

City of West University Place Fiscal Year 2013-2014 Budget Cover Page October 7, 2013

This budget will raise more revenue from property taxes than last year's budget by an amount of \$415,033, which is a 2.63 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$116,603.

The members of the governing body voted on the budget as follows:

FOR: Bob Fry Susan Sample
 Ed Heathcott Joan Johnson
 Dick Yehle

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2013-2014	2012-2013
Property Tax Rate:	\$0.37400/100	\$0.37411/100
Effective Tax Rate:	\$0.36638/100	\$0.36284/100
Effective Maintenance & Operations Tax Rate:	\$0.18730/100	\$0.17919/100
Rollback Tax Rate:	\$0.37997/100	\$0.37638/100
Debt Rate:	\$0.17769/100	\$0.18286/100

Total debt obligation for City of West University Place secured by property taxes: \$8,081,945

Taxpayer Information

I. Local and County Taxes

For the City of West University Place, the average household income is \$200,000 and the median value of a home is \$737,500. After homestead exemption, a typical tax bill for someone in that range would be approximately:

<i>Entity</i>	<i>2013 Tax rate per \$100</i>	<i>Taxes</i>	<i>Percentage</i>
Houston ISD	1.186700	\$ 8,751.91	51.87%
Harris County*	0.727153	5,362.75	31.78%
City of West University Place	0.374000	2,758.25	16.35%
Total Taxes	2.287853	\$16,872.91	100%

*Include Harris County, Harris County Flood Control, Port of Houston Authority, Harris County Hospital District, Harris county Department of Education and the Houston Community College System **Source: Harris County Central Appraisal District**

Those city taxes provide residents with

- police and fire departments,
- 43 miles of streets, 690 streetlights,
- 7 parks, 2 pools, 2 baseball/soccer fields, 5 tennis courts, 2 racquetball/squash courts, 3 basketball half-courts, 4 recreational facilities,
- 40 miles of water mains,
- 357 fire hydrants,
- 3.65 million gallons of water storage,
- 40 miles of sanitary sewers, 32 miles of storm sewers, 1.32 miles of drainage canals,
- 2 million gallons of water treatment capacity and
- 121 employees.

II. State Taxes

State taxes paid by families with annual incomes of \$126,000 or more = 3.6%

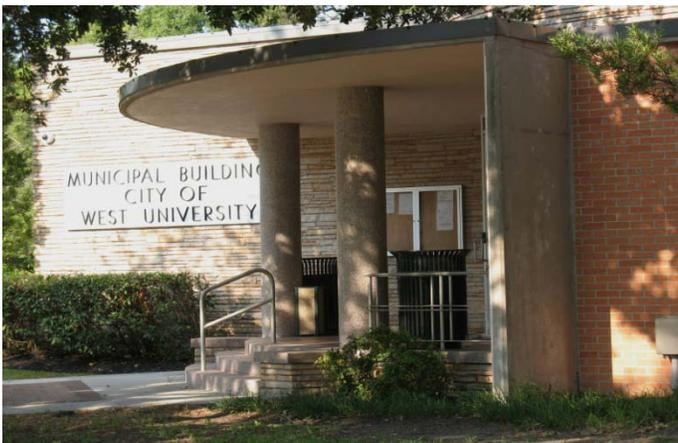
Using the same average income, West University Place families pay approximately \$7,200 in taxes to the State of Texas. The biggest of these taxes include state sales tax, franchise/business taxes, motor fuels tax, motor vehicle sales and tobacco/alcohol taxes. **Source:**

TexasObserver.org



CITY OF WEST UNIVERSITY PLACE

2014 ANNUAL BUDGET



CITY OF WEST UNIVERSITY PLACE | 2014 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 *2014 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 *2014 Annual Operating Budget* functions as a tool, formally communicating the City's financial and operating plan for the coming year.

FORMAT

The *2014 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 2014 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 2014. 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 2014. 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.

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City of West University Place

A Neighborhood City

October 7, 2013

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 2014 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 slightly below the prior year's tax rate. 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 \$122 more in taxes to the City, entirely due to the increase in property values.

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 an average 3% pay-for-performance plan for all full-time employees on anniversary date. 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.

2014 BUDGET SUMMARY

The 2014 Budget anticipates approximately \$39.0 million in fund sources with approximately \$39.2 million in fund uses, which is balanced by the use of fund balance reserves. Revenue of \$16.3 million from property taxes will be \$411,000 or 2.59%, 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 2013 budget. Charges for services are expected to be higher in 2014 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 2013 to 2014.

Total 2014 projected expenditures of \$41.9 million are slightly up compared to the 2013 budget of \$41.3 million. The total includes operating expenditures of \$28.9 million (including transfers), spending on capital outlay of \$3.7 million, and debt repayment of \$9.3 million. The overall increase is primarily attributable to the annualized cost of the 2013 salary increases on employee anniversary dates, and 3% pay-for-performance salary adjustment for all positions effective on anniversary date.

SOURCES

This budget projects income sources, excluding Special Revenue Funds, Capital Project Funds and inter-fund transfers of \$30.3 million, available to fund 2014 operations. This is about \$22,341 or 0.07% more than the 2013 revised estimate. Total General Fund revenues, projected at about \$14.6 million, are approximately 3.5% below the 2013 revised estimate. This is a result of a conservative estimate of recreational usage fees for budgeting purposes as compared to the estimates of the current year activity, which is better than originally budgeted.

	2013 Estimated	2014 Budget	Change	% Change
Property Tax	\$ 15,734,800	\$ 16,268,400	\$ 533,600	3.39%
Other Taxes	2,184,800	2,177,900	(6,900)	-0.32%
Licenses, Permits & Fees	563,706	465,070	(98,636)	-17.50%
Fines & Forfeitures	175,400	172,300	(3,100)	-1.77%
Charges for Services	11,386,202	10,895,408	(490,794)	-4.31%
Other Revenue	263,889	352,060	88,171	33.41%
Transfers	2,068,100	1,486,500	(581,600)	-28.12%
Total Revenues	\$ 32,376,897	\$ 31,817,638	\$ (559,259)	-1.73%

Property Taxes

This budget recommends reducing slightly the City's current ad valorem property tax rate to \$0.37400 per \$100 assessed valuation, which is 2.08% above the current Effective Tax Rate of \$0.36638 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 \$0.17769 per \$100 assessed valuation is \$0.00517 or 2.83% lower than the 2012 debt service rate of \$0.18286. 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 \$0.00506, or 2.65%, to \$0.19631 per \$100 assessed valuation.

Comparison of Property Taxes: Tax Years 2013 vs. 2012

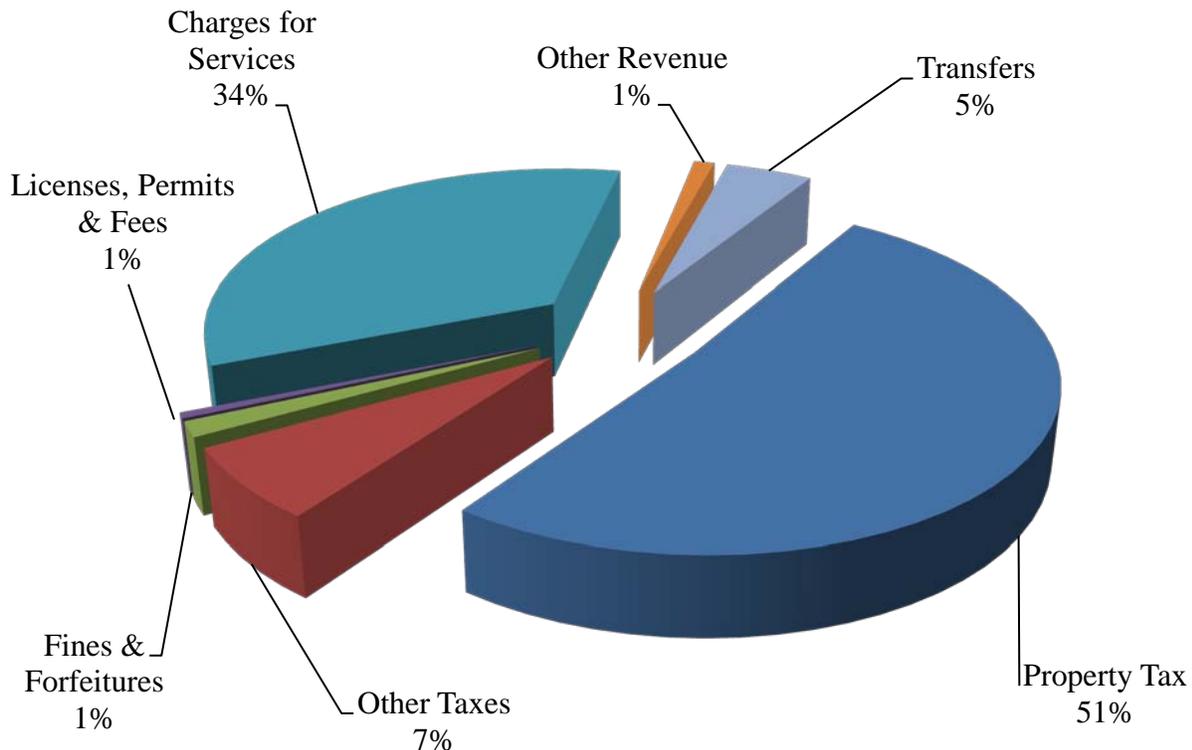
	FY 2014 / TY 2013		FY 2013 / TY 2012		Monthly Increase/ (Decrease)
	Levy Rate/ \$100	Monthly Cost / Typical Family	Levy Rate/ \$100	Monthly Cost / Typical Family	
Maintenance & Operations	\$0.19631	\$128.61	\$0.19125	\$120.07	\$8.54
Debt Service	\$0.17769	\$116.41	\$0.18286	\$114.80	\$1.60
	\$0.37400	\$245.01	\$0.37411	\$234.87	\$10.14

Average taxable value \$786,138 \$753,383

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.

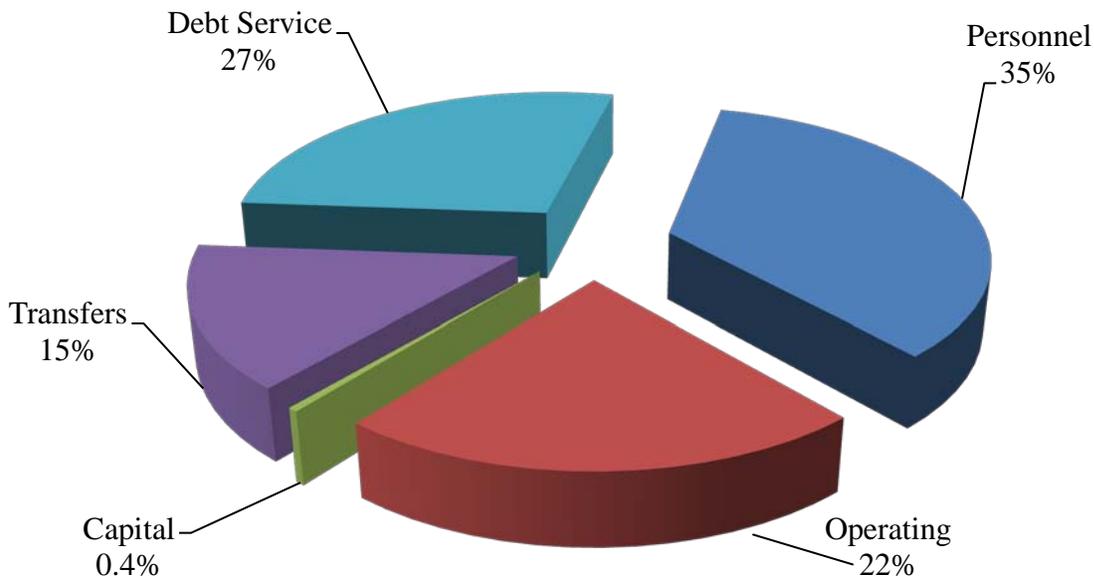
2014 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



EXPENDITURES

The 2014 Budget proposes total expenditures of \$34.1 million for the City’s four major funds. It devotes \$11.9 million, or 35%, to personnel; \$7.8 million, or 22%, to operating expenditures; \$151,300, or 0.4%, to capital purchases; \$5.1 million, or 15%, to operating and capital transfers; and \$9.3 million, or 27%, to debt service on the City’s outstanding bonds. An additional \$3.5 million is budgeted for expenditures in the Capital Improvements Funds.

2014 EXPENDITURES - GENERAL , DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



	2013 Estimated	2014 Budget	Change	% Change
Personnel	\$ 11,429,520	\$ 11,898,460	468,940	4.10%
Other Operating	8,610,656	7,577,337	(1,033,319)	-12.00%
Total Operating	20,040,176	19,475,797	564,379	2.82%
Capital Outlay	473,331	151,300	(322,031)	-68.04%
Transfers	3,930,304	5,094,000	1,163,696	29.61%
Debt Service	9,347,836	9,339,185	(8,651)	-0.09%
Total Expenditures	\$ 33,791,647	\$ 34,060,282	\$ 268,635	0.79%

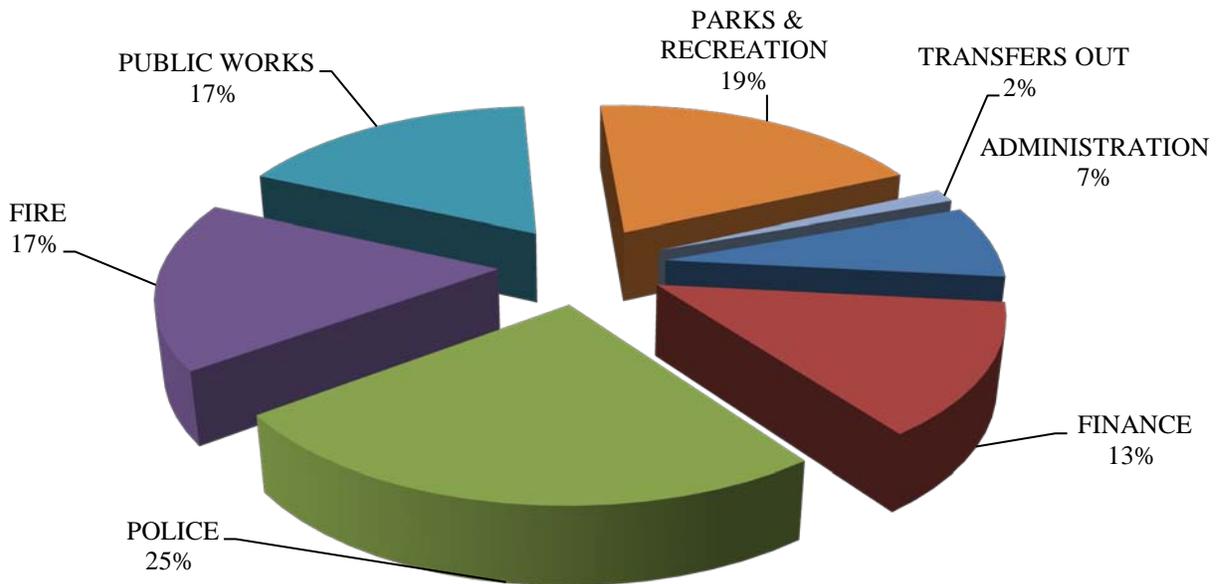
Operating Budgets

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 \$15.58 million is about \$352,245, or 1.36%, above the 2013 Budget. The net increase is primarily attributable to the annualized cost

of the 2013 salary increases on employee anniversary dates and the elimination of two positions through attrition.

2014 Budget by Department



Debt Service Fund – In 2014, the City will pay \$8,110,000 of debt service and fiscal agent fees, a decrease of \$177,600 over 2013. Funding debt service payments requires an ad valorem tax rate of \$.17769 per \$100 of assessed value in tax year 2013, a decrease of 2.83% or \$0.00517 per \$100, and is due to the scheduled decreases in the existing tax supported debt as well as a decrease in the interest payments due to debt refinancing in 2013.

Water and Sewer Fund – This fund’s total budget of \$8.8 million is \$183,207 or 2.1%, lower than the 2013 budget. The system Operations and Finance - Utility Billing divisions, are appropriated at \$7,575,725, 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 the same amount transferred in the 2013 Budget. These transfers are made possible due to the continuing dry conditions starting in 2011 and extending into early 2013. 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 2014 is \$1,229,185 (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 remain relatively stable, ranging from a high of \$1.32 million in 2018 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 2 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 decrease \$229,260 or 12.8%, from the prior year budget. The net decrease is primarily attributable to the closure of the recycling center. The two positions dedicated to the recycle center will be eliminated with the employees in those positions transitioned to two other open positions within the department. The closure of the recycling center will help mitigate the need for a rate increase in 2014. The 2014 budget includes a 9.5% increase on all rates, increasing the Over-65 and disabled rates by \$1.07, up to \$12.27 per month and the regular rates by \$2.10, up to \$24.16 per month. This increase is necessary as a result of multiple years of decreased commodity prices and therefore revenue from the sales of recyclables.

Excluding the effects of the closure of the recycling center, the expenditures for the remainder of the Solid Waste fund are relatively stable. Expenditures increased with the annualization of the cost of the 2013 salary increases on employee anniversary dates, and decreased in other operating line items such as fuel, solid waste disposal fees and the transfer to the Technology Management Fund.

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 \$2.04 million are expected from operating funds, plus \$380,050 from employee/retiree contributions and other miscellaneous earnings. Expenditures for benefits are expected to be \$2.4 million, a 10.9% increase from the amount budgeted in 2013. This is primarily due to a decrease in the health insurance premiums paid for active and eligible retired employees and the administrative costs of the Affordable Care Act, an unfunded mandate. 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 for 2013.

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 2014, expenditures are expected to be \$292,000 which includes the scheduled replacement of one F-150 (General Services), a CCC with Witke 30-yd trash truck (Solid Waste), Kubota B20 Backhoe and Trailer

and portable air compressor (Water & Sewer Operations). Included is the return of \$198,000 to the Solid Waste Fund to reimburse the fund for vehicles that are not being purchased due to the closure of the recycling center.

Technology Management Fund – Since 2007, the management of the City’s funding of critical technology is financed through the Technology Management Fund. In 2014, managing, supporting and replacing computers, networks, and communication equipment are expected to cost \$1,166,710. This is approximately a \$259,490, or 18.2%, decrease from the prior year budget, primarily attributable to last year’s non-recurring funding appropriated for GIS Health Check, digital signage for a Parks & Recreation facility, security cameras for the Community Building. 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 third 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. The 2014 source of funds is from the Fire Department in anticipation of the required replacement of bunker gear in 2015 and Self Contained Breathing Apparatus (SCBA) in 2019. No expenditures are planned for 2014.

Employee Staffing

This budget reduces staffing levels by 4 full-time positions, lowering to 121 full-time equivalent (FTE). These positions were eliminated through attrition in the Finance and Public Works departments and with the closure of the recycling center. The staff in existing positions will be transitioned to other open positions in the city. We constantly strive to make our services more effective and efficient, whether through using new technology, or by reclassifying or reassigning existing employees. The following chart 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.

DEPARTMENT	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
GENERAL FUND											
Administration	4	5	4	4	4	5	5	5	5	5	5
Finance	9	9	8	8	8	7	7	6	6	6	5
Police	33	32	32	32	32	32	32	33	35	35	35
Fire	24	25	25	24	24	24	24	23	23	23	23
Parks & Recreation	8	8	8	10	10	10	11	11	11	11	11
Public Works	21	21	21	20	19	19	21	20	20	20	19
TECHNOLOGY MANAGEMENT FUND											
Administration	-	-	-	2	3	3	3	3	3	3	3
WATER & SEWER FUND											
Finance	-	-	-	-	-	-	-	2	2	2	2
Operations	14	14	14	14	12	12	12	12	12	12	12
SOLID WASTE FUND											
Operations	7	7	7	7	7	7	7	8	8	8	6
Total City FTE's	120	121	119	121	119	119	122	123	125	125	121

Wages and Benefits

This budget includes an average 3% pay-for-performance salary increase on anniversary date for all full-time employees. The funding rate for the Texas Municipal Retirement System (TMRS) is 10.34% of payroll.

At the November 17, 2008 council meeting, Council adopted a new personnel handbook. This handbook states that 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 2014 budget includes funding for a new compensation study. The last study was conducted in 2008.

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. 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 of a market adjustment. 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: The projects originally planned for 2013 were delayed until 2014 due to the need for the replacement of a screw pump. The projected cost of these projects in 2014 total \$2,815,220. These projects are Priority Area 2 Ruskin/West College Comprehensive Infrastructure Rehabilitation (\$228,320), lift station renovations (\$255,000), ground storage tank cleaning and painting (\$690,000), phase 2 of 2 of a fixed based automated

meter reading infrastructure (\$576,800) and the continued funding of the screw pump replacement project started in 2013 (\$1,015,100). Capital expenditures totaling \$4.0 million are planned over the next five years.

Other comprehensive projects will be reviewed, analyzed and prioritized at least annually. The projects may be further allocated into small sub-projects, some of which are expected to be completed in-house for greater economy and efficiency.

ECONOMIC CONDITION AND OUTLOOK

West U continues to enjoy an enviably stable outlook, with property values at \$4.2 billion, up approximately 71% in the last 10 years. 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 2014 Budget provides for an average 3% 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 2014 budget recommends an increase to the monthly solid waste collection fee in the amounts of \$1.07 for the Over-65 and Disabled rate classes and \$2.10 for the Regular rate class. The impact of this fee increase has been included in this budget and will be effective with the first utility bill after January 1, 2014. The fee schedule will be reviewed again in the upcoming months for any necessary increases.

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 2014 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 continues the pay-as-you-go improvements to the water and sewer infrastructure. This budget includes Water & Sewer Capital Reserve funding for the Ruskin/West College comprehensive infrastructure rehabilitation, lift station renovations and cleaning and painting the ground storage tanks. General Capital projects include Area 1 stop bar replacements, roof replacement for the administration area of City Hall, City Hall HVAC blower and water pump assembly replacement, demolition and rebuild of the animal control shelter, and several miscellaneous repairs and replacements at the recreation facilities.

The City's infrastructure is reviewed and prioritized at least annually to be prepared for when funding is available or in an emergency, should conditions change, requiring a more immediate action. This includes addressing areas which were not previously addressed in the prior Infrastructure plan (Priority Areas 1, 2, & 3) including but not limited to: a portion of Rice Blvd., Wakeforest, Westpoint, Cason, Fairhaven, Academy, Case, Riley and Buffalo Speedway.

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. The operating reserves for the General Fund and Water & Sewer Fund are at the target established by this policy. At the September 26, 2013 council meeting for the 2014 Budget Public Hearing, council resolved to eliminate the specific reserve requirement for the Solid Waste Fund to be incorporated into the General Fund reserve requirement.

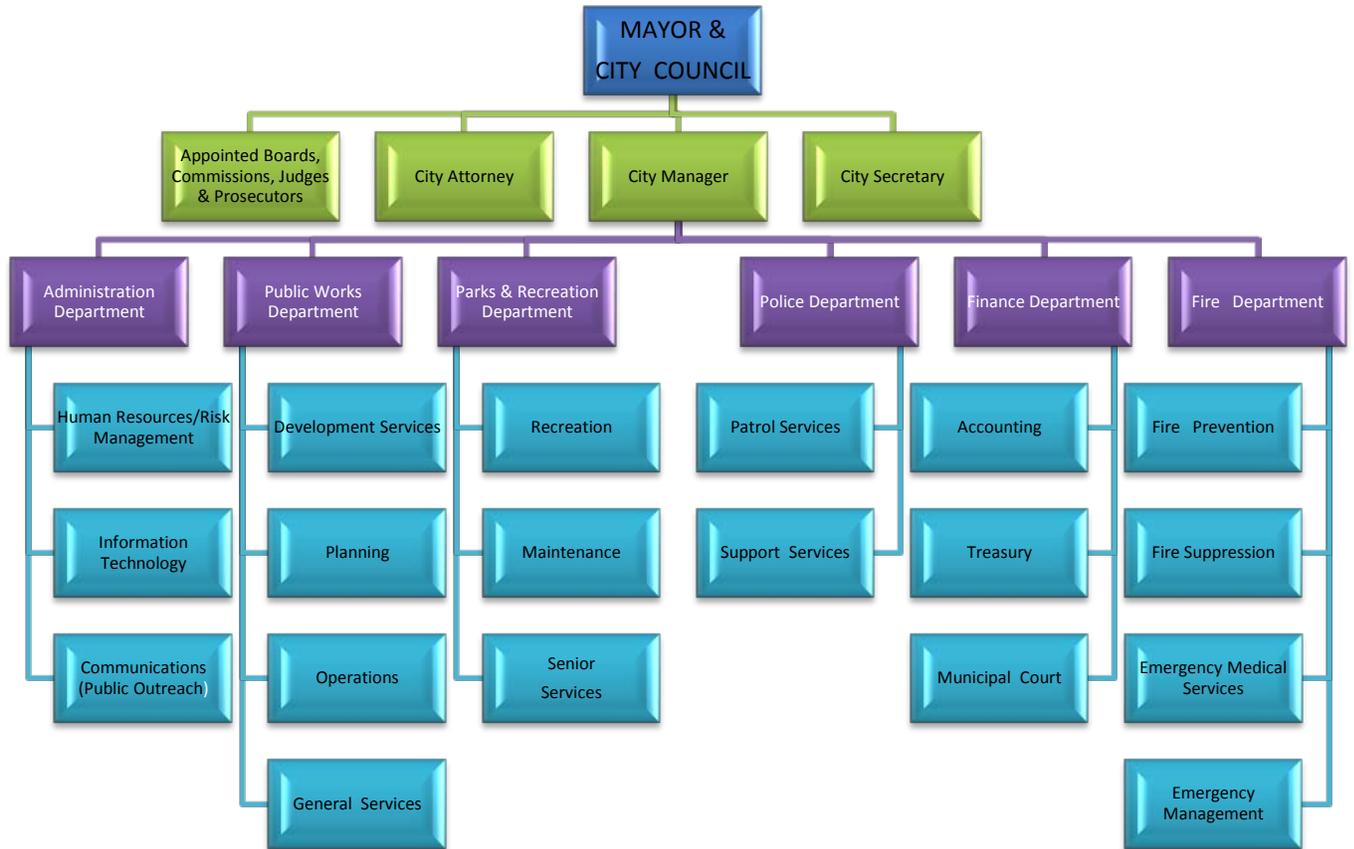
I commend the City staff for their many hours of diligence, dedication, and work in preparing this document. I further appreciate the determination and effort of the City Council in providing direction and parameters essential to this budgeting process. Through this collaborative effort, we are able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

Respectfully submitted,

A handwritten signature in blue ink that reads "Michael Ross". The signature is written in a cursive style with a large, stylized initial "M".

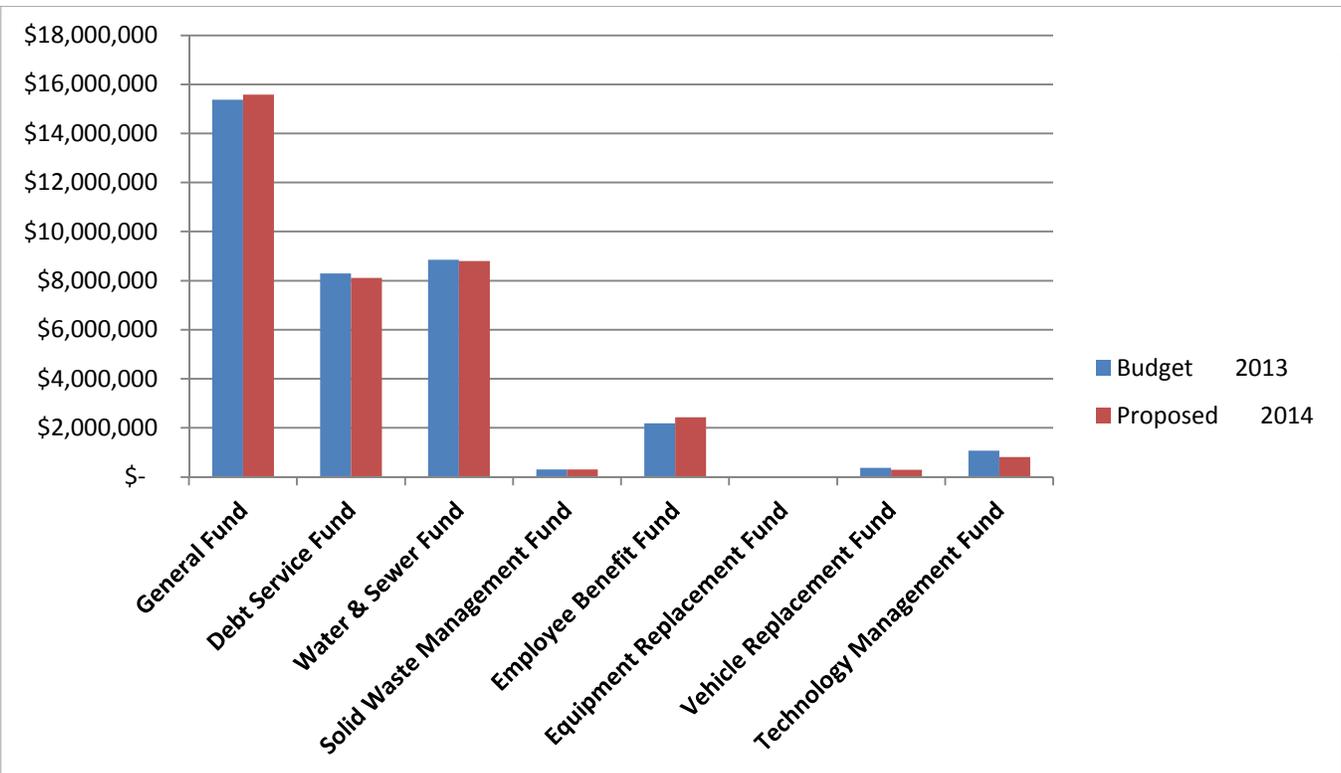
Michael Ross
City Manager

The City of West University Place, Texas



CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
Comparison of 2013 Budget to 2014 Proposed

	Budget 2013	Proposed 2014	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
General Fund	\$ 15,371,722	\$ 15,581,032	\$ 209,310	1.36%
Debt Service Fund	8,287,600	8,110,000	(177,600)	-2.14%
Total	23,659,322	23,691,032	31,710	0.13%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	8,851,392	8,804,910	(46,482)	-0.53%
Solid Waste Management Fund	310,000	310,000	-	0.00%
Total	9,161,392	9,114,910	(46,482)	-0.51%
<u>Internal Service Fund Types:</u>				
Employee Benefit Fund	2,190,800	2,429,850	239,050	10.91%
Equipment Replacement Fund	-	-	-	0.00%
Vehicle Replacement Fund	374,000	292,000	(82,000)	-21.93%
Technology Management Fund	1,075,400	810,500	(264,900)	-24.63%
Total	3,640,200	3,532,350	(107,850)	-2.96%
TOTAL ALL FUND TYPES	\$ 36,460,914	\$ 36,338,292	\$ (122,622)	-0.34%



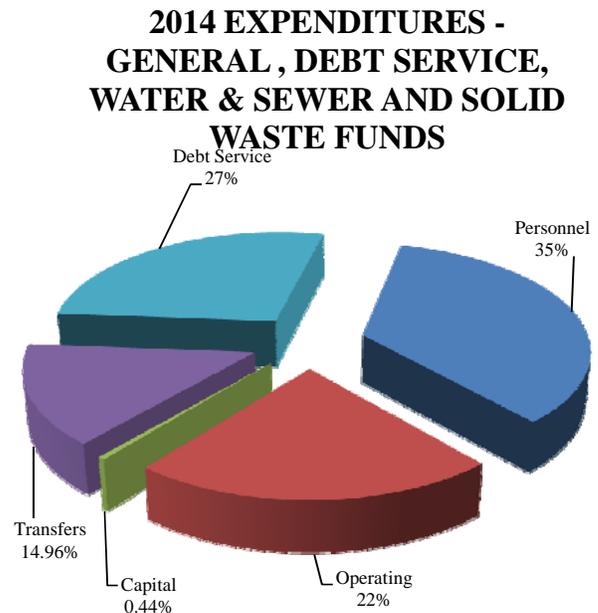
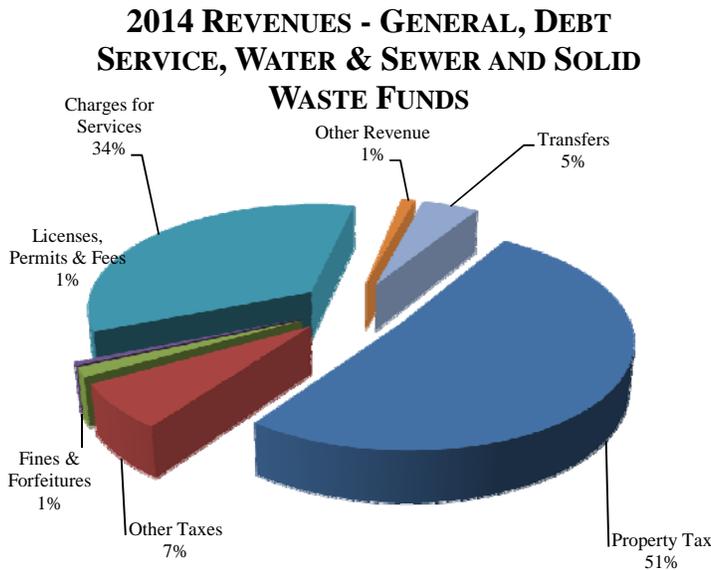
**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2014 BUDGET AT A GLANCE**

	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
Revenues					
Property Tax	\$ 8,535,000	\$ 7,733,400	\$ -	\$ -	\$ 16,268,400
Other Taxes	2,177,900	-	-	-	2,177,900
Licenses, Permits & Fees	465,070	-	-	-	465,070
Fines & Forfeitures	172,300	-	-	-	172,300
Charges for Services	1,960,318	-	7,466,990	1,468,100	10,895,408
Other Revenue	207,220	1,000	143,300	540	352,060
Transfers	1,035,000	378,500	-	73,000	1,486,500
Total Revenues	\$ 14,552,808	\$ 8,112,900	\$ 7,610,290	\$ 1,541,640	\$ 31,817,638

Expenditures					
Personnel	\$ 10,397,665	\$ -	\$ 1,121,655	\$ 379,140	\$ 11,898,460
Operating	3,678,067	-	3,225,070	674,200	7,577,337
Capital	57,300	-	79,000	15,000	151,300
Transfers	1,448,000	-	3,150,000	496,000	5,094,000
Debt Service	-	8,110,000	1,229,185	-	9,339,185
Total Expenditures	\$ 15,581,032	\$ 8,110,000	\$ 8,804,910	\$ 1,564,340	\$ 34,060,282

Capital Improvement Funds

General	\$ 711,700
Water & Sewer	2,815,220
	<u>\$ 3,526,920</u>



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

	Beginning Balance (Estimated)	Sources				Total	Expenditures and Transfers Out	Ending Balance
		Taxes	Licenses, Permits, Fees & Charges for Services	Other				
General Fund	\$ 4,156,122	\$ 10,712,900	\$ 465,070	\$ 3,374,838	\$ 14,552,808	\$ 15,581,032	\$ 3,127,898	
Debt Service Fund	246,873	7,733,400	-	379,500	8,112,900	8,110,000	249,773	
Water and Sewer Fund	2,155,816	-	7,466,990	143,300	7,610,290	8,804,910	961,196	
Solid Waste Fund	24,878	-	1,468,100	73,540	1,541,640	1,564,340	2,178	
Capital Project Fund	27,482	-	-	250,000	250,000	250,000	27,482	
Capital Reserve Fund	229,985	-	-	200,000	200,000	125,000	304,985	
Transportation Improvement Fund	671,023	-	-	259,000	259,000	461,700	468,323	
Public Safety/City Hall Expansion Fund	34,443	-	-	-	-	-	34,443	
2011 Certificates of Obligation Projectes Fund	759,572	-	-	-	-	-	759,572	
Water and Sewer Capital Reserve	1,584,248	-	-	1,900,000	1,900,000	2,815,220	669,028	
Employee Benefit Fund	(120,954)	-	-	2,416,850	2,416,850	2,429,850	(133,954)	
Vehicle Replacement Fund	1,109,734	-	-	649,000	649,000	292,000	1,466,734	
Technology Management Fund	16,070	-	-	1,169,000	1,169,000	1,166,710	18,360	
Equipment Replacement Fund	165,178	-	-	55,500	55,500	-	220,678	
Parks Fund	15,442	-	-	4,000	4,000	7,000	12,442	
Court Technology Fund	860	-	-	6,200	6,200	-	7,060	
Tree Replacement Fund	83,548	-	-	20,000	20,000	33,000	70,548	
Court Security Fund	21,381	-	-	4,500	4,500	10,000	15,881	
Metro Grant Fund	259,055	-	-	259,000	259,000	259,000	259,055	
Police Forfeited Property Fund	12,672	-	-	-	-	12,000	672	
Police Training Fund	8,384	-	-	-	-	6,000	2,384	
Fire Training Fund	2,246	-	-	-	-	-	2,246	
Good Neighbor Fund	2,432	-	-	-	-	2,400	32	
Total All Funds	\$ 11,466,491	\$ 18,446,300	\$ 9,400,160	\$ 11,164,228	\$ 39,010,688	\$ 41,930,162	\$ 8,547,016	

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 2013 The 2013 Budget projected a revenue total of \$14.62 million to finance the General Fund's services. Based on collections and data available September 6, 2013, revenues appear likely to reach \$15.08 million, 3% or \$465,627 above the 2013 Budget projections. Overall, General Fund revenue expectations will be above the budgeted revenue for 2013.

Expenditures Estimated for 2013 The original 2013 Budget appropriated \$15.09 million, excluding transfers out. Based on expenditures through September 6, 2013 and department estimates to complete the year, the total actual expenditures will be below the appropriated amount by \$204,411, or 1.35%.

Financial Position in 2013 - The City of West University Place's General Fund is projected to close 2013 in sound fiscal condition. The 2013 estimated ending fund balance available for appropriations in 2014 is \$4.22 million. This amount represents 26.97% of the proposed 2014 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 2013 exceeding that target by approximately \$1.2 million. This will be used to fund the 2014 budget with any unused excess transferred to the Capital Reserve Fund according to Financial Policies.

Projected 2014 Revenues. The City's General Fund Revenues for fiscal 2014 are forecast to decrease .44% under 2013's budgeted revenues. Total 2014 revenues are expected to be approximately \$14.55 million.

Revenues from ad valorem property taxes (current tax, delinquent tax and penalty and interest) will increase by \$425,800, a 5.25% increase. The ad valorem tax rate dedicated to maintenance and operations is proposed to increase 2.65% to \$0.19631 per \$100 of assessed value. Taxable value in West University Place is estimated to increase \$121.6 million or 2.89% to \$4.34 billion. Values from new construction added to the increase by \$30.9 million, and the value increases of \$90.69 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 million, 1.14% less than the \$1,011,400 budgeted in 2013. In late 2012 and early 2013, West U was notified by the Texas Comptroller of Public Accounts of two taxpayers that had erroneously reported local tax for a business location that is actually in another taxing jurisdiction. The City entered into a 48 month repayment agreement with the Comptroller's office beginning April 2013. The expected last payment will be May 2016.

Franchise taxes are expected to provide approximately 7.47% of the City's General Fund revenues, forecasted at \$1,167,900. 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 2014, below the \$17,400 estimated to be received in 2013. 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 2013 estimates of \$660,000. In 2013, 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 2014 budget projects transfers from the Water and Sewer Utility Enterprise Fund (\$725,000) 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 2014. The 2014 Budget appropriates \$15,632,007, including the transfer of \$200,000 to the Capital Reserve Fund, up 1.69% from the 2013 General Fund's \$15,371,722 budget, and a \$214,500 transfer to the Vehicle Replacement Fund to provide funding for replacing vehicles.

Personnel costs - Personnel costs, including benefits, will amount to \$10.45 million, or 66.84% of the budget, and a 5.23% increase compared to the corresponding 2013 budget. The City's portion of health and dental care benefit costs are projected to total \$1.03 million, level as compared to the 2013 budget. Required contributions to the Texas Municipal Retirement System are budgeted at \$694,400, down .31%. The actuarially determined contribution rate is based on the city's plan provisions in effect as of April 1, 2013 and the actuarial assumptions and methods adopted by the TMRS Board.

The 2014 budget for employee regular wages is \$6,465,540, up 3.65% over 2013. The net increase is due to an average 3% pay-for-performance salary increase effective on staff's anniversary dates. The budget also includes the annualization of the 1% structure adjustment and salary increases given on January 1, 2013 and an average 2% pay-for-performance salary increase on anniversary date plan that was approved in the 2013 budget.

GENERAL FUND | 2014

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
AD VALOREM TAXES	\$ 7,958,641	\$ 7,519,108	\$ 8,109,200	\$ 8,039,800	\$ 8,535,000
SALES TAXES	997,318	1,003,897	1,011,400	1,010,000	1,000,000
FRANCHISE TAXES	1,148,390	1,142,265	1,164,200	1,165,800	1,167,900
OTHER TAXES	8,994	9,685	9,000	9,000	10,000
TOTAL TAXES	10,113,342	9,674,955	10,293,800	10,224,600	10,712,900
PERMITS, LICENSES AND FEES	449,204	564,174	317,500	563,706	465,070
CHARGES FOR SERVICES	1,795,782	2,160,728	1,982,000	2,309,202	1,960,318
FINES AND FORFEITURES	259,142	198,368	221,300	175,400	172,300
INVESTMENT EARNINGS	21,274	17,403	14,000	17,400	14,000
OTHER REVENUE	230,941	286,565	228,040	231,959	193,220
TRANSFERS IN	1,005,000	1,560,000	1,560,000	1,560,000	1,035,000
TOTAL REVENUES	13,874,686	14,462,192	14,616,640	15,082,267	14,552,808
EXPENDITURES BY DEPARTMENT:					
ADMINISTRATION	1,102,286	1,037,114	1,104,447	1,155,090	1,126,590
FINANCE	1,749,440	1,523,660	1,587,836	1,498,762	2,067,610
POLICE	3,190,331	3,529,746	3,879,543	3,802,745	3,885,065
FIRE	2,571,544	2,677,302	2,788,416	2,866,635	2,640,780
PUBLIC WORKS	2,677,219	2,770,422	2,852,475	2,766,975	2,671,062
PARKS & RECREATION	2,113,746	2,362,355	2,874,005	2,852,600	2,989,925
TRANSFERS OUT	64,600	303,679	285,000	285,004	200,000
TOTAL EXPENDITURES	13,469,166	14,204,278	15,371,722	15,227,811	15,581,032
NET REVENUES (EXPENDITURES)	405,520	257,915	(755,082)	(145,544)	(1,028,224)
BEGINNING FUND BALANCE	3,638,232	4,043,752	3,667,842	4,301,667	4,156,123
ENDING FUND BALANCE	4,043,752	4,301,667	2,912,760	4,156,123	3,127,899
ASSIGNED*	210,000	210,000	210,000	210,000	210,000
UNASSIGNED FUND BALANCE	\$ 3,833,752	\$ 4,091,667	\$ 2,702,760	\$ 3,946,123	\$ 2,917,899

* Assigned for City Manager's Contract

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

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
AD VALOREM TAXES	\$ 7,958,641	\$ 7,519,108	\$ 8,109,200	\$ 8,039,800	\$ 8,535,000
SALES TAXES	997,318	1,003,897	1,011,400	1,010,000	1,000,000
FRANCHISE TAXES	1,148,390	1,142,265	1,164,200	1,165,800	1,167,900
OTHER TAXES	8,994	9,685	9,000	9,000	10,000
TOTAL TAXES	10,113,342	9,674,955	10,293,800	10,224,600	10,712,900
PERMITS, LICENSES AND FEES	449,204	564,174	317,500	563,706	465,070
FINES AND FORFEITURES	259,142	198,368	221,300	175,400	172,300
CHARGES FOR SERVICES	1,795,782	2,160,728	1,982,000	2,309,202	1,960,318
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OTHER REVENUE	230,941	286,565	228,040	231,959	193,220
TRANSFERS IN	1,005,000	1,560,000	1,560,000	1,560,000	1,035,000
TOTAL REVENUES	\$ 13,874,686	\$ 14,462,192	\$ 14,616,640	\$ 15,082,267	\$ 14,552,808
EXPENDITURES:					
REGULAR WAGES	\$ 5,739,133	\$ 5,864,787	\$ 6,237,709	\$ 6,162,100	\$ 6,420,165
PART-TIME WAGES	327,206	334,394	413,100	419,800	464,100
ON CALL	3,398	9,668	9,910	23,100	25,400
OVERTIME	377,020	466,007	427,400	479,220	427,200
LONGEVITY	39,323	41,354	47,400	44,200	49,800
TERMINATION ACCRUAL PAY	-	-	-	-	-
OTHER COMPENSATION	-	-	-	-	-
HEALTH & DENTAL	895,083	893,770	955,800	889,100	1,008,800
TMRS	968,502	666,087	696,557	670,900	690,400
FICA	479,497	494,854	545,075	525,900	546,300
WORKERS COMPENSATION	59,012	63,492	85,300	92,700	84,100
ALLOWANCES	76,536	74,360	75,200	76,400	77,300
RETIREE BENEFITS	-	-	-	-	190,000
OTHER BENEFITS	64,684	296,358	416,300	411,300	394,000
EMPLOYEE RELATIONS	18,999	17,141	19,300	19,900	20,100
EMPLOYEE TUITION	-	-	-	-	-
UNEMPLOYMENT CLAIMS	-	-	-	-	-
THIRD PARTY ADMINISTRATOR	-	-	-	-	-
WELLNESS PROGRAM	-	-	-	-	-
RECRUITING & HIRING	11,768	11,091	-	-	-
PERSONNEL	9,060,160	9,233,364	9,929,051	9,814,620	10,397,665
OFFICE SUPPLIES	40,613	41,730	48,700	52,600	52,400
PRINTING	-	-	-	-	-
APPREHENSION & JAILING	181	111	1,000	1,000	1,000
OPERATING SUPPLIES	141,310	153,377	178,126	167,025	178,625
CONSTRUCTION MATERIALS	-	-	-	-	-
FUEL	212,487	169,924	174,100	94,800	98,200
EMERGENCY GENERATOR FUEL	-	10,851	-	10,241	-
TREATMENT CHEMICALS	26,406	24,817	27,360	27,300	28,300
MISCELLANEOUS	45	-	-	-	-
EQUIPMENT MAINTENANCE	71,740	89,592	112,950	112,400	120,900
VEHICLE MAINTENANCE	79,332	63,855	74,600	67,520	74,900
BUILDING & GROUNDS MAINTENANCE	78,170	221,417	192,300	186,900	196,800
SWIMMING POOL MAINTENANCE	27,993	89,810	77,167	77,700	117,900
DRAINAGE MAINTENANCE	28,096	20,299	29,000	18,000	18,000
STREET MAINTENANCE	46,358	46,301	37,000	48,000	45,000
TRAFFIC CONTROL MAINTENANCE	29,542	29,974	30,000	29,000	30,500

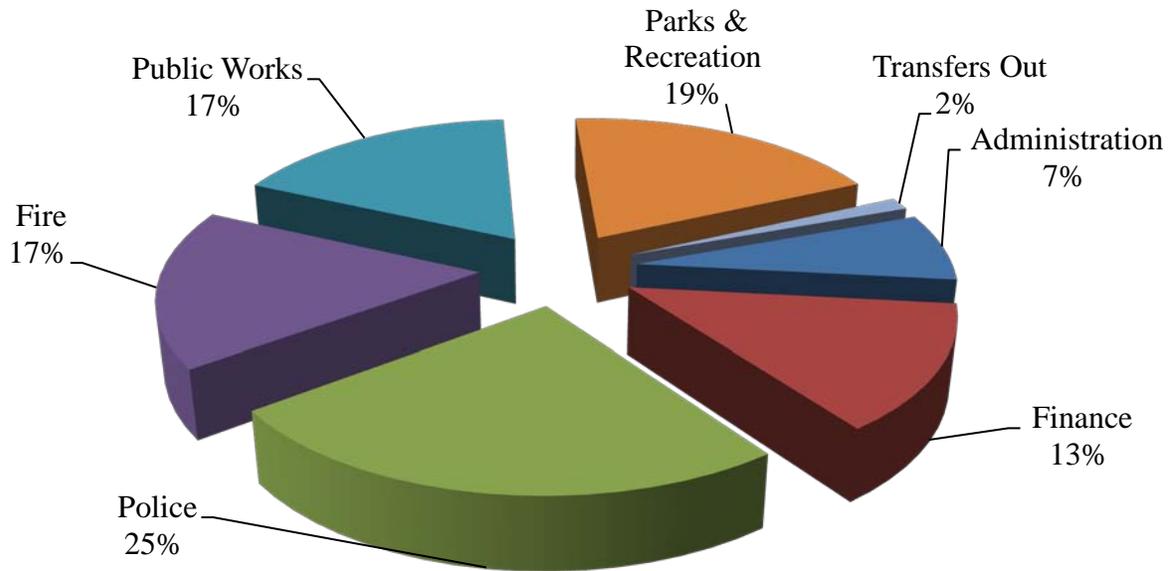
GENERAL FUND | 2014

GENERAL FUND

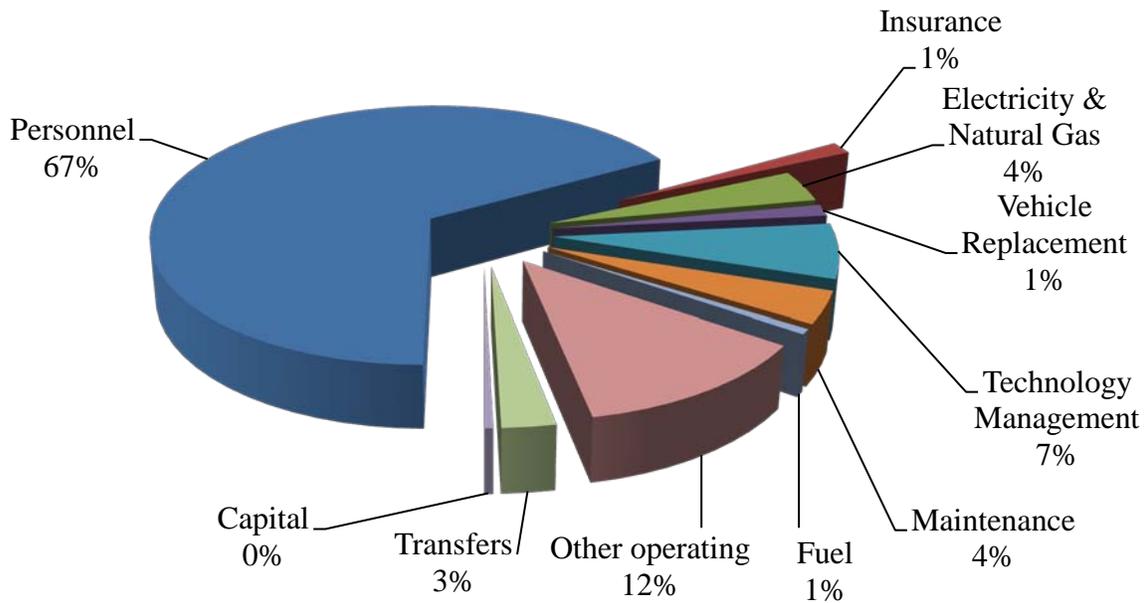
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
TECHNOLOGY MAINTENANCE	-	-	-	-	-
COMMUNICATION	70,056	72,572	87,657	85,080	92,480
ELECTRIC SERVICE	584,033	372,485	444,500	400,000	444,500
STREET LIGHTING - ELECTRIC SERVICE	-	-	120,000	100,000	120,000
NATURAL GAS SERVICE	20,565	23,794	25,000	30,000	30,000
TELEPHONE SERVICE	-	-	-	-	-
OTHER UTILITIES	-	-	-	-	-
CONSULTANTS	24,739	49,021	33,000	108,000	33,000
LEGAL	188,834	165,354	145,000	205,000	145,000
EQUIPMENT LEASE/RENTAL	38,194	43,042	44,763	42,625	43,700
FACILITIES RENTAL	-	-	-	-	-
PROFESSIONAL DUES	20,793	25,090	26,202	25,579	27,887
PUBLICATIONS	13,933	9,164	12,200	14,495	14,600
TRAVEL & TRAINING	81,004	101,611	120,310	110,850	132,300
OTHER CONTRACTED SERVICES	635,839	787,762	761,190	714,100	884,300
INSTRUCTOR FEES	269,168	313,095	285,650	322,000	335,100
TRI-SPORTS	80,000	80,000	80,000	80,000	80,000
GENERAL LIABILITY INSURANCE	9,672	9,010	15,000	15,000	13,000
ERRORS & OMISSIONS	20,010	18,982	25,000	25,000	25,000
LAW ENFORCEMENT LIABILITY	12,487	10,776	14,000	14,000	16,000
CRIME COVERAGE FIDELITY	1,699	1,662	1,800	1,800	1,800
AUTO LIABILITY	24,832	18,362	38,000	38,000	35,000
AUTO PHYSICAL DAMAGE	17,221	17,443	17,500	17,500	19,000
UNDERGROUND STORAGE LIABILITY	-	-	707	707	775
REAL & PERSONAL PROPERTY	63,332	72,121	119,000	119,000	110,000
BOILER & MACHINERY	-	-	-	-	-
DEDUCTIBLE	8,248	(121)	10,000	10,000	10,000
COMMUNITY RELATIONS	30,558	28,621	36,700	34,400	34,300
BOARDS AND COMMITTEES	3,385	4,058	4,000	4,000	4,000
ELECTION EXPENSE	12,266	-	13,000	9,800	10,000
FURNITURE & EQUIP < \$5000	14,243	2,250	17,800	14,838	8,800
FURNITURE & FIXTURES	-	-	-	-	-
TRUCKS	-	18,997	-	18,997	-
OTHER EQUIPMENT	90,428	92,249	124,000	147,530	53,300
CONSTRUCTION COSTS	-	-	4,000	4,000	4,000
OTHER CONSTRUCTION COSTS	-	44,480	17,500	17,500	-
TRANSFER TO CAPITAL RESERVE FUND	64,600	243,679	200,000	200,004	200,000
TRANSFER TO SOLID WASTE FUND	-	-	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	207,051	228,180	233,000	233,000	214,500
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	969,669	1,093,795	1,227,900	1,227,900	1,033,500
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	60,000	85,000	85,000	-
CONTINGENCY	49,876	1,325	70,989	45,000	45,000
OPERATING	\$ 4,409,006	\$ 4,970,913	\$ 5,442,671	\$ 5,413,191	\$ 5,183,367
TOTAL EXPENDITURES	13,469,166	\$ 14,204,278	\$ 15,371,722	\$ 15,227,811	\$ 15,581,032

2014 Budget by Department



2014 Budget by Account



**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
CURRENT YEAR PROPERTY TAXES	7,898,326	7,467,784	8,055,600	8,003,500	8,500,000
PRIOR YEAR PROPERTY TAXES	21,672	16,546	17,500	9,600	10,000
PENALTY AND INTEREST	38,642	34,777	36,100	26,700	25,000
AD VALOREM TAXES	7,958,641	7,519,108	8,109,200	8,039,800	8,535,000
SALES TAX	997,318	1,003,897	1,011,400	1,010,000	1,000,000
SALES TAXES	997,318	1,003,897	1,011,400	1,010,000	1,000,000
MIXED BEVERAGE TAX	8,994	9,685	9,000	9,000	10,000
OTHER TAXES	8,994	9,685	9,000	9,000	10,000
ELECTRICITY	550,808	564,430	573,900	573,900	573,900
NATURAL GAS	166,698	141,342	155,300	151,200	151,200
TELEPHONE	273,369	293,917	287,000	297,600	298,000
CABLE	157,515	142,577	148,000	143,100	144,800
FRANCHISE TAXES	1,148,390	1,142,265	1,164,200	1,165,800	1,167,900
TOTAL TAXES	10,113,342	9,674,955	10,293,800	10,224,600	10,712,900
BUILDING PERMIT	172,537	252,963	120,000	222,500	200,000
PLUMBING PERMIT	65,646	62,961	49,400	50,538	50,000
HVAC PERMIT	42,491	47,941	30,000	75,300	35,000
FENCE AND SIDEWALK PERMIT	25,773	30,191	26,000	31,028	26,000
ENCROACHMENT PERMIT	200	100	-	200	-
ELECTRICAL PERMIT	33,961	33,487	25,000	38,840	34,000
TREE DISPOSITION FEE	19,155	28,101	20,000	35,000	25,000
LOW IMPACT INSPECTION FEE	9,895	14,275	10,000	10,000	15,000
HOUSING INSPECTION FEE	-	50	-	-	-
ALARM PERMIT	38,638	43,046	9,800	44,000	44,000
DRAINAGE PERMIT	4,388	4,999	3,300	4,780	3,000
TREE REMOVAL PERMIT	250	300	500	500	500
FIRE SPRINKLER PERMITS	816	1,431	-	400	-
PET LICENSES	2,320	2,960	2,300	2,200	1,300
ALCOHOLIC BEVERAGE PERMIT	2,214	3,190	2,200	2,270	2,270
ELECTRICAL CONTRACTOR PERMIT	3,516	680	4,000	9,200	4,000
CONTRACTOR PERMIT	27,404	37,500	15,000	36,950	25,000
PERMITS, LICENSES AND FEES	449,204	564,174	317,500	563,706	465,070
PLAN CHECKING FEE	52,893	-	58,000	110,735	100,000
ZPC & ZBA FEES	3,526	5,350	6,000	4,000	5,000
BUILDING STANDARDS FEE	1,803	601	-	200	200
RE-INSPECTION FEE	2,775	50	5,000	600	350
PREMATURE WORK FEE	3,841	-	5,000	5,000	4,000
AMBULANCE SERVICE	120,713	134,354	141,700	122,500	128,100
CHILD SAFETY	16,435	16,990	17,000	16,800	16,800
ALARM MONITORING	328,785	713,887	659,300	666,360	660,000
OTHER FEES AND PERMITS	8,209	6,277	20,000	20,990	15,000
SENIOR SERVICES EVENTS	37,722	46,730	35,000	37,000	35,000
RENTALS - COMMUNITY BUILDING	14,450	30,449	16,000	22,000	18,000

GENERAL FUND | 2014

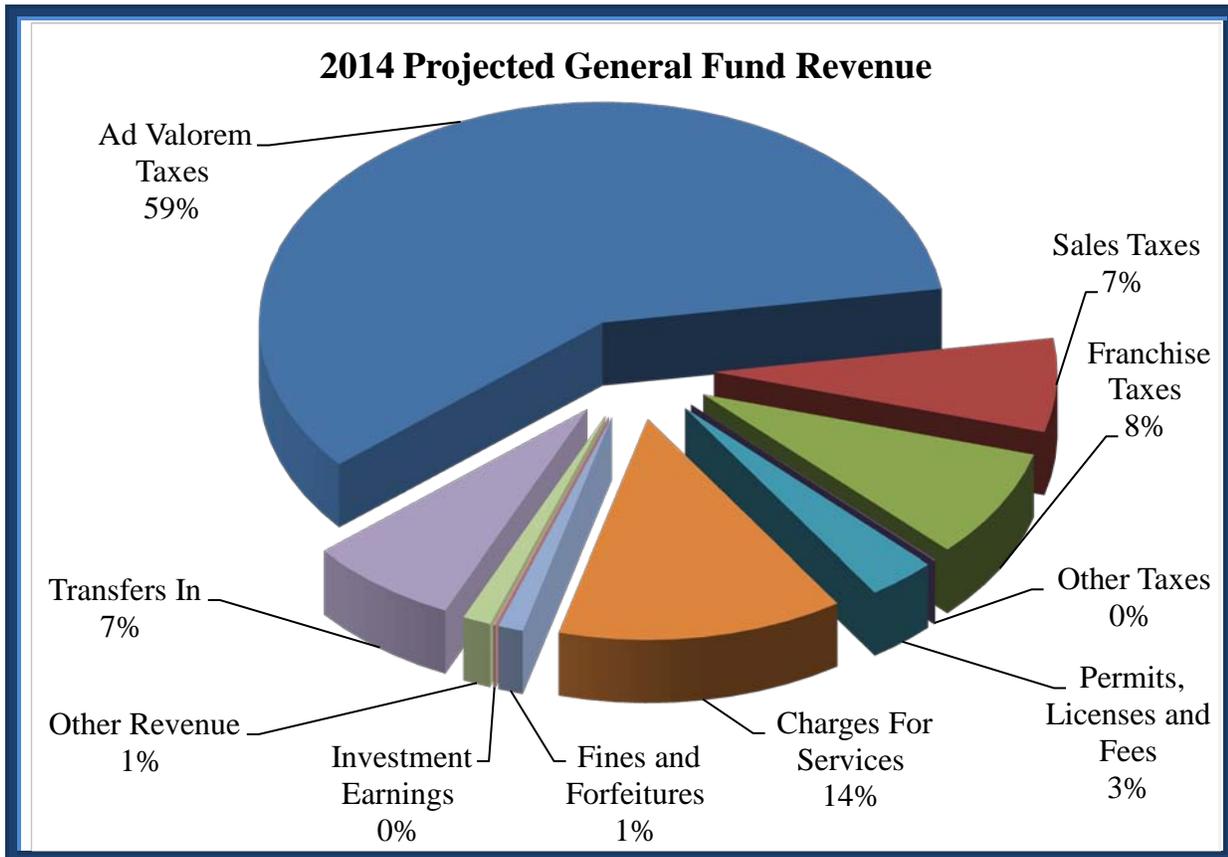
GENERAL FUND

DETAIL STATEMENT OF REVENUES

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
MEMBERSHIPS - RECREATION CENTER	177,859	220,945	170,000	215,864	161,898
DAY PASS - RECREATION CENTER	20,103	20,749	15,000	16,725	12,540
AQUATIC CLASS FEES - RECREATION CENTER	176,480	199,811	160,000	188,960	141,720
CONTRACTOR USE FEES - RECREATION CENTER	118,839	143,707	100,000	204,210	153,150
ATHLETIC LEAGUES - RECREATION CENTER	20	-	-	-	-
RENTALS - RECREATION CENTER	-	158	-	100	-
POOL RENTAL - RECREATION CENTER	53	-	-	-	-
MEMBERSHIPS - COLONIAL PARK	116,521	104,266	110,000	115,755	86,815
DAY PASS - COLONIAL PARK	65,984	63,039	66,000	52,080	39,060
COLONIAL PARK - SPECIAL EVENTS	-	-	-	500	375
POOL RENTAL - COLONIAL PARK	42,830	46,679	46,600	35,308	26,480
PAVILION RENTAL - COLONIAL PARK	12,701	11,160	9,500	12,295	9,220
CONCESSIONS - COLONIAL PARK	10,264	-	5,000	-	-
CONTRACTOR USE FEES - COLONIAL PARK	-	24,316	16,500	25,420	19,070
MISCELLANEOUS - CULT & REC	395,193	416,680	311,500	431,550	323,790
FALSE ALARM FEE	64,482	(50,950)	5,000	400	-
PET IMPOUNDMENT	1,740	1,960	2,800	2,200	2,500
RESEARCH & COPIES	1,286	1,111	800	1,200	1,000
AUTO DECALS	275	253	300	250	250
CHARGES FOR SERVICES	1,795,782	2,160,728	1,982,000	2,309,202	1,960,318
MUNICIPAL COURT FINES	254,240	194,387	217,000	171,100	168,000
TRAFFIC FINES	4,724	3,156	4,000	4,000	4,000
CHILD SAFETY FEE	178	825	300	300	300
FINES AND FORFEITURES	259,142	198,368	221,300	175,400	172,300
EARNINGS ON INVESTMENTS	21,274	17,403	14,000	17,400	14,000
INVESTMENT EARNINGS	21,274	17,403	14,000	17,400	14,000

**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
SOUTHSIDE PLACE	128,750	127,836	128,750	128,750	128,750
SALE OF CITY PROPERTY	3,228	-	-	-	-
INSURANCE REFUNDS	45	-	-	-	-
NSF CHECKS	250	245	100	35	100
RECOVERED BAD DEBT WRITEOFFS	(17)	-	-	-	-
CASH OVER/SHORT	(484)	3	-	-	-
MISCELLANEOUS	17,014	45,214	36,990	6,800	5,000
CYCLONE CYCLES	26,500	51,638	-	37,000	-
GOODE COMPANY	55,656	61,630	62,200	59,374	59,370
OTHER REVENUE	230,941	286,565	228,040	231,959	193,220
TRANSFER FROM WATER & SEWER FUND	725,000	1,250,004	1,250,000	1,250,000	725,000
TRANSFER FROM SOLID WASTE FUND	280,000	309,996	310,000	310,000	310,000
TRANSFERS IN	1,005,000	1,560,000	1,560,000	1,560,000	1,035,000
TOTAL REVENUE	13,874,686	14,462,192	14,616,640	15,082,267	14,552,808



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. (2014 Budget \$926,800)

City Council – Costs directly associated with the City Council, including council salaries, legal fees and election expenditures. (2014 Budget \$192,590)

ADMINISTRATION DEPARTMENT 2014 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.
- * Continue to ensure appropriate destruction of city records that are past required retention date.
- * Evaluate electronic evaluation system and, if necessary, consider other options.
- * Evaluate an automated agenda process.
- * Evaluate electronic recording device for Council Chambers.
- * Implement NEOgov New Employee On-Boarding, Employee Training Track and Applicant Tracking software

BUDGET HIGHLIGHTS

- * Authorized full-time employees – 5 (2013 authorized full-time employees – 5).
- * Legal fees – \$145,000 (2013 budget - \$145,000)
- * Technology Management Fund charges assessed - \$89,200 (2013 budget - \$82,700).
- * Total budget - \$1.119.390 (2013 total budget - \$1,104,447).

ADMINISTRATION DEPARTMENT

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
Administration					
Personnel	\$ 659,219	\$ 689,442	\$ 692,455	\$ 693,600	\$ 718,500
Operating charges	226,756	159,458	223,100	216,900	215,500
Total	885,975	848,900	915,555	910,500	934,000
Council					
Personnel	15,502	16,189	15,602	15,500	15,600
Operating charges	200,810	172,025	173,290	229,090	176,990
Total	216,312	188,214	188,892	244,590	192,590
Total Department	\$ 1,102,286	\$ 1,037,114	\$ 1,104,447	\$ 1,155,090	\$ 1,126,590

Administration Department Staffing Schedule

Position	Grade	2013		2014		Salary Range	
		Budget	Budget	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		
Asst to the City Manager	111	-	1	54,313	76,038		
Executive Asst./Deputy City Secretary	207	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 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 453,987	\$ 485,071	\$ 492,005	\$ 493,000	\$ 522,300
PART-TIME WAGES	-	11,160	12,000	10,500	12,000
ON CALL	-	-	-	1,800	2,600
OVERTIME	435	16	800	300	800
LONGEVITY	1,460	1,795	2,200	2,200	2,500
HEALTH & DENTAL	52,802	51,656	47,300	48,500	49,700
TMRS	74,576	52,942	51,471	51,500	54,100
FICA	30,143	31,853	38,779	38,000	39,300
WORKERS COMPENSATION	748	908	1,200	1,100	1,200
ALLOWANCES	23,538	22,727	23,000	23,000	23,000
OTHER BENEFITS	3,609	13,657	16,200	16,200	3,500
EMPLOYEE RELATIONS	6,416	6,566	7,500	7,500	7,500
RECRUITING & HIRING	11,505	11,091	-	-	-
PERSONNEL	659,219	689,442	692,455	693,600	718,500
OFFICE SUPPLIES	5,761	3,228	5,000	5,000	5,000
COMMUNICATION	30,906	32,547	35,000	34,400	38,500
LEGAL	16,379	7,898	-	-	-
EQUIPMENT LEASE/RENTAL	9,904	9,643	11,000	11,000	11,000
PROFESSIONAL DUES	6,985	7,288	6,300	6,300	6,300
PUBLICATIONS	6,176	4,136	6,600	6,600	2,000
TRAVEL & TRAINING	10,468	17,610	17,000	13,000	17,000
OTHER CONTRACTED SERVICES	-	-	13,000	11,400	-
COMMUNITY RELATIONS	901	577	1,500	1,500	1,500
TRANSFER TO TECHNOLOGY					
MANAGEMENT FUND	89,400	75,204	82,700	82,700	89,200
CONTINGENCY	49,876	1,325	45,000	45,000	45,000
OPERATING	226,756	159,458	223,100	216,900	215,500
ADMINISTRATION DIVISION TOTAL	\$ 885,975	\$ 848,900	\$ 915,555	\$ 910,500	\$ 934,000

ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
FICA	1,102	1,773	1,102	1,100	1,100
WORKERS COMPENSATION	-	16	100	-	100
PERSONNEL	15,502	16,189	15,602	15,500	15,600
LEGAL	172,455	157,456	145,000	205,000	145,000
PROFESSIONAL DUES	1,740	1,380	690	690	690
PUBLICATIONS	45	-	100	100	6,800
TRAVEL & TRAINING	6,869	7,828	7,000	6,000	7,000
COMMUNITY RELATIONS	7,434	5,361	7,500	7,500	7,500
ELECTION EXPENSE	12,266	-	13,000	9,800	10,000
OPERATING	200,810	172,025	173,290	229,090	176,990
CITY COUNCIL DIVISION TOTAL	\$216,312	\$ 188,214	\$ 188,892	\$ 244,590	\$ 192,590

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. (2014 Budget - \$814,575)

Municipal Court – Administers the City's municipal court. (2014 Budget - \$248,335)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a satisfactory way. (2014 Budget - \$1,063,375)

FINANCE DEPARTMENT 2014 GOALS

- * Review and update, as necessary, the City's financial policies.
- * Review and update, as necessary, all financial processes such as financial reporting and auditing, accounts payable, payroll, utility billing, and municipal court.
- * Implement automated timekeeping system.
- * Begin Government Finance internship program. .
- * Continuation of 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 – 5 (2013 authorized full-time employees – 6).
- * Total budget - \$2,126,285 (2013 total budget - \$1,587,836).

FINANCE DEPARTMENT

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
<i>Finance</i>					
Personnel	\$ 418,874	\$ 428,426	\$ 440,715	\$ 384,900	\$ 394,000
Operating charges	352,144	336,498	343,500	343,375	361,900
Capital	-	-	-	500	-
Total	771,019	764,924	784,215	728,775	755,900
<i>Municipal Court</i>					
Personnel	203,700	206,136	228,064	219,500	224,785
Operating charges	25,109	18,863	23,550	23,480	23,550
Total	228,810	224,999	251,614	242,980	248,335
<i>City-Wide Charges</i>					
Operating charges	749,612	533,737	552,007	527,007	1,063,375
Total	749,612	533,737	552,007	527,007	1,063,375
Total Department	\$1,749,440	\$ 1,523,660	\$ 1,587,836	\$ 1,498,762	\$ 2,067,610

Finance Department Staffing Schedule

Position	Grade	2013	2014	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	1	34,053	47,673
<i>Municipal Court</i>					
Court Clerk	208	1	1	47,615	66,660
Total Finance		6	5		

FINANCE DEPARTMENT

Finance Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 293,315	\$ 302,383	\$ 311,323	\$ 275,000	\$ 270,500
PART-TIME WAGES	-	-	-	-	15,000
OVERTIME	880	788	1,000	700	1,000
LONGEVITY	1,260	1,505	1,800	1,600	700
HEALTH & DENTAL	42,207	45,773	41,400	32,000	40,000
TMRS	47,190	32,362	32,665	28,000	29,300
FICA	22,228	22,758	24,027	20,000	24,100
WORKERS COMPENSATION	460	554	900	700	800
ALLOWANCES	6,890	6,840	6,900	6,900	6,900
OTHER BENEFITS	2,782	12,558	18,200	17,000	2,700
EMPLOYEE RELATIONS	1,661	2,906	2,500	3,000	3,000
PERSONNEL	<u>418,874</u>	<u>428,426</u>	<u>440,715</u>	<u>384,900</u>	<u>394,000</u>
OFFICE SUPPLIES	9,774	9,158	9,300	9,300	9,300
OPERATING SUPPLIES	-	90	-	-	-
EQUIPMENT MAINTENANCE	205	985	500	2,100	500
COMMUNICATION	3,458	4,878	6,400	6,400	6,400
EQUIPMENT LEASE/RENTAL	7,671	8,051	4,800	4,600	4,800
FACILITIES RENTAL	-	-	-	-	-
PROFESSIONAL DUES	1,393	1,482	1,900	1,500	1,800
PUBLICATIONS	746	159	300	175	300
TRAVEL & TRAINING	5,658	10,430	8,600	8,600	9,500
OTHER CONTRACTED SERVICES	239,206	239,860	241,000	240,000	241,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	84,034	61,404	70,700	70,700	88,300
OPERATING	<u>352,144</u>	<u>336,498</u>	<u>343,500</u>	<u>343,375</u>	<u>361,900</u>
FURNITURE & EQUIP <\$5000	-	-	-	500	-
CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>
FINANCE DIVISION TOTAL	<u>\$ 771,019</u>	<u>\$ 764,924</u>	<u>\$ 784,215</u>	<u>\$ 728,775</u>	<u>\$ 755,900</u>

FINANCE DEPARTMENT

Municipal Court Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 145,603	\$ 150,239	\$ 160,545	\$ 157,100	\$ 168,585
OVERTIME	4,978	3,728	8,000	5,000	5,000
LONGEVITY	1,950	2,080	2,200	2,200	2,300
HEALTH & DENTAL	22,237	21,843	20,000	21,200	22,000
TMRS	16,558	11,292	17,757	15,000	12,100
FICA	10,848	11,451	13,062	12,500	13,100
WORKERS COMPENSATION	242	275	400	400	400
OTHER BENEFITS	1,283	5,228	6,100	6,100	1,300
PERSONNEL	<u>203,700</u>	<u>206,136</u>	<u>228,064</u>	<u>219,500</u>	<u>224,785</u>
OFFICE SUPPLIES	284	1,109	500	500	500
COMMUNICATION	438	336	750	750	750
PROFESSIONAL DUES	290	345	400	330	400
PUBLICATIONS	506	47	600	600	600
TRAVEL & TRAINING	3,775	2,179	3,300	3,300	3,300
OTHER CONTRACTED	19,817	14,848	18,000	18,000	18,000
OPERATING	<u>25,109</u>	<u>18,863</u>	<u>23,550</u>	<u>23,480</u>	<u>23,550</u>
 MUNICIPAL COURT DIVISION TOTAL	 <u>\$ 228,810</u>	 <u>\$ 224,999</u>	 <u>\$ 251,614</u>	 <u>\$ 242,980</u>	 <u>\$ 248,335</u>

FINANCE DEPARTMENT

City-Wide Division Budget Detail by Line Item

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
RETIREE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ 190,000
OTHER BENEFITS	-	-	-	-	328,800
ELECTRIC SERVICE	584,033	372,485	180,000	170,000	180,000
STREET LIGHTING - ELECTRIC SERVICE	-	-	120,000	100,000	120,000
NATURAL GAS SERVICE	20,565	23,794	25,000	30,000	30,000
GENERAL LIABILITY INSURANCE	9,672	9,010	15,000	15,000	13,000
ERRORS & OMISSIONS	20,010	18,982	25,000	25,000	25,000
CRIME COVERAGE FIDELITY	1,699	1,662	1,800	1,800	1,800
AUTO LIABILITY	24,832	18,362	38,000	38,000	35,000
AUTO PHYSICAL DAMAGE	17,221	17,443	17,500	17,500	19,000
UNDERGROUND STORAGE LIABILITY	-	-	707	707	775
REAL & PERSONAL PROPERTY	63,332	72,121	119,000	119,000	110,000
DEDUCTIBLE	8,248	(121)	10,000	10,000	10,000
CITY-WIDE DIVISION TOTAL	\$749,612	\$533,737	\$552,007	\$527,007	\$1,063,375

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. (2014 Budget - \$3,142,465)

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. (2014 Budget - \$742,600)

POLICE DEPARTMENT 2014 GOALS

- * Create training cooperative with other area law enforcement agencies to provide low cost high quality training to officers.
- * Further utilization of the department's Patrol Bicycle program.
- * Develop and deploy an Emergency Vehicle Operations course for all police personnel
- * Enroll senior dispatchers in train-the-trainer courses that will allow in-house training of mandated courses and basic and mid level courses for telecommunications officers.
- * Continue proactive activities in the detective division. Fill the two vacant officer positions to 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...

POLICE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 35 (2013 authorized full-time employees – 35)
- * Total budget - \$3,885,065 (2013 total budget - \$3,879,543)

POLICE DEPARTMENT

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
Patrol					
Personnel	\$ 2,093,357	\$ 2,203,624	\$ 2,410,420	\$ 2,386,200	\$ 2,445,915
Operating charges	399,454	657,666	683,750	674,495	691,550
Capital	-	29,370	-	23,430	5,000
Total	2,492,811	2,890,661	3,094,170	3,084,125	3,142,465
Support Services					
Personnel	696,921	638,322	780,373	716,120	740,100
Operating charges	598	763	5,000	2,500	2,500
Total	697,519	639,085	785,373	718,620	742,600
Total Department	\$3,190,331	\$ 3,529,746	\$ 3,879,543	\$ 3,802,745	\$ 3,885,065

Police Department Staffing Schedule

Position	Grade	2013	2014	Salary Range	
		Budget	Budget	Minimum	Maximum
Police Department					
Patrol					
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					
Supervisor	208	1	1	47,615	66,660
Support Services					
Administrative					
Assistant	205	2	2	36,436	51,011
Emergency Dispatcher	P-1	8	8	35,763	50,069
Total Police		35	35		

POLICE DEPARTMENT

**Patrol Division Line Item
Budget**

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 1,323,685	\$ 1,368,487	\$ 1,533,015	\$ 1,500,000	\$ 1,601,015
OVERTIME	165,092	220,673	200,000	220,000	200,000
LONGEVITY	7,137	7,663	9,400	8,400	8,800
HEALTH & DENTAL	205,096	217,648	205,300	205,000	260,900
TMRS	234,581	166,567	181,211	175,000	182,200
FICA	109,744	117,353	133,294	127,400	134,300
WORKERS COMPENSATION	21,965	24,620	31,300	36,000	33,200
ALLOWANCES	7,578	6,628	6,900	6,900	6,900
OTHER BENEFITS	15,160	72,198	107,500	105,000	16,100
EMPLOYEE RELATIONS	3,095	1,788	2,500	2,500	2,500
RECRUITING & HIRING	224	-	-	-	-
PERSONNEL	2,093,357	2,203,624	2,410,420	2,386,200	2,445,915
OFFICE SUPPLIES	7,025	8,119	6,900	8,600	8,600
APPREHENSION & JAILING	181	111	1,000	1,000	1,000
OPERATING SUPPLIES	26,304	26,309	24,500	24,500	27,000
FUEL	38	66,993	69,900	60,000	61,800
EQUIPMENT MAINTENANCE	356	650	10,000	10,000	10,000
VEHICLE MAINTENANCE	-	20	-	20	37,800
COMMUNICATION	1,654	839	2,000	2,000	2,000
CONSULTANTS	2,991	3,085	3,000	3,000	3,000
EQUIPMENT LEASE/RENTAL	4,216	4,959	6,000	4,925	6,000
PROFESSIONAL DUES	1,681	879	1,850	1,850	1,850
PUBLICATIONS	339	900	1,400	1,400	1,400
TRAVEL & TRAINING	17,057	13,724	19,000	19,000	19,000
LAW ENFORCEMENT LIABILITY	12,487	10,776	14,000	14,000	16,000
COMMUNITY RELATIONS	27	-	1,000	1,000	1,000
REPLACEMENT FUND	98,210	101,712	105,000	105,000	102,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	226,888	418,591	418,200	418,200	393,100
OPERATING	399,454	657,666	683,750	674,495	691,550
OTHER EQUIPMENT	-	29,370	-	23,430	5,000
CAPITAL	-	29,370	-	23,430	5,000
PATROL DIVISION TOTAL	\$2,492,811	\$2,890,661	\$3,094,170	\$3,084,125	\$3,142,465

POLICE DEPARTMENT

Support Services Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 428,365	\$ 381,810	\$ 475,730	\$ 425,000	\$ 475,100
ON CALL	-	-	-	1,100	1,500
OVERTIME	71,328	80,929	79,000	92,520	79,000
LONGEVITY	3,056	3,025	2,900	2,900	3,700
HEALTH & DENTAL	67,825	60,093	89,200	70,000	73,200
TMRS	78,650	48,598	57,988	51,800	56,200
FICA	38,304	35,493	42,655	40,000	41,500
WORKERS COMPENSATION	777	778	1,200	1,100	1,100
ALLOWANCES	1,913	2,040	2,100	2,100	2,100
OTHER BENEFITS	6,703	25,557	29,600	29,600	6,700
PERSONNEL	696,921	638,322	780,373	716,120	740,100
OPERATING SUPPLIES	-	-	2,500	-	-
TRAVEL & TRAINING	598	763	2,500	2,500	2,500
OPERATING	598	763	5,000	2,500	2,500
COMMUNICATIONS					
DIVISION TOTAL	\$ 697,519	\$ 639,085	\$ 785,373	\$ 718,620	\$ 742,600

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 2014 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
- * Continue to provide public education & fire prevention programs conducted within West University Place schools.
- * Continue to provide life saving community education programs to the residents and employees of the City.
- * Promote the Community Emergency Response Team (CERT) Program.

FIRE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 23 (2013 authorized full-time employees – 23).
- * Total budget - \$2,640,780 (2013 total budget - \$2,788,416).

FIRE DEPARTMENT

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
<i>Fire</i>					
Personnel	\$2,274,890	\$ 2,282,483	\$ 2,354,816	\$ 2,436,900	\$ 2,241,680
Operating charges	276,621	348,595	339,900	316,300	355,600
Capital	20,033	46,225	93,700	113,435	43,500
Total	2,571,544	2,677,302	2,788,416	2,866,635	2,640,780
<i>Total Department</i>	\$2,571,544	\$ 2,677,302	\$ 2,788,416	\$ 2,866,635	\$ 2,640,780

Fire Department Staffing Schedule

Position	Grade	2013	2014	Salary Range	
		Budget	Budget	Minimum	Maximum
<i>Fire Department</i>					
Fire Chief	III	1	1	92,504	124,880
Fire Marshal / Assistant Chief	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
<i>Total Fire</i>		23	23		

FIRE DEPARTMENT

Fire Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 1,469,526	\$ 1,498,367	\$ 1,499,204	\$ 1,594,000	\$ 1,516,580
PART-TIME WAGES	8,870	-	-	-	-
OVERTIME	101,407	117,611	100,000	120,000	100,000
LONGEVITY	13,737	13,803	15,300	14,100	16,700
HEALTH & DENTAL	257,573	250,295	283,400	260,000	273,000
TMRS	254,002	170,270	167,905	164,500	164,500
FICA	120,041	120,188	123,507	122,400	121,000
WORKERS COMPENSATION	20,851	21,082	25,300	22,800	23,500
ALLOWANCES	8,930	8,880	8,900	8,900	8,900
OTHER BENEFITS	16,132	80,980	129,100	128,000	15,300
EMPLOYEE RELATIONS	3,820	1,007	2,200	2,200	2,200
PERSONNEL	<u>2,274,890</u>	<u>2,282,483</u>	<u>2,354,816</u>	<u>2,436,900</u>	<u>2,241,680</u>
OFFICE SUPPLIES	3,531	3,093	3,000	3,000	3,000
OPERATING SUPPLIES	28,314	32,071	42,000	42,000	42,000
FUEL	-	14,384	14,800	13,200	13,600
EQUIPMENT MAINTENANCE	16,715	15,149	16,000	16,000	16,000
VEHICLE MAINTENANCE	13,915	18,711	15,000	18,000	18,000
COMMUNICATION	647	189	500	500	500
PROFESSIONAL DUES	3,225	3,919	3,200	3,200	4,800
PUBLICATIONS	922	1,099	1,500	1,500	1,500
TRAVEL & TRAINING	18,870	18,655	20,000	20,000	26,000
OTHER CONTRACTED SERVICES	27,921	27,591	52,600	27,600	52,600
COMMUNITY RELATIONS	4,123	3,444	4,000	4,000	4,000
TRANSFER TO VEHICLE REPLACEMENT FUND	25,209	35,292	32,000	32,000	34,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	133,230	174,996	135,300	135,300	139,600
OPERATING	<u>276,621</u>	<u>348,595</u>	<u>339,900</u>	<u>316,300</u>	<u>355,600</u>
FURNITURE & EQUIP <\$5000	-	325	-	738	-
TRUCKS	-	18,997	-	18,997	-
OTHER EQUIPMENT	20,033	26,904	93,700	93,700	43,500
CAPITAL	<u>20,033</u>	<u>46,225</u>	<u>93,700</u>	<u>113,435</u>	<u>43,500</u>
FIRE DIVISION TOTAL	<u>\$2,571,544</u>	<u>\$2,677,302</u>	<u>\$2,788,416</u>	<u>\$2,866,635</u>	<u>\$2,640,780</u>

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. (2014 Budget - \$461,360)

Development Services – Enforces the City's building, plumbing and electrical codes to ensure the construction and maintenance of safe residential and commercial structures. (2014 Budget - \$416,647)

Streets & Drainage – Maintains the City's streets and storm water drainage system. (2014 Budget - \$214,200)

Facilities Management – Maintains the City's buildings and related equipment. (2014 Budget - \$632,850)

General Services – Provides fleet maintenance service and maintains the City's traffic control systems. (2014 Budget - \$610,770)

Planning – Enforces the City's zoning ordinances. (2014 Budget - \$335,235)

PUBLIC WORKS DEPARTMENT 2014 GOALS

- * Continue monitoring and reporting of neighboring agencies 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).
- * Continue funding sources for major equipment replacement and pay-as-you-go Capital Improvement Projects.

PUBLIC WORKS DEPARTMENT 2014 GOALS (cont'd)

- * Continue to refine the Comprehensive Policy and Procedure Manuals for maintenance divisions.
- * Implement citywide anti-idling policy for city vehicles.
- * 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 new vehicle maintenance software.
- * Continue inspection programs to ensure compliance with MUTCD minimum retro reflectivity levels for regulatory signs.
- * Continue enhancements to the equipment replacement guidelines for major 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 – 19 (2013 authorized full-time employees – 20)
- * Total budget - \$2,671,062 (2013 total budget - \$2,852,475)

PUBLIC WORKS DEPARTMENT

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
<i>Public Works Administration</i>					
Personnel	\$ 307,707	\$ 306,541	\$ 315,871	\$ 312,500	\$ 331,460
Operating charges	204,332	218,794	226,250	225,600	129,900
Capital	-	-	5,000	5,000	-
Total	512,039	525,335	547,121	543,100	461,360
<i>Development Services</i>					
Personnel	355,507	376,368	387,740	387,000	392,900
Operating charges	16,933	19,325	21,267	20,829	23,747
Capital	-	-	-	-	-
Total	372,440	395,693	409,007	407,829	416,647
<i>Streets & Drainage</i>					
Personnel	82,703	97,482	140,633	130,800	124,650
Operating charges	92,142	113,235	97,050	92,600	89,550
Total	174,845	210,717	237,683	223,400	214,200
<i>Facilities Management</i>					
Personnel	169,692	173,729	177,438	174,300	181,550
Operating charges	292,837	450,732	393,300	384,641	449,700
Capital	55,255	45,955	19,000	19,100	1,600
Total	517,784	670,416	589,738	578,041	632,850
<i>General Services</i>					
Personnel	393,633	363,980	397,934	377,500	406,270
Operating charges	412,160	259,657	291,100	204,100	188,500
Capital	18,061	36,425	41,600	41,400	16,000
Total	823,855	660,062	730,634	623,000	610,770
<i>Planning</i>					
Personnel	220,238	250,952	257,342	243,300	261,230
Operating charges	56,019	57,247	76,950	148,305	74,005
Capital	-	-	4,000	-	-
Total	276,256	308,199	338,292	391,605	335,235
<i>Total Department</i>	\$ 2,677,219	\$ 2,770,422	\$ 2,852,475	\$ 2,766,975	\$ 2,671,062

Public Works Staffing Schedule (General Fund)

Position	Grade	2013	2014	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	-	39,351	55,092
Secretary	203	1	-	31,825	44,555
Administrative Assistant	205	-	1	36,436	51,011
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	19		

PUBLIC WORKS DEPARTMENT

Public Works Administration Division Line

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 217,221	\$ 223,230	\$ 229,104	\$ 226,500	\$ 240,860
OVERTIME	3,688	1,959	3,000	3,000	2,000
LONGEVITY	1,685	1,865	2,100	1,900	2,300
HEALTH & DENTAL	21,342	20,710	19,000	19,000	30,100
TMRS	35,816	24,297	24,353	24,400	25,300
FICA	15,872	16,145	17,914	17,500	18,200
WORKERS COMPENSATION	380	416	700	700	700
ALLOWANCES	6,890	6,840	6,900	6,900	6,900
OTHER BENEFITS	2,082	8,067	9,700	9,500	2,000
EMPLOYEE RELATIONS	2,732	3,011	3,100	3,100	3,100
PERSONNEL	307,707	306,541	315,871	312,500	331,460
OFFICE SUPPLIES	6,392	8,216	10,700	11,400	11,000
OPERATING SUPPLIES	4,098	2,840	800	800	500
EQUIPMENT MAINTENANCE	898	2,063	1,750	1,100	1,500
COMMUNICATION	445	219	1,000	800	1,000
ELECTRIC SERVICE	-	-	15,000	15,000	15,000
CONSULTANTS	21,748	45,936	30,000	30,000	30,000
EQUIPMENT LEASE/RENTAL	5,872	7,028	7,200	6,800	6,800
PROFESSIONAL DUES	2,113	1,977	1,600	1,700	1,500
TRAVEL & TRAINING	344	4,032	3,200	3,200	3,000
OTHER CONTRACTED SERVICES	1,570	460	1,000	900	1,000
COMMUNITY RELATIONS	394	524	1,000	900	1,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	160,458	145,500	153,000	153,000	57,600
OPERATING	204,332	218,794	226,250	225,600	129,900
FURNITURE & EQUIP <\$5000	-	-	5,000	5,000	-
CAPITAL	-	-	5,000	5,000	-
PUBLIC WORKS ADMINISTRATION DIVISION TOTAL	\$ 512,039	\$ 525,335	\$ 547,121	\$ 543,100	\$ 461,360

PUBLIC WORKS DEPARTMENT

Development Services Division Line Item

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 247,422	\$ 270,520	\$ 275,725	\$ 274,000	\$ 293,100
OVERTIME	8,410	2,376	4,000	4,000	4,000
LONGEVITY	1,705	2,030	2,400	2,400	2,100
HEALTH & DENTAL	32,012	33,817	31,100	33,000	34,200
TMRS	40,504	28,773	29,336	29,000	30,400
FICA	19,588	20,918	21,579	21,000	22,400
WORKERS COMPENSATION	798	929	1,200	1,100	1,200
ALLOWANCES	2,040	2,040	2,100	2,100	2,100
OTHER BENEFITS	2,989	14,916	20,300	20,300	3,100
EMPLOYEE RELATIONS	-	50	-	100	300
RECRUITING & HIRING	39	-	-	-	-
PERSONNEL	355,507	376,368	387,740	387,000	392,900
OFFICE SUPPLIES	1,042	950	1,500	1,500	1,500
OPERATING SUPPLIES	1,447	3,041	3,000	3,000	6,000
FUEL	-	-	-	1,200	1,300
EQUIPMENT MAINTENANCE	828	-	-	-	-
VEHICLE MAINTENANCE	124	-	-	-	1,900
COMMUNICATION	955	663	3,480	1,500	1,500
EQUIPMENT LEASE/RENTAL	993	1,490	1,500	1,500	1,500
PROFESSIONAL DUES	575	831	747	609	747
PUBLICATIONS	635	2,718	500	2,620	500
TRAVEL & TRAINING	3,607	2,973	4,940	3,300	4,000
OTHER CONTRACTED SERVICES	-	-	-	100	-
COMMUNITY RELATIONS	319	250	600	500	300
TRANSFER TO VEHICLE REPLACEMENT FUND	6,407	6,408	5,000	5,000	4,500
OPERATING	16,933	19,325	21,267	20,829	23,747
DEVELOPMENT SERVICES DIVISION TOTAL	\$ 372,440	\$ 395,693	\$ 409,007	\$ 407,829	\$ 416,647

PUBLIC WORKS DEPARTMENT

Streets & Drainage Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 51,653	\$ 56,028	\$ 81,122	\$ 75,000	\$ 78,850
ON CALL	2,115	2,460	3,800	4,000	3,800
OVERTIME	5,128	11,818	6,000	10,000	10,000
LONGEVITY	264	280	500	500	600
HEALTH & DENTAL	7,981	8,012	19,900	12,000	12,300
TMRS	9,214	7,339	9,110	9,100	9,000
FICA	4,516	5,367	6,701	6,900	6,700
WORKERS COMPENSATION	1,039	1,380	2,200	2,000	2,000
OTHER BENEFITS	792	4,762	11,100	11,100	1,200
EMPLOYEE RELATIONS	-	35	200	200	200
PERSONNEL	82,703	97,482	140,633	130,800	124,650
OPERATING SUPPLIES	2,978	1,372	2,000	1,500	1,000
FUEL	-	1,317	2,200	3,600	3,800
EQUIPMENT MAINTENANCE	2,350	425	1,000	500	500
DRAINAGE MAINTENANCE	28,096	20,299	29,000	18,000	18,000
STREET MAINTENANCE	46,358	46,301	37,000	48,000	45,000
TRAFFIC CONTROL	247	-	-	-	-
COMMUNICATION	-	-	2,500	2,000	2,000
TRAVEL & TRAINING	-	-	350	-	250
OTHER CONTRACTED	6,044	34,905	12,500	10,000	10,000
COMMUNITY RELATIONS	-	-	2,500	1,000	1,000
TRANSFER TO VEHICLE REPLACEMENT FUND	6,069	8,616	8,000	8,000	8,000
OPERATING	92,142	113,235	97,050	92,600	89,550
STREETS & DRAINAGE DIVISION TOTAL	\$ 174,845	\$ 210,717	\$ 237,683	\$ 223,400	\$ 214,200

PUBLIC WORKS DEPARTMENT

Facility Maintenance Division Line Item

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 108,745	\$ 111,222	\$ 113,203	\$ 111,500	\$ 119,050
ON CALL	-	953	2,800	2,800	2,800
OVERTIME	3,118	4,528	5,000	3,400	5,000
LONGEVITY	300	425	600	-	700
HEALTH & DENTAL	26,128	25,923	23,500	25,000	26,000
TMRS	17,826	12,389	12,350	12,000	12,700
FICA	8,213	8,580	9,085	8,700	9,300
WORKERS COMPENSATION	2,027	2,424	2,700	2,700	2,600
ALLOWANCES	2,040	2,040	2,100	2,100	2,100
OTHER BENEFITS	1,295	5,246	6,100	6,100	1,300
PERSONNEL	169,692	173,729	177,438	174,300	181,550
OFFICE SUPPLIES	-	71	300	100	200
OPERATING SUPPLIES	3,691	1,292	3,700	2,000	4,000
FUEL	-	5,541	5,400	1,200	1,300
EMERGENCY GENERATOR					
FUEL	-	10,851	-	10,241	-
EQUIPMENT MAINTENANCE	31,846	40,985	54,500	53,500	52,000
VEHICLE MAINTENANCE	-	-	-	-	2,600
BUILDING & GROUNDS					
MAINTENANCE	46,260	61,493	64,600	59,100	67,000
EQUIPMENT LEASE/RENTAL	19	-	-	-	-
PROFESSIONAL DUES	235	324	1,600	1,300	1,000
PUBLICATIONS	503	-	-	-	-
TRAVEL & TRAINING	-	4,503	5,200	4,200	5,500
OTHER CONTRACTED					
SERVICES	201,067	316,456	248,000	243,000	295,300
TRANSFER TO VEHICLE					
REPLACEMENT FUND	9,216	9,216	10,000	10,000	9,500
TRANSFER TO TECHNOLOGY					
MANAGEMENT FUND	-	-	-	-	11,300
OPERATING	292,837	450,732	393,300	384,641	449,700
OTHER EQUIPMENT	55,255	1,475	1,500	1,600	1,600
OTHER CONSTRUCTION					
COSTS	-	44,480	17,500	17,500	-
CAPITAL	55,255	45,955	19,000	19,100	1,600
FACILITY MAINTENANCE					
TOTAL	\$ 517,784	\$ 670,416	\$ 589,738	\$ 578,041	\$ 632,850

PUBLIC WORKS DEPARTMENT

General Services Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 259,192	\$ 233,663	\$ 254,505	\$ 235,000	\$ 264,670
PART-TIME WAGES	18	-	-	-	-
ON CALL	-	3,270	-	10,000	11,200
OVERTIME	6,562	8,600	8,000	8,000	8,000
LONGEVITY	1,955	1,694	1,400	1,400	1,700
HEALTH & DENTAL	54,569	47,913	65,000	50,000	63,000
TMRS	42,154	27,733	27,443	25,000	27,700
FICA	19,719	19,508	20,186	20,000	20,300
WORKERS COMPENSATION	3,594	4,347	4,300	11,000	4,200
ALLOWANCES	2,040	2,040	2,100	2,100	2,100
OTHER BENEFITS	3,161	14,625	14,700	14,700	3,100
EMPLOYEE RELATIONS	668	587	300	300	300
PERSONNEL	393,633	363,980	397,934	377,500	406,270
OFFICE SUPPLIES	669	736	600	500	600
OPERATING SUPPLIES	14,381	10,717	14,100	13,100	12,900
FUEL	212,449	73,846	73,800	4,800	5,000
EQUIPMENT MAINTENANCE	10,444	8,900	6,500	6,500	3,900
VEHICLE MAINTENANCE	65,294	45,116	59,600	49,500	11,500
TRAFFIC CONTROL					
MAINTENANCE	29,294	29,974	30,000	29,000	30,500
COMMUNICATION	126	-	-	-	2,000
ELECTRIC SERVICE	-	-	8,000	6,000	8,000
EQUIPMENT LEASE/RENTAL	523	774	800	800	800
PROFESSIONAL DUES	-	2,255	3,100	2,900	3,400
PUBLICATIONS	3,519	-	500	500	500
TRAVEL & TRAINING	2,873	4,072	9,500	8,500	12,500
OTHER CONTRACTED					
SERVICES	27,670	32,767	30,000	28,000	32,000
COMMUNITY RELATIONS	2,000	2,584	2,600	2,000	2,000
TRANSFER TO VEHICLE					
REPLACEMENT FUND	42,919	47,916	52,000	52,000	33,500
TRANSFER TO TECHNOLOGY					
MANAGEMENT FUND	-	-	-	-	29,400
OPERATING	412,160	259,657	291,100	204,100	188,500
FURNITURE & EQUIP <\$5000	2,921	1,925	8,800	8,600	8,800
OTHER EQUIPMENT	15,140	34,500	28,800	28,800	3,200
CONSTRUCTION COSTS	-	-	4,000	4,000	4,000
CAPITAL	18,061	36,425	41,600	41,400	16,000
GENERAL SERVICES					
DIVISION TOTAL	\$ 823,855	\$ 660,062	\$ 730,634	\$ 623,000	\$ 610,770

PUBLIC WORKS DEPARTMENT

Planning Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 156,717	\$ 181,023	\$ 186,217	\$ 175,000	\$ 193,830
OVERTIME	116	4,365	2,500	2,500	2,500
LONGEVITY	1,463	1,815	2,000	2,000	2,200
HEALTH & DENTAL	22,212	20,638	21,300	20,000	24,500
TMRS	24,894	19,573	19,835	19,300	20,000
FICA	11,592	14,006	14,590	13,000	14,700
WORKERS COMPENSATION	255	345	500	1,100	400
ALLOWANCES	1,200	1,200	1,200	1,200	1,200
OTHER BENEFITS	1,788	7,961	9,200	9,200	1,900
EMPLOYEE RELATIONS	-	25	-	-	-
PERSONNEL	220,238	250,952	257,342	243,300	261,230
OFFICE SUPPLIES	1,514	1,046	2,000	3,800	3,800
OPERATING SUPPLIES	2,594	2,587	3,220	3,225	3,225
FUEL	-	-	-	3,600	3,800
CONSULTANTS	-	-	-	75,000	-
VEHICLE MAINTENANCE	-	7	-	-	500
COMMUNICATION	3,267	2,460	4,530	5,130	5,130
ELECTRIC SERVICE	-	-	1,500	1,000	1,500
PROFESSIONAL DUES	127	706	1,000	1,000	1,000
PUBLICATIONS	542	105	700	1,000	1,000
TRAVEL & TRAINING	631	1,960	3,000	3,550	3,550
OTHER CONTRACTED SERVICES	40,633	42,976	55,000	45,000	45,000
COMMUNITY RELATIONS	1,500	193	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	5,209	5,208	6,000	6,000	5,500
OPERATING	56,019	57,247	76,950	148,305	74,005
FURNITURE & EQUIP <\$5000	-	-	4,000	-	-
CAPITAL	-	-	4,000	-	-
PLANNING DIVISION TOTAL	\$ 276,256	\$ 308,199	\$ 338,292	\$ 391,605	\$ 335,235

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. (2014 Budget - \$502,050)

Senior Services – Provides transportation, leisure and social services for the senior citizens of West University Place. (2014 Budget - \$287,015)

Recreation Center – Cost center for the operation of the pool and recreation facilities at the West University Place Recreation Center. (2014 Budget - \$1,242,145)

Parks Management – (Formerly Facilities Maintenance) - Maintains the City's parks and landscaping. (2014 Budget - \$550,715)

Colonial Park Pool – Operation of the pool at Colonial Park. (2014 Budget - \$408,000)

PARKS AND RECREATION DEPARTMENT 2014 GOALS

- * Update the 2000 WUP Parks Master Plan.
- * Develop a Parks & Facilities Naming Rights Policy and Sponsorship Catalog.
- * Form a Youth Council to assist staff in developing and implementing programs and activities for WUP junior high and high school age students.
- * 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 \$1,250,000.00 in revenue in 2014 through fee-based leisure program offerings, recreational facilities membership sales and facility rentals.
- * Continue efforts in growing the number of residents who participate in the Senior Services Divisions leisure program offerings, with active support from both the Good Neighbor Team and the Senior Board.

PARKS AND RECREATION DEPARTMENT 2014 GOALS (cont'd)

- * 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 our older adult population prefers.
- * Partner with the Friends of West University Place Parks in facilitating the following projects:
 - Reforestation of Parks System
 - Replacement of Turf at Colonial Park – East End Green Space
 - Replacement of Picnic Tables & Park Benches
 - Wier Park Basketball Court Upgrades
 - Replacement of ADA swings @ Wier and Colonial Park Playgrounds
 - Wier Park Tennis Court Upgrades
 - Park Entry Signs: 6 total
- * 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.
- * Continue to work with the Administration and IT Departments in the area of growing and promoting the citywide social networking initiatives.
- * Continue our recruiting, hiring, training and retention efforts for the Recreation Division's year-round 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 (2013 authorized full-time employees – 11)
- * Total budget - \$2,989,925. (2012 total budget - \$2,874,005)

PARKS & RECREATION DEPARTMENT

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
<i>P&R Administration</i>					
Personnel	\$ 314,590	\$ 337,719	\$ 332,675	\$ 342,700	\$ 338,250
Operating charges	392,307	338,708	202,100	194,800	163,800
Capital	11,322	-	-	-	-
Total	718,219	676,428	534,775	537,500	502,050
<i>Senior Services</i>					
Personnel	170,363	174,066	178,165	173,600	181,515
Operating charges	51,015	72,818	78,608	68,100	105,500
Total	221,379	246,884	256,773	241,700	287,015
<i>Recreation Center</i>					
Personnel	453,550	430,356	516,466	510,300	526,145
Operating charges	320,031	415,815	743,349	755,000	716,000
Total	773,581	846,171	1,259,815	1,265,300	1,242,145
<i>Parks Management</i>					
Personnel	98,047	116,156	126,371	133,700	167,915
Operating charges	113,711	249,844	262,170	260,800	382,800
Total	211,757	366,001	388,541	394,500	550,715
<i>Colonial Park</i>					
Personnel	131,666	141,394	175,971	176,200	186,400
Operating charges	57,143	85,478	258,130	237,400	221,600
Total	188,809	226,871	434,101	413,600	408,000
<i>Total Department</i>	\$2,362,355	\$2,874,005	\$2,852,600	\$2,852,600	\$2,989,925

Parks and Recreation Department Staffing Schedule

Position	Grade	2013	2014	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
Asst. Parks & Recreation Director					
Director	112	-	1	62,460	87,444
Administrative Manager	111	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>Parks Management</i>					
Park Maintenance Supervisor	207	-	1	43,286	60,601
Crew Leader	205	1	-	36,436	51,011
Parks Technician	201	1	1	27,797	38,916
<i>Total Parks and Recreation</i>		11	11		

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Administration

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 220,500	\$ 240,263	\$ 236,550	\$ 231,000	\$ 250,850
PART-TIME WAGES	-	590	-	9,000	-
OVERTIME	-	1,062	-	-	-
LONGEVITY	1,490	1,610	2,400	2,400	2,600
HEALTH & DENTAL	28,123	29,415	25,100	28,600	28,100
TMRS	36,044	26,229	24,848	26,200	25,800
FICA	16,418	17,971	18,277	18,000	18,500
WORKERS COMPENSATION	388	502	600	2,600	500
ALLOWANCES	8,930	8,880	8,900	8,900	8,900
OTHER BENEFITS	2,091	10,031	15,000	15,000	2,000
EMPLOYEE RELATIONS	606	1,167	1,000	1,000	1,000
PERSONNEL	314,590	337,719	332,675	342,700	338,250
OFFICE SUPPLIES	811	1,578	1,100	1,100	1,100
OPERATING SUPPLIES	3,709	3,884	2,800	2,800	2,800
MISCELLANEOUS	45	-	-	-	-
EQUIPMENT MAINTENANCE	-	456	-	-	-
BUILDING & GROUNDS MAINTENANCE	-	695	-	100	-
SWIMMING POOL MAINTENANCE	-	-	-	700	-
COMMUNICATION	21,762	22,216	22,705	22,700	22,700
ELECTRIC SERVICE	-	-	20,000	13,000	20,000
EQUIPMENT LEASE/RENTAL	2,578	2,992	4,000	3,500	3,500
PROFESSIONAL DUES	1,274	2,365	2,420	2,800	2,800
TRAVEL & TRAINING	4,000	3,925	4,675	3,700	4,700
INSTRUCTOR FEES	(240)	-	-	-	-
TRI-SPORTS	80,000	80,000	80,000	80,000	80,000
COMMUNITY RELATIONS	2,708	2,498	3,000	3,000	3,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	275,659	218,100	61,400	61,400	23,200
OPERATING	392,307	338,708	202,100	194,800	163,800
FURNITURE & EQUIP <\$5000	11,322	-	-	-	-
CAPITAL	11,322	-	-	-	-
PARKS AND RECREATION ADMINISTRATION					
DIVISION TOTAL	\$ 718,219	\$ 676,428	\$ 534,775	\$ 537,500	\$ 502,050

PARKS AND RECREATION DEPARTMENT

Senior Services Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 102,450	\$ 105,708	\$ 108,035	\$ 105,000	\$ 114,115
PART-TIME WAGES	25,625	24,680	25,500	25,500	26,000
OVERTIME	1,351	1,223	1,400	1,100	1,000
LONGEVITY	545	570	700	700	900
HEALTH & DENTAL	12,236	14,970	13,700	13,700	15,100
TMRS	16,271	11,166	11,454	11,300	11,600
FICA	9,822	9,842	10,376	9,500	10,600
WORKERS COMPENSATION	802	673	900	700	900
OTHER BENEFITS	1,263	5,234	6,100	6,100	1,300
PERSONNEL	170,363	174,066	178,165	173,600	181,515
OFFICE SUPPLIES	1,325	1,088	1,200	1,200	1,200
OPERATING SUPPLIES	2,566	4,152	9,031	3,600	5,500
FUEL	-	7,842	8,000	3,600	3,800
VEHICLE MAINTENANCE	-	-	-	-	1,400
COMMUNICATION	4,949	6,443	6,292	6,300	6,300
EQUIPMENT LEASE/RENTAL	687	785	1,200	1,200	1,200
PROFESSIONAL DUES	152	349	300	300	300
TRAVEL & TRAINING	582	1,904	1,905	1,900	1,900
INSTRUCTOR FEES	18,660	25,448	25,680	25,000	26,300
COMMUNITY RELATIONS	11,150	13,189	13,000	13,000	13,000
BOARDS AND COMMITTEES	3,385	4,058	4,000	4,000	4,000
TRANSFER TO VEHICLE REPLACEMENT FUND	7,559	7,560	8,000	8,000	9,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	-	-	31,600
OPERATING	51,015	72,818	78,608	68,100	105,500
SENIOR SERVICES DIVISION TOTAL	\$ 221,379	\$ 246,884	\$ 256,773	\$ 241,700	\$ 287,015

PARKS AND RECREATION DEPARTMENT

Recreation Center Division Line Item

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 180,059	\$ 174,571	\$ 192,420	\$ 191,000	\$ 204,045
PART-TIME WAGES	171,934	162,705	209,400	209,000	211,000
ON CALL	1,193	1,530	1,560	1,600	1,700
OVERTIME	2,328	4,045	6,400	6,400	6,600
LONGEVITY	748	850	1,000	1,000	1,300
HEALTH & DENTAL	31,413	25,834	31,000	30,000	35,100
TMRS	29,455	19,068	20,781	21,100	21,600
FICA	27,391	26,057	31,305	31,300	31,800
WORKERS COMPENSATION	2,054	1,357	6,800	3,100	6,400
ALLOWANCES	4,548	4,077	4,100	4,100	4,100
OTHER BENEFITS	2,428	10,262	11,700	11,700	2,500
PERSONNEL	453,550	430,356	516,466	510,300	526,145
OFFICE SUPPLIES	1,894	2,708	4,800	4,800	4,800
OPERATING SUPPLIES	38,629	48,218	57,015	57,000	59,900
TREATMENT CHEMICALS	10,331	12,173	12,460	12,400	12,900
EQUIPMENT MAINTENANCE	4,200	15,508	14,700	14,700	32,700
SWIMMING POOL					
MAINTENANCE	9,354	35,584	20,066	20,000	27,900
COMMUNICATION	1,361	1,435	2,000	2,000	2,200
ELECTRIC SERVICE	-	-	150,000	130,000	150,000
EQUIPMENT LEASE/RENTAL	5,045	6,634	6,963	7,000	7,100
PROFESSIONAL DUES	1,003	990	1,095	1,100	1,300
TRAVEL & TRAINING	4,598	4,919	6,560	6,600	9,000
INSTRUCTOR FEES	243,617	287,647	259,970	297,000	308,800
TRANSFER TO					
TECHNOLOGY					
MANAGEMENT FUND	-	-	202,400	202,400	99,400
CONTINGENCY	-	-	5,320	-	-
OPERATING	320,031	415,815	743,349	755,000	716,000
RECREATION CENTER					
DIVISION TOTAL	\$ 773,581	\$ 846,171	\$ 1,259,815	\$ 1,265,300	\$ 1,242,145

PARKS AND RECREATION DEPARTMENT

Parks Maintenance Division Line Item

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 66,347	\$ 67,873	\$ 74,606	\$ 79,000	\$ 92,315
PART-TIME WAGES	-	5,382	5,800	5,800	30,100
ON CALL	90	1,455	1,750	1,800	1,800
OVERTIME	2,097	2,286	2,300	2,300	2,300
LONGEVITY	448	345	500	500	700
HEALTH & DENTAL	11,326	19,229	19,600	21,100	21,600
TMRS	10,766	7,489	8,050	7,700	7,900
FICA	4,865	5,662	6,365	6,300	6,300
WORKERS COMPENSATION	1,037	1,229	1,700	2,300	1,600
ALLOWANCES	-	128	-	1,200	2,100
OTHER BENEFITS	1,070	5,077	5,700	5,700	1,200
PERSONNEL	98,047	116,156	126,371	133,700	167,915
OFFICE SUPPLIES	110	195	300	300	300
OPERATING SUPPLIES	2,121	3,496	2,500	2,500	2,500
FUEL	-	-	-	3,600	3,800
EQUIPMENT MAINTENANCE	449	633	1,000	1,000	800
VEHICLE MAINTENANCE	-	-	-	-	1,200
BUILDING & GROUNDS MAINTENANCE	31,909	159,229	127,700	127,700	129,800
COMMUNICATION	-	7	-	100	-
ELECTRIC SERVICE	-	-	30,000	25,000	30,000
TRAVEL & TRAINING	958	2,135	3,580	3,500	3,600
OTHER CONTRACTED SERVICES	71,911	77,898	90,090	90,100	189,400
TRANSFER TO VEHICLE REPLACEMENT FUND	6,253	6,252	7,000	7,000	8,500
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	-	-	12,900
OPERATING	113,711	249,844	262,170	260,800	382,800
PARKS MAINTENANCE DIVISION TOTAL	\$ 211,757	\$ 366,001	\$ 388,541	\$ 394,500	\$ 550,715

PARKS AND RECREATION DEPARTMENT

Colonial Park Division Line

Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
PART-TIME WAGES	\$ 120,703	\$ 129,805	\$ 160,400	\$ 160,600	\$ 170,000
OVERTIME	104	-	-	-	-
LONGEVITY	120	-	-	-	-
FICA	9,090	9,930	12,271	12,300	13,100
WORKERS COMPENSATION	1,594	1,658	3,300	3,300	3,300
OTHER BENEFITS	56	-	-	-	-
PERSONNEL	131,666	141,394	175,971	176,200	186,400
OFFICE SUPPLIES	481	435	1,500	1,500	1,500
OPERATING SUPPLIES	10,477	13,310	10,960	11,000	11,300
TREATMENT CHEMICALS	16,075	12,644	14,900	14,900	15,400
EQUIPMENT MAINTENANCE	3,450	3,838	7,000	7,000	3,000
SWIMMING POOL MAINTENANCE	18,640	54,226	57,101	57,000	90,000
COMMUNICATION	88	341	500	500	1,500
ELECTRIC SERVICE	-	-	40,000	40,000	40,000
EQUIPMENT LEASE/RENTAL	685	685	1,300	1,300	1,000
TRAVEL & TRAINING	116	-	-	-	-
INSTRUCTOR FEES	7,132	-	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	104,200	104,200	57,900
CONTINGENCY	-	-	20,669	-	-
OPERATING	57,143	85,478	258,130	237,400	221,600
COLONIAL PARK DIVISION TOTAL	\$ 188,809	\$ 226,872	\$ 434,101	\$ 413,600	\$ 408,000

GENERAL FUND

Transfers

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
TRANSFER FROM WATER & SEWER FUND	\$ 725,000	\$ 1,250,004	\$ 1,250,000	\$ 1,250,000	\$ 725,000
TRANSFER FROM SOLID WASTE FUND	280,000	309,996	310,000	310,000	310,000
TRANSFERS IN	<u>\$ 1,005,000</u>	<u>\$ 1,560,000</u>	<u>\$ 1,560,000</u>	<u>\$ 1,560,000</u>	<u>\$ 1,035,000</u>
TRANSFER TO CAPITAL RESERVE FUND	\$ 64,600	\$ 243,679	\$ 200,000	\$ 200,004	\$ 200,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	60,000	85,000	85,000	-
TRANSFERS OUT	<u>\$ 64,600</u>	<u>\$ 303,679</u>	<u>\$ 285,000</u>	<u>\$ 285,004</u>	<u>\$ 200,000</u>

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. Funding the 2014 debt service payments requires an ad valorem tax rate of \$.17769 per \$100 of assessed value in tax year 2013, a decrease of 2.91% or \$0.00517 per \$100.

In 2014, the Debt Service Fund will pay \$8,110,000 of debt service and fiscal agent fees, a decrease of \$177,600 from 2013. 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. On April 9, 2013, the City issued \$16,360,000 of permanent improvement refunding bonds, series 2013 for the purpose of partially refunding the permanent improvement refunding bonds, series 2005. This resulted in a savings over the life of the bonds of approximately 1.26 million.

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 2013 is \$4.34 billion, the current debt limit under this provision is \$216.8 million. As of December 31, 2013, the City will owe a total of \$74.175 million to bondholders for all existing outstanding principal. Of this total, the Debt Service Fund, using property taxes, will provide \$65.08 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 \$8.5 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.

THE DEBT SERVICE FUND | 2014

DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
CURRENT YEAR PROPERTY TAXES	\$ 7,299,137	\$ 7,655,778	\$ 7,702,200	\$ 7,660,000	\$ 7,699,000
PRIOR YEAR PROPERTY TAXES	21,168	14,531	15,000	9,400	9,400
PENALTY AND INTEREST	36,351	35,128	31,000	25,600	25,000
EARNINGS ON INVESTMENTS	3,944	2,062	1,000	1,500	1,000
TRANSFER FROM WATER & SEWER FUND	202,383	301,848	383,100	383,100	378,500
TOTAL REVENUES	7,562,983	8,009,347	8,132,300	8,079,600	8,112,900
EXPENDITURES:					
BOND PRINCIPAL	4,671,167	5,305,000	5,605,000	5,605,000	6,190,000
INTEREST ON BONDS	3,425,956	2,849,617	2,672,600	2,324,851	1,900,000
FISCAL AGENT FEES	11,800	15,900	10,000	20,400	20,000
ISSUANCE COSTS	-	-	-	167,400	-
TOTAL EXPENDITURES	8,108,923	8,170,517	8,287,600	8,117,651	8,110,000
NET REVENUES	(545,940)	(161,170)	(155,300)	(38,051)	2,900
BEGINNING BALANCE	992,034	446,094	314,322	284,924	246,873
ENDING BALANCE	\$ 446,094	\$ 284,924	\$ 159,022	\$ 246,873	\$ 249,773

THE DEBT SERVICE FUND | 2014

CITY OF WEST UNIVERSITY PLACE GENERAL LONG TERM DEBT SCHEDULE OF FISCAL YEAR 2014 REQUIREMENTS

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2014	Principal & Interest Requirements for 2014			Principal Outstanding December 31, 2014	
				Principal	Interest	Total		
2001	Certificates of Obligation	\$3,325,000	\$ 2,170,000	\$ 500,000	\$ 84,480	\$ 584,480	\$ 1,670,000	
2005	Permanent Improvement Refunding	25,075,000	5,045,000	2,510,000	198,975	2,708,975	2,535,000	
2009	Permanent Improvement & Refunding	11,740,000	10,130,000	515,000	390,238	905,238	9,615,000	
2009	Certificates of Obligation	1,295,000	1,200,000	45,000	47,144	92,144	1,155,000	
2010	Permanent Improvement	5,000,000	4,985,000	75,000	181,850	256,850	4,910,000	
2010	Certificates of Obligation	6,900,000	6,820,000	100,000	250,063	350,063	6,720,000	
2010A	Certificates of Obligation	1,660,000	1,435,000	80,000	47,200	127,200	1,355,000	
2010	Permanent Improvement Refunding	11,145,000	8,860,000	960,000	252,350	1,212,350	7,900,000	
2011	Certificates of Obligation	910,000	870,000	20,000	19,025	39,025	850,000	
2011	Permanent Improvement Refunding	4,790,000	3,335,000	600,000	72,850	672,850	2,735,000	
2012	Permanent Improvement Refunding	8,555,000	8,505,000	360,000	166,500	526,500	8,145,000	
2013	Permanent Improvement Refunding	16,360,000	16,360,000	425,000	181,270	606,270	15,935,000	
				<u>\$ 69,715,000</u>	<u>\$ 6,190,000</u>	<u>\$ 1,891,944</u>	<u>\$ 8,081,944</u>	<u>\$ 63,525,000</u>

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 increasing 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 FUND | 2014

WATER AND SEWER UTILITY FUND STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
WATER SERVICE	\$ 5,959,000	\$ 5,036,973	\$ 4,500,000	\$ 5,133,000	\$ 5,084,990
SEWER SERVICE	2,852,054	2,365,792	2,210,000	2,398,100	2,382,000
PENALTIES	80,385	85,013	77,620	75,000	75,000
CONNECTION FEE	47,305	64,251	55,320	58,000	58,000
EARNINGS ON	4,352	5,240	4,300	4,300	4,300
MISCELLANEOUS	47,712	20,675	34,100	6,230	6,000
TRANSFER FROM WATER & SEWER CAPITAL PROJECTS	350,764	831,956	-	-	-
TOTAL REVENUE	9,341,571	8,409,899	6,881,340	7,674,630	7,610,290
EXPENDITURES BY DEPARTMENT:					
DEBT SERVICE	1,138,324	1,087,159	1,230,185	1,230,185	1,229,185
FINANCE	208,843	247,183	264,400	254,700	232,030
PUBLIC WORKS	4,466,603	4,001,719	4,206,807	4,033,300	4,193,695
TRANSFER TO GENERAL	725,000	1,250,004	1,250,000	1,250,000	1,250,000
TRANSFER TO 2010 CERTIFICATES OF	9,840	-	-	-	-
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	950,000	699,996	1,900,000	1,900,000	1,900,000
TOTAL EXPENDITURES	7,498,609	7,286,061	8,851,392	8,668,185	8,804,910
NET REVENUES (EXPENDITURES)	1,842,962	1,123,838	(1,970,052)	(993,555)	(1,194,620)
BEGINNING FUND BALANCE	182,571	2,025,533	2,758,364	3,149,371	2,155,816
ENDING FUND BALANCE	\$ 2,025,533	\$ 3,149,371	\$ 788,312	\$ 2,155,816	\$ 961,196

WATER AND SEWER FUND | 2014

WATER AND SEWER UTILITY FUND STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
WATER SERVICE	5,959,000	5,036,973	4,500,000	5,133,000	5,084,990
SEWER SERVICE	2,852,054	2,365,792	2,210,000	2,398,100	2,382,000
PENALTIES	80,385	85,013	77,620	75,000	75,000
CONNECTION FEE	47,305	64,251	55,320	58,000	58,000
EARNINGS ON INVESTMENTS	4,352	5,240	4,300	4,300	4,300
MISCELLANEOUS	47,712	20,675	34,100	6,230	6,000
TRANSFER FROM WATER & SEWER CAPITAL PROJECTS	350,764	831,956	-	-	-
TOTAL REVENUE	9,341,571	8,409,899	6,881,340	7,674,630	7,610,290
EXPENDITURES:					
REGULAR WAGES	591,323	648,914	670,229	659,000	713,655
ON CALL	11,489	12,652	13,100	14,400	14,400
OVERTIME	79,495	87,619	80,000	95,000	80,000
LONGEVITY	6,070	7,365	8,400	8,400	9,200
HEALTH & DENTAL	126,669	131,503	118,300	121,400	137,500
TMRS	108,566	79,188	78,948	77,900	81,000
FICA	50,560	55,796	58,080	58,300	59,600
WORKERS COMPENSATION	7,480	9,795	11,700	11,600	11,400
ALLOWANCES	2,040	5,695	4,500	4,500	4,500
OTHER BENEFITS	7,739	36,304	40,800	40,800	8,700
EMPLOYEE RELATIONS	150	977	1,700	1,700	1,700
OFFICE SUPPLIES	3,532	2,100	2,200	2,000	2,000
OPERATING SUPPLIES	33,951	35,493	27,500	29,000	27,500
FUEL	253	20,909	20,000	18,000	18,600
TREATMENT CHEMICALS	53,099	44,251	55,000	55,000	75,220
EQUIPMENT MAINTENANCE	35,036	48,753	57,700	55,600	13,700
VEHICLE MAINTENANCE	16,605	24,253	22,200	22,200	22,600
BUILDING & GROUNDS	25,181	157,151	87,000	87,000	96,000
WATER SYSTEM	135,647	152,233	104,000	104,000	111,000
SEWER SYSTEM	116,621	152,306	107,000	135,000	141,000
COMMUNICATION	47,369	51,431	53,400	57,100	54,000
ELECTRIC SERVICE	673,185	404,231	665,000	480,000	530,000
SURFACE WATER	1,837,421	1,456,937	1,522,000	1,522,000	1,583,000
NATURAL GAS SERVICE	371	397	500	500	500

WATER AND SEWER FUND | 2014

WATER AND SEWER UTILITY FUND STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
EQUIPMENT LEASE/RENTAL	471	2,892	4,800	4,800	5,600
PROFESSIONAL DUES	1,689	80	1,200	1,800	1,800
PUBLICATIONS	-	-	-	100	-
TRAVEL & TRAINING	15,370	21,018	24,700	31,000	25,550
SLUDGE REMOVAL	90,368	57,826	65,000	65,000	62,000
OTHER CONTRACTED	314,671	286,616	291,150	252,500	269,500
COMMUNITY RELATIONS	11,811	6,032	13,000	8,000	13,000
FURNITURE & EQUIP <\$5000	36,146	739	-	2,300	3,000
OTHER EQUIPMENT	44,000	55,112	60,000	60,000	76,000
BOND PRINCIPAL	785,000	720,004	875,000	875,000	675,000
INTEREST ON BONDS	109,443	56,943	351,685	351,685	172,185
FISCAL AGENT FEES	4,750	1,000	3,500	3,500	3,500
ISSUANCE COSTS	36,748	7,363	-	-	-
TRANSFER TO DEBT SERVICE	202,383	301,848	-	-	378,500
TRANSFER TO GENERAL	725,000	1,250,004	1,250,000	1,250,000	1,250,000
TRANSFER TO 2010 CERTIFICATES OF	9,840	-	-	-	-
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	950,000	699,996	1,900,000	1,900,000	1,900,000
TRANSFER TO VEHICLE REPLACEMENT FUND	70,831	70,836	74,000	74,000	80,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	120,238	121,500	128,100	128,100	92,500
TOTAL EXPENDITURES	7,498,609	7,286,061	8,851,392	8,668,185	8,804,910
NET REVENUES (EXPENDITURES)	1,842,962	1,123,838	(1,970,052)	(993,555)	(1,194,620)
BEGINNING FUND BALANCE	182,571	2,025,533	4,682,526	3,149,371	2,155,816
ENDING FUND BALANCE	2,025,533	3,149,371	2,712,474	2,155,816	961,196

WATER AND SEWER FUND | 2014

**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
SCHEDULE OF FISCAL YEAR 2014 REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2014	Principal & Interest Requirements for 2014			Principal Outstanding December 31, 2014
				Principal	Interest	Total	
2005 Revenue Refunding Bonds		28,140,000	4,460,000	675,000	172,185	847,185	3,785,000
			\$ 4,460,000	\$ 675,000	\$ 172,185	\$ 847,185	\$ 3,785,000
2010 Perm Improv Refunding Bonds (W&S Portion)*			4,635,000	230,000	148,500	378,500	4,405,000
			\$ 9,095,000	\$ 905,000	\$ 320,685	\$ 1,225,685	\$ 8,190,000

* Portion of debt is transferred to General Debt Service Fund

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. (2014 Budget \$232,030)

FINANCE DEPARTMENT (W&S FUND) 2014 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 (2013 authorized full-time employees – 2)
- * Total budget - \$232,030 (2013 total budget - \$264,400)

WATER AND SEWER FUND | 2014

FINANCE DEPARTMENT

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
<i>Utility Billing & Customer Service</i>					
Personnel	\$ 117,013	\$ 139,438	\$ 142,200	\$ 142,900	\$ 146,430
Operating charges	89,585	107,006	122,200	109,500	82,600
Capital	2,244	739	-	2,300	3,000
Transfers Out	9,840	-	-	-	-
Total	218,683	247,183	264,400	254,700	232,030
<i>Total Department</i>	\$ 218,683	\$ 247,183	\$ 264,400	\$ 254,700	\$ 232,030

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2013		2014		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance - Utility Billing</i>							
Sr. Customer Service Representative							
	207	1	1	1	43,286	60,601	
Accounting Specialist							
	204	1	1	1	34,053	47,673	
<i>Total Finance (W&S Fund)</i>		2	2	2			

WATER AND SEWER FUND | 2014

Finance Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 79,960	\$ 91,176	\$ 94,500	\$ 94,000	\$ 100,430
ON CALL	-	-	-	1,300	1,300
OVERTIME	4,226	11,684	10,000	10,000	10,000
LONGEVITY	-	525	700	700	800
HEALTH & DENTAL	10,873	12,047	11,200	12,000	12,300
TMRS	14,026	10,741	11,000	10,300	11,200
FICA	6,510	7,851	8,100	8,000	8,300
WORKERS COMPENSATION	134	176	300	200	300
OTHER BENEFITS	1,133	5,199	5,900	5,900	1,300
EMPLOYEE RELATIONS	150	39	500	500	500
PERSONNEL	117,013	139,438	142,200	142,900	146,430
OFFICE SUPPLIES	754	842	1,000	1,000	1,000
EQUIPMENT MAINTENANCE	-	-	-	2,000	-
COMMUNICATION	42,590	47,941	45,600	45,600	45,600
EQUIPMENT LEASE/RENTAL	-	2,187	4,000	4,000	4,000
PUBLICATIONS	-	-	-	100	-
TRAVEL & TRAINING	-	-	-	6,300	2,000
OTHER CONTRACTED	46,240	56,037	71,600	50,500	30,000
OPERATIONS	89,585	107,006	122,200	109,500	82,600
FURNITURE & EQUIP <\$5000	2,244	739	-	2,300	3,000
CAPITAL	2,244	739	-	2,300	3,000
TRANSFER TO 2010					
CERTIFICATES OF	9,840	-	-	-	-
TRANSFERS OUT	9,840	-	-	-	-
FINANCE DIVISION TOTAL	\$ 218,683	\$ 247,183	\$ 264,400	\$ 254,700	\$ 232,030

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. (2014 Budget - \$4,177,395)

PUBLIC WORKS DEPARTMENT (W&S FUND) 2014 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 our capital projects 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. During the 2014 budget we plan to complete the replacement of 900 feet of 8 inch water main in the 5800, 5900 and 6200 blocks of Wakeforest. Equipment maintenance cost early in the year precluded the replacement of water mains during the 2013 fiscal year. These will be replaced early in 2014.
- * Continue program to 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.
- * Complete program to replace all of the City's 6,200 water meters with radio read meters connected to a wireless network allowing for the meters to be read and monitored from the billing office.
- * Complete replacement of the two Wastewater Treatment Plant Lift Pumps. These are referred to as screw pumps due to the internal design of the mechanism being an Archimedes screw.
- * Begin a project to replace the exterior and interior coatings on the Ground Storage Tanks at the Milton Street Pump Station.

WATER AND SEWER FUND | 2014

PUBLIC WORKS DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 12 (2013 authorized full-time employees – 12)
- * Total operations budget - \$4,177,395 (2013 total budget - \$4,206,807)
- * Purchase of surface water from the City of Houston - \$1,583,000 (2013 Budget - \$1,522,000)

PUBLIC WORKS DEPARTMENT

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
<i>W&S Fund Operations</i>					
Personnel	\$ 874,567	\$ 936,369	\$ 943,557	\$ 950,100	\$ 975,225
Operating charges	3,514,134	3,010,238	3,203,250	3,023,200	3,142,470
Capital	77,902	55,112	60,000	60,000	76,000
Total	4,466,603	4,001,719	4,206,807	4,033,300	4,193,695
<i>Total Department</i>	\$ 4,466,603	\$ 4,001,719	\$ 4,206,807	\$ 4,033,300	\$ 4,193,695

Public Works Department Staffing Schedule (W&S Fund)

Position	Grade	2013		2014		Salary Range	
		Budget	Budget	Budget	Budget	Minimum	Maximum
<i>Public Works - Operations</i>							
Operations Superintendent	112	1	1	1	1	62,460	87,444
Contract Administrator	110	1	1	1	1	47,229	66,120
Field Services Supervisor	207	1	1	1	1	43,286	60,601
Plant Supervisor	207	1	1	1	1	43,286	60,601
Maintenance Worker II	203	1	1	1	1	31,825	44,555
Driver/Equipment Operator	203	1	1	1	1	31,825	44,555
Crew Leader	205	3	3	3	3	36,436	51,011
Plant Operator	204	3	3	3	3	34,053	47,673
<i>Total Public Works (W&S Fund)</i>		12	12	12	12		

WATER AND SEWER FUND | 2014

Operations Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 511,363	\$ 557,738	\$ 575,729	\$ 565,000	\$ 613,225
ON CALL	11,489	12,652	13,100	13,100	13,100
OVERTIME	75,269	75,936	70,000	85,000	70,000
LONGEVITY	6,070	6,840	7,700	7,700	8,400
HEALTH & DENTAL	115,796	119,456	107,100	109,400	125,200
TMRS	94,539	68,446	67,948	67,600	69,800
FICA	44,049	47,945	49,980	50,300	51,300
WORKERS COMPENSATION	7,346	9,619	11,400	11,400	11,100
ALLOWANCES	2,040	5,695	4,500	4,500	4,500
OTHER BENEFITS	6,606	31,105	34,900	34,900	7,400
EMPLOYEE RELATIONS	-	938	1,200	1,200	1,200
PERSONNEL	874,567	936,369	943,557	950,100	975,225
OFFICE SUPPLIES	2,777	1,258	1,200	1,000	1,000
OPERATING SUPPLIES	33,951	35,493	27,500	29,000	27,500
FUEL	253	20,909	20,000	18,000	18,600
TREATMENT CHEMICALS	53,099	44,251	55,000	55,000	75,220
EQUIPMENT MAINTENANCE	35,036	48,753	57,700	53,600	13,700
VEHICLE MAINTENANCE	16,605	24,253	22,200	22,200	22,600
BUILDING & GROUNDS MAINTENANCE	25,181	157,151	87,000	87,000	96,000
WATER SYSTEM MAINTENANCE	135,647	152,233	104,000	104,000	111,000
SEWER SYSTEM MAINTENANCE	116,621	152,306	107,000	135,000	141,000
COMMUNICATION	4,778	3,490	7,800	11,500	8,400
ELECTRIC SERVICE	673,185	404,231	665,000	480,000	530,000
SURFACE WATER	1,837,421	1,456,937	1,522,000	1,522,000	1,583,000
NATURAL GAS SERVICE	371	397	500	500	500
EQUIPMENT LEASE/RENTAL	471	705	800	800	1,600
PROFESSIONAL DUES	1,689	80	1,200	1,800	1,800
TRAVEL & TRAINING	15,370	21,018	24,700	24,700	23,550
SLUDGE REMOVAL	90,368	57,826	65,000	65,000	62,000

WATER AND SEWER FUND | 2014

Operations Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
OTHER CONTRACTED SERVICES	268,431	230,579	219,550	202,000	239,500
COMMUNITY RELATIONS	11,811	6,032	13,000	8,000	13,000
TRANSFER TO VEHICLE REPLACEMENT FUND	70,831	70,836	74,000	74,000	80,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	120,238	121,500	128,100	128,100	92,500
OPERATING	<u>3,514,134</u>	<u>3,010,238</u>	<u>3,203,250</u>	<u>3,023,200</u>	<u>3,142,470</u>
FURNITURE & EQUIP <\$5000	33,902	-	-	-	-
OTHER EQUIPMENT	44,000	55,112	60,000	60,000	76,000
CAPITAL	<u>77,902</u>	<u>55,112</u>	<u>60,000</u>	<u>60,000</u>	<u>76,000</u>
OPERATIONS DIVISION TOTAL	<u>\$ 4,466,603</u>	<u>\$ 4,001,719</u>	<u>\$ 4,206,807</u>	<u>\$ 4,033,300</u>	<u>\$ 4,193,695</u>

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 2013. For the year ending December 31, 2013, the Solid Waste Fund is expected to have revenue of about \$1,312,900 for solid waste services. In addition to fees for solid waste collection, the Fund is expected to realize an additional \$100,000 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. Due to the projected deficit for 2013, the Solid Waste Fund will receive an advance from the Capital Reserve Fund to be repaid in 2014. Additionally, the City Council approved a waiver of the 10% reserve requirement to be reviewed annually. The General Fund has sufficient reserves to support the Solid Waste Fund in a catastrophic event.

The direct cost of providing solid waste services in 2013, excluding transfers, is expected to be \$1,468,000. 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 2013 total costs of service to \$1,778,000.

The 2014 Budget.

The direct cost of collecting and disposing of solid waste is expected to decrease \$229,260 or 12.8%, from the prior year budget. The net decrease is primarily attributable to the closure of the recycling center. The two positions dedicated to the recycle center will be eliminated with the employees in those positions transitioned to two other open positions within the department. Curbside recycling pickup will remain as a service to the residents. The closure of the recycling center will help mitigate the need for a rate increase in 2014. The 2014 budget includes a 9.5% increase on all rates, increasing the Over-65 and disabled rates by \$1.07, up to \$12.27 per month and the regular rates by \$2.10, up to \$24.16 per month. This increase is necessary as a result of multiple years of decreased commodity prices and therefore revenue from the sales of recyclables.

Excluding the effects of the closure of the recycling center, the expenditures for the remainder of the Solid Waste fund are relatively stable. Expenditures increased with the annualization of the cost of the 2013 salary increases on employee anniversary dates, and decreased in other operating line items such as fuel, solid waste disposal fees and the transfer to the Technology Management Fund.

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. Further discussions of “green waste” collection will also include a rate increase component.

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. (2014 Budget - \$1,277,130)

Curbside Recycling – Collects and recycles recyclable waste. (2014 Budget - \$290,280)

Recycling Facility – Maintains and operates RecyclExpress facility (2014 Budget - \$268,310)

PUBLIC WORKS DEPARTMENT 2014 GOALS (SOLID WASTE FUND)

- * Conduct daily evaluation of newly implemented route restructuring and communicate with residents on behavior modifications.
- * Evaluate green waste collection in the City.
- * 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 – 6 (2013 authorized full-time employees – 8)
- * Total budget - \$1,835,720 (2013 total budget - \$1,793,600)
- * Fees for disposal of solid waste - \$246,000 (2013 budget - \$252,000)
- * Payment to the General Fund - \$310,000 (2013 budget - \$310,000)

SOLID WASTE FUND | 2014

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
SOLID WASTE COLLECTION	\$ 1,390,559	\$ 1,323,115	\$ 1,325,530	\$ 1,311,600	\$ 1,437,000
SOLID WASTE SPECIAL COLLECTION	900	-	-	1,300	1,100
SALE OF RECYCLABLES	395,769	188,421	310,000	100,000	30,000
EARNINGS ON INVESTMENTS	965	572	630	-	-
MISCELLANEOUS	409	544	-	2,500	540
TRANSFER FROM VEHICLE REPLACEMENT FUND	-	-	-	-	198,000
ADVANCE FROM CAPITAL RESERVE FUND	-	-	-	125,000	(125,000)
TOTAL REVENUE	<u>1,788,602</u>	<u>1,512,651</u>	<u>1,636,160</u>	<u>1,540,400</u>	<u>1,541,640</u>
EXPENDITURES BY DIVISION:					
CURBSIDE SOLID WASTE	858,747	929,332	999,900	972,600	967,130
RECYCLING FACILITY	205,181	220,974	226,500	198,900	18,900
CURBSIDE RECYCLING	258,154	277,678	257,200	296,500	268,310
TRANSFER TO GENERAL FUND	280,000	309,996	310,000	310,000	310,000
TOTAL EXPENDITURES	<u>1,602,082</u>	<u>1,737,980</u>	<u>1,793,600</u>	<u>1,778,000</u>	<u>1,564,340</u>
NET REVENUES (EXPENDITURES)	186,520	(225,328)	(157,440)	(237,600)	(22,700)
BEGINNING FUND BALANCE	301,287	487,807	341,321	262,478	24,878
ENDING FUND BALANCE	<u>\$ 487,807</u>	<u>\$ 262,478</u>	<u>\$ 183,881</u>	<u>\$ 24,878</u>	<u>\$ 2,178</u>

SOLID WASTE FUND | 2014

STATEMENT OF REVENUES AND EXPENDITURES BY OBJECT

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
SOLID WASTE COLLECTION	1,390,559	1,323,115	1,325,530	1,311,600	1,437,000
SOLID WASTE SPECIAL COLLECTION	900	-	-	1,300	1,100
SALE OF RECYCLABLES	395,769	188,421	310,000	100,000	30,000
EARNINGS ON INVESTMENTS	965	572	630	-	-
MISCELLANEOUS	409	544	-	2,500	540
TRANSFER FROM VEHICLE REPLACEMENT FUND	-	-	-	-	198,000
ADVANCE FROM CAPITAL RESERVE FUND	-	-	-	125,000	(125,000)
TRANSFER FROM RECYCLING FUND	-	-	-	-	-
TOTAL REVENUE	1,788,602	1,512,651	1,636,160	1,540,400	1,541,640
EXPENDITURES:					
REGULAR WAGES	321,090	309,640	321,400	329,000	257,040
OVERTIME	20,854	20,500	18,500	17,100	8,700
LONGEVITY	5,356	2,975	3,500	3,500	3,400
HEALTH & DENTAL	72,439	77,645	72,800	72,000	49,000
TMRS	57,011	35,409	35,800	33,300	27,000
FICA	26,797	25,812	26,300	26,000	20,000
WORKERS COMPENSATION	11,132	11,521	12,500	12,600	8,700
OTHER BENEFITS	4,707	24,633	27,000	27,000	3,600
EMPLOYEE RELATIONS	2,962	1,287	1,900	1,400	1,700
OFFICE SUPPLIES	112	147	200	100	200
OPERATING SUPPLIES	9,223	9,909	21,800	18,000	16,100
FUEL	-	-	65,000	68,400	58,200
EQUIPMENT MAINTENANCE	25,552	24,153	21,400	21,400	2,100
VEHICLE MAINTENANCE	55,163	107,899	62,000	63,000	68,300
COMMUNICATION	627	-	-	-	-
ELECTRIC SERVICE	2,710	1,612	2,500	2,300	2,500
EQUIPMENT LEASE/RENTAL	-	5,464	2,400	2,400	-
PROFESSIONAL DUES	131	-	500	400	600
TRAVEL & TRAINING	644	587	2,500	1,000	4,100
SOLID WASTE DISPOSAL FEE	198,495	221,769	252,000	241,000	246,000
LANDFILL MAINTENANCE	30,494	23,611	10,500	9,000	10,000
OTHER CONTRACTED SERVICES	206,669	277,281	244,200	282,800	231,100
COMMUNITY RELATIONS	12,796	16,123	32,600	28,000	35,000
FURNITURE & EQUIP <\$5000	1,160	1,404	-	-	-
OTHER EQUIPMENT	27,805	5,960	19,000	19,000	15,000
CONSTRUCTION COSTS	10,207	13,149	4,000	4,000	-
TRANSFER TO GENERAL FUND	280,000	309,996	310,000	310,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	139,592	139,596	153,000	115,000	143,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	78,353	69,900	70,300	70,300	43,000
TOTAL EXPENDITURES	1,602,082	1,737,980	1,793,600	1,778,000	1,564,340
NET REVENUES (EXPENDITURES)	186,520	(225,328)	(157,440)	(237,600)	(22,700)
BEGINNING FUND BALANCE	301,287	487,807	341,321	262,478	24,878
ENDING FUND BALANCE	\$ 487,807	\$ 262,478	\$ 183,881	\$ 24,878	\$ 2,178

PUBLIC WORKS SOLID WASTE

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
<i>Curbside Solid Waste</i>					
Personnel	\$ 301,067	\$ 294,106	\$ 331,100	\$ 294,200	\$ 316,730
Operating charges	834,155	943,819	969,800	979,400	952,400
Capital	3,525	1,404	9,000	9,000	8,000
Total	1,138,746	1,239,328	1,309,900	1,282,600	1,277,130
<i>Recycling Facility</i>					
Personnel	\$ 114,114	\$ 118,591	\$ 125,300	\$ 130,800	\$ -
Operating charges	71,911	89,233	97,200	64,100	18,900
Capital	19,156	13,149	4,000	4,000	-
Total	205,181	220,974	226,500	198,900	18,900
<i>Curbside Recycling</i>					
Personnel	\$ 107,168	\$ 96,724	\$ 63,300	\$ 96,900	\$ 62,410
Operating charges	134,495	174,994	183,900	189,600	198,900
Capital	16,491	5,960	10,000	10,000	7,000
Total	258,154	277,678	257,200	296,500	268,310
Total Department	\$ 1,602,082	\$ 1,737,980	\$ 1,793,600	\$ 1,778,000	\$ 1,564,340

Public Works Department Staffing Schedule (Solid Waste Fund)

Position	Grade	2013		2014		Salary Range	
		Budget	Budget	Budget	Budget	Minimum	Maximum
<i>Public Works</i>							
<i>Curbside Solid Waste</i>							
Crew Chief	206	1	1	1	1	39,351	55,092
Crew Leader	205	1	1	1	1	36,436	51,011
Driver/Equipment Operator	203	3	3	3	3	31,825	44,555
<i>Recycling Facility</i>							
Driver/Equipment Operator	203	2	-	-	-	31,825	44,555
<i>Curbside Recycling</i>							
Driver/Equipment Operator	203	1	1	1	1	31,825	44,555
Total Public Works (SW Fund)		8	6				

PUBLIC WORKS DEPARTMENT

Curbside Solid Waste Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 184,894	\$ 176,465	\$ 204,800	\$ 185,000	\$ 214,330
OVERTIME	9,666	11,480	10,500	10,000	6,500
LONGEVITY	3,240	1,733	2,400	2,400	2,700
HEALTH & DENTAL	45,404	47,110	47,200	37,000	42,800
TMRS	31,496	20,483	22,600	18,700	22,400
FICA	14,878	14,381	16,700	15,000	16,600
WORKERS COMPENSATION	6,689	7,256	7,100	6,800	6,900
OTHER BENEFITS	2,750	14,115	18,300	18,300	3,000
EMPLOYEE RELATIONS	2,049	1,084	1,500	1,000	1,500
PERSONNEL	301,067	294,106	331,100	294,200	316,730
OFFICE SUPPLIES	10	147	200	100	200
OPERATING SUPPLIES	5,868	7,862	12,100	10,100	12,400
FUEL	-	-	65,000	48,000	49,500
EQUIPMENT MAINTENANCE	1,557	-	2,500	2,500	1,600
VEHICLE MAINTENANCE	35,593	77,521	32,000	35,000	42,800
ELECTRIC SERVICE	1,125	(182)	-	-	-
PROFESSIONAL DUES	-	-	500	400	600
TRAVEL & TRAINING	640	587	2,000	1,000	4,100
SOLID WASTE DISPOSAL FEE	198,459	221,769	252,000	241,000	246,000
LANDFILL MAINTENANCE	30,494	23,611	10,500	9,000	10,000
OTHER CONTRACTED SERVICES	138,636	169,181	124,600	164,000	155,600
COMMUNITY RELATIONS	1,969	1,975	13,100	13,000	15,500
UNALLOCATED CREDIT CARD CH	-	-	-	-	-
TRANSFER TO GENERAL FUND	280,000	309,996	310,000	310,000	310,000
TRANSFER TO VEHICLE REPLACE	61,451	61,452	75,000	75,000	89,000
TRANSFER TO TECHNOLOGY MAN	78,353	69,900	70,300	70,300	15,100
OPERATING	834,155	943,819	969,800	979,400	952,400
FURNITURE & EQUIP <\$5000	-	1,404	-	-	-
OTHER EQUIPMENT	3,525	-	9,000	9,000	8,000
CAPITAL	3,525	1,404	9,000	9,000	8,000
GENERAL SERVICES DIVISION					
TOTAL	\$1,138,746	\$1,239,328	\$1,309,900	\$1,282,600	\$1,277,130

SOLID WASTE FUND | 2014

PUBLIC WORKS DEPARTMENT

Recycling Facility Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 67,751	\$ 69,893	\$ 75,300	\$ 78,500	\$ -
OVERTIME	6,869	5,646	5,300	5,000	-
LONGEVITY	877	335	500	500	-
HEALTH & DENTAL	13,761	18,939	20,000	23,500	-
TMRS	14,041	7,751	8,500	8,000	-
FICA	6,724	6,013	6,200	6,000	-
WORKERS COMPENSATION	2,640	2,470	3,500	3,300	-
OTHER BENEFITS	932	7,544	5,800	5,800	-
EMPLOYEE RELATIONS	519	-	200	200	-
PERSONNEL	114,114	118,591	125,300	130,800	-
OPERATING SUPPLIES	2,575	1,857	6,100	5,000	-
FUEL	-	-	-	12,000	-
EQUIPMENT MAINTENANCE	23,982	24,153	18,900	18,900	-
VEHICLE MAINTENANCE	3,971	4,394	5,000	5,000	-
ELECTRIC SERVICE	1,585	1,794	2,500	2,300	2,500
EQUIPMENT LEASE/RENTAL	-	5,464	2,400	2,400	-
TRAVEL & TRAINING	-	-	500	-	-
SOLID WASTE DISPOSAL FEE	35	-	-	-	-
OTHER CONTRACTED SERVICES	1,693	13,496	19,300	18,500	-
COMMUNITY RELATIONS	-	-	4,500	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	38,070	38,076	38,000	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	-	-	16,400
OPERATING	71,911	89,233	97,200	64,100	18,900
FURNITURE & EQUIP <\$5000	1,160	-	-	-	-
OTHER EQUIPMENT	7,790	-	-	-	-
CONSTRUCTION COSTS	10,207	13,149	4,000	4,000	-
CAPITAL	19,156	13,149	4,000	4,000	-
RECYCLING FACILITY DIVISION TOTAL	\$ 205,181	\$ 220,974	\$ 226,500	\$ 198,900	\$ 18,900

PUBLIC WORKS DEPARTMENT

Curbside Recycling Division Line Item Budget

Account Description	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REGULAR WAGES	\$ 68,445	\$ 63,282	\$ 41,300	\$ 65,500	\$ 42,710
OVERTIME	4,319	3,374	2,700	2,100	2,200
LONGEVITY	1,240	907	600	600	700
HEALTH & DENTAL	13,274	11,596	5,600	11,500	6,200
TMRS	11,474	7,175	4,700	6,600	4,600
FICA	5,194	5,419	3,400	5,000	3,400
WORKERS COMPENSATION	1,803	1,795	1,900	2,500	1,800
OTHER BENEFITS	1,025	2,974	2,900	2,900	600
EMPLOYEE RELATIONS	394	203	200	200	200
PERSONNEL	107,168	96,724	63,300	96,900	62,410
OFFICE SUPPLIES	102	-	-	-	-
OPERATING SUPPLIES	781	190	3,600	2,900	3,700
FUEL	-	-	-	8,400	8,700
EQUIPMENT MAINTENANCE	13	-	-	-	500
VEHICLE MAINTENANCE	15,599	25,984	25,000	23,000	25,500
COMMUNICATION	627	-	-	-	-
PROFESSIONAL DUES	131	-	-	-	-
TRAVEL & TRAINING	4	-	-	-	-
OTHER CONTRACTED SERVICES	66,340	94,604	100,300	100,300	75,500
COMMUNITY RELATIONS	10,827	14,148	15,000	15,000	19,500
TRANSFER TO VEHICLE REPLAC	40,071	40,068	40,000	40,000	54,000
TRANSFER TO TECHNOLOGY M	-	-	-	-	11,500
OPERATING	134,495	174,994	183,900	189,600	198,900
OTHER EQUIPMENT	16,491	5,960	10,000	10,000	7,000
CAPITAL	16,491	5,960	10,000	10,000	7,000
CURBSIDE RECYCLING					
DIVISION TOTAL	\$ 258,154	\$ 277,678	\$257,200	\$296,500	\$268,310

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.

2013 Financial Activity

The City's Employee Benefit Fund revenue is anticipated to be at \$2,245,400 to fund employee benefits. Charges to Operating Funds are expected to be \$1,855,400 and the balance of \$290,000 comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be \$2,205,900, above appropriations, primarily due to administrative costs

2014 Appropriations

Charges to Operating funds in the amount of \$2,036,800 are expected, plus \$380,050 from employee/retiree contributions and other miscellaneous earnings. Expenditures for benefits are expected to be \$2,429,850 a 10.15% increase from the 2013 Estimated expenditures. This is due primarily to the Health Care Reform Unfunded Mandate, estimated at \$75,000; additional \$30,000 appropriation for NeoGov software modules – Training Track, Employee On-Boarding and Applicant Tracking; \$38,000 for a comprehensive compensation study; and \$10,000 for city-wide compliance and customer service training.

INTERNAL SERVICE FUNDS | 2014

EMPLOYEE BENEFIT FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
CHARGES TO OPERATING FUNDS:					
ER - HEALTH	\$ 1,085,001	\$ 1,117,705	\$ 1,253,800	\$ 1,253,800	\$ 1,254,000
ER - DENTAL	45,453	48,741	52,500	52,500	52,500
ER - LIFE	19,564	22,609	4,500	23,000	23,000
ER - DISABILITY	15,772	17,867	42,700	18,000	20,000
ER - WORKER'S COMPENSATION	76,539	87,629	109,000	109,000	109,000
ER - RETIREES	-	40,466	190,000	190,000	190,000
ER - OTHER BENEFITS	55,815	299,359	309,100	309,100	388,300
EMPLOYEE CONTRIBUTIONS:					
EE - HEALTH	193,570	199,038	221,200	210,000	221,000
EE - DENTAL	14,429	14,983	22,500	18,900	22,500
EE - VISION	9,845	11,514	11,000	11,100	11,550
EE-PPACA CONTRIBUTIONS	-	-	-	-	75,000
COBRA CONTRIBUTIONS	38,635	48,003	10,000	50,000	50,000
EARNINGS ON INVESTMENTS	6	-	-	-	-
TOTAL REVENUES	1,554,630	1,907,914	2,226,300	2,245,400	2,416,850

EXPENDITURES:

HEALTH & DENTAL	281	-	-	-	-
TMRS	471	-	-	-	-
FICA	229	-	-	-	-
WORKERS COMPENSATION	70,576	-	-	-	-
OTHER BENEFITS	28	-	-	-	-
MEDICAL PREMIUMS - ACTIVE	1,300,400	1,333,545	1,475,000	1,475,000	1,550,000
MEDICAL PREMIUMS - RETIRED	132,154	100,645	190,000	190,000	190,000
MEDICAL PREMIUMS - COBRA	5,892	5,444	10,000	10,000	10,000
DENTAL PREMIUMS - ACTIVE	61,351	61,225	75,000	75,000	82,500
VISION PREMIUMS - ACTIVE	9,927	11,113	11,000	11,100	11,550
WORKER'S COMPENSATION	23,949	89,034	109,000	109,000	109,000
LIFE & AD&D, DISABILITY	30,991	34,691	30,000	32,000	33,000
UNEMPLOYMENT CLAIMS	7,790	-	10,000	10,000	10,000
OTHER ADMINSTRATIVE COST	27,963	25,044	23,300	33,300	23,300
MEDICAL PREMIUMS - RETIREE DEPENDENT	38,748	28,150	40,000	40,000	40,000

INTERNAL SERVICE FUNDS | 2014

EMPLOYEE BENEFIT FUND					
STATEMENT OF REVENUES AND EXPENDITURES					
	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
HEALTH CARE REFORM UNFUNDED					
MANDATE	-	-	-	-	75,000
WELLNESS PROGRAM	17,676	12,649	25,000	25,000	25,000
ACCUMULATED SICK LEAVE	46,620	25,043	80,000	80,000	80,000
ACCRUED VACATION	-	-	40,000	40,000	40,000
RECRUITING & HIRING	-	2,196	12,000	15,000	15,000
EVENTS	11,272	14,194	20,000	20,000	20,000
AWARDS	1,337	773	3,000	3,000	3,000
TUITION	8,029	17,353	28,000	28,000	25,000
INCENTIVES	15,031	-	5,000	5,000	5,000
SOFTWARE LICENSES	-	-	-	-	30,000
CONSULTANTS	2,167	-	4,500	4,500	42,500
TRAVEL & TRAINING	-	-	-	-	10,000
TOTAL EXPENDITURES	<u>1,812,883</u>	<u>1,761,098</u>	<u>2,190,800</u>	<u>2,205,900</u>	<u>2,429,850</u>
NET REVENUES (EXPENDITURES)	(258,253)	146,816	35,500	39,500	(13,000)
BEGINNING BALANCE	<u>(49,017)</u>	<u>(307,270)</u>	14,479	(160,454)	(120,954)
ENDING BALANCE	<u>\$ (307,270)</u>	<u>\$ (160,454)</u>	<u>\$ 49,979</u>	<u>\$ (120,954)</u>	<u>\$ (133,954)</u>

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund is expected to end 2013 with a balance of \$1,109,734. Transfers from other funds in 2014 are expected to provide \$649,000 more. 2014 budgeted expenditures are \$292,000, which includes the scheduled replacement of an F-250 for General Services; a CCC with Witke 30-yard for Solid Waste Operations; a portable air compressor, Kubota Trailer and B20 Backhoe for Water & Sewer Operations and, due to the closure of the recycling center, a return of prior year Solid Waste Fund contributions in the amount of \$198,000. These funds were to be used for the replacement of the baler and a dump truck that is no longer needed at the recycling center.

Capital expenditures totaling \$2,404,000 are planned over the next five years. These include the following:

	Fiscal Year	Amount
Fire Department - Pumper Truck	2015	*
Fire Department - Enclosed Trailer	2015	\$ 11,000
Fire Department - Fire Marshal's Vehicle	2015	39,000
City Pool Vehicle - Sedan	2015	20,000
Public Works - Sedan	2015	27,000
Public Works - Medium Duty Truck	2015	30,000
Public Works - Recycling Center - Trailer	2015	3,000
Public Works - Recycling Center - Medium Duty Work Truck	2015	31,000
Public Works - Solid Waste / Recycling - Trailer Mounted Pressure Washer	2015	8,000
Public Works Operations - Trailer Mounted Welder	2015	9,000
Public Works Utilities - Jet Truck	2015	105,000
Public Works Utilities - Heavy Duty Work Truck w/ Service Body (3)	2015	162,000
Public Works Utilities – Medium Duty Work Truck	2015	33,000
	Total 2015	\$ 478,000
Police Department Patrol SUV	2016	\$ 50,000
Police Department Patrol Car (2)	2016	45,000
Public Works Solid Waste Recycling Collection Vehicle (2)	2016	460,000
	Total 2016	\$ 555,000

INTERNAL SERVICE FUNDS | 2014

	Fiscal Year	Amount
Police Department - Patrol SUV	2017	\$ 50,000
Police Department - Patrol Car (QTY 3)	2017	138,000
Police Department - Unmarked Units (QTY 2)	2017	70,000
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	30,000
Public Works Sewer Treatment Plant - Medium Duty Work Truck	2017	25,000
Total 2017		\$ 713,000
Police Department - Patrol Car (QTY 3)	2018	\$ 135,000
Fire Department – Ambulance	2018	180,000
Public Works - Street Sweeper	2018	150,000
Public Works - Medium Duty Truck - Service Body	2018	42,000
Public Works - Solid Waste / Recycling Trailer	2018	3,000
Public Works Utilities - Equipment Trailer	2018	5,000
Public Works Utilities - Power Pack	2018	11,000
Public Works Utilities - Medium Duty Work Truck	2018	36,000
Total 2018		\$ 562,000
Public Works - Heavy Duty Truck - Service Body	2019	\$ 54,000
Public Works Sewer Treatment Plant – Medium Duty Work Truck w/ Service Body	2019	42,000
Total 2019		\$ 96,000

* Annual departmental allocation 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.

INTERNAL SERVICE FUNDS | 2014

VEHICLE REPLACEMENT FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
CHARGES TO OPERATING FUNDS:					
SALE OF CITY PROPERTY	\$ 10,686	\$ 427	\$ -	\$ 15,700	\$ -
EARNINGS ON INVESTMENTS	1,595	2,065	-	1,100	-
MISCELLANEOUS	35,925	-	-	-	-
TRANSFER FROM GENERAL FUND	207,051	228,180	233,000	228,180	460,000
TRANSFER FROM WATER & SEWER FUND	70,831	70,836	74,000	70,836	74,000
TRANSFER FROM SOLID WASTE FUND	139,592	139,596	153,000	139,596	115,000
TRANSFER FROM TECHNOLOGY	2,239	2,700	-	-	-
TOTAL REVENUES	467,919	443,804	460,000	455,412	649,000
EXPENDITURES:					
AUTOMOBILES	14,372	321	122,000	220,000	-
LIGHT TRUCKS	-	10,834	30,000	30,000	30,000
HEAVY EQUIPMENT	-	1,933	222,000	222,000	225,000
OTHER EQUIPMENT	399	-	-	-	37,000
TRANSFER TO SOLID WASTE FUND	-	-	-	-	198,000
TOTAL EXPENDITURES	14,771	13,089	374,000	472,000	292,000
NET REVENUES (EXPENDITURES)	453,148	430,715	86,000	(16,588)	357,000
BEGINNING BALANCE	242,459	695,607	1,220,827	1,126,322	1,109,734
ENDING BALANCE	\$ 695,607	\$ 1,126,322	\$ 1,306,827	\$ 1,109,734	\$ 1,466,734

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.

2013 Financial Activity

In 2013 transfers from other funds are expected to amount to \$1,426,300 and total revenues are projected to be \$1,426,410. Total Expenditures are expected to reach \$1,428,700.

2014 Budget

The 2014 Budget projects transfers from other funds amounting to \$1,169,000. Expenditures for operations are budgeted to be \$1,166,710.

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 manages the funding of the City's use of technology to provide services. (2014 Budget - \$1,166,710)

**ADMINISTRATION DEPARTMENT
(TECHNOLOGY MANAGEMENT) 2014 GOALS**

- * Upgrade the existing Storage Area Network (SAN) to provide more disk space and increase fault protection
- * Add capacity to the Virtual Tape Library to provide space to backup new services that have been added.
- * Deploy software that tracks infrastructure assets such as Pavement, Water, Waste Water and other City owned assets, providing for work requests, work orders and preventative maintenance.
- * Begin a multi-year, phased implementation of Microsoft SharePoint that will enhance the City's existing Intranet
- * Complete the upgrade from Windows XP to Windows 7 and continue deploying Zero Clients where appropriate

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

- * Authorized full-time employees – 3 (2013 authorized full-time employees – 3).
- * Total budget - \$1,166,710 (2013 total Budget - \$1,426,200).

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

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
CHARGES TO OPERATING FUNDS:					
TRANSFER FROM GENERAL					
FUND	\$ 969,669	\$ 1,093,795	\$ 1,227,900	\$ 1,227,900	\$ 1,033,500
TRANSFER FROM WATER &					
SEWER FUND	120,238	121,500	128,100	128,100	92,500
TRANSFER FROM SOLID					
WASTE FUND	78,353	69,900	70,300	70,300	43,000
EARNINGS ON INVESTMENTS	163	92	-	110	-
TOTAL REVENUES	<u>1,168,423</u>	<u>1,285,287</u>	<u>1,426,300</u>	<u>1,426,410</u>	<u>1,169,000</u>

INTERNAL SERVICE FUNDS | 2014

TECHNOLOGY MANAGEMENT FUND					
STATEMENT OF REVENUES AND EXPENDITURES					
	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
EXPENDITURES:					
REGULAR WAGES	\$ 221,070	\$ 229,599	\$ 235,900	\$ 233,500	\$ 245,410
ON CALL	-	-	-	4,900	4,900
OVERTIME	14,836	8,447	8,000	8,000	8,000
LONGEVITY	770	955	1,200	1,200	1,400
HEALTH & DENTAL	38,225	37,536	33,900	33,900	37,400
TMRS	38,654	25,963	25,500	25,500	26,600
FICA	17,996	18,314	19,700	19,700	18,900
WORKERS COMPENSATION	658	773	600	600	600
ALLOWANCES	10,970	10,920	11,000	11,000	11,000
OTHER BENEFITS	2,086	9,840	15,000	15,000	2,000
PERSONNEL	<u>345,264</u>	<u>342,348</u>	<u>350,800</u>	<u>353,300</u>	<u>356,210</u>
EQUIPMENT MAINTENANCE	23,370	47,646	26,000	26,000	26,000
HARDWARE & SOFTWARE					
MAINTENANCE CONTRACTS	357,038	371,963	400,000	400,000	393,100
TELE-COMMUNICATIONS &					
DATA	202,502	209,164	191,500	191,500	167,400
SOFTWARE LICENSES	1,725	968	1,000	1,000	11,100
CONSULTANTS	6,054	21,826	60,000	60,000	20,000
TRAVEL & TRAINING	5,671	11,634	9,500	9,500	12,500
OTHER CONTRACTED					
SERVICES	24,995	-	-	-	-
TECHNOLOGY PROJECTS	60,215	245,887	321,000	321,000	109,000
HIGH TECHNOLOGY					
REPLACEMENTS	68,076	60,967	66,400	66,400	71,400
TRANSFER TO VEHICLE					
REPLACEMENT FUND	2,239	2,700	-	-	-
OPERATIONS	<u>751,886</u>	<u>972,754</u>	<u>1,075,400</u>	<u>1,075,400</u>	<u>810,500</u>
TOTAL EXPENDITURES	<u>1,097,149</u>	<u>1,315,101</u>	<u>1,426,200</u>	<u>1,428,700</u>	<u>1,166,710</u>
NET REVENUES					
(EXPENDITURES)	71,274	(29,814)	100	(2,290)	2,290
BEGINNING BALANCE	<u>(23,100)</u>	<u>48,174</u>	<u>23,025</u>	<u>18,360</u>	<u>16,070</u>
ENDING BALANCE	<u>\$ 48,174</u>	<u>\$ 18,360</u>	<u>\$ 23,125</u>	<u>\$ 16,070</u>	<u>\$ 18,360</u>

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund (ERF) began in 2012. The General Fund transferred excess reserves in 2012 and 2013 as seed funding for future equipment replacements. 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 Vehicle Replacement Fund (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 2014 budget proposes to transfer \$55,500 to the ERF for future equipment purchases. This transfer is for the future purchase of bunker gear replacements in 2015 and self contained breathing apparatus (SCBA) in 2019. No expenditures are planned for 2014.

EQUIPMENT REPLACEMENT FUND					
STATEMENT OF REVENUES AND EXPENDITURES					
	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 20,000	\$ -
TRANSFER FROM GENERAL FUND	-	60,000	85,000	85,000	55,500
EARNINGS ON INVESTMENTS	-	78	-	100	-
TOTAL REVENUES	<u>-</u>	<u>60,078</u>	<u>85,000</u>	<u>105,100</u>	<u>55,500</u>
NET REVENUES (EXPENDITURES)	-	60,078	85,000	105,100	55,500
BEGINNING BALANCE	-	-	60,024	60,078	165,178
ENDING BALANCE	<u>\$ -</u>	<u>\$ 60,078</u>	<u>\$ 145,024</u>	<u>\$ 165,178</u>	<u>\$ 220,678</u>

SPECIAL REVENUE FUNDS | 2014

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 2014:

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 an interlocal, multi-year Congestion Mitigation/Traffic Management agreement. This agreement was modified and extended to December 2025 by the Harris County voters in November 2012. This extension changed the formula and payment schedule beginning October 1, 2014. The payments are due not later than 30 days after each quarter; therefore the first payment is due in January 2015.

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.

SPECIAL REVENUE FUNDS | 2014

PARKS FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
EARNINGS ON INVESTMENTS \$	41	\$ 43	\$ -	\$ 25	\$ -
DONATIONS	7,007	6,138	-	4,000	4,000
TOTAL REVENUES	7,047	6,180	-	4,025	4,000
EXPENDITURES:					
OPERATING SUPPLIES	5,785	3,590	5,000	5,400	7,000
OTHER EQUIPMENT	923	-	-	-	-
TOTAL EXPENDITURES	6,708	3,590	5,000	5,400	7,000
NET REVENUES (EXPENDITURES)	339	2,590	(5,000)	(1,375)	(3,000)
BEGINNING BALANCE	13,887	14,226	16,863	16,817	15,442
ENDING BALANCE	14,226	16,817	11,863	15,442	12,442

COURT TECHNOLOGY FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
MUNICIPAL COURT FINES \$	9,824	\$ 6,187	\$ 5,000	\$ 5,100	\$ 6,200
EARNINGS ON INVESTMENTS	46	53	-	10	-
TOTAL REVENUES	9,870	6,240	5,000	5,110	6,200
EXPENDITURES:					
OTHER CONTRACTED SERVICES	-	361	-	3,200	-
FURNITURE & EQUIP <\$5000	375	14,880	6,600	13,400	-
TOTAL EXPENDITURES	375	15,241	6,600	16,600	-
NET REVENUES (EXPENDITURES)	9,495	(9,000)	(1,600)	(11,490)	6,200
BEGINNING BALANCE	11,855	21,350	11,382	12,350	860
ENDING BALANCE	\$ 21,350	\$ 12,350	\$ 9,782	\$ 860	\$ 7,060

SPECIAL REVENUE FUNDS | 2014

TREE REPLACEMENT FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
OTHER FEES AND PERMITS	\$ 17,919	\$ 44,863	\$ 8,000	\$ 20,000	\$ 20,000
EARNINGS ON INVESTMENTS	177	202	-	90	-
TOTAL REVENUES	18,096	45,065	8,000	20,090	20,000
EXPENDITURES:					
OTHER CONSTRUCTION	18,190	17,213	41,000	33,000	33,000
TOTAL EXPENDITURES	18,190	17,213	41,000	33,000	33,000
NET REVENUES (EXPENDITURES)	(94)	27,852	(33,000)	(12,910)	(13,000)
BEGINNING BALANCE	68,700	68,606	75,372	96,458	83,548
ENDING BALANCE	\$ 68,606	\$ 96,458	\$ 42,372	\$ 83,548	\$ 70,548

COURT SECURITY FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
MUNICIPAL COURT FINES	\$ 7,397	\$ 4,589	\$ 4,500	\$ 4,700	\$ 4,500
EARNINGS ON INVESTMENTS	58	63	-	30	-
TOTAL REVENUES	7,454	4,652	4,500	4,730	4,500
EXPENDITURES:					
FURNITURE & EQUIP <\$5000	4,616	-	15,000	10,000	10,000
TOTAL EXPENDITURES	4,616	-	15,000	10,000	10,000
NET REVENUES (EXPENDITURES)	2,838	4,652	(10,500)	(5,270)	(5,500)
BEGINNING BALANCE	19,161	21,999	16,733	26,651	21,381
ENDING BALANCE	\$ 21,999	\$ 26,651	\$ 6,233	\$ 21,381	\$ 15,881

SPECIAL REVENUE FUNDS | 2014

METRO GRANT FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
METRO	\$ 259,000	\$ 259,000	\$ 259,000	\$ 259,000	\$ 259,000
EARNINGS ON INVESTMENTS	88	462	-	400	-
TOTAL REVENUES	259,088	259,462	259,000	259,400	259,000
EXPENDITURES:					
CONTINGENCY	-	-	259,270	-	-
TRANSFER TO TRANSPORTATION	403,700	-	-	381,400	259,000
TOTAL EXPENDITURES	403,700	-	259,270	381,400	259,000
NET REVENUES (EXPENDITURES)	(144,612)	259,462	(270)	(122,000)	-
BEGINNING BALANCE	266,205	121,593	270	381,055	259,055
ENDING BALANCE	\$ 121,593	\$ 381,055	\$ -	\$ 259,055	\$ 259,055

POLICE FORFEITED PROPERTY FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
FORFEITED PROPERTY	\$ 3,854	\$ -	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	36	34	-	20	-
TOTAL REVENUES	3,890	34	-	20	-
EXPENDITURES:					
OPERATING SUPPLIES	50	2,212	5,000	2,400	12,000
CONSULTANTS	1,758	-	-	-	-
TOTAL EXPENDITURES	1,808	2,212	5,000	2,400	12,000
NET REVENUES (EXPENDITURES)	2,082	(2,178)	(5,000)	(2,380)	(12,000)
BEGINNING BALANCE	15,148	17,230	12,850	15,052	12,672
ENDING BALANCE	\$ 17,230	\$ 15,052	\$ 7,850	\$ 12,672	\$ 672

SPECIAL REVENUE FUNDS | 2014

POLICE TRAINING FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
STATE GRANT	\$ 4,808	\$ -	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	28	33	-	20	-
TOTAL REVENUES	4,836	33	-	20	-
EXPENDITURES:					
TRAINING SUPPLIES	530	-	-	-	-
TRAVEL & TRAINING	-	-	5,000	5,000	6,000
TOTAL EXPENDITURES	530	-	5,000	5,000	6,000
NET REVENUES (EXPENDITURES)	4,306	33	(5,000)	(4,980)	(6,000)
BEGINNING BALANCE	9,025	13,331	12,351	13,364	8,384
ENDING BALANCE	\$ 13,331	\$ 13,364	\$ 7,351	\$ 8,384	\$ 2,384

FIRE TRAINING FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
FEDERAL GRANT	\$ 707	\$ -	\$ -	\$ -	\$ -
STATE GRANT	500	-	-	26,164	-
SETRAC	4,203	-	-	-	-
EARNINGS ON INVESTMENTS	88	3	-	2	-
DONATIONS	71,665	-	-	-	-
MISCELLANEOUS	7,000	-	-	-	-
TOTAL REVENUES	84,163	3	-	26,166	-
EXPENDITURES:					
OVERTIME	4,653	-	-	-	-
OPERATING SUPPLIES	4,249	-	-	26,100	-
TRAVEL & TRAINING	1,400	-	-	-	-
FURNITURE & EQUIP <\$5000	6,732	-	-	-	-
TECHNOLOGY PROJECTS	71,665	-	6,832	-	-
TOTAL EXPENDITURES	88,698	-	6,832	26,100	-
NET REVENUES (EXPENDITURES)	(4,536)	3	(6,832)	66	-
BEGINNING BALANCE	6,713	2,177	6,832	2,180	2,246
ENDING BALANCE	\$ 2,177	\$ 2,180	\$ -	\$ 2,246	\$ 2,246

SPECIAL REVENUE FUNDS | 2014

GOOD NEIGHBOR FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
EARNINGS ON INVESTMENTS \$	7	\$ 6	\$ -	\$ 4	\$ -
DONATIONS	-	54	-	300	-
TOTAL REVENUES	<u>7</u>	<u>60</u>	<u>-</u>	<u>304</u>	<u>-</u>
EXPENDITURES:					
COMMUNITY RELATIONS	-	-	-	700	2,400
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>700</u>	<u>2,400</u>
NET REVENUES (EXPENDITURES)	7	60	-	(396)	(2,400)
BEGINNING BALANCE	2,762	2,769	2,826	2,828	2,432
ENDING BALANCE	<u>\$ 2,769</u>	<u>\$ 2,828</u>	<u>\$ 2,826</u>	<u>\$ 2,432</u>	<u>\$ 32</u>

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 FUNDS | 2014

CAPITAL PROJECT FUND

2013 Financial Activity

Projects for 2013 and the estimated completion costs are as follows:

	Original Budget	Estimated Cost
GENERAL SERVICES		
Traffic Division		
Pavement Markings	\$ 39,800	\$ 39,800
FACILITIES MAINTENANCE		
Citywide		
Replace thermostats with WiFi thermostats	6,800	6,800
Public Works		
Installation of radiant barrier in PW Admin Bldg.	5,000	10,755
PW Admin - Replace ductwork for HVAC	6,000	12,320
PW - Maintenance area - access control doors	15,000	5,500
City Hall		
Retrofit Delta Controls to new system in PD	24,000	39,000
Parks & Recreation		
Senior Services - Replace heat pump & air handler	22,000	12,235
Scout House - Replace roof	13,000	7,792
Community Bldg - Replace Senior's parking lot	10,000	12,312
Library		
Replace library elevator	25,000	19,988
TOTAL	\$ 166,600	\$ 166,502

CAPITAL PROJECT FUNDS | 2014

2014 Appropriations

Projects planned for 2014 are as follows:

	Original Budget
GENERAL SERVICES	
Traffic Division	
Area 1 Stop bar replacement PW14STOPBAR	\$ 13,000
FACILITIES MAINTENANCE	
City Hall	
Roof Replacement FM14CHROOF	50,000
HVAC blower and water pump assembly replacement FM14HVACRPLC	10,000
Public Works	
Animal Control Shelter - demolish & rebuild PW14ACSHELT	120,000
Parks & Recreation	
Senior Services - Replace heat pump & air handler PR14SSAIRPMP	20,000
Colonial Park - Energy efficient lighting in pump house PR14CPLIGHT	4,000
Colonial Park - Concession area enhancement PR14CONCESS	20,000
Community Building re-insulation PR14CBREINSU	10,000
WURC - Staff maintenance area enhancements PR14RECSINK	3,000
TOTAL	\$ 250,000

**CAPITAL PROJECT FUND
STATEMENT OF REVENUES AND**

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
STATE GRANT	\$ -	\$ 41,048	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	257	323	-	120	-
TRANSFER FROM CAPITAL					
RESERVE FUND	-	-	166,600	166,600	250,000
TOTAL REVENUES	300,257	41,371	166,600	166,720	250,000
EXPENDITURES					
OTHER CONSTRUCTION					
COSTS					
	18,055	39,435	-	166,502	250,000
TOTAL EXPENDITURES	251,760	39,435	-	166,502	250,000
BEGINNING BALANCE	(23,170)	25,327	25,510	27,264	27,482
ENDING BALANCE	\$ 25,327	\$ 27,264	\$ 192,110	\$ 27,482	\$ 27,482

CAPITAL PROJECT FUNDS | 2014

TRANSPORTATION/DRAINAGE IMPROVEMENT FUND

Projects included in the 2014 budget include repaving the 3800 and 3900 blocks of Ruskin Street and the 6600 block of West College Street. This project includes reconstruction of the water & sewer infrastructure as needed and is therefore funded by the Transportation/Drainage Improvement Fund and the Water & Sewer Capital Project Fund. The total project cost is \$690,000 with the Transportation/Drainage Improvement Fund contributing \$461,700 and the Water & Sewer Capital Project Fund contributing \$228,320.

Other comprehensive projects will be reviewed, analyzed and prioritized at least annually. An example of this type of comprehensive project is the water main replacement program, a review, documentation and prioritization of all cast iron lines. The projects may be further allocated into small sub-projects, some of which are expected to be completed in-house for greater economy and efficiency.

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

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES					
EARNINGS ON INVESTMENTS	\$ 1,056	\$ 825	\$ -	\$ 200	\$ -
TRANSFER FROM METRO GRANT FUND	403,700	-	-	381,400	259,000
TOTAL REVENUES	404,756	825	-	381,600	259,000
EXPENDITURES					
PROFESSIONAL SERVICES	-	1,006	-	25,000	-
CONSTRUCTION COSTS	-	1,037	-	120,000	461,700
OTHER CONSTRUCTION COSTS	441,192	79,569	-	-	-
TRANSFER TO STREETLIGHT PROJECT FUND	5,000	-	-	-	-
TOTAL EXPENDITURES	446,192	81,611	-	145,000	461,700
BEGINNING BALANCE	556,645	515,210	478	434,423	671,023
ENDING BALANCE	\$ 515,210	\$ 434,423	\$ 478	\$ 671,023	\$ 468,323

CAPITAL PROJECT FUNDS | 2014

CAPITAL RESERVE FUND

In 2013, \$200,000 was transferred from the General Fund and an additional \$200,000 is expected to be transferred from the General Fund in 2014. 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	Actual	Budget	Estimated	Budget
	2011	2012	2013	2013	2014
REVENUES					
EARNINGS ON INVESTMENTS	\$ 203	\$ 564	\$ -	\$ 400	\$ -
TRANSFER FROM GENERAL FUND	64,600	243,679	200,000	200,004	200,000
TRANSFER FROM INFRASTRUCTURE FUND	13,076	7	-	-	-
TRANSFER FROM REC FACILITIES CONSTRUCTION FUND	-	20,108	-	-	-
TRANSFER FROM 2010A CERT OF OBLIGATIONS FUND	-	108	-	-	-
TRANSFER FROM FUND 330	5,897	-	-	-	-
TOTAL REVENUES	83,776	264,465	200,000	200,404	200,000
EXPENDITURES					
UNFORESEEN EXPENDITURES	-	7,578	-	-	-
TRANSFER TO CAPITAL PROJECTS FUND	-	-	166,600	166,600	250,000
TRANSFER TO STREETLIGHT PROJECT FUND	1,655	-	-	-	-
TRANSFER TO REC. FACILITIES CONSTRUCTION FUND	38,241	-	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	-	43,700	-
ADVANCE TO SOLID WASTE	-	-	-	125,000	(125,000)
TOTAL EXPENDITURES	39,896	7,578	166,600	335,300	125,000
BEGINNING BALANCE	64,115	107,995	636,790	364,881	229,985
ENDING BALANCE	\$ 107,995	\$ 364,881	\$ 670,190	\$ 229,985	\$ 304,985

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 2013 anticipated ending fund balance is \$1.6 million, with 2014 adding \$1,900,000 from the Water and Sewer Fund for such projects.

The projects in the 2012 budget were completed in early 2013. These projects include the Water Well #8 Rehabilitation (\$278,350) and the Lift Station Renovations (\$18,000), totaling \$288,350.

The projects in the 2013 budget, the Belt Filter Replacement (\$415,000), Lift Station Renovations (\$100,000), and Steel Storage Tank Painting (\$600,000) are being delayed into future years for the purpose of expediting the screw pump renovations (\$1,075,000) originally planned for 2016. Staff has been developing specifications for a request for proposal for the automated meter reading system installation and expects to have this project underway in the fourth quarter of 2013.

The projects planned for 2014 are phase 2 of 2 of the automated meter reading project (\$576,800), ground storage tank rehabilitation (\$690,000), Ruskin/West College comprehensive infrastructure rehabilitation (\$228,320) and lift station renovations (\$255,000) and the continuation of the projects started, but not completed in 2013, for a total of \$2,815,220.

Other comprehensive projects will be reviewed, analyzed and prioritized at least annually. The projects may be further allocated into small sub-projects, some of which are expected to be completed in-house for greater economy and efficiency.

CAPITAL PROJECT FUNDS | 2014

WATER AND SEWER CAPITAL PROJECTS STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUES:					
STATE GRANT	\$ -	\$ 204,682	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	3,052	2,214	-	1,600	-
TRANSFER FROM WATER & SEWER FUND	950,000	699,996	1,900,000	1,900,000	1,900,000
TOTAL REVENUES	953,052	906,892	1,900,000	1,901,600	1,900,000
EXPENDITURES:					
PROFESSIONAL SERVICES	-	-	-	5,000	-
CONSTRUCTION COSTS	-	-	-	55,200	-
OTHER CONSTRUCTION COSTS	127,000	-	1,271,700	1,354,500	2,815,220
TRANSFER TO WATER & SEWER FUND	350,764	831,956	-	-	-
TOTAL EXPENDITURES	777,764	831,956	1,271,700	1,414,700	2,815,220
NET REVENUES (EXPENDITURES)	175,288	74,935	628,300	486,900	(915,220)
BEGINNING BALANCE	847,125	1,022,413	444,085	1,097,348	1,584,248
ENDING BALANCE	\$ 1,022,413	\$ 1,097,348	\$ 1,072,385	\$ 1,584,248	\$ 669,028

City of West University Place
Harris County, Texas

Ordinance No. 1982

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2014; 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, 2014 and ending December 31, 2014; 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, 2014 and ending December 31, 2014, 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, 2014, and ending December 31, 2014.

Section 3. That the sum of FIFTEEN MILLION FIVE HUNDRED EIGHTY-ONE THOUSAND THIRTY-TWO AND NO/100 DOLLARS (\$15,581,032) 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 ONE HUNDRED TEN THOUSAND AND NO/100 DOLLARS (\$8,110,000) 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 FOUR THOUSAND NINE HUNDRED TEN AND NO/100 DOLLARS (\$8,804,910) 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 FIVE HUNDRED SIXTY-FOUR THOUSAND THREE HUNDRED FORTY AND NO/100 DOLLARS (\$1,564,340) 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 FOUR HUNDRED TWENTY-NINE THOUSAND EIGHT HUNDRED FIFTY AND NO/100 DOLLARS (\$2,429,850) is hereby appropriated out of the Employee Benefit Fund for the payment of operating expenses for the health benefits of the employees.

Section 8. That the sum of TWO HUNDRED NINETY-TWO THOUSAND AND NO/100 DOLLARS (\$292,000) 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 ONE HUNDRED SIXTY-SIX THOUSAND SEVEN HUNDRED TEN AND NO/100 DOLLARS (\$1,166,710) 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.

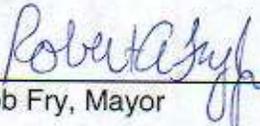
Section 12. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the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

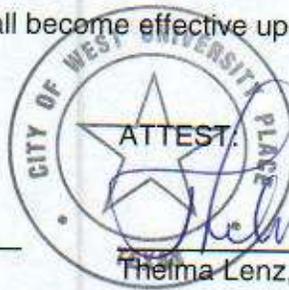
Section 14. After adoption of the Budget, the City Manager shall provide for the filing of a true copy of the Budget (and each amendment) in the office of the County Clerk of Harris County, Texas.

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

SIGNED:



Bob Fry, Mayor



Thelma Lenz, City Secretary

RECOMMENDED:



Michael Ross, City Manager

REVIEWED:



Alan Petrov, City Attorney

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

Ordinance No. 1983

AN ORDINANCE LEVYING AND ASSESSING AD VALOREM TAXES FOR TAX YEAR 2013; 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 2013, based on the City's appraisal rolls for tax year 2013 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

WHEREAS, the 2013 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 2013, such tax being levied and assessed upon all property subject to taxation by the City:

\$0.19631 For the purposes of maintenance and operations

\$0.17769 For the purposes of debt service

\$0.37400 Total tax rate.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.81 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$5.06.

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 2014 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, 2014.

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.

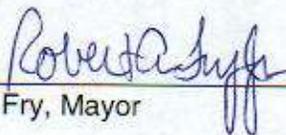
Section 9. The City Council officially finds, determines and declares that a sufficient

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.

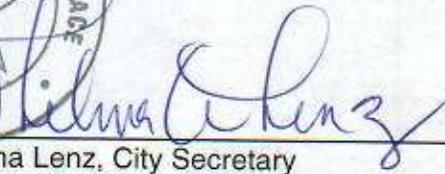
PASSED, APPROVED, ADOPTED AND SIGNED ON, this 7th day of October, 2013.

SIGNED:



Bob Fry, Mayor





Thelma Lenz, City Secretary

RECOMMENDED:



Michael Ross, City Manager

REVIEWED:



Alan Petrov, City Attorney