



City of
**West University
Place**



2021 ADOPTED BUDGET

City of West University Place

Fiscal Year 2021

Budget Cover Page

September 28, 2020

This budget will raise less revenue from property taxes than last year's budget by an amount of \$410,707 which is a 2.04 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$202,494.

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

FOR: Bob Higley, Mayor Kevin Trautner, Mayor Pro Tem
 John Barnes, Council Member Lauri Lankford, Council Member
 Ed Sobash, Council Member

AGAINST:
PRESENT and not voting:
ABSENT:

Property Tax Rate Comparison

	2020-2021	2019-2020
Property Tax Rate:	\$0.294066	\$0.309210
No New Revenue Tax Rate:	\$0.302944	\$0.302640
No New Revenue Maintenance & Operations Tax Rate:	\$0.185973	\$0.184790
Voter Approval Tax Rate:	\$0.294066	\$0.319090
Debt Rate:	\$0.101584	\$0.119520

Total debt obligation for City of West University Place secured by property taxes:
 \$68,488,426

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CITY OF WEST UNIVERSITY PLACE ANNUAL BUDGET | **2021**

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 2021 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 2021 Annual Operating Budget functions as a tool, formally communicating the City's financial and operating plan for the coming year.

FORMAT

The 2021 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 2021 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 2021. 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 2021. Detailed schedules compare the department's finances over several years, plus information about staffing.

September 28, 2020

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

RE: City Manager's 2021 Budget

Honorable City Council,

In compliance with State of Texas law, the City's charter, and good management practices, I am pleased to present the 2021 Annual Operating Budget for the City of West University Place. This budget allows the City to maintain our superior levels of service for our residents and our focus on public safety, while also enhancing our vital infrastructure. This is despite external issues caused by both the COVID-19 pandemic's impact on operations and State of Texas efforts to limit municipalities' abilities to self-govern through the implementation of Senate Bill 2 revenue caps. In spite of those issues, this budget builds on the City Council's strategic vision and goals to proactively address the city's needs and to continue delivering vital services to residents.

Considering that our city is built out and is 98% residential, maintaining our high service levels and healthy community is paramount to maintaining our primary funding source for City services. The 2021 budget was prepared in the context of the significant impact that the COVID-19 pandemic has had on City operations and revenues, as well as on residents' lives. Our beautiful parks and high-quality recreational programming have long been a point of pride for residents. Unfortunately, COVID-19 has impacted our ability to safely provide the same programming as in years past, consequently impacting both our residents' quality of life and the City revenues that were anticipated for this year. While these effects cannot be ignored, this budget reflects the City's belief that 2021 will serve as a transition year, as we build back toward normalcy and hopefully return to pre-COVID operational levels in 2022. This consistent approach helps to prevent unintended consequences in future budget cycles as services and operations are assessed.

In addition, this budget reflects the difficulties imposed on the City by the State of Texas through the passage of Senate Bill 2. This bill, which directly limits a City's ability to fund enhancements to City-provided services, introduced revenue caps that will impact the City of West University Place in 2021.

Despite these external complications, the City was able to lower the adopted tax rate for the second year in a row, decreasing it by 5% from \$0.309210 to \$0.294066 per \$100 assessed value. In addition, the City managed to avoid increasing water, sewer, or solid waste fees for residents this year, although increases will likely be necessary in 2022. This is while continuing to provide our core services for residents, and investing in the future of our community.

The objectives of this 2021 budget are to:

1. Maintain our position as one of the nation's most desirable places to live
2. Implement the approved policy and management agendas
3. Continue our superior City-delivered services in a reliable, efficient, and safe manner
4. Review all expenditures and ensure that our City remains financially sound
5. Minimize tax and rate increases
6. Actively seek new funding sources for capital projects and services
7. Adopt an operating budget that is balanced and fair to all taxpaying homeowners

This budget also:

1. Lowers the adopted tax rate by \$1.5 cents to \$0.294066/\$100 assessed value
2. Avoids increasing sewer, water, or solid waste fees
3. Updates the City's strategic vision and goals
4. Restructures existing positions to improve service delivery and efficiency
5. Adds a Communications Coordinator position in order to improve citywide communications with our residents and customers
6. Invests in our dedicated/restricted funds for the replacement of equipment, vehicles, and technology
7. Continues our investment in city infrastructure replacement and maintenance (such as for water, sewer, streets, sidewalks, and storm drainage)
8. Provides for initiatives to enhance communication and marketing
9. Funds the following Community Improvement Projects:
 - a) Construction of the final phase for the Virtual Gate Project
 - b) Construction design for planned improvements to the Wastewater Treatment Plant
 - c) Replacement of HVAC units in the City's server room
 - d) Development of a Facilities Master Plan
 - e) Construction design for the streets and citywide drainage improvements
 - f) Construction of street replacement and drainage improvement along Buffalo Speedway
 - g) Condition assessment for streets and sidewalks
 - h) Street maintenance to remove water ponding issues

Political Conditions

This 2021 budget anticipates continued pressure in the years to come from the State of Texas, which is currently casting blame for high property taxes on local governments. The end result is a continued assault on West U's ability to self-govern and to fund and enhance the services that are desired and expected by our residents. We began to feel the impacts of these State-imposed budget restrictions last year, as State legislation cut funding from the collection of franchise fees from utility services and also allowed wireless carriers to install micro cell towers (5G deployment) in the City's right-of-ways with minimal compensation to the public.

This year began an even bigger issue for local, county, and special districts – that of revenue caps. West U is faced with a revenue cap of 3.5%, meaning that we can only increase revenue from property taxes by 3.5% over the prior year without requiring a vote. Although this amount is currently higher than today's inflation, the imposed limit will cause issues down the road when it

comes time to add or enhance services and/or employees to meet the City's needs. Lastly, there are already rumblings by some State legislators that Senate Bill 2 needs to be adjusted and tweaked, which I interpret as continued restrictions to our ability to fund the services expected by our residents and to use Certificates of Obligation (COs) for long-term funding.

Economic Condition and Outlook

The economy in Texas, and in Houston, has been severely impacted by the ongoing COVID-19 pandemic. While the sales tax is a small portion of our budget, we have seen increases in revenues associated with the fact that more residents are staying at home and shopping online. The recent ruling in *South Dakota v. Wayfair Inc.* now requires online retailers above a certain threshold to collect and remit taxes to the agency where the transaction was physically completed.

After our economic downturn in 2020, our expectation is that 2021 will be a year of transition as we start a return to normalcy. Our 2021 budget reflects this belief, funding normal services in 2021 while anticipating lower than normal revenue in parks & recreation and public safety services. Our expectation is that, by 2022, we will be back to our pre-COVID operations and will be providing the safe and reliable level of programming that our residents have come to expect. Thankfully, the City is well positioned for a return to pre-pandemic conditions, with its enviable residential neighborhoods helping West U remain one of the most desirable places to live and raise a family.

Despite the problems of 2020, West U's appraised valuation continues to hold strong, due in large part to our safe community, location, and small-town feel; our excellent elementary school, outstanding parks, and green spaces; and our access to modern amenities and recreational opportunities.

These factors, along with our consistent fiscal policies that keep the City financially sound with a triple-A (AAA) bond rating, enable the City of West University Place to fund the superior services that are valued and expected by our community.

BUDGET OVERVIEW

Revenues

Total projected revenues for 2021 are \$56.43 million, which is 28% less than the previous year. This decrease reflects an expectation that COVID-19 will continue to impact City operations in 2021, mainly in the areas of parks & recreation and public safety. Projected revenues are also reduced because of a lower debt service tax rate and bonds proceeds for the \$25.7 million that were budgeted in 2020 and not 2021.

In addition, this budget transfers \$2.7 million from the Water & Sewer Fund to Water and Sewer Capital Projects. This is \$1.8 million more than is annually transferred to fund water and sewer projects, and reflects the cost to begin design work to implement the Wastewater Treatment Plant Master Plan.

City of West University Place, Texas REVENUES BY FUND TYPE, 2017 - 2021							
Type of Funds	Adopted 2017	Adopted 2018	Adopted 2019	Adopted 2020	Adopted 2021	\$ Increase / (Decrease) from 2020	% Increase / Decrease from 2020
General Fund	\$18,178,923	\$19,123,077	\$19,941,318	\$21,069,598	\$21,009,728	(\$59,870)	-0.28%
Restricted Operations	\$1,126,300	\$1,165,710	\$648,800	\$1,173,900	\$944,800	(\$229,100)	-19.52%
Restricted CIP	\$1,211,500	\$4,297,505	\$6,561,768	\$37,108,200	\$17,059,619	(\$20,048,581)	-54.03%
Debt Service	\$8,954,769	\$8,850,034	\$8,893,592	\$9,047,724	\$7,250,124	(\$1,797,600)	-19.87%
Water & Sewer	\$7,240,000	\$8,011,585	\$7,982,000	\$8,205,900	\$8,365,500	\$159,600	1.94%
Solid Waste	\$1,654,000	\$1,757,600	\$1,761,000	\$1,797,000	\$1,795,900	(\$1,100)	-0.06%
Total Budgeted Revenues	\$38,365,492	\$43,205,511	\$45,788,478	\$78,402,322	\$56,425,671	(\$21,976,651)	-28.03%

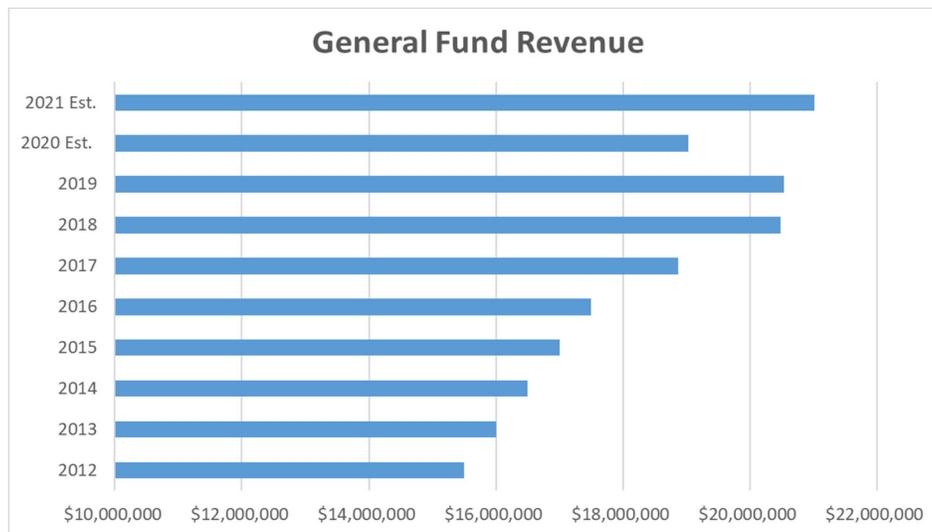
Revenue Actions

The 2021 budget adopts the following revenue items:

- Reduce the adopted tax rate by 5% from \$0.309210 to \$0.294066 per \$100 assessed value
- Maintain the current water and sewer fees
- Maintain the current solid waste fee
- Estimate that Parks & Recreation revenue will be approximately 70% of normal years

General Fund Revenues

General Fund Revenues are projected to be \$21 million, a decrease of \$60 thousand or about 0.3% less than was budgeted the previous year. The primary reasons for the decrease are reductions in investment earnings and other impacts of the ongoing COVID-19 pandemic.



Despite this, the budget projects to maintain an unassigned ending General Fund balance of \$9.65 million. This is well above the budgeted reserve requirement of \$4.2 million, calculated at 20% of the General Fund’s budgeted operating revenues. This 2021 budget plans for an increase of the reserves to 30% (\$6.3 million). This healthy reserve allows the City to maintain the 20% reserves to ensure our excellent AAA credit rating, while providing an additional 10% working reserve for emergency and natural disasters.

Expenditures

This 2021 budget estimates \$43.44 million of expenditures, including:

Operations	\$32.78 million
Capital Improvement Plan (CIP)	3.09 million
Debt Service	7.57 million

City of West University Place, Texas							
2017 - 2021 BUDGET EXPENDITURES COMPARISON							
	Adopted 2017	Adopted 2018	Adopted 2019	Adopted 2020	Adopted 2021	\$ Increase / (Decrease) from 2020	% Increase / (Decrease) from 2020
Operations	\$28,434,895	\$29,323,500	\$29,134,535	\$30,930,485	\$32,784,270	\$1,853,785	5.99%
Capital Improvements (CIP)	\$1,055,000	\$5,147,000	\$6,235,000	\$38,548,169	\$3,090,000	(\$35,458,169)	-91.98%
Debt Service	\$10,117,272	\$10,050,279	\$10,085,530	\$10,231,966	\$7,568,394	(\$2,663,572)	-26.03%
Total Budget	\$39,607,167	\$44,520,779	\$45,455,065	\$79,710,620	\$43,442,664	(\$36,267,956)	-45.50%

Overall, expenditures are recommended at \$36.27 million less than in the adopted 2020 budget, with the majority of the reduction coming from fewer new large capital projects. Capital Improvements consists of all new CIP projects budgeted for this year, not including those rolled over from previous budget cycles. This is as we continue to implement CIP priorities such as the Buffalo Speedway improvements, the Virtual Gate project and the Citywide Streets and Drainage project.

Operations consists of all City-provided services, and includes expenditures from the General, Water and Sewer, Solid Waste, and Special Revenue (Restricted Operations) funds, without the Water and Sewer debt payment portion. These funds are estimated to increase 6% compared to the adopted 2020 budget.

Debt Service includes both the Debt Service Fund total expenditures and the Water and Sewer debt service, and is estimated to decrease 26% from the adopted 2020 budget. These reductions include decreases in bond principal, bond interest, and issuance costs.

The chart to the right compares 2020 adopted departmental expenditures to the 2021 estimated departmental expenditures.

City of West University Place, Texas				
2020-2021 Adopted Budget				
OPERATING DEPARTMENT EXPENDITURES COMPARISON				
	Adopted 2020	Adopted 2021	\$ Increase / (Decrease) from 2020	% Increase / Decrease from 2020
City Council	\$118,110	\$145,670	\$27,560	23.33%
Legal	\$185,000	\$205,000	\$20,000	10.81%
Administration	\$1,261,900	\$1,375,300	\$113,400	8.99%
Finance	\$1,867,675	\$1,847,400	(\$20,275)	-1.09%
Police	\$5,575,200	\$5,531,200	(\$44,000)	-0.79%
Fire	\$3,870,000	\$3,850,000	(\$20,000)	-0.52%
Public Works	\$3,573,700	\$3,621,050	\$47,350	1.32%
Parks	\$4,154,900	\$4,113,450	(\$41,450)	-1.00%
Water & Sewer	\$8,207,283	\$9,036,020	\$828,737	10.10%
Solid Waste	\$1,876,800	\$1,935,700	\$58,900	3.14%
Total Operating Budget	\$30,690,568	\$31,660,790	\$970,222	3.16%

NOTABLE CHANGES

City Council

This department includes the City Council, along with appointed boards and commissions. Expenditures are estimated at \$350,000, which is approximately \$47,000 (16%) more than last year. This is primarily due to an expected increase in consultant fees, legal fees, and election expenses.

Administration

This department includes the City Manager's office, Human Resources (HR), and the City Secretary's office. Expenditures are estimated at \$1.38 million, which is \$113,000 (9%) more than last year. This includes a new Communications Coordinator position to improve and develop public information and communication initiatives for the City.

Parks & Recreation

This department includes the Recreation Center, Colonial Park, Senior Services, Parks Maintenance, and Administration. Expenditures are estimated at \$4.11 million, which is \$41,000 (1%) less than last year. The reduction in expenditures includes decreases in contracted services and swimming pool maintenance costs that were associated with one-time projects in 2020, such as the installation of new valves at Colonial Park. In addition, community relations costs have been reduced, after the one-time increase in 2020 for the needs assessment survey for Senior Services.

The Parks & Recreation department suffered a significant impact on operations in 2020 due to the COVID-19 pandemic, experiencing a net revenue loss of approximately \$823,000. It is expected that this department will continue to experience impacts to its operations as we adjust and return to normalcy over the course of 2021.

This budget continues support of the Piranhas Swim Team through use of the pool, with the Piranhas covering the cost of staffing. It also supports Tri-Sports through \$30,000 of in-kind services (water, electricity, solid waste service, and room rentals) and priority use of the recreation center fields (with an estimated value of \$100,000).

Water and Sewer Fund

This fund's budget of \$9 million is \$829,000, or 10% higher than the 2020 budget. This reflects an increase of \$1.8 million in the amount annually transferred to Water and Sewer Capital Projects in order to fund design work for the implementation of the Wastewater Treatment Plant Master Plan. In addition, it continues the annual transfer to the General Fund at \$1.25 million.

Wages and Benefits

This 2021 budget includes funding for employees' annual merit increases of up to 2.5% on their anniversary date, with the ability to receive up to an additional 1.5% for consistent exceptional performance. This pay-for-performance program will continue to follow the guidelines established by the Council for its mission, vision, goals, and core values. In addition, this 2021 budget funds

the wage adjustments for certain positions identified in the recent compensation study, which will be implemented on their respective anniversary date.

COMMUNITY IMPROVEMENT PROGRAM

This budget continues the Five-Year Community Improvement Program, along with funding for the maintenance, renovation, and modernization of systems throughout the City.

The 2021 Community Improvement Program budget is approximately \$3.09 million, in addition to approximately \$33.61 million of projects that are estimated to be carried over from 2020.

In addition to projects that are currently underway, the following are the more notable projects that are added for 2021:

- Design for citywide street and drainage improvements*
- Master plan design for Wastewater Treatment Plant
- Continuation of the stormwater management program
- Replacement of HVAC units in the server room
- Street maintenance
- Sidewalk and pavement condition assessments
- Development of a Facilities Master Plan

**Note – Project will be added with a budget amendment to the 2020 Adopted Budget at time of award.*

SUMMARY

This 2021 budget:

- Implements priorities identified by the City Council
- Lowers the adopted tax rate for the second year in a row
- Adds a new position (Communications Coordinator) to help improve communications with residents and stakeholders
- Continues funding for our Community Improvement Program, which most notably includes citywide street and drainage improvements (** see note above*)
- Implements annual updates to the City's vision and goals
- Preserves the City's reserves in order to maintain our AAA bond rating, while also remaining flexible to respond to natural disasters or State-mandated budget reductions
- Maintains reserves adequate to ensure that resources are available annually for unexpected issues and the replacement of service vehicles and assets
- Avoids budget and accounting procedures that would balance the current 2021 budget at the expense of future budgets
- Implements the State-mandated 3.5% revenue cap

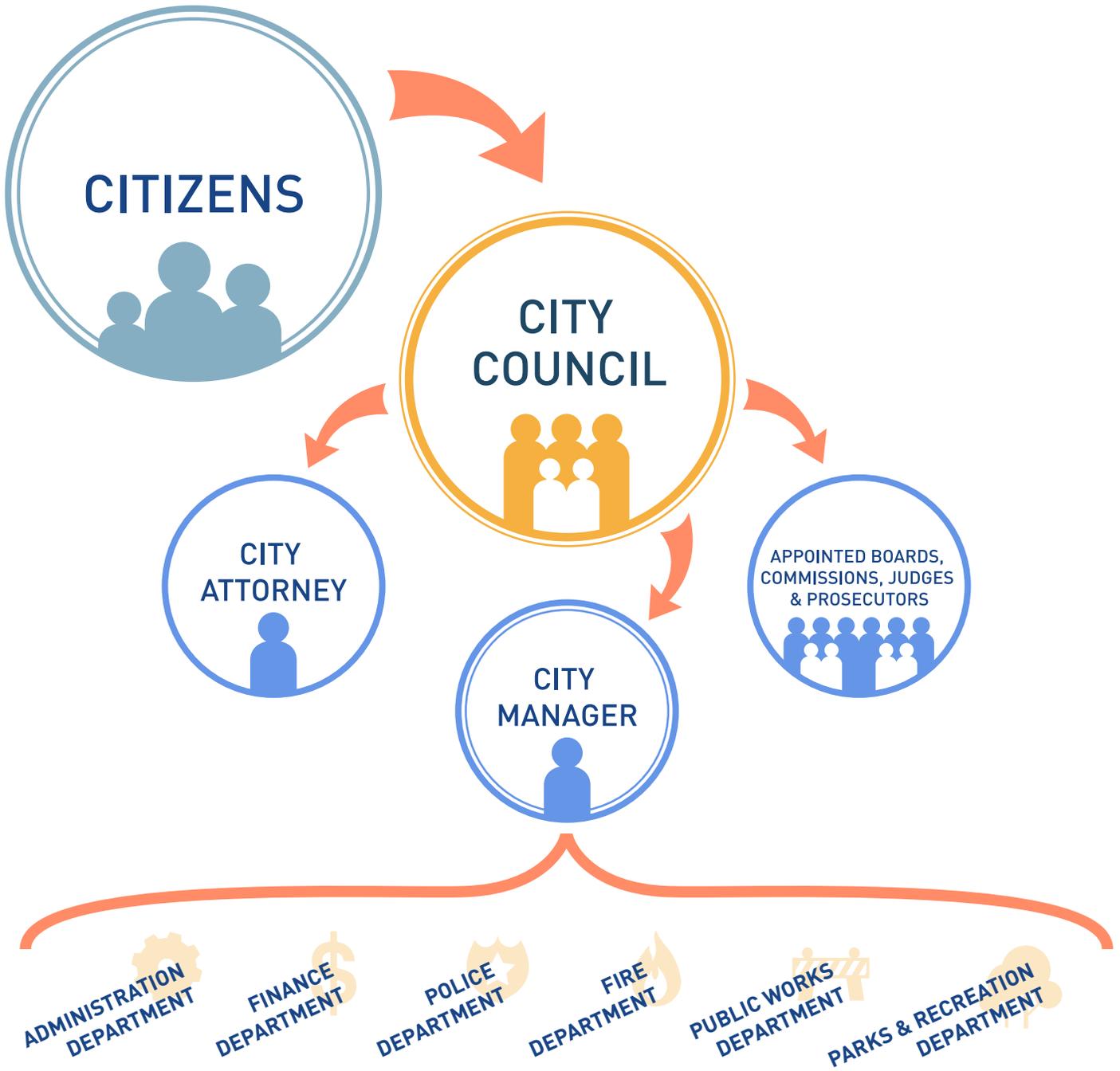
While COVID-19 continues to impact the City, staff, and residents, it is believed that 2021 will see us returning to normal operations after the singular event of the pandemic. This approach will mitigate unintended impacts to the budget process in 2022 and beyond as we provide residents with the safe programs and services that they expect.

ACKNOWLEDGEMENTS

I would like to acknowledge the hard work of all City staff – in particular, Finance Director Katherine DuBose and her department for their efforts to finalize this budget despite the pandemic and preparations for a major hurricane. The result is a budget that invests in our community's future, ensures effective service delivery, and builds upon the City Council's evolving vision and goals – all while continuing to lower the tax rate and being good financial stewards of the taxpaying homeowner's money.

Respectfully submitted,

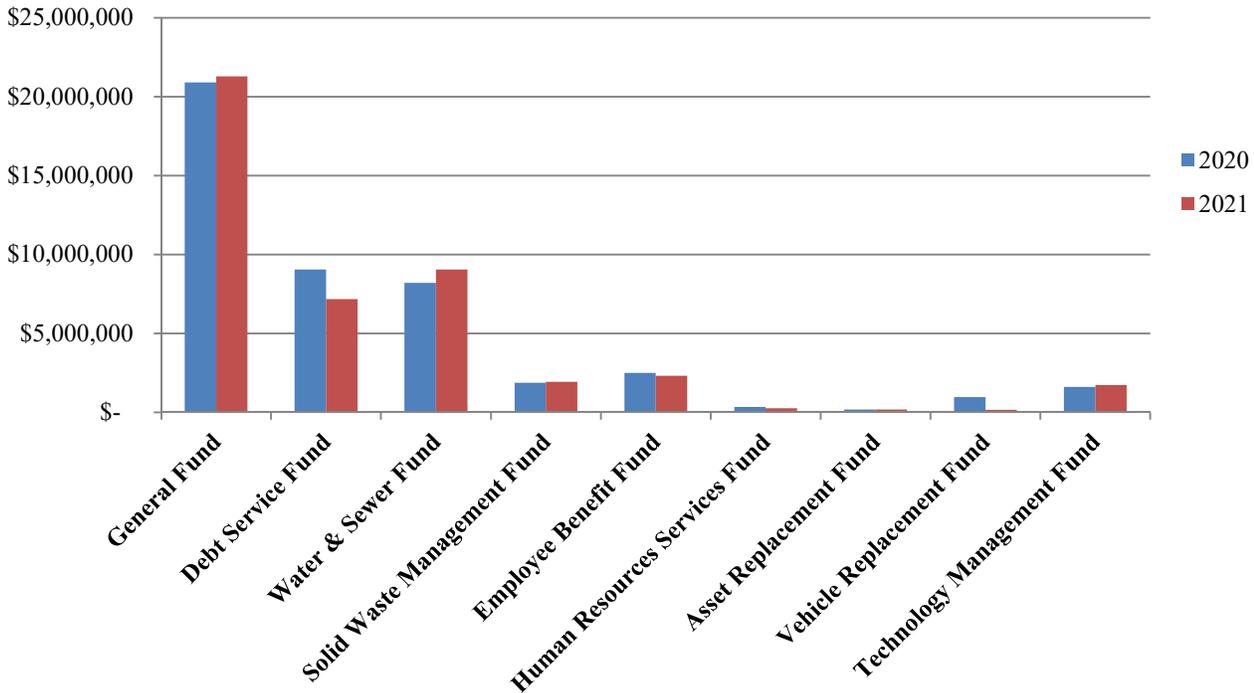
David J. Beach
City Manager



CITY OF WEST UNIVERSITY PLACE

CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY EXPENDITURES COMPARISON
Comparison of 2020 Budget to 2021 Budget

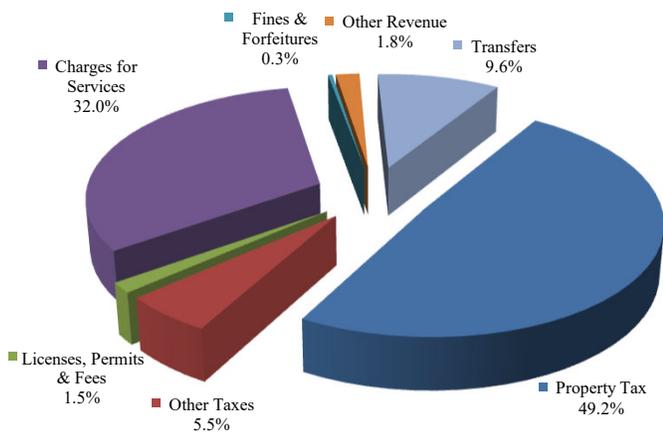
	2020	2021	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
General Fund	\$ 20,890,085	\$ 21,276,070	\$ 385,985	1.85%
Debt Service Fund	9,047,783	7,180,374	(1,867,409)	-20.64%
Total	29,937,868	28,456,444	(1,481,424)	-4.95%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	8,207,283	9,036,020	828,737	10.10%
Solid Waste Management Fund	1,876,800	1,935,700	58,900	3.14%
Total	10,084,083	10,971,720	887,637	8.80%
<u>Internal Service Fund Types:</u>				
Employee Benefit Fund	2,490,400	2,317,000	(173,400)	-6.96%
Human Resources Services Fund	335,700	253,900	(81,800)	100.00%
Asset Replacement Fund	181,800	186,600	4,800	2.64%
Vehicle Replacement Fund	959,000	153,000	(806,000)	-84.05%
Technology Management Fund	1,613,500	1,727,900	114,400	7.09%
Total	5,580,400	4,638,400	(942,000)	-16.88%
TOTAL ALL FUND TYPES	\$ 45,602,351	\$ 44,066,564	\$ (1,535,787)	-3.37%



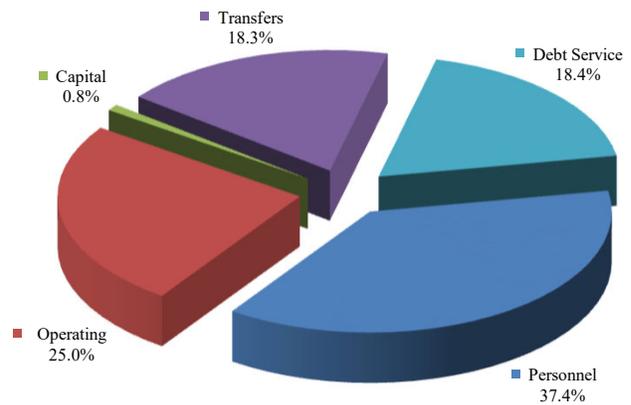
**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON MAJOR FUNDS
2021 BUDGET AT A GLANCE**

	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
Revenues						
Property Tax	\$ 12,925,878	\$ 6,824,104	\$ -	\$ -	\$ -	\$ 19,749,982
Other Taxes	2,221,000	-	-	-	-	2,221,000
Licenses, Permits & Fees	606,750	-	-	-	-	606,750
Charges for Services	2,872,100	-	8,180,000	1,791,500	-	12,843,600
Fines & Forfeitures	135,400	-	-	-	-	135,400
Other Revenue	553,300	38,000	140,900	4,400	2,500	739,100
Transfers	1,695,300	388,020	44,600	-	1,726,000	3,853,920
Total Revenues	\$ 21,009,728	\$ 7,250,124	\$ 8,365,500	\$ 1,795,900	\$ 1,728,500	\$ 40,149,752
Expenditures						
Personnel	\$ 13,087,170	\$ -	\$ 1,186,200	\$ 514,400	\$ 602,700	\$ 15,390,470
Operating	4,957,200	-	3,415,800	819,500	1,104,500	10,297,000
Capital	221,200	-	96,000	31,000	-	348,200
Transfers	3,010,500	-	3,950,000	570,800	20,700	7,552,000
Debt Service	-	7,180,374	388,020	-	-	7,568,394
Total Expenditures	\$ 21,276,070	\$ 7,180,374	\$ 9,036,020	\$ 1,935,700	\$ 1,727,900	\$ 41,156,064

2021 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND TECHNOLOGY MANAGEMENT FUNDS



2021 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND TECHNOLOGY MANAGEMENT FUNDS

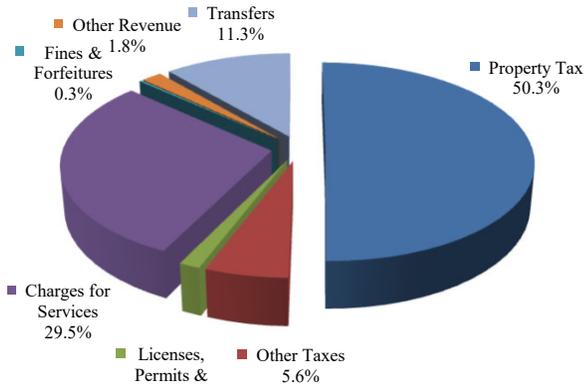


**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2020 ESTIMATED AT A GLANCE**

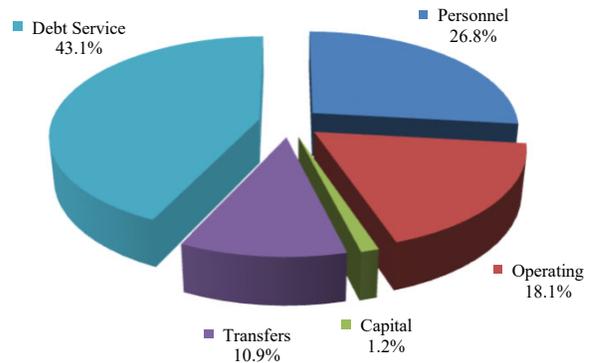
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
Revenues						
Property Tax	\$ 12,323,800	\$ 7,796,900	\$ -	\$ -	\$ -	\$ 20,120,700
Other Taxes	2,222,300	-	-	-	-	2,222,300
Licenses, Permits & Fees	566,200	-	-	-	-	566,200
Charges for Services	1,600,800	-	8,400,000	1,791,500	-	11,792,300
Fines & Forfeitures	104,400	-	-	-	-	104,400
Other Revenue	570,600	42,300	101,800	6,800	4,000	725,500
Transfers	1,640,700	1,184,183	-	-	1,680,500	4,505,383
Bond Proceeds	-	11,376,128	-	-	-	11,376,128
Total Revenues	\$ 19,028,800	\$ 20,399,511	\$ 8,501,800	\$ 1,798,300	\$ 1,684,500	\$ 51,412,911

Expenditures						
Personnel	\$ 11,386,082	\$ -	\$ 1,071,050	\$ 448,650	\$ 496,750	\$ 13,402,532
Operating	3,857,250	-	3,256,900	759,200	1,180,200	9,053,550
Capital	322,000	-	266,500	8,600	-	597,100
Transfers	2,697,800	-	2,150,000	569,100	20,000	5,436,900
Debt Service	-	20,359,165	1,184,183	-	-	21,543,348
Total Expenditures	\$ 18,263,132	\$ 20,359,165	\$ 7,928,633	\$ 1,785,550	\$ 1,696,950	\$ 50,033,430

2020 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND TECHNOLOGY MANAGEMENT FUNDS



2020 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND TECHNOLOGY MANAGEMENT FUNDS



CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2021 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	\$ 10,591,614	\$ 15,146,878	\$ 3,478,850	\$ 2,384,000	\$ 21,009,728	\$ 21,276,070	\$ 10,325,272
Debt Service Fund	956,765	6,824,104	-	426,020	7,250,124	7,180,374	1,026,515
Water and Sewer Fund	1,523,934	-	8,180,000	185,500	8,365,500	9,036,020	853,414
Solid Waste Fund	487,142	-	1,791,500	4,400	1,795,900	1,935,700	347,342
Capital Project Fund	413,999	-	-	302,800	302,800	600,000	116,799
2019 CO Fund	2,386,276	-	-	13,900	13,900	2,160,000	240,176
Transportation Improvement Fund	18,809,204	-	-	14,035,119	14,035,119	30,289,106	2,555,217
Water and Sewer Capital Fund	1,697,259	-	-	2,707,800	2,707,800	3,650,000	755,059
Employee Benefit Fund	1,262,603	-	-	2,311,600	2,311,600	2,317,000	1,257,203
Human Resources Services Fund	508,466	-	-	253,900	253,900	253,900	508,466
Vehicle Replacement Fund	3,371,174	-	-	668,200	668,200	153,000	3,886,374
Technology Management Fund	283,055	-	-	1,728,500	1,728,500	1,727,900	283,655
Asset Replacement Fund	3,277,102	-	-	677,000	677,000	186,600	3,767,502
Parks Fund	58,849	-	-	40,800	40,800	30,000	69,649
Friends of West U Parks Fund	128,186	-	-	250,000	250,000	250,000	128,186
Court Technology Fund	21,087	-	-	5,000	5,000	2,000	24,087
Tree Replacement Fund	303,458	-	-	31,700	31,700	50,000	285,158
Court Security Fund	44,520	-	-	4,300	4,300	15,000	33,820
Metro Fund	213,846	-	-	610,100	610,100	575,000	248,946
Police State Forfeited Property Fund	28,340	-	-	200	200	-	28,540
Police Training Fund	29,684	-	-	2,700	2,700	-	32,384
Fire Training Fund	17,399	-	-	-	-	-	17,399
Good Neighbor Fund	4,147	-	-	-	-	2,500	1,647
Total All Funds	\$ 46,418,109	\$ 21,970,982	\$ 13,450,350	\$ 26,643,539	\$ 62,064,871	\$ 81,690,170	\$ 26,792,810

**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON - PERSONNEL COSTS
2021 BUDGET AT A GLANCE**

	General Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
REGULAR WAGES	\$ 8,155,700	\$ 741,700	\$ 343,700	\$ 421,700	\$ 9,662,800
PART-TIME WAGES	745,000	-	-	-	745,000
ON CALL	23,800	14,800	-	2,800	41,400
OVERTIME	616,800	75,000	19,000	8,500	719,300
LONGEVITY	58,400	7,300	4,100	1,300	71,100
TOTAL COMPENSATION	\$ 9,599,700	\$ 838,800	\$ 366,800	\$ 434,300	\$ 11,239,600
HEALTH & DENTAL	\$ 1,156,700	\$ 139,200	\$ 56,300	\$ 61,800	\$ 1,414,000
TMRS	1,179,800	110,000	47,900	57,900	1,395,600
FICA	709,550	61,300	26,800	31,800	829,450
WORKERS COMPENSATION	85,620	9,900	10,300	1,000	106,820
ALLOWANCES	69,200	3,700	-	8,500	81,400
RETIREE BENEFITS	98,300	-	-	-	98,300
OTHER BENEFITS	45,500	4,300	1,800	1,900	53,500
HSA CONTRIBUTION	110,500	17,500	3,000	5,500	136,500
EMPLOYEE RELATIONS	32,300	1,500	1,500	-	35,300
TOTAL BENEFITS	\$ 3,487,470	\$ 347,400	\$ 147,600	\$ 168,400	\$ 4,150,870
TOTAL PERSONNEL COSTS	\$ 13,087,170	\$ 1,186,200	\$ 514,400	\$ 602,700	\$ 15,390,470

**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON - PERSONNEL COSTS
2020 ESTIMATE AT A GLANCE**

	General Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
REGULAR WAGES	\$ 7,235,600	\$ 679,000	\$ 303,200	\$ 335,900	\$ 8,553,700
PART-TIME WAGES	541,020	-	-	-	541,020
ON CALL	19,170	13,400	-	2,900	35,470
OVERTIME	562,300	60,600	10,500	14,400	647,800
LONGEVITY	58,000	7,200	4,100	1,700	71,000
TOTAL COMPENSATION	\$ 8,416,090	\$ 760,200	\$ 317,800	\$ 354,900	\$ 9,848,990
HEALTH & DENTAL	\$ 904,200	\$ 126,700	\$ 53,400	\$ 54,300	\$ 1,138,600
TMRS	1,044,700	98,400	41,000	47,300	1,231,400
FICA	612,600	54,400	22,800	25,700	715,500
WORKERS COMPENSATION	91,117	11,100	11,200	1,200	114,617
ALLOWANCES	61,700	3,500	-	8,000	73,200
RETIREE BENEFITS	94,400	-	-	-	94,400
OTHER BENEFITS	39,600	3,300	1,700	1,600	46,200
HSA CONTRIBUTION	99,525	12,250	750	3,750	116,275
EMPLOYEE RELATIONS	22,150	1,200	-	-	23,350
TOTAL BENEFITS	\$ 2,969,992	\$ 310,850	\$ 130,850	\$ 141,850	\$ 3,553,542
TOTAL PERSONNEL COSTS	\$ 11,386,082	\$ 1,071,050	\$ 448,650	\$ 496,750	\$ 13,402,532

Full-Time Equivalent (FTE) Position Summary

DEPARTMENT	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
GENERAL FUND										
Administration	5	5	5	6	6	5	6	6	6	7
Finance	6	6	5	5	5	5	5	5	6	6
Police	35	35	35	35	35	38	38	38	38	38
Fire	23	23	23	23	23	23	23	23	23	23
Public Works	20	20	19	18	18	18	18	18	19	19
Parks & Recreation	11	11	11	12	12	12	12	12	12	12
TECHNOLOGY MANAGEMENT FUND										
Administration	3	3	3	4	4	4	4	4	4	4
FUND										
Finance – Utilities	2	2	2	2	2	2	2	2	2	2
Operations	12	12	12	12	11	11	11	11	11	11
SOLID WASTE FUND										
Operations	8	8	6	6	7	7	7	7	7	7
Total City FTE's	125	125	121	123	123	125	126	126	128	129

Comparison of Property Taxes: Tax Years 2019 vs. 2020

	FY 2020 / TY 2019		FY 2021 / TY 2020		Monthly Increase/ (Decrease)
	Levy Rate per \$100	Monthly Cost (Average Residence)	Levy Rate per \$100	Monthly Cost (Average Residence)	
Maintenance & Operations	\$0.189690	\$189.47	\$0.192482	\$198.70	\$9.23
Debt Service	\$0.119520	\$119.38	\$0.101584	\$104.87	(\$14.52)
Total	\$0.309210	\$308.85	\$0.294066	\$303.56	(\$5.29)
Average residence homestead taxable value	\$1,198,614		\$1,238,760		

Average Taxable Value Taxpayer

	Tax Year 2019	Tax Year 2020	Tax Year 2020
	@ Actual Rate	@ No-New-Revenue (NNR) Rate	@ Adopted Rate
Average taxable value - residence homestead	\$1,198,614	\$1,238,760	\$1,238,760
Tax rate per \$100 assessed value	0.30921	0.30294	0.29407
Average Annual Tax	\$3,706.23	\$3,752.75	\$3,642.77
Average Monthly Tax	\$308.85	\$312.73	\$303.56
	2020 Adopted vs. 2020 NNR	2020 NNR vs. 2019 Actual	2020 Adopted vs. 2019 Actual
Value Increase (Decrease)		\$40,146	\$40,146
Tax Increase (Decrease) from Value	\$0.00	\$121.62	\$118.06
Tax Increase (Decrease) from Rate	-\$109.98	-\$75.11	-\$181.52
Average Taxpayer Annual Tax Increase (Decrease)	-\$109.98	\$46.51	-\$63.45
Increase (Decrease) per month	-\$9.17	\$3.88	-\$5.29
% Increase (Decrease) YTY		1.26%	-1.71%

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 2020 – The 2020 Budget projected a revenue total of \$19.43 million, excluding transfers to finance the General Fund's services. Based on collections and data available through August 25, 2020, revenues appear likely to reach \$17.39 million, 10.52% or \$2.05 million below the 2020 Budget projections. The decline is attributed to COVID-19, which negatively impacted Parks & Recreation and public safety revenues. Parks and recreation fee categories are expected to be less than the original budget projections by \$1,563,600, alarm monitoring revenue is projected to be under budget by \$282,000 and fines and forfeitures are expected to come in under budget by \$102,000. Additionally, earnings on investments revenue is projected to come in under budget by \$88,500, which is due to the decline in interest rates.

Expenditures Estimated for 2020 – The original 2020 Budget appropriated \$20.89 million, including transfers out. Based on expenditures through August 25, 2020 and department estimates to complete the year, the total actual expenditures are projected to be below the appropriated amount by \$2.63 million or 12.58%. The reduction in expenditures is due to health insurance savings, parks and recreation program expenditure reduction due to COVID-19, and vacancy savings related to unfilled positions.

Financial Position in 2020 – The City of West University Place's General Fund is projected to close 2020 in sound fiscal condition. The 2020 estimated ending fund balance available for appropriations in 2021 is \$9.92 million. This amount represents 47.2% of the proposed 2021 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 2020 exceeding that target by approximately \$5.71 million.

Projected 2021 Revenues – The City's General Fund revenues for fiscal year 2021 are forecast to decrease 0.28% over the 2020 revenue budget. Total 2021 revenues are expected to be approximately \$21.01 million.

Revenues from ad valorem property taxes (current tax, delinquent tax and penalty and interest) will increase by \$575,930, a 4.7% increase. The ad valorem tax rate dedicated to maintenance and operations will increase 1.47% to \$0.192482 per \$100 of assessed value. Taxable value in West University Place is estimated to increase \$182.4 million or 2.8% to \$6.70 billion. Values from new construction are certified at \$68.59 million. Value increases of \$60.56 million on existing property will be combined with the new construction value and an additional estimate of \$476.64 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 \$1.22 million a 3.0% increase from 2020.

Franchise taxes are expected to provide approximately 4.7% of the City’s General Fund revenues, forecasted at \$1.0 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. As a result of COVID-19 and the uncertainty of when normal activity levels will return, 2021 is being considered a transition year for Parks and Recreation programming. This results in Parks and Recreation revenue items contained within Charges for Services to decrease by \$575,200 from the 2020 Budget. Other revenue sources under Charges for Services are consistent with the 2020 Budget.

Expenditures in 2021 – The 2021 Budget appropriates \$21.28 million, up \$386 thousand, or 1.8% from the 2020 General Fund’s \$20.89 million budget. The increase is due primarily to a \$300 thousand transfer to the capital project fund.

Included in the 2021 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$343,000	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$1,500 increase)
\$1,541,200	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs. (\$44,800 increase)
\$539,300	Asset Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city. (\$36,800 decrease)
\$300,000	Capital Project Fund	Provide cash basis funding for capital projects related to the City’s infrastructure. (\$300,000 increase)
\$35,000	Employee Benefit Fund	Provide operating funds for the centralization and management of employee benefits. (\$1,300 increase)
\$252,000	Human Resources Services Fund	Provides cash basis funding for non-insurance related Human Resources expenditures. (\$2,100 increase)

Personnel costs, including benefits, will amount to \$13.09 million, or 61.51% of the expenditure budget, and a 0.17% increase compared to the corresponding 2020 budget. The city's portion of health and dental care benefit costs are projected to total \$1.16 million, a 4.44% decrease as compared to the 2020 budget. Required contributions to the Texas Municipal Retirement System are budgeted at \$1.18 million, up approximately 0.78%. Since 2007, the TMRS board has adopted a series of actuarial and investment changes to ensure that TMRS continues to be well funded and members' benefits remain secure and sustainable over the generations of workers. Cities were given the option of a Phase-in Rate or a Full Rate contribution, with TMRS recommending the Full Rate contribution, so as not to more adversely affect the city's unfunded actuarial accrued liability and subsequent years' contribution rates. This budget includes TMRS funding at the full rate contribution of 13.06%. As of December 31, 2019, the most recent available valuation, the City of West University Place is 89.78% funded.

The 2021 Budget for employee regular wages is \$8.16 million, up 1.7% over the 2020 Budget. The budget includes a 2.5% annual merit increase that an employee can earn on their anniversary date. An additional 1.5%, for a total of 4%, can be earned by an employee for exceptional performance.

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES:					
AD VALOREM TAXES	\$ 11,652,747	\$ 11,868,670	\$ 12,349,948	\$ 12,323,800	\$ 12,925,878
SALES TAXES	1,172,256	1,300,763	1,184,000	1,220,900	1,220,000
FRANCHISE TAXES	1,128,060	1,093,925	985,500	993,300	993,000
OTHER TAXES	13,528	11,219	11,000	8,100	8,000
TOTAL TAXES	\$ 13,966,591	\$ 14,274,577	\$ 14,530,448	\$ 14,546,100	\$ 15,146,878
PERMITS, LICENSES AND FEES	668,694	727,588	574,000	566,200	606,750
CHARGES FOR SERVICES	3,034,958	3,414,984	3,457,000	1,600,800	2,872,100
FINES AND FORFEITURES	220,610	277,731	206,400	104,400	135,400
INVESTMENT EARNINGS	247,974	340,194	225,000	136,500	83,500
OTHER REVENUE	808,083	343,593	440,550	434,100	469,800
TRANSFERS IN	1,530,048	1,789,454	1,636,200	1,640,700	1,695,300
TOTAL REVENUES	\$ 20,476,958	\$ 21,168,121	\$ 21,069,598	\$ 19,028,800	\$ 21,009,728

EXPENDITURES BY DEPARTMENT:

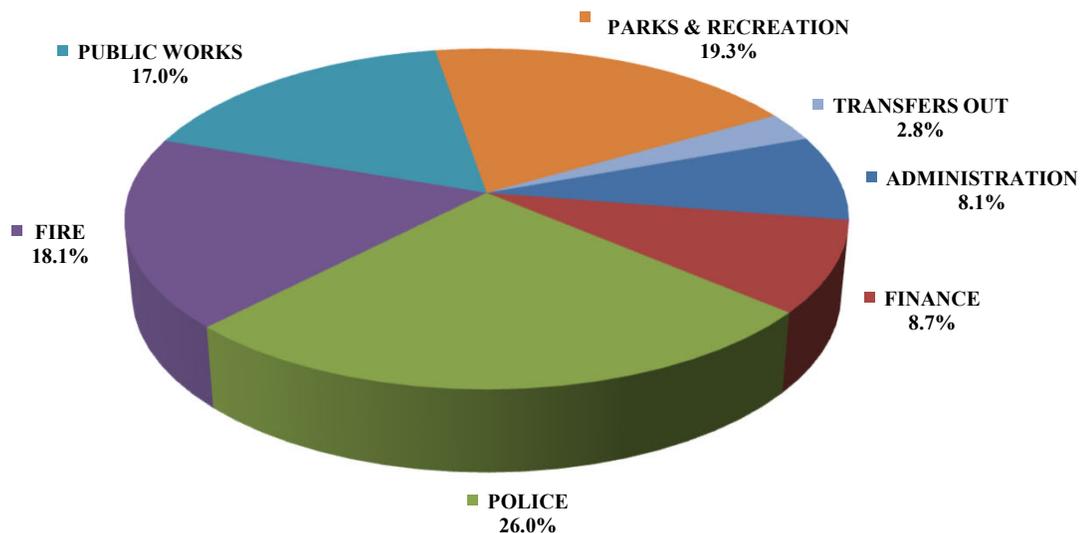
ADMINISTRATION	\$ 1,317,355	\$ 1,487,012	\$ 1,565,010	\$ 1,408,060	\$ 1,725,970
FINANCE	2,006,284	2,878,097	1,867,675	1,584,100	1,847,400
POLICE	4,554,734	4,541,084	5,575,200	4,689,600	5,531,200
FIRE	3,598,587	3,546,949	3,870,000	3,595,707	3,850,000
PUBLIC WORKS	3,088,900	2,992,669	3,573,700	3,303,400	3,621,050
PARKS & RECREATION	3,700,070	4,072,762	4,154,900	3,398,665	4,113,450
TRANSFERS OUT	200,000	-	283,600	283,600	587,000
TOTAL EXPENDITURES	\$ 18,465,929	\$ 19,518,573	\$ 20,890,085	\$ 18,263,132	\$ 21,276,070

NET REVENUES (EXPENDITURES)	\$ 2,011,029	\$ 1,649,548	\$ 179,513	\$ 765,668	\$ (266,342)
BEGINNING FUND BALANCE	6,165,369	8,176,398	8,828,468	9,825,946	10,591,614
ENDING FUND BALANCE	\$ 8,176,398	\$ 9,825,946	\$ 9,007,981	\$ 10,591,614	\$ 10,325,272
ASSIGNED*	119,000	197,000	203,000	203,000	211,000
RESTRICTED**	403,747	433,708	439,747	463,708	463,708
UNASSIGNED FUND BALANCE	\$ 7,653,651	\$ 9,195,238	\$ 8,365,234	\$ 9,924,906	\$ 9,650,564

* Assigned for City Manager's Contract

** Restricted for PEG fees

2021 GENERAL FUND EXPENDITURES BY DEPARTMENT



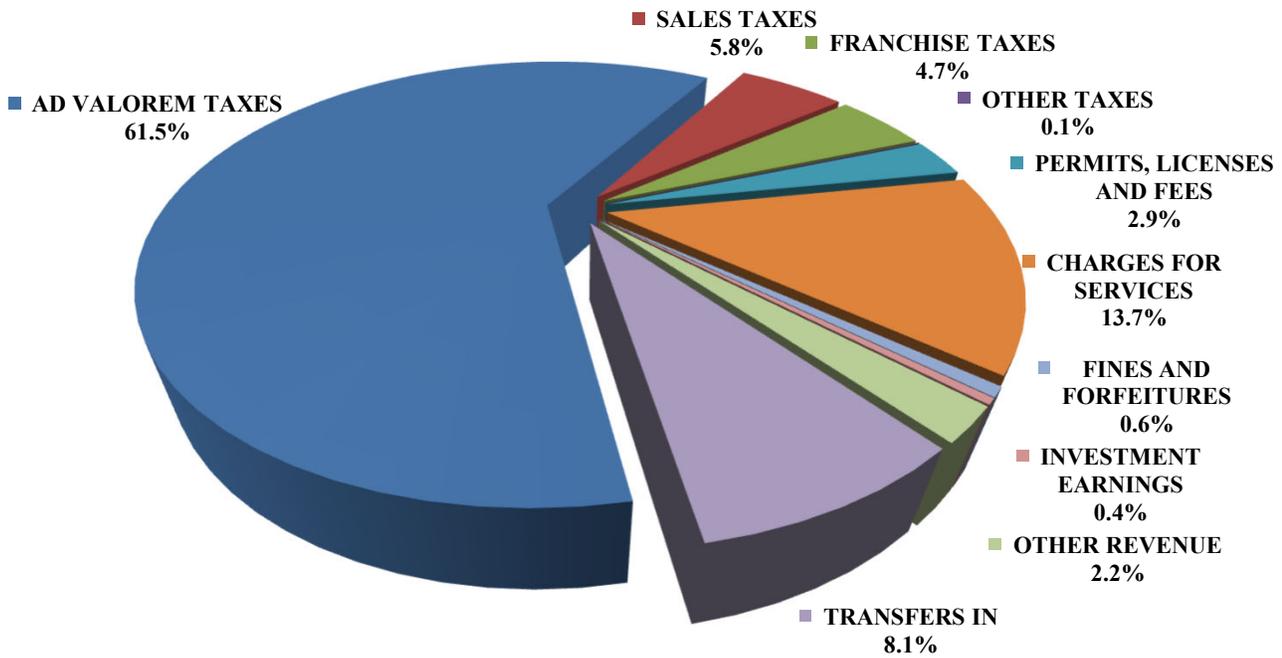
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES:					
AD VALOREM TAXES	\$ 11,652,747	\$ 11,868,670	\$ 12,349,948	\$ 12,323,800	\$ 12,925,878
SALES TAXES	1,172,256	1,300,763	1,184,000	1,220,900	1,220,000
FRANCHISE TAXES	1,128,060	1,093,925	985,500	993,300	993,000
OTHER TAXES	13,528	11,219	11,000	8,100	8,000
TOTAL TAXES	\$ 13,966,591	\$ 14,274,577	\$ 14,530,448	\$ 14,546,100	\$ 15,146,878
PERMITS, LICENSES AND FEES	668,694	727,588	574,000	566,200	606,750
CHARGES FOR SERVICES	3,034,958	3,414,984	3,457,000	1,600,800	2,872,100
FINES AND FORFEITURES	220,610	277,731	206,400	104,400	135,400
INVESTMENT EARNINGS	247,974	340,194	225,000	136,500	83,500
OTHER REVENUE	808,083	343,593	440,550	434,100	469,800
TRANSFERS IN	1,530,048	1,789,454	1,636,200	1,640,700	1,695,300
TOTAL REVENUES	\$ 20,476,958	\$ 21,168,121	\$ 21,069,598	\$ 19,028,800	\$ 21,009,728
EXPENDITURES:					
REGULAR WAGES	\$ 6,935,850	\$ 7,104,156	\$ 8,021,700	\$ 7,235,600	\$ 8,155,700
PART-TIME WAGES	617,347	673,893	720,400	541,020	745,000
ON CALL	17,700	17,291	21,200	19,170	23,800
OVERTIME	673,331	706,689	656,600	562,300	616,800
LONGEVITY	48,467	49,797	55,500	58,000	58,400
HEALTH & DENTAL	1,040,364	1,003,084	1,210,400	904,200	1,156,700
TMRS	1,081,467	1,053,654	1,170,700	1,044,700	1,179,800
FICA	611,593	633,495	691,200	612,600	709,550
WORKERS COMPENSATION	91,360	91,464	84,610	91,117	85,620
ALLOWANCES	76,854	64,355	72,700	61,700	69,200
RETIREE BENEFITS	180,000	188,600	94,400	94,400	98,300
OTHER BENEFITS	309,325	385,927	47,200	39,600	45,500
HSA CONTRIBUTION	-	15,375	187,000	99,525	110,500
EMPLOYEE RELATIONS	25,216	26,352	31,300	22,150	32,300
RECRUITING & HIRING	461	-	-	-	-
PERSONNEL	\$ 11,709,334	\$ 12,014,133	\$ 13,064,910	\$ 11,386,082	\$ 13,087,170
OFFICE SUPPLIES	\$ 30,038	\$ 34,896	\$ 44,300	\$ 38,550	\$ 41,250
APPREHENSION & JAILING	1,563	1,861	1,400	1,400	1,400
OPERATING SUPPLIES	226,075	182,388	239,300	211,900	218,200
EMS SUPPLIES	-	-	-	-	28,000
FUEL	70,444	63,087	80,000	39,000	75,000
EMERGENCY GENERATOR FUEL	2,576	1,739	3,700	3,700	3,700
TREATMENT CHEMICALS	27,537	26,361	33,100	28,500	35,400
EQUIPMENT MAINTENANCE	85,381	91,298	113,500	111,300	118,400
VEHICLE MAINTENANCE	123,148	92,207	83,500	92,500	93,500
BUILDING & GROUNDS MAINTENANCE	129,988	135,180	73,000	70,500	80,000
SWIMMING POOL MAINTENANCE	71,395	61,890	98,400	98,400	62,500
DRAINAGE MAINTENANCE	14,529	27,254	35,000	35,000	43,000
STREET MAINTENANCE	106,279	110,761	190,000	190,000	205,000
TRAFFIC CONTROL MAINTENANCE	28,137	25,752	23,000	23,000	24,000
COMMUNICATION	91,989	97,370	121,525	107,600	73,100
ELECTRIC SERVICE	319,908	334,404	300,900	232,000	277,000
STREET LIGHTING - ELECTRIC SERVICE	82,447	117,915	71,000	55,000	75,000
SURFACE WATER	-	121	1,000	-	1,000
NATURAL GAS SERVICE	21,327	20,326	23,900	20,100	23,400
CONSULTANTS	86,975	70,407	71,000	66,000	76,000
LEGAL	181,038	128,813	185,000	160,000	205,000

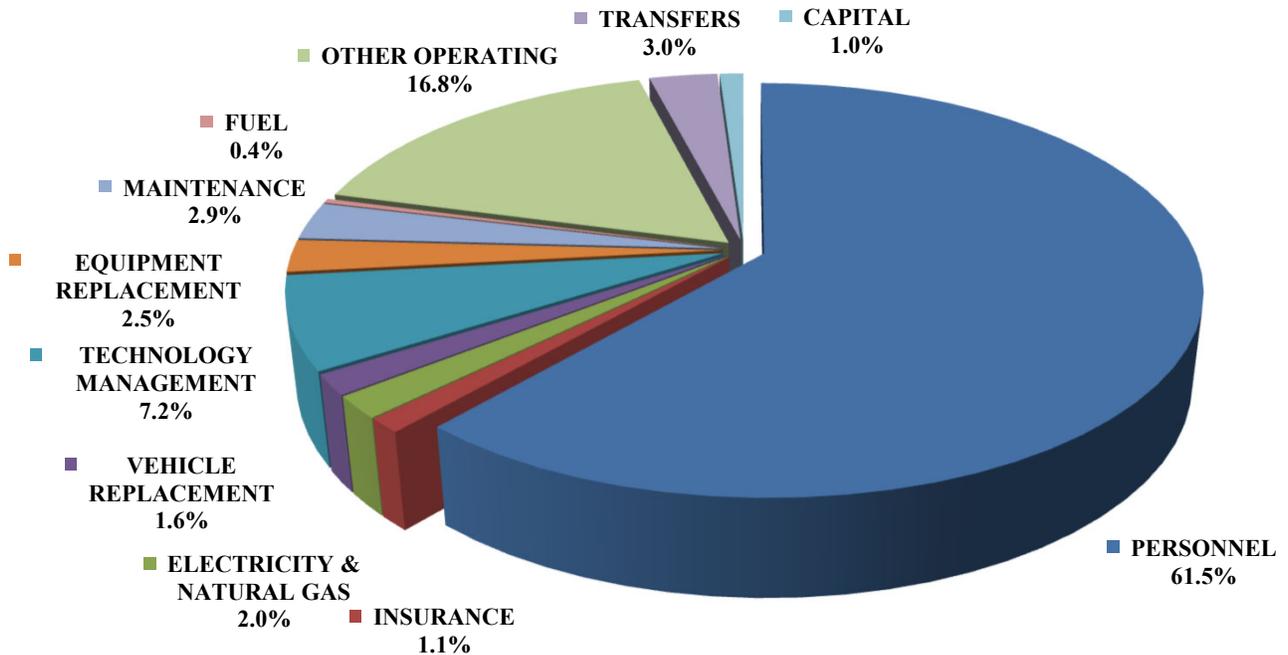
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
EQUIPMENT LEASE/RENTAL	41,892	35,664	39,200	38,150	38,800
PROFESSIONAL DUES	29,537	29,255	37,050	32,500	35,800
PUBLICATIONS	18,033	20,688	24,050	23,450	25,550
TRAVEL & TRAINING	131,293	128,053	188,000	88,800	184,500
CREDIT CARD FEES	46,094	57,748	60,000	53,900	60,000
OTHER CONTRACTED SERVICES	1,010,372	1,177,825	1,553,100	1,149,500	1,507,400
LOBBYIST	-	-	30,000	-	30,000
INSTRUCTOR FEES	577,392	882,360	850,000	528,200	856,300
TRI-SPORTS	125,000	125,000	-	-	-
GENERAL LIABILITY INSURANCE	8,991	8,330	10,000	9,000	10,000
ERRORS & OMISSIONS	18,745	16,450	20,000	17,000	18,000
LAW ENFORCEMENT LIABILITY	16,280	15,054	15,200	15,200	17,000
CRIME COVERAGE FIDELITY	1,977	2,907	3,200	3,200	3,200
AUTO LIABILITY	41,637	38,192	43,000	41,000	42,000
AUTO PHYSICAL DAMAGE	28,693	29,529	31,000	30,000	30,000
UNDERGROUND STORAGE LIABILITY	889	500	950	500	800
REAL & PERSONAL PROPERTY DEDUCTIBLE	91,117 (968)	99,907 1,180	107,000 10,000	107,000 10,000	111,000 10,000
PROPERTY TAXES	-	11,288	-	-	-
COMMUNITY RELATIONS	49,152	33,257	101,800	75,400	139,000
BOARDS AND COMMITTEES	4,369	4,594	5,000	5,000	5,000
ELECTION EXPENSE	-	18,425	18,000	-	28,000
BAD DEBT EXPENSE	35	-	-	-	-
FURNITURE & EQUIP < \$5000	2,504	1,352	1,800	800	3,200
FURNITURE & FIXTURES	6,768	21,510	-	2,000	-
LIGHT TRUCKS	-	-	40,000	40,000	-
LAND ACQUISITION	-	678,263	-	-	-
OTHER EQUIPMENT	119,925	53,931	32,700	200,200	154,500
CONSTRUCTION COSTS	7,370	6,344	5,000	5,000	12,000
OTHER CONSTRUCTION COSTS	40,824	28,604	64,000	74,000	51,500
TRANSFER TO CAPITAL PROJECT FUND	200,000	-	-	-	300,000
TRANSFER TO VEHICLE REPLACEMENT FUND	390,300	343,300	341,500	341,500	343,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	1,394,100	1,435,500	1,496,400	1,496,400	1,541,200
TRANSFER TO ASSET REPLACEMENT FUND	653,500	575,400	576,100	576,300	539,300
TRANSFER TO EMPLOYEE BENEFIT FUND	-	-	33,700	33,700	35,000
TRANSFER TO HUMAN RESOURCE SVCS FUND	-	-	249,900	249,900	252,000
CONTINGENCY	-	-	45,000	45,000	45,000
OPERATING	\$ 6,756,595	\$ 7,504,440	\$ 7,825,175	\$ 6,877,050	\$ 8,188,900
TOTAL EXPENDITURES	\$ 18,465,929	\$ 19,518,573	\$ 20,890,085	\$ 18,263,132	\$ 21,276,070

2021 GENERAL FUND REVENUE BY TYPE



2021 GENERAL FUND EXPENDITURES BY TYPE



**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
CURRENT YEAR PROPERTY TAXES	\$ 11,592,193	\$ 11,716,660	\$ 12,293,948	\$ 12,250,000	\$ 12,865,878
PRIOR YEAR PROPERTY TAXES	22,108	100,890	18,000	27,700	20,000
PENALTY AND INTEREST	38,446	51,120	38,000	46,100	40,000
AD VALOREM TAXES	\$ 11,652,747	\$ 11,868,670	\$ 12,349,948	\$ 12,323,800	\$ 12,925,878
SALES TAX	\$ 1,172,256	\$ 1,300,763	\$ 1,184,000	\$ 1,220,900	\$ 1,220,000
SALES TAXES	\$ 1,172,256	\$ 1,300,763	\$ 1,184,000	\$ 1,220,900	\$ 1,220,000
ELECTRICITY	\$ 548,572	\$ 547,169	\$ 547,500	\$ 546,900	\$ 547,000
NATURAL GAS	173,673	168,128	158,000	146,900	147,000
TELEPHONE	91,712	72,576	5,000	60,300	60,000
CABLE	284,142	277,022	275,000	239,200	239,000
TELEPHONE-PEG FEES	29,961	29,031	-	-	-
FRANCHISE TAXES	\$ 1,128,060	\$ 1,093,925	\$ 985,500	\$ 993,300	\$ 993,000
MIXED BEVERAGE TAX	\$ 13,528	\$ 11,219	\$ 11,000	\$ 8,100	\$ 8,000
OTHER TAXES	\$ 13,528	\$ 11,219	\$ 11,000	\$ 8,100	\$ 8,000
TOTAL TAXES	\$ 13,966,591	\$ 14,274,577	\$ 14,530,448	\$ 14,546,100	\$ 15,146,878
BUILDING PERMIT	\$ 273,087	\$ 310,376	\$ 220,000	\$ 220,000	\$ 250,000
PLUMBING PERMIT	80,025	87,200	65,000	65,000	70,000
HVAC PERMIT	57,257	61,267	50,000	50,000	55,000
FENCE AND SIDEWALK PERMIT	42,734	49,751	40,000	40,000	40,000
ENCROACHMENT PERMIT	100	-	-	-	-
ELECTRICAL PERMIT	52,608	58,182	40,000	40,000	45,000
TREE DISPOSITION FEE	34,455	30,300	30,000	30,000	30,000
LOW IMPACT INSPECTION FEE	17,100	15,500	15,000	15,000	15,000
ALARM PERMIT	49,380	50,780	52,400	50,700	50,500
DRAINAGE PERMIT	7,880	6,905	6,500	6,500	6,500
TREE REMOVAL PERMIT	400	150	500	500	500
FIRE SPRINKLER PERMITS	2,128	2,447	3,000	3,000	3,000
PET LICENSES	1,850	1,205	2,000	1,000	1,000
ALCOHOLIC BEVERAGE PERMIT	4,690	250	4,600	4,500	250
ELECTRICAL CONTRACTOR PERMIT	300	75	-	-	-
CONTRACTOR PERMIT	44,700	46,200	40,000	40,000	40,000
ROW USE PERMIT	-	7,000	5,000	-	-
PERMITS, LICENSES AND FEES	\$ 668,694	\$ 727,588	\$ 574,000	\$ 566,200	\$ 606,750
PLAN CHECKING FEE	\$ 127,614	\$ 130,249	\$ 110,000	\$ 100,000	\$ 100,000
ZPC & ZBA FEES	1,800	3,150	2,800	2,800	2,800
BUILDING STANDARDS FEE	-	300	-	300	300
RE-INSPECTION FEE	-	125	-	200	-
PLAT REVIEW FEE	1,500	540	1,000	1,000	1,000
PREMATURE WORK FEE	68,936	95,206	70,000	70,000	70,000
AMBULANCE SERVICE	193,400	199,960	150,000	150,000	150,000
CHILD SAFETY	18,494	18,669	18,000	16,900	18,000
ALARM MONITORING	706,139	700,669	982,000	700,000	982,000
OTHER FEES AND PERMITS	24,613	25,410	15,000	15,000	15,000
SENIOR SERVICES EVENTS	97,094	117,375	86,000	28,000	82,500
RENTALS - COMMUNITY BUILDING	66,887	46,923	52,000	33,000	11,000
MEMBERSHIPS - RECREATION CENTER	248,580	208,663	218,000	85,000	146,000
DAY PASS - RECREATION CENTER	16,380	15,252	15,000	13,500	11,000
AQUATIC CLASS FEES - RECREATION CENTER	441,687	989,940	937,000	226,800	693,000
CONTRACTOR USE FEES - RECREATION CENTER	143,536	72,239	36,000	18,000	36,000
RENTALS - RECREATION CENTER	-	-	-	-	-
RECREATION CENTER - SPECIAL EVENTS	-	-	10,000	-	-
MEMBERSHIPS - COLONIAL PARK	176,373	191,882	175,300	58,000	134,500
DAY PASS - COLONIAL PARK	51,375	51,210	42,000	26,000	36,000
COLONIAL PARK - SPECIAL EVENTS	10,593	11,423	3,400	500	8,000
POOL RENTAL - COLONIAL PARK	32,802	41,184	33,000	-	29,000
PAVILION RENTAL - COLONIAL PARK	11,464	13,818	11,300	4,000	9,500

**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
CONCESSIONS - COLONIAL PARK	9,081	6,341	6,000	800	4,500
CONTRACTOR USE FEES - COLONIAL PARK	6,840	12,060	6,200	-	8,500
MISCELLANEOUS - CULT & REC	579,772	462,398	477,000	51,000	323,500
CHARGES FOR SERVICES	\$ 3,034,958	\$ 3,414,984	\$ 3,457,000	\$ 1,600,800	\$ 2,872,100
MUNICIPAL COURT FINES	\$ 213,034	\$ 259,850	\$ 200,000	\$ 100,000	\$ 130,000
LOCAL TRAFFIC FINES	4,416	4,911	3,200	1,700	2,500
CHILD SAFETY FINE	725	1,900	1,200	500	900
FALSE ALARM FEE	1,300	10,200	1,000	1,200	1,000
PET IMPOUNDMENT	1,135	870	1,000	1,000	1,000
FINES AND FORFEITURES	\$ 220,610	\$ 277,731	\$ 206,400	\$ 104,400	\$ 135,400
EARNINGS ON INVESTMENTS	\$ 220,925	\$ 294,146	\$ 225,000	\$ 136,500	\$ 83,500
GAIN/LOSS ON INVESTMENT	27,049	46,048	-	-	-
INVESTMENT EARNINGS	\$ 247,974	\$ 340,194	\$ 225,000	\$ 136,500	\$ 83,500
FEDERAL GRANT	\$ 451	\$ 20,626	\$ -	\$ -	\$ -
FEMA REIMBURSEMENT	262,144	1,493	26,250	27,800	-
STATE GRANT	6,513	-	-	-	-
SOUTHSIDE PLACE	256,955	258,625	258,600	272,000	272,000
SETRAC	8,877	-	-	-	-
SALE OF CITY PROPERTY	-	56	-	-	-
SALE OF CITY PROPERTY-NON-CAPITALIZED	-	150	-	-	-
RESEARCH & COPIES	1,091	585	500	400	500
AUTO DECALS	247	237	200	100	200
INSURANCE REFUNDS	11,390	-	-	-	-
NSF CHECKS	-	310	-	-	-
CASH OVER/SHORT	(314)	(138,484)	-	-	-
MISCELLANEOUS	101,214	53,144	17,000	14,000	15,000
CYCLONE CYCLES	79,662	55,597	53,500	62,000	59,100
GOODE COMPANY	79,854	82,254	84,500	27,800	87,000
RENTAL PROPERTY INCOME	-	9,000	-	30,000	36,000
OTHER REVENUE	\$ 808,083	\$ 343,593	\$ 440,550	\$ 434,100	\$ 469,800
TRANSFER FROM EMERGENCY GRANT FUND	\$ 20,048	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM 2019 CERT OF OBLIGATION FUND	-	86,954	-	-	-
TRANSFER FROM WATER & SEWER FUND	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
TRANSFER FROM SOLID WASTE FUND	260,000	310,000	310,000	310,000	310,000
TRANSFER FROM EMPLOYEE BENEFIT FUND	-	142,500	-	-	-
TRANSFER FROM HUMAN RESOURCE SVCS FUND	-	-	76,200	80,700	135,300
TRANSFERS IN	\$ 1,530,048	\$ 1,789,454	\$ 1,636,200	\$ 1,640,700	\$ 1,695,300
TOTAL REVENUE	\$ 20,476,958	\$ 21,168,121	\$ 21,069,598	\$ 19,028,800	\$ 21,009,728

ADMINISTRATION DEPARTMENT

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

City Secretary Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Number of City Council Agenda Packets Processed	32	30	30
Number of Legal Notices Posted	40	40	40
Number of Ordinances Codified	8	10	10
Number of Elections	1 General	0	1 General
Number of Public Information Requests Received	146	175	200
Number of Board Commission Applications Received	75	0	80
Number of Archived Records Maintained	500	500	500
Sets of Meeting Minutes Transcribed and Approved	26	26	26
Human Resources Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Applications Received	594	800	500
Employee Biometric Attendance	103	100	100
% of employees participating in Wellness Program	99%	99%	99%
Full-Time Recruitments	26	25	20
Part-time Recruitments/Seasonal	11	10	10
Personnel Action Forms Processed	410	300	300
Worker's Compensation Claims	6	3	5
Total Number of FTEs	126	128	129

ADMINISTRATION DEPARTMENT DIVISIONS

Administration – The City Manager, City Secretary, and Human Resources Director together with their support staff, are all compensated in the Administration Division’s budget. The cost of printing the *West University Place City Currents* is also funded in this budget. (2021 Budget \$1,375,300)

City Council – Costs directly associated with the City Council; including council salaries, legal fees and election expenditures. (2021 Budget \$350,670)

ADMINISTRATION DEPARTMENT 2021 GOALS

City Secretary

- Procure Board/Commission Applicant Tracking Software.
- Decrease records inventory stored at SafeSite.

Human Resources

- Develop and implement organizational succession planning.
- Work with departments to assist in filling vacant areas.
- Maintain the City's health and benefit programs for employees.
- Implement an employee self service module for employee benefits.
- Continued improvement of the City employee recognition and appreciation program.
- Continue to provide employee training including training on organizational policies and procedures, safety, and customer service skills.
- Revise the city-wide certification compensation structure.

ADMINISTRATION DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 7 (2020 authorized full-time employees – 6)
- Communications Coordinator – \$108,370 (2020 budget – \$0)
- Community Relations – \$65,000 (2020 budget – \$21,000)
- Legal Fees – \$205,000 (2020 budget – \$185,000)
- Election Expenses – \$28,000 (2020 budget – \$18,000)
- Total Budget – \$1,725,970 (2020 Total Budget – \$1,565,010)

ADMINISTRATION DEPARTMENT

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<i>Administration</i>					
Personnel	\$ 861,804	\$ 942,493	\$ 903,200	\$ 835,150	\$ 1,015,500
Operating	230,243	367,267	358,700	351,800	359,800
Total	\$ 1,092,047	\$ 1,309,760	\$ 1,261,900	\$ 1,186,950	\$ 1,375,300
<i>Council</i>					
Personnel	\$ 15,128	\$ 8,659	\$ 2,610	\$ 2,610	\$ 10,170
Operating	210,179	168,593	300,500	218,500	340,500
Total	\$ 225,307	\$ 177,252	\$ 303,110	\$ 221,110	\$ 350,670
Total Department	\$ 1,317,355	\$ 1,487,012	\$ 1,565,010	\$ 1,408,060	\$ 1,725,970

Administration Department Staffing Schedule

POSITION	GRADE	2020	2021	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Administration</i>					
City Manager	Unclassified	1	1	Determined by Council	
HR Director	12	1	1	\$ 115,000	\$ 178,250
City Secretary	12	1	1	\$ 115,000	\$ 178,250
Assistant to the City Manager	7	1	1	\$ 59,290	\$ 85,971
Communications Coordinator	7	0	1	\$ 59,290	\$ 85,971
Executive Assistant	5	1	1	\$ 49,000	\$ 71,050
HR Generalist	5	1	1	\$ 49,000	\$ 71,050
Total Administration Department		6	7		

ADMINISTRATION DEPARTMENT

Administration Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 638,836	\$ 684,758	\$ 638,700	\$ 605,400	\$ 722,500
PART-TIME WAGES	-	19,650	15,000	-	15,000
OVERTIME	1,552	4,231	3,000	4,000	3,200
LONGEVITY	2,030	2,429	2,700	2,900	3,000
HEALTH & DENTAL	45,576	46,089	61,700	46,500	68,700
TMRS	91,444	93,065	87,000	83,000	97,900
FICA	45,608	52,061	46,800	47,000	54,600
WORKERS COMPENSATION	1,280	1,354	1,000	1,100	1,100
ALLOWANCES	23,051	22,165	21,200	20,000	22,300
OTHER BENEFITS	2,128	2,356	3,100	2,500	3,200
HSA CONTRIBUTION	-	1,000	8,000	7,750	8,500
EMPLOYEE RELATIONS	9,955	13,336	15,000	15,000	15,500
RECRUITING & HIRING	344	-	-	-	-
PERSONNEL	\$ 861,804	\$ 942,493	\$ 903,200	\$ 835,150	\$ 1,015,500
OFFICE SUPPLIES	\$ 5,578	\$ 7,517	\$ 10,000	\$ 10,000	\$ 10,000
COMMUNICATION	39,867	51,177	55,000	55,000	18,000
CONSULTANTS	16,711	-	-	-	-
EQUIPMENT LEASE/RENTAL	7,999	4,864	8,500	8,000	8,000
PROFESSIONAL DUES	6,969	5,647	7,900	7,000	8,000
PUBLICATIONS	9,473	698	2,500	2,500	2,500
TRAVEL & TRAINING	7,676	10,483	25,500	8,000	27,000
OTHER CONTRACTED SERVICES	-	153,191	50,000	64,000	40,000
COMMUNITY RELATIONS	1,171	92	17,000	15,000	57,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	134,800	133,600	137,300	137,300	144,300
CONTINGENCY	-	-	45,000	45,000	45,000
OPERATING	\$ 230,243	\$ 367,267	\$ 358,700	\$ 351,800	\$ 359,800
ADMINISTRATION DIVISION TOTAL	\$ 1,092,047	\$ 1,309,760	\$ 1,261,900	\$ 1,186,950	\$ 1,375,300

ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
PART-TIME WAGES	\$ 14,031	\$ 8,031	\$ 2,400	\$ 2,400	\$ 9,400
FICA	1,073	614	200	200	750
WORKERS COMPENSATION	23	13	10	10	20
PERSONNEL	\$ 15,128	\$ 8,659	\$ 2,610	\$ 2,610	\$ 10,170
OFFICE SUPPLIES	\$ 600	\$ -	\$ 1,500	\$ -	\$ 1,500
CONSULTANTS	15,000	-	30,000	25,000	35,000
LEGAL	181,038	128,813	185,000	160,000	205,000
PROFESSIONAL DUES	591	4,240	7,000	6,000	7,000
PUBLICATIONS	2,246	6,316	15,000	15,000	15,000
TRAVEL & TRAINING	8,209	5,267	11,000	7,500	11,000
LOBBYIST	-	-	30,000	-	30,000
COMMUNITY RELATIONS	2,494	5,533	3,000	5,000	8,000
ELECTION EXPENSE	-	18,425	18,000	-	28,000
OPERATING	\$ 210,179	\$ 168,593	\$ 300,500	\$ 218,500	\$ 340,500
CITY COUNCIL DIVISION TOTAL	\$ 225,307	\$ 177,252	\$ 303,110	\$ 221,110	\$ 350,670

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 Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Number of Accounts Payable Invoices	5,829	5,900	6,000
Number of Purchase Orders Issued	303	295	320
% of EFT Payments Processed for Accounts	53%	55%	58%
Number of Bond Issuances Managed	16	6	8
Value of Bond Issuances Managed	\$37.1M	\$26.7M	\$100.2M
Municipal Court Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Number of Citations Filed	4,645	1,400	2,300
Number of Tickets Disposed	3,688	1,100	1,800
Number of Warrants Issued	1,522	500	750
Number of Warrants Cleared	584	150	300

FINANCE DEPARTMENT DIVISIONS

Finance – Provides the traditional accounting, accounts payable, payroll, cash management, financial reporting functions. (2021 Budget – \$1,034,700)

Municipal Court – Administers the City's municipal court. (2021 Budget – \$290,900)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a satisfactory way. (2021 Budget – \$521,800)

FINANCE DEPARTMENT 2021 GOALS

- Continue to ensure that the City is financially sound while providing superior service valued by the community.
- Develop a multi-year financial forecast to include with the annual budget.
- Develop and implement the City's fixed asset inventory and audit.
- Continue to review and update the City's financial policies.
- Review and update, as necessary, all financial processes such as financial reporting and auditing, bank reconciliations, accounts payable, payroll, utility billing, and municipal court.
- Continue Government Finance internship program.

FINANCE DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 6 (2020 authorized full-time employees – 6)
- Total Budget – \$1,847,400 (2020 Total Budget – \$1,867,675)

FINANCE DEPARTMENT

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<i>Finance</i>					
Personnel	\$ 342,662	\$ 460,289	\$ 551,600	\$ 420,800	\$ 526,800
Operating	534,407	427,602	489,725	438,400	507,900
Total	\$ 877,069	\$ 910,309	\$ 1,041,325	\$ 861,200	\$ 1,034,700
<i>Municipal Court</i>					
Personnel	\$ 241,757	\$ 258,090	\$ 266,100	\$ 239,100	\$ 277,200
Operating	12,429	12,087	14,700	7,100	13,700
Total	\$ 254,186	\$ 270,177	\$ 280,800	\$ 246,200	\$ 290,900
<i>City-Wide Charges</i>					
Operating	\$ 875,029	\$ 1,697,611	\$ 545,550	\$ 476,700	\$ 521,800
Total	\$ 875,029	\$ 1,697,611	\$ 545,550	\$ 476,700	\$ 521,800
Total Department	\$ 2,006,284	\$ 2,878,097	\$ 1,867,675	\$ 1,584,100	\$ 1,847,400

Finance Department Staffing Schedule

POSITION	GRADE	2020	2021	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance</i>					
<i>Accounting</i>					
Finance Director	12	1	1	\$ 115,000	\$ 178,250
Treasurer	10	1	1	\$ 91,000	\$ 131,950
Fiscal Services Officer	7	1	1	\$ 59,290	\$ 85,971
Financial Analyst	7	1	1	\$ 59,290	\$ 85,971
<i>Municipal Court</i>					
Municipal Court Clerk	6	1	1	\$ 53,900	\$ 78,155
Accounting Specialist-AP	4	1	1	\$ 42,592	\$ 61,758
Total Finance Department		6	6		

FINANCE DEPARTMENT

Finance Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 235,431	\$ 328,734	\$ 380,700	\$ 293,600	\$ 366,100
PART-TIME WAGES	14,134	14,933	23,400	21,100	23,400
OVERTIME	-	-	-	200	-
LONGEVITY	105	374	500	800	800
HEALTH & DENTAL	32,799	37,093	52,700	34,900	43,300
TMRS	32,933	43,674	50,500	38,900	48,700
FICA	17,572	25,413	25,500	23,300	29,300
WORKERS COMPENSATION	485	574	600	600	500
ALLOWANCES	5,640	5,640	6,300	3,500	5,600
OTHER BENEFITS	829	1,271	1,900	1,400	1,600
HSA CONTRIBUTION	-	-	6,500	1,500	4,000
EMPLOYEE RELATIONS	2,734	2,583	3,000	1,000	3,500
PERSONNEL	\$ 342,662	\$ 460,289	\$ 551,600	\$ 420,800	\$ 526,800
OFFICE SUPPLIES	\$ 5,177	\$ 4,988	\$ 5,800	\$ 5,500	\$ 5,500
EQUIPMENT MAINTENANCE	-	-	500	200	500
COMMUNICATION	1,506	1,214	2,025	1,000	1,300
EQUIPMENT LEASE/RENTAL	6,168	5,708	4,400	4,400	4,500
PROFESSIONAL DUES	1,525	1,489	1,100	1,500	1,600
PUBLICATIONS	2,505	2,046	2,500	2,500	2,500
TRAVEL & TRAINING	3,874	3,157	11,500	5,000	11,000
OTHER CONTRACTED SERVICES	374,953	272,000	318,600	275,000	332,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	138,700	137,000	143,300	143,300	149,000
OPERATING	\$ 534,407	\$ 427,602	\$ 489,725	\$ 438,400	\$ 507,900
FURNITURE & FIXTURES	\$ -	\$ 19,818	\$ -	\$ 2,000	\$ -
OTHER CONSTRUCTION COSTS	-	2,600	-	-	-
CAPITAL	\$ -	\$ 22,418	\$ -	\$ 2,000	\$ -
FINANCE DIVISION TOTAL	\$ 877,069	\$ 910,309	\$ 1,041,325	\$ 861,200	\$ 1,034,700

FINANCE DEPARTMENT

Municipal Court Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 122,038	\$ 128,319	\$ 132,300	\$ 132,300	\$ 137,000
PART-TIME WAGES	56,766	63,230	68,500	46,900	70,400
OVERTIME	8,789	10,788	8,000	4,600	8,000
LONGEVITY	2,800	2,920	3,000	3,200	3,200
HEALTH & DENTAL	17,842	17,695	18,800	16,000	17,800
TMRS	18,649	18,612	18,700	16,800	19,400
FICA	13,940	15,133	15,800	13,100	16,400
WORKERS COMPENSATION	362	367	300	300	300
OTHER BENEFITS	571	651	700	600	700
HSA CONTRIBUTION	-	375	-	5,300	4,000
PERSONNEL	\$ 241,757	\$ 258,090	\$ 266,100	\$ 239,100	\$ 277,200
OFFICE SUPPLIES	\$ 2,229	\$ 1,693	\$ 3,000	\$ 2,000	\$ 3,000
COMMUNICATION	508	794	1,000	1,000	1,000
PROFESSIONAL DUES	497	510	600	600	600
PUBLICATIONS	(6)	796	600	-	600
TRAVEL & TRAINING	2,989	4,618	4,000	2,500	4,000
CREDIT CARD FEES	3,063	210	500	500	500
OTHER CONTRACTED SERVICES	3,149	3,466	5,000	500	4,000
OPERATING	\$ 12,429	\$ 12,087	\$ 14,700	\$ 7,100	\$ 13,700
MUNICIPAL COURT DIVISION TOTAL	\$ 254,186	\$ 270,177	\$ 280,800	\$ 246,200	\$ 290,900

FINANCE DEPARTMENT

City-Wide Division Budget Detail by Line Item

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
HEALTH & DENTAL	\$ 2,500	\$ -	\$ -	\$ -	\$ -
RETIREE BENEFITS	180,000	188,600	94,400	94,400	98,300
OTHER BENEFITS	274,500	348,300	-	-	-
HSA CONTRIBUTION	-	1,375	17,000	6,600	5,500
BUILDINGS & GROUNDS MAINTENANCE	-	2,500	-	-	-
ELECTRIC SERVICE	141,569	149,294	135,000	100,000	115,000
STREET LIGHTING - ELECTRIC SERVICE	82,447	117,915	71,000	55,000	75,000
NATURAL GAS SERVICE	2,898	3,080	3,000	3,000	3,000
GENERAL LIABILITY INSURANCE	8,991	8,330	10,000	9,000	10,000
ERRORS & OMISSIONS	18,745	16,450	20,000	17,000	18,000
CRIME COVERAGE FIDELITY	1,977	2,907	3,200	3,200	3,200
AUTO LIABILITY	41,637	38,192	43,000	41,000	42,000
AUTO PHYSICAL DAMAGE	28,693	29,529	31,000	30,000	30,000
UNDERGROUND STORAGE LIABILITY	889	500	950	500	800
REAL & PERSONAL PROPERTY DEDUCTIBLE	91,117 (968)	99,907 1,180	107,000 10,000	107,000 10,000	111,000 10,000
PROPERTY TAXES	-	11,288	-	-	-
BAD DEBT EXPENSE	35	-	-	-	-
LAND ACQUISITION	-	678,263	-	-	-
CITY-WIDE DIVISION TOTAL	\$ 875,029	\$ 1,697,611	\$ 545,550	\$ 476,700	\$ 521,800

POLICE DEPARTMENT

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

Police Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Response times			
<i>On Scene</i>	4:32	4:30	4:23
<i>Complete</i>	17:51	18:21	20:16
Incident/Supplement Reports	772	640	638
House Watches	1,289	276	242
Phone Calls	63,591	58,758	50,698
<i>Incoming/Outgoing 911</i>	18,299	19,622	13,707
<i>Non-Emergency Incoming</i>	33,064	29,008	27,921
<i>Non-Emergency Outgoing</i>	12,228	10,128	9,070
Number of Direct Link Subscribers	196	156	191
Property Evidence and Submissions			
<i>Cases with Submission</i>	307	214	239
<i>Tagged Items</i>	761	658	759

POLICE DEPARTMENT DIVISIONS

Patrol – Provides patrol, enforcement and investigative services. (2021 Budget – \$4,617,300)

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. (2021 Budget – \$913,900)

POLICE DEPARTMENT 2021 GOALS

- The department will continue to advocate for City interests working with the Texas Police Chiefs Association and the International Association of Chiefs of Police Legislative efforts.
- Complete Virtual Gate Phase 2.
- Complete enhancements to the DirectLink alarm monitoring system.
- Full police staffing for Officers and Dispatchers.

POLICE DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 38 (2020 authorized full-time employees – 38)
- Total Budget – \$5,531,200 (2020 Total Budget – \$5,575,200)

POLICE DEPARTMENT

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<i>Patrol</i>					
Personnel	\$ 2,938,596	\$ 3,026,550	\$ 3,396,400	\$ 3,016,100	\$ 3,388,000
Operating	847,371	817,541	1,197,000	893,000	1,229,300
Capital	-	-	-	78,000	-
Total	\$ 3,785,967	\$ 3,844,091	\$ 4,593,400	\$ 3,987,100	\$ 4,617,300
<i>Support Services</i>					
Personnel	\$ 768,426	\$ 696,079	\$ 979,000	\$ 701,500	\$ 911,100
Operating	340	914	2,800	1,000	2,800
Total	\$ 768,766	\$ 696,993	\$ 981,800	\$ 702,500	\$ 913,900
Total Department	\$ 4,554,734	\$ 4,541,084	\$ 5,575,200	\$ 4,689,600	\$ 5,531,200

Police Department Staffing Schedule

POSITION	GRADE	2020	2021	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Police Department</i>					
<i>Patrol</i>					
Police Chief	13	1	1	\$ 132,250	\$ 204,988
Police Captain	11	1	1	\$ 104,650	\$ 151,743
Police Sergeant	P2	6	6	\$ 81,000	\$ 105,300
Police Officer	P1	18	18	\$ 67,500	\$ 87,750
Community Resource Officer	P1	1	1	\$ 67,500	\$ 87,750
<i>Support Services</i>					
Administrative Assistant-PD	4	1	1	\$ 42,592	\$ 61,758
Emergency					
Telecommunications Operator	4	9	9	\$ 42,592	\$ 61,758
Office Assistant- Direct Link	2	1	1	\$ 35,200	\$ 51,040
Total Police Department		38	38		

POLICE DEPARTMENT

Patrol Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 1,900,114	\$ 1,944,842	\$ 2,202,000	\$ 1,943,900	\$ 2,228,900
OVERTIME	236,933	286,215	245,000	290,200	245,000
LONGEVITY	11,338	11,215	12,600	13,700	14,100
HEALTH & DENTAL	272,922	264,162	325,000	240,900	317,300
TMRS	297,127	294,400	323,500	292,900	326,900
FICA	158,534	165,387	179,400	165,000	181,800
WORKERS COMPENSATION	36,544	36,639	31,000	34,600	32,000
ALLOWANCES	9,657	7,680	8,300	7,400	7,700
OTHER BENEFITS	10,983	10,703	15,100	12,500	14,800
HSA CONTRIBUTION	-	1,875	51,000	13,500	16,000
EMPLOYEE RELATIONS	4,443	3,432	3,500	1,500	3,500
PERSONNEL	\$ 2,938,596	\$ 3,026,550	\$ 3,396,400	\$ 3,016,100	\$ 3,388,000
OFFICE SUPPLIES	\$ 7,189	\$ 9,494	\$ 8,600	\$ 8,600	\$ 8,600
APPREHENSION & JAILING	1,563	1,861	1,400	1,400	1,400
OPERATING SUPPLIES	53,543	17,240	53,800	53,800	53,800
FUEL	39,090	35,968	45,000	20,000	42,000
EQUIPMENT MAINTENANCE	595	-	2,300	2,300	2,300
VEHICLE MAINTENANCE	44,332	36,557	24,000	25,000	27,500
COMMUNICATION	1,414	1,190	2,000	2,000	2,000
CONSULTANTS	3,771	1,857	6,000	6,000	6,000
EQUIPMENT LEASE/RENTAL	6,865	7,581	7,700	7,700	7,700
PROFESSIONAL DUES	5,269	4,708	3,500	4,000	3,500
PUBLICATIONS	-	7,391	-	-	-
TRAVEL & TRAINING	25,156	23,696	36,500	15,000	36,500
OTHER CONTRACTED SERVICES	-	-	269,500	20,500	272,500
LAW ENFORCEMENT LIABILITY	16,280	15,054	15,200	15,200	17,000
COMMUNITY RELATIONS	903	1,045	31,000	21,000	26,000
TRANSFER TO ASSET REPLACEMENT FUND	-	-	-	-	10,500
TRANSFER TO VEHICLE REPLACEMENT FUND	100,000	104,000	108,500	108,500	121,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	541,400	549,900	582,000	582,000	591,000
OPERATING	\$ 847,371	\$ 817,541	\$ 1,197,000	\$ 893,000	\$ 1,229,300
OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ 78,000	\$ -
CAPITAL	\$ -	\$ -	\$ -	\$ 78,000	\$ -
PATROL DIVISION TOTAL	\$ 3,785,967	\$ 3,844,091	\$ 4,593,400	\$ 3,987,100	\$ 4,617,300

POLICE DEPARTMENT

Support Services Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 479,571	\$ 422,973	\$ 609,400	\$ 431,900	\$ 575,300
OVERTIME	68,759	88,938	80,000	98,100	80,000
LONGEVITY	5,139	4,586	5,200	5,200	5,300
HEALTH & DENTAL	92,358	69,929	122,400	54,500	107,800
TMRS	76,337	67,389	90,900	69,300	86,300
FICA	40,911	38,473	50,200	39,700	48,100
WORKERS COMPENSATION	1,042	888	900	800	900
ALLOWANCES	1,987	-	-	-	-
OTHER BENEFITS	2,320	2,280	3,000	2,000	2,900
HSA CONTRIBUTION	-	625	17,000	-	4,500
PERSONNEL	\$ 768,426	\$ 696,079	\$ 979,000	\$ 701,500	\$ 911,100
TRAVEL & TRAINING	\$ 340	\$ 914	\$ 2,800	\$ 1,000	\$ 2,800
OPERATING	\$ 340	\$ 914	\$ 2,800	\$ 1,000	\$ 2,800
SUPPORT SERVICES DIVISION TOTAL	\$ 768,766	\$ 696,993	\$ 981,800	\$ 702,500	\$ 913,900

FIRE DEPARTMENT

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

Fire Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Total Responses	1,276	1,200	1,200
Medic Calls	716	675	675
Engine Calls	608	670	680
Response Time Average	4:41	5:00	4:40
Turn-Out Time Average	1:14	1:35	1:15
Fire Code Inspections performed	96	75	75
Mutual Aid provided to Bellaire	158	100	120
Mutual Aid received from Bellaire	24	37	21
Total EMS Transports	362	315	350
Southside Place 911 EMS Calls	87	88	88
Average Annual Required Training Hours	128	128	128

FIRE DEPARTMENT DIVISIONS

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

FIRE DEPARTMENT 2021 GOALS

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

FIRE DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 23 (2020 authorized full-time employees – 23)
- Total Budget – \$3,850,000 (2020 Total Budget – \$3,870,000)

FIRE DEPARTMENT

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<i>Fire</i>					
Personnel	\$ 2,885,778	\$ 2,911,648	\$ 3,196,100	\$ 2,894,007	\$ 3,192,000
Operating	690,312	592,013	648,400	640,200	649,800
Capital	22,497	43,288	25,500	61,500	8,200
Total	\$ 3,598,587	\$ 3,546,949	\$ 3,870,000	\$ 3,595,707	\$ 3,850,000
Total Department	\$ 3,598,587	\$ 3,546,949	\$ 3,870,000	\$ 3,595,707	\$ 3,850,000

Fire Department Staffing Schedule

POSITION	GRADE	2020	2021	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Fire Department</i>					
Fire Chief	13	1	1	\$ 132,250	\$ 204,988
Fire Marshal / Assistant	11	1	1	\$ 104,650	\$ 151,743
Fire Captain	F4	3	3	\$ 92,500	\$ 120,250
Fire Lieutenant	F3	3	3	\$ 78,125	\$ 101,563
Firefighter / Paramedic	F2	15	15	\$ 60,000	\$ 78,750
Total Fire Department		23	23		

FIRE DEPARTMENT

Fire Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 1,748,536	\$ 1,818,126	\$ 2,015,300	\$ 1,969,300	\$ 2,084,400
OVERTIME	320,801	279,804	285,000	136,600	245,000
LONGEVITY	12,691	12,880	14,300	13,900	13,600
HEALTH & DENTAL	313,073	309,435	308,100	247,000	276,400
TMRS	287,383	277,824	303,600	276,700	307,100
FICA	153,243	155,635	169,100	154,200	173,700
WORKERS COMPENSATION	27,271	27,448	27,400	33,707	27,100
ALLOWANCES	9,290	8,880	8,900	8,500	8,900
OTHER BENEFITS	9,944	11,589	13,400	11,600	12,800
HSA CONTRIBUTION	-	6,875	48,000	41,000	40,000
EMPLOYEE RELATIONS	3,428	3,152	3,000	1,500	3,000
RECRUITING & HIRING	117	-	-	-	-
PERSONNEL	\$ 2,885,778	\$ 2,911,648	\$ 3,196,100	\$ 2,894,007	\$ 3,192,000
OFFICE SUPPLIES	\$ 2,267	\$ 1,840	\$ 3,000	\$ 3,000	\$ 3,000
OPERATING SUPPLIES	49,650	48,415	48,000	58,000	28,000
EMS SUPPLIES	-	-	-	-	28,000
FUEL	10,484	8,838	12,000	5,000	10,000
EQUIPMENT MAINTENANCE	16,028	13,387	16,000	16,000	19,000
VEHICLE MAINTENANCE	48,545	33,724	45,000	50,000	45,000
COMMUNICATION	342	106	500	500	500
PROFESSIONAL DUES	5,466	5,735	4,800	4,800	5,000
PUBLICATIONS	1,937	2,055	1,500	2,000	2,000
TRAVEL & TRAINING	36,984	33,059	44,300	34,000	44,500
OTHER CONTRACTED SERVICES	36,993	30,967	43,400	37,000	43,300
COMMUNITY RELATIONS	3,716	4,587	4,000	4,000	4,000
TRANSFER TO VEHICLE REPLACEMENT FUND	219,000	168,000	167,000	167,000	145,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	214,100	222,700	231,400	231,400	239,600
TRANSFER TO ASSET REPLACEMENT FUND	44,800	18,600	27,500	27,500	32,900
OPERATING	\$ 690,312	\$ 592,013	\$ 648,400	\$ 640,200	\$ 649,800
FURNITURE & EQUIP <\$5000	\$ 2,504	\$ 1,062	\$ 800	\$ 800	\$ 3,200
OTHER EQUIPMENT	19,993	42,225	24,700	50,700	5,000
OTHER CONSTRUCTION COSTS	-	-	-	10,000	-
CAPITAL	\$ 22,497	\$ 43,288	\$ 25,500	\$ 61,500	\$ 8,200
FIRE DIVISION TOTAL	\$ 3,598,587	\$ 3,546,949	\$ 3,870,000	\$ 3,595,707	\$ 3,850,000

PUBLIC WORKS DEPARTMENT

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

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

PUBLIC WORKS DEPARTMENT DIVISIONS

Administration – Provides management and leadership for the entire Department and is responsible for customer service, emergency management, contract administration, personnel management, public education and managing the City’s Capital Improvement Program. (2021 Budget – \$618,200)

Public Works Administration Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Number of Community Improvement Projects (CIP) Managed	22	20	20
Value of Community Improvement Projects (CIP) Managed	\$40 million	\$40 million	\$50 million

Community Development – Provides plan review, permits and inspection services to ensure that all residential and commercial buildings comply with the City’s adopted building, plumbing and electrical codes, as well as being responsible for code and animal related ordinance enforcement. Starting in 2020, the Planning Division, which ensures compliance with the City’s development polices, ordinance, and zoning requirements, was merged with the Community Development Division. (2021 Budget – \$795,900)

Public Works Community Development Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Number of Inspections Performed	7,484	5,500	6,500
Number of Inspections-Southside Place	579	525	550
Number of Permits Issued	3,057	2,950	3,200
Number of Pet Licenses Issued	98	35	90
Number of Barking Dog Complaints	1	4	5
Number of Dog at Large Reports	4	15	15

Streets & Drainage – Maintains the City’s streets, sidewalks, and storm water drainage systems.
(2021 Budget – \$567,600)

Public Works Streets and Drainage Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Storm Sewer Video Inspection Performed (linear feet)	6,000'	13,000'	30,000'

Facilities Management – Maintains and oversees the City’s buildings and related equipment.
(2021 Budget – \$1,018,100)

Public Works Facilities Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
City Building Inspections Performed	210	210	210
Number of Facility Work Orders Completed	1,000	1,100	1,100
City Facility Square Foot Maintained	120,000	120,000	120,000

General Services – Provide the maintenance to all the City’s vehicles and equipment, as well as ensure the proper installation and maintenance of all traffic signals, street signs, and pavement markings. (2021 Budget – \$621,250)

Public Works General Services Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Number of Traffic Signals Maintained (traffic and pedestrian signals)	94	94	94
Number of Fleet Maintained (vehicles, equip, trailers)	85	85	85
Number of Fleet Work Orders Completed	519	500	500
Number of Street Signs Maintained	2,656	2,656	2,656

PUBLIC WORKS DEPARTMENT 2021 GOALS

Administration

- Work with TXDOT and selected contractor to ensure the drainage and roadway construction reaches 50% completion milestone by the end of 2021.
- Complete the installation of all physical infrastructure for the Virtual Gate Phase II project by December 2021
- Continue to explore regional and alternative detention options for future drainage projects.
- Continue to actively pursue alternate funding sources and programs for future infrastructure projects.

Community Development

- Adopt the 2021 International Building Codes and the 2020 National Electric Code.
- Complete an audit on all permitting forms currently being utilized and ensure information and use is still relevant.
- Work with City Boards and Commissions to evaluate and make the necessary revisions to the City's Code of Ordinances per Council and/or staff direction.
- Complete an internal audit on the classification of trees allowed to be planted in the City's Right of Way and work with the necessary board or commission to make changes as needed.

Street & Drainage

- Complete a street pavement and sidewalk condition assessment program to identify areas that are starting to show age, show wear and are being affected by tree roots.
- Continue to identify and complete repairs to deficiencies that are causing curb line street ponding issues.
- Pursue a completion rate of 50% in televising the City's storm sewer system.
- Implement recommendations provided by the Storm Water Modeling Study.

Facilities Management

- Upgrade HVAC controls to operate under one sole system.
- Continue the implementation of upgrading all outdoor lighting to LED for 75% of City facilities.
- Maintain a 1-2 day average completion rate for work orders received.
- Complete the recommended implementation items by December 31 per Council direction as stated in the Facilities Condition Assessment.
- Continue employee development through technical, management and leadership training.

General Services

- Implement effective planning and forecasting process by scheduling bi-weekly meetings to ensure the delivery of the right projects on-time and on-budget.
- Explore the conversion of streetlights from high-pressure sodium to LED with Centerpoint Energy and develop an implementation plan for 2022.
- Complete the recommended implementation items by December 31 per Council direction as stated in the Citywide Traffic and Speed Study.
- Continue to be recognized as a top performing Fleet Maintenance program amongst other national programs.
- Continue to 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.
- Continue employee development through technical, management and leadership training.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 19 (2020 authorized full-time employees – 19)
- Total Budget – \$3,621,050 (2020 Total Budget – \$3,573,700)

PUBLIC WORKS DEPARTMENT

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<i>Public Works Administration</i>					
Personnel	\$ 186,632	\$ 44,363	\$ 163,500	\$ 157,000	\$ 400,600
Operating	147,850	203,410	214,500	206,300	217,600
Total	\$ 334,483	\$ 247,773	\$ 378,000	\$ 363,300	\$ 618,200
<i>Community Development *</i>					
Personnel	\$ 490,879	\$ 481,614	\$ 775,500	\$ 625,550	\$ 639,100
Operating	20,684	70,422	132,250	112,700	156,800
Capital	3,380	-	-	-	-
Total	\$ 514,944	\$ 552,035	\$ 907,750	\$ 738,250	\$ 795,900
<i>Streets & Drainage</i>					
Personnel	\$ 68,859	\$ 73,545	\$ 134,100	\$ 61,700	\$ 133,000
Operating	263,452	274,409	433,000	431,500	434,600
Capital	27,875	2,966	-	-	-
Total	\$ 360,186	\$ 350,920	\$ 567,100	\$ 493,200	\$ 567,600
<i>Facilities Maintenance</i>					
Personnel	\$ 159,761	\$ 179,084	\$ 257,600	\$ 241,300	\$ 257,500
Operating	599,675	646,478	669,000	664,200	663,600
Capital	94,464	26,004	104,000	155,500	97,000
Total	\$ 853,900	\$ 851,566	\$ 1,030,600	\$ 1,061,000	\$ 1,018,100
<i>General Services</i>					
Personnel	\$ 435,805	\$ 436,721	\$ 462,000	\$ 430,700	\$ 333,300
Operating	273,951	222,259	215,250	203,950	215,950
Capital	22,407	15,084	13,000	13,000	72,000
Total	\$ 732,163	\$ 674,064	\$ 690,250	\$ 647,650	\$ 621,250
<i>Planning *</i>					
Personnel	\$ 195,079	\$ 193,664	\$ -	\$ -	\$ -
Operating	98,146	122,647	-	-	-
Total	\$ 293,225	\$ 316,311	\$ -	\$ -	\$ -
Total Department	\$ 3,088,900	\$ 2,992,669	\$ 3,573,700	\$ 3,303,400	\$ 3,621,050

* Planning Division has been merged with the Community Development Division

PUBLIC WORKS DEPARTMENT

Public Works Staffing Schedule (General Fund)

POSITION	GRADE	2020	2021	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works					
Public Works Administration					
Public Works Director	12	1	1	\$ 115,000	\$ 178,250
Assistant Director of Public Works *	11	0	1	\$ 104,650	\$ 151,743
Administrative Specialist	5	0	1	\$ 49,000	\$ 71,050
Community Development					
Chief Building Official	10	1	1	\$ 91,000	\$ 131,950
City Planner	G32	1	0	\$ 89,541	\$ 143,266
Administrative Coordinator (PW)	6	1	1	\$ 53,900	\$ 78,155
Building Inspector	5	2	2	\$ 49,000	\$ 71,050
Code Enforcement/Animal Control	4	1	1	\$ 42,592	\$ 61,758
Permit Technician	1	2	2	\$ 35,200	\$ 51,040
Operations					
Maintenance Worker I	1	2	2	\$ 32,000	\$ 46,400
Facilities Maintenance					
Facilities Maintenance Manager	9	1	1	\$ 71,741	\$ 104,024
Facilities Maintenance Technician	4	2	2	\$ 42,592	\$ 61,758
General Services					
Assistant Director of Public Works *	11	1	0	\$ 104,650	\$ 151,743
Lead Mechanic	6	1	1	\$ 53,900	\$ 78,155
Lead Traffic Technician	5	1	1	\$ 49,000	\$ 71,050
Mechanic	4	1	1	\$ 42,592	\$ 61,758
Traffic Technician	2	1	1	\$ 35,200	\$ 51,040
Total Public Works Department		19	19		

* The Assistant Director of Public Works position was moved to Public Works Administration in the 2021 Budget.

PUBLIC WORKS DEPARTMENT

Public Works Administration Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 134,398	\$ 29,741	\$ 114,900	\$ 114,000	\$ 286,000
LONGEVITY	805	1,055	1,100	1,200	1,600
HEALTH & DENTAL	10,598	2,047	7,200	6,600	36,300
TMRS	19,499	4,248	16,000	15,900	38,600
FICA	10,097	2,449	9,300	9,200	21,700
WORKERS COMPENSATION	270	65	200	200	400
ALLOWANCES	6,840	1,760	6,900	6,600	7,700
OTHER BENEFITS	446	109	600	500	1,000
HSA CONTRIBUTION	-	-	1,500	-	1,500
EMPLOYEE RELATIONS	3,679	2,889	5,800	2,800	5,800
PERSONNEL	\$ 186,632	\$ 44,363	\$ 163,500	\$ 157,000	\$ 400,600
OFFICE SUPPLIES	\$ 1,954	\$ 4,117	\$ 4,500	\$ 4,000	\$ 4,500
OPERATING SUPPLIES	1,138	2,338	2,000	2,000	2,000
COMMUNICATION	56	29	1,000	1,000	1,000
ELECTRIC SERVICE	6,166	6,612	6,000	5,000	6,000
CONSULTANTS	36,494	55,650	35,000	35,000	35,000
EQUIPMENT LEASE/RENTAL	6,993	6,911	7,000	7,000	7,000
PROFESSIONAL DUES	1,615	50	2,100	2,000	2,100
TRAVEL & TRAINING	5,800	6,464	7,000	1,500	7,000
CREDIT CARD FEES	10,477	11,503	12,000	10,900	12,000
OTHER CONTRACTED SERVICES	16,814	36,707	54,000	54,000	54,000
COMMUNITY RELATIONS	344	428	5,000	5,000	5,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	60,000	72,600	78,900	78,900	82,000
OPERATING	\$ 147,850	\$ 203,410	\$ 214,500	\$ 206,300	\$ 217,600
PUBLIC WORKS ADMINISTRATION					
DIVISION TOTAL	\$ 334,483	\$ 247,773	\$ 378,000	\$ 363,300	\$ 618,200

PUBLIC WORKS DEPARTMENT

Community Development Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 354,568	\$ 348,801	\$ 563,500	\$ 439,600	\$ 447,500
OVERTIME	4,516	7,737	5,100	10,300	6,500
LONGEVITY	3,580	2,889	5,200	4,500	4,500
HEALTH & DENTAL	46,127	43,661	72,300	71,700	75,100
TMRS	50,146	47,161	75,500	59,100	60,200
FICA	27,236	26,765	42,800	32,400	33,600
WORKERS COMPENSATION	1,004	939	1,100	1,200	900
ALLOWANCES	2,040	2,040	3,600	2,000	2,100
OTHER BENEFITS	1,662	1,621	2,400	2,200	2,200
HSA CONTRIBUTION	-	-	4,000	2,500	6,500
EMPLOYEE RELATIONS	-	-	-	50	-
PERSONNEL	\$ 490,879	\$ 481,614	\$ 775,500	\$ 625,550	\$ 639,100
OFFICE SUPPLIES	\$ 267	\$ 151	\$ -	\$ -	\$ -
OPERATING SUPPLIES	1,617	2,969	7,100	6,500	6,800
FUEL	1,112	1,006	4,000	2,000	4,000
VEHICLE MAINTENANCE	2,513	3,436	2,500	1,500	2,000
COMMUNICATION	58	209	5,500	3,000	3,500
SURFACE WATER	-	-	1,000	-	1,000
EQUIPMENT LEASE/RENTAL	1,442	1,468	1,500	1,500	1,500
PROFESSIONAL DUES	280	490	1,850	900	900
PUBLICATIONS	1,478	435	1,000	500	2,000
TRAVEL & TRAINING	6,202	6,365	11,500	4,500	7,900
OTHER CONTRACTED SERVICES	564	48,061	82,000	80,000	106,700
COMMUNITY RELATIONS	152	831	2,300	300	8,500
TRANSFER TO VEHICLE REPLACEMENT FUND	5,000	5,000	5,000	5,000	12,000
TRANSFER TO ASSET REPLACEMENT FUND	-	-	7,000	7,000	-
OPERATING	\$ 20,684	\$ 70,422	\$ 132,250	\$ 112,700	\$ 156,800
OTHER EQUIPMENT	\$ 3,380	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ 3,380	\$ -	\$ -	\$ -	\$ -
DEVELOPMENT SERVICES DIVISION TOTAL	\$ 514,944	\$ 552,035	\$ 907,750	\$ 738,250	\$ 795,900

PUBLIC WORKS DEPARTMENT

Streets & Drainage Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 39,305	\$ 41,309	\$ 74,800	\$ 37,500	\$ 75,800
ON CALL	1,905	1,770	3,300	2,000	3,300
OVERTIME	6,808	8,863	8,000	4,000	8,000
LONGEVITY	380	440	600	600	700
HEALTH & DENTAL	8,798	8,652	24,300	6,300	24,300
TMRS	6,670	6,832	11,300	5,700	11,500
FICA	3,643	3,935	6,100	3,100	6,100
WORKERS COMPENSATION	1,121	1,123	1,300	800	1,300
OTHER BENEFITS	229	246	400	200	500
HSA CONTRIBUTION	-	375	4,000	1,500	1,500
PERSONNEL	\$ 68,859	\$ 73,545	\$ 134,100	\$ 61,700	\$ 133,000
OPERATING SUPPLIES	\$ 1,423	\$ 3,992	\$ 2,200	\$ 2,200	\$ 2,200
FUEL	3,522	2,701	3,000	2,000	3,000
EQUIPMENT MAINTENANCE	443	65	1,000	500	1,000
VEHICLE MAINTENANCE	-	420	-	-	-
DRAINAGE MAINTENANCE	14,529	27,254	35,000	35,000	43,000
STREET MAINTENANCE	106,279	110,761	190,000	190,000	205,000
TRAFFIC CONTROL MAINTENANCE	-	774	1,000	1,000	1,000
TRAVEL & TRAINING	111	600	-	-	-
OTHER CONTRACTED SERVICES	8,347	13,343	45,000	45,000	45,000
COMMUNITY RELATIONS	-	-	1,000	1,000	1,500
TRANSFER TO VEHICLE REPLACEMENT FUND	8,000	8,000	8,000	8,000	8,000
TRANSFER TO ASSET REPLACEMENT FUND	120,800	106,500	146,800	146,800	124,900
OPERATING	\$ 263,452	\$ 274,409	\$ 433,000	\$ 431,500	\$ 434,600
OTHER EQUIPMENT	\$ 27,875	\$ 2,966	\$ -	\$ -	\$ -
CAPITAL	\$ 27,875	\$ 2,966	\$ -	\$ -	\$ -
STREETS & DRAINAGE DIVISION TOTAL	\$ 360,186	\$ 350,920	\$ 567,100	\$ 493,200	\$ 567,600

PUBLIC WORKS DEPARTMENT

Facility Maintenance Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 104,357	\$ 118,445	\$ 163,400	\$ 158,200	\$ 170,700
ON CALL	1,860	2,775	2,800	4,800	5,500
OVERTIME	2,080	1,681	3,000	4,000	3,000
LONGEVITY	180	345	500	700	700
HEALTH & DENTAL	24,489	25,372	41,600	26,900	30,500
TMRS	15,019	16,191	22,300	22,900	23,600
FICA	7,967	9,056	12,400	12,900	13,300
WORKERS COMPENSATION	2,527	2,765	2,800	3,800	3,000
ALLOWANCES	840	840	1,500	800	900
OTHER BENEFITS	442	614	800	800	800
HSA CONTRIBUTION	-	1,000	6,500	5,500	5,500
PERSONNEL	\$ 159,761	\$ 179,084	\$ 257,600	\$ 241,300	\$ 257,500
OFFICE SUPPLIES	\$ -	\$ -	\$ 2,500	\$ 1,000	\$ -
OPERATING SUPPLIES	1,278	1,689	6,300	6,000	5,000
FUEL	1,029	1,032	2,000	1,000	2,000
EMERGENCY GENERATOR FUEL	2,576	1,739	3,700	3,700	3,700
EQUIPMENT MAINTENANCE	50,054	71,931	73,000	73,000	77,300
VEHICLE MAINTENANCE	1,668	3,099	1,000	5,000	6,000
BUILDING & GROUNDS MAINTENANCE	55,483	47,864	48,000	48,000	55,000
PROFESSIONAL DUES	699	410	600	600	1,000
TRAVEL & TRAINING	4,944	3,785	7,000	1,000	7,000
OTHER CONTRACTED SERVICES	312,644	310,729	312,000	312,000	302,000
TRANSFER TO VEHICLE REPLACEMENT FUND	8,000	8,000	8,000	8,000	12,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	23,000	22,800	26,100	26,100	27,100
TRANSFER TO ASSET REPLACEMENT FUND	138,300	173,400	178,800	178,800	165,500
OPERATING	\$ 599,675	\$ 646,478	\$ 669,000	\$ 664,200	\$ 663,600
LIGHT TRUCKS	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -
OTHER EQUIPMENT	53,640	-	-	51,500	45,500
OTHER CONSTRUCTION COSTS	40,824	26,004	64,000	64,000	51,500
CAPITAL	\$ 94,464	\$ 26,004	\$ 104,000	\$ 155,500	\$ 97,000
FACILITY MAINTENANCE TOTAL	\$ 853,900	\$ 851,566	\$ 1,030,600	\$ 1,061,000	\$ 1,018,100

PUBLIC WORKS DEPARTMENT

General Services Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 281,385	\$ 290,154	\$ 301,700	\$ 287,100	\$ 211,500
ON CALL	11,850	10,155	11,000	10,500	11,000
OVERTIME	14,254	11,329	8,000	8,600	8,500
LONGEVITY	3,045	2,290	2,500	3,200	2,800
HEALTH & DENTAL	50,076	48,646	59,400	48,200	42,800
TMRS	42,952	41,213	42,500	40,200	30,600
FICA	22,957	23,217	23,400	22,200	16,900
WORKERS COMPENSATION	5,909	5,813	4,300	5,600	4,200
ALLOWANCES	2,040	1,700	2,100	700	1,000
OTHER BENEFITS	1,338	1,456	1,600	1,400	1,000
HSA CONTRIBUTION	-	750	5,500	3,000	3,000
PERSONNEL	\$ 435,805	\$ 436,721	\$ 462,000	\$ 430,700	\$ 333,300
OPERATING SUPPLIES	\$ 6,861	\$ 11,900	\$ 12,000	\$ 12,000	\$ 12,300
FUEL	7,276	6,752	7,000	6,000	7,000
EQUIPMENT MAINTENANCE	8,202	1,001	6,000	5,000	5,000
VEHICLE MAINTENANCE	9,416	7,877	8,000	8,000	9,000
TRAFFIC CONTROL MAINTENANCE	28,137	24,977	22,000	22,000	23,000
ELECTRIC SERVICE	5,240	5,168	5,200	4,000	5,000
NATURAL GAS SERVICE	848	829	900	800	900
EQUIPMENT LEASE/RENTAL	254	273	300	300	300
PROFESSIONAL DUES	2,053	2,603	3,200	1,200	2,200
PUBLICATIONS	400	950	950	950	950
TRAVEL & TRAINING	7,718	9,721	8,000	2,000	8,000
OTHER CONTRACTED SERVICES	22,537	32,787	30,000	30,000	30,000
COMMUNITY RELATIONS	24,109	3,720	2,000	2,000	2,000
TRANSFER TO VEHICLE REPLACEMENT FUND	28,000	28,000	28,000	28,000	28,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	27,500	30,000	30,200	30,200	31,300
TRANSFER TO ASSET REPLACEMENT FUND	95,400	55,700	51,500	51,500	51,000
OPERATING	\$ 273,951	\$ 222,259	\$ 215,250	\$ 203,950	\$ 215,950
OTHER EQUIPMENT	\$ 15,037	\$ 8,740	\$ 8,000	\$ 8,000	\$ 60,000
CONSTRUCTION COSTS	7,370	6,344	5,000	5,000	12,000
CAPITAL	\$ 22,407	\$ 15,084	\$ 13,000	\$ 13,000	\$ 72,000
GENERAL SERVICES DIVISION TOTAL	\$ 732,163	\$ 674,064	\$ 690,250	\$ 647,650	\$ 621,250

PUBLIC WORKS DEPARTMENT

Planning Division Line Item Budget *

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 145,022	\$ 145,447	\$ -	\$ -	\$ -
OVERTIME	216	133	-	-	-
LONGEVITY	1,810	1,832	-	-	-
HEALTH & DENTAL	14,342	13,518	-	-	-
TMRS	20,376	19,364	-	-	-
FICA	10,989	11,135	-	-	-
WORKERS COMPENSATION	436	425	-	-	-
ALLOWANCES	1,200	1,050	-	-	-
OTHER BENEFITS	687	761	-	-	-
PERSONNEL	\$ 195,079	\$ 193,664	\$ -	\$ -	\$ -
OPERATING SUPPLIES	\$ 1,994	\$ 1,045	\$ -	\$ -	\$ -
FUEL	2,023	1,576	-	-	-
VEHICLE MAINTENANCE	867	3,107	-	-	-
COMMUNICATION	5,145	2,263	-	-	-
SURFACE WATER	-	121	-	-	-
CONSULTANTS	15,000	12,900	-	-	-
PROFESSIONAL DUES	910	431	-	-	-
TRAVEL & TRAINING	2,284	700	-	-	-
OTHER CONTRACTED SERVICES	64,119	94,616	-	-	-
COMMUNITY RELATIONS	505	588	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	5,300	5,300	-	-	-
OPERATING	\$ 98,146	\$ 122,647	\$ -	\$ -	\$ -
PLANNING DIVISION TOTAL	\$ 293,225	\$ 316,311	\$ -	\$ -	\$ -

* Moved to Community Development in the 2020 Budget

PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department is responsible for operating and maintaining the West University Place Recreation Center, the Colonial Park/Pool, the Community Building/Senior Center, the Scout House and nine (9) municipal parks and playgrounds. The department also is responsible for planning, implementing and evaluating a variety of recreational/leisure activities and special events for all ages.

PARKS AND RECREATION DEPARTMENT DIVISIONS

Administration – Provides management and leadership for the department’s divisions; includes Friends of West University Place Parks Fund Executive Director. (2021 Budget – \$464,900)

Parks Administration Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Total Number of Social Media Posts	120	160	140

Senior Services – Provides transportation, leisure and social services for the senior citizens of West University Place. (2021 Budget – \$454,500)

Senior Services Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Senior Classes, Trips, Lectures, and Misc. Activities Participant Numbers	6,236	3,616	3,616

Recreation Center – Operation of the pool and recreation facilities at the West University Place Recreation Center and special events. (2021 Budget – \$2,065,450)

Recreation Center Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Recreation Classes and Camps Participation Numbers	8,530	3,095	4,643
Recreation Center Membership Totals	3,395	1,704	2,556
Community Building and Scout House Rentals	333	156	156
Pavilion Rentals	78	20	75
Special Events Offered	19	4	18

Parks Maintenance – Maintains the City’s parks and landscaping. (2021 Budget – \$648,900)

Parks Maintenance Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Park and ROW Acreage Maintained	29.14	29.14	29.14

Colonial Park Pool – Operation of the pool at Colonial Park. (2021 Budget – \$479,700)

Colonial Park Pool Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Colonial Park Pool Membership Totals	3,357	1,400	3,375
Colonial Park Pool Rentals	82	0	75

PARKS AND RECREATION DEPARTMENT 2021 GOALS

- Revitalize Senior and Recreation program participation and increase revenues from aftermath of pandemic.
- Revive special events to increase community attendance from aftermath of pandemic.
- Recuperate memberships lost during pandemic.
- Explore and develop/offer online programming.
- Develop and implement site amenity inventory and maintenance program.
- Complete Park Improvement planning phase and development for Huffington Park.
- Increased awareness of the Good Neighbor Team: including additional volunteers, recipients and general citizens of West University Place.
- Complete programming and senior needs survey data collection.

PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 12 (2020 authorized full-time employees – 12)
- Total Budget – \$4,113,450 (2020 Total Budget – \$4,154,900)

PARKS & RECREATION DEPARTMENT

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<i>P&R Administration</i>					
Personnel	\$ 364,642	\$ 367,194	\$ 383,300	\$ 384,025	\$ 389,500
Operating	225,121	205,924	85,900	70,100	75,400
Capital	6,768	1,692	-	-	-
Total	\$ 596,531	\$ 574,809	\$ 469,200	\$ 454,125	\$ 464,900
<i>Senior Services</i>					
Personnel	\$ 227,205	\$ 233,594	\$ 246,500	\$ 207,875	\$ 252,600
Operating	146,894	166,398	197,800	137,000	201,900
Total	\$ 374,100	\$ 399,991	\$ 444,300	\$ 344,875	\$ 454,500
<i>Recreation Center</i>					
Personnel	\$ 708,165	\$ 758,513	\$ 802,300	\$ 689,325	\$ 808,600
Operating	1,000,090	1,290,815	1,232,100	908,200	1,224,850
Capital	-	290	1,000	12,000	32,000
Total	\$ 1,708,255	\$ 2,049,618	\$ 2,035,400	\$ 1,609,525	\$ 2,065,450
<i>Parks Maintenance</i>					
Personnel	\$ 194,110	\$ 211,699	\$ 225,400	\$ 213,940	\$ 225,800
Operating	367,701	386,982	489,700	364,500	423,100
Total	\$ 561,810	\$ 598,681	\$ 715,100	\$ 578,440	\$ 648,900
<i>Colonial Park</i>					
Personnel	\$ 167,046	\$ 192,059	\$ 208,300	\$ 164,400	\$ 222,600
Operating	292,328	257,603	282,600	247,300	245,100
Capital	-	-	-	-	12,000
Total	\$ 459,374	\$ 449,662	\$ 490,900	\$ 411,700	\$ 479,700
Total Department	\$ 3,700,070	\$ 4,072,762	\$ 4,154,900	\$ 3,398,665	\$ 4,113,450

Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2020		2021		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Parks and Recreation</i>							
<i>Administration</i>							
Parks and Recreation Director	12	1	1	\$	115,000	\$	178,250
Administrative Manager	9	1	1	\$	71,741	\$	104,024
Executive Director FWUP	7	1	1	\$	59,290	\$	85,971
<i>Senior Services</i>							
Senior Services Manager	8	1	1	\$	65,219	\$	94,568
Program Specialist-Sr. Services	4	1	1	\$	42,592	\$	61,758
<i>Recreation Center</i>							
Recreation Manager	9	1	1	\$	71,741	\$	104,024
Assistant Recreation Manager	7	1	1	\$	59,290	\$	85,971
Program Specialist- Aquatics & Recreation	6	2	2	\$	53,900	\$	78,155
<i>Parks Maintenance</i>							
Park Maintenance Manager	9	1	1	\$	71,741	\$	104,024
Parks Technician	1	2	2	\$	32,000	\$	46,400
<i>Total Parks and Recreation Department</i>		12	12				

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Administration Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 257,251	\$ 257,793	\$ 266,500	\$ 273,900	\$ 273,600
OVERTIME	86	-	-	-	-
LONGEVITY	3,025	3,205	3,400	3,600	3,600
HEALTH & DENTAL	36,541	40,324	40,200	35,800	39,800
TMRS	37,011	35,236	36,400	37,000	37,400
FICA	19,228	19,097	20,200	20,100	20,700
WORKERS COMPENSATION	522	491	400	500	400
ALLOWANCES	8,993	8,880	8,900	8,500	9,200
OTHER BENEFITS	1,008	1,208	1,300	1,200	1,300
HSA CONTRIBUTION	-	-	5,000	3,125	2,500
EMPLOYEE RELATIONS	977	959	1,000	300	1,000
PERSONNEL	\$ 364,642	\$ 367,194	\$ 383,300	\$ 384,025	\$ 389,500
OFFICE SUPPLIES	\$ 883	\$ 970	\$ 1,000	\$ 1,000	\$ 1,000
OPERATING SUPPLIES	6,228	2,817	3,000	3,000	3,000
SWIMMING POOL MAINTENANCE	2,777	(179)	-	-	-
COMMUNICATION	26,099	23,120	30,200	22,000	26,000
ELECTRIC SERVICE	11,553	11,893	-	-	-
NATURAL GAS SERVICE	1,099	876	-	-	-
EQUIPMENT LEASE/RENTAL	3,864	4,214	4,000	4,000	4,000
PROFESSIONAL DUES	2,534	1,817	2,600	2,600	2,600
TRAVEL & TRAINING	2,604	4,061	6,000	800	6,000
TRI-SPORTS	125,000	125,000	-	-	-
COMMUNITY RELATIONS	4,480	4,436	12,000	9,600	4,500
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	38,000	26,900	27,100	27,100	28,300
OPERATING	\$ 225,121	\$ 205,924	\$ 85,900	\$ 70,100	\$ 75,400
FURNITURE & FIXTURES	\$ 6,768	\$ 1,692	\$ -	\$ -	\$ -
CAPITAL	\$ 6,768	\$ 1,692	\$ -	\$ -	\$ -
PARKS AND RECREATION ADMINISTRATION DIVISION TOTAL	\$ 596,531	\$ 574,809	\$ 469,200	\$ 454,125	\$ 464,900

PARKS AND RECREATION DEPARTMENT

Senior Services Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 131,365	\$ 139,317	\$ 143,200	\$ 139,400	\$ 147,100
PART-TIME WAGES	46,311	42,589	48,000	17,600	48,000
OVERTIME	1,284	1,187	1,400	100	1,400
LONGEVITY	(67)	1,317	1,500	1,700	1,700
HEALTH & DENTAL	14,851	14,798	15,400	13,500	15,000
TMRS	18,100	18,522	19,100	18,900	19,600
FICA	13,283	13,931	14,700	12,000	15,100
WORKERS COMPENSATION	870	867	1,000	600	1,000
ALLOWANCES	618	-	-	-	-
OTHER BENEFITS	589	690	700	700	700
HSA CONTRIBUTION	-	375	1,500	3,375	3,000
PERSONNEL	\$ 227,205	\$ 233,594	\$ 246,500	\$ 207,875	\$ 252,600
OFFICE SUPPLIES	\$ 768	\$ 876	\$ 800	\$ 800	\$ 800
OPERATING SUPPLIES	3,770	2,938	3,000	2,600	5,500
FUEL	1,564	1,416	2,000	1,000	2,000
EQUIPMENT MAINTENANCE	236	58	-	-	-
VEHICLE MAINTENANCE	2,424	424	1,000	1,000	1,500
COMMUNICATION	11,530	11,860	16,200	16,200	12,000
ELECTRIC SERVICE	-	-	10,200	9,000	10,000
NATURAL GAS SERVICE	-	-	1,500	800	1,500
EQUIPMENT LEASE/RENTAL	1,388	1,250	1,300	1,300	1,300
PROFESSIONAL DUES	289	255	300	300	300
TRAVEL & TRAINING	669	817	1,200	500	900
CREDIT CARD FEES	3,099	3,438	4,000	3,000	4,000
INSTRUCTOR FEES	49,510	64,476	65,000	21,200	71,300
COMMUNITY RELATIONS	11,279	11,997	24,500	12,500	22,500
BOARDS AND COMMITTEES	4,369	4,594	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	42,600	49,800	50,000	50,000	51,500
TRANSFER TO ASSET REPLACEMENT FUND	4,400	3,200	2,800	2,800	2,800
OPERATING	\$ 146,894	\$ 166,398	\$ 197,800	\$ 137,000	\$ 201,900
SENIOR SERVICES DIVISION TOTAL	\$ 374,100	\$ 399,991	\$ 444,300	\$ 344,875	\$ 454,500

PARKS AND RECREATION DEPARTMENT

Recreation Center Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 237,573	\$ 266,499	\$ 273,200	\$ 268,600	\$ 282,500
PART-TIME WAGES	332,501	348,282	365,000	291,300	367,500
ON CALL	645	945	2,300	150	2,200
OVERTIME	5,362	4,037	8,200	1,100	6,300
LONGEVITY	1,250	1,555	1,800	2,000	2,000
HEALTH & DENTAL	26,851	28,308	29,100	25,800	28,700
TMRS	49,999	51,094	54,200	48,600	52,100
FICA	43,826	46,916	49,600	38,200	50,500
WORKERS COMPENSATION	5,549	5,949	8,000	4,600	8,100
ALLOWANCES	3,608	2,880	3,500	2,800	2,900
OTHER BENEFITS	1,002	1,297	1,400	1,300	1,300
HSA CONTRIBUTION	-	750	6,000	4,875	4,500
PERSONNEL	\$ 708,165	\$ 758,513	\$ 802,300	\$ 689,325	\$ 808,600
OFFICE SUPPLIES	\$ 2,843	\$ 2,495	\$ 2,500	\$ 1,900	\$ 3,350
OPERATING SUPPLIES	62,223	58,961	68,200	46,100	67,200
TREATMENT CHEMICALS	11,388	13,261	14,600	12,000	15,300
EQUIPMENT MAINTENANCE	8,285	4,294	12,000	11,500	11,500
BUILDING & GROUNDS MAINTENANCE	1,190	-	-	-	-
SWIMMING POOL MAINTENANCE	24,008	18,523	22,000	22,000	22,000
COMMUNICATION	4,712	4,515	6,100	3,900	5,800
ELECTRIC SERVICE	102,804	111,690	89,000	82,000	89,000
NATURAL GAS SERVICE	15,797	14,817	17,500	15,000	17,000
EQUIPMENT LEASE/RENTAL	6,438	3,102	4,000	3,500	4,000
PROFESSIONAL DUES	840	870	1,500	1,000	1,000
TRAVEL & TRAINING	10,300	10,030	7,700	3,900	7,700
CREDIT CARD FEES	25,380	39,571	39,200	35,600	39,200
INSTRUCTOR FEES	527,882	817,885	785,000	507,000	785,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	98,400	104,000	102,600	102,600	106,600
TRANSFER TO ASSET REPLACEMENT FUND	97,600	86,800	60,200	60,200	50,200
OPERATING	\$ 1,000,090	\$ 1,290,815	\$ 1,232,100	\$ 908,200	\$ 1,224,850
FURNITURE & EQUIP <\$5000	\$ -	\$ 290	\$ 1,000	\$ -	\$ -
OTHER EQUIPMENT	-	-	-	12,000	32,000
CAPITAL	\$ -	\$ 290	\$ 1,000	\$ 12,000	\$ 32,000
RECREATION CENTER DIVISION TOTAL	\$ 1,708,255	\$ 2,049,618	\$ 2,035,400	\$ 1,609,525	\$ 2,065,450

PARKS AND RECREATION DEPARTMENT

Parks Maintenance Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 126,090	\$ 138,898	\$ 142,100	\$ 140,900	\$ 146,800
PART-TIME WAGES	2,565	2,607	6,800	6,720	6,800
ON CALL	1,440	1,646	1,800	1,720	1,800
OVERTIME	1,663	1,370	1,900	500	1,900
LONGEVITY	357	465	600	800	800
HEALTH & DENTAL	30,620	33,354	32,200	29,600	32,900
TMRS	17,589	18,699	19,200	18,800	19,900
FICA	9,779	10,628	11,100	10,900	11,400
WORKERS COMPENSATION	2,308	2,415	1,900	2,400	1,900
ALLOWANCES	1,050	840	1,500	900	900
OTHER BENEFITS	647	777	800	700	700
HSA CONTRIBUTION	-	-	5,500	-	-
PERSONNEL	\$ 194,110	\$ 211,699	\$ 225,400	\$ 213,940	\$ 225,800
OFFICE SUPPLIES	\$ 104	\$ 275	\$ 300	\$ 300	\$ -
OPERATING SUPPLIES	3,273	3,559	4,100	4,100	4,100
FUEL	4,344	3,798	5,000	2,000	5,000
EQUIPMENT MAINTENANCE	668	563	1,700	1,800	1,800
VEHICLE MAINTENANCE	13,383	3,565	2,000	2,000	2,500
BUILDING & GROUNDS MAINTENANCE	73,315	84,815	25,000	22,500	25,000
ELECTRIC SERVICE	13,329	14,333	13,500	8,000	12,000
TRAVEL & TRAINING	5,432	4,317	4,000	1,600	3,200
OTHER CONTRACTED SERVICES	170,252	181,958	343,600	231,500	277,900
TRANSFER TO VEHICLE REPLACEMENT FUND	8,000	8,000	8,000	8,000	8,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	18,400	23,700	24,600	24,600	25,600
TRANSFER TO ASSET REPLACEMENT FUND	57,200	58,100	57,900	58,100	58,000
OPERATING	\$ 367,701	\$ 386,982	\$ 489,700	\$ 364,500	\$ 423,100
PARKS MAINTENANCE DIVISION TOTAL	\$ 561,810	\$ 598,681	\$ 715,100	\$ 578,440	\$ 648,900

PARKS AND RECREATION DEPARTMENT

Colonial Park Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 11	\$ -	\$ -	\$ -	\$ -
PART-TIME WAGES	151,039	174,571	191,300	155,000	204,500
OVERTIME	226	377	-	-	-
TMRS	231	131	-	-	-
FICA	11,705	13,651	14,600	9,100	15,600
WORKERS COMPENSATION	3,835	3,329	2,400	300	2,500
PERSONNEL	\$ 167,046	\$ 192,059	\$ 208,300	\$ 164,400	\$ 222,600
OFFICE SUPPLIES	\$ 180	\$ 481	\$ 800	\$ 450	\$ -
OPERATING SUPPLIES	33,078	24,526	29,600	15,600	28,300
TREATMENT CHEMICALS	16,149	13,100	18,500	16,500	20,100
EQUIPMENT MAINTENANCE	871	-	1,000	1,000	-
SWIMMING POOL MAINTENANCE	44,610	43,547	76,400	76,400	40,500
COMMUNICATION	752	893	2,000	2,000	2,000
ELECTRIC SERVICE	39,247	35,414	42,000	24,000	40,000
NATURAL GAS SERVICE	685	724	1,000	500	1,000
EQUIPMENT LEASE/RENTAL	480	293	500	450	500
CREDIT CARD FEES	4,076	3,026	4,300	3,900	4,300
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	57,200	62,500	62,900	62,900	64,900
TRANSFER TO ASSET REPLACEMENT FUND	95,000	73,100	43,600	43,600	43,500
OPERATING	\$ 292,328	\$ 257,603	\$ 282,600	\$ 247,300	\$ 245,100
OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 12,000
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ 12,000
COLONIAL PARK DIVISION TOTAL	\$ 459,374	\$ 449,662	\$ 490,900	\$ 411,700	\$ 479,700

GENERAL FUND

Transfers

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
TRANSFER FROM EMERGENCY GRANT FUND	\$ 20,048	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM 2019 CERT OF OBLIGATION FUND	-	86,954	-	-	-
TRANSFER FROM WATER & SEWER FUND	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
TRANSFER FROM SOLID WASTE FUND	260,000	310,000	310,000	310,000	310,000
TRANSFER FROM EMPLOYEE BENEFIT FUND	-	142,500	-	-	-
TRANSFER FROM HUMAN RESOURCE SVCS FUND	-	-	76,200	80,700	135,300
TRANSFERS IN	\$ 1,530,048	\$ 1,789,454	\$ 1,636,200	\$ 1,640,700	\$ 1,695,300
TRANSFER TO CAPITAL PROJECT FUND	\$ 200,000	\$ -	\$ -	\$ -	\$ 300,000
TRANSFER TO EMPLOYEE BENEFIT FUND	-	-	33,700	33,700	35,000
TRANSFER TO HUMAN RESOURCE SVCS FUND	-	-	249,900	249,900	252,000
TRANSFERS OUT	\$ 200,000	\$ -	\$ 283,600	\$ 283,600	\$ 587,000

DEBT SERVICE FUND

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

The City of West University Place uses debt financing to fund large capital investments. Streets, drainage, water and wastewater systems are all constructed with borrowed funds. The Debt Service Fund does not finance all of the city's bonded debt service. The Water and Sewer Fund also provides funds to repay debt. Funding the 2021 debt service payments requires an ad valorem tax rate of \$0.101584 per \$100 of assessed value in tax year 2020, a decrease of 15% or \$0.017936 per \$100.

In 2021, the Debt Service Fund will pay \$7,180,374 of debt service, issuance costs and fiscal agent fees, a decrease of \$1,867,409 from 2020. 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 2020 is estimated to be \$6.740 billion, the current debt limit under this provision is \$337.0 million. As of December 31, 2020, the City will owe a total of \$49.15 million to bondholders for all existing outstanding principal. Of this total, the Debt Service Fund, using property taxes, will provide \$41.55 million. The funding for the remaining \$0.76 million in debt is generated from user fees in the Water and Sewer Fund.

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

FUTURE ACTIVITY

Annual debt service on the current outstanding bonds will reach a maximum of \$7.17 million in 2021 and will decrease in the subsequent years. During the recent period of historically low interest rates, the City continued to refund all bonds that are available for refunding, significantly reducing the interest expense. Most outstanding bonds are at interest rates close to the current market; however, in early 2021 the City is refunding a portion of the 2017 bond issuance to take advantage of the exceptionally low interest rates.

**DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES:					
CURRENT YEAR PROPERTY TAXES	\$ 7,544,671	\$ 7,582,452	\$ 7,791,641	\$ 7,750,000	\$ 6,789,104
PRIOR YEAR PROPERTY TAXES	17,475	67,846	19,100	46,900	35,000
PENALTY AND INTEREST	26,071	33,397	32,500	29,900	30,500
EARNINGS ON INVESTMENTS	19,740	4,492	20,300	12,400	7,500
TRANSFER FROM 2019 CERT OF OBLIGATION FUND	-	4,747	-	-	-
TRANSFER FROM WATER & SEWER FUND	1,200,246	1,196,038	1,184,183	1,184,183	388,020
GENERAL OBLIGATION BOND PROCEEDS	-	-	-	11,376,128	-
TOTAL REVENUES	\$ 8,808,203	\$ 8,888,972	\$ 9,047,724	\$ 20,399,511	\$ 7,250,124
EXPENDITURES:					
BOND PRINCIPAL	\$ 7,770,000	\$ 7,910,000	\$ 8,060,000	\$ 8,060,000	\$ 6,490,000
INTEREST ON BONDS	1,063,783	920,492	930,783	930,783	683,374
FISCAL AGENT FEES	6,250	5,603	7,000	2,500	3,250
ISSUANCE COSTS	-	4,747	50,000	101,426	3,750
PAYMENT TO REFUNDED BOND ESCROW	-	-	-	11,264,456	-
TOTAL EXPENDITURES	\$ 8,840,033	\$ 8,840,842	\$ 9,047,783	\$ 20,359,165	\$ 7,180,374
NET REVENUES	\$ (31,830)	\$ 48,130	\$ (59)	\$ 40,346	\$ 69,750
BEGINNING BALANCE	\$ 900,120	\$ 868,289	\$ 900,585	\$ 916,419	\$ 956,765
ENDING BALANCE	\$ 868,289	\$ 916,419	\$ 900,526	\$ 956,765	\$ 1,026,515

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

Series	Obligation	Amount of Issue	Principal Outstanding December 31, 2020	Principal & Interest Requirements for 2021			Principal Outstanding December 31, 2021
				Principal	Interest	Total	
2011	Certificates of Obligation	910,000	730,000	240,000	13,725	253,725	490,000
2016	General Obligation Refunding	3,170,000	745,000	380,000	8,020	388,020	365,000
2017	General Obligation Refunding (a)	9,965,000	9,660,000	3,055,000	169,898	3,224,898	6,605,000
2019	Certificates of Obligation	4,040,000	4,040,000	100,000	158,000	258,000	3,940,000
2020	General Obligation Refunding	10,780,000	10,780,000	2,715,000	333,731	3,048,731	8,065,000
2020	Certificates of Obligation (<i>Preliminary</i>)	23,190,000	23,190,000	-	731,264	731,264	23,190,000
	<i>Capitalized Interest (Preliminary)</i>				(731,264)	(731,264)	
\$ 49,145,000				\$ 6,490,000	\$ 683,374	\$ 7,173,374	\$ 42,655,000

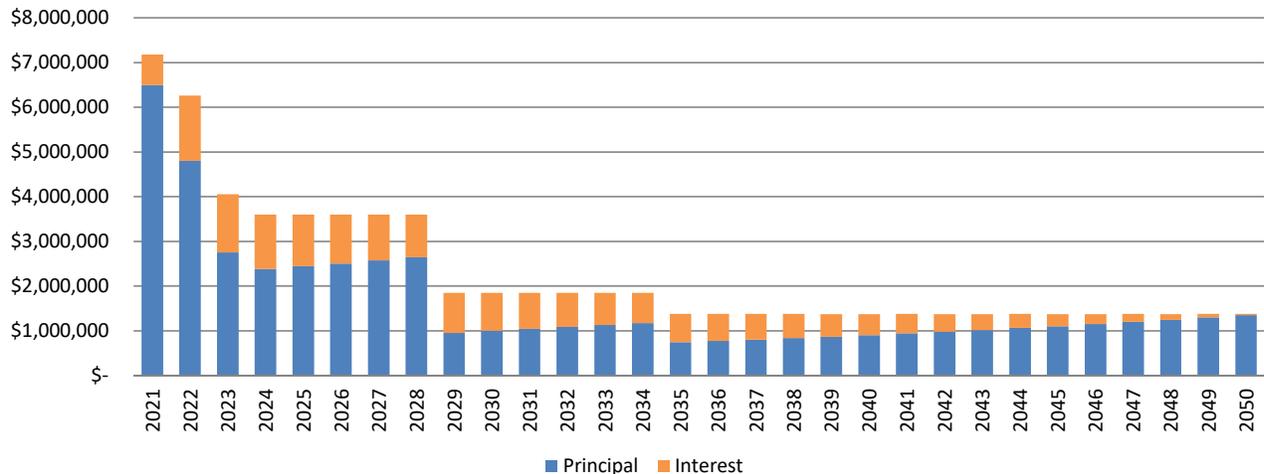
(a) Includes proposed Cash Defeasance of Series 2017

	Principal	Interest	Total
\$	2,955,000	\$ 6,435	\$ 2,961,435

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of December 31, 2020**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Interest	Total
2021	\$ 6,490,000	\$ 390,879	\$ 292,496	\$ 683,374	\$ 7,173,374
2022	4,800,000	776,421	680,833	1,457,254	6,257,254
2023	2,745,000	680,833	627,271	1,308,104	4,053,104
2024	2,375,000	627,271	595,018	1,222,289	3,597,289
2025	2,440,000	595,018	563,695	1,158,713	3,598,713
2026	2,500,000	563,695	531,940	1,095,635	3,595,635
2027	2,570,000	531,940	495,559	1,027,499	3,597,499
2028	2,645,000	495,559	458,075	953,634	3,598,634
2029	950,000	458,075	435,925	894,000	1,844,000
2030	995,000	435,925	412,700	848,625	1,843,625
2031	1,040,000	412,700	391,900	804,600	1,844,600
2032	1,080,000	391,900	370,300	762,200	1,842,200
2033	1,125,000	370,300	347,800	718,100	1,843,100
2034	1,170,000	347,800	324,400	672,200	1,842,200
2035	740,000	324,400	309,600	634,000	1,374,000
2036	770,000	309,600	294,200	603,800	1,373,800
2037	800,000	294,200	278,200	572,400	1,372,400
2038	835,000	278,200	261,500	539,700	1,374,700
2039	865,000	261,500	244,200	505,700	1,370,700
2040	900,000	244,200	226,200	470,400	1,370,400
2041	940,000	226,200	207,400	433,600	1,373,600
2042	975,000	207,400	187,900	395,300	1,370,300
2043	1,015,000	187,900	167,600	355,500	1,370,500
2044	1,060,000	167,600	146,400	314,000	1,374,000
2045	1,100,000	146,400	124,400	270,800	1,370,800
2046	1,145,000	124,400	101,500	225,900	1,370,900
2047	1,195,000	101,500	77,600	179,100	1,374,100
2048	1,240,000	77,600	52,800	130,400	1,370,400
2049	1,295,000	52,800	26,900	79,700	1,374,700
2050	1,345,000	26,900	-	26,900	1,371,900
	\$ 49,145,000	\$ 10,109,115	\$ 9,234,311	\$ 19,343,426	\$ 68,488,426

Annual Debt Service Requirements



WATER AND SEWER FUND

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

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

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

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

FUND FINANCIAL ACTIVITY

2020 Forecast – W&S Fund gross revenues are expected to be \$8.50 million, which is an increase of \$295,900 compared to the budgeted amount of \$8.20 million.

Operating expenditures in 2020 are expected to be approximately \$4.59 million, which is below 2020 Budget appropriations of \$4.87 million. Debt service, administrative cost and a transfer to the Water & Sewer Capital Project Fund adds \$3.33 million more to the total expenditures. Altogether, W&S Fund 2020 expenditures are expected to total approximately \$7.93 million which is below the 2020 Budget of \$8.21 million.

2021 Budget – The 2021 Budget anticipates total Water and Sewer Utility Fund revenues of approximately \$8.37 million, which is consistent with 2020 revenues.

System operations, including the Utility Billing division, are appropriated at \$5.95 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 \$2,700,000, which includes a \$1,800,000 transfer to fund the Wastewater Treatment Plant Master Plan – Design & Preliminary Engineering Report.

WATER AND SEWER FUND (Cont.)

Debt service for 2021 is \$0.39 million (principal and interest) on outstanding bonds. The final debt service payment for existing bonds will occur on February 1, 2022 in the amount of \$367,637.

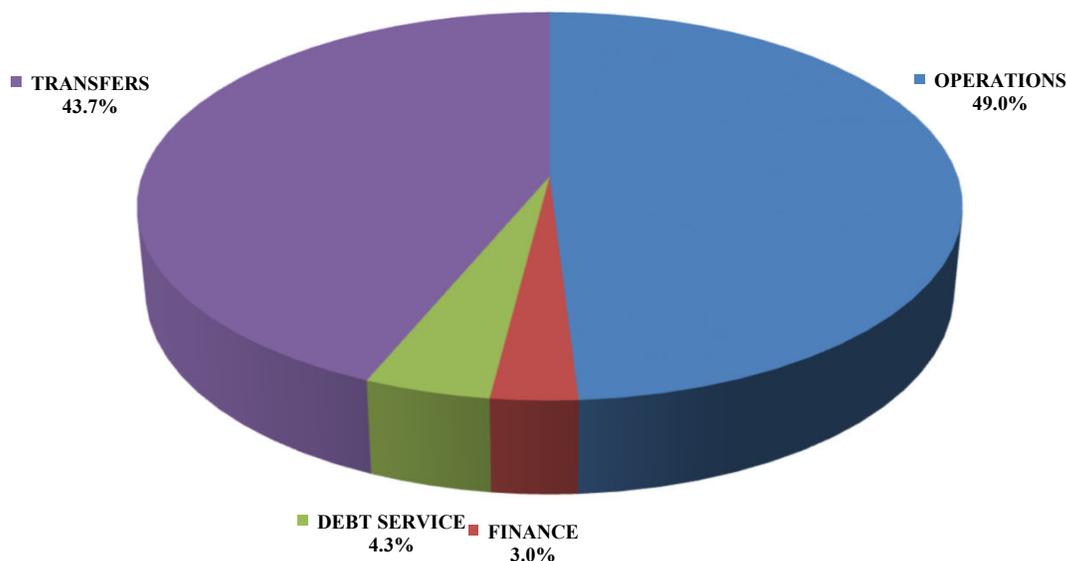
For the Future – The W&S Fund is the most difficult of all of the City’s funds to predict. Water usage can vary dramatically with the weather. All projections and budgets are based on averages and likely to differ considerably from actual results. Most costs also vary as revenues fluctuate, but are generally 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 are budgeted at 5% and increasing costs of service could require future rate increases to keep pace with the City of Houston’s rate increase for treated water and other operational costs of providing service.

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES:					
FEMA REIMBURSEMENT	\$ 54,672	\$ 19,897	\$ -	\$ -	\$ -
WATER SERVICE	4,837,966	4,887,688	4,932,500	5,050,000	4,950,000
SEWER SERVICE	2,849,955	3,057,624	3,069,500	3,350,000	3,230,000
PENALTIES	60,405	54,562	60,000	29,500	50,000
CONNECTION FEE	99,850	92,825	80,000	61,200	81,000
EARNINGS ON INVESTMENTS	3,193	19,964	12,300	7,500	4,600
MISCELLANEOUS	52,591	1,510	7,000	3,600	5,300
TRANSFER FROM EMPLOYEE BENEFIT FUND	29,700	-	-	-	-
TRANSFER FROM HUMAN RESOURCE SVCS FUND	-	-	44,600	-	44,600
TOTAL REVENUE	\$ 7,988,332	\$ 8,134,070	\$ 8,205,900	\$ 8,501,800	\$ 8,365,500
EXPENDITURES BY DEPARTMENT:					
DEBT SERVICE	\$ 1,196,193	\$ 1,196,038	\$ 1,184,183	\$ 1,184,183	\$ 388,020
FINANCE	234,694	230,901	271,700	230,025	266,700
PUBLIC WORKS	4,159,035	4,187,960	4,601,400	4,364,425	4,431,300
TRANSFER TO GENERAL FUND	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	900,000	900,000	900,000	900,000	2,700,000
TOTAL EXPENDITURES	\$ 7,739,923	\$ 7,764,899	\$ 8,207,283	\$ 7,928,633	\$ 9,036,020
NET REVENUES (EXPENDITURES)	\$ 248,410	\$ 369,171	\$ (1,383)	\$ 573,167	\$ (670,520)
BEGINNING WORKING CAPITAL	\$ 333,186	\$ 581,596	\$ 826,178	\$ 950,767	\$ 1,523,934
ENDING WORKING CAPITAL	\$ 581,596	\$ 950,767	\$ 824,795	\$ 1,523,934	\$ 853,414

Water & Sewer Fund 2021 Expenditures



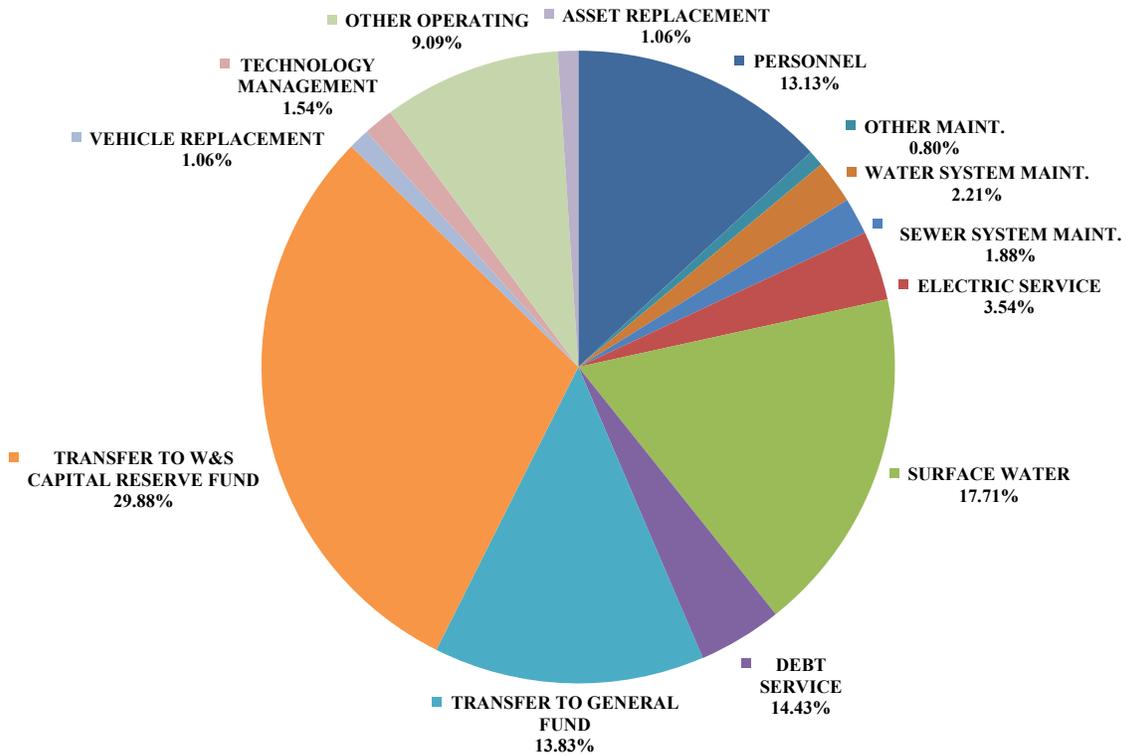
**WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES:					
FEMA REIMBURSEMENT	\$ 54,672	\$ 19,897	\$ -	\$ -	\$ -
WATER SERVICE	4,837,966	4,887,688	4,932,500	5,050,000	4,950,000
SEWER SERVICE	2,849,955	3,057,624	3,069,500	3,350,000	3,230,000
PENALTIES	60,405	54,562	60,000	29,500	50,000
CONNECTION FEE	99,850	92,825	80,000	61,200	81,000
EARNINGS ON INVESTMENTS	3,193	19,964	12,300	7,500	4,600
MISCELLANEOUS	52,591	1,510	7,000	3,600	5,300
TRANSFER FROM EMPLOYEE BENEFIT FUND	29,700	-	-	-	-
TRANSFER FROM HUMAN RESOURCE SVCS	-	-	44,600	-	44,600
TOTAL REVENUE	\$ 7,988,332	\$ 8,134,070	\$ 8,205,900	\$ 8,501,800	\$ 8,365,500
EXPENDITURES:					
REGULAR WAGES	\$ 720,429	\$ 728,729	\$ 797,800	\$ 679,000	\$ 741,700
PART-TIME WAGES	-	-	-	-	-
ON CALL	14,265	14,445	14,800	13,400	14,800
OVERTIME	71,285	96,278	80,000	60,600	75,000
LONGEVITY	7,067	7,068	7,200	7,200	7,300
HEALTH & DENTAL	149,659	135,527	147,300	126,700	139,200
TMRS	112,431	111,054	118,100	98,400	110,000
FICA	58,610	61,517	65,500	54,400	61,300
WORKERS COMPENSATION	13,234	13,000	9,000	11,100	9,900
ALLOWANCES	6,337	3,815	5,600	3,500	3,700
OTHER BENEFITS	3,308	3,512	3,900	3,300	4,300
HSA CONTRIBUTION	-	1,375	17,500	12,250	17,500
EMPLOYEE RELATIONS	1,402	299	2,000	1,200	1,500
ACCRUED VACATION	4,306	(46,856)	-	-	-
PENSION EXPENSE	11,795	-	-	-	-
OPEB Expense	44,780	-	-	-	-
OFFICE SUPPLIES	2,039	1,007	1,800	1,600	1,600
OPERATING SUPPLIES	16,547	13,221	24,500	24,500	30,000
FUEL	12,118	11,335	17,000	7,000	15,000
TREATMENT CHEMICALS	104,152	96,507	100,000	100,000	100,000
EQUIPMENT MAINTENANCE	22,334	19,138	27,300	25,000	27,300
VEHICLE MAINTENANCE	22,760	20,984	15,000	15,000	15,000
BUILDING & GROUNDS MAINTENANCE	68,762	37,807	50,000	50,000	30,000
WATER SYSTEM MAINTENANCE	154,300	142,271	198,000	198,000	200,000
SEWER SYSTEM MAINTENANCE	127,096	157,086	170,000	170,000	170,000
COMMUNICATION	-	1,948	50	-	-
ELECTRIC SERVICE	431,309	498,523	370,000	311,000	320,000
SURFACE WATER	1,470,385	1,615,576	1,530,000	1,530,000	1,600,000
NATURAL GAS SERVICE	327	346	350	400	400
EQUIPMENT LEASE/RENTAL	3,912	4,820	4,800	4,000	4,800
PROFESSIONAL DUES	226	1,916	2,800	2,800	2,800
TRAVEL & TRAINING	9,303	12,136	25,500	10,700	18,000
SLUDGE REMOVAL	51,010	45,240	55,000	65,000	71,000
CREDIT CARD FEES	37,824	46,335	56,500	76,000	83,000
OTHER CONTRACTED SERVICES	316,119	300,842	354,400	335,500	384,000
RESIDENT REIMBURSEMENT	-	641	3,000	1,500	3,000
COMMUNITY RELATIONS	10,880	6,429	13,000	10,000	12,000
FURNITURE & EQUIP <\$5000	-	4,828	500	500	-
OTHER EQUIPMENT	14,063	8,244	101,000	101,000	96,000
OTHER CONSTRUCTION COSTS	80,658	14,117	165,000	165,000	-
BAD DEBT EXPENSE	(4,053)	-	-	-	-
TRANSFER TO DEBT SERVICE FUND	1,200,246	1,196,038	1,184,183	1,184,183	388,020
TRANSFER TO GENERAL FUND	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	900,000	900,000	900,000	900,000	2,700,000
TRANSFER TO VEHICLE REPLACEMENT	87,000	90,000	92,000	92,000	96,000

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	131,700	137,800	140,000	140,000	139,000
TRANSFER TO ASSET REPLACEMENT FUND	-	-	86,900	86,900	92,900
TOTAL EXPENDITURES	\$ 7,739,923	\$ 7,764,899	\$ 8,207,283	\$ 7,928,633	\$ 9,036,020
NET REVENUES (EXPENDITURES)	\$ 248,410	\$ 369,171	\$ (1,383)	\$ 573,167	\$ (670,520)
BEGINNING WORKING CAPITAL	\$ 333,186	\$ 581,596	\$ 826,178	\$ 950,767	\$ 1,523,934
ENDING WORKING CAPITAL	\$ 581,596	\$ 950,767	\$ 824,795	\$ 1,523,934	\$ 853,414

**Water & Sewer Fund
2021 Expenditures by Type**



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

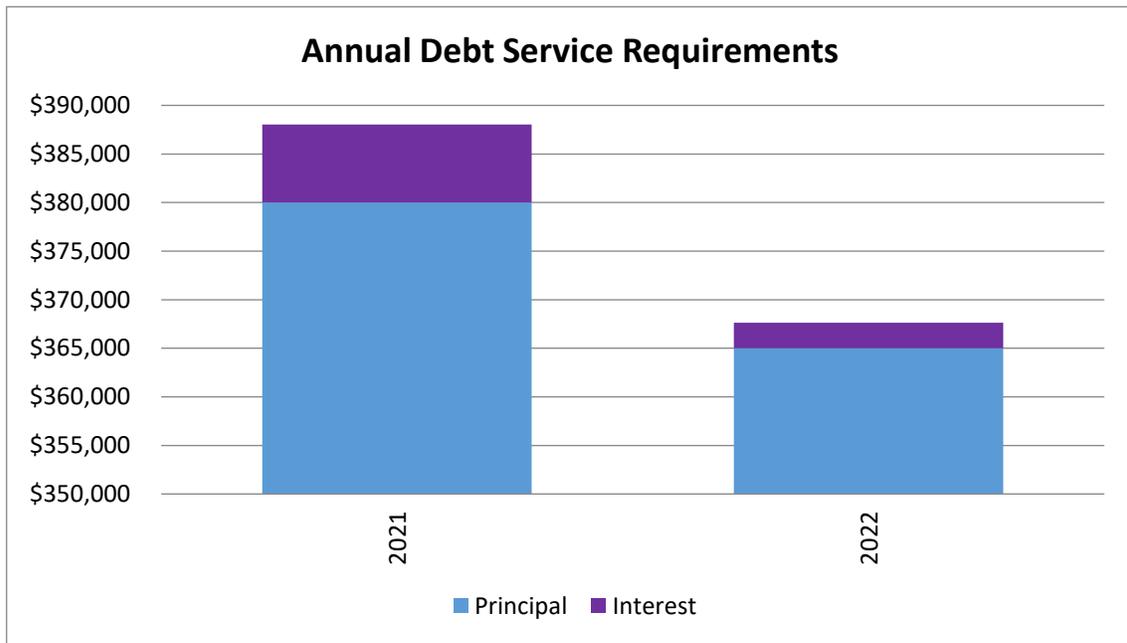
Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2021	Principal & Interest Requirements for 2021			Principal Outstanding December 31, 2021
				Principal	Interest	Total	
	2016 GO Refunding Bonds (W&S Portion)*	3,170,000	745,000	380,000	8,020	388,020	365,000
			\$ 745,000	\$ 380,000	\$ 8,020	\$ 388,020	\$ 365,000

* Portion of debt is transferred to General Debt Service Fund

**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal *	Interest Due		Interest	Total
		2/1 *	8/1 *		
2021	380,000	5,383	2,637	8,020	388,020
2022	365,000	2,637	-	2,637	367,637
	<u>\$ 745,000</u>	<u>\$ 8,020</u>	<u>\$ 2,637</u>	<u>\$ 10,657</u>	<u>\$ 755,657</u>

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



FINANCE DEPARTMENT (W&S FUND)

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

Finance Utility Billing Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Number of Billing Help Emails & Customer Service Calls and/or Walk Up Customers	1,947/3,848	2,134/2,440	2,150/2,860
Number of Service Orders Created/Processed	1,624	1,545	1,675
% of Customers Paying Electronically	61%	71%	75%
% of Customers Receiving E-Statements	48%	52%	60%
Number of Bill Adjustments Processed	718	650	800
Number of Single Family Accounts Billed	5,421	5,428	5,430
Number of New Single Family Connections	587	448	500

FINANCE DEPARTMENT DIVISION (W&S FUND)

Utility Billing – Bills and collects fees associated with the City's water and sewer systems, solid waste, and Direct Link. (2021 Budget \$266,700)

FINANCE DEPARTMENT (W&S FUND) 2021 GOALS

- Continue utility customer service training for all Finance staff members.
- Review and update, as necessary, all utility billing financial processes to maximize efficiencies.
- Achieve over 60% of utility customers that receive billing statements each month electronically versus regular mail.
- With the improved online payment portal, continue to increase customers that pay their monthly utility bill on an automatic recurring basis.
- Utilize the City's website, social media, emails, and mailings to continue to strive for superior customer service.

FINANCE DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- Authorized full-time employees – 2 (2020 authorized full-time employees – 2)
- Total Budget – \$266,700 (2020 Total Budget – \$271,700)

FINANCE DEPARTMENT

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<i>Utility Billing & Customer Service</i>					
Personnel	\$ 138,346	\$ 138,792	\$ 151,500	\$ 112,025	\$ 136,600
Operating	96,347	91,781	119,700	117,500	130,100
Capital	-	328	500	500	-
Total	\$ 234,694	\$ 230,901	\$ 271,700	\$ 230,025	\$ 266,700
Total Department	\$ 234,694	\$ 230,901	\$ 271,700	\$ 230,025	\$ 266,700

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2020		2021		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance - Utility Billing</i>							
Accounting/Sr. Customer Service Rep	5	1	1	\$ 49,000	\$ 71,050		
Accounting Specialist - Utility Billing	2	1	1	\$ 35,200	\$ 51,040		
Total Finance (W&S Fund)		2	2				

**WATER AND SEWER FUND
FINANCE DEPARTMENT**

Finance Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 89,053	\$ 91,189	\$ 99,500	\$ 66,100	\$ 88,100
OVERTIME	6,652	9,904	10,000	9,100	5,000
LONGEVITY	85	248	400	100	200
HEALTH & DENTAL	13,536	13,583	15,000	18,100	21,600
TMRS	13,265	13,300	14,300	9,300	12,100
FICA	7,296	7,511	8,200	5,300	6,500
WORKERS COMPENSATION	180	182	100	100	100
ALLOWANCES	641	-	-	-	-
OTHER BENEFITS	463	504	500	300	500
HSA CONTRIBUTION	-	375	3,000	3,625	2,500
EMPLOYEE RELATIONS	-	-	500	-	-
ACCRUED VACATION	4,607	1,995	-	-	-
PENSION EXPENSE	1,391	-	-	-	-
OPEB EXPENSE	1,177	-	-	-	-
PERSONNEL	\$ 138,346	\$ 138,792	\$ 151,500	\$ 112,025	\$ 136,600
OFFICE SUPPLIES	\$ 641	\$ (27)	\$ 200	\$ -	\$ -
COMMUNICATION	-	2,138	-	-	-
EQUIPMENT LEASE/RENTAL	2,872	3,180	3,600	2,800	3,600
TRAVEL & TRAINING	-	1,520	2,500	700	1,500
CREDIT CARD FEES	37,824	46,335	56,500	76,000	83,000
OTHER CONTRACTED SERVICES	55,011	38,635	56,900	38,000	42,000
OPERATIONS	\$ 96,347	\$ 91,781	\$ 119,700	\$ 117,500	\$ 130,100
FURNITURE & EQUIP <\$5000	\$ -	\$ 328	\$ 500	\$ 500	\$ -
CAPITAL	\$ -	\$ 328	\$ 500	\$ 500	\$ -
FINANCE DIVISION TOTAL	\$ 234,694	\$ 230,901	\$ 271,700	\$ 230,025	\$ 266,700

PUBLIC WORKS DEPARTMENT (W&S FUND)

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

Public Works Water and Sewer Operations Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
New Water Services Installed	19	13	20
Water Distributed (surface and groundwater in gallons)	793 million	795 million	798 million
Wastewater Treated (gallons)	423 million	425 million	415 million
Water Meter Read Accuracy (%)	98	99	99
Number of Meter Re-reads	95	90	90

PUBLIC WORKS DEPARTMENT DIVISION (W&S FUND)

Operations – Operates and maintains the City’s water and sewer systems. (2021 Budget – \$4,431,300)

PUBLIC WORKS DEPARTMENT (W&S FUND) 2021 GOALS

- Complete a water capacity and efficiency study of the City’s drinking water distribution system.
- Promote water conservation methods with the goal to reduce water loss by 10% in 2021.
- Continue to identify excess inflow into the sanitary system to reduce the flow and processing at the treatment plant during rain events.
- Implement flood protection measures for the Wastewater Treatment plant by December 31 per Council direction as stated in the Wastewater Treatment Plant Flood Protection Study.
- Review and update probable costs in the Wastewater Master Plan to determine future funding.
- Continue to update the comprehensive project and equipment list annually to ensure they are included in the Community Improvement Plan and Asset Replacement Fund.
- Enhance the cross training program and provide more hands on training opportunities to supplement current staffing.

PUBLIC WORKS DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- Authorized full-time employees – 11 (2020 authorized full-time employees – 11)
- Purchase of Surface Water from the City of Houston – \$1,600,000 (2020 Budget – \$1,530,000)
- Decrease in Electric Service (\$50,000)
- Decrease in Other Construction Costs (\$165,000)
- Total Budget – \$4,431,300 (2020 Total Budget – \$4,601,400)

PUBLIC WORKS DEPARTMENT

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<i>W&S Fund Operations</i>					
Personnel	\$ 1,080,562	\$ 990,971	\$ 1,117,200	\$ 959,025	\$ 1,049,600
Operating	2,983,754	3,170,128	3,218,200	3,139,400	3,285,700
Capital	94,720	26,861	266,000	266,000	96,000
Total	\$ 4,159,035	\$ 4,187,960	\$ 4,601,400	\$ 4,364,425	\$ 4,431,300
<i>Total Department</i>	<i>\$ 4,159,035</i>	<i>\$ 4,187,960</i>	<i>\$ 4,601,400</i>	<i>\$ 4,364,425</i>	<i>\$ 4,431,300</i>

Public Works Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2020	2021	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works - Operations</i>					
Public Works Manager	10	1	1	\$ 91,000	\$ 131,950
Field Services Supervisor	7	1	1	\$ 59,290	\$ 85,971
Plant Supervisor	7	1	1	\$ 59,290	\$ 85,971
Crew Leader	5	2	2	\$ 49,000	\$ 71,050
Plant Operator, Sr.	5	2	2	\$ 49,000	\$ 71,050
Plant Operator	4	1	1	\$ 42,592	\$ 61,758
Driver/Equipment Operator	2	1	1	\$ 35,200	\$ 51,040
Maintenance Worker I	1	2	2	\$ 32,000	\$ 46,400
<i>Total Public Works (W&S Fund)</i>		11	11		

**WATER AND SEWER FUND
PUBLIC WORKS DEPARTMENT**

Operations Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 631,376	\$ 637,540	\$ 698,300	\$ 612,900	\$ 653,600
ON CALL	14,265	14,445	14,800	13,400	14,800
OVERTIME	64,633	86,374	70,000	51,500	70,000
LONGEVITY	6,982	6,820	6,800	7,100	7,100
HEALTH & DENTAL	136,123	121,944	132,300	108,600	117,600
TMRS	99,166	97,754	103,800	89,100	97,900
FICA	51,314	54,006	57,300	49,100	54,800
WORKERS COMPENSATION	13,055	12,818	8,900	11,000	9,800
ALLOWANCES	5,696	3,815	5,600	3,500	3,700
OTHER BENEFITS	2,845	3,007	3,400	3,000	3,800
HSA CONTRIBUTION	-	1,000	14,500	8,625	15,000
EMPLOYEE RELATIONS	1,402	299	1,500	1,200	1,500
ACCRUED VACATION	(301)	(48,851)	-	-	-
PENSION EXPENSE	10,404	-	-	-	-
OPEB EXPENSE	43,603	-	-	-	-
PERSONNEL	\$ 1,080,562	\$ 990,971	\$ 1,117,200	\$ 959,025	\$ 1,049,600
OFFICE SUPPLIES	\$ 1,398	\$ 1,034	\$ 1,600	\$ 1,600	\$ 1,600
OPERATING SUPPLIES	16,547	13,221	24,500	24,500	30,000
FUEL	12,118	11,335	17,000	7,000	15,000
TREATMENT CHEMICALS	104,152	96,507	100,000	100,000	100,000
EQUIPMENT MAINTENANCE	22,334	19,138	27,300	25,000	27,300
VEHICLE MAINTENANCE	22,760	20,984	15,000	15,000	15,000
BUILDING & GROUNDS MAINTENANCE	68,762	37,807	50,000	50,000	30,000
WATER SYSTEM MAINTENANCE	154,300	142,271	198,000	198,000	200,000
SEWER SYSTEM MAINTENANCE	127,096	157,086	170,000	170,000	170,000
COMMUNICATION	-	(190)	50	-	-
ELECTRIC SERVICE	431,309	498,523	370,000	311,000	320,000
SURFACE WATER	1,470,385	1,615,576	1,530,000	1,530,000	1,600,000
NATURAL GAS SERVICE	327	346	350	400	400
EQUIPMENT LEASE/RENTAL	1,040	1,640	1,200	1,200	1,200
PROFESSIONAL DUES	226	1,916	2,800	2,800	2,800
TRAVEL & TRAINING	9,303	10,616	23,000	10,000	16,500
SLUDGE REMOVAL	51,010	45,240	55,000	65,000	71,000
OTHER CONTRACTED SERVICES	261,108	262,207	297,500	297,500	342,000
RESIDENT REIMBURSEMENT	-	641	3,000	1,500	3,000
COMMUNITY RELATIONS	10,880	6,429	13,000	10,000	12,000
TRANSFER TO VEHICLE REPLACEMENT FUND	87,000	90,000	92,000	92,000	96,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	131,700	137,800	140,000	140,000	139,000
TRANSFER TO ASSET REPLACEMENT FUND	-	-	86,900	86,900	92,900
OPERATING	\$ 2,983,754	\$ 3,170,128	\$ 3,218,200	\$ 3,139,400	\$ 3,285,700
FURNITURE & EQUIP <\$5000	\$ -	\$ 4,500	\$ -	\$ -	\$ -
OTHER EQUIPMENT	14,063	8,244	101,000	101,000	96,000
OTHER CONSTRUCTION COSTS	80,658	14,117	165,000	165,000	-
CAPITAL	\$ 94,720	\$ 26,861	\$ 266,000	\$ 266,000	\$ 96,000
OPERATIONS DIVISION TOTAL	\$ 4,159,035	\$ 4,187,960	\$ 4,601,400	\$ 4,364,425	\$ 4,431,300

SOLID WASTE FUND

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

2020 Forecast – For the year ending December 31, 2020, the Solid Waste Fund is expected to have revenue of about \$1.8 million for solid waste services.

The direct cost of providing solid waste services in 2020, excluding transfers, is expected to be \$1.48 million. Direct costs include personnel, capital equipment, supplies and services directly related to the curbside collection of solid waste, recycling, trash disposal and street sweeping. The largest single service cost is the fee for the collection and disposal of solid waste. Administration, human resources, legal services, risk management, utility billing, finance and accounting are examples of indirect costs associated with providing solid waste services. The Solid Waste Fund reimburses the General Fund \$310,000 for these indirect costs, bringing estimated 2020 total costs of service to \$1.79 million.

2021 Budget – For the year ending December 31, 2021, the Solid Waste Fund is expected to have revenue of about \$1.8 million for solid waste services. Rates for Solid Waste customers will be unchanged for 2021.

Total expenditures are expected to be \$1.94 million. Working capital is anticipated to be healthy and 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 receive manual curbside solid waste collection twice per week, manual recycling collection once per week, green waste collection once per week, and street sweeping services once per week.

Public Works Solid Waste and Recycling Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Solid Waste - Warnings Issued (early/late placement)	457	400	300
Tons of Solid Waste Disposed			
<i>Solid Waste</i>	4,600	4,500	4,500
<i>Recycling</i>	1,955	2,000	2,000
<i>Yard Waste</i>	825	900	1,000

PUBLIC WORKS DEPARTMENT DIVISIONS (SOLID WASTE FUND)

Curbside Solid Waste – Collects and disposes of solid waste (2021 Budget – \$1,326,000)

Curbside Recycling – Collects and recycles recyclable waste (2021 Budget – \$410,100)

Curbside Green Waste Recycling – Collects and recycles yard waste (2021 Budget – \$199,600)

PUBLIC WORKS DEPARTMENT 2021 GOALS (SOLID WASTE FUND)

- Implement new initiatives through work with the Recycling and Solid Waste Reduction Board to improve resident engagement with the goal to reduce the amount of waste by 10% in 2021.
- Enhance community relations that provide meaningful educational opportunities with the goal to maintain a recycle rate of 35% or higher in 2021.
- Actively monitor and continue to enforce the City’s proper placement requirements for curbside collection.
- Implement a monthly audit process to minimize the amount of service requests and calls received regarding misses and complaints about collection.
- Continue employee development through technical, management and leadership training.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS (SOLID WASTE FUND)

- Authorized full-time employees – 7 (2020 authorized full-time employees – 7)
- Total Budget – \$1,935,700 (2020 Total Budget – \$1,876,800)
- Fees for disposal of solid waste – \$337,000 (2020 budget – \$318,000)
- Other equipment increased \$20,000
- Vehicle maintenance increased \$18,500

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
FEMA REIMBURSEMENT	\$ 19,873	\$ (562)	\$ -	\$ -	\$ -
STATE GRANT	-	27,500	-	-	-
SOLID WASTE COLLECTION	1,750,275	1,729,202	1,785,700	1,791,000	1,791,000
SOLID WASTE SPECIAL COLLECTION	500	3,000	500	500	500
SALE OF RECYCLABLES	2,319	1,440	-	-	-
EARNINGS ON INVESTMENTS	9,638	13,969	10,200	6,200	3,800
MISCELLANEOUS	10,348	848	600	600	600
TOTAL REVENUE	\$ 1,792,954	\$ 1,775,396	\$ 1,797,000	\$ 1,798,300	\$ 1,795,900
EXPENDITURES BY DIVISION					
CURBSIDE SOLID WASTE	\$ 980,557	\$ 932,891	\$ 971,800	\$ 900,750	\$ 1,016,000
CURBSIDE RECYCLING	340,477	377,300	395,100	382,600	410,100
CURBSIDE GREEN WASTE RECYCLING	167,587	173,952	199,900	192,200	199,600
TRANSFER TO GENERAL FUND	260,000	310,000	310,000	310,000	310,000
TOTAL EXPENDITURES	\$ 1,748,622	\$ 1,794,143	\$ 1,876,800	\$ 1,785,550	\$ 1,935,700
NET REVENUES (EXPENDITURES)	\$ 44,332	\$ (18,746)	\$ (79,800)	\$ 12,750	\$ (139,800)
BEGINNING WORKING CAPITAL	\$ 448,806	\$ 493,138	\$ 449,248	\$ 474,392	\$ 487,142
ENDING WORKING CAPITAL	\$ 493,138	\$ 474,392	\$ 369,448	\$ 487,142	\$ 347,342

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
FEMA REIMBURSEMENT	\$ 19,873	\$ (562)	\$ -	\$ -	\$ -
STATE GRANT	-	27,500	-	-	-
SOLID WASTE COLLECTION	1,750,275	1,729,202	1,785,700	1,791,000	1,791,000
SOLID WASTE SPECIAL COLLECTION	500	3,000	500	500	500
SALE OF RECYCLABLES	2,319	1,440	-	-	-
EARNINGS ON INVESTMENTS	9,638	13,969	10,200	6,200	3,800
MISCELLANEOUS	10,348	848	600	600	600
TOTAL REVENUE	\$ 1,792,954	\$ 1,775,396	\$ 1,797,000	\$ 1,798,300	\$ 1,795,900
EXPENDITURES					
REGULAR WAGES	\$ 312,644	\$ 323,184	\$ 332,200	\$ 303,200	\$ 343,700
OVERTIME	15,992	15,806	18,500	10,500	19,000
LONGEVITY	3,020	3,431	3,800	4,100	4,100
HEALTH & DENTAL	60,511	60,967	63,500	53,400	56,300
TMRS	45,603	44,729	46,300	41,000	47,900
FICA	24,244	24,913	25,800	22,800	26,800
WORKERS COMPENSATION	13,002	12,389	9,800	11,200	10,300
ALLOWANCES	234	-	-	-	-
OTHER BENEFITS	1,650	1,779	1,800	1,700	1,800
HSA CONTRIBUTION	-	375	11,000	750	3,000
EMPLOYEE RELATIONS	1,332	848	1,500	-	1,500
ACCRUED VACATION	(9,286)	2,173	-	-	-
PENSION EXPENSE	26,899	-	-	-	-
OPEB EXPENSE	18,162	-	-	-	-
OFFICE SUPPLIES	145	1,794	200	200	200
OPERATING SUPPLIES	8,834	7,809	12,700	12,200	13,200
FUEL	47,841	41,130	61,000	29,000	57,000
EQUIPMENT MAINTENANCE	39,965	1,035	2,500	2,000	2,500
VEHICLE MAINTENANCE	78,963	77,543	61,500	85,000	80,000
ELECTRIC SERVICE	2,287	3,733	700	400	700
SURFACE WATER	502	(3,475)	4,000	2,500	2,500
PROFESSIONAL DUES	237	693	900	900	900
TRAVEL & TRAINING	3,407	-	3,000	-	4,500
DISPOSAL FEE	259,903	312,891	318,000	315,000	337,000
LANDFILL MAINTENANCE	9,450	9,450	12,000	12,000	12,000
OTHER CONTRACTED SERVICES	239,470	242,028	285,000	285,000	281,000
COMMUNITY RELATIONS	18,764	2,596	21,000	15,000	28,000
BAD DEBT EXPENSE	847	-	-	-	-
OTHER EQUIPMENT	5,600	34,965	8,000	5,600	28,000
CONSTRUCTION COSTS	-	2,555	3,000	3,000	3,000
TRANSFER TO GENERAL FUND	260,000	310,000	310,000	310,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	217,000	215,000	215,000	215,000	215,000

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	41,400	43,800	44,100	44,100	45,800
TOTAL EXPENDITURES	\$ 1,748,622	\$ 1,794,143	\$ 1,876,800	\$ 1,785,550	\$ 1,935,700
NET REVENUES (EXPENDITURES)	\$ 44,332	\$ (18,746)	\$ (79,800)	\$ 12,750	\$ (139,800)
BEGINNING FUND BALANCE	\$ 448,806	\$ 493,138	\$ 449,248	\$ 474,392	\$ 487,142
ENDING FUND BALANCE	\$ 493,138	\$ 474,392	\$ 369,448	\$ 487,142	\$ 347,342

PUBLIC WORKS SOLID WASTE

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<i>Curbside Solid Waste</i>					
Personnel	\$ 379,309	\$ 359,108	\$ 376,000	\$ 315,750	\$ 376,700
Operating	861,249	853,516	902,800	892,000	926,300
Capital	-	30,266	3,000	3,000	23,000
Total	\$ 1,240,557	\$ 1,242,891	\$ 1,281,800	\$ 1,210,750	\$ 1,326,000
<i>Curbside Recycling</i>					
Personnel	\$ 78,066	\$ 72,238	\$ 77,300	\$ 73,700	\$ 76,100
Operating	256,812	297,808	309,800	303,300	326,000
Capital	5,600	7,254	8,000	5,600	8,000
Total	\$ 340,477	\$ 377,300	\$ 395,100	\$ 382,600	\$ 410,100
<i>Curbside Green Waste Recycling</i>					
Personnel	\$ 56,633	\$ 59,248	\$ 60,900	\$ 59,200	\$ 61,600
Operating	110,955	114,703	139,000	133,000	138,000
Total	\$ 167,587	\$ 173,952	\$ 199,900	\$ 192,200	\$ 199,600
Total Department	\$ 1,748,622	\$ 1,794,143	\$ 1,876,800	\$ 1,785,550	\$ 1,935,700

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION	GRADE	2019	2020	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Curbside Solid Waste</i>					
Crew Chief	5	1	1	\$ 53,900	\$ 78,155
Crew Leader-Solid Waste	4	1	1	\$ 42,592	\$ 61,758
Driver/Equipment Operator	2	3	3	\$ 35,200	\$ 51,040
<i>Curbside Recycling</i>					
Driver/Equipment Operator	2	1	1	\$ 35,200	\$ 51,040
<i>Curbside Green Waste Recycling</i>					
Driver/Equipment Operator	2	1	1	\$ 35,200	\$ 51,040
TOTAL SOLID WASTE FUND		7	7		

PUBLIC WORKS DEPARTMENT

Curbside Solid Waste Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 226,314	\$ 234,065	\$ 241,400	\$ 213,300	\$ 250,100
OVERTIME	11,401	11,319	13,000	5,000	14,000
LONGEVITY	2,040	2,331	2,600	2,700	2,700
HEALTH & DENTAL	48,456	48,315	48,900	40,800	42,300
TMRS	32,974	32,342	33,600	28,500	34,800
FICA	17,474	17,880	18,500	15,600	19,400
WORKERS COMPENSATION	9,508	8,978	7,200	7,900	7,600
ALLOWANCES	234	-	-	-	-
OTHER BENEFITS	1,178	1,277	1,300	1,200	1,300
HSA CONTRIBUTION	-	375	8,000	750	3,000
EMPLOYEE RELATIONS	1,332	848	1,500	-	1,500
ACCRUED VACATION	(8,628)	1,377	-	-	-
PENSION EXPENSE	22,101	-	-	-	-
OPEB EXPENSE	14,923	-	-	-	-
PERSONNEL	\$ 379,309	\$ 359,108	\$ 376,000	\$ 315,750	\$ 376,700
OFFICE SUPPLIES	\$ 145	\$ 1,794	\$ 200	\$ 200	\$ 200
OPERATING SUPPLIES	7,837	6,660	11,500	11,000	12,000
FUEL	26,169	25,506	35,000	20,000	34,000
EQUIPMENT MAINTENANCE	39,048	239	1,500	1,000	1,500
VEHICLE MAINTENANCE	46,746	38,203	30,000	45,000	40,000
ELECTRIC SERVICE	2,287	3,733	700	400	700
SURFACE WATER	502	(3,475)	4,000	2,500	2,500
PROFESSIONAL DUES	237	693	900	900	900
TRAVEL & TRAINING	3,407	-	3,000	-	4,500
DISPOSAL FEE	167,075	176,147	182,000	180,000	202,000
LANDFILL MAINTENANCE	9,450	9,450	12,000	12,000	12,000
OTHER CONTRACTED SERVICES	128,395	122,517	140,000	140,000	136,000
COMMUNITY RELATIONS	6,503	249	10,000	7,000	7,000
BAD DEBT EXPENSE	847	-	-	-	-
TRANSFER TO GENERAL FUND	260,000	310,000	310,000	310,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	137,000	135,000	135,000	135,000	135,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	25,600	26,800	27,000	27,000	28,000
OPERATING	\$ 861,249	\$ 853,516	\$ 902,800	\$ 892,000	\$ 926,300
OTHER EQUIPMENT	\$ -	\$ 27,711	\$ -	\$ -	\$ 20,000
CONSTRUCTION COSTS	-	2,555	3,000	3,000	3,000
CAPITAL	\$ -	\$ 30,266	\$ 3,000	\$ 3,000	\$ 23,000
CURBSIDE SOLID WASTE DIVISION					
TOTAL	\$ 1,240,557	\$ 1,242,891	\$ 1,281,800	\$ 1,210,750	\$ 1,326,000

PUBLIC WORKS DEPARTMENT

Curbside Recycling Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 48,302	\$ 49,807	\$ 50,900	\$ 50,200	\$ 52,200
OVERTIME	2,911	2,388	3,500	3,400	3,000
LONGEVITY	890	950	1,000	1,100	1,100
HEALTH & DENTAL	5,047	5,455	7,300	5,900	6,500
TMRS	7,158	6,960	7,200	7,000	7,400
FICA	3,755	3,897	4,100	4,000	4,100
WORKERS COMPENSATION	1,984	1,915	1,500	1,800	1,500
OTHER BENEFITS	244	269	300	300	300
HSA CONTRIBUTION	-	-	1,500	-	-
ACCRUED VACATION	(260)	597	-	-	-
PENSION EXPENSE	4,798	-	-	-	-
OPEB EXPENSE	3,238	-	-	-	-
PERSONNEL	\$ 78,066	\$ 72,238	\$ 77,300	\$ 73,700	\$ 76,100
OPERATING SUPPLIES	\$ 997	\$ 1,149	\$ 1,200	\$ 1,200	\$ 1,200
FUEL	15,994	12,328	18,000	6,000	15,000
EQUIPMENT MAINTENANCE	917	796	1,000	1,000	1,000
VEHICLE MAINTENANCE	24,895	31,528	21,500	30,000	30,000
DISPOSAL FEE	81,354	126,592	120,000	120,000	120,000
OTHER CONTRACTED SERVICES	64,595	66,067	80,000	80,000	80,000
COMMUNITY RELATIONS	12,260	2,347	11,000	8,000	21,000
TRANSFER TO VEHICLE REPLACEMENT FUND	40,000	40,000	40,000	40,000	40,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	15,800	17,000	17,100	17,100	17,800
OPERATING	\$ 256,812	\$ 297,808	\$ 309,800	\$ 303,300	\$ 326,000
OTHER EQUIPMENT	\$ 5,600	\$ 7,254	\$ 8,000	\$ 5,600	\$ 8,000
CAPITAL	\$ 5,600	\$ 7,254	\$ 8,000	\$ 5,600	\$ 8,000
CURBSIDE RECYCLING DIVISION TOTAL	\$ 340,477	\$ 377,300	\$ 395,100	\$ 382,600	\$ 410,100

PUBLIC WORKS DEPARTMENT

Curbside Green Waste Recycling Division Line Item Budget

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REGULAR WAGES	\$ 38,028	\$ 39,311	\$ 39,900	\$ 39,700	\$ 41,400
OVERTIME	1,680	2,099	2,000	2,100	2,000
LONGEVITY	90	150	200	300	300
HEALTH & DENTAL	7,009	7,198	7,300	6,700	7,500
TMRS	5,470	5,427	5,500	5,500	5,700
FICA	3,015	3,136	3,200	3,200	3,300
WORKERS COMPENSATION	1,509	1,496	1,100	1,500	1,200
OTHER BENEFITS	229	233	200	200	200
HSA CONTRIBUTION	-	-	1,500	-	-
ACCRUED VACATION	(399)	199	-	-	-
PERSONNEL	\$ 56,633	\$ 59,248	\$ 60,900	\$ 59,200	\$ 61,600
FUEL	\$ 5,678	\$ 3,296	\$ 8,000	\$ 3,000	\$ 8,000
VEHICLE MAINTENANCE	7,322	7,812	10,000	10,000	10,000
DISPOSAL FEE	11,475	10,152	16,000	15,000	15,000
OTHER CONTRACTED SERVICES	46,480	53,444	65,000	65,000	65,000
TRANSFER TO VEHICLE REPLACEMENT FUND	40,000	40,000	40,000	40,000	40,000
OPERATING	\$ 110,955	\$ 114,703	\$ 139,000	\$ 133,000	\$ 138,000
CURBSIDE GREEN WASTE RECYCLING DIVISION TOTAL	\$ 167,587	\$ 173,952	\$ 199,900	\$ 192,200	\$ 199,600

INTERNAL SERVICE FUNDS

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

VEHICLE REPLACEMENT FUND

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

TECHNOLOGY MANAGEMENT FUND

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

ASSET REPLACEMENT FUND

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

EMPLOYEE BENEFITS FUND

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

HUMAN RESOURCES SERVICES FUND

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

VEHICLE REPLACEMENT FUND

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

Currently there are 61 vehicles across various departments maintained by the City.

- Public Works Department 37
- Police Department 13
- Fire Department 7
- Parks & Recreation Department 4

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

2020 Forecast – Revenue in the VRF will be lower than anticipated than the 2020 Budget due to a decrease in earnings on investments. Expenditures in 2020 are expected to be in line with the budgeted amount.

2021 Budget – Transfers from other funds in 2021 are expected to be \$651,000. The budgeted expenditures in 2021 are \$153,000, which refurbishes or replaces the following:

- | | | |
|----------------|---|----------|
| • Police | Ford Interceptor | \$53,000 |
| • Police | Ford Interceptor | 53,000 |
| • Public Works | Ford F-250 Diesel with RKI Service Body-4x2 | 47,000 |

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
SALE OF CITY PROPERTY	\$ 875	\$ 15,850	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	41,915	66,044	46,200	28,100	17,200
INSURANCE REFUNDS	-	36,693	-	-	-
TRANSFER FROM GENERAL FUND	390,300	343,300	348,500	348,500	343,000
TRANSFER FROM WATER & SEWER	87,000	90,000	92,000	92,000	93,000
TRANSFER FROM SOLID WASTE FUND	217,000	215,000	215,000	215,000	215,000
TOTAL REVENUES	\$ 737,090	\$ 766,886	\$ 701,700	\$ 683,600	\$ 668,200
EXPENDITURES					
AUTOMOBILES	\$ 48,081	\$ 59,654	\$ 115,000	\$ 115,000	\$ 106,000
LIGHT TRUCKS	-	27,645	60,000	60,000	47,000
TRUCKS	18,193	(48,402)	775,000	775,000	-
OTHER EQUIPMENT	4,193	-	9,000	9,000	-
TOTAL EXPENDITURES	\$ 70,467	\$ 38,897	\$ 959,000	\$ 959,000	\$ 153,000
NET REVENUES (EXPENDITURES)	\$ 666,623	\$ 727,989	\$ (257,300)	\$ (275,400)	\$ 515,200
BEGINNING FUND BALANCE	\$ 2,251,961	\$ 2,918,584	\$ 3,236,835	\$ 3,646,574	\$ 3,371,174
ENDING FUND BALANCE	\$ 2,918,584	\$ 3,646,574	\$ 2,979,535	\$ 3,371,174	\$ 3,886,374

VEHICLE REPLACEMENT FUND
2021 Replacement Schedule

VEHICLE	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Ford Interceptor	Police	2021	53,000
Ford Interceptor	Police	2021	53,000
Ford F-250 Diesel with RKI L56 Service Body - 4x2	Public Works	2021	47,000
2021 Vehicle & Equipment Replacement Cost			\$ 153,000

City of West University Place, Texas
VEHICLE REPLACEMENT SCHEDULE 2022 - 2026

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED	ESTIMATED
			REPLACEMENT YEAR	REPLACEMENT COST
102	Toyota Sienna Mini-Van	Police	2022	38,000
218	Suburban 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
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
749	GMC W5500 Jet Truck	Public Works	2022	133,000
818	TCM Forklift - Model FD25 T7	Public Works	2022	35,000
826	6' x 10' Utility Trailer	Public Works	2022	5,000
900	Ford F-250 Diesel Ext. Cab PU 4x2 / Mateco Utility Bed	Public Works	2022	48,000
913	Freightliner FL70 w/ Altec 42' Bucket	Public Works	2022	100,000
915	Ford F450 Truck w/ Utility Body	Public Works	2022	56,000
919	F-250 Extended Cab 4x2	Public Works	2022	43,000
2022 Vehicle & Equipment				
Replacement Cost				\$874,000
1	Ford Escape	Public Works	2023	35,000
104	Chevy Caprice	Police	2023	47,000
134	Ford Interceptor Patrol - SUV	Police	2023	55,000
135	Ford Interceptor Patrol - SUV	Police	2023	55,000
213	Trailer	Fire	2023	15,000
601	F-250 Extended Cab w/ Dump Body	Public Works	2023	64,000
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
707	F-250 Reg. Cab (Diesel)	Public Works	2023	42,000
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				\$768,000

City of West University Place, Texas
VEHICLE REPLACEMENT SCHEDULE 2022 - 2026

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED	ESTIMATED
			REPLACEMENT YEAR	REPLACEMENT COST
2	Ford Escape	Public Works	2024	34,000
101	F-150 Unmarked Truck	Police	2024	50,000
136	Ford Interceptor Patrol - SUV	Police	2024	55,000
137	Ford Interceptor Patrol - SUV	Police	2024	55,000
550	F-450 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
745	Case Backhoe	Public Works	2024	111,000
			2024 Vehicle & Equipment Replacement Cost \$1,319,000	
140	Ford Interceptor Patrol - SUV	Police	2025	67,000
141	Ford Interceptor Patrol - SUV	Police	2025	67,000
307	Ford Escape	Public Works	2025	34,000
411	F-250 XL Ext. Cab with Tommy Lift	Parks	2025	51,000
548	2000 Ameritrail w/ Miller WEL w/ Doors	Public Works	2025	12,000
642	JD 410J Backhoe	Public Works	2025	161,000
672	Volvo HDR w/ Heil 2500 Durapack 25 yd body	Public Works	2025	334,000
902	Sprinter Van 144" WB / 2500 High Roof Cargo Van	Public Works	2025	77,000
903	Ford Explorer - 4x2	Public Works	2025	45,000
			2025 Vehicle & Equipment Replacement Cost \$848,000	
142	Ford Interceptor Patrol - SUV	Police	2026	67,000
143	Ford Interceptor Patrol - SUV	Police	2026	67,000
653	Ameritrail 8x16 Trailer (long trailer)	Public Works	2026	5,000
823	Kubota Trackhow Kv41-VR1T4 (small kubota)	Public Works	2026	42,000
779	Godwin Dri Prime Pump	Public Works	2026	60,000
			2026 Vehicle & Equipment Replacement Cost 241,000	

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

TECHNOLOGY MANAGEMENT FUND

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

Technology Management Work Load Indicators			
Indicators	2019 Actual	2020 Estimated	2021 Projected
Desktop/Laptops/Virtual PCs Maintained	116	132	134
Physical Servers Maintained	21	21	20
Virtual Servers Maintained	48	48	48
Contracts Managed	102	104	102
Help Desk Calls	597	687	665

2020 Forecast – In 2020, transfers from other funds are expected to be \$1,680,500 and total revenues are projected to be \$1,684,500. Total expenditures are expected to reach \$1,696,950.

2021 Budget – The 2021 Budget projects transfers from other funds amounting to \$1,726,000. Expenditures for operations are budgeted to be \$1,727,900.

TECHNOLOGY MANAGEMENT FUND 2021 GOALS

- Migrate SQL databases and applications from end-of-life and non-supported systems to newer hardware that is under warranty and can support modern database applications with an extended lifecycle.
- Replacement and upgrade of Mitel phone system and handsets
- Deploy and introduce Mitel MiCollab application features and benefits to end-users.
- Deploy and migrate services from existing infrastructure to new storage area network (SAN) along with a migration of backup services.
- Review and assess vendor security and data access to the City's network and data.
- Evaluate auditing software that can provide control over changes, configurations, and access to IT environments.
- Evaluate network and system management software for visibility (dashboard) of network resources, alerting systems, and critical system

TECHNOLOGY MANAGEMENT FUND BUDGET HIGHLIGHTS

- Authorized full-time employees – 4 (2020 authorized full-time employees – 4)
- Total Budget – \$1,727,900 (2020 Total Budget – \$1,613,500)

**TECHNOLOGY MANAGEMENT FUND
ADMINISTRATION DEPARTMENT**

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
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Technology Management

Personnel	\$ 665,181	\$ 542,897	\$ 535,000	\$ 496,750	\$ 602,700
Operating	801,414	906,911	1,078,500	1,200,200	1,125,200
Total Department	\$ 1,466,596	\$ 1,449,808	\$ 1,613,500	\$ 1,696,950	\$ 1,727,900

Technology Management Fund

POSITION	GRADE	2020	2021	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Technology Management</i>					
IT Director	12	1	1	\$ 115,000	\$ 178,250
IT Operations Manager	10	0	1	\$ 91,000	\$ 131,950
IT Analyst	8	1	1	\$ 65,219	\$ 94,568
Network Administrator	8	1	0	\$ 65,219	\$ 94,568
IT Technician	6	1	1	\$ 53,900	\$ 78,155
Total Technology Management Fund		4	4		

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
TRANSFER FROM GENERAL FUND	\$ 1,394,100	\$ 1,435,500	\$ 1,496,400	\$ 1,496,400	\$ 1,541,200
TRANSFER FROM WATER & SEWER FUND	131,700	137,800	140,000	140,000	139,000
TRANSFER FROM SOLID WASTE FUND	41,400	43,800	44,100	44,100	45,800
FEMA REIMBURSEMENT	33,731	(1,606)	-	-	-
MISCELLANEOUS	740	650	-	-	-
EARNINGS ON INVESTMENTS	5,757	10,494	6,700	4,000	2,500
TOTAL REVENUES	\$ 1,607,428	\$ 1,626,638	\$ 1,687,200	\$ 1,684,500	\$ 1,728,500
EXPENDITURES					
REGULAR WAGES	\$ 398,876	\$ 432,974	\$ 358,800	\$ 335,900	\$ 421,700
ON CALL	2,640	2,730	2,800	2,900	2,800
OVERTIME	9,310	8,281	8,500	14,400	8,500
LONGEVITY	1,730	1,769	1,400	1,700	1,300
HEALTH & DENTAL	61,147	55,818	62,700	54,300	61,800
TMRS	58,152	59,335	52,900	47,300	57,900
FICA	29,380	30,558	27,300	25,700	31,800
WORKERS COMPENSATION	1,288	1,284	900	1,200	1,000
ALLOWANCES	10,560	9,080	10,400	8,000	8,500
OTHER BENEFITS	1,525	1,559	1,800	1,600	1,900
HSA CONTRIBUTION	-	625	7,500	3,750	5,500
ACCRUED VACATION	13,967	(61,116)	-	-	-
PENSION EXPENSE	53,446	-	-	-	-
OPEB EXPENSE	23,161	-	-	-	-
PERSONNEL	\$ 665,181	\$ 542,897	\$ 535,000	\$ 496,750	\$ 602,700
OFFICE SUPPLIES	\$ -	\$ -	\$ 1,000	\$ 500	\$ 1,000
OPERATING SUPPLIES	-	-	10,000	10,000	10,500
EQUIPMENT MAINTENANCE	21,784	34,936	9,500	17,500	10,000
HARDWARE & SOFTWARE					
MAINTENANCE CONTRACTS	490,469	594,072	630,000	630,000	640,000
TELE-COMMUNICATIONS & DATA & RADIO	164,156	204,202	229,000	220,000	220,000
SOFTWARE LICENSES	-	708	-	-	-
CONSULTANTS	8,477	2,683	15,000	15,000	15,000
PROFESSIONAL DUES	-	-	1,200	1,200	1,200
TRAVEL & TRAINING	8,426	11,352	11,800	2,000	11,800
OTHER CONTRACTED SERVICES	-	-	61,000	175,000	95,000
TECHNOLOGY PROJECTS	925	1,265	-	-	-
HIGH TECHNOLOGY REPLACEMENTS	107,177	57,693	90,000	109,000	100,000
TRANSFER TO ASSET REPLACEMENT FUND	-	-	20,000	20,000	20,700
OPERATIONS	\$ 801,414	\$ 906,911	\$ 1,078,500	\$ 1,200,200	\$ 1,125,200
TOTAL EXPENDITURES	\$ 1,466,596	\$ 1,449,808	\$ 1,613,500	\$ 1,696,950	\$ 1,727,900
NET REVENUES (EXPENDITURES)	\$ 140,832	\$ 176,830	\$ 73,700	\$ (12,450)	\$ 600
BEGINNING FUND BALANCE*	\$ (22,157)	\$ 118,675	\$ 112,409	\$ 295,505	\$ 283,055
ENDING FUND BALANCE	\$ 118,675	\$ 295,505	\$ 186,109	\$ 283,055	\$ 283,655

*2018 beginning fund balance reflects a prior period audit adjustment

ASSET REPLACEMENT FUND

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

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

2020 Forecast – In 2020, transfers from other funds are expected to be \$676,000 and total revenues are projected to be \$698,900. Total expenditures are expected to be \$181,800.

2021 Budget – Transfers from other funds in 2021 are expected to be \$652,900 and total revenues are projected to be \$677,000. The budgeted expenditures for 2021 are \$186,600, which is for the following purchases:

• Parks-Colonial Park	UV System	\$62,300
• Parks-Colonial Park	Stamped Overlay	44,500
• PW-Facilities	80-Ton Chiller – Server Room	44,500
• Parks-Recreation Center	Stamped Overlay	20,500
• Parks-Colonial Park	Umbrella	7,700
• Parks-Colonial Park	Lady Alligator	7,100

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
SALE OF CITY PROPERTY	\$ 2,100	\$ 1,875	\$ -	\$ -	\$ -
MISCELLANEOUS	6,418	4,907	10,000	-	10,000
TRANSFER FROM GENERAL FUND	653,500	575,400	569,100	569,100	539,300
TRANSFER FROM WATER & SEWER FUND	-	-	86,900	86,900	92,900
EARNINGS ON INVESTMENTS	35,994	55,530	37,700	22,900	14,100
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	-	-	20,000	20,000	20,700
TOTAL REVENUES	\$ 698,012	\$ 637,712	\$ 723,700	\$ 698,900	\$ 677,000
EXPENDITURES					
OTHER EQUIPMENT	\$ 24,501	\$ 7,840	\$ 181,800	\$ 181,800	\$ 186,600
CAPITAL PURCHASES RECLASSIFIED AS ASSET	376,426	-	-	-	-
TOTAL EXPENDITURES	\$ 400,927	\$ 7,840	\$ 181,800	\$ 181,800	\$ 186,600
NET REVENUES (EXPENDITURES)	\$ 297,085	\$ 629,872	\$ 541,900	\$ 517,100	\$ 490,400
BEGINNING FUND BALANCE	\$ 1,833,045	\$ 2,130,130	\$ 2,542,229	\$ 2,760,002	\$ 3,277,102
ENDING FUND BALANCE	\$ 2,130,130	\$ 2,760,002	\$ 3,084,129	\$ 3,277,102	\$ 3,767,502

The Asset Replacement Fund was formerly (up to fiscal year 2020) called the Equipment Replacement Fund.

ASSET REPLACEMENT FUND
2021 Replacement Schedule

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
80-Ton Chiller - PD	Facilities	2021	44,500
Stamped Overlay (5,227 sq.ft.)	PARD- Recreation Center	2021	20,500
Stamped Overlay (6,573 sq.ft.)	PARD- Colonial Park Pool	2021	44,500
UV System-6050	PARD- Colonial Park Pool	2021	62,300
Lady Alligator	PARD- Colonial Park Pool	2021	7,100
Umbrella 9" dia. F19pm	PARD- Colonial Park Pool	2021	7,700
2021 Equipment Replacement Cost			\$ 186,600

**ASSET REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2022 - 2026**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
LifePack 15 cardiac monitor - Medic 1	Fire	2022	34,000
Video Processors	Traffic	2022	6,700
Video Processors	Traffic	2022	6,700
Video Processors	Traffic	2022	6,700
Video Processors	Traffic	2022	6,700
Video Processors	Traffic	2022	6,700
Clary UPS-Weslayan/University	Traffic	2022	8,600
Clary UPS-Weslayan/Rice	Traffic	2022	8,600
Pedestrian Indicators	Traffic	2022	10,300
Pedestrian Indicators	Traffic	2022	10,300
Signal Indication/Illumination	Traffic	2022	20,200
Signal Indication/Illumination	Traffic	2022	20,200
Traffic Light Poles (2) and Mast Arms (4) (non-decorative)	Traffic	2022	126,700
Traffic Light Poles (2) and Mast Arms (4) (non-decorative)	Traffic	2022	126,700
Non-Potable Water Booster Pump 1	PW Operations	2022	11,400
Lift Station #6 Fixed Equipment	PW Operations	2022	11,700
Lift Station #6 Fixed Equipment	PW Operations	2022	11,700
Precor 833 EFX - Elliptical (fixed arms)	PARD- Recreation Center	2022	6,900
Precor 835 AMT (2)	PARD- Recreation Center	2022	18,600
Precor 833 TRM Treadmill (2)	PARD- Recreation Center	2022	19,000
Wier Tennis Court Resurfacing	PARD- Park Maintenance	2022	8,400
Judson Park Lighting	PARD- Park Maintenance	2022	33,300
Wier Irrigation	PARD- Park Maintenance	2022	38,700
Lily Pad Entry Pads	PARD- Colonial Park Pool	2022	24,100
2022 Replacement Cost			\$ 582,900
PWPACK	Facilities	2023	7,800
IceFD	Facilities	2023	8,200
Air Handler #1 - CH	Facilities	2023	25,400
Air Handler #2 - CH	Facilities	2023	29,800
Air Handler #3 - CH	Facilities	2023	28,700
Air Handler #4 - CH	Facilities	2023	28,900
Lift Station #9 Fixed Equipment	PW Operations	2023	15,300
Refrigerated Automatic Water Sampler	PW Operations	2023	9,200
Submersible Pumps	General Svcs	2023	11,200
Precor 835 EFX - Elliptical (moving arms) (2)	PARD- Recreation Center	2023	17,500
Precor 833 TRM Treadmill (2-1)	PARD- Recreation Center	2023	18,800
RayPak Pool Heater	PARD- Recreation Center	2023	24,800
UV System-6030	PARD- Recreation Center	2023	39,600
Whitt Johnson Irrigation	PARD- Park Maintenance	2023	37,700
Huffington Irrigation	PARD- Park Maintenance	2023	46,300
2023 Replacement Cost			\$ 349,200

**ASSET REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2022 - 2026**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Pool heater	Facilities	2024	42,000
Non-Potable Water Booster Pump 2	PW Operations	2024	11,400
Precor 835 Recumbent Bike (1)	PARD- Recreation Center	2024	6,300
Feature Pads (2)-1	PARD- Colonial Park Pool	2024	5,000
Feature Pads (2)-2	PARD- Colonial Park Pool	2024	5,000
Fabric for all structures	PARD- Colonial Park Pool	2024	22,500
UPS	Tech Replacement Fund	2024	103,000
2024 Replacement Cost			\$ 195,200
Bunker Gear Replacement - mandated by Texas Commission on Fire Protection (TCFP)	Fire	2025	85,800
Water Pump #1 - CH	Facilities	2025	8,000
Water Pump #2 - CH	Facilities	2025	8,000
Progressive Cavity Pump	PW Operations	2025	25,000
Lift Station #9 Fixed Equipment	PW Operations	2025	15,300
Large Grinder	General Svcs	2025	10,200
Striper/Driver System	General Svcs	2025	21,700
Tables-6030	PARD- Recreation Center	2025	8,200
Furniture replacement	PARD- Recreation Center	2025	58,200
Defender (SP-41-48-1038)	PARD- Recreation Center	2025	132,400
Precor 835 Recumbent Bike (2)	PARD- Recreation Center	2025	5,400
Precor 833 TRM Treadmill (2-2)	PARD- Recreation Center	2025	18,600
Town Center Irrigation	PARD- Park Maintenance	2025	23,000
CB Irrigation	PARD- Park Maintenance	2025	35,000
1M Dirafirm Diving Stand	PARD- Colonial Park Pool	2025	14,500
4020 Marina Chaise Lounge (70)	PARD- Colonial Park Pool	2025	17,700
Defender (SP-55-48-2076)	PARD- Colonial Park Pool	2025	191,600
2025 Replacement Cost			\$ 678,600
LifePack 12 cardiac monitor - Engine 1	Fire	2026	51,100
Non-Potable Water Filter Feed Pump	PW Operations	2026	16,800
Non-Potable Water Filter Feed Pump	PW Operations	2026	16,800
Hallway Furniture	PARD- Senior Services	2026	11,400
Chairs (200)	PARD- Senior Services	2026	10,700
2026 Replacement Cost			\$ 106,800

HUMAN RESOURCES SERVICES FUND

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

2020 Forecast – The City’s Human Resources Services Fund revenue is anticipated to be at \$247,600 to fund employee benefits and the administrative costs of providing those benefits. Charges to the operating funds are expected to be \$244,600 and the balance of \$3,000 comes from earnings on investments. Expenditures are expected to be \$166,500, approximating to appropriations.

2021 Budget – Charges to operating funds in the amount of \$252,000 plus \$1,900 from earnings on investments are budgeted. Expenditures are expected to be \$253,900.

**HUMAN RESOURCES SERVICES FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
EARNINGS ON INVESTMENTS	\$ -	\$ -	\$ 5,000	\$ 3,000	\$ 1,900
TRANSFER FROM GENERAL FUND	-	-	244,600	244,600	252,000
TOTAL REVENUES	\$ -	\$ -	\$ 249,600	\$ 247,600	\$ 253,900
EXPENDITURES					
UNEMPLOYMENT CLAIMS	\$ -	\$ -	\$ 10,000	\$ 15,300	\$ 15,000
OTHER ADMINSTRATIVE COST	-	-	5,300	12,000	8,000
ACCUMULATED SICK LEAVE	-	-	70,000	-	-
ACCRUED VACATION	-	-	40,000	-	-
RECRUITING & HIRING	-	-	33,600	15,000	23,000
EVENTS	-	-	15,000	12,500	15,000
AWARDS	-	-	6,000	6,000	7,700
TUITION	-	-	30,000	25,000	50,000
INCENTIVES	-	-	5,000	-	-
TRANSFER TO GENERAL FUND	-	-	76,200	80,700	135,200
TRANSFER TO WATER & SEWER FUND	-	-	44,600	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 335,700	\$ 166,500	\$ 253,900
NET REVENUES (EXPENDITURES)	\$ -	\$ -	\$ (86,100)	\$ 81,100	\$ -
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 427,366	\$ 427,366	\$ 508,466
ENDING FUND BALANCE	\$ -	\$ -	\$ 341,266	\$ 508,466	\$ 508,466

EMPLOYEE BENEFIT FUND

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

2020 Forecast – The City's Employee Benefit Fund revenue is anticipated to be at \$2.03 million to fund employee benefits and the administrative costs of providing those benefits. Charges to the operating funds are expected to be \$1.60 million and the balance of \$0.43 million comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be \$1.97 million, approximating to appropriations.

2021 Budget – Charges to operating funds in the amount of \$1.81 million plus \$0.50 million from employee/retiree contributions and other miscellaneous earnings are budgeted. Expenditures are expected to be \$2.32 million, which is a 6.96% decrease from the 2020 budgeted expenditures.

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

EMPLOYEE BENEFITS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
CHARGES TO OPERATING FUNDS:					
ER - HEALTH	\$ 1,253,008	\$ 1,211,569	\$ 1,551,000	\$ 1,280,000	\$ 1,456,100
ER - DENTAL	56,174	60,202	80,600	61,300	70,200
ER - LIFE	26,971	28,474	33,500	27,800	34,000
ER - DISABILITY	24,058	30,230	37,200	25,800	36,400
ER - WORKER'S COMPENSATION	118,916	118,153	102,200	100,000	106,500
ER - RETIREES	180,000	189,975	111,400	101,000	103,800
ER - OTHER BENEFITS	283,449	352,217	-	-	-
EMPLOYEE CONTRIBUTIONS:					
EE - HEALTH	297,963	292,350	426,900	304,100	380,700
EE - DENTAL	15,086	14,631	20,800	13,300	17,500
EE - VISION	13,058	13,159	13,200	13,900	11,600
COBRA CONTRIBUTIONS	57,931	43,722	56,000	58,600	54,200
EARNINGS ON INVESTMENTS	17,848	30,895	15,100	9,200	5,600
TRANSFER FROM GENERAL FUND	-	-	33,700	33,700	35,000
TOTAL REVENUES	\$ 2,344,462	\$ 2,385,578	\$ 2,481,600	\$ 2,028,700	\$ 2,311,600
EXPENDITURES					
MEDICAL PREMIUMS - ACTIVE	\$ 1,544,952	\$ 1,535,280	\$ 1,977,900	\$ 1,483,100	\$ 1,836,800
MEDICAL PREMIUMS - RETIRED	140,057	139,163	121,700	129,800	121,500
MEDICAL PREMIUMS - COBRA	45,363	46,034	41,400	37,400	31,600
DENTAL PREMIUMS - ACTIVE	73,533	79,550	105,100	78,600	91,900
VISION PREMIUMS - ACTIVE	13,041	14,033	13,700	13,300	11,600
WORKER'S COMPENSATION	95,593	90,112	102,200	95,500	106,600
LIFE & AD&D, DISABILITY	44,752	60,347	59,700	70,500	52,500
UNEMPLOYMENT CLAIMS	22	7,639	-	-	-
HRA COSTS	1,731	-	-	-	-
OTHER ADMINISTRATIVE COST	13,584	16,616	15,700	12,000	12,000
WELLNESS PROGRAM	2,131	7,401	18,000	15,000	15,000
RECRUITING & HIRING	18,231	14,964	-	-	-
EVENTS	18,568	13,296	-	-	-
AWARDS	3,245	12,372	-	-	-
TUITION	19,302	18,247	-	-	-
SOFTWARE LICENSES	-	11,375	-	-	-
CONSULTANTS	12,500	81,108	35,000	35,000	37,500
TRANSFER TO GENERAL FUND	-	142,500	-	-	-
TRANSFER TO WATER & SEWER FUND	29,700	-	-	-	-
TOTAL EXPENDITURES	\$ 2,076,303	\$ 2,290,039	\$ 2,490,400	\$ 1,970,200	\$ 2,317,000
NET REVENUES (EXPENDITURES)	\$ 268,159	\$ 95,539	\$ (8,800)	\$ 58,500	\$ (5,400)
BEGINNING FUND BALANCE	\$ 1,267,771	\$ 1,535,930	\$ 1,057,513	\$ 1,204,103	\$ 1,262,603
ENDING FUND BALANCE	\$ 1,535,930	\$ 1,631,469	\$ 1,048,713	\$ 1,262,603	\$ 1,257,203

SPECIAL REVENUE FUNDS

Special Revenue Funds are created to account for the proceeds from specific revenue sources that are restricted to expenditures for specific purposes. There are ten Special Revenue Funds:

PARKS FUND

The Parks Fund accounts for donations made by citizens for West University Place parks.

FRIENDS OF WEST UNIVERSITY PARKS DONATION FUND

This fund includes donations and expenditures funded by the Friends of West University Parks.

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.

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.

COURT SECURITY 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.

METRO FUND

In 1999, The Metropolitan Transit Authority of Harris County (METRO) and West University Place entered into an inter-local, 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 STATE 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.

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 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
FRIENDS OF WEST U PARKS	\$ -	\$ 11,758	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	2,744	2,282	900	600	300
DONATIONS	51,960	48,130	50,500	5,500	40,500
TOTAL REVENUES	\$ 54,704	\$ 62,170	\$ 51,400	\$ 6,100	\$ 40,800
EXPENDITURES					
OPERATING SUPPLIES	\$ 17,999	\$ 72,475	\$ 28,000	\$ 34,000	\$ 30,000
FURNITURE & EQUIP <\$5000	-	-	15,000	12,200	-
CONSTRUCTION COSTS	126,395	-	-	-	-
TOTAL EXPENDITURES	\$ 144,394	\$ 72,475	\$ 43,000	\$ 46,200	\$ 30,000
NET REVENUES (EXPENDITURES)	\$ (89,689)	\$ (10,305)	\$ 8,400	\$ (40,100)	\$ 10,800
BEGINNING BALANCE	\$ 198,943	\$ 109,254	\$ 96,254	\$ 98,949	\$ 58,849
ENDING BALANCE	\$ 109,254	\$ 98,949	\$ 104,654	\$ 58,849	\$ 69,649

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
FRIENDS OF WEST U PARKS	\$ 295,290	\$ 231,925	\$ 478,000	\$ 613,850	\$ 250,000
EARNINGS ON INVESTMENTS	6	5	-	-	-
TOTAL REVENUES	\$ 295,296	\$ 231,930	\$ 478,000	\$ 613,850	\$ 250,000
EXPENDITURES					
CONSTRUCTION COSTS	\$ 295,290	\$ 240,211	\$ 478,000	\$ 478,000	\$ 250,000
TOTAL EXPENDITURES	\$ 295,290	\$ 240,211	\$ 478,000	\$ 478,000	\$ 250,000
NET REVENUES (EXPENDITURES)	\$ 6	\$ (8,281)	\$ -	\$ 135,850	\$ -
BEGINNING BALANCE	\$ 611	\$ 617	\$ 617	\$ (7,664)	\$ 128,186
ENDING BALANCE	\$ 617	\$ (7,664)	\$ 617	\$ 128,186	\$ 128,186

COURT TECHNOLOGY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
MUNICIPAL COURT FINES	\$ 8,297	\$ 9,995	\$ 8,000	\$ 5,000	\$ 5,000
EARNINGS ON INVESTMENTS	173	416	-	-	-
TOTAL REVENUES	\$ 8,471	\$ 10,411	\$ 8,000	\$ 5,000	\$ 5,000
EXPENDITURES					
HARDWARE & SOFTWARE MAINTENANCE					
CONTRACTS	\$ 2,454	\$ -	\$ -	\$ -	\$ -
OTHER CONTRACTED SERVICES	-	-	-	2,500	-
FURNITURE & EQUIP <\$5000	-	-	2,000	4,000	2,000
TOTAL EXPENDITURES	\$ 2,454	\$ -	\$ 2,000	\$ 6,500	\$ 2,000
NET REVENUES (EXPENDITURES)	\$ 6,016	\$ 10,411	\$ 6,000	\$ (1,500)	\$ 3,000
BEGINNING BALANCE	\$ 6,159	\$ 12,175	\$ 22,730	\$ 22,587	\$ 21,087
ENDING BALANCE	\$ 12,175	\$ 22,587	\$ 28,730	\$ 21,087	\$ 24,087

TREE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
OTHER FEES AND PERMITS	\$ 43,400	\$ 23,713	\$ 30,000	\$ 50,000	\$ 30,000
EARNINGS ON INVESTMENTS	4,690	6,262	4,600	2,800	1,700
TOTAL REVENUES	\$ 48,090	\$ 29,974	\$ 34,600	\$ 52,800	\$ 31,700
EXPENDITURES					
TREE REPLACEMENT OPERATING EXPENDITURES	\$ 27,427	\$ 50,360	\$ 50,000	\$ 9,300	\$ 50,000
TOTAL EXPENDITURES	\$ 27,427	\$ 50,360	\$ 50,000	\$ 9,300	\$ 50,000
NET REVENUES (EXPENDITURES)	\$ 20,662	\$ (20,386)	\$ (15,400)	\$ 43,500	\$ (18,300)
BEGINNING BALANCE	\$ 259,682	\$ 280,344	\$ 269,244	\$ 259,958	\$ 303,458
ENDING BALANCE	\$ 280,344	\$ 259,958	\$ 253,844	\$ 303,458	\$ 285,158

COURT SECURITY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
MUNICIPAL COURT FINES	\$ 6,226	\$ 7,497	\$ 8,000	\$ 5,000	\$ 4,000
EARNINGS ON INVESTMENTS	753	1,094	700	400	300
TOTAL REVENUES	\$ 6,980	\$ 8,591	\$ 8,700	\$ 5,400	4,300
EXPENDITURES					
REGULAR WAGES	\$ 6,700	\$ 6,750	\$ 10,500	\$ 6,000	\$ 10,500
TRAVEL & TRAINING	534	-	3,000	1,000	3,000
FURNITURE & EQUIP <\$5000	171	-	1,500	500	1,500
TOTAL EXPENDITURES	\$ 7,405	\$ 6,750	\$ 15,000	\$ 7,500	\$ 15,000
NET REVENUES (EXPENDITURES)	\$ (426)	\$ 1,841	\$ (6,300)	\$ (2,100)	\$ (10,700)
BEGINNING BALANCE	\$ 45,205	\$ 44,779	\$ 45,779	\$ 46,620	\$ 44,520
ENDING BALANCE	\$ 44,779	\$ 46,620	\$ 39,479	\$ 44,520	\$ 33,820

METRO FUND**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
METRO	\$ 586,114	\$ 650,382	\$ 592,000	\$ 592,000	\$ 610,000
EARNINGS ON INVESTMENTS	1,264	213	200	100	100
TOTAL REVENUES	\$ 587,378	\$ 650,595	\$ 592,200	\$ 592,100	\$ 610,100
EXPENDITURES					
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	\$ 732,000	\$ 600,000	\$ 550,000	\$ 550,000	\$ 575,000
TOTAL EXPENDITURES	\$ 732,000	\$ 600,000	\$ 550,000	\$ 550,000	\$ 575,000
NET REVENUES (EXPENDITURES)	\$ (144,622)	\$ 50,595	\$ 42,200	\$ 42,100	\$ 35,100
BEGINNING BALANCE	\$ 265,773	\$ 121,151	\$ 113,351	\$ 171,746	\$ 213,846
ENDING BALANCE	\$ 121,151	\$ 171,746	\$ 155,551	\$ 213,846	\$ 248,946

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
EARNINGS ON INVESTMENTS	\$ 453	\$ 658	\$ 500	\$ 300	\$ 200
TOTAL REVENUES	\$ 453	\$ 658	\$ 500	\$ 300	\$ 200
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 453	\$ 658	\$ 500	\$ 300	\$ 200
BEGINNING BALANCE	\$ 26,929	\$ 27,382	\$ 27,882	\$ 28,040	\$ 28,340
ENDING BALANCE	\$ 27,382	\$ 28,040	\$ 28,382	\$ 28,340	\$ 28,540

POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
STATE GRANT	\$ 2,835	\$ 2,797	\$ -	\$ 3,000	\$ 2,500
EARNINGS ON INVESTMENTS	371	608	500	300	200
DONATIONS	302	-	-	-	-
TOTAL REVENUES	\$ 3,508	\$ 3,405	\$ 500	\$ 3,300	\$ 2,700
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 3,508	\$ 3,405	\$ 500	\$ 3,300	\$ 2,700
BEGINNING BALANCE	\$ 19,471	\$ 22,979	\$ 26,279	\$ 26,384	\$ 29,684
ENDING BALANCE	\$ 22,979	\$ 26,384	\$ 26,779	\$ 29,684	\$ 32,384

FIRE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
FEDERAL GRANT	\$ -	\$ 21,100	\$ -	\$ -	\$ -
SETRAC	4,154	4,172	-	-	-
EARNINGS ON INVESTMENTS	241	236	-	-	-
DONATIONS	(3,461)	(1,090)	-	50	-
TRANSFER FROM GENERAL FUND	-	1,109	-	-	-
TOTAL REVENUES	\$ 934	\$ 25,527	\$ -	\$ 50	\$ -
EXPENDITURES					
OPERATING SUPPLIES	\$ 2,362	\$ 11,468	\$ -	\$ -	\$ -
TRAVEL & TRAINING	-	925	-	1,000	-
OTHER EQUIPMENT	-	3,503	-	-	-
TOTAL EXPENDITURES	\$ 2,362	\$ 15,896	\$ -	\$ 1,000	\$ -
NET REVENUES (EXPENDITURES)	\$ (1,429)	\$ 9,631	\$ -	\$ (950)	\$ -
BEGINNING BALANCE	\$ 10,147	\$ 8,718	\$ 1,518	\$ 18,349	\$ 17,399
ENDING BALANCE	\$ 8,718	\$ 18,349	\$ 1,518	\$ 17,399	\$ 17,399

GOOD NEIGHBOR FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
EARNINGS ON INVESTMENTS	\$ 67	\$ 97	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 67	\$ 97	\$ -	\$ -	\$ -
EXPENDITURES					
COMMUNITY RELATIONS	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
TOTAL EXPENDITURES	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
NET REVENUES (EXPENDITURES)	\$ 67	\$ 97	\$ (2,500)	\$ -	\$ (2,500)
BEGINNING BALANCE	\$ 3,984	\$ 4,050	\$ 4,050	\$ 4,147	\$ 4,147
ENDING BALANCE	\$ 4,050	\$ 4,147	\$ 1,550	\$ 4,147	\$ 1,647

CAPITAL PROJECTS FUNDS

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. For 2021, West University Place has four active capital project funds.

CAPITAL PROJECT FUND

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

TRANSPORTATION IMPROVEMENT FUND

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

2019 CERTIFICATE OF OBLIGATION (CO) FUND

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

WATER AND SEWER CAPITAL FUND

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

CAPITAL PROJECT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	P/Y Proj Bal R/O to 2021	Budget 2021
REVENUES						
FEMA REIMBURSEMENT	\$ -	\$ 15,712	\$ -	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	10,853	16,583	7,800	4,600	-	2,800
TRANSFER FROM GENERAL FUND	200,000	-	-	-	-	300,000
TRANSFER FROM CAPITAL RESERVE FUND	649,505	-	-	-	-	-
TRANSFER FROM 2019 CERT OF OBLIGATION FUND	-	45,542	-	-	-	-
TOTAL REVENUES	\$ 860,358	\$ 77,837	\$ 7,800	\$ 4,600	\$ -	\$ 302,800
EXPENDITURES						
PROJECT EXPENDITURES						
ANIMAL CONTROL SHELTER	\$ 2,769	\$ 33,310	\$ -	\$ -	\$ -	\$ -
VIRTUAL GATE-PHASE I*	45,542	-	-	-	-	-
PW MAINTENANCE PARKING LOT/WASH BAY	-	268,191	-	-	-	-
CITY WIDE ENGINEERING TRAFFIC STUDY/IMPLEMENTATION	-	-	150,000	75,000	75,000	-
BRIDGE MANAGEMENT PROGRAM	-	-	65,000	65,000	-	-
STORM WATER MANAGEMENT PROGRAM	-	-	100,000	100,000	-	100,000
CITYWIDE FACILITIES CONDITION & SECURITY ASSESSMENT - IMPLEMENTATION	-	-	75,000	50,000	25,000	-
CITY HALL AUDIO/VIDEO UPGRADES	-	-	110,000	110,000	-	-
FACILITIES MASTER PLAN	-	-	-	-	-	75,000
EMERGENCY STORAGE ROOM	-	-	-	-	-	75,000
HVAC REPLACEMENT PROGRAM - SERVER ROOM	-	-	-	-	-	250,000
TOTAL EXPENDITURES	\$ 48,311	\$ 301,501	\$ 500,000	\$ 400,000	\$ 100,000	\$ 500,000
BEGINNING BALANCE	\$ 221,016	\$ 1,033,063	\$ 879,284	\$ 809,399		\$ 413,999
ENDING BALANCE	\$ 1,033,063	\$ 809,399	\$ 387,084	\$ 413,999		\$ 116,799

*Virtual Gate Expenditures Moved to 2019 Certificates of Obligation Fund

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUES					
EARNINGS ON INVESTMENTS	\$ 3,901	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 3,901	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
TRANSFER TO CAPITAL PROJECTS FUND	\$ 649,505	\$ -	\$ -	\$ 6,969	\$ -
TOTAL EXPENDITURES	\$ 649,505	\$ -	\$ -	\$ 6,969	\$ -
BEGINNING BALANCE	\$ 652,573	\$ 6,969	\$ 6,969	\$ 6,969	\$ -
ENDING BALANCE	\$ 6,969	\$ 6,969	\$ 6,969	\$ -	\$ -

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	P/Y Proj Bal R/O to 2021	Budget 2021
REVENUES						
FEMA REIMBURSEMENT	\$ -	\$ -	\$ 1,600,000	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	30,259	44,206	32,300	19,600	-	62,000
FEDERAL GRANT	-	470,323	8,222,600	775,000	-	13,398,119
TRANSFER FROM METRO GRANT FUND	732,000	600,000	550,000	550,000	-	575,000
CERTIFICATES OF OBLIGATION PROCEEDS	-	-	25,737,300	20,000,000	-	-
TOTAL REVENUES	\$ 762,259	\$ 1,114,529	\$ 36,142,200	\$ 21,344,600	\$ -	\$ 14,035,119
PROJECT EXPENDITURES						
CITY WIDE DRAINAGE STUDY	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -
KILMARNOCK RETAINING WALL	-	29,730	-	-	-	-
ROADWAY REPAIRS/OVERLAY/ REPLACEMENT	152,638	154,814	-	150,148	-	-
WESLAYAN RD REPAIRS	-	-	-	-	-	-
BUFFALO SPEEDWAY	223,204	1,447,894	32,600,000	3,513,000	30,039,106	-
SHARED DRAINAGE SYSTEM - DESIGN	-	-	1,600,000	-	-	-
ALT STORMWATER DETENTION OPTIONS FEASIBILITY STUDY	-	-	50,000	30,000	-	-
STREET MAINTENANCE (PONDING)	-	-	-	-	-	125,000
SIDEWALK CONDITION ASSESSMENT	-	-	-	-	-	50,000
PAVEMENT CONDITION ASSESSMENT	-	-	-	-	-	75,000
TOTAL EXPENDITURES	\$ 375,842	\$ 1,632,438	\$ 34,250,000	\$ 3,893,148	\$ 30,039,106	\$ 250,000
BEGINNING BALANCE	\$ 1,489,244	\$ 1,875,661	\$ 1,330,613	\$ 1,357,752		\$ 18,809,204
ENDING BALANCE	\$ 1,875,661	\$ 1,357,752	\$ 3,222,813	\$ 18,809,204		\$ 2,555,217

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	P/Y Proj Bal R/O to 2021	Budget 2021
REVENUES						
EARNINGS ON INVESTMENTS	\$ -	\$ 58,289	\$ 37,100	\$ 22,600	\$ -	\$ 13,900
CERTIFICATES OF OBLIGATION PROCEEDS	-	4,040,000	-	-	-	-
PREMIUM ON BONDS	-	559,845	-	-	-	-
TOTAL REVENUES	\$ -	\$ 4,658,134	\$ 37,100	\$ 22,600	\$ -	\$ 13,900
PROJECT EXPENDITURES						
VIRTUAL GATE PHASE I*	\$ -	\$ 425,837	\$ 298,169	\$ 1,868,621	\$ -	\$ -
VIRTUAL GATE PHASE II	-	-	2,160,000	-	2,160,000	-
TOTAL EXPENDITURES	\$ -	\$ 425,837	\$ 2,458,169	\$ 1,868,621	\$ 2,160,000	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ 2,534,669	\$ 4,232,297		\$ 2,386,276
ENDING BALANCE	\$ -	\$ 4,232,297	\$ 113,600	\$ 2,386,276		\$ 240,176

* Includes Issuance Costs

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

	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	P/Y Proj Bal R/O to 2021	Budget 2021
REVENUES						
EARNINGS ON INVESTMENTS	\$ 27,540	\$ 51,142	\$ 21,100	\$ 12,800	\$ -	\$ 7,800
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	900,000	900,000	-	2,700,000
TOTAL REVENUES	\$ 927,540	\$ 951,142	\$ 921,100	\$ 912,800	\$ -	\$ 2,707,800
PROJECT EXPENDITURES						
LIFT STATION RENOVATIONS #8-12	\$ 209,082	\$ -	\$ -	\$ -	\$ -	\$ -
BISSONNET WATER LINE REPLACEMENT	-	-	-	650,000	-	-
WWTP FENCING	-	45,000	-	-	-	-
SEWER INFLOW & INFILTRATION DETECTION/ REDUCTION	2,381	-	-	-	-	-
BUFFALO SPEEDWAY RECONSTRUCTION	10,666	-	-	-	-	-
WWTP WEIR REPLACEMENT	-	1,781	600,000	100,000	500,000	-
DRINKING WATER DISINFECTION	-	50,995	320,000	280,000	-	-
WWTP EFFICIENCY STUDY	-	83,530	-	-	-	-
WWTP LIGHTING REPLACEMENT	-	71,170	-	-	-	-
LIFTSTATIONS 1-12 LINING PROJECT	-	141,930	-	300,570	-	-
WATER PUMPING & STORAGE STUDY	-	-	150,000	50,000	100,000	-
WATER LINE REPLACEMENT PROGRAM	-	-	250,000	-	250,000	-
WWTP CLARIFIER AUTOMATION	-	-	200,000	-	80,000	-
SCADA WATER SYSTEM REPLACEMENT	-	-	95,000	95,000	-	-
RECLAMATION FEASIBILITY STUDY	-	-	50,000	50,000	-	-
FLOW METER REPLACEMENT/ INSTALLATION	-	-	110,000	110,000	-	-
BOOSTER PUMP REPLACEMENT	-	-	200,000	-	200,000	100,000
WWTP GATE REPLACEMENT	-	-	120,000	-	120,000	180,000
WWTP FLOODWATER PROTECTION	-	-	75,000	50,000	-	-
WWTP INFLOW AND INFILTRATION	-	42,721	90,000	30,000	60,000	-
WAKEFOREST TANK PIPE REPAIRS	-	-	-	-	-	150,000
LAW ST. WATER LINE INSTALLATION	-	-	-	-	-	110,000
WWTP MASTER PLAN - DESIGN & PER	-	-	-	-	-	1,800,000
TOTAL EXPENDITURES	\$ 222,129	\$ 437,127	\$ 2,260,000	\$ 1,715,570	\$ 1,310,000	\$ 2,340,000
BEGINNING BALANCE	\$ 1,280,603	\$ 1,986,014	\$ 1,471,214	\$ 2,500,029		\$ 1,697,259
ENDING BALANCE	\$ 1,986,014	\$ 2,500,029	\$ 132,314	\$ 1,697,259		\$ 755,059

COMMUNITY IMPROVEMENT PLAN

Beginning with the 2020 budget process, the City began working on a 5-year Community Improvement Plan (CIP). The CIP is a 5-year plan that serves as a planning document, identifies community improvement projects, identifies options for funding the projects and identifies the impact on annual operations and maintenance budgets. The 2021-2025 CIP will address two broad areas of expenditures: protection of previous investment in physical assets (infrastructure) through maintenance and renovation and planning and construction of new infrastructure to improve public safety, service delivery and quality of life for residents. The CIP is broken down by project types (categories) which are drainage, water, wastewater, streets and sidewalks, parks and open spaces, facilities, and other improvements such as land acquisition, traffic, security, etc. The CIP also identifies how projects will be funded. Various options include using budgeted cash funds from existing revenue sources, issuing debt, donations, local/state/federal grants, or a combination of all the above.

The following pages will give a summary of budgeted projects for 2021, a 5-year summary by project types, and the data sheets for 2021 projects.

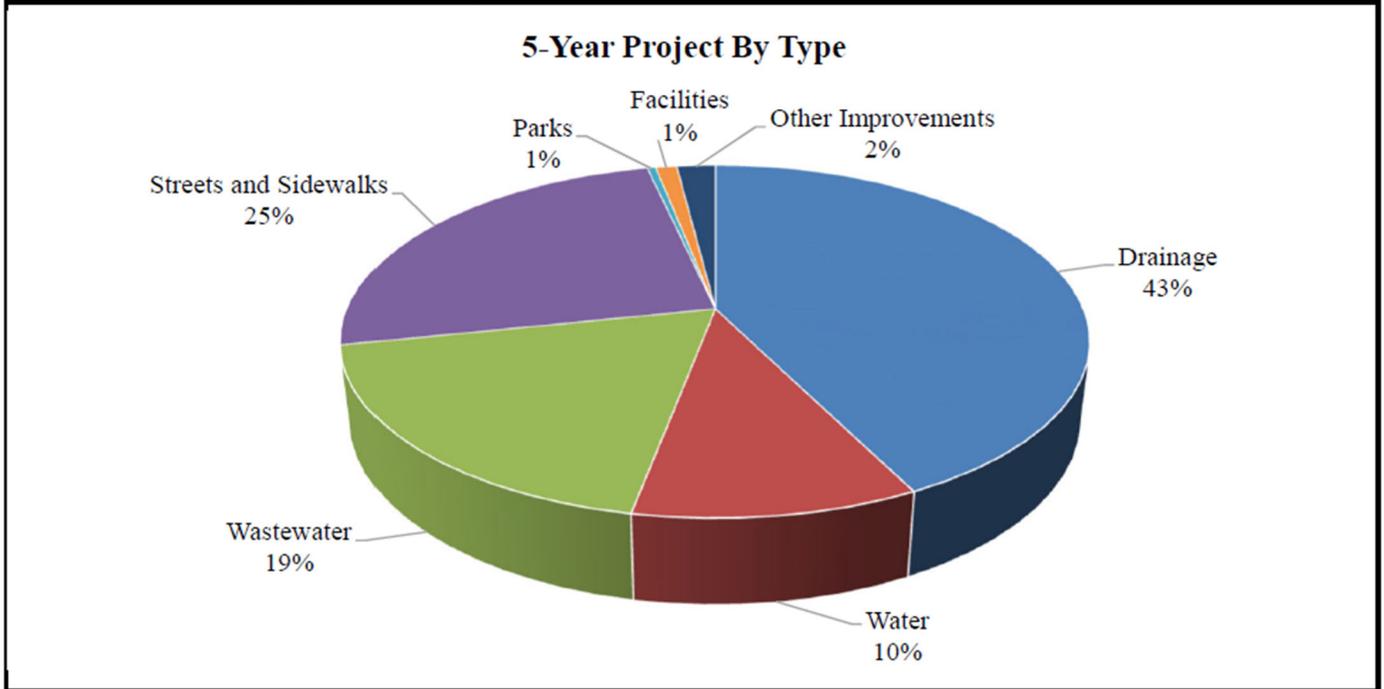
COMMUNITY IMPROVEMENT PLAN

2021 BUDGET ALLOCATIONS

PROJECTS	FUNDING SOURCE	2021 ADOPTED BUDGET
1. Storm Water Management Program	Cash General Fund	\$100,000
2. Facilities Master Plan	Cash General Fund	75,000
3. Emergency Storage Room	Cash General Fund	75,000
4. HVAC Replacement Program – Server Room	Cash General Fund	250,000
5. Street Maintenance (Ponding)	METRO Funds	125,000
6. Sidewalk Condition Assessment	METRO Funds	50,000
7. Pavement Condition Assessment	METRO Funds	75,000
8. Booster Pump Replacement Program	Cash W & S Fund	100,000
9. WWTP Gate Replacement	Cash W & S Fund	180,000
10. Wakeforest Tank Pipe Repairs	Cash W & S Fund	150,000
11. Law St. Water Line Installation	Cash W & S Fund	110,000
12. WWTP Master Plan – Design & PER	Cash W & S Fund	1,800,000
13. Huffington Park Improvements	Friends of West University Parks	250,000
TOTAL CIP PROJECTS PER 2021 ADOPTED BUDGET		\$3,340,000

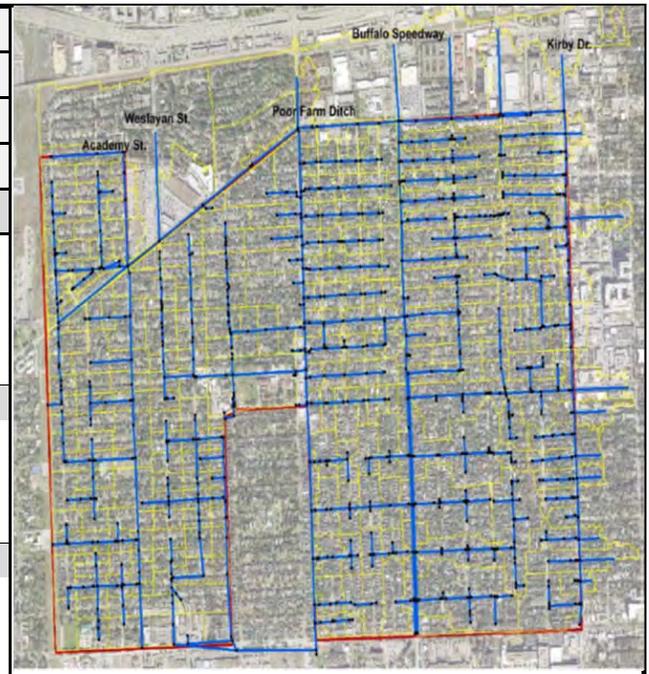
COMMUNITY IMPROVEMENT PLAN

5-YEAR COMMUNITY IMPROVEMENT PLAN BY PROJECT SUMMARY						
BY PROJECT TYPE	2021	2022	2023	2024	2025	Total
Drainage	\$ 100,000	\$ 3,283,000	\$ 29,606,000	\$ 109,000	\$ 21,112,000	\$ 54,210,000
Water	910,000	1,750,000	5,560,000	1,275,000	3,790,000	13,285,000
Wastewater	2,740,000	15,594,000	4,780,000	410,000	330,000	23,854,000
Streets and Sidewalks	30,250,000	300,000	310,000	320,000	330,000	31,510,000
Parks	250,000	298,000	-	-	-	548,000
Facilities	425,000	760,000	200,000	-	-	1,385,000
Other Improvements	2,235,000	310,000	-	-	-	2,545,000
Totals	\$ 36,910,000	\$ 22,295,000	\$ 40,456,000	\$ 2,114,000	\$ 25,562,000	\$ 127,337,000



**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Storm Water Management Program		
DEPARTMENT:	Public Works		
DIVISION:	Drainage		
DESCRIPTION:	The City has 151,226 feet or 28.6 miles of storm sewer identified serving the City ranging in sizes from 15"-72". The City purchased televising video equipment and initiated a 5 year contract for debris cleaning/removal for a full assessment and maintenance of all underground storm sewer pipes.		
JUSTIFICATION:	This management program will maximize flow and capacity of the storm sewer system and put in place a annual inspection and maintenance program to ensure the system performs as designed.		
BUDGET IMPACT:	TBD		

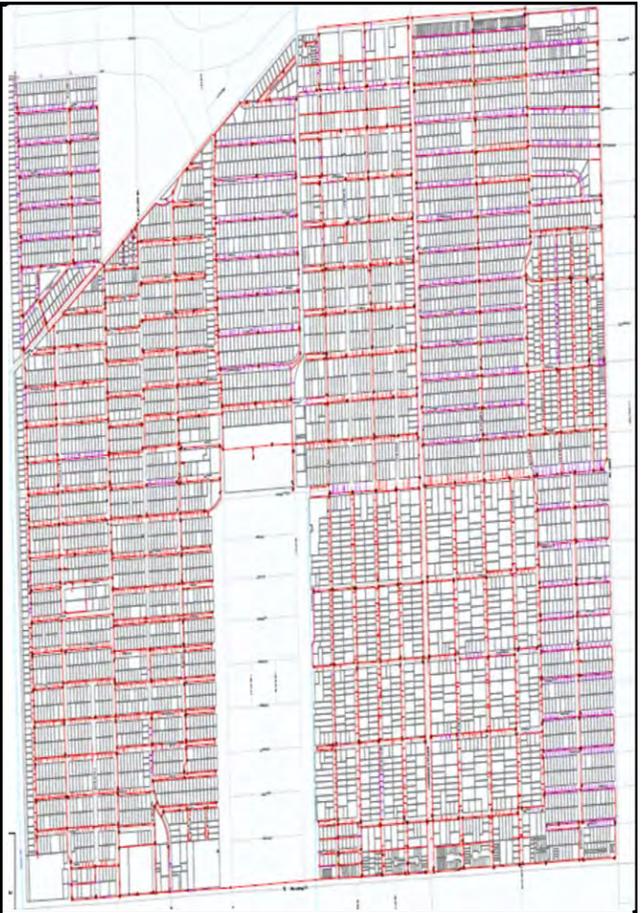


PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						
Engineering						
Construction	100,000	103,000	106,000	109,000	112,000	530,000
Contingency						
Total Costs	100,000	103,000	106,000	109,000	112,000	530,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Capital Projects Fund (General)	100,000	103,000	106,000	109,000	112,000	530,000
						0
						0
Total Funding	100,000	103,000	106,000	109,000	112,000	530,000

**City of West University Place
Five Year Community Improvement Project Sheet**

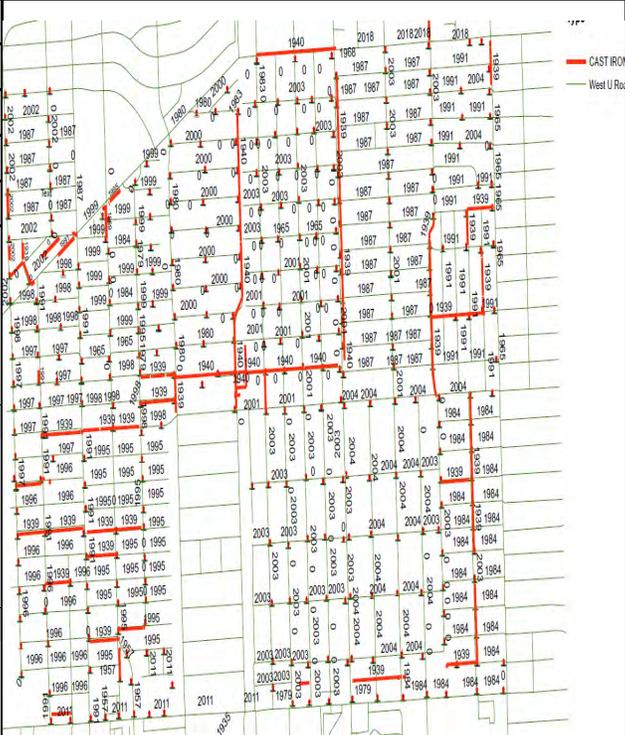
PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Drinking Water Distribution Efficiency Study		
DEPARTMENT:	Public Works		
DIVISION:	Water		
DESCRIPTION:			
Continuation of engineering study started in 2020 to analyze the operations and capacity needs of the City's Water Distribution System. This study will inform future renovations/replacements for the water system. The City has an asset renewal conceptual plan informed by annual inspection reports and recurring asset renewal best practices. The need to maintain the critical service assets over the next five years requires substantial funding that may require bond funding. Replacements/Renovations costs below are preliminary estimates provided to staff by engineers.			
JUSTIFICATION:			
The system was designed in the 1950s. Since that time, water distribution technology has advanced and the housing stock, land footprint, and land use has changed over the years resulting in larger homes, more irrigation systems etc. This study will inform future renovations/replacements needed to system to ensure proper capacity and pumping requirements to meet future demand.			
BUDGET IMPACT:			
TBD			



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study	100,000					100,000
Engineering						
Construction						
Contingency						
Total Costs	100,000	0	0	0	0	100,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Water and Sewer Capital Projects	100,000					100,000
Total Funding	100,000	0	0	0	0	100,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021			
PROJECT NAME:	Water Distribution Replacement Assessment					
DEPARTMENT:	Public Works					
DIVISION:	Water					
DESCRIPTION:	<p>Perform citywide inventory of water lines with a phased in approach for replacement based on condition. First Phase would be to replace all Pre 1939 water lines. This project will need to be informed by any major reconstruction efforts throughout the City and dependent on completion of Water Efficiency Study to be completed in 2021</p>					
JUSTIFICATION:	<p>This plan will identify the remaining cast iron water lines that are still in service and implement a replacement program. Due to the age and conditions of the pipes, they are highly susceptible for failure causing unnecessary waste of water and increase cost of repairs. New lines left undisturbed will last 50+ years with minimal to no maintenance.</p>					
BUDGET IMPACT:	TBD					
						
PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						0
Engineering						0
Construction	250,000	300,000	310,000	320,000	330,000	1,510,000
Contingency						0
Total Costs	250,000	300,000	310,000	320,000	330,000	1,510,000
	Five Year Plan Estimates					
FUNDING SOURCES	2021	2022	2023	2024	2025	Totals
Water and Sewer Capital Projects	250,000	300,000	310,000	320,000	330,000	1,510,000
						0
						0
Total Funding	250,000	300,000	310,000	320,000	330,000	1,510,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Booster Pump Replacement		
DEPARTMENT:	Public Works		
DIVISION:	Water		
DESCRIPTION:	Replacement of 6 booster pumps for the drinking water distribution system. Replacement and cost is dependent on final recommendation from Water Efficiency Study.		
JUSTIFICATION:	The current booster pumps have been in service since the 1950's and are nearing the end of their useful life. Newer pumps are designed to be more efficient with the addition of a variable frequency drive that automatically adjusts speeds based on the demand needed, while keeping the same operating pressure. This feature allows for use of less power and more efficient distribution of water into the system.		
BUDGET IMPACT:	TBD		



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						0
Engineering						0
Construction	300,000					300,000
Contingency						0
Total Costs	300,000	0	0	0	0	300,000
FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Water and Sewer Capital Projects		0				0
						0
Total Funding	0	0	0	0	0	0

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Law Street Waterline		
DEPARTMENT:	Public Works		
DIVISION:	Water		
DESCRIPTION:	Installation of new 2" water line for the 4100-4200 block of Law St.		
JUSTIFICATION:	Residents on the 4100-4200 block of Law St. receive their water from the City of Houston directly. Billing is paid to West University Place however Finance staff is required to produce a separate report and payment to City of Houston for water usage. This project will install a new water line allowing this area to be serviced by West University Place. This will ensure better quality control and monitoring.		
BUDGET IMPACT:	TBD		



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						0
Engineering						0
Construction	110,000					110,000
Contingency						0
Total Costs	110,000	0	0	0	0	110,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Water and Sewer Capital Projects	110,000					110,000
						0
						0
Total Funding	110,000	0	0	0	0	110,000

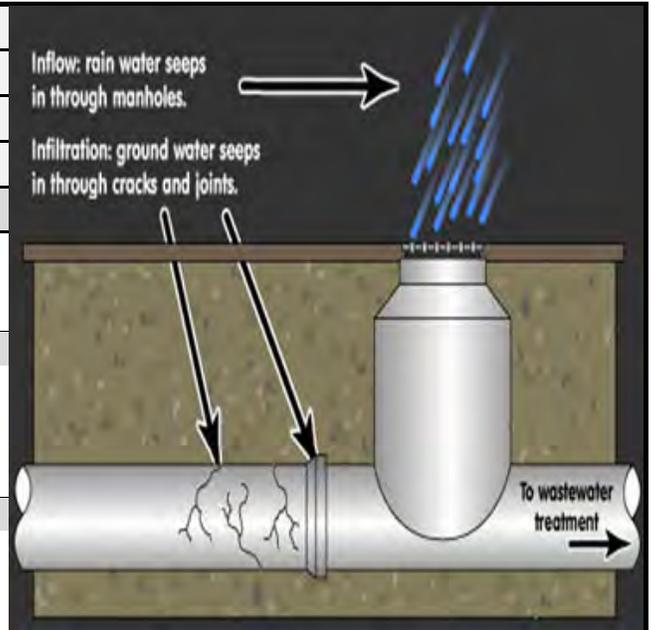
**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021			
PROJECT NAME:	Wakeforest Elevated Storage Tank Riser Pipe Replacement					
DEPARTMENT:	Public Works					
DIVISION:	Water					
DESCRIPTION:	The replacement of the distribution riser pipe at the base of the elevated storage tank at Wakeforest.					
JUSTIFICATION:	The elevated storage tank has been in service since 1991. The riser pipe has ruptured three (3) separate times over the past two (2) years resulting in costly emergency repairs. Due to the condition of the pipe, it is recommended to be replaced from the bottom of the tank to the base of the tank.					
BUDGET IMPACT:	TBD					
	Five Year Plan Estimates					
PROJECT COSTS	2021	2022	2023	2024	2025	Totals
Study						
Engineering						
Construction	150,000					150,000
Contingency						
Total Costs	150,000	0	0	0	0	150,000
	Five Year Plan Estimates					
FUNDING SOURCES	2021	2022	2023	2024	2025	Totals
Water and Sewer Capital Projects	150,000	0	0	0	0	150,000
Total Funding	150,000	0	0	0	0	150,000



**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Inflow and Infiltration		
DEPARTMENT:	Public Works		
DIVISION:	Wastewater		
DESCRIPTION:	Perform an inflow and infiltration study to determine where storm water is entering the sanitary sewer collection system.		
JUSTIFICATION:	The wastewater treatment plant is currently being affected by inflow and infiltration during storm events. Addressing the causes for this would help lower the amount of excess rain water being treated at the plant and help stabilize the water characteristic seen in the influent.		
BUDGET IMPACT:	TBD		



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study	70,000	100,000	100,000	100,000		370,000
Engineering						
Construction						
Contingency						
Total Costs	70,000	100,000	100,000	100,000	0	370,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Water and Sewer Capital Projects	70,000	100,000	100,000	100,000		370,000
						0
						0
Total Funding	70,000	100,000	100,000	100,000	0	370,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Slide Basin Gate Replacement at WWTP		
DEPARTMENT:	Public Works		
DIVISION:	Wastewater		
DESCRIPTION:	Replace slide gates at the influent and aeration basins at the waste water treatment plant.		
JUSTIFICATION:	The current gates are no longer functioning properly. The gates are used to control and maintain the water level on one side and allow for the isolation of the basin to allow for maintenance work. The gates will reduce maintenance costs as staff will no longer require the rental of additional equipment to perform needed maintenance.		
BUDGET IMPACT:	Annual Maintenance		



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						
Engineering						
Construction	300,000					300,000
Contingency						
Total Costs	300,000	0	0	0	0	300,000
FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Water and Sewer Capital Projects	300,000					300,000
Total Funding	300,000	0	0	0	0	300,000

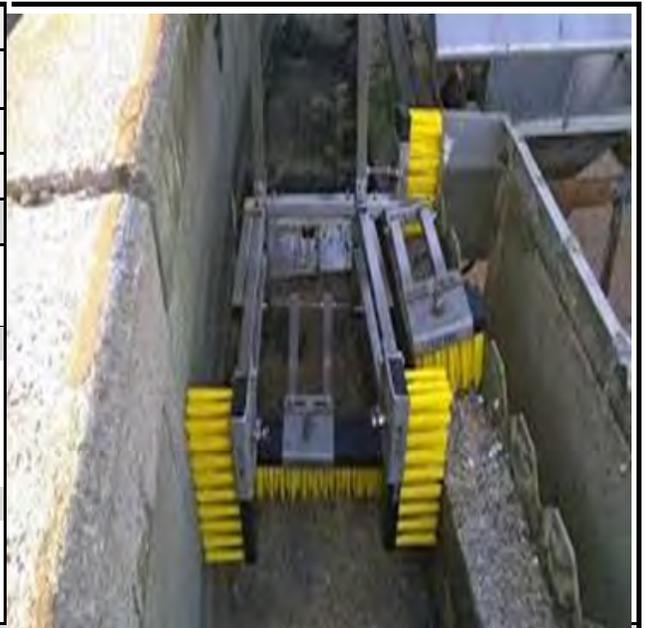
**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021			
PROJECT NAME:	WWTP Weir Replacement					
DEPARTMENT:	Public Works					
DIVISION:	Wastewater					
DESCRIPTION:	Installation of new clarifier weirs.					
JUSTIFICATION:	The plant operates two clarifiers that have been in service since 1982. The weirs have reached the end of their service life and will be replaced. This project was started in 2020 and will be completed in 2021					
BUDGET IMPACT:	Annual Maintenance					
	Five Year Plan Estimates					
PROJECT COSTS	2021	2022	2023	2024	2025	Totals
Study						
Engineering						
Construction	500,000					500,000
Contingency						
Total Costs	500,000	0	0	0	0	500,000
	Five Year Plan Estimates					
FUNDING SOURCES	2021	2022	2023	2024	2025	Totals
Water and Sewer Capital Projects	500,000					500,000
						0
						0
Total Funding	500,000	0	0	0	0	500,000



**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	WWTP Automated Weir Cleaning System		
DEPARTMENT:	Public Works		
DIVISION:	Wastewater		
DESCRIPTION:			
Installation of an automated cleaning system for the newly installed clarifier weirs.			
JUSTIFICATION:			
The new automated cleaning system will eliminate manual cleaning and improve safety, reduce unexpected maintenance costs, optimize the treatment process and extend the life of the weirs.			
BUDGET IMPACT:			
Annual Maintenance			



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						
Engineering						
Construction	70,000					70,000
Contingency						
Total Costs	70,000	0	0	0	0	70,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Water and Sewer Capital Projects	70,000					70,000
						0
						0
Total Funding	70,000	0	0	0	0	70,000

**City of West University Place
Five Year Community Improvement Project Sheet**



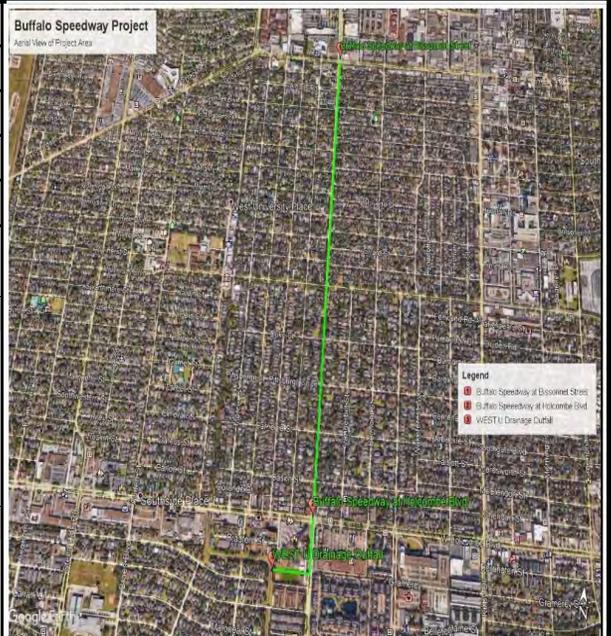
PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	WWTP Master Plan - PER and Implementation		
DEPARTMENT:	Public Works		
DIVISION:	Wastewater		
DESCRIPTION:			
Complete a preliminary engineering report (PER) and implementation plan for the recommendations stated in the 2019 Wastewater Treatment Plant Master Plan.			
JUSTIFICATION:			
The study created a model of the current treatment process and identified options and recommendations to optimize the treatment process. A preliminary engineering report (PER) is required to identify the existing facilities and a provide a description of tasks addressed by the project. This will include tasks such as; surveying, environmental report and geotechnical work that will help identify technically feasible alternatives and propose a specific cours of action that will include opinion of probable construction costs (OPCC.). The PER is required before formal design of the project can be initiated. The design work provides a greater level of detail represented by detailed plans and specifications that will identify the activities and resources required to make the design a physical reality.			
BUDGET IMPACT:			
TBD			

PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						0
Engineering	1,800,000					1,800,000
Construction						0
Contingency						0
Total Costs	1,800,000	0	0	0	0	1,800,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Water and Sewer Capital Projects	1,800,000	0	0			1,800,000
						0
						0
Total Funding	1,800,000	0	0	0	0	1,800,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Buffalo Speedway Rehabilitation Project		
DEPARTMENT:	Public Works		
DIVISION:	Streets		
DESCRIPTION:	Drainage and roadway construction of Buffalo Speedway. This project will be funded by Federal grant and local funds.		
JUSTIFICATION:	This project will consist of new road surface from Bissonnet St to W. Holcombe, installation of new storm sewer from Bissonnet St. to the outfall behind St. Vincent's Church, installation of 2,200 linear feet of new water line and upgrades to the traffic signals at all three intersections. The project is scheduled to begin January 2021 and take 30 months to complete.		
BUDGET IMPACT:	TBD		



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						
Engineering						0
Construction	30,000,000					30,000,000
Contingency						0
Total Costs	30,000,000	0	0	0	0	30,000,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2021	2022	2023	2024	
Transportation Improvement Fund	30,000,000					30,000,000
						0
						0
Total Funding	30,000,000	0	0	0	0	30,000,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Sidewalk Condition Assessment		
DEPARTMENT:	Public Works		
DIVISION:	Streets		
DESCRIPTION:	Perform a sidewalk condition assessment.		
JUSTIFICATION:	The Sidewalk Master Plan was completed nearly 13 years ago with the first areas of sidewalks installed nearly 20 years ago. With the continual maturing of trees in the right of way (ROW), this causes sidewalks to buckle, crack and cause trip hazards. This assessment will provide staff a current condition of sidewalks throughout the City to prepare a rehabilitation program in the future years.		
BUDGET IMPACT:	TBD		



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						
Engineering	50,000					
Construction						0
Contingency						
Total Costs	50,000	0	0	0	0	0

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Transportation Improvement Fund	50,000					50,000
						0
						0
Total Funding	50,000	0	0	0	0	50,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Pavement Condition Assessment		
DEPARTMENT:	Public Works		
DIVISION:	Streets		
DESCRIPTION:	Perform a road pavement condition assessment.		
JUSTIFICATION:	The majority of the streets were replaced during the Infrastructure Project that started in the mid 1990's. With the continual maturing of trees and road settling, this assessment will provide staff a current condition of streets throughout the City to prepare a rehabilitaiton program in the future years.		
BUDGET IMPACT:	TBD		



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						
Engineering	75,000					
Construction						0
Contingency						
Total Costs	75,000	0	0	0	0	0

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Transportation Improvement Fund	75,000					75,000
						0
						0
Total Funding	75,000	0	0	0	0	75,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Street Maintenance (ponding)		
DEPARTMENT:	Public Works		
DIVISION:	Streets		
DESCRIPTION:	Soil stabilization and pavement lifting to assess and resolve street ponding issues.		
JUSTIFICATION:	The City receives approximately 30 service requests from residents regarding water ponding issues on the street. Staff budgets \$125,000 in the Street General Fund annually however the requests surpasses budgeted estimates. These additional funds are an attempt to "catch up" on current service requests that date back to 2019.		
BUDGET IMPACT:	TBD		



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						
Engineering						
Construction	125,000					125,000
Contingency						
Total Costs	125,000	0	0	0	0	125,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Transportation Improvement Fund	125,000					125,000
						0
						0
Total Funding	125,000	0	0	0	0	125,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021	
PROJECT NAME:	Huffington Park Redevelopment			
DEPARTMENT:	Parks and Recreation			
DIVISION:	Park Maintenance			
DESCRIPTION:	Redevelopment of Huffington Park, Demo Arbor or repurpose arbor, benches, install new benches, drinking fountain and add dog drinking fountain, sod, frinds paver area, artificial turf fall surface replacement.			
JUSTIFICATION:	Recommendation of Parks and Open Space Master Plan.			
BUDGET IMPACT:	TBD			

PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						0
Engineering						0
Construction	250,000					250,000
Contingency						0
Total Costs	250,000	0	0	0	0	250,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Friends Fund	250,000					250,000
						0
						0
Total Funding	250,000	0	0	0	0	250,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Facilities Condition and Vulnerability Assessment - Implementation		
DEPARTMENT:	Public Works		
DIVISION:	Facilities		
DESCRIPTION:	Implementation of items noted in corresponding report.		
JUSTIFICATION:	Implementation of upgrades and repairs stated in the Facility Condition and Vulnerability Assessment completed in 2020.		
BUDGET IMPACT:	TBD		



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						
Engineering						
Construction (estimate)	25,000					25,000
Contingency						
Total Costs	25,000	0	0	0	0	25,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Capital Project Fund (General)	25,000	0	0	0	0	25,000
						0
						0
Total Funding	25,000	0	0	0	0	25,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Facilities Master Plan & Implementation		
DEPARTMENT:	Public Works		
DIVISION:	Facilities		
DESCRIPTION:	Facilities Master Plan & Implementation		
JUSTIFICATION:	Completion of a Facilities Master Plan, followed by implementation of items noted in cooresponding report.		
BUDGET IMPACT:	TBD		



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study	75,000					75,000
Engineering						
Construction (estimate)		150,000				150,000
Contingency						
Total Costs	75,000	150,000	0	0	0	225,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Capital Project Fund (General)	75,000	150,000	0	0	0	225,000
						0
						0
Total Funding	75,000	150,000	0	0	0	225,000

**City of West University Place
Five Year Community Improvement Project Sheet**



PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Emergency Management Storage Unit		
DEPARTMENT:	Public Works		
DIVISION:	Facilities		
DESCRIPTION:	Construct a climate controlled storage unit approximately 13.5ft x 32ft to replace the existing shipping container located within the Public Works facility on Amherst. The facility would be attached on the south end of the existing open storage bays.		
JUSTIFICATION:	This storage unit would provide needed storage space for Emergency Management supplies that are kept in preparation for disasters; these supplies serve all departments in the City. Currently the majority of these supplies(i.e. cots, emergency food and water supply, emergency cooking equipment, PPE) are kept withing existing storage areas in the Fire Department but there is not sufficient space. The existing shipping container located at the proposed construction site is currently used by the police department for bicycle storage; however, with the construction of a larger storage area, these items could also be stored in the new storage unit. The benefit of City owned on-site storage is accessibility of supplies during a disaster event.		
BUDGET IMPACT:	TBD		

PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						
Engineering	5,000					5,000
Construction (estimate)	65,000					65,000
Contingency	5,000					5,000
Total Costs	75,000	0	0	0	0	75,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Capital Project Fund (General)	75,000					75,000
						0
						0
Total Funding	75,000	0	0	0	0	75,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	HVAC Replacement - PD Server Room		
DEPARTMENT:	Public Works		
DIVISION:	Facilities		
DESCRIPTION:	Replacement of Computer Room Air Conditioner (CRAC) Units in PD Server Room		
JUSTIFICATION:	With the addition of equipment in the server room, the current CRAC units will need to be assessed to ensure they are able to properly condition the air as needed.		
BUDGET IMPACT:	TBD		



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						
Engineering	50,000					50,000
Construction (estimate)	200,000					200,000
Contingency						
Total Costs	250,000	0	0	0	0	250,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Capital Project Fund (General)	250,000					250,000
						0
						0
Total Funding	250,000	0	0	0	0	250,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Virtual Gate - Phase II		
DEPARTMENT:	IT		
DIVISION:	Other Improvements		
DESCRIPTION:	The "Virtual Gate" is a network of intersection video that includes cameras and license plate readers that will cover all entrances to the City. The network includes a comprehensive technology system to help with crime detection and resolution. The project was authorized by City Council in 2017 to be implemented over two Phases where Phase I will provide cameras at (14) locations and Phase II will provide cameras at the remaining (26) locations.		
JUSTIFICATION:	The City is encountering an increase in criminals that pass through the City that have extensive criminal histories. Do to the proximity of the City of West University to one of the largest cities and counties in America the overload from those counties is creating in increase in pass through crime. The traditional response to an increase in crime is to add additional police officers, however with the advances in technology the City is using this approach to supplement current police operations.		
BUDGET IMPACT:	TBD		

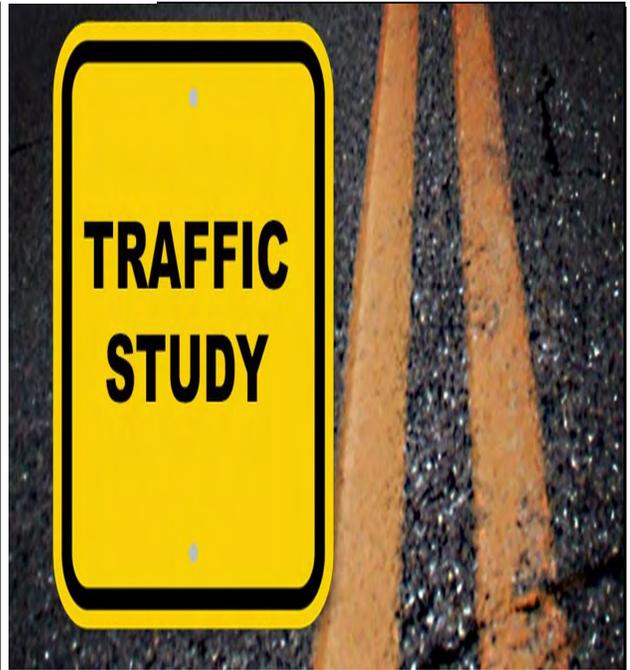


PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						
Design						
Engineering						
Construction	2,160,000					2,160,000
Contingency						
Total Costs	2,160,000	0	0	0	0	2,160,000

FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Certificates of Obligations	2,160,000					2,160,000
						0
						0
Total Funding	2,160,000	0	0	0	0	2,160,000

**City of West University Place
Five Year Community Improvement Project Sheet**

PROJECT NUMBER:	TBD	YEAR:	2021
PROJECT NAME:	Citywide Engineering Traffic Study/Implementation		
DEPARTMENT:	Public Works		
DIVISION:	Other Improvements		
DESCRIPTION:			
Perform Citywide traffic study to determine if it is the best intereste to reduce the speed limit from 30mph to 25mph. The City has adopted the MUTCD standards. This study will provided recommendations based current traffic flow.			
JUSTIFICATION:			
Implementation based on recommendations from final study.			
BUDGET IMPACT:			
TBD			



PROJECT COSTS	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Study						0
Design						0
Construction	75,000					75,000
Contingency						0
Other Costs						0
Total Costs	75,000	0	0	0	0	75,000
FUNDING SOURCES	Five Year Plan Estimates					Totals
	2021	2022	2023	2024	2025	
Capital Improvement Fund (General)	75,000					75,000
						0
						0
Total Funding	75,000	0	0	0	0	75,000

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

Ordinance No. 2099

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021; 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 an estimate of expenditures and revenue of all city departments and activities for the year beginning January 1, 2021 and ending December 31, 2021; 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. That 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, 2021 and ending December 31, 2021, 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, 2021, and ending December 31, 2021.

Section 3. That the sum of TWENTY-ONE MILLION TWO HUNDRED SEVENTY-SIX THOUSAND SEVENTY AND NO/100 DOLLARS (\$21,276,070) 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 SEVEN MILLION ONE HUNDRED EIGHTY THOUSAND THREE HUNDRED SEVENTY-FOUR AND NO/100 DOLLARS (\$7,180,374) 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 NINE MILLION THIRTY-SIX THOUSAND TWENTY AND NO/100 DOLLARS (\$9,036,020) 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 NINE HUNDRED THIRTY-FIVE THOUSAND SEVEN HUNDRED AND NO/100 DOLLARS (\$1,935,700) 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 THREE HUNDRED SEVENTEEN THOUSAND AND NO/100 DOLLARS (\$2,317,000) 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 FIFTY-THREE THOUSAND NINE HUNDRED AND NO/100 DOLLARS (\$253,900) is hereby appropriated out of the Human Resource Services Fund for the payment of operating expenses for city-wide human resource related expenses.

Section 9. That the sum of ONE HUNDRED FIFTY-THREE THOUSAND AND NO/100 DOLLARS (\$153,000) is hereby appropriated out of the Vehicle Replacement Fund for the capital outlay for Vehicle Replacement Activities.

Section 10. That the sum of ONE MILLION SEVEN HUNDRED TWENTY-SEVEN THOUSAND NINE HUNDRED AND NO/100 DOLLARS (\$1,727,900) is hereby appropriated out of the Technology Management Fund for operating expenses and capital outlay for Technology Fund Activities.

Section 11. That the sum of ONE HUNDRED EIGHTY-SIX THOUSAND SIX HUNDRED AND NO/100 DOLLARS (\$186,600) is hereby appropriated out of the Asset Replacement Fund for operating expenses and capital outlay for Asset Replacement Fund Activities.

Section 12. That the sum of THIRTY THOUSAND AND NO/100 DOLLARS (\$30,000) is hereby appropriated out of the Parks Fund for operating expenses and capital outlay for Parks Fund Activities.

Section 13. That the sum of TWO HUNDRED FIFTY THOUSAND AND NO/100 DOLLARS (\$250,000) is hereby appropriated out of the Friends of West University Place Parks Fund for operating expenses and capital outlay for Friends of West University Place Parks Fund Activities.

Section 14. That the sum of TWO THOUSAND AND NO/100 DOLLARS (\$2,000) is hereby appropriated out of the Court Technology Fund for operating expenses and capital outlay for Court Technology Fund Activities.

Section 15. That the sum of FIFTY THOUSAND AND NO/100 DOLLARS (\$50,000) is hereby appropriated out of the Tree Replacement Fund for operating expenses and capital outlay for Tree Replacement Fund Activities.

Section 16. That the sum of FIFTEEN THOUSAND AND NO/100 DOLLARS (\$15,000) is hereby appropriated out of the Court Security Fund for operating expenses and capital outlay for Court Security Fund Activities.

Section 17. That the sum of FIVE HUNDRED SEVENTY-FIVE THOUSAND AND NO/100 DOLLARS (\$575,000) is hereby appropriated out of the METRO Fund for operating expenses and capital outlay for METRO Fund Activities.

Section 18. That the sum of TWO THOUSAND FIVE HUNDRED AND NO/100 DOLLARS (\$2,500) is hereby appropriated out of the Good Neighbor Fund for operating expenses and capital outlay for Good Neighbor Fund Activities.

Section 19. That the sum of FIVE HUNDRED THOUSAND AND NO/100 DOLLARS (\$500,000) is hereby appropriated out of the Capital Project Fund for capital outlay for Capital Project Fund Activities.

Section 20. That the sum of TWO HUNDRED FIFTY THOUSAND AND NO/100 DOLLARS (\$250,000) is hereby appropriated out of the Transportation Improvement Fund for capital outlay for Transportation Improvement Fund Activities.

Section 21. That the sum of TWO MILLION THREE HUNDRED FORTY THOUSAND AND NO/100 DOLLARS (\$2,340,000) is hereby appropriated out of the Water & Sewer Capital Project Fund for capital outlay for Water & Sewer Capital Project Fund Activities.

Section 22. 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 23. That all ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

Section 24. That if any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the application of such word, phrase, clause, sentence, paragraph, section, or other part of this ordinance to any other persons or circumstances, shall be affected thereby.

Section 25. That the City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this

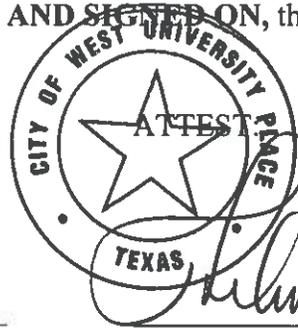
ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local Government Code, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

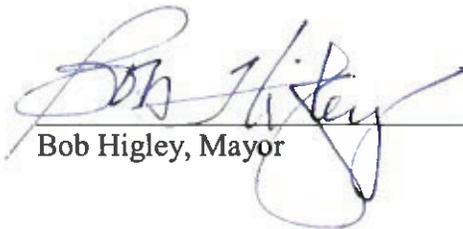
Section 26. That after adoption of the Budget, the City Manager shall provide for the filing of a true copy of the Budget (and each amendment) in the office of the County Clerk of Harris County, Texas.

Section 27. That this ordinance shall become effective upon adoption and signature.

PASSED, APPROVED, ADOPTED AND SIGNED ON, this 28th day of September, 2020.

SIGNED:





Bob Higley, Mayor



Thelma Gilliam, City Secretary

RECOMMENDED:

REVIEWED:



Dave Beach, City Manager



Alan Petrov, City Attorney

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

Ordinance No. 3000

AN ORDINANCE LEVYING AND ASSESSING AD VALOREM TAXES FOR TAX YEAR 2020; CONFIRMING AND GRANTING EXEMPTIONS; AND CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT.

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

WHEREAS, although the ordinances authorizing such bonds contain general levies of taxes, it is necessary for the City Council to fix a specific rate of tax for tax year 2020, based on the City’s appraisal rolls for tax year 2020 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

WHEREAS, the 2020 tax rate must not only provide funds sufficient for debt service on the City’s bonds, but must also provide for maintenance and operation of the City; and

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

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

Section 2. That the City Council hereby levies, assesses and adopts the following tax rate per \$100 valuation for tax year 2020, such tax being levied and assessed upon all property subject to taxation by the City:

\$0.192482 For the purposes of maintenance and operations
\$0.101584 For the purposes of debt service
\$0.294066 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 LOWERED BY 2.93 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$2.79.

Section 3. That such tax is hereby levied and assessed in accordance with the terms and provisions of Article VIII of the City Charter and the Constitution and laws of the State of Texas, and such levy and assessment are made to provide funds for the 2021 budget of the City for the purposes indicated, including maintenance, operations and debt service for that budget period. However, this section does not prohibit the use of tax proceeds for other lawful purposes.

Section 4. That the Assessor is hereby directed to assess and collect taxes on all property subject to taxation by the City on the basis of 100% of the assessed valuation thereof at the rate set by this ordinance. The taxes levied hereby shall be delinquent after January 31, 2021.

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

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

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

(B) The statutory exemption for each disabled veteran.

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

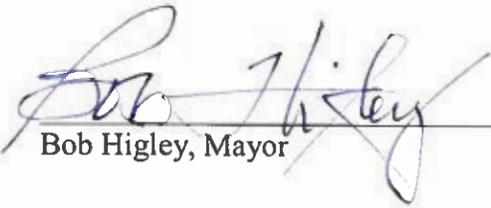
Section 8. That if any word, phrase, clause, sentence, paragraph, section or other part

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

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

PASSED, APPROVED, ADOPTED AND SIGNED ON FIRST AND FINAL READING
ON, this 28th day of September, 2020.

SIGNED:


Bob Higley, Mayor




Thelma Gilliam, City Secretary

RECOMMENDED:


David Beach, City Manager

REVIEWED:


Alan Petrov, City Attorney

2020 Tax Rate Calculation Worksheet

Date: 09/08/2020 07:34 AM

Taxing Units Other Than School Districts or Water Districts

City of West University Place

713-274-8000

Taxing Unit Name

Phone (area code and number)

1001 Preston, Houston, TX, 77002

www.hctax.net

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

Water districts as defined under Water Code Section 49.001(1) do use this form but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed water District Voter-Approval Tax Rate Worksheet*.

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

STEP 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	\$6,380,913,904
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	\$0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$6,380,913,904
4.	2019 total adopted tax rate.	\$.309210
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$189,054,292
	B. 2019 values resulting from final court decisions:	\$176,276,131
	C. 2019 value loss. Subtract B from A.[3]	\$12,778,161

Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	115,008,826
	B. 2019 disputed value:	16,397,118
	C. 2019 undisputed value Subtract B from A.[4]	98,611,708
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	111,389,869
8.	2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7	\$6,492,303,773
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$1,564,829
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$2,873,000
	C. Value loss. Add A and B.[6]	\$4,437,829
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A.[7]	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$4,437,829
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$6,487,865,944
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100	\$20,061,130
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	\$39,593
16.	Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9]	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10]	\$20,100,723
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values:	\$6,166,763,092
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office.	\$0
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$0
	D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new	\$0

Line	No-New-Revenue Rate Activity	Amount/Rate
	property value that will be included in Line 23 below.[12]	
	E. Total 2020 value Add A and B, then subtract C and D	\$6,166,763,092
19.	Total value of properties under protest or not included on certified appraisal roll. [13]	
	A. 2020 taxable value of properties under protest The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14]	\$476,644,023
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	\$60,560,651
	C. Total value under protest or not certified. Add A and B.	\$537,204,674
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	\$0
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17]	\$6,703,967,766
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$270,903
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19]	\$68,589,422
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$68,860,325
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$6,635,107,441
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20]	\$.302944 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.189690
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	6,492,303,773
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100.	12,315,251
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	0
	B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	24,289
	C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	0
	D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	24,289
	F. Add Line 30 to 31E.	12,339,540
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	6,635,107,441
33.	2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100.	0.185973
34.	Rate adjustment for state criminal justice mandate. [23]	
	A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	0
	B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	0

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
35.	Rate adjustment for indigent health care expenditures[24]	
	A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
36.	Rate adjustment for county indigent defense compensation.[25]	
	A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	0.000000
	E. Enter the lessor of C and D. If not applicable, enter 0.	0.000000
37.	Rate adjustment for county hospital expenditures.	
	A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020	0
	B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0.000000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	0.185973
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.192482

Line	Voter Approval Tax Rate Activity	Amount/Rate
40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount	7,177,124
	B. Subtract unencumbered fund amount used to reduce total debt.	0
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resources	388,020
	E. Adjusted debt Subtract B, C and D from A	6,789,104
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	0
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	6,789,104
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector	99.69
	B. Enter the 2019 actual collection rate	99.83
	C. Enter the 2018 actual collection rate	99.96
	D. Enter the 2017 actual collection rate	99.69
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.	99.69
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	6,810,215
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	6,703,967,766
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.101584
47.	2020 voter-approval tax rate. Add Line 39 and 46.	0.294066
48.	COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	
STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes		

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	6,703,967,766
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.000000
53.	2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.302944
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$.302944
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.294066
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.294066

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,703,967,766
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.294066

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

Line	Activity	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.000000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.185973
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	6,703,967,766
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.007458
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i>	0.101584
70.	De minimis rate Add Lines 66, 68 and 69.	0.295015

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.302944
Voter-Approval Tax Rate	0.294066
De minimis rate	0.295015

STEP 8: Taxing Unit Representative Name and Signature

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date