds.

2010 Expenditures - General, Debt Service, Water & Sewer and Solid Waste Funds



The 2010 Budget is \$9.2 million, or 21.2%, less than the 2009 estimated expenditures, a decrease that reflects the completion of several capital projects. Increased costs for personnel and fuel contributed to the increase in operating costs.

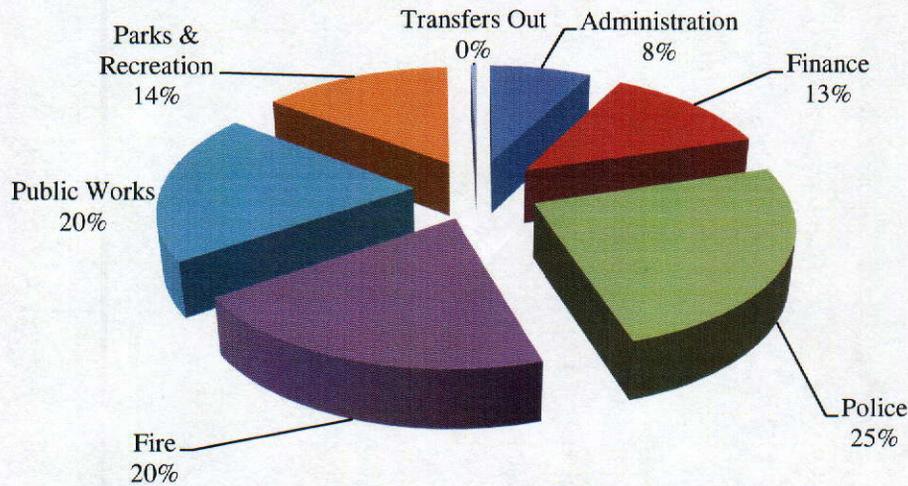
Operating Budget

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

	2009 Budget	2010 Budget	Change	% Change
Personnel	\$ 11,115,860	\$ 11,143,805	\$ 27,945	0.3%
Other Operating	7,520,040	9,006,946	1,486,906	19.8%
Total Operating	18,635,900	20,150,751	1,514,851	8.1%
Capital Outlay	453,300	190,900	(262,400)	-57.9%
Debt Service	8,073,520	8,393,896	320,376	4.0%
Total Expenditures	\$ 27,162,720	\$ 28,735,547	\$ 1,572,827	5.8%

General Fund – The proposed General Fund budget of \$13.4 million (excluding transfers) is about \$690,000, or 5.4%, above its 2009 Budget. This increase is due primarily to increased personnel costs and the increased transfers to the Technology Management Fund. Public Safety (Police and Fire) continues to receive a large share of the General Fund Budget, with combined expenditures totaling \$6.1 million. Police and Fire services account for 45% of all General Fund expenditures.

2010 Budget by Department



Debt Service Fund – As in the past several years, the City will pay \$7.1 million in principal, interest and fiscal agent’s fees in 2010. Increased assessed values and consistent collection rates enabled a tax rate decrease to \$0.169818 per \$100 of assessed value.

Water Utility Fund – The Water Utility Fund’s total budget of \$6.7 million is \$1.3 million, or 23.4%, greater than 2009’s appropriation. Personnel costs increased 1.7% and other operating costs increased approximately \$400,000 due to the increased funding for electricity and other contracted services due to the change in our water procurement practices. Considerable increases in these two expenditure items is budgeted to allow for the major increase in water well production to meet the 50% split with surface water usage and the increase in fees paid to the Harris –Galveston Coastal Subsidence District for this use of our underground water resources. Revenues are expected to increase slightly over the prior year budget to \$5.6 million, as a result of a 2% rate increase in 2009.

Solid Waste Fund – The direct cost of collecting and disposing of solid waste is expected to increase 6.7% over the prior year budget. The 2010 budget includes a 34% rate increase for all solid waste customers due to declining sales of recyclable materials and the increased cost of operations. The rates will increase by \$2.75 per month for seniors and \$5.42 per month for non-seniors effective January 1, 2010.

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 recently created to facilitate accounting and oversight over the cost of employee benefits, particularly the cost of health care. Charges in the amount of \$1.4 million are expected from operating funds, plus \$298,000 from employee and retiree contributions. Expenditures for benefits are expected to be \$1,908,970 a 4.7% decrease from the amount budgeted in 2009. Effective September 1, 2009, the City contacted with a new health insurance provider, lowering our premiums for the first year of the contract.

Equipment Replacement Fund - The Equipment Replacement Fund receives funds from the major operating funds to purchase equipment routinely used to provide City services. In 2010, expenditures are expected to be \$280,000, which includes upgrades to two Police vehicles; replacement of one vehicle in Parks, one vehicle in Development Services, a cement mixer and trailer in Operations, a water pump in Utility Operations, two new vehicles, one each, for Facilities Management and General Services and the purchase of a backhoe for General Services. This backhoe is replacing a chipper and mini tractor.

Technology Management Fund – Since 2007, the management of the City's funding of critical technology is financed through the Technology Management Fund. In 2010, managing, supporting and replacing computers, networks, and communication equipment are expected to cost \$1,009,746. This is approximately a \$200,000, or 24.5%, increase over the prior year budget. As with all of the Internal Service Funds, the Technology Management Fund is financed by changes to operating funds.

Employee Staffing

This budget increases staffing levels from 119 Full Time Equivalent (FTE) employees to 122 FTE's. Public Works has a net increase of two positions, one new Facilities Technician and a Facilities Manager that was previously funded in Parks and Recreation as well as the reclassification of the General Service Superintendent to an Assistant Public Works Director. Parks and Recreation has a net increase of one, transferring one position to Public Works and adding an Assistant Recreation Manager and a Recreation Specialist in anticipation of the increased volume at the newly reconstructed recreation facilities that will open in the spring 2010. Finance has no increase in the number of staff, however the Revenue Manager position is being eliminated and a new Treasurer position is added to increase the number of higher level management positions needed for the operation of the Finance Department.

We constantly strive to make our services more effective and efficient, whether through using new technology, or by reclassifying or reassigning existing employees. The chart below demonstrates that we have remained relatively stable in the number of employees since 2002. Through outsourcing, we have been able to maintain or reduce operating costs, while sustaining or sometimes 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 2010:

City of West Unviersity Place

Full-Time Equivalent (FTE) Position Summary: 2002 to 2010

Department	2002	2003	2004	2005	2006	2007	2008	2009	2010
Administration	4.00	4.00	4.00	4.50	4.00	4.00	4.00	5.00	5.00
Finance	9.00	9.00	9.00	9.00	8.00	8.00	8.00	7.00	7.00
Police	36.00	35.00	33.00	32.00	32.00	32.00	32.00	32.00	32.00
Fire	20.00	23.00	24.00	24.50	25.00	24.00	24.00	24.00	24.00
Parks & Recreation	6.00	6.00	8.00	8.00	8.00	10.00	10.00	10.00	11.00
Public Works	23.00	23.00	21.00	21.00	21.00	20.00	19.00	19.00	21.00
Technology Fund	0.00	0.00	0.00	0.00	0.00	2.00	3.00	3.00	3.00
Water Fund	15.00	14.00	14.00	14.00	14.00	14.00	12.00	12.00	12.00
Solid Waste Fund	10.00	10.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Total City FTEs	123.00	124.00	120.00	120.00	119.00	121.00	119.00	119.00	122.00

Wages and Benefits

As mentioned earlier, this Budget includes a continuation of the new compensation program approved by Council in 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 those salaries at 105 percent of the market rate.

CAPITAL IMPROVEMENTS

This Budget includes \$5.95 million to fund capital improvement projects. Those are:

Recreation Facilities Construction: In 2008, the voters of West U approved a \$13.8 million bond program for the purpose of reconstructing the West U Recreation Center, the Colonial Park Facility and the Community Center. \$8.8 million of this program has been issued and the remaining \$5.0 million will be issued in early 2010. At the conclusion of the construction, the total of the projects will be approximately \$15.25 million, which includes funding in the amount of \$1,060,244 dedicated from the Friends of West U Parks and \$389,141 allocated from the Hurricane Ike insurance proceeds related to those buildings.

Technology Management Capital Investment: Technology is integral to the City's ability to provide efficient and necessary services to the citizens. In 2007, the Technology Management Fund was created to centralize those expenditures, consolidate the management of the resources needed to maintain existing systems and to deploy new solutions. The City continues to upgrade and consolidate computer servers and networking infrastructure, bringing them back to industry standards and best practices. The long term goal is to minimize additional assets as new technologies are introduced, minimize future maintenance costs, and at the same time, provide high availability and disaster recovery through the use of technologies such as clustering, virtualization and other techniques. The 2010 budget includes \$300,000 to fund the necessary upgrades, consolidations and new solutions.

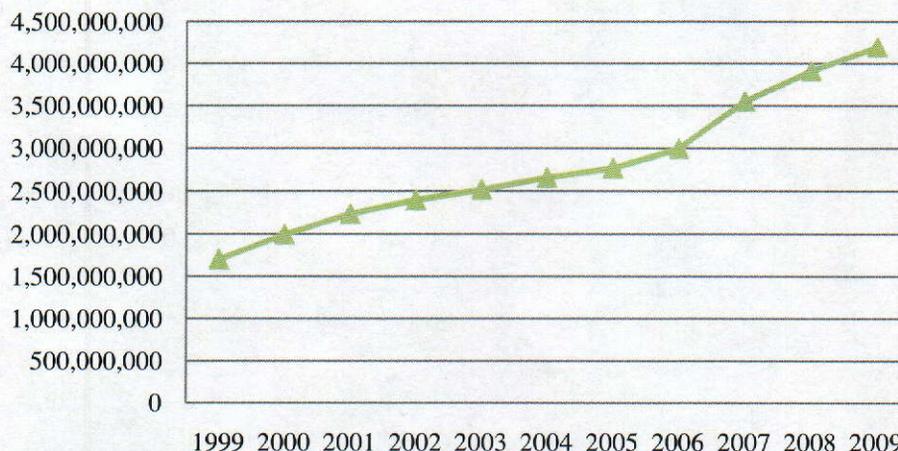
Water and Sewer Capital Improvement Projects: Two projects are in progress in 2009 - painting the Wakeforest elevated storage tank and replacing the belt press at the wastewater treatment plant. Of the \$650,000 allocated in the 2010 budget, these projects are estimated to cost approximately \$253,000 and \$195,000, respectively, which will leave \$202,000 for other identified water & sewer projects.

College Street/Bellaire Boulevard Transportation Improvements: Although the construction phase of the College Street/Bellaire Boulevard Transportation Improvement project is complete, the City may have to commit additional funds to the Harris County Flood Control District. The 2010 budget does not include funding for the anticipated cost of detention ponds to mitigate discharge into Brays Bayou from the reconstruction of the bridge over Poor Farm Ditch.

ECONOMIC CONDITION AND OUTLOOK

West U continues to enjoy an enviably stable outlook, with property values approaching \$4.2 billion, up an astounding 146% since 1999. Among reasons for this strength is West U’s convenient location to the Texas Medical Center, downtown Houston, the Rice Village and Rice University, as well as the Galleria area.

Taxable Assessed Value



The City continues to benefit from a relatively low crime rate, a great parks system, new roadways, and improved water, storm, and sewer lines. All of these factors have put West U at the top of the list of desirable places in America to live, to raise a family and to retire.

These factors, plus consistent and conservative financial management led Standard and Poor’s to grant the City a AAA credit rating in 2009. This extremely good credit rating will help the City in these very uncertain financial times.

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 retain a workforce capable of delivering services at the quality and level West U citizens expect. The 2010 Budget provides for:

- A average 3% increase in salaries for all employees, based on performance.
- A 1% increase in the contribution rate to the Texas Municipal Retirement System, the second year of an eight-year phase in of the full contribution rate.

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 2010.

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 in late 2007. A review of fees for services was undertaken in 2009. From that review, the 2010 budget includes a 34% rate increase for all solid waste customers due to declining sales of recyclable materials and the increased cost of operations. The rates will increase by \$2.75 per month for seniors and \$5.42 per month for non-seniors effective January 1, 2010.

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 2010 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 initially unfunded projects that carry out the City's long-term goals, but after the first year, all projects would require approval of funding.

In addition to the major improvement to recreational facilities in the City, future capital improvements currently under consideration include expansion/renovation of the City's public safety facilities, the addition of an Emergency Operations Center, and streetlight system improvements.

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

The City's Equipment Replacement Fund 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.

Based upon this policy and the limitations for increasing the tax rate, this Budget recommends transferring \$60,000 of excess funds from the General Fund to the Capital Reserve Fund. All operating reserves are at the target established by this policy.

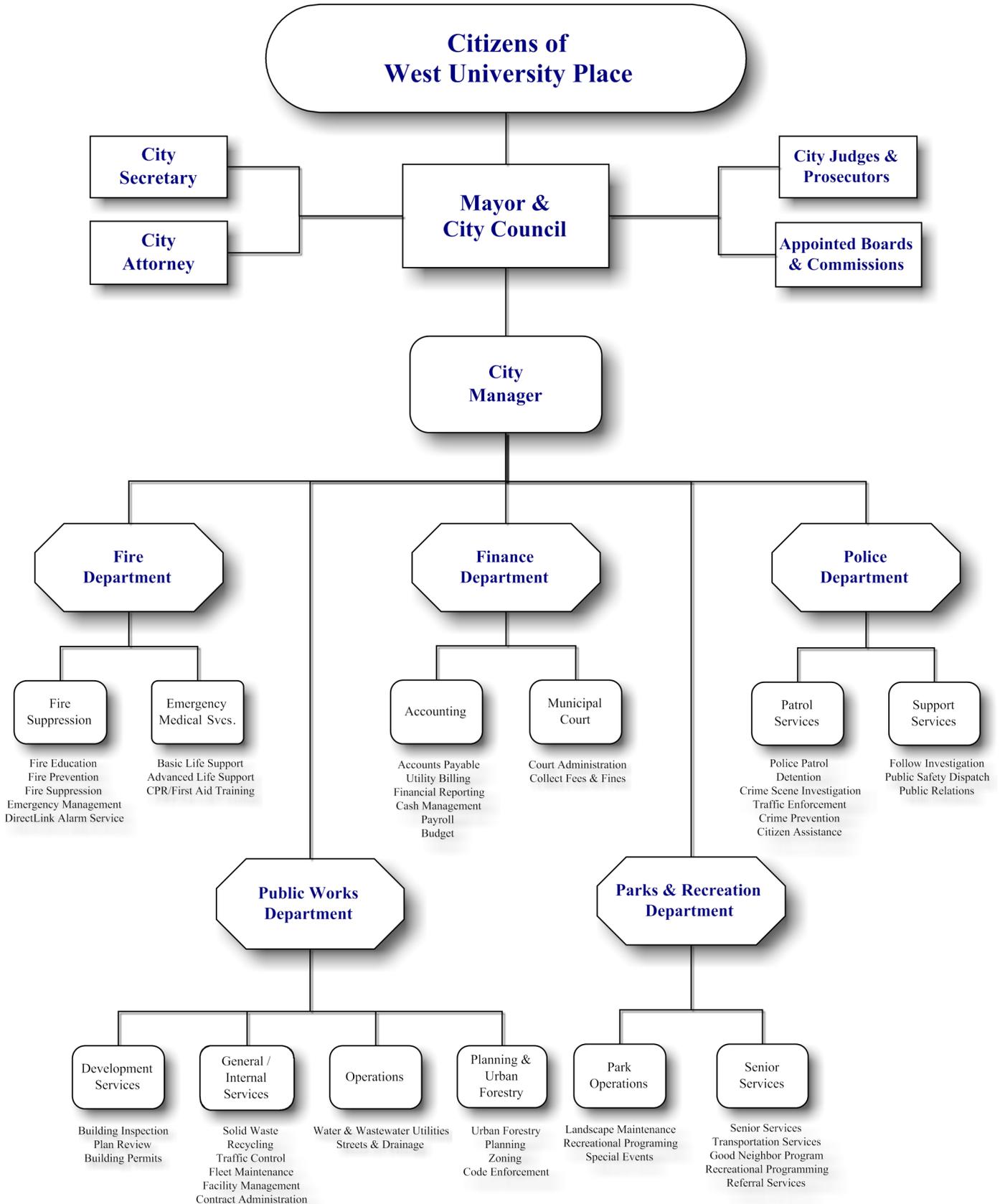
I commend the City staff for their many hours of diligence, dedication, and work in preparing this document. I further appreciate the determination and effort of the City Council in providing direction and parameters essential to this budgeting process. Through this collaborative effort, we are able to assure and maintain the quality of life that the citizens of West University Place have come to expect and enjoy.

Respectfully submitted,

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

Michael Ross
City Manager

The City of West University Place, Texas





BUDGET SUMMARIES | 2010

BUDGET SUMMARIES | 2010

CITY OF WEST UNIVERSITY PLACE, TEXAS BUDGET SUMMARY COMPARISON 2010 BUDGET AT A GLANCE

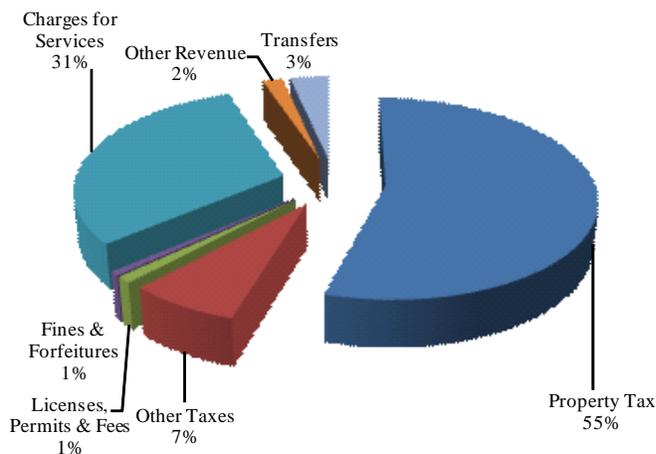
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
Revenues					
Property Tax	\$ 7,908,384	\$ 7,118,075	\$ -	\$ -	\$ 15,026,458
Other Taxes	2,040,880	-	-	-	2,040,880
Licenses, Permits & Fees	288,600	-	-	-	288,600
Fines & Forfeitures	188,100	-	-	-	188,100
Charges for Services	1,304,108	-	5,956,093	1,263,461	8,523,663
Other Revenue	378,394	14,000	4,000	103,500	499,894
Transfers	940,000	-	-	-	940,000
Total Revenues	\$ 13,048,466	\$ 7,132,075	\$ 5,960,093	\$ 1,366,961	\$ 27,507,595

Expenditures					
Personnel	\$ 9,477,135	\$ -	\$ 1,008,408	\$ 658,262	\$ 11,143,805
Operating	3,860,938	-	2,734,855	461,152	7,056,946
Capital	108,900	-	82,000	-	190,900
Transfers	60,000	-	1,610,000	280,000	1,950,000
Debt Service	-	7,125,450	1,268,446	-	8,393,896
Total Expenditures	\$ 13,506,973	\$ 7,125,450	\$ 6,703,709	\$ 1,399,414	\$ 28,735,547

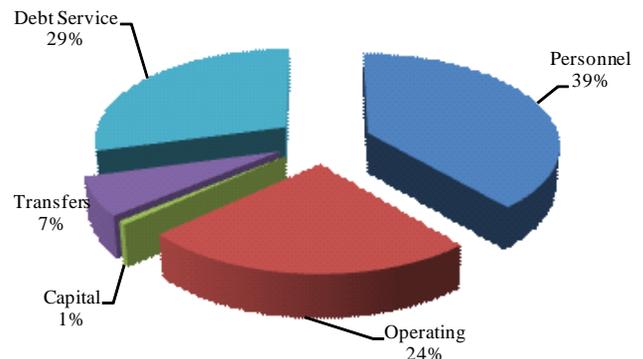
Capital Improvements

Recreation Facilities	\$ 5,000,000
General	692,538
Total	\$ 5,692,538

2010 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



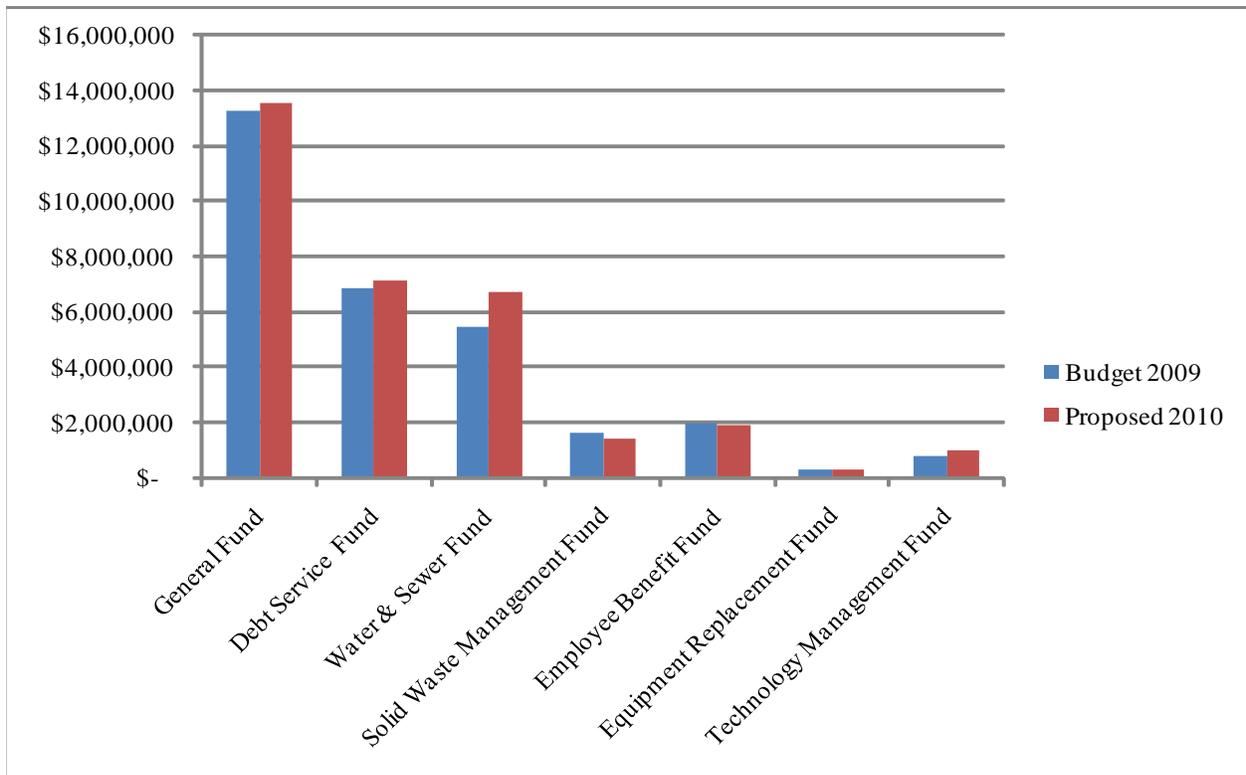
2010 Expenditures - General, Debt Service, Water & Sewer and Solid Waste Funds



BUDGET SUMMARIES | 2010

**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
Comparison of 2009 Budget to 2010 Proposed**

	Budget 2009	Proposed 2010	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
General Fund	\$ 13,251,710	\$ 13,506,973	\$ 255,263	1.93%
Debt Service Fund	6,825,090	7,125,450	300,360	4.40%
Total	20,076,800	20,632,423	555,623	2.77%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	5,433,110	6,703,709	1,270,599	23.39%
Solid Waste Management Fund	1,656,730	1,399,414	(257,316)	-15.53%
Total	7,089,840	8,103,124	1,013,284	14.29%
<u>Internal Service Fund Types:</u>				
Employee Benefit Fund	2,003,140	1,908,970	(94,170)	-4.70%
Equipment Replacement Fund	307,000	280,000	(27,000)	-8.79%
Technology Management Fund	810,830	1,009,746	198,916	24.53%
Total	3,120,970	3,198,716	77,746	2.49%
TOTAL ALL FUND TYPES	\$ 30,287,610	\$ 31,934,263	\$ 1,646,653	5.44%



BUDGET SUMMARIES | 2010

CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
Combined Summary of Revenues, Expenditures and Fund Balance/Retained Earnings

	Beginning Balance (Estimated)	Sources				Total	Expenditures and Transfers Out	Ending Balance
		Taxes	Licenses, Permits, Fees & Charges for Services	Other				
General Fund	\$ 3,068,205	\$ 9,949,264	\$ 1,592,708	\$ 1,506,494	\$ 13,048,466	\$ 13,506,973	\$ 2,609,698	
Debt Service Fund	969,057	7,118,075	-	14,000	7,132,075	7,125,450	975,681	
Water and Sewer Fund	2,213,015	-	5,956,093	4,000	5,960,093	6,703,709	1,469,398	
Solid Waste Fund	175,161	-	1,263,461	103,500	1,366,961	1,399,414	142,708	
Capital Project Fund	-	-	-	-	-	-	-	
Streetlight Improvement Fund	-	-	-	-	-	-	-	
Capital Reserve Fund	632,538	-	-	60,000	60,000	692,538	-	
Infrastructure Replacement Fund	-	-	-	-	-	-	-	
Transportation Improvement Fund	124,000	-	-	-	-	-	124,000	
Recreation Facilities Construction Fund	-	-	-	5,000,000	5,000,000	5,000,000	-	
Sidewalk Construction Fund	-	-	-	-	-	-	-	
Water and Sewer Capital Reserve	211,180	-	-	950,000	950,000	650,000	511,180	
Employee Benefit Fund	189,486	-	-	1,725,409	1,725,409	1,908,970	5,925	
Equipment Replacement Fund	200,734	-	-	413,142	413,142	280,000	333,876	
Technology Fund	(299,158)	-	-	1,325,212	1,325,212	1,009,746	16,309	
Parks Fund	10,337	-	-	4,050	4,050	9,000	5,387	
Court Technology Fund	786	-	-	5,030	5,030	5,000	816	
Tree Replacement Fund	24,955	-	10,000	300	10,300	35,255	-	
Court Security Fund	1,832	-	-	4,000	4,000	5,000	832	
Metro Grant Fund	7,151	-	-	259,000	259,000	266,151	-	
Police Forfeited Property Fund	12,226	-	-	2,000	2,000	14,226	-	
Police Training Fund	3,383	-	-	3,000	3,000	6,383	-	
Fire Training Fund	8,439	-	-	-	-	8,439	-	
Good Neighbor Fund	2,500	-	-	-	-	2,500	-	
Recreation Center Grant Fund	-	-	-	-	-	-	-	
Total All Funds	\$ 7,555,827	\$ 17,067,338	\$ 8,822,263	\$ 11,379,137	\$ 37,268,738	\$ 38,628,755	\$ 6,195,810	

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GENERAL FUND | 2010

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

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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 2009 The 2009 Budget projected a revenue total of \$12.76 million to finance the General Fund's services. Based on collections and data available July 31, 2009, revenues appear likely to reach \$12.28 million.

Sales taxes, telephone and natural gas franchise taxes, and alarm- monitoring fees are expected to exceed their original projections. Overall, General Fund revenues are expected to be below the 2009 budget by 3.8%, or \$478,836. This is primarily due to the decrease in fees associated with building services, decreases in interest earnings, and the closure of the recreation facilities for reconstruction.

Expenditures Estimated for 2009 The original 2009 Budget appropriated \$12.7 million, excluding transfers out. Based on expenditures through July 31, 2009, the total actual expenditures will be below the appropriated amount by \$368,314, or 2.8%.

Financial Position in 2009 - The City of West University Place's General Fund is projected to close 2009 in sound fiscal condition. The 2009 estimated ending fund balance available for appropriations in 2010 is \$2.8 million. This amount represents 21% of the proposed 2010 expenditures.

The City's Financial Policies require that General Fund reserves be maintained at 20% of the revenue budget for the coming year. The primary purpose of this reserve of fund balance is to buffer the impact of unforeseen events and to provide a cushion against revenue shortfalls.

The General Fund's unencumbered reserves likely will close 2010 exceeding that target by \$60,000. This excess will be transferred to the Capital Reserve Fund according to Financial Policies.

Projected 2010 Revenues. The City's General Fund Revenues for fiscal 2010 are forecast to increase 2.3% over 2009's budgeted revenues. Total 2010 revenues are expected to be approximately \$13 million.

Revenues from property taxes (current tax, delinquent tax and penalty and interest) will grow by \$617,204, an 8.6% increase. The *ad valorem* tax rate dedicated to maintenance and operations is proposed to increase 1.6% to \$0.188932 per \$100 of assessed value. Taxable value in West University Place is estimated to increase 7.62% to \$4.2 billion. New construction accounted for \$58.7 million of this increase, and the value increases on existing property added the balance.

Revenue generated by the City's one-cent sales tax is budgeted at \$960,380, 1.1% over the \$950,000 budgeted in 2009. Collections of sales tax in 2009 are expected to be \$960,400.

As in the prior year, franchise taxes are expected to provide approximately 8.2% of the City's General Fund revenues. Franchise fees are received for electricity, telephone, natural gas and cable service provided to the citizens of West University Place.

Because of lower interest rates and reduced reserves, earnings on the City's investments are forecast to provide \$130,000 in 2010, below the \$239,000 projected in 2009.

Revenue sources budgeted under the Charges for Services category includes ambulance-service billing, alarm-monitoring billing and other service-related fees. Growth in revenues from alarm-monitoring are slowing but are still expected to increase 2.0% over estimated projections to \$374,600.

As in previous budgets, 2010'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 budgeted through the General Fund in order to centralize controlling their costs.

Expenditures in 2010. The 2010 Budget appropriates \$13,475,243, including the transfer of \$65,000 to the Capital Reserve Fund, up 1.69% from the 2009 General Fund's \$13,251,710 budget.

Personnel costs - Personnel costs, including benefits, will amount to \$9.5 million, or 70% of the budget, and a 1.89% increase over the corresponding 2009 budget. Health care costs are projected to total \$838,058, a decrease of 25.4% from the 2009 Budget due primarily to changes in the insurance carrier effective September 1, 2009. Required contributions to the Texas Municipal Retirement System are budgeted at \$1,198,438, up 11.2% due to the 1% increase in the phase-in rate for 2010 and the proportionate effect of salary increases that are a result of the compensation program approved by council in 2008

The 2010 Budget for employee salaries and wages is \$5,858,811, up 3.49% over 2009. The Budget provides for the continued implementation of a revised compensation plan developed by the Waters Consulting Group and approved by Council in 2008. Waters Consulting completed the study of the City's compensation plan in 2008 which included a comparison of West U's compensation with competing municipalities. Based on that study, Waters recommended that employees with five or more years of experience be moved to the mid-point of the salary ranges established by the study.

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES:					
Ad valorem taxes	\$ 6,219,953	\$ 6,649,682	\$ 7,291,180	\$ 7,280,060	\$ 7,908,384
Sales taxes	1,026,948	1,042,096	950,000	960,400	960,380
Franchise taxes	933,834	1,312,260	990,150	1,072,963	1,066,600
Other taxes	15,010	15,643	14,600	12,564	13,900
Total Taxes	<u>8,195,745</u>	<u>9,019,681</u>	<u>9,245,930</u>	<u>9,325,987</u>	<u>9,949,264</u>
Permits, licenses, and fees	549,994	477,332	507,270	325,195	288,600
Fines and forfeitures	183,580	180,150	136,410	161,103	188,100
Charges for services	1,381,585	1,402,881	1,457,700	1,135,289	1,304,108
Investment earnings	388,778	238,745	239,000	131,064	130,000
Other revenue	237,843	262,931	231,800	260,636	248,394
Transfers In	940,000	940,000	940,000	940,000	940,000
TOTAL REVENUES	<u>11,877,525</u>	<u>12,521,720</u>	<u>12,758,110</u>	<u>12,279,274</u>	<u>13,048,466</u>
EXPENDITURES BY DEPARTMENT:					
Administration	850,151	886,906	908,290	962,680	1,033,234
Finance	1,462,706	1,442,684	1,447,840	1,529,390	1,708,269
Police	2,653,823	2,740,422	3,363,590	3,119,382	3,368,649
Fire	2,277,224	2,486,109	2,753,720	2,756,143	2,726,302
Public Works	1,926,432	2,149,727	2,246,480	2,156,770	2,690,761
Parks & Recreation	1,663,738	1,865,714	2,020,550	1,847,791	1,919,758
Transfers Out	2,325,000	164,489	511,240	511,240	60,000
TOTAL EXPENDITURES	<u>13,159,074</u>	<u>11,736,052</u>	<u>13,251,710</u>	<u>12,883,396</u>	<u>13,506,973</u>
NET REVENUES	(1,281,549)	785,668	(493,600)	(604,122)	(458,507)
BEGINNING FUND BALANCE	4,168,207	2,886,658	3,261,174	3,672,326	3,068,205
ENDING FUND BALANCE	<u>\$ 2,886,658</u>	<u>\$ 3,672,326</u>	<u>\$ 2,767,574</u>	<u>\$ 3,068,205</u>	<u>\$ 2,609,698</u>
ASSIGNED*	210,000	210,000	210,000	210,000	210,000
UNASSIGNED FUND BALANCE	<u>2,676,658</u>	<u>3,462,326</u>	<u>2,557,574</u>	<u>2,858,205</u>	<u>2,399,698</u>

* Assigned for City Manager's Contract

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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

Administration – The City Manager, the City Secretary, and the Human Resources Director together with their support staff, are all compensated in the Administration Division's budget. The cost of printing the *West University Place Currents* is also funded in this budget. (2010 Budget \$859,272)

City Council – Costs directly associated with the City Council, including council salaries, legal fees and election expenditures. (2010 Budget \$173,962)

ADMINISTRATION DEPARTMENT 2010 GOALS

- * Continue progress towards City Council Goals
- * Continue providing Project Management responsibilities over Recreational Facilities redevelopment.
- * Resolve detention responsibility and cost with Harris County Flood Control District (HCFCD). To date HCFCD has said that West U owes \$1.2 million for participation in the Myers Tract detention pond for the new College Street Drainage system.
- * Continue coordinating with departments to destroy records that have passed the required retention date.
- * Continue improving the records retention program by monitoring usage of the records management software and providing training as needed.
- * Continue pursuit of West U's electronic record keeping to become the official record with State Library System (no longer have to keep paper, except historical documents).
- * Continue to maintain positive recruitment and retention program.
- * Continue to maintain wellness program.
- * Improve citizen service request tracking system.

BUDGET HIGHLIGHTS

- * Authorized full-time employees – 5 (2009 authorized full-time employees – 5).
- * Legal fees – 2010 Budget - \$145,000; 2009 Budget \$85,000
- * Technology Management Fund charges assessed - \$79,805.
- * Total budget - \$1,033,234 (2009 total budget - \$980,290).

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ADMINISTRATION DEPARTMENT

Administration Department Summary Comparison Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
<i>Administration</i>					
Personnel	\$ 526,536	\$ 575,486	\$ 604,310	\$ 630,667	\$ 650,066
Operating charges	83,281	161,230	186,050	186,050	204,205
Capital	793	126	-	-	5,000
Total	610,610	736,842	790,360	816,717	859,271
<i>Council</i>					
Personnel	10,300	15,611	15,530	15,513	15,512
Operating charges	229,241	134,453	106,650	130,450	158,450
Total	239,541	150,064	122,180	145,963	173,962
Total Department	\$ 850,151	\$ 886,906	\$ 912,540	\$ 962,680	\$ 1,033,233

Administration Department Staffing Schedule

POSITION	GRADE	2009	2010	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Administration</i>					
City Manager	V	1	1	130,864	176,666
City Secretary	I	1	1	72,302	97,607
HR Director	II	1	1	81,694	110,288
Executive Assistant/Deputy City Secretary	206	1	1	38,576	54,006
HR Secretary	204	1	1	31,198	43,677
Total Administration Department		5	5		

ADMINISTRATION DEPARTMENT

Administration Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
Salaries and wages	\$ 346,897	\$ 384,899	\$ 397,880	\$ 418,274	\$ 439,386
Overtime	18	47	1,000	1,000	1,500
Longevity	1,483	1,255	1,120	1,190	1,540
Allowances	11,080	17,018	18,890	18,840	18,840
Part-time/temporary	1,056	2,625	-	443	-
Retirement contribution	59,264	74,150	74,530	78,860	87,640
Social security cont.	23,757	25,668	31,670	32,840	35,280
Health care benefits	44,470	39,482	55,700	55,700	44,467
Workers' compensation	876	731	900	900	795
Other benefits	2,933	3,070	5,620	5,620	3,119
Employee relations	19,500	11,465	5,000	5,000	7,500
Recruiting and hiring	15,202	15,077	12,000	12,000	10,000
Personnel	526,536	575,486	604,310	630,667	650,066
Communications costs	32,177	46,820	30,000	32,000	34,400
Community relations	4,706	2,086	2,500	2,500	2,500
Consultants	-	7,343	-	-	-
Professional dues	6,581	6,759	5,000	6,000	6,200
Publications	3,305	2,519	4,000	3,000	6,600
Technology	-	55,920	69,800	69,800	79,805
Equipment maintenance	17	-	-	-	-
Equipment lease/rent	8,503	8,850	5,000	10,750	11,000
Office supplies	6,681	4,748	4,000	5,000	5,000
Travel and training	16,078	7,528	16,500	12,000	13,700
Contingency	5,234	18,657	45,000	45,000	45,000
Total Operating Charges	83,281	161,230	181,800	186,050	204,205
Capital Outlay	793	126	-	-	5,000
Total Capital	793	126	-	-	5,000
Administration Division Total	\$ 610,610	\$ 736,842	\$ 786,110	\$ 816,717	\$ 859,272

ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
Salaries and wages	\$ 9,566	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
Social security cont.	732	1,102	1,110	1,090	1,090
Workers' compensation	2	23	20	23	22
Employee relations	-	86	-	-	-
Total Personnel	10,300	15,611	15,530	15,513	15,512
Communication costs	-	-	2,500	-	-
Community relations	3,341	2,400	3,200	7,500	7,500
Legal	210,173	115,407	85,000	105,000	145,000
Professional dues	2,511	2,863	2,150	2,150	2,150
Election expense	9,154	11,565	10,000	12,000	-
Travel and training	4,063	2,218	3,800	3,800	3,800
Total Operating Charges	229,241	134,453	106,650	130,450	158,450
Total	\$239,541	\$150,064	\$122,180	\$145,963	\$173,962

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FINANCE DEPARTMENT

The Finance Department provides a wide range of financial and administrative services to citizens and to other City Departments including: utility billing, purchasing, budgeting, cash management, payroll, accounts payable and financial reporting. The Finance Department directs the administration of the City's Municipal Court. Finally, expenditures and transfers that cannot be allocated to other departments in a satisfactory way are included in 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 billing services and the traditional accounting, accounts payable, payroll, cash management, financial reporting functions. (2010 Budget - \$938,702)

Municipal Court – Administers the City's municipal court. (2010 Budget - \$236,037)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a satisfactory way. (2010 Budget - \$533,530)

FINANCE DEPARTMENT 2010 GOALS

- * Convert the financial software from the current application to a more efficient and progressive application.
- * Reorganize/restructure the Finance Department staff to align the duties and segregate receipts and disbursements to provide more internal control of transaction.
- * Review and update, as necessary, financial policies such as the purchasing policy and the travel policy.
- * Retrain and cross train Finance Department staff on the new software.

FINANCE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 7 (2009 authorized full-time employees – 7).
- * Total budget - \$1,708,269 (2009 total budget - \$1,447,840).

FINANCE DEPARTMENT

Finance Department Summary Comparison Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
<i>Finance</i>					
Personnel	\$ 471,591	\$ 462,071	\$ 448,000	\$ 483,325	\$ 484,189
Operating charges	463,677	463,322	419,320	457,570	450,513
Capital	-	-	-	-	4,000
Total	935,268	925,393	867,320	940,895	938,702
<i>Municipal Court</i>					
Personnel	162,203	187,999	207,960	206,073	209,392
Operating charges	9,335	6,741	6,930	17,050	26,645
Capital	-	-	-	-	-
Total	171,538	194,740	214,890	223,123	236,037
<i>City-Wide Charges</i>					
Operating charges	355,900	322,551	365,630	365,372	533,530
Total	355,900	322,551	365,630	365,372	533,530
Total Department	\$ 1,462,706	\$ 1,442,684	\$ 1,447,840	\$ 1,529,390	\$ 1,708,269

Finance Department Staffing Schedule

POSITION		2009	2010	SALARY RANGE	
		GRADE	BUDGET	BUDGET	MINIMUM
<i>Finance</i>					
<i>Accounting</i>					
Finance Director	III	1	1	90,681	122,419
Assistant Finance Director	112	1	-	61,229	85,721
Controller	112	-	1	61,229	85,721
Treasurer	112	-	1	61,229	85,721
Revenue Manager	109	1	-	40,259	56,363
Accounting Specialist	204	2	2	33,382	46,734
<i>Municipal Court</i>					
Court Clerk	208	1	1	46,677	65,347
Sr. Court/Collection Clerk	204	1	1	33,382	46,734
Total Finance		7	7		

FINANCE DEPARTMENT

Finance Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
Salaries and wages	\$ 309,819	\$ 307,212	\$ 299,910	\$ 327,494	\$ 334,736
Overtime	9,145	11,845	6,210	6,210	6,630
Longevity	3,030	2,658	2,620	2,892	1,720
Allowances	3,650	8,100	6,860	7,640	6,840
Part-time/temporary	857	2,859	-	-	-
Retirement contribution	54,271	61,109	56,810	61,430	66,486
Social Security	24,146	24,396	24,140	25,860	26,760
Health care benefits	60,650	38,648	40,750	40,750	36,087
Workers' Compensation	788	584	970	970	594
Other benefits	3,888	3,529	8,630	8,630	2,985
Employee relations	1,347	1,132	1,100	1,449	1,350
Total Personnel	471,591	462,071	448,000	483,325	484,189
Communications costs	47,302	51,000	45,000	51,500	52,350
Other contracted services	226,643	273,987	246,400	274,600	278,100
Professional dues	1,895	1,926	2,000	1,700	1,470
Publications	219	77	500	250	215
Technology ¹	145,000	96,204	91,870	91,870	81,478
Equipment maintenance	616	521	750	700	700
Equipment lease/rental	9,304	8,085	8,000	8,200	8,200
Facilities	10,514	12,691	8,000	10,500	10,500
Office supplies	11,007	8,665	7,000	8,450	10,000
Operating supplies	7,689	5,644	3,500	3,500	-
Travel and training	3,488	4,524	6,300	6,300	7,500
Total Operating	463,677	463,322	419,320	457,570	450,513
Capital Outlay	-	-	-	-	4,000
Total Capital	-	-	-	-	4,000
Finance Division Total	\$ 935,268	\$ 925,394	\$ 867,320	\$ 940,895	\$ 938,702

¹ Transfer to the Technology Management Fund

FINANCE DEPARTMENT

Municipal Court Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
Salaries and wages	\$ 117,444	\$ 133,981	\$ 144,730	\$ 143,233	\$ 150,458
Overtime	5,936	6,623	4,820	4,820	5,150
Longevity	1,113	1,298	1,680	1,720	1,840
Allowances	-	-	-	-	-
Part-time/temporary	-	126	-	-	-
Retirement contribution	12,647	16,264	18,150	18,150	19,915
Social Security	9,086	10,117	11,540	11,110	12,040
Health care benefits	14,400	18,084	22,060	22,060	18,561
Workers' Compensation	297	255	2,920	2,920	277
Other benefits	1,280	1,251	2,060	2,060	1,152
Employee relations	-	-	-	-	-
Total Personnel	162,203	187,999	207,960	206,073	209,392
Communication costs	861	1,768	1,500	2,000	2,500
Other contracts services	2,289	1,139	750	9,900	18,000
Professional dues	441	255	500	350	345
Publications	488	36	500	500	1,000
Equipment maintenance	648	-	200	-	-
Office supplies	1,374	1,335	1,500	1,500	1,500
Travel and training	3,234	2,208	1,980	2,800	3,300
Total Operating	9,335	6,741	6,930	17,050	26,645
Municipal Court Division Total	\$ 171,538	\$ 194,739	\$ 214,890	\$ 223,123	\$ 236,037

FINANCE DEPARTMENT

City-Wide Division Budget Detail by Line Item

Account Description	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
Insurance					
General liability ins	\$ 17,878	\$ 17,288	\$ 18,000	\$ 16,600	\$ 18,000
Auto liability	29,096	28,690	30,000	30,000	30,000
Auto physical damage	14,378	13,934	16,500	16,500	16,500
Errors and omissions	25,418	25,763	28,230	22,000	28,230
Real and personal property	35,092	6,101	36,000	36,920	36,000
Crime & fidelity bond	1,751	1,680	1,800	1,800	1,800
Deductibles	-	-	-	-	8,000
Electricity	169,669	229,096	235,100	241,552	395,000
Telephone	61,205	-	-	-	-
Computer network maintenance	1,413	-	-	-	-
City-wide Division Total	\$ 355,900	\$ 322,551	\$ 365,630	\$ 365,372	\$ 533,530

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POLICE DEPARTMENT

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

POLICE DEPARTMENT MISSION

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

POLICE DEPARTMENT DIVISIONS

Police – Provides patrol, enforcement and investigation services. (2010 Budget - \$2,777,237)

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. (2010 Budget - \$591,411)

POLICE DEPARTMENT 2010 GOALS

- * Continue implementation of proactive patrol initiatives utilizing inter-local agreements with other law enforcement agencies.
- * Provide first-line supervision training to OIC's and sergeants.
- * Provide command staff training through the Institute for Law Enforcement Administration.
- * Provide patrol tactics related training through the training agreement with the Texas Commission on Law Enforcement Officer Standards and Education.
- * Construction of an adequate police facility to replace the sub standard police station and emergency operations center.

POLICE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 32 (2009 authorized full-time employees – 32)
- * Total budget - \$3,368,649 (2009 total budget - \$3,363,590)

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POLICE DEPARTMENT

Police Department Summary Comparison Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
<i>Police</i>					
Personnel	\$ 1,826,110	\$ 1,885,213	\$ 2,307,730	\$ 2,138,797	\$ 2,288,984
Operating charges	245,954	339,290	443,340	448,933	488,254
Capital	10,093	18,195	-	-	-
Total	2,082,157	2,242,698	2,751,070	2,587,730	2,777,238
<i>Communications</i>					
Personnel	567,898	497,503	610,220	531,052	590,811
Operating charges	3,768	220	2,300	600	600
Capital	-	-	-	-	-
Total	571,666	497,723	612,520	531,652	591,411
<i>Total Department</i>	\$ 2,653,823	\$ 2,740,421	\$ 3,363,590	\$ 3,119,382	\$ 3,368,649

Police Department Staffing Schedule

POSITION	GRADE	2009	2010	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Police Department</i>					
<i>Police</i>					
Police Chief	III	1	1	90,681	122,419
Patrol Lieutenant	P-5	2	2	72,212	97,486
Police Sergeant	P-4	4	4	63,093	85,175
Police Officer	P-2	16	16	48,315	65,225
<i>Communications</i>					
Administrative Assistant	205	1	1	35,718	50,006
Emergency Dispatcher	P-1	8	8	35,058	49,082
<i>Total Police</i>		32	32		

POLICE DEPARTMENT

Police Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 1,143,795	\$ 1,108,805	\$ 1,398,920	\$ 1,245,627	\$ 1,430,444
Overtime	120,943	184,332	146,890	145,000	160,000
Longevity	9,588	6,573	8,450	6,930	9,530
Allowance	4,850	8,020	8,920	8,880	8,880
Retirement contribution	212,768	261,824	281,370	281,370	313,078
Social security cont.	94,815	98,429	117,730	106,040	126,030
Health care benefits	188,658	172,220	264,690	264,690	193,041
Workers' compensation	33,176	28,477	42,690	42,690	30,645
Other benefits	14,673	14,043	35,070	35,070	14,836
Employee relations	2,844	2,490	3,000	2,500	2,500
Total Personnel	1,826,110	1,885,213	2,307,730	2,138,797	2,288,984
Communications costs	1,920	3,032	6,000	1,000	1,000
Community relations	2,050	1,304	1,500	1,000	1,000
Consultants	1,750	1,356	2,000	11,451	2,000
Professional dues	2,174	2,062	1,850	1,850	1,850
Publications	1,791	2,471	2,000	1,467	1,467
Law enforcement liab.	13,599	13,927	14,000	14,000	14,000
Equipment replacement	82,000	73,800	73,800	74,199	96,504
Technology	46,870	172,658	276,490	276,766	308,033
Equipment maint.	18,959	17,036	12,000	18,000	17,000
Apprehension & jailing	2,709	429	3,500	1,000	1,000
Equipment lease/rental	3,141	1,627	5,000	-	-
Facilities rent	15,896	850	-	-	-
Office supplies	6,524	9,381	5,400	5,400	5,400
Operating supplies	30,823	23,958	20,000	23,000	23,000
Travel and training	15,613	15,400	19,800	19,800	16,000
Total Operating Charges	245,954	339,290	443,340	448,933	488,254
Other Equipment	10,093	18,195	-	-	-
Total Capital	10,093	18,195	-	-	-
Total	\$ 2,082,157	\$ 2,242,698	\$ 2,751,070	\$ 2,587,730	\$ 2,777,237

POLICE DEPARTMENT

Communications Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 336,623	\$ 296,977	\$ 351,000	\$ 279,895	\$ 350,710
Overtime	50,632	36,249	47,630	46,172	63,852
Longevity	2,703	1,800	2,750	1,745	2,740
Retirement contribution	64,649	68,977	72,250	72,250	79,287
Social security cont.	29,038	25,029	30,180	24,580	31,950
Health care benefits	77,669	62,889	93,250	93,250	56,004
Workers' compensation	914	600	830	830	735
Other benefits	5,670	4,983	12,330	12,330	5,532
Employee relations	-	-	-	-	-
Total Personnel	567,898	497,503	610,220	531,052	590,811
Equipment maintenance	1,871	-	500	-	-
Travel and training	1,897	220	1,800	600	600
Total Operating Charges	3,768	220	2,300	600	600
Total	\$ 571,666	\$ 497,723	\$ 612,520	\$ 531,652	\$ 591,411

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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 and Direct Link. (2010 Budget - \$2,726,302).

FIRE DEPARTMENT 2010 GOALS

- Provide assistance with Police / Fire / Emergency Operations Center Facilities project.
- Ensure City’s Emergency / Disaster Response capabilities remain at a high level.
- Review and Update Fire Department SOG manual.

FIRE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 24 (2009 authorized full-time employees – 24).
- * Total budget - \$2,726,302 (2009 total budget - \$2,753,720).

FIRE DEPARTMENT

Fire Department Summary Comparison Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
<i>Fire</i>					
Personnel	\$ 2,062,324	\$ 2,228,368	\$ 2,502,300	\$ 2,502,123	\$ 2,385,219
Operating charges	172,744	216,693	227,920	234,020	326,083
Capital	42,156	41,048	23,500	20,000	15,000
Total Department	\$ 2,277,224	\$ 2,486,109	\$ 2,753,720	\$ 2,756,143	\$ 2,726,302

Fire Department Staffing Schedule

POSITION	GRADE	2009	2010	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Fire Department</i>					
Fire Chief	III	1	1	90,681	122,419
Fire Marshal/Assistant Chief	F-5	1	1	81,595	97,914
Fire Captain	F-4	3	3	71,105	92,437
Fire Lieutenant	F-3	3	3	63,356	87,431
Firefighter/Paramedic	F-1	15	15	46,030	63,521
Administrative Assistant	205	1	1	35,718	50,006
Total Fire Department		24	24		

FIRE DEPARTMENT

Fire Department Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 1,351,446	\$ 1,450,286	\$ 1,561,210	\$ 1,551,504	\$ 1,508,111
Overtime	63,306	80,475	66,140	72,888	86,175
Longevity	19,148	16,815	21,200	20,830	22,350
Allowances	4,300	8,640	8,920	9,080	8,880
Part-time/temporary	-	-	-	-	25,000
Retirement contribution	236,881	262,077	293,900	294,421	308,848
Social Security	105,916	113,959	120,330	122,800	126,070
Health care benefits	232,861	253,384	348,450	348,450	254,594
Workers' Compensation	29,496	23,653	36,480	36,480	27,669
Other benefits	16,682	16,711	43,470	43,470	15,322
Employee relations	2,288	2,369	2,200	2,200	2,200
Total Personnel	2,062,324	2,228,368	2,502,300	2,502,123	2,385,219
Communications costs	6,263	3,556	5,000	2,500	4,000
Community relations	4,096	3,754	5,000	5,000	6,000
Other contracted svcs	14,000	16,800	18,200	26,800	33,200
Professional dues	1,886	2,245	2,000	2,000	2,000
Publications	60	780	500	500	500
Equipment Replacement	34,745	25,063	25,300	25,300	25,209
Technology ¹	35,000	85,620	85,620	85,620	165,174
Equipment maintenance	9,598	10,983	14,000	14,000	16,000
Vehicle maintenance	15,482	14,975	15,000	15,000	15,000
Office supplies	3,008	2,757	3,000	3,000	3,000
Operating supplies	33,917	33,380	35,000	35,000	36,000
Fuel	8	-	-	-	-
Travel and training	14,681	16,782	19,300	19,300	20,000
Total Operating	172,744	216,693	227,920	234,020	326,083
Capital Outlay	-	-	3,500	-	-
Other equipment	42,156	41,048	20,000	20,000	15,000
Total - Capital	42,156	41,048	23,500	20,000	15,000
Fire Department Total	\$ 2,277,224	\$ 2,486,109	\$ 2,753,720	\$ 2,756,143	\$ 2,726,302
<i>¹Transfer to Technology Fund</i>					

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PUBLIC WORKS DEPARTMENT

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

PUBLIC WORKS DEPARTMENT MISSION

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

PUBLIC WORKS DEPARTMENT DIVISIONS

Administration – Provides management and leadership for the entire Department's Divisions and is responsible for contract administration and managing the City's Capital Improvement Program. (2010 Budget - \$507,915)

Development Services – Enforces the City's building, plumbing and electrical codes to insure the construction and maintenance of safe residential and commercial structures. (2010 Budget - \$404,963)

Operations – Maintains the City's streets and storm water drainage system. (2010 Budget - \$223,484)

Facilities Management – Maintains the City's buildings and related equipment. Moved from the Parks and Recreation Department in 2010. (2010 Budget - \$367,285)

General Services – Provides fleet maintenance service and maintains the City's traffic control systems. (2010 Budget - \$846,819)

Planning – Enforces the City's zoning ordinances. (2010 Budget - \$315,293)

PUBLIC WORKS DEPARTMENT 2010 GOALS

- * Continue monitoring and weekly reporting of the City of Houston's Kirby Drive infrastructure reconstruction projects to minimize disruptive impact on West U.
- * Implement a storm water pollution prevention program for residential construction sites.
- * Implement replacement schedules for all traffic related infrastructure (signs, pavement marking and signals) and implement replacement schedule)
- * Implement new fleet maintenance program and work order system for vehicle and equipment maintenance.
- * Review capital improvement program for possible rehabilitation of Ruskin Street and West College single blocks of Cason Street, Academy Street, Swarthmore Street, Case Street and Riley Street. (Areas not included in the original Infrastructure Replacement Program).
- * Update/revise preventative maintenance schedules for all vehicles and equipment.
- * Improve communication with contractors through a series of information sheets, new permit forms, inspection checklists, onsite inspection flow chart and updated website information.
- * Carry on with the continuing education and enrichment program for point of contact; as well as, overall customer relationship during the Building/Development/Planning process.

- * Develop and recommend (with Planning and Zoning Commission) a policy with objectives for the redevelopment of the Town Center area.
- * Continue planning and implement Phase 1 of the Centerpoint/City of West University Place SCORE Program, a facilities energy efficiency program.
- * Develop a formal Preventative Maintenance Plan for each of the twelve (12) municipal facilities – City Hall, Police Station, Public Works Administration Building, Public Works Annex, Recycling Center, Water Treatment Plant, Animal Shelter, Library, Community Building/Senior Center, West University Place Recreation Center and the Colonial Park Pool.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 21 (2009 authorized full-time employees – 19)
- * Total budget - \$2,690,761 (2009 total budget - \$2,262,380)

PUBLIC WORKS DEPARTMENT

Public Works Department Summary Comparison Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
<i>Administration</i>					
Personnel	\$ 269,756	\$ 278,104	\$ 300,560	\$ 298,130	\$ 307,068
Operating charges	125,777	85,804	78,510	112,100	200,848
Capital	5,100	205,290	900	-	-
Total	400,633	569,198	379,970	410,230	507,916
<i>Development Services</i>					
Personnel	444,163	306,255	399,610	356,601	366,639
Operating charges	32,362	22,073	25,700	24,650	28,324
Capital	-	-	-	-	10,000
Total	476,525	328,328	425,310	381,251	404,963
<i>Operations-General Fund</i>					
Personnel	84,120	118,487	147,540	139,746	126,759
Operating charges	48,746	90,252	91,350	91,100	96,725
Capital	-	-	23,000	23,000	-
Total	132,866	208,739	261,890	253,846	223,484
<i>Facilities Management</i>					
Personnel	-	-	-	-	152,210
Operating charges	-	-	-	-	215,075
Capital	-	-	-	-	25,000
Total	-	-	-	-	392,285
<i>General Services-General Fund</i>					
Personnel	313,061	379,568	452,810	422,452	425,159
Operating charges	381,249	373,398	417,330	371,900	371,760
Capital	34,502	3,618	-	-	49,900
Total	728,812	756,584	870,140	794,352	846,819
<i>Planning</i>					
Personnel	130,634	226,446	240,170	247,541	246,885
Operating charges	56,962	60,433	69,000	69,550	68,409
Capital	-	-	-	-	-
Total	187,596	286,879	309,170	317,091	315,294
Total Department	\$ 1,926,432	\$ 2,149,728	\$ 2,246,480	\$ 2,156,770	\$ 2,690,761

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PUBLIC WORKS DEPARTMENT

Public Works Staffing Schedule (General Fund)

POSITION	GRADE	2009	2010	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Public Works Administration</i>					
Asst. City Manager\Public Works Dir	IV	1	1	100,656	135,885
Office Coordinator	206	1	1	38,576	54,006
Secretary	203	1	1	31,198	43,677
<i>Development Services</i>					
Chief Building Official	112	1	1	61,229	85,721
Plans Examiner	206	1	-	38,576	54,006
Building Inspector	206	1	2	38,576	54,006
Permit Technician	204	2	2	33,382	46,734
<i>Operations</i>					
Maintenance Worker III	204	1	1	33,382	46,734
Maintenance Worker I	202	1	1	29,157	40,820
<i>Facilities Management</i>					
Facilities Maintenance Manager	111	-	1	53,243	74,540
Facilities Maintenance Technician	205	-	1	35,718	50,006
<i>General Services</i>					
Assistant Director - Public Works	TBD	-	1	70,413	98,579
General Service Superintendent	112	1	-	61,229	85,721
Crew Leader	205	1	1	35,718	50,006
Lead Traffic Technician	206	1	1	38,576	54,006
Mechanic	204	1	1	33,382	46,734
Driver/Equipment Operator	203	1	1	31,198	43,677
Traffic Technician	203	1	1	31,198	43,677
<i>Planning</i>					
City Planner	112	1	1	61,229	85,721
Code Enforcement/ACO	205	1	1	35,718	50,006
Planning Assistant	204	1	1	33,382	46,734
<i>Total Public Works</i>		19	21		

PUBLIC WORKS DEPARTMENT

Public Works Administration Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 182,168	\$ 191,857	\$ 203,110	\$ 203,663	\$ 212,320
Overtime	380	1,370	2,280	1,512	2,111
Longevity	848	860	1,310	1,195	1,555
Allowances	4,050	6,720	6,860	6,840	6,840
Part-time/temporary	108	96	-	-	-
Retirement contribution	31,053	34,512	38,440	38,440	42,337
Social security cont.	13,508	14,197	16,340	16,060	17,050
Health care benefits	30,700	20,536	23,650	23,650	19,682
Workers' compensation	608	475	670	670	366
Other Benefits	1,990	2,036	3,300	3,300	1,806
Employee relations	4,343	5,445	4,600	2,800	3,000
Total Personnel	269,756	278,104	300,560	298,130	307,068
Communications costs	304	737	1,200	900	1,000
Community relations	2,257	459	1,500	1,500	1,500
Consultants	32,246	34,496	20,000	53,000	30,000
Other contracted services	-	-	1,000	5,800	1,000
Professional dues	1,600	1,021	1,200	1,200	1,200
Publications	-	-	500	200	300
Technology ¹	70,000	29,892	26,600	26,600	142,398
Equipment maintenance	768	617	1,250	1,000	1,250
Equipment lease/rental	7,185	6,498	7,700	7,200	7,200
Office supplies	3,281	3,521	5,000	4,500	4,800
Operating supplies	5,252	6,159	7,700	7,200	7,200
Travel and training	2,884	2,404	4,860	3,000	3,000
Total Operating Charges	125,777	85,804	78,510	112,100	200,848
Capital Outlay	5,100	205,290	900	-	-
Total Capital	5,100	205,290	900	-	-
Administration Division Total	\$ 400,633	\$ 569,198	\$ 379,970	\$ 410,230	\$ 507,915

¹ Transfer to Technology Fund

PUBLIC WORKS DEPARTMENT

Development Services Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 293,143	\$ 205,290	\$ 253,840	\$ 224,306	\$ 254,085
Overtime	17,776	3,298	8,970	4,400	5,825
Longevity	1,878	1,336	2,180	1,005	1,550
Allowances	400	100	600	1,870	2,040
Retirement contribution	52,548	44,653	47,700	41,500	50,065
Social security cont.	23,499	15,644	20,270	17,470	20,160
Health care benefits	48,111	32,429	54,540	54,540	29,063
Workers' compensation	2,177	771	1,440	1,440	971
Other Benefits	4,631	2,735	10,070	10,070	2,881
Employee relations	-	-	-	-	-
Total Personnel	444,163	306,255	399,610	356,601	366,639
Communications costs	1,785	1,320	1,000	950	3,000
Community relations	917	127	1,000	1,300	1,500
Professional dues	1,318	235	800	800	877
Publications	522	-	500	-	500
Equipment replacement	13,000	6,408	6,400	6,400	6,407
Equipment maintenance	1,759	1,800	1,500	1,500	2,040
Office supplies	3,250	1,772	1,500	1,500	1,500
Operating supplies	5,685	5,993	6,500	6,200	6,500
Fuel	36	-	-	-	-
Travel and training	4,090	4,417	6,500	6,000	6,000
Total Operating Charges	32,362	22,073	25,700	24,650	28,324
Capital Outlay	-	-	-	-	10,000
Total Capital	-	-	-	-	10,000
Building Division Total	\$ 476,525	\$ 328,328	\$ 425,310	\$ 381,251	\$ 404,963

PUBLIC WORKS DEPARTMENT

Operations Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 26,504	\$ 60,439	\$ 70,440	\$ 64,076	\$ 71,402
On call	300	900	480	250	250
Overtime	6,458	12,848	12,870	12,870	11,508
Longevity	-	34	190	150	245
Part-time/temporary	25,493	6,691	7,500	7,500	7,500
Retirement contribution	5,529	12,693	15,120	15,120	15,800
Social security contribution	2,403	5,489	7,000	5,840	6,360
Health care benefits	15,117	16,687	28,150	28,150	10,208
Workers' compensation	1,001	1,650	2,690	2,690	1,860
Other benefits	525	1,055	2,600	2,600	1,126
Employee relations	790	-	500	500	500
Total Personnel	84,120	118,487	147,540	139,746	126,759
Communications costs	-	-	1,000	1,000	1,000
Community relations	684	2,518	1,000	1,000	3,000
Other contracted services	5,247	9,150	5,000	5,000	4,000
Publications	-	-	250	-	-
Equipment replacement	8,510	14,400	14,400	14,400	10,725
Equipment maintenance	3,237	15,141	6,000	6,000	5,000
Drainage maintenance	14,291	22,846	30,000	30,000	30,000
Street maintenance	13,991	22,224	30,000	30,000	40,000
Office supplies	85	47	200	200	-
Operating supplies	2,536	3,680	3,000	3,000	2,500
Travel and training	165	246	500	500	500
Total Operating Charges	48,746	90,252	91,350	91,100	96,725
Other equipment	-	-	23,000	23,000	-
Total Capital	-	-	23,000	23,000	-
Operations Division Total	\$ 132,866	\$ 208,738	\$ 261,890	\$ 253,846	\$ 223,484

PUBLIC WORKS DEPARTMENT

Facilities Management Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ 94,674
Longevity	-	-	-	-	135
Allowances	-	-	-	-	2,040
Retirement contribution	-	-	-	-	18,401
Social security cont.	-	-	-	-	7,420
Health care benefits	-	-	-	-	26,491
Workers' compensation	-	-	-	-	1,906
Other Benefits	-	-	-	-	1,142
Total Personnel	-	-	-	-	152,210
Other contracted services	-	-	-	-	132,700
Equipment maintenance	-	-	-	-	21,560
Building and grounds maintenance	-	-	-	-	59,200
Office supplies	-	-	-	-	275
Operating supplies	-	-	-	-	550
Travel and training	-	-	-	-	790
Total Operating Charges	-	-	-	-	215,075
Capital Outlay	-	-	-	-	25,000
Total Capital	-	-	-	-	25,000
Facilities Management Division Total	\$ -	\$ -	\$ -	\$ -	\$ 392,285

PUBLIC WORKS DEPARTMENT

General Services Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 201,916	\$ 241,875	\$ 278,240	\$ 251,887	\$ 277,878
Overtime	5,759	10,337	7,090	7,090	8,072
Longevity	1,698	1,680	2,110	1,645	2,305
Allowances	400	1,920	2,060	2,040	2,040
Retirement contribution	34,895	44,689	52,110	52,110	55,156
Social security cont.	15,520	18,821	22,150	19,430	22,210
Health care benefits	45,110	52,412	70,460	70,460	48,035
Workers' compensation	4,667	4,335	9,990	9,990	5,136
Other benefits	3,096	3,394	7,800	7,800	3,426
Employee relations	-	105	800	-	900
Total Personnel	313,061	379,568	452,810	422,452	425,159
Communications costs	2,699	1,056	1,500	1,500	500
Community relations	1,079	1,067	1,000	1,000	4,000
Other contracted services	11,037	38,528	40,000	22,750	25,000
Publications	1,109	1,924	2,300	1,800	2,500
Equipment replacement	6,000	47,400	47,400	47,400	44,060
Technology	102,210	-	-	-	-
Equipment maintenance	6,538	10,772	10,000	10,000	12,000
Vehicle maintenance	71,291	76,891	80,000	95,000	80,000
Traffic control	31,174	17,233	17,000	17,000	20,000
Equipment lease/rent	307	-	-	250	-
Office supplies	631	107	500	500	500
Operating supplies	5,699	7,339	8,000	8,000	11,200
Fuel	136,990	169,199	205,400	165,000	169,000
Travel and training	4,485	1,882	4,230	1,700	3,000
Total Operating Charges	381,249	373,398	417,330	371,900	371,760
Capital Outlay	34,502	3,618	-	-	14,900
Other equipment	-	-	-	-	35,000
Total Capital	34,502	3,618	-	-	49,900
General Services Division Total	\$ 728,812	\$ 756,584	\$ 870,140	\$ 794,352	\$ 846,819

PUBLIC WORKS DEPARTMENT

Planning Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 88,506	\$ 158,671	\$ 163,940	\$ 171,296	\$ 174,136
Overtime	3,006	2,252	4,450	4,000	2,913
Longevity	440	805	1,190	1,095	1,455
Allowances	400	600	610	600	600
Retirement contribution	15,358	29,259	30,630	30,630	34,030
Social security cont.	6,913	12,198	12,980	13,400	13,710
Health care benefits	14,703	20,413	21,140	21,290	17,972
Workers' compensation	231	295	1,110	1,110	315
Other Benefits	1,077	1,954	4,120	4,120	1,754
Total Personnel	130,634	226,446	240,170	247,541	246,885
Communications costs	1,769	471	2,500	7,000	7,500
Community relations	6,807	-	1,500	1,500	1,500
Other contracted services	40,995	41,137	45,000	45,000	45,000
Professional dues	621	1,050	1,000	1,000	1,000
Publications	441	304	1,000	750	700
Equipment replacement	960	5,808	5,800	5,800	5,209
Equipment maintenance	-	3,225	-	-	-
Office supplies	2,331	3,225	2,000	2,000	2,000
Operating supplies	1,288	2,868	3,000	3,000	3,000
Travel and training	1,750	2,343	7,200	3,500	2,500
Total Operating Charges	56,962	60,433	69,000	69,550	68,409
Planning Division Total	\$ 187,596	\$ 286,878	\$ 309,170	\$ 317,091	\$ 315,293

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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 the entire Department's divisions and funds the programs located at the City's Community Building. (2010 Budget - \$521,222)

Senior Services – Provides leisure and social services for older citizens of West University Place. (2010 Budget - \$236,124)

Recreation Center – Cost center for the operation of the pool, gymnasium and recreation facilities at the City's Recreation Center. (2010 Budget - \$733,864)

Parks Management – (Formerly Facilities Management) - Maintains the City's parks and landscaping. (2010 Budget - \$228,980)

Colonial Park – Accounts for the operation of the pool and recreation facilities at Colonial Park. (2010 Budget - \$199,568)

PARKS AND RECREATION DEPARTMENT 2010 GOALS

- * Continue to provide support to the City Manager and PGAL, involving the construction of the new West University Place Recreation Center, the new Colonial Park Pool & Tennis Courts and the renovation of the Community Building and Senior Center.
- * Continue planning and preparations for the "Grand Openings" and operations of the new West University Place Recreation Center and the new Colonial Park Pool & Tennis Courts.
- * Re-evaluate the approved Five Year Playground Redevelopment Plan, to determine whether the 2010 project will involve Judson Park or the new West University Place Recreation Center playground. If it is decided to move the Judson Park playground project forward to 2011, subsequently the Whitt Johnson Park and the Colonial Park playgrounds would be forwarded on year to 2012 and 2013 respectively.

PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 11 (2009 authorized full-time employees – 10)
- * Total budget - \$1,883,027. (2009 total budget - \$2,020,550)

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PARKS AND RECREATION DEPARTMENT

Parks and Recreation Department Comparison Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
<i>Community Bldg.</i>					
Personnel	\$ 313,671	\$ 359,262	\$ 408,460	\$ 402,918	\$ 315,170
Operating charges	201,945	317,253	324,880	327,715	206,052
Capital	-	-	-	-	-
Total	515,616	676,515	733,340	730,633	521,222
<i>Senior Services</i>					
Personnel	130,534	131,040	156,180	154,375	171,000
Operating charges	48,495	45,422	51,190	47,205	65,124
Capital	-	-	-	-	-
Total	179,029	176,462	207,370	201,580	236,124
<i>Recreation Center</i>					
Personnel	28,926	27,119	37,970	4,540	465,954
Operating charges	70,159	91,218	101,450	24,238	267,910
Capital	-	-	-	-	-
Total	99,085	118,337	139,420	28,778	733,864
<i>Parks Management</i>					
Personnel	173,416	157,256	210,140	210,732	108,423
Operating charges	395,575	398,704	397,780	397,780	120,557
Capital	-	-	-	-	-
Total	568,991	555,960	607,920	608,512	228,980
<i>Colonial Park</i>					
Personnel	229,727	230,059	251,890	221,138	167,693
Operating charges	57,465	87,114	75,610	53,650	31,875
Capital	13,825	21,267	5,000	3,500	-
Total	301,017	338,440	332,500	278,288	199,568
<i>Total Department</i>	\$ 1,663,738	\$ 1,865,714	\$ 2,020,550	\$ 1,847,791	\$ 1,919,758

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Department Staffing Schedule

POSITION	2009 GRADE	2009 BUDGET	2010 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
<i>Parks and Recreation</i>					
<i>Community Building</i>					
Parks and Recreation Director	III	1	1	90,681	122,419
Administrative Manager	111	1	1	53,243	74,540
Executive Director FWUP	109	1	1	40,259	56,363
Recreation Specialist	205	1	-	35,718	50,006
<i>Senior Services</i>					
Senior Services Manager	111	1	1	53,243	74,540
Recreation Specialist	205	1	1	35,718	50,006
<i>Recreation Center</i>					
Recreation Manager	111	-	1	53,243	74,540
Assistant Recreation Manager	TBD	-	1	38,576	54,006
Recreation Specialist	205	-	2	35,718	50,006
<i>Facility Maintenance</i>					
Facility Maintenance Manager	111	1	-	53,243	74,540
Crew Leader	205	1	1	35,718	50,006
Parks Technician	201	1	1	27,249	38,149
<i>Colonial Park</i>					
Recreation Manager	111	1	-	53,243	74,540
<i>Total Parks and Recreation Department</i>		10	11		

PARKS AND RECREATION DEPARTMENT

Community Building Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 183,203	\$ 219,388	\$ 242,530	\$ 241,980	\$ 218,923
Overtime	2,249	5,164	2,430	1,200	-
Longevity	908	905	1,350	1,200	1,250
Allowances	4,700	7,687	7,460	7,440	7,440
Part-time/temporary	33,000	28,620	34,540	32,000	-
Retirement contribution	31,876	39,514	45,680	45,680	43,247
Social security cont.	16,362	18,891	22,060	21,008	17,410
Health care benefits	37,119	34,218	44,590	44,590	23,687
Workers' compensation	567	579	980	980	401
Other benefits	2,171	2,620	5,840	5,840	1,812
Employee relations	1,516	1,676	1,000	1,000	1,000
Total Personnel	313,671	359,262	408,460	402,918	315,170
Communication costs	21,375	20,502	25,000	25,000	21,000
Community relations	3,319	3,099	3,700	3,700	2,500
Tri-Sports	40,000	80,000	80,000	80,000	80,000
Leisure class instructors	90,534	98,177	96,500	95,000	-
Professional dues	1,021	1,206	1,400	1,635	1,500
Technology	16,500	72,096	83,680	83,680	84,952
Equipment maintenance	6,595	-	-	-	-
Father's & Flashlights	-	10,693	-	-	-
Equipment lease/rental	3,920	3,618	3,900	4,800	4,800
Building and grounds	-	300	-	-	-
Office supplies	2,671	2,520	2,400	2,400	1,800
Operating supplies	10,247	20,817	23,800	26,500	5,500
Travel and training	5,763	4,225	4,500	5,000	4,000
Total Operating Charges	201,945	317,253	324,880	327,715	206,052
Community Building Division Total	\$ 515,616	\$ 676,515	\$ 733,340	\$ 730,633	\$ 521,222

PARKS AND RECREATION DEPARTMENT

Senior Services Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 84,108	\$ 81,496	\$ 95,950	\$ 95,495	\$ 99,763
Overtime	-	708	1,050	975	1,291
Longevity	255	205	350	425	545
Part-time/temporary	13,744	15,354	16,870	15,500	27,960
Retirement contribution	14,027	15,271	17,520	17,520	19,304
Social security cont.	7,446	7,141	8,740	8,560	9,910
Health care benefits	9,062	9,256	12,140	12,340	10,594
Workers' compensation	646	427	820	820	485
Other benefits	1,246	1,182	2,740	2,740	1,148
Employee relations	-	-	-	-	-
Total Personnel	130,534	131,040	156,180	154,375	171,000
Communication costs	4,793	4,593	4,600	4,600	4,600
Community relations	13,434	12,385	13,000	13,000	13,000
Boards & committees	2,114	2,956	4,000	3,500	4,000
Leisure class instructors	12,025	13,248	16,000	13,650	26,000
Professional dues	231	375	300	300	300
Equipment replacement	12,070	7,008	7,000	7,000	7,559
Equipment lease/rental	482	390	800	600	800
Office supplies	865	959	1,200	1,100	1,200
Operating supplies	1,461	2,403	2,560	2,500	5,935
Travel and training	1,020	1,105	1,730	955	1,730
Total Operating Charges	48,495	45,422	51,190	47,205	65,124
Senior Services Division					
Total	\$ 179,029	\$ 176,462	\$ 207,370	\$ 201,580	\$ 236,124

PARKS AND RECREATION DEPARTMENT

Recreation Center Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ 157,284
Overtime	-	-	-	-	1,668
Longevity	-	-	-	-	515
Allowances	-	-	-	-	2,640
Part-time/temporary	26,893	25,114	34,300	4,200	203,600
Retirement contribution	-	-	-	-	30,800
Social security contribution	1,955	1,935	3,630	320	27,990
Health & Dental benefits	-	-	-	-	37,121
Workers' compensation	78	69	40	20	2,088
Other benefits	-	-	-	-	2,247
Total Personnel	28,926	27,119	37,970	4,540	465,954
Communication	59	-	200	-	2,650
Leisure class instructors	51,574	74,873	80,000	24,000	200,000
Professional dues	-	-	-	-	1,185
Equipment maintenance	-	-	-	-	3,170
Equipment lease/rental	-	-	-	-	4,800
Swimming pool maintenance	5,149	3,493	5,500	-	8,500
Office supplies	443	501	750	-	5,505
Operating supplies	6,930	6,869	8,500	-	34,600
Treatment chemicals	6,004	5,482	6,500	238	7,500
Total Operating Charges	70,159	91,218	101,450	24,238	267,910
Recreation Center Division					
Total	\$ 99,085	\$ 118,338	\$ 139,420	\$ 28,778	\$ 733,864

PARKS AND RECREATION DEPARTMENT

Parks Management Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 108,776	\$ 102,286	\$ 126,990	\$ 126,352	\$ 70,100
Overtime	4,701	758	2,700	2,700	2,621
Longevity	825	753	1,210	1,150	1,195
Allowances	400	-	600	2,040	-
Retirement contribution	19,151	21,168	23,670	23,670	14,044
Social security contribution	8,697	7,772	10,060	9,910	5,660
Health care benefits	26,845	21,177	37,830	37,830	12,450
Workers' compensation	3,205	2,183	4,310	4,310	1,237
Other benefits	816	1,161	2,770	2,770	1,115
Total Personnel	173,416	157,256	210,140	210,732	108,423
Communication	930	-	-	-	-
Other contracted services	171,728	184,658	193,500	193,500	63,200
Equipment replacement	4,173	6,300	6,300	6,300	14,292
Equipment maintenance	611	520	700	700	500
Building and grounds maintenance	93,605	51,042	60,000	60,000	39,300
Office supplies	118	198	400	400	125
Operating supplies	2,715	3,531	4,950	4,950	2,000
Travel and training	785	468	1,930	1,930	1,140
Electricity	120,910	151,988	130,000	130,000	-
Total - Operating Charges	395,575	398,704	397,780	397,780	120,557
Parks Management Division Total	\$ 568,991	\$ 555,960	\$ 607,920	\$ 608,512	\$ 228,980

PARKS AND RECREATION DEPARTMENT

Colonial Park Division Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages ¹	\$ 49,842	\$ 53,970	\$ 58,100	\$ 56,851	\$ -
Overtime	51	30	-	-	-
Longevity	93	130	230	265	-
Allowances	400	-	610	2,040	-
Part-time/temporary	146,891	143,345	150,000	122,880	153,875
Retirement contribution	8,316	9,390	10,610	10,639	-
Social security cont.	15,061	15,182	17,880	13,922	11,950
Health care benefits	4,710	4,935	6,090	6,171	-
Workers' compensation	3,722	2,429	6,170	6,170	1,868
Other benefits	641	648	2,200	2,200	-
Total Personnel	229,727	230,059	251,890	221,138	167,693
Communications costs	653	587	800	400	250
Leisure class instructors	26,725	38,114	37,000	23,000	-
Professional dues	340	100	550	550	-
Equipment maintenance	1,249	2,021	3,000	1,550	5,000
Equipment lease/rental	-	-	-	-	500
Swimming pool maintenance	6,217	19,627	6,500	4,800	6,750
Office supplies	809	384	900	850	375
Operating supplies	9,784	9,915	11,500	10,000	7,000
Travel and training	1,495	2,552	4,150	2,500	-
Treatment chemicals	10,193	13,815	11,210	10,000	12,000
Electricity	-	-	-	-	-
Total Operating Charges	57,465	87,114	75,610	53,650	31,875
Other equipment	13,825	21,267	5,000	3,500	-
Total Capital	13,825	21,267	5,000	3,500	-
Colonial Park Division Total	\$ 301,017	\$ 338,439	\$ 332,500	\$ 278,288	\$ 199,568

¹ Transferred full-time position to Recreation Center Division in 2010



THE DEBT SERVICE FUND | 2010

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.

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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 2010, the Debt Service Fund will finance \$7,125,450 of debt service and fiscal agent fees, an increase of \$308,789 over 2009.

Funding debt service payments requires an *ad valorem* tax rate of \$.169818 per \$100 of assessed value in tax year 2009, a decrease of \$0.003182 per \$100. This marks the eighth consecutive year that the tax rate dedicated to debt service has declined, because assessed value of property in West U 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 for tax year 2009 is \$4.2 billion, the current debt limit under this provision is \$209.8 million. As of December 31, 2010, the City will owe a total of \$75.6 million to bondholders for all existing outstanding bonds. Of this total, the Debt Service Fund, using property taxes, will provide \$63.8 million. The funding for the remaining debt is generated from user fees in the Water Utility Fund.

The most recent Standard and Poor's Investor Services bond ratings for West University Place's General Obligation Bonds were that agency's highest rating, AAA. 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 level off at \$7.3 million in 2011 and remain steady until 2021, when the outstanding bonds issued prior to 2009 will be retired. During the recent period of historically low interest rates, the City refunded all bonds that were available for refunding, significantly reducing interest that the City had to pay. With most outstanding bonds at interest rates below the current market, future refunding seems unlikely.

The 2010 Operating Budget includes issuing the final \$5.0 million of the Permanent Improvement Bonds approved by voters in the November 2008 General election to complete the Parks & Recreation Facility improvements, currently under construction. The debt service for these bonds will have no impact on the 2010 Budget.

THE DEBT SERVICE FUND | 2010

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES:					
Ad valorem taxes:					
Current tax revenue	\$ 6,681,483	\$ 6,384,070	\$ 6,721,800	\$ 6,734,607	\$ 7,054,162
Prior tax revenue	56,588	52,146	25,000	22,683	26,000
Penalty & interest	-	15,766	-	37,913	37,913
Interest on investments	102,472	84,039	75,000	14,752	14,000
TOTAL REVENUES	6,840,543	6,536,022	6,821,800	6,809,954	7,132,075
EXPENDITURES:					
Debt service -principal	3,612,472	3,780,922	3,969,520	3,969,515	3,911,167
Debt service - interest	3,185,025	2,974,428	2,850,570	2,837,121	3,193,283
Fiscal agent fees	3,850	13,175	5,000	10,025	21,000
TOTAL EXPENDITURES	6,801,347	6,768,525	6,825,090	6,816,661	7,125,450
NET REVENUES	39,195	(232,504)	(3,290)	(6,707)	6,624
BEGINNING BALANCE	1,169,072	1,208,267	891,335	975,764	969,057
ENDING BALANCE	\$ 1,208,267	\$ 975,764	\$ 888,045	\$ 969,057	\$ 975,681

GENERAL LONG TERM DEBT SCHEDULE OF FISCAL YEAR 2010 REQUIREMENTS

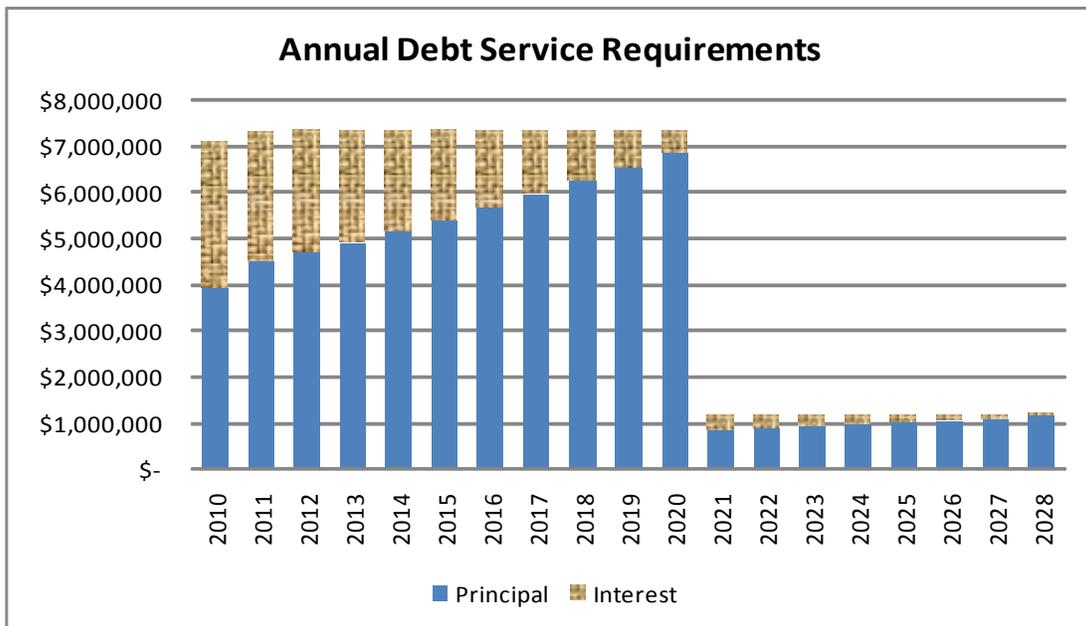
Series	Obligation	Principal Outstanding January 1, 2010	Principal & Interest Requirements for 2010			Principal Outstanding December 31, 2010
			Principal	Interest	Total	
2000	Permanent Improvement	\$ 680,000	\$ 680,000	\$ 22,950	\$ 702,950	\$ -
2001	Certificates of Obligation	2,645,000	110,000	113,960	223,960	2,535,000
2002	Permanent Improvement & Refunding	16,990,000	2,070,000	799,175	2,869,175	14,920,000
2003	Certificates of Obligation	9,200,000	180,000	336,235	516,235	9,020,000
2005	Permanent Improvement & Refunding	24,970,000	655,000	1,228,906	1,883,906	24,315,000
2006	Fire Truck Financing	212,335	106,167	-	106,167	106,167
2009	Permanent Improvement & Refunding	11,740,000	110,000	621,002	731,002	11,630,000
2009	Certificates of Obligation	1,295,000	-	71,055	71,055	1,295,000
		\$ 67,732,335	\$ 3,911,167	\$ 3,193,283	\$ 7,104,450	\$ 63,821,167

THE DEBT SERVICE FUND | 2010

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2010**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Interest	Total
2010	3,911,167	1,740,626	1,452,658	3,193,283	7,104,450
2011	4,491,167	1,452,658	1,366,534	2,819,191	7,310,359
2012	4,705,000	1,366,534	1,264,197	2,630,731	7,335,731
2013	4,920,000	1,264,197	1,148,367	2,412,564	7,332,564
2014	5,155,000	1,148,367	1,030,186	2,178,553	7,333,553
2015	5,405,000	1,030,186	899,671	1,929,856	7,334,856
2016	5,670,000	899,671	762,877	1,662,548	7,332,548
2017	5,950,000	762,877	622,812	1,385,689	7,335,689
2018	6,235,000	622,812	478,923	1,101,735	7,336,735
2019	6,530,000	478,923	327,204	806,128	7,336,128
2020	6,840,000	327,204	172,066	499,270	7,339,270
2021	850,000	172,066	155,066	327,131	1,177,131
2022	885,000	155,066	136,813	291,878	1,176,878
2023	920,000	136,813	117,263	254,075	1,174,075
2024	960,000	117,263	96,863	214,125	1,174,125
2025	1,005,000	96,863	74,250	171,113	1,176,113
2026	1,050,000	74,250	50,625	124,875	1,174,875
2027	1,100,000	50,625	25,875	76,500	1,176,500
2028	1,150,000	25,875	-	25,875	1,175,875

\$ 67,732,335 \$ 11,922,872 \$ 10,182,247 \$ 22,105,119 \$ 89,837,454





WATER AND SEWER FUND | 2010

The Water and Sewer Fund is an enterprise fund and, as business enterprises in the private sector, is meant to be self-supporting. The Water and Sewer Fund accounts for the revenue, expenditures and transfers associated with the operation of the water and wastewater systems. User fees finance the systems and their services.

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The Water and Sewer Fund (W&S Fund) budget is similar to the General Fund budget 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 W&S Fund produces less than half the revenues generated in the General Fund. In spite of its smaller revenue base, the W&S Fund's impact in the community may well exceed the impact of the General Fund. 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 clean, safe 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.

In order for the W&S 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:

2009 Financial Activity. Water Utility Fund gross revenues are expected to be \$6.1 million. The dryer summer of 2009, as well as the dry 2008, helped return the Water and Sewer to a strong financial footing.

In March 2009, the City of Houston announced a 5.09% increase in the rate it charges West U for surface water, which took effect on April 1, 2009. In an effort to maintain the W&S Fund's financial stability, City Council immediately countered this increase by increasing Water and Sewer rates by 2 percent.

Operating expenditures in 2009 are expected to be approximately \$3.5 million, which is in line with the 2009 budget appropriations. Debt service, administrative cost and a transfer to the Capital Project Fund will add \$2.0 million more. Altogether, W&S Fund 2009 expenditures are expected to total \$5.5 million.

The 2010 Budget. The 2010 Budget anticipates total Water and Sewer Utility Fund revenues of \$5.96 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 \$1.27 million until the final payment on February 1, 2022.

System operations are expected to cost \$5,435,264, including the \$660,000 budgeted to reimburse the General Fund for costs it incurs on behalf of the Water Fund and an \$950,000 transfer to the Water & Sewer CIP fund to cash fund necessary capital improvements. Debt Service for 2010 is \$1,268,446 (principal, interest and fiscal agent fees) on outstanding revenue bonds.

WATER AND SEWER FUND | 2010

This budget includes a projection of a 20% increase in water rates in January 2010 from the City of Houston and an additional 6% in April.

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.

The anticipated rate increases from the City of Houston will require additional rate increases to keep pace with the City of Houston's rate increase for treated water. 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

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
Revenues:					
Service Charges	\$4,702,577	\$5,912,369	\$5,565,000	\$ 6,120,882	\$ 5,956,093
Interest Income	27,062	23,999	15,000	4,102	4,000
Total Revenues	4,729,639	5,936,368	5,580,000	6,124,984	5,960,093
Expenditures:					
Operations	2,882,001	3,306,972	3,404,860	3,399,016	3,825,264
Debt Service	1,260,114	1,268,820	1,268,250	1,268,250	1,268,446
Transfer to General Fund	660,000	660,000	660,000	660,000	660,000
Transfer to Capital Project Fund	-	-	100,000	100,000	-
Transfer to W&S CIP Fund	-	250,000	-	-	950,000
Total Expenditures	4,802,115	5,485,792	5,433,110	5,427,266	6,703,709
Net Revenues (Expenditures)	(72,476)	450,576	146,890	697,718	(743,616)
Beginning Balance	990,307	917,831	1,368,407	1,515,297	2,213,015
Ending Balance	\$ 917,831	\$ 1,368,407	\$ 1,515,297	\$ 2,213,015	\$ 1,469,398

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. (2010 Budget - \$3,825,264 - 2009 Budget \$3,504,860)

PUBLIC WORKS DEPARTMENT (WATER FUND) 2010 GOALS

- * Maintain and improve the established comprehensive preventative maintenance program for Water and Sewer Facilities.
- * Complete an assessment of the aging mechanical components of the water and wastewater systems and provide a CIP to replace and or upgrade any deficiencies.
- * Complete a capital improvement program to perform the replacement of iron water mains built before 1939. This will be an engineering plan similar to a master plan.
- * Remove sealant and clean construction joints, install new sealant in the construction joints. Priority Areas 1 & 2.
- * Remove sand and grit from the WWTP treatment basins thereby restoring the full capacity to the plant and aiding the odor control efforts. When the plant was originally built the EPA and the City chose not to include sand and grit removal equipment. Therefore we must periodically remove the sand and grit manually.
- * Rehabilitate and repaint the Wakeforest elevated water storage tank. *Contract has been issued and work began August 1, 2009.* This project is funded in the Water and Sewer Capital Reserve Fund.
- * Replace one Belt Press at Wastewater Treatment Plant. *Project is about to enter engineering phase.* This project is funded in the Water and Sewer Capital Reserve Fund.

PUBLIC WORKS DEPARTMENT (WATER FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 12 (2009 authorized full-time employees – 12)
- * Total operations budget - \$3,825,264 (2009 total budget - \$3,504,860)
- * Purchase of surface water from the City of Houston - \$1,300,000 (2009 Budget - \$1,340,000)

WATER AND SEWER FUND | 2010

Public Works Department (Water Fund) Summary Comparison Budget

Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
<i>Operations-Water Utility Fund</i>					
Personnel	853,223	789,153	991,820	985,976	1,008,409
Operating charges	1,991,627	2,494,651	2,430,540	2,430,540	2,734,855
Capital	10,093	-	82,500	82,500	82,000
Total Department	\$ 2,854,943	\$ 3,283,804	\$ 3,504,860	\$ 3,499,016	\$ 3,825,264

Public Works Department Staffing Schedule (Water Fund)

POSITION	GRADE	BUDGET		SALARY RANGE	
		2009	2010	MINIMUM	MAXIMUM
<i>Public Works - Operations</i>					
Operations Superintendent	112	1	1	61,229	85,721
Contract Administrator	110	1	1	46,298	64,817
Field Services Supervisor	207	1	1	42,433	59,407
Plant Supervisor	207	1	1	42,433	59,407
Maintenance Worker II	203	1	1	31,198	43,677
Driver/Equipment Operator	203	1	1	31,198	43,677
Crew Leader	205	3	3	35,718	50,006
Plant Operator	204	3	3	33,382	46,734
Total Water Fund		12	12		

WATER AND SEWER FUND | 2010

Operations Division (Water Utility Fund) Line Item Budget

Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 446,960	\$ 423,323	\$ 480,310	\$ 453,930	\$ 539,431
Allowances	-	1,870	2,060	2,040	16,500
On-call	16,080	15,480	16,500	16,500	75,000
Overtime	66,871	46,814	79,280	69,300	5,160
Longevity	4,425	3,499	6,170	4,235	2,040
Part-time/temporary	30,793	56,143	57,500	97,750	65,000
Retirement contribution	88,808	99,561	108,510	108,510	118,110
Social security cont.	39,340	36,205	48,720	40,941	47,590
Health care benefits	139,524	92,411	158,210	158,210	118,335
Workers' compensation	12,140	7,838	18,720	18,720	14,340
Other benefits	7,066	5,742	13,340	13,340	6,902
Employee relations	1,216	267	2,500	2,500	
Total Personnel	853,223	789,153	991,820	985,976	1,008,408
Communications costs	8,196	5,406	13,300	13,300	13,300
Community relations	15,589	12,591	18,500	18,500	18,500
Surface water contract	1,132,806	1,468,281	1,240,000	1,240,000	1,300,000
Sludge removal	54,027	89,685	90,000	90,000	100,000
Other contracted services	69,227	53,196	54,100	54,100	160,723
Professional dues	1,473	729	1,500	1,500	1,200
Equipment Replacement	65,800	60,900	60,900	60,900	60,900
Technology ¹	45,000	128,400	114,340	114,340	124,017
Equipment maintenance	26,481	55,699	45,000	45,000	48,000
Vehicle maintenance	-	-	-	-	-
Building and grounds	10,257	5,986	12,500	12,500	32,000
Water system maint.	56,816	27,841	65,000	65,000	78,000
Sewer system maint.	70,939	50,593	100,500	100,500	105,000
Office supplies	892	425	3,000	3,000	2,500
Operating supplies	27,108	25,259	29,750	29,750	31,500
Fuel	1	(117)	-	-	-
Treatment chemicals	35,160	44,240	57,400	57,400	66,722
Travel and training	21,888	15,144	24,750	24,750	25,493
Electricity	349,967	450,393	400,000	400,000	567,000
Total Operating Charges	1,991,627	2,494,651	2,330,540	2,330,540	2,734,855
Capital Outlay	10,093	-	30,000	30,000	32,000
Other equipment	-	-	52,500	52,500	50,000
Total Capital	10,093	-	82,500	82,500	82,000
Operations Division Total	\$2,854,943	\$3,283,804	\$3,404,860	\$3,399,016	\$3,825,264

¹ Transfer to Technology Management Fund



SOLID WASTE FUND | 2010

The Solid Waste Fund is an enterprise fund and, as business enterprises in the private sector, is 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.

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Financial Activity in 2009. For the year ending December 31, 2009, the Solid Waste Fund is expected to have revenue of about \$935,000 for solid waste services. In addition to fees for solid waste collection, the Fund is expected to realize an additional \$105,000 from the sale of recyclable materials. Revenue from the sale of recyclable materials decreased dramatically in late 2008 and the beginning of 2009 due to an abundance of recyclable materials on the market. The demand for recyclable material fluctuates widely and typically supply rises very quickly to meet demands to drive the revenues down. For this reason, dependence on the sale of recyclable materials should not be relied upon to support operations.

The direct cost of providing solid waste services in 2009 is expected to be \$1,134,542, up \$137,960 over the 2008 cost due to 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 relatively stable since 1998 due to a combination of factors, including recycling and relatively modest increases in dumping fees. For 2010 our disposal costs are expected to decrease 7 percent to \$252,000. 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 2009 total costs of service to \$1,414,542.

The 2010 Budget. Solid Waste Fund revenues in 2010 are expected to be higher than those estimated for 2009. Due to the decrease in the sales of recyclables, a 34% fee increase is necessary to continue funding operations and is proposed in this budget. This increase equals a \$2.75 per month increase for seniors and a \$5.42 increase for non-senior accounts.

Expenditures are expected to total \$1,399,414, including the payment of \$280,000 to the General Fund.

For the Future. The cost of collecting and disposing of solid waste is expected to increase over next several years due to higher fuel and personnel costs. Those increases coupled with fluctuating demand for recyclable materials could well result in additional future fee increases.

SOLID WASTE FUND | 2010

SOLID WASTE FUND STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
Revenues:					
Solid Waste Collection	930,705	939,641	940,000	935,000	1,263,461
Sales of Recyclables	362,559	513,334	420,000	105,000	100,000
Interest	12,111	23,332	30,000	4,000	3,500
Transfers from other funds	-	-	-	-	-
Total Revenues	1,305,375	1,476,307	1,390,000	1,044,000	1,366,961
Expenditures					
Operations	918,984	996,582	1,376,730	1,134,542	1,119,414
Transfer to General Fund	280,000	280,000	280,000	280,000	280,000
Total Expenditures	1,198,984	1,276,582	1,656,730	1,414,542	1,399,414
Net Revenues (Expenditures)	106,391	199,725	(266,730)	(370,542)	(32,453)
Beginning Fund Balance	239,587	345,978	562,238	545,703	175,161
Ending Fund Balance	\$ 345,978	\$ 545,703	\$ 295,508	\$ 175,161	\$ 142,708

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. (2010 Budget - \$1,397,714)

PUBLIC WORKS DEPARTMENT 2010 GOALS (SOLID WASTE FUND)

- * Complete major renovations at Recycle Express. (delayed due to economy)
- * Review routes for possible reconfiguration and consolidation to improve efficiency and cost savings.
- * Develop and implement succession planning within Solid Waste.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS (SOLID WASTE FUND)

- * Authorized full-time employees – 7 (2009 authorized full-time employees – 7)
- * Total budget - \$1,397,714 (2009 total budget - \$1,656,730)
- * Fees for disposal of solid waste - \$252,000 (2009 budget - \$271,000)
- * Payment to the General Fund - \$280,000 (2009 budget - \$280,000)

SOLID WASTE FUND | 2010

Public Works Department Summary Comparison Budget

Account Description	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
<i>General Services Solid Waste Fund</i>					
Personnel	\$ 554,368	\$ 559,072	\$ 686,860	\$ 661,718	\$ 658,262
Operating charges	349,271	407,359	432,370	430,224	461,152
Capital	10,345	30,151	257,500	42,600	-
Admin charge	280,000	280,000	280,000	280,000	280,000
Total Department	\$ 1,193,984	\$ 1,276,582	\$ 1,656,730	\$ 1,414,542	\$ 1,399,414

SOLID WASTE FUND

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION		2009	2010	SALARY RANGE	
		GRADE	BUDGET	BUDGET	MINIMUM
<i>Public Works - General Services</i>					
Crew Chief	206	1	1	38,576	54,006
Crew Leader	205	-	1	35,718	50,006
Driver-Solid Waste	203	6	5	31,198	43,677
Total Solid Waste Fund		7	7		

SOLID WASTE FUND | 2010

General Services Division (Solid Waste Fund) Line Item Budget					
Account Description	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
Salaries and wages	\$ 228,373	\$ 240,215	\$ 280,490	\$ 272,234	\$ 285,110
Overtime	12,849	18,974	16,860	11,400	12,456
Longevity	3,708	3,435	3,800	4,240	5,080
Part-time/temporary labor	163,342	158,634	195,000	193,000	200,000
Retirement contribution	40,899	44,867	51,310	51,310	57,503
Social security	18,031	19,281	23,040	21,150	23,140
Health care benefits	71,367	60,368	92,230	92,230	58,794
Worker compensation	11,809	9,403	17,770	9,793	10,525
Other benefits	3,990	3,895	4,730	4,730	3,954
Employee relations	-	-	1,630	1,630	1,700
Total Personnel	554,368	559,072	686,860	661,718	658,262
Communications costs	11,779	1,368	1,950	1,000	-
Community relations	532	11,067	15,900	15,900	23,200
Solid Waste disposal fees	235,000	240,409	271,000	271,000	252,000
Other contracted svcs	5,686	21,256	13,000	13,000	14,800
Technology ¹	-	5,352	4,770	4,770	66,452
Equipment replacement	60,000	88,800	88,800	88,800	66,401
Equipment maintenance	24,951	21,779	15,900	15,900	15,000
Vehicle maintenance	119	34	-	54	-
Office & Operating supplies	8,858	15,137	18,650	15,000	10,500
Bins & Totes	-	-	-	-	8,000
Travel and training	211	-	2,400	2,400	2,400
Electricity	2,135	2,157	-	2,400	2,400
Total Operating Charges	349,271	407,359	432,370	430,224	461,152
Capital Outlay	10,345	30,151	257,500	42,600	-
Total Capital	10,345	30,151	257,500	42,600	-
Transfer to General Fund	280,000	280,000	280,000	280,000	280,000
General Services Division	\$ 1,193,984	\$ 1,276,582	\$ 1,656,730	\$ 1,414,542	\$ 1,399,414

¹ Transfer to Technology Management Fund



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 and 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.

2009 Financial Activity

The City's Employee Benefit Fund revenue is anticipated to be \$1,976,068 to fund employee benefits. Charges to Operating Funds are expected to be \$1,750,680 and the balance of \$225,388 was to come from employee contributions and interest earnings. Expenditures are expected to be \$1,677,144, below appropriations, due to vacancies and savings expected to be realized due to a change in medical insurance providers effective September 1, 2009.

2010 Appropriations.

Charges in the amount of \$1,426,909 are expected from operating funds, plus \$298,000 from employee and retiree contributions. Expenditures for benefits are expected to be \$1,908,970 a 4.7% decrease from the amount budgeted in 2009. Effective September 1, 2009, the City contacted with a new health insurance provider, lowering our premiums for the first year of the contract.

INTERNAL SERVICE FUNDS | 2010

EMPLOYEE BENEFIT FUND

STATEMENT OF REVENUES AND EXPENDITURES

	2007 Actual	2008 Actual	2009 Budget	2009 Estimate	2010 Budget
REVENUES:					
Charges to Operating Funds	\$ 1,217,384	\$ 1,143,442	\$ 1,750,680	\$ 1,750,680	\$ 1,426,909
Employee contributions	165,210	177,817	258,650	224,801	228,000
Retiree contributions	-	-	-	-	70,000
Other revenues	-	180	500	587	500
TOTAL REVENUES	1,382,594	1,321,438	2,009,830	1,976,068	1,725,409
EXPENDITURES					
Health Care - active employees	1,066,159	1,015,758	1,508,430	1,233,667	1,400,000
Health Care - retired employees	68,002	70,304	119,610	106,267	119,610
Health Care - COBRA	16,284	12,173	8,000	17,143	8,000
Dental Insurance	15,388	28,525	30,000	41,688	30,000
Direct Dental Plan	15,531	14,434	-	1,089	-
Wellness program	7,438	16,686	30,000	16,352	30,000
Third party administrator	12,610	71,299	33,300	34,590	33,300
Consultants	-	-	8,000	8,000	8,000
Vision Care	7,171	9,342	7,500	8,170	7,500
Worker Compensation	90,407	70,789	138,100	75,660	105,000
Life and Accidental Death	19,377	25,642	27,000	34,787	27,000
Retirement benefit	45,698	79,515	50,000	56,023	94,360
Unemployment	3,713	15	12,000	12,000	12,000
Employee relations - events	11,297	12,566	23,000	23,000	23,000
Tuition benefit	10,269	317	1,200	1,708	1,200
Incentive pay	9,205	-	7,000	7,000	10,000
Other benefits	2,058	-	-	-	-
TOTAL EXPENDITURES	1,400,607	1,427,366	2,003,140	1,677,144	1,908,970
NET REVENUES (EXPENDITUR	(18,013)	(105,928)	6,690	298,924	(183,561)
BEGINNING BALANCE	14,503	(3,510)	(109,438)	(109,438)	189,486
ENDING BALANCE	\$ (3,510)	\$ (109,438)	\$ (102,748)	\$ 189,486	\$ 5,925

INTERNAL SERVICE FUNDS | 2010

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund began 2009 with a balance of \$154,954. Transfers from other funds are expected to provide \$411,642 more. Expenditures are expected to be \$280,000, which includes upgrades to two Police vehicles; replacement of one vehicle in Parks, one vehicle in Development Services, a cement mixer and trailer in Operations, a water pump in Utility Operations, two new vehicles, one each, for Facilities Management and General Services and the purchase of a backhoe for General Services. This backhoe is replacing a chipper and mini tractor.

EQUIPMENT REPLACEMENT FUND STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
REVENUES:					
Transfers:					
From General Fund	161,100	186,432	186,400	186,400	212,204
From Water and Sewer Fund	65,800	60,900	60,900	60,900	60,900
From Solid Waste Fund	60,000	88,800	88,800	88,800	138,538
Other Revenues	6,320	24,263	-	13,680	-
Interest	14,316	14,646	12,000	3,000	1,500
TOTAL REVENUES	307,536	375,040	348,100	352,780	413,142
EXPENDITURES					
Automobiles	71,372	54,017	115,500	115,500	96,000
Light Trucks	27,181	91,499	-	-	49,000
Trucks	66,579	3,854	191,500	191,500	-
Machinery	-	-	-	-	-
Heavy Equipment	-	-	-	-	96,000
Other Equipment	-	364,194	-	-	39,000
Total Capital	165,131	513,564	307,000	307,000	280,000
TOTAL EXPENDITURES	165,131	513,564	307,000	307,000	280,000
NET REVENUES (EXPENDITURES)	142,405	(138,524)	41,100	45,780	133,142
BEGINNING BALANCE	151,073	293,477	140,821	154,954	200,734
ENDING BALANCE	\$ 293,477	\$ 154,954	\$ 181,921	\$ 200,734	\$ 333,876

INTERNAL SERVICE FUNDS | 2010

CITY OF WEST UNIVERSITY PLACE, TEXAS NEW VEHICLE ACQUISITIONS 2010 BUDGET

2010 VEHICLES FOR REPLACEMENT:

	Qty	Est. Cost	Ext. Cost
POLICE DEPARTMENT:			
Ford Crown Victoria	2	\$10,000	\$20,000
PARKS DEPARTMENT:			
F-250 Ext. Cab (reuse Tommy Lift)	1	\$30,000	\$30,000
PUBLIC WORKS DEPARTMENT:			
<u>Development Services:</u>			
Ford Escape	1	\$19,000	\$19,000
<u>General Services:</u>			
JD-410J Backhoe	1	\$96,000	\$96,000
Chipper	0		
Kubota Mini Tractor	0		
<u>Operations - General Fund:</u>			
Cement Mixer & Trailer	1	\$5,000	\$5,000
<u>Operations - Utilities:</u>			
6" Water Pump	1	\$34,000	\$34,000
			\$204,000

2010 NEW VEHICLE ACQUISITIONS:

	Qty	Est. Cost	Ext. Cost
PUBLIC WORKS:			
Facilities:			
Fleet Technician Vehicle	1	\$38,000	\$38,000
General Services:			
Traffic Control Service Vehicle	1	\$38,000	\$38,000
			\$76,000

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TECHNOLOGY MANAGEMENT FUND

Technology plays a major role in the efficient, cost effective delivery of all City services. The Technology Management Fund was created to centralize costs and standardize the City’s technology infrastructure.

2009 Financial Activity

In 2009 transfers from other funds are expected to amount to \$753,170 and total revenues are projected to be \$804,170.

Expenditures are expected to reach \$929,480.

2010 Budget

The 2010 Budget projects transfers from other funds amounting to \$1,024,212 and a \$300,000 allocation from the Capital Reserve Fund to recover cost overruns due to necessary capital purchases. Expenditures for operations are budgeted to be \$1,024,803.

ADMINISTRATION DEPARTMENT

The Administration Department is responsible to the City Council for the efficient delivery of City services. The City Manager serves as the chief administrative officer and has day-to-day responsibility for the conduct of all City activities.

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. (2010 Budget - \$1,024,803).

INTERNAL SERVICE FUNDS | 2010

ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT) 2010 GOALS

- * Replace 15 personal computers, two servers and add disk to the Storage Area Network.
- * Continue virtualization of host services.
- * Upgrade Public Safety's Visionair software suites.
- * Upgrade the Public Safety radio dispatch consoles.
- * Redesign the look and feel of our website and enhance the content management system.
- * Upgrade the Direct Link alarm monitoring hardware and software.
- * Manage the implementation of the Innoprise software suites.

ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 3 (2009 authorized full-time employees – 3).
- * Total budget - \$1,024,803 (2009 total Budget - \$810,830).

TECHNOLOGY MANAGEMENT FUND

POSITION	2009 GRADE	2009 BUDGET	2010 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
<i>Technology Management</i>					
Information Technology Manager	II	1	1	81,694	110,288
GIS Technician	205	1	-	35,718	50,006
I T Technician	209	1	2	51,344	71,882
Total Technology Management Fund		3	3		

INTERNAL SERVICE FUNDS | 2010

TECHNOLOGY FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimate 2009	Budget 2010
REVENUES:					
Charges to other funds	\$ 465,210	\$ 656,016	\$ 753,170	\$ 753,170	\$ 1,024,212
Transfer from Capital Reserve	-	-	50,000	50,000	300,000
Interest	5,878	407	8,000	1,000	1,000
TOTAL REVENUES	471,088	656,423	811,170	804,170	1,325,212
EXPENDITURES					
Salaries and wages	134,900	212,587	222,920	202,300	208,218
Overtime	-	56	-	2,000	4,903
Longevity	1,743	1,780	2,250	700	680
Allowances	700	6,720	6,860	6,860	6,840
Part-time/temporary	-	-	-	39,243	-
Retirement Contribution	22,861	37,767	41,750	41,750	41,922
Social Security	9,848	16,150	17,740	16,080	16,880
Health care benefit	22,578	35,433	41,880	42,140	39,609
Workers' Compensation	332	405	600	600	389
Other benefits	1,338	2,122	3,230	3,230	1,804
Total Personnel	194,299	313,018	337,230	354,903	321,244
Travel and training	7,650	9,839	9,200	9,200	5,100
Replacements	11,845	43,824	39,600	39,600	47,400
Laptop/handheld computers	7,643	5,531	-	-	-
Servers	19,102	325	-	-	-
Maintenance/repair/supp	33,818	63,423	50,000	50,000	25,000
Software licenses	43,518	16,142	1,800	2,778	8,500
Software maintenance contracts	122,041	189,154	206,000	228,873	329,627
Projects	-	3,500	-	-	118,740
Equipment replacement	-	-	-	-	2,239
Consultants	48,205	34,399	25,000	50,800	25,000
Telephone and Internet	16,021	118,062	102,000	133,741	126,896
Operating charges	309,843	484,199	433,600	514,992	688,502
Capital Outlay	-	-	40,000	59,585	-
Total Capital	-	-	40,000	59,585	-
TOTAL EXPENDITURES	504,141	797,217	810,830	929,480	1,009,746
NET REVENUES (EXPENDITURES)	(33,053)	(140,794)	340	(125,310)	315,466
BEGINNING FUND BALANCE	-	(33,053)	7,767	(173,848)	(299,158)
ENDING FUND BALANCE	\$ (33,053)	\$ (173,848)	\$ 8,107	\$ (299,158)	\$ 16,309



SPECIAL REVENUE FUNDS | 2010

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 ten active Special Revenue Funds in 2010:

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. This grant is scheduled to end in 2011.

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 \$500,000 from the Lewis Foundation. The Recreation Center Grant Fund restricts using the funds received from the grant, and the \$500,000 FWUP matching funds, to funding improvements to the Recreation Center.

POLICE FORFEITED PROPERTY FUND – Certain property used in the commission of crimes or proceeds from criminal activity is subject to forfeiture. Funds generated from the sale of this property are set aside for the use of the Police Department.

FIRE TRAINING FUND – Accounts for grants, donations and other funds set aside for training firefighters.

POLICE TRAINING FUND-Accounts for grants, donations and other funds set aside for training police officers.

GOOD NEIGHBOR FUND – The City receives donations to fund the activities of the Good Neighbor Team, specifically “Handy Man” home repairs for resident senior citizens. The Good Neighbor Fund restricts the use of those donations to that specific activity.

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SPECIAL REVENUE FUNDS | 2010

PARKS FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES:					
Donations	\$ 6,182	\$ 6,815	\$ 5,600	\$ 4,600	\$ 4,000
Interest	722	694	600	100	50
Transfers from other funds					
TOTAL REVENUES	6,904	7,509	6,200	4,700	4,050
EXPENDITURES:					
Parks and Recreation Department	11,303	1,434	11,500	11,632	9,000
TOTAL EXPENDITURES	11,303	1,434	11,500	11,632	9,000
NET REVENUES (EXPENDITURES)	(4,399)	6,075	(5,300)	(6,932)	(4,950)
BEGINNING BALANCE	15,593	11,194	13,094	17,269	10,337
ENDING BALANCE	\$ 11,194	\$ 17,269	\$ 7,794	\$ 10,337	\$ 5,387

COURT TECHNOLOGY FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES:					
Fines	\$ 7,353	\$ 385	\$ 6,500	\$ 6,000	\$ 5,000
Interest	32	83	30	50	30
TOTAL REVENUES	7,385	468	6,530	6,050	5,030
EXPENDITURES:					
Finance Department - Municipal					
Court	4,965	1,462	15,000	4,965	5,000
TOTAL EXPENDITURES	4,965	1,462	15,000	4,965	5,000
NET REVENUES (EXPENDITURES)	2,420	(994)	(8,470)	1,085	30
BEGINNING BALANCE	(1,724)	696	8,855	(299)	786
ENDING BALANCE	\$ 696	\$ (299)	\$ 385	\$ 786	\$ 816

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

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES:					
Fees	\$ 30,875	\$ 17,795	\$ 20,000	\$ 13,000	\$ 10,000
Interest	1,175	2,858	1,500	300	300
TOTAL REVENUES	32,050	20,653	21,500	13,300	10,300
EXPENDITURES:					
Public Works -Building Services	16,440	3,531	65,000	65,000	35,255
TOTAL EXPENDITURES	16,440	3,531	65,000	65,000	35,255
NET REVENUES (EXPENDITURES)	15,610	17,122	(43,500)	(51,700)	(24,955)
BEGINNING BALANCE	34,845	50,455	68,455	67,577	24,955
ENDING BALANCE	\$ 50,455	\$ 67,577	\$ 24,955	\$ 15,877	\$ -

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

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES:					
Fines	\$ 5,137	\$ 3,721	\$ 3,500	\$ 4,000	\$ 4,000
Interest	-	-	-	-	-
TOTAL REVENUES	5,137	3,721	3,500	4,000	4,000
EXPENDITURES:					
Finance Department - Municipal Court	-	9,050	10,000	10,000	5,000
TOTAL EXPENDITURES	-	9,050	10,000	10,000	5,000
NET REVENUES (EXPENDITURES)	5,137	(5,329)	(6,500)	(6,000)	(1,000)
BEGINNING BALANCE	8,024	13,161	6,661	7,832	1,832
ENDING BALANCE	\$ 13,161	\$ 7,832	\$ 161	\$ 1,832	\$ 832

SPECIAL REVENUE FUNDS | 2010

METRO GRANT FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES:					
METRO Grant	\$ 259,000	\$ 259,000	\$ 259,000	\$ 259,000	\$ 259,000
Transfer unused METRO Grant					
Funds from other funds	-	-	-	-	-
Interest	16,550	228	-	-	-
TOTAL REVENUES	275,550	259,228	259,000	259,000	259,000
EXPENDITURES:					
Any purposed authorized by the Grant	1,252,000	259,000	259,000	259,000	266,151
TOTAL EXPENDITURES	1,252,000	259,000	259,000	259,000	266,151
 NET REVENUES (EXPENDITURES)	 (976,450)	 228	 -	 -	 (7,151)
 BEGINNING BALANCE	 983,101	 6,651	 7,151	 7,151	 7,151
ENDING BALANCE	\$ 6,651	\$ 6,880	\$ 7,151	\$ 7,151	\$ -

POLICE FORFEITED PROPERTY

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES:					
Fines and forfeitures		\$ 119,820	\$ 5,000	\$ 1,500	\$ 2,000
Interest		-	-	-	-
TOTAL REVENUES	-	119,820	5,000	1,500	2,000
EXPENDITURES:					
Police Department		15,991	22,000	93,103	14,226
TOTAL EXPENDITURES	-	15,991	22,000	93,103	14,226
 NET REVENUES (EXPENDITURES)	 -	 103,829	 (17,000)	 (91,603)	 (12,226)
 BEGINNING BALANCE	 -	 -	 19,965	 103,829	 12,226
ENDING BALANCE	\$ -	\$ 103,829	\$ 2,965	\$ 12,226	\$ -

POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES:					
Transfer from escrow accounts	\$ -	\$ 10,561	\$ -	\$ -	
Class fees		100	-	2,722	3,000
Interest	-	-	-	-	
TOTAL REVENUES	-	10,661	-	2,722	3,000
EXPENDITURES:					
Police Department	-	-	10,000	10,000	6,383
TOTAL EXPENDITURES	-	-	10,000	10,000	6,383
NET REVENUES (EXPENDITURES)	-	10,661	(10,000)	(7,278)	(3,383)
BEGINNING BALANCE	-	-	10,088	10,661	3,383
ENDING BALANCE	\$ -	\$ 10,661	\$ 88	\$ 3,383	\$ -

FIRE TRAINING
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES:					
LEOSE Grants	\$ 881	\$ 812	\$ 1,000	\$ 791	\$ -
Car Seat Fines/Donations	220	-	-	-	-
Interest	-	-	-	-	-
TOTAL REVENUES	1,101	812	1,000	791	-
EXPENDITURES:					
Fire Department training	-	489	6,000	-	8,439
Operating Supplies					
TOTAL EXPENDITURES	-	489	6,000	-	8,439
NET REVENUES (EXPENDITURES)	1,101	324	(5,000)	791	(8,439)
BEGINNING BALANCE	6,223	7,324	8,647	7,648	8,439
ENDING BALANCE	\$ 7,324	\$ 7,648	\$ 3,647	\$ 8,439	\$ -

SPECIAL REVENUE FUNDS | 2010

GOOD NEIGHBOR FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES:					
Donations	\$ -	\$ -	\$ -	\$ 178	\$ -
Interest	-	-	-	-	-
TOTAL REVENUES	-	-	-	178	-
EXPENDITURES:					
Parks and Recreation	-	-	2,400	44	2,500
TOTAL EXPENDITURES	-	-	2,400	44	2,500
NET REVENUES (EXPENDITURES)	-	-	(2,400)	134	(2,500)
BEGINNING BALANCE	2,366	2,366	2,366	2,366	2,500
ENDING BALANCE	\$ 2,366	\$ 2,366	\$ (34)	\$ 2,500	\$ -

RECREATION CENTER GRANT FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES:					
Grant from Friends of WestU Parks	\$ 314,336	\$ -	\$ 563,850	\$ 573,852	\$ -
Rents	-	-	-	-	-
Interest	7,388	22,090	20,000	17,155	-
TOTAL REVENUES	321,724	22,090	583,850	591,007	-
EXPENDITURES:					
Improvements to Recreation Center	-	-	1,050,997	-	-
Transfer to Recreation Facilities Construction Fund (326)	-	-	-	1,060,244	-
TOTAL EXPENDITURES	-	-	1,050,997	1,060,244	-
NET REVENUES (EXPENDITURES)	321,724	22,090	(467,147)	(469,237)	-
BEGINNING BALANCE	125,423	447,147	467,147	469,237	-
ENDING BALANCE	\$ 447,147	\$ 469,237	\$ -	\$ -	\$ -



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 eight 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 reconstruct a portion of Bellaire Boulevard including the bridge over Poor Farm Ditch.

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 future capital projects. The City targets excess reserves in its General Fund and transfers any surplus to the Capital Reserve Fund.

RECREATION FACILITIES CONSTRUCTION FUND

The Recreation Facilities Construction Fund accounts for the bonds and additional funds designated to reconstruct and remodel three Parks & Recreation Facilities.

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 FUNDS | 2010

CAPITAL PROJECT FUND

The Capital Project Fund's 2009 Budget estimated revenues of \$2,475,000, including a \$475,000 transfer from the Capital Reserve Fund, and \$2,000,000 from issuing general obligation debt. to finance the acquisition of park property. In 2009, the certificate of obligation debt issued totaled \$1,250,000 and the proceeds were used fund the completion of the College Ave/Bellaire Boulevard Drainage Project (\$800,000) and the Emergency Power Generation projects (\$450,000). In total, 2009 expenditures are expected to be \$1,424,883 and leave a Capital Project Fund Balance of \$0.00.

2010 Appropriations.

No appropriations are planned from this fund in 2010.

CAPITAL PROJECT FUND					
STATEMENT OF REVENUES AND EXPENDITURES					
	Actual	Actual	Budget	Estimated	Budget
	2007	2008	2009	2009	2010
REVENUES:					
Financing Contract (Debt)	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation	-	-	2,000,000	1,250,000	-
Friends of West U Parks Fund	100,000	-	-	-	-
Other	-	-	-	-	-
Donations - Friends of West U Parks	-	-	-	-	-
Transfer from Capital Reserve Fund	-	-	475,000	475,000	-
Transfer from Infrastructure Fund	-	-	-	-	-
Transfer from Water & Sewer Fund	-	-	-	100,000	-
Transfer from Recycling Fund	-	-	-	-	-
Transfer from General Fund	264,000	280,000	-	-	-
Interest	7,135	251	-	30,000	-
TOTAL REVENUES	371,135	280,251	2,475,000	1,855,000	-
Transfer to Fund 325 for Drainage					
Improvements				800,000	
Other Capital Projects	1,459,920	191,152	2,475,000	624,883	-
TOTAL EXPENDITURES	1,459,920	191,152	2,475,000	1,424,883	-
BEGINNING BALANCE	569,568	(519,217)	8,559	(430,117)	-
ENDING BALANCE	\$ (519,217)	\$ (430,117)	\$ 8,559	\$ -	\$ -

CAPITAL PROJECT FUNDS | 2010

INFRASTRUCTURE REPLACEMENT FUND

The Infrastructure Replacement Program is complete. During 2006, almost all funds remaining in the Infrastructure Replacement Fund were consolidated into the Capital Reserve Fund. The remaining funds at the end of 2009 are again transferred to the Capital Reserve Fund and the fund will be closed and inactivated.

INFRASTRUCTURE REPLACEMENT FUND STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES					
METRO Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Harris County Grant	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Other	12,564	-	-	-	-
Interest earned	-	310	-	-	-
Transfer from General Fund	-	-	-	-	-
TOTAL REVENUES	12,564	310	-	-	-
EXPENDITURES					
Infrastructure Projects	-	-	47,250	-	-
Arbitrage Rebate Calculations	-	-	-	-	-
Arbitrage Rebate	-	-	-	-	-
Bond Issuance costs	-	-	-	-	-
Transfer to Capital Reserve (304)	-	-	-	12,874	-
TOTAL EXPENDITURES	-	-	47,250	12,874	-
BEGINNING BALANCE	\$ -	\$ 12,564	\$ 701,497	\$ 12,874	\$ -
ENDING BALANCE	\$ 12,564	\$ 12,874	\$ 654,247	\$ -	\$ -

CAPITAL PROJECT FUNDS | 2010

SIDEWALK CONSTRUCTION FUND

During 2009, the Sidewalk Construction project is expected to be complete including the sidewalk on Kirby Drive. This will mark the completion of all projects approved by Council under the Master Sidewalk Program. The funds remaining in the fund at the end of 2009 will be transferred to the Capital Reserve Fund.

SIDEWALK CONSTRUCTION FUND STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES					
METRO	\$ 663,000	\$ 259,000	\$ -	\$ -	\$ -
City of Houston	-		176,000	134,823	-
Interest earned	25,213	12,609	4,000	4,000	-
Other	-	-	-	5,897	-
TOTAL REVENUES	688,213	271,609	180,000	144,720	-
EXPENDITURES					
Construction costs	1,134,312	34,218	180,000	457,298	-
Transfer to Capital Reserve Fund	-	-	-	14,291	-
TOTAL EXPENDITURES	1,134,312	34,218	180,000	471,589	-
BEGINNING FUND BALANCE	\$ 535,577	\$ 89,478	\$ -	\$ 326,869	\$ -
ENDING FUND BALANCE	\$ 89,478	\$ 326,869	\$ -	\$ -	\$ -

CAPITAL PROJECT FUNDS | 2010

TRANSPORTATION IMPROVEMENT FUND

During 2006, preliminary engineering for transportation improvements, which included re-constructing the Bellaire Boulevard bridge over Poor Farm Ditch, 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.

The funding of a METRO grant in the amount of \$4,333,000 was completed in 2008 and Harris County approved a grant of \$1,450,000 allowing the \$1,850,000 advanced from the General Fund to be transferred to the Capital Reserve Fund.

The reconstruction project is anticipated to be completed in 2009, however, the City will likely be required to fund drainage retention on Bray's Bayou before the Harris County Drainage District will allow the increased outflow from Poor Farm Ditch.

TRANSPORTATION IMPROVEMENT FUND (DRAINAGE FUND) STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES					
METRO Grant	\$ 488,500	\$ 3,841,500	\$ -	\$ -	\$ -
Harris County Grant	-	1,450,000	-	-	-
Bond Proceeds	-	-	2,300,000	-	-
Other	-	-	-	-	-
Interest earned	-	-	3	-	-
Transfer from General Fund	1,850,000	-	-	-	-
Transfer from Capital Project Fund	-	-	-	800,000	-
TOTAL REVENUES	2,338,500	5,291,500	2,300,003	800,000	-
EXPENDITURES					
Transportation improvements	141,890	2,994,687	1,500,000	-	-
Drainage mitigation/retention	-	-	1,500,000	-	-
Professional Services	-	-	-	150,230	-
Construction Costs	-	-	-	3,060,838	-
Bond Issuance costs	-	-	-	-	-
Transfer to Emergency Drainage Fund	-	-	-	14,373	-
Transfer to Capital Reserve Fund	-	1,850,000	1,500	1,500	-
TOTAL EXPENDITURES	141,890	4,844,687	3,001,500	3,226,941	-
BEGINNING BALANCE	\$ (92,483)	\$ 2,104,128	\$ 701,497	\$ 2,550,941	\$ 124,000
ENDING BALANCE	\$ 2,104,128	\$ 2,550,941	\$ -	\$ 124,000	\$ 124,000

CAPITAL PROJECT FUNDS | 2010

STREETLIGHT IMPROVEMENT FUND

Created in 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 cost approximately \$800,000, with funding provided by transferring \$211,000 from General Fund reserves and allocating \$589,000 from the METRO Grant Fund.

The second phase is projected to cost \$1,200,000, \$941,000 of which will be provided by a transfer of funds reserved for Capital Projects and the balance (\$259,000) is funded by the METRO Grant Fund. The project will be completed by the end of 2009.

STREETLIGHT PROJECT FUND STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES					
Transfer from General Fund	\$ 211,000	\$ -	\$ -	\$ -	\$ -
Transfer from Capital Reserve Fund	-	941,000	-	-	-
Transfer from METRO Grant Fund	589,000	-	259,000	259,000	-
Interest earned	26	-	-	-	-
Other	-	-	-	-	-
TOTAL REVENUES	800,026	941,000	259,000	259,000	-
EXPENDITURES					
Streetlight Improvements	-	806,186	1,200,000	1,193,840	-
TOTAL EXPENDITURES	-	806,186	1,200,000	1,193,840	-
BEGINNING BALANCE	\$ -	\$ 800,026	\$ 941,026	\$ 934,840	\$ -
ENDING BALANCE	\$ 800,026	\$ 934,840	\$ 26	\$ -	\$ -

CAPITAL PROJECT FUNDS | 2010

CAPITAL RESERVE FUND

In 2008 the initial transfer from the General Fund provided \$1,850,000 by way of the Transportation Improvement (Drainage) Fund. . Of this, \$941,000 was appropriated to the Streetlight Improvement Fund and \$280,000 was transferred to the Capital Projects Fund.

In 2009 \$511,240 was transferred from the General Fund reserves and \$60,000 is expected to be transferred from the General Fund in 2010.

2010 appropriations include a \$300,000 transfer to the Technology Management Fund to finance much needed technology capital and infrastructure that has been identified since the start up of the Technology Management Fund in 2007. An additional \$392,538 is appropriated for any purpose that council authorizes.

CAPITAL RESERVE FUND STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES					
Transfer from Transportation Improvement (Drainage) Fund (325)	\$ -	\$ 1,850,000	\$ 1,500	\$ 1,500	\$ -
Transfer from Infrastructure Replacement Fund (320)	-	-	-	12,874	-
Transfer from Sidewalk Construction Fund (329)	-	-	-	14,291	-
Transfer from General Fund	-	-	511,240	511,240	60,000
Other	-	38,829	-	-	-
TOTAL REVENUES	-	1,888,829	512,740	539,905	60,000
EXPENDITURES					
Transfer to Streetlight Improvement Fund	-	941,000	-	-	-
Transfer to Capital Project Fund (301)	-	280,000	475,000	475,000	-
Transfer to Technology Management Fund (502)	-	-	50,000	50,000	300,000
Construction Costs - City Hall Security Measures	-	41,977	-	8,218	-
Any Purpose Authorized by Council	-	-	625,240	-	392,538
TOTAL EXPENDITURES	-	1,262,977	1,150,240	533,218	692,538
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 629,000	\$ 625,851	\$ 632,538
ENDING FUND BALANCE	\$ -	\$ 625,851	\$ (8,500)	\$ 632,538	\$ -

CAPITAL PROJECT FUNDS | 2010

RECREATION FACILITIES CONSTRUCTION FUND

In 2008, the voters of West U approved a \$13.8 million bond program for the purpose of reconstructing the West U Recreation Center, the Colonial Park Facility and the Community Center. \$8.8 million of this program has been issued and the remaining \$5.0 million will be issued in early 2010. In addition to the \$13.8 million debt financing, funding in the amount of \$1,060,244 has been dedicated from the Friends of West U Parks and \$389,141 has been allocated from the Hurricane Ike insurance proceeds related to those buildings.

RECREATION FACILITIES CONSTRUCTION FUND STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES					
Bond Proceeds	\$ -	\$ -	\$ -	\$ 8,800,000	\$ 5,000,000
Transfer from Recreation Center					
Grants Fund	-	-	-	1,060,244	-
Other	-	-	-	389,141	-
Interest earned	-	-	-	-	-
TOTAL REVENUES	-	-	-	10,249,385	5,000,000
EXPENDITURES					
Recreation Facility Improvements	-	-	-	10,249,385	5,000,000
TOTAL EXPENDITURES	-	-	-	10,249,385	5,000,000
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL PROJECT FUNDS | 2010

WATER AND SEWER CAPITAL RESERVE FUND

The Water and Sewer Capital Reserve Fund accounts for funds set aside by Council from the excess reserves in the Water and Sewer Fund. These funds are to be used for Capital Projects related to the City's Water and Sewer Utility. Before 2007, this fund had been dormant for a few years. In 2008 \$250,000 was transferred from the Water and Sewer Fund, expenditures totaled \$23,168, bringing the reserve to \$211,180. Two projects are in progress in 2009 - painting the Wakeforest elevated storage tank and replacing the belt press at the wastewater treatment plant. Of the \$650,000 allocated in the 2010 budget, these projects are estimated to cost approximately \$253,000 and \$195,000, respectively, which will leave \$202,000 for other identified water & sewer projects.

WATER CAPITAL PROJECTS FUND STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
REVENUES					
Transfer from Water & Sewer Fund (401) \$	-	\$ 250,000	\$ -	\$ -	\$ 950,000
Other	-	4,030	-	950	-
TOTAL REVENUES	-	254,030	-	950	950,000
EXPENDITURES					
Water & sewer system projects	-	23,168	548,000	20,633	650,000
TOTAL EXPENDITURES	-	23,168	548,000	20,633	650,000
BEGINNING FUND BALANCE	-	-	556,567	230,863	211,180
ENDING FUND BALANCE	\$ -	\$ 230,863	\$ 8,567	\$ 211,180	\$ 511,180



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APPENDIX A LONG-TERM DEBT

Most cities, including the City of West University Place, use long-term debt to finance the construction or purchase of major capital assets. Since its incorporation in 1925, the City has used such debt to finance the construction of streets, drainage, and 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-six years later in 2009, assessed values increased by over **\$3.7 billion** to approximately \$4,195,913,550. This tremendous increase in value came as the result of an economic and social trend.

West University Place’s assessed values dramatically increased 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, and 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.

**APPENDIX A
LONG-TERM 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.

In November 2008, the citizens approved a bond authorization to issue \$13.8 million to reconstruct and renovate certain Parks & Recreation facilities. \$8.8 million of these bonds were issued in February 2009, included with \$2.94 million in refunding bonds used to refund the remaining 1998 G.O. Bonds, taking advantage of the current lower interest rates. The remaining \$5.0 million of the total \$13.8 million will be issued in early 2010. In addition to the authorized debt issuance, \$1.295 million in Certificates of Obligation was issued to construct and replace street and drainage facilities and provide funds for emergency power generators.

The City Charter limits the City's bonded debt to 5% of the assessed value. Since the projected assessed value for the City in 2009 is \$4.195 billion, the debt limit under this provision was \$209,795,680. As of January 1, 2011 the City will owe a total of \$75.6 million to bondholders. Of this total, the amount to be financed by the Debt Service Fund using property taxes will be \$63.8 million.

Future Activity - Annual debt service on the current outstanding bonds will level off at \$7.3 million until 2021, when the outstanding bonds issued prior to 2009 will be retired.

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
SCHEDULE OF FISCAL YEAR 2010 REQUIREMENTS**

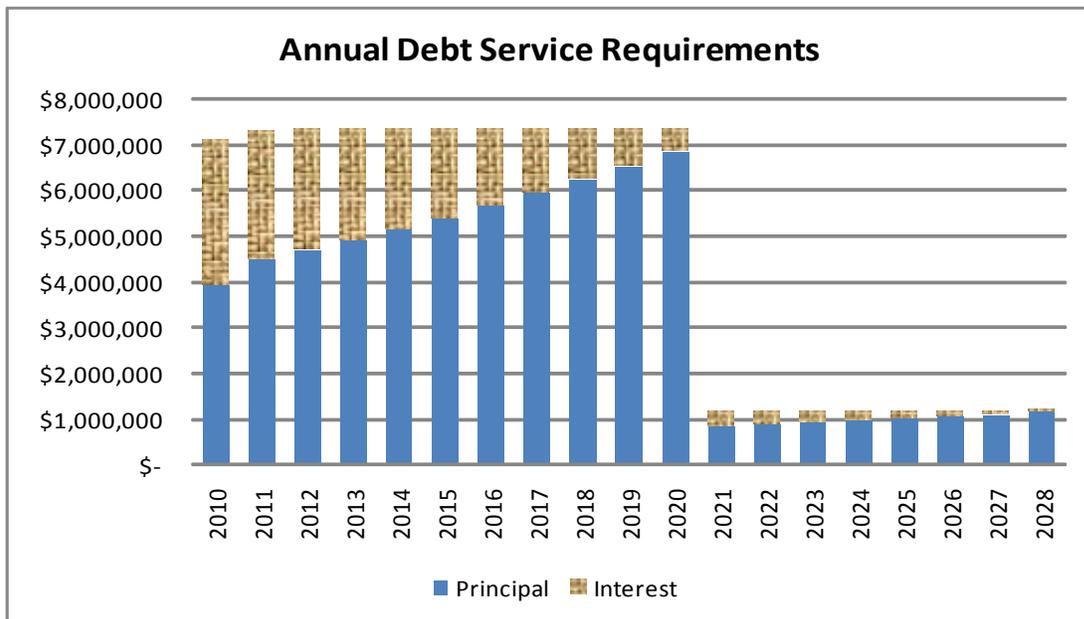
Series	Obligation	Principal Outstanding January 1, 2010	Principal & Interest Requirements for 2010			Principal Outstanding December 31, 2010
			Principal	Interest	Total	
2000	Permanent Improvement	\$ 680,000	\$ 680,000	\$ 22,950	\$ 702,950	\$ -
2001	Certificates of Obligation Permanent Improvement &	2,645,000	110,000	113,960	223,960	2,535,000
2002	Refunding	16,990,000	2,070,000	799,175	2,869,175	14,920,000
2003	Certificates of Obligation Permanent Improvement	9,200,000	180,000	336,235	516,235	9,020,000
2005	Refunding	24,970,000	655,000	1,228,906	1,883,906	24,315,000
2006	Fire Truck Financing Permanent Improvement &	212,335	106,167	-	106,167	106,167
2009	Refunding	11,740,000	110,000	621,002	731,002	11,630,000
2009	Certificates of Obligation	1,295,000	-	71,055	71,055	1,295,000
		<u>\$ 67,732,335</u>	<u>\$ 3,911,167</u>	<u>\$ 3,193,283</u>	<u>\$ 7,104,450</u>	<u>\$ 63,821,167</u>

**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
SCHEDULE OF FISCAL YEAR 2010 REQUIREMENTS**

Series	Obligation	Principal Outstanding January 1, 2010	Principal & Interest Requirements for 2010			Principal Outstanding December 31, 2010
			Principal	Interest	Total	
2001-A	Revenue Bonds	\$ 3,110,000	85,000	153,750	238,750	3,025,000
2001-B	Revenue Bonds	2,515,000	85,000	101,826	186,826	2,430,000
2005	Revenue Refunding Bonds	6,885,000	575,000	267,869	842,869	6,310,000
		<u>\$ 12,510,000</u>	<u>\$ 745,000</u>	<u>\$ 523,446</u>	<u>\$ 1,268,446</u>	<u>\$ 11,765,000</u>

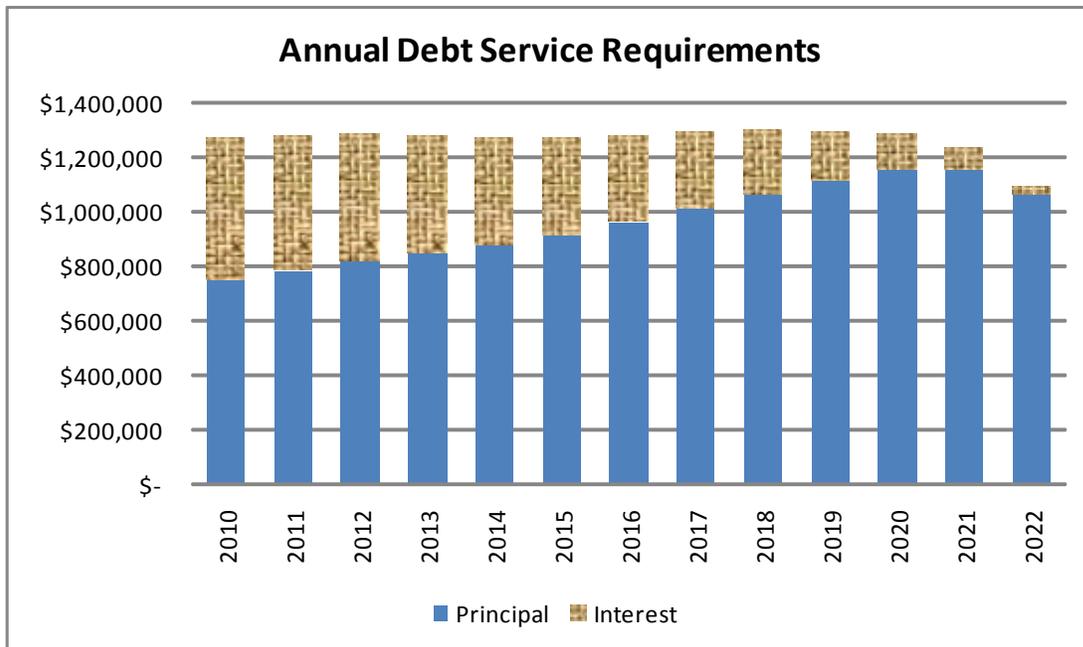
**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2010**

Fiscal Year	Principal	Interest Due		Interest	Total
		2/1	8/1		
2010	3,911,167	1,740,626	1,452,658	3,193,283	7,104,450
2011	4,491,167	1,452,658	1,366,534	2,819,191	7,310,359
2012	4,705,000	1,366,534	1,264,197	2,630,731	7,335,731
2013	4,920,000	1,264,197	1,148,367	2,412,564	7,332,564
2014	5,155,000	1,148,367	1,030,186	2,178,553	7,333,553
2015	5,405,000	1,030,186	899,671	1,929,856	7,334,856
2016	5,670,000	899,671	762,877	1,662,548	7,332,548
2017	5,950,000	762,877	622,812	1,385,689	7,335,689
2018	6,235,000	622,812	478,923	1,101,735	7,336,735
2019	6,530,000	478,923	327,204	806,128	7,336,128
2020	6,840,000	327,204	172,066	499,270	7,339,270
2021	850,000	172,066	155,066	327,131	1,177,131
2022	885,000	155,066	136,813	291,878	1,176,878
2023	920,000	136,813	117,263	254,075	1,174,075
2024	960,000	117,263	96,863	214,125	1,174,125
2025	1,005,000	96,863	74,250	171,113	1,176,113
2026	1,050,000	74,250	50,625	124,875	1,174,875
2027	1,100,000	50,625	25,875	76,500	1,176,500
2028	1,150,000	25,875	-	25,875	1,175,875
\$ 67,732,335		\$ 11,922,872	\$ 10,182,247	\$ 22,105,119	\$ 89,837,454



**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2010**

Fiscal Year	Principal	Interest Due		Interest	Total
		2/1	8/1		
2010	745,000	269,048	254,398	523,446	1,268,446
2011	785,000	254,398	238,404	492,801	1,277,801
2012	820,000	238,404	222,266	460,670	1,280,670
2013	845,000	222,266	205,116	427,383	1,272,383
2014	875,000	205,116	187,266	392,383	1,267,383
2015	915,000	187,266	168,092	355,358	1,270,358
2016	960,000	168,092	148,372	316,464	1,276,464
2017	1,015,000	148,372	126,443	274,815	1,289,815
2018	1,065,000	126,443	102,878	229,321	1,294,321
2019	1,110,000	102,878	77,978	180,856	1,290,856
2020	1,155,000	77,978	51,836	129,814	1,284,814
2021	1,155,000	51,836	25,455	77,291	1,232,291
2022	1,065,000	25,455	-	25,455	1,090,455
	\$ 12,510,000	\$ 2,077,552	\$ 1,808,504	\$ 3,886,056	\$ 16,396,056



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**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 if 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 three 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% of all property value in the City. The ratio of residential property value to total value has grown steadily for the past five years, while commercial and utility property values continue to decline as a component of total value. This trend will continue into the future.

The City establishes the tax rate, assesses, and levies the tax. State law provides that if the City raises the rate more than 8% (after certain adjustments) above the previous year's rate, the voters can petition for an election to determine whether to limit the tax rate to no more than 8% above the last year's rate. Taxes are applicable to the year subsequent to the one in which they are levied.

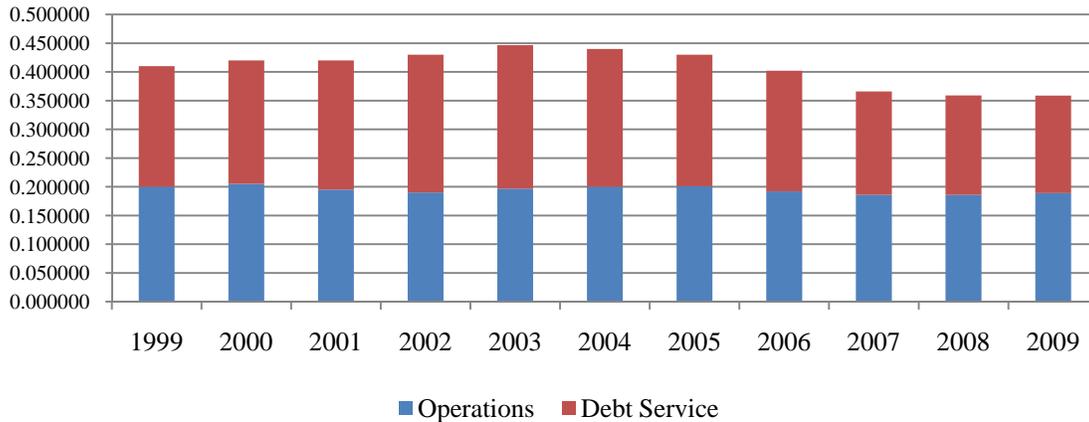
In the past, the City's property tax policies have been to maintain the amount of property taxes dedicated to maintenance and operations, plus increasing the portion dedicated to paying debt service in order to accommodate the rapid growth in debt service. Since 1991, when the debt service component 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.

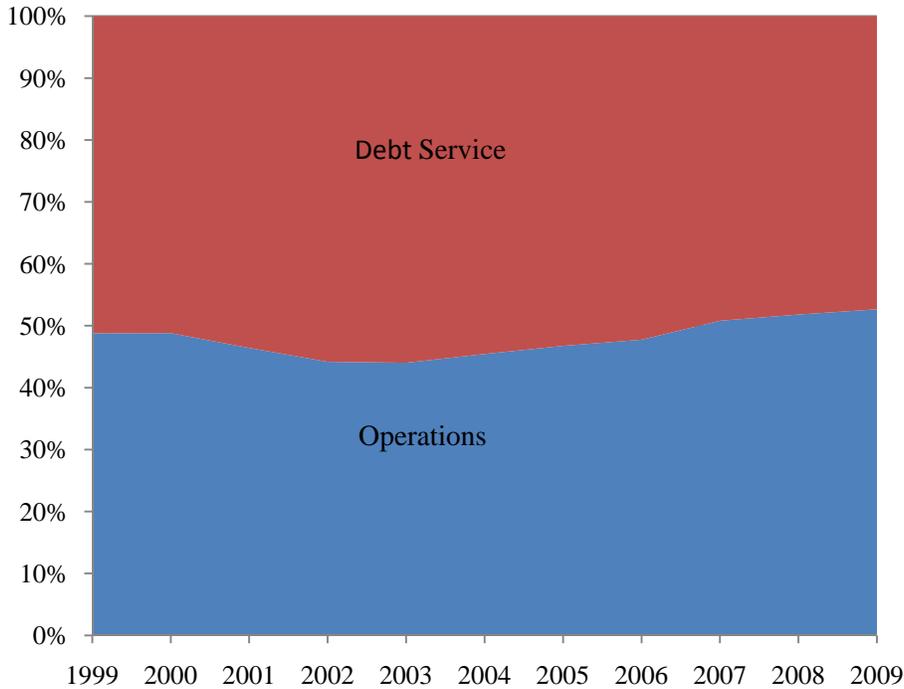
Property Tax Rates

	<u>General Fund (M&O)</u>		<u>Debt Service Fund (I&S)</u>	
	<u>Rate</u>	<u>Percent of Total</u>	<u>Rate</u>	<u>Percent of Total</u>
1999	0.200000	48.78%	0.210000	51.22%
2000	0.205000	48.81%	0.215000	51.19%
2001	0.195000	46.43%	0.225000	53.57%
2002	0.190000	44.19%	0.240000	55.81%
2003	0.196700	44.03%	0.250000	55.97%
2004	0.200000	45.45%	0.240000	54.55%
2005	0.201000	46.74%	0.229000	53.26%
2006	0.192000	47.76%	0.210000	52.24%
2007	0.186000	50.82%	0.180000	49.18%
2008	0.186000	51.81%	0.173000	48.19%
2009	0.188932	52.66%	0.169818	47.34%

Tax revenue dedicated to debt service reached \$7.1 million in 2009 and is expected to peak at \$7.3 million and remain stable until 2020.

The City’s 2009 property tax revenue is based on an estimated assessed value of \$4.2 billion and a 99% collection rate. The estimated market value of taxable property has grown since 2000. In the past five years alone the taxable value of property has grown more than \$1.5 billion. The property tax rate in 2009 – which finances the 2010 Budget - will be \$0.35875 per \$100 valuation, 0.025 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.

The City increased its water and sewer rates 2% in 2009. An additional rate increase is anticipated in 2010 due to higher cost of purchased surface water.

**Residential Water and Sewer Rates, per 1,000 gallons
as of October 1, 2009**

	Water	Sewer
Base Charge	\$ 8.79	\$ 4.99
0 - 3,000 gallons	3.48	2.72
3,001 - 9,000 gallons	4.22	2.72
9001 - 15,000 gallons	5.02	2.72
15,001 gallons and up	5.97	2.72

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. For the past seven years, the solid waste collection fee has

been \$15.75 monthly for citizens less than 65 years of age. The monthly fee has been \$8.00 for citizens over 65 years of age. These fees have been stable since 2001, however are proposed to increase 34% in 2010 due to declining recycling revenues.

SALES TAX:

The sales tax in the City of West University Place is currently 8.25% on goods and services sold within the City. The tax is collected by businesses making the sale and remitted to the State Comptroller of Public Accounts. Of the 8.25%, the State retains 6.25% and rebates 1.0% to the Metropolitan Transit Authority and 1.0% to the City.

In 2010 West University Place expects to collect \$960,380 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 the utilities sales of services to customers located within the City's corporate limits. Franchise fees are expected to generate \$1,066,600 in 2010.

APPENDIX B

GENERAL FUND REVENUES

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
Property Taxes					
Current year collections	\$ 6,171,043	\$ 6,591,356	\$ 7,250,880	\$ 7,240,675	\$ 7,848,150
Prior year collections	48,836	57,379	40,300	39,385	60,234
Collection Fees	74	947	-	-	-
	6,219,953	6,649,682	7,291,180	7,280,060	7,908,384
Franchise Taxes					
Telecommunications	134,350	150,206	130,000	205,363	200,000
Electrical	488,335	871,848	550,150	551,129	550,100
Cable T.V.	201,628	195,687	200,000	176,855	176,900
Gas	109,521	94,519	110,000	139,616	139,600
	933,834	1,312,260	990,150	1,072,963	1,066,600
Sales Tax	1,041,958	1,057,739	964,600	972,964	974,280
Licenses and Permits					
Business Licenses					
Electrical Contractors License	6,290	6,160	5,940	5,820	5,000
Contractor Registration	29,230	26,930	25,650	24,700	20,000
Other	2,513	2,395	1,000	2,100	2,100
Non-Business Licenses					
Building Permits	265,032	188,797	229,000	118,097	100,000
New Service Connect	-	13,810	20,000	6,955	6,000
Electrical Permits	31,212	25,096	27,500	15,228	14,000
Heating and A/C Permits	29,012	27,651	24,500	19,288	15,000
Plumbing Permits	75,492	57,697	65,000	40,824	40,000
Fence & Sidewalk Permits	37,226	47,774	41,160	38,028	35,000
Tree Disposition Fee	36,690	24,465	30,000	12,891	20,000
Other	35,302	54,097	34,750	39,724	29,500
	547,999	474,872	504,500	323,655	286,600
Fees for service					
Ambulance Service	\$ 132,718	\$ 94,105	\$ 131,000	\$ 110,830	\$ 115,432
Alarm Monitoring	312,906	345,439	348,000	367,239	374,600
	445,624	439,544	479,000	478,069	490,032

APPENDIX B

GENERAL FUND REVENUES *(Continued from previous page)*

	Actual 2007	Actual 2008	Budget 2009	Estimated 2009	Budget 2010
Other Charges and Fees					
Plan Check Fees	130,600	95,526	122,400	75,172	70,000
Re-inspection fee	41,110	21,940	38,000	13,000	12,000
Other Building Related	16,482	23,251	18,550	19,768	17,500
Pet Regulation	3,990	5,386	5,290	3,090	4,000
Child Safety Seat	16,054	17,244	16,800	17,818	17,000
Other	4,862	13,086	3,300	7,675	6,000
	213,098	176,433	204,340	136,523	126,500
Recreation Fees					
Aquatic Classes	105,176	106,679	105,650	81,712	143,700
Membership Fees	87,684	99,937	90,000	24,736	40,300
Swimming Fees	64,334	71,736	72,600	45,440	67,000
Other	82,547	97,473	76,000	54,406	62,276
Rents	102,817	86,459	99,650	52,332	91,020
Class Fees	282,300	327,080	333,230	263,611	285,280
	724,858	789,364	777,130	522,237	689,576
Fines and Court Costs	183,580	180,150	136,410	161,103	188,100
Earnings on Investments	388,778	238,745	239,000	131,064	130,000
Miscellaneous					
Rents					
Bellaire	31,750	33,000	33,000	31,750	36,000
Westpark	45,370	50,807	50,400	57,076	50,000
Southside expense sharing	85,052	122,168	113,400	130,855	127,394
Intergovernmental	-	-	-	-	-
Other Revenues	75,671	56,956	35,000	40,955	35,000
	237,843	262,931	231,800	260,636	248,394
Internal Charges					
Water Fund	\$ 660,000	\$ 660,000	\$ 660,000	\$ 660,000	\$ 660,000
Solid Waste Fund	280,000	280,000	280,000	280,000	280,000
	940,000	940,000	940,000	940,000	940,000
TOTAL GENERAL FUND	\$11,877,525	\$12,521,720	\$12,758,110	\$12,279,274	\$13,048,466



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**City of West University Place
Harris County, Texas**

ORDINANCE NUMBER 1905

**AN ORDINANCE LEVYING AND ASSESSING AD VALOREM
TAXES FOR TAX YEAR 2009; CONFIRMING AND GRANTING
EXEMPTIONS; CONTAINING FINDINGS AND PROVISIONS
RELATING TO THE SUBJECT; AND DECLARING AN
EMERGENCY.**

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

WHEREAS, although the ordinances authorizing such bonds contain general levies of taxes, it is necessary for the City Council to fix a specific rate of tax for tax year 2009, based on the City's appraisal rolls for tax year 2009 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

WHEREAS, the tax for 2009 must not only provide funds sufficient for debt service on the City's bonds, but must also provide for maintenance and operation of the City; and

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

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

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

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

Section 2. The City Council hereby levies, assesses and adopts the following tax rate per \$100 valuation for tax year 2009, such tax being levied and assessed upon all property subject to taxation by the City:

\$0.188932 For the purposes of maintenance and operations
0.169818 For the purposes of debt service
\$0.358750 Total tax rate.

Section 3. Such tax is hereby levied and assessed in accordance with the terms and provisions of Article VIII of the City Charter and the Constitution and laws of the State of Texas, and such levy and assessment are made to provide funds for the 2010 budget of the City for the purposes indicated, including maintenance, operations and debt service for that budget period. However, this section does not prohibit the use of tax proceeds for other lawful purposes.

Section 4. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$2.93.

Section 5. The Assessor is hereby directed to assess and collect taxes on all property subject to taxation by the City on the basis of 100% of the assessed valuation thereof at the rate set by this ordinance. The taxes levied hereby shall be delinquent after January 31, 2010.

Section 6. The Finance Director or her designee for the City of West University Place is hereby appointed auditor of any refunds of overpayments or erroneous payments under the terms of Section 31.11(a) of the Texas Property Tax Code.

Section 7. The City Council hereby confirms and re-grants the following exemptions, subject to the legal requirements applicable to each exemption:

(A) \$185,000.00 of the appraised value of the residence homestead of an individual who is disabled or who is 65 years of age or older.

(B) The statutory exemption for each disabled veteran.

Section 8. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

Section 9. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the application of such word, phrase, clause, sentence, paragraph, section, or other part of this ordinance to any other persons or circumstances, shall be affected thereby.

Section 10. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

Section 11. 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.



Helmut Henry
City Secretary (Seal)

Signed: *Bob Kelly*
Mayor

Recommended: *Michael Ross*
City Manager

Approved as to legal form: *C. P. P.*
City Attorney

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City of West University Place
Harris County, Texas

ORDINANCE NO. 1904

AN ORDINANCE RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE BUDGET ADOPTED BY THE CITY COUNCIL FOR THE ENSUING FISCAL YEAR, BEGINNING JANUARY 1, 2010, AND ENDING DECEMBER 31, 2010; AND PROVIDING FOR THE EFFECTIVE DATE THEREOF.

WHEREAS, The City Council of the City of West University Place on this date approved the budget for the City of West University Place for the fiscal year beginning January 1, 2010, and ending December 31, 2010; and

WHEREAS, the adopted budget will require raising more revenue from property taxes than in the City's previous fiscal year by \$929,632 (6.7%); and

WHEREAS, Section 102.007(c) of the Texas Local Government Codes requires the City Council in a vote separate from the adoption of a budget, which will require raising more revenue from property taxes than in the previous year, to ratify the property tax increase reflected in the budget;

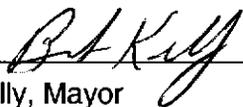
NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST UNIVERSITY PLACE, TEXAS:

Section 1. That the City Council of the City of West University Place hereby ratifies the property tax increase reflected in the City's Fiscal Year 2010 Budget adopted by the City Council on this date.

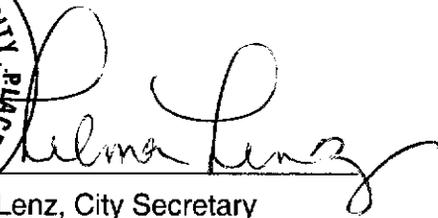
Section 2. This ordinance shall become effective upon adoption and signature.

PASSED, APPROVED, ADOPTED AND SIGNED ON, this 26th day of October, 2009.

SIGNED:



Bob Kelly, Mayor

Thelma Lenz, City Secretary

RECOMMENDED:


Michael Ross, City Manager

REVIEWED:


Alan Petrov, City Attorney

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**City of West University Place
Harris County, Texas**

ORDINANCE NUMBER 1903

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2010 AND ENDING DECEMBER 31, 2010; APPROPRIATING FUNDS FOR SUCH BUDGET AND CONTAINING FINDING AND PROVISIONS RELATING TO THE SUBJECT.

WHEREAS, as required by the City Charter and state law, the City Manager has prepared and submitted to the City Council a budget with estimate of expenditures and revenue of all city departments and activities for the year beginning January 1, 2010 and ending December 31, 2010; 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 estimate to be on hand during the same period;

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

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

Section 2. That the budget estimate of the revenues of the City of West University Place and the expenses of conducting the affairs thereof for the ensuing fiscal year, beginning January 1, 2010 and ending December 31, 2010, as finally submitted to the City Council by the City Manager of said City (a copy of which is on file in the City Secretary's office) be, and the same is in all things, adopted and approved as the budget estimate of all the current expenses as well as the fixed charges against said City for the fiscal year beginning January 1, 2010, and ending December 31, 2010.

Section 3. That the sum of THIRTEEN MILLION FIVE HUNDRED-SIX THOUSAND NIN HUNDRED SEVENTY-THREE AND NO/100 DOLLARS (\$13,506,973) is herby appropriated out of the General Fund for the payment of operating expenses and capital outlay of the City Government.

Section 4. That the sum of SEVEN MILLION ONE HUNDRED TWENTY-FIVE THOUSAND FOUR HUNDREDS FIFTY AND NO/100 DOLLARS (\$7,125,450) is herby appropriated out of the General Fund Debt Service for the purpose of paying the accruing interest and redeeming the Serial Bonds as they mature on the General Fund Debt Service Bonds.

Section 5. That the sum of SIX MILLION SEVEN HUNDRED-THREE THOUSAND SEVEN HUNDRED-NINE (\$6,703,709) is hereby appropriated out of the Water and Sanitary Sewer System for the payment of operating expenses and capital outlay and for the purpose of paying the accruing interest and redeeming the Serial Bonds as they mature on the Water and Sanitary Sewer Fund Debt Service Bonds.

Section 6. That the sum of ONE MILLION THREE HUNDRED NINTY-NINE THOUSAND FOUR HUNDRED FOURTEEN AND NO/100 DOLLARS (\$1,399,414) is hereby appropriated out of the Solid Waste Fund for the payment of operating expenses and capital outlay of the municipally owned Solid Waste Collection System.

Section 7. That the sum of ONE MILLION NINE HUNDRED-EIGHT THOUSAND NINE HUNDRED SEVENTY AND NO/100 DOLLARS (|\$1,908,970) is hereby appropriated out of the Employee Benefit Fund for the payment of operating expenses for the health benefits of the employees.

Section 8. That the sum of TWO HUNDRED EIGHTY THOUSAND AND NO/100 DOLLARS (\$280,000) is hereby appropriated out of the Equipment Replacement Fund for the capital outlay for Equipment Replacement Activities.

Section 9. That the sum of ONE MILLION NINE THOUSAND SEVEN HUNDRED FORTY-SIX AND NO/100 DOLLARS (\$1,009,746) is hereby appropriated out of the Technology Management Fund for operating expenses and capital outlay for Technology Fund Activities.

Section 10. That this ordinance approving and adopting the Budget is made in all things in accordance with the terms and provisions of the City Charter of the City of West University Place, Texas and the laws of the State of Texas and shall be interpreted and construed in compliance therewith.

Section 11. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

Section 12. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the application of such word, phrase, clause, sentence, paragraph, section, or other part of this ordinance to any other persons or circumstances, shall be affected thereby.

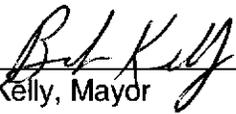
Section 13. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local Government Code, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

Section 14. After adoption of the Budget, the City Manager shall provide for the filing of a true copy of the Budget (and each amendment) in the office of the County Clerk of Harris County, Texas.

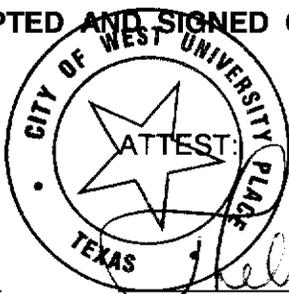
Section 15. This ordinance shall become effective upon adoption and signature.

PASSED, APPROVED, ADOPTED AND SIGNED ON, this 26th day of October, 2009.

SIGNED:



Bob Kelly, Mayor





Thelma A. Lenz, City Secretary

RECOMMENDED:



Michael Ross, City Manager

REVIEWED:



Alan Petrov, City Attorney





CITY OF WEST UNIVERSITY PLACE, TEXAS

3800 University Blvd.

West University Place, TX 77005

Tel: 713-662-5812 Fax: 713-662-5305

www.westu.org