

CITY OF WEST UNIVERSITY PLACE | 2013 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 *2013 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 *2013 Annual Operating Budget* functions as a tool, formally communicating the City's financial and operating plan for the coming year.

FORMAT

The *2013 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 2013 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 2013. 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 2013. 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 \$559,522 or 3.68%, and of that amount \$118,057.90 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 22, 2012

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

Dear Mayor Fry and City Council Members:

In compliance with State law, the City's Charter, and good management practices, I am pleased to submit the *Proposed 2013 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 without a tax rate increase in the coming year.

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.

This budget recommends a tax rate the same as for the prior year. This proposed rate is above the Effective Tax Rate, which means that the average property owner will see their property tax bills slightly increase. The average homeowner can expect to annually pay approximately \$85 more in taxes to the City.

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

This budget includes a 1% adjustment to the salary structure as well as a 1% salary increase for all employees effective January 1, 2013. Additionally, an average 2% pay-for-performance plan for all full-time employees on anniversary date is included. This continues the directive of Council to ensure 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.

2013 BUDGET SUMMARY

The 2013 Budget anticipates approximately \$38.2 million in revenues and other incoming sources, with approximately \$41.3 million in expenditures, which is balanced by the fund balance reserves. Revenue of \$15.9 million from property taxes will be \$567,800 or 3.71%, 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 decrease slightly as compared to the 2012 budget. Charges for services are expected to be higher in 2013 primarily due to expectations for higher water and sewer sales. Other revenues, which primarily consist of investment income, recycling revenue, rental income and Southside Place expense sharing allocations, are expected to remain relatively level from 2012 to 2013.

Total 2013 projected expenditures of \$41.3 million are up compared to the 2012 budget of \$37.8 million. The total includes operating expenditures of \$29.0 million, spending on capital outlay of \$2.8 million, and debt repayment of \$9.5 million. The overall increase is attributable to the annualized cost of the 2012 salary increases on employee anniversary dates, a 1% structure and corresponding salary adjustment for all positions effective January 1, 2013, a 2% pay-for-performance salary adjustment for all positions effective on anniversary date, and an increase in the transfers out to the capital reserve funds.

SOURCES

This budget projects income sources, excluding Special Revenue Funds, Capital Project Funds and inter-fund transfers of \$29.3 million, available to fund 2013 operations. This is about \$657,386 or 2.29% more than the 2012 revised estimate. Total General Fund revenues, projected at about \$14.6 million, are approximately 4.1% above the 2012 revised estimate.

	2012 Estimated	2013 Budget	Change	% Change
Property Tax	\$ 15,280,205	\$ 15,857,400	\$ 577,195	3.78%
Other Taxes	2,153,575	2,184,600	31,025	1.44%
Licenses, Permits & Fees	415,733	317,500	(98,233)	-23.63%
Fines & Forfeitures	183,325	221,300	37,975	20.71%
Charges for Services	10,428,724	10,017,530	(411,194)	-3.94%
Other Revenue	204,470	725,088	520,618	254.62%
Transfers	1,861,850	1,943,104	81,254	4.36%
Total Revenues	\$ 30,527,882	\$ 31,266,522	\$ 738,640	2.42%

Property Taxes

This budget recommends maintaining the City's current *ad valorem* property tax rate of \$0.37411 per \$100 assessed valuation, which is 3.11% above the current Effective Tax Rate of \$0.36284 cents.

The City's tax rate is made up of two components. One covers maintenance and operations, while the other pays debt service. The debt service tax rate of \$0.18286 per \$100 assessed valuation is \$0.00650 or 3.43% lower than the 2011 debt service rate of \$0.18936. The tax rate needed to support the future years' payments is expected to remain stable as assessed values

remain relatively stable. Conversely, the maintenance and operations tax rate will increase \$0.00650, or 3.52%, to \$0.19125 per \$100 assessed valuation.

Comparison of Property Taxes: Tax Years 2012 vs. 2011

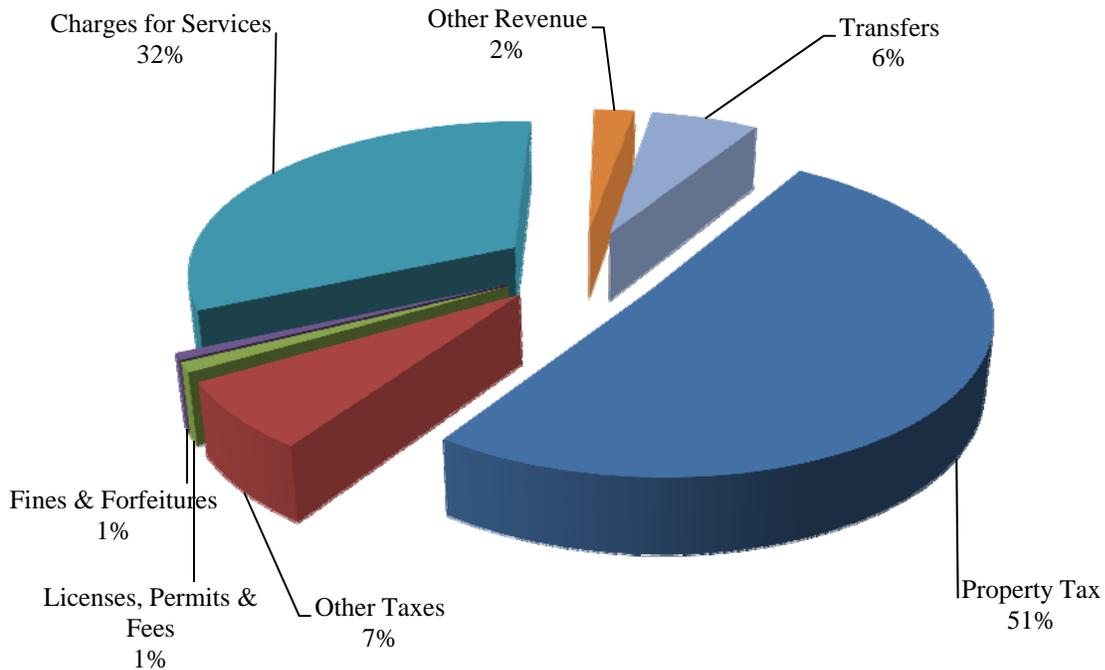
	FY 2013 / TY 2012		FY 2012 / TY 2011		
	Levy Rate/ \$100	Monthly Cost / Typical Family	Levy Rate/ \$100	Monthly Cost / Typical Family	Monthly Increase/ (Decrease)
Maintenance & Operations	\$0.19125	\$120.07	\$0.18475	\$111.27	\$8.80
Debt Service	\$0.18286	\$114.80	\$0.18936	\$114.05	\$0.76
	\$0.37411	\$234.87	\$0.37411	\$225.32	\$9.56

Average taxable value \$753,383 \$722,733

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.

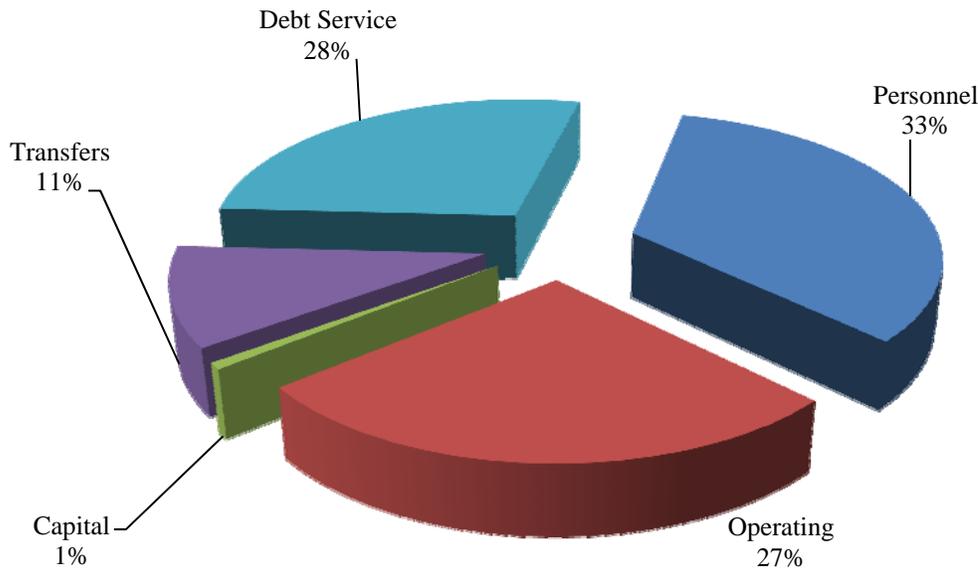
2013 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



EXPENDITURES

The 2013 Budget proposes total expenditures of \$34.3 million for the City’s four major funds. It devotes \$11.5 million, or 34%, to personnel, \$9.2 million, or 25%, to operating expenditures, \$246,300, or 1%, to capital purchases, \$3.7 million, or 10%, to operating and capital transfers, and \$9.5 million, or 26%, to debt service on the City’s outstanding bonds. An additional \$2.5 million is budgeted for expenditures in the Capital Improvements Funds.

2013 EXPENDITURES - GENERAL , DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



	2012 Estimated	2013 Budget	Change	% Change
Personnel	\$ 10,877,259	\$ 11,534,508	\$ 657,249	6.04%
Other Operating	8,794,750	9,234,732	439,982	5.00%
Total Operating	19,672,009	20,769,240	1,097,231	5.58%
Capital Outlay	263,396	246,300	(17,096)	-6.49%
Transfers	2,520,008	3,745,000	1,224,992	48.61%
Debt Service	9,415,792	9,517,785	101,993	1.08%
Total Expenditures	\$ 31,871,205	\$ 34,278,325	\$ 2,407,120	7.55%

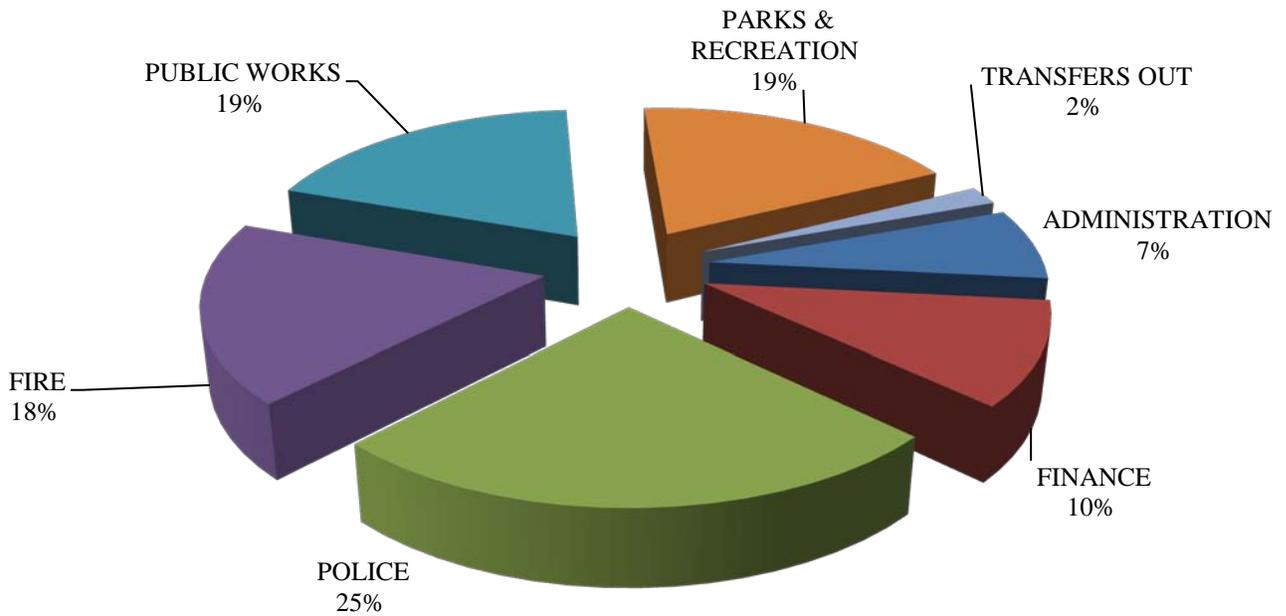
Operating Budgets

The City Operating Budgets consist of four funds: the General Fund, the Debt Service Fund, the Water and Sewer Fund and the Solid Waste Fund.

General Fund – The proposed General Fund budget of \$15.35 million is about \$352,245, or 2.3%, above the 2012 Budget. The overall increase is attributable to the annualized cost of the

2012 salary increases on employee anniversary dates, a 1% structure and corresponding salary adjustment for all positions effective January 1, 2013, a 2% pay-for-performance salary adjustment for all positions effective on anniversary date, and an increase in the transfers out to the capital reserve funds.

2013 Budget by Department



Debt Service Fund – In 2013, the City will pay \$8,287,600 of debt service and fiscal agent fees, a decrease of \$4,500 over 2012 and is due to the scheduled decreases in the existing tax supported debt.

Funding debt service payments requires an *ad valorem* tax rate of \$.18286 per \$100 of assessed value in tax year 2012, a decrease of 3.43% or \$0.00650 per \$100. This is due to the scheduled decrease in the annual debt service requirements.

Water and Sewer Fund – This fund’s total budget of \$8.85 million is \$1.3 million or 16.8%, greater than the 2012 budget. The system Operations and Finance - Utility Billing divisions, are appropriated at \$7,621,207, including \$1,250,000 transferred to the General Fund to reimburse for costs it incurs on behalf of the W&S Fund and a \$1,900,000 transfer to the Water & Sewer Capital Projects Fund to cash fund necessary capital projects. The transfer to the Water & Sewer Capital Projects Fund is an increase of \$1,200,000 over the 2012 Budget. This increased transfer was made possible due to the drought conditions of 2011 and early 2012. The extra funds will be used to fund large capital projects on a pay-as-you-go basis rather than issuing debt.

Water and Sewer Revenue debt service for 2013 is \$1,230,185 (principal, interest and fiscal agent fees) on outstanding revenue bonds. Portions of the 2001-A and 2001-B Revenue Bonds were refunded in September 2010, effectively lowering the annual debt service requirements for

the Water and Sewer Fund. The debt service payment for the refunding bonds is included in the General Debt Service Fund; therefore, there is a transfer to the General Debt Service Fund to fund the Water and Sewer portion of the refunding debt. The total debt service for the remaining bonds will steadily decrease from a high of \$1.23 million in 2013 to \$985,080 with the final payment on February 1, 2022.

Currently, there is no proposed increase in the water and wastewater rates charged to our customers. News of impending rate increases from the City of Houston will require additional rate increases to keep pace with increase for treated water. Future rate increases may be required to fund capital projects that were not considered part of the City's previous infrastructure replacement program. Funding for phase 1 of 2 of a fixed based automated meter reading infrastructure is included in the Water & Sewer Capital Reserve Fund. Several vendors are being investigated to determine the best option for the City.

Solid Waste Fund – The direct cost of collecting and disposing of solid waste is expected to increase \$9,128 or 0.5%, over the prior year budget. The net increase is attributable to the annualized cost of the 2012 salary increases on employee anniversary dates, a 1% structure and corresponding salary adjustment for all positions effective January 1, 2013, a 2% pay-for-performance salary adjustment for all positions effective on anniversary date. The Solid Waste Fund also has a decrease in the regular wages due to the retirement of a long-time solid waste employee and a decrease in vehicle maintenance costs due to the planned replacement of an older solid waste truck.

Currently, there is no proposed increase in the solid waste collection fee. The cost of collecting and disposing of solid waste is expected to increase each year due to higher fuel and personnel costs. Those increases as well as the fluctuating demand and price for recyclable materials could result in additional future fee increases.

Internal Service Funds

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

Employee Benefit Fund - The Employee Benefit Fund provides a systematic approach to accumulating the funds needed for employee benefits. Each operating fund contributes to the fund on the basis of the projected cost of the benefits. Charges in the amount of \$1.96 million are expected from operating funds, plus \$264,700 from employee/retiree contributions and other miscellaneous earnings. Expenditures for benefits are expected to be \$2.19 million, a 7.5% decrease from the amount budgeted in 2012. This is primarily due to a decrease in the health insurance premiums paid for active and eligible retired employees. In September 2012, the City joined an Interlocal Agreement with the cities of Friendswood, Webster and Dickinson for the purchase of health insurance, effectively lowering the cost of health care for our employees.

Vehicle Replacement Fund - The Vehicle Replacement Fund (VRF), formerly called the Equipment Replacement Fund, allocates charges to the major operating funds based on an estimated depreciation and replacement cost of existing vehicles in those funds. The allocation is used to purchase vehicles routinely used to provide City services. In 2013, expenditures are expected to be \$374,000 which includes the scheduled replacement of three Police vehicles, two pool vehicles and a side loader trash truck.

Technology Management Fund – Since 2007, the management of the City’s funding of critical technology is financed through the Technology Management Fund. In 2013, managing, supporting and replacing computers, networks, and communication equipment are expected to cost \$1,426,200. This is approximately a \$163,500, or 12.9%, increase over the prior year budget, primarily attributable to non-recurring funding appropriated for GIS Health Check, digital signage for a Parks & Recreation facility, security cameras for the Community Building. Additionally, there are new recurring services added and increases in existing contracts. As with all of the Internal Service Funds, the Technology Management Fund is financed by changes to operating funds.

Equipment Replacement Fund – The Equipment Replacement Fund (ERF) is a new fund beginning in 2012. The second year of funding comes from a transfer from excess General Fund reserves. The ERF will be used to finance the purchase of equipment routinely used in providing the City’s services. The ERF will operate in the same manner as the VRF in that each City Department will make contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF will purchase equipment when a combination of age and repair cost indicates that the machine has reached the end of its service life. No expenditures are planned for 2013.

Employee Staffing

This budget maintains staffing levels at 125 Full Time Equivalent (FTE). 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 2004. 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.

Full-Time Equivalent (FTE) Position Summary

DEPARTMENT	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
GENERAL FUND										
Administration	4	5	4	4	4	5	5	5	5	5
Finance	9	9	8	8	8	7	7	6	6	6
Police	33	32	32	32	32	32	32	33	35	35
Fire	24	25	25	24	24	24	24	23	23	23
Parks & Recreation	8	8	8	10	10	10	11	11	11	11
Public Works	21	21	21	20	19	19	21	20	20	20
TECHNOLOGY MANAGEMENT FUND										
Administration	-	-	-	2	3	3	3	3	3	3
WATER & SEWER FUND										
Finance	-	-	-	-	-	-	-	2	2	2
Operations	14	14	14	14	12	12	12	12	12	12
SOLID WASTE FUND										
Operations	7	7	7	7	7	7	7	8	8	8
Total City FTE's	120	121	119	121	119	119	122	123	125	125

Wages and Benefits

This budget includes a 1% structure and applicable salary adjustment for all full-time employees effective January 1, 2013 as well as an average 2% pay-for-performance salary increase on anniversary date for all full-time employees. This is a continuation of the compensation program approved by Council in 2008. The funding rate for the Texas Municipal Retirement System (TMRS) is maintained at 10.40% of payroll.

At the November 17, 2008 council meeting, Council adopted a new personnel handbook. This handbook states “The City Council shall establish the pay plan annually during the budget process, which includes compensation and salary structure recommendations made by the City Manager or his designee.

The City has generally adopted a strategy of achieving and maintaining a market-competitive position of approximately 100% of the designated market average for general employees’ pay structure and 105% of the designated market average range for fire and police structures.

One of the functions of the budget process is to consider the competing priorities for limited revenue resources. It may be determined that the City’s current financial status cannot support the total cost. Conversely, in a positive financial condition, the City may consider increasing the percentages allotted. Clearly, the financial status will affect both structure adjustments and individual salaries during any future fiscal years.”

Capital Projects

Capital Project Funds are used to account for the purchase or construction of equipment, property and buildings, typically with costs exceeding \$25,000, relatively long operational lives, or considered one-time expenditures. West U has six active Capital project funds. The most significant of these is as follows:

Water and Sewer Capital Improvement Projects: Four new projects totaling \$2,359,600 are planned for 2013 – belt filter replacement (\$415,000), lift station renovations (\$100,000), steel storage tank painting (\$600,000) and phase 1 of 2 of a fixed based automated meter reading infrastructure (\$1,244,600). Capital expenditures totaling \$4.0 million are planned over the next five years.

ECONOMIC CONDITION AND OUTLOOK

West U continues to enjoy an enviably stable outlook, with property values at \$4.2 billion, up 145.6% 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.

The City continues to benefit from a relatively low crime rate, a great parks system, new roadways, improved water, storm, and sewer lines and extensive programs and benefits for seniors. 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 ratings on a year-to-year basis. 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 2013 Budget provides for a 1% structure and applicable salary adjustments as well as an average 2% pay-for-performance increase in salaries for all employees on their respective anniversary dates.

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.

This Budget uses zero-based budgeting for all appropriations. Zero-based budgeting starts from a "zero base" and every activity or service within a department was analyzed for its needs and costs. The departmental budgets were then built around what is needed for the upcoming fiscal year.

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.

The City's fee schedule was reviewed in 2012. From that review, various fees were recommended for increase as well as some housekeeping of the fee schedule. These changes to the fee schedule were approved by council at the October 22, 2012 regular council meeting. The impact of these fee increases has not been included in this budget as this is a more conservative approach for revenue estimates. All rate increases will be effective January 1, 2013.

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 2013 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.

The City has completed the final piece of the scheduled improvements to the recreational facilities with the remodeling of the Scout House. Additionally, we have completed the previously approved portion of the wastewater treatment plant rehabilitation project. Our program in the upcoming year includes four new water and sewer projects totaling \$2,359,600.

These are a belt filter replacement (\$415,000), lift station renovations (\$100,000), steel storage tank painting (\$600,000) and phase 1 of 2 of a fixed based automated meter reading infrastructure (\$1,244,600).

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

The City's Vehicle 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 \$200,000 of excess funds from the General Fund to the Capital Reserve Fund and an additional \$85,000 transferred to the Equipment Replacement Fund. All operating reserves are at the target established by this policy.

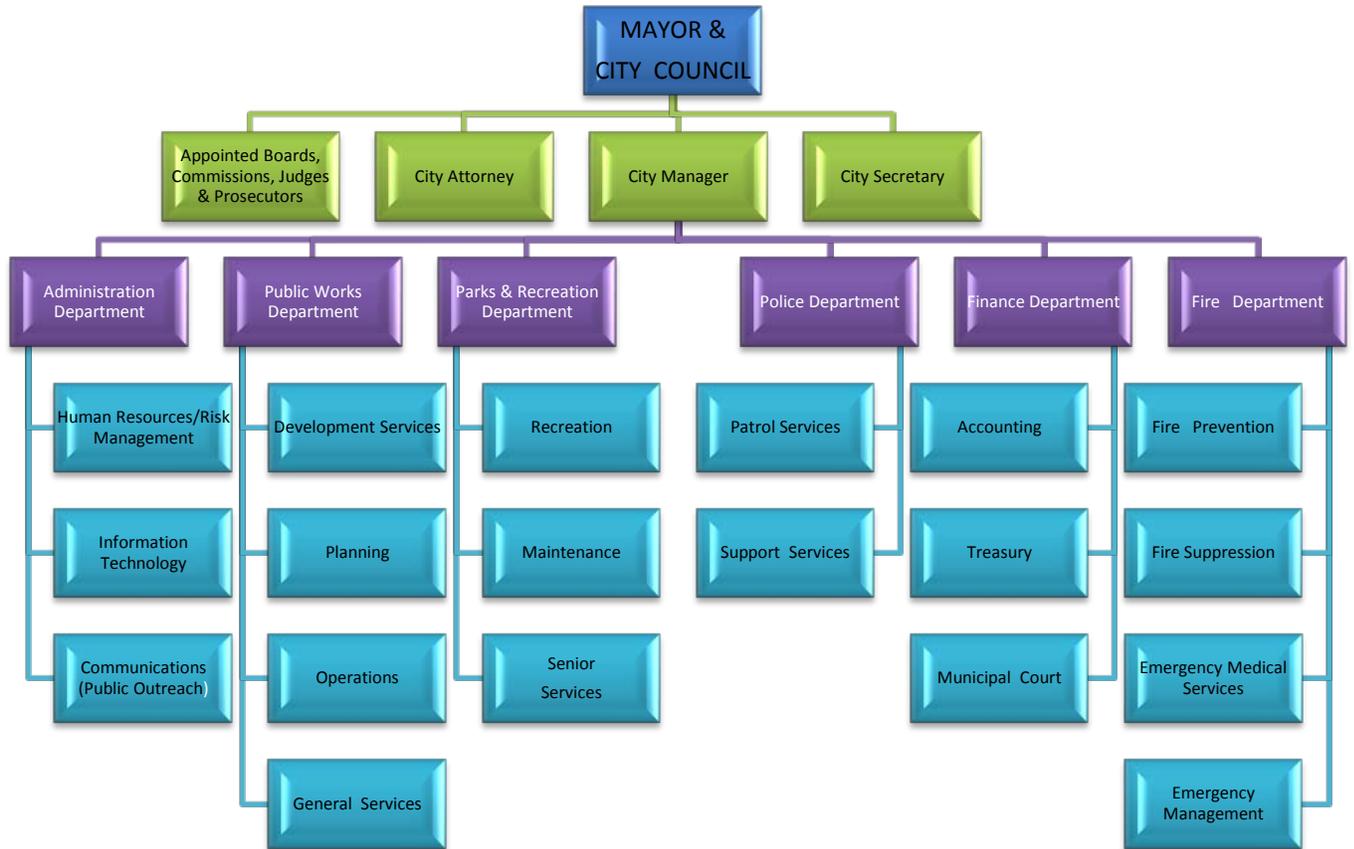
I commend the City staff for their many hours of diligence, dedication, and work in preparing this document. I further appreciate the determination and effort of the City Council in providing direction and parameters essential to this budgeting process. Through this collaborative effort, we are able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

Respectfully submitted,



Michael Ross
City Manager

The City of West University Place, Texas



**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2013 BUDGET AT A GLANCE**

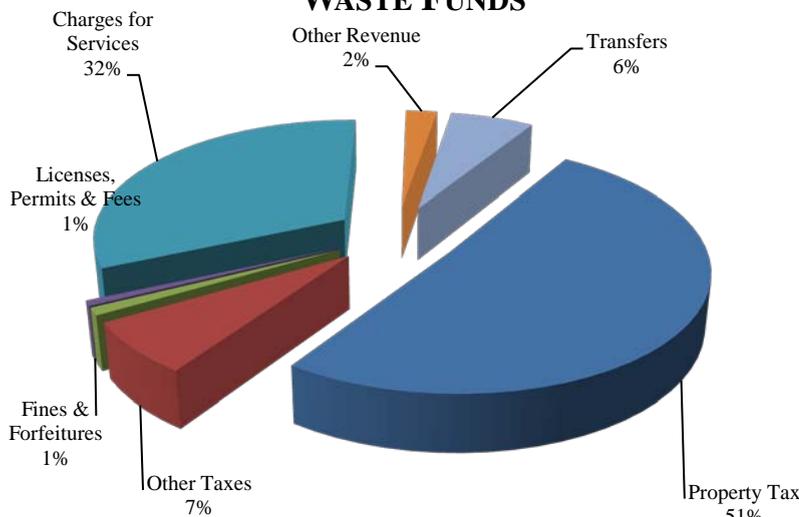
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
Revenues					
Property Tax	\$ 8,109,200	\$ 7,748,200	\$ -	\$ -	\$ 15,857,400
Other Taxes	2,184,600	-	-	-	2,184,600
Licenses, Permits & Fees	317,500	-	-	-	317,500
Fines & Forfeitures	221,300	-	-	-	221,300
Charges for Services	1,982,000	-	6,710,000	1,325,530	10,017,530
Other Revenue	242,118	1,000	171,340	310,630	725,088
Transfers	1,560,004	383,100	-	-	1,943,104
Total Revenues	\$ 14,616,722	\$ 8,132,300	\$ 6,881,340	\$ 1,636,160	\$ 31,266,522

Expenditures					
Personnel	\$ 9,929,051	\$ -	\$ 1,085,757	\$ 519,700	\$ 11,534,508
Operating	4,968,382	-	3,325,450	940,900	9,234,732
Capital	163,300	-	60,000	23,000	246,300
Transfers	285,000	-	3,150,000	310,000	3,745,000
Debt Service	-	8,287,600	1,230,185	-	9,517,785
Total Expenditures	\$ 15,345,733	\$ 8,287,600	\$ 8,851,392	\$ 1,793,600	\$ 34,278,325

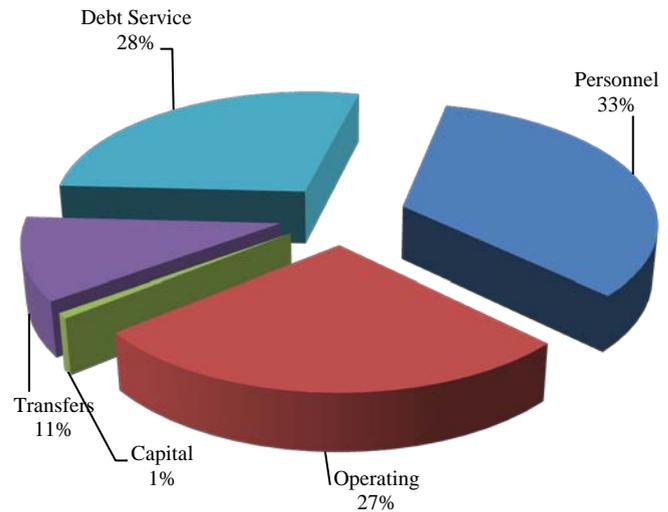
Capital Improvement Funds

General	\$ 166,600
Water & Sewer	2,359,600
	\$ 2,526,200

2013 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS

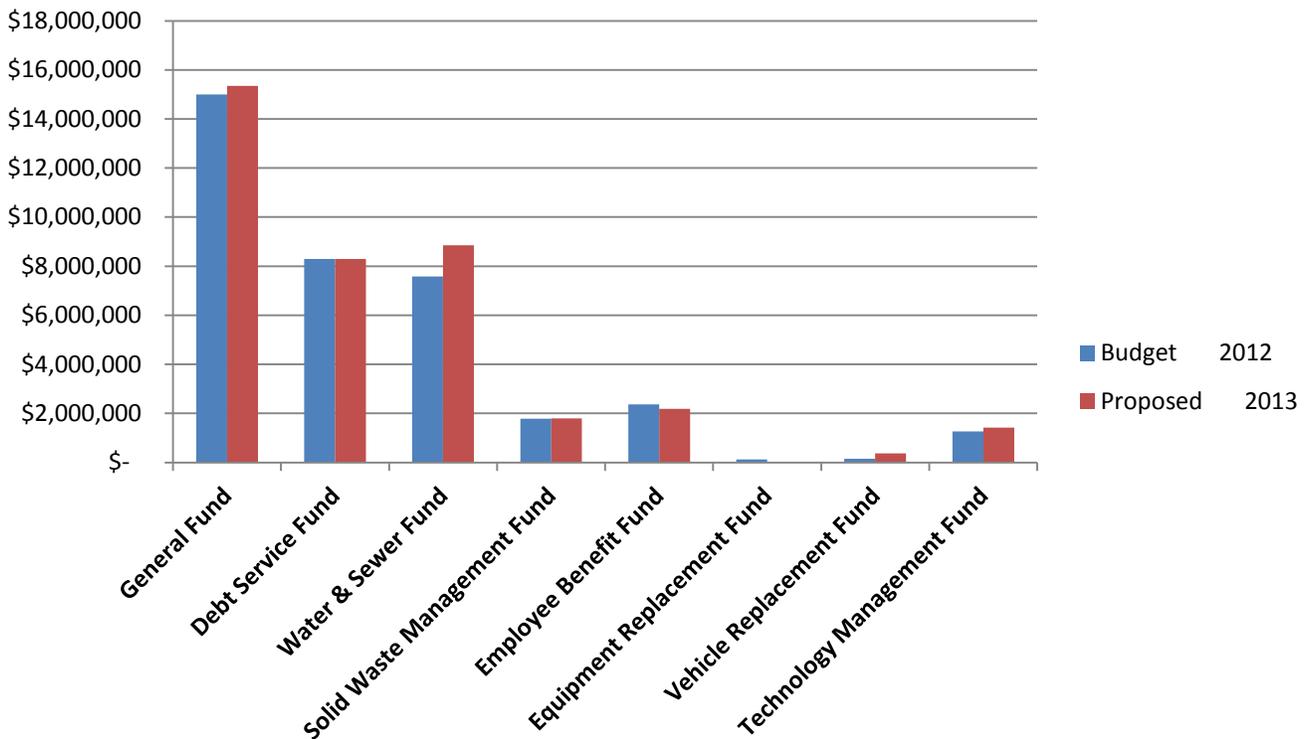


2013 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
Comparison of 2012 Budget to 2013 Proposed

	Budget 2012	Proposed 2013	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
General Fund	\$ 14,998,808	\$ 15,351,053	\$ 352,245	2.35%
Debt Service Fund	8,292,100	8,287,600	(4,500)	-0.05%
Total	23,290,908	23,638,653	347,745	1.49%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	7,578,034	8,851,392	1,273,358	16.80%
Solid Waste Management Fund	1,784,472	1,793,600	9,128	0.51%
Total	9,362,506	10,644,992	1,282,486	13.70%
<u>Internal Service Fund Types:</u>				
Employee Benefit Fund	2,367,900	2,190,800	(177,100)	-7.48%
Equipment Replacement Fund	128,500	-	(128,500)	-100.00%
Vehicle Replacement Fund	153,500	374,000	220,500	143.65%
Technology Management Fund	1,262,700	1,426,200	163,500	12.95%
Total	3,912,600	3,991,000	78,400	2.00%
TOTAL ALL FUND TYPES	\$ 36,566,014	\$ 38,274,645	\$ 1,708,631	4.67%



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

	Beginning Balance (Estimated)	Sources				Expenditures and Transfers Out	Ending Balance
		Taxes	Licenses, Permits, Fees & Charges for Services	Other	Total		
General Fund	\$ 3,667,873	\$ 10,293,800	\$ 317,500	\$ 4,005,422	\$ 14,616,722	\$ 15,345,733	\$ 2,938,862
Debt Service Fund	314,332	7,748,200	-	384,100	8,132,300	8,287,600	159,032
Water and Sewer Fund	4,682,526	-	6,710,000	171,340	6,881,340	8,851,392	2,712,474
Solid Waste Fund	324,262	-	1,325,530	310,630	1,636,160	1,793,600	166,822
Capital Project Fund	25,510	-	-	166,600	166,600	166,600	25,510
Capital Reserve Fund	636,790	-	-	200,000	200,000	166,600	670,190
Transportation Improvement Fund	478	-	-	-	-	-	478
Water and Sewer Capital Reserve	844,696	-	-	1,900,000	1,900,000	2,359,600	385,096
Employee Benefit Fund	14,479	-	-	2,226,300	2,226,300	2,190,800	49,979
Vehicle Replacement Fund	1,220,827	-	-	687,000	687,000	374,000	1,533,827
Technology Management Fund	23,025	-	-	1,426,300	1,426,300	1,426,200	23,125
Equipment Replacement Fund	60,024	-	-	85,000	85,000	-	145,024
Parks Fund	16,863	-	-	-	-	5,000	11,863
Court Technology Fund	11,382	-	-	5,000	5,000	6,600	9,782
Tree Replacement Fund	75,372	-	-	8,000	8,000	41,000	42,372
Court Security Fund	16,733	-	-	4,500	4,500	15,000	6,233
Metro Grant Fund	270	-	-	259,000	259,000	259,270	-
Police Forfeited Property Fund	12,850	-	-	-	-	5,000	7,850
Police Training Fund	12,351	-	-	-	-	5,000	7,351
Fire Training Fund	6,832	-	-	-	-	6,832	-
Good Neighbor Fund	2,826	-	-	-	-	-	2,826
Total All Funds	\$ 11,970,302	\$ 18,042,000	\$ 8,353,030	\$ 11,839,192	\$ 38,234,222	\$ 41,305,827	\$ 8,898,696

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 2012 The 2012 Budget projected a revenue total of \$14.13 million to finance the General Fund's services. Based on collections and data available September 15, 2012, revenues appear likely to reach \$14.04 million, 0.65% or \$91,609 below the 2012 Budget projections. Overall, General Fund revenue expectations will be at or near the budgeted revenue for 2012.

Expenditures Estimated for 2012 The original 2012 Budget appropriated \$14.74 million, excluding transfers out. Based on expenditures through September 15, 2012 and department estimates to complete the year, the total actual expenditures will be below the appropriated amount by \$555,165, or 3.70%.

Financial Position in 2012 - The City of West University Place's General Fund is projected to close 2012 in sound fiscal condition. The 2012 estimated ending fund balance available for appropriations in 2013 is \$3.67 million. This amount represents 23.9% of the proposed 2013 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 2012 exceeding that target by approximately \$860,000. This will be used to fund the 2013 budget with any unused excess transferred to the Capital Reserve Fund according to Financial Policies.

Projected 2013 Revenues. The City's General Fund Revenues for fiscal 2013 are forecast to increase 3.45% over 2012's budgeted revenues. Total 2013 revenues are expected to be approximately \$14.62 million.

Revenues from *ad valorem* property taxes (current tax, delinquent tax and penalty and interest) will increase by \$549,700, a 7.27% increase. The *ad valorem* tax rate dedicated to maintenance and operations is proposed to increase 3.52% to \$0.19125 per \$100 of assessed value. Taxable value in West University Place is estimated to increase \$153.8 million or 3.79% to \$4.2 billion. Values from new construction added to the increase by \$31.3 million, and the value increases of \$122.5 million on existing property makes up the balance of the total increase.

Revenue generated by the City's one-cent sales tax is budgeted at \$1.01 million, 7.2% less than the \$1,090,000 budgeted in 2012. Collections of sales tax in 2012 are expected to be \$1.00 million. The decrease can be attributed to the weakened national economy; however, West U has not experienced the decline in sales tax revenue that other jurisdictions have.

Franchise taxes are expected to provide approximately 7.96% of the City's General Fund revenues, forecasted at \$1,164,200. Franchise fees are received for electricity, telephone, natural gas and cable service provided to the citizens of West University Place.

Because of continued low interest rates and declining invested balances, earnings on the City's investments are forecast to provide \$14,000 in 2013, below the \$17,500 estimated to be received in 2012. The declining invested balance is due to the conclusion and finalization of several of the City's major construction projects financed with bond funds. The funds for the entire project are received prior to the start of construction and are disbursed as the project progresses.

Revenue sources budgeted under the Charges for Services category includes ambulance-service billing, alarm-monitoring billing and other service-related fees. Revenues from alarm-monitoring are expected to remain consistent with the 2012 estimates of \$659,300. In 2012, the alarm monitoring monthly fee was increased from \$25 to \$35. This increase brought the City's fee in line with the going market rate for alarm monitoring service. The service will continue to provide the direct connection to the City's emergency dispatch, a key advantage over the private sector alarm monitoring services.

The 2013 budget projects transfers from the Water and Sewer Utility Enterprise Fund (\$1,250,000) and the Solid Waste Collection Fund (\$310,000). These payments, consistent compared to the prior year, are indirect cost allocations for expenditures that support these funds, but are not directly attributable to those funds. These expenditures include administration, finance and accounting, human resources, legal services, police, fire, and public works (excluding planning and development services). The allocation was calculated based on the applicable number of full time positions in each of the funds.

Expenditures in 2013. The 2013 Budget appropriates \$15,345,733, including the transfer of \$200,000 to the Capital Reserve Fund, up 2.3% from the 2012 General Fund's \$14,998,808 budget, and an \$85,000 transfer to the Equipment Replacement Fund to provide additional seed funding for high dollar equipment replacement purchases that do not necessarily fit into a debt issuance financing model. The City's former Equipment Replacement Fund, used primarily for replacing vehicles, was renamed the Vehicle Replacement Fund to more accurately describe that fund's purpose.

Personnel costs - Personnel costs, including benefits, will amount to \$9.9 million, or 64.7% of the budget, and a 3.4% increase compared to the corresponding 2012 budget. The City's portion of health and dental care benefit costs are projected to total \$0.96 million, level as compared to the 2012 budget. Required contributions to the Texas Municipal Retirement System are budgeted at \$696,557, up 2.4%. The actuarially determined contribution rate is based on the city's plan provisions in effect as of March 1, 2012 and the actuarial assumptions and methods adopted by the TMRS Board.

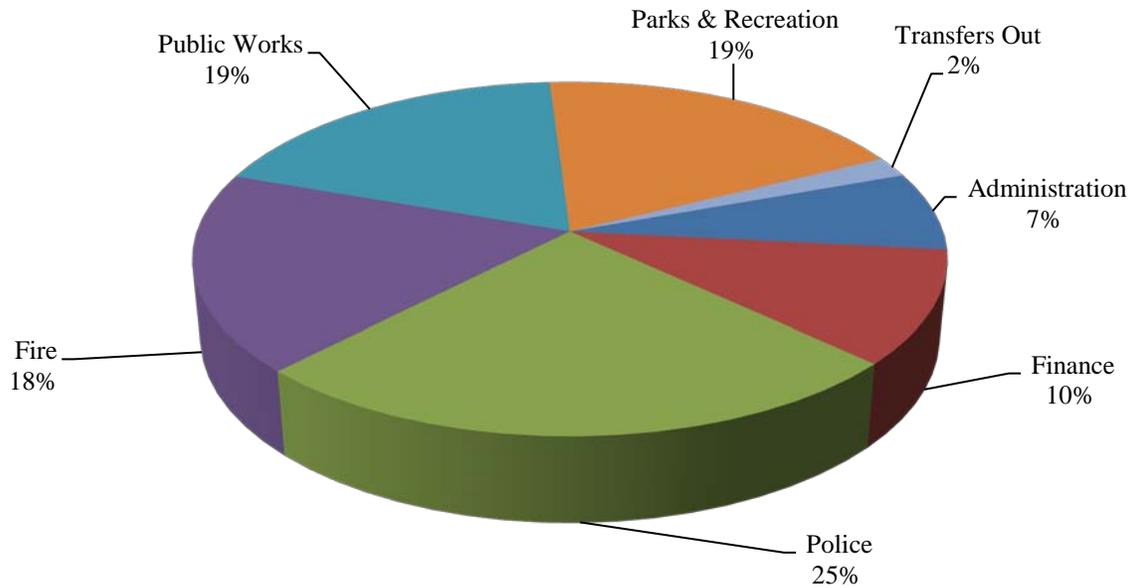
The 2013 budget for employee regular wages is \$6,237,709, up 1.8% over 2012. The net increase is due to a 1% structure adjustment and salary increase as of January 1, 2013, and an average 2% pay-for-performance salary increase effective on staff's anniversary dates. The budget also includes the annualization of the average 1.5% pay-for-performance on anniversary date plan that was approved in the 2012 budget.

GENERAL FUND**STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT**

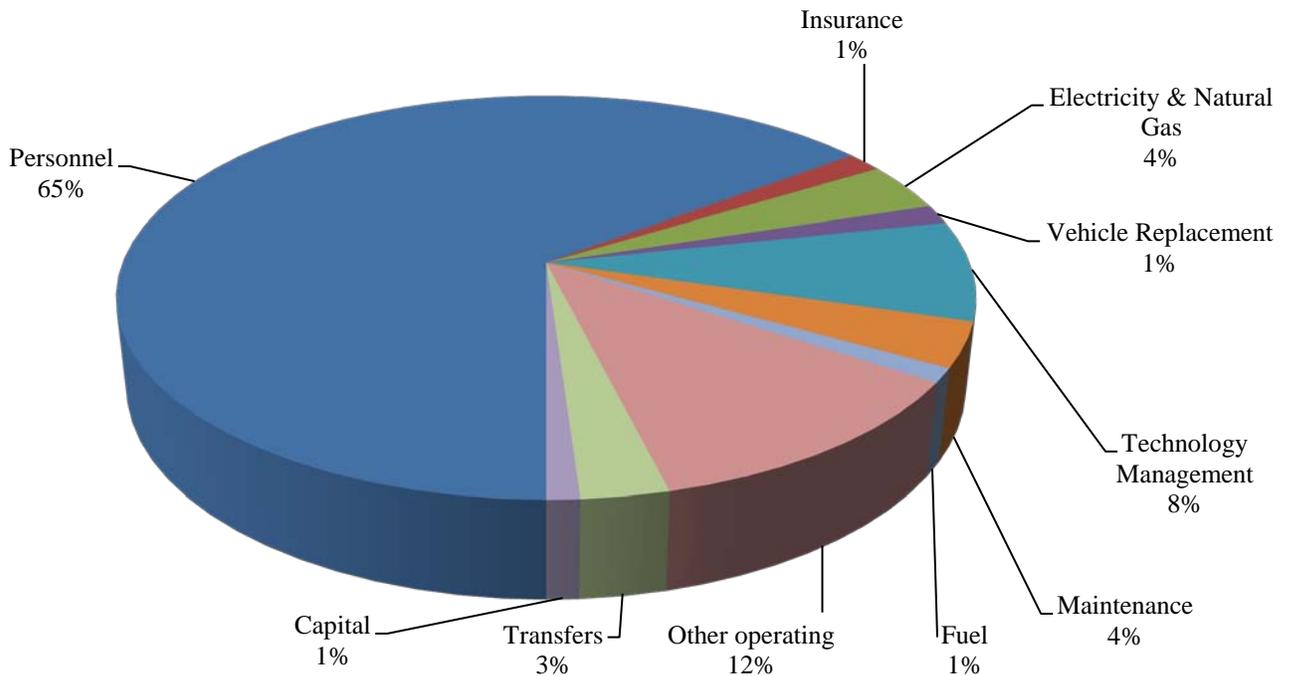
	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
AD VALOREM TAXES	\$ 7,947,492	\$ 7,958,641	\$ 7,559,500	\$ 7,550,100	\$ 8,109,200
SALES TAXES	1,050,079	997,318	1,090,000	1,001,400	1,011,400
FRANCHISE TAXES	1,207,430	1,148,390	1,168,200	1,143,100	1,164,200
OTHER TAXES	11,144	8,994	10,000	9,075	9,000
TOTAL TAXES	10,216,145	10,113,342	9,827,700	9,703,675	10,293,800
PERMITS, LICENSES AND FEES	413,174	449,204	364,600	415,733	317,500
CHARGES FOR SERVICES	1,656,099	1,795,782	1,895,800	1,996,534	1,982,000
FINES AND FORFEITURES	254,625	259,142	256,500	183,325	221,300
INVESTMENT EARNINGS	28,721	21,274	25,000	17,500	14,000
OTHER REVENUE	255,597	230,941	199,200	160,455	228,118
TRANSFERS IN	940,000	1,005,000	1,560,000	1,560,000	1,560,004
TOTAL REVENUES	13,764,361	13,874,686	14,128,800	14,037,222	14,616,722
EXPENDITURES BY DEPARTMENT:					
ADMINISTRATION	1,106,346	1,102,286	1,059,200	1,043,435	1,104,447
FINANCE	1,812,959	1,749,440	1,858,930	1,746,366	1,587,836
POLICE	3,158,134	3,190,331	3,688,259	3,605,653	3,879,543
FIRE	2,790,583	2,571,544	2,592,683	2,582,014	2,788,416
PUBLIC WORKS	2,608,246	2,677,219	3,099,826	2,811,336	2,852,475
PARKS & RECREATION	1,780,074	2,113,746	2,439,910	2,394,835	2,853,336
TRANSFERS OUT	60,000	64,600	260,000	260,004	285,000
TOTAL EXPENDITURES	13,316,342	13,469,166	14,998,808	14,443,643	15,351,053
NET REVENUES (EXPENDITURES)	448,019	405,520	(870,008)	(406,421)	(734,331)
BEGINNING FUND BALANCE	3,220,755	3,668,774	3,698,691	4,074,294	3,667,873
ENDING FUND BALANCE	3,668,774	4,074,294	2,828,683	3,667,873	2,933,542
ASSIGNED*	210,000	210,000	210,000	210,000	210,000
UNASSIGNED FUND BALANCE	\$ 3,458,774	\$ 3,864,294	\$ 2,618,683	\$ 3,457,873	\$ 2,723,542

* Assigned for City Manager's Contract

General Fund 2013 Expenditures by Department



General Fund 2013 Expenditures by Account



GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
AD VALOREM TAXES	\$ 7,947,492	\$ 7,958,641	\$ 7,559,500	\$ 7,550,100	\$ 8,109,200
SALES TAXES	1,050,079	997,318	1,090,000	1,001,400	1,011,400
FRANCHISE TAXES	1,207,430	1,148,390	1,168,200	1,143,100	1,164,200
OTHER TAXES	11,144	8,994	10,000	9,075	9,000
TOTAL TAXES	10,216,145	10,113,342	9,827,700	9,703,675	10,293,800
PERMITS, LICENSES AND FEES	413,174	449,204	364,600	415,733	317,500
FINES AND FORFEITURES	254,625	259,142	256,500	183,325	221,300
CHARGES FOR SERVICES	1,656,099	1,795,782	1,895,800	1,996,534	1,982,000
INVESTMENT EARNINGS	28,721	21,274	25,000	17,500	14,000
OTHER REVENUE	255,597	230,941	199,200	160,455	228,118
TRANSFERS IN	940,000	1,005,000	1,560,000	1,560,000	1,560,004
TOTAL REVENUES	\$ 13,764,361	\$ 13,874,686	\$ 14,128,800	\$ 14,037,222	\$ 14,616,722
EXPENDITURES:					
REGULAR WAGES	\$ 5,786,068	\$ 5,739,133	\$ 6,125,700	\$ 5,800,300	\$ 6,237,709
PART-TIME WAGES	298,056	327,206	401,400	386,500	413,100
ON CALL	900	3,398	21,000	16,500	9,910
OVERTIME	384,222	377,020	380,500	479,220	427,400
LONGEVITY	37,160	39,323	45,200	43,000	47,400
OTHER COMPENSATION	1,414	-	-	-	-
HEALTH & DENTAL	780,982	895,083	951,600	951,600	955,800
TMRS	1,194,759	968,502	679,900	679,900	696,557
FICA	483,856	479,497	535,700	501,600	545,075
WORKERS COMPENSATION	75,082	59,012	103,300	65,241	85,300
ALLOWANCES	68,062	76,536	76,600	75,445	75,200
OTHER BENEFITS	62,532	64,684	248,900	248,900	416,300
EMPLOYEE RELATIONS	12,098	18,999	18,950	19,825	19,300
EMPLOYEE TUITION	5,423	-	-	-	-
UNEMPLOYMENT CLAIMS	70	-	-	-	-
RECRUITING & HIRING	12,464	11,768	10,000	12,000	-
PERSONNEL	9,203,146	9,060,160	9,598,750	9,280,031	9,929,051
OFFICE SUPPLIES	35,168	40,613	47,400	49,200	48,700
APPREHENSION & JAILING	442	181	1,000	1,000	1,000
OPERATING SUPPLIES	144,391	141,310	179,500	173,181	178,126
FUEL	162,587	212,487	278,100	109,100	174,100
EMERGENCY GENERATOR FUEL	-	-	-	10,241	-
TREATMENT CHEMICALS	14,199	26,406	27,000	27,000	27,360
MISCELLANEOUS	16,369	45	-	-	-
EQUIPMENT MAINTENANCE	73,558	71,740	101,850	105,925	112,950
VEHICLE MAINTENANCE	106,213	79,332	67,500	72,520	74,600
BUILDING & GROUNDS MAINTENANCE	104,024	78,170	222,460	223,160	192,300
SWIMMING POOL MAINTENANCE	17,631	27,993	75,500	73,000	77,167
DRAINAGE MAINTENANCE	19,544	28,096	29,000	29,000	29,000
STREET MAINTENANCE	32,644	46,358	37,000	37,500	37,000
TRAFFIC CONTROL MAINTENANCE	18,842	29,542	36,050	32,000	30,000
COMMUNICATION	114,498	70,056	87,477	84,937	87,657
ELECTRIC SERVICE	547,669	584,033	600,000	500,000	444,500
STREET LIGHTING - ELECTRIC SERVICE	-	-	-	-	120,000
NATURAL GAS SERVICE	-	20,565	29,000	22,000	25,000
CONSULTANTS	29,187	24,739	32,000	34,000	33,000
LEGAL	208,314	188,834	145,000	145,000	145,000

GENERAL FUND**STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT**

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
EQUIPMENT LEASE/RENTAL	33,536	38,194	40,900	42,675	44,763
FACILITIES RENTAL	7,003	-	-	-	-
PROFESSIONAL DUES	20,829	20,793	25,512	26,360	26,202
PUBLICATIONS	13,565	13,933	11,400	14,925	12,200
TRAVEL & TRAINING	85,443	81,004	104,060	102,680	120,310
OTHER CONTRACTED SERVICES	560,263	635,839	808,697	831,286	761,190
INSTRUCTOR FEES	218,798	269,168	284,810	290,000	285,650
TRI-SPORTS	80,000	80,000	80,000	80,000	80,000
GENERAL LIABILITY INSURANCE	10,576	9,672	15,000	15,000	15,000
ERRORS & OMISSIONS	20,236	20,010	25,000	25,000	25,000
LAW ENFORCEMENT LIABILITY	13,203	12,487	14,000	14,000	14,000
CRIME COVERAGE FIDELITY	1,573	1,699	1,800	1,800	1,800
AUTO LIABILITY	25,014	24,832	30,000	30,000	38,000
AUTO PHYSICAL DAMAGE	17,533	17,221	16,500	17,500	17,500
UNDERGROUND STORAGE LIABILITY	-	-	-	707	707
REAL & PERSONAL PROPERTY	52,299	63,332	119,000	119,000	119,000
DEDUCTIBLE	2,419	8,248	10,000	10,000	10,000
COMMUNITY RELATIONS	36,915	30,558	39,875	36,575	36,700
BOARDS AND COMMITTEES	3,455	3,385	4,000	4,000	4,000
ELECTION EXPENSE	-	12,266	-	-	13,000
FURNITURE & EQUIP < \$5000	23,947	14,243	3,500	3,238	17,800
TRUCKS	-	-	19,000	18,997	-
OTHER EQUIPMENT	64,474	90,428	91,991	91,921	124,000
CONSTRUCTION COSTS	-	-	-	-	4,000
OTHER CONSTRUCTION COSTS	-	-	46,000	46,000	17,500
TRANSFER TO CAPITAL RESERVE FUND	60,000	64,600	200,000	200,004	200,000
TRANSFER TO VEHICLE REPLACEMENT FUND	209,965	207,051	228,176	228,180	233,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	861,840	969,669	1,080,000	1,080,000	1,227,900
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	60,000	60,000	85,000
CONTINGENCY	45,000	49,876	45,000	45,000	45,000
OPERATING	\$ 4,113,163	\$ 4,409,006	\$ 5,400,058	\$ 5,163,612	\$ 5,416,682
TOTAL EXPENDITURES	13,316,310	\$ 13,469,166	\$ 14,998,808	\$ 14,443,643	\$ 15,345,733

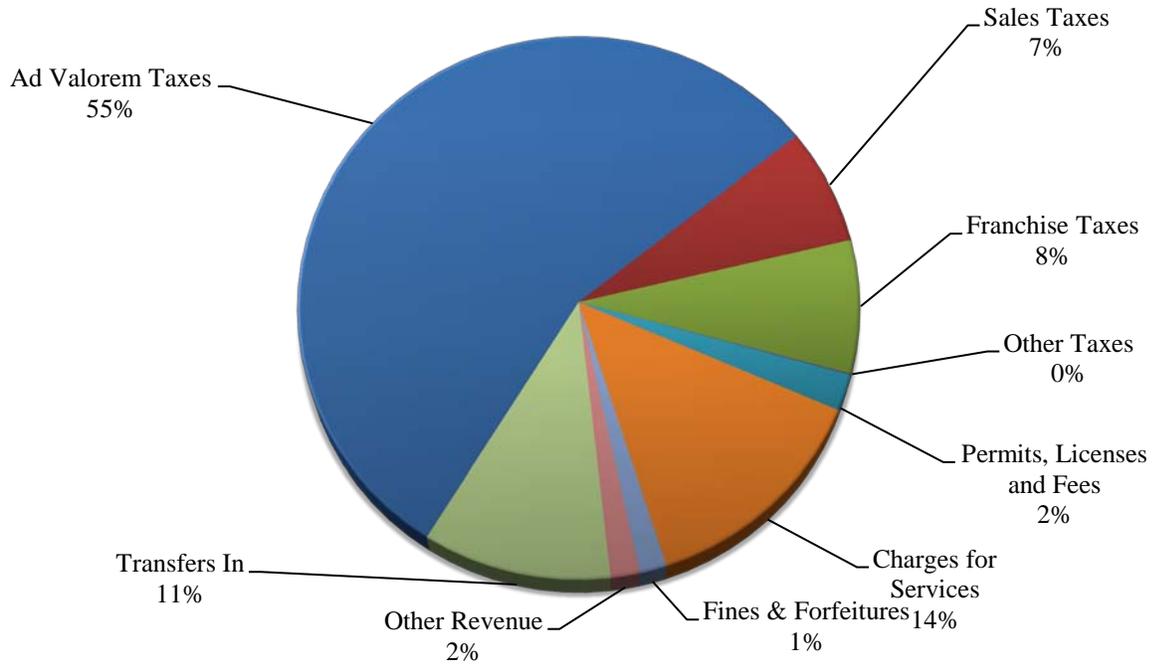
**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
CURRENT YEAR PROPERTY TAXES	\$ 7,887,968	\$ 7,898,326	\$ 7,493,000	\$ 7,497,800	\$ 8,055,600
PRIOR YEAR PROPERTY TAXES	17,087	21,672	25,500	17,400	17,500
PENALTY AND INTEREST	42,437	38,642	41,000	34,900	36,100
AD VALOREM TAXES	7,947,492	7,958,641	7,559,500	7,550,100	8,109,200
SALES TAX	1,050,079	997,318	1,090,000	1,001,400	1,011,400
SALES TAXES	1,050,079	997,318	1,090,000	1,001,400	1,011,400
MIXED BEVERAGE TAX	11,144	8,994	10,000	9,075	9,000
OTHER TAXES	11,144	8,994	10,000	9,075	9,000
ELECTRICITY	550,446	550,808	551,100	560,600	573,900
NATURAL GAS	241,356	166,698	195,000	144,100	155,300
TELEPHONE	251,900	273,369	265,000	287,000	287,000
CABLE	163,728	157,515	157,100	151,400	148,000
FRANCHISE TAXES	1,207,430	1,148,390	1,168,200	1,143,100	1,164,200
TOTAL TAXES	10,216,145	10,113,342	9,827,700	9,703,675	10,293,800
BUILDING PERMIT	136,717	172,537	127,900	190,000	120,000
PLUMBING PERMIT	56,811	65,646	51,300	46,000	49,400
HVAC PERMIT	34,649	42,491	29,700	40,689	30,000
FENCE AND SIDEWALK PERMIT	20,291	25,773	28,100	25,378	26,000
ENCROACHMENT PERMIT	-	200	-	-	-
ELECTRICAL PERMIT	30,403	33,961	24,500	29,736	25,000
TREE DISPOSITION FEE	19,930	19,155	17,900	20,500	20,000
LOW IMPACT INSPECTION FEE	8,045	9,895	8,000	11,000	10,000
HOUSING INSPECTION FEE	-	-	-	50	-
ALARM PERMIT	42,535	38,638	42,500	8,200	9,800
DRAINAGE PERMIT	2,638	4,388	3,300	6,354	3,300
TREE REMOVAL PERMIT	500	250	200	400	500
FIRE SPRINKLER PERMITS	235	816	200	1,200	-
PET LICENSES	1,160	2,320	1,600	2,330	2,300
ALCOHOLIC BEVERAGE PERMIT	3,095	2,214	3,100	2,600	2,200
ELECTRICAL CONTRACTOR PERMIT	11,156	3,516	6,300	3,996	4,000
CONTRACTOR PERMIT	45,009	27,404	20,000	27,300	15,000
PERMITS, LICENSES AND FEES	413,174	449,204	364,600	415,733	317,500
PLAN CHECKING FEE	66,648	52,893	58,400	61,047	58,000
ZPC & ZBA FEES	2,595	3,526	2,600	5,000	6,000
BUILDING STANDARDS FEE	800	1,803	-	610	-
RE-INSPECTION FEE	2,985	2,775	5,400	5,364	5,000
PREMATURE WORK FEE	7,204	3,841	5,500	5,261	5,000
AMBULANCE SERVICE	127,809	120,713	127,000	141,700	141,700
CHILD SAFETY	17,557	16,435	17,600	16,430	17,000
ALARM MONITORING	378,576	328,785	685,300	659,300	659,300
OTHER FEES AND PERMITS	20,134	8,209	15,100	24,668	20,000
SENIOR SERVICES EVENTS	31,838	37,722	20,000	35,000	35,000
RENTALS - COMMUNITY BUILDING	17,381	14,450	12,000	16,000	16,000
MEMBERSHIPS - RECREATION CENTER	168,697	177,859	160,000	170,000	170,000
DAY PASS - RECREATION CENTER	14,323	20,103	12,000	15,500	15,000
AQUATIC CLASS FEES - RECREATION CENTER	125,256	176,480	140,000	162,700	160,000
CONTRACTOR USE FEES - RECREATION CENTER	73,243	118,839	86,500	101,900	100,000
ATHLETIC LEAGUES - RECREATION CENTER	-	20	-	-	-

GENERAL FUND
DETAIL STATEMENT OF REVENUES

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
RENTALS - RECREATION CENTER	-	-	-	154	-
POOL RENTAL - RECREATION CENTER	515	53	-	-	-
MEMBERSHIPS - COLONIAL PARK	98,156	116,521	120,000	105,000	110,000
DAY PASS - COLONIAL PARK	56,143	65,984	66,000	63,100	66,000
POOL RENTAL - COLONIAL PARK	35,759	42,830	42,000	46,600	46,600
PAVILION RENTAL - COLONIAL PARK	7,283	12,701	9,500	9,500	9,500
CONCESSIONS - COLONIAL PARK	-	10,264	6,000	5,000	5,000
CONTRACTOR USE FEES - COLONIAL PARK	-	-	-	16,800	16,500
MISCELLANEOUS - CULT & REC	392,276	395,193	295,000	321,300	311,500
FALSE ALARM FEE	6,500	64,482	6,000	5,000	5,000
PET IMPOUNDMENT	3,140	1,740	2,800	2,500	2,800
RESEARCH & COPIES	974	1,286	800	800	800
AUTO DECALS	307	275	300	300	300
CHARGES FOR SERVICES	1,656,099	1,795,782	1,895,800	1,996,534	1,982,000
MUNICIPAL COURT FINES	246,692	254,240	250,000	179,000	217,000
TRAFFIC FINES	5,533	4,724	5,000	4,000	4,000
CHILD SAFETY FEE	2,400	178	1,500	325	300
FINES AND FORFEITURES	254,625	259,142	256,500	183,325	221,300
EARNINGS ON INVESTMENTS	28,721	21,274	25,000	17,500	14,000
INVESTMENT EARNINGS	28,721	21,274	25,000	17,500	14,000
SOUTHSIDE PLACE	127,394	128,750	127,400	85,377	128,750
SALE OF CITY PROPERTY	1,134	3,228	-	-	-
INSURANCE REFUNDS	-	45	-	-	-
NSF CHECKS	435	250	-	35	100
RECOVERED BAD DEBT WRITEOFFS	-	(17)	-	-	-
CASH OVER/SHORT	(255)	(484)	-	(5)	78
MISCELLANEOUS	47,312	17,014	14,700	32,338	36,990
CYCLONE CYCLES	30,000	26,500	-	-	-
GOODE COMPANY	49,577	55,656	57,100	42,710	62,200
OTHER REVENUE	255,597	230,941	199,200	160,455	228,118
TRANSFER FROM WATER & SEWER FUND	660,000	725,000	1,250,000	1,250,004	1,250,004
TRANSFER FROM SOLID WASTE FUND	280,000	280,000	310,000	309,996	310,000
TRANSFER FROM EQUIPMENT REPLACEMENT FUND	-	-	-	-	-
TRANSFERS IN	940,000	1,005,000	1,560,000	1,560,000	1,560,004
TOTAL REVENUE	13,764,361	13,874,686	14,128,800	14,037,222	14,616,722

General Fund 2013 Projected Revenue



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 City Currents* is also funded in this budget. (2013 Budget \$915,555)

City Council – Costs directly associated with the City Council, including council salaries, legal fees and election expenditures. (2013 Budget \$188,892)

ADMINISTRATION DEPARTMENT 2013 GOALS

- * Continue progress towards City Council goals.
- * Resolve detention issue associated with the College Street Drainage Project.
- * Continue to engage the public through expanded communication mechanisms and continue to review best practices for resident engagement.
- * Continue to maintain a positive employee recruitment and retention program.
- * Continue to actively encourage employees, covered spouses and retirees to participate in the city’s wellness program.
- * Continue appropriate employee succession planning.
- * Continue to evaluate employee compensation packages, with an emphasis on benefits, in an attempt to lower costs while providing appropriate levels of overall compensation.
- * Continue to host an annual internship program for MPA students.
- * Establish a mechanism for searching City Council agendas and minutes on the city’s website via Laserfiche.
- * Continue to ensure appropriate destruction of city records that are past required retention date.
- * Evaluate electronic evaluation system and, if necessary, consider other options.

BUDGET HIGHLIGHTS

- * Authorized full-time employees – 5 (2012 authorized full-time employees – 5).
 - * Legal fees – \$145,000 (2012 budget - \$145,000)
 - * Technology Management Fund charges assessed - \$82,700 (2012 budget - \$75,200).
 - * Total budget - \$1,104,447 (2012 total budget - \$1,059,200).
-

ADMINISTRATION DEPARTMENT

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
Administration					
Personnel	\$ 670,640	\$ 659,219	\$ 686,500	\$ 670,200	\$ 692,455
Operating charges	198,059	226,756	198,000	198,004	223,100
Capital	-	-	-	-	-
Total	868,699	885,975	884,500	868,204	915,555
Council					
Personnel	17,120	15,502	15,600	15,941	15,602
Operating charges	220,527	200,810	159,100	159,290	173,290
Total	237,647	216,312	174,700	175,231	188,892
Total Department	\$ 1,106,346	\$ 1,102,286	\$ 1,059,200	\$ 1,043,435	\$ 1,104,447

Administration Department Staffing Schedule

Position	Grade	2012	2013	Salary Range	
		Budget	Budget	Minimum	Maximum
Administration					
City Manager	V	1	1	Determined by Council	
City Secretary	I	1	1	73,755	99,569
HR Director	II	1	1	83,336	112,505
Executive Assistant/Deputy City Secretary	207	1	1	43,286	60,601
HR Generalist	205	1	1	36,436	51,011
Total Administration		5	5		

ADMINISTRATION DEPARTMENT

Administration Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 455,468	\$ 453,987	\$ 471,600	\$ 460,000	\$ 492,005
PART-TIME WAGES	-	-	12,000	12,000	12,000
OVERTIME	505	435	800	500	800
LONGEVITY	1,225	1,460	1,800	1,800	2,200
HEALTH & DENTAL	46,158	52,802	54,700	54,700	47,300
TMRS	91,036	74,576	51,300	51,300	51,471
FICA	29,697	30,143	38,100	32,000	38,779
WORKERS COMPENSATION	761	748	1,100	800	1,200
ALLOWANCES	22,003	23,538	23,000	23,000	23,000
OTHER BENEFITS	3,494	3,609	14,600	14,600	16,200
EMPLOYEE RELATIONS	2,556	6,416	7,500	7,500	7,500
EMPLOYEE TUITION	5,273	-	-	-	-
RECRUITING & HIRING	12,464	11,505	10,000	12,000	-
PERSONNEL	670,640	659,219	686,500	670,200	692,455
OFFICE SUPPLIES	2,305	5,761	5,000	5,000	5,000
COMMUNICATION	27,346	30,906	34,400	34,400	35,000
LEGAL	2,021	16,379	-	-	-
EQUIPMENT LEASE/RENTAL	10,536	9,904	11,000	11,000	11,000
PROFESSIONAL DUES	8,472	6,985	6,300	6,300	6,300
PUBLICATIONS	7,343	6,176	6,600	6,600	6,600
TRAVEL & TRAINING	13,931	10,468	13,000	13,000	17,000
OTHER CONTRACTED SERVICES	-	-	-	-	13,000
COMMUNITY RELATIONS	1,300	901	1,500	1,500	1,500
TRANSFER TO TECHNOLOGY					
MANAGEMENT FUND	79,805	89,400	75,200	75,204	82,700
CONTINGENCY	45,000	49,876	45,000	45,000	45,000
OPERATING	198,059	226,756	198,000	198,004	223,100
ADMINISTRATION DIVISION TOTAL	\$ 868,699	\$ 885,975	\$ 884,500	\$ 868,204	\$ 915,555

ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 15,478	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
FICA	1,176	1,102	1,100	1,500	1,102
WORKERS COMPENSATION	18	-	100	41	100
EMPLOYEE RELATIONS	448	-	-	-	-
PERSONNEL	17,120	15,502	15,600	15,941	15,602
LEGAL	206,293	172,455	145,000	145,000	145,000
PROFESSIONAL DUES	-	1,740	500	690	690
PUBLICATIONS	1,945	45	100	100	100
TRAVEL & TRAINING	3,351	6,869	6,000	6,000	7,000
COMMUNITY RELATIONS	8,938	7,434	7,500	7,500	7,500
ELECTION EXPENSE	-	12,266	-	-	13,000
OPERATING	220,527	200,810	159,100	159,290	173,290
CITY COUNCIL DIVISION TOTAL	\$ 237,647	\$ 216,312	\$ 174,700	\$ 175,231	\$ 188,892

FINANCE DEPARTMENT

The Finance Department provides a wide range of financial and administrative services to citizens and to other City Departments including: 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 the traditional accounting, accounts payable, payroll, cash management, financial reporting functions. (2013 Budget - \$784,215)

Municipal Court – Administers the City's municipal court. (2013 Budget - \$251,614)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a satisfactory way. (2013 Budget - \$552,007)

FINANCE DEPARTMENT 2013 GOALS

- * Review and update, as necessary, financial policies such as the fund balance policy, purchasing policy and the travel policy.
- * Review and update, as necessary, all financial processes such as accounts payable, payroll, utility billing, and municipal court.
- * Implement automated timekeeping after completion of payroll software conversion.
- * Implement paperless court operations (excluding court room activities) with the upgrade of the current municipal court administration software.
- * Reconfiguration of customer service counters to segregate court and utility billing processes.
- * Implementation of Citizen Access portion of Innoprise software package to give customers direct access to their utility account transactions and meter readings.
- * Review Utility Confidentiality process to ensure West U is compliant with customer privacy requirements.

FINANCE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 6 (2012 authorized full-time employees – 6).
- * Total budget - \$1,587,836 (2012 total budget - \$1,858,930).

FINANCE DEPARTMENT

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
<i>Finance</i>					
Personnel	\$ 464,161	\$ 418,874	\$ 429,000	\$ 428,700	\$ 440,715
Operating charges	448,536	352,144	335,200	332,479	343,500
Capital	3,146	-	-	-	-
Total	915,843	771,019	764,200	761,179	784,215
<i>Municipal Court</i>					
Personnel	204,988	203,700	223,700	220,700	228,064
Operating charges	14,606	25,109	24,730	23,480	23,550
Total	219,594	228,810	248,430	244,180	251,614
<i>City-Wide Charges</i>					
Operating charges	677,522	749,612	846,300	741,007	552,007
Total	677,522	749,612	846,300	741,007	552,007
<i>Total Department</i>	\$ 1,812,959	\$ 1,749,440	\$ 1,858,930	\$ 1,746,366	\$ 1,587,836

Finance Department Staffing Schedule

Position	Grade	2012	2013	Salary Range	
		Budget	Budget	Minimum	Maximum
<i>Finance</i>					
Finance Director	III	1	1	92,504	124,880
Controller	112	1	1	62,460	87,444
Treasurer	112	1	1	62,460	87,444
Accounting Specialist	204	2	2	34,053	47,673
<i>Municipal Court</i>					
Court Clerk	208	1	1	47,615	66,660
<i>Total Finance</i>		6	6		

FINANCE DEPARTMENT

Finance Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 316,114	\$ 293,315	\$ 303,000	\$ 303,000	\$ 311,323
OVERTIME	10,175	880	1,000	1,000	1,000
LONGEVITY	1,235	1,260	1,600	1,600	1,800
HEALTH & DENTAL	38,169	42,207	47,700	47,700	41,400
TMRS	63,274	47,190	32,500	32,500	32,665
FICA	24,713	22,228	23,700	23,000	24,027
WORKERS COMPENSATION	495	460	700	600	900
ALLOWANCES	6,463	6,890	6,900	6,900	6,900
OTHER BENEFITS	3,120	2,782	9,900	9,900	18,200
EMPLOYEE RELATIONS	403	1,661	2,000	2,500	2,500
PERSONNEL	464,161	418,874	429,000	428,700	440,715
OFFICE SUPPLIES	15,075	9,774	9,300	9,300	9,300
OPERATING SUPPLIES	599				
EQUIPMENT MAINTENANCE	359	205	800	500	500
COMMUNICATION	52,068	3,458	6,600	6,400	6,400
EQUIPMENT LEASE/RENTAL	7,412	7,671	5,500	4,600	4,800
FACILITIES RENTAL	7,003	-	-	-	-
PROFESSIONAL DUES	1,355	1,393	2,000	1,900	1,900
PUBLICATIONS	1,053	746	300	175	300
TRAVEL & TRAINING	7,525	5,658	8,200	8,200	8,600
OTHER CONTRACTED SERVICES	280,367	239,206	241,100	240,000	241,000
TRANSFER TO TECHNOLOGY					
MANAGEMENT FUND	75,720	84,034	61,400	61,404	70,700
OPERATING	448,536	352,144	335,200	332,479	343,500
FURNITURE & EQUIP <\$5000	3,146	-	-	-	-
CAPITAL OUTLAY	3,146	-	-	-	-
FINANCE DIVISION TOTAL	\$ 915,843	\$ 771,019	\$ 764,200	\$ 761,179	\$ 784,215

FINANCE DEPARTMENT

Municipal Court Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 144,551	\$ 145,603	\$ 158,100	\$ 157,100	\$ 160,545
OVERTIME	6,963	4,978	8,000	8,000	8,000
LONGEVITY	1,840	1,950	2,100	2,100	2,200
HEALTH & DENTAL	18,991	22,237	22,700	22,700	20,000
TMRS	20,097	16,558	11,800	11,800	17,757
FICA	11,083	10,848	12,900	11,000	13,062
WORKERS COMPENSATION	258	242	400	300	400
OTHER BENEFITS	1,205	1,283	7,700	7,700	6,100
PERSONNEL	204,988	203,700	223,700	220,700	228,064
OFFICE SUPPLIES	314	284	1,500	500	500
COMMUNICATION	1,751	438	1,000	750	750
PROFESSIONAL DUES	460	290	330	330	400
PUBLICATIONS	50	506	600	600	600
TRAVEL & TRAINING	1,692	3,775	3,300	3,300	3,300
OTHER CONTRACTED SERVICES	10,339	19,817	18,000	18,000	18,000
OPERATING	14,606	25,109	24,730	23,480	23,550
MUNICIPAL COURT DIVISION TOTAL	\$ 219,594	\$ 228,810	\$ 248,430	\$ 244,180	\$ 251,614

FINANCE DEPARTMENT

City-Wide Division Budget Detail by Line Item

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
ELECTRIC SERVICE	\$ 547,872	\$ 584,033	\$ 600,000	\$ 500,000	\$ 180,000
STREET LIGHTING - ELECTRIC SERVICE	-	-	-	-	120,000
NATURAL GAS SERVICE	-	20,565	29,000	22,000	25,000
GENERAL LIABILITY INSURANCE	10,576	9,672	15,000	15,000	15,000
ERRORS & OMISSIONS	20,236	20,010	25,000	25,000	25,000
CRIME COVERAGE FIDELITY	1,573	1,699	1,800	1,800	1,800
AUTO LIABILITY	25,014	24,832	30,000	30,000	38,000
AUTO PHYSICAL DAMAGE	17,533	17,221	16,500	17,500	17,500
UNDERGROUND STORAGE LIABILITY	-	-	-	707	707
REAL & PERSONAL PROPERTY DEDUCTIBLE	52,299 2,419	63,332 8,248	119,000 10,000	119,000 10,000	119,000 10,000
CITY-WIDE DIVISION TOTAL	\$ 677,522	\$ 749,612	\$ 846,300	\$ 741,007	\$ 552,007

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

Patrol – Provides patrol, enforcement and investigation services. (2013 Budget - \$3,094,170)

Support Services – 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. Additionally, provides the administration of the City's Direct Link alarm monitoring program. (2013 Budget - \$785,373)

POLICE DEPARTMENT 2013 GOALS

- * Continue the course of action with the detectives division. Utilize the two additional officer positions to further increase proactive measures and possible specialty assignments with outside agencies in detailed investigative units (HCSO Auto Theft, Property Crimes, DA's Office (financial crimes), etc.)
- * Strengthen and expand our training program to include the following training topics to be held annually: Leadership-Management/Defensive Tactics/Active Shooter/Firearms (Qualification and Training), SFST updates and certification course. All classes will be provided to internal and external officers as part of our training agreement with TCLEOSE.
- * Further develop the agency's training calendar located on the city's web site to accommodate a quarterly calendar. Classes will be scheduled, posted, and conducted quarterly throughout the year.
- * Complete the integration of all departmental records into Laserfiche and RMS.

POLICE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 35 (2012 authorized full-time employees – 35)
- * Total budget - \$3,879,543 (2012 total budget - \$3,688,259)

POLICE DEPARTMENT

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
<i>Patrol</i>					
Personnel	\$ 2,124,872	\$ 2,093,357	\$ 2,397,000	\$ 2,271,900	\$ 2,410,420
Operating charges	479,841	399,454	589,559	665,603	683,750
Capital	-	-	23,500	23,430	-
Total	2,604,713	2,492,811	3,010,059	2,960,933	3,094,170
<i>Support Services</i>					
Personnel	553,079	696,921	675,700	642,220	780,373
Operating charges	342	598	2,500	2,500	5,000
Total	553,421	697,519	678,200	644,720	785,373
<i>Total Department</i>	\$ 3,158,134	\$ 3,190,331	\$ 3,688,259	\$ 3,605,653	\$ 3,879,543

Police Department Staffing Schedule

Position	Grade	2012	2013	Salary Range	
		Budget	Budget	Minimum	Maximum
<i>Police Department</i>					
<i>Patrol</i>					
Police Chief	III	1	1	92,504	124,880
Police Captain	P-6	1	1	85,506	115,434
Police Sergeant	P-4	5	5	64,716	87,366
Police Officer	P-2	17	17	49,330	66,595
Support Services Supe	208	1	1	47,615	66,660
<i>Support Services</i>					
Administrative Assista	205	2	2	36,436	51,011
Emergency Dispatcher	P-1	8	8	35,763	50,069
<i>Total Police</i>		35	35		

POLICE DEPARTMENT

Patrol Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 1,336,037	\$ 1,323,685	\$ 1,565,900	\$ 1,400,000	\$ 1,533,015
OVERTIME	162,772	165,092	160,000	220,000	200,000
LONGEVITY	6,365	7,137	8,400	8,400	9,400
HEALTH & DENTAL	172,226	205,096	239,800	239,800	205,300
TMRS	286,627	234,581	181,100	181,100	181,211
FICA	110,821	109,744	133,200	127,400	133,294
WORKERS COMPENSATION	24,753	21,965	38,300	25,000	31,300
ALLOWANCES	8,159	7,578	6,900	6,800	6,900
OTHER BENEFITS	14,609	15,160	60,900	60,900	107,500
EMPLOYEE RELATIONS	2,353	3,095	2,500	2,500	2,500
EMPLOYEE TUITION	150	-	-	-	-
RECRUITING & HIRING	-	224	-	-	-
PERSONNEL	2,124,872	2,093,357	2,397,000	2,271,900	2,410,420
OFFICE SUPPLIES	6,814	7,025	5,400	8,600	6,900
APPREHENSION & JAILING	442	181	1,000	1,000	1,000
OPERATING SUPPLIES	22,664	26,304	24,500	24,500	24,500
FUEL	-	38	-	69,900	69,900
EQUIPMENT MAINTENANCE	6,587	356	10,000	10,000	10,000
VEHICLE MAINTENANCE	-	-	-	20	-
COMMUNICATION	951	1,654	2,000	2,000	2,000
CONSULTANTS	4,797	2,991	2,000	2,000	3,000
EQUIPMENT LEASE/RENTAL	-	4,216	2,000	4,925	6,000
PROFESSIONAL DUES	1,747	1,681	1,850	1,850	1,850
PUBLICATIONS	750	339	1,400	1,400	1,400
TRAVEL & TRAINING	16,341	17,057	17,900	17,900	19,000
LAW ENFORCEMENT LIABILITY	13,203	12,487	14,000	14,000	14,000
COMMUNITY RELATIONS	1,008	27	1,000	1,000	1,000
TRANSFER TO VEHICLE REPLACEMENT FUND	96,504	98,210	101,709	101,712	105,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	308,033	226,888	404,800	404,796	418,200
OPERATING	479,841	399,454	589,559	665,603	683,750
OTHER EQUIPMENT	-	-	23,500	23,430	-
CAPITAL	-	-	23,500	23,430	-
PATROL DIVISION TOTAL	\$ 2,604,713	\$ 2,492,811	\$ 3,010,059	\$ 2,960,933	\$ 3,094,170

POLICE DEPARTMENT

Support Services Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 329,887	\$ 428,365	\$ 427,800	\$ 370,000	\$ 475,730
OVERTIME	59,695	71,328	64,000	92,520	79,000
LONGEVITY	2,300	3,056	3,800	3,100	2,900
HEALTH & DENTAL	51,709	67,825	64,000	64,000	89,200
TMRS	74,240	78,650	51,800	51,800	57,988
FICA	29,585	38,304	38,100	35,000	42,655
WORKERS COMPENSATION	640	777	1,200	800	1,200
ALLOWANCES	-	1,913	2,100	2,100	2,100
OTHER BENEFITS	5,023	6,703	22,900	22,900	29,600
PERSONNEL	553,079	696,921	675,700	642,220	780,373
OPERATING SUPPLIES	-	-	-	-	2,500
TRAVEL & TRAINING	342	598	2,500	2,500	2,500
OPERATING	342	598	2,500	2,500	5,000
COMMUNICATIONS DIVISION TOTAL	\$ 553,421	\$ 697,519	\$ 678,200	\$ 644,720	\$ 785,373

FIRE DEPARTMENT

The Fire Department is responsible for protecting our residents and visitors from the ravages of fire and other disasters, whether natural or manmade.

FIRE DEPARTMENT MISSION

The preservation of lives and property.

FIRE DEPARTMENT DIVISIONS

Fire – Provides fire inspections, fire prevention, fire suppression, public education, emergency medical service, and emergency management coordination.

FIRE DEPARTMENT 2013 GOALS

- * To provide the highest quality Fire & EMS response services to the community.
- * To provide superior customer service to the community and to other departments within the City.
- * Continue to provide live fire suppression training for all Firefighters.
- * Continue to provide firefighter survival training for all Firefighters.
- * Continue to provide supervision and management training for all Fire Officers.
- * To restructure the public education & fire prevention programs conducted within West University Place schools.

FIRE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 23 (2012 authorized full-time employees – 23).
- * Total budget - \$2,788,416 (2012 total budget - \$2,592,683).

FIRE DEPARTMENT

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
Fire					
Personnel	\$ 2,456,052	\$ 2,274,890	\$ 2,203,600	\$ 2,173,100	\$ 2,354,816
Operating charges	327,136	276,621	343,592	363,688	339,900
Capital	7,395	20,033	45,491	45,226	93,700
Total	2,790,583	2,571,544	2,592,683	2,582,014	2,788,416
Total Department	\$ 2,790,583	\$ 2,571,544	\$ 2,592,683	\$ 2,582,014	\$ 2,788,416

Fire Department Staffing Schedule

Position	Grade	2012	2013	Salary Range	
		Budget	Budget	Minimum	Maximum
Fire Department					
Fire Chief	III	1	1	92,504	124,880
Fire Marshal/Assistant	F-5	1	1	85,385	102,470
Fire Captain	F-4	3	3	73,384	95,399
Fire Lieutenant	F-3	3	3	67,198	91,815
Firefighter/Paramedic	F-1	15	15	47,744	65,886
Total Fire		23	23		

FIRE DEPARTMENT

Fire Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 1,553,599	\$ 1,469,526	\$ 1,455,300	\$ 1,426,000	\$ 1,499,204
PART-TIME WAGES	26,908	8,870	-	-	-
OVERTIME	107,410	101,407	103,000	120,000	100,000
LONGEVITY	13,420	13,737	14,100	14,100	15,300
HEALTH & DENTAL	232,838	257,573	240,900	240,900	283,400
TMRS	336,133	254,002	164,500	164,500	167,905
FICA	131,420	120,041	121,000	117,000	123,507
WORKERS COMPENSATION	27,236	20,851	36,000	22,800	25,300
ALLOWANCES	8,375	8,930	9,900	8,900	8,900
OTHER BENEFITS	15,971	16,132	56,700	56,700	129,100
EMPLOYEE RELATIONS	2,742	3,820	2,200	2,200	2,200
PERSONNEL	2,456,052	2,274,890	2,203,600	2,173,100	2,354,816
OFFICE SUPPLIES	1,312	3,531	3,000	3,000	3,000
OPERATING SUPPLIES	40,452	28,314	42,000	42,000	42,000
FUEL	629	-	-	14,800	14,800
EQUIPMENT MAINTENANCE	18,703	16,715	16,000	16,000	16,000
VEHICLE MAINTENANCE	17,910	13,915	15,000	20,000	15,000
COMMUNICATION	2,587	647	1,000	500	500
PROFESSIONAL DUES	2,263	3,225	3,200	4,000	3,200
PUBLICATIONS	290	922	1,500	1,500	1,500
TRAVEL & TRAINING	19,884	18,870	20,000	20,000	20,000
OTHER CONTRACTED SERVICES	27,557	27,921	27,600	27,600	52,600
COMMUNITY RELATIONS	5,166	4,123	4,000	4,000	4,000
TRANSFER TO VEHICLE REPLACEMENT FUND	25,209	25,209	35,292	35,292	32,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	165,174	133,230	175,000	174,996	135,300
OPERATING	327,136	276,621	343,592	363,688	339,900
FURNITURE & EQUIP <\$5000	-	-	1,000	738	-
TRUCKS	-	-	19,000	18,997	-
OTHER EQUIPMENT	7,395	20,033	25,491	25,491	93,700
CAPITAL	7,395	20,033	45,491	45,226	93,700
FIRE DIVISION TOTAL	\$ 2,790,583	\$ 2,571,544	\$ 2,592,683	\$ 2,582,014	\$ 2,788,416

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; 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 ensure 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. (2013 Budget - \$547,121)

Development Services – Enforces the City's building, plumbing and electrical codes to ensure the construction and maintenance of safe residential and commercial structures. (2013 Budget - \$409,007)

Streets & Drainage – Maintains the City's streets and storm water drainage system. (2013 Budget - \$237,683)

Facilities Management – Maintains the City's buildings and related equipment. (2013 Budget - \$589,738)

General Services – Provides fleet maintenance service and maintains the City's traffic control systems. (2013 Budget - \$730,634)

Planning – Enforces the City's zoning ordinances. (2013 Budget - \$338,292)

PUBLIC WORKS DEPARTMENT 2013 GOALS

- * Continue monitoring and weekly reporting of the City of Houston's Kirby Drive and Buffalo Speedway infrastructure reconstruction projects to minimize disruptive impact on West U.
- * Continue to support City efforts for acquisition of the necessary mitigation for the College Ave/Bellaire Blvd Improvement Project.
- * Review ordinances regarding noise and parking nuisances and propose revisions where necessary and practical.
- * Continue to enhance City owned property acquisitions to be ready and available to maximize their benefit to the City (Westpark and Ruffino Hills).
- * Develop additional funding sources and programs for major equipment replacement and "Pay as you go" Capital Improvement Projects.

PUBLIC WORKS DEPARTMENT 2013 GOALS (cont'd)

- * Finalize the template for the Citywide Standard Operating Procedures and Preventative Maintenance programs.
- * Review and adopt the state adopted 2009 International Energy Conservation Code.
- * Review and adopt the 2011 National Electrical Code.
- * Review 2012 significant changes for each of the I-Codes, 2011 National Electrical Code and attend educational classes when available in preparation for inspecting using the new codes.
- * Continue to maintain current certifications, licenses and continuing education requirements for staff.
- * Each inspector shall work towards obtaining one additional ICC certification annually.
- * Work to develop tree preservation regulations that focus on the preservation of canopy coverage and site conditions versus preservation of individual trees.
- * Work to develop non-residential zoning regulations that encourage the highest and best use of a property, through a comprehensive review and study (with assistance from a third party consultant) of the non-residential zoning and development regulations.
- * Continue to develop and refine code compliance procedures for non-compliant and substandard structures.
- * Continue to monitor and review conditions and the need for rehabilitation of Ruskin Street, West College and other streets in Priority Areas 1, 2, and 3; this will include Buffalo Speedway. Continue to maintain these roadways while developing a plan to provide for roadway replacement as well as funding necessary for the replacement.
- * Implement a new citywide fleet maintenance program.
- * Continue inspection programs to ensure compliance with MUTCD minimum retro reflectivity levels for regulatory signs.
- * Recommend replacement schedule for all major building mechanical equipment.
- * Continue implementation of software management program for inventory, work orders and preventative maintenance.
- * Develop a succession and management oversight program.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 20 (2012 authorized full-time employees – 20)
- * Total budget - \$2,852,475 (2012 total budget - \$3,099,826)

PUBLIC WORKS DEPARTMENT

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
<i>Public Works Administration</i>					
Personnel	\$ 300,904	\$ 307,707	\$ 309,800	\$ 306,100	\$ 315,871
Operating charges	202,831	204,332	203,615	205,150	226,250
Capital	1,060	-	-	-	5,000
Total	504,795	512,039	513,415	511,250	547,121
<i>Development Services</i>					
Personnel	358,154	355,507	381,500	375,590	387,740
Operating charges	19,788	16,933	21,389	22,968	21,267
Capital	4,576	-	-	-	-
Total	382,518	372,440	402,889	398,558	409,007
<i>Streets & Drainage</i>					
Personnel	119,339	82,703	115,000	106,700	140,633
Operating charges	69,568	92,142	114,311	116,466	97,050
Total	188,907	174,845	229,311	223,166	237,683
<i>Facilities Management</i>					
Personnel	154,657	169,692	176,600	174,600	177,438
Operating charges	188,144	292,837	445,918	503,443	393,300
Capital	26,016	55,255	49,000	49,000	19,000
Total	368,817	517,784	671,518	727,043	589,738
<i>General Services</i>					
Personnel	441,246	393,633	425,350	386,250	397,934
Operating charges	370,046	412,160	499,714	204,516	291,100
Capital	47,289	18,061	42,500	42,500	41,600
Total	858,581	823,855	967,564	633,266	730,634
<i>Planning</i>					
Personnel	247,882	220,238	251,600	255,525	257,342
Operating charges	56,746	56,019	63,529	62,528	76,950
Capital	-	-	-	-	4,000
Total	304,628	276,256	315,129	318,053	338,292
<i>Total Department</i>	\$ 2,608,246	\$ 2,677,219	\$ 3,099,826	\$ 2,811,336	\$ 2,852,475

Public Works Staffing Schedule (General Fund)

Position	Grade	2012	2013	Salary Range	
		Budget	Budget	Minimum	Maximum
Public Works					
Public Works Administration					
Asst. City Manager\Public Works					
Dir	IV	1	1	102,679	138,616
Office Coordinator	206	1	1	39,351	55,092
Secretary	203	1	1	31,825	44,555
Development Services					
Chief Building Official	112	1	1	62,460	87,444
Building Inspector	206	2	2	39,351	55,092
Permit Technician	204	2	2	34,053	47,673
Streets & Drainage					
Maintenance Worker III	204	1	1	34,053	47,673
Maintenance Worker I	202	1	1	29,743	41,640
Facilities Management					
Facilities Maintenance Mgr	111	1	1	54,313	76,038
Facilities Maintenance Tech	205	1	1	36,436	51,011
General Services					
Asst Director - Public Works	113	1	1	71,829	100,560
Crew Leader	205	1	1	36,436	51,011
Lead Traffic Technician	206	1	1	39,351	55,092
Mechanic	204	1	1	34,053	47,673
Driver/Equipment Operator	203	-	-	31,825	44,555
Traffic Technician	203	1	1	31,825	44,555
Planning					
City Planner	112	1	1	62,460	87,444
Code Enforcement/ACO	205	1	1	36,436	51,011
Planning Assistant	204	1	1	34,053	47,673
Total Public Works		20	20		

PUBLIC WORKS DEPARTMENT

Public Works Administration Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 210,408	\$ 217,221	\$ 223,100	\$ 220,000	\$ 229,104
OVERTIME	1,706	3,688	3,000	3,000	3,000
LONGEVITY	1,550	1,685	1,900	1,900	2,100
HEALTH & DENTAL	19,421	21,342	21,500	21,500	19,000
TMRS	41,678	35,816	24,500	24,500	24,353
FICA	15,083	15,872	18,000	17,500	17,914
WORKERS COMPENSATION	484	380	500	400	700
ALLOWANCES	6,463	6,890	6,900	6,900	6,900
OTHER BENEFITS	1,955	2,082	7,400	7,400	9,700
EMPLOYEE RELATIONS	2,156	2,732	3,000	3,000	3,100
PERSONNEL	300,904	307,707	309,800	306,100	315,871
OFFICE SUPPLIES	3,135	6,392	10,700	10,700	10,700
OPERATING SUPPLIES	14,265	4,098	1,300	1,600	800
EQUIPMENT MAINTENANCE	1,107	898	1,250	1,100	1,750
COMMUNICATION	899	445	1,000	800	1,000
ELECTRIC SERVICE	-	-	-	-	15,000
CONSULTANTS	24,390	21,748	30,000	32,000	30,000
EQUIPMENT LEASE/RENTAL	6,543	5,872	7,400	6,950	7,200
PROFESSIONAL DUES	1,061	2,113	1,365	1,800	1,600
PUBLICATIONS	-	-	-	-	-
TRAVEL & TRAINING	1,700	344	3,000	2,900	3,200
OTHER CONTRACTED SERVICES	1,060	1,570	1,000	900	1,000
COMMUNITY RELATIONS	515	394	1,100	900	1,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	148,156	160,458	145,500	145,500	153,000
OPERATING	202,831	204,332	203,615	205,150	226,250
FURNITURE & EQUIP <\$5000	1,060	-	-	-	5,000
CAPITAL	1,060	-	-	-	5,000
PUBLIC WORKS ADMINISTRATION DIVISION TOTAL	\$ 504,795	\$ 512,039	\$ 513,415	\$ 511,250	\$ 547,121

PUBLIC WORKS DEPARTMENT

Development Services Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 248,931	\$ 247,422	\$ 271,200	\$ 271,200	\$ 275,725
OVERTIME	5,163	8,410	6,000	2,000	4,000
LONGEVITY	1,465	1,705	2,100	2,100	2,400
HEALTH & DENTAL	28,697	32,012	35,700	35,700	31,100
TMRS	48,756	40,504	29,300	29,300	29,336
FICA	19,434	19,588	21,600	20,000	21,579
WORKERS COMPENSATION	871	798	1,300	1,000	1,200
ALLOWANCES	1,913	2,040	2,100	2,040	2,100
OTHER BENEFITS	2,924	2,989	12,200	12,200	20,300
EMPLOYEE RELATIONS	-	-	-	50	-
RECRUITING & HIRING	-	39	-	-	-
PERSONNEL	358,154	355,507	381,500	375,590	387,740
OFFICE SUPPLIES	972	1,042	1,500	1,500	1,500
OPERATING SUPPLIES	2,725	1,447	3,000	3,000	3,000
EQUIPMENT MAINTENANCE	1,873	828	-	-	-
VEHICLE MAINTENANCE	-	124	-	-	-
COMMUNICATION	1,375	955	3,480	3,480	3,480
EQUIPMENT LEASE/RENTAL	-	993	1,500	1,500	1,500
PROFESSIONAL DUES	825	575	747	640	747
PUBLICATIONS	-	635	500	2,650	500
TRAVEL & TRAINING	5,611	3,607	3,480	3,315	4,940
COMMUNITY RELATIONS	-	319	775	475	600
TRANSFER TO VEHICLE REPLACEMENT FUND	6,407	6,407	6,407	6,408	5,000
OPERATING	19,788	16,933	21,389	22,968	21,267
FURNITURE & EQUIP <\$5000	4,576	-	-	-	-
CAPITAL	4,576	-	-	-	-
DEVELOPMENT SERVICES DIVISION TOTAL	\$ 382,518	\$ 372,440	\$ 402,889	\$ 398,558	\$ 409,007

PUBLIC WORKS DEPARTMENT

Streets & Drainage Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 71,493	\$ 51,653	\$ 63,000	\$ 60,000	\$ 81,122
ON CALL	900	2,115	3,800	2,500	3,800
OVERTIME	11,497	5,128	9,000	6,000	6,000
LONGEVITY	245	264	300	-	500
HEALTH & DENTAL	10,118	7,981	22,700	22,700	19,900
TMRS	15,929	9,214	5,500	5,500	9,110
FICA	6,423	4,516	4,100	4,000	6,701
WORKERS COMPENSATION	1,625	1,039	1,500	900	2,200
OTHER BENEFITS	1,109	792	4,900	4,900	11,100
EMPLOYEE RELATIONS	-	-	200	200	200
PERSONNEL	119,339	82,703	115,000	106,700	140,633
OPERATING SUPPLIES	709	2,978	2,050	2,000	2,000
FUEL	-	-	-	2,200	2,200
EQUIPMENT MAINTENANCE	1,252	2,350	1,500	1,000	1,000
DRAINAGE MAINTENANCE	19,544	28,096	29,000	29,000	29,000
STREET MAINTENANCE	32,645	46,358	37,000	37,500	37,000
TRAFFIC CONTROL MAINTENANCE	-	247	-	-	-
COMMUNICATION	-	-	800	800	2,500
TRAVEL & TRAINING	-	-	350	350	350
OTHER CONTRACTED SERVICES	3,323	6,044	32,500	32,500	12,500
COMMUNITY RELATIONS	1,370	-	2,500	2,500	2,500
TRANSFER TO VEHICLE REPLACEMENT FUND	10,725	6,069	8,611	8,616	8,000
OPERATING	69,568	92,142	114,311	116,466	97,050
STREETS & DRAINAGE DIVISION TOTAL	\$ 188,907	\$ 174,845	\$ 229,311	\$ 223,166	\$ 237,683

PUBLIC WORKS DEPARTMENT

Facility Maintenance Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 99,812	\$ 108,745	\$ 110,100	\$ 110,000	\$ 113,203
ON CALL	-	-	2,800	2,800	2,800
OVERTIME	930	3,118	5,000	5,000	5,000
LONGEVITY	135	300	500	-	600
HEALTH & DENTAL	21,793	26,128	27,000	27,000	23,500
TMRS	19,464	17,826	12,300	12,300	12,350
FICA	7,375	8,213	9,000	8,000	9,085
WORKERS COMPENSATION	2,048	2,027	2,900	2,500	2,700
ALLOWANCES	1,913	2,040	2,100	2,100	2,100
OTHER BENEFITS	1,187	1,295	4,900	4,900	6,100
PERSONNEL	154,657	169,692	176,600	174,600	177,438
OFFICE SUPPLIES	122	-	500	100	300
OPERATING SUPPLIES	560	3,691	4,360	2,000	3,700
FUEL	-	-	-	5,400	5,400
EMERGENCY GENERATOR FUEL	-	-	-	10,241	-
EQUIPMENT MAINTENANCE	19,839	31,846	44,500	47,100	54,500
VEHICLE MAINTENANCE	611	-	-	-	-
BUILDING & GROUNDS MAINTENANCE	58,653	46,260	64,550	64,550	64,600
EQUIPMENT LEASE/RENTAL	-	19	-	-	-
PROFESSIONAL DUES	-	235	1,600	1,600	1,600
PUBLICATIONS	-	503	-	1,500	-
TRAVEL & TRAINING	554	-	5,200	4,700	5,200
OTHER CONTRACTED SERVICES	107,805	201,067	315,992	357,036	248,000
TRANSFER TO VEHICLE REPLACEMENT FUND	-	9,216	9,216	9,216	10,000
OPERATING	188,144	292,837	445,918	503,443	393,300
OTHER EQUIPMENT	26,016	55,255	3,000	3,000	1,500
OTHER CONSTRUCTION COSTS	-	-	46,000	46,000	17,500
CAPITAL	26,016	55,255	49,000	49,000	19,000
FACILITY MAINTENANCE TOTAL	\$ 368,817	\$ 517,784	\$ 671,518	\$ 727,043	\$ 589,738

PUBLIC WORKS DEPARTMENT

General Services Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 285,688	\$ 259,192	\$ 269,700	\$ 240,000	\$ 254,505
PART-TIME WAGES	-	18	-	-	-
ON CALL	-	-	11,200	8,000	-
OVERTIME	8,631	6,562	11,000	8,000	8,000
LONGEVITY	2,305	1,955	2,900	2,400	1,400
HEALTH & DENTAL	51,731	54,569	59,000	59,000	65,000
TMRS	56,540	42,154	29,700	29,700	27,443
FICA	21,740	19,719	21,900	20,000	20,186
WORKERS COMPENSATION	8,165	3,594	4,900	4,000	4,300
ALLOWANCES	1,913	2,040	2,100	2,100	2,100
OTHER BENEFITS	3,601	3,161	12,400	12,400	14,700
EMPLOYEE RELATIONS	932	668	550	650	300
PERSONNEL	441,246	393,633	425,350	386,250	397,934
OFFICE SUPPLIES	92	669	600	600	600
OPERATING SUPPLIES	8,482	14,381	13,409	11,400	14,100
FUEL	161,958	212,449	278,100	8,800	73,800
EQUIPMENT MAINTENANCE	16,996	10,444	9,000	9,000	6,500
VEHICLE MAINTENANCE	87,692	65,294	52,500	52,500	59,600
TRAFFIC CONTROL MAINTENANCE	18,842	29,294	36,050	32,000	30,000
COMMUNICATION	98	126	800	-	-
ELECTRIC SERVICE	-	-	-	-	8,000
EQUIPMENT LEASE/RENTAL	-	523	-	800	800
PROFESSIONAL DUES	-	-	3,120	2,900	3,100
PUBLICATIONS	1,990	3,519	-	-	500
TRAVEL & TRAINING	2,621	2,873	5,960	5,600	9,500
OTHER CONTRACTED SERVICES	24,228	27,670	47,255	30,000	30,000
COMMUNITY RELATIONS	2,987	2,000	5,000	3,000	2,600
TRANSFER TO VEHICLE REPLACEMENT FUND	44,060	42,919	47,920	47,916	52,000
OPERATING	370,046	412,160	499,714	204,516	291,100
FURNITURE & EQUIP <\$5000	16,225	2,921	2,500	2,500	8,800
OTHER EQUIPMENT	31,064	15,140	40,000	40,000	28,800
CONSTRUCTION COSTS	-	-	-	-	4,000
CAPITAL	47,289	18,061	42,500	42,500	41,600
GENERAL SERVICES DIVISION TOTAL	\$ 858,581	\$ 823,855	\$ 967,564	\$ 633,266	\$ 730,634

PUBLIC WORKS DEPARTMENT

Planning Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 172,949	\$ 156,717	\$ 182,600	\$ 182,600	\$ 186,217
OVERTIME	3,130	116	-	4,100	2,500
LONGEVITY	1,450	1,463	1,900	1,900	2,000
HEALTH & DENTAL	20,826	22,212	24,500	24,500	21,300
TMRS	33,735	24,894	19,300	19,300	19,835
FICA	13,043	11,592	14,200	14,100	14,590
WORKERS COMPENSATION	302	255	500	400	500
ALLOWANCES	575	1,200	1,200	1,200	1,200
OTHER BENEFITS	1,872	1,788	7,400	7,400	9,200
EMPLOYEE RELATIONS	-	-	-	25	-
PERSONNEL	247,882	220,238	251,600	255,525	257,342
OFFICE SUPPLIES	1,450	1,514	1,500	1,500	2,000
OPERATING SUPPLIES	2,483	2,594	2,720	2,720	3,220
COMMUNICATION	2,027	3,267	4,200	4,200	4,530
ELECTRIC SERVICE	-	-	-	-	1,500
PROFESSIONAL DUES	2,027	127	1,000	800	1,000
PUBLICATIONS	144	542	400	400	700
TRAVEL & TRAINING	1,379	631	2,500	2,500	3,000
OTHER CONTRACTED SERVICES	42,027	40,633	45,000	45,000	55,000
COMMUNITY RELATIONS	-	1,500	1,000	200	-
TRANSFER TO VEHICLE REPLACEMENT FUND	5,209	5,209	5,209	5,208	6,000
OPERATING	56,746	56,019	63,529	62,528	76,950
FURNITURE & EQUIP <\$5000	-	-	-	-	4,000
CAPITAL	-	-	-	-	4,000
PLANNING DIVISION TOTAL	\$ 304,628	\$ 276,256	\$ 315,129	\$ 318,053	\$ 338,292

PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department is responsible for operating and maintaining the West University Place Recreation Center, the Colonial Park Pool, the Community Building/Senior Center, the Scout House and seven (7) municipal parks and playgrounds. The department also is responsible for planning, implementing and evaluating a variety of recreational/leisure activities and special events for all ages.

PARKS AND RECREATION DEPARTMENT MISSION

The West University Place Parks and Recreation Department team offers quality programs, facilities and services that encourage community participation and promotes fun, physical activity and growth, in a safe and wholesome environment

PARKS AND RECREATION DEPARTMENT DIVISIONS

P&R Administration – Provides management and leadership for the Department’s divisions. (2013 Budget - \$534,775)

Senior Services – Provides transportation, leisure and social services for the senior citizens of West University Place. (2013 Budget - \$256,773)

Recreation Center – Cost center for the operation of the pool and recreation facilities at the West University Place Recreation Center. (2013 Budget - \$1,259,815)

Parks Management – (Formerly Facilities Maintenance) - Maintains the City’s parks and landscaping. (2013 Budget - \$388,541)

Colonial Park Pool – Operation of the pool at Colonial Park. (2013 Budget - \$413,432)

PARKS AND RECREATION DEPARTMENT 2013 GOALS

- * Continue appointing sub-committees of the Parks Board, Senior Board and Friends Board to assist staff in the ongoing efforts to achieve excellence in customer service, program and activity planning, identifying development needs in parks and recreational facilities and in being the conduit for citizen feedback to staff.
 - * Generate \$1,200,000 in revenue in 2013 through fee-based leisure program offerings, recreational facilities membership sales and facility rentals.
 - * Partner with the Friends of West University Place Parks in facilitating three park re-development projects:
 - Complete reconstruction of the Judson Park tennis court and lighting system.
 - Install an artificial shade structure over the entire 5 to 12 year olds playground system at Wier Park.
 - Install a new 5 to 12 year olds play structure at Whitt Johnson Park.
 - * Continue efforts in growing the number of residents who participate in the Senior Services division leisure program offerings with active support from both the Good Neighbor Team and the Senior Board.
 - * Continue to offer cross-generational activities at both the Senior Center and the Recreation Center in an effort to offer the active/adventure programs and special events that the “Baby Boomer” generation demands.
-

PARKS AND RECREATION DEPARTMENT 2013 GOALS (cont'd)

- * Continue to develop active partnerships with area agencies and organizations that will improve the overall quality of life for older residents through leisure programming, transportation services and social services referrals.
- * Survey the Recreation Center and Colonial Park Pool Membership to elicit public opinion on matters such as the current hours of operations, benefits of membership versus walk-in, expansion of special themed “Family Nights & Weekends,” development of special “after hours ‘tween and teen” special events, enhancement of semi-private and private pool and possibly WUP Recreation Center rentals, concession menu and pricing, and developing a means of eliciting feedback from our leisure program participants and instructors, to ensure continued positive growth.
- * Collaborate with the Finance, IT and Public Works Departments to identify true cost centers for the Recreation Center, Colonial Park Pool, Senior Center/Community Building, Scout House and neighborhood parks to help with annually updating the department fee schedule.
- * Continue to work with the Administration and IT Departments in the area of growing and promoting the citywide social networking initiatives.
- * Collaborate with Public Works Forestry Division to develop and implement a five-year re-forestation plan for all parks and public facilities grounds to ensure that we continue to enjoy wonderful tree canopies for many years to come.
- * Complete Phase II of the Tree Maintenance Program that was initiated in 2012. This maintenance program exclusively involves WUP parks and the intention is to ensure the health and subsequently extend the life of our trees, ensure the safety of our park users and to ensure an aesthetically pleasing environment within our parks system.
- * Enhance our seasonal color planting schedule to improve the overall appearance of municipal planting areas, including increasing the number of annual color plantings on all high profile medians that the department is responsible for from two to four.
- * Collaborate with the Human Resources and Finance Departments to improve recruiting, hiring, training and retention efforts for the Recreation Division’s year-around and seasonal part-time positions of Lifeguard, Swim Instructors and Recreation Attendants and the Senior Services Division part-time positions of Rental Caretaker and Senior Driver.
- * Investigate opportunities for increasing the number of citizen rentals of the Community Building and Senior Center facility.

PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 11 (2012 authorized full-time employees – 11)
- * Total budget - \$2,853,336. (2012 total budget - \$2,439,910)

PARKS & RECREATION DEPARTMENT

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
<i>P&R Administration</i>					
Personnel	\$ 309,537	\$ 314,590	\$ 334,900	\$ 323,500	\$ 332,675
Operating charges	218,393	392,307	338,735	339,560	202,100
Capital	-	11,322	-	-	-
Total	527,930	718,219	673,635	663,060	534,775
<i>Senior Services</i>					
Personnel	153,666	170,363	173,100	165,900	178,165
Operating charges	51,464	51,015	69,297	76,983	78,608
Total	205,130	221,379	242,397	242,883	256,773
<i>Recreation Center</i>					
Personnel	403,664	453,550	535,400	502,500	516,466
Operating charges	261,759	320,031	395,500	400,000	743,349
Total	665,423	773,581	930,900	902,500	1,259,815
<i>Parks Management</i>					
Personnel	105,480	98,047	116,200	113,405	126,371
Operating charges	126,453	113,711	250,578	250,587	262,170
Total	231,933	211,757	366,778	363,992	388,541
<i>Colonial Park</i>					
Personnel	117,646	131,666	148,200	147,200	175,971
Operating charges	32,012	57,143	78,000	75,200	237,461
Total	149,658	188,809	226,200	222,400	413,432
Total Department		\$ 2,113,746	\$ 2,439,910	\$ 2,394,835	\$ 2,853,336

Parks and Recreation Department Staffing Schedule

Position	Grade	2012	2013	Salary Range	
		Budget	Budget	Minimum	Maximum
<i>Parks and Recreation</i>					
<i>Community Building</i>					
Parks and Recreation Director	III	1	1	92,504	124,880
Administrative Manager	111	1	1	54,313	76,038
Executive Director FWUP	109	1	1	41,068	57,496
<i>Senior Services</i>					
Senior Services Manager	111	1	1	54,313	76,038
Recreation Specialist	205	1	1	36,436	51,011
<i>Recreation Center</i>					
Recreation Manager	111	1	1	54,313	76,038
Assistant Recreation Mgr	206	1	1	39,351	55,092
Recreation Specialist	205	2	2	36,436	51,011
<i>Facility Maintenance</i>					
Crew Leader	205	1	1	36,436	51,011
Parks Technician	201	1	1	27,797	38,916
Total Parks and Recreation		11	11		

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Administration Division Line Item

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 212,871	\$ 220,500	\$ 241,200	\$ 231,000	\$ 236,550
PART-TIME WAGES	68	-	-	-	-
LONGEVITY	1,370	1,490	1,700	1,700	2,400
OTHER COMPENSATION	1,414	-	-	-	-
HEALTH & DENTAL	24,348	28,123	28,600	28,600	25,100
TMRS	42,407	36,044	26,200	26,200	24,848
FICA	15,787	16,418	19,300	18,000	18,277
WORKERS COMPENSATION	414	388	600	500	600
ALLOWANCES	8,375	8,930	8,900	8,900	8,900
OTHER BENEFITS	1,975	2,091	7,400	7,400	15,000
EMPLOYEE RELATIONS	508	606	1,000	1,200	1,000
PERSONNEL	309,537	314,590	334,900	323,500	332,675
OFFICE SUPPLIES	1,006	811	1,600	1,600	1,100
OPERATING SUPPLIES	3,336	3,709	3,730	3,730	2,800
MISCELLANEOUS	16,369	45	-	-	-
EQUIPMENT MAINTENANCE	-	-	-	125	-
BUILDING & GROUNDS MAINTENANCE	-	-	-	700	-
COMMUNICATION	19,296	21,762	22,705	22,705	22,705
ELECTRIC SERVICE	-	-	-	-	20,000
EQUIPMENT LEASE/RENTAL	4,525	2,578	4,000	4,000	4,000
PROFESSIONAL DUES	2,684	1,274	2,100	2,100	2,420
TRAVEL & TRAINING	3,631	4,000	4,000	4,000	4,675
INSTRUCTOR FEES	-	(240)	-	-	-
TRI-SPORTS	80,000	80,000	80,000	80,000	80,000
COMMUNITY RELATIONS	2,594	2,708	2,500	2,500	3,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	84,952	275,659	218,100	218,100	61,400
OPERATING	218,393	392,307	338,735	339,560	202,100
FURNITURE & EQUIP <\$5000	-	11,322	-	-	-
CAPITAL	-	11,322	-	-	-
PARKS AND RECREATION ADMINISTRATION DIVISION TOTAL	\$ 527,930	\$ 718,219	\$ 673,635	\$ 663,060	\$ 534,775

PARKS AND RECREATION DEPARTMENT

Senior Services Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 94,779	\$ 102,450	\$ 105,600	\$ 100,000	\$ 108,035
PART-TIME WAGES	18,955	25,625	25,500	25,500	25,500
OVERTIME	773	1,351	1,400	800	1,400
LONGEVITY	390	545	700	600	700
HEALTH & DENTAL	10,248	12,236	12,600	12,600	13,700
TMRS	18,157	16,271	11,300	11,300	11,454
FICA	8,700	9,822	10,300	9,500	10,376
WORKERS COMPENSATION	520	802	800	700	900
OTHER BENEFITS	1,144	1,263	4,900	4,900	6,100
PERSONNEL	153,666	170,363	173,100	165,900	178,165
OFFICE SUPPLIES	820	1,325	1,200	1,200	1,200
OPERATING SUPPLIES	5,804	2,566	9,031	9,031	9,031
FUEL	-	-	-	8,000	8,000
COMMUNICATION	4,522	4,949	6,292	6,292	6,292
EQUIPMENT LEASE/RENTAL	986	687	1,200	900	1,200
PROFESSIONAL DUES	350	152	300	350	300
TRAVEL & TRAINING	1,717	582	1,905	1,650	1,905
INSTRUCTOR FEES	13,215	18,660	24,810	25,000	25,680
COMMUNITY RELATIONS	13,036	11,150	13,000	13,000	13,000
BOARDS AND COMMITTEES	3,455	3,385	4,000	4,000	4,000
TRANSFER TO VEHICLE REPLACEMENT FUND	7,559	7,559	7,559	7,560	8,000
OPERATING	51,464	51,015	69,297	76,983	78,608
SENIOR SERVICES DIVISION TOTAL	\$ 205,130	\$ 221,379	\$ 242,397	\$ 242,883	\$ 256,773

PARKS AND RECREATION DEPARTMENT

Recreation Center Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 168,743	\$ 180,059	\$ 191,400	\$ 185,000	\$ 192,420
PART-TIME WAGES	144,880	171,934	224,100	209,000	209,400
ON CALL	-	1,193	1,600	1,600	1,560
OVERTIME	3,659	2,328	6,200	6,200	6,400
LONGEVITY	670	748	900	900	1,000
HEALTH & DENTAL	21,059	31,413	35,100	35,100	31,000
TMRS	33,106	29,455	21,100	21,100	20,781
FICA	24,231	27,391	32,700	28,000	31,305
WORKERS COMPENSATION	3,201	2,054	8,000	1,300	6,800
ALLOWANCES	1,913	4,548	4,500	4,500	4,100
OTHER BENEFITS	2,202	2,428	9,800	9,800	11,700
PERSONNEL	403,664	453,550	535,400	502,500	516,466
OFFICE SUPPLIES	1,312	1,894	4,800	4,800	4,800
OPERATING SUPPLIES	32,356	38,629	56,200	54,000	57,015
TREATMENT CHEMICALS	6,500	10,331	12,100	12,100	12,460
EQUIPMENT MAINTENANCE	1,290	4,200	13,700	16,000	14,700
SWIMMING POOL MAINTENANCE	7,746	9,354	33,000	33,000	20,066
COMMUNICATION	1,252	1,361	2,700	2,100	2,000
ELECTRIC SERVICE	-	-	-	-	150,000
EQUIPMENT LEASE/RENTAL	1,252	5,045	7,000	7,000	6,963
PROFESSIONAL DUES	605	1,003	1,100	1,100	1,095
TRAVEL & TRAINING	3,896	4,598	4,900	4,900	6,560
INSTRUCTOR FEES	205,550	243,617	260,000	265,000	259,970
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	-	-	202,400
CONTINGENCY	-	-	-	-	5,320
OPERATING	261,759	320,031	395,500	400,000	743,349
RECREATION CENTER DIVISION TOTAL	\$ 665,423	\$ 773,581	\$ 930,900	\$ 902,500	\$ 1,259,815

PARKS AND RECREATION DEPARTMENT

Parks Maintenance Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 69,261	\$ 66,347	\$ 71,700	\$ 70,000	\$ 74,606
PART-TIME WAGES	-	-	4,800	5,000	5,800
ON CALL	-	90	1,600	1,600	1,750
OVERTIME	1,215	2,097	2,100	2,100	2,300
LONGEVITY	1,195	448	500	400	500
HEALTH & DENTAL	12,648	11,326	15,100	15,100	19,600
TMRS	13,581	10,766	7,700	7,700	8,050
FICA	5,296	4,865	6,100	5,600	6,365
WORKERS COMPENSATION	1,144	1,037	1,700	1,000	1,700
ALLOWANCES	-	-	-	5	-
OTHER BENEFITS	1,140	1,070	4,900	4,900	5,700
PERSONNEL	105,480	98,047	116,200	113,405	126,371
OFFICE SUPPLIES	124	110	200	200	300
OPERATING SUPPLIES	1,763	2,121	3,500	3,500	2,500
EQUIPMENT MAINTENANCE	207	449	600	600	1,000
BUILDING & GROUNDS MAINTENANCE	45,371	31,909	157,910	157,910	127,700
COMMUNICATION	-	-	-	10	-
ELECTRIC SERVICE	-	-	-	-	30,000
TRAVEL & TRAINING	1,140	958	1,865	1,865	3,580
OTHER CONTRACTED SERVICES	63,556	71,911	80,250	80,250	90,090
TRANSFER TO VEHICLE REPLACEMENT					
FUND	14,292	6,253	6,253	6,252	7,000
OPERATING	126,453	113,711	250,578	250,587	262,170
PARKS MAINTENANCE DIVISION TOTAL	\$ 231,933	\$ 211,757	\$ 366,778	\$ 363,992	\$ 388,541

PARKS AND RECREATION DEPARTMENT

Colonial Park Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ -	\$ (56)	\$ -	\$ -	\$ -
PART-TIME WAGES	107,246	120,759	135,000	135,000	160,400
OVERTIME	-	104	-	-	-
LONGEVITY	-	120	-	-	-
FICA	8,251	9,090	10,400	10,000	12,271
WORKERS COMPENSATION	2,149	1,594	2,800	2,200	3,300
OTHER BENEFITS	-	56	-	-	-
PERSONNEL	117,646	131,666	148,200	147,200	175,971
OFFICE SUPPLIES	308	481	600	600	1,500
OPERATING SUPPLIES	8,194	10,477	13,700	13,700	10,960
TREATMENT CHEMICALS	7,699	16,075	14,900	14,900	14,900
EQUIPMENT MAINTENANCE	5,344	3,450	4,500	4,500	7,000
SWIMMING POOL MAINTENANCE	9,885	18,640	42,500	40,000	57,101
COMMUNICATION	325	88	500	500	500
ELECTRIC SERVICE	-	-	-	-	40,000
EQUIPMENT LEASE/RENTAL	65	685	1,300	1,000	1,300
TRAVEL & TRAINING	128	116	-	-	-
INSTRUCTOR FEES	32	7,132	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	32	-	-	-	104,200
OPERATING	32,012	57,143	78,000	75,200	237,461
COLONIAL PARK DIVISION TOTAL	\$ 149,658	\$ 188,809	\$ 226,200	\$ 222,400	\$ 413,432

GENERAL FUND

Transfers

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
TRANSFER FROM WATER & SEWER FUND	\$ 660,000	\$ 725,000	\$ 1,250,000	\$ 1,250,004	\$ 1,250,000
TRANSFER FROM SOLID WASTE FUND	280,000	280,000	310,000	310,000	310,000
TRANSFERS IN	940,000	1,005,000	1,560,000	1,560,004	1,560,000
TRANSFER TO CAPITAL RESERVE FUND	60,000	64,600	200,000	200,004	200,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	60,000	60,000	85,000
TRANSFERS OUT	\$ 60,000	\$ 64,600	\$ 260,000	\$ 260,004	\$ 285,000

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.

The City of West University Place uses debt financing to fund large capital investments. Streets, drainage, water and wastewater 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 2013, the Debt Service Fund will pay \$8,287,600 of debt service and fiscal agent fees, a decrease of \$4,500 from 2012. This slight decrease is due to the refinancing of certain maturities of the existing tax supported debt. In September 2010, City Council authorized the refunding of a portion of the outstanding debt obligations of the City, namely the Waterworks and Sewer System Revenue Bonds, Series 2001A, Waterworks and Sewer System Revenue Bonds, Series 2001B, and the Permanent Improvement and Refunding Bonds, Series 2002. In November 2011, the City Council authorized the refunding of a portion of the outstanding debt obligations of the City, specifically another portion of the Permanent Improvement and Refunding Bonds, Series 2002. The debt was refunded as general obligation debt to take advantage of better interest rates than revenue bond debt were experiencing. The debt service on the 2010 Refunding Bonds that is directly associated with the revenue bonds is funded by a transfer from the Water and Sewer Fund.

Funding the 2013 debt service payments requires an *ad valorem* tax rate of \$.18286 per \$100 of assessed value in tax year 2012, a decrease of 3.43% or \$0.0065 per \$100.

The City Charter limits the City's bonded debt to no more than 5% of the assessed property values. Since the projected assessed value for the City for tax year 2012 is \$4.212 billion, the current debt limit under this provision is \$210.6 million. As of December 31, 2012, the City will owe a total of \$79.045 million to bondholders for all existing outstanding bonds. Of this total, the Debt Service Fund, using property taxes, will provide \$69.075 million. The funding for the remaining debt is generated from user fees in the Water and Sewer 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. Relative stability 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 reach a maximum of \$8.7 million in 2020 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 close to the current market, future refundings will be rare.

DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
CURRENT YEAR PROPERTY TAXES	\$ 7,089,953	\$ 7,299,137	\$ 7,680,100	\$ 7,684,800	\$ 7,702,200
PRIOR YEAR PROPERTY TAXES	17,158	21,168	20,000	13,705	15,000
PENALTY AND INTEREST	39,081	36,351	30,000	31,600	31,000
EARNINGS ON INVESTMENTS	8,605	3,944	2,000	1,400	1,000
TRANSFER FROM WATER & SEWER FUND	-	202,383	301,850	301,850	383,100
TOTAL REVENUES	<u>7,154,797</u>	<u>7,562,983</u>	<u>8,033,950</u>	<u>8,033,355</u>	<u>8,132,300</u>
EXPENDITURES:					
BOND PRINCIPAL	3,903,250	4,671,167	5,170,000	5,305,000	5,605,000
INTEREST ON BONDS	3,201,201	3,425,956	3,112,100	2,849,617	2,672,600
FISCAL AGENT FEES	13,000	11,800	10,000	10,500	10,000
TOTAL EXPENDITURES	<u>7,117,451</u>	<u>8,108,923</u>	<u>8,292,100</u>	<u>8,165,117</u>	<u>8,287,600</u>
NET REVENUES	37,346	(545,940)	(258,150)	(131,762)	(155,300)
BEGINNING BALANCE	<u>954,688</u>	<u>992,034</u>	<u>973,483</u>	<u>446,094</u>	<u>314,332</u>
ENDING BALANCE	<u>\$ 992,034</u>	<u>\$ 446,094</u>	<u>\$ 715,333</u>	<u>\$ 314,332</u>	<u>\$ 159,032</u>

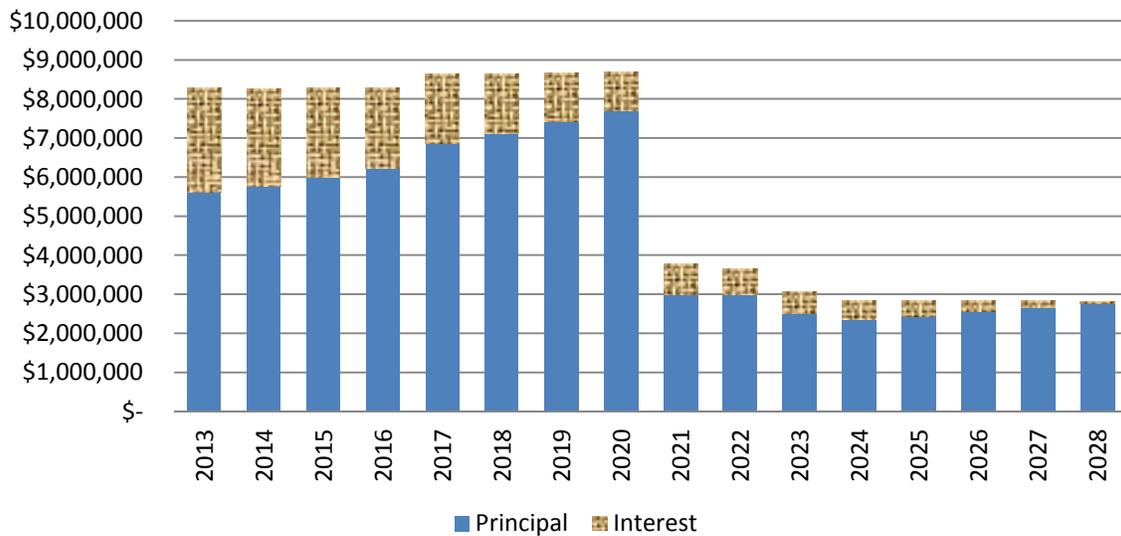
**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
SCHEDULE OF FISCAL YEAR 2013 REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2013	Principal & Interest Requirements for 2013			Principal Outstanding December 31, 2013	
				Principal	Interest	Total		
2001	Certificates of Obligation	\$ 3,325,000	\$ 2,300,000	\$ 130,000	\$ 98,340	\$ 228,340	\$ 2,170,000	
2003	Certificates of Obligation	9,900,000	125,000	125,000	1,969	126,969	-	
2005	Permanent Improvement Refunding	25,075,000	21,360,000	1,335,000	1,078,013	2,413,013	20,025,000	
2009	Permanent Improvement & Refunding	11,740,000	10,575,000	445,000	402,238	847,238	10,130,000	
2009	Certificates of Obligation	1,295,000	1,240,000	40,000	48,206	88,206	1,200,000	
2010	Permanent Improvement	5,000,000	5,060,000	75,000	181,850	256,850	4,985,000	
2010	Certificates of Obligation	6,900,000	6,920,000	100,000	251,063	351,063	6,820,000	
2010A	Certificates of Obligation	1,660,000	1,510,000	75,000	47,975	122,975	1,435,000	
2010	Permanent Improvement Refunding	11,145,000	10,730,000	1,870,000	280,650	2,150,650	8,860,000	
2011	Certificates of Obligation	910,000	890,000	20,000	19,425	39,425	870,000	
2011	Permanent Improvement Refunding	4,790,000	4,675,000	1,340,000	92,250	1,432,250	3,335,000	
2012	Permanent Improvement Refunding	8,555,000	8,555,000	50,000	170,600	220,600	8,505,000	
				<u>\$ 73,940,000</u>	<u>\$ 5,605,000</u>	<u>\$ 2,672,578</u>	<u>\$ 8,277,578</u>	<u>\$ 68,335,000</u>

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2013**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Interest	Total
2013	5,605,000	1,371,672	1,300,906	2,672,578	8,277,578
2014	5,765,000	1,300,906	1,196,218	2,497,124	8,262,124
2015	5,990,000	1,196,218	1,087,449	2,283,668	8,273,668
2016	6,220,000	1,087,449	966,108	2,053,558	8,273,558
2017	6,850,000	966,108	831,003	1,797,111	8,647,111
2018	7,130,000	831,003	690,991	1,521,994	8,651,994
2019	7,430,000	690,991	552,109	1,243,100	8,673,100
2020	7,710,000	552,109	421,747	973,856	8,683,856
2021	2,995,000	421,747	368,241	789,988	3,784,988
2022	2,980,000	368,241	313,150	681,391	3,661,391
2023	2,500,000	313,150	267,263	580,413	3,080,413
2024	2,345,000	267,263	219,163	486,425	2,831,425
2025	2,445,000	219,163	167,750	386,913	2,831,913
2026	2,550,000	167,750	114,125	281,875	2,831,875
2027	2,660,000	114,125	58,175	172,300	2,832,300
2028	2,765,000	58,175	-	58,175	2,823,175
	\$ 73,940,000	\$ 9,926,069	\$ 8,554,397	\$ 18,480,466	\$ 92,420,466

Annual Debt Service Requirements



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.

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:

2012 Financial Activity: W&S Fund gross revenues are expected to be \$6.88 million, slightly above the budget of \$6.37 million, due to the drought conditions of 2011 continuing into early 2012.

The City of Houston has not recently indicated that they will be increase our surface water contract rates; therefore, no water or sewer rate increases are included in this budget. If a rate increase is announced after this budget adoption, we will adjust the rates at which we bill our customers to cover any impact a rate increase from the City of Houston may have on our cost of operations.

Operating expenditures in 2012 are expected to be approximately \$4.27 million, which is slightly below 2012 budget appropriations of \$4.38 million. Debt service, administrative cost and a transfer to the Capital Project Fund adds \$3.2 million more to total expenditures. Altogether, W&S Fund 2012 expenditures are expected to total approximately \$7.5 million.

The 2013 Budget. The 2013 Budget anticipates total Water and Sewer Utility Fund revenues of approximately \$6.9 million.

System operations, including the newly created Utility Billing division, are appropriated at \$8,851,392, including \$1,250,000 transferred to the General Fund to reimburse for costs it incurs

on behalf of the W&S Fund and a \$1,900,000 transfer to the Water & Sewer Capital Projects Fund to cash fund necessary capital projects. The Utility Billing division was created to account for costs directly associated with the W&S Fund operations. W&S related costs previously accounted for in the General Fund and funding for a new customer service staff position were moved to this division.

Debt Service for 2013 is \$1,230,185 (principal, interest and fiscal agent fees) on outstanding revenue bonds. Portions of the 2001-A and 2001-B Revenue Bonds were refunded in September 2010, effectively lowering the annual debt service requirements for the W&S Fund. The total debt service for the remaining bonds will steadily decrease from a high of \$1.04 million in 2011 to \$0.4 million until the final payment on February 1, 2022.

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.

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 previous infrastructure replacement program.

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

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
WATER SERVICE	\$ 3,909,470	\$ 6,085,823	\$ 4,155,701	\$ 4,463,000	\$ 4,500,000
SEWER SERVICE	2,036,499	2,852,054	2,108,392	2,206,000	2,210,000
PENALTIES	79,992	80,385	50,000	74,850	77,620
CONNECTION FEE	31,620	47,305	30,000	63,340	55,320
EARNINGS ON INVESTMENTS	5,148	4,352	1,500	4,258	4,300
RECOVERED BAD DEBT WRITEOFFS	(165,287)	(126,823)	-	-	-
MISCELLANEOUS	25,634	47,712	25,000	20,000	34,100
TRANSFER FROM WATER & SEWER CAPITAL PROJECTS FUND	246,520	350,764	-	-	-
TOTAL REVENUE	6,169,596	9,341,571	6,370,593	6,831,448	6,881,340
EXPENDITURES BY DEPARTMENT:					
DEBT SERVICE	1,164,859	1,138,324	1,251,173	1,250,675	1,230,185
FINANCE	1,152	208,843	241,880	248,565	264,400
PUBLIC WORKS	3,162,043	4,466,603	4,134,981	4,023,786	4,206,807
TRANSFER TO GENERAL FUND	660,000	725,000	1,250,000	1,250,004	1,250,000
TRANSFER TO CAPITAL PROJECT FUND	-	-	-	-	-
TRANSFER TO 2010 CERTIFICATES OF OBLIGATION FUND	24,162	9,840	-	-	-
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	-	950,000	700,000	700,000	1,900,000
TOTAL EXPENDITURES	5,012,216	7,498,609	7,578,034	7,473,030	8,851,392
NET REVENUES (EXPENDITURES)	1,157,380	1,842,962	(1,207,441)	(641,582)	(1,970,052)
BEGINNING FUND BALANCE	2,323,766	3,481,146	1,844,236	5,324,108	4,682,526
ENDING FUND BALANCE	\$ 3,481,146	\$ 5,324,108	\$ 636,795	\$ 4,682,526	\$ 2,712,474

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

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
WATER SERVICE	3,909,470.00	\$ 6,085,823	\$ 4,155,701	\$ 4,463,000	\$ 4,500,000
SEWER SERVICE	2,036,499	2,852,054	2,108,392	2,206,000	2,210,000
PENALTIES	79,992	80,385	50,000	74,850	77,620
CONNECTION FEE	31,620	47,305	30,000	63,340	55,320
EARNINGS ON INVESTMENTS	5,148	4,352	1,500	4,258	4,300
RECOVERED BAD DEBT WRITEOFFS	(165,287)	(126,823)	-	-	-
MISCELLANEOUS	25,634	47,712	25,000	20,000	34,100
TRANSFER FROM WATER & SEWER CAPITAL PROJECTS FUND	246,520	350,764	-	-	-
TOTAL REVENUE	6,169,596.00	9,341,571.39	6,370,593.00	6,831,448.00	6,881,340.00
EXPENDITURES:					
REGULAR WAGES	502,240	591,323	660,400	636,000	670,229
PART-TIME WAGES	42,504	-	-	-	-
ON CALL	15,240	11,489	13,100	13,100	13,100
OVERTIME	68,225	79,495	75,000	82,000	80,000
LONGEVITY	4,920	6,070	6,900	6,825	8,400
HEALTH & DENTAL	104,728	126,669	145,800	145,800	118,300
TMRS	113,152	108,566	77,700	77,700	78,948
FICA	43,236	50,560	57,200	55,300	58,080
WORKERS COMPENSATION	8,039	7,480	17,800	8,700	11,700
ALLOWANCES	1,913	2,040	2,100	6,000	4,500
OTHER BENEFITS	6,473	7,739	34,400	34,400	40,800
EMPLOYEE RELATIONS	69	150	1,700	1,700	1,700
OFFICE SUPPLIES	811	3,532	2,500	2,200	2,200
OPERATING SUPPLIES	31,727	33,951	29,000	29,000	27,500
FUEL	-	253	-	20,000	20,000
TREATMENT CHEMICALS	41,397	53,099	55,100	55,000	55,000
EQUIPMENT MAINTENANCE	45,369	35,036	47,600	47,600	57,700
VEHICLE MAINTENANCE	35	16,605	31,500	31,500	22,200
BUILDING & GROUNDS MAINTENANCE	7,838	25,181	127,000	107,000	87,000
WATER SYSTEM MAINTENANCE	119,751	135,647	139,000	105,000	104,000
SEWER SYSTEM MAINTENANCE	98,801	116,621	146,000	96,000	107,000
COMMUNICATION	3,003	47,369	51,400	57,000	53,400
ELECTRIC SERVICE	672,068	673,185	560,000	560,000	665,000
SURFACE WATER	811,791	1,837,421	1,450,000	1,450,000	1,522,000
NATURAL GAS SERVICE	-	371	2,000	500	500
EQUIPMENT LEASE/RENTAL	-	471	3,200	3,700	4,800
PROFESSIONAL DUES	1,045	1,689	1,150	1,150	1,200
TRAVEL & TRAINING	14,339	15,370	25,000	24,700	24,700
SLUDGE REMOVAL	73,482	90,368	67,000	67,000	65,000
OTHER CONTRACTED SERVICES	108,244	314,671	261,480	261,400	291,150
COMMUNITY RELATIONS	5,838	11,811	8,000	8,000	13,000
FURNITURE & EQUIP <\$5000	32,000	36,146	500	740	-
OTHER EQUIPMENT	-	44,000	85,000	85,000	60,000
BOND PRINCIPAL	745,000	855,000	865,000	865,000	875,000
INTEREST ON BONDS	407,733	241,826	382,173	382,175	351,685
FISCAL AGENT FEES	4,763	4,750	4,000	3,500	3,500
ISSUANCE COSTS	7,363	36,748	-	-	-
TRANSFER TO GENERAL FUND	660,000	725,000	1,250,000	1,250,004	1,250,000
TRANSFER TO 2010 CERTIFICATES OF OBLIGATION FUND	24,162	9,840	-	-	-

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

	Actual	Actual	Budget	Estimated	Budget
Account Description	2010	2011	2012	2012	2013
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	-	950,000	700,000	700,000	1,900,000
TRANSFER TO VEHICLE REPLACEMENT FUND	60,900	70,831	70,831	70,836	74,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	124,017	120,238	121,500	121,500	128,100
TOTAL EXPENDITURES	<u>5,012,216</u>	<u>7,498,609</u>	<u>7,578,034</u>	<u>7,473,030</u>	<u>8,851,392</u>
NET REVENUES (EXPENDITURES)	1,157,380	1,842,962	(1,207,441)	(641,582)	(1,970,052)
BEGINNING FUND BALANCE	2,323,766	3,481,146	1,844,236	5,324,108	4,682,526
ENDING FUND BALANCE	<u>\$ 3,481,146</u>	<u>\$ 5,324,108</u>	<u>\$ 636,795</u>	<u>\$ 4,682,526</u>	<u>\$ 2,712,474</u>

**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
SCHEDULE OF FISCAL YEAR 2013 REQUIREMENTS**

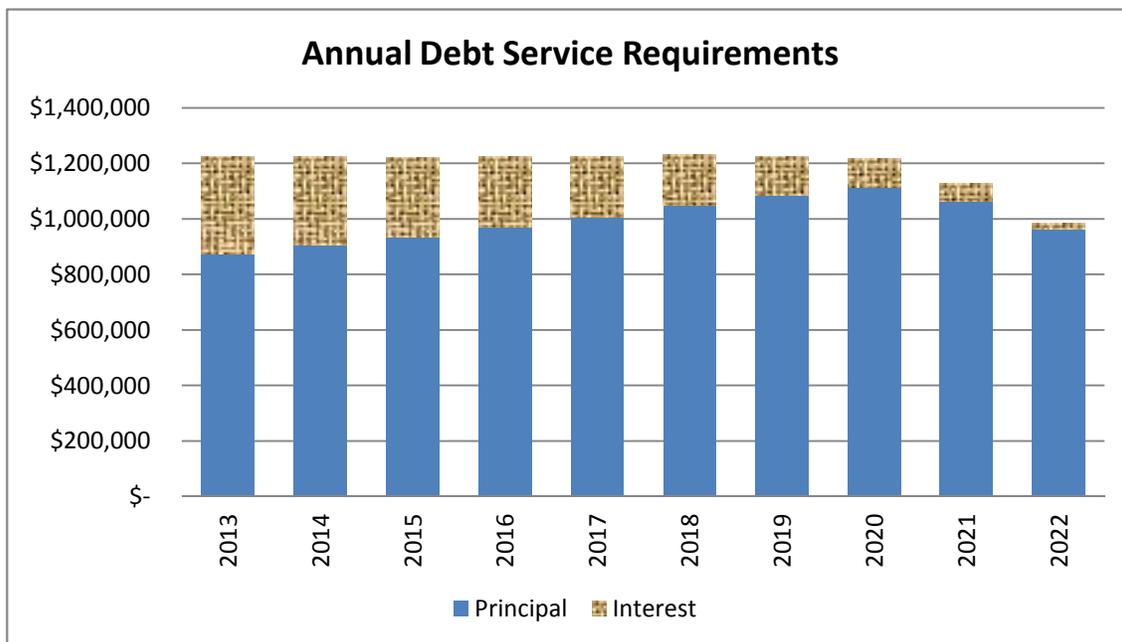
Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2013	Principal & Interest Requirements for 2013			Principal Outstanding December 31, 2013
				Principal	Interest	Total	
2005 Revenue Refunding Bonds		28,140,000	5,105,000	645,000	198,585	843,585	4,460,000
			\$ 5,105,000	\$ 645,000	\$ 198,585	\$ 843,585	\$ 4,460,000
2010 Perm Improv Refunding Bonds (W&S Portion)*			4,865,000	230,000	153,100	383,100	4,635,000
			\$ 9,970,000	\$ 875,000	\$ 351,685	\$ 1,226,685	\$ 9,095,000

* Portion of debt is transferred to General Debt Service Fund

**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 201**

Fiscal Year	Principal *	Interest Due		Interest	Total
		2/1 *	8/1 *		
2013	875,000	183,443	168,243	351,685	1,226,685
2014	905,000	168,243	152,443	320,685	1,225,685
2015	935,000	152,443	135,708	288,151	1,223,151
2016	970,000	135,708	118,758	254,466	1,224,466
2017	1,005,000	118,758	101,593	220,351	1,225,351
2018	1,050,000	101,593	80,188	181,781	1,231,781
2019	1,085,000	80,188	61,413	141,601	1,226,601
2020	1,115,000	61,413	42,121	103,534	1,218,534
2021	1,065,000	42,121	20,080	62,201	1,127,201
2022	965,000	20,080	-	20,080	985,080
	\$ 9,970,000	\$ 1,063,989	\$ 880,546	\$ 1,944,535	\$ 11,914,535

* Includes amount transferred to General Debt Service Fund for W&S portion of 2010 Permanent Improvement Refunding Bonds.



FINANCE DEPARTMENT (W&S FUND)

The Finance Department responsibilities include billing and collection of West University Place's water, sewer, solid waste, Direct Link and other miscellaneous charges included on the customer's utility bill.

FINANCE DEPARTMENT MISSION (W&S FUND)

To provide timely and accurate billing to citizens in accordance with the City's Code of Ordinances.

FINANCE DEPARTMENT DIVISION (W&S FUND)

Utility Billing – Bills and collections fees associated with the City's water and sewer systems, solid waste and Direct Link. (2013 Budget \$264,400)

FINANCE DEPARTMENT (W&S FUND) 2013 GOALS

- * Continue utility customer service training for all Finance staff members.
- * Review and update, as necessary, all utility billing financial processes.
- * Implementation of Citizen Access portion of Innoprise software package to give customers direct access to their utility account transactions.
- * Review Utility Confidentiality process to ensure West U is compliant with customer privacy requirements.

FINANCE DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 2 (2012 authorized full-time employees – 2)
- * Total budget - \$264,400 (2012 total budget - \$241,880)

FINANCE DEPARTMENT

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
<i>Utility Billing & Customer Service</i>					
Personnel	\$ 1,152	\$ 117,013	\$ 132,400	\$ 139,025	\$ 142,200
Operating charges	-	89,585	108,980	108,800	122,200
Capital	-	2,244	500	740	-
Transfers Out	24,162	9,840	-	-	-
Total	25,314	218,683	241,880	248,565	264,400
<i>Total Department</i>	\$ 25,314	\$ 218,683	\$ 241,880	\$ 248,565	\$ 264,400

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2012		2013		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance - Utility Billing</i>							
Sr. Customer Service Representative	207	1	1	1	1	43,286	60,601
Accounting Specialist	204	1	1	1	1	34,053	47,673
<i>Total Finance (W&S Fund)</i>		2	2	2	2		

**WATER AND SEWER FUND
FINANCE DEPARTMENT**

Finance Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ -	\$ 79,960	\$ 91,100	\$ 91,000	\$ 94,500
PART-TIME WAGES	-	-	-	-	-
OVERTIME	-	4,226	5,000	12,000	10,000
LONGEVITY	-	-	600	525	700
TERMINATION ACCRUAL PAY	-	-	-	-	-
OTHER COMPENSATION	-	-	-	-	-
HEALTH & DENTAL	123	10,873	12,500	12,500	11,200
TMRS	897	14,026	10,100	10,100	11,000
FICA	119	6,510	7,400	7,300	8,100
WORKERS COMPENSATION	1	134	300	200	300
ALLOWANCES	-	-	-	-	-
OTHER BENEFITS	12	1,133	4,900	4,900	5,900
EMPLOYEE ASSISTANCE	-	-	-	-	-
EMPLOYEE RELATIONS	-	150	500	500	500
PERSONNEL	1,152	117,013	132,400	139,025	142,200
OFFICE SUPPLIES	-	754	1,000	1,000	1,000
COMMUNICATION	-	42,590	45,600	45,500	45,600
EQUIPMENT LEASE/RENTAL	-	-	2,900	2,900	4,000
OTHER CONTRACTED SERVICES	-	46,240	59,480	59,400	71,600
OPERATIONS	-	89,585	108,980	108,800	122,200
FURNITURE & EQUIP <\$5000	-	2,244	500	740	-
OTHER EQUIPMENT	-	-	-	-	-
CAPITAL	-	2,244	500	740	-
TRANSFER TO 2010 CERTIFICATES OF OBLIGATION FUND	24,162	9,840	-	-	-
TRANSFERS OUT	24,162	9,840	-	-	-
FINANCE DIVISION TOTAL	\$ 25,314	\$ 218,683	\$ 241,880	\$ 248,565	\$ 264,400

PUBLIC WORKS DEPARTMENT (W&S FUND)

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

PUBLIC WORKS DEPARTMENT MISSION (W&S 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 DIVISION (W&S FUND)

Operations – Operates and maintains the City's water and sewer systems. (2013 Budget - \$4,206,807)

PUBLIC WORKS DEPARTMENT (W&S FUND) 2013 GOALS

- * Consistent with our review of the comprehensive maintenance program for water and wastewater system equipment; we continue to monitor programs and implement modifications to provide an enhanced program.
- * Continue to assess the aging mechanical components of the water and wastewater systems and modify the CIP to replace and or upgrade any deficiencies on an annual basis.
- * Continue our program to replace iron water mains built before 1939. The operations department will perform the work with contractors providing specialized services that require expertise or equipment not available in-house. In 2012 approximately 500 feet of 10 inch water main in the 4000 block of University Boulevard was installed. We are installing 600 feet of 6 inch water main on Annapolis Street from University Blvd to Pemberton Street. During the 2013 budget we plan to complete the replacement of 900 feet of 8 inch water main in the 5800, 5900 and 6200 blocks of Wakeforest.
- * Remove sealant and clean construction joints. Install new joint sealant and crack sealant where needed on the older streets not replaced during the previous major infrastructure projects.
- * Remove sand and grit from the WWTP treatment basins in the West Treatment Train. This will restore the full capacity to this portion of the plant and aid the odor control efforts. When the plant was originally built, the EPA and the City chose not to include sand and grit removal equipment. As a result of that choice, we must periodically manually remove the sand and grit. The East Treatment Train was cleaned and major repairs were performed during 2010.

PUBLIC WORKS DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 12 (2012 authorized full-time employees – 12)
- * Total operations budget - \$4,206,807 (2012 total budget - \$4,134,981)
- * Purchase of surface water from the City of Houston - \$1,522,000 (2012 Budget - \$1,450,000)

PUBLIC WORKS DEPARTMENT

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
<i>W&S Fund Operations</i>					
Personnel	\$ 909,587	\$ 874,567	\$ 959,700	\$ 928,500	\$ 943,557
Operating charges	2,220,456	3,514,134	3,090,281	3,010,286	3,203,250
Capital	32,000	77,902	85,000	85,000	60,000
Total	3,162,043	4,466,603	4,134,981	4,023,786	4,206,807
<i>Total Department</i>	\$ 3,162,043	\$ 4,466,603	\$ 4,134,981	\$ 4,023,786	\$ 4,206,807

Public Works Department Staffing Schedule (W&S Fund)

Position	Grade	2012	2013	Salary Range	
		Budget	Budget	Minimum	Maximum
<i>Public Works - Operations</i>					
Operations Superinten	112	1	1	62,460	87,444
Contract Administrato	110	1	1	47,229	66,120
Field Services Supervi	207	1	1	43,286	60,601
Plant Supervisor	207	1	1	43,286	60,601
Maintenance Worker I	203	1	1	31,825	44,555
Driver/Equipment Ope	203	1	1	31,825	44,555
Crew Leader	205	3	3	36,436	51,011
Plant Operator	204	3	3	34,053	47,673
<i>Total Public Works (W&S Fund)</i>		12	12		

**WATER AND SEWER FUND
PUBLIC WORKS DEPARTMENT**

Operations Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 502,240	\$ 511,363	\$ 569,300	\$ 545,000	\$ 575,729
PART-TIME WAGES	42,504	-	-	-	-
ON CALL	15,240	11,489	13,100	13,100	13,100
OVERTIME	68,225	75,269	70,000	70,000	70,000
LONGEVITY	4,920	6,070	6,300	6,300	7,700
HEALTH & DENTAL	104,605	115,796	133,300	133,300	107,100
TMRS	112,255	94,539	67,600	67,600	67,948
FICA	43,117	44,049	49,800	48,000	49,980
WORKERS COMPENSATION	8,038	7,346	17,500	8,500	11,400
ALLOWANCES	1,913	2,040	2,100	6,000	4,500
OTHER BENEFITS	6,461	6,606	29,500	29,500	34,900
EMPLOYEE RELATIONS	69	-	1,200	1,200	1,200
PERSONNEL	909,587	874,567	959,700	928,500	943,557
OFFICE SUPPLIES	811	2,777	1,500	1,200	1,200
OPERATING SUPPLIES	31,727	33,951	29,000	29,000	27,500
FUEL	-	253	-	20,000	20,000
TREATMENT CHEMICALS	41,397	53,099	55,100	55,000	55,000
EQUIPMENT MAINTENANCE	45,369	35,036	47,600	47,600	57,700
VEHICLE MAINTENANCE	35	16,605	31,500	31,500	22,200
BUILDING & GROUNDS MAINTENANCE	7,838	25,181	127,000	107,000	87,000
WATER SYSTEM MAINTENANCE	119,751	135,647	139,000	105,000	104,000
SEWER SYSTEM MAINTENANCE	98,801	116,621	146,000	96,000	107,000
COMMUNICATION	3,003	4,778	5,800	11,500	7,800
ELECTRIC SERVICE	672,068	673,185	560,000	560,000	665,000
SURFACE WATER	811,791	1,837,421	1,450,000	1,450,000	1,522,000
NATURAL GAS SERVICE	-	371	2,000	500	500
EQUIPMENT LEASE/RENTAL	-	471	300	800	800
PROFESSIONAL DUES	1,045	1,689	1,150	1,150	1,200
TRAVEL & TRAINING	14,339	15,370	25,000	24,700	24,700
SLUDGE REMOVAL	73,482	90,368	67,000	67,000	65,000
OTHER CONTRACTED SERVICES	108,244	268,431	202,000	202,000	219,550
COMMUNITY RELATIONS	5,838	11,811	8,000	8,000	13,000
TRANSFER TO VEHICLE REPLACEMENT FUND	60,900	70,831	70,831	70,836	74,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND					
	124,017	120,238	121,500	121,500	128,100
OPERATING	2,220,456	3,514,134	3,090,281	3,010,286	3,203,250
FURNITURE & EQUIP <\$5000	32,000	33,902	-	-	-
OTHER EQUIPMENT	-	44,000	85,000	85,000	60,000
CAPITAL	32,000	77,902	85,000	85,000	60,000
OPERATIONS DIVISION TOTAL	\$ 3,162,043	\$ 4,466,603	\$ 4,134,981	\$ 4,023,786	\$ 4,206,807

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.

Financial Activity in 2012. For the year ending December 31, 2012, the Solid Waste Fund is expected to have revenue of about \$1,625,857 for solid waste services. In addition to fees for solid waste collection, the Fund is expected to realize an additional \$309,100 from the sale of recyclable materials. 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 2012, excluding transfers, is expected to be \$1,479,415. 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.

Administration, human resources, legal services, risk management, and finance and accounting are examples of indirect costs associated with providing solid waste services. The Solid Waste Fund reimbursed the General Fund \$310,000 for these indirect costs, bringing estimated 2012 total costs of service to \$1,789,415.

The 2013 Budget.

Total expenditures are expected to be \$1,793,600, which includes funding for a study regarding the feasibility of automated solid waste collection. Additionally, the transfer to the General Fund has been increased to bring the transfer for administrative costs (Administration, Human Resources, Finance, etc) more in-line with the Solid Waste Fund's proportionate share based on the services provided by those departments.

For the Future. The cost of collecting and disposing of solid waste is expected to increase each year due to higher fuel and personnel costs. Those increases as well as the fluctuating demand and price for recyclable materials could result in additional future fee increases.

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)

Curbside Solid Waste – Collects and disposes of solid waste. (2013 Budget - \$999,900)

Curbside Recycling – Collects and recycles recyclable waste. (2013 Budget - \$226,500)

Recycling Facility – Maintains and operates RecyclExpress facility (2013 Budget - \$257,200)

PUBLIC WORKS DEPARTMENT 2013 GOALS (SOLID WASTE FUND)

- * Evaluate route restricting and alternative work weeks to improve efficiency for solid waste and recycling routes.
- * Develop a more proactive education program with the Recycling and Solid Waste Reduction Board.
- * Continue succession planning and employee development.

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

- * Authorized full-time employees – 8 (2012 authorized full-time employees – 8)
- * Total budget - \$1,793,600 (2012 total budget - \$1,784,472)
- * Fees for disposal of solid waste - \$252,000 (2012 budget - \$245,000)
- * Payment to the General Fund - \$310,000 (2012 budget - \$310,000)

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

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
SOLID WASTE COLLECTION	\$ 1,237,869	\$ 1,437,521	\$ 1,315,900	\$ 1,325,530	\$ 1,325,530
SOLID WASTE SPECIAL COLLECTION	50	900	-	-	-
SALE OF RECYCLABLES	283,126	395,769	302,000	309,100	310,000
EARNINGS ON INVESTMENTS	1,084	965	800	630	630
RECOVERED BAD DEBT WRITEOFFS	(34,632)	(46,962)	-	-	-
MISCELLANEOUS	-	409	-	363	-
TRANSFER FROM RECYCLING FUND	194,740	-	-	-	-
TOTAL REVENUE	1,682,237	1,788,601	1,618,700	1,635,623	1,636,160
EXPENDITURES BY DIVISION:					
CURBSIDE SOLID WASTE	1,110,626	858,747	1,057,481	976,868	999,900
RECYCLING FACILITY	932	205,181	165,720	217,476	226,500
CURBSIDE RECYCLING	-	258,154	251,271	285,071	257,200
TRANSFER TO GENERAL FUND	280,000	280,000	310,000	310,000	310,000
TOTAL EXPENDITURES	1,391,558	1,602,082	1,784,472	1,789,415	1,793,600
NET REVENUES (EXPENDITURES)	290,679	186,519	(165,772)	(153,792)	(157,440)
BEGINNING FUND BALANCE	10,622	301,301	341,321	487,820	334,028
ENDING FUND BALANCE	\$ 301,301	\$ 487,820	\$ 175,549	\$ 334,028	\$ 176,588

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

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
SOLID WASTE COLLECTION	1,237,869	\$ 1,437,521	\$ 1,315,900	\$ 1,325,530	\$ 1,325,530
SOLID WASTE SPECIAL COLLECTION	50	900	-	-	-
SALE OF RECYCLABLES	283,126	395,769	302,000	309,100	310,000
EARNINGS ON INVESTMENTS	1,084	965	800	630	630
RECOVERED BAD DEBT WRITEOFFS	(34,632)	(46,962)	-	-	-
MISCELLANEOUS	-	409	-	363	-
TRANSFER FROM GENERAL FUND	-	-	-	-	-
TRANSFER FROM RECYCLING FUND	194,740	-	-	-	-
TOTAL REVENUE	1,682,237	1,788,601	1,618,700	1,635,623	1,636,160
EXPENDITURES:					
REGULAR WAGES	286,896	321,090	332,700	320,000	321,400
PART-TIME WAGES	168,071	-	-	-	-
OVERTIME	12,599	20,854	17,800	14,800	18,500
LONGEVITY	5,075	5,356	7,400	3,100	3,500
HEALTH & DENTAL	59,787	72,439	87,100	87,100	72,800
TMRS	57,681	57,011	37,200	33,800	35,800
FICA	22,121	26,797	27,400	26,800	26,300
WORKERS COMPENSATION	9,449	11,132	14,800	11,100	12,500
OTHER BENEFITS	4,099	4,707	20,600	31,100	27,000
EMPLOYEE RELATIONS	1,417	2,962	1,900	1,903	1,900
OFFICE SUPPLIES	-	112	200	150	200
OPERATING SUPPLIES	17,342	9,223	20,900	15,600	21,800
FUEL	-	-	-	-	65,000
EQUIPMENT MAINTENANCE	14,022	25,552	16,000	20,300	21,400
VEHICLE MAINTENANCE	-	55,163	86,800	108,800	62,000
COMMUNICATION	-	627	-	-	-
ELECTRIC SERVICE	2,754	2,710	2,300	2,266	2,500
EQUIPMENT LEASE/RENTAL	-	-	2,400	2,400	2,400
PROFESSIONAL DUES	-	131	500	400	500
TRAVEL & TRAINING	2,596	644	2,350	2,300	2,500
SOLID WASTE DISPOSAL FEE	250,140	198,495	245,000	245,000	252,000
LANDFILL MAINTENANCE	23,990	30,494	9,000	22,600	10,500
OTHER CONTRACTED SERVICES	23,168	206,669	289,630	277,400	244,200
COMMUNITY RELATIONS	17,498	12,796	25,500	25,500	32,600
FURNITURE & EQUIP <\$5000	-	1,160	1,500	1,500	-
OTHER EQUIPMENT	-	27,805	6,000	6,000	19,000
CONSTRUCTION COSTS	-	10,207	10,000	10,000	4,000
TRANSFER TO GENERAL FUND	280,000	280,000	310,000	310,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	66,401	139,592	139,592	139,596	153,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	66,452	78,353	69,900	69,900	70,300
TOTAL EXPENDITURES	1,391,558	1,602,082	1,784,472	1,789,415	1,793,600
NET REVENUES (EXPENDITURES)	290,679	186,519	(165,772)	(153,792)	(157,440)
BEGINNING FUND BALANCE	10,622	301,301	341,321	487,820	334,028
ENDING FUND BALANCE	\$ 301,301	\$ 487,820	\$ 175,549	\$ 334,028	\$ 176,588

PUBLIC WORKS SOLID WASTE

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
<i>Curbside Solid Waste</i>					
Personnel	\$ 627,195	\$ 301,067	\$ 423,300	\$ 314,000	\$ 331,100
Operating charges	763,431	834,155	942,681	971,368	969,800
Capital	-	3,525	1,500	1,500	9,000
Total	1,390,626	1,138,746	1,367,481	1,286,868	1,309,900
<i>Recycling Facility</i>					
Personnel	\$ -	\$ 114,114	\$ 63,200	\$ 115,400	\$ 125,300
Operating charges	932	71,911	92,520	92,076	97,200
Capital	-	19,156	10,000	10,000	4,000
Total	932	205,181	165,720	217,476	226,500
<i>Curbside Recycling</i>					
Personnel	\$ -	\$ 107,168	\$ 60,400	\$ 100,303	\$ 63,300
Operating charges	-	134,495	184,871	178,768	183,900
Capital	-	16,491	6,000	6,000	10,000
Total	-	258,154	251,271	285,071	257,200
Total Department	\$ 1,391,558	\$ 1,602,082	\$ 1,784,472	\$ 1,789,415	\$ 1,793,600

Public Works Department Staffing Schedule (Solid Waste Fund)

Position	Grade	2012	2013	Salary Range	
		Budget	Budget	Minimum	Maximum
<i>Public Works</i>					
<i>Curbside Solid Waste</i>					
Crew Chief	206	1	1	39,351	55,092
Crew Leader	205	1	1	36,436	51,011
Driver/Equipment Operator	203	3	3	31,825	44,555
<i>Recycling Facility</i>					
Driver/Equipment Operator	203	2	2	31,825	44,555
<i>Curbside Recycling</i>					
Driver/Equipment Operator	203	1	1	31,825	44,555
Total Public Works (SW Fund)		8	8		

PUBLIC WORKS DEPARTMENT

Curbside Solid Waste Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ 286,896	\$ 184,894	\$ 251,400	\$ 185,000	\$ 204,800
PART-TIME WAGES	168,071	-	-	-	-
OVERTIME	12,599	9,666	11,000	8,000	10,500
LONGEVITY	5,075	3,240	6,500	2,100	2,400
HEALTH & DENTAL	59,787	45,404	74,400	55,100	47,200
TMRS	57,681	31,496	27,900	19,700	22,600
FICA	22,121	14,878	20,500	16,000	16,700
WORKERS COMPENSATION	9,449	6,689	10,500	7,000	7,100
OTHER BENEFITS	4,099	2,750	19,600	19,600	18,300
EMPLOYEE RELATIONS	1,417	2,049	1,500	1,500	1,500
PERSONNEL	627,195	301,067	423,300	314,000	331,100
OFFICE SUPPLIES	-	10	200	150	200
OPERATING SUPPLIES	17,342	5,868	12,700	9,900	12,100
FUEL	-	-	-	-	65,000
EQUIPMENT MAINTENANCE	14,022	1,557	-	-	2,500
VEHICLE MAINTENANCE	-	35,593	56,600	78,600	32,000
ELECTRIC SERVICE	2,754	1,125	-	66	-
PROFESSIONAL DUES	-	-	500	400	500
TRAVEL & TRAINING	2,596	640	1,850	1,800	2,000
SOLID WASTE DISPOSAL FEE	250,140	198,459	245,000	245,000	252,000
LANDFILL MAINTENANCE	23,990	30,494	9,000	22,600	10,500
OTHER CONTRACTED SERVICES	22,236	138,636	167,980	164,000	124,600
COMMUNITY RELATIONS	17,498	1,969	7,500	7,500	13,100
TRANSFER TO GENERAL FUND	280,000	280,000	310,000	310,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	66,401	61,451	61,451	61,452	75,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	66,452	78,353	69,900	69,900	70,300
OPERATING	763,431	834,155	942,681	971,368	969,800
FURNITURE & EQUIP <\$5000	-	-	1,500	1,500	-
OTHER EQUIPMENT	-	3,525	-	-	9,000
CAPITAL	-	3,525	1,500	1,500	9,000
GENERAL SERVICES DIVISION TOTAL	\$ 1,390,626	\$ 1,138,746	\$ 1,367,481	\$ 1,286,868	\$ 1,309,900

PUBLIC WORKS DEPARTMENT

Recycling Facility Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ -	\$ 67,751	\$ 41,200	\$ 70,000	\$ 75,300
OVERTIME	-	6,869	4,100	4,100	5,300
LONGEVITY	-	877	300	400	500
HEALTH & DENTAL	-	13,761	6,400	20,000	20,000
TMRS	-	14,041	4,800	7,100	8,500
FICA	-	6,724	3,500	6,000	6,200
WORKERS COMPENSATION	-	2,640	2,200	2,500	3,500
OTHER BENEFITS	-	932	500	5,100	5,800
EMPLOYEE RELATIONS	-	519	200	200	200
PERSONNEL	-	114,114	63,200	115,400	125,300
OPERATING SUPPLIES	-	2,575	5,100	3,600	6,100
EQUIPMENT MAINTENANCE	-	23,982	16,000	20,300	18,900
VEHICLE MAINTENANCE	-	3,971	4,500	4,500	5,000
ELECTRIC SERVICE	-	1,585	2,300	2,200	2,500
EQUIPMENT LEASE/RENTAL	-	-	2,400	2,400	2,400
TRAVEL & TRAINING	-	-	500	500	500
SOLID WASTE DISPOSAL FEE	-	35	-	-	-
OTHER CONTRACTED SERVICES	932	1,693	20,150	17,000	19,300
COMMUNITY RELATIONS	-	-	3,500	3,500	4,500
TRANSFER TO VEHICLE REPLACEMENT FUND	-	38,070	38,070	38,076	38,000
OPERATING	932	71,911	92,520	92,076	97,200
OTHER EQUIPMENT	-	7,790	-	-	-
CONSTRUCTION COSTS	-	10,207	10,000	10,000	4,000
CAPITAL	-	19,156	10,000	10,000	4,000
RECYCLING FACILITY DIVISION TOTAL	\$ 932	\$ 205,181	\$ 165,720	\$ 217,476	\$ 226,500

PUBLIC WORKS DEPARTMENT

Curbside Recycling Division Line Item Budget

Account Description	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REGULAR WAGES	\$ -	\$ 68,445	\$ 40,100	\$ 65,000	\$ 41,300
OVERTIME	-	4,319	2,700	2,700	2,700
LONGEVITY	-	1,240	600	600	600
HEALTH & DENTAL	-	13,274	6,300	12,000	5,600
TMRS	-	11,474	4,500	7,000	4,700
FICA	-	5,194	3,400	4,800	3,400
WORKERS COMPENSATION	-	1,803	2,100	1,600	1,900
OTHER BENEFITS	-	1,025	500	6,400	2,900
EMPLOYEE RELATIONS	-	394	200	203	200
PERSONNEL	-	107,168	60,400	100,303	63,300
OPERATING SUPPLIES	-	781	3,100	2,100	3,600
VEHICLE MAINTENANCE	-	15,599	25,700	25,700	25,000
COMMUNICATION	-	627	-	-	-
PROFESSIONAL DUES	-	131	-	-	-
TRAVEL & TRAINING	-	4	-	-	-
OTHER CONTRACTED SERVICES	-	66,340	101,500	96,400	100,300
COMMUNITY RELATIONS	-	10,827	14,500	14,500	15,000
TRANSFER TO VEHICLE REPLACEMENT FUND	-	40,071	40,071	40,068	40,000
OPERATING	-	134,495	184,871	178,768	183,900
OTHER EQUIPMENT	-	16,491	6,000	6,000	10,000
CAPITAL	-	16,491	6,000	6,000	10,000
RECYCLING FACILITY DIVISION TOTAL	\$ -	\$ 258,154	\$ 251,271	\$ 285,071	\$ 257,200

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.

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund (VRF), formerly called the Equipment Replacement Fund, finances the purchase of rolling stock 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 VRF based on the estimated life and replacement cost of the vehicles it uses. The VRF makes purchases when a combination of age and repair cost indicates that the item has reached the end of its service life.

TECHNOLOGY MANAGEMENT FUND

The management and funding of the City's technology is accounted for in 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.

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund (ERF) is a new fund that began in 2011. The seed funding comes from a transfer from the excess General Fund reserves. The ERF finances the purchase of equipment routinely used in providing the City's services. The ERF will operate in the same manner as the VRF in that each City Department will make contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF will purchase equipment when a combination of age and repair cost indicates that the machine has reached the end of its service life.

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.

2012 Financial Activity

The City's Employee Benefit Fund revenue is anticipated to be at \$2,020,000 to fund employee benefits. Charges to Operating Funds are expected to be \$1,731,800 and the balance of \$288,200 comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be \$2,053,700, below appropriations, primarily due to lower than anticipated health care for active employees due to lower cost health insurance selections made by staff.

2013 Appropriations

Charges to Operating funds in the amount of \$1,961,600 are expected, plus \$264,700 from employee/retiree contributions and other miscellaneous earnings. Expenditures for benefits are expected to be \$2,190,800 a 6.68% increase from the 2012 Estimated expenditures. This is due primarily to anticipated premium increases for retired employees, in anticipation of potential retirements from the City in the last quarter of 2012 as well as during 2013.

EMPLOYEE BENEFIT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
CHARGES TO OPERATING FUNDS:					
ER - HEALTH	\$ 1,374,146	\$ 1,085,001	\$ 1,369,516	\$ 1,138,800	\$ 1,253,800
ER - DENTAL	28,818	45,453	70,800	39,100	52,500
ER - LIFE	15,890	19,564	3,800	23,000	4,500
ER - DISABILITY	15,637	15,772	8,300	16,300	42,700
ER - WORKER'S COMPENSATION	148,399	76,539	109,000	75,000	109,000
ER - RETIREES		-	190,000	131,000	190,000
ER - OTHER BENEFITS	141,950	55,815	308,600	308,600	309,100
EMPLOYEE CONTRIBUTIONS:					
EE - HEALTH	190,802	193,570	257,900	212,600	221,200
EE - DENTAL	16,017	14,429	27,900	13,800	22,500
EE - VISION	7,902	9,845	11,000	10,300	11,000
RETIREE CONTRIBUTIONS	-	-	-	-	-
COBRA CONTRIBUTIONS	21,798	38,635	50,000	51,500	10,000
EARNINGS ON INVESTMENTS	502	6	-	-	-
TOTAL REVENUES	1,961,861	1,554,630	2,406,816	2,020,000	2,226,300
EXPENDITURES:					
MEDICAL PREMIUMS - ACTIVE	1,197,619	1,300,400	1,622,400	1,400,000	1,475,000
MEDICAL PREMIUMS - RETIRED	109,861	132,154	190,000	131,000	190,000
MEDICAL PREMIUMS - COBRA	12,849	5,892	10,000	8,500	10,000
DENTAL PREMIUMS - ACTIVE	47,158	61,351	98,700	63,000	75,000
VISION PREMIUMS - ACTIVE	8,198	9,927	11,000	11,100	11,000
WORKER'S COMPENSATION	78,024	23,949	109,000	109,000	109,000
LIFE & AD&D, DISABILITY	30,646	30,991	30,000	32,000	30,000
UNEMPLOYMENT CLAIMS	3,663	7,790	10,000	10,000	10,000
OTHER ADMINISTRATIVE COST	34,655	27,963	33,300	33,300	23,300
MEDICAL PREMIUMS - RETIREE DEPENDENT	-	38,748	40,000	42,300	40,000
WELLNESS PROGRAM	13,947	17,676	38,000	38,000	25,000
ACCUMULATED SICK LEAVE	78,706	46,620	80,000	80,000	80,000
ACCRUED VACATION	-	-	40,000	40,000	40,000
RECRUITING & HIRING	-	-	-	-	12,000
EVENTS	14,248	11,272	20,000	20,000	20,000
AWARDS	2,806	1,337	3,000	3,000	3,000
TUITION	2,957	8,029	23,000	23,000	28,000
INCENTIVES	-	15,031	5,000	5,000	5,000
CONSULTANTS	10,418	2,167	4,500	4,500	4,500
TOTAL EXPENDITURES	1,645,755	1,741,298	2,367,900	2,053,700	2,190,800
NET REVENUES (EXPENDITURES)	316,106	(186,668)	38,916	(33,700)	35,500
BEGINNING BALANCE	(81,259)	234,847	(34,265)	48,179	14,479
ENDING BALANCE	\$ 234,847	\$ 48,179	\$ 4,651	\$ 14,479	\$ 49,979

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund (formerly the Equipment Replacement Fund) is expected to end 2012 with a balance of \$1,220,827. Transfers from other funds in 2012 are expected to provide \$687,000 more. 2013 budgeted expenditures are \$374,000, which includes the scheduled replacement of three Police vehicles, replacement of a 12 year old pool vehicle, replacement of a side loader trash truck with a rear load trash truck, and replacement of a 15 year old Jeep Cherokee with a small SUV for general city use.

Capital expenditures totaling \$2,535,400 are planned over the next five years. These include the following:

	Fiscal Year	Amount
Public Works Solid Waste/Recycling Collection Truck	2014	226,000
Public Works Recycling Center Open Bed Dump Truck	2014	78,000
Public Works Recycling Center Baler	2014	129,000
Public Works Solid Waste/Recycling Trailer Mounted Pressure Washer	2014	7,800
Public Works Utilities Medium Duty Work Truck	2014	32,500
Public Works Utilities Heavy Duty Truck (3)	2014	162,000
Public Works Utilities - Portable Air Compressor	2014	2,400
Public Works Utilities Equipment Trailer	2014	4,300
Public Works Utilities - Mini-Kubota Tractor	2014	29,500
	Total 2014	\$ 671,500
	2015	*
Fire Department - Pumper Truck	2015	11,500
Fire Department - Enclosed Trailer	2015	39,000
Fire Department - Fire Marshal's Vehicle	2015	76,000
Police Department - Patrol Car (QTY 2)	2015	20,000
City Pool Vehicle - Sedan	2015	26,500
Public Works - Sedan	2015	29,500
Public Works - Medium Duty Truck	2015	2,500
Public Works - Recycling Center - Trailer	2015	30,500
Public Works - Recycling Center - Medium Duty Work Truck	2015	8,500
Public Works Operations - Trailer Mounted Welder	2015	

INTERNAL SERVICE FUNDS | 2013

	Fiscal Year	Amount
Public Works Utilities - Jet Truck	2015	105,000
Total 2015		349,000
Police Department Patrol SUV	2016	48,000
Police Department Patrol Car (2)	2016	46,000
Public Works Solid Waste Recycling Collection Vehicle (2)	2016	460,000
Total 2016		\$ 554,000
Fire Department - Enclosed Trailer	2017	9,500
Police Department - Patrol SUV	2017	49,000
Police Department - Patrol Car	2017	46,000
Police Department - Unmarked Units (QTY 2)	2017	71,000
Parks Department - Medium Duty Truck	2017	25,000
Senior Services - Sedan	2017	25,000
Public Works - Bucket Truck	2017	90,500
Public Works - Solid Waste / Recycling Collection Vehicle	2017	260,000
Public Works Utilities - Forklift	2017	29,000
Public Works Sewer Treatment Plant - Medium Duty Work Truck	2017	24,500
Total 2017		\$ 629,500
Police Department - Patrol Car (QTY 2)	2018	86,000
Public Works - Street Sweeper	2018	149,000
Public Works - Medium Duty Truck - Service Body	2018	41,500
Public Works - Solid Waste / Recycling Trailer	2018	3,200
Public Works Utilities - Equipment Trailer	2018	5,200
Public Works Utilities - Power Pack	2018	10,500
Public Works Utilities - Medium Duty Work Truck	2018	36,000
Total 2018		\$ 331,400

* Annual departmental allocations for funding of the 2015 Fire Department Pumper Truck replacement is not in place. The purchase, when deemed necessary, will be financed as a capital lease or other appropriate financing method.

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

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
CHARGES TO OPERATING FUNDS:					
SALE OF CITY PROPERTY	\$ 30,310	\$ 10,686	\$ -	\$ 427	\$ -
EARNINGS ON INVESTMENTS	1,555	1,595	-	1,073	-
MISCELLANEOUS	-	35,925	-	-	-
TRANSFER FROM GENERAL FUND	212,204	207,051	228,175	228,180	460,000
TRANSFER FROM WATER & SEWER FUND	60,900	70,831	70,831	70,836	74,000
TRANSFER FROM SOLID WASTE FUND	66,401	139,592	139,591	139,596	153,000
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	-	2,239	-	2,700	-
TOTAL REVENUES	371,370	467,919	438,597	442,812	687,000
EXPENDITURES:					
AUTOMOBILES	27,629	14,372	25,000	65,000	122,000
LIGHT TRUCKS	6,407	-	63,500	75,000	30,000
TRUCKS	56,552	-	-	-	-
HEAVY EQUIPMENT	5,455	-	65,000	130,000	222,000
OTHER EQUIPMENT	8,351	399	-	-	-
TOTAL EXPENDITURES	104,393	14,771	153,500	270,000	374,000
NET REVENUES (EXPENDITURES)	266,977	453,148	285,097	172,812	313,000
BEGINNING BALANCE	327,891	594,868	355,917	1,048,015	1,220,827
ENDING BALANCE	\$ 594,868	\$ 1,048,015	\$ 641,014	\$ 1,220,827	\$ 1,533,827

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.

2012 Financial Activity

In 2012 transfers from other funds are expected to amount to \$1,271,400 and total revenues are projected to be \$1,271,465. Total Expenditures are expected to reach \$1,287,910

2013 Budget

The 2013 Budget projects transfers from other funds amounting to \$1,426,300. Expenditures for operations are budgeted to be \$1,426,200. 2013 includes \$200,000 for Phase II of II of the transition from the Harris County to the City of Houston radio system. This system is used for public safety, public works and parks and recreation internal communications.

ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)

The Administration Department is responsible for the efficient delivery of City technology services. The Information Technology Director has day-to-day responsibility for all City technology.

**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 use of technology to provide services. (2013 Budget - \$1,426,200)

**ADMINISTRATION DEPARTMENT
(TECHNOLOGY MANAGEMENT) 2013 GOALS**

- * Manage the implementation of Innoprise for the Work Management suite of applications
- * Implement Digital Signage at the Recreation Center
- * Implement Phase II of the GIS Updated Plan
- * Provide citizen access to public records using Laserfiche's Weblink.
- * Improve public safety 2-way radio system to ensure better, more reliable communication
- * Add surveillance cameras at the remaining City buildings
- * Implement a citywide Intranet using Microsoft's SharePoint
- * Upgrade to Microsoft Office 2010

**ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT FUND)
BUDGET HIGHLIGHTS**

- * Authorized full-time employees – 3 (2012 authorized full-time employees – 3).
- * Total budget - \$1,426,200(2012 total Budget - \$1,262,700).

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

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
CHARGES TO OPERATING FUNDS:					
TRANSFER FROM GENERAL FUND	\$ -	\$ 969,669	\$ 1,080,000	\$ 1,080,000	\$ 1,227,900
TRANSFER FROM CAPITAL RESERVE FUND	300,000	-	-	-	-
TRANSFER FROM WATER & SEWER FUND	-	120,238	121,500	121,500	128,100
TRANSFER FROM SOLID WASTE FUND	-	78,353	69,900	69,900	70,300
TRANSFER FROM EQUIPMENT REPLACEMENT FUND	1,052,309	-	-	-	-
EARNINGS ON INVESTMENTS	33	163	-	65	-
TOTAL REVENUES	1,352,342	1,168,423	1,271,400	1,271,465	1,426,300
EXPENDITURES:					
REGULAR WAGES	209,359	221,070	241,900	241,900	235,900
PART-TIME WAGES	4,956	-	-	-	-
OVERTIME	26,869	14,836	10,000	8,000	8,000
LONGEVITY	590	770	1,000	1,000	1,200
HEALTH & DENTAL	36,805	38,225	38,800	38,800	33,900
TMRS	46,892	38,654	27,400	27,400	25,500
FICA	18,066	17,996	20,200	20,200	19,700
WORKERS COMPENSATION	408	658	600	600	600
ALLOWANCES	10,288	10,970	11,000	11,000	11,000
OTHER BENEFITS	1,876	2,086	7,900	7,900	15,000
PERSONNEL	356,109	345,264	358,800	356,800	350,800
EQUIPMENT MAINTENANCE	-	23,370	26,000	39,500	26,000
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	363,519	357,038	361,900	361,900	400,000
TELE-COMMUNICATIONS & DATA	180,364	202,502	195,200	195,000	191,500
SOFTWARE LICENSES	5,222	1,725	1,000	1,000	1,000
CONSULTANTS	38,271	6,054	20,000	15,000	60,000
TRAVEL & TRAINING	4,013	5,671	5,600	11,510	9,500
OTHER CONTRACTED SERVICES	-	24,995	-	-	-
TECHNOLOGY PROJECTS	66,460	60,215	244,100	244,100	321,000
HIGH TECHNOLOGY REPLACEMENTS	38,889	68,076	47,400	60,400	66,400
TRANSFER TO VEHICLE REPLACEMENT FUND	2,239	2,239	2,700	2,700	-
OPERATIONS	698,977	751,886	903,900	931,110	1,075,400
TOTAL EXPENDITURES	1,055,086	1,097,149	1,262,700	1,287,910	1,426,200
NET REVENUES (EXPENDITURES)	297,256	71,274	8,700	(16,445)	100
BEGINNING BALANCE	(329,060)	(31,804)	(29,176)	39,470	23,025
ENDING BALANCE	\$ (31,804)	\$ 39,470	\$ (20,476)	\$ 23,025	\$ 23,125

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund (ERF) began in 2011. The seed funding comes from a transfer from excess General Fund reserves. The ERF will be used to finance the purchase of equipment routinely used in providing the City's services. The ERF will operate in the same manner as the VRF in that each City Department will make contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF will purchase equipment when a combination of age and repair cost indicates that the equipment has reached the end of its service life. The 2013 budget proposes to transfer \$85,000 to the ERF for future equipment purchases. No expenditures are planned for 2013.

EQUIPMENT REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 85,000
EARNINGS ON INVESTMENTS	-	-	-	24	-
TOTAL REVENUES	-	-	60,000	60,024	85,000
EXPENDITURES:					
TOTAL EXPENDITURES	-	-	-	-	-
NET REVENUES (EXPENDITURES)	-	-	60,000	60,024	85,000
BEGINNING BALANCE	-	-	-	-	60,024
ENDING BALANCE	\$ -	\$ -	\$ 60,000	\$ 60,024	\$ 145,024

SPECIAL REVENUE FUNDS | 2013

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 nine active Special Revenue Funds in 2013:

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 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 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 METRO GRANT FUND – In 1999, The Metropolitan Transit Authority of Harris County (METRO) and West University Place entered into a interlocal, multi-year Congestion Mitigation/Traffic Management agreement. This agreement was amended in 2004 to extend the terms of the agreement to September 30, 2014. This agreement is accounted for in the METRO Grant Fund. The last funding period of this grant is October 1, 2013 – September 30, 2014, with the final payment in October 2013. There is currently an item on the November 2012 ballot that would extend the agreement to December 2025, if approved by Harris County voters.

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.

PARKS FUND**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
EARNINGS ON INVESTMENTS	\$ 26	\$ 41	\$ -	\$ 25	\$ -
DONATIONS	15,222	7,007	-	5,112	-
TOTAL REVENUES	15,248	7,047	-	5,137	-
EXPENDITURES:					
OPERATING SUPPLIES	9,995	5,785	5,000	2,500	5,000
INSTRUCTOR FEES	3,500	-	-	-	-
OTHER EQUIPMENT	-	923	-	-	-
TOTAL EXPENDITURES	13,495	6,708	5,000	2,500	5,000
NET REVENUES (EXPENDITURES)	1,754	339	(5,000)	2,637	(5,000)
BEGINNING BALANCE	12,133	13,887	13,423	14,226	16,863
ENDING BALANCE	13,887	14,226	8,423	16,863	11,863

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

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
MUNICIPAL COURT FINES	\$ 10,104	\$ 9,824	\$ 14,000	\$ 5,000	\$ 5,000
EARNINGS ON INVESTMENTS	8	46	-	32	-
TOTAL REVENUES	10,112	9,870	14,000	5,032	5,000
EXPENDITURES:					
FURNITURE & EQUIP <\$5000	-	375	15,000	15,000	6,600
TOTAL EXPENDITURES	-	375	15,000	15,000	6,600
NET REVENUES (EXPENDITURES)	10,112	9,495	(1,000)	(9,968)	(1,600)
BEGINNING BALANCE	1,743	11,855	6,533	21,350	11,382
ENDING BALANCE	\$ 11,855	\$ 21,350	\$ 5,533	\$ 11,382	\$ 9,782

TREE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
OTHER FEES AND PERMITS	\$ 48,248	\$ 17,919	\$ 8,000	\$ 36,400	\$ 8,000
EARNINGS ON INVESTMENTS	261	177	-	105	-
TOTAL REVENUES	48,508	18,096	8,000	36,505	8,000
EXPENDITURES:					
TRANSFER TO REC. FACILITIES					
CONSTRUCTION FUND	14,000	-	-	-	-
OTHER CONSTRUCTION COSTS		18,190	40,000	30,000	41,000
OTHER CONSTRUCTION COSTS	23,152	-	-	-	-
TOTAL EXPENDITURES	37,152	18,190	40,000	30,000	41,000
NET REVENUES (EXPENDITURES)	11,356	(94)	(32,000)	6,505	(33,000)
BEGINNING BALANCE	57,605	68,961	48,861	68,867	75,372
ENDING BALANCE	\$ 68,961	\$ 68,867	\$ 16,861	\$ 75,372	\$ 42,372

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

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
MUNICIPAL COURT FINES	\$ 7,522	\$ 7,397	\$ 5,000	\$ 4,700	\$ 4,500
EARNINGS ON INVESTMENTS	68	58	-	35	-
TOTAL REVENUES	7,590	7,454	5,000	4,735	4,500
EXPENDITURES:					
FURNITURE & EQUIP <\$5000	1,287	4,616	15,000	10,000	15,000
TOTAL EXPENDITURES	1,287	4,616	15,000	10,000	15,000
NET REVENUES (EXPENDITURES)	6,303	2,838	(10,000)	(5,265)	(10,500)
BEGINNING BALANCE	12,857	19,160	20,191	21,998	16,733
ENDING BALANCE	\$ 19,160	\$ 21,998	\$ 10,191	\$ 16,733	\$ 6,233

METRO GRANT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
METRO	\$ 259,000	\$ 259,000	\$ 259,000	\$ 259,000	\$ 259,000
EARNINGS ON INVESTMENTS	197	88	-	176	-
TOTAL REVENUES	259,197	259,088	259,000	259,176	259,000
EXPENDITURES:					
CONTINGENCY	-	-	380,500	380,500	259,270
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	-	403,700	-	-	-
TOTAL EXPENDITURES	-	403,700	380,500	380,500	259,270
NET REVENUES (EXPENDITURES)	259,197	(144,612)	(121,500)	(121,324)	(270)
BEGINNING BALANCE	7,009	266,206	7,164	121,594	270
ENDING BALANCE	\$ 266,206	\$ 121,594	\$ (114,336)	\$ 270	\$ -

**POLICE FORFEITED PROPERTY
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
FORFEITED PROPERTY	\$ -	\$ 3,854	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	-	36	-	20	-
TOTAL REVENUES	-	3,890	-	20	-
EXPENDITURES:					
OPERATING SUPPLIES	-	50	13,668	2,400	5,000
CONSULTANTS	-	1,758	2,000	2,000	-
TOTAL EXPENDITURES	-	1,808	15,668	4,400	5,000
NET REVENUES (EXPENDITURES)	-	2,082	(15,668)	(4,380)	(5,000)
BEGINNING BALANCE	15,148	15,148	15,668	17,230	12,850
ENDING BALANCE	\$ 15,148	\$ 17,230	\$ -	\$ 12,850	\$ 7,850

**POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
STATE GRANT	\$ -	\$ 4,808	\$ 1,500	\$ -	\$ -
EARNINGS ON INVESTMENTS	-	28	-	20	-
CLASS FEES	480	-	-	-	-
TOTAL REVENUES	480	4,836	1,500	20	-
EXPENDITURES:					
TRAINING SUPPLIES	-	530	14,736	1,000	-
TRAVEL & TRAINING	4,436	-	-	-	5,000
TOTAL EXPENDITURES	4,436	530	14,736	1,000	5,000
NET REVENUES (EXPENDITURES)	(3,956)	4,306	(13,236)	(980)	(5,000)
BEGINNING BALANCE	12,981	9,025	13,236	13,331	12,351
ENDING BALANCE	\$ 9,025	\$ 13,331	\$ -	\$ 12,351	\$ 7,351

FIRE TRAINING
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
FEDERAL GRANT	\$ 1,886	\$ 707	\$ 350	\$ -	\$ -
STATE GRANT	-	500	500	-	-
SETRAC	-	4,203	4,000	-	-
EARNINGS ON INVESTMENTS	15	88	-	2	-
DONATIONS	-	71,665	-	-	-
MISCELLANEOUS	-	7,000	-	-	-
TOTAL REVENUES	1,901	84,163	4,850	2	-
EXPENDITURES:					
OPERATING SUPPLIES	-	4,249	-	-	-
TRAVEL & TRAINING	3,627	1,400	-	-	-
FURNITURE & EQUIP <\$5000	-	6,732	15,469	-	-
TECHNOLOGY PROJECTS	-	71,665	-	-	6,832
TOTAL EXPENDITURES	3,627	84,046	15,469	-	6,832
NET REVENUES (EXPENDITURES)	(1,726)	117	(10,619)	2	(6,832)
BEGINNING BALANCE	8,439	6,713	7,879	6,830	6,832
ENDING BALANCE	\$ 6,713	\$ 6,830	\$ (2,740)	\$ 6,832	\$ -

GOOD NEIGHBOR FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
EARNINGS ON INVESTMENTS	\$ 5	\$ 7	\$ -	\$ 4	\$ -
DONATIONS	420	-	-	54	-
TOTAL REVENUES	425	7	-	58	-
EXPENDITURES:					
COMMUNITY RELATIONS	-	-	-	-	-
BOARDS AND COMMITTEES	30	-	-	-	-
UNALLOCATED CREDIT CARD CHARGES	-	-	-	-	-
TRANSFER TO GENERAL FUND	-	-	-	-	-
TOTAL EXPENDITURES	30	-	-	-	-
NET REVENUES (EXPENDITURES)	395	7	-	58	-
BEGINNING BALANCE	2,366	2,761	2,765	2,768	2,826
ENDING BALANCE	\$ 2,761	\$ 2,768	\$ 2,765	\$ 2,826	\$ 2,826

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 four active Capital Project Funds.

CAPITAL PROJECT FUND

The Capital Project Fund is used to account for projects associated with the City's Capital Improvement Program. Funding for projects financed in this fund comes from transfers from the Capital Reserve Fund.

TRANSPORTATION IMPROVEMENT FUND

The Transportation Improvement Fund accounts for capital projects to improve roads and the associated drainage issues.

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.

WATER AND SEWER CAPITAL RESERVE FUND

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

CAPITAL PROJECT FUND

2012 Financial Activity

There were no significant projects planned for 2012.

2013 Appropriations

Projects planned for 2013 are as follows:

CAPITAL IMPROVEMENT PROJECTS: (GENERAL SERVICES)

TRAFFIC DIVISION

PAVEMENT MARKINGS	\$ 39,800
City Center Stop Bars & Crosswalks (premarked)	
City Center Long Line - Thermo	
Signalized Intersection Stop Bars & Crosswalks (premarked)	
Long Line - Wesleyan Button Install	
Long Line - Edloe Button Install	

CAPITAL IMPROVEMENT PROJECTS: (FACILITIES MAINTENANCE)

CITYWIDE PROJECT(S):

Replace 17 Thermostats with WiFi Thermostats (CB, PW, WWTP)	\$6,800
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PUBLIC WORKS:

Installation of Radiant Barrier in PW Admin. Bldg.	\$5,000
PW Admin - Replace Ductwork for HVAC	\$6,000
PW - Maintenance Area - Access Control (doors)	\$15,000

CITY HALL:

City Hall - Retrofit Delta Controls to new system in PD	\$24,000
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PARKS / SENIOR SERVICES:

Replace - Senior Services 10-ton Heat Pump & Air Handler	\$22,000
Scout House - Replace Roof (over 30 years old)	\$13,000
Community Bldg. - Replace Senior's Parking Lot	\$10,000

LIBRARY:

Replace Library Elevator	\$25,000
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\$ 166,600

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

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
EARNINGS ON INVESTMENTS	\$ 7,461	257	-	183	-
TRANSFER FROM CAPITAL RESERVE FUND	-	-	-	-	166,600
TRANSFER FROM WATER & SEWER CAPITAL PROJECTS FUND	-	300,000	-	-	-
TOTAL REVENUES	7,461	300,257	-	183	166,600
EXPENDITURES					
OTHER EQUIPMENT	-	91,666	-	-	-
OTHER CONSTRUCTION COSTS	-	18,055	-	-	166,600
UNFORESEEN EXPENDITURES	-	-	6,043	-	-
TRANSFER TO REC. FACILITIES CONSTRUCTION FUND	-	39,970	-	-	-
TRANSFER TO 2010 CERTIFICATES OF OBLIGATION FUND	-	102,069	-	-	-
TOTAL EXPENDITURES	-	251,760	6,043	-	166,600
BEGINNING BALANCE	(30,631)	(23,170)	6,043	25,327	25,510
ENDING BALANCE	\$ (23,170)	\$ 25,327	\$ -	\$ 25,510	\$ 25,510

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 was substantially complete 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. No appropriation of funds for this requirement has yet been included.

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

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES					
EARNINGS ON INVESTMENTS	-	1,056	-	478	-
TRANSFER FROM METRO GRANT FUND	-	403,700	-	-	-
TOTAL REVENUES	-	404,756	-	478	-
EXPENDITURES					
PROFESSIONAL SERVICES	879	-	-	-	-
CONSTRUCTION COSTS	52,904	-	328,990	-	-
OTHER CONSTRUCTION COSTS	-	441,192	-	324,455	-
TRANSFER TO STREETLIGHT PROJECT FUND	-	5,000	-	-	-
TOTAL EXPENDITURES	53,783	446,192	328,990	324,455	-
BEGINNING BALANCE	\$ 419,673	\$ 365,890	\$ 328,990	\$ 324,455	\$ 478
ENDING BALANCE	\$ 365,890	\$ 324,455	\$ -	\$ 478	\$ 478

CAPITAL RESERVE FUND

In 2012, \$200,000 was transferred from the General Fund and an additional \$200,000 is expected to be transferred from the General Fund in 2013. These transfers are projections of excess General Fund Reserves for the fiscal year. Funds are transferred from the Capital Reserve Fund to the appropriate capital project fund as projects are approved.

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

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES					
EARNINGS ON INVESTMENTS	\$ 2,343	\$ 203	\$ -	\$ 250	\$ -
TRANSFER FROM GENERAL FUND	60,000	64,600	200,000	200,004	200,000
TRANSFER FROM INFRASTRUCTURE FUND	-	13,076	-	7	-
TRANSFER TO REC. FACILITIES CONSTRUCTION FUND	-	-	-	20,108	-
TRANSFER FROM 2010A CERTIFICATES OF OBLIGATION	-	-	-	108	-
TRANSFER FROM FUND 330	-	5,897	-	-	-
TOTAL REVENUES	62,343	83,776	200,000	220,477	200,000
EXPENDITURES					
UNFORESEEN EXPENDITURES	-	-	288,919	4,800	-
TRANSFER TO CAPITAL PROJECTS FUND	-	-	-	-	166,600
TRANSFER TO STREETLIGHT PROJECT FUND	1,655	1,655	-	-	-
TRANSFER TO REC. FACILITIES CONSTRUCTION FUND	38,241	38,241	-	-	-
TOTAL EXPENDITURES	39,896	39,896	288,919	4,800	166,600
BEGINNING BALANCE	\$ 354,786	\$ 377,234	\$ 88,919	\$ 421,114	\$ 636,790
ENDING BALANCE	\$ 377,234	\$ 421,114	\$ -	\$ 636,790	\$ 670,190

WATER AND SEWER CAPITAL RESERVE FUND

The Water and Sewer Capital Reserve Fund accounts for funds set aside 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 and allow the City to complete large capital projects on a pay-as-you-go basis. The 2012 anticipated ending fund balance is \$844,696, with 2013 adding \$1,900,000 from the Water and Sewer Fund for such projects. This increase in the transfer from the Water and Sewer Fund is due to the extremely dry conditions and high water sales that were experienced in 2011.

The projects in the 2011 budget were completed in early 2012. These projects include the generator replacement (\$540,000), belt press filter replacement (\$350,000), and disinfection equipment replacement (\$112,000). The belt press and generator replacements were originally planned in 2010, but were moved to 2011. We received approximately \$205,000 as reimbursement for the generator replacement from a Community Development Block Grant administered by the Texas Department of Rural Affairs.

The projects in the 2012 budget are expected to start in the last quarter of 2012, with completion in 2013. These projects are the Water Well #8 Rehabilitation (\$278,350) and the Lift Station Renovations (\$18,000), totaling \$268,000

The projects planned for 2013 are the Belt Filter Replacement (\$415,000), Fixed Based Meter Reading Project, Phase 1 of 2 (\$1,244,600), Lift Station Renovations (\$100,000), and Steel Storage Tank Painting (\$600,000) for a total of \$2,359,600.

CAPITAL PROJECT FUNDS | 2013

WATER AND SEWER CAPITAL RESERVE FUND (cont'd)

Capital expenditures totaling \$3,028,400 are planned over the next five years. These include the following:

	Fiscal Year	Amount
Lift Station Renovations	2014	100,000
Water Well Rehabilitation	2014	250,000
Fixed Based Meter Reading (Phase 2)	2014	576,800
Contingency	2014	200,000
Total 2014		\$ 1,126,800
Lift Station Renovations	2015	100,000
Contingency	2015	600,000
Total 2015		\$ 700,000
Lift Station Renovations	2016	185,000
Screw Pump Renovations	2016	200,000
Contingency	2016	400,000
Total 2016		785,000
Screw Pump Renovations	2017	200,000
Contingency	2017	500,000
Total 2017		\$ 700,000
Screw Pump Renovations	2018	200,000
Contingency	2018	500,000
Total 2018		\$ 700,000

**WATER AND SEWER CAPITAL PROJECTS
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2010	Actual 2011	Budget 2012	Estimated 2012	Budget 2013
REVENUES:					
STATE GRANT	\$ -	\$ -	\$ -	\$ 200,284	\$ -
EARNINGS ON INVESTMENTS	1,546	3,052	-	1,148	-
TRANSFER FROM WATER & SEWER FUND	950,000	950,000	700,000	699,996	1,900,000
TOTAL REVENUES	951,546	953,052	700,000	901,428	1,900,000
EXPENDITURES:					
TRANSFER TO CAPITAL PROJECT FUND	-	300,000	-	-	-
GENERATOR REPLACEMENT	-	309,657	-	294,401	-
BELT PRESS FILTER REPLACEMENT DISINFECTION EQUIPMENT REPLACEMENT	-	31,382	-	379,394	415,000
WATER METER- FIXED BASED READS	-	-	-	-	1,244,600
LIFTSTATION RENOVATIONS	-	-	18,000	18,000	100,000
WATER WELL REHABILITATION	-	-	250,000	278,350	-
STEEL STORAGE TANK PAINTING	-	-	-	-	600,000
SCREW PUMP RENOVATIONS	-	-	-	-	-
TO BE IDENTIFIED	-	-	-	-	-
TOTAL EXPENDITURES	246,520	777,764	268,000	952,145	2,359,600
NET REVENUES (EXPENDITURES)	705,026	175,288	432,000	(50,717)	(459,600)
BEGINNING BALANCE	15,099	720,125	444,085	895,413	844,696
ENDING BALANCE	\$ 720,125	\$ 895,413	\$ 876,085	\$ 844,696	\$ 385,096

City of West University Place
Harris County, Texas

ORDINANCE NO. 1961

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2013 AND ENDING DECEMBER 31, 2013; 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, 2013 and ending December 31, 2013; 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, 2013 and ending December 31, 2013, 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 and on the City's website) 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, 2013, and ending December 31, 2013.

Section 3. That the sum of FIFTEEN MILLION THREE HUNDRED FORTY-FIVE THOUSAND SEVEN HUNDRED THIRTY-THREE AND NO/100 DOLLARS (\$15,345,733) is hereby 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 EIGHT MILLION TWO HUNDRED EIGHTY-SEVEN THOUSAND SIX HUNDRED AND NO/100 DOLLARS (\$8,287,600) is hereby 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 EIGHT MILLION EIGHT HUNDRED FIFTY-ONE THOUSAND THREE HUNDRED NINETY-TWO AND NO/100 DOLLARS (\$8,851,392) 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 SEVEN HUNDRED NINETY-THREE THOUSAND SIX HUNDRED AND NO/100 DOLLARS (\$1,793,600) 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 TWO MILLION ONE HUNDRED NINETY THOUSAND EIGHT HUNDRED AND NO/100 DOLLARS (\$2,190,800) 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 THREE HUNDRED SEVENTY-FOUR THOUSAND AND NO/100 DOLLARS (\$374,000) is hereby appropriated out of the Vehicle Replacement Fund for the capital outlay for Vehicle Replacement Activities.

Section 9. That the sum of ONE MILLION FOUR HUNDRED TWENTY-SIX THOUSAND TWO HUNDRED AND NO/100 DOLLARS (\$1,426,200) 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 22nd day of October, 2012.

SIGNED:



Robert Fry
Bob Fry, Mayor

Thelma Lenz
Thelma Lenz, City Secretary

RECOMMENDED:

REVIEWED:

Michael Ross
Michael Ross, City Manager

Alan Petrov
Alan Petrov, City Attorney

City of West University Place
Harris County, Texas

ORDINANCE NO. 1962

AN ORDINANCE LEVYING AND ASSESSING AD VALOREM TAXES FOR TAX YEAR 2012; 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 2012, based on the City's appraisal rolls for tax year 2012 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

WHEREAS, the 2012 tax rate must not only provide funds sufficient for debt service on the City's bonds, but must also provide for maintenance and operation of the City;

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

WHEREAS, 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:

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 2012, such tax being levied and assessed upon all property subject to taxation by the City:

\$0.19125 For the purposes of maintenance and operations

\$0.18286 For the purposes of debt service

\$0.37411 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 2013 budget of the City for the purposes indicated, including maintenance, operations and debt service for that budget period. However, this section does not prohibit the use of tax proceeds for other lawful purposes.

Section 4. The Assessor is hereby directed to assess and collect taxes on all property subject to taxation by the City on the basis of 100% of the assessed valuation thereof at the rate set by this ordinance. The taxes levied hereby shall be delinquent after January 31, 2013.

Section 5. The Finance Director or 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 6. 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 7. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

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

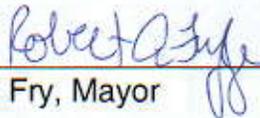
persons or circumstances, shall be affected thereby.

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

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

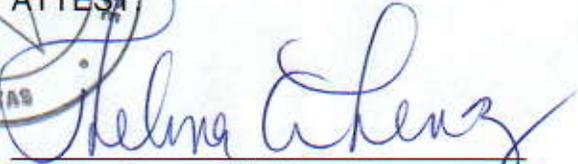
PASSED, APPROVED, ADOPTED AND SIGNED ON, this 22nd day of October, 2012.

SIGNED:



Bob Fry, Mayor





Thelma Lenz, City Secretary

RECOMMENDED:



Michael Ross, City Manager

REVIEWED:



Alan Petrov, City Attorney