

City of West University Place

Fiscal Year 2018-2019

Budget Cover Page

October 15, 2018

This budget will raise more revenue from property taxes than last year's budget by an amount of \$229,765, which is a 1.19 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$150,324.

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

FOR: Susan Sample, Mayor Kellye Burke, Council Member
Bob Higley, Council Member Mardi Turner, Council Member

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2018-2019	2017-2018
Property Tax Rate:	\$0.31680/100	\$0.31680/100
Effective Tax Rate:	\$0.31519/100	\$0.30849/100
Effective Maintenance & Operations Tax Rate:	\$0.19117/100	\$0.18070/100
Rollback Tax Rate:	\$0.33049/100	\$0.31981/100
Debt Rate:	\$0.12403/100	\$0.12466/100

Total debt obligation for City of West University Place secured by property taxes:
\$42,324,299

2019 ADOPTED BUDGET



Fiscal Stability Public Safety Infrastructure Investment Community Vibrancy

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CITY OF WEST UNIVERSITY PLACE | 2019 ANNUAL BUDGET

INTRODUCTION

This document has been prepared to help you learn and understand issues affecting the community of West University Place. The primary function of a City Budget is to provide a **financial plan** for the coming year. West University Place's Budget is no exception and as such contains financial schedules and statistics. Financial plans cannot be prepared without defining what the organization intends to accomplish and how it intends to go about reaching its goals. Therefore, the *2019 Annual Operating Budget* serves as a **policy document** that presents the major policies governing the management of the City. It is also an **action plan** to give the public, elected officials and City staff information about what the City is doing and how efficiently. Finally, the *2019 Annual Operating Budget* functions as a tool, formally communicating the City's financial and operating plan for the coming year.

FORMAT

The *2019 Annual Operating Budget* is grouped first by fund and then by department. Like most other local governments, the City uses funds to account for its financial activities. A fund is simply a device to segregate and account for public resources. Financial statements, including the adopted 2019 budget, are presented for every fund. Like the checking account statement you receive each month from your bank, the statements show beginning balances, revenues, expenditures and ending balances for the year. Accompanying the statements are narrative discussions of each fund's financial activity for the prior year and the expected activity for 2019. Graphs, schedules, and tables are provided to help illustrate and clarify certain points.

Funds are divided into departments or projects. Each department is presented with a brief statement describing what the department intends to accomplish in 2019. Detailed schedules compare the department's finances over several years, plus information about staffing.



The City of West University Place

A Neighborhood City

October 15, 2018

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

Dear Mayor Sample and City Council Members:

In compliance with State law, the city's charter, and good management practices, I am pleased to submit the *2019 Annual Operating Budget* for the City of West University Place. The goal of this budget is to enable city staff to continue providing the wide range and high level of services needed to sustain and enhance the quality of life and security our residents expect and enjoy with the tax rate being maintained in the coming year.

The budget is a policy, management, and planning document. It is also a financial report and a means of communicating with the citizens of West University Place. In addition to reviewing previous accomplishments, it anticipates future needs, addresses the coming year's objectives and goals, and identifies resources for achieving those needs, objectives and goals.

The 2019 budget provides a strong financial plan for providing superior municipal services. Staff is confident that, while conservative, the budget projections and estimates reasonably and accurately anticipate the city's revenues and requirements. This budget builds upon our foundation of consistent work over the past several years to improve the efficiency and effectiveness of our operations and maintains service in prioritized areas, addresses major capital needs for the city and maintains reserves for future capital needs that are unknown or unable to be solidified at budget time.

The same tax rate from 2018 has been adopted for the 2019 budget. This rate is .00161 cents higher than the effective tax rate which means the typical property owner will see a slight increase in their City portion of their property tax bill due to the increase in property values. The total increase for the average residential homestead is \$5.45 per month or \$65.38 per year. It should be noted that the increase in the average residential homestead is primarily due to new home sales and new construction so the increase to existing homes should be minimum.

The city is a service organization. The most important asset of any service organization is its trained, motivated and properly-led employees.

This budget includes the annualization of the compensation and class restructuring study implemented in 2018 with a 2% COLA on January 1, 2019 and up to 1.5% merit pay increase on employee's anniversary date. By doing this we are maintaining the salary grade structure to align the city's recruitment and retention strategy to the 75th percentile. This continues the directive of the City Council to ensure that the City's compensation system is market based, financially



efficient and effective, competitive and designed to enable the city to attract and retain qualified, high performing talent for all positions.

2019 BUDGET SUMMARY

The 2019 budget anticipates approximately \$51.36 million in fund sources, approximately \$50.20 million in fund uses, which includes \$7.25 million of internal transfers. Revenue of \$19.57 million from property taxes will be \$0.194 million or 1.00 percent more than the 2018 estimates due to an increase in property tax values. It should be noted that the increase in the average residential homestead is primarily due to new home sales and new construction so the increase to existing homes should be minimum. Revenues from sales and franchise taxes, which are the principal components of the category “other taxes”, will experience a slight decrease in revenue as compared to the 2018 estimates due to reduction in natural gas and telephone revenues which is the basis of the City’s franchise fee. Licenses, permits & fees and fines & forfeitures are budgeted slightly higher than the 2018 estimates and is consistent with the prior year conservative budgets for these revenue sources. Although we hope to maintain the higher levels of permit activity, we conservatively plan for a return to normal. Charges for services are expected to increase due to realistic estimates in parks and recreation revenue and the elimination of special facility use permits with aquatic contractors; bringing in-house registration and payments. Other revenues, primarily consisting of investment income, bond proceeds, recycling revenue, rental income and Southside Place expense sharing allocations, are expected to increase slightly from 2018 to 2019 due primarily to investment rates increasing.

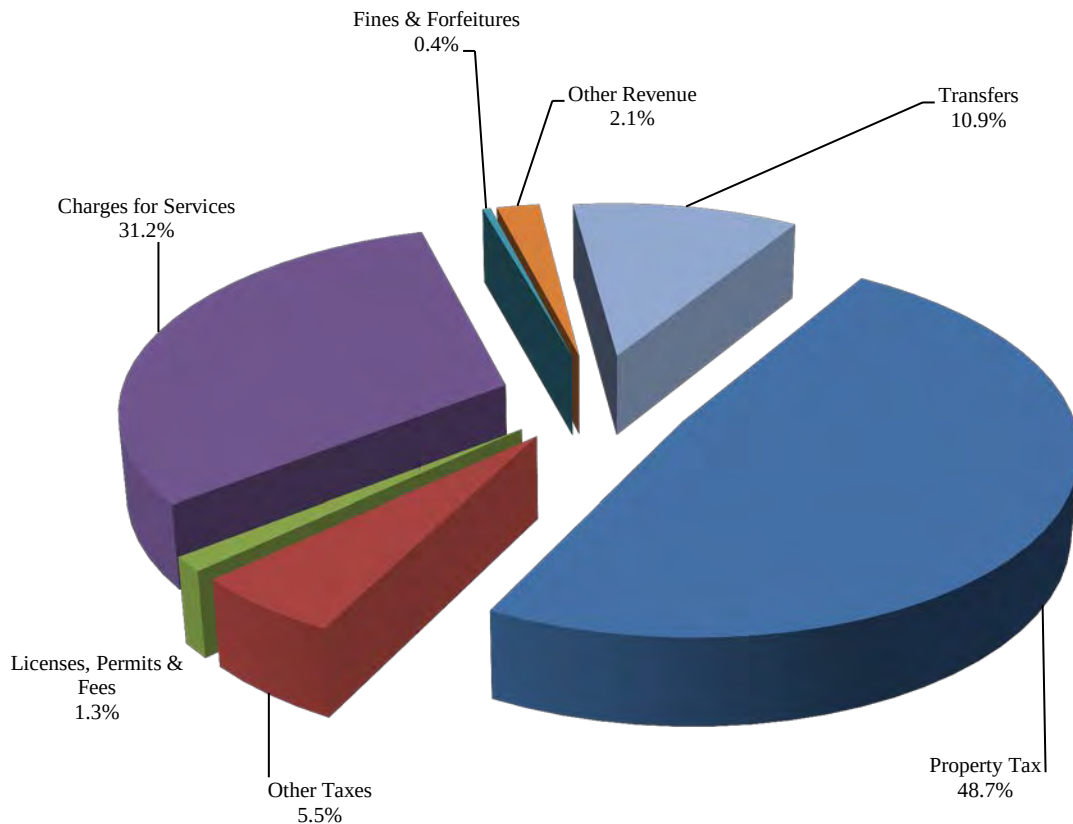
Total 2019 projected expenditures of \$50.20 million are down compared to the 2018 budget of \$50.61 million. The total includes operating expenditures of \$28.23 million, capital outlay of \$6.24 million, debt payment of \$8.89 million and transfers out of \$7.25 million. The overall increase is primarily attributable to increase in compensation, increase in aquatic instructor fees in parks, and increase in capital funding for projects.

SOURCES

This budget projects income sources of \$51.36 million available to fund 2019 expenditures. The total includes \$21.81 million in property, sales and franchise taxes; \$0.528 million in licenses, permits and fees; \$0.700 million in alarm fees; \$1.73 million in recreation use fees; \$0.16 million in fines; \$9.73 million in water, sewer and solid waste service charges; \$2.21 million in employee benefit charges to other departments and \$0.425 million in charges to current and retired employees and COBRA payments for health benefits; \$0.131 million in rents; \$2.87 million in Federal state and local reimbursements; \$2.98 million in bond proceeds; \$0.84 million in miscellaneous revenue and \$7.246 million in transfers in. This is about \$2.61 million or 5.35 percent more than the 2018 budget. Total General Fund revenues, projected at about \$19.94 million, are approximately 4.29 percent above the 2018 budget. This is primarily a result of an

increase in property tax revenue for 2019, resulting from an increase in taxable property values for tax year 2018 due primarily to new home sales and construction and Parks and Recreation eliminating special facility use permits with aquatics contractors and bringing in-house registration and payment for classes.

**2019 REVENUE - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID
WASTE AND TECHNOLOGY MANAGEMENT FUNDS**



Overview: Financing Sources - All Major Funds				
	2018 Budget	2019 Budget	Change	% Change
	(in millions)			
Property Taxes (Current and Prior Years)	\$ 19.38	\$ 19.57	\$ 0.19	0.98%
Other Taxes (Sales, Franchise, Mixed Beverage)	2.25	2.21	(0.04)	-1.78%
Licenses, Permits & Fees	0.53	0.53	0.00	0.00%
Fines & Forfeitures	0.14	0.15	0.01	7.14%
Charges for Services (primarily Water & Sewer fees)	12.07	12.53	0.46	3.81%
Other Revenues (Investment Earnings, SSP, Goode Co Rent, Sale of Recyclables)	0.68	0.83	0.15	22.06%
Transfers In (Administrative & Debt transfers into General Fund and Debt Service Fund)	4.28	4.37	0.09	2.10%
Total Sources	\$ 39.33	\$ 40.19	\$ 0.86	2.19%

Property Taxes

This budget maintains the city's current ad valorem property tax rate at \$0.31680 per \$100 assessed valuation, which is .51 percent above the Effective Tax Rate of \$0.31519 cents.

The city's tax rate is made up of two components. One covers maintenance and operations, while the other pays debt service. The debt service tax rate of \$0.12403 per \$100 assessed valuation is \$0.00063 or 0.51 percent lower than the 2017 debt service rate of \$0.12466. Additionally, the maintenance and operations tax rate will increase \$0.00063, or 0.33 percent, to \$0.19277 per \$100 assessed valuation.

Comparison of Property Taxes: Tax Years 2017 vs. 2018

	FY 2018 / TY 2017		FY 2019 / TY 2018		Monthly Increase/ (Decrease)
	Levy Rate/ \$100	Monthly Cost / Typical Family	Levy Rate/ \$100	Monthly Cost / Typical Family	
Maintenance & Operations	\$0.19214	\$179.69	\$0.19277	\$183.59	\$3.90
Debt Service	\$0.12466	\$116.58	\$0.12403	\$118.12	\$1.54
Total	\$0.31680	\$296.27	\$0.31680	\$301.71	\$5.45
	FY 2018/ TY 2017		FY 2019 / TY 2018		
Average residence homestead taxable value	\$1,122,220		\$1,142,858		

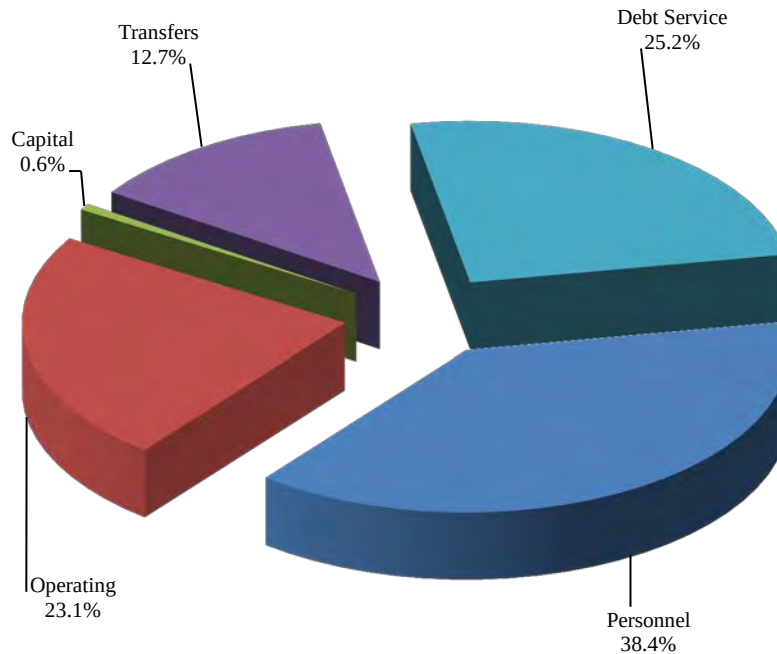
Fees and Charges

Complying with the city's financial policy, staff continuously monitors, reviews, and adjusts all applicable fees and charges to assure equitable coverage of service costs. The impact of any fee increases has been considered in this budget document.

EXPENDITURES

The 2019 budget proposes total expenditures of \$40.05 million for the city's five major funds. It allocates \$15.38 million, or 38.40 percent, to personnel; \$9.26 million, or 23.12 percent, to operating expenditures; \$253,400, or less than one percent, to capital purchases; \$5.07 million, or 12.67 percent, to operating and capital transfers; and \$10.09 million, or 25.18 percent, to debt service on the city's outstanding bonds. An additional \$6.235 million is budgeted for expenditures in the Capital Improvements Funds.

2019 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND TECHNOLOGY MANAGEMENT FUNDS



	2018 Budget	2019 Budget	Change	% Change
Personnel	\$ 14,977,300	\$ 15,382,900	\$ 405,600	2.71%
Operating	8,923,893	9,259,285	335,392	3.76%
Total Operating	23,901,193	24,642,185	740,992	3.10%
Capital	407,800	253,400	(154,400)	-37.86%
Transfers	5,106,300	5,073,000	(33,300)	-0.65%
Debt Service	10,050,279	10,085,530	35,251	0.35%
Total Expenditures	\$ 39,465,572	\$ 40,054,115	\$ 588,543	1.49%

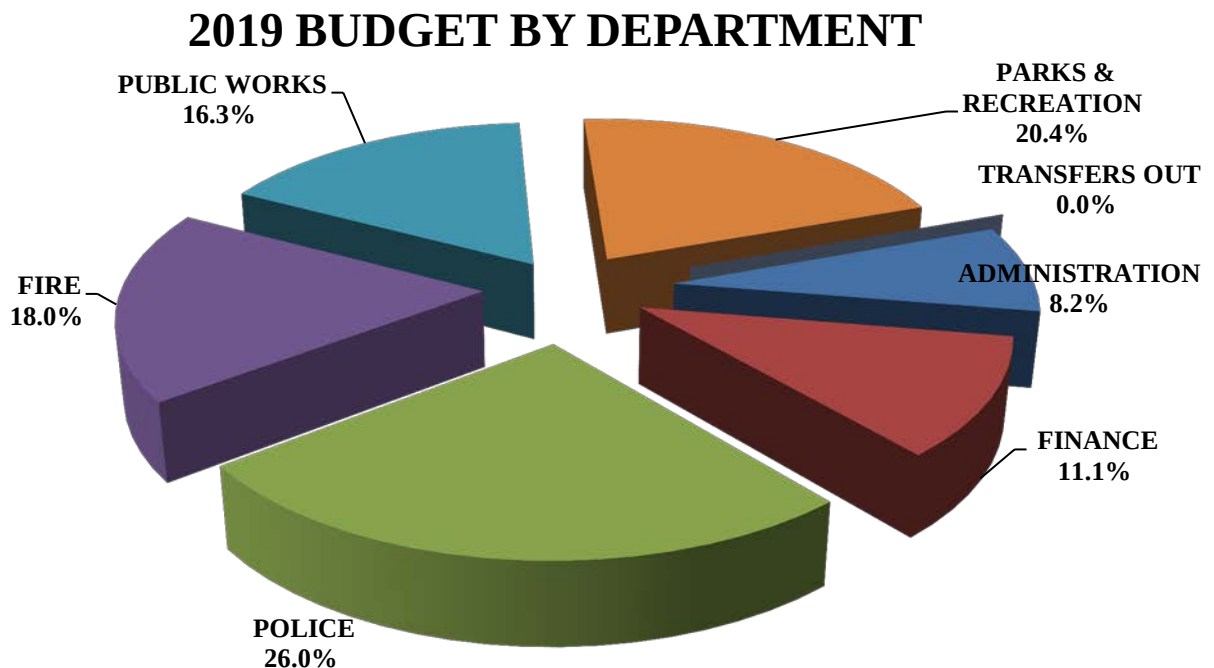
Operating Budgets

The city operating budgets consist of five funds: general fund, debt service fund, water and sewer fund, solid waste fund and technology management fund.

General Fund – The proposed general fund budget of \$19.90 million is about \$480,000, or 2.47%, above the 2018 budget. The increase is primarily attributable to increase in wages, benefits and instructor fees. Included in the 2019 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$343,300	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$47,000 decrease)
\$1,435,500	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs (\$41,400 increase)
\$575,400	Equipment Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city (\$78,100 decrease)

The net increase in personnel is attributable to the annualization of the compensation and class restructuring study implemented in 2018, a 2% COLA and up to 1.5% merit pay increase to continue the city's recruitment strategy to the 75th percentile that was originally approved in the 2016 budget.



Debt Service Fund – In 2019, the city will pay \$8,889,492 of debt service, fiscal agent fees and issuance costs, an increase of \$39,459 or less than 1%, from 2018. Funding debt service payments requires an ad valorem tax rate of \$0.12403 per \$100 of assessed value in tax year 2018, a decrease of .51% or \$0.00063 per \$100, and is due primarily to the budgeting of issuance costs in anticipation of the issuance of debt in late 2019.

Water and Sewer Fund – This fund’s total budget of \$7.88 million is \$59,000 or less than 1%, lower than the 2018 budget. The system Operations and Finance - Utility Billing divisions, are appropriated at \$6,688,000, including \$1,250,000 transferred to the General Fund to reimburse for costs it incurs on behalf of the water and sewer fund. The transfer to the Water & Sewer Capital Projects Fund is continued for 2019 at \$900,000.

Water and sewer revenue debt service for 2019 is \$1,200,000 (principal, interest, and fiscal agent fees) on outstanding bonds. The debt service payments for the refunding of bonds is included in the General Debt Service Fund; therefore, there is a transfer to the General Debt Service Fund to fund the water and sewer portion of the refunding bonds.

The 2019 budget does not include an increase in water or wastewater rates. News of impending rate increases from the city of Houston may require additional rate increases to keep pace with increases for treated water. Future rate increases may also be required to fund capital projects that were not considered part of the City’s previous infrastructure replacement program.

Solid Waste Fund – The good news is that the solid waste fund continues to be healthy and while we have seen a drastic increase in the cost of recycling there is no rate increase anticipated for 2019. The direct cost of collecting and disposing of solid waste is expected to be \$1.82 million, an increase of \$94,100 or 5.4%, over the prior year’s budget. The increase is primarily attributable to the increase in indirect cost allocation transfer to the general fund in 2019 and the increase in the cost of recycling.

Internal Service Funds

Internal service funds provide accounting and budgetary controls for expenditures common to all funds. West U has established four such internal service funds.

Employee Benefit Fund – The employee benefit fund provides a systematic approach to accumulating the funds needed for employee benefits. Each operating fund contributes to the fund on the basis of the projected cost of the benefits. Revenue in the amount of \$2.21 million is expected from operating funds, plus \$440,300 from employee/retiree contributions and other miscellaneous earnings. Expenditures for the employee benefit fund are expected to be \$2.72 million, a \$25,600 (less than one percent) increase over the amount budgeted in 2018. While this budget saw a reduction in medical premiums of over \$114,000, there was an increase in the transfer out to cover the known retirement of the City Manager of \$113,000 as well as an increase in consultant costs of nearly \$34,000.

Vehicle Replacement Fund – The Vehicle Replacement Fund (VRF) allocates charges to the major operating funds for departments based on an estimated depreciation and replacement cost of existing vehicles in those funds. The allocation is used to replace vehicles routinely used to provide city services that have reached the end of their service life. In 2019, expenditures are expected to be \$206,000 which funds the replacement of an SUV with Police of \$30,000, and an

extended cab pickup with Water & Sewer of \$26,000 as well as the refurbishment of two Solid Waste Vehicles of \$150,000. Future years' replacements are shown in the Vehicle Replacement Fund section of this budget document.

Technology Management Fund – Since 2007, the management of the city's funding of critical technology is financed through the technology management fund. In 2019, managing, supporting and replacing computers, networks, and communication equipment are expected to cost \$1,557,500. This is approximately a \$34,307, or 2.25 percent, increase from the prior year budget, primarily attributable to the increase use of technology by various departments and for technology projects outside the normal course of technology business.

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

Equipment Replacement Fund –The Equipment Replacement Fund (ERF) is used to finance the purchase of equipment routinely used in providing the city's services. The ERF operates in the same manner as the Vehicle Replacement Fund (VRF) in that each city department makes contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF purchases equipment when a combination of age and repair cost indicates that the equipment has reached the end of its service life. The 2019 budget transfers \$585,400 to the ERF for the future equipment purchases. In 2019 expenditures are expected to be \$257,800 which funds the replacement of Self Contained Breathing Apparatus (SCBA) of \$121,000, water pumps #1 and #2 at the WURC of \$14,800, Diamond Brite pool finish at WURC of \$78,000, WURC exercise equipment of \$39,500 and resurfacing of the lily and turtle pads at Colonial Park Pool of \$4,500. Future years' replacements are shown in the Equipment Replacement fund section of this budget document.

Employee Staffing

This budget maintains the current staffing level at 126 full-time equivalents (FTE). We constantly strive to make our services more effective and efficient, whether through using new technology, or by reclassifying or reassigning existing employees. The following chart demonstrates that we have remained relatively stable in the number of employees over the past decade. As a routine practice, we will continue to evaluate the allocation of personnel to determine and achieve the most efficient and effective use of the community's resources.

Full-Time Equivalent (FTE) Position Summary										
DEPARTMENT	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
GENERAL FUND										
Administration	5	5	5	5	5	6	6	5	6	6
Finance	7	6	6	6	5	5	5	5	5	5
Police	32	33	35	35	35	35	35	38	38	38
Fire	24	23	23	23	23	23	23	23	23	23
Public Works	21	20	20	20	19	18	18	18	18	18
Parks & Recreation	11	11	11	11	11	12	12	12	12	12
TECHNOLOGY MANAGEMENT FUND										
Administration	3	3	3	3	3	4	4	4	4	4
WATER & SEWER FUND										
Finance	-	2	2	2	2	2	2	2	2	2
Operations	12	12	12	12	12	12	11	11	11	11
SOLID WASTE FUND										
Operations	7	8	8	8	6	6	7	7	7	7
Total City FTE's	122	123	125	125	121	123	123	125	126	126

Wages and Benefits

This budget includes the annualization of the compensation and class restructuring study implemented in 2018, a 2% COLA on the 1st of year and up to 1.5% merit pay increase on the employee's anniversary day to continue the city's recruitment strategy to the 75th percentile that was originally approved in the 2016 budget.

The Texas Municipal Retirement System (TMRS) funding rate is budgeted at 13.03 percent for 2019, which is slightly down from 13.76 percent in 2018.

At the October 13, 2014 council meeting, council adopted the Personnel Policies and Employee Handbook, 2015 Edition. This handbook states that the city council shall establish the pay plan annually during the budget process, which includes compensation and salary structure recommendations made by the City Manager or his designee. The city has adopted a strategy of achieving and maintaining a market-competitive position using established benchmarks. The range mid-point shall be approximately 100% of the 75th percentile as the designated market average for all employees' pay structures.

One of the functions of the budget process is to consider the competing priorities for limited revenue resources. It may be determined that the city's current financial status cannot support the total cost of a market adjustment. Conversely, in a positive financial condition, the city may consider increasing the percentages allotted. Clearly, the financial status will affect both structure adjustments and individual salaries during any future fiscal years.

Capital Projects

Capital Project Funds are used to account for the purchase or construction of equipment, property and buildings, typically with costs exceeding \$50,000, relatively long operational lives, or considered one-time expenditures.

West U has three active capital project funds as follows:

Water and Sewer Capital Project Fund: The funds used for these projects are generated from the monthly water & sewer fees collected by the City.

The following are four carryover projects from 2018: Wastewater Treatment Plant (WWTP) Fencing Improvements, WWTP Weir Replacement, Water System Chlorination Upgrades and WWTP Floodwater Protection.

The following projects are planned for 2019: WWTP Efficiency Study of \$90,000, WWTP Lighting Replacement of \$115,000 and Liftstations 1-12 Lining Project of \$25,000.

The total budget for 2018 carryover projects and new 2019 projects is \$920,000.

Capital Project Fund: The funds used for these projects are generated from grants, and property taxes.

The following is the carryover project from 2018: upgrades to the Animal Control Shelter, WURC Westside Concrete Parking Lot and Virtual Gate project.

There are no new projects planned for 2019.

The total budget for 2018 carryover projects for 2019 is \$2,300,000.

Transportation Improvement Fund: The funds used for these projects are generated partially from reimbursement from the Metropolitan Transit Authority of Harris County (METRO) that can only be used for transportation related projects and from Federal grant dollars.

The one carryover project from 2018 is the Buffalo Speedway Reconstruction.

The following projects are planned for 2019: Roadway Repairs/Overlay/Replacement of \$150,000, and Auden Shared Drainage System-Design of \$465,000.

The total budget for 2018 carryover and new 2019 projects is \$3,015,000.

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

ECONOMIC CONDITION AND OUTLOOK

West U continues to enjoy an enviably stable outlook, with taxable property values projected to be \$6.048 billion. Among reasons for this strength is West U's convenient location to the Texas Medical Center, downtown Houston, the Rice Village and Rice University, as well as the Galleria area.

The city continues to benefit from a great parks system, new roadways, improved water, storm, and sewer lines and extensive programs and benefits for seniors. All of these factors have put West U at the top of the list of desirable places in America to live, to raise a family and to retire.

These factors, plus consistent and conservative financial management has led Standard and Poor's to grant the city a AAA credit ratings on a year-to-year basis. This extremely good credit rating will help the city as we anticipate going out to bond in late 2019.

SUMMARY

This budget is sound and stable and builds upon the carefully established financial policies of the city. This budget is the policy statement for the city and was created from these perspectives:

The city is a service organization. The most important asset of any service organization is its trained, motivated and properly led employees.

The city's current services to citizens are to be given priority. Increases or decreases in service levels should be clearly, prominently and separately communicated.

This budget uses zero-based budgeting for all appropriations. Zero-based budgeting starts from a "zero base" and every activity or service within a department was analyzed for its needs and costs. The departmental budgets were then built around what is needed for the upcoming fiscal year.

All fee schedules, user charges, and charges for utility services must be reviewed and adjusted to ensure that rates are both equitable and sufficient to cover the cost of the provided service as deemed appropriate by the City Council.

The city's fee schedule was reviewed as part of the 2019 Budget process. From that review, various fees were recommended for increase as well as some housekeeping of the fee schedule. Most notably are numerous changes to the Parks fees based on input and approval from the Parks and Recreation Board Fee Subcommittee and the Senior Board Liaison.

The city will avoid budget and accounting procedures that balance the current Budget at the expense of future Budgets.

This means avoiding postponement of necessary operating expenditures, using short-term debt to finance operating expenditures (personnel, supplies, operating charges), or accruing future years' revenues. The 2019 Budget meets these key standards.

The city will maintain reserves adequate to ensure that resources are available annually for the replacement of service vehicles and equipment.

The City's vehicle and equipment replacement funds reserves as well as the technology management fund reserves are sufficient to replace necessary vehicles, equipment and technology on an annual basis as needed.

The city will maintain financial reserves adequate to protect the community against unforeseen events. General fund reserves will be maintained at 20 percent of the estimated revenue for the current Annual Budget: 10 percent for unforeseen events and 10 percent for unexpected revenue shortfalls. All other operating fund reserves will be maintained at 10 percent of the estimated revenue for the current budget.

The operating reserves for the General, Water & Sewer and Solid Waste Funds are at the targets established by this policy.

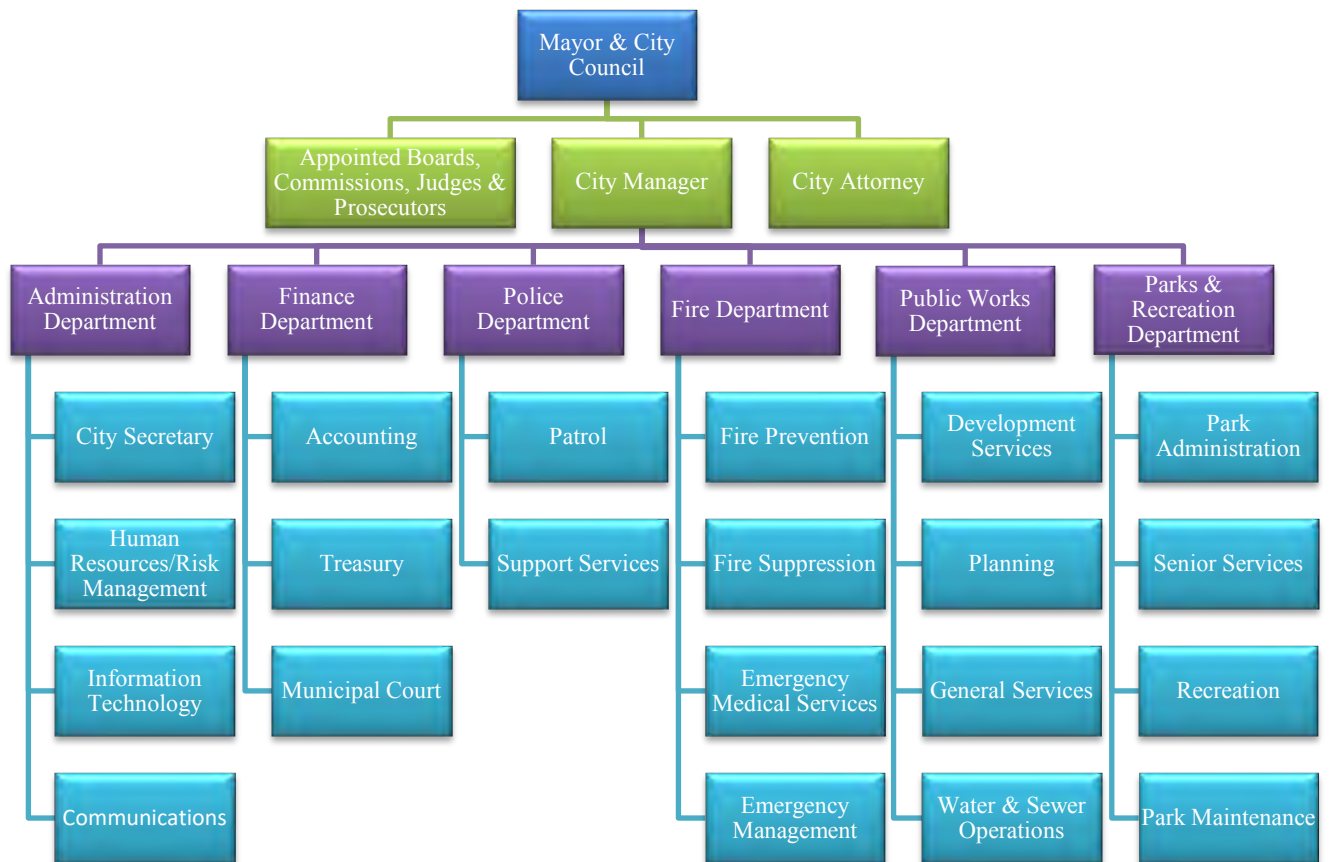
I commend the city staff for their many hours of diligence, dedication, and work in preparing this document. I further appreciate the determination and effort of the City Council in providing direction and parameters essential to this budgeting process. Through this collaborative effort, we are able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

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'M. Christopher Peifer', with a long horizontal flourish extending to the right.

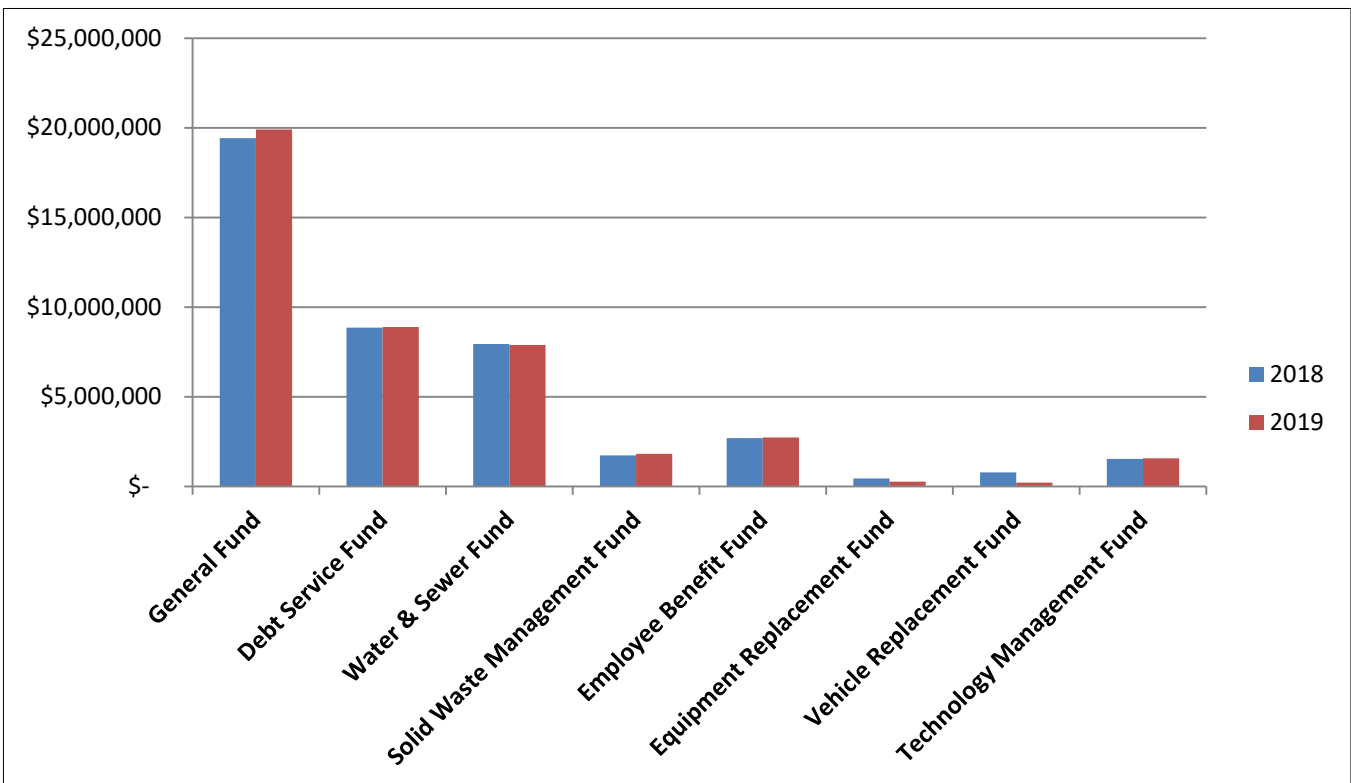
M. Christopher Peifer
City Manager

The City of West University Place, Texas



CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
Comparison of 2018 Budget to 2019 Budget

	2018	2019	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
General Fund	\$ 19,422,550	\$ 19,902,135	\$ 479,585	2.47%
Debt Service Fund	8,850,033	8,889,492	39,459	0.45%
Total	28,272,583	28,791,627	519,044	1.84%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	7,942,796	7,883,888	(58,908)	-0.74%
Solid Waste Management Fund	1,727,000	1,821,100	94,100	5.45%
Total	9,669,796	9,704,988	35,192	0.36%
<u>Internal Service Fund Types:</u>				
Employee Benefit Fund	2,690,500	2,716,100	25,600	0.95%
Equipment Replacement Fund	439,100	257,800	(181,300)	-41.29%
Vehicle Replacement Fund	782,000	206,000	(576,000)	-73.66%
Technology Management Fund	1,523,193	1,557,500	34,307	2.25%
Total	5,434,793	4,737,400	(697,393)	-12.83%
TOTAL ALL FUND TYPES	\$ 43,377,172	\$ 43,234,015	\$ (143,157)	-0.33%



**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON MAJOR FUNDS
2019 BUDGET AT A GLANCE**

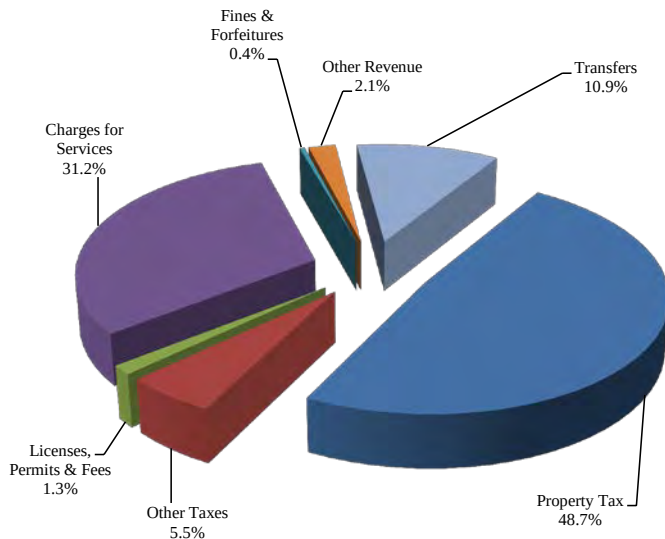
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
Revenues						
Property Tax	\$ 11,920,468	\$ 7,651,154	\$ -	\$ -	\$ -	\$ 19,571,622
Other Taxes	2,210,400	-	-	-	-	2,210,400
Licenses, Permits & Fees	527,500	-	-	-	-	527,500
Charges for Services	2,931,200	-	7,850,000	1,752,500	-	12,533,700
Fines & Forfeitures	154,200	-	-	-	-	154,200
Other Revenue	637,550	46,400	132,000	8,500	4,200	828,650
Transfers	1,560,000	1,196,038	-	-	1,617,100	4,373,138
Total Revenues	\$ 19,941,318	\$ 8,893,592	\$ 7,982,000	\$ 1,761,000	\$ 1,621,300	\$ 40,199,210

Expenditures						
Personnel	\$ 13,098,550	\$ -	\$ 1,198,750	\$ 492,900	\$ 592,700	\$ 15,382,900
Operating	4,334,985	-	3,211,100	748,400	964,800	9,259,285
Capital	114,400	-	128,000	11,000	-	253,400
Transfers	2,354,200	-	2,150,000	568,800	-	5,073,000
Debt Service	-	8,889,492	1,196,038	-	-	10,085,530
Total Expenditures	\$ 19,902,135	\$ 8,889,492	\$ 7,883,888	\$ 1,821,100	\$ 1,557,500	\$ 40,054,115

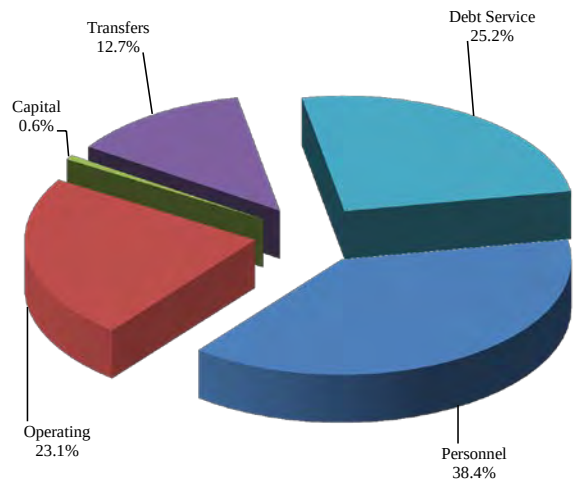
Capital Improvement Funds

Capital Project Fund	\$ 2,300,000
Transportation/Drainage Project Fund	3,015,000
Water & Sewer Capital Project Fund	920,000
	<u>\$ 6,235,000</u>

2019 REVENUE - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND TECHNOLOGY MANAGEMENT FUNDS



2019 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND TECHNOLOGY MANAGEMENT FUNDS



**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2018 ESTIMATED AT A GLANCE**

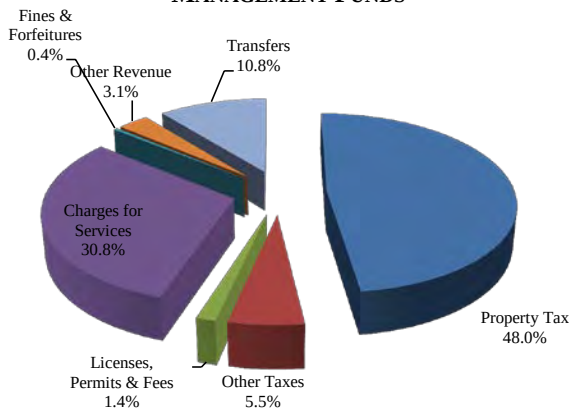
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
Revenues						
Property Tax	\$ 11,656,000	\$ 7,551,693	\$ -	\$ -	\$ -	\$ 19,207,693
Other Taxes	2,207,350	-	-	-	-	2,207,350
Licenses, Permits & Fees	569,250	-	-	-	-	569,250
Charges for Services	2,700,300	-	7,880,000	1,755,300	-	12,335,600
Fines & Forfeitures	154,200	-	-	-	-	154,200
Other Revenue	975,554	41,248	192,000	17,364	4,600	1,230,766
Transfers	1,510,000	1,200,246	29,700	-	1,567,200	4,307,146
Bond Proceeds	-	-	-	-	-	-
Total Revenues	\$ 19,772,654	\$ 8,793,187	\$ 8,101,700	\$ 1,772,664	\$ 1,571,800	\$ 40,012,005

Expenditures						
Personnel	\$ 11,920,276	\$ -	\$ 1,146,900	\$ 474,000	\$ 572,500	\$ 14,113,676
Operating	4,002,370	-	3,179,792	757,200	939,793	8,879,155
Capital	184,995	-	198,300	10,600	-	393,895
Transfers	2,637,900	-	2,150,000	518,400	-	5,306,300
Debt Service	-	8,842,783	1,200,246	-	-	10,043,029
Total Expenditures	\$ 18,745,541	\$ 8,842,783	\$ 7,875,238	\$ 1,760,200	\$ 1,512,293	\$ 38,736,055

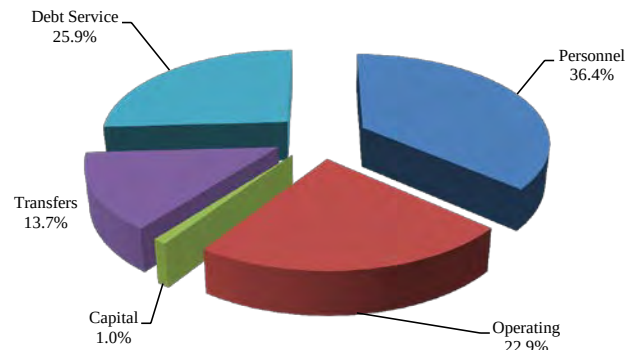
Capital Improvements

Capital Project Fund	\$ 685,300
Transportation/Drainage Project Fund	747,800
Water & Sewer Capital Reserve Fund	1,117,700
	<u>\$ 2,550,800</u>

**2018 REVENUES - GENERAL, DEBT SERVICE,
WATER & SEWER, SOLID WASTE AND
TECHNOLOGY
MANAGEMENT FUNDS**



**2018 EXPENDITURES - GENERAL,
DEBT SERVICE, WATER & SEWER,
SOLID WASTE AND TECHNOLOGY
MANAGEMENT FUNDS**



CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON - PERSONNEL COSTS
2019 BUDGET AT A GLANCE

	General Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
REGULAR WAGES	\$ 7,915,500	\$ 743,500	\$ 323,100	415,500	\$ 9,397,600
PART-TIME WAGES	716,100	-	-	-	\$ 716,100
ON CALL	20,400	13,800	-	2,800	\$ 37,000
OVERTIME	561,400	80,000	20,500	8,500	\$ 670,400
LONGEVITY	54,200	7,800	3,600	2,000	\$ 67,600
TOTAL COMPENSATION	<u>\$ 9,267,600</u>	<u>\$ 845,100</u>	<u>\$ 347,200</u>	<u>\$ 428,800</u>	<u>\$ 10,888,700</u>
HEALTH & DENTAL	1,231,750	158,050	58,200	63,500	\$ 1,511,500
TMRS	1,139,000	110,900	45,800	57,200	\$ 1,352,900
FICA	676,100	61,700	25,800	30,400	\$ 794,000
WORKERS COMPENSATION	96,600	11,700	12,500	1,200	\$ 122,000
ALLOWANCES	76,500	5,000	-	9,800	\$ 91,300
RETIREE BENEFITS	188,600	-	-	-	\$ 188,600
OTHER BENEFITS	391,600	3,800	1,900	1,800	\$ 399,100
EMPLOYEE RELATIONS	30,800	2,500	1,500	-	\$ 34,800
TOTAL BENEFITS	<u>\$ 3,830,950</u>	<u>\$ 353,650</u>	<u>\$ 145,700</u>	<u>\$ 163,900</u>	<u>\$ 4,494,200</u>
TOTAL PERSONNEL COSTS	<u><u>\$ 13,098,550</u></u>	<u><u>\$ 1,198,750</u></u>	<u><u>\$ 492,900</u></u>	<u><u>\$ 592,700</u></u>	<u><u>\$ 15,382,900</u></u>

CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON - PERSONNEL COSTS
2018 ESTIMATE AT A GLANCE

	General Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
REGULAR WAGES	\$ 6,996,500	\$ 722,100	\$ 309,000	\$ 395,800	8,423,400
PART-TIME WAGES	658,700	-	-	-	658,700
ON CALL	17,800	13,800	-	2,800	34,400
OVERTIME	731,091	59,200	15,500	8,500	814,291
LONGEVITY	50,235	7,100	3,100	1,800	62,235
TOTAL COMPENSATION	<u>8,454,326</u>	<u>802,200</u>	<u>327,600</u>	<u>408,900</u>	<u>9,993,026</u>
HEALTH & DENTAL	1,072,800	151,800	59,500	61,700	1,345,800
TMRS	1,091,900	111,700	46,100	57,900	1,307,600
FICA	621,100	58,100	24,600	30,300	734,100
WORKERS COMPENSATION	93,950	12,900	13,400	1,400	121,650
ALLOWANCES	73,300	5,100	-	10,600	89,000
RETIREE BENEFITS	180,000	-	-	-	180,000
OTHER BENEFITS	312,100	3,400	1,800	1,700	319,000
EMPLOYEE RELATIONS	20,800	1,700	1,000	-	23,500
TOTAL BENEFITS	<u>3,465,950</u>	<u>344,700</u>	<u>146,400</u>	<u>163,600</u>	<u>4,120,650</u>
TOTAL PERSONNEL COSTS	<u><u>11,920,276</u></u>	<u><u>1,146,900</u></u>	<u><u>474,000</u></u>	<u><u>572,500</u></u>	<u><u>14,113,676</u></u>

CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2019 Combined Summary of Revenues, Expenditures and Fund Balance/Retained Earnings

	Sources						Ending Balance
	Beginning Balance (Estimated)	Taxes	Licenses, Permits, Fees & Charges for Services	Other	Total	Expenditures and Transfers Out	
General Fund	\$ 7,192,857	\$ 14,130,868	\$ 3,458,700	\$ 2,351,750	\$ 19,941,318	\$ 19,902,135	\$ 7,232,040
Debt Service Fund	850,523	7,651,154	-	1,242,438	8,893,592	8,889,492	854,623
Water and Sewer Fund	779,995	-	7,850,000	132,000	7,982,000	7,883,888	878,107
Solid Waste Fund	555,092	-	1,752,500	8,500	1,761,000	1,821,100	494,992
Capital Project Fund	448,997	-	-	2,152,968	2,152,968	2,300,000	301,965
Capital Reserve Fund	6,968	-	-	-	-	6,968	-
Transportation Improvement Fund	1,674,544	-	-	3,488,200	3,488,200	3,015,000	2,147,744
Water and Sewer Capital Fund	1,085,204	-	-	920,600	920,600	920,000	1,085,804
Employee Benefit Fund	1,183,721	-	-	2,652,500	2,652,500	2,716,100	1,120,121
Vehicle Replacement Fund	2,367,761	-	-	682,300	682,300	206,000	2,844,061
Technology Management Fund	74,302	-	-	1,621,300	1,621,300	1,557,500	138,102
Equipment Replacement Fund	2,129,145	-	-	613,600	613,600	257,800	2,484,945
Parks Fund	115,143	-	-	46,900	46,900	77,200	84,843
Friends of West U Parks Fund	611	-	-	-	-	-	611
Court Technology Fund	11,259	-	-	5,000	5,000	-	16,259
Tree Replacement Fund	260,782	-	-	33,800	33,800	35,000	259,582
Court Security Fund	43,204	-	-	5,100	5,100	8,750	39,554
Metro Fund	80,273	-	-	557,300	557,300	600,000	37,573
Police Forfeited Property Fund	27,329	-	-	400	400	-	27,729
Police Training Fund	19,771	-	-	300	300	-	20,071
Fire Training Fund	10,347	-	-	-	-	-	10,347
Good Neighbor Fund	4,084	-	-	-	-	2,500	1,584
Total All Funds	\$ 18,921,911	\$ 21,782,022	\$ 13,061,200	\$ 16,514,956	\$ 51,358,178	\$ 50,199,433	\$ 20,080,657

Summary Discussion

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

Revenue Projections for 2018 - The 2018 Budget projected a revenue total of \$17.61 million, excluding transfers to finance the General Fund's services. Based on collections and data available through September 13, 2018, revenues appear likely to reach \$18.26 million, 3.40% or \$649,577 above the 2018 Budget projections. This is primarily due to FEMA reimbursement from Hurricane Harvey of \$253,800 that was not budgeted and several parks and recreation fee categories expected to exceed the original budget projections by \$225,800. Additionally, earnings on investments revenue are projected to come in over budget by \$151,200.

Expenditures Estimated for 2018 - The original 2018 Budget appropriated \$19.42 million, including transfers out. Based on expenditures through September 13, 2018 and department estimates to complete the year, the total actual expenditures will be below the appropriated amount by \$677,009 or 3.49%. This is primarily due to personnel vacancies throughout 2018.

Financial Position in 2018 - The City of West University Place's General Fund is projected to close 2018 in sound fiscal condition. The 2018 estimated ending fund balance available for appropriations in 2018 is \$6.63 million. This amount represents 33.5% of the proposed 2018 revenues.

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

The General Fund's unassigned and unrestricted reserves likely will close 2018 exceeding that target by approximately \$2.68 million.

Projected 2019 Revenues - The city's General Fund revenues for fiscal 2019 are forecast to increase 4.28% over 2018's estimated revenue budget. Total 2019 revenues are expected to be approximately \$19.94 million.

Revenues from ad valorem property taxes (current tax, delinquent tax and penalty and interest) will increase by \$156,145, a 1.3% increase. The *ad valorem* tax rate dedicated to maintenance and operations is proposed to increase 0.33% to \$0.19277 per \$100 of assessed value. Taxable value in West University Place is estimated to increase \$97.4 million or 1.64% to \$6.05 billion. Values from new construction are certified at \$47.34 million. Value increases of \$20.04 million on existing property will be combined with the new construction value and an additional estimate of \$106.58 million for property not yet certified by the appraisal district, which is expected to be added to the appraisal roll at a later date.

Revenue generated by the city's one-cent sales tax is budgeted at \$1.11 million a 2.2% decrease from 2018.

Franchise taxes are expected to provide approximately 5.4% of the city's General Fund revenues, forecasted at \$1.1 million. Franchise fees are received for electricity, telephone, natural gas and cable service provided to the citizens of West University Place.

Revenue sources budgeted under the Charges for Services category includes ambulance service, alarm monitoring, parks fees, and other service related fees. Revenues from alarm monitoring are budgeted to remain relatively consistent with the 2018 estimates; however, one of our goals for 2010 is to grow the use of our Direct Link alarm monitoring system. This service provides direct connection to the city's emergency dispatch, a key advantage over the private sector alarm monitoring services. Also, in 2019 Parks and Recreation is eliminating the special facility use permits with aquatics contractors and bringing in-house registration and payments for these classes.

Expenditures in 2019 - The 2019 Budget appropriates \$19.90 million, up \$479 thousand, or 2.5% from the 2018 General Fund's \$19.42 million budget. Increase is due primarily to compensation increases and the bringing in-house the aquatics contractor programs.

Included in the 2019 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$343,300	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$47,000 decrease)
\$1,435,500	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs (\$41,400 increase)
\$575,400	Equipment Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city (\$78,100 decrease)

Personnel costs, including benefits, will amount to \$13.10 million, or 65.81% of the expenditure budget, and a 3.17% increase compared to the corresponding 2018 budget. The city's portion of health and dental care benefit costs are projected to total \$1.23 million, a 6.65% decrease as compared to the 2018 budget. Required contributions to the Texas Municipal Retirement System are budgeted at \$1.14 million, down approximately 1%. The decrease is due to the decrease in the contribution rate, from 13.76% to 13.03% of payroll. 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. As of December 31, 2016, the most recent available valuation, the City of West University Place is 84.49% funded.

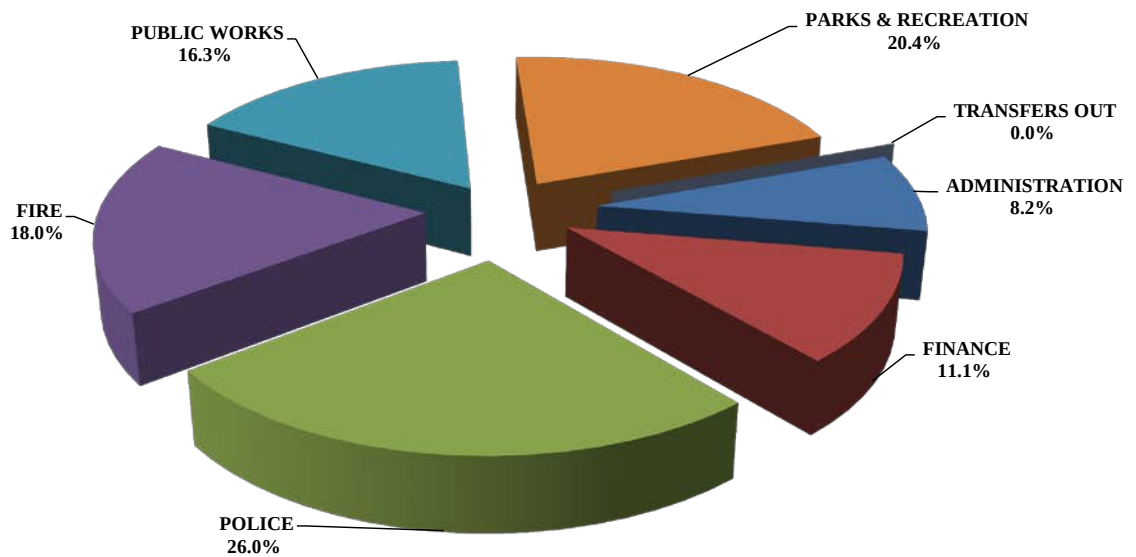
The 2019 Budget for employee regular wages is \$7.92 million, up 5.2% over the 2018 Budget. The budget includes a 2% increase on January 1st and up to a 1.5% increase on the employee's anniversary date this helps keep the city aligned to the 75th percentile that was approved in the 2016 Budget.

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

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES:					
AD VALOREM TAXES	\$ 9,967,606	\$ 10,897,253	\$ 11,764,323	\$ 11,656,000	\$ 11,920,468
SALES TAXES	1,051,361	1,064,672	1,136,106	1,089,050	1,110,900
FRANCHISE TAXES	1,144,256	1,159,730	1,097,700	1,104,500	1,085,500
OTHER TAXES	15,955	14,330	15,000	13,800	14,000
TOTAL TAXES	12,179,178	13,135,984	14,013,129	13,863,350	14,130,868
PERMITS, LICENSES AND FEES	482,362	542,903	525,900	569,250	527,500
CHARGES FOR SERVICES	2,638,584	2,959,471	2,464,650	2,700,300	2,931,200
FINES AND FORFEITURES	134,770	164,384	137,750	154,200	154,200
INVESTMENT EARNINGS	79,585	43,227	80,700	231,900	213,300
OTHER REVENUE	371,337	417,091	390,948	743,654	424,250
TRANSFERS IN	514,500	1,604,900	1,510,000	1,510,000	1,560,000
TOTAL REVENUES	16,400,316	18,867,961	19,123,077	19,772,654	19,941,318
EXPENDITURES BY DEPARTMENT:					
ADMINISTRATION	936,592	1,209,075	1,474,450	1,360,630	1,623,685
FINANCE	1,982,695	2,217,546	2,124,550	2,024,025	2,207,500
POLICE	4,337,493	4,575,579	5,008,850	4,710,000	5,177,650
FIRE	3,282,838	3,492,944	3,574,550	3,599,050	3,589,450
PUBLIC WORKS	3,013,390	3,014,672	3,263,750	3,157,945	3,247,150
PARKS & RECREATION	3,545,655	3,597,884	3,776,400	3,693,891	4,056,700
TRANSFERS OUT	500,000	500,000	200,000	200,000	-
TOTAL EXPENDITURES	17,598,663	18,607,701	19,422,550	18,745,541	19,902,135
NET REVENUES (EXPENDITURES)	(1,198,347)	260,260	(299,473)	1,027,113	39,183
BEGINNING FUND BALANCE	7,103,831	5,905,484	5,819,271	6,165,744	7,192,857
ENDING FUND BALANCE	5,905,484	6,165,744	5,519,798	7,192,857	7,232,040
ASSIGNED*	210,000	119,000	119,000	123,000	127,000
RESTRICTED**	387,554	403,747	275,759	439,747	439,747
UNASSIGNED FUND BALANCE	\$ 5,307,930	\$ 5,642,997	\$ 5,125,039	\$ 6,630,110	\$ 6,665,293

* Assigned for City Manager's Contract

** Restricted for PEG fees

2019 BUDGET BY DEPARTMENT

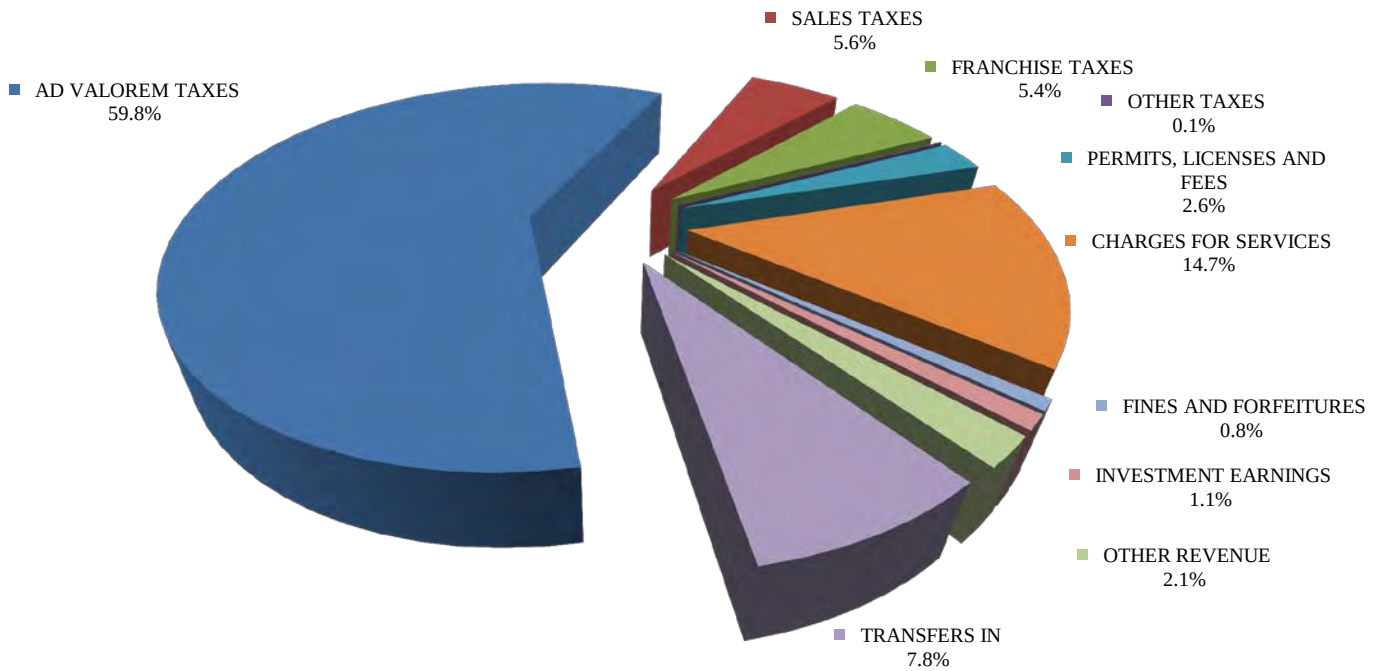
GENERAL FUND**STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT**

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES:					
AD VALOREM TAXES	\$ 9,967,606	\$ 10,897,253	\$ 11,764,323	\$ 11,656,000	\$ 11,920,468
SALES TAXES	1,051,361	1,064,672	1,136,106	1,089,050	1,110,900
FRANCHISE TAXES	1,144,256	1,159,730	1,097,700	1,104,500	1,085,500
OTHER TAXES	15,955	14,330	15,000	13,800	14,000
TOTAL TAXES	12,179,178	13,135,984	14,013,129	13,863,350	14,130,868
PERMITS, LICENSES AND FEES	482,362	542,903	525,900	569,250	527,500
CHARGES FOR SERVICES	2,638,584	2,959,471	2,464,650	2,700,300	2,931,200
FINES AND FORFEITURES	134,770	164,384	137,750	154,200	154,200
INVESTMENT EARNINGS	79,585	43,227	80,700	231,900	213,300
OTHER REVENUE	371,337	417,091	390,948	743,654	424,250
TRANSFERS IN	514,500	1,604,900	1,510,000	1,510,000	1,560,000
TOTAL REVENUES	\$ 16,400,316	\$ 18,867,961	\$ 19,123,077	\$ 19,772,654	\$ 19,941,318
EXPENDITURES:					
REGULAR WAGES	\$ 6,648,462	\$ 7,116,550	\$ 7,524,800	\$ 6,996,500	\$ 7,915,500
PART-TIME WAGES	407,612	495,042	724,200	658,700	716,100
ON CALL	19,815	19,515	20,600	17,800	20,400
OVERTIME	626,567	546,957	545,800	731,091	561,400
LONGEVITY	48,826	50,833	56,300	50,235	54,200
HEALTH & DENTAL	997,403	1,102,880	1,319,500	1,072,800	1,231,750
TMRS	957,030	1,071,031	1,149,600	1,091,900	1,139,000
FICA	572,525	609,456	657,100	621,100	676,100
WORKERS COMPENSATION	84,477	88,752	106,450	93,950	96,600
ALLOWANCES	73,355	71,065	74,600	73,300	76,500
RETIREE BENEFITS	209,000	240,400	180,000	180,000	188,600
OTHER BENEFITS	343,679	382,365	311,950	312,100	391,600
EMPLOYEE RELATIONS	26,129	17,758	24,800	20,800	30,800
PERSONNEL	11,014,878	11,812,603	12,695,700	11,920,276	13,098,550
OFFICE SUPPLIES	36,254	27,722	39,900	34,600	37,100
APPREHENSION & JAILING	1,525	1,348	1,000	1,400	1,400
OPERATING SUPPLIES	196,739	194,061	233,600	225,900	235,200
FUEL	63,389	60,780	72,000	76,500	92,000
EMERGENCY GENERATOR FUEL	3,302	4,083	3,700	3,700	3,700
TREATMENT CHEMICALS	23,295	26,979	31,100	31,100	33,100
EQUIPMENT MAINTENANCE	75,172	69,287	88,500	90,600	111,600
VEHICLE MAINTENANCE	90,881	105,218	74,000	104,700	80,600
BUILDING & GROUNDS MAINTENANCE	145,801	140,952	144,500	128,000	135,400
SWIMMING POOL MAINTENANCE	118,950	75,607	79,100	79,100	78,500
DRAINAGE MAINTENANCE	12,119	8,748	20,000	35,000	25,000
STREET MAINTENANCE	77,359	103,382	90,000	110,000	103,000
TRAFFIC CONTROL MAINTENANCE	23,751	18,402	26,000	23,000	26,000
COMMUNICATION	84,858	82,110	109,300	105,700	113,300
ELECTRIC SERVICE	369,940	327,495	350,500	323,400	342,500
STREET LIGHTING - ELECTRIC SERVICE	90,122	82,520	83,800	82,600	83,800
NATURAL GAS SERVICE	20,939	22,660	26,750	23,850	26,550
CONSULTANTS	61,732	47,236	61,000	59,000	61,000
LEGAL	161,000	185,415	185,000	185,000	185,000
EQUIPMENT LEASE/RENTAL	44,640	43,311	43,400	43,200	40,700
PROFESSIONAL DUES	27,219	26,065	32,300	33,070	33,435
PUBLICATIONS	11,133	13,592	17,300	19,850	17,900
TRAVEL & TRAINING	128,150	114,052	186,100	175,200	176,600

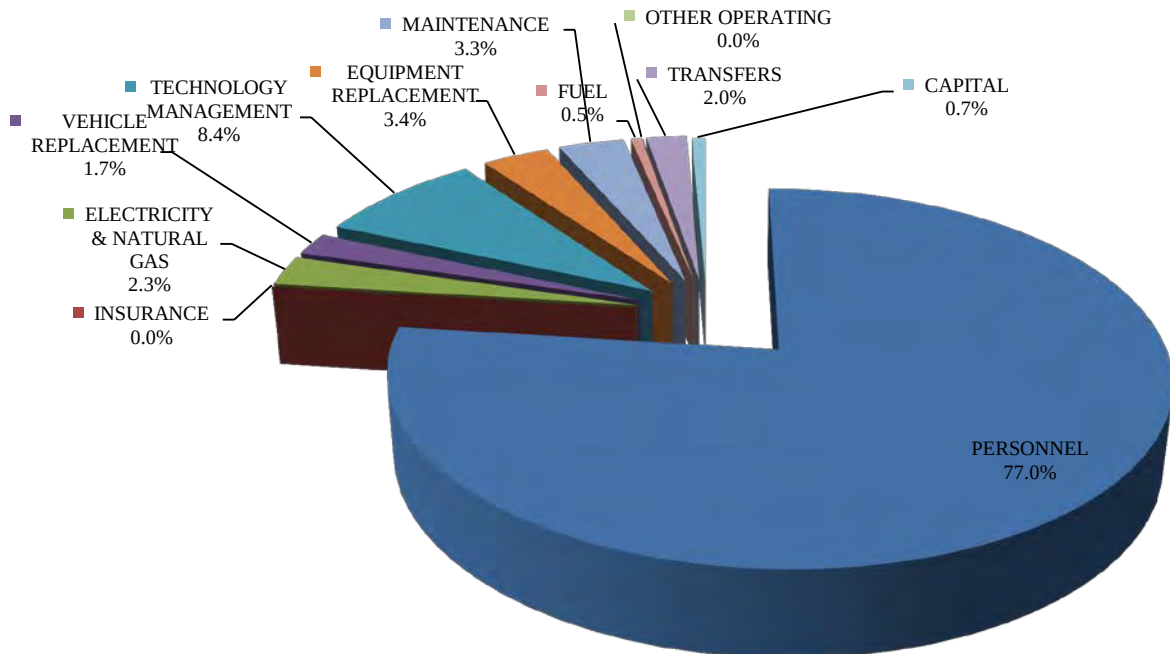
GENERAL FUND**STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT**

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
MUNICIPAL COURT COLLECTION FEES	(3,095)	-	-	-	-
CREDIT CARD FEES	36,197	42,747	42,200	53,200	56,900
OTHER CONTRACTED SERVICES	857,235	940,665	951,250	1,077,050	1,015,250
INSTRUCTOR FEES	368,480	448,977	411,200	473,000	729,900
TRI-SPORTS	125,000	125,000	125,000	125,000	125,000
GENERAL LIABILITY INSURANCE	9,640	9,280	15,000	10,000	12,000
ERRORS & OMISSIONS	20,986	20,231	25,000	19,000	20,000
LAW ENFORCEMENT LIABILITY	13,314	15,820	18,000	16,500	18,000
CRIME COVERAGE FIDELITY	1,667	1,673	2,400	2,100	3,000
AUTO LIABILITY	33,444	42,260	44,000	41,100	47,000
AUTO PHYSICAL DAMAGE	20,945	22,382	25,000	25,700	27,000
UNDERGROUND STORAGE LIABILITY	827	863	950	950	950
REAL & PERSONAL PROPERTY DEDUCTIBLE	80,625 (1,190)	85,754 2,584	115,000 10,000	92,000 10,000	105,000 10,000
COMMUNITY RELATIONS	28,223	80,402	47,300	44,300	56,600
BOARDS AND COMMITTEES	3,921	2,974	5,000	5,000	5,000
ELECTION EXPENSE	-	9,803	13,000	13,000	15,000
BAD DEBT EXPENSE	233	65	-	-	-
FURNITURE & EQUIP < \$5000	48,881	9,052	12,900	2,900	5,500
FURNITURE & FIXTURES	-	-	9,000	9,000	-
OTHER EQUIPMENT	25,723	136,434	123,400	123,795	74,900
CONSTRUCTION COSTS	-	17,006	7,500	7,300	7,500
OTHER CONSTRUCTION COSTS	-	16,000	42,000	42,000	26,500
TRANSFER TO FIRE SPECIAL REVENUE	206	-	-	-	-
TRANSFER TO CAPITAL PROJECT FUND	-	-	200,000	200,000	-
TRANSFER TO CAPITAL RESERVE FUND	500,000	500,000	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	336,000	331,300	390,300	390,300	343,300
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	1,342,250	1,301,100	1,394,100	1,394,100	1,435,500
TRANSFER TO EQUIPMENT REPLACEMENT FUND	866,000	851,700	653,500	653,500	575,400
CONTINGENCY	-	-	45,000	-	45,000
OPERATING	\$ 6,583,785	\$ 6,795,098	\$ 6,726,850	\$ 6,825,265	\$ 6,803,585
TOTAL EXPENDITURES	17,598,663	\$ 18,607,701	\$ 19,422,550	\$ 18,745,541	\$ 19,902,135

2019 PROJECTED GENERAL FUND REVENUE



2019 GENERAL FUND EXPENDITURES BY TYPE



GENERAL FUND
DETAIL STATEMENT OF REVENUES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
CURRENT YEAR PROPERTY TAXES	\$ 9,912,570	\$ 10,840,595	\$ 11,709,323	\$ 11,600,000	\$ 11,865,468
PRIOR YEAR PROPERTY TAXES	18,954	15,990	17,000	20,000	17,000
PENALTY AND INTEREST	36,082	40,667	38,000	36,000	38,000
AD VALOREM TAXES	9,967,606	10,897,253	11,764,323	11,656,000	11,920,468
SALES TAX	1,051,361	1,064,672	1,136,106	1,089,050	1,110,900
SALES TAXES	1,051,361	1,064,672	1,136,106	1,089,050	1,110,900
ELECTRICITY	549,808	549,889	549,700	548,500	547,500
NATURAL GAS	129,445	161,488	130,000	164,000	148,000
TELEPHONE	279,088	104,681	270,000	100,000	100,000
CABLE	149,017	309,969	148,000	292,000	290,000
TELEPHONE-PEG FEES	36,897	33,702	-	-	-
FRANCHISE TAXES	1,144,256	1,159,730	1,097,700	1,104,500	1,085,500
MIXED BEVERAGE TAX	15,955	14,330	15,000	13,800	14,000
OTHER TAXES	15,955	14,330	15,000	13,800	14,000
TOTAL TAXES	12,179,178	13,135,984	14,013,129	13,863,350	14,130,868
BUILDING PERMIT	145,260	196,769	200,000	220,000	200,000
PLUMBING PERMIT	55,490	61,072	55,000	70,000	65,000
HVAC PERMIT	41,540	55,105	45,000	50,000	45,000
FENCE AND SIDEWALK PERMIT	34,227	38,010	35,000	35,000	35,000
ELECTRICAL PERMIT	36,914	39,196	37,000	40,000	37,000
TREE DISPOSITION FEE	25,875	26,895	30,000	30,000	30,000
LOW IMPACT INSPECTION FEE	16,700	15,450	16,000	15,000	16,000
ALARM PERMIT	54,402	54,074	52,400	53,400	52,400
DRAINAGE PERMIT	5,780	5,893	7,000	6,500	6,500
TREE REMOVAL PERMIT	550	450	800	500	600
FIRE SPRINKLER PERMITS	3,450	1,380	2,000	3,000	3,000
PET LICENSES	2,450	2,035	2,000	2,000	2,000
ALCOHOLIC BEVERAGE PERMIT	6,850	450	3,700	3,700	-
ELECTRICAL CONTRACTOR PERMIT	10,050	6,600	-	150	-
CONTRACTOR PERMIT	42,825	39,525	40,000	40,000	35,000
PERMITS, LICENSES AND FEES	482,362	542,903	525,900	569,250	527,500
PLAN CHECKING FEE	71,094	95,177	95,000	100,000	95,000
ZPC & ZBA FEES	3,825	1,414	3,000	4,000	2,500
BUILDING STANDARDS FEE	300	250	400	400	400
RE-INSPECTION FEE	-	300	-	-	-
PLAT REVIEW FEE	1,250	720	1,000	1,000	1,000
PREMATURE WORK FEE	103,619	75,885	85,000	70,000	75,000
AMBULANCE SERVICE	140,867	145,371	145,000	145,000	145,000
CHILD SAFETY	18,931	18,319	18,000	18,400	18,000
ALARM MONITORING	707,939	711,318	700,000	709,000	700,000
OTHER FEES AND PERMITS	16,868	17,077	15,000	21,000	15,000
SENIOR SERVICES EVENTS	65,754	75,803	49,300	65,000	65,000
RENTALS - COMMUNITY BUILDING	45,963	58,582	34,400	52,000	52,000
MEMBERSHIPS - RECREATION CENTER	205,720	216,016	198,900	216,400	208,400
DAY PASS - RECREATION CENTER	17,703	18,680	21,000	16,400	14,700

GENERAL FUND
DETAIL STATEMENT OF REVENUES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
AQUATIC CLASS FEES - RECREATION CENTER	245,057	332,974	200,000	306,200	593,600
CONTRACTOR USE FEES - RECREATION CENTER	226,450	225,350	170,000	125,000	17,100
RENTALS - RECREATION CENTER	(25)	25	-	-	-
RECREATION CENTER - SPECIAL EVENTS	250	-	-	-	-
MEMBERSHIPS - COLONIAL PARK	148,331	151,829	152,000	170,400	170,400
DAY PASS - COLONIAL PARK	57,211	52,271	61,400	57,500	56,900
COLONIAL PARK - SPECIAL EVENTS	4,340	4,960	3,300	1,000	1,000
POOL RENTAL - COLONIAL PARK	47,529	39,174	35,600	39,400	35,400
PAVILION RENTAL - COLONIAL PARK	13,410	13,325	10,100	13,900	12,500
CONCESSIONS - COLONIAL PARK	-	289	-	5,100	2,000
CONTRACTOR USE FEES - COLONIAL PARK	3,800	3,600	2,800	6,800	6,200
MISCELLANEOUS - CULT & REC	491,064	545,193	461,300	550,800	495,700
FALSE ALARM FEE	(655)	7,025	250	4,000	4,000
PET IMPOUNDMENT	1,020	1,160	1,000	600	1,000
RESEARCH & COPIES	757	685	700	800	700
AUTO DECALS	212	201	200	200	200
TRANSFER FROM EMPLOYEE BENEFIT FUND	-	146,500	-	-	142,500
CHARGES FOR SERVICES	2,638,584	2,959,471	2,464,650	2,700,300	2,931,200
MUNICIPAL COURT FINES	132,488	160,462	135,000	150,000	150,000
TRAFFIC FINES	1,782	2,747	2,000	3,000	3,000
CHILD SAFETY FEE	500	1,175	750	1,200	1,200
FINES AND FORFEITURES	134,770	164,384	137,750	154,200	154,200
EARNINGS ON INVESTMENTS	79,585	103,913	80,700	231,900	213,300
GAIN/LOSS ON INVESTMENTS	-	(60,685)			
INVESTMENT EARNINGS	79,585	43,227	80,700	231,900	213,300
FEMA REIMBURSEMENT	-	-	-	253,800	26,250
SOUTHSIDE PLACE	233,155	254,744	254,743	256,954	256,900
SALE OF CITY PROPERTY	6,276	1,802	-	49,400	-
NSF CHECKS	70	275	100	100	-
CASH OVER/SHORT	156	(127)	-	-	-
MISCELLANEOUS	22,330	38,372	10,000	22,400	10,000
CYCLONE CYCLES	27,900	44,500	46,305	81,400	49,100
GOODE COMPANY	81,450	77,526	79,800	79,600	82,000
OTHER REVENUE	371,337	417,091	390,948	743,654	424,250
TRANSFER FROM WATER & SEWER FUND	204,500	1,545,500	1,250,000	1,250,000	1,250,000
TRANSFER FROM SOLID WASTE FUND	310,000	59,400	260,000	260,000	310,000
TRANSFERS IN	514,500	1,604,900	1,510,000	1,510,000	1,560,000
TOTAL REVENUE	\$ 16,400,316	\$ 18,867,961	\$ 19,123,077	\$ 19,772,654	\$ 19,941,318

ADMINISTRATION DEPARTMENT

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

ADMINISTRATION DEPARTMENT MISSION

To implement and administer, effectively and efficiently, policies established by the City Council.

ADMINISTRATION DEPARTMENT DIVISIONS

Administration – The City Manager, City Secretary, Human Resources Director and Communications Director together with their support staff, are all compensated in the Administration Division's budget. The cost of printing the *West University Place City Currents* is also funded in this budget. (2019 Budget \$1,392,085)

City Council – Costs directly associated with the City Council; including council salaries, legal fees and election expenditures. (2019 Budget \$231,600)

ADMINISTRATION DEPARTMENT 2019 GOALS

- * Implement goals as set by City Council, while providing fiscal responsibility and professional management of the City on a day-to-day basis.
- * To inform and engage residents, strengthen and expand the City's reputation, and foster community pride and cooperation through strategic and creative use of a variety of resources, both digital and traditional.
- * Retain and recruit qualified employees through compensation and benefit programs that support the Council's "Employer of Choice" directive.
- * Actively encourage employees, covered spouses and retirees to participate in the city's wellness program.
- * Assist departments in the development of strong employee succession plans and succession training, including creating opportunities for internships with local universities.
- * Ensure legal adherence and proper maintenance of historical city records through the use of electronic storage capabilities which streamline the capture, retention and appropriate destruction of record in accordance with the City's retention schedule.

BUDGET HIGHLIGHTS

- * Authorized full-time employees – 6 (2018 authorized full-time employees – 6).
- * Legal fees – \$185,000 (2018 budget - \$185,000).
- * Technology Management Fund charges assessed - \$133,600 (2018 budget - \$134,800).
- * Total budget - \$1,623,685 (2018 total budget - \$1,474,450).

ADMINISTRATION DEPARTMENT

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
Administration					
Personnel	\$ 535,084	\$ 790,729	\$ 950,600	\$ 864,030	\$ 1,090,000
Operating charges	212,579	199,005	291,250	264,050	302,085
Total	747,663	989,734	1,241,850	1,128,080	1,392,085
Council					
Personnel	15,502	15,510	15,600	15,550	15,600
Operating charges	173,427	203,831	217,000	217,000	216,000
Total	188,929	219,340	232,600	232,550	231,600
Total Department	\$ 936,592	\$ 1,209,075	\$ 1,474,450	\$ 1,360,630	\$ 1,623,685

Administration Department Staffing Schedule

POSITION	GRADE	2018	2019	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Administration					
City Manager	G50	1	1	Determined by Council	
HR Director	G41	1	1	112,207	190,753
City Secretary	G40	1	1	106,864	181,669
Communications Director	G40	1	1	106,864	181,669
Executive Assistant	G16	1	1	48,972	71,009
HR Generalist	G15	1	1	41,638	60,376
Total Administration Department		6	6		

ADMINISTRATION DEPARTMENT

Administration Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 377,958	\$ 568,535	\$ 675,600	\$ 638,600	\$ 809,900
PART-TIME WAGES	8,429	14,532	15,000	-	15,000
OVERTIME	2,777	3,285	3,500	3,600	3,500
LONGEVITY	1,555	2,485	2,800	2,030	2,200
HEALTH & DENTAL	38,806	49,383	70,100	46,000	52,800
TMRS	50,390	82,099	97,100	91,700	109,800
FICA	29,066	39,947	49,400	49,800	51,400
WORKERS COMPENSATION	808	1,194	1,450	1,300	1,300
ALLOWANCES	14,015	21,720	22,700	23,000	26,200
OTHER BENEFITS	3,255	3,741	2,950	2,400	2,900
EMPLOYEE RELATIONS	8,026	3,807	10,000	5,600	15,000
PERSONNEL	535,084	790,729	950,600	864,030	1,090,000
OFFICE SUPPLIES	6,955	5,603	7,200	7,000	7,000
COMMUNICATION	44,353	32,209	55,000	55,000	55,000
CONSULTANTS	6,786	-	5,000	3,000	5,000
EQUIPMENT LEASE/RENTAL	8,607	9,937	10,000	10,000	10,000
PROFESSIONAL DUES	7,095	7,709	7,250	7,250	7,985
PUBLICATIONS	2,027	4,009	2,000	2,000	4,500
TRAVEL & TRAINING	10,689	6,428	20,000	25,000	20,000
OTHER CONTRACTED SERVICES	-	-	-	15,000	-
COMMUNITY RELATIONS	567	410	5,000	5,000	14,000
ELECTION EXPENSE	-	-	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	125,500	132,700	134,800	134,800	133,600
CONTINGENCY	-	-	45,000	-	45,000
OPERATING	212,579	199,005	291,250	264,050	302,085
ADMINISTRATION DIVISION TOTAL	\$ 747,663	\$ 989,734	\$ 1,241,850	\$ 1,128,080	\$ 1,392,085

ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 14,400	\$ 14,400	\$ -	\$ -	\$ -
PART-TIME WAGES	-	-	14,400	14,400	14,400
FICA	1,102	1,102	1,100	1,100	1,100
WORKERS COMPENSATION	-	8	100	50	100
PERSONNEL	15,502	15,510	15,600	15,550	15,600
COMMUNICATION	-	23	-	-	-
LEGAL	161,000	185,415	185,000	185,000	185,000
PROFESSIONAL DUES	1,281	1,281	2,500	2,500	2,500
PUBLICATIONS	2,042	1,280	2,500	2,500	2,500
TRAVEL & TRAINING	6,773	2,976	9,000	9,000	6,000
COMMUNITY RELATIONS	2,330	3,052	5,000	5,000	5,000
ELECTION EXPENSE	-	9,803	13,000	13,000	15,000
OPERATING	173,427	203,831	217,000	217,000	216,000
CITY COUNCIL DIVISION TOTAL	\$ 188,929	\$ 219,340	\$ 232,600	\$ 232,550	\$ 231,600

FINANCE DEPARTMENT

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

FINANCE DEPARTMENT MISSION

To provide useful financial management services to other City Departments, timely and accurate billing to citizens, fair and efficient administration of the municipal court, and useful financial reporting to the City's financial stakeholders.

FINANCE DEPARTMENT DIVISIONS

Finance – Provides the traditional accounting, accounts payable, payroll, cash management, financial reporting functions. (2019 Budget - \$919,100)

Municipal Court – Administers the city's municipal court. (2019 Budget - \$275,050)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a satisfactory way. (2019 Budget - \$1,013,350)

FINANCE DEPARTMENT 2019 GOALS

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

FINANCE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees - 5 (2018 authorized full-time employees – 5).
- * Total budget - \$2,207,500 (2018 total budget - \$2,124,550).

FINANCE DEPARTMENT

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
<i>Finance</i>					
Personnel	\$ 445,916	\$ 444,544	\$ 448,000	\$ 344,405	\$ 438,800
Operating charges	386,283	523,910	445,600	544,720	480,300
Capital	495	-	-	-	-
Total	832,693	968,455	893,600	889,125	919,100
<i>Municipal Court</i>					
Personnel	223,658	251,318	249,800	234,000	256,950
Operating charges	8,087	13,052	17,500	13,750	18,100
Total	231,744	264,370	267,300	247,750	275,050
<i>City-Wide Charges</i>					
Operating charges	918,257	984,721	963,650	887,150	1,013,350
Total	918,257	984,721	963,650	887,150	1,013,350
<i>Total Department</i>	\$ 1,982,695	\$ 2,217,546	\$ 2,124,550	\$ 2,024,025	\$ 2,207,500

Finance Department Staffing Schedule

POSITION	GRADE	2018	2019	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance</i>					
<i>Accounting</i>					
Finance Director	G42	1	1	117,818	200,290
Treasurer	G32	1	1	89,541	143,266
Fiscal Services Officer	G22	1	1	58,859	88,288
<i>Municipal Court</i>					
Municipal Court Clerk	G17	1	1	52,400	75,981
Accounting Specialist-AP	G15	1	1	41,638	60,376
<i>Total Finance</i>		5	5		

FINANCE DEPARTMENT

Finance Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 323,993	\$ 309,330	\$ 306,600	\$ 236,700	\$ 297,900
PART-TIME WAGES	6,742	20,202	23,400	14,700	23,400
OVERTIME	-	162	-	-	-
LONGEVITY	971	387	500	105	200
HEALTH & DENTAL	34,905	32,688	38,700	34,000	43,300
TMRS	42,327	43,694	43,100	31,700	39,700
FICA	23,843	25,904	24,900	17,700	23,700
WORKERS COMPENSATION	685	698	700	500	600
ALLOWANCES	6,840	5,804	5,700	5,700	5,700
OTHER BENEFITS	2,612	1,854	1,400	900	1,300
EMPLOYEE RELATIONS	2,997	3,821	3,000	2,400	3,000
PERSONNEL	445,916	444,544	448,000	344,405	438,800
OFFICE SUPPLIES	5,224	5,209	5,000	5,000	5,000
EQUIPMENT MAINTENANCE	-	-	500	200	500
COMMUNICATION	1,961	1,855	2,500	1,700	2,200
EQUIPMENT LEASE/RENTAL	8,436	7,067	4,600	4,400	4,600
PROFESSIONAL DUES	2,546	1,671	1,900	1,420	1,800
PUBLICATIONS	324	2,396	400	3,700	2,500
TRAVEL & TRAINING	6,207	2,449	11,500	3,300	7,800
CREDIT CARD FEES	251	-	-	-	-
OTHER CONTRACTED SERVICES	228,682	367,263	280,500	386,300	318,900
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	132,650	136,000	138,700	138,700	137,000
OPERATING	386,283	523,910	445,600	544,720	480,300
FURNITURE & EQUIP <\$5000	495	-	-	-	-
CAPITAL OUTLAY	495	-	-	-	-
FINANCE DIVISION TOTAL	\$ 832,693	\$ 968,455	\$ 893,600	\$ 889,125	\$ 919,100

FINANCE DEPARTMENT

Municipal Court Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 151,413	\$ 149,658	\$ 124,400	\$ 118,900	\$ 131,300
PART-TIME WAGES	14,923	31,773	61,400	55,300	61,300
OVERTIME	7,008	14,243	8,000	6,000	8,000
LONGEVITY	2,560	2,680	2,800	2,800	3,000
HEALTH & DENTAL	16,083	17,871	18,700	18,100	18,550
TMRS	16,835	19,098	18,700	18,300	18,600
FICA	13,046	14,512	14,700	13,600	15,100
WORKERS COMPENSATION	346	356	400	400	400
OTHER BENEFITS	1,443	1,126	700	600	700
PERSONNEL	223,658	251,318	249,800	234,000	256,950
OFFICE SUPPLIES	424	247	3,000	500	3,000
COMMUNICATION	192	343	1,000	300	1,000
PROFESSIONAL DUES	333	537	600	600	600
PUBLICATIONS	36	476	500	750	600
TRAVEL & TRAINING	2,676	2,975	3,500	3,000	4,000
MUNICIPAL COURT COLLECTION FEES	(3,095)	-	-	-	-
CREDIT CARD FEES	20	3,811	3,900	3,600	3,900
OTHER CONTRACTED SERVICES	7,500	4,664	5,000	5,000	5,000
OPERATING	8,087	13,052	17,500	13,750	18,100
MUNICIPAL COURT DIVISION TOTAL	\$ 231,744	\$ 264,370	\$ 267,300	\$ 247,750	\$ 275,050

FINANCE DEPARTMENT

City-Wide Division Budget Detail by Line Item

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
HEALTH & DENTAL	\$ -	\$ -	\$ 20,000	\$ 2,500	\$ 5,000
RETIREE BENEFITS	209,000	240,400	180,000	180,000	188,600
OTHER BENEFITS	269,234	325,000	274,500	274,500	348,300
ELECTRIC SERVICE	180,757	149,442	166,000	144,000	160,000
STREET LIGHTING - ELECTRIC SERVICE	90,122	82,520	83,800	82,600	83,800
NATURAL GAS SERVICE	1,967	2,267	2,000	2,700	2,700
GENERAL LIABILITY INSURANCE	9,640	9,280	15,000	10,000	12,000
ERRORS & OMISSIONS	20,986	20,231	25,000	19,000	20,000
CRIME COVERAGE FIDELITY	1,667	1,673	2,400	2,100	3,000
AUTO LIABILITY	33,444	42,260	44,000	41,100	47,000
AUTO PHYSICAL DAMAGE	20,945	22,382	25,000	25,700	27,000
UNDERGROUND STORAGE LIABILITY	827	863	950	950	950
REAL & PERSONAL PROPERTY	80,625	85,754	115,000	92,000	105,000
DEDUCTIBLE	(1,190)	2,584	10,000	10,000	10,000
BAD DEBT EXPENSE	233	65	-	-	-
CITY-WIDE DIVISION TOTAL	\$ 918,257	\$ 984,721	\$ 963,650	\$ 887,150	\$ 1,013,350

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 DEPARTMENT MISSION

It is the mission of the West University Place Police Department to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to enhance public safety while working to improve the community's quality of life.

POLICE DEPARTMENT DIVISIONS

Patrol – Provides patrol, enforcement and investigative services. (2019 Budget - \$4,134,650)

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. (2019 Budget - \$1,043,000)

POLICE DEPARTMENT 2019 GOALS

- * Finalize the necessary requirements in order to establish a West University Place Police Department Employee Fitness Program.
- * Fill department vacancies, as they arise, to ensure appropriate staffing of all divisions and shifts, to maintain quality of service to the community.
- * Continue to utilize shift flex days to aid in the reduction of overtime.
- * Ensure officers receive appropriate tactical training in order to respond appropriately to various high risk incidents.
- * Utilize the Sam Houston State University's LEMIT Module Training for shift supervisor development.
- * Coordinate with outside agencies in order to share information that assist in criminal investigations.
- * Implementation of an updated CAD/RMS system.
- * Investigations will become proactive, targeting people/businesses that purchase property stolen from West U or contribute to thefts/burglaries in West U.
- * Recertify TPCA Best Practices.

POLICE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 38 (2018 authorized full-time employees – 38).
- * Total budget - \$5,177,650 (2018 total budget - \$5,008,850).

POLICE DEPARTMENT

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
<i>Patrol</i>					
Personnel	\$ 2,713,223	\$ 2,858,894	\$ 3,167,800	\$ 3,000,300	\$ 3,258,100
Operating charges	802,852	761,613	854,050	864,500	876,550
Capital	-	111,294	-	-	-
Total	3,516,074	3,731,801	4,021,850	3,864,800	4,134,650
<i>Support Services</i>					
Personnel	820,149	841,840	984,200	842,700	1,040,200
Operating charges	1,269	1,939	2,800	2,500	2,800
Total	821,418	843,778	987,000	845,200	1,043,000
<i>Total Department</i>	\$ 4,337,493	\$ 4,575,579	\$ 5,008,850	\$ 4,710,000	\$ 5,177,650

Police Department Staffing Schedule

		2018	2019	SALARY RANGE	
POSITION	GRADE	BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Police Department</i>					
<i>Patrol</i>					
Police Chief	G42	1	1	117,818	200,290
Police Captain	G33	1	1	93,823	150,116
Police Sergeant	P23	5	5	76,889	103,801
Police Officer	P22	19	19	60,317	81,429
<i>Support Services</i>					
Support Services Manager	G31	1	1	71,309	114,095
Administrative Assistant-PD	G15	1	1	41,638	60,376
Emergency					
Telecommunications Operator	G15	9	9	41,638	60,376
Office Assistant- Direct Link	G14	1	1	35,887	52,036
<i>Total Police</i>		38	38		

POLICE DEPARTMENT

Patrol Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 1,639,320	\$ 1,842,191	\$ 2,024,700	\$ 1,938,800	\$ 2,120,500
PART-TIME WAGES	-	-	-	-	-
OVERTIME	352,117	227,981	245,000	245,000	245,000
LONGEVITY	9,220	10,692	12,200	11,400	12,200
HEALTH & DENTAL	242,118	277,552	341,900	290,600	328,000
TMRS	261,469	288,800	315,200	300,000	311,900
FICA	147,245	153,382	168,300	155,300	174,700
WORKERS COMPENSATION	31,930	32,922	40,500	37,000	41,200
ALLOWANCES	6,840	7,356	6,900	7,700	7,700
OTHER BENEFITS	17,845	15,358	10,600	11,000	13,400
EMPLOYEE RELATIONS	5,118	2,662	2,500	3,500	3,500
PERSONNEL	2,713,223	2,858,894	3,167,800	3,000,300	3,258,100
OFFICE SUPPLIES	7,066	8,329	8,600	8,600	8,600
APPREHENSION & JAILING	1,525	1,348	1,000	1,400	1,400
OPERATING SUPPLIES	52,727	38,867	55,000	55,000	55,000
FUEL	38,775	36,066	43,000	45,000	54,000
EQUIPMENT MAINTENANCE	243	1,447	5,000	2,300	2,300
VEHICLE MAINTENANCE	39,922	40,016	25,000	35,000	25,000
COMMUNICATION	946	724	2,000	2,000	2,000
CONSULTANTS	6,825	5,379	6,000	6,000	6,000
EQUIPMENT LEASE/RENTAL	6,857	6,229	6,000	6,300	6,300
PROFESSIONAL DUES	3,448	2,449	2,050	4,000	3,050
PUBLICATIONS	4,811	3,651	5,000	5,000	5,000
TRAVEL & TRAINING	31,416	26,175	35,000	35,000	35,000
LAW ENFORCEMENT LIABILITY	13,314	15,820	18,000	16,500	18,000
COMMUNITY RELATIONS	975	913	1,000	1,000	1,000
TRANSFER TO VEHICLE REPLACEMENT FUND	103,000	99,000	100,000	100,000	104,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	491,000	475,200	541,400	541,400	549,900
OPERATING	802,852	761,613	854,050	864,500	876,550
FURNITURE & EQUIP <\$5000	-	-	-	-	-
OTHER EQUIPMENT	-	111,294	-	-	-
CAPITAL	-	111,294	-	-	-
PATROL DIVISION TOTAL	\$ 3,516,074	\$ 3,731,801	\$ 4,021,850	\$ 3,864,800	\$ 4,134,650

POLICE DEPARTMENT

Support Services Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 496,439	\$ 516,044	\$ 613,200	\$ 508,100	\$ 649,300
ON CALL	240	-	-	-	-
OVERTIME	103,957	86,595	80,000	93,000	80,000
LONGEVITY	4,515	4,770	5,300	5,200	5,500
HEALTH & DENTAL	79,194	96,075	130,700	107,900	149,000
TMRS	79,033	83,706	96,500	80,000	96,100
FICA	45,626	45,326	51,800	42,700	53,500
WORKERS COMPENSATION	2,030	2,263	1,300	1,100	1,300
ALLOWANCES	2,040	2,040	2,100	2,100	2,100
OTHER BENEFITS	7,076	5,021	3,300	2,600	3,400
PERSONNEL	820,149	841,840	984,200	842,700	1,040,200
TRAVEL & TRAINING	1,269	1,939	2,800	2,500	2,800
OPERATING	1,269	1,939	2,800	2,500	2,800
COMMUNICATIONS DIVISION TOTAL	\$ 821,418	\$ 843,778	\$ 987,000	\$ 845,200	\$ 1,043,000

FIRE DEPARTMENT

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

FIRE DEPARTMENT MISSION

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

FIRE DEPARTMENT DIVISION

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

FIRE DEPARTMENT 2019 GOALS

- * To provide superior Fire & EMS response services to the community.
- * To provide the highest level of customer service to the community and to other departments within the City.
- * Ensure all department members receive superior Fire & EMS training, thereby continuing a history of service excellence.
- * Support employee development efforts by providing management and leadership training for all members.
- * Focus on reducing Fire & EMS turn-out time to maintain benchmark standards.
- * Support public education by offering life-saving education programs within West University Place.
- * Maintain fire and life safety inspection efforts to ensure commercial occupancies are properly maintained through the enforcement of adopted codes and ordinances.

FIRE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 23 (2018 authorized full-time employees – 23).
- * Total budget - \$3,589,450 (2018 total budget - \$3,574,550).

FIRE DEPARTMENT

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
Fire					
Personnel	\$ 2,670,116	\$ 2,873,736	\$ 2,873,700	\$ 2,888,200	\$ 2,907,300
Operating charges	585,724	599,404	678,550	685,550	621,750
Capital	26,998	19,805	22,300	25,300	60,400
Total	3,282,838	3,492,944	3,574,550	3,599,050	3,589,450
Total Department	\$ 3,282,838	\$ 3,492,944	\$ 3,574,550	\$ 3,599,050	\$ 3,589,450

Fire Department Staffing Schedule

POSITION	GRADE	2018 BUDGET	2019 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
Fire Department					
Fire Chief	G42	1	1	117,818	200,290
Fire Marshal/ Assistant Chief	G33	1	1	93,823	150,116
Fire Captain	F24	3	3	93,670	111,546
Fire Lieutenant	F23	3	3	89,209	106,234
Firefighter/ Paramedic	F21	15	15	56,398	77,828
Total Fire Department		23	23		

FIRE DEPARTMENT

Fire Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 1,764,584	\$ 1,872,455	\$ 1,855,700	\$ 1,731,100	\$ 1,894,000
OVERTIME	121,901	164,185	170,000	348,400	185,000
LONGEVITY	15,619	14,241	15,200	12,700	13,300
HEALTH & DENTAL	318,776	338,245	351,200	299,200	339,000
TMRS	248,619	284,005	282,200	291,500	273,900
FICA	142,771	149,483	150,000	155,400	153,600
WORKERS COMPENSATION	24,940	25,756	29,300	27,900	25,300
ALLOWANCES	8,880	8,880	8,900	8,900	8,900
OTHER BENEFITS	20,409	14,015	8,700	10,600	11,800
EMPLOYEE RELATIONS	3,619	2,471	2,500	2,500	2,500
PERSONNEL	2,670,116	2,873,736	2,873,700	2,888,200	2,907,300
OFFICE SUPPLIES	3,445	2,031	3,000	3,000	3,000
OPERATING SUPPLIES	37,865	41,876	45,000	45,000	45,000
FUEL	7,424	8,162	10,000	10,000	12,000
EQUIPMENT MAINTENANCE	18,218	9,611	16,000	16,000	16,000
VEHICLE MAINTENANCE	31,228	44,099	35,000	42,000	42,000
COMMUNICATION	310	260	500	500	500
PROFESSIONAL DUES	4,268	4,295	4,800	4,800	4,800
PUBLICATIONS	1,305	1,385	3,500	3,500	1,500
TRAVEL & TRAINING	27,045	33,586	44,300	44,300	44,300
OTHER CONTRACTED SERVICES	34,203	34,963	34,550	34,550	39,350
COMMUNITY RELATIONS	2,708	3,335	4,000	4,000	4,000
TRANSFER TO FIRE SPECIAL REVENUE	206	-	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	159,000	158,000	219,000	219,000	168,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	196,000	210,400	214,100	214,100	222,700
TRANSFER TO EQUIPMENT REPLACEMENT FUND	62,500	47,400	44,800	44,800	18,600
OPERATING	585,724	599,404	678,550	685,550	621,750
FURNITURE & EQUIP <\$5000	1,275	-	2,900	2,900	1,500
OTHER EQUIPMENT	25,723	19,805	19,400	22,400	58,900
CAPITAL	26,998	19,805	22,300	25,300	60,400
FIRE DIVISION TOTAL	\$ 3,282,838	\$ 3,492,944	\$ 3,574,550	\$ 3,599,050	\$ 3,589,450

PUBLIC WORKS DEPARTMENT

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

- Permits
- Code Enforcement
- Traffic Control
- Engineering
- Inspections
- Animal Control
- Fleet Maintenance
- Capital Improvement Projects
- Planning & Land Use
- Storm Water Drainage
- Facility Maintenance
- Streets & Sidewalks

PUBLIC WORKS DEPARTMENT MISSION

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

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. Supports the City's Administration Office as Assistant City Manager. (2019 Budget - \$356,400)

Development Services – Provides plan review, permits and inspection services to ensure that all residential and commercial buildings comply with the City's building, plumbing and electrical codes. (2019 Budget - \$555,500)

Streets & Drainage – Maintains the City's streets and storm water drainage system. (2019 Budget - \$419,700)

Facilities Management – Maintains and oversees the City's buildings and related equipment. (2019 Budget - \$866,500)

General Services – Provides fleet maintenance service for nearly 82 vehicles and equipment, and manages and maintains the City's traffic control systems. (2019 Budget - \$692,150)

Planning – Reviews plats, site plans and rezoning applications to ensure compliance with the City's development policies, codes and planning, as well as enforces City Codes and animal related ordinances. (2019 Budget - \$356,900)

PUBLIC WORKS DEPARTMENT 2019 GOALS

ADMINISTRATION:

- * Continue monitoring and reporting of neighboring agencies infrastructure reconstruction projects to minimize disruptive impact on West U.
- * Enhance City owned property acquisitions to be ready and available to maximize their benefit to the City (Westpark and Ruffino Hills).
- * Identify funding sources for major equipment replacement and "pay-as-you-go" capital improvement projects.
- * Complete accreditation process with the American Public Works Association (APWA).
- * Investigate grant opportunities for funding flood mitigation and prevention projects beneficial to residents.
- * Develop enhancements to the City Management Intern program.

PUBLIC WORKS DEPARTMENT 2019 GOALS (cont'd)

- * Maintain current certifications, licenses and continuing education requirements for staff.
- * Continue succession, employee development and management oversight program.

DEVELOPMENT SERVICES:

- * Continue review of City's permit process to ensure best practices are being followed and where possible, streamline the submittals and issuing permits timeline.
- * Continue updates to permit forms and process.
- * Complete the Community Rating System application.
- * Complete electronic retention of plans, permit and inspections.
- * Continue review of floodplain regulations for possible changes in the building code.

STREETS & DRAINAGE:

- * Monitor and review conditions and the need for rehabilitation of streets in Priority Areas 1, 2 and 3, while maintaining roadways until funding is available for the replacement of streets.
- * Continue design for the Buffalo Speedway Reconstruction & Drainage Project.
- * Pursue grant funding to assist with construction of drainage improvements associated with the Buffalo Speedway Reconstruction.
- * Pursue grant funding for drainage improvements for the Shared Drainage System with Southside Place.
- * Complete video inspection of all primary and secondary storm sewer conduits within the City's drainage system associated with the Buffalo Speedway Reconstruction Project. Perform cleaning and maintenance as found necessary.

FACILITIES MAINTENANCE:

- * Review and update replacement guidelines for major mechanical equipment.
- * Complete implementation of software management program for inventory, work orders and preventative maintenance.
- * Evaluate green energy alternatives for City municipal facilities to lower energy and water consumption.
- * Continue employee development through technical, management and leadership training.
- * Develop a reoccurring 5-year facilities assessment program to ensure preventative maintenance programs are meeting their objectives.
- * Complete the equipment replacement list for the preventative maintenance program.

PUBLIC WORKS DEPARTMENT 2019 GOALS (cont'd)

GENERAL SERVICES:

- * Complete implementation of software fleet management program for inventory, work orders and preventative maintenance.
- * Strengthen relationship with the Harris County Mosquito Control Division and re-evaluate the City's current mosquito spraying schedule.
- * Increase public education efforts and enforcement of vegetation maintenance over roads, sidewalks and regulatory signs throughout the City.
- * Review maintenance procedures for Fleet and Traffic Divisions and update the Comprehensive Policy and Procedures Manuals as necessary.
- * Exceed compliance with the Manual on Uniform Traffic Control Devices (MUTCD) standards for all road and street pavement markings in the City through continual inspections and use of high quality materials.
- * Explore national recognition programs for the City's Fleet and Traffic operations.
- * Continue employee development through technical, management and leadership training

PLANNING:

- * Review ordinances regarding parking nuisances and propose revisions where necessary and practical.
- * Evaluate tree preservation regulations that focus on the preservation of canopy coverage and site conditions versus preservation of individual trees.
- * Complete review and update to the City's Subdivision Regulation.
- * Develop and refine code compliance procedures for non-compliant and substandard structures.
- * Review possible updates to requirements for lighting, noise, fence like hedges, and balconies/front porches.
- * Review general ordinances for compliance with state requirements and incorporating best practices.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees - 18 (2018 authorized full-time employees – 18).
- * Total budget - \$3,247,150 (2018 total budget - \$3,263,750).

PUBLIC WORKS DEPARTMENT

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
<i>Public Works Administration</i>					
Personnel	\$ 247,116	\$ 185,693	\$ 175,700	\$ 186,600	\$ 192,300
Operating charges	148,359	137,635	160,000	158,400	164,100
Total	395,476	323,327	335,700	345,000	356,400
<i>Development Services</i>					
Personnel	427,740	482,270	505,200	488,000	510,600
Operating charges	18,701	20,778	26,500	29,300	38,900
Capital	-	1,280	6,000	3,500	6,000
Total	446,442	504,327	537,700	520,800	555,500
<i>Streets & Drainage</i>					
Personnel	132,284	145,747	141,500	94,700	152,900
Operating charges	289,537	310,113	262,800	296,400	266,800
Capital	-	1,461	28,000	27,895	-
Total	421,821	457,321	432,300	418,995	419,700
<i>Facilities Maintenance</i>					
Personnel	214,681	113,355	219,200	160,700	182,300
Operating charges	579,446	558,656	590,300	587,600	657,700
Capital	-	19,874	96,000	96,000	26,500
Total	794,127	691,885	905,500	844,300	866,500
<i>General Services</i>					
Personnel	384,963	410,619	427,200	426,100	444,000
Operating charges	280,806	309,601	259,550	277,050	230,650
Capital	-	17,006	23,500	23,300	17,500
Total	665,769	737,226	710,250	726,450	692,150
<i>Planning</i>					
Personnel	211,282	219,906	229,400	195,400	239,700
Operating charges	78,473	80,680	102,900	107,000	117,200
Capital	-	-	10,000	-	-
Total	289,756	300,586	342,300	302,400	356,900
<i>Total Department</i>	\$ 3,013,390	\$ 3,014,672	\$ 3,263,750	\$ 3,157,945	\$ 3,247,150

PUBLIC WORKS DEPARTMENT

Public Works Staffing Schedule (General Fund)

POSITION	GRADE	2018	2019	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works					
Public Works Administration					
Asst City Mgr/ Public Works Director	G41	1	1	112,207	190,753
Development Services					
Chief Building Official	G32	1	1	89,541	143,266
Administrative Coordinator	G17	1	1	52,400	75,981
Building Inspector	G16	2	2	48,972	71,009
Permit Technician	G14	2	2	35,887	52,036
Operations					
Maintenance Worker III	G15	1	1	41,638	60,376
Maintenance Worker I	G12	1	1	28,313	41,054
Facilities Maintenance					
Facilities Maintenance Manager	G31	1	1	71,309	114,095
Facilities Maintenance Technician	G15	1	1	41,638	60,376
General Services					
General Services Superintendent	G32	1	1	89,541	143,266
Lead Mechanic	G17	1	1	52,400	75,981
Lead Traffic Technician	G16	1	1	48,972	71,009
Mechanic	G15	1	1	41,638	60,376
Traffic Technician	G14	1	1	35,887	52,036
Planning					
City Planner	G32	1	1	89,541	143,266
Code Enforcement/Animal Control Officer	G15	1	1	41,638	60,376
Total Public Works		18	18		

PUBLIC WORKS DEPARTMENT

Public Works Administration Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 187,373	\$ 132,293	\$ 122,400	\$ 132,100	\$ 137,400
OVERTIME	227	-	-	-	-
LONGEVITY	676	745	900	800	900
HEALTH & DENTAL	7,615	11,132	11,100	10,700	11,000
TMRS	25,534	19,226	18,000	19,200	19,000
FICA	10,712	10,080	9,700	10,300	10,400
WORKERS COMPENSATION	391	308	300	300	300
ALLOWANCES	7,990	6,840	6,900	6,900	6,900
OTHER BENEFITS	1,256	825	600	500	600
EMPLOYEE RELATIONS	5,342	4,244	5,800	5,800	5,800
PERSONNEL	247,116	185,693	175,700	186,600	192,300
OFFICE SUPPLIES	5,437	1,031	4,500	4,500	4,500
OPERATING SUPPLIES	1,311	677	2,000	2,000	2,000
COMMUNICATION	87	1,202	5,000	4,000	1,000
ELECTRIC SERVICE	7,149	6,510	7,000	6,400	6,500
CONSULTANTS	31,425	29,033	35,000	35,000	35,000
EQUIPMENT LEASE/RENTAL	7,083	6,624	7,500	7,500	7,500
PROFESSIONAL DUES	864	1,193	2,000	2,000	2,000
TRAVEL & TRAINING	7,076	4,392	6,500	6,500	6,500
CREDIT CARD FEES	8,758	9,158	9,500	9,500	9,500
OTHER CONTRACTED SERVICES	25,754	21,129	20,000	20,000	16,000
COMMUNITY RELATIONS	3,415	587	1,000	1,000	1,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	50,000	56,100	60,000	60,000	72,600
OPERATING	148,359	137,635	160,000	158,400	164,100
PUBLIC WORKS ADMINISTRATION DIVISION TOTAL	\$ 395,476	\$ 323,327	\$ 335,700	\$ 345,000	\$ 356,400

PUBLIC WORKS DEPARTMENT

Development Services Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 311,113	\$ 346,060	\$ 357,500	\$ 353,000	\$ 373,800
OVERTIME	6,004	6,410	3,500	4,000	4,300
LONGEVITY	2,840	3,220	3,600	3,600	4,000
HEALTH & DENTAL	34,727	43,605	57,200	45,100	44,400
TMRS	41,892	49,753	50,600	50,200	50,100
FICA	24,195	26,890	27,600	27,300	29,000
WORKERS COMPENSATION	953	999	1,200	1,000	1,000
ALLOWANCES	2,040	2,040	2,100	2,100	2,100
OTHER BENEFITS	3,941	3,293	1,900	1,700	1,900
EMPLOYEE RELATIONS	35	-	-	-	-
PERSONNEL	427,740	482,270	505,200	488,000	510,600
OFFICE SUPPLIES	737	903	-	-	-
OPERATING SUPPLIES	2,251	2,855	3,200	3,000	5,100
FUEL	1,074	1,036	1,000	1,200	2,000
VEHICLE MAINTENANCE	1,071	417	1,000	2,500	1,000
COMMUNICATION	232	148	1,000	500	1,000
EQUIPMENT LEASE/RENTAL	1,357	1,358	1,800	1,800	1,800
PROFESSIONAL DUES	631	785	800	800	800
PUBLICATIONS	-	-	3,000	2,000	500
TRAVEL & TRAINING	5,863	5,607	6,700	6,500	6,700
OTHER CONTRACTED SERVICES	486	669	700	5,700	11,700
COMMUNITY RELATIONS	-	2,000	2,300	300	3,300
TRANSFER TO VEHICLE REPLACEMENT FUND	5,000	5,000	5,000	5,000	5,000
OPERATING	18,701	20,778	26,500	29,300	38,900
FURNITURE & EQUIP <\$5000	-	1,280	-	-	-
OTHER EQUIPMENT	-	-	6,000	3,500	6,000
CAPITAL	-	1,280	6,000	3,500	6,000
DEVELOPMENT SERVICES DIVISION TOTAL	\$ 446,442	\$ 504,327	\$ 537,700	\$ 520,800	\$ 555,500

PUBLIC WORKS DEPARTMENT

Streets & Drainage Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 76,137	\$ 82,623	\$ 80,100	\$ 56,500	\$ 90,000
ON CALL	3,000	2,820	3,300	1,900	3,300
OVERTIME	7,203	10,272	8,000	6,000	8,000
LONGEVITY	260	440	600	400	500
HEALTH & DENTAL	24,795	26,213	27,300	15,300	27,700
TMRS	11,267	13,228	12,800	8,500	13,300
FICA	6,229	6,938	6,700	4,700	7,400
WORKERS COMPENSATION	2,046	2,240	2,200	1,100	2,200
OTHER BENEFITS	1,347	974	500	300	500
PERSONNEL	132,284	145,747	141,500	94,700	152,900
OPERATING SUPPLIES	1,028	1,501	1,500	1,800	1,800
FUEL	2,440	2,208	4,000	3,000	4,000
EQUIPMENT MAINTENANCE	38	209	500	500	1,000
DRAINAGE MAINTENANCE	12,119	8,748	20,000	35,000	25,000
STREET MAINTENANCE	77,359	103,382	90,000	110,000	103,000
TRAFFIC CONTROL MAINTENANCE	-	-	1,000	1,000	1,000
COMMUNICATION	-	-	500	-	-
TRAVEL & TRAINING	-	-	500	300	500
OTHER CONTRACTED SERVICES	9,154	5,265	15,000	15,000	15,000
COMMUNITY RELATIONS	-	-	1,000	1,000	1,000
TRANSFER TO VEHICLE REPLACEMENT FUND	8,000	8,000	8,000	8,000	8,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	179,400	180,800	120,800	120,800	106,500
OPERATING	289,537	310,113	262,800	296,400	266,800
OTHER EQUIPMENT	-	1,461	28,000	27,895	-
CAPITAL	-	1,461	28,000	27,895	-
 STREETS & DRAINAGE DIVISION TOTAL	 \$ 421,821	 \$ 457,321	 \$ 432,300	 \$ 418,995	 \$ 419,700

PUBLIC WORKS DEPARTMENT

Facility Maintenance Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 137,994	\$ 53,339	\$ 136,900	\$ 103,800	\$ 118,800
ON CALL	3,240	4,740	2,800	1,500	2,800
OVERTIME	1,963	4,730	3,000	3,000	3,500
LONGEVITY	560	620	800	200	300
HEALTH & DENTAL	34,421	30,516	39,700	24,600	26,800
TMRS	18,957	8,734	19,800	14,800	16,500
FICA	10,464	7,278	10,300	7,900	9,300
WORKERS COMPENSATION	3,618	2,157	3,100	2,600	2,700
ALLOWANCES	1,955	105	2,100	900	900
OTHER BENEFITS	1,509	1,136	700	1,400	700
PERSONNEL	214,681	113,355	219,200	160,700	182,300
OFFICE SUPPLIES	113	268	-	-	-
OPERATING SUPPLIES	2,843	1,209	3,800	3,800	3,800
FUEL	681	671	1,000	1,300	1,000
EMERGENCY GENERATOR FUEL	3,302	4,083	3,700	3,700	3,700
EQUIPMENT MAINTENANCE	46,633	44,959	52,000	52,000	74,500
VEHICLE MAINTENANCE	5,558	904	1,000	1,000	1,000
BUILDING & GROUNDS MAINTENANCE	42,648	47,925	48,000	48,000	48,000
PROFESSIONAL DUES	455	-	500	500	500
TRAVEL & TRAINING	1,361	199	6,000	6,000	6,000
OTHER CONTRACTED SERVICES	275,851	253,138	305,000	302,000	315,000
TRANSFER TO VEHICLE REPLACEMENT FUND	8,000	8,000	8,000	8,000	8,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	19,500	23,300	23,000	23,000	22,800
TRANSFER TO EQUIPMENT REPLACEMENT FUND	172,500	174,000	138,300	138,300	173,400
OPERATING	579,446	558,656	590,300	587,600	657,700
OTHER EQUIPMENT	-	3,874	54,000	54,000	-
OTHER CONSTRUCTION COSTS	-	16,000	42,000	42,000	26,500
CAPITAL	-	19,874	96,000	96,000	26,500
FACILITY MAINTENANCE TOTAL	\$ 794,127	\$ 691,885	\$ 905,500	\$ 844,300	\$ 866,500

PUBLIC WORKS DEPARTMENT

General Services Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 250,154	\$ 270,390	\$ 280,800	\$ 278,800	\$ 296,400
ON CALL	10,800	9,975	11,000	11,400	11,000
OVERTIME	7,780	8,579	6,000	8,000	7,000
LONGEVITY	2,280	2,710	3,000	3,100	3,400
HEALTH & DENTAL	43,031	48,285	52,900	50,500	52,000
TMRS	36,112	40,236	41,400	42,300	41,700
FICA	20,313	21,594	22,300	22,500	23,500
WORKERS COMPENSATION	4,973	5,492	6,200	5,900	5,400
ALLOWANCES	6,555	856	2,100	2,100	2,100
OTHER BENEFITS	2,966	2,502	1,500	1,500	1,500
PERSONNEL	384,963	410,619	427,200	426,100	444,000
OFFICE SUPPLIES	247	539	-	-	-
OPERATING SUPPLIES	3,610	8,858	8,200	8,200	11,000
FUEL	5,841	5,764	6,000	8,000	9,000
EQUIPMENT MAINTENANCE	3,195	1,599	3,500	9,000	6,500
VEHICLE MAINTENANCE	10,092	16,334	9,000	9,000	7,000
TRAFFIC CONTROL MAINTENANCE	23,751	18,402	25,000	22,000	25,000
COMMUNICATION	-	-	-	-	-
ELECTRIC SERVICE	4,678	4,653	4,500	5,000	5,000
NATURAL GAS SERVICE	667	691	750	850	850
EQUIPMENT LEASE/RENTAL	276	232	400	400	400
PROFESSIONAL DUES	1,133	1,949	3,900	3,300	3,400
PUBLICATIONS	395	395	400	400	800
TRAVEL & TRAINING	6,096	7,258	12,000	10,000	10,000
OTHER CONTRACTED SERVICES	43,606	19,306	33,000	47,000	36,000
COMMUNITY RELATIONS	1,018	50,021	2,000	3,000	2,000
TRANSFER TO VEHICLE REPLACEMENT FUND	31,000	31,000	28,000	28,000	28,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	32,500	28,900	27,500	27,500	30,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	112,700	113,700	95,400	95,400	55,700
OPERATING	280,806	309,601	259,550	277,050	230,650
OTHER EQUIPMENT	-	-	16,000	16,000	10,000
CONSTRUCTION COSTS	-	17,006	7,500	7,300	7,500
CAPITAL	-	17,006	23,500	23,300	17,500
GENERAL SERVICES DIVISION TOTAL	\$ 665,769	\$ 737,226	\$ 710,250	\$ 726,450	\$ 692,150

PUBLIC WORKS DEPARTMENT

Planning Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 159,279	\$ 164,127	\$ 171,600	\$ 144,700	\$ 181,300
OVERTIME	450	754	1,000	500	1,000
LONGEVITY	1,570	1,690	1,900	1,900	2,000
HEALTH & DENTAL	13,272	14,353	15,000	14,500	14,900
TMRS	21,141	23,096	24,300	20,400	24,200
FICA	12,277	12,754	13,400	11,000	14,100
WORKERS COMPENSATION	469	476	500	500	500
ALLOWANCES	1,200	1,376	1,200	1,200	1,200
OTHER BENEFITS	1,623	1,281	500	700	500
PERSONNEL	211,282	219,906	229,400	195,400	239,700
OFFICE SUPPLIES	272	63	-	-	-
OPERATING SUPPLIES	2,954	2,774	3,400	2,500	2,200
FUEL	2,189	1,717	2,000	2,000	3,000
VEHICLE MAINTENANCE	1,308	695	1,000	1,200	1,200
COMMUNICATION	1,329	4,616	5,000	5,000	4,000
ELECTRIC SERVICE	-	-	-	-	-
CONSULTANTS	16,696	12,825	15,000	15,000	15,000
PROFESSIONAL DUES	743	780	1,000	1,000	1,000
PUBLICATIONS	192	-	-	-	-
TRAVEL & TRAINING	292	1,951	4,700	3,500	4,700
OTHER CONTRACTED SERVICES	47,463	48,600	62,000	70,000	78,000
COMMUNITY RELATIONS	35	1,360	3,500	1,500	2,800
TRANSFER TO VEHICLE REPLACEMENT FUND	5,000	5,300	5,300	5,300	5,300
OPERATING	78,473	80,680	102,900	107,000	117,200
FURNITURE & EQUIP <\$5000	-	-	10,000	-	-
CAPITAL	-	-	10,000	-	-
PLANNING DIVISION TOTAL	\$ 289,756	\$ 300,586	\$ 342,300	\$ 302,400	\$ 356,900

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 eight (8) municipal parks and playgrounds. The department also is responsible for planning, implementing and evaluating a variety of recreational/leisure activities and special events for all ages.

PARKS AND RECREATION DEPARTMENT MISSION

The West University Place Parks and Recreation Department team offers quality programs, facilities and services that encourage community participation and promotes fun, physical activity and growth, in a safe and wholesome environment.

PARKS AND RECREATION DEPARTMENT DIVISIONS

P&R Administration – Provides management and leadership for the department's divisions; includes Friends of West University Place Parks Fund Executive Director. (2019 Budget - \$580,100).

Senior Services – Provides transportation, leisure and social services for the senior citizens of West University Place. (2019 Budget - \$396,700).

Recreation Center – Operation of the pool and recreation facilities at the West University Place Recreation Center and special events. (2019 Budget - \$1,949,600).

Parks Maintenance – Maintains the city's parks and landscaping. (2019 Budget - \$609,800).

Colonial Park Pool – Operation of the pool at Colonial Park. (2019 Budget - \$520,500).

PARKS AND RECREATION DEPARTMENT 2019 GOALS

- * Begin implementation of updated Park Redevelopment Program (Parks and Open Space Master Plan).
- * Generate \$1,600,000 in revenue in 2019 through fee-based leisure program offerings, recreational facilities membership sales, Friends fundraising efforts and facility rentals.
- * Plan events and activities for the Colonial Park Pool and West U Recreation Center 10 year anniversaries in 2020; including selection and retrofitting of new water features for Colonial Park Pool.
- * Work with the Communications Director to establish uniform marketing protocols to enhance information and increase program/event attendance and awareness.
- * Improve the online experience for customers, making online registration/reservations more user-friendly and making online information easier to locate.
- * Work in concert with the Recycling and Solid Waste Reduction Board to create consistency with recycling collection points and install new waste and recycling receptacles in parks and PARD facilities.

PARKS AND RECREATION DEPARTMENT 2019 GOALS (CONT.)

- * Update landscaping specifications to enhance the appearance of the city's public spaces.
- * Increase Baby Boomer participation in Senior Services by offering more vigorous physical activities, classes and adventure opportunities, and by tailoring marketing efforts to appeal to this demographic.
- * Continue to explore opportunities and develop partnerships with area agencies and organizations to improve the overall quality of life for older residents through leisure programming, transportation services and social services referrals.
- * Continue utilizing the Parks, Senior and Friends Boards and subcommittees to assist staff in ongoing efforts to achieve excellence in program and activity planning, identifying development needs in parks and recreational facilities, fee recommendations, and in being the conduit for citizen feedback to staff.
- * Work with the Friends of West U Parks to develop lifespan guidelines for donated items such as trees, pavers, benches, drinking fountains, picnic tables, etc.
- * Continue partnering with the Friends of West University Place Parks in facilitating the following fundraising projects:
 - Fathers & Flashlights
 - Park Lovers' Ball
 - Park Paver Program

PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees - 12 (2018 authorized full-time employees - 12).
- * Total budget - \$4,056,700 (2018 total budget - \$3,776,400).

PARKS & RECREATION DEPARTMENT

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
<i>P&R Administration</i>					
Personnel	\$ 396,003	\$ 415,128	\$ 382,800	\$ 364,700	\$ 365,600
Operating charges	227,657	223,950	225,900	222,200	212,300
Capital	-	-	9,000	9,000	2,200
Total	623,661	639,078	617,700	595,900	580,100
<i>Senior Services</i>					
Personnel	208,007	221,878	235,800	227,700	241,200
Operating charges	126,373	142,800	145,400	146,600	155,500
Total	334,380	364,678	381,200	374,300	396,700
<i>Recreation Center</i>					
Personnel	552,143	616,498	781,000	735,600	782,800
Operating charges	865,597	868,832	839,900	901,400	1,166,800
Capital	25,959	5,171	-	-	-
Total	1,443,698	1,490,501	1,620,900	1,637,000	1,949,600
<i>Parks Maintenance</i>					
Personnel	189,728	192,092	215,200	202,700	218,800
Operating charges	406,886	401,704	409,100	380,000	391,000
Total	596,614	593,795	624,300	582,700	609,800
<i>Colonial Park</i>					
Personnel	149,048	167,446	218,500	191,891	219,500
Operating charges	379,412	339,785	313,800	312,100	299,200
Capital	18,843	2,601	-	-	1,800
Total	547,303	509,832	532,300	503,991	520,500
<i>Total Department</i>	\$ 3,545,655	\$ 3,597,884	\$ 3,776,400	\$ 3,693,891	\$ 4,056,700

Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2018 BUDGET	2019 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
<i>Parks and Recreation</i>					
<i>Community Building</i>					
Parks and Recreation Director	G41	1	1	112,207	190,753
Administrative Manager	G31	1	1	71,309	114,095
Executive Director FWUP	G23A	1	1	46,351	69,527
<i>Senior Services</i>					
Senior Services Manager	G23	1	1	61,802	92,703
Program Specialist-Sr. Services	G15	1	1	41,638	60,376
<i>Recreation Center</i>					
Recreation Manager	G31	1	1	71,309	114,095
Assistant Recreation Manager	G22	1	1	58,859	88,288
Program Specialist- Aquatics & Recreation	G17	1	2	52,400	75,981
Program Specialist- Recreation	G16	1	0	48,972	71,009
<i>Parks Maintenance</i>					
Park Maintenance Manager	G31	1	1	71,309	114,095
Parks Technician	G12	2	2	28,313	41,054
<i>Total Parks and Recreation Department</i>		12	12		

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Administration Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 285,543	\$ 302,420	\$ 259,900	\$ 256,400	\$ 257,300
LONGEVITY	2,910	2,478	2,400	3,100	3,300
HEALTH & DENTAL	35,950	33,584	53,000	36,900	38,600
TMRS	38,683	43,008	37,300	37,700	35,200
FICA	19,897	22,828	19,600	19,200	19,600
WORKERS COMPENSATION	597	618	600	600	500
ALLOWANCES	8,880	7,859	7,700	8,700	8,900
OTHER BENEFITS	2,600	1,580	1,300	1,100	1,200
EMPLOYEE RELATIONS	943	753	1,000	1,000	1,000
PERSONNEL	396,003	415,128	382,800	364,700	365,600
OFFICE SUPPLIES	1,008	956	1,000	1,000	1,000
OPERATING SUPPLIES	2,742	2,652	6,400	6,000	3,000
SWIMMING POOL MAINTENANCE	150	6,621	-	-	-
COMMUNICATION	24,008	25,985	24,900	24,000	25,800
ELECTRIC SERVICE	11,653	10,523	11,000	11,000	11,000
NATURAL GAS SERVICE	1,558	1,147	2,000	1,600	2,000
EQUIPMENT LEASE/RENTAL	3,583	3,550	4,000	4,000	4,000
PROFESSIONAL DUES	3,053	2,247	3,000	3,000	3,000
TRAVEL & TRAINING	4,969	4,832	6,100	4,100	6,100
TRI-SPORTS	125,000	125,000	125,000	125,000	125,000
COMMUNITY RELATIONS	3,633	4,338	4,500	4,500	4,500
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	46,300	36,100	38,000	38,000	26,900
OPERATING	227,657	223,950	225,900	222,200	212,300
FURNITURE & EQUIP <\$5000	-	-	-	-	2,200
FURNITURE & FIXTURES	-	-	9,000	9,000	-
CAPITAL	-	-	9,000	9,000	2,200
PARKS AND RECREATION ADMINISTRATION DIVISION TOTAL	\$ 623,661	\$ 639,078	\$ 617,700	\$ 595,900	\$ 580,100

PARKS AND RECREATION DEPARTMENT

Senior Services Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 124,102	\$ 128,040	\$ 131,600	\$ 130,800	\$ 139,800
PART-TIME WAGES	33,693	40,354	48,000	46,000	48,000
OVERTIME	1,212	1,388	1,400	1,400	1,400
LONGEVITY	1,420	1,540	1,700	1,200	1,500
HEALTH & DENTAL	16,703	17,050	18,700	15,000	15,400
TMRS	16,488	18,008	18,600	18,300	18,600
FICA	11,812	12,793	13,700	13,400	14,500
WORKERS COMPENSATION	811	1,550	1,400	1,000	1,300
OTHER BENEFITS	1,715	1,153	700	600	700
EMPLOYEE RELATIONS	50	-	-	-	-
PERSONNEL	208,007	221,878	235,800	227,700	241,200
OFFICE SUPPLIES	1,013	530	1,000	1,000	1,000
OPERATING SUPPLIES	2,252	3,325	3,000	3,000	3,000
FUEL	1,384	1,363	1,000	2,000	2,000
EQUIPMENT MAINTENANCE	-	128	-	-	-
VEHICLE MAINTENANCE	1,494	375	1,000	1,000	1,000
COMMUNICATION	10,254	12,225	9,400	9,400	12,000
EQUIPMENT LEASE/RENTAL	1,314	1,374	1,300	1,300	1,300
PROFESSIONAL DUES	170	170	300	300	300
TRAVEL & TRAINING	1,310	1,019	1,700	1,700	1,700
CREDIT CARD FEES	2,504	2,788	3,200	3,400	3,700
INSTRUCTOR FEES	34,214	42,144	44,500	44,500	44,500
COMMUNITY RELATIONS	13,542	14,385	18,000	18,000	18,000
BOARDS AND COMMITTEES	3,921	2,974	5,000	5,000	5,000
TRANSFER TO VEHICLE REPLACEMENT FUND	9,000	9,000	9,000	9,000	9,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	38,500	46,200	42,600	42,600	49,800
TRANSFER TO EQUIPMENT REPLACEMENT FUND	5,500	4,800	4,400	4,400	3,200
OPERATING	126,373	142,800	145,400	146,600	155,500
SENIOR SERVICES DIVISION TOTAL	\$ 334,380	\$ 364,678	\$ 381,200	\$ 374,300	\$ 396,700

PARKS AND RECREATION DEPARTMENT

Recreation Center Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 231,172	\$ 250,325	\$ 251,000	\$ 238,600	\$ 278,400
PART-TIME WAGES	204,293	229,716	356,500	347,300	347,300
ON CALL	1,035	885	1,700	1,200	1,500
OVERTIME	8,776	11,120	12,900	10,000	12,700
LONGEVITY	1,460	1,705	2,000	1,300	1,500
HEALTH & DENTAL	27,322	35,110	38,300	30,900	30,200
TMRS	32,065	37,289	54,600	49,800	51,500
FICA	33,815	37,301	47,500	46,100	48,800
WORKERS COMPENSATION	5,199	6,653	11,100	6,400	6,600
ALLOWANCES	4,080	4,150	4,100	3,000	2,900
OTHER BENEFITS	2,926	2,244	1,300	1,000	1,400
PERSONNEL	552,143	616,498	781,000	735,600	782,800
OFFICE SUPPLIES	2,946	1,272	4,300	2,500	2,500
OPERATING SUPPLIES	55,000	54,073	64,100	57,600	65,700
TREATMENT CHEMICALS	10,835	9,144	13,600	13,600	14,600
EQUIPMENT MAINTENANCE	4,147	9,786	8,200	8,100	8,100
SWIMMING POOL MAINTENANCE	42,804	26,328	25,500	25,500	25,500
COMMUNICATION	961	1,864	1,700	2,500	5,500
ELECTRIC SERVICE	100,518	96,691	97,000	97,000	97,000
NATURAL GAS SERVICE	16,109	17,916	20,000	18,000	20,000
EQUIPMENT LEASE/RENTAL	6,618	6,564	7,000	7,000	4,400
PROFESSIONAL DUES	1,200	999	1,700	1,600	1,700
TRAVEL & TRAINING	10,421	9,143	11,000	11,000	10,000
CREDIT CARD FEES	22,073	24,519	23,100	32,500	35,600
INSTRUCTOR FEES	334,266	406,833	366,700	428,500	685,400
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	129,100	85,500	98,400	98,400	104,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	128,600	118,200	97,600	97,600	86,800
CONTINGENCY	-	-	-	-	-
OPERATING	865,597	868,832	839,900	901,400	1,166,800
FURNITURE & EQUIP <\$5000	25,959	5,171	-	-	-
CAPITAL	25,959	5,171	-	-	-
RECREATION CENTER DIVISION TOTAL	\$ 1,443,698	\$ 1,490,501	\$ 1,620,900	\$ 1,637,000	\$ 1,949,600

PARKS AND RECREATION DEPARTMENT

Parks Maintenance Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 117,487	\$ 112,488	\$ 132,800	\$ 129,600	\$ 139,400
PART-TIME WAGES	3,678	7,858	6,000	6,000	6,000
ON CALL	1,500	1,095	1,800	1,800	1,800
OVERTIME	5,191	6,746	3,500	2,000	2,000
LONGEVITY	410	430	600	400	400
HEALTH & DENTAL	29,685	31,215	35,000	31,000	35,100
TMRS	16,218	17,051	19,400	17,500	18,900
FICA	9,559	9,642	10,800	10,300	11,000
WORKERS COMPENSATION	2,038	2,263	2,400	2,400	2,500
ALLOWANCES	2,040	2,040	2,100	1,000	900
OTHER BENEFITS	1,922	1,263	800	700	800
PERSONNEL	189,728	192,092	215,200	202,700	218,800
OFFICE SUPPLIES	84	229	300	300	300
OPERATING SUPPLIES	5,167	3,911	4,100	4,100	4,100
FUEL	3,582	3,793	4,000	4,000	5,000
EQUIPMENT MAINTENANCE	699	1,111	1,300	1,000	1,200
VEHICLE MAINTENANCE	208	2,379	1,000	13,000	2,400
BUILDING & GROUNDS MAINTENANCE	103,153	93,027	96,500	80,000	87,400
ELECTRIC SERVICE	18,947	14,162	18,000	14,000	16,000
TRAVEL & TRAINING	4,600	3,125	4,800	3,500	4,500
OTHER CONTRACTED SERVICES	184,535	185,668	195,500	176,500	180,300
FURNITURE & EQUIP <\$5000	2,310	-	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	8,000	8,000	8,000	8,000	8,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	16,200	20,000	18,400	18,400	23,700
TRANSFER TO EQUIPMENT REPLACEMENT FUND	59,400	66,300	57,200	57,200	58,100
OPERATING	406,886	401,704	409,100	380,000	391,000
 PARKS MAINTENANCE DIVISION TOTAL	 \$ 596,614	 \$ 593,795	 \$ 624,300	 \$ 582,700	 \$ 609,800

PARKS AND RECREATION DEPARTMENT

Colonial Park Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ -	\$ 1,830	\$ -	\$ -	\$ -
PART-TIME WAGES	135,853	150,607	199,500	175,000	200,700
OVERTIME	-	506	-	191	-
FICA	10,553	11,703	15,300	12,800	15,400
WORKERS COMPENSATION	2,642	2,800	3,700	3,900	3,400
PERSONNEL	149,048	167,446	218,500	191,891	219,500
OFFICE SUPPLIES	1,282	514	2,000	1,200	1,200
OPERATING SUPPLIES	26,989	31,481	33,900	33,900	33,500
TREATMENT CHEMICALS	12,460	17,835	17,500	17,500	18,500
EQUIPMENT MAINTENANCE	1,999	438	1,500	1,500	1,500
SWIMMING POOL MAINTENANCE	75,996	42,659	53,600	53,600	53,000
COMMUNICATION	225	655	800	800	3,300
ELECTRIC SERVICE	46,239	45,514	47,000	46,000	47,000
NATURAL GAS SERVICE	637	639	2,000	700	1,000
EQUIPMENT LEASE/RENTAL	507	377	800	500	400
TRAVEL & TRAINING	86	-	-	-	-
CREDIT CARD FEES	2,591	2,472	2,500	4,200	4,200
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	65,000	50,700	57,200	57,200	62,500
TRANSFER TO EQUIPMENT REPLACEMENT FUND	145,400	146,500	95,000	95,000	73,100
OPERATING	379,412	339,785	313,800	312,100	299,200
FURNITURE & EQUIP < \$5000	18,843	2,601	-	-	1,800
CAPITAL	18,843	2,601	-	-	1,800
COLONIAL PARK DIVISION TOTAL	\$ 547,303	\$ 509,832	\$ 532,300	\$ 503,991	\$ 520,500

GENERAL FUND

Transfers

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
TRANSFER FROM WATER & SEWER FUND	204,500	1,545,500	1,250,000	1,250,000	1,250,000
TRANSFER FROM SOLID WASTE FUND	310,000	59,400	260,000	260,000	310,000
TRANSFER FROM EMPLOYEE BENEFIT FUND					
	-	146,500	-	-	142,500
TRANSFERS IN	\$ 514,500	\$ 1,751,400	\$ 1,510,000	\$ 1,510,000	\$ 1,702,500
TRANSFER TO CAPITAL PROJECT FUND	-	-	200,000	200,000	-
TRANSFER TO CAPITAL RESERVE FUND	500,000	500,000	-	-	-
TRANSFERS OUT	\$ 500,000	\$ 500,000	\$ 200,000	\$ 200,000	\$ -

Summary Discussion

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

The City of West University Place uses debt financing to fund large capital investments. Streets, drainage, water and wastewater systems are all constructed with borrowed funds. The Debt Service Fund does not finance all of the city's bonded debt service. The Water and Sewer Fund also provides funds to repay debt. Funding the 2019 debt service payments requires an *ad valorem* tax rate of \$.12403 per \$100 of assessed value in tax year 2018, a decrease of .5% or \$0.00063 per \$100.

In 2019, the Debt Service Fund will pay \$8,889,492 of debt service, issuance costs and fiscal agent fees, an increase of \$39,459 from 2018.

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 2018 is estimated to be \$6.048 billion, the current debt limit under this provision is \$302.4 million. As of December 31, 2018, the city will owe a total of \$38.37 million to bondholders for all existing outstanding principal. Of this total, the Debt Service Fund, using property taxes, will provide \$34.175 million. The funding for the remaining \$4.195 million in debt is generated from user fees in the Water and Sewer Fund.

The most recent Standard and Poor's Investor Services bond ratings for West University Place's General Obligation Bonds were that agency's highest rating, AAA. Relative stability in assessed values, the political stability of the community, and the underlying strength in the Houston Area economy have kept the City's credit ratings high.

FUTURE ACTIVITY

Annual debt service on the current outstanding bonds will reach a maximum of \$8.83 million in 2019 and will significantly drop off in 2021, if no additional debt is issued, when the outstanding bonds issued prior to 2009 are retired. During the recent period of historically low interest rates, the city continued to refund all bonds that are available for refunding, significantly reducing interest that the city had to pay. With most outstanding bonds at interest rates close to the current market, no future refundings are anticipated.

DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES

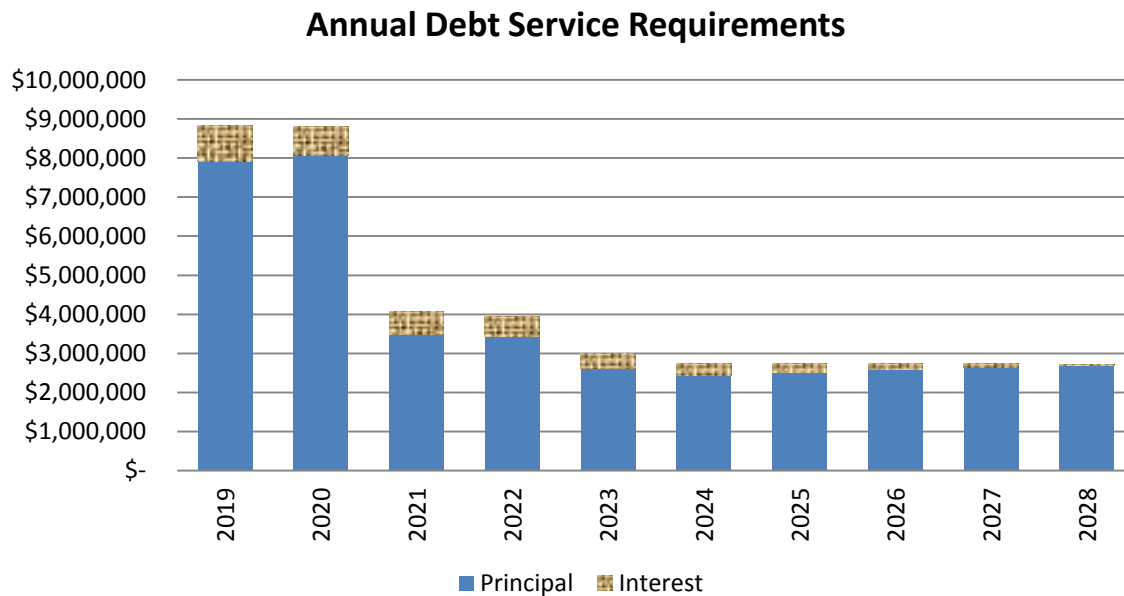
	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES:					
CURRENT YEAR PROPERTY TAXES	\$ 8,038,915	\$ 7,645,144	\$ 7,597,488	\$ 7,533,794	\$ 7,634,454
PRIOR YEAR PROPERTY TAXES	16,110	20,210	15,600	17,899	16,700
PENALTY AND INTEREST	29,593	31,389	33,300	26,248	32,500
EARNINGS ON INVESTMENTS	5,675	7,214	3,400	15,000	13,900
TRANSFER FROM WATER & SEWER FUND	1,193,563	1,193,554	1,200,246	1,200,246	1,196,038
GENERAL OBLIGATION BOND PROCEEDS	3,170,000	9,965,000	-	-	-
REVENUE BOND PROCEEDS	-	-	-	-	-
TOTAL REVENUES	12,453,856	18,862,511	8,850,034	8,793,187	8,893,592
EXPENDITURES:					
BOND PRINCIPAL	7,370,000	7,485,000	7,770,000	7,770,000	7,910,000
INTEREST ON BONDS	1,533,334	1,422,468	1,063,783	1,063,783	920,492
FISCAL AGENT FEES	11,650	4,000	16,250	9,000	9,000
ISSUANCE COSTS	43,923	82,050	-	-	50,000
TRANSFER TO WATER & SEWER FUND	3,045,819	-	-	-	-
PAYMENT TO REFUNDED BOND ESCROW	102,688	9,881,593	-	-	-
TOTAL EXPENDITURES	12,107,414	18,875,110	8,850,033	8,842,783	8,889,492
NET REVENUES	346,442	(12,599)	1	(49,596)	4,100
BEGINNING BALANCE	566,276	912,718	900,119	900,119	850,523
ENDING BALANCE	912,718	900,119	900,120	850,523	854,623

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

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2019	Principal & Interest Requirements for 2019			Principal Outstanding December 31, 2019
				Principal	Interest	Total	
2009	Permanent Improvement & Refunding	11,740,000	4,055,000	455,000	159,200	614,200	3,600,000
2009	Certificates of Obligation	1,295,000	970,000	50,000	40,381	90,381	920,000
2010	Permanent Improvement	5,000,000	2,235,000	100,000	77,475	177,475	2,135,000
2010	Permanent Improvement Refunding	11,145,000	3,700,000	1,215,000	105,225	1,320,225	2,485,000
2010	Certificates of Obligation	6,900,000	3,005,000	100,000	104,963	204,963	2,905,000
2010A	Certificates of Obligation	1,660,000	1,030,000	85,000	38,175	123,175	945,000
2011	Permanent Improvement Refunding	4,790,000	800,000	405,000	17,925	422,925	395,000
2011	Certificates of Obligation	910,000	770,000	20,000	17,025	37,025	750,000
2012	Permanent Improvement Refunding	8,555,000	4,835,000	1,845,000	78,250	1,923,250	2,990,000
2013	Permanent Improvement Refunding	16,360,000	5,575,000	3,130,000	65,480	3,195,480	2,445,000
2016	General Obligation Refunding	3,170,000	1,545,000	410,000	19,363	429,363	1,135,000
2017	General Obligation Refunding	9,965,000	9,850,000	95,000	197,030	292,030	9,755,000
				<u>\$ 38,370,000</u>	<u>\$ 7,910,000</u>	<u>\$ 920,492</u>	<u>\$ 8,830,492</u>
							<u>\$ 30,460,000</u>

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2019**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Interest	Total
2019	7,910,000	501,582	418,910	920,492	8,830,492
2020	8,060,000	418,910	331,106	750,016	8,810,016
2021	3,475,000	331,106	273,850	604,956	4,079,956
2022	3,445,000	273,850	215,117	488,966	3,933,966
2023	2,605,000	215,117	168,174	383,291	2,988,291
2024	2,445,000	168,174	126,069	294,243	2,739,243
2025	2,515,000	126,069	95,777	221,846	2,736,846
2026	2,580,000	95,777	64,658	160,435	2,740,435
2027	2,640,000	64,658	32,699	97,356	2,737,356
2028	2,695,000	32,699	-	32,699	2,727,699
	\$ 38,370,000	\$ 2,227,941	\$ 1,726,359	\$ 3,954,299	\$ 42,324,299



Summary Discussion

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

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

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

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

FUND FINANCIAL ACTIVITY

2018 Financial Activity - W&S Fund gross revenues are expected to be \$8.10 million, slightly above the budget of \$8.01 million, due primarily to the increase in sewer rates and increased usage during the year.

Operating expenditures in 2018 are expected to be approximately \$5.77 million, which is slightly below 2018 Budget appropriations of \$5.84 million. Debt service, administrative cost and a transfer to the Water & Sewer Capital Project Fund adds \$1.20 million more to the total expenditures. Altogether, W&S Fund 2018 expenditures are expected to total approximately \$7.88 million which is below the 2018 Budget of \$7.94 million.

The 2019 Budget - The 2019 Budget anticipates total Water and Sewer Utility Fund revenues of approximately \$7.99 million which is consistent with 2018 revenues

System operations, including the Utility Billing division, are appropriated at \$5.79 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 being reinstated at \$900,000 based on the 2017 Water and Wastewater Cost of Service and Rate Design Study.

Debt service for 2019 is \$1.20 million (principal and interest) on outstanding bonds. The total debt service for the remaining bonds will steadily decrease from a high of \$1.2 million in 2019 to \$954,137 at the final payment on February 1, 2022.

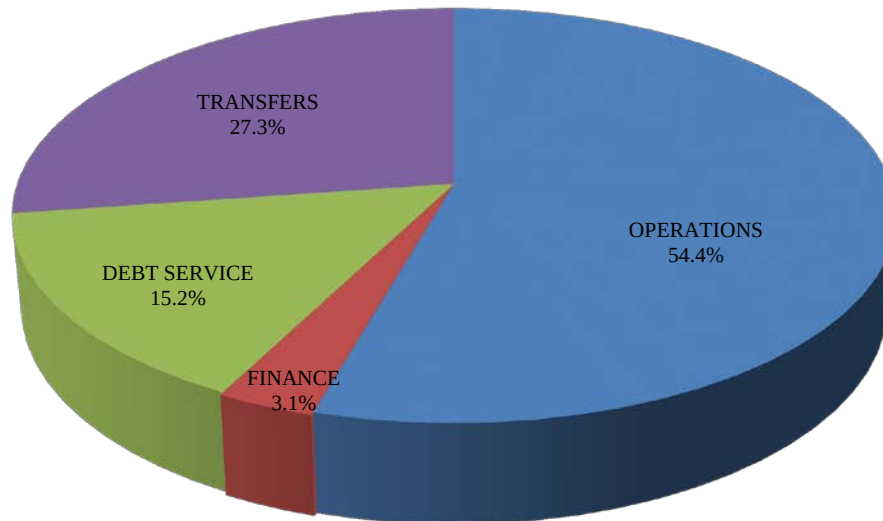
For the Future - The W&S Fund is the most difficult of all of the City's funds to predict. Water usage can vary dramatically with the weather. All projections and budgets are based on averages and likely to differ considerably from actual results. Most costs also vary as revenues fluctuate, but are generally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

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

WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES:					
FEMA REIMBURSEMENT	\$ -	\$ -	\$ -	\$ 50,000	\$ -
WATER SERVICE	4,834,127	5,021,910	4,900,000	4,980,000	4,900,000
SEWER SERVICE	2,201,119	2,398,041	2,950,000	2,900,000	2,950,000
PENALTIES	57,610	53,487	55,000	60,000	55,000
CONNECTION FEE	72,415	62,395	70,000	75,000	70,000
EARNINGS ON INVESTMENTS	77	915	185	-	-
MISCELLANEOUS	7,200	9,062	6,700	7,000	7,000
TRANSFER FROM EMPLOYEE BENEFIT FUND	-	-	29,700	29,700	-
TOTAL REVENUE	7,172,547	7,545,810	8,011,585	8,101,700	7,982,000
EXPENDITURES BY DEPARTMENT:					
DEBT SERVICE	1,834,390	1,250,528	1,200,246	1,200,246	1,196,038
FINANCE	268,769	294,674	257,850	236,842	246,800
PUBLIC WORKS	4,112,645	3,977,738	4,334,700	4,288,150	4,291,050
TRANSFER TO GENERAL FUND	204,500	1,545,500	1,250,000	1,250,000	1,250,000
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	700,000	-	900,000	900,000	900,000
TOTAL EXPENDITURES	7,120,304	7,068,441	7,942,796	7,875,238	7,883,888
NET REVENUES (EXPENDITURES)	52,243	477,369	68,789	226,462	98,112
BEGINNING WORKING CAPITAL	23,920	76,163	873,521	553,533	779,995
ENDING WORKING CAPITAL	\$ 76,163	\$ 553,533	\$ 942,310	\$ 779,995	\$ 878,107

Water & Sewer Fund
2019 Expenditures by Department

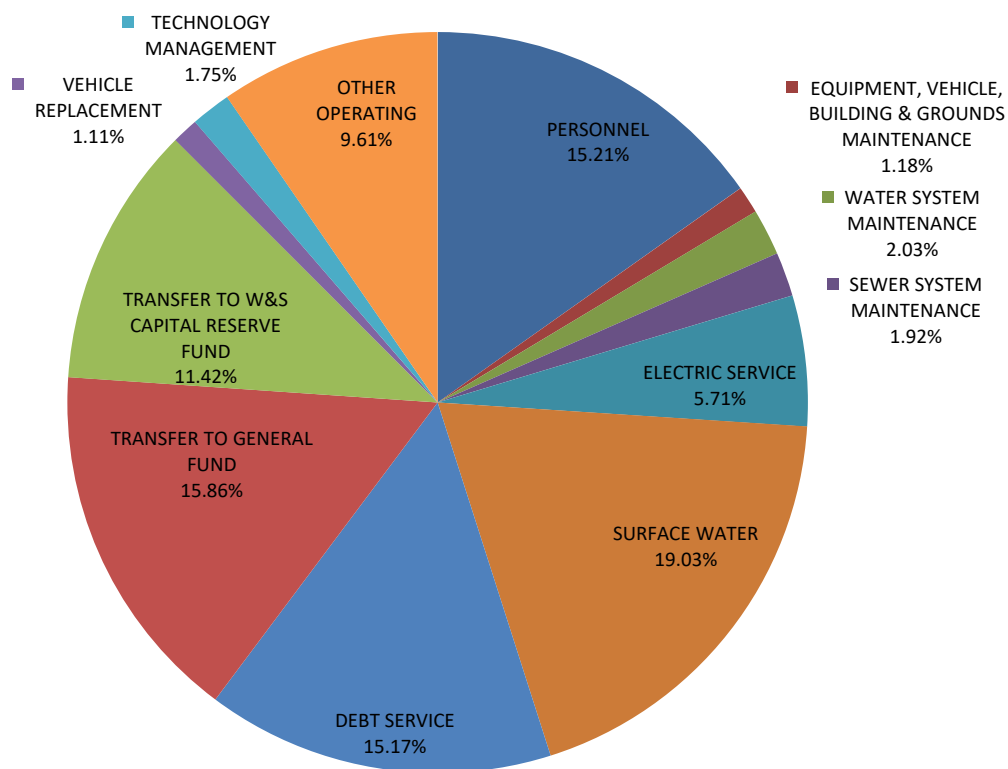


WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES:					
FEMA REIMBURSEMENT	\$ -	\$ -	\$ -	\$ 50,000	\$ -
WATER SERVICE	4,834,127	5,021,910	4,900,000	4,980,000	4,900,000
SEWER SERVICE	2,201,119	2,398,041	2,950,000	2,900,000	2,950,000
PENALTIES	57,610	53,487	55,000	60,000	55,000
CONNECTION FEE	72,415	62,395	70,000	75,000	70,000
EARNINGS ON INVESTMENTS	77	915	185	-	-
MISCELLANEOUS	7,200	9,062	6,700	7,000	7,000
TRANSFER FROM EMPLOYEE BENEFIT FUND	-	-	29,700	29,700	-
TOTAL REVENUE	7,172,547	7,545,810	8,011,585	8,101,700	7,982,000
EXPENDITURES:					
REGULAR WAGES	773,460	734,995	745,200	722,100	743,500
PART-TIME WAGES	-	-	-	-	-
ON CALL	13,215	13,125	13,800	13,800	13,800
OVERTIME	63,828	73,443	80,000	59,200	80,000
LONGEVITY	8,430	8,015	8,800	7,100	7,800
HEALTH & DENTAL	147,830	139,644	150,700	151,800	158,050
TMRS	112,553	115,461	117,700	111,700	110,900
FICA	62,925	60,611	62,600	58,100	61,700
WORKERS COMPENSATION	11,560	12,804	11,600	12,900	11,700
ALLOWANCES	6,120	6,913	6,200	5,100	5,000
OTHER BENEFITS	10,065	6,784	3,900	3,400	3,800
EMPLOYEE RELATIONS	690	1,305	1,700	1,700	2,500
OFFICE SUPPLIES	2,291	1,657	2,100	1,700	1,800
OPERATING SUPPLIES	23,400	22,720	20,000	20,000	20,000
FUEL	11,358	9,846	13,000	13,000	14,000
TREATMENT CHEMICALS	87,329	87,255	104,000	104,000	120,000
EQUIPMENT MAINTENANCE	35,641	31,517	28,000	28,000	27,000
VEHICLE MAINTENANCE	18,159	19,012	15,000	18,000	15,000
BUILDING & GROUNDS MAINTENANCE	31,990	30,534	65,000	65,000	51,000
WATER SYSTEM MAINTENANCE	111,246	115,612	160,000	160,000	160,000
SEWER SYSTEM MAINTENANCE	143,783	166,735	145,000	145,000	151,000
COMMUNICATION	74	22	400	400	400
ELECTRIC SERVICE	464,154	400,641	450,000	430,000	450,000
SURFACE WATER	1,548,013	1,460,902	1,500,000	1,500,000	1,500,000
NATURAL GAS SERVICE	270	301	300	350	350
EQUIPMENT LEASE/RENTAL	5,463	6,397	5,350	4,602	5,350
PROFESSIONAL DUES	1,690	2,478	2,700	2,700	2,700
PUBLICATIONS	65	-	-	-	-
TRAVEL & TRAINING	24,362	10,862	35,000	34,000	35,500
SLUDGE REMOVAL	39,825	42,550	55,000	55,000	55,000
CREDIT CARD FEES	27,359	36,333	38,800	34,800	38,300
OTHER CONTRACTED SERVICES	284,474	308,019	312,000	324,540	315,900
COMMUNITY RELATIONS	7,699	10,178	20,000	20,000	20,000
FURNITURE & EQUIP <\$5000	-	1,884	2,000	300	500
OTHER EQUIPMENT	20,970	9,535	83,000	83,000	42,500
OTHER CONSTRUCTION COSTS	-	-	115,000	115,000	85,000
CAPITAL PURCHASES RECLASSIFIED AS ASSET	64,620	124,820			
BAD DEBT EXPENSE	8,114	2,801	-	-	-
BOND PRINCIPAL	695,000	-	-	-	-
INTEREST ON BONDS	(54,173)	54,173	-	-	-
ISSUANCE COSTS	-	-	-	-	-

WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES

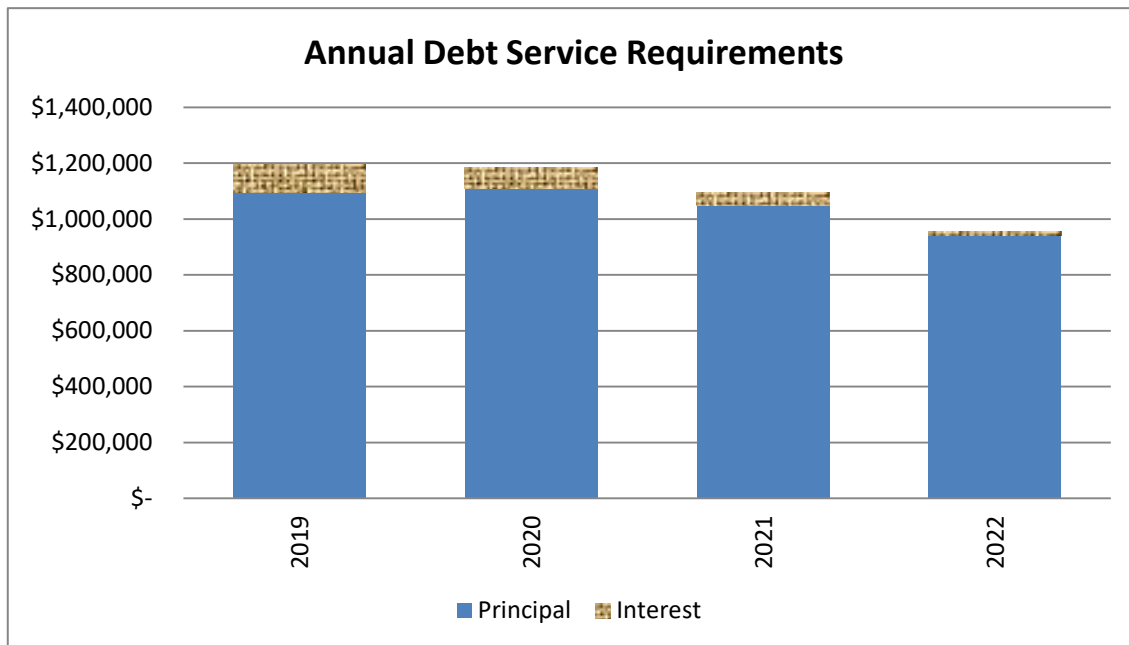
	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
TRANSFER TO DEBT SERVICE FUND	1,193,563	1,193,554	1,200,246	1,200,246	1,196,038
TRANSFER TO GENERAL FUND	204,500	1,545,500	1,250,000	1,250,000	1,250,000
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	700,000	-	900,000	900,000	900,000
TRANSFER TO VEHICLE REPLACEMENT FUND	79,000	76,000	87,000	87,000	90,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	137,500	123,500	131,700	131,700	137,800
TOTAL EXPENDITURES	7,128,418	7,068,441	7,942,796	7,875,238	7,883,888
NET REVENUES (EXPENDITURES)	44,130	477,369	68,789	226,462	98,112
BEGINNING FUND BALANCE	23,920	68,050	873,521	545,418	771,880
ENDING FUND BALANCE	\$ 68,050	\$ 545,418	\$ 942,310	\$ 771,880	\$ 869,992



**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2019**

Fiscal Year	Principal *	Interest Due 2/1 *	Interest Due 8/1 *	Interest	Total
2019	1,095,000	57,138	43,900	101,038	1,196,038
2020	1,110,000	43,900	30,283	74,183	1,184,183
2021	1,050,000	30,283	14,137	44,420	1,094,420
2022	940,000	14,137	-	14,137	954,137
	<u>\$ 4,195,000</u>	<u>\$ 145,458</u>	<u>\$ 88,320</u>	<u>\$ 233,778</u>	<u>\$ 4,428,778</u>

* Includes amount transferred to General Debt Service Fund for W&S portion of 2010 Permanent Improvement Refunding Bonds and 2016 GO Refunding Bonds.



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

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2019	Principal & Interest Requirements for 2019			Principal Outstanding December 31, 2019
				Principal	Interest	Total	
2010	Perm Improv Refunding Bonds (W&S Portion)*	5,080,000	2,650,000	685,000	81,675	766,675	1,965,000
2016	GO Refunding Bonds (W&S Portion)*	3,170,000	1,545,000	410,000	19,363	429,363	1,135,000
			<u>\$ 4,195,000</u>	<u>\$ 1,095,000</u>	<u>\$ 101,038</u>	<u>\$ 1,196,038</u>	<u>\$ 3,100,000</u>

* Portion of debt is transferred to General Debt Service Fund

FINANCE DEPARTMENT (W&S FUND)

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

FINANCE DEPARTMENT MISSION (W&S FUND)

To provide timely and accurate billing to citizens in accordance with the City's Code of Ordinances.

FINANCE DEPARTMENT DIVISION (W&S FUND)

Utility Billing – Bills and collections fees associated with the City's water and sewer systems, solid waste and Direct Link. (2019 Budget \$246,800)

FINANCE DEPARTMENT (W&S FUND) 2019 GOALS

- * Continue utility customer service training for all Finance staff members.
- * Review and update, as necessary, all utility billing financial processes to maximize efficiencies.

FINANCE DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 2 (2018 authorized full-time employees – 2)
- * Total budget - \$246,800 (2018 total budget - \$257,850)

FINANCE DEPARTMENT

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
Utility Billing & Customer Service					
Personnel	\$ 166,901	\$ 179,081	\$ 159,400	\$ 133,700	\$ 145,250
Operating charges	101,869	115,593	96,450	102,842	101,050
Capital	-	-	2,000	300	500
Total	268,769	294,674	257,850	236,842	246,800
Total Department	\$ 268,769	\$ 294,674	\$ 257,850	\$ 236,842	\$ 246,800

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2018 BUDGET	2019 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
Finance - Utility Billing					
Accounting/Sr. Customer Service Rep	G16	1	1	48,972	71,009
Accounting Specialist - Utility Billing	G14	1	1	35,887	52,036
Total Finance (W&S Fund)		2	2		

**WATER AND SEWER FUND
FINANCE DEPARTMENT**

Finance Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 111,979	\$ 118,097	\$ 107,000	\$ 88,700	\$ 97,000
OVERTIME	13,054	18,693	10,000	9,200	10,000
LONGEVITY	1,010	750	800	100	200
HEALTH & DENTAL	13,250	11,074	14,900	13,500	14,550
TMRS	16,408	18,906	16,300	13,500	14,000
FICA	9,519	10,449	9,000	7,500	8,200
WORKERS COMPENSATION	244	262	300	200	200
OTHER BENEFITS	1,435	850	600	500	600
EMPLOYEE RELATIONS	-	-	500	500	500
PERSONNEL	166,901	179,081	159,400	133,700	145,250
OFFICE SUPPLIES	-	47	500	100	200
COMMUNICATION	-	22	-	-	-
EQUIPMENT LEASE/RENTAL	4,376	5,299	4,150	3,402	4,150
PUBLICATIONS	65	-	-	-	-
TRAVEL & TRAINING	65	-	1,000	-	2,500
CREDIT CARD FEES	27,359	36,333	38,800	34,800	38,300
OTHER CONTRACTED SERVICES	70,004	73,892	52,000	64,540	55,900
OPERATIONS	101,869	115,593	96,450	102,842	101,050
FURNITURE & EQUIP <\$5000	-	-	2,000	300	500
OTHER EQUIPMENT	-	-	-	-	-
CAPITAL	-	-	2,000	300	500
FINANCE DIVISION TOTAL	\$ 268,769	\$ 294,674	\$ 257,850	\$ 236,842	\$ 246,800

PUBLIC WORKS DEPARTMENT (W&S FUND)

The Public Works Department responsibilities include operating the City's water and sewer systems.

PUBLIC WORKS DEPARTMENT MISSION (W&S FUND)

To meet the City's demand for potable water and to dispose of wastewater in compliance with state and federal regulations and environmental considerations.

PUBLIC WORKS DEPARTMENT DIVISION (W&S FUND)

Operations – Operates and maintains the City's water and sewer systems. (2019 Budget - \$4,291,050)

PUBLIC WORKS DEPARTMENT (W&S FUND) 2019 GOALS

- * Continue overall review of operational system and preventative maintenance procedures and implement necessary changes to enhance the water and wastewater system and/or preventative maintenance procedures to ensure the systems are operating effectively and efficiently.
- * Complete an engineering review of all equipment and processes at the wastewater treatment plant and evaluate any energy or operational efficiencies/improvements that may be obtained using changes in technology and equipment. Develop a master planning document for long term improvements to the wastewater treatment plant.
- * Continue implementation/development of a 5-year capital improvement plan and funding to address the aging water and wastewater mechanical components and infrastructure.
- * Continue replacement program which replaces iron water mains installed before 1939 utilizing city staff with the support of contractors for specialized services.
- * Complete project to add Chlorination feed systems to the Milton Street and the Wakeforest Street Pump Stations allowing us to meet new regulations with any mixture of surface water and well water. Current mixture is reduced to keep Chlorination process optimized for disinfection as required by recently promulgated regulations.
- * Complete project to replace the clarifiers fixed separation equipment troughs which were originally installed in 1982 at the wastewater treatment plant.
- * Complete the efficiency upgrades to the aeration equipment and cleaning of the digester basins.

PUBLIC WORKS DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 11 (2018 authorized full-time employees – 11)
- * Total operations budget - \$4,291,050 (2018 total budget - \$4,334,700)
- * Purchase of surface water from the City of Houston - \$1,500,000 (2018 Budget - \$1,500,000)

PUBLIC WORKS DEPARTMENT

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
<i>W&S Fund Operations</i>					
Personnel	\$ 1,043,776	\$ 994,019	\$ 1,042,800	\$ 1,013,200	\$ 1,053,500
Operating charges	2,983,279	2,847,480	3,093,900	3,076,950	3,110,050
Capital	20,970	11,419	198,000	198,000	127,500
Total	4,048,025	3,852,918	4,334,700	4,288,150	4,291,050
<i>Total Department</i>	\$ 4,048,025	\$ 3,852,918	\$ 4,334,700	\$ 4,288,150	\$ 4,291,050

Public Works Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2018	2019	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works - Operations</i>					
Operations Superintendent	G32	1	1	89,541	143,266
Field Services Supervisor	G18	1	1	57,500	83,376
Plant Supervisor	G18	1	1	57,500	83,376
Crew Leader	G16	2	2	48,972	71,009
Plant Operator, Sr.	G16	0	2	48,972	71,009
Plant Operator	G14	3	1	35,887	52,036
Driver/Equipment Operator	G14	1	1	35,887	52,036
Maintenance Worker I	G12	2	2	28,313	41,054
<i>Total Public Works (W&S Fund)</i>		11	11		

**WATER AND SEWER FUND
PUBLIC WORKS DEPARTMENT**

Operations Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 661,481	\$ 616,898	\$ 638,200	\$ 633,400	\$ 646,500
PART-TIME WAGES	-	-	-	-	-
ON CALL	13,215	13,125	13,800	13,800	13,800
OVERTIME	50,774	54,750	70,000	50,000	70,000
LONGEVITY	7,420	7,265	8,000	7,000	7,600
HEALTH & DENTAL	134,580	128,571	135,800	138,300	143,500
TMRS	96,145	96,555	101,400	98,200	96,900
FICA	53,405	50,161	53,600	50,600	53,500
WORKERS COMPENSATION	11,316	12,542	11,300	12,700	11,500
ALLOWANCES	6,120	6,913	6,200	5,100	5,000
OTHER BENEFITS	8,630	5,934	3,300	2,900	3,200
EMPLOYEE RELATIONS	690	1,305	1,200	1,200	2,000
PERSONNEL	1,043,776	994,019	1,042,800	1,013,200	1,053,500
OFFICE SUPPLIES	2,291	1,610	1,600	1,600	1,600
OPERATING SUPPLIES	23,400	22,720	20,000	20,000	20,000
FUEL	11,358	9,846	13,000	13,000	14,000
TREATMENT CHEMICALS	87,329	87,255	104,000	104,000	120,000
EQUIPMENT MAINTENANCE	35,641	31,517	28,000	28,000	27,000
VEHICLE MAINTENANCE	18,159	19,012	15,000	18,000	15,000
BUILDING & GROUNDS MAINTENANCE	31,990	30,534	65,000	65,000	51,000
WATER SYSTEM MAINTENANCE	111,246	115,612	160,000	160,000	160,000
SEWER SYSTEM MAINTENANCE	143,783	166,735	145,000	145,000	151,000
COMMUNICATION	74	-	400	400	400
ELECTRIC SERVICE	464,154	400,641	450,000	430,000	450,000
SURFACE WATER	1,548,013	1,460,902	1,500,000	1,500,000	1,500,000
NATURAL GAS SERVICE	270	301	300	350	350
EQUIPMENT LEASE/RENTAL	1,087	1,098	1,200	1,200	1,200
PROFESSIONAL DUES	1,690	2,478	2,700	2,700	2,700
TRAVEL & TRAINING	24,297	10,862	34,000	34,000	33,000
SLUDGE REMOVAL	39,825	42,550	55,000	55,000	55,000
OTHER CONTRACTED SERVICES	214,470	234,127	260,000	260,000	260,000
COMMUNITY RELATIONS	7,699	10,178	20,000	20,000	20,000
TRANSFER TO VEHICLE REPLACEMENT FUND	79,000	76,000	87,000	87,000	90,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	137,500	123,500	131,700	131,700	137,800
OPERATING	2,983,279	2,847,480	3,093,900	3,076,950	3,110,050
FURNITURE & EQUIP <\$5000	-	1,884	-	-	-
OTHER EQUIPMENT	20,970	9,535	83,000	83,000	42,500
OTHER CONSTRUCTION COSTS	-	-	115,000	115,000	85,000
CAPITAL	20,970	11,419	198,000	198,000	127,500
OPERATIONS DIVISION TOTAL	\$ 4,048,025	\$ 3,852,918	\$ 4,334,700	\$ 4,288,150	\$ 4,291,050

Summary Discussion

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

Financial Activity in 2018 - For the year ending December 31, 2018, the Solid Waste Fund is expected to have revenue of about \$1.77 million for solid waste services.

The direct cost of providing solid waste services in 2018, excluding transfers, is expected to be \$1.50 million. Direct costs include personnel, capital equipment, supplies and services directly related to the curbside collection of solid waste, recycling, trash disposal and street sweeping. The largest single service cost is the fee for the collection and disposal of solid waste. Administration, human resources, legal services, risk management, utility billing, finance and accounting are examples of indirect costs associated with providing solid waste services. The Solid Waste Fund reimbursed the General Fund \$260,000 for these indirect costs, bringing estimated 2018 total costs of service to \$1.76 million.

The 2019 Budget - For the year ending December 31, 2019, the Solid Waste Fund is expected to have revenue of about \$1.76 million for solid waste services.

Total expenditures are expected to be \$1.82 million with proposed changes to enhance curbside service. This budget increases the transfer to the general fund for indirect costs to \$310,000. The Recycling Facility division remaining minimum costs were transferred to the curbside solid waste division in 2018. Based on changes made the working capital is anticipated to be healthy and well in excess of the 10% reserve requirement.

PUBLIC WORKS DEPARTMENT (SOLID WASTE FUND)

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

PUBLIC WORKS DEPARTMENT MISSION (SOLID WASTE FUND)

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

PUBLIC WORKS DEPARTMENT DIVISIONS (SOLID WASTE FUND)

Curbside Solid Waste – Collects and disposes of solid waste. (2019 Budget - \$953,600)

Recycle Facility – Balance of costs transferred to curbside solid waste in 2018. (2019 Budget - \$0)

Curbside Recycling – Collects and recycles recyclable waste. (2019 Budget - \$365,800)

Curbside Green Waste Recycling – Collects and recycles recyclable yard waste. (2019 Budget - \$191,700)

PUBLIC WORKS DEPARTMENT 2019 GOALS (SOLID WASTE FUND)

- * Continue public education and enforcement of the City's solid waste, recycling and yard waste placement guidelines.
- * Work with the Recycling and Solid Waste Reduction Board to promote recycling and reduce contamination of recycling and yard waste.
- * Reinforce recycling efforts with West U Little League to reduce contamination at the ball fields.
- * Review and improve resident communication and quality control measures to minimize misses and complaints on collection routes.
- * Explore national recognition programs for solid waste, recycling, yard waste and/or street sweeping operations.
- * Explore a safety incentive program for Driver/Equipment Operators.
- * Continue employee development through technical, management and leadership training.

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

- * Authorized full-time employees – 7 (2018 authorized full-time employees – 7).
- * Total budget - \$1,821,100 (2018 total budget - \$1,727,000).
- * Fees for disposal of solid waste - \$296,000 (2018 budget - \$240,000).
- * Payment to the General Fund - \$310,000 (2018 budget - \$260,000).

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
FEMA REIMBURSEMENT	\$ -	\$ -	\$ -	\$ 8,064	\$ -
SOLID WASTE COLLECTION	1,818,945	1,729,184	1,752,000	1,754,800	1,752,000
SOLID WASTE SPECIAL COLLECTION	180	100	1,000	500	500
SALE OF RECYCLABLES	1,278	12,876	3,000	200	-
EARNINGS ON INVESTMENTS	333	3,292	1,000	8,500	7,900
MISCELLANEOUS	787	39,881	600	600	600
TOTAL REVENUE	1,821,525	1,785,333	1,757,600	1,772,664	1,761,000
EXPENDITURES BY DIVISION					
CURBSIDE SOLID WASTE	869,732	940,481	973,000	978,100	953,600
RECYCLING FACILITY	22,203	7,356	-	-	-
CURBSIDE RECYCLING	294,909	291,184	290,600	339,700	365,800
CURBSIDE GREEN WASTE RECYCLING	91,143	153,562	203,400	182,400	191,700
TRANSFER TO GENERAL FUND	310,000	59,400	260,000	260,000	310,000
TOTAL EXPENDITURES	1,587,987	1,451,983	1,727,000	1,760,200	1,821,100
NET REVENUES (EXPENDITURES)	233,538	333,350	30,600	12,464	(60,100)
BEGINNING WORKING CAPITAL	(24,260)	209,278	513,972	542,628	555,092
ENDING WORKING CAPITAL	\$ 209,278	\$ 542,628	\$ 544,572	\$ 555,092	\$ 494,992

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

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
FEMA REIMBURSEMENT	\$ -	\$ -	\$ -	\$ 8,064	\$ -
SOLID WASTE COLLECTION	1,818,945	1,729,184	1,752,000	1,754,800	1,752,000
SOLID WASTE SPECIAL COLLECTION	180	100	1,000	500	500
SALE OF RECYCLABLES	1,278	12,876	3,000	200	-
EARNINGS ON INVESTMENTS	333	3,292	1,000	8,500	7,900
RECOVERED BAD DEBT WRITEOFFS	-	-	-	-	-
MISCELLANEOUS	787	39,881	600	600	600
TOTAL REVENUE	<u>1,821,525</u>	<u>1,785,333</u>	<u>1,757,600</u>	<u>1,772,664</u>	<u>1,761,000</u>
EXPENDITURES					
REGULAR WAGES	257,476	303,953	310,100	309,000	323,100
OVERTIME	20,562	22,006	25,000	15,500	20,500
LONGEVITY	2,315	2,530	3,400	3,100	3,600
HEALTH & DENTAL	62,371	69,005	69,600	59,500	58,200
TMRS	36,474	45,373	46,700	46,100	45,800
FICA	20,233	24,037	25,200	24,600	25,800
WORKERS COMPENSATION	10,946	12,520	13,100	13,400	12,500
OTHER BENEFITS	4,156	2,938	1,900	1,800	1,900
EMPLOYEE RELATIONS	684	1,172	1,000	1,000	1,500
EMPLOYEE TUITION	-	-	-	-	-
ACCRUED VACATION	(3,440)	3,274	-	-	-
PENSION EXPENSE	34,943	39,258	-	-	-
OPEB EXPENSE					
OFFICE SUPPLIES	200	-	200	200	200
OPERATING SUPPLIES	7,640	8,381	12,200	11,000	12,200
FUEL	27,777	36,105	43,000	45,000	57,000
EQUIPMENT MAINTENANCE	389	29	2,000	41,000	2,000
VEHICLE MAINTENANCE	48,689	99,813	46,000	58,000	43,500
COMMUNICATION	-	-	-	-	-
ELECTRIC SERVICE	703	595	800	1,600	1,600
SURFACE WATER	-	-	-	2,000	4,000
PROFESSIONAL DUES	281	281	900	900	900
TRAVEL & TRAINING	1,462	4,805	5,500	3,500	5,000
DISPOSAL FEE	203,227	201,154	240,000	280,000	296,000
LANDFILL MAINTENANCE	8,880	6,439	12,000	12,000	12,000
OTHER CONTRACTED SERVICES	254,249	248,071	307,000	280,000	289,000
COMMUNITY RELATIONS	17,497	6,629	30,000	22,000	25,000
BAD DEBT EXPENSE	1,464	930	-	-	-
FURNITURE & EQUIP <\$5000	-	-	-	-	-
DEPRECIATION	-	-	-	-	-
OTHER EQUIPMENT	6,911	1,256	10,000	7,600	8,000
CONSTRUCTION COSTS	-	10,160	3,000	3,000	3,000
TRANSFER TO GENERAL FUND	310,000	59,400	260,000	260,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	191,000	192,000	217,000	217,000	215,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	56,500	45,800	41,400	41,400	43,800
TOTAL EXPENDITURES	<u>1,587,987</u>	<u>1,451,983</u>	<u>1,727,000</u>	<u>1,760,200</u>	<u>1,821,100</u>
NET REVENUES (EXPENDITURES)	233,538	333,350	30,600	12,464	(60,100)
BEGINNING FUND BALANCE	(24,260)	209,278	513,972	542,628	555,092
ENDING FUND BALANCE	<u>\$ 209,278</u>	<u>\$ 542,628</u>	<u>\$ 544,572</u>	<u>\$ 555,092</u>	<u>\$ 494,992</u>

PUBLIC WORKS SOLID WASTE

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
<i>Curbside Solid Waste</i>					
Personnel	\$ 300,947	\$ 390,290	\$ 363,000	\$ 346,300	\$ 362,100
Operating charges	878,785	599,375	865,000	886,800	898,500
Capital	-	10,216	5,000	5,000	3,000
Total	1,179,732	999,881	1,233,000	1,238,100	1,263,600
<i>Recycling Facility</i>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating charges	22,203	6,156	-	-	-
Capital	-	1,200	-	-	-
Total	22,203	7,356	-	-	-
<i>Curbside Recycling</i>					
Personnel	\$ 100,803	\$ 86,498	\$ 73,600	\$ 70,300	\$ 72,600
Operating charges	187,196	204,686	209,000	263,800	285,200
Capital	6,911	-	8,000	5,600	8,000
Total	294,909	291,184	290,600	339,700	365,800
<i>Curbside Green Waste Recycling</i>					
Personnel	\$ 49,369	\$ 53,346	\$ 59,400	\$ 57,400	\$ 58,200
Operating charges	41,774	100,215	144,000	125,000	133,500
Total	91,143	153,562	203,400	182,400	191,700
<i>Total Department</i>	\$ 1,587,987	\$ 1,451,983	\$ 1,727,000	\$ 1,760,200	\$ 1,821,100

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION	GRADE	2018 BUDGET	2019 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Curbside Solid Waste</i>					
Crew Chief	G17	1	1	52,400	75,981
Crew Leader-Solid Waste	G15	1	1	41,638	60,376
Driver/Equipment Operator	G14	3	3	35,887	52,036
<i>Curbside Recycling</i>					
Driver/Equipment Operator	G14	1	1	35,887	52,036
<i>Curbside Green Waste Recycling</i>					
Driver/Equipment Operator	G14	1	1	35,887	52,036
TOTAL SOLID WASTE FUND		7	7		

PUBLIC WORKS DEPARTMENT

Curbside Solid Waste Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 169,298	\$ 221,743	\$ 224,700	\$ 223,900	\$ 235,400
ON CALL	-	-	-	-	-
OVERTIME	13,396	16,222	18,000	10,000	15,000
LONGEVITY	1,445	1,700	2,000	2,100	2,400
HEALTH & DENTAL	43,401	53,682	54,800	47,300	45,700
TMRS	23,957	33,158	33,700	33,300	33,100
FICA	13,280	17,501	18,000	17,700	18,600
WORKERS COMPENSATION	7,630	9,135	9,500	9,800	9,100
OTHER BENEFITS	2,601	1,990	1,300	1,200	1,300
EMPLOYEE RELATIONS	684	1,172	1,000	1,000	1,500
ACCRUED VACATION	(3,942)	2,469	-	-	-
PENSION EXPENSE	26,559	29,013	-	-	-
OPEB EXPENSE	2,636	2,504	-	-	-
PERSONNEL	300,947	390,290	363,000	346,300	362,100
OFFICE SUPPLIES	200	-	200	200	200
OPERATING SUPPLIES	6,877	7,643	11,000	10,000	11,000
FUEL	22,295	20,986	28,000	24,000	29,000
EQUIPMENT MAINTENANCE	207	-	1,000	40,000	1,000
VEHICLE MAINTENANCE	28,148	55,401	25,000	40,000	25,000
ELECTRIC SERVICE	-	-	800	1,600	1,600
SURFACE WATER	-	-	-	2,000	4,000
PROFESSIONAL DUES	281	281	900	900	900
TRAVEL & TRAINING	1,462	4,805	5,500	3,500	5,000
DISPOSAL FEE	179,187	175,565	200,000	180,000	180,000
LANDFILL MAINTENANCE	8,880	6,439	12,000	12,000	12,000
OTHER CONTRACTED SERVICES	146,728	121,983	145,000	140,000	144,000
COMMUNITY RELATIONS	13,555	441	13,000	10,000	13,000
BAD DEBT EXPENSE	1,464	930	-	-	-
TRANSFER TO GENERAL FUND	310,000	59,400	260,000	260,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	140,000	123,000	137,000	137,000	135,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	19,500	22,500	25,600	25,600	26,800
OPERATING	878,785	599,375	865,000	886,800	898,500
OTHER EQUIPMENT	-	1,256	2,000	2,000	-
CONSTRUCTION COSTS	-	8,960	3,000	3,000	3,000
CAPITAL	-	10,216	5,000	5,000	3,000
 CURBSIDE SOLID WASTE DIVISION TOTAL	 \$ 1,179,732	 \$ 999,881	 \$ 1,233,000	 \$ 1,238,100	 \$ 1,263,600

PUBLIC WORKS DEPARTMENT

Recycling Facility Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL	-	-	-	-	-
FUEL	-	(39)	-	-	-
ELECTRIC SERVICE	703	595	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	21,500	5,600	-	-	-
OPERATING	22,203	6,156	-	-	-
CONSTRUCTION COSTS	-	1,200	-	-	-
CAPITAL	-	1,200	-	-	-
RECYCLING FACILITY DIVISION TOTAL	\$ 22,203	\$ 7,356	\$ -	\$ -	\$ -

PUBLIC WORKS DEPARTMENT

Curbside Recycling Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 59,097	\$ 48,691	\$ 47,600	\$ 47,500	\$ 49,400
ON CALL	-	-	-	-	-
OVERTIME	5,056	4,169	4,000	3,500	3,500
LONGEVITY	870	830	900	900	1,000
HEALTH & DENTAL	8,900	6,582	7,500	5,100	5,300
TMRS	8,460	7,383	7,300	7,200	7,200
FICA	4,786	3,987	4,000	3,800	4,000
WORKERS COMPENSATION	2,534	2,041	2,000	2,000	1,900
OTHER BENEFITS	897	513	300	300	300
ACCRUED VACATION	501	805	-	-	-
PENSION EXPENSE	8,384	10,245	-	-	-
OPEB EXPENSE	1,318	1,252	-	-	-
PERSONNEL	100,803	86,498	73,600	70,300	72,600
OPERATING SUPPLIES	763	738	1,200	1,000	1,200
FUEL	3,300	10,691	12,000	16,000	21,000
EQUIPMENT MAINTENANCE	182	29	1,000	1,000	1,000
VEHICLE MAINTENANCE	20,004	34,666	15,000	13,000	13,000
DISPOSAL FEE	15,921	11,777	20,000	85,000	100,000
OTHER CONTRACTED SERVICES	76,584	71,897	87,000	80,000	80,000
COMMUNITY RELATIONS	3,942	6,188	17,000	12,000	12,000
TRANSFER TO VEHICLE REPLACEMENT FUND	51,000	51,000	40,000	40,000	40,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	15,500	17,700	15,800	15,800	17,000
OPERATING	187,196	204,686	209,000	263,800	285,200
OTHER EQUIPMENT	6,911	-	8,000	5,600	8,000
CAPITAL	6,911	-	8,000	5,600	8,000
 CURBSIDE RECYCLING DIVISION TOTAL	 \$ 294,909	 \$ 291,184	 \$ 290,600	 \$ 339,700	 \$ 365,800

PUBLIC WORKS DEPARTMENT

Curbside Green Waste Recycling Division Line Item Budget

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REGULAR WAGES	\$ 29,081	\$ 33,519	\$ 37,800	\$ 37,600	\$ 38,300
OVERTIME	2,109	1,615	3,000	2,000	2,000
LONGEVITY	-	-	500	100	200
HEALTH & DENTAL	10,070	8,740	7,300	7,100	7,200
TMRS	4,058	4,832	5,700	5,600	5,500
FICA	2,167	2,548	3,200	3,100	3,200
WORKERS COMPENSATION	781	1,344	1,600	1,600	1,500
OTHER BENEFITS	657	435	300	300	300
ACCRUED VACATION	446	312	-	-	-
PERSONNEL	49,369	53,346	59,400	57,400	58,200
FUEL	2,182	4,466	3,000	5,000	7,000
VEHICLE MAINTENANCE	537	9,747	6,000	5,000	5,500
DISPOSAL FEE	8,118	13,811	20,000	15,000	16,000
OTHER CONTRACTED SERVICES	30,936	54,191	75,000	60,000	65,000
TRANSFER TO VEHICLE REPLACEMENT FUND	-	18,000	40,000	40,000	40,000
OPERATING	41,774	100,215	144,000	125,000	133,500
 CURBSIDE RECYCLING DIVISION TOTAL	 \$ 91,143	 \$ 153,562	 \$ 203,400	 \$ 182,400	 \$ 191,700

Summary Discussion

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

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund (ERF) is a newer fund that began in 2011. The seed funding came from a transfer from the excess General Fund reserves. The ERF finances the purchase of equipment routinely used in providing the city's services. The ERF operates in the same manner as the VRF in that each city department makes contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF will purchase equipment 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 benefits. Each city operating fund contributes to the Employee Benefits Fund on the basis of the estimated cost of each employee benefit.

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund (VRF) facilitates the accounting and oversight for the purchase of rolling stock routinely used in providing 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.

2018 Financial Activity - Revenue in the VRF will be higher than anticipated in the 2018 Budget due to retired vehicles sold at auction. Expenditures in 2018 to the VRF will be slightly lower than budgeted due to lower than budgeted expense for the vehicle purchases.

2019 Budget - Transfers from other funds in 2019 are expected to be \$682,300. The budgeted expenditures in 2019 are \$206,000, which refurbishes or replaces the following:

Police

- * Replace one unmarked ½-ton Extended Cab Pickup Truck (\$30,000)

Public Works

- * Refurbish two Sterling Acterra/Heil A9500 Solid Waste trucks, which 2018 scheduled refurbishment was delayed (\$75,000 each)
- * Replace one ½-ton Extended Cab Pickup Truck (\$26,000)

VEHICLE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
SALE OF CITY PROPERTY	\$ 27,503	\$ 10,850	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	9,365	17,619	12,500	36,900	34,000
MISCELLANEOUS	-	-	-	-	-
CHARGES TO OPERATING FUNDS					
TRANSFER FROM GENERAL FUND	336,000	331,300	390,300	390,300	343,300
TRANSFER FROM WATER & SEWER FUND	79,000	76,000	87,000	87,000	90,000
TRANSFER FROM SOLID WASTE FUND	191,000	192,000	217,000	217,000	215,000
TOTAL REVENUES	<u>642,868</u>	<u>627,769</u>	<u>706,800</u>	<u>731,200</u>	<u>682,300</u>
EXPENDITURES					
LOSS ON DISPOSAL OF CITY PROPERTY	-	-	-	-	-
AUTOMOBILES	43,473	5,277	147,000	161,400	30,000
LIGHT TRUCKS	-	-	-	-	26,000
TRUCKS	3,676	30,166	630,000	450,000	150,000
HEAVY EQUIPMENT	-	-	-	-	-
OTHER EQUIPMENT	-	2,014	5,000	4,000	-
TOTAL EXPENDITURES	<u>47,149</u>	<u>37,457</u>	<u>782,000</u>	<u>615,400</u>	<u>206,000</u>
NET REVENUES (EXPENDITURES)	595,719	590,311	(75,200)	115,800	476,300
BEGINNING BALANCE	<u>1,065,931</u>	<u>1,661,650</u>	<u>3,193,867</u>	<u>2,251,961</u>	<u>2,367,761</u>
ENDING BALANCE	<u>\$ 1,661,650</u>	<u>\$ 2,251,961</u>	<u>\$ 3,118,667</u>	<u>\$ 2,367,761</u>	<u>\$ 2,844,061</u>

City of West University Place, Texas

VEHICLE REPLACEMENT SCHEDULE 2020 - 2024

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
102	Toyota Sienna Mini-Van - Unmarked	Police	2020	\$36,000
209	Pierce Fire Pumper	Fire	2020	\$750,000
214	Ford Expedition 4x2	Fire	2020	\$70,000
302	E-250 Ford Van with Maven Conv. Kit	Public Works	2020	\$63,000
548	Ameritrail w/ Miller Weld w/ Doors	Public Works	2020	\$10,000
601	F-250 Extended Cab w/ Dump Body	Public Works	2020	\$58,000
653	Ameritrail 8'x16' Trailer	Public Works	2020	\$4,000
714	Chevy 1500 Ext. Cab PU 4x2	Public Works	2020	\$36,000
749	GMC W5500 Jet Truck	Public Works	2020	\$124,000
778	Stanley Haudralic Power Pack	Public Works	2020	\$12,000
900	Ford F-250 Diesel Ext. Cab PU 4x2 / Mateco Utility Bed	Public Works	2020	\$45,000
916	Chevy 1500 Ext. Cab PU 4x2	Public Works	2020	\$35,000
919	F-250 Extended Cab PU 4x2	Public Works	2020	\$40,000
2020 Vehicle & Equipment Replacement Cost:				\$1,283,000
101	F-150 Ext. Cab PU 4x2	Police	2021	\$45,000
104	Chevy Caprice - Unmarked	Police	2021	\$44,000
130	Ford Interceptor Patrol - SUV	Police	2021	\$54,000
131	Ford Interceptor Patrol - SUV	Police	2021	\$54,000
132	Ford Interceptor Patrol - SUV	Police	2021	\$54,000
707	F-250 Reg. Cab	Public Works	2021	\$41,000
745	Case Backhoe - Model 580SN-2WD	Public Works	2021	\$100,000
823	Kubota Trackhoe - Model KV41-VR1T4	Public Works	2021	\$35,000
903	Ford Explorer - 4x2	Public Works	2021	\$45,000
2021 Vehicle & Equipment Replacement Cost:				\$472,000
218	Surburban 4x2 - Command Vehicle	Fire	2022	\$69,000
409	E-350 with Starcraft 14 passenger bus body	Parks	2022	\$80,000
412	Ford F-250 Ext. Cab w/ Service Body	Parks	2022	\$51,000
712	Ford F-250 Diesel with RKI L56 Service Body - 4x2	Public Works	2022	\$47,000
702	Ford F450 w/ Teletop Service Body	Public Works	2022	\$72,000
703	Ford F450 w/ Teletop Service Body	Public Works	2022	\$72,000
704	Ford F450 w/ Teletop Service Body	Public Works	2022	\$72,000
818	TCM Forklift - Model FD25 T7	Public Works	2022	\$35,000
826	6' x 10' Utility Trailer	Public Works	2022	\$5,000
913	Freightliner FL70 w/ Altec 42' Bucket	Public Works	2022	\$100,000
915	Ford F450 Truck w/ Utility Body	Public Works	2022	\$56,000
2022 Vehicle & Equipment Replacement Cost:				\$659,000

City of West University Place, Texas
VEHICLE REPLACEMENT SCHEDULE 2020 - 2024

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT	SCHEDULED	ESTIMATED
		ASSIGNED	REPLACEMENT YEAR	REPLACEMENT COST
1	Ford Escape	Public Works	2023	\$35,000
133	Ford Interceptor Patrol - SUV	Police	2023	\$54,000
134	Ford Interceptor Patrol - SUV	Police	2023	\$54,000
135	Ford Interceptor Patrol - SUV	Police	2023	\$54,000
213	Trailer	Fire	2023	\$15,000
658	Trailer Mounted Pressure Washer	Public Works	2023	\$10,000
670	Volvo VHD w/Heil 2500 Durapack 25 yd body	Public Works	2023	\$327,000
819	Kubota Excavator - Model U45	Public Works	2023	\$70,000
821	Air Compressor - Ingersol Rand XP185WIR	Public Works	2023	\$22,000
822	20' Utility/Equip. Trailer	Public Works	2023	\$14,000
827	Enclosed Cargo Trailer - 20' Traffic Response	Public Works	2023	\$12,000
2023 Vehicle & Equipment Replacement Cost:				\$667,000
136	Ford Interceptor Patrol - SUV	Police	2024	\$54,000
137	Ford Interceptor Patrol - SUV	Police	2024	\$54,000
306	Ford Escape	Public Works	2024	\$3,400
550	F-450/550 Dump Truck	Public Works	2024	\$91,000
645	F-750 XLT w/Davis 5/6 Yd Dump Body	Public Works	2024	\$117,000
657	Intl 4300 M with Schwarze A7 Torndado Body	Public Works	2024	\$295,000
671	Volvo VHD w/Heil 2500 Durapack 25 yd body	Public Works	2024	\$328,000
705	F-350 XL Crewcab with Service Body	Public Works	2024	\$68,000
735	F-750 XLT Dump Truck	Public Works	2024	\$115,000
2024 Vehicle & Equipment Replacement Cost:				\$1,125,400

** 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.

2018 Financial Activity - In 2018, transfers from other funds are expected to be \$1,567,200 and total revenues are projected to be \$1,571,800. Total expenditures are expected to reach \$1,512,293.

2019 Budget - The 2019 Budget projects transfers from other funds amounting to \$1,617,100. Expenditures for operations are budgeted to be \$1,557,500.

ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)

The Administration Department is responsible for the efficient delivery of City technology services. The Information Technology Director has day-to-day responsibility for all City technology.

**ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)
MISSION**

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

**ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)
DIVISIONS**

Technology Management – Directs, supports and funds the city's use of technology to provide services. (2019 Budget - \$1,557,500)

**ADMINISTRATION DEPARTMENT
(TECHNOLOGY MANAGEMENT FUND) 2019 GOALS**

- * Continue the Detailed Design on the Virtual Gate Project with the initial start on construction in 2019
- * Support the enhancement and effectiveness of our webpage, including multi-media offerings
- * Support the continued enhancement and expansion of the Cartegraph Work Order System
- * Continue our Hi-Technology replacement plan by replacing 20% of the desktop inventory annually

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

- * Authorized full-time employees – 4 (2018 authorized full-time employees – 4).
- * Total budget – \$1,557,500 (2018 total budget – \$1,523,193).

**TECHNOLOGY MANAGEMENT FUND
ADMINISTRATION DEPARTMENT**

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
Administration					
Personnel	\$ 558,699	\$ 601,387	\$ 583,400	\$ 572,500	\$ 592,700
Operating charges	909,683	860,586	939,793	939,793	964,800
Total Department	\$ 1,468,382	\$ 1,461,973	\$ 1,523,193	\$ 1,512,293	\$ 1,557,500

Administration Staffing Schedule (Technology Management Fund)

POSITION	GRADE	2018 BUDGET	2019 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
Technology Management					
Information Technology Director	G41	1	1	112,207	190,753
IT Operations Manager	G32	1	1	89,541	143,266
Network Administrator	G23	1	1	61,802	92,703
IT Technician	G17	1	1	52,400	75,981
Total Technology Management Fund		4	4		

TECHNOLOGY MANAGEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
CHARGES TO OPERATING FUNDS					
TRANSFER FROM GENERAL FUND	\$ 1,342,250	\$ 1,301,100	\$ 1,394,100	\$ 1,394,100	\$ 1,435,500
TRANSFER FROM CAPITAL RESERVE FUND	132,000	-	-	-	-
TRANSFER FROM WATER & SEWER FUND	137,500	123,500	131,700	131,700	137,800
TRANSFER FROM SOLID WASTE FUND	56,500	45,800	41,400	41,400	43,800
SALE OF CITY PROPERTY	125	-	-	-	-
MISCELLANEOUS	-	3,159	-	-	-
EARNINGS ON INVESTMENTS	851	3,182	1,000	4,600	4,200
TOTAL REVENUES	1,669,226	1,476,741	1,568,200	1,571,800	1,621,300
EXPENDITURES					
REGULAR WAGES	\$ 350,619	\$ 365,570	\$ 395,700	\$ 395,800	\$ 415,500
ON CALL	5,370	4,560	5,500	2,800	2,800
OVERTIME	11,053	17,508	8,500	8,500	8,500
LONGEVITY	1,780	1,582	1,600	1,800	2,000
HEALTH & DENTAL	52,131	55,983	71,000	61,700	63,500
TMRS	49,670	55,276	58,000	57,900	57,200
FICA	27,046	27,874	29,900	30,300	30,400
WORKERS COMPENSATION	1,449	1,289	1,600	1,400	1,200
ALLOWANCES	12,960	11,367	9,800	10,600	9,800
OTHER BENEFITS	3,355	2,406	1,800	1,700	1,800
ACCUMULATED SICK LEAVE	-	310	-	-	-
ACCRUED VACATION	1,390	10,926	-	-	-
PENSION EXPENSE	39,242	44,234	-	-	-
OPEB EXPENSE	2,636	2,504	-	-	-
PERSONNEL	558,699	601,387	583,400	572,500	592,700
EQUIPMENT MAINTENANCE	46,005	33,287	20,000	20,000	20,000
HARDWARE & SOFTWARE MAINTENANCE					
CONTRACTS	439,615	523,157	537,873	537,873	600,000
TELE-COMMUNICATIONS & DATA & RADIO	212,513	223,245	264,120	264,120	227,000
SOFTWARE LICENSES	2,332	-	-	-	-
CONSULTANTS	6,191	21,834	15,000	15,000	15,000
TRAVEL & TRAINING	13,370	5,157	12,800	12,800	12,800
OTHER CONTRACTED SERVICES	35	12,146	-	-	-
TECHNOLOGY PROJECTS	89,662	12	-	-	-
HIGH TECHNOLOGY REPLACEMENTS	99,960	41,747	90,000	90,000	90,000
OPERATIONS	909,683	860,586	939,793	939,793	964,800
TOTAL EXPENDITURES	1,468,382	1,461,973	1,523,193	1,512,293	1,557,500
NET REVENUES (EXPENDITURES)	200,844	14,768	45,007	59,507	63,800
BEGINNING BALANCE	(200,816)	28	(5,197)	14,795	74,302
ENDING BALANCE	\$ 28	\$ 14,795	\$ 39,810	\$ 74,302	\$ 138,102

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund (ERF) began in 2011. The General Fund transferred excess reserves in 2012 and 2013 as seed funding for future equipment replacements. Additional funds from the EnerNOC, Inc. Demand Response Sales and Services Agreement are deposited into the ERF. The ERF is used to finance the purchase of equipment routinely used in providing the city's services.

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

2018 Financial Activity - In 2018, transfers from other funds are expected to be \$653,500 and total revenues are projected to be \$696,100. Total expenditures are expected to be \$400,000.

2019 Budget - Transfers from other funds in 2019 are expected to be \$575,400. The budgeted expenditures in 2019 are \$257,800, which is for the following purchases:

- * Fire – Self Contained Breathing Apparatus of \$121,000
- * PW-Facilities – Water Pump #1 and #2 for total of \$14,800
- * Parks-WURC – Diamond Brite pool finish of \$78,000
- * Parks-WURC – Recumbent Bike of \$5,400
- * Parks-WURC – Two treadmills for total of \$18,800
- * Parks-WURC – Two Moving Arms Ellipticals for total of \$15,300
- * Parks-WURC – Lily and Turtle Pad Resurfacing for total of \$4,500

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

EQUIPMENT REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
SALE OF CITY PROPERTY	\$ 6,500	\$ 507	\$ -	\$ 2,100	\$ -
MISCELLANEOUS	10,351	13,311	-	10,000	10,000
TRANSFER FROM GENERAL FUND	866,000	851,700	653,500	653,500	575,400
EARNINGS ON INVESTMENTS	4,742	13,450	4,100	30,500	28,200
TRANSFER FROM FIRE SPRECIAL REVENUE FUND	2,325	-	-	-	-
TRANSFER FROM SOLID WASTE FUND	-	-	-	-	-
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	-	-	-	-	-
TOTAL REVENUES	889,918	878,968	657,600	696,100	613,600
EXPENDITURES					
FURNITURE & FIXTURES	-	-	-	-	-
OTHER EQUIPMENT	-	12,596	439,100	400,000	257,800
CAPITAL PURCHASES RECLASSIFIED AS ASSET	137,809	74,153			
TOTAL EXPENDITURES	137,809	86,749	439,100	400,000	257,800
NET REVENUES (EXPENDITURES)	752,109	792,219	218,500	296,100	355,800
BEGINNING BALANCE	288,717	1,040,826	1,100,617	1,833,045	2,129,145
ENDING BALANCE	\$ 1,040,826	\$ 1,833,045	\$ 1,319,117	\$ 2,129,145	\$ 2,484,945

EQUIPMENT REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2020 - 2024

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Water pump built into chiller.	Facilities	2020	10,760.00
Compressors (1st comp purch-2004 - 2nd comp purch	General Svcs	2020	6,990.00
Becsys5	PARD- Colonial Park Pool	2020	6,720.00
Lady Alligator	PARD- Colonial Park Pool	2020	6,900.00
Umbrella 9"dia. F19pm	PARD- Colonial Park Pool	2020	7,495.00
4020 Marina Chaise Lounge (70)	PARD- Colonial Park Pool	2020	18,500.00
RayPak Pool Heater - CP	PARD- Colonial Park Pool	2020	32,400.00
UV System-6050	PARD- Colonial Park Pool	2020	60,500.00
Diamond Brite - CP	PARD- Colonial Park Pool	2020	127,680.00
Precor 835 Recumbent Bike (2)	PARD- Recreation Center	2020	5,915.00
Precor 833 EFX - Elliptical (fixed arms)	PARD- Recreation Center	2020	6,790.00
15" LCD TV (6)	PARD- Recreation Center	2020	6,885.00
Precor 833 TRM Treadmill (2-2)	PARD- Recreation Center	2020	18,850.00
UV System-6030	PARD- Recreation Center	2020	36,300.00
Clary UPS	Traffic	2020	8,065.00
Clary UPS	Traffic	2020	8,065.00
Clary UPS	Traffic	2020	8,065.00
Clary UPS	Traffic	2020	8,065.00
Clary UPS	Traffic	2020	8,065.00
Pedestrian Indicators	Traffic	2020	9,680.00
Pedestrian Indicators	Traffic	2020	9,680.00
Pedestrian Indicators	Traffic	2020	9,680.00
Pedestrian Indicators	Traffic	2020	9,680.00
Pedestrian Indicators	Traffic	2020	9,680.00
Signal Indication/Illumination	Traffic	2020	11,075.00
Signal Indication/Illumination	Traffic	2020	11,075.00
Signal Indication/Illumination	Traffic	2020	11,075.00
Signal Indication/Illumination	Traffic	2020	11,075.00
Signal Indication/Illumination	Traffic	2020	11,075.00
Traffic Light Poles (2) and Mast Arms (4) (non-decor	Traffic	2020	119,410.00
Traffic Light Poles (2) and Mast Arms (4) (non-decor	Traffic	2020	119,410.00
Traffic Light Poles (2) and Mast Arms (4) (non-decor	Traffic	2020	119,410.00
Traffic Light Poles (2) and Mast Arms (4) (non-decor	Traffic	2020	119,410.00
Traffic Light Poles (2) and Mast Arms (4) (non-decor	Traffic	2020	119,410.00

2020 Replacement Cost:	\$ 1,093,835
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RayPak Pool Heater	PARD- Recreation Center	2021	23,380.00
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2021 Replacement Cost:	\$ 23,380
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EQUIPMENT REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2020 - 2024

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
LifePack 15 cardiac monitor - Medic 1	Fire	2022	45,695.00
Lily Pad Entry Pads	PARD- Colonial Park Pool	2022	24,090.00
Wier Tennis Court Resurfacing	PARD- Park Maintenance	2022	8,360.00
Judson Park Lighting	PARD- Park Maintenance	2022	33,295.00
Wier Irrigation	PARD- Park Maintenance	2022	38,735.00
Precor 835 AMT (2)	PARD- Recreation Center	2022	18,570.00
Precor 833 TRM Treadmill (2)	PARD- Recreation Center	2022	18,910.00
Video Processors	Traffic	2022	6,720.00
Video Processors	Traffic	2022	6,720.00
Video Processors	Traffic	2022	6,720.00
Video Processors	Traffic	2022	6,720.00
Video Processors	Traffic	2022	6,720.00
2022 Replacement Cost:			\$ 221,255
PWPACK	Facilities	2023	7,790.00
IceFD	Facilities	2023	8,235.00
Air Handler #1 - CH	Facilities	2023	25,335.00
Air Handler #3 - CH	Facilities	2023	28,690.00
Air Handler #4	Facilities	2023	28,895.00
Air Handler #2 - CH	Facilities	2023	29,735.00
Submersible Pumps	General Svcs	2023	11,130.00
Whitt Johnson Irrigation	PARD- Park Maintenance	2023	37,690.00
Huffington Irrigation	PARD- Park Maintenance	2023	46,275.00
2023 Replacement Cost:			\$ 223,775
Pool Heater	Facilities	2024	42,065.00
Fabric for All Structures	PARD- Colonial Park Pool	2024	22,495.00
2024 Replacement Cost:			\$ 64,560

EMPLOYEE BENEFIT FUND

The Employee Benefit Fund facilitates accounting and oversight for the cost of health care, Worker Compensation, dental plans, employee tuition, and other benefits.

2018 Financial Activity - The city's Employee Benefit Fund revenue is anticipated to be at \$2.36 million to fund employee benefits and the administrative costs of providing those benefits. Charges to the operating funds are expected to be \$1.96 million and the balance of \$0.41 million comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be \$2.45 million, equal to appropriations.

2019 Budget - Charges to operating funds in the amount of \$2.21 million plus \$0.44 million from employee/retiree contributions and other miscellaneous earnings are budgeted. Expenditures are expected to be \$2.72 million, a 1.00% increase from the 2018 budgeted expenditures.

EMPLOYEE BENEFITS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
CHARGES TO OPERATING FUNDS:					
ER - HEALTH	\$ 1,205,060	\$ 1,309,281	\$ 1,523,500	\$ 1,280,000	\$ 1,443,600
ER - DENTAL	55,766	58,231	67,200	61,300	62,100
ER - LIFE	18,497	17,918	20,000	12,000	14,000
ER - DISABILITY	30,535	30,637	30,200	25,800	29,500
ER - WORKER'S COMPENSATION	108,483	115,365	131,200	122,150	126,100
ER - RETIREES	209,000	240,400	180,000	180,000	188,600
ER - OTHER BENEFITS	322,027	359,442	274,500	274,500	348,300
EMPLOYEE CONTRIBUTIONS:					
EE - HEALTH	243,469	285,508	316,800	304,100	336,800
EE - DENTAL	16,870	16,523	20,500	16,300	16,300
EE - VISION	13,104	13,395	14,500	13,900	13,100
RETIREE CONTRIBUTIONS	-	1,012	-	-	-
COBRA CONTRIBUTIONS	29,243	40,893	30,000	58,600	59,100
EARNINGS ON INVESTMENTS	5,721	8,146	3,000	16,200	15,000
TOTAL REVENUES	2,257,775	2,496,751	2,611,400	2,364,850	2,652,500
EXPENDITURES					
MEDICAL PREMIUMS - ACTIVE	1,571,458	1,644,374	1,840,300	1,688,000	1,780,400
MEDICAL PREMIUMS - RETIRED	127,683	117,792	180,000	143,500	158,600
MEDICAL PREMIUMS - COBRA	-	26,998	30,000	47,900	36,700
DENTAL PREMIUMS - ACTIVE	76,464	79,269	87,700	79,900	80,500
VISION PREMIUMS - ACTIVE	14,827	13,147	14,500	12,400	13,300
WORKER'S COMPENSATION	94,196	97,876	131,200	100,000	100,000
LIFE & AD&D, DISABILITY	49,851	53,687	50,600	48,000	50,800
UNEMPLOYMENT CLAIMS	3,567	84	10,000	10,000	10,000
HRA Costs	-	-	-	2,500	5,000
OTHER ADMINSTRATIVE COST	10,401	22,757	20,000	15,000	20,000
MEDICAL PREMIUMS - RETIREE DEPENDENT	2,399	-	40,000	-	-
HEALTH CARE REFORM UNFUNDED					
MANDATE	4,185	-	-	-	-
WELLNESS PROGRAM	8,332	17,812	22,000	10,000	20,000
ACCUMULATED SICK LEAVE	-	-	80,000	80,000	90,000
ACCRUED VACATION	-	-	40,000	40,000	60,000
RECRUITING & HIRING	17,186	16,894	24,000	15,000	25,200
EVENTS	14,203	12,646	20,000	20,000	15,000
AWARDS	2,619	1,307	3,000	3,000	3,000
TUITION	28,137	14,753	42,500	42,500	44,000
INCENTIVES	-	-	5,000	-	-
SOFTWARE LICENSES	-	-	-	-	17,200
CONSULTANTS	3,338	47,469	10,000	54,500	43,900
TRAVEL & TRAINING	6,409	1,791	10,000	7,000	-
TRANSFER TO GENERAL FUND	-	146,500	-	-	142,500
TRANSFER TO WATER & SEWER FUND	-	-	29,700	29,700	-
TOTAL EXPENDITURES	2,035,255	2,315,156	2,690,500	2,448,900	2,716,100
NET REVENUES (EXPENDITURES)	222,520	181,595	(79,100)	(84,050)	(63,600)
BEGINNING BALANCE	863,656	1,086,176	557,391	1,267,771	1,183,721
ENDING BALANCE	\$ 1,086,176	\$ 1,267,771	\$ 478,291	\$ 1,183,721	\$ 1,120,121

Summary Discussion

Special Revenue Funds are created to account for the proceeds from specific revenue sources that are restricted to expenditures for specific purposes. The City has ten active Special Revenue Funds in 2019:

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

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

THE COURT TECHNOLOGY FUND - The Court Technology Fund accounts for a \$4.00 fee added to traffic tickets issued in West University Place. State law restricts the use of the revenue generated by this fee to technology used to support the City's Municipal Court.

THE TREE REPLACEMENT FUND - City ordinances require that trees that are damaged destroyed or removed during construction be replaced. The Tree Replacement Fund accounts for funds paid by builders in lieu of planting replacement trees.

THE COURT SECURITY FUND - Similar to the Court Technology Fund, the Court Security Fund accounts for a \$3.00 fee added to traffic tickets issued in West University Place. Revenues generated by this fee can be used only to provide security for the building housing the Court.

THE METRO FUND – In 1999, The Metropolitan Transit Authority of Harris County (METRO) and West University Place entered into an interlocal, multi-year Congestion Mitigation/Traffic Management agreement. This agreement was modified and extended to December 2025 by the Harris County voters in November 2012. The payments from METRO are due not later than 30 days after each quarter. These funds are used for transportation related capital projects.

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

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

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

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

PARKS DONATION FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
EARNINGS ON INVESTMENTS	\$ 225	\$ 1,746	\$ 900	\$ 2,600	\$ 1,400
DONATIONS	72,824	226,514	42,700	46,000	45,500
MISCELLANEOUS - CULT & REC	255	-	-	-	-
TOTAL REVENUES	73,304	228,259	43,600	48,600	46,900
EXPENDITURES					
OPERATING SUPPLIES	29,266	12,017	146,900	6,000	65,000
FURNITURE & EQUIP <\$5000	-	-	-	-	12,200
CONSTRUCTION COSTS	25,959	56,806	-	126,400	-
TOTAL EXPENDITURES	55,224	68,823	146,900	132,400	77,200
NET REVENUES (EXPENDITURES)	18,080	159,436	(103,300)	(83,800)	(30,300)
BEGINNING BALANCE	21,427	39,507	218,510	198,943	115,143
ENDING BALANCE	\$ 39,507	\$ 198,943	\$ 115,210	\$ 115,143	\$ 84,843

FRIENDS OF WEST UNIVERSITY PARKS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
FRIENDS OF WEST U PARKS	\$ 352,387	\$ -	\$ 500,000	\$ 302,000	\$ -
EARNINGS ON INVESTMENTS	-	\$ 0	-	-	-
TOTAL REVENUES	<u>352,387</u>	<u>0</u>	<u>500,000</u>	<u>302,000</u>	<u>-</u>
EXPENDITURES					
CONSTRUCTION COSTS	<u>352,387</u>	<u>-</u>	<u>500,000</u>	<u>302,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>352,387</u>	<u>-</u>	<u>500,000</u>	<u>302,000</u>	<u>-</u>
NET REVENUES (EXPENDITURES)	-	0	-	-	-
BEGINNING BALANCE	611	611	30,823	611	611
ENDING BALANCE	<u>\$ 611</u>	<u>\$ 611</u>	<u>\$ 30,823</u>	<u>\$ 611</u>	<u>\$ 611</u>

COURT TECHNOLOGY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
MUNICIPAL COURT FINES	\$ 4,174	\$ 5,673	\$ 5,000	\$ 5,000	\$ 5,000
EARNINGS ON INVESTMENTS	0	32	-	100	-
TOTAL REVENUES	<u>4,174</u>	<u>5,705</u>	<u>5,000</u>	<u>5,100</u>	<u>5,000</u>
EXPENDITURES					
HARDWARE & SOFTWARE MAINTENACE					
CONTRACTS	-	-	-	-	-
OTHER CONTRACTED SERVICES	(561)	-	-	-	-
FURNITURE & EQUIP <\$5000	-	-	-	-	-
TOTAL EXPENDITURES	<u>(561)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET REVENUES (EXPENDITURES)	4,736	5,705	5,000	5,100	5,000
BEGINNING BALANCE	(4,282)	454	5,454	6,159	11,259
ENDING BALANCE	<u>\$ 454</u>	<u>\$ 6,159</u>	<u>\$ 10,454</u>	<u>\$ 11,259</u>	<u>\$ 16,259</u>

TREE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
OTHER FEES AND PERMITS	\$ 73,091	\$ 45,450	\$ 40,000	\$ 30,000	\$ 30,000
EARNINGS ON INVESTMENTS	1,301	2,127	900	4,100	3,800
TOTAL REVENUES	<u>74,392</u>	<u>47,577</u>	<u>40,900</u>	<u>34,100</u>	<u>33,800</u>
EXPENDITURES					
TREE REPLACEMENT OPERATING EXPENDITURES	<u>35,587</u>	<u>12,670</u>	<u>33,000</u>	<u>33,000</u>	<u>35,000</u>
TOTAL EXPENDITURES	<u>35,587</u>	<u>12,670</u>	<u>33,000</u>	<u>33,000</u>	<u>35,000</u>
NET REVENUES (EXPENDITURES)	38,805	34,907	7,900	1,100	(1,200)
BEGINNING BALANCE	185,970	224,775	228,075	259,682	260,782
ENDING BALANCE	<u>\$ 224,775</u>	<u>\$ 259,682</u>	<u>\$ 235,975</u>	<u>\$ 260,782</u>	<u>\$ 259,582</u>

COURT SECURITY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
MUNICIPAL COURT FINES	\$ 3,119	\$ 4,329	\$ 4,500	\$ 4,800	\$ 4,500
EARNINGS ON INVESTMENTS	287	412	150	700	600
TOTAL REVENUES	<u>3,406</u>	<u>4,741</u>	<u>4,650</u>	<u>5,500</u>	<u>5,100</u>
EXPENDITURES					
REGULAR WAGES	-	-	-	7,000	7,250
FURNITURE & EQUIP <\$5000	-	4,576	15,000	500	1,500
TOTAL EXPENDITURES	<u>-</u>	<u>4,576</u>	<u>15,000</u>	<u>7,500</u>	<u>8,750</u>
NET REVENUES (EXPENDITURES)	3,406	165	(10,350)	(2,000)	(3,650)
BEGINNING BALANCE	41,634	45,040	40,701	45,204	43,204
ENDING BALANCE	<u>\$ 45,040</u>	<u>\$ 45,204</u>	<u>\$ 30,351</u>	<u>\$ 43,204</u>	<u>\$ 39,554</u>

METRO FUND**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
METRO	\$ 525,681	\$ 532,336	\$ 568,000	\$ 544,500	\$ 555,500
EARNINGS ON INVESTMENTS	784	1,361	650	2,000	1,800
TOTAL REVENUES	<u>526,465</u>	<u>533,697</u>	<u>568,650</u>	<u>546,500</u>	<u>557,300</u>
EXPENDITURES					
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	500,000	500,000	732,000	732,000	600,000
TOTAL EXPENDITURES	<u>500,000</u>	<u>500,000</u>	<u>732,000</u>	<u>732,000</u>	<u>600,000</u>
NET REVENUES (EXPENDITURES)	26,465	33,697	(163,350)	(185,500)	(42,700)
BEGINNING BALANCE	205,611	232,076	277,876	265,773	80,273
ENDING BALANCE	<u>\$ 232,076</u>	<u>\$ 265,773</u>	<u>\$ 114,526</u>	<u>\$ 80,273</u>	<u>\$ 37,573</u>

POLICE FORFEITED PROPERTY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
FORFEITED PROPERTY	\$ 3,501	\$ 18,333	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	10	118	50	400	400
TOTAL REVENUES	<u>3,511</u>	<u>18,451</u>	<u>50</u>	<u>400</u>	<u>400</u>
EXPENDITURES					
OPERATING SUPPLIES	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET REVENUES (EXPENDITURES)	3,511	18,451	50	400	400
BEGINNING BALANCE	4,967	8,478	4,578	26,929	27,329
ENDING BALANCE	<u>\$ 8,478</u>	<u>\$ 26,929</u>	<u>\$ 4,628</u>	<u>\$ 27,329</u>	<u>\$ 27,729</u>

POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
STATE GRANT	\$ 2,074	\$ 2,035	\$ 2,000	\$ -	\$ -
EARNINGS ON INVESTMENTS	38	168	60	300	300
CLASS FEES	-	-	-	-	-
TOTAL REVENUES	<u>2,112</u>	<u>2,203</u>	<u>2,060</u>	<u>300</u>	<u>300</u>
EXPENDITURES					
TRAINING SUPPLIES	-	-	2,000	-	-
TRAVEL & TRAINING	1,250	-	-	-	-
TOTAL EXPENDITURES	<u>1,250</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
NET REVENUES (EXPENDITURES)	862	2,203	60	300	300
BEGINNING BALANCE	16,406	17,268	16,403	19,471	19,771
ENDING BALANCE	<u>\$ 17,268</u>	<u>\$ 19,471</u>	<u>\$ 16,463</u>	<u>\$ 19,771</u>	<u>\$ 20,071</u>

FIRE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
STATE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
SETRAC	2,325	-	-	-	-
EARNINGS ON INVESTMENTS	5	60	-	200	-
DONATIONS	9,159	5,223	-	-	-
TRANSFER FROM GENERAL FUND	206	-	-	-	-
TOTAL REVENUES	11,695	5,283	-	200	-
EXPENDITURES					
OPERATING SUPPLIES	-	4,394	-	-	-
HEAVY EQUIPMENT	2,500	-	-	-	-
TRANSFER TO EQUIPMENT REPLACEMENT FUND	2,325	-	-	-	-
TOTAL EXPENDITURES	4,825	4,394	-	-	-
NET REVENUES (EXPENDITURES)	6,869	889	-	200	-
BEGINNING BALANCE	2,388	9,257	12,425	10,147	10,347
ENDING BALANCE	\$ 9,257	\$ 10,147	\$ 12,425	\$ 10,347	\$ 10,347

GOOD NEIGHBOR FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
EARNINGS ON INVESTMENTS	\$ 19	\$ 29	\$ -	\$ 100	\$ -
DONATIONS	350	995	800	-	-
TOTAL REVENUES	<u>369</u>	<u>1,024</u>	<u>800</u>	<u>100</u>	<u>-</u>
EXPENDITURES					
COMMUNITY RELATIONS	-	-	2,500	-	2,500
BOARDS AND COMMITTEES	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
NET REVENUES (EXPENDITURES)	369	1,024	(1,700)	100	(2,500)
BEGINNING BALANCE	2,591	2,960	3,100	3,984	4,084
ENDING BALANCE	<u>\$ 2,960</u>	<u>\$ 3,984</u>	<u>\$ 1,400</u>	<u>\$ 4,084</u>	<u>\$ 1,584</u>

Summary Discussion

Capital Project Funds are used to account for the purchase or construction of equipment, property and buildings. Capital projects accounted for in these funds are characterized by their cost (normally exceeding \$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. West University Place has four active capital project funds which will be reduced to three in 2019 with the elimination of the capital reserve fund.

CAPITAL PROJECT FUND

The Capital Project Fund is used to account for projects associated with the city's Capital Improvement Program. Funding for projects financed in this fund comes from transfers from the Capital Reserve Fund and bond proceeds. With the elimination of the Capital Reserve Fund in 2019, excess general fund reserves will flow straight into this fund.

CAPITAL RESERVE FUND

The Capital Reserve Fund serves as a pass-through fund and accounts for funds set aside by the City Council to help finance future capital projects. The city targets excess reserves in its General Fund and transfers any surplus to the Capital Reserve Fund. This pass-through fund will be eliminated in 2019 with the excess reserves flowing straight to the Capital Project fund.

TRANSPORTATION IMPROVEMENT FUND

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

WATER AND SEWER CAPITAL 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.

CAPITAL PROJECT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
FRIENDS OF WEST U PARKS	\$ 20,918	\$ -	\$ -	\$ -	\$ -
FEMA REIMBURSEMENT	-	-	-	57,375	-
EARNINGS ON INVESTMENTS	1,401	1,388	4,000	6,400	6,000
TRANSFER FROM GENERAL FUND	-	-	200,000	200,000	-
TRANSFER FROM CAPITAL RESERVE FUND	325,000	200,000	649,505	649,505	6,968
FUTURE BOND PROCEEDS	-	-	675,000	-	2,140,000
TOTAL REVENUES	347,319	201,388	1,528,505	913,280	2,152,968
EXPENDITURES					
PROJECT EXPENDITURES					
Facilities Master Plan	75	-	-	-	-
WURC Garage Door Repairs	2,961	-	-	-	-
Connect all Generators to Network	15,119	-	-	-	-
WURC Locker Room Floor Refinishing	17,600	-	-	-	-
Admin Conference/Jury Room Sound Masking	2,921	-	-	-	-
Replace Community Building/Senior Services HVAC Units	11,308	-	-	-	-
Animal Control Shelter	13,031	7,089	38,000	2,800	60,000
Library Renovations	196,535	93,170	-	-	-
Milton Street Pump Station Climate Control	17,721	-	-	-	-
Traffic Signals Battery Backup Replacement	6,000	-	-	-	-
Replace Traffic Control Office HVAC	6,788	-	-	-	-
Virtual Gate-start Phase 1	-	-	675,000	107,500	2,140,000
WURC Westside Concrete Parking Lot	-	-	500,000	400,000	100,000
PW Maintenance Parking Lot/Wash Bay	-	-	175,000	175,000	-
Emergency Operations Storage Building	-	-	30,000	-	-
TOTAL EXPENDITURES	290,059	100,259	1,418,000	685,300	2,300,000
BEGINNING BALANCE	62,627	119,887	185,387	221,017	448,997
ENDING BALANCE	\$ 119,887	\$ 221,017	\$ 295,892	\$ 448,997	\$ 301,965

*Proposed budget includes roll over of projects expected to spend in 2019

CAPITAL RESERVE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
EARNINGS ON INVESTMENTS	\$ 2,809	\$ 4,568	\$ -	\$ 3,901	\$ -
TRANSFER FROM GENERAL FUND	500,000	500,000	-	-	-
TOTAL REVENUES	<u>502,809</u>	<u>504,568</u>	<u>-</u>	<u>3,901</u>	<u>-</u>
EXPENDITURES					
TRANSFER TO CAPITAL PROJECTS FUND	325,000	200,000	649,505	649,505	6,968
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	132,000	-	-	-	-
TOTAL EXPENDITURES	<u>457,000</u>	<u>200,000</u>	<u>649,505</u>	<u>649,505</u>	<u>6,968</u>
BEGINNING BALANCE	<u>302,196</u>	<u>348,005</u>	<u>650,405</u>	<u>652,572</u>	<u>6,968</u>
ENDING BALANCE	<u>\$ 348,005</u>	<u>\$ 652,572</u>	<u>\$ 900</u>	<u>\$ 6,968</u>	<u>\$ -</u>

TRANSPORTATION IMPROVEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
FEMA REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,173,750
SOUTHSIDE PLACE	-	-	-	-	58,125
EARNINGS ON INVESTMENTS	6,256	12,288	5,000	25,100	23,200
FEDERAL GRANT	-	-	1,120,000	176,000	800,000
TRANSFER FROM METRO GRANT FUND	500,000	500,000	732,000	732,000	600,000
FUTURE BOND PROCEEDS	-	-	-	-	833,125
TOTAL REVENUES	<u>506,256</u>	<u>512,288</u>	<u>1,857,000</u>	<u>933,100</u>	<u>3,488,200</u>
PROJECT EXPENDITURES					
Library Renovations	3,375	-	-	-	-
Southwestern Street Inlets	6,767	-	-	-	-
City Wide Drainage Study	-	11,101		34,900	-
Kilmarnock retaining wall replacement	-	-	100,000	100,000	-
Roadway repairs/overlay/replacement	-	-	150,000	150,000	150,000
Buffalo Speedway	-	120,082	2,724,000	462,900	2,400,000
Weslayan Rd repairs	-	78,701	-	-	-
Auden Shared Drainage System- Design					465,000
TOTAL EXPENDITURES	<u>10,142</u>	<u>209,884</u>	<u>2,974,000</u>	<u>747,800</u>	<u>3,015,000</u>
BEGINNING BALANCE	<u>690,726</u>	<u>1,186,840</u>	<u>1,510,995</u>	<u>1,489,244</u>	<u>1,674,544</u>
ENDING BALANCE	<u>\$ 1,186,840</u>	<u>\$ 1,489,244</u>	<u>\$ 393,995</u>	<u>\$ 1,674,544</u>	<u>\$ 2,147,744</u>

*Proposed budget includes roll over of projects
expected to spend in 2019

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

	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUES					
EARNINGS ON INVESTMENTS	\$ 14,987	\$ 13,500	\$ 12,000	\$ 22,300	\$ 20,600
TRANSFER FROM WATER & SEWER FUND	700,000	-	900,000	900,000	900,000
TOTAL REVENUES	<u>714,987</u>	<u>13,500</u>	<u>912,000</u>	<u>922,300</u>	<u>920,600</u>
PROJECT EXPENDITURES					
Automated Meter Reading	87,727	-	-	-	-
Water Well Rehabilitation	196,503	-	-	-	-
Belt Filter Press Replacement	346,057	51,327	-	-	-
Lift Station Renovations #8-12	-	11,669	-	215,300	-
Milton Street GST Rehabilitation	113,916	-	-	-	-
WWTP Outfall Relocation	6,074	104,253	-	-	-
Bissonnet Water Line Replacement (Buffalo To Kirby)	-	-	-	650,000	-
WWTP Clarifier Replacement	-	396,146	-	-	-
WWTP Aeration Basin monitoring equipment	-	15,751	-	2,400	-
WWTP Fencing	-	-	-	-	60,000
Sewer Inflow & Infiltration Detection/Reduction	-	-	50,000	50,000	-
Bufalo Speedway Reconstruction	-	14,495	-	-	-
WWTP Weir Replacement	-	-	200,000	-	400,000
WWTP Floodwater Protection	-	-	125,000	-	50,000
Water System Chlorination Upgrades	-	-	380,000	200,000	180,000
WWTP Efficiency Study					90,000
WWTP Lighting Replacement					115,000
Liftstations 1-12 Lining Project					25,000
TOTAL EXPENDITURES	<u>750,278</u>	<u>593,640</u>	<u>755,000</u>	<u>1,117,700</u>	<u>920,000</u>
NET REVENUES (EXPENDITURES)	(35,290)	(580,140)	157,000	(195,400)	600
BEGINNING BALANCE	<u>1,896,034</u>	<u>1,860,744</u>	<u>427,343</u>	<u>1,280,604</u>	<u>1,085,204</u>
ENDING BALANCE	<u>\$ 1,860,744</u>	<u>\$ 1,280,604</u>	<u>\$ 584,343</u>	<u>\$ 1,085,204</u>	<u>\$ 1,085,804</u>

*Proposed budget includes roll over of projects expected to spend in 2019

City of West University Place
Harris County, Texas

Ordinance No. 2055

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019; 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, 2019 and ending December 31, 2019; 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, 2019 and ending December 31, 2019, as finally submitted to the City Council by the City Manager of said City (a copy of which is on file in the City Secretary's office and on the City's website) be, and the same is in all things, adopted and approved as the budget estimate of all the current expenses as

well as the fixed charges against said City for the fiscal year beginning January 1, 2019, and ending December 31, 2019.

Section 3. That the sum of NINETEEN MILLION NINE HUNDRED TWO THOUSAND ONE HUNDRED THIRTY-FIVE AND NO/100 DOLLARS (\$19,902,135) is hereby appropriated out of the General Fund for the payment of operating expenses and capital outlay of the City Government.

Section 4. That the sum of EIGHT MILLION EIGHT HUNDRED EIGHTY-NINE THOUSAND FOUR HUNDRED NINETY-TWO AND NO/100 DOLLARS (\$8,889,492) is hereby appropriated out of the General Fund Debt Service for the purpose of paying the accruing interest and redeeming the Serial Bonds as they mature on the General Fund Debt Service Bonds.

Section 5. That the sum of SEVEN MILLION EIGHT HUNDRED EIGHTY-THREE THOUSAND EIGHT HUNDRED EIGHTY-EIGHT AND NO/100 DOLLARS (\$7,883,888) is hereby appropriated out of the Water and Sanitary Sewer System for the payment of operating expenses and capital outlay and for the purpose of paying the accruing interest and redeeming the Serial Bonds as they mature on the Water and Sanitary Sewer Fund Debt Service Bonds.

Section 6. That the sum of ONE MILLION EIGHT HUNDRED TWENTY-ONE THOUSAND ONE HUNDRED AND NO/100 DOLLARS (\$1,821,100) is hereby appropriated out of the Solid Waste Fund for the payment of operating expenses and capital outlay of the municipally owned Solid Waste Collection System.

Section 7. That the sum of TWO MILLION SEVEN HUNDRED SIXTEEN THOUSAND ONE HUNDRED AND NO/100 DOLLARS (\$2,716,100) is hereby appropriated out of the Employee Benefit Fund for the payment of operating expenses for the health benefits of the employees.

Section 8. That the sum of TWO HUNDRED SIX THOUSAND AND NO/100 DOLLARS (\$206,000) is hereby appropriated out of the Vehicle Replacement Fund for the capital outlay for Vehicle Replacement Activities.

Section 9. That the sum of ONE MILLION FIVE HUNDRED FIFTY-SEVEN THOUSAND FIVE HUNDRED AND NO/100 DOLLARS (\$1,557,500) is hereby appropriated out of the Technology Management Fund for operating expenses and

capital outlay for Technology Fund Activities.

Section 10. That the sum of TWO HUNDRED FIFTY-SEVEN THOUSAND EIGHT HUNDRED AND NO/100 DOLLARS (\$257,800) is hereby appropriated out of the Equipment Replacement Fund for operating expenses and capital outlay for Equipment Replacement Fund Activities.

Section 11. That this ordinance approving and adopting the Budget is made in all things in accordance with the terms and provisions of the City Charter of the City of West University Place, Texas and the laws of the State of Texas and shall be interpreted and construed in compliance therewith.

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

Section 13. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the application of such word, phrase, clause, sentence, paragraph, section, or other part of this ordinance to any other persons or circumstances, shall be affected thereby.

Section 14. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local Government Code, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

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

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

PASSED, APPROVED, ADOPTED AND SIGNED ON, this 15th day of October, 2018.

SIGNED:



Susan Sample, Mayor




Thelma Gilliam, City Secretary

RECOMMENDED:



M. Christopher Peifer, City Manager

REVIEWED:



Alan Petrov, City Attorney

City of West University Place
Harris County, Texas

Ordinance No. 2056

AN ORDINANCE LEVYING AND ASSESSING AD VALOREM TAXES FOR TAX YEAR 2018; CONFIRMING AND GRANTING EXEMPTIONS; CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; AND DECLARING AN EMERGENCY..

WHEREAS, The City of West University Place, Texas (the "City") has bonds outstanding which are payable from ad valorem taxes; and

WHEREAS, although the ordinances authorizing such bonds contain general levies of taxes, it is necessary for the City Council to fix a specific rate of tax for tax year 2018, based on the City's appraisal rolls for tax year 2018 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

WHEREAS, the 2018 tax rate must not only provide funds sufficient for debt service on the City's bonds, but must also provide for maintenance and operation of the City;

WHEREAS, the assessor and collector of the City ("Assessor") has certified an anticipated collection rate to the City Council, has performed the calculations required by Section 26.04 of the Texas Tax Code, has reported the tax rate and other information required to be reported to the City Council and has published the information required to be published, having been designated to do so by the City Council; and

WHEREAS, all other preparatory steps for the adoption of a tax rate have been taken, as required by law;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST UNIVERSITY PLACE, TEXAS:

Section 1. The matters and facts set out in the preamble of this ordinance are found and determined to be true and correct, and the City Council adopts, confirms, and ratifies all of the calculations, publications, notices, and other preparatory steps preceding the consideration of this ordinance.

Section 2. The City Council hereby levies, assesses and adopts the following tax rate per \$100 valuation for tax year 2018, such tax being levied and assessed

upon all property subject to taxation by the City:

\$0.19277 For the purposes of maintenance and operations

\$0.12403 For the purposes of debt service

\$0.31680 Total tax rate.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.84 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.63.

Section 3. Such tax is hereby levied and assessed in accordance with the terms and provisions of Article VIII of the City Charter and the Constitution and laws of the State of Texas, and such levy and assessment are made to provide funds for the 2019 budget of the City for the purposes indicated, including maintenance, operations and debt service for that budget period. However, this section does not prohibit the use of tax proceeds for other lawful purposes.

Section 4. The Assessor is hereby directed to assess and collect taxes on all property subject to taxation by the City on the basis of 100% of the assessed valuation thereof at the rate set by this ordinance. The taxes levied hereby shall be delinquent after January 31, 2019.

Section 5. The Finance Director or designee for the City of West University Place is hereby appointed auditor of any refunds of overpayments or erroneous payments under the terms of Section 31.11(a) of the Texas Property Tax Code.

Section 6. The City Council hereby confirms and re-grants the following exemptions, subject to the legal requirements applicable to each exemption:

(A) \$185,000.00 of the appraised value of the residence homestead of an individual who is disabled or who is 65 years of age or older.

(B) The statutory exemption for each disabled veteran.

Section 7. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

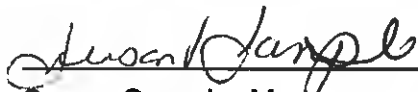
Section 8. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the application of such word, phrase, clause, sentence, paragraph, section, or other part of this ordinance to any other persons or circumstances, shall be affected thereby.

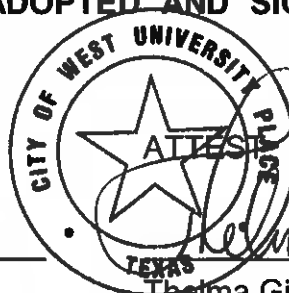
Section 9. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local Government Code, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

Section 10. The public importance of this measure and the requirements of the law create an emergency and an urgent public necessity requiring that this Ordinance be passed and take effect as an emergency measure, and a state of emergency is hereby declared, and this Ordinance is accordingly passed as an emergency measure and shall take effect immediately upon adoption and signature.

PASSED, APPROVED, ADOPTED AND SIGNED ON, this 15th day of October, 2018.

SIGNED:


Susan Sample, Mayor




Thelma Gilliam, City Secretary

RECOMMENDED:


M. Chris Peifer, City Manager

REVIEWED:


Alan Petrov, City Attorney