

West University Place, TX

FY2025

ADOPTED BUDGET



City of West University Place
Fiscal Year 2024-2025
Budget Cover Page

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-392,148, which is a -1.87 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$181,624.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.241930/100	\$0.260840/100
No-New-Revenue Tax Rate:	\$0.248695/100	\$0.000000/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.173983/100	\$0.000000/100
Voter-Approval Tax Rate:	\$0.241930/100	\$0.000000/100
Debt Rate:	\$0.061858/100	\$0.078394/100

Total debt obligation for City of West University Place secured by property taxes:
\$0



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of West University Place
Texas**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

TABLE OF CONTENTS

Introduction

Organization of the Budget Document	1
City Manager's Budget Message	2
West University Place at a Glance	9

City Council and Staff

City Council	13
City Management	14
Organizational Chart	15
Staffing Summary by Fund and Department	16

Budget Overview

Fund Structure	17
Department and Fund Relationship	18
Budget Objectives and Philosophy	19
Budget Process	22
Reader's Guide to the Budget	23
All Funds Summary	24
Budget Summary Comparison	25
Budget Summary Expenditures Comparison	26
Budget Summary Comparison – Major Funds	27
Revenue Budget Summary	28
Expenditure Budget Summary	29
Comparison of Property Taxes	30

Financial Forecast

Summary Discussion	31
Assumptions	33
General Fund	34
Debt Service Fund	36
Water and Sewer Fund	38
Solid Waste Fund	40

General Fund

Summary Discussion	43
Administration	51
Finance	57
Police	64
Fire	69
Public Works	73
Parks and Recreation	83

Debt Service Fund

Summary Discussion	93
--------------------------	----

Water and Sewer Fund

Summary Discussion	97
Finance – Utility Billing	102
Public Works – Operations	107

Solid Waste Fund

Summary Discussion	111
Curbside Solid Waste	118
Curbside Recycling	119
Curbside Green Waste Recycling	120

Internal Service Funds

Summary Discussion	121
Vehicle Replacement Fund	122
Technology Management Fund	126
Asset Replacement Fund	129
Employee Benefits Fund	134
Human Resources Fund	136

Special Revenue Funds

Summary Discussion	139
Parks Donation Fund	140
Friends of West University Parks Fund	141
Truancy Prevention Fund	142
Municipal Jury Fund	143
Court Technology Fund	144
Tree Replacement Fund	145
Court Security Fund	146
METRO Fund	147
Police State Forfeited Fund	148
Police Federal Forfeited Fund	149
Police Training Fund	150
Fire Training Fund	151
Good Neighbor Fund	152
Opioid Settlement Fund	153
Centennial Celebration Fund	154

Capital Projects Funds

Summary Discussion	155
Capital Project Fund	156
2022 General Certificates of Obligation Fund	157
Capital Reserve Fund	158
2025 General Certificates of Obligation Fund.....	159
Transportation Improvement Fund	160
2019 Certificate of Obligation Fund	161
Water/Sewer Capital Project Fund	162
2022 Water/Sewer Certificates of Obligation Fund	163
2025 Water/Sewer Certificates of Obligation Fund.....	164

Capital Improvement Plan

Table of Contents	166
Overview	167
Total Summary	170
Drainage	171
Facilities & Technology	176
Parks	184
Streets	190
Water	203
Wastewater	218
Projects on the Horizon	222

Appendix

Financial Policies	225
Budget Ordinance	251
Tax Levy Ordinance	255
Truth in Taxation Calculations	258
Strategic Plan	268
Glossary	276

ORGANIZATION OF THE BUDGET DOCUMENT

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

The budget is divided into the following sections:

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

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

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

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

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

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

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

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

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

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

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



ADMINISTRATION
3800 University Blvd.
West University Place, TX 77005

February 10, 2025

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

RE: Adopted 2025 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 2025 Budget for the period beginning January 1, 2025, and ending December 31, 2025.

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 2025 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 2025 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.

REVENUES

West U's total projected revenues for 2025 are approximately \$99.8 million, which is 25% more than the previous year's original adopted budget. Much of this increase is related to bond proceeds in 2025 to fund capital improvements for Facility Master Plan improvements as well as water and sewer utility improvements.



Revenue Actions Planned for 2025

- Reduce the adopted tax rate by 7.25% from \$0.26084 to \$0.24193 per \$100 assessed value
- Increase water rates by 7% and sewer rates by 3%, which would increase the cost by \$6.19/month for an average household using 9,600 gallons of water per month
- Increase solid waste fees by 3%, from \$36.38 to \$37.47 per month
- Simplification of ambulance service rate structure with increase to most base rates
- Adjust certain building fees to reflect market averages
- Adjustment to various Parks and Recreation fees and memberships

General Fund Revenues

General Fund revenues for 2025 are projected to be \$26.2 million, approximately \$1.67 million more than was budgeted the previous year. Over 40% of this increase is made up of ad valorem taxes, and another 20% comprises revenues from investment earnings. Much of the remaining increased revenue is due to increase in sales tax collections and transfer in from human resources fund for anticipated retirements this coming year.

The City's earnings from investments are expected to increase by approximately \$300,000, which is a significant increase from two years ago but a decline from actual earnings in 2024 due to Federal Reserve reducing rates over the recent past. 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 2025, 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 \$6.21 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 \$111.64 million, approximately \$12.34 million less than the Amended 2024 Budget. The majority of the reduction is from \$7 million budget amendment in 2024 to transfer funds to capital reserves, \$5 million decrease in capital mostly from rollover of projects reflected in 2025, and nearly \$1 million reduction in debt payments. Capital improvements consist of \$65.686 million in new CIP projects budgeted for this year, not including those rolled over from previous budget cycles.

West U Operations comprises all City-provided services, and includes expenditures from the General, Water and Sewer, and Solid Waste funds. These funds are estimated to increase 6.3% compared to the Adopted 2024 Budget.



Debt Service includes both the Debt Service Fund total expenditures and the Water and Sewer debt service and is estimated to decrease 12% from the Adopted 2024 Budget. The majority of this decrease is due to a decrease in bond payments, principal, and interest.

The chart below compares 2024 budgeted departmental expenditures to the 2025 budgeted departmental expenditures.

City of West University Place, Texas				
2024 Adopted vs. 2025 Adopted Budget				
Operating Department Expenditures Comparison				
	Adopted 2024	Adopted 2025	\$ Increase (Decrease) from 2024	% Increase (Decrease) from 2024
Admin	1,333,040	1,445,700	112,660	8.5%
City Council	48,450	186,600	138,150	285.1%
Legal	180,000	203,000	23,000	12.8%
Communications	320,500	367,300	46,800	14.6%
Finance	2,507,850	2,615,450	107,600	4.3%
Police	6,448,600	6,931,960	483,360	7.5%
Fire	4,411,500	4,659,250	247,750	5.6%
PW	4,028,050	4,433,725	405,675	10.1%
PARD	5,175,550	5,351,650	176,100	3.4%
Water & Sewer	8,804,357	9,274,412	470,055	5.3%
Solid Waste	2,070,750	2,084,077	13,327	0.6%
Total Operating Budget	35,328,647	37,553,124	2,224,477	6.3%

NOTABLE CHANGES IN 2025

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

City Council

City elections occur in odd years which accounts for \$45,000 of the increase. In addition, for 2025, there was also budgeted a special election should Council vote to call a bond election (\$55,000). Also, recodification of the City's ordinances was budgeted for \$40,000.

Finance Department

The City's electric service contract expires during 2025 so additional funds were budgeted for a potential increase with a new contract (\$40,000). Other notable changes was an increase in appraisal services provided by Harris Central Appraisal District (HCAD)



(\$26,000), addition of benefits to carrier service provided by our payroll provider (\$10,500), and an increase in our real & personal property insurance (\$28,700).

Police Department

In order to free up uniformed personnel's time performing civilian duties,

A new Support Services Manager position was budgeted to be added mid-year (\$57,900) which will allow the uniformed officer currently performing these tasks to be reassigned to law enforcement duties.

Public Works Department

Restructuring in the Public Works department began in 2024 and continued into 2025 with the shifting of the General Services Supervisor from 100% Solid Waste to 50% Solid Waste and 50% General Services, upgrade of a Facility Maintenance Technician (FMT) to a Sr. FMT (\$10,800), new Maintenance Worker I (\$62,500), increasing funding from the General Fund from 25% to 50% for the Capital Projects Manager (\$26,900). In addition, several smaller projects are planned in the facility maintenance division including new AC unit in the server room at the Rec Center (\$15,000), prepping, pressure washing and painting of fencing and outside walls at Rec Center (\$49,700), cleaning, prepping and epoxying floors at the Rec Center and Colonial Park pool (\$54,000).

Parks & Recreation

This budget 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 \$20,000 of in-kind support through fees for field use, water, electricity, and solid waste management, as well as room rentals. In addition, \$77,500 was budgeted for 50% capital project reimbursement to Tri Sports for numerous projects.

Information Technology (IT) Department

The City continues its investment in keeping up with the updating and modernizing of its IT infrastructure. The overall IT budget remained relatively the same with only a \$21,700 decrease.

Water & Sewer Fund

Per the recommendation of the rate study, this budget increases the water rates by 7% and the sewer rates by 3%, which will increase the monthly bill by \$6.19 for an average household using 9,600 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 2025 Budget includes a 3% increase (Senior/Disabled – \$0.55/month, and Regular – \$1.09/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 for an additional crew leader in Solid Waste, 50% of the General Services Supervisor position being charged to the General Fund and a small increase in disposal fees (both solid waste and recyclables).

Vehicle Replacement Fund

This fund enables the City to replace vehicles without increasing taxes or competing with operational demands. In 2025, West U will spend approximately \$796,000 to replace the following:

- Police – Unmarked sedan (\$35,000)
- Fire – Command vehicle (\$80,000)
- Fire – Ambulance (\$360,000)
- Parks – Two maintenance vehicles (\$145,000)
- Public Works – Dump truck (\$89,000)
- Public Works – Excavator with trailer (\$87,000)

Asset Replacement Fund

This fund enables the City to replace necessary items without increasing taxes or competing with operational demands. In 2025, the City will spend approximately \$206,000 to replace or repair the following items:

- Public Works
 - Facilities – two water pumps (\$17,000)
 - Operations – one pump (\$26,800) and two lift stations (\$48,000)
 - General Services – one grinder (\$11,100) and striper/driver system (\$23,900)
- Parks
 - Colonial Park Pool – 70 chaise lounges (\$28,500)
- Information Technology
 - One server (\$50,900)

CAPITAL IMPROVEMENT PROGRAM

As West U turned 100 this past year, the City continues to evaluate its investments in our citywide infrastructure. This year, Council requested that the 5-Year Capital Improvement Program (CIP) be extended to a 10-Year CIP. Typically, Council would approve the CIP during the budget process, but because of this extension only the first year of the CIP was approved with staff returning in early 2025 to discuss the rest of the projects.



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

During the preparation of the 2025 Budget, the City discussed major investments in West U's water systems, along with the drainage and street improvements on the west side of the city and the Facility Master Plan.

The 2025 CIP budget has approximately \$16.25 million budgeted for pay-as-you-go projects regarding water, facilities, equipment and ERP software replacement – with 2025 total for CIP estimated to be \$41.056 million. Approximately 46% of the total 2025 estimated CIP is anticipated to be funded through municipal bonds for water, drainage, facilities, streets, and sidewalks.

The CIP reflects the needs and priorities of both the West U community and the City organization, with approximately 17% of the ten-year CIP being devoted to water/sewer projects, and a further 62% related to drainage.

Notable projects for 2025 include:

- Continued design work on the Westside Drainage Project – Trunk Line
- Construction of Phase 2 of the Facilities Master Plan (FMP) which will construct a new Community Center/Senior Center/Library building
- Additional funding for the remainder of the ERP software replacement
- Design work for Phase 3 of the FMP – new City Hall (the FMP was amended after adopting the 2025 Budget, which originally budgeted funds for the design of a new Fire Station.)
- Replace the existing decomposed granite Recreation Center jogging track with an all-weather surface track
- Continued repairs and replacements to sidewalks and roadways
- Pedestrian safety and mobility improvements in coinciding with FMP phased improvements
- Water improvements including Wakeforest water plant distribution line replacement, and improvements to the Wakeforest and Milton water plants

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 sixth year in a row
- Prioritizes public safety, which further strengthens our residential character
- Focuses on employee retention and recruitment through a competitive compensation package
- Continues funding for the Capital Improvement Program
- Continues the updating of our technology 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 2025 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 September 3, the public hearing on September 16, and the final Council meeting focused on adopting this budget on September 23. 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 2025 budget that maintains West U's sound financial standing. I feel fortunate to be a member of such a dedicated team that works hard each day to ensure that the City of West University Place continues to be a great place to live and work.

Respectfully submitted,

David J. Beach
City Manager

WEST UNIVERSITY PLACE AT A GLANCE

History

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

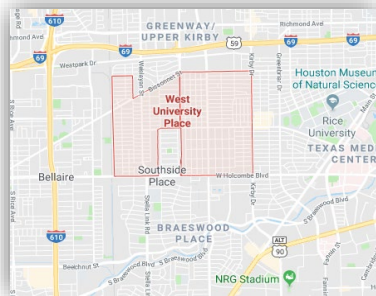
The area's proximity to Rice University, then Rice Institute, led to the name "West University Place." In the 1920s two Rice University students named the city's streets based on names taken from a college English literature book. Hence, many streets are named after authors such as Lord Byron, Samuel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



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

City Government

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

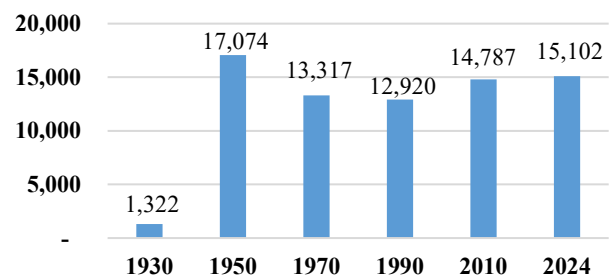


Location

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

Population

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



Demographics

Established

January 2, 1924

Government

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

County

Harris County

School District

Houston Independent School District

Area

2.0 square miles

Climate

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

Population

15,102

Bond Rating

Standards and Poors Global
Ratings AAA

ISO Rating

Class 1

Source: United States Census; 2024

Location

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

Age

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

Education

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

Household Income

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

Economy

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

Principal Property Taxpayers

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

Principal Employers

Southwestern Bell
West University Elementary
City of West University
Place

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

Recognition

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

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

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

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

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

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

The City of West University Place has been recognized by the Government Finance Officers Association for Excellence in Financial Reporting 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 of a public water system that goes above and beyond the minimum standards in protecting public health and ensures reliable operation of the water system.

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



CITY OF WEST UNIVERSITY PLACE 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

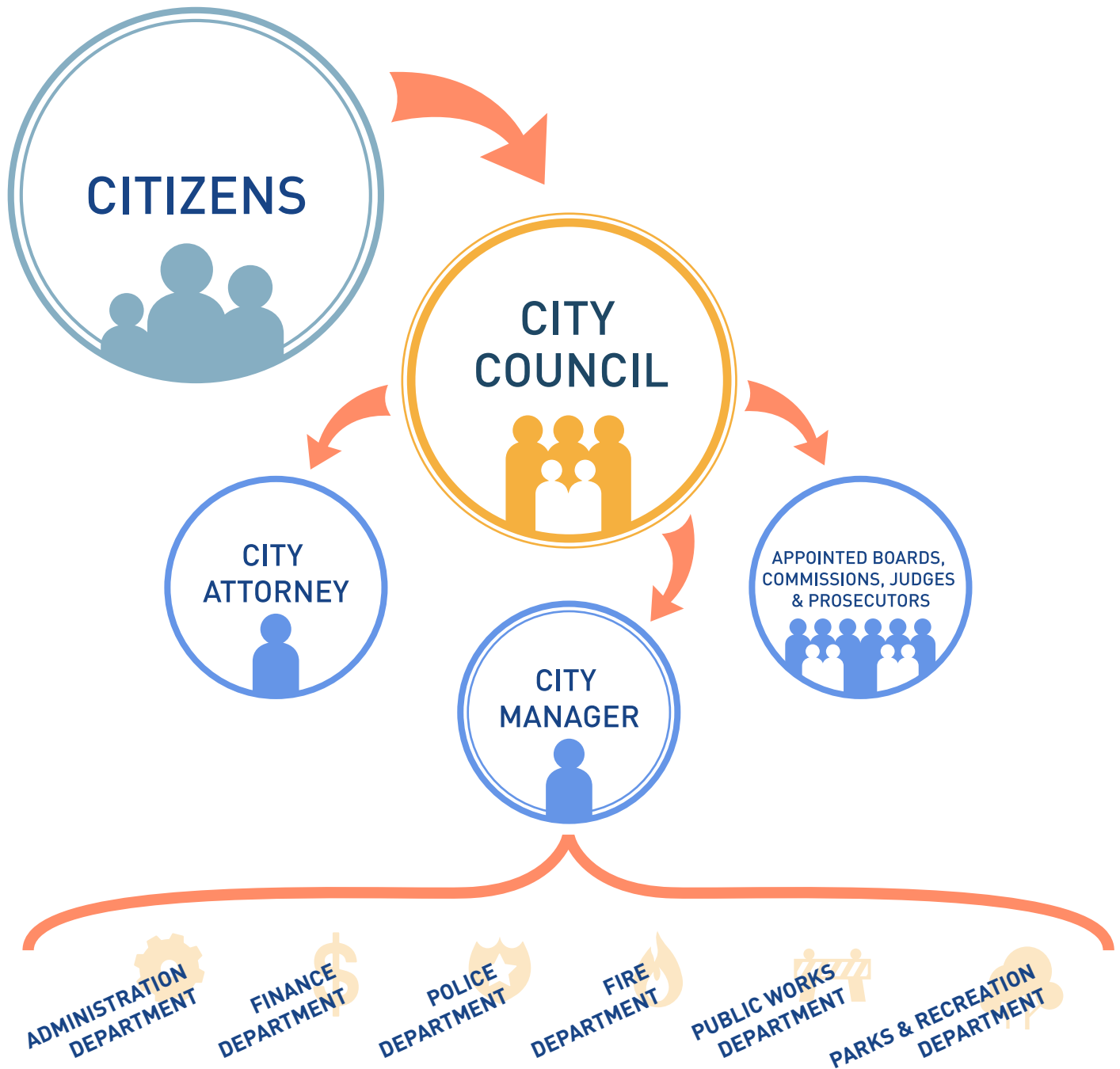
David Beach	City Manager
Thelma Gilliam	City Secretary
Loren Smith, Olson & Olson LLP	City Attorney
Robert Loper	Municipal Court Judge

Position

City Management

Ken Walker	Police Chief
James Novak	Interim Fire Chief
Marie Kalka	Finance Director
James Urban	Human Resources Director
Russell Brown	Information Technology Director
Susan White	Parks & Rereation Director
Danny Cameron	Public Works Director

Title



CITY OF WEST UNIVERSITY PLACE

STAFFING SUMMARY BY FUND AND DEPARTMENT

	2022	2023	2024	2025
General Fund				
Administration	7	8	8	8
Finance	6	6	6	6
Police	39	39	40	41
Fire	23	23	23	23
Public Works	20	20	21	24
Parks & Recreation	12	12	14	14
Total General Fund	107	108	112	116
Water & Sewer Fund				
Finance	2	2	2	2
Public Works	11	11	10	10
Total Water & Sewer Fund	13	13	12	12
Solid Waste Fund	7	7	7	7
Technology Management Fund	4	4	4	4
TOTAL ALL FUNDS	131	132	135	139

FUND STRUCTURE

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

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

Governmental Funds

100 Debt Service Fund

101 General Fund

Capital Projects Funds

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

Special Revenue Funds

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

Proprietary Funds

Enterprise Funds

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

Capital Projects Funds

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

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

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

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

Basis of Budgeting

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

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

Budget Procedures

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

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

Departments prepare the revenue budget with input from Finance, where needed, and subsequent review by appropriate departments and the City Manager. Property tax revenue is budgeted using data provided in the certified estimated or certified tax rolls received from Harris

Central Appraisal District. All other revenues are budgeted with the use of comparative financial information provided by the prior year's actual revenue, current year estimated revenue, and known factors that may affect receipt of revenue.

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

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

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

Budget Amendments

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

Transfer of Appropriations

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

Emergency Appropriations

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

BUDGET PROCESS

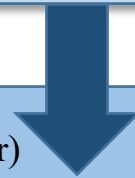
Staff Budget Development (June - July)

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



Staff Budget Review (July - August)

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



Council Budget Review and Adoption (August - September)

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

READER'S GUIDE TO THE BUDGET

This document has been prepared to help the reader learn and understand issues affecting the community of West University Place. The primary function of a City Budget is to provide a financial plan for the coming year. West University Place's Budget is no exception and as such contains financial schedules and statistics.

Financial plans cannot be prepared without defining what the organization intends to accomplish and how it intends to go about reaching its goals. Therefore, the annual operating budget serves as a policy document that presents the major policies governing the management of the City. It is also an action plan to give the public, elected officials and City staff information about what the City intends to accomplish. Finally, the annual operating budget functions as a tool, formally communicating the City's financial and operating plan for the coming year.

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

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

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

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

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

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

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Taxes-Ad Valorem	19,304,351	20,295,225	21,050,937	20,872,174	20,686,314
Taxes-Sales & Use	1,700,938	1,694,035	1,500,000	1,713,000	1,700,000
Taxes-Other	14,670	23,212	20,000	25,500	25,000
Taxes-Franchise	967,370	936,596	878,000	915,900	908,000
Licenses & Permits	1,316,648	1,113,268	994,000	1,058,000	1,100,500
Intergovernmental	1,455,871	9,440,955	2,781,200	3,904,853	1,349,900
Charges for Services	16,056,721	17,584,984	16,697,700	16,468,300	17,731,550
Fines & Forfeitures	262,981	239,476	251,400	270,600	260,000
Miscellaneous Rev	11,945,295	5,909,144	1,923,600	6,309,105	3,252,700
Transfers In	37,257,754	15,593,434	9,211,157	20,576,457	35,029,507
Bond Proceeds	49,736,260	-	-	-	17,780,000
Total Revenues	140,018,860	72,830,330	55,307,994	72,113,889	99,823,471
Expenditures By Department					
Administration	3,441,107	3,684,365	4,360,090	3,751,018	4,975,300
Finance	9,306,145	10,727,627	10,597,707	10,647,060	9,633,413
Police	4,881,491	4,872,434	5,433,600	5,368,900	5,890,110
Fire	3,437,402	3,530,483	3,899,700	3,906,900	4,221,600
Public Works	9,034,329	10,422,373	10,068,800	11,503,870	11,495,457
Parks & Recreation	3,763,453	4,372,531	5,883,050	5,455,850	5,142,200
Capital Projects	4,197,086	8,591,834	2,075,000	16,341,197	39,678,000
Technology Management	1,874,520	1,957,169	2,072,900	2,202,900	2,278,800
Transfers Out	37,257,755	15,593,434	9,211,157	20,751,457	35,029,507
Total Expenditures	77,193,289	63,752,250	53,602,004	79,929,153	118,344,387
Net Revenues (Expenditures)	62,825,571	9,078,080	1,705,990	(7,815,264)	(18,520,916)

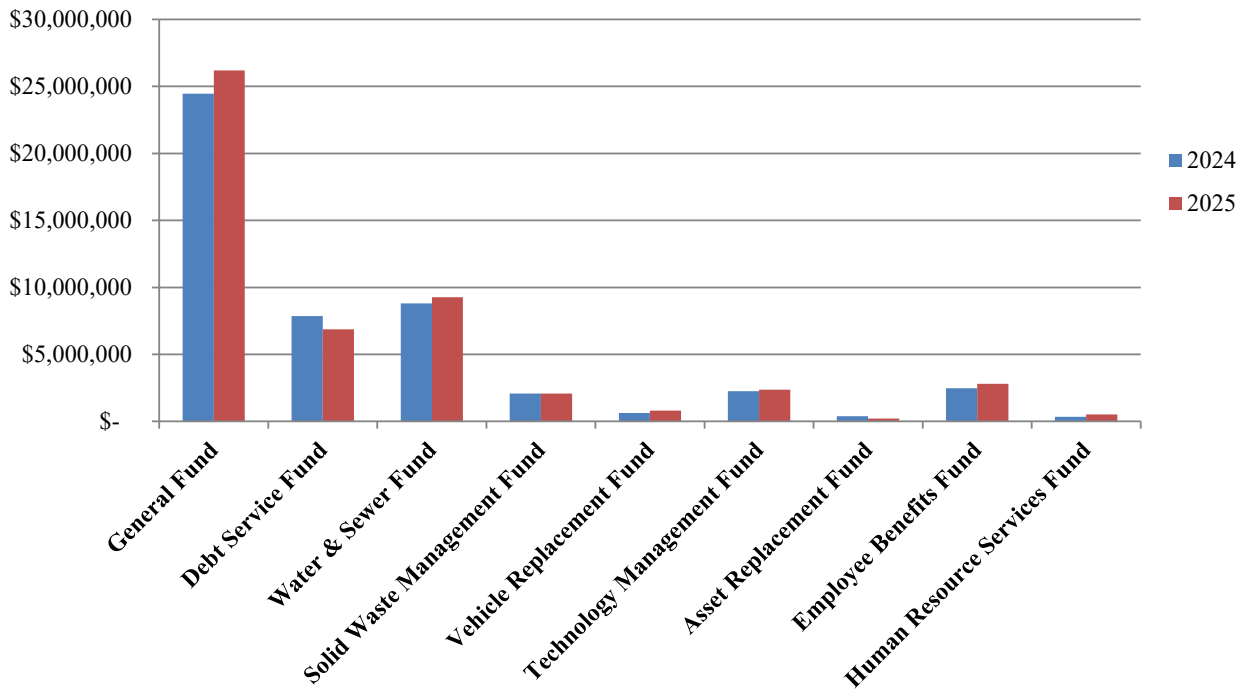
CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2025 Combined Summary of Revenues, Expenditures and Fund Balance/Retained Earnings

	Beginning Balance (Estimated)	Revenue Sources				Expenditures and Transfers Out	Ending Balance
		Taxes	Licenses, Permits, Fees & Charges for Services	Other	Total		
General Fund	\$ 7,742,961	\$ 18,017,828	\$ 4,751,400	\$ 3,446,100	\$ 26,215,328	\$ 26,194,635	\$ 7,763,654
Debt Service Fund	1,222,898	5,301,486		1,614,457	6,915,943	6,876,663	1,262,178
Water and Sewer Fund	2,320,581		9,250,500	55,100	9,305,600	9,274,412	2,351,769
Solid Waste Fund	482,397		2,033,700	27,100	2,060,800	2,084,077	459,120
Capital Project Fund*	2,999,572	-	-	15,730,000	15,730,000	18,195,213	534,359
2022 General CO Fund*	21,132,636	-	-	540,000	540,000	18,571,808	3,100,828
Capital Reserve Fund*	20,865,272	-	-	441,000	441,000	15,550,000	5,756,272
2025 General CO Fund*	-			17,780,000	17,780,000	17,780,000	-
Transportation Improvement Fund*	9,733,558	-	-	1,384,000	1,384,000	10,591,535	526,024
2019 CO Fund*	-	-	-	-	-	-	-
Water and Sewer Capital Fund*	2,554,493	-	-	777,000	777,000	2,802,031	529,462
2022 W/S CO Fund*	21,317,552	-	-	238,700	238,700	21,146,102	410,150
2025 W/S CO Fund*	-	-	-	10,458,000	10,458,000	10,458,000	-
Vehicle Replacement Fund	3,309,347	-	-	735,150	735,150	796,000	3,248,497
Technology Management Fund	601,175	-	-	2,406,400	2,406,400	2,368,100	639,475
Asset Replacement Fund	4,981,326	-	-	711,200	711,200	206,200	5,486,326
Employee Benefit Fund	1,342,686	-	2,751,450	60,400	2,811,850	2,807,300	1,347,236
Human Resources Services Fund	631,497	-	-	253,000	253,000	522,300	362,197
Parks Fund	213,551	-	-	60,900	60,900	226,000	48,451
Friends of West U Parks Fund	-	-	-	67,600	67,600	67,600	-
Truancy Prevention Fund	38,472	-	-	10,800	10,800	10,000	39,272
Municipal Jury Fund	794	-	-	200	200	100	894
Court Technology Fund	43,874	-	-	10,200	10,200	4,000	50,074
Tree Replacement Fund	394,161	-	45,000	14,400	59,400	110,000	343,561
Court Security Fund	81,959	-	-	12,600	12,600	14,500	80,059
METRO Fund	499,666	-	-	810,100	810,100	1,094,000	215,766
Police State Forfeited Property Fund	34,000	-	-	1,200	1,200	-	35,200
Police Federal Forfeited Property Fund	78,531	-	-	21,600	21,600	-	100,131
Police Training Fund	46,186	-	-	3,900	3,900	-	50,086
Fire Training Fund	17,604	-	-	600	600	-	18,204
Good Neighbor Fund	3,551	-	-	100	100	2,500	1,151
Opioid Settlement Fund	11,946	-	-	300	300		12,246
Centennial Celebration Fund	5,700	-	-	-	-	-	5,700
Total All Funds	\$ 102,707,946	\$ 23,319,314	\$ 18,832,050	\$ 57,672,107	\$ 99,823,471	\$ 167,753,076	\$ 34,778,342

*includes 2024 expenditure carryovers to tie out fund balance.

CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY EXPENDITURES COMPARISON
Comparison of 2024 Budget to 2025 Budget

	2024	2025	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
General Fund	\$ 24,453,540	\$ 26,194,635	\$ 1,741,095	7.12%
Debt Service Fund	7,857,557	6,876,663	(980,894)	-12.48%
Total	32,311,097	33,071,298	760,201	2.35%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	8,804,357	9,274,412	470,055	5.34%
Solid Waste Management Fund	2,070,750	2,084,077	13,327	0.64%
Total	10,875,107	11,358,489	483,382	4.44%
<u>Internal Service Fund Types:</u>				
Vehicle Replacement Fund	613,000	796,000	183,000	29.85%
Technology Management Fund	2,249,800	2,368,100	118,300	5.26%
Asset Replacement Fund	370,900	206,200	(164,700)	-44.41%
Employee Benefits Fund	2,478,400	2,807,300	328,900	13.27%
Human Resource Services Fund	332,700	522,300	189,600	56.99%
Total	6,044,800	6,699,900	655,100	10.84%
TOTAL ALL FUND TYPES	\$ 49,231,004	\$ 51,129,687	\$ 1,898,683	3.86%



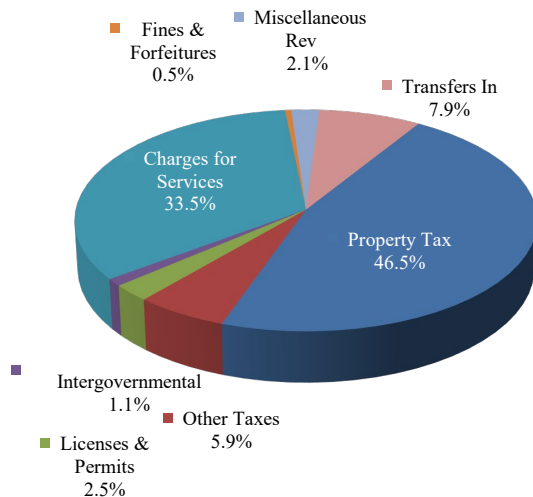
**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON MAJOR FUNDS
2025 BUDGET AT A GLANCE**

	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
Revenues					
Property Tax	\$ 15,384,828	\$ 5,301,486	\$ -	\$ -	\$ 20,686,314
Other Taxes	2,633,000	-	-	-	2,633,000
Licenses & Permits	1,100,500	-	-	-	1,100,500
Intergovernmental	474,800	-	-	-	474,800
Charges for Services	3,650,900	-	9,250,500	2,033,700	14,935,100
Fines & Forfeitures	210,800	-	-	-	210,800
Miscellaneous Rev	818,500	49,000	55,100	27,100	949,700
Transfers In	1,942,000	1,565,457	-	-	3,507,457
Total Revenues	\$ 26,215,328	\$ 6,915,943	\$ 9,305,600	\$ 2,060,800	\$ 44,497,671

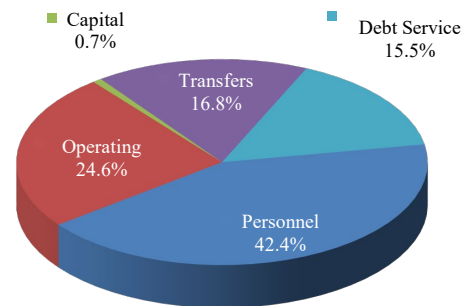
Expenditures					
Personnel	\$ 16,893,025	\$ -	\$ 1,289,100	\$ 651,377	\$ 18,833,502
Operating	6,177,460	-	3,874,655	887,600	10,939,715
Capital	159,700	-	155,000	9,000	323,700
Transfers	2,964,450	-	3,955,657	536,100	7,456,207
Debt Service	-	6,876,663	-	-	6,876,663
Total Expenditures	\$ 26,194,635	\$ 6,876,663	\$ 9,274,412	\$ 2,084,077	\$ 44,429,787

* Includes all capital funds

2025 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER, AND SOLID WASTE FUNDS



2025 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND CAPITAL PROJECT FUNDS



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

	Actual 2022	Actual 2023	Budget 2024	Estimated 2024	Adopted 2025
<u>Governmental Funds</u>					
General Fund	\$ 23,912,075	\$ 29,459,473	\$ 24,543,963	\$ 25,448,900	\$ 26,215,328
Debt Service Fund	6,282,996	8,698,685	7,926,931	7,955,031	6,915,943
<u>Enterprise Funds</u>					
Water and Sewer Fund	8,585,176	9,543,309	8,810,800	8,977,100	9,305,600
Solid Waste Fund	1,857,606	1,927,986	1,992,700	1,990,980	2,060,800
<u>Special Revenue Funds</u>					
Parks Donation Fund	60,228	65,779	57,800	64,200	60,900
Friends of West University Parks Fund	137,498	104,475	1,160,000	974,465	67,600
Truancy Prevention Fund	10,661	9,469	7,400	11,500	10,800
Municipal Jury Fund	260	195	100	200	200
Court Technology Fund	8,721	8,801	6,900	11,000	10,200
Tree Replacement Fund	38,969	28,061	42,500	69,600	59,400
Court Security Fund	11,524	11,957	8,300	13,800	12,600
METRO Fund	853,747	859,574	755,000	866,200	810,100
Police State Forfeited Property Fund	430	1,537	600	1,600	1,200
Police Federal Forfeited Property Fund	20,867	18,782	20,900	32,700	21,600
Police Training Fund	2,528	3,967	3,200	8,100	3,900
Fire Training Fund	13,479	5,063	300	800	600
Good Neighbor Fund	44	159	2,600	2,700	100
Opioid Settlement Fund	-	11,346	200	600	300
Centennial Celebration Fund	-	83,100	50,000	57,600	-
<u>Internal Service Funds</u>					
Vehicle Replacement Fund	788,663	933,966	919,700	1,084,600	735,150
Technology Management Fund	2,078,105	2,242,638	2,247,300	2,278,900	2,406,400
Asset Replacement Fund	1,354,338	1,195,458	982,100	1,135,725	711,200
Employee Benefits Fund	2,016,381	2,005,691	2,462,300	2,065,900	2,811,850
Human Resources Services Fund	257,629	258,389	242,000	257,000	253,000
<u>Capital Projects Funds</u>					
Capital Project Fund	724,960	3,360,112	236,000	4,945,000	15,730,000
2022 General Certificates of Obligation Fund	49,924,941	5,372,712	279,000	2,388,088	540,000
Capital Reserve Fund	14,891,413	3,023,471	287,400	7,937,000	441,000
2025 General Certificates of Obligation Fund	-	-	-	-	17,780,000
Transportation Improvement Fund	1,794,040	1,785,695	1,291,500	1,621,600	1,384,000
2019 Certificate of Obligation Fund	4,826	15,792	3,300	8,000	-
Water & Sewer Capital Projects Fund	940,717	668,140	728,500	797,000	777,000
2022 W/S Certificates of Obligation Fund	23,446,039	1,126,549	238,700	1,108,000	238,700
2025 W/S Certificates of Obligation Fund	-	-	-	-	10,458,000
TOTAL	\$ 140,018,860	\$ 72,830,329	\$ 55,307,994	\$ 72,113,889	\$ 99,823,471

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

	Actual 2022	Actual 2023	Budget 2024	Estimated 2024	Adopted 2025
<u>Governmental Funds</u>					
General Fund	\$ 25,127,365	\$ 24,309,268	\$ 24,453,540	\$ 31,188,425	\$ 26,194,635
Debt Service Fund	6,301,818	8,488,806	7,857,557	7,857,557	6,876,663
<u>Enterprise Funds</u>					
Water and Sewer Fund	7,468,849	8,495,285	8,804,357	9,139,951	9,274,412
Solid Waste Fund	1,767,946	1,996,069	2,070,750	2,068,155	2,084,077
<u>Special Revenue Funds</u>					
Parks Donation Fund	35,339	18,364	20,000	28,300	226,000
Friends of West University Parks Fund	122,975	108,833	1,160,000	974,000	67,600
Truancy Prevention Fund	-	-	-	-	10,000
Municipal Jury Fund	-	-	-	-	100
Court Technology Fund	3,046	279	4,000	4,000	4,000
Tree Replacement Fund	-	28,370	50,000	53,000	110,000
Court Security Fund	375	125	9,500	4,500	14,500
METRO Fund	925,000	815,000	800,000	800,000	1,094,000
Police State Forfeited Property Fund	-	-	-	-	-
Police Federal Forfeited Property Fund	-	13,168	-	-	-
Police Training Fund	-	-	-	-	-
Fire Training Fund	12,604	4,254	-	-	-
Good Neighbor Fund	-	-	2,500	2,500	2,500
Opioid Settlement Fund	-	-	-	-	-
Centennial Celebration Fund	-	50,132	50,000	84,868	-
<u>Internal Service Funds</u>					
Vehicle Replacement Fund	590,837	552,205	613,000	1,438,000	796,000
Technology Management Fund	1,982,620	2,134,071	2,249,800	2,379,800	2,368,100
Asset Replacement Fund	1,329,003	380,371	370,900	515,900	206,200
Employee Benefits Fund	2,007,399	2,001,986	2,478,400	1,973,900	2,807,300
Human Resources Services Fund	165,847	280,799	332,700	175,100	522,300
<u>Capital Projects Funds</u>					
Capital Project Fund	574,243	456,102	200,000	5,579,554	15,655,000
2022 General Certificates of Obligation Fund	24,049,849	5,766,034	-	6,737,222	-
Capital Reserve Fund	1,130,960	3,458,181	200,000	4,900,000	15,550,000
2025 General Certificates of Obligation Fund	-	-	-	-	17,780,000
Transportation Improvement Fund	1,497,846	2,053,804	1,200,000	400,000	5,044,000
2019 Certificate of Obligation Fund	140,476	34,032	-	308,243	-
Water & Sewer Capital Projects Fund	1,825,316	714,254	675,000	679,178	1,199,000
2022 W/S Certificates of Obligation Fund	133,577	1,592,459	-	2,637,000	-
2025 W/S Certificates of Obligation Fund	-	-	-	-	10,458,000
TOTAL	\$ 77,193,289	\$ 63,752,250	\$ 53,602,004	\$ 79,929,153	\$ 118,344,387

**Comparison of Property Taxes
Tax Year 2023 vs. 2024**

	Tax Year 2023		Tax Year 2024		Monthly Increase/ (Decrease)
	Levy Rate per \$100	Monthly Cost*	Levy Rate per \$100	Monthly Cost*	
Maintenance & Operations	\$0.182446	\$224.63	\$0.180072	\$236.33	\$11.69
Debt Service	\$0.078394	\$96.52	\$0.061858	\$81.18	(\$15.34)
Total	\$0.260840	\$321.15	\$0.241930	\$317.51	(\$3.64)
Average Residential Taxable Value	\$1,477,469		\$1,574,881		

* Based on Average Residential Taxable Value

**Average Residential Property Tax Impact
Tax Year 2023 vs. 2024**

	Tax Year 2023	Tax Year 2024	Tax Year 2024
	@ Actual Rate	@ No-New- Revenue (NNR) Rate	@ Adopted Rate
Average Taxable Value - Residential	\$1,477,469	\$1,574,881	\$1,574,881
Tax Rate per \$100 Assessed Value	0.26084	0.24870	0.24193
Average Annual Tax	\$3,853.83	\$3,916.65	\$3,810.11
Average Monthly Tax	\$321.15	\$326.39	\$317.51
	2024 Adopted vs. 2023 NNR	2024 NNR vs. 2022 Actual	2024 Adopted vs. 2022 Actual
Value Increase (Decrease)		\$97,412	\$97,412
Tax Increase (Decrease) from Value	\$0.00	\$242.26	\$235.67
Tax Increase (Decrease) from Rate	-\$106.54	-\$179.44	-\$279.39
Average Taxpayer Annual Tax Increase (Decrease)	-\$106.54	\$62.82	-\$43.72
Increase (Decrease) per month	-\$8.88	\$5.24	-\$3.64
% Increase (Decrease) YTY		1.63%	-1.13%

FINANCIAL FORECAST

FISCAL YEARS 2026 - 2029

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 2026 through 2029. 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 Ten-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 15% for both water and sewer services. The majority of the out-year increases are due to increases 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 with 3% rate increases, 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 structurally imbalanced in the out years presented, resulting from using a more conservative collection rate as well as conservative earnings on investments. Beginning in 2028, if the debt projected is issued, the City will need to increase the tax rate slightly to ensure ample fund balance 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		2026	2027	2028	2029
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		2026	2027	2028	2029
Water Service	%	10%	10%	15%	15%
Sewer Service	%	10%	10%	15%	15%
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		2026	2027	2028	2029
Solid Waste Collection	%	3.0%	3.0%	3.0%	3.0%
Solid Waste Special Collection	%	0%	0%	0%	0%
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					

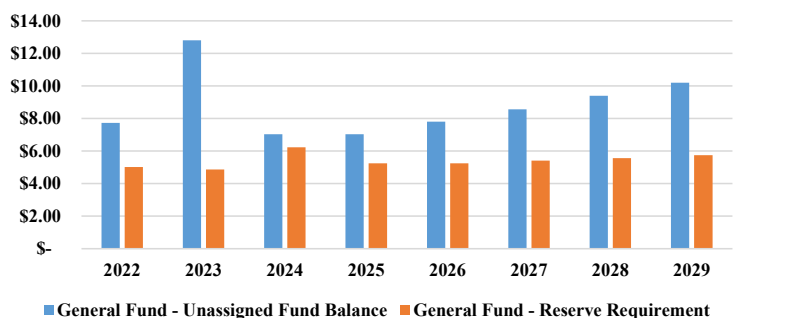
DEBT SERVICE FUND ASSUMPTIONS					
ISSUANCE SERIES		2026	2027	2028	2029
Issuance Amount	\$	\$ 39,080,000	\$ 231,516,917	\$ 30,748,025	\$ 22,244,000
Interest Rate		4.75%	5.00%	5.00%	5.00%
Allocation to Water & Sewer Fund		56%	12%	3%	60%
Bond Term in Years		30	30	30	30

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

	Actual 2022	Actual 2023	Estimated 2024	Adopted 2025
REVENUES				
Ad Valorem Taxes	13,423,779	14,085,338	14,538,700	15,384,828
Sales Taxes	1,700,938	1,694,035	1,713,000	\$ 1,700,000
Franchise Taxes	967,370	936,596	915,900	\$ 908,000
Other Taxes	14,670	23,212	25,500	\$ 25,000
TOTAL TAXES	\$ 16,106,756	\$ 16,739,182	\$ 17,193,100	\$ 18,017,828
Permits, Licenses and Fees	1,316,648	1,113,268	1,058,000	1,100,500
Charges for Services	3,789,768	4,326,995	3,639,700	3,650,900
Fines and Forfeitures	212,829	198,374	211,400	210,800
Investment Earnings	169,137	792,315	1,121,500	700,600
Other Revenue	668,737	4,552,539	626,100	592,700
Transfers In	1,648,200	1,736,800	1,599,100	1,942,000
TOTAL REVENUES	\$ 23,912,075	\$ 29,459,473	\$ 25,448,900	\$ 26,215,328
EXPENDITURES BY DEPARTMENT				
Administration	1,594,662	1,694,749	1,740,450	2,202,600
Finance	1,825,539	1,980,135	2,159,968	2,371,150
Police	5,663,991	5,808,666	6,383,900	6,931,960
Fire	3,875,598	4,045,529	4,418,700	4,659,250
Public Works	3,533,533	3,679,455	4,236,957	4,433,725
Parks & Recreation	4,149,042	4,745,734	4,926,050	5,351,650
Transfers Out	4,485,000	2,355,000	7,322,400	244,300
TOTAL EXPENDITURES	\$ 25,127,365	\$ 24,309,268	\$ 31,188,425	\$ 26,194,635
NET REVENUES (EXPENDITURES)	\$ (1,215,289)	\$ 5,150,205	\$ (5,739,525)	\$ 20,693
BEGINNING FUND BALANCE	9,547,570	8,332,281	13,482,486	7,742,961
ENDING FUND BALANCE	\$ 8,332,281	\$ 13,482,486	\$ 7,742,961	\$ 7,763,654
ASSIGNED*	211,000	258,900	274,300	282,500
RESTRICTED**	397,955	416,762	434,762	452,762
UNASSIGNED FUND BALANCE	\$ 7,723,326	\$ 12,806,824	\$ 7,033,899	\$ 7,028,392
Minimum Unassigned Fund Balance	\$ 5,025,473	\$ 4,861,854	\$ 6,237,685	\$ 5,238,927
Over/(Under) Minimum	\$ 2,697,853	\$ 7,944,971	\$ 796,214	\$ 1,789,465

* Assigned for City Manager's Contract

** Restricted for PEG fees



	Forecast			
	2026	2027	2028	2029
REVENUES				
Ad Valorem Taxes	\$ 15,984,828	\$ 16,584,828	\$ 17,184,828	\$ 17,784,828
Sales Taxes	1,734,000	1,768,680	1,804,054	1,840,135
Franchise Taxes	908,000	908,000	908,000	908,000
Other Taxes	25,000	25,000	25,000	25,000
TOTAL TAXES	\$ 18,651,828	\$ 19,286,508	\$ 19,921,882	\$ 20,557,963
Permits, Licenses and Fees	1,133,515	1,167,520	1,202,546	1,238,622
Charges for Services	3,760,427	3,873,240	3,989,437	4,109,120
Fines and Forfeitures	217,124	223,638	230,347	237,257
Investment Earnings	721,618	743,267	765,565	788,531
Other Revenue	610,481	628,795	647,659	667,089
Transfers In	1,942,000	1,942,000	1,942,000	1,942,000
TOTAL REVENUES	\$ 27,036,993	\$ 27,864,968	\$ 28,699,435	\$ 29,540,583

EXPENDITURES BY DEPARTMENT

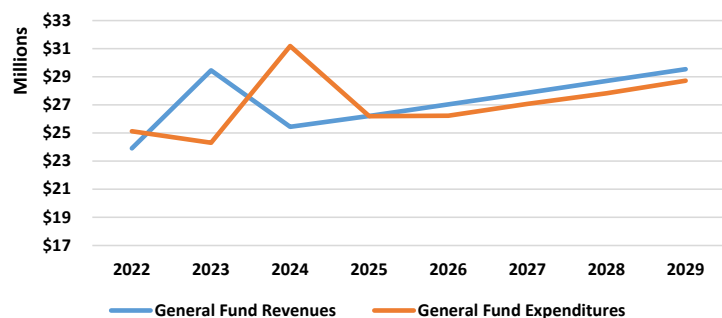
Administration	2,012,002	2,123,862	2,136,078	2,251,660
Finance	2,442,285	2,515,553	2,591,020	2,668,750
Police	7,065,759	7,277,732	7,496,064	7,720,945
Fire	4,589,011	4,726,681	4,868,481	5,014,536
Public Works	4,433,043	4,566,034	4,703,015	4,844,106
Parks & Recreation	5,441,851	5,605,106	5,773,259	5,946,457
Transfers Out	251,629	259,178	266,953	274,962
TOTAL EXPENDITURES	\$ 26,235,578	\$ 27,074,145	\$ 27,834,870	\$ 28,721,416

NET REVENUES (EXPENDITURES)	\$ 801,415	\$ 790,823	\$ 864,566	\$ 819,167
BEGINNING FUND BALANCE	\$ 7,763,654	\$ 8,565,069	\$ 9,355,892	\$ 10,220,457
ENDING FUND BALANCE	\$ 8,565,069	\$ 9,355,892	\$ 10,220,457	\$ 11,039,625
ASSIGNED*	290,500	298,500	306,500	314,500
RESTRICTED**	472,762	492,762	512,762	532,762
UNASSIGNED FUND BALANCE	\$ 7,801,807	\$ 8,564,630	\$ 9,401,195	\$ 10,192,363

* Assigned for City Manager's Contract

** Restricted for PEG fees

Minimum Unassigned Fund Balance	\$ 5,247,116	\$ 5,414,829	\$ 5,566,974	\$ 5,744,283
Over/(Under) Minimum	\$ 2,554,692	\$ 3,149,801	\$ 3,834,222	\$ 4,448,079



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

	Actual 2022	Actual 2023	Estimated 2024	Adopted 2025
REVENUES				
Current Year Property Taxes	\$ 5,825,041	\$ 6,115,363	\$ 6,289,474	\$ 5,257,486
Prior Year Property Taxes	21,786	42,662	20,000	20,000
Penalty and Interest	33,744	51,862	24,000	24,000
Earnings on Investments	34,037	68,627	60,600	49,000
Transfer from 2022 CO Fund	750	926,730	-	-
Transfer from 2022 W&S CO Fund	(0)	828,441	-	-
Transfer from Water & Sewer Fund	367,637	665,000	1,560,957	1,565,457
TOTAL REVENUE	\$ 6,282,996	\$ 8,698,685	\$ 7,955,031	\$ 6,915,943
EXPENDITURES				
Bond Principal	\$ 4,885,000	\$ 5,475,000	\$ 4,485,000	\$ 3,650,000
Interest on Bonds	1,411,629	3,006,481	3,369,257	3,223,363
Fiscal Agent Fees	4,050	3,825	3,300	3,300
Issuance Costs	1,139	3,500	-	-
Payment to Refunded Bond Escrow	-	-	-	-
TOTAL EXPENDITURES	\$ 6,301,818	\$ 8,488,806	\$ 7,857,557	\$ 6,876,663
NET REVENUES (EXPENDITURES)	\$ (18,822)	\$ 209,879	\$ 97,474	\$ 39,280
BEGINNING WORKING CAPITAL	934,367	915,545	1,125,425	1,222,899
ENDING WORKING CAPITAL	\$ 915,545	\$ 1,125,425	\$ 1,222,899	\$ 1,262,179
10% of Annual Debt Service fund balance				
Property Tax Debt Requirement	\$ 5,928,992	\$ 7,816,481	\$ 6,293,300	\$ 5,307,906

	Forecast			
	2026	2027	2028	2029
REVENUES				
Current Year Property Taxes	\$ 5,734,789	\$ 9,780,524	\$ 16,492,984	\$ 18,670,165
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	50,470	51,984	53,544	55,150
Transfer from 2022 CO Fund	-	-	-	-
Transfer from 2022 W&S CO Fund	-	-	-	-
Transfer from Water & Sewer Fund	2,161,206	3,535,781	5,280,875	5,399,300
TOTAL REVENUE	\$ 7,991,185	\$ 13,413,751	\$ 21,873,628	\$ 24,171,627
EXPENDITURES				
Bond Principal	\$ 3,725,000	\$ 4,205,000	\$ 4,620,000	\$ 5,760,000
Interest on Bonds	4,170,995	9,111,305	17,153,859	18,309,465
Fiscal Agent Fees	4,000	5,000	6,000	7,500
Issuance Costs	-	-	-	-
Payment to Refunded Bond Escrow	-	-	-	-
TOTAL EXPENDITURES	\$ 7,899,995	\$ 13,321,305	\$ 21,779,859	\$ 24,076,965
NET REVENUES (EXPENDITURES)	\$ 91,190	\$ 92,446	\$ 93,769	\$ 94,662
BEGINNING WORKING CAPITAL	1,262,179	1,353,369	1,445,815	1,539,584
ENDING WORKING CAPITAL	\$ 1,353,369	\$ 1,445,815	\$ 1,539,584	\$ 1,634,246
10% of Annual Debt Service fund balance	790,000	1,332,131	2,177,986	2,407,696
Property Tax Debt Requirement	\$ 5,734,789	\$ 9,780,524	\$ 16,492,984	\$ 18,670,165

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

	Actual 2022	Actual 2023	Estimated 2024	Adopted 2025
REVENUES				
Water Service	5,107,030	5,922,374	5,479,600	5,811,100
Sewer Service	3,181,576	3,410,920	3,250,000	3,311,400
Penalties	50,207	63,350	51,000	50,000
Connection Fee	90,630	69,050	77,000	78,000
Earnings on Investments	14,204	60,678	112,800	48,100
Miscellaneous	7,952	16,937	6,700	7,000
Transfer from 2022 Water/Sewer Co Fund	133,577	-	-	-
TOTAL REVENUE	\$ 8,585,176	\$ 9,543,309	\$ 8,977,100	\$ 9,305,600
EXPENDITURES BY DEPARTMENT				
Debt Service	\$ 367,637	\$ 665,000	\$ 1,560,957	\$ 1,565,457
Finance	262,810	279,040	293,580	367,900
Public Works	4,688,402	5,756,245	5,360,414	5,391,055
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000
Transfer to Water & Sewer Capital Project Fund	900,000	545,000	675,000	700,000
TOTAL EXPENDITURES	\$ 7,468,849	\$ 8,495,285	\$ 9,139,951	\$ 9,274,412
NET REVENUES (EXPENDITURES)	\$ 1,116,327	\$ 1,048,024	\$ (162,851)	\$ 31,188
BEGINNING WORKING CAPITAL	319,081	1,435,408	2,483,432	2,320,581
ENDING WORKING CAPITAL	\$ 1,435,408	\$ 2,483,432	\$ 2,320,581	\$ 2,351,769
Minimum Working Capital Requirement	\$ 746,885	\$ 849,529	\$ 913,995	\$ 927,441
Working Capital Over/(Under)	\$ 688,523	\$ 1,633,903	\$ 1,406,586	\$ 1,424,328

		Forecast			
		2026	2027	2028	2029
REVENUES					
Water Service		6,392,210	7,031,431	8,086,146	9,299,067
Sewer Service		3,642,540	4,006,794	4,607,813	5,298,985
Penalties		50,000	50,000	50,000	50,000
Connection Fee		78,000	78,000	78,000	78,000
Earnings on Investments		49,543	51,029	52,560	54,137
Miscellaneous		7,000	7,000	7,000	7,000
Transfer from 2022 Water/Sewer Co Fund		-	-	-	-
TOTAL REVENUE		\$ 10,219,293	\$ 11,224,254	\$ 12,881,519	\$ 14,787,190
EXPENDITURES BY DEPARTMENT					
Debt Service	\$	2,161,206	\$ 3,535,781	\$ 5,280,875	\$ 5,399,300
Finance		327,437	337,260	347,378	357,799
Public Works		5,552,787	5,719,370	5,890,951	6,067,680
Transfer to General Fund		1,250,000	1,250,000	1,287,500	1,326,125
Transfer to Water & Sewer Capital					
Project Fund		700,000	700,000	700,000	700,000
TOTAL EXPENDITURES		\$ 9,991,430	\$ 11,542,412	\$ 13,506,704	\$ 13,850,904
NET REVENUES (EXPENDITURES)	\$	227,863	\$ (318,157)	\$ (625,185)	\$ 936,285
BEGINNING WORKING CAPITAL		2,351,769	2,579,632	2,261,475	1,636,290
ENDING WORKING CAPITAL		\$ 2,579,632	\$ 2,261,475	\$ 1,636,290	\$ 2,572,575
Minimum Working Capital Requirement	\$	999,143	\$ 1,154,241	\$ 1,350,670	\$ 1,385,090
Working Capital Over/(Under)	\$	1,580,489	\$ 1,107,234	\$ 285,619	\$ 1,187,485

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

	Actual 2022	Actual 2023	Estimated 2024	Adopted 2025
REVENUES				
Solid Waste Collection	1,839,706	1,893,282	1,956,000	2,033,600
Solid Waste Special Collection	-	50	100	100
Sale of Recyclables	7,450	-	280	-
Earnings on Investments	9,754	32,340	33,300	26,300
Class Fees	-	385	-	-
Miscellaneous	696	1,929	1,300	800
TOTAL REVENUE	\$ 1,857,606	\$ 1,927,986	\$ 1,990,980	\$ 2,060,800
EXPENDITURES BY DIVISION				
Finance	\$ -	\$ 870	\$ 1,355	\$ 1,400
Curbside Solid Waste	993,226	1,099,441	1,080,900	1,116,827
Curbside Recycling	284,544	370,963	466,450	417,650
Curbside Green Waste Recycling	180,176	214,795	209,450	238,200
Transfer to General Fund	310,000	310,000	310,000	310,000
TOTAL EXPENDITURES	\$ 1,767,946	\$ 1,996,069	\$ 2,068,155	\$ 2,084,077
NET REVENUES (EXPENDITURES)	\$ 89,660	\$ (68,083)	\$ (77,175)	\$ (23,277)
BEGINNING WORKING CAPITAL	537,995	627,655	559,572	482,397
ENDING WORKING CAPITAL	\$ 627,655	\$ 559,572	\$ 482,397	\$ 459,120
Minimum Working Capital Requirement	\$ 176,795	\$ 199,607	\$ 206,816	\$ 208,408
Working Capital Over/(Under)	\$ 450,859	\$ 359,966	\$ 275,581	\$ 250,712

		Forecast			
		2026	2027	2028	2029
REVENUES					
Solid Waste Collection		2,094,608	2,157,446	2,222,170	2,288,835
Solid Waste Special Collection		100	100	100	100
Sale of Recyclables		-	-	-	-
Earnings on Investments		27,089	27,902	28,739	29,601
Class Fees		-	-	-	-
Miscellaneous		800	800	800	800
TOTAL REVENUE		\$ 2,122,597	\$ 2,186,248	\$ 2,251,808	\$ 2,319,336
EXPENDITURES BY DIVISION					
Finance	\$	1,400	\$ 1,400	\$ 1,400	\$ 1,400
Curbside Solid Waste		1,150,332	1,184,842	1,220,387	1,256,999
Curbside Recycling		430,180	443,085	456,377	470,069
Curbside Green Waste Recycling		245,346	252,706	260,288	268,096
Transfer to General Fund		310,000	310,000	319,300	328,879
TOTAL EXPENDITURES		\$ 2,137,257	\$ 2,192,033	\$ 2,257,752	\$ 2,325,443
NET REVENUES (EXPENDITURES)	\$	(14,660)	\$ (5,785)	\$ (5,944)	\$ (6,107)
BEGINNING WORKING CAPITAL		459,120	444,460	438,674	432,731
ENDING WORKING CAPITAL		\$ 444,460	\$ 438,674	\$ 432,731	\$ 426,624
Minimum Working Capital Requirement	\$	213,726	\$ 219,203	\$ 225,775	\$ 232,544
Working Capital Over/(Under)		\$ 230,734	\$ 219,471	\$ 206,956	\$ 194,079



City of
**West University
Place**

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GENERAL FUND

The General Fund finances nearly all 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.

2024 Estimated Revenue – The 2024 Budget projected a revenue total of \$23.8 million, excluding transfers to finance the General Fund's services. Based on collections and data available through September 1, 2024, revenues are estimated to total \$25.4 million, 3.7% or \$904 thousand above the 2024 budgeted amount. Parks and recreation fee categories are expected to be more than the original budget projections by \$95,700 and permits, licenses, and fees are expected to come in over budget by \$64,000. Additionally, earnings on investments revenue are projected to come in over budget by \$719,200, which is due to the increase in interest rates.

2024 Estimated Expenditures – Based on expenditures through September 1, 2024, and department estimates to complete the year, the 2024 Budget is anticipated to end the year at \$31.2 million. This includes a \$7 million transfer to Capital Reserve.

2024 Financial Position – The City of West University Place's General Fund is projected to close 2024 in sound fiscal condition. The estimated ending fund balance available for appropriations in 2024 is \$7.74 million. This amount represents 31.6% 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 2024 exceeding that target by approximately \$786 thousand.

2025 Budgeted Revenues – The City's General Fund revenues for fiscal year 2025 are projected to increase 6.8% over 2024's revenue budget. Total 2025 revenues are expected to be approximately \$26.2 million.

Revenues from ad valorem property taxes (current tax, delinquent tax and penalty and interest) will increase by \$667,365, a 4.5% increase. The ad valorem tax rate dedicated to maintenance and operations decreased 1.3% to \$0.180072 per \$100 of assessed value. Taxable value in West University Place is estimated to increase \$462 million or 5.75% to \$8.49 billion. Values from new construction are certified at \$75.6 million.

Revenue generated by the City's one-cent sales tax is budgeted at \$1.7 million, a 13.3% increase from the 2024 budget.

Franchise taxes are expected to provide approximately 3.5% of the City's General Fund revenues, budgeted at \$0.91 million. Franchise fees are received for electricity, telephone, natural gas and cable service provided to the residents of West University Place.

GENERAL FUND (Cont.)

Revenue sources budgeted under the Charges for Services category includes ambulance service, alarm monitoring, parks fees, and other service-related fees. Parks and recreation revenue items contained within Charges for Services are expected to increase by \$95,700 from the 2024 Budget. Other revenue sources under Charges for Services are consistent with the 2024 Budget.

2025 Budgeted Expenditures – The 2025 Budget appropriates \$46.2 million, down \$6.1 million or 18.9% from the 2024 Amended General Fund’s \$32.3 million budget.

Included in the 2025 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$267,750	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$89,250 decrease)
\$2,090,700	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs. (\$100,900 increase)
\$361,700	Asset Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city. (\$184,100 decrease)
\$0	Capital Project Fund	Provide cash basis funding for capital projects related to the City’s infrastructure.
\$14,300	Employee Benefit Fund	Provide operating funds for the centralization and management of employee benefits. (\$28,100 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 \$16.9 million, or 64.5% of the expenditure budget, and a 11.3% increase compared to the corresponding 2024 budget. The City’s portion of health and dental care benefit costs are projected to total \$1.46 million, a 16.7% increase as compared to the 2024 budget. Required contributions to the Texas Municipal Retirement System (TMRS) are budgeted at \$1.55 million, up approximately 16.7%. 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 13.24%. As of December 31, 2023, the most recent available valuation, the City of West University Place is 91.2% funded.

The 2025 Budget for employee regular wages is \$10.7 million, up 11.3% over the 2024 Budget. The budget includes a 3.0% annual merit increase that an employee can earn on their anniversary date, as well as salary increases based on the 2024 comp and class study. An additional 1.5% can be earned by an employee for exceptional performance.

GENERAL FUND

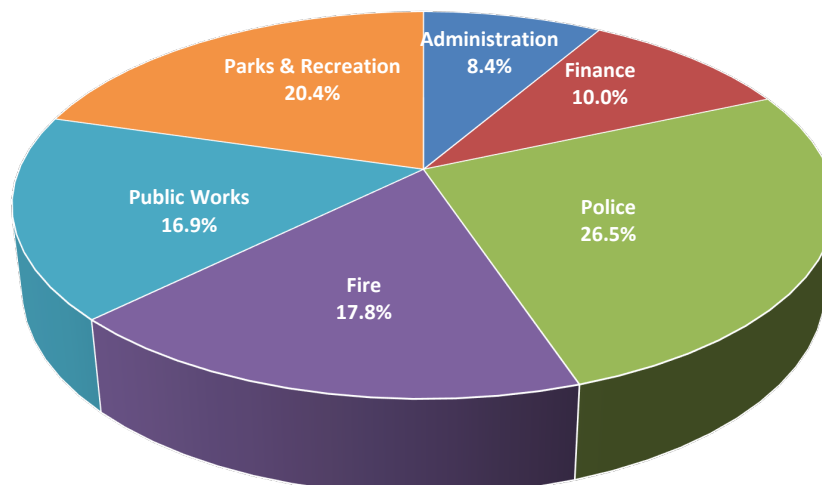
STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Taxes-Ad Valorem	13,423,779	14,085,338	14,717,463	14,538,700	15,384,828
Taxes-Sales & Use	1,700,938	1,694,035	1,500,000	1,713,000	1,700,000
Taxes-Other	14,670	23,212	20,000	25,500	25,000
Taxes-Franchise	967,370	936,596	878,000	915,900	908,000
Licenses & Permits	1,316,648	1,113,268	994,000	1,058,000	1,100,500
Intergovernmental	463,539	4,307,211	463,700	442,300	474,800
Charges for Services	3,789,768	4,326,995	3,510,200	3,639,700	3,650,900
Fines & Forfeitures	212,829	198,374	211,000	211,400	210,800
Miscellaneous Rev	374,335	1,012,415	490,800	1,305,300	818,500
Transfers In	1,648,200	1,736,800	1,758,800	1,599,100	1,942,000
Issuance of Leases	-	25,228	-	-	-
Total Revenues	\$ 23,912,075	\$ 29,459,473	\$ 24,543,963	\$ 25,448,900	\$ 26,215,328
Expenditures By Department					
Administration	1,594,662	1,694,749	1,881,990	1,740,450	2,202,600
Finance	6,310,539	4,335,135	2,507,850	9,482,368	2,615,450
Police	5,663,991	5,808,666	6,448,600	6,383,900	6,931,960
Fire	3,875,598	4,045,529	4,411,500	4,418,700	4,659,250
Public Works	3,533,533	3,679,455	4,028,050	4,236,957	4,433,725
Parks & Recreation	4,149,042	4,745,734	5,175,550	4,926,050	5,351,650
Total Expenditures	\$ 25,127,365	\$ 24,309,268	\$ 24,453,540	\$ 31,188,425	\$ 26,194,635
Net Revenues (Expenditures)	\$ (1,215,289)	\$ 5,150,205	\$ (7,762,342)	\$ (5,739,525)	\$ 20,693
Beginning Balance	\$ 9,547,570	\$ 8,332,281	\$ 8,270,295	\$ 13,482,486	\$ 7,742,961
Ending Balance	\$ 8,332,281	\$ 13,482,486	\$ 507,953	\$ 7,742,961	\$ 7,763,654
Assigned*	\$ 211,000	\$ 258,900	\$ 267,000	\$ 274,300	\$ 282,500
Restricted**	\$ 397,955	\$ 416,762	\$ 399,000	\$ 434,762	\$ 452,762
Unassigned Fund Balance	\$ 7,723,326	\$ 12,806,824	\$ (158,047)	\$ 7,033,899	\$ 7,028,392

* Assigned for City Manager's Contract

** Restricted for PEG fees

2025 GENERAL FUND EXPENDITURES BY DEPARTMENT



GENERAL FUND

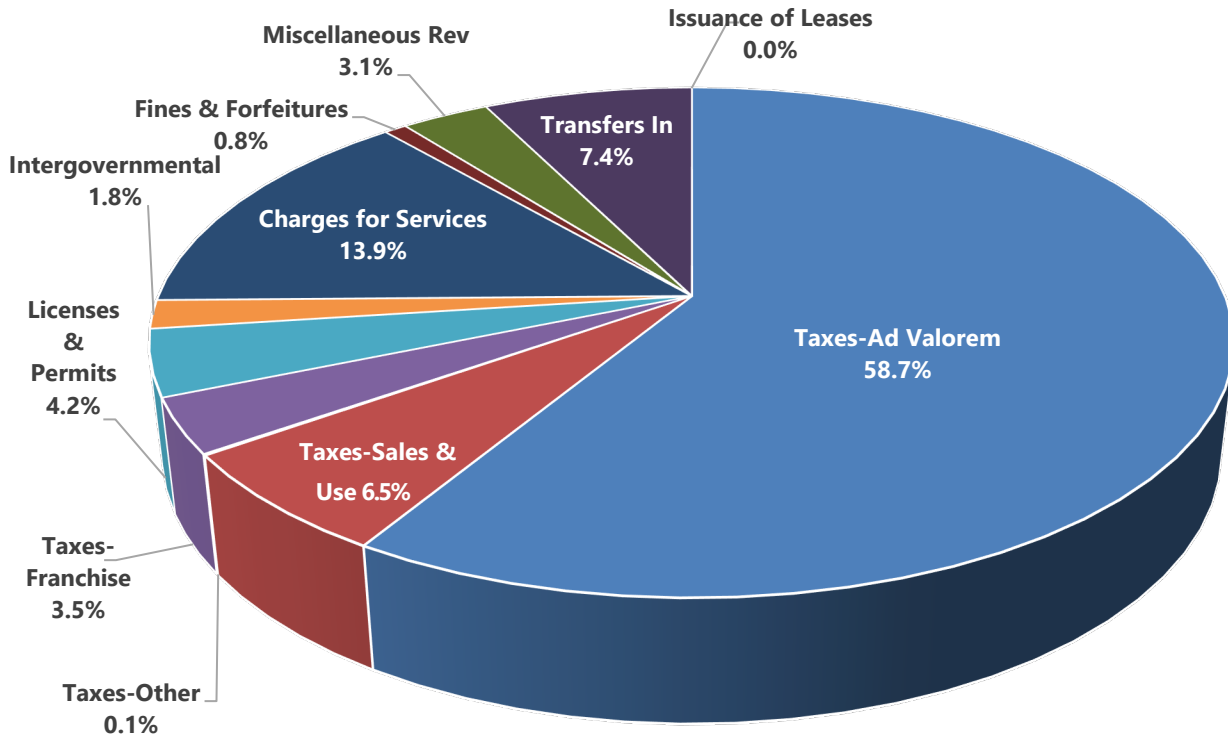
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Taxes-Ad Valorem	13,423,779	14,085,338	14,717,463	14,538,700	15,384,828
Taxes-Sales & Use	1,700,938	1,694,035	1,500,000	1,713,000	1,700,000
Taxes-Other	14,670	23,212	20,000	25,500	25,000
Taxes-Franchise	967,370	936,596	878,000	915,900	908,000
Taxes	\$ 16,106,756	\$ 16,739,182	\$ 17,115,463	\$ 17,193,100	\$ 18,017,828
Licenses & Permits	1,316,648	1,113,268	994,000	1,058,000	1,100,500
Intergovernmental	463,539	4,307,211	463,700	442,300	474,800
Charges for Services	3,789,768	4,326,995	3,510,200	3,639,700	3,650,900
Fines & Forfeitures	212,829	198,374	211,000	211,400	210,800
Miscellaneous Revenue	374,335	1,012,415	490,800	1,305,300	818,500
Transfers In	1,648,200	1,736,800	1,758,800	1,599,100	1,942,000
Issuance of Leases	-	25,228	-	-	-
Other Revenues	\$ 7,805,319	\$ 12,720,292	\$ 7,428,500	\$ 8,255,800	\$ 8,197,500
Total Revenues	\$ 23,912,075	\$ 29,459,473	\$ 24,543,963	\$ 25,448,900	\$ 26,215,328
Expenditures					
Regular Wages	8,254,778	8,418,292	9,611,900	9,430,000	10,697,172
Part-Time Wages	658,336	707,971	896,800	738,400	916,050
On Call	21,960	22,545	24,100	22,300	26,700
Overtime	750,920	819,077	709,600	846,100	811,400
Longevity	54,852	53,376	57,700	56,000	63,420
Health & Dental	1,015,895	981,698	1,249,000	1,040,500	1,458,193
TMRS	1,218,577	1,225,903	1,350,100	1,332,600	1,546,655
FICA	718,842	741,774	846,700	829,800	916,285
Workers Compensation	108,269	101,266	113,950	135,050	139,650
Allowances	63,505	61,710	66,500	68,300	70,600
Other Benefits	42,596	42,322	48,500	49,800	56,700
HSA Contribution	99,250	96,750	99,500	91,000	103,500
Retiree Benefits	98,800	84,500	109,600	109,600	86,700
Recruiting & Hiring	180	45	-	-	-
Personnel	\$ 13,106,759	\$ 13,357,230	\$ 15,183,950	\$ 14,749,450	\$ 16,893,025
Office Supplies	35,286	30,772	43,600	36,600	38,450
Operating Supplies	149,230	246,654	228,300	248,884	230,400
Apprehension & Jailing	1,291	1,562	1,400	1,400	1,400
Fuel	94,001	79,713	80,000	80,000	86,400
EMS Supplies	35,824	32,414	38,500	41,700	42,000
Emergency Management	-	3,128	5,000	5,000	3,800
Emergency Generator Fuel	5,158	5,551	5,000	30,000	6,000
Treatment Chemicals	41,570	24,413	40,700	42,000	50,600
Equipment Maintenance	117,413	112,227	175,300	175,300	154,900
Building & Grounds Maintenance	76,326	94,870	98,000	98,000	100,150
Vehicle Maintenance	117,583	159,911	109,000	139,000	156,500
Drainage Maintenance	140,933	113,712	151,000	157,120	151,000
Street Maintenance	134,366	149,950	155,000	155,000	155,000
Traffic Control Maintenance	26,090	26,120	31,000	31,000	33,900
Swimming Pool Maintenance	36,345	46,990	72,900	88,900	89,400

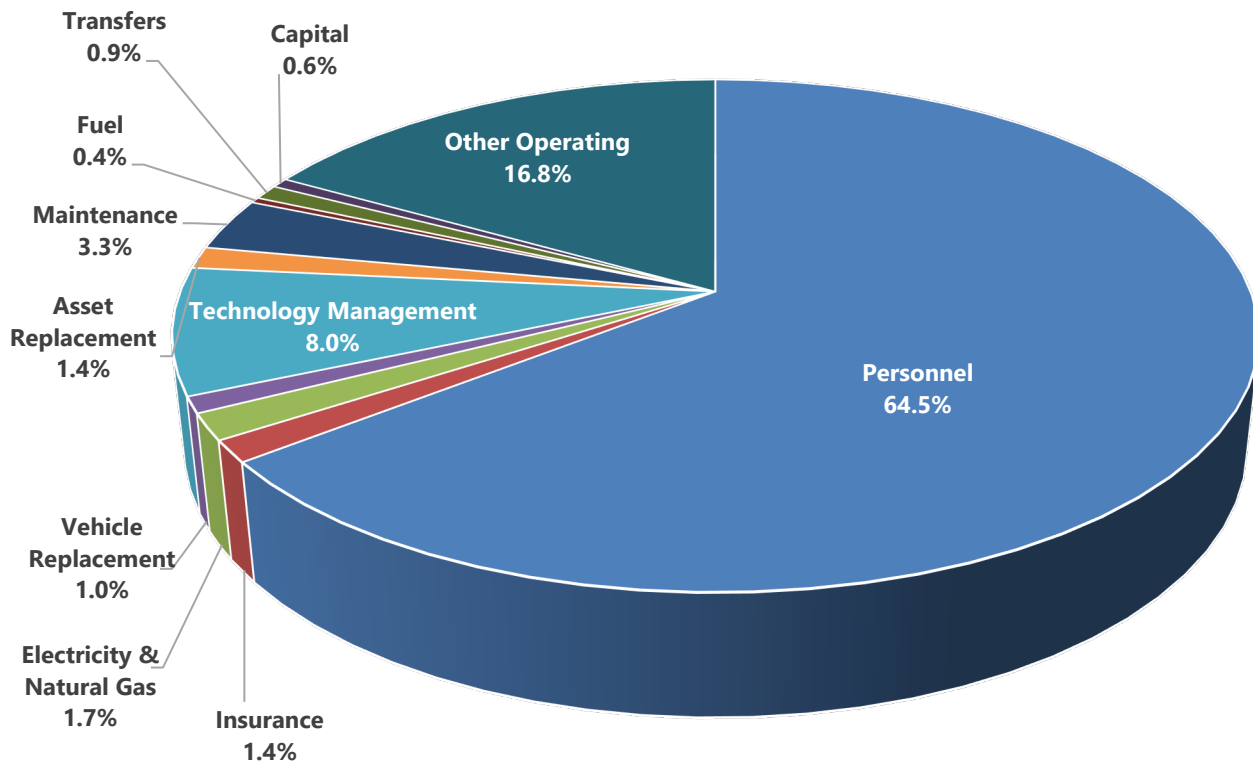
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Employee Relations	17,983	23,456	28,800	30,100	29,200
Postage & Shipping	25,510	25,918	46,800	26,300	35,400
Software Licenses	1,810	4,676	4,500	5,100	5,400
Consultants	44,401	36,153	35,000	40,725	35,000
Legal	188,019	314,143	180,000	185,000	203,000
Equipment Lease/Rental	20,295	17,052	24,740	23,900	33,800
Professional Dues	30,779	28,456	35,800	33,600	37,730
Publications	7,261	12,720	22,200	22,195	19,000
Professional Development	177,303	134,275	253,500	207,400	260,450
Other Contracted Services	1,251,546	1,701,143	1,596,850	1,708,133	1,565,380
Credit Card Fees	89,832	117,745	128,700	123,700	125,200
Electric Service	255,084	251,096	272,000	260,700	319,000
Electric Svc - Street Lights	75,962	65,575	72,000	65,000	81,100
Natural Gas Service	31,773	23,501	29,600	27,800	30,600
Electric Services - Cameras	-	4,441	6,000	4,000	6,000
General Liability Insurance	9,850	10,450	10,400	12,000	12,200
Errors & Omissions	21,849	23,039	22,800	25,300	24,600
Crime Coverage Fidelity	3,124	3,124	3,300	3,200	3,300
Auto Liability	50,009	50,841	54,500	58,200	58,600
Auto Physical Damage	31,962	33,035	37,500	33,900	39,400
Underground Storage Liability	500	515	600	600	600
Real & Personal Property	123,462	143,382	168,000	169,100	189,100
Deductible	1,340	1,754	10,000	10,000	10,000
Law Enforcement Liability	21,660	21,288	22,300	25,600	25,000
Instructor Fees	986,728	1,154,033	1,097,700	1,097,000	1,095,200
Youth Sports	93,145	55,448	122,000	160,900	179,000
Community Relations	197,513	188,325	284,400	258,400	323,200
Election Expense	-	29,534	-	-	80,000
Interest Exp - Leases GASB 87	570	958	-	-	-
Bad Debt Expense	-	60	200	218	200
Boards And Committees	5,100	4,132	5,900	5,900	5,900
Contingency	-	-	45,000	-	45,000
Furniture & Equip <\$5000	649	2,493	2,500	4,500	9,000
Other Equipment	102,877	68,250	126,300	182,100	23,000
Automobiles	-	-	-	-	-
Other Construction Costs	61,206	46,625	46,000	59,500	103,700
Construction Costs	-	25,459	24,000	24,000	24,000
Lease Principal	3,202	5,856	-	-	-
Transfer to Tech Mngt Fund	1,734,100	1,927,300	1,989,800	1,989,800	2,090,700
Trnsfer to Centennial Celeb Fund	-	65,000	50,000	50,000	-
Transfer to Cap Reserve Fund	4,200,000	2,000,000	-	7,000,000	-
Transfer to Asset Replace Fund	485,892	545,800	545,800	545,800	361,700
Transfer to Employee Ben Fund	35,000	60,000	42,400	42,400	14,300
Transfer to HR Svcs Fund	250,000	230,000	230,000	230,000	230,000
Transfer to Veh Replace Fund	371,895	367,000	357,000	357,000	267,750
Operating	\$ 12,020,606	\$ 10,952,038	\$ 9,269,590	\$ 16,438,975	\$ 9,301,610
Total Expenditures	\$ 25,127,365	\$ 24,309,268	\$ 24,453,540	\$ 31,188,425	\$ 26,194,635

2025 GENERAL FUND REVENUE BY TYPE



2025 GENERAL FUND EXPENDITURES BY TYPE



GENERAL FUND

DETAIL STATEMENT OF REVENUES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Current Year Property Taxes	13,326,448	13,905,815	14,637,463	14,459,000	15,304,828
Prior Year Property Taxes	31,698	70,652	30,000	15,000	30,000
Penalty and Interest	65,634	108,871	50,000	64,700	50,000
Ad Valorem Taxes	\$ 13,423,779	\$ 14,085,338	\$ 14,717,463	\$ 14,538,700	\$ 15,384,828
Sales Tax	1,700,938	1,694,035	1,500,000	1,713,000	1,700,000
Sales Taxes	\$ 1,700,938	\$ 1,694,035	\$ 1,500,000	\$ 1,713,000	\$ 1,700,000
Mixed Beverage Tax	14,670	23,212	20,000	25,500	25,000
Other Taxes	\$ 14,670	\$ 23,212	\$ 20,000	\$ 25,500	\$ 25,000
Electricity	543,100	542,019	540,000	541,900	540,000
Natural Gas	228,643	205,303	170,000	189,000	185,000
Telephone	31,589	31,392	33,000	30,300	30,000
Cable	138,452	139,076	135,000	136,700	135,000
Telephone-PEG Fees	25,585	18,807	-	18,000	18,000
Franchise Taxes	\$ 967,370	\$ 936,596	\$ 878,000	\$ 915,900	\$ 908,000
Total Taxes	\$ 16,106,756	\$ 16,739,182	\$ 17,115,463	\$ 17,193,100	\$ 18,017,828
Building Permit	503,730	428,269	375,000	420,000	435,000
Plumbing Permit	202,120	166,080	120,000	140,000	160,000
HVAC Permit	106,350	91,920	70,000	90,000	95,000
Fence and Sidewalk Permit	73,580	86,182	75,000	75,000	82,000
Electrical Permit	201,108	149,066	150,000	130,000	134,000
Tree Disposition Fee	33,050	27,200	30,000	30,000	30,000
Low Impact Inspection Fee	46,283	38,608	40,000	36,000	38,000
Alarm Permit	47,278	52,181	50,000	48,000	50,000
Drainage Permit	21,260	19,060	15,000	19,000	21,000
Tree Removal Permit	600	1,000	700	500	500
Fire Sprinkler Permits	4,100	2,643	3,000	3,000	3,000
Pet Licenses	1,375	1,310	1,300	800	1,000
Alcoholic Beverage Permit	13,100	1,750	13,000	14,700	-
Contractor Permit	49,700	48,000	50,000	50,000	50,000
ROW Work Permit	14	-	-	-	-
ROW Use Permit	13,000	-	1,000	1,000	1,000
Permits, Licenses, and Fees	\$ 1,316,648	\$ 1,113,268	\$ 994,000	\$ 1,058,000	\$ 1,100,500
Plan Checking Fee	256,132	199,014	185,000	185,000	210,000
ZPC & ZBA Fees	7,500	7,000	3,000	3,000	3,000
Building Standards Fee	1,000	1,500	1,000	500	500
Re-Inspection Fee	-	100	-	-	-
Plat Review Fee	650	430	800	800	800
Premature Work Fee	149,988	244,993	150,000	150,000	150,000
Permit Transfer Fee	-	-	-	2,000	2,000
Ambulance Service - SSP	18,183	22,656	15,000	19,900	20,000
Ambulance Service	216,580	211,474	175,000	169,400	175,000
Child Safety	19,669	16,650	18,000	16,000	17,000
Alarm Monitoring	721,133	735,546	715,000	750,000	725,000
Other Fees And Permits	28,170	26,894	20,000	20,000	20,000
Senior Services Classes	103,269	129,450	72,000	85,000	85,000
Senior Services Comm Relations	6,303	7,211	3,100	5,500	5,500
Rentals - Community Building	37,699	39,525	44,000	25,000	25,000
Memberships-Recreation Center	191,594	223,182	175,000	175,000	240,000
Day Pass-Recreation Center	25,278	26,354	23,000	25,600	30,000

GENERAL FUND

DETAIL STATEMENT OF REVENUES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Aquatic Class Fees -Rec Ctr	1,105,193	1,378,297	990,000	1,090,000	1,000,000
Special Permit Fees-Rec Ctr	40,717	80,140	50,000	59,400	57,000
Rentals - Recreation Center	2,340	1,572	1,400	1,800	1,600
Rec Ctr - Special Events	4,400	15,900	6,000	6,000	6,000
Judson Deck Rental	510	1,650	500	500	500
Memberships - Colonial Park	192,813	217,721	190,000	177,900	200,000
Day Pass - Colonial Park	55,088	49,732	50,000	39,900	55,000
Colonial Park - Special Events	7,050	-	400	1,200	600
Pool Rental - Colonial Park	80,804	67,964	90,000	72,000	76,000
Pavilion Rental - Colonial Pk	23,309	22,701	22,000	22,600	22,000
Concessions - Colonial Park	5,262	5,035	2,000	4,000	4,500
Spec Permit Fees - Colonial Pk	22,063	8,448	8,000	8,100	8,900
Misc - Cultural & Recreational	467,073	585,855	500,000	523,600	510,000
Charges for Services	\$ 3,789,768	\$ 4,326,995	\$ 3,510,200	\$ 3,639,700	\$ 3,650,900
Municipal Court Fines	203,002	186,097	200,000	200,000	200,000
Traffic Fines	5,795	8,236	6,000	4,100	4,000
Time Payment	1,917	-	-	2,000	2,000
Child Safety Fee	1,275	816	1,000	1,300	1,300
False Alarm Fee	-	3,225	3,000	3,000	3,000
Pet Impoundment	840	-	1,000	1,000	500
Fines and Forfeitures	\$ 212,829	\$ 198,374	\$ 211,000	\$ 211,400	\$ 210,800
Federal Grant	10,463	3,887,628	18,000	300	-
FEMA Reimbursement	8,146	-	-	-	-
State Grant	27,532	-	-	-	-
Southside Place	417,397	419,583	445,700	442,000	474,800
Intergovernmental	\$ 463,539	\$ 4,307,211	\$ 463,700	\$ 442,300	\$ 474,800
Earnings on Investments	169,137	792,315	402,300	1,121,500	700,600
Gain/Loss On Investments	(18,130)	18,130	-	-	-
Sale Of City Prop-Non-Cap	-	150	-	-	-
Interest Income-Leases GASB 87	19,193	14,248	-	-	-
Research & Copies	567	806	500	700	500
Auto Decals	198	205	200	200	200
Insurance Claim Proceeds	-	-	-	4,600	-
NSF Checks	220	70	-	-	-
Cash Over/Short	1	-	-	-	-
Miscellaneous	32,362	37,350	20,000	52,000	45,000
Goode Company	86,567	91,224	-	68,000	-
Rental Property Income	84,220	57,917	67,800	58,300	72,200
Issuance of Leases	-	25,228	-	-	-
Other Revenue	\$ 374,335	\$ 1,037,643	\$ 490,800	\$ 1,305,300	\$ 818,500
Transfer from W & S 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 HR Svcs Fund	88,200	176,800	198,800	39,100	382,000
Transfers In	\$ 1,648,200	\$ 1,736,800	\$ 1,758,800	\$ 1,599,100	\$ 1,942,000
Total Revenue	\$ 23,912,075	\$ 29,459,473	\$ 24,543,963	\$ 25,448,900	\$ 26,215,328

ADMINISTRATION DEPARTMENT

The Administration Department is responsible to the City Council for the efficient delivery of city services. The City Manager serves as chief administrative officer and has day-to-day responsibility for the conduct of all City activities. The City Secretary is responsible to the City Council for recording and maintaining ordinances, resolutions, meeting minutes and legally required publications. The City Attorney provides City Council with general legal counsel, litigation, contract review, and ordinance review.

City Secretary Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Number of City Council Agenda Packets Processed	32	27	27	26
Number of Legal Notices Posted	36	55	45	50
Number of Ordinances Codified	3	3	3	3
Number of Elections	0	1	0	1
Number of Public Information Requests	267	278	325	350
Number of Board Commission Applications	0	98	0	100
Meeting Minutes transcribed and approved	32	37	28	35
Human Resources Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Applications Received	1199	1260	1750	1500
Employee Biometric Attendance	140	126	130	130
% of employees participating in Wellness Program	99%	99%	95%	95%
Full-Time Recruitments	32	34	30	30
Part-time Recruitments/Seasonal	15	13	19	18
Personnel Action Forms Processed	497	628	540	550
Worker's Compensation Claims	8	9	10	8
Total Number of FTEs	131	135	136	140
Communications Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Facebook Followers	3,400	3,600*	3,800	3,900
X Followers	1,275	1,800*	1,380	1,400
Instagram Followers	1,526	1,298*	2,200	2,400
Nextdoor Members	7,589	7,800*	8,450	8,550

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

ADMINISTRATION DEPARTMENT DIVISIONS

Administration – The City Manager, City Secretary, and Human Resources Director together with their support staff, are all compensated in the Administration Division’s budget. (2025 Budget \$1,445,700)

City Council – Costs directly associated with the City Council; including council salaries, legal fees and election expenditures. (2025 Budget \$389,600)

Communications - Costs directly associated with Communications, including printing the *West University Place City Currents* is also funded in this budget. (2025 Budget \$367,300)

ADMINISTRATION DEPARTMENT 2025 GOALS

City Secretary

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

Human Resources

- Work with departments to assist in filling vacant areas, especially with high-level retirements
- Re-evaluating and updating the succession plan for each department
- Continue to advise departments on supervisory HR matters
- Maintain the City’s health and benefit programs for employees
- Continued improvement of the City employee recognition and appreciation program
- Continue employee training in organizational policies and procedures, safety, and customer service skills
- Finalize implementation of a new benefits to carrier feed, ultimately optimizing the potential for employee self-service
- Review and update our vendor for background checks

Communications

- Provide West U residents with timely and accurate information about city projects, initiatives, and programs.
- Produce routine video content across communication platforms.
- Conduct a redesign of the City’s website.

ADMINISTRATION DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 8 (2024 authorized full-time employees – 8)
- Total Budget – \$2,202,600 (2024 Total Budget – \$1,881,990)

Administration Department

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Administration					
Personnel	975,136	1,033,989	1,031,600	1,001,400	1,154,700
Operating	397,345	274,505	301,440	248,800	291,000
Capital	-	12,926	-	-	-
Total	\$ 1,372,482	\$ 1,321,419	\$ 1,333,040	\$ 1,250,200	\$ 1,445,700
City Council					
Personnel	15,524	13,978	12,950	13,150	15,600
Operating	206,656	359,351	215,500	204,700	374,000
Capital	-	-	-	-	-
Total	\$ 222,180	\$ 373,329	\$ 228,450	\$ 217,850	\$ 389,600
Communications					
Personnel	-	-	186,400	174,600	241,600
Operating	-	-	134,100	97,800	125,700
Total	\$ -	\$ -	\$ 320,500	\$ 272,400	\$ 367,300
Administration Department Total	\$ 1,594,662	\$ 1,694,749	\$ 1,881,990	\$ 1,740,450	\$ 2,202,600

Administration Department Staffing Schedule

POSITION	GRADE	2024	2025	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Administration					
City Manager	Unclassified	1	1	Determined by Council	
HR Director	12	1	1	\$ 132,288	\$ 191,818
City Secretary	12	1	1	\$ 132,288	\$ 191,818
Communications Manager	9	1	1	\$ 85,488	\$ 123,968
Assistant to the City Manager	7	1	1	\$ 70,658	\$ 102,440
Communications Specialist	6	1	1	\$ 64,230	\$ 93,142
HR Generalist	6	1	1	\$ 64,230	\$ 93,142
Executive Assistant	5	1	1	\$ 58,386	\$ 84,677
Total Administration Department		8	8		

Administration Department

Administration Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	715,864	768,185	767,000	755,100	863,100
Part-Time Wages	10,931	6,514	15,000	3,600	15,000
Overtime	2,245	3,387	2,500	1,000	2,500
Longevity	3,434	3,690	3,900	3,900	4,300
Health & Dental	56,791	58,636	54,500	43,100	48,800
TMRS	97,838	102,859	98,800	99,000	118,200
FICA	52,784	56,588	56,700	59,000	65,400
Workers Compensation	1,140	1,008	1,000	1,300	1,300
Allowances	22,505	21,440	22,100	22,100	22,200
Other Benefits	3,104	3,183	3,100	3,300	3,900
HSA Contribution	8,500	8,500	7,000	10,000	10,000
Personnel	\$ 975,136	\$ 1,033,989	\$ 1,031,600	\$ 1,001,400	\$ 1,154,700
Employee Relations	2,583	2,968	3,200	3,000	3,100
Office Supplies	7,869	8,503	11,500	10,000	8,400
Postage & Shipping	14,602	12,287	7,000	3,000	3,700
Software Licenses	1,810	-	-	-	-
Equipment Lease/Rental	4,899	3,658	4,740	4,600	5,000
Professional Dues	5,576	4,050	4,800	4,000	4,700
Publications	1,277	5,443	2,300	2,000	3,500
Professional Development	21,657	15,599	18,700	16,300	22,200
Other Contracted Services	19,927	6,724	20,000	13,800	15,000
Community Relations	78,544	48,772	-	7,900	5,500
Transfer to Tech Mngt Fund	238,600	166,500	184,200	184,200	174,900
Contingency	-	-	45,000	-	45,000
Operating	\$ 397,345	\$ 274,505	\$ 301,440	\$ 248,800	\$ 291,000
Other Equipment	-	12,926	-	-	-
Capital	\$ -	\$ 12,926	\$ -	\$ -	\$ -
Administration Division Total	\$ 1,372,482	\$ 1,321,419	\$ 1,333,040	\$ 1,250,200	\$ 1,445,700

Administration Department

City Council Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Part-Time Wages	14,399	12,969	12,000	12,100	14,400
FICA	1,102	992	900	1,000	1,100
Workers Compensation	23	18	50	50	100
Personnel	\$ 15,524	\$ 13,978	\$ 12,950	\$ 13,150	\$ 15,600
Office Supplies	96	432	-	-	2,000
Legal	188,019	314,143	180,000	185,000	203,000
Professional Dues	8,484	9,164	7,000	7,000	7,500
Publications	2,348	2,104	12,000	1,500	3,000
Professional Development	4,843	545	12,000	7,500	10,500
Other Contracted Services	-	-	-	-	40,000
Community Relations	2,867	3,428	4,500	3,700	28,000
Election Expense	-	29,534	-	-	80,000
Operating	\$ 206,656	\$ 359,351	\$ 215,500	\$ 204,700	\$ 374,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
City Council Division Total	\$ 222,180	\$ 373,329	\$ 228,450	\$ 217,850	\$ 389,600

Administration Department

Communications Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	-	-	137,800	130,500	170,200
Overtime	-	-	1,100	400	1,000
Longevity	-	-	300	300	400
Health & Dental	-	-	15,400	12,900	29,700
TMRS	-	-	17,700	16,800	22,800
FICA	-	-	10,600	10,100	12,500
Workers Compensation	-	-	200	200	300
Allowances	-	-	1,200	1,200	2,400
Other Benefits	-	-	600	700	800
HSA Contribution	-	-	1,500	1,500	1,500
Personnel	\$ -	\$ -	\$ 186,400	\$ 174,600	\$ 241,600
Office Supplies	-	-	3,000	1,000	1,000
Operating Supplies	-	-	3,000	1,500	2,000
Postage & Shipping	-	-	14,500	9,200	10,400
Legal	-	-	-	-	-
Professional Dues	-	-	1,600	700	1,700
Publications	-	-	1,000	1,000	1,000
Professional Development	-	-	10,500	5,400	13,800
Other Contracted Services	-	-	18,000	9,000	6,500
Community Relations	-	-	82,500	70,000	89,300
Operating	\$ -	\$ -	\$ 134,100	\$ 97,800	\$ 125,700
Communications Division Total	\$ -	\$ -	\$ 320,500	\$ 272,400	\$ 367,300

FINANCE DEPARTMENT

The Finance Department provides a wide range of financial and administrative services to citizens and to other City Departments including: purchasing, budgeting, cash management, payroll, accounts payable and financial reporting. In addition, the Finance Department directs the administration of the City's Municipal Court. Finally, expenditures and transfers that cannot be allocated to other departments in a reasonable way are included in the Finance Department budget.

Finance Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Number of accounts payable invoices	5560	5830	5900	6000
Number of purchase orders issued	304	325	300	310
% of EFT payments processed for accounts	52%	49%	50%	50%
Number of bond issuances managed	6	5	5	6
Value of bond issuances managed	\$85.7M	\$80.24M	\$75.75M	\$91M
Court Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Number of citations filed	3600	2327	2800	2800
Number of tickets disposed	3347	2254	2477	2500
Number of warrants issued	630	1323	1000	1200
Number of warrants cleared	115	240	250	300

FINANCE DEPARTMENT DIVISIONS

Finance – Provides the traditional accounting, accounts payable, payroll, cash management, and financial reporting functions. (2025 Budget – \$1,281,600)

Municipal Court – Administers the city's municipal court. (2025 Budget – \$294,750)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a reasonable way. (2025 Budget – \$794,800)

Transfers to Other Funds – Provides for transfers to Capital Reserve Fund, Employee Benefits Fund, and HR Services Fund. (2025 Budget - \$244,300)

FINANCE DEPARTMENT 2025 GOALS

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

FINANCE DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 6 (2024 authorized full-time employees – 6)
- Total Budget – \$2,615,450 (2024 Amended Budget – \$10,132,850)

Finance Department

		Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Finance						
	Personnel	494,757	548,717	627,000	598,700	653,600
	Operating	498,770	519,580	539,600	554,300	628,000
	Capital	-	4,172	-	-	-
	Total	\$ 993,527	\$ 1,072,469	\$ 1,166,600	\$ 1,153,000	\$ 1,281,600
Municipal Court						
	Personnel	270,814	323,765	257,100	250,400	279,400
	Operating	9,731	11,623	15,350	14,950	15,350
	Capital	-	-	-	-	-
	Total	\$ 280,545	\$ 335,389	\$ 272,450	\$ 265,350	\$ 294,750
City-Wide						
	Personnel	104,550	93,500	126,100	117,600	102,700
	Operating	446,918	478,778	620,300	624,018	692,100
	Capital	-	-	-	-	-
	Total	\$ 551,468	\$ 572,278	\$ 746,400	\$ 741,618	\$ 794,800
Transfers to Other Funds						
	Operating	4,485,000	2,355,000	322,400	7,322,400	244,300
	Total	\$ 4,485,000	\$ 2,355,000	\$ 322,400	\$ 7,322,400	\$ 244,300
Finance Department Total		\$ 6,310,539	\$ 4,335,135	\$ 2,507,850	\$ 9,482,368	\$ 2,615,450

Finance Department Staffing Schedule

POSITION	GRADE	2024	2025	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Finance					
Accounting					
Finance Director	12	1	1	\$ 132,288	\$ 191,818
Finance Manager	10	1	1	\$ 98,301	\$ 142,563
Fiscal Services Officer	9	1	1	\$ 85,488	\$ 123,968
Financial Analyst	8	1	1	\$ 77,709	\$ 112,694
Municipal Court					
Municipal Court Clerk	7	1	1	\$ 70,658	\$ 102,440
Deputy Court Clerk/ Accounting Specialist	4	1	1	\$ 50,752	\$ 73,590
Total Finance Department		6	6		

Finance Department

Finance Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	369,036	411,886	448,200	450,700	469,800
Part-Time Wages	-	-	19,500	3,900	15,000
Overtime	56	-	-	-	-
Longevity	375	640	900	900	1,200
Health & Dental	39,135	41,829	55,800	39,300	56,200
TMRS	49,184	53,884	57,500	57,900	63,200
FICA	27,357	30,035	34,100	34,200	36,100
Workers Compensation	569	527	600	700	800
Allowances	4,935	5,640	6,000	6,000	6,000
Other Benefits	1,611	1,775	1,900	2,100	2,300
HSA Contribution	2,500	2,500	2,500	3,000	3,000
Personnel	\$ 494,757	\$ 548,717	\$ 627,000	\$ 598,700	\$ 653,600
Employee Relations	2,393	3,658	3,500	3,000	3,500
Office Supplies	8,067	4,890	6,300	6,300	6,200
Operating Supplies	-	141	-	-	-
Equipment Maintenance	-	-	500	500	1,000
Postage & Shipping	1,031	1,798	1,300	1,600	1,900
Consultants	13,656	-	-	-	-
Equipment Lease/Rental	2,678	2,061	3,200	2,500	2,500
Professional Dues	1,278	2,381	1,400	1,400	1,700
Publications	846	1,855	2,500	3,100	5,500
Professional Development	8,225	780	14,400	6,100	24,700
Other Contracted Services	300,097	315,017	316,700	340,000	362,500
Transfer to Tech Mngt Fund	160,500	187,000	189,800	189,800	218,500
Operating	\$ 498,770	\$ 519,580	\$ 539,600	\$ 554,300	\$ 628,000
Furniture & Equip <\$5000	-	2,493	-	-	-
Other Equipment	-	1,679	-	-	-
Capital	\$ -	\$ 4,172	\$ -	\$ -	\$ -
Finance Division Total	\$ 993,527	\$ 1,072,469	\$ 1,166,600	\$ 1,153,000	\$ 1,281,600

Finance Department

Municipal Court Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	132,443	182,724	128,500	126,500	133,400
Part-Time Wages	67,582	72,239	78,200	64,100	69,900
Overtime	9,394	7,627	8,000	6,600	16,000
Longevity	2,701	1,220	200	300	400
Health & Dental	19,569	13,155	7,800	17,600	20,000
TMRS	18,998	24,698	17,300	17,100	19,800
FICA	15,443	19,840	16,200	14,700	16,400
Workers Compensation	320	336	300	300	300
Other Benefits	614	677	600	700	700
HSA Contribution	3,750	1,250	-	2,500	2,500
Personnel	\$ 270,814	\$ 323,765	\$ 257,100	\$ 250,400	\$ 279,400
Office Supplies	2,082	1,010	1,500	1,000	1,500
Postage & Shipping	493	781	1,000	600	800
Professional Dues	283	210	850	850	800
Publications	-	504	-	500	350
Professional Development	3,214	5,470	6,000	6,000	7,400
Other Contracted Services	3,658	3,649	6,000	6,000	4,500
Operating	\$ 9,731	\$ 11,623	\$ 15,350	\$ 14,950	\$ 15,350
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Court Division Total	\$ 280,545	\$ 335,389	\$ 272,450	\$ 265,350	\$ 294,750

Finance Department

City-Wide Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Retiree Benefits	98,800	84,500	109,600	109,600	86,700
HSA Contribution	5,750	9,000	16,500	8,000	16,000
Personnel	\$ 104,550	\$ 93,500	\$ 126,100	\$ 117,600	\$ 102,700
Building & Grounds Maintenance	-	2,277	2,000	2,000	4,000
Electric Service	122,112	125,027	120,000	127,000	160,000
Electric Svc - Street Lights	75,962	65,575	72,000	65,000	81,100
Natural Gas Service	2,975	3,491	3,000	3,500	4,000
Electric Services - Cameras	-	4,441	6,000	4,000	6,000
Other Contracted Services	-	4,953	110,000	110,000	99,000
General Liability Insurance	9,850	10,450	10,400	12,000	12,200
Errors & Omissions	21,849	23,039	22,800	25,300	24,600
Crime Coverage Fidelity	3,124	3,124	3,300	3,200	3,300
Auto Liability	50,009	50,841	54,500	58,200	58,600
Auto Physical Damage	31,962	33,035	37,500	33,900	39,400
Underground Storage Liability	500	515	600	600	600
Real & Personal Property	123,462	143,382	168,000	169,100	189,100
Deductible	1,340	1,754	10,000	10,000	10,000
Interest Exp - Leases GASB 87	570	958	-	-	-
Bad Debt Expense	-	60	200	218	200
Lease Principal	3,202	5,856	-	-	-
Operating	\$ 446,918	\$ 478,778	\$ 620,300	\$ 624,018	\$ 692,100
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
City-Wide Division Total	\$ 551,468	\$ 572,278	\$ 746,400	\$ 741,618	\$ 794,800

Finance Department

Transfers to Other Funds Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
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Expenditures

Transfer to Centennial Celeb Fund	-	65,000	50,000	50,000	-
Transfer to Cap Reserve Fund	4,200,000	2,000,000	-	7,000,000	-
Transfer to Employee Ben Fund	35,000	60,000	42,400	42,400	14,300
Transfer to HR Svcs Fund	250,000	230,000	230,000	230,000	230,000
Operating	\$ 4,485,000	\$ 2,355,000	\$ 322,400	\$ 7,322,400	\$ 244,300

Transfers to Other Funds Division

Total	\$ 4,485,000	\$ 2,355,000	\$ 322,400	\$ 7,322,400	\$ 244,300
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POLICE DEPARTMENT

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

Police Work Load Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Projected
Response Times				
<i>On Scene</i>	4:28	4:35	4:30	4:32
<i>Complete</i>	17:41	23:49	25:00	24:24
Incident/Supplement Reports	658	717	728	722
House Watches	1261	1276	1086	1,181
Phone Calls	49,894	37,196	35,529	36,362
<i>Incoming/Outgoing 911</i>	10,912	6,114	5,054	5,584
<i>Non-Emergency Incoming</i>	21,642	17,521	17,875	17,698
<i>Non-Emergency Outgoing</i>	17,340	13,561	12,600	13,080
Number of Direct Link Subscribers	171	121	76	99
Property Evidence and Submissions				
<i>Cases with Submission</i>	290	266	320	293
<i>Tagged Items</i>	1677	1488	1329	1,409
Animal Control				
Number of Barking Dog Complaints	34	37	42	40
Number of Dog at Large Reports	162	169	211	190

POLICE DEPARTMENT DIVISIONS

Patrol – Provides patrol, enforcement, and investigative services. (2025 Budget – \$5,748,510)

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. (2025 Budget – \$1,183,450)

POLICE DEPARTMENT 2025 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 – 41 (2024 authorized full-time employees – 39)
- Total Budget – \$6,931,960 (2024 Total Budget – \$6,448,600)
- The Police Department added a position titled Support Services Manager that will begin in July 2025.

Police Department

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Patrol					
Personnel	3,617,416	3,539,643	3,986,400	4,023,200	4,379,900
Operating	1,090,237	1,293,534	1,353,600	1,319,100	1,368,610
Capital	1,920	14,608	16,000	16,000	-
Total	\$ 4,709,573	\$ 4,847,785	\$ 5,356,000	\$ 5,358,300	\$ 5,748,510
Police Support Services					
Personnel	954,213	951,469	1,073,000	1,008,200	1,164,300
Operating	205	9,412	19,600	17,400	19,150
Capital	-	-	-	-	-
Total	\$ 954,418	\$ 960,881	\$ 1,092,600	\$ 1,025,600	\$ 1,183,450
Police Department Total	\$ 5,663,991	\$ 5,808,666	\$ 6,448,600	\$ 6,383,900	\$ 6,931,960

Police Department Staffing Schedule

POSITION	GRADE	2024 BUDGET	2025 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
Police Department					
Patrol					
Police Chief	13	1	1	\$ 152,131	\$ 220,605
Assistant Police Chief	11	1	1	\$ 113,069	\$ 163,946
Police Captain	P4	1	1	\$ 125,668	\$ 168,887
Police Sergeant	P2	6	6	\$ 89,209	\$ 119,889
Police Officer	P1	18	18	\$ 74,335	\$ 99,900
Community Resource Officer	P1	1	1	\$ 74,335	\$ 99,900
Support Services					
Support Services Manager*	7	0	1	\$ 70,658	\$ 102,440
Emergency Dispatch Supervisor	6	1	1	\$ 64,230	\$ 93,142
Support Services Specialist	5	2	2	\$ 58,386	\$ 84,677
Animal Control & Parking					
Enforcement Officer	3	1	1	\$ 46,134	\$ 66,893
Emergency Telecommunications					
Operator	3	8	8	\$ 46,134	\$ 66,893
Total Police Department		40	41		

*Budgeted to fill the position at mid-year 2025.

Police Department

Patrol Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	2,369,491	2,296,827	2,666,800	2,661,400	2,977,300
Overtime	316,803	343,815	270,000	358,200	278,100
Longevity	13,438	13,576	15,200	13,700	15,000
Health & Dental	284,031	270,815	353,300	292,200	372,200
TMRS	355,603	343,282	378,600	384,400	417,500
FICA	198,045	195,510	218,600	225,400	229,700
Workers Compensation	43,050	38,849	45,800	52,700	52,600
Allowances	6,840	7,610	8,600	8,700	8,500
Other Benefits	13,616	12,859	15,500	15,500	17,500
HSA Contribution	16,500	16,500	14,000	11,000	11,500
Personnel	\$ 3,617,416	\$ 3,539,643	\$ 3,986,400	\$ 4,023,200	\$ 4,379,900
Employee Relations	3,701	4,531	6,000	8,000	5,000
Office Supplies	8,647	6,509	10,000	7,000	7,500
Apprehension & Jailing	1,291	1,562	1,400	1,400	1,400
Operating Supplies	40,596	120,750	53,200	50,000	45,300
Fuel	52,902	40,214	41,000	41,000	45,100
Equipment Maintenance	9,600	-	13,800	13,800	2,000
Vehicle Maintenance	57,758	57,959	30,000	45,000	35,500
Postage & Shipping	615	3,730	10,000	4,000	4,500
Equipment Lease/Rental	4,265	3,723	4,300	4,300	13,000
Professional Dues	2,048	1,507	2,400	2,000	2,530
Professional Development	40,314	9,372	47,500	30,000	40,600
Other Contracted Services	46,947	47,199	56,700	50,000	69,330
Law Enforcement Liability	21,660	21,288	22,300	25,600	25,000
Community Relations	17,392	25,790	40,000	22,000	30,000
Transfer to Veh Replace Fund	118,000	129,000	130,000	130,000	97,500
Transfer to Tech Mngt Fund	654,000	809,900	874,500	874,500	939,200
Transfer to Asset Replace Fund	10,500	10,500	10,500	10,500	5,150
Operating	\$ 1,090,237	\$ 1,293,534	\$ 1,353,600	\$ 1,319,100	\$ 1,368,610
Other Equipment	1,920	14,608	16,000	16,000	-
Capital	\$ 1,920	\$ 14,608	\$ 16,000	\$ 16,000	\$ -
Patrol Division Total	\$ 4,709,573	\$ 4,847,785	\$ 5,356,000	\$ 5,358,300	\$ 5,748,510

Police Department

Police Support Services Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	616,247	628,932	720,900	661,400	739,100
Overtime	104,062	89,860	85,000	98,700	87,600
Longevity	5,328	5,065	5,700	5,100	5,600
Health & Dental	71,522	71,416	89,500	81,200	149,600
TMRS	95,364	93,332	102,500	95,100	110,300
FICA	54,843	54,762	60,800	56,900	61,100
Workers Compensation	1,066	814	900	2,200	1,300
Other Benefits	2,780	2,790	3,200	3,100	3,700
HSA Contribution	3,000	4,500	4,500	4,500	6,000
Personnel	\$ 954,213	\$ 951,469	\$ 1,073,000	\$ 1,008,200	\$ 1,164,300
Operating Supplies	-	-	8,500	8,500	6,000
Professional Dues	-	-	100	100	250
Professional Development	205	4,214	6,800	4,000	7,700
Other Contracted Services	-	5,199	4,200	4,800	5,200
Operating	\$ 205	\$ 9,412	\$ 19,600	\$ 17,400	\$ 19,150
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Police Support Services Division					
Total	\$ 954,418	\$ 960,881	\$ 1,092,600	\$ 1,025,600	\$ 1,183,450

FIRE DEPARTMENT

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

Fire Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Total Responses	1412	1879	2021	2174
Medic Calls	864	895	960	1030
Fire Response Calls	858	984	1061	1144
Response Time Average - Emergency & Non-Emergency Response for West U, SSP, Bellaire	5:34	5:54	6:51	6:00
Turn-Out Time Average – Emergency & Non-Emergency Response for West U, SSP, Bellaire	1:44	2:02	2:10	2:00
Mutual Aid provided to Bellaire	185	200	208	216
Mutual Aid received from Bellaire	35	41	99	130
Mutual Aid received from Southside Place	4	12	11	12
Total EMS Transports	428	453	435	418
Southside Place 911 EMS Calls	94	109	153	214
Fire Code Inspections performed	148	172	99	140
Average Annual Required Training Hours (<i>per person</i>)	240*	240*	240*	240*

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

FIRE DEPARTMENT DIVISIONS

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

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

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

Emergency Management – Provides direction and coordination for all aspects of emergency management. This includes city-wide training, emergency preparedness, public education, crisis management as well as disaster event preparedness, response, and recovery.

FIRE DEPARTMENT 2025 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 (2024 authorized full-time employees – 23)
- Total Budget – \$4,659,250 (2024 Total Budget – \$4,411,500)

Fire Department

		Actual	Actual	Budget	Projected	Budget
		2022	2023	2024	2024	2025
Fire						
	Personnel	3,154,890	3,195,054	3,547,400	3,476,200	3,874,600
	Operating	696,248	820,382	856,100	878,700	776,650
	Capital	24,460	30,093	8,000	63,800	8,000
	Total	\$ 3,875,598	\$ 4,045,529	\$ 4,411,500	\$ 4,418,700	\$ 4,659,250
Fire Department Total		\$ 3,875,598	\$ 4,045,529	\$ 4,411,500	\$ 4,418,700	\$ 4,659,250

Fire Department Staffing Schedule

POSITION	GRADE	Budget 2024	Budget 2025	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Fire Department					
Fire Chief	13	1	1	\$ 152,131	\$ 220,605
Fire Marshal / Assistant Chief	11	1	1	\$ 113,069	\$ 163,946
Fire Captain	F4	3	3	\$ 100,395	\$ 134,923
Fire Lieutenant	F3	3	3	\$ 84,871	\$ 114,060
Firefighter / Paramedic	F2	15	15	\$ 65,139	\$ 87,542
Total Fire Department		23	23		

Fire Department

Fire Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	2,060,172	2,072,942	2,303,000	2,331,600	2,473,600
Overtime	249,335	282,258	285,000	251,900	350,400
Longevity	12,454	12,122	12,600	12,500	13,700
Health & Dental	258,763	255,662	326,900	260,400	349,000
TMRS	306,026	306,170	334,500	330,800	380,300
FICA	170,447	173,647	194,100	191,700	210,200
Workers Compensation	39,296	37,853	38,500	47,400	46,200
Allowances	7,965	7,680	8,000	8,100	8,100
Other Benefits	11,502	11,675	12,800	12,800	14,600
HSA Contribution	38,750	35,000	32,000	29,000	28,500
Recruiting & Hiring	180	45	-	-	-
Personnel	\$ 3,154,890	\$ 3,195,054	\$ 3,547,400	\$ 3,476,200	\$ 3,874,600
Employee Relations	3,434	3,614	4,000	4,000	5,000
Office Supplies	2,776	3,269	3,000	3,000	3,000
Operating Supplies	27,937	40,178	68,600	88,000	61,800
EMS Supplies	35,824	32,414	38,500	41,700	42,000
Fuel	14,397	13,076	13,000	13,000	13,000
Emergency Management	-	3,128	5,000	5,000	3,800
Equipment Maintenance	26,884	32,532	43,100	43,100	40,700
Vehicle Maintenance	36,274	44,944	45,000	45,000	50,000
Postage & Shipping	107	81	300	300	300
Consultants	-	22,500	-	-	-
Professional Dues	6,697	5,707	5,900	5,900	6,600
Publications	1,841	889	2,900	2,900	1,900
Professional Development	43,984	51,372	72,750	72,750	66,100
Other Contracted Services	40,228	40,961	37,750	37,750	39,700
Community Relations	5,064	6,416	4,500	4,500	5,100
Transfer to Veh Replace Fund	144,000	143,000	143,000	143,000	107,250
Transfer to Tech Mngt Fund	263,300	289,300	284,900	284,900	280,600
Transfer to Asset Replace Fund	43,500	87,000	83,900	83,900	49,800
Operating	\$ 696,248	\$ 820,382	\$ 856,100	\$ 878,700	\$ 776,650
Other Equipment	24,460	30,093	8,000	63,800	8,000
Capital	\$ 24,460	\$ 30,093	\$ 8,000	\$ 63,800	\$ 8,000
Fire Division Total	\$ 3,875,598	\$ 4,045,529	\$ 4,411,500	\$ 4,418,700	\$ 4,659,250

PUBLIC WORKS DEPARTMENT

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

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

PUBLIC WORKS DEPARTMENT DIVISIONS

Administration – Provides management and leadership for the entire Department and is responsible for customer service, emergency management, contract administration, personnel management, public education and managing the City's Capital Improvement Program. (2025 Budget – \$879,400)

Public Works Administration Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Number of Community Improvement Projects (CIP) Managed	20	16	11	16
Value of Community Improvement Projects (CIP) Managed	\$30 million	\$36 million	\$16 million	\$41 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. (2025 Budget – \$1,037,480)

Public Works Community Development Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Number of Inspections performed	6,967	5,895	6,000	6,200
Number of Inspections-Southside Place	620	151	515	550
Number of Permits issued	3,773	3,040	3,400	3,650

Streets & Drainage – Maintains the City's streets, sidewalks, and storm water drainage systems.
(2025 Budget – \$625,800)

Public Works Streets and Drainage Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Storm Sewer Video Inspection Performed (LF)	8,723	5,357	6,500	7,000

Facilities Management – Maintains and oversees the City's buildings and related equipment.
(2025 Budget – \$1,092,950)

Public Works Facilities Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
City Building inspections performed	828	838	600	900
Facility Work Orders completed	1,568	1,933	1,200	200
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. (2025 Budget – \$798,095)

Public Works General Services Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Traffic Signals Maintained (traffic and pedestrian signals)	94	94	94	94
Fleet Maintained (vehicles, equip, trailers)	90	90	90	90
Fleet Work Orders completed	430	423	450	425
Street Signs Maintained	3,500	3,500	3,500	3,500
Pavement Markings Maintained (LF)	131,336 LF	131,336 LF	131,336 LF	131,336 LF

PUBLIC WORKS DEPARTMENT 2025 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 and structure for the department.

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.
- Identify and implement new online permit software.
- Work with consultants to identify viability of improving future CRS score.
- Continue proactive Code Enforcement and maintain a 90th percentile compliance record.

Street & Drainage

- Continue the construction of Phase 2 of the Eastside Paving and Drainage Improvement Project.
- Begin and complete preliminary engineering on the Westside Drainage Phase 1 Project.
- Pursue a completion rate of 50% of identified sidewalks in the four year of sidewalk maintenance program.
- Continue proactive repairs to street ponding locations throughout the City.
- Continue to actively pursue alternate funding sources and programs for future infrastructure projects.

Facilities Management

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

General Services

- 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.
- Develop succession plan for Solid Waste Division.
- Complete implementation of Fleet Management Software.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 24 (2024 authorized full-time employees – 21)
- Total Budget – \$4,433,725 (2024 Total Budget – \$4,028,050)

Public Works Department

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Public Works - Administration					
Personnel	422,489	372,721	456,400	487,800	647,300
Operating	221,666	324,494	258,700	310,535	232,100
Capital	-	1,679	-	-	-
Total	\$ 644,155	\$ 698,894	\$ 715,100	\$ 798,335	\$ 879,400
Development Services					
Personnel	573,087	570,086	677,200	663,300	876,230
Operating	248,425	203,493	199,700	197,883	152,250
Capital	-	-	-	2,000	9,000
Total	\$ 821,511	\$ 773,579	\$ 876,900	\$ 863,183	\$ 1,037,480
Streets & Drainage					
Personnel	139,816	137,922	144,700	143,200	217,400
Operating	354,710	431,807	435,300	446,120	408,400
Capital	-	-	-	-	-
Total	\$ 494,526	\$ 569,729	\$ 580,000	\$ 589,320	\$ 625,800
Facility Maintenance					
Personnel	235,186	265,871	288,200	285,300	307,000
Operating	657,819	661,873	752,300	801,520	667,250
Capital	68,784	29,500	148,300	161,800	118,700
Total	\$ 961,789	\$ 957,244	\$ 1,188,800	\$ 1,248,620	\$ 1,092,950
PW General Services					
Personnel	354,888	389,686	388,500	428,100	502,995
Operating	256,664	264,863	254,750	285,399	271,100
Capital	-	25,459	24,000	24,000	24,000
Total	\$ 611,552	\$ 680,008	\$ 667,250	\$ 737,499	\$ 798,095
Public Works Department Total	\$ 3,533,533	\$ 3,679,455	\$ 4,028,050	\$ 4,236,957	\$ 4,433,725

Public Works Staffing Schedule (General Fund)

		2024	2025	SALARY RANGE	
POSITION	GRADE	BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works					
Public Works Administration					
Public Works Director	13	1	1	\$ 152,131	\$ 220,605
Assistant Director of Public Works	11	1	1	\$ 113,069	\$ 163,946
Capital Projects Manager	7	1	1	\$ 70,658	\$ 102,440
Special Projects Coordinator	6	1	1	\$ 64,230	\$ 93,142
Administrative Coordinator	5	1	1	\$ 58,386	\$ 84,677
Community Development					
Chief Building Official	10	1	1	\$ 98,301	\$ 142,563
Planning & Zoning Administrator	9	0	1	\$ 85,488	\$ 123,968
Senior Building Inspector	7	1	1	\$ 70,658	\$ 102,440
Building Inspector	5	1	1	\$ 58,386	\$ 84,677
Code Enforcement Officer/Building					
Inspector	5	1	1	\$ 58,386	\$ 84,677
Senior Permit Technician	4	1	1	\$ 50,752	\$ 73,590
Permit Technician	2	2	2	\$ 41,933	\$ 60,778
Operations					
General Services Supervisor*	7	0	1	\$ 70,658	\$ 102,440
Maintenance Worker III	4	1	1	\$ 50,752	\$ 73,590
Maintenance Worker I	1	1	2	\$ 38,126	\$ 55,307
Facilities Maintenance					
Facilities Maintenance Manager	9	1	1	\$ 85,488	\$ 123,968
Senior Maintenance Technician	4	0	1	\$ 50,752	\$ 73,590
Facilities Maintenance Technician	3	2	1	\$ 46,134	\$ 66,893
General Services					
Fleet Supervisor	7	1	1	\$ 70,658	\$ 102,440
Lead Traffic Technician	5	1	1	\$ 58,386	\$ 84,677
Mechanic	4	1	1	\$ 50,752	\$ 73,590
Traffic Technician	3	1	1	\$ 46,134	\$ 66,893
Total Public Works Department		21	24		

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

Public Works Department

Public Works - Administration Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	314,115	273,727	330,800	343,500	481,500
Overtime	744	1,341	1,000	22,000	6,100
Longevity	1,940	988	1,000	2,700	2,500
Health & Dental	29,968	31,183	44,200	34,700	42,400
TMRS	42,553	36,349	42,900	46,200	65,400
FICA	23,884	20,440	24,800	26,600	36,900
Workers Compensation	301	240	400	500	700
Allowances	7,680	6,145	7,400	7,500	7,500
Other Benefits	1,305	1,057	1,400	1,600	1,800
HSA Contribution	-	1,250	2,500	2,500	2,500
Personnel	\$ 422,489	\$ 372,721	\$ 456,400	\$ 487,800	\$ 647,300
Employee Relations	2,780	3,490	6,300	6,300	6,300
Office Supplies	2,976	4,056	4,500	4,500	4,500
Operating Supplies	4,518	1,991	2,500	2,500	2,600
Postage & Shipping	98	230	1,000	100	1,000
Electric Service	4,411	4,707	5,000	5,000	6,000
Software Licenses	-	3,856	-	-	-
Consultants	30,745	13,653	35,000	40,725	35,000
Equipment Lease/Rental	2,648	3,038	4,300	4,300	4,600
Professional Dues	2,034	518	3,000	3,000	2,650
Publications	-	-	-	9,500	3,000
Professional Development	11,998	6,929	6,500	6,500	9,850
Credit Card Fees	32,740	32,386	35,000	35,000	35,000
Other Contracted Services	47,191	143,247	64,500	102,010	66,500
Community Relations	1,327	6,193	8,000	8,000	8,000
Transfr to Tech Mngt Fund	78,200	100,200	83,100	83,100	47,100
Operating	\$ 221,666	\$ 324,494	\$ 258,700	\$ 310,535	\$ 232,100
Other Equipment	-	1,679	-	-	-
Capital	\$ -	\$ 1,679	\$ -	\$ -	\$ -
Public Works - Administration					
Division Total	\$ 644,155	\$ 698,894	\$ 715,100	\$ 798,335	\$ 879,400

Public Works Department

Development Services Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	388,049	385,491	483,800	449,200	589,600
Overtime	22,779	36,638	13,300	33,700	13,300
Longevity	2,566	2,175	2,800	1,100	1,500
Health & Dental	69,069	56,341	73,000	78,100	143,500
TMRS	54,497	54,736	63,300	61,200	80,100
FICA	29,963	31,059	36,600	35,300	43,000
Workers Compensation	908	771	700	1,100	1,130
Allowances	665	315	-	-	-
Other Benefits	1,840	1,811	2,200	2,100	2,600
HSA Contribution	2,750	750	1,500	1,500	1,500
Personnel	\$ 573,087	\$ 570,086	\$ 677,200	\$ 663,300	\$ 876,230
Office Supplies	7	(528)	-	-	200
Operating Supplies	5,779	16,922	6,000	9,784	6,200
Fuel	4,314	4,234	4,000	4,000	4,100
Equipment Maintenance	-	2,867	-	-	-
Vehicle Maintenance	1,668	418	2,500	2,500	10,000
Postage & Shipping	207	367	3,000	500	3,000
Equipment Lease/Rental	1,003	642	1,400	1,400	1,400
Professional Dues	664	145	1,200	1,200	1,200
Publications	-	975	500	500	750
Professional Development	7,792	3,910	10,600	6,000	6,400
Other Contracted Services	193,094	160,557	153,500	158,499	83,500
Community Relations	-	983	5,000	1,500	6,000
Transfer to Veh Replace Fund	33,895	12,000	12,000	12,000	9,000
Transfer to Tech Mngt Fund	-	-	-	-	20,500
Operating	\$ 248,425	\$ 203,493	\$ 199,700	\$ 197,883	\$ 152,250
Furniture & Equip <\$5000	-	-	-	2,000	9,000
Automobiles	-	-	-	-	-
Capital	\$ -	\$ -	\$ -	\$ 2,000	\$ 9,000
Development Services Division					
Total	\$ 821,511	\$ 773,579	\$ 876,900	\$ 863,183	\$ 1,037,480

Public Works Department

Streets & Drainage Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	78,618	85,496	91,700	93,600	132,600
On Call	3,045	2,753	3,000	2,600	3,000
Overtime	9,734	9,423	8,000	6,500	10,000
Longevity	790	910	1,000	1,100	2,200
Health & Dental	22,980	14,413	15,300	13,200	37,300
TMRS	12,131	12,721	13,100	13,100	14,800
FICA	6,623	7,480	7,900	7,900	11,100
Workers Compensation	1,486	1,312	1,300	1,700	2,900
Other Benefits	409	414	400	500	500
HSA Contribution	4,000	3,000	3,000	3,000	3,000
Personnel	\$ 139,816	\$ 137,922	\$ 144,700	\$ 143,200	\$ 217,400
Office Supplies	-	-	-	-	150
Operating Supplies	2,960	2,382	2,200	5,000	4,300
Fuel	4,927	4,204	5,000	5,000	3,500
Equipment Maintenance	495	355	1,000	1,000	1,000
Drainage Maintenance	140,933	113,712	151,000	157,120	151,000
Street Maintenance	134,366	149,950	155,000	155,000	155,000
Traffic Control Maintenance	869	160	1,000	1,000	1,300
Professional Development	-	-	2,000	2,000	2,000
Other Contracted Services	38,159	95,044	45,000	46,900	51,100
Transfer to Veh Replace Fund	8,000	8,000	12,000	12,000	9,000
Transfer to Asset Replace Fund	24,000	58,000	61,100	61,100	30,050
Operating	\$ 354,710	\$ 431,807	\$ 435,300	\$ 446,120	\$ 408,400
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Streets & Drainage Division Total	\$ 494,526	\$ 569,729	\$ 580,000	\$ 589,320	\$ 625,800

Public Works Department

Facility Maintenance Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	157,077	180,493	195,500	196,300	208,900
On Call	5,280	5,355	5,500	5,500	5,500
Overtime	5,129	4,308	6,000	5,000	6,000
Longevity	705	900	1,100	1,100	1,300
Health & Dental	22,427	25,349	26,900	23,300	26,600
TMRS	22,219	24,743	26,500	26,500	29,600
FICA	12,568	14,301	15,700	15,600	16,700
Workers Compensation	3,424	3,225	3,400	4,300	4,600
Allowances	840	840	1,200	1,200	1,200
Other Benefits	767	858	900	1,000	1,100
HSA Contribution	4,750	5,500	5,500	5,500	5,500
Personnel	\$ 235,186	\$ 265,871	\$ 288,200	\$ 285,300	\$ 307,000
Operating Supplies	3,797	4,111	5,700	5,500	5,700
Fuel	1,514	2,050	1,500	1,500	1,300
Emergency Generator Fuel	5,158	5,551	5,000	30,000	6,000
Equipment Maintenance	73,212	68,461	100,400	100,400	94,000
Vehicle Maintenance	523	2,984	6,000	6,000	10,000
Building & Grounds Maintenance	58,532	57,760	61,700	61,700	71,150
Professional Dues	469	1,276	1,200	1,200	1,300
Professional Development	8,538	4,259	8,500	8,500	5,200
Other Contracted Services	293,875	294,522	340,000	364,420	355,350
Transfer to Veh Replace Fund	13,000	14,000	15,000	15,000	11,250
Transfer to Tech Mngt Fund	25,200	27,300	27,700	27,700	26,300
Transfer to Asset Replace Fund	174,000	179,600	179,600	179,600	79,700
Operating	\$ 657,819	\$ 661,873	\$ 752,300	\$ 801,520	\$ 667,250
Other Equipment	27,928	-	102,300	102,300	15,000
Other Construction Costs	40,856	29,500	46,000	59,500	103,700
Capital	\$ 68,784	\$ 29,500	\$ 148,300	\$ 161,800	\$ 118,700
Facility Maintenance Division					
Total	\$ 961,789	\$ 957,244	\$ 1,188,800	\$ 1,248,620	\$ 1,092,950

Public Works Department

PW General Services Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	216,308	234,442	248,500	253,900	326,572
On Call	10,515	11,220	11,000	11,000	11,000
Overtime	20,978	31,327	15,000	47,700	24,700
Longevity	3,010	3,250	3,500	3,500	4,320
Health & Dental	43,160	43,616	46,200	36,800	48,793
TMRS	32,982	36,132	35,100	40,400	48,605
FICA	18,222	20,458	20,300	23,500	26,785
Workers Compensation	5,639	5,148	4,800	7,000	7,620
Other Benefits	1,074	1,093	1,100	1,300	1,600
HSA Contribution	3,000	3,000	3,000	3,000	3,000
Personnel	\$ 354,888	\$ 389,686	\$ 388,500	\$ 428,100	\$ 502,995
Operating Supplies	19,756	20,277	16,500	16,500	16,000
Fuel	9,421	10,272	10,000	10,000	14,300
Equipment Maintenance	130	1,524	4,000	4,000	4,000
Vehicle Maintenance	10,468	39,859	15,000	30,000	40,000
Traffic Control Maintenance	25,220	25,960	30,000	30,000	32,600
Postage & Shipping	-	-	-	200	600
Electric Service	3,597	3,597	5,000	3,400	5,000
Natural Gas Service	1,373	1,071	1,200	1,100	1,200
Equipment Lease/Rental	655	601	700	700	700
Professional Dues	701	686	2,050	2,050	2,000
Publications	950	950	1,000	1,195	-
Professional Development	9,298	10,342	11,000	11,000	12,000
Other Contracted Services	26,104	31,325	32,000	48,954	33,900
Transfer to Veh Replace Fund	29,000	31,000	24,000	24,000	18,000
Transfer to Tech Mngt Fund	26,400	33,600	48,500	48,500	64,300
Transfer to Asset Replace Fund	93,592	53,800	53,800	53,800	26,500
Operating	\$ 256,664	\$ 264,863	\$ 254,750	\$ 285,399	\$ 271,100
Construction Costs	-	25,459	24,000	24,000	24,000
Capital	\$ -	\$ 25,459	\$ 24,000	\$ 24,000	\$ 24,000
PW General Services Division					
Total	\$ 611,552	\$ 680,008	\$ 667,250	\$ 737,499	\$ 798,095

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. (2025 Budget – \$724,000)

Parks Administration Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Total numbers of social media posts	327	227	350	350

Senior Services – Provides transportation, leisure, and social services for the senior citizens of West University Place. (2025 Budget – \$632,350)

Senior Services Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Senior Classes, Trips, Lectures, and Misc. Activities Participant Numbers	11,958	14,831	15,000	15,500

Recreation Center – Operation of the pool and recreation facilities at the West University Place Recreation Center and special events. (2025 Budget – \$2,589,750)

Recreation Center Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Recreation Classes and Camps Participation Numbers	6,075	6,150	6,150	6,200
Recreation Center Membership Totals	2,600	4,148	3,000	3,100
Community Building and Scout House Rentals	189	195	150	150
Pavilion Rentals	146	126	135	135
Special Events Offered	15	15	15	18

Parks Maintenance – Maintains the City’s parks and landscaping. (2025 Budget – \$846,850)

Parks Maintenance Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Park and ROW Acreage Maintained	29.14	29.14	29.14	29.14

Colonial Park Pool – Operation of the pool at Colonial Park. (2025 Budget – \$558,700)

Colonial Park Pool Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Colonial Park Pool Membership Totals	2,727	3,469	3,200	3,225
Colonial Park Pool Rentals	134	176	120	125

PARKS AND RECREATION DEPARTMENT 2025 GOALS

- Complete a membership study and programming plan for the new Senior Center and Community Building to include enhanced partnership with library programming.
- Evaluate software, improve user experience, and implement new system if applicable as part of the ERP process.
- Finalize planning for Recreation Center updates.
- Improve Recreation Center track and lesson maintenance by converting the decomposed granite track to a rubber surface track.
- Attract more off-season utilization at the west-end of Colonial Park with enhanced elements – attractive seating, more usable green space, and string lighting.
- Introduce pet friendly special activities such as a Pup Splash Bash and pet pop-up events (ordinance update required).
- Increase marketing for Recreation Center memberships and launch member retention initiatives.
- Increase sponsorship for community events.

PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 14 (2024 authorized full-time employees – 14)
- Total Budget – \$5,351,650 (2024 Total Budget – \$5,175,550)

Parks & Recreation Department

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Parks & Recreation Admin					
Personnel	351,263	371,456	398,500	398,500	416,000
Operating	168,224	171,085	228,600	265,400	308,000
Capital	-	7,265	-	-	-
Total	\$ 519,487	\$ 549,806	\$ 627,100	\$ 663,900	\$ 724,000
Senior Services					
Personnel	261,183	277,049	362,000	290,300	381,400
Operating	191,810	223,783	246,800	246,700	250,950
Capital	-	-	-	-	-
Total	\$ 452,993	\$ 500,832	\$ 608,800	\$ 537,000	\$ 632,350
Recreation Center					
Personnel	768,759	821,125	1,058,600	964,900	1,086,200
Operating	1,329,167	1,488,590	1,478,900	1,478,700	1,503,550
Capital	28,765	-	2,500	2,500	-
Total	\$ 2,126,691	\$ 2,309,716	\$ 2,540,000	\$ 2,446,100	\$ 2,589,750
Parks Maintenance					
Personnel	214,260	240,359	279,600	208,600	299,800
Operating	374,491	680,791	542,750	564,550	547,050
Capital	37,744	17,125	-	-	-
Total	\$ 626,495	\$ 938,275	\$ 822,350	\$ 773,150	\$ 846,850
Colonial Park					
Personnel	198,528	210,838	282,300	216,000	292,300
Operating	221,790	236,267	295,000	289,900	266,400
Capital	3,059	-	-	-	-
Total	\$ 423,376	\$ 447,105	\$ 577,300	\$ 505,900	\$ 558,700
Parks & Recreation Department					
Total	\$ 4,149,042	\$ 4,745,734	\$ 5,175,550	\$ 4,926,050	\$ 5,351,650

Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2024 BUDGET	2025 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
<i>Parks and Recreation</i>					
<i>Administration</i>					
Parks and Recreation Director	12	1	1	\$ 132,288	\$ 191,818
Executive Director FWUP	7	1	1	\$ 70,658	\$ 102,440
Administrative Coordinator	5	1	1	\$ 58,386	\$ 84,677
<i>Senior Services</i>					
Senior Services Manager	8	1	1	\$ 77,709	\$ 112,694
Program Specialist-Sr. Services	5	1	1	\$ 58,386	\$ 84,677
<i>Recreation Center</i>					
Recreation Manager	9	1	1	\$ 85,488	\$ 123,968
Recreation Operations Supervisor	7	1	1	\$ 70,658	\$ 102,440
Program Specialist-Aquatics & Recreation	5	2	2	\$ 58,386	\$ 84,677
Customer Service Coordinator	2	1	1	\$ 41,933	\$ 60,778
Lifeguard Coordinator	2	1	1	\$ 41,933	\$ 60,778
<i>Parks Maintenance</i>					
Park Operations Manager	9	1	1	\$ 85,488	\$ 123,968
Park Maintenance Crew Leader	4	1	1	\$ 50,752	\$ 73,590
Park Technician II	3	1	1	\$ 46,134	\$ 66,893
<i>Total Parks and Recreation Department</i>		14	14		

Parks & Recreation Department

Parks & Recreation Admin Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	252,032	271,628	291,800	291,600	300,000
Overtime	39	541	1,600	1,800	2,000
Longevity	2,870	3,060	3,200	3,300	3,500
Health & Dental	33,738	30,782	32,600	32,600	37,200
TMRS	34,510	36,383	38,400	38,400	41,400
FICA	18,742	20,684	22,400	22,000	23,000
Workers Compensation	387	353	400	500	500
Allowances	7,775	6,840	6,800	6,900	6,900
Other Benefits	1,170	1,185	1,300	1,400	1,500
Personnel	\$ 351,263	\$ 371,456	\$ 398,500	\$ 398,500	\$ 416,000
Employee Relations	1,053	1,563	1,500	1,500	1,800
Office Supplies	404	607	600	600	800
Operating Supplies	1,445	2,091	3,000	2,500	3,000
Postage & Shipping	5,644	3,550	5,700	3,800	5,700
Natural Gas Service	597	-	-	-	-
Equipment Lease/Rental	311	(191)	2,400	2,400	700
Professional Dues	1,296	1,881	2,800	2,500	2,500
Professional Development	7,445	5,263	8,400	7,500	8,900
Other Contracted Services	5,383	41,778	10,000	10,000	10,000
Youth Sports	93,145	55,448	122,000	160,900	179,000
Community Relations	28,302	31,897	42,500	44,000	48,800
Transfer to Tech Mngt Fund	23,200	27,200	29,700	29,700	46,800
Operating	\$ 168,224	\$ 171,085	\$ 228,600	\$ 265,400	\$ 308,000
Other Equipment	-	7,265	-	-	-
Capital	\$ -	\$ 7,265	\$ -	\$ -	\$ -
Parks & Recreation Admin					
Division Total	\$ 519,487	\$ 549,806	\$ 627,100	\$ 663,900	\$ 724,000

Parks & Recreation Department

Senior Services Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	149,979	157,167	218,100	165,900	223,600
Part-Time Wages	50,345	58,488	68,500	60,800	77,050
Overtime	2,097	982	700	2,900	1,300
Longevity	1,775	1,895	2,000	2,100	2,200
Health & Dental	14,735	14,526	15,400	13,200	15,000
TMRS	22,171	22,813	31,200	24,100	33,650
FICA	15,365	16,515	21,400	17,700	23,100
Workers Compensation	1,005	932	1,000	1,200	1,600
Other Benefits	711	731	700	900	900
HSA Contribution	3,000	3,000	3,000	1,500	3,000
Personnel	\$ 261,183	\$ 277,049	\$ 362,000	\$ 290,300	\$ 381,400
Office Supplies	435	596	800	800	800
Operating Supplies	2,214	2,581	8,300	8,300	11,300
Fuel	1,574	1,731	1,500	1,500	1,700
Vehicle Maintenance	402	527	2,000	2,000	2,000
Postage & Shipping	2,732	3,081	3,000	3,000	3,500
Electric Service	7,448	8,423	10,000	10,000	10,000
Natural Gas Service	721	1,013	1,200	1,100	1,200
Equipment Lease/Rental	655	764	700	700	2,300
Professional Dues	310	320	500	500	600
Professional Development	1,005	901	1,900	1,900	4,100
Credit Card Fees	3,959	7,413	7,500	7,500	8,500
Instructor Fees	73,735	86,327	97,000	97,000	89,500
Community Relations	22,322	22,275	34,100	34,100	38,200
Boards And Committees	5,100	4,132	5,900	5,900	5,900
Transfer to Veh Replace Fund	12,000	16,000	7,000	7,000	5,250
Transfer to Tech Mngt Fund	54,400	64,900	62,600	62,600	64,500
Transfer to Asset Replace Fund	2,800	2,800	2,800	2,800	1,600
Operating	\$ 191,810	\$ 223,783	\$ 246,800	\$ 246,700	\$ 250,950
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Services Division Total	\$ 452,993	\$ 500,832	\$ 608,800	\$ 537,000	\$ 632,350

Parks & Recreation Department

Recreation Center Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	288,487	303,908	398,600	379,000	415,500
Part-Time Wages	332,726	364,248	431,200	390,900	442,000
On Call	1,778	1,905	2,800	2,300	5,400
Overtime	6,948	6,401	10,500	9,500	10,500
Longevity	1,855	2,095	2,300	2,400	3,100
Health & Dental	21,152	21,383	57,700	36,700	44,500
TMRS	54,462	55,707	68,800	63,300	74,400
FICA	48,509	52,154	68,900	62,200	67,000
Workers Compensation	5,588	5,759	9,600	9,100	11,400
Allowances	2,880	3,160	3,200	4,500	5,700
Other Benefits	1,374	1,406	2,000	2,000	2,200
HSA Contribution	3,000	3,000	3,000	3,000	4,500
Personnel	\$ 768,759	\$ 821,125	\$ 1,058,600	\$ 964,900	\$ 1,086,200
Employee Relations	2,039	2,392	2,800	2,800	3,000
Office Supplies	1,926	1,428	2,400	2,400	2,400
Operating Supplies	24,623	21,865	28,800	28,800	28,700
Treatment Chemicals	14,815	7,222	13,200	14,500	19,300
Equipment Maintenance	5,642	6,489	10,400	10,400	10,400
Swimming Pool Maintenance	8,852	13,416	20,600	36,600	25,700
Postage & Shipping	(20)	-	-	-	-
Electric Service	75,436	65,699	80,000	70,000	85,000
Natural Gas Service	24,842	16,822	23,000	21,000	23,000
Software Licenses	-	820	4,500	5,100	5,400
Equipment Lease/Rental	2,471	2,100	2,300	2,300	2,900
Professional Dues	940	611	1,000	1,200	1,300
Professional Development	7,568	11,018	11,200	11,200	15,200
Credit Card Fees	48,629	71,268	80,000	75,000	75,000
Instructor Fees	912,993	1,067,706	1,000,700	1,000,000	1,005,700
Community Relations	33,012	36,135	47,000	46,400	47,000
Transfer to Tech Mngt Fund	118,400	119,500	106,900	106,900	117,200
Transfer to Asset Replace Fund	47,000	44,100	44,100	44,100	36,350
Operating	\$ 1,329,167	\$ 1,488,590	\$ 1,478,900	\$ 1,478,700	\$ 1,503,550
Furniture & Equip <\$5000	-	-	2,500	2,500	-
Other Equipment	16,765	-	-	-	-
Other Construction Costs	12,000	-	-	-	-
Capital	\$ 28,765	\$ -	\$ 2,500	\$ 2,500	\$ -
Recreation Center Division Total	\$ 2,126,691	\$ 2,309,716	\$ 2,540,000	\$ 2,446,100	\$ 2,589,750

Parks & Recreation Department

Parks Maintenance Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	146,859	164,444	180,900	139,800	192,400
Part-Time Wages	-	-	14,800	5,000	14,400
On Call	1,343	1,313	1,800	900	1,800
Overtime	567	1,063	1,900	200	1,900
Longevity	1,610	1,790	2,000	2,000	2,200
Health & Dental	28,823	32,592	34,500	25,200	37,400
TMRS	19,956	22,037	23,900	18,300	26,600
FICA	10,916	12,368	14,900	10,800	15,700
Workers Compensation	2,048	1,903	2,100	2,000	2,800
Allowances	1,420	2,040	2,000	2,100	2,100
Other Benefits	719	808	800	800	1,000
HSA Contribution	-	-	-	1,500	1,500
Personnel	\$ 214,260	\$ 240,359	\$ 279,600	\$ 208,600	\$ 299,800
Operating Supplies	5,213	3,071	4,600	4,600	20,100
Fuel	4,952	3,932	4,000	4,000	3,400
Equipment Maintenance	-	-	2,100	2,100	1,800
Vehicle Maintenance	10,489	13,220	8,500	8,500	9,000
Building & Grounds Maintenance	17,795	34,833	34,300	34,300	25,000
Postage & Shipping	-	12	-	-	-
Electric Service	11,044	10,502	12,000	10,300	13,000
Professional Dues	-	-	-	-	400
Professional Development	1,216	4,251	4,750	4,750	3,800
Other Contracted Services	236,883	510,970	382,500	406,000	323,300
Transfer to Veh Replace Fund	14,000	14,000	14,000	14,000	10,500
Transfer to Tech Mngt Fund	23,900	28,100	26,300	26,300	22,500
Transfer to Asset Replace Fund	49,000	57,900	49,700	49,700	114,250
Operating	\$ 374,491	\$ 680,791	\$ 542,750	\$ 564,550	\$ 547,050
Other Equipment	29,394	-	-	-	-
Other Construction Costs	8,350	17,125	-	-	-
Capital	\$ 37,744	\$ 17,125	\$ -	\$ -	\$ -
Parks Maintenance Division Total	\$ 626,495	\$ 938,275	\$ 822,350	\$ 773,150	\$ 846,850

Parks & Recreation Department

Colonial Park Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Part-Time Wages	182,351	193,514	257,600	198,000	268,300
Overtime	11	108	-	-	-
Health & Dental	33	-	-	-	-
TMRS	84	57	-	-	-
FICA	14,031	14,941	21,800	15,200	20,500
Workers Compensation	2,016	2,219	2,900	2,800	3,500
Other Benefits	1	-	-	-	-
Personnel	\$ 198,528	\$ 210,838	\$ 282,300	\$ 216,000	\$ 292,300
Employee Relations	-	1,239	1,500	1,500	1,500
Operating Supplies	10,392	10,295	17,400	17,400	17,400
Treatment Chemicals	26,755	17,191	27,500	27,500	31,300
Equipment Maintenance	1,450	-	-	-	-
Swimming Pool Maintenance	27,493	33,574	52,300	52,300	63,700
Electric Service	31,037	33,142	40,000	35,000	40,000
Natural Gas Service	1,266	1,104	1,200	1,100	1,200
Equipment Lease/Rental	710	655	700	700	700
Professional Development	-	50	-	-	-
Credit Card Fees	4,504	6,678	6,200	6,200	6,700
Community Relations	8,685	6,437	16,300	16,300	17,300
Transfer to Tech Mngt Fund	68,000	73,800	71,600	71,600	68,300
Transfer to Asset Replace Fund	41,500	52,100	60,300	60,300	18,300
Operating	\$ 221,790	\$ 236,267	\$ 295,000	\$ 289,900	\$ 266,400
Furniture & Equip <\$5000	649	-	-	-	-
Other Equipment	2,410	-	-	-	-
Capital	\$ 3,059	\$ -	\$ -	\$ -	\$ -
Colonial Park Division Total	\$ 423,376	\$ 447,105	\$ 577,300	\$ 505,900	\$ 558,700



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 2025 debt service payments requires an ad valorem tax rate of \$0.061858 per \$100 of assessed value in tax year 2024, a decrease of 21.1% or \$0.016536 per \$100.

In 2025, the Debt Service Fund will pay \$6,876,663 of debt service, issuance costs and fiscal agent fees, a decrease of \$980,894 from the 2024 revised 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 2024 is estimated to be \$9.144 billion, the current debt limit under this provision is \$457.2 million. As of December 31, 2024, the City will owe a total of \$75.76 million to bondholders for all existing outstanding principal. Of this total, the Debt Service Fund, using property taxes, will provide \$54.03 million. The funding for the remaining \$21.73 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 \$6.87 million in 2025 and will decrease in the subsequent years.

DEBT SERVICE FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Current Year Property Taxes	5,825,041	6,115,363	6,289,474	6,289,474	5,257,486
Prior Year Property Taxes	21,786	42,662	20,000	20,000	20,000
Penalty and Interest	33,744	51,862	24,000	24,000	24,000
Earnings on Investments	34,037	68,627	32,500	60,600	49,000
Transfer from 2022 Gen CO Fund	750	926,730	-	-	-
Transfer from 2022 W&S CO Fund	(0)	828,441	-	-	-
Transfer from Water & Sewer Fund	367,637	665,000	1,560,957	1,560,957	1,565,457
Total Revenues	\$ 6,282,996	\$ 8,698,685	\$ 7,926,931	\$ 7,955,031	\$ 6,915,943
Expenditures					
Bond Principal	4,885,000	5,475,000	4,485,000	4,485,000	3,650,000
Interest on Bonds	1,411,629	3,006,481	3,369,257	3,369,257	3,223,363
Fiscal Agent Fees	4,050	3,825	3,300	3,300	3,300
Issuance Costs	1,139	3,500	-	-	-
Total Expenditures	\$ 6,301,818	\$ 8,488,806	\$ 7,857,557	\$ 7,857,557	\$ 6,876,663
Net Revenues (Expenditures)	\$ (18,822)	\$ 209,879	\$ 69,374	\$ 97,474	\$ 39,280
Beginning Balance	\$ 934,367	\$ 915,545	\$ 1,084,935	\$ 1,125,424	\$ 1,222,898
Ending Balance	\$ 915,545	\$ 1,125,424	\$ 1,154,309	\$ 1,222,898	\$ 1,262,178

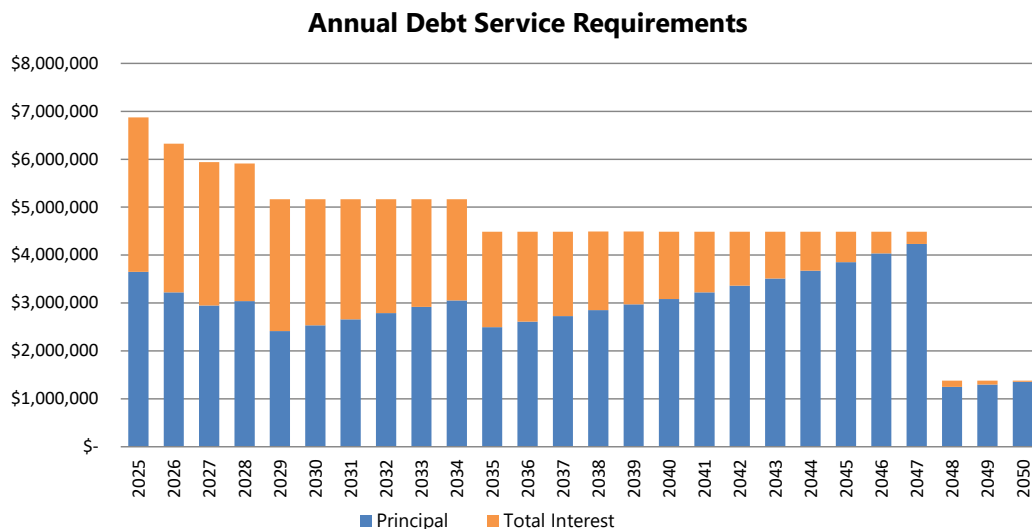
**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
SCHEDULE OF FISCAL YEAR REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding Dec 31, 2024	Principal & Interest Requirements for 2025			Principal Outstanding Dec 31, 2025
				Principal	Interest	Total	
2017	General Obligation Refunding	9,965,000	3,930,000	1,540,000	63,516	1,603,516	2,390,000
2019	Certificates of Obligation	4,040,000	3,430,000	310,000	131,000	441,000	3,120,000
2020	General Obligation Refunding	10,780,000	1,465,000	355,000	40,972	395,972	1,110,000
2020	Certificates of Obligation	23,190,000	22,065,000	295,000	838,250	1,133,250	21,770,000
2022	Certificates of Obligation ⁽¹⁾	47,065,000	44,865,000	1,150,000	2,149,625	3,299,625	43,715,000
			\$ 75,755,000	\$ 3,650,000	\$ 3,223,363	\$ 6,873,363	\$ 72,105,000

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

CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of December 31, 2024

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Total Interest	Total
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
	\$ 75,755,000	\$ 22,210,733	\$ 20,569,002	\$ 42,779,734	\$ 118,534,734



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 like 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 revenue generated in the General Fund. Despite its smaller revenue base, the W&S Fund's impact on 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.

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

2024 Estimated – W&S Fund gross revenues are expected to be \$8.98 million, which is an increase of \$166,300 compared to the budgeted amount of \$8.81 million.

Operating expenditures in 2024 are expected to be approximately \$5.65 million, which is above the 2024 original budget appropriations of \$5.32 million due to an additional \$300 thousand for surface water. Debt service, administrative cost and a transfer out adds \$3.5 million more to the total expenditure. Altogether, W&S Fund 2024 expenditures are expected to total approximately \$9.14 million, which is above the 2024 Budget of \$8.8 million.

WATER AND SEWER FUND (Cont.)

2025 Budget – The 2025 budget anticipates total Water and Sewer Utility Fund revenues of approximately \$8.81 million, which is \$328,500 more than the 2024 estimated revenues. The City continually monitors and evaluates the need to adjust water and sewer rates to ensure the fund is self-supporting, the infrastructure rehabilitation is adequate, and all bond covenants are in compliance. A 7% water rate increase, and 3% sewer rate increase are necessary to maintain a healthy water and sewer fund.

System operations, including the Utility Billing division, are appropriated at \$7 million, including \$1.25 million transferred to the General Fund for the administrative cost allocation. The transfer

to the Water & Sewer Capital Project Fund is \$700,000. Debt service of \$1.57 million in 2025 is for the 2022 certificates of obligation capitalized interest debt service payment.

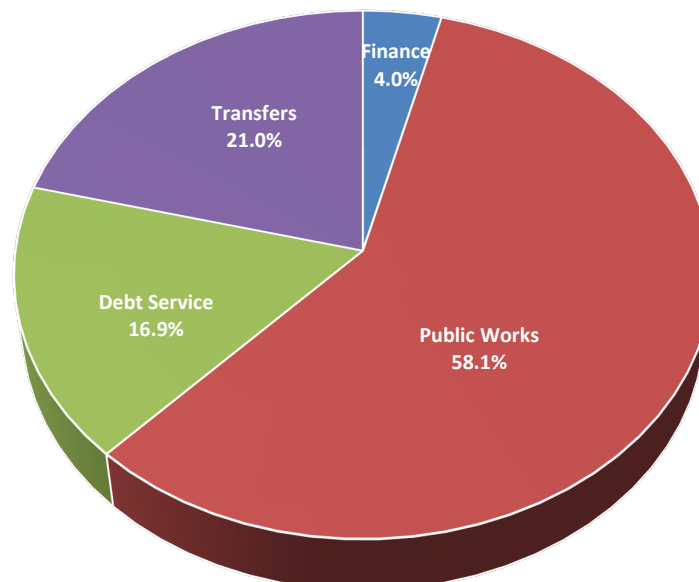
The W&S Fund is the most difficult of all the City's funds to predict. Water usage can vary dramatically with the weather. All projections and budgets are based on averages and likely to differ considerably from actual results. Most costs also vary as revenues fluctuate but are generally expected to 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 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Water Service	5,107,030	5,922,374	5,431,000	5,479,600	5,811,100
Sewer Service	3,181,576	3,410,920	3,215,000	3,250,000	3,311,400
Penalties	50,207	63,350	48,000	51,000	50,000
Connection Fee	90,630	69,050	85,000	77,000	78,000
Earnings on Investments	14,204	60,678	26,800	112,800	48,100
Insurance Claim Proceeds	-	5,253	-	-	-
Recovered Bad Debt Writeoffs	(3,333)	-	-	-	-
Miscellaneous	11,285	11,684	5,000	6,700	7,000
Transfer from 2022 W&S CO Fund	133,577	-	-	-	-
Total Revenues	\$ 8,585,176	\$ 9,543,309	\$ 8,810,800	\$ 8,977,100	\$ 9,305,600
Expenditures By Department					
Finance	262,810	279,040	359,600	293,580	361,600
Public Works	4,688,402	5,756,245	4,958,800	5,360,414	5,391,055
Debt Service	367,637	665,000	1,560,957	1,560,957	1,571,757
Transfers	2,150,000	1,795,000	1,925,000	1,925,000	1,950,000
Total Expenditures	\$ 7,468,849	\$ 8,495,285	\$ 8,804,357	\$ 9,139,951	\$ 9,274,412
Net Revenues (Expenditures)	\$ 1,116,327	\$ 1,048,024	\$ 6,443	\$ (162,851)	\$ 31,188
Beginning Net Position	\$ 319,081	\$ 1,435,408	\$ 1,443,183	\$ 2,483,432	\$ 2,320,581
Ending Net Position	\$ 1,435,408	\$ 2,483,432	\$ 1,449,626	\$ 2,320,581	\$ 2,351,769

Water & Sewer Fund 2025 Expenditures



WATER AND SEWER FUND

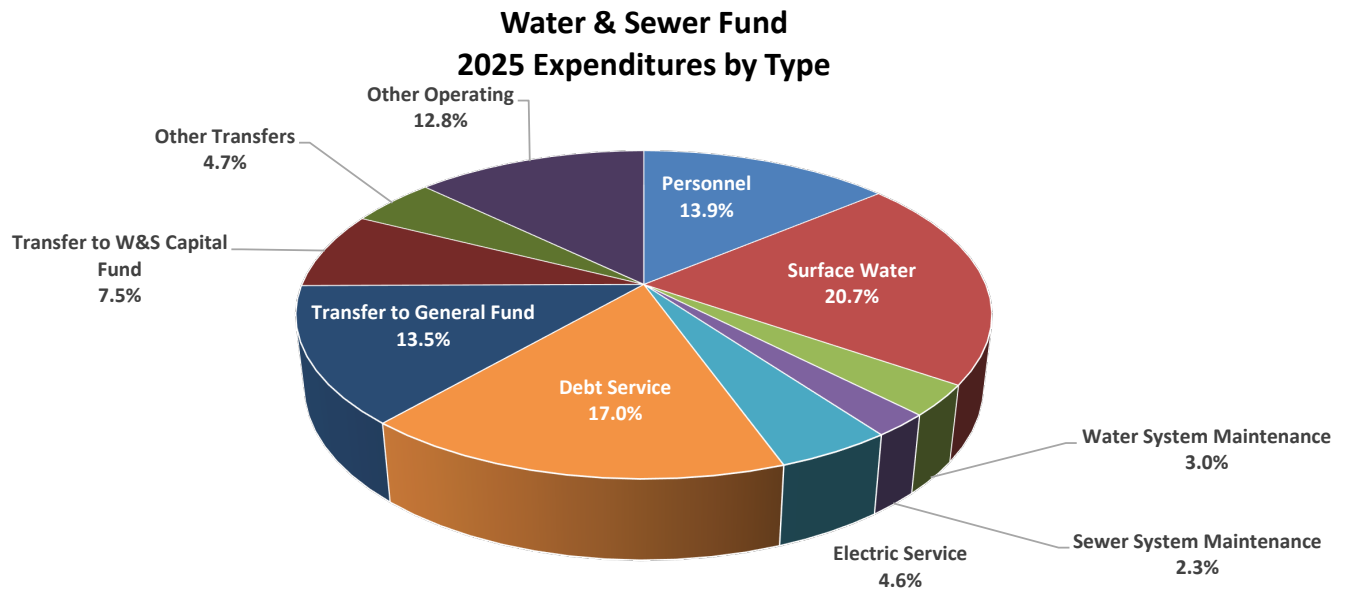
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Water Service	5,107,030	5,922,374	5,431,000	5,479,600	5,811,100
Sewer Service	3,181,576	3,410,920	3,215,000	3,250,000	3,311,400
Penalties	50,207	63,350	48,000	51,000	50,000
Connection Fee	90,630	69,050	85,000	77,000	78,000
Earnings on Investments	14,204	60,678	26,800	112,800	48,100
Insurance Claim Proceeds	-	5,253	-	-	-
Recovered Bad Debt Writeoffs	(3,333)	-	-	-	-
Miscellaneous	11,285	11,684	5,000	6,700	7,000
Transfer from 2022 W&S Co Fund	133,577	-	-	-	-
Total Revenues	\$ 8,585,176	\$ 9,543,309	\$ 8,810,800	\$ 8,977,100	\$ 9,305,600
Expenditures					
Regular Wages	646,167	657,266	809,800	729,700	809,500
On Call	11,970	12,713	14,500	12,900	16,500
Overtime	110,830	133,447	93,000	116,300	98,700
Longevity	4,293	3,865	4,900	4,500	5,500
Health & Dental	92,604	90,961	133,400	100,500	139,800
TMRS	101,901	104,169	116,700	109,500	123,800
FICA	57,239	60,033	67,800	64,100	68,100
Workers Compensation	10,502	8,811	10,800	10,400	13,500
Allowances	2,520	2,310	3,600	2,400	2,400
Other Benefits	2,979	3,053	3,600	3,700	4,300
HSA Contribution	3,250	4,625	5,500	5,500	7,000
Employee Relations	1,803	2,601	3,000	3,000	3,600
Accrued Vacation	73	4,069	-	-	-
Pension Expense	(118,554)	34,533	-	-	-
OPEB Expense	(30,690)	(15,790)	-	-	-
Personnel	\$ 896,887	\$ 1,106,666	\$ 1,266,600	\$ 1,162,500	\$ 1,292,700
Office Supplies	1,963	768	3,000	2,500	3,000
Operating Supplies	32,670	42,071	36,000	50,000	40,000
Fuel	11,958	11,905	11,000	11,000	13,200
Treatment Chemicals	102,867	112,894	110,000	120,000	173,000
Equipment Maintenance	18,031	11,223	25,000	25,000	25,000
Vehicle Maintenance	28,459	32,512	23,000	23,000	23,000
Building & Grounds Maintenance	22,636	29,750	30,000	30,000	30,000
Water System Maintenance	277,602	268,008	241,000	350,000	282,800
Sewer System Maintenance	194,056	205,723	200,000	234,886	210,000
Postage & Shipping	966	142	500	3,300	500
Electric Service	326,670	330,199	330,000	340,000	423,500
Surface Water	1,857,251	2,589,836	1,750,000	2,000,000	1,920,000
Natural Gas Service	469	433	500	500	500
Other Utilities	2,161	5,664	7,000	7,000	7,000
Equipment Lease/Rental	2,392	2,216	3,000	2,700	5,100
Professional Dues	2,915	2,773	2,500	3,600	3,650
Publications	-	-	-	-	2,000
Professional Development	16,603	17,555	14,600	18,400	13,305
Sludge Removal	80,649	92,899	80,000	95,000	90,000
Credit Card Fees	73,092	104,697	96,000	96,000	96,000

WATER AND SEWER FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Other Contracted Services	535,517	517,977	442,300	429,728	478,200
Resident Reimbursement	150	9,206	3,000	3,000	10,000
Community Relations	1,737	2,251	15,000	15,000	15,000
Interest Exp - Leases GASB 87	-	255	-	-	-
Bad Debt Expense	-	3,075	3,100	5,580	6,300
Furniture & Equip <\$5000	968	-	-	-	-
Amortiz Exp- Leases GASB 87	-	3,136	-	-	-
Other Equipment	12,222	59,753	80,000	80,000	55,000
Construction Costs	-	-	-	-	100,000
Transfer to Debt Service Fund	367,637	665,000	1,560,957	1,560,957	1,565,457
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Trans to W&S Cap Proj Fund	900,000	545,000	675,000	675,000	700,000
Transfer to Veh Replace Fund	102,000	125,000	140,000	140,000	105,000
Transfer to Tech Mngt Fund	145,000	135,100	193,700	193,700	231,100
Transfer to Asset Replace Fund	203,319	211,600	211,600	211,600	104,100
Operating	\$ 6,571,963	\$ 7,388,619	\$ 7,537,757	\$ 7,977,451	\$ 7,981,712
Total Expenditures	\$ 7,468,849	\$ 8,495,285	\$ 8,804,357	\$ 9,139,951	\$ 9,274,412



FINANCE DEPARTMENT (W&S FUND)

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

Finance Utility Billing Workload Indicators				
Indicators	2022 Actual	2023 Actual	2024 Estimated	2025 Projected
Number of Billing Help emails & number of customer service calls and/or in-person	3869	3975	4000	4100
Number of service orders created/processed	640	1415	900	1000
% of customers paying electronically	81%	83%	85%	87%
Number of bill adjustments processed	549	567	839	500
Number of single-family accounts billed	5551	5507	5546	5550
Number of new single-family connections	496	410	550	500

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. (2025 Budget \$361,600)

FINANCE DEPARTMENT (W&S FUND) 2025 GOALS

- Begin process of implementing new utility billing system
- Complete Water & Wastewater Rate Study
- 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 (2024 authorized full-time employees – 2)
- Total Budget – \$361,600 (2024 Total Budget – \$356,500)

Finance Department

		Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
City-Wide						
Operating		367,637	668,329	1,564,057	1,566,537	1,571,757
Capital			3,136	-	-	-
Total		\$ 367,637	\$ 671,465	\$ 1,564,057	\$ 1,566,537	\$ 1,571,757
W & S Finance						
Personnel		118,267	59,062	157,500	141,600	163,200
Operating		143,575	213,513	199,000	146,400	198,400
Capital		968	-	-	-	-
Total		\$ 262,810	\$ 272,575	\$ 356,500	\$ 288,000	\$ 361,600
Transfers to Other Funds						
Operating		2,150,000	1,795,000	1,925,000	1,925,000	1,950,000
Total		\$ 2,150,000	\$ 1,795,000	\$ 1,925,000	\$ 1,925,000	\$ 1,950,000
Finance Department Total		\$ 2,780,447	\$ 2,739,040	\$ 3,845,557	\$ 3,779,537	\$ 3,883,357

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2024	2025	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Finance - Utility Billing					
Accounting Specialist	4	1	1	\$ 50,752	\$ 73,590
Utility Billing Specialist	3	1	1	\$ 46,134	\$ 66,893
Total Finance (W&S Fund)		2	2		

Finance Department

City-Wide Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Interest Exp - Leases GASB 87	-	255	-	-	-
Bad Debt Expense	-	3,074	3,100	5,580	6,300
Transfer to Debt Service Fund	367,637	665,000	1,560,957	1,560,957	1,565,457
Operating	\$ 367,637	\$ 668,329	\$ 1,564,057	\$ 1,566,537	\$ 1,571,757
Amortiz Exp- Leases GASB 87	-	3,136	-	-	-
Capital	\$ -	\$ 3,136	\$ -	\$ -	\$ -
City-Wide Division Total	\$ 367,637	\$ 671,465	\$ 1,564,057	\$ 1,566,537	\$ 1,571,757

Finance Department

W & S Finance Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	90,230	57,168	104,800	97,900	103,600
Overtime	1,246	1,357	3,000	2,300	6,000
Longevity	315	40	200	200	400
Health & Dental	21,717	10,272	26,200	16,300	26,100
TMRS	12,073	7,557	13,600	12,700	14,500
FICA	6,380	4,349	7,600	7,400	7,800
Workers Compensation	140	73	100	200	200
Other Benefits	458	256	500	600	600
HSA Contribution	2,500	1,250	1,500	4,000	4,000
Accrued Vacation	(2,116)	828	-	-	-
Pension Expense	(11,639)	(9,598)	-	-	-
OPEB Expense	(3,035)	(14,490)	-	-	-
Personnel	\$ 118,267	\$ 59,062	\$ 157,500	\$ 141,600	\$ 163,200
Office Supplies	319	244	1,000	500	1,000
Equipment Lease/Rental	1,846	1,507	2,300	2,000	3,900
Publications	-	-	-	-	2,000
Professional Development	1,866	75	1,400	1,400	1,400
Credit Card Fees	73,092	104,697	96,000	96,000	96,000
Other Contracted Services	66,451	106,990	98,300	46,500	94,100
Operating	\$ 143,575	\$ 213,513	\$ 199,000	\$ 146,400	\$ 198,400
Furniture & Equip <\$5000	968	-	-	-	-
Capital	\$ 968	\$ -	\$ -	\$ -	\$ -
W & S Finance Division Total	\$ 262,810	\$ 272,575	\$ 356,500	\$ 288,000	\$ 361,600

Finance Department

Transfers to Other Funds

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
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Expenditures

Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer to W&S Cap Proj Fund	900,000	545,000	675,000	675,000	700,000
Operating	\$ 2,150,000	\$ 1,795,000	\$ 1,925,000	\$ 1,925,000	\$ 1,950,000

Transfers to Other Funds Division

Total	\$ 2,150,000	\$ 1,795,000	\$ 1,925,000	\$ 1,925,000	\$ 1,950,000
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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	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
New Water Services Installed	21	20	23	25
Water Distributed (surface and groundwater in gallons)	796M	877M	795M	800M
Wastewater Treated (gallons)	293M	268M	304M	295M
Water Meter Read Accuracy (%)	99	99	99	99
Number of Meter Re-reads	75	90	85	90

PUBLIC WORKS DEPARTMENT DIVISION (W&S FUND)

Operations – Operates and maintains the City's water and sewer systems. (2025 Budget – \$5,391,055)

PUBLIC WORKS DEPARTMENT (W&S FUND) 2025 GOALS

- Award contract and begin construction and treatment upgrades to the Wastewater Treatment Plant.
- Initiate construction of the Milton Cast Iron Water Line Replacement, the Cast Iron Water Line Replacement Package (2020), Wakeforest Water Plant Distribution Line Replacement, and Wakeforest Elevated Storage Tank and Ground Storage Tank Interior Rehabilitation.
- Initiate design on Milton Water Plant and Cast-Iron Water Line Replacement (2025).
- Continue to promote water conservation methods with the goal of maintaining water loss at a rate less than 5% of overall usage.
- Enhance cross-training program and provide more training opportunities to supplement current staffing.

PUBLIC WORKS DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- Authorized full-time employees – 10 (2024 authorized full-time employees – 10)
- Purchase of Surface Water from the City of Houston – \$1,920,000 (2024 Budget – \$1,750,000)
- Total Budget – \$5,391,055 (2024 Total Budget – \$4,958,800)

Public Works Department

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
W & S Operations					
Personnel	776,816	1,045,003	1,106,100	1,017,900	1,125,900
Operating	3,899,364	4,651,489	3,772,700	4,262,514	4,110,155
Capital	12,222	59,753	80,000	80,000	155,000
Total	\$ 4,688,402	\$ 5,756,245	\$ 4,958,800	\$ 5,360,414	\$ 5,391,055
Public Works Department Total	\$ 4,688,402	\$ 5,756,245	\$ 4,958,800	\$ 5,360,414	\$ 5,391,055

Public Works Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2024	2025	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works - Operations					
Operations Manager	8	1	1	\$ 77,709	\$ 112,694
Plant Supervisor	8	1	1	\$ 77,709	\$ 112,694
Plant Operator, Sr.	7	1	1	\$ 70,658	\$ 102,440
Field Services Crew Chief	7	1	1	\$ 70,658	\$ 102,440
Crew Leader	5	2	2	\$ 58,386	\$ 84,677
Plant Operator	4	2	2	\$ 50,752	\$ 73,590
Maintenance Worker III	4	1	1	\$ 50,752	\$ 73,590
Maintenance Worker I	1	1	1	\$ 38,126	\$ 55,307
Total Public Works (W&S Fund)		10	10		

Public Works Department

W & S Operations Division

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	555,937	600,098	705,000	631,800	705,900
On Call	11,970	12,713	14,500	12,900	16,500
Overtime	109,585	132,090	90,000	114,000	92,700
Longevity	3,978	3,824	4,700	4,300	5,100
Health & Dental	70,887	80,689	107,200	84,200	113,700
TMRS	89,829	96,613	103,100	96,800	109,300
FICA	50,859	55,684	60,200	56,700	60,300
Workers Compensation	10,362	8,738	10,700	10,200	13,300
Allowances	2,520	2,310	3,600	2,400	2,400
Other Benefits	2,521	2,798	3,100	3,100	3,700
HSA Contribution	750	3,375	4,000	1,500	3,000
Accrued Vacation	2,189	3,241	-	-	-
Pension Expense	(106,915)	44,131	-	-	-
OPEB Expense	(27,655)	(1,300)	-	-	-
Personnel	\$ 776,816	\$ 1,045,003	\$ 1,106,100	\$ 1,017,900	\$ 1,125,900
Employee Relations	1,803	2,601	3,000	3,000	3,600
Office Supplies	1,644	524	2,000	2,000	2,000
Operating Supplies	32,670	42,071	36,000	50,000	40,000
Fuel	11,958	11,905	11,000	11,000	13,200
Treatment Chemicals	102,867	112,894	110,000	120,000	173,000
Equipment Maintenance	18,031	11,223	25,000	25,000	25,000
Vehicle Maintenance	28,459	32,512	23,000	23,000	23,000
Building & Grounds Maintenance	22,636	29,750	30,000	30,000	30,000
Water System Maintenance	277,602	268,008	241,000	350,000	282,800
Sewer System Maintenance	194,056	205,723	200,000	234,886	210,000
Postage & Shipping	966	142	500	3,300	500
Electric Service	326,670	330,199	330,000	340,000	423,500
Surface Water	1,857,250	2,589,836	1,750,000	2,000,000	1,920,000
Natural Gas Service	469	433	500	500	500
Other Utilities	2,161	5,664	7,000	7,000	7,000
Equipment Lease/Rental	546	710	700	700	1,200
Professional Dues	2,915	2,773	2,500	3,600	3,650
Professional Development	14,737	17,480	13,200	17,000	11,905
Sludge Removal	80,649	92,899	80,000	95,000	90,000
Other Contracted Services	469,066	410,986	344,000	383,228	384,100
Resident Reimbursement	150	9,206	3,000	3,000	10,000
Community Relations	1,737	2,251	15,000	15,000	15,000
Transfer to Veh Replace Fund	102,000	125,000	140,000	140,000	105,000
Trans to Tech Management Fund	145,000	135,100	193,700	193,700	231,100
Transfer to Asset Replace Fund	203,319	211,600	211,600	211,600	104,100
Operating	\$ 3,899,364	\$ 4,651,489	\$ 3,772,700	\$ 4,262,514	\$ 4,110,155
Other Equipment	12,222	59,753	80,000	80,000	55,000
Construction Costs	-	-	-	-	100,000
Capital	\$ 12,222	\$ 59,753	\$ 80,000	\$ 80,000	\$ 155,000
W & S Operations Division Total	\$ 4,688,402	\$ 5,756,245	\$ 4,958,800	\$ 5,360,414	\$ 5,391,055



City of
**West University
Place**

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SOLID WASTE FUND

The Solid Waste Fund is an enterprise fund and, as a business enterprise in the private sector, it 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.

2024 Estimated – For 2024, the Solid Waste Fund is expected to have revenue totaling \$1.99 million for solid waste services.

The cost of providing solid waste services in 2024, excluding transfers, is expected to be \$1.77 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 cost of service 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 2024 total costs of service to \$2.1 million.

2025 Budget – For 2025, the Solid Waste Fund is expected to have revenue of about \$2.06 million for solid waste services. Rates for Solid Waste customers will increase by 3.5% for 2025.

Total expenditure is expected to be \$2.1 million. Working capital is anticipated to be healthy and more than the 10% reserve requirement.

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

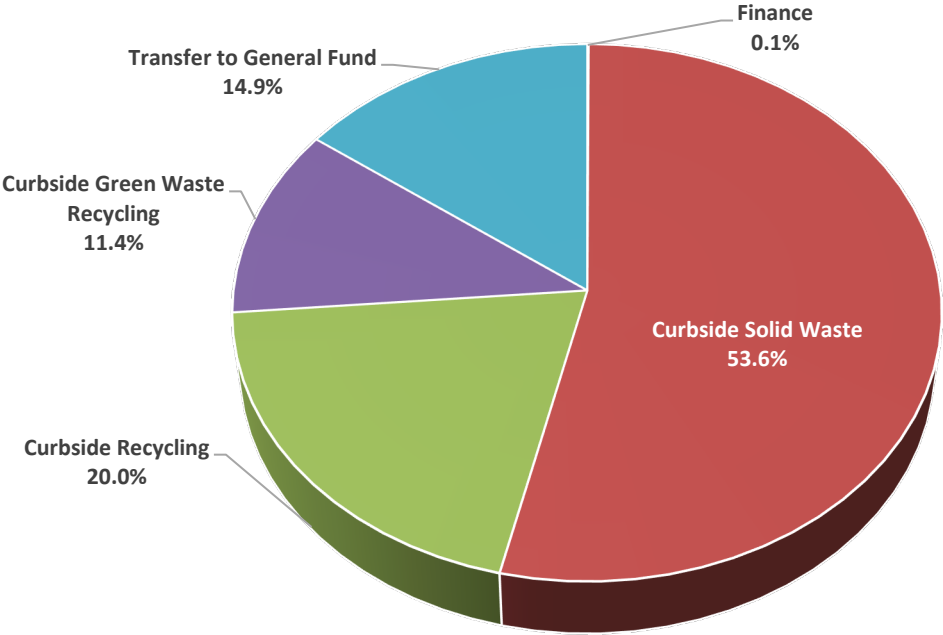
	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Solid Waste Collection	1,839,706	1,893,282	1,977,600	1,956,000	2,033,600
Solid Waste Special Collection	-	50	500	100	100
Sale Of Recyclables	7,450	-	-	280	-
Earnings on Investments	9,754	32,340	13,800	33,300	26,300
Class Fees	-	385	-	-	-
Miscellaneous	696	1,929	800	1,300	800
Total Revenues	\$ 1,857,606	\$ 1,927,986	\$ 1,992,700	\$ 1,990,980	\$ 2,060,800
Expenditures By Department					
Finance	-	870	500	1,355	1,400
Curbside Solid Waste	993,226	1,099,441	1,086,600	1,080,900	1,116,827
Curbside Recycling	284,544	370,963	451,950	466,450	417,650
Curbside Green Waste Recycling	180,176	214,795	221,700	209,450	238,200
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Total Expenditures	\$ 1,767,946	\$ 1,996,069	\$ 2,070,750	\$ 2,068,155	\$ 2,084,077
Net Revenues (Expenditures)	\$ 89,660	\$ (68,083)	\$ (78,050)	\$ (77,175)	\$ (23,277)
Beginning Net Position	\$ 537,995	\$ 627,655	\$ 609,791	\$ 559,572	\$ 482,397
Ending Net Position	\$ 627,655	\$ 559,572	\$ 531,741	\$ 482,397	\$ 459,120

SOLID WASTE FUND

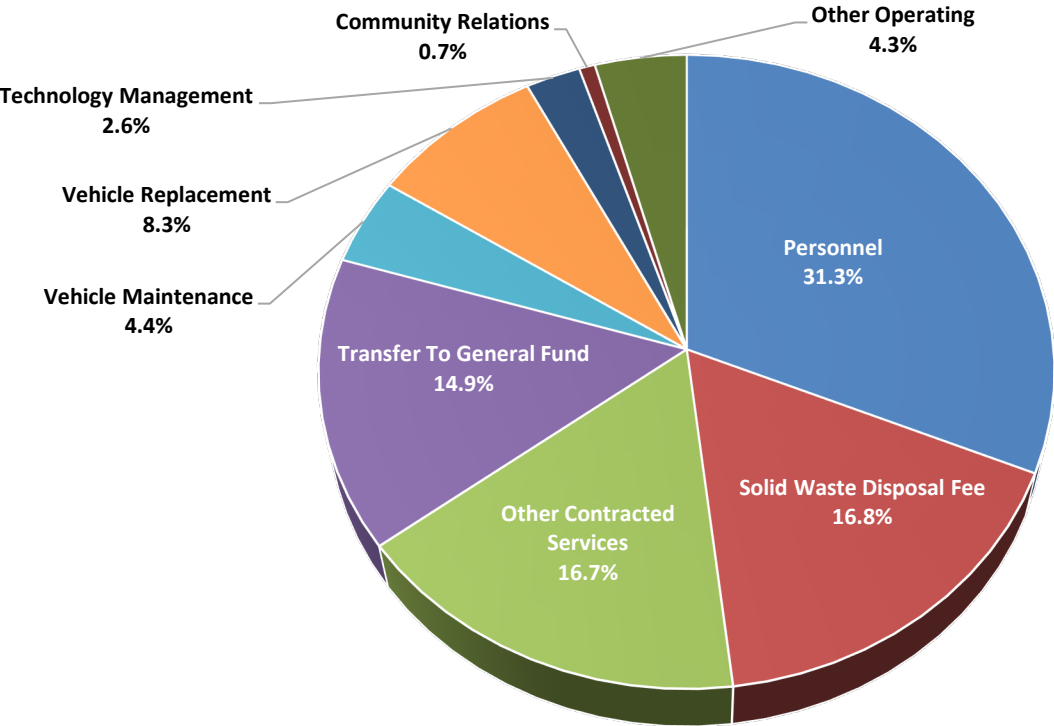
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Solid Waste Collection	1,839,706	1,893,282	1,977,600	1,956,000	2,033,600
Solid Waste Special Collection	-	50	500	100	100
Sale Of Recyclables	7,450	-	-	280	-
Earnings on Investments	9,754	32,340	13,800	33,300	26,300
Class Fees	-	385	-	-	-
Miscellaneous	696	1,929	800	1,300	800
Total Revenues	\$ 1,857,606	\$ 1,927,986	\$ 1,992,700	\$ 1,990,980	\$ 2,060,800
Expenditures					
Regular Wages	312,672	343,991	388,400	370,400	412,988
Overtime	14,066	17,940	18,000	24,700	30,900
Longevity	3,145	3,425	4,300	3,650	3,280
Health & Dental	53,890	56,823	63,500	64,200	99,807
TMRS	43,349	46,950	51,900	50,500	57,931
FICA	24,175	26,744	30,300	29,500	29,591
Workers Compensation	9,755	8,853	9,600	9,300	13,180
Other Benefits	1,590	1,690	1,800	1,900	2,200
HSA Contribution	1,500	2,625	3,000	3,000	1,500
Accrued Vacation	2,110	(9,424)	-	-	-
Pension Expense	(53,421)	22,230	-	-	-
OPEB Expense	(14,437)	232	-	-	-
Personnel	\$ 398,395	\$ 522,080	\$ 570,800	\$ 557,150	\$ 651,377
Employee Relations	1,856	1,129	1,700	1,700	1,700
Office Supplies	322	63	-	200	-
Operating Supplies	16,241	14,244	15,350	15,350	16,350
Fuel	69,147	58,365	59,000	59,000	50,700
Equipment Maintenance	(1,193)	3,463	3,000	3,000	3,000
Vehicle Maintenance	129,080	106,692	102,000	112,000	92,000
Electric Service	463	563	700	700	800
Surface Water	413	288	1,000	1,000	1,000
Other Utilities	125	-	300	300	300
Professional Dues	245	-	600	600	600
Professional Development	3,116	1,889	5,000	5,000	5,000
Disposal Fee	209,614	315,884	320,000	320,000	351,600
Landfill Maintenance	9,450	-	-	-	-
Other Contracted Services	333,636	330,672	361,600	361,600	347,550
Community Relations	5,336	11,013	12,000	12,000	15,600
Bad Debt Expense	-	870	500	1,355	1,400
Furniture & Equip <\$5000	-	23,860	-	-	-
Other Equipment	8,000	5,095	28,000	28,000	9,000
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Transfer to Veh Replace Fund	225,000	224,000	230,000	230,000	172,500
Trans to Tech Management Fund	48,700	65,900	49,200	49,200	53,600
Operating	\$ 1,369,551	\$ 1,473,989	\$ 1,499,950	\$ 1,511,005	\$ 1,432,700
Total Expenditures	\$ 1,767,946	\$ 1,996,069	\$ 2,070,750	\$ 2,068,155	\$ 2,084,077

Solid Waste Fund - 2025 Expenditures by Function



Solid Waste Fund - 2025 Expenditures by Type



Finance Department

City-Wide Division Line Item Budget

		Actual		Actual		Budget		Projected		Budget
		2022		2023		2024		2024		2025
Expenditures										
Bad Debt Expense		-		870		500		1,355		1,400
	Operating	\$ -	\$	870	\$	500	\$	1,355	\$	1,400
	Capital	\$ -	\$	-	\$	-	\$	-	\$	-
City-Wide Division Total		\$ -	\$	870	\$	500	\$	1,355	\$	1,400

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	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Solid Waste - Warnings Issued (early/late placement)	300	265	325	310
Tons of Solid Waste Disposed				
<i>Solid Waste</i>	4,500	4,400	4,000	4,200
<i>Recycling</i>	2,000	1,571	1,800	2,000
<i>Yard Waste</i>	750	718	750	800

PUBLIC WORKS DEPARTMENT DIVISIONS (SOLID WASTE FUND)

Curbside Solid Waste – Collects and disposes of solid waste (2025 Budget – \$1,426,827)

Curbside Recycling – Collects and recycles recyclable waste (2025 Budget – \$417,650)

Curbside Green Waste Recycling – Collects and recycles yard waste (2025 Budget – \$238,200)

PUBLIC WORKS DEPARTMENT 2025 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 (2024 authorized full-time employees – 7)
- Total Budget – \$2,082,677 (2024 Total Budget – \$2,070,250)

Public Works Department

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Curbside Solid Waste					
Personnel	304,694	373,560	422,800	416,900	479,277
Operating	998,532	1,012,021	973,800	974,000	947,550
Capital	-	23,860	-	-	-
Total	\$ 1,303,226	\$ 1,409,441	\$ 1,396,600	\$ 1,390,900	\$ 1,426,827
Curbside Recycling					
Personnel	62,990	77,758	81,500	86,000	87,000
Operating	213,554	288,111	342,450	352,450	321,650
Capital	8,000	5,095	28,000	28,000	9,000
Total	\$ 284,544	\$ 370,963	\$ 451,950	\$ 466,450	\$ 417,650
Curbside Green Waste Recycling					
Personnel	30,710	70,762	66,500	54,250	85,100
Operating	149,466	144,033	155,200	155,200	153,100
Total	\$ 180,176	\$ 214,795	\$ 221,700	\$ 209,450	\$ 238,200
Public Works Department Total	\$ 1,767,946	\$ 1,995,199	\$ 2,070,250	\$ 2,066,800	\$ 2,082,677

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION	GRADE	2024	2025	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works					
Curbside Solid Waste					
General Services Supervisor	7	1	0	\$ 70,658	\$ 102,440
Crew Chief	6	1	0	\$ 64,230	\$ 93,142
Crew Leader-Solid Waste	4	1	2	\$ 50,152	\$ 73,590
Driver/Equipment Operator	3	3	3	\$ 46,134	\$ 66,893
Curbside Recycling					
Driver/Equipment Operator	3	1	1	\$ 46,134	\$ 66,893
Curbside Green Waste Recycling					
Driver/Equipment Operator	3	1	1	\$ 46,134	\$ 66,893
TOTAL SOLID WASTE FUND		7	7		

Public Works Department

Curbside Solid Waste Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	229,060	247,795	286,400	279,600	309,688
Overtime	11,214	14,322	14,000	19,400	21,400
Longevity	1,945	2,140	2,500	2,300	1,880
Health & Dental	41,276	42,561	48,000	45,300	68,207
TMRS	31,823	34,786	38,200	38,100	43,231
FICA	17,701	19,252	22,300	22,200	21,891
Workers Compensation	7,114	6,061	7,100	7,000	9,880
Other Benefits	1,160	1,397	1,300	1,500	1,600
HSA Contribution	1,500	1,979	3,000	1,500	1,500
Accrued Vacation	3,486	(14,985)	-	-	-
Pension Expense	(34,728)	17,236	-	-	-
OPEB Expense	(6,855)	1,015	-	-	-
Personnel	\$ 304,694	\$ 373,560	\$ 422,800	\$ 416,900	\$ 479,277
Employee Relations	1,856	1,129	1,700	1,700	1,700
Office Supplies	322	63	-	200	-
Operating Supplies	15,482	12,896	13,800	13,800	14,400
Fuel	47,436	42,938	41,000	41,000	19,700
Equipment Maintenance	1,047	3,463	1,500	1,500	1,500
Vehicle Maintenance	73,197	50,329	55,000	55,000	55,000
Electric Service	463	563	700	700	800
Surface Water	413	288	1,000	1,000	1,000
Other Utilities	125	-	300	300	300
Professional Dues	245	-	600	600	600
Professional Development	3,116	1,655	5,000	5,000	5,000
Disposal Fee	199,882	237,957	210,000	210,000	230,000
Landfill Maintenance	9,450	-	-	-	-
Other Contracted Services	158,068	159,839	173,200	173,200	182,050
Community Relations	231	-	-	-	-
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
Transfer to Veh Replace Fund	145,000	144,000	136,000	136,000	102,000
Trans to Tech Management Fund	32,200	46,900	24,000	24,000	23,500
Operating	\$ 998,532	\$ 1,012,021	\$ 973,800	\$ 974,000	\$ 947,550
Furniture & Equip <\$5000	-	23,860	-	-	-
Capital	\$ -	\$ 23,860	\$ -	\$ -	\$ -
Curbside Solid Waste Division Total	\$ 1,303,226	\$ 1,409,441	\$ 1,396,600	\$ 1,390,900	\$ 1,426,827

Public Works Department

Curbside Recycling Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	52,108	53,898	55,800	56,200	56,900
Overtime	1,618	2,082	3,000	5,000	4,700
Longevity	1,130	1,190	1,300	1,300	1,400
Health & Dental	7,139	6,912	7,700	7,300	9,300
TMRS	7,213	6,498	7,600	8,000	8,100
FICA	4,017	4,202	4,400	4,600	4,500
Workers Compensation	1,632	1,708	1,400	1,800	1,800
Other Benefits	265	75	300	300	300
HSA Contribution	-	646	-	1,500	-
Accrued Vacation	(1,506)	4,036	-	-	-
Pension Expense	(8,525)	(60)	-	-	-
OPEB Expense	(2,099)	(3,427)	-	-	-
Personnel	\$ 62,990	\$ 77,758	\$ 81,500	\$ 86,000	\$ 87,000
Operating Supplies	759	1,348	1,550	1,550	1,950
Fuel	13,281	11,975	13,000	13,000	15,500
Equipment Maintenance	(2,240)	-	1,500	1,500	1,500
Vehicle Maintenance	43,865	39,160	35,000	45,000	25,000
Professional Development	-	234	-	-	-
Disposal Fee	-	70,645	95,000	95,000	106,600
Other Contracted Services	96,284	94,737	105,200	105,200	84,900
Community Relations	5,105	11,013	12,000	12,000	15,600
Transfer to Veh Replace Fund	40,000	40,000	54,000	54,000	40,500
Trans to Tech Management Fund	16,500	19,000	25,200	25,200	30,100
Operating	\$ 213,554	\$ 288,111	\$ 342,450	\$ 352,450	\$ 321,650
Other Equipment	8,000	5,095	28,000	28,000	9,000
Capital	\$ 8,000	\$ 5,095	\$ 28,000	\$ 28,000	\$ 9,000
Curbside Recycling Division Total	\$ 284,544	\$ 370,963	\$ 451,950	\$ 466,450	\$ 417,650

Public Works Department

Curbside Green Waste Recycling Division Line Item Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Expenditures					
Regular Wages	31,505	42,298	46,200	34,600	46,400
Overtime	1,234	1,536	1,000	300	4,800
Longevity	70	95	500	50	-
Health & Dental	5,475	7,350	7,800	11,600	22,300
TMRS	4,314	5,666	6,100	4,400	6,600
FICA	2,457	3,290	3,600	2,700	3,200
Workers Compensation	1,010	1,084	1,100	500	1,500
Other Benefits	166	218	200	100	300
Accrued Vacation	131	1,526	-	-	-
Pension Expense	(10,168)	5,054	-	-	-
OPEB Expense	(5,483)	2,644	-	-	-
Personnel	\$ 30,710	\$ 70,762	\$ 66,500	\$ 54,250	\$ 85,100
Fuel	8,431	3,453	5,000	5,000	15,500
Vehicle Maintenance	12,018	17,203	12,000	12,000	12,000
Disposal Fee	9,732	7,282	15,000	15,000	15,000
Other Contracted Services	79,285	76,096	83,200	83,200	80,600
Transfer to Veh Replace Fund	40,000	40,000	40,000	40,000	30,000
Operating	\$ 149,466	\$ 144,033	\$ 155,200	\$ 155,200	\$ 153,100
Curbside Green Waste Recycling Division Total	\$ 180,176	\$ 214,795	\$ 221,700	\$ 209,450	\$ 238,200

INTERNAL SERVICE FUNDS

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

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund (VRF) finances the purchase of rolling stock routinely used in providing the City's services. Trucks, automobiles, tractors, trailers, ambulances and vans are examples of the types of vehicles this fund finances for other funds. Each City department makes contributions to the VRF based on the estimated life and replacement cost of the vehicles it uses. The VRF makes purchases when a combination of age and repair cost indicates that the item has reached the end of its service life.

TECHNOLOGY MANAGEMENT FUND

The management and funding of the City's technology is accounted for in the Technology Management Fund. Technology is integral to the City's ability to provide efficient and necessary services to citizens. The cost of implementing new technology and maintaining the City's existing computer hardware, software and networks has grown into a major expenditure. The Technology Management Fund was created to centralize those expenditures, consolidate the management of the resources needed to maintain existing information technology systems, and to deploy new solutions.

ASSET REPLACEMENT FUND

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

EMPLOYEE BENEFITS FUND

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

HUMAN RESOURCES SERVICES FUND

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

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund (VRF) 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.

2024 Estimated – Revenue in the VRF will be more than anticipated in the 2024 Budget due to an increase in earnings on investments and insurance refunds. Expenditures in 2024 are expected to be just slightly over the \$1,437,836 budgeted.

2025 Budget – Transfers from other funds in 2025 are expected to be \$542,250. The budgeted expenditures in 2025 are \$796,000, which replaces the following:

Police	2013 Chevy Caprice	\$ 35,000
Fire	2012 Chevy Suburban Command Vehicle	\$ 80,000
Fire	2018 Ambulance - Dodge Chassis /14 'Frazer Body	\$360,000
Park	2010 F-250 XL Ext. Cab with Tommy Lift	\$ 70,000
Park	2010 F-250 XL Ext. Cab	\$ 75,000
Public Works	2012 F-450 / 550 Dump Truck	\$ 89,000
Public Works	2008 Kubota U45 Zero Tall Mini Excavator	\$ 74,000
Public Works	2008 Kubota Trailer - 20' Tandem Axle	\$ 13,000

VEHICLE REPLACEMENT FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Sale Of City Prop-Capitalized	44,600	14,900	90,000	90,000	50,000
Earnings on Investments	45,168	173,066	72,700	189,600	139,900
Insurance Refunds	-	-	-	48,000	-
Transfer from General Fund	371,895	367,000	357,000	357,000	267,750
Trans from Water & Sewer Fund	102,000	125,000	140,000	140,000	105,000
Transfer from Solid Waste Fund	225,000	224,000	230,000	230,000	172,500
Transfer from Tech Mngt Fund	-	30,000	30,000	30,000	-
Total Revenues	\$ 788,663	\$ 933,966	\$ 919,700	\$ 1,084,600	\$ 735,150
Expenditures					
Automobiles	78,000	196,855	110,000	247,000	115,000
Light Trucks	6,641	50,787	-	388,000	145,000
Trucks	497,198	275,037	443,000	743,000	449,000
Heavy Equipment	-	-	-	-	74,000
Other Equipment	-	29,526	60,000	60,000	13,000
Transfer to Asset Replace Fund	8,998	-	-	-	-
Total Expenditures	\$ 590,837	\$ 552,205	\$ 613,000	\$ 1,438,000	\$ 796,000
Net Revenues (Expenditures)	\$ 197,826	\$ 381,761	\$ 306,700	\$ (353,400)	\$ (60,850)
Beginning Net Position	\$ 3,083,160	\$ 3,280,986	\$ 3,350,375	\$ 3,662,747	\$ 3,309,347
Ending Net Position	\$ 3,280,986	\$ 3,662,747	\$ 3,657,075	\$ 3,309,347	\$ 3,248,497

VEHICLE REPLACEMENT FUND
2025 Replacement Schedule

VEHICLE	DEPARTMENT ASSIGNED	VEHICLE TYPE BEING PURCHASED	ESTIMATED REPLACEMENT COST
2013 Chevy Caprice	Police	Toyota Rav4	35,000
2012 Chevy Suburban Command Vehicle	Fire	Chevy Suburban	80,000
2018 Ambulance - Dodge Chassis / 14 'Frazer Body	Fire	F-450 4x2	360,000
2010 F-250 XL Ext. Cab with Tommy Lift	Park	Crew Cab Truck 4x2 w/ Liftgate	70,000
2010 F-250 XL Ext. Cab	Park	Crew Cab Truck 4x2 w/ Service Body	75,000
2012 F-450 / 550 Dump Truck	Public Works	F450 Crew Cab w/ Dump Body	89,000
2008 Kubota U45 Zero Tall Mini Excavator w/ multiple buckets	Public Works	Kubota U55-5R1 Mini Excavator	74,000
2008 Kubota Trailer - 20' Tandem Axle	Public Works	Big Tex Trailer with Loading Ramp	13,000
2025 Vehicle & Equipment Replacement Cost			\$ 796,000

**VEHICLE REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2026 - 2029**

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
140	2020 Ford Interceptor SUV	Police	2026	80,000
141	2020 Ford Interceptor SUV	Police	2026	80,000
142	2020 Ford Interceptor SUV	Police	2026	80,000
143	2020 Ford Interceptor SUV	Police	2026	80,000
401	2016 Ford Escape	Parks	2026	30,000
601	F-250 Extended Cab w/ Dump Body	Public Works	2026	68,000
671	Volvo HDR w/ Heil 2500 Durapack 25 yd body	Public Works	2026	327,000
642	JD 410J Backhoe	Public Works	2026	161,000
645	F-750 XLT with 18' Davis Open Bed Dump	Public Works	2026	116,000
779	Godwin Dri Prime CD150m Pump / JD Engine	Public Works	2026	60,000
823	Kubota Trackhoe KV41-VR1T4	Public Works	2026	42,000
2026 Vehicle & Equipment Replacement Cost				1,124,000
548	2000 Ameritrail w/ Miller WEL w/ Doors	Public Works	2027	12,000
705	F-350 XL CrewCab with Work Body (diesel)	Public Works	2027	68,000
735	F-750 XLT with Davis 5/6 Yd Dump Body	Public Works	2027	115,000
672	Volvo HDR w/ Heil 2500 Durapack 25 yd body	Public Works	2027	290,000
818	TCM Forklift	Public Works	2027	42,000
826	6x10 Utility Trailer	Public Works	2027	14,000
903	Ford Explorer SUV	Public Works	2027	45,000
101	F-150 Unmarked Truck	Police	2027	50,000
900	F-250 Diesel Ext. Cab PU 4x2/Meteco Utility Bed	Public Works	2027	75,000
909	2017 Ford Interceptor SUV	Police	2027	36,000
2027 Vehicle & Equipment Replacement Cost				747,000
102	Toyota Sienna Van	Police	2028	41,000
144	2020 Ford Interceptor SUV	Police	2028	84,000
145	2020 Ford Interceptor SUV	Police	2028	84,000
413	2016 Ford Interceptor SUV	Police	2028	36,000
653	Ameritrail 8x16 Trailer (long trailer)	Public Works	2028	5,000
1	Ford Escape XL (formerly 400)	Public Works	2028	38,000
827	Enclosed Cargo Trailer - 20' - Traffic Control Rapid Response	Public Works	2028	13,000
871	Godwin Dri Prime 4" Pump	Public Works	2028	39,000
2028 Vehicle & Equipment Replacement Cost				340,000
219	Kearney Trailer Tandem	Fire	2029	13,000
905	Ford F-150 Ext. Cab w/ Rat Pack Storage	Public Works	2029	44,000
673	Freightliner M-106 w/ Heil 2500 Durapack 25 yd body	Public Works	2029	324,000
825	Kubota B26 Tractor	Public Works	2029	44,000
2029 Vehicle & Equipment Replacement Cost				425,000

*** 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	2022 Actual	2023 Actual	2024 Estimated	2025 Forecasted
Desktop/Laptops/Virtual PCs Maintained	170	194	200	200
Physical Servers Maintained	26	23	25	26
Virtual Servers Maintained	47	49	52	52
Contracts Managed	108	123	120	120
Help Desk Calls	657	713	675	800

2024 Estimated – In 2024, transfers from other funds are expected to be \$2,232,700. Total Expenditures expected to total \$2,379,800.

2025 Budget – The 2025 budget projects transfers from other funds amounting to \$2,375,400. Expenditures for operations are budgeted to be \$2,368,100.

TECHNOLOGY MANAGEMENT FUND 2025 GOALS

- Complete phase 4 of 4 of radio replacements for fire and police
- New Utility Billing Software implementation
- Improved Print Management system
- 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 (2024 authorized full-time employees – 4)
- Total Budget - \$2,368,100 (2024 Total Budget - \$2,389,800)

TECHNOLOGY MANAGEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Earnings on Investments	10,705	39,540	14,600	46,200	31,000
Miscellaneous	119	-	-	-	-
Transfer from General Fund	1,734,100	1,927,300	1,989,800	1,989,800	2,090,700
Transfer from Cap Proj Fund	139,482	74,798	-	-	-
Trans from Water & Sewer Fund	145,000	135,100	193,700	193,700	231,100
Transfer from Solid Waste Fund	48,700	65,900	49,200	49,200	53,600
Total Revenues	\$ 2,078,105	\$ 2,242,638	\$ 2,247,300	\$ 2,278,900	\$ 2,406,400
Expenditures					
Regular Wages	403,580	370,124	428,800	427,600	439,100
On Call	1,500	-	-	-	-
Overtime	2,950	-	-	-	-
Longevity	1,445	1,510	1,800	1,800	2,100
Health & Dental	31,821	31,172	45,900	40,200	57,300
TMRS	54,901	49,044	55,500	55,700	59,800
FICA	31,060	28,239	32,700	32,500	33,200
Workers Compensation	1,072	792	700	1,200	1,000
Allowances	9,290	8,870	10,400	10,400	10,500
Other Benefits	1,758	1,600	1,800	2,100	2,300
HSA Contribution	3,000	1,500	3,000	1,500	1,500
Accrued Vacation	316	10,449	-	-	-
Pension Expense	(59,465)	(1,649)	-	-	-
OPEB Expense	(5,946)	(27,177)	-	-	-
Office Supplies	381	216	1,000	1,000	3,300
Operating Supplies	8,014	10,440	10,500	10,500	10,500
Equipment Maintenance	21,511	770	10,000	10,000	12,000
HW & SW Maint Contracts	772,661	1,020,531	958,500	958,500	552,800
Tele-Comm & Data & Radio	207,328	234,409	282,200	282,200	308,200
Consultants	9,437	12,263	15,000	15,000	10,000
Equipment Lease/Rental	-	-	-	-	500
GASB 96 Software Based IT	-	-	-	-	637,000
Professional Dues	5,000	175	2,700	300	300
Professional Development	10,245	14,731	10,900	10,900	9,400
Other Contracted Services	80,018	67,390	67,500	67,500	50,000
Technology Projects	139,482	85	-	-	-
Servers	-	-	64,000	64,000	-
High Technology Replacements	143,161	121,685	70,000	210,000	78,000
Transfer to Veh Replace Fund	-	30,000	30,000	30,000	-
Transfer to Asset Replace Fund	108,100	146,900	146,900	146,900	89,300
Total Expenditures	\$ 1,982,620	\$ 2,134,071	\$ 2,249,800	\$ 2,379,800	\$ 2,368,100
Net Revenues (Expenditures)	\$ 95,485	\$ 108,567	\$ (2,500)	\$ (100,900)	\$ 38,300
Beginning Net Position	\$ 498,023	\$ 593,508	\$ 750,158	\$ 702,075	\$ 601,175
Ending Net Position	\$ 593,508	\$ 702,075	\$ 747,658	\$ 601,175	\$ 639,475

Technology Management Department

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Technology Management					
Personnel	477,282	474,474	580,600	573,000	606,800
Operating	1,222,695	1,537,826	1,535,200	1,532,800	1,683,300
Capital	282,643	121,770	274,000	274,000	78,000
Total	\$ 1,982,620	\$ 2,134,071	\$ 2,389,800	\$ 2,379,800	\$ 2,368,100
Technology Management Department Total	\$ 1,982,620	\$ 2,134,071	\$ 2,389,800	\$ 2,379,800	\$ 2,368,100

Technology Management Fund

POSITION	GRADE	2024	2025	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Technology Management					
IT Director	12	1	1	\$ 132,288	\$ 191,818
IT Operations Manager	10	1	1	\$ 98,301	\$ 142,563
System Administrator	9	1	1	\$ 85,488	\$ 123,968
IT Analyst	8	1	1	\$ 77,709	\$ 112,694
Total Technology Management Fund		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.

2024 Estimated – In 2024, transfers from other funds are expected to be \$904,300 and total revenues are projected to be \$1,135,725. Total expenditures are expected to be \$515,900.

2025 Budget – Transfers from other funds in 2025 are expected to be \$555,100 and total revenues are projected to be \$711,200. The budgeted expenditures for 2025 are \$206,200, which is for the following purchases:

Facilities	Water Pump #1 - CH	\$ 8,500
Facilities	Water Pump #2 - CH	\$ 8,500
PW Operations	Progressive Cavity Pump 2	\$ 26,800
PW Operations	Lift Station #12 Fixed Equipment	\$ 24,000
PW Operations	Lift Station #12 Fixed Equipment	\$ 24,000
General Services	Large Grinder	\$ 11,100
General Services	Striper/Driver System	\$ 23,900
PARD- Colonial Park Pool	4020 Marina Chaise Lounge (70)	\$ 28,500
Technology	Dell PowerEdge Server	\$ 50,900

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 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Sale of City Prop-Capitalized	5,000	-	-	525	-
Earnings on Investments	52,331	194,038	77,800	230,900	156,100
Transfer from General Fund	485,892	545,800	545,800	545,800	361,700
Transfer from Parks Fund	6,220	-	-	-	-
Transfer from FOWU Parks Fund	83,482	-	-	-	-
Transfer from Cap Proj Fund	253,590	97,121	-	-	-
Transfer from W & S Cap Proj Fund	147,406	-	-	-	-
Transfer from Water & Sewer Fund	203,319	211,600	211,600	211,600	104,100
Transfer from Veh Replace Fund	8,998	-	-	-	-
Transfer from Tech Mngt Fund	108,100	146,900	146,900	146,900	89,300
Total Revenues	\$ 1,354,338	\$ 1,195,458	\$ 982,100	\$ 1,135,725	\$ 711,200
Expenditures					
Other Equipment	654,003	165,371	370,900	515,900	206,200
Transfer to Transp Improve Fund	675,000	215,000	-	-	-
Total Expenditures	\$ 1,329,003	\$ 380,371	\$ 370,900	\$ 515,900	\$ 206,200
Net Revenues (Expenditures)	\$ 25,335	\$ 815,087	\$ 611,200	\$ 619,825	\$ 505,000
Beginning Net Position	\$ 3,521,079	\$ 3,546,414	\$ 4,176,713	\$ 4,361,501	\$ 4,981,326
Ending Net Position	\$ 3,546,414	\$ 4,361,501	\$ 4,787,913	\$ 4,981,326	\$ 5,486,326

ASSET REPLACEMENT FUND
2025 Replacement Schedule

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Water Pump #1 - CH	Facilities	2025	8,500
Water Pump #2 - CH	Facilities	2025	8,500
Progressive Cavity Pump 2	PW Operations	2025	26,800
Lift Station #12 Fixed Equipment	PW Operations	2025	24,000
Lift Station #12 Fixed Equipment	PW Operations	2025	24,000
Large Grinder	General Svcs	2025	11,100
Striper/Driver System	General Svcs	2025	23,900
4020 Marina Chaise Lounge (70)	PARD- Colonial Park Pool	2025	28,500
Dell PowerEdge Server (4NCQ0Q2 & 9SJQ0S2)	Technology	2025	50,900
2025 Equipment Replacement Cost			\$ 206,200

**ASSET REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2026 - 2029**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
LifePack 15 cardiac monitor - Engine 1	Fire	2026	74,800
Non-Potable Water Filter Feed Pump	PW Operations	2026	17,600
Non-Potable Water Filter Feed Pump	PW Operations	2026	17,600
Precor 833 EFX - Elliptical (fixed arms)	PARD- Recreation Center	2026	7,100
Precor 835 EFX - Elliptical (moving arms) (2)	PARD- Recreation Center	2026	19,100
Precor 833 TRM Treadmill (2-1)	PARD- Recreation Center	2026	20,500
Precor 833 TRM Treadmill (2-2)	PARD- Recreation Center	2026	19,700
Precor 835 AMT (2)	PARD- Recreation Center	2026	20,300
Precor 833 TRM Treadmill (2)	PARD- Recreation Center	2026	20,700
Precor 835 Recumbent Bike (1)	PARD- Recreation Center	2026	6,400
Precor 835 Recumbent Bike (2)	PARD- Recreation Center	2026	5,500
Tables-6030	PARD- Recreation Center	2026	8,800
UV System-6030	PARD- Recreation Center	2026	39,400
Furniture replacement	PARD- Recreation Center	2026	62,500
Defender (SP-41-48-1038)	PARD- Recreation Center	2026	142,400
UV System-6050	PARD- Colonial Park Pool	2026	65,700
1M Dirafirm Diving Stand	PARD- Colonial Park Pool	2026	15,600
Lily Pad Entry Pads	PARD- Colonial Park Pool	2026	24,600
Defender (SP-55-48-2076)	PARD- Colonial Park Pool	2026	206,100
Dell PowerEdge Server (G29NR33)	Technology	2026	25,400
Bomgar Appliance (1BSYH63)	Technology	2026	25,400
2026 Replacement Cost			\$ 819,800
BoilerFD	Facilities	2027	11,800
Refrigerated Automatic Water Sampler	PW Operations	2027	10,200
VeederRoot	General Svcs	2027	16,700
Fuel Master AIM II	General Svcs	2027	64,300
Chairs-replacement (200)\$6860 purchased in 2011	PARD- Senior Services	2027	11,500
Hallway Furniture Replacement \$7321 purchased 2011	PARD- Senior Services	2027	12,300
Storage Area Network	Technology	2027	270,400
Dell PowerEdge Server (DC3CQ53 & DC2Q583)	Technology	2027	50,900
Dell PowerEdge SQL Server (143HZ23 & 143GZ23)	Technology	2027	73,800
2027 Replacement Cost			\$ 521,900
Ballistic Rifle Plates	Police	2028	69,500
PWPACK	Facilities	2028	8,400
IceFD	Facilities	2028	8,600
Griswold Pump	PARD- Recreation Center	2028	10,400
Prominent chemical controller	PARD- Recreation Center	2028	11,100
UV Chamber-RC	PARD- Recreation Center	2028	25,400
ABB VFD (ACH550-VCR-072A-4) 50Hp, 460v	PARD- Colonial Park Pool	2028	9,800
Council Chambers A/V System	Technology	2028	140,000
Network Firewall Replacement (2028)	Technology	2028	73,800
Cohesity Apliance (4806605104954020)	Technology	2028	25,400
Dell PowerEdge Server (FM9WMH3)	Technology	2028	25,400
2028 Replacement Cost			\$ 407,800

**ASSET REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2026 - 2029**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Self Contained Breathing Apparatus (SCBA) Replacement	Fire	2029	127,000
Water Pump #1 - WURC	Facilities	2029	9,100
Water Pump #2 - WURC	Facilities	2029	9,100
Comm. Build. A/C syst. SS01	Facilities	2029	21,700
Comm. Build. A/C syst. SS02	Facilities	2029	20,500
Air Handler #1 - CH	Facilities	2029	28,600
Air Handler #2 - CH	Facilities	2029	33,600
Air Handler #3 - CH	Facilities	2029	32,400
Air Handler #4 - CH	Facilities	2029	32,600
160-Ton Chiller - WURC	Facilities	2029	149,200
Lift Station #8 Fixed Equipment pump 1	PW Operations	2029	11,300
Chemical Controller CPP	PARD- Colonial Park Pool	2029	7,100
Dell PowerEdge Server (F70NWM3)	Technology	2029	25,400
Dell PowerEdge Server (D70NWM3 & 6NPP0R3)	Technology	2029	50,900
2029 Replacement Cost			\$ 558,500

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.

2024 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 \$1.62 million and the balance of \$447 thousand comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be \$2.0 million, approximating to appropriations.

2025 Budget – Charges to operating funds in the amount of \$2.2 million plus \$616.7 thousand from employee/retiree contributions and other miscellaneous earnings are budgeted. Expenditures are expected to be \$2.8 million, which is a 13.3% increase from the 2024 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 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
ER - Health	1,239,298	1,204,655	1,474,900	1,220,700	1,749,200
ER - Dental	67,752	64,215	81,600	68,000	99,900
ER - Life	28,497	29,227	27,400	21,000	31,450
ER - Disability	37,698	37,943	40,700	45,600	50,800
ER - Worker's Compensation	129,872	119,996	132,800	145,400	161,100
ER - Retirees	96,317	93,500	126,100	117,600	102,700
ER - Other Benefits	8,233	-	-	-	-
EE - Health	302,169	288,921	391,900	301,200	454,000
EE - Dental	14,655	13,437	20,400	13,400	27,400
EE - Vision	12,134	12,060	11,300	12,000	11,800
COBRA Contributions	27,367	24,759	88,300	20,000	63,100
Earnings on Investments	17,389	56,978	24,500	58,600	46,100
Transfer from General Fund	35,000	60,000	42,400	42,400	14,300
Total Revenues	\$ 2,016,381	\$ 2,005,691	\$ 2,462,300	\$ 2,065,900	\$ 2,811,850
Expenditures					
Medical Premiums - Active	1,587,140	1,545,111	1,866,800	1,521,900	2,203,200
Medical Premiums - Retired	100,796	96,190	166,800	73,400	165,000
Medical Premiums - COBRA	20,027	35,982	46,000	100	-
Dental Premiums - Active	66,822	75,947	103,300	81,400	127,900
Vision Premiums - Active	12,935	12,690	11,600	12,000	12,000
Worker'S Compensation	106,196	124,154	132,800	144,300	156,600
Life & Ad&D, Disability	58,384	59,050	67,900	65,200	82,200
Other Adminstrative Cost	4,825	6,583	9,600	9,600	10,200
Wellness Program	6,342	2,081	25,600	18,000	2,200
Events	-	2,262	-	-	-
Consultants	43,932	41,935	48,000	48,000	48,000
Total Expenditures	\$ 2,007,399	\$ 2,001,986	\$ 2,478,400	\$ 1,973,900	\$ 2,807,300
Net Revenues (Expenditures)	\$ 8,982	\$ 3,705	\$ (16,100)	\$ 92,000	\$ 4,550
Beginning Net Position	\$ 1,237,999	\$ 1,246,981	\$ 1,279,281	\$ 1,250,686	\$ 1,342,686
Ending Net Position	\$ 1,246,981	\$ 1,250,686	\$ 1,263,181	\$ 1,342,686	\$ 1,347,236

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.

2024 Estimated – The City's Human Resources Services Fund revenue is anticipated to be \$257,000 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 \$27,000 comes from earnings on investments. Expenditures are expected to be \$175,100, approximating to appropriations.

2025 Budget – Charges to operating funds in the amount of \$230,000 plus \$23,000 from earnings on investments are budgeted. Expenditures are expected to be \$522,300. There was an increase in the Transfer to General Fund due to the retirement of several high-level employees.

HUMAN RESOURCES SERVICES FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Earnings on Investments	7,629	28,389	12,000	27,000	23,000
Transfer from General Fund	250,000	230,000	230,000	230,000	230,000
Total Revenues	\$ 257,629	\$ 258,389	\$ 242,000	\$ 257,000	\$ 253,000
Expenditures					
Employee Relations	27,306	19,606	26,000	24,500	36,000
Unemployment Claims	-	6,452	5,000	2,500	10,000
Other Administrative Cost	4,422	6,260	13,700	7,000	7,900
Recruiting & Hiring	22,595	22,729	25,400	23,000	25,000
Events	10,348	8,360	25,500	24,000	25,500
Awards	5,736	8,708	8,300	8,000	10,900
Tuition	7,241	11,591	20,000	10,000	20,000
Software Licenses	-	-	10,000	10,000	5,000
Consultants	-	20,293	-	27,000	-
Transfer to General Fund	88,200	176,800	198,800	39,100	382,000
Total Expenditures	\$ 165,847	\$ 280,799	\$ 332,700	\$ 175,100	\$ 522,300
Net Revenues (Expenditures)	\$ 91,782	\$ (22,410)	\$ (117,757)	\$ 81,900	\$ (269,300)
Beginning Net Position	\$ 480,225	\$ 572,007	\$ 568,056	\$ 549,597	\$ 631,497
Ending Net Position	\$ 572,007	\$ 549,597	\$ 450,299	\$ 631,497	\$ 362,197



City of
**West University
Place**

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SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

GOOD NEIGHBOR FUND – The City receives donations to fund the activities of the Good Neighbor Team, specifically "Handy Man" home repairs for resident senior citizens.

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

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

PARKS DONATION FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Friends of West U Parks	2,313	-	5,000	5,000	5,000
Earnings on Investments	1,708	7,379	2,800	9,200	5,900
Donations	56,207	58,400	50,000	50,000	50,000
Total Revenues	\$ 60,228	\$ 65,779	\$ 57,800	\$ 64,200	\$ 60,900
Expenditures					
Operating Supplies	15,310	18,364	20,000	28,300	20,000
Other Equipment	13,808	-	-	-	-
Construction Costs	-	-	-	-	206,000
Transfer to Asset Replace Fund	6,220	-	-	-	-
Total Expenditures	\$ 35,339	\$ 18,364	\$ 20,000	\$ 28,300	\$ 226,000
Net Revenues (Expenditures)	\$ 24,889	\$ 47,415	\$ 37,800	\$ 35,900	\$ (165,100)
Beginning Balance	\$ 105,347	\$ 130,236	\$ 172,136	\$ 177,651	\$ 213,551
Ending Balance	\$ 130,236	\$ 177,651	\$ 209,936	\$ 213,551	\$ 48,451

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

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Friends Of West U Parks	137,498	104,475	1,160,000	974,465	67,600
Total Revenues	\$ 137,498	\$ 104,475	\$ 1,160,000	\$ 974,465	\$ 67,600
Expenditures					
Furniture & Equip <\$5000	-	-	-	-	7,600
Construction Costs	39,493	108,833	1,160,000	974,000	60,000
Transfer to Asset Replace Fund	83,482	-	-	-	-
Total Expenditures	\$ 122,975	\$ 108,833	\$ 1,160,000	\$ 974,000	\$ 67,600
Net Revenues (Expenditures)	\$ 14,523	\$ (4,358)	\$ -	\$ 465	\$ -
Beginning Balance	\$ (10,630)	\$ 3,893	\$ 3,893	\$ (465)	\$ -
Ending Balance	\$ 3,893	\$ (465)	\$ 3,893	\$ 0	\$ -

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

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Municipal Court Fines	10,448	8,352	7,000	10,000	10,000
Earnings on Investments	214	1,118	400	1,500	800
Total Revenues	\$ 10,661	\$ 9,469	\$ 7,400	\$ 11,500	\$ 10,800
Expenditures					
Other Contracted Services	-	-	-	-	10,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Net Revenues (Expenditures)	\$ 10,661	\$ 9,469	\$ 7,400	\$ 11,500	\$ 800
Beginning Balance	\$ 6,841	\$ 17,502	\$ 26,203	\$ 26,972	\$ 38,472
Ending Balance	\$ 17,502	\$ 26,972	\$ 33,603	\$ 38,472	\$ 39,272

MUNICIPAL JURY FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Municipal Court Fines	255	170	100	200	200
Earnings on Investments	5	25	-	-	-
Total Revenues	\$ 260	\$ 195	\$ 100	\$ 200	\$ 200
Expenditures					
Other Contracted Services	-	-	-	-	100
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 100
Net Revenues (Expenditures)	\$ 260	\$ 195	\$ 100	\$ 200	\$ 100
Beginning Balance	\$ 139	\$ 399	\$ 599	\$ 594	\$ 794
Ending Balance	\$ 399	\$ 594	\$ 699	\$ 794	\$ 894

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

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Municipal Court Fines	8,349	7,189	6,300	9,000	9,000
Earnings on Investments	372	1,612	600	2,000	1,200
Total Revenues	\$ 8,721	\$ 8,801	\$ 6,900	\$ 11,000	\$ 10,200
Expenditures					
Furniture & Equip <\$5000	3,046	279	4,000	4,000	4,000
Total Expenditures	\$ 3,046	\$ 279	\$ 4,000	\$ 4,000	\$ 4,000
Net Revenues (Expenditures)	\$ 5,675	\$ 8,522	\$ 2,900	\$ 7,000	\$ 6,200
Beginning Balance	\$ 22,677	\$ 28,352	\$ 32,352	\$ 36,874	\$ 43,874
Ending Balance	\$ 28,352	\$ 36,874	\$ 35,252	\$ 43,874	\$ 50,074

TREE REPLACEMENT FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Other Fees And Permits	33,813	10,250	35,000	50,000	45,000
Earnings on Investments	5,156	17,811	7,500	19,600	14,400
Total Revenues	\$ 38,969	\$ 28,061	\$ 42,500	\$ 69,600	\$ 59,400
Expenditures					
Other Construction Costs	-	28,370	50,000	53,000	110,000
Total Expenditures	\$ -	\$ 28,370	\$ 50,000	\$ 53,000	\$ 110,000
Net Revenues (Expenditures)	\$ 38,969	\$ (309)	\$ (7,500)	\$ 16,600	\$ (50,600)
Beginning Balance	\$ 338,902	\$ 377,871	\$ 350,670	\$ 377,561	\$ 394,161
Ending Balance	\$ 377,871	\$ 377,561	\$ 343,170	\$ 394,161	\$ 343,561

COURT SECURITY FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Municipal Court Fines	10,709	8,681	7,000	10,000	10,000
Earnings on Investments	815	3,276	1,300	3,800	2,600
Total Revenues	\$ 11,524	\$ 11,957	\$ 8,300	\$ 13,800	\$ 12,600
Expenditures					
Regular Wages	375	125	5,000	-	10,000
Professional Development	-	-	3,000	3,000	3,000
Furniture & Equip <\$5000	-	-	1,500	1,500	1,500
Total Expenditures	\$ 375	\$ 125	\$ 9,500	\$ 4,500	\$ 14,500
Net Revenues (Expenditures)	\$ 11,149	\$ 11,832	\$ (1,200)	\$ 9,300	\$ (1,900)
Beginning Balance	\$ 49,677	\$ 60,826	\$ 69,526	\$ 72,659	\$ 81,959
Ending Balance	\$ 60,826	\$ 72,659	\$ 68,326	\$ 81,959	\$ 80,059

METRO FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
METRO	850,469	847,017	750,000	850,000	800,000
Earnings on Investments	3,278	12,556	5,000	16,200	10,100
Total Revenues	\$ 853,747	\$ 859,574	\$ 755,000	\$ 866,200	\$ 810,100
Expenditures					
Transfer to Transp Improve Fund	925,000	815,000	800,000	800,000	1,094,000
Total Expenditures	\$ 925,000	\$ 815,000	\$ 800,000	\$ 800,000	\$ 1,094,000
Net Revenues (Expenditures)	\$ (71,253)	\$ 44,574	\$ (45,000)	\$ 66,200	\$ (283,900)
Beginning Balance	\$ 460,145	\$ 388,892	\$ 410,892	\$ 433,466	\$ 499,666
Ending Balance	\$ 388,892	\$ 433,466	\$ 365,892	\$ 499,666	\$ 215,766

POLICE STATE FORFEITED PROPERTY FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Earnings on Investments	430	1,537	600	1,600	1,200
Total Revenues	\$ 430	\$ 1,537	\$ 600	\$ 1,600	\$ 1,200
Expenditures					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 430	\$ 1,537	\$ 600	\$ 1,600	\$ 1,200
Beginning Balance	\$ 30,433	\$ 30,863	\$ 32,163	\$ 32,400	\$ 34,000
Ending Balance	\$ 30,863	\$ 32,400	\$ 32,763	\$ 34,000	\$ 35,200

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

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Forfeited Property	20,392	16,709	20,000	30,000	20,000
Earnings on Investments	476	2,073	900	2,700	1,600
Total Revenues	\$ 20,867	\$ 18,782	\$ 20,900	\$ 32,700	\$ 21,600
Expenditures					
Other Equipment	-	13,168	-	-	-
Total Expenditures	\$ -	\$ 13,168	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 20,867	\$ 5,614	\$ 20,900	\$ 32,700	\$ 21,600
Beginning Balance	\$ 19,350	\$ 40,217	\$ 48,849	\$ 45,831	\$ 78,531
Ending Balance	\$ 40,217	\$ 45,831	\$ 69,749	\$ 78,531	\$ 100,131

POLICE TRAINING FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
State Grant	2,053	2,168	2,500	6,000	2,500
Earnings on Investments	475	1,799	700	2,100	1,400
Total Revenues	\$ 2,528	\$ 3,967	\$ 3,200	\$ 8,100	\$ 3,900
Expenditures					
Training Supplies	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 2,528	\$ 3,967	\$ 3,200	\$ 8,100	\$ 3,900
Beginning Balance	\$ 31,592	\$ 34,120	\$ 38,119	\$ 38,086	\$ 46,186
Ending Balance	\$ 34,120	\$ 38,086	\$ 41,319	\$ 46,186	\$ 50,086

FIRE TRAINING FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
SETRAC	-	4,291	-	-	-
Earnings on Investments	259	772	300	800	600
Donations	13,220	-	-	-	-
Total Revenues	\$ 13,479	\$ 5,063	\$ 300	\$ 800	\$ 600
Expenditures					
Operating Supplies	-	4,254	-	-	-
Other Contracted Services	12,604	-	-	-	-
Total Expenditures	\$ 12,604	\$ 4,254	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ 875	\$ 809	\$ 300	\$ 800	\$ 600
Beginning Balance	\$ 15,121	\$ 15,996	\$ 16,695	\$ 16,804	\$ 17,604
Ending Balance	\$ 15,996	\$ 16,804	\$ 16,995	\$ 17,604	\$ 18,204

GOOD NEIGHBOR FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Earnings on Investments	44	159	100	200	100
Donations	-	-	2,500	2,500	-
Total Revenues	\$ 44	\$ 159	\$ 2,600	\$ 2,700	\$ 100
Expenditures					
Community Relations	-	-	2,500	2,500	2,500
Total Expenditures	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Net Revenues (Expenditures)	\$ 44	\$ 159	\$ 100	\$ 200	\$ (2,400)
Beginning Balance	\$ 3,148	\$ 3,192	\$ 3,392	\$ 3,351	\$ 3,551
Ending Balance	\$ 3,192	\$ 3,351	\$ 3,492	\$ 3,551	\$ 1,151

OPIOID SETTLEMENT FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Earnings on Investments	-	462	200	600	300
Settlement	-	10,884	-	-	-
Total Revenues	\$ -	\$ 11,346	\$ 200	\$ 600	\$ 300
Expenditures					
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues (Expenditures)	\$ -	\$ 11,346	\$ 200	\$ 600	\$ 300
Beginning Balance	\$ -	\$ -	\$ 11,400	\$ 11,346	\$ 11,946
Ending Balance	\$ -	\$ 11,346	\$ 11,600	\$ 11,946	\$ 12,246

CENTENNIAL CELEBRATION FUND

STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Revenues					
Earnings on Investments	-	-	-	400	-
Donations	-	18,100	-	3,200	-
Miscellaneous	-	-	-	4,000	-
Transfer from General Fund	-	65,000	50,000	50,000	-
Total Revenues	\$ -	\$ 83,100	\$ 50,000	\$ 57,600	\$ -
Expenditures					
Community Relations	-	50,132	50,000	84,868	-
Total Expenditures	\$ -	\$ 50,132	\$ 50,000	\$ 84,868	\$ -
Net Revenues (Expenditures)	\$ -	\$ 32,968	\$ -	\$ (27,268)	\$ -
Beginning Balance	\$ -	\$ -	\$ -	\$ 32,968	\$ 5,700
Ending Balance	\$ -	\$ 32,968	\$ -	\$ 5,700	\$ 5,700

CAPITAL PROJECTS FUNDS

Capital Project Funds are used to account for the purchase or construction of equipment, property, infrastructure and/or buildings. Capital projects accounted for in these funds are characterized by their cost (normally exceeding \$50,000), relatively long operational life of each asset and their impact on a department's operating budget. These funds are usually created to account for a single project or a related group of projects and are closed when the projects are completed. For 2025, West University Place will have nine active capital project funds.

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

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

CAPITAL RESERVE FUND - The Capital Reserve Fund serves as a pass-through fund and accounts for funds set aside by the City Council to help finance future capital projects. The City transfers excess reserves in its General Fund to the Capital Reserve Fund.

2025 GENERAL CERTIFICATES OF OBLIGATION FUND - The 2025 General Certificate of Obligation (CO) Fund accounts for CO funds to be purchased in 2025 and used for the purpose of 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.

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

CAPITAL PROJECT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Estimated 2024	Carryover to 2025	Budget 2025
REVENUES						
Earnings on Investments	\$ 14,960	\$ 119,729	\$ 36,000	\$ 220,000	\$ -	\$ 180,000
Transfer from General Fund			-	-	-	-
Transfer from Capital Reserve Fund	710,000	3,240,383	4,700,000	4,725,000	-	15,550,000
Transfer from 2019 Cert of Obligation Fund			-	-	-	-
Certificates of Obligation Proceeds			-	-	-	-
TOTAL REVENUES	\$ 724,960	\$ 3,360,112	\$ 4,736,000	\$ 4,945,000	\$ -	\$ 15,730,000
EXPENDITURES						
West Side Drainage Improve	-	-	4,500,000	4,525,000	(25,000)	-
Poor Farm Ditch (HCFCD)	-	-	150,000	150,000	-	-
City Wide Engineering Traffic						
Study/Implementation	-	-	41,172	41,172	-	-
Facilities Master Plan	67,810		-	-	-	-
Emergency Storage Room ¹	-	-	75,000	-	75,000	-
Hvac Replacement Program	170,030		-	-	-	-
Fire Apparatus Bay Roof Replacement ¹	-	-	150,000	-	150,000	-
Enterprise Resource Planning Software						
Replacement	73,013	237,518	1,579,469	300,000	1,279,469	480,000
Network Firewall Security Improvements	59,959		-	-	-	-
Network Switch Infrastructure Replacement	119,871	47,353	23,861	-	23,861	-
Emergency Operations Center Improvements	-	39,337	79,578	79,578	-	-
Radio Replacements (2022)	83,560	5,033	-	-	-	-
Library/Community Building/Senior Center	-	-	1,150,383	113,500	1,036,883	15,070,000
Network Switch Infrastructure Replacement	-	29,696	120,304	120,304	-	-
Radio Replacements (2023)	-	97,165	-	-	-	-
Radio Replacements (2024)	-	-	100,000	100,000	-	-
City Gateway Signage	-	-	50,000	50,000	-	-
Radio Replacements (2025)	-	-	-	-	-	105,000
Rec Center Pump Room		-	100,000	100,000	-	-
TOTAL EXPENDITURES	\$ 574,243	\$ 456,102	\$ 8,119,767	\$ 5,579,554	\$ 2,540,213	\$ 15,655,000
BEGINNING BALANCE	\$ 579,399	\$ 730,116	\$ 2,778,658	\$ 3,634,126		\$ 2,999,572
ENDING BALANCE	\$ 730,116	\$ 3,634,126	\$ (605,109)	\$ 2,999,572		\$ 534,359

¹ Project pending City Hall Master Plan

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

	Actual 2022	Actual 2023	Budget 2024	Estimated 2024	Carryover to 2025	Budget 2025
REVENUES						
Federal Grant	\$ -	\$ 4,152,912		\$ 1,227,088	\$ -	\$ -
Earnings on Investments	188,681	1,219,800	279,000	1,161,000	-	540,000
Certificates of Obligation Proceeds	47,065,000		-	-	-	-
Premium on Bonds	2,671,260		-	-	-	-
TOTAL REVENUES	\$ 49,924,941	\$ 5,372,712	\$ 279,000	\$ 2,388,088	\$ -	\$ 540,000
EXPENDITURES						
Public Works Maintenance Facility	\$ 278,722	\$ 262,113	\$ 11,889,165	\$ 3,527,054	\$ 8,362,111	\$ -
City Wide Street & Drainage Improvements East	-	4,448,598	11,321,402	2,784,540	8,536,862	-
Buffalo Speedway	-	128,593	2,098,463	425,628	1,672,835	-
Bond Issuance Costs	420,970	-	-	-	-	-
Transfer to Debt Service	750	926,730	-	-	-	-
Transfer to Transportation Improvement Fund	72,944	-	-	-	-	-
Transfer to Water & Sewer Fund	23,276,463	-	-	-	-	-
TOTAL EXPENDITURES	\$ 24,049,849	\$ 5,766,034	\$ 25,309,030	\$ 6,737,222	\$ 18,571,808	\$ -
BEGINNING BALANCE	\$ -	\$ 25,875,092	\$ 22,713,236	\$ 25,481,770		\$ 21,132,636
ENDING BALANCE	\$ 25,875,092	\$ 25,481,770	\$ (2,316,794)	\$ 21,132,636		\$ 3,100,828

CAPITAL RESERVE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUES					
Federal Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of City Property-Capitalized	10,509,460	-	-	-	-
Earnings on Investments	181,953	1,023,471	287,400	937,000	441,000
Transfer from General Fund	4,200,000	2,000,000	7,000,000	7,000,000	-
TOTAL REVENUES	\$ 14,891,413	\$ 3,023,471	\$ 7,287,400	\$ 7,937,000	\$ 441,000
EXPENDITURES					
Other Contracted Services	\$ 420,960	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects Fund	710,000	3,240,381	4,900,000	4,900,000	15,550,000
Transfer to Transportation Improvement Fund	-	217,800	-	-	-
TOTAL EXPENDITURES	\$ 1,130,960	\$ 3,458,181	\$ 4,900,000	\$ 4,900,000	\$ 15,550,000
BEGINNING BALANCE	\$ 4,502,531	\$ 18,262,983	\$ 17,727,001	\$ 17,828,272	\$ 20,865,272
ENDING BALANCE	\$ 18,262,984	\$ 17,828,272	\$ 20,114,401	\$ 20,865,272	\$ 5,756,272

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

	Actual 2022	Actual 2023	Budget 2024	Estimated 2024	Carryover to 2025	Budget 2025
REVENUES						
Federal Grant	\$ -		\$ -	\$ -	\$ -	\$ -
Earnings on Investments	-		-	-	-	-
Certificates of Obligation Proceeds	-		-	-	-	17,780,000
Premium on Bonds	-		-	-	-	-
TOTAL REVENUES	\$ -		\$ -	\$ -	\$ -	\$ 17,780,000
EXPENDITURES						
West Side Drainage Improvements	\$ -		\$ -	\$ -	\$ -	\$ 342,000
Facility Master Plan Phase III - Fire Station	-	-	-	-	-	1,310,000
Facility Master Plan - Street & Sidewalk Improvements	-		-	-	-	5,670,000
Transfer to 2025 W/S COs	-		-	-	-	10,458,000
TOTAL EXPENDITURES	\$ -		\$ -	\$ -	\$ -	\$ 17,780,000
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -		\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -		\$ -

TRANSPORTATION IMPROVEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Estimated 2024	Carryover to 2025	Budget 2025
REVENUES						
Earnings on Investments	\$ 121,096	\$ 417,254	\$ 91,500	\$ 418,000	\$ -	\$ 290,000
Miscellaneous	-	-	-	3,600	-	-
Federal Grant	-	-	-	-	-	-
METRO	-	-	400,000	400,000	-	-
Friends of West U Parks	-	22,880	-	-	-	-
Transfer from METRO Grant Fund	925,000	815,000	800,000	800,000	-	1,094,000
Transfer from 2022 General CO Fund	72,944	-	-	-	-	-
Transfer from Capital Reserve Fund	-	217,800	-	-	-	-
Transfer from 2022 Water/Sewer CO Fund	-	97,761	-	-	-	-
Transfer from Asset Replacement Fund	675,000	215,000	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	-	-	-
Premium on Bonds	-	-	-	-	-	-
TOTAL REVENUES	\$ 1,794,040	\$ 1,785,695	\$ 1,291,500	\$ 1,621,600	\$ -	\$ 1,384,000
PROJECT EXPENDITURES						
Buffalo Speedway	\$ 182,743	\$ -	\$ -	\$ -	\$ -	\$ -
City Wide Street & Drainage Improvements East	943,786	649,875	3,840,044	-	3,840,044	-
2022 Sidewalk Replacement	289,508	-	-	-	-	-
Pavement Condition Assessment	(20,110)	-	-	-	-	-
Weslayan Traffic Signal Replacements	60,419	3,831	407,789	-	407,789	-
Edloe Street Pathway	41,500	681,839	-	-	-	-
Roadway Pavement Improvements	-	343,259	99,702	-	99,702	-
2023 Sidewalk Replacement	-	375,000	-	-	-	-
Roadway Pavement Improvements	-	-	400,000	400,000	-	-
2024 Sidewalk Replacement	-	-	1,200,000	-	1,200,000	-
Roadway Improvements	-	-	-	-	-	900,000
2025 Sidewalk Replacement	-	-	-	-	-	394,000
Westside Roadway Reconstruction	-	-	-	-	-	2,887,000
Facility Master Plan - Street & Sidewalk	-	-	-	-	-	800,000
Arbitrage/Yield Restriction	-	-	-	-	-	63,000
TOTAL EXPENDITURES	\$ 1,497,846	\$ 2,053,804	\$ 5,947,535	\$ 400,000	\$ 5,547,535	\$ 5,044,000
TRANSFERS TO OTHER FUNDS						
BEGINNING BALANCE	\$ 8,483,874	\$ 8,780,068	\$ 8,468,391	\$ 8,511,958		\$ 9,733,558
ENDING BALANCE	\$ 8,780,068	\$ 8,511,958	\$ 3,812,356	\$ 9,733,558		\$ 526,024

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

	Actual 2022	Actual 2023	Budget 2024	Estimated 2024	Carryover to 2025	Budget 2025
REVENUES						
Earnings on Investments	\$ 4,826	\$ 15,792	\$ 3,900	\$ 8,000	\$ -	\$ -
TOTAL REVENUES	\$ 4,826	\$ 15,792	\$ 3,900	\$ 8,000	\$ -	\$ -
PROJECT EXPENDITURES						
Virtual Gate Phase I	\$ 83,305	\$ -	\$ -	\$ -	\$ -	\$ -
Virtual Gate Phase II	57,171	34,032	300,242	298,243	-	-
Arbitrage/Yield Restriction				10,000		
TOTAL EXPENDITURES	\$ 140,476	\$ 34,032	\$ 300,242	\$ 308,243	\$ -	\$ -
BEGINNING BALANCE	\$ 454,132	\$ 318,482	\$ 207,383	\$ 300,242	\$ -	\$ -
ENDING BALANCE	\$ 318,482	\$ 300,242	\$ (88,959)	\$ -	\$ -	\$ -

WATER AND SEWER CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2022	Actual 2023	Budget 2024	Estimated 2024	Carryover to 2025	Budget 2025
REVENUES						
Earnings on Investments	\$ 40,717	\$ 123,140	\$ 53,500	\$ 122,000	\$ -	\$ 77,000
Federal Grant	-	-	92,500	-	-	-
Transfer from Water & Sewer Fund	900,000	545,000	675,000	675,000	-	700,000
Certificates of Obligation Proceeds	-	-	-	-	-	-
TOTAL REVENUES	\$ 940,717	\$ 668,140	\$ 821,000	\$ 797,000	\$ -	\$ 777,000
PROJECT EXPENDITURES						
Water Pumping & Storage Study	\$ (2,195)	\$ -	\$ -	\$ -	\$ -	\$ -
Water Line Replacement Program	9,914	-	-	-	-	-
Wakeforest Tank Pipe Repairs	29,727	-	-	-	-	-
Law St. Water Line Installation	22,285	197,969.00	-	-	-	-
Bellaire Elevated Storage Tank Replacement	65,676	34,984	419,338	150,000	269,338	-
Milton & Wakeforest Water Plant Valve	127,165	-	-	-	-	-
Wakeforest Water Plant Generator	-	-	200,000	3,000	197,000	-
Water Well No. 8 Inspection & Improvements	-	1,914	473,086	-	473,086	-
Wastewater Treatment Plant Improvements	1,059,200	188,193	552,607	148,000	404,607	-
2022 Sanitary Sewer Manhole Lining Project	249,692	-	-	-	-	-
2022 Sanitary Sewer Improvements	-	-	100,000	-	100,000	-
Lift Station Scada Replacement	263,852	69,371.00	-	-	-	-
Mobile Generator	-	-	159,000	-	159,000	-
2023 Sanitary Sewer Manhole Lining Project	-	221,823.00	-	-	-	-
2023 Sanitary Sewer Improvements	-	-	100,000	28,178	-	-
Sanitary Sewer Manhole Lining Project	-	-	250,000	250,000	-	-
2024 Sanitary Sewer Improvements	-	-	100,000	100,000	-	-
Milton Water Plant Improvements	-	-	-	-	-	700,000
2025 Cast Iron Water Line Replacement	-	-	-	-	-	499,000
TOTAL EXPENDITURES	\$ 1,825,316	\$ 714,254	\$ 2,354,031	\$ 679,178	\$ 1,603,031	\$ 1,199,000
BEGINNING BALANCE	\$ 3,367,385	\$ 2,482,785	\$ 1,925,192	\$ 2,436,670		\$ 2,554,493
ENDING BALANCE	\$ 2,482,785	\$ 2,436,670	\$ 392,161	\$ 2,554,493		\$ 529,462

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

	Actual 2022	Actual 2023	Budget 2024	Estimated 2024	Carryover to 2025	Budget 2025
REVENUES						
Earnings on Investments	\$ 169,576	\$ 1,126,549	\$ 238,700	\$ 1,108,000	\$ -	\$ 238,700
Transfer from 2022 General CO Fund	23,276,463	-	-	-	-	-
TOTAL REVENUES	\$ 23,446,039	\$ 1,126,549	\$ 238,700	\$ 1,108,000	\$ -	\$ 238,700
EXPENDITURES						
Milton Cast Iron Water Line Replacement	\$ 133,577	\$ 89,732	\$ 3,176,691	\$ 39,000	\$ 3,137,691	\$ -
Law St. Water Line Installation	-	80,623	-	-	-	-
Wakeforest EST & GST Painting	-	-	1,110,000	110,000	1,000,000	-
Wakeforest Well #9 Rehabilitation	-	457,674	-	-	-	-
Wastewater Treatment Plant Improvements	-	-	17,340,000	1,434,000	15,906,000	-
Water Line Replacement	-	38,228.00	261,772	214,000	47,772	-
Wakeforest Water Plant DL	-	-	529,380	292,000	237,380	-
Wakeforest Pump Station	-	-	487,695	195,000	292,695	-
New Water Well	-	-	713,639	203,000	510,639	-
Milton Pump Station	-	-	163,925	150,000	13,925	-
Transfer to Debt Service	-	828,441	-	-	-	-
Transfer to Transporation Improvement Fund	-	97,761	-	-	-	-
TOTAL EXPENDITURES	\$ 133,577	\$ 1,592,459	\$ 23,783,102	\$ 2,637,000	\$ 21,146,102	\$ -
BEGINNING BALANCE	\$ -	\$ 23,312,462	\$ 18,882,694	\$ 22,846,552		\$ 21,317,552
ENDING BALANCE	\$ 23,312,462	\$ 22,846,552	\$ (4,661,708)	\$ 21,317,552		\$ 410,150

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

	Actual 2022	Actual 2023	Budget 2024	Estimated 2024	Carryover to 2025	Budget 2025
REVENUES						
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from 2025 General CO Fund	-	-	-	-	-	10,458,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,458,000
EXPENDITURES						
Cast Iron Water Line Replacement Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,941,000
Wakeforest Water Plant Distribution Line	-	-	-	-	-	7,310,000
Milton Water Plant Improvements	-	-	-	-	-	207,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,458,000
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -		\$ -
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -		\$ -

West University Place, TX

Capital Improvement Plan 2025 - 2034





Table of Contents

Overview	167
Total Summary	170
Drainage	171
Facilities & Technology	176
Parks	184
Streets	190
Water	203
Wastewater	218
Projects on the Horizon	222

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 to accommodate new projects, reflect changes in ongoing projects, and extend the plan an additional year.

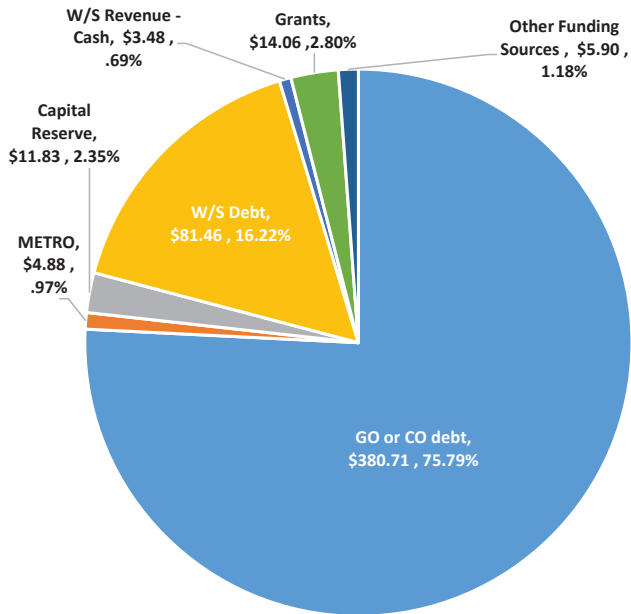
The first year of the plan is incorporated into the annual budget to appropriate funds. Improvements identified in subsequent years are approved only on a planning basis and do not receive expenditure appropriation. Cost estimates for years two through five are also for planning purposes only, to be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

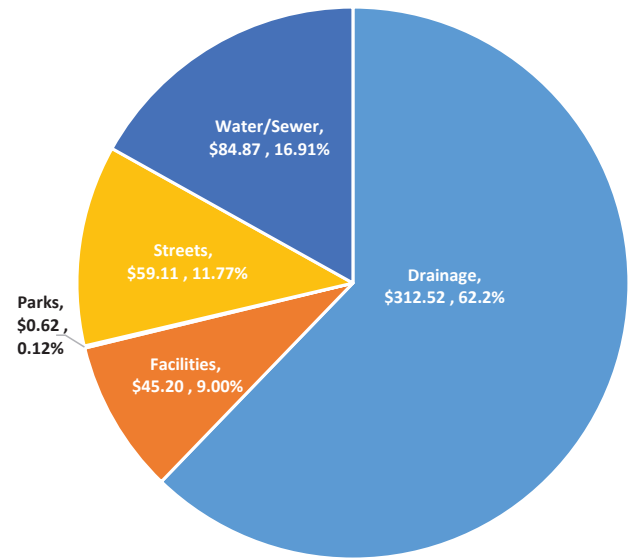
The ten-year CIP includes all capital projects, which are to be financed in whole or in part from funds subject to control or appropriation by the City. The FY 2025 – 2034 CIP calls for an allocation of \$502.38 million. Funding for CIP projects are derived from various sources including bonds, METRO funds, capital reserves, water/sewer revenue cash, grants, and other funding sources; as illustrated in the pie chart on the next page.

**2025 - 2034 CIP
by
Funding Source - \$502.32 Million**



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

**2025 - 2034 CIP
by
Project Type - \$502.32 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 expenditure or anticipated savings related to new capital projects are noted in the project detail.

DETAILED CIP INFORMATION

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

**CITY OF WEST UNIVERSITY PLACE
2025 - 2034 CAPITAL IMPROVEMENT PROGRAM
TOTAL SUMMARY**

USE	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Drainage	342,000		200,200,000	2,711,000		84,978,000		24,284,000			312,515,000
Facilities & Technology	585,000	16,380,000	11,678,835	16,259,025		300,000					45,202,860
Parks	266,000	202,000	154,000								622,000
Streets	4,181,000	2,767,000	3,252,000	12,939,000	9,595,000	5,351,000	21,020,000				59,105,000
<i>Enterprise Funds – Public Utilities</i>											
Water	11,002,000	22,576,000	22,776,000	1,728,000	1,815,000	7,333,000					67,230,000
Wastewater		200,000	4,605,000	386,000	12,451,000						17,642,000
TOTAL	\$ 16,376,000	\$ 42,125,000	\$ 242,665,835	\$ 34,023,025	\$ 23,861,000	\$ 97,962,000	\$ 21,020,000	\$ 24,284,000	\$ -	\$ -	\$ 502,316,860

SOURCE OF FUNDS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt	342,000	17,016,000	204,442,917	28,929,025	8,878,000	89,859,000	6,964,000	24,284,000			380,714,942
METRO	1,094,000	821,000	846,000	931,000	717,000	470,000					4,879,000
Capital Reserve	480,000	1,310,000	9,741,918			300,000					11,831,918
W/S Debt	9,803,000	22,064,000	27,074,000	1,819,000	13,366,000	7,333,000					81,459,000
W/S Revenue - Cash	700,000	712,000	263,000	900,000	900,000						3,475,000
Grants							14,056,000				14,056,000
Other Funding Sources	3,957,000	202,000	298,000	1,444,000							5,901,000
TOTAL	\$ 16,376,000	\$ 42,125,000	\$ 242,665,835	\$ 34,023,025	\$ 23,861,000	\$ 97,962,000	\$ 21,020,000	\$ 24,284,000	\$ -	\$ -	\$ 502,316,860

Project costs include escalation.

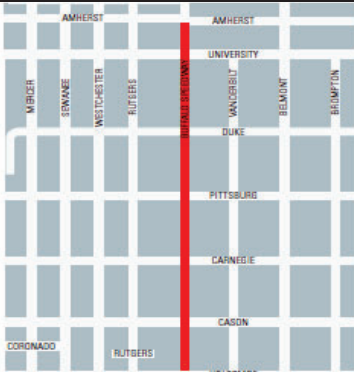
CITY OF WEST UNIVERSITY PLACE
2025 - 2034 CAPITAL IMPROVEMENT PLAN
DRAINAGE

PROJECT NO	PROJECT NAME	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 - 2034 ALLOCATION
DR2102	West Side Drainage Improvements	342,000		200,000,000	2,711,000		25,500,000		24,284,000			252,837,000
DR2302	Poor Farm Ditch (HCFCD)			200,000								200,000
DR3201	Buffalo Speedway Existing Storm Sewer Lining						9,478,000					9,478,000
DR3301	Offsite Detention						50,000,000					50,000,000
TOTAL		\$ 342,000	\$ -	\$ 200,200,000	\$ 2,711,000	\$ -	\$ 84,978,000	\$ -	\$ 24,284,000	\$ -	\$ -	\$ 312,515,000

SOURCE OF FUNDS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 - 2034 ALLOCATION
GO or CO debt	342,000		200,200,000	2,711,000		84,978,000		24,284,000			312,515,000
METRO											
Capital Reserve											
W/S Debt											
W/S Revenue - Cash											
Grants											
Other Funding Sources											
TOTAL	\$ 342,000	\$ -	\$ 200,200,000	\$ 2,711,000	\$ -	\$ 84,978,000	\$ -	\$ 24,284,000	\$ -	\$ -	\$ 312,515,000

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
West Side Drainage Improvements						DR2102		Public Works - Drainage					
PROJECT DESCRIPTION						PROJECT IMAGE							
Drainage improvements will include a new storm sewer trunkline extending from Bissonnet to Brays Bayou, internal storm sewer improvements, roadway paving and waterline replacement for various streets on the west side of the City. This is a multi-phase project with construction of the trunkline to Brays Bayou starting in 2026. The design and construction of internal roadway drainage and paving improvements will be conducted in phases starting in 2027 with an estimated construction completion in 2032.													
PROJECT JUSTIFICATION													
The City has completed a number of studies to evaluate drainage improvements that would provide flood relief to the west side of the City. This area was studied by HT&J (2021), Cobb Fendley (2023), and Halff (2024). The goal of the proposed drainage improvements is to provide localized 100-year flood relief within the west side of the City. The major improvements include (1) a new storm sewer trunkline within the ELPH Enterprised pipeline corridor on the west side of the City; (2) rerouting existing storm sewer network for efficiency and direct towards new trunkline; and (3) upsizing storm sewer throughout the west side.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	PROJECT TOTAL
Prelim. Engineering Report													
Land/Right of Way		\$4,700,000											\$4,700,000
Design/Surveying		\$5,163,000	\$342,000			\$2,711,000		\$2,500,000					\$10,716,000
Construction					\$200,000,000			\$23,000,000		\$24,284,000			\$247,284,000
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS		\$9,863,000	\$342,000	\$0	\$200,000,000	\$2,711,000	\$0	\$25,500,000	\$0	\$24,284,000	\$0	\$0	\$262,700,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	PROJECT TOTAL
GO or CO debt		\$5,163,000	\$342,000		\$200,000,000	\$2,711,000		\$25,500,000		\$24,284,000			\$258,000,000
METRO													
Capital Reserve		\$4,700,000											\$4,700,000
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES		\$9,863,000	\$342,000	\$0	\$200,000,000	\$2,711,000	\$0	\$25,500,000	\$0	\$24,284,000	\$0	\$0	\$262,700,000
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET				2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Poor Farm Ditch (HCFCD)						DR2302		Public Works - Drainage					
PROJECT DESCRIPTION						PROJECT IMAGE							
As part of Harris County Flood Control District's (HCFCD) Poor Farm Ditch project between University Blvd. and Bellaire Blvd., the county has requested enhanced access control measures (fencing, gates, etc.) along the maintenance pathway and per the Interlocal Agreement with HCFCD, that City of West University Place would be responsible for those increased costs.													
PROJECT JUSTIFICATION													
The October 9, 2024, interlocal agreement with Harris County Flood Control District, obligates the City of West University Place to pay the cost above HCFCD's design standards.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	PROJECT TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying		\$150,000											\$150,000
Construction					\$200,000								\$200,000
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS		\$150,000	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	PROJECT TOTAL
GO or CO debt					\$200,000								\$200,000
METRO													
Capital Reserve		\$150,000											\$150,000
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$150,000	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Buffalo Speedway Existing Storm Sewer Lining						DR3201		Public Works- Drainage					
PROJECT DESCRIPTION						PROJECT IMAGE							
Lining of the existing storm sewer on Buffalo Speedway from north Holcomb to Amherst on the east side of Buffalo Speedway and from south of Holcomb to Amherst on the west side of Buffalo Speedway. The project includes heavy cleaning of pipe (if needed) and lining for approximately 9600 LF of 66-inch storm sewer and ~710 LF of 72-inch storm sewer.													
PROJECT JUSTIFICATION													
Lining of the pipe will ensure the future structural integrity of the 1940s stom sewer pipes that remain underground and are being utilized as underground detention for Buffalo Speedway.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	PROJECT TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying								\$500,000					\$500,000
Construction								\$8,978,000					\$8,978,000
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS		\$0	\$0	\$0	\$0	\$0	\$0	\$9,478,000	\$0	\$0	\$0	\$0	\$9,478,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	PROJECT TOTAL
GO or CO debt								\$9,478,000					\$9,478,000
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$0	\$0	\$0	\$0	\$0	\$0	\$9,478,000	\$0	\$0	\$0	\$0	\$9,478,000
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME							PROJECT #	DEPARTMENT/DIVISION					
Offsite Detention							DR3301	Public Works - Drainage					
PROJECT DESCRIPTION							PROJECT IMAGE						
Construction of a storm water detention basin(s) along Brays Bayou to provide necessary storm water detention to support the City's past and future storm sewer improvement projects. A placeholder for a to be determined project to acquire land, design, and construction for offsite detention.													
PROJECT JUSTIFICATION													
The installation of this offsite detention will enable the city to take advantage of the full transmission capacity of the city storm system.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	PROJECT TOTAL
Prelim. Engineering Report													
Land/Right of Way								\$10,000,000					\$10,000,000
Design/Surveying								\$5,000,000					\$5,000,000
Construction								\$35,000,000					\$35,000,000
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS		\$0	\$0	\$0	\$0	\$0	\$0	\$50,000,000	\$0	\$0	\$0	\$0	\$50,000,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	PROJECT TOTAL
GO or CO debt								\$50,000,000					\$50,000,000
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES		\$0	\$0	\$0	\$0	\$0	\$0	\$50,000,000	\$0	\$0	\$0	\$0	\$50,000,000
*Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

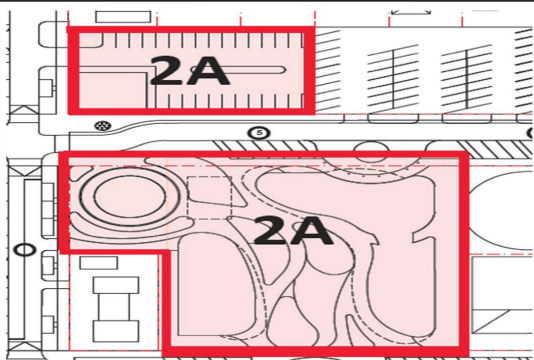
CITY OF WEST UNIVERSITY PLACE
2025 - 2034 CAPITAL IMPROVEMENT PLAN
FACILITIES & TECHNOLOGY

PROJECT NO	PROJECT NAME	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 - 2034 ALLOCATION
FA2209	Enterprise Resource Planning Software Replacement	480,000										480,000
FA2305	Facility Master Plan Phase II – Community Building, Senior Center, and Library		12,070,000									12,070,000
FA2306	Facilities Master Plan Phase II - Community Open Space Improvements		3,000,000									3,000,000
IT2502	Radio Replacement	105,000										105,000
FA2503	Facility Master Plan Phase III - New City Hall		1,310,000	9,741,918								11,051,918
FA2601	Facility Master Plan Phase IV - Public Safety Building			1,936,917	16,259,025							18,195,942
IT3001	Dispatch Radio Equipment						300,000					300,000
TOTAL		\$ 585,000	\$ 16,380,000	\$ 11,678,835	\$ 16,259,025	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 45,202,860

SOURCE OF FUNDS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 - 2034 ALLOCATION
GO or CO debt		15,070,000	1,936,917	16,259,025							33,265,942
METRO											
Capital Reserve	480,000	1,310,000	9,741,918			300,000					11,831,918
W/S Debt											
W/S Revenue - Cash											
Grants											
Other Funding Sources	105,000										105,000
TOTAL	\$ 585,000	\$ 16,380,000	\$ 11,678,835	\$ 16,259,025	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 45,202,860

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Enterprise Resource Planning Software Replacement						FA2209		Administration					
PROJECT DESCRIPTION						PROJECT IMAGE							
A multiyear project began in 2022 to evaluate and upgrade, where needed, the City's various software systems, including financials, budgeting, utility billing, human capital management (HCM), community development, enterprise asset management and recreation management. Berry Dunn completed the City's needs analysis in 2022. The City began Phase 1 in 2023 with Tyler Technologies for SaaS Financials which went live in May 2024. Also, included in Phase 1 was Utility Billing and Community Development which were started in 2024 and are anticipated to be completed in early 2026 and 2025 respectively. As the final part of Phase 1 the City will be looking at Human Capital Management system. Budgeted in 2025 is Phase 2 which will include enterprise asset management including a work order system as well as recreation management.													
PROJECT JUSTIFICATION													
Based on the needs analysis completed in 2022 it was determined that the City's financial system no longer suited all the operational needs, with modules that did not integrate, a lack of vendor support, and with the system being phased out in the market. With the upgrade of the City's financial system in May 2024, the City has begun the process of selecting a new Utility Billing and Community Development systems which will integrate with the new financial system. In 2025 phase 1 will be completed with the evaluation and implementation of recommended changes to the City's current HCM system. Also, 2025 includes additional funding for the final phase, phase 2, which includes Enterprise Asset Management including a work order system as well as Recreation Management software.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction													
Equipment and Furniture													
Technology		\$1,890,000	\$480,000										\$2,370,000
Contingency													
TOTAL COSTS		\$1,890,000	\$480,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,370,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve		\$1,890,000	\$480,000										\$2,370,000
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$1,890,000	\$480,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,370,000
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET				2026	2027	2028	2029	2030	2031	2032	2033	2034	O & M TOTAL
				121,366	191,366	204,366	204,366						721,464

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION				
Facility Master Plan Phase II – Community Building, Senior Center, and Library						FA2305		Administration				
PROJECT DESCRIPTION						PROJECT IMAGE						
Construct new building(s) for services associated with the community building, senior services, and library on the current Public Works site and civic center located inside the blocks surrounded by University Blvd., Auden St, Rice Blvd., and College St. The final elements and features will be determined during the design phase of the project alongside community feedback and engagement opportunities. This project also includes the demolition of part of the existing Public Works Facility and renovations for the Recreation Center, following the Parks Maintenance Division's relocation to the new Public Works Facility. Note: the budgeted design amount will be adjusted and is anticipated in 2026 to reflect the amended FMP												
PROJECT JUSTIFICATION												
Development of a City Facilities Master Plan was adopted as a top priority by City Council, with the Master Plan approved in June 2022 and amended in November 2024. Design and construction of a Library/Community Building/Senior Center is the second phase in implementation of the Master Plan. With some City facilities dating back to the 1940s and 1950s, City Council and staff wanted to ensure facilities were making optimal use of their space and are capable of meeting current and future demands.												
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS										
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying	\$1,150,383											\$1,150,383
Construction			\$10,404,000									\$10,404,000
Equipment and Furniture			\$625,000									\$625,000
Technology												
Contingency			\$1,041,000									\$1,041,000
TOTAL COSTS	\$1,150,383	\$0	\$12,070,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,220,383
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES										
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt			\$12,070,000									\$12,070,000
METRO												
Capital Reserve	\$1,150,383											\$1,150,383
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources¹ -												
TOTAL SOURCES	\$1,150,383	\$0	\$12,070,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,220,383
¹Explain & Identify Type of Other Sources: 2025 FUNDING REFLECTED AS ORIGINALLY PROPOSED WITH CAPITAL RESERVE FUNDING. FUNDING WILL BE UPDATED AS NEEDED BASED ON THE OUTCOME OF THE 2/10/25 CITY COUNCIL MEETING REGARDING THE CALLING OF A MAY 2025 BOND ELECTION.												
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	O & M TOTAL
			148,448	152,901	157,488	162,213						621,051

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Facilities Master Plan Phase II - Community Open Space Improvements						FA2306		Administration					
PROJECT DESCRIPTION						PROJECT IMAGE							
Construct enhancements to the civic center site to compliment the design of the Community Building, Senior Center, and Library building(s). Enhancements include onsite parking, greenspace, and sidewalk pathways outside of the right of way.													
PROJECT JUSTIFICATION													
During the design process of Phase II of the Facilities Master Plan, the City and Architect firm PGAL explored options to incorporate urban planning design elements within the civic center. Here, this project is focused on landscaping and project-site-specific enhancements to compliment the construction of the Phase II building(s).													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction				\$3,000,000									\$3,000,000
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS		\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt				\$3,000,000									\$3,000,000
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
¹Explain & Identify Type of Other Sources: 2025 FUNDING REFLECTED AS ORIGINALLY PROPOSED WITH CAPITAL RESERVE FUNDING. FUNDING WILL BE UPDATED AS NEEDED BASED ON THE OUTCOME OF THE 2/10/25 CITY COUNCIL MEETING REGARDING THE CALLING OF A MAY 2025 BOND ELECTION.													
IMPACT ON OPERATING BUDGET				2026	2027	2028	2029	2030	2031	2032	2033	2034	O & M TOTAL

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Radio Replacement						IT2502		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. This is the final year of a four year replacement schedule.													
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		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction													
Equipment and Furniture													
Technology			\$105,000										\$105,000
Contingency													
TOTAL COSTS		\$0	\$105,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -			\$105,000										\$105,000
TOTAL SOURCES		\$0	\$105,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,000
¹Explain & Identify Type of Other Sources: Fund 301 fund balance.													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	O & M TOTAL	

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Facility Master Plan Phase III - New City Hall						FA2503		Administration					
PROJECT DESCRIPTION						PROJECT IMAGE							
Construct a new city hall on the current site of the library, community building, and senior center at the corner of Auden St. and Rice Blvd. The final design, elements, and features has yet to be determined and will occur during the design phase of the project estimated to begin in 2025 - 2026, following the final construction of the community building, senior center, and library building(s).						 City of West University Place							
PROJECT JUSTIFICATION													
Development of a City Facilities Master Plan was adopted as a top priority by City Council, with the Master Plan approved in June 2022 and amended in November 2024. Design and construction of a new city hall was amended to be the third phase in implementation of the Master Plan. With some City facilities dating back to the 1940s and 1950s, City Council and staff wanted to ensure facilities were making optimal use of their space and are capable of meeting current and future demand.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying				1,310,000									\$1,310,000
Construction					\$8,694,012								\$8,694,012
Equipment and Furniture					\$523,953								\$523,953
Technology													
Contingency					\$523,953								\$523,953
TOTAL COSTS		\$0	\$0	\$1,310,000	\$9,741,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,051,918
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve				\$1,310,000	\$9,741,918								\$11,051,918
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES		\$0	\$0	\$1,310,000	\$9,741,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,051,918
¹ Explain & Identify Type of Other Sources: Note: Design budgeted with recent changes, won't begin spending until 2026. 2025 FUNDING REFLECTED AS ORIGINALLY PROPOSED WITH CAPITAL RESERVE FUNDING. FUNDING WILL BE UPDATED AS NEEDED BASED ON THE OUTCOME OF THE 2/10/25 CITY COUNCIL MEETING REGARDING THE CALLING OF A MAY 2025 BOND ELECTION.													
IMPACT ON OPERATING BUDGET				2026	2027	2028	2029	2030	2031	2032	2033	2034	O & M TOTAL
					152,901	157,488	162,213						472,603

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION				
Facility Master Plan Phase IV - Public Safety Building						FA2601		Administration				
PROJECT DESCRIPTION						PROJECT IMAGE						
Renovating the existing City Hall building to accommodate expansions for the Police and Fire stations. Expansions include renovations that allow for the Police and Department services to remain operational within the City during construction. Two options are under consideration as a part of the Amended Plan for the public safety building: Option A includes renovations within the existing footprint (est. total: \$13,303,031 plus contingency; and Option B includes a renovated and rebuilt public safety building (est. total: \$18,195,942 plus contingency, shown below). Both Option A & B totals include \$650,000 cost for temporary Fire Department improvements during construction to remain fully operational.												
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. Amended in November 2024, the amended Plan includes the design and construction of a public safety building in the fourth phase in implementation of the Master Plan.												
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS										
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying				\$1,936,917								\$1,936,917
Construction					\$14,899,361							\$14,899,361
Equipment and Furniture					\$679,832							\$679,832
Technology												
Contingency					\$679,832							\$679,832
TOTAL COSTS	\$0	\$0	\$0	\$1,936,917	\$16,259,025	\$0	\$0	\$0	\$0	\$0	\$0	\$18,195,942
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES										
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt				\$1,936,917	\$16,259,025							\$18,195,942
METRO												
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources¹ -												
TOTAL SOURCES	\$0	\$0	\$0	\$1,936,917	\$16,259,025	\$0	\$0	\$0	\$0	\$0	\$0	\$18,195,942
¹Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	O & M TOTAL

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Dispatch Radio Equipment						IT3001		Information Technology					
PROJECT DESCRIPTION						PROJECT IMAGE							
Dispatch radio equipment, the central communication hub used by emergency responders to coordinate activities and respond to incidents, is facing a technological refresh. This complex system, essentially sophisticated interfaces allowing dispatchers to manage multiple radio channels and communicate with field personnel, require an upgrade as Motorola ends support for the existing 2010-era models in 2027. This necessitates a coordinated effort between the Police department and the City of Houston, whose own infrastructure upgrades are crucial for compatibility with the new consoles. Components include: 3 workstations, software updates, network infrastructure, radio gateway, encryption modules, failover equipment, and backup radios.						 City of West University Place							
PROJECT JUSTIFICATION													
In 2027 Motorola will be ending support for the existing dispatch radio equipment. This radio equipment was purchased in 2010. This project is contingent on timing with the City of Houston updating their equipment.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction													
Equipment and Furniture													
Technology								\$300,000					\$300,000
Contingency													
TOTAL COSTS		\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve								\$300,000					\$300,000
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES		\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000
¹ Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	O & M TOTAL	

CITY OF WEST UNIVERSITY PLACE
2025 - 2034 CAPITAL IMPROVEMENT PLAN
PARKS

PROJECT NO	PROJECT NAME	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 - 2034 ALLOCATION
PK2502	Recreation Center Jogging Track Improvements	206,000										206,000
PK2503	Colonial Park West End Improvements	60,000										60,000
PK2601	Recreation Center Playground Improvements		202,000									202,000
PK2701	Liberty Hill Park Improvements			75,000								75,000
PK2702	Friends Park Improvements			79,000								79,000
TOTAL		\$ 266,000	\$ 202,000	\$ 154,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 622,000

SOURCE OF FUNDS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 - 2034 ALLOCATION
GO or CO debt											
METRO											
Capital Reserve											
W/S Debt											
W/S Revenue - Cash											
Grants											
Other Funding Sources	266,000	202,000	154,000								622,000
TOTAL	\$ 266,000	\$ 202,000	\$ 154,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 622,000

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Recreation Center Jogging Track Improvements						PK2502		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 the Edloe Pathway surfacing. The track will be 5 feet in 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.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction			\$179,000										\$179,000
Equipment and Furniture													
Technology													
Contingency			\$27,000										\$27,000
TOTAL COSTS		\$0	\$206,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -			\$206,000										\$206,000
TOTAL SOURCES		\$0	\$206,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206,000
¹ Explain & Identify Type of Other Sources: Park Donation - Current Fun Run Balance is \$177,650. The rest of the funding will need to be rasied and/or supplemented from other sources.													
IMPACT ON OPERATING BUDGET				2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Colonial Park West End Improvements						PK2503		Parks & Rec - Parks Maintenance					
PROJECT DESCRIPTION						PROJECT IMAGE							
Install artificial turf along the Byron Deck and east of the deck to match the Case Deck. Then re-sod, grade the middle section between the two decks, and purchase decorative lawn furniture for year round use and potentially add decorative tree lighting pending urban forester approval.													
PROJECT JUSTIFICATION													
Some of the grass between the decks was hit hard by the heat last summer and isn't growing back the best and we'd like to match the turf by the deck on Case to be able to better use the current unstable space occupied by landscape.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction													
Equipment and Furniture			\$50,000										\$50,000
Technology													
Contingency			\$10,000										\$10,000
TOTAL COSTS		\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -			\$60,000										\$60,000
TOTAL SOURCES		\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
*Explain & Identify Type of Other Sources: Friends of West University Fund													
IMPACT ON OPERATING BUDGET				2026	2027	2028	2029	2030	2031	2032	2033	2034	O & M TOTAL

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Recreation Center Playground Improvements						PK2601							
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, and update/replace shade covering.													
PROJECT JUSTIFICATION													
Recommendation of Parks and Open Space Master Plan.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction				\$184,000									\$184,000
Equipment and Furniture													
Technology													
Contingency				\$18,000									\$18,000
TOTAL COSTS		\$0	\$0	\$202,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -				\$202,000									\$202,000
TOTAL SOURCES		\$0	\$0	\$202,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202,000
¹Explain & Identify Type of Other Sources: Friends of West University Fund													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

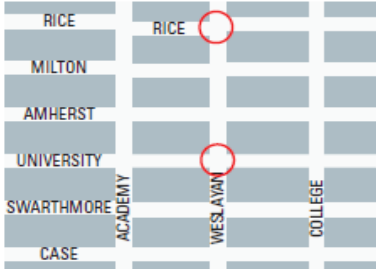
PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Liberty Hill Park Improvements						PK2701		Parks & Rec - Parks Maintenance					
PROJECT DESCRIPTION						PROJECT IMAGE							
This is a place holder for this project. The Park Redevelopment Program calls for evaluation of each park, and Liberty Hill Park is ready for evaluation. There is the potential to tie lighting and landscaping a design into something that flows with potential improvements to the water well property at the corner of Bissonnet and Wesleyan and create consistency with the landscaping planters on Buffalo Speedway. There are no proposed designs or estimates.													
PROJECT JUSTIFICATION													
Recommendation of Parks and Open Space Master Plan.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction													
Equipment and Furniture					\$75,000								\$75,000
Technology													
Contingency													
TOTAL COSTS		\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -					\$75,000								\$75,000
TOTAL SOURCES		\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000
¹ Explain & Identify Type of Other Sources: Friends of West University Fund													
IMPACT ON OPERATING BUDGET				2026	2027	2028	2029	2030	2031	2032	2033	2034	O & M TOTAL

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Friends Park Improvements						PK2702							
PROJECT DESCRIPTION						PROJECT IMAGE							
Project will be based on assessment and citizen input. Items being considered include: removal of eastern red cedar, install Friends Park Story Board Sign, level out interior turf ring and install new artificial turf, repair pavers areas, stain and improve gazebo and furnishings, solar lighting upgrades.													
PROJECT JUSTIFICATION													
Recommendation of parks and open space master plan.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction					\$72,000							\$72,000	
Equipment and Furniture													
Technology													
Contingency					\$7,000							\$7,000	
TOTAL COSTS		\$0	\$0	\$0	\$79,000	\$0	\$0	\$0	\$0	\$0	\$0	\$79,000	
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -					\$79,000							\$79,000	
TOTAL SOURCES		\$0	\$0	\$0	\$79,000	\$0	\$0	\$0	\$0	\$0	\$0	\$79,000	
*Explain & Identify Type of Other Sources: Friends of West University Fund													
IMPACT ON OPERATING BUDGET				2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL

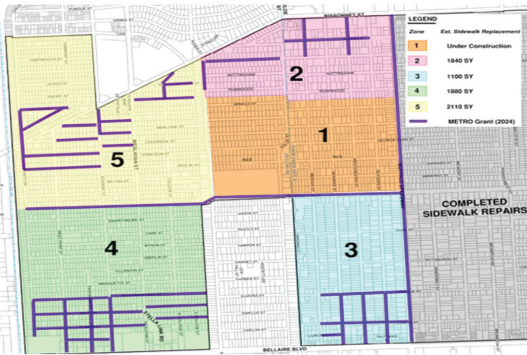
CITY OF WEST UNIVERSITY PLACE
2025 - 2034 CAPITAL IMPROVEMENT PLAN
STREETS

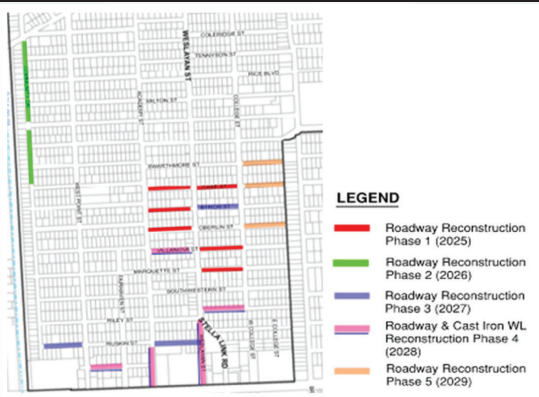
PROJECT NO	PROJECT NAME	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 - 2034 ALLOCATION
ST2202	Weslayan Traffic Signal Replacement				458,000							458,000
ST2501	Roadway Improvements	900,000	386,000	406,000	426,000	447,000	470,000					3,035,000
ST2502	Sidewalk Replacement	394,000	435,000	440,000	505,000	270,000						2,044,000
ST2503	Westside Roadway Reconstruction Phase 1	2,887,000										2,887,000
ST2504	Facility Master Plan - Street & Sidewalk Improvements				7,132,000	7,183,000	3,251,000	3,450,000				21,016,000
ST2601	Westside Roadway Reconstruction Phase 2		1,781,000									1,781,000
ST2602	Buffalo Speedway Pedestrian Enhancements		90,000				995,000	10,720,000				11,805,000
ST2603	University Blvd Pedestrian Enhancements		75,000				635,000	6,850,000				7,560,000
ST2701	Westside Roadway Reconstruction Phase 3			1,468,000								1,468,000
ST2702	Virginia Court Reconstruction			938,000								938,000
ST2801	Westside Roadway Reconstruction Phase 4 and Cast Iron WL Replacement				4,418,000							4,418,000
ST2901	Westside Roadway Reconstruction Phase 5					1,695,000						1,695,000
TOTAL		\$ 4,181,000	\$ 2,767,000	\$ 3,252,000	\$ 12,939,000	\$ 9,595,000	\$ 5,351,000	\$ 21,020,000	\$ -	\$ -	\$ -	\$ 59,105,000

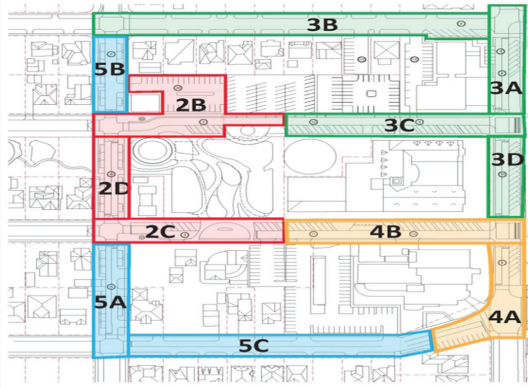
SOURCE OF FUNDS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 - 2034 ALLOCATION
GO or CO debt		1,946,000	2,306,000	9,959,000	8,878,000	4,881,000	6,964,000				34,934,000
METRO	1,094,000	821,000	846,000	931,000	717,000	470,000					4,879,000
Capital Reserve											
W/S Debt				791,000							791,000
W/S Revenue - Cash											
Grants							14,056,000				14,056,000
Other Funding Sources	3,087,000		100,000	1,258,000							4,445,000
TOTAL	\$ 4,181,000	\$ 2,767,000	\$ 3,252,000	\$ 12,939,000	\$ 9,595,000	\$ 5,351,000	\$ 21,020,000	\$ -	\$ -	\$ -	\$ 59,105,000

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Weslayan Traffic Signal Replacement						ST2202		Public Works - Streets					
PROJECT DESCRIPTION						PROJECT IMAGE							
Replacement of Traffic Signals at the intersection of Weslayan and Rice and Weslayan and University. Improvements will include upgrades to the traffic signal management equipment, pedestrian signals, cabinets and internal components and will have the decorative finish to match the new poles installed on Buffalo Speedway.													
PROJECT JUSTIFICATION						○ Location of Signal Upgrades							
Traffic hardware and cabinet components at both intersections on Weslayan have been identified for replacement. The proposed improvements will include the components recently installed on Buffalo Speedway which will standardize the signal equipment for all signals within the City. Staff will monitor market and go out for bid when beneficial to the City.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying		\$65,400				\$25,000							\$90,400
Construction		\$409,600				\$393,000							\$802,600
Equipment and Furniture													
Technology													
Contingency						\$40,000							\$40,000
TOTAL COSTS		\$475,000	\$0	\$0	\$0	\$458,000	\$0	\$0	\$0	\$0	\$0	\$0	\$933,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO		\$130,200											\$130,200
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -		\$344,800				\$458,000							\$802,800
TOTAL SOURCES		\$475,000	\$0	\$0	\$0	\$458,000	\$0	\$0	\$0	\$0	\$0	\$0	\$933,000
¹ Explain & Identify Type of Other Sources: Asset Replacement Funds- \$702,800 and Fund 325 fund balance \$100K.													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION				
Roadway Improvements						ST2501		Public Works - Streets				
PROJECT DESCRIPTION						PROJECT IMAGE						
Complete isolated panel replacement, slab leveling, joint repair and curb replacements as identified in the Pavement Management Report. This is year three of an eight year improvement schedule. 2025 also includes pavement replacement for 4000 block of Swarthmore between Academy and Wesleyan.												
PROJECT JUSTIFICATION												
The City currently owns and maintains approximately 50 centerline miles of streets which were generally constructed between 1999 and 2005. In March 2022, Terracon conducted pavement engineering evaluations and prepared an 8-year pavement management work plan for the City. The report provides recommended improvements such as joint repair, curb replacement, isolated panel replacement, slab leveling, and total reconstruction.												
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS										
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying		\$50,000										\$50,000
Construction		\$850,000	\$386,000	\$406,000	\$426,000	\$447,000	\$470,000					\$2,985,000
Equipment and Furniture												
Technology												
Contingency												
TOTAL COSTS	\$0	\$900,000	\$386,000	\$406,000	\$426,000	\$447,000	\$470,000	\$0	\$0	\$0	\$0	\$3,035,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES										
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt												
METRO		\$900,000	\$386,000	\$406,000	\$426,000	\$447,000	\$470,000					\$3,035,000
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$900,000	\$386,000	\$406,000	\$426,000	\$447,000	\$470,000	\$0	\$0	\$0	\$0	\$3,035,000
*Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET		2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME							PROJECT #		DEPARTMENT/DIVISION				
Sidewalk Replacement							ST2502		Public Works - Streets				
PROJECT DESCRIPTION							PROJECT IMAGE						
Replacement of deficient sidewalk panels throughout the City to provide safe pedestrian travel.													
PROJECT JUSTIFICATION													
Replacement of deficient sidewalk panels throughout the City to ensure compliance with ADA standards and enhance pedestrian mobility.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction		\$394,000	\$435,000	\$440,000	\$505,000	\$270,000						\$2,044,000	
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS	\$0	\$394,000	\$435,000	\$440,000	\$505,000	\$270,000	\$0	\$0	\$0	\$0	\$0	\$2,044,000	
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	
GO or CO debt													
METRO		\$194,000	\$435,000	\$440,000	\$505,000	\$270,000						\$1,844,000	
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -		\$200,000										\$200,000	
TOTAL SOURCES	\$0	\$394,000	\$435,000	\$440,000	\$505,000	\$270,000	\$0	\$0	\$0	\$0	\$0	\$2,044,000	
¹ Explain & Identify Type of Other Sources: Fund 325 fund balance \$200K													
IMPACT ON OPERATING BUDGET		2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL		

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Westside Roadway Reconstruction Phase 1						ST2503		Public Works - Streets					
PROJECT DESCRIPTION						PROJECT IMAGE							
The project includes the full reconstruction of the streets identified in Phase 1 including Case from Academy to Wesleyan, Case from Wesleyan to College, Byron from Academy to Wesleyan, Oberlin from Academy to Wesleyan, Villanova from Wesleyan to College, and Marquette from Wesleyan to College.													
PROJECT JUSTIFICATION													
The streets in the west side of the City were originally constructed between the 1940s-1950s and consisted of concrete pavement with curb. During the 1990's, the City reconstructed a large portion of its streets on the west side of the City. Some of the streets received improvements to the sanitary sewer which required an approximately 4-foot width strip of concrete to be replaced. As a result, many of the streets on the west side have concrete utility patches and concrete of various ages. The existing pavement condition ranges from poor to satisfactory. Poor pavement generally exhibits lower ride quality, significant or excessive cracking, utility patching and other pavement deficiencies. Satisfactory pavement has acceptable ride quality and minor cracking. Fair pavement condition has qualities of varying degrees between satisfactory and poor conditions. The City intends to fully reconstruct roadway segments noted to be in poor and fair condition.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying			\$241,000										\$241,000
Construction			\$2,405,000										\$2,405,000
Equipment and Furniture													
Technology													
Contingency			\$241,000										\$241,000
TOTAL COSTS		\$0	\$2,887,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,887,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -			\$2,887,000										\$2,887,000
TOTAL SOURCES		\$0	\$2,887,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,887,000
¹Explain & Identify Type of Other Sources: Fund 325 fund balance													
IMPACT ON OPERATING BUDGET				2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL

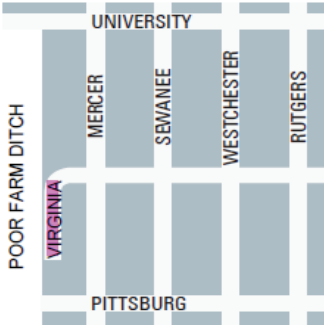
PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Facility Master Plan - Street & Sidewalk Improvements						ST2504		Public Works					
PROJECT DESCRIPTION						PROJECT IMAGE							
Constructs improvements to the City's right of way (ROW) located in the Civic Center bound by University Blvd, Rice Blvd., College St. and Auden St. that will enhance pedestrian mobility by incorporating traffic calming elements, enhanced crosswalks, improved streets and wider sidewalks. Additional improvements will also include more efficient parking and additional green space. Lastly, these improvements will complement the planned facilities in the Civic Center in Phases 2, 3, and 4.													
PROJECT JUSTIFICATION													
Due to the age of our existing facilities and prior to expending funds to upgrade and renovate our facilities, the City Council completed a Facilities Master Plan in June of 2022 to ensure that facilities were in their optimal long-term location for meeting current and future service levels for our residents. Phase 2 of the Facilities Master Plan will construct a new library, senior center and community building on the site of our current Public Works Facilities after it relocates to its new location. The Urban Plan Concepts (ROW improvements) evolved from the Facilities Master Plan design process and can be completed in conjunction with Phases 2, 3 and 4 or independently of the buildings.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying					\$1,069,000	\$1,077,000	\$487,000	\$517,000				\$3,150,000	
Construction					\$5,350,000	\$5,388,000	\$2,439,000	\$2,588,000				\$15,765,000	
Equipment and Furniture													
Technology													
Contingency					\$713,000	\$718,000	\$325,000	\$345,000				\$2,101,000	
TOTAL COSTS	\$0	\$0	\$0	\$0	\$7,132,000	\$7,183,000	\$3,251,000	\$3,450,000	\$0	\$0	\$0	\$21,016,000	
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	
GO or CO debt					\$6,332,000	\$7,183,000	\$3,251,000	\$3,450,000				\$20,216,000	
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -					\$800,000							\$800,000	
TOTAL SOURCES	\$0	\$0	\$0	\$0	\$7,132,000	\$7,183,000	\$3,251,000	\$3,450,000	\$0	\$0	\$0	\$21,016,000	
*Explain & Identify Type of Other Sources: Fund 325 fund balance \$800K													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

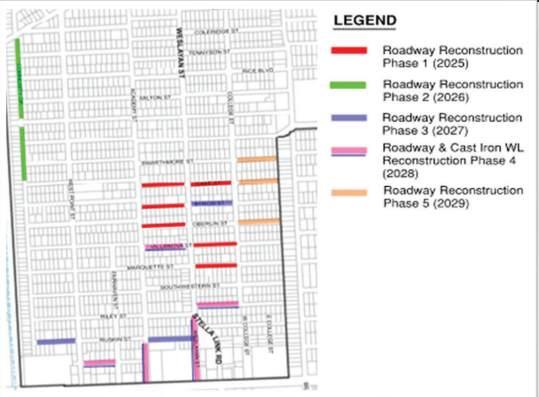
PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Westside Roadway Reconstruction Phase 2						ST2601		Public Works - Streets					
PROJECT DESCRIPTION						PROJECT IMAGE							
The project includes the full reconstruction of the streets identified in Phase 2 including Community from Bissonnet to Amherst and Community from Amherst to Case.													
PROJECT JUSTIFICATION													
The streets in the west side of the City were originally constructed between the 1940s-1950s and consisted of concrete pavement with curb. During the 1990's, the City reconstructed a large portion of its streets on the west side of the City. Some of the streets received improvements to the sanitary sewer which required an approximately 4-foot width strip of concrete to be replaced. As a result, many of the streets on the west side have concrete utility patches and concrete of various ages. The existing pavement condition ranges from poor to satisfactory. Poor pavement generally exhibits lower ride quality, significant or excessive cracking, utility patching and other pavement deficiencies. Satisfactory pavement has acceptable ride quality and minor cracking. Fair pavement condition has qualities of varying degrees between satisfactory and poor conditions. The City intends to fully reconstruct roadway segments noted to be in poor and fair condition.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying				\$149,000									\$149,000
Construction				\$1,483,000									\$1,483,000
Equipment and Furniture													
Technology													
Contingency				\$149,000									\$149,000
TOTAL COSTS		\$0	\$0	\$1,781,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,781,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt				\$1,781,000									\$1,781,000
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES		\$0	\$0	\$1,781,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,781,000
*Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET		2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL		

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Buffalo Speedway Pedestrian Enhancements						ST2602		Public Works - Streets					
PROJECT DESCRIPTION						PROJECT IMAGE							
Installation of new 12-foot wide pathways along both sides of Buffalo Speedway from Bissonnet to Holcombe. The budget for this project does not include consideration for trees, CenterPoint Street Lights, and Pedestrian Poles.													
PROJECT JUSTIFICATION													
Provide pedestrian enhancements to improve mobility along Buffalo Speedway from Bissonnet to Holcombe.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report				\$90,000									\$90,000
Land/Right of Way													
Design/Surveying													
Construction								\$995,000					\$995,000
Equipment and Furniture									\$10,720,000				\$10,720,000
Technology													
Contingency													
TOTAL COSTS		\$0	\$0	\$90,000	\$0	\$0	\$0	\$995,000	\$10,720,000	\$0	\$0	\$0	\$11,805,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt				\$90,000				\$995,000	\$2,144,000				\$3,229,000
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants								\$8,576,000					
Other Funding Sources ¹ -													
TOTAL SOURCES		\$0	\$0	\$90,000	\$0	\$0	\$0	\$995,000	\$10,720,000	\$0	\$0	\$0	\$3,229,000
*Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
University Blvd Pedestrian Enhancements						ST2603		Public Works - Streets					
PROJECT DESCRIPTION						PROJECT IMAGE							
Installation of new 12-foot wide pathways along both sides of University Boulevard from the bridge at Poor Farm Ditch to Kirby. The budget for this project does not include consideration for trees, CenterPoint Street Lights, and Pedestrian Poles.													
PROJECT JUSTIFICATION													
Provide pedestrian enhancements to improve mobility along University from Poor Farm Ditch to Kirby.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report				\$75,000									\$75,000
Land/Right of Way													
Design/Surveying													
Construction								\$635,000					\$635,000
Equipment and Furniture									\$6,850,000				\$6,850,000
Technology													
Contingency													
TOTAL COSTS		\$0	\$0	\$75,000	\$0	\$0	\$0	\$635,000	\$6,850,000	\$0	\$0	\$0	\$7,560,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt				\$75,000				\$635,000	\$1,370,000				\$2,080,000
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants								\$5,480,000					
Other Funding Sources ¹ -													
TOTAL SOURCES		\$0	\$0	\$75,000	\$0	\$0	\$0	\$635,000	\$6,850,000	\$0	\$0	\$0	\$2,080,000
*Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION								
Westside Roadway Reconstruction Phase 3		ST2701		Public Works - Streets								
PROJECT DESCRIPTION		PROJECT IMAGE										
The project includes the full reconstruction of the streets identified in Phase 3 including Ruskin from Community to West Point, Ruskin from Academy to Wesleyan, and Byron from Wesleyan to College.												
PROJECT JUSTIFICATION												
The streets in the west side of the City were originally constructed between the 1940s-1950s and consisted of concrete pavement with curb. During the 1990's, the City reconstructed a large portion of its streets on the west side of the City. Some of the streets received improvements to the sanitary sewer which required an approximately 4-foot width strip of concrete to be replaced. As a result, many of the streets on the west side have concrete utility patches and concrete of various ages. The existing pavement condition ranges from poor to satisfactory. Poor pavement generally exhibits lower ride quality, significant or excessive cracking, utility patching and other pavement deficiencies. Satisfactory pavement has acceptable ride quality and minor cracking. Fair pavement condition has qualities of varying degrees between satisfactory and poor conditions. The City intends to fully reconstruct roadway segments noted to be in poor and fair condition.												
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying				\$123,000								\$123,000
Construction				\$1,222,000								\$1,222,000
Equipment and Furniture												
Technology												
Contingency				\$123,000								\$123,000
TOTAL COSTS	\$0	\$0	\$0	\$1,468,000		\$0	\$0	\$0	\$0	\$0	\$0	\$1,468,000
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt				\$1,468,000								\$1,468,000
METRO												
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$0	\$0	\$1,468,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,468,000
*Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET		2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION				
Virginia Court Reconstruction						ST2702		Public Works - Streets				
PROJECT DESCRIPTION						PROJECT IMAGE						
The project includes the reconstruction of approximately 425 linear feet of concrete roadway and sidewalk as well as replacement of the existing 2-inch water line and existing 6-inch sanitary sewer on Virginia Court. The project will be constructed concurrent with or after HCFCD Poor Farm Ditch reconstruction. The project will also include plantings and irrigation in conjunction with the Poor Farm Ditch project.												
PROJECT JUSTIFICATION												
In March 2022, Terracon conducted pavement engineering evaluations and prepared a pavement management workplan for the City. The plan identified Virginia Court as requiring total reconstruction. The sanitary sewer and water line were also identified for replacement. The project will also include plantings and irrigation within the planter boxes being installed by HCFCD as part of the Poor Farm Ditch project.												
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS										
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying				\$35,000								\$35,000
Construction				\$832,000								\$832,000
Equipment and Furniture												
Technology												
Contingency				\$71,000								\$71,000
TOTAL COSTS	\$0	\$0	\$0	\$938,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$938,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES										
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt				\$838,000								\$838,000
METRO												
Capital Reserve												
W/S Debt												
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -				\$100,000								\$100,000
TOTAL SOURCES	\$0	\$0	\$0	\$938,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$938,000
*Explain & Identify Type of Other Sources: HCFCD \$100K												
IMPACT ON OPERATING BUDGET		2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

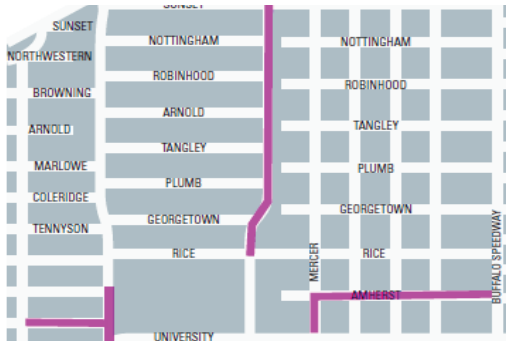
PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Westside Roadway Reconstruction Phase 4 and Cast Iron WL Replacement						ST2801		Public Works - Streets					
PROJECT DESCRIPTION						PROJECT IMAGE							
The project includes the full reconstruction of the streets identified in Phase 4 including Cason from West Point to Fairhaven, Academy from Ruskin to Bellaire, Wesleyan from Ruskin to Bellaire, Riley from Wesleyan to College, and Villanova from Academy to Wesleyan. The project also includes replacement of existing pre-1939 cast iron waterlines on these streets.													
PROJECT JUSTIFICATION													
The streets in the west side of the City were originally constructed between the 1940s-1950s and consisted of concrete pavement with curb. During the 1990's, the City reconstructed a large portion of its streets on the west side of the City. Some of the streets received improvements to the sanitary sewer which required an approximately 4-foot width strip of concrete to be replaced. As a result, many of the streets on the west side have concrete utility patches and concrete of various ages. The existing pavement condition ranges from poor to satisfactory. Poor pavement generally exhibits lower ride quality, significant or excessive cracking, utility patching and other pavement deficiencies. Satisfactory pavement has acceptable ride quality and minor cracking. Fair pavement condition has qualities of varying degrees between satisfactory and poor conditions. The City intends to fully reconstruct roadway segments noted to be in poor and fair condition.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying						\$680,000							\$680,000
Construction						\$3,398,000							\$3,398,000
Equipment and Furniture													
Technology													
Contingency						\$340,000							\$340,000
TOTAL COSTS		\$0	\$0	\$0	\$0	\$4,418,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,418,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt						\$3,627,000							\$3,627,000
METRO													
Capital Reserve													
W/S Debt						\$791,000							\$791,000
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES		\$0	\$0	\$0	\$0	\$4,418,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,418,000
¹ Explain & Identify Type of Other Sources: Estimated cost of Cast Iron WL replacement is \$791,000.													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Westside Roadway Reconstruction Phase 5						ST2901		Public Works - Streets					
PROJECT DESCRIPTION						PROJECT IMAGE							
The project includes the full reconstruction of the streets identified in Phase 5 including Swarthmore from College to Dead End, Case from College to Dead End, and Oberlin from College to Dead End.													
PROJECT JUSTIFICATION													
The streets in the west side of the City were originally constructed between the 1940s-1950s and consisted of concrete pavement with curb. During the 1990's, the City reconstructed a large portion of its streets on the west side of the City. Some of the streets received improvements to the sanitary sewer which required an approximately 4-foot width strip of concrete to be replaced. As a result, many of the streets on the west side have concrete utility patches and concrete of various ages. The existing pavement condition ranges from poor to satisfactory. Poor pavement generally exhibits lower ride quality, significant or excessive cracking, utility patching and other pavement deficiencies. Satisfactory pavement has acceptable ride quality and minor cracking. Fair pavement condition has qualities of varying degrees between satisfactory and poor conditions. The City intends to fully reconstruct roadway segments noted to be in poor and fair condition.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying							\$142,000						\$142,000
Construction							\$1,411,000						\$1,411,000
Equipment and Furniture													
Technology													
Contingency							\$142,000						\$142,000
TOTAL COSTS		\$0	\$0	\$0	\$0	\$0	\$1,695,000	\$0	\$0	\$0	\$0	\$0	\$1,695,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt							\$1,695,000						\$1,695,000
METRO													
Capital Reserve													
W/S Debt													
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$0	\$0	\$0	\$0	\$0	\$1,695,000	\$0	\$0	\$0	\$0	\$0	\$1,695,000
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET		2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL		

WEST UNIVERSITY PLACE
2025 - 2034 CAPITAL IMPROVEMENT PLAN
WATER

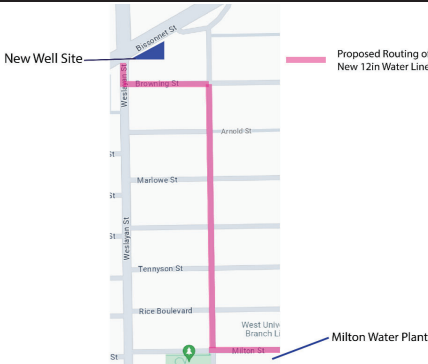
PROJECT NO	PROJECT NAME	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 - 2034 ALLOCATION
WA2002	Cast Iron Water Line Replacement Phase I	2,941,000										2,941,000
WA2406	Wakeforest Water Plant Distribution Line Replacement	5,480,000										5,480,000
WA2407	Wakeforest Water Plant Improvements			5,475,000								5,475,000
WA2408	New Water Well No. 10			6,108,000								6,108,000
WA2409	Milton Water Plant Improvements	907,000	10,520,000									11,427,000
WA2501	Cast Iron Water Line Replacement Phase II	499,000	2,275,000									2,774,000
WA2502	Wakeforest EST and GST Interior Rehabilitation	1,175,000										1,175,000
WA2601	Cast Iron Water Line Replacement Phase III		712,000	3,286,000								3,998,000
WA2602	Milton Plant 2.0 MG Ground Storage Tank (GST)		8,069,000									8,069,000
WA2701	Cast Iron Water Line Replacement Phase IV			307,000	1,405,000							1,712,000
WA2801	Cast Iron Water Line Replacement Phase V				323,000	1,476,000						1,799,000
WA2802	Bellaire Elevated Storage Tank (EST) Replacement		1,000,000	7,600,000								8,600,000
WA2901	Cast Iron Water Line Replacement Phase VI					339,000	1,733,000					2,072,000
WA3001	Water Meter Replacements						5,600,000					5,600,000
TOTAL		\$ 11,002,000	\$ 22,576,000	\$ 22,776,000	\$ 1,728,000	\$ 1,815,000	\$ 7,333,000	\$ -	\$ -	\$ -	\$ -	\$ 67,230,000

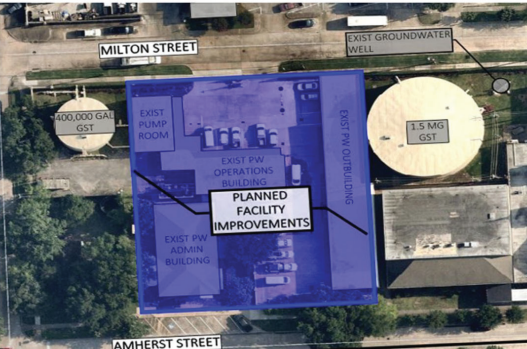
SOURCE OF FUNDS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 - 2034 ALLOCATION
GO or CO debt											
METRO											
Capital Reserve											
W/S Debt	9,803,000	21,864,000	22,469,000	828,000	915,000	7,333,000					63,212,000
W/S Revenue - Cash	700,000	712,000	263,000	900,000	900,000						3,475,000
Grants											
Other Funding Sources	499,000		44,000								543,000
TOTAL	\$ 11,002,000	\$ 22,576,000	\$ 22,776,000	\$ 1,728,000	\$ 1,815,000	\$ 7,333,000	\$ -	\$ -	\$ -	\$ -	\$ 67,230,000

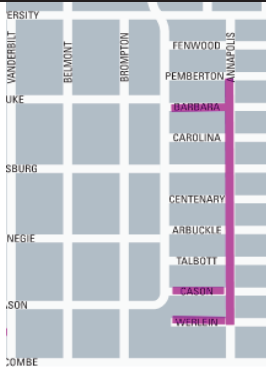
PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Cast Iron Water Line Replacement Phase I						WA2002		Public Works - Water					
PROJECT DESCRIPTION						PROJECT IMAGE							
The City has identified cast iron water lines throughout the City that requires replacement. This project includes water line replacements on Edloe between Rice and Sunset, Amherst between College and Auden, Auden between Milton and University, Mercer between Amherst, and University and Amherst between Mercer and Buffalo Speedway.													
PROJECT JUSTIFICATION													
The pre-1939 cast iron pipes have been identified for replacement. The new water lines will provide the City with a more robust water distribution system, fewer unplanned disruptions, and lower repair costs.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying		\$300,000	\$53,000										\$353,000
Construction			\$2,783,000										\$2,783,000
Equipment and Furniture													
Technology													
Contingency			\$105,000										\$105,000
TOTAL COSTS		\$300,000	\$2,941,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,241,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt		\$300,000	\$2,941,000										\$3,241,000
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$300,000	\$2,941,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,241,000
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET				2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Wakeforest Water Plant Distribution Line Replacement						WA2406		Public Works - Water					
PROJECT DESCRIPTION						PROJECT IMAGE							
Upsize diameter of 12" distribution line on Wakeforest from the Wakeforest Water Plant to Plumb Street. New distribution line will include approximately 1400 linear feet of 24-inch water line and approximately 2000 linear feet of 16-inch water line. Contingency is built into construction.													
PROJECT JUSTIFICATION													
IDS Engineering Group completed extensive water modeling of the City's water system to determine improvements to ensure the City meets 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		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying		\$529,380											\$529,380
Construction			\$5,480,000										\$5,480,000
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS		\$529,380	\$5,480,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,009,380
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt		\$529,380	\$5,480,000										\$6,009,380
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$529,380	\$5,480,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,009,380
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET				2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL

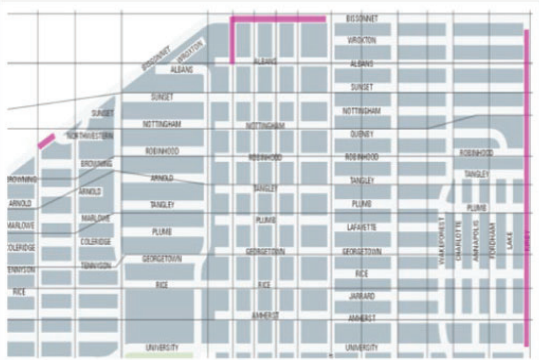
PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION				
Wakeforest Water Plant Improvements						WA2407		Public Works - Water				
PROJECT DESCRIPTION						PROJECT IMAGE						
Improvements at the Wakeforest Water Plant include increasing the booster pump capacity from 3,000 gpm to 4,000 gpm. Two booster pumps will be installed with the ability to install a third booster pump in the future, and suction and distribution piping will also be increased in size. Variable Frequency Drives (VFDs) will be installed for operation of booster pumps. The project includes replacement of all electrical equipment, a new motor control center (MCC), new CenterPoint electrical service and transformer, installation of a new generator, and new SCADA system. The MCC will be in a new 25'x15' building and the pumps will be placed on a concrete pad. The project also includes underground stormwater detention and site work. Contingency is built into construction.												
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. Improvements at the Wakeforest Water Plant will improve pressure and flow throughout system and also provide the ability to support future water service demand.												
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS										
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying		\$487,695										\$487,695
Construction					\$5,475,000							\$5,475,000
Equipment and Furniture												
Technology												
Contingency												
TOTAL COSTS		\$487,695	\$0	\$0	\$5,475,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,962,695
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES										
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt		\$487,695			\$5,475,000							\$5,962,695
W/S Revenue - Cash												
Grants												
Other Funding Sources¹ -												
TOTAL SOURCES		\$487,695	\$0	\$0	\$5,475,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,962,695
¹Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET		2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
New Water Well No. 10						WA2408		Public Works - Water					
PROJECT DESCRIPTION						PROJECT IMAGE							
This project will consist of constructing a new 1,500 gallon per minute (gpm) groundwater well on the site of former Water Well No. 7. The property is within the City of West U at the southeast corner of Bissonnet St. and Wesleyan St. The project also includes ~2800 linear feet of new 12" waterline to convey the groundwater from the well to the Milton Water Plant. Contingency is built into construction.													
PROJECT JUSTIFICATION													
The city receives between 50 to 55 percent of its water supply from the City of Houston via surface water connections. Adding a new groundwater well to the City's system will provide enough capacity to replace the City of Houston water supply during a service interruption and maintain minimum system pressures during peak demand.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying		\$713,639											\$713,639
Construction					\$6,108,000								\$6,108,000
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS		\$713,639	\$0	\$0	\$6,108,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,821,639
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt		\$713,639			\$6,108,000								\$6,821,639
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$713,639	\$0	\$0	\$6,108,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,821,639
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Milton Water Plant Improvements						WA2409		Public Works - Water					
PROJECT DESCRIPTION						PROJECT IMAGE							
The project includes a new pump and electrical building to serve the Milton Water Plant. The pump building will include four booster pumps with the ability to add a fifth booster pump when needed. Improvements will also include suction and distribution piping, SCADA panel, MCC, new emergency generator, and new electrical service. The pump building will be located west of the existing 1.5 MG GST or across Milton Street. Contingency is built into construction.													
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. Improvements to the Milton Water Plant will address aging infrastructure and ensure TCEQ compliance as the demand increases. The improvements will improve pressure and flow throughout the City's water system. Based on results of completed studies, the existing facility lacks sufficient room to upgrade the pump capacity in the existing pump room without taking the pump station offline and impacting water service delivery to all residents.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report		\$163,925											\$163,925
Land/Right of Way													
Design/Surveying			\$907,000										\$907,000
Construction				\$10,520,000									\$10,520,000
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS		\$163,925	\$907,000	\$10,520,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,590,925
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt		\$163,925	\$207,000	\$10,520,000									\$10,890,925
W/S Revenue - Cash			\$700,000										\$700,000
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$163,925	\$907,000	\$10,520,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,590,925
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET		2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL		

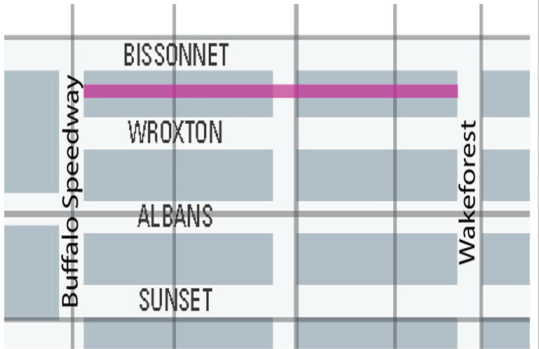
PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Cast Iron Water Line Replacement Phase II						WA2501		Public Works - Water					
PROJECT DESCRIPTION						PROJECT IMAGE							
The City has identified cast iron water lines throughout the City that requires replacement. Cast Iron Waterline Replacement 2025 includes water line replacements on Annapolis between Pemberton and Werlein, Barbara Ln between Wakeforest and Annapolis, Cason between Wakeforest and Annapolis, and Werlein between Wakeforest and Annapolis.													
PROJECT JUSTIFICATION													
The pre-1939 cast iron pipes have been identified for replacement. The new water lines will provide the City with a more robust water distribution system, fewer unplanned disruptions, and lower repair costs.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report			\$105,000										\$105,000
Land/Right of Way													
Design/Surveying			\$394,000										\$394,000
Construction				\$2,068,000									\$2,068,000
Equipment and Furniture													
Technology													
Contingency				\$207,000									\$207,000
TOTAL COSTS		\$0	\$499,000	\$2,275,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,774,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt				\$2,275,000									\$2,275,000
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -			\$499,000										\$499,000
TOTAL SOURCES		\$0	\$499,000	\$2,275,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,774,000
¹Explain & Identify Type of Other Sources: Fund 340 fund balance.													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME							PROJECT #		DEPARTMENT/DIVISION				
Wakeforest EST & GST Interior Rehabilitation							WA2502		Public Works - Water				
PROJECT DESCRIPTION							PROJECT IMAGE						
Full interior rehabilitation of the existing 2-0.5 million-gallon (MG) ground storage tanks (GSTs) and 1- 0.5 MG elevated storage tank (EST) at the Wakeforest Water Plant Site. Rehabilitation will include blasting and coating of the interior coating systems, various valve replacements, and other work necessary to maintain the tanks and compliance with AWWA D100, TCEQ, and ANSI/OSHA current standards.													
PROJECT JUSTIFICATION													
The Wakeforest Water Plant includes 2- 0.5-million-gallon (MG) ground storage tanks (GSTs) and 1- 0.5 MG elevated storage tank (EST) at the Wakeforest Water Plant Site. The GSTs were constructed in 1992 and completely rehabilitated in 2010. The EST was constructed in 1992. The EST interior coating system was replaced in 2000 and the exterior coating system will be replaced in 2025. Tank maintenance is required to extend the useful life of the tank and also bring into compliance with current design standards. Based on preliminary inspection reports and the timeline from the last rehabilitation, a full rehabilitation of all three tanks is needed.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying			\$75,000										\$75,000
Construction			\$1,000,000										\$1,000,000
Equipment and Furniture													
Technology													
Contingency			\$100,000										\$100,000
TOTAL COSTS		\$0	\$1,175,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,175,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt			\$1,175,000										\$1,175,000
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$0	\$1,175,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,175,000
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET		2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL		

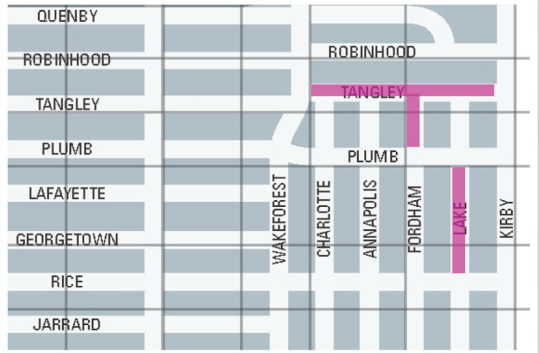
PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION				
Cast Iron Water Line Replacement Phase III						WA2601		Public Works - Water				
PROJECT DESCRIPTION						PROJECT IMAGE						
The City has identified cast iron water lines throughout the City that requires replacement. Cast Iron Waterline Replacement 2026 includes water line replacements along Kirby Drive between Bissonnet and University, Bissonnet between Mercer and Buffalo Speedway, Mercer between Albans and Bissonnet, and Bissonnet between Wesleyan and Northwestern. These water lines are primarily within City of Houston right-of-way and will require approvals from City of Houston.												
PROJECT JUSTIFICATION												
The pre-1939 cast iron pipes have been identified for replacement. The new water lines will provide the City with a more robust water distribution system, fewer unplanned disruptions, and lower repair costs.												
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS										
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying			\$712,000									\$712,000
Construction				\$2,987,000								\$2,987,000
Equipment and Furniture												
Technology												
Contingency				\$299,000								\$299,000
TOTAL COSTS	\$0	\$0	\$712,000	\$3,286,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,998,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES										
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt				\$3,286,000								\$3,286,000
W/S Revenue - Cash			\$712,000									\$712,000
Grants												
Other Funding Sources¹ -												
TOTAL SOURCES	\$0	\$0	\$712,000	\$3,286,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,998,000
¹Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Milton Plant 2.0 MG Ground Storage Tank (GST)						WA2602		Public Works - Water					
PROJECT DESCRIPTION						PROJECT IMAGE							
Project includes a new dual 2.0 MG GST at site of existing 1.5MG GST, chemical improvements, access drive and sitework, and new surface water meter vault. In coordination with the Facilities Master Plan Phase II improvements, it is recommended to construct a dual 2.0MG GST to open up the southeast corner of College and Auden by removing the 0.4 MG GST. This project proposes a dual 2.0 MG GST which will be set up to isolate half of the GST at a time for maintenance and rehab in the future. The new dual tank addresses the need for replacement of both GSTs. The project includes demolition of the existing1.5 MG GST at the start of the project and demolition of the 0.4 MG GST at the completion of the project.													
PROJECT JUSTIFICATION													
The existing 400,000 gallon (0.4MG) GST and 1,500,000 gallon (1.5MG) GST were constructed in 1957 and last rehabilitation in 2016 and 2015, respectively. Based on the age and condition of the tanks, both tanks need to be replaced. In coordination with the Facilities Master Plan Phase II improvements, it is recommended to construct a dual 2.0 MG GST to open up the southeast corner of College and Auden by removing the 0.4 MG GST. The new dual tank addresses the need for replacement of both GSTs.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying				\$775,000									\$775,000
Construction				\$7,294,000									\$7,294,000
Equipment and Furniture													
Technology													
Contingency													
TOTAL COSTS		\$0	\$0	\$8,069,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,069,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt				\$8,069,000									\$8,069,000
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$0	\$0	\$8,069,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,069,000
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET				2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION				
Cast Iron Water Line Replacement Phase IV						WA2701		Public Works - Water				
PROJECT DESCRIPTION						PROJECT IMAGE						
The City has identified cast iron water lines throughout the City that requires replacement. Cast Iron Waterline Replacement 2027 includes water line replacement on University between West Point and College.												
PROJECT JUSTIFICATION												
The pre-1939 cast iron pipes have been identified for replacement. The new water lines will provide the City with a more robust water distribution system, fewer unplanned disruptions, and lower repair costs.												
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS										
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying					\$307,000							\$307,000
Construction						\$1,277,000						\$1,277,000
Equipment and Furniture												
Technology												
Contingency						\$128,000						\$128,000
TOTAL COSTS		\$0	\$0	\$0	\$307,000	\$1,405,000	\$0	\$0	\$0	\$0	\$0	\$1,712,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES										
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt						\$828,000						\$828,000
W/S Revenue - Cash					\$263,000	\$577,000						\$840,000
Grants												
Other Funding Sources¹ -					\$44,000							\$44,000
TOTAL SOURCES		\$0	\$0	\$0	\$307,000	\$1,405,000	\$0	\$0	\$0	\$0	\$0	\$1,712,000
¹Explain & Identify Type of Other Sources: Fund 340 fund balance												
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION				
Cast Iron Water Line Replacement Phase V						WA2801		Public Works - Water				
PROJECT DESCRIPTION						PROJECT IMAGE						
The City has identified cast iron water lines throughout the City that requires replacement. Cast Iron Waterline Replacement 2028 includes water line replacement of a waterline that serves townhouses along Bissonnet located within an alley between Buffalo Speedway and Wakeforest.												
PROJECT JUSTIFICATION												
The pre-1939 cast iron pipes have been identified for replacement. The new water lines will provide the City with a more robust water distribution system, fewer unplanned disruptions, and lower repair costs.												
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS										
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying						\$323,000						\$323,000
Construction							\$1,341,000					\$1,341,000
Equipment and Furniture												
Technology												
Contingency							\$135,000					\$135,000
TOTAL COSTS		\$0	\$0	\$0	\$0	\$323,000	\$1,476,000	\$0	\$0	\$0	\$0	\$1,799,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES										
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt							\$915,000					\$915,000
W/S Revenue - Cash						\$323,000	\$561,000					\$884,000
Grants												
Other Funding Sources¹ -												
TOTAL SOURCES		\$0	\$0	\$0	\$0	\$323,000	\$1,476,000	\$0	\$0	\$0	\$0	\$1,799,000
¹Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION				
Bellaire Elevated Storage Tank (EST) Replacement						WA2802		Public Works - Water				
PROJECT DESCRIPTION						PROJECT IMAGE						
Construction of a new 300,000 gallon elevated storage tank (EST) at existing location and decommission existing Bellaire EST. The project will include the new EST, yard piping, a new disinfection system, new electrical controls and SCADA system, and removal of the existing Bellaire EST. The project will also include some minor utility relocations and paving replacement. Project assumes replacement of the elevated storage tank at the existing site.												
PROJECT JUSTIFICATION												
The Bellaire EST was constructed in 1935 and has been identified for replacement. Replacing the Bellaire EST with the proposed 0.3 MG EST would provide the City with redundancy in the water system during peak hour demands and provides additional capacity that would allow flexibility to rehabilitate the Wakeforest EST and the City's GST's in the future.												
PROJECT COSTS ALLOCATION	FY PROJECTED ALLOCATIONS											
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying			\$1,000,000									\$1,000,000
Construction				\$7,600,000								\$7,600,000
Equipment and Furniture												
Technology												
Contingency												
TOTAL COSTS	\$0	\$0	\$1,000,000	\$7,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,600,000
FUNDING SOURCES	FY PROJECTED FUNDING SOURCES											
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt			\$1,000,000	\$7,600,000								\$8,600,000
W/S Revenue - Cash												
Grants												
Other Funding Sources¹ -												
TOTAL SOURCES	\$0	\$0	\$1,000,000	\$7,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,600,000
¹Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET		2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME							PROJECT #		DEPARTMENT/DIVISION				
Cast Iron Water Line Replacement Phase VI							WA2901		Public Works - Water				
PROJECT DESCRIPTION							PROJECT IMAGE						
The City has identified cast iron water lines throughout the City that requires replacement. Cast Iron Waterline Replacement 2029 includes water line replacements on Tangley between Wakeforest and Kirby, Fordham between Tangley and Plumb, and Lake between Plumb and Rice.													
PROJECT JUSTIFICATION													
The pre-1939 cast iron pipes have been identified for replacement. The new water lines will provide the City with a more robust water distribution system, fewer unplanned disruptions, and lower repair costs.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying							\$339,000						\$339,000
Construction								\$1,575,000					\$1,575,000
Equipment and Furniture													
Technology													
Contingency								\$158,000					\$158,000
TOTAL COSTS		\$0	\$0	\$0	\$0	\$0	\$339,000	\$1,733,000	\$0	\$0	\$0	\$0	\$2,072,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt								\$1,733,000					\$1,733,000
W/S Revenue - Cash							\$339,000						\$339,000
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$0	\$0	\$0	\$0	\$0	\$339,000	\$1,733,000	\$0	\$0	\$0	\$0	\$2,072,000
¹Explain & Identify Type of Other Sources: Project to extend past 2029.													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

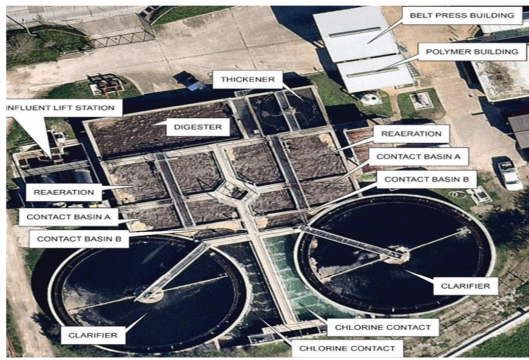
PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
Water Meter Replacements						WA3001		Public Works - Water					
PROJECT DESCRIPTION						PROJECT IMAGE							
Replacement of approximately 6,200 meters within the City of West University Place. This project will allow residential meters within the City of West University Place to have remote restriction and shutoff functionality													
PROJECT JUSTIFICATION													
The City of West University Place replaced all of it's commercial and residential meters in 2014. These meters have performed well over the last decade, but they will reach the end of their average service life in 2030.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying													
Construction													
Equipment and Furniture								\$5,600,000					\$5,600,000
Technology													
Contingency													
TOTAL COSTS		\$0	\$0	\$0	\$0	\$0	\$0	\$5,600,000	\$0	\$0	\$0	\$0	\$5,600,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt								\$5,600,000					\$5,600,000
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -													
TOTAL SOURCES		\$0	\$0	\$0	\$0	\$0	\$0	\$5,600,000	\$0	\$0	\$0	\$0	\$5,600,000
¹Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

CITY OF WEST UNIVERSITY PLACE
2025 - 2034 CAPITAL IMPROVEMENT PLAN
WASTEWATER

PROJECT NO	PROJECT NAME	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 - 2034 ALLOCATION
WW2601	Wastewater Treatment Plant Improvements		200,000	4,605,000								4,805,000
WW2801	WWTP Clarifier Rehabilitation				186,000	1,686,000						1,872,000
WW2802	WWTP Treatment Process Optimization				200,000	10,765,000						10,965,000
TOTAL		\$ -	\$ 200,000	\$ 4,605,000	\$ 386,000	\$ 12,451,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,642,000

SOURCE OF FUNDS	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025 - 2034 ALLOCATION
GO or CO debt											
METRO											
Capital Reserve											
W/S Debt		200,000	4,605,000	200,000	12,451,000						17,456,000
W/S Revenue - Cash											
Grants											
Other Funding Sources				186,000							186,000
TOTAL	\$ -	\$ 200,000	\$ 4,605,000	\$ 386,000	\$ 12,451,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,642,000

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION				
Wastewater Treatment Plant Improvements						WW2601						
PROJECT DESCRIPTION Improvements at the WWTP will focus on replacing mechanical equipment with more effective and efficient equipment. In 2027, improvements will include disinfection and dechlorination improvements (conversion of chlorine gas system to liquid feed system and new dechlorination system), new headworks (including a mechanical step screen and grit chamber), and a non-potable water system for increased on-site water demand.						PROJECT IMAGE						
												
PROJECT JUSTIFICATION The Wastewater Treatment Plant project will improve the WWTP's operational effectiveness, improve efficiency for maintenance, increase safety for plant operators and streamline the ability of the WWTP to comply with future state regulation changes.												
PROJECT COSTS ALLOCATION												
FY PROJECTED ALLOCATIONS												
	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report												
Land/Right of Way												
Design/Surveying			\$200,000									\$200,000
Construction				\$4,400,000								\$4,400,000
Equipment and Furniture												
Technology												
Contingency				\$205,000								\$205,000
TOTAL COSTS	\$0	\$0	\$200,000	\$4,605,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,805,000
FY PROJECTED FUNDING SOURCES												
FUNDING SOURCES	BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt												
METRO												
Capital Reserve												
W/S Debt			\$200,000	\$4,605,000								\$4,805,000
W/S Revenue - Cash												
Grants												
Other Funding Sources ¹ -												
TOTAL SOURCES	\$0	\$0	\$200,000	\$4,605,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,805,000
¹ Explain & Identify Type of Other Sources:												
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
WWTP Clarifier Rehabilitation						WW2801							
PROJECT DESCRIPTION						PROJECT IMAGE							
The project includes rehabilitation of two 75-foot diameter clarifiers at the City's Wastewater Treatment Plant.													
PROJECT JUSTIFICATION													
The clarifiers were originally constructed in 1980, and had been rehabilitated in 2017. Each clarifier is 75-foot in diameter. In March and April of 2023, the clarifiers experienced failures related to the rake arm. To address the failures, it is recommended to remove the existing clarifier equipment, repair of the basins, and install and commission the new clarifier equipment.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying						\$186,000							\$186,000
Construction							\$1,532,000						\$1,532,000
Equipment and Furniture													
Technology													
Contingency							\$154,000						\$154,000
TOTAL COSTS		\$0	\$0	\$0	\$0	\$186,000	\$1,686,000	\$0	\$0	\$0	\$0	\$0	\$1,872,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt							\$1,686,000						\$1,686,000
W/S Revenue - Cash													
Grants													
Other Funding Sources¹ -						\$186,000							\$186,000
TOTAL SOURCES		\$0	\$0	\$0	\$0	\$186,000	\$1,686,000	\$0	\$0	\$0	\$0	\$0	\$1,872,000
¹Explain & Identify Type of Other Sources: Fund 340 fund balance.													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECT NAME						PROJECT #		DEPARTMENT/DIVISION					
WWTP Treatment Process Optimization						WW2802							
PROJECT DESCRIPTION						PROJECT IMAGE							
Improvements at the WWTP will focus on replacing mechanical equipment with more effective and efficient equipment. The work programmed for 2029 includes treatment process optimization (blowers with fine bubble aeration system and pumped RAS/WAS system), new sludge feed pumps to the existing belt presses, and a new SCADA system.													
PROJECT JUSTIFICATION													
The Wastewater Treatment Plant project will improve the WWTP's operational effectiveness, improve efficiency for maintenance, increase safety for plant operators and streamline the ability of the WWTP to comply with future state regulation changes.													
PROJECT COSTS ALLOCATION		FY PROJECTED ALLOCATIONS											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Prelim. Engineering Report													
Land/Right of Way													
Design/Surveying						\$200,000							\$200,000
Construction							\$10,285,000						\$10,285,000
Equipment and Furniture													
Technology													
Contingency							\$480,000						\$480,000
TOTAL COSTS		\$0	\$0	\$0	\$0	\$200,000	\$10,765,000	\$0	\$0	\$0	\$0	\$0	\$10,965,000
FUNDING SOURCES		FY PROJECTED FUNDING SOURCES											
		BUDGETED THRU 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
GO or CO debt													
METRO													
Capital Reserve													
W/S Debt						\$200,000	\$10,765,000						\$10,965,000
W/S Revenue - Cash													
Grants													
Other Funding Sources ¹ -													
TOTAL SOURCES		\$0	\$0	\$0	\$0	\$200,000	\$10,765,000	\$0	\$0	\$0	\$0	\$0	\$10,965,000
*Explain & Identify Type of Other Sources:													
IMPACT ON OPERATING BUDGET			2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	

PROJECTS ON THE HORIZON

Drainage Improvements for the 3700 Blocks
Rebuild Block Retaining Walls



City of
**West University
Place**

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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. 3076

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025; 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, 2025 and ending December 31, 2025; 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, 2025 and ending December 31, 2025, 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, 2025, and ending December 31, 2025.

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.

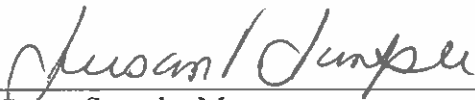
Section 6. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local 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.

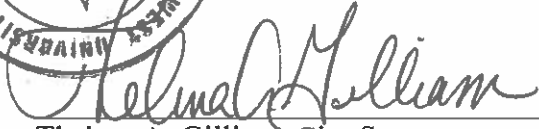
PASSED, APPROVED, ADOPTED AND SIGNED ON, this 23rd day of September, 2024.

SIGNED:



Susan Sample, Mayor





Thelma A. Gilliam, City Secretary

RECOMMENDED:



~~Dave Beach~~, City Manager
MarieKalka, acting

REVIEWED:



Olson & Olson, LLP, City Attorney
By Loren Smith

Exhibit A

City of West University Place, Texas

Fiscal Year 2025 Budget

	Revenues	Expenses
OPERATIONS		
General Fund		
Revenue	26,215,328	
Administration		2,202,600
Finance		2,615,450
Police		6,931,960
Fire		4,659,250
Public Works		4,433,725
Parks & Recreation		5,351,650
Total General Fund	26,215,328	26,194,635
Debt Service Fund	6,915,943	6,876,663
<u>Special Revenue Funds</u>		
Parks Donation Fund	60,900	226,000
Friends of West University Parks Fund	67,600	67,600
Truancy Prevention Fund	10,800	10,000
Municipal Jury Fund	200	100
Court Technology Fund	10,200	4,000
Tree Replacement Fund	59,400	110,000
Court Security Fund	12,600	14,500
METRO Fund	810,100	1,094,000
Police State Forfeited Property Fund	1,200	-
Police Federal Forfeited Property Fund	21,600	-
Police Training Fund	3,900	-
Fire Training Fund	600	-
Good Neighbor Fund	100	2,500
Opioid Settlement Fund	300	-
Centennial Celebration Fund	-	-
<u>Internal Service Funds</u>		
Vehicle Replacement Fund	735,150	796,000
Technology Management Fund	2,406,400	2,368,100
Asset Replacement Fund	711,200	206,200
Employee Benefits Fund	2,811,850	2,807,300
Human Resources Services Fund	253,000	522,300
<u>Enterprise Funds</u>		
Water and Sewer Fund	9,305,600	9,274,412
Solid Waste Fund	2,060,800	2,084,077
SUB TOTAL - OPERATIONS	52,474,771	52,658,387
CAPITAL IMPROVEMENT PROGRAM FUNDS		
<u>Capital Project Funds</u>		
Capital Projects Fund	15,730,000	15,655,000
2022 General Certificates of Obligation Fund	540,000	-
Capital Reserve Fund	441,000	15,550,000
2025 General Certificates of Obligation Fund	17,780,000	17,780,000
Transportation Improvement Fund	1,384,000	5,044,000
2019 Certificate of Obligations Fund	-	-
<u>Water and Sewer Capital Project Funds</u>		
Water and Sewer Capital Projects Fund	777,000	1,199,000
2022 Water/Sewer Certificates of Obligation Fund	238,700	-
2025 Water/Sewer Certificates of Obligation Fund	10,458,000	10,458,000
SUB TOTAL - CIP	47,348,700	65,686,000
GRAND TOTAL	99,823,471	118,344,387

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

Ordinance No. 3077

AN ORDINANCE OF THE CITY OF WEST UNIVERSITY, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR 2024 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 2024, based on the City’s appraisal rolls for tax year 2024 which have been prepared, reviewed and certified by the Harris Central Appraisal District; and

WHEREAS, the 2024 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 2024, such tax being levied and assessed upon all property subject to taxation by the City:

\$0.180072 For the purposes of maintenance and operations

\$0.061858 For the purposes of debt service

\$0.241930 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 \$-2.38.

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 2025 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, 2025.

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 23rd day of September, 2024.

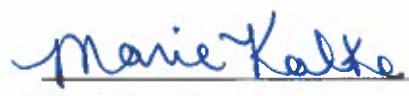
SIGNED:


Susan V. Sample, Mayor

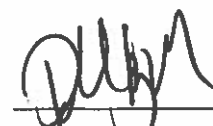



Thelma A. Gilliam, City Secretary

RECOMMENDED:


Dave Beach, City Manager
Marie Kalke, Acting

REVIEWED:


Olson & Olson, LLP, City Attorney
By Loren Smith

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of West University Place

713-668-4441

Taxing Unit Name

Phone (area code and number)

3800 University Boulevard West University Place, TX 77005

<https://www.westutx.gov/>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 7,786,283,042
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,786,283,042
4.	Prior year total adopted tax rate.	\$ 0.260840 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 598,560,236 B. Prior year values resulting from final court decisions: - \$ 563,950,832 C. Prior year value loss. Subtract B from A.³	\$ 34,609,404
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 199,330,665 B. Prior year disputed value: - \$ 10,073,175 C. Prior year undisputed value. Subtract B from A.⁴	\$ 189,257,490
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 223,866,894

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 8,010,149,936
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 253,513 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,202,500 C. Value loss. Add A and B.⁶	\$ 1,456,013
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A.⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,456,013
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 8,008,693,923
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 20,889,877
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 60,787
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 20,950,664
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 0 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 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.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 668,569,858 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 7,830,712,521 C. Total value under protest or not certified. Add A and B.	\$ 8,499,282,379
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 8,499,282,379
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 153,061
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 74,919,983
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 75,073,044
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 8,424,209,335
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.248695 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. 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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.182446 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,010,149,936

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 14,614,198
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year..... + \$ 42,518 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 42,518 E. Add Line 30 to 31D.	\$ 14,656,716
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,424,209,335
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.173983 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.173983 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.173983 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.180072 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 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 2) the third tax year after the tax year in which the disaster occurred 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).	\$ 0.000000 / \$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. 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 Enter debt amount \$ 6,873,363 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 1,565,457 E. Adjusted debt. Subtract B, C and D from A.	\$ 5,307,906
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 22,513
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 5,285,393
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.53 % B. Enter the prior year actual collection rate 100.53 % C. Enter the 2022 actual collection rate 100.06 % D. Enter the 2021 actual collection rate 99.90 % 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	100.53 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 5,257,528
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,499,282,379
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.061858 / \$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.241930 / \$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000 / \$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 current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,499,282,379
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year 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> .	\$ 0.248695 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.248695 /\$100
57.	Current year 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> .	\$ 0.241930 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.241930 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,499,282,379
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.241930 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴⁰ 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴² 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. ⁴³

Individual components can be negative, but the overall rate will 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. ⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.260840 /\$100 \$ 0.000000 /\$100 \$ 0.260840 /\$100 \$ 0.260840 /\$100 \$ 0.000000 /\$100 \$ 8,022,901.742 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.276613 /\$100 \$ 0.000000 /\$100 \$ 0.276613 /\$100 \$ 0.277402 /\$100 \$ -0.000789 /\$100 \$ 7,276,272.707 \$ -57.410
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 65) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.278522 /\$100 \$ 0.000000 /\$100 \$ 0.278522 /\$100 \$ 0.278522 /\$100 \$ 0.000000 /\$100 \$ 6,947,535.230 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.241930 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.173983
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,499,282,379
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.005882 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.061858 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.241723 /\$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.⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.260840 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,008,693,923
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,424,209,335
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.241930 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.248695 /\$100
 As applicable, enter the current year 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. \$ 0.241930 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 0.241723 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

**print
here** ➡

Ann Harris Bennett
 Harris County Tax Assessor-Collector

Printed Name of Taxing Unit Representative

**sign
here** ➡

Ann Harris Bennett
 Taxing Unit Representative

8/5/2024

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

Reset

Print

STRATEGIC PLAN – MISSION & CORE VALUES

Mission

West University Place's mission is to provide Superior Municipal Services and to Protect Community and Property Values while serving as Responsible Fiscal Stewards and focusing on Serving Our Residents.

Core Values

West University Place **S.P.I.R.I.T.**

We **S**ERVE the West U Community!

We are **P**ROFESSIONAL!

We act with **I**NTEGRITY!

We produce **R**ESULTS!

We look for **I**NNOVATION!

We work as a **T**EAM!

Value 1: Serve

1. Listen to your customers and strive to understand their concerns or issues
2. Provide a timely follow-up
3. Be friendly, courteous and polite – Be nice
4. Take ownership of your services and decisions – put your name on it
5. Solve problems
6. If "no" is the answer, take time to explain your decisions and actions
7. Have passion for public service and your job
8. Strive to exceed the customer's expectations

Value 2: Professional

1. Present a professional image
2. Demonstrate competence in your job
3. Pay attention to the details
4. Deliver results beyond expectations – go the extra mile
5. Take care of City property – work space, equipment and facilities
6. Provide analytical, factual and accurate reports
7. Present professional recommendations
8. Develop and maintain your knowledge and skillsets
9. Know your job duties and responsibilities

Value 3: Integrity

1. Deliver on your promises and commitments
2. Be honest and forthcoming
3. Strive to always do your best
4. Have a positive, can-do attitude

5. Respect others
6. Be accountable for your actions, decisions and the results
7. Take responsibility and ownership of the tasks and your decisions
8. Communicate with a consistent, complete message
9. Provide a direct response to a question

Value 4: Results

1. Provide a timely acknowledgement [within 24 hours] and response
2. Take pride in your work product – put your name on it
3. Take the initiative
4. Be a proactive problem solver
5. Complete the task on time and within the budget
6. Do the job right the first time
7. Follow through to complete the task
8. Be self-motivated
9. Identify and address defects in a timely manner

Value 5: Innovation

1. Look for ways to continuously improve services, processes and daily operations
2. Challenge the “status quo” – avoid “we have always done it this way”
3. Learn from setbacks and failures, including after action reports
4. Know current “Best Practices” and evaluate their application to West U
5. Make suggestions for ways to improve
6. Think outside the “box”
7. Be open to new ideas and look for new ideas
8. Anticipate issues and opportunities
9. Take reasonable, calculated risks

Value 6: Team

1. Work as a team – avoid work unit or departmental “silos”
2. Communicate in an open, direct and timely manner
3. When you need something, ask for it
4. Keep others informed – avoid surprises and last-minute communications
5. Recognize the contributions of other team members
6. Know and practice your role and responsibilities
7. Represent the City in a positive manner
8. Promptly report situations that require attention
9. Respect other team members

STRATEGIC PLAN – GOALS 2026

Goal 1: Financially Sound City Providing Superior Services Valued by the Community Objectives:

1. Deliver “superior” City services in a cost effective and efficient manner
2. Provide a timely response to a call for service – emergency and non-emergency
3. Hire and retain a professional City workforce with competitive compensation dedicated to serving the West U community
4. Maintain/refine fiscally responsible financial policies, financial reporting and annual budget
5. Develop and utilize data for enhancing service delivery and City operations, and making decisions

Value to Residents and Community:

1. Service value for taxes and fees
2. Essential services necessary for daily living
3. Quality of life services that contribute to West U as a great place to live and raise your family
4. Funding for “superior” City service levels
5. State-of-the-art City services and service levels responsive to residents’ needs

Goal 2: “Best in Class” City Infrastructure and Facilities

Objectives:

1. Protect homes from flooding by implementing an effective stormwater management, street and drainage system and minimizing flooding in flood-prone areas of West U
2. Have a plan and funding mechanism for Poor Farm Ditch in collaboration with the Harris County Flood Control District to revise Poor Farm Ditch into a community asset for use by the West U community
3. Have a well-designed, well-maintained water system that assures safe and reliable water for our residents
4. Upgrade or develop new City buildings following the City’s Facilities Master Plan
5. Incorporate sustainability and resiliency concepts and best practices into design and construction of new City infrastructure and facilities
6. Have a plan and funding mechanism for undergrounding utilities
7. Upgrade or replace the Library/Community Center

Value to Residents and Community:

1. Reliable and superior utility services
2. Homes and buildings protected from flooding through an effective storm water management system
3. Quality streets and sidewalks for safe, efficient movement through our West U community

4. City prepared for and responding to environmental changes
5. Top-quality City facilities that our residents can take pride in, that facilitates serving our community and our residents well
6. Protection/enhancement of property values

Goal 3: West U – A Great Place to Live

Objectives:

1. Maintain new partnerships/sponsorships opportunities for parks and programs
2. Have a more pedestrian and bike friendly community – safe travel using alternative mobility modes
3. Expand park with non-traditional and “cool” amenities responsive to our residents and leisure/recreational trends
4. Maintain/enhance/expand recreational programs responsive to recreational/leisure trends and residents’ needs
5. Pursue opportunities to expand existing parks and to develop new parks
6. Enhance community-friendly events and festivals within City resources

Value to Residents and Community:

1. Family friendly City, community, and services
2. Choices for your leisure time
3. Support for families and a healthy lifestyle
4. Top-quality parks and recreational facilities
5. Programs and activities for all family generations

Goal 4: High-Performing City Team Producing Results for Our West U Community

Objectives:

1. Implement effective and usable City data as a component for evaluating the service performance and the value to the West U community
2. Maintain and enhance proactive City communications policies, strategies and tools to inform the community
3. Foster a City organization culture that emphasizes service, professionalism, results and performance accountability
4. Use the feedback from our West U community, our residents and our customers to enhance City service delivery
5. Upgrade City information technology hardware and software
6. Maintain, implement and update strategic planning process

Value to Residents and Community:

1. Timely and accurate information from the City
2. City departments working together for the benefit of the West U community
3. Open and transparent city government
4. Responsive and consistent City superior services
5. Opportunities for public engagement on City governance and policy development

Goal 5: Best Residential Suburban City in the Houston

Metro Area Objectives:

1. Maintain/enhance West U as a safe community
2. Become a sustainable and resilient community
3. Have safe neighborhood streets by addressing residents' traffic, speeding and parking issues and concerns"
4. Protect neighborhood integrity and maximize community benefit through effective zoning control and code compliance
5. Enhance the community beauty – natural and built environment

Value to Residents and Community:

1. Protection of property values
2. More reasons to live in West U
3. Support for residents' lifestyle
4. Pride in West U
5. Great neighborhoods, well-maintained City infrastructure, tree canopy, and homes

STRATEGIC PLAN – VISION 2036

West University Place 2036

Is a BEST SUBURBAN COMMUNITY ⁽¹⁾ – Nationally Recognized as a “Best Place to

Live” West University Place 2036 is distinguished by:

Our SAFE COMMUNITY ⁽²⁾

Our OUTSTANDING PARKS AND GREENSPACES ⁽³⁾

Our ACCESS TO EXCEPTIONAL RECREATIONAL AND
LEISURE OPPORTUNITIES ⁽⁴⁾

Our BEAUTY ⁽⁵⁾

Our GREAT RESIDENTIAL NEIGHBORHOODS

⁽⁶⁾ Our ELEMENTARY SCHOOL ⁽⁷⁾

WEST U is simply the BEST!

Principle 1: Best Suburban Community

1. Superior City services that are responsive to the community and add value to the community and the lives of residents
2. Community for all generations
3. Self-reliant, self-sufficient City services
4. Greenspaces throughout our West U community, including the use of Poor Farm Ditch as a greenway
5. Maintained high property and home values
6. Sustainable community and environmental stewardship
7. City investing in the enhancement of our West U community
8. West U as a pedestrian and bike friendly community

Principle 2: Safe Community

1. Residents feeling safe and secure – in their homes and throughout the community
2. Timely response to an emergency call for service
3. City prepared for, able to provide a timely responses to and quickly recover from a major emergency situation of disaster
4. Superior EMS services
5. Visible Police presence throughout the community
6. Safe and reliable drinking water

7. Community policing with neighbors knowing and helping their neighbors, and the Police Officer and residents knowing and trusting each other
8. Effectively using technology to prevent and to respond to criminal activities, including an effective Virtual Gate System
9. Low crime occurrence

Principle 3: Outstanding Parks and Greenspaces

1. Parks and park amenities responsive to the residents evolving recreational patterns
2. Strong partnership with Friends of West University Parks resulting in expanded resources
3. Recreation Center providing services, programs and activities for the West U community
4. Well-maintained pools serving all family generations
5. Selective acquisition of additional parks and open space
6. Successful sports associations providing youth sports opportunities for West U families
7. Well-designed and updated parks (9), playgrounds and tennis courts
8. Well-maintained sport fields for recreational activities
9. Outdoor theater for live performances and programs supported by our West U families

Principle 4: Access to Exceptional Recreational and Leisure Opportunities

1. Recreation activities that contribute to building our sense of community
2. Recreation and leisure activities for all generations
3. City recreation programs and activities that are responsive to changing recreation and leisure trends
4. Senior services and activities responsive to various aged seniors
5. Programs and activities that support personal health and wellness
6. Youth sports for recreation by our neighbors
7. Learning opportunities for personal growth and development
8. Specialty recreation programs and classes responsive to the residents' needs and evolving leisure trends

Principle 5: Beauty

1. Preserved the tree canopy on corridors and neighborhood streets
2. Attractive and well-maintained City infrastructure, buildings, facilities and landscaping
3. All utilities underground
4. Clean without litter or trash
5. Attractive and well-maintained parks and park amenities
6. Attractive, well-maintained and revitalized commercial areas
7. Well-maintained public and private properties

Principle 6: Great Residential Neighborhoods

1. Well-maintained neighborhood infrastructure – streets, sidewalks, and street lights
2. Easy access to green spaces for activities

3. Convenient and safe parking without disrupting the neighborhood or traffic flow
4. Sense of neighborhood integrity and pride
5. Strong zoning protecting the residential character and property values
6. Well-maintained public and private properties
7. Access to neighborhood restaurants and shopping
8. Incorporation of sustainability practices in our homes and City facilities – renewable energy, recycling, water conservation, etc.

Principle 7: Top-Rated Elementary School

1. Neighborhood school that is walkable
2. Positive working relationship between the City and the local West U Elementary School admin.
3. City collaborating with HISD to invest in the West U elementary school
4. Top-quality community Library facility and activities serving the needs of West U residents – all generations
5. Top-rated elementary school with outstanding educational programs
6. Major reason for living in West U

GLOSSARY

A

ACCOUNT: An accounting unit established to record expenditures or revenues by detailed categories.

ACCOUNTS PAYABLE: A liability account reflecting amounts on an open account owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

ACCOUNTS RECEIVABLE: An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

ACCRUAL ACCOUNTING: A basis of accounting on which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent.

AD VALOREM: Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

AGENDA: A formal listing of items to be discussed during a public meeting. Agendas for public meetings are posted 72 hours in advance, in compliance with the open meetings act.

AGENDA MEMO: A formal summary of a topic to be discussed during an open meeting. Included in the request are the necessary appropriations and action required, and an executive summary and attachments to explain the topic.

APPROPRIATION: A legal authorization granted by City Council to make expenditures and incur obligations for designated purposes.

ARBITRAGE: The interest earnings derived from invested bond proceeds or debt service fund balances.

ASSESSED VALUATION: A valuation set upon real estate of other property by a government as a basis for levying taxes.

ASSETS: Property with monetary value owned by the City.

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to accomplish the following:

- Ascertain whether financial statements fairly represent financial position and results of operations
- Ascertain whether transactions have been recorded accurately and consistently, and
- Identify areas for possible improvements in accounting practices and procedures.

B

BALANCE SHEET: The basic financial statement that discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

BALANCED BUDGET: A budget in which revenues and the appropriated fund balance equal or exceed expenditures.

BASE BUDGET: Funding required meeting current service levels.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date.

BOND REFERENDUM: A proposal to be voted on by registered voters within the City regarding the sale of bonds for which ad valorem taxes are pledged for repayment.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. For a local government, a budget is a legal restriction on expenditures.

C

CAPITAL IMPROVEMENT PLAN / PROJECT (CIP): Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

CAPITAL OUTLAYS: Expenditures that result in the acquisition of or addition to fixed assets that are individually priced more than \$5,000.

CARRYOVER: Expenditures budgeted in one year for materials, equipment, programs, etc. but not spent until the following fiscal year. Funding for non-recurring expenditures can carry over to the following fiscal year if approved by the City Manager and City Council. City Council formally amends the budget to approve carryover funding. Revenues can also carryover if they were anticipated in one fiscal year but not received until the following year.

CERTIFICATE OF OBLIGATION (CO): A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for construction of public works; purchase of materials, supplies, equipment, machinery, builds, land, and rights-of-way for authorized needs and purposes; or payment of contractual obligations for professional services. However, certificates of obligation are not authorized by the voters.

CONSUMER PRICE INDEX (CPI): The monthly data on the changes in the prices paid by urban consumers for a representative basket of goods and services.

CONTINGENCY: An amount of money set aside for unforeseen incidents.

CONTRACTUAL SERVICES: The costs related to services performed for the City by individuals, businesses, or utilities.

COST: The amount of money or other consideration exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

CURRENT ASSETS: Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Current assets also include those which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable which will be collected within one year.

CURRENT LIABILITIES: Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed, or refunded within one year.

D

DEBT SERVICE: A cost category that reflects the payment of principal and interest associated with existing debt obligations.

DEFICIT: The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intra- Governmental Service Funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached.

DEPARTMENT: A section of the total organization that is comprised of Divisions and is under the oversight of a Director or City Manager.

DIRECTOR: An executive level employee charged with oversight of a department.

DEPRECIATION: Is the process by which the City allocates an asset's cost over the duration of its useful life. Depreciation results in depreciation expense.

DIVISION: A subsection of a Department that carries out a specific line of work assigned to the Department.

E

ENCUMBRANCES: Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENHANCEMENTS: Funds that the City has earmarked for a new service not provided in the past, or allowing an increase in the level of service already provided.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services the general public on a continuing basis can be financed or recovered primarily through user charges.

EXPENDITURES: Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

F

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of West University Place's fiscal year begins each January 1 and ends the following December 31.

FIXED ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, and machinery and equipment.

FRANCHISE: A special privilege granted by a government permitting the continuing use of public property such as, City rights-of-way.

FULL-TIME EQUIVALENT (FTE): One full-time equivalent works 2,080 hours a year; a person working 1,040 hours per years is equivalent to 0.5 FTE.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The difference between governmental fund assets and liabilities. Also referred to as fund equity.

FUND BALANCE POLICY: A minimum fund balance that is required to be kept in reserve for specified funds. Fund balances over the policy requirement may be appropriated in the budget.

G

GENERAL FUND: Is used to account for all transactions not properly includable in other funds.

GENERAL LEDGER: A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping,

the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP): Uniform minimum standards and guidelines used for financial accounting and reporting as set forth by the Governmental Accounting Standards Board (GASB).

GENERAL OBLIGATION (GO) BONDS: Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the City of West University Place pledges to levy whatever property tax is needed to repay the bonds for any particular year. GO Bonds cannot be issued without voter approval, must be spent in accordance with the voter authorized use and are issued with maturities between 15 and 30 years.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): A governing board set up to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

GOVERNMENTAL FUNDS: Those funds through which most governmental functions typically are financed. The acquisition, use, and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects, and Debt Service Funds).

H

HOUSTON-GALVESTON AREA COUNCIL (HGAC): A voluntary association of counties, cities, independent school districts, and soil and water conservation districts in the Gulf Coast State Planning Region of Texas. H-GAC serves almost 150 local governments, and its region includes about 4 million people in an area of about 12,500 sq. miles.

I

INTERGOVERNMENTAL REVENUE: Grants, entitlements and cost reimbursements from another governmental entity.

INVESTMENT: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

K

KEY PERFORMANCE INDICATORS (KPI): Specific quantitative and qualitative measures of work performed as a productivity indicator of the program.

L

LEVY: The City Council has authority to impose or collect taxes, special assessments, or service charges.

LONG TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

M

MAINTENANCE: The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

MAJOR FUND: Governmental or Enterprise Funds reported as a separate column in the basic fund financial statements and subject to a separate opinion by the independent auditor.

MODIFIED ACCRUAL ACCOUNTING: The basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the goods or services are received.

N

NO NEW REVENUE TAX RATE: When compared to the same property, the tax rate that produces the same amount of the total amount of taxes as compared to the prior year, based on the value of properties taxed in both years.

O

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and services delivery activities of the City are controlled, and are required by state law.

ORDINANCE: A formal legislative enactment by the governing board of a municipality that has the full force and effect of law within the boundaries of the municipality to which it applies so long as it is not in conflict with any higher form of law. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances.

P

PERSONNEL SERVICES: The costs associated with compensating employees for their labor (salaries, wages, insurance, payroll taxes, and retirement contributions).

PROJECTION: Anticipated total for the current fiscal year. During the budget process, the City projects expected revenues and expenditures through the remainder of the fiscal year to gain better insight into the current state of the City's finances.

PROPERTY TAX: Taxes levied on all real and personal according to the property's valuation and the tax rate, in compliance with State Property Tax Code.

PROPRIETARY FUND: In governmental accounting is a business-like fund. Examples of proprietary funds include enterprise funds and internal service funds.

PUBLIC FUNDS INVESTMENT ACT: A law that governs the investment of government funds in Texas. Under this law, specific parameters are set for Texas cities, requiring them to adopt an investment policy and to designate an investment officer who is required to attend an approved training course. The act, first adopted in 1995 and most recently amended in 2003, also limits the types of investments that can be made and requires quarterly reporting of investment activity to the governing body.

PURCHASE ORDER: A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

R

RATING: The credit worthiness of an entity as evaluated by independent agencies.

REPLACEMENT COST: The cost as of certain date of a property that can render similar service (but which need not be of the same structural form) as the property to be replaced.

RESERVE: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

RETAINED EARNINGS: Is a form of equity resulting from earning activities.

REVENUES: Increases in governmental fund types, net current assets from other than expenditure refunds and residual equity transfers.

RIGHT-OF-WAY: The area immediately adjacent to a City's roadway or drainage channel.

S

SALES TAX: A state tax of 6.25% is imposed on all retail sales, leases and rentals of most goods, as well as taxable services. Texas cities and counties have the option of imposing additional local sales taxes for a combined total of state and local taxes of 8.25%.

SPECIAL REVENUE FUND: A fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term "proceeds for specific revenue sources" establishes that one or more restricted or committed revenues should be the foundation for a special revenue fund.

SURFACE WATER: Drinking water can come from either ground water sources (via wells) or surface water sources (such as rivers, lakes, and streams). Large metropolitan areas tend to rely on surface water, whereas small and rural areas tend to rely on ground water.

T

TAX LEVY: The total amount to be raised by general property taxes for purpose specified in the Tax Levy Ordinance.

TAX RATE: The amount of tax levied for each \$100 of taxable valuation. The tax rate multiplied by the taxable valuation equals the tax levy.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TEXAS DEPARTMENT OF TRANSPORTATION (TxDOT): A state agency that provides funding, with a local match, for improvement of state highways within the City limits.

TML: See Texas Municipal League.

TEXAS MUNICIPAL LEAGUE: An organization that exists to provide services to Texas cities.

U

USER FEES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

V

VOTER APPROVAL TAX RATE: the maximum tax rate that can be adopted by the City without approval by voters in the November election. This is a new requirement beginning in tax year 2020 under Senate Bill 2 passed in the 86th legislative session.

W

WORKING CAPITAL: current assets less current liabilities.

Y

YIELD: rate earned on an investment based on the cost of the investment, the par value of the investment, plus interest to be earned to maturity, and less any accrued interest.



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