

City of West University Place, TX
ADOPTED BUDGET
FISCAL YEAR 2026





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of West University Place
Texas**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

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ORGANIZATION OF THE BUDGET DOCUMENT

This budget document has been prepared to present a financial plan that an average resident can understand. It also provides City Council and City Management with a tool to help meet their goals and resident expectations.

The budget is divided into the following sections:

Introduction outlines the highlights of this Budget and some of the objectives the City hopes to accomplish this Fiscal Year and includes the City Manager's budget message to City Council.

Budget Overview provides readers with a concise overview of some of the most important pieces of this year's Budget. This section includes an introduction to West University Place, including demographics and statistics, an area map, the City's organization chart, list of City Management, City Council Strategic Priorities. It also includes a Reader's Guide to the Budget, fund structure and departmental matrix, staffing levels, budget summaries for all funds, and a timeline of the budget process.

Financial Forecast includes the financial forecast for the City of West University Place's major funds over a five-year timeframe, and is a comprehensive, integrated forecast of the City's Debt Service Fund, General Fund, and Water and Sewer Fund.

General Fund section includes an overview comprised of revenue, expenditure and fund balance information. An expenditure summary for all general fund departments by function. Each functional area begins with an organizational chart followed by a summary of expenditures by department/function and by category, a staffing summary and an overview with key budget items, accomplishments, goals and objectives for this Fiscal Year, and performance measures.

Debt Service Fund includes an overview of revenue and expenditures, an income statement as well as debt schedules including graphs.

Enterprise Funds includes an overview of the Water & Sewer Fund that includes a revenue and expense summary including beginning and ending cash equivalents. A staffing summary by department is followed by department overviews with key budget items, accomplishments, goals and objectives for this Fiscal Year, and performance measures. This section also includes an overview of the Solid Waste Fund with revenues and expenses, accomplishments, goals and objectives for this Fiscal Year and performance measures.

Internal Service Funds section includes an overview describing each Internal Service. The revenue and expense summaries are also included.

Special Revenue Funds section includes information on the Special Revenue Funds. Each fund includes operating revenues and expenditures with beginning and ending fund balances.

Capital Project Funds section includes an overview, a summary schedule of revenues and expenditures by Capital Project Fund followed by a brief description of each project with annual operating impacts.

Capital Improvement Plan (CIP) section includes an overview, summaries, and project sheets including scope of work, justification, and project budget.

Appendix includes the adopted Tax and Budget Ordinances, tax rate calculation worksheet, adopted financial policies of the City, and glossary.

December 1, 2025

City Council
City of West University Place
3800 University Blvd.
West University Place, TX 77005

RE: Adopted 2026 Budget

Honorable City Council,

In compliance with State of Texas law, the City's charter, and good management practices, I am pleased to present the Adopted 2026 Budget for the period beginning January 1, 2026, and ending December 31, 2026.

The preparation of any budget is a daunting task, and, in preparing West U's annual budget, our City staff used the following goals as guiding principles to ensure that our 2026 Budget will meet the needs of our community by providing:

- A financially sound City that offers superior services valued by the community
- "Best-in-class" City infrastructure and facilities
- A great West U quality of life
- A high-performing City team that produces results for our community
- The best residential suburban city in the Houston metro area

Overall, the 2026 Budget continues to build upon our previous work, with a focus on delivering superior services to our residents, improving public safety, reinvesting in our infrastructure, investing in our City team, and, lastly, enhancing our community and what makes West U special.

REVENUES

West U's total projected revenues for 2026 are approximately \$101.88 million, which is 2.1% more than the previous year's original adopted budget. Much of this increase is related to an increase in Water and Sewer Fund and General Fund revenues, as well as Employee Benefit Fund and Vehicle Replacement Fund transfers-in.

Revenue Actions in 2026

- Reduce the adopted tax rate by 5.2% from \$0.24193 to \$0.229441 per \$100 assessed value
- Increase water revenues by 17% and sewer revenues by 12.3%, which increases the cost for an average household using 9,000 gallons of water per month by \$5.58/month
- Increase solid waste fees by 7%, from \$37.47 to \$40.10 per month

General Fund Revenues

General Fund revenues for 2026 are projected at \$26.733 million, reflecting an increase of approximately \$518,163 over the prior year's budget. The growth is primarily driven by higher ad valorem tax collections, along with modest fluctuations across other revenue sources.

The City's earnings from investments are projected to be lower in 2026 by approximately \$198,000 as interest rates come down and inflation remains low. As a responsible fiduciary, the City's investments are restricted to stable and safe funds by both the Public Funds Investment Act and the City's Investment Policy.

In 2026, this adopted budget aims to maintain a healthy unassigned ending General Fund balance of over \$9 million, which is above the City's budgeted reserve requirement (approximately \$5.34 million), equal to 20% of total General Fund expenditures. This reserve has contributed to maintaining the City's AAA bond rating but also provides additional reserves to address expenses responding to natural disasters without dropping below the 20% reserve requirement.

EXPENDITURES

Overall, expenditures, excluding internal service funds, are projected to be at \$93.88 million, approximately \$32.97 million less than the Adopted 2025 Budget. The majority of the reduction is from \$1.8 million budget amendment in 2025 to transfer funds to capital reserves and \$33.9 million decrease in capital mostly from rollover of projects reflected in 2025. Capital improvements consist of \$45.3 million in new CIP projects budgeted for this year, not including those rolled over from previous budget cycles.

West U Operations comprises all City-provided services, and includes expenditures from the General, Water and Sewer, and Solid Waste funds. These funds are estimated to increase 5.6% compared to the Adopted 2025 Budget.

Debt Service includes both the Debt Service Fund total expenditures and the Water and Sewer debt service and is estimated to decrease 8% from the Adopted 2025 Budget. The majority of this decrease is due to a decrease in bond payments, principal, and interest.

The chart below compares 2025 budgeted departmental expenditures to the 2026 budgeted departmental expenditures.

City of West University Place, Texas 2025 Adopted vs 2026 Adopted Budget Operating Department Expenditures Comparison				
	Adopted 2025	Adopted 2026	\$ Increase (Decrease) from 2025	% Increase (Decrease) from 2025
Admin	1,445,700	1,288,500	(157,200)	-10.9%
City Council	186,600	43,700	(142,900)	-76.6%
Legal	203,000	203,000	-	0.0%
Communications	367,300	318,850	(48,450)	-13.2%
Finance	2,615,450	2,920,200	304,750	11.7%
Police	6,931,960	7,344,200	412,240	5.9%
Fire	4,659,250	4,729,620	70,370	1.5%
PW	4,433,725	4,526,050	92,325	2.1%
PARD	5,351,650	5,332,600	(19,050)	-0.4%
Water & Sewer	9,274,412	10,715,038	1,440,626	15.5%
Solid Waste	2,084,077	2,249,300	165,223	7.9%
Total Operating Budget	37,553,124	39,671,058	2,117,934	5.6%

NOTABLE CHANGES IN 2026

The following are notable changes to the prior year’s operating budget for each department. If a department is not listed, then there was not a significant change from the prior year.

City Council

City elections occur in odd years and there is not an expected bond election which accounts for a \$100,000 decrease in 2026. Also, recodification of the City’s ordinances will not be a reoccurring expense which is a reduction of \$40,000.

Administration

In 2025, there was a retirement of a long-term employee and a one-time expense of \$109,00 that will not be recurring in 2026. Additionally, there are planned staffing changes to Administration with the Executive Assistant moving to Information Technology, while this reflects a reduction of approximately \$107,000, there will be a corresponding increase in Information Technology. Lastly, a new Administrative Assistant position is budgeted mid-year with an increase of approximately \$46,000.

Finance Department

Overall, the Finance Department remains relatively unchanged from 2025 to 2026 with the exception of expenses in the Citywide Division. The City planned for significant increases in the expenses associated with electric service (\$256,000), real and personal property insurance (\$63,000) and retiree health insurance (\$39,000).

Police Department

The Department will experience several significant changes beginning in 2025 and formalized in the 2026 Budget. These include a \$63,000 increase related to the restructure of the command staff pay grade, as well as \$165,000 in higher medical and dental costs resulting from budgeting at the higher rate for eight vacancies. Additionally, two new police officers will be added mid-year at a cost of \$121,000, and anticipated employee retirements are estimated at \$46,000. A notable offsetting decrease from 2025 to 2026 is the retirement of an employee, which reduced expenditures by approximately \$130,000.

Additional increases include \$176,000 for Technology to support maintenance and replacement costs associated with the Virtual Gate System and other technology-related needs.

Changes implemented in 2025 and formally adopted in the 2026 Budget include a restructuring of the command staff. Previously, the command structure consisted of the Chief, Captain, and Administrative Sergeant. The new structure will include the Chief, Captain, and two Lieutenants — one overseeing Operations and the other overseeing Support Services. This reorganization is intended to strengthen oversight and improve consistency in mission execution and service delivery. Another change being formalized is the reclassification of the Support Services Manager position to a Police Officer.

Public Works Department

Notable changes in the Public Works Department include a \$130,000 decrease resulting from two retirements that occurred in 2025. However, the Department will see an increase of approximately \$150,000 in facility operating costs for the new Public Works Maintenance Facility, which is expected to be completed by February 2026. Additional increases include \$35,000 for the Urban Forester and Community Rating System consultant contracts, as well as a \$103,000 increase to support technology and asset replacement needs.

Parks & Recreation

This budget provides continued support to West U area youth sports (baseball, softball, soccer, and swimming leagues). The support for baseball, softball, and soccer consists of

up to \$100,000 in reimbursements for the maintenance of fields in West U, in addition to approximately \$20,000 of in-kind support through fees for field use, water, electricity, and solid waste management, as well as room rentals. In addition, \$25,100 was budgeted for 50% capital project reimbursement to Tri Sports for numerous projects.

The Department did not recommend any increases to the recreation and programming fees in 2026 but will complete a comprehensive review of all fees for the 2027 budget.

Information Technology (IT) Department

The City continues to invest in modernizing its IT infrastructure by fully funding service contracts and supporting planned software upgrades for Utility Billing, Online Permitting, and Work Order systems. Overall, the IT budget is increasing by \$280,600.

Water & Sewer Fund

The City completed a review of water and sewer revenues, and based on the results of the study, water revenues will increase by 17% and sewer revenues by 12.3%. For an average household using 9,000 gallons of water, this results in an estimated monthly bill increase of \$5.58.

These adjustments are necessary to cover rising operational costs due to inflation, as well as the principal and interest payments on debt issued to fund water and sewer infrastructure improvements (\$2,503,188). The increases will also offset higher costs for purchasing surface water from the City of Houston (\$280,000) and support an additional \$200,000 transfer to Capital Improvement Projects, bringing the total CIP transfer to \$900,000.

Solid Waste Fund

The 2026 Budget includes an increase to regular rates of \$2.63 (7%) and to senior/disabled rate of \$1.03 (5%). The City continues to use reserves to mitigate increases to the solid waste rates as we lower the reserve amount closer to the 10% reserve requirement.

The cost increases are related to disposal fees for solid waste (\$95,000), recycling (3,900) and green waste (\$25,000) for a total increase of approximately \$124,000.

Vehicle Replacement Fund

This fund enables the City to replace vehicles without increasing taxes or competing with operational demands. In 2026, West U will spend approximately \$1,140,500 to replace the following:

- Police – Unmarked truck (\$47,500)
- Police – Unmarked Van (\$41,000)

- Police – Two patrol vehicles (\$192,000)
- Parks Operations – SUV (\$38,000)
- Parks Senior Services – SUV (\$42,000)
- Public Works Solid Waste – F250 Extended Cab w/Dump body (\$85,000)
- Public Works Solid Waste – Freightliner with Heil 2500 Durapack 25 yard (\$333,000)
- Public Works Operations – F750 XLT with 18’ open bed dump (\$105,500)
- Public Works Operations – Backhoe (\$115,000)
- Public Works Operations – Godwin Dri Prime Pump (\$35,000)
- Public Works Operations – Trackhoe (\$106,500)

Asset Replacement Fund

This fund enables the City to replace necessary items without increasing taxes or competing with operational demands. In 2026, the City will spend approximately \$483,100 to replace or repair the following items:

- Public Works
 - Operations – two feed pumps (\$44,800) and two lift station pumps (\$34,800)
- Parks
 - Colonial Park Pool – diving stand (\$23,600)
 - Senior Services – chairs (\$16,400) and hallway furniture (\$17,500)
 - Recreation Center – exercise equipment (\$152,800) and tables and furniture (\$108,100)
- Information Technology
 - One server (\$85,100)

CAPITAL IMPROVEMENT PROGRAM

It’s important to remember that this 10-Year Capital Improvement Program (CIP) is solely a planning document and only the projects listed in the current year’s budget are approved by Council to move forward. Projects in years 2 – 10 may be adjusted on the schedule depending on market conditions, inflation, new information, etc.

During the preparation of the 2026 Budget, the City discussed major investments in West U’s water systems, along with the drainage and street improvements on the west side of the city and the Facility Master Plan.

The 2026 CIP budget has approximately \$3.31 million budgeted for pay-as-you-go projects regarding water, facilities, equipment and ERP software replacement – with 2026 total for CIP estimated to be \$24.55 million. Approximately 86.5% of the total 2026 estimated CIP is anticipated to be funded through municipal bonds for water, drainage, facilities, streets, and sidewalks.

The CIP reflects the needs and priorities of both the West U community and the City organization, with approximately 19.8% of the ten-year CIP being devoted to water/sewer projects, and a further 70.5% related to drainage.

Notable projects for 2026 include:

- Additional funding for design and construction of Recreation Center Pump Room
- Enhance and expand Cardio/Weight Room at the Recreation Center
- Design of Westside Roadway Reconstruction Phase 2
- Preliminary Engineering for Buffalo Speedway Pedestrian Enhancements and University Blvd Pedestrian Enhancements
- Continued repairs and replacements to sidewalks and roadways
- Wesleyan Street Pedestrian Mobility Enhancements
- Water improvements including Milton water plant and cast-iron waterline replacement
- Wastewater improvements including wastewater treatment plant improvements, lift station condition assessment, wastewater treatment plant clarifier rehabilitation, and wastewater treatment plant process optimization

SUMMARY

This budget:

- Implements the priorities and goals identified by our City Council and residents through our Citizen Satisfaction Survey
- Lowers the adopted tax rate for the seventh year in a row
- Prioritizes public safety with the addition of 3 new police officers, command staff restructure and pay adjustment
- Focuses on employee retention and recruitment through a competitive compensation package
- Continues funding for the Capital Improvement Program with the issuance of debt to address improvements to our water and sewer systems
- Continues the phased updating of our technology to improve our service delivery and customer reach with utility billing, work order system and online permitting
- Preserves healthy City reserves in order to maintain our financial standing and AAA bond rating
- Maintains a financially sound City, and avoids budget or accounting procedures that would balance the current 2026 budget at the expense of future budgets

ACKNOWLEDGMENTS

I would like to acknowledge the diligent efforts of our City Council in reviewing and discussing this budget, including at the budget workshop on September 2, the public

hearing on September 15, and the final Council meeting focused on adopting this budget on September 22. Your guidance, vision, goals, and feedback served as the foundation in preparing this budget that reflects our community's priorities.

I would also like to express my appreciation to all City staff who worked to prepare this budget for City Council's review. In particular, I would like to acknowledge the hard work of Finance Director Marie Kalka, Finance Manager Neelie Walker, and the rest of their department, who spent months preparing a 2026 budget that maintains West U's sound financial standing. I feel fortunate to be a member of such a dedicated team that works hard each day to ensure that the City of West University Place continues to be a great place to live and work.

Respectfully submitted,

David J. Beach
City Manager

WEST UNIVERSITY PLACE AT A GLANCE

History

An expansive, affluent community, West University Place is located just a few minutes from downtown Houston in Harris County. Incorporated in 1924, West University Place was conceived in 1910 by Ben W. Hooper, then Governor of Tennessee. Governor Hooper bought a tract of land southwest of Houston out of an old Spanish land grant, which had been surveyed by A.C. Reynolds. The Houston West End Realty Company developed West University Place's first addition and put the first lots up for sale in April of 1917.

The area's proximity to Rice University, then Rice Institute, led to the name "West University Place." In the 1920s two Rice University students named the city's streets based on names taken from a college English literature book. Hence, many streets are named after authors such as Lord Byron, Samuel Taylor Coleridge, Christopher Marlowe, Geoffrey Chaucer, John Dryden, and William Shakespeare. And a handful of other streets bare the names of universities including Rutgers, Duke, and Vanderbilt.



Due to the lack of infrastructure and schools, early residents of West University Place adopted its own city charter in 1940 instead of consolidating with its large neighbor, Houston. From its humble beginnings as an orphan municipality with muddy streets and little infrastructure, West University Place has grown into a progressive model city.

City Government

The City of West University Place, commonly known as "West U", is a Texas Home-Rule City with a Council-Manager form of government. Voters elect the mayor and four city council members on a non-partisan basis. The City provides a full range of municipal services, including public safety, public utilities (water, sewer, and storm drain), street maintenance, solid waste, and parks and recreational services.

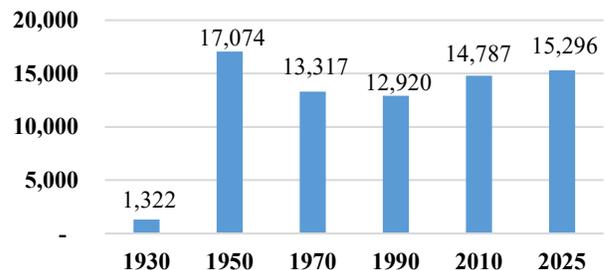


Location

West University Place occupies two square miles inside Loop 610 and is surrounded by the Cities of Houston, Bellaire, and Southside Place. Located about one mile east of the City limits, in the City of Houston, are Rice University and the Texas Medical Center. Viewed on a map, the city resembles a house, with a chimney on the west side and a door at the center where West University Place surrounds Southside Place.

Population

Mainly a bedroom community of upper-class families, only 20 acres was set aside for commercial development, West University Place is home to approximately 15,000 people, whose working inhabitants are employed throughout the Houston metropolitan area.



Demographics

Established

January 2, 1924

Government

West University Place is a Texas Home - Rule City operating under a Council - Manager form of government

County

Harris County

School District

Houston Independent School District

Area

2.0 square miles

Climate

Humid subtropical climate with tropical influences, short mild winters and hot humid summers

Population

15,296

Bond Rating

Standards and Poors Global
Ratings AAA

ISO Rating

Class 1

Source: United States Census; 2024

Location

The City of West University Place, located in the 4th largest metropolitan area in the nation, has managed to retain its small town feel while providing convenient access to an array of big city amenities.

Age

The City of West University Place is comprised of 8.1% persons under the age of 5, 31.7% under the age of 18, and 15.8% over the age of 65.

Education

The area's strong educational background, its proximity to Rice University, and the fact that 91.3% of adults who live in West U have bachelor's degrees are among the reasons West University Place has been recognized for a high quality of life.

Household Income

The City of West University Place's median household income in 2024 was \$200,001+.

Economy

The City of West University Place's location allows for a remarkable diversity of trades and industries.

Principal Property Taxpayers

Brixmor West U Marketplace LLC
Southwestern Bell
Centerpoint Energy Inc.
2715 Bissonnet LLC
Retail Fund I Houston Rice

Principal Employers

Southwestern Bell
West University Elementary
City of West University Place

*Sources: United States Census;
2024 Harris County Tax Assessors-Collector's Record*

Recognition

Business Development Magazine named West University Place as the one of the best small Texas cities to live.

In 2007, Forbes named West University Place as a Top Urban Enclave, stating that "the tree-filled, affluent bedroom community is one of the most prized addresses in the Houston area."

In 2011, West University Place received multiple accolades from rating entities: CNN Money named West University Place as the #12 Top Earning Town in America.

The Houston Business Journal ranked West University Place #1 in a study of quality of life in the southern United States. The rankings encompass 1,146 cities, towns, villages, and other municipalities in 13 southern states.

For more than 30 years, the Arbor Day Foundation has recognized the City of West University Place as a Tree City USA community.

Scenic Texas offers an objective review of a City's existing municipal infrastructure ordinances as they relate to model standards. The City of West University Place hold a Scenic City Silver Certificate.

The City of West University Place has been recognized by the Government Finance Officers Association for Excellence in Financial Reporting since 1984 and the Distinguished Budget Presentation Award since 2022.

The City of West University Place Parks and Recreation Department was honored with the prestigious Gold Medal Award at the 2020 Texas Recreation and Parks Society annual awards ceremony. West University Place was the only city in the Class IV category (populations up to 25,000) to receive this designation in 2020.

In 2019, The City of West University Place Public Works Department received the American Public Works Accreditation. The accreditation program provides a means that formally verifies and recognizes public works agencies for compliance with recommended best management practices set forth by the American Public Works Association.

Since 2015, the City of West University Place Public Works Department fleet division has been recognized by the Government Fleet Magazine. The Government Fleet Magazine recognizes the nation's top fleet maintenance programs that promote efficiency, effectiveness, exhibit leadership with customers and community and overall future vision of the operation while overcoming challenges every year.

Since 1943, the City of West University Place has been recognized for its superior water system. This designation recognizes overall excellence in all aspects of operation of a public water system that goes above and beyond the minimum standards in protecting public health and ensures reliable operation of the water system.

The West University Place Police Department has successfully maintained its prestigious 4-year accreditation status for the third consecutive time through the Texas Police Chief's Association (TPCA) Best Practices Program. This outstanding accomplishment underscores our committed dedication to maintaining the utmost excellence in law enforcement practices.





City of
**West University
Place**

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**CITY OF WEST UNIVERSITY PLACE CITY
COUNCIL**



***Top l-r: Council Member Clay Brett; Mayor Pro Tem John Barnes;
Bottom l-r: Council Member Kalie Rainsberger; Mayor Susan Sample; Council Member
John Bertini***

Mayor

Susan Sample

John Barnes

Mayor Pro Tem

Clay Brett

Council Member

Kalie Rainsberger

Council Member

John Bertini

Council Member

CITY OF WEST UNIVERSITY PLACE CITY MANAGEMENT

Appointed Officials

Position

David Beach

City Manager

Tracylynn Garcia

City Secretary

Loren Smith, Olson & Olson LLP

City Attorney

Robert Loper

Municipal Court Judge

City Management

Title

Gary Ratliff

Police Chief

James Novak

Fire Chief

Marie Kalka

Finance Director

James Urban

Human Resources Director

Russell Brown

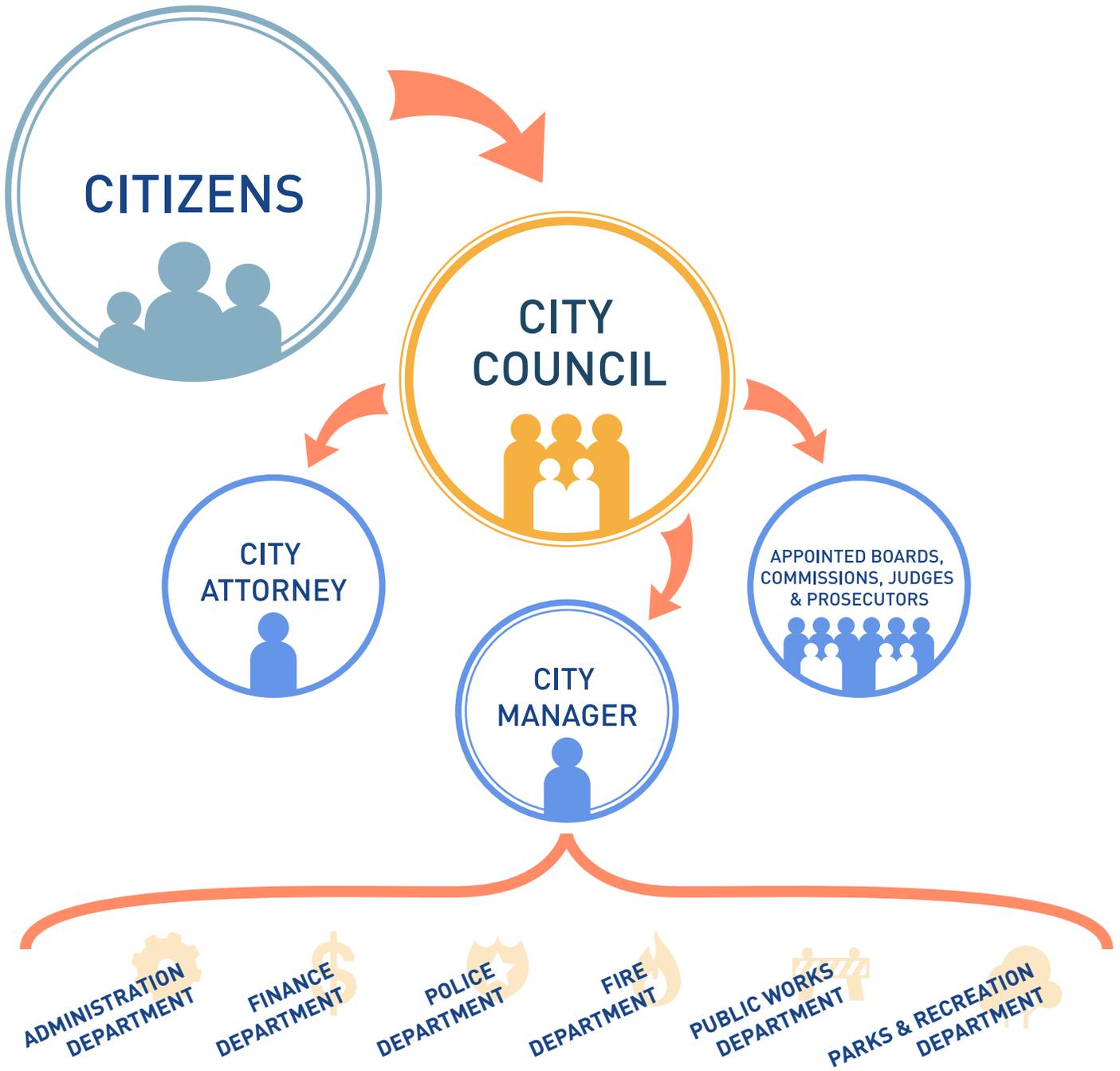
Information Technology Director

Susan White

Parks & Rereation Director

Michael Leech

Public Works Director



CITY OF WEST UNIVERSITY PLACE

STAFFING SUMMARY BY FUND AND DEPARTMENT

	2023	2024	2025	2026
General Fund				
Administration	8	8	8	8
Finance	6	6	6	6
Police	39	40	41	43
Fire	23	23	23	23
Public Works	20	21	24	25
Parks & Recreation	12	14	14	14
Total General Fund	108	112	116	119
Water & Sewer Fund				
Finance	2	2	2	2
Public Works	11	10	10	10
Total Water & Sewer Fund	13	12	12	12
Solid Waste Fund	7	7	7	7
Technology Management Fund	4	4	4	5
TOTAL ALL FUNDS	132	135	139	143

FUND STRUCTURE

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity whose use has been limited by the donor, grant authority, governing agency, or other individuals or organizations or by law. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. Proprietary (Enterprise) and similar trust funds use the revenue, expenses, and equity accounts similar to businesses in the private sector.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds except the capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year-end.

Governmental Funds

100 Debt Service Fund

101 General Fund

Capital Projects Funds

- 301 Capital Projects Fund
- 302 2022 General Certificates of Obligation Fund
- 304 Capital Reserve Fund
- 306 2025 General Certificates of Obligation Fund
- 307 2026 General Certificates of Obligation Fund
- 325 Transportation Improvement Fund
- 333 2019 Certificate of Obligation

Special Revenue Funds

- 201 Parks Donation Fund
- 203 Friends of West University Parks Donation Fund
- 205 Truancy Prevention Fund
- 206 Municipal Jury Fund
- 207 Court Technology Fund
- 208 Tree Replacement Fund
- 209 Court Building Security Fund
- 213 METRO General Mobility Fund
- 215 Police State Forfeited Property Fund
- 216 Police Federal Forfeited Property Fund
- 217 Police Training Fund
- 219 Fire Training Fund
- 221 Good Neighbor Fund
- 222 Opioid Settlement Fund
- 223 Centennial Celebration Fund

Proprietary Funds

Enterprise Funds

- 401 Water & Sewer Fund
- 402 Solid Waste Management Fund

Capital Projects Funds

- 340 W/S Impact Fee Fund
- 341 2022 W/S Certificates of Obligation Fund
- 343 2025 W/S Certificates of Obligation Fund
- 344 2026 W/S Certificates of Obligation Fund

Internal Service Funds

- 501 Vehicle Replacment Fund
- 502 Technology Management Fund
- 505 Asset Replacement Fund
- 510 Employee Benefits Fund
- 511 Human Resources Services Fund

DEPARTMENT AND FUND RELATIONSHIP

Fund	Public Safety	Public Works	Parks & Recreation	General Government
General Fund	X	X	X	X
Debt Service Fund		X		X
Enterprise Funds				
Water & Sewer Fund		X		
Solid Waste Fund		X		
Special Revenue Funds				
Parks Donation Fund			X	
Friends of West University Parks Donation Fund			X	
Truancy Prevention Fund				X
Municipal Jury Fund				X
Court Technology Fund				X
Tree Replacement Fund		X		
Court Building Security Fund				X
METRO Fund		X		
Police State Forfeited Property Fund	X			
Police Federal Forfeited Property Fund	X			
Police Training Fund	X			
Fire Training Fund	X			
Good Neighbor Fund			X	
Opioid Settlement Fund				X
Centennial Celebration Fund				X
Internal Service Funds				
Vehicle Replacement Fund	X	X	X	X
Technology Management Fund	X	X	X	X
Asset Replacement Fund	X	X	X	X
Employee Benefits Fund	X	X	X	X
Human Resources Services Fund	X	X	X	X

BUDGET OBJECTIVES AND PHILOSOPHY

Budget Objectives

This budget has been prepared in an effort to clearly communicate to the citizens and staff of the City of West University Place the overall policies and goals of the City Council and City, thereby enabling the reader to gain valuable information about the City without requiring detailed accounting or budgetary knowledge. The budget document includes descriptions of various activities and programs (departments) of the City and comparative workload indicators for each program or activity, where available.

Budget Philosophy

Budget philosophy varies from organization to organization, depending upon the local needs and concerns of the citizens. Other factors also affect budget philosophy, such as the state of the local economy, the needs of the organization, the demands of the public for increased services, unfunded mandates and requirements of federal and state regulatory agencies. The budget prepared by the City takes a conservative perspective with regard to both revenues and expenditures. Although historical comparisons and trends are very useful, current data and trends sometimes take precedence over prior year trends. As a result, over the years this method has resulted in increases in actual fund reserves when compared to budgeted or projected fund reserves. The City continues to use this method of budgeting rather than use unreasonable projections, which could have an adverse impact on the City's reserves.

Basis of Budgeting and Accounting

The financial information presented in this budget is similar to information presented in previous budget documents. The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Sales taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure driven grants

are recognized as revenue when the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Property taxes, municipal court, ambulance services and all other revenue items are considered to be measurable and available only when cash is received by the City.

The government-wide and propriety fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Basis of Budgeting

The basis of budgeting refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations, which are the legal authority to spend or collect revenues. The City uses a modified accrual basis for budgeting governmental funds. Proprietary funds are budgeted using accrual concepts.

- Revenues are *budgeted* in period 1,
- Expenses are *budgeted* in period 1,
- Depreciation of capital assets is not budgeted,
- Capital outlay is budgeted as an expense in the year purchased,
- Principal payments are budgeted as an expense rather than a reduction to the liability,
- Proceeds from bond sales are budgeted as revenue, and
- Transfer of bond proceeds to the Capital Projects Fund is budgeted as an expense.

Budget Procedures

The budget process begins with the distribution of budget instructions to the department heads. Each department receives instructions for its respective operations, personnel requirements, capital outlay, and revenues. The budget worksheets used in the budgeting process contain: actuals for the previous two years, current year adopted budget, current year actuals to date, current year forecast, and requested budget amount for the next year. This financial information is to be used by the department heads as a guide to complete the proposed budget.

This budget was developed based on line-item budgeting. Supplemental requests for service enhancements and capital needs are requested and justified separately. Upon completion of the requested budget, department heads submit their budget request to the Finance Department for review, after which the budget is submitted to the City Manager for review and approval. The City Manager meets with the department heads to discuss and make adjustments where needed for the proposed budget.

Departments prepare the revenue budget with input from Finance, where needed, and subsequent review by appropriate departments and the City Manager. Property tax revenue is

budgeted using data provided in the certified estimated or certified tax rolls received from Harris Central Appraisal District. All other revenues are budgeted with the use of comparative financial information provided by the prior year's actual revenue, current year estimated revenue, and known factors that may affect receipt of revenue.

The City Manager submits a balanced budget of expenditures and revenues to the City Council for review prior to the annual Budget Workshop.

The following procedures are followed for formal adoption of the budget:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1, which is typically adopted at the last regularly scheduled City Council meeting in September.
2. Public notices and hearings are conducted pursuant to state law.
3. The budget is legally enacted through passage of an ordinance.
4. The legal level of control is the total approved budget for each fund.
5. All funds are included in the budget development process and submitted to City Council for adoption each year and are monitored by the department heads and Finance Department throughout the year.
6. Operating fund appropriations lapse at year-end.
7. See the West University Place Home Rule Charter, Article 7, Section 7.03 for further budget procedures and rules for the adoption of the budget.

Budget Amendments

When an appropriation exceeds the budgeted amount, the respective department head may request a budget amendment for an expenditure that cannot be absorbed within the requesting department budget. City Council must approve the budget amendment by ordinance prior to expending the funds.

Transfer of Appropriations

At any time during the fiscal year, the City Manager may approve an amendment to the budget that transfers part or all of any unencumbered appropriation balance among divisions or departments within the same fund up to \$50,000. The City Council must approve any budget amendments that increase or decrease the appropriation for any fund and any transfers over \$50,000.

Emergency Appropriations

At any time in any fiscal year, the Council may make emergency appropriations to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such appropriations shall be adopted by ordinance with a majority vote of the City Council members at a special or regular meeting.

BUDGET PROCESS

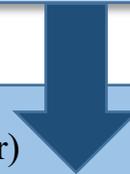
Staff Budget Development (June - July)

- Budget Kickoff
- Capital Improvement Plan development kickoff
- Departments prepare revenue and expenditure budgets



Staff Budget Review (July - August)

- City Manager, Finance, and Department Heads review budgets
- City Manager considers the projected amount of available resources, direction provided by City Council, the City's fiscal policies and the most cost effective and efficient method of service delivery to the public
- Capital Projects are reviewed and finalized
- Proposed budget is finalized
- Budget document is prepared, highlighting the major changes in the budget



Council Budget Review and Adoption (August - September)

- The proposed budget is submitted to City Council and a workshop is held
- A public hearing is held and City Council adopts the budget by ordinance

READER'S GUIDE TO THE BUDGET

This document has been prepared to help the reader 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 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 intends to accomplish. Finally, the annual operating budget functions as a tool, formally communicating the City's financial and operating plan for the coming year.

The budget as a policy document. This involves including a statement (or statements) of budgetary policies, goals, objectives, and strategies for the year and also an explanation of the budgeting process to the reader. Goals, objectives, and strategies are an integral part of this document, which we believe satisfy this requirement.

The budget as a financial plan. This criterion involves including an explanation of the financial structure and operations of the City. The City's major revenue sources and fund structures are defined and amplified. The budget contains an all-inclusive financial plan for all funds and resources of the City, and also includes a multi-year financial forecast. Included are projections of financial condition at the end of the fiscal year, projections of financial activity, and historical comparisons. The budget also presents a consolidated picture of all operations and financing activities in a condensed format. An explanation of the budgetary accounting basis (cash basis, modified accrual basis, or other acceptable method) was employed in the development of the budget. The budget summary section, as well as the various fund and department summaries, satisfies this requirement.

The budget as an operations guide. An organizational chart, description of the departmental organizational structure, services, and staffing levels, with historical comparisons, are included.

The budget as a communications device. The budget document is available to the public at the City Secretary's Office in City Hall as well as on the City's website. As much as possible, we have avoided the use of complex technical language and terminology, and included charts, graphs, and glossary for understandability and usability. Efforts are made to explain the basic units of the budget, including funds, departments or activities, and disclosing sources of revenues and explanations of revenue estimates and assumptions. This information is contained in the transmittal letter and budget summary sections.

The four categories above are recognized by the Government Finance Officers Association (GFOA) as an integral part of any budget document in order to convey to the reader the goals and objectives the City will address during the year and how those goals and objectives will be met and measured. The City has attempted to present these goals and objectives to the reader in such a manner that any reader, regardless of the reader's financial background or knowledge, will be able to gain a basic understanding of them.

**CITY OF WEST UNIVERSITY PLACE, TEXAS
ALL FUNDS SUMMARY**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Taxes-Ad Valorem	20,295,225	20,800,348	20,686,314	20,463,000	20,854,145
Taxes-Sales & Use	1,694,035	1,828,036	1,700,000	1,850,000	1,800,000
Taxes-Other	23,212	36,812	25,000	46,000	40,000
Taxes-Franchise	936,596	897,613	908,000	900,000	895,000
Licenses & Permits	1,113,268	1,148,541	1,100,500	1,067,325	1,078,800
Intergovernmental	9,440,955	3,559,553	1,349,900	2,049,204	1,580,400
Charges for Services	17,584,984	17,144,428	17,731,550	17,477,800	19,765,300
Fines & Forfeitures	239,476	377,665	260,000	291,800	271,000
Miscellaneous Rev	5,909,144	6,451,449	3,252,700	4,677,600	2,813,600
Transfers In	15,593,434	20,746,113	35,029,507	22,684,007	31,544,582
Bond Proceeds	-	-	17,780,000	10,756,000	21,240,000
Total Revenues	72,830,329	72,990,556	99,823,471	82,262,736	101,882,827
Expenditures By Department					
Administration	3,684,365	3,689,982	4,975,300	4,203,650	5,124,850
Finance	10,727,627	11,332,164	9,633,413	9,603,310	10,600,018
Police	4,872,434	5,068,574	5,890,110	5,072,850	6,126,400
Fire	3,530,483	3,698,521	4,221,600	3,721,633	4,285,420
Public Works	10,422,373	9,780,472	11,495,457	11,978,608	12,322,450
Parks & Recreation	4,372,531	5,093,671	5,142,200	5,052,241	5,109,400
Capital Projects	8,591,834	13,431,600	39,678,000	24,605,348	24,288,000
Technology Management	1,957,169	2,401,209	2,278,800	2,296,335	2,559,400
Transfers Out	15,593,434	20,596,457	35,029,507	12,270,006	31,544,582
Total Expenditures	63,752,250	75,092,650	118,344,387	78,803,981	101,960,520
Net Revenues (Expenditures)	9,078,079	(2,102,094)	(18,520,916)	3,458,755	(77,693)

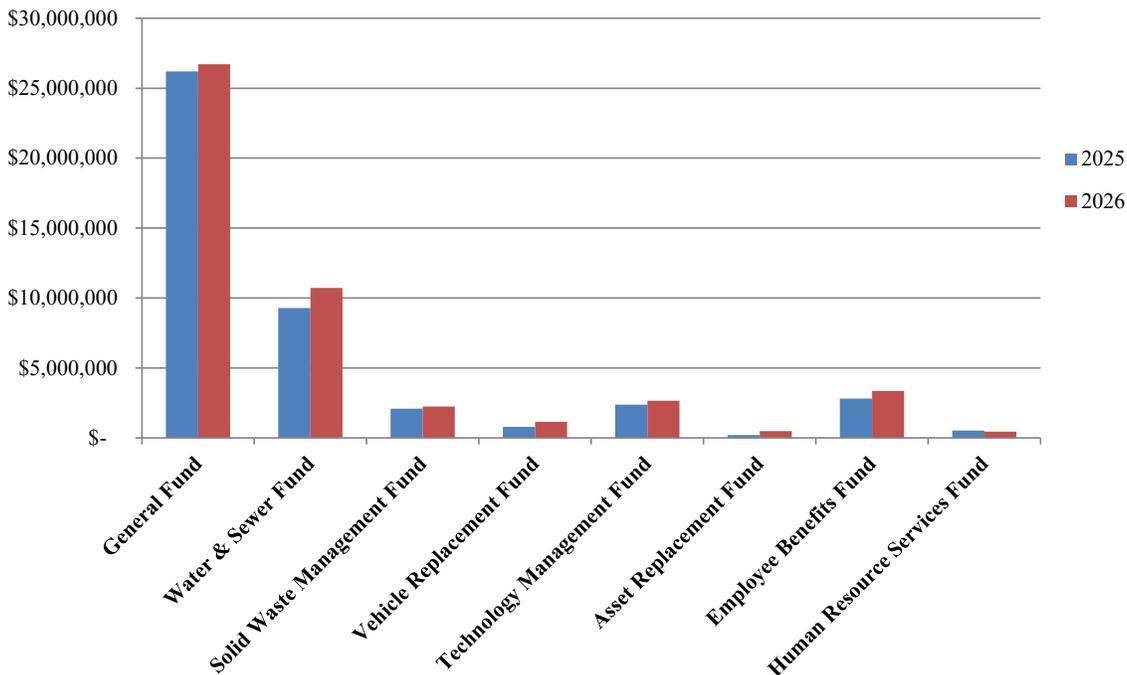
CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2026 Combined Summary of Revenues, Expenditures and Fund Balance/Retained Earnings

	Beginning Balance (Projected)	Revenue Sources			Total	Expenditures and Transfers Out	Ending Balance
		Taxes	Licenses, Permits, Fees & Charges for Services	Other			
General Fund	\$ 9,785,853	\$ 18,782,491	\$ 4,801,000	\$ 3,150,000	\$ 26,733,491	\$ 26,706,720	\$ 9,812,624
Debt Service Fund	1,128,455	4,806,654	-	1,596,482	6,403,136	6,331,262	1,200,329
Water and Sewer Fund	3,207,011.22	-	10,645,000.00	80,000.00	10,725,000.00	10,715,038.00	3,216,973.00
Solid Waste Fund	390,081.10	-	2,160,000.00	20,400.00	2,180,400.00	2,249,300.00	321,181.00
Capital Project Fund*	686,451.00	-	-	1,330,000.00	1,330,000.00	1,270,000.00	746,451.00
2022 General CO Fund*	3,271,835.44	-	-	232,000.00	232,000.00	-	3,503,835.00
Capital Reserve Fund*	21,812,691.00	-	-	593,000.00	593,000.00	1,270,000.00	21,135,691.00
2025 General CO Fund*	611,000.00	-	-	-	-	-	611,000.00
2026 General CO Fund*	-	-	-	21,240,000.00	21,240,000.00	21,240,000.00	-
Transportation Improvement Fund*	961,694	-	-	1,052,000	1,052,000	886,000	1,127,694
2019 CO Fund*	4,000.00	-	-	-	-	-	4,000.00
Water and Sewer Capital Fund*	625,072	-	-	926,000	926,000	892,000	659,072
2022 W/S CO Fund*	1,097,397.75	-	-	435,000.00	435,000.00	-	1,532,398.00
2025 W/S CO Fund*	611,000	-	-	-	-	-	611,000
2026 W/S CO Fund*	-	-	-	21,016,000.00	21,016,000.00	21,016,000.00	-
Vehicle Replacement Fund	3,528,670	-	-	741,100	741,100	1,144,000	3,125,770
Technology Management Fund	648,472.18	-	-	2,673,600.00	2,673,600.00	2,648,700.00	673,372.00
Asset Replacement Fund	5,792,865	-	-	820,900	820,900	483,100	6,130,665
Employee Benefit Fund	1,359,231.44	-	3,193,100.00	60,400.00	3,253,500.00	3,363,900.00	1,248,831.00
Human Resources Services Fund	623,276	-	-	248,000	248,000	439,400	431,876
Parks Fund	44,985.55	-	-	59,400.00	59,400.00	28,500.00	75,886.00
Friends of West U Parks Fund	415	-	-	262,000	262,000	262,000	415
Truancy Prevention Fund	42,366.77	-	-	11,200.00	11,200.00	10,000.00	43,567.00
Municipal Jury Fund	971	-	-	200	200	100	1,071
Court Technology Fund	51,187.60	-	-	10,400.00	10,400.00	1,500.00	60,088.00
Tree Replacement Fund	340,644	-	45,000	12,400	57,400	100,000	298,044
Court Security Fund	86,601.29	-	-	12,700.00	12,700.00	14,500.00	84,801.00
METRO Fund	333,448	-	-	835,900	835,900	886,000	283,348
Police State Forfeited Property Fund	35,559.13	-	-	1,000.00	1,000.00	-	36,559.00
Police Federal Forfeited Property Fund	172,538	-	-	24,200	24,200	-	196,738
Police Training Fund	53,151.46	-	-	4,000.00	4,000.00	-	57,151.00
Fire Training Fund	23,885	-	-	700	700	-	24,585
Good Neighbor Fund	2,441.29	-	-	100.00	100.00	2,500.00	41.00
Opioid Settlement Fund	14,715	-	-	500	500	-	15,215
Centennial Celebration Fund	8,205.59	-	-	-	-	-	8,206.00
Total All Funds	\$ 57,356,173	\$ 23,589,145	\$ 20,844,100	\$ 57,449,582	\$ 101,882,827	\$ 101,960,520	\$ 57,278,477

*includes 2025 expenditure carryovers to tie out fund balance.

CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY EXPENDITURES COMPARISON
Comparison of 2025 Budget to 2026 Budget

	2025	2026	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
Debt Service Fund	6,876,663	6,331,262	(545,401)	-7.93%
General Fund	\$ 26,194,635	\$ 26,706,720	\$ 512,085	1.95%
Total	26,194,635	26,706,720	512,085	1.95%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	9,274,412	10,715,038	1,440,626	15.53%
Solid Waste Management Fund	2,084,077	2,249,300	165,223	7.93%
Total	11,358,489	12,964,338	1,605,849	14.14%
<u>Internal Service Fund Types:</u>				
Vehicle Replacement Fund	796,000	1,144,000	348,000	43.72%
Technology Management Fund	2,368,100	2,648,700	280,600	11.85%
Asset Replacement Fund	206,200	483,100	276,900	134.29%
Employee Benefits Fund	2,807,300	3,363,900	556,600	19.83%
Human Resource Services Fund	522,300	439,400	(82,900)	-15.87%
Total	6,699,900	8,079,100	1,379,200	20.59%
TOTAL ALL FUND TYPES	\$ 44,253,024	\$ 47,750,158	\$ 3,497,134	7.90%

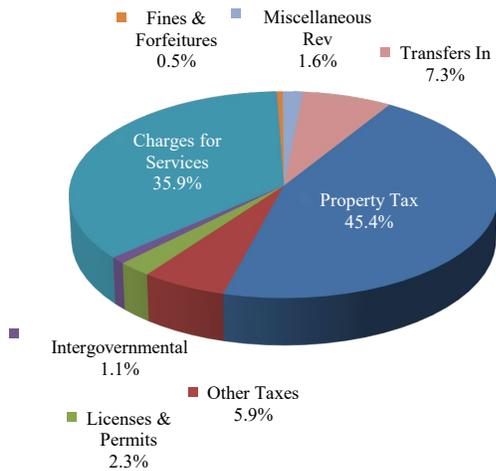


**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON MAJOR FUNDS
2026 BUDGET AT A GLANCE**

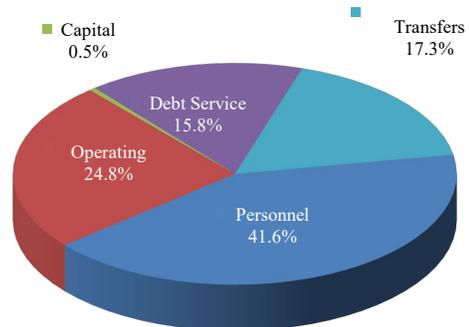
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
Revenues					
Property Tax	\$ 16,047,491	\$ 4,806,654			\$ 20,854,145
Other Taxes	2,735,000				2,735,000
Licenses & Permits	1,078,800				1,078,800
Intergovernmental	485,900		-	-	485,900
Charges for Services	3,722,200		10,645,000	2,160,000	16,527,200
Fines & Forfeitures	221,800				221,800
Miscellaneous Rev	624,200	32,900	80,000	20,400	757,500
Transfers In	1,818,100	1,563,582	-	-	3,381,682
	\$ 26,733,491	\$ 6,403,136	\$ 10,725,000	\$ 2,180,400	\$ 46,042,027

Expenditures					
Personnel	\$ 17,153,720		\$ 1,331,250	\$ 682,200	\$ 19,167,170
Operating	6,220,600		4,148,400	1,023,800	11,392,800
Capital	77,500		125,000	9,000	211,500
Debt Service	-	6,331,262	939,606		7,270,868
Transfers	3,254,900	-	4,170,782	534,300	7,959,982
	\$ 26,706,720	\$ 6,331,262	\$ 10,715,038	\$ 2,249,300	\$ 46,002,320

2026 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER, AND SOLID WASTE FUNDS



2026 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER, AND SOLID WASTE FUNDS



**CITY OF WEST UNIVERSITY PLACE, TEXAS
REVENUE BUDGET SUMMARY**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Adopted 2026
<u>Governmental Funds</u>					
Debt Service Fund	\$ 8,698,685	\$ 7,867,218	\$ 6,915,943	\$ 6,869,957	\$ 6,403,136
General Fund	29,459,473	25,858,014	26,215,328	26,899,425	26,733,491
<u>Enterprise Funds</u>					
Water and Sewer Fund	9,543,309	9,310,248	9,305,600	9,444,600	10,725,000
Solid Waste Fund	1,927,986	1,984,940	2,060,800	2,051,900	2,180,400
<u>Special Revenue Funds</u>					
Parks Donation Fund	65,779	84,318	60,900	54,900	59,400
Friends of West U Parks Fund	104,475	892,210	67,600	88,569	262,000
Truancy Prevention Fund	9,469	13,695	10,800	11,700	11,200
Municipal Jury Fund	195	277	200	200	200
Court Technology Fund	8,801	11,826	10,200	10,900	10,400
Tree Replacement Fund	28,061	78,032	59,400	54,300	57,400
Court Building Security Fund	11,957	15,877	12,600	13,600	12,700
METRO General Mobility Fund	859,574	928,582	810,100	865,400	835,900
State Forfeited Property Fund	1,537	1,659	1,200	1,500	1,000
Fed Forfeited Property Fund	18,782	100,607	21,600	26,100	24,200
Public Safety Training Fund	3,967	14,431	3,900	7,335	4,000
Fire Special Revenue Fund	5,063	15,351	600	1,000	700
Good Neighbor Fund	159	3,152	100	300	100
Opioid Settlement Fund	11,346	2,769	300	600	500
Centennial Celebration Fund	83,100	58,994	-	300	-
<u>Internal Service Funds</u>					
Vehicle Replacement Fund	933,966	1,110,728	735,150	790,450	741,100
Technology Management Fund	2,242,638	2,445,598	2,406,400	2,421,800	2,673,600
Asset Replacement Fund	1,195,458	1,225,182	711,200	776,900	820,900
Employee Benefits Fund	2,005,691	2,045,780	2,811,850	2,301,200	3,253,500
Human Resources Services Fund	258,389	256,443	253,000	254,800	248,000
<u>Capital Projects Funds</u>					
Capital Project Fund	3,360,112	5,256,088	15,730,000	1,816,000	1,330,000
2022 General Certificates of Obligation Fun	5,372,712	2,482,096	540,000	617,000	232,000
Capital Reserve Fund	3,023,471	8,034,419	441,000	2,613,000	593,000
2025 General Certificates of Obligation Fun	-	-	17,780,000	10,756,000	-
2026 General Certificates of Obligation Fun	-	-	-	-	21,240,000
Transportation Improvement Fund	1,785,695	1,221,259	1,384,000	1,420,000	1,052,000
2019 Certificate of Obligation Fund	15,792	15,294	-	4,000	-
Water & Sewer Capital Projects Fund	668,140	500,522	777,000	796,000	926,000
2022 W/S Certificates of Obligation Fund	1,126,549	1,154,948	238,700	879,000	435,000
2025 W/S Certificates of Obligation Fund	-	-	10,458,000	10,414,000	-
2026 W/S Certificates of Obligation Fund	-	-	-	-	21,016,000
TOTAL	\$ 72,830,329	\$ 72,990,556	\$ 99,823,471	\$ 82,262,736	\$ 101,882,827

**CITY OF WEST UNIVERSITY PLACE, TEXAS
EXPENDITURE BUDGET SUMMARY**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Proposed 2026
<u>Governmental Funds</u>					
Debt Service Fund	\$ 8,488,806	\$ 7,857,482	\$ 6,876,663	\$ 6,876,663	\$ 6,331,262
General Fund	24,309,268	30,548,110	26,194,635	25,905,962	26,706,720
<u>Enterprise Funds</u>					
Water and Sewer Fund	8,495,286	8,744,243	9,274,412	9,397,155	10,715,038
Solid Waste Fund	1,996,069	1,981,088	2,084,077	2,154,800	2,249,300
<u>Special Revenue Funds</u>					
Parks Donation Fund	18,364	31,411	226,000	240,472	28,500
Friends of West U Parks Fund	108,833	891,330	67,600	88,569	262,000
Truancy Prevention Fund	-	-	10,000	10,000	10,000
Municipal Jury Fund	-	-	100	100	100
Court Technology Fund	279	4,412	4,000	4,000	1,500
Tree Replacement Fund	28,370	59,249	110,000	110,000	100,000
Court Building Security Fund	125	1,635	14,500	13,900	14,500
METRO General Mobility Fund	815,000	800,000	1,094,000	1,094,000	886,000
State Forfeited Property Fund	-	-	-	-	-
Fed Forfeited Property Fund	13,168	-	-	-	-
Public Safety Training Fund	-	-	-	6,700	-
Fire Special Revenue Fund	4,254	9,270	-	-	-
Good Neighbor Fund	-	3,061	2,500	1,300	2,500
Opioid Settlement Fund	-	-	-	-	-
Centennial Celebration Fund	50,132	84,057	-	-	-
<u>Internal Service Funds</u>					
Vehicle Replacement Fund	552,205	594,773	796,000	1,440,481	1,144,000
Technology Management Fund	2,134,070	2,578,109	2,368,100	2,385,635	2,648,700
Asset Replacement Fund	380,371	331,620	206,200	239,097	483,100
Employee Benefits Fund	2,001,986	1,942,135	2,807,300	2,296,300	3,363,900
Human Resources Services Fund	280,799	149,064	522,300	288,500	439,400
<u>Capital Projects Funds</u>					
Capital Project Fund	456,102	5,318,994	15,655,000	511,583	1,270,000
2022 General Certificates of Obligation Fun	5,766,034	5,003,264	-	13,390,583	-
Capital Reserve Fund	3,458,181	5,050,000	15,550,000	1,645,000	1,270,000
2025 General Certificates of Obligation Fun	-	-	17,780,000	-	-
2026 General Certificates of Obligation Fun	-	-	-	-	21,240,000
Transportation Improvement Fund	2,053,804	1,593,553	5,044,000	2,069,658	886,000
2019 Certificate of Obligation Fund	34,032	233,907	-	12,891	-
Water & Sewer Capital Projects Fund	714,254	462,236	1,199,000	999,466	892,000
2022 W/S Certificates of Obligation Fund	1,592,459	819,648	-	7,621,167	-
2025 W/S Certificates of Obligation Fund	-	-	10,458,000	-	-
2026 W/S Certificates of Obligation Fund	-	-	-	-	21,016,000
TOTAL	\$ 63,752,250	\$ 75,092,650	\$ 118,344,387	\$ 78,803,981	\$ 101,960,520

**Comparison of Property Taxes
Tax Year 2024 vs. 2025**

	Tax Year 2024		Tax Year 2025		Monthly Increase/ (Decrease)
	Levy Rate per \$100	Monthly Cost*	Levy Rate per \$100	Monthly Cost*	
Maintenance & Operations	\$0.180072	\$236.33	\$0.176728	\$247.50	11.17
Debt Service	\$0.061858	\$81.18	\$0.052713	\$73.82	(7.36)
Total	\$0.241930	\$317.51	\$0.229441	\$321.32	3.81
Average Residential Taxable Value	\$1,574,881		\$1,680,555		

* Based on Average Residential Taxable Value

**Average Residential Property Tax Impact
Tax Year 2024 vs. 2025**

	Tax Year 2024	Tax Year 2025	Tax Year 2025
	@ Actual Rate	@ No-New-Revenue (NRR) Rate	@ Adopted Rate
Average Taxable Value - Residential	\$1,574,881	\$1,680,555	\$1,680,555
Tax Rate per \$100 Assessed Value	0.24193	0.24870	0.22944
Average Annual Tax	\$3,810.11	\$4,179.46	\$3,855.88
Average Monthly Tax	\$317.51	\$348.29	\$321.32
	2025 Adopted vs. 2025 NNR	2025 NNR vs. 2024 Actual	2025 Adopted vs. 2024 Actual
Value Increase (Decrease)		\$105,674	\$105,674
Tax Increase (Decrease) from Value	\$0.00	\$262.81	\$242.46
Tax Increase (Decrease) from Rate	-\$323.57	\$106.54	-\$196.69
Average Taxpayer Annual Tax Increase (Decrease)	-\$323.57	\$369.35	\$45.77
Increase (Decrease) per month	-\$26.97	\$30.78	\$3.81
% Increase (Decrease) YTY		9.69%	1.20%

FINANCIAL FORECAST

FISCAL YEARS 2027 – 2031

Introduction

The Financial Forecast provides a forward-looking view of the General Fund, Water & Sewer Fund, Solid Waste Fund, and Debt Service Fund operating budgets allowing City officials and others to evaluate the long-term sustainability of the operating budgets. It also provides a starting point for future decision-making regarding the budget by identifying the balance between potential spending needs and the projected revenue outlook. This long-range outlook provides a key tool for financial planning. The Financial Forecast is updated at least annually, but sometimes more often as revenues and spending outlook become clearer. The City uses the Financial Forecast as a tool to:

- Identify preliminary spending priorities for future years
- Identify necessary expenditure adjustments for future years
- Ensure both additions and reductions to the budget are sustainable
- Maintain options to deal with contingencies
- Anticipate factors affecting revenues and service needs

The following Financial Forecasts of the General Fund, Water & Sewer Fund, Solid Waste Fund and Debt Service Fund project the revenues, expenditures, and fund balances for fiscal years 2027 through 2031. These projections are based upon a series of assumptions about economic conditions, future spending scenarios, and other relevant variables, and do not reflect actions the City will take during this period to close the projected gaps. It sets the stage to identify disparity between future recurring revenues and expenditures to allow time for development of strategies to align financial capacity with long-term service objectives.

Forecast Methodology

The City's financial forecasts are built using a blend of historical data, economic indicators, departmental input, and policy assumptions. The goal of this methodology is to estimate future revenues and expenditures under current service levels and to identify where adjustments may be needed to maintain financial balance.

Revenue Forecasting

Revenue projections are based on historical performance, current trends, and known policy changes. For the General Fund, primary revenues include property tax, sales tax, franchise fees, and service charges. These projections take into account expected population growth, new residential and commercial development, and overall economic conditions. The City also incorporates data from the appraisal district on net taxable assessed valuation, which helps estimate future property tax collections.

For the Water & Sewer and Solid Waste Funds, revenue estimates are based on consumption trends, user rates, and expected rate adjustments necessary to meet operational and reserve requirements. Investment earnings are projected conservatively, assuming stable interest rates and market conditions.

Expenditure Forecasting

Expenditure projections begin with the current-year budget and are adjusted based on inflationary factors, service demands, staffing trends, and known cost drivers such as utility costs, fuel, maintenance, and contractual obligations. Personnel-related costs — including salaries, benefits, and insurance — are forecast using anticipated cost-of-living adjustments, health care trends, and retirement plan contributions.

Capital and Debt Planning

The forecast incorporates major projects identified in the City's Ten-Year Capital Improvement Plan (CIP). Estimated debt service payments from both existing and planned issuances are included in the Debt Service Fund forecast to ensure continued compliance with bond coverage and reserve policies.

This comprehensive approach ensures that the forecast reflects not only the numbers, but also the City's long-term goals, service priorities, and policy commitments.

Analysis

General Fund

For all years presented, the General Fund is projected to remain structurally balanced. The ending projected unassigned fund balance exceeds the City's 20% reserve requirement, providing financial stability and flexibility for non-recurring needs. Historically, actual results outperform forecasts due to conservative assumptions and annual budget savings, allowing the City to fund one-time initiatives or investments.

Water & Sewer Fund

The Water & Sewer Fund is projected to remain structurally balanced through the forecast period, assuming moderate rate increases ranging from 3% to 15% for both water and sewer services. Most of the projected increases relate to higher debt service payments from investments in critical infrastructure. As project costs and timing become clearer, the City will refine rates to ensure that sufficient working capital and reserve levels are maintained. Historically, this fund also benefits from actual savings that result in stronger year-end balances than projected.

Solid Waste Fund

The Solid Waste Fund is forecast to remain structurally balanced, supported by annual rate adjustments ranging from 3% to 5%. The ending fund balance is projected to exceed the 10%

working capital reserve requirement each year. Like other City funds, conservative assumptions typically result in budget savings that improve the fund's financial position over time.

Debt Service Fund

The Debt Service Fund is projected to face a structural imbalance in the later forecast years, primarily due to conservative assumptions regarding property tax collections and investment earnings. Beginning in 2028, if new debt issuances proceed as planned, a modest tax rate adjustment may be needed to maintain compliance with the 10% reserve requirement. As projects and financing schedules are refined, the City will adjust as necessary to maintain adequate reserves and ensure timely debt payments.

Conclusion

The City's five-year financial forecasts are intentionally conservative and include only known or anticipated developments based on current information. The forecast will be updated annually—or more frequently, if significant new factors arise.

While some variables, such as state legislation, economic conditions, grant availability, and weather events, remain outside the City's control, this financial planning process ensures the City remains prepared and resilient. The goal is to provide City Council and management with a prudent financial plan that supports sound decision-making and maintains the City's financial strength for both current and future residents.

FIVE-YEAR FORECAST ASSUMPTIONS

General Fund, Water & Sewer Fund, Solid Waste, and Debt Service Fund

GENERAL FUND ASSUMPTIONS						
GENERAL FUND REVENUE		2027	2028	2029	2030	2031
Ad Valorem Taxes	\$	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Sales Taxes	%	3%	3%	3%	3%	3%
Franchise Taxes	%	0%	0%	0%	0%	0%
Other Taxes	%	0%	0%	0%	0%	0%
Permits, Licenses and Fees	%	3%	3%	3%	3%	3%
Charges for Services	%	3%	3%	3%	3%	3%
Fines and Forfeitures	%	3%	3%	3%	3%	3%
Earnings on Investments	%	0%	0%	0%	0%	0%
Other Revenue	%	3%	3%	3%	3%	3%
Transfers In	%	0%	0%	0%	0%	0%
EXPENSES						
Inflation Rate		3.00%	3.00%	3.00%	3.00%	3.00%
Additional Operating Costs - General Fund						
Total Additional Costs	\$	-	-	-	-	-

WATER & SEWER FUND ASSUMPTIONS						
WATER & SEWER FUND REVENUE		2027	2028	2029	2030	2031
Water Service	%	15%	12%	7%	7%	3%
Sewer Service	%	15%	12%	7%	7%	3%
Penalties	%	0%	0%	0%	0%	0%
Connection Fee	%	0%	0%	0%	0%	0%
Earnings on Investments	%	0%	0%	0%	0%	0%
Miscellaneous	%	0%	0%	0%	0%	0%
EXPENSES						
Inflation Rate		3%	3%	3%	3%	3%
Additional Operating Costs - Water & Sewer Fund						
None						
Total Additional Costs						

SOLID WASTE FUND ASSUMPTIONS						
SOLID WASTE FUND REVENUE		2027	2028	2029	2030	2031
Solid Waste Collection	%	5.0%	3.0%	3.0%	3.0%	4.0%
Solid Waste Special Collection	%	0%	0%	0%	0%	0%
Sale of Recyclables	%	0%	0%	0%	0%	0%
Earnings on Investments	%	0%	0%	0%	0%	0%
Miscellaneous	%	0%	0%	0%	0%	0%
EXPENSES						
Inflation Rate		3%	3%	3%	3%	3%
Additional Operating Costs - Solid Waste Fund						
None						

DEBT SERVICE FUND ASSUMPTIONS						
ISSUANCE SERIES		2027	2028	2029	2030	2031
Issuance Amount	\$	\$ 197,946,000	\$ 16,359,000	\$ 17,334,000	\$ 89,903,000	\$ 8,128,000
Interest Rate		4.75%	5.00%	5.00%	5.00%	5.00%
Allocation to Water & Sewer Fund		12%	66%	82%	3%	72%
Bond Term in Years		30	30	30	30	30



City of
**West University
Place**

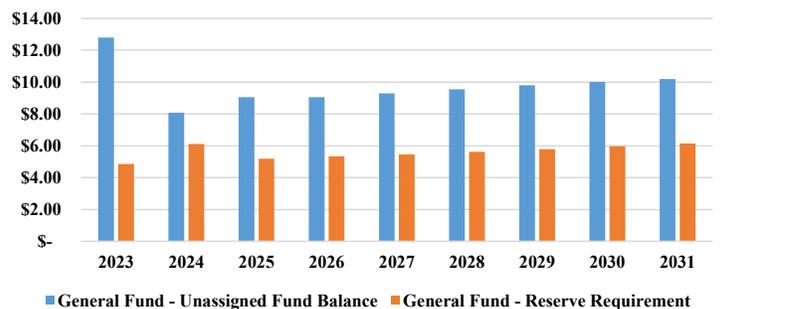
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**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT
FIVE-YEAR FORECAST**

	Actual 2023	Actual 2024	Estimated 2025	Adopted 2026
REVENUES				
Ad Valorem Taxes	14,085,338	14,548,841	15,209,000	16,047,491
Sales Taxes	1,694,035	1,828,036	1,850,000	\$ 1,800,000
Franchise Taxes	936,596	897,613	900,000	\$ 895,000
Other Taxes	23,212	36,812	46,000	\$ 40,000
TOTAL TAXES	\$ 16,739,182	\$ 17,311,301	\$ 18,005,000	\$ 18,782,491
Permits, Licenses and Fees	1,113,268	1,148,541	1,067,325	1,078,800
Charges for Services	4,326,995	3,992,505	3,869,800	3,722,200
Fines and Forfeitures	198,374	247,114	242,600	221,800
Investment Earnings	792,315	872,570	740,300	502,500
Other Revenue	4,552,539	686,884	1,228,900	607,600
Transfers In	1,736,800	1,599,100	1,745,500	1,818,100
TOTAL REVENUES	\$ 29,459,473	\$ 25,858,014	\$ 26,899,425	\$ 26,733,491
EXPENDITURES BY DEPARTMENT				
Administration	1,694,749	1,738,026	1,979,250	1,854,050
Finance	1,980,135	2,566,261	2,321,250	2,690,200
Police	5,808,666	6,083,574	6,108,000	7,344,200
Fire	4,045,529	4,201,051	4,159,283	4,729,620
Public Works	3,679,455	3,993,930	4,066,429	4,526,050
Parks & Recreation	4,745,734	4,642,869	5,227,450	5,332,600
Transfers Out	2,355,000	7,322,400	2,044,300	230,000
TOTAL EXPENDITURES	\$ 24,309,268	\$ 30,548,110	\$ 25,905,962	\$ 26,706,720
NET REVENUES (EXPENDITURES)	\$ 5,150,205	\$ (4,690,096)	\$ 993,463	\$ 26,771
BEGINNING FUND BALANCE	8,332,281	13,482,486	8,792,390	9,785,853
ENDING FUND BALANCE	\$ 13,482,486	\$ 8,792,390	\$ 9,785,853	\$ 9,812,624
ASSIGNED*	258,900	274,300	282,500	291,000
RESTRICTED**	416,762	432,400	448,400	464,400
UNASSIGNED FUND BALANCE	\$ 12,806,824	\$ 8,085,690	\$ 9,054,953	\$ 9,057,224
Minimum Unassigned Fund Balance	\$ 4,861,854	\$ 6,109,622	\$ 5,181,192	\$ 5,341,344
Over/(Under) Minimum	\$ 7,944,971	\$ 1,976,068	\$ 3,873,761	\$ 3,715,880

* Assigned for City Manager's Contract

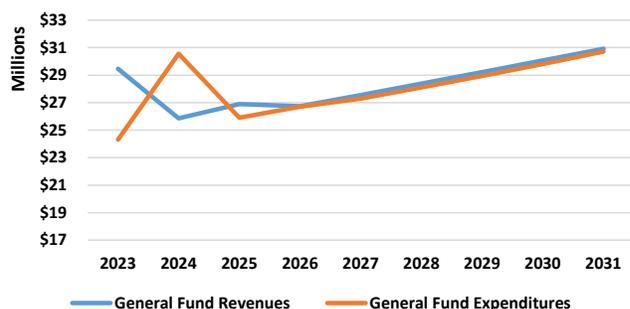
** Restricted for PEG fees



	Forecast				
	2027	2028	2029	2030	2031
REVENUES					
Ad Valorem Taxes	\$ 16,647,491	\$ 17,247,491	\$ 17,847,491	\$ 18,447,491	\$ 19,047,491
Sales Taxes	1,854,000	1,909,620	1,966,909	2,025,916	2,086,693
Franchise Taxes	895,000	895,000	895,000	895,000	895,000
Other Taxes	40,000	40,000	40,000	40,000	40,000
TOTAL TAXES	\$ 19,436,491	\$ 20,092,111	\$ 20,749,400	\$ 21,408,407	\$ 22,069,184
Permits, Licenses and Fees	1,111,164	1,144,499	1,178,834	1,214,199	1,250,625
Charges for Services	3,833,866	3,948,882	4,067,348	4,189,369	4,315,050
Fines and Forfeitures	228,454	235,308	242,367	249,638	257,127
Investment Earnings	502,500	502,500	502,500	502,500	502,500
Other Revenue	625,828	644,603	663,941	683,859	704,375
Transfers In	1,818,100	1,818,100	1,818,100	1,818,100	1,818,100
TOTAL REVENUES	\$ 27,556,403	\$ 28,386,002	\$ 29,222,490	\$ 30,066,072	\$ 30,916,961
EXPENDITURES BY DEPARTMENT					
Administration	1,909,672	1,966,962	2,025,970	2,086,750	2,149,352
Finance	2,770,906	2,854,033	2,939,654	3,027,844	3,118,679
Police	7,632,506	7,861,481	8,097,326	8,340,245	8,590,453
Fire	4,653,149	4,792,743	4,936,525	5,084,621	5,237,160
Public Works	4,661,832	4,801,686	4,945,737	5,094,109	5,246,932
Parks & Recreation	5,422,229	5,584,896	5,752,443	5,925,016	6,102,767
Transfers Out	236,900	244,007	251,327	258,867	266,633
TOTAL EXPENDITURES	\$ 27,287,193	\$ 28,105,808	\$ 28,948,983	\$ 29,817,452	\$ 30,711,976
NET REVENUES (EXPENDITURES)	\$ 269,210	\$ 280,194	\$ 273,507	\$ 248,620	\$ 204,985
BEGINNING FUND BALANCE	\$ 9,812,624	\$ 10,081,835	\$ 10,362,029	\$ 10,635,536	\$ 10,884,155
ENDING FUND BALANCE	\$ 10,081,835	\$ 10,362,029	\$ 10,635,536	\$ 10,884,155	\$ 11,089,141
ASSIGNED*	299,000	307,000	315,000	323,000	331,000
RESTRICTED**	484,400	504,400	524,400	544,400	564,400
UNASSIGNED FUND BALANCE	\$ 9,298,435	\$ 9,550,629	\$ 9,796,136	\$ 10,016,755	\$ 10,193,741
Minimum Unassigned Fund Balance	\$ 5,457,439	\$ 5,621,162	\$ 5,789,797	\$ 5,963,490	\$ 6,142,395
Over/(Under) Minimum	\$ 3,840,996	\$ 3,929,467	\$ 4,006,339	\$ 4,053,265	\$ 4,051,346

* Assigned for City Manager's Contract

** Restricted for PEG fees



**DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES
5-YEAR FORECAST**

	Actual 2023	Actual 2024	Estimated 2025	Adopted 2026
REVENUES				
Current Year Property Taxes	\$ 6,115,363	\$ 6,219,675	\$ 5,210,000	\$ 4,762,654
Prior Year Property Taxes	42,662	7,242	20,000	20,000
Penalty and Interest	51,862	24,590	24,000	24,000
Earnings on Investments	68,627	54,754	50,500	32,900
Transfer from 2022 CO Fund	926,730	-	-	-
Transfer from 2022 W&S CO Fund	828,441	-	-	-
Transfer from Water & Sewer Fund	665,000	1,560,957	1,565,457	1,563,582
TOTAL REVENUE	\$ 8,698,685	\$ 7,867,218	\$ 6,869,957	\$ 6,403,136
EXPENDITURES				
Bond Principal	\$ 5,475,000	\$ 4,485,000	\$ 3,650,000	\$ 3,220,000
Interest on Bonds	3,006,481	3,369,257	3,223,363	3,106,762
Fiscal Agent Fees	3,825	3,225	3,300	4,500
Issuance Costs	3,500	-	-	-
TOTAL EXPENDITURES	\$ 8,488,806	\$ 7,857,482	\$ 6,876,663	\$ 6,331,262
NET REVENUES (EXPENDITURES)	\$ 209,879	\$ 9,736	\$ (6,706)	\$ 71,874
BEGINNING WORKING CAPITAL	915,546	1,125,425	1,135,161	1,128,455
ENDING WORKING CAPITAL	\$ 1,125,425	\$ 1,135,161	\$ 1,128,455	\$ 1,200,329
10% of Annual Debt Service fund balance				
Property Tax Debt Requirement	\$ 7,816,481	\$ 6,293,300	\$ 5,307,906	\$ 4,763,180

	Forecast				
	2027	2028	2029	2030	2031
REVENUES					
Current Year Property Taxes	\$ 7,450,420	\$ 13,498,305	\$ 14,290,748	\$ 16,202,512	\$ 20,320,594
Prior Year Property Taxes	20,000	20,000	20,000	20,000	20,000
Penalty and Interest	24,720	25,462	26,225	27,012	27,823
Earnings on Investments	32,900	32,900	32,900	32,900	32,900
Transfer from 2022 CO Fund	-	-	-	-	-
Transfer from 2022 W&S CO Fund	-	-	-	-	-
Transfer from Water & Sewer Fund	3,849,777	5,102,392	5,855,658	6,565,794	6,786,894
TOTAL REVENUE	\$ 11,377,817	\$ 18,679,058	\$ 20,225,532	\$ 22,848,218	\$ 27,188,210
EXPENDITURES					
Bond Principal	\$ 3,725,000	\$ 4,660,000	\$ 5,605,000	\$ 6,440,000	\$ 7,995,000
Interest on Bonds	7,575,197	13,940,697	14,541,406	16,328,306	19,112,488
Fiscal Agent Fees	5,000	6,000	7,000	8,000	9,000
Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	\$ 11,305,197	\$ 18,606,697	\$ 20,153,406	\$ 22,776,306	\$ 27,116,488
NET REVENUES (EXPENDITURES)	\$ 72,620	\$ 72,362	\$ 72,125	\$ 71,912	\$ 71,723
BEGINNING WORKING CAPITAL	1,200,329	1,272,949	1,345,311	1,417,436	1,489,348
ENDING WORKING CAPITAL	\$ 1,272,949	\$ 1,345,311	\$ 1,417,436	\$ 1,489,348	\$ 1,561,071
10% of Annual Debt Service fund balance	1,130,520	1,860,670	2,015,341	2,277,631	2,711,649
Property Tax Debt Requirement	\$ 7,450,420	\$ 13,498,305	\$ 14,290,748	\$ 16,202,512	\$ 20,320,594

**WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
5-YEAR FORECAST**

	Actual 2023	Actual 2024	Estimated 2025	Adopted 2026
REVENUES				
Water Service	5,922,374	5,757,450	5,818,000	6,800,000
Sewer Service	3,410,920	3,309,492	3,380,000	3,720,000
Penalties	63,350	55,810	51,000	50,000
Connection Fee	69,050	75,152	77,000	75,000
Earnings on Investments	60,678	99,945	104,100	74,000
FEMA Reimbursement	-	-	8,000	-
Miscellaneous	16,937	12,399	6,500	6,000
TOTAL REVENUE	\$ 9,543,309	\$ 9,310,248	\$ 9,444,600	\$ 10,725,000
EXPENDITURES BY DEPARTMENT				
Debt Service	\$ 665,000	\$ 1,560,957	\$ 1,565,457	\$ 2,503,188
Finance	279,041	313,136	356,600	321,850
Public Works	5,756,245	5,250,150	5,525,098	5,740,000
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000
Transfer to Water & Sewer Capital Project Fund	545,000	370,000	700,000	900,000
TOTAL EXPENDITURES	\$ 8,495,286	\$ 8,744,243	\$ 9,397,155	\$ 10,715,038
NET REVENUES (EXPENDITURES)	\$ 1,048,024	\$ 566,004	\$ 47,445	\$ 9,962
BEGINNING WORKING CAPITAL	1,545,538	2,593,562	3,159,566	3,207,011
ENDING WORKING CAPITAL	\$ 2,593,562	\$ 3,159,566	\$ 3,207,011	\$ 3,216,973
Minimum Working Capital Requirement	\$ 849,529	\$ 874,424	\$ 939,716	\$ 1,071,504
Working Capital Over/(Under)	\$ 1,744,033	\$ 2,285,142	\$ 2,267,296	\$ 2,145,469

	Forecast				
	2027	2028	2029	2030	2031
REVENUES					
Water Service	7,820,000	8,758,400	9,371,488	10,027,492	10,328,317
Sewer Service	4,278,000	4,791,360	5,126,755	5,485,628	5,650,197
Penalties	50,000	50,000	50,000	50,000	50,000
Connection Fee	75,000	75,000	75,000	75,000	75,000
Earnings on Investments	74,000	74,000	74,000	74,000	74,000
FEMA Reimbursement	-	-	-	-	-
Miscellaneous	6,000	6,000	6,000	6,000	6,000
TOTAL REVENUE	\$ 12,303,000	\$ 13,754,760	\$ 14,703,243	\$ 15,718,120	\$ 16,183,514
EXPENDITURES BY DEPARTMENT					
Debt Service	\$ 3,849,777	\$ 5,102,392	\$ 5,855,658	\$ 6,565,794	\$ 6,786,894
Finance	331,506	341,451	351,694	362,245	373,112
Public Works	5,912,200	6,089,566	6,272,253	6,460,421	6,654,233
Transfer to General Fund	1,250,000	1,250,000	1,287,500	1,326,125	1,365,909
Transfer to Water & Sewer Capital Project Fund	900,000	900,000	900,000	900,000	900,000
TOTAL EXPENDITURES	\$ 12,243,483	\$ 13,683,408	\$ 14,667,106	\$ 15,614,584	\$ 16,080,148
NET REVENUES (EXPENDITURES)	\$ 59,517	\$ 71,352	\$ 36,138	\$ 103,536	\$ 103,366
BEGINNING WORKING CAPITAL	3,216,973	3,276,491	3,347,842	3,383,980	3,487,516
ENDING WORKING CAPITAL	\$ 3,276,491	\$ 3,347,842	\$ 3,383,980	\$ 3,487,516	\$ 3,590,882
Minimum Working Capital Requirement	\$ 1,224,348	\$ 1,368,341	\$ 1,466,711	\$ 1,561,458	\$ 1,608,015
Working Capital Over/(Under)	\$ 2,052,142	\$ 1,979,501	\$ 1,917,269	\$ 1,926,057	\$ 1,982,867

**SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES
5-YEAR FORECAST**

	Actual 2023	Actual 2024	Estimated 2025	Adopted 2026
REVENUES				
Solid Waste Collection	1,893,282	1,952,468	2,007,900	2,159,900
Solid Waste Special Collection	50	-	100	100
Sale of Recyclables	-	318	200	-
Earnings on Investments	32,340	31,091	28,100	19,400
Class Fees	385	-	300	-
FEMA Reimbursement	-	-	8,300	-
Miscellaneous	1,929	1,063	7,000	1,000
TOTAL REVENUE	\$ 1,927,986	\$ 1,984,940	\$ 2,051,900	\$ 2,180,400
EXPENDITURES BY DIVISION				
Finance	\$ 870	\$ 1,355	\$ 200	\$ 1,000
Curbside Solid Waste	1,099,441	1,132,453	1,176,950	1,245,450
Curbside Recycling	370,963	333,494	432,050	424,600
Curbside Green Waste Recycling	214,795	203,785	235,600	268,250
Transfer to General Fund	310,000	310,000	310,000	310,000
TOTAL EXPENDITURES	\$ 1,996,069	\$ 1,981,088	\$ 2,154,800	\$ 2,249,300
NET REVENUES (EXPENDITURES)	\$ (68,083)	\$ 3,853	\$ (102,900)	\$ (68,900)
BEGINNING WORKING CAPITAL	557,211	489,128	492,981	390,081
ENDING WORKING CAPITAL	\$ 489,128	\$ 492,981	\$ 390,081	\$ 321,181
Minimum Working Capital Requirement	\$ 199,607	\$ 198,109	\$ 215,480	\$ 224,930
Working Capital Over/(Under)	\$ 289,520	\$ 294,873	\$ 174,601	\$ 96,251

	Forecast				
	2027	2028	2029	2030	2031
REVENUES					
Solid Waste Collection	2,267,895	2,335,932	2,406,010	2,478,190	2,577,318
Solid Waste Special Collection	100	100	100	100	100
Sale of Recyclables	-	-	-	-	-
Earnings on Investments	19,400	19,400	19,400	19,400	19,400
Class Fees	-	-	-	-	-
FEMA Reimbursement	-	-	-	-	-
Miscellaneous	1,000	1,000	1,000	1,000	1,000
TOTAL REVENUE	\$ 2,288,395	\$ 2,356,432	\$ 2,426,510	\$ 2,498,690	\$ 2,597,818
EXPENDITURES BY DIVISION					
Finance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Curbside Solid Waste	1,282,814	1,321,298	1,360,937	1,401,765	1,443,818
Curbside Recycling	437,338	450,458	463,972	477,891	492,228
Curbside Green Waste Recycling	276,298	284,586	293,124	301,918	310,975
Transfer to General Fund	310,000	310,000	319,300	328,879	338,745
TOTAL EXPENDITURES	\$ 2,307,449	\$ 2,367,342	\$ 2,438,333	\$ 2,511,453	\$ 2,586,766
NET REVENUES (EXPENDITURES)	\$ (19,054)	\$ (10,911)	\$ (11,823)	\$ (12,763)	\$ 11,051
BEGINNING WORKING CAPITAL	321,181	302,127	291,216	279,394	266,631
ENDING WORKING CAPITAL	\$ 302,127	\$ 291,216	\$ 279,394	\$ 266,631	\$ 277,682
Minimum Working Capital Requirement	\$ 230,745	\$ 236,734	\$ 243,833	\$ 251,145	\$ 258,677
Working Capital Over/(Under)	\$ 71,382	\$ 54,482	\$ 35,560	\$ 15,486	\$ 19,006



City of
**West University
Place**

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GENERAL FUND

The City's General Fund is the foundation of our community budget. It pays for the everyday services residents depend on — from keeping neighborhoods safe with police patrols and fire protection, to maintaining streets and parks, and running recreation programs that bring families together. It also supports the behind-the-scenes work of finance, technology, and administration that keeps the City running smoothly.

2025 Outlook

In 2025, the General Fund is expected to bring in about \$26.9 million. The majority of this comes from property taxes, which grow as home values rise, and new construction is completed. Sales taxes and fees for services such as recreation programs and ambulance service also make up a meaningful portion of revenue.

On the spending side, the City plans to use about \$25.9 million. Most of these dollars go toward personnel costs, which total \$14.7 million. This isn't just a line in the budget — it represents the police officers, firefighters, public works crews, and recreation staff who provide direct services to the community every day. Personnel costs also cover employee benefits such as health insurance and retirement contributions, which help the City recruit and retain qualified staff to serve residents.

The General Fund also includes transfers to other funds that set aside money for important citywide needs. For example, transfers support technology management, ensuring that the City's systems remain modern and secure. They also fund the replacement of vehicles, equipment, and facilities, so the City can continue providing high-quality services without sudden spikes in future budgets. In 2025, these transfers will total nearly \$3.0 million.

Thanks to careful planning and steady revenues, the City expects to finish 2025 with a balance of \$9.8 million, including \$9.1 million in unassigned reserves. This equals about 35% of the year's spending — nearly double the minimum required by City policy. Strong reserves allow the City to weather unexpected events, such as storms or changes in the economy, without cutting services.

2026 Budget

For 2026, the General Fund is budgeted at \$26.7 million in revenues and \$26.7 million in expenditures, keeping the budget in balance. Property taxes will again provide the largest share of revenues at \$16.0 million, supported by continued growth in taxable values across the city. Sales taxes and franchise fees are expected to remain steady, while charges for services such as recreation programs and ambulance fees are projected at \$3.7 million.

Expenditures are projected to increase modestly to \$26.7 million. Personnel costs are budgeted at \$17.2 million, which makes up about two-thirds of the budget. This reflects the people who deliver essential services, along with investments in salaries, retirement contributions, and health insurance that help the City remain competitive as an employer.

Transfers to other funds in 2026 are budgeted at about \$3.3 million. These transfers continue to provide long-term benefits to the community by funding new technology, replacing police and fire vehicles, upgrading parks and recreation equipment, and maintaining employee benefit programs. These investments ensure that the City’s infrastructure, equipment, and workforce remain strong and able to meet residents’ needs in the future.

General Fund Transfers – 2026

Amount	Transfer To Fund	Fund Purpose
\$267,800	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles.
\$2,275,200	Technology Management Fund	Provide operating funds for city-wide technology needs.
\$461,700	Asset Replacement Fund	Provide funding for purchase of high dollar equipment.
\$20,200	Employee Benefit Fund	Provide operating funds for employee benefits.
\$230,000	Human Resources Services Fund	Provides funding for non-insurance HR expenditures.

At year-end, the General Fund is projected to maintain a healthy balance of \$9.8 million, with \$9.1 million in unassigned reserves equal to about 34% of expenditure. Maintaining reserves well above the City’s 20% minimum reflects a commitment to responsible financial management and ensures that residents can count on reliable services even in uncertain times.

Looking Ahead

The City’s General Fund remains in a strong financial position. By balancing revenues and expenditure, investing in future needs, and maintaining healthy reserves, the City is able to deliver high-quality services today while preparing for tomorrow.

GENERAL FUND

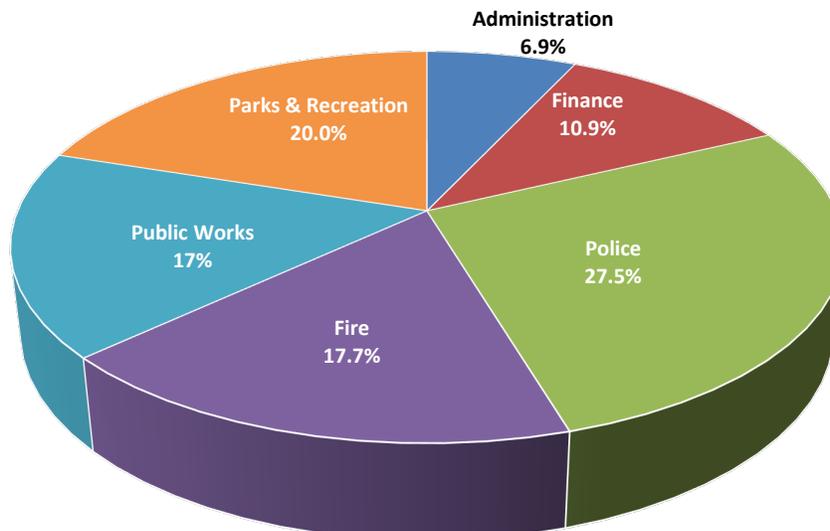
STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Taxes-Ad Valorem	14,085,338	14,548,841	15,384,828	15,209,000	16,047,491
Taxes-Sales & Use	1,694,035	1,828,036	1,700,000	1,850,000	1,800,000
Taxes-Other	23,212	36,812	25,000	46,000	40,000
Taxes-Franchise	936,596	897,613	908,000	900,000	895,000
Licenses & Permits	1,113,268	1,148,541	1,100,500	1,067,325	1,078,800
Intergovernmental	4,307,211	442,336	474,800	1,087,700	485,900
Charges for Services	4,326,995	3,992,505	3,650,900	3,869,800	3,722,200
Fines & Forfeitures	198,374	247,114	210,800	242,600	221,800
Miscellaneous Rev	1,037,643	1,117,118	818,500	881,500	624,200
Transfers In	1,736,800	1,599,100	1,942,000	1,745,500	1,818,100
Total Revenues	\$ 29,459,473	\$ 25,858,014	\$ 26,215,328	\$ 26,899,425	\$ 26,733,491
Expenditures By Department					
Administration	1,694,749	1,738,026	2,202,600	1,979,250	1,854,050
Finance	4,335,135	9,888,661	2,615,450	4,365,550	2,920,200
Police	5,808,666	6,083,574	6,931,960	6,108,000	7,344,200
Fire	4,045,529	4,201,051	4,659,250	4,159,283	4,729,620
Public Works	3,679,455	3,993,930	4,433,725	4,066,429	4,526,050
Parks & Recreation	4,745,734	4,642,869	5,351,650	5,227,450	5,332,600
Total Expenditures	\$ 24,309,268	\$ 30,548,110	\$ 26,194,635	\$ 25,905,962	\$ 26,706,720
Net Revenues (Expenditures)	\$ 5,150,205	\$ (4,690,096)	\$ 20,693	\$ 993,463	\$ 26,771
Beginning Balance	\$ 8,332,281	\$ 13,482,486	\$ 7,742,961	\$ 8,792,390	\$ 9,785,853
Ending Balance	\$ 13,482,486	\$ 8,792,390	\$ 7,763,654	\$ 9,785,853	\$ 9,812,624
Assigned*	\$ 258,900	\$ 274,300	\$ 282,500	\$ 282,500	\$ 291,000
Restricted**	\$ 416,762	\$ 432,400	\$ 452,762	\$ 448,400	\$ 464,400
Unassigned Fund Balance	\$ 12,806,824	\$ 8,085,690	\$ 7,028,392	\$ 9,054,953	\$ 9,057,224

* Assigned for City Manager's Contract

** Restricted for PEG fees

2026 GENERAL FUND EXPENDITURES BY DEPARTMENT



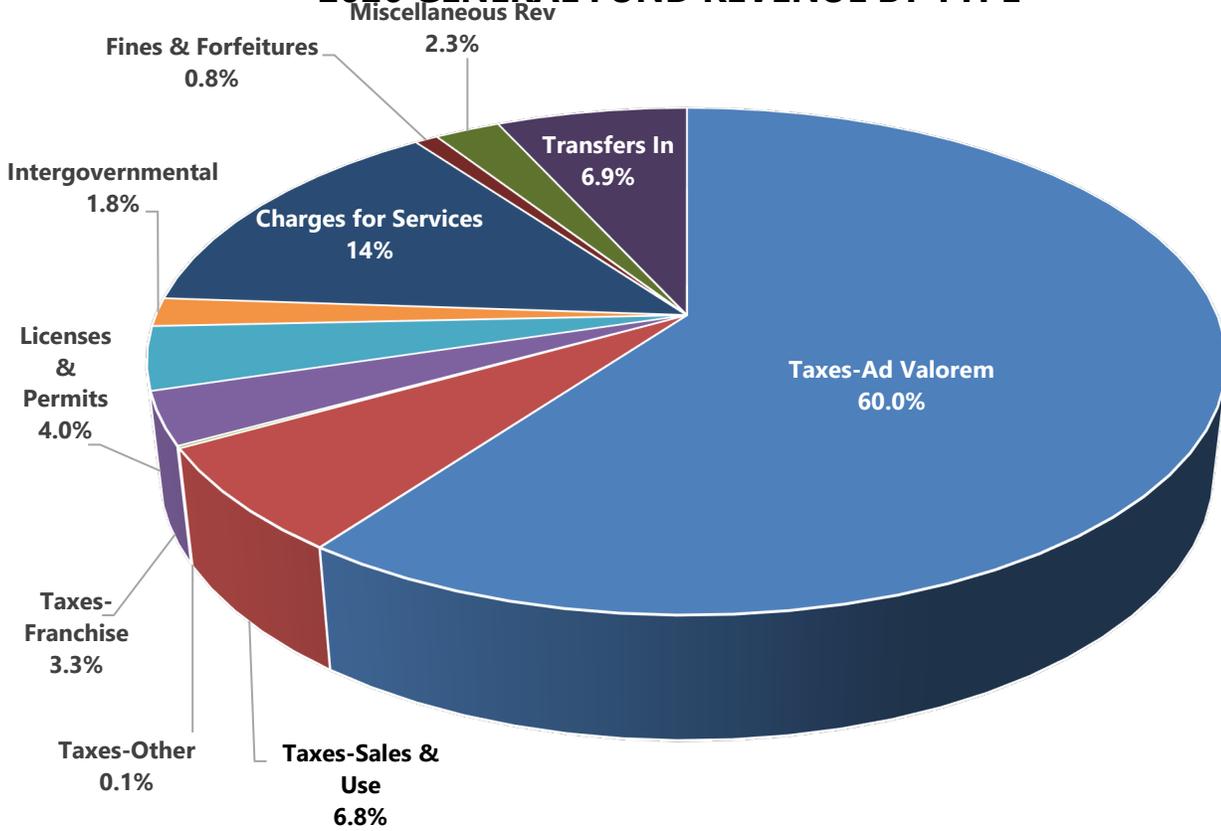
**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Taxes-Ad Valorem	14,085,338	14,548,841	15,384,828	15,209,000	16,047,491
Taxes-Sales & Use	1,694,035	1,828,036	1,700,000	1,850,000	1,800,000
Taxes-Other	23,212	36,812	25,000	46,000	40,000
Taxes-Franchise	936,596	897,613	908,000	900,000	895,000
Taxes	\$ 16,739,182	\$ 17,311,301	\$ 18,017,828	\$ 18,005,000	\$ 18,782,491
Licenses & Permits	1,113,268	1,148,541	1,100,500	1,067,325	1,078,800
Intergovernmental	4,307,211	442,336	474,800	1,087,700	485,900
Charges for Services	4,326,995	3,992,505	3,650,900	3,869,800	3,722,200
Fines & Forfeitures	198,374	247,114	210,800	242,600	221,800
Miscellaneous Rev	1,037,643	1,117,118	818,500	881,500	624,200
Transfers In	1,736,800	1,599,100	1,942,000	1,745,500	1,818,100
Other Revenues	\$ 12,720,292	\$ 8,546,713	\$ 8,197,500	\$ 8,894,425	\$ 7,951,000
Total Revenues	\$ 29,459,473	\$ 25,858,014	\$ 26,215,328	\$ 26,899,425	\$ 26,733,491
Expenditures					
Regular Wages	8,418,292	9,085,649	10,697,172	9,283,200	10,675,420
Part-Time Wages	707,971	739,634	916,050	777,000	906,300
On Call	22,545	22,646	26,700	19,200	26,700
Overtime	819,077	780,634	811,400	842,900	793,600
Longevity	53,376	53,198	63,420	50,700	56,050
Health & Dental	981,698	982,809	1,458,193	1,166,800	1,761,100
TMRS	1,225,903	1,283,758	1,546,655	1,380,100	1,509,700
FICA	741,774	791,272	916,285	822,900	914,700
Workers Compensation	101,266	122,000	139,650	103,400	138,300
Allowances	61,710	66,560	70,600	62,800	71,100
Other Benefits	42,322	49,076	56,700	39,200	59,900
HSA Contribution	96,750	93,250	103,500	98,000	100,000
Retiree Benefits	84,500	109,600	86,700	86,700	125,700
Recruiting & Hiring	45	23	-	500	2,500
Wellness Program	-	-	-	-	12,650
Personnel	\$ 13,357,230	\$ 14,180,109	\$ 16,893,025	\$ 14,733,400	\$ 17,153,720
Office Supplies	30,772	29,340	38,450	34,350	38,600
Operating Supplies	246,654	230,588	230,400	241,284	226,700
Miscellaneous	-	14,232	-	-	-
Apprehension & Jailing	1,562	1,759	1,400	1,500	1,800
Fuel	79,713	80,246	86,400	72,600	82,100
EMS Supplies	32,414	42,268	42,000	37,000	44,000
Emergency Management	3,128	3,461	3,800	3,800	3,800
Emergency Generator Fuel	5,551	35,814	6,000	6,000	6,000
Treatment Chemicals	24,413	39,160	50,600	50,600	50,600
Equipment Maintenance	112,227	122,810	154,900	153,900	161,400
Building & Grounds Maintenance	94,870	89,769	100,150	92,000	101,000
Vehicle Maintenance	159,911	173,681	156,500	159,733	136,500
Drainage Maintenance	113,712	69,992	151,000	110,000	126,000
Street Maintenance	149,950	144,933	155,000	164,194	155,000
Traffic Control Maintenance	26,120	35,510	33,900	33,900	36,300
Swimming Pool Maintenance	46,990	76,463	89,400	129,700	95,000
Employee Relations	23,456	31,872	29,200	28,300	31,000
Postage & Shipping	25,918	21,290	35,400	27,800	28,700
Software Licenses	4,676	4,748	5,400	5,400	5,600
Consultants	36,153	15,579	35,000	35,000	35,000

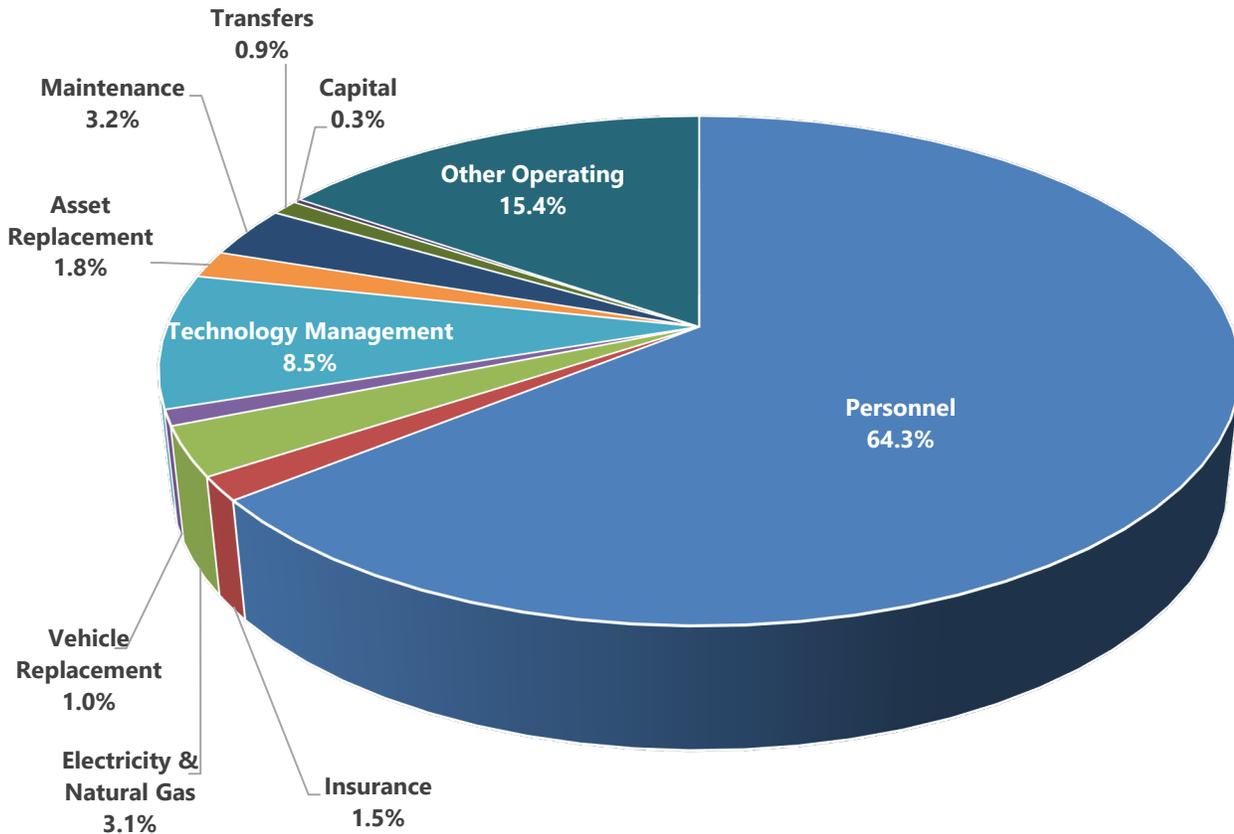
**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Legal	314,143	216,720	203,000	180,000	203,000
Equipment Lease/Rental	17,052	13,243	33,800	33,300	25,500
Professional Dues	28,456	26,463	37,730	33,250	33,500
Publications	12,720	14,532	19,000	13,200	14,400
Professional Development	134,275	157,226	260,450	200,700	235,100
Other Contracted Services	1,701,143	2,137,682	1,565,380	1,639,000	1,538,200
Credit Card Fees	117,745	100,904	125,200	144,000	125,200
Electric Service	251,096	240,181	319,000	263,000	315,000
Electric Svc - Street Lights	65,575	64,234	81,100	145,200	365,800
Natural Gas Service	23,501	28,864	30,600	28,700	29,600
Electric Services - Cameras	4,441	4,167	6,000	5,200	7,000
General Liability Insurance	10,450	11,869	12,200	13,200	12,000
Errors & Omissions	23,039	25,242	24,600	24,500	24,000
Crime Coverage Fidelity	3,124	3,124	3,300	3,300	3,200
Auto Liability	50,841	58,113	58,600	74,800	61,100
Auto Physical Damage	33,035	33,859	39,400	41,300	38,900
Underground Storage Liability	515	530	600	600	1,200
Real & Personal Property	143,382	168,943	189,100	190,100	252,100
Deductible	1,754	180	10,000	5,000	5,000
Law Enforcement Liability	21,288	25,507	25,000	24,500	25,300
Surface Water	-	-	-	-	5,000
Resident Reimbursement	-	-	-	14,200	-
Instructor Fees	1,154,033	1,043,533	1,095,200	1,095,200	1,095,700
Youth Sports	55,448	121,558	179,000	206,100	126,600
Community Relations	188,325	196,385	323,200	280,900	262,000
Election Expense	29,534	-	80,000	80,000	-
Property Taxes	-	-	-	1,200	-
Interest Exp - Leases GASB 87	958	1,230	-	-	-
Bad Debt Expense	60	218	200	1,400	200
Boards And Committees	4,132	4,287	5,900	5,900	5,900
Contingency	-	-	45,000	45,000	45,000
Furniture & Equip <\$5000	2,493	22,569	9,000	34,900	6,500
Other Equipment	68,250	108,724	23,000	65,400	21,000
Furniture & Fixtures	-	-	-	-	26,000
Automobiles	-	637	-	-	-
Other Construction Costs	46,625	28,115	103,700	104,000	-
Construction Costs	25,459	22,000	24,000	24,000	24,000
Lease Principal	5,856	8,649	-	-	-
Transfer to Tech Mngt Fund	1,927,300	1,989,800	2,090,700	2,090,700	2,275,200
Trnsf to Centennial Celeb Fund	65,000	50,000	-	-	-
Transfer to Cap Reserve Fund	2,000,000	7,000,000	-	1,800,000	-
Transfer to Asset Replace Fund	545,800	545,800	361,700	361,700	461,700
Transfer to Employee Ben Fund	60,000	42,400	14,300	14,300	20,200
Transfer to HR Svcs Fund	230,000	230,000	230,000	230,000	230,000
Transfer to Veh Replace Fund	367,000	357,000	267,750	267,750	267,800
Operating	\$ 10,952,038	\$ 16,368,002	\$ 9,301,610	\$ 11,172,562	\$ 9,553,000
Total Expenditures	\$ 24,309,268	\$ 30,548,110	\$ 26,194,635	\$ 25,905,962	\$ 26,706,720

2026 GENERAL FUND REVENUE BY TYPE



2026 GENERAL FUND EXPENDITURES BY TYPE



**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Current Year Property Taxes	13,905,815	14,475,203	15,304,828	15,112,000	15,967,491
Prior Year Property Taxes	70,652	16,493	30,000	27,000	30,000
Penalty and Interest	108,871	57,144	50,000	70,000	50,000
Ad Valorem Taxes	\$ 14,085,338	\$ 14,548,841	\$ 15,384,828	\$ 15,209,000	\$ 16,047,491
Sales Tax	1,694,035	1,828,036	1,700,000	1,850,000	1,800,000
Sales Taxes	\$ 1,694,035	\$ 1,828,036	\$ 1,700,000	\$ 1,850,000	\$ 1,800,000
Mixed Beverage Tax	23,212	36,812	25,000	46,000	40,000
Other Taxes	\$ 23,212	\$ 36,812	\$ 25,000	\$ 46,000	\$ 40,000
Cable	139,076	130,046	135,000	128,000	130,000
Electricity	542,019	542,287	540,000	540,000	540,000
Natural Gas	205,303	181,747	185,000	190,000	185,000
Telephone	31,392	27,897	30,000	27,000	25,000
Telephone-PEG Fees	18,807	15,637	18,000	15,000	15,000
Franchise Taxes	\$ 936,596	\$ 897,613	\$ 908,000	\$ 900,000	\$ 895,000
Total Taxes	\$ 16,739,182	\$ 17,311,301	\$ 18,017,828	\$ 18,005,000	\$ 18,782,491
Alarm Permit	52,181	49,047	50,000	45,000	50,000
Alcoholic Beverage Permit	1,750	6,095	-	1,125	6,000
Building Permit	428,269	457,530	435,000	450,000	460,000
Contractor Permit	48,000	54,600	50,000	40,000	40,000
Drainage Permit	19,060	18,425	21,000	21,800	21,000
Electrical Permit	149,066	157,496	134,000	160,000	150,000
Fence and Sidewalk Permit	86,182	79,063	82,000	55,300	56,400
Fire Sprinkler Permits	2,643	4,605	3,000	1,500	1,600
Hvac Permit	91,920	86,945	95,000	73,600	75,000
Low Impact Inspection Fee	38,608	44,400	38,000	42,800	40,000
Pet Licenses	1,310	715	1,000	900	1,000
Plumbing Permit	166,080	166,820	160,000	153,300	156,400
ROW Use Permit	-	-	1,000	1,000	-
Tree Disposition Fee	27,200	22,400	30,000	20,600	21,000
Tree Removal Permit	1,000	400	500	400	400
Permits, Licenses, and Fees	\$ 1,113,268	\$ 1,148,541	\$ 1,100,500	\$ 1,067,325	\$ 1,078,800
Alarm Monitoring	735,546	752,339	725,000	750,000	735,000
Ambulance Service	211,474	210,360	175,000	185,000	185,000
Ambulance Service - SSP	22,656	33,708	20,000	30,000	30,000
Aquatic Class Fees - Rec Ctr	1,378,297	1,105,931	1,000,000	1,100,500	1,000,000
Building Standards Fee	1,500	-	500	500	500
Child Safety	16,650	16,302	17,000	16,000	16,000
Colonial Park - Special Events	-	2,000	600	2,200	2,000
Concessions - Colonial Park	5,035	5,471	4,500	4,500	4,500
Day Pass - Colonial Park	49,732	40,154	55,000	49,000	53,000
Day Pass - Recreation Center	26,354	28,426	30,000	30,000	30,000
Judson Deck Rental	1,650	360	500	500	500
Memberships - Colonial Park	217,721	191,383	200,000	200,000	200,000
Memberships-Recreation Center	223,182	204,906	240,000	240,000	240,000
Misc - Cultural & Recreational	585,855	510,885	510,000	510,000	510,000
Other Fees And Permits	26,894	21,560	20,000	21,200	21,600
Pavilion Rental - Colonial Pk	22,701	23,318	22,000	22,000	22,000
Permit Transfer Fee	-	3,187	2,000	400	100
Plan Checking Fee	199,014	259,026	210,000	244,000	225,000

**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Plat Review Fee	430	950	800	800	800
Pool Rental - Colonial Park	67,964	80,647	76,000	76,000	76,000
Premature Work Fee	244,993	215,964	150,000	144,300	147,200
Rec Ctr - Special Events	15,900	16,685	6,000	6,000	6,000
Re-Inspection Fee	100	-	-	-	-
Rentals - Community Building	39,525	33,108	25,000	27,000	24,300
Rentals - Recreation Center	1,572	3,010	1,600	1,600	1,600
Senior Services Classes	129,450	131,523	85,000	125,000	113,000
Senior Services Comm Relations	7,211	8,456	5,500	6,800	6,100
Spec Permit Fees - Colonial Pk	8,448	8,100	8,900	12,500	10,000
Special Permit Fees - Rec Ctr	80,140	80,748	57,000	59,000	59,000
ZPC & ZBA Fees	7,000	4,000	3,000	5,000	3,000
Charges for Services	\$ 4,326,995	\$ 3,992,505	\$ 3,650,900	\$ 3,869,800	\$ 3,722,200
Child Safety Fee	816	2,740	1,300	2,500	2,000
False Alarm Fee	3,225	3,150	3,000	3,000	3,000
Municipal Court Fines	186,097	233,437	200,000	230,000	210,000
Pet Impoundment	-	-	500	-	-
Time Payment	-	2,949	2,000	2,800	2,800
Traffic Fines	8,236	4,838	4,000	4,300	4,000
Fines and Forfeitures	\$ 198,374	\$ 247,114	\$ 210,800	\$ 242,600	\$ 221,800
Federal Grant	3,887,628	311	-	-	-
FEMA Reimbursement	-	-	-	496,000	-
State Grant	-	-	-	115,000	-
Southside Place	419,583	442,025	474,800	476,700	485,900
Intergovernmental	\$ 4,307,211	\$ 442,336	\$ 474,800	\$ 1,087,700	\$ 485,900
Auto Decals	205	162	200	200	200
Cash Over/Short	-	(1)	-	-	-
Earnings on Investments	792,315	872,570	700,600	740,300	502,500
Gain/Loss On Investments	18,130	-	-	-	-
Goode Company	91,224	98,826	-	-	-
Insurance Claim Proceeds	-	14,429	-	-	-
Interest Inc- Leases GASB 87	14,248	14,306	-	-	-
Issuance of Leases	25,228	-	-	-	-
Miscellaneous	37,350	64,781	45,000	65,000	60,000
NSF Checks	70	-	-	-	-
Rental Property Income	57,917	50,728	72,200	75,000	61,000
Research & Copies	806	1,317	500	1,000	500
Sale Of City Prop-Non-Cap	150	-	-	-	-
Other Revenue	\$ 1,037,643	\$ 1,117,118	\$ 818,500	\$ 881,500	\$ 624,200
Trans from Hum Res Svcs Fund	176,800	39,100	382,000	185,500	258,100
Transfer fr Water & Sewer Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer from Solid Waste Fund	310,000	310,000	310,000	310,000	310,000
Transfers In	\$ 1,736,800	\$ 1,599,100	\$ 1,942,000	\$ 1,745,500	\$ 1,818,100
Total Revenue	\$ 29,459,473	\$ 25,858,014	\$ 26,215,328	\$ 26,899,425	\$ 26,733,491

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.

City Secretary Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Number of City Council Agenda Packets Processed	27	35	28	24
Number of Legal Notices Posted	55		30	24
Number of Ordinances Codified	3	1	9	5
Number of Elections	1	n/a	3	n/a
Number of Public Information Requests	278		400	440
Number of Board Commission Applications	98	n/a	87	n/a
Meeting Minutes transcribed and approved	37	31	28	24
Human Resources Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Applications Received	1260	1740	3450	2600
Employee Biometric Attendance	126	118	120	120
% of employees participating in Wellness Program	99%	100%	95%	95%
Full-Time Recruitments	34	30	38	25
Part-time Recruitments/Seasonal	13	18	14	15
Personnel Action Forms Processed	628	461	425	450
Worker's Compensation Claims	9	4	8	6
Total Number of FTEs	135	139	140	143
Communications Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Facebook Followers	3,600*	3,899	4,052	4,200
X Followers	1,299*	1,331	1,354	1,380
Instagram Followers	1,900*	2,326	2,643	2,840
Nextdoor Members	7,800*	8,574	9,000	9,300

**Due to changes in platform data retention, some data is only stored for 90 days. This is an estimate of 2023 follower growth.*

ADMINISTRATION DEPARTMENT DIVISIONS

Administration – The City Manager, City Secretary, and Human Resources Director together with their support staff, are all compensated in the Administration Division’s budget. (2026 Budget \$1,288,500)

City Council – Costs directly associated with the City Council; including council salaries, legal fees and election expenditures. (2026 Budget \$246,700)

Communications - Costs directly associated with Communications, including printing the *West University Place City Currents* is also funded in this budget. (2026 Budget \$318,850)

ADMINISTRATION DEPARTMENT 2026 GOALS

City Secretary

- Fully transition to new agenda software
- Conduct an audit on the boxes at off-site storage facility
- Monitor and make changes according to new legislation
- Continued prompt and efficient service to internal and external customers
- Respond to Public Information Requests within 2 days and complete requests within 5 days

Human Resources

- Evaluate and update the succession plan for each department
- Continue to advise departments on supervisory HR matters
- Maintain the City’s health and benefit programs for employees
- Introduce supervisory skills training
- Work with City Management to facilitate new employee school
- Review and make recommended changes to the personnel policy manual for approval

Communications

- Continue to provide timely and accurate information about city projects, initiatives, and programs.
- Routinely audit the city's website to ensure departments are adhering to best practices.
- Increase the citywide photography catalog to strengthen the city's brand and enhance print and digital marketing pieces.
- Receive FEMA Public Information Officer (PIO) training.

ADMINISTRATION DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 8 (2025 authorized full-time employees – 8)
- Total Budget – \$1,854,050 (2025 Total Budget – \$2,202,600)

Administration Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Administration					
Personnel	1,033,989	1,010,300	1,154,700	1,027,250	970,600
Operating	274,505	241,038	291,000	302,900	317,900
Capital	12,926	-	-	-	-
Total	\$ 1,321,419	\$ 1,251,337	\$ 1,445,700	\$ 1,330,150	\$ 1,288,500
City Council					
Personnel	13,978	13,035	15,600	13,000	13,000
Operating	359,351	224,570	374,000	337,000	233,700
Capital	-	-	-	-	-
Total	\$ 373,329	\$ 237,605	\$ 389,600	\$ 350,000	\$ 246,700
Communications					
Personnel	-	159,615	241,600	210,200	219,550
Operating	-	89,469	125,700	88,900	99,300
Total	\$ -	\$ 249,084	\$ 367,300	\$ 299,100	\$ 318,850
Administration Department Total	\$ 1,694,749	\$ 1,738,026	\$ 2,202,600	\$ 1,979,250	\$ 1,854,050

Administration Department Staffing Schedule

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Administration					
City Manager	Unclassified	1	1	Determined by Council	
HR Director	12	1	1	\$ 132,288	\$ 191,818
City Secretary	12	1	1	\$ 132,288	\$ 191,818
Communications Manager	9	1	1	\$ 85,488	\$ 123,968
Assistant to the City Manager	7	1	1	\$ 70,658	\$ 102,440
Communications Specialist	6	1	1	\$ 64,230	\$ 93,142
HR Generalist	6	1	1	\$ 64,230	\$ 93,142
Executive Assistant	5	1	0	\$ 58,386	\$ 84,677
Administrative Assistant	4	0	1	\$ 50,752	\$ 73,590
Total Administration Department		8	8		

Administration Department

Administration Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	768,185	763,847	863,100	770,900	711,600
Part-Time Wages	6,514	5,059	15,000	-	7,500
Overtime	3,387	1,908	2,500	5,500	2,500
Longevity	3,690	3,900	4,300	3,400	2,900
Health & Dental	58,636	43,087	48,800	50,000	63,300
TMRS	102,859	100,327	118,200	105,800	94,600
FICA	56,588	55,508	65,400	59,200	52,600
Workers Compensation	1,008	1,180	1,300	1,000	1,100
Allowances	21,440	22,080	22,200	20,350	21,300
Other Benefits	3,183	3,308	3,900	2,600	3,700
HSA Contribution	8,500	10,074	10,000	8,500	9,500
Recruiting & Hiring	-	23	-	-	-
Personnel	\$ 1,033,989	\$ 1,010,300	\$ 1,154,700	\$ 1,027,250	\$ 970,600
Employee Relations	2,968	2,135	3,100	2,600	2,800
Office Supplies	8,503	7,167	8,400	7,500	7,800
Equipment Maintenance	-	-	-	-	200
Postage & Shipping	12,287	75	3,700	300	1,000
Equipment Lease/Rental	3,658	2,031	5,000	5,000	5,200
Professional Dues	4,050	3,915	4,700	4,000	3,800
Publications	5,443	499	3,500	2,000	3,800
Professional Development	15,599	13,272	22,200	16,100	17,600
Other Contracted Services	6,724	18,938	15,000	40,000	19,000
Community Relations	48,772	8,805	5,500	5,500	2,500
Transfer to Tech Mngt Fund	166,500	184,200	174,900	174,900	209,200
Contingency	-	-	45,000	45,000	45,000
Operating	\$ 274,505	\$ 241,038	\$ 291,000	\$ 302,900	\$ 317,900
Other Equipment	12,926	-	-	-	-
Capital	\$ 12,926	\$ -	\$ -	\$ -	\$ -
Administration Division Total	\$ 1,321,419	\$ 1,251,337	\$ 1,445,700	\$ 1,330,150	\$ 1,288,500

Administration Department

City Council Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Part-Time Wages	12,969	12,092	14,400	12,000	12,000
FICA	992	925	1,100	900	900
Workers Compensation	18	18	100	100	100
Personnel	\$ 13,978	\$ 13,035	\$ 15,600	\$ 13,000	\$ 13,000
Office Supplies	432	772	2,000	1,000	1,700
Legal	314,143	216,720	203,000	180,000	203,000
Professional Dues	9,164	6,087	7,500	7,500	7,500
Publications	2,104	95	3,000	3,000	-
Professional Development	545	515	10,500	10,500	10,500
Other Contracted Services	-	-	40,000	40,000	3,000
Community Relations	3,428	381	28,000	15,000	8,000
Election Expense	29,534	-	80,000	80,000	-
Operating	\$ 359,351	\$ 224,570	\$ 374,000	\$ 337,000	\$ 233,700
Capital	\$ -				
City Council Division Total	\$ 373,329	\$ 237,605	\$ 389,600	\$ 350,000	\$ 246,700

Administration Department

Communications Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	-	118,896	170,200	154,600	160,400
Overtime	-	766	1,000	1,000	1,900
Longevity	-	245	400	400	500
Health & Dental	-	11,279	29,700	14,800	16,900
TMRS	-	15,451	22,800	21,100	21,000
FICA	-	9,286	12,500	12,100	12,350
Workers Compensation	-	129	300	200	300
Allowances	-	1,550	2,400	2,400	2,400
Other Benefits	-	586	800	600	800
HSA Contribution	-	1,426	1,500	3,000	3,000
Personnel	\$ -	\$ 159,615	\$ 241,600	\$ 210,200	\$ 219,550
Office Supplies	-	668	1,000	600	800
Operating Supplies	-	915	2,000	800	1,500
Postage & Shipping	-	7,823	10,400	8,000	10,500
Professional Dues	-	1,100	1,700	1,000	1,600
Publications	-	780	1,000	-	1,000
Professional Development	-	7,601	13,800	7,500	7,800
Other Contracted Services	-	8,444	6,500	6,000	6,000
Community Relations	-	62,137	89,300	65,000	70,100
Operating	\$ -	\$ 89,469	\$ 125,700	\$ 88,900	\$ 99,300
Communications Division Total	\$ -	\$ 249,084	\$ 367,300	\$ 299,100	\$ 318,850

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. In addition, 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 reasonable way are included in the Finance Department budget.

Finance Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Number of accounts payable invoices	5830	5412	5500	5500
Number of purchase orders issued	325	385	350	370
% of EFT payments processed for accounts	49%	52%	55%	55%
Number of bond issuances managed	5	5	5	6
Value of bond issuances managed	\$80.24M	\$75.76M	\$72.1M	\$79.42
Court Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Number of citations filed	2327	2500	2000	2300
Number of tickets disposed	2254	2380	1850	2250
Number of warrants issued	1323	784	1750	2000
Number of warrants cleared	240	80	205	300

FINANCE DEPARTMENT DIVISIONS

Finance – Provides the traditional accounting, accounts payable, payroll, cash management, and financial reporting functions. (2026 Budget – \$1,235,800)

Municipal Court – Administers the city’s municipal court. (2026 Budget – \$299,500)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a reasonable way. (2026 Budget – \$1,134,700)

Transfers to Other Funds – Provides for transfers to Capital Reserve Fund, Employee Benefits Fund, and HR Services Fund. (2026 Budget - \$250,200)

FINANCE DEPARTMENT 2026 GOALS

- Continue to ensure the City is financially sound while providing superior service
- Continue to review and update the City's financial policies
- Continue to review and update, as necessary, all financial processes such as financial reporting and auditing, bank reconciliations, accounts payable, payroll, utility billing, and court
- Continue to receive the GFOA Distinguished Budget Presentation and Certificate of Achievement for Excellence in Financial Reporting awards.

FINANCE DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 6 (2025 authorized full-time employees – 6)
- Total Budget – \$2,920,200 (2025 Total Budget – \$2,615,450)

Finance Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Finance					
Personnel	548,717	598,059	653,600	645,200	677,300
Operating	519,580	535,866	628,000	588,100	558,500
Capital	4,172	-	-	-	-
Total	\$ 1,072,469	\$ 1,133,926	\$ 1,281,600	\$ 1,233,300	\$ 1,235,800
Municipal Court					
Personnel	323,765	256,878	279,400	268,000	287,900
Operating	11,623	7,972	15,350	13,350	11,600
Capital	-	-	-	-	-
Total	\$ 335,389	\$ 264,849	\$ 294,750	\$ 281,350	\$ 299,500
City-Wide					
Personnel	93,500	117,600	102,700	94,700	140,200
Operating	478,778	1,049,886	692,100	711,900	994,500
Capital	-	-	-	-	-
Total	\$ 572,278	\$ 1,167,486	\$ 794,800	\$ 806,600	\$ 1,134,700
Transfers to Other Funds					
Operating	2,355,000	7,322,400	244,300	2,044,300	250,200
Total	\$ 2,355,000	\$ 7,322,400	\$ 244,300	\$ 2,044,300	\$ 250,200
Finance Department Total	\$ 4,335,135	\$ 9,888,661	\$ 2,615,450	\$ 4,365,550	\$ 2,920,200

Finance Department Staffing Schedule

POSITION	GRADE	2025		2026		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
Finance							
Accounting							
Finance Director	12	1	1	\$ 132,288	\$ 191,818		
Finance Manager	10	1	1	\$ 98,301	\$ 142,563		
Fiscal Services Officer	9	1	1	\$ 85,488	\$ 123,968		
Financial Analyst	8	1	1	\$ 77,709	\$ 112,694		
Municipal Court							
Municipal Court Clerk	7	1	1	\$ 70,658	\$ 102,440		
Deputy Court Clerk/ Accounting Specialist	4	1	1	\$ 50,752	\$ 73,590		
Total Finance Department		6	6				

Finance Department

Finance Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	411,886	452,526	469,800	472,500	487,000
Part-Time Wages	-	2,045	15,000	14,200	15,000
Longevity	640	870	1,200	1,100	1,400
Health & Dental	41,829	39,296	56,200	45,300	61,300
TMRS	53,884	58,166	63,200	64,100	63,300
FICA	30,035	33,397	36,100	36,600	37,100
Workers Compensation	527	657	800	600	800
Allowances	5,640	6,000	6,000	6,000	6,000
Other Benefits	1,775	2,101	2,300	1,800	2,400
HSA Contribution	2,500	3,000	3,000	3,000	3,000
Personnel	\$ 548,717	\$ 598,059	\$ 653,600	\$ 645,200	\$ 677,300
Employee Relations	3,658	2,797	3,500	3,100	3,100
Office Supplies	4,890	4,768	6,200	5,900	4,500
Operating Supplies	141	-	-	-	-
Equipment Maintenance	-	-	1,000	1,000	1,000
Postage & Shipping	1,798	1,640	1,900	1,800	1,900
Equipment Lease/Rental	2,061	1,511	2,500	2,000	2,100
Professional Dues	2,381	1,019	1,700	1,700	1,600
Publications	1,855	1,912	5,500	2,200	2,500
Professional Development	780	3,171	24,700	11,000	18,200
Other Contracted Services	315,017	329,249	362,500	340,900	350,700
Transfer to Tech Mngt Fund	187,000	189,800	218,500	218,500	172,900
Operating	\$ 519,580	\$ 535,866	\$ 628,000	\$ 588,100	\$ 558,500
Furniture & Equip <\$5000	2,493	-	-	-	-
Other Equipment	1,679	-	-	-	-
Capital	\$ 4,172	\$ -	\$ -	\$ -	\$ -
Finance Division Total	\$ 1,072,469	\$ 1,133,926	\$ 1,281,600	\$ 1,233,300	\$ 1,235,800

Finance Department

Municipal Court Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	182,724	127,580	133,400	133,400	137,800
Part-Time Wages	72,239	68,931	69,900	66,900	70,600
Overtime	7,627	6,964	16,000	8,600	16,000
Longevity	1,220	240	400	400	500
Health & Dental	13,155	17,534	20,000	20,000	22,900
TMRS	24,698	17,071	19,800	18,900	19,800
FICA	19,840	15,113	16,400	16,400	16,800
Workers Compensation	336	288	300	300	300
Other Benefits	677	658	700	600	700
HSA Contribution	1,250	2,500	2,500	2,500	2,500
Personnel	\$ 323,765	\$ 256,878	\$ 279,400	\$ 268,000	\$ 287,900
Office Supplies	1,010	881	1,500	900	1,000
Postage & Shipping	781	807	800	800	800
Professional Dues	210	98	800	300	300
Publications	504	-	350	350	200
Professional Development	5,470	5,114	7,400	4,400	4,800
Other Contracted Services	3,649	1,071	4,500	6,600	4,500
Operating	\$ 11,623	\$ 7,972	\$ 15,350	\$ 13,350	\$ 11,600
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Court Division Total	\$ 335,389	\$ 264,849	\$ 294,750	\$ 281,350	\$ 299,500

Finance Department

City-Wide Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Retiree Benefits	84,500	109,600	86,700	86,700	125,700
HSA Contribution	9,000	8,000	16,000	8,000	14,500
Personnel	\$ 93,500	\$ 117,600	\$ 102,700	\$ 94,700	\$ 140,200
Miscellaneous	-	14,232	-	-	-
Building & Grounds Maintenance	2,277	-	4,000	2,000	2,000
Electric Service	125,027	121,981	160,000	124,000	131,000
Electric Svc - Street Lights	65,575	64,234	81,100	145,200	365,800
Natural Gas Service	3,491	2,071	4,000	2,100	3,000
Electric Services - Cameras	4,441	4,167	6,000	5,200	7,000
Other Contracted Services	4,953	531,242	99,000	78,000	88,000
General Liability Insurance	10,450	11,869	12,200	13,200	12,000
Errors & Omissions	23,039	25,242	24,600	24,500	24,000
Crime Coverage Fidelity	3,124	3,124	3,300	3,300	3,200
Auto Liability	50,841	58,113	58,600	74,800	61,100
Auto Physical Damage	33,035	33,859	39,400	41,300	38,900
Underground Storage Liability	515	530	600	600	1,200
Real & Personal Property Deductible	143,382 1,754	168,943 180	189,100 10,000	190,100 5,000	252,100 5,000
Property Taxes	-	-	-	1,200	-
Interest Exp - Leases GASB 87	958	1,230	-	-	-
Bad Debt Expense	60	218	200	1,400	200
Lease Principal	5,856	8,649	-	-	-
Operating	\$ 478,778	\$ 1,049,886	\$ 692,100	\$ 711,900	\$ 994,500
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
City-Wide Division Total	\$ 572,278	\$ 1,167,486	\$ 794,800	\$ 806,600	\$ 1,134,700

Finance Department

Transfers to Other Funds Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
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Expenditures

Transfer to Centennial Celeb Fund	65,000	50,000	-	-	-
Transfer to Cap Reserve Fund	2,000,000	7,000,000	-	1,800,000	-
Transfer to Employee Ben Fund	60,000	42,400	14,300	14,300	20,200
Transfer to HR Svcs Fund	230,000	230,000	230,000	230,000	230,000
Operating	\$ 2,355,000	\$ 7,322,400	\$ 244,300	\$ 2,044,300	\$ 250,200

Transfers to Other Funds Division

Total	\$ 2,355,000	\$ 7,322,400	\$ 244,300	\$ 2,044,300	\$ 250,200
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POLICE DEPARTMENT

The Police Department is established and shall be maintained to preserve order and to protect citizens from violence and their property from damage and loss.

Police Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Response Times				
<i>On Scene</i>	4:35	4:36	4:26	4:30
<i>Complete</i>	23:49	25:05	23:40	24:11
Incident/Supplement Reports	717	777	696	730
House Watches	1276	1182	1165	1208
Phone Calls				
<i>Incoming/Outgoing 911</i>	6,114	5,150	4,100	5,122
<i>Non-Emergency Incoming</i>	17,521	19,535	18,225	18,427
<i>Non-Emergency Outgoing</i>	13,561	7,546	15,079	12,062
Number of Direct Link Subscribers	121	85	117	108
Property Evidence and Submissions				
<i>Cases with Submission</i>	266	331	270	289
<i>Tagged Items</i>	1488	1,075	1,195	1,253
Animal Control				
Number of Barking Dog Complaints	37	69	55	54
Number of Dog at Large Reports	169	244	145	186

POLICE DEPARTMENT DIVISIONS

Patrol – Provides patrol, enforcement, and investigative services. (2026 Budget – \$6,167,700)

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. (2026 Budget – \$1,176,500)

POLICE DEPARTMENT 2026 GOALS

- Increase and improve community outreach events to enhance engagement with the citizens.
- Full police staffing for Officers.
- Maintain Texas Best Practices Accreditation.

- Research information and create a drone program to enhance criminal investigations, search for suspects, use on community outreach events, search for missing persons, etc.

POLICE DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 43 (2025 authorized full-time employees – 41)
- Total Budget – \$7,344,200 (2025 Total Budget – \$6,931,960)
- The Police Department added two new police officer positions that will begin in July 2026.

Police Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Patrol					
Personnel	3,539,643	3,782,838	4,379,900	3,791,000	4,652,000
Operating	1,293,534	1,323,798	1,368,610	1,335,650	1,515,700
Capital	14,608	39,040	-	-	-
Total	\$ 4,847,785	\$ 5,145,676	\$ 5,748,510	\$ 5,126,650	\$ 6,167,700
Police Support Services					
Personnel	951,469	920,701	1,164,300	963,900	1,160,700
Operating	9,412	17,198	19,150	17,450	15,800
Capital	-	-	-	-	-
Total	\$ 960,881	\$ 937,899	\$ 1,183,450	\$ 981,350	\$ 1,176,500
Police Department Total	\$ 5,808,666	\$ 6,083,574	\$ 6,931,960	\$ 6,108,000	\$ 7,344,200

Police Department Staffing Schedule

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Police Department					
Patrol					
Police Chief	13	1	1	\$ 152,131	\$ 220,605
Assistant Police Chief	11	1	1	\$ 113,069	\$ 163,946
Police Captain	11	1	1	\$ 113,069	\$ 163,946
Police Sergeant	PS	6	6	\$ 102,398	\$ 115,856
Police Officer*	PO	18	21	\$ 74,339	\$ 99,900
Community Resource Officer	PO	1	1	\$ 74,339	\$ 99,900
Support Services					
Support Services Manager	7	1	0	\$ 70,658	\$ 102,440
Emergency Dispatch Supervisor	6	1	1	\$ 64,230	\$ 93,142
Support Services Specialist	5	2	2	\$ 58,386	\$ 84,677
Animal Control & Parking					
Enforcement Officer	3	1	1	\$ 48,097	\$ 64,931
Emergency Telecommunications					
Operator	3	8	8	\$ 48,097	\$ 64,931
Total Police Department		41	43		

* Reflects two new positions effective July 1, 2026.

Police Department

Patrol Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	2,296,827	2,530,342	2,977,300	2,482,700	3,056,100
Overtime	343,815	311,501	278,100	344,000	278,000
Longevity	13,576	13,154	15,000	12,300	13,800
Health & Dental	270,815	272,764	372,200	296,800	536,800
TMRS	343,282	362,998	417,500	378,100	431,000
FICA	195,510	211,202	229,700	213,700	244,300
Workers Compensation	38,849	45,624	52,600	34,300	55,900
Allowances	7,610	8,640	8,500	7,500	7,200
Other Benefits	12,859	15,363	17,500	11,600	18,900
HSA Contribution	16,500	11,250	11,500	10,000	10,000
Personnel	\$ 3,539,643	\$ 3,782,838	\$ 4,379,900	\$ 3,791,000	\$ 4,652,000
Employee Relations	4,531	9,157	5,000	5,000	6,500
Office Supplies	6,509	7,157	7,500	7,100	11,300
Apprehension & Jailing	1,562	1,759	1,400	1,500	1,800
Operating Supplies	120,750	52,956	45,300	45,300	45,400
Fuel	40,214	46,145	45,100	38,900	42,800
Equipment Maintenance	-	825	2,000	1,000	900
Vehicle Maintenance	57,959	64,123	35,500	35,500	30,000
Postage & Shipping	3,730	2,983	4,500	3,500	3,500
Equipment Lease/Rental	3,723	3,599	13,000	13,000	5,900
Professional Dues	1,507	2,202	2,530	1,500	1,500
Professional Development	9,372	28,667	40,600	30,000	36,900
Other Contracted Services	47,199	51,791	69,330	62,000	63,400
Law Enforcement Liability	21,288	25,507	25,000	24,500	25,300
Community Relations	25,790	11,925	30,000	25,000	22,700
Transfer to Veh Replace Fund	129,000	130,000	97,500	97,500	97,500
Transfer to Tech Mngt Fund	809,900	874,500	939,200	939,200	994,900
Transfer to Asset Replace Fund	10,500	10,500	5,150	5,150	125,400
Operating	\$ 1,293,534	\$ 1,323,798	\$ 1,368,610	\$ 1,335,650	\$ 1,515,700
Other Equipment	14,608	39,040	-	-	-
Capital	\$ 14,608	\$ 39,040	\$ -	\$ -	\$ -
Patrol Division Total	\$ 4,847,785	\$ 5,145,676	\$ 5,748,510	\$ 5,126,650	\$ 6,167,700

Police Department

Police Support Services Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	628,932	597,206	739,100	611,600	740,600
Part-Time Wages	-	7,000	-	-	-
Overtime	89,860	90,062	87,600	96,500	87,600
Longevity	5,065	4,833	5,600	4,400	5,300
Health & Dental	71,416	70,275	149,600	95,800	149,800
TMRS	93,332	87,746	110,300	94,600	106,800
FICA	54,762	53,336	61,100	53,800	61,100
Workers Compensation	814	1,973	1,300	1,700	1,200
Other Benefits	2,790	3,021	3,700	2,500	3,800
HSA Contribution	4,500	5,250	6,000	3,000	4,500
Personnel	\$ 951,469	\$ 920,701	\$ 1,164,300	\$ 963,900	\$ 1,160,700
Operating Supplies	-	7,531	6,000	6,000	4,800
Professional Dues	-	-	250	250	300
Professional Development	4,214	3,072	7,700	6,000	5,500
Other Contracted Services	5,199	6,595	5,200	5,200	5,200
Operating	\$ 9,412	\$ 17,198	\$ 19,150	\$ 17,450	\$ 15,800
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Police Support Services Division					
Total	\$ 960,881	\$ 937,899	\$ 1,183,450	\$ 981,350	\$ 1,176,500

FIRE DEPARTMENT

The Fire Department is responsible for providing Fire/Rescue Operations, Emergency Medical Services, Fire Inspections/Investigation, Public Safety Education, and Emergency Management services to the community.

Fire Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Total Responses	1879	1910	2025	2035
Medic Calls	895	928	1005	1015
Fire Response Calls	984	982	1020	1030
Response Time Average - Emergency & Non-Emergency Response for West U, SSP, Bellaire	5:54	8:27	10:03	9:50
Turn-Out Time Average – Emergency & Non-Emergency Response for West U, SSP, Bellaire	2:02	3:20	3:44	3:00
Mutual Aid provided to Bellaire	200	201	204	210
Mutual Aid received from Bellaire	41	49	56	58
Mutual Aid received from Southside Place	12	8	10	9
Total EMS Transports	453	478	450	480
Southside Place 911 EMS Calls	109	51	65	70
Fire Code Inspections performed	172	140	74	100
Average Annual Required Training Hours (<i>per person</i>)	240*	240	240	240

* This increase is to meet our requirements for ISO Class 1 rating and also includes EMS continuing education

FIRE DEPARTMENT DIVISIONS

Fire/Rescue – Provides fire suppression, rescue operations and public safety education.

Emergency Medical Services – EMS provides Advanced Life Support capabilities with rapid response times to citizens of West University and Southside Place. Our staff is now a combination of paramedics and EMT Basics.

Fire Marshal’s Office – Conducts commercial and residential fire protection inspections for new and existing constructions/businesses, plan reviews for new and renovated construction, fire investigations and community risk reduction education.

Emergency Management – Provides direction and coordination for all aspects of emergency management. This includes city-wide training, emergency preparedness, public

education, crisis management as well as disaster event preparedness, response, and recovery.

FIRE DEPARTMENT 2026 GOALS

- To provide the highest possible level of public safety by delivering services that meet or exceed our community's expectations and are fiscally responsible.
- To create a Strategic and Master Plan with internal and external stake holders to effectively communicate our community's needs through the vision, mission, and goals of the Fire Department.
- Continue strategic and tactical planning for emerging challenges of "mega" residential structures, electric vehicles, and lithium battery energy storage systems.
- Continue striving for service excellence by ensuring members receive superior Fire, Rescue, and EMS training that exceeds minimum standards from internal and external sources.
- Continue strategic and succession planning through employee development by providing management and leadership training to prepare our future leaders.
- To provide the highest quality of emergency services by acquiring and maintaining the apparatus and equipment necessary to meet our community's ever-changing landscape, keep our members safe, and be fiscally responsible.
- 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 (2025 authorized full-time employees – 23)
- Total Budget – \$4,729,620 (2025 Total Budget – \$4,659,250)

Fire Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Fire					
Personnel	3,195,054	3,314,558	3,874,600	3,330,700	3,918,720
Operating	820,382	846,557	776,650	781,783	794,400
Capital	30,093	39,935	8,000	46,800	16,500
Total	\$ 4,045,529	\$ 4,201,051	\$ 4,659,250	\$ 4,159,283	\$ 4,729,620
Fire Department Total	\$ 4,045,529	\$ 4,201,051	\$ 4,659,250	\$ 4,159,283	\$ 4,729,620

Fire Department Staffing Schedule

POSITION	GRADE	2025 BUDGET	2026 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
Fire Department					
Fire Chief	13	1	1	\$ 152,131	\$ 220,605
Fire Marshal / Assistant Chief	11	1	1	\$ 113,069	\$ 163,946
Fire Captain	FC	3	3	\$ 111,559	\$ 123,140
Fire Lieutenant	FL	3	3	\$ 95,730	\$ 108,310
Firefighter / Paramedic	FF	15	15	\$ 65,139	\$ 87,542
Total Fire Department		23	23		

Fire Department

Fire Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	2,072,942	2,216,233	2,473,600	2,188,400	2,510,520
Overtime	282,258	250,041	350,400	247,200	340,200
Longevity	12,122	11,925	13,700	12,400	13,900
Health & Dental	255,662	250,365	349,000	294,500	361,900
TMRS	306,170	314,549	380,300	325,400	368,300
FICA	173,647	181,226	210,200	177,900	210,950
Workers Compensation	37,853	42,731	46,200	34,000	41,300
Allowances	7,680	5,990	8,100	8,100	8,100
Other Benefits	11,675	12,748	14,600	10,800	14,900
HSA Contribution	35,000	28,750	28,500	32,000	33,500
Wellness Program	-	-	-	-	12,650
Recruiting & Hiring	45	-	-	-	2,500
Personnel	\$ 3,195,054	\$ 3,314,558	\$ 3,874,600	\$ 3,330,700	\$ 3,918,720
Employee Relations	3,614	7,750	5,000	5,000	5,500
Office Supplies	3,269	1,626	3,000	2,500	3,000
Operating Supplies	40,178	80,417	61,800	61,800	52,200
EMS Supplies	32,414	42,268	42,000	37,000	44,000
Fuel	13,076	10,675	13,000	9,700	13,000
Emergency Management	3,128	3,461	3,800	3,800	3,800
Equipment Maintenance	32,532	35,540	40,700	40,700	42,900
Vehicle Maintenance	44,944	46,655	50,000	53,233	56,000
Postage & Shipping	81	281	300	300	300
Consultants	22,500	175	-	-	-
Professional Dues	5,707	5,959	6,600	6,600	7,100
Publications	889	942	1,900	1,900	1,900
Professional Development	51,372	47,336	66,100	53,000	66,100
Other Contracted Services	40,961	47,013	39,700	63,500	49,300
Community Relations	6,416	4,660	5,100	5,100	5,100
Transfer to Veh Replace Fund	143,000	143,000	107,250	107,250	107,300
Transfer to Tech Mngt Fund	289,300	284,900	280,600	280,600	307,700
Transfer to Asset Replace Fund	87,000	83,900	49,800	49,800	29,200
Operating	\$ 820,382	\$ 846,557	\$ 776,650	\$ 781,783	\$ 794,400
Furniture & Equip <\$5000	-	22,569	-	9,400	1,500
Other Equipment	30,093	17,367	8,000	37,400	15,000
Capital	\$ 30,093	\$ 39,935	\$ 8,000	\$ 46,800	\$ 16,500
Fire Division Total	\$ 4,045,529	\$ 4,201,051	\$ 4,659,250	\$ 4,159,283	\$ 4,729,620

PUBLIC WORKS DEPARTMENT

The Public Works Department is a diverse department and is responsible for the following services:

- Permits
- Code Enforcement
- Traffic Control
- Engineering
- Contract Administration
- Inspections
- Planning & Land Use
- Fleet Maintenance
- Capital Improvement Projects
- Project Management
- ROW Management
- Storm Water Drainage
- Facility Maintenance
- Streets & Sidewalks

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. (2026 Budget – \$830,600)

Public Works Administration Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Number of Community Improvement Projects (CIP) Managed	16	16	22	28
Value of Community Improvement Projects (CIP) Managed	\$36 million	\$36 million	\$43 million	\$66 million

Development Services – Provides plan review, permits and inspection services to ensure that all residential and commercial buildings comply with the City’s adopted building, plumbing and electrical codes, as well as being responsible for code. (2026 Budget – \$1,232,600)

Public Works Community Development Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Number of Inspections Performed	5,895	7,421	7,400	7,500
Number of Inspections-Southside Place	151	308	555	555
Number of Permits Issued	3,040	3,460	3,440	3,600

Streets & Drainage – Maintains the City’s streets, sidewalks, and storm water drainage systems.
 (2026 Budget – \$599,250)

Public Works Streets and Drainage Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Storm Sewer Video Inspection Performed (LF)	5,357	5,055	3,933	4,200

Facilities Management – Maintains and oversees the City’s buildings and related equipment.
 (2026 Budget – \$1,018,950)

Public Works Facilities Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
City Building Inspections Performed	838	670	699	650
Facility Work Orders Completed	1,933	1,221	1,118	1,200
City Facility Square Foot Maintained	123,000	123,000	123,000	142,900

General Services – Provide the maintenance to all the City’s vehicles and equipment, as well as ensure the proper installation and maintenance of all traffic signals, street signs, and pavement markings. (2026 Budget – \$844,650)

Public Works General Services Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Traffic Signals Maintained (Traffic and Pedestrian Signals)	94	94	94	94
Fleet Maintained (Vehicles, Equip, Trailers)	90	90	97	97
Fleet Work Orders Completed	423	400	400	450
Street Signs Maintained	3,500	3,500	4,374	4,374
Pavement Markings Maintained (LF)	131,336 LF	131,336 LF	131,336 LF	131,336 LF

PUBLIC WORKS DEPARTMENT 2026 GOALS

Administration

- Explore regional and alternative detention options for future drainage projects.
- Develop a third-party funding procedure to inform decision making about the value and necessity of third-party funding.

Development Services

- Continue to work with City Boards and Commissions to evaluate and make the necessary revisions to the City's Code of Ordinances per Council and/or staff direction.
- Identify and implement new online permit software.
- Work with consultants to identify viability of improving future CRS score.
- Continue proactive Code Enforcement and maintain a 90th percentile compliance record.

Streets & Drainage

- Begin and complete preliminary engineering on the Westside Drainage Phase 1 Project.
- Continue proactive repairs to street ponding locations throughout the City.
- Continue to actively pursue alternate funding sources and programs for future infrastructure projects.

Facilities Management

- Continue pursuing alternative fundings sources and programs that assist in the reduction of water and energy used in all city facilities.
- Maintain a 95% completion rate of all outsource and in-house preventative maintenance of mechanical equipment.
- Continue employee development through technical, management and leadership training.
- Continue pursuing a sustainability and carbon reduction program for the city to contribute to positive environmental health and economic positive outcome.
- Continue providing support to the different departments to provide exceptional service to the customers.

General Services

- Continue to exceed compliance with the Manual on Uniform Traffic Control Devices' (MUTCD) standards for all road regulatory signs and pavement markings in the city
- Expand knowledge base of industry standards, practices, and traffic related equipment through frequent technical sessions, as well as management and field leadership training.
- Complete implementation of Fleet Management Software.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 25 (2025 authorized full-time employees – 24)
- Total Budget – \$4,526,050 (2025 Total Budget – \$4,433,725)

Public Works Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Public Works - Administration					
Personnel	372,721	486,829	647,300	554,100	523,700
Operating	324,494	272,545	232,100	242,900	306,900
Capital	1,679	-	-	-	-
Total	\$ 698,894	\$ 759,374	\$ 879,400	\$ 797,000	\$ 830,600
Development Services					
Personnel	570,086	604,363	876,230	720,250	1,043,000
Operating	203,493	245,109	152,250	233,234	189,600
Capital	-	637	9,000	9,000	-
Total	\$ 773,579	\$ 850,110	\$ 1,037,480	\$ 962,484	\$ 1,232,600
Streets & Drainage					
Personnel	137,922	132,488	217,400	118,200	247,350
Operating	431,807	358,774	408,400	381,494	351,900
Capital	-	-	-	-	-
Total	\$ 569,729	\$ 491,262	\$ 625,800	\$ 499,694	\$ 599,250
Facility Maintenance					
Personnel	265,871	286,666	307,000	278,800	338,050
Operating	661,873	741,972	667,250	644,150	680,900
Capital	29,500	80,432	118,700	117,000	-
Total	\$ 957,244	\$ 1,109,070	\$ 1,092,950	\$ 1,039,950	\$ 1,018,950
PW General Services					
Personnel	389,686	434,265	502,995	439,800	472,250
Operating	264,863	327,850	271,100	272,000	348,400
Capital	25,459	22,000	24,000	55,500	24,000
Total	\$ 680,008	\$ 784,114	\$ 798,095	\$ 767,300	\$ 844,650
Public Works Department Total	\$ 3,679,455	\$ 3,993,930	\$ 4,433,725	\$ 4,066,429	\$ 4,526,050

Public Works Staffing Schedule (General Fund)

POSITION	GRADE	2025		2026		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works							
Public Works Administration							
Public Works Director	13	1	1	\$	152,131	\$	220,605
Assistant Director of Public Works	11	1	1	\$	113,069	\$	163,946
Capital Program Engineer*	TBD	0	1		TBD		TBD
Capital Projects Manager**	7	1	1	\$	70,658	\$	102,440
Special Projects Coordinator***	6	1	1	\$	64,230	\$	93,142
Administrative Coordinator	5	1	0	\$	58,386	\$	84,677
Development Services							
Chief Building Official	10	1	1	\$	98,301	\$	142,563
Planning & Zoning Administrator	9	1	1	\$	85,488	\$	123,968
Senior Building Inspector	7	1	1	\$	70,658	\$	102,440
Administrative Coordinator	5	0	1	\$	58,386	\$	84,677
Building Inspector	5	1	1	\$	58,386	\$	84,677
Code Enforcement Officer	5	1	1	\$	58,386	\$	84,677
Administrative Specialist	4	0	1	\$	50,752	\$	73,590
Senior Permit Technician	4	1	1	\$	50,752	\$	73,590
Permit Technician	2	2	1	\$	43,707	\$	59,004
Streets & Drainage							
Maintenance Worker III	4	1	1	\$	50,752	\$	73,590
Maintenance Worker I	1	2	2	\$	39,759	\$	53,675
Facility Maintenance							
Facilities Maintenance Manager	9	1	1	\$	85,488	\$	123,968
Senior Maintenance Technician	4	1	0	\$	50,752	\$	73,590
Facilities Maintenance Technician	3	1	2	\$	48,097	\$	64,931
PW General Services							
General Services Supervisor****	7	1	1	\$	70,658	\$	102,440
Fleet Supervisor	7	1	0	\$	70,658	\$	102,440
Lead Mechanic	5	0	1	\$	58,386	\$	84,677
Lead Traffic Technician	5	1	1	\$	58,386	\$	84,677
Mechanic	4	1	1	\$	50,752	\$	73,590
Traffic Technician	3	1	1	\$	48,097	\$	64,931
Total Public Works Department		24	25				

* Currently unfunded, will be funded with 2025 debt insurance

** Split 50/50 between General Fund and Capital Funds

*** Split 25/75 between General Fund and Water/Sewer Fund

****Split 50/50 between General Fund and Solid Waste Fund

Public Works Department

Public Works - Administration Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	273,727	345,838	481,500	412,000	376,700
Overtime	1,341	16,866	6,100	7,500	1,200
Longevity	988	2,434	2,500	700	400
Health & Dental	31,183	35,166	42,400	40,500	56,700
TMRS	36,349	47,252	65,400	55,800	50,200
FICA	20,440	27,261	36,900	31,900	28,200
Workers Compensation	240	465	700	500	600
Allowances	6,145	7,500	7,500	1,900	7,800
Other Benefits	1,057	1,547	1,800	800	1,900
HSA Contribution	1,250	2,500	2,500	2,500	-
Personnel	\$ 372,721	\$ 486,829	\$ 647,300	\$ 554,100	\$ 523,700
Employee Relations	3,490	5,568	6,300	6,300	6,300
Office Supplies	4,056	2,743	4,500	4,500	4,500
Operating Supplies	1,991	2,198	2,600	2,600	2,600
Postage & Shipping	230	75	1,000	1,000	500
Electric Service	4,707	4,654	6,000	6,000	37,600
Surface Water	-	-	-	-	5,000
Software Licenses	3,856	-	-	-	-
Consultants	13,653	15,404	35,000	35,000	35,000
Equipment Lease/Rental	3,038	1,905	4,600	4,600	5,000
Professional Dues	518	951	2,650	1,500	1,200
Publications	-	4,612	3,000	3,000	3,000
Professional Development	6,929	8,200	9,850	9,800	6,900
Credit Card Fees	32,386	31,134	35,000	47,000	35,000
Other Contracted Services	143,247	107,240	66,500	66,500	66,500
Community Relations	6,193	4,760	8,000	8,000	8,000
Transfer to Tech Mngt Fund	100,200	83,100	47,100	47,100	89,800
Operating	\$ 324,494	\$ 272,545	\$ 232,100	\$ 242,900	\$ 306,900
Other Equipment	1,679	-	-	-	-
Capital	\$ 1,679	\$ -	\$ -	\$ -	\$ -
Public Works - Administration					
Division Total	\$ 698,894	\$ 759,374	\$ 879,400	\$ 797,000	\$ 830,600

Public Works Department

Development Services Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	385,491	408,810	589,600	466,100	710,600
Overtime	36,638	36,226	13,300	47,800	11,000
Longevity	2,175	1,029	1,500	2,700	3,300
Health & Dental	56,341	64,693	143,500	88,300	164,900
TMRS	54,736	56,465	80,100	68,400	93,300
FICA	31,059	32,540	43,000	38,900	51,300
Workers Compensation	771	995	1,130	900	1,300
Allowances	315	-	-	750	1,200
Other Benefits	1,811	2,105	2,600	1,900	3,600
HSA Contribution	750	1,500	1,500	4,000	2,500
Recruiting & Hiring	-	-	-	500	-
Personnel	\$ 570,086	\$ 604,363	\$ 876,230	\$ 720,250	\$ 1,043,000
Office Supplies	(528)	439	200	200	-
Operating Supplies	16,922	1,295	6,200	9,984	7,500
Fuel	4,234	4,037	4,100	3,600	4,200
Equipment Maintenance	2,867	-	-	-	-
Vehicle Maintenance	418	115	10,000	10,000	3,500
Postage & Shipping	367	411	3,000	3,000	3,000
Equipment Lease/Rental	642	1,371	1,400	1,400	1,100
Professional Dues	145	455	1,200	1,200	1,900
Publications	975	2,140	750	750	500
Professional Development	3,910	3,415	6,400	6,400	12,200
Other Contracted Services	160,557	219,431	83,500	147,000	116,500
Resident Reimbursement	-	-	-	14,200	-
Community Relations	983	-	6,000	6,000	5,000
Transfer to Veh Replace Fund	12,000	12,000	9,000	9,000	9,000
Transfer to Tech Mngt Fund	-	-	20,500	20,500	25,200
Operating	\$ 203,493	\$ 245,109	\$ 152,250	\$ 233,234	\$ 189,600
Furniture & Equip <\$5000	-	-	9,000	9,000	-
Automobiles	-	637	-	-	-
Capital	\$ -	\$ 637	\$ 9,000	\$ 9,000	\$ -
Development Services Division					
Total	\$ 773,579	\$ 850,110	\$ 1,037,480	\$ 962,484	\$ 1,232,600

Public Works Department

Streets & Drainage Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	85,496	83,219	132,600	69,700	151,700
On Call	2,753	2,784	3,000	2,600	3,000
Overtime	9,423	9,512	10,000	6,600	10,000
Longevity	910	946	2,200	800	1,000
Health & Dental	14,413	11,536	37,300	19,400	43,600
TMRS	12,721	12,215	14,800	10,400	21,250
FICA	7,480	7,331	11,100	6,000	11,800
Workers Compensation	1,312	1,509	2,900	900	2,700
Other Benefits	414	435	500	300	800
HSA Contribution	3,000	3,000	3,000	1,500	1,500
Personnel	\$ 137,922	\$ 132,488	\$ 217,400	\$ 118,200	\$ 247,350
Office Supplies	-	1	150	150	-
Operating Supplies	2,382	8,036	4,300	4,300	5,800
Fuel	4,204	2,363	3,500	9,500	3,800
Equipment Maintenance	355	34	1,000	1,000	1,000
Vehicle Maintenance	-	3,220	-	-	-
Drainage Maintenance	113,712	69,992	151,000	110,000	126,000
Street Maintenance	149,950	144,933	155,000	164,194	155,000
Traffic Control Maintenance	160	3,319	1,300	1,300	1,300
Professional Development	-	619	2,000	2,000	-
Other Contracted Services	95,044	53,158	51,100	50,000	50,000
Transfer to Veh Replace Fund	8,000	12,000	9,000	9,000	9,000
Transfer to Asset Replace Fund	58,000	61,100	30,050	30,050	-
Operating	\$ 431,807	\$ 358,774	\$ 408,400	\$ 381,494	\$ 351,900
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Streets & Drainage Division Total	\$ 569,729	\$ 491,262	\$ 625,800	\$ 499,694	\$ 599,250

Public Works Department

Facility Maintenance Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	180,493	197,274	208,900	186,800	221,200
On Call	5,355	5,442	5,500	5,400	5,500
Overtime	4,308	5,218	6,000	6,000	6,000
Longevity	900	1,080	1,300	1,100	800
Health & Dental	25,349	23,303	26,600	27,000	48,000
TMRS	24,743	26,822	29,600	27,000	30,050
FICA	14,301	15,798	16,700	15,200	16,800
Workers Compensation	3,225	4,020	4,600	2,900	4,800
Allowances	840	1,200	1,200	1,200	1,200
Other Benefits	858	1,010	1,100	700	1,200
HSA Contribution	5,500	5,500	5,500	5,500	2,500
Personnel	\$ 265,871	\$ 286,666	\$ 307,000	\$ 278,800	\$ 338,050
Operating Supplies	4,111	3,763	5,700	5,000	5,200
Fuel	2,050	1,295	1,300	1,100	1,600
Emergency Generator Fuel	5,551	35,814	6,000	6,000	6,000
Equipment Maintenance	68,461	73,441	94,000	94,000	96,100
Vehicle Maintenance	2,984	491	10,000	10,000	4,500
Building & Grounds Maintenance	57,760	54,029	71,150	65,000	72,000
Professional Dues	1,276	294	1,300	1,300	1,400
Publications	-	2,357	-	-	1,500
Professional Development	4,259	7,087	5,200	4,500	5,200
Other Contracted Services	294,522	341,101	355,350	340,000	369,900
Transfer to Veh Replace Fund	14,000	15,000	11,250	11,250	11,300
Transfer to Tech Mngt Fund	27,300	27,700	26,300	26,300	24,700
Transfer to Asset Replace Fund	179,600	179,600	79,700	79,700	81,500
Operating	\$ 661,873	\$ 741,972	\$ 667,250	\$ 644,150	\$ 680,900
Other Equipment	-	52,317	15,000	13,000	-
Other Construction Costs	29,500	28,115	103,700	104,000	-
Capital	\$ 29,500	\$ 80,432	\$ 118,700	\$ 117,000	\$ -
Facility Maintenance Division					
Total	\$ 957,244	\$ 1,109,070	\$ 1,092,950	\$ 1,039,950	\$ 1,018,950

Public Works Department

PW General Services Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	234,442	264,426	326,572	250,400	297,700
On Call	11,220	11,604	11,000	8,300	11,000
Overtime	31,327	41,898	24,700	60,000	23,500
Longevity	3,250	3,490	4,320	2,700	2,750
Health & Dental	43,616	36,771	48,793	36,300	63,100
TMRS	36,132	41,100	48,605	46,200	40,100
FICA	20,458	23,940	26,785	26,100	22,600
Workers Compensation	5,148	6,747	7,620	6,000	7,100
Other Benefits	1,093	1,291	1,600	800	1,400
HSA Contribution	3,000	3,000	3,000	3,000	3,000
Personnel	\$ 389,686	\$ 434,265	\$ 502,995	\$ 439,800	\$ 472,250
Employee Relations	-	88	-	-	-
Operating Supplies	20,277	23,276	16,000	25,000	17,200
Fuel	10,272	10,361	14,300	4,600	10,800
Equipment Maintenance	1,524	3,201	4,000	4,000	4,000
Vehicle Maintenance	39,859	48,515	40,000	40,000	33,000
Traffic Control Maintenance	25,960	32,191	32,600	32,600	35,000
Postage & Shipping	-	179	600	600	600
Electric Service	3,597	3,698	5,000	5,000	5,100
Natural Gas Service	1,071	1,132	1,200	1,200	1,200
Equipment Lease/Rental	601	416	700	700	400
Professional Dues	686	1,144	2,000	2,000	1,000
Publications	950	1,195	-	-	-
Professional Development	10,342	13,394	12,000	7,500	13,300
Other Contracted Services	31,325	62,759	33,900	40,000	32,900
Transfer to Veh Replace Fund	31,000	24,000	18,000	18,000	18,000
Transfer to Tech Mngt Fund	33,600	48,500	64,300	64,300	74,600
Transfer to Asset Replace Fund	53,800	53,800	26,500	26,500	101,300
Operating	\$ 264,863	\$ 327,850	\$ 271,100	\$ 272,000	\$ 348,400
Furniture & Equip <\$5000	-	-	-	16,500	-
Other Equipment	-	-	-	15,000	-
Construction Costs	25,459	22,000	24,000	24,000	24,000
Capital	\$ 25,459	\$ 22,000	\$ 24,000	\$ 55,500	\$ 24,000
PW General Services Division					
Total	\$ 680,008	\$ 784,114	\$ 798,095	\$ 767,300	\$ 844,650

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 nine (9) 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 DIVISIONS

Administration – Provides management and leadership for the department’s divisions; includes Friends of West University Place Parks Fund Executive Director. (2026 Budget – \$647,500)

Parks Administration Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Total numbers of social media posts	227	210	250	275

Senior Services – Provides transportation, leisure, and social services for the senior citizens of West University Place. (2026 Budget – \$620,000)

Senior Services Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Senior Classes, Trips, Lectures, and Misc. Activities Participant Numbers	14,831	15,488	15,900	16,200

Recreation Center – Operation of the pool and recreation facilities at the West University Place Recreation Center and special events. (2025 Budget – \$2,657,600)

Recreation Center Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Recreation Classes and Camps Participation Numbers	6,150	6,202	6,175	6,200
Recreation Center Membership Totals	4,148	4,112	4,100	4,120
Community Building and Scout House Rentals	195	141	131	136
Pavilion Rentals	126	139	125	125
Special Events Offered	15	20	21	20

Parks Maintenance – Maintains the City’s parks and landscaping. (2025 Budget – \$822,200)

Parks Maintenance Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Park and ROW Acreage Maintained	29.14	29.20	29.25	29.25

Colonial Park Pool – Operation of the pool at Colonial Park. (2025 Budget – \$585,300)

Colonial Park Pool Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Colonial Park Pool Membership Totals	3,469	2,368	2,735	2,500
Colonial Park Pool Rentals	176	110	108	107

PARKS AND RECREATION DEPARTMENT 2026 GOALS

- Facilitate Recreation Center Improvements - Cardio and Weight Room Expansion.
- Provide requested data to assist the Facilities Utilization Task Force.
- Perform Shade and Lighting Assessments in all parks/playgrounds.
- Create a plan for West U Recreation Center playground assessment and improvements.
- Investigate options for an updated water playscape at Colonial Park Pool.
- Increase marketing for the Play West U mobile app and get 3,000 downloads.
- Create a Senior Services Procedures manual
- Increase program offerings/variety by developing a minimum of five new recreation programs.
- Distribute customer satisfaction surveys quarterly to gather feedback on recreation services to help improve programs, marketing, member services, and operations.
- Update the Park Operations manual in a manner designed to increase productivity.

PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 14 (2025 authorized full-time employees – 14)
- Total Budget – \$5,332,600 (2025 Total Budget – \$5,351,650)

Parks & Recreation Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Parks & Recreation Admin					
Personnel	371,456	398,598	416,000	416,200	433,900
Operating	171,085	211,328	308,000	324,000	213,600
Capital	7,265	-	-	-	-
Total	\$ 549,806	\$ 609,926	\$ 724,000	\$ 740,200	\$ 647,500
Senior Services					
Personnel	277,049	290,925	381,400	369,200	325,200
Operating	223,783	219,021	250,950	250,850	263,800
Capital	-	-	-	-	31,000
Total	\$ 500,832	\$ 509,946	\$ 632,350	\$ 620,050	\$ 620,000
Recreation Center					
Personnel	821,125	965,558	1,086,200	1,038,900	1,118,000
Operating	1,488,590	1,388,107	1,503,550	1,507,550	1,539,600
Capital	-	-	-	-	-
Total	\$ 2,309,716	\$ 2,353,665	\$ 2,589,750	\$ 2,546,450	\$ 2,657,600
Parks Maintenance					
Personnel	240,359	199,728	299,800	231,700	320,000
Operating	680,791	499,332	547,050	576,750	502,200
Capital	17,125	-	-	-	-
Total	\$ 938,275	\$ 699,060	\$ 846,850	\$ 808,450	\$ 822,200
Colonial Park					
Personnel	210,838	207,104	292,300	222,300	292,300
Operating	236,267	263,168	266,400	290,000	287,000
Capital	-	-	-	-	6,000
Total	\$ 447,105	\$ 470,272	\$ 558,700	\$ 512,300	\$ 585,300
Parks & Recreation Department					
Total	\$ 4,745,734	\$ 4,642,869	\$ 5,351,650	\$ 5,227,450	\$ 5,332,600

Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2025		2026		SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM		
<i>Parks and Recreation</i>							
<i>Administration</i>							
Parks and Recreation Director	12	1	1	\$ 132,288	\$ 191,818		
Executive Director FWUP	7	1	1	\$ 70,658	\$ 102,440		
Administrative Coordinator	5	1	1	\$ 58,386	\$ 84,677		
<i>Senior Services</i>							
Senior Services Manager	8	1	1	\$ 77,709	\$ 112,694		
Program Specialist-Sr. Services	5	1	1	\$ 58,386	\$ 84,677		
<i>Recreation Center</i>							
Recreation Manager	9	1	1	\$ 85,488	\$ 123,968		
Assistant Recreation Manager	7	1	1	\$ 70,658	\$ 102,440		
Program Specialist-Aquatics & Recreation	5	2	2	\$ 58,386	\$ 84,677		
Customer Service Coordinator	2	1	1	\$ 43,707	\$ 59,004		
Lifeguard Coordinator	2	1	1	\$ 43,707	\$ 59,004		
<i>Parks Maintenance</i>							
Park Operations Manager	9	1	1	\$ 85,488	\$ 123,968		
Park Maintenance Crew Leader	4	1	1	\$ 50,752	\$ 73,590		
Park Technician II	3	1	1	\$ 48,097	\$ 64,931		
<i>Total Parks and Recreation Department</i>		14	14				

Parks & Recreation Department

Parks & Recreation Admin Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	271,628	292,289	300,000	300,400	310,100
Overtime	541	1,202	2,000	1,000	2,000
Longevity	3,060	3,240	3,500	3,400	3,600
Health & Dental	30,782	32,514	37,200	38,500	44,100
TMRS	36,383	38,574	41,400	41,700	41,300
FICA	20,684	22,125	23,000	22,800	23,800
Workers Compensation	353	434	500	400	500
Allowances	6,840	6,840	6,900	6,800	6,900
Other Benefits	1,185	1,381	1,500	1,200	1,600
Personnel	\$ 371,456	\$ 398,598	\$ 416,000	\$ 416,200	\$ 433,900
Employee Relations	1,563	1,766	1,800	1,800	1,800
Office Supplies	607	325	800	800	800
Operating Supplies	2,091	2,873	3,000	3,000	3,000
Postage & Shipping	3,550	4,778	5,700	5,000	2,000
Equipment Lease/Rental	(191)	(1,417)	700	700	600
Professional Dues	1,881	1,734	2,500	2,100	2,100
Professional Development	5,263	4,982	8,900	8,900	8,600
Other Contracted Services	41,778	10,000	10,000	-	-
Youth Sports	55,448	121,558	179,000	206,100	126,600
Community Relations	31,897	35,029	48,800	48,800	15,400
Transfer to Tech Mngt Fund	27,200	29,700	46,800	46,800	52,700
Operating	\$ 171,085	\$ 211,328	\$ 308,000	\$ 324,000	\$ 213,600
Other Equipment	7,265	-	-	-	-
Capital	\$ 7,265	\$ -	\$ -	\$ -	\$ -
Parks & Recreation Admin Division Total	\$ 549,806	\$ 609,926	\$ 724,000	\$ 740,200	\$ 647,500

Parks & Recreation Department

Senior Services Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	157,167	167,074	223,600	215,700	159,200
Part-Time Wages	58,488	60,995	77,050	71,700	88,300
Overtime	982	2,127	1,300	300	1,300
Longevity	1,895	2,015	2,200	1,100	1,000
Health & Dental	14,526	13,171	15,000	19,700	21,500
TMRS	22,813	23,927	33,650	31,400	27,600
FICA	16,515	17,455	23,100	21,400	18,800
Workers Compensation	932	1,072	1,600	1,200	1,500
Allowances	-	-	-	500	1,200
Other Benefits	731	839	900	700	800
HSA Contribution	3,000	2,250	3,000	5,500	4,000
Personnel	\$ 277,049	\$ 290,925	\$ 381,400	\$ 369,200	\$ 325,200
Employee Relations	-	-	-	-	500
Office Supplies	596	787	800	800	800
Operating Supplies	2,581	8,033	11,300	11,300	11,900
Fuel	1,731	1,892	1,700	2,100	1,800
Vehicle Maintenance	527	2,929	2,000	2,000	4,000
Postage & Shipping	3,081	2,237	3,500	3,500	2,000
Electric Service	8,423	7,389	10,000	10,000	12,000
Natural Gas Service	1,013	1,021	1,200	1,200	1,200
Equipment Lease/Rental	764	655	2,300	2,300	1,900
Professional Dues	320	376	600	600	400
Professional Development	901	1,057	4,100	4,100	3,800
Credit Card Fees	7,413	6,320	8,500	8,000	8,500
Instructor Fees	86,327	87,974	89,500	89,500	90,000
Community Relations	22,275	21,666	38,200	38,200	37,300
Boards And Committees	4,132	4,287	5,900	5,900	5,900
Transfer to Veh Replace Fund	16,000	7,000	5,250	5,250	5,200
Transfer to Tech Mngt Fund	64,900	62,600	64,500	64,500	73,200
Transfer to Asset Replace Fund	2,800	2,800	1,600	1,600	3,400
Operating	\$ 223,783	\$ 219,021	\$ 250,950	\$ 250,850	\$ 263,800
Furniture & Equip <\$5000	-	-	-	-	5,000
Furniture & Fixtures	-	-	-	-	26,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ 31,000
Senior Services Division Total	\$ 500,832	\$ 509,946	\$ 632,350	\$ 620,050	\$ 620,000

Parks & Recreation Department

Recreation Center Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	303,908	384,568	415,500	417,000	438,500
Part-Time Wages	364,248	391,082	442,000	401,900	430,500
On Call	1,905	2,171	5,400	2,900	5,400
Overtime	6,401	6,140	10,500	10,500	10,500
Longevity	2,095	2,335	3,100	2,700	3,200
Health & Dental	21,383	36,672	44,500	46,600	63,500
TMRS	55,707	63,355	74,400	70,800	73,800
FICA	52,154	59,711	67,000	63,200	68,200
Workers Compensation	5,759	9,056	11,400	11,800	11,900
Allowances	3,160	4,720	5,700	5,300	5,700
Other Benefits	1,406	1,997	2,200	1,700	2,300
HSA Contribution	3,000	3,750	4,500	4,500	4,500
Personnel	\$ 821,125	\$ 965,558	\$ 1,086,200	\$ 1,038,900	\$ 1,118,000
Employee Relations	2,392	2,099	3,000	3,000	3,000
Office Supplies	1,428	2,005	2,400	2,400	2,400
Operating Supplies	21,865	23,464	28,700	28,700	28,700
Treatment Chemicals	7,222	16,067	19,300	19,300	19,300
Equipment Maintenance	6,489	9,560	10,400	10,400	13,500
Swimming Pool Maintenance	13,416	26,015	25,700	39,700	31,200
Postage & Shipping	-	1	-	-	2,600
Electric Service	65,699	64,512	85,000	70,000	77,000
Natural Gas Service	16,822	23,635	23,000	23,000	23,000
Software Licenses	820	4,748	5,400	5,400	5,600
Equipment Lease/Rental	2,100	2,625	2,900	2,900	2,900
Professional Dues	611	1,128	1,300	1,300	1,400
Professional Development	11,018	8,178	15,200	15,200	15,200
Credit Card Fees	71,268	57,165	75,000	80,000	75,000
Instructor Fees	1,067,706	955,559	1,005,700	1,005,700	1,005,700
Community Relations	36,135	40,345	47,000	47,000	70,600
Transfer to Tech Mngt Fund	119,500	106,900	117,200	117,200	137,000
Transfer to Asset Replace Fund	44,100	44,100	36,350	36,350	25,500
Operating	\$ 1,488,590	\$ 1,388,107	\$ 1,503,550	\$ 1,507,550	\$ 1,539,600
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Center Division Total	\$ 2,309,716	\$ 2,353,665	\$ 2,589,750	\$ 2,546,450	\$ 2,657,600

Parks & Recreation Department

Parks Maintenance Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	164,444	135,521	192,400	151,000	205,700
Part-Time Wages	-	2,758	14,400	7,100	14,100
On Call	1,313	645	1,800	-	1,800
Overtime	1,063	182	1,900	400	1,900
Longevity	1,790	1,463	2,200	1,100	1,700
Health & Dental	32,592	24,383	37,400	33,300	42,800
TMRS	22,037	17,692	26,600	20,400	27,300
FICA	12,368	10,606	15,700	11,300	16,600
Workers Compensation	1,903	2,252	2,800	3,000	3,400
Allowances	2,040	2,040	2,100	2,000	2,100
Other Benefits	808	686	1,000	600	1,100
HSA Contribution	-	1,500	1,500	1,500	1,500
Personnel	\$ 240,359	\$ 199,728	\$ 299,800	\$ 231,700	\$ 320,000
Operating Supplies	3,071	1,897	20,100	20,100	24,400
Fuel	3,932	3,478	3,400	3,100	4,100
Equipment Maintenance	-	208	1,800	1,800	1,800
Vehicle Maintenance	13,220	7,634	9,000	9,000	5,500
Building & Grounds Maintenance	34,833	35,740	25,000	25,000	27,000
Postage & Shipping	12	-	-	-	-
Electric Service	10,502	9,367	13,000	13,000	18,500
Professional Dues	-	-	400	400	400
Professional Development	4,251	1,358	3,800	3,800	2,500
Other Contracted Services	510,970	349,650	323,300	353,300	313,300
Transfer to Veh Replace Fund	14,000	14,000	10,500	10,500	10,500
Transfer to Tech Mngt Fund	28,100	26,300	22,500	22,500	28,200
Transfer to Asset Replace Fund	57,900	49,700	114,250	114,250	66,000
Operating	\$ 680,791	\$ 499,332	\$ 547,050	\$ 576,750	\$ 502,200
Other Construction Costs	17,125	-	-	-	-
Capital	\$ 17,125	\$ -	\$ -	\$ -	\$ -
 Parks Maintenance Division Total	 \$ 938,275	 \$ 699,060	 \$ 846,850	 \$ 808,450	 \$ 822,200

Parks & Recreation Department

Colonial Park Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Part-Time Wages	193,514	189,672	268,300	203,200	268,300
Overtime	108	23	-	-	-
TMRS	57	47	-	-	-
FICA	14,941	14,512	20,500	15,500	20,500
Workers Compensation	2,219	2,851	3,500	3,600	3,500
Personnel	\$ 210,838	\$ 207,104	\$ 292,300	\$ 222,300	\$ 292,300
Employee Relations	1,239	513	1,500	1,500	1,500
Operating Supplies	10,295	13,934	17,400	17,400	16,500
Treatment Chemicals	17,191	23,093	31,300	31,300	31,300
Swimming Pool Maintenance	33,574	50,448	63,700	90,000	63,800
Electric Service	33,142	28,581	40,000	35,000	33,800
Natural Gas Service	1,104	1,005	1,200	1,200	1,200
Equipment Lease/Rental	655	546	700	700	400
Professional Development	50	186	-	-	-
Credit Card Fees	6,678	6,284	6,700	9,000	6,700
Community Relations	6,437	6,676	17,300	17,300	17,300
Transfer to Tech Mngt Fund	73,800	71,600	68,300	68,300	85,100
Transfer to Asset Replace Fund	52,100	60,300	18,300	18,300	29,400
Operating	\$ 236,267	\$ 263,168	\$ 266,400	\$ 290,000	\$ 287,000
Other Equipment	-	-	-	-	6,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Colonial Park Division Total	\$ 447,105	\$ 470,272	\$ 558,700	\$ 512,300	\$ 585,300



City of
**West University
Place**

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DEBT SERVICE FUND

The Debt Service Fund is how the City repays money it has borrowed to make major community investments. Bonds are issued to fund long-lasting infrastructure such as streets, drainage systems, and water and wastewater improvements. Property taxes are the primary funding source for this repayment, while a portion of utility-related debt is repaid from water and sewer fees.

2025 Outlook

In 2025, the City expects to pay about \$6.88 million from the Debt Service Fund for bond principal, interest, and fiscal agent fees. This is nearly \$1.0 million less than 2024, reflecting scheduled declines in annual debt service. The property tax rate needed to support these payments is \$0.061858 per \$100 of assessed value in tax year 2024, which is 21% lower than the prior year.

At the end of 2025, the City's assessed value is projected at \$9.04 billion, which means the City's maximum debt limit under the charter is about \$452 million (5% of value). The City will owe about \$75.8 million in outstanding principal, well below this limit. Of that total, \$54.0 million is supported by property taxes through the Debt Service Fund, with the remaining \$21.7 million repaid from water and sewer revenues.

2026 Budget

In 2026, debt service requirements fall to \$6.33 million, with \$3.22 million in principal and \$3.11 million in interest. Revenues to support this payment total \$6.40 million, primarily from property taxes and transfers from the Water and Sewer Fund. The Debt Service Fund is projected to end 2026 with a balance of about \$1.2 million, maintaining stability as the City pays down its debt.

Bond Ratings and Policy

The City of West University Place continues to hold a AAA bond rating from Standard & Poor's, the highest rating available. This reflects the City's stable tax base, strong financial management, and commitment to responsible borrowing.

Looking Ahead

Debt service payments will peak in 2026 at \$6.33 million and then gradually decline. This reduction provides future budget flexibility while ensuring today's infrastructure investments are fully repaid.

DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Current Year Property Taxes	6,115,363	6,219,675	5,257,486	5,210,000	4,762,654
Prior Year Property Taxes	42,662	7,242	20,000	20,000	20,000
Penalty and Interest	51,862	24,590	24,000	24,000	24,000
Earnings on Investments	68,627	54,754	49,000	50,500	32,900
Transfer from 2022 Gen CO Fund	926,730	-	-	-	-
Transfer from 2022 W&S CO Fund	828,441	-	-	-	-
Transfer from Water & Sewer Fund	665,000	1,560,957	1,565,457	1,565,457	1,563,582
Total Revenues	\$ 8,698,685	\$ 7,867,218	\$ 6,915,943	\$ 6,869,957	\$ 6,403,136
Expenditures					
Bond Principal	5,475,000	4,485,000	3,650,000	3,650,000	3,220,000
Interest on Bonds	3,006,481	3,369,257	3,223,363	3,223,363	3,106,762
Fiscal Agent Fees	3,825	3,225	3,300	3,300	4,500
Issuance Costs	3,500	-	-	-	-
Total Expenditures	\$ 8,488,806	\$ 7,857,482	\$ 6,876,663	\$ 6,876,663	\$ 6,331,262
Net Revenues (Expenditures)	\$ 209,879	\$ 9,736	\$ 39,280	\$ (6,706)	\$ 71,874
Beginning Balance	\$ 915,546	\$ 1,125,425	\$ 1,222,898	\$ 1,135,161	\$ 1,128,455
Ending Balance	\$ 1,125,425	\$ 1,135,161	\$ 1,262,178	\$ 1,128,455	\$ 1,200,329

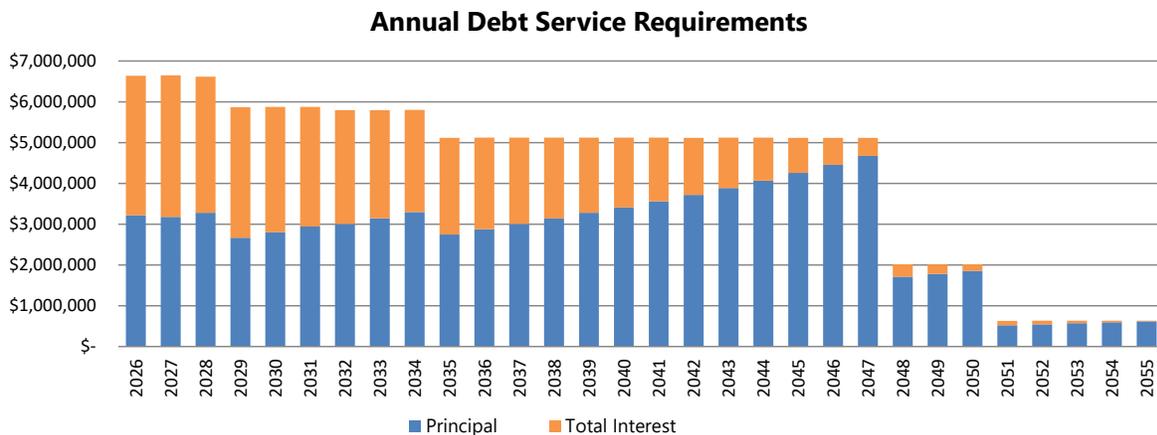
**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
SCHEDULE OF FISCAL YEAR REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding Dec 31, 2025	Principal & Interest Requirements for 2026			Principal Outstanding Dec 31, 2026	
				Principal	Interest	Total		
2017	General Obligation Refunding	9,965,000	2,390,000	1,040,000	37,587	1,077,587	1,350,000	
2019	Certificates of Obligation	4,040,000	3,120,000	315,000	118,500	433,500	2,805,000	
2020	General Obligation Refunding	10,780,000	1,110,000	360,000	33,600	393,600	750,000	
2020	Certificates of Obligation	23,190,000	21,770,000	295,000	826,450	1,121,450	21,475,000	
2022	Certificates of Obligation ⁽¹⁾	47,065,000	43,715,000	1,210,000	2,090,625	3,300,625	42,505,000	
2025	Certificates of Obligation ⁽¹⁾	10,680,000	10,680,000	-	311,363	311,363	10,680,000	
				\$ 82,785,000	\$ 3,220,000	\$ 3,418,125	\$ 6,638,125	\$ 79,565,000

⁽¹⁾ Includes portion to be paid by water sewer user fees.

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of December 31, 2025**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Total Interest	Total
2026	3,220,000	1,581,632	1,836,493	3,418,125	6,638,125
2027	3,180,000	1,836,493	1,632,583	3,469,076	6,649,076
2028	3,280,000	1,632,583	1,705,351	3,337,934	6,617,934
2029	2,665,000	1,705,351	1,500,749	3,206,100	5,871,100
2030	2,800,000	1,500,749	1,571,976	3,072,725	5,872,725
2031	2,940,000	1,571,976	1,360,624	2,932,600	5,872,600
2032	3,005,000	1,360,624	1,430,626	2,791,250	5,796,250
2033	3,145,000	1,430,626	1,218,199	2,648,825	5,793,825
2034	3,295,000	1,218,199	1,285,451	2,503,650	5,798,650
2035	2,745,000	1,285,451	1,085,099	2,370,550	5,115,550
2036	2,875,000	1,085,099	1,160,901	2,246,000	5,121,000
2037	3,005,000	1,160,901	954,549	2,115,450	5,120,450
2038	3,140,000	954,549	1,024,226	1,978,775	5,118,775
2039	3,280,000	1,024,226	819,318	1,843,544	5,123,544
2040	3,410,000	819,318	889,576	1,708,894	5,118,894
2041	3,560,000	889,576	671,412	1,560,988	5,120,988
2042	3,715,000	671,412	728,976	1,400,388	5,115,388
2043	3,885,000	728,976	505,487	1,234,463	5,119,463
2044	4,065,000	505,487	550,713	1,056,200	5,121,200
2045	4,255,000	550,713	312,337	863,050	5,118,050
2046	4,455,000	312,337	348,151	660,488	5,115,488
2047	4,670,000	348,151	99,474	447,625	5,117,625
2048	1,710,000	99,474	204,276	303,750	2,013,750
2049	1,780,000	204,276	28,499	232,775	2,012,775
2050	1,855,000	28,499	130,351	158,850	2,013,850
2051	520,000	130,351	(20,276)	110,075	630,075
2052	545,000	(20,276)	107,720	87,444	632,444
2053	570,000	107,720	(43,970)	63,750	633,750
2054	595,000	(43,970)	82,963	38,994	633,994
2055	620,000	82,963	(69,788)	13,175	633,175
\$	82,785,000	\$ 24,763,465	\$ 23,112,045	\$ 47,875,510	\$ 130,660,510



WATER AND SEWER FUND

The Water and Sewer Fund is the City's self-supporting utility operation — similar to a business. It provides residents with clean drinking water, safe wastewater collection, and reliable system maintenance. All costs are funded through water and sewer user fees, not property taxes.

2025 Outlook

In 2025, the Water and Sewer Fund is projected to generate about \$9.4 million in total revenues. The largest portion comes from water and sewer service charges, which make up roughly 96% of all revenues. The City continues to review rates each year to ensure the system remains self-sustaining and meets regulatory and infrastructure needs.

To maintain the system's health, the City implemented a 7% increase in water rates and a 3% increase in sewer rates for 2025. These adjustments help offset higher costs for surface water purchases, electricity, treatment chemicals, and system repairs.

Operating expenditures total about \$9.4 million, including \$1.3 million in personnel costs for the staff who manage daily system operations and respond to emergencies. The City also budgeted \$1.6 million for debt service and \$1.95 million in transfers to support citywide administration, capital projects, and technology management.

2026 Budget

For 2026, the Water and Sewer Fund budget is \$10.7 million, reflecting steady growth in both revenues and operating costs. Revenues are expected to rise to \$10.7 million, primarily due to continued population growth and system usage. Expenditures are also expected to total \$10.7 million, maintaining a balanced budget.

Key cost drivers include:

- Surface Water Purchases: \$2.2 million (20.5% of total expenses) to meet demand and regional supply commitments.
- Debt Service: \$2.5 million (23.4%) for repayment of bonds supporting major system improvements.
- Personnel Costs: \$1.33 million (12.4%) to fund operations, maintenance, and emergency response.
- Transfers to Other Funds: \$2.15 million (20%) to support technology, vehicle replacement, and future capital needs.

Looking Ahead

The City’s water and sewer infrastructure continues to be a top priority. Major components of the system — including lift stations, elevated towers, and water wells — are aging and will require substantial rehabilitation in the coming years. The City plans to continue its “pay-as-you-go” approach, supported by moderate rate adjustments, to maintain financial health while investing in reliable and safe utility service for all residents.

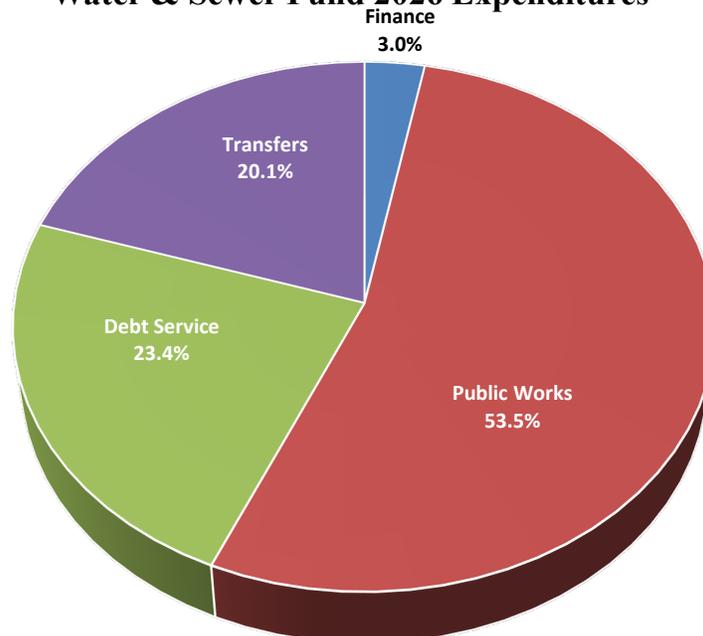
Transfers to Other Funds – 2026

Amount	Transfer To Fund	Fund Purpose
\$1,563,582	Debt Service Fund	To repay bonds related to water and wastewater improvements
\$1,250,000	General Fund	Administrative cost allocation for shared city services
\$900,000	Water & Sewer Capital Projects Fund	To fund future infrastructure rehabilitation
\$248,100	Technology Management Fund	To support system upgrades and cybersecurity
\$105,000	Vehicle Replacement Fund	To replace aging utility vehicles and equipment
\$104,100	Asset Replacement Fund	For long-term replacement of major assets

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
FEMA Reimbursement	-	-	-	8,000	-
Water Service	5,922,374	5,757,450	5,811,100	5,818,000	6,800,000
Sewer Service	3,410,920	3,309,492	3,311,400	3,380,000	3,720,000
Penalties	63,350	55,810	50,000	51,000	50,000
Connection Fee	69,050	75,152	78,000	77,000	75,000
Earnings on Investments	60,678	99,945	48,100	104,100	74,000
Insurance Claim Proceeds	5,253	5,497	-	-	-
Miscellaneous	11,684	6,902	7,000	6,500	6,000
Total Revenues	\$ 9,543,309	\$ 9,310,248	\$ 9,305,600	\$ 9,444,600	\$ 10,725,000
Expenditures By Department					
Finance	279,041	313,136	367,900	356,600	321,850
Public Works	5,756,245	5,250,150	5,391,055	5,525,098	5,740,000
Debt Service	665,000	1,560,957	1,565,457	1,565,457	2,503,188
Transfers	1,795,000	1,620,000	1,950,000	1,950,000	2,150,000
Total Expenditures	\$ 8,495,286	\$ 8,744,243	\$ 9,274,412	\$ 9,397,155	\$ 10,715,038
Net Revenues (Expenditures)	\$ 1,048,024	\$ 566,004	\$ 31,188	\$ 47,445	\$ 9,962
Beginning Net Position	\$ 1,545,538	\$ 2,593,562	\$ 2,320,581	\$ 3,159,566	\$ 3,207,011
Ending Net Position	\$ 2,593,562	\$ 3,159,566	\$ 2,351,769	\$ 3,207,011	\$ 3,216,973

Water & Sewer Fund 2026 Expenditures



WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
FEMA Reimbursement	-	-	-	8,000	-
Water Service	5,922,374	5,757,450	5,811,100	5,818,000	6,800,000
Sewer Service	3,410,920	3,309,492	3,311,400	3,380,000	3,720,000
Penalties	63,350	55,810	50,000	51,000	50,000
Connection Fee	69,050	75,152	78,000	77,000	75,000
Earnings on Investments	60,678	99,945	48,100	104,100	74,000
Insurance Claim Proceeds	5,253	5,497	-	-	-
Miscellaneous	11,684	6,902	7,000	6,500	6,000
Total Revenues	\$ 9,543,309	\$ 9,310,248	\$ 9,305,600	\$ 9,444,600	\$ 10,725,000

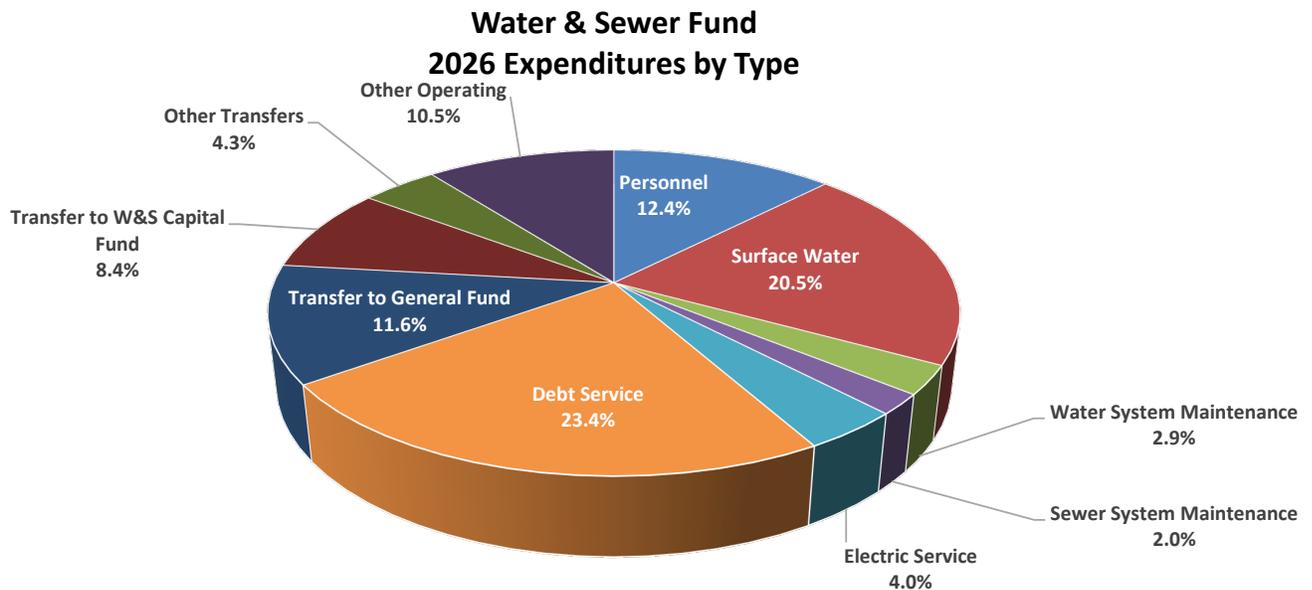
Expenditures

Regular Wages	657,266	729,240	809,500	793,400	826,000
On Call	12,713	12,822	16,500	14,500	16,500
Overtime	133,447	125,703	98,700	148,900	114,500
Longevity	3,865	4,661	5,500	5,200	6,100
Health & Dental	90,961	95,798	139,800	118,800	142,300
TMRS	104,169	110,796	123,800	132,700	125,750
FICA	60,033	64,865	68,100	74,100	72,400
Workers Compensation	8,811	10,146	13,500	10,800	13,900
Allowances	2,310	2,400	2,400	2,400	2,400
Other Benefits	3,053	3,626	4,300	3,400	4,400
HSA Contribution	4,625	6,250	7,000	7,000	7,000
Accrued Vacation	4,069	28,229	-	-	-
Pension Expense	34,533	(43,546)	-	-	-
OPEB Expense	(15,790)	(15,569)	-	-	-
Personnel	\$ 1,104,064	\$ 1,135,422	\$ 1,289,100	\$ 1,311,200	\$ 1,331,250

Employee Relations	2,601	1,687	3,600	3,600	3,600
Office Supplies	768	2,593	3,000	2,500	2,000
Operating Supplies	42,071	40,441	40,000	40,000	46,000
Fuel	11,905	11,336	13,200	9,700	12,000
Treatment Chemicals	112,894	137,540	173,000	150,000	179,400
Equipment Maintenance	11,223	10,724	25,000	15,000	27,000
Vehicle Maintenance	32,512	68,479	23,000	23,000	20,000
Building & Grounds Maintenance	29,750	1,775	30,000	30,000	19,800
Water System Maintenance	268,008	342,325	282,800	282,800	306,000
Sewer System Maintenance	205,723	251,347	210,000	210,000	216,000
Postage & Shipping	142	241	500	1,400	500
Electric Service	330,199	335,451	423,500	375,000	423,500
Surface Water	2,589,836	2,052,318	1,920,000	2,100,000	2,200,000
Natural Gas Service	433	449	500	500	500
Other Utilities	5,664	2,021	7,000	7,000	7,000
Equipment Lease/Rental	2,216	2,019	5,100	4,500	4,200
Professional Dues	2,773	3,808	3,650	3,100	4,500
Publications	-	-	2,000	1,500	-
Professional Development	17,555	15,750	13,305	12,605	25,100
Sludge Removal	92,899	76,020	90,000	90,000	91,000
Credit Card Fees	104,697	86,438	96,000	96,200	96,000
Other Contracted Services	517,977	353,287	478,200	510,593	438,800

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Resident Reimbursement	9,206	2,056	10,000	10,000	10,000
Community Relations	2,251	4,763	15,000	15,000	11,000
Interest Exp - Leases GASB 87	255	173	-	-	-
Bad Debt Expense	3,075	5,579	6,300	6,300	4,500
Furniture & Equip <\$5000	-	5,392	-	-	-
Amortiz Exp- Leases GASB 87	3,136	3,136	-	-	-
Other Equipment	59,753	65,417	55,000	30,000	125,000
Construction Costs	-	-	100,000	100,000	-
Bond Principal	-	-	-	-	205,000
Interest on Bonds	-	-	-	-	734,606
Transfer to Debt Service Fund	665,000	1,560,957	1,565,457	1,565,457	1,563,582
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Trans to W&S Cap Proj Fund	545,000	370,000	700,000	700,000	900,000
Transfer to Veh Replace Fund	125,000	140,000	105,000	105,000	105,000
Transfer to Tech Mngt Fund	135,100	193,700	231,100	231,100	248,100
Transfer to Asset Replace Fund	211,600	211,600	104,100	104,100	104,100
Operating	\$ 7,391,221	\$ 7,608,821	\$ 7,985,312	\$ 8,085,955	\$ 9,383,788
Total Expenditures	\$ 8,495,286	\$ 8,744,243	\$ 9,274,412	\$ 9,397,155	\$ 10,715,038



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 Utility Billing Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Projected
Number of Billing Help emails & number of customer service calls and/or in-person	3,975	3,827	4,000	4,000
Number of service orders created/processed	1,415	1,303	1,250	1,300
% of customers paying electronically	83%	87%	90%	92%
Number of bill adjustments processed	567	536	1200	600
Number of single-family accounts billed	5,507	5,493	5,548	5,550
Number of new single-family connections	410	538	698	550

FINANCE DEPARTMENT DIVISION (W&S FUND)

Utility Billing – Bills and collects fees associated with the City’s water and sewer systems, solid waste, and Direct Link. (2026 Budget \$317,350)

City-Wide – Provides for expenditures which cannot be allocated to other departments in a reasonable way. (2026 Budget – \$944,106)

Transfers to Other Funds – Provides for transfers to Debt Service Fund, Water and Sewer Capital Project Fund, and General Fund. (2026 Budget - \$3,713,582)

FINANCE DEPARTMENT (W&S FUND) 2026 GOALS

- Successfully implement the new utility billing system and ensure a smooth transition for customers and staff.
- Review and update all utility billing financial processes to maximize efficiency, accuracy, and internal controls.
- Enhance customer communication through the City’s website, social media, email notifications, and mailings to promote transparency and service excellence.

FINANCE DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- Authorized full-time employees – 2 (2025 authorized full-time employees – 2)
- Total Budget – \$4,975,038 (2025 Total Budget – \$3,883,357)

Finance Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
City-Wide					
Operating	668,330	1,566,709	1,571,757	1,571,757	944,106
Capital	3,136	3,136	-	-	-
Total	\$ 671,466	\$ 1,569,845	\$ 1,571,757	\$ 1,571,757	\$ 944,106
W & S Finance					
Personnel	59,062	169,366	163,200	153,100	171,450
Operating	213,513	134,882	198,400	197,200	145,900
Capital	-	-	-	-	-
Total	\$ 272,575	\$ 304,248	\$ 361,600	\$ 350,300	\$ 317,350
Transfers to Other Funds					
Operating	1,795,000	1,620,000	1,950,000	1,950,000	3,713,582
Total	\$ 1,795,000	\$ 1,620,000	\$ 1,950,000	\$ 1,950,000	\$ 3,713,582
Finance Department Total	\$ 2,739,041	\$ 3,494,093	\$ 3,883,357	\$ 3,872,057	\$ 4,975,038

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Finance - Utility Billing					
Accounting Specialist	4	1	1	\$ 50,752	\$ 73,590
Utility Billing Specialist	3	1	1	\$ 48,096	\$ 64,931
Total Finance (W&S Fund)		2	2		

Finance Department

City-Wide Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Interest Exp - Leases GASB 87	255	173	-	-	-
Bad Debt Expense	3,075	5,579	6,300	6,300	4,500
Bond Principal	-	-	-	-	205,000
Interest on Bonds	-	-	-	-	734,606
Transfer to Debt Service Fund *	665,000	1,560,957	1,565,457	1,565,457	-
Operating	\$ 668,330	\$ 1,566,709	\$ 1,571,757	\$ 1,571,757	\$ 944,106
Amortiz Exp- Leases GASB 87	3,136	3,136	-	-	-
Capital	\$ 3,136	\$ 3,136	\$ -	\$ -	\$ -
City-Wide Division Total	\$ 671,466	\$ 1,569,845	\$ 1,571,757	\$ 1,571,757	\$ 944,106

* Moved to Transfers to Other Funds

Finance Department

W & S Finance Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	57,168	97,920	103,600	103,500	107,100
Overtime	1,357	2,941	6,000	3,900	9,000
Longevity	40	190	400	300	400
Health & Dental	10,272	16,294	26,100	18,600	26,900
TMRS	7,557	12,807	14,500	14,300	14,950
FICA	4,349	7,419	7,800	7,800	8,300
Workers Compensation	73	143	200	200	200
Other Benefits	256	529	600	500	600
HSA Contribution	1,250	4,000	4,000	4,000	4,000
Accrued Vacation	828	9,301	-	-	-
Pension Expense	(9,598)	7,795	-	-	-
OPEB Expense	(14,490)	10,028	-	-	-
Personnel	\$ 59,062	\$ 169,366	\$ 163,200	\$ 153,100	\$ 171,450
Office Supplies	244	899	1,000	500	500
Equipment Lease/Rental	1,507	1,473	3,900	3,300	3,500
Publications	-	-	2,000	1,500	-
Professional Development	75	678	1,400	700	200
Credit Card Fees	104,697	86,438	96,000	96,200	96,000
Other Contracted Services	106,990	45,393	94,100	95,000	45,700
Operating	\$ 213,513	\$ 134,882	\$ 198,400	\$ 197,200	\$ 145,900
Furniture & Equip <\$5000	-	-	-	-	-
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
W & S Finance Division Total	\$ 272,575	\$ 304,248	\$ 361,600	\$ 350,300	\$ 317,350

Finance Department

Transfers to Other Funds

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Transfer to Debt Service Fund *	-	-	-	-	1,563,582
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Trans to W&S Cap Proj Fund	545,000	370,000	700,000	700,000	900,000
Operating	\$ 1,795,000	\$ 1,620,000	\$ 1,950,000	\$ 1,950,000	\$ 3,713,582

Transfers to Other Funds Division

Total	\$ 1,795,000	\$ 1,620,000	\$ 1,950,000	\$ 1,950,000	\$ 3,713,582
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* Moved from City-Wide Division

PUBLIC WORKS DEPARTMENT (W&S FUND)

The Public Works Department is responsible for the operation and maintenance of the City's water and sewer systems.

Public Works Water and Sewer Operations Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
New Water Services Installed	20	38	29	25
Water Distributed (surface and groundwater in gallons)	877M	793M	797M	800M
Wastewater Treated (gallons)	268M	320M	311M	315M
Water Meter Read Accuracy (%)	99	99	99	99
Number of Meter Re-reads	90	141	400	100

PUBLIC WORKS DEPARTMENT DIVISION (W&S FUND)

Plant Operations – Operates and maintains the City's water and sewer plants. (2026 Budget – \$4,496,100)

Field Operations – Maintains t the City's water and sewer lines (2026 Budget - \$1,243,900)

PUBLIC WORKS DEPARTMENT (W&S FUND) 2026 GOALS

- Finalize planning stages for Milton Water Tank and Bellaire Elevated Storage Tank Projects
- Continue to promote water conservation methods with the goal of maintaining water loss at a rate less than 5% of overall usage.
- Enhance cross-training program and provide more training opportunities to supplement current staffing.

PUBLIC WORKS DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- Authorized full-time employees – 10 (2025 authorized full-time employees – 10)
- Purchase of Surface Water from the City of Houston – \$2,200,000 (2025 Budget – \$1,920,000)
- Total Budget – \$5,740,000 (2025 Total Budget – \$5,391,055)

Public Works Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
W & S Plant Operations					
Personnel	1,045,003	966,056	1,125,900	1,158,100	553,200
Operating	4,651,489	4,213,285	4,110,155	4,236,998	3,817,900
Capital	59,753	70,809	155,000	130,000	125,000
Total	\$ 5,756,245	\$ 5,250,150	\$ 5,391,055	\$ 5,525,098	\$ 4,496,100
W & S Field Operations					
Personnel	-	-	-	-	606,600
Operating	-	-	-	-	637,300
Capital	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 1,243,900
Public Works Department Total	\$ 5,756,245	\$ 5,250,150	\$ 5,391,055	\$ 5,525,098	\$ 5,740,000

* Field Operations separated from Plant Operations beginning 2026.

Public Works Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works - Plant Operations					
Operations Manager	8	1	0	\$ 77,709	\$ 112,694
Plant Supervisor	8	1	1	\$ 77,709	\$ 112,694
Plant Operator, Sr.	7	1	2	\$ 70,658	\$ 102,440
Field Services Crew Chief	7	1	0	\$ 70,658	\$ 102,440
Crew Leader	5	2	0	\$ 58,386	\$ 84,677
Plant Operator	4	2	1	\$ 50,752	\$ 73,590
Maintenance Worker III	4	1	0	\$ 50,752	\$ 73,590
Maintenance Worker I	1	1	0	\$ 39,759	\$ 53,675
Public Works - Field Operations					
Operations Manager	8	0	1	\$ 77,709	\$ 112,694
Crew Leader	5	0	2	\$ 58,386	\$ 84,677
Maintenance Worker III	4	0	1	\$ 50,752	\$ 73,590
Maintenance Worker I	1	0	2	\$ 39,759	\$ 53,675
Total Public Works (W&S Fund)		10	10		

Public Works Department

W & S Plant Operations

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	600,098	631,320	705,900	689,900	353,200
On Call	12,713	12,822	16,500	14,500	5,500
Overtime	132,090	122,763	92,700	145,000	59,000
Longevity	3,824	4,471	5,100	4,900	2,400
Health & Dental	80,689	79,504	113,700	100,200	35,000
TMRS	96,613	97,989	109,300	118,400	55,400
FICA	55,684	57,446	60,300	66,300	32,300
Workers Compensation	8,738	10,004	13,300	10,600	5,900
Allowances	2,310	2,400	2,400	2,400	1,200
Other Benefits	2,798	3,097	3,700	2,900	1,800
HSA Contribution	3,375	2,250	3,000	3,000	1,500
Accrued Vacation	3,241	18,928	-	-	-
Pension Expense	44,131	(51,341)	-	-	-
OPEB Expense	(1,300)	(25,597)	-	-	-
Personnel	\$ 1,045,003	\$ 966,056	\$ 1,125,900	\$ 1,158,100	\$ 553,200
Employee Relations	2,601	1,687	3,600	3,600	1,800
Office Supplies	524	1,694	2,000	2,000	1,000
Operating Supplies	42,071	40,441	40,000	40,000	26,000
Fuel	11,905	11,336	13,200	9,700	1,500
Treatment Chemicals	112,894	137,540	173,000	150,000	173,400
Equipment Maintenance	11,223	10,724	25,000	15,000	9,000
Vehicle Maintenance	32,512	68,479	23,000	23,000	3,200
Building & Grounds Maintenance	29,750	1,775	30,000	30,000	19,800
Water System Maintenance	268,008	342,325	282,800	282,800	151,000
Sewer System Maintenance	205,723	251,347	210,000	210,000	155,000
Postage & Shipping	142	241	500	1,400	500
Electric Service	330,199	335,451	423,500	375,000	423,500
Surface Water	2,589,836	2,052,318	1,920,000	2,100,000	2,200,000
Natural Gas Service	433	449	500	500	500
Other Utilities	5,664	2,021	7,000	7,000	7,000
Equipment Lease/Rental	710	546	1,200	1,200	700
Professional Dues	2,773	3,808	3,650	3,100	2,600
Professional Development	17,480	15,072	11,905	11,905	15,200
Sludge Removal	92,899	76,020	90,000	90,000	91,000
Other Contracted Services	410,986	307,893	384,100	415,593	301,100
Resident Reimbursement	9,206	2,056	10,000	10,000	10,000
Community Relations	2,251	4,763	15,000	15,000	11,000
Transfer to Veh Replace Fund	125,000	140,000	105,000	105,000	12,000
Transfer to Tech Mngt Fund	135,100	193,700	231,100	231,100	99,200
Transfer to Asset Replace Fund	211,600	211,600	104,100	104,100	101,900
Operating	\$ 4,651,489	\$ 4,213,285	\$ 4,110,155	\$ 4,236,998	\$ 3,817,900
Furniture & Equip <\$5000	-	5,392	-	-	-
Other Equipment	59,753	65,417	55,000	30,000	125,000
Construction Costs	-	-	100,000	100,000	-
Capital	\$ 59,753	\$ 70,809	\$ 155,000	\$ 130,000	\$ 125,000
W & S Plant Operations Division					
Total	\$ 5,756,245	\$ 5,250,150	\$ 5,391,055	\$ 5,525,098	\$ 4,496,100

Public Works Department

W & S Field Operations Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	-	-	-	-	365,700
On Call	-	-	-	-	11,000
Overtime	-	-	-	-	46,500
Longevity	-	-	-	-	3,300
Health & Dental	-	-	-	-	80,400
TMRS	-	-	-	-	55,400
FICA	-	-	-	-	31,800
Workers Compensation	-	-	-	-	7,800
Allowances	-	-	-	-	1,200
Other Benefits	-	-	-	-	2,000
HSA Contribution	-	-	-	-	1,500
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 606,600
Employee Relations	-	-	-	-	1,800
Office Supplies	-	-	-	-	500
Operating Supplies	-	-	-	-	20,000
Fuel	-	-	-	-	10,500
Treatment Chemicals	-	-	-	-	6,000
Equipment Maintenance	-	-	-	-	18,000
Vehicle Maintenance	-	-	-	-	16,800
Water System Maintenance	-	-	-	-	155,000
Sewer System Maintenance	-	-	-	-	61,000
Professional Dues	-	-	-	-	1,900
Professional Development	-	-	-	-	9,700
Other Contracted Services	-	-	-	-	92,000
Transfer to Veh Replace Fund	-	-	-	-	93,000
Transfer to Tech Mngt Fund	-	-	-	-	148,900
Transfer to Asset Replace Fund	-	-	-	-	2,200
Operating	\$ -	\$ -	\$ -	\$ -	\$ 637,300
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
W & S Field Operations Division					
Total	\$ -	\$ -	\$ -	\$ -	\$ 1,243,900

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

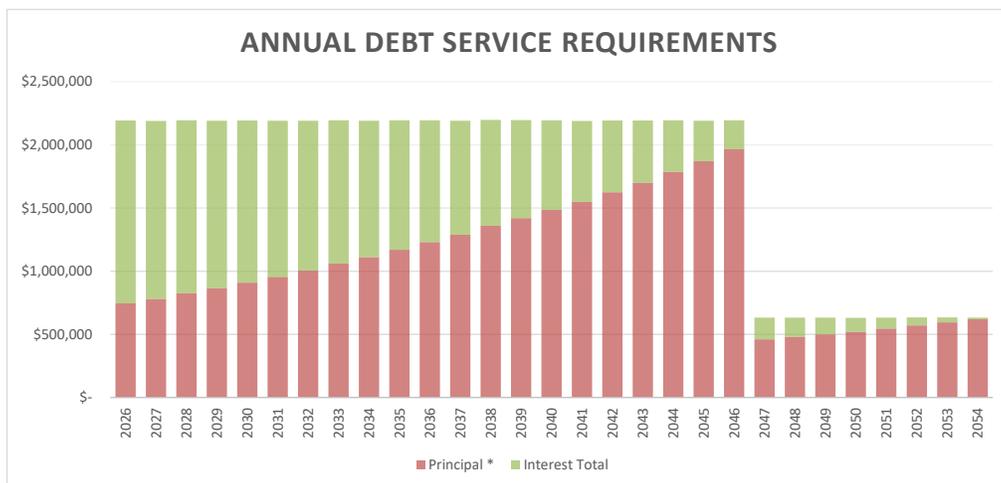
Series	Obligation	Amount of Issue	Principal Outstanding December 31, 2025	Principal & Interest Requirements for 2026			Principal Outstanding December 31, 2026
				Principal	Interest	Total	
	2022 Certificates of Obligation*	22,220,000	21,200,000	550,000	1,314,150	1,864,150	20,650,000
	2025 Certificates of Obligation*	10,345,000	10,345,000	-	300,569	300,569	10,345,000
			\$ 31,545,000	\$ 550,000	\$ 1,614,719	\$ 2,164,719	\$ 30,995,000

* Portion of debt transferred to General Debt Service Fund

**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
PRINCIPAL AND INTEREST REQUIREMENTS
As of December 31, 2025**

Fiscal Year	Principal *	Interest Due 2/1 *	Interest Due 8/1 *	Interest Total	Total
2026	550,000	581,035	733,116	1,314,150	1,864,150
2027	745,000	733,116	714,491	1,447,606	2,192,606
2028	780,000	714,491	694,991	1,409,481	2,189,481
2029	825,000	694,991	674,366	1,369,356	2,194,356
2030	865,000	674,366	652,741	1,327,106	2,192,106
2031	910,000	652,741	629,991	1,282,731	2,192,731
2032	955,000	629,991	606,116	1,236,106	2,191,106
2033	1,005,000	606,116	580,991	1,187,106	2,192,106
2034	1,060,000	580,991	554,491	1,135,481	2,195,481
2035	1,110,000	554,491	526,741	1,081,231	2,191,231
2036	1,170,000	526,741	497,491	1,024,231	2,194,231
2037	1,230,000	497,491	466,741	964,231	2,194,231
2038	1,290,000	466,741	434,491	901,231	2,191,231
2039	1,360,000	434,491	404,428	838,919	2,198,919
2040	1,420,000	404,428	372,350	776,778	2,196,778
2041	1,485,000	372,350	338,088	710,438	2,195,438
2042	1,550,000	338,088	302,325	640,413	2,190,413
2043	1,625,000	302,325	266,700	569,025	2,194,025
2044	1,700,000	266,700	226,150	492,850	2,192,850
2045	1,785,000	226,150	183,550	409,700	2,194,700
2046	1,870,000	183,550	138,638	322,188	2,192,188
2047	1,965,000	138,638	91,163	229,800	2,194,800
2048	460,000	91,163	81,387	172,550	632,550
2049	480,000	81,387	71,188	152,575	632,575
2050	500,000	71,188	60,562	131,750	631,750
2051	520,000	60,562	49,513	110,075	630,075
2052	545,000	49,513	37,931	87,444	632,444
2053	570,000	37,931	25,819	63,750	633,750
2054	595,000	25,819	13,175	38,994	633,994
2055	620,000	13,175	0	13,175	633,175
\$	31,545,000	\$ 11,010,753	\$ 10,429,719	\$ 21,440,472	\$ 52,985,472

* Includes amount transferred to General Debt Service Fund for W&S portion of 2022 Certificates of Obligation Bonds.



SOLID WASTE FUND

The Solid Waste Fund is one of the City's enterprise funds, meaning it operates much like a business. It is designed to be self-supporting, with revenues generated through solid waste and recycling fees covering the full cost of service. The fund supports curbside garbage collection, recycling, green waste pickup, and street sweeping for all residents.

2025 Outlook

In 2025, the Solid Waste Fund is projected to generate about \$2.06 million in revenue, primarily from monthly solid waste collection fees. To cover rising disposal and recycling costs, customer rates increased by 3.5% for the year.

The total cost of providing solid waste services is estimated at \$2.08 million, including direct expenses such as collection contracts, disposal fees, vehicle maintenance, and personnel costs. Personnel expenses total approximately \$651,000 and support the dedicated crews that collect trash, recycling, and green waste throughout the City.

The fund also reimburses the General Fund \$310,000 for administrative services such as billing, customer service, and finance support. Transfers to the Vehicle Replacement Fund (\$172,500) and the Technology Management Fund (\$53,600) help ensure the City's fleet and technology remain up to date and reliable.

The fund's working capital remains healthy, exceeding the City's policy requirement of maintaining reserves equal to at least 10% of annual operating costs.

2026 Budget

For 2026, the Solid Waste Fund is budgeted with \$2.18 million in revenues and \$2.25 million in expenditures, maintaining a balanced financial position. Revenues are expected to rise modestly due to population stability and continued high participation in recycling and green waste programs.

Key expenditures for 2026 include:

- Personnel Costs: \$682,000 (30% of total expenditures) for collection crews, drivers, and supervisory staff.
- Disposal Fees: \$476,000 (21%) for landfill and recycling processing contracts.
- Other Contracted Services: \$371,000 (17%) for specialized waste and recycling collection.
- Transfers: \$534,000 (24%) for citywide support services and future fleet replacement.

Looking Ahead

The City continues to focus on maintaining reliable, efficient, and environmentally responsible solid waste and recycling services. Rising disposal costs, recycling contamination, and equipment replacement needs are ongoing challenges. The City will continue to review rates annually to ensure that the Solid Waste Fund remains self-sustaining while providing high-quality service to residents.

Transfers to Other Funds – 2026

Amount	Transfer To Fund	Fund Purpose
\$310,000	General Fund	Reimbursement for administrative and support services
\$172,500	Vehicle Replacement Fund	To fund future replacement of sanitation trucks and heavy equipment
\$51,800	Technology Management Fund	To maintain utility billing, route management, and service tracking systems

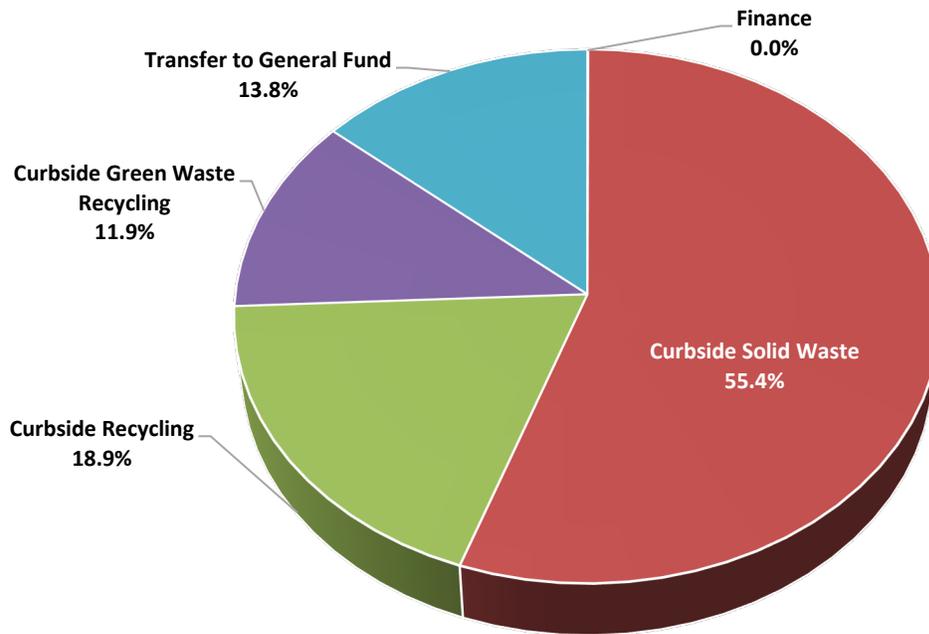
**SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
FEMA Reimbursement	-	-	-	8,300	-
Solid Waste Collection	1,893,282	1,952,468	2,033,600	2,007,900	2,159,900
Solid Waste Special Collection	50	-	100	100	100
Sale Of Recyclables	-	318	-	200	-
Earnings on Investments	32,340	31,091	26,300	28,100	19,400
Class Fees	385	-	-	300	-
Miscellaneous	1,929	1,063	800	7,000	1,000
Total Revenues	\$ 1,927,986	\$ 1,984,940	\$ 2,060,800	\$ 2,051,900	\$ 2,180,400
Expenditures By Department					
Finance	870	1,355	1,400	200	1,000
Curbside Solid Waste	1,099,441	1,132,453	1,116,827	1,176,950	1,245,450
Curbside Recycling	370,963	333,494	417,650	432,050	424,600
Curbside Green Waste Recycling	214,795	203,785	238,200	235,600	268,250
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Total Expenditures	\$ 1,996,069	\$ 1,981,088	\$ 2,084,077	\$ 2,154,800	\$ 2,249,300
Net Revenues (Expenditures)	\$ (68,083)	\$ 3,853	\$ (23,277)	\$ (102,900)	\$ (68,900)
Beginning Net Position	\$ 557,211	\$ 489,128	\$ 482,397	\$ 492,981	\$ 390,081
Ending Net Position	\$ 489,128	\$ 492,981	\$ 459,120	\$ 390,081	\$ 321,181

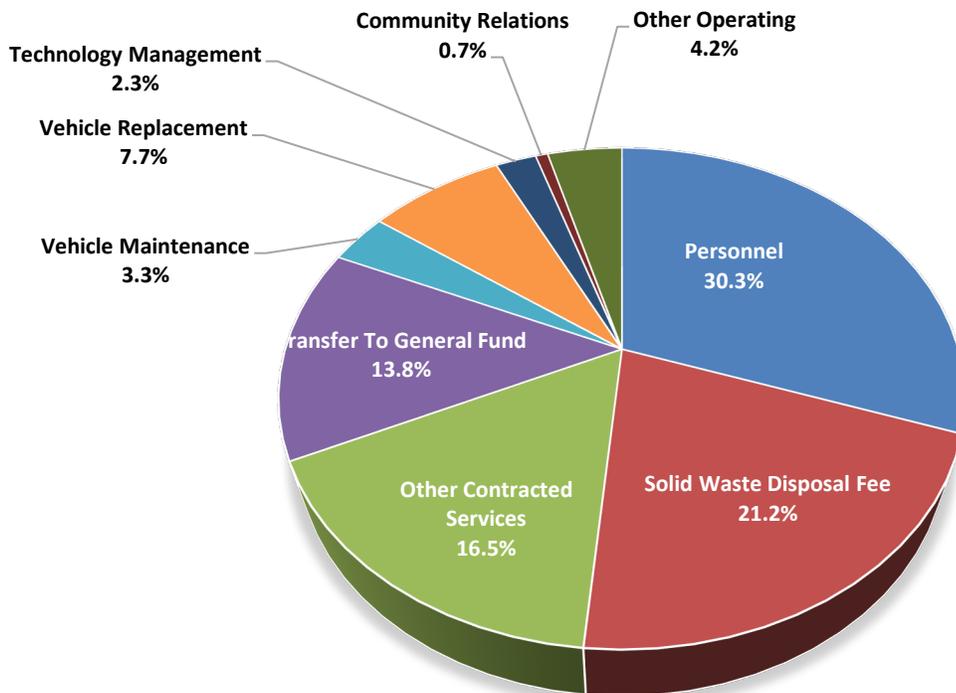
SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
FEMA Reimbursement	-	-	-	8,300	-
Solid Waste Collection	1,893,282	1,952,468	2,033,600	2,007,900	2,159,900
Solid Waste Special Collection	50	-	100	100	100
Sale Of Recyclables	-	318	-	200	-
Earnings on Investments	32,340	31,091	26,300	28,100	19,400
Class Fees	385	-	-	300	-
Miscellaneous	1,929	1,063	800	7,000	1,000
Total Revenues	\$ 1,927,986	\$ 1,984,940	\$ 2,060,800	\$ 2,051,900	\$ 2,180,400
Expenditures					
Regular Wages	343,991	385,821	412,988	430,700	434,200
Overtime	17,940	29,191	30,900	29,800	30,900
Longevity	3,425	3,497	3,280	3,100	2,150
Health & Dental	56,823	60,416	99,807	98,100	97,500
TMRS	46,950	53,046	57,931	62,400	62,700
FICA	26,744	30,835	29,591	34,900	35,950
Workers Compensation	8,853	9,523	13,180	8,500	13,300
Other Benefits	1,690	1,940	2,200	1,500	2,500
HSA Contribution	2,625	2,625	1,500	2,250	3,000
Accrued Vacation	(9,424)	2,206	-	-	-
Pension Expense	22,230	(12,485)	-	-	-
OPEB Expense	232	256	-	-	-
Personnel	\$ 522,080	\$ 566,871	\$ 651,377	\$ 671,250	\$ 682,200
Employee Relations	1,129	1,037	1,700	1,700	1,700
Office Supplies	63	-	-	-	-
Operating Supplies	14,244	10,322	16,350	17,800	20,000
Fuel	58,365	34,726	50,700	45,500	56,500
Equipment Maintenance	3,463	52	3,000	1,500	1,500
Vehicle Maintenance	106,692	148,730	92,000	92,000	75,000
Electric Service	563	592	800	100	-
Surface Water	288	143	1,000	1,000	-
Other Utilities	-	-	300	300	-
Professional Dues	-	329	600	600	600
Professional Development	1,889	28	5,000	3,000	5,000
Disposal Fee	315,884	280,396	351,600	411,600	475,500
Other Contracted Services	330,672	333,484	347,550	347,550	371,400
Community Relations	11,013	5,834	15,600	15,600	15,600
Bad Debt Expense	870	1,355	1,400	200	1,000
Furniture & Equip <\$5000	23,860	-	-	-	9,000
Other Equipment	5,095	7,990	9,000	9,000	-
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Transfer to Veh Replace Fund	224,000	230,000	172,500	172,500	172,500
Transfer to Tech Mngt Fund	65,900	49,200	53,600	53,600	51,800
Operating	\$ 1,473,989	\$ 1,414,217	\$ 1,432,700	\$ 1,483,550	\$ 1,567,100
Total Expenditures	\$ 1,996,069	\$ 1,981,088	\$ 2,084,077	\$ 2,154,800	\$ 2,249,300

Solid Waste Fund - 2026 Expenditures by Function



Solid Waste Fund - 2026 Expenditures by Type



Finance Department

City-Wide Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Bad Debt Expense	870	1,355	1,400	200	1,000
Operating	\$ 870	\$ 1,355	\$ 1,400	\$ 200	\$ 1,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
City-Wide Division Total	\$ 870	\$ 1,355	\$ 1,400	\$ 200	\$ 1,000

PUBLIC WORKS DEPARTMENT (SOLID WASTE FUND)

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

Public Works Solid Waste and Recycling Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Solid Waste - Warnings Issued (Early/Late Placement)	265	113	400	400
Tons of Solid Waste Disposed				
<i>Solid Waste</i>	4,400	4,222	4,500	4,300
<i>Recycling</i>	1,571	1,433	1,400	1,500
<i>Yard Waste</i>	718	1,120	850	900

PUBLIC WORKS DEPARTMENT DIVISIONS (SOLID WASTE FUND)

Curbside Solid Waste – Collects and disposes of solid waste (2026 Budget – \$1,555,450)

Curbside Recycling – Collects and recycles recyclable waste (2026 Budget – \$424,600)

Curbside Green Waste Recycling – Collects and recycles yard waste (2026 Budget – \$268,250)

PUBLIC WORKS DEPARTMENT 2026 GOALS (SOLID WASTE FUND)

- Continue working with the Recycle Board to create ideas to encourage and engage residents to increase recycling efforts.
- Continue to enforce the City’s proper placement requirements for curbside collection and attain at least 95% compliance.
- Continue education efforts to maintain the recycling contamination rate below 10%.
- Continue employee development through technical, management, and leadership training.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS (SOLID WASTE FUND)

- Authorized full-time employees – 7 (2025 authorized full-time employees – 7)
- Total Budget – \$2,248,300 (2025 Total Budget – \$2,082,677)

Public Works Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Curbside Solid Waste					
Personnel	373,560	433,909	479,277	466,800	515,150
Operating	1,012,021	1,008,545	947,550	1,020,150	1,040,300
Capital	23,860	-	-	-	-
Total	\$ 1,409,441	\$ 1,442,453	\$ 1,426,827	\$ 1,486,950	\$ 1,555,450
Curbside Recycling					
Personnel	77,758	90,828	87,000	110,650	82,500
Operating	288,111	234,676	321,650	312,400	333,100
Capital	5,095	7,990	9,000	9,000	9,000
Total	\$ 370,963	\$ 333,494	\$ 417,650	\$ 432,050	\$ 424,600
Curbside Green Waste Recycling					
Personnel	70,762	42,134	85,100	93,800	84,550
Operating	144,033	161,651	153,100	141,800	183,700
Total	\$ 214,795	\$ 203,785	\$ 238,200	\$ 235,600	\$ 268,250
Public Works Department Total	\$ 1,995,199	\$ 1,979,733	\$ 2,082,677	\$ 2,154,600	\$ 2,248,300

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works					
Curbside Solid Waste					
Crew Leader-Solid Waste	4	2	2	\$ 50,752	\$ 73,590
Driver/Equipment Operator	3	3	3	\$ 48,097	\$ 64,931
Curbside Recycling					
Driver/Equipment Operator	3	1	1	\$ 48,097	\$ 64,931
Curbside Green Waste Recycling					
Driver/Equipment Operator	3	1	1	\$ 48,097	\$ 64,931
TOTAL SOLID WASTE FUND		7	7		

Public Works Department

Curbside Solid Waste Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	247,795	292,790	309,688	300,400	329,300
Overtime	14,322	23,717	21,400	14,600	21,400
Longevity	2,140	2,217	1,880	1,700	1,950
Health & Dental	42,561	45,285	68,207	76,000	73,300
TMRS	34,786	40,368	43,231	42,200	48,000
FICA	19,252	23,544	21,891	23,900	27,600
Workers Compensation	6,061	6,781	9,880	5,500	10,200
Other Benefits	1,397	1,454	1,600	1,000	1,900
HSA Contribution	1,979	1,875	1,500	1,500	1,500
Accrued Vacation	(14,985)	0	-	-	-
Pension Expense	17,236	(6,804)	-	-	-
OPEB Expense	1,015	2,681	-	-	-
Personnel	\$ 373,560	\$ 433,909	\$ 479,277	\$ 466,800	\$ 515,150
Employee Relations	1,129	886	1,700	1,700	1,700
Office Supplies	63	-	-	-	-
Operating Supplies	12,896	10,165	14,400	14,400	16,000
Fuel	42,938	26,380	19,700	35,000	40,700
Equipment Maintenance	3,463	52	1,500	1,500	1,500
Vehicle Maintenance	50,329	69,158	55,000	55,000	35,000
Electric Service	563	592	800	100	-
Surface Water	288	143	1,000	1,000	-
Other Utilities	-	-	300	300	-
Professional Dues	-	329	600	600	600
Professional Development	1,655	28	5,000	3,000	5,000
Disposal Fee	237,957	258,181	230,000	290,000	325,000
Other Contracted Services	159,839	172,632	182,050	182,050	180,600
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Transfer to Veh Replace Fund	144,000	136,000	102,000	102,000	102,000
Trans to Tech Management Fund	46,900	24,000	23,500	23,500	22,200
Operating	\$ 1,012,021	\$ 1,008,545	\$ 947,550	\$ 1,020,150	\$ 1,040,300
Furniture & Equip <\$5000	23,860	-	-	-	-
Capital	\$ 23,860	\$ -	\$ -	\$ -	\$ -
Curbside Solid Waste Division Total	\$ 1,409,441	\$ 1,442,453	\$ 1,426,827	\$ 1,486,950	\$ 1,555,450

Public Works Department

Curbside Recycling Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	53,898	58,032	56,900	80,300	53,800
Overtime	2,082	4,199	4,700	1,100	4,700
Longevity	1,190	1,250	1,400	1,300	100
Health & Dental	6,912	7,296	9,300	8,400	8,500
TMRS	6,498	8,069	8,100	11,000	7,500
FICA	4,202	4,700	4,500	6,100	4,500
Workers Compensation	1,708	1,753	1,800	1,400	1,600
Other Benefits	75	299	300	300	300
HSA Contribution	646	750	-	750	1,500
Accrued Vacation	4,036	2,800	-	-	-
Pension Expense	(60)	(58)	-	-	-
OPEB Expense	(3,427)	1,737	-	-	-
Personnel	\$ 77,758	\$ 90,828	\$ 87,000	\$ 110,650	\$ 82,500
Employee Relations	-	151	-	-	-
Operating Supplies	1,348	157	1,950	3,400	4,000
Fuel	11,975	8,346	15,500	6,300	12,200
Equipment Maintenance	-	-	1,500	-	-
Vehicle Maintenance	39,160	25,799	25,000	25,000	15,000
Professional Development	234	-	-	-	-
Disposal Fee	70,645	15,954	106,600	106,600	110,500
Other Contracted Services	94,737	99,234	84,900	84,900	105,700
Community Relations	11,013	5,834	15,600	15,600	15,600
Transfer to Veh Replace Fund	40,000	54,000	40,500	40,500	40,500
Transfer to Tech Mngt Fund	19,000	25,200	30,100	30,100	29,600
Operating	\$ 288,111	\$ 234,676	\$ 321,650	\$ 312,400	\$ 333,100
Furniture & Equip <\$5000	0	0	0	0	9000
Other Equipment	5,095	7,990	9,000	9,000	-
Capital	\$ 5,095	\$ 7,990	\$ 9,000	\$ 9,000	\$ 9,000
Curbside Recycling Division Total	\$ 370,963	\$ 333,494	\$ 417,650	\$ 432,050	\$ 424,600

Public Works Department

Curbside Green Waste Recycling Division Line Item Budget

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Expenditures					
Regular Wages	42,298	34,998	46,400	50,000	51,100
Overtime	1,536	1,275	4,800	14,100	4,800
Longevity	95	30	-	100	100
Health & Dental	7,350	7,834	22,300	13,700	15,700
TMRS	5,666	4,609	6,600	9,200	7,200
FICA	3,290	2,590	3,200	4,900	3,850
Workers Compensation	1,084	989	1,500	1,600	1,500
Other Benefits	218	188	300	200	300
Accrued Vacation	1,526	(594)	-	-	-
Pension Expense	5,054	(5,623)	-	-	-
OPEB Expense	2,644	(4,162)	-	-	-
Personnel	\$ 70,762	\$ 42,134	\$ 85,100	\$ 93,800	\$ 84,550
Fuel	3,453	-	15,500	4,200	3,600
Vehicle Maintenance	17,203	53,773	12,000	12,000	25,000
Disposal Fee	7,282	6,261	15,000	15,000	40,000
Other Contracted Services	76,096	61,617	80,600	80,600	85,100
Transfer to Veh Replace Fund	40,000	40,000	30,000	30,000	30,000
Operating	\$ 144,033	\$ 161,651	\$ 153,100	\$ 141,800	\$ 183,700
Curbside Green Waste Recycling Division Total	\$ 214,795	\$ 203,785	\$ 238,200	\$ 235,600	\$ 268,250



City of
**West University
Place**

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INTERNAL SERVICE FUNDS

Internal Service Funds provide accounting and budgetary control over expenditures that are common to all funds. Furthermore, they centralize the budget authority over costs that can vary significantly from year to year. The City of West University Place has established five 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 vehicles 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.

ASSET REPLACEMENT FUND

The Asset Replacement Fund (ARF) prior to 2020 was formerly known as the Equipment Replacement Fund (ERF). The ARF finances the purchase of assets routinely used in providing the City's services. The ARF operates in the same manner as the VRF in that each City department makes contributions to the ARF based on the estimated life and replacement cost of the asset it uses. The ARF will purchase assets when a combination of age and repair cost indicates that the machine has reached the end of its service life.

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund provides a systematic approach to accumulating the funds needed for employee insurance benefits. Each City operating fund contributes to the Employee Benefits Fund based on the estimated cost of each employee's insurance benefits.

HUMAN RESOURCES SERVICES FUND

The Human Resources Services Fund was created as part of the 2020 budget. The General Fund contributes to the fund. The Fund provides a mechanism to pay for non-insurance related human resource expenses and fund large retirement payouts as needed.

Vehicle Replacement Fund

The Vehicle Replacement Fund (VRF) helps the City plan ahead for replacing vehicles and major equipment used across all departments. Each department contributes annually to the fund based on its share of fleet needs, ensuring that vehicles can be replaced when needed without unexpected spikes in operating budgets.

The City currently maintains 63 vehicles and a variety of specialized equipment, including 11 pieces of heavy machinery and 13 utility trailers used by public works, parks, and emergency services.

2025 Outlook

In 2025, the City planned to replace several aging vehicles and pieces of equipment. The budget included \$796,000 in expenditures, funded through \$735,150 in revenues and prior-year reserves. Transfers from other City funds totaled \$545,250, including support from the General Fund, Water and Sewer Fund, and Solid Waste Fund.

2026 Budget

For 2026, the Vehicle Replacement Fund budget includes \$741,100 in revenues and \$1,144,000 in expenditures, resulting in a planned drawdown of reserves to support scheduled replacements. The fund will continue to be primarily supported by transfers from operating funds, including:

Amount	Transfer From	Purpose
\$267,800	General Fund	Replacement of police, fire, and administrative vehicles
\$105,000	Water & Sewer Fund	Replacement of utility service vehicles and maintenance trucks
\$172,500	Solid Waste Fund	Replacement of sanitation trucks and equipment

These transfers help maintain reliable vehicles and equipment across City departments, ensuring that public services can be delivered efficiently and safely.

In 2026, the City has scheduled the replacement of multiple vehicles and equipment totaling \$1,140,500.

Major vehicle replacements in 2026 include:

- Light-duty trucks for Parks and Public Works operations
- Police patrol and administrative vehicles

- Fire Department command and emergency response units
- Replacement of aging heavy equipment such as excavators and dump trucks

Looking Ahead

The City continues to take a proactive approach to vehicle management by saving gradually for future replacements. This “pay-as-you-go” model avoids debt, keeps the fleet reliable, and ensures that vehicles are replaced at the most cost-effective time — when maintenance costs and downtime begin to increase.

At the end of 2026, the fund is projected to maintain a healthy balance of \$3.1 million, allowing the City to continue replacing vehicles responsibly while keeping operations efficient and safe.

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Sale Of City Prop-Capitalized	14,900	106,125	50,000	75,000	69,000
Earnings on Investments	173,066	192,620	139,900	170,200	126,800
Insurance Refunds	-	47,958	-	-	-
Insurance Claim Proceeds	-	7,025	-	-	-
Transfer from General Fund	367,000	357,000	267,750	267,750	267,800
Transfer fr Water & Sewer Fund	125,000	140,000	105,000	105,000	105,000
Transfer from Solid Waste Fund	224,000	230,000	172,500	172,500	172,500
Transfer from Tech Mngt Fund	30,000	30,000	-	-	-
Total Revenues	\$ 933,966	\$ 1,110,728	\$ 735,150	\$ 790,450	\$ 741,100
Expenditures					
Other Contracted Services	-	2,804	-	3,800	3,500
Automobiles	196,855	77,388	115,000	115,000	313,000
Light Trucks	50,787	367,958	145,000	164,000	132,500
Trucks	275,037	107,316	449,000	1,070,681	438,500
Heavy Equipment	-	-	74,000	74,000	221,500
Machinery	-	-	-	-	35,000
Other Equipment	29,526	39,308	13,000	13,000	-
Total Expenditures	\$ 552,205	\$ 594,773	\$ 796,000	\$ 1,440,481	\$ 1,144,000
Net Revenues (Expenditures)	\$ 381,761	\$ 515,955	\$ (60,850)	\$ (650,031)	\$ (402,900)
Beginning Net Position	\$ 3,280,986	\$ 3,662,747	\$ 3,309,347	\$ 4,178,701	\$ 3,528,670
Ending Net Position	\$ 3,662,747	\$ 4,178,701	\$ 3,248,497	\$ 3,528,670	\$ 3,125,770

**VEHICLE REPLACEMENT FUND
2026 Replacement Schedule**

VEHICLE	DEPARTMENT ASSIGNED	VEHICLE TYPE BEING PURCHASED	ESTIMATED REPLACEMENT COST
2009 F-150 Unmarked Truck	Police	F-150 Standard	47,500
2012 Toyota Sienna Van	Police	Toyota Sienna LE	41,000
2020 Ford Interceptor SUV	Police	Ford Interceptor SUV	96,000
2020 Ford Interceptor SUV	Police	Ford Interceptor SUV	96,000
2016 Ford Escape XL	Seniors	Chevy Equinox	38,000
2016 Ford Interceptor SUV	Parks Maintenance	Ford Explorer	42,000
2008 F-250 Extended Cab w/ Dump Body	Solid Waste	F-250 Extended Cab w/ Dump Body	85,000
2009 F-750 XLT with 18' Davis Open Bed Dump	Solid Waste	F-750 XLT with 18' Davis Open Bed Dump	105,500
2014 Volvo HDR w/ Heil 2500 Durapack 25 yd body	Recycling	Freightliner or Peterbilt w/ Heil 2500 Durapack 25 yd	333,000
2009 Case Backhoe	Utility Operations	Backhoe	115,000
2011 Godwin Dri Prime CD150m Pump / JD Engine	Utility Operations	Godwin Dri Prime CD150m Pump / JD Engine	35,000
2011 Kubota Trackhoe KV41-VR1T4	Utility Operations	Trackhoe KX40	106,500
2026 Vehicle & Equipment Replacement Cost			\$ 1,140,500

**VEHICLE REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2027 - 2030**

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
2	2007 Chevy Impala	PW General Services	2027	40,000
142	2021 Ford Interceptor SUV	Police	2027	98,000
143	2021 Ford Interceptor SUV	Police	2027	98,000
548	2000 Ameritrail Trailer w/ Miller WEL w/ Doors	PW Green Waste	2027	25,000
642	2010 John Deere Backhoe 410J	PW Solid Waste	2027	68,000
672	2015 Volvo HDR w/Heil 2500 Durapack 25yd Body	PW Solid Waste	2027	346,000
705	2009 F-350 XL CrewCab with Work Body	PW Utility Operations	2027	68,000
735	2009 F-750 XLT with Davis 5/6 Yd Dump Body	PW Utility Operations	2027	115,000
818	2007 TCM Forklift Model 25 T7	PW Utility Operations	2027	42,000
826	2007 6'x10I Utility Trailer	PW Utility Operations	2027	14,000
900	2006 F-250 Diesel Ext. Cab PU 4x2/Meteco Utility Bed	PW General Services	2027	75,000
903	2013 Ford Explorer SUV	PW General Services	2027	43,000
909	2017 Ford Interceptor SUV	PW General Services	2027	43,000
2027 Vehicle & Equipment				
Replacement Cost			\$	1,075,000
1	2013 Ford Escape XL	PW General Services	2028	45,000
144	2023 Ford Interceptor SUV	Police	2028	100,000
145	2023 Ford Interceptor SUV	Police	2028	100,000
213	2003 Emergency Response Trailer	Fire	2028	25,000
653	2006 Ameritrail 8x16 Trailer (long trailer)	PW Recycling	2028	26,000
658	Heated Pressure Washer Trailer	PW Solid Waste	2028	15,000
821	Air Compressor - Ingersol Rand XP185 WIR	PW Utility Operations	2028	3,500
827	2008 Enclosed Cargo Trailer - 20' - Traffic Control Reponse	PW Traffic Operations	2028	18,000
871	2013 Godwin Dri Prime 4" Pump	PW Utility Operations	2028	39,000
2028 Vehicle & Equipment				
Replacement Cost			\$	371,500
146	2024 Ford Interceptor SUV	Police	2029	103,000
147	2024 Ford Interceptor SUV	Police	2029	103,000
219	2014 Kearney Trailer Tandem	PW WWTP	2029	16,000
905	2014 Ford F-150 Ext. Cab w/ Rat Pack Storage	PW Facilities	2029	52,000
673	2019 Freightliner M-106 w/ Heil 2500 Durapack 25 yd body	PW Solid Waste	2029	344,000
825	2014 Kubota B26 Tractor	PW Utility Operations	2029	44,000
2029 Vehicle & Equipment				
Replacement Cost			\$	662,000
100	M1078-High Water Vehicle	Police	2030	40,000
201	M1078-High Water Vehicle	Fire	2030	40,000
659	2022 Schwarze Street Sweeper	PW Solid Waste	2030	325,000
660	2023 Header Pressure Washer Trailer	PW Solid Waste	2030	11,500
873	2018 Cement Mix & Trailer	PW Utility Operations	2030	42,300
700	M1078-High Water Vehicle	PW Utility Operations	2030	40,000
2030 Vehicle & Equipment				
Replacement Cost			\$	498,800

*** The replacement schedule is shown for informational purposes only. Depending on various factors, vehicles may get replaced before or after stated years shown.**

Technology Management Fund

The Technology Management Fund provides citywide information technology (IT) support, including network infrastructure, cybersecurity, software systems, and digital services that keep City operations running efficiently. This internal service fund ensures that all departments—from Police and Fire to Finance and Public Works—have the technology they need to serve residents effectively and securely.

2025 Outlook

In 2025, the Technology Management Fund had a total budget of \$2.37 million, with personnel costs of \$606,800, operating costs of \$1.68 million, and capital expenses of \$78,000. Most revenues come from transfers from other City funds that use technology services, including the General Fund, Water and Sewer Fund, and Solid Waste Fund.

Throughout the year, the City continued upgrading its software systems, expanding cybersecurity protections, and improving communications infrastructure. Major initiatives included transitioning systems to cloud-based platforms, enhancing backup and recovery systems, and maintaining key applications such as financial management, permitting, and utility billing software.

2026 Budget

For 2026, the Technology Management Fund is budgeted at \$2.65 million, reflecting continued investments in secure and reliable technology. The budget is supported by \$2.67 million in revenues, primarily from transfers from operating funds.

Key funding sources include:

Amount	Transfer From	Purpose
\$2,275,200	General Fund	Supports core IT operations, cybersecurity, and network management
\$248,100	Water & Sewer Fund	Supports utility billing systems and SCADA communications
\$51,800	Solid Waste Fund	Supports route management and customer service technology
\$65,200	Human Resources Services Fund	Supports a one-time employee retirement payout

Expenditures for 2026

- Personnel: \$800,700 – Includes five full-time positions: IT Director, IT Operations Manager, System Administrator, IT Analyst, and Executive Assistant.
- Operating: \$1.78 million – Covers software licensing, maintenance contracts, data communications, and technology consulting.
- Capital: \$64,600 – Funds replacement of servers, networking hardware, and workstations nearing the end of life.

The 2026 budget also includes \$676,000 for GASB 96 software subscriptions and lease agreements, reflecting the City's continued shift toward cloud-based and service-based technology solutions.

Looking Ahead

As technology continues to evolve, the City remains focused on maintaining strong cybersecurity protections, improving digital service delivery, and supporting staff with modern, reliable tools. Investments made through the Technology Management Fund help ensure that residents benefit from efficient, secure, and responsive City operations.

TECHNOLOGY MANAGEMENT DEPARTMENT

Technology Management plays a major role in the efficient, cost-effective delivery of all City technological services.

Technology Management Workload Indicators				
Indicators	2023 Actual	2024 Actual	2025 Estimated	2026 Forecasted
Desktop/Laptops/Virtual PCs	194	185	209	245
Physical Servers Maintained	23	25	25	25
Virtual Servers Maintained	49	50	48	45
Contracts Managed	123	120	115	112
Help Desk Tickets	713	616	750	800
Mobile Devices (iPads & cell phones)	N/A	105	105	110
Infrastructure	N/A	54	56	55
Cameras	N/A	163	164	180

Technology Management – Provides network administration, cybersecurity, application support, hardware maintenance, and technology solutions to support city operations. (2026 Budget – \$2,648,700)

TECHNOLOGY MANAGEMENT 2026 GOALS

- New Utility Billing Software implementation
- New Permitting Software Implementation
- PC & Laptop refresh
- Complete Disaster Recovery site at Rec Center
- New phone system with voice recording
- New Public Works building technology implementation
- Implementation of new inventory system for IT
- Improve communications and training
- Endpoint Imaging Solution

TECHNOLOGY MANAGEMENT FUND BUDGET HIGHLIGHTS

- Authorized full-time employees – 5 (2025 authorized full-time employees – 4)
- Total Budget - \$2,648,700 (2025 Total Budget - \$2,368,100)

Technology Management Department

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Technology Management					
Personnel	474,474	564,083	606,800	591,300	800,700
Operating	1,537,825	1,740,464	1,683,300	1,711,587	1,783,400
Capital	121,770	273,562	78,000	82,748	64,600
Total	\$ 2,134,070	\$ 2,578,109	\$ 2,368,100	\$ 2,385,635	\$ 2,648,700
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Technology Management Department Total	\$ 2,134,070	\$ 2,578,109	\$ 2,368,100	\$ 2,385,635	\$ 2,648,700

Technology Management Fund

POSITION	GRADE	2025	2026	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Technology Management					
IT Director	12	1	1	\$ 132,288	\$ 191,818
IT Operations Manager	10	1	1	\$ 98,301	\$ 142,563
System Administrator	9	1	1	\$ 85,488	\$ 123,968
IT Analyst	8	1	1	\$ 77,709	\$ 112,694
Executive Assistant	5	0	1	\$ 58,386	\$ 84,677
Total Technology Management Fund		4	5		

TECHNOLOGY MANAGEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
FEMA Reimbursement	-	-	-	900	-
Sale Of City Prop-Capitalized	-	210	-	-	-
Earnings on Investments	39,540	47,976	31,000	40,000	33,300
Miscellaneous	-	35,975	-	5,500	-
Transfer from General Fund	1,927,300	1,989,800	2,090,700	2,090,700	2,275,200
Transfer from Cap Proj Fund	-	128,736	-	-	-
Trans from Water & Sewer Fund	135,100	193,700	231,100	231,100	248,100
Transfer from Solid Waste Fund	65,900	49,200	53,600	53,600	51,800
Trans from Employee Ben Fund	74,798	-	-	-	-
Trans from Hum Res Svcs Fund	-	-	-	-	65,200
Total Revenues	\$ 2,242,638	\$ 2,445,598	\$ 2,406,400	\$ 2,421,800	\$ 2,673,600
Expenditures					
Regular Wages	370,124	429,058	439,100	435,700	587,000
Longevity	1,510	1,775	2,100	2,000	3,100
Health & Dental	31,172	41,528	57,300	47,400	70,900
TMRS	49,044	55,898	59,800	59,000	76,900
FICA	28,239	32,638	33,200	32,600	44,500
Workers Compensation	792	1,090	1,000	1,000	1,100
Allowances	8,870	10,440	10,500	10,400	10,500
Other Benefits	1,600	2,067	2,300	1,700	2,700
HSA Contribution	1,500	1,500	1,500	1,500	4,000
Accrued Vacation	10,449	(1,395)	-	-	-
Pension Expense	(1,649)	(11,923)	-	-	-
OPEB Expense	(27,177)	1,408	-	-	-
Office Supplies	216	1,992	3,300	3,300	5,600
Operating Supplies	10,440	9,191	10,500	10,500	10,500
Equipment Maintenance	770	9,417	12,000	12,000	12,000
HW & SW Maint Contracts	1,020,531	1,115,690	552,800	567,468	604,700
Tele-Comm & Data & Radio	234,409	221,110	308,200	308,200	311,000
Consultants	12,263	178	10,000	10,000	10,000
Equipment Lease/Rental	-	-	500	500	-
GASB 96 Software Based IT	-	141,106	637,000	637,000	676,000
Professional Dues	175	175	300	300	500
Professional Development	14,731	9,820	9,400	9,400	13,800
Other Contracted Services	67,390	54,884	50,000	63,619	50,000
Technology Projects	85	15,000	-	-	-
Servers	-	47,735	-	-	-
High Technology Replacements	121,685	210,827	78,000	82,748	64,600
Transfer to Veh Replace Fund	30,000	30,000	-	-	-
Transfer to Asset Replace Fund	146,900	146,900	89,300	89,300	89,300
Total Expenditures	\$ 2,134,070	\$ 2,578,109	\$ 2,368,100	\$ 2,385,635	\$ 2,648,700
Net Revenues (Expenditures)	\$ 108,567	\$ (132,511)	\$ 38,300	\$ 36,165	\$ 24,900
Beginning Net Position	\$ 636,251	\$ 744,818	\$ 601,175	\$ 612,307	\$ 648,472
Ending Net Position	\$ 744,818	\$ 612,307	\$ 639,475	\$ 648,472	\$ 673,372

Asset Replacement Fund

The Asset Replacement Fund allows the City to plan and save for the future replacement of major equipment and facility components that are not part of the Vehicle Replacement Fund. This includes items such as technology servers, pumps, recreation and fitness equipment, and other essential assets that keep City facilities and operations running smoothly.

2025 Outlook

In 2025, the Asset Replacement Fund had a total budget of \$711,200 in revenues and \$206,200 in expenditures, primarily supporting the scheduled replacement of equipment for public works and recreation facilities. The fund's revenues come mainly from transfers from operating funds—including the General Fund, Water and Sewer Fund, and Technology Management Fund—and investment earnings.

By carefully setting aside funds each year, the City avoids large one-time costs and ensures reliable replacement of aging assets. At the end of 2025, the fund's balance was projected to reach approximately \$5.79 million, maintaining strong reserves for future needs.

2026 Budget

The 2026 Asset Replacement Fund budget includes \$820,900 in revenues and \$483,100 in expenditures, resulting in a planned addition to reserves of approximately \$337,800. Major funding sources for 2026 include:

Amount	Transfer From	Purpose
\$461,700	General Fund	Replaces recreation, facility, and technology equipment
\$104,100	Water & Sewer Fund	Replaces pumps and public works equipment
\$89,300	Technology Management Fund	Supports technology infrastructure replacements

These transfers ensure that the City continues to maintain and modernize critical assets across all departments.

2026 Replacement Schedule

Planned replacements in 2026 total \$483,100 and include various building, recreation, technology, and operational equipment upgrades. These investments cover the replacement of aging pumps and infrastructure at lift stations, new recreation and fitness equipment, furniture

for community and senior spaces, and upgrades to key technology servers. Together, these projects ensure City facilities remain functional, safe, and welcoming to residents and staff alike.

Looking Ahead

The City's Asset Replacement Plan looks five years ahead to ensure continued financial readiness for future needs. Major upcoming replacements include public safety equipment, pool filtration systems, HVAC units, and server infrastructure. Between 2027 and 2030, planned replacements total over \$3.9 million, ensuring facilities and equipment remain safe, efficient, and up to modern standards.

By maintaining dedicated reserves through the Asset Replacement Fund, the City continues to protect its long-term investments and deliver reliable, high-quality services without unexpected financial impacts to residents.

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
State Grants	-	59,025	-	-	-
Sale of City Prop-Capitalized	-	525	-	-	-
Earnings on Investments	194,038	240,412	156,100	221,800	165,800
Transfer from General Fund	545,800	545,800	361,700	361,700	461,700
Transfer from Cap Proj Fund	97,121	20,919	-	-	-
Transfer from Water & Sewer Fund	211,600	211,600	104,100	104,100	104,100
Transfer from Tech Mngt Fund	146,900	146,900	89,300	89,300	89,300
Total Revenues	\$ 1,195,458	\$ 1,225,182	\$ 711,200	\$ 776,900	\$ 820,900
Expenditures					
Other Equipment	165,371	331,620	206,200	239,097	483,100
Transfer to Transp Improve Fund	215,000	-	-	-	-
Total Expenditures	\$ 380,371	\$ 331,620	\$ 206,200	\$ 239,097	\$ 483,100
Net Revenues (Expenditures)	\$ 815,087	\$ 893,562	\$ 505,000	\$ 537,803	\$ 337,800
Beginning Net Position	\$ 3,546,413	\$ 4,361,500	\$ 4,981,326	\$ 5,255,062	\$ 5,792,865
Ending Net Position	\$ 4,361,500	\$ 5,255,062	\$ 5,486,326	\$ 5,792,865	\$ 6,130,665

**ASSET REPLACEMENT FUND
2026 Replacement Schedule**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Lift Station #3 Fixed Equipment Pump 1	PW Operations	2026	17,400
Lift Station #3 Fixed Equipment Pump 2	PW Operations	2026	17,400
Non-Potable Water Filter Feed Pump	PW Operations	2026	22,400
Non-Potable Water Filter Feed Pump	PW Operations	2026	22,400
Chairs	PARD- Senior Services	2026	16,400
Hallway Furniture Replacement	PARD- Senior Services	2026	17,500
Precor 835 Recumbent Bike (1)	PARD- Recreation Center	2026	8,100
Precor 835 Recumbent Bike (2)	PARD- Recreation Center	2026	6,600
Tables-6030	PARD- Recreation Center	2026	13,300
Precor 835 EFX - Elliptical (moving arms) (2)	PARD- Recreation Center	2026	23,400
Precor 833 TRM Treadmill (2-1)	PARD- Recreation Center	2026	25,100
Precor 833 TRM Treadmill (2-2)	PARD- Recreation Center	2026	22,700
Precor 835 AMT (2)	PARD- Recreation Center	2026	27,900
Precor 833 TRM Treadmill (2)	PARD- Recreation Center	2026	28,500
Precor 833 EFX - Elliptical (fixed arms)	PARD- Recreation Center	2026	10,500
Furniture replacement	PARD- Recreation Center	2026	94,800
1M Dirafirm Diving Stand	PARD- Colonial Park Pool	2026	23,600
Dell PowerEdge SQL Server (2)	Technology	2026	85,100
2026 Equipment Replacement Cost			\$ 483,100

**ASSET REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2027 - 2030**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Tasers	Police	2027	194,000
Life Pack 15 cardiac monitor - Medic 1	Fire	2027	95,000
BoilerFD	Facilities	2027	15,700
Lift Station #8 Fixed Equipment pump 1	PW Operations	2027	16,100
VeederRoot	General Svcs	2027	26,900
Fuel Master AIM II	General Svcs	2027	92,000
RayPak Pool Heater	PARD- Recreation Center	2027	38,300
Defender (SP-41-48-1038)	PARD- Recreation Center	2027	228,900
Umbrella 9"dia. F19pm	PARD- Colonial Park Pool	2027	11,800
Lady Alligator	PARD- Colonial Park Pool	2027	12,200
Lily Pad Entry Pads	PARD- Colonial Park Pool	2027	36,200
UV System-6050	PARD- Colonial Park Pool	2027	121,200
Defender (SP-55-48-2076)	PARD- Colonial Park Pool	2027	331,200
Main Filter Pump	PARD- Colonial Park Pool	2027	16,750
Play Feature Pump - Zero Depth	PARD- Colonial Park Pool	2027	12,838
Play Feature Pump - "hot tub" area	PARD- Colonial Park Pool	2027	12,838
Play Feature Pump - fountain	PARD- Colonial Park Pool	2027	12,838
Storage Area Network	Technology	2027	312,100
Dell PowerEdge Server (DC3CQ53 & DC2Q583)	Technology	2027	60,100
Dell PowerEdge Server (G29NR33)	Technology	2027	30,100
Bomgar Appliance (1BSYH63)	Technology	2027	30,100
2027 Replacement Cost			\$ 1,707,164

PWPACK	Facilities	2028	12,000
IceFD	Facilities	2028	10,400
Lift Station #5 Fixed Equipment Pump 1	PW Operations	2028	28,200
Lift Station #5 Fixed Equipment Pump 2	PW Operations	2028	28,200
Traffic Signal System (ctrl, opticom, vid, software)	General Svcs	2028	119,800
Traffic Signal System (ctrl, opticom, vid, software)	General Svcs	2028	119,800
Clary UPS-Weslayan/University	General Svcs	2028	19,200
Clary UPS-Weslayan/Rice	General Svcs	2028	19,200
Pedestrian Indicators (poles, ped signal, push button,€	General Svcs	2028	17,300
Pedestrian Indicators (poles, ped signal, push button,€	General Svcs	2028	17,300
Griswold Pump - Main Pool Pump	PARD- Recreation Center	2028	13,300
Prominent chemical controller	PARD- Recreation Center	2028	14,100
UV Chamber-RC	PARD- Recreation Center	2028	32,200
Feature Pads (2)-1	PARD- Colonial Park Pool	2028	7,300
Feature Pads (2)-2	PARD- Colonial Park Pool	2028	7,300
ABB VFD (ACH550-VCR-072A-4) 50Hp, 460v	PARD- Colonial Park Pool	2028	14,000
Council Chambers A/V System	Technology	2028	165,400
Network Firewall Replacement (2028)	Technology	2028	85,100
Cohesity Appliance (4806605104954020)	Technology	2028	30,100
Dell PowerEdge Server (FM9WMH3)	Technology	2028	30,100
2028 Replacement Cost			\$ 790,300

**ASSET REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2027 - 2030**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Self Contained Breathing Apparatus (SCBA)	Fire	2029	161,200
Water Pump #1 - WURC	Facilities	2029	11,500
Water Pump #2 - WURC	Facilities	2029	11,500
Comm. Build. A/C syst. SS01	Facilities	2029	31,000
Comm. Build. A/C syst. SS02	Facilities	2029	29,300
Air Handler #1 - CH	Facilities	2029	51,900
Air Handler #2 - CH	Facilities	2029	60,900
Air Handler #3 - CH	Facilities	2029	58,800
Air Handler #4 - CH	Facilities	2029	59,200
160-Ton Chiller - WURC	Facilities	2029	240,500
Chemical Controller CPP	PARD- Colonial Park Pool	2029	9,000
Dell PowerEdge Server (F70NMW3)	Technology	2029	30,100
Dell PowerEdge Server (D70NWM3 & 6NPP0R3)	Technology	2029	60,100
2029 Replacement Cost			\$ 815,000
FreezerFD	Facilities	2030	12,500
Lift Station #8 Fixed Equipment Pump 2	PW Operations	2030	28,800
Senior Center Fridge, Warming Drawer, Range Hood, :	PARD- Senior Services	2030	39,300
UV System-6030	PARD- Recreation Center	2030	86,600
Diamond Brite pool finish	PARD- Recreation Center	2030	117,700
Wier Tennis Court Resurfacing	PARD- Park Maintenance	2030	11,300
Cool Deck (6,000sq.ft.)	PARD- Colonial Park Pool	2030	96,200
Quartz Aggregate Plaster - CP	PARD- Colonial Park Pool	2030	196,700
Floating Log	PARD- Colonial Park Pool	2030	26,900
2030 Replacement Cost			\$ 616,000

Employee Benefit Fund

The Employee Benefit Fund accounts for the cost of providing health, dental, life, disability, and worker's compensation insurance for all City employees. The fund also covers medical premiums for retirees and the administrative costs of managing the City's benefit programs. Revenues come from contributions by City departments, employees, retirees, and investment earnings.

2025 Outlook

In 2025, total revenues for the Employee Benefit Fund were budgeted at \$2.81 million, including \$2.2 million in City department contributions and \$616,700 in employee and retiree contributions. Expenditures were budgeted at \$2.8 million, a 13% increase from the prior year, largely due to higher medical and dental insurance premiums. Despite these increases, the fund remained stable and continued to meet all obligations to employees and retirees.

2026 Budget

The 2026 Employee Benefit Fund budget totals \$3.25 million in revenues and \$3.36 million in expenditures, reflecting a continued rise in health and medical costs as well as an increase in retiree premiums. The fund remains balanced, with only a small planned use of reserves to maintain coverage levels and ensure a smooth transition to updated insurance rates.

The largest expenditures in 2026 include:

- \$2.6 million for active employee medical premiums
- \$220,000 for retiree medical coverage
- \$117,000 for dental coverage
- \$164,700 for worker's compensation premiums
- \$83,700 for life, accidental death, and disability insurance

These costs are offset by contributions from both the City and employees, as well as a small transfer of \$20,200 from the General Fund to support specific benefit programs.

Looking Ahead

Health care costs continue to rise nationally, and the City remains focused on balancing affordability for employees with long-term financial sustainability. The City's Human Resources Department will continue to review plan options, promote wellness initiatives, and explore cost-containment strategies such as preventive care programs and employee education.

The Employee Benefit Fund ensures that employees and retirees have access to comprehensive, competitive benefits while maintaining responsible financial management.

EMPLOYEE BENEFITS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
ER - Health	1,204,655	1,217,700	1,749,200	1,442,500	2,051,100
ER - Dental	64,215	63,018	99,900	65,100	85,100
ER - Life	29,227	27,696	31,450	22,100	29,400
ER - Disability	37,943	45,554	50,800	36,100	54,300
ER - Worker's Compensation	119,996	142,969	161,100	143,000	164,200
ER - Retirees	93,500	117,600	102,700	71,200	140,200
EE - Health	288,921	279,627	454,000	376,800	545,800
EE - Dental	13,437	12,499	27,400	23,200	30,900
EE - Vision	12,060	11,700	11,800	12,000	11,200
COBRA Contributions	24,759	24,638	63,100	44,000	80,900
Earnings on Investments	56,978	60,379	46,100	50,900	40,200
Transfer from General Fund	60,000	42,400	14,300	14,300	20,200
Total Revenues	\$ 2,005,691	\$ 2,045,780	\$ 2,811,850	\$ 2,301,200	\$ 3,253,500
Expenditures					
Other Benefits	-	-	-	-	110,000
Medical Premiums - Active	1,545,111	1,486,593	2,203,200	1,819,300	2,596,900
Medical Premiums - Retired	96,190	79,222	165,000	115,200	220,000
Medical Premiums - COBRA	35,982	59	-	-	-
Dental Premiums - Active	75,947	76,538	127,900	88,200	117,000
Vision Premiums - Active	12,690	11,643	12,000	12,000	11,200
Worker'S Compensation	124,154	148,411	156,600	143,000	164,700
Life & Ad&D, Disability	59,050	74,991	82,200	58,200	83,700
Other Adminstrative Cost	6,583	9,433	10,200	10,200	10,200
Wellness Program	2,081	13,310	2,200	2,200	2,200
Events	2,262	-	-	-	-
Consultants	41,935	41,935	48,000	48,000	48,000
Total Expenditures	\$ 2,001,986	\$ 1,942,135	\$ 2,807,300	\$ 2,296,300	\$ 3,363,900
Net Revenues (Expenditures)	\$ 3,705	\$ 103,644	\$ 4,550	\$ 4,900	\$ (110,400)
Beginning Net Position	\$ 1,246,982	\$ 1,250,687	\$ 1,342,686	\$ 1,354,331	\$ 1,359,231
Ending Net Position	\$ 1,250,687	\$ 1,354,331	\$ 1,347,236	\$ 1,359,231	\$ 1,248,831

Human Resources Services Fund

The Human Resources Services Fund supports the City's personnel-related programs and administrative activities. This internal service fund covers costs such as recruiting and hiring, employee relations, training and development, tuition reimbursement, staff recognition, and other programs designed to support a positive and productive workplace. Prior to 2020, many of these expenses were included in the Employee Benefit Fund, but they were separated to provide clearer tracking and financial transparency.

2025 Outlook

In 2025, the Human Resources Services Fund was budgeted with \$253,000 in revenues and \$522,300 in expenditures, primarily due to higher costs associated with the retirement of several long-term employees and the resulting transfer to the General Fund for accrued leave payouts. The fund also supported training programs, employee events, tuition reimbursement, and employee recognition initiatives that promote professional growth and help maintain a motivated workforce.

2026 Budget

For 2026, the Human Resources Services Fund budget includes \$248,000 in revenues and \$439,400 in expenditures, resulting in a planned use of reserves of approximately \$191,400. The fund remains financially stable and adequately supported by a \$230,000 transfer from the General Fund and \$18,000 in investment earnings.

The largest expenditures in 2026 include \$258,100 transferred to the General Fund and \$65,200 transferred to the Technology Management Fund, both to cover accrued leave payouts related to retirements. Other operating costs include employee relations, training and tuition assistance, employee events, and awards that recognize outstanding service and achievement.

At the end of 2026, the fund is projected to maintain an ending balance of approximately \$431,900, ensuring sufficient reserves to address future retirements and ongoing employee development initiatives.

Looking Ahead

The City will continue to focus on workforce development, employee engagement, and technology improvements to enhance human resources operations. These efforts will help the City attract and retain skilled employees, strengthen organizational culture, and ensure that public services are delivered effectively and efficiently to residents.

HUMAN RESOURCES SERVICES FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Earnings on Investments	28,389	26,443	23,000	24,800	18,000
Transfer from General Fund	230,000	230,000	230,000	230,000	230,000
Total Revenues	\$ 258,389	\$ 256,443	\$ 253,000	\$ 254,800	\$ 248,000
Expenditures					
Employee Relations	19,606	18,671	36,000	28,000	31,300
Unemployment Claims	6,452	1,384	10,000	100	10,000
Other Administrative Cost	6,260	3,638	7,900	4,500	7,900
Recruiting & Hiring	22,729	13,971	25,000	24,000	22,000
Events	8,360	18,833	25,500	23,000	22,500
Awards	8,708	14,390	10,900	10,900	9,400
Tuition	11,591	3,088	20,000	12,500	12,000
Operating Supplies	-	-	-	-	1,000
Software Licenses	-	6,432	5,000	-	-
Consultants	20,293	29,557	-	-	-
Transfer to General Fund	176,800	39,100	382,000	185,500	258,100
Transfer to Tech Management	-	-	-	-	65,200
Total Expenditures	\$ 280,799	\$ 149,064	\$ 522,300	\$ 288,500	\$ 439,400
Net Revenues (Expenditures)	\$ (22,410)	\$ 107,379	\$ (269,300)	\$ (33,700)	\$ (191,400)
Beginning Net Position	\$ 572,007	\$ 549,597	\$ 568,056	\$ 656,976	\$ 623,276
Ending Net Position	\$ 549,597	\$ 656,976	\$ 298,756	\$ 623,276	\$ 431,876



City of
**West University
Place**

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SPECIAL REVENUE FUNDS

Special Revenue Funds are created to account for proceeds from specific revenue sources that are restricted for specific purposes. A description of the individual Special Revenue Funds follows, and the budget schedules can be found following this document.

PARKS DONATION FUND – This fund accounts for donations made by citizens for West University Place parks.

FRIENDS OF WEST UNIVERSITY PARKS FUND – This fund accounts for donations and expenditures funded by the Friends of West University Parks.

TRUANCY PREVENTION FUND – This fund accounts for a portion of traffic fines set aside for expenditures related to juvenile case management.

MUNICIPAL JURY FUND – This fund accounts for a portion of traffic fines set aside for juror reimbursements and otherwise finance jury services.

COURT TECHNOLOGY FUND – This fund accounts for a portion of traffic fines set aside for technology used to support the City's Municipal Court.

TREE REPLACEMENT FUND – This fund accounts for funds paid by builders in lieu of planting replacement trees damaged, destroyed, or removed during construction.

COURT SECURITY FUND – This fund accounts for a portion of traffic fines set aside for security of the building housing the Court.

METRO FUND – An inter-local agreement, through 2025, between Metropolitan Transit Authority of Harris County (METRO) and West University Place provides a 50/50 split of sales tax METRO receives to be used for eligible transportation projects.

POLICE STATE FORFEITED PROPERTY FUND – State forfeiture funds generated from the sale of real property or proceeds used in the commission of crimes or criminal activity for the use of the Police Department.

POLICE FEDERAL FORFEITED PROPERTY FUND – Federal forfeiture funds generated from the sale of real property or proceeds used in the commission of crimes or criminal activity for the use of the Police Department.

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

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

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.

OPIOID SETTLEMENT FUND – Litigation funds disbursed from the state to be used to support any of a wide variety of strategies to fight the opioid crisis.

CENTENNIAL CELEBRATION FUND – This fund accounts for donations received and general fund support for the City's 2024 Centennial Celebration.

**PARKS DONATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Friends of West U Parks	-	15,161	5,000	500	5,000
Earnings on Investments	7,379	9,697	5,900	4,400	4,400
Donations	58,400	59,460	50,000	50,000	50,000
Total Revenues	\$ 65,779	\$ 84,318	\$ 60,900	\$ 54,900	\$ 59,400
Expenditures					
Operating Supplies	18,364	31,042	20,000	20,000	20,000
Construction Costs	-	369	206,000	220,472	8,500
Total Expenditures	\$ 18,364	\$ 31,411	\$ 226,000	\$ 240,472	\$ 28,500
Net Revenues (Expenditures)	\$ 47,415	\$ 52,907	\$ (165,100)	\$ (185,572)	\$ 30,900
Beginning Balance	\$ 130,236	\$ 177,651	\$ 213,551	\$ 230,558	\$ 44,986
Ending Balance	\$ 177,651	\$ 230,558	\$ 48,451	\$ 44,986	\$ 75,886

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Friends Of West U Parks	104,475	892,210	67,600	88,569	262,000
Total Revenues	\$ 104,475	\$ 892,210	\$ 67,600	\$ 88,569	\$ 262,000
Expenditures					
Furniture & Equip <\$5000	-	-	7,600	7,600	262,000
Construction Costs	108,833	891,330	60,000	80,969	-
Total Expenditures	\$ 108,833	\$ 891,330	\$ 67,600	\$ 88,569	\$ 262,000
Net Revenues (Expenditures)	\$ (4,358)	\$ 880	\$ -	\$ -	\$ -
Beginning Balance	\$ 3,893	\$ (465)	\$ -	\$ 415	\$ 415
Ending Balance	\$ (465)	\$ 415	\$ -	\$ 415	\$ 415

**TRUANCY PREVENTION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Municipal Court Fines	8,352	12,038	10,000	10,000	10,000
Earnings on Investments	1,118	1,657	800	1,700	1,200
Total Revenues	\$ 9,469	\$ 13,695	\$ 10,800	\$ 11,700	\$ 11,200
Expenditures					
Other Contracted Services	-	-	10,000	10,000	10,000
Total Expenditures	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Net Revenues (Expenditures)	\$ 9,469	\$ 13,695	\$ 800	\$ 1,700	\$ 1,200
Beginning Balance	\$ 17,503	\$ 26,972	\$ 38,472	\$ 40,667	\$ 42,367
Ending Balance	\$ 26,972	\$ 40,667	\$ 39,272	\$ 42,367	\$ 43,567

**MUNICIPAL JURY FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Municipal Court Fines	170	241	200	200	200
Earnings on Investments	25	36	-	-	-
Total Revenues	\$ 195	\$ 277	\$ 200	\$ 200	\$ 200
Expenditures					
Other Contracted Services	-	-	100	100	100
Total Expenditures	\$ -	\$ -	\$ 100	\$ 100	\$ 100
Net Revenues (Expenditures)	\$ 195	\$ 277	\$ 100	\$ 100	\$ 100
Beginning Balance	\$ 399	\$ 594	\$ 794	\$ 871	\$ 971
Ending Balance	\$ 594	\$ 871	\$ 894	\$ 971	\$ 1,071

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Municipal Court Fines	7,189	9,751	9,000	9,000	9,000
Earnings on Investments	1,612	2,075	1,200	1,900	1,400
Total Revenues	\$ 8,801	\$ 11,826	\$ 10,200	\$ 10,900	\$ 10,400
Expenditures					
Furniture & Equip <\$5000	279	4,412	4,000	4,000	1,500
Total Expenditures	\$ 279	\$ 4,412	\$ 4,000	\$ 4,000	\$ 1,500
Net Revenues (Expenditures)	\$ 8,522	\$ 7,414	\$ 6,200	\$ 6,900	\$ 8,900
Beginning Balance	\$ 28,352	\$ 36,874	\$ 43,874	\$ 44,288	\$ 51,188
Ending Balance	\$ 36,874	\$ 44,288	\$ 50,074	\$ 51,188	\$ 60,088

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Other Fees And Permits	10,250	58,550	45,000	38,000	45,000
Earnings on Investments	17,811	19,482	14,400	16,300	12,400
Total Revenues	\$ 28,061	\$ 78,032	\$ 59,400	\$ 54,300	\$ 57,400
Expenditures					
Other Construction Costs	28,370	59,249	110,000	110,000	100,000
Total Expenditures	\$ 28,370	\$ 59,249	\$ 110,000	\$ 110,000	\$ 100,000
Net Revenues (Expenditures)	\$ (309)	\$ 18,783	\$ (50,600)	\$ (55,700)	\$ (42,600)
Beginning Balance	\$ 377,870	\$ 377,561	\$ 394,161	\$ 396,344	\$ 340,644
Ending Balance	\$ 377,561	\$ 396,344	\$ 343,561	\$ 340,644	\$ 298,044

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Municipal Court Fines	8,681	11,893	10,000	10,000	10,000
Earnings on Investments	3,276	3,984	2,600	3,600	2,700
Total Revenues	\$ 11,957	\$ 15,877	\$ 12,600	\$ 13,600	\$ 12,700
Expenditures					
Regular Wages	125	-	10,000	9,400	10,000
Professional Development	-	1,635	3,000	3,000	3,000
Furniture & Equip <\$5000	-	-	1,500	1,500	1,500
Total Expenditures	\$ 125	\$ 1,635	\$ 14,500	\$ 13,900	\$ 14,500
Net Revenues (Expenditures)	\$ 11,832	\$ 14,242	\$ (1,900)	\$ (300)	\$ (1,800)
Beginning Balance	\$ 60,827	\$ 72,659	\$ 81,959	\$ 86,901	\$ 86,601
Ending Balance	\$ 72,659	\$ 86,901	\$ 80,059	\$ 86,601	\$ 84,801

**METRO FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
METRO	847,017	912,954	800,000	850,000	825,000
Earnings on Investments	12,556	15,628	10,100	15,400	10,900
Total Revenues	\$ 859,574	\$ 928,582	\$ 810,100	\$ 865,400	\$ 835,900
Expenditures					
Transfer to Transp Improve Fund	815,000	800,000	1,094,000	1,094,000	886,000
Total Expenditures	\$ 815,000	\$ 800,000	\$ 1,094,000	\$ 1,094,000	\$ 886,000
Net Revenues (Expenditures)	\$ 44,574	\$ 128,582	\$ (283,900)	\$ (228,600)	\$ (50,100)
Beginning Balance	\$ 388,892	\$ 433,466	\$ 499,666	\$ 562,048	\$ 333,448
Ending Balance	\$ 433,466	\$ 562,048	\$ 215,766	\$ 333,448	\$ 283,348

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Earnings on Investments	1,537	1,659	1,200	1,500	1,000
Total Revenues	\$ 1,537	\$ 1,659	\$ 1,200	\$ 1,500	\$ 1,000
Expenditures					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 1,537	\$ 1,659	\$ 1,200	\$ 1,500	\$ 1,000
Beginning Balance	\$ 30,863	\$ 32,400	\$ 34,000	\$ 34,059	\$ 35,559
Ending Balance	\$ 32,400	\$ 34,059	\$ 35,200	\$ 35,559	\$ 36,559

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Forfeited Property	16,709	96,628	20,000	20,000	20,000
Earnings on Investments	2,073	3,980	1,600	6,100	4,200
Total Revenues	\$ 18,782	\$ 100,607	\$ 21,600	\$ 26,100	\$ 24,200
Expenditures					
Other Equipment	13,168	-	-	-	-
Total Expenditures	\$ 13,168	\$ -	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 5,614	\$ 100,607	\$ 21,600	\$ 26,100	\$ 24,200
Beginning Balance	\$ 40,217	\$ 45,831	\$ 78,531	\$ 146,438	\$ 172,538
Ending Balance	\$ 45,831	\$ 146,438	\$ 100,131	\$ 172,538	\$ 196,738

POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
State Grant	2,168	5,524	2,500	5,235	2,500
Earnings on Investments	1,799	2,202	1,400	2,100	1,500
Donations	-	6,705	-	-	-
Total Revenues	\$ 3,967	\$ 14,431	\$ 3,900	\$ 7,335	\$ 4,000
Expenditures					
Training Supplies	-	-	-	6,700	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 6,700	\$ -
Net Revenues (Expenditures)	\$ 3,967	\$ 14,431	\$ 3,900	\$ 635	\$ 4,000
Beginning Balance	\$ 34,119	\$ 38,086	\$ 46,186	\$ 52,516	\$ 53,151
Ending Balance	\$ 38,086	\$ 52,516	\$ 50,086	\$ 53,151	\$ 57,151

FIRE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
SETRAC	4,291	4,514	-	-	-
Earnings on Investments	772	942	600	1,000	700
Donations	-	9,895	-	-	-
Total Revenues	\$ 5,063	\$ 15,351	\$ 600	\$ 1,000	\$ 700
Expenditures					
Operating Supplies	4,254	-	-	-	-
Other Contracted Services	-	9,270	-	-	-
Total Expenditures	\$ 4,254	\$ 9,270	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 809	\$ 6,081	\$ 600	\$ 1,000	\$ 700
Beginning Balance	\$ 15,995	\$ 16,804	\$ 16,695	\$ 22,885	\$ 23,885
Ending Balance	\$ 16,804	\$ 22,885	\$ 17,295	\$ 23,885	\$ 24,585

GOOD NEIGHBOR FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Earnings on Investments	159	186	100	200	100
Donations	-	-	-	100	-
Miscellaneous	-	2,966	-	-	-
Total Revenues	\$ 159	\$ 3,152	\$ 100	\$ 300	\$ 100
Expenditures					
Publications	-	3,061	-	-	-
Community Relations	-	-	2,500	1,300	2,500
Total Expenditures	\$ -	\$ 3,061	\$ 2,500	\$ 1,300	\$ 2,500
Net Revenues (Expenditures)	\$ 159	\$ 90	\$ (2,400)	\$ (1,000)	\$ (2,400)
Beginning Balance	\$ 3,192	\$ 3,351	\$ 3,551	\$ 3,441	\$ 2,441
Ending Balance	\$ 3,351	\$ 3,441	\$ 1,151	\$ 2,441	\$ 41

**OPIOID SETTLEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Earnings on Investments	462	652	300	600	500
Settlement	10,884	2,117	-	-	-
Total Revenues	\$ 11,346	\$ 2,769	\$ 300	\$ 600	\$ 500
Expenditures					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 11,346	\$ 2,769	\$ 300	\$ 600	\$ 500
Beginning Balance	\$ -	\$ 11,346	\$ 11,946	\$ 14,115	\$ 14,715
Ending Balance	\$ 11,346	\$ 14,115	\$ 12,246	\$ 14,715	\$ 15,215

**CENTENNIAL CELEBRATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Revenues					
Earnings on Investments	-	199	-	300	-
Donations	18,100	3,200	-	-	-
Miscellaneous	-	5,595	-	-	-
Transfer from General Fund	65,000	50,000	-	-	-
Total Revenues	\$ 83,100	\$ 58,994	\$ -	\$ 300	\$ -
Expenditures					
Credit Card Fees	-	154	-	-	-
Community Relations	50,132	83,903	-	-	-
Total Expenditures	\$ 50,132	\$ 84,057	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 32,968	\$ (25,063)	\$ -	\$ 300	\$ -
Beginning Balance	\$ -	\$ 32,968	\$ 5,700	\$ 7,906	\$ 8,206
Ending Balance	\$ 32,968	\$ 7,906	\$ 5,700	\$ 8,206	\$ 8,206

CAPITAL PROJECTS FUNDS

Capital Project Funds are used to account for the purchase or construction of equipment, property, infrastructure and/or buildings. Capital projects accounted for in these funds are characterized by their cost (normally exceeding \$50,000), 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. For 2025, West University Place will have nine active capital project funds.

CAPITAL PROJECT FUND - The Capital Project Fund is used to account for projects associated with the City's Capital Improvement Program. Funding for projects financed in this fund comes from transfers from the General Fund and bond proceeds.

2022 GENERAL CERTIFICATES OF OBLIGATION FUND - The 2022 General Certificate of Obligation (CO) Fund accounts for CO funds purchased in 2022 to be used for the purpose of the planning and construction of a public works facility, improvements and repairs to City's street, road, and stormwater drainage system, including Buffalo Speedway.

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 transfers excess reserves in its General Fund to the Capital Reserve Fund.

2025 GENERAL CERTIFICATES OF OBLIGATION FUND - The 2025 General Certificate of Obligation (CO) Fund accounts for CO funds to be purchased in 2025 and used for the purpose of improvements and repairs to City's street, road, and stormwater drainage system.

2026 GENERAL CERTIFICATES OF OBLIGATION FUND - The 2026 General Certificate of Obligation (CO) Fund accounts for CO funds to be purchased in 2026 and used for the purpose of the improvements and repairs to City's pedestrian enhancements and stormwater drainage system.

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

2019 CERTIFICATE OF OBLIGATION (CO) FUND - The 2019 Certificate of Obligation (CO) Fund accounts for CO funds purchased in 2019 to be used for the purpose of purchasing, constructing, and installing a traffic surveillance and security system within the City.

WATER AND SEWER CAPITAL FUND - The Water and Sewer Capital Fund accounts for funds set aside to be used for Capital Projects related to the Water and Sewer Utility System.

2022 WATER/SEWER CERTIFICATES OF OBLIGATION FUND - The 2022 Water/Sewer Certificate of Obligation (CO) Fund accounts for CO funds purchased in 2022 to be used for improvements and repairs to the City's water, sanitary sewer, and wastewater systems, including repairs and improvements to the City's wastewater treatment plant.

2025 WATER/SEWER CERTIFICATES OF OBLIGATION FUND - The 2025 Water/Sewer Certificate of Obligation (CO) Fund accounts for CO funds to be purchased in 2025 and used for improvements and repairs to the City's water, sanitary sewer, and wastewater systems.

2026 WATER/SEWER CERTIFICATES OF OBLIGATION FUND - The 2026 Water/Sewer Certificate of Obligation (CO) Fund accounts for CO funds to be purchased in 2026 and used for improvements and repairs to the City's water, sanitary sewer, and wastewater systems.

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ 119,729	\$ 206,088	\$ 180,000	\$ 171,000	\$ -	\$ 60,000
Transfer from General Fund	-	-	-	-	-	-
Transfer from Capital Reserve Fund	3,240,383	5,050,000	1,645,000	1,645,000	-	1,270,000
TOTAL REVENUES	\$ 3,360,112	\$ 5,256,088	\$ 1,825,000	\$ 1,816,000	\$ -	\$ 1,330,000
EXPENDITURES						
West Side Drainage Improve	-	4,673,780	26,220	-	26,220	-
Poor Farm Ditch (HCFCD)	-	150,000	-	-	-	-
City Wide Engineering Traffic Study/Implementation	-	-	41,172	41,172	-	-
Emergency Storage Room ¹	-	-	75,000	-	75,000	-
Fire Apparatus Bay Roof Replacement ¹	-	-	150,000	-	150,000	-
Enterprise Resource Planning Software Replacement	237,518	133,510	1,925,958	206,756	1,719,202	-
Network Switch Infrastructure Rep.	47,353	23,861	-	-	-	-
Emergency Operations Center Imp.	39,337	-	79,578	79,578	-	-
Radio Replacements (2022)	5,033	-	-	-	-	-
Library/Community Building/Senior Center	-	201,590	2,113,793	-	2,113,793	-
Network Switch Infrastructure Rep.	29,696	115,332	4,972	-	4,972	-
Radio Replacements (2023)	97,165	-	-	-	-	-
Radio Replacements (2024)	-	20,919	79,076	79,076	-	-
Radio Replacements (2025)	-	-	105,000	105,000	-	-
Rec Center Pump Room	-	-	100,000	-	100,000	197,000
Rec Center Cardio/Weight Room	-	-	-	-	-	1,073,000
TOTAL EXPENDITURES	\$ 456,102	\$ 5,318,994	\$ 4,700,769	\$ 511,583	\$ 4,189,186	\$ 1,270,000
BEGINNING BALANCE	\$ 730,116	\$ 3,634,126	\$ 2,999,572	\$ 3,571,220		\$ 4,875,637
ENDING BALANCE	\$ 3,634,126	\$ 3,571,220	\$ 123,803	\$ 4,875,637		\$ 746,451

¹ Project pending future facility improvements

**2022 GENERAL CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Federal Grant	\$ 4,152,912	\$ 1,227,830	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	1,219,800	1,254,265	540,000	617,000	-	232,000
TOTAL REVENUES	\$ 5,372,712	\$ 2,482,096	\$ 540,000	\$ 617,000	\$ -	\$ 232,000
EXPENDITURES						
Public Works Maintenance Facility	\$ 262,113	\$ 40,695	\$ 11,848,470	\$ 10,711,658	\$ 1,136,812	\$ -
East Side Drainage Improvements	4,448,598	4,696,089	6,432,313	2,000,000	4,432,313	-
West Side Drainage Improvements		-	193,000	193,000	-	-
Buffalo Speedway	128,593	266,480	1,831,983	485,925	1,346,058	-
Transfer to Debt Service	926,730	-	-	-	-	-
TOTAL EXPENDITURES	\$ 5,766,034	\$ 5,003,264	\$ 20,305,766	\$ 13,390,583	\$ 6,915,183	\$ -
BEGINNING BALANCE	\$ 25,875,092	\$ 25,481,770	\$ 21,132,636	\$ 22,960,602		\$ 10,187,019
ENDING BALANCE	\$ 25,481,770	\$ 22,960,602	\$ 1,366,870	\$ 10,187,019		\$ 3,503,835

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Budget 2026
REVENUES					
Earnings on Investments	\$ 1,023,471	\$ 1,034,419	\$ 441,000	\$ 845,000	\$ 593,000
Transfer from General Fund	2,000,000	7,000,000	1,800,000	1,800,000	-
TOTAL REVENUES	\$ 3,023,471	\$ 8,034,419	\$ 2,241,000	\$ 2,645,000	\$ 593,000
EXPENDITURES					
Transfer to Capital Projects Fund	\$ 3,240,381	\$ 5,050,000	\$ 1,645,000	\$ 1,645,000	\$ 1,270,000
Transfer to Transportation Imp. Fund	217,800	-	-	-	-
TOTAL EXPENDITURES	\$ 3,458,181	\$ 5,050,000	\$ 1,645,000	\$ 1,645,000	\$ 1,270,000
BEGINNING BALANCE	\$ 18,262,983	\$ 17,828,272	\$ 20,865,272	\$ 20,812,691	\$ 21,812,691
ENDING BALANCE	\$ 17,828,272	\$ 20,812,691	\$ 21,461,272	\$ 21,812,691	\$ 21,135,691

**2025 GENERAL CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation Proceeds	-	-	10,145,000	10,756,000	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 10,145,000	\$ 10,756,000	\$ -	\$ -
EXPENDITURES						
West Side Drainage Improvements	\$ -	\$ -	\$ 342,000	\$ -	\$ 342,000	\$ -
Transfer to 2025 W/S COs	-	-	9,803,000	-	10,414,000	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 10,145,000	\$ -	\$ 10,756,000	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -		\$ 10,756,000
ENDING BALANCE	\$ -	\$ -	\$ -	\$ 10,756,000		\$ -

**2026 GENERAL CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation Proceeds	-	-	-	-	-	21,240,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,240,000
EXPENDITURES						
West Side Roadway Ph 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,000
University Blvd Pedestrian Enhancements	-	-	-	-	-	75,000
Transfer to 2026 W/S COs	-	-	-	-	-	21,016,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,240,000
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ 417,254	\$ 417,659	\$ 290,000	\$ 326,000	\$ -	\$ 166,000
Miscellaneous	-	3,600	-	-	-	-
Federal Grant	-	-	-	-	-	-
METRO	-	-	-	-	-	-
Friends of West U Parks	22,880	-	-	-	-	-
Transfer from METRO Grant Fund	815,000	800,000	1,094,000	1,094,000	-	886,000
Transfer from 2022 General CO Fund	-	-	-	-	-	-
Transfer from Capital Reserve Fund	217,800	-	-	-	-	-
Transfer from 2022 Water/Sewer CO Fund	97,761	-	-	-	-	-
Transfer from Asset Replacement Fund	215,000	-	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	-	-	-
Premium on Bonds	-	-	-	-	-	-
TOTAL REVENUES	\$ 1,785,695	\$ 1,221,259	\$ 1,384,000	\$ 1,420,000	\$ -	\$ 1,052,000
PROJECT EXPENDITURES						
East Side Drainage Improvements	\$ 649,875	\$ (1,153,915)	\$ 19,658	\$ 19,658	\$ -	\$ -
West Side Drainage Improvements	-	1,867,919	3,106,369	1,000,000	2,106,369	-
Weslayan Traffic Signal Replacements	3,831	-	407,789	-	407,789	-
Edloe Street Pathway	681,839	-	-	-	-	-
Roadway Pavement Improvements	343,259	37,479	62,223	-	62,223	-
2023 Sidewalk Replacement	375,000	-	-	-	-	-
Roadway Pavement Improvements	-	400,000	-	-	-	-
2024 Sidewalk Replacement	-	442,069	757,931	400,000	357,931	-
Roadway Improvements	-	-	900,000	400,000	500,000	-
2025 Sidewalk Replacement	-	-	394,000	200,000	194,000	-
Westside Roadway Reconstruction	-	-	2,887,000	50,000	2,837,000	-
Buffalo Speedway Pedestrian Enhance.	-	-	-	-	-	90,000
Roadway Improvements	-	-	-	-	-	386,000
Sidewalk Replacement	-	-	-	-	-	210,000
Weslayan Street Pedestrian Mobility	-	-	-	-	-	200,000
Arbitrage/Yield Restriction	-	-	63,000	-	63,000	-
TOTAL EXPENDITURES	\$ 2,053,804	\$ 1,593,553	\$ 8,597,971	\$ 2,069,658	\$ 6,528,313	\$ 886,000
TRANSFERS TO OTHER FUNDS						
BEGINNING BALANCE	\$ 8,780,068	\$ 8,511,958	\$ 9,733,558	\$ 8,139,664		\$ 7,490,006
ENDING BALANCE	\$ 8,511,958	\$ 8,139,664	\$ 2,519,587	\$ 7,490,006		\$ 1,127,694

**2019 CERTIFICATE OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ 15,792	\$ 15,294	\$ -	\$ 4,000	\$ -	\$ -
TOTAL REVENUES	\$ 15,792	\$ 15,294	\$ -	\$ 4,000	\$ -	\$ -
PROJECT EXPENDITURES						
Virtual Gate Phase II	\$ 34,032	\$ 225,142	\$ 80,000	\$ 11,261	\$ 68,739	\$ -
Arbitrage/Yield Restriction		8,764	1,630	1,630	-	-
TOTAL EXPENDITURES	\$ 34,032	\$ 233,907	\$ 81,630	\$ 12,891	\$ 68,739	\$ -
BEGINNING BALANCE	\$ 318,482	\$ 300,242	\$ -	\$ 81,629		\$ 72,739
ENDING BALANCE	\$ 300,242	\$ 81,629	\$ (81,630)	\$ 72,739		\$ 4,000

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

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ 123,140	\$ 130,522	\$ 77,000	\$ 96,000	\$ -	\$ 26,000
Transfer from Water & Sewer Fund	545,000	370,000	700,000	700,000	-	900,000
TOTAL REVENUES	\$ 668,140	\$ 500,522	\$ 777,000	\$ 796,000	\$ -	\$ 926,000
PROJECT EXPENDITURES						
Law St. Water Line Installation	\$ 197,969	\$ -	\$ -	\$ -	\$ -	\$ -
Bellaire Elevated Storage Tank Replacement	34,984	99,877	319,460	80,000	239,460	-
Wakeforest Water Plant Generator	-	-	200,000	-	200,000	-
Water Well No. 8 Inspection & Improvements	1,914	2,500	(2,500)	-	(2,500)	-
Wastewater Treatment Plant Improvements	188,193	92,141	460,466	460,466	-	-
2022 Sanitary Sewer Improvements	-	-	100,000	-	100,000	-
Lift Station Scada Replacement	69,371	-	-	-	-	-
Mobile Generator	-	-	159,000	159,000	-	-
2023 Sanitary Sewer Manhole Lining Project	221,823	28,177	-	-	-	-
2023 Sanitary Sewer Improvements	-	-	100,000	-	100,000	-
Sanitary Sewer Manhole Lining Project	-	239,541	10,459	-	10,459	-
2024 Sanitary Sewer Improvements	-	-	100,000	-	100,000	-
Milton Water Plant Improvements	-	-	700,000	250,000	450,000	-
2025 Cast Iron Water Line Replacement	-	-	499,000	50,000	449,000	-
Cast Iron Water Line Replacement Phase III	-	-	-	-	-	567,000
Lift Station Condition Assessment	-	-	-	-	-	325,000
TOTAL EXPENDITURES	\$ 714,254	\$ 462,236	\$ 2,645,886	\$ 999,466	\$ 1,646,419	\$ 892,000
BEGINNING BALANCE	\$ 2,482,785	\$ 2,436,670	\$ 2,554,493	\$ 2,474,957		\$ 2,271,491
ENDING BALANCE	\$ 2,436,670	\$ 2,474,957	\$ 685,607	\$ 2,271,491		\$ 659,072

**2022 W/S CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ 1,126,549	\$ 1,154,948	\$ 238,700	\$ 879,000	\$ -	\$ 435,000
TOTAL REVENUES	\$ 1,126,549	\$ 1,154,948	\$ 238,700	\$ 879,000	\$ -	\$ 435,000
EXPENDITURES						
Milton Cast Iron Water Line Replacement	\$ 89,732	\$ 45,735	\$ 3,130,956	\$ 1,750,000	\$ 1,380,956	\$ -
Law St. Water Line Installation	80,623	-	-	-	-	-
Water Line Replacement	38,228	166,693	95,079	-	95,079	-
Wakeforest EST & GST Painting	-	25,806	1,084,194	1,084,194	-	-
Wakeforest Well #9 Rehabilitation	457,674	-	-	-	-	-
Wakeforest Water Plant DL	-	342,407	186,973	186,973	-	-
Wakeforest Pump Station	-	89,202	398,493	150,000	248,493	-
New Water Well	-	94,709	618,930	150,000	468,930	-
Milton Pump Station	-	55,095	108,830	-	108,830	-
Wastewater Treatment Plant Imp.	-	-	17,340,000	4,300,000	13,040,000	-
Transfer to Debt Service	828,441	-	-	-	-	-
Transfer to Transporation Imp. Fund	97,761	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,592,459	\$ 819,648	\$ 22,963,454	\$ 7,621,167	\$ 15,342,288	\$ -
BEGINNING BALANCE	\$ 23,312,462	\$ 22,846,552	\$ 21,317,552	\$ 23,181,853		\$ 16,439,686
ENDING BALANCE	\$ 22,846,552	\$ 23,181,853	\$ (1,407,202)	\$ 16,439,686		\$ 1,532,398

**2025 W/S CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from 2025 General CO Fund	-	-	9,803,000	10,414,000	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 9,803,000	\$ 10,414,000	\$ -	\$ -
EXPENDITURES						
Cast Iron Water Line Replacement	\$ -	\$ -	\$ 2,941,000	\$ -	\$ 2,941,000	\$ -
Wakeforest Water Plant Distribution Line	-	-	5,480,000	-	5,480,000	-
Milton Water Plant Improvements	-	-	207,000	-	818,000	-
Wakeforest EST & GST Interior Rehab.	-	-	1,175,000	-	1,175,000	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 9,803,000	\$ -	\$ 10,414,000	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -		\$ 10,414,000
ENDING BALANCE	\$ -	\$ -	\$ -	\$ 10,414,000		\$ -

**2026 W/S CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2023	Actual 2024	Budget 2025	Projected 2025	Carryover to 2026	Budget 2026
REVENUES						
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from 2026 General CO Fund	-	-	-	-	-	21,016,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,016,000
EXPENDITURES						
Milton Water Plant Improvements						\$ 17,978,000
Cast Iron Water Line Replacement Phase II						2,460,000
Wastewater Treatment Plant Imp.						200,000
WWTP Clarifier Rehabilitation						178,000
WWTP Treatment Process Optimization						200,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,016,000
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



City of
**West University
Place**

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City of West University Place, TX

ADOPTED CAPITAL IMPROVEMENT PLAN

2026 - 2035





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OVERVIEW

This Capital Improvement Plan (CIP) is a multi-year plan of capital projects which strives to reflect the goals and policies established by the City of West University Place by systematically planning, scheduling, managing, monitoring, and financing capital projects to ensure cost effectiveness and conformity with established policies.

The CIP guides the funding and construction of all public improvements constructed by the City, including roads, drainage, wastewater treatment facilities and lines, water facilities and lines, city facilities, recreation facilities, and parks; as well as technology improvements. The City of West University Place has developed a CIP to identify the capital needs of the community over a ten-year period.

Without adequate planning, public improvements may not be given the appropriate priorities, be properly located, or realized due to lack of available financial resources. Financial inefficiency and reduced public service will result. To avoid such consequences and to achieve the greatest possible economy and efficiency is the goal of the CIP.

A capital improvement is a major, non-routine expenditure for new construction, improvements to existing buildings, facilities, land, streets, storm sewers, and expansion of the City's park system, to name a few. A capital improvement project has a relatively high monetary value, a long-life expectancy, and results in the creation of an asset or extends the life of existing assets. The cost of the capital improvement includes design, legal fees, land, operating equipment, furniture, construction, etc. that is necessary to put the asset into service.

A long-term CIP has many obvious benefits derived from its organized approach to planning projects. The plan can focus attention on community and City strategic priorities and needs,

allowing projects to be prioritized based on need. The CIP can be an effective tool for achieving goals set forth in the City's various master plans. Through proper planning, the need for funding can be foreseen, and action can be taken to fund the projects as identified.

THE PROCESS

The development of a CIP is a continual process and, consequently, should be viewed as a working document. Therefore, while the document covers a ten-year planning perspective, it is revised every year to accommodate new projects, reflect changes in ongoing projects, and extend the plan an additional year.

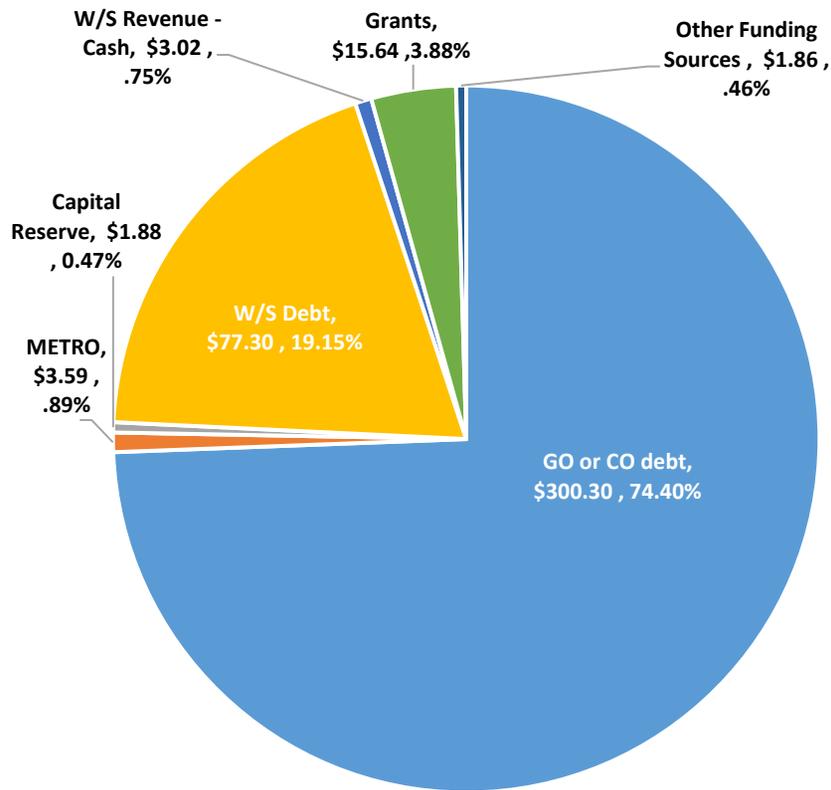
The first year of the plan is incorporated into the annual budget to appropriate funds. Improvements identified in subsequent years are approved only on a planning basis and do not receive expenditure appropriation. Cost estimates for years two through ten are also for planning purposes only, to be used in conjunction with the City's multi-year financial plan for operations.

The City strives to complete all projects within schedule and cost constraints. The CIP uses up-to-date estimates of project costs and scheduling. The most current data is reflected in the various projects included in the plan.

FUNDING

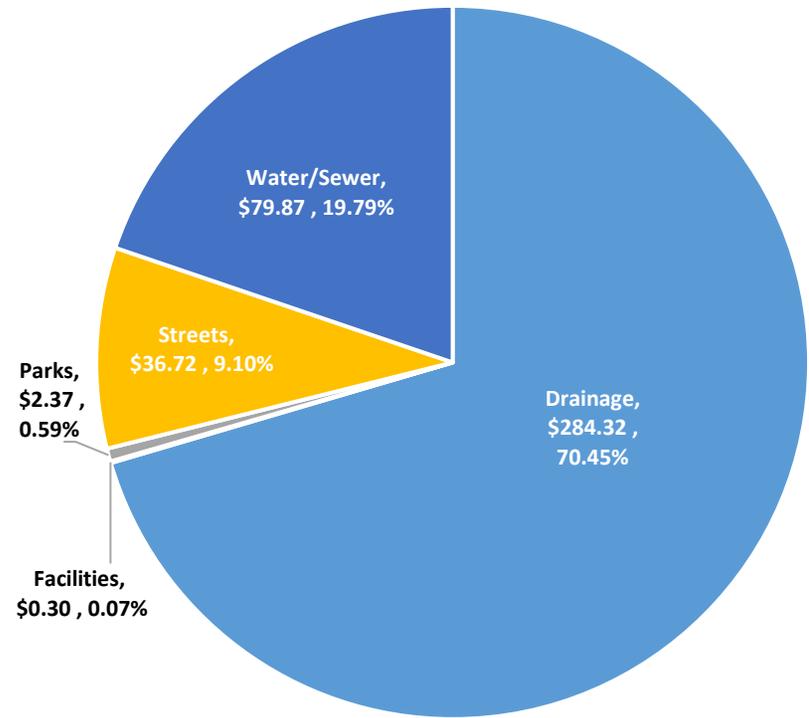
The ten-year CIP includes all capital projects, which are to be financed in whole or in part from funds subject to control or appropriation by the City. The FY 2026 – 2035 CIP calls for an allocation of \$403.6 million. Funding for CIP projects are derived from various sources including bonds, METRO funds, capital reserves, water/sewer revenue cash, grants, and other funding sources; as illustrated in the pie chart on the next page.

**2026 - 2035 CIP
by
Funding Source - \$403.6 Million**



These traditional sources continue to provide the majority of funding for capital facility and infrastructure investments.

**2026 - 2035 CIP
by
Project Type - \$403.6 Million**



The CIP uses of funding include the following categories:

- Drainage
- Facilities & Technology
- Parks
- Streets
- Water
- Wastewater

CIP PROCESS

A CIP involves several steps from concept planning to the finished product. This annual CIP process ensures prompt and efficient preparation of the CIP and related capital budget.



Occasionally, new issues, changing cost, revenue realities, or shifts in City priorities will cause a project or number of projects to be either bumped forward or pushed back in the ten-year schedule. Any changes of this nature would be reflected in future CIP documents.

IMPACT

The City of West University Place CIP is focused on adding value and extending the life to City infrastructure with minimal increase in current operating costs. A positive impact to future operating costs is realized upon the completion of street, water, and wastewater improvements due to the upgrade or replacement of aged and sometimes malfunctioning infrastructure with newer more functional infrastructure. In fact, the upgrade and replacement of aging infrastructure lowers maintenance costs. Even so, windfall savings are not expected as infrastructure yet to be repaired or replaced continues to age, creating a balance between new maintenance requirements and new infrastructure requiring little or no maintenance.

In addition, all projects submitted for consideration in the CIP include an analysis of any estimated current or future impact on the annual operating budget. Anticipated revenues, expenditures (or savings) for personnel costs, maintenance or repairs, or other operating costs are disclosed and quantified for evaluation. Recurring annual expenditures associated with capital projects are excluded from CIP funding and included in the operating budget, if necessary. Any additional operating expenditure or anticipated savings related to new capital projects are noted in the project detail.

DETAILED CIP INFORMATION

Each planned capital project listed in the ten-year outlook has a CIP project sheet, which includes the expected costs, project description, timeline, justification, anticipated methods of financing and additional operation and maintenance costs. The project sheets are accompanied by a map or picture to provide a visual representation of the project. The project detail page purpose is to provide City Council with enough information to approve the projects.

**CITY OF WEST UNIVERSITY PLACE
2026 - 2035 CAPITAL IMPROVEMENT PROGRAM
TOTAL SUMMARY**

USE	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Drainage		172,700,000	2,711,000		84,628,000		24,284,000				284,323,000
Facilities & Technology					300,000						300,000
Parks	1,532,000	262,700	578,000								2,372,700
Streets	1,110,000	2,980,000	4,176,000	4,769,000	3,394,000	11,240,000		736,000	8,316,000		36,721,000
<i>Enterprise Funds – Public Utilities</i>											
Water	21,005,000	19,521,000	11,519,000	1,630,000	2,351,000	5,880,000					61,906,000
Wastewater	903,000	4,605,000		12,452,000							17,960,000
TOTAL	\$ 24,550,000	\$ 200,068,700	\$ 18,984,000	\$ 18,851,000	\$ 90,673,000	\$ 17,120,000	\$ 24,284,000	\$ 736,000	\$ 8,316,000	\$ -	\$ 403,582,700

SOURCE OF FUNDS	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt	224,000	174,884,000	5,643,000	3,067,000	87,552,000	2,248,000	24,284,000	736,000	1,663,200		300,301,200
METRO	886,000	771,000	736,000	727,000	470,000						3,590,000
Capital Reserve	1,270,000		306,000		300,000						1,876,000
W/S Debt	21,016,000	23,062,000	10,716,000	14,267,000	2,351,000	5,880,000					77,292,000
W/S Revenue - Cash	825,000	600,000	803,000	790,000							3,018,000
Grants						8,992,000			6,652,800		15,644,800
Other Funding Sources	329,000	751,700	780,000								1,860,700
TOTAL	\$ 24,550,000	\$ 200,068,700	\$ 18,984,000	\$ 18,851,000	\$ 90,673,000	\$ 17,120,000	\$ 24,284,000	\$ 736,000	\$ 8,316,000	\$ -	\$ 403,582,700

Project costs include escalation.

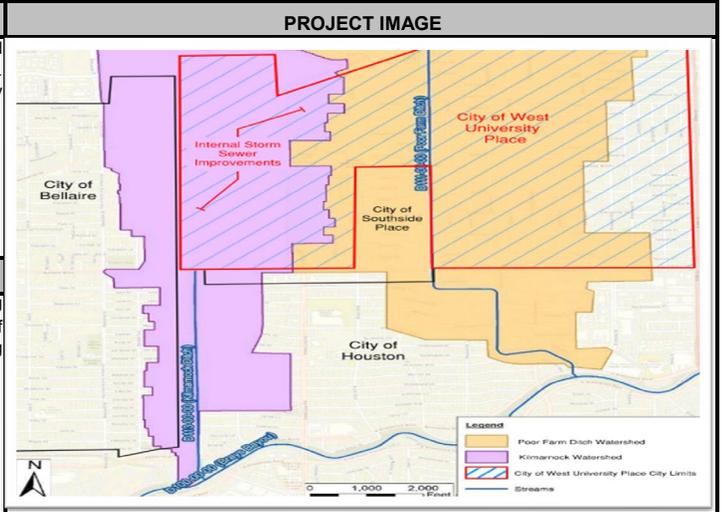
CITY OF WEST UNIVERSITY PLACE
2026 - 2035 CAPITAL IMPROVEMENT PLAN
DRAINAGE

PROJECT NO	PROJECT NAME	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 - 2035 ALLOCATION
DR2102	West Side Drainage Improvements		172,500,000	2,711,000		25,500,000		24,284,000				224,995,000
DR2302	Poor Farm Ditch (HCFCD)		200,000									200,000
DR3201	Buffalo Speedway Existing Storm Sewer Lining					9,128,000						9,128,000
DR3301	Offsite Detention					50,000,000						50,000,000
TOTAL		\$ -	\$ 172,700,000	\$ 2,711,000	\$ -	\$ 84,628,000	\$ -	\$ 24,284,000	\$ -	\$ -	\$ -	\$ 284,323,000

SOURCE OF FUNDS	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 - 2035 ALLOCATION	
GO or CO debt		172,700,000	2,711,000		84,628,000		24,284,000				284,323,000	
METRO												
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources												
TOTAL		\$ -	\$ 172,700,000	\$ 2,711,000	\$ -	\$ 84,628,000	\$ -	\$ 24,284,000	\$ -	\$ -	\$ -	\$ 284,323,000

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
West Side Drainage Improvements	DR2102	Public Works - Drainage

PROJECT DESCRIPTION
 Drainage improvements will include a new storm sewer trunkline extending from Bissonnet to Brays Bayou, internal storm sewer improvements, roadway paving and waterline replacement for various streets on the west side of the City. This is a multi-phase project with construction of the trunkline to Brays Bayou starting in 2026. This assumes a single box culvert from Bissonnet to Bellaire and dual box culverts from Bellaire to Brays Bayou. The design and construction of internal roadway drainage and paving improvements will be conducted in phases starting in 2028 with an estimated construction completion in 2032.



PROJECT JUSTIFICATION
 The City has completed several studies to evaluate drainage improvements that would provide flood relief to the west side of the City. This area was studied by HT&J (2021), Cobb Fendley (2023), and Half (2024). The goal of the proposed drainage improvements is to provide localized 100-year flood relief within the west side of the City. The major improvements include (1) a new storm sewer trunkline within the ELPH Enterprised pipeline corridor on the west side of the City; (2) rerouting existing storm sewer network for efficiency and direct towards new trunkline; and (3) upsizing storm sewer throughout the west side.

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											PROJECT TOTAL	
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035		
Prelim. Engineering Report	\$1,392,504												\$1,392,504
Land/Right of Way	\$4,700,000												\$4,700,000
Design/Surveying	\$4,116,785			\$2,711,000		\$2,500,000							\$9,327,785
Construction			\$172,500,000			\$23,000,000		\$24,284,000					\$219,784,000
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS	\$10,209,289	\$0	\$172,500,000	\$2,711,000	\$0	\$25,500,000	\$0	\$24,284,000	\$0	\$0	\$0	\$0	\$235,204,289

FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											PROJECT TOTAL	
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035		
GO or CO debt	\$5,505,000		\$172,500,000	\$2,711,000		\$25,500,000		\$24,284,000					\$230,500,000
METRO													
Capital Reserve	\$4,700,000												\$4,700,000
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES	\$10,205,000	\$0	\$172,500,000	\$2,711,000	\$0	\$25,500,000	\$0	\$24,284,000	\$0	\$0	\$0	\$0	\$235,200,000

¹Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION										
Poor Farm Ditch (HCFCD)		DR2302	Public Works - Drainage										
PROJECT DESCRIPTION		PROJECT IMAGE											
As part of Harris County Flood Control District's (HCFCD) Poor Farm Ditch project between University Blvd. and Bellaire Blvd., the county has requested enhanced access control measures (fencing, gates, and replacement of pedestrian bridge on south side of University, etc.) along the maintenance pathway and per the Interlocal Agreement with HCFCD, that City of West University Place would be responsible for those increased costs.													
PROJECT JUSTIFICATION													
The October 9, 2024, interlocal agreement with Harris County Flood Control District, obligates the City of West University Place to pay the cost above HCFCD's design standards.													
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	PROJECT TOTAL	
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying	\$150,000											\$150,000	
Construction			\$200,000									\$200,000	
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS	\$150,000	\$0	\$200,000	\$0	\$350,000								
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	PROJECT TOTAL	
GO or CO debt			\$200,000									\$200,000	
METRO													
Capital Reserve	\$150,000											\$150,000	
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES	\$150,000	\$0	\$200,000	\$0	\$350,000								
¹ Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION									
Buffalo Speedway Existing Storm Sewer Lining		DR3201		Public Works- Drainage									
PROJECT DESCRIPTION		PROJECT IMAGE											
Lining of the existing storm sewer on Buffalo Speedway from north of Holcomb to Amherst on the east side of Buffalo Speedway and from south of Holcomb to Amerherst on the west side of Buffalo Speedway. The project includes heavy cleaning of pipe (if needed) and lining for approximately 9600 LF of 66-inch storm sewer and ~710 LF of 72-inch storm sewer.													
PROJECT JUSTIFICATION		Lining of the pipe will ensure the future structural integrity of the 1940s storm sewer pipes that remain underground and are being utilized as underground detention for Buffalo Speedway.											
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	PROJECT TOTAL	
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying						\$150,000						\$150,000	
Construction						\$8,978,000						\$8,978,000	
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS	\$0	\$0	\$0	\$0	\$0	\$9,128,000	\$0	\$0	\$0	\$0	\$0	\$9,128,000	
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	PROJECT TOTAL	
GO or CO debt						\$9,128,000						\$9,128,000	
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$9,128,000	\$0	\$0	\$0	\$0	\$0	\$9,128,000	
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION										
Offsite Detention		DR3301	Public Works - Drainage										
PROJECT DESCRIPTION		PROJECT IMAGE											
Construction of a storm water detention basin(s) along Brays Bayou to provide necessary storm water detention to support the City's past and future storm sewer improvement projects. A placeholder for a to be determined project to acquire land, design, and construction for offsite detention.													
PROJECT JUSTIFICATION													
The installation of this offsite detention system will enable the city to take advantage of the full transmission capacity of the city storm system.													
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	PROJECT TOTAL	
Prelim. Engineering Report													
Land/Right of Way						\$10,000,000						\$10,000,000	
Design/Surveying						\$5,000,000						\$5,000,000	
Construction						\$35,000,000						\$35,000,000	
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS	\$0	\$0	\$0	\$0	\$0	\$50,000,000	\$0	\$0	\$0	\$0	\$0	\$50,000,000	
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	PROJECT TOTAL	
GO or CO debt						\$50,000,000						\$50,000,000	
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$50,000,000	\$0	\$0	\$0	\$0	\$0	\$50,000,000	
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

CITY OF WEST UNIVERSITY PLACE
 2026 - 2035 CAPITAL IMPROVEMENT PLAN
 FACILITIES & TECHNOLOGY

PROJECT NO	PROJECT NAME	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 - 2035 ALLOCATION
IT3001	Dispatch Radio Equipment					300,000						300,000
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000

SOURCE OF FUNDS	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 - 2035 ALLOCATION	
GO or CO debt												
METRO												
Capital Reserve					300,000						300,000	
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources												
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION										
Dispatch Radio Equipment		IT3001	Information Technology										
PROJECT DESCRIPTION		PROJECT IMAGE											
Dispatch radio equipment, the central communication hub used by emergency responders to coordinate activities and respond to incidents, is facing a technological refresh. This complex system, essentially sophisticated interfaces allowing dispatchers to manage multiple radio channels and communicate with field personnel, requires an upgrade as Motorola ends support for the existing 2010-era models in 2027. This necessitates a coordinated effort between the Police department and the City of Houston, whose own infrastructure upgrades are crucial for compatibility with the new consoles. Components include: 3 workstations, software updates, network infrastructure, radio gateway, encryption modules, failover equipment, and backup radios.													
PROJECT JUSTIFICATION													
In 2027 Motorola will be ending support for the existing dispatch radio equipment. This radio equipment was purchased in 2010. This project is contingent on timing with the City of Houston updating their equipment.													
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction													
Equipment and Furniture													
Technology						\$300,000						\$300,000	
Contingency													
TOTAL COSTS	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000	
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
GO or CO debt													
METRO													
Capital Reserve						\$300,000						\$300,000	
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000	
¹ Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	O & M TOTAL	

CITY OF WEST UNIVERSITY PLACE
2026 - 2035 CAPITAL IMPROVEMENT PLAN
PARKS

PROJECT NO	PROJECT NAME	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 - 2035 ALLOCATION
PK2403	Recreation Center Pump Room Enclosure	197,000										197,000
PK2601	Recreation Center Cardio/Weight Room Enhancement and Expansion	1,335,000										1,335,000
PK2701	Recreation Center Playground Improvements		90,200									90,200
PK2702	Park Lighting Improvements		172,500									172,500
PK2801	Liberty Hill Park Improvements			193,000								193,000
PK2802	Friends Park Improvements			79,000								79,000
PK2803	Racquetball Court Conversion to Multipurpose Room			306,000								306,000
	TOTAL	\$ 1,532,000	\$ 262,700	\$ 578,000	\$ -	\$ 2,372,700						

SOURCE OF FUNDS	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 - 2035 ALLOCATION
GO or CO debt											
METRO											
Capital Reserve	1,270,000		306,000								1,576,000
W/S Debt											
W/S Revenue - Cash											
Grants											
Other Funding Sources	262,000	262,700	272,000								796,700
	TOTAL	\$ 1,532,000	\$ 262,700	\$ 578,000	\$ -	\$ 2,372,700					

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION									
Pump Room Enclosure		PK2403	PARD/Recreation									
PROJECT DESCRIPTION		PROJECT IMAGE										
<p>This project was originally scheduled for 2024, and funding was approved as part of the CIP at that time. However, the original amount budgeted of \$80K was lower than the estimated cost of the project, which was \$130K and required engineered plans. Since Rec center updates were included as part of the Phase II Master Plan, it was determined that this project would be incorporated into those plans. Staff recommends that this project be completed in Phase I of the Rec Center improvements. The pool's mechanical and filtration systems rely on high-value equipment, including pumps, filters, heaters, and control units. Currently, this equipment is exposed or only partially sheltered, making it vulnerable to harsh weather conditions such as rain, snow, humidity, and extreme temperature fluctuations. Repeated exposure to these elements has already resulted in signs of wear, corrosion, and occasional equipment failures.</p>												
PROJECT JUSTIFICATION												
<p>An enclosed pump room will offer a controlled environment that shields equipment from rain, freezing temperatures, wind, and sun, all of which can cause significant deterioration over time and have the potential to cause major issues/damage during extreme weather events. Damage from weather exposure often results in unplanned downtime and emergency repairs. A properly designed enclosure reduces the frequency and severity of such incidents, leading to lower maintenance costs and more consistent pool operations.</p>												
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying	\$15,000	\$7,000										\$22,000
Construction	\$85,000	\$165,000										\$250,000
Equipment and Furniture												
Technology												
Contingency		\$25,000										\$25,000
TOTAL COSTS	\$100,000	\$197,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$297,000
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve	\$100,000	\$197,000										\$297,000
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$100,000	\$197,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$297,000
'Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION									
Cardio/Weight Room Enhancement and Expansion		PK2601	PARD/Recreation									
PROJECT DESCRIPTION		PROJECT IMAGE										
<p>The Parks & Recreation Board recommended a phased approach for Recreation Center Improvements. Phase 1 of the Rec Center project aims to enhance and expand the existing cardio/weight room to better accommodate the growing fitness needs of our community. The current space, or lack thereof, has been the number one complaint since the facility opened in 2010. The primary goal is to optimize the use of the space to allow for the addition of new cardio machines (treadmills, stairmaster, adaptive motion trainers, ellipticals, bikes, etc.) and strength-training equipment, while also creating designated areas for floor-based exercise and functional training.</p>												
PROJECT JUSTIFICATION												
<p>Our goal is to retain and attract residents by enhancing their on-site experience. Many residents have expressed a desire for a facility that rivals local gyms in terms of space, equipment, and overall environment. By investing in these improvements, we hope to boost member satisfaction, increase membership sales, and enhance the workout experience for our residents.</p>												
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying		\$140,000										\$140,000
Construction		\$845,000										\$845,000
Equipment and Furniture		\$309,000										\$309,000
Technology												
Contingency		\$41,000										\$41,000
TOTAL COSTS	\$0	\$1,335,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,335,000
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve		\$1,073,000										\$1,073,000
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -		\$262,000										\$262,000
TOTAL SOURCES	\$0	\$1,335,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,335,000
Explain & Identify Type of Other Sources: Friends of West University Fund - Pending recommendation from Parks & Recreation Board and funding approval by Friends of West University Parks Fund (\$262,000)												
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION								
Recreation Center Playground Improvements		PK2701										
PROJECT DESCRIPTION		PROJECT IMAGE										
Project will be based on assessment and citizen input. Items being considered include: new artificial turf for fall zones, update and paint playground equipment, repair fence, relocate gates entry if fall zone allows, powder coat steel benches, and professionally clean the shade coverings.												
PROJECT JUSTIFICATION				Recommendation of Parks and Open Space Master Plan.								
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying												
Construction			\$82,000									\$82,000
Equipment and Furniture												
Technology												
Contingency			\$8,200									\$8,200
TOTAL COSTS	\$0	\$0	\$90,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,200
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -			\$90,200									\$90,200
TOTAL SOURCES	\$0	\$0	\$90,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,200
Explain & Identify Type of Other Sources: Friends of West University Fund - Pending recommendation from Parks & Recreation Board and funding approval by Friends of West University Parks Fund.												
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION									
Lighting Improvements		PK2702	PARD									
PROJECT DESCRIPTION		PROJECT IMAGE										
Lighting improvements throughout the parks and recreation facilities to improve visibility and safety based on a lighting assessment. Included in the lighting improvements are Colonial Park, Wier Park, Liberty Hill, Huffington Park, Friends Park, Hughes Park, Recreation Center Track/Playground, Judson Park, Whitt Johnson Park.												
PROJECT JUSTIFICATION												
Recommendation of Parks and Open Space Master Plan.												
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying												
Construction			\$150,000									\$150,000
Equipment and Furniture												
Technology												
Contingency			\$22,500									\$22,500
TOTAL COSTS	\$0	\$0	\$172,500	\$0	\$172,500							
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -			\$172,500									\$172,500
TOTAL SOURCES	\$0	\$0	\$172,500	\$0	\$172,500							
Explain & Identify Type of Other Sources: Friends of West University Fund - Pending recommendation from Parks & Recreation Board and funding approval by Friends of West University Parks Fund.												
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION									
Liberty Hill Park Improvements		PK2801	Parks & Rec - Parks Maintenance									
PROJECT DESCRIPTION		PROJECT IMAGE										
As part of the Park Redevelopment Program, Liberty Hill Park is scheduled for evaluation to identify opportunities for improvements and modernization. This project will assess current park conditions and explore potential enhancements that align with broader community and infrastructure improvements. Opportunities under consideration include: integration of lighting and landscaping, public art installations, and signage replacement at Bissonnet and Wesleyan. At this time, no formal designs or cost estimates have been developed.												
PROJECT JUSTIFICATION												
Recommendation of Parks and Open Space Master Plan.												
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying				\$25,000								\$25,000
Construction				\$100,000								\$100,000
Equipment and Furniture				\$58,000								\$58,000
Technology												
Contingency				\$10,000								\$10,000
TOTAL COSTS	\$0	\$0	\$0	\$193,000	\$0	\$193,000						
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -				\$193,000								\$193,000
TOTAL SOURCES	\$0	\$0	\$0	\$193,000	\$0	\$193,000						
¹ Explain & Identify Type of Other Sources: Friends of West University Fund - Pending recommendation from Parks & Recreation Board and funding approval by Friends of West University Parks Fund.												
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	O & M TOTAL

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION									
Friends Park Improvements		PK2802											
PROJECT DESCRIPTION		PROJECT IMAGE											
Project will be based on assessment and citizen input. Items being considered include: removal of eastern red cedar, install Friends Park Story Board Sign, level out interior turf ring and install new artificial turf, repair pavers areas, stain and improve gazebo and furnishings, solar lighting upgrades.													
PROJECT JUSTIFICATION													
Recommendation of parks and open space master plan.													
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction				\$72,000									\$72,000
Equipment and Furniture													
Technology													
Contingency				\$7,000									\$7,000
TOTAL COSTS	\$0	\$0	\$0	\$79,000	\$0	\$79,000							
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -				\$79,000									\$79,000
TOTAL SOURCES	\$0	\$0	\$0	\$79,000	\$0	\$79,000							
Explain & Identify Type of Other Sources: Friends of West University Fund - Pending recommendation from Parks & Recreation Board and funding approval by Friends of West University Parks Fund.													
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION									
Racquetball Conversion to Multi-Functional Space		PK2803	PARD/Recreation									
PROJECT DESCRIPTION		PROJECT IMAGE										
<p>The Parks & Recreation Board recommended a phased approach for Recreation Center Improvements. No date has been established for this project, but the Parks and Recreation Board noted it as a lower priority over the initial Phase I improvements recommended. This project involves the renovation and transformation of the existing racquetball and squash courts into a versatile, multi-functional space designed to better serve the evolving needs of our community. The project would remove the existing dividing wall between the two courts and install a high-quality, moveable partition. This adaptable solution would allow the space to function as either a single large room or two separate activity areas, depending on the schedule and program requirements. When open, the combined space would be ideal for hosting larger fitness classes, community meetings, children's sports clinics, and camp space. When divided, the rooms could simultaneously support smaller group activities such as yoga, dance, art classes, or educational workshops.</p>												
PROJECT JUSTIFICATION		<p>Currently, the courts are underutilized, with limited participation from residents and members. This valuable square footage has the potential to be repurposed into a dynamic area that can accommodate a wider variety of programs and activities, maximizing community engagement and facility use.</p>										
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying				\$7,800								\$7,800
Construction				\$258,200								\$258,200
Equipment and Furniture				\$12,000								\$12,000
Technology												
Contingency				\$28,000								\$28,000
TOTAL COSTS	\$0	\$0	\$0	\$306,000	\$0	\$306,000						
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve				\$306,000								\$306,000
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$0	\$0	\$306,000	\$0	\$306,000						
<p>¹Explain & Identify Type of Other Sources: Friends of West University Fund - Pending recommendation from Parks & Recreation Board and funding approval by Friends of West University Parks Fund.</p>												
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

**CITY OF WEST UNIVERSITY PLACE
2026 - 2035 CAPITAL IMPROVEMENT PLAN
STREETS**

PROJECT NO	PROJECT NAME	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 - 2035 ALLOCATION
ST2202	Weslayan Traffic Signal Replacement			458,000								458,000
ST2601	Westside Roadway Reconstruction Phase 2	149,000	2,002,000									2,151,000
ST2602	Buffalo Speedway Pedestrian Enhancements	90,000				995,000	11,240,000					12,325,000
ST2603	University Blvd Pedestrian Enhancements	75,000							736,000	8,316,000		9,127,000
ST2604	Roadway Improvements	386,000	406,000	426,000	447,000	470,000						2,135,000
ST2605	Sidewalk Replacement	210,000	365,000	310,000	280,000							1,165,000
ST2606	Weslayan Street Pedestrian Mobility Enhancements	200,000										200,000
ST2701	Westside Roadway Reconstruction Phase 3		132,000	1,682,000								1,814,000
ST2702	Virginia Court Reconstruction		75,000	992,000								1,067,000
ST2801	Westside Roadway Reconstruction Phase 4 and Cast Iron WL Replacement			308,000	3,890,000							4,198,000
ST2901	Westside Roadway Reconstruction Phase 5				152,000	1,929,000						2,081,000
ST	Traffic Circle											
TOTAL		\$ 1,110,000	\$ 2,980,000	\$ 4,176,000	\$ 4,769,000	\$ 3,394,000	\$ 11,240,000	\$ -	\$ 736,000	\$ 8,316,000	\$ -	\$ 36,721,000

SOURCE OF FUNDS	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 - 2035 ALLOCATION
GO or CO debt	224,000	2,184,000	2,932,000	3,067,000	2,924,000	2,248,000		736,000	1,663,200		15,978,200
METRO	886,000	771,000	736,000	727,000	470,000						3,590,000
Capital Reserve											
W/S Debt				975,000							975,000
W/S Revenue - Cash											
Grants						8,992,000			6,652,800		15,644,800
Other Funding Sources		25,000	508,000								533,000
TOTAL		\$ 1,110,000	\$ 2,980,000	\$ 4,176,000	\$ 4,769,000	\$ 3,394,000	\$ -	\$ 736,000	\$ 8,316,000	\$ -	\$ 36,721,000

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Weslayan Traffic Signal Replacement	ST2202	Public Works - Streets
PROJECT DESCRIPTION	PROJECT IMAGE	
Replacement of Traffic Signals at the intersection of Wesleyan and Rice and Wesleyan and University. Improvements will include upgrades to the traffic signal management equipment, pedestrian signals, cabinets and internal components and will have the decorative finish to match the new poles installed on Buffalo Speedway.	<p>○ Location of Signal Upgrades</p>	
PROJECT JUSTIFICATION		
Traffic hardware and cabinet components at both intersections on Wesleyan have been identified for replacement. The proposed improvements will include the components recently installed on Buffalo Speedway which will standardize the signal equipment for all signals within the City. Staff will monitor market and go out for bid when beneficial to the City.		

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying	\$73,550			\$25,000									\$98,550
Construction	\$399,628			\$393,000									\$792,628
Equipment and Furniture													
Technology													
Contingency				\$40,000									\$40,000
TOTAL COSTS	\$473,178	\$0	\$0	\$458,000	\$0	\$931,178							

FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
GO or CO debt													
METRO	\$130,200												\$130,200
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -	\$342,978			\$458,000									\$800,978
TOTAL SOURCES	\$473,178	\$0	\$0	\$458,000	\$0	\$931,178							

¹Explain & Identify Type of Other Sources: Asset Replacement Funds- \$702,800 and Fund 325 fund balance \$100K.

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION									
Westside Roadway Reconstruction Phase 2		ST2601	Public Works - Streets									
PROJECT DESCRIPTION		PROJECT IMAGE										
The project includes the full reconstruction of the streets identified in Phase 2 including Community from Bissonnet to Amherst and Community from Amherst to Case.												
PROJECT JUSTIFICATION												
The streets on the west side of the City were originally constructed between the 1940s-1950s and consisted of concrete pavements with curbs. During the 1990's, the City reconstructed a large portion of its streets on the west side of the City. Some of the streets received improvements to the sanitary sewer which required an approximately 4-foot width strip of concrete to be replaced. As a result, many of the streets on the west side have concrete utility patches and concrete of various ages. The existing pavement conditions range from poor to satisfactory. Poor pavement generally exhibits lower ride quality, significant or excessive cracking, utility patching and other pavement deficiencies. Satisfactory pavement has acceptable ride quality and minor cracking. Fair pavement conditions have qualities of varying degrees between satisfactory and poor conditions. The City intends to fully reconstruct roadway segments noted to be in poor and fair condition.												
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS										
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying		\$149,000										\$149,000
Construction			\$1,820,000									\$1,820,000
Equipment and Furniture												
Technology												
Contingency			\$182,000									\$182,000
TOTAL COSTS	\$0	\$149,000	\$2,002,000	\$0	\$2,151,000							
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES										
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt		\$149,000	\$2,002,000									\$2,151,000
METRO												
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$149,000	\$2,002,000	\$0	\$2,151,000							
¹ Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET		2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION									
Buffalo Speedway Pedestrian Enhancements		ST2602	Public Works - Streets									
PROJECT DESCRIPTION		PROJECT IMAGE										
Installation of new 8-12-foot-wide pathways along both sides of Buffalo Speedway from Bissonnet to Holcombe. The budget for this project does not include consideration for trees, and possible relocation of CenterPoint poles and street lights and other city owned infrastructure.												
PROJECT JUSTIFICATION												
Provide pedestrian enhancements to improve mobility along Buffalo Speedway from Bissonnet to Holcombe.												
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report		\$90,000										\$90,000
Land/Right of Way												
Design/Surveying						\$995,000						\$995,000
Construction							\$11,240,000					\$11,240,000
Equipment and Furniture												
Technology												
Contingency												
TOTAL COSTS	\$0	\$90,000	\$0	\$0	\$0	\$995,000	\$11,240,000	\$0	\$0	\$0	\$0	\$12,325,000
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt						\$995,000	\$2,248,000					\$3,243,000
METRO		\$90,000										\$90,000
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants							\$8,992,000					\$8,992,000
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$90,000	\$0	\$0	\$0	\$995,000	\$11,240,000	\$0	\$0	\$0	\$0	\$12,325,000
¹ Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
University Blvd Pedestrian Enhancements	ST2603	Public Works - Streets
PROJECT DESCRIPTION	PROJECT IMAGE	
Installation of new 8-12-foot-wide pathways along both sides of University Boulevard from the bridge at Poor Farm Ditch to Kirby. The budget for this project does not include consideration for trees and possible relocation of CenterPoint poles and street lights and other city owned infrastructure.		
PROJECT JUSTIFICATION		
Provide pedestrian enhancements to improve mobility along University from Poor Farm Ditch to Kirby.		

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report		\$75,000										\$75,000
Land/Right of Way												
Design/Surveying									\$736,000			\$736,000
Construction										\$8,316,000		\$8,316,000
Equipment and Furniture												
Technology												
Contingency												
TOTAL COSTS	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$736,000	\$8,316,000	\$0	\$9,127,000

FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt		\$75,000							\$736,000	\$1,663,200		\$2,474,200
METRO												
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants										\$6,652,800		\$6,652,800
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$736,000	\$8,316,000	\$0	\$9,127,000

¹Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Roadway Improvements	ST2604	Public Works - Streets
PROJECT DESCRIPTION	PROJECT IMAGE	
Complete isolated panel replacement, slab leveling, joint repair and curb replacements as identified in the Pavement Management Report. This is year three of an eight-year improvement schedule.		
PROJECT JUSTIFICATION		
The City currently owns and maintains approximately 50 centerline miles of streets which were generally constructed between 1999 and 2005. In March 2022, Terracon conducted pavement engineering evaluations and prepared an 8-year pavement management work plan for the City. The report provides recommended improvements such as joint repair, curb replacement, isolated panel replacement, slab leveling, and total reconstruction.		

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying												
Construction		\$386,000	\$406,000	\$426,000	\$447,000	\$470,000						\$2,135,000
Equipment and Furniture												
Technology												
Contingency												
TOTAL COSTS	\$0	\$386,000	\$406,000	\$426,000	\$447,000	\$470,000	\$0	\$0	\$0	\$0	\$0	\$2,135,000

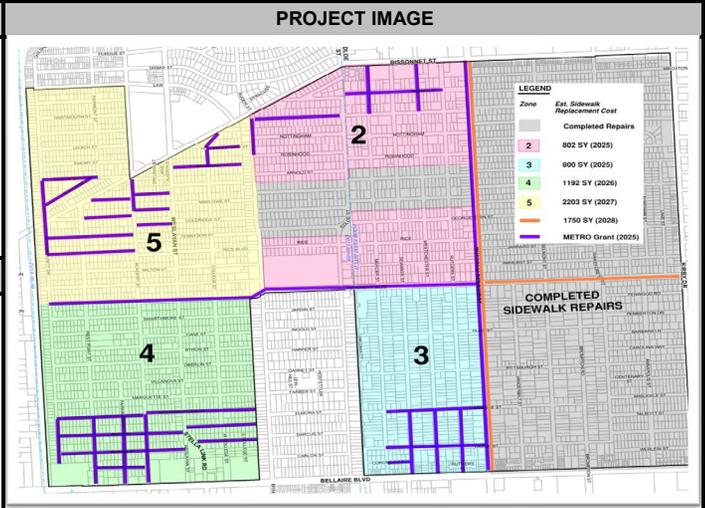
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO		\$386,000	\$406,000	\$426,000	\$447,000	\$470,000						\$2,135,000
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$386,000	\$406,000	\$426,000	\$447,000	\$470,000	\$0	\$0	\$0	\$0	\$0	\$2,135,000

¹Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Sidewalk Replacement	ST2605	Public Works - Streets

PROJECT DESCRIPTION
 Replacement of deficient sidewalk panels through out the City to provide safe pedestrian travel. 2029 includes replacement of sidewalk panels that were previously shaved to level the panel.



PROJECT JUSTIFICATION
 Replacement of deficient sidewalk panels through out the City to ensure compliance with ADA standards and enhance pedestrian mobility.

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying												
Construction		\$210,000	\$365,000	\$310,000	\$280,000							\$1,165,000
Equipment and Furniture												
Technology												
Contingency												
TOTAL COSTS	\$0	\$210,000	\$365,000	\$310,000	\$280,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,165,000

FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO		\$210,000	\$365,000	\$310,000	\$280,000							\$1,165,000
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$210,000	\$365,000	\$310,000	\$280,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,165,000

¹Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Weslayan Street Pedestrian Mobility Enhancements	ST2606	Public Works

PROJECT DESCRIPTION
 Install pedestrian mobility enhancements which may include enhanced pedestrian crossings along Weslayan, additional lighting at signalized intersections, modifications to signal timing or other various improvements.

PROJECT IMAGE



PROJECT JUSTIFICATION
 Ensuring safe pedestrian mobility between our parks, schools and other places of interest through out the City is very important. The work along Weslayan builds upon the work already completed at our signalized intersections on Weslayan St. and Buffalo Speedway to improve pedestrian safety.

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying		\$50,000										
Construction		\$150,000										
Equipment and Furniture												
Technology												
Contingency												
TOTAL COSTS	\$0	\$200,000	\$0									

FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO		\$200,000										
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$200,000	\$0									

¹Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION									
Westside Roadway Reconstruction Phase 3		ST2701	Public Works - Streets									
PROJECT DESCRIPTION		PROJECT IMAGE										
The project includes the full reconstruction of the streets identified in Phase 3 including Ruskin from Community to West Point, Ruskin from Academy to Wesleyan, and Byron from Wesleyan to College.												
PROJECT JUSTIFICATION												
The streets on the west side of the City were originally constructed between the 1940s-1950s and consisted of concrete pavements with curbs. During the 1990's, the City reconstructed a large portion of its streets on the west side of the City. Some of the streets received improvements to the sanitary sewer which required an approximately 4-foot width strip of concrete to be replaced. As a result, many of the streets on the west side have concrete utility patches and concrete of various ages. The existing pavement conditions range from poor to satisfactory. Poor pavement generally exhibits lower ride quality, significant or excessive cracking, utility patching and other pavement deficiencies. Satisfactory pavement has acceptable ride quality and minor cracking. Fair pavement conditions have qualities of varying degrees between satisfactory and poor conditions. The City intends to fully reconstruct roadway segments noted to be in poor and fair condition.												
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS										
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying			\$132,000									\$132,000
Construction				\$1,529,000								\$1,529,000
Equipment and Furniture												
Technology												
Contingency				\$153,000								\$153,000
TOTAL COSTS	\$0	\$0	\$132,000	\$1,682,000	\$0	\$1,814,000						
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES										
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt			\$132,000	\$1,682,000								\$1,814,000
METRO												
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$0	\$132,000	\$1,682,000	\$0	\$1,814,000						
¹ Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET		2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Virginia Court Reconstruction	ST2702	Public Works - Streets
PROJECT DESCRIPTION	PROJECT IMAGE	
The project includes the reconstruction of approximately 425 linear feet of concrete roadway and sidewalk as well as replacement of the existing 2-inch water line and existing 6-inch sanitary sewer on Virginia Court. The project will be constructed concurrently with or after HCFCD Poor Farm Ditch reconstruction. The project will also include planting and irrigation in conjunction with the Poor Farm Ditch project.		
PROJECT JUSTIFICATION		
In March 2022, Terracon conducted pavement engineering evaluations and prepared a pavement management workplan for the City. The plan identified Virginia Court as requiring total reconstruction. The sanitary sewer and water line were also identified for replacement. The project will also include planting and irrigation within the planter boxes being installed by HCFCD as part of the Poor Farm Ditch project.		

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying			\$75,000									\$75,000
Construction				\$901,000								\$901,000
Equipment and Furniture												
Technology												
Contingency				\$91,000								\$91,000
TOTAL COSTS	\$0	\$0	\$75,000	\$992,000	\$0	\$1,067,000						

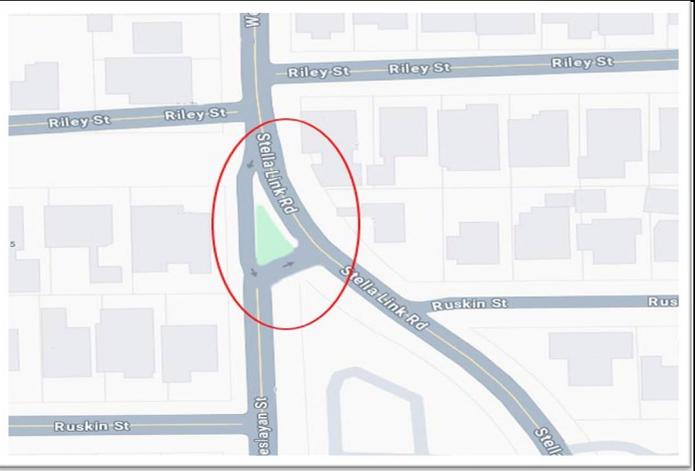
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt			\$50,000	\$942,000								\$992,000
METRO												
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -			\$25,000	\$50,000								\$75,000
TOTAL SOURCES	\$0	\$0	\$75,000	\$992,000	\$0	\$1,067,000						

¹Explain & Identify Type of Other Sources: Fund 325 fund balance \$25K, Tree Trust \$50K

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION									
Westside Roadway Reconstruction Phase 4 and Cast Iron WL Replacement		ST2801	Public Works - Streets									
PROJECT DESCRIPTION		PROJECT IMAGE										
The project includes the full reconstruction of the streets identified in Phase 4 including Cason from West Point to Fairhaven, Academy from Ruskin to Bellaire, Wesleyan from Ruskin to Bellaire, Riley from Wesleyan to College, and Villanova from Academy to Wesleyan. The project also includes replacement of existing pre-1939 cast iron waterlines on these streets.												
PROJECT JUSTIFICATION		The streets on the west side of the City were originally constructed between the 1940s-1950s and consisted of concrete pavements with curbs. During the 1990's, the City reconstructed a large portion of its streets on the west side of the City. Some of the streets received improvements to the sanitary sewer which required an approximately 4-foot width strip of concrete to be replaced. As a result, many of the streets on the west side have concrete utility patches and concrete of various ages. The existing pavement conditions range from poor to satisfactory. Poor pavement generally exhibits lower ride quality, significant or excessive cracking, utility patching and other pavement deficiencies. Satisfactory pavement has acceptable ride quality and minor cracking. Fair pavement conditions have qualities of varying degrees between satisfactory and poor conditions. The City intends to fully reconstruct roadway segments noted to be in poor and fair condition.										
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS										
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying				\$308,000								\$308,000
Construction					\$3,536,000							\$3,536,000
Equipment and Furniture												
Technology												
Contingency					\$354,000							\$354,000
TOTAL COSTS	\$0	\$0	\$0	\$308,000	\$3,890,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,198,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES										
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt				\$308,000	\$2,915,000							\$3,223,000
METRO												
Capital Reserve												
W/S Debt					\$975,000							\$975,000
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$0	\$0	\$308,000	\$3,890,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,198,000
¹ Explain & Identify Type of Other Sources: Estimated cost of Cast Iron WL replacement is \$975,000.												
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION										
Westside Roadway Reconstruction Phase 5		ST2901	Public Works - Streets										
PROJECT DESCRIPTION		PROJECT IMAGE											
The project includes the full reconstruction of the streets identified in Phase 5 including Swarthmore from College to Dead End, Case from College to Dead End, and Oberlin from College to Dead End.													
PROJECT JUSTIFICATION													
The streets on the west side of the City were originally constructed between the 1940s-1950s and consisted of concrete pavements with curbs. During the 1990's, the City reconstructed a large portion of its streets on the west side of the City. Some of the streets received improvements to the sanitary sewer which required an approximately 4-foot width strip of concrete to be replaced. As a result, many of the streets on the west side have concrete utility patches and concrete of various ages. The existing pavement conditions range from poor to satisfactory. Poor pavement generally exhibits lower ride quality, significant or excessive cracking, utility patching and other pavement deficiencies. Satisfactory pavement has acceptable ride quality and minor cracking. Fair pavement conditions have qualities of varying degrees between satisfactory and poor conditions. The City intends to fully reconstruct roadway segments noted to be in poor and fair condition.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying						\$152,000							\$152,000
Construction							\$1,753,000						\$1,753,000
Equipment and Furniture													
Technology													
Contingency							\$176,000						\$176,000
TOTAL COSTS		\$0	\$0	\$0	\$0	\$152,000	\$1,929,000	\$0	\$0	\$0	\$0	\$0	\$2,081,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt						\$152,000	\$1,929,000						\$2,081,000
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES		\$0	\$0	\$0	\$0	\$152,000	\$1,929,000	\$0	\$0	\$0	\$0	\$0	\$2,081,000
¹ Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION										
Weslayn St. & Stella Link Rd. Intersection Improvements													
PROJECT DESCRIPTION		PROJECT IMAGE											
Construct improvements to the intersection of Stella Link Rd., Weslayan St., Riley St. and Ruskin St. to improve traffic and pedestrian safety in along this stretch of roadway, which may include reconfiguring the intersection's geometry.													
PROJECT JUSTIFICATION													
Ensuring safe pedestrian mobility between our parks, schools and other places of interest through out the City is very important. The work along Weslayan builds upon the work already completed at our signalized intersections on Weslayan St. and Buffalo Speedway to improve pedestrian safety.													
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction													
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
¹ Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET		2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL		

**WEST UNIVERSITY PLACE
2026 - 2035 CAPITAL IMPROVEMENT PLAN
WATER**

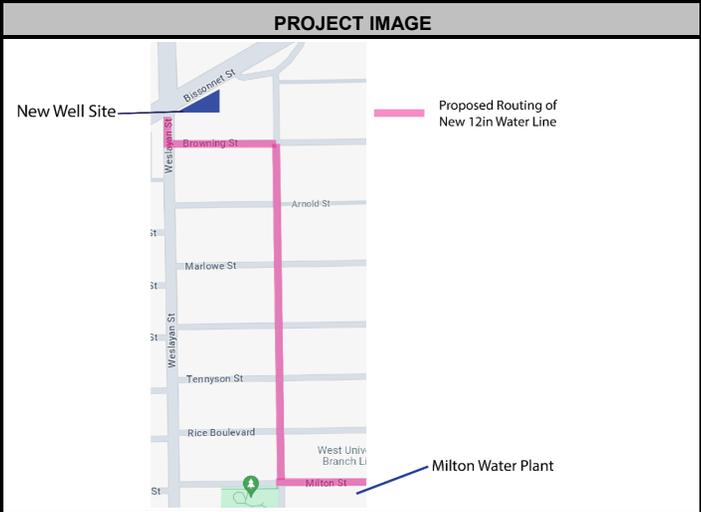
PROJECT NO	PROJECT NAME	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 - 2035 ALLOCATION
WA2407	Wakeforest Water Plant Improvements		5,475,000									5,475,000
WA2408	New Water Well No. 10		8,752,000									8,752,000
WA2409	Milton Water Plant Improvements	17,978,000										17,978,000
WA2501	Cast Iron Water Line Replacement Phase II	2,460,000										2,460,000
WA2601	Cast Iron Water Line Replacement Phase III	567,000	4,648,000									5,215,000
WA2602	Bellaire Elevated Storage Tank (EST) Replacement		420,000	9,450,000								9,870,000
WA2701	Cast Iron Water Line Replacement Phase IV		226,000	1,843,000								2,069,000
WA2801	Cast Iron Water Line Replacement Phase V			226,000	1,401,000							1,627,000
WA2901	Cast Iron Water Line Replacement Phase VI				229,000	2,351,000						2,580,000
WA3001	Water Meter Replacements						5,880,000					5,880,000
TOTAL		\$ 21,005,000	\$ 19,521,000	\$ 11,519,000	\$ 1,630,000	\$ 2,351,000	\$ 5,880,000	\$ -	\$ -	\$ -	\$ -	\$ 61,906,000

SOURCE OF FUNDS	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 - 2035 ALLOCATION	
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt	20,438,000	18,457,000	10,716,000	840,000	2,351,000	5,880,000					58,682,000	
W/S Revenue - Cash	500,000	600,000	803,000	790,000							2,693,000	
Grants												
Other Funding Sources	67,000	464,000									531,000	
TOTAL		\$ 21,005,000	\$ 19,521,000	\$ 11,519,000	\$ 1,630,000	\$ 2,351,000	\$ 5,880,000	\$ -	\$ -	\$ -	\$ -	\$ 61,906,000

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION										
Wakeforest Water Plant Improvements		WA2407	Public Works - Water										
PROJECT DESCRIPTION		PROJECT IMAGE											
<p>Improvements at the Wakeforest Water Plant include increasing the booster pump capacity from 3,000 gpm to 4,000 gpm. Two booster pumps will be installed with the ability to install a third booster pump in the future, and suction and distribution piping will also be increased in size. Variable Frequency Drives (VFDs) will be installed for operation of booster pumps. The project includes replacement of all electrical equipment, a new motor control center (MCC), new CenterPoint electrical service and transformer, installation of a new generator, and new SCADA system. The MCC will be in a new 25'x15' building and the pumps will be placed on a concrete pad. The project also includes underground stormwater detention and site work. Contingency is built into construction.</p>													
PROJECT JUSTIFICATION													
<p>IDS Engineering Group completed extensive water modeling of the City's water system to determine improvements to ensure the City meets daily current and future demands for residents. Improvements at the Wakeforest Water Plant will improve pressure and flow throughout system and provide the ability to support future water service demand.</p>													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying		\$487,695											\$487,695
Construction				\$5,475,000									\$5,475,000
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS		\$487,695	\$0	\$5,475,000	\$0	\$5,962,695							
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt		\$487,695		\$5,475,000									\$5,962,695
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES		\$487,695	\$0	\$5,475,000	\$0	\$5,962,695							
¹ Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
New Water Well No. 10	WA2408	Public Works - Water

PROJECT DESCRIPTION
 Construct a new 1,500 gallon per minute (gpm) groundwater well on the site of former Water Well No. 7. The property is within the City of West U at the southeast corner of Bissonnet St. and Wesleyan St. The project also includes ~2800 linear feet of new 12" waterline to convey the groundwater from the well to the Milton Water Plant. Contingency is built into construction.



PROJECT JUSTIFICATION
 The city receives between 50 to 55 percent of its water supply from the City of Houston via surface water connections. Adding a new groundwater well to the City's system will provide enough capacity to replace the City of Houston water supply during a service interruption and maintain minimum system pressures during peak demand.

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying	\$713,639											\$713,639
Construction			\$8,752,000									\$8,752,000
Equipment and Furniture												
Technology												
Contingency												
TOTAL COSTS	\$713,639	\$0	\$8,752,000	\$0	\$9,465,639							

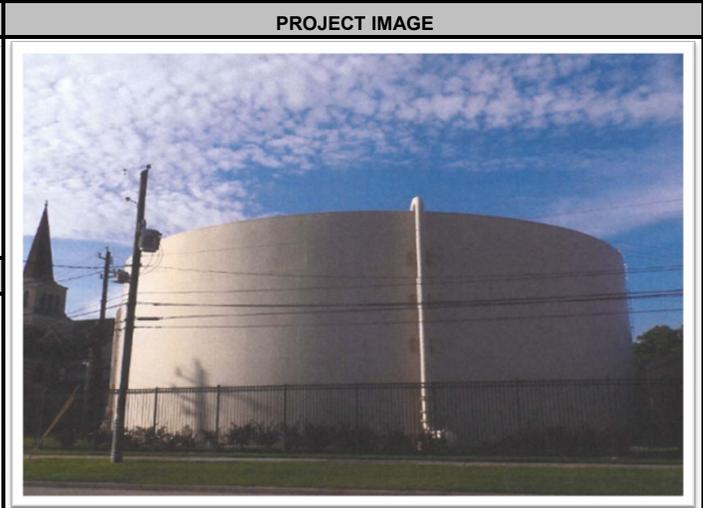
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt	\$713,639		\$8,752,000									\$9,465,639
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$713,639	\$0	\$8,752,000	\$0	\$9,465,639							

¹Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Milton Water Plant Improvements	WA2409	Public Works - Water

PROJECT DESCRIPTION
 The project includes a new pump and electrical building located to the west of the existing 1.5 MG GST. The pump building will include four booster pumps with the ability to add a fifth booster pump when needed. Improvements will also include suction and distribution piping, SCADA panel, MCC, new emergency generator, and new electrical service. The project also includes a new dual 2.0 MG GST at site of existing 1.5MG GST, chemical improvements, access drive and sitework, and new surface water meter vault. The new dual tank addresses the need for replacement of both GSTs. The project includes demolition of the existing 1.5 MG GST at the start of the project and demolition of the 0.4 MG GST at the completion of the project. Contingency is built into construction.



PROJECT JUSTIFICATION
 The City completed a comprehensive assessment of the City's water system to identify improvements needed to ensure that the City meets current and future needs of residents. The current pump building lacks the available space to add a pump to meet current demand, as well as additional pump that may be needed to meet future demand. Any improvements to the existing pump building would also require taking the existing station offline, which impacts the water service delivery for residents.

 The planned improvements will increase the City's pumping capacity and pressure throughout the entire system, while also ensuring the City's ability to meet future demand. Additionally, the existing 400,000-gallon (0.4MG) GST and 1,500,000-gallon (1.5MG) GST were constructed in 1957 and are due for replacement prior to 2030. The two existing tanks will be replaced with a single dual 2,000,000-gallon (2.0MG) GST in the existing location of the 1.5MG GST, which has a lower cost than replacing two individual GST and increase open space on the limited site.

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
Prelim. Engineering Report	\$163,925												\$163,925
Land/Right of Way													
Design/Surveying	\$1,518,000												\$1,518,000
Construction		\$17,978,000											\$17,978,000
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS	\$1,681,925	\$17,978,000	\$0	\$19,659,925									

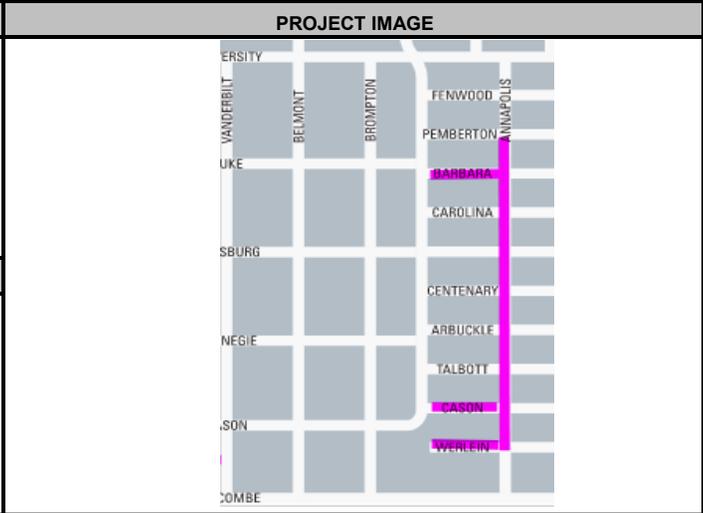
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt	\$981,925	\$17,978,000											\$18,959,925
W/S Revenue - Cash	\$700,000												\$700,000
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES	\$1,681,925	\$17,978,000	\$0	\$19,659,925									

¹Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Cast Iron Water Line Replacement Phase II	WA2501	Public Works - Water

PROJECT DESCRIPTION
 The City has identified cast iron water lines throughout the City that require replacement. Cast Iron Waterline Replacement 2025 includes water line replacements on Annapolis between Pemberton and Werlein, Barbara Ln between Wakeforest and Annapolis, Cason between Wakeforest and Annapolis, and Werlein between Wakeforest and Annapolis.



PROJECT JUSTIFICATION
 The pre-1939 cast iron pipes have been identified for replacement. The new water lines will provide the City with a more robust water distribution system, fewer unplanned disruptions, and lower repair costs.

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report	\$105,000											\$105,000
Land/Right of Way												
Design/Surveying	\$394,000											\$394,000
Construction		\$2,236,000										\$2,236,000
Equipment and Furniture												
Technology												
Contingency		\$224,000										\$224,000
TOTAL COSTS	\$499,000	\$2,460,000	\$0	\$2,959,000								

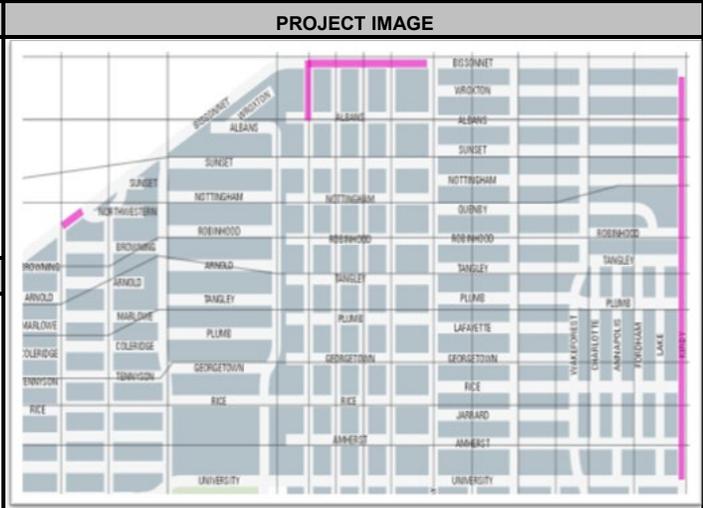
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt		\$2,460,000										\$2,460,000
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -	\$499,000											\$499,000
TOTAL SOURCES	\$499,000	\$2,460,000	\$0	\$2,959,000								

¹Explain & Identify Type of Other Sources: Fund 340 fund balance \$499K.

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Cast Iron Water Line Replacement Phase III	WA2601	Public Works - Water

PROJECT DESCRIPTION
 The City has identified cast iron water lines throughout the City that require replacement. Cast Iron Waterline Replacement 2026 includes water line replacements along Kirby Drive between Bissonnet and University, Bissonnet between Mercer and Buffalo Speedway, Mercer between Albans and Bissonnet, and Bissonnet between Wesleyan and Northwestern. These water lines are primarily within City of Houston right-of-way and will require approvals from City of Houston.



PROJECT JUSTIFICATION
 The pre-1939 cast iron pipes have been identified for replacement. The new water lines will provide the City with a more robust water distribution system, fewer unplanned disruptions, and lower repair costs.

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying		\$567,000											\$567,000
Construction			\$4,225,000										\$4,225,000
Equipment and Furniture													
Technology													
Contingency			\$423,000										\$423,000
TOTAL COSTS	\$0	\$567,000	\$4,648,000	\$0	\$5,215,000								

FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt			\$4,230,000										\$4,230,000
W/S Revenue - Cash		\$500,000	\$418,000										\$918,000
Grants													
Other Funding Sources ¹ -		\$67,000											\$67,000
TOTAL SOURCES	\$0	\$567,000	\$4,648,000	\$0	\$5,215,000								

¹Explain & Identify Type of Other Sources: Fund 340 fund balance \$67K.

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Bellaire Elevated Storage Tank (EST) Replacement	WA2602	Public Works - Water

PROJECT DESCRIPTION
 Construction of a new 300,000-gallon elevated storage tank (EST) at existing location and decommission existing Bellaire EST. The project will include the new EST, yard piping, a new disinfection system, new electrical controls and SCADA system, and removal of the existing Bellaire EST. The project will also include some minor utility relocations and paving replacement. Project assumes replacement of the elevated storage tank at the existing site.



PROJECT JUSTIFICATION
 The Bellaire EST was constructed in 1935 and has been identified for replacement. Replacing the Bellaire EST with the proposed 0.3 MG EST would provide the City with redundancy in the water system during peak hour demands and provides additional capacity that would allow flexibility to rehabilitate the Wakeforest EST and the City's GST's in the future.

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way				\$446,250								\$446,250
Design/Surveying			\$420,000									\$420,000
Construction				\$9,003,750								\$9,003,750
Equipment and Furniture												
Technology												
Contingency												
TOTAL COSTS	\$0	\$0	\$420,000	\$9,450,000	\$0	\$9,870,000						

FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt				\$9,450,000								\$9,450,000
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -			\$420,000									\$420,000
TOTAL SOURCES	\$0	\$0	\$420,000	\$9,450,000	\$0	\$9,870,000						

¹Explain & Identify Type of Other Sources: Fund 340 fund balance \$420K.

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Cast Iron Water Line Replacement Phase IV	WA2701	Public Works - Water
PROJECT DESCRIPTION	PROJECT IMAGE	
The City has identified cast iron water lines throughout the City that require replacement. Cast Iron Waterline Replacement 2027 includes water line replacement on University between West Point and College.		
PROJECT JUSTIFICATION		
The pre-1939 cast iron pipes have been identified for replacement. The new water lines will provide the City with a more robust water distribution system, fewer unplanned disruptions, and lower repair costs.		

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying			\$226,000									\$226,000
Construction				\$1,675,000								\$1,675,000
Equipment and Furniture												
Technology												
Contingency				\$168,000								\$168,000
TOTAL COSTS	\$0	\$0	\$226,000	\$1,843,000	\$0	\$2,069,000						

FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt				\$1,266,000								\$1,266,000
W/S Revenue - Cash			\$182,000	\$577,000								\$759,000
Grants												
Other Funding Sources ¹ -			\$44,000									\$44,000
TOTAL SOURCES	\$0	\$0	\$226,000	\$1,843,000	\$0	\$2,069,000						

¹Explain & Identify Type of Other Sources: Fund 340 fund balance

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION									
Cast Iron Water Line Replacement Phase V		WA2801	Public Works - Water									
PROJECT DESCRIPTION		PROJECT IMAGE										
The City has identified cast iron water lines throughout the City that require replacement. Cast Iron Waterline Replacement 2028 includes water line replacement of a waterline that serves townhouses along Bissonnet located within an alley between Buffalo Speedway and Wakeforest.												
PROJECT JUSTIFICATION												
The pre-1939 cast iron pipes have been identified for replacement. The new water lines will provide the City with a more robust water distribution system, fewer unplanned disruptions, and lower repair costs.												
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying				\$226,000								\$226,000
Construction					\$1,273,000							\$1,273,000
Equipment and Furniture												
Technology												
Contingency					\$128,000							\$128,000
TOTAL COSTS	\$0	\$0	\$0	\$226,000	\$1,401,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,627,000
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt					\$840,000							\$840,000
W/S Revenue - Cash				\$226,000	\$561,000							\$787,000
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$0	\$0	\$226,000	\$1,401,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,627,000
¹ Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET		2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Cast Iron Water Line Replacement Phase VI	WA2901	Public Works - Water
PROJECT DESCRIPTION	PROJECT IMAGE	
The City has identified cast iron water lines throughout the City that require replacement. Cast Iron Waterline Replacement 2029 includes water line replacements on Tangley between Wakeforest and Kirby, Fordham between Tangley and Plumb, and Lake between Plumb and Rice.		
PROJECT JUSTIFICATION		
The pre-1939 cast iron pipes have been identified for replacement. The new water lines will provide the City with a more robust water distribution system, fewer unplanned disruptions, and lower repair costs.		

PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying					\$229,000							\$229,000
Construction						\$2,137,000						\$2,137,000
Equipment and Furniture												
Technology												
Contingency						\$214,000						\$214,000
TOTAL COSTS	\$0	\$0	\$0	\$0	\$229,000	\$2,351,000	\$0	\$0	\$0	\$0	\$0	\$2,580,000

FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt						\$2,351,000						\$2,351,000
W/S Revenue - Cash					\$229,000							\$229,000
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$229,000	\$2,351,000	\$0	\$0	\$0	\$0	\$0	\$2,580,000

¹Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION									
Water Meter Replacements		WA3001	Public Works - Water									
PROJECT DESCRIPTION		PROJECT IMAGE										
Replacement of approximately 6,200 meters within the City of West University Place. This project will allow residential meters within the City of West University Place to have remote restrictions and shutoff functionality.												
PROJECT JUSTIFICATION												
The City of West University Place replaced all its commercial and residential meters in 2014. These meters have performed well over the last decade, but they will reach the end of their average service life in 2030.												
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying												
Construction												
Equipment and Furniture							\$5,880,000					\$5,880,000
Technology												
Contingency												
TOTAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$5,880,000	\$0	\$0	\$0	\$0	\$5,880,000
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt							\$5,880,000					\$5,880,000
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$5,880,000	\$0	\$0	\$0	\$0	\$5,880,000
¹ Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET		2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

CITY OF WEST UNIVERSITY PLACE
2026 - 2035 CAPITAL IMPROVEMENT PLAN
WASTEWATER

PROJECT NO	PROJECT NAME	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 - 2035 ALLOCATION
WW2601	Wastewater Treatment Plant Improvements	200,000	4,605,000									4,805,000
WW2602	Lift Station Condition Assessment	325,000										325,000
WW2603	WWTP Clarifier Rehabilitation	178,000			1,687,000							1,865,000
WW2604	WWTP Treatment Process Optimization	200,000			10,765,000							10,965,000
TOTAL		\$ 903,000	\$ 4,605,000	\$ -	\$ 12,452,000	\$ -	\$ 17,960,000					

SOURCE OF FUNDS	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2026 - 2035 ALLOCATION	
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt	578,000	4,605,000		12,452,000							17,635,000	
W/S Revenue - Cash	325,000										325,000	
Grants												
Other Funding Sources												
TOTAL		\$ 903,000	\$ 4,605,000	\$ -	\$ 12,452,000	\$ -	\$ 17,960,000					

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION										
Wastewater Treatment Plant Improvements		WW2601	Public Works										
PROJECT DESCRIPTION		PROJECT IMAGE											
Improvements at the WWTP will focus on replacing mechanical equipment with more effective and efficient equipment. In 2027, improvements will include disinfection and dichlorination improvements (conversion of chlorine gas system to liquid feed system and new dichlorination system), new headworks (including a mechanical step screen and grit chamber), and a non-potable water system for increased on-site water demand.													
PROJECT JUSTIFICATION													
The Wastewater Treatment Plant project will improve the WWTP's operational effectiveness, improve efficiency for maintenance, increase safety for plant operators and streamline the ability of the WWTP to comply with future state regulation changes.													
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying		\$200,000										\$200,000	
Construction			\$4,400,000									\$4,400,000	
Equipment and Furniture													
Technology													
Contingency			\$205,000									\$205,000	
TOTAL COSTS	\$0	\$200,000	\$4,605,000	\$0	\$4,805,000								
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt		\$200,000	\$4,605,000									\$4,805,000	
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES	\$0	\$200,000	\$4,605,000	\$0	\$4,805,000								
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION										
Lift Station Condition Assessment		WW2602	Public Works										
PROJECT DESCRIPTION		PROJECT IMAGE											
Assess all twelve lift stations to evaluate the physical condition and provide recommendations for any improvements. The objective of the assessment is to complete a physical evaluation of each of the lift stations, summarize the existing conditions of the lift stations, identify any upgrades required, provide a recommended priority list for the upgrades, and provide an engineer's opinion of probable cost to complete the recommended improvements.													
PROJECT JUSTIFICATION		The City's wastewater system is comprised of a sanitary sewer collection system, force mains and lift stations and the City's Wastewater Treatment Plant. The City has twelve (12) lift stations which pump wastewater from a lower to higher elevations within the sanitary sewer collection system. The City completed coating of the lift stations in 2019 and 2020 to extend the lifespan of the lift station structure. Other components of the lift station such as piping, electrical, and equipment are now due for evaluation to assess their condition. It is recommended to conduct an assessment to evaluate the condition of the lift station and identify any necessary improvements or upgrades.											
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
Prelim. Engineering Report		\$325,000											\$325,000
Land/Right of Way													
Design/Surveying													
Construction													
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS	\$0	\$325,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$325,000
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash		\$325,000											\$325,000
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES	\$0	\$325,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$325,000
¹ Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION										
WWTP Clarifier Rehabilitation		WW2603	Public Works										
PROJECT DESCRIPTION		PROJECT IMAGE											
The project includes rehabilitation of two 75-foot diameter clarifiers at the City's Wastewater Treatment Plant.													
PROJECT JUSTIFICATION		The clarifiers were originally constructed in 1980 and had been rehabilitated in 2017. Each clarifier is 75-foot in diameter. In March and April of 2023, the clarifiers experienced failures related to the rake arm. To address the failures, it is recommended to remove the existing clarifier equipment, repair the basins, and install and commission the new clarifier equipment.											
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying		\$178,000											\$178,000
Construction					\$1,533,000								\$1,533,000
Equipment and Furniture													
Technology													
Contingency					\$154,000								\$154,000
TOTAL COSTS	\$0	\$178,000	\$0	\$0	\$1,687,000	\$0	\$1,865,000						
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt		\$178,000			\$1,687,000								\$1,865,000
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES	\$0	\$178,000	\$0	\$0	\$1,687,000	\$0	\$1,865,000						
¹ Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION										
WWTP Treatment Process Optimization		WW2604	Public Works										
PROJECT DESCRIPTION		PROJECT IMAGE											
Improvements at the WWTP will focus on replacing mechanical equipment with more effective and efficient equipment. The work programmed for 2029 includes treatment process optimization (blowers with fine bubble aeration system and pumped RAS/WAS system), new sludge feed pumps to the existing belt presses, and a new SCADA system.													
PROJECT JUSTIFICATION													
The Wastewater Treatment Plant project will improve the WWTP's operational effectiveness, improve efficiency for maintenance, increase safety for plant operators and streamline the ability of the WWTP to comply with future state regulation changes.													
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying		\$200,000											\$200,000
Construction					\$10,285,000								\$10,285,000
Equipment and Furniture													
Technology													
Contingency					\$480,000								\$480,000
TOTAL COSTS	\$0	\$200,000	\$0	\$0	\$10,765,000	\$0	\$10,965,000						
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES												
	BUDGETED THRU 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt		\$200,000			\$10,765,000								\$10,965,000
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES	\$0	\$200,000	\$0	\$0	\$10,765,000	\$0	\$10,965,000						
¹ Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL	

PROJECTS ON THE HORIZON

Drainage Improvements for the 3700 Blocks
Rebuild Block Retaining Walls

PROJECTS PENDING COUNCIL DECISION

Facility Master Plan Phase II - Community Building, Senior Center, and Library
Facility Master Plan Phase II - Community Open Space Improvements
Facility Master Plan Phase III - New City Hall
Facility Master Plan Phase IV - Public Safety Building
Recreation Center Expanded Class Viewing Area



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FINANCIAL MANAGEMENT POLICY

To establish and document a policy framework for fiscal decision making, the City Manager will develop and maintain a comprehensive set of Financial Management Policy Statements. The aim of these policies is to ensure that financial resources are properly managed to meet the present and future needs of the citizens of West University Place. Specifically, this policy framework mandates the pursuit of the following fiscal objectives:

- I. *Revenues:* Maintain and administer a revenue system that will ensure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.
- II. *Expenditures:* Ensure fiscal stability, and the effective and efficient delivery of services, through the identification of necessary services, the establishment of appropriate service levels, and the careful administration of the expenditure of available resources.
- III. *Fund Balance/Working Capital:* Maintain the unassigned fund balance and working capital of the various operating funds at levels sufficient to protect the City's creditworthiness, along with its financial positions, from unforeseeable emergencies.
- IV. *Capital Assets and Improvements:* Evaluate the condition of the City's capital assets, and set priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.
- V. *Debt Management:* Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- VI. *Grants:* Provide a process for seeking and administering federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives.
- VII. *Fiscal Monitoring:* Provide, as directed by the City Charter, Article VII, Section 7.11, monthly reports to City Council on the financial condition of the City.
- VIII. *Accounting, Auditing, and Financial Reporting:* Comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices.
- IX. *Cash Management:* Maintain the City's cash to ensure the safety of principal, meet the liquidity needs of the City, and achieve the highest-possible yield in compliance

with the Public Funds Investment Act (Chapter 2256 of the Local Government Code) and the City's Investment Policy, as approved annually by the City Council.

- X. *Internal Controls:* Establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

- XI. *Budgeting and Long-Range Financial Planning:* Provide budgeting guidelines to ensure a financially sound City, along with a long-range financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets.

I. REVENUES

Maintain and administer a revenue system that will ensure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

A. Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions that adversely impact that source.

B. User Fees

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. Where feasible and desirable, the City shall seek to recover full direct and indirect costs; however, ultimately, the City Council shall approve the established fees and appropriate cost recovery level. User fees shall be reviewed annually (at a minimum) to calculate their full cost recovery levels, compare them to the current fee structure, and recommend adjustments where necessary.

C. Property Tax Revenues/Tax Burden

The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification and implementation of user fees and other alternative revenue sources. The City shall strive to minimize the property tax burden on West University Place citizens.

D. User Fees for Enterprise Funds

The City's goal for enterprise funds (such as for water and sewer, and for solid waste) is to be self-supporting. As a result, utility rates and user fees for enterprise funds shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital to meet reserve requirements.

E. Indirect Cost Chargebacks

The goal of indirect cost chargebacks is to reimburse costs paid by the General Fund for services utilized in support of the enterprise funds. This prevents duplication of services and additional costs to the taxpayer and ratepayer. Where appropriate, the enterprise funds shall pay the General Fund for direct services rendered.

F. Revenue Estimates for Budgeting

To maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues.

G. Revenue Collection and Administration

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue, to the full extent allowed by state law, all delinquent taxpayers and others who are overdue in payments to the City.

H. Write-Off of Uncollectible Accounts

The City shall monitor payments due to the City (accounts receivable) and annually write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective. It is important to note that any uncollectible amounts removed from the City's software system are still debts owed the City, subject to applicable statutes of limitations, if any.

I. Use of One-Time Revenues

One-time revenues, such as the sale of fixed assets, gifts/donations and grants, should only be used to fund non-recurring expenditures for the specific designated purpose, if stipulated.

II. EXPENDITURES

Ensure fiscal stability, and the effective and efficient delivery of services, through the identification of necessary services, the establishment of appropriate service levels, and the careful administration of the expenditure of available resources.

A. Current Funding Basis

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of the fund balance accumulated through prior-year savings (the Fund Balance/Working Capital Policy Statements shall guide the use of the fund balance).

B. Avoidance of Operating Deficits

The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit at the fund level (i.e., projected expenditures in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of the fund balance within the Fund Balance/Working Capital Policy. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources should be avoided to balance the budget.

C. Maintenance of Capital Assets

Within the resources available each fiscal year, the City shall strive to maintain capital assets and infrastructure at a sufficient level to protect the City's investment in order to minimize future replacement and maintenance costs, and to continue service levels.

D. Periodic Program Reviews

The City shall strive to undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. If a program is determined to be inefficient and/or ineffective, staff will discuss options for the program with Council.

E. Purchasing

The City shall conduct its purchasing and procurement functions efficiently and effectively, fully complying with applicable state laws, City ordinances, and the City Purchasing Policy. Staff shall make every effort to maximize discounts and capitalize on savings available through competitive bidding and "best value" purchasing.

III.

FUND BALANCE/WORKING CAPITAL

Maintain the unassigned fund balance and working capital of the various operating funds at levels sufficient to protect the City's creditworthiness, along with its financial positions from unforeseeable emergencies.

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – An accounting distinction is made between the portions of fund equity that are either spendable or non-spendable. These are classified in five categories:

1. Non-spendable fund balance – Includes amounts that are not in a spendable form or that are required to be maintained intact. Examples are inventory or permanent funds.
2. Restricted fund balance – Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants, court security, and child safety fees.
3. Committed fund balance – Includes amounts that can be used only for the specific purposes determined by a formal action of the City Council. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally.
4. Assigned fund balance – Comprises amounts intended to be used by the City for specific purposes. Intent can be expressed by City Council or by an official or body to which the City Council has delegated the authority. In governmental funds other than the General Fund, the assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
5. Unassigned fund balance – This is the residual classification of the General Fund, and it includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Working Capital – A financial metric that represents the operating liquidity available to an organization or governmental entity. Net Working Capital is calculated as current assets minus current liabilities.

A. General Fund's Unassigned Fund Balance

The City shall strive to maintain the General Fund's unassigned fund balance at 20% of the current year's budget appropriation for operations of the General Fund. If the unassigned fund balance falls below the goal or has a deficiency, the City will report the deficiency as part of the General Fund as committed. The deficiency will be reported in the City's financial statements.

B. Working Capital of Enterprise Operating Funds

In enterprise operating funds, the City shall strive to maintain positive working capital to provide sufficient reserves for emergencies and revenue shortfalls. Specifically, in the Water and Sewer Enterprise Fund, an operating reserve will be established and maintained at 10% of the current year's budget appropriation for operations of the Water and Sewer Fund, which is defined as the total budget less debt service and capital project expenditures.

C. Use of Fund Balance/Working Capital

Fund balance/working capital shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current-year savings. Should such use reduce the balance below the appropriate level set as the objective for that fund, then restoration recommendations will accompany the decision to utilize said remaining balance.

D. Working Capital of Internal Service Funds

1. Vehicle Replacement Fund

The Vehicle Replacement Fund reserve will be maintained based upon a lifecycle or useful life replacement plan to ensure the adequate fund balance required for the systematic replacement of fleet vehicles. The fund balance shall not be less than 20% of the total gross capital assets of the Vehicle Replacement Fund.

2. Technology Management Fund

The Technology Management Fund reserve will be maintained based upon a lifecycle or useful life replacement plan to ensure the adequate fund balance required for the systematic replacement of technology. The fund balance shall not be less than 20% of the current year's budget appropriation for operations of the Technology Management Fund.

3. Asset Replacement Fund

The Asset Replacement Fund reserve will be maintained based upon a lifecycle or useful life replacement plan to ensure the adequate fund balance required for the systematic replacement of assets. The fund balance shall not be less than 20% of the total gross capital assets of the Asset Replacement Fund.

4. Employee Benefits Fund

The Employee Benefits Fund is funded through City and employee contributions. Estimated costs shall be determined during each budget year and the contributions adjusted accordingly. The fund balance shall not be less than 20% of the current year's budget appropriations for operations of the Employee Benefits Fund.

5. Human Resources Services Fund

The Human Resources Services Fund reserve shall be maintained at 20% of the current year's budget appropriation for operations of the Human Resources Services Fund.

E. Debt Service Fund(s)

The City shall maintain the debt service fund(s) balance at 10% of the annual debt service requirements or a fund balance reserve as required by bond ordinances, whichever is greater.

Unassigned fund balance exceeding the target set by policy, otherwise known as surplus, should be used for one-time expenditures. A surplus in the unassigned fund balance is considered a one-time revenue source and should not be used to fund recurring operational needs. Surplus unassigned fund balance in the General Fund may be transferred to the Capital Reserve Fund. If the unassigned fund balance falls below the target, the City will reduce recurring expenditures to eliminate any structural deficit for such period as necessary until the unassigned fund balance meets the minimum balance as required by this Policy. The City shall make reasonable efforts to fully replenish the fund balance within three years of a deficit onset.

When multiple categories of fund balances are available for an expenditure, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds. As an example, a construction project may be funded partly by a grant, with funds set aside by the City Council and an unassigned fund balance.

The Finance Director is responsible for monitoring and reporting the City's fund balances. The City Manager is responsible for making recommendations to City Council on the use of fund balance surpluses during the Annual Budget process.

IV.

CAPITAL ASSETS AND IMPROVEMENTS

Evaluate the condition of the City's capital assets, and set priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.

A. Capital Improvements Planning

The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance, and replacement costs shall be fully identified.

B. Replacement of Capital Assets on a Regular Schedule

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. The Vehicle Replacement Fund and Asset Replacement Fund have been established to purchase non-infrastructure capital assets. This may be used as a sinking fund to purchase vehicles and assets valued above \$5,000. Within the resources available each fiscal year, the City shall replace these assets based on estimated life, repair costs, and replacement costs.

C. Capital Expenditure Financing

The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues; it can take the funds from fund balance/working capital, as allowed by the Fund Balance/Working Capital Policy; or it can borrow money through the issuance of debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Policy Statements.

V. DEBT

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

The City of West University Place is authorized by federal law, Texas law, and the City Charter to issue long-term debt to finance the cost of permanent public improvements. The process of issuing debt, making debt service payments, and reporting results is regulated by federal and state law. The management of debt proceeds (including investment, appropriation, and spending) is also heavily regulated, and must be addressed to ensure transparency to the public, and responsiveness to oversight and reporting agencies, as well as compliance with internal controls, records requirements, and security for cash proceeds.

A. Use of Debt Financing

Debt financing (including general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, and other debt obligations permitted to be issued or incurred under Texas law) shall only be used to purchase capital assets and equipment that cannot be prudently acquired from either current revenues or fund balance/working capital, and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes. Debt will not be issued to fund operating expenditures.

B. Assumption of Additional Debt

Prior to issuing debt, the City shall first consider other alternative funding methods, including current revenues, unassigned/unrestricted reserve funds, and grants. The City shall also consider the Fund Balance Policy and liquidity needs. When appropriate, the City may issue short-term obligations that are maturing within the current fiscal year for cash flow management purposes.

The City shall not assume more debt than it retires each year without conducting an objective analysis as to the City's ability to assume and support additional debt service payments. Per Section 7.07 of the City Charter, the City shall limit the total debt secured by ad valorem taxes to an amount not to exceed 5% of the net taxable assessed valuation of property in the City.

C. *Debt Types*

1. General Obligation Bonds

General Obligation Bonds are backed by the full faith and credit, as well as the ad valorem tax authority of the City, and must be authorized by a vote of the citizens of the city, as prescribed by state law. The City shall use an objective analytical approach to determine whether it can afford to assume new general-purpose debt (such as General Obligation bonds, tax notes, and Certificates of Obligation) beyond what it retires each year. This process shall take into consideration any potential impact to the City's credit ratings, along with the growth in the City's taxable assessed value and the targeted debt service tax rate. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to assume new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to "afford" new debt as determined by the aforementioned standards.

2. Certificates of Obligation

Certificates of Obligation may be issued without a public election to finance any public work project or capital improvement, as permitted by state law.

3. Revenue Bonds

Revenue bonds are secured solely by the revenues of an enterprise fund. As a result, the credit markets look at the type of enterprise securing the payment of debt service on the bonds to determine the level of security necessary for the purchase of the bonds. Whether revenue bonds can be secured with gross revenues of the enterprise or net revenues (i.e., those revenues remaining after paying costs of operation and maintenance) is often determined by state law.

As an alternative to issuing revenue bonds, the City may issue Certificates of Obligation or General Obligations, and transfer the annual debt service requirements from the Enterprise Fund (water and sewer, or solid waste) to the Debt Service Fund. Historically, this approach has resulted in interest rate savings due to the City's bond rating.

D. *Debt Structure*

Generally, the City shall issue bonds with a term life of up to 30 years, but not greater than the useful life of the assets. With respect to the issuance of revenue bonds for a stand-alone or self-supporting project, the term of the debt and debt service structure shall be consistent with the useful life of the project and the revenue-generating capability of the project.

Generally, new General Obligation Bonds or Certificates of Obligation debt will be structured to minimize the tax rate impact to citizens of the city, and revenue bonds will

be structured to produce level debt service requirements. There shall be no debt structures, which includes increasing debt service levels in subsequent years, with the exception of the first and second year of a payment schedule. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue. In the case of a revenue-generating project, principal repayment should begin no later than the first full year after the project has been placed in service.

E. Call Provisions

Call provisions for bond issues shall be made as short as possible, consistent with the lowest interest cost to the City. When possible, all bonds shall be callable only at par.

F. Sale Process

The City will evaluate the best process to result in a sale, either through a negotiated sale or a bid process. The City shall attempt to award the bonds based on a true interest cost (TIC) basis.

G. Timing of Sales

The City may consider using reimbursement resolutions and its cash to initiate certain projects. Consideration should be given to any lost interest earnings on the City's cash compared to the anticipated interest expense associated with the issuance of obligations by the City. This process will improve the City's ability to time its entry into the long-term fixed-rate market, and to manage its debt issuances and debt payments in order to minimize the impact on tax rates and utility rates.

H. Rating Agency Presentations

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff shall prepare the necessary materials and presentations to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, which are currently Moody's, Standard & Poor's, and Fitch.

I. Continuing Disclosure

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities, and will abide by the provisions of U.S. Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. City staff will update financial and pertinent credit information within six months of the end of the City's fiscal year and at such other times as may be indicated by material changes in the City's financial situation.

J. Debt Refunding

The refinancing and/or restructuring of existing debt is used to take advantage of lower interest rates and/or to provide debt relief. The City's financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt.

K. Interest Earnings

Interest earnings received on the investment of bond proceeds shall be used on additional infrastructure projects. Every effort will be made to avoid creating arbitrage to be paid.

L. Proposals from Investment Bankers

Unsolicited proposals should be submitted to the City's Finance Department and the City's financial advisor. City staff will also review these proposals to determine their viability.

M. Underwriting Syndicates

The City attempts to involve qualified and experienced firms that consistently submit ideas to the City, and that actively participate in the City's competitive sales and in conjunction with the City's financial advisor in its negotiated underwritings. City staff, in conjunction with the City's financial advisor, will recommend the structure of underwriting syndicates that will be effective for the type and amount of debt being issued.

N. Reporting Requirements

The City, with the assistance of the City's financial advisor and bond counsel, will comply with federal requirements and existing bond ordinances to inform the Municipal Securities Rulemaking Board through the Electronic Municipal Market Access (EMMA) website of any and all continuing disclosure documents and annual financial statements. The City will maintain procedures to comply with arbitrage rebates and other federal requirements related to the debt issuance.

O. Bond Reimbursement Resolutions

The City may utilize bond reimbursements as a tool to manage its debt issuances, due to arbitrage requirements and project timing. In doing so, the City will use existing funds to delay bond issuances until a later time when it is more favorable and most beneficial to the City.

VI. GRANTS

Provide a process for seeking and effectively administering federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives.

A. Grant Guidelines

The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high-priority needs previously identified by the City Council. The potential for incurring ongoing costs, including the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

B. Indirect Costs

The City shall recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs, if doing so will significantly increase the effectiveness of the grant.

C. Grant Review

Prior to application, all grants will be reviewed for their funding requirements, revenue source, impact on the current and future operating budgets, and the extent to which they meet the City's policy objectives.

Grant requests will be submitted to the City's Finance Department for the initial review and approval, typically during the annual budget process.

For those grants with greater complexity, funding requirements or future ongoing obligations, prior to application, staff will seek approval from City Council on pursuing the grant application. In certain situations, if the deadline for a grant application does not allow for discussion with City Council prior to the application deadline, staff, with the approval of the City Manager, may apply for the grant and then bring it back for City Council's approval at the earliest feasible time.

D. Grant Award

All grant awards above \$50,000, or those needing a budget amendment, will go before City Council for approval.

E. Grant Program Termination

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available, unless alternate funding is identified prior to the expiration of the grant.

VII.

FISCAL MONITORING

Provide, as directed by the City Charter, Article VII, Section 7.11, monthly reports to City Council on the financial condition of the City.

A. Financial Status and Performance Reports

The Finance Director shall provide monthly reports to City Council showing the annual amount budgeted, the amount realized the preceding month, and the amount realized in the fiscal year to the report date.

B. Annual Policy Review

The Financial Management Policy and investment policies of the City shall be reviewed annually by finance staff, and any changes will be presented to the City Manager for review before being presented to City Council for approval.

VIII.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

Comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices.

A. Conformance to Accounting Principles and Recommended Practices

The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

B. Signature of Checks

All checks shall have two signatures. Signatures shall be affixed to all City checks via facsimile signatures, made with a secure laser check printing system or through handwritten signatures affixed to each check.

C. Annual Audit

The City Council shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit. The audit shall be performed by a certified public accounting (CPA) firm that is licensed to practice in the State of Texas. The annual financial statement, including the auditor's opinion on the statement, should be filed with the City Secretary within 180 days after the last day of the fiscal year. The audit firm shall also provide a Single Audit Report of federal and state grants, when necessary. An official Annual Comprehensive Financial Report (ACFR) shall be issued no later than six months following the end of the fiscal year. The Finance Director shall be responsible for establishing a process to ensure timely resolution of audit recommendations.

D. Financial Consultants

The City shall seek out and employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. Financial advisors and consultants providing professional services as defined by Texas Government Code 2254 and Local Government Code 252.022 are exempt from competitive bidding requirements.

The professional service provider shall be selected using requests for qualifications and based upon demonstrated expertise relative to the scope of work to be performed. Examples of services provided by financial advisors and consultants include but are not

limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling.

Independent Auditors

In regards to the audit, it is important that the auditors remain independent. To emphasize independence from management, the City has established a practice of the City Council appointing the auditor, and the auditor reporting to the City Council the final report, along with any findings.

Every five years, the City shall request proposals from all qualified firms through a Request for Proposal (RFP) process, including the current auditors if their past performance has been satisfactory. City Council shall approve the selection of an independent firm of certified public accountants to perform an annual audit of the books of account, records, and transactions – and then to render an opinion on the Financial Statement and Single Audit Report, and report the results and recommendations to the City Council.

It is the City's preference, but not a requirement, to rotate audit firms every five years to ensure that the City's financial statements are reviewed and audited with an objective, impartial, and unbiased point of view. The selection of the audit firm will be based upon the proposals received, the reputation and qualifications of the firm, and the firm's ability to perform a quality audit.

If through the RFP solicitation and review process, management recommends the current audit firm for another engagement term, then, under the Sarbanes-Oxley Act of 2002, the lead audit partner, along with the lead reviewer, must be rotated after a maximum of five years.

Annually, the independent auditor will provide a letter of engagement to the City for annual audit services.

Arbitrage Consultants

Arbitrage occurs when tax-exempt bond proceeds are invested in higher-yielding taxable securities, resulting in a profit. While the City is responsible to ensure that records are in order, and that the calculations are made, and the reporting and filings are completed, the actual arbitrage calculation and reporting shall be contracted out to a qualified firm.

The Finance Director and the Arbitrage Consultant shall complete a risk assessment of positive arbitrage on each bond issue annually to determine the necessity for a calculation of positive/negative arbitrage in the current year.

All bond issues in accordance with arbitrage regulations shall have each fifth-year and final-arbitrage calculations completed.

Bond Counsel

The Bond Counsel provides the City with legal opinions and services concerning the issuance and sale of bonds and other debt instruments. Generally, bonds are not marketable without an opinion of a nationally recognized bond counsel stating that the bonds are valid and binding obligations, and also stating the sources of payment and security for the bonds, and that the bonds are exempt from state and federal income taxes (if applicable).

Bond Counsel is responsible for the following tasks in a transaction:

1. Preparation of ballot propositions, ordinances, and notices to call a bond election
2. Submission of documents to the state Attorney General for approval
3. Preparation and oversight of bond proceedings
4. Assurance that the City meets all legal requirements and authorization of the bond offering
5. Interpretation of relevant regulations and laws, and assists in structuring the issue
6. Writing of key financing documents.

To ensure that the City is still receiving services for fair market value, staff will conduct a review every five years of bond counsel fees, and will present a comparison and analysis to the City Manager.

Municipal Advisor

The Government Finance Officers Association (GFOA) recommends that issuers hire a Municipal Advisor prior to the undertaking of debt financing, unless the issuer has sufficient in-house expertise and access to current bond market information.

Debt structuring and issuance require a comprehensive list of services associated with municipal transactions, including but not limited to: method of sale; analysis of market conditions; size and structure of the issue; preparation of disclosure documents; coordination of rating agency relations; evaluation of, and advice on, the pricing of securities; assistance with closing and debt management; calculation of debt service schedules; and provision of recommendations on the management of the City's finances, including evaluation of debt structures and refinancing opportunities.

While retaining the services of a Municipal Advisor, the City shall post an IRMA Exemption Letter on the City-s website. The Independent Registered Municipal Advisor

(IRMA) Exemption Letter states that the City has retained an IRMA and that the City will rely on the advice of the Municipal Advisor in the issuance of municipal securities.

The Municipal Advisor must be registered with the U.S. Securities and Exchange Commission (SEC) and the Municipal Securities Rulemaking Board as a Municipal Advisor. Since municipal advisors to governmental entities have developed the necessary expertise in a broad range of services, the City will use a consultant for these services.

To ensure that the City is still receiving services for fair market value, staff will conduct a survey every five years of Municipal Advisory fees, and present a comparison and analysis to the City Manager.

While a Municipal Advisor plays a key role on the financing team, it is important to note that the City remains in control of the decision-making process necessary for the issuance and sale of the bonds or for the implementation of the financing.

The selected Municipal Advisor shall not be permitted to serve as underwriter on any bond transactions while serving in the Municipal Advisor role. Upon termination of the Municipal Advisor contract, a period of at least one year must pass before the firm may be engaged as an underwriter on any bond transaction for the City.

IX. CASH MANAGEMENT

Maintain the City's cash to ensure the safety of principal, meet the liquidity needs of the City, and achieve the highest-possible yield in compliance with the Public Funds Investment Act (Chapter 2256 of the Local Government Code) and the City's Investment Policy, as approved annually by the City Council.

A. Investment Policy

All aspects of cash/investment management shall be designed to ensure the safety and integrity of the City's financial assets. Cash/investment management activities shall be conducted in full compliance with prevailing local, state, and federal regulations and the City's Investment Policy.

The City shall design and establish policies relating to a variety of cash/investment management issues, such as the eligibility and selection of various broker/dealers, as well as safekeeping requirements, collateral requirements, delivery vs. payment requirements, weighted average maturity requirements, and such other aspects of the program that necessitate standard setting in pursuit of appropriate prudence and enhanced protection of assets.

B. Investment Strategy

The City's investment program seeks to achieve safety of principal, adequate liquidity to meet cash needs, and reasonable yield commensurate with the preservation of principal and liquidity. For more details, refer to the City's Investment Policy as adopted by City Council annually.

C. Interest Income

Interest earned from investments shall be distributed to the funds from which the funds were provided for investment.

D. Depository Bank

The City will select its official bank depository through a formal bidding process to provide the City with the most comprehensive, flexible, and cost-effective banking services available. The City will, at a minimum, bid depository services every five years.

E. Collateralization of Deposits

Securities pledged as collateral will be held in the City's name by an independent third party with whom the City has a current custodial agreement. The collateralization level will be one hundred and two percent (102%) of the total value of principal plus accrued interest on the deposits, less an amount insured by the U.S. Federal Deposit Insurance Corporation (FDIC). The City's depository bank monitors the required collateral, and makes necessary adjustments to increase or decrease it. The pledge of collateral shall comply with the City's Investment Policy.

X.

INTERNAL CONTROLS

Establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

A. Proper Authorizations

Procedures shall be designed, implemented, and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

B. Separation of Duties

Job duties will be adequately separated, as much as possible for a city the size of West University Place, to reduce to an acceptable level the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

C. Proper Recording

Procedures shall be developed and maintained that will ensure that financial transactions and events are properly recorded, and that all financial reports may be relied upon as being accurate, complete, and up to date.

D. Access to Assets and Records

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to, and use of, financial assets and records.

E. Independent Checks

Independent checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.

F. Costs and Benefits

Internal control systems and procedures must have apparent benefits in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

XI.

BUDGETING AND LONG-RANGE FINANCIAL PLANNING

Provide budgeting guidelines to ensure a financially sound City, along with a long-range financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets.

A. Balanced Budget

The City Manager, along with the City Council, shall annually file a budget for the ensuing fiscal year that is in compliance with state law and Section 7.03 of the City Charter. In addition, it is expected that the annual operating budget will be structurally balanced, meaning that revenues and the appropriated fund balance equal or exceed expenditures. Generally, the fund balance should not be a recognized budgeted revenue to support ongoing operations in the annual budget. The fund balance may be budgeted to fund one-time expenses such as capital projects. The fund balance may be drawn upon for cash flow needs, and may be used as revenue without amending the budget if other revenue sources, in total, fall short of the estimate used in the adopted budget. In this case, ending reserves may be lower than beginning reserves and below the reserve requirement. Except in these instances, fund balance reserves may be appropriated only by budget amendment.

B. Current Funding Basis (Recurring Revenues)

The City shall budget and operate on a current funding basis. Revenues and expenditures shall be budgeted on a cash basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues. Recurring expenses will be funded exclusively with recurring revenue sources in order to facilitate operations on a current funding basis.

C. Non-Recurring Revenues

Non-recurring revenue sources, such as a one-time revenue remittance or a fund balance that is more than policy, should only be budgeted/used to fund non-recurring expenditures, such as capital purchases or capital improvement projects. This will ensure that recurring expenditures are not funded by non-recurring sources.

D. Property Tax Rate

By law, the City must levy a tax rate sufficient to generate revenues that will meet outstanding debt obligations, net of outside funding sources (transfers from other funds). The City Manager will recommend a budget based on property tax revenues that City finances require to operate efficiently, yet effectively, and that meets the City Council's expectations of services provided and service levels.

E. Budget Preparation

Department Directors have primary responsibility for formulating budget proposals. New or expanded services should support City Council goals, City Manager priority direction, and department goals. Departments are charged with implementing them once they are approved.

Actions on items that come up throughout the year with significant financial impacts should be withheld until they can be made in the full context of the annual budget process and long-range plan, unless unforeseen circumstances present themselves.

Annually, the City will seek to obtain the Government Finance Officers Association's Distinguished Budget Presentation Award. The budget will be presented in a way that not only meets the criteria of this award, but that also clearly communicates the budget to the public.

F. Budget Management, Including City Manager's Budget Transfer Authority

As provided by Article VII of the City Charter, the City Council shall adopt and enforce an annual budget in accordance with state law, to the extent that the Charter is consistent with state law. The City Council hereby authorizes the City Manager to transfer funds within any department and to transfer funds between departments within a fund – provided, however, the budget transfer authority of the City Manager is limited to \$50,000 for transfers between departments and is limited to \$50,000 between projects in the capital improvement projects fund. The City Council must approve any budget transfer that increases or decreases the appropriation for any fund.

G. Long-Range Financial Plans

The City shall develop and maintain a multi-year financial forecast for each major operating fund, in conjunction with the annual budget process. Major operating funds are:

- General Fund
- Debt Service Fund
- Water/Sewer Utility Fund
- Solid Waste Fund

The forecast should enable current services to be sustained over the forecast period. Operating impacts from completed capital improvement projects (CIPs) in the City's Five-Year CIP shall be included in the forecast. Commitments/obligations already made that require future financial resources shall also be included.

The forecast should assess long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve the City's goals. The forecast will provide an understanding of available funding; evaluate

financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands; and identify the key variables that may cause change in the level of revenue.

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

Ordinance No. 3096

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026; APPROPRIATING FUNDS FOR SUCH BUDGET AND CONTAINING FINDINGS 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, 2026 and ending December 31, 2026; 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, 2026 and ending December 31, 2026, as submitted to the City Council by the City Manager of said City, a summary of which is attached hereto as "Exhibit A" and is made a part of this Ordinance for all purposes and which is also on file in the City Secretary's office and on the City's website, be hereby 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, 2026, and ending December 31, 2026.

Section 3. 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 4. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

Section 5. 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 6. 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.

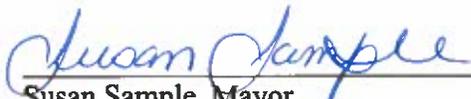
Section 7. After adoption of the Budget, the City Manager shall provide for the filing of a true copy of the Budget (and each amendment) in the office of the County Clerk of Harris County, Texas.

Section 8. This ordinance shall become effective upon adoption and signature.

PASSED, APPROVED, ADOPTED AND SIGNED ON, this 22nd day of September, 2025.

Voting Aye: *5, Councilmembers Bertini, Rainsberger, Barnes, Brett and Mayor Sample*
Voting No: *0*
Absent: *0*

SIGNED:



Susan Sample, Mayor

ATTEST:



Tracy Garcia, City Secretary

RECOMMENDED:



Dave Beach, City Manager

REVIEWED:



Olson & Olson, LLP, City Attorney
By Loren Smith

Exhibit A

City of West University Place, Texas
Fiscal Year 2026 Budget

	Revenues	Expenses
OPERATIONS		
General Fund		
Revenue	26,733,491	
Administration		1,854,050
Finance		2,920,200
Police		7,344,200
Fire		4,729,620
Public Works		4,526,050
Parks & Recreation		5,332,600
Total General Fund	26,733,491	26,706,720
Debt Service Fund	6,403,136	6,331,262
<u>Special Revenue Funds</u>		
Parks Donation Fund	59,400	28,500
Friends of West University Parks Fund	313,600	313,600
Truancy Prevention Fund	11,200	10,000
Municipal Jury Fund	200	100
Court Technology Fund	10,400	1,500
Tree Replacement Fund	57,400	100,000
Court Security Fund	12,700	14,500
METRO Fund	835,900	886,000
Police State Forfeited Property Fund	1,000	-
Police Federal Forfeited Property Fund	24,200	-
Police Training Fund	4,000	-
Fire Training Fund	700	-
Good Neighbor Fund	100	2,500
Opioid Settlement Fund	500	-
Centennial Celebration Fund	-	-
<u>Internal Service Funds</u>		
Vehicle Replacement Fund	741,100	1,144,000
Technology Management Fund	2,673,600	2,648,700
Asset Replacement Fund	820,900	483,100
Employee Benefits Fund	3,253,500	3,363,900
Human Resources Services Fund	248,000	439,400
<u>Enterprise Funds</u>		
Water and Sewer Fund	10,725,000	10,715,038
Solid Waste Fund	2,180,400	2,249,300
SUB TOTAL - OPERATIONS	55,110,427	55,438,120
CAPITAL IMPROVEMENT PROGRAM FUNDS		
<u>Capital Project Funds</u>		
Capital Projects Fund	1,330,000	1,270,000
2022 General Certificates of Obligation Fund	232,000	-
Capital Reserve Fund	593,000	1,270,000
2025 General Certificates of Obligation Fund	-	-
2026 General Certificates of Obligation Fund	21,240,000	21,240,000
Transportation Improvement Fund	1,052,000	886,000
2019 Certificate of Obligations Fund	-	-
<u>Water and Sewer Capital Project Funds</u>		
Water and Sewer Capital Projects Fund	926,000	892,000
2022 Water/Sewer Certificates of Obligation Fund	435,000	-
2025 Water/Sewer Certificates of Obligation Fund	-	-
2026 Water/Sewer Certificates of Obligation Fund	21,016,000	21,016,000
SUB TOTAL - CIP	46,824,000	46,574,000
GRAND TOTAL	101,934,427	102,012,120

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

Ordinance No. 3097

AN ORDINANCE OF THE CITY OF WEST UNIVERSITY, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR 2025 TAX YEAR; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; CONFIRMING AND GRANTING EXEMPTIONS; AND CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT.

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 2025, based on the City’s appraisal rolls for tax year 2025 which have been prepared, reviewed and certified by the Harris Central Appraisal District; and

WHEREAS, the 2025 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; and

WHEREAS, the tax 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, Section 26.05 of the Texas Tax Code provides that by September 30th or the 60th day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of said tax rate ordinance have been timely and properly given and held;

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

Section 1. That 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. That the City Council hereby levies, assesses and adopts the following tax rate per \$100 valuation for tax year 2025, such tax being levied and assessed upon all property subject to taxation by the City:

\$0.176728 For the purposes of maintenance and operations

\$0.052713 For the purposes of debt service

\$0.229441 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 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-3.34.

Section 3. That 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 2026 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. That 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, 2026.

Section 5. That 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. That 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 residential 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. That all ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

Section 8. That 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. That 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.

**PASSED, APPROVED, ADOPTED AND SIGNED ON FIRST AND FINAL READING
ON, this 22nd day of September, 2025.**

Voting Aye: *5, Council members Brett, Barnes, Rainsberger, Bertini and Mayor Sample*
Voting No: *0*
Absent: *0*

SIGNED:


Susan Sample, Mayor

ATTEST:


Tracy Garcia, City Secretary

RECOMMENDED:


Dave Beach, City Manager

REVIEWED:


Olson & Olson, LLP, City Attorney
By Loren Smith

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of West University Place

713-668-4441

Taxing Unit Name

Phone (area code and number)

3800 University Boulevard West University Place, TX 77005

<https://www.westutx.gov/>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 8,125,000,018
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 8,125,000,018
4.	Prior year total adopted tax rate.	\$ 0.241930 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 697,934,740 B. Prior year values resulting from final court decisions: - \$ 656,015,643 C. Prior year value loss. Subtract B from A. ³	\$ 41,919,097
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 320,948,691 B. Prior year disputed value: - \$ 18,727,998 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 302,220,693
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 344,139,790

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 8,469,139,808
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 5,478</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,254,001</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 1,259,479
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,259,479
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 8,467,880,329
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 20,486,342
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 64,998
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 20,551,340
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 0</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 0

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>492,204,004</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>8,542,861,508</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>9,035,065,512</u></p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.</p>	\$ <u>0</u>
22.	<p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰</p>	\$ <u>9,035,065,512</u>
23.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹</p>	\$ <u>461,261</u>
24.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²</p>	\$ <u>74,874,603</u>
25.	<p>Total adjustments to the current year taxable value. Add Lines 23 and 24.</p>	\$ <u>75,335,864</u>
26.	<p>Adjusted current year taxable value. Subtract Line 25 from Line 22.</p>	\$ <u>8,959,729,648</u>
27.	<p>Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³</p>	\$ <u>0.229374</u> /\$100
28.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴</p>	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit’s debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)
²¹ Tex. Tax Code §26.012(17)
²² Tex. Tax Code §26.012(17)
²³ Tex. Tax Code §26.04(c)
²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.180072 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,469,139,808
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 15,250,549
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 48,379 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 48,379 E. Add Line 31 to 32D.	\$ 15,298,928
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,959,729,648
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.170752 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]
²⁶ Tex. Tax Code §26.044
²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 0 _____
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.	\$ 0 _____
	C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.000000 _____/\$100
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.	\$ 0.000000 _____/\$100
E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 _____/\$100	
38.	Rate adjustment for county hospital expenditures. ²⁹	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0 _____
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	\$ 0 _____
	C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.000000 _____/\$100
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.	\$ 0.000000 _____/\$100
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 _____/\$100	
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0 _____
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0 _____
	C. Subtract B from A and divide by Line 33 and multiply by \$100	\$ 0.000000 _____/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 _____/\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.170752 _____/\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 0 _____
	B. Divide Line 41A by Line 33 and multiply by \$100	\$ 0.000000 _____/\$100
C. Add Line 41B to Line 40.	\$ 0.170752 _____/\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.176728 _____/\$100

²⁸ Tex. Tax Code §26.0442
²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 6,326,762</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 1,563,582</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 4,763,180
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 4,763,180
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.01 %</p> <p>B. Enter the prior year actual collection rate..... 100.01 %</p> <p>C. Enter the 2023 actual collection rate. 100.53 %</p> <p>D. Enter the 2022 actual collection rate. 100.06 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p>	100.01 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 4,762,703
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,035,065,512
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.052713 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.229441 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,035,065,512
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.229374 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.229374 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.229441 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.229441 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,035,065,512
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(i)
³⁷ Tex. Tax Code §26.041(d)
³⁸ Tex. Tax Code §26.04(c)
³⁹ Tex. Tax Code §26.04(c)
⁴⁰ Tex. Tax Code §26.045(d)
⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.229441 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.241930 /\$100 \$ 0.000000 /\$100 \$ 0.241930 /\$100 \$ 0.241930 /\$100 \$ 0.000000 /\$100 \$ 8,499,282,379 \$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.260840 /\$100 \$ 0.000000 /\$100 \$ 0.260840 /\$100 \$ 0.260840 /\$100 \$ 0.000000 /\$100 \$ 8,022,901,742 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.276613 /\$100 \$ 0.000000 /\$100 \$ 0.276613 /\$100 \$ 0.277402 /\$100 \$ -0.000789 /\$100 \$ 7,276,272,707 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.229441 /\$100

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §§26.0501(a) and (c)
⁴⁶ Tex. Local Gov’t Code §120.007(d)
⁴⁷ Tex. Local Gov’t Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.170752 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,035,065,512
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.005533 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.052713 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.228998 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.241930 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,467,880,329
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,959,729,648
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.229441</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.229374 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.229441 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 50

De minimis rate. \$ 0.228998 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

print here ➔ Annette Ramirez, Harris County Tax Assessor-Collector
 Printed Name of Taxing Unit Representative

sign here ➔ *Annette Ramirez*
 Taxing Unit Representative

08-12-2025
 Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

STRATEGIC PLAN – MISSION & CORE VALUES

Mission

West University Place's mission is to provide Superior Municipal Services and to Protect Community and Property Values while serving as Responsible Fiscal Stewards and focusing on Serving Our Residents.

Core Values

West University Place **S.P.I.R.I.T.**

We **S**ERVE the West U Community!

We are **P**ROFESSIONAL!

We act with **I**NTEGRITY!

We produce **R**ESULTS!

We look for **I**NNOVATION!

We work as a **T**EAM!

Value 1: Serve

1. Listen to your customers and strive to understand their concerns or issues
2. Provide a timely follow-up
3. Be friendly, courteous and polite – Be nice
4. Take ownership of your services and decisions – put your name on it
5. Solve problems
6. If “no” is the answer, take time to explain your decisions and actions
7. Have passion for public service and your job
8. Strive to exceed the customer's expectations

Value 2: Professional

1. Present a professional image
2. Demonstrate competence in your job
3. Pay attention to the details
4. Deliver results beyond expectations – go the extra mile
5. Take care of City property – work space, equipment and facilities
6. Provide analytical, factual and accurate reports
7. Present professional recommendations
8. Develop and maintain your knowledge and skillsets
9. Know your job duties and responsibilities

Value 3: Integrity

1. Deliver on your promises and commitments
2. Be honest and forthcoming
3. Strive to always do your best
4. Have a positive, can-do attitude

5. Respect others
6. Be accountable for your actions, decisions and the results
7. Take responsibility and ownership of the tasks and your decisions
8. Communicate with a consistent, complete message
9. Provide a direct response to a question

Value 4: Results

1. Provide a timely acknowledgement [within 24 hours] and response
2. Take pride in your work product – put your name on it
3. Take the initiative
4. Be a proactive problem solver
5. Complete the task on time and within the budget
6. Do the job right the first time
7. Follow through to complete the task
8. Be self-motivated
9. Identify and address defects in a timely manner

Value 5: Innovation

1. Look for ways to continuously improve services, processes and daily operations
2. Challenge the “status quo” – avoid “we have always done it this way”
3. Learn from setbacks and failures, including after action reports
4. Know current “Best Practices” and evaluate their application to West U
5. Make suggestions for ways to improve
6. Think outside the “box”
7. Be open to new ideas and look for new ideas
8. Anticipate issues and opportunities
9. Take reasonable, calculated risks

Value 6: Team

1. Work as a team – avoid work unit or departmental “silos”
2. Communicate in an open, direct and timely manner
3. When you need something, ask for it
4. Keep others informed – avoid surprises and last-minute communications
5. Recognize the contributions of other team members
6. Know and practice your role and responsibilities
7. Represent the City in a positive manner
8. Promptly report situations that require attention
9. Respect other team members

STRATEGIC PLAN – GOALS 2026

Goal 1: Financially Sound City Providing Superior Services Valued by the Community

Objectives:

1. Deliver “superior” City services in a cost effective and efficient manner
2. Provide a timely response to a call for service – emergency and non-emergency
3. Hire and retain a professional City workforce with competitive compensation dedicated to serving the West U community
4. Maintain/refine fiscally responsible financial policies, financial reporting and annual budget
5. Develop and utilize data for enhancing service delivery and City operations, and making decisions

Value to Residents and Community:

1. Service value for taxes and fees
2. Essential services necessary for daily living
3. Quality of life services that contribute to West U as a great place to live and raise your family
4. Funding for “superior” City service levels
5. State-of-the-art City services and service levels responsive to residents’ needs

Goal 2: “Best in Class” City Infrastructure and Facilities

Objectives:

1. Protect homes from flooding by implementing an effective stormwater management, street and drainage system and minimizing flooding in flood-prone areas of West U
2. Have a plan and funding mechanism for Poor Farm Ditch in collaboration with the Harris County Flood Control District to revise Poor Farm Ditch into a community asset for use by the West U community
3. Have a well-designed, well-maintained water system that assures safe and reliable water for our residents
4. Upgrade or develop new City buildings following the City’s Facilities Master Plan
5. Incorporate sustainability and resiliency concepts and best practices into design and construction of new City infrastructure and facilities
6. Have a plan and funding mechanism for undergrounding utilities
7. Upgrade or replace the Library/Community Center

Value to Residents and Community:

1. Reliable and superior utility services
2. Homes and buildings protected from flooding through an effective storm water management system
3. Quality streets and sidewalks for safe, efficient movement through our West U community

4. City prepared for and responding to environmental changes
5. Top-quality City facilities that our residents can take pride in, that facilitates serving our community and our residents well
6. Protection/enhancement of property values

Goal 3: West U – A Great Place to Live

Objectives:

1. Maintain new partnerships/sponsorships opportunities for parks and programs
2. Have a more pedestrian and bike friendly community – safe travel using alternative mobility modes
3. Expand park with non-traditional and “cool” amenities responsive to our residents and leisure/recreational trends
4. Maintain/enhance/expand recreational programs responsive to recreational/leisure trends and residents’ needs
5. Pursue opportunities to expand existing parks and to develop new parks
6. Enhance community-friendly events and festivals within City resources

Value to Residents and Community:

1. Family friendly City, community, and services
2. Choices for your leisure time
3. Support for families and a healthy lifestyle
4. Top-quality parks and recreational facilities
5. Programs and activities for all family generations

Goal 4: High-Performing City Team Producing Results for Our West U Community

Objectives:

1. Implement effective and usable City data as a component for evaluating the service performance and the value to the West U community
2. Maintain and enhance proactive City communications policies, strategies and tools to inform the community
3. Foster a City organization culture that emphasizes service, professionalism, results and performance accountability
4. Use the feedback from our West U community, our residents and our customers to enhance City service delivery
5. Upgrade City information technology hardware and software
6. Maintain, implement and update strategic planning process

Value to Residents and Community:

1. Timely and accurate information from the City
2. City departments working together for the benefit of the West U community
3. Open and transparent city government
4. Responsive and consistent City superior services
5. Opportunities for public engagement on City governance and policy development

Goal 5: Best Residential Suburban City in the Houston Metro Area

Objectives:

1. Maintain/enhance West U as a safe community
2. Become a sustainable and resilient community
3. Have safe neighborhood streets by addressing residents' traffic, speeding and parking issues and concerns"
4. Protect neighborhood integrity and maximize community benefit through effective zoning control and code compliance
5. Enhance the community beauty – natural and built environment

Value to Residents and Community:

1. Protection of property values
2. More reasons to live in West U
3. Support for residents' lifestyle
4. Pride in West U
5. Great neighborhoods, well-maintained City infrastructure, tree canopy, and homes

STRATEGIC PLAN – VISION 2036

West University Place 2036

Is a BEST SUBURBAN COMMUNITY ⁽¹⁾ – Nationally Recognized as a “Best Place to

Live” West University Place 2036 is distinguished by:

Our SAFE COMMUNITY ⁽²⁾

Our OUTSTANDING PARKS AND GREENSPACES ⁽³⁾

Our ACCESS TO EXCEPTIONAL RECREATIONAL AND
LEISURE OPPORTUNITIES ⁽⁴⁾

Our BEAUTY ⁽⁵⁾

Our GREAT RESIDENTIAL NEIGHBORHOODS

⁽⁶⁾ Our ELEMENTARY SCHOOL ⁽⁷⁾

WEST U is simply the BEST!

Principle 1: Best Suburban Community

1. Superior City services that are responsive to the community and add value to the community and the lives of residents
2. Community for all generations
3. Self-reliant, self-sufficient City services
4. Greenspaces throughout our West U community, including the use of Poor Farm Ditch as a greenway
5. Maintained high property and home values
6. Sustainable community and environmental stewardship
7. City investing in the enhancement of our West U community
8. West U as a pedestrian and bike friendly community

Principle 2: Safe Community

1. Residents feeling safe and secure – in their homes and throughout the community
2. Timely response to an emergency call for service
3. City prepared for, able to provide a timely responses to and quickly recover from a major emergency situation of disaster
4. Superior EMS services
5. Visible Police presence throughout the community
6. Safe and reliable drinking water

7. Community policing with neighbors knowing and helping their neighbors, and the Police Officer and residents knowing and trusting each other
8. Effectively using technology to prevent and to respond to criminal activities, including an effective Virtual Gate System
9. Low crime occurrence

Principle 3: Outstanding Parks and Greenspaces

1. Parks and park amenities responsive to the residents evolving recreational patterns
2. Strong partnership with Friends of West University Parks resulting in expanded resources
3. Recreation Center providing services, programs and activities for the West U community
4. Well-maintained pools serving all family generations
5. Selective acquisition of additional parks and open space
6. Successful sports associations providing youth sports opportunities for West U families
7. Well-designed and updated parks (9), playgrounds and tennis courts
8. Well-maintained sport fields for recreational activities
9. Outdoor theater for live performances and programs supported by our West U families

Principle 4: Access to Exceptional Recreational and Leisure Opportunities

1. Recreation activities that contribute to building our sense of community
2. Recreation and leisure activities for all generations
3. City recreation programs and activities that are responsive to changing recreation and leisure trends
4. Senior services and activities responsive to various aged seniors
5. Programs and activities that support personal health and wellness
6. Youth sports for recreation by our neighbors
7. Learning opportunities for personal growth and development
8. Specialty recreation programs and classes responsive to the residents' needs and evolving leisure trends

Principle 5: Beauty

1. Preserved the tree canopy on corridors and neighborhood streets
2. Attractive and well-maintained City infrastructure, buildings, facilities and landscaping
3. All utilities underground
4. Clean without litter or trash
5. Attractive and well-maintained parks and park amenities
6. Attractive, well-maintained and revitalized commercial areas
7. Well-maintained public and private properties

Principle 6: Great Residential Neighborhoods

1. Well-maintained neighborhood infrastructure – streets, sidewalks, and street lights
2. Easy access to green spaces for activities

3. Convenient and safe parking without disrupting the neighborhood or traffic flow
4. Sense of neighborhood integrity and pride
5. Strong zoning protecting the residential character and property values
6. Well-maintained public and private properties
7. Access to neighborhood restaurants and shopping
8. Incorporation of sustainability practices in our homes and City facilities – renewable energy, recycling, water conservation, etc.

Principle 7: Top-Rated Elementary School

1. Neighborhood school that is walkable
2. Positive working relationship between the City and the local West U Elementary School admin.
3. City collaborating with HISD to invest in the West U elementary school
4. Top-quality community Library facility and activities serving the needs of West U residents – all generations
5. Top-rated elementary school with outstanding educational programs
6. Major reason for living in West U

GLOSSARY

A

ACCOUNT: An accounting unit established to record expenditures or revenues by detailed categories.

ACCOUNTS PAYABLE: A liability account reflecting amounts on an open account owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

ACCOUNTS RECEIVABLE: An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

ACCRUAL ACCOUNTING: A basis of accounting on which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent.

AD VALOREM: Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

AGENDA: A formal listing of items to be discussed during a public meeting. Agendas for public meetings are posted 72 hours in advance, in compliance with the open meetings act.

AGENDA MEMO: A formal summary of a topic to be discussed during an open meeting. Included in the request are the necessary appropriations and action required, and an executive summary and attachments to explain the topic.

APPROPRIATION: A legal authorization granted by City Council to make expenditures and incur obligations for designated purposes.

ARBITRAGE: The interest earnings derived from invested bond proceeds or debt service fund balances.

ASSESSED VALUATION: A valuation set upon real estate of other property by a government as a basis for levying taxes.

ASSETS: Property with monetary value owned by the City.

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to accomplish the following:

- Ascertain whether financial statements fairly represent financial position and results of operations
- Ascertain whether transactions have been recorded accurately and consistently, and
- Identify areas for possible improvements in accounting practices and procedures.

B

BALANCE SHEET: The basic financial statement that discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

BALANCED BUDGET: A budget in which revenues and the appropriated fund balance equal or exceed expenditures.

BASE BUDGET: Funding required meeting current service levels.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.

BOND REFERENDUM: A proposal to be voted on by registered voters within the City regarding the sale of bonds for which ad valorem taxes are pledged for repayment.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. For a local government, a budget is a legal restriction on expenditures.

C

CAPITAL IMPROVEMENT PLAN / PROJECT (CIP): Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

CAPITAL OUTLAYS: Expenditures that result in the acquisition of or addition to fixed assets that are individually priced more than \$5,000.

CARRYOVER: Expenditures budgeted in one year for materials, equipment, programs, etc. but not spent until the following fiscal year. Funding for non-recurring expenditures can carry over to the following fiscal year if approved by the City Manager and City Council. City Council formally amends the budget to approve carryover funding. Revenues can also carryover if they were anticipated in one fiscal year but not received until the following year.

CERTIFICATE OF OBLIGATION (CO): A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for construction of public works; purchase of materials, supplies, equipment, machinery, builds, land, and rights-of-way for authorized needs and purposes; or payment of contractual obligations for professional services. However, certificates of obligation are not authorized by the voters.

CONSUMER PRICE INDEX (CPI): The monthly data on the changes in the prices paid by urban consumers for a representative basket of goods and services.

CONTINGENCY: An amount of money set aside for unforeseen incidents.

CONTRACTUAL SERVICES: The costs related to services performed for the City by individuals, businesses, or utilities.

COST: The amount of money or other consideration exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

CURRENT ASSETS: Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Current assets also include those which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable which will be collected within one year.

CURRENT LIABILITIES: Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

D

DEBT SERVICE: A cost category that reflects the payment of principal and interest associated with existing debt obligations.

DEFICIT: The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intra- Governmental Service Funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

DEPARTMENT: A section of the total organization that is comprised of Divisions and is under the oversight of a Director or City Manager.

DIRECTOR: An executive level employee charged with oversight of a department.

DEPRECIATION: Is the process by which the City allocates an asset's cost over the duration of its useful life. Depreciation results in depreciation expense.

DIVISION: A subsection of a Department that carries out a specific line of work assigned to the Department.

E

ENCUMBRANCES: Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENHANCEMENTS: Funds that the City has earmarked for a new service not provided in the past, or allowing an increase in the level of service already provided.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services the general public on a continuing basis can be financed or recovered primarily through user charges.

EXPENDITURES: Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

F

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of West University Place's fiscal year begins each January 1 and ends the following December 31.

FIXED ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, and machinery and equipment.

FRANCHISE: A special privilege granted by a government permitting the continuing use of public property such as, City rights-of-way.

FULL-TIME EQUIVALENT (FTE): One full-time equivalent works 2,080 hours a year; a person working 1,040 hours per years is equivalent to 0.5 FTE.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The difference between governmental fund assets and liabilities. Also referred to as fund equity.

FUND BALANCE POLICY: A minimum fund balance that is required to be kept in reserve for specified funds. Fund balances over the policy requirement may be appropriated in the budget.

G

GENERAL FUND: Is used to account for all transactions not properly includable in other funds.

GENERAL LEDGER: A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping,

the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP): Uniform minimum standards and guidelines used for financial accounting and reporting as set forth by the Governmental Accounting Standards Board (GASB).

GENERAL OBLIGATION (GO) BONDS: Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of West University Place pledges to levy whatever property tax is needed to repay the bonds for any particular year. GO Bonds cannot be issued without voter approval, must be spent in accordance with the voter authorized use and are issued with maturities between 15 and 30 years.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): A governing board set up to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

GOVERNMENTAL FUNDS: Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

H

HOUSTON-GALVESTON AREA COUNCIL (HGAC): A voluntary association of counties, cities, independent school districts, and soil and water conservation districts in the Gulf Coast State Planning Region of Texas. H-GAC serves almost 150 local governments, and its region includes about 4 million people in an area of about 12,500 sq. miles.

I

INTERGOVERNMENTAL REVENUE: Grants, entitlements and cost reimbursements from another governmental entity.

INVESTMENT: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

K

KEY PERFORMANCE INDICATORS (KPI): Specific quantitative and qualitative measures of work performed as a productivity indicator of the program.

L

LEVY: The City Council has authority to impose or collect taxes, special assessments, or service charges.

LONG TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

M

MAINTENANCE: The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

MAJOR FUND: Governmental or Enterprise Funds reported as a separate column in the basic fund financial statements and subject to a separate opinion by the independent auditor.

MODIFIED ACCRUAL ACCOUNTING: The basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the goods or services are received.

N

NO NEW REVENUE TAX RATE: When compared to the same property, the tax rate that produces the same amount of the total amount of taxes as compared to the prior year, based on the value of properties taxed in both years.

O

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and services delivery activities of the City are controlled, and are required by state law.

ORDINANCE: A formal legislative enactment by the governing board of a municipality that has the full force and effect of law within the boundaries of the municipality to which it applies so long as it is not in conflict with any higher form of law. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

P

PERSONNEL SERVICES: The costs associated with compensating employees for their labor (salaries, wages, insurance, payroll taxes, and retirement contributions).

PROJECTION: Anticipated total for the current fiscal year. During the budget process, the City projects expected revenues and expenditures through the remainder of the fiscal year to gain better insight into the current state of the City's finances.

PROPERTY TAX: Taxes levied on all real and personal according to the property's valuation and the tax rate, in compliance with State Property Tax Code.

PROPRIETARY FUND: In governmental accounting is a business-like fund. Examples of proprietary funds include enterprise funds and internal service funds.

PUBLIC FUNDS INVESTMENT ACT: A law that governs the investment of government funds in Texas. Under this law, specific parameters are set for Texas cities, requiring them to adopt an investment policy and to designate an investment officer who is required to attend an approved training course. The act, first adopted in 1995 and most recently amended in 2003, also limits the types of investments that can be made and requires quarterly reporting of investment activity to the governing body.

PURCHASE ORDER: A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

R

RATING: The credit worthiness of an entity as evaluated by independent agencies.

REPLACEMENT COST: The cost as of certain date of a property that can render similar service (but which need not be of the same structural form) as the property to be replaced.

RESERVE: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

RETAINED EARNINGS: Is a form of equity resulting from earning activities.

REVENUES: Increases in governmental fund types, net current assets from other than expenditure refunds and residual equity transfers.

RIGHT-OF-WAY: The area immediately adjacent to a City's roadway or drainage channel.

S

SALES TAX: A state tax of 6.25% is imposed on all retail sales, leases and rentals of most goods, as well as taxable services. Texas cities and counties have the option of imposing additional local sales taxes for a combined total of state and local taxes of 8.25%.

SPECIAL REVENUE FUND: A fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term "proceeds for specific revenue sources" establishes that one or more restricted or committed revenues should be the foundation for a special revenue fund.

SURFACE WATER: Drinking water can come from either ground water sources (via wells) or surface water sources (such as rivers, lakes, and streams). Large metropolitan areas tend to rely on surface water, whereas small and rural areas tend to rely on ground water.

T

TAX LEVY: The total amount to be raised by general property taxes for purpose specified in the Tax Levy Ordinance.

TAX RATE: The amount of tax levied for each \$100 of taxable valuation. The tax rate multiplied by the taxable valuation equals the tax levy.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TEXAS DEPARTMENT OF TRANSPORTATION (TxDOT): A state agency that provides funding, with a local match, for improvement of state highways within the City limits.

TML: See Texas Municipal League.

TEXAS MUNICIPAL LEAGUE: An organization that exists to provide services to Texas cities.

U

USER FEES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

V

VOTER APPROVAL TAX RATE: the maximum tax rate that can be adopted by the City without approval by voters in the November election. This is a new requirement beginning in tax year 2020 under Senate Bill 2 passed in the 86th legislative session.

W

WORKING CAPITAL: current assets less current liabilities.

Y

YIELD: rate earned on an investment based on the cost of the investment, the par value of the investment, plus interest to be earned to maturity, and less any accrued interest.



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Place

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