

City of West University Place, TX Adopted FY 2024 Budget

A Century in the Making



City of West University Place Fiscal Year 2023-2024 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$745,900, which is a 3.70 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$186,291.

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

FOR: Mayor Susan Sample Mayor Pro Tem John Montgomery
Councilmember Clay Brett Councilmember Shannon Carroll
Councilmember Matt Hart

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.260840/100	\$0.277402/100
No-New-Revenue Tax Rate:	\$0.253702/100	\$0.266306/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.176277/100	\$0.185392/100
Voter-Approval Tax Rate:	\$0.260840/100	\$0.276613/100
Debt Rate:	\$0.078390/100	\$0.084733/100

Total debt obligation for City of West University Place secured by property taxes:
\$88,886,825



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of West University Place
Texas**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

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City of
**West University
Place**

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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 Projects (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 5, 2023

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

RE: Adopted 2024 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 2024 Budget for the period beginning January 1, 2024, and ending December 31, 2024.

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 2024 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 2024 Budget continues to build upon our previous work, with a focus on delivering superior services to our residents, reinvesting in our infrastructure, investing in our City team, upholding public safety, and, lastly, enhancing our residential community and what makes West U special.

POLITICAL AND ECONOMIC OUTLOOK

The State Legislature completed its 88th Regular Session with a record number of bills filed. There were 8,345 bills and joint resolutions filed, with 1,258 sent to the governor for his signature. Of those bills, approximately 230 of them will have direct impacts on cities throughout Texas by continuing to limit cities’ abilities to fund and self-govern their communities. The one single bill that will have a lasting impact on Texas cities was the new state preemption law (House Bill 2127), which is known as the Texas Regulatory Consistency Act. In essence, this bill will eliminate the ability of Home Rule cities to pass ordinances that may conflict with state law. While HB 2127 has been ruled unconstitutional, the State is appealing this ruling. This legislative



session, like previous sessions, has continued the State's assault on Home Rule cities' ability to self-govern.

Last year, I mentioned that the City would be starting its budget process earlier this year in order to maintain our ability to utilize available options (namely voter approval) in case we needed to exceed the 3.5% revenue cap. After reviewing the legally mandated deadlines and the typical timeframe for receiving information from other agencies, staff opted not to pursue this option. Staff will reassess this option in the future if necessary.

As it pertains to COVID-19, the declared emergency by the State of Texas and City of West University Place is officially over. Unfortunately, we are still recovering from the pandemic related issues affecting the supply chain, as well as, the monetary policy that is driving inflation. These two issues are providing day-to-day operational challenges, including increased spending on long-term capital improvements, due to rising cost of materials, services and interest rates, as well as, associated costs of financing long-term debt.

REVENUES

West U's total projected revenues for 2024 are approximately \$79.8 million, which is 26% more than the previous year. Much of this increase is related to bond proceeds in 2024 to fund capital improvements in water and sewer utilities. The majority of revenues significantly impacted by the COVID-19 pandemic have fully rebounded to pre-pandemic levels, and we anticipate that this upward trend will continue.

Revenue Actions Planned for 2024

- Reduce the adopted tax rate by 5.97% from \$0.277402 to \$0.260840 per \$100 assessed value
- Increase water rates by 6% and sewer rates by 3%, which would increase the cost by \$5.11/month for an average household using 9,349 gallons of water per month
- Increase solid waste fees by 3.5%, from \$35.15 to \$36.38 per month
- Increase ambulance service rates
- Adjust certain building fees to reflect market averages
- Increase various rental fees to market rates at the Community Building, Senior Center, Colonial Park, and Recreation Center

General Fund Revenues

General Fund revenues for 2024 are projected to be \$24.5 million, approximately \$1.62 million more than was budgeted the previous year. Over a third of this increase is made up of ad valorem taxes, and another third comprises revenues from Charges for Services (such as for increased Parks & Recreation programming). The majority of the remaining increased revenue is due to investment earnings and increases in permits, licenses, and fees.

In 2024, there will be an increase in our Building Regulations and Emergency Medical Services agreement with the City of Southside Place, which increased revenue by \$56,300.



The City’s earnings from investments are expected to increase by approximately \$258,000, which is a significant increase from last year due to interest rates continuing to rise based on the actions of the Federal Reserve. 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 2024, this adopted budget aims to maintain a healthy unassigned ending General Fund balance of over \$7.7 million, which is above the City’s budgeted reserve requirement (approximately \$4.89 million), equal to 20% of total General Fund expenditures. This reserve has contributed to maintaining the City’s AAA bond rating.

EXPENDITURES

Overall, expenditures, excluding internal service funds, are projected to be at \$72.1 million, approximately \$42.3 million less than the Amended 2023 Budget, thus reflecting a decrease in reinvestment in West U’s infrastructure and future through our Capital Improvement Program (CIP). Capital improvements consist of all 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, Solid Waste, and Special Revenue (Restricted Operations) funds, without the Water and Sewer debt payment portion. These funds are estimated to increase 7.64% compared to the Adopted 2023 Budget.

Debt Service includes both the Debt Service Fund total expenditures and the Water and Sewer debt service, and is estimated to decrease 10.5% from the Adopted 2023 Budget. The majority of this decrease is due to a decrease in bond payments, principal, and interest.

The chart below compares 2023 budgeted departmental expenditures to the 2024 budgeted departmental expenditures.

City of West University Place, Texas 2023 Adopted vs. 2024 Adopted Budget Operating Department Expenditures Comparison				
	Adopted 2023	Adopted 2024	\$ Increase (Decrease) from 2023	% Increase/ (Decrease) from 2023
City Council	\$ 179,550	\$ 48,450	\$ (131,100)	-73.02%
Legal	205,000	180,000	(25,000)	-12.20%
Administration	1,510,800	1,653,540	142,740	9.45%
Finance	2,083,350	2,185,450	102,100	4.90%
Police	6,036,100	6,448,600	412,500	6.83%
Fire	4,128,600	4,411,500	282,900	6.85%
Public Works	3,870,600	4,028,050	157,450	4.07%
Parks	4,606,238	5,175,550	569,312	12.36%
Water & Sewer	7,955,400	8,804,357	848,957	10.67%
Solid Waste	1,945,450	2,070,750	125,300	6.44%
Total Operating Budget	\$32,521,088	\$ 35,006,247	\$ 2,485,159	7.64%



NOTABLE CHANGES IN 2024

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.

Communications Division

As part of the City's ongoing commitment to transparency and to ensuring timely dissemination of information to our residents, Communications will become its own division, and the Communications Coordinator position will be reclassified to the position of Communications Manager. This change will allow the City to better track expenses associated with internal and external outreach services. Additionally, this budget fully funds the Communications Coordinator position, which was added in mid-2023.

Finance Department

The City is centralizing its effort to actively pursue grant funding, and has moved grant services and administrations from the Public Works and Fire departments to the Finance Department. This will allow more consistent oversight of the City's grant efforts throughout the grant-funding process. In addition, there was an increase of \$38,000 in the property insurance rates for the City.

Police Department

Succession planning for the Police Department will be underway with the planned mid-year hiring of an Assistant Police Chief. Other notable changes to the budget are the funding of ballistic windshields for patrol cars, along with increased annual costs for the Virtual Gate and other technology enhancements.

Parks & Recreation

As Parks & Recreation recovers from post-pandemic service levels and the difficulty of filling part-time staffing positions, the 2024 Budget includes an increase in part-time wages, along with the conversion of two part-time employee roles to full-time lead positions. Between these two changes, the City hopes to minimize the effects of our lifeguard turnovers, along with the vacancy of our recreation specialist, which has led to a significant increase in our full-time employees covering this crucial position in addition to their primary responsibilities.

The 2024 Budget also projects an increase in instructor fees of approximately \$217,900 with offsetting revenue, along with funding of \$148,300 for the replacement of critical mechanical systems for the Recreation Center – including replacement of the pool heater, repairs to the coating for the changing room and pool deck, and replacement of the HVAC unit at Colonial Park. Lastly, the City will be requesting proposals for landscape services, and we have budgeted approximately \$57,000 for an increase in this service level.

This budget also provides continued support to West U area youth sports (such as 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 \$27,000 of in-kind support through fees for field use, water, electricity, and solid



waste management, as well as room rentals. The support for swimming provides use of the City's pool for swim practices and swim meets, with the cost of extra lifeguards covered by the swim organization.

Information Technology (IT) Department

The City continues its investment in updating and modernizing its IT infrastructure with an increase of approximately \$189,600 in hardware/software maintenance contracts and the replacement of outdated servers, switches, routers, and other miscellaneous network items to improve network resiliency.

Water & Sewer Fund

Per the recommendation of the rate study, this budget increases the water rates by 6% and the sewer rates by 3%, which will increase the monthly bill by \$5.11 for an average household using 9,349 gallons of water. Additionally, the City will complete a review of water and sewer rates that were adjusted in 2023 to ensure that this rate structure is meeting its goal of encouraging water conservation.

Solid Waste Fund

The 2024 Budget includes a 3.5% increase (Senior/Disabled – \$0.62/month, and Regular – \$1.23/month) in solid waste fees. In an effort to remain competitive with wages for temporary labor working on the back of the trucks, the City is adjusting our wages to reflect the current market conditions. Operationally, the City has budgeted an additional \$95,000 for the processing of recyclables.

Vehicle Replacement Fund

This fund enables the City to replace vehicles without increasing taxes or competing with operational demands. In 2024, West U will spend approximately \$613,000 to replace two police patrol vehicles (\$170,000), a solid waste truck (\$328,000), and a bucket truck (\$115,000) in Public Works.

Asset Replacement Fund

This fund enables the City to replace necessary items without increasing taxes or competing with operational demands. In 2024, the City will spend approximately \$371,000 to replace or repair the following items: Fire Department – bunker gear (\$131,600); Public Works Facilities – Recreation Center pool deck heater and Colonial Park pool heater (\$69,000); Public Works Operations – pumps (\$23,000); Parks Recreation Center – UV system (\$39,400); and Parks Colonial Park Pool – pool features, UV pool filter, and structure fabric (\$108,000).

CAPITAL IMPROVEMENT PROGRAM

As West U turns 100 and we celebrate this centennial anniversary, the City continues to evaluate its investments in our citywide infrastructure. The 2024–2028 Capital Improvement Plan (CIP) provides a framework for projects and their funding. During the preparation of the 2024 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. Knowing that West U’s City Council would be considering these potential projects later in 2023 and in the early part of 2024, our City staff committed to returning with recommended updates to the five-year CIP based upon Council decisions.

The 2024 CIP budget is approximately \$2.75 million for pay-as-you-go projects regarding water, sewer, sidewalks, and equipment – with the entire five-year CIP program through 2028 estimated to be \$203.2 million. Approximately 88.7% of this cost is anticipated to be funded through municipal bonds.

This CIP reflects the needs and priorities of both the West U community and the City organization, with approximately 22% of the five-year CIP being devoted to water/sewer projects, and a further 57% related to drainage.

Notable projects for 2024 include:

- Replacing public safety radios
- Constructing a pump room enclosure at the Recreation Center
- Continuing sidewalk and roadway repairs and replacements
- Continuing the lining of sanitary sewer system manholes
- Continuing line replacement for the sanitary sewer system
- Completing inspection and any necessary repairs on Water Well No. 8

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 fourth year in a row
- Prioritizes public safety, which further strengthens our residential character
- Focuses on employee retention and recruitment through a competitive compensation package
- Provides for succession planning in the Police Department with the hiring of an Assistant Chief of Police
- Continues funding for the Capital Improvement Program
- Continues the updating of our software programs to improve our service delivery and customer reach
- 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 2024 budget at the expense of future budgets



ACKNOWLEDGMENTS

I would like to acknowledge the diligent efforts of our City Council in spending long hours reviewing and discussing this budget, including at the budget workshop on August 31, the public hearing on September 18, and the final Council meeting focused on adopting this budget on September 25. 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 2024 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.

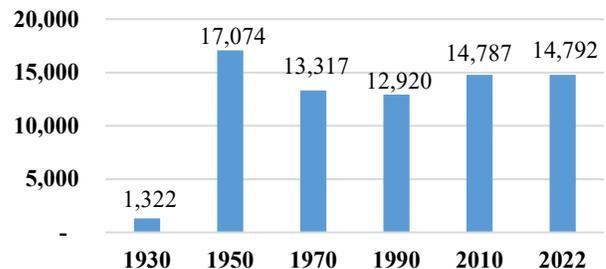


Location

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.



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

14,792

Bond Rating

Standards and Poors Global Ratings

AAA

ISO Rating

Class 1

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 2022 was \$250,000+.

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

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.

In 2018, West U was ranked one of "America's 50 Best Cities to Live" by 24/7 Wall Street.

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 for 39 consecutive years and received the first budget award in 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 a public water system that go above and beyond the minimum standards in protecting public health and ensure 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
CITY COUNCIL**



*Top l-r: Council Member Clay Brett; Mayor Pro Tem John Montgomery;
Bottom l-r: Council Member Matt Hart; Mayor Susan Sample; Council Member Shannon Carroll*

Mayor

Susan Sample

John Montgomery

Mayor Pro Tem

Clay Brett

Council Member

Shannon Carroll

Council Member

Matt Hart

Council Member

**CITY OF WEST UNIVERSITY PLACE
CITY MANAGEMENT**

Appointed Officials

Position

David Beach

City Manager

Thelma Gilliam

City Secretary

Scott Bounds, Olson & Olson LLP

City Attorney

Robert Loper

Municipal Court Judge

City Management

Title

Ken Walker

Police Chief

Jennifer Maxwell

Fire Chief

Marie Kalka

Finance Director

James Urban

Human Resources Director

Russell Brown

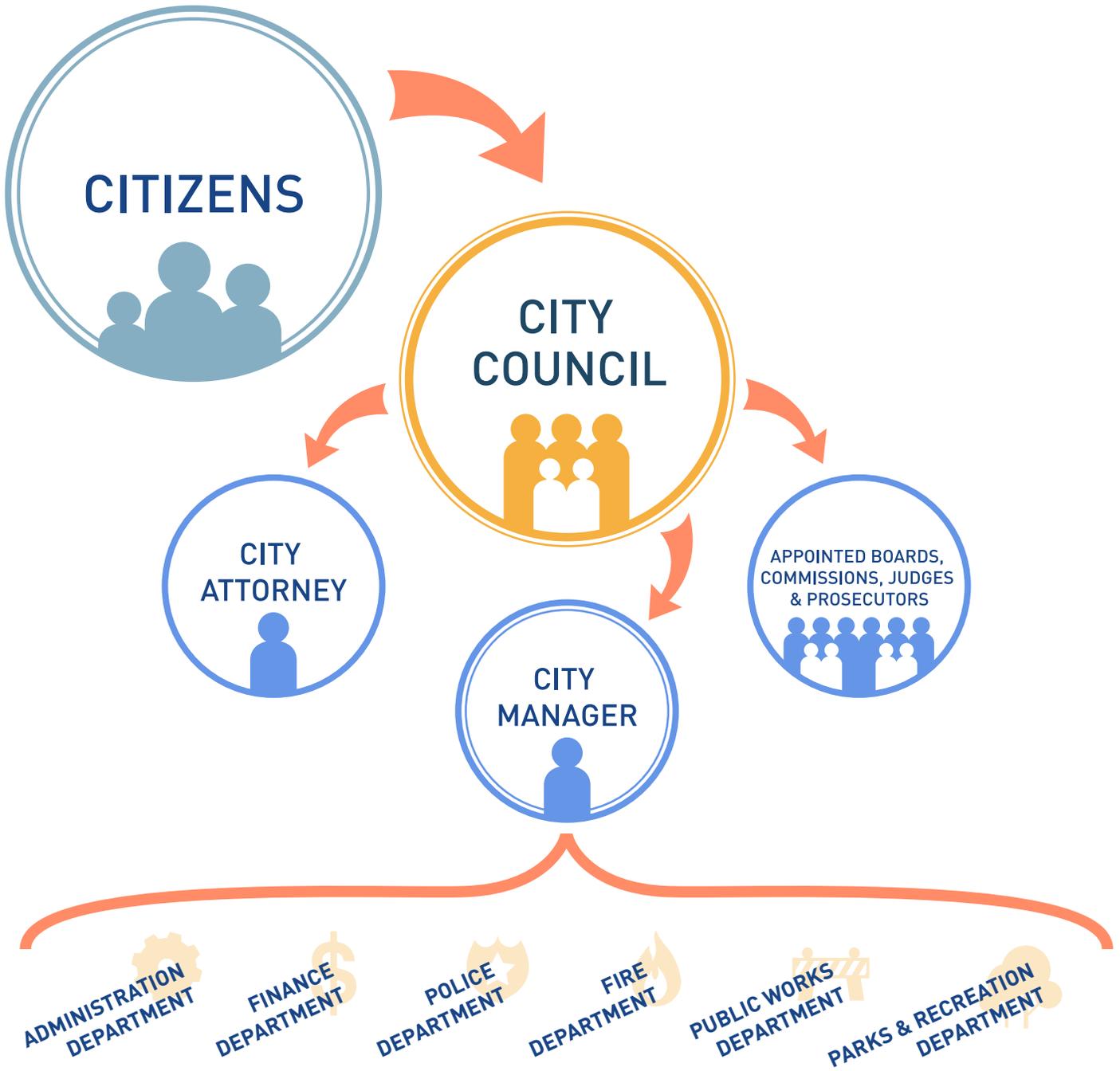
Information Technology Director

Susan White

Parks & Recreation Director

Danny Cameron

Public Works Director



CITY OF WEST UNIVERSITY PLACE

**STAFFING SUMMARY
BY FUND AND DEPARTMENT**

	2021	2022	2023	2024
General Fund				
Administration	7	7	8	8
Finance	6	6	6	6
Police	38	39	39	40
Fire	23	23	23	23
Public Works	20	20	20	20
Parks & Recreation	12	12	12	14
Total General Fund	106	107	108	111
Water & Sewer Fund				
Finance	2	2	2	2
Public Works	11	11	11	11
Total Water & Sewer Fund	13	13	13	13
Solid Waste Fund	7	7	7	7
Technology Management Fund	4	4	4	4
TOTAL ALL FUNDS	130	131	132	135

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
- 305 2024 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
- 342 2024 W/S Certificates of Obligation Fund

Internal Service Funds

- 501 Vehicle Replacement 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 work load 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
- Community Improvement Program 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.

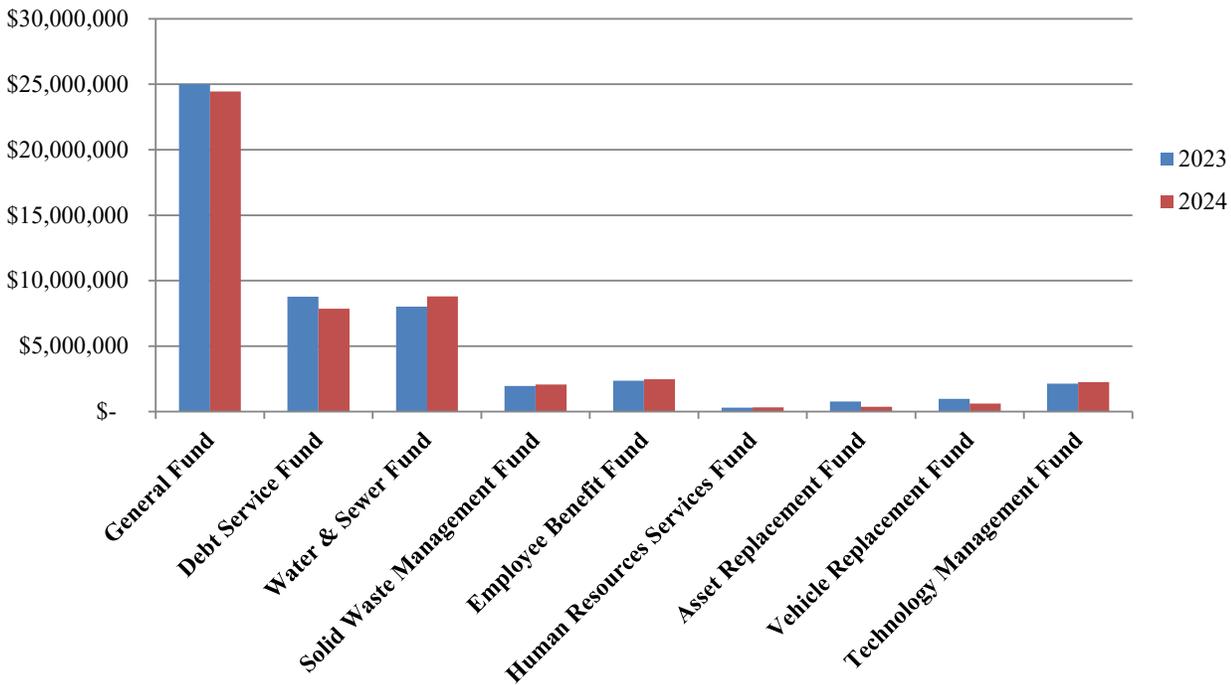
CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2024 Combined Summary of Revenues, Expenditures and Fund Balance/Retained Earnings

	Revenue Sources				Total	Expenditures and Transfers Out	Ending Balance
	Beginning Balance (Estimated)	Taxes	Licenses, Permits, Fees & Charges for Services	Other			
General Fund	\$ 8,270,295	\$ 17,115,463	\$ 4,504,200	\$ 2,924,300	\$ 24,543,963	\$ 24,453,540	\$ 8,360,718
Debt Service Fund	1,084,935	6,309,474	-	1,617,457	7,926,931	7,857,557	1,154,309
Water and Sewer Fund	1,443,183	-	8,646,000	164,800	8,810,800	8,804,357	1,449,626
Solid Waste Fund	609,791	-	1,978,100	14,600	1,992,700	2,070,750	531,741
Capital Project Fund*	2,778,658	-	-	236,000	236,000	2,662,370	352,288
2022 General CO Fund*	22,713,236	-	-	4,159,000	4,159,000	24,371,278	2,500,958
Capital Reserve Fund*	17,727,001	-	-	287,400	287,400	200,000	17,814,401
2024 General CO Fund*	-	-	-	12,858,000	12,858,000	12,858,000	-
Transportation Improvement Fund*	8,468,391	-	-	1,291,500	1,291,500	5,561,499	4,198,391
2019 CO Fund*	207,383	-	-	3,300	3,300	109,973	100,710
Water and Sewer Capital Fund*	1,925,192	-	-	728,500	728,500	1,909,122	744,570
2022 W/S CO Fund*	18,882,694	-	-	238,700	238,700	18,216,423	904,971
2024 W/S CO Fund*	-	-	-	11,663,000	11,663,000	11,663,000	-
Vehicle Replacement Fund	3,350,375	-	-	919,700	919,700	613,000	3,657,075
Technology Management Fund	750,158	-	-	2,247,300	2,247,300	2,249,800	747,658
Asset Replacement Fund	4,176,713	-	-	982,100	982,100	370,900	4,787,913
Employee Benefit Fund	1,279,281	-	-	2,462,300	2,462,300	2,478,400	1,263,181
Human Resources Services Fund	568,056	-	-	242,000	242,000	332,700	477,356
Parks Fund	172,136	-	-	57,800	57,800	20,000	209,936
Friends of West U Parks Fund	3,893	-	-	1,160,000	1,160,000	1,160,000	3,893
Truancy Prevention Fund	26,203	-	-	7,400	7,400	-	33,603
Municipal Jury Fund	599	-	-	100	100	-	699
Court Technology Fund	32,352	-	-	6,900	6,900	4,000	35,252
Tree Replacement Fund	350,670	-	-	42,500	42,500	50,000	343,170
Court Security Fund	69,526	-	-	8,300	8,300	9,500	68,326
METRO Fund	410,892	-	-	755,000	755,000	800,000	365,892
Police State Forfeited Property Fund	32,163	-	-	600	600	-	32,763
Police Federal Forfeited Property Fund	48,849	-	-	20,900	20,900	-	69,749
Police Training Fund	38,119	-	-	3,200	3,200	-	41,319
Fire Training Fund	16,695	-	-	300	300	-	16,995
Good Neighbor Fund	3,392	-	-	2,600	2,600	2,500	3,492
Opioid Settlement Fund	11,400	-	-	200	200	-	11,600
Centennial Celebration Fund	-	-	-	50,000	50,000	50,000	-
Total All Funds	\$ 95,452,231	\$ 23,424,937	\$ 15,128,300	\$ 45,155,757	\$ 83,708,994	\$ 128,878,669	\$ 50,282,555

*includes 2023 expenditure carryovers to tie out fund balance.

CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY EXPENDITURES COMPARISON
Comparison of 2023 Budget to 2024 Budget

	2023	2024	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
General Fund	\$ 25,001,240	\$ 24,453,540	\$ (547,700)	-2.19%
Debt Service Fund	8,781,336	7,857,557	(923,779)	-10.52%
Total	33,782,576	32,311,097	(1,471,479)	-4.36%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	8,008,400	8,804,357	795,957	9.94%
Solid Waste Management Fund	1,945,450	2,070,750	125,300	6.44%
Total	9,953,850	10,875,107	921,257	9.26%
<u>Internal Service Fund Types:</u>				
Employee Benefit Fund	2,355,000	2,478,400	123,400	5.24%
Human Resources Services Fund	304,350	332,700	28,350	9.31%
Asset Replacement Fund	768,000	370,900	(397,100)	-51.71%
Vehicle Replacement Fund	974,774	613,000	(361,774)	-37.11%
Technology Management Fund	2,128,300	2,249,800	121,500	5.71%
Total	6,530,424	6,044,800	(485,624)	-7.44%
TOTAL ALL FUND TYPES	\$ 50,266,850	\$ 49,231,004	\$ (1,035,846)	-2.06%



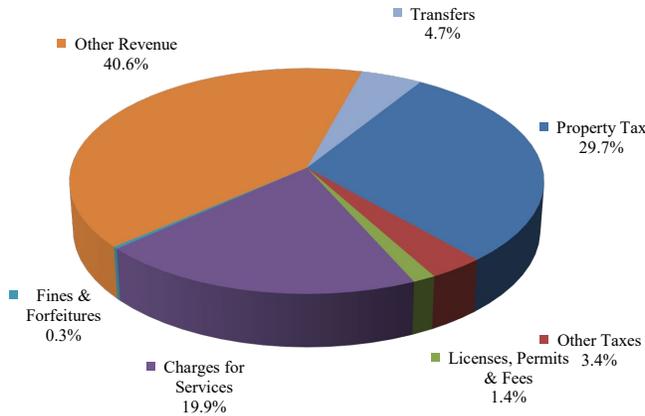
**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON MAJOR FUNDS
2024 BUDGET AT A GLANCE**

	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Capital Project Funds*	Total
Revenues						
Property Tax	\$ 14,717,463	\$ 6,309,474	\$ -	\$ -	\$ -	\$ 21,026,937
Other Taxes	2,398,000	-	-	-	-	2,398,000
Licenses, Permits & Fees	994,000	-	-	-	-	994,000
Charges for Services	3,510,200	-	8,646,000	1,978,100	-	14,134,300
Fines & Forfeitures	211,000	-	-	-	-	211,000
Other Revenue	954,500	56,500	164,800	14,600	27,585,400	28,775,800
Transfers	1,758,800	1,560,957	-	-	-	3,319,757
Total Revenues	\$ 24,543,963	\$ 7,926,931	\$ 8,810,800	\$ 1,992,700	\$ 27,585,400	\$ 70,859,794

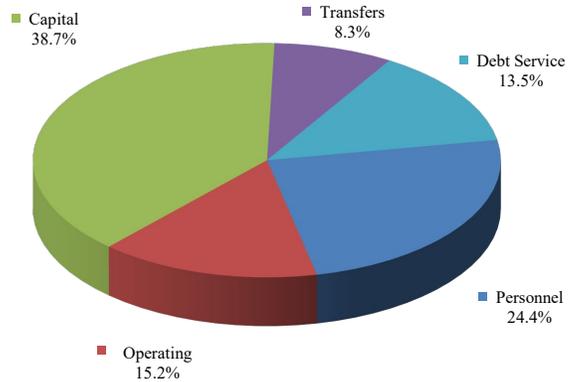
Expenditures						
Personnel	\$ 15,212,750	\$ -	\$ 1,266,600	\$ 572,500	\$ -	\$ 17,051,850
Operating	5,784,490	-	3,968,700	881,050	-	10,634,240
Capital	196,300	-	80,000	28,000	26,796,000	27,100,300
Transfers	3,260,000	-	1,925,000	589,200	-	5,774,200
Debt Service	-	7,857,557	1,564,057	-	-	9,421,614
Total Expenditures	\$ 24,453,540	\$ 7,857,557	\$ 8,804,357	\$ 2,070,750	\$ 26,796,000	\$ 69,982,204

* Includes all capital funds

2024 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND CAPITAL PROJECT FUNDS



2024 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND CAPITAL PROJECT FUNDS



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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Adopted 2024
<u>Governmental Funds</u>					
General Fund	\$ 21,687,382	\$ 23,912,075	\$ 22,922,083	\$ 24,496,850	\$ 24,543,963
Debt Service Fund	7,240,345	6,282,995	6,920,639	8,657,671	7,926,931
<u>Enterprise Funds</u>					
Water and Sewer Fund	7,671,910	8,585,176	8,836,000	8,380,500	8,810,800
Solid Waste Fund	1,809,917	1,857,606	1,914,500	1,927,085	1,992,700
<u>Special Revenue Funds</u>					
Parks Donation Fund	63,806	60,228	40,900	58,900	57,800
Friends of West University Parks Fund	215,001	137,498	440,000	35,400	1,160,000
Truancy Prevention Fund	4,453	10,661	6,600	8,700	7,400
Municipal Jury Fund	91	260	400	200	100
Court Technology Fund	4,136	8,721	10,200	8,000	6,900
Tree Replacement Fund	46,045	38,969	43,300	22,800	42,500
Court Security Fund	4,854	11,524	10,500	10,300	8,300
METRO Fund	734,182	853,747	702,500	837,000	755,000
Police State Forfeited Property Fund	2,147	430	300	1,300	600
Police Federal Forfeited Property Fund	15,314	20,867	200	21,800	20,900
Police Training Fund	2,387	2,528	2,800	4,000	3,200
Fire Training Fund	160	13,479	300	700	300
Good Neighbor Fund	3	44	-	200	2,600
Opioid Settlement Fund	-	-	-	11,400	200
Centennial Celebration Fund	-	-	-	85,000	50,000
<u>Internal Service Funds</u>					
Vehicle Replacement Fund	678,508	788,663	792,500	914,200	919,700
Technology Management Fund	1,946,510	2,078,105	2,134,100	2,159,000	2,247,300
Asset Replacement Fund	696,515	1,354,338	938,900	1,068,300	982,100
Employee Benefits Fund	1,815,823	2,016,381	2,360,000	2,098,200	2,462,300
Human Resources Services Fund	679,511	257,629	234,600	255,300	242,000
<u>Capital Projects Funds</u>					
Capital Project Fund	300,322	724,960	3,247,683	3,316,283	236,000
2022 General Certificates of Obligation Fund	-	49,924,941	5,380,000	2,615,200	279,000
Capital Reserve Fund	4,502,532	14,891,413	2,087,000	2,922,200	287,400
2024 General Certificates of Obligation Fund	-	-	-	-	12,858,000
Transportation Improvement Fund	29,141,762	580,443	1,794,040	1,728,161	1,291,500
2019 Certificate of Obligation Fund	1,358	4,826	7,408	13,900	3,300
Water & Sewer Capital Projects Fund	2,701,666	940,717	933,500	657,800	728,500
2022 W/S Certificates of Obligation Fund	-	23,446,039	-	1,009,300	238,700
2024 W/S Certificates of Obligation Fund	-	-	-	-	11,663,000
TOTAL	\$ 81,966,637	\$ 138,805,262	\$ 61,760,953	\$ 63,325,650	\$ 79,828,994

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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Adopted 2024
<u>Governmental Funds</u>					
General Fund	\$ 24,511,478	\$ 25,127,365	\$ 25,001,240	\$ 24,558,836	\$ 24,453,540
Debt Service Fund	7,867,338	6,301,818	8,781,336	8,488,282	7,857,557
<u>Enterprise Funds</u>					
Water and Sewer Fund	8,916,792	7,468,848	8,008,400	8,372,725	8,804,357
Solid Waste Fund	1,699,785	1,767,946	1,945,450	1,944,950	2,070,750
<u>Special Revenue Funds</u>					
Parks Donation Fund	30,119	35,339	20,000	17,000	20,000
Friends of West University Parks Fund	217,967	122,975	445,351	35,400	1,160,000
Truancy Prevention Fund	-	-	-	-	-
Municipal Jury Fund	-	-	-	-	-
Court Technology Fund	1,254	3,046	4,500	4,000	4,000
Tree Replacement Fund	-	-	50,000	50,000	50,000
Court Security Fund	-	375	9,500	1,600	9,500
METRO Fund	575,000	925,000	815,000	815,000	800,000
Police State Forfeited Property Fund	-	-	-	-	-
Police Federal Forfeited Property Fund	-	-	13,132	13,168	-
Police Training Fund	-	-	-	-	-
Fire Training Fund	1,328	12,604	-	-	-
Good Neighbor Fund	1,003	-	2,500	-	2,500
Opioid Settlement Fund	-	-	-	-	-
Centennial Celebration Fund	-	-	-	85,000	50,000
<u>Internal Service Funds</u>					
Vehicle Replacement Fund	935,007	590,837	974,774	844,811	613,000
Technology Management Fund	1,821,128	1,982,619	2,128,300	2,002,350	2,249,800
Asset Replacement Fund	276,860	1,329,003	768,000	438,000	370,900
Employee Benefits Fund	2,295,926	2,007,399	2,355,000	2,065,900	2,478,400
Human Resources Services Fund	280,621	165,847	304,350	259,250	332,700
<u>Capital Projects Funds</u>					
Capital Project Fund	211,421	574,243	3,730,111	1,267,741	200,000
2022 General Certificates of Obligation Fund	-	24,049,849	30,148,334	5,777,056	-
Capital Reserve Fund	-	1,130,960	3,458,183	3,458,183	200,000
2024 General Certificates of Obligation Fund	-	-	-	-	12,858,000
Transportation Improvement Fund	20,289,783	1,497,846	6,401,337	2,039,838	1,200,000
2019 Certificate of Obligation Fund	2,191,798	140,476	234,973	125,000	-
Water & Sewer Capital Projects Fund	1,312,174	1,825,316	2,449,515	1,215,393	675,000
2022 W/S Certificates of Obligation Fund	-	133,577	22,827,050	5,439,068	-
2024 W/S Certificates of Obligation Fund	-	-	-	-	11,663,000
TOTAL	\$ 73,436,780	\$ 77,193,288	\$ 120,876,336	\$ 69,318,551	\$ 78,123,004

**Comparison of Property Taxes
Tax Year 2022 vs. 2023**

	Tax Year 2022		Tax Year 2023		Monthly Increase/ (Decrease)
	Levy Rate per \$100	Monthly Cost*	Levy Rate per \$100	Monthly Cost*	
Maintenance & Operations	\$0.192669	\$217.13	\$0.182446	\$224.63	\$7.50
Debt Service	\$0.084733	\$95.49	\$0.078394	\$96.52	\$1.03
Total	\$0.277402	\$312.62	\$0.260840	\$321.15	\$8.54
Average Residential Taxable Value	\$1,352,336		\$1,477,469		

* Based on Average Residential Taxable Value

**Average Residential Property Tax Impact
Tax Year 2022 vs. 2023**

	Tax Year 2022	Tax Year 2023	Tax Year 2023
	@ Actual Rate	@ No-New-Revenue (NNR) Rate	@ Adopted Rate
Average Taxable Value - Residential	\$1,352,336	\$1,477,469	\$1,477,469
Tax Rate per \$100 Assessed Value	0.27740	0.25370	0.26084
Average Annual Tax	\$3,751.41	\$3,748.37	\$3,853.83
Average Monthly Tax	\$312.62	\$312.36	\$321.15
	2023 Adopted vs. 2023 NNR	2023 NNR vs. 2022 Actual	2023 Adopted vs. 2022 Actual
Value Increase (Decrease)		\$125,133	\$125,133
Tax Increase (Decrease) from Value	\$0.00	\$317.46	\$326.40
Tax Increase (Decrease) from Rate	\$105.46	-\$320.50	-\$223.97
Average Taxpayer Annual Tax Increase (Decrease)	\$105.46	-\$3.04	\$102.42
Increase (Decrease) per month	\$8.79	-\$0.25	\$8.54
% Increase (Decrease) YTY		-0.08%	2.73%



City of
**West University
Place**

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FINANCIAL FORECAST FISCAL YEARS 2025 - 2028

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 2025 through 2028. 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

As part of the formulation of these forecasts, the forecast methodology includes estimating the future values of revenues and expenditures. The forecast provides an estimate of how much revenue will be needed/required to meet expenditures and reserve and bond coverage requirements over the forecast period. The value of forecasts is in estimating whether, given assumptions about financial policies and economic trends, the City will have sufficient resources to meet the resource requirements of ongoing, planned, or mandated programs. In the City's forecasts, there are a mixture of methodologies, including historical and factual information, knowledge of anticipated events, and judgment. The methodologies incorporate information gathered on anticipated population growth and building permits. Anticipated sales tax from retail sales, anticipated valuations, and other variables were identified to try to minimize the risk of overstating or understating revenue. Much like revenue, the expenditure projections for the General Fund, Water & Sewer Fund and Solid Waste Fund are based on historical trends, anticipated events, assumptions about the future, and other judgments staff deemed appropriate. The City may attempt to enact some controls to prevent the anticipated growth of operating expenses, but such controls are not assumed in the plan. The Debt Service Fund expenditure forecast is based upon current debt service payments, as well as anticipated debt from new debt issuances based on the City's Five-Year CIP. General Fund and Debt Service revenues are dependent on the net assessed property valuation assumptions.

Analysis

General Fund

For all years presented in the financial forecast, the General Fund is structurally balanced, and the ending projected unassigned fund balance exceeds our fund balance reserve requirement of 20% of estimated operating and maintenance expenditures. Historically the forecast is direr than reality as we typically have annual budget savings resulting in fewer incurred expenditures than forecast. This often provides us more flexibility for funding non-recurring expenditures than the levels we forecast.

Water & Sewer Fund

While this current model is presented structurally balanced, it requires rate increases ranging from 10% to 6% for both water and sewer services. The majority of the out-year increases are due to increase in debt service from the investment in critical water & sewer capital infrastructure. As the City progresses toward the out-year projections, projects, project costs and fees will be refined to ensure sufficient working capital to meet the working capital reserve requirements. In addition, historically the forecast is direr than reality as we typically have annual budget savings resulting in fewer incurred expenditures than forecast.

Solid Waste Fund

For all years presented in the financial forecast, the Solid Waste Fund is structurally balanced, based on current and the ending projected unassigned fund balance exceeds our working capital reserve requirement of 10% of estimated operating and maintenance expenditures. Historically the forecast is direr than reality as we typically have annual budget savings resulting in fewer incurred expenditures than forecast.

Debt Service Fund

The debt service fund is slightly structurally imbalanced in the out years presented, resulting from using a more conservative collection rate as well as conservative earnings on investments. We have ample fund balance to absorb the minor imbalance and we can manage the tax revenue in future years if the imbalance is greater than expected. All years except 2027 and 2028 are projected to meet the fund balance reserve requirement of 10% of annual debt service requirements. As the City progresses toward the out-year projections, projects and project costs will be refined to ensure sufficient fund balance to meet the fund balance reserve requirements.

Conclusion

The proposed forecasts are conservative and only include developments that are anticipated based on current knowledge. This forecast will be updated annually or sooner if any new developments significantly impact revenue or expenditures are identified as “concrete”, or likely to happen. There are external factors outside of the City, such as the legislature, economy, potential grant funding, and weather, that could impact the forecast and the City, despite having a prudent financial plan in place. Our objective is to provide City Council and management a prudent financial plan to make decisions to benefit our 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		2025	2026	2027	2028
Ad Valorem Taxes	\$	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Sales Taxes	%	2%	2%	2%	2%
Franchise Taxes	%	0%	0%	0%	0%
Other Taxes	%	0%	0%	0%	0%
Permits, Licenses and Fees	%	3%	3%	3%	3%
Charges for Services	%	3%	3%	3%	3%
Fines and Forfeitures	%	3%	3%	3%	3%
Earnings on Investments	%	3%	3%	3%	3%
Other Revenue	%	3%	3%	3%	3%
Transfers In	%	0%	0%	0%	0%
EXPENSES					
Inflation Rate		3.00%	3.00%	3.00%	3.00%
Additional Operating Costs - General Fund					
Total Additional Costs	\$	-	\$	-	\$

WATER & SEWER FUND ASSUMPTIONS					
WATER & SEWER FUND REVENUE		2025	2026	2027	2028
Water Service	%	10%	9%	8%	6%
Sewer Service	%	10%	9%	8%	6%
Penalties	%	0%	0%	0%	0%
Connection Fee	%	0%	0%	0%	0%
Earnings on Investments	%	3%	3%	3%	3%
Miscellaneous	%	0%	0%	0%	0%
EXPENSES					
Inflation Rate		3%	3%	3%	3%
Additional Operating Costs - Water & Sewer Fund					
None					
Total Additional Costs					

SOLID WASTE FUND ASSUMPTIONS					
SOLID WASTE FUND REVENUE		2025	2026	2027	2028
Solid Waste Collection	%	3.5%	3.5%	3.5%	3.5%
Solid Waste Special Collection	%	3%	3%	3%	3%
Sale of Recyclables	%	0%	0%	0%	0%
Earnings on Investments	%	3%	3%	3%	3%
Miscellaneous	%	0%	0%	0%	0%
EXPENSES					
Inflation Rate		3%	3%	3%	3%
Additional Operating Costs - Solid Waste Fund					
None					

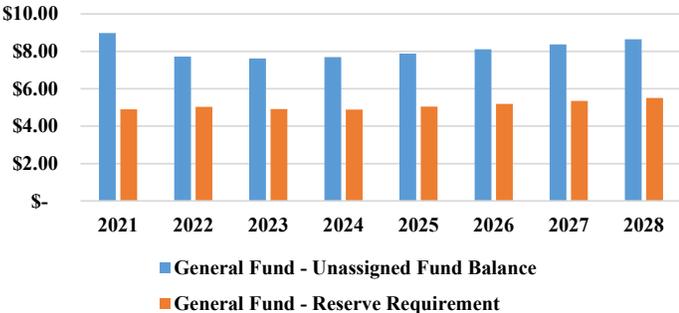
DEBT SERVICE FUND ASSUMPTIONS					
ISSUANCE SERIES		2025	2026	2027	2028
Issuance Amount	\$	\$ 78,187,000	\$ 42,723,000	\$ 44,220,000	\$ 2,351,000
Interest Rate		4.75%	5.00%	5.00%	5.00%
Allocation to Water & Sewer Fund		14%	26%	5%	63%
Bond Term in Years		25	25	25	25

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

	Actual 2021	Actual 2022	Estimated 2023	Adopted 2024
REVENUES				
Ad Valorem Taxes	12,947,028	13,423,779	13,883,300	14,717,463
Sales Taxes	1,468,046	1,700,938	1,653,000	\$ 1,500,000
Franchise Taxes	934,635	967,370	913,200	\$ 878,000
Other Taxes	12,191	14,670	22,500	\$ 20,000
TOTAL TAXES	\$ 15,361,899	\$ 16,106,756	\$ 16,472,000	\$ 17,115,463
Permits, Licenses and Fees	829,650	1,316,648	1,016,200	994,000
Charges for Services	3,035,642	3,789,768	3,667,250	3,510,200
Fines and Forfeitures	113,748	212,829	209,000	211,000
Investment Earnings	6,682	151,007	816,500	402,300
Other Revenue	612,558	686,867	623,700	552,200
Transfers In	1,727,202	1,648,200	1,692,200	1,758,800
TOTAL REVENUES	\$ 21,687,382	\$ 23,912,075	\$ 24,496,850	\$ 24,543,963
EXPENDITURES BY DEPARTMENT				
Administration	1,553,770	1,594,662	1,665,375	1,881,990
Finance	1,723,276	1,825,539	2,021,200	2,185,450
Police	4,980,948	5,663,991	5,738,500	6,448,600
Fire	3,720,701	3,875,598	4,126,850	4,411,500
Public Works	3,465,769	3,533,533	3,818,700	4,028,050
Parks & Recreation	3,760,014	4,149,042	4,833,211	5,175,550
Transfers Out	5,307,000	4,485,000	2,355,000	322,400
TOTAL EXPENDITURES	\$ 24,511,478	\$ 25,127,365	\$ 24,558,836	\$ 24,453,540
NET REVENUES (EXPENDITURES)	\$ (2,824,096)	\$ (1,215,289)	\$ (61,986)	\$ 90,423
BEGINNING FUND BALANCE	12,371,667	9,547,570	8,332,280	8,270,295
ENDING FUND BALANCE	\$ 9,547,570	\$ 8,332,280	\$ 8,270,295	\$ 8,360,718
ASSIGNED*	203,000	211,000	249,600	267,000
RESTRICTED**	372,371	397,955	398,955	399,000
UNASSIGNED FUND BALANCE	\$ 8,972,199	\$ 7,723,325	\$ 7,621,740	\$ 7,694,718
Minimum Unassigned Fund Balance	\$ 4,902,296	\$ 5,025,473	\$ 4,911,767	\$ 4,890,708
Over/(Under) Minimum	\$ 4,069,903	\$ 2,697,853	\$ 2,709,973	\$ 2,804,010

* Assigned for City Manager's Contract

** Restricted for PEG fees



	Forecast			
	2025	2026	2027	2028
REVENUES				
Ad Valorem Taxes	\$ 15,317,463	\$ 15,917,463	\$ 16,517,463	\$ 17,117,463
Sales Taxes	1,530,000	1,560,600	1,591,812	1,623,648
Franchise Taxes	878,000	878,000	878,000	878,000
Other Taxes	20,000	20,000	20,000	20,000
TOTAL TAXES	\$ 17,745,463	\$ 18,376,063	\$ 19,007,275	\$ 19,639,111
Permits, Licenses and Fees	1,023,820	1,054,535	1,086,171	1,118,756
Charges for Services	3,615,506	3,723,971	3,835,690	3,950,761
Fines and Forfeitures	217,330	223,850	230,565	237,482
Investment Earnings	414,369	426,800	439,604	452,792
Other Revenue	618,766	637,329	656,449	676,142
Transfers In	1,758,800	1,758,800	1,758,800	1,758,800
TOTAL REVENUES	\$ 25,394,054	\$ 26,201,348	\$ 27,014,554	\$ 27,833,845

EXPENDITURES BY DEPARTMENT

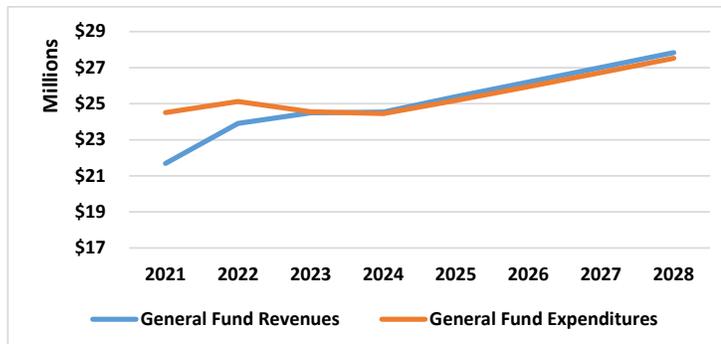
Administration	1,938,450	1,996,603	2,056,501	2,118,196
Finance	2,251,014	2,318,544	2,388,100	2,459,743
Police	6,642,058	6,841,320	7,046,559	7,257,956
Fire	4,543,845	4,680,160	4,820,565	4,965,182
Public Works	4,148,892	4,273,358	4,401,559	4,533,606
Parks & Recreation	5,330,817	5,490,741	5,655,463	5,825,127
Transfers Out	332,072	342,034	352,295	362,864
TOTAL EXPENDITURES	\$ 25,187,146	\$ 25,942,761	\$ 26,721,043	\$ 27,522,675

NET REVENUES (EXPENDITURES)	\$ 206,908	\$ 258,587	\$ 293,511	\$ 311,170
BEGINNING FUND BALANCE	\$ 8,360,718	\$ 8,567,625	\$ 8,826,213	\$ 9,119,723
ENDING FUND BALANCE	\$ 8,567,625	\$ 8,826,213	\$ 9,119,723	\$ 9,430,894
ASSIGNED*	275,000	283,000	291,000	299,000
RESTRICTED**	419,000	439,000	459,000	479,000
UNASSIGNED FUND BALANCE	\$ 7,873,625	\$ 8,104,213	\$ 8,369,723	\$ 8,652,894

* Assigned for City Manager's Contract

** Restricted for PEG fees

Minimum Unassigned Fund Balance	\$ 5,037,429	\$ 5,188,552	\$ 5,344,209	\$ 5,504,535
Over/(Under) Minimum	\$ 2,836,196	\$ 2,915,660	\$ 3,025,515	\$ 3,148,359



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

	Actual 2021	Actual 2022	Estimated 2023	Adopted 2024
REVENUES				
Current Year Property Taxes	\$ 6,772,312	\$ 5,825,041	\$ 6,117,000	\$ 6,289,474
Prior Year Property Taxes	42,640	21,786	20,000	20,000
Penalty and Interest	36,471	33,744	32,000	24,000
Earnings on Investments	902	34,037	68,500	32,500
Transfer from 2019 Cert Of Obligation Fund	-	750	926,730	-
Transfer from Water & Sewer Fund	-	-	828,441	-
General Obligation Bond Proceeds	388,020	367,637	665,000	1,560,957
Certificates of Obligation Proceeds	-	-	-	-
TOTAL REVENUE	\$ 7,240,345	\$ 6,282,995	\$ 8,657,671	\$ 7,926,931
EXPENDITURES				
Bond Principal	\$ 6,496,435	\$ 4,885,000	\$ 5,475,000	\$ 4,485,000
Interest on Bonds	1,364,103	1,411,629	3,006,482	3,369,257
Fiscal Agent Fees	3,300	4,050	3,300	3,300
Issuance Costs	3,500	1,139	3,500	-
Payment to Refunded Bond Escrow	-	-	-	-
TOTAL EXPENDITURES	\$ 7,867,338	\$ 6,301,818	\$ 8,488,282	\$ 7,857,557
NET REVENUES (EXPENDITURES)	\$ (626,993)	\$ (18,823)	\$ 169,389	\$ 69,374
BEGINNING WORKING CAPITAL	1,561,361	934,368	915,546	1,084,935
ENDING WORKING CAPITAL	\$ 934,368	\$ 915,546	\$ 1,084,935	\$ 1,154,309

10% of Annual Debt Service fund balance

Property Tax Debt Requirement	\$ 7,860,538	\$ 6,296,629	\$ 7,653,041	\$ 7,854,257
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	Forecast			
	2025	2026	2027	2028
REVENUES				
Current Year Property Taxes	\$ 6,697,050	\$ 9,078,602	\$ 10,908,595	\$ 12,473,203
Prior Year Property Taxes	20,000	20,000	20,000	20,000
Penalty and Interest	24,720	25,462	26,225	27,012
Earnings on Investments	33,475	34,479	35,514	36,579
Transfer from 2019 Cert Of Obligation Fund	-	-	-	-
Transfer from Water & Sewer Fund	2,325,481	3,072,544	3,837,119	3,982,844
General Obligation Bond Proceeds	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	-
TOTAL REVENUE	\$ 9,100,727	\$ 12,231,086	\$ 14,827,453	\$ 16,539,638
EXPENDITURES				
Bond Principal	\$ 5,115,000	\$ 4,900,000	\$ 5,830,000	\$ 5,695,000
Interest on Bonds	3,907,532	7,251,145	8,915,714	10,761,047
Fiscal Agent Fees	4,000	5,000	6,000	7,500
Issuance Costs	-	-	-	-
Payment to Refunded Bond Escrow	-	-	-	-
TOTAL EXPENDITURES	\$ 9,026,532	\$ 12,156,145	\$ 14,751,714	\$ 16,463,547
NET REVENUES (EXPENDITURES)	\$ 74,195	\$ 74,941	\$ 75,739	\$ 76,091
BEGINNING WORKING CAPITAL	1,154,309	1,228,504	1,303,445	1,379,184
ENDING WORKING CAPITAL	\$ 1,228,504	\$ 1,303,445	\$ 1,379,184	\$ 1,455,276
10% of Annual Debt Service fund balance	902,653	1,215,615	1,475,171	1,646,355
Property Tax Debt Requirement	\$ 6,697,050	\$ 9,078,602	\$ 10,908,595	\$ 12,473,203

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

	Actual 2021	Actual 2022	Estimated 2023	Adopted 2024
REVENUES				
FEMA Reimbursement	\$ 31,670	\$ -	\$ -	\$ -
Water Service	4,520,193	5,107,030	5,100,000	5,431,000
Sewer Service	2,935,835	3,181,576	3,090,000	3,215,000
Penalties	48,516	50,207	49,000	48,000
Connection Fee	84,700	90,630	85,300	85,000
Earnings on Investments	476	14,204	45,900	26,800
Insurance Claim Proceeds	-	-	5,300	-
Miscellaneous	7,320	7,952	5,000	5,000
Transfer from 2022 Water/Sewer Co Fund	-	133,577	-	-
Transfer from Human Resource Svcs Fund	43,199	-	-	-
TOTAL REVENUE	\$ 7,671,910	\$ 8,585,176	\$ 8,380,500	\$ 8,810,800
EXPENDITURES BY DEPARTMENT				
Debt Service	\$ 395,002	\$ 367,637	\$ 668,075	\$ 1,564,057
Finance	259,624	262,810	334,550	356,500
Public Works	4,312,165	4,688,401	5,575,100	4,958,800
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000
Transfer to Water & Sewer Capital Projects	2,700,000	900,000	545,000	675,000
TOTAL EXPENDITURES	\$ 8,916,792	\$ 7,468,848	\$ 8,372,725	\$ 8,804,357
NET REVENUES (EXPENDITURES)	\$ (1,244,882)	\$ 1,116,328	\$ 7,775	\$ 6,443
BEGINNING WORKING CAPITAL	1,563,963	319,081	1,435,408	1,443,183
ENDING WORKING CAPITAL	\$ 319,081	\$ 1,435,408	\$ 1,443,183	\$ 1,449,626
Minimum Working Capital Requirement	\$ 891,679	\$ 746,885	\$ 837,273	\$ 880,436
Working Capital Over/(Under)	\$ (572,599)	\$ 688,524	\$ 605,911	\$ 569,191

	Forecast			
	2025	2026	2027	2028
REVENUES				
FEMA Reimbursement	\$ -	\$ -	\$ -	\$ -
Water Service	5,974,100	6,511,769	7,032,711	7,454,673
Sewer Service	3,536,500	3,854,785	4,163,168	4,412,958
Penalties	48,000	48,000	48,000	48,000
Connection Fee	85,000	85,000	85,000	85,000
Earnings on Investments	27,604	28,432	29,285	30,164
Insurance Claim Proceeds				
Miscellaneous	5,000	5,000	5,000	5,000
Transfer from 2022 Water/Sewer Co Fund				
Transfer from Human Resource Svcs Fund	-	-	-	-
TOTAL REVENUE	\$ 9,676,204	\$ 10,532,986	\$ 11,363,163	\$ 12,035,795
EXPENDITURES BY DEPARTMENT				
Debt Service	\$ 2,325,481	\$ 3,072,544	\$ 3,837,119	\$ 3,982,844
Finance	315,695	325,166	334,921	344,968
Public Works	5,107,564	5,260,791	5,418,615	5,581,173
Transfer to General Fund	1,250,000	1,250,000	1,287,500	1,326,125
Transfer to Water & Sewer Capital Projects	675,000	675,000	675,000	675,000
TOTAL EXPENDITURES	\$ 9,673,740	\$ 10,583,501	\$ 11,553,154	\$ 11,910,110
NET REVENUES (EXPENDITURES)	\$ 2,464	\$ (50,514)	\$ (189,991)	\$ 125,684
BEGINNING WORKING CAPITAL	1,449,626	1,452,090	1,401,576	1,211,585
ENDING WORKING CAPITAL	\$ 1,452,090	\$ 1,401,576	\$ 1,211,585	\$ 1,337,269
Minimum Working Capital Requirement	\$ 967,374	\$ 1,058,350	\$ 1,155,315	\$ 1,191,011
Working Capital Over/(Under)	\$ 484,716	\$ 343,226	\$ 56,269	\$ 146,258

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

	Actual 2021	Actual 2022	Estimated 2023	Adopted 2024
REVENUES				
FEMA Reimbursement	\$ 2,051	\$ -	\$ -	\$ -
State Grant	-	-	-	-
Solid Waste Collection	1,797,489	1,839,706	1,896,000	1,977,600
Solid Waste Special Collection	(50)	-	500	500
Sale of Recyclables	10,384	7,450	-	-
Earnings on Investments	294	9,754	29,000	13,800
Class Fees	-	-	385	-
Cash Over/Short	(997)	-	-	-
Miscellaneous	746	696	1,200	800
TOTAL REVENUE	\$ 1,809,917	\$ 1,857,606	\$ 1,927,085	\$ 1,992,700
EXPENDITURES BY DIVISION				
City-Wide	\$ 1,911	\$ -	\$ 500	\$ 500
Curbside Solid Waste	900,767	993,226	1,042,000	1,086,600
Curbside Recycling	318,170	284,544	384,650	451,950
Curbside Green Waste Recycling	168,938	180,176	207,800	221,700
Transfer to General Fund	310,000	310,000	310,000	310,000
TOTAL EXPENDITURES	\$ 1,699,785	\$ 1,767,946	\$ 1,944,950	\$ 2,070,750
NET REVENUES (EXPENDITURES)	\$ 110,133	\$ 89,660	\$ (17,865)	\$ (78,050)
BEGINNING WORKING CAPITAL	427,864	537,997	627,656	609,791
ENDING WORKING CAPITAL	\$ 537,997	\$ 627,656	\$ 609,791	\$ 531,741
Minimum Working Capital Requirement	\$ 169,978	\$ 176,795	\$ 194,495	\$ 207,075
Working Capital Over/(Under)	\$ 368,018	\$ 450,862	\$ 415,296	\$ 324,666

	Forecast			
	2025	2026	2027	2028
REVENUES				
FEMA Reimbursement	\$ -	\$ -	\$ -	\$ -
State Grant	-	-	-	-
Solid Waste Collection	2,046,816	2,118,455	2,192,600	2,269,341
Solid Waste Special Collection	515	530	546	563
Sale of Recyclables	-	-	-	-
Earnings on Investments	14,214	14,640	15,080	15,532
Class Fees				
Cash Over/Short				
Miscellaneous	800	800	800	800
TOTAL REVENUE	\$ 2,062,345	\$ 2,134,425	\$ 2,209,026	\$ 2,286,236
EXPENDITURES BY DIVISION				
City-Wide	\$ 500	\$ 500	\$ 500	\$ 500
Curbside Solid Waste	1,119,198	1,152,774	1,187,357	1,222,978
Curbside Recycling	465,509	479,474	493,858	508,674
Curbside Green Waste Recycling	228,351	235,202	242,258	249,525
Transfer to General Fund	319,300	328,879	338,745	348,908
TOTAL EXPENDITURES	\$ 2,132,858	\$ 2,196,828	\$ 2,262,718	\$ 2,330,585
NET REVENUES (EXPENDITURES)	\$ (70,513)	\$ (62,403)	\$ (53,692)	\$ (44,348)
BEGINNING WORKING CAPITAL	531,741	461,228	398,826	345,134
ENDING WORKING CAPITAL	\$ 461,228	\$ 398,826	\$ 345,134	\$ 300,786
Minimum Working Capital Requirement	\$ 213,286	\$ 219,683	\$ 226,272	\$ 233,058
Working Capital Over/(Under)	\$ 247,943	\$ 179,143	\$ 118,862	\$ 67,727



City of
**West University
Place**

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GENERAL FUND

The General Fund finances nearly all of the City's services. The ad valorem tax rate, fees, objectives, levels of service, the number of employees, salaries and benefits are all determined during the preparation of the General Fund's budget. The General Fund is the principal source of funds for six of the City's departments: Police, Fire, Public Works, Parks and Recreation, Finance, and Administration.

2023 Estimated Revenue – The 2023 Budget projected a revenue total of \$22.8 million, excluding transfers to finance the General Fund's services. Based on collections and data available through September 1, 2023, revenues are estimated to total \$24.5 million, 06.9% or \$1.57 million above the 2023 budgeted amount. Parks and recreation fee categories are expected to be more than the original budget projections by \$565,760 and permits, licenses, and fees are expected to come in over budget by \$182,700. Additionally, earnings on investments revenue are projected to come in over budget by \$672,200, which is due to the increase in interest rates.

2023 Estimated Expenditures – The 2023 Amended Budget appropriated \$25 million, including transfers out. Based on expenditures through September 1, 2023 and department estimates to complete the year, the total actual expenditures are projected to be below the appropriated amount by \$442 thousand or 1.8%.

2023 Financial Position – The City of West University Place's General Fund is projected to close 2023 in sound fiscal condition. The estimated ending fund balance available for appropriations in 2023 is \$8.27 million. This amount represents 33.8% of the 2024 budgeted expenditures. The City's financial policies require that General Fund unassigned and unrestricted reserves be maintained at 20% of expenditures. The primary purpose of this fund balance reserve is to buffer the impact of unforeseen events and to provide funds for unanticipated revenue shortfalls. The General Fund's unassigned and unrestricted reserves likely will close 2023 exceeding that target by approximately \$2.8 million.

2024 Budgeted Revenues – The City's General Fund revenues for fiscal year 2024 are projected to increase 7.1% over 2023's revenue budget. Total 2024 revenues are expected to be approximately \$24.5 million.

Revenues from ad valorem property taxes (current tax, delinquent tax and penalty and interest) will increase by \$834,163, a 6% increase. The ad valorem tax rate dedicated to maintenance and operations decreased 5.3% to \$0.182446 per \$100 of assessed value. Taxable value in West University Place is estimated to increase \$748 million or 10.27% to \$8.03 billion. Values from new construction are certified at \$70 million. An additional estimate of \$222 million for property not yet certified by the appraisal district, is expected to be added to the certified appraisal roll at a later date.

Revenue generated by the City's one-cent sales tax is budgeted at \$1.5 million, a 7.1% increase from the 2023 budget.

Franchise taxes are expected to provide approximately 3.5% of the City's General Fund revenues, budgeted at \$0.88 million. Franchise fees are received for electricity, telephone, natural gas and cable service provided to the residents of West University Place.

Revenue sources budgeted under the Charges for Services category includes ambulance service, alarm monitoring, parks fees, and other service-related fees. Alarm monitoring revenue is expected to increase by \$15,000 from the 2023 Budget. Parks and recreation revenue items contained within

GENERAL FUND (Cont.)

Charges for Services are expected to increase by \$389,760 from the 2023 Budget. Other revenue sources under Charges for Services are consistent with the 2023 Budget.

2024 Budgeted Expenditures – The 2024 Budget appropriates \$24.5 million, down \$548 thousand or 2.2% from the 2023 Amended General Fund’s \$25 million budget.

Included in the 2024 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$357,000	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$10,000 decrease)
\$1,989,800	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs. (\$62,500 increase)
\$545,800	Asset Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city. (no change)
\$0	Capital Project Fund	Provide cash basis funding for capital projects related to the City’s infrastructure.
\$42,400	Employee Benefit Fund	Provide operating funds for the centralization and management of employee benefits. (\$17,600 decrease)
\$230,000	Human Resources Services Fund	Provides cash basis funding for non-insurance related Human Resources expenditures. (no change)

Personnel costs, including benefits, will amount to \$15.18 million, or 62.1% of the expenditure budget, and a 6.9% increase compared to the corresponding 2023 budget. The City’s portion of health and dental care benefit costs are projected to total \$1.25 million, a 5.6% increase as compared to the 2023 budget. Required contributions to the Texas Municipal Retirement System (TMRS) are budgeted at \$1.35 million, up approximately 4.8%. Since 2007, the TMRS board has adopted a series of actuarial and investment changes to ensure that TMRS continues to be well funded and members’ benefits remain secure and sustainable over the generations of workers. Cities were given the option of a Phase-in Rate or a Full Rate contribution, with TMRS recommending the Full Rate contribution, so as not to more adversely affect the City’s unfunded actuarial accrued liability and subsequent years’ contribution rates. This budget includes TMRS funding at the full rate contribution of 12.63%. As of December 31, 2022, the most recent available valuation, the City of West University Place is 90.3% funded.

The 2024 Budget for employee regular wages is \$9.61 million, up 6.66% over the 2023 Budget. The budget includes a 3.5% - 5% COLA depending on an employee’s salary and a 3.0% annual merit increase that an employee can earn on their anniversary date. An additional 1.5% can be earned by an employee for exceptional performance.

GENERAL FUND

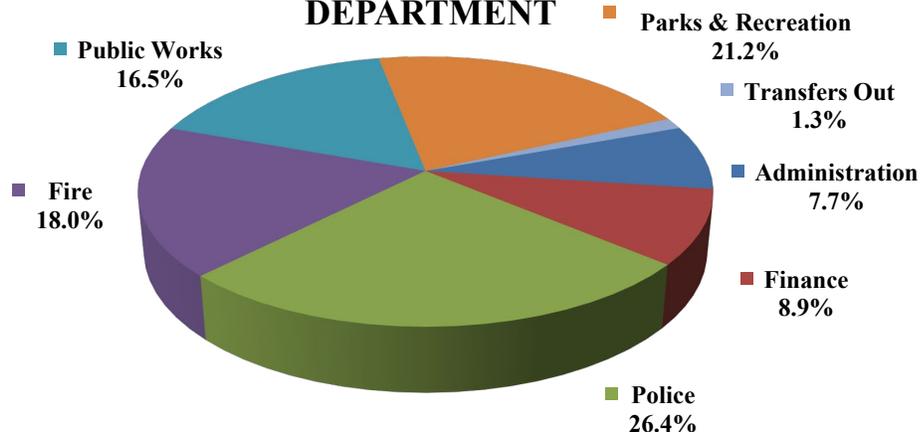
STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES:					
Ad Valorem Taxes	\$ 12,947,028	\$ 13,423,779	\$ 14,080,103	\$ 13,883,300	\$ 14,717,463
Sales Taxes	1,468,046	1,700,938	1,400,000	1,653,000	1,500,000
Franchise Taxes	934,635	967,370	890,000	913,200	878,000
Other Taxes	12,191	14,670	11,000	22,500	20,000
Total Taxes	\$ 15,361,899	\$ 16,106,756	\$ 16,381,103	\$ 16,472,000	\$ 17,115,463
Permits, Licenses And Fees	829,650	1,316,648	833,500	1,016,200	994,000
Charges for Services	3,035,642	3,789,768	3,038,940	3,667,250	3,510,200
Fines and Forfeitures	113,748	212,829	207,500	209,000	211,000
Earnings on Investments	6,682	151,007	144,300	816,500	402,300
Other Revenue	612,558	686,867	579,940	623,700	552,200
Transfers In	1,727,202	1,648,200	1,736,800	1,692,200	1,758,800
TOTAL REVENUES	\$ 21,687,382	\$ 23,912,075	\$ 22,922,083	\$ 24,496,850	\$ 24,543,963
EXPENDITURES BY DEPARTMENT:					
Administration	\$ 1,553,770	\$ 1,594,662	\$ 1,895,350	\$ 1,665,375	\$ 1,881,990
Finance	1,723,276	1,825,539	2,083,350	2,021,200	2,185,450
Police	4,980,948	5,663,991	6,036,100	5,738,500	6,448,600
Fire	3,720,701	3,875,598	4,128,600	4,126,850	4,411,500
Public Works	3,465,769	3,533,533	3,917,244	3,818,700	4,028,050
Parks & Recreation	3,760,014	4,149,042	4,650,596	4,833,211	5,175,550
Transfers Out	5,307,000	4,485,000	2,290,000	2,355,000	322,400
TOTAL EXPENDITURES	\$ 24,511,478	\$ 25,127,365	\$ 25,001,240	\$ 24,558,836	\$ 24,453,540
NET REVENUES (EXPENDITURES)	\$ (2,824,096)	\$ (1,215,289)	\$ (2,079,157)	\$ (61,986)	\$ 90,423
BEGINNING FUND BALANCE	12,371,667	9,547,570	6,873,471	8,332,280	8,270,295
ENDING FUND BALANCE	\$ 9,547,571	\$ 8,332,280	\$ 4,794,314	\$ 8,270,295	\$ 8,360,718
ASSIGNED*	203,000	211,000	219,000	249,600	267,000
RESTRICTED**	372,371	397,955	412,371	398,955	399,000
UNASSIGNED FUND BALANCE	\$ 8,972,200	\$ 7,723,325	\$ 4,162,943	\$ 7,621,740	\$ 7,694,718

* Assigned for City Manager's Contract

** Restricted for PEG fees

2024 GENERAL FUND EXPENDITURES BY DEPARTMENT



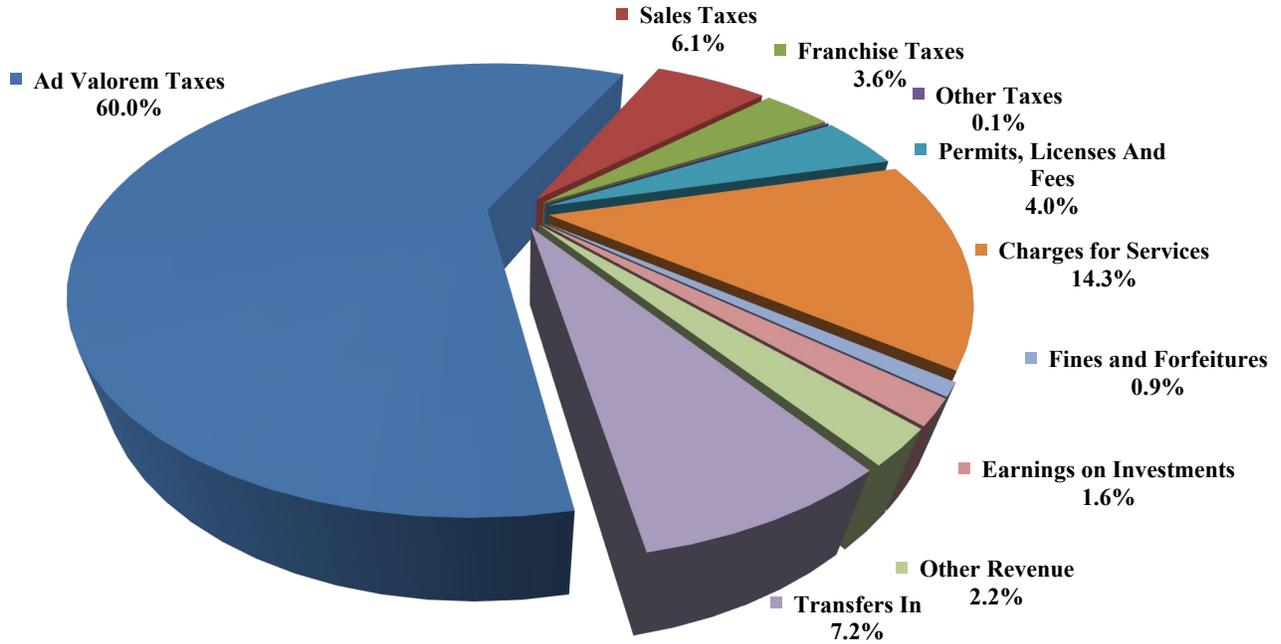
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Ad Valorem Taxes	\$ 12,947,028	\$ 13,423,779	\$ 14,080,103	\$ 13,883,300	\$ 14,717,463
Sales Taxes	1,468,046	1,700,938	1,400,000	1,653,000	1,500,000
Franchise Taxes	934,635	967,370	890,000	913,200	878,000
Other Taxes	12,191	14,670	11,000	22,500	20,000
TOTAL TAXES	\$ 15,361,899	\$ 16,106,756	\$ 16,381,103	\$ 16,472,000	\$ 17,115,463
Permits, Licenses And Fees	829,650	1,316,648	833,500	1,016,200	994,000
Charges for Services	3,035,642	3,789,768	3,038,940	3,667,250	3,510,200
Fines and Forfeitures	113,748	212,829	207,500	209,000	211,000
Earnings on Investments	6,682	151,007	144,300	816,500	402,300
Other Revenue	612,558	686,867	579,940	623,700	552,200
Transfers In	1,727,202	1,648,200	1,736,800	1,692,200	1,758,800
TOTAL REVENUES	\$ 21,687,382	\$ 23,912,075	\$ 22,922,083	\$ 24,496,850	\$ 24,543,963
Regular Wages	\$ 7,971,221	\$ 8,254,778	\$ 9,011,600	\$ 8,281,300	\$ 9,611,900
Part-Time Wages	588,486	658,336	848,415	706,645	896,800
On Call	19,656	21,960	24,100	23,400	24,100
Overtime	628,479	750,920	609,723	793,500	709,600
Longevity	54,014	54,852	55,000	55,100	57,700
Health & Dental	895,233	1,015,895	1,182,300	1,027,000	1,249,000
TMRS	1,157,454	1,218,577	1,287,800	1,208,000	1,350,100
FICA	682,899	718,842	788,000	733,600	846,700
Workers Compensation	86,271	108,269	108,150	103,750	113,950
Allowances	64,369	63,505	65,400	62,600	66,500
Retiree Benefits	98,300	98,800	84,500	98,800	109,600
Other Benefits	41,055	42,596	46,500	42,500	48,500
HSA Contribution	76,200	99,250	92,500	99,050	99,500
Employee Relations	25,467	17,983	25,700	26,200	28,800
Recruiting & Hiring	41	180	-	50	-
PERSONNEL	\$ 12,389,144	\$ 13,124,742	\$ 14,229,688	\$ 13,261,495	\$ 15,212,750
Office Supplies	\$ 34,250	\$ 35,286	\$ 42,000	\$ 38,325	\$ 43,600
Apprehension & Jailing	791	1,291	1,400	1,400	1,400
Operating Supplies	204,732	149,230	179,000	253,300	228,300
EMS Supplies	32,882	35,824	35,000	35,000	38,500
Fuel	66,569	94,001	93,000	78,000	80,000
Emergency Generator Fuel	22,929	5,158	5,000	5,000	5,000
Treatment Chemicals	27,025	41,570	43,900	34,000	40,700
Emergency Management	-	-	5,000	5,000	5,000
Equipment Maintenance	102,811	117,413	162,500	151,800	175,300
Vehicle Maintenance	88,437	117,583	113,412	123,000	109,000
Building & Grounds Maintenance	78,054	76,326	94,600	96,600	98,000
Swimming Pool Maintenance	52,662	36,345	76,000	76,000	72,900
Drainage Maintenance	42,002	140,933	151,000	151,000	151,000
Street Maintenance	230,623	134,366	155,000	155,000	155,000
Traffic Control Maintenance	20,249	26,090	24,000	26,000	31,000
Postage & Shipping	78,654	25,510	46,300	40,600	46,800
Electric Service	232,842	255,084	268,000	251,400	272,000
Street Lighting - Electric Service	74,324	75,962	65,000	72,000	72,000
Natural Gas Service	20,349	31,773	28,400	28,400	29,600
Software Licenses	-	1,810	-	2,500	4,500

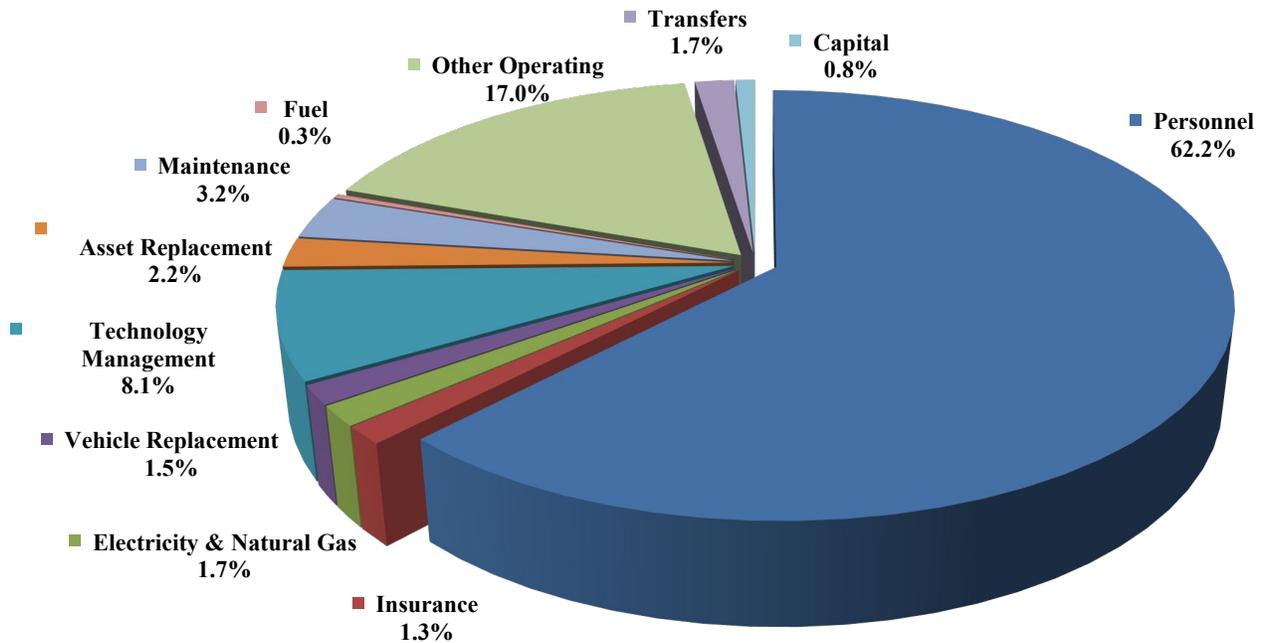
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Consultants	91,946	44,401	35,000	58,475	35,000
Legal	168,445	188,019	205,000	256,000	180,000
Electric Services - Cameras	-	-	11,000	6,000	6,000
Equipment Lease/Rental	23,286	20,295	26,300	25,500	24,740
Professional Dues	23,952	30,779	39,650	34,250	35,800
Publications	19,151	7,261	20,500	19,600	22,200
Professional Development	118,767	177,303	226,000	173,200	253,500
Credit Card Fees	57,123	89,832	97,500	114,274	128,700
Other Contracted Services	1,175,041	1,251,546	1,521,024	1,623,155	1,596,850
Lobbyist	21,386	-	-	-	-
Instructor Fees	700,254	986,728	879,800	1,086,762	1,097,700
Youth Sports	32,500	93,145	135,465	135,400	122,000
General Liability Insurance	9,327	9,850	10,300	10,000	10,400
Errors & Omissions	18,301	21,849	23,000	22,200	22,800
Law Enforcement Liability	17,355	21,660	21,000	20,300	22,300
Crime Coverage Fidelity	3,124	3,124	3,300	3,200	3,300
Auto Liability	38,557	50,009	49,000	49,600	54,500
Auto Physical Damage	27,187	31,962	31,500	34,100	37,500
Underground Storage Liability	500	500	800	600	600
Real & Personal Property	110,125	123,462	141,200	143,500	168,000
Deductible	(815)	1,340	10,000	10,000	10,000
Property Taxes	-	-	-	-	-
Community Relations	102,448	197,513	382,400	252,600	284,400
Boards and Committees	4,023	5,100	5,000	5,000	5,900
Election Expense	40,016	-	40,000	30,000	-
Interest Expense - Leases	-	570	-	-	-
Bad Debt Expense	939	-	200	200	200
Furniture & Equip < \$5000	3,307	649	-	2,500	2,500
Other Equipment	10,178	102,877	13,000	121,000	126,300
Construction Costs	7,751	-	19,000	19,000	24,000
Other Construction Costs	157,471	61,206	61,000	176,500	46,000
Lease Principal	-	3,202	-	-	-
Transfer to Centennial Celebration Fund	-	-	-	65,000	50,000
Transfer to Capital Project Fund	300,000	-	-	-	-
Transfer to Capital Reserve Fund	4,500,000	4,200,000	2,000,000	2,000,000	-
Transfer to Vehicle Replacement Fund	343,000	371,895	367,000	367,000	357,000
Transfer to Technology Management Fund	1,761,200	1,734,100	1,927,300	1,927,300	1,989,800
Transfer to Asset Replacement Fund	539,300	485,892	545,800	545,800	545,800
Transfer to Employee Benefit Fund	35,000	35,000	60,000	60,000	42,400
Transfer to Human Resource Svcs Fund	252,000	250,000	230,000	230,000	230,000
Contingency	-	-	45,000	45,000	45,000
OPERATING	\$ 12,122,334	\$ 12,002,623	\$ 10,771,551	\$ 11,297,341	\$ 9,240,790
TOTAL EXPENDITURES	\$ 24,511,478	\$ 25,127,365	\$ 25,001,239	\$ 24,558,836	\$ 24,453,540

2024 GENERAL FUND REVENUE BY TYPE



2024 GENERAL FUND EXPENDITURES BY TYPE



**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Current Year Property Taxes	\$ 12,832,115	\$ 13,326,448	\$ 14,005,103	\$ 13,805,000	\$ 14,637,463
Prior Year Property Taxes	61,273	31,698	30,000	21,700	30,000
Penalty and Interest	53,640	65,634	45,000	56,600	50,000
AD VALOREM TAXES	\$ 12,947,028	\$ 13,423,779	\$ 14,080,103	\$ 13,883,300	\$ 14,717,463
Sales Tax	\$ 1,468,046	\$ 1,700,938	\$ 1,400,000	\$ 1,653,000	\$ 1,500,000
SALES TAXES	\$ 1,468,046	\$ 1,700,938	\$ 1,400,000	\$ 1,653,000	\$ 1,500,000
Electricity	\$ 545,437	\$ 543,100	\$ 545,000	\$ 542,100	\$ 540,000
Natural Gas	170,680	228,643	165,000	185,000	170,000
Telephone	62,086	31,589	45,000	33,100	33,000
Cable	136,492	138,452	135,000	143,000	135,000
Telephone-PEG Fees	19,940	25,585	-	10,000	-
FRANCHISE TAXES	\$ 934,635	\$ 967,370	\$ 890,000	\$ 913,200	\$ 878,000
Mixed Beverage Tax	\$ 12,191	\$ 14,670	\$ 11,000	\$ 22,500	\$ 20,000
OTHER TAXES	\$ 12,191	\$ 14,670	\$ 11,000	\$ 22,500	\$ 20,000
TOTAL TAXES	\$ 15,361,899	\$ 16,106,756	\$ 16,381,103	\$ 16,472,000	\$ 17,115,463
Building Permit	\$ 301,988	\$ 503,730	\$ 300,000	\$ 375,000	\$ 375,000
Plumbing Permit	102,968	202,120	110,000	150,000	120,000
HVAC Permit	52,825	106,350	70,000	70,000	70,000
Fence and Sidewalk Permit	66,616	73,580	65,000	80,000	75,000
Electrical Permit	78,174	201,108	100,000	150,000	150,000
Tree Disposition Fee	30,750	33,050	30,000	30,000	30,000
Low Impact Inspection Fee	58,192	46,283	40,000	40,000	40,000
Alarm Permit	50,130	47,278	50,000	50,000	50,000
Drainage Permit	10,655	21,260	10,000	15,000	15,000
Tree Removal Permit	500	600	500	700	700
Fire Sprinkler Permits	1,140	4,100	2,000	3,200	3,000
Pet Licenses	1,670	1,375	1,000	1,300	1,300
Alcoholic Beverage Permit	3,875	13,100	-	-	13,000
Contractor Permit	62,475	49,700	50,000	50,000	50,000
ROW Work Permit	-	14	-	-	-
ROW Use Permit	7,694	13,000	5,000	1,000	1,000
PERMITS, LICENSES AND FEES	\$ 829,650	\$ 1,316,648	\$ 833,500	\$ 1,016,200	\$ 994,000
Plan Checking Fee	\$ 139,327	\$ 256,132	\$ 150,000	\$ 185,000	\$ 185,000
ZPC & ZBA Fees	6,540	7,500	6,000	4,000	3,000
Building Standards Fee	300	1,000	1,500	1,000	1,000
Re-Inspection Fee	200	-	-	-	-
Plat Review Fee	1,370	650	800	850	800
Premature Work Fee	125,390	149,988	120,000	160,000	150,000
Ambulance Service - SSP	-	18,183	10,000	15,000	15,000
Ambulance Service	197,190	216,580	150,000	160,000	175,000
Child Safety	18,391	19,669	18,000	18,000	18,000
Alarm Monitoring	707,288	721,133	725,000	700,000	715,000
Other Fees and Permits	20,185	28,170	20,000	20,000	20,000
Senior Services Classes	70,262	103,269	70,000	79,000	72,000
Senior Services Community Relations	402	6,303	3,000	3,400	3,100
Rentals - Community Building	22,941	37,699	34,000	34,000	44,000
Memberships - Recreation Center	166,283	191,594	174,000	190,700	175,000
Day Pass - Recreation Center	24,964	25,278	22,400	23,500	23,000
Aquatic Class Fees - Recreation Center	758,107	1,105,193	740,000	1,100,000	990,000
Special Permit Fees - Recreation Center	30,994	40,717	43,000	55,000	50,000
Rentals - Recreation Center	-	2,340	1,400	2,600	1,400

**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Pool Rental - Recreation Center	-	-	-	-	-
Recreation Center - Special Events	170	4,400	4,900	6,300	6,000
Judson Deck Rental	-	510	220	900	500
Memberships - Colonial Park	143,253	192,813	190,000	199,500	190,000
Day Pass - Colonial Park	58,674	55,088	49,700	56,400	50,000
Colonial Park - Special Events	2,610	7,050	1,760	400	400
Pool Rental - Colonial Park	42,372	80,804	55,000	80,800	90,000
Pavilion Rental - Colonial Park	18,895	23,309	17,400	18,700	22,000
Concessions - Colonial Park	790	5,262	3,960	2,000	2,000
Special Permit Fees - Colonial Park	31,461	22,063	7,900	8,400	8,000
Miscellaneous - Cultural & Recreational	447,282	467,073	419,000	541,800	500,000
CHARGES FOR SERVICES	\$ 3,035,642	\$ 3,789,768	\$ 3,038,940	\$ 3,667,250	\$ 3,510,200
Municipal Court Fines	\$ 104,806	\$ 203,002	\$ 200,000	\$ 200,000	\$ 200,000
Local Traffic Fines	4,297	5,795	4,000	3,800	6,000
Time Payment	-	1,917	-	-	-
Child Safety Fine	1,825	1,275	1,500	1,200	1,000
False Alarm Fee	1,450	-	1,000	3,000	3,000
Pet Impoundment	1,370	840	1,000	1,000	1,000
FINES AND FORFEITURES	\$ 113,748	\$ 212,829	\$ 207,500	\$ 209,000	\$ 211,000
Earnings on Investments	\$ 7,338	\$ 169,137	\$ 144,300	\$ 816,500	\$ 402,300
Gain/Loss on Investment	(656)	(18,130)	-	-	-
EARNINGS ON INVESTMENTS	\$ 6,682	\$ 151,007	\$ 144,300	\$ 816,500	\$ 402,300
Federal Grant	\$ 17,693	\$ 10,463	\$ 20,000	\$ 18,000	\$ 18,000
FEMA Reimbursement	104,348	8,146	-	-	-
Southside Place	270,555	417,397	389,400	419,500	445,700
SETRAC	8,490	-	-	-	-
Sale of City Property-Non-Capitalized	-	-	-	200	-
Interest Income - Leases	-	19,193	-	-	-
Research & Copies	515	567	500	800	500
Auto Decals	188	198	200	200	200
Donations	-	-	20,000	-	-
NSF Checks	105	220	-	-	-
Cash Over/Short	(7,705)	1	-	-	-
Miscellaneous	26,477	32,362	20,000	23,000	20,000
Cyclone Cycles	6,382	-	-	-	-
Goode Company	87,055	86,567	59,040	91,200	-
Rental Property Income	98,456	84,220	70,800	70,800	67,800
OTHER REVENUE	\$ 612,558	\$ 686,867	\$ 579,940	\$ 623,700	\$ 552,200
Transfer from Transportation Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from 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
Transfer from Human Resource Svcs Fund	167,202	88,200	176,800	132,200	198,800
TRANSFERS IN	\$ 1,727,202	\$ 1,648,200	\$ 1,736,800	\$ 1,692,200	\$ 1,758,800
TOTAL REVENUE	\$ 21,687,382	\$ 23,912,075	\$ 22,922,083	\$ 24,496,850	\$ 24,543,963

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 Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Number of City Council Agenda Packets Processed	40	32	34	36
Number of Legal Notices Posted	42	36	35	40
Number of Ordinances Codified	6	3	5	5
Number of Elections	1	0	1	0
Number of Public Information Requests	185	267	275	300
Number of Board Commission Applications	96	0	98	0
Sets of Meeting Minutes transcribed and approved	40	32	34	36
Human Resources Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Applications Received	1108	1199	1350	1000
Employee Biometric Attendance	100	140	130	125
% of employees participating in Wellness Program	99%	99%	99%	99%
Full-Time Recruitments	27	32	34	30
Part-time Recruitments/Seasonal	13	15	17	15
Personnel Action Forms Processed	342	497	700	550
Worker's Compensation Claims	5	8	8	6
Total Number of FTEs	130	131	132	135
Communications Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Facebook Fans	3,200	3,400	3,600	4,000
X (formerly Twitter) Followers	1,111	1,275	1,300	1,350
Instagram Fans	884	1,526	1,900	2,200
YouTube Views	18	26	28	35
Website Users	434,764	312,771	464,389	465,000
NextDoor Fans	6,916	7,589	7,950	8,500

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. (2024 Budget \$1,333,040)

City Council – Costs directly associated with the City Council; including council salaries, legal fees and election expenditures. (2024 Budget \$228,450)

Communications - Costs directly associated with Communications, including the cost of printing the *West University Place City Currents* is also funded in this budget. (2024 Budget \$320,500)

ADMINISTRATION DEPARTMENT 2024 GOALS

City Secretary

- Continue to reduce number of boxes at off-site storage facility
- Review Process for Alcohol Variances
- Monitor and make changes according to new legislation
- Continued prompt and efficient service to internal and external customers
- Increase efficiency of work processes (i.e. Agenda Process)
- Continued goal of responding to request within 2 days and completing requests within 3-5 days.

Human Resources

- Work with departments to assist in filling vacant areas
- Maintain the City’s health and benefit programs for employees
- Continued improvement of the City employee recognition and appreciation program
- Continue to provide employee training including training on organizational policies and procedures, safety, and customer service skills
- Continue to maintain and improve employee engagement at all levels
- Transition to new applicant tracking software

Communications

- Successful launch of the centennial celebrations
- Regularly produce more video content across city platforms
- Streamline city-wide communication services

ADMINISTRATION DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 8 (2023 authorized full-time employees – 8)
- Total Budget – \$1,881,990 (2023 Total Budget – \$1,895,350)

ADMINISTRATION DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Administration</i>					
Personnel	\$ 984,421	\$ 977,719	\$ 1,106,500	\$ 977,300	\$ 1,034,800
Operating	276,000	394,762	404,300	356,125	298,240
Capital	-	-	-	-	-
Total	\$ 1,260,421	\$ 1,372,482	\$ 1,510,800	\$ 1,333,425	\$ 1,333,040
<i>Council</i>					
Personnel	\$ 10,307	\$ 15,524	\$ 15,550	\$ 15,550	\$ 12,950
Operating	283,042	206,656	369,000	316,400	215,500
Total	\$ 293,349	\$ 222,180	\$ 384,550	\$ 331,950	\$ 228,450
<i>Communications</i>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 186,400
Operating	-	-	-	-	134,100
Total	\$ -	\$ -	\$ -	\$ -	\$ 320,500
Total Department	\$ 1,553,770	\$ 1,594,662	\$ 1,895,350	\$ 1,665,375	\$ 1,881,990

Administration Department Staffing Schedule

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Administration</i>					
City Manager	Unclassified	1	1	Determined by Council	
HR Director	12	1	1	\$ 123,188	\$ 190,941
City Secretary	12	1	1	\$ 123,188	\$ 190,941
Communications Manager	9	0	1	\$ 76,849	\$ 111,431
Assistant to the City Manager	7	1	1	\$ 63,511	\$ 92,092
Communications Coordinator	7	1	0	\$ 63,511	\$ 92,092
Communications Specialist	5	1	1	\$ 52,489	\$ 76,109
Executive Assistant	5	1	1	\$ 52,489	\$ 76,109
HR Generalist	5	1	1	\$ 52,489	\$ 76,109
Total Administration Department		8	8		

ADMINISTRATION DEPARTMENT

Administration Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 724,430	\$ 715,864	\$ 805,900	\$ 731,700	\$ 767,000
Part-Time Wages	6,743	10,931	15,000	6,000	15,000
Overtime	1,259	2,245	3,900	3,000	2,500
Longevity	3,050	3,434	3,500	3,500	3,900
Health & Dental	52,515	56,791	73,600	52,000	54,500
TMRS	98,176	97,838	107,500	90,000	98,800
FICA	52,441	52,784	60,000	52,400	56,700
Workers Compensation	1,043	1,140	1,000	1,000	1,000
Allowances	21,830	22,505	22,200	23,000	22,100
Other Benefits	3,092	3,104	3,300	3,200	3,100
HSA Contribution	6,800	8,500	8,500	8,500	7,000
Employee Relations	13,043	2,583	2,100	3,000	3,200
PERSONNEL	\$ 984,421	\$ 977,719	\$ 1,106,500	\$ 977,300	\$ 1,034,800
Office Supplies	\$ 9,376	\$ 7,869	\$ 13,000	\$ 11,000	\$ 11,500
Postage & Shipping	28,078	14,602	20,000	19,500	7,000
Software Licenses	-	1,810	-	-	-
Equipment Lease/Rental	5,318	4,899	5,900	6,300	4,740
Professional Dues	4,542	5,576	8,200	4,650	4,800
Publications	1,209	1,277	1,000	3,200	2,300
Professional Development	20,908	21,657	30,700	12,000	18,700
Other Contracted Services	24,101	19,927	22,000	22,000	20,000
Community Relations	38,169	78,544	92,000	65,000	-
Transfer to Technology Management Fund	144,300	238,600	166,500	166,500	184,200
Contingency	-	-	45,000	45,000	45,000
OPERATING	\$ 276,000	\$ 394,762	\$ 404,300	\$ 356,125	\$ 298,240
Furniture & Equip <\$5000	-	-	-	-	-
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATION DIVISION TOTAL	\$ 1,260,421	\$ 1,372,482	\$ 1,510,800	\$ 1,333,425	\$ 1,333,040

ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Part-Time Wages	\$ 9,563	\$ 14,399	\$ 14,400	\$ 14,400	\$ 12,000
FICA	732	1,102	1,100	1,100	900
Workers Compensation	13	23	50	50	50
PERSONNEL	\$ 10,307	\$ 15,524	\$ 15,550	\$ 15,550	\$ 12,950
Office Supplies	\$ 61	\$ 96	\$ 1,000	\$ -	\$ -
Consultants	33,571	-	-	-	-
Legal	168,445	188,019	205,000	256,000	180,000
Professional Dues	4,380	8,484	7,000	7,000	7,000
Publications	4,561	2,348	12,000	8,600	12,000
Professional Development	3,160	4,843	11,000	9,000	12,000
Lobbyist	21,386	-	-	-	-
Community Relations	7,462	2,867	93,000	5,800	4,500
Election Expense	40,016	-	40,000	30,000	-
OPERATING	\$ 283,042	\$ 206,656	\$ 369,000	\$ 316,400	\$ 215,500
CITY COUNCIL DIVISION TOTAL	\$ 293,349	\$ 222,180	\$ 384,550	\$ 331,950	\$ 228,450

ADMINISTRATION DEPARTMENT

Communications Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ -	\$ -	\$ -	\$ -	\$ 137,800
Overtime	-	-	-	-	1,100
Longevity	-	-	-	-	300
Health & Dental	-	-	-	-	15,400
TMRS	-	-	-	-	17,700
FICA	-	-	-	-	10,600
Workers Compensation	-	-	-	-	200
Allowances	-	-	-	-	1,200
Other Benefits	-	-	-	-	600
HSA Contribution	-	-	-	-	1,500
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ 186,400
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Operating Supplies	-	-	-	-	3,000
Postage & Shipping	-	-	-	-	14,500
Professional Dues	-	-	-	-	1,600
Publications	-	-	-	-	1,000
Professional Development	-	-	-	-	10,500
Other Contracted Services	-	-	-	-	18,000
Community Relations	-	-	-	-	82,500
OPERATING	\$ -	\$ -	\$ -	\$ -	\$ 134,100
COMMUNICATIONS DIVISION TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 320,500

New division in 2024 budget.

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 Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Number of accounts payable invoices	5377	5560	5600	5600
Number of purchase orders issued	285	304	300	300
% of EFT payments processed for accounts	48%	52%	53%	55%
Number of bond issuances managed	6	6	6	7
Value of bond issuances managed	\$49.1M	\$85.7M	\$80.2M	\$100M
Court Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Number of citations filed	2121	3600	4000	4000
Number of tickets disposed	898	3347	3800	4000
Number of warrants issued	508	630	1500	2000
Number of warrants cleared	189	115	800	1000

FINANCE DEPARTMENT DIVISIONS

Finance – Provides the traditional accounting, accounts payable, payroll, cash management, and financial reporting functions. (2024 Budget – \$1,166,600)

Municipal Court – Administers the city’s municipal court. (2024 Budget – \$272,450)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a reasonable way. (2024 Budget – \$746,400)

FINANCE DEPARTMENT 2024 GOALS

- Continue to ensure the City is financially sound while providing superior service
- Continue to review and update the City’s financial policies
- Implement new city-wide financial system
- 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 (2023 authorized full-time employees – 6)
- Total Budget – \$2,185,450 (2023 Total Budget – \$2,083,350)

FINANCE DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Finance</i>					
Personnel	\$ 462,774	\$ 497,150	\$ 586,600	\$ 557,700	\$ 630,500
Operating	488,323	496,377	570,100	541,800	536,100
Total	\$ 951,097	\$ 993,527	\$ 1,156,700	\$ 1,102,000	\$ 1,166,600
<i>Municipal Court</i>					
Personnel	\$ 267,727	\$ 270,814	\$ 366,200	\$ 318,150	\$ 257,100
Operating	9,020	9,731	14,650	15,700	15,350
Total	\$ 276,747	\$ 280,545	\$ 380,850	\$ 333,850	\$ 272,450
<i>City-Wide Charges</i>					
Operating	\$ 495,432	\$ 551,468	\$ 545,800	\$ 585,350	\$ 746,400
Total	\$ 495,432	\$ 551,468	\$ 545,800	\$ 585,350	\$ 746,400
Total Department	\$ 1,723,276	\$ 1,825,539	\$ 2,083,350	\$ 2,021,200	\$ 2,185,450

Finance Department Staffing Schedule

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance</i>					
<i>Accounting</i>					
Finance Director	12	1	1	\$ 123,188	\$ 190,941
Finance Manager	10	1	1	\$ 97,479	\$ 141,345
Fiscal Services Officer	7	1	1	\$ 63,511	\$ 92,092
Sr. Accountant	6	1	1	\$ 57,738	\$ 83,720
<i>Municipal Court</i>					
Municipal Court Clerk	6	1	1	\$ 57,738	\$ 83,720
Deputy Court Clerk/ Accounting Specialist	5	1	1	\$ 52,489	\$ 76,109
Total Finance Department		6	6		

FINANCE DEPARTMENT

Finance Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 336,002	\$ 369,036	\$ 419,100	\$ 411,900	\$ 448,200
Part-Time Wages	9,699	-	19,500	4,200	19,500
Overtime	-	56	-	-	-
Longevity	588	375	700	600	900
Health & Dental	33,405	39,135	46,800	42,400	55,800
TMRS	44,687	49,184	54,800	54,000	57,500
FICA	25,916	27,357	31,800	30,600	34,100
Workers Compensation	491	569	500	600	600
Allowances	5,311	4,935	5,600	5,600	6,000
Other Benefits	1,348	1,611	1,800	1,800	1,900
HSA Contribution	2,450	2,500	2,500	2,500	2,500
Employee Relations	2,878	2,393	3,500	3,500	3,500
PERSONNEL	\$ 462,774	\$ 497,150	\$ 586,600	\$ 557,700	\$ 630,500
Office Supplies	\$ 6,519	\$ 8,067	\$ 6,000	\$ 6,000	\$ 6,300
Operating Supplies	809	-	-	-	-
Equipment Maintenance	210	-	500	200	500
Postage & Shipping	2,320	1,031	1,300	1,200	1,300
Consultants	28,563	13,656	-	-	-
Equipment Lease/Rental	2,120	2,678	3,100	3,000	3,200
Professional Dues	1,631	1,278	1,300	1,300	1,400
Publications	1,692	846	3,700	3,700	2,500
Professional Development	4,017	8,225	15,200	9,400	14,400
Other Contracted Services	291,442	300,097	352,000	330,000	316,700
Transfer to Technology Management Fund	149,000	160,500	187,000	187,000	189,800
OPERATING	\$ 488,323	\$ 496,377	\$ 570,100	\$ 541,800	\$ 536,100
Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ -	\$ -	\$ -	\$ 2,500	\$ -
FINANCE DIVISION TOTAL	\$ 951,097	\$ 993,527	\$ 1,156,700	\$ 1,102,000	\$ 1,166,600

FINANCE DEPARTMENT

Municipal Court Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 134,347	\$ 132,443	\$ 204,900	\$ 173,300	\$ 128,500
Part-Time Wages	66,426	67,582	74,200	72,000	78,200
Overtime	5,596	9,394	8,000	7,500	8,000
Longevity	3,160	2,701	1,900	2,100	200
Health & Dental	19,442	19,569	24,700	18,600	7,800
TMRS	18,717	18,998	27,800	23,400	17,300
FICA	15,110	15,443	21,200	18,800	16,200
Workers Compensation	286	320	300	300	300
Other Benefits	645	614	700	900	600
HSA Contribution	4,000	3,750	2,500	1,250	-
PERSONNEL	\$ 267,727	\$ 270,814	\$ 366,200	\$ 318,150	\$ 257,100
Office Supplies	\$ 2,572	\$ 2,082	\$ 2,100	\$ 1,500	\$ 1,500
Postage & Shipping	559	493	1,000	1,000	1,000
Professional Dues	1,112	283	750	850	850
Publications	401	-	800	350	-
Professional Development	1,000	3,214	6,000	6,000	6,000
Credit Card Fees	284	-	-	-	-
Other Contracted Services	3,092	3,658	4,000	6,000	6,000
OPERATING	\$ 9,020	\$ 9,731	\$ 14,650	\$ 15,700	\$ 15,350
MUNICIPAL COURT DIVISION TOTAL	\$ 276,747	\$ 280,545	\$ 380,850	\$ 333,850	\$ 272,450

FINANCE DEPARTMENT

City-Wide Division Budget Detail by Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Retiree Benefits	\$ 98,300	\$ 98,800	\$ 84,500	\$ 98,800	\$ 109,600
HSA Contribution	5,250	5,750	7,000	5,750	16,500
Buildings & Grounds Maintenance	1,375	-	-	2,000	2,000
Electric Service	100,484	122,112	106,000	118,600	120,000
Electric Service - Street Lighting	74,324	75,962	65,000	72,000	72,000
Natural Gas Service	2,289	2,975	3,000	2,800	3,000
Electric Services - Cameras	-	-	11,000	6,000	6,000
Other Contracted Services	6,163	-	-	6,000	110,000
General Liability Insurance	9,327	9,850	10,300	10,000	10,400
Errors & Omissions	18,301	21,849	23,000	22,200	22,800
Crime Coverage Fidelity	3,124	3,124	3,300	3,200	3,300
Auto Liability	38,557	50,009	49,000	49,600	54,500
Auto Physical Damage	27,187	31,962	31,500	34,100	37,500
Underground Storage Liability	500	500	800	600	600
Real & Personal Property	110,125	123,462	141,200	143,500	168,000
Deductible	(815)	1,340	10,000	10,000	10,000
Interest Expense - Leases	-	570	-	-	-
Bad Debt Expense	939	-	200	200	200
Lease Principal	-	3,202	-	-	-
CITY-WIDE DIVISION TOTAL	\$ 495,432	\$ 551,468	\$ 545,800	\$ 585,350	\$ 746,400

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 Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Response Times				
<i>On Scene</i>	4:15	4:28	4:00	4:10
<i>Complete</i>	20:31	17:41	17:30	17:47
Incident/Supplement Reports	638	658	740	725
House Watches	821	1261	1300	1280
Phone Calls				
<i>Incoming/Outgoing 911</i>	16,982	10,912	12,486	12,130
<i>Non-Emergency Incoming</i>	22,480	21,642	21,869	21,760
<i>Non-Emergency Outgoing</i>	17,036	17,340	16,527	17,000
Number of Direct Link Subscribers	129	171	130	140
Number of Enhanced Sign-ups	36	1	0	0
Property Evidence and Submissions				
<i>Cases with Submission</i>	152	290	245	255
<i>Tagged Items</i>	751	1677	1600	1650
Animal Control				
Number of Barking Dog Complaints	28	34	40	45
Number of Dog at Large Reports	100	162	160	165

POLICE DEPARTMENT DIVISIONS

Patrol – Provides patrol, enforcement, and investigative services. (2024 Budget – \$5,356,000)

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. (2024 Budget – \$1,092,600)

POLICE DEPARTMENT 2024 GOALS

- The department will continue to advocate for City interests working with the Texas Police Chiefs Association and the International Association of Chiefs of Police.
- Full police staffing for Officers and Dispatchers.
- Maintain Texas Best Practices Accreditation.

POLICE DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 40 (2023 authorized full-time employees – 39)
- Total Budget – \$6,448,600 (2023 Total Budget – \$6,036,100)
- The Police Department acquired new rifle vests and ballistic shields to enhance officer safety when responding to mass critical incidents.

POLICE DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Patrol</i>					
Personnel	\$ 3,161,026	\$ 3,621,118	\$ 3,725,300	\$ 3,503,900	\$ 3,992,400
Operating	954,092	1,086,536	1,279,500	1,315,800	1,347,600
Capital	2,880	1,920	-	-	16,000
Total	\$ 4,117,998	\$ 4,709,573	\$ 5,004,800	\$ 4,819,700	\$ 5,356,000
<i>Support Services</i>					
Personnel	\$ 862,059	\$ 954,213	\$ 1,011,700	\$ 899,200	\$ 1,073,000
Operating	891	205	19,600	19,600	19,600
Total	\$ 862,950	\$ 954,418	\$ 1,031,300	\$ 918,800	\$ 1,092,600
Total Department	\$ 4,980,948	\$ 5,663,991	\$ 6,036,100	\$ 5,738,500	\$ 6,448,600

Police Department Staffing Schedule

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Police Department</i>					
<i>Patrol</i>					
Police Chief	13	1	1	\$ 141,666	\$ 219,583
Assistant Police Chief *	11	0	1	\$ 112,101	\$ 162,547
Police Captain	11	0	1	\$ 112,101	\$ 162,547
Police Lieutenant	P3	2	0	\$ 104,458	\$ 140,421
Police Sergeant	P2	5	6	\$ 86,757	\$ 116,605
Police Officer	P1	18	18	\$ 72,301	\$ 97,157
Community Resource Officer	P1	1	1	\$ 72,301	\$ 97,157
<i>Support Services</i>					
Emergency Dispatch Supervisor	5	0	1	\$ 52,489	\$ 76,109
Support Services Specialist	5	0	2	\$ 52,489	\$ 76,109
Animal Control & Parking Enforcement Officer	4	1	1	\$ 45,625	\$ 66,156
Administrative Assistant-PD	4	1	0	\$ 45,625	\$ 66,156
Emergency Telecommunications Operator	4	9	8	\$ 45,625	\$ 66,156
Direct Link Coordinator	2	1	0	\$ 37,706	\$ 54,631
Total Police Department		39	40		

*Budgeted to fill the position at mid-year 2024.

POLICE DEPARTMENT

Patrol Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 2,095,244	\$ 2,369,491	\$ 2,496,200	\$ 2,276,600	\$ 2,666,800
Overtime	272,473	316,803	270,000	303,500	270,000
Longevity	12,123	13,438	13,500	13,800	15,200
Health & Dental	228,241	284,031	296,800	289,700	353,300
TMRS	312,177	355,603	359,900	340,500	378,600
FICA	174,316	198,045	204,400	194,500	218,600
Workers Compensation	31,303	43,050	42,900	39,800	45,800
Allowances	6,817	6,840	6,800	7,600	8,600
Other Benefits	12,507	13,616	14,800	12,900	15,500
HSA Contribution	13,350	16,500	14,000	19,000	14,000
Employee Relations	2,434	3,701	6,000	6,000	6,000
Recruiting & Hiring	41	-	-	-	-
PERSONNEL	\$ 3,161,026	\$ 3,621,118	\$ 3,725,300	\$ 3,503,900	\$ 3,992,400
Office Supplies	\$ 6,806	\$ 8,647	\$ 8,600	\$ 8,600	\$ 10,000
Apprehension & Jailing	791	1,291	1,400	1,400	1,400
Operating Supplies	49,813	40,596	42,000	115,000	53,200
Fuel	38,759	52,902	52,000	40,000	41,000
Equipment Maintenance	99	9,600	13,800	13,800	13,800
Vehicle Maintenance	26,861	57,758	30,000	40,000	30,000
Postage & Shipping	954	615	10,000	8,000	10,000
Consultants	6,091	-	-	-	-
Equipment Lease/Rental	4,289	4,265	4,600	4,600	4,300
Professional Dues	1,671	2,048	2,400	2,400	2,400
Publications	7,190	-	-	-	-
Professional Development	23,973	40,314	47,500	20,500	47,500
Other Contracted Services	17,596	46,947	56,800	56,800	56,700
Law Enforcement Liability	17,355	21,660	21,000	20,300	22,300
Community Relations	29,344	17,392	40,000	35,000	40,000
Transfer to Asset Replacement Fund	10,500	10,500	10,500	10,500	10,500
Transfer to Vehicle Replacement Fund	121,000	118,000	129,000	129,000	130,000
Transfer to Technology Management Fund	591,000	654,000	809,900	809,900	874,500
OPERATING	\$ 954,092	\$ 1,086,536	\$ 1,279,500	\$ 1,315,800	\$ 1,347,600
Other Equipment	\$ 2,880	\$ 1,920	\$ -	\$ -	\$ 16,000
CAPITAL	\$ 2,880	\$ 1,920	\$ -	\$ -	\$ 16,000
PATROL DIVISION TOTAL	\$ 4,117,998	\$ 4,709,573	\$ 5,004,800	\$ 4,819,700	\$ 5,356,000

POLICE DEPARTMENT

Support Services Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 557,673	\$ 616,247	\$ 658,600	\$ 588,700	\$ 720,900
Overtime	93,828	104,062	85,000	84,300	85,000
Longevity	5,281	5,328	5,800	5,100	5,700
Health & Dental	64,917	71,522	102,000	73,400	89,500
TMRS	85,955	95,364	96,500	88,100	102,500
FICA	49,431	54,843	55,900	51,600	60,800
Workers Compensation	866	1,066	900	800	900
Allowances	-	-	900	-	-
Other Benefits	2,608	2,780	3,100	2,700	3,200
HSA Contribution	1,500	3,000	3,000	4,500	4,500
PERSONNEL	\$ 862,059	\$ 954,213	\$ 1,011,700	\$ 899,200	\$ 1,073,000
Professional Dues	\$ -	\$ -	\$ 100	\$ 100	\$ 100
Professional Development	891	205	6,800	6,800	6,800
Operating Supplies	-	-	8,500	8,500	8,500
Other Contracted Services	-	-	4,200	4,200	4,200
OPERATING	\$ 891	\$ 205	\$ 19,600	\$ 19,600	\$ 19,600
SUPPORT SERVICES DIVISION TOTAL	\$ 862,950	\$ 954,418	\$ 1,031,300	\$ 918,800	\$ 1,092,600

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 Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Total Responses	1475	1412	1450	1475
Medic Calls	804	864	875	900
Fire Response Calls	931*	858	850	875
Response Time Average - Emergency & Non-Emergency Response for West U, SSP, Bellaire	5:75	5:34	5:40	5:40
Turn-Out Time Average – Emergency & Non-Emergency Response for West U, SSP, Bellaire	1:47	1:44	1:45	1:45
Mutual Aid provided to Bellaire	215	185	195	200
Mutual Aid received from Bellaire	49	35	20	20
Mutual Aid received from Southside Place	3	4	5	5
Total EMS Transports	395	428	450	475
Southside Place 911 EMS Calls	88	94	90	95
Fire Code Inspections performed	146	148	120	120
Average Annual Required Training Hours <i>(per person)</i>	128	240**	240	240

**This number includes an additional 153 calls during the 2022 Uri Winter Storm disaster.*

*** 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 2024 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 (2023 authorized full-time employees – 23)
- Total Budget – \$4,411,500 (2023 Total Budget – \$4,128,600)

FIRE DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Fire</i>					
Personnel	\$ 3,078,400	\$ 3,158,324	\$ 3,317,200	\$ 3,244,650	\$ 3,551,400
Operating	625,556	692,814	798,400	816,200	852,100
Capital	16,746	24,460	13,000	66,000	8,000
Total	\$ 3,720,701	\$ 3,875,598	\$ 4,128,600	\$ 4,126,850	\$ 4,411,500
Total Department	\$ 3,720,701	\$ 3,875,598	\$ 4,128,600	\$ 4,126,850	\$ 4,411,500

Fire Department Staffing Schedule

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Fire Department</i>					
Fire Chief	13	1	1	\$ 141,666	\$ 219,583
Fire Marshal / Assistant Chief	11	1	1	\$ 112,101	\$ 162,547
Fire Captain	F4	3	3	\$ 99,078	\$ 133,170
Fire Lieutenant	F3	3	3	\$ 83,700	\$ 112,527
Firefighter / Paramedic	F2	15	15	\$ 64,270	\$ 86,373
Total Fire Department		23	23		

FIRE DEPARTMENT

Fire Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 2,077,968	\$ 2,060,172	\$ 2,223,200	\$ 2,051,400	\$ 2,303,000
Overtime	210,761	249,335	195,000	316,900	285,000
Longevity	12,618	12,454	12,400	12,800	12,600
Health & Dental	223,857	258,763	280,200	280,600	326,900
TMRS	302,153	306,026	322,700	309,600	334,500
FICA	169,857	170,447	185,300	175,200	194,100
Workers Compensation	32,202	39,296	37,900	38,900	38,500
Allowances	8,732	7,965	7,700	7,700	8,000
Other Benefits	11,550	11,502	12,800	12,000	12,800
HSA Contribution	25,600	38,750	36,500	36,000	32,000
Employee Relations	3,101	3,434	3,500	3,500	4,000
Recruiting & Hiring	-	180	-	50	-
PERSONNEL	\$ 3,078,400	\$ 3,158,324	\$ 3,317,200	\$ 3,244,650	\$ 3,551,400
Office Supplies	\$ 2,911	\$ 2,776	\$ 3,000	\$ 3,000	\$ 3,000
Operating Supplies	30,214	27,937	36,700	36,700	68,600
EMS Supplies	32,882	35,824	35,000	35,000	38,500
Fuel	10,019	14,397	14,000	12,000	13,000
Emergency Management	-	-	5,000	5,000	5,000
Equipment Maintenance	17,230	26,884	31,100	31,100	43,100
Vehicle Maintenance	31,082	36,274	45,000	45,000	45,000
Postage & Shipping	288	107	500	300	300
Consultants	-	-	-	22,500	-
Professional Dues	4,885	6,697	6,600	6,600	5,900
Publications	1,395	1,841	1,500	1,000	2,900
Professional Development	39,597	43,984	50,500	50,500	72,750
Other Contracted Services	33,319	40,228	43,200	43,200	37,750
Community Relations	4,233	5,064	7,000	5,000	4,500
Transfer to Vehicle Replacement Fund	145,000	144,000	143,000	143,000	143,000
Transfer to Technology Management Fund	239,600	263,300	289,300	289,300	284,900
Transfer to Asset Replacement Fund	32,900	43,500	87,000	87,000	83,900
OPERATING	\$ 625,556	\$ 692,814	\$ 798,400	\$ 816,200	\$ 852,100
Furniture & Equip <\$5000	\$ 3,150	\$ -	\$ -	\$ -	\$ -
Other Equipment	5,393	24,460	13,000	66,000	8,000
Other Construction Costs	8,203	-	-	-	-
CAPITAL	\$ 16,746	\$ 24,460	\$ 13,000	\$ 66,000	\$ 8,000
FIRE DIVISION TOTAL	\$ 3,720,701	\$ 3,875,598	\$ 4,128,600	\$ 4,126,850	\$ 4,411,500

PUBLIC WORKS DEPARTMENT

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

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

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. (2024 Budget – \$715,100)

Public Works Administration Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Number of Community Improvement Projects (CIP) Managed	30	20	16	16
Value of Community Improvement Projects (CIP) Managed	\$30 million	\$30 million	\$36 million	\$39 million

Community Development – 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. (2024 Budget – \$876,900)

Public Works Community Development Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Number of Inspections performed	7,834	6967	5800	600
Number of Inspections-Southside Place	507	620	512	550
Number of Permits issued	3,843	3773	3100	3500

Streets & Drainage – Maintains the City’s streets, sidewalks, and storm water drainage systems.
(2024 Budget – \$580,000)

Public Works Streets and Drainage Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Storm Sewer Video Inspection performed (linear feet)	20,000'	8,723	18,000	20,000

Facilities Management – Maintains and oversees the City’s buildings and related equipment.
(2024 Budget – \$1,188,800)

Public Works Facilities Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
City Building inspections performed	800	828	850	900
Number of Facility Work Orders completed	2,120	1568	1750	2000
City Facility Square Foot Maintained	123,000	123,000	123,000	123,000

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. (2024 Budget – \$667,250)

Public Works General Services Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Number of Traffic Signals Maintained (traffic and pedestrian signals)	94	94	94	94
Number of Fleet Maintained (vehicles, equip, trailers)	90	90	90	100
Number of Fleet Work Orders completed	400	430	450	500
Number of Street Signs Maintained	2,600	2700	3500	3500
Pavement Markings Maintained (Linear Feet)	131,336 LF	131,336 LF	131,336 LF	131,336 LF

PUBLIC WORKS DEPARTMENT 2024 GOALS

Administration

- Explore regional and alternative detention options for future drainage projects.
- Actively pursue alternate funding sources and programs for future infrastructure projects.
- Continue to develop succession planning for future departmental administration.

Community Development

- 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.
- Review internal processes and procedures for attaining permits and work on expediting the process and providing a “flow-chart” to contractors and general public.
- Work with consultant to attain a rating of 6 in the Community Rating System (CRS).
- Continue proactive Code Enforcement and maintain a 90th percentile compliance record.

Street & Drainage

- Continue the construction of the Eastside Paving and Drainage Improvement Project .
- Complete the construction design for the Westside Paving and Drainage Improvement Project outlined in the Citywide Drainage Modeling Study.
- Pursue a completion rate of 40% of identified sidewalks in the third year of sidewalk maintenance program.
- Continue proactive repairs to street ponding locations throughout the City.
- Complete proactive cleaning measures of all City’s storm sewer system in the third year of maintenance program.
- 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.

General Services

- Pursue and promote sustainable environmentally friendly practices Traffic signals and all traffic control devices where feasibly possible.
- 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.
- Continue to be recognized as a top performing Fleet Maintenance program amongst other national programs.
- Promote sustainable efforts by exploring electric and hybrid vehicles.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 20 (2023 authorized full-time employees – 20)
- Total Budget – \$4,028,050 (2023 Total Budget – \$3,917,244)

PUBLIC WORKS DEPARTMENT

	Actual 2021		Actual 2022		Budget 2023		Estimated 2023		Budget 2024
<i>Public Works Administration</i>									
Personnel	\$ 385,026	\$	\$ 425,270	\$	\$ 426,400	\$	\$ 366,750	\$	\$ 462,700
Operating	196,032		218,885		293,000		330,300		252,400
Total	\$ 581,058	\$	\$ 644,155	\$	\$ 719,400	\$	\$ 697,050	\$	\$ 715,100
<i>Community Development</i>									
Personnel	\$ 636,326	\$	\$ 573,087	\$	\$ 671,600	\$	\$ 582,400	\$	\$ 677,200
Operating	163,352		248,425		198,500		216,000		199,700
Capital	-		-		-		14,000		-
Total	\$ 799,677	\$	\$ 821,511	\$	\$ 870,100	\$	\$ 812,400	\$	\$ 876,900
<i>Streets & Drainage</i>									
Personnel	\$ 126,763	\$	\$ 139,816	\$	\$ 143,300	\$	\$ 135,200	\$	\$ 144,700
Operating	451,962		354,710		468,432		468,500		435,300
Capital	-		-		-		-		-
Total	\$ 578,725	\$	\$ 494,526	\$	\$ 611,732	\$	\$ 603,700	\$	\$ 580,000
<i>Facilities Maintenance</i>									
Personnel	\$ 256,264	\$	\$ 235,186	\$	\$ 294,000	\$	\$ 265,000	\$	\$ 288,200
Operating	648,973		657,819		749,100		716,600		752,300
Capital	50,141		68,784		43,000		64,000		148,300
Total	\$ 955,378	\$	\$ 961,789	\$	\$ 1,086,100	\$	\$ 1,045,600	\$	\$ 1,188,800
<i>General Services</i>									
Personnel	\$ 344,386	\$	\$ 354,888	\$	\$ 369,300	\$	\$ 378,900	\$	\$ 388,500
Operating	198,795		256,664		241,612		242,050		254,750
Capital	7,751		-		19,000		39,000		24,000
Total	\$ 550,931	\$	\$ 611,552	\$	\$ 629,912	\$	\$ 659,950	\$	\$ 667,250
Total Department	\$ 3,465,769	\$	\$ 3,533,533	\$	\$ 3,917,244	\$	\$ 3,818,700	\$	\$ 4,028,050

PUBLIC WORKS DEPARTMENT

Public Works Staffing Schedule (General Fund)

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works					
Public Works Administration					
Public Works Director	12	1	1	\$ 123,188	\$ 190,941
Assistant Director of Public Works	11	1	1	\$ 112,101	\$ 162,547
Capital Projects Manager	8	1	1	\$ 69,863	\$ 101,301
Administrative Coordinator	6	0	1	\$ 57,738	\$ 83,720
Administrative Specialist	5	1	0	\$ 52,489	\$ 76,109
Community Development					
Chief Building Official	10	1	1	\$ 97,479	\$ 141,345
Administrative Coordinator	6	1	1	\$ 57,738	\$ 83,720
Senior Building Inspector	6	0	1	\$ 57,738	\$ 83,720
Building Inspector	5	2	1	\$ 52,489	\$ 76,109
Code Enforcement Officer	4	1	1	\$ 45,625	\$ 66,156
Permit Technician	2	2	2	\$ 37,706	\$ 54,631
Operations					
Maintenance Worker III	4	1	1	\$ 45,625	\$ 66,156
Maintenance Worker I	1	1	1	\$ 34,278	\$ 49,704
Facilities Maintenance					
Facilities Maintenance Manager	9	1	1	\$ 76,849	\$ 111,431
Facilities Maintenance Technician	4	2	2	\$ 45,625	\$ 66,156
General Services					
Fleet Supervisor	7	0	1	\$ 63,511	\$ 92,092
Lead Mechanic	6	1	0	\$ 57,738	\$ 83,720
Lead Traffic Technician	5	1	1	\$ 52,489	\$ 76,109
Mechanic	4	1	1	\$ 45,625	\$ 66,156
Traffic Technician	2	1	1	\$ 37,706	\$ 54,631
Total Public Works Department		20	20		

PUBLIC WORKS DEPARTMENT

Public Works Administration Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 284,119	\$ 314,115	\$ 310,000	\$ 264,900	\$ 330,800
Longevity	1,595	1,940	1,800	1,000	1,000
Health & Dental	26,998	29,968	33,500	32,100	44,200
TMRS	38,389	42,553	41,200	34,400	42,900
FICA	21,566	23,884	23,700	20,000	24,800
Workers Compensation	255	301	400	200	400
Allowances	7,566	7,680	7,700	5,900	7,400
Other Benefits	1,250	1,305	1,300	800	1,400
HSA Contribution	-	-	-	1,250	2,500
Employee Relations	3,040	2,780	5,800	5,000	6,300
PERSONNEL	\$ 385,026	\$ 425,270	\$ 426,400	\$ 366,750	\$ 462,700
Office Supplies	\$ 3,799	\$ 2,976	\$ 4,500	\$ 4,500	\$ 4,500
Operating Supplies	2,474	4,518	2,500	2,500	2,500
Equipment Maintenance	-	-	-	2,900	-
Postage & Shipping	90	98	1,000	1,000	1,000
Electric Service	4,166	4,411	5,000	4,400	5,000
Consultants	23,722	30,745	35,000	35,000	35,000
Equipment Lease/Rental	3,572	2,648	4,000	4,300	4,300
Professional Dues	2,340	2,034	3,000	3,000	3,000
Professional Development	5,354	11,998	5,300	6,500	6,500
Credit Card Fees	19,701	32,740	40,000	32,000	35,000
Other Contracted Services	48,722	47,191	84,000	125,000	64,500
Community Relations	91	1,327	8,500	9,000	8,000
Transfer to Technology Management Fund	82,000	78,200	100,200	100,200	83,100
OPERATING	\$ 196,032	\$ 218,885	\$ 293,000	\$ 330,300	\$ 252,400
PUBLIC WORKS ADMINISTRATION DIVISION					
TOTAL	\$ 581,058	\$ 644,155	\$ 719,400	\$ 697,050	\$ 715,100

PUBLIC WORKS DEPARTMENT

Community Development Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 456,725	\$ 388,049	\$ 469,200	\$ 400,700	\$ 483,800
Overtime	9,322	22,779	8,000	28,000	13,300
Longevity	3,745	2,566	2,700	2,200	2,800
Health & Dental	64,627	69,069	89,500	55,600	73,000
TMRS	61,624	54,497	62,200	57,600	63,300
FICA	34,041	29,963	34,800	32,700	36,600
Workers Compensation	929	908	700	800	700
Allowances	1,366	665	900	300	-
Other Benefits	1,946	1,840	2,100	1,700	2,200
HSA Contribution	2,000	2,750	1,500	2,800	1,500
PERSONNEL	\$ 636,326	\$ 573,087	\$ 671,600	\$ 582,400	\$ 677,200
Office Supplies	\$ (1,403)	\$ 7	\$ -	\$ -	\$ -
Operating Supplies	2,656	5,779	6,000	6,000	6,000
Fuel	2,789	4,314	4,000	4,000	4,000
Vehicle Maintenance	1,901	1,668	2,500	2,000	2,500
Postage & Shipping	1,901	207	3,000	1,500	3,000
Equipment Lease/Rental	1,306	1,003	1,400	900	1,400
Professional Dues	596	664	1,200	1,200	1,200
Publications	1,553	-	500	1,800	500
Professional Development	3,830	7,792	9,600	9,600	10,600
Other Contracted Services	133,067	193,094	153,300	172,000	153,500
Community Relations	3,157	-	5,000	5,000	5,000
Transfer to Vehicle Replacement Fund	12,000	33,895	12,000	12,000	12,000
OPERATING	\$ 163,352	\$ 248,425	\$ 198,500	\$ 216,000	\$ 199,700
Automobiles	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ -	\$ -	\$ -	\$ 14,000	\$ -
COMMUNITY DEVELOPMENT DIVISION					
TOTAL	\$ 799,677	\$ 821,511	\$ 870,100	\$ 812,400	\$ 876,900

PUBLIC WORKS DEPARTMENT

Streets & Drainage Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 77,716	\$ 78,618	\$ 81,600	\$ 84,100	\$ 91,700
On Call	1,170	3,045	3,000	2,700	3,000
Overtime	5,428	9,734	8,000	8,300	8,000
Longevity	670	790	800	900	1,000
Health & Dental	21,770	22,980	25,700	14,400	15,300
TMRS	11,121	12,131	12,000	12,600	13,100
FICA	6,003	6,623	6,600	7,400	7,900
Workers Compensation	1,282	1,486	1,200	1,400	1,300
Other Benefits	404	409	400	400	400
HSA Contribution	1,200	4,000	4,000	3,000	3,000
PERSONNEL	\$ 126,763	\$ 139,816	\$ 143,300	\$ 135,200	\$ 144,700
Operating Supplies	\$ 987	\$ 2,960	\$ 2,200	\$ 2,200	\$ 2,200
Fuel	2,430	4,927	5,000	5,000	5,000
Equipment Maintenance	-	495	1,000	1,000	1,000
Drainage Maintenance	42,002	140,933	151,000	151,000	151,000
Street Maintenance	230,623	134,366	155,000	155,000	155,000
Traffic Control Maintenance	-	869	1,000	1,000	1,000
Other Contracted Services	43,020	38,159	87,232	87,300	45,000
Transfer to Vehicle Replacement Fund	8,000	8,000	8,000	8,000	12,000
Transfer to Asset Replacement Fund	124,900	24,000	58,000	58,000	61,100
OPERATING	\$ 451,962	\$ 354,710	\$ 468,432	\$ 468,500	\$ 435,300
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
STREETS & DRAINAGE DIVISION TOTAL	\$ 578,725	\$ 494,526	\$ 611,732	\$ 603,700	\$ 580,000

PUBLIC WORKS DEPARTMENT

Facility Maintenance Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 174,721	\$ 157,077	\$ 192,400	\$ 179,100	\$ 195,500
On Call	5,301	5,280	5,500	5,500	5,500
Overtime	3,776	5,129	5,500	5,000	6,000
Longevity	695	705	700	900	1,100
Health & Dental	24,133	22,427	39,600	25,300	26,900
TMRS	24,325	22,219	26,400	24,500	26,500
FICA	13,824	12,568	14,800	14,100	15,700
Workers Compensation	3,428	3,424	3,300	3,400	3,400
Allowances	826	840	900	800	1,200
Other Benefits	836	767	900	900	900
HSA Contribution	4,400	4,750	4,000	5,500	5,500
PERSONNEL	\$ 256,264	\$ 235,186	\$ 294,000	\$ 265,000	\$ 288,200
Operating Supplies	\$ 3,821	\$ 3,797	\$ 5,700	\$ 5,500	\$ 5,700
Fuel	1,212	1,514	1,500	1,500	1,500
Emergency Generator Fuel	22,929	5,158	5,000	5,000	5,000
Equipment Maintenance	76,189	73,212	99,600	86,800	100,400
Vehicle Maintenance	2,406	523	6,000	6,000	6,000
Building & Grounds Maintenance	51,679	58,532	61,700	61,700	61,700
Professional Dues	175	469	1,200	1,200	1,200
Professional Development	2,472	8,538	8,500	8,000	8,500
Other Contracted Services	283,490	293,875	339,000	320,000	340,000
Transfer to Vehicle Replacement Fund	12,000	13,000	14,000	14,000	15,000
Transfer to Technology Management Fund	27,100	25,200	27,300	27,300	27,700
Transfer to Asset Replacement Fund	165,500	174,000	179,600	179,600	179,600
OPERATING	\$ 648,973	\$ 657,819	\$ 749,100	\$ 716,600	\$ 752,300
Other Equipment	\$ 1,905	\$ 27,928	\$ -	\$ 21,000	\$ 102,300
Other Construction Costs	48,235	40,856	43,000	43,000	46,000
CAPITAL	\$ 50,141	\$ 68,784	\$ 43,000	\$ 64,000	\$ 148,300
 FACILITY MAINTENANCE DIVISION TOTAL	 \$ 955,378	 \$ 961,789	 \$ 1,086,100	 \$ 1,045,600	 \$ 1,188,800

PUBLIC WORKS DEPARTMENT

General Services Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 214,742	\$ 216,308	\$ 234,000	\$ 229,600	\$ 248,500
On Call	10,842	10,515	11,000	10,800	11,000
Overtime	18,849	20,978	12,000	24,600	15,000
Longevity	2,770	3,010	3,000	3,300	3,500
Health & Dental	38,183	43,160	48,200	43,600	46,200
TMRS	32,358	32,982	33,600	36,500	35,100
FICA	18,057	18,222	18,900	21,000	20,300
Workers Compensation	5,155	5,639	4,500	5,400	4,800
Allowances	(14)	-	-	-	-
Other Benefits	1,043	1,074	1,100	1,100	1,100
HSA Contribution	2,400	3,000	3,000	3,000	3,000
PERSONNEL	\$ 344,386	\$ 354,888	\$ 369,300	\$ 378,900	\$ 388,500
Operating Supplies	\$ 12,143	\$ 19,756	\$ 14,500	\$ 14,500	\$ 16,500
Fuel	6,404	9,421	10,000	10,000	10,000
Equipment Maintenance	2,210	130	4,000	3,500	4,000
Vehicle Maintenance	19,085	10,468	19,412	20,000	15,000
Traffic Control Maintenance	20,249	25,220	23,000	25,000	30,000
Electric Service	3,525	3,597	5,000	3,400	5,000
Natural Gas Service	972	1,373	1,200	1,200	1,200
Equipment Lease/Rental	710	655	700	700	700
Professional Dues	360	701	1,900	1,900	2,050
Publications	1,150	950	1,000	950	1,000
Professional Development	3,357	9,298	10,500	10,500	11,000
Other Contracted Services	17,105	26,104	32,000	32,000	32,000
Community Relations	1,225	-	-	-	-
Transfer to Vehicle Replacement Fund	28,000	29,000	31,000	31,000	24,000
Transfer to Technology Management Fund	31,300	26,400	33,600	33,600	48,500
Transfer To Asset Replacement Fund	51,000	93,592	53,800	53,800	53,800
OPERATING	\$ 198,795	\$ 256,664	\$ 241,612	\$ 242,050	\$ 254,750
Other Equipment	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Construction Costs	7,751	-	19,000	19,000	24,000
CAPITAL	\$ 7,751	\$ -	\$ 19,000	\$ 39,000	\$ 24,000
GENERAL SERVICES DIVISION TOTAL	\$ 550,931	\$ 611,552	\$ 629,912	\$ 659,950	\$ 667,250

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. (2024 Budget – \$627,100)

Parks Administration Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Total numbers of social media posts	140	327	300	350

Senior Services – Provides transportation, leisure, and social services for the senior citizens of West University Place. (2024 Budget – \$608,800)

Senior Services Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Senior Classes, Trips, Lectures, and Misc. Activities Participant Numbers	5,563	11,958	12,000	12,000

Recreation Center – Operation of the pool and recreation facilities at the West University Place Recreation Center and special events. (2024 Budget – \$2,540,000)

Recreation Center Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Recreation Classes and Camps Participation Numbers	5,300	6,075	6,100	6,250
Recreation Center Membership Totals	2,600	2,600	2,300	2,550
Community Building and Scout House Rentals	109	189	160	165
Pavilion Rentals	124	146	125	130
Special Events Offered	11	15	15	15

Parks Maintenance – Maintains the City’s parks and landscaping. (2024 Budget – \$822,350)

Parks Maintenance Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Park and ROW Acreage Maintained	29.14	29.14	29.14	29.14

Colonial Park Pool – Operation of the pool at Colonial Park. (2024 Budget – \$577,300)

Colonial Park Pool Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Colonial Park Pool Membership Totals	2,700	2,727	3,150	3,200
Colonial Park Pool Rentals	76	134	125	130

PARKS AND RECREATION DEPARTMENT 2024 GOALS

- Complete improvements at Wier Park.
- Increase online awareness within the senior population -specifically online registration.
- Implement online facility rental capabilities and increase awareness about online facility reservations after implementation.
- Create a comprehensive plan of irrigation systems with the smart irrigation system. Map the locations of the valves and heads and along with drains in all City parks, ROW’s, and facilities.
- Replant landscaping lost due to sustained freezing temperatures in late 2022 and early 2023. Establish a planting guide to include native plants whenever possible and diagrams reflecting current locations and plant types.
- Increase sponsorship support for community events.
- Perform targeted marketing for classes with low enrollment and/or have not recovered since the pandemic.
- Review Asset Replacement Fund and identify items with the Friends of West University Parks that they may typically fund pending prior approval.

PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 14 (2023 authorized full-time employees – 12)
- Total Budget – \$5,175,550 (2023 Total Budget – \$4,650,596)

PARKS & RECREATION DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>P&R Administration</i>					
Personnel	\$ 389,405	\$ 352,316	\$ 407,000	\$ 370,400	\$ 400,000
Operating	100,600	167,171	251,698	264,955	227,100
Capital	157	-	-	-	-
Total	\$ 490,162	\$ 519,487	\$ 658,698	\$ 635,355	\$ 627,100
<i>Senior Services</i>					
Personnel	\$ 222,499	\$ 261,183	\$ 282,268	\$ 277,745	\$ 362,000
Operating	159,714	191,810	222,500	240,375	246,800
Capital	-	-	-	-	-
Total	\$ 382,213	\$ 452,993	\$ 504,768	\$ 518,120	\$ 608,800
<i>Recreation Center</i>					
Personnel	\$ 709,347	\$ 770,797	\$ 896,450	\$ 805,700	\$ 1,061,400
Operating	1,041,724	1,327,129	1,284,600	1,462,962	1,476,100
Capital	-	28,765	10,000	10,000	2,500
Total	\$ 1,751,071	\$ 2,126,691	\$ 2,191,050	\$ 2,278,662	\$ 2,540,000
<i>Parks Maintenance</i>					
Personnel	\$ 210,293	\$ 214,260	\$ 266,520	\$ 245,700	\$ 279,600
Operating	415,980	374,491	480,560	540,400	542,750
Capital	101,033	37,744	8,000	123,500	-
Total	\$ 727,306	\$ 626,495	\$ 755,080	\$ 909,600	\$ 822,350
<i>Colonial Park</i>					
Personnel	\$ 178,573	\$ 198,528	\$ 252,300	\$ 212,700	\$ 283,800
Operating	230,689	221,790	288,700	278,774	293,500
Capital	-	3,059	-	-	-
Total	\$ 409,262	\$ 423,376	\$ 541,000	\$ 491,474	\$ 577,300
Total Department	\$ 3,760,014	\$ 4,149,042	\$ 4,650,596	\$ 4,833,211	\$ 5,175,550

Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Parks and Recreation</i>					
<i>Administration</i>					
Parks and Recreation Director	12	1	1	\$ 123,188	\$ 190,941
Executive Director FWUP	7	1	1	\$ 63,511	\$ 92,092
Administrative Coordinator	6	1	1	\$ 57,738	\$ 83,720
<i>Senior Services</i>					
Senior Services Manager	8	1	1	\$ 69,863	\$ 101,301
Program Specialist-Sr. Services	4	1	1	\$ 45,625	\$ 66,156
<i>Recreation Center</i>					
Recreation Manager	9	1	1	\$ 76,849	\$ 111,431
Recreation Operations Supervisor	7	1	1	\$ 63,511	\$ 92,092
Program Specialist-Aquatics & Recreation	6	2	2	\$ 57,738	\$ 83,720
Customer Service Team Lead	2	0	1	\$ 37,706	\$ 54,631
Lifeguard Team Lead	2	0	1	\$ 37,706	\$ 54,631
<i>Parks Maintenance</i>					
Park Operations Manager	9	1	1	\$ 76,849	\$ 111,431
Park Maintenance Crew Leader	4	1	1	\$ 45,625	\$ 66,156
Park Technician II	2	1	1	\$ 37,706	\$ 54,631
<i>Total Parks and Recreation Department</i>		12	14		

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Administration Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 278,064	\$ 252,032	\$ 286,400	\$ 269,600	\$ 291,800
Overtime	-	39	1,600	500	1,600
Longevity	3,565	2,870	2,900	3,100	3,200
Health & Dental	35,780	33,738	45,500	30,800	32,600
TMRS	37,977	34,510	38,600	36,100	38,400
FICA	20,675	18,742	21,600	20,500	22,400
Workers Compensation	400	387	400	400	400
Allowances	8,732	7,775	7,700	6,800	6,800
Other Benefits	1,240	1,170	1,300	1,200	1,300
HSA Contribution	2,000	-	-	-	-
Employee Relations	971	1,053	1,000	1,400	1,500
PERSONNEL	\$ 389,405	\$ 352,316	\$ 407,000	\$ 370,400	\$ 400,000
Office Supplies	\$ 357	\$ 404	\$ 600	\$ 600	\$ 600
Operating Supplies	2,354	1,445	3,000	3,000	3,000
Treatment Chemicals	(481)	-	-	-	-
Postage & Shipping	22,388	5,644	5,500	5,500	5,700
Natural Gas Service	317	597	-	-	-
Equipment Lease/Rental	1,460	311	2,400	2,200	2,400
Professional Dues	1,465	1,296	2,600	2,600	2,800
Professional Development	5,022	7,445	7,500	7,500	8,400
Other Contracted Services	-	5,383	32,433	45,955	10,000
Youth Sports	32,500	93,145	135,465	135,400	122,000
Community Relations	6,919	28,302	35,000	35,000	42,500
Transfer to Technology Management Fund	28,300	23,200	27,200	27,200	29,700
OPERATING	\$ 100,600	\$ 167,171	\$ 251,698	\$ 264,955	\$ 227,100
Furniture & Equip <\$5000	\$ 157	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ 157	\$ -	\$ -	\$ -	\$ -
PARKS AND RECREATION ADMINISTRATION					
DIVISION TOTAL	\$ 490,162	\$ 519,487	\$ 658,698	\$ 635,355	\$ 627,100

PARKS AND RECREATION DEPARTMENT

Senior Services Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 147,284	\$ 149,979	\$ 157,200	\$ 156,400	\$ 218,100
Part-Time Wages	23,522	50,345	60,045	60,045	68,500
Overtime	335	2,097	1,523	800	700
Longevity	1,655	1,775	1,800	1,900	2,000
Health & Dental	13,498	14,735	16,500	14,500	15,400
TMRS	19,529	22,171	23,600	22,800	31,200
FICA	12,976	15,365	16,800	16,700	21,400
Workers Compensation	608	1,005	1,100	900	1,000
Other Benefits	691	711	700	700	700
HSA Contribution	2,400	3,000	3,000	3,000	3,000
PERSONNEL	\$ 222,499	\$ 261,183	\$ 282,268	\$ 277,745	\$ 362,000
Office Supplies	\$ 790	\$ 435	\$ 800	\$ 725	\$ 800
Operating Supplies	3,933	2,214	7,500	9,000	8,300
Fuel	1,047	1,574	1,500	1,500	1,500
Vehicle Maintenance	425	402	2,000	1,500	2,000
Postage & Shipping	17,476	2,732	4,000	2,600	3,000
Electric Service	6,512	7,448	10,000	8,000	10,000
Natural Gas Service	564	721	1,100	1,200	1,200
Equipment Lease/Rental	1,339	655	800	700	700
Professional Dues	172	310	500	450	500
Professional Development	665	1,005	900	900	1,900
Credit Card Fees	2,522	3,959	4,000	7,100	7,500
Instructor Fees	45,469	73,735	68,600	88,000	97,000
Community Relations	11,477	22,322	32,100	30,000	34,100
Boards and Committees	4,023	5,100	5,000	5,000	5,900
Transfer to Vehicle Replacement Fund	9,000	12,000	16,000	16,000	7,000
Transfer to Technology Management Fund	51,500	54,400	64,900	64,900	62,600
Transfer to Asset Replacement Fund	2,800	2,800	2,800	2,800	2,800
OPERATING	\$ 159,714	\$ 191,810	\$ 222,500	\$ 240,375	\$ 246,800
Furniture & Equip <\$5000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Equipment	-	-	-	-	-
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
SENIOR SERVICES DIVISION TOTAL	\$ 382,213	\$ 452,993	\$ 504,768	\$ 518,120	\$ 608,800

PARKS AND RECREATION DEPARTMENT

Recreation Center Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 265,582	\$ 288,487	\$ 305,400	\$ 299,500	\$ 398,600
Part-Time Wages	308,230	332,726	420,150	350,000	431,200
On Call	1,245	1,778	2,800	2,800	2,800
Overtime	5,060	6,948	8,300	8,300	10,500
Longevity	1,765	1,855	1,900	2,100	2,300
Health & Dental	21,440	21,152	23,700	21,400	57,700
TMRS	50,333	54,462	58,500	55,900	68,800
FICA	44,454	48,509	57,400	50,000	68,900
Workers Compensation	4,706	5,588	8,200	5,600	9,600
Allowances	2,482	2,880	2,900	2,900	3,200
Other Benefits	1,201	1,374	1,400	1,400	2,000
HSA Contribution	2,850	3,000	3,000	3,000	3,000
Employee Relations	-	2,039	2,800	2,800	2,800
PERSONNEL	\$ 709,347	\$ 770,797	\$ 896,450	\$ 805,700	\$ 1,061,400
Office Supplies	\$ 2,463	\$ 1,926	\$ 2,400	\$ 2,400	\$ 2,400
Operating Supplies	65,386	24,623	28,600	28,600	28,800
Treatment Chemicals	10,976	14,815	18,200	13,000	13,200
Equipment Maintenance	6,752	5,642	10,400	10,400	10,400
Swimming Pool Maintenance	10,332	8,852	18,900	18,900	20,600
Postage & Shipping	3,982	(20)	-	-	-
Electric Service	76,389	75,436	90,000	73,000	80,000
Natural Gas Service	15,130	24,842	22,000	22,000	23,000
Software Licenses	-	-	-	2,500	4,500
Equipment Lease/Rental	2,517	2,471	2,700	2,100	2,300
Professional Dues	623	940	2,900	1,000	1,000
Professional Development	3,305	7,568	11,200	11,200	11,200
Credit Card Fees	32,231	48,629	49,000	69,000	80,000
Instructor Fees	654,785	912,993	811,200	998,762	1,000,700
Community Relations	53	33,012	53,500	46,500	47,000
Transfer to Technology Management Fund	106,600	118,400	119,500	119,500	106,900
Transfer To Asset Replacement Fund	50,200	47,000	44,100	44,100	44,100
OPERATING	\$ 1,041,724	\$ 1,327,129	\$ 1,284,600	\$ 1,462,962	\$ 1,476,100
Furniture & Equip <\$5000	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Other Equipment	-	16,764.63	-	-	-
Other Construction Costs	-	12,000.00	10,000	10,000	-
CAPITAL	\$ -	\$ 28,765	\$ 10,000	\$ 10,000	\$ 2,500
RECREATION CENTER DIVISION TOTAL	\$ 1,751,071	\$ 2,126,691	\$ 2,191,050	\$ 2,278,662	\$ 2,540,000

PARKS AND RECREATION DEPARTMENT

Parks Maintenance Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 146,605	\$ 146,859	\$ 167,500	\$ 163,800	\$ 180,900
Part-Time Wages	-	-	14,820	5,000	14,800
On Call	1,098	1,343	1,800	1,600	1,800
Overtime	1,537	567	1,900	1,600	1,900
Longevity	735	1,610	1,600	1,800	2,000
Health & Dental	26,427	28,823	36,000	32,600	34,500
TMRS	19,724	19,956	22,500	22,000	23,900
FICA	10,931	10,916	15,400	12,500	14,900
Workers Compensation	1,822	2,048	2,100	2,000	2,100
Allowances	721	1,420	2,100	2,000	2,000
Other Benefits	692	719	800	800	800
PERSONNEL	\$ 210,293	\$ 214,260	\$ 266,520	\$ 245,700	\$ 279,600
Operating Supplies	\$ 4,018	\$ 5,213	\$ 4,400	\$ 4,400	\$ 4,600
Fuel	3,909	4,952	5,000	4,000	4,000
Equipment Maintenance	120	-	2,100	2,100	2,100
Vehicle Maintenance	6,679	10,489	8,500	8,500	8,500
Building & Grounds Maintenance	25,000	17,795	32,900	32,900	34,300
Electric Service	9,514	11,044	12,000	11,000	12,000
Professional Development	1,215	1,216	4,800	4,800	4,750
Other Contracted Services	273,926	236,883	310,860	372,700	382,500
Transfer to Vehicle Replacement Fund	8,000	14,000	14,000	14,000	14,000
Transfer to Technology Management Fund	25,600	23,900	28,100	28,100	26,300
Transfer To Asset Replacement Fund	58,000	49,000	57,900	57,900	49,700
OPERATING	\$ 415,980	\$ 374,491	\$ 480,560	\$ 540,400	\$ 542,750
Other Equipment	\$ -	\$ 29,394	\$ -	\$ -	\$ -
Other Construction Costs	101,033	8,350	8,000	123,500	-
CAPITAL	\$ 101,033	\$ 37,744	\$ 8,000	\$ 123,500	\$ -
PARKS MAINTENANCE DIVISION TOTAL	\$ 727,306	\$ 626,495	\$ 755,080	\$ 909,600	\$ 822,350

PARKS AND RECREATION DEPARTMENT

Colonial Park Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Wages	164,304	182,351	230,300	195,000	257,600
Overtime	6	11	-	-	-
Health & Dental	-	33	-	-	-
TMRS	210	84	-	-	-
FICA	12,572	14,031	18,300	14,500	21,800
Workers Compensation	1,482	2,016	2,700	2,200	2,900
Other Benefits	-	1	-	-	-
Employee Relations	-	-	1,000	1,000	1,500
PERSONNEL	\$ 178,573	\$ 198,528	\$ 252,300	\$ 212,700	\$ 283,800
Operating Supplies	\$ 26,123	\$ 10,392	\$ 17,400	\$ 17,400	\$ 17,400
Treatment Chemicals	16,531	26,755	25,700	21,000	27,500
Equipment Maintenance	-	1,450	-	-	-
Swimming Pool Maintenance	42,330	27,493	57,100	57,100	52,300
Postage & Shipping	617	-	-	-	-
Electric Service	32,251	31,037	40,000	33,000	40,000
Natural Gas Service	1,077	1,266	1,100	1,200	1,200
Equipment Lease/Rental	655	710	700	700	700
Credit Card Fees	2,385	4,504	4,500	6,174	6,200
Community Relations	319	8,685	16,300	16,300	16,300
Transfer to Technology Management Fund	64,900	68,000	73,800	73,800	71,600
Transfer To Asset Replacement Fund	43,500	41,500	52,100	52,100	60,300
OPERATING	\$ 230,689	\$ 221,790	\$ 288,700	\$ 278,774	\$ 293,500
Other Equipment	\$ -	\$ 2,410	\$ -	\$ -	\$ -
CAPITAL	\$ -	\$ 3,059	\$ -	\$ -	\$ -
COLONIAL PARK DIVISION TOTAL	\$ 409,262	\$ 423,376	\$ 541,000	\$ 491,474	\$ 577,300

TRANSFERS

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Transfer to Centennial Celebration Fund	\$ -	\$ -	\$ -	\$ 65,000	\$ 50,000
Transfer to Capital Project Fund	300,000	-	-	-	-
Transfer to Capital Reserve Fund	4,500,000	4,200,000	2,000,000	2,000,000	-
Transfer to Technology Management Fund	220,000	-	-	-	-
Transfer to Employee Benefit Fund	35,000	35,000	60,000	60,000	42,400
Transfer to Human Resource Svcs Fund	252,000	250,000	230,000	230,000	230,000
TRANSFERS OUT	\$ 5,307,000	\$ 4,485,000	\$ 2,290,000	\$ 2,355,000	\$ 322,400



City of
**West University
Place**

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DEBT SERVICE FUND

The Debt Service Fund is established by ordinances authorizing the issuance of general obligation bonds. These same ordinances call for levying an ad valorem (property) tax to provide the funds to pay the principal and interest due on the city's general obligation bonds and certificates of obligation. In simpler terms, the fund accounts for the repayment of borrowed money and the payment of interest that lenders charge the City to borrow.

The City of West University Place uses debt financing to fund large capital investments. Streets, drainage, water and wastewater systems are all constructed with borrowed funds. The Debt Service Fund does not finance all the City's bonded debt service. The Water and Sewer Fund also provides funds to repay debt. Funding the 2024 debt service payments requires an ad valorem tax rate of \$0.006339 per \$100 of assessed value in tax year 2023, a decrease of 7.48% or \$0.078394 per \$100.

In 2024, the Debt Service Fund will pay \$7,857,557 of debt service, issuance costs and fiscal agent fees, a decrease of \$923,779 from the 2023 adopted budget. The City Charter limits the City's bonded debt to no more than 5% of the assessed property values. Since the projected assessed value for the City for tax year 2023 is estimated to be \$8.644 billion, the current debt limit under this provision is \$432.2 million. As of December 31, 2023, the City will owe a total of \$80.24 million to bondholders for all existing outstanding principal. Of this total, the Debt Service Fund, using property taxes, will provide \$58.02 million. The funding for the remaining \$22.22 million in debt is generated from user fees in the Water and Sewer Fund.

The most recent Standard and Poor's Investor Services bond rating for West University Place's General Obligation Bonds was the agency's highest rating, AAA. The relative stability in assessed values, political stability of the community, and the City's financial stability have kept the bond rating high.

FUTURE ACTIVITY

Annual debt service on the current outstanding bonds will reach a maximum of \$7.85 million in 2024 and will decrease in the subsequent years. During the recent period of historically low interest rates, the City continued to refund all bonds that are available for refunding, significantly reducing interest that the City had to pay, including a partial refund of the 2017 bond issuance in early 2021. Currently, all outstanding bonds are at interest rates below the current market rates.

DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES:					
Current Year Property Taxes	\$ 6,772,312	\$ 5,825,041	\$ 6,159,239	\$ 6,117,000	\$ 6,289,474
Prior Year Property Taxes	42,640	21,786	50,000	20,000	20,000
Penalty and Interest	36,471	33,744	32,000	32,000	24,000
Earnings on Investments	902	34,037	14,400	68,500	32,500
Transfer from 2022 General CO Fund	-	750	-	926,730	-
Transfer from 2022 Water/Sewer CO Fund	-	-	-	828,441	-
Transfer from Water & Sewer Fund	388,020	367,637	665,000	665,000	1,560,957
General Obligation Bond Proceeds	-	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	-	-
TOTAL REVENUES	\$ 7,240,345	\$ 6,282,995	\$ 6,920,639	\$ 8,657,671	\$ 7,926,931
EXPENDITURES:					
Bond Principal	6,496,435	4,885,000	5,475,000	5,475,000	4,485,000
Interest on Bonds	1,364,103	1,411,629	3,207,475	3,006,482	3,369,257
Fiscal Agent Fees	3,300	4,050	3,300	3,300	3,300
Issuance Costs	3,500	1,139	95,561	3,500	-
Payment to Refunded Bond Escrow	-	-	-	-	-
TOTAL EXPENDITURES	\$ 7,867,338	\$ 6,301,818	\$ 8,781,336	\$ 8,488,282	\$ 7,857,557
NET REVENUES	\$ (626,993)	\$ (18,823)	\$ (1,860,697)	\$ 169,389	\$ 69,374
BEGINNING BALANCE	\$ 1,561,361	\$ 934,368	\$ 2,898,219	\$ 915,546	\$ 1,084,935
ENDING BALANCE	\$ 934,368	\$ 915,546	\$ 1,037,522	\$ 1,084,935	\$ 1,154,309

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

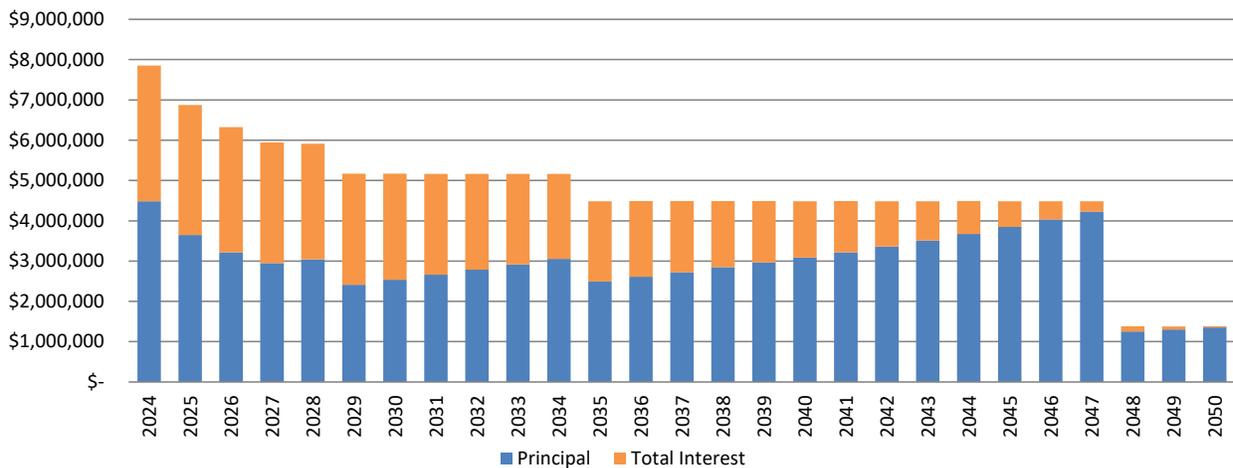
Series	Obligation	Amount of Issue	Principal Outstanding December 31, 2023	Principal & Interest Requirements for 2024			Principal Outstanding December 31, 2024
				Principal	Interest	Total	
2017	General Obligation Refunding	9,965,000	3,955,000	25,000	79,244	104,244	3,930,000
2019	Certificates of Obligation	4,040,000	3,725,000	295,000	143,100	438,100	3,430,000
2020	General Obligation Refunding	10,780,000	3,140,000	1,675,000	63,588	1,738,588	1,465,000
2020	Certificates of Obligation	23,190,000	22,355,000	290,000	849,950	1,139,950	22,065,000
2022	Certificates of Obligation ⁽¹⁾	47,065,000	47,065,000	2,200,000	2,233,375	4,433,375	44,865,000
			\$ 80,240,000	\$ 4,485,000	\$ 3,369,257	\$ 7,854,257	\$ 75,755,000

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

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
INCLUDES CASH DEFEASANCE OF SERIES 2017 BONDS
As of December 31, 2023**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Total Interest	Total
2024	4,485,000	1,727,526	1,641,731	3,369,257	7,854,257
2025	3,650,000	1,641,731	1,581,632	3,223,363	6,873,363
2026	3,220,000	1,581,632	1,525,130	3,106,762	6,326,762
2027	2,950,000	1,525,130	1,466,546	2,991,676	5,941,676
2028	3,040,000	1,466,546	1,405,738	2,872,284	5,912,284
2029	2,415,000	1,405,738	1,346,963	2,752,700	5,167,700
2030	2,535,000	1,346,963	1,285,238	2,632,200	5,167,200
2031	2,660,000	1,285,238	1,220,463	2,505,700	5,165,700
2032	2,790,000	1,220,463	1,156,263	2,376,725	5,166,725
2033	2,920,000	1,156,263	1,089,038	2,245,300	5,165,300
2034	3,055,000	1,089,038	1,022,713	2,111,750	5,166,750
2035	2,495,000	1,022,713	968,188	1,990,900	4,485,900
2036	2,610,000	968,188	911,038	1,879,225	4,489,225
2037	2,725,000	911,038	851,263	1,762,300	4,487,300
2038	2,850,000	851,263	788,613	1,639,875	4,489,875
2039	2,970,000	788,613	731,031	1,519,644	4,489,644
2040	3,085,000	731,031	669,838	1,400,869	4,485,869
2041	3,220,000	669,838	599,750	1,269,588	4,489,588
2042	3,360,000	599,750	526,613	1,126,363	4,486,363
2043	3,510,000	526,613	450,200	976,813	4,486,813
2044	3,675,000	450,200	363,650	813,850	4,488,850
2045	3,850,000	363,650	272,950	636,600	4,486,600
2046	4,035,000	272,950	177,850	450,800	4,485,800
2047	4,230,000	177,850	78,100	255,950	4,485,950
2048	1,250,000	78,100	53,100	131,200	1,381,200
2049	1,300,000	53,100	27,100	80,200	1,380,200
2050	1,355,000	27,100	-	27,100	1,382,100
	\$ 80,240,000	\$ 23,938,259	\$ 22,210,733	\$ 46,148,991	\$ 126,388,991

Annual Debt Service Requirements



WATER AND SEWER FUND

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

The W&S Fund budget is similar to the General Fund budget in that it is prepared using the modified accrual basis of accounting. Revenues are recognized when they are earned, because they are considered measurable and available to finance current operations. Expenditures are recognized when they are incurred. Debt service is recognized when paid.

In terms of revenue, the W&S Fund produces less than half the revenues generated in the General Fund. In spite of its smaller revenue base, the W&S Fund's impact in the community may well exceed the impact of the General Fund. Often the initial operation of a City is its water utility and, in many cases, the reason for incorporating a City is the need for clean, safe drinking water and the sanitary disposal of wastewater. Water and sewer systems are capital-intensive and expensive to construct. Operating costs are insignificant when compared to expenditures made to acquire and repair other capital assets.

In order for the W&S Fund to be self-supporting, the water and sewer service fees must reflect both the cost of operations and the cost of capital, or else the system will deteriorate. Typically, the cost of capital is reflected in the water and sewer rates by charging a rate sufficient to cover the operating costs plus the debt service costs associated with major capital maintenance.

FUND FINANCIAL ACTIVITY

2023 Estimated – W&S Fund gross revenues are expected to be \$8.38 million, which is a decrease of \$455,000 compared to the budgeted amount of \$8.84 million.

Operating expenditures in 2023 are expected to be approximately \$5.9 million, which is above the 2023 Budget appropriations of \$5.19 million due to \$750 thousand for surface water. Debt service, administrative cost and a transfer to the Water & Sewer Capital Project Fund adds \$2.46 million more to the total expenditures. Altogether, W&S Fund 2023 expenditures are expected to total approximately \$8.37 million which is above the 2023 Budget of \$8 million.

2024 Budget – The 2024 Budget anticipates total Water and Sewer Utility Fund revenues of approximately \$8.81 million, which is \$430,300 more than the 2023 estimated revenues. The City continually monitors and evaluates the need to adjust water and sewer rates in order to ensure the fund is self-supporting, the infrastructure rehabilitation is adequate, and all bond covenants are in compliance. A 6% water rate increase and 3% sewer rate increase is necessary to maintain a healthy water and sewer fund.

System operations, including the Utility Billing division, are appropriated at \$6.57 million, including \$1.25 million transferred to the General Fund for the administrative cost allocation. The

WATER AND SEWER FUND (Cont.)

transfer to the Water & Sewer Capital Project Fund is \$675,000. Debt service of \$1.56 million in 2024 is for the 2022 certificates of obligation capitalized interest debt service payment.

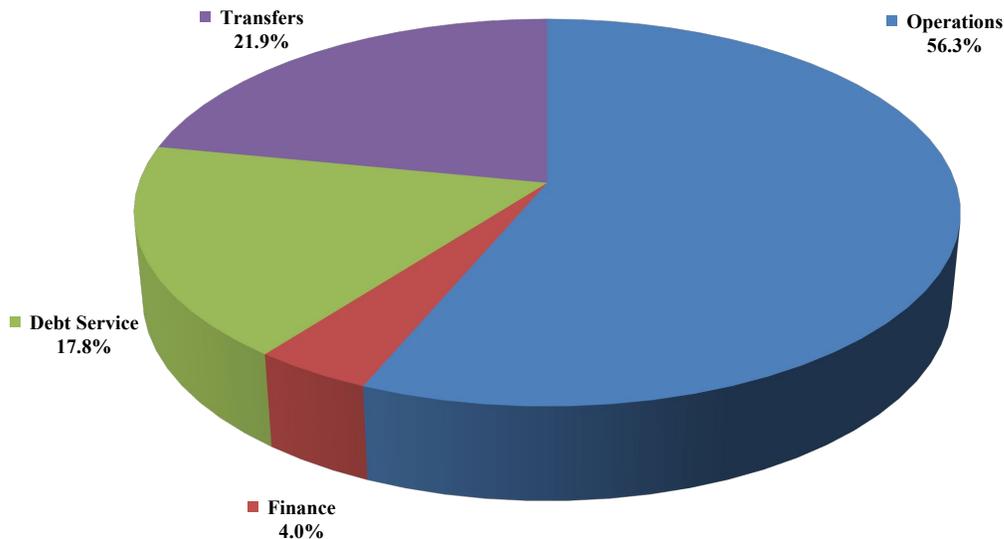
The W&S Fund is the most difficult of all of the City's funds to predict. Water usage can vary dramatically with the weather. All projections and budgets are based on averages and likely to differ considerably from actual results. Most costs also vary as revenues fluctuate, but are generally expected to increase an average of 3% per year. While much of the system's delivery and collection infrastructure is new, some key components are aging dramatically: Lift stations, elevated towers and water wells will all need major overhauls in the foreseeable future.

Anticipated rate increases from the City of Houston are budgeted at 5%, and increasing costs of service could require future rate increases to keep pace with the City of Houston's rate increase for treated water and other operational costs of providing service.

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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES:					
FEMA Reimbursement	\$ 31,670	\$ -	\$ -	\$ -	\$ -
Water Service	4,520,193	5,107,030	5,400,000	5,100,000	5,431,000
Sewer Service	2,935,835	3,181,576	3,300,000	3,090,000	3,215,000
Penalties	48,516	50,207	48,000	49,000	48,000
Connection Fee	84,700	90,630	80,000	85,300	85,000
Earnings on Investments	476	14,204	3,000	45,900	26,800
Insurance Claim Proceeds	-	-	-	5,300	-
Miscellaneous	7,320	7,952	5,000	5,000	5,000
Transfer from 2022 Water/Sewer CO Fund	-	133,577	-	-	-
Transfer from Human Resource Svcs Fund	43,199	-	-	-	-
TOTAL REVENUE	\$ 7,671,910	\$ 8,585,176	\$ 8,836,000	\$ 8,380,500	\$ 8,810,800
EXPENDITURES BY DEPARTMENT:					
Debt Service	\$ 395,002	\$ 367,637	\$ 670,000	\$ 668,075	\$ 1,564,057
Finance	259,624	262,810	312,600	334,550	356,500
Public Works	4,312,165	4,688,401	4,875,800	5,575,100	4,958,800
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer to Water & Sewer Capital Projects	2,700,000	900,000	900,000	545,000	675,000
TOTAL EXPENDITURES	\$ 8,916,792	\$ 7,468,848	\$ 8,008,400	\$ 8,372,725	\$ 8,804,357
NET REVENUES (EXPENDITURES)	\$ (1,244,882)	\$ 1,116,328	\$ 827,600	\$ 7,775	\$ 6,443
BEGINNING WORKING CAPITAL	\$ 1,563,963	\$ 319,081	\$ 1,289,145	\$ 1,435,408	\$ 1,443,183
ENDING WORKING CAPITAL	\$ 319,081	\$ 1,435,408	\$ 2,116,745	\$ 1,443,183	\$ 1,449,626

Water & Sewer Fund 2024 Expenditures



WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES

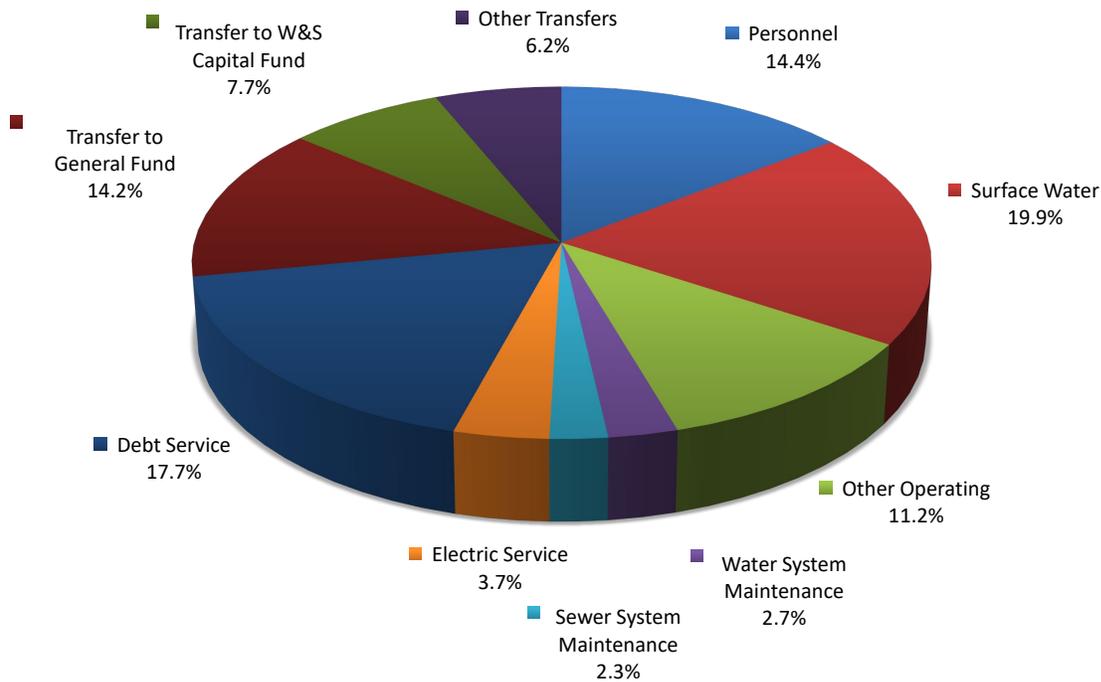
	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES:					
FEMA Reimbursement	\$ 31,670	\$ -	\$ -	\$ -	\$ -
Water Service	4,520,193	5,107,030	5,400,000	5,100,000	5,431,000
Sewer Service	2,935,835	3,181,576	3,300,000	3,090,000	3,215,000
Penalties	48,516	50,207	48,000	49,000	48,000
Connection Fee	84,700	90,630	80,000	85,300	85,000
Earnings on Investments	476	14,204	3,000	45,900	26,800
Insurance Claim Proceeds	-	-	-	5,300	-
Miscellaneous	7,320	7,952	5,000	5,000	5,000
Transfer from 2022 Water/Sewer CO Fund	-	133,577	-	-	-
Transfer from Human Resource Svcs Fund	43,199	-	-	-	-
TOTAL REVENUE	\$ 7,671,910	\$ 8,585,176	\$ 8,836,000	\$ 8,380,500	\$ 8,810,800

EXPENDITURES:					
Regular Wages	\$ 686,967	\$ 646,167	\$ 783,500	\$ 673,300	\$ 809,800
On Call	9,693	11,970	14,500	13,500	14,500
Overtime	79,580	110,830	73,000	111,000	93,000
Longevity	4,813	4,293	4,300	3,950	4,900
Health & Dental	98,736	92,604	155,100	99,700	133,400
TMRS	102,603	101,901	105,200	108,000	116,700
FICA	57,478	57,239	59,400	61,000	67,800
Workers Compensation	9,403	10,502	9,900	9,200	10,800
Allowances	2,142	2,520	2,600	2,500	3,600
Other Benefits	3,060	2,979	3,600	3,100	3,600
HSA Contribution	4,000	3,250	4,000	5,900	5,500
Employee Relations	1,143	1,803	2,200	3,000	3,000
Accrued Vacation	(26,276)	73	-	-	-
Pension Expense	-	(118,554)	-	-	-
OPEB Expense	-	(30,690)	-	-	-
Office Supplies	1,808	1,963	2,800	2,700	3,000
Operating Supplies	30,238	32,670	33,000	33,000	36,000
Fuel	9,874	11,958	18,000	11,000	11,000
Treatment Chemicals	85,827	102,867	100,000	100,000	110,000
Equipment Maintenance	26,453	18,031	25,000	25,000	25,000
Vehicle Maintenance	28,330	28,459	23,000	23,000	23,000
Building & Grounds Maintenance	13,839	22,636	30,000	30,000	30,000
Water System Maintenance	150,025	277,602	241,000	241,000	241,000
Sewer System Maintenance	175,899	194,056	200,000	200,000	200,000
Postage & Shipping	222	966	500	500	500
Electric Service	309,063	326,670	330,000	325,000	330,000
Surface Water	1,753,544	1,857,250	1,750,000	2,500,000	1,750,000
Natural Gas Service	385	469	500	500	500
Other Utilities	1,364	2,161	1,000	7,000	7,000
Equipment Lease/Rental	2,301	2,392	3,000	2,400	3,000
Professional Dues	2,160	2,915	2,500	2,500	2,500
Publications	538	-	-	-	-
Professional Development	12,383	16,603	14,100	13,200	14,600
Sludge Removal	47,408	80,649	80,000	80,000	80,000
Credit Card Fees	86,754	73,092	96,000	98,000	96,000
Other Contracted Services	359,274	535,517	471,000	551,000	442,300
Resident Reimbursement	1,800	150	3,000	8,000	3,000
Community Relations	6,618	1,737	15,000	15,000	15,000
Other Equipment	1,686	12,222	60,000	75,000	80,000
Other Construction Costs	-	-	-	-	-
Bad Debt Expense	6,982	-	5,000	3,075	3,100
Transfer to Debt Service Fund	388,020	367,637	665,000	665,000	1,560,957
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer to Water & Sewer Capital Projects	2,700,000	900,000	900,000	545,000	675,000

WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Transfer to Vehicle Replacement Fund	93,000	102,000	125,000	125,000	140,000
Transfer to Technology Management Fund	139,000	145,000	135,100	135,100	193,700
Transfer to Asset Replacement Fund	92,900	203,319	211,600	211,600	211,600
TOTAL EXPENDITURES	\$ 8,916,792	\$ 7,468,848	\$ 8,008,400	\$ 8,372,725	\$ 8,804,357
NET REVENUES (EXPENDITURES)	\$ (1,244,882)	\$ 1,116,328	\$ 827,600	\$ 7,775	\$ 6,443
BEGINNING WORKING CAPITAL	\$ 1,563,963	\$ 319,081	\$ 1,289,145	\$ 1,435,408	\$ 1,443,183
ENDING WORKING CAPITAL	\$ 319,081	\$ 1,435,408	\$ 2,116,745	\$ 1,443,183	\$ 1,449,626

Water & Sewer Fund
2024 Expenditures by Type



**WATER AND SEWER FUND
ACCOUNT LIST**

Account Description	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
FEMA Reimbursement	\$ 31,670	\$ -	\$ -	\$ -	\$ -
Water Service	4,520,193	5,107,030	5,400,000	5,100,000	5,431,000
Sewer Service	2,935,835	3,181,576	3,300,000	3,090,000	3,215,000
Penalties	48,516	50,207	48,000	49,000	48,000
Connection Fee	84,700	90,630	80,000	85,300	85,000
Earnings on Investments	476	14,204	3,000	45,900	26,800
Insurance Claim Proceeds	-	-	-	5,300	-
Recovered Bad Debt Writeoffs	-	(3,333)	-	-	-
Miscellaneous	7,320	11,285	5,000	5,000	5,000
Transfer from 2022 Water/Sewer CO Fund	-	133,577	-	-	-
Transfer from Human Resource Svcs Fund	43,199	-	-	-	-
TOTAL REVENUE	\$ 7,671,910	\$ 8,585,176	\$ 8,836,000	\$ 8,380,500	\$ 8,810,800

EXPENDITURES

Bad Debt Expense	6,982	-	5,000	3,075	3,100
Transfer to Debt Service Fund	388,020	367,637	665,000	665,000	1,560,957
TOTAL CITY WIDE	\$ 395,002	\$ 367,637	\$ 670,000	\$ 668,075	\$ 1,564,057

Regular Wages	88,517	90,230	94,900	60,700	104,800
Overtime	2,158	1,246	3,000	1,000	3,000
Longevity	195	315	300	50	200
Health & Dental	19,339	21,717	23,100	12,700	26,200
TMRS	11,964	12,073	12,600	8,000	13,600
FICA	6,408	6,380	6,900	3,400	7,600
Workers Compensation	125	140	100	100	100
Allowances	-	-	-	-	-
Other Benefits	445	458	500	200	500
HSA Contribution	2,000	2,500	2,500	2,500	1,500
Accrued Vacation	2,289	(2,116)	-	-	-
Pension Expense	-	(11,639)	-	-	-
OPEB Expense	-	(3,035)	-	-	-
Office Supplies	-	319	1,000	700	1,000
Postage & Shipping	-	-	-	-	-
Equipment Lease/Rental	1,700	1,846	2,300	1,700	2,300
Publications	538	-	-	-	-
Professional Development	75	1,866	1,400	500	1,400
Other Contracted Services	37,118	66,451	68,000	145,000	98,300
Credit Card Fees	86,754	73,092	96,000	98,000	96,000
Furniture & Equip <\$5000	-	968	-	-	-
TOTAL FINANCE	\$ 259,624	\$ 262,810	\$ 312,600	\$ 334,550	\$ 356,500

Regular Wages	598,451	555,937	688,600	612,600	705,000
On Call	9,693	11,970	14,500	13,500	14,500
Overtime	77,423	109,585	70,000	110,000	90,000
Longevity	4,618	3,978	4,000	3,900	4,700
Health & Dental	79,397	70,887	132,000	87,000	107,200
TMRS	90,639	89,829	92,600	100,000	103,100
FICA	51,070	50,859	52,500	57,600	60,200
Workers Compensation	9,278	10,362	9,800	9,100	10,700
Allowances	2,142	2,520	2,600	2,500	3,600
Other Benefits	2,615	2,521	3,100	2,900	3,100
HSA Contribution	2,000	750	1,500	3,400	4,000

**WATER AND SEWER FUND
ACCOUNT LIST**

Account Description	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Employee Relations	1,143	1,803	2,200	3,000	3,000
Accrued Vacation	(28,565)	2,189	-	-	-
Pension Expense	-	(106,915)	-	-	-
OPEB Expense	-	(27,655)	-	-	-
Office Supplies	1,808	1,644	1,800	2,000	2,000
Operating Supplies	30,238	32,670	33,000	33,000	36,000
Fuel	9,874	11,958	18,000	11,000	11,000
Treatment Chemicals	85,827	102,867	100,000	100,000	110,000
Equipment Maintenance	26,453	18,031	25,000	25,000	25,000
Vehicle Maintenance	28,330	28,459	23,000	23,000	23,000
Building & Grounds Maintenance	13,839	22,636	30,000	30,000	30,000
Water System Maintenance	150,025	277,602	241,000	241,000	241,000
Sewer System Maintenance	175,899	194,056	200,000	200,000	200,000
Postage & Shipping	222	966	500	500	500
Electric Service	309,063	326,670	330,000	325,000	330,000
Surface Water	1,753,544	1,857,250	1,750,000	2,500,000	1,750,000
Natural Gas Service	385	469	500	500	500
Other Utilities	1,364	2,161	1,000	7,000	7,000
Equipment Lease/Rental	601	546	700	700	700
Professional Dues	2,160	2,915	2,500	2,500	2,500
Professional Development	12,308	14,737	12,700	12,700	13,200
Sludge Removal	47,408	80,649	80,000	80,000	80,000
Other Contracted Services	322,155	469,066	403,000	406,000	344,000
Resident Reimbursement	1,800	150	3,000	8,000	3,000
Community Relations	6,618	1,737	15,000	15,000	15,000
Furniture & Equip <\$5000	-	-	-	-	-
Other Equipment	1,686	12,222	60,000	75,000	80,000
Other Construction Costs	-	-	-	-	-
Transfer to Vehicle Replacement Fund	93,000	102,000	125,000	125,000	140,000
Transfer to Technology Management Fund	139,000	145,000	135,100	135,100	193,700
Transfer to Asset Replacement Fund	92,900	203,319	211,600	211,600	211,600
TOTAL PUBLIC WORKS	\$ 4,206,410	\$ 4,688,401	\$ 4,875,800	\$ 5,575,100	\$ 4,958,800
Professional Services	105,755	-	-	-	-
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer to Water & Sewer Capital Projects	2,700,000	900,000	900,000	545,000	675,000
TOTAL TRANSFERS	\$ 4,055,755	\$ 2,150,000	\$ 2,150,000	\$ 1,795,000	\$ 1,925,000
TOTAL EXPENDITURES	\$ 8,916,792	\$ 7,468,848	\$ 8,008,400	\$ 8,372,725	\$ 8,804,357

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 Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Number of Billing Help emails & number of customer service calls and/or in-person	5,000	3869	4100	4100
Number of service orders created/processed	1,601	640	650	675
% of customers paying electronically	80%	81%	81%	85%
% of customers receiving e-statements	58%	58%	57%	60%
Number of bill adjustments processed	213	549	615	500
Number of single family accounts billed	5,526	5551	5550	5550
Number of new single family connections	874	140	500	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. (2024 Budget \$356,500)

FINANCE DEPARTMENT (W&S FUND) 2024 GOALS

- Begin process of implementing new utility billing system
- Review and update, as necessary, all utility billing financial processes to maximize efficiencies
- Utilize the City’s website, social media, emails, and mailings to continue to strive for superior customer service and to expand use of H2Online

FINANCE DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- Authorized full-time employees – 2 (2023 authorized full-time employees – 2)
- Total Budget – \$356,500 (2023 Total Budget – \$312,600)

FINANCE DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Utility Billing & Customer Service</i>					
Personnel	\$ 133,439	\$ 118,267	\$ 143,900	\$ 88,650	\$ 157,500
Operating	126,186	143,575	168,700	245,900	199,000
Capital	-	968	-	-	-
Total	\$ 259,624	\$ 262,810	\$ 312,600	\$ 334,550	\$ 356,500
Total Department	\$ 259,624	\$ 262,810	\$ 312,600	\$ 334,550	\$ 356,500

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	SALARY RANGE			
		2023 BUDGET	2024 BUDGET	MINIMUM	MAXIMUM
<i>Finance - Utility Billing</i>					
Sr. Customer Service Representative	5	1	0	\$ 52,489	\$ 76,109
Accounting Specialist	4	0	1	\$ 45,625	\$ 66,156
Utility Billing Specialist	4	0	1	\$ 45,625	\$ 66,156
Fiscal Services Technician	2	1	0	\$ 37,706	\$ 54,631
Total Finance (W&S Fund)		2	2		

**WATER AND SEWER FUND
FINANCE DEPARTMENT**

Finance Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 88,517	\$ 90,230	\$ 94,900	\$ 60,700	\$ 104,800
Overtime	2,158	1,246	3,000	1,000	3,000
Longevity	195	315	300	50	200
Health & Dental	19,339	21,717	23,100	12,700	26,200
TMRS	11,964	12,073	12,600	8,000	13,600
FICA	6,408	6,380	6,900	3,400	7,600
Workers Compensation	125	140	100	100	100
Other Benefits	445	458	500	200	500
HSA Contribution	2,000	2,500	2,500	2,500	1,500
Accrued Vacation	2,289	(2,116)	-	-	-
Pension Expense	-	(11,639)	-	-	-
OPEB Expense	-	(3,035)	-	-	-
PERSONNEL	\$ 133,439	\$ 118,267	\$ 143,900	\$ 88,650	\$ 157,500
Office Supplies	\$ -	\$ 319	\$ 1,000	\$ 700	\$ 1,000
Equipment Lease/Rental	1,700	1,846	2,300	1,700	2,300
Professional Development	75	1,866	1,400	500	1,400
Credit Card Fees	86,754	73,092	96,000	98,000	96,000
Other Contracted Services	37,118	66,451	68,000	145,000	98,300
OPERATIONS	\$ 126,186	\$ 143,575	\$ 168,700	\$ 245,900	\$ 199,000
FINANCE DIVISION TOTAL	\$ 259,624	\$ 262,810	\$ 312,600	\$ 334,550	\$ 356,500

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 Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
New Water Services Installed	24	21	23	25
Water Distributed (surface and groundwater in gallons)	678M	787M	851M	875M
Wastewater Treated (gallons)	387M	293M	304M	315M
Water Meter Read Accuracy (%)	99	99	99	99
Number of Meter Re-reads	65	75	85	80

PUBLIC WORKS DEPARTMENT DIVISION (W&S FUND)

Operations – Operates and maintains the City’s water and sewer systems. (2024 Budget – \$4,958,800)

PUBLIC WORKS DEPARTMENT (W&S FUND) 2024 GOALS

- Begin construction and treatment upgrades to the Wastewater Treatment Plant.
- Initiate construction of the Milton Cast Iron Water Line Replacement and the engineering design of the Cast Iron Water Line Replacement Package B project.
- Continue to promote water conservation methods with the goal of maintaining water loss at a rate less than 15% of overall usage.
- Enhance cross-training program and provide more training opportunities to supplement current staffing.
- Continue to identify excess inflow into the sanitary system and reduce the flow and processing at the treatment plant during rain events.

PUBLIC WORKS DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- Authorized full-time employees – 11 (2023 authorized full-time employees – 11)
- Purchase of Surface Water from the City of Houston – \$1,750,000 (2023 Budget – \$1,750,000)
- Total Budget – \$4,958,800 (2023 Total Budget – \$4,875,800)

PUBLIC WORKS DEPARTMENT

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>W&S Fund Operations</i>					
Personnel	\$ 899,903	\$ 778,619	\$ 1,073,400	\$ 1,005,500	\$ 1,109,100
Operating	3,304,821	3,897,560	3,742,400	4,494,600	3,769,700
Capital	1,686	12,222	60,000	75,000	80,000
Total	\$ 4,206,410	\$ 4,688,401	\$ 4,875,800	\$ 5,575,100	\$ 4,958,800
 <i>Total Department</i>	 \$ 4,206,410	 \$ 4,688,401	 \$ 4,875,800	 \$ 5,575,100	 \$ 4,958,800

Public Works Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works - Operations</i>					
Public Works Manager	10	1	1	\$ 97,479	\$ 141,345
Field Services Supervisor	7	1	1	\$ 63,511	\$ 92,092
Plant Supervisor	7	1	1	\$ 63,511	\$ 92,092
Crew Leader	5	2	2	\$ 52,489	\$ 76,109
Plant Operator, Sr.	5	2	1	\$ 52,489	\$ 76,109
Plant Operator	4	1	2	\$ 45,625	\$ 66,156
Maintenance Worker III	4	0	1	\$ 45,625	\$ 66,156
Driver/Equipment Operator	2	1	0	\$ 37,706	\$ 54,631
Maintenance Worker I	1	2	2	\$ 34,278	\$ 49,704
Total Public Works (W&S Fund)		11	11		

**WATER AND SEWER FUND
PUBLIC WORKS DEPARTMENT**

Operations Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 598,451	\$ 555,937	\$ 688,600	\$ 612,600	\$ 705,000
On Call	9,693	11,970	14,500	13,500	14,500
Overtime	77,423	109,585	70,000	110,000	90,000
Longevity	4,618	3,978	4,000	3,900	4,700
Health & Dental	79,397	70,887	132,000	87,000	107,200
TMRS	90,639	89,829	92,600	100,000	103,100
FICA	51,070	50,859	52,500	57,600	60,200
Workers Compensation	9,278	10,362	9,800	9,100	10,700
Allowances	2,142	2,520	2,600	2,500	3,600
Other Benefits	2,615	2,521	3,100	2,900	3,100
HSA Contribution	2,000	750	1,500	3,400	4,000
Employee Relations	1,143	1,803	2,200	3,000	3,000
Accrued Vacation	(28,565)	2,189	-	-	-
Pension Expense	-	(106,915)	-	-	-
OPEB Expense	-	(27,655)	-	-	-
PERSONNEL	\$ 899,903	\$ 778,619	\$ 1,073,400	\$ 1,005,500	\$ 1,109,100
Office Supplies	\$ 1,808	\$ 1,644	\$ 1,800	\$ 2,000	\$ 2,000
Operating Supplies	30,238	32,670	33,000	33,000	36,000
Fuel	9,874	11,958	18,000	11,000	11,000
Treatment Chemicals	85,827	102,867	100,000	100,000	110,000
Equipment Maintenance	26,453	18,031	25,000	25,000	25,000
Vehicle Maintenance	28,330	28,459	23,000	23,000	23,000
Building & Grounds Maintenance	13,839	22,636	30,000	30,000	30,000
Water System Maintenance	150,025	277,602	241,000	241,000	241,000
Sewer System Maintenance	175,899	194,056	200,000	200,000	200,000
Postage & Shipping	222	966	500	500	500
Electric Service	309,063	326,670	330,000	325,000	330,000
Surface Water	1,753,544	1,857,250	1,750,000	2,500,000	1,750,000
Natural Gas Service	385	469	500	500	500
Other Utilities	1,364	2,161	1,000	7,000	7,000
Equipment Lease/Rental	601	546	700	700	700
Professional Dues	2,160	2,915	2,500	2,500	2,500
Professional Development	12,308	14,737	12,700	12,700	13,200
Sludge Removal	47,408	80,649	80,000	80,000	80,000
Other Contracted Services	322,155	469,066	403,000	406,000	344,000
Resident Reimbursement	1,800	150	3,000	8,000	3,000
Community Relations	6,618	1,737	15,000	15,000	15,000
Transfer to Vehicle Replacement Fund	93,000	102,000	125,000	125,000	140,000
Transfer to Technology Management Fund	139,000	145,000	135,100	135,100	193,700
Transfer to Asset Replacement Fund	92,900	203,319	211,600	211,600	211,600
OPERATING	\$ 3,304,821	\$ 3,897,560	\$ 3,742,400	\$ 4,494,600	\$ 3,769,700
Other Equipment	\$ 1,686	\$ 12,222	\$ 60,000	\$ 75,000	\$ 80,000
Other Construction Costs	-	-	-	-	-
CAPITAL	\$ 1,686	\$ 12,222	\$ 60,000	\$ 75,000	\$ 80,000
OPERATIONS DIVISION TOTAL	\$ 4,206,410	\$ 4,688,401	\$ 4,875,800	\$ 5,575,100	\$ 4,958,800

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

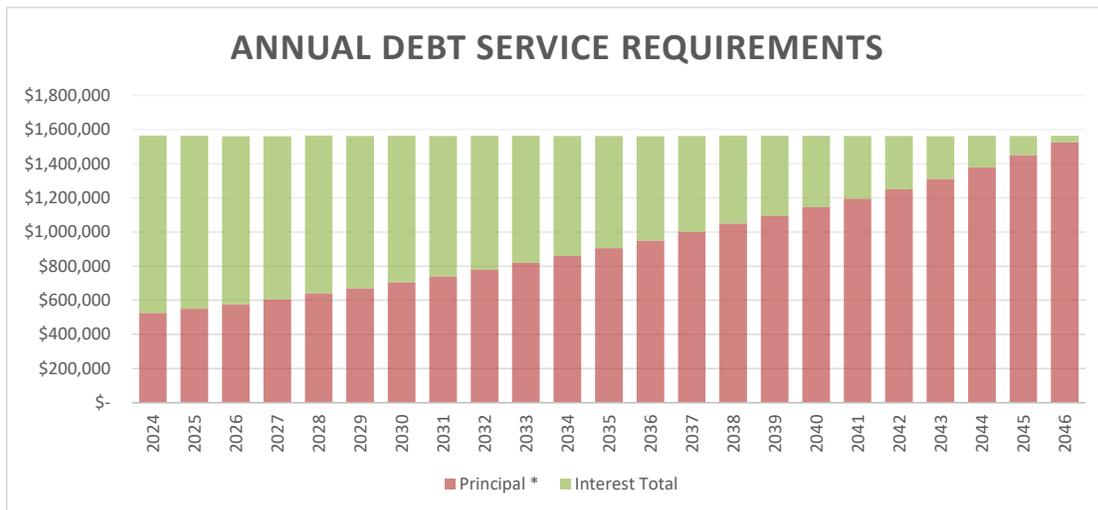
Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2024	Principal & Interest Requirements for 2021			Principal Outstanding December 31, 2023
				Principal	Interest	Total	
	2022 Certificates of Obligation*	22,220,000	22,220,000	287,555	1,065,956	1,353,511	21,932,445
			\$ 22,220,000	\$ 287,555	\$ 1,065,956	\$ 1,353,511	\$ 21,932,445

* Portion of debt transferred to General Debt Service Fund

**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2024**

Fiscal Year	Principal *	Interest Due 2/1 *	Interest Due 8/1 *	Interest Total	Total
2024	495,000	539,166	526,791	1,065,956	1,560,956
2025	525,000	526,791	513,666	1,040,456	1,565,456
2026	550,000	513,666	499,916	1,013,581	1,563,581
2027	575,000	499,916	485,541	985,456	1,560,456
2028	605,000	485,541	470,416	955,956	1,560,956
2029	640,000	470,416	454,416	924,831	1,564,831
2030	670,000	454,416	437,666	892,081	1,562,081
2031	705,000	437,666	420,041	857,706	1,562,706
2032	740,000	420,041	401,541	821,581	1,561,581
2033	780,000	401,541	382,041	783,581	1,563,581
2034	820,000	382,041	361,541	743,581	1,563,581
2035	860,000	361,541	340,041	701,581	1,561,581
2036	905,000	340,041	317,416	657,456	1,562,456
2037	950,000	317,416	293,666	611,081	1,561,081
2038	1,000,000	293,666	268,666	562,331	1,562,331
2039	1,050,000	268,666	246,353	515,019	1,565,019
2040	1,095,000	246,353	222,400	468,753	1,563,753
2041	1,145,000	222,400	196,638	419,038	1,564,038
2042	1,195,000	196,638	169,750	366,388	1,561,388
2043	1,250,000	169,750	141,625	311,375	1,561,375
2044	1,310,000	141,625	108,875	250,500	1,560,500
2045	1,380,000	108,875	74,375	183,250	1,563,250
2046	1,450,000	74,375	38,125	112,500	1,562,500
2047	1,525,000	38,125	-	38,125	1,563,125
\$	22,220,000	\$ 7,910,666	\$ 7,371,500	\$ 15,282,166	\$ 37,502,166

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





City of
**West University
Place**

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SOLID WASTE FUND

The Solid Waste Fund is an enterprise fund and, as business enterprises in the private sector, is meant to be self-supporting. The Solid Waste Fund accounts for the revenue, expenditures and transfers associated with the collection and recycling or disposal of solid waste.

2023 Estimated – For 2023, the Solid Waste Fund is expected to have revenue totaling \$1.93 million for solid waste services.

The cost of providing solid waste services in 2023, excluding transfers, is expected to be \$1.64 million. Direct costs include personnel, capital equipment, supplies and services directly related to the curbside collection of solid waste, recycling, trash disposal and street sweeping. The largest single service cost is the fee for the collection and disposal of solid waste. Administration, human resources, legal services, risk management, utility billing, finance and accounting are examples of indirect costs associated with providing solid waste services. The Solid Waste Fund reimburses the General Fund \$310,000 for these indirect costs, bringing estimated 2023 total costs of service to \$1.95 million.

2024 Budget – For 2024, the Solid Waste Fund is expected to have revenue of about \$1.99 million for solid waste services. Rates for Solid Waste customers will increase by 3.5% for 2024.

Total expenditures are expected to be \$2.1 million. Working capital is anticipated to be healthy and in excess of the 10% reserve requirement.

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
FEMA Reimbursement	\$ 2,051	\$ -	\$ -	\$ -	\$ -
Solid Waste Collection	1,797,489	1,839,706	1,906,600	1,896,000	1,977,600
Solid Waste Special Collection	(50)	-	500	500	500
Sale of Recyclables	10,384	7,450	-	-	-
Earnings on Investments	294	9,754	6,600	29,000	13,800
Class Fees	-	-	-	385	-
Cash Over/Short	(997)	-	-	-	-
Miscellaneous	746	696	800	1,200	800
TOTAL REVENUE	\$ 1,809,917	\$ 1,857,606	\$ 1,914,500	\$ 1,927,085	\$ 1,992,700
EXPENDITURES BY DIVISION					
City-Wide	\$ 1,911	\$ -	\$ 500	\$ 500	\$ 500
Curbside Solid Waste	900,767	993,226	1,113,600	1,042,000	1,086,600
Curbside Recycling	318,170	284,544	307,350	384,650	451,950
Curbside Green Waste Recycling	168,938	180,176	214,000	207,800	221,700
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
TOTAL EXPENDITURES	\$ 1,699,785	\$ 1,767,946	\$ 1,945,450	\$ 1,944,950	\$ 2,070,750
NET REVENUES (EXPENDITURES)	\$ 110,133	\$ 89,660	\$ (30,950)	\$ (17,865)	\$ (78,050)
BEGINNING WORKING CAPITAL	\$ 427,864	\$ 537,997	\$ 569,626	\$ 627,656	\$ 609,791
ENDING WORKING CAPITAL	\$ 537,997	\$ 627,656	\$ 538,676	\$ 609,791	\$ 531,741

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
FEMA Reimbursement	\$ 2,051	\$ -	\$ -	\$ -	
Solid Waste Collection	1,797,489	1,839,706	1,906,600	1,896,000	1,977,600
Solid Waste Special Collection	(50)	-	500	500	500
Sale of Recyclables	10,384	7,450	-	-	-
Earnings on Investments	294	9,754	6,600	29,000	13,800
Class Fees	-	-	-	385	-
Cash Over/Short	(997)	-	-	-	-
Miscellaneous	746	696	800	1,200	800
REVENUE	\$ 1,809,917	\$ 1,857,606	\$ 1,914,500	\$ 1,927,085	\$ 1,992,700

EXPENDITURES

Bad Debt Expense	\$ 1,911	\$ -	\$ 500	\$ 500	\$ 500
TOTAL CITY-WIDE	\$ 1,911	\$ -	\$ 500	\$ 500	\$ 500

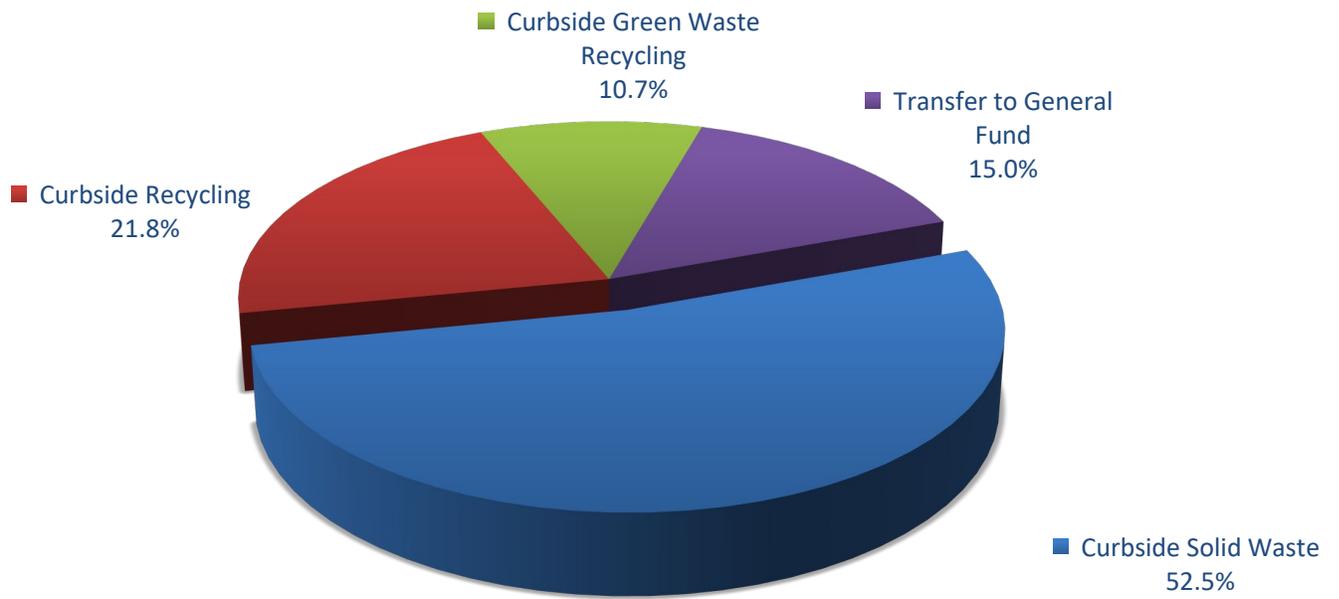
Regular Wages	\$ 227,007	\$ 229,060	\$ 274,800	\$ 254,100	\$ 286,400
Overtime	10,142	11,214	14,000	14,000	14,000
Longevity	1,910	1,945	2,000	2,100	2,500
Health & Dental	32,835	41,276	61,600	38,400	48,000
TMRS	31,269	31,823	37,400	34,600	38,200
FICA	17,423	17,701	20,800	19,500	22,300
Workers Compensation	6,431	7,114	6,900	6,000	7,100
Other Benefits	1,066	1,160	1,300	1,100	1,300
HSA Contribution	750	1,500	1,500	2,600	3,000
Employee Relations	339	1,856	1,700	1,700	1,700
Accrued Vacation	816	3,486	-	-	-
Pension Expense	-	(34,728)	-	-	-
OPEB Expense	-	(6,855)	-	-	-
Office Supplies	134	322	-	-	-
Operating Supplies	8,815	15,482	12,500	12,500	13,800
Fuel	27,314	47,436	50,000	40,000	41,000
Equipment Maintenance	673	1,047	1,500	1,500	1,500
Vehicle Maintenance	52,960	73,197	55,000	55,000	55,000
Electric Service	396	463	700	600	700
Surface Water	734	413	2,000	800	1,000
Other Utilities	50	125	300	200	300
Professional Dues	292	245	900	600	600
Professional Development	3,723	3,116	3,500	3,500	5,000
Disposal Fee	194,425	199,882	205,000	205,000	210,000
Landfill Maintenance	10,325	9,450	12,000	-	-
Other Contracted Services	126,002	158,068	157,300	157,300	173,200
Community Relations	803	231	-	-	-
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Transfer to Vehicle Replacement Fund	135,000	145,000	144,000	144,000	136,000
Transfer to Technology Management Fund	28,000	32,200	46,900	46,900	24,000
TOTAL CURBSIDE SOLID WASTE	\$ 1,229,635	\$ 1,303,226	\$ 1,423,600	\$ 1,352,000	\$ 1,396,600

Regular Wages	\$ 53,181	\$ 52,108	\$ 53,700	\$ 52,700	\$ 55,800
Overtime	1,267	1,618	3,000	2,600	3,000
Longevity	1,070	1,130	1,100	1,200	1,300
Health & Dental	5,851	7,139	8,000	12,300	7,700
TMRS	7,262	7,213	7,400	6,300	7,600
FICA	4,094	4,017	4,200	4,200	4,400
Workers Compensation	1,503	1,632	1,400	2,200	1,400
Other Benefits	258	265	300	400	300

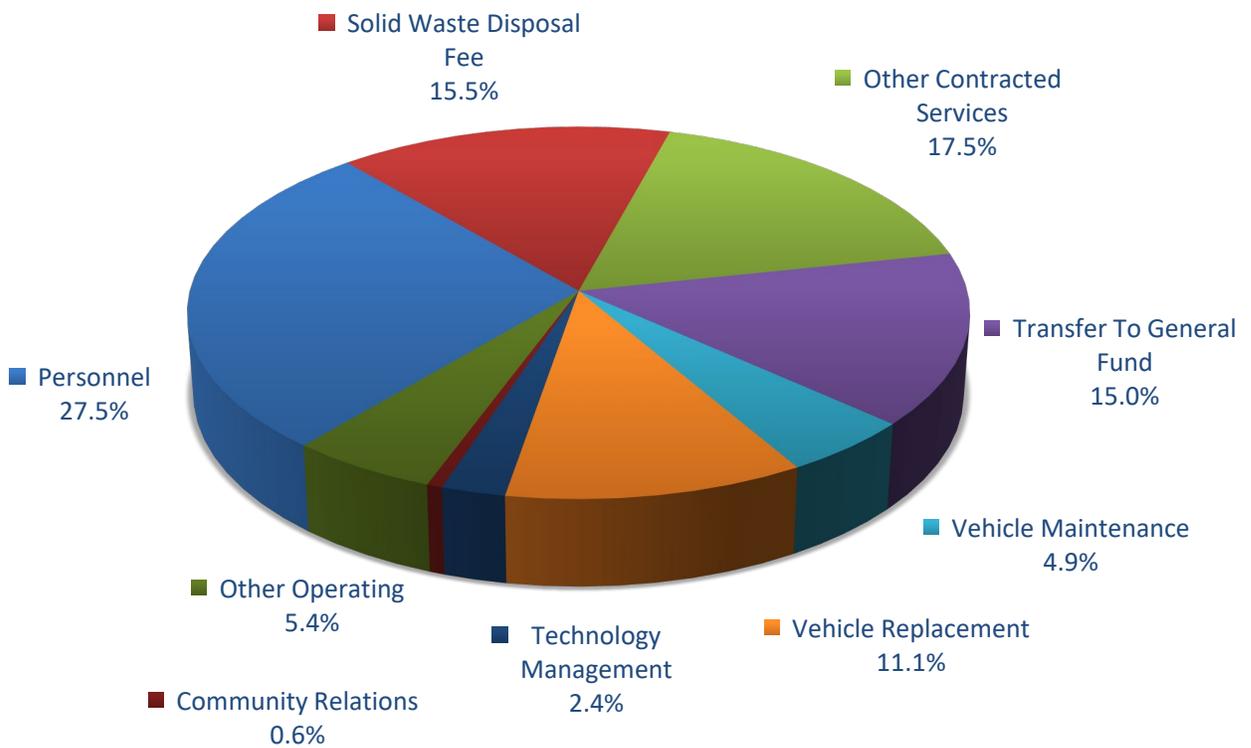
SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Accrued Vacation	(2,625)	(1,506)	-	-	-
Pension Expense	-	(8,525)	-	-	-
OPEB Expense	-	(2,099)	-	-	-
Operating Supplies	8,421	759	1,250	1,250	1,550
Fuel	9,112	13,281	14,000	13,000	13,000
Equipment Maintenance	9,656	(2,240)	1,000	1,500	1,500
Vehicle Maintenance	60,689	43,865	35,000	35,000	35,000
Disposal Fee	22,573	-	-	75,000	95,000
Other Contracted Services	69,112	96,284	98,000	98,000	105,200
Community Relations	18,339	5,105	12,000	12,000	12,000
Other Equipment	-	8,000	8,000	8,000	28,000
Transfer to Vehicle Replacement Fund	40,000	40,000	40,000	40,000	54,000
Transfer to Technology Management Fund	17,800	16,500	19,000	19,000	25,200
TOTAL CURBSIDE RECYCLING	\$ 327,562	\$ 284,544	\$ 307,350	\$ 384,650	\$ 451,950
Regular Wages	\$ 42,284	\$ 31,505	\$ 43,100	\$ 41,500	\$ 46,200
Overtime	1,010	1,234	2,000	1,600	1,000
Longevity	270	70	300	100	500
Health & Dental	6,691	5,475	8,100	7,400	7,800
TMRS	5,698	4,314	5,800	5,600	6,100
FICA	3,259	2,457	3,400	3,300	3,600
Workers Compensation	1,177	1,010	1,100	1,100	1,100
Other Benefits	216	166	200	200	200
Accrued Vacation	338	131	-	-	-
Pension Expense	-	(10,168)	-	-	-
OPEB Expense	-	(5,483)	-	-	-
Fuel	4,576	8,431	5,000	5,000	5,000
Vehicle Maintenance	7,341	12,018	12,000	12,000	12,000
Disposal Fee	10,841	9,732	15,000	12,000	15,000
Other Contracted Services	52,527	79,285	78,000	78,000	83,200
Transfer to Vehicle Replacement Fund	40,000	40,000	40,000	40,000	40,000
Total CURBSIDE GREEN WASTE RECYCLING	\$ 176,227	\$ 180,176	\$ 214,000	\$ 207,800	\$ 221,700
TOTAL EXPENDITURES	\$ 1,735,334	\$ 1,767,946	\$ 1,945,450	\$ 1,944,950	\$ 2,070,750

Solid Waste Fund - 2024 Expenditures by Function



Solid Waste Fund - 2024 Expenditures by Type



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 Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Solid Waste - Warnings Issued (early/late placement)	300	300	300	350
Tons of Solid Waste Disposed				
<i>Solid Waste</i>	5,000	4,500	4,400	4,000
<i>Recycling</i>	1,800	2,000	1,571	1,800
<i>Yard Waste</i>	825	750	718	750

PUBLIC WORKS DEPARTMENT DIVISIONS (SOLID WASTE FUND)

Curbside Solid Waste – Collects and disposes of solid waste (2024 Budget – \$1,396,600)

Curbside Recycling – Collects and recycles recyclable waste (2024 Budget – \$451,950)

Curbside Green Waste Recycling – Collects and recycles yard waste (2024 Budget – \$221,700)

PUBLIC WORKS DEPARTMENT 2024 GOALS (SOLID WASTE FUND)

- Promote and grow city wide utilization of food waste collection program through various green promotional initiatives.
- 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 (2023 authorized full-time employees – 7)
- Total Budget – \$2,070,250 (2023 Total Budget – \$1,944,950)

PUBLIC WORKS SOLID WASTE

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Curbside Solid Waste</i>					
Personnel	\$ 311,119	\$ 306,550	\$ 422,000	\$ 374,100	\$ 424,500
Operating	899,647	996,676	1,001,600	977,900	972,100
Capital	-	-	-	-	-
Total	\$ 1,210,767	\$ 1,303,226	\$ 1,423,600	\$ 1,352,000	\$ 1,396,600
<i>Curbside Recycling</i>					
Personnel	\$ 62,467	\$ 62,990	\$ 79,100	\$ 81,900	\$ 81,500
Operating	255,703	213,554	220,250	294,750	342,450
Capital	-	8,000	8,000	8,000	28,000
Total	\$ 318,170	\$ 284,544	\$ 307,350	\$ 384,650	\$ 451,950
<i>Curbside Green Waste Recycling</i>					
Personnel	\$ 53,653	\$ 30,710	\$ 64,000	\$ 60,800	\$ 66,500
Operating	115,284	149,466	150,000	147,000	155,200
Total	\$ 168,938	\$ 180,176	\$ 214,000	\$ 207,800	\$ 221,700
Total Department	\$ 1,697,874	\$ 1,767,946	\$ 1,944,950	\$ 1,944,450	\$ 2,070,250

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION	GRADE	2023	2024	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Curbside Solid Waste</i>					
Crew Chief	6	1	1	\$ 57,738	\$ 83,720
Crew Leader-Solid Waste	4	1	1	\$ 45,625	\$ 66,156
Driver/Equipment Operator	2	3	3	\$ 37,706	\$ 54,631
<i>Curbside Recycling</i>					
Driver/Equipment Operator	2	1	1	\$ 37,706	\$ 54,631
<i>Recycling</i>					
Driver/Equipment Operator	2	1	1	\$ 37,706	\$ 54,631
TOTAL SOLID WASTE FUND		7	7		

PUBLIC WORKS DEPARTMENT

Curbside Solid Waste Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 227,007	\$ 229,060	\$ 274,800	\$ 254,100	\$ 286,400
Overtime	10,142	11,214	14,000	14,000	14,000
Longevity	1,910	1,945	2,000	2,100	2,500
Health & Dental	32,835	41,276	61,600	38,400	48,000
TMRS	31,269	31,823	37,400	34,600	38,200
FICA	17,423	17,701	20,800	19,500	22,300
Workers Compensation	6,431	7,114	6,900	6,000	7,100
Other Benefits	1,066	1,160	1,300	1,100	1,300
HSA Contribution	750	1,500	1,500	2,600	3,000
Employee Relations	339	1,856	1,700	1,700	1,700
Accrued Vacation	816	3,486	-	-	-
Pension Expense	(16,223)	(34,728)	-	-	-
OPEB Expense	(2,645)	(6,855)	-	-	-
PERSONNEL	\$ 311,119	\$ 306,550	\$ 422,000	\$ 374,100	\$ 424,500
Office Supplies	\$ 134	\$ 322	\$ -	\$ -	\$ -
Operating Supplies	8,815	15,482	12,500	12,500	13,800
Fuel	27,314	47,436	50,000	40,000	41,000
Equipment Maintenance	673	1,047	1,500	1,500	1,500
Vehicle Maintenance	52,960	73,197	55,000	55,000	55,000
Electric Service	396	463	700	600	700
Surface Water	734	413	2,000	800	1,000
Other Utilities	50	125	300	200	300
Professional Dues	292	245	900	600	600
Professional Development	3,723	3,116	3,500	3,500	5,000
Disposal Fee	194,425	199,882	205,000	205,000	210,000
Landfill Maintenance	10,325	9,450	12,000	-	-
Other Contracted Services	126,002	158,068	157,300	157,300	173,200
Community Relations	803	231	-	-	-
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Transfer to Vehicle Replacement Fund	135,000	145,000	144,000	144,000	136,000
Transfer to Technology Management Fund	28,000	32,200	46,900	46,900	24,000
OPERATING	\$ 899,647	\$ 996,676	\$ 1,001,600	\$ 977,900	\$ 972,100
Construction Costs	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
CURBSIDE SOLID WASTE DIVISION TOTAL	\$ 1,210,767	\$ 1,303,226	\$ 1,423,600	\$ 1,352,000	\$ 1,396,600

PUBLIC WORKS DEPARTMENT

Curbside Recycling Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 53,181	\$ 52,108	\$ 53,700	\$ 52,700	\$ 55,800
Overtime	1,267	1,618	3,000	2,600	3,000
Longevity	1,070	1,130	1,100	1,200	1,300
Health & Dental	5,851	7,139	8,000	12,300	7,700
TMRS	7,262	7,213	7,400	6,300	7,600
FICA	4,094	4,017	4,200	4,200	4,400
Workers Compensation	1,503	1,632	1,400	2,200	1,400
Other Benefits	258	265	300	400	300
Accrued Vacation	(2,625)	(1,506)	-	-	-
Pension Expense	(6,627)	(8,525)	-	-	-
OPEB Expense	(2,765)	(2,099)	-	-	-
PERSONNEL	\$ 62,467	\$ 62,990	\$ 79,100	\$ 81,900	\$ 81,500
Operating Supplies	\$ 8,421	\$ 759	\$ 1,250	\$ 1,250	\$ 1,550
Fuel	9,112	13,281	14,000	13,000	13,000
Equipment Maintenance	9,656	(2,240)	1,000	1,500	1,500
Vehicle Maintenance	60,689	43,865	35,000	35,000	35,000
Disposal Fee	22,573	-	-	75,000	95,000
Other Contracted Services	69,112	96,284	98,000	98,000	105,200
Community Relations	18,339	5,105	12,000	12,000	12,000
Transfer to Vehicle Replacement Fund	40,000	40,000	40,000	40,000	54,000
Transfer to Technology Management Fund	17,800	16,500	19,000	19,000	25,200
OPERATING	\$ 255,703	\$ 213,554	\$ 220,250	\$ 294,750	\$ 342,450
Other Equipment	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 28,000
CAPITAL	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 28,000
CURBSIDE RECYCLING DIVISION TOTAL	\$ 318,170	\$ 284,544	\$ 307,350	\$ 384,650	\$ 451,950

PUBLIC WORKS DEPARTMENT

Curbside Green Waste Recycling Division Line Item Budget

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Regular Wages	\$ 42,284	\$ 31,505	\$ 43,100	\$ 41,500	\$ 46,200
Overtime	1,010	1,234	2,000	1,600	1,000
Longevity	270	70	300	100	500
Health & Dental	6,691	5,475	8,100	7,400	7,800
TMRS	5,698	4,314	5,800	5,600	6,100
FICA	3,259	2,457	3,400	3,300	3,600
Workers Compensation	1,177	1,010	1,100	1,100	1,100
Other Benefits	216	166	200	200	200
Accrued Vacation	338	131	-	-	-
Pension Expense	(5,154)	(10,168)	-	-	-
OPEB Expense	(2,135)	(5,483)	-	-	-
PERSONNEL	\$ 53,653	\$ 30,710	\$ 64,000	\$ 60,800	\$ 66,500
Fuel	\$ 4,576	\$ 8,431	\$ 5,000	\$ 5,000	\$ 5,000
Vehicle Maintenance	7,341	12,018	12,000	12,000	12,000
Disposal Fee	10,841	9,732	15,000	12,000	15,000
Other Contracted Services	52,527	79,285	78,000	78,000	83,200
Transfer to Vehicle Replacement Fund	40,000	40,000	40,000	40,000	40,000
OPERATING	\$ 115,284	\$ 149,466	\$ 150,000	\$ 147,000	\$ 155,200
CURBSIDE GREEN WASTE RECYCLING DIVISION TOTAL	\$ 168,938	\$ 180,176	\$ 214,000	\$ 207,800	\$ 221,700

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 on the basis of 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) facilitates the accounting and oversight for the purchase of rolling stock routinely used in providing City services. Each department makes contributions to the VRF based on the estimated life and replacement cost of the vehicles it uses. The VRF makes purchases when a combination of age and repair cost indicates that the item has reached the end of its service life.

Currently there are 63 vehicles across various departments maintained by the City.

Public Works Department	36
Police Department	17
Fire Department	7
Parks & Recreation Department	3

The City also maintains 11 equipment items such as a backhoe, excavators, etc. and 13 utility trailers.

2023 Estimated – Revenue in the VRF will be more than anticipated in the 2023 Budget due to an increase in earnings on investments. Expenditures in 2023 are expected to be \$129,963 less than the \$974,774 budgeted.

2024 Budget – Transfers from other funds in 2024 are expected to be \$757,000. The budgeted expenditures in 2024 are \$613,000, which replaces the following:

Police	2018 Ford Interceptor SUV	\$ 85,000
Police	2018 Ford Interceptor SUV	\$ 85,000
Public Works	2013 Volvo HDR w/HEIL 2500 Durapack 25 yd	\$328,000
Public Works	Freightliner FL70 w/ Altec 42' Bucket	\$115,000

VEHICLE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Sale of City Property	\$ 25,051	\$ 44,600	\$ 15,000	\$ 14,900	\$ 90,000
Earnings on Investments	2,457	45,168	31,500	153,300	72,700
Transfer from General Fund	343,000	371,895	367,000	367,000	357,000
Transfer from Water & Sewer Fund	93,000	102,000	125,000	125,000	140,000
Transfer from Solid Waste Fund	215,000	225,000	224,000	224,000	230,000
Transfer from Technology Management Fund	-	-	30,000	30,000	30,000
TOTAL REVENUES	\$ 678,508	\$ 788,663	\$ 792,500	\$ 914,200	\$ 919,700
EXPENDITURES					
Automobiles	61,130	78,000	211,500	171,500	110,000
Light Trucks	121,260	6,641	439,274	389,274	-
Trucks	752,617	497,198	285,000	275,037	443,000
Other Equipment	-	-	39,000	9,000	60,000
Transfer to Asset Replacement Fund	-	8,998	-	-	-
TOTAL EXPENDITURES	\$ 935,007	\$ 590,837	\$ 974,774	\$ 844,811	\$ 613,000
NET REVENUES (EXPENDITURES)	\$ (256,499)	\$ 197,826	\$ (182,274)	\$ 69,389	\$ 306,700
BEGINNING NET POSITION*	\$ 3,339,658	\$ 3,083,159	\$ 2,895,459	\$ 3,280,986	\$ 3,350,375
ENDING NET POSITION	\$ 3,083,159	\$ 3,280,986	\$ 2,713,185	\$ 3,350,375	\$ 3,657,075

* The beginning net position has been adjusted to reflect working capital.

VEHICLE REPLACEMENT FUND
2024 Replacement Schedule

VEHICLE	DEPARTMENT ASSIGNED	VEHICLE TYPE BEING PURCHASED	ESTIMATED REPLACEMENT COST
2018 Ford Interceptor SUV	Police	Patrol Unit	85,000
2018 Ford Interceptor SUV	Police	Patrol Unit	85,000
2013 Volvo HDR w/HEIL 2500 Durapack 25 yd	Public Works	Solid Waste Truck	328,000
Freightliner FL70 w/ Altec 42' Bucket	Public Works	Bucket Truck	115,000
2024 Vehicle & Equipment Replacement Cost			\$ 613,000

**VEHICLE REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2025 - 2028**

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
104	Chevy Caprice	Police	2025	\$ 41,500
001	2013 Ford Escape	Public Works	2025	34,000
140	2020 Ford Interceptor Patrol - SUV	Police	2025	62,000
141	2021 Ford Interceptor Patrol - SUV	Police	2025	62,000
411	2010 F-250 XL Ext. Cab with Tommy Lift	Parks	2025	51,000
412	2010 Ford F-250 Ext. Cab w/ Service Body	Parks	2025	56,000
218	2012 Surburban 4x2 - Command Vehicle	Fire	2025	74,000
548	2000 Ameritrail w/ Miller WEL w/ Doors	Public Works	2025	12,000
642	2010 JD 410J Backhoe	Public Works	2025	161,000
672	2015 Volvo HDR w/ Heil 2500 Durapack 25 yd body	Public Works	2025	334,000
903	2013 Ford Explorer - 4x2	Public Works	2025	45,000
2025 Vehicle & Equipment Replacement				
Cost				932,500
142	2021 Ford Interceptor Patrol - SUV	Police	2026	67,000
143	2021 Ford Interceptor Patrol - SUV	Police	2026	67,000
401	2016 Ford Escape	Parks	2026	31,000
653	2006 Ameritrail 8x16 Trailer (long trailer)	Public Works	2026	5,000
779	2011 Godwin Dri Prime Pump	Public Works	2026	60,000
823	2011 Kubota Trackhow Kv41-VR1T4 (small kubota)	Public Works	2026	42,000
2026 Vehicle & Equipment Replacement				
Cost				272,000
818	2007 TCM Forklift - Model FD25 T7	Public Works	2027	35,000
826	2007 6' x 10' Utility Trailer	Public Works	2027	5,000
2027 Vehicle & Equipment Replacement				
Cost				40,000
220	2012 Ambulance - Dodge Chassis / 14 'Frazer Body	Fire	2028	303,000
144	2023 Ford Interceptor SUV	Police	2028	84,000
145	2023 Ford Interceptor SUV	Police	2028	84,000
413	2016 Ford Interceptor SUV	Parks	2028	30,000
871	2013 Godwin Dri Prime 4" Pump	Public Works	2028	39,000
2028 Vehicle & Equipment Replacement				
Cost				540,000

** 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

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

Technology Management Work Load Indicators				
Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Forecasted
Desktop/Laptops/Virtual PCs Maintained	170	170	172	200
Physical Servers Maintained	26	26	26	25
Virtual Servers Maintained	47	47	45	47
Contracts Managed	113	108	106	90
Help Desk Calls	835	657	750	800

2023 Estimated – In 2023, transfers from other funds are expected to be \$2,128,300. Total Expenditures expected to total \$2,002,350.

2024 Budget – The 2024 budget projects transfers from other funds amounting to \$2,232,700. Expenditures for operations are budgeted to be \$2,249,800.

TECHNOLOGY MANAGEMENT FUND 2024 GOALS

- Complete phase 3 of 4 of radio replacements for fire and police
- Enhanced security monitoring and blocking software/hardware
- Complete Disaster Recovery site at Rec Center
- Mobile Device Management Platform
- Improve communications and training

TECHNOLOGY MANAGEMENT FUND BUDGET HIGHLIGHTS

- Authorized full-time employees – 4 (2023 authorized full-time employees – 4)
- Total Budget - \$2,249,800 (2023 Total Budget - \$2,128,300)

**TECHNOLOGY MANAGEMENT
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Transfer from General Fund	\$ 1,761,200	\$ 1,734,100	\$ 1,927,300	\$ 1,927,300	\$ 1,989,800
Transfer from Capital Project Fund	-	139,482	-	-	-
Transfer from Water & Sewer Fund	139,000	145,000	135,100	135,100	193,700
Transfer from Solid Waste Fund	45,800	48,700	65,900	65,900	49,200
FEMA Reimbursement	123	-	-	-	-
Miscellaneous	-	119	-	-	-
Earnings on Investments	387	10,705	5,800	30,700	14,600
TOTAL REVENUES	\$ 1,946,510	\$ 2,078,105	\$ 2,134,100	\$ 2,159,000	\$ 2,247,300
EXPENDITURES					
Regular Wages	\$ 391,762	\$ 403,580	\$ 434,900	\$ 405,700	\$ 428,800
Part-Time Wages	-	-	-	-	-
On Call	2,763	1,500	-	-	-
Overtime	6,771	2,950	-	-	-
Longevity	1,165	1,445	1,500	1,500	1,800
Health & Dental	33,189	31,821	36,200	34,800	45,900
TMRS	53,825	54,901	57,400	53,700	55,500
FICA	30,390	31,060	33,600	31,000	32,700
Workers Compensation	954	1,072	700	800	700
Allowances	9,204	9,290	9,400	8,900	10,400
Other Benefits	1,787	1,758	1,800	1,600	1,800
HSA Contribution	2,700	3,000	3,000	1,500	3,000
Accrued Vacation	18,320	316	-	-	-
Pension Expense	23,087	(59,465)	-	-	-
OPEB Expense	28,309	(5,946)	-	-	-
PERSONNEL	\$ 604,228	\$ 477,282	\$ 578,500	\$ 539,500	\$ 580,600
Office Supplies	\$ 240	\$ 381	\$ 1,000	\$ 1,000	\$ 1,000
Operating Supplies	9,794	8,014	10,500	10,500	10,500
Equipment Maintenance	7,220	21,511	10,000	10,000	10,000
Hardware & Software Maintenance Contracts	571,510	751,717	832,900	668,000	958,500
Tele-Communications & Data & Radio	266,967	207,328	274,000	270,000	282,200
Consultants	14,152	9,437	15,000	15,000	15,000
Professional Dues	175	5,000	2,700	2,550	2,700
Professional Development	995	10,245	14,900	14,900	10,900
Other Contracted Services	96,625	80,018	80,000	80,000	67,500
Interest Expense - Leases	-	3,058	-	-	-
Amortization Expense	-	17,885	-	-	-
Technology Projects	-	139,482	-	-	-
Servers	-	-	-	64,000	64,000
High Technology Replacements	228,523	143,161	131,900	150,000	70,000
Transfer to Vehicle Replacement Fund	-	-	30,000	30,000	30,000
Transfer to Asset Replacement Fund	20,700	108,100	146,900	146,900	146,900
OPERATIONS	\$ 1,216,901	\$ 1,505,338	\$ 1,549,800	\$ 1,462,850	\$ 1,669,200
TOTAL EXPENDITURES	\$ 1,821,128	\$ 1,982,619	\$ 2,128,300	\$ 2,002,350	\$ 2,249,800
NET REVENUES (EXPENDITURES)	\$ 125,382	\$ 95,486	\$ 5,800	\$ 156,650	\$ (2,500)
BEGINNING NET POSITION	\$ 372,641	\$ 498,023	\$ 559,574	\$ 593,508	\$ 750,158
ENDING NET POSITION	\$ 498,023	\$ 593,508	\$ 565,374	\$ 750,158	\$ 747,658

**TECHNOLOGY MANAGEMENT FUND
ADMINISTRATION DEPARTMENT**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Technology Management</i>					
Personnel	\$ 604,228	\$ 477,282	\$ 578,500	\$ 539,500	\$ 580,600
Operating	1,216,901	1,505,338	1,549,800	1,462,850	1,669,200
Total Department	\$ 1,821,128	\$ 1,982,619	\$ 2,128,300	\$ 2,002,350	\$ 2,249,800

Technology Management Fund

POSITION	GRADE	2023		2024		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Technology Management</i>							
IT Director	12	1	1	1	\$ 123,188	\$ 190,941	
IT Operations Manager	10	1	1	1	\$ 97,479	\$ 141,345	
System Administrator	9	0	1	1	\$ 76,849	\$ 111,431	
IT Analyst	8	1	1	1	\$ 69,863	\$ 101,301	
Network Administrator	8	1	0	0	\$ 69,863	\$ 101,301	
Total Technology Management Fund		4	4	4			

ASSET REPLACEMENT FUND

The Asset Replacement Fund (ARF), formerly known as the Equipment Replacement Fund prior to the 2020 Budget, began in 2011. The General Fund transferred excess reserves in 2012 and 2013 as seed funding for future asset replacements. The ARF is used to finance the purchase of assets routinely used in providing the City’s services. The ARF operates in the same manner as the Vehicle Replacement Fund (VRF) in that each department makes contributions to the ARF based on the estimated life and replacement cost of the assets it uses. The ARF purchases assets when a combination of age and repair cost indicates that the asset has reached the end of its service life.

The ARF is made up of various assets including equipment, furniture, and infrastructure improvements with a cost of greater than \$5,000.

2023 Estimated – In 2023, transfers from other funds are expected to be \$904,300 and total revenues are projected to be \$1,068,300. Total expenditures are expected to be \$438,000.

2024 Budget – Transfers from other funds in 2024 are expected to be \$904,300 and total revenues are projected to be \$982,100. The budgeted expenditures for 2024 are \$370,900, which is for the following purchases:

Fire	Bunker Gear Replacement	\$131,600
Facilities	Pool Deck Heater	\$ 45,200
Facilities	RayPak Pool Heater	\$ 24,000
PW Operations	Non-Potable Water Booster Pump 2	\$ 11,600
General Services	Submersible Pumps	\$ 11,500
PARD- Recreation Center	UV System-6030	\$ 39,400
PARD- Colonial Park Pool	Feature Pads (2)-1	\$ 5,200
PARD- Colonial Park Pool	Feature Pads (2)-2	\$ 5,200
PARD- Colonial Park Pool	Lady Alligator	\$ 7,400
PARD- Colonial Park Pool	Fabric for all Structures	\$ 24,100
PARD- Colonial Park Pool	UV System-6050	\$ 65,700

The planned expenditures for the next five-year period are also listed following the Statement of Revenues and Expenditures.

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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Earnings on Investments	\$ 2,455	\$ 52,331	\$ 34,600	\$ 164,000	\$ 77,800
Sale of City Property	-	5,000	-	-	-
Donations	41,160	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfer from General Fund	539,300	485,892	545,800	545,800	545,800
Transfer from Parks Fund	-	6,220	-	-	-
Transfer from Friends Playground Grant Fund	-	83,482	-	-	-
Transfer from Capital Project Fund	-	253,590	-	-	-
Transfer from Water & Sewer Capital Projects Fund	-	147,406	-	-	-
Transfer from Water & Sewer Fund	92,900	203,319	211,600	211,600	211,600
Transfer from Vehicle Replacement Fund	-	8,998	-	-	-
Transfer from Technology Management Fund	20,700	108,100	146,900	146,900	146,900
TOTAL REVENUES	\$ 696,515	\$ 1,354,338	\$ 938,900	\$ 1,068,300	\$ 982,100
EXPENDITURES					
Other Equipment	\$ 276,860	\$ 654,003	\$ 223,000	\$ 223,000	\$ 370,900
Transfer to Transportation Improvement Fund	-	675,000	545,000	215,000	-
TOTAL EXPENDITURES	\$ 276,860	\$ 1,329,003	\$ 768,000	\$ 438,000	\$ 370,900
NET REVENUES (EXPENDITURES)	\$ 419,655	\$ 25,334	\$ 170,900	\$ 630,300	\$ 611,200
BEGINNING NET POSITION	\$ 3,101,424	\$ 3,521,079	\$ 3,807,079	\$ 3,546,413	\$ 4,176,713
ENDING NET POSITION	\$ 3,521,079	\$ 3,546,413	\$ 3,977,979	\$ 4,176,713	\$ 4,787,913

ASSET REPLACEMENT FUND
2024 Replacement Schedule

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Bunker Gear Replacement - mandated by Texas Commission on Fire Protection (TCFP)	Fire	2024	131,600
Pool deck heater	Facilities	2024	45,200
RayPak Pool Heater	Facilities	2024	24,000
Non-Potable Water Booster Pump 2	PW Operations	2024	11,600
Submersible Pumps	General Svcs	2024	11,500
UV System-6030	PARD- Recreation Center	2024	39,400
Feature Pads (2)-1	PARD- Colonial Park Pool	2024	5,200
Feature Pads (2)-2	PARD- Colonial Park Pool	2024	5,200
Lady Alligator	PARD- Colonial Park Pool	2024	7,400
Fabric for all structures	PARD- Colonial Park Pool	2024	24,100
UV System-6050	PARD- Colonial Park Pool	2024	65,700
2024 Equipment Replacement Cost			\$ 370,900

**ASSET REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2025 - 2028**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Refrigerated Automatic Water Sampler	PW Operations	2025	9,100
Water Pump #1 - CH	Facilities	2025	8,100
Water Pump #2 - CH	Facilities	2025	8,100
Large Grinder	General Svcs	2025	10,200
Striper/Driver System	General Svcs	2025	21,700
Precor 833 EFX - Elliptical (fixed arms)	PARD- Recreation Center	2025	7,100
Precor 833 TRM Treadmill (2)	PARD- Recreation Center	2025	19,400
Precor 833 TRM Treadmill (2-1)	PARD- Recreation Center	2025	19,200
Precor 833 TRM Treadmill (2-2)	PARD- Recreation Center	2025	18,600
Precor 835 AMT (2)	PARD- Recreation Center	2025	18,900
Precor 835 EFX - Elliptical (moving arms) (2)	PARD- Recreation Center	2025	17,900
Precor 835 Recumbent Bike (1)	PARD- Recreation Center	2025	6,400
Precor 835 Recumbent Bike (2)	PARD- Recreation Center	2025	5,400
Tables-6030	PARD- Recreation Center	2025	8,200
Furniture replacement	PARD- Recreation Center	2025	58,100
Defender (SP-41-48-1038)	PARD- Recreation Center	2025	132,400
1M Dirafirm Diving Stand	PARD- Colonial Park Pool	2025	14,500
4020 Marina Chaise Lounge (70)	PARD- Colonial Park Pool	2025	17,700
Defender (SP-55-48-2076)	PARD- Colonial Park Pool	2025	191,600
Lily Pad Entry Pads	PARD- Colonial Park Pool	2025	24,600
Colonial Park Deck (Byron side)	PARD- Colonial Park Pool	2025	51,000
2025 Replacement Cost			\$ 668,200
LifePack 15 cardiac monitor - Engine 1	Fire	2026	51,100
Chairs-replacement (200)\$6860 purchased in 2011	PARD- Senior Services	2026	10,700
Hallway Furniture Replacement \$7321 purchased 2011	PARD- Senior Services	2026	11,500
2026 Replacement Cost			\$ 73,300
Ballistic Rifle Plates	Police	2027	67,900
BoilerFD	Facilities	2027	11,200
Refrigerated Automatic Water Sampler	PW Operations	2027	9,700
VeederRoot	General Svcs	2027	15,200
Fuel Master AIM II	General Svcs	2027	59,900
Storage Area Network	Technology	2027	262,700
2027 Replacement Cost			\$ 426,600
PWPACK	Facilities	2028	7,800
IceFD	Facilities	2028	8,200
Griswold Pump	PARD- Recreation Center	2028	10,000
Prominent chemical controller	PARD- Recreation Center	2028	10,700
UV Chamber-RC	PARD- Recreation Center	2028	24,200
ABB VFD (ACH550-VCR-072A-4) 50Hp, 460v	PARD- Colonial Park Pool	2028	9,100
Council Chambers A/V System	Technology	2028	135,300
Network Firewall Replacement (2028)	Technology	2028	71,700
2028 Replacement Cost			\$ 277,000

EMPLOYEE BENEFIT FUND

The Employee Benefit Fund facilitates accounting and oversight for the cost of health and dental insurance, life and disability plans, and worker's compensation.

2023 Estimated – The City's Employee Benefit Fund revenue is anticipated to be at \$2.1 million to fund employee benefits and the administrative costs of providing those benefits. Charges to the operating funds are expected to be \$1.64 million and the balance of \$454 thousand comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be \$2.07 million, approximating to appropriations.

2024 Budget – Charges to operating funds in the amount of \$1.88 million plus \$578.8 thousand from employee/retiree contributions and other miscellaneous earnings are budgeted. Expenditures are expected to be \$2.48 million, which is a 5.2% increase from the 2023 budgeted expenditures.

During the 2020 Budget process it was decided that certain items in this fund such as other employee benefits, HRA costs, accumulated sick and vacation leave, recruiting and hiring, events, awards, tuition and software licenses needed to be placed in a separate fund and not the Employee Benefit Fund. Due to this, the Human Resources Services Fund was created.

EMPLOYEE BENEFITS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
CHARGES TO OPERATING FUNDS:					
ER - Health	\$ 1,099,311	\$ 1,239,298	\$ 1,461,200	\$ 1,306,600	\$ 1,474,900
ER - Dental	60,942	67,752	82,100	72,100	81,600
ER - Life	26,935	28,497	27,400	31,300	27,400
ER - Disability	36,343	37,698	39,400	38,100	40,700
ER - Worker's Compensation	105,911	129,872	128,100	99,700	132,800
ER - Retirees	103,550	96,317	91,500	96,300	126,100
EMPLOYEE CONTRIBUTIONS:					
EE - Health	276,108	302,169	379,400	297,800	391,900
EE - Dental	13,684	14,655	19,800	14,700	20,400
EE - Vision	11,211	12,134	11,300	12,100	11,300
COBRA Contributions	37,922	27,367	48,000	17,900	88,300
Earnings on Investments	996	17,389	11,800	51,600	24,500
Transfer from General Fund	35,000	35,000	60,000	60,000	42,400
TOTAL REVENUES	\$ 1,815,823	\$ 2,016,381	\$ 2,360,000	\$ 2,098,200	\$ 2,462,300
EXPENDITURES					
Medical Premiums - Active	\$ 1,452,803	\$ 1,587,140	\$ 1,840,700	\$ 1,601,500	\$ 1,866,800
Medical Premiums - Retired	90,459	100,796	115,500	93,800	166,800
Medical Premiums - COBRA	32,201	20,027	22,500	47,200	46,000
Dental Premiums - Active	81,394	66,822	102,900	81,800	103,300
Vision Premiums - Active	12,019	12,935	11,600	11,600	11,600
Worker's Compensation	94,265	106,196	128,100	107,000	132,800
Life, AD&D, & Disability	60,415	58,384	66,800	62,000	67,900
Other Administrative Cost	8,285	4,825	9,800	8,000	9,600
Wellness Program	6,276	6,342	12,100	8,000	25,600
Awards	(4,900)	-	-	-	-
Consultants	35,342	43,932	45,000	45,000	48,000
Transfer to Human Resource Svcs Fund	427,366	-	-	-	-
TOTAL EXPENDITURES	\$ 2,295,926	\$ 2,007,399	\$ 2,355,000	\$ 2,065,900	\$ 2,478,400
NET REVENUES (EXPENDITURES)	\$ (480,103)	\$ 8,982	\$ 5,000	\$ 32,300	\$ (16,100)
BEGINNING NET POSITION	\$ 1,718,102	\$ 1,237,999	\$ 1,227,799	\$ 1,246,981	\$ 1,279,281
ENDING NET POSITION	\$ 1,237,999	\$ 1,246,981	\$ 1,232,799	\$ 1,279,281	\$ 1,263,181

HUMAN RESOURCES SERVICES FUND

Human Resources Services Fund was created during the 2020 Budget process for items such as other employee benefits, HRA costs, accumulated sick and vacation leave, recruiting and hiring, events, awards, tuition and software licenses. These items prior to 2020 were accounted for in the Employee Benefit Fund.

2023 Estimated – The City’s Human Resources Services Fund revenue is anticipated to be \$255,300 to fund employee benefits and the administrative costs of providing those benefits. Charges to the operating funds are expected to be \$230,000 and the balance of \$25,300 comes from earnings on investments. Expenditures are expected to be \$259,250, approximating to appropriations.

2024 Budget – Charges to operating funds in the amount of \$230,000 plus \$12,000 from earnings on investments are budgeted. Expenditures are expected to be \$332,700.

HUMAN RESOURCES SERVICES FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Earnings on Investments	\$ 145	\$ 7,629	\$ 4,600	\$ 25,300	\$ 12,000
Transfer from General Fund	252,000	250,000	230,000	230,000	230,000
Transfer from Employee Benefit Fund	427,366	-	-	-	-
TOTAL REVENUES	\$ 679,511	\$ 257,629	\$ 234,600	\$ 255,300	\$ 242,000
EXPENDITURES					
Employee Relations	\$ -	\$ 27,306	\$ 24,000	\$ 10,200	\$ 26,000
Unemployment Claims	-	-	5,000	-	5,000
Other Administrative Cost	12,089	4,422	13,650	7,300	13,700
Recruiting & Hiring	15,214	22,595	23,600	22,000	25,400
Events	15,840	10,348	21,500	15,000	25,500
Awards	6,522	5,736	7,800	7,550	8,300
Tuition	20,555	7,241	32,000	15,000	20,000
Transfer to General Fund	167,202	88,200	176,800	132,200	198,800
Transfer to Water & Sewer Fund	43,199	-	-	-	-
TOTAL EXPENDITURES	\$ 280,621	\$ 165,847	\$ 304,350	\$ 259,250	\$ 332,700
NET REVENUES (EXPENDITURES)	\$ 398,890	\$ 91,782	\$ (69,750)	\$ (3,950)	\$ (90,700)
BEGINNING NET POSITION	\$ 81,334	\$ 480,224	\$ 548,124	\$ 572,006	\$ 568,056
ENDING NET POSITION	\$ 480,224	\$ 572,006	\$ 478,374	\$ 568,056	\$ 477,356

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 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Friends of West U Parks	\$ 9,936	\$ 2,313	\$ 5,000	\$ 3,000	\$ 5,000
Earnings on Investments	51	1,708	900	5,900	2,800
Donations	53,820	56,207	35,000	50,000	50,000
TOTAL REVENUES	\$ 63,806	\$ 60,228	\$ 40,900	\$ 58,900	\$ 57,800
EXPENDITURES					
Operating Supplies	\$ 30,119	\$ 15,310	\$ 20,000	\$ 17,000	\$ 20,000
Furniture & Equip <\$5000	-	-	-	-	-
Other Equipment	-	13,808	-	-	-
Transfer to Asset Replacement Fund	-	6,220	-	-	-
TOTAL EXPENDITURES	\$ 30,119	\$ 35,339	\$ 20,000	\$ 17,000	\$ 20,000
NET REVENUES (EXPENDITURES)	\$ 33,688	\$ 24,889	\$ 20,900	\$ 41,900	\$ 37,800
BEGINNING BALANCE	\$ 71,659	\$ 105,347	\$ 100,847	\$ 130,236	\$ 172,136
ENDING BALANCE	\$ 105,347	\$ 130,236	\$ 121,747	\$ 172,136	\$ 209,936

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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Friends of West U Parks	\$ 214,781	\$ 137,498	\$ 440,000	\$ 35,400	\$ 1,160,000
Earnings on Investments	220	-	-	-	-
TOTAL REVENUES	\$ 215,001	\$ 137,498	\$ 440,000	\$ 35,400	\$ 1,160,000
EXPENDITURES					
Construction Costs	\$ 217,967	\$ 39,493	\$ 445,351	\$ 35,400	\$ 1,160,000
Transfer to Asset Replacement Fund	-	83,482	-	-	-
TOTAL EXPENDITURES	\$ 217,967	\$ 122,975	\$ 445,351	\$ 35,400	\$ 1,160,000
NET REVENUES (EXPENDITURES)	\$ (2,966)	\$ 14,522	\$ (5,351)	\$ -	\$ -
BEGINNING BALANCE	\$ (7,664)	\$ (10,630)	\$ 2,531	\$ 3,893	\$ 3,893
ENDING BALANCE	\$ (10,630)	\$ 3,893	\$ (2,820)	\$ 3,893	\$ 3,893

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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Local Truancy Prevention and Diversion Fund	\$ 4,450	\$ 10,448	\$ 6,500	\$ 7,800	\$ 7,000
Earnings on Investments	2	214	100	900	400
TOTAL REVENUES	\$ 4,453	\$ 10,661	\$ 6,600	\$ 8,700	\$ 7,400
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 4,453	\$ 10,661	\$ 6,600	\$ 8,700	\$ 7,400
BEGINNING BALANCE	\$ 2,389	\$ 6,842	\$ 12,941	\$ 17,503	\$ 26,203
ENDING BALANCE	\$ 6,842	\$ 17,503	\$ 19,541	\$ 26,203	\$ 33,603

MUNICIPAL JURY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Municipal Jury Fund	\$ 91	\$ 255	\$ 400	\$ 200	\$ 100
Earnings on Investments	0	5	-	-	-
TOTAL REVENUES	\$ 91	\$ 260	\$ 400	\$ 200	\$ 100
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 91	\$ 260	\$ 400	\$ 200	\$ 100
BEGINNING BALANCE	\$ 48	\$ 139	\$ 463	\$ 399	\$ 599
ENDING BALANCE	\$ 139	\$ 399	\$ 863	\$ 599	\$ 699

COURT TECHNOLOGY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Municipal Court Fines	\$ 4,123	\$ 8,349	\$ 10,000	\$ 6,700	\$ 6,300
Earnings on Investments	14	372	200	1,300	600
TOTAL REVENUES	\$ 4,136	\$ 8,721	\$ 10,200	\$ 8,000	\$ 6,900
EXPENDITURES					
Other Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture & Equip <\$5000	1,254	3,046	4,500	4,000	4,000
TOTAL EXPENDITURES	\$ 1,254	\$ 3,046	\$ 4,500	\$ 4,000	\$ 4,000
NET REVENUES (EXPENDITURES)	\$ 2,883	\$ 5,675	\$ 5,700	\$ 4,000	\$ 2,900
BEGINNING BALANCE	\$ 19,795	\$ 22,678	\$ 28,677	\$ 28,352	\$ 32,352
ENDING BALANCE	\$ 22,678	\$ 28,352	\$ 34,377	\$ 32,352	\$ 35,252

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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Other Fees and Permits	\$ 45,838	\$ 33,813	\$ 40,000	\$ 7,000	\$ 35,000
Earnings on Investments	207	5,156	3,300	15,800	7,500
TOTAL REVENUES	\$ 46,045	\$ 38,969	\$ 43,300	\$ 22,800	\$ 42,500
EXPENDITURES					
Other Construction Costs	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
NET REVENUES (EXPENDITURES)	\$ 46,045	\$ 38,969	\$ (6,700)	\$ (27,200)	\$ (7,500)
BEGINNING BALANCE	\$ 292,857	\$ 338,902	\$ 335,395	\$ 377,870	\$ 350,670
ENDING BALANCE	\$ 338,902	\$ 377,870	\$ 328,695	\$ 350,670	\$ 343,170

COURT SECURITY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Municipal Court Fines	\$ 4,823	\$ 10,709	\$ 10,000	\$ 7,500	\$ 7,000
Earnings on Investments	30	815	500	2,800	1,300
TOTAL REVENUES	\$ 4,854	\$ 11,524	\$ 10,500	\$ 10,300	\$ 8,300
EXPENDITURES					
Regular Wages	\$ -	\$ 375	\$ 5,000	\$ 100	\$ 5,000
Professional Development	-	-	3,000	1,000	3,000
Furniture & Equip <\$5000	-	-	1,500	500	1,500
TOTAL EXPENDITURES	\$ -	\$ 375	\$ 9,500	\$ 1,600	\$ 9,500
NET REVENUES (EXPENDITURES)	\$ 4,854	\$ 11,149	\$ 1,000	\$ 8,700	\$ (1,200)
BEGINNING BALANCE	\$ 44,823	\$ 49,677	\$ 57,377	\$ 60,826	\$ 69,526
ENDING BALANCE	\$ 49,677	\$ 60,826	\$ 58,377	\$ 69,526	\$ 68,326

METRO FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
METRO	\$ 734,023	\$ 850,469	\$ 700,000	\$ 826,500	\$ 750,000
Earnings on Investments	159	3,278	2,500	10,500	5,000
TOTAL REVENUES	\$ 734,182	\$ 853,747	\$ 702,500	\$ 837,000	\$ 755,000
EXPENDITURES					
Transfer to Transportation Improvement Fund	\$ 575,000	\$ 925,000	\$ 815,000	\$ 815,000	\$ 800,000
TOTAL EXPENDITURES	\$ 575,000	\$ 925,000	\$ 815,000	\$ 815,000	\$ 800,000
NET REVENUES (EXPENDITURES)	\$ 159,182	\$ (71,253)	\$ (112,500)	\$ 22,000	\$ (45,000)
BEGINNING BALANCE	\$ 300,963	\$ 460,145	\$ 266,746	\$ 388,892	\$ 410,892
ENDING BALANCE	\$ 460,145	\$ 388,892	\$ 154,246	\$ 410,892	\$ 365,892

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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Forfeited Property	\$ 2,120	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	27	430	300	1,300	600
TOTAL REVENUES	\$ 2,147	\$ 430	\$ 300	\$ 1,300	\$ 600
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 2,147	\$ 430	\$ 300	\$ 1,300	\$ 600
BEGINNING BALANCE	\$ 28,286	\$ 30,433	\$ 34,668	\$ 30,863	\$ 32,163
ENDING BALANCE	\$ 30,433	\$ 30,863	\$ 34,968	\$ 32,163	\$ 32,763

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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Forfeited Property	\$ 15,314	\$ 20,392	\$ -	\$ 20,000	\$ 20,000
Earnings on Investments	-	476	200	1,800	900
TOTAL REVENUES	\$ 15,314	\$ 20,867	\$ 200	\$ 21,800	\$ 20,900
EXPENDITURES					
Other Equipment	\$ -	\$ -	\$ 13,132	\$ 13,168	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ 13,132	\$ 13,168	\$ -
NET REVENUES (EXPENDITURES)	\$ 15,314	\$ 20,867	\$ (12,932)	\$ 8,632	\$ 20,900
BEGINNING BALANCE	\$ 4,036	\$ 19,350	\$ 10,714	\$ 40,217	\$ 48,849
ENDING BALANCE	\$ 19,350	\$ 40,217	\$ (2,218)	\$ 48,849	\$ 69,749

POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
State Grant	\$ 2,367	\$ 2,053	\$ 2,500	\$ 2,500	\$ 2,500
Earnings on Investments	20	475	300	1,500	700
TOTAL REVENUES	\$ 2,387	\$ 2,528	\$ 2,800	\$ 4,000	\$ 3,200
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 2,387	\$ 2,528	\$ 2,800	\$ 4,000	\$ 3,200
BEGINNING BALANCE	\$ 29,204	\$ 31,591	\$ 34,392	\$ 34,119	\$ 38,119
ENDING BALANCE	\$ 31,591	\$ 34,119	\$ 37,192	\$ 38,119	\$ 41,319

FIRE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Earnings on Investments	\$ 10	\$ 259	\$ 300	\$ 700	\$ 300
Donations	150	13,220	-	-	-
TOTAL REVENUES	\$ 160	\$ 13,479	\$ 300	\$ 700	\$ 300
EXPENDITURES					
Professional Development	\$ 1,328	\$ -	\$ -	\$ -	\$ -
Other Contracted Services	-	12,604	-	-	-
TOTAL EXPENDITURES	\$ 1,328	\$ 12,604	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ (1,167)	\$ 875	\$ 300	\$ 700	\$ 300
BEGINNING BALANCE	\$ 16,287	\$ 15,120	\$ 15,836	\$ 15,995	\$ 16,695
ENDING BALANCE	\$ 15,120	\$ 15,995	\$ 16,136	\$ 16,695	\$ 16,995

GOOD NEIGHBOR FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Earnings on Investments	\$ 3	\$ 44	\$ -	\$ 200	\$ 100
Donations	-	-	-	-	2,500
TOTAL REVENUES	\$ 3	\$ 44	\$ -	\$ 200	\$ 2,600
EXPENDITURES					
Community Relations	\$ 1,003	\$ -	\$ 2,500	\$ -	\$ 2,500
TOTAL EXPENDITURES	\$ 1,003	\$ -	\$ 2,500	\$ -	\$ 2,500
NET REVENUES (EXPENDITURES)	\$ (1,001)	\$ 44	\$ (2,500)	\$ 200	\$ 100
BEGINNING BALANCE	\$ 4,148	\$ 3,147	\$ 3,147	\$ 3,192	\$ 3,392
ENDING BALANCE	\$ 3,147	\$ 3,192	\$ 647	\$ 3,392	\$ 3,492

OPIOID SETTLEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Earnings on Investments	\$ -	\$ -	\$ -	\$ 400	\$ 200
Settlement	-	-	-	11,000	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 11,400	\$ 200
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ -	\$ -	\$ -	\$ 11,400	\$ 200
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 11,400
ENDING BALANCE	\$ -	\$ -	\$ -	\$ 11,400	\$ 11,600

CENTENNIAL CELEBRATION FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	-	-	-	20,000	-
Transfer from General Fund	-	-	-	65,000	50,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 85,000	\$ 50,000
EXPENDITURES					
Community Relations	\$ -	\$ -	\$ -	\$ 85,000	\$ 50,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 85,000	\$ 50,000
NET REVENUES (EXPENDITURES)	\$ -	\$ -	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

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 2024, West University Place will have seven 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.

2024 GENERAL CERTIFICATES OF OBLIGATION FUND - The 2024 General Certificate of Obligation (CO) Fund accounts for CO funds to be purchased in 2024 and used for the purpose of the improvements and repairs to City's street, road, 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.

2024 WATER/SEWER CERTIFICATES OF OBLIGATION FUND - The 2024 Water/Sewer Certificate of Obligation (CO) Fund accounts for CO funds to be purchased in 2024 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 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Earnings on Investments	\$ 322	\$ 14,960	\$ 7,300	\$ 75,900	\$ -	\$ 36,000
Transfer from General Fund	300,000	-	-	-	-	-
Transfer from Capital Reserve Fund	-	710,000	3,240,383	3,240,383	-	200,000
Transfer from 2019 Cert of Obligation Fund	-	-	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	-	-	-
TOTAL REVENUES	\$ 300,322	\$ 724,960	\$ 3,247,683	\$ 3,316,283	\$ -	\$ 236,000
EXPENDITURES						
City Wide Engineering Traffic Study/Implementation	\$ 89,398	\$ -	\$ 41,172	\$ 41,172	\$ -	\$ -
Storm Water Management Program	100,123	-	-	-	-	-
Citywide Facilities Condition & Security Assessment - Implementation	14,400	-	-	-	-	-
Facilities Master Plan	-	67,810	-	-	-	-
Emergency Storage Room ¹	-	-	75,000	-	75,000	-
Hvac Replacement Program ¹	7,500	170,030	-	-	-	-
Fire Apparatus Bay Roof Replacement ¹	-	-	150,000	-	150,000	-
Enterprise Resource Planning Software Replacement	-	73,013	1,816,987	300,000	1,516,987	-
Network Firewall Security Improvements	-	59,959	70,129	70,129	-	-
Network Switch Infrastructure Replacement	-	119,871	-	-	-	-
Emergency Operations Center Improvements	-	-	120,000	-	120,000	-
Radio Replacements (2022)	-	83,560	6,440	6,440	(0)	-
Library/Community Building/Senior Center	-	-	1,150,383	575,000	575,383	-
Network Switch Infrastructure Replacement	-	-	150,000	125,000	25,000	-
Radio Replacements (2023)	-	-	100,000	100,000	-	-
Radio Replacements (2024)	-	-	-	-	-	100,000
City Gateway Signage	-	-	50,000	50,000	-	-
Rec Center Pump Room	-	-	-	-	-	100,000
TOTAL EXPENDITURES	\$ 211,421	\$ 574,243	\$ 3,730,111	\$ 1,267,741	\$ 2,462,370	\$ 200,000
BEGINNING BALANCE	\$ 490,498	\$ 579,399	\$ 661,728	\$ 730,116	\$ -	\$ 2,778,658
ENDING BALANCE	\$ 579,399	\$ 730,116	\$ 179,300	\$ 2,778,658	\$ -	\$ 352,288

¹ Project pending City Hall Master Plan

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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Federal Grant	\$ -	\$ -	\$ 5,380,000	\$ 1,500,000	\$ 3,880,000	\$ -
Earnings on Investments	-	188,681	-	1,115,200	-	279,000
Certificates of Obligation Proceeds	-	47,065,000	-	-	-	-
Premium on Bonds	-	2,671,260	-	-	-	-
TOTAL REVENUES	\$ -	\$ 49,924,941	\$ 5,380,000	\$ 2,615,200	\$ 3,880,000	\$ 279,000
EXPENDITURES						
Public Works Maintenance Facility	\$ -	\$ 278,722	\$ 12,151,278	\$ 350,000	\$ 11,801,278	\$ -
City Wide Street & Drainage Improvements East	-	-	15,770,000	3,200,000	12,570,000	-
Buffalo Speedway	-	-	2,227,056	2,227,056	-	-
Bond Issuance Costs	-	420,970	-	-	-	-
Transfer to Debt Service	-	750	-	-	-	-
Transfer to Transportation Improvement Fund	-	72,944	-	-	-	-
Transfer to Water & Sewer Fund	-	23,276,463	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 24,049,849	\$ 30,148,334	\$ 5,777,056	\$ 24,371,278	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ 24,205,760	\$ 25,875,092		\$ 22,713,236
ENDING BALANCE	\$ -	\$ 25,875,092	\$ (562,574)	\$ 22,713,236		\$ 2,500,958

CAPITAL RESERVE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUES					
Federal Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of City Property-Capitalized	-	10,509,460	-	-	-
Earnings on Investments	2,532	181,953	87,000	922,200	287,400
Transfer from General Fund	4,500,000	4,200,000	2,000,000	2,000,000	-
TOTAL REVENUES	\$ 4,502,532	\$ 14,891,413	\$ 2,087,000	\$ 2,922,200	\$ 287,400
EXPENDITURES					
Other Contracted Services	\$ -	\$ 420,960	\$ -	\$ -	\$ -
Transfer to Capital Projects Fund	-	710,000	3,240,383	3,240,383	200,000
Transfer to Transportation Improvement Fund	-	-	217,800	217,800	-
TOTAL EXPENDITURES	\$ -	\$ 1,130,960	\$ 3,458,183	\$ 3,458,183	\$ 200,000
BEGINNING BALANCE	\$ -	\$ 4,502,531	\$ 9,985,249	\$ 18,262,984	\$ 17,727,001
ENDING BALANCE	\$ 4,502,532	\$ 18,262,984	\$ 8,614,066	\$ 17,727,001	\$ 17,814,401

**2024 GENERAL CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Federal Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	-	-	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	-	-	12,858,000
Premium on Bonds	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,858,000
EXPENDITURES						
Roadway Pavement Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,195,000
Transfer to 2024 W/S COs	-	-	-	-	-	11,663,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,858,000
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Earnings on Investments	\$ 5,443	\$ 121,096	\$ 83,000	\$ 382,600	\$ -	\$ 91,500
Federal Grant	-	-	-	-	-	-
METRO						400,000
Transfer from METRO Grant Fund	575,000	925,000	815,000	815,000	-	800,000
Transfer from 2022 General CO Fund		72,944				
Transfer from Capital Reserve Fund			217,800	217,800		
Transfer from 2022 Water/Sewer CO Fund			97,761	97,761		
Transfer from Asset Replacement Fund	-	675,000	545,000	215,000	-	-
Certificates of Obligation Proceeds	-	-	-	-	-	-
Premium on Bonds	-	-	-	-	-	-
TOTAL REVENUES	\$ 580,443	\$ 1,794,040	\$ 1,758,561	\$ 1,728,161	\$ -	\$ 1,291,500
PROJECT EXPENDITURES						
City Wide Drainage Study	\$ 8,630	\$ -	\$ -	\$ -	\$ -	\$ -
Buffalo Speedway	18,761,425	182,743	-	-	-	-
City Wide Street & Drainage Improvements East	1,264,056	943,786	4,489,919	465,000	4,024,919	-
Alt Stormwater Detention Options Feasibility Study	1,500	-	-	-	-	-
Street Maintenance (Ponding)	125,000	-	-	-	-	-
2022 Sidewalk Replacement	9,600	289,508	-	-	-	-
Pavement Condition Assessment	94,110	(20,110)	-	-	-	-
Weslayan Traffic Signal Replacements	-	60,419	414,581	78,000	336,581	-
Edloe Street Pathway	25,462	41,500	681,838	681,838	-	-
Roadway Pavement Improvements	-	-	440,000	440,000	-	-
2023 Sidewalk Replacement	-	-	375,000	375,000	-	-
2024 Sidewalk Replacement	-	-	-	-	-	1,200,000
TOTAL EXPENDITURES	\$ 20,289,783	\$ 1,497,846	\$ 6,401,337	\$ 2,039,838	\$ 4,361,499	\$ 1,200,000
TRANSFERS TO OTHER FUNDS						
BEGINNING BALANCE	\$ 28,193,214	\$ 8,483,874	\$ 8,275,314	\$ 8,780,068		\$ 8,468,391
ENDING BALANCE	\$ 8,483,874	\$ 8,780,068	\$ 3,632,538	\$ 8,468,391		\$ 4,198,391

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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Earnings on Investments	\$ 1,358	\$ 4,826	\$ 3,900	\$ 13,900	\$ -	\$ 3,300
TOTAL REVENUES	\$ 1,358	\$ 4,826	\$ 3,900	\$ 13,900	\$ -	\$ 3,300
PROJECT EXPENDITURES						
Virtual Gate Phase I	\$ 436,354	\$ 83,305	\$ -	\$ -	\$ -	\$ -
Virtual Gate Phase II	1,755,445	57,171	234,973	125,000	109,973	-
TOTAL EXPENDITURES	\$ 2,191,798	\$ 140,476	\$ 234,973	\$ 125,000	\$ 109,973	\$ -
BEGINNING BALANCE	\$ 2,644,571	\$ 454,132	\$ 253,613	\$ 318,482		\$ 207,383
ENDING BALANCE	\$ 454,132	\$ 318,482	\$ 22,540	\$ 207,383		\$ 100,710

WATER AND SEWER CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Earnings on Investments	\$ 1,666	\$ 40,717	\$ 33,500	\$ 112,800	\$ -	\$ 53,500
Transfer from Water & Sewer Fund	2,700,000	900,000	900,000	545,000	-	675,000
Certificates of Obligation Proceeds	-	-	-	-	-	-
TOTAL REVENUES	\$ 2,701,666	\$ 940,717	\$ 933,500	\$ 657,800	\$ -	\$ 728,500
PROJECT EXPENDITURES						
WWTP Weir Replacement	\$ 596,023	\$ -	\$ -	\$ -	\$ -	\$ -
WWTP Clarifier Automation	67,545	-	-	-	-	-
Water Pumping & Storage Study	79,269	(2,195)	-	-	-	-
Water Line Replacement Program	39,679	9,914	-	-	-	-
Scada Water System Replacement	2,235	-	-	-	-	-
Wastewater Reuse	106,500	-	-	-	-	-
Wakeforest Tank Pipe Repairs	111,077	29,727	-	-	-	-
Law St. Water Line Installation	29,745	22,285	197,970	197,970.00	-	-
Bellaire Elevated Storage Tank Replacement	-	65,676	454,322	51,000	403,322	-
Milton & Wakeforest Water Plant Valve Replacement	-	127,165	-	-	-	-
Wakeforest Water Plant Generator	-	-	200,000	-	200,000	-
2022 Sanitary Sewer Manhole Lining Project	-	249,692	-	-	-	-
2022 Sanitary Sewer Improvements	-	-	100,000	100,000	-	-
Wastewater Treatment Plant Improvements	280,100	1,059,200	740,800	210,000.00	530,800.00	-
Lift Station Scada Replacement	-	263,852	156,423	156,423	-	-
Mobile Generator	-	-	100,000	-	100,000.00	-
Water Well No. 8 Inspection & Improvements	-	-	150,000	150,000	-	325,000
2023 Sanitary Sewer Manhole Lining Project	-	-	250,000	250,000.00	-	-
2023 Sanitary Sewer Improvements	-	-	100,000	100,000	-	-
Sanitary Sewer Manhole Lining Project	-	-	-	-	-	250,000
2024 Sanitary Sewer Improvements	-	-	-	-	-	100,000
TOTAL EXPENDITURES	\$ 1,312,174	\$ 1,825,316	\$ 2,449,515	\$ 1,215,393	\$ 1,234,122	\$ 675,000
BEGINNING BALANCE	\$ 1,977,892	\$ 3,367,385	\$ 2,116,256	\$ 2,482,785		\$ 1,925,192
ENDING BALANCE	\$ 3,367,385	\$ 2,482,785	\$ 600,241	\$ 1,925,192		\$ 744,570

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

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Earnings on Investments	\$ -	\$ 169,576	\$ -	\$ 1,009,300	\$ -	\$ 238,700
Transfer from 2022 General CO Fund	-	23,276,463	-	-	-	-
TOTAL REVENUES	\$ -	\$ 23,446,039	\$ -	\$ 1,009,300	\$ -	\$ 238,700
EXPENDITURES						
Milton Cast Iron Water Line Replacement	\$ -	\$ 133,577	\$ 3,266,423	\$ 110,000	\$ 3,156,423	\$ -
Wakeforest EST & GST Painting	-	-	1,400,000	1,010,000	390,000	-
Wakeforest Well #9 Rehabilitation	-	-	422,866	422,866	-	-
Wastewater Treatment Plant Improvements	-	-	17,340,000	2,900,000	14,440,000	-
Water Line Replacement	-	-	300,000	70,000	230,000	-
Transfer to Debt Service	-	-	-	828,441	-	-
Transfer to Transportation Improvement Fund	-	-	97,761	97,761	-	-
TOTAL EXPENDITURES	\$ -	\$ 133,577	\$ 22,827,050	\$ 5,439,068	\$ 18,216,423	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ 22,203,648	\$ 23,312,462		\$ 18,882,694
ENDING BALANCE	\$ -	\$ 23,312,462	\$ (623,402)	\$ 18,882,694		\$ 904,971

**2024 W/S CERTIFICATES OF OBLIGATION FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Carryover to 2024	Budget 2024
REVENUES						
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from 2024 General CO Fund	-	-	-	-	-	11,663,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,663,000
EXPENDITURES						
Bellaire Elevated Storage Tank (EST) Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,693,000
Wakeforest Water Plant Distribution Line Replacement	-	-	-	-	-	1,170,000
Cast Iron Water Line Replacement Program	-	-	-	-	-	2,800,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,663,000
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of West University Place, TX Capital Improvement Plan 2024 - 2028

A Century in the Making





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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 five 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 five-year planning perspective, it is revised every year in order to accommodate new projects, reflect changes in ongoing projects, and extend the plan an additional year.

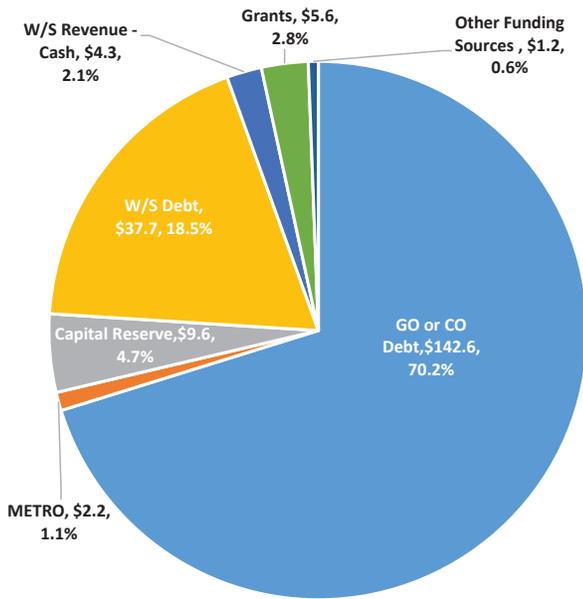
The first year of the plan is incorporated into the annual budget to appropriate funds. Improvements identified in subsequent years are approved only on a planning basis and do not receive expenditure appropriation. Cost estimates for years two through five are also for planning purposes only, to be 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

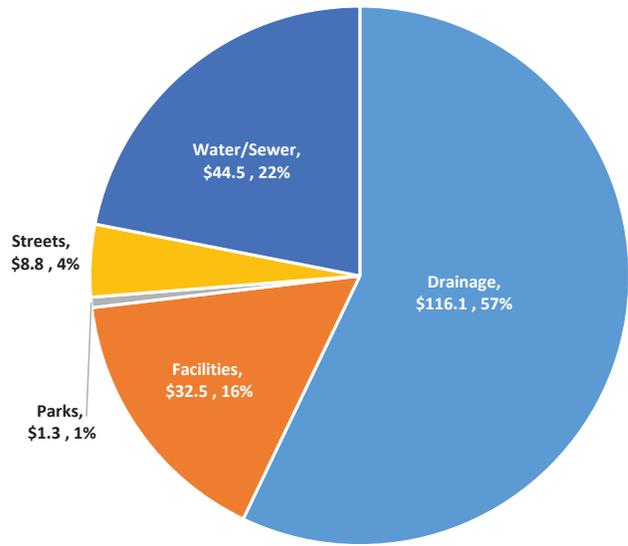
The five-year CIP includes all capital projects, which are to be financed in whole or in part from funds subject to control or appropriation by the City. The FY 2024 – 2028 CIP calls for an allocation of \$203.2 million. Funding for CIP projects are derived from various sources including bonds, METRO funds, capital reserves, water/sewer revenue cash, grants, and other funding sources; as illustrated in the pie chart on the next page.

**2024 - 2028 CIP
by
Funding Source - \$203.2 Million**



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

**2024 - 2028 CIP
by
Project Type - \$203.2 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 five-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 expenditures or anticipated savings related to new capital projects are noted in the project detail.

DETAILED CIP INFORMATION

Each planned capital project listed in the five-year outlook has a CIP project sheet, which includes the expected costs, project description, timeline, justification, and 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.

PROPOSED
CITY OF WEST UNIVERSITY PLACE
2024 - 2028 CAPITAL IMPROVEMENT PROGRAM
TOTAL SUMMARY

USE	2024	2025*	2026*	2027*	2028*	TOTAL
DRAINAGE		63,987,000	17,386,000	34,693,000		116,066,000
FACILITIES & TECHNOLOGY	100,000	13,332,000	12,520,000	6,555,000		32,507,000
PARKS	780,000	202,000	79,000	206,000		1,267,000
STREETS	2,395,000	2,101,000	1,925,000	1,209,000	1,185,000	8,815,000
<i>Enterprise Funds – Public Utilities</i>						
WATER	11,988,000	14,684,000	12,205,000	2,952,000	2,370,000	44,199,000
WASTEWATER	350,000					350,000
TOTAL	\$ 15,613,000	\$ 94,306,000	\$ 44,115,000	\$ 45,615,000	\$ 3,555,000	\$ 203,204,000

SOURCE OF FUNDS	2024	2025*	2026*	2027*	2028*	TOTAL
GO or CO debt	1,195,000	66,941,000	31,418,000	42,168,000	881,000	142,603,000
METRO	800,000	394,000	413,000	289,000	304,000	2,200,000
Capital Reserve	200,000	9,366,007				9,566,007
W/S Debt	11,663,000	11,246,000	11,305,000	2,052,000	1,470,000	37,736,000
W/S Revenue - Cash	675,000	938,000	900,000	900,000	900,000	4,313,000
Grants	400,000	5,218,993				5,618,993
Other Funding Sources	680,000	202,000	79,000	206,000		1,167,000
TOTAL	\$ 15,613,000	\$ 94,306,000	\$ 44,115,000	\$ 45,615,000	\$ 3,555,000	\$ 203,204,000

*Allocations in 2025 - 2028 include 5% inflation per year

**CITY OF WEST UNIVERSITY PLACE
2024 - 2028 CAPITAL IMPROVEMENT PLAN
DRAINAGE**

PROJECT NO.	PROJECT NAME	2024	2025	2026	2027	2028	2024 - 2028 ALLOCATION
DR2101	West Side Paving & Drainage Improvements		63,987,000	17,386,000			81,373,000
DR2301	West Side Storm Water Detention				34,693,000		34,693,000
TOTAL		\$ -	\$ 63,987,000	\$ 17,386,000	\$ 34,693,000	\$ -	\$ 116,066,000

SOURCE OF FUNDS	2024	2025	2026	2027	2028	2024 - 2028 ALLOCATION	
GO or CO debt		63,987,000	17,386,000	34,693,000		116,066,000	
METRO							
Capital Reserve							
W/S Debt							
W/S Revenue - Cash							
Grants							
Other Funding Sources							
TOTAL		\$ -	\$ 63,987,000	\$ 17,386,000	\$ 34,693,000	\$ -	\$ 116,066,000

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
West Side Paving & Drainage Improvements	DR2101	Public Works - Drainage
PROJECT DESCRIPTION	PROJECT IMAGE	
Drainage improvements will include a new storm sewer trunkline extending from Bissonnet to Brays Bayou, roadway paving and waterline replacement for various streets on the west side of the City. The project costs below do not include potential land acquisition.		
PROJECT JUSTIFICATION		
The City completed a Preliminary Engineering Report that identified upgrades to improve drainage on the west side of town. Improvements will also include replacement of streets and various cast iron and/or undersized waterlines on the west side of town.		

PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS							PROJECT TOTAL
		BUDGETED THRU 2023	2024	2025	2026	2027	2028		
Prelim. Engineering Report									
Land/Right of Way									
Design/Surveying	\$5,857,000	\$4,600,000			\$1,257,000				\$5,857,000
Construction	\$72,833,000			\$58,170,000	\$14,663,000				\$72,833,000
Equipment and Furniture									
Technology									
Contingency	\$7,283,000			\$5,817,000	\$1,466,000				\$7,283,000
TOTAL COSTS	\$85,973,000	\$4,600,000	\$0	\$63,987,000	\$17,386,000	\$0	\$0	\$0	\$85,973,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES							PROJECT TOTAL
		BUDGETED THRU 2023	2024	2025	2026	2027	2028		
GO or CO debt	\$85,973,000	\$4,600,000		\$63,987,000	\$17,386,000				\$85,973,000
METRO									
Capital Reserve									
W/S Debt									
W/S Revenue - Cash									
Grants									
Other Funding Sources ¹ -									
TOTAL SOURCES	\$85,973,000	\$4,600,000	\$0	\$63,987,000	\$17,386,000	\$0	\$0	\$0	\$85,973,000
*Explain & Identify Type of Other Sources:									
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	TOTAL	

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION					
West Side Storm Water Detention		DR2301		Public Works - Drainage					
PROJECT DESCRIPTION		PROJECT IMAGE							
Construct storm water detention vaults at West U Recreation Center and Colonial Park.									
PROJECT JUSTIFICATION									
The City completed a Preliminary Engineering Report which identified upgrades to improve drainage on the west side of town. Improvements include storm water detention vaults located at West U Recreation Center and Colonial Park.									
PROJECT COSTS ALLOCATION		TOTAL BUDGET		FY PROJECTED ALLOCATIONS					PROJECT TOTAL
		BUDGETED THRU 2023	2024	2025	2026	2027	2028		
Prelim. Engineering Report									
Land/Right of Way									
Design/Surveying	\$3,241,000					\$3,241,000		\$3,241,000	
Construction	\$28,593,000					\$28,593,000		\$28,593,000	
Equipment and Furniture									
Technology									
Contingency	\$2,859,000					\$2,859,000		\$2,859,000	
TOTAL COSTS	\$34,693,000	\$0	\$0	\$0	\$0	\$34,693,000	\$0	\$34,693,000	
FUNDING SOURCES		TOTAL BUDGET		FY PROJECTED FUNDING SOURCES					PROJECT TOTAL
		BUDGETED THRU 2023	2024	2025	2026	2027	2028		
GO or CO debt	\$34,693,000					\$34,693,000		\$34,693,000	
METRO									
Capital Reserve 3% per year									
W/S Debt									
W/S Revenue - Cash									
Grants									
Other Funding Sources ¹ -									
TOTAL SOURCES	\$34,693,000	\$0	\$0	\$0	\$0	\$34,693,000	\$0	\$34,693,000	
¹ Explain & Identify Type of Other Sources: Project to continue to 2028.									
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	TOTAL	

**CITY OF WEST UNIVERSITY PLACE
2024 - 2028 CAPITAL IMPROVEMENT PLAN
FACILITIES & TECHNOLOGY**

PROJECT NO.	PROJECT NAME	2024	2025	2026	2027	2028	2024 - 2028 ALLOCATION
FA2202	Enterprise Resource Planning Software Replacement		937,000				937,000
FA2401	Library/Community Building/Senior Center		11,043,000				11,043,000
IT2402	Radio Replacement	100,000	105,000				205,000
FA2501	Fire Station		1,247,000	11,827,000			13,074,000
FA2601	City Hall Renovation			693,000	6,555,000		7,248,000
TOTAL		\$ 100,000	\$ 13,332,000	\$ 12,520,000	\$ 6,555,000	\$ -	\$ 32,507,000

SOURCE OF FUNDS	2024	2025	2026	2027	2028	2024 - 2028 ALLOCATION	
GO or CO debt		1,247,000	12,520,000	6,555,000		20,322,000	
METRO							
Capital Reserve	100,000	9,366,007				9,466,007	
W/S Debt							
W/S Revenue - Cash							
Grants		2,718,993				2,718,993	
Other Funding Sources							
TOTAL		\$ 100,000	\$ 13,332,000	\$ 12,520,000	\$ 6,555,000	\$ -	\$ 32,507,000

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION				
Enterprise Resource Planning Software Replacement		FA2202		Administration				
PROJECT DESCRIPTION		PROJECT IMAGE						
A multiyear project to evaluate and upgrade the City's ERP System, the integrated software managing many of the City's main business processes, including financials, budgeting, utility billing, human capital management and community development.								
PROJECT JUSTIFICATION								
The City's current financial system no longer suits all operational needs, with modules that do not integrate currently, a lack of vendor support, and with the current system being phased out in the market. Upgrading the City's ERP system was approved as a high priority by City Council. In 2022, the City entered into a contract with BerryDunn to provide software consulting services to map out the City's current and future operational requirements, with the goal of consolidating software to improve data collection and operational efficiency. BerryDunn completed the City's needs analysis and the 1st phase includes moving forward with SaaS Financials with Tyler Technologies. The City will then be replacing the Utility Billing (UB) system, and look at the human capital management as part of Phase 1. Phase 2 then includes Community Development and Enterprise Asset Management and Phase 3 will include Recreation Management.								
PROJECT COSTS ALLOCATION		TOTAL BUDGET		FY PROJECTED ALLOCATIONS				
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction								
Equipment and Furniture								
Technology	\$2,827,000	\$1,890,000		\$937,000				\$2,827,000
Contingency								
TOTAL COSTS	\$2,827,000	\$1,890,000	\$0	\$937,000	\$0	\$0	\$0	\$2,827,000
FUNDING SOURCES		TOTAL BUDGET		FY PROJECTED FUNDING SOURCES				
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve	\$2,827,000	\$1,890,000		\$937,000				\$2,827,000
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$2,827,000	\$1,890,000	\$0	\$937,000	\$0	\$0	\$0	\$2,827,000
¹ Explain & Identify Type of Other Sources: Project continues to 2028								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	O & M TOTAL
				121,366	191,366	204,366	204,366	721,464

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION				
Library/Community Building/Senior Center		FA2401		Administration - Public Works				
PROJECT DESCRIPTION		PROJECT IMAGE						
Construct a new building(s) for services associated with the community building, senior services and library on the current Public Works site located at 3825 Milton and 3826 Amherst. The elements and design of the new building(s) has not been determined at this time. The final design, elements and features will be determined during the design phase of the project. Current estimates for the total size of the building(s) is 21,000 sq. ft. This project also includes the demolition of the part of existing Public Works Facility.								
PROJECT JUSTIFICATION								
Development of a City Facilities Master Plan was adopted as a top priority by City Council, with the Master Plan approved in April 2022. Design and construction of a Library/Community Building/Senior Center is the second step in implementation of the Master Plan.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$1,150,383	\$1,150,383						\$1,150,383
Construction	\$9,362,000			\$9,362,000				\$9,362,000
Equipment and Furniture	\$567,000			\$567,000				\$567,000
Technology								
Contingency	\$1,114,000			\$1,114,000				\$1,114,000
TOTAL COSTS	\$12,193,383	\$1,150,383	\$0	\$11,043,000	\$0	\$0	\$0	\$12,193,383
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve	\$8,324,007			\$8,324,007				\$8,324,007
W/S Debt								
W/S Revenue - Cash								
Grants	\$3,869,376	\$1,150,383		\$2,718,993				\$3,869,376
Other Funding Sources ¹								
TOTAL SOURCES	\$12,193,383	\$1,150,383	\$0	\$11,043,000	\$0	\$0	\$0	\$12,193,383
¹ Explain & Identify Type of Other Sources: ARPA Funds - \$3,869,376								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	O & M TOTAL
				148,448	152,901	157,488	162,213	621,051

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION				
Radio Replacement		IT2402		Information Technology				
PROJECT DESCRIPTION		PROJECT IMAGE						
Replacement of a combination of approximately ninety handheld, vehicle mounted, and console radios for dispatch, fire, and police personnel over a four year budgetary cycle.								
PROJECT JUSTIFICATION								
The radios used by dispatch, fire, and police personnel are over ten years old and are in need of a phased replacement cycle. This project aims to replace the radios in batches over a four year span to prevent critical communications outages from occurring in these departments.								
PROJECT COSTS ALLOCATION		TOTAL BUDGET		FY PROJECTED ALLOCATIONS				
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction								
Equipment and Furniture								
Technology	\$205,000		\$100,000	\$105,000				\$205,000
Contingency								
TOTAL COSTS	\$205,000	\$0	\$100,000	\$105,000	\$0	\$0	\$0	\$205,000
FUNDING SOURCES		TOTAL BUDGET		FY PROJECTED FUNDING SOURCES				
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve	\$205,000		\$100,000	\$105,000				\$205,000
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$205,000	\$0	\$100,000	\$105,000	\$0	\$0	\$0	\$205,000
¹ Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	O & M TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Fire Station		FA2501	Administration - Public Works					
PROJECT DESCRIPTION		PROJECT IMAGE						
Construct a new 21,000 sq. ft. Fire Station at 6104 and 6108 Auden and relocate fire and emergency medical services to this new station. The final design, elements and features will be determined during the design phase of the project. Also included in this project is the demolition of the Community Building, Senior Center and Library.								
PROJECT JUSTIFICATION								
Development of a City Facilities Master Plan was adopted as a top priority by City Council, with the Master Plan approved in April 2022. Design and construction of a new Fire Station is the third step in implementation of the Master Plan.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$1,247,000			\$1,247,000				\$1,247,000
Construction	\$10,012,000				\$10,012,000			\$10,012,000
Equipment and Furniture	\$607,000				\$607,000			\$607,000
Technology								
Contingency	\$1,208,000				\$1,208,000			\$1,208,000
TOTAL COSTS	\$13,074,000	\$0	\$0	\$1,247,000	\$11,827,000	\$0	\$0	\$13,074,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt	\$13,074,000			\$1,247,000	\$11,827,000			\$13,074,000
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$13,074,000	\$0	\$0	\$1,247,000	\$11,827,000	\$0	\$0	\$13,074,000
¹ Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	O & M TOTAL
					152,901	157,488	162,213	472,603

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION				
City Hall Renovation		FA2601		Administration - Public Works				
PROJECT DESCRIPTION		PROJECT IMAGE						
The relocation of the Fire Department would allow for the needed space to accommodate planned staff growth. It would also allow the relocation of the Public Works Administration, Community Development, and IT departments to City Hall where they could best serve the City. The renovation, approximately 24,200 sq. ft., would repurpose the vacated fire spaces including the apparatus bays to other City needs. Air handlers previously scheduled for replacement in 2023 will be replaced with this project.								
PROJECT JUSTIFICATION								
Development of a City Facilities Master Plan was adopted as a top priority by City Council, with the Master Plan approved in April 2022. Renovation of City Hall is the fourth and final step in implementation of the Master Plan.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$693,000				\$693,000			\$693,000
Construction	\$5,481,000					\$5,481,000		\$5,481,000
Equipment and Furniture								
Technology								
Contingency	\$1,074,000					\$1,074,000		\$1,074,000
TOTAL COSTS	\$7,248,000	\$0	\$0	\$0	\$693,000	\$6,555,000	\$0	\$7,248,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt	\$7,248,000				\$693,000	\$6,555,000		\$7,248,000
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$7,248,000	\$0	\$0	\$0	\$693,000	\$6,555,000	\$0	\$7,248,000
¹ Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	O & M TOTAL

**CITY OF WEST UNIVERSITY PLACE
2024 - 2028 CAPITAL IMPROVEMENT PLAN
PARKS**

PROJECT NO.	PROJECT NAME	2024	2025	2026	2027	2028	2024 - 2028 ALLOCATION
PK2202	Wier Park Improvements	680,000					680,000
PK2402	Rec Center Pump Room	100,000					100,000
PK2501	Recreation Center Playground Improvements		202,000				202,000
PK2601	Friends Park Improvements			79,000			79,000
PK2701	Recreation Center Jogging Track Improvements				206,000		206,000
TOTAL		\$ 780,000	\$ 202,000	\$ 79,000	\$ 206,000	\$ -	\$ 1,267,000

SOURCE OF FUNDS	2024	2025	2026	2027	2028	2024 - 2028 ALLOCATION	
GO or CO debt							
METRO							
Capital Reserve	100,000					100,000	
W/S Debt							
W/S Revenue - Cash							
Grants							
Other Funding Sources	680,000	202,000	79,000	206,000		1,167,000	
TOTAL		\$ 780,000	\$ 202,000	\$ 79,000	\$ 206,000	\$ -	\$ 1,267,000

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION				
Wier Park Improvements		PK2202		Parks & Rec - Parks Maintenance				
PROJECT DESCRIPTION		PROJECT IMAGE						
Project based on assessment and citizen input. Items being considered include: arrangement of items in park and park programming, new artificial turf for fall zones, tennis and basketball considerations, decking on southwest corner to preserve tree canopy, update playground equipment, re-powder coat steel benches, tables and fences, and update/replace shade coverings.								
PROJECT JUSTIFICATION								
Recommendation of Parks and Open Space Master Plan.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$110,000	\$95,000	\$15,000					\$110,000
Construction	\$800,000	\$355,000	\$445,000					\$800,000
Equipment and Furniture	\$160,000		\$160,000					\$160,000
Technology								
Contingency	\$100,000	\$40,000	\$60,000					\$100,000
TOTAL COSTS	\$1,170,000	\$490,000	\$680,000	\$0	\$0	\$0	\$0	\$1,170,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources ¹ -	\$1,170,000	\$490,000	\$680,000					\$1,170,000
TOTAL SOURCES	\$1,170,000	\$490,000	\$680,000	\$0	\$0	\$0	\$0	\$1,170,000
¹ Explain & Identify Type of Other Sources: Friends of West University Fund								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	O & M TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Rec Center Pump Room		PK2402	Parks & Rec - Recreation					
PROJECT DESCRIPTION		PROJECT IMAGE						
Build a structure/building around the Rec Center pool pump room to protect the pool equipment (filter, chemical controller, pool motor, UV system, pool heater, etc.) from freezing temperatures. Includes demo/removal of current structure, reconfigure of walls and roof and install new panels, ceilings, roof, and walls, install new gutters/down spouts, and install a pedestrian door.								
PROJECT JUSTIFICATION								
The current structure is a partial wood fence and a partial chain fence, which only goes up about 3/4 of the way to a metal cover (not a solid structure). The new structure will be a solid building and a roof that will help insulate the pump room area and the equipment to help minimize risks to the equipment that can cause failure or damage to the equipment and pool operating systems.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$15,000		\$15,000					\$15,000
Construction	\$85,000		\$85,000					\$85,000
Equipment and Furniture								
Technology								
Contingency								
TOTAL COSTS	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve	\$100,000		\$100,000					\$100,000
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
¹ Explain & Identify Type of Other Sources: Friends of West University Fund								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	TOTAL

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION				
Recreation Center Playground Improvements		PK2501						
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, powder coat steel benches, paint fences, and update/replace shade covering.								
PROJECT JUSTIFICATION								
Recommendation of Parks and Open Space Master Plan								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$184,000			\$184,000				\$184,000
Equipment and Furniture								
Technology								
Contingency	\$18,000			\$18,000				\$18,000
TOTAL COSTS	\$202,000	\$0	\$0	\$202,000	\$0	\$0	\$0	\$202,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources ¹ -	\$202,000			\$202,000				\$202,000
TOTAL SOURCES	\$202,000	\$0	\$0	\$202,000	\$0	\$0	\$0	\$202,000
¹ Explain & Identify Type of Other Sources: Friends of West University Fund								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Friends Park Improvements		PK2601						
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	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$72,000				\$72,000			\$72,000
Equipment and Furniture								
Technology								
Contingency	\$7,000				\$7,000			\$7,000
TOTAL COSTS	\$79,000	\$0	\$0	\$0	\$79,000	\$0	\$0	\$79,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources ¹ -	\$79,000				\$79,000			\$79,000
TOTAL SOURCES	\$79,000	\$0	\$0	\$0	\$79,000	\$0	\$0	\$79,000
¹ Explain & Identify Type of Other Sources: Friends of West University Fund								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	TOTAL

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION				
Recreation Center Jogging Track Improvements		PK2701		Parks and Recreation				
PROJECT DESCRIPTION		PROJECT IMAGE						
Renovate existing jogging track to improve the running /walking surface and overall durability of the track. This will be achieved by installing a rubberized composite material to the surface and containment edging quite similar to a competition running track. The track will be widened to 6ft in areas that will allow it otherwise it will stay at it's current 5 ft. width.								
PROJECT JUSTIFICATION								
The track is one of the most heavily used walking /jogging tracks in the city and had many divots, potholes and low areas causing the track to be unusable after rains. Currently staff has to continually clean the decomposed gravel from the parking areas and the gravel gets tracked into the building. Depending on if using Recreation Center for detention.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$179,000					\$179,000		\$179,000
Equipment and Furniture								
Technology								
Contingency	\$27,000					\$27,000		\$27,000
TOTAL COSTS	\$206,000	\$0	\$0	\$0	\$0	\$206,000	\$0	\$206,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources ¹ -	\$206,000					\$206,000		\$206,000
TOTAL SOURCES	\$206,000	\$0	\$0	\$0	\$0	\$206,000	\$0	\$206,000
¹ Explain & Identify Type of Other Sources: Park Donation - Fun Run Balance, 2022, 2023, 2024, & 2025 proceeds.								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	TOTAL

**CITY OF WEST UNIVERSITY PLACE
2024 - 2028 CAPITAL IMPROVEMENT PLAN
STREETS**

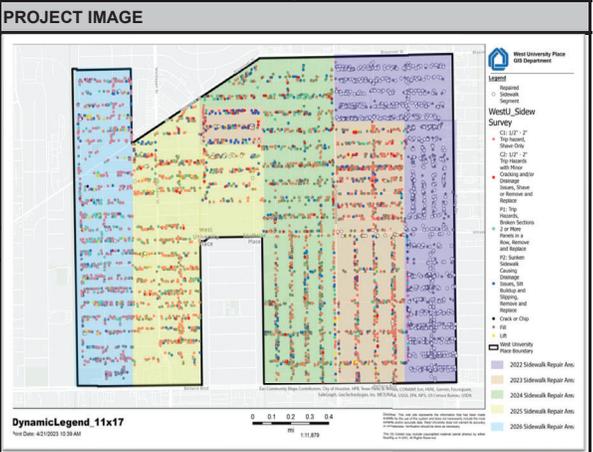
PROJECT NO.	PROJECT NAME	2024	2025	2026	2027	2028	2024 - 2028 ALLOCATION
ST2401	Roadway Pavement Improvements	1,195,000	1,707,000	1,512,000	920,000	881,000	6,215,000
ST2402	Sidewalk Replacement	1,200,000	394,000	413,000	289,000	304,000	2,600,000
TOTAL		\$ 2,395,000	\$ 2,101,000	\$ 1,925,000	\$ 1,209,000	\$ 1,185,000	\$ 8,815,000

SOURCE OF FUNDS	2024	2025	2026	2027	2028	2024 - 2028 ALLOCATION	
GO or CO debt	1,195,000	1,707,000	1,512,000	920,000	881,000	6,215,000	
METRO	800,000	394,000	413,000	289,000	304,000	2,200,000	
Capital Reserve							
W/S Debt							
W/S Revenue - Cash							
Grants	400,000					400,000	
Other Funding Sources							
TOTAL		\$ 2,395,000	\$ 2,101,000	\$ 1,925,000	\$ 1,209,000	\$ 1,185,000	\$ 8,815,000

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Roadway Pavement Improvements		ST2401						
PROJECT DESCRIPTION		PROJECT IMAGE						
Conduct City roadway pavement improvements. In 2024-2026, projects will include total reconstruction of designated roadways. In 2027-2028, complete deferred maintenance activities including isolated panel replacement and/or slab leveling as identified in the Pavement Management Report.		<p>Legend Pavement Condition Index (PCI) Failed (0 - 10) Serious (11 - 25) Very Poor (26 - 40) Poor (41 - 55) Fair (56 - 70) Satisfactory (71 - 85) Good (86 - 100) Planned for street and/or drainage improvements Brick pavers, not evaluated</p>						
PROJECT JUSTIFICATION		The City currently owns and maintains approximately 50 centerline miles of streets under their jurisdiction. The pavements were generally constructed between 1999 and 2005 with limited maintenance and rehabilitation work completed since installation. In March 2022, Terracon conducted pavement engineering evaluations and prepared an 8-year pavement management work plan for the City. The report notes deficiencies in the pavement system and provide recommended maintenance and rehabilitation activities. The recommendations include preventive maintenance (joint repair and/or curb replacement), immediate action (total reconstruction), and deferred maintenance (isolated panel replacement and/or slab re-leveling).						
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$738,000		\$177,000	\$252,000	\$269,000	\$20,000	\$20,000	\$738,000
Construction	\$4,977,000		\$925,000	\$1,322,000	\$1,130,000	\$818,000	\$782,000	\$4,977,000
Equipment and Furniture								
Technology								
Contingency	\$500,000		\$93,000	\$133,000	\$113,000	\$82,000	\$79,000	\$500,000
TOTAL COSTS	\$6,215,000	\$0	\$1,195,000	\$1,707,000	\$1,512,000	\$920,000	\$881,000	\$6,215,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt	\$6,215,000		\$1,195,000	\$1,707,000	\$1,512,000	\$920,000	\$881,000	\$6,215,000
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$6,215,000	\$0	\$1,195,000	\$1,707,000	\$1,512,000	\$920,000	\$881,000	\$6,215,000
¹ Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET		2025	2026	2027	2028	TOTAL		

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Sidewalk Replacement	ST2402	Public Works - Streets

PROJECT DESCRIPTION
 Replace cracked and lifted sidewalks to provide safe pedestrian travel.



PROJECT JUSTIFICATION
 The Sidewalk Master Plan was completed nearly 13 years ago with the first areas of sidewalks installed nearly 20 years ago. The continual maturing of trees in the right of way (ROW) has caused sidewalks to buckle, crack and cause trip hazards.

PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$2,600,000		\$1,200,000	\$394,000	\$413,000	\$289,000	\$304,000	\$2,600,000
Equipment and Furniture								
Technology								
Contingency								
TOTAL COSTS	\$2,600,000	\$0	\$1,200,000	\$394,000	\$413,000	\$289,000	\$304,000	\$2,600,000

FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO	\$2,200,000		\$800,000	\$394,000	\$413,000	\$289,000	\$304,000	\$2,200,000
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants	\$400,000		\$400,000					\$400,000
Other Funding Sources ¹ -								
TOTAL SOURCES	\$2,600,000	\$0	\$1,200,000	\$394,000	\$413,000	\$289,000	\$304,000	\$2,600,000

¹Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2025	2026	2027	2028	TOTAL

**WEST UNIVERSITY PLACE
2024 - 2028 CAPITAL IMPROVEMENT PLAN
WATER**

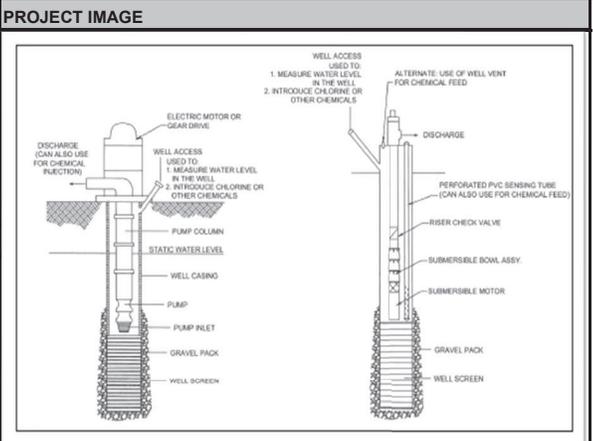
PROJECT NO.	PROJECT NAME	2024	2025	2026	2027	2028	2024 - 2028 ALLOCATION
WA2201	Bellaire Elevated Storage Tank (EST) Replacement	7,693,000					7,693,000
WA2301	Water Well No. 8 - Inspection and Improvements	325,000					325,000
WA2401	Wakeforest Water Plant Distribution Line Replacement	1,170,000	7,265,000				8,435,000
WA2402	Cast Iron Water Line Replacement Program	2,800,000	2,539,000	3,806,000	2,952,000	2,370,000	14,467,000
WA2501	New Water Well & Well Collection Line		788,000	5,530,000			6,318,000
WA2502	Milton Water Plant Improvements		4,092,000				4,092,000
WA2601	Wakeforest Water Plant Improvements			2,869,000			2,869,000
TOTAL		\$ 11,988,000	\$ 14,684,000	\$ 12,205,000	\$ 2,952,000	\$ 2,370,000	\$ 44,199,000

SOURCE OF FUNDS	2024	2025	2026	2027	2028	2024 - 2028 ALLOCATION
GO or CO debt						
METRO						
Capital Reserve						
W/S Debt	11,663,000	11,246,000	11,305,000	2,052,000	1,470,000	37,736,000
W/S Revenue - Cash	325,000	938,000	900,000	900,000	900,000	3,963,000
Grants		2,500,000				2,500,000
Other Funding Sources						
TOTAL		\$ 11,988,000	\$ 14,684,000	\$ 12,205,000	\$ 2,952,000	\$ 44,199,000

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Bellaire Elevated Storage Tank (EST) Replacement		WA2201	Public Works - Water					
PROJECT DESCRIPTION		PROJECT IMAGE						
Construction of a new 300,000 gallon elevated storage tank (EST) and decommission existing Bellaire EST. The project will include the new EST, yard piping, a new disinfection system, new electrical controls and SCADA system, a new 12" water line extension to Bellaire Blvd and removal of the existing Bellaire EST. The project may also include some minor utility relocations and paving replacement.								
PROJECT JUSTIFICATION								
The Bellaire EST was constructed in 1935 and has exceeded the typical life expectancy of elevated storage tanks. 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	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report	\$200,000	\$200,000						\$200,000
Land/Right of Way	TBD		TBD					TBD
Design/Surveying	\$500,000	\$320,000	\$180,000					\$500,000
Construction	\$6,830,000		\$6,830,000					\$6,830,000
Equipment and Furniture								
Technology								
Contingency	\$683,000		\$683,000					\$683,000
TOTAL COSTS	\$8,213,000	\$520,000	\$7,693,000	\$0	\$0	\$0	\$0	\$8,213,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$7,693,000		\$7,693,000					\$7,693,000
W/S Revenue - Cash	\$520,000	\$520,000						\$520,000
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$8,213,000	\$520,000	\$7,693,000	\$0	\$0	\$0	\$0	\$8,213,000
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET		2025	2026	2027	2028	TOTAL		

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Water Well No. 8 Inspection and Improvements	WA2301	Public Works - Water

PROJECT DESCRIPTION
 Complete a down-hole video inspection to determine the current condition of the well, identify chemical or biological plugging problems, construction material failure, water quality, in order to schedule required maintenance to ensure the efficient performance of the well.



PROJECT JUSTIFICATION
 The City utilizes a mixture of 80% surface water from City of Houston and 20% groundwater from two City water wells. In order to ensure proper water supply when surface water supply is not available, it is essential that wells operate at peak efficiency. This program will conduct a comprehensive inspection of the well and make recommendations for future maintenance. Improvement work will be tentatively scheduled in 2024.

PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$475,000	\$150,000	\$325,000					\$475,000
Equipment and Furniture								
Technology								
Contingency								
TOTAL COSTS	\$475,000	\$150,000	\$325,000	\$0	\$0	\$0	\$0	\$475,000

FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash	\$475,000	\$150,000	\$325,000					\$475,000
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$475,000	\$150,000	\$325,000	\$0	\$0	\$0	\$0	\$475,000

*Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2025	2026	2027	2028	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Wakeforest Water Plant Distribution Line Replacement		WA2401	Public Works - Water					
PROJECT DESCRIPTION		PROJECT IMAGE						
Upsize diameter of 12" distribution line on Wakeforest from Wakeforest Plant to Plumb Street, along Wroxton from Wakeforest to Belmont, and along Belmont from Wroxton to Bissonnet. New distribution line will include 1470 linear feet of 24" water line 3060 linear feet of 16" water lines.								
PROJECT JUSTIFICATION								
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. It was determined that upsizing the distribution line from the Wakeforest Water Plant will increase water pressure and available fire flows in portions of the distribution system and will reduce head loss in the system.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$1,170,000		\$1,170,000					\$1,170,000
Construction	\$6,605,000			\$6,605,000				\$6,605,000
Equipment and Furniture								
Technology								
Contingency	\$660,000			\$660,000				\$660,000
TOTAL COSTS	\$8,435,000	\$0	\$1,170,000	\$7,265,000	\$0	\$0	\$0	\$8,435,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$8,435,000		\$1,170,000	\$7,265,000				\$8,435,000
W/S Revenue - Cash								
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$8,435,000	\$0	\$1,170,000	\$7,265,000	\$0	\$0	\$0	\$8,435,000
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET		2025	2026	2027	2028	TOTAL		

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Cast Iron Water Line Replacement Program		WA2402	Public Works - Water					
PROJECT DESCRIPTION		PROJECT IMAGE						
<p>The City has identified cast iron water lines throughout the City that requires replacement. In 2024, the project will include ~4200 LF of cast iron water line replacement along Amherst and Edloe. In 2025, the project will include ~4250 LF of cast iron water line replacement along Annapolis, Cason, Werlein, and Barbara Ln. In 2026, the project will include ~5835 LF of cast iron water line replacement along Kirby Dr, Bissonnet St, Mercer St, and Stella Link. Additional cast iron water line segments throughout the City will be replaced in 2027 and 2028.</p>								
PROJECT JUSTIFICATION								
<p>The pre-1939 cast iron pipes are nearing the end of their expected service life. The pipes are susceptible to failure causing unnecessary disruption to residents, water waste and an increased cost of repairs. The new water lines will provide the City with a more robust water pipeline network, a lower risk of failure, fewer unplanned disruptions, and lower repair costs.</p>								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$1,876,000		\$50,000	\$378,000	\$678,000	\$405,000	\$365,000	\$1,876,000
Construction	\$11,447,000		\$2,500,000	\$1,965,000	\$2,844,000	\$2,315,000	\$1,823,000	\$11,447,000
Equipment and Furniture								
Technology								
Contingency	\$1,144,000		\$250,000	\$196,000	\$284,000	\$232,000	\$182,000	\$1,144,000
TOTAL COSTS	\$14,467,000	\$0	\$2,800,000	\$2,539,000	\$3,806,000	\$2,952,000	\$2,370,000	\$14,467,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$12,667,000		\$2,800,000	\$2,539,000	\$3,806,000	\$2,052,000	\$1,470,000	\$12,667,000
W/S Revenue - Cash	\$1,800,000					\$900,000	\$900,000	\$1,800,000
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$14,467,000	\$0	\$2,800,000	\$2,539,000	\$3,806,000	\$2,952,000	\$2,370,000	\$14,467,000
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2025	2026	2027	2028	TOTAL	

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
New Water Well & Well Collection Line		WA2501	Public Works - Water					
PROJECT DESCRIPTION		PROJECT IMAGE						
Construct new water well and well collection line routed to the Milton Water Plant.								
PROJECT JUSTIFICATION								
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 and ensures compliance with regulatory requirements by Texas Commission on Environmental Quality (TCEQ). A new water well and well collection line will provide resiliency for loss of surface water from City of Houston.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$788,000			\$788,000				\$788,000
Construction	\$5,027,000				\$5,027,000			\$5,027,000
Equipment and Furniture								
Technology								
Contingency	\$503,000				\$503,000			\$503,000
TOTAL COSTS	\$6,318,000	\$0	\$0	\$788,000	\$5,530,000	\$0	\$0	\$6,318,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$4,630,000				\$4,630,000			\$4,630,000
W/S Revenue - Cash	\$1,688,000			\$788,000	\$900,000			\$1,688,000
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$6,318,000	\$0	\$0	\$788,000	\$5,530,000	\$0	\$0	\$6,318,000
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Milton Water Plant Improvements		WA2502	Public Works - Water					
PROJECT DESCRIPTION		PROJECT IMAGE						
Upgrade pumps at Milton Water Plant. The Milton Water Plant currently has 4 booster pumps with 5,800 GPM total rated capacity. The pump improvements will replace the existing pumps with 4 new booster pumps rated at 2,000 GPM each for a total rated capacity of 8,000 GPM. Improvements will also include a new pump room building, suction and distribution piping, SCADA panel, and MCC.								
PROJECT JUSTIFICATION		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 and ensures compliance with regulatory requirements by Texas Commission on Environmental Quality (TCEQ). Milton pump upgrades will allow the City to meet peak demands with the largest pump out of service.						
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$730,000			\$730,000				\$730,000
Construction	\$3,056,000			\$3,056,000				\$3,056,000
Equipment and Furniture								
Technology								
Contingency	\$306,000			\$306,000				\$306,000
TOTAL COSTS	\$4,092,000	\$0	\$0	\$4,092,000	\$0	\$0	\$0	\$4,092,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$1,442,000			\$1,442,000				\$1,442,000
W/S Revenue - Cash	\$150,000			\$150,000				\$150,000
Grants	\$2,500,000			\$2,500,000				\$2,500,000
Other Funding Sources ¹ -								
TOTAL SOURCES	\$4,092,000	\$0	\$0	\$4,092,000	\$0	\$0	\$0	\$4,092,000
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Wakeforest Water Plant Improvements		WA2601	Public Works - Water					
PROJECT DESCRIPTION		PROJECT IMAGE						
Upgrade pumps at Wakeforest Water Plant. The Wakeforest Water Plant currently has 2 booster pumps with 3,000 GPM total rated capacity. The pump improvements will replace the existing pumps with 2 new booster pumps rated at 2,000 GPM each for a total rated capacity of 4,000 GPM. Improvements will also include a new pump room building, suction and distribution piping, SCADA panel, and MCC.								
PROJECT JUSTIFICATION								
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 and ensures compliance with regulatory requirements by Texas Commission on Environmental Quality (TCEQ). Wakeforest pump upgrades will support future demands.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$510,000				\$510,000			\$510,000
Construction	\$2,144,000				\$2,144,000			\$2,144,000
Equipment and Furniture								
Technology								
Contingency	\$215,000				\$215,000			\$215,000
TOTAL COSTS	\$2,869,000	\$0	\$0	\$0	\$2,869,000	\$0	\$0	\$2,869,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$2,869,000				\$2,869,000			\$2,869,000
W/S Revenue - Cash								
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$2,869,000	\$0	\$0	\$0	\$2,869,000	\$0	\$0	\$2,869,000
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	TOTAL

**CITY OF WEST UNIVERSITY PLACE
2024 - 2028 CAPITAL IMPROVEMENT PLAN
WASTEWATER**

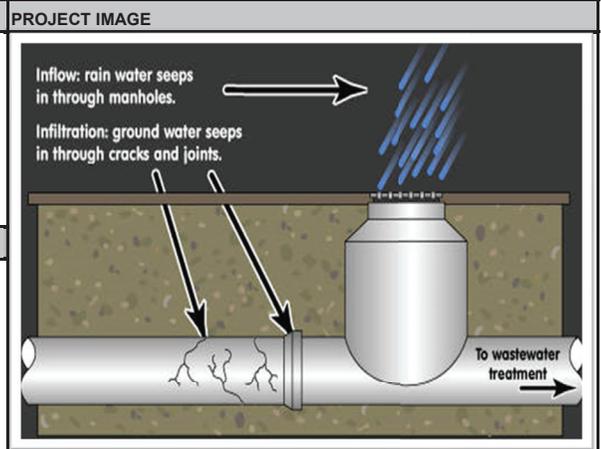
PROJECT NO.	PROJECT NAME	2024	2025	2026	2027	2028	2024 - 2028 ALLOCATION
WW2401	Sanitary Sewer Manhole Lining Project	250,000					250,000
WW2402	Sanitary Sewer Improvements	100,000					100,000
TOTAL		\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

SOURCE OF FUNDS	2024	2025	2026	2027	2028	2024 - 2028 ALLOCATION
GO or CO debt						
METRO						
Capital Reserve						
W/S Debt						
W/S Revenue - Cash	350,000					350,000
Grants						
Other Funding Sources						
TOTAL		\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION				
Sanitary Sewer Manhole Lining Project		WW2401		Public Works - Wastewater				
PROJECT DESCRIPTION		PROJECT IMAGE						
Lining the sanitary sewer manholes will prevent groundwater from entering the sanitary sewer system thus reducing flows to the wastewater treatment plant.								
PROJECT JUSTIFICATION								
The presence of hydrogen sulfide can lead to rapid and extensive deterioration conditions causing premature replacement or reconditioning of systems used in the transport and treatment of wastewater. Lining the manholes extends the service life of the manhole without having to fully replace it.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$250,000		\$250,000					\$250,000
Equipment and Furniture								
Technology								
Contingency								
TOTAL COSTS	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash	\$250,000		\$250,000					\$250,000
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000
¹ Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET				2025	2026	2027	2028	TOTAL

PROJECT NAME	PROJECT #	DEPARTMENT/DIVISION
Sanitary Sewer Improvements	WW2402	Public Works - Wastewater

PROJECT DESCRIPTION
 Inspection, identification and repairs of the sanitary sewer system where ground water and rain water can enter the system from abandoned sanitary sewer liens that can cause overflows, increase treatment, and cause premature equipment failure.



PROJECT JUSTIFICATION
 The wastewater treatment plant is currently being affected by inflow and infiltration during storm events. Addressing the causes for this would help lower the amount of excess rain water being treated at the plant and help stabilize the water characteristic seen in the influent.

PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$100,000		\$100,000					\$100,000
Equipment and Furniture								
Technology								
Contingency								
TOTAL COSTS	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2023	2024	2025	2026	2027	2028	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash	\$100,000		\$100,000					\$100,000
Grants								
Other Funding Sources ¹ -								
TOTAL SOURCES	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000

¹Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2025	2026	2027	2028	TOTAL



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West University Place, TX 77005
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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. 3053

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024; 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, 2024 and ending December 31, 2024; 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, 2024 and ending December 31, 2024, 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, 2024, and ending December 31, 2024.

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 25th day of September, 2023.

Voting Aye:

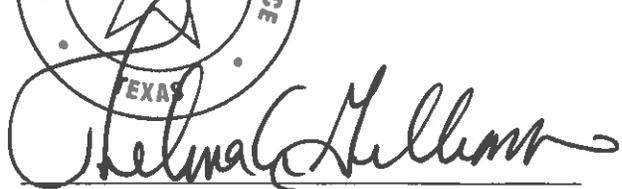
Voting No:

Absent:

SIGNED:



Susan Sample, Mayor


ATTEST:


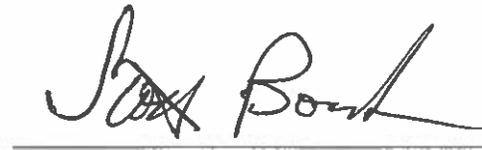
Thelma A. Gilliam, City Secretary

RECOMMENDED:



Dave Beach, City Manager

REVIEWED:



Olson & Olson, LLP, City Attorney
By Scott Bounds

Exhibit A		
City of West University Place, Texas		
Fiscal Year 2024 Budget		
	Revenues	Expenses
OPERATIONS		
General Fund		
Revenue	24,543,963	
Administration		1,881,990
Finance		2,185,450
Police		6,448,600
Fire		4,411,500
Public Works		4,028,050
Parks & Recreation		5,175,550
Transfers Out		322,400
Total General Fund	24,543,963	24,453,540
Debt Service Fund	7,926,931	7,857,557
Special Revenue Funds		
Parks Donation Fund	57,800	20,000
Friends of West University Parks Fund	1,160,000	1,160,000
Truancy Prevention Fund	7,400	-
Municipal Jury Fund	100	-
Court Technology Fund	6,900	4,000
Tree Replacement Fund	42,500	50,000
Court Security Fund	8,300	9,500
METRO Fund	755,000	800,000
Police State Forfeited Property Fund	600	-
Police Federal Forfeited Property Fund	20,900	-
Police Training Fund	3,200	-
Fire Training Fund	300	-
Good Neighbor Fund	2,600	2,500
Opioid Settlement Fund	200	-
Centennial Celebration Fund	50,000	50,000
Internal Service Funds		
Vehicle Replacement Fund	919,700	613,000
Technology Management Fund	2,247,300	2,249,800
Asset Replacement Fund	982,100	370,900
Employee Benefits Fund	2,462,300	2,478,400
Human Resources Services Fund	242,000	332,700
Enterprise Funds		
Water and Sewer Fund	8,810,800	8,804,357
Solid Waste Fund	1,992,700	2,070,750
SUB TOTAL - OPERATIONS	52,243,594	51,327,004
CAPITAL IMPROVEMENT PROGRAM FUNDS		
Capital Project Funds		
Capital Projects Fund	236,000	200,000
2022 General Certificates of Obligation Fund	279,000	-
Capital Reserve Fund	287,400	200,000
2024 General Certificates of Obligation Fund	12,858,000	12,858,000
Transportation Improvement Fund	1,291,500	1,200,000
2019 Certificate of Obligations Fund	3,300	-
Water and Sewer Capital Project Funds		
Water and Sewer Capital Projects Fund	728,500	675,000
2022 Water/Sewer Certificates of Obligation Fund	238,700	-
2024 Water/Sewer Certificates of Obligation Fund	11,663,000	11,663,000
SUB TOTAL - CIP	27,585,400	26,796,000
GRAND TOTAL	79,828,994	78,123,004

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

Ordinance No. 3054

AN ORDINANCE OF THE CITY OF WEST UNIVERSITY, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR 2023 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 2023, based on the City’s appraisal rolls for tax year 2023 which have been prepared, reviewed and certified by the Harris Central Appraisal District; and

WHEREAS, the 2023 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 2023, such tax being levied and assessed upon all property subject to taxation by the City:

\$0.182446 For the purposes of maintenance and operations

\$0.078394 For the purposes of debt service

\$0.260840 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 \$-10.22.

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 2024 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, 2024.

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 25th day of September, 2023.**

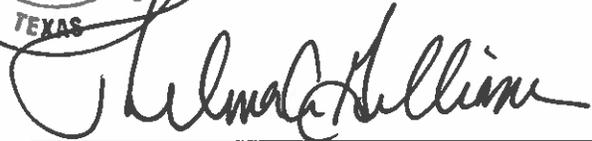
Voting Aye:
Voting No:
Absent:

SIGNED:



Susan Sample, Mayor





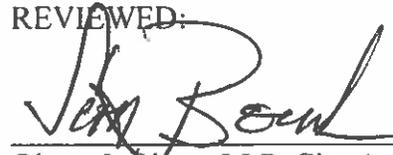
Thelma A. Gilliam, City Secretary

RECOMMENDED:



Dave Beach, City Manager

REVIEWED:



Olson & Olson, LLP, City Attorney
By Scott Bounds

2023 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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	\$ 7,141,978,705
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,141,978,705
4.	2022 total adopted tax rate.	\$ 0.277402 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values: \$ 229,620,160	
	B. 2022 values resulting from final court decisions: - \$ 215,949,125	
	C. 2022 value loss. Subtract B from A. ³	\$ 13,671,035
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value: \$ 115,065,825	
	B. 2022 disputed value: - \$ 6,202,810	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 108,863,015
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 122,534,050

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.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 7,264,512,755
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 0</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 400,555</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 400,555
11.	<p>2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ 0</p> <p>B. 2023 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.	\$ 400,555
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 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.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 7,264,112,200
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 20,150,792
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 29,134
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 20,179,926
18.	<p>Total 2023 taxable value on the 2023 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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total 2023 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. 2023 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>708,342,258</u></p> <p>B. 2023 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>7,314,559,484</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>8,022,901,742</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>8,022,901,742</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>644,383</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>70,775,248</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>71,419,631</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>7,951,482,111</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.253788</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.192669</u> /\$100
29.	2022 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> .	\$ <u>7,264,512,755</u>

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)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 13,996,464
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ 20,235</p> <p>B. 2022 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 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 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</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 20,235</p> <p>E. Add Line 30 to 31D.</p>	\$ 14,016,699
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,951,482,111
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.176277 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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</p> <p>B. 2022 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 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, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>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.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.176277</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.176277</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.182446</u> /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 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 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total 2023 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. ²⁸</p> <p>Enter debt amount \$ 7,854,257</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 - \$ 1,560,957</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 6,293,300</p>	\$ 6,293,300
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 6,293,300
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.06 %</p> <p>B. Enter the 2022 actual collection rate. 100.06 %</p> <p>C. Enter the 2021 actual collection rate. 99.90 %</p> <p>D. Enter the 2020 actual collection rate. 99.83 %</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%. ³¹</p>	100.06 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 6,289,526
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,022,901,742
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.078394 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.260840 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 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 D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 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
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	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. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,022,901,742
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.253788 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.253788 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.260840 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.260840 /\$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
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,022,901,742
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.260840 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63. Year 3 component.	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.277402 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.000000 /\$100	
C.	Subtract B from A..... \$ 0.277402 /\$100	
D.	Adopted Tax Rate..... \$ 0.277402 /\$100	
E.	Subtract D from C..... \$ 0.000000 /\$100	
64. Year 2 component.	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.278522 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.000000 /\$100	
C.	Subtract B from A..... \$ 0.278522 /\$100	
D.	Adopted Tax Rate..... \$ 0.278522 /\$100	
E.	Subtract D from C..... \$ 0.000000 /\$100	
65. Year 1 component.	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65)..... \$ 0.294066 /\$100	
B.	Unused increment rate (Line 64)..... \$ 0.000000 /\$100	
C.	Subtract B from A..... \$ 0.294066 /\$100	
D.	Adopted Tax Rate..... \$ 0.294066 /\$100	
E.	Subtract D from C..... \$ 0.000000 /\$100	
66. 2023 unused increment rate.	Add Lines 63E, 64E and 65E.	\$ 0.000000 /\$100
67. Total 2023 voter-approval tax rate, including the unused increment rate.	Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.260840 /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.176277 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,022,901,742
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.006232 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.078394 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.260903 /\$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.⁴⁶

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.⁴⁷

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
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.277402 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, complete the separate <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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,264,112,200
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,951,482,111
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.260840 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.253788 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.260840 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
 Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 27

De minimis rate. \$ 0.260903 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: 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.⁵⁰

print here ▶ Ann Harris Bennett
 Harris County Tax Assessor-Collector

 Printed Name of Taxing Unit Representative

sign here ▶ *Ann Harris Bennett*

 Taxing Unit Representative

8/15/2023

 Date

⁵⁰ 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 in 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 are equal to 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 right-of-ways 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 year 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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