

CITY OF WEST UNIVERSITY PLACE



2017 Operating Budget

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CITY OF WEST UNIVERSITY PLACE | 2017 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 *2017 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 *2017 Annual Operating Budget* functions as a tool, formally communicating the City's financial and operating plan for the coming year.

FORMAT

The *2017 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 2017 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 2017. 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 2017. Detailed schedules compare the department's finances over several years, plus information about staffing.



The City of West University Place

A Neighborhood City

October 17, 2016

Honorable Mayor Susan Sample
City Council Members
City of West University Place
3800 University Boulevard
West University Place, Texas 77005

Dear Mayor Sample and City Council Members:

In compliance with State law, the city's charter, and good management practices, I am pleased to submit the *2017 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 and security our residents expect and enjoy with a tax rate reduction of \$0.015 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 several years to improve the efficiency and effectiveness of our operations. This budget maintains service in prioritized areas, addresses major capital needs for the city and maintains reserves for future capital needs that are unknown or unable to be solidified at budget time.

This budget recommends a tax rate one and one half cents 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 \$101.25 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 updates to the compensation plan as presented to council at the budget workshop held on October 1, 2016 at a special council meeting, including maintaining the salary grade structure to align the city's recruitment and retention strategy to the 75th percentile. This budget adjusts the salary structure and places employees into the adjusted structure based on their current placement within the structure. This continues the directive of the city council to ensure that the city's compensation system is market based, financially efficient and effective, competitive and designed to enable the city to attract and retain qualified, high performing talent for all positions.



2017 BUDGET SUMMARY

The 2017 budget anticipates approximately \$43.96 million in fund sources, approximately \$44.16 million in fund uses, which includes \$7.1 million of internal transfers. Revenue of \$18.68 million from property taxes will be \$0.68 million or 3.77 percent more than the 2016 estimates due to an increase in property tax values. Revenues from sales and franchise taxes, which are the principal components of the category “other taxes”, are expected to increase slightly as compared to the 2016 estimates. License, permits & fees and fines & forfeitures are budgeted slightly higher than the 2016 estimates and consistent with the prior year conservative budgets for these revenue sources. Although we hope to maintain the higher levels of permit activity, we conservatively plan for a return to normal. Charges for services are expected to decrease due to conservative estimates in parks and recreation revenue. Other revenues, primarily consisting of investment income, bond proceeds, recycling revenue, rental income and Southside Place expense sharing allocations, are expected to decrease significantly from 2016 to 2017 due to \$3.17 million of refunding bond proceeds received in 2016. There is a corresponding payment to the refunded bond escrow, making this transaction a net zero in the debt service fund.

Total 2017 projected expenditures of \$44.16 million are up compared to the 2016 budget of \$41.7 million. The total includes operating expenditures of \$26.3 million, capital outlay of \$2.1 million, debt payment of \$8.9 million and transfers out of \$7.1 million. The overall increase is primarily attributable to the addition of two patrol officers, one emergency telecommunications operator; the pilot program for installation of security cameras at two designated intersections; the full year funding of the updates to the compensation plan as approved in the 2016 budget; the continuation of the council approved compensation plan, which includes a 1% structure and salary adjustment on January 1 as well as an average 2.1% merit increase on anniversary date; and a slight increase in the full funding rate for TMRS contributions.

SOURCES

This budget projects income sources of \$43.96 million available to fund 2017 expenditures. The total includes \$20.98 million in property, sales and franchise taxes; \$1.58 million in licenses, permits and fees; \$0.73 million in intergovernmental revenue; \$1.10 million in recreation use fees; \$0.12 million in fines; \$8.89 million in water, sewer and solid waste service charges; \$2.59 million in employee benefit charges to other departments and \$0.43 million in charges to current and retired employees for health benefits; \$0.12 million in rents; \$0.33 million in miscellaneous revenue and \$7.07 million in transfers in. Excluding the 2016 debt service refunded bond proceeds, this is about \$1.08 million or 2.5 percent more than the 2016 revised budget estimate. Total General Fund revenues, projected at about \$18.18 million, are approximately 12.03 percent above the 2016 revised estimate. This is primarily a result of the reduction of the 2016 transfer from the water & sewer fund to the general fund to maintain the water & sewer fund balance at the 10% reserve requirement. The transfer to the general fund is restored in the 2017 budget and will be evaluated for continuation in future budgets. Additionally, there is an increase in property tax revenue for 2017, resulting from an approximate 7.79 percent increase in property values for tax year 2016.

Major Funds	2016 Estimated	2017 Budget	Change	% Change
Property Tax	\$ 18,002,580	\$ 18,680,542	\$ 677,962	3.77%
Other Taxes	2,263,900	2,281,500	17,600	0.78%
Licenses, Permits & Fees	490,800	498,200	7,400	1.51%
Fines & Forfeitures	116,600	118,300	1,700	1.46%
Charges for Services	11,217,240	10,906,050	(311,190)	-2.77%
Other Revenue	3,787,636	598,146	(3,189,490)	-84.21%
Transfers	1,708,063	2,944,954	1,236,891	72.41%
Total Revenues	\$ 37,586,819	\$ 36,027,692	\$ (1,559,127)	-4.15%

Property Taxes

This budget recommends reducing the city's current ad valorem property tax rate to \$0.31680 per \$100 assessed valuation, which is 1.80 percent above the Effective Tax Rate of \$0.31119 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 \$0.13123 per \$100 assessed valuation is \$0.01735 or 11.68 percent lower than the 2015 debt service rate of \$0.14858. The tax rate needed to support the future years' payments is expected to remain stable as assessed values remain relatively stable. Additionally, the maintenance and operations tax rate will increase \$0.00236, or 1.29 percent, to \$0.18557 per \$100 assessed valuation.

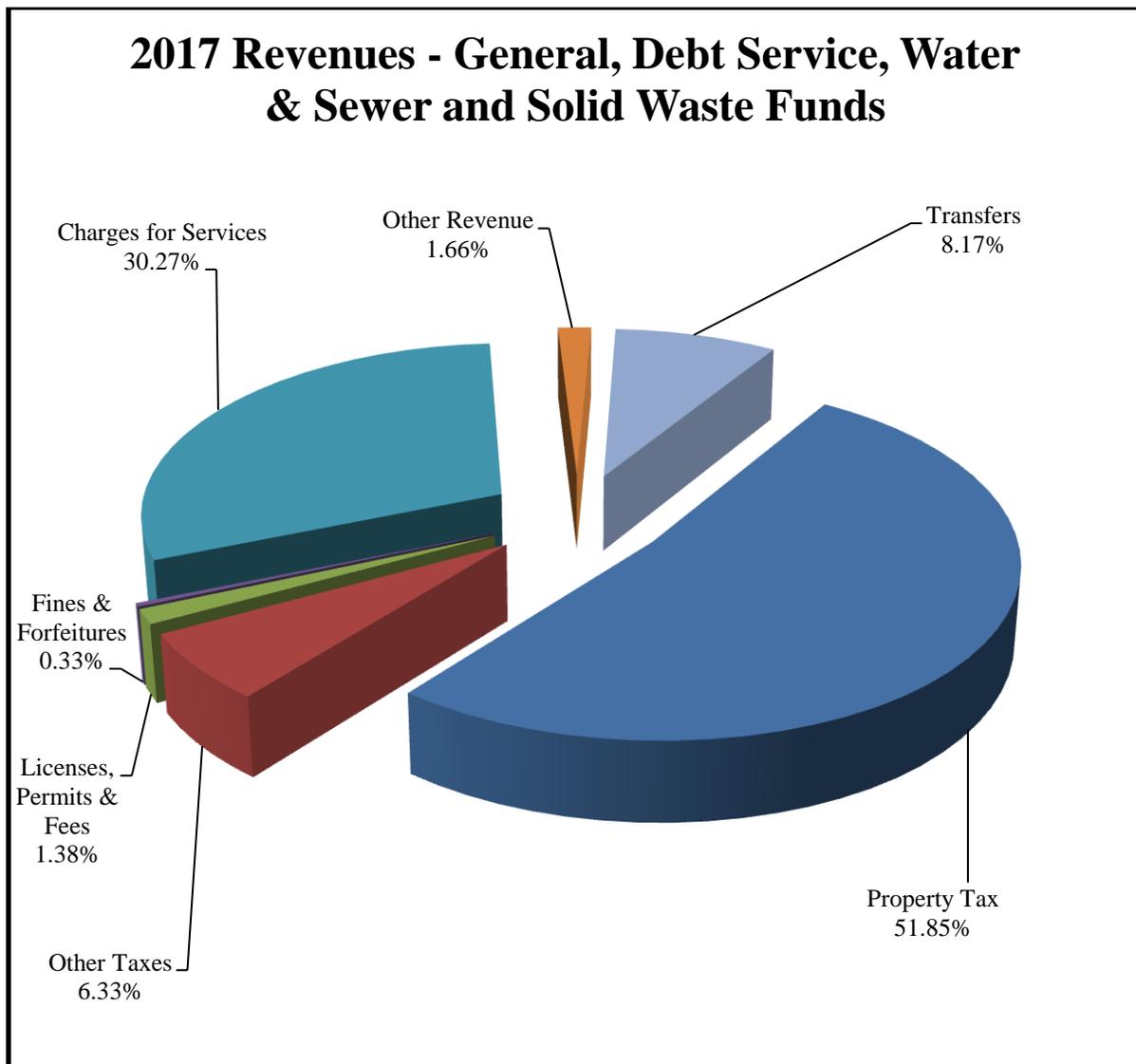
Comparison of Property Taxes: Tax Years 2016 vs. 2015

	FY 2017 / TY 2016		FY 2016 / TY 2015		Monthly Increase/ (Decrease)
	Levy Rate/ \$100	Monthly Cost / Typical Family	Levy Rate/ \$100	Monthly Cost / Typical Family	
Maintenance & Operations	\$0.18557	\$167.49	\$0.18321	\$153.23	\$14.26
Debt Service	\$0.13123	\$118.44	\$0.14858	\$124.26	(\$5.82)
	\$0.31680	\$285.93	\$0.33179	\$277.49	\$8.44

Average residence homestead taxable value	\$1,083,056	\$1,003,607
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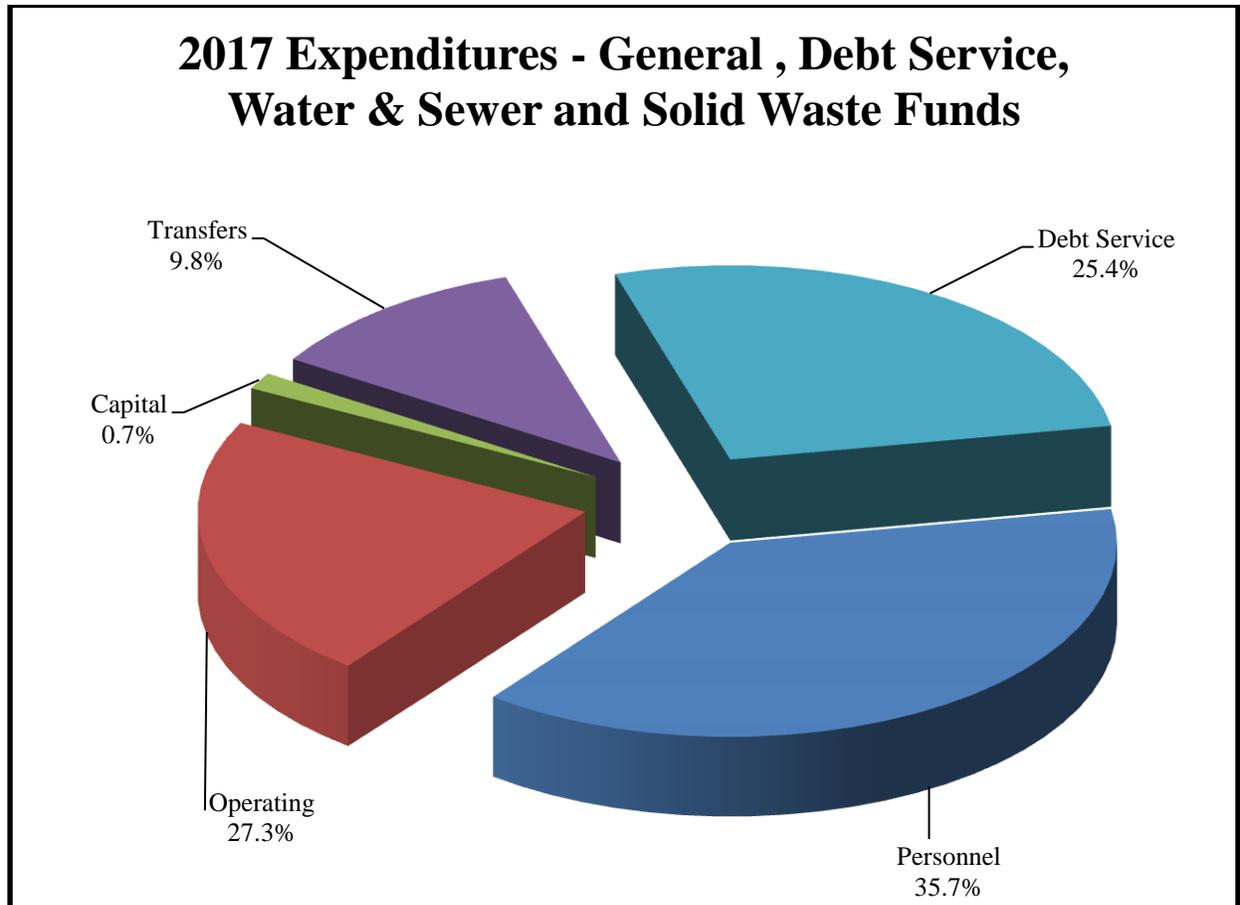
Fees and Charges

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. The impact of any fee increases has not been considered in this budget document.



EXPENDITURES

The 2017 budget proposes total expenditures of \$37.43 million for the city's four major funds. It devotes \$14.31 million, or 38.2 percent, to personnel; \$8.27 million, or 22.1 percent, to operating expenditures; \$517,600, or 1.4 percent, to capital purchases; \$4.21 million, or 11.3 percent, to operating and capital transfers; and \$10.12 million, or 27.0 percent, to debt service on the city's outstanding bonds. An additional \$1.06 million is budgeted for expenditures in the Capital Improvements Funds.



	2016 Estimated	2017 Budget	Change	% Change
Personnel	\$ 12,314,450	\$ 14,312,870	\$ 1,998,420	16.23%
Other Operating	7,745,607	8,269,525	523,918	6.76%
Total Operating	20,060,057	22,582,395	2,522,338	12.57%
Capital Outlay	193,625	517,600	323,975	167.32%
Transfers	4,494,806	4,212,900	(281,906)	-6.27%
Debt Service	14,053,651	10,117,272	(3,936,379)	-28.01%
Total Expenditures	\$ 38,802,139	\$ 37,430,167	\$ (1,371,972)	-3.54%

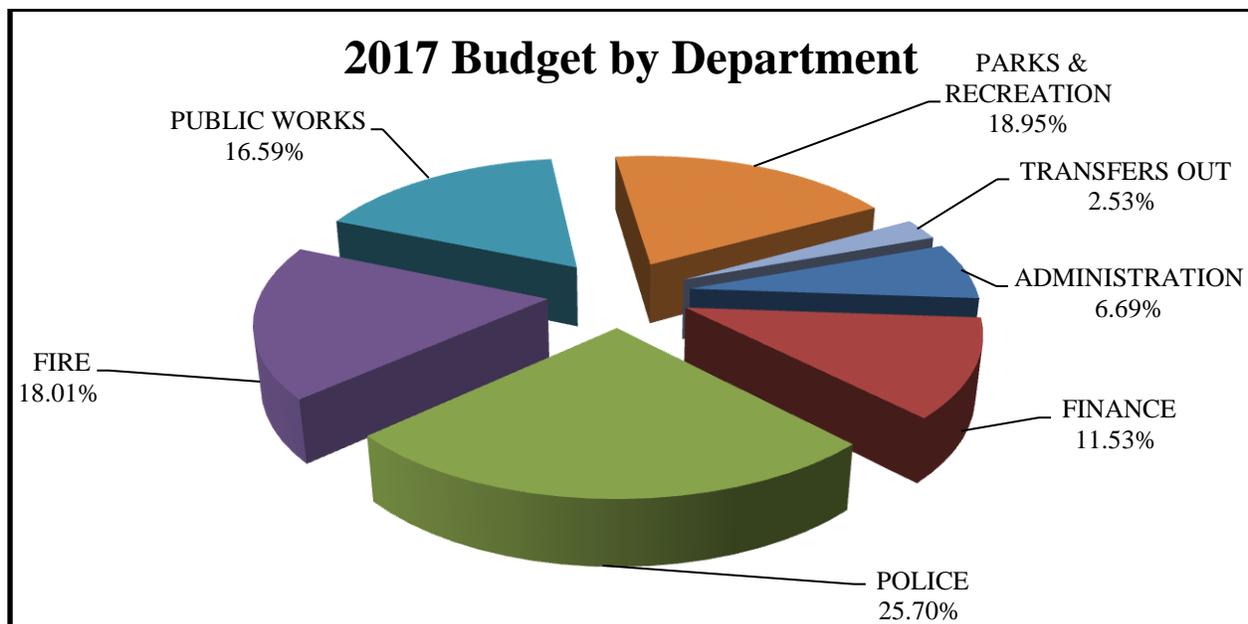
Operating Budgets

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 \$19.73 million is about \$1.18 million, or 6.34%, above the 2016 budget. The increase is primarily attributable to compensation and benefits costs (\$1,054,587). Included in the 2017 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$500,000	Capital Reserve Fund	Provide cash basis funding for future capital projects to be determined. (no change)
\$331,300	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$4,700 decrease)
\$1,301,100	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs (\$29,500 decrease)
\$851,700	Equipment Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city (\$14,300 decrease)

The net increase in personnel is attributable to the annualization of the pay-for-performance salary increase, up to 3%, effective on anniversary dates, to continue the city’s recruitment strategy to the 75th percentile that was approved in the 2016 budget. Additionally, this budget includes a 1% structure adjustment and salary increase as of January 1 and a pay-for-performance salary increase, up to 2.1%, effective on anniversary dates.



Debt Service Fund – In 2017, the city will pay \$8,923,718 of debt service and fiscal agent fees, a increase of \$813,668 or 10.03%, from 2016. The majority of this increase is due to water & sewer related debt that was refunded in early 2016 and reissued as a Certificate of Obligation paid out of the general debt service fund. There is a corresponding increase in the transfer from water & sewer account to offset this expenditure increase. Funding debt service payments requires an ad valorem tax rate of \$.13123 per \$100 of assessed value in tax year 2016, a decrease of 11.68% or \$0.01735 per \$100, and is due to the scheduled decreases in the existing tax supported debt as well as a the increase in property tax values in 2016.

Water and Sewer Fund – This fund’s total budget of \$7.22 million is \$642,106 or 8.17%, lower than the 2016 budget. The system Operations and Finance - Utility Billing divisions, are appropriated at \$6,026,500, including \$1,545,500 transferred to the General Fund to reimburse for costs it incurs on behalf of the water and sewer fund. The transfer to the Water & Sewer Capital Projects Fund is eliminated for 2017 and will be reassessed with the results of the 2016 water & sewer rate study results to be received in late 2016 or early 2017. 2011 and 2012 were very dry years that resulted in above average water usage. We were able to transfer a larger amount of money to the capital reserve fund in the two years following these dry years to boost the city’s pay-as-you-go program for capital improvements. Additionally, the increased transfers enabled the city to fully fund the automated meter reading project without issuing debt. The reduction in the transfer started with the 2015 budget.

Water and sewer revenue debt service for 2016 is \$1,193,554 (principal, interest and fiscal agent fees) on outstanding bonds. Portions of the 2001-A and 2001-B revenue bonds were refunded in September 2010. The remaining 2005 revenue bonds were refunded in January 2016. These two refunding bond issues effectively lowered the annual debt service requirements for the Water and Sewer Fund. The debt service payments 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 bonds.

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 increases 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. The results of the 2016 water and wastewater rate study, expected to be received in late 2016 or early 2017, will help the city determine the rates and the rate structure that is appropriate for the water and sewer fund going forward.

Solid Waste Fund – The direct cost of collecting and disposing of solid waste is expected to be \$1,553,200, a decrease of \$315,100 or 16.87%, over the prior year budget. The decrease is primarily attributable to the reduction of the indirect cost allocation transfer to the general fund in 2017. This transfer was reduced in order to restore the 10% fund reserve that was eliminated in the 2015 budget. Additionally, the reduction in the transfer to the general fund eliminated the need for a solid waste rate increase in 2017. Future cost increases will potentially require rate increase in future years.

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. Revenue in the amount of \$2.59 million are expected from operating funds, plus \$432,000 from employee/retiree contributions and other miscellaneous earnings. Expenditures for the employee benefit fund are expected to be \$3.18 million, a \$620,100 (24.25 percent) increase over the amount budgeted in 2016. This budget includes estimations for increases in medical benefit premiums for 2017 (\$406,600), employee tuition reimbursements (\$22,500), compensation study consultants (\$44,500) and known employee retirements (\$146,500).

Vehicle Replacement Fund – The Vehicle Replacement Fund (VRF) 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 2017, expenditures are expected to be \$81,000 which is the refurbishment of three public works vehicles, and replacement of a 1992 utility trailer and 1990 Kubota trailer. Future years' replacements are shown in the Vehicle Replacement Fund section of this budget document.

Technology Management Fund – Since 2007, the management of the city's funding of critical technology is financed through the technology management fund. In 2017, managing, supporting and replacing computers, networks, and communication equipment are expected to cost \$1,441,780. This is approximately a \$60,220, or 4.01 percent, decrease from the prior year budget, primarily attributable to the reduction of funding for technology projects outside the normal course of technology business.

As with all of the internal service funds, the technology management fund is financed by charges to operating funds.

Equipment Replacement Fund – The Equipment Replacement Fund (ERF) was seeded in 2012 with additional funds transferred from excess general fund reserves in 2013. Also, funds from the EnerNOC, Inc. Demand Response Sales and Services Agreement are deposited into the ERF. The ERF is used to finance the purchase of equipment routinely used in providing the city's services. The ERF operates in the same manner as the Vehicle Replacement Fund (VRF) in that each city department makes contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF purchases equipment when a combination of age and repair cost indicates that the equipment has reached the end of its service life. The 2017 budget transfers \$851,700 to the ERF for the future equipment purchases. Purchases planned for 2017 include the replacement of traffic signal conflict monitors. Future years' replacements are shown in the Equipment Replacement fund section of this budget document.

Employee Staffing

This budget increases the current staffing levels from 123 to 126 full-time equivalents (FTE). The 2017 budget adds two patrol officers and one emergency telecommunications operator. 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 over the past decade. As a routine practice, we will continue to evaluate the allocation of personnel to determine and achieve the most efficient and effective use of the community's resources.

Full-Time Equivalent (FTE) Position Summary											
DEPARTMENT	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
GENERAL FUND											
Administration	4	4	5	5	5	5	5	5	6	6	6
Finance	8	8	7	7	6	6	6	5	5	5	5
Police	32	32	32	32	33	35	35	35	35	35	38
Fire	24	24	24	24	23	23	23	23	23	23	23
Public Works	20	19	19	21	20	20	20	19	18	18	18
Parks & Recreation	10	10	10	11	11	11	11	11	12	12	12
TECHNOLOGY MANAGEMENT FUND											
Administration	2	3	3	3	3	3	3	3	4	4	4
WATER & SEWER FUND											
Finance	-	-	-	-	2	2	2	2	2	2	2
Operations	14	12	12	12	12	12	12	12	12	11	11
SOLID WASTE FUND											
Operations	7	7	7	7	8	8	8	6	6	7	7
Total City FTE's	121	119	119	122	123	125	125	121	123	123	126

Wages and Benefits

This budget includes an update to the compensation plan and was presented to the city council at a special council budget workshop held October 1, 2016. The Texas Municipal Retirement System (TMRS) funding rate is budgeted at 13.74 percent for 2017, which is slightly up from 13.01 percent in 2016. The actuarially determined contribution rate is based on the city's plan provisions in effect as of April 1, 2016 and the actuarial assumptions and methods adopted by the TMRS Board.

At the October 13, 2014 council meeting, council adopted the Personnel Policies and Employee Handbook, 2015 Edition. 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 city has generally adopted a strategy of achieving and maintaining a market-competitive position using established benchmarks. The range mid-point shall be approximately 100% of the 75th percentile as the designated market average for all employees' pay structures.

The 2017 budget continues this compensation plan with a 1 percent structure and salary adjustment on January 1 for most full time positions. Additionally, all employees could receive a merit adjustment of up to 2.1 percent on their anniversary date of their current position.

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 four active capital project funds. The most significant of these is as follows:

Water and Sewer Capital Project Fund: The projects in the 2016 estimated budget are the continuation of the projects started, but not completed in prior years and an additional appropriation of \$525,000 for wastewater treatment plant outfall relocation (\$125,000), Bissonnet water line replacement (\$150,000) and a wastewater clarifier replacement (\$250,000). The continuation of prior year projects (\$1,305,000) round out the estimated total expenditures of \$1,830,000 for 2016.

Projects planned for 2017 include additional funding for the lift station 8 – 12 renovations (\$200,000), Bissonnet water line replacement (\$250,000), a additional wastewater clarifier replacement (\$250,000) wastewater treatment plant aeration basin monitoring equipment (\$20,000) and wastewater treatment plant fencing (\$60,000) make up the \$780,000 budget.

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 projected to be \$5.89 billion, up approximately 84.52 percent in the last ten 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 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 2017 budget includes funding for the 2016 updates to the compensation plan, including continuing city's recruitment and retention strategy of aligning salaries to the 75th percentile. The 2017 budget continues this compensation plan with a 1 percent structure and salary adjustment on January 1 for most full time positions as well as an average 2.1 percent merit adjustment for all employees on their anniversary date of their current position.

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 2016. From that review, various fees were recommended for increase as well as some housekeeping of the fee schedule. 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 2017 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. 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 and equipment replacement funds 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 \$500,000 of excess funds from the General Fund to the Capital Reserve Fund. The operating reserves for the General, Water & Sewer and Solid Waste Funds are at the target established by this policy.

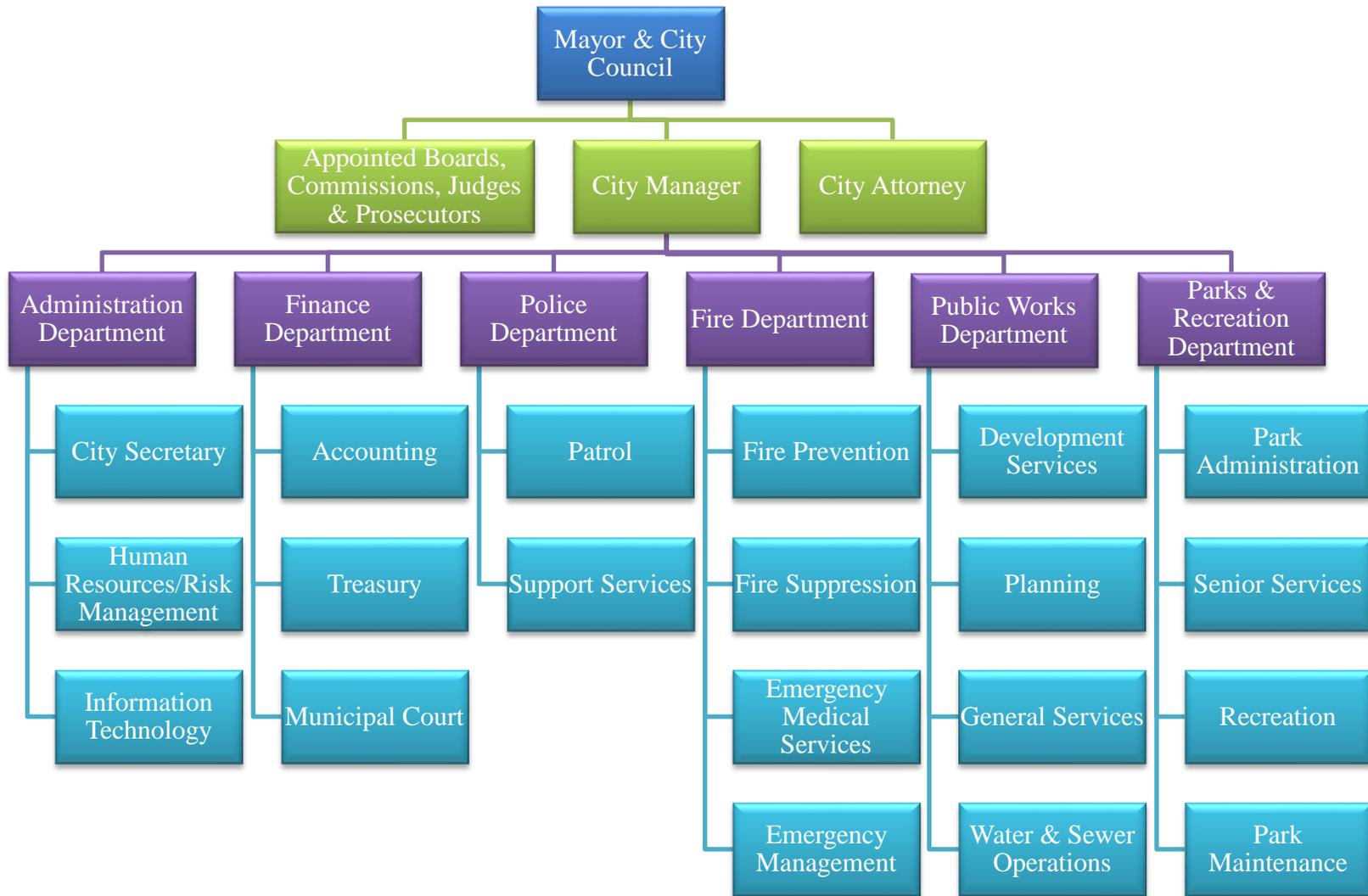
I commend the city staff for their many hours of diligence, dedication, and work in preparing this document. I further appreciate the determination and effort of the City Council in providing direction and parameters essential to this budgeting process. Through this collaborative effort, we are able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

Respectfully submitted,



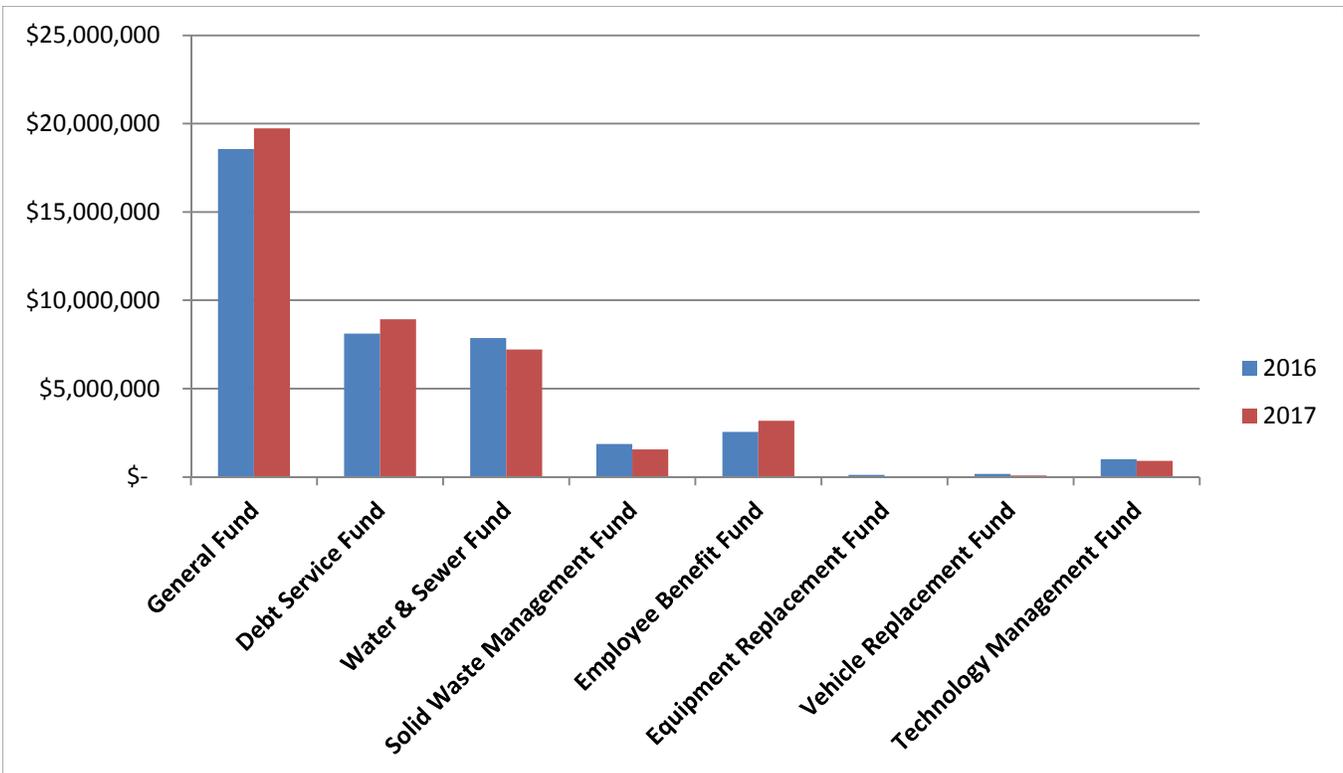
M. Christopher Peifer
City Manager

The City of West University Place, Texas



CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
Comparison of 2016 Budget to 2017 Budget

	2016	2017	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
General Fund	\$ 18,556,963	\$ 19,733,195	\$ 1,176,232	6.34%
Debt Service Fund	8,110,050	8,923,718	813,668	10.03%
Total	26,667,013	28,656,913	1,989,900	7.46%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	7,862,160	7,220,054	(642,106)	-8.17%
Solid Waste Management Fund	1,868,300	1,553,200	(315,100)	-16.87%
Total	9,730,460	8,773,254	(957,206)	-9.84%
<u>Internal Service Fund Types:</u>				
Employee Benefit Fund	2,557,300	3,177,400	620,100	24.25%
Equipment Replacement Fund	115,700	5,600	(110,100)	-95.16%
Vehicle Replacement Fund	164,000	81,000	(83,000)	-50.61%
Technology Management Fund	995,700	908,380	(87,320)	-8.77%
Total	3,832,700	4,172,380	339,680	8.86%
TOTAL ALL FUND TYPES	\$ 40,230,173	\$ 41,602,547	\$ 1,372,374	3.41%



**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2017 BUDGET AT A GLANCE**

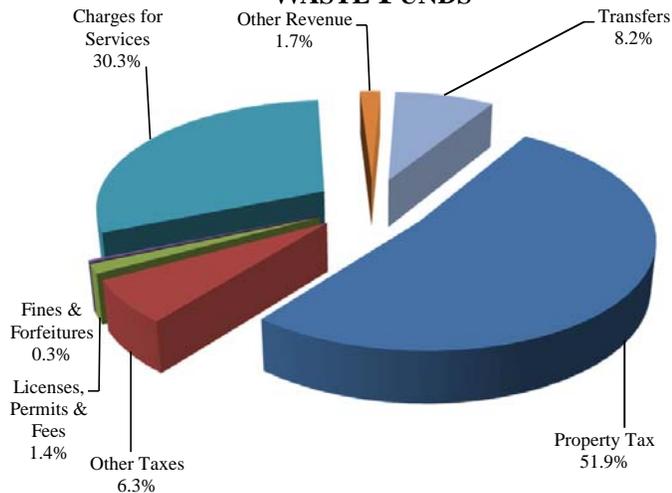
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
Revenues					
Property Tax	\$ 10,956,827	\$ 7,723,715	\$ -	\$ -	\$ 18,680,542
Other Taxes	2,281,500	-	-	-	2,281,500
Licenses, Permits & Fees	498,200	-	-	-	498,200
Fines & Forfeitures	118,300	-	-	-	118,300
Charges for Services	2,155,050	-	7,100,000	1,651,000	10,906,050
Other Revenue	417,646	37,500	140,000	3,000	598,146
Transfers	1,751,400	1,193,554	-	-	2,944,954
Total Revenues	\$ 18,178,923	\$ 8,954,769	\$ 7,240,000	\$ 1,654,000	\$ 36,027,692

Expenditures					
Personnel	\$ 12,610,670	\$ -	\$ 1,171,000	\$ 531,200	\$ 14,312,870
Operating	4,677,025	-	3,120,000	472,500	8,269,525
Capital	313,100	-	190,000	14,500	517,600
Transfers	2,132,400	-	1,545,500	535,000	4,212,900
Debt Service	-	8,923,718	1,193,554	-	10,117,272
Total Expenditures	\$ 19,733,195	\$ 8,923,718	\$ 7,220,054	\$ 1,553,200	\$ 37,430,167

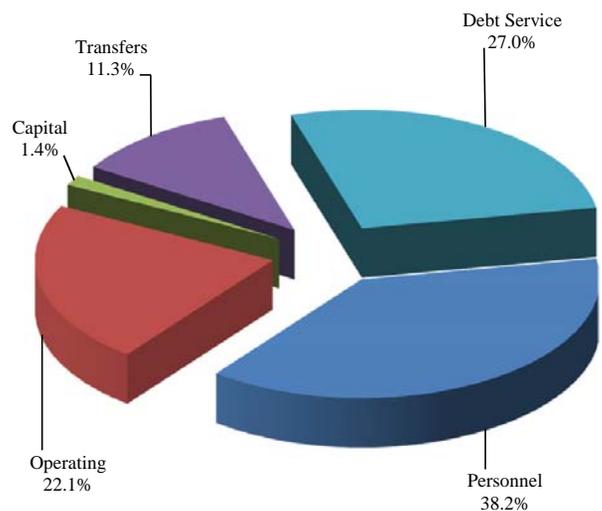
Capital Improvement Funds

Capital Project Fund	\$ 200,000
Transportation/Drainage Project Fund	75,000
Water & Sewer Capital Reserve Fund	780,000
Total	\$ 1,055,000

2017 REVENUE - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



2017 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2016 ESTIMATED AT A GLANCE**

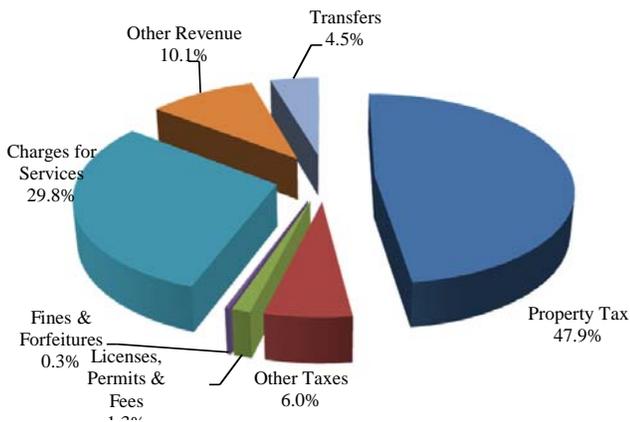
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
Revenues					
Property Tax	\$ 9,958,080	\$ 8,044,500	\$ -	\$ -	\$ 18,002,580
Other Taxes	2,263,900	-	-	-	2,263,900
Licenses, Permits & Fees	490,800	-	-	-	490,800
Fines & Forfeitures	116,600	-	-	-	116,600
Charges for Services	2,452,740	-	7,114,000	1,650,500	11,217,240
Other Revenue	430,826	3,208,000	146,810	2,000	3,787,636
Transfers	514,500	1,193,563	-	-	1,708,063
Total Revenues	\$ 16,227,446	\$ 12,446,063	\$ 7,260,810	\$ 1,652,500	\$ 37,586,819

Expenditures					
Personnel	\$ 10,737,620	\$ -	\$ 1,178,400	\$ 398,430	\$ 12,314,450
Operating	3,856,597	-	3,189,910	699,100	7,745,607
Capital	53,625	-	132,000	8,000	193,625
Transfers	3,032,806	-	904,500	557,500	4,494,806
Debt Service	-	12,860,088	1,193,563	-	14,053,651
Total Expenditures	\$ 17,680,648	\$ 12,860,088	\$ 6,598,373	\$ 1,663,030	\$ 38,802,139

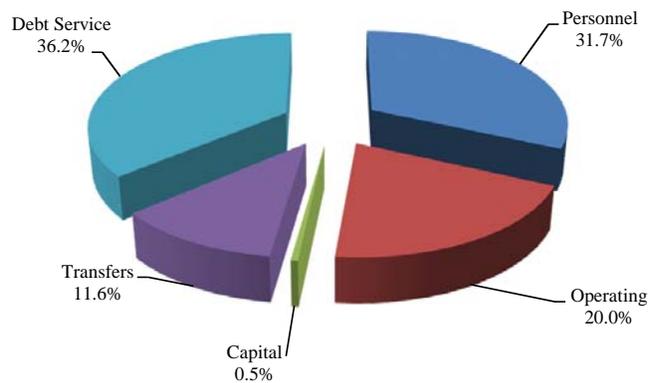
Capital Improvements

Capital Project Fund	\$ 418,416
Transportation Improvement Fund	74,000
Water & Sewer Capital Reserve Fund	507,000
	<u>\$ 999,416</u>

2016 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



2016 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON - PERSONNEL COSTS
2017 BUDGET AT A GLANCE**

	General Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
REGULAR WAGES	\$ 7,475,500	\$ 710,200	\$ 324,800	\$ 360,500	\$ 8,871,000
PART-TIME WAGES	526,300	-	-	-	526,300
ON CALL	26,100	13,800	-	5,500	45,400
OVERTIME	547,000	80,000	25,700	8,500	661,200
LONGEVITY	53,050	8,400	2,800	1,900	66,150
TOTAL COMPENSATION	\$ 8,627,950	\$ 812,400	\$ 353,300	\$ 376,400	\$ 10,170,050
HEALTH & DENTAL	1,361,900	158,300	81,600	58,400	1,660,200
TMRS	1,124,100	110,600	48,600	52,800	1,336,100
FICA	658,900	61,000	27,000	28,400	775,300
WORKERS COMPENSATION	100,700	12,200	15,400	1,700	130,000
ALLOWANCES	79,320	6,200	-	13,000	98,520
RETIREE BENEFITS	240,400	-	-	-	240,400
OTHER BENEFITS	395,100	8,600	4,300	2,700	410,700
EMPLOYEE RELATIONS	22,300	1,700	1,000	-	25,000
TOTAL BENEFITS	\$ 3,982,720	\$ 358,600	\$ 177,900	\$ 157,000	\$ 4,676,220
	\$ 12,610,670	\$ 1,171,000	\$ 531,200	\$ 533,400	\$ 14,846,270

**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON - PERSONNEL COSTS
2016 ESTIMATE AT A GLANCE**

	General Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
REGULAR WAGES	6,383,700	747,000	245,200	333,800	7,709,700
PART-TIME WAGES	471,800	-	-	-	471,800
ON CALL	19,200	12,000	-	5,200	36,400
OVERTIME	627,500	66,900	16,730	8,700	719,830
LONGEVITY	44,400	7,700	3,900	1,800	57,800
TOTAL COMPENSATION	7,546,600	833,600	265,830	349,500	8,995,530
HEALTH & DENTAL	943,700	145,500	62,400	49,400	1,201,000
TMRS	942,100	108,000	34,800	46,500	1,131,400
FICA	572,300	62,400	19,800	26,700	681,200
WORKERS COMPENSATION	86,600	11,300	10,700	1,600	110,200
ALLOWANCES	81,170	6,100	-	12,800	100,070
RETIREE BENEFITS	209,000	-	-	-	209,000
OTHER BENEFITS	334,600	10,000	4,400	3,400	352,400
EMPLOYEE RELATIONS	21,550	1,500	500	-	23,550
TOTAL BENEFITS	3,191,020	344,800	132,600	140,400	3,808,820
	10,737,620	1,178,400	398,430	489,900	12,804,350

CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2017 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	\$ 5,441,866	\$ 13,238,327	\$ 498,200	\$ 4,442,396	\$ 18,178,923	\$ 19,733,195	\$ 3,887,594	
Debt Service Fund	152,251	7,723,715	-	1,231,054	8,954,769	8,923,718	183,302	
Water and Sewer Fund	722,738	-	7,100,000	140,000	7,240,000	7,220,054	742,684	
Solid Waste Fund	64,627	-	1,651,000	3,000	1,654,000	1,553,200	165,427	
Capital Project Fund	11	-	-	200,000	200,000	200,000	11	
Capital Reserve Fund	329,737	-	-	501,500	501,500	200,000	631,237	
Transportation Improvement Fund	1,311,981	-	-	500,000	500,000	75,000	1,736,981	
Water and Sewer Capital Reserve	776,035	-	-	10,000	10,000	780,000	6,035	
Employee Benefit Fund	921,256	-	-	3,026,900	3,026,900	3,177,400	770,756	
Vehicle Replacement Fund	3,193,867	-	-	599,300	599,300	81,000	3,712,167	
Technology Management Fund	212	-	-	1,470,400	1,470,400	1,441,780	28,832	
Equipment Replacement Fund	1,100,617	-	-	851,700	851,700	5,600	1,946,717	
Parks Fund	39,525	-	-	236,500	236,500	217,500	58,525	
Court Technology Fund	(732)	-	-	3,000	3,000	-	2,268	
Tree Replacement Fund	188,870	-	-	30,000	30,000	30,000	188,870	
Court Security Fund	36,634	-	-	4,500	4,500	15,000	26,134	
Metro Grant Fund	231,211	-	-	500,300	500,300	500,000	231,511	
Police Forfeited Property Fund	7,167	-	-	-	-	4,000	3,167	
Police Training Fund	14,256	-	-	2,000	2,000	3,000	13,256	
Fire Training Fund	94	-	-	-	-	-	94	
Good Neighbor Fund	2,907	-	-	-	-	2,500	407	
Total All Funds	\$ 14,535,130	\$ 20,962,042	\$ 9,249,200	\$ 13,752,550	\$ 43,963,792	\$ 44,162,947	\$ 14,335,975	

Summary Discussion

The General Fund finances nearly all of the city's services. 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 2016 - The 2016 Budget projected a revenue total of \$15.56 million, excluding transfers to finance the General Fund's services. Based on collections and data available August 31, 2016, revenues appear likely to reach \$15.71 million, 0.99% or \$154,290 above the 2016 Budget projections. This is primarily due to several parks and recreation fee categories expected to exceed the original budget projections by \$259,100. The additional revenue will offset the expectation that sales and franchise taxes will be \$63,300 lower than originally budgeted due to a slower economy in 2016. Transfers in from the Water and Sewer Fund were reduced by \$1,045,500 from the original budget to maintain the required 10% reserves in the Water and Sewer Fund. The 2017 Budget returns the \$1,045,500 to the General Fund to maintain the required 20% General Fund reserve balance.

Expenditures Estimated for 2016 - The original 2016 Budget appropriated \$18.56 million, including transfers out. Based on expenditures through August 31, 2016 and department estimates to complete the year, the total actual expenditures will be below the appropriated amount by \$876,315, or 4.72%. This is primarily due to personnel vacancies throughout 2016.

Financial Position in 2016 - The City of West University Place's General Fund is projected to close 2016 in sound fiscal condition. The 2016 estimated ending fund balance available for appropriations in 2017 is \$5.05 million. This amount represents 25.60% of the proposed 2017 expenditures.

The city's financial policies require that General Fund unassigned and unrestricted reserves be maintained at 20% of the budgeted revenue for the coming year. The primary purpose of this fund balance reserve is to buffer the impact of unforeseen events and to provide a cushion against revenue shortfalls.

The General Fund's unassigned and unrestricted reserves likely will close 2016 exceeding that target by approximately \$1.91 million. This will be used to fund the 2017 budget with any unused excess transferred to the Capital Reserve Fund according to financial policies. For 2017, that amount is \$500,000.

Projected 2017 Revenues - The city's General Fund revenues for fiscal 2017 are forecast to increase 12.0% over 2016's estimated revenues. Total 2017 revenues are expected to be approximately \$18.17 million.

Revenues from *ad valorem* property taxes (current tax, delinquent tax and penalty and interest) will increase by \$998,747, a 10.0% increase. The *ad valorem* tax rate dedicated to maintenance and operations is proposed to increase 1.29% to \$0.18557 per \$100 of assessed value. Taxable value in West University Place is estimated to increase \$425 million or 7.79% to \$5.89 billion. Values from new construction are certified at \$70.83 million. Value increases of \$218.29 million on existing property will be combined with the new construction value and an additional estimate of \$136.19 million for property not yet certified by the appraisal district, which is expected to be added to the appraisal roll at a later date.

Revenue generated by the city's one-cent sales tax is budgeted at \$1.15 million. 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 2017.

Franchise taxes are expected to provide approximately 6.8% of the city’s General Fund revenues, forecasted at \$1,149,700. Franchise fees are received for electricity, telephone, natural gas and cable service provided to the citizens of West University Place.

Revenue sources budgeted under the Charges for Services category includes ambulance service, alarm monitoring and other service related fees. Revenues from alarm monitoring are expected to remain relatively consistent with the 2016 estimates. 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 provides direct connection to the city’s emergency dispatch, a key advantage over the private sector alarm monitoring services. Additionally, the number of residents choosing the service has increased 10.4% since 2011, from 1,531 to 1,690 customers in 2016.

Expenditures in 2017 - The 2017 Budget appropriates \$19.73 million, up \$1.18 million, or 6.34% from the 2016 General Fund’s \$18.56 budget. Increases are primarily attributable to personnel (\$1,054,587) and the pilot program for installation of security cameras at two designated intersections (\$200,000).

Included in the 2017 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$500,000	Capital Reserve Fund	Provide cash basis funding for future capital projects to be determined. (no change)
\$331,300	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$4,700 decrease)
\$1,301,100	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs (\$29,500 decrease)
\$851,700	Equipment Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city (\$14,300 decrease)

Personnel costs, including benefits, will amount to \$12.61 million, or 63.91% of the expenditure budget, and a 9.13% increase compared to the corresponding 2016 budget. The city’s portion of health and dental care benefit costs are projected to total \$1.36 million, a 22.17% increase as compared to the 2016 budget. Required contributions to the Texas Municipal Retirement System are budgeted at \$1.12 million, up 21.12%. The increase is due to the increase in wages as well as an increase in the budgeted contribution rate, from 13.01% to 13.74% of payroll. The actuarially determined contribution rate is based on the city’s plan provisions in effect as of April 1, 2016 and the actuarial assumptions and methods adopted by the TMRS Board. Since 2007, the TMRS board has adopted a series of actuarial and investment changes to ensure that TMRS continues to be well funded and members’ benefits remain secure and sustainable over the generations of workers. The most recent changes were to the post-retirement mortality assumptions, the entry age normal actuarial cost method and the amortization policy. Cities were given the option of a Phase-in Rate or a Full Rate contribution, with TMRS recommending the Full Rate contribution, so as not to more

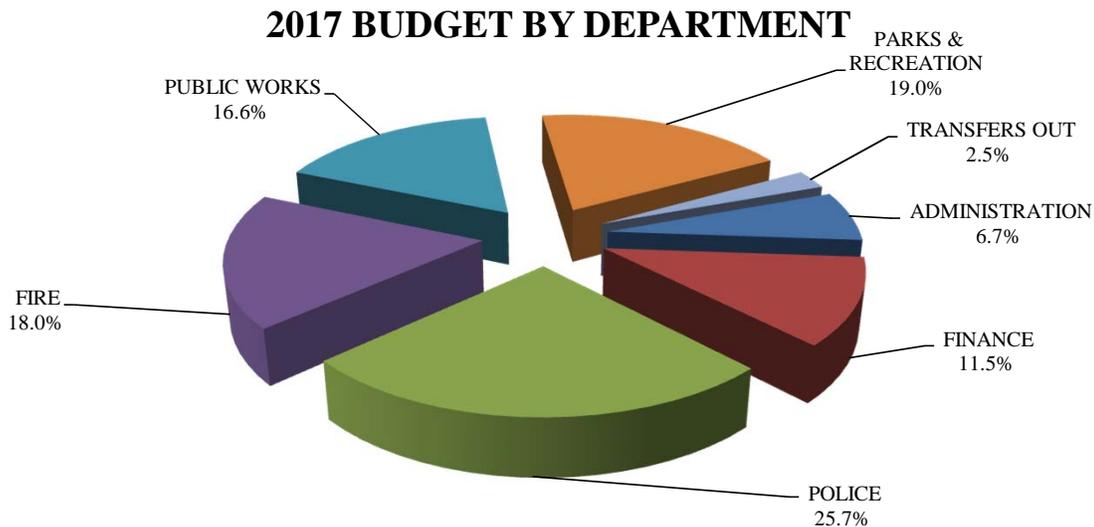
adversely affect the city's unfunded actuarial accrued liability and subsequent years' contribution rates. This budget includes TMRS funding at the Full Rate contribution. As of December 31, 2015, the most recent available valuation, the City of West University Place is 85.5% funded.

The 2017 Budget for employee regular wages is \$7.48 million, up 5.66% over the 2016 Budget. The budget includes two additional patrol officers, one additional emergency telecommunications operator, the annualization of the 3% average salary increases and salary grade structure increase to align the city's recruitment strategy to the 75th percentile that was approved in the 2016 Budget. Additionally, this budget includes a 1% structure adjustment and salary increase as of January 1, 2017 to continue with the recruitment strategy, and a pay-for-performance salary increase, up to 2.1%, effective on anniversary dates.

GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES:					
AD VALOREM TAXES	\$ 8,600,509	\$ 9,336,883	\$ 9,953,080	\$ 9,958,080	\$ 10,956,827
SALES TAXES	1,051,890	1,117,336	1,150,000	1,112,700	1,115,300
FRANCHISE TAXES	1,214,227	1,204,795	1,165,700	1,134,700	1,149,700
OTHER TAXES	15,713	17,625	16,500	16,500	16,500
TOTAL TAXES	10,882,338	11,676,639	12,285,280	12,221,980	13,238,327
PERMITS, LICENSES AND FEES	666,887	602,956	519,770	490,800	498,200
CHARGES FOR SERVICES	2,448,489	2,606,792	2,145,750	2,452,740	2,155,050
FINES AND FORFEITURES	176,117	185,853	187,300	116,600	118,300
INVESTMENT EARNINGS	43,663	66,894	66,800	65,000	65,000
OTHER REVENUE	271,936	363,152	353,756	365,826	352,646
TRANSFERS IN	1,560,000	1,560,000	1,560,000	514,500	1,751,400
TOTAL REVENUES	16,049,430	17,062,286	17,118,656	16,227,446	18,178,923
EXPENDITURES BY DEPARTMENT:					
ADMINISTRATION	1,172,416	1,529,563	1,405,564	1,014,020	1,319,365
FINANCE	1,914,563	1,917,009	2,110,844	2,022,827	2,274,630
POLICE	3,476,354	3,883,760	4,412,421	4,188,100	5,072,150
FIRE	2,796,086	3,112,529	3,250,633	3,277,606	3,554,350
PUBLIC WORKS	2,277,843	2,449,669	3,216,701	3,075,450	3,272,800
PARKS & RECREATION	2,775,782	2,864,669	3,660,800	3,602,645	3,739,900
TRANSFERS OUT	423,004	79,300	500,000	500,000	500,000
TOTAL EXPENDITURES	14,836,048	15,836,500	18,556,963	17,680,648	19,733,195
NET REVENUES (EXPENDITURES)	1,213,382	1,225,787	(1,438,307)	(1,453,202)	(1,554,272)
BEGINNING FUND BALANCE	4,455,899	5,669,281	4,064,499	6,895,068	5,441,866
ENDING FUND BALANCE	5,669,281	6,895,068	2,626,192	5,441,866	3,887,594
ASSIGNED*	210,000	210,000	210,000	116,000	119,000
RESTRICTED**	163,999	202,862	237,200	273,200	273,200
UNASSIGNED FUND BALANCE	\$ 5,295,282	\$ 6,482,206	\$ 2,178,992	\$ 5,052,666	\$ 3,495,394

* Assigned for City Manager's Contract
 ** Restricted for PEG fees



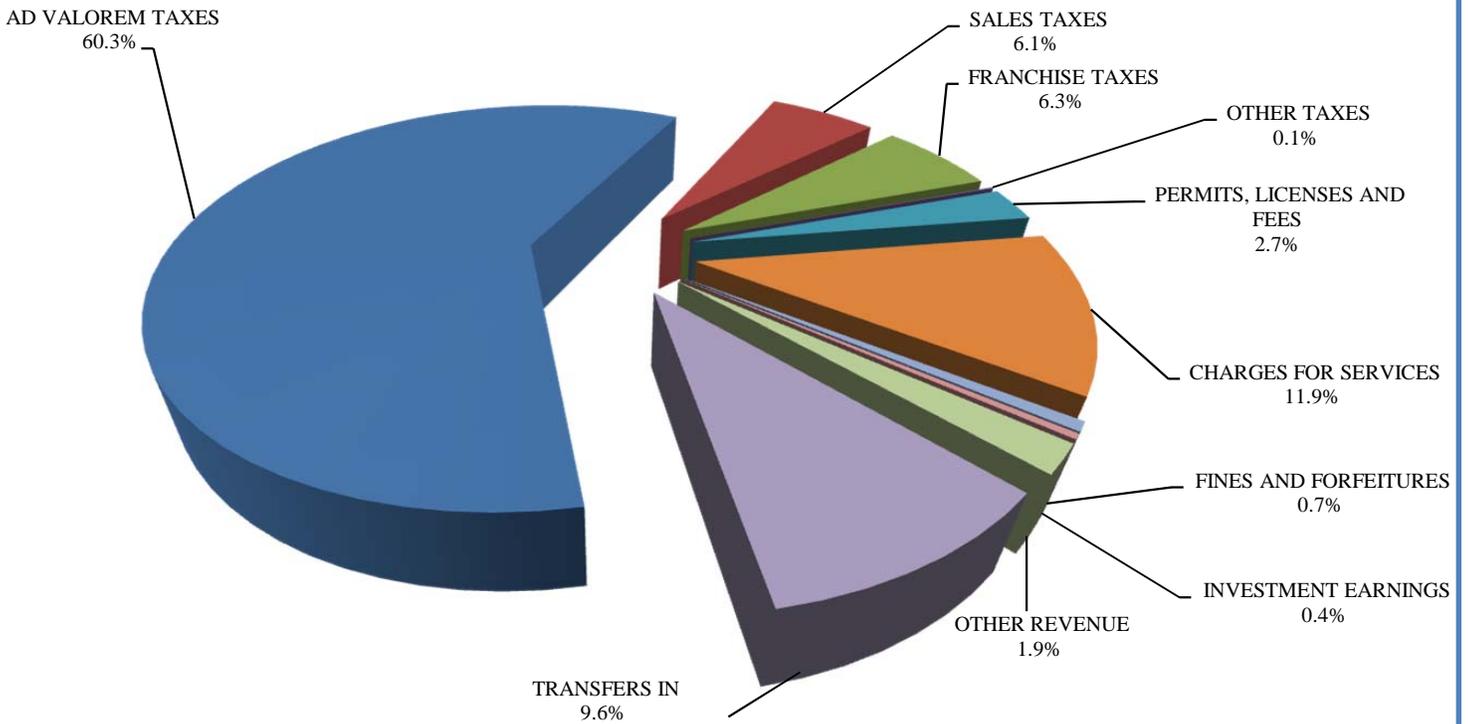
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES:					
AD VALOREM TAXES	\$ 8,600,509	\$ 9,336,883	\$ 9,953,080	\$ 9,958,080	\$ 10,956,827
SALES TAXES	1,051,890	1,117,336	1,150,000	1,112,700	1,115,300
FRANCHISE TAXES	1,214,227	1,204,795	1,165,700	1,134,700	1,149,700
OTHER TAXES	15,713	17,625	16,500	16,500	16,500
TOTAL TAXES	10,882,338	11,676,639	12,285,280	12,221,980	13,238,327
PERMITS, LICENSES AND FEES	666,887	602,956	519,770	490,800	498,200
FINES AND FORFEITURES	176,117	185,853	187,300	116,600	118,300
CHARGES FOR SERVICES	2,448,489	2,606,792	2,145,750	2,452,740	2,155,050
INVESTMENT EARNINGS	43,663	66,894	66,800	65,000	65,000
OTHER REVENUE	271,936	363,152	353,756	365,826	352,646
TRANSFERS IN	1,560,000	1,560,000	1,560,000	514,500	1,751,400
TOTAL REVENUES	\$ 16,049,430	\$ 17,062,286	\$ 17,118,656	\$ 16,227,446	\$ 18,178,923
REGULAR WAGES	\$ 5,880,800	\$ 6,695,981	\$ 7,075,083	\$ 6,383,700	\$ 7,475,500
PART-TIME WAGES	383,996	355,044	448,600	471,800	526,300
ON CALL	20,805	20,778	26,800	19,200	26,100
OVERTIME	604,978	597,883	551,800	627,500	547,000
LONGEVITY	42,605	45,094	52,500	44,400	53,050
HEALTH & DENTAL	826,947	881,678	1,114,800	943,700	1,361,900
TMRS	674,905	895,108	928,100	942,100	1,124,100
FICA	507,594	552,764	618,100	572,300	658,900
WORKERS COMPENSATION	73,563	76,051	93,450	86,600	100,700
ALLOWANCES	77,413	77,755	81,300	81,170	79,320
RETIREE BENEFITS	189,996	190,000	209,000	209,000	240,400
OTHER BENEFITS	396,566	337,885	334,050	334,600	395,100
EMPLOYEE RELATIONS	22,571	24,076	22,500	21,550	22,300
RECRUITING & HIRING	200	-	-	-	-
PERSONNEL	9,702,939	10,750,096	11,556,083	10,737,620	12,610,670
OFFICE SUPPLIES	40,787	44,530	46,100	42,900	40,100
APPREHENSION & JAILING	273	1,699	1,000	1,000	1,000
OPERATING SUPPLIES	198,789	176,513	202,900	222,500	234,000
FUEL	86,638	55,208	83,400	58,300	86,300
EMERGENCY GENERATOR FUEL	2,319	3,684	-	3,700	3,700
TREATMENT CHEMICALS	26,321	26,979	31,600	31,510	31,800
EQUIPMENT MAINTENANCE	90,477	88,424	98,500	93,430	89,000
VEHICLE MAINTENANCE	77,386	67,816	73,500	73,900	69,000
BUILDING & GROUNDS MAINTENANCE	188,398	155,064	173,000	163,000	152,000
SWIMMING POOL MAINTENANCE	97,004	68,043	125,300	107,375	82,600
DRAINAGE MAINTENANCE	10,677	22,077	20,000	20,000	20,000
STREET MAINTENANCE	51,643	51,294	50,000	70,000	75,000
TRAFFIC CONTROL MAINTENANCE	23,576	21,914	30,000	25,000	27,500
COMMUNICATION	86,101	125,977	110,700	96,100	99,500
ELECTRIC SERVICE	304,682	348,763	351,000	345,100	347,900
STREET LIGHTING - ELECTRIC SERVICE	76,030	84,639	83,800	83,800	83,800
NATURAL GAS SERVICE	41,808	25,890	33,000	29,000	29,500
CONSULTANTS	17,227	84,162	92,400	80,000	61,000
LEGAL	167,222	163,510	145,000	145,000	185,000

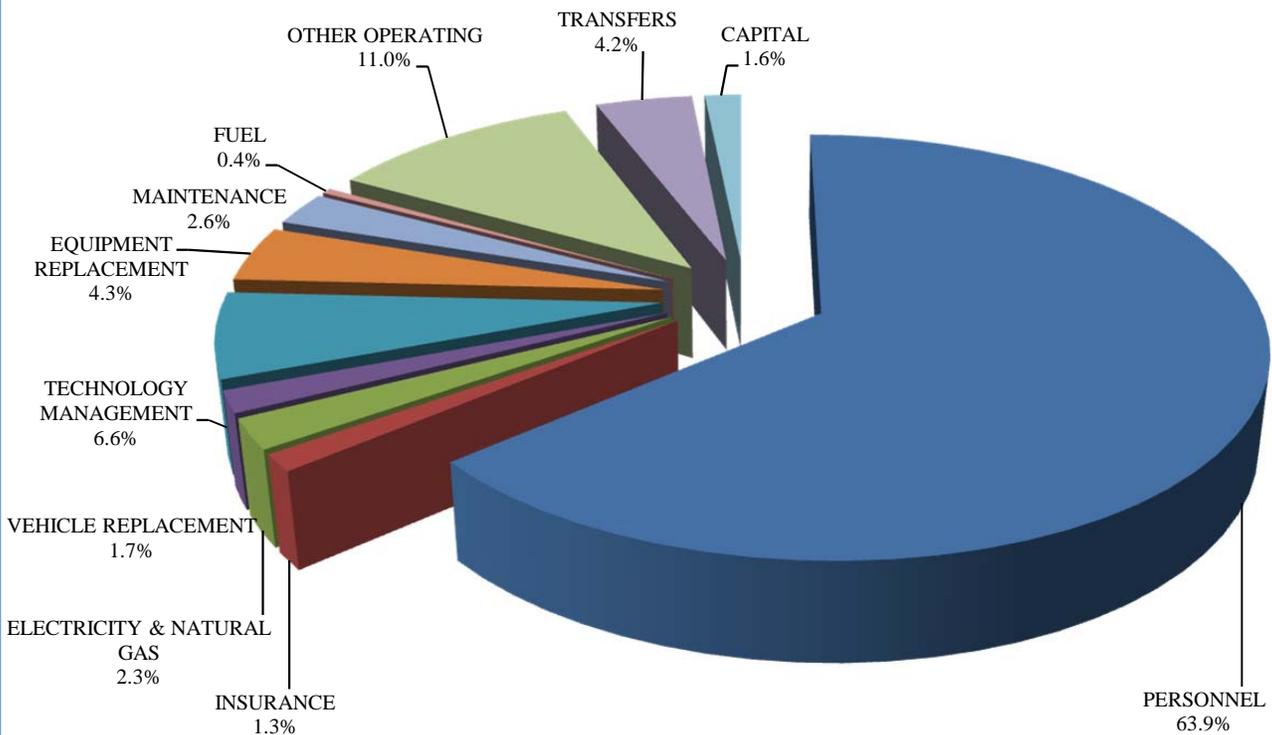
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
EQUIPMENT LEASE/RENTAL	41,293	43,512	46,700	44,550	43,300
PROFESSIONAL DUES	27,521	28,526	33,740	31,550	33,600
PUBLICATIONS	5,871	16,172	18,050	12,800	12,895
TRAVEL & TRAINING	127,901	135,661	180,845	179,700	177,300
CREDIT CARD FEES	-	-	42,100	36,530	44,500
OTHER CONTRACTED SERVICES	847,837	839,894	928,820	933,820	926,780
INSTRUCTOR FEES	364,366	331,218	374,800	373,000	374,700
TRI-SPORTS	80,000	125,000	125,000	125,000	125,000
GENERAL LIABILITY INSURANCE	10,171	9,787	13,000	13,000	15,000
ERRORS & OMISSIONS	23,555	23,728	26,000	26,000	30,000
LAW ENFORCEMENT LIABILITY	14,717	14,161	16,000	16,000	16,000
CRIME COVERAGE FIDELITY	1,642	1,667	1,800	1,800	2,400
AUTO LIABILITY	29,837	30,962	35,000	35,000	40,000
AUTO PHYSICAL DAMAGE	17,011	18,133	20,000	20,000	25,000
UNDERGROUND STORAGE LIABILITY	749	771	800	827	850
REAL & PERSONAL PROPERTY DEDUCTIBLE	74,188 4,917	71,584 1,369	110,000 10,000	110,000 10,000	120,000 10,000
COMMUNITY RELATIONS	33,726	30,143	51,700	49,000	47,300
BOARDS AND COMMITTEES	3,397	4,007	4,000	4,000	4,000
ELECTION EXPENSE	-	11,465	13,000	13,000	13,000
FURNITURE & EQUIP < \$5000	12,260	46,860	58,500	85,805	35,700
TRUCKS	4,858	-	-	-	-
OTHER EQUIPMENT	39,743	25,550	63,625	53,625	231,400
CONSTRUCTION COSTS	-	7,251	-	-	30,000
OTHER CONSTRUCTION COSTS	-	-	-	-	16,000
TRANSFER TO FIRE SPECIAL REVENUE	4,000	-	-	206	-
TRANSFER TO CAPITAL PROJECT FUND	252,500	-	-	-	-
TRANSFER TO CAPITAL RESERVE FUND	215,004	79,300	500,000	500,000	500,000
TRANSFER TO VEHICLE REPLACEMENT FUND	214,500	332,000	336,000	336,000	331,300
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	1,033,500	1,152,500	1,330,600	1,330,600	1,301,100
TRANSFER TO EQUIPMENT REPLACEMENT FUND	55,500	89,000	866,000	866,000	851,700
CONTINGENCY	5,185	-	43,600	43,600	45,000
OPERATING	\$ 5,133,108	\$ 5,086,404	\$ 7,000,880	\$ 6,943,028	\$ 7,122,525
TOTAL EXPENDITURES	14,836,048	\$ 15,836,500	\$ 18,556,963	\$ 17,680,648	\$ 19,733,195

2017 PROJECTED GENERAL FUND REVENUE



2017 GENERAL FUND EXPENDITURES BY TYPE



**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
CURRENT YEAR PROPERTY TAXES	\$ 8,548,929	\$ 9,272,976	\$ 9,907,080	\$ 9,907,080	\$ 10,907,827
PRIOR YEAR PROPERTY TAXES	12,166	24,960	10,000	13,000	11,000
PENALTY AND INTEREST	39,415	38,947	36,000	38,000	38,000
AD VALOREM TAXES	8,600,509	9,336,883	9,953,080	9,958,080	10,956,827
SALES TAX	1,051,890	1,117,336	1,150,000	1,112,700	1,115,300
SALES TAXES	1,051,890	1,117,336	1,150,000	1,112,700	1,115,300
MIXED BEVERAGE TAX	15,713	17,625	16,500	16,500	16,500
OTHER TAXES	15,713	17,625	16,500	16,500	16,500
ELECTRICITY	549,324	549,747	549,700	549,700	549,700
NATURAL GAS	198,371	168,592	181,000	139,000	154,000
TELEPHONE	292,063	302,451	296,000	300,000	300,000
CABLE	137,906	145,142	139,000	146,000	146,000
TELEPHONE-PEG FEES	36,562	38,864	-	-	-
FRANCHISE TAXES	1,214,227	1,204,795	1,165,700	1,134,700	1,149,700
TOTAL TAXES	10,882,338	11,676,639	12,285,280	12,221,980	13,238,327
BUILDING PERMIT	269,026	234,892	200,000	160,000	170,000
PLUMBING PERMIT	63,652	69,906	60,000	55,000	55,000
HVAC PERMIT	74,825	43,450	60,000	40,000	45,000
FENCE AND SIDEWALK PERMIT	30,901	38,293	25,000	35,000	35,000
ENCROACHMENT PERMIT	400	-	-	-	-
ELECTRICAL PERMIT	45,837	44,005	36,000	40,000	40,000
TREE DISPOSITION FEE	36,400	30,725	30,000	26,000	25,000
LOW IMPACT INSPECTION FEE	17,250	19,400	15,000	16,000	15,000
ALARM PERMIT	60,385	51,659	44,000	52,400	52,400
DRAINAGE PERMIT	5,755	8,200	7,000	7,000	7,000
TREE REMOVAL PERMIT	400	300	500	800	800
FIRE SPRINKLER PERMITS	1,710	2,771	1,000	3,000	2,000
PET LICENSES	2,200	2,770	2,000	2,000	2,000
ALCOHOLIC BEVERAGE PERMIT	1,895	1,835	2,270	4,600	-
ELECTRICAL CONTRACTOR PERMIT	11,025	10,725	7,000	9,000	9,000
CONTRACTOR PERMIT	45,225	44,025	30,000	40,000	40,000
PERMITS, LICENSES AND FEES	666,887	602,956	519,770	490,800	498,200
PLAN CHECKING FEE	92,781	113,286	100,000	75,000	80,000
ZPC & ZBA FEES	3,300	7,064	3,000	4,000	3,000
BUILDING STANDARDS FEE	-	400	200	400	400
RE-INSPECTION FEE	565	125	-	-	-
PLAT REVIEW FEE	730	100	1,000	1,000	1,000
PREMATURE WORK FEE	31,232	92,680	9,000	80,000	85,000
AMBULANCE SERVICE	133,342	163,241	145,300	136,400	145,300
CHILD SAFETY	17,730	17,935	18,000	18,000	18,000
ALARM MONITORING	676,217	690,300	690,000	700,000	700,000
OTHER FEES AND PERMITS	22,898	20,749	15,000	15,000	15,000
SENIOR SERVICES EVENTS	60,849	55,024	55,000	48,000	41,500
RENTALS - COMMUNITY BUILDING	32,080	54,961	20,000	40,000	41,200
MEMBERSHIPS - RECREATION CENTER	214,889	213,353	161,200	206,000	161,200
DAY PASS - RECREATION CENTER	17,126	17,404	12,900	17,000	13,100

**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
AQUATIC CLASS FEES - RECREATION CENTER	200,505	197,118	150,400	200,000	147,900
CONTRACTOR USE FEES - RECREATION CENTER	203,930	209,621	153,000	184,000	157,200
RENTALS - RECREATION CENTER	150	200	-	-	-
MEMBERSHIPS - COLONIAL PARK	126,168	148,547	120,000	147,200	111,400
DAY PASS - COLONIAL PARK	57,246	67,464	43,000	60,000	50,600
COLONIAL PARK - SPECIAL EVENTS	-	-	-	1,900	-
POOL RENTAL - COLONIAL PARK	43,700	51,823	35,000	46,800	27,900
PAVILION RENTAL - COLONIAL PARK	10,048	11,695	6,000	10,900	8,800
CONTRACTOR USE FEES - COLONIAL PARK	9,949	3,420	-	3,800	2,600
MISCELLANEOUS - CULT & REC	489,003	466,321	404,000	454,000	341,500
FALSE ALARM FEE	465	708	-	1,100	250
PET IMPOUNDMENT	2,510	2,030	2,500	1,500	1,500
RESEARCH & COPIES	788	976	1,000	540	500
AUTO DECALS	286	247	250	200	200
CHARGES FOR SERVICES	2,448,489	2,606,792	2,145,750	2,452,740	2,155,050
MUNICIPAL COURT FINES	172,404	182,384	183,000	115,000	115,000
TRAFFIC FINES	3,513	2,970	4,000	1,300	3,000
CHILD SAFETY FEE	200	500	300	300	300
FINES AND FORFEITURES	176,117	185,853	187,300	116,600	118,300
EARNINGS ON INVESTMENTS	43,663	66,894	66,800	65,000	65,000
INVESTMENT EARNINGS	43,663	66,894	66,800	65,000	65,000
SOUTHSIDE PLACE	129,087	227,081	227,081	227,081	227,081
SALE OF CITY PROPERTY	-	850	-	-	-
NSF CHECKS	850	275	100	100	100
CASH OVER/SHORT	39	173	-	-	-
MISCELLANEOUS	25,490	25,179	5,000	12,000	5,000
CYCLONE CYCLES	42,070	42,695	46,305	46,305	46,305
GOODE COMPANY	74,400	66,900	75,270	80,340	74,160
OTHER REVENUE	271,936	363,152	353,756	365,826	352,646
TRANSFER FROM EMPLOYEE BENEFIT FUND	-	-	-	-	146,500
TRANSFER FROM WATER & SEWER FUND	1,250,004	1,250,000	1,250,000	204,500	1,545,500
TRANSFER FROM SOLID WASTE FUND	309,996	310,000	310,000	310,000	59,400
TRANSFERS IN	1,560,000	1,560,000	1,560,000	514,500	1,751,400
TOTAL REVENUE	\$ 16,049,430	\$ 17,062,286	\$ 17,118,656	\$ 16,227,446	\$ 18,178,923

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. (2017 Budget \$1,086,265)

City Council – Costs directly associated with the City Council, including council salaries, legal fees and election expenditures. (2017 Budget \$233,100)

ADMINISTRATION DEPARTMENT 2017 GOALS

- * Continue progress towards City Council goals.
- * 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 and maintain West U as the “Employer of Choice” directive established by City Council.
- * Continue to actively encourage employees, covered spouses and retirees to participate in the city’s wellness program.
- * Continue appropriate employee succession planning.
- * Continue to host an annual internship program for Graduate and Undergraduate students.
- * Continue to ensure proper maintenance of historical city records and appropriate destruction of city records in accordance with the City’s retention schedule.

BUDGET HIGHLIGHTS

- * Authorized full-time employees - 5 (2016 authorized full-time employees – 6).
- * Legal fees – \$185,000 (2016 budget - \$145,000).
- * Technology Management Fund charges assessed - \$132,700 (2016 budget - \$125,500).
- * Total budget - \$1,319,365 (2016 total budget - \$1,405,564).

ADMINISTRATION DEPARTMENT

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
Administration					
Personnel	\$ 765,648	\$ 1,087,688	\$ 923,474	\$ 536,720	\$ 797,470
Operating charges	208,321	234,287	280,150	283,800	288,795
Total	973,969	1,321,976	1,203,624	820,520	1,086,265
Council					
Personnel	15,613	15,868	15,600	15,000	15,600
Operating charges	182,835	191,719	186,340	178,500	217,500
Total	198,448	207,587	201,940	193,500	233,100
Total Department	\$ 1,172,416	\$ 1,529,563	\$ 1,405,564	\$ 1,014,020	\$ 1,319,365

Administration Department Staffing Schedule

POSITION	GRADE	2016	2017	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Administration					
City Manager	VI	1	1	Determined by Council	
HR Director	II	1	1	104,264	156,395
City Secretary	I	1	1	99,299	148,949
Communications Manager	112	1	-	84,366	126,549
Executive Assistant/Deputy					
City Secretary	207	1	1	51,932	72,704
HR Generalist	205	1	1	41,238	57,734
Total Administration Department		6	5		

ADMINISTRATION DEPARTMENT

Administration Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 560,380	\$ 839,439	\$ 667,874	\$ 363,900	\$ 554,800
PART-TIME WAGES	9,420	9,916	15,000	15,000	15,000
ON CALL	345	-	-	-	-
OVERTIME	769	3,494	3,500	2,700	3,500
LONGEVITY	2,129	1,385	2,200	2,200	2,550
HEALTH & DENTAL	55,648	48,597	61,100	35,800	61,800
TMRS	60,164	104,928	83,200	51,800	80,200
FICA	37,297	44,056	52,200	30,700	44,100
WORKERS COMPENSATION	1,207	1,127	1,600	900	1,500
ALLOWANCES	24,555	20,768	25,000	22,920	22,920
OTHER BENEFITS	4,539	4,643	4,300	3,300	3,600
EMPLOYEE RELATIONS	8,997	9,334	7,500	7,500	7,500
RECRUITING & HIRING	200	-	-	-	-
PERSONNEL	765,648	1,087,688	923,474	536,720	797,470
OFFICE SUPPLIES	7,769	10,068	5,000	5,000	7,000
COMMUNICATION	38,364	77,731	50,000	50,000	50,000
CONSULTANTS	1,512	-	1,400	3,000	5,000
EQUIPMENT LEASE/RENTAL	8,159	9,097	11,000	11,000	10,000
PROFESSIONAL DUES	6,114	7,201	6,350	6,350	7,250
PUBLICATIONS	1,936	3,758	3,000	1,650	1,245
TRAVEL & TRAINING	22,370	13,403	32,700	32,700	25,600
OTHER CONTRACTED SERVICES	25,610	-	-	-	-
COMMUNITY RELATIONS	2,105	1,178	1,600	5,000	5,000
ELECTION EXPENSE	-	150	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	89,196	111,700	125,500	125,500	132,700
CONTINGENCY	5,185	-	43,600	43,600	45,000
OPERATING	208,321	234,287	280,150	283,800	288,795
ADMINISTRATION DIVISION TOTAL	\$ 973,969	\$ 1,321,976	\$ 1,203,624	\$ 820,520	\$ 1,086,265

ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 14,453	\$ 14,741	\$ 14,400	\$ 13,900	\$ 14,400
FICA	1,106	1,128	1,100	1,100	1,100
WORKERS COMPENSATION	-	-	100	-	100
EMPLOYEE RELATIONS	55	-	-	-	-
PERSONNEL	15,613	15,868	15,600	15,000	15,600
COMMUNICATION	1,147	-	-	-	-
LEGAL	167,222	163,510	145,000	145,000	185,000
PROFESSIONAL DUES	855	1,183	4,040	2,500	2,500
PUBLICATIONS	641	5,201	6,800	3,000	3,000
TRAVEL & TRAINING	3,274	6,081	10,000	10,000	9,000
COMMUNITY RELATIONS	9,697	4,429	7,500	5,000	5,000
ELECTION EXPENSE	-	11,315	13,000	13,000	13,000
OPERATING	182,835	191,719	186,340	178,500	217,500
CITY COUNCIL DIVISION TOTAL	\$ 198,448	\$ 207,587	\$ 201,940	\$ 193,500	\$ 233,100

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. (2017 Budget - \$935,830)

Municipal Court – Administers the city's municipal court. (2017 Budget - \$278,350)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a satisfactory way. (2017 Budget - \$1,060,450)

FINANCE DEPARTMENT 2017 GOALS

- * Review and update, as necessary, the City's financial policies, including policies and procedures for accounting for disasters.
- * Review and update, as necessary, all financial processes such as financial reporting and auditing, bank reconciliations, accounts payable, payroll, utility billing, and municipal court.
- * Continue Government Finance internship program.

FINANCE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees - 6 (2016 authorized full-time employees – 6).
- * Total budget - \$2,274,630 (2016 total budget - \$2,110,844).

FINANCE DEPARTMENT

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
Finance					
Personnel	\$ 380,072	\$ 416,188	\$ 457,500	\$ 413,100	\$ 500,100
Operating charges	363,672	390,081	433,915	421,720	435,730
Capital	-	1,200	-	500	-
Total	743,744	807,469	891,415	835,320	935,830
Municipal Court					
Personnel	214,664	225,876	246,879	231,000	249,500
Operating charges	15,586	14,915	28,850	15,580	28,850
Total	230,250	240,791	275,729	246,580	278,350
City-Wide Charges					
Operating charges	940,569	868,750	943,700	940,927	1,060,450
Total	940,569	868,750	943,700	940,927	1,060,450
Total Department	\$ 1,914,563	\$ 1,917,009	\$ 2,110,844	\$ 2,022,827	\$ 2,274,630

Finance Department Staffing Schedule

POSITION	GRADE	2016	2017	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Finance					
Accounting					
Finance Director	III	1	1	109,477	164,216
Controller	112	1	1	84,366	126,549
Treasurer	112	1	1	84,366	126,549
Accounting Specialist	204	1	1	37,355	52,298
Municipal Court					
Court Clerk	208	1	1	56,794	79,511
Total Finance		5	5		

FINANCE DEPARTMENT

Finance Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 277,301	\$ 300,262	\$ 321,200	\$ 294,500	\$ 340,300
PART-TIME WAGES	9,029	9,705	23,400	12,000	23,400
LONGEVITY	730	910	1,100	800	900
HEALTH & DENTAL	29,108	31,188	33,500	31,300	46,900
TMRS	29,332	36,990	39,400	39,000	47,800
FICA	21,843	23,299	26,200	23,100	27,900
WORKERS COMPENSATION	545	622	700	700	800
ALLOWANCES	6,869	6,897	6,900	6,600	6,900
OTHER BENEFITS	2,563	2,652	2,100	2,100	2,200
EMPLOYEE RELATIONS	2,752	3,664	3,000	3,000	3,000
PERSONNEL	380,072	416,188	457,500	413,100	500,100
OFFICE SUPPLIES	5,602	5,820	5,000	5,000	5,000
EQUIPMENT MAINTENANCE	465	-	500	500	500
COMMUNICATION	2,867	8,486	11,500	2,000	2,000
EQUIPMENT LEASE/RENTAL	4,082	5,844	6,000	4,000	4,000
PROFESSIONAL DUES	1,742	2,543	2,000	2,100	2,700
PUBLICATIONS	493	461	200	200	400
TRAVEL & TRAINING	15,679	4,751	12,295	11,500	11,500
OTHER CONTRACTED SERVICES	244,446	262,776	268,420	268,420	273,630
TRANSFER TO TECHNOLOGY					
MANAGEMENT FUND	88,296	99,400	128,000	128,000	136,000
OPERATING	363,672	390,081	433,915	421,720	435,730
FURNITURE & EQUIP <\$5000	-	1,200	-	500	-
CAPITAL OUTLAY	-	1,200	-	500	-
FINANCE DIVISION TOTAL	\$ 743,744	\$ 807,469	\$ 891,415	\$ 835,320	\$ 935,830

FINANCE DEPARTMENT

Municipal Court Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 160,680	\$ 162,518	\$ 174,079	\$ 132,000	\$ 120,200
PART-TIME WAGES	124	4,131	-	42,200	50,600
OVERTIME	4,448	8,255	8,000	7,400	8,000
LONGEVITY	2,320	2,440	2,600	1,600	2,700
HEALTH & DENTAL	21,072	18,497	23,900	15,700	27,100
TMRS	12,008	15,275	20,500	17,800	23,200
FICA	12,228	12,952	14,000	12,400	13,900
WORKERS COMPENSATION	333	349	400	400	400
OTHER BENEFITS	1,451	1,459	3,400	1,500	3,400
PERSONNEL	214,664	225,876	246,879	231,000	249,500
OFFICE SUPPLIES	1,917	489	2,500	500	2,500
COMMUNICATION	295	315	1,500	200	1,500
PROFESSIONAL DUES	413	520	600	600	600
PUBLICATIONS	231	610	750	750	750
TRAVEL & TRAINING	2,968	4,001	3,000	3,000	3,000
CREDIT CARD FEES	-	-	10,000	30	10,000
OTHER CONTRACTED SERVICES	9,761	8,980	10,500	10,500	10,500
OPERATING	15,586	14,915	28,850	15,580	28,850
MUNICIPAL COURT DIVISION TOTAL	\$ 230,250	\$ 240,791	\$ 275,729	\$ 246,580	\$ 278,350

FINANCE DEPARTMENT

City-Wide Division Budget Detail by Line Item

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
RETIREE BENEFITS	\$ 189,996	\$ 190,000	\$ 209,000	\$ 209,000	\$ 240,400
OTHER BENEFITS	328,800	266,000	266,300	266,300	325,000
ELECTRIC SERVICE	141,865	168,174	166,000	163,200	166,000
STREET LIGHTING - ELECTRIC SERVICE	76,030	84,639	83,800	83,800	83,800
NATURAL GAS SERVICE	41,808	1,937	2,000	2,000	2,000
GENERAL LIABILITY INSURANCE	10,171	9,787	13,000	13,000	15,000
ERRORS & OMISSIONS	23,555	23,728	26,000	26,000	30,000
CRIME COVERAGE FIDELITY	1,642	1,667	1,800	1,800	2,400
AUTO LIABILITY	29,837	30,962	35,000	35,000	40,000
AUTO PHYSICAL DAMAGE	17,011	18,133	20,000	20,000	25,000
UNDERGROUND STORAGE LIABILITY	749	771	800	827	850
REAL & PERSONAL PROPERTY DEDUCTIBLE	74,188 4,917	71,584 1,369	110,000 10,000	110,000 10,000	120,000 10,000
CITY-WIDE DIVISION TOTAL	\$ 940,569	\$ 868,750	\$ 943,700	\$ 940,927	\$ 1,060,450

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 investigative services. (2017 Budget - \$4,089,550)

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. (2017 Budget - \$982,600)

POLICE DEPARTMENT 2017 GOALS

- * Further utilization of the department's Patrol Bicycle program.
- * Continue proactive activities in the department's Detective Division.
- * Fill the department's three vacant officer positions in an effort to increase proactive measures and possible assignment to Specialty Investigative Units / Task Forces (HCSO Auto theft, Property crimes, DA's Office financial crimes, etc.)
- * Enhance level of leadership development training for the department's supervisory staff through enrollment in Sam Houston State University's LEMIT Module Training.
- * Further utilization of the department's contractual training agreement to include the joint development and implementation of a "Threat Assessment Course" with the University of Texas's Police Department.
- * Complete review and implementation of the Emergency Communications Center Standard Operating Procedures

POLICE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 38 (2016 authorized full-time employees – 35).
- * Total budget - \$5,072,150 (2016 total budget - \$4,412,421).

POLICE DEPARTMENT

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
<i>Patrol</i>					
Personnel	\$ 2,021,603	\$ 2,315,906	\$ 2,763,975	\$ 2,584,000	\$ 3,093,700
Operating charges	714,890	721,060	791,250	803,000	790,850
Capital	6,437	-	5,000	5,000	205,000
Total	2,742,930	3,036,966	3,560,225	3,392,000	4,089,550
<i>Support Services</i>					
Personnel	732,200	846,119	849,696	793,600	979,800
Operating charges	1,225	675	2,500	2,500	2,800
Total	733,425	846,794	852,196	796,100	982,600
Total Department	\$ 3,476,354	\$ 3,883,760	\$ 4,412,421	\$ 4,188,100	\$ 5,072,150

Police Department Staffing Schedule

POSITION	GRADE	2016	2017	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Police Department</i>					
<i>Patrol</i>					
Police Chief	III	1	1	109,477	164,216
Police Captain	P-6	1	1	94,873	128,079
Police Sergeant	P-4	5	5	75,381	101,766
Police Officer	P-2	17	19	59,134	79,832
<i>Support Services</i>					
Supervisor	208	1	1	56,794	79,511
<i>Administrative</i>					
Assistant	205	2	2	41,238	57,734
Emergency Dispatcher	205	8	9	41,238	57,734
Total Police		35	38		

POLICE DEPARTMENT

Patrol Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 1,269,809	\$ 1,422,730	\$ 1,776,425	\$ 1,549,500	\$ 1,950,900
OVERTIME	248,815	301,170	245,000	321,000	245,000
LONGEVITY	7,597	8,195	9,800	5,500	10,200
HEALTH & DENTAL	176,936	190,086	270,800	228,300	346,000
TMRS	158,081	212,050	245,000	266,800	304,500
FICA	113,287	129,139	154,300	154,400	168,900
WORKERS COMPENSATION	23,165	27,032	35,400	32,200	38,000
ALLOWANCES	6,671	6,848	8,900	6,600	8,900
OTHER BENEFITS	15,237	16,356	15,850	17,200	18,800
EMPLOYEE RELATIONS	2,006	2,300	2,500	2,500	2,500
PERSONNEL	2,021,603	2,315,906	2,763,975	2,584,000	3,093,700
OFFICE SUPPLIES	8,127	8,200	8,600	8,600	8,600
APPREHENSION & JAILING	273	1,699	1,000	1,000	1,000
OPERATING SUPPLIES	72,622	43,093	35,000	55,000	55,000
FUEL	49,670	33,563	48,600	35,000	49,000
EQUIPMENT MAINTENANCE	186	6,529	5,000	5,000	5,000
VEHICLE MAINTENANCE	20,091	25,072	26,000	30,000	25,000
COMMUNICATION	1,399	1,266	2,000	2,000	2,000
CONSULTANTS	10,138	18,358	6,000	7,000	6,000
EQUIPMENT LEASE/RENTAL	6,551	7,213	6,000	6,000	6,000
PROFESSIONAL DUES	2,408	1,753	2,050	2,400	2,050
PUBLICATIONS	144	4,219	5,000	5,000	5,000
TRAVEL & TRAINING	17,447	35,578	35,000	35,000	35,000
LAW ENFORCEMENT LIABILITY	14,717	14,161	16,000	16,000	16,000
COMMUNITY RELATIONS	1,023	854	1,000	1,000	1,000
TRANSFER TO CAPITAL PROJECT FUND	15,000	-	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	102,000	98,000	103,000	103,000	99,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	393,096	421,500	491,000	491,000	475,200
OPERATING	714,890	721,060	791,250	803,000	790,850
FURNITURE & EQUIP <\$5000	-	-	5,000	5,000	5,000
OTHER EQUIPMENT	6,437	-	-	-	200,000
CAPITAL	6,437	-	5,000	5,000	205,000
PATROL DIVISION TOTAL	\$ 2,742,930	\$ 3,036,966	\$ 3,560,225	\$ 3,392,000	\$ 4,089,550

POLICE DEPARTMENT

Support Services Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 455,307	\$ 512,756	\$ 539,796	\$ 468,000	\$ 601,600
ON CALL	767	2,400	5,500	800	5,500
OVERTIME	95,059	112,545	80,000	113,500	80,000
LONGEVITY	3,665	4,339	4,900	4,900	5,400
HEALTH & DENTAL	67,445	78,087	85,800	75,700	128,800
TMRS	57,425	77,333	75,100	77,100	94,700
FICA	41,989	47,776	47,400	45,000	52,600
WORKERS COMPENSATION	1,070	1,231	1,300	1,600	1,500
ALLOWANCES	2,049	2,057	2,100	2,100	2,100
OTHER BENEFITS	7,426	7,595	7,800	4,900	7,600
PERSONNEL	732,200	846,119	849,696	793,600	979,800
TRAVEL & TRAINING	1,225	675	2,500	2,500	2,800
OPERATING	1,225	675	2,500	2,500	2,800
COMMUNICATIONS DIVISION TOTAL	\$ 733,425	\$ 846,794	\$ 852,196	\$ 796,100	\$ 982,600

FIRE DEPARTMENT

The Fire Department is responsible for providing Fire Protection, Emergency Medical Services and Emergency Management services to the community.

FIRE DEPARTMENT MISSION

- * To protect our citizens from the ravages of fire and other disasters
- * To provide the highest quality emergency medical services to the sick and injured
- * To deliver the highest level of customer service to the community
- * To support and maintain a reliable, responsible, well trained and motivated workforce

FIRE DEPARTMENT DIVISION

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

FIRE DEPARTMENT 2017 GOALS

- * To provide superior Fire & EMS response services to the community.
- * To provide the highest level of customer service to the community and to other departments within the City.
- * Continue striving for service excellence by ensuring members receive superior Fire & EMS training.
- * Continue employee development efforts by providing management and leadership training for all members.
- * Continued focus to reduce Fire & EMS turn-out time to maintain benchmark standards.
- * Continue to provide life-saving public education programs within West University Place.
- * Maintain fire and life safety inspection efforts to ensure commercial occupancies are properly maintained through the enforcement of adopted codes and ordinances.

FIRE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees - 23 (2016 authorized full-time employees – 23).
- * Total budget - \$3,554,350 (2016 total budget - \$3,250,633).

FIRE DEPARTMENT

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
<i>Fire</i>					
Personnel	\$ 2,355,669	\$ 2,510,367	\$ 2,626,108	\$ 2,666,400	\$ 2,934,600
Operating charges	410,256	584,437	586,900	583,806	597,350
Capital	30,161	17,725	37,625	27,400	22,400
Total	2,796,086	3,112,529	3,250,633	3,277,606	3,554,350
<i>Total Department</i>	\$ 2,796,086	\$ 3,112,529	\$ 3,250,633	\$ 3,277,606	\$ 3,554,350

Fire Department Staffing Schedule

POSITION	GRADE	2016	2017	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Fire Department</i>					
Fire Chief	III	1	1	109,477	164,216
Fire Marshal/Assistant Chief	113	1	1	89,035	133,550
Fire Captain	F-4	3	3	87,460	104,953
Fire Lieutenant	F-3	3	3	75,399	104,151
Firefighter/Paramedic	F-1	15	15	55,292	76,302
<i>Total Fire Department</i>		23	23		

FIRE DEPARTMENT

Fire Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 1,506,011	\$ 1,668,388	\$ 1,702,608	\$ 1,780,600	\$ 1,887,400
OVERTIME	224,016	135,661	170,000	140,000	170,000
LONGEVITY	13,200	14,145	15,500	15,500	16,700
HEALTH & DENTAL	252,480	282,359	321,000	304,900	365,400
TMRS	180,670	222,758	226,900	235,800	286,200
FICA	128,590	133,633	142,900	135,000	158,700
WORKERS COMPENSATION	22,124	23,885	22,100	25,400	24,900
ALLOWANCES	8,917	8,954	8,900	8,600	8,900
OTHER BENEFITS	16,622	18,242	13,700	18,100	13,900
EMPLOYEE RELATIONS	3,039	2,342	2,500	2,500	2,500
PERSONNEL	2,355,669	2,510,367	2,626,108	2,666,400	2,934,600
OFFICE SUPPLIES	1,544	2,675	3,000	3,000	3,000
OPERATING SUPPLIES	33,128	41,611	42,000	42,000	45,000
FUEL	10,790	7,859	12,800	7,000	10,500
EQUIPMENT MAINTENANCE	10,511	15,495	16,000	16,000	16,000
VEHICLE MAINTENANCE	38,436	28,566	25,000	28,000	28,000
COMMUNICATION	370	215	500	500	500
PROFESSIONAL DUES	5,236	4,798	4,800	4,800	4,800
PUBLICATIONS	1,304	1,378	1,500	1,500	1,500
TRAVEL & TRAINING	30,500	26,671	26,000	26,000	33,700
OTHER CONTRACTED SERVICES	42,906	35,498	33,800	33,300	34,550
COMMUNITY RELATIONS	2,428	3,471	4,000	4,000	4,000
TRANSFER TO FIRE SPECIAL REVENUE	4,000	-	-	206	-
TRANSFER TO VEHICLE REPLACEMENT FUND	33,996	159,000	159,000	159,000	158,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	139,608	168,200	196,000	196,000	210,400
TRANSFER TO EQUIPMENT REPLACEMENT FUND	55,500	89,000	62,500	62,500	47,400
OPERATING	410,256	584,437	586,900	583,806	597,350
FURNITURE & EQUIP <\$5000	-	-	1,500	1,275	-
OTHER EQUIPMENT	30,161	17,725	36,125	26,125	22,400
CAPITAL	30,161	17,725	37,625	27,400	22,400
FIRE DIVISION TOTAL	\$ 2,796,086	\$ 3,112,529	\$ 3,250,633	\$ 3,277,606	\$ 3,554,350

PUBLIC WORKS DEPARTMENT

The Public Works Department is a diverse department and is responsible for permits and inspections, planning, community development, animal control, civil engineering, as well as, the operations, repair and maintenance of the City's public streets, sidewalks, bridges, drainage system, traffic control devices, storm water drainage system, street sweeping, solid waste, recycling, fleet maintenance and municipal facilities.

PUBLIC WORKS DEPARTMENT MISSION

To provide exceptional customer service, maintain the City's vision of a safe neighborhood community and strive to enhance the quality of life enjoyed by all residents by providing

PUBLIC WORKS DEPARTMENT DIVISIONS

Administration – Provides management and leadership for the entire Department and is responsible for customer service, emergency management, contract administration, personnel management, public education and managing the City's Capital Improvement Program. (2017 Budget - \$408,100)

Development Services – Provides plan review, permits and inspection services to ensure that all residential and commercial buildings comply with the City's building, plumbing and electrical codes. (2017 Budget - \$479,000)

Streets & Drainage – Maintains the City's streets and storm water drainage system. (2017 Budget - \$453,600)

Facilities Management – Maintains and oversees the City's buildings and related equipment. (2017 Budget - \$819,300)

General Services – Provides fleet maintenance service for nearly 80 vehicles and equipment, and manages and maintains the City's traffic control systems. (2017 Budget - \$767,700)

Planning – Reviews plats, site plans and rezoning applications to ensure compliance with the City's development policies, codes and planning, as well as, enforces City Codes and animal related ordinances. (2017 Budget - \$345,100)

PUBLIC WORKS DEPARTMENT 2017 GOALS

ADMINISTRATION:

- * Continue monitoring and reporting of neighboring agencies infrastructure reconstruction projects to minimize disruptive impact on West U.
- * 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.
- * Begin American Public Works Association (APWA) Accreditation process.

PUBLIC WORKS DEPARTMENT 2017 GOALS (cont'd)

- * Continue to maintain current certifications, licenses and continuing education requirements for staff.
- * Develop a succession and management oversight program.

DEVELOPMENT SERVICES:

- * Comprehensive review of the City's permit process to ensure best practices are being followed and streamline the submittals and issuing permits.
- * Comprehensive review and update of all forms being used by the Department.

STREETS & DRAINAGE:

- * Continue to monitor and review conditions and the need for rehabilitation of Buffalo Speedway and streets in Priority Areas 1, 2 and 3. Continue to maintain these roadways while developing a plan to provide for roadway replacement as well as funding necessary for the replacement.

FACILITIES MAINTENANCE:

- * Continue enhancements to the equipment replacement guidelines for major mechanical equipment.
- * Continue implementation of software management program for inventory, work orders and preventative maintenance.

GENERAL SERVICES:

- * Undertake public information campaign concerning vegetation issues with road clearance, sidewalk clearance and sight visibility issues.
- * Continue to refine the Comprehensive Policy and Procedure Manuals for maintenance divisions.
- * Implement city-wide anti-idling policy for city vehicles.
- * Continue inspection program to ensure compliance with the Manual on Uniform Traffic Control Devices (MUTCD) standards for all road and street pavement markings.
- * Continue implementation of software management program for inventory, work orders and preventative maintenance.

PLANNING:

- * Review ordinances regarding parking nuisances and propose revisions where necessary and practical.
- * Review tree preservation regulations that focus on the preservation of canopy coverage and site conditions versus preservation of individual trees.
- * Implement tree canopy pilot program for diversification of tree species in program area.

PUBLIC WORKS DEPARTMENT 2017 GOALS (cont'd)

- * Review recently enacted non-residential zoning regulations, with an emphasis on parking regulations in the Town Center through a comprehensive review and study (with assistance from a third party consultant) of the parking and traffic patterns currently existing in the Town Center.
- * Evaluate potential zone categories for public/institutional uses.
- * Update the City Comprehensive Plan and Subdivision Regulation
- * Continue to develop and refine code compliance procedures for non-compliant and substandard structures.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees - 18 (2016 authorized full-time employees – 18).
- * Total budget - \$3,272,800 (2016 total budget - \$3,216,701).

PUBLIC WORKS DEPARTMENT

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
<i>Public Works Administration</i>					
Personnel	\$ 236,684	\$ 272,385	\$ 240,619	\$ 234,200	\$ 256,500
Operating charges	105,293	188,668	158,600	157,000	151,600
Capital	-	-	-	-	-
Total	341,977	461,053	399,219	391,200	408,100
<i>Development Services</i>					
Personnel	332,170	369,447	421,839	392,300	451,700
Operating charges	17,257	25,568	26,650	25,500	25,300
Capital	-	-	-	-	2,000
Total	349,427	395,015	448,489	417,800	479,000
<i>Streets & Drainage</i>					
Personnel	110,561	53,141	138,500	125,300	141,900
Operating charges	88,962	100,595	278,700	296,700	307,700
Capital	-	-	-	-	4,000
Total	199,523	153,736	417,200	422,000	453,600
<i>Facilities Maintenance</i>					
Personnel	176,282	188,039	209,056	209,800	207,400
Operating charges	412,301	408,140	606,900	607,800	590,900
Capital	-	7,825	27,500	27,500	21,000
Total	588,583	604,004	843,456	845,100	819,300
<i>General Services</i>					
Personnel	368,592	401,811	424,864	368,800	445,700
Operating charges	162,879	149,599	327,500	309,400	292,000
Capital	11,835	7,251	-	-	30,000
Total	543,306	558,661	752,364	678,200	767,700
<i>Planning</i>					
Personnel	193,946	196,881	213,973	200,950	224,700
Operating charges	61,081	78,691	142,000	120,200	110,400
Capital	-	1,627	-	-	10,000
Total	255,026	277,200	355,973	321,150	345,100
<i>Total Department</i>	\$ 2,277,843	\$ 2,449,669	\$ 3,216,701	\$ 3,075,450	\$ 3,272,800

PUBLIC WORKS DEPARTMENT

Public Works Staffing Schedule (General Fund)

POSITION	GRADE	2016	2017	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works					
Public Works Administration					
Asst. City Manager\Public Works					
Director	IV	1	-	114,951	172,426
Public Works Director	III	-	1	109,477	164,216
Administrative Assistant	205	1	-	41,238	57,734
Development Services					
Chief Building Official	112	1	1	84,366	126,549
Building Inspector	206	2	2	46,100	64,541
Administrative Coordinator	206	-	1	46,100	64,541
Permit Technician	204	2	2	37,355	52,298
Operations					
Maintenance Worker III	204	1	1	37,355	52,298
Maintenance Worker I	202	1	1	30,941	43,318
Facilities Maintenance					
Facilities Maintenance Mgr	111	1	1	71,274	106,911
Facilities Maintenance Tech	205	1	1	41,238	57,734
General Services					
Asst. Director - Public Works	113	1	-	89,035	133,550
General Services Superintendent	112	-	1	84,366	126,549
Lead Traffic Technician	206	1	1	46,100	64,541
Lead Mechanic	207	1	1	51,932	72,704
Mechanic	204	1	1	37,355	52,298
Traffic Technician	203	1	1	33,472	46,861
Planning					
City Planner	112	1	1	84,366	126,549
Code Enforcement/ACO	205	1	1	41,238	57,734
Total Public Works		18	18		

PUBLIC WORKS DEPARTMENT

Public Works Administration Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 177,956	\$ 204,934	\$ 165,019	\$ 174,300	\$ 174,200
OVERTIME	371	538	2,000	-	-
LONGEVITY	1,000	1,120	1,300	1,300	1,800
HEALTH & DENTAL	13,180	12,337	24,100	6,600	27,300
TMRS	19,203	26,017	20,800	23,700	25,200
FICA	12,512	13,459	12,700	13,900	13,500
WORKERS COMPENSATION	393	429	400	400	400
ALLOWANCES	6,869	7,097	6,900	7,800	6,900
OTHER BENEFITS	1,706	1,786	1,400	1,200	1,400
EMPLOYEE RELATIONS	3,494	4,668	6,000	5,000	5,800
PERSONNEL	236,684	272,385	240,619	234,200	256,500
OFFICE SUPPLIES	7,967	10,411	11,000	9,500	3,000
OPERATING SUPPLIES	789	1,953	1,300	1,300	2,300
EQUIPMENT MAINTENANCE	-	-	1,000	-	-
COMMUNICATION	716	54	3,000	2,000	3,000
ELECTRIC SERVICE	6,525	6,239	7,000	6,500	6,500
CONSULTANTS	5,577	64,902	35,000	35,000	35,000
EQUIPMENT LEASE/RENTAL	6,802	7,345	7,200	7,200	7,200
PROFESSIONAL DUES	2,229	2,424	2,100	2,000	2,000
PUBLICATIONS	365	-	-	-	-
TRAVEL & TRAINING	731	3,857	8,500	8,000	6,500
CREDIT CARD FEES	-	-	8,000	9,500	9,500
OTHER CONTRACTED SERVICES	270	23,420	23,500	25,000	20,000
COMMUNITY RELATIONS	722	64	1,000	1,000	500
TRANSFER TO CAPITAL RESERVE FUND	15,000	-	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	57,600	68,000	50,000	50,000	56,100
OPERATING	105,293	188,668	158,600	157,000	151,600
PUBLIC WORKS ADMINISTRATION DIVISION TOTAL	\$ 341,977	\$ 461,053	\$ 399,219	\$ 391,200	\$ 408,100

PUBLIC WORKS DEPARTMENT

Development Services Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 248,501	\$ 270,030	\$ 299,189	\$ 285,400	\$ 306,000
OVERTIME	3,853	5,614	4,900	6,800	3,500
LONGEVITY	2,349	2,505	2,800	1,800	2,000
HEALTH & DENTAL	28,269	29,629	48,200	31,100	66,900
TMRS	26,464	34,095	37,100	38,400	43,100
FICA	16,849	21,012	23,300	22,400	23,800
WORKERS COMPENSATION	846	1,026	1,150	800	1,200
ALLOWANCES	1,964	2,057	2,100	2,000	2,100
OTHER BENEFITS	3,003	3,481	3,100	3,600	3,100
EMPLOYEE RELATIONS	73	-	-	-	-
PERSONNEL	332,170	369,447	421,839	392,300	451,700
OFFICE SUPPLIES	1,387	909	1,000	1,000	1,000
OPERATING SUPPLIES	2,315	3,998	3,400	3,000	3,000
FUEL	1,332	1,029	1,300	1,100	1,500
VEHICLE MAINTENANCE	1,489	417	1,500	1,000	1,200
COMMUNICATION	366	1,101	1,000	1,000	1,000
EQUIPMENT LEASE/RENTAL	1,565	1,595	1,800	1,800	1,800
PROFESSIONAL DUES	664	492	800	800	800
PUBLICATIONS	116	150	300	300	500
TRAVEL & TRAINING	3,031	2,371	6,550	6,500	6,500
OTHER CONTRACTED SERVICES	452	8,363	700	700	700
COMMUNITY RELATIONS	41	644	3,300	3,300	2,300
TRANSFER TO VEHICLE REPLACEMENT FUND	4,500	4,500	5,000	5,000	5,000
OPERATING	17,257	25,568	26,650	25,500	25,300
FURNITURE & EQUIP <\$5000	-	-	-	-	2,000
CAPITAL	-	-	-	-	2,000
DEVELOPMENT SERVICES DIVISION TOTAL	\$ 349,427	\$ 395,015	\$ 448,489	\$ 417,800	\$ 479,000

PUBLIC WORKS DEPARTMENT

Streets & Drainage Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 68,471	\$ 31,158	\$ 78,700	\$ 72,600	\$ 79,600
ON CALL	3,167	1,587	3,800	2,300	3,300
OVERTIME	10,174	5,026	10,000	6,500	8,000
LONGEVITY	502	200	400	300	400
HEALTH & DENTAL	10,488	6,201	24,100	23,500	27,300
TMRS	8,483	4,620	10,800	10,600	12,400
FICA	6,245	2,879	6,800	6,100	6,900
WORKERS COMPENSATION	1,793	833	2,200	2,000	2,300
OTHER BENEFITS	1,200	637	1,700	1,400	1,700
EMPLOYEE RELATIONS	40	-	-	-	-
PERSONNEL	110,561	53,141	138,500	125,300	141,900
OPERATING SUPPLIES	504	996	1,000	1,500	1,500
FUEL	3,614	1,608	3,500	2,500	4,100
EQUIPMENT MAINTENANCE	-	90	500	500	500
DRAINAGE MAINTENANCE	10,677	22,077	20,000	20,000	20,000
STREET MAINTENANCE	51,643	51,294	50,000	70,000	75,000
TRAFFIC CONTROL MAINTENANCE	-	-	-	-	1,000
COMMUNICATION	-	-	1,500	1,000	500
TRAVEL & TRAINING	-	-	300	300	300
OTHER CONTRACTED SERVICES	14,520	15,657	12,500	12,500	15,000
COMMUNITY RELATIONS	-	873	2,000	1,000	1,000
TRANSFER TO VEHICLE REPLACEMENT FUND	8,004	8,000	8,000	8,000	8,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	179,400	179,400	180,800
OPERATING	88,962	100,595	278,700	296,700	307,700
OTHER EQUIPMENT	-	-	-	-	4,000
CAPITAL	-	-	-	-	4,000
STREETS & DRAINAGE DIVISION TOTAL	\$ 199,523	\$ 153,736	\$ 417,200	\$ 422,000	\$ 453,600

PUBLIC WORKS DEPARTMENT

Facility Maintenance Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 118,345	\$ 124,976	\$ 135,956	\$ 133,700	\$ 135,900
PART-TIME WAGES	-	-	6,000	-	-
ON CALL	2,771	2,721	2,800	2,700	2,800
OVERTIME	4,045	2,854	4,000	3,000	3,000
LONGEVITY	670	790	900	900	600
HEALTH & DENTAL	21,256	23,305	24,000	33,400	27,200
TMRS	13,191	16,249	17,100	18,500	19,600
FICA	9,393	9,800	11,200	10,500	11,200
WORKERS COMPENSATION	2,812	3,038	3,200	3,600	3,200
ALLOWANCES	2,049	2,057	2,100	2,000	2,100
OTHER BENEFITS	1,484	1,533	1,800	1,500	1,800
EMPLOYEE RELATIONS	267	715	-	-	-
PERSONNEL	176,282	188,039	209,056	209,800	207,400
OFFICE SUPPLIES	-	122	400	200	400
OPERATING SUPPLIES	1,301	2,018	4,000	4,000	3,800
FUEL	1,154	570	900	500	600
EMERGENCY GENERATOR FUEL	2,319	3,684	-	3,700	3,700
EQUIPMENT MAINTENANCE	45,320	45,936	55,000	53,500	52,500
VEHICLE MAINTENANCE	714	463	1,500	1,000	1,100
BUILDING & GROUNDS MAINTENANCE	59,016	58,189	58,000	58,000	48,000
PROFESSIONAL DUES	546	620	700	500	500
TRAVEL & TRAINING	6,186	5,346	5,400	5,400	5,000
OTHER CONTRACTED SERVICES	274,936	270,492	281,000	281,000	270,000
TRANSFER TO VEHICLE REPLACEMENT FUND	9,504	8,000	8,000	8,000	8,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	11,304	12,700	19,500	19,500	23,300
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	172,500	172,500	174,000
OPERATING	412,301	408,140	606,900	607,800	590,900
OTHER EQUIPMENT	-	7,825	27,500	27,500	5,000
OTHER CONSTRUCTION COSTS	-	-	-	-	16,000
CAPITAL	-	7,825	27,500	27,500	21,000
FACILITY MAINTENANCE TOTAL	\$ 588,583	\$ 604,004	\$ 843,456	\$ 845,100	\$ 819,300

PUBLIC WORKS DEPARTMENT

General Services Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 240,201	\$ 259,445	\$ 272,264	\$ 237,300	\$ 284,700
ON CALL	10,946	11,415	11,000	10,600	11,000
OVERTIME	7,402	8,634	8,000	9,700	6,000
LONGEVITY	1,950	2,040	3,000	1,600	2,000
HEALTH & DENTAL	50,526	51,515	57,000	41,200	65,200
TMRS	27,075	34,840	36,500	34,300	40,200
FICA	18,826	20,665	23,100	19,700	22,400
WORKERS COMPENSATION	5,806	5,293	8,300	4,900	8,500
ALLOWANCES	2,049	4,657	2,100	6,600	2,100
OTHER BENEFITS	3,234	3,306	3,600	2,900	3,600
EMPLOYEE RELATIONS	578	-	-	-	-
PERSONNEL	368,592	401,811	424,864	368,800	445,700
OFFICE SUPPLIES	397	192	600	500	500
OPERATING SUPPLIES	10,409	11,177	13,000	10,000	9,500
FUEL	9,902	3,846	6,000	5,500	11,000
EQUIPMENT MAINTENANCE	4,238	9,250	7,500	4,000	4,000
VEHICLE MAINTENANCE	12,953	7,259	13,000	10,000	10,000
TRAFFIC CONTROL MAINTENANCE	23,576	21,914	30,000	25,000	26,500
ELECTRIC SERVICE	4,497	4,877	4,800	4,500	4,500
NATURAL GAS SERVICE	-	834	1,000	1,000	1,000
EQUIPMENT LEASE/RENTAL	711	664	800	800	800
PROFESSIONAL DUES	2,450	1,953	4,300	3,500	4,100
PUBLICATIONS	521	395	500	400	500
TRAVEL & TRAINING	6,974	12,639	13,500	8,000	10,000
OTHER CONTRACTED SERVICES	23,254	14,099	50,500	55,000	33,000
COMMUNITY RELATIONS	93	-	5,800	5,000	3,000
TRANSFER TO VEHICLE REPLACEMENT FUND	33,504	32,000	31,000	31,000	31,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	29,400	28,500	32,500	32,500	28,900
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	112,700	112,700	113,700
OPERATING	162,879	149,599	327,500	309,400	292,000
FURNITURE & EQUIP <\$5000	8,690	-	-	-	-
OTHER EQUIPMENT	3,145	-	-	-	-
CONSTRUCTION COSTS	-	7,251	-	-	30,000
CAPITAL	11,835	7,251	-	-	30,000
GENERAL SERVICES DIVISION TOTAL	\$ 543,306	\$ 558,661	\$ 752,364	\$ 678,200	\$ 767,700

PUBLIC WORKS DEPARTMENT

Planning Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 144,106	\$ 147,825	\$ 160,473	\$ 151,000	\$ 164,900
PART-TIME WAGES	1,724	-	-	-	-
OVERTIME	147	705	1,000	800	1,000
LONGEVITY	1,330	1,450	1,600	1,600	1,700
HEALTH & DENTAL	16,825	13,867	16,000	12,600	18,000
TMRS	15,141	18,406	19,600	20,100	23,200
FICA	11,101	11,389	12,300	11,700	12,800
WORKERS COMPENSATION	494	439	500	400	500
ALLOWANCES	1,205	1,210	1,200	1,150	1,300
OTHER BENEFITS	1,872	1,589	1,300	1,600	1,300
PERSONNEL	193,946	196,881	213,973	200,950	224,700
OFFICE SUPPLIES	800	203	300	300	500
OPERATING SUPPLIES	2,723	2,868	7,700	7,000	5,200
FUEL	3,272	2,045	3,200	2,200	3,000
CONSULTANTS	-	902	50,000	35,000	15,000
VEHICLE MAINTENANCE	1,725	1,654	1,500	1,400	1,200
COMMUNICATION	1,516	5,661	5,600	3,800	4,000
ELECTRIC SERVICE	-	-	900	900	900
PROFESSIONAL DUES	426	373	1,000	1,000	1,000
PUBLICATIONS	121	-	-	-	-
TRAVEL & TRAINING	577	764	3,400	2,000	4,900
OTHER CONTRACTED SERVICES	44,425	57,469	60,400	60,400	66,400
COMMUNITY RELATIONS	-	1,253	3,000	1,200	3,000
TRANSFER TO VEHICLE REPLACEMENT					
FUND	5,496	5,500	5,000	5,000	5,300
OPERATING	61,081	78,691	142,000	120,200	110,400
FURNITURE & EQUIP <\$5000	-	1,627	-	-	10,000
CAPITAL	-	1,627	-	-	10,000
PLANNING DIVISION TOTAL	\$ 255,026	\$ 277,200	\$ 355,973	\$ 321,150	\$ 345,100

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. (2017 Budget - \$731,100).

Senior Services – Provides transportation, leisure and social services for the senior citizens of West University Place. (2017 Budget - \$371,500).

Recreation Center – Cost center for the operation of the pool and recreation facilities at the West University Place Recreation Center. (2017 Budget - \$1,435,700).

Parks Maintenance – Maintains the city's parks and landscaping. (2017 Budget - \$653,600).

Colonial Park Pool – Operation of the pool at Colonial Park. (2017 Budget - \$548,000).

PARKS AND RECREATION DEPARTMENT 2017 GOALS

- * Pursue purchase and development of additional parkland per approved 2006 bond election, as directed by City Council.
- * Complete the redevelopment of the west end of Colonial Park to allow for year round access/use of green space immediately west of the pool deck.
- * Evaluate and make recommendation on parking solutions around the West U Recreation Center during overlapping events.
- * Evaluate and make recommendation on Bellaire Blvd. hike and bike access with City of Bellaire.
- * Work with administration in evaluating and making recommendation to determine resident satisfaction with current services.
- * Continue the Summer Park Maintenance and Recreation Division Intern program.

PARKS AND RECREATION DEPARTMENT 2017 GOALS (cont'd)

- * Continue the parks and medians beautification projects that were launched in 2014, to include more color beds, improved irrigation and additional facility landscapes.
- * 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 \$1,500,000.00 in revenue in 2016 through fee-based leisure program offerings, recreational facilities membership sales, Friends fundraising efforts 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.
- * 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 fundraising projects:
 - Fathers & Flashlights
 - Park Lovers Ball
 - Park Paver Program
 - Stork Program
- * 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 city-wide 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, Park Maintenance personnel and the Senior Services Division part-time positions of Rental Caretaker and Senior Driver.
- * Continue investigating 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 2017 - 12 (2016 authorized full-time employees - 12).
- * Total 2017 budget - \$3,739,900 (2016 total budget - \$3,660,800).

PARKS & RECREATION DEPARTMENT

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
<i>P&R Administration</i>					
Personnel	\$ 335,673	\$ 377,729	\$ 385,700	\$ 378,300	\$ 512,200
Operating charges	160,017	211,185	231,700	227,800	218,900
Total	495,690	588,914	617,400	606,100	731,100
<i>Senior Services</i>					
Personnel	177,095	189,990	211,300	199,350	233,600
Operating charges	106,227	106,367	130,300	125,900	137,900
Total	283,323	296,357	341,600	325,250	371,500
<i>Recreation Center</i>					
Personnel	471,263	515,717	560,700	543,300	606,000
Operating charges	656,618	608,898	877,600	874,605	817,000
Capital	-	44,033	28,000	55,030	12,700
Total	1,127,881	1,168,648	1,466,300	1,472,935	1,435,700
<i>Parks Maintenance</i>					
Personnel	147,970	170,637	215,000	194,300	217,200
Operating charges	364,961	298,609	424,800	409,000	436,400
Capital	4,858	-	-	-	-
Total	517,789	469,246	639,800	603,300	653,600
<i>Colonial Park</i>					
Personnel	148,438	140,305	176,000	175,900	177,600
Operating charges	199,090	201,198	395,700	395,160	364,400
Capital	3,570	-	24,000	24,000	6,000
Total	351,099	341,504	595,700	595,060	548,000
Total Department	\$ 2,775,782	\$ 2,864,669	\$ 3,660,800	\$ 3,602,645	\$ 3,739,900

Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2016	2017	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Parks and Recreation</i>					
<i>Community Building</i>					
Parks and Recreation Director	III	1	1	109,477	164,216
Assistant Parks & Recreation Director					
Director	112	1	1	84,366	126,549
Executive Director FWUP	109	1	1	60,677	84,948
<i>Senior Services</i>					
Senior Services Manager	110	1	1	64,560	90,383
Recreation Specialist	205	1	1	41,238	57,734
<i>Recreation Center</i>					
Recreation Manager	111	1	1	71,274	106,911
Assistant Recreation Mgr	206	1	1	46,100	64,541
Recreation Specialist	205	2	2	41,238	57,734
<i>Parks Maintenance</i>					
Park Maintenance Supervisor	207	1	1	51,932	72,704
Parks Technician	201	2	2	29,543	41,361
Total Parks and Recreation Department		12	12		

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Administration Division Line Item

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 247,484	\$ 275,888	\$ 282,400	\$ 271,300	\$ 369,100
LONGEVITY	2,550	2,730	3,000	3,000	2,400
HEALTH & DENTAL	27,131	30,958	31,100	34,100	47,400
TMRS	26,709	35,009	35,100	36,400	52,300
FICA	18,207	20,002	21,500	20,800	28,400
WORKERS COMPENSATION	918	576	600	600	600
ALLOWANCES	8,917	8,954	8,900	8,600	8,900
OTHER BENEFITS	2,486	2,559	2,100	2,500	2,100
EMPLOYEE RELATIONS	1,271	1,052	1,000	1,000	1,000
PERSONNEL	335,673	377,729	385,700	378,300	512,200
OFFICE SUPPLIES	1,100	957	1,000	1,000	1,000
OPERATING SUPPLIES	3,010	2,784	2,700	2,700	2,700
SWIMMING POOL MAINTENANCE	45	-	-	-	-
COMMUNICATION	27,910	23,628	23,000	23,000	24,000
ELECTRIC SERVICE	10,337	11,160	11,400	10,000	10,000
NATURAL GAS SERVICE	-	2,284	5,000	2,500	2,500
EQUIPMENT LEASE/RENTAL	3,681	4,226	4,000	4,000	4,000
PROFESSIONAL DUES	3,454	2,785	3,100	3,100	3,400
TRAVEL & TRAINING	4,205	5,650	5,700	5,700	5,700
TRI-SPORTS	80,000	125,000	125,000	125,000	125,000
COMMUNITY RELATIONS	3,067	4,611	4,500	4,500	4,500
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	23,208	28,100	46,300	46,300	36,100
OPERATING	160,017	211,185	231,700	227,800	218,900
PARKS AND RECREATION ADMINISTRATION DIVISION TOTAL	\$ 495,690	\$ 588,914	\$ 617,400	\$ 606,100	\$ 731,100

PARKS AND RECREATION DEPARTMENT

Senior Services Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 112,062	\$ 116,232	\$ 124,700	\$ 117,000	\$ 129,500
PART-TIME WAGES	24,385	28,096	36,600	36,000	48,000
OVERTIME	764	1,419	1,700	800	1,200
LONGEVITY	1,180	1,300	1,400	1,400	1,600
HEALTH & DENTAL	14,481	15,408	16,600	15,900	18,600
TMRS	11,757	14,483	15,300	15,600	18,200
FICA	10,093	10,820	12,500	10,400	13,800
WORKERS COMPENSATION	914	755	1,200	700	1,400
OTHER BENEFITS	1,458	1,477	1,300	1,500	1,300
EMPLOYEE RELATIONS	-	-	-	50	-
PERSONNEL	177,095	189,990	211,300	199,350	233,600
OFFICE SUPPLIES	472	748	1,000	1,000	1,000
OPERATING SUPPLIES	2,826	2,218	5,500	2,000	5,500
FUEL	2,117	1,094	1,600	1,300	1,800
VEHICLE MAINTENANCE	299	1,339	2,000	1,500	1,500
COMMUNICATION	8,321	6,628	8,500	8,000	8,500
EQUIPMENT LEASE/RENTAL	962	981	1,200	1,200	1,200
PROFESSIONAL DUES	225	506	300	300	300
TRAVEL & TRAINING	1,085	1,023	1,700	1,200	1,700
CREDIT CARD FEES	-	-	1,500	2,400	2,400
INSTRUCTOR FEES	31,376	32,156	32,000	32,000	32,000
COMMUNITY RELATIONS	14,551	12,765	18,000	18,000	18,000
BOARDS AND COMMITTEES	3,397	4,007	4,000	4,000	4,000
TRANSFER TO VEHICLE REPLACEMENT FUND	9,000	8,700	9,000	9,000	9,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	31,596	34,200	38,500	38,500	46,200
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	5,500	5,500	4,800
OPERATING	106,227	106,367	130,300	125,900	137,900
SENIOR SERVICES DIVISION TOTAL	\$ 283,323	\$ 296,357	\$ 341,600	\$ 325,250	\$ 371,500

PARKS AND RECREATION DEPARTMENT

Recreation Center Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 193,587	\$ 231,793	\$ 231,000	\$ 216,500	\$ 239,800
PART-TIME WAGES	189,691	179,096	201,000	201,000	221,300
ON CALL	1,191	1,032	1,700	1,300	1,700
OVERTIME	3,819	8,794	10,500	11,400	12,400
LONGEVITY	1,183	1,175	1,400	1,400	1,600
HEALTH & DENTAL	21,026	24,011	36,600	25,200	41,400
TMRS	20,040	27,974	29,600	39,800	35,400
FICA	28,317	30,505	33,800	33,100	36,300
WORKERS COMPENSATION	6,196	4,398	8,500	6,500	9,500
ALLOWANCES	4,097	4,114	4,100	4,100	4,100
OTHER BENEFITS	2,115	2,826	2,500	3,000	2,500
PERSONNEL	471,263	515,717	560,700	543,300	606,000
OFFICE SUPPLIES	2,353	2,366	4,400	5,000	4,300
OPERATING SUPPLIES	56,493	34,003	55,000	62,000	61,700
TREATMENT CHEMICALS	11,647	9,975	14,000	14,000	14,300
EQUIPMENT MAINTENANCE	28,786	9,936	8,700	9,630	6,200
SWIMMING POOL MAINTENANCE	23,184	21,140	44,600	26,675	26,500
COMMUNICATION	2,319	774	1,900	1,900	1,700
ELECTRIC SERVICE	83,899	91,713	94,600	95,000	95,000
NATURAL GAS SERVICE	-	17,870	21,000	20,000	20,000
EQUIPMENT LEASE/RENTAL	7,996	5,909	7,800	7,800	7,500
PROFESSIONAL DUES	759	1,375	1,600	1,600	1,600
TRAVEL & TRAINING	7,784	9,976	10,300	17,300	11,600
CREDIT CARD FEES	-	-	20,200	22,000	20,200
INSTRUCTOR FEES	332,002	299,062	342,800	341,000	342,700
TRANSFER TO TECHNOLOGY					
MANAGEMENT FUND	99,396	104,800	122,100	122,100	85,500
TRANSFER TO EQUIPMENT REPLACEMENT					
FUND	-	-	128,600	128,600	118,200
OPERATING	656,618	608,898	877,600	874,605	817,000
FURNITURE & EQUIP <\$5000	-	44,033	28,000	55,030	12,700
CAPITAL	-	44,033	28,000	55,030	12,700
RECREATION CENTER DIVISION TOTAL	\$ 1,127,881	\$ 1,168,648	\$ 1,466,300	\$ 1,472,935	\$ 1,435,700

PARKS AND RECREATION DEPARTMENT

Parks Maintenance Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 86,636	\$ 106,296	\$ 129,000	\$ 122,200	\$ 122,200
PART-TIME WAGES	15,548	4,829	6,000	5,000	6,000
ON CALL	1,620	1,623	2,000	1,500	1,800
OVERTIME	1,296	3,148	3,200	3,900	5,400
LONGEVITY	250	370	600	600	500
HEALTH & DENTAL	21,076	25,632	41,000	28,400	46,600
TMRS	9,163	14,081	16,100	16,400	17,900
FICA	7,816	8,708	10,500	9,800	10,200
WORKERS COMPENSATION	1,992	2,121	2,700	2,400	2,700
ALLOWANCES	1,205	2,085	2,100	2,100	2,100
OTHER BENEFITS	1,370	1,744	1,800	2,000	1,800
PERSONNEL	147,970	170,637	215,000	194,300	217,200
OFFICE SUPPLIES	261	290	300	300	300
OPERATING SUPPLIES	2,526	4,481	5,200	5,000	5,200
FUEL	4,787	3,594	5,500	3,200	4,800
EQUIPMENT MAINTENANCE	637	1,001	1,300	1,300	1,300
VEHICLE MAINTENANCE	1,679	3,047	3,000	1,000	1,000
BUILDING & GROUNDS MAINTENANCE	129,383	96,874	115,000	105,000	104,000
ELECTRIC SERVICE	18,671	20,207	19,400	18,000	18,000
TRAVEL & TRAINING	3,864	2,875	4,000	4,600	4,500
OTHER CONTRACTED SERVICES	167,256	143,140	187,500	187,000	203,000
TRANSFER TO CAPITAL PROJECT FUND	14,500	-	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	8,496	8,300	8,000	8,000	8,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	12,900	14,800	16,200	16,200	20,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	59,400	59,400	66,300
OPERATING	364,961	298,609	424,800	409,000	436,400
TRUCKS	4,858	-	-	-	-
CAPITAL	4,858	-	-	-	-
PARKS MAINTENANCE DIVISION TOTAL	\$ 517,789	\$ 469,246	\$ 639,800	\$ 603,300	\$ 653,600

PARKS AND RECREATION DEPARTMENT

Colonial Park Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ (488)	\$ 6,572	\$ -	\$ -	\$ -
PART-TIME WAGES	134,075	119,270	160,600	160,600	162,000
OVERTIME	-	27	-	-	-
FICA	11,897	11,541	12,300	12,200	12,400
WORKERS COMPENSATION	2,955	2,896	3,100	3,100	3,200
PERSONNEL	148,438	140,305	176,000	175,900	177,600
OFFICE SUPPLIES	1,091	1,079	2,000	2,000	2,000
OPERATING SUPPLIES	10,144	25,313	27,100	27,000	33,600
TREATMENT CHEMICALS	14,674	17,005	17,600	17,510	17,500
EQUIPMENT MAINTENANCE	335	187	3,000	3,000	3,000
SWIMMING POOL MAINTENANCE	73,775	46,903	80,700	80,700	56,100
COMMUNICATION	512	117	700	700	800
ELECTRIC SERVICE	38,888	46,393	46,900	47,000	47,000
NATURAL GAS SERVICE	-	2,965	4,000	3,500	4,000
EQUIPMENT LEASE/RENTAL	784	637	900	750	800
CREDIT CARD FEES	-	-	2,400	2,600	2,400
INSTRUCTOR FEES	988	-	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	57,900	60,600	65,000	65,000	50,700
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	-	145,400	145,400	146,500
OPERATING	199,090	201,198	395,700	395,160	364,400
FURNITURE & EQUIP < \$5000	3,570	-	24,000	24,000	6,000
CAPITAL	3,570	-	24,000	24,000	6,000
COLONIAL PARK DIVISION TOTAL	\$ 351,099	\$ 341,504	\$ 595,700	\$ 595,060	\$ 548,000

GENERAL FUND

Transfers

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
TRANSFER FROM WATER & SEWER FUND	1,250,004	1,250,000	1,250,000	204,500	1,545,500
TRANSFER FROM SOLID WASTE FUND	309,996	310,000	310,000	310,000	59,400
TRANSFER FROM EMPLOYEE BENEFIT FUND	-	-	-	-	146,500
TRANSFERS IN	<u>\$ 1,560,000</u>	<u>\$ 1,560,000</u>	<u>\$ 1,560,000</u>	<u>\$ 514,500</u>	<u>\$ 1,751,400</u>
TRANSFER TO CAPITAL PROJECT FUND	223,000	-	-	-	-
TRANSFER TO CAPITAL RESERVE FUND	200,004	79,300	500,000	500,000	500,000
TRANSFERS OUT	<u>\$ 423,004</u>	<u>\$ 79,300</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>

Summary Discussion

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 2017 debt service payments requires an *ad valorem* tax rate of \$.13123 per \$100 of assessed value in tax year 2016, a decrease of 11.68% or \$0.01735 per \$100.

In 2017, the Debt Service Fund will pay \$8,923,718 of debt service and fiscal agent fees, a decrease of \$813,663 from 2016. This increase is due to the refinancing of the remaining certain maturities of the existing water and sewer revenue supported debt.

In September 2010, City Council authorized the issuance of Certificates of Obligation, Series 2010A as well as the issuance of Permanent Improvement Refunding Bonds, Series 2010. The 2010A certificates were issued for the purpose of funding the purchase of two properties adjacent to the existing police building while the 2010 refunding bonds were used to refund 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. The refunding projected a present value savings of approximately \$440,000 over the life of the bonds.

In November 2011, City Council authorized the issuance of Certificates of Obligation, Series 2011 as well as the issuance of Permanent Improvement Refunding Bonds, Series 2011. The 2011 certificates were used to fund storm water detention and drainage facilities while the 2011 refunding bonds were issued for the purpose refunding of a portion of the outstanding debt obligations of the city, specifically an additional portion of the Permanent Improvement and Refunding Bonds, Series 2002 and the 2001A and 2001B Water & Wastewater Revenue Bonds. 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 2011 refunding bonds that is directly associated with the revenue bonds is funded by a transfer from the water and sewer fund. The refunding projected a present value savings of approximately \$408,600 over a nine year period.

On March 12, 2012, City Council authorized the issuance of Permanent Improvement Refunding Bonds, Series 2012 for the purpose of refunding certain maturities of the Certificates of Obligation, Series 2003. The refunding projected a present value savings of approximately \$725,000 over a seven year period.

On April 9, 2013, City Council authorized the issuance of \$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 present value savings over the life of the bonds of approximately \$1.26 million.

On January 11, 2016, the city closed on General Obligation Refunding Bonds, Series 2016, issued as a private placement. The bonds proceeds were used to refund the remaining portion of the outstanding Waterworks and Sewer System Revenue Refunding Bonds, Series 2005. The refunding was projected to provide a present value savings of approximately 175,900 over a period of six years. The debt service on the 2016 refunding bonds that is directly associated with the revenue bonds is funded by a transfer from the water and sewer fund.

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 2016 is estimated to be \$5.89 billion, the current debt limit under this provision is \$294.37 million. As of December 31, 2016, the city will owe a total of \$52.91 million to bondholders for all existing outstanding principal. Of this total, the Debt Service Fund, using property taxes, will provide \$46.61 million. The funding for the remaining \$6.3 million in 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.

FUTURE ACTIVITY

Annual debt service on the current outstanding bonds will reach a maximum of \$8.9 million in 2020 when the outstanding bonds issued prior to 2009 will be retired. During the recent period of historically low interest rates, the city refunded all bonds that were available for refunding, significantly reducing interest that the city had to pay. With most outstanding bonds at interest rates close to the current market, future refundings will be rare.

DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES:					
CURRENT YEAR PROPERTY TAXES	\$ 7,738,872	\$ 8,063,004	\$ 8,034,500	\$ 8,034,500	\$ 7,713,715
PRIOR YEAR PROPERTY TAXES	11,866	22,606	10,000	10,000	10,000
PENALTY AND INTEREST	35,656	35,269	25,000	35,000	35,000
EARNINGS ON INVESTMENTS	3,415	5,214	2,500	3,000	2,500
TRANSFER FROM WATER & SEWER FUND	378,504	383,800	383,950	1,193,563	1,193,554
GENERAL OBLIGATION BOND PROCEEDS	-	-	-	3,170,000	-
TOTAL REVENUES	8,168,313	8,509,893	8,455,950	12,446,063	8,954,769
EXPENDITURES:					
BOND PRINCIPAL	6,190,000	6,420,000	6,580,000	7,370,000	7,485,000
INTEREST ON BONDS	1,891,944	1,676,905	1,513,800	2,263,888	1,422,468
FISCAL AGENT FEES	15,000	13,750	16,250	17,000	16,250
ISSUANCE COSTS	-	-	-	91,300	-
PAYMENT TO REFUNDED BOND ESCROW	-	-	-	3,117,900	-
TOTAL EXPENDITURES	8,096,944	8,110,655	8,110,050	12,860,088	8,923,718
NET REVENUES	71,369	399,238	345,900	(414,025)	31,051
BEGINNING BALANCE	95,669	167,038	503,737	566,276	152,251
ENDING BALANCE	\$ 167,038	\$ 566,276	\$ 849,637	\$ 152,251	\$ 183,302

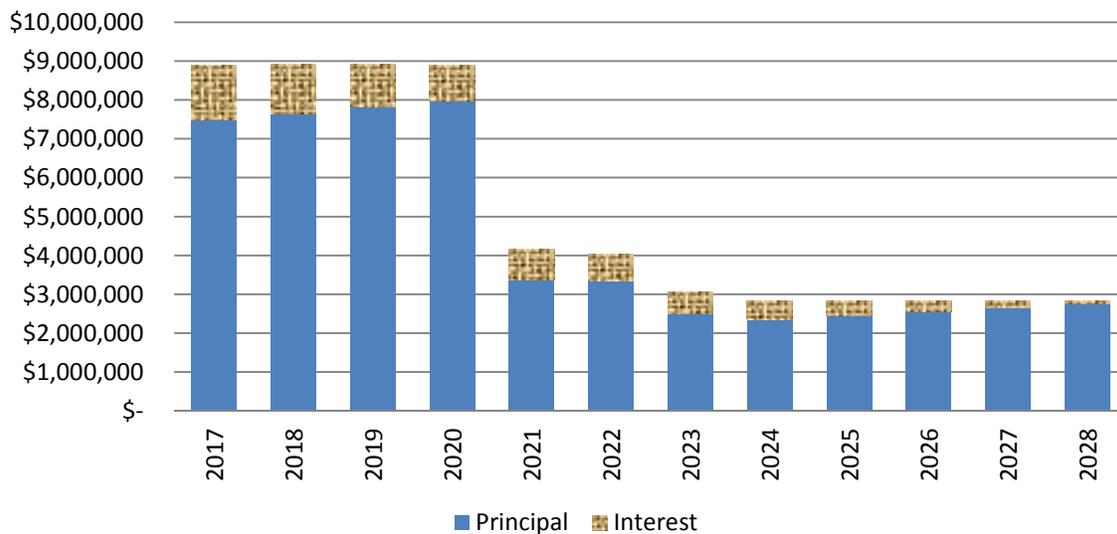
**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
SCHEDULE OF FISCAL YEAR REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2017	Principal & Interest Requirements for 2017			Principal Outstanding December 31, 2017	
				Principal	Interest	Total		
2001	Certificates of Obligation	\$ 3,325,000	\$ 590,000	\$ 590,000	\$ 12,980	\$ 602,980	\$ -	
2009	Permanent Improvement & Refunding	11,740,000	8,615,000	495,000	348,900	843,900	8,120,000	
2009	Certificates of Obligation	1,295,000	1,065,000	45,000	43,431	88,431	1,020,000	
2010	Permanent Improvement	5,000,000	4,760,000	75,000	177,350	252,350	4,685,000	
2010	Permanent Improvement Refunding	11,145,000	6,050,000	1,170,000	188,200	1,358,200	4,880,000	
2010	Certificates of Obligation	6,900,000	6,505,000	110,000	242,563	352,563	6,395,000	
2010A	Certificates of Obligation	1,660,000	1,195,000	80,000	42,800	122,800	1,115,000	
2011	Permanent Improvement Refunding	4,790,000	1,640,000	425,000	40,700	465,700	1,215,000	
2011	Certificates of Obligation	910,000	810,000	20,000	17,825	37,825	790,000	
2012	Permanent Improvement Refunding	8,555,000	7,185,000	760,000	136,100	896,100	6,425,000	
2013	Permanent Improvement Refunding	16,360,000	12,110,000	3,305,000	140,190	3,445,190	8,805,000	
2016	General Obligation Refunding	3,170,000	2,380,000	410,000	31,429	441,429	1,970,000	
				<u>\$ 52,905,000</u>	<u>\$ 7,485,000</u>	<u>\$ 1,422,468</u>	<u>\$ 8,907,468</u>	<u>\$ 45,420,000</u>

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2017**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Interest	Total
2017	7,485,000	747,279	675,189	1,422,468	8,907,468
2018	7,655,000	675,189	595,696	1,270,885	8,925,885
2019	7,815,000	595,696	513,979	1,109,674	8,924,674
2020	7,965,000	513,979	427,130	941,108	8,906,108
2021	3,375,000	427,130	370,878	798,007	4,173,007
2022	3,345,000	370,878	313,150	684,028	4,029,028
2023	2,500,000	313,150	267,263	580,413	3,080,413
2024	2,345,000	267,263	219,163	486,425	2,831,425
2025	2,445,000	219,163	167,750	386,913	2,831,913
2026	2,550,000	167,750	114,125	281,875	2,831,875
2027	2,660,000	114,125	58,175	172,300	2,832,300
2028	2,765,000	58,175	-	58,175	2,823,175
	\$ 52,905,000	\$ 4,469,774	\$ 3,722,495	\$ 8,192,269	\$ 61,097,269

Annual Debt Service Requirements



Summary Discussion

The Water and Sewer Fund (W&S Fund) is an enterprise fund and, as business enterprises in the private sector, is meant to be self-supporting. The W&S 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 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

2016 Financial Activity - W&S Fund gross revenues are expected to be \$7.26 million, slightly above the budget of \$6.95 million due to higher than expected sales at the beginning of 2016.

Operating expenditures in 2016 are expected to be approximately \$4.50 million, which is slightly above 2016 Budget appropriations of \$4.43 million. Debt service, administrative cost and a transfer to the Water & Sewer Capital Project Fund adds \$2.10 million more to the total expenditures. Altogether, W&S Fund 2016 expenditures are expected to total approximately \$6.60 million which is below the 2016 Budget of \$7.86 million. Transfers to the general fund and the capital project fund were reduced or eliminated in 2016 due to a revenue overstatement error in the budget presentation in prior years. The reduction in the transfers was necessary to maintain the 10% fund reserve requirement as of December 31.

The 2017 Budget - The 2017 Budget anticipates total Water and Sewer Utility Fund revenues of approximately \$7.24 million. The City of Houston has not indicated the amount of the annual surface water contract rates for 2017; therefore, no water or sewer rate increases are included in this budget. When the rate increase is announced after this budget adoption, West U will adjust the rates at which customers are billed to cover any impact a rate increase from the City of Houston may have on the cost of operations. Additionally, West U will have the results of the 2016 water and sewer rate study currently being conducted. Recommendations for a rate redesign or rate increase will be considered after the report is finalized.

System operations, including the Utility Billing division, are appropriated at \$7.22 million, including \$1.55 million transferred to the General Fund to reinstate the reduced portion of the 2016 administrative cost allocation. The future of the administrative cost allocation and the transfer to the water & sewer capital project fund will be evaluated after the receipt of the 2016 water and sewer rate study results.

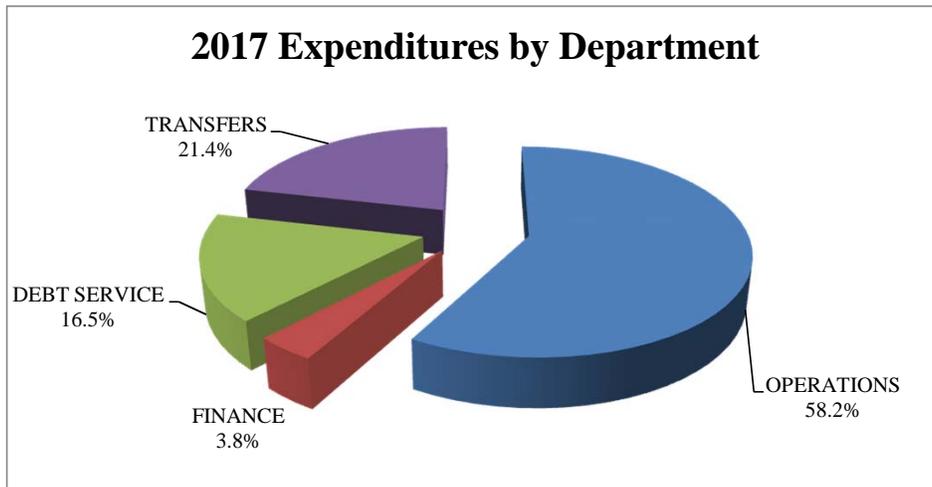
Debt service for 2017 is \$1,193,554 (principal and interest) on outstanding bonds. Portions of the 2001-A and 2001-B Revenue Bonds were refunded in September 2010. The remainder of these revenue bonds was refunded in November 2011 and January 2016. These refundings effectively lowered the annual debt service requirements for the W&S Fund by issuing lower interest tax supported debt. The total debt service for the remaining bonds will steadily decrease from a high of \$1.2 million in 2018 to \$954,137 at the final payment on February 1, 2022.

For the Future - The W&S 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 an average of 3% per year. 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 and increasing costs of service will require additional rate increases to keep pace with the City of Houston's rate increase for treated water and other operational costs of providing service. Future rate increases will be required to fund capital projects that are part of the City's infrastructure maintenance and replacement program.

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

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES:					
WATER SERVICE	\$ 4,564,375	\$ 4,641,229	\$ 4,700,000	\$ 4,879,000	\$ 4,880,000
SEWER SERVICE	2,140,771	2,165,608	2,134,500	2,235,000	2,220,000
PENALTIES	51,263	93,526	50,000	55,000	55,000
CONNECTION FEE	106,740	79,006	60,000	82,000	80,000
EARNINGS ON INVESTMENTS	2,357	55	1,100	-	-
MISCELLANEOUS	4,985	6,927	5,000	9,810	5,000
TOTAL REVENUE	6,870,491	6,986,352	6,950,600	7,260,810	7,240,000
EXPENDITURES BY DEPARTMENT:					
DEBT SERVICE	1,222,802	1,221,738	1,226,300	1,193,563	1,193,554
FINANCE	269,799	246,398	334,224	337,410	276,400
PUBLIC WORKS	3,572,405	4,004,151	4,096,636	4,162,900	4,204,600
TRANSFER TO GENERAL FUND	1,250,004	1,250,000	1,250,000	204,500	1,545,500
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	1,899,996	1,200,000	955,000	700,000	-
TOTAL EXPENDITURES	8,215,006	7,922,286	7,862,160	6,598,373	7,220,054
NET REVENUES (EXPENDITURES)	(1,344,516)	(935,935)	(911,560)	662,437	19,946
BEGINNING WORKING CAPITAL	2,320,806	976,290	1,606,891	40,355	702,792
ENDING WORKING CAPITAL	\$ 976,290	\$ 40,355	\$ 695,331	\$ 702,792	\$ 722,738



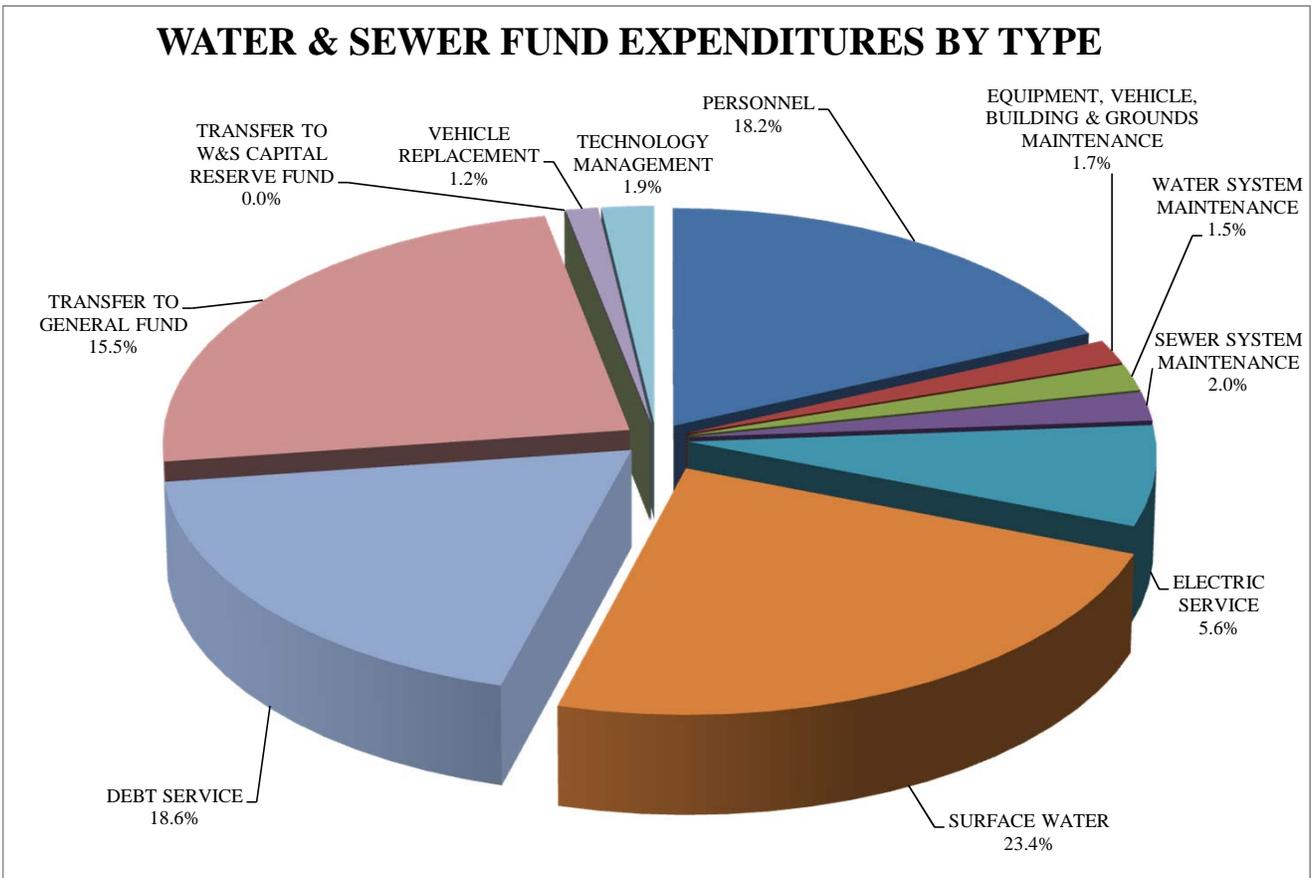
**WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES:					
WATER SERVICE	\$ 4,564,375	\$ 4,641,229	\$ 4,700,000	\$ 4,879,000	\$ 4,880,000
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PENALTIES	51,263	93,526	50,000	55,000	55,000
CONNECTION FEE	106,740	79,006	60,000	82,000	80,000
EARNINGS ON INVESTMENTS	2,357	55	1,100	-	-
MISCELLANEOUS	4,985	6,927	5,000	9,810	5,000
			-	-	-
TOTAL REVENUE	6,870,491	6,986,352	6,950,600	7,260,810	7,240,000
EXPENDITURES:					
REGULAR WAGES	607,410	740,565	699,540	747,000	710,200
PART-TIME WAGES	386	1,657	-	-	-
ON CALL	12,783	15,849	13,800	12,000	13,800
OVERTIME	99,203	95,817	80,000	66,900	80,000
LONGEVITY	7,391	7,990	7,700	7,700	8,400
HEALTH & DENTAL	112,224	137,297	139,500	145,500	158,300
TMRS	74,483	105,860	95,300	108,000	110,600
FICA	53,152	63,183	59,900	62,400	61,000
WORKERS COMPENSATION	10,230	11,329	11,600	11,300	12,200
ALLOWANCES	4,786	6,171	6,200	6,100	6,200
OTHER BENEFITS	8,428	9,929	8,700	10,000	8,600
EMPLOYEE RELATIONS	1,089	696	1,700	1,500	1,700
OFFICE SUPPLIES	2,250	1,591	2,200	2,200	2,200
OPERATING SUPPLIES	28,024	26,079	16,000	21,000	19,000
FUEL	13,511	11,623	19,000	12,000	16,500
TREATMENT CHEMICALS	93,454	83,700	92,000	90,000	107,000
EQUIPMENT MAINTENANCE	17,252	18,918	37,000	24,000	28,000
VEHICLE MAINTENANCE	15,383	9,488	20,000	20,000	20,000
BUILDING & GROUNDS MAINTENANCE	62,288	41,889	62,000	60,000	62,000
WATER SYSTEM MAINTENANCE	151,786	127,126	115,000	135,000	120,000
SEWER SYSTEM MAINTENANCE	169,166	228,671	124,000	165,000	130,000
COMMUNICATION	2,512	1,521	400	400	400
ELECTRIC SERVICE	426,446	466,204	407,400	450,000	450,000
SURFACE WATER	1,245,343	1,427,356	1,500,000	1,500,000	1,500,000
NATURAL GAS SERVICE	386	287	400	300	300
EQUIPMENT LEASE/RENTAL	6,396	5,609	5,600	4,860	4,800
PROFESSIONAL DUES	700	966	2,100	2,100	2,500
PUBLICATIONS	-	-	-	65	-
TRAVEL & TRAINING	20,632	24,032	26,000	24,065	30,000
SLUDGE REMOVAL	56,227	38,000	62,000	45,000	55,000
CREDIT CARD FEES	-	-	20,400	26,500	28,800
OTHER CONTRACTED SERVICES	354,628	328,521	368,920	368,920	324,000
COMMUNITY RELATIONS	9,954	10,497	26,000	22,000	20,000
FURNITURE & EQUIP <\$5000	-	3,013	2,000	2,000	5,000
OTHER EQUIPMENT	1,803	26,715	182,000	130,000	185,000
BOND PRINCIPAL	875,004	675,000	725,000	-	-
INTEREST ON BONDS	160,935	132,404	115,600	-	-
FISCAL AGENT FEES	1,000	-	1,750	-	-
ISSUANCE COSTS	7,363	10,533	-	-	-
TRANSFER TO DEBT SERVICE FUND	761,604	383,800	383,950	1,193,563	1,193,554
TRANSFER TO GENERAL FUND	1,250,004	1,250,000	1,250,000	204,500	1,545,500

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

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	1,899,996	1,200,000	955,000	700,000	-
TRANSFER TO VEHICLE REPLACEMENT FUND	80,004	74,000	79,000	79,000	76,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	92,496	98,400	137,500	137,500	123,500
TOTAL EXPENDITURES	8,798,110	7,902,286	7,862,160	6,598,373	7,220,054
NET REVENUES (EXPENDITURES)	(1,927,620)	(915,935)	(911,560)	662,437	19,946
BEGINNING FUND BALANCE	2,320,806	393,186	1,606,891	(522,749)	139,688
ENDING FUND BALANCE	\$ 393,186	\$ (522,749)	\$ 695,331	\$ 139,688	\$ 159,634

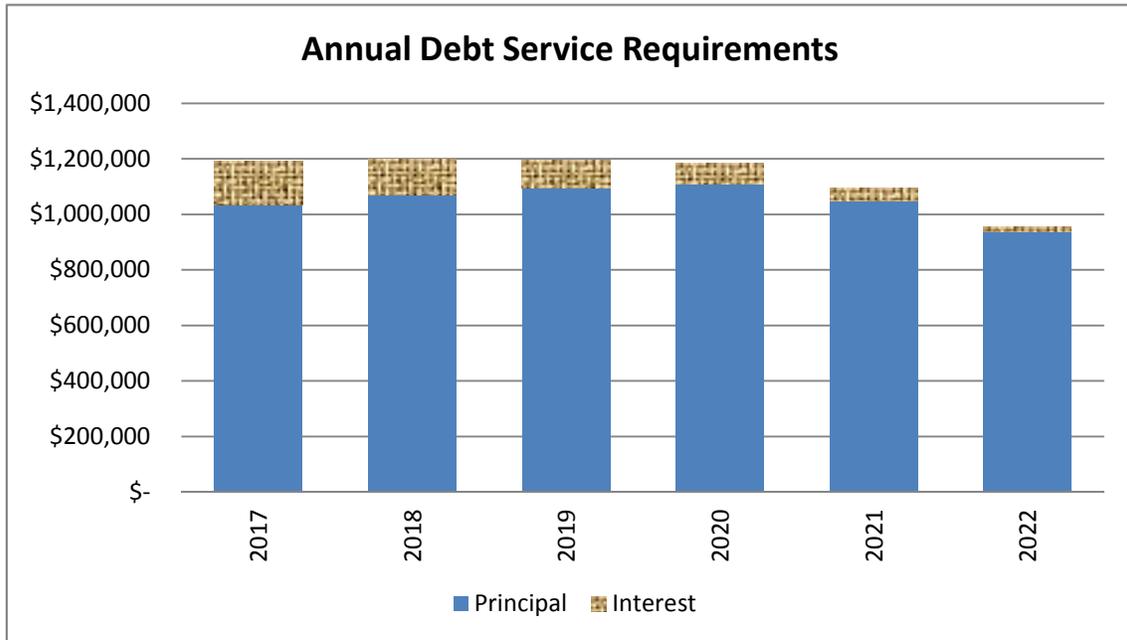
WATER & SEWER FUND EXPENDITURES BY TYPE



**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2017**

Fiscal Year	Principal *	Interest Due		Interest	Total
		2/1 *	8/1 *		
2017	1,035,000	85,446	73,108	158,554	1,193,554
2018	1,070,000	73,108	57,138	130,246	1,200,246
2019	1,095,000	57,138	43,900	101,038	1,196,038
2020	1,110,000	43,900	30,283	74,183	1,184,183
2021	1,050,000	30,283	14,137	44,420	1,094,420
2022	940,000	14,137	-	14,137	954,137
	\$ 6,300,000	\$ 304,012	\$ 218,566	\$ 522,578	\$ 6,822,578

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



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

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2017	Principal & Interest Requirements for 2017			Principal Outstanding December 31, 2017
				Principal	Interest	Total	
2010 Perm Improv Refunding Bonds (W&S Portion)*		5,080,000	3,920,000	625,000	127,125	752,125	3,295,000
2016 GO Refunding Bonds (W&S Portion)*		3,170,000	2,380,000	410,000	31,429	441,429	1,970,000
			\$ 6,300,000	\$ 1,035,000	\$ 158,554	\$ 1,193,554	\$ 5,265,000

* 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. (2017 Budget \$276,400)

FINANCE DEPARTMENT (W&S FUND) 2017 GOALS

- * Continue utility customer service training for all Finance staff members.
- * Review and update, as necessary, all utility billing financial processes.
- * Implement a comprehensive review and possible redesign of the water & sewer rate structure.

FINANCE DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 2 (2016 authorized full-time employees – 2)
- * Total budget – \$276,400 (2016 total budget - \$334,224)

FINANCE DEPARTMENT

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
<i>Utility Billing & Customer Service</i>					
Personnel	\$ 150,998	\$ 167,148	\$ 157,904	\$ 156,800	\$ 166,600
Operating charges	118,801	78,421	174,320	178,610	107,800
Capital	-	829	2,000	2,000	2,000
Transfers Out	-	-	-	-	-
Total	269,799	246,398	334,224	337,410	276,400
<i>Total Department</i>	\$ 269,799	\$ 246,398	\$ 334,224	\$ 337,410	\$ 276,400

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2016		2017		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance - Utility Billing</i>							
Sr. Customer Service Representative	207	1	1	1	1	51,932	72,704
Accounting Specialist	204	1	1	1	1	37,355	52,298
<i>Total Finance (W&S Fund)</i>		2	2	2	2		

**WATER AND SEWER FUND
FINANCE DEPARTMENT**

Finance Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 101,290	\$ 106,201	\$ 108,104	\$ 107,600	\$ 112,200
ON CALL	884	-	-	-	-
OVERTIME	13,841	20,799	10,000	10,000	10,000
LONGEVITY	770	890	1,100	1,100	1,200
HEALTH & DENTAL	11,703	12,349	13,200	12,600	14,700
TMRS	12,045	15,567	14,300	14,300	17,000
FICA	8,828	9,676	9,100	9,100	9,400
WORKERS COMPENSATION	222	243	300	300	300
OTHER BENEFITS	1,417	1,423	1,300	1,300	1,300
EMPLOYEE RELATIONS	-	-	500	500	500
PERSONNEL	150,998	167,148	157,904	156,800	166,600
OFFICE SUPPLIES	699	383	1,000	1,000	1,000
COMMUNICATION	625	-	-	-	-
EQUIPMENT LEASE/RENTAL	5,727	4,817	4,000	4,060	4,000
PUBLICATIONS	-	-	-	65	-
TRAVEL & TRAINING	-	-	2,000	65	2,000
CREDIT CARD FEES	-	-	20,400	26,500	28,800
OTHER CONTRACTED SERVICES	111,750	73,221	146,920	146,920	72,000
OPERATIONS	118,801	78,421	174,320	178,610	107,800
FURNITURE & EQUIP <\$5000	-	829	2,000	2,000	2,000
CAPITAL	-	829	2,000	2,000	2,000
FINANCE DIVISION TOTAL	\$ 269,799	\$ 246,398	\$ 334,224	\$ 337,410	\$ 276,400

PUBLIC WORKS DEPARTMENT (W&S FUND)

The Public Works Department responsibilities include operating the City'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. (2017 Budget - \$4,204,600)

PUBLIC WORKS DEPARTMENT (W&S FUND) 2017 GOALS

- * Continue overall review of operational system and preventative maintenance procedures and implement necessary changes to enhance the water and wastewater system and/or preventative maintenance procedures to ensure the systems are operating effectively and efficiently.
- * Develop a 5-year capital improvement plan and funding to address the aging water and wastewater mechanical components and infrastructure.
- * Continue our program to replace iron water mains installed before 1939 utilizing city staff with the support of contractors for specialized services that require expertise or equipment not available in-house.
- * Complete second phase of lift station electrical renovations program. Phase I was completed in 2016 and renovated seven of the twelve lift stations. Phase II will complete renovation of the remaining five lift stations. This will complete the renovations of all lift stations and they will operate under the Wastewater SCADA System, which will improve monitoring and operating efficiencies.
- * Initiate and complete project to add Chlorination feed systems to the Milton Street and the Wakeforest Street Pump Stations allowing us to meet new regulations with any mixture of surface water and well water. Current mixture is reduced to keep Chlorination process optimized for disinfection as required by recently promulgated regulations.
- * Initiate and complete project to replace the rotating equipment in the clarifiers at the wastewater treatment plant. The current rotating equipment was placed in service in 1982. The anticipated service life of this equipment is 30 years. Proper maintenance has extended the life of this equipment yet maintenance costs are increasing yearly due to failure of welded steel framing components on the rotating bridge.

PUBLIC WORKS DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 12 (2016 authorized full-time employees – 12)
- * Total operations budget - \$4,204,600 (2016 total budget - \$4,096,636)
- * Purchase of surface water from the City of Houston - \$1,500,000 (2016 Budget - \$1,500,000)

PUBLIC WORKS DEPARTMENT

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
<i>W&S Fund Operations</i>					
Personnel	\$ 840,566	\$ 1,029,195	\$ 966,036	\$ 1,021,600	\$ 1,004,400
Operating charges	2,730,036	2,946,056	2,948,600	3,011,300	3,012,200
Capital	1,803	28,899	182,000	130,000	188,000
Total	3,572,405	4,004,151	4,096,636	4,162,900	4,204,600
<i>Total Department</i>	\$ 3,572,405	\$ 4,004,151	\$ 4,096,636	\$ 4,162,900	\$ 4,204,600

Public Works Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2016		2017		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works - Operations</i>							
Operations Superintendent	112	1	1	1	1	84,366	126,549
Field Services Supervisor	207	1	1	1	1	51,932	72,704
Plant Supervisor	207	1	1	1	1	51,932	72,704
Crew Leader	205	2	2	2	2	41,238	57,734
Plant Operator	204	3	3	3	3	37,355	52,298
Driver/Equipment Operator	203	1	1	1	1	33,472	46,861
Maintenance Worker I	202	2	2	2	2	30,941	43,318
<i>Total Public Works (W&S Fund)</i>		11	11	11	11		

**WATER AND SEWER FUND
PUBLIC WORKS DEPARTMENT**

Operations Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 506,119	\$ 634,364	\$ 591,436	\$ 639,400	\$ 598,000
PART-TIME WAGES	386	1,657	-	-	-
ON CALL	11,900	15,849	13,800	12,000	13,800
OVERTIME	85,362	75,019	70,000	56,900	70,000
LONGEVITY	6,621	7,100	6,600	6,600	7,200
HEALTH & DENTAL	100,521	124,948	126,300	132,900	143,600
TMRS	62,438	90,293	81,000	93,700	93,600
FICA	44,325	53,506	50,800	53,300	51,600
WORKERS COMPENSATION	10,009	11,086	11,300	11,000	11,900
ALLOWANCES	4,786	6,171	6,200	6,100	6,200
OTHER BENEFITS	7,011	8,506	7,400	8,700	7,300
EMPLOYEE RELATIONS	1,089	696	1,200	1,000	1,200
PERSONNEL	840,566	1,029,195	966,036	1,021,600	1,004,400
OFFICE SUPPLIES	1,552	1,207	1,200	1,200	1,200
OPERATING SUPPLIES	28,024	26,079	16,000	21,000	19,000
FUEL	13,511	11,623	19,000	12,000	16,500
TREATMENT CHEMICALS	93,454	83,700	92,000	90,000	107,000
EQUIPMENT MAINTENANCE	17,252	18,918	37,000	24,000	28,000
VEHICLE MAINTENANCE	15,383	9,488	20,000	20,000	20,000
BUILDING & GROUNDS MAINTENANCE	62,288	41,889	62,000	60,000	62,000
WATER SYSTEM MAINTENANCE	151,786	127,126	115,000	135,000	120,000
SEWER SYSTEM MAINTENANCE	169,166	228,671	124,000	165,000	130,000
COMMUNICATION	1,886	1,521	400	400	400
ELECTRIC SERVICE	426,446	466,204	407,400	450,000	450,000
SURFACE WATER	1,245,343	1,427,356	1,500,000	1,500,000	1,500,000
NATURAL GAS SERVICE	386	287	400	300	300
EQUIPMENT LEASE/RENTAL	669	792	1,600	800	800
PROFESSIONAL DUES	700	966	2,100	2,100	2,500
TRAVEL & TRAINING	20,632	24,032	24,000	24,000	28,000
SLUDGE REMOVAL	56,227	38,000	62,000	45,000	55,000
OTHER CONTRACTED SERVICES	242,877	255,299	222,000	222,000	252,000
COMMUNITY RELATIONS	9,954	10,497	26,000	22,000	20,000
TRANSFER TO VEHICLE REPLACEMENT FUND	80,004	74,000	79,000	79,000	76,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	92,496	98,400	137,500	137,500	123,500
OPERATING	2,730,036	2,946,056	2,948,600	3,011,300	3,012,200
FURNITURE & EQUIP <\$5000	-	2,184	-	-	3,000
OTHER EQUIPMENT	1,803	26,715	182,000	130,000	185,000
CAPITAL	1,803	28,899	182,000	130,000	188,000
OPERATIONS DIVISION TOTAL	\$ 3,572,405	\$ 4,004,151	\$ 4,096,636	\$ 4,162,900	\$ 4,204,600

Summary Discussion

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 201 - For the year ending December 31, 2016, the Solid Waste Fund is expected to have revenue of about \$1.65 million for solid waste services.

The direct cost of providing solid waste services in 2016, excluding transfers, is expected to be \$1.35 million. Direct costs include personnel, capital equipment, supplies and services directly related to the curbside collection of solid waste, recycling, trash disposal and street sweeping. The largest single service cost is the fee for the collection and disposal of solid waste. Administration, human resources, legal services, risk management, utility billing, 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 2016 total costs of service to \$1.66 million.

The 2017 Budget - For the year ending December 31, 2017, the Solid Waste Fund is expected to have revenue of about \$1.65 million for solid waste services.

Total expenditures are expected to be \$1.55 million with proposed changes to enhance curbside service. For the purposes of restoring fund reserves and mitigating the necessity of a rate increase, this budget reduces the transfer to the general fund in an effort to reinstate the 10% reserve that was eliminated in 2014 as well as mitigate the necessity for an additional rate increase in 2017.

For the Future - In 2014, City Council approved the waiver of the fund reserve requirement with the intention of reinstating that reserve in future budget years. This budget reinstates that reserve by reducing the administrative transfer to the general fund. Future year budgets will require an increase in collection fees due to increased operating expenditures.

PUBLIC WORKS DEPARTMENT (SOLID WASTE FUND)

The Public Works Department Solid Waste & Recycling Division is responsible to provide curbside solid waste, recycling, green waste collection and street sweeping. Residents will receive manual curbside solid waste collection twice per week, manual recycling collection once per week, green waste collection once per week, bulk waste collection once per week and street sweeping services once per week.

PUBLIC WORKS DEPARTMENT MISSION (SOLID WASTE FUND)

To provide exceptional customer service for solid waste, recycling and street sweeping services that is efficient, effective and environmentally responsible.

PUBLIC WORKS DEPARTMENT DIVISIONS (SOLID WASTE FUND)

Curbside Solid Waste – Collects and disposes of solid waste. (2017 Budget - \$1,058,100)

Recycle Facility – Basic maintenance for property. (2017 Budget - \$8,900)

Curbside Recycling – Collects and recycles recyclable waste. (2017 Budget - \$294,400)

Curbside Green Waste Recycling – Collects and recycles recyclable waste. (2017 Budget - \$191,800)

PUBLIC WORKS DEPARTMENT 2017 GOALS (SOLID WASTE FUND)

- * Continue Public Education Campaign to inform residents of the requirements for Green Waste and Bulk Waste collection programs.
- * Investigate operational and financial impact of expanding Bulk Trash collection from once a week to twice a week.
- * Continue public education and enforcement of the city’s solid waste and recycling guidelines with a focus on the early placements of trash, recycling and yard waste.
- * Continue public education program with the Recycling and Solid Waste Reduction Board to increase the city’s recycling efforts.
- * Continue succession planning and employee development.

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

- * Authorized full-time employees – 7 (2016 authorized full-time employees – 7).
- * Total budget - \$1,553,200 (2016 total budget - \$1,868,300).
- * Fees for disposal of solid waste - \$240,000 (2016 budget - \$268,300).
- * Payment to the General Fund - \$59,400 (2016 budget - \$310,000).

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

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
SOLID WASTE COLLECTION	\$ 1,419,494	\$ 1,395,233	\$ 1,835,100	\$ 1,650,000	\$ 1,650,000
SOLID WASTE SPECIAL COLLECTION	1,989	925	1,000	500	1,000
SALE OF RECYCLABLES	91,950	14,961	-	1,500	3,000
EARNINGS ON INVESTMENTS	99	194	-	20	-
MISCELLANEOUS	437	581	-	480	-
TRANSFER FROM VEHICLE REPLACEMENT FUND	198,000	-	-	-	-
TOTAL REVENUE	1,711,969	1,411,894	1,836,100	1,652,500	1,654,000
EXPENDITURES BY DIVISION					
CURBSIDE SOLID WASTE	903,272	917,137	1,051,500	874,800	998,700
RECYCLING FACILITY	17,385	19,229	24,800	23,300	8,900
CURBSIDE RECYCLING	305,150	285,595	291,000	311,900	294,400
CURBSIDE GREEN WASTE RECYCLING	-	-	191,000	143,030	191,800
TRANSFER TO GENERAL FUND	309,996	310,000	310,000	310,000	59,400
TOTAL EXPENDITURES	1,535,803	1,531,960	1,868,300	1,663,030	1,553,200
NET REVENUES (EXPENDITURES)	176,166	(120,066)	(32,200)	(10,530)	100,800
BEGINNING WORKING CAPITAL	19,057	195,223	41,643	75,157	64,627
ENDING WORKING CAPITAL	\$ 195,223	\$ 75,157	\$ 9,443	\$ 64,627	\$ 165,427

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

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
SOLID WASTE COLLECTION	\$ 1,419,494	\$ 1,395,233	\$ 1,835,100	\$ 1,650,000	\$ 1,650,000
SOLID WASTE SPECIAL COLLECTION	1,989	925	1,000	500	1,000
SALE OF RECYCLABLES	91,950	14,961	-	1,500	3,000
EARNINGS ON INVESTMENTS	99	194	-	20	-
MISCELLANEOUS	437	581	-	480	-
TRANSFER FROM VEHICLE REPLACEMENT FUND	198,000	-	-	-	-
TOTAL REVENUE	1,711,969	1,411,894	1,836,100	1,652,500	1,654,000
EXPENDITURES					
REGULAR WAGES	260,381	273,715	326,940	245,200	324,800
OVERTIME	26,542	22,659	23,900	16,730	25,700
LONGEVITY	3,125	3,485	3,900	3,900	2,800
HEALTH & DENTAL	50,642	53,934	65,400	62,400	81,600
TMRS	29,919	36,570	43,200	34,800	48,600
FICA	21,191	21,919	27,100	19,800	27,000
WORKERS COMPENSATION	11,248	12,283	15,200	10,700	15,400
OTHER BENEFITS	4,107	4,148	4,300	4,400	4,300
EMPLOYEE RELATIONS	865	609	1,200	500	1,000
ACCRUED VACATION	13,778	4,286	-	-	-
OFFICE SUPPLIES	-	-	200	200	200
OPERATING SUPPLIES	8,164	9,159	13,000	11,500	13,000
FUEL	46,994	29,199	55,600	29,700	44,400
EQUIPMENT MAINTENANCE	806	1,847	3,200	2,000	2,500
VEHICLE MAINTENANCE	82,117	31,200	53,000	49,500	45,000
ELECTRIC SERVICE	880	779	800	800	800
PROFESSIONAL DUES	-	100	900	900	900
TRAVEL & TRAINING	573	2,734	6,500	4,000	5,500
DISPOSAL FEE	220,875	223,813	268,300	250,000	240,000
LANDFILL MAINTENANCE	10,130	9,670	12,000	12,000	12,000
OTHER CONTRACTED SERVICES	222,842	222,814	344,160	311,000	317,000
COMMUNITY RELATIONS	19,030	10,639	32,500	27,500	31,500
OTHER EQUIPMENT	5,556	6,886	7,000	7,000	9,500
CONSTRUCTION COSTS	-	-	2,500	1,000	2,500
TRANSFER TO GENERAL FUND	309,996	310,000	310,000	310,000	59,400
TRANSFER TO VEHICLE REPLACEMENT FUND	143,004	191,000	191,000	191,000	192,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	42,996	48,400	56,500	56,500	45,800
TOTAL EXPENDITURES	1,535,803	1,531,960	1,868,300	1,663,030	1,553,200
NET REVENUES (EXPENDITURES)	176,166	(120,066)	(32,200)	(10,530)	100,800
BEGINNING FUND BALANCE	19,057	195,223	41,643	75,157	64,627
ENDING FUND BALANCE	\$ 195,223	\$ 75,157	\$ 9,443	\$ 64,627	\$ 165,427

PUBLIC WORKS SOLID WASTE

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
<i>Curbside Solid Waste</i>					
Personnel	\$ 326,962	\$ 334,001	\$ 382,900	\$ 264,700	\$ 395,600
Operating charges	886,305	893,136	978,600	920,100	660,000
Capital	-	-	-	-	2,500
Total	1,213,268	1,227,137	1,361,500	1,184,800	1,058,100
<i>Recycling Facility</i>					
Personnel	\$ 8	\$ -	\$ -	\$ -	\$ -
Operating charges	17,376	19,229	22,300	22,300	6,400
Capital	-	-	2,500	1,000	2,500
Total	17,385	19,229	24,800	23,300	8,900
<i>Curbside Recycling</i>					
Personnel	\$ 94,868	\$ 99,567	\$ 72,000	\$ 88,400	\$ 73,800
Operating charges	204,726	179,142	212,000	216,500	213,600
Capital	5,556	6,886	7,000	7,000	7,000
Total	305,150	285,595	291,000	311,900	294,400
<i>Curbside Green Waste Recycling</i>					
Personnel	\$ -	\$ -	\$ 56,240	\$ 45,330	\$ 61,800
Operating charges	-	-	134,760	97,700	130,000
Total	-	-	191,000	143,030	191,800
Total Department	\$ 1,535,803	\$ 1,531,960	\$ 1,868,300	\$ 1,663,030	\$ 1,553,200

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION	GRADE	2016		2017		SALARY RANGE	
		BUDGET		BUDGET		MINIMUM	MAXIMUM
<i>Public Works</i>							
<i>Curbside Solid Waste</i>							
Crew Chief	206	1		1		46,100	64,541
Crew Leader	205	1		1		41,238	57,734
Driver/Equipment Operator	203	3		3		33,472	46,861
<i>Curbside Recycling</i>							
Driver/Equipment Operator	203	1		1		33,472	46,861
<i>Curbside Green Waste Recycling</i>							
Driver/Equipment Operator	203	1		1		33,472	46,861
TOTAL SOLID WASTE FUND			7		7		

PUBLIC WORKS DEPARTMENT

Curbside Solid Waste Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 198,334	\$ 208,371	\$ 242,000	\$ 160,000	\$ 238,300
OVERTIME	20,188	17,089	19,000	11,000	18,000
LONGEVITY	2,159	2,435	3,100	3,100	1,800
HEALTH & DENTAL	41,881	44,662	51,300	44,300	66,700
TMRS	22,757	27,796	31,800	22,700	35,500
FICA	16,047	16,591	20,100	12,900	19,700
WORKERS COMPENSATION	8,680	9,466	11,500	7,400	11,500
OTHER BENEFITS	3,143	3,175	3,100	2,800	3,100
EMPLOYEE RELATIONS	793	570	1,000	500	1,000
ACCRUED VACATION	12,946	5,560	-	-	-
PENSION EXPENSE	-	(1,681)	-	-	-
PERSONNEL	326,962	334,001	382,900	264,700	395,600
OFFICE SUPPLIES	-	-	200	200	200
OPERATING SUPPLIES	7,762	8,360	11,500	10,000	11,500
FUEL	40,922	25,174	44,500	25,000	37,000
EQUIPMENT MAINTENANCE	806	1,492	2,100	1,000	1,500
VEHICLE MAINTENANCE	67,736	27,547	33,000	33,000	27,000
ELECTRIC SERVICE	-	103	-	-	-
PROFESSIONAL DUES	-	100	900	900	900
TRAVEL & TRAINING	573	2,734	6,500	4,000	5,500
DISPOSAL FEE	220,875	223,813	233,000	200,000	200,000
LANDFILL MAINTENANCE	10,130	9,670	12,000	12,000	12,000
OTHER CONTRACTED SERVICES	119,032	123,593	149,900	149,000	145,000
COMMUNITY RELATIONS	4,373	3,750	15,500	15,500	14,500
TRANSFER TO GENERAL FUND	309,996	310,000	310,000	310,000	59,400
TRANSFER TO VEHICLE REPLACEMENT FUND	89,004	140,000	140,000	140,000	123,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	15,096	16,800	19,500	19,500	22,500
OPERATING	886,305	893,136	978,600	920,100	660,000
OTHER EQUIPMENT	-	-	-	-	2,500
CAPITAL	-	-	-	-	2,500
GENERAL SERVICES DIVISION TOTAL	\$ 1,213,268	\$ 1,227,137	\$ 1,361,500	\$ 1,184,800	\$ 1,058,100

PUBLIC WORKS DEPARTMENT

Recycling Facility Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
TMRS	8	-	-	-	-
PERSONNEL	8	-	-	-	-
VEHICLE MAINTENANCE	6	-	-	-	-
ELECTRIC SERVICE	880	676	800	800	800
OTHER UTILITIES	-	153	-	-	-
OTHER CONTRACTED SERVICES	86	-	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	16,404	18,400	21,500	21,500	5,600
OPERATING	17,376	19,229	22,300	22,300	6,400
CONSTRUCTION COSTS	-	-	2,500	1,000	2,500
CAPITAL	-	-	2,500	1,000	2,500
RECYCLING FACILITY DIVISION TOTAL	\$ 17,385	\$ 19,229	\$ 24,800	\$ 23,300	\$ 8,900

PUBLIC WORKS DEPARTMENT

Curbside Recycling Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ 62,046	\$ 65,344	\$ 46,400	\$ 57,500	\$ 46,800
OVERTIME	6,353	5,571	4,900	4,900	4,700
LONGEVITY	966	1,050	800	800	900
HEALTH & DENTAL	8,761	9,272	6,600	8,600	7,400
TMRS	7,154	8,774	6,300	8,300	7,200
FICA	5,143	5,328	4,000	4,800	4,000
WORKERS COMPENSATION	2,568	2,817	2,100	2,600	2,200
OTHER BENEFITS	964	974	700	900	600
EMPLOYEE RELATIONS	72	39	200	-	-
ACCRUED VACATION	832	938	-	-	-
PENSION EXPENSE	-	(531)	-	-	-
PERSONNEL	94,868	99,567	72,000	88,400	73,800
OPERATING SUPPLIES	402	800	1,500	1,500	1,500
FUEL	6,072	4,025	6,900	3,500	4,400
EQUIPMENT MAINTENANCE	-	355	1,100	1,000	1,000
VEHICLE MAINTENANCE	14,375	3,653	17,000	15,000	14,000
DISPOSAL FEE	-	-	15,000	30,000	20,000
OTHER CONTRACTED SERVICES	103,724	99,221	87,000	87,000	87,000
COMMUNITY RELATIONS	14,657	6,888	17,000	12,000	17,000
TRANSFER TO VEHICLE REPLACEMENT FUND	54,000	51,000	51,000	51,000	51,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	11,496	13,200	15,500	15,500	17,700
OPERATING	204,726	179,142	212,000	216,500	213,600
OTHER EQUIPMENT	5,556	6,886	7,000	7,000	7,000
CAPITAL	5,556	6,886	7,000	7,000	7,000
 CURBSIDE RECYCLING DIVISION TOTAL	 \$ 305,150	 \$ 285,595	 \$ 291,000	 \$ 311,900	 \$ 294,400

PUBLIC WORKS DEPARTMENT

Curbside Green Waste Recycling Division Line Item Budget

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REGULAR WAGES	\$ -	\$ -	\$ 38,540	\$ 27,700	\$ 39,700
OVERTIME	-	-	-	830	3,000
LONGEVITY	-	-	-	-	100
HEALTH & DENTAL	-	-	7,500	9,500	7,500
TMRS	-	-	5,100	3,800	5,900
FICA	-	-	3,000	2,100	3,300
WORKERS COMPENSATION	-	-	1,600	700	1,700
OTHER BENEFITS	-	-	500	700	600
PERSONNEL	-	-	56,240	45,330	61,800
FUEL	-	-	4,200	1,200	3,000
VEHICLE MAINTENANCE	-	-	3,000	1,500	4,000
DISPOSAL FEE	-	-	20,300	20,000	20,000
OTHER CONTRACTED SERVICES	-	-	107,260	75,000	85,000
TRANSFER TO VEHICLE REPLACEMENT FUND	-	-	-	-	18,000
OPERATING	-	-	134,760	97,700	130,000
 CURBSIDE RECYCLING DIVISION TOTAL	 \$ -	 \$ -	 \$ 191,000	 \$ 143,030	 \$ 191,800

Summary Discussion

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:

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund (VRF) 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 Management 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 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) facilitates the accounting and oversight for the purchase of rolling stock routinely used in providing the City's services. Each 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.

2016 Financial Activity - Revenue in the VRF will be higher than anticipated in the 2016 Budget due to the sale of retired vehicles that were sold at auction. Expenditures in 2016 to the VRF will be slightly lower than budgeted due to lower than budgeted expense for the vehicle purchases.

2017 Budget - Transfers from other funds in 2017 are expected to be \$599,300. The budgeted expenditures in 2017 are \$81,000, which refurbishes or replaces the following:

Public Works

- * General Services – refurbish 2002 bucket truck (\$8,000)
- * General Services – replace 1992 utility trailer (\$2,000)
- * Water & Sewer Ops – refurbish 3-2002 F-450 trucks (\$54,000)
- * Water & Sewer Ops – refurbish 2000 jet truck (\$12,000)
- * Water & Sewer Ops – replace 1990 Kubota trailer (\$5,000)

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

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
SALE OF CITY PROPERTY	\$ 16,540	\$ 3,907	\$ -	\$ 13,700	\$ -
EARNINGS ON INVESTMENTS	4,125	6,522	-	8,500	-
MISCELLANEOUS	-	668	-	-	-
CHARGES TO OPERATING FUNDS					
TRANSFER FROM GENERAL FUND	214,500	332,000	336,000	336,000	331,300
TRANSFER FROM WATER & SEWER FUND	80,004	74,000	79,000	79,000	76,000
TRANSFER FROM SOLID WASTE FUND	143,004	191,000	191,000	191,000	192,000
TOTAL REVENUES	458,173	608,098	606,000	628,200	599,300
EXPENDITURES					
LOSS ON DISPOSAL OF CITY PROPERTY	-	(18,018)	-	-	-
AUTOMOBILES	5,157	-	121,000	125,000	-
LIGHT TRUCKS	8,363	-	-	-	-
TRUCKS	-	-	34,000	26,125	74,000
HEAVY EQUIPMENT	7,628	1,433	-	-	-
OTHER EQUIPMENT	5,854	-	9,000	7,810	7,000
TRANSFER TO SOLID WASTE FUND	198,000	-	-	-	-
TOTAL EXPENDITURES	225,002	(16,585)	164,000	158,935	81,000
NET REVENUES (EXPENDITURES)	233,171	624,683	442,000	469,265	518,300
BEGINNING BALANCE	1,866,748	2,099,919	2,429,030	2,724,602	3,193,867
ENDING BALANCE	\$ 2,099,919	\$ 2,724,602	\$ 2,871,030	\$ 3,193,867	\$ 3,712,167

**VEHICLE REPLACEMENT FUND
FIVE YEAR REPLACEMENT SCHEDULE
2018 - 2022**

UNIT #	REVENUES	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
213	Emergency FD Trailer	Fire	2018	\$ 13,000
217	CHARGES TO OPERATING FUNDS	Fire	2018	181,000
123	Chevy Caprice	Police	2018	49,000
124	Chevy Caprice	Police	2018	49,000
125	Chevy Caprice	Police	2018	49,000
126	Chevy Caprice	Police	2018	49,000
649	Sterling Acterra/Heil A9500 - Solid Waste Truck	Public Works	2018	250,000
650	Sterling Acterra/Heil A9500 - Solid Waste Truck	Public Works	2018	250,000
653	EXPENDITURES	Public Works	2018	4,000
714	Chevy 1500 Ext. Cab PU 4x2	Public Works	2018	34,000
778	Stanley Haudralic Power Pack	Public Works	2018	11,000
817	American Trailer	Public Works	2018	5,000
916	Chevy 1500 Ext. Cab Pickup	Public Works	2018	33,000
2018 Vehicle & Equipment Replacement Cost:				\$ 977,000
127	Chevy Caprice	Police	2019	\$ 49,000
2	Chevy Impala	Public Works	2019	26,000
711	Ford F-150 XL - V6 Shortbox 4x2	Public Works	2019	26,000
915	Ford F450 Truck w/ Utility Body	Public Works	2019	54,000
101	F-150 Unmarked Truck	Police	2019	42,000
749	GMC W5500 Jet Truck	Public Works	2019	120,000
818	TCM Forklift - Model FD25 T7	Public Works	2019	32,000
2019 Vehicle & Equipment Replacement Cost:				\$ 349,000
209	Pierce Fire Pumper	Fire	2020	\$ 750,000
102	Toyota Sienna Mini-Van	Police	2020	36,000
302	E-250 Ford Van with Maven Conv. Kit	Public Works	2020	63,000
601	F-250 Extended Cab w/ Dump Body	Public Works	2020	57,000
900	Ford F-250 Diesel Ext. Cab PU 4x2 / Mateco Utility Bed	Public Works	2020	45,000
919	F-250 Extended Cab 2x4	Public Works	2020	40,000
701	Chevy Pickup Truck	Public Works	2020	40,000
214	Ford Expedition 4x2	Fire	2020	70,000
913	Bucket Truck	Public Works	2020	100,000
548	Trailer with Miller Welder	Public Works	2020	10,000
900	F-250 Extended Cab 2x4	Public Works	2020	45,000
103	Chevy 1500 Ext. Cab PU 4x2	Police	2020	34,000
2020 Vehicle & Equipment Replacement Cost:				\$ 1,290,000

**VEHICLE REPLACEMENT FUND
 FIVE YEAR REPLACEMENT SCHEDULE
 2018 - 2022**

UNIT #	REVENUES	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
104	Chevy Caprice	Police	2021	\$ 44,000
130	Ford SUV	Police	2021	54,000
131	Ford SUV	Police	2021	54,000
132	Ford SUV	Police	2021	54,000
707	F-250 Reg. Cab	Public Works	2021	41,000
745	Case Backhoe	Public Works	2021	100,000
823	Kubota Trackhoe	Public Works	2021	35,000
2021 Vehicle & Equipment Replacement Cost:				\$ 382,000
218	Suburban 4x2 - Command Vehicle	Fire	2022	\$ 69,000
409	E-350 with Starcraft 14 passenger bus body	Parks	2022	80,000
411	F-250 XL Ext. Cab with Tommy Lift	Parks	2022	46,000
412	Ford F-250 Ext. Cab w/ Service Body	Parks	2022	51,000
642	JD 410J Backhoe	Public Works	2022	145,000
654	6x10 Trailer	Public Works	2022	11,000
712	Ford F-250 Diesel with RKI L56 Service Body - 4x2	Public Works	2022	47,000
824	Cement Mix & 16' Trailer	Public Works	2022	9,000
702	Ford F450 w/ Teletop	Public Works	2022	72,000
703	Ford F450 w/ Teletop	Public Works	2022	72,000
704	Ford F450 w/ Teletop	Public Works	2022	72,000
2022 Vehicle & Equipment Replacement Cost:				\$ 674,000

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.

2016 Financial Activity - In 2016, transfers from other funds are expected to be \$1,656,600 and total revenues are projected to be \$1,656,900. Total expenditures are expected to reach \$1,039,335.

2017 Budget - The 2017 Budget projects transfers from other funds amounting to \$1,470,400. Expenditures for operations are budgeted to be \$1,441,780.

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

The mission of the IT department is to provide support in an effective, strategic, and fiscally responsible manner for all technology services by maintaining internally or by use of external resources: a thorough knowledge of operating systems, applications, systems, and hardware; providing a secure infrastructure, that promotes the integrity of the electronic data that is collected, stored, and retrieved; proactively evaluating departmental needs to position them for successful delivery of service while providing efficient, effective, reliable, timely and courteous service to all users.

ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT) DIVISIONS

Technology Management – Directs, supports and funds the city's use of technology to provide services. (2017 Budget - \$1,441,780)

**ADMINISTRATION DEPARTMENT
(TECHNOLOGY MANAGEMENT FUND) 2017 GOALS**

- * Support the enhancement and effectiveness of our webpage, including multi-media offerings
- * Support the continued enhancement and expansion of the Cartegraph Work Order System
- * Outsource the update and maintenance of Geographical Information Systems (GIS)
- * Continue our Hi-Technology replacement plan by replacing 20% of the desktop inventory annually

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

- * Authorized full-time employees – 4 (2016 authorized full-time employees – 4).
- * Total budget - \$1,441,780 (2016 total Budget - \$1,502,000).

**TECHNOLOGY MANAGEMENT FUND
ADMINISTRATION DEPARTMENT**

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
<i>Administration</i>					
Personnel	\$ 399,421	\$ 456,688	\$ 506,300	\$ 489,900	\$ 533,400
Operating charges	1,103,827	890,510	995,700	1,039,335	908,380
Total Department	\$ 1,503,249	\$ 1,347,198	\$ 1,502,000	\$ 1,529,235	\$ 1,441,780

Administration Staffing Schedule (Technology Management Fund)

POSITION	GRADE	2016	2017	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Technology Management</i>					
Information Technology Director	II	1	1	104,264	156,395
Network Administrator	210	1	1	64,560	90,383
IT Technician	209	2	2	60,677	84,948
Total Technology Management Fund		4	4		

**TECHNOLOGY MANAGEMENT FUND
STATEMENT OF REVENUES AND**

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
CHARGES TO OPERATING FUNDS					
TRANSFER FROM GENERAL FUND	\$ 1,033,500	\$ 1,152,500	\$ 1,316,600	\$ 1,330,600	\$ 1,301,100
TRANSFER FROM CAPITAL RESERVE FUND	-	-	-	132,000	-
TRANSFER FROM WATER & SEWER FUND	92,496	98,400	137,500	137,500	123,500
TRANSFER FROM SOLID WASTE FUND	42,996	48,400	56,500	56,500	45,800
EARNINGS ON INVESTMENTS	588	147	-	300	-
TOTAL REVENUES	1,169,580	1,299,447	1,510,600	1,656,900	1,470,400
EXPENDITURES					
REGULAR WAGES	\$ 245,424	\$ 310,452	\$ 351,100	\$ 333,800	\$ 360,500
ON CALL	5,258	5,310	5,500	5,200	5,500
OVERTIME	7,251	8,099	7,500	8,700	8,500
LONGEVITY	1,325	1,505	1,700	1,800	1,900
HEALTH & DENTAL	31,680	42,581	51,500	49,400	58,400
TMRS	27,873	41,069	44,500	46,500	52,800
FICA	19,804	24,493	27,200	26,700	28,400
WORKERS COMPENSATION	911	1,273	1,600	1,600	1,700
ALLOWANCES	10,966	12,116	13,000	12,800	13,000
OTHER BENEFITS	2,476	3,074	2,700	3,400	2,700
ACCUMULATED SICK LEAVE	27,514	-	-	-	-
ACCRUED VACATION	18,940	6,715	-	-	-
PERSONNEL	399,421	456,688	506,300	489,900	533,400
EQUIPMENT MAINTENANCE	8,294	27,767	38,500	38,500	20,000
HARDWARE & SOFTWARE MAINTENANCE					
CONTRACTS	403,275	448,303	510,100	510,100	500,580
TELE-COMMUNICATIONS & DATA & RADIO	234,554	299,147	241,600	241,600	270,000
SOFTWARE LICENSES	15,743	753	-	900	-
CONSULTANTS	16,855	12,077	20,000	20,000	15,000
TRAVEL & TRAINING	7,265	2,462	5,800	12,000	12,800
OTHER CONTRACTED SERVICES	115	-	-	35	-
TECHNOLOGY PROJECTS	320,340	28,238	122,400	122,400	-
HIGH TECHNOLOGY REPLACEMENTS	97,386	71,763	57,300	93,800	90,000
OPERATIONS	1,103,827	890,510	995,700	1,039,335	908,380
TOTAL EXPENDITURES	1,503,249	1,347,198	1,502,000	1,529,235	1,441,780
NET REVENUES (EXPENDITURES)	(333,669)	(47,751)	8,600	127,665	28,620
BEGINNING BALANCE	253,967	(79,702)	(8,348)	(127,453)	212
ENDING BALANCE	\$ (79,702)	\$ (127,453)	\$ 252	\$ 212	\$ 28,832

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. Additional funds from the EnerNOC, Inc. Demand Response Sales and Services Agreement are deposited into the ERF. The ERF is used to finance the purchase of equipment routinely used in providing the city's services.

The ERF operates in the same manner as the Vehicle Replacement Fund (VRF) in that each city department makes contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF purchases equipment when a combination of age and repair cost indicates that the equipment has reached the end of its service life.

2016 Financial Activity - In 2016, transfers from other funds are expected to be \$866,000 and total revenues are projected to be \$874,700. Total expenditures are expected to be \$62,800.

2017 Budget - Transfers from other funds in 2017 are expected to be \$851,700. The budgeted expenditures in 2017 are \$5,600, which is the replacement of the traffic signal conflict monitors. The planned expenditures for the next five year period are listed following the Statement of Revenues and Expenditures.

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

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
SALE OF CITY PROPERTY	\$ 4,814	\$ 1,266	\$ -	\$ -	\$ -
MISCELLANEOUS	19,427	16,683	-	5,900	-
TRANSFER FROM GENERAL FUND	55,500	89,000	866,000	866,000	851,700
EARNINGS ON INVESTMENTS	992	1,593	-	2,800	-
TOTAL REVENUES	80,733	108,542	866,000	874,700	851,700
EXPENDITURES					
OTHER EQUIPMENT	-	65,458	115,700	62,800	5,600
TOTAL EXPENDITURES	-	65,458	115,700	62,800	5,600
NET REVENUES (EXPENDITURES)	80,733	43,085	750,300	811,900	846,100
BEGINNING BALANCE	164,899	245,632	290,781	288,717	1,100,617
ENDING BALANCE	\$ 245,632	\$ 288,717	\$ 1,041,081	\$ 1,100,617	\$ 1,946,717

EQUIPMENT REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2018 - 2022

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Submersible Pumps (2)	General Services	2018	\$ 5,565
Submersible Pumps (full install) (2)	General Services	2018	18,844
Underground Storage Tank 10,000 Gallons	General Services	2018	188,440
Flash Transfer Relays (4 @ 5 intersections)	Traffic	2018	597
Flashers (2 @ 5 intersections)	Traffic	2018	299
80-Ton Chiller - City Hall	Facilities	2018	108,367
Diamond Brite pool finish	PARD- Recreation Center	2018	76,006
Pump Impeller	PARD- Recreation Center	2018	1,552
Medtronic Lifepak CR Plus (AED)	PARD- Recreation Center	2018	2,274
Floatable Log	PARD- Colonial Park Pool	2018	4,985
Medtronic Lifepak CR Plus (AED)	PARD- Colonial Park Pool	2018	2,274
Diamond Brite pool finish	PARD- Colonial Park Pool	2018	120,343
Jet Pump (Aurora Pump)	PARD- Colonial Park Pool	2018	2,660
Main Pump (Aurora Pumps)	PARD- Colonial Park Pool	2018	4,560
Play Structure (Aurora Pump)	PARD- Colonial Park Pool	2018	2,787
Slide Pump (Aurora Pump)	PARD- Colonial Park Pool	2018	2,914
Zero Depth (Aurora Pump)	PARD- Colonial Park Pool	2018	2,914
2018 Replacement Cost:			\$ 545,381
Replacement	Fire	2019	\$ 162,000
Pedestrian Isolators (4 @ 5 intersections)	Traffic	2019	672
Signal Indication/Illumination (10 @ 5 intersections)	Traffic	2019	53,757
Water Pump #1	Facilities	2019	8,735
Water Pump #2	Facilities	2019	8,735
15" LCD TV (5)	PARD- Recreation Center	2019	5,734
Precor 833 TRM Treadmill (2)	PARD- Recreation Center	2019	11,754
Precor 835 AMT (2)	PARD- Recreation Center	2019	12,773
Precor 835 Recumbent Bike (1)	PARD- Recreation Center	2019	2,957
Weg Motor	PARD- Recreation Center	2019	2,391
Jet Pump Motor	PARD- Colonial Park Pool	2019	2,748
Lily Pad Entry Pads	PARD- Colonial Park Pool	2019	13,228
Lily Pads (2)	PARD- Colonial Park Pool	2019	5,196
Lily Pads (2)	PARD- Colonial Park Pool	2019	4,898
Main Motor	PARD- Colonial Park Pool	2019	6,026
Play Structure Motor	PARD- Colonial Park Pool	2019	3,382
Slide Pump Motor	PARD- Colonial Park Pool	2019	2,748
Zero Depth Motor	PARD- Colonial Park Pool	2019	3,618
2019 Replacement Cost:			\$ 311,352

EQUIPMENT REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2018 - 2022

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Clary UPS (5 intersections)	Traffic	2020	\$ 33,598
Opticom Cards (2 @ 5 intersections)	Traffic	2020	34,275
Pedestrian Indicators (8 @ 5 intersections)	Traffic	2020	48,381
Traffic Light Poles (non-decorative) (2 @ 5 intersections)	Traffic	2020	895,568
Traffic Mast Arms (non-decorative) (4 @ 5 intersections)	Traffic	2020	1,492,613
Water pump built into chiller	Facilities	2020	10,751
10 Pair Dumbbell Rack w/Saddles	PARD- Recreation Center	2020	943
15" LCD TV (9)	PARD- Recreation Center	2020	10,322
4020 Marina Chaise Lounge	PARD- Recreation Center	2020	3,700
Ab Coaster CS3000	PARD- Recreation Center	2020	3,225
Becsys5	PARD- Recreation Center	2020	6,720
Biceps Curl	PARD- Recreation Center	2020	3,879
Glide Functional Strength Trainer	PARD- Recreation Center	2020	4,083
Griswold Pump	PARD- Recreation Center	2020	7,392
Havana Classic Armchair Espresso	PARD- Recreation Center	2020	1,677
Havana Tables (48")	PARD- Recreation Center	2020	981
Lat Pulldown	PARD- Recreation Center	2020	4,193
Leg Extension	PARD- Recreation Center	2020	4,403
Leg Press	PARD- Recreation Center	2020	6,290
Precor 833 TRM Treadmill (4)	PARD- Recreation Center	2020	23,508
Precor 835 EFX - Elliptical (moving arms)	PARD- Recreation Center	2020	11,147
Precor 835 Recumbent Bike (2)	PARD- Recreation Center	2020	5,915
Precor 835 Upright Bike (1)	PARD- Recreation Center	2020	2,669
Precor Power Cage	PARD- Recreation Center	2020	2,385
Refrigerator	PARD- Recreation Center	2020	1,613
Seated Leg Curl	PARD- Recreation Center	2020	4,612
Seated Row	PARD- Recreation Center	2020	3,879
Surebench (Flat/Adj/Incline) (3)	PARD- Recreation Center	2020	3,302
Triceps Extension	PARD- Recreation Center	2020	3,879
UMAX U@ Series 5-50lb pair urethane dumbbells	PARD- Recreation Center	2020	1,972
UV System	PARD- Recreation Center	2020	60,476
4020 Marina Chaise Lounge (70)	PARD- Colonial Park Pool	2020	18,502
40lbs Fillable umbrella base	PARD- Colonial Park Pool	2020	751
Becsys5	PARD- Colonial Park Pool	2020	6,720
Havana Classic Armchair Espresso	PARD- Colonial Park Pool	2020	5,870
Havana Classic Barstool Espresso	PARD- Colonial Park Pool	2020	2,097
Havana Tables (48")	PARD- Colonial Park Pool	2020	4,936
Lady Alligator	PARD- Colonial Park Pool	2020	6,898
RayPak Pool Heater	PARD- Colonial Park Pool	2020	32,357
Refrigerator	PARD- Colonial Park Pool	2020	1,613

EQUIPMENT REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2018 - 2022

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Umbrella 9"dia. F19pm	PARD- Colonial Park Pool	2020	7,495
UV System	PARD- Colonial Park Pool	2020	60,476
2020 Replacement Cost:			\$ 2,846,066
Batteries (100 amp) (6 @ 5 intersections)	Traffic	2021	\$ 31,300
15" LCD TV (2)	PARD- Recreation Center	2021	2,294
Precor 833 EFX - Elliptical (fixed arms)	PARD- Recreation Center	2021	97,058
RayPak Pool Heater	PARD- Recreation Center	2021	23,378
2021 Replacement Cost:			\$ 122,730
LifePack 12 cardiac monitor - Engine 1	Fire	2022	\$ 43,017
Load Switches (10 @ 5 intersections)	Traffic	2022	1,680
Traffic Cameras (4 @ 5 intersections)	Traffic	2022	25,534
Video Processors (2 @ 5 intersections)	Traffic	2022	32,254
Judson Park Lighting	PARD- Park Maintenance	2022	33,291
Whitt Johnson Court Resurfacing	PARD- Park Maintenance	2022	3,582
Wier Basketball Court Resurfacing	PARD- Park Maintenance	2022	3,582
Wier Irrigation	PARD- Park Maintenance	2022	38,735
Wier Tennis Court Resurfacing	PARD- Park Maintenance	2022	8,358
2022 Replacement Cost:			\$ 138,658

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.

2016 Financial Activity - The city's Employee Benefit Fund revenue is anticipated to be at \$2.23 million to fund employee benefits and the administrative costs of providing those benefits. Charges to the operating funds are expected to be \$2.59 million and the balance of \$0.36 million comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be \$2.56 million, equal to appropriations.

2017 Budget - Charges to operating funds in the amount of \$3.03 million plus \$0.4 million from employee/retiree contributions and other miscellaneous earnings are budgeted. Expenditures are expected to be \$3.18 million, a 24.25% increase from the 2016 budgeted expenditures. This net increase is due primarily to increases in medical benefit premiums for 2017 (\$406,600), employee tuition reimbursements (\$22,500), compensation study consultants (\$44,500) and known employee retirements (\$146,500).

EMPLOYEE BENEFIT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
CHARGES TO OPERATING FUNDS:					
ER - HEALTH	\$ 973,449	\$ 1,063,012	\$ 1,471,000	\$ 1,471,000	\$ 1,777,300
ER - DENTAL	49,284	52,477	68,500	68,500	75,100
ER - LIFE	18,913	17,891	22,000	22,000	24,000
ER - DISABILITY	25,096	29,726	24,000	24,000	26,600
ER - WORKER'S COMPENSATION	96,161	101,026	115,000	115,000	126,500
ER - RETIREES	-	190,000	209,000	209,000	240,400
ER - OTHER BENEFITS	571,906	321,139	266,300	319,900	325,000
EMPLOYEE CONTRIBUTIONS					
EE - HEALTH	161,424	181,133	221,000	221,000	266,000
EE - DENTAL	16,647	17,369	22,500	22,500	25,000
EE - VISION	12,589	12,862	13,000	13,000	15,000
EE-PPACA CONTRIBUTIONS	40,253	31,654	75,000	75,000	75,000
COBRA CONTRIBUTIONS	40,234	27,404	50,000	50,000	50,000
EARNINGS ON INVESTMENTS	1,615	3,395	1,000	4,000	1,000
MISCELLANEOUS	23,281	-	-	-	-
TOTAL REVENUES	2,030,852	2,049,088	2,558,300	2,614,900	3,026,900
EXPENDITURES					
MEDICAL PREMIUMS - ACTIVE	1,057,770	1,259,720	1,692,000	1,692,000	2,043,300
MEDICAL PREMIUMS - RETIRED	148,706	158,351	209,000	209,000	240,400
MEDICAL PREMIUMS - COBRA	-	-	10,000	10,000	10,000
DENTAL PREMIUMS - ACTIVE	68,188	73,814	91,000	91,000	100,100
VISION PREMIUMS - ACTIVE	11,538	14,849	13,000	13,000	15,000
WORKER'S COMPENSATION	94,351	87,287	115,000	115,000	126,500
LIFE & AD&D, DISABILITY	39,828	42,577	46,000	46,000	50,600
UNEMPLOYMENT CLAIMS	65	-	10,000	10,000	10,000
OTHER ADMINSTRATIVE COST	11,733	7,907	23,300	23,300	20,000
MEDICAL PREMIUMS - RETIREE DEPENDENT	3,768	-	40,000	40,000	40,000
HEALTH CARE REFORM UNFUNDED MANDATE	39,764	35,908	75,000	75,000	75,000
WELLNESS PROGRAM	3,578	8,885	25,000	25,000	25,000
ACCUMULATED SICK LEAVE	-	-	80,000	80,000	80,000
ACCRUED VACATION	-	-	40,000	40,000	40,000
RECRUITING & HIRING	14,441	11,746	15,000	15,000	15,000
EVENTS	14,883	17,300	20,000	20,000	20,000
AWARDS	1,961	2,449	3,000	3,000	3,000
TUITION	14,283	14,508	25,000	25,000	47,500
INCENTIVES	-	-	5,000	5,000	5,000
SOFTWARE LICENSES	25,870	-	-	-	-
CONSULTANTS	39,102	6,022	10,000	10,000	54,500
TRAVEL & TRAINING	1,463	-	10,000	10,000	10,000
TRANSFER TO GENERAL FUND	-	-	-	-	146,500
TOTAL EXPENDITURES	1,591,292	1,741,324	2,557,300	2,557,300	3,177,400
NET REVENUES (EXPENDITURES)	439,560	307,764	1,000	57,600	(150,500)
BEGINNING BALANCE	116,331	555,891	557,391	863,656	921,256
ENDING BALANCE	\$ 555,891	\$ 863,656	\$ 558,391	\$ 921,256	\$ 770,756

Summary Discussion

Special Revenue Funds are created to account for the proceeds from specific revenue sources that are restricted to expenditures for specific purposes. The City has ten active Special Revenue Funds in 2017:

THE PARKS FUND - The Parks Fund accounts for donations made by citizens for West University Place parks.

THE FRIENDS OF WEST UNIVERSITY PARKS DONATION FUND – This fund accounts for donations and expenditures funded by the Friends of West University 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. The payments from METRO are due not later than 30 days after each quarter. These funds are used for transportation related capital projects.

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

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

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

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

PARKS DONATION FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
EARNINGS ON INVESTMENTS	\$ 86	\$ 120	\$ -	\$ 100	\$ -
DONATIONS	9,285	5,368	5,000	36,500	236,500
TOTAL REVENUES	<u>9,371</u>	<u>5,488</u>	<u>5,000</u>	<u>36,600</u>	<u>236,500</u>
EXPENDITURES					
OPERATING SUPPLIES	2,031	5,861	7,000	18,500	217,500
TOTAL EXPENDITURES	<u>2,031</u>	<u>5,861</u>	<u>7,000</u>	<u>18,500</u>	<u>217,500</u>
NET REVENUES (EXPENDITURES)	7,339	(373)	(2,000)	18,100	19,000
BEGINNING BALANCE	14,459	21,798	12,459	21,425	39,525
ENDING BALANCE	<u>21,798</u>	<u>21,425</u>	<u>10,459</u>	<u>39,525</u>	<u>58,525</u>

**FRIENDS OF WEST UNIVERSITY PARKS FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
FRIENDS OF WEST U PARKS	\$ 211,664	\$ 20,199	\$ -	\$ 355,000	\$ 350,000
EARNINGS ON INVESTMENTS	-	1	-	-	-
TOTAL REVENUES	<u>211,664</u>	<u>20,200</u>	<u>-</u>	<u>355,000</u>	<u>350,000</u>
EXPENDITURES					
CONSTRUCTION COSTS	209,879	19,590	-	355,000	350,000
TOTAL EXPENDITURES	<u>209,879</u>	<u>19,590</u>	<u>-</u>	<u>355,000</u>	<u>350,000</u>
NET REVENUES (EXPENDITURES)	1,785	610	-	-	-
BEGINNING BALANCE	(1,784)	1	-	611	611
ENDING BALANCE	<u>1</u>	<u>611</u>	<u>-</u>	<u>611</u>	<u>611</u>

COURT TECHNOLOGY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
MUNICIPAL COURT FINES	\$ 6,419	\$ 6,339	\$ 6,000	\$ 3,500	\$ 3,000
EARNINGS ON INVESTMENTS	2	-	-	-	-
TOTAL REVENUES	<u>6,421</u>	<u>6,339</u>	<u>6,000</u>	<u>3,500</u>	<u>3,000</u>
EXPENDITURES					
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	8,389	50	-	-	-
OTHER CONTRACTED SERVICES	4,387	5,689	8,000	-	-
FURNITURE & EQUIP <\$5000	-	-	-	-	-
TOTAL EXPENDITURES	<u>12,776</u>	<u>5,689</u>	<u>8,000</u>	<u>-</u>	<u>-</u>
NET REVENUES (EXPENDITURES)	(6,354)	650	(2,000)	3,500	3,000
BEGINNING BALANCE	1,472	(4,882)	2,372	(4,232)	(732)
ENDING BALANCE	<u>\$ (4,882)</u>	<u>\$ (4,232)</u>	<u>\$ 372</u>	<u>\$ (732)</u>	<u>\$ 2,268</u>

TREE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
OTHER FEES AND PERMITS	\$ 44,268	\$ 62,133	\$ 25,000	\$ 35,000	\$ 30,000
EARNINGS ON INVESTMENTS	607	938	-	900	-
TOTAL REVENUES	<u>44,875</u>	<u>63,072</u>	<u>25,000</u>	<u>35,900</u>	<u>30,000</u>
EXPENDITURES					
TREE REPLACEMENT OPERATING EXPENDITURES	19,186	23,782	60,000	33,000	30,000
TOTAL EXPENDITURES	<u>19,186</u>	<u>23,782</u>	<u>60,000</u>	<u>33,000</u>	<u>30,000</u>
NET REVENUES (EXPENDITURES)	25,689	39,290	(35,000)	2,900	-
BEGINNING BALANCE	120,991	146,680	111,411	185,970	188,870
ENDING BALANCE	<u>\$ 146,680</u>	<u>\$ 185,970</u>	<u>\$ 76,411</u>	<u>\$ 188,870</u>	<u>\$ 188,870</u>

COURT SECURITY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
MUNICIPAL COURT FINES	\$ 4,811	\$ 4,699	\$ 4,500	\$ 4,800	\$ 4,500
EARNINGS ON INVESTMENTS	160	237	-	200	-
TOTAL REVENUES	<u>4,972</u>	<u>4,935</u>	<u>4,500</u>	<u>5,000</u>	<u>4,500</u>
EXPENDITURES					
FURNITURE & EQUIP <\$5000	-	510	15,000	10,000	15,000
TOTAL EXPENDITURES	<u>-</u>	<u>510</u>	<u>15,000</u>	<u>10,000</u>	<u>15,000</u>
NET REVENUES (EXPENDITURES)	4,972	4,425	(10,500)	(5,000)	(10,500)
BEGINNING BALANCE	32,237	37,209	31,838	41,634	36,634
ENDING BALANCE	<u>\$ 37,209</u>	<u>\$ 41,634</u>	<u>\$ 21,338</u>	<u>\$ 36,634</u>	<u>\$ 26,134</u>

METRO GRANT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
METRO	\$ 145,819	\$ 558,668	\$ 500,000	\$ 525,000	\$ 500,000
EARNINGS ON INVESTMENTS	478	446	300	600	300
TOTAL REVENUES	<u>146,296</u>	<u>559,114</u>	<u>500,300</u>	<u>525,600</u>	<u>500,300</u>
EXPENDITURES					
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	258,996	500,000	500,000	500,000	500,000
TOTAL EXPENDITURES	<u>258,996</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
 NET REVENUES (EXPENDITURES)	 (112,700)	 59,114	 300	 25,600	 300
 BEGINNING BALANCE	 259,197	 146,497	 497	 205,611	 231,211
ENDING BALANCE	<u>\$ 146,497</u>	<u>\$ 205,611</u>	<u>\$ 797</u>	<u>\$ 231,211</u>	<u>\$ 231,511</u>

POLICE FORFEITED PROPERTY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
FORFEITED PROPERTY	\$ 1,925	\$ -	\$ -	\$ 3,500	\$ -
EARNINGS ON INVESTMENTS	21	19	20	-	-
TOTAL REVENUES	<u>1,946</u>	<u>19</u>	<u>20</u>	<u>3,500</u>	<u>-</u>
EXPENDITURES					
OPERATING SUPPLIES	2,743	1,295	4,000	1,300	4,000
TOTAL EXPENDITURES	<u>2,743</u>	<u>1,295</u>	<u>4,000</u>	<u>1,300</u>	<u>4,000</u>
NET REVENUES (EXPENDITURES)	(796)	(1,276)	(3,980)	2,200	(4,000)
BEGINNING BALANCE	7,039	6,243	6,224	4,967	7,167
ENDING BALANCE	<u>\$ 6,243</u>	<u>\$ 4,967</u>	<u>\$ 2,244</u>	<u>\$ 7,167</u>	<u>\$ 3,167</u>

POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
STATE GRANT	\$ 2,066	\$ 2,048	\$ 2,000	\$ 2,100	\$ 2,000
EARNINGS ON INVESTMENTS	70	99	50	-	-
CLASS FEES	-	1,950	-	-	-
TOTAL REVENUES	<u>2,135</u>	<u>4,097</u>	<u>2,050</u>	<u>2,100</u>	<u>2,000</u>
EXPENDITURES					
TRAINING SUPPLIES	-	3,223	3,000	3,000	3,000
TRAVEL & TRAINING	-	-	-	1,250	-
TOTAL EXPENDITURES	<u>-</u>	<u>3,223</u>	<u>3,000</u>	<u>4,250</u>	<u>3,000</u>
NET REVENUES (EXPENDITURES)	2,135	873	(950)	(2,150)	(1,000)
BEGINNING BALANCE	13,398	15,533	9,518	16,406	14,256
ENDING BALANCE	<u>\$ 15,533</u>	<u>\$ 16,406</u>	<u>\$ 8,568</u>	<u>\$ 14,256</u>	<u>\$ 13,256</u>

FIRE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
STATE GRANT	\$ 16,000	\$ 150	\$ -	\$ -	\$ -
SETRAC	-	3,391	-	2,325	-
EARNINGS ON INVESTMENTS	-	5	-	-	-
DONATIONS	-	10,000	-	-	-
MISCELLANEOUS	301	-	-	-	-
TRANSFER FROM GENERAL FUND	4,000	-	-	206	-
TOTAL REVENUES	20,301	13,546	-	2,531	-
EXPENDITURES					
OPERATING SUPPLIES	15,374	3,597	-	-	-
TRAVEL & TRAINING	-	150	-	-	-
HEAVY EQUIPMENT	-	7,500	-	2,500	-
OTHER EQUIPMENT	-	-	-	2,325	-
TOTAL EXPENDITURES	15,374	11,247	-	4,825	-
NET REVENUES (EXPENDITURES)	4,927	2,299	-	(2,294)	-
BEGINNING BALANCE	(4,838)	89	-	2,388	94
ENDING BALANCE	\$ 89	\$ 2,388	\$ -	\$ 94	\$ 94

GOOD NEIGHBOR FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
EARNINGS ON INVESTMENTS	\$ 11	\$ 15	\$ -	\$ 16	\$ -
DONATIONS	-	110	-	300	-
TOTAL REVENUES	<u>11</u>	<u>125</u>	<u>-</u>	<u>316</u>	<u>-</u>
EXPENDITURES					
COMMUNITY RELATIONS	-	-	2,500	-	2,500
BOARDS AND COMMITTEES	-	14	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>14</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
NET REVENUES (EXPENDITURES)	11	111	(2,500)	316	(2,500)
BEGINNING BALANCE	2,469	2,480	2,479	2,591	2,907
ENDING BALANCE	<u>2,480</u>	<u>2,591</u>	<u>(21)</u>	<u>2,907</u>	<u>407</u>

Summary Discussion

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 \$5,000), 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 and will be reduced to three in 2018 with the elimination of the capital reserve fund.

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. With the elimination of the Capital Reserve Fund in 2018, excess general fund reserves will flow straight into this fund.

CAPITAL RESERVE FUND

The Capital Reserve Fund serves as a pass-through fund and 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. This pass-through fund will be eliminated in 2018 with the excess reserves flowing straight to the Capital Project fund.

TRANSPORTATION IMPROVEMENT FUND

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

WATER AND SEWER CAPITAL RESERVE FUND

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

CAPITAL PROJECT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
EARNINGS ON INVESTMENTS	1,312	1,414	-	800	-
TRANSFER FROM GENERAL FUND	252,500	-	-	-	-
TRANSFER FROM CAPITAL RESERVE FUND					
	264,996	10,991	-	355,000	200,000
TOTAL REVENUES	518,808	12,405	-	355,800	200,000
PROJECT EXPENDITURES					
Facilities Master Plan	12,507	1,378	-	75	-
City Hall Admin & IT Renovations	212,539	16,640	-	-	-
2014 Direct Link Process Review	-	15,000	-	-	-
Appraisal Services	-	5,025	-	-	-
UH Hobby Center for Public Policy Survey	-	10,991	-	-	-
Heaters in Fleet Maintenance Bay	-	2,943	-	-	-
Replace Metal Fences at Public Works Maintenance Yard	-	26,000	-	-	-
Replace wall A/C units in PW Traffic & Fleet Offices	-	1,883	-	-	-
Block Enclosure Around CPE Transformers at PW	-	11,270	-	-	-
Replace 5-ton air handler @ Comm Bldg (Dir Office)	-	4,997	-	-	-
Colonial Park West-End Redesign	-	21,553	-	-	-
Library Panel Fencing	-	2,511	-	-	-
Replace (2)3-ton air handlers @ Scout House	-	4,989	-	-	-
Scout House Flooring - epoxy paint floor	-	2,310	-	-	-
Wier Park Pavers-Sunset entrance	-	3,020	-	-	-
PW Maintenance Facility Renovations	-	80,618	-	-	-
Pavement Markings - Area #2/School/City Center	-	25,820	-	-	-
WURC Garage Door Repairs	-	-	-	4,000	-
Connect all Generators to Network	-	-	-	15,120	-
WURC Locker Room Floor Refinishing	-	-	-	18,000	-
Admin Conference/Jury Room Sound Masking	-	-	-	3,000	-
Replace Community Building/Senior Services HVAC Units	-	-	-	11,500	-
Animal Control Shelter	-	-	-	30,000	200,000
Library Renovations	-	-	-	300,000	-
Milton Street Pump Station Climate Control	-	-	-	17,721	-
Traffic Signals Battery Backup Replacement	-	-	-	6,000	-
Replace Traffic Control Office HVAC	-	-	-	10,000	-
Replace Public Works Operations HVAC	-	-	-	3,000	-
TOTAL EXPENDITURES	370,522	236,947	-	418,416	200,000
BEGINNING BALANCE	138,884	287,170	62,049	62,627	11
ENDING BALANCE	\$ 287,170	\$ 62,627	\$ 62,049	\$ 11	\$ 11

CAPITAL RESERVE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
EARNINGS ON INVESTMENTS	\$ 1,302	\$ 1,599	\$ -	\$ 2,600	\$ 1,500
TRANSFER FROM GENERAL FUND	215,004	79,300	500,000	500,000	500,000
TOTAL REVENUES	<u>216,306</u>	<u>80,899</u>	<u>500,000</u>	<u>502,600</u>	<u>501,500</u>
EXPENDITURES					
UNFORESEEN EXPENDITURES	25,372	17,241	-	-	-
TRANSFER TO CAPITAL PROJECTS FUND	264,996	10,991	-	355,000	200,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	-	152,000	-
TOTAL EXPENDITURES	<u>290,368</u>	<u>28,232</u>	<u>-</u>	<u>507,000</u>	<u>200,000</u>
BEGINNING BALANCE	<u>355,531</u>	<u>281,469</u>	<u>337,909</u>	<u>334,137</u>	<u>329,737</u>
ENDING BALANCE	<u>\$ 281,469</u>	<u>\$ 334,137</u>	<u>\$ 837,909</u>	<u>\$ 329,737</u>	<u>\$ 631,237</u>

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

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
EARNINGS ON INVESTMENTS	\$ 2,782	\$ 2,870	\$ -	\$ 4,500	\$ -
TRANSFER FROM METRO GRANT FUND	258,996	500,000	500,000	500,000	500,000
TOTAL REVENUES	<u>261,778</u>	<u>502,870</u>	<u>500,000</u>	<u>504,500</u>	<u>500,000</u>
PROJECT EXPENDITURES					
Poor Farm Ditch Outfall Rehabilitation	188,043	-	-	-	-
Ruskin Street Rehabilitation	460,483	996	-	-	-
Library Renovations	-	22,441	-	-	-
Southwestern Street Inlets	-	-	70,000	70,000	-
City Hall Parking Lot Expansion Joints	-	-	4,000	4,000	-
Miscellaneous Drainage Improvements	-	-	-	-	75,000
TOTAL EXPENDITURES	<u>648,526</u>	<u>23,437</u>	<u>74,000</u>	<u>74,000</u>	<u>75,000</u>
BEGINNING BALANCE	<u>788,796</u>	<u>402,048</u>	<u>667,148</u>	<u>881,481</u>	<u>1,311,981</u>
ENDING BALANCE	<u>\$ 402,048</u>	<u>\$ 881,481</u>	<u>\$ 1,093,148</u>	<u>\$ 1,311,981</u>	<u>\$ 1,736,981</u>

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

	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUES					
EARNINGS ON INVESTMENTS	\$ 15,366	\$ 15,266	\$ -	\$ 10,000	\$ 10,000
TRANSFER FROM WATER & SEWER FUND	1,899,996	1,200,000	955,000	700,000	-
TOTAL REVENUES	1,915,362	1,215,266	955,000	710,000	10,000
PROJECT EXPENDITURES					
WWTP Screw Pump Replacement	1,031,830	-	-	-	-
Automated Meter Reading	771,312	1,120,643	-	85,000	-
Ruskin Street Rehabilitation	232,045	3,739	-	-	-
Water Well Rehabilitation	-	11,883	-	310,000	-
Belt Filter Press Replacement	-	15,518	-	420,000	-
Milton Street Fence Replacement	-	16,810	-	-	-
Lift Station Renovations #8-12	-	-	275,000	75,000	200,000
Milton Street Pump Station Climate Control	-	-	15,000	-	-
Air Handler Replacement	-	-	4,000	-	-
Yard Fence Replacement	-	-	30,000	30,000	-
Milton Street GST Rehabilitation	-	674,004	-	350,000	-
Lift Station #1-7 Renovations	-	246,424	-	35,000	-
WWTP Outfall Relocation	-	-	-	125,000	-
Bissonnet Water Line Replacement (Buffalo To Kirby)	-	-	-	150,000	250,000
WWTP Clarifier Replacement	-	-	-	250,000	250,000
WWTP Aeration Basin monitoring equipment	-	-	-	-	20,000
WWTP Fencing	-	-	-	-	60,000
TOTAL EXPENDITURES	2,035,187	2,089,020	324,000	1,830,000	780,000
NET REVENUES (EXPENDITURES)	(119,825)	(873,754)	631,000	(1,120,000)	(770,000)
BEGINNING BALANCE	2,889,614	2,769,789	1,000,315	1,896,035	776,035
ENDING BALANCE	\$ 2,769,789	\$ 1,896,035	\$ 1,631,315	\$ 776,035	\$ 6,035

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

Ordinance No. 2022

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2017 AND ENDING DECEMBER 31, 2017; 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, 2017 and ending December 31, 2017; 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, 2017 and ending December 31, 2017, 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, 2017, and ending December 31, 2017.

Section 3. That the sum of NINETEEN MILLION SEVEN HUNDRED THIRTY-THREE THOUSAND ONE HUNDRED NINETY-FIVE AND NO/100 DOLLARS (\$19,733,195) 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 NINE HUNDRED TWENTY-THREE THOUSAND SEVEN HUNDRED EIGHTEEN AND NO/100 DOLLARS (\$8,923,718) 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 SEVEN MILLION TWO HUNDRED TWENTY THOUSAND FIFTY-FOUR AND NO/100 DOLLARS (\$7,220,054) 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 FIFTY-THREE THOUSAND TWO HUNDRED AND NO/100 DOLLARS (\$1,553,200) 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 THREE MILLION ONE HUNDRED SEVENTY-SEVEN THOUSAND FOUR HUNDRED AND NO/100 DOLLARS (\$3,177,400) 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 EIGHTY-ONE THOUSAND AND NO/100 DOLLARS (\$81,000) is hereby appropriated out of the Vehicle Replacement Fund for the capital outlay for Vehicle Replacement Activities.

Section 9. That the sum of ONE MILLION FOUR HUNDRED FORTY-ONE

THOUSAND SEVEN HUNDRED EIGHTY AND NO/100 DOLLARS (\$1,441,780) is hereby appropriated out of the Technology Management Fund for operating expenses and capital outlay for Technology Fund Activities.

Section 10. That the sum of FIVE THOUSAND SIX HUNDRED AND NO/100 DOLLARS (\$5,600) is hereby appropriated out of the Equipment Replacement Fund for operating expenses and capital outlay for Equipment Replacement Fund Activities.

Section 11. 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 12. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

Section 13. 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 14. 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 15. After adoption of the Budget, the City Manager shall provide for the filing of a true copy of the Budget (and each amendment) in the office of the County Clerk of Harris County, Texas.

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

PASSED, APPROVED, ADOPTED AND SIGNED ON, this 17th day of October, 2016.

Voting Aye: *Sample, Kelley, Ballantyne, Turner*
Voting No: *Railly*
Absent: *none*

SIGNED:



Susan Sample

Susan Sample, Mayor

Thelma A. Gilliam

Thelma A. Gilliam, City Secretary

RECOMMENDED:

M. Christopher Peifer

M. Christopher Peifer, City Manager

REVIEWED:

Alan Petrov

Alan Petrov, City Attorney

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

Ordinance No. 2023

AN ORDINANCE LEVYING AND ASSESSING AD VALOREM TAXES FOR TAX YEAR 2016; 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 2016, based on the City’s appraisal rolls for tax year 2016 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

WHEREAS, the 2016 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 an adopts the following tax rate per \$100 valuation for tax year 2016, such tax being levied and assessed upon all property

subject to taxation by the City:

\$0.18557 For the purposes of maintenance and operations

\$0.13123 For the purposes of debt service

\$0.31680 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 6.62 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 0.00

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 2017 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, 2017.

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.

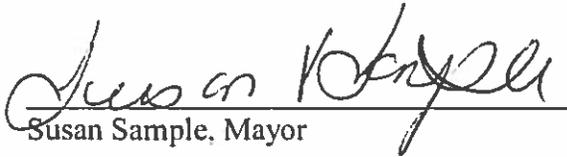
Section 9. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local 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 17th day of October, 2016.

Voting Aye: *Sample, Kelly, Ballanfont, Swinner*
Voting No: *Reilly*
Absent: *None*

SIGNED:

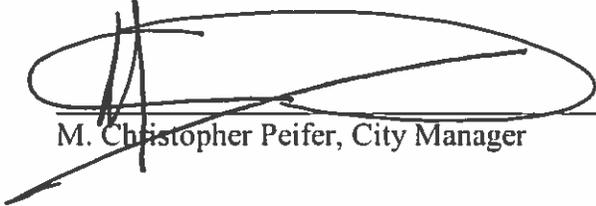

Susan Sample, Mayor

ATTEST



Thelma A. Gilliam, City Secretary

RECOMMENDED:


M. Christopher Peifer, City Manager

REVIEWED:


Alan Petrov, City Attorney