

City of West University Place Adopted FY 2022 Budget



City of West University Place

Fiscal Year 2022

Budget Cover Page

September 27, 2021

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: Susan Sample, Mayor
John P. Barnes, Council Member
Shannon Carroll, Council Member
John Montgomery, Mayor Pro Tem
Melanie Bell, Council Member

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.278522	\$0.294066
No New Revenue Tax Rate:	\$0.285941	\$0.302944
No New Revenue Maintenance & Operations Tax Rate:	\$0.187244	\$0.185973
Voter Approval Tax Rate:	\$0.278522	\$0.294066
Debt Rate:	\$0.084725	\$0.101584

Total debt obligation for City of West University Place secured by property taxes:
\$61,588,377



City of
**West University
Place**

THIS PAGE INTENTIONALLY BLANK

TABLE OF CONTENTS

	PAGE
Introduction	
Organization of the Budget Document.....	1
City Manager’s Budget Message.....	2
West University Place at a Glance.....	7
City Council and Staff	
City Council.....	11
City Management.....	12
Organizational Chart.....	13
Staffing Summary by Fund and Department.....	14
Budget Overview	
Fund Structure	15
Department and Fund Relationship	16
Budget Objectives and Philosophy	17
Budget Process	20
Reader’s Guide to the Budget	21
Budget Summary Comparison	22
Budget Summary Expenditures Comparison.....	23
Budget Summary Comparison – Major Funds	24
Property Taxes Overview	25
General Fund	
Summary Discussion.....	27
Administration.....	35
Finance.....	40
Police.....	46
Fire.....	50
Public Works.....	53
Parks and Recreation.....	64
Transfers.....	73
Debt Service Fund	
Summary Discussion.....	75
Water and Sewer Fund	
Summary Discussion.....	81
Finance – Utility Billing.....	86
Public Works – Operations.....	89
Solid Waste Fund	
Summary Discussion.....	93
Curbside Solid Waste.....	100
Curbside Recycling.....	101
Curbside Green Waste Recycling.....	102
Internal Service Funds	
Summary Discussion.....	103
Vehicle Replacement Fund.....	104
Technology Management Fund.....	109
Asset Replacement Fund.....	112
Employee Benefits Fund	117
Human Resources Services Fund	119

TABLE OF CONTENTS (Cont.)

	PAGE
Special Revenue Funds	
Summary Discussion.....	121
Parks Donation Fund.....	122
Friends of West University Parks Fund.....	123
Truancy Prevention Fund.....	124
Municipal Jury Fund	125
Court Technology Fund.....	126
Tree Replacement Fund.....	127
Court Security Fund.....	128
METRO Fund.....	129
Police Forfeited Property Fund.....	130
Police Training Fund.....	131
Fire Training Fund.....	132
Good Neighbor Fund.....	133
Capital Projects Funds	
Summary Discussion	135
Capital Project Fund.....	136
Capital Reserve Fund.....	137
Transportation Improvement Fund.....	138
2019 Certificate of Obligations Fund.....	139
Water and Sewer Capital Projects Fund.....	140
Financial Forecast	
Summary Discussion	141
Assumptions	142
General Fund	143
Water and Sewer Fund.....	144
Solid Waste Fund.....	145
Debt Service Fund	146
Appendix	
Financial Policies.....	147
Adopting 2022 Budget.....	148
Levying and Assessing Ad Valorem Taxes for 2021.....	151
Truth-in-Taxation Calculations.....	154
Strategic Plan.....	169
Glossary.....	175

ORGANIZATION OF THE BUDGET DOCUMENT

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

The budget is divided into the following sections:

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

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

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

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

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

Internal Service Funds section includes an overview describing each Internal Service fund. Each fund includes operating revenues and expenditures with beginning and ending fund balances.

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

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

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

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

September 27, 2021

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

RE: Adopted 2022 Budget

Honorable City Council,

In compliance with State of Texas law, the City's charter, and good management practices, I am pleased to present the *Adopted 2022 Budget* for the period beginning January 1, 2022, and ending December 31, 2022.

Annually, the City Council reviews, updates and adopts the City's Strategic Vision and Goals, which guide West University Place for the next year. The following adopted goals were used by staff in preparing the Annual Budget:

- A financially sound City providing superior services valued by the community
- "Best-in-class" City infrastructure and facilities
- West U quality of life – ensuring a great place to experience and live
- High-performing City team that produces results for the West U community
- Best residential suburban city in the Houston metro area

Overall, the 2022 Budget continues to build upon our previous work, with a focus on delivering superior services to our residents, reinvesting in our infrastructure, investing in our team, upholding public safety, and, lastly, enhancing our residential community and what makes West U special.

POLITICAL AND ECONOMIC OUTLOOK

Although this year's legislative session did not directly impact local governments as in years past, state-mandated revenue caps remain a persistent issue that limits any annual increase in revenue from ad valorem taxes to 3.5% over the previous year. Although the City has been able to maintain a balanced budget while providing the service level expected by our residents, there is concern that the current trajectory of inflation could impact our ability to raise revenue from our main source of revenue for the majority of City services in the General Fund: ad valorem property taxes, which make up approximately 62% of General Fund revenue.

COVID-19 is still impacting our national, state and local economy. Although COVID severely disrupted our recreational programming in 2020 due to shutdowns and restrictions, as we have transitioned back toward normal in 2021, we continue to see a glimmer of hope that, in 2022, our operations will return to near pre-COVID levels.



That being said, while we look forward to COVID being in our rearview mirror, we are staring at ongoing inflation at levels that have not been seen in decades. As I write this, inflation exceeds 5%, a trend that some economists are predicting will continue, depending on Federal Government spending decisions, supply chain issues and rising costs associated with everything from household staples to fuel. These economic effects may impact our ability to deliver services, as well as the construction of new homes or the renovation of our community's older structures.

REVENUES

Total projected revenues for 2022 are approximately \$70.45 million, which is 13.5% greater than the previous year. The majority of this increase is related to bond proceeds in 2022 to fund capital improvements in water and sewer utilities. Additionally, this increase reflects an expectation that the most significant impacts from COVID-19 on City operations will continue to lessen in 2022, particularly in the area of parks programming.

Revenue Actions

- Reduce the adopted tax rate by 5.3% from \$0.294066 to \$0.278522 per \$100 assessed value
- Maintain the current water and sewer fees for 2022, with increases anticipated in 2023
- Increase solid waste fees by 3%, from \$32.97 to \$33.96 per month
- Introduce fees to allow for the reservation of additional City facilities
- Adjust certain building fees to reflect market averages

General Fund Revenues

General Fund revenues for 2022 are projected to be \$21.7 million, approximately \$700,000 more than was budgeted the previous year. Much of this increase is made up of ad valorem taxes, as a result of an increase in West U's total estimated property value. In addition, there is an expected increase in revenues from Permits, Licenses and Fees over last year's budget, as a result of fee increases for certain building permits to keep the City's rates aligned with the market average.

The City's earnings from investments are expected to decrease to \$12,000, which is a significant drop-off from recent years. As a responsible fiduciary, the City's investments are restricted to stable and safe funds by both the Public Funds Investment Act and the City's Investment Policy, so this decrease is due to the current uncertain economic outlook and continuing low interest rates set by the Federal Reserve.

The budget projects to maintain an unassigned ending General Fund balance of nearly \$5.5 million in 2022. This is above the City's budgeted reserve requirement (approximately \$4.3 million), equal to 20% of total General Fund expenditures. This reserve ensures that the City will continue to maintain its AAA bond rating, while remaining able to respond to unforeseen events.

EXPENDITURES

Overall, expenditures, excluding internal service funds, are projected at \$63.06 million, approximately \$19.61 million more than the Adopted 2021 Budget, reflecting increased reinvestment in West U's infrastructure and future through the Capital Improvement Program (CIP). Capital improvements consists of all new CIP projects budgeted for this year, not including those rolled over from previous budget cycles.



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 decrease 2.6% compared to the Adopted 2021 Budget.

Debt Service includes both the Debt Service Fund total expenditures and the Water and Sewer debt service, and is estimated to decrease 11.57% from the Adopted 2021 Budget. These reductions include decreases in bond principal, bond interest, and issuance costs.

The chart to the right compares 2021 budgeted departmental expenditures to the 2022 budgeted departmental expenditures.

City of West University Place, Texas				
2021-2022 Adopted Budget				
OPERATING DEPARTMENT EXPENDITURES COMPARISON				
	Adopted 2021	Adopted 2022	\$ Increase / (Decrease) from 2021	% Increase / Decrease from 2021
City Council	\$145,670	\$84,050	(\$61,620)	-42.30%
Legal	\$205,000	\$211,000	\$6,000	2.93%
Administration	\$1,375,300	\$1,525,200	\$149,900	10.90%
Finance	\$1,847,400	\$1,889,900	\$42,500	2.30%
Police	\$5,531,200	\$5,560,750	\$29,550	0.53%
Fire	\$3,850,000	\$3,952,300	\$102,300	2.66%
Public Works	\$3,621,050	\$3,663,800	\$42,750	1.18%
Parks	\$4,113,450	\$4,334,000	\$220,550	5.36%
Water & Sewer	\$9,036,020	\$7,624,020	(\$1,412,000)	-15.63%
Solid Waste	\$1,935,700	\$1,946,550	\$10,850	0.56%
Total Operating Budget	\$31,660,790	\$30,791,570	(\$869,220)	-2.75%

NOTABLE CHANGES IN 2022

Communications

The adopted budget includes enhancements to the City’s communications initiatives, building on the creation of the full-time Communications Coordinator staff position last year. In addition to increases to individual departmental budgets, the Administration Department’s Community Relations budget increases by approximately \$66,000 to support citywide campaigns and priorities, including the development and administration of a community survey to evaluate residents’ views on City operations and programs.

Parks & Recreation

Parks & Recreation continues to be impacted by the ongoing COVID-19 pandemic, due to the department’s predominately public-facing operations. While participation in Parks programming has not yet reached pre-pandemic levels, the availability of vaccines and other measures have allowed for the return of indoor classes and full-capacity use of facilities. This budget projects an increase in Parks & Recreation revenue of \$172,600 compared to the 2021 budget.

This budget also provides support to West U area youth sports (Little League baseball, softball, soccer, and swimming). The support for baseball, softball, and soccer consists of up to \$100,000 in reimbursements for maintenance of fields in West U, in addition to approximately \$125,000 of in-kind support through field use, water, electricity, solid waste, and room rentals. The support for



swimming provides use of the City's pool for swim practices and swim meets, with the cost of extra lifeguards covered by the swim organization.

Public Safety Personnel

This budget includes approximately \$146,000 to fund the implementation of a Step Program for the majority of certified law enforcement officers and firefighters/paramedics in the Police and Fire departments. This program introduces tiered annual increases for staff wages, provided they remain in good standing and hit certain benchmarks in their annual performance reviews. The City is confident that this system will help to recruit and retain public safety personnel, and to maintain the organization's status as a competitive employer in the region.

In addition, approximately \$82,000 is budgeted for the addition of a designated Animal Control & Parking Enforcement Officer in the Police Department. Previously, one employee in the Public Works Department provided the services for code enforcement, animal control, and parking enforcement. By separating these duties between two employees, the service level for these responsibilities will increase and help uphold West U's residential character and the safety of our residents. The duties for code enforcement will remain with the Code Enforcement Officer in the Public Works Department.

Water & Sewer Fund

This year, the City will be conducting a Water & Sewer Rate Study (\$50,000), which will ensure that our rates are fair to our customers, while also providing funding for the operation and maintenance of our aging water and sewer system. This study will develop projections regarding residential water usage, the cost of service, and current and future capital projects. It will also benchmark City rates against comparable communities in the region. The City's last rate study was conducted in 2016.

In addition, this budget plans for a \$150,000 increase in the cost of surface water purchased from the City of Houston. Currently, roughly 55% of West U's water supply is purchased from Houston, with the remaining 45% produced from two water wells located within the city limits.

American Rescue Funding

The City is estimated to receive approximately \$3.86 million in funding from the federal government under the American Rescue Plan Act. Due to restrictions placed on this funding, it can only be utilized for certain purposes, such as offsetting losses due to the pandemic. This Budget plans for this funding to be utilized in water and sewer infrastructure improvements throughout the city.

CAPITAL IMPROVEMENT PROGRAM

This budget continues to fund the Five-Year Capital Improvement Program (CIP), along with noncapital expenditures to maintain and update infrastructure and operational systems throughout the City.

The 2022 CIP budget is approximately \$24.4 million, with the entire five-year program through 2026 estimated to be \$124.2 million. Approximately 92% of this cost is anticipated to be funded through municipal bonds.



This CIP reflects the needs and priorities of both the West U community and City organization, with approximately 58% of the Five-Year CIP devoted to water/sewer projects, and a further 38% related to drainage.

Among the notable projects for 2022 are:

- Sidewalk repairs and replacement
- Construction of the Edloe Street pathway
- Preliminary engineering for replacement of the Bellaire Elevated Storage Tank
- Design work for the Wastewater Reclamation Project
- Replacing aging water lines
- Construction of the Wastewater Treatment Plant improvements and flood protection
- Design work on citywide street and drainage improvements

SUMMARY

This budget:

- Implements the priorities and goals identified by City Council
- Lowers the adopted tax rate for the third year in a row
- Prioritizes public safety and strengthening our residential character
- Adds a new position in the Police Department for parking enforcement and animal control services
- Continues funding for the Capital Improvement Program
- Preserves healthy City reserves in order to maintain our financial standing and AAA bond rating
- Avoids budget or accounting procedures that would balance the current 2022 budget at the expense of future budgets

ACKNOWLEDGMENTS

I would like to acknowledge the diligent efforts of City Council in spending long hours reviewing and discussing this budget, including at the Budget Workshop on September 11, the Public Hearing on September 20, and the final Council Meeting adopting this budget on September 27, 2021. Their guidance and vision for the community served as the foundation for this document.

I would also like to express my appreciation to all City staff who worked to prepare this budget for City Council's review. In particular, I would like to acknowledge the hard work of Finance Director Katherine DuBose and her department, who spent months preparing a 2022 budget that maintains the City of West University Place's sound financial standing. I feel fortunate to be a member of such a dedicated team that works hard each day to ensure that West U continues to be a great place to work and live.

Respectfully submitted,

David J. Beach

WEST UNIVERSITY PLACE AT A GLANCE

History

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

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



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

City Government

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

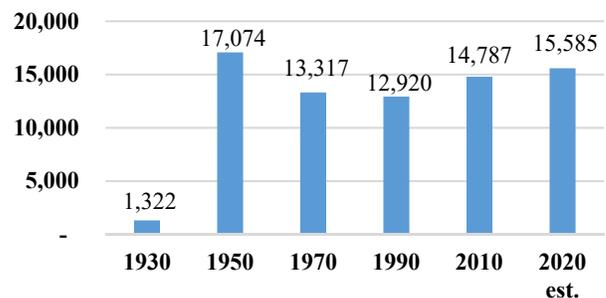


Location

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

Population

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



Established

January 2, 1924

Government

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

County

Harris County

School District

Houston Independent School District

Area

2.0 square miles

Climate

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

Population

15,585

Bond Rating

Standards and Poors Global Ratings
AAA

ISO Rating

Class 1

Location

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

Age

The City of West University Place is comprised of 9.1% persons under the age of 5, 31.5% under the age of 18, and 15.3% over the age of 65.

Education

The area's strong educational background, its proximity to Rice University, and the fact that 86% of adults who live in West U have bachelor's degrees are among the reasons West University Place has been recognized for a high quality of life.

Household Income

The City of West University Place's median household income in 2019 was \$250,000. The mean household income in 2019 was \$359,834.

Economy

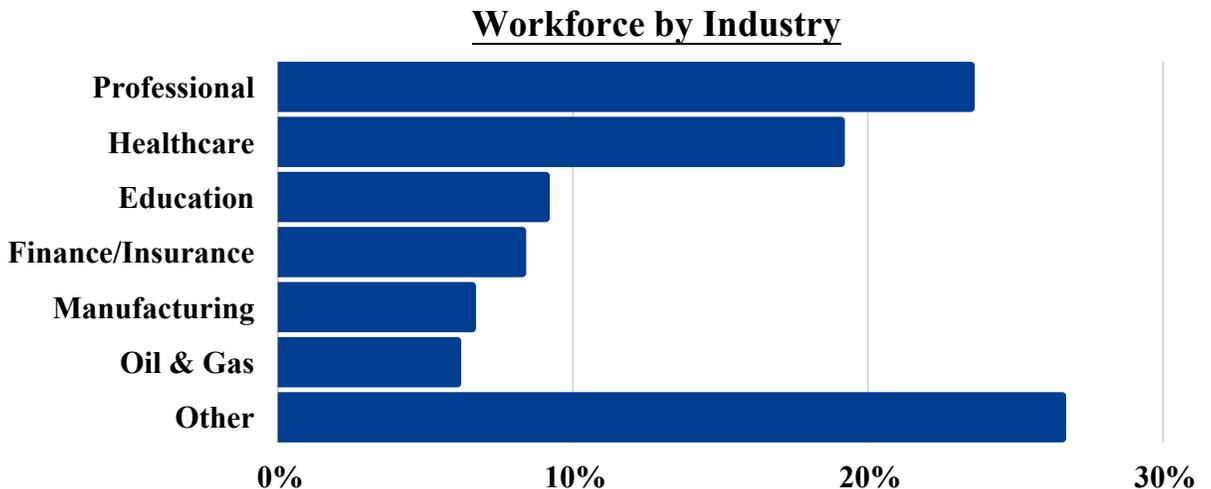
The City of West University Place's location allows for a remarkable diversity of trades and industries. In 2019, the unemployment rate was 2.6%.

Principal Property Taxpayers

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

Principal Employers

Southwestern Bell
West University Elementary
City of West University Place



Recognition

In 1999, Inside Houston Magazine named West University Place the Hottest Neighborhood in their annual Reader's Choice Awards.

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

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



In 2011, West University Place received multiple accolades from rating entities:

CNN Money named West University Place as the #12 Top Earning Town in America.

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

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

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

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

The City of West University Place has been recognized by the Government Finance Officers Association for Excellence in Financial Reporting for 36 consecutive years.

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

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

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

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

**CITY OF WEST UNIVERSITY PLACE
CITY COUNCIL**



*Top l-r: Mayor Pro Tem John Montgomery; Council Member John Barnes;
Bottom l-r: Council Member Melanie Bell; Mayor Susan Sample; Council Member Shannon Carroll*

Mayor

Susan Sample

John Montgomery

Mayor Pro Tem

John P. Barnes

Council Member

Melanie Bell

Council Member

Shannon Carroll

Council Member

**CITY OF WEST UNIVERSITY PLACE
CITY MANAGEMENT**

Appointed Officials

Position

David Beach

City Manager

Thelma Gilliam

City Secretary

Scott Bounds, Olson & Olson LLP

City Attorney

Robert Loper

Municipal Court Judge

City Management

Title

Ken Walker

Police Chief

Aaron Taylor

Fire Chief

Katherine DuBose

Finance Director

James Urban

Human Resources Director

Kevin Davenport

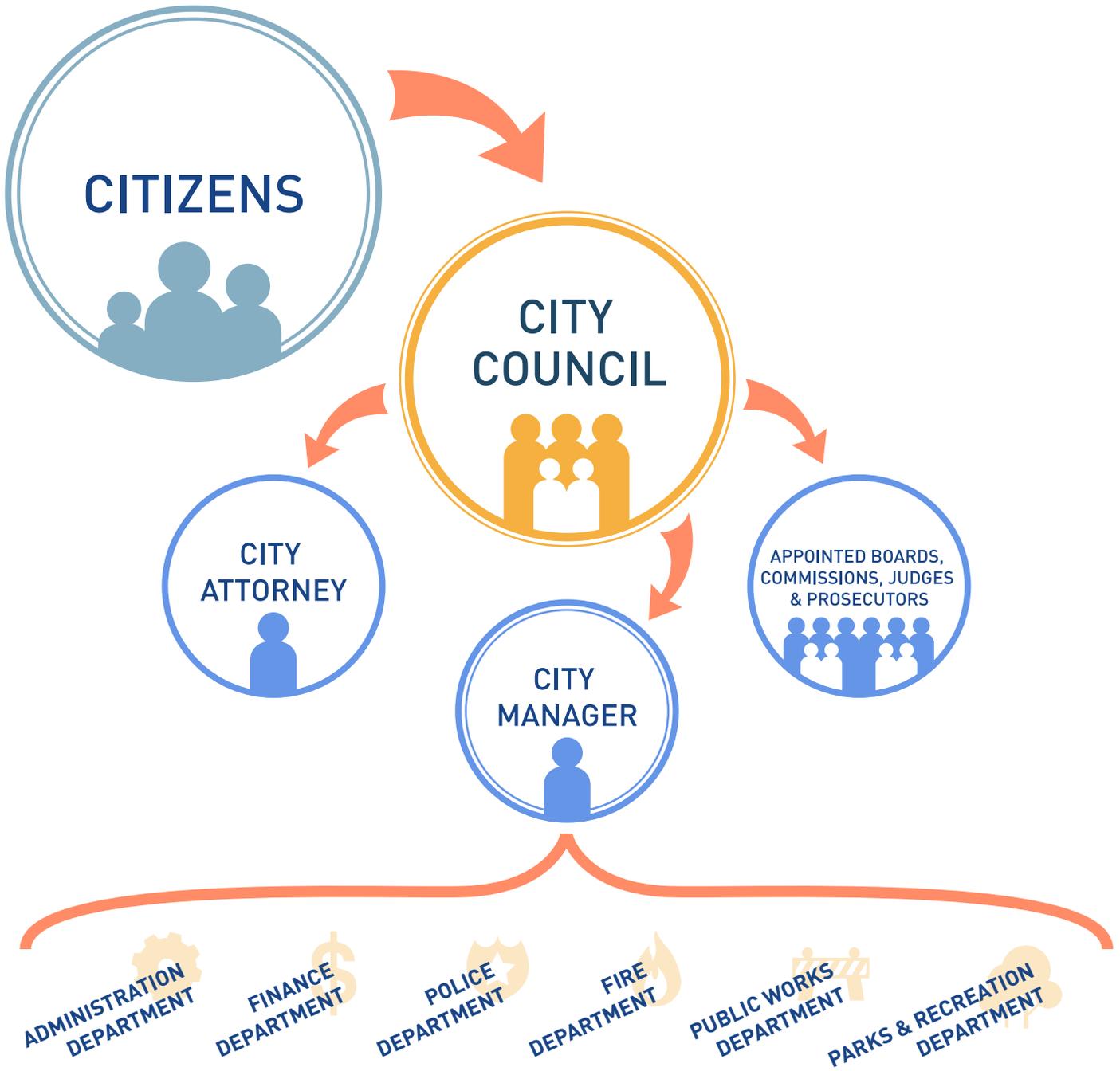
Information Technology Director

Susan White

Parks & Recreation Director

Gerardo Barrera

Public Works Director



CITY OF WEST UNIVERSITY PLACE

**STAFFING SUMMARY
BY FUND AND DEPARTMENT**

	2019	2020	2021	2022
General Fund				
Administration	6	6	7	7
Finance	5	6	6	6
Police	38	38	38	39
Fire	23	23	23	23
Public Works	18	19	20	20
Parks & Recreation	12	12	12	12
Total General Fund	102	104	106	107
Water & Sewer Fund				
Finance	2	2	2	2
Public Works	11	11	11	11
Total Water & Sewer Fund	13	13	13	13
Solid Waste Fund	7	7	7	7
Technology Management Fund	4	4	4	4
TOTAL ALL FUNDS	126	128	130	131

FUND STRUCTURE

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

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

Governmental Funds

100	Debt Service Fund	Special Revenue Funds	
		201	Parks Donation Fund
101	General Fund	203	Friends Playground Grant Fund
		205	Truancy Prevention Fund
Capital Projects Funds		206	Municipal Jury Fund
301	Capital Projects Fund	207	Court Technology Fund
304	Capital Reserve Fund	208	Tree Replacement Fund
325	Transportation Improvement Fund	209	Court Building Security Fund
333	2019 Certificate of Obligation	213	METRO General Mobility Fund
		215	Police State Forfeited Property Fund
		217	Public Safety Training Fund
		219	Fire Special Revenue Fund
		221	Good Neighbor Fund
		240	Emergency Grant Fund

Proprietary Funds

Enterprise Funds		Internal Service Funds	
401	Water & Sewer Fund	501	Vehicle Replacement Fund
402	Solid Waste Management Fund	502	Technology Management Fund
		505	Asset Replacement Fund
Capital Projects Funds		510	Employee Benefits Fund
340	W/S Impact Fee Fund	511	Human Resources Services Fund

DEPARTMENT AND FUND RELATIONSHIP

Fund	Public Safety	Public Works	Parks & Recreation	General Government
------	---------------	--------------	--------------------	--------------------

General Fund	X	X	X	X
Debt Service Fund				X

Enterprise Funds				
Water & Sewer Fund		X		X
Solid Waste Fund		X		

Special Revenue Funds				
Parks Donation Fund			X	
Friends of West University Parks Donation Fund			X	
Truancy Prevention Fund				X
Municipal Jury Fund				X
Court Technology Fund				X
Tree Replacement Fund		X		
Court Building Security Fund				X
Metro Fund		X		
Police State Forfeited Property Fund	X			
Public Safety Training Fund	X			
Fire Special Revenue Fund	X			
Good Neighbor Fund			X	

Internal Service Funds				
Vehicle Replacement Fund	X	X	X	
Technology Management Fund	X	X	X	X
Asset Replacement Fund	X	X	X	X
Employee Benefits Fund	X	X	X	X
Human Resources Services Fund	X	X	X	X

BUDGET OBJECTIVES AND PHILOSOPHY

Budget Objectives

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

Budget Philosophy

Budget philosophy varies from organization to organization, depending upon the local needs and concerns of the citizens. Other factors also affect budget philosophy, such as the state of the local economy, the needs of the organization, the demands of the public for increased services, unfunded mandates and requirements of federal and state regulatory agencies. The budget prepared by the City takes a conservative perspective with regard to both revenues and expenditures. Although historical comparison and trends are very useful, current data and trends will sometimes take precedence over prior year trends. This means budgeting from a “conservative” perspective in that revenues are often anticipated either at or slightly above prior levels, unless there are other known factors that will significantly affect anticipated revenues. In addition, expenditures are also estimated conservatively (i.e., allowances are projected regarding cost increases or anticipated expenditures). As a result, over the years this method has resulted in substantial increases in actual fund reserves when compared to budgeted or projected fund reserves. The City continues to use this method of budgeting rather than use unreasonable projections, which could have an adverse impact on the City’s reserves.

Basis of Budgeting and Accounting

The financial information presented in this budget is similar to information presented in previous budget documents. The accounting and financial treatment that applies to a fund is determined by its measurement focus.

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition.

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

Sales taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditures driven grants are recognized as revenue when the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Property taxes, municipal court, ambulance services and all other revenue items are considered to be measurable and available only when cash is received by the City.

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

Basis of Budgeting

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

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

Budget Procedures

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

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

The Finance Department prepares the revenue budget with input from department heads and subsequent review by appropriate departments and the City Manager. Property tax revenue is budgeted using data provided in the preliminary or certified tax rolls received from Harris County Appraisal District. All other revenues are budgeted with the use of comparative financial information provided by the prior year's actual revenue, current year estimated revenue, and known factors that may affect receipt of revenue.

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

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

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1, which is typically adopted at the last regularly scheduled City Council meeting in September.

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

Budget Amendments

When an appropriation exceeds the budgeted amount, the respective department head may request a budget amendment for an expenditure. City Council must approve the budget amendment by ordinance prior to expending the funds.

Transfer of Appropriations

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

Emergency Appropriations

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

BUDGET PROCESS

Staff Budget Development (June - July)

- Budget Kickoff
- Community Improvement Program development kickoff
- Departments prepare revenue and expenditure budgets

Staff Budget Review (July - August)

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

Council Budget Review and Adoption (August - September)

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

READER'S GUIDE TO THE BUDGET

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

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

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

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

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

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

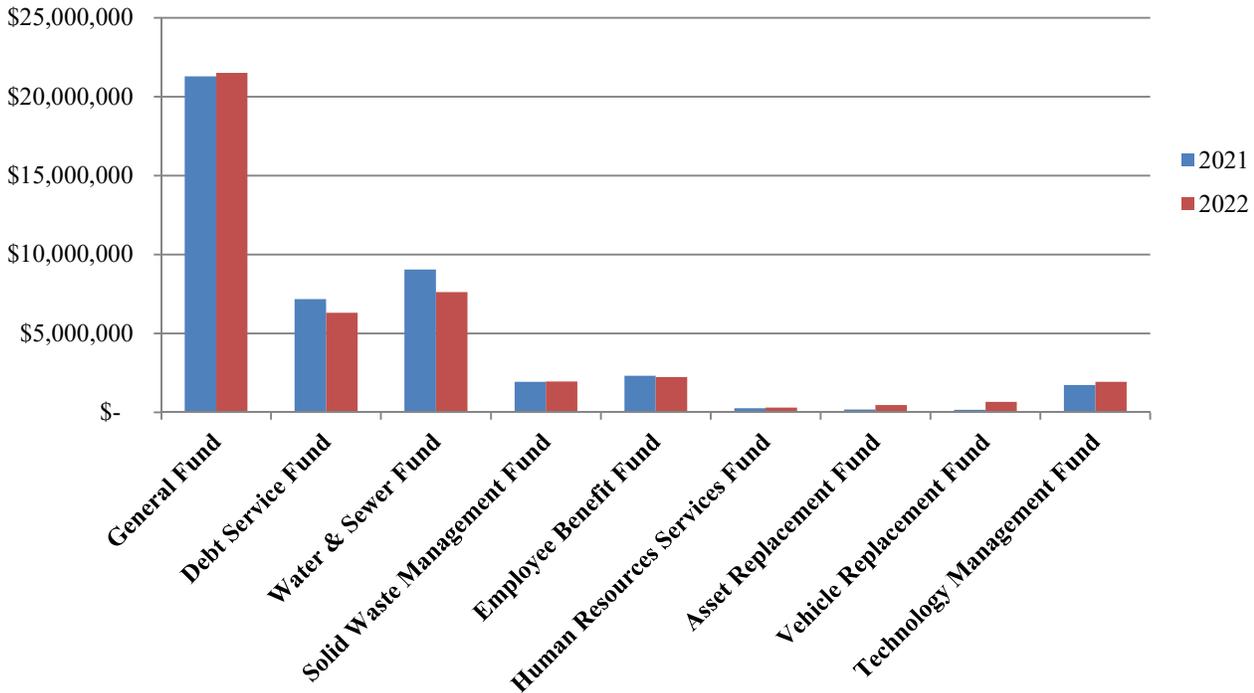
The four categories above are recognized by the Government Finance Officers Association (GFOA) as an integral part of any budget document in order to convey to the reader the goals and objectives the City will address during the year and how those goals and objectives will be met and measured. The City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

CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2022 Combined Summary of Revenues, Expenditures and Fund Balance/Retained Earnings

	Sources					Expenditures and Transfers Out	Ending Balance
	Beginning Balance (Estimated)	Taxes	Licenses, Permits, Fees & Charges for Services	Other	Total		
General Fund	\$ 5,992,410	\$ 15,756,000	\$ 3,580,000	\$ 2,335,600	\$ 21,671,600	\$ 21,506,000	\$ 6,158,010
Debt Service Fund	929,090	5,926,000	-	401,637	6,327,637	6,304,950	951,777
Water and Sewer Fund	840,390	-	8,100,000	128,500	8,228,500	7,624,020	1,444,870
Solid Waste Fund	324,599	-	1,868,300	1,800	1,870,100	1,946,550	248,149
Capital Project Fund	300,704	-	-	710,300	710,300	835,000	176,004
Capital Reserve Fund	8,932,000	-	-	1,933,000	1,933,000	710,000	10,155,000
2019 CO Fund	429,213	-	-	-	-	-	429,213
Transportation Improvement Fund	14,341,866	-	-	1,280,000	1,280,000	10,063,799	5,558,067
Water and Sewer Capital Fund	3,382,430	-	-	21,653,000	21,653,000	24,280,000	755,430
Employee Benefit Fund	1,272,436	-	-	2,220,150	2,220,150	2,242,350	1,250,236
Human Resources Services Fund	464,550	-	-	250,100	250,100	306,500	408,150
Vehicle Replacement Fund	1,205,067	-	-	682,000	682,000	658,000	1,229,067
Technology Management Fund	625,876	-	-	1,928,800	1,928,800	1,938,500	616,176
Asset Replacement Fund	3,570,725	-	-	736,400	736,400	458,800	3,848,325
Parks Fund	82,712	-	-	35,100	35,100	40,000	77,812
Friends of West U Parks Fund	7,568	-	-	187,500	187,500	187,500	7,568
Truancy Prevention Fund	5,194	-	-	3,100	3,100	-	8,294
Municipal Court Fund	123	-	-	100	100	-	223
Court Technology Fund	21,305	-	-	5,000	5,000	4,500	21,805
Tree Replacement Fund	339,521	-	-	50,500	50,500	50,000	340,021
Court Security Fund	44,223	-	-	4,100	4,100	9,500	38,823
Metro Fund	401,063	-	-	675,100	675,100	925,000	151,163
Police State Forfeited Property Fund	47,872	-	-	100	100	-	47,972
Police Training Fund	31,734	-	-	2,550	2,550	-	34,284
Fire Training Fund	16,327	-	-	-	-	-	16,327
Good Neighbor Fund	4,152	-	-	-	-	2,500	1,652
Total All Funds	\$ 43,613,150	\$ 21,682,000	\$ 13,548,300	\$ 35,224,437	\$ 70,454,737	\$ 80,093,469	\$ 33,974,418

CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY EXPENDITURES COMPARISON
Comparison of 2021 Budget to 2022 Budget

	2021	2022	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
General Fund	\$ 21,276,070	\$ 21,506,000	\$ 229,930	1.08%
Debt Service Fund	7,180,374	6,304,950	(875,424)	-12.19%
Total	28,456,444	27,810,950	(645,494)	-2.27%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	9,036,020	7,624,020	(1,412,000)	-15.63%
Solid Waste Management Fund	1,935,700	1,946,550	10,850	0.56%
Total	10,971,720	9,570,570	(1,401,150)	-12.77%
<u>Internal Service Fund Types:</u>				
Employee Benefit Fund	2,317,000	2,242,350	(74,650)	-3.22%
Human Resources Services Fund	253,900	306,500	52,600	20.72%
Asset Replacement Fund	186,600	458,800	272,200	145.87%
Vehicle Replacement Fund	153,000	658,000	505,000	330.07%
Technology Management Fund	1,727,900	1,938,500	210,600	12.19%
Total	4,638,400	5,604,150	965,750	20.82%
TOTAL ALL FUND TYPES	\$ 44,066,564	\$ 42,985,670	\$ (1,080,894)	-2.45%

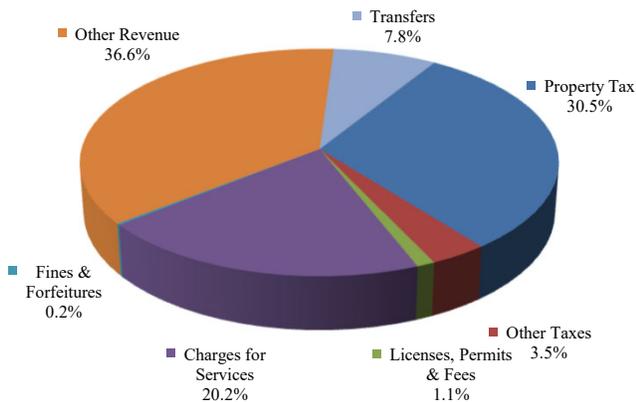


**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON MAJOR FUNDS
2022 BUDGET AT A GLANCE**

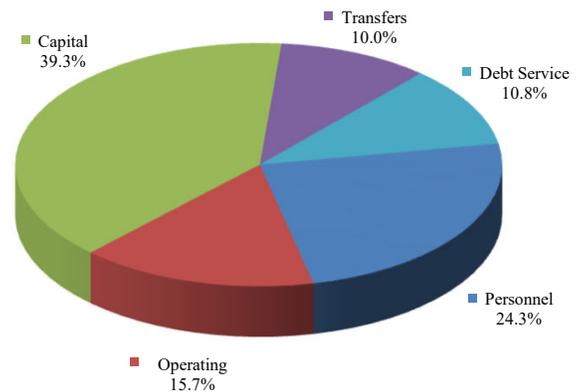
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Capital Project Funds*	Total
Revenues						
Property Tax	\$ 13,526,000	\$ 5,926,000	\$ -	\$ -	\$ -	\$ 19,452,000
Other Taxes	2,230,000	-	-	-	-	2,230,000
Licenses, Permits & Fees	695,500	-	-	-	-	695,500
Charges for Services	2,884,500	-	8,100,000	1,868,300	-	12,852,800
Fines & Forfeitures	132,000	-	-	-	-	132,000
Other Revenue	466,200	34,000	128,500	1,800	22,696,300	23,326,800
Transfers	1,737,400	367,637	-	-	2,880,000	4,985,037
Total Revenues	\$ 21,671,600	\$ 6,327,637	\$ 8,228,500	\$ 1,870,100	\$ 25,576,300	\$ 63,674,137
Expenditures						
Personnel	\$ 13,402,900	\$ -	\$ 1,179,400	\$ 520,050	\$ -	\$ 15,102,350
Operating	5,083,200	-	3,841,600	831,800	-	9,756,600
Capital	207,500	-	60,000	11,000	24,173,000	24,451,500
Transfers	2,812,400	-	2,150,000	583,700	710,000	6,256,100
Debt Service	-	6,304,950	393,020	-	-	6,697,970
Total Expenditures	\$ 21,506,000	\$ 6,304,950	\$ 7,624,020	\$ 1,946,550	\$ 24,883,000	\$ 62,264,520

* Includes the following capital funds: Capital Projects, Capital Reserve, Transportation Improvement, 2019 Certificate of Obligation, and Water & Sewer Capital Projects.

2022 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND CAPITAL PROJECT FUNDS



2022 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND CAPITAL PROJECT FUNDS



**COMPARISON OF PROPERTY TAXES
TAX YEAR 2020 vs. 2021**

	Tax Year 2020		Tax Year 2021		Monthly Increase/ (Decrease)
	Levy Rate per \$100	Monthly Cost*	Levy Rate per \$100	Monthly Cost*	
Maintenance & Operations	\$0.192482	\$197.85	\$0.193797	\$206.44	\$8.59
Debt Service	\$0.101584	\$104.42	\$0.084725	\$90.25	(\$14.17)
Total	\$0.294066	\$302.26	\$0.278522	\$296.69	(\$5.58)
Average Residential Taxable Value	\$1,233,455		\$1,278,268		

* Based on Average Residential Taxable Value

**AVERAGE RESIDENTIAL PROPERTY TAX IMPACT
TAX YEAR 2020 vs. 2021**

	Tax Year 2020	Tax Year 2021	Tax Year 2021
	@ Actual Rate	@ No-New-Revenue (NNR) Rate	@ Adopted Rate
Average Taxable Value - Residential	\$1,233,455	\$1,278,268	\$1,278,268
Tax Rate per \$100 Assessed Value	0.29407	0.28594	0.27852
Average Annual Tax	\$3,627.17	\$3,655.09	\$3,560.26
Average Monthly Tax	\$302.26	\$304.59	\$296.69
	2021 Adopted vs. 2021 NNR	2021 NNR vs. 2020 Actual	2021 Adopted vs. 2020 Actual
Value Increase (Decrease)		\$44,813	\$44,813
Tax Increase (Decrease) from Value	\$0.00	\$128.14	\$124.81
Tax Increase (Decrease) from Rate	-\$94.83	-\$100.22	-\$191.73
Average Taxpayer Annual Tax Increase (Decrease)	-\$94.83	\$27.92	-\$66.90
Increase (Decrease) per month	-\$7.91	\$2.33	-\$5.58
% Increase (Decrease) YTY		0.77%	-1.84%



City of
**West University
Place**

THIS PAGE INTENTIONALLY BLANK

GENERAL FUND

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

2021 Estimated Revenue – The 2021 Budget projected a revenue total of \$19.31 million, excluding transfers to finance the General Fund's services. Based on collections and data available through September 1, 2021, revenues are estimated to total \$19.18 million, 0.72% or \$139 thousand below the 2021 budgeted amount. Parks and recreation fee categories are expected to be less than the original budget projections by \$33,200, alarm monitoring revenue is projected to be under budget by \$282,000 and fines and forfeitures are expected to come in under budget by \$29,200. Additionally, earnings on investments revenue is projected to come in under budget by \$71,500, which is due to the decline in interest rates.

2021 Estimated Expenditures – The 2021 Budget appropriated \$21.28 million, including transfers out. Based on expenditures through September 1, 2021 and department estimates to complete the year, the total actual expenditures are projected to be above the appropriated amount by \$5.91 million or 27.78%. The increase was due to a transfer from the General Fund to the Capital Reserve Fund totaling \$7.0 million, which allows the City to utilize the General Fund excess unassigned fund balance for future capital projects.

2021 Financial Position – The City of West University Place's General Fund is projected to close 2021 in sound fiscal condition. The estimated ending fund balance available for appropriations in 2021 is \$5.41 million. This amount represents 25.15% of the 2022 budgeted expenditures. The City's financial policies require that General Fund unassigned and unrestricted reserves be maintained at 20% of expenditures. The primary purpose of this fund balance reserve is to buffer the impact of unforeseen events and to provide funds for unanticipated revenue shortfalls. The General Fund's unassigned and unrestricted reserves likely will close 2021 exceeding that target by approximately \$1.37 million.

2022 Budgeted Revenues – The City's General Fund revenues for fiscal year 2022 are projected to increase 3.15% over 2021's revenue budget. Total 2022 revenues are expected to be approximately \$21.67 million.

Revenues from ad valorem property taxes (current tax, delinquent tax and penalty and interest) will increase by \$600,122, a 4.6% increase. The ad valorem tax rate dedicated to maintenance and operations increased 0.68% to \$0.193797 per \$100 of assessed value. Taxable value in West University Place is estimated to increase \$243.6 million or 3.63% to \$6.95 billion. Values from new construction are certified at \$55.50 million. Value increases of \$60.56 million on existing property will be combined with the new construction value and an additional estimate of \$244.2 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 \$1.30 million a 6.6% increase from 2021.

Franchise taxes are expected to provide approximately 4.2% of the City's General Fund revenues, budgeted at \$0.92 million. Franchise fees are received for electricity, telephone, natural gas and cable service provided to the residents of West University Place.

GENERAL FUND (Cont.)

Revenue sources budgeted under the Charges for Services category includes ambulance service, alarm monitoring, parks fees, and other service related fees. Alarm monitoring revenue is expected to decrease by \$282,000 from the 2021 Budget, which is due to eliminating the enhanced Alarm.com feature. Parks and recreation revenue items contained within Charges for Services are expected to increase by \$172,600 from the 2021 Budget. Other revenue sources under Charges for Services are consistent with the 2021 Budget.

2022 Budgeted Expenditures – The 2022 Budget appropriates \$21.50 million, up \$230 thousand, or 1.1% from the 2021 General Fund’s \$21.28 million budget. The increase is due primarily to increases in personnel expenditures.

Included in the 2022 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$350,000	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$7,000 increase)
\$1,734,100	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs. (\$192,900 increase)
\$443,300	Asset Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city. (\$96,000 decrease)
\$0	Capital Project Fund	Provide cash basis funding for capital projects related to the City’s infrastructure. (\$300,000 decrease)
\$35,000	Employee Benefit Fund	Provide operating funds for the centralization and management of employee benefits. (no change)
\$250,000	Human Resources Services Fund	Provides cash basis funding for non-insurance related Human Resources expenditures. (\$2,000 decrease)

Personnel costs, including benefits, will amount to \$13.40 million, or 62.32% of the expenditure budget, and a 2.41% increase compared to the corresponding 2021 budget. The City’s portion of health and dental care benefit costs are projected to total \$1.10 million, a 5.31% decrease as compared to the 2021 budget. Required contributions to the Texas Municipal Retirement System are budgeted at \$1.22 million, up approximately 3.79%. 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 13.13%. As of December 31, 2020, the most recent available valuation, the City of West University Place is 82.56% funded.

The 2022 Budget for employee regular wages is \$8.44 million, up 3.50% over the 2021 Budget. The budget includes a 3.0% annual merit increase that an employee can earn on their anniversary date. An additional 1.5%, for a total of 4.5%, can be earned by an employee for exceptional performance. The 2022 Budget also includes the implementation for a Step Program for public safety employees – police officers and firefighters. On January 1, 2022, eligible employees will be moved to their respective step and corresponding pay rate. On the eligible employee’s anniversary date, they will be moved to the next step.

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES:					
AD VALOREM TAXES	\$ 11,868,670	\$ 12,307,661	\$ 12,925,878	\$ 12,908,400	\$ 13,526,000
SALES TAXES	1,300,763	1,358,237	1,220,000	1,349,300	1,300,000
FRANCHISE TAXES	1,093,925	908,388	993,000	945,000	920,000
OTHER TAXES	11,219	8,382	8,000	11,700	10,000
TOTAL TAXES	\$ 14,274,577	\$ 14,582,667	\$ 15,146,878	\$ 15,214,400	\$ 15,756,000
PERMITS, LICENSES AND FEES	727,588	648,139	606,750	709,200	695,500
CHARGES FOR SERVICES	3,414,984	1,953,402	2,872,100	2,647,000	2,884,500
FINES AND FORFEITURES	277,731	110,579	135,400	106,200	132,000
EARNINGS ON INVESTMENTS	340,194	102,657	83,500	11,000	12,000
OTHER REVENUE	343,593	1,340,343	469,800	487,400	454,200
TRANSFERS IN	1,789,454	1,640,691	1,695,300	1,728,000	1,737,400
TOTAL REVENUES	\$ 21,168,121	\$ 20,378,479	\$ 21,009,728	\$ 20,903,200	\$ 21,671,600

EXPENDITURES BY DEPARTMENT:

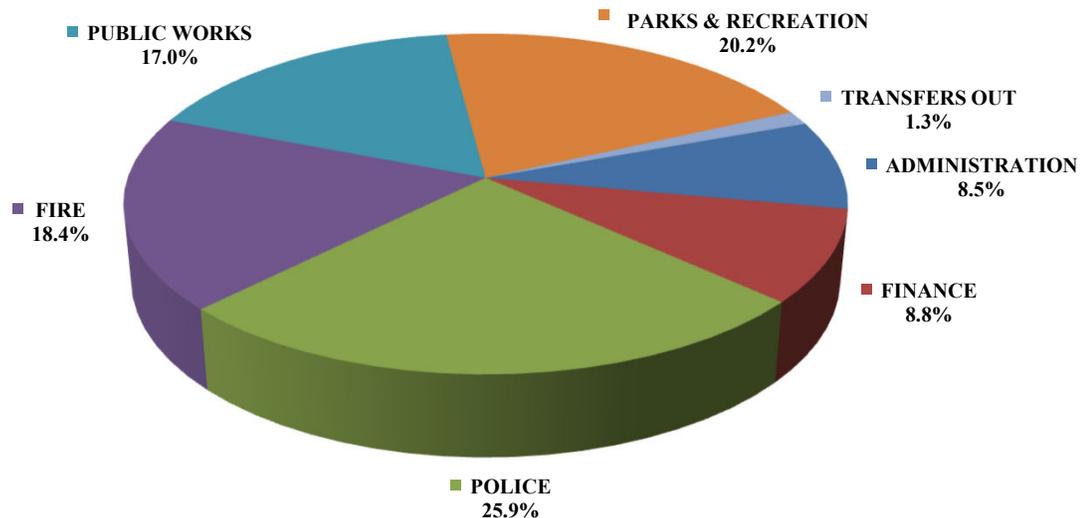
ADMINISTRATION	\$ 1,487,012	\$ 1,278,449	\$ 1,725,970	\$ 1,615,005	\$ 1,820,250
FINANCE	2,878,097	1,600,284	1,847,400	1,734,100	1,889,900
POLICE	4,541,084	4,737,561	5,531,200	4,949,250	5,560,750
FIRE	3,546,949	3,710,437	3,850,000	3,636,200	3,952,300
PUBLIC WORKS	2,992,669	3,277,667	3,621,050	3,536,200	3,663,800
PARKS & RECREATION	4,072,762	3,040,622	4,113,450	3,908,840	4,334,000
TRANSFERS OUT	-	283,600	587,000	7,807,000	285,000
TOTAL EXPENDITURES	\$ 19,518,573	\$ 17,928,621	\$ 21,276,070	\$ 27,186,595	\$ 21,506,000

NET REVENUES (EXPENDITURES)	\$ 1,649,548	\$ 2,449,858	\$ (266,342)	\$ (6,283,395)	\$ 165,600
BEGINNING FUND BALANCE	8,176,398	9,825,946	10,591,614	12,275,805	5,992,410
ENDING FUND BALANCE	\$ 9,825,946	\$ 12,275,805	\$ 10,325,272	\$ 5,992,410	\$ 6,158,010
ASSIGNED*	197,000	203,000	211,000	211,000	219,000
RESTRICTED**	332,455	352,432	463,708	372,432	392,432
UNASSIGNED FUND BALANCE	\$ 9,296,492	\$ 11,720,373	\$ 9,650,564	\$ 5,408,978	\$ 5,546,578

* Assigned for City Manager's Contract

** Restricted for PEG fees

2022 GENERAL FUND EXPENDITURES BY DEPARTMENT



GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES:					
AD VALOREM TAXES	\$ 11,868,670	\$ 12,307,661	\$ 12,925,878	\$ 12,908,400	\$ 13,526,000
SALES TAXES	1,300,763	1,358,237	1,220,000	1,349,300	1,300,000
FRANCHISE TAXES	1,093,925	908,388	993,000	945,000	920,000
OTHER TAXES	11,219	8,382	8,000	11,700	10,000
TOTAL TAXES	\$ 14,274,577	\$ 14,582,667	\$ 15,146,878	\$ 15,214,400	\$ 15,756,000
PERMITS, LICENSES AND FEES	727,588	648,139	606,750	709,200	695,500
CHARGES FOR SERVICES	3,414,984	1,953,402	2,872,100	2,647,000	2,884,500
FINES AND FORFEITURES	277,731	110,579	135,400	106,200	132,000
EARNINGS ON INVESTMENTS	340,194	102,657	83,500	11,000	12,000
OTHER REVENUE	343,593	1,340,343	469,800	487,400	454,200
TRANSFERS IN	1,789,454	1,640,691	1,695,300	1,728,000	1,737,400
TOTAL REVENUES	\$ 21,168,121	\$ 20,378,479	\$ 21,009,728	\$ 20,903,200	\$ 21,671,600
EXPENDITURES:					
REGULAR WAGES	\$ 7,104,156	\$ 7,441,332	\$ 8,155,700	\$ 7,798,400	\$ 8,441,200
PART-TIME WAGES	673,893	509,779	745,000	641,020	781,000
ON CALL	17,291	19,479	23,800	23,400	24,500
OVERTIME	706,689	611,710	616,800	592,350	604,100
LONGEVITY	49,797	51,684	58,400	55,000	60,700
HEALTH & DENTAL	1,003,084	899,373	1,156,700	907,500	1,095,300
TMRS	1,053,654	1,086,603	1,179,800	1,136,000	1,224,500
FICA	633,495	636,157	709,550	670,000	736,200
WORKERS COMPENSATION	91,464	146,753	85,620	86,505	90,550
ALLOWANCES	64,355	62,731	69,200	63,720	69,600
RETIREE BENEFITS	188,600	94,400	98,300	94,400	98,800
OTHER BENEFITS	385,927	30,639	45,500	41,200	44,550
HSA CONTRIBUTION	15,375	112,175	110,500	76,200	111,000
EMPLOYEE RELATIONS	26,352	18,126	32,300	28,500	20,900
PERSONNEL	\$ 12,014,133	\$ 11,720,940	\$ 13,087,170	\$ 12,214,195	\$ 13,402,900
OFFICE SUPPLIES	\$ 34,896	\$ 38,835	\$ 41,250	\$ 38,700	\$ 42,500
APPREHENSION & JAILING	1,861	861	1,400	1,400	1,400
OPERATING SUPPLIES	182,388	195,000	218,200	220,400	169,600
EMS SUPPLIES	-	-	28,000	28,000	30,000
FUEL	63,087	40,627	75,000	60,000	71,000
EMERGENCY GENERATOR FUEL	1,739	4,401	3,700	20,000	5,000
TREATMENT CHEMICALS	26,361	17,891	35,400	37,900	39,600
EQUIPMENT MAINTENANCE	91,298	85,958	118,400	107,300	135,600
VEHICLE MAINTENANCE	92,207	99,178	93,500	104,500	101,500
BUILDING & GROUNDS MAINTENANCE	135,180	65,674	80,000	80,000	88,700
SWIMMING POOL MAINTENANCE	61,890	65,053	62,500	62,500	58,500
DRAINAGE MAINTENANCE	27,254	46,576	43,000	43,000	146,000
STREET MAINTENANCE	110,761	179,489	205,000	205,000	155,000
TRAFFIC CONTROL MAINTENANCE	25,752	18,393	24,000	24,000	24,000
POSTAGE & SHIPPING	97,370	66,137	73,100	72,800	44,300
ELECTRIC SERVICE	334,404	217,299	277,000	250,500	263,000
STREET LIGHTING - ELECTRIC SERVICE	117,915	53,246	75,000	70,000	75,000
SURFACE WATER	121	-	1,000	-	-
NATURAL GAS SERVICE	20,326	16,473	23,400	28,000	31,200
SOFTWARE LICENSES	-	-	-	-	6,000
CONSULTANTS	70,407	54,035	76,000	83,000	35,000
LEGAL	128,813	160,501	205,000	190,000	211,000

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
EQUIPMENT LEASE/RENTAL	35,664	30,893	38,800	24,200	25,500
PROFESSIONAL DUES	29,255	27,606	35,800	33,100	37,950
PUBLICATIONS	20,688	15,394	25,550	23,300	22,600
PROFESSIONAL DEVELOPMENT	128,053	74,093	184,500	126,300	192,150
CREDIT CARD FEES	57,748	38,039	60,000	60,600	66,800
OTHER CONTRACTED SERVICES	1,177,825	1,035,816	1,507,400	1,202,400	1,403,400
LOBBYIST	-	-	30,000	25,000	-
INSTRUCTOR FEES	882,360	339,446	856,300	641,800	840,000
YOUTH SPORTS	125,000	-	-	40,000	100,000
GENERAL LIABILITY INSURANCE	8,330	8,976	10,000	9,000	10,100
ERRORS & OMISSIONS	16,450	16,496	18,000	17,000	22,200
LAW ENFORCEMENT LIABILITY	15,054	14,433	17,000	17,000	23,000
CRIME COVERAGE FIDELITY	2,907	3,124	3,200	3,200	3,200
AUTO LIABILITY	38,192	39,808	42,000	41,000	46,200
AUTO PHYSICAL DAMAGE	29,529	33,144	30,000	30,000	30,000
UNDERGROUND STORAGE LIABILITY	500	500	800	500	800
REAL & PERSONAL PROPERTY DEDUCTIBLE	99,907	104,910	111,000	107,000	121,500
PROPERTY TAXES	1,180	(290)	10,000	10,000	10,000
COMMUNITY RELATIONS	11,288	1,758	-	-	-
BOARDS AND COMMITTEES	33,257	22,277	139,000	105,000	313,700
ELECTION EXPENSE	4,594	5,039	5,000	5,000	5,000
BAD DEBT EXPENSE	18,425	-	28,000	47,000	30,000
FURNITURE & EQUIP < \$5000	-	145	-	1,700	200
FURNITURE & FIXTURES	1,352	1,751	3,200	5,200	2,000
AUTOMOBILES	21,510	1,873	-	1,200	-
LAND ACQUISITION	-	-	-	30,000	-
OTHER EQUIPMENT	678,263	-	-	-	-
CONSTRUCTION COSTS	53,931	171,992	154,500	163,900	115,300
OTHER CONSTRUCTION COSTS	6,344	-	12,000	5,000	5,000
TRANSFER TO CAPITAL PROJECT FUND	28,604	70,895	51,500	194,500	85,200
TRANSFER TO CAPITAL RESERVE FUND	-	-	300,000	300,000	-
TRANSFER TO VEHICLE REPLACEMENT FUND	-	-	-	7,000,000	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	343,300	365,355	343,000	343,000	350,000
TRANSFER TO ASSET REPLACEMENT FUND	575,400	576,100	539,300	539,300	443,300
TRANSFER TO EMPLOYEE BENEFIT FUND	-	33,700	35,000	35,000	35,000
TRANSFER TO HUMAN RESOURCE SVCS FUND	-	249,900	252,000	252,000	250,000
CONTINGENCY	-	2,482	45,000	45,000	45,000
OPERATING	\$ 7,504,440	\$ 6,207,681	\$ 8,188,900	\$ 14,972,400	\$ 8,103,100
TOTAL EXPENDITURES	\$ 19,518,573	\$ 17,928,621	\$ 21,276,070	\$ 27,186,595	\$ 21,506,000

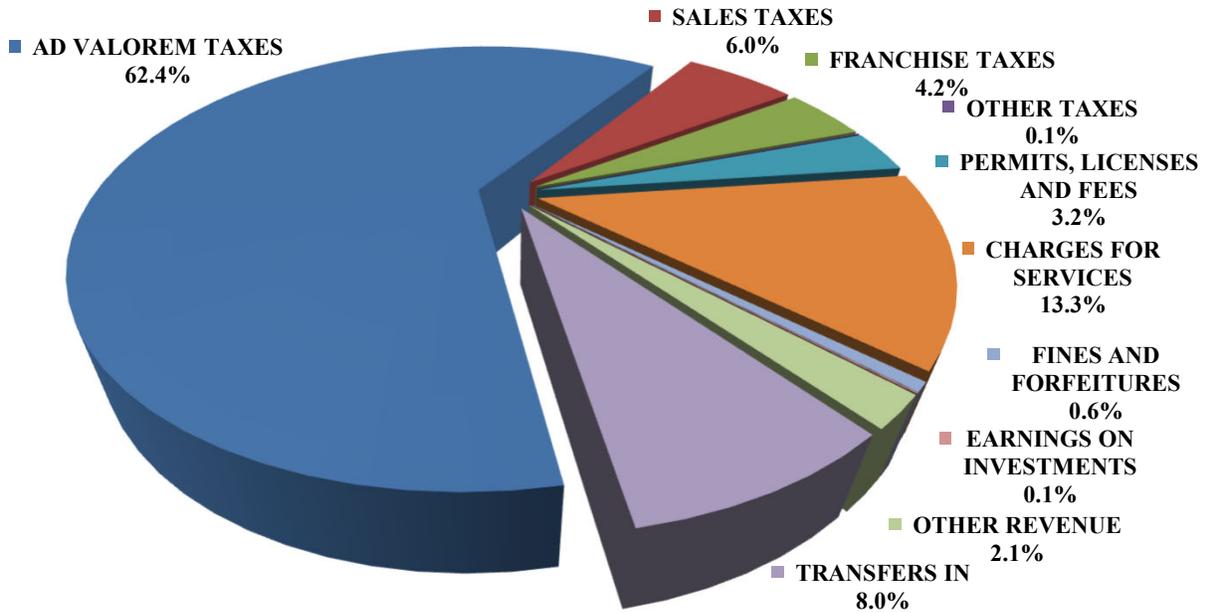
**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
CURRENT YEAR PROPERTY TAXES	\$ 11,716,660	\$ 12,170,492	\$ 12,865,878	\$ 12,809,900	\$ 13,441,000
PRIOR YEAR PROPERTY TAXES	100,890	87,550	20,000	44,500	40,000
PENALTY AND INTEREST	51,120	49,619	40,000	54,000	45,000
AD VALOREM TAXES	\$ 11,868,670	\$ 12,307,661	\$ 12,925,878	\$ 12,908,400	\$ 13,526,000
SALES TAX	\$ 1,300,763	\$ 1,358,237	\$ 1,220,000	\$ 1,349,300	\$ 1,300,000
SALES TAXES	\$ 1,300,763	\$ 1,358,237	\$ 1,220,000	\$ 1,349,300	\$ 1,300,000
ELECTRICITY	\$ 547,169	\$ 546,875	\$ 547,000	\$ 545,400	\$ 545,000
NATURAL GAS	168,128	145,128	147,000	169,500	150,000
TELEPHONE	72,576	77,813	60,000	74,000	70,000
CABLE	277,022	138,573	239,000	136,100	135,000
TELEPHONE-PEG FEES	29,031	-	-	20,000	20,000
FRANCHISE TAXES	\$ 1,093,925	\$ 908,388	\$ 993,000	\$ 945,000	\$ 920,000
MIXED BEVERAGE TAX	\$ 11,219	\$ 8,382	\$ 8,000	\$ 11,700	\$ 10,000
OTHER TAXES	\$ 11,219	\$ 8,382	\$ 8,000	\$ 11,700	\$ 10,000
TOTAL TAXES	\$ 14,274,577	\$ 14,582,667	\$ 15,146,878	\$ 15,214,400	\$ 15,756,000
BUILDING PERMIT	\$ 310,376	\$ 235,786	\$ 250,000	\$ 250,000	\$ 275,000
PLUMBING PERMIT	87,200	84,515	70,000	85,000	90,000
HVAC PERMIT	61,267	56,270	55,000	50,000	55,000
FENCE AND SIDEWALK PERMIT	49,751	45,718	40,000	60,000	50,000
ELECTRICAL PERMIT	58,182	59,461	45,000	70,000	60,000
TREE DISPOSITION FEE	30,300	32,800	30,000	30,000	30,000
LOW IMPACT INSPECTION FEE	15,500	18,500	15,000	50,000	20,000
ALARM PERMIT	50,780	49,320	50,500	33,000	50,000
DRAINAGE PERMIT	6,905	6,635	6,500	10,000	7,000
TREE REMOVAL PERMIT	150	350	500	500	500
FIRE SPRINKLER PERMITS	2,447	1,909	3,000	2,000	2,000
PET LICENSES	1,205	1,580	1,000	1,200	1,000
ALCOHOLIC BEVERAGE PERMIT	250	6,520	250	500	5,000
ELECTRICAL CONTRACTOR PERMIT	75	-	-	-	-
CONTRACTOR PERMIT	46,200	48,775	40,000	60,000	50,000
ROW USE PERMIT	7,000	-	-	7,000	-
PERMITS, LICENSES AND FEES	\$ 727,588	\$ 648,139	\$ 606,750	\$ 709,200	\$ 695,500
PLAN CHECKING FEE	\$ 130,249	\$ 105,774	\$ 100,000	\$ 115,000	\$ 125,000
ZPC & ZBA FEES	3,150	6,150	2,800	4,400	4,400
BUILDING STANDARDS FEE	300	600	300	300	300
RE-INSPECTION FEE	125	300	-	-	-
PLAT REVIEW FEE	540	950	1,000	1,200	1,200
PREMATURE WORK FEE	95,206	101,174	70,000	115,000	115,000
AMBULANCE SERVICE	199,960	187,137	150,000	175,000	150,000
CHILD SAFETY	18,669	16,638	18,000	18,300	18,000
ALARM MONITORING	700,669	701,335	982,000	700,000	745,000
OTHER FEES AND PERMITS	25,410	21,240	15,000	18,000	20,000
SENIOR SERVICES CLASSES	118,796	30,855	82,500	31,000	55,000
RENTALS - COMMUNITY BUILDING	46,923	21,809	11,000	27,500	34,000
MEMBERSHIPS - RECREATION CENTER	208,663	123,649	146,000	146,000	175,200
DAY PASS - RECREATION CENTER	15,252	23,606	11,000	17,600	21,100
AQUATIC CLASS FEES - RECREATION CENTER	989,940	368,829	693,000	560,000	672,000
SPECIAL PERMIT FEES - RECREATION CENTER	72,239	15,542	36,000	36,000	36,000
RENTALS - RECREATION CENTER	-	6	-	-	1,500
RECREATION CENTER - SPECIAL EVENTS	-	-	-	2,500	6,000
MEMBERSHIPS - COLONIAL PARK	191,882	49,432	134,500	137,000	150,700
DAY PASS - COLONIAL PARK	51,210	30,975	36,000	36,000	43,200
COLONIAL PARK - SPECIAL EVENTS	11,423	800	8,000	100	500
POOL RENTAL - COLONIAL PARK	41,184	240	29,000	33,500	40,200
PAVILION RENTAL - COLONIAL PARK	13,818	3,900	9,500	10,200	12,200
CONCESSIONS - COLONIAL PARK	6,341	1,796	4,500	2,000	2,000

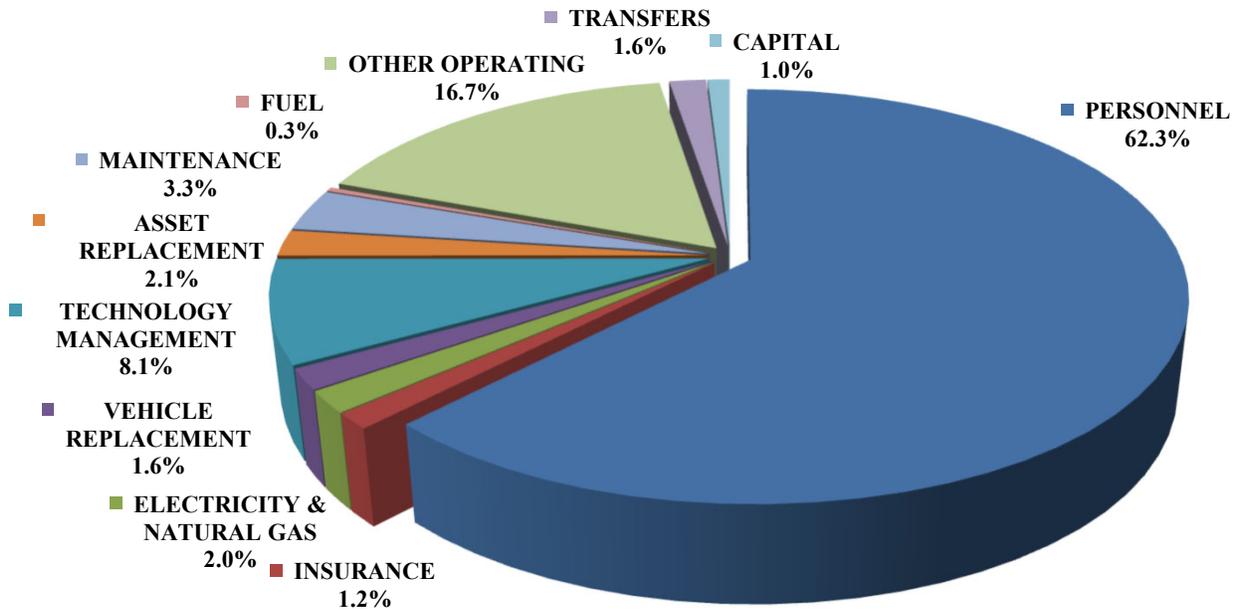
**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
SPECIAL PERMIT FEES - COLONIAL PARK	12,060	(2,521)	8,500	12,900	8,500
MISCELLANEOUS - CULTURAL & RECREATIONAL	462,398	143,186	323,500	447,500	447,500
CHARGES FOR SERVICES	\$ 3,416,405	\$ 1,953,402	\$ 2,872,100	\$ 2,647,000	\$ 2,884,500
MUNICIPAL COURT FINES	\$ 259,850	\$ 103,363	\$ 130,000	\$ 100,000	\$ 125,000
LOCAL TRAFFIC FINES	4,911	2,142	2,500	2,500	3,000
CHILD SAFETY FINE	1,900	425	900	1,500	2,000
FALSE ALARM FEE	10,200	4,350	1,000	1,200	1,000
PET IMPOUNDMENT	870	300	1,000	1,000	1,000
FINES AND FORFEITURES	\$ 277,731	\$ 110,579	\$ 135,400	\$ 106,200	\$ 132,000
EARNINGS ON INVESTMENTS	\$ 294,146	\$ 114,412	\$ 83,500	\$ 12,000	\$ 12,000
GAIN/LOSS ON INVESTMENT	46,048	(11,755)	-	(1,000)	-
EARNINGS ON INVESTMENTS	\$ 340,194	\$ 102,657	\$ 83,500	\$ 11,000	\$ 12,000
FEDERAL GRANT	\$ 20,626	\$ 914,121	\$ -	\$ 20,000	\$ 20,000
FEMA REIMBURSEMENT	1,493	23,975	-	-	-
SOUTHSIDE PLACE	258,625	272,017	272,000	272,000	270,000
SETRAC	-	-	-	8,500	-
SALE OF CITY PROPERTY	56	-	-	-	-
SALE OF CITY PROPERTY-NON-CAPITALIZED	150	585	-	-	-
RESEARCH & COPIES	585	306	500	500	500
AUTO DECALS	237	140	200	200	200
NSF CHECKS	310	360	-	-	-
CASH OVER/SHORT	(138,484)	20	-	2,000	-
MISCELLANEOUS	53,144	22,005	15,000	18,700	15,000
CYCLONE CYCLES	55,597	57,821	59,100	9,400	-
GOODE COMPANY	82,254	27,824	87,000	87,100	88,500
RENTAL PROPERTY INCOME	9,000	21,170	36,000	69,000	60,000
OTHER REVENUE	\$ 343,593	\$ 1,340,343	\$ 469,800	\$ 487,400	\$ 454,200
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	310,000	310,000	310,000	310,000	310,000
TRANSFER FROM EMPLOYEE BENEFIT FUND	142,500	-	-	-	-
TRANSFER FROM HUMAN RESOURCE SVCS FUND	-	80,691	135,300	168,000	177,400
TRANSFERS IN	\$ 1,789,454	\$ 1,640,691	\$ 1,695,300	\$ 1,728,000	\$ 1,737,400
TOTAL REVENUE	\$ 21,169,542	\$ 20,378,479	\$ 21,009,728	\$ 20,903,200	\$ 21,671,600

2022 GENERAL FUND REVENUE BY TYPE



2022 GENERAL FUND EXPENDITURES BY TYPE



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 Actual	2021 Estimated	2022 Projected
Number of City Council Agenda Packets Processed	32	35	33	35
Number of Legal Notices Posted	40	36	49	45
Number of Ordinances Codified	8	10	4	10
Number of Elections	1 General	0	1 General	1 Bond
Number of Public Information Requests	146	150	250	250
Number of Board Commission Applications	75	N/A	100	N/A
Sets of Meeting Minutes transcribed and approved	26	33	33	35
Human Resources Work Load Indicators				
Indicators	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Applications Received	594	400	950	500
Employee Biometric Attendance	103	106	100	100
% of employees participating in Wellness Program	99%	99%	99%	99%
Full-Time Recruitments	26	19	22	20
Part-time Recruitments/Seasonal	11	10	11	12
Personnel Action Forms Processed	410	356	350	425
Worker's Compensation Claims	6	5	5	4
Total Number of FTEs	126	128	130	131

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. (2022 Budget \$1,525,200)

City Council – Costs directly associated with the City Council; including council salaries, legal fees and election expenditures. (2022 Budget \$295,050)

ADMINISTRATION DEPARTMENT 2022 GOALS

City Secretary

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

Human Resources

- Work with departments to assist in filling vacant areas.
- Implement and continue an employee satisfaction survey
- Maintain the City's health and benefit programs for employees.
- Continued improvement of the City employee recognition and appreciation program.
- Continue to provide employee training including training on organizational policies and procedures, safety, and customer service skills.
- Continue to maintain and improve employee engagement at all levels.
- Revise the city-wide certification compensation structure.

ADMINISTRATION DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 7 (2021 authorized full-time employees – 7)
- Community Relations – \$123,200 (2021 budget – \$57,000)
- Consultants – \$0 (2021 budget – \$35,000)
- Lobbyist – \$0 (2021 budget – \$30,000)
- Total Budget – \$1,820,250 (2021 Total Budget – \$1,725,970)

ADMINISTRATION DEPARTMENT

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
<i>Administration</i>					
Personnel	\$ 942,493	\$ 834,228	\$ 1,015,500	\$ 958,300	\$ 1,005,500
Operating	367,267	242,818	359,800	323,300	517,700
Capital	-	-	-	-	2,000
Total	\$ 1,309,760	\$ 1,077,046	\$ 1,375,300	\$ 1,281,600	\$ 1,525,200
<i>Council</i>					
Personnel	\$ 8,659	\$ 2,529	\$ 10,170	\$ 11,405	\$ 15,550
Operating	168,593	198,873	340,500	322,000	279,500
Total	\$ 177,252	\$ 201,403	\$ 350,670	\$ 333,405	\$ 295,050
Total Department	\$ 1,487,012	\$ 1,278,449	\$ 1,725,970	\$ 1,615,005	\$ 1,820,250

Administration Department Staffing Schedule

POSITION	GRADE	2021	2022	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	1	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		7	7		

ADMINISTRATION DEPARTMENT

Administration Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 684,758	\$ 611,369	\$ 722,500	\$ 698,800	\$ 733,500
PART-TIME WAGES	19,650	-	15,000	7,500	15,000
OVERTIME	4,231	2,913	3,200	1,000	2,500
LONGEVITY	2,429	2,605	3,000	3,000	3,500
HEALTH & DENTAL	46,089	43,700	68,700	52,500	59,400
TMRS	93,065	83,436	97,900	94,800	100,100
FICA	52,061	43,259	54,600	54,300	55,200
WORKERS COMPENSATION	1,354	1,643	1,100	1,000	1,000
ALLOWANCES	22,165	20,455	22,300	20,000	22,200
OTHER BENEFITS	2,356	2,002	3,200	3,100	3,200
HSA CONTRIBUTION	1,000	9,450	8,500	6,800	8,500
EMPLOYEE RELATIONS	13,336	13,397	15,500	15,500	1,400
PERSONNEL	\$ 942,493	\$ 834,228	\$ 1,015,500	\$ 958,300	\$ 1,005,500
OFFICE SUPPLIES	\$ 7,517	\$ 8,021	\$ 10,000	\$ 10,000	\$ 13,300
POSTAGE & SHIPPING	51,177	31,325	18,000	18,000	18,000
SOFTWARE LICENSES	-	-	-	-	6,000
LEGAL	-	2,485	-	-	-
EQUIPMENT LEASE/RENTAL	4,864	4,528	8,000	6,000	7,100
PROFESSIONAL DUES	5,647	4,487	8,000	6,000	7,000
PUBLICATIONS	698	1,007	2,500	1,500	1,000
PROFESSIONAL DEVELOPMENT	10,483	20,366	27,000	17,500	27,000
OTHER CONTRACTED SERVICES	153,191	30,352	40,000	35,000	31,500
COMMUNITY RELATIONS	92	464	57,000	40,000	123,200
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	133,600	137,300	144,300	144,300	238,600
CONTINGENCY	-	2,482	45,000	45,000	45,000
OPERATING	\$ 367,267	\$ 242,818	\$ 359,800	\$ 323,300	\$ 517,700
FURNITURE & EQUIP <\$5000	-	-	-	-	2,000
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ 2,000
ADMINISTRATION DIVISION TOTAL	\$ 1,309,760	\$ 1,077,046	\$ 1,375,300	\$ 1,281,600	\$ 1,525,200

ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
PART-TIME WAGES	\$ 8,031	\$ 2,345	\$ 9,400	\$ 10,600	\$ 14,400
FICA	614	179	750	800	1,100
WORKERS COMPENSATION	13	5	20	5	50
PERSONNEL	\$ 8,659	\$ 2,529	\$ 10,170	\$ 11,405	\$ 15,550
OFFICE SUPPLIES	\$ -	\$ -	\$ 1,500	\$ 1,000	\$ 1,000
CONSULTANTS	-	25,620	35,000	30,000	-
LEGAL	128,813	158,016	205,000	190,000	211,000
PROFESSIONAL DUES	4,240	6,552	7,000	6,000	7,000
PUBLICATIONS	6,316	5,672	15,000	15,000	15,000
PROFESSIONAL DEVELOPMENT	5,267	40	11,000	3,000	11,000
LOBBYIST	-	-	30,000	25,000	-
COMMUNITY RELATIONS	5,533	2,974	8,000	5,000	4,500
ELECTION EXPENSE	18,425	-	28,000	47,000	30,000
OPERATING	\$ 168,593	\$ 198,873	\$ 340,500	\$ 322,000	\$ 279,500
CITY COUNCIL DIVISION TOTAL	\$ 177,252	\$ 201,403	\$ 350,670	\$ 333,405	\$ 295,050

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 Actual	2021 Estimated	2022 Projected
Number of accounts payable invoices	5,829	5,651	6,000	6,000
Number of purchase orders issued	303	313	310	325
% of EFT payments processed for accounts	53%	56%	58%	60%
Number of bond issuances managed	16	5	6	7
Value of bond issuances managed	\$37.1M	\$50.0M	\$43.5M	\$20.8M
Court Work Load Indicators				
Indicators	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Number of citations filed	4,645	1,257	1,600	2,000
Number of tickets disposed	3,688	1,548	1,600	1,800
Number of warrants issued	1,522	287	400	800
Number of warrants cleared	584	345	275	450

FINANCE DEPARTMENT DIVISIONS

Finance – Provides the traditional accounting, accounts payable, payroll, cash management, financial reporting functions. (2022 Budget – \$1,063,750)

Municipal Court – Administers the city’s municipal court. (2022 Budget – \$299,150)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a satisfactory way. (2022 Budget – \$527,000)

FINANCE DEPARTMENT 2022 GOALS

- Continue to ensure that the City is financially sound while providing superior service valued by the community
- 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
- Receive the GFOA Distinguished Budget Presentation Award

FINANCE DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 6 (2021 authorized full-time employees – 6)
- Total Budget – \$1,889,900 (2021 Total Budget – \$1,847,400)

FINANCE DEPARTMENT

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
<i>Finance</i>					
Personnel	\$ 460,289	\$ 432,357	\$ 526,800	\$ 487,650	\$ 539,800
Operating	427,602	431,204	507,900	479,200	523,950
Total	\$ 910,309	\$ 865,434	\$ 1,034,700	\$ 966,850	\$ 1,063,750
<i>Municipal Court</i>					
Personnel	\$ 258,090	\$ 257,596	\$ 277,200	\$ 262,100	\$ 286,300
Operating	12,087	8,482	13,700	10,100	12,850
Total	\$ 270,177	\$ 266,078	\$ 290,900	\$ 272,200	\$ 299,150
<i>City-Wide Charges</i>					
Operating	\$ 1,697,611	\$ 468,771	\$ 521,800	\$ 495,050	\$ 527,000
Total	\$ 1,697,611	\$ 468,771	\$ 521,800	\$ 495,050	\$ 527,000
Total Department	\$ 2,878,097	\$ 1,600,284	\$ 1,847,400	\$ 1,734,100	\$ 1,889,900

Finance Department Staffing Schedule

POSITION	GRADE	2021	2022	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance</i>					
<i>Accounting</i>					
Finance Director	12	1	1	\$ 115,000	\$ 178,250
Finance Manager	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 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 328,734	\$ 302,762	\$ 366,100	\$ 345,700	\$ 380,700
PART-TIME WAGES	14,933	21,949	23,400	15,700	19,500
OVERTIME	-	208	-	-	-
LONGEVITY	374	520	800	600	900
HEALTH & DENTAL	37,093	35,455	43,300	39,400	42,300
TMRS	43,674	40,277	48,700	46,100	50,900
FICA	25,413	24,260	29,300	27,800	30,200
WORKERS COMPENSATION	574	937	500	500	500
ALLOWANCES	5,640	3,619	5,600	5,500	5,600
OTHER BENEFITS	1,271	1,011	1,600	1,400	1,700
HSA CONTRIBUTION	-	1,050	4,000	2,450	4,000
EMPLOYEE RELATIONS	2,583	309	3,500	2,500	3,500
PERSONNEL	\$ 460,289	\$ 432,357	\$ 526,800	\$ 487,650	\$ 539,800
OFFICE SUPPLIES	\$ 4,988	\$ 8,238	\$ 5,500	\$ 5,500	\$ 6,000
EQUIPMENT MAINTENANCE	-	-	500	200	500
POSTAGE & SHIPPING	1,214	1,043	1,300	1,500	1,300
CONSULTANTS	-	-	-	12,000	-
EQUIPMENT LEASE/RENTAL	5,708	4,887	4,500	2,500	2,500
PROFESSIONAL DUES	1,489	1,910	1,600	1,500	1,900
PUBLICATIONS	2,046	2,081	2,500	2,000	2,500
PROFESSIONAL DEVELOPMENT	3,157	3,489	11,000	5,000	8,750
OTHER CONTRACTED SERVICES	272,000	266,256	332,000	300,000	340,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	137,000	143,300	149,000	149,000	160,500
OPERATING	\$ 427,602	\$ 431,204	\$ 507,900	\$ 479,200	\$ 523,950
FURNITURE & EQUIP <\$5000	-	-	-	-	-
FURNITURE & FIXTURES	\$ 19,818	\$ 1,873	\$ -	\$ -	\$ -
OTHER CONSTRUCTION COSTS	2,600	-	-	-	-
CAPITAL	\$ 22,418	\$ 1,873	\$ -	\$ -	\$ -
FINANCE DIVISION TOTAL	\$ 910,309	\$ 865,434	\$ 1,034,700	\$ 966,850	\$ 1,063,750

FINANCE DEPARTMENT

Municipal Court Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 128,319	\$ 133,573	\$ 137,000	\$ 131,700	\$ 137,900
PART-TIME WAGES	63,230	58,901	70,400	64,700	74,100
OVERTIME	10,788	4,498	8,000	5,000	8,000
LONGEVITY	2,920	3,040	3,200	3,200	3,300
HEALTH & DENTAL	17,695	17,717	17,800	19,400	22,000
TMRS	18,612	18,561	19,400	18,400	19,600
FICA	15,133	14,649	16,400	14,800	16,400
WORKERS COMPENSATION	367	516	300	300	300
OTHER BENEFITS	651	516	700	600	700
HSA CONTRIBUTION	375	5,625	4,000	4,000	4,000
PERSONNEL	\$ 258,090	\$ 257,596	\$ 277,200	\$ 262,100	\$ 286,300
OFFICE SUPPLIES	\$ 1,693	\$ 2,089	\$ 3,000	\$ 2,000	\$ 2,000
POSTAGE & SHIPPING	794	844	1,000	1,000	1,000
PROFESSIONAL DUES	510	505	600	600	750
PUBLICATIONS	796	-	600	-	600
PROFESSIONAL DEVELOPMENT	4,618	1,370	4,000	2,500	4,000
CREDIT CARD FEES	210	382	500	500	500
OTHER CONTRACTED SERVICES	3,466	3,292	4,000	3,500	4,000
OPERATING	\$ 12,087	\$ 8,482	\$ 13,700	\$ 10,100	\$ 12,850
MUNICIPAL COURT DIVISION TOTAL	\$ 270,177	\$ 266,078	\$ 290,900	\$ 272,200	\$ 299,150

FINANCE DEPARTMENT

City-Wide Division Budget Detail by Line Item

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
RETIREE BENEFITS	\$ 188,600	\$ 94,400	\$ 98,300	\$ 94,400	\$ 98,800
OTHER BENEFITS	348,300	-	-	-	-
HSA CONTRIBUTION	1,375	6,625	5,500	5,250	6,000
BUILDINGS & GROUNDS MAINTENANCE	2,500	-	-	-	-
ELECTRIC SERVICE	149,294	91,770	115,000	100,000	100,000
STREET LIGHTING - ELECTRIC SERVICE	117,915	53,246	75,000	70,000	75,000
NATURAL GAS SERVICE	3,080	2,305	3,000	3,000	3,000
OTHER CONTRACTED SERVICES	-	11,855	-	3,000	-
GENERAL LIABILITY INSURANCE	8,330	8,976	10,000	9,000	10,100
ERRORS & OMISSIONS	16,450	16,496	18,000	17,000	22,200
CRIME COVERAGE FIDELITY	2,907	3,124	3,200	3,200	3,200
AUTO LIABILITY	38,192	39,808	42,000	41,000	46,200
AUTO PHYSICAL DAMAGE	29,529	33,144	30,000	30,000	30,000
UNDERGROUND STORAGE LIABILITY	500	500	800	500	800
REAL & PERSONAL PROPERTY DEDUCTIBLE	99,907 1,180	104,910 (290)	111,000 10,000	107,000 10,000	121,500 10,000
PROPERTY TAXES	11,288	1,758	-	-	-
BAD DEBT EXPENSE	-	145	-	1,700	200
LAND ACQUISITION	678,263	-	-	-	-
CITY-WIDE DIVISION TOTAL	\$ 1,697,611	\$ 468,771	\$ 521,800	\$ 495,050	\$ 527,000

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 Actual	2021 Estimated	2022 Projected
Response Times				
<i>On Scene</i>	4:32	4:16	4:30	4:26
<i>Complete</i>	17:51	18:31	20:16	18:52
Incident/Supplement Reports	772	707	661	713
House Watches	1,289	550	889	909
Phone Calls				
<i>Incoming/Outgoing 911</i>	18,299	18,915	17,639	18,261
<i>Non-Emergency Incoming</i>	33,064	19,598	23,344	25,335
<i>Non-Emergency Outgoing</i>	12,228	10,877	17,256	13,454
Number of Direct Link Subscribers	196	199	160	185
Number of Enhanced Sign-ups	N/A	41	70	5
Property Evidence and Submissions				
<i>Cases with Submission</i>	307	190	216	238
<i>Tagged Items</i>	761	684	948	798
Animal Control				
Number of Barking Dog Complaints	1	4	12	12
Number of Dog at Large Reports	4	27	30	30

POLICE DEPARTMENT DIVISIONS

Patrol – Provides patrol, enforcement and investigative services. (2022 Budget – \$4,557,200)

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. (2022 Budget – \$1,003,550)

POLICE DEPARTMENT 2022 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.
- Complete the Virtual Gate project.
- Full police staffing for Officers and Dispatchers.

POLICE DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 39 (2021 authorized full-time employees – 38)
- Total Budget – \$5,560,750 (2020 Total Budget – \$5,531,200)

POLICE DEPARTMENT

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
<i>Patrol</i>					
Personnel	\$ 3,026,550	\$ 3,130,692	\$ 3,388,000	\$ 3,131,450	\$ 3,459,200
Operating	817,541	867,311	1,229,300	951,100	1,098,000
Capital	-	27,716	-	-	-
Total	\$ 3,844,091	\$ 4,025,719	\$ 4,617,300	\$ 4,082,550	\$ 4,557,200
<i>Support Services</i>					
Personnel	\$ 696,079	\$ 711,784	\$ 911,100	\$ 865,700	\$ 998,050
Operating	914	58	2,800	1,000	5,500
Total	\$ 696,993	\$ 711,842	\$ 913,900	\$ 866,700	\$ 1,003,550
Total Department	\$ 4,541,084	\$ 4,737,561	\$ 5,531,200	\$ 4,949,250	\$ 5,560,750

Police Department Staffing Schedule

POSITION	GRADE	2021	2022	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	0	\$ 104,650	\$ 151,743
Patrol Lieutenant	P3	0	2	\$ 97,500	\$ 126,750
Police Sergeant	P2	6	5	\$ 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>					
Animal Control & Parking Enforcement	4	0	1	\$ 42,592	\$ 61,758
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	\$ 51,000
Total Police Department		38	39		

POLICE DEPARTMENT

Patrol Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 1,944,842	\$ 2,016,890	\$ 2,228,900	\$ 2,098,900	\$ 2,306,400
OVERTIME	286,215	303,448	245,000	245,000	250,000
LONGEVITY	11,215	11,996	14,100	12,100	13,600
HEALTH & DENTAL	264,162	231,779	317,300	227,600	283,700
TMRS	294,400	306,516	326,900	312,400	339,500
FICA	165,387	171,262	181,800	169,900	189,500
WORKERS COMPENSATION	36,639	54,607	32,000	31,400	34,300
ALLOWANCES	7,680	7,488	7,700	6,800	8,600
OTHER BENEFITS	10,703	9,503	14,800	12,500	14,100
HSA CONTRIBUTION	1,875	15,900	16,000	13,350	16,000
EMPLOYEE RELATIONS	3,432	1,302	3,500	1,500	3,500
PERSONNEL	\$ 3,026,550	\$ 3,130,692	\$ 3,388,000	\$ 3,131,450	\$ 3,459,200
OFFICE SUPPLIES	\$ 9,494	\$ 10,373	\$ 8,600	\$ 8,600	\$ 8,600
APPREHENSION & JAILING	1,861	861	1,400	1,400	1,400
OPERATING SUPPLIES	17,240	60,327	53,800	53,800	45,000
FUEL	35,968	23,027	42,000	35,000	40,000
EQUIPMENT MAINTENANCE	-	1,128	2,300	2,300	2,300
VEHICLE MAINTENANCE	36,557	29,499	27,500	27,500	25,000
POSTAGE & SHIPPING	1,190	894	2,000	2,000	10,000
CONSULTANTS	1,857	6,411	6,000	6,000	-
EQUIPMENT LEASE/RENTAL	7,581	6,560	7,700	5,000	4,700
PROFESSIONAL DUES	4,708	2,222	3,500	4,000	3,500
PUBLICATIONS	7,391	3,863	-	-	-
PROFESSIONAL DEVELOPMENT	23,696	7,372	36,500	20,000	36,500
OTHER CONTRACTED SERVICES	-	1,903	272,500	25,000	75,500
LAW ENFORCEMENT LIABILITY	15,054	14,433	17,000	17,000	23,000
COMMUNITY RELATIONS	1,045	7,937	26,000	21,000	40,000
TRANSFER TO ASSET REPLACEMENT FUND	-	-	10,500	10,500	10,500
TRANSFER TO VEHICLE REPLACEMENT FUND	104,000	108,500	121,000	121,000	118,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	549,900	582,000	591,000	591,000	654,000
OPERATING	\$ 817,541	\$ 867,311	\$ 1,229,300	\$ 951,100	\$ 1,098,000
OTHER EQUIPMENT	\$ -	\$ 27,716	\$ -	\$ -	\$ -
CAPITAL	\$ -	\$ 27,716	\$ -	\$ -	\$ -
PATROL DIVISION TOTAL	\$ 3,844,091	\$ 4,025,719	\$ 4,617,300	\$ 4,082,550	\$ 4,557,200

POLICE DEPARTMENT

Support Services Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 422,973	\$ 449,871	\$ 575,300	\$ 568,100	\$ 642,300
OVERTIME	88,938	88,576	80,000	81,700	85,000
LONGEVITY	4,586	4,670	5,300	5,300	6,000
HEALTH & DENTAL	69,929	53,659	107,800	66,600	104,200
TMRS	67,389	71,209	86,300	88,200	96,400
FICA	38,473	40,862	48,100	50,700	54,700
WORKERS COMPENSATION	888	1,360	900	900	1,000
ALLOWANCES	-	-	-	-	900
OTHER BENEFITS	2,280	1,578	2,900	2,700	3,050
HSA CONTRIBUTION	625	-	4,500	1,500	4,500
PERSONNEL	\$ 696,079	\$ 711,784	\$ 911,100	\$ 865,700	\$ 998,050
PROFESSIONAL DEVELOPMENT	\$ 914	\$ 58	\$ 2,800	\$ 1,000	\$ 3,000
OPERATING SUPPLIES	-	-	-	-	2,500
OPERATING	\$ 914	\$ 58	\$ 2,800	\$ 1,000	\$ 5,500
SUPPORT SERVICES DIVISION TOTAL	\$ 696,993	\$ 711,842	\$ 913,900	\$ 866,700	\$ 1,003,550

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 Actual	2021 Estimated	2022 Projected
Total Responses	1,276	1,171	1,400	1,300
Medic Calls	716	706	706	750
Engine Calls	608	701	900	750
Response Time Average	4:41	5:01	5:11	5:00
Turn-Out Time Average	1:14	1:33	1:40	1:30
Fire Code Inspections performed	96	63	148	75
Mutual Aid provided to Bellaire	158	106	180	180
Mutual Aid received from Bellaire	24	13	35	30
Total EMS Transports	362	344	375	350
Southside Place 911 EMS Calls	87	93	85	85
Average Annual Required Training Hours	128	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 2022 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 (2021 authorized full-time employees – 23)
- Total Budget – \$3,952,300 (2021 Total Budget – \$3,850,000)

FIRE DEPARTMENT

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
<i>Fire</i>					
Personnel	\$ 2,911,648	\$ 3,041,823	\$ 3,192,000	\$ 2,976,700	\$ 3,218,400
Operating	592,013	614,796	649,800	643,500	701,600
Capital	43,288	53,818	8,200	16,000	32,300
Total	\$ 3,546,949	\$ 3,710,437	\$ 3,850,000	\$ 3,636,200	\$ 3,952,300
Total Department	\$ 3,546,949	\$ 3,710,437	\$ 3,850,000	\$ 3,636,200	\$ 3,952,300

Fire Department Staffing Schedule

POSITION	GRADE	2021	2022	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	\$ 81,250
Total Fire Department		23	23		

FIRE DEPARTMENT

Fire Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 1,818,126	\$ 2,028,076	\$ 2,084,400	\$ 1,983,300	\$ 2,143,500
OVERTIME	279,804	178,549	245,000	220,000	220,000
LONGEVITY	12,880	12,488	13,600	12,600	13,500
HEALTH & DENTAL	309,435	249,389	276,400	224,300	256,700
TMRS	277,824	291,750	307,100	291,400	313,300
FICA	155,635	162,885	173,700	163,500	176,900
WORKERS COMPENSATION	27,448	55,180	27,100	32,900	29,900
ALLOWANCES	8,880	8,658	8,900	8,700	8,900
OTHER BENEFITS	11,589	9,036	12,800	11,400	12,200
HSA CONTRIBUTION	6,875	45,150	40,000	25,600	40,000
EMPLOYEE RELATIONS	3,152	662	3,000	3,000	3,500
PERSONNEL	\$ 2,911,648	\$ 3,041,823	\$ 3,192,000	\$ 2,976,700	\$ 3,218,400
OFFICE SUPPLIES	\$ 1,840	\$ 2,196	\$ 3,000	\$ 3,000	\$ 3,000
OPERATING SUPPLIES	48,415	61,639	28,000	33,000	33,000
EMS SUPPLIES	-	-	28,000	28,000	30,000
FUEL	8,838	5,041	10,000	8,000	10,000
EQUIPMENT MAINTENANCE	13,387	11,216	19,000	16,000	28,200
VEHICLE MAINTENANCE	33,724	40,931	45,000	45,000	45,000
POSTAGE & SHIPPING	106	320	500	500	500
PROFESSIONAL DUES	5,735	4,876	5,000	5,000	6,500
PUBLICATIONS	2,055	1,521	2,000	2,000	2,000
PROFESSIONAL DEVELOPMENT	33,059	28,825	44,500	44,500	44,500
OTHER CONTRACTED SERVICES	30,967	28,832	43,300	37,000	43,100
COMMUNITY RELATIONS	4,587	3,500	4,000	4,000	5,000
TRANSFER TO VEHICLE REPLACEMENT FUND	168,000	167,000	145,000	145,000	144,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	222,700	231,400	239,600	239,600	263,300
TRANSFER TO ASSET REPLACEMENT FUND	18,600	27,500	32,900	32,900	43,500
OPERATING	\$ 592,013	\$ 614,796	\$ 649,800	\$ 643,500	\$ 701,600
FURNITURE & EQUIP <\$5000	\$ 1,062	\$ 673	\$ 3,200	\$ 4,000	\$ -
OTHER EQUIPMENT	42,225	43,245	5,000	5,000	32,300
OTHER CONSTRUCTION COSTS	-	9,900	-	7,000	-
CAPITAL	\$ 43,288	\$ 53,818	\$ 8,200	\$ 16,000	\$ 32,300
FIRE DIVISION TOTAL	\$ 3,546,949	\$ 3,710,437	\$ 3,850,000	\$ 3,636,200	\$ 3,952,300

PUBLIC WORKS DEPARTMENT

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

- Permits
- Inspections
- Planning & Land Use
- Code Enforcement
- Animal Control
- Storm Water Drainage
- Traffic Control
- Fleet Maintenance
- Facility Maintenance
- Engineering
- Capital Improvement Project
- Streets & Sidewalks
- Contract Administration
- Project Management
- 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. (2022 Budget – \$605,900)

Public Works Administration Work Load Indicators				
Indicators	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Number of Community Improvement Projects (CIP) Managed	22	21	15	15
Value of Community Improvement Projects (CIP) Managed	\$40 million	\$35 million	\$40 million	\$24 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. (2022 Budget – \$905,900)

Public Works Community Development Work Load Indicators				
Indicators	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Number of Inspections performed	7,484	7,258	7,500	7,500
Number of Inspections-Southside Place	579	460	500	500
Number of Permits issued	3,057	3,137	3,400	3,400
Number of Pet Licenses issued	98	76	75	75

Streets & Drainage – Maintains the City’s streets, sidewalks, and storm water drainage systems.
(2022 Budget – \$521,300)

Public Works Streets and Drainage Work Load Indicators				
Indicators	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Storm Sewer Video Inspection performed (linear feet)	6,000'	30,067'	18,000'	15,000'

Facilities Management – Maintains and oversees the City’s buildings and related equipment.
(2022 Budget – \$1,068,800)

Public Works Facilities Work Load Indicators				
Indicators	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
City Building inspections performed	210	790	804	838
Number of Facility Work Orders completed	1,000	1,074	1,150	1,150
City Facility Square Foot Maintained	120,000	123,000	123,000	123,000

General Services – Provide the maintenance to all the City’s vehicles and equipment, as well as ensure the proper installation and maintenance of all traffic signals, street signs, and pavement markings. (2022 Budget – \$561,900)

Public Works General Services Work Load Indicators				
Indicators	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Number of Traffic Signals Maintained (traffic and pedestrian signals)	94	94	94	94
Number of Fleet Maintained (vehicles, equip, trailers)	85	90	85	85
Number of Fleet Work Orders completed	519	328	400	400
Number of Street Signs Maintained	2,656	2,656	2,656	2,700

PUBLIC WORKS DEPARTMENT 2022 GOALS

Administration

- Work with TXDOT and selected contractor to ensure the drainage and roadway construction reaches 80% completion milestone by the end of 2022.
- 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

- Continue to work with City Boards and Commissions to evaluate and make the necessary revisions to the City's Code of Ordinances per Council and/or staff direction.
- Complete an audit on all open and/or expired permits and work with contractors and property owners to ensure inspections are completed and permits are closed.
- Review the Tree Ordinance with the Urban Forester to identify any changes or revisions needed.
- Identify deficiencies in the processes and procedures of Code Enforcement to work towards attaining a minimum of 90% compliance with reported issues the first year.

Street & Drainage

- Complete design of paving and drainage improvements in the East and West areas as outlined in preliminary engineering studies.
- Proactively identify and schedule repairs to street ponding locations around the City.
- Pursue a completion rate of 30% of sidewalks identified in condition assessment the first year.
- Complete the street pavement assessment and develop plan for replacement within the 5-Year CIP.
- Pursue the remaining 50% completion rate in televising the City's storm sewer system.
- Schedule the cleaning of at least 30% of the City's storm sewer system.
- Explore partnership with Harris County Clear Water, Clear Choice Program for storm water discharge.
- Continue to actively pursue alternate funding sources and programs for future infrastructure projects.

Facilities Management

- Complete LED upgrades at the Rec. Center by Fall 2022.
- Maintain a 1-2 day average completion rate for work orders received.
- Develop a comprehensive preventative maintenance program for mechanical equipment in Parks and Recreation.
- Continue employee development through technical, management and leadership training.

General Services

- Develop a Project Charter to identify the project, objectives and important stakeholders.
- Coordinate and complete the installation of new traffic signals on Wesleyan.
- 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 – 20 (2021 authorized full-time employees – 20)
- Total Budget – \$3,663,800 (2021 Total Budget – \$3,621,050)

PUBLIC WORKS DEPARTMENT

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
<i>Public Works Administration</i>					
Personnel	\$ 44,363	\$ 159,965	\$ 400,600	\$ 364,200	\$ 400,200
Operating	203,410	169,288	217,600	220,100	205,700
Total	\$ 247,773	\$ 329,253	\$ 618,200	\$ 584,300	\$ 605,900
<i>Community Development *</i>					
Personnel	\$ 481,614	\$ 618,575	\$ 639,100	\$ 606,200	\$ 656,600
Operating	70,422	125,167	156,800	143,600	249,300
Capital	-	-	-	30,000	-
Total	\$ 552,035	\$ 743,742	\$ 795,900	\$ 779,800	\$ 905,900
<i>Streets & Drainage</i>					
Personnel	\$ 73,545	\$ 79,387	\$ 133,000	\$ 128,500	\$ 135,100
Operating	274,409	416,974	434,600	433,100	386,200
Capital	2,966	-	-	-	-
Total	\$ 350,920	\$ 496,360	\$ 567,600	\$ 561,600	\$ 521,300
<i>Facilities Maintenance</i>					
Personnel	\$ 179,084	\$ 247,501	\$ 257,500	\$ 242,700	\$ 258,600
Operating	646,478	666,667	663,600	674,800	716,000
Capital	26,004	145,478	97,000	97,000	94,200
Total	\$ 851,566	\$ 1,059,646	\$ 1,018,100	\$ 1,014,500	\$ 1,068,800
<i>General Services</i>					
Personnel	\$ 436,721	\$ 454,438	\$ 333,300	\$ 336,300	\$ 341,300
Operating	222,259	185,956	215,950	204,700	215,600
Capital	15,084	8,272	72,000	55,000	5,000
Total	\$ 674,064	\$ 648,666	\$ 621,250	\$ 596,000	\$ 561,900
<i>Planning *</i>					
Personnel	\$ 193,664	\$ -	\$ -	\$ -	\$ -
Operating	122,647	-	-	-	-
Total	\$ 316,311	\$ -	\$ -	\$ -	\$ -
Total Department	\$ 2,992,669	\$ 3,277,667	\$ 3,621,050	\$ 3,536,200	\$ 3,663,800

* Planning division has been moved to Community Development division

PUBLIC WORKS DEPARTMENT

Public Works Staffing Schedule (General Fund)

POSITION	GRADE	2021	2022	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Public Works Administration</i>					
Public Works Director	12	1	1	\$ 115,000	\$ 178,250
Assistant Director of Public Works	11	1	1	\$ 104,650	\$ 151,743
Administrative Specialist	5	1	1	\$ 49,000	\$ 71,050
<i>Community Development</i>					
Chief Building Official	10	1	1	\$ 91,000	\$ 131,950
Administrative Coordinator (PW)	6	1	1	\$ 53,900	\$ 78,155
Building Inspector	5	2	2	\$ 49,000	\$ 71,050
Code Enforcement Officer	4	1	1	\$ 42,592	\$ 61,758
Permit Technician	2	2	2	\$ 35,200	\$ 51,000
<i>Operations</i>					
Maintenance Worker III	4	1	1	\$ 42,592	\$ 61,758
Maintenance Worker I	1	1	1	\$ 32,000	\$ 46,400
<i>Facilities Maintenance</i>					
Facilities Maintenance Manager	9	1	1	\$ 71,741	\$ 104,024
Facilities Maintenance Technician	4	2	2	\$ 42,592	\$ 61,758
<i>General Services</i>					
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	\$ 51,000
<i>Total Public Works Department</i>		19	19		

PUBLIC WORKS DEPARTMENT

Public Works Administration Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 29,741	\$ 117,481	\$ 286,000	\$ 267,700	\$ 288,700
LONGEVITY	1,055	1,115	1,600	1,200	1,800
HEALTH & DENTAL	2,047	6,677	36,300	23,400	30,700
TMRS	4,248	16,390	38,600	36,300	39,200
FICA	2,449	9,518	21,700	20,100	22,100
WORKERS COMPENSATION	65	319	400	300	400
ALLOWANCES	1,760	6,669	7,700	7,700	7,700
OTHER BENEFITS	109	355	1,000	1,500	1,300
HSA CONTRIBUTION	-	-	1,500	-	1,500
EMPLOYEE RELATIONS	2,889	1,441	5,800	5,000	5,800
PERSONNEL	\$ 44,363	\$ 159,965	\$ 400,600	\$ 364,200	\$ 400,200
OFFICE SUPPLIES	\$ 4,117	\$ 3,737	\$ 4,500	\$ 4,500	\$ 4,500
OPERATING SUPPLIES	2,338	2,298	2,000	2,500	2,500
POSTAGE & SHIPPING	29	250	1,000	1,000	1,000
ELECTRIC SERVICE	6,612	3,868	6,000	4,500	6,000
CONSULTANTS	55,650	22,004	35,000	35,000	35,000
EQUIPMENT LEASE/RENTAL	6,911	6,338	7,000	3,000	3,000
PROFESSIONAL DUES	50	1,546	2,100	2,100	3,000
PROFESSIONAL DEVELOPMENT	6,464	999	7,000	6,500	10,000
CREDIT CARD FEES	11,503	13,916	12,000	20,000	-
OTHER CONTRACTED SERVICES	36,707	35,434	54,000	54,000	54,000
COMMUNITY RELATIONS	428	-	5,000	5,000	8,500
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	72,600	78,900	82,000	82,000	78,200
OPERATING	\$ 203,410	\$ 169,288	\$ 217,600	\$ 220,100	\$ 205,700
PUBLIC WORKS ADMINISTRATION					
DIVISION TOTAL	\$ 247,773	\$ 329,253	\$ 618,200	\$ 584,300	\$ 605,900

PUBLIC WORKS DEPARTMENT

Community Development Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 348,801	\$ 436,787	\$ 447,500	\$ 430,900	\$ 460,200
OVERTIME	7,737	8,981	6,500	6,500	7,000
LONGEVITY	2,889	4,035	4,500	4,500	4,900
HEALTH & DENTAL	43,661	68,345	75,100	67,200	76,100
TMRS	47,161	59,297	60,200	58,200	62,200
FICA	26,765	32,666	33,600	31,900	34,700
WORKERS COMPENSATION	939	1,721	900	900	800
ALLOWANCES	2,040	1,989	2,100	2,000	2,100
OTHER BENEFITS	1,621	1,722	2,200	2,100	2,100
HSA CONTRIBUTION	-	3,000	6,500	2,000	6,500
EMPLOYEE RELATIONS	-	32	-	-	-
PERSONNEL	\$ 481,614	\$ 618,575	\$ 639,100	\$ 606,200	\$ 656,600
OFFICE SUPPLIES	\$ 151	\$ 1,955	\$ -	\$ -	\$ -
OPERATING SUPPLIES	2,969	4,276	6,800	6,500	6,800
FUEL	1,006	2,457	4,000	3,000	3,000
VEHICLE MAINTENANCE	3,436	3,230	2,000	2,000	2,500
POSTAGE & SHIPPING	209	1,101	3,500	3,000	3,500
SURFACE WATER	-	-	1,000	-	-
EQUIPMENT LEASE/RENTAL	1,468	1,418	1,500	1,200	1,500
PROFESSIONAL DUES	490	1,205	900	900	1,200
PUBLICATIONS	435	301	2,000	1,800	500
PROFESSIONAL DEVELOPMENT	6,365	4,389	7,900	4,700	8,100
CREDIT CARD FEES	-	-	-	-	20,000
OTHER CONTRACTED SERVICES	48,061	92,835	106,700	100,000	181,700
COMMUNITY RELATIONS	831	-	8,500	8,500	8,500
TRANSFER TO VEHICLE REPLACEMENT FUND	5,000	5,000	12,000	12,000	12,000
TRANSFER TO ASSET REPLACEMENT FUND	-	7,000	-	-	-
OPERATING	\$ 70,422	\$ 125,167	\$ 156,800	\$ 143,600	\$ 249,300
AUTOMOBILES	\$ -	\$ -	\$ -	\$ 30,000	\$ -
CAPITAL	\$ -	\$ -	\$ -	\$ 30,000	\$ -
COMMUNITY DEVELOPMENT DIVISION	\$ 552,035	\$ 743,742	\$ 795,900	\$ 779,800	\$ 905,900

PUBLIC WORKS DEPARTMENT

Streets & Drainage Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 41,309	\$ 49,358	\$ 75,800	\$ 75,600	\$ 77,500
ON CALL	1,770	1,710	3,300	3,000	3,000
OVERTIME	8,863	2,033	8,000	8,000	8,000
LONGEVITY	440	500	700	700	800
HEALTH & DENTAL	8,652	10,724	24,300	21,800	24,700
TMRS	6,832	7,366	11,500	10,600	11,700
FICA	3,935	3,952	6,100	5,900	6,300
WORKERS COMPENSATION	1,123	1,774	1,300	1,300	1,200
OTHER BENEFITS	246	170	500	400	400
HSA CONTRIBUTION	375	1,800	1,500	1,200	1,500
PERSONNEL	\$ 73,545	\$ 79,387	\$ 133,000	\$ 128,500	\$ 135,100
OPERATING SUPPLIES	\$ 3,992	\$ 1,548	\$ 2,200	\$ 2,200	\$ 2,200
FUEL	2,701	2,201	3,000	2,500	4,000
EQUIPMENT MAINTENANCE	65	54	1,000	500	1,000
VEHICLE MAINTENANCE	420	-	-	-	-
DRAINAGE MAINTENANCE	27,254	46,576	43,000	43,000	146,000
STREET MAINTENANCE	110,761	179,489	205,000	205,000	155,000
TRAFFIC CONTROL MAINTENANCE	774	-	1,000	1,000	1,000
PROFESSIONAL DEVELOPMENT	600	-	-	-	-
OTHER CONTRACTED SERVICES	13,343	32,305	45,000	45,000	45,000
COMMUNITY RELATIONS	-	-	1,500	1,000	-
TRANSFER TO VEHICLE REPLACEMENT FUND	8,000	8,000	8,000	8,000	8,000
TRANSFER TO ASSET REPLACEMENT FUND	106,500	146,800	124,900	124,900	24,000
OPERATING	\$ 274,409	\$ 416,974	\$ 434,600	\$ 433,100	\$ 386,200
OTHER EQUIPMENT	\$ 2,966	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ 2,966	\$ -	\$ -	\$ -	\$ -
STREETS & DRAINAGE DIVISION TOTAL	\$ 350,920	\$ 496,360	\$ 567,600	\$ 561,600	\$ 521,300

PUBLIC WORKS DEPARTMENT

Facility Maintenance Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 118,445	\$ 162,446	\$ 170,700	\$ 163,200	\$ 175,300
ON CALL	2,775	4,884	5,500	5,500	5,500
OVERTIME	1,681	3,567	3,000	3,000	3,000
LONGEVITY	345	465	700	700	900
HEALTH & DENTAL	25,372	27,204	30,500	24,100	25,300
TMRS	16,191	22,561	23,600	23,500	24,300
FICA	9,056	12,714	13,300	13,300	13,900
WORKERS COMPENSATION	2,765	5,598	3,000	3,400	3,200
ALLOWANCES	840	819	900	800	900
OTHER BENEFITS	614	642	800	800	800
HSA CONTRIBUTION	1,000	6,600	5,500	4,400	5,500
PERSONNEL	\$ 179,084	\$ 247,501	\$ 257,500	\$ 242,700	\$ 258,600
OPERATING SUPPLIES	\$ 1,689	\$ 2,955	\$ 5,000	\$ 5,000	\$ 5,500
FUEL	1,032	790	2,000	1,500	1,500
EMERGENCY GENERATOR FUEL	1,739	4,401	3,700	20,000	5,000
EQUIPMENT MAINTENANCE	71,931	67,819	77,300	77,000	86,800
VEHICLE MAINTENANCE	3,099	6,593	6,000	5,000	6,000
BUILDING & GROUNDS MAINTENANCE	47,864	47,267	55,000	55,000	61,700
PROFESSIONAL DUES	410	563	1,000	1,200	1,200
PROFESSIONAL DEVELOPMENT	3,785	866	7,000	3,500	8,500
OTHER CONTRACTED SERVICES	310,729	298,659	302,000	302,000	327,600
TRANSFER TO VEHICLE REPLACEMENT FUND	8,000	31,855	12,000	12,000	13,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	22,800	26,100	27,100	27,100	25,200
TRANSFER TO ASSET REPLACEMENT FUND	173,400	178,800	165,500	165,500	174,000
OPERATING	\$ 646,478	\$ 666,667	\$ 663,600	\$ 674,800	\$ 716,000
OTHER EQUIPMENT	\$ -	\$ 84,484	\$ 45,500	\$ 45,500	\$ 28,000
OTHER CONSTRUCTION COSTS	26,004	60,995	51,500	51,500	66,200
CAPITAL	\$ 26,004	\$ 145,478	\$ 97,000	\$ 97,000	\$ 94,200
FACILITY MAINTENANCE TOTAL	\$ 851,566	\$ 1,059,646	\$ 1,018,100	\$ 1,014,500	\$ 1,068,800

PUBLIC WORKS DEPARTMENT

General Services Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 290,154	\$ 296,661	\$ 211,500	\$ 210,700	\$ 216,300
ON CALL	10,155	10,563	11,000	11,000	11,000
OVERTIME	11,329	14,748	8,500	15,000	10,000
LONGEVITY	2,290	2,890	2,800	3,200	3,000
HEALTH & DENTAL	48,646	48,807	42,800	38,200	43,400
TMRS	41,213	42,656	30,600	31,800	31,600
FICA	23,217	23,786	16,900	17,700	17,500
WORKERS COMPENSATION	5,813	8,946	4,200	5,300	4,500
ALLOWANCES	1,700	749	1,000	-	-
OTHER BENEFITS	1,456	1,032	1,000	1,000	1,000
HSA CONTRIBUTION	750	3,600	3,000	2,400	3,000
PERSONNEL	\$ 436,721	\$ 454,438	\$ 333,300	\$ 336,300	\$ 341,300
OPERATING SUPPLIES	\$ 11,900	\$ 13,641	\$ 12,300	\$ 12,300	\$ 13,600
FUEL	6,752	4,048	7,000	5,000	7,000
EQUIPMENT MAINTENANCE	1,001	-	5,000	2,500	5,000
VEHICLE MAINTENANCE	7,877	15,992	9,000	15,000	12,000
TRAFFIC CONTROL MAINTENANCE	24,977	18,393	23,000	23,000	23,000
ELECTRIC SERVICE	5,168	3,099	5,000	4,000	5,000
NATURAL GAS SERVICE	829	787	900	1,000	1,000
EQUIPMENT LEASE/RENTAL	273	266	300	700	700
PROFESSIONAL DUES	2,603	560	2,200	1,900	1,900
PUBLICATIONS	950	950	950	1,000	1,000
PROFESSIONAL DEVELOPMENT	9,721	603	8,000	6,000	9,000
OTHER CONTRACTED SERVICES	32,787	18,252	30,000	20,000	30,000
COMMUNITY RELATIONS	3,720	(373)	2,000	2,000	-
TRANSFER TO VEHICLE REPLACEMENT FUND	28,000	28,000	28,000	28,000	29,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	30,000	30,200	31,300	31,300	26,400
TRANSFER TO ASSET REPLACEMENT FUND	55,700	51,500	51,000	51,000	51,000
OPERATING	\$ 222,259	\$ 185,956	\$ 215,950	\$ 204,700	\$ 215,600
OTHER EQUIPMENT	\$ 8,740	\$ 8,272	\$ 60,000	\$ 50,000	\$ -
CONSTRUCTION COSTS	6,344	-	12,000	5,000	5,000
CAPITAL	\$ 15,084	\$ 8,272	\$ 72,000	\$ 55,000	\$ 5,000
GENERAL SERVICES DIVISION TOTAL	\$ 674,064	\$ 648,666	\$ 621,250	\$ 596,000	\$ 561,900

PUBLIC WORKS DEPARTMENT

Planning Division Line Item Budget *

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 145,447	\$ -	\$ -	\$ -	\$ -
OVERTIME	133	-	-	-	-
LONGEVITY	1,832	-	-	-	-
HEALTH & DENTAL	13,518	-	-	-	-
TMRS	19,364	-	-	-	-
FICA	11,135	-	-	-	-
WORKERS COMPENSATION	425	-	-	-	-
ALLOWANCES	1,050	-	-	-	-
OTHER BENEFITS	761	-	-	-	-
PERSONNEL	\$ 193,664	\$ -	\$ -	\$ -	\$ -
OPERATING SUPPLIES	\$ 1,045	\$ -	\$ -	\$ -	\$ -
FUEL	1,576	-	-	-	-
VEHICLE MAINTENANCE	3,107	-	-	-	-
COMMUNICATION	2,263	-	-	-	-
SURFACE WATER	121	-	-	-	-
CONSULTANTS	12,900	-	-	-	-
PROFESSIONAL DUES	431	-	-	-	-
TRAVEL & TRAINING	700	-	-	-	-
OTHER CONTRACTED SERVICES	94,616	-	-	-	-
COMMUNITY RELATIONS	588	-	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	5,300	-	-	-	-
OPERATING	\$ 122,647	\$ -	\$ -	\$ -	\$ -
PLANNING DIVISION TOTAL	\$ 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. (2022 Budget – \$576,300)

Parks Administration Work Load Indicators				
Indicators	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Total numbers of social media posts	120	160	140	240

Senior Services – Provides transportation, leisure and social services for the senior citizens of West University Place. (2022 Budget – \$455,800)

Senior Services Work Load Indicators				
Indicators	2019 Actual	2020 Actual	2022 Estimated	2022 Projected
Senior Classes, Trips, Lectures, and Misc. Activities Participant Numbers	6,236	3,616	4,300	3,500

Recreation Center – Operation of the pool and recreation facilities at the West University Place Recreation Center and special events. (2022 Budget – \$2,132,400)

Recreation Center Work Load Indicators				
Indicators	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Recreation Classes and Camps Participation Numbers	8,530	7,501	3,095	4,643
Recreation Center Membership Totals	3,395	1,896	1,704	2,556
Community Building and Scout House Rentals	333	156	156	156
Pavilion Rentals	78	25	20	75
Special Events Offered	19	2	4	18

Parks Maintenance – Maintains the City’s parks and landscaping. (2022 Budget – \$689,100)

Parks Maintenance Work Load Indicators				
Indicators	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Park and ROW Acreage Maintained	29.14	29.14	29.14	29.14

Colonial Park Pool – Operation of the pool at Colonial Park. (2022 Budget – \$480,400)

Colonial Park Pool Work Load Indicators				
Indicators	2019 Actual	2020 Actual	2021 Estimated	2022 Projected
Colonial Park Pool Membership Totals	3,357	1,611	2,700	2,900
Colonial Park Pool Rentals	82	0	40	70

PARKS AND RECREATION DEPARTMENT 2022 GOALS

- Revitalize Senior and Recreation program participation
- Recuperate memberships lost during pandemic
- Complete Park Improvement planning phase and development for Judson Park
- Implement Pickleball play in selected parks
- Renew HISD long-term Scout House Lease Agreement
- Establish for-profit trainers and instructors policy for park use
- Complete park improvement planning phase and development for Edloe Pathway Project
- Complete planning phase for Wier Park

PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 12 (2021 authorized full-time employees – 12)
- Total Budget – \$4,334,000 (2020 Total Budget – \$4,113,450)

PARKS & RECREATION DEPARTMENT

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
<i>P&R Administration</i>					
Personnel	\$ 367,194	\$ 384,043	\$ 389,500	\$ 378,200	\$ 399,900
Operating	205,924	55,227	75,400	114,300	176,400
Capital	1,692	-	-	2,400	-
Total	\$ 574,809	\$ 439,270	\$ 464,900	\$ 494,900	\$ 576,300
<i>Senior Services</i>					
Personnel	\$ 233,594	\$ 212,799	\$ 252,600	\$ 213,750	\$ 265,800
Operating	166,398	116,654	201,900	141,200	190,000
Capital	-	1,078	-	6,100	-
Total	\$ 399,991	\$ 330,532	\$ 454,500	\$ 361,050	\$ 455,800
<i>Recreation Center</i>					
Personnel	\$ 758,513	\$ 674,638	\$ 808,600	\$ 743,770	\$ 863,600
Operating	1,290,815	654,297	1,224,850	1,040,700	1,239,800
Capital	290	8,275	32,000	45,500	29,000
Total	\$ 2,049,618	\$ 1,337,210	\$ 2,065,450	\$ 1,829,970	\$ 2,132,400
<i>Parks Maintenance</i>					
Personnel	\$ 211,699	\$ 218,406	\$ 225,800	\$ 213,120	\$ 230,400
Operating	386,982	341,750	423,100	426,500	418,700
Capital	-	-	-	136,000	40,000
Total	\$ 598,681	\$ 560,156	\$ 648,900	\$ 775,620	\$ 689,100
<i>Colonial Park</i>					
Personnel	\$ 192,059	\$ 159,153	\$ 222,600	\$ 194,500	\$ 223,800
Operating	257,603	214,301	245,100	241,000	251,600
Capital	-	-	12,000	11,800	5,000
Total	\$ 449,662	\$ 373,454	\$ 479,700	\$ 447,300	\$ 480,400
Total Department	\$ 4,072,762	\$ 3,040,622	\$ 4,113,450	\$ 3,908,840	\$ 4,334,000

Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2021	2022	SALARY RANGE	
		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
Recreation Operations Supervisor	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 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 257,793	\$ 271,916	\$ 273,600	\$ 268,800	\$ 281,500
LONGEVITY	3,205	3,385	3,600	3,600	3,800
HEALTH & DENTAL	40,324	36,232	39,800	35,800	40,500
TMRS	35,236	37,247	37,400	36,800	38,600
FICA	19,097	20,326	20,700	19,900	21,400
WORKERS COMPENSATION	491	724	400	400	400
ALLOWANCES	8,880	8,658	9,200	8,700	8,900
OTHER BENEFITS	1,208	948	1,300	1,200	1,300
HSA CONTRIBUTION	-	3,625	2,500	2,000	2,500
EMPLOYEE RELATIONS	959	983	1,000	1,000	1,000
PERSONNEL	\$ 367,194	\$ 384,043	\$ 389,500	\$ 378,200	\$ 399,900
OFFICE SUPPLIES	\$ 970	\$ 97	\$ 1,000	\$ 1,000	\$ 1,000
OPERATING SUPPLIES	2,817	2,117	3,000	3,000	3,000
SWIMMING POOL MAINTENANCE	(179)	(600)	-	-	-
POSTAGE & SHIPPING	23,120	16,591	26,000	26,000	5,000
ELECTRIC SERVICE	11,893	-	-	-	-
NATURAL GAS SERVICE	876	203	-	300	300
EQUIPMENT LEASE/RENTAL	4,214	2,944	4,000	2,100	2,100
PROFESSIONAL DUES	1,817	2,466	2,600	2,600	2,600
PROFESSIONAL DEVELOPMENT	4,061	1,029	6,000	5,000	7,500
YOUTH SPORTS	125,000	-	-	40,000	100,000
COMMUNITY RELATIONS	4,436	2,897	4,500	6,000	31,700
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	26,900	27,100	28,300	28,300	23,200
OPERATING	\$ 205,924	\$ 55,227	\$ 75,400	\$ 114,300	\$ 176,400
FURNITURE & FIXTURES	\$ 1,692	\$ -	\$ -	\$ 1,200	\$ -
CAPITAL	\$ 1,692	\$ -	\$ -	\$ 2,400	\$ -
PARKS AND RECREATION ADMINISTRATION DIVISION TOTAL	\$ 574,809	\$ 439,270	\$ 464,900	\$ 494,900	\$ 576,300

PARKS AND RECREATION DEPARTMENT

Senior Services Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 139,317	\$ 144,171	\$ 147,100	\$ 143,000	\$ 150,700
PART-TIME WAGES	42,589	16,298	48,000	20,500	53,500
OVERTIME	1,187	402	1,400	50	1,400
LONGEVITY	1,317	1,535	1,700	1,700	1,800
HEALTH & DENTAL	14,798	13,627	15,000	13,500	15,200
TMRS	18,522	19,131	19,600	19,000	23,000
FICA	13,931	12,235	15,100	12,400	15,700
WORKERS COMPENSATION	867	901	1,000	500	800
OTHER BENEFITS	690	525	700	700	700
HSA CONTRIBUTION	375	3,975	3,000	2,400	3,000
PERSONNEL	\$ 233,594	\$ 212,799	\$ 252,600	\$ 213,750	\$ 265,800
OFFICE SUPPLIES	\$ 876	\$ 728	\$ 800	\$ 800	\$ 800
OPERATING SUPPLIES	2,938	1,609	5,500	5,500	5,500
FUEL	1,416	385	2,000	1,000	1,500
EQUIPMENT MAINTENANCE	58	80	-	-	-
VEHICLE MAINTENANCE	424	1,341	1,500	1,500	2,500
POSTAGE & SHIPPING	11,860	11,842	12,000	12,000	4,000
ELECTRIC SERVICE	-	5,412	10,000	7,000	10,000
NATURAL GAS SERVICE	-	795	1,500	700	900
EQUIPMENT LEASE/RENTAL	1,250	1,016	1,300	600	800
PROFESSIONAL DUES	255	289	300	300	300
PROFESSIONAL DEVELOPMENT	817	278	900	500	900
CREDIT CARD FEES	3,438	1,834	4,000	3,000	4,000
INSTRUCTOR FEES	64,476	19,330	71,300	27,500	55,000
COMMUNITY RELATIONS	11,997	4,877	22,500	12,500	29,600
BOARDS AND COMMITTEES	4,594	5,039	5,000	5,000	5,000
TRANSFER TO VEHICLE REPLACEMENT FUND	9,000	9,000	9,000	9,000	12,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	49,800	50,000	51,500	51,500	54,400
TRANSFER TO ASSET REPLACEMENT FUND	3,200	2,800	2,800	2,800	2,800
OPERATING	\$ 166,398	\$ 116,654	\$ 201,900	\$ 141,200	\$ 190,000
FURNITURE & EQUIP <\$5000	\$ -	\$ 1,078	\$ -	\$ -	\$ -
OTHER EQUIPMENT	-	-	-	6,100	-
CAPITAL	\$ -	\$ 1,078	\$ -	\$ 6,100	\$ -
SENIOR SERVICES DIVISION TOTAL	\$ 399,991	\$ 330,532	\$ 454,500	\$ 361,050	\$ 455,800

PARKS AND RECREATION DEPARTMENT

Recreation Center Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 266,499	\$ 275,595	\$ 282,500	\$ 271,100	\$ 296,700
PART-TIME WAGES	348,282	258,708	367,500	330,300	392,000
ON CALL	945	855	2,200	2,200	3,200
OVERTIME	4,037	3,072	6,300	5,600	6,300
LONGEVITY	1,555	1,795	2,000	1,800	1,900
HEALTH & DENTAL	28,308	26,137	28,700	24,200	37,700
TMRS	51,094	50,741	52,100	49,600	53,700
FICA	46,916	41,310	50,500	47,900	53,200
WORKERS COMPENSATION	5,949	6,824	8,100	4,500	8,000
ALLOWANCES	2,880	2,808	2,900	2,620	2,900
OTHER BENEFITS	1,297	1,018	1,300	1,100	1,300
HSA CONTRIBUTION	750	5,775	4,500	2,850	4,500
EMPLOYEE RELATIONS	-	-	-	-	2,200
PERSONNEL	\$ 758,513	\$ 674,638	\$ 808,600	\$ 743,770	\$ 863,600
OFFICE SUPPLIES	\$ 2,495	\$ 894	\$ 3,350	\$ 2,300	\$ 2,300
OPERATING SUPPLIES	58,961	29,204	67,200	64,200	29,400
TREATMENT CHEMICALS	13,261	7,236	15,300	15,900	16,300
EQUIPMENT MAINTENANCE	4,294	5,002	11,500	7,000	10,000
SWIMMING POOL MAINTENANCE	18,523	11,137	22,000	22,000	14,700
POSTAGE & SHIPPING	4,515	1,115	5,800	5,800	-
ELECTRIC SERVICE	111,690	77,189	89,000	88,000	90,000
NATURAL GAS SERVICE	14,817	11,847	17,000	22,000	25,000
EQUIPMENT LEASE/RENTAL	3,102	2,557	4,000	2,400	2,400
PROFESSIONAL DUES	870	425	1,000	1,000	1,100
PROFESSIONAL DEVELOPMENT	10,030	3,465	7,700	5,000	10,300
CREDIT CARD FEES	39,571	21,310	39,200	34,000	39,200
INSTRUCTOR FEES	817,885	320,116	785,000	614,300	785,000
COMMUNITY RELATIONS	-	-	-	-	48,700
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	104,000	102,600	106,600	106,600	118,400
TRANSFER TO ASSET REPLACEMENT FUND	86,800	60,200	50,200	50,200	47,000
OPERATING	\$ 1,290,815	\$ 654,297	\$ 1,224,850	\$ 1,040,700	\$ 1,239,800
FURNITURE & EQUIP <\$5000	\$ 290	\$ -	\$ -	\$ -	\$ -
OTHER EQUIPMENT	-	8,275	32,000	45,500	18,000
OTHER CONSTRUCTION COSTS	-	-	-	-	11,000
CAPITAL	\$ 290	\$ 8,275	\$ 32,000	\$ 45,500	\$ 29,000
RECREATION CENTER DIVISION TOTAL	\$ 2,049,618	\$ 1,337,210	\$ 2,065,450	\$ 1,829,970	\$ 2,132,400

PARKS AND RECREATION DEPARTMENT

Parks Maintenance Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 138,898	\$ 144,376	\$ 146,800	\$ 140,900	\$ 150,000
PART-TIME WAGES	2,607	5,999	6,800	6,720	6,800
ON CALL	1,646	1,467	1,800	1,700	1,800
OVERTIME	1,370	637	1,900	500	1,900
LONGEVITY	465	645	800	800	1,000
HEALTH & DENTAL	33,354	29,921	32,900	29,500	33,400
TMRS	18,699	19,394	19,900	18,900	20,400
FICA	10,628	11,146	11,400	10,300	11,700
WORKERS COMPENSATION	2,415	3,419	1,900	2,200	1,800
ALLOWANCES	840	819	900	900	900
OTHER BENEFITS	777	582	700	700	700
PERSONNEL	\$ 211,699	\$ 218,406	\$ 225,800	\$ 213,120	\$ 230,400
OFFICE SUPPLIES	\$ 275	\$ 199	\$ -	\$ -	\$ -
OPERATING SUPPLIES	3,559	4,049	4,100	4,100	4,400
FUEL	3,798	2,677	5,000	4,000	4,000
EQUIPMENT MAINTENANCE	563	659	1,800	1,800	1,800
VEHICLE MAINTENANCE	3,565	1,592	2,500	8,500	8,500
BUILDING & GROUNDS MAINTENANCE	84,815	18,408	25,000	25,000	27,000
ELECTRIC SERVICE	14,333	6,882	12,000	12,000	12,000
PROFESSIONAL DEVELOPMENT	4,317	944	3,200	1,600	3,100
OTHER CONTRACTED SERVICES	181,958	215,841	277,900	277,900	271,000
TRANSFER TO VEHICLE REPLACEMENT FUND	8,000	8,000	8,000	8,000	14,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	23,700	24,600	25,600	25,600	23,900
TRANSFER TO ASSET REPLACEMENT FUND	58,100	57,900	58,000	58,000	49,000
OPERATING	\$ 386,982	\$ 341,750	\$ 423,100	\$ 426,500	\$ 418,700
OTHER EQUIPMENT	-	-	-	-	32,000
OTHER CONSTRUCTION COSTS	-	-	-	136,000	8,000
CAPITAL	\$ -	\$ -	\$ -	\$ 136,000	\$ 40,000
PARKS MAINTENANCE DIVISION TOTAL	\$ 598,681	\$ 560,156	\$ 648,900	\$ 775,620	\$ 689,100

PARKS AND RECREATION DEPARTMENT

Colonial Park Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
PART-TIME WAGES	174,571	145,580	204,500	185,000	205,700
OVERTIME	377	78	-	-	-
TMRS	131	70	-	-	-
FICA	13,651	11,147	15,600	8,800	15,700
WORKERS COMPENSATION	3,329	2,279	2,500	700	2,400
PERSONNEL	\$ 192,059	\$ 159,153	\$ 222,600	\$ 194,500	\$ 223,800
OFFICE SUPPLIES	\$ 481	\$ 271	\$ -	\$ -	\$ -
OPERATING SUPPLIES	24,526	11,338	28,300	28,300	16,200
TREATMENT CHEMICALS	13,100	10,272	20,100	22,000	23,300
SWIMMING POOL MAINTENANCE	43,547	54,517	40,500	40,500	43,800
POSTAGE & SHIPPING	893	812	2,000	2,000	-
ELECTRIC SERVICE	35,414	29,080	40,000	35,000	40,000
NATURAL GAS SERVICE	724	536	1,000	1,000	1,000
EQUIPMENT LEASE/RENTAL	293	380	500	700	700
CREDIT CARD FEES	3,026	596	4,300	3,100	3,100
COMMUNITY RELATIONS	-	-	-	-	14,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	62,500	62,900	64,900	64,900	68,000
TRANSFER TO ASSET REPLACEMENT FUND	73,100	43,600	43,500	43,500	41,500
OPERATING	\$ 257,603	\$ 214,301	\$ 245,100	\$ 241,000	\$ 251,600
OTHER EQUIPMENT	\$ -	\$ -	\$ 12,000	\$ 11,800	\$ 5,000
CAPITAL	\$ -	\$ -	\$ 12,000	\$ 11,800	\$ 5,000
COLONIAL PARK DIVISION TOTAL	\$ 449,662	\$ 373,454	\$ 479,700	\$ 447,300	\$ 480,400

GENERAL FUND

Transfers

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
TRANSFER FROM TRANSPORTATION IMPROVEMENT FUND	\$ -	\$ 100,000	\$ -	\$ -	\$ -
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	310,000	310,000	310,000	310,000	310,000
TRANSFER FROM EMPLOYEE BENEFIT FUND	142,500	-	-	-	-
TRANSFER FROM HUMAN RESOURCE SVCS FUND	-	80,691	135,300	168,000	177,400
TRANSFERS IN	\$ 1,789,454	\$ 1,740,691	\$ 1,695,300	\$ 1,728,000	\$ 1,737,400
TRANSFER TO CAPITAL PROJECT FUND	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -
TRANSFER TO CAPITAL RESERVE FUND	-	-	-	7,000,000	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	-	220,000	-
TRANSFER TO EMPLOYEE BENEFIT FUND	-	33,700	35,000	35,000	35,000
TRANSFER TO HUMAN RESOURCE SVCS FUND	-	249,900	252,000	252,000	250,000
TRANSFERS OUT	\$ -	\$ 283,600	\$ 587,000	\$ 7,807,000	\$ 285,000



City of
**West University
Place**

THIS PAGE INTENTIONALLY BLANK

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 2022 debt service payments requires an ad valorem tax rate of \$0.084725 per \$100 of assessed value in tax year 2021, a decrease of 16.6% or \$0.01686 per \$100.

In 2022, the Debt Service Fund will pay \$6,304,950 of debt service, issuance costs and fiscal agent fees, a decrease of \$875,424 from 2021. 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 2021 is estimated to be \$7.462 billion, the current debt limit under this provision is \$373.0 million. As of December 31, 2021, the City will owe a total of \$43.54 million to bondholders for all existing outstanding principal. Of this total, the Debt Service Fund, using property taxes, will provide \$48.74 million. The funding for the remaining \$0.37 million in debt is generated from user fees in the Water and Sewer Fund.

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

FUTURE ACTIVITY

Annual debt service on the current outstanding bonds will reach a maximum of \$6.30 million in 2022 and will decrease in the subsequent years. During the recent period of historically low interest rates, the City continued to refund all bonds that are available for refunding, significantly reducing interest that the City had to pay, including a partial refund of the 2017 bond issuance in early 2021. Currently, most outstanding bonds are at interest rates close to the current market rates.

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES:					
CURRENT YEAR PROPERTY TAXES	\$ 7,582,452	\$ 7,667,034	\$ 6,789,104	\$ 6,760,500	\$ 5,876,000
PRIOR YEAR PROPERTY TAXES	67,846	56,848	35,000	50,000	50,000
PENALTY AND INTEREST	33,397	31,427	30,500	35,000	32,000
EARNINGS ON INVESTMENTS	4,492	10,332	7,500	1,500	2,000
TRANSFER FROM 2019 CERT OF OBLIGATION FUND	4,747	-	-	-	-
TRANSFER FROM TRANSPORTATION IMPROVEMENT FUND	-	688,079	-	-	-
TRANSFER FROM WATER & SEWER FUND	1,196,038	1,184,183	388,020	388,020	367,637
GENERAL OBLIGATION BOND PROCEEDS	-	11,376,128	-	-	-
TOTAL REVENUES	\$ 8,888,972	\$ 21,014,031	\$ 7,250,124	\$ 7,235,020	\$ 6,327,637
EXPENDITURES:					
BOND PRINCIPAL	\$ 7,910,000	\$ 8,060,000	\$ 6,490,000	\$ 6,496,435	\$ 4,885,000
INTEREST ON BONDS	920,492	930,783	683,374	1,364,103	1,411,700
FISCAL AGENT FEES	5,603	2,250	3,250	3,250	3,250
ISSUANCE COSTS	4,747	111,602	3,750	3,500	5,000
PAYMENT TO REFUNDED BOND ESCROW	-	11,264,456	-	-	-
TOTAL EXPENDITURES	\$ 8,840,842	\$ 20,369,091	\$ 7,180,374	\$ 7,867,288	\$ 6,304,950
NET REVENUES	\$ 48,130	\$ 644,940	\$ 69,750	\$ (632,268)	\$ 22,687
BEGINNING BALANCE	\$ 868,289	\$ 916,419	\$ 956,765	\$ 1,561,358	\$ 929,090
ENDING BALANCE	\$ 916,419	\$ 1,561,358	\$ 1,026,515	\$ 929,090	\$ 951,777

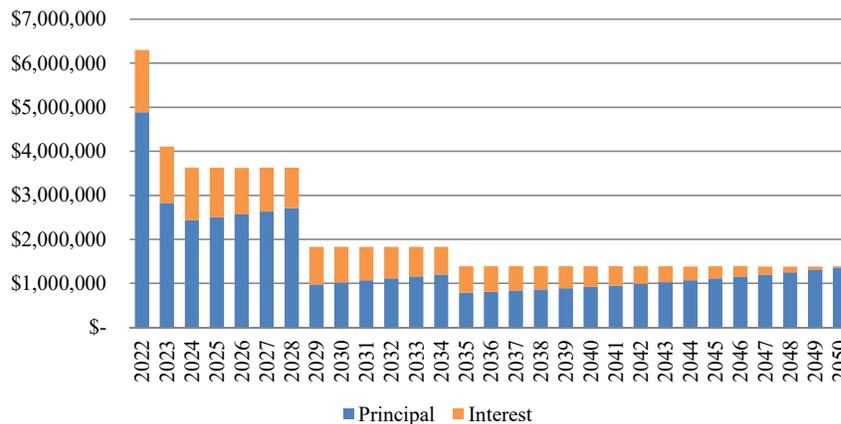
**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
SCHEDULE OF FISCAL YEAR REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2022	Principal & Interest Requirements for 2022			Principal Outstanding December 31, 2022	
				Principal	Interest	Total		
2011	Certificates of Obligation	910,000	490,000	240,000	8,325	248,325	250,000	
2016	General Obligation Refunding	3,170,000	365,000	365,000	2,637	367,637	-	
2017	General Obligation Refunding	9,965,000	6,605,000	-	132,761	132,761	6,605,000	
2019	Certificates of Obligation	4,040,000	3,940,000	110,000	154,850	264,850	3,830,000	
2020	General Obligation Refunding	10,780,000	8,065,000	2,705,000	225,331	2,930,331	5,360,000	
2020	Certificates of Obligation	23,190,000	24,070,000	1,465,000	887,725	2,352,725	22,605,000	
TOTAL				\$ 43,535,000	\$ 4,885,000	\$ 1,411,629	\$ 6,296,629	\$ 38,650,000

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of December 31, 2021**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Interest	Total
2022	4,885,000	747,346	664,283	1,411,629	6,296,629
2023	2,825,000	664,283	609,971	1,274,254	4,099,254
2024	2,435,000	609,971	577,668	1,187,639	3,622,639
2025	2,500,000	577,668	546,320	1,123,988	3,623,988
2026	2,560,000	546,320	514,540	1,060,860	3,620,860
2027	2,630,000	514,540	478,159	992,699	3,622,699
2028	2,705,000	478,159	440,675	918,834	3,623,834
2029	970,000	440,675	418,025	858,700	1,828,700
2030	1,015,000	418,025	394,300	812,325	1,827,325
2031	1,065,000	394,300	369,400	763,700	1,828,700
2032	1,110,000	369,400	347,200	716,600	1,826,600
2033	1,155,000	347,200	324,100	671,300	1,826,300
2034	1,200,000	324,100	304,150	628,250	1,828,250
2035	785,000	304,150	292,375	596,525	1,381,525
2036	810,000	292,375	280,225	572,600	1,382,600
2037	835,000	280,225	267,700	547,925	1,382,925
2038	860,000	267,700	254,800	522,500	1,382,500
2039	885,000	254,800	241,525	496,325	1,381,325
2040	915,000	241,525	227,800	469,325	1,384,325
2041	945,000	227,800	208,900	436,700	1,381,700
2042	985,000	208,900	189,200	398,100	1,383,100
2043	1,025,000	189,200	168,700	357,900	1,382,900
2044	1,065,000	168,700	147,400	316,100	1,381,100
2045	1,110,000	147,400	125,200	272,600	1,382,600
2046	1,155,000	125,200	102,100	227,300	1,382,300
2047	1,200,000	102,100	78,100	180,200	1,380,200
2048	1,250,000	78,100	53,100	131,200	1,381,200
2049	1,300,000	53,100	27,100	80,200	1,380,200
2050	1,355,000	27,100	-	27,100	1,382,100
\$ 43,535,000	\$ 9,400,361	\$ 8,653,016	\$ 18,053,377	\$ 61,588,377	

Annual Debt Service Requirements



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

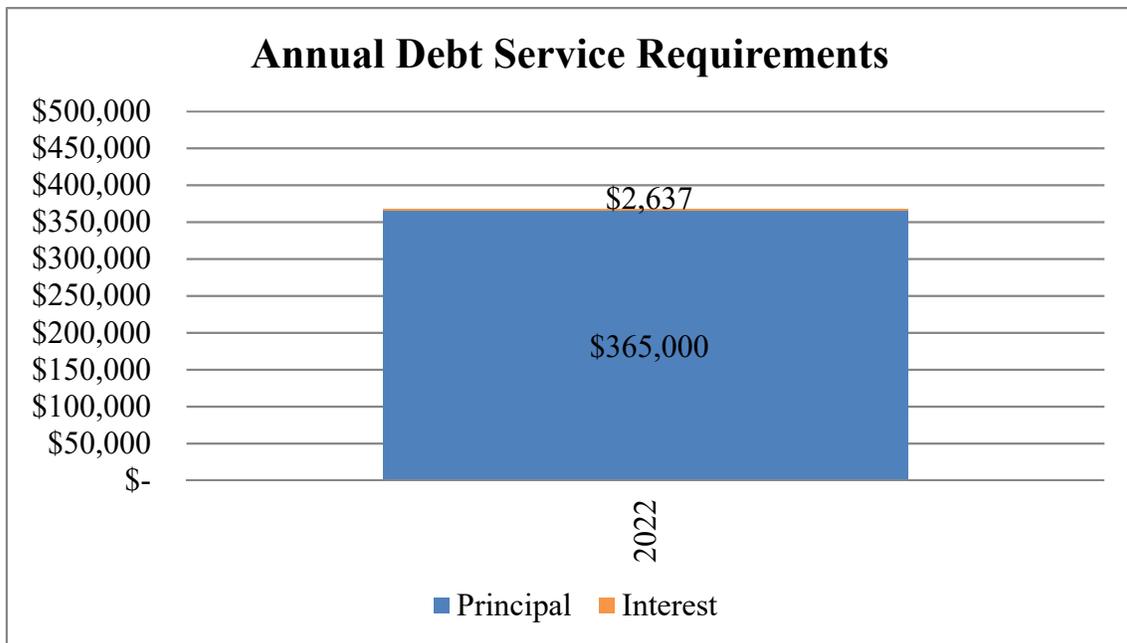
Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2022	Principal & Interest Requirements for 2021			Principal Outstanding December 31, 2022
				Principal	Interest	Total	
2016	GO Refunding Bonds (W&S Portion)*	3,170,000	365,000	365,000	2,637	367,637	-
			\$ 365,000	\$ 365,000	\$ 2,637	\$ 367,637	\$ -

* 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 2/1 *	Interest Due 8/1 *	Interest	Total
2022	\$ 365,000	\$ 2,637	\$ -	\$ 2,637	\$ 367,637
	\$ 365,000	\$ 2,637	\$ -	\$ 2,637	\$ 367,637

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



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

2021 Forecast – W&S Fund gross revenues are expected to be \$8.25 million, which is a decrease of \$111,200 compared to the budgeted amount of \$8.36 million.

Operating expenditures in 2021 are expected to be approximately \$4.60 million, which is below 2021 Budget appropriations of \$4.70 million. Debt service, administrative cost and a transfer to the Water & Sewer Capital Project Fund adds \$4.52 million more to the total expenditures. Altogether, W&S Fund 2021 expenditures are expected to total approximately \$9.13 million which is above the 2021 Budget of \$9.04 million.

2022 Budget – The 2022 Budget anticipates total Water and Sewer Utility Fund revenues of approximately \$8.23 million, which is consistent with 2021 revenues.

System operations, including the Utility Billing division, are appropriated at \$6.33 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 \$900,000. Debt service for 2022 is \$0.39 million (principal and interest) on outstanding bonds, which is the final debt service payment for existing bonds.

WATER AND SEWER FUND (Cont.)

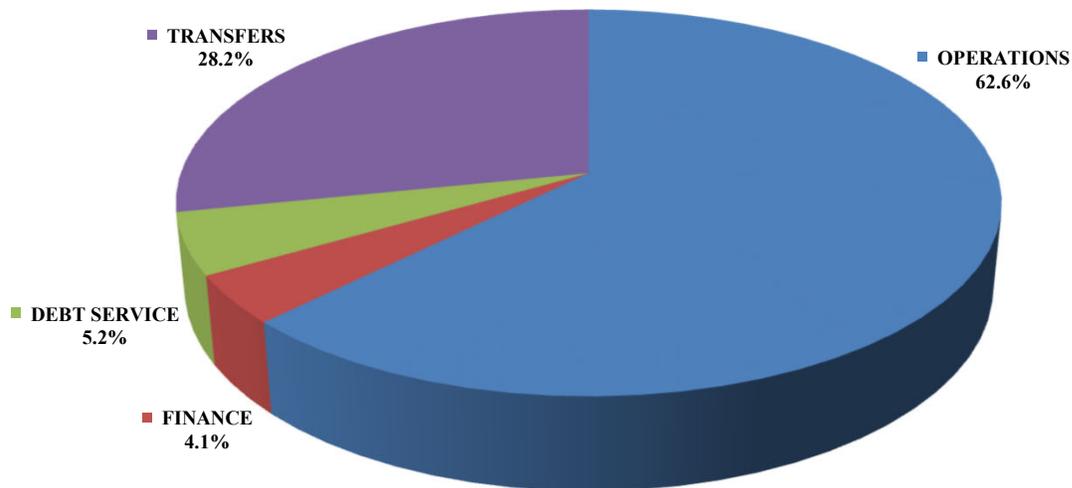
For the Future – The W&S Fund is the most difficult of all of the City’s funds to predict. Water usage can vary dramatically with the weather. All projections and budgets are based on averages and likely to differ considerably from actual results. Most costs also vary as revenues fluctuate, but are generally 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 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES:					
FEMA REIMBURSEMENT	\$ 19,897	\$ -	\$ -	\$ -	\$ -
WATER SERVICE	4,887,688	5,205,754	4,950,000	4,970,000	5,000,000
SEWER SERVICE	3,057,624	3,288,263	3,230,000	3,140,000	3,100,000
PENALTIES	54,562	32,276	50,000	45,000	45,000
CONNECTION FEE	92,825	68,650	81,000	78,800	80,000
EARNINGS ON INVESTMENTS	19,964	6,312	4,600	1,000	2,000
MISCELLANEOUS	1,510	1,244	5,300	(23,700)	1,500
TRANSFER FROM HUMAN RESOURCE SVCS FUND	-	-	44,600	43,200	-
TOTAL REVENUE	\$ 8,134,070	\$ 8,602,500	\$ 8,365,500	\$ 8,254,300	\$ 8,228,500
EXPENDITURES BY DEPARTMENT:					
DEBT SERVICE	\$ 1,196,038	\$ 1,202,796	\$ 388,020	\$ 573,020	\$ 393,020
FINANCE	244,526	191,455	266,700	244,200	311,700
PUBLIC WORKS	4,288,106	4,183,535	4,431,300	4,358,400	4,769,300
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	2,700,000	2,700,000	900,000
TOTAL EXPENDITURES	\$ 7,878,670	\$ 7,727,786	\$ 9,036,020	\$ 9,125,620	\$ 7,624,020
NET REVENUES (EXPENDITURES)	\$ 255,400	\$ 874,714	\$ (670,520)	\$ (871,320)	\$ 604,480
BEGINNING WORKING CAPITAL	\$ 581,596	\$ 836,996	\$ 1,523,934	\$ 1,711,710	\$ 840,390
ENDING WORKING CAPITAL	\$ 836,996	\$ 1,711,710	\$ 853,414	\$ 840,390	\$ 1,444,870

Water & Sewer Fund 2022 Expenditures

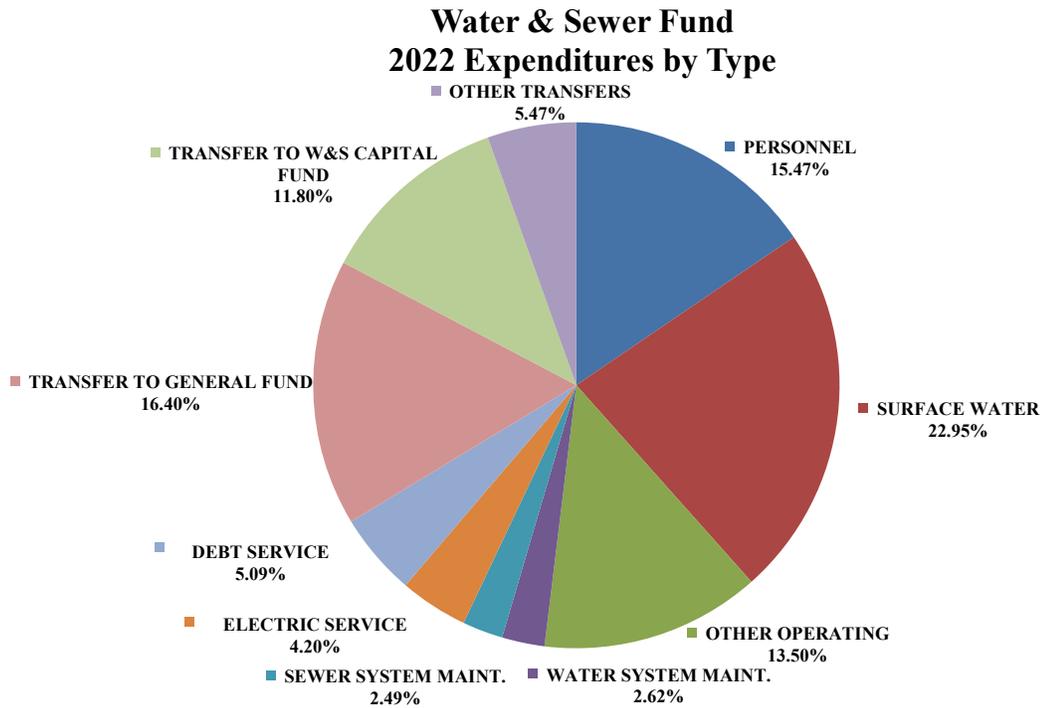


**WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES:					
FEMA REIMBURSEMENT	\$ 19,897	\$ -	\$ -	\$ -	\$ -
WATER SERVICE	4,887,688	5,205,754	4,950,000	4,970,000	5,000,000
SEWER SERVICE	3,057,624	3,288,263	3,230,000	3,140,000	3,100,000
PENALTIES	54,562	32,276	50,000	45,000	45,000
CONNECTION FEE	92,825	68,650	81,000	78,800	80,000
EARNINGS ON INVESTMENTS	19,964	6,312	4,600	1,000	2,000
MISCELLANEOUS	1,510	1,244	5,300	(23,700)	1,500
TRANSFER FROM HUMAN RESOURCE SVCS FUND	-	-	44,600	43,200	-
TOTAL REVENUE	\$ 8,134,070	\$ 8,602,500	\$ 8,365,500	\$ 8,254,300	\$ 8,228,500
EXPENDITURES:					
REGULAR WAGES	\$ 728,729	\$ 687,353	\$ 741,700	\$ 702,600	\$ 745,600
ON CALL	14,445	13,647	14,800	14,800	14,500
OVERTIME	96,278	70,402	75,000	77,500	73,000
LONGEVITY	7,068	6,254	7,300	4,800	4,900
HEALTH & DENTAL	135,527	114,034	139,200	105,700	134,000
TMRS	111,054	101,995	110,000	112,400	110,300
FICA	61,517	56,769	61,300	64,300	60,900
WORKERS COMPENSATION	13,000	17,418	9,900	10,000	11,000
ALLOWANCES	3,815	3,318	3,700	2,100	2,600
OTHER BENEFITS	3,512	2,655	4,300	3,100	3,600
HSA CONTRIBUTION	1,375	13,250	17,500	4,000	17,500
EMPLOYEE RELATIONS	299	1,323	1,500	1,500	1,500
ACCRUED VACATION	(46,856)	(6,887)	-	-	-
PENSION EXPENSE	99,709	(19,137)	-	-	-
OPEB EXPENSE	14,062	(38,839)	-	-	-
OFFICE SUPPLIES	1,007	1,192	1,600	1,600	1,600
OPERATING SUPPLIES	13,221	26,137	30,000	30,000	30,000
FUEL	11,335	6,298	15,000	10,000	15,000
TREATMENT CHEMICALS	96,507	52,610	100,000	100,000	100,000
EQUIPMENT MAINTENANCE	19,138	15,776	27,300	27,300	30,000
VEHICLE MAINTENANCE	20,984	17,388	15,000	15,000	20,000
BUILDING & GROUNDS MAINTENANCE	37,807	25,675	30,000	30,000	30,000
WATER SYSTEM MAINTENANCE	142,271	169,806	200,000	200,000	200,000
SEWER SYSTEM MAINTENANCE	157,086	197,154	170,000	170,000	190,000
COMMUNICATION	1,948	-	-	-	-
ELECTRIC SERVICE	498,523	302,352	320,000	320,000	320,000
SURFACE WATER	1,615,576	1,538,297	1,600,000	1,600,000	1,750,000
NATURAL GAS SERVICE	346	321	400	400	400
OTHER UTILITIES	-	114	-	1,000	1,000
EQUIPMENT LEASE/RENTAL	4,820	3,443	4,800	2,300	2,400
PROFESSIONAL DUES	1,916	1,431	2,800	2,800	2,800
TRAVEL & TRAINING	12,136	5,888	18,000	8,000	12,000
SLUDGE REMOVAL	45,240	67,868	71,000	90,000	95,000
CREDIT CARD FEES	46,335	72,535	83,000	78,000	80,400
OTHER CONTRACTED SERVICES	300,842	352,536	384,000	378,000	516,000
RESIDENT REIMBURSEMENT	641	-	3,000	1,500	3,000
COMMUNITY RELATIONS	6,429	3,540	12,000	10,000	25,000
FURNITURE & EQUIP <\$5000	4,828	-	-	-	-
OTHER EQUIPMENT	8,244	3,725	96,000	96,000	60,000
OTHER CONSTRUCTION COSTS	14,117	168,450	-	-	-
BAD DEBT EXPENSE	-	18,613	-	185,000	5,000
TRANSFER TO DEBT SERVICE FUND	1,196,038	1,184,183	388,020	388,020	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	2,700,000	2,700,000	900,000
TRANSFER TO VEHICLE REPLACEMENT FUND	90,000	92,000	96,000	96,000	102,000

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	137,800	140,000	139,000	139,000	145,000
TRANSFER TO ASSET REPLACEMENT FUND	-	86,900	92,900	92,900	170,000
TOTAL EXPENDITURES	\$ 7,878,670	\$ 7,727,786	\$ 9,036,020	\$ 9,125,620	\$ 7,624,020
NET REVENUES (EXPENDITURES)	\$ 255,400	\$ 874,714	\$ (670,520)	\$ (871,320)	\$ 604,480
BEGINNING WORKING CAPITAL	\$ 581,596	\$ 836,996	\$ 1,523,934	\$ 1,711,710	\$ 840,390
ENDING WORKING CAPITAL	\$ 836,996	\$ 1,711,710	\$ 853,414	\$ 840,390	\$ 1,444,870



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 Actual	2021 Estimated	2022 Projected
Number of Billing help emails & number of customer service calls and/or in-person	4,821	3,174	3,200	4,000
Number of service orders created/processed	1,851	1,798	1,850	1,850
% of customers paying electronically	45%	50%	55%	60%
% of customers receiving e-statements	48%	53%	53%	54%
Number of bill adjustments processed	718	664	700	675
Number of single family accounts billed	5,421	5,450	5,500	5,550
Number of new single family connections	587	540	575	600

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. (2022 Budget \$311,700)

FINANCE DEPARTMENT (W&S FUND) 2022 GOALS

- Continue utility customer service training for all Finance staff members
- Standardize policies and procedures related to the utility billing function
- 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 (2021 authorized full-time employees – 2)
- Increase in Other Contracted Services – \$48,000
- Total Budget – \$311,700 (2021 Total Budget – \$266,700)

FINANCE DEPARTMENT

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
<i>Utility Billing & Customer Service</i>					
Personnel	\$ 152,417	\$ 80,064	\$ 136,600	\$ 127,600	\$ 138,100
Operating	91,781	111,391	130,100	116,600	173,600
Capital	328	-	-	-	-
Total	\$ 244,526	\$ 191,455	\$ 266,700	\$ 244,200	\$ 311,700
Total Department	\$ 244,526	\$ 191,455	\$ 266,700	\$ 244,200	\$ 311,700

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2021		2022		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance - Utility Billing</i>							
Sr. Customer Service Representative	5	1	1	\$ 49,000	\$ 71,050		
Accounting Specialist - Utility Billing	2	1	1	\$ 35,200	\$ 51,000		
Total Finance (W&S Fund)		2	2				

**WATER AND SEWER FUND
FINANCE DEPARTMENT**

Finance Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 91,189	\$ 69,510	\$ 88,100	\$ 85,600	\$ 91,000
OVERTIME	9,904	7,709	5,000	2,500	3,000
LONGEVITY	248	-	200	200	300
HEALTH & DENTAL	13,583	14,401	21,600	19,300	21,700
TMRS	13,300	9,801	12,100	11,400	12,400
FICA	7,511	5,520	6,500	6,100	6,600
WORKERS COMPENSATION	182	196	100	100	100
OTHER BENEFITS	504	257	500	400	500
HSA CONTRIBUTION	375	4,125	2,500	2,000	2,500
ACCRUED VACATION	1,995	(5,538)	-	-	-
PENSION EXPENSE	11,941	(13,120)	-	-	-
OPEB EXPENSE	1,684	(12,797)	-	-	-
PERSONNEL	\$ 152,417	\$ 80,064	\$ 136,600	\$ 127,600	\$ 138,100
OFFICE SUPPLIES	\$ (27)	\$ 549	\$ -	\$ -	\$ -
POSTAGE & SHIPPING	2,138	-	-	-	-
EQUIPMENT LEASE/RENTAL	3,180	2,441	3,600	1,600	1,700
PROFESSIONAL DEVELOPMENT	1,520	-	1,500	1,000	1,500
CREDIT CARD FEES	46,335	72,535	83,000	78,000	80,400
OTHER CONTRACTED SERVICES	38,635	35,866	42,000	36,000	90,000
OPERATIONS	\$ 91,781	\$ 111,391	\$ 130,100	\$ 116,600	\$ 173,600
FURNITURE & EQUIP <\$5000	\$ 328	\$ -	\$ -	\$ -	\$ -
CAPITAL	\$ 328	\$ -	\$ -	\$ -	\$ -
FINANCE DIVISION TOTAL	\$ 244,526	\$ 191,455	\$ 266,700	\$ 244,200	\$ 311,700

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 Actual	2021 Estimated	2022 Projected
New Water Services Installed	19	32	30	25
Water Distributed (surface and groundwater in gallons)	793M	787M	790M	795M
Wastewater Treated (gallons)	423M	417M	420M	420M
Water Meter Read Accuracy (%)	98	99	99	99
Number of Meter Re-reads	95	90	90	90

PUBLIC WORKS DEPARTMENT DIVISION (W&S FUND)

Operations – Operates and maintains the City’s water and sewer systems. (2022 Budget – \$4,769,300)

PUBLIC WORKS DEPARTMENT (W&S FUND) 2022 GOALS

- Complete design of the Wastewater Treatment Plant Facility Master Plan Upgrades and plan for construction start in 2023.
- Execute final agreement with end user and complete design of Wastewater Reuse Project and plan for construction start in 2023.
- Promote water conservation methods with the goal to reduce water loss by 10% in 2022.
- Complete upgrade of the SCADA system at all 12 Lift Stations.
- Identify remaining pre-1939 cast iron waterlines and plan for replacement.
- Complete the plans and installation of a new waterline at Law. St.
- Complete the installation of a new emergency power generator at Wakeforest and purchase a new mobile generator to use to power the City’s Lift Stations during emergency events.
- Continue to identify excess inflow into the sanitary system and reduce the flow and processing at the treatment plant during rain events.
- 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 (2021 authorized full-time employees – 11)
- Purchase of Surface Water from the City of Houston – \$1,750,000 (2021 Budget – \$1,600,000)
- Increase in Other Contracted Services (\$84,000)
- Total Budget – \$4,769,300 (2021 Total Budget – \$4,431,300)

PUBLIC WORKS DEPARTMENT

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
<i>W&S Fund Operations</i>					
Personnel	\$ 1,091,117	\$ 943,492	\$ 1,049,600	\$ 975,200	\$ 1,041,300
Operating	3,170,128	3,067,868	3,285,700	3,287,200	3,668,000
Capital	26,861	172,175	96,000	96,000	60,000
Total	\$ 4,288,106	\$ 4,183,535	\$ 4,431,300	\$ 4,358,400	\$ 4,769,300
Total Department	\$ 4,288,106	\$ 4,183,535	\$ 4,431,300	\$ 4,358,400	\$ 4,769,300

Public Works Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2021	2022	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	\$ 51,000
Maintenance Worker I	1	2	2	\$ 32,000	\$ 46,400
Total Public Works (W&S Fund)		11	11		

**WATER AND SEWER FUND
PUBLIC WORKS DEPARTMENT**

Operations Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 637,540	\$ 617,843	\$ 653,600	\$ 617,000	\$ 654,600
ON CALL	14,445	13,647	14,800	14,800	14,500
OVERTIME	86,374	62,693	70,000	75,000	70,000
LONGEVITY	6,820	6,254	7,100	4,600	4,600
HEALTH & DENTAL	121,944	99,632	117,600	86,400	112,300
TMRS	97,754	92,194	97,900	101,000	97,900
FICA	54,006	51,249	54,800	58,200	54,300
WORKERS COMPENSATION	12,818	17,222	9,800	9,900	10,900
ALLOWANCES	3,815	3,318	3,700	2,100	2,600
OTHER BENEFITS	3,007	2,398	3,800	2,700	3,100
HSA CONTRIBUTION	1,000	9,125	15,000	2,000	15,000
EMPLOYEE RELATIONS	299	1,323	1,500	1,500	1,500
ACCRUED VACATION	(48,851)	(1,348)	-	-	-
PENSION EXPENSE	87,768	(6,017)	-	-	-
OPEB EXPENSE	12,378	(26,042)	-	-	-
PERSONNEL	\$ 1,091,117	\$ 943,492	\$ 1,049,600	\$ 975,200	\$ 1,041,300
OFFICE SUPPLIES	\$ 1,034	\$ 643	\$ 1,600	\$ 1,600	\$ 1,600
OPERATING SUPPLIES	13,221	26,137	30,000	30,000	30,000
FUEL	11,335	6,298	15,000	10,000	15,000
TREATMENT CHEMICALS	96,507	52,610	100,000	100,000	100,000
EQUIPMENT MAINTENANCE	19,138	15,776	27,300	27,300	30,000
VEHICLE MAINTENANCE	20,984	17,388	15,000	15,000	20,000
BUILDING & GROUNDS MAINTENANCE	37,807	25,675	30,000	30,000	30,000
WATER SYSTEM MAINTENANCE	142,271	169,806	200,000	200,000	200,000
SEWER SYSTEM MAINTENANCE	157,086	197,154	170,000	170,000	190,000
POSTAGE & SHIPPING	(190)	-	-	-	-
ELECTRIC SERVICE	498,523	302,352	320,000	320,000	320,000
SURFACE WATER	1,615,576	1,538,297	1,600,000	1,600,000	1,750,000
NATURAL GAS SERVICE	346	321	400	400	400
OTHER UTILITIES	-	114	-	1,000	1,000
EQUIPMENT LEASE/RENTAL	1,640	1,002	1,200	700	700
PROFESSIONAL DUES	1,916	1,431	2,800	2,800	2,800
PROFESSIONAL DEVELOPMENT	10,616	5,888	16,500	7,000	10,500
SLUDGE REMOVAL	45,240	67,868	71,000	90,000	95,000
OTHER CONTRACTED SERVICES	262,207	316,669	342,000	342,000	426,000
RESIDENT REIMBURSEMENT	641	-	3,000	1,500	3,000
COMMUNITY RELATIONS	6,429	3,540	12,000	10,000	25,000
TRANSFER TO VEHICLE REPLACEMENT FUND	90,000	92,000	96,000	96,000	102,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	137,800	140,000	139,000	139,000	145,000
TRANSFER TO ASSET REPLACEMENT FUND	-	86,900	92,900	92,900	170,000
OPERATING	\$ 3,170,128	\$ 3,067,868	\$ 3,285,700	\$ 3,287,200	\$ 3,668,000
FURNITURE & EQUIP <\$5000	\$ 4,500	\$ -	\$ -	\$ -	\$ -
OTHER EQUIPMENT	8,244	3,725	96,000	96,000	60,000
OTHER CONSTRUCTION COSTS	14,117	168,450	-	-	-
CAPITAL	\$ 26,861	\$ 172,175	\$ 96,000	\$ 96,000	\$ 60,000
OPERATIONS DIVISION TOTAL	\$ 4,288,106	\$ 4,183,535	\$ 4,431,300	\$ 4,358,400	\$ 4,769,300



City of
**West University
Place**

THIS PAGE INTENTIONALLY BLANK

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.

2021 Forecast – For 2021, the Solid Waste Fund is expected to have revenue totaling \$1.81 million for solid waste services.

The cost of providing solid waste services in 2021, excluding transfers, is expected to be \$1.59 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 2021 total costs of service to \$1.90 million.

2022 Budget – For 2022, the Solid Waste Fund is expected to have revenue of about \$1.87 million for solid waste services. Rates for Solid Waste customers will increase by 3% for 2022.

Total expenditures are expected to be \$1.95 million. Working capital is anticipated to be healthy and in excess of the 10% reserve requirement.

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
FEMA REIMBURSEMENT	\$ (562)	\$ -	\$ -	\$ -	\$ -
STATE GRANT	27,500	-	-	-	-
SOLID WASTE COLLECTION	1,729,202	1,813,147	1,791,000	1,811,000	1,867,800
SOLID WASTE SPECIAL COLLECTION	3,000	650	500	500	500
SALE OF RECYCLABLES	1,440	-	-	600	-
EARNINGS ON INVESTMENTS	13,969	5,252	3,800	500	1,000
MISCELLANEOUS	848	741	600	(200)	800
TOTAL REVENUE	\$ 1,775,396	\$ 1,819,790	\$ 1,795,900	\$ 1,812,400	\$ 1,870,100
EXPENDITURES BY DIVISION					
CITY-WIDE	\$ -	\$ 2,902	\$ -	\$ 35,000	\$ 500
CURBSIDE SOLID WASTE	968,857	898,445	1,016,000	952,750	1,015,500
CURBSIDE RECYCLING	385,038	402,331	410,100	410,800	412,100
CURBSIDE GREEN WASTE RECYCLING	173,952	223,050	199,600	193,000	208,450
TRANSFER TO GENERAL FUND	310,000	310,000	310,000	310,000	310,000
TOTAL EXPENDITURES	\$ 1,837,847	\$ 1,836,729	\$ 1,935,700	\$ 1,901,550	\$ 1,946,550
NET REVENUES (EXPENDITURES)	\$ (62,450)	\$ (16,938)	\$ (139,800)	\$ (89,150)	\$ (76,450)
BEGINNING WORKING CAPITAL	\$ 493,138	\$ 430,688	\$ 487,142	\$ 413,749	\$ 324,599
ENDING WORKING CAPITAL	\$ 430,688	\$ 413,749	\$ 347,342	\$ 324,599	\$ 248,149

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
FEMA REIMBURSEMENT	\$ (562)	\$ -	\$ -	\$ -	
STATE GRANT	27,500	-	-	-	-
SOLID WASTE COLLECTION	1,729,202	1,813,147	1,791,000	1,811,000	1,867,800
SOLID WASTE SPECIAL COLLECTION	3,000	650	500	500	500
SALE OF RECYCLABLES	1,440	-	-	600	-
EARNINGS ON INVESTMENTS	13,969	5,252	3,800	500	1,000
CASH OVER/SHORT	-	-	-	(1,000)	-
MISCELLANEOUS	848	741	600	800	800
REVENUE	\$ 1,775,396	\$ 1,819,790	\$ 1,795,900	\$ 1,812,400	\$ 1,870,100

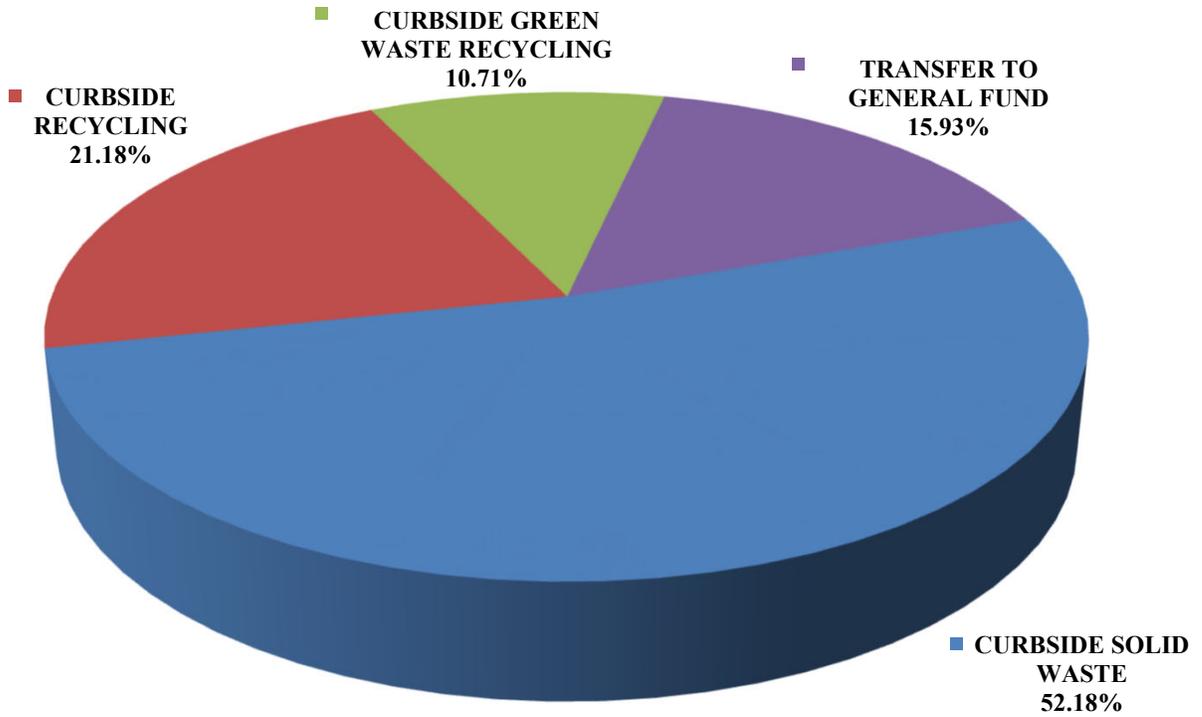
	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
BAD DEBT EXPENSE	\$ -	\$ 2,902	\$ -	\$ 35,000	\$ 500
CITY-WIDE	\$ -	\$ 2,902	\$ -	\$ 35,000	\$ 500
REGULAR WAGES	\$ 234,065	\$ 215,288	\$ 250,100	\$ 225,800	\$ 249,800
OVERTIME	11,319	9,304	14,000	14,000	14,000
LONGEVITY	2,331	2,303	2,700	1,900	2,000
HEALTH & DENTAL	48,315	42,150	42,300	35,900	47,300
TMRS	32,342	29,478	34,800	31,100	34,900
FICA	17,880	16,340	19,400	17,300	19,100
WORKERS COMPENSATION	8,978	11,651	7,600	6,500	6,700
OTHER BENEFITS	1,277	903	1,300	1,100	1,200
HSA CONTRIBUTION	375	1,250	3,000	750	3,000
EMPLOYEE RELATIONS	848	293	1,500	1,500	1,700
ACCRUED VACATION	1,377	12,798	-	-	-
PENSION EXPENSE	32,166	(25,374)	-	-	-
OPEB EXPENSE	3,800	(27,190)	-	-	-
OFFICE SUPPLIES	1,794	-	200	-	-
OPERATING SUPPLIES	6,660	8,795	12,000	12,000	12,000
FUEL	25,506	16,904	34,000	30,000	34,000
EQUIPMENT MAINTENANCE	239	605	1,500	1,500	1,500
VEHICLE MAINTENANCE	38,203	90,024	40,000	45,000	50,000
ELECTRIC SERVICE	3,733	382	700	500	700
SURFACE WATER	(3,475)	908	2,500	2,000	2,000
PROFESSIONAL DUES	693	717	900	900	900
PROFESSIONAL DEVELOPMENT	-	-	4,500	3,000	1,500
DISPOSAL FEE	176,147	195,459	202,000	202,000	202,000
LANDFILL MAINTENANCE	9,450	9,450	12,000	12,000	12,000
OTHER CONTRACTED SERVICES	122,517	123,406	136,000	136,000	133,000
COMMUNITY RELATIONS	249	600	7,000	6,000	6,000
OTHER EQUIPMENT	27,711	-	20,000	-	-
CONSTRUCTION COSTS	2,555	-	3,000	3,000	3,000
TRANSFER TO GENERAL FUND	310,000	310,000	310,000	310,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	135,000	135,000	135,000	135,000	145,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	26,800	27,000	28,000	28,000	32,200
CURBSIDE SOLID WASTE	\$ 1,278,857	\$ 1,208,445	\$ 1,326,000	\$ 1,262,750	\$ 1,325,500

REGULAR WAGES	\$ 49,807	\$ 52,210	\$ 52,200	\$ 52,300	\$ 53,700
OVERTIME	2,388	3,500	3,000	3,000	3,000
LONGEVITY	950	1,010	1,100	1,100	1,100
HEALTH & DENTAL	5,455	5,950	6,500	5,900	6,600
TMRS	6,960	7,431	7,400	7,100	7,600
FICA	3,897	4,194	4,100	4,000	4,200
WORKERS COMPENSATION	1,915	2,900	1,500	1,500	1,400
OTHER BENEFITS	269	200	300	300	300
ACCRUED VACATION	597	1,097	-	-	-
PENSION EXPENSE	6,921	(330)	-	-	-
OPEB EXPENSE	817	(1,992)	-	-	-
OPERATING SUPPLIES	1,149	1,374	1,200	1,200	1,200

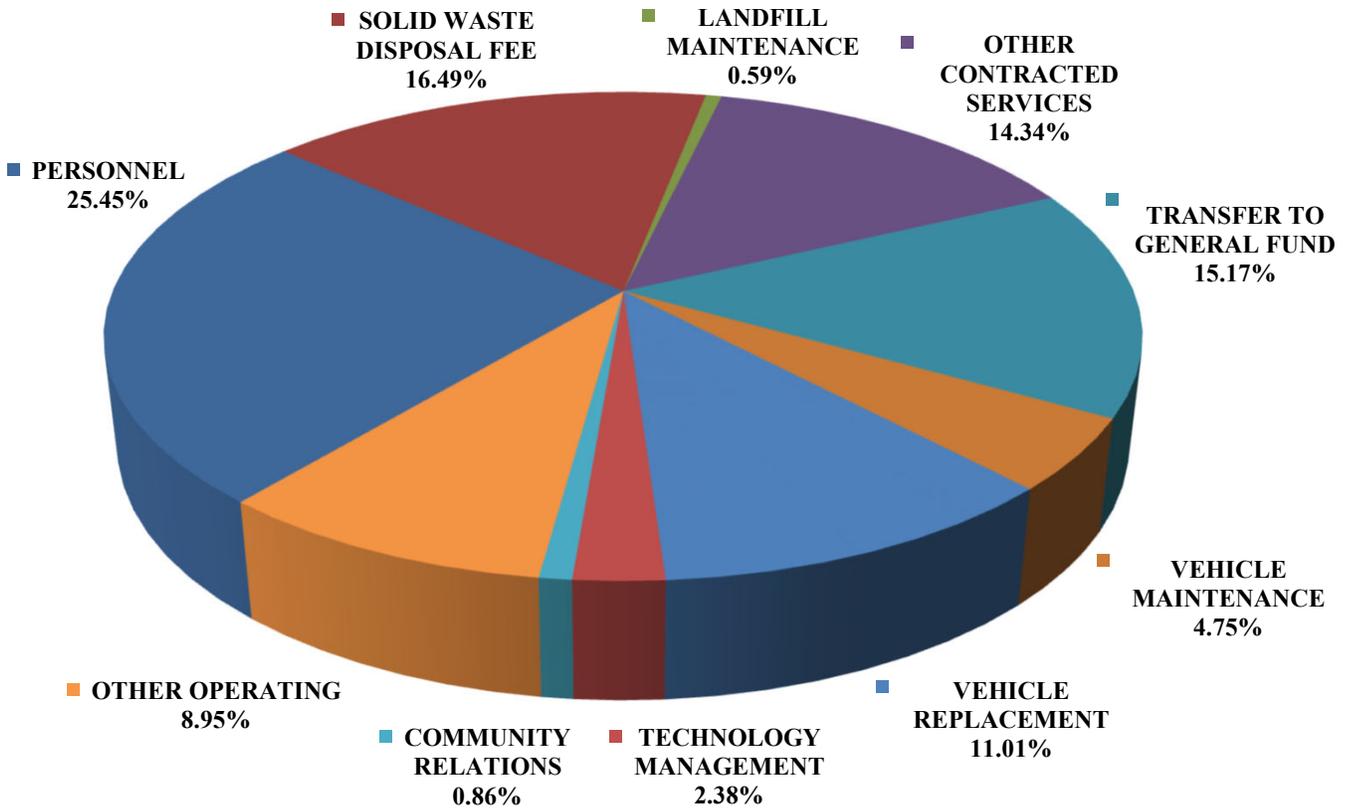
SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
FUEL	12,328	7,225	15,000	10,000	13,000
EQUIPMENT MAINTENANCE	796	7	1,000	1,000	1,000
VEHICLE MAINTENANCE	31,528	47,212	30,000	40,000	35,000
DISPOSAL FEE	126,592	133,373	120,000	120,000	120,000
OTHER CONTRACTED SERVICES	66,067	71,405	80,000	80,000	88,000
COMMUNITY RELATIONS	2,347	1,214	21,000	20,000	11,500
OTHER EQUIPMENT	7,254	7,254	8,000	5,600	8,000
TRANSFER TO VEHICLE REPLACEMENT FUND	40,000	40,000	40,000	40,000	40,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND					
	17,000	17,100	17,800	17,800	16,500
CURBSIDE RECYCLING	\$ 385,038	\$ 402,331	\$ 410,100	\$ 410,800	\$ 412,100
REGULAR WAGES	\$ 39,311	\$ 41,518	\$ 41,400	\$ 40,000	\$ 42,100
OVERTIME	2,099	2,707	2,000	2,000	2,000
LONGEVITY	150	210	300	300	300
HEALTH & DENTAL	7,198	6,787	7,500	6,700	7,600
TMRS	5,427	5,829	5,700	5,500	5,800
FICA	3,136	3,333	3,300	3,200	3,350
WORKERS COMPENSATION	1,496	2,245	1,200	1,100	1,100
OTHER BENEFITS	233	166	200	200	200
ACCRUED VACATION	199	308	-	-	-
PENSION EXPENSE	-	26,478	-	-	-
OPEB EXPENSE	-	19,916	-	-	-
FUEL	3,296	2,123	8,000	4,000	7,000
VEHICLE MAINTENANCE	7,812	5,842	10,000	10,000	12,000
DISPOSAL FEE	10,152	10,820	15,000	15,000	15,000
OTHER CONTRACTED SERVICES	53,444	54,767	65,000	65,000	72,000
TRANSFER TO VEHICLE REPLACEMENT FUND	40,000	40,000	40,000	40,000	40,000
CURBSIDE GREEN WASTE RECYCLING	\$ 173,952	\$ 223,050	\$ 199,600	\$ 193,000	\$ 208,450
TOTAL EXPENDITURES	\$ 1,837,847	\$ 1,836,729	\$ 1,935,700	\$ 1,901,550	\$ 1,946,550

Solid Waste Fund - 2022 Expenditures by Function



Solid Waste Fund - 2022 Expenditures by Type



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 Actual	2021 Estimated	2022 Projected
Solid Waste - Warnings Issued (early/late placement)	457	308	350	350
Tons of Solid Waste Disposed				
<i>Solid Waste</i>	4,600	5,000	4,800	4,800
<i>Recycling</i>	1,955	2,126	2,200	2,300
<i>Yard Waste</i>	825	700	850	850

PUBLIC WORKS DEPARTMENT DIVISIONS (SOLID WASTE FUND)

Curbside Solid Waste – Collects and disposes of solid waste (2022 Budget – \$1,325,500)

Curbside Recycling – Collects and recycles recyclable waste (2022 Budget – \$412,100)

Curbside Green Waste Recycling – Collects and recycles yard waste (2022 Budget – \$208,450)

PUBLIC WORKS DEPARTMENT 2022 GOALS (SOLID WASTE FUND)

- Administer new recycling contract and through on-going community education attain a recycling rate of 40%.
- Continue to enforce the City’s proper placement requirements for curbside collection and attain at least 95% compliance.
- Reduce the amount of service requests and calls received regarding misses and complaints about collection by 25% the first year.
- Maintain the street sweeper in-service 90% in 2022.
- Continue employee development through technical, management and leadership training.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS (SOLID WASTE FUND)

- Authorized full-time employees – 7 (2021 authorized full-time employees – 7)
- Total Budget – \$1,946,550 (2021 Total Budget – \$1,935,700)

PUBLIC WORKS SOLID WASTE

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
<i>Curbside Solid Waste</i>					
Personnel	\$ 395,074	\$ 289,195	\$ 376,700	\$ 335,850	\$ 379,700
Operating	853,516	919,250	926,300	923,900	942,800
Capital	30,266	-	23,000	3,000	3,000
Total	\$ 1,278,857	\$ 1,208,445	\$ 1,326,000	\$ 1,262,750	\$ 1,325,500
<i>Curbside Recycling</i>					
Personnel	\$ 79,976	\$ 76,169	\$ 76,100	\$ 75,200	\$ 77,900
Operating	297,808	318,908	326,000	330,000	326,200
Capital	7,254	7,254	8,000	5,600	8,000
Total	\$ 385,038	\$ 402,331	\$ 410,100	\$ 410,800	\$ 412,100
<i>Curbside Green Waste Recycling</i>					
Personnel	\$ 59,248	\$ 109,498	\$ 61,600	\$ 59,000	\$ 62,450
Operating	114,703	113,553	138,000	134,000	146,000
Total	\$ 173,952	\$ 223,050	\$ 199,600	\$ 193,000	\$ 208,450
Total Department	\$ 1,837,847	\$ 1,833,826	\$ 1,935,700	\$ 1,866,550	\$ 1,946,050

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION	GRADE	2021		2022		SALARY RANGE	
		BUDGET	BUDGET	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	\$	51,000
<i>Curbside Recycling</i>							
Driver/Equipment Operator	2	1	1	\$	35,200	\$	51,000
<i>Curbside Green Waste Recycling</i>							
Driver/Equipment Operator	2	1	1	\$	35,200	\$	51,000
TOTAL SOLID WASTE FUND		7	7				

PUBLIC WORKS DEPARTMENT

Curbside Solid Waste Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 234,065	\$ 215,288	\$ 250,100	\$ 225,800	\$ 249,800
OVERTIME	11,319	9,304	14,000	14,000	14,000
LONGEVITY	2,331	2,303	2,700	1,900	2,000
HEALTH & DENTAL	48,315	42,150	42,300	35,900	47,300
TMRS	32,342	29,478	34,800	31,100	34,900
FICA	17,880	16,340	19,400	17,300	19,100
WORKERS COMPENSATION	8,978	11,651	7,600	6,500	6,700
OTHER BENEFITS	1,277	903	1,300	1,100	1,200
HSA CONTRIBUTION	375	1,250	3,000	750	3,000
EMPLOYEE RELATIONS	848	293	1,500	1,500	1,700
ACCRUED VACATION	1,377	12,798	-	-	-
PENSION EXPENSE	32,166	(25,374)	-	-	-
OPEB EXPENSE	3,800	(27,190)	-	-	-
PERSONNEL	\$ 395,074	\$ 289,195	\$ 376,700	\$ 335,850	\$ 379,700
OFFICE SUPPLIES	\$ 1,794	\$ -	\$ 200	\$ -	\$ -
OPERATING SUPPLIES	6,660	8,795	12,000	12,000	12,000
FUEL	25,506	16,904	34,000	30,000	34,000
EQUIPMENT MAINTENANCE	239	605	1,500	1,500	1,500
VEHICLE MAINTENANCE	38,203	90,024	40,000	45,000	50,000
ELECTRIC SERVICE	3,733	382	700	500	700
SURFACE WATER	(3,475)	908	2,500	2,000	2,000
PROFESSIONAL DUES	693	717	900	900	900
PROFESSIONAL DEVELOPMENT	-	-	4,500	3,000	1,500
DISPOSAL FEE	176,147	195,459	202,000	202,000	202,000
LANDFILL MAINTENANCE	9,450	9,450	12,000	12,000	12,000
OTHER CONTRACTED SERVICES	122,517	123,406	136,000	136,000	133,000
COMMUNITY RELATIONS	249	600	7,000	6,000	6,000
TRANSFER TO GENERAL FUND	310,000	310,000	310,000	310,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	135,000	135,000	135,000	135,000	145,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	26,800	27,000	28,000	28,000	32,200
OPERATING	\$ 853,516	\$ 919,250	\$ 926,300	\$ 923,900	\$ 942,800
OTHER EQUIPMENT	\$ 27,711	\$ -	\$ 20,000	\$ -	\$ -
CONSTRUCTION COSTS	2,555	-	3,000	3,000	3,000
CAPITAL	\$ 30,266	\$ -	\$ 23,000	\$ 3,000	\$ 3,000
CURBSIDE SOLID WASTE DIVISION TOTAL	\$ 1,278,857	\$ 1,208,445	\$ 1,326,000	\$ 1,262,750	\$ 1,325,500

PUBLIC WORKS DEPARTMENT

Curbside Recycling Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 49,807	\$ 52,210	\$ 52,200	\$ 52,300	\$ 53,700
OVERTIME	2,388	3,500	3,000	3,000	3,000
LONGEVITY	950	1,010	1,100	1,100	1,100
HEALTH & DENTAL	5,455	5,950	6,500	5,900	6,600
TMRS	6,960	7,431	7,400	7,100	7,600
FICA	3,897	4,194	4,100	4,000	4,200
WORKERS COMPENSATION	1,915	2,900	1,500	1,500	1,400
OTHER BENEFITS	269	200	300	300	300
ACCRUED VACATION	597	1,097	-	-	-
PENSION EXPENSE	6,921	(330)	-	-	-
OPEB EXPENSE	817	(1,992)	-	-	-
PERSONNEL	\$ 79,976	\$ 76,169	\$ 76,100	\$ 75,200	\$ 77,900
OPERATING SUPPLIES	\$ 1,149	\$ 1,374	\$ 1,200	\$ 1,200	\$ 1,200
FUEL	12,328	7,225	15,000	10,000	13,000
EQUIPMENT MAINTENANCE	796	7	1,000	1,000	1,000
VEHICLE MAINTENANCE	31,528	47,212	30,000	40,000	35,000
DISPOSAL FEE	126,592	133,373	120,000	120,000	120,000
OTHER CONTRACTED SERVICES	66,067	71,405	80,000	80,000	88,000
COMMUNITY RELATIONS	2,347	1,214	21,000	20,000	11,500
TRANSFER TO VEHICLE REPLACEMENT FUND	40,000	40,000	40,000	40,000	40,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	17,000	17,100	17,800	17,800	16,500
OPERATING	\$ 297,808	\$ 318,908	\$ 326,000	\$ 330,000	\$ 326,200
OTHER EQUIPMENT	\$ 7,254	\$ 7,254	\$ 8,000	\$ 5,600	\$ 8,000
CAPITAL	\$ 7,254	\$ 7,254	\$ 8,000	\$ 5,600	\$ 8,000
CURBSIDE RECYCLING DIVISION TOTAL	\$ 385,038	\$ 402,331	\$ 410,100	\$ 410,800	\$ 412,100

PUBLIC WORKS DEPARTMENT

Curbside Green Waste Recycling Division Line Item Budget

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REGULAR WAGES	\$ 39,311	\$ 41,518	\$ 41,400	\$ 40,000	\$ 42,100
OVERTIME	2,099	2,707	2,000	2,000	2,000
LONGEVITY	150	210	300	300	300
HEALTH & DENTAL	7,198	6,787	7,500	6,700	7,600
TMRS	5,427	5,829	5,700	5,500	5,800
FICA	3,136	3,333	3,300	3,200	3,350
WORKERS COMPENSATION	1,496	2,245	1,200	1,100	1,100
OTHER BENEFITS	233	166	200	200	200
ACCRUED VACATION	199	308	-	-	-
PENSION EXPENSE	-	26,478	-	-	-
OPEB EXPENSE	-	19,916	-	-	-
PERSONNEL	\$ 59,248	\$ 109,498	\$ 61,600	\$ 59,000	\$ 62,450
FUEL	\$ 3,296	\$ 2,123	\$ 8,000	\$ 4,000	\$ 7,000
VEHICLE MAINTENANCE	7,812	5,842	10,000	10,000	12,000
DISPOSAL FEE	10,152	10,820	15,000	15,000	15,000
OTHER CONTRACTED SERVICES	53,444	54,767	65,000	65,000	72,000
TRANSFER TO VEHICLE REPLACEMENT FUND	40,000	40,000	40,000	40,000	40,000
OPERATING	\$ 114,703	\$ 113,553	\$ 138,000	\$ 134,000	\$ 146,000
CURBSIDE GREEN WASTE RECYCLING					
DIVISION TOTAL	\$ 173,952	\$ 223,050	\$ 199,600	\$ 193,000	\$ 208,450

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 60 vehicles across various departments maintained by the City.

- Public Works Department 36
- 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.

2021 Forecast – Revenue in the VRF will be lower than anticipated than the 2021 Budget due to a decrease in earnings on investments. Expenditures in 2021 are expected to be in line with the budgeted amount.

2022 Budget – Transfers from other funds in 2021 are expected to be \$677,000. The budgeted expenditures in 2022 are \$658,000, which refurbishes or replaces the following:

- | | | |
|----------------|--|-----------|
| • Public Works | 2014 International Schwarze A7 Tornado | \$260,000 |
| • Public Works | 2000 GMC 5500 Jet Truck | 135,000 |
| • Parks | 2007 E-350 Starcraft Bus | 80,000 |
| • Public Works | 2007 Ford F-450 w/ Service Body | 56,000 |
| • Public Works | 2010 Mercedes Sprinter Van | 45,000 |
| • Public Works | 2008 Ford F-250 Extended Cab | 43,000 |
| • Public Works | 2010 Ford Escape | 30,000 |
| • Public Works | 2006 Stanley Hydro Pack | 9,000 |

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
SALE OF CITY PROPERTY	\$ 15,850	\$ 22,703	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	66,044	23,597	17,200	3,000	5,000
INSURANCE REFUNDS	36,693	-	-	-	-
TRANSFER FROM GENERAL FUND	343,300	365,355	343,000	343,000	350,000
TRANSFER FROM WATER & SEWER	90,000	92,000	93,000	93,000	102,000
TRANSFER FROM SOLID WASTE FUND	215,000	215,000	215,000	215,000	225,000
TOTAL REVENUES	\$ 766,886	\$ 718,655	\$ 668,200	\$ 654,000	\$ 682,000
EXPENDITURES					
AUTOMOBILES	\$ 121,944	\$ 160,025	\$ 106,000	\$ 106,000	\$ 30,000
LIGHT TRUCKS	27,645	57,891	47,000	47,000	144,000
TRUCKS	360,840	762,747	-	-	484,000
TOTAL EXPENDITURES	\$ 510,429	\$ 980,663	\$ 153,000	\$ 153,000	\$ 658,000
NET REVENUES (EXPENDITURES)	\$ 256,457	\$ (262,008)	\$ 515,200	\$ 501,000	\$ 24,000
BEGINNING FUND BALANCE*	\$ 709,618	\$ 966,075	\$ 690,676	\$ 704,067	\$ 1,205,067
ENDING FUND BALANCE	\$ 966,075	\$ 704,067	\$ 1,205,876	\$ 1,205,067	\$ 1,229,067

* The beginning fund balances reflect an adjustment to include capitalized purchases, which were not included in prior years.

VEHICLE REPLACEMENT FUND
2022 Replacement Schedule

VEHICLE	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
2007 E-350 Starcraft Bus	Parks	2022	80,000
2010 Ford Escape	Public Works	2022	30,000
2010 Mercedes Sprinter Van	Public Works	2022	45,000
2007 Ford F-450 w/ Service Body	Public Works	2022	56,000
2008 Ford F-250 Extended Cab	Public Works	2022	43,000
2000 GMC 5500 Jet Truck	Public Works	2022	135,000
2014 International Schwarze A7 Tornado	Public Works	2022	260,000
2006 Stanley Hydro Pack	Public Works	2022	9,000
2022 Vehicle & Equipment Replacement Cost			\$ 658,000

City of West University Place, Texas
VEHICLE REPLACEMENT SCHEDULE 2023 - 2027

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
1	2013 Ford Escape	Public Works	2023	35,000
134	2018 Ford Interceptor Patrol - SUV	Police	2023	55,000
135	2018 Ford Interceptor Patrol - SUV	Police	2023	55,000
213	2003 Trailer	Fire	2023	15,000
104	2013 Chevy Caprice	Police	2023	47,000
702	2002 Ford F450 w/ Teletop Service Body	Public Works	2023	75,000
703	2002 Ford F450 w/ Teletop Service Body	Public Works	2023	75,000
704	2002 Ford F450 w/ Teletop Service Body	Public Works	2023	75,000
601	2008 F-250 Extended Cab w/ Dump Body	Public Works	2023	64,000
658	2016 Trailer Mounted Pressure Washer	Public Works	2023	10,000
670	2013 Volvo VHD w/Heil 2500 Durapack 25 yd body	Public Works	2023	327,000
707	2006 F-250 Reg. Cab (Diesel)	Public Works	2023	43,000
819	2008 Kubota Excavator - Model U45 (large kubota)	Public Works	2023	70,000
821	2008 Air Compressor - Ingersol Rand XP185WIR	Public Works	2023	22,000
822	2008 20' Utility/Equip. Trailer	Public Works	2023	14,000
827	2008 Enclosed Cargo Trailer - 20' Traffic Response	Public Works	2023	12,000
2023 Vehicle & Equipment Replacement Cost				994,000
101	2009 F-150 Unmarked Truck	Police	2024	50,000
102	2012 Toyota Sienna Mini-Van	Police	2024	41,000
136	2019 Ford Interceptor Patrol - SUV	Police	2024	55,000
137	2019 Ford Interceptor Patrol - SUV	Police	2024	55,000
218	2012 Surburban 4x2 - Command Vehicle	Fire	2024	74,000
550	2012 F-450 Dump Truck	Public Works	2024	91,000
645	2009 F-750 XLT w/Davis 5/6 Yd Dump Body	Public Works	2024	117,000
671	2014 Volvo VHD w/Heil 2500 Durapack 25 yd body	Public Works	2024	328,000
705	2009 F-350 XL Crewcab with Service Body	Public Works	2024	68,000
735	2009 F-750 XLT Dump Truck	Public Works	2024	115,000
745	2009 Case Backhoe	Public Works	2024	111,000
900	2006 Ford F-250 Diesel Ext. Cab PU 4x2 / Mateco Utility Bed	Public Works	2024	51,000
913	2002 Freightliner FL70 w/ Altec 42' Bucket	Public Works	2024	115,000
2024 Vehicle & Equipment Replacement Cost				1,271,000

City of West University Place, Texas
VEHICLE REPLACEMENT SCHEDULE 2023 - 2027

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
140	2020 Ford Interceptor Patrol - SUV	Police	2025	62,000
141	2020 Ford Interceptor Patrol - SUV	Police	2025	62,000
411	2010 F-250 XL Ext. Cab with Tommy Lift	Parks	2025	51,000
412	2010 Ford F-250 Ext. Cab w/ Service Body	Parks	2025	56,000
548	2000 Ameritrail w/ Miller WEL w/ Doors	Public Works	2025	12,000
642	2010 JD 410J Backhoe	Public Works	2025	161,000
672	2015 Volvo HDR w/ Heil 2500 Durapack 25 yd body	Public Works	2025	334,000
903	2013 Ford Explorer - 4x2	Public Works	2025	45,000
2025 Vehicle & Equipment Replacement Cost				783,000
142	2021 Ford Interceptor Patrol - SUV	Police	2026	67,000
143	2021 Ford Interceptor Patrol - SUV	Police	2026	67,000
401	2016 Ford Escape	Parks	2026	31,000
653	2006 Ameritrail 8x16 Trailer (long trailer)	Public Works	2026	5,000
779	2011 Godwin Dri Prime Pump	Public Works	2026	60,000
823	2011 Kubota Trackhow Kv41-VR1T4 (small kubota)	Public Works	2026	42,000
2026 Vehicle & Equipment Replacement Cost				272,000
818	2007 TCM Forklift - Model FD25 T7	Public Works	2027	35,000
826	2007 6' x 10' Utility Trailer	Public Works	2027	5,000
2027 Vehicle & Equipment Replacement Cost				40,000

** 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 Actual	2021 Estimated	2022 Projected
Desktop/Laptops/Virtual PCs Maintained	116	168	168	170
Physical Servers Maintained	21	25	28	30
Virtual Servers Maintained	48	46	53	48
Contracts Managed	102	106	114	120
Help Desk Calls	597	720	820	790

2021 Forecast – In 2021, transfers from other funds are expected to be \$1,946,000 and total revenues are projected to be \$1,946,500. Total expenditures are expected to total \$1,862,200.

2022 Budget – The 2022 Budget projects transfers from other funds amounting to \$1,927,800. Expenditures for operations are budgeted to be \$1,938,500.

TECHNOLOGY MANAGEMENT FUND 2022 GOALS

- Complete phase 1 of 2 of a planned network infrastructure replacement for city sites, which includes replacing outdated hardware with modern equivalents
- Deployment of new security firewalls and external monitoring for phone system and internet services
- Complete phase 1 of 4 of radio replacements for fire and police
- Upgrade of the Direct Link server infrastructure for added resiliency and warranty coverage
- CCTV Camera replacements for multiple city facilities
- Deployment of new antivirus/malware prevention software to city computers/laptops

TECHNOLOGY MANAGEMENT FUND BUDGET HIGHLIGHTS

- Authorized full-time employees – 4 (2021 authorized full-time employees – 4)
- Total Budget – \$1,938,500 (2021 Total Budget – \$1,727,900)

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
TRANSFER FROM GENERAL FUND	\$ 1,435,500	\$ 1,496,400	\$ 1,541,200	\$ 1,761,200	\$ 1,734,100
TRANSFER FROM WATER & SEWER FUND	137,800	140,000	139,000	139,000	145,000
TRANSFER FROM SOLID WASTE FUND	43,800	44,100	45,800	45,800	48,700
FEMA REIMBURSEMENT	(1,606)	-	-	-	-
MISCELLANEOUS	650	-	-	-	-
EARNINGS ON INVESTMENTS	10,494	3,403	2,500	500	1,000
TOTAL REVENUES	\$ 1,626,638	\$ 1,683,903	\$ 1,728,500	\$ 1,946,500	\$ 1,928,800
EXPENDITURES					
REGULAR WAGES	\$ 432,974	\$ 275,759	\$ 421,700	\$ 380,000	\$ 401,800
PART-TIME WAGES	-	47,888	-	-	-
ON CALL	2,730	3,327	2,800	2,500	2,800
OVERTIME	8,281	16,793	8,500	6,800	8,500
LONGEVITY	1,769	1,203	1,300	1,200	1,500
HEALTH & DENTAL	55,818	40,476	61,800	33,200	37,600
TMRS	59,335	39,739	57,900	52,500	55,700
FICA	30,558	25,628	31,800	29,500	31,700
WORKERS COMPENSATION	1,284	1,718	1,000	1,000	700
ALLOWANCES	9,080	6,596	8,500	9,200	9,400
OTHER BENEFITS	1,559	1,153	1,900	1,800	1,800
HSA CONTRIBUTION	625	4,050	5,500	2,700	5,500
ACCRUED VACATION	(61,116)	(3,481)	-	-	-
PENSION EXPENSE	59,739	(77,343)	-	-	-
OPEB EXPENSE	13,835	(71,242)	-	-	-
PERSONNEL	\$ 616,471	\$ 312,263	\$ 602,700	\$ 520,400	\$ 557,000
OFFICE SUPPLIES	\$ -	\$ 729	\$ 1,000	\$ 800	\$ 1,000
OPERATING SUPPLIES	-	20,551	10,500	10,500	10,500
EQUIPMENT MAINTENANCE	34,936	15,826	10,000	10,000	10,000
HARDWARE & SOFTWARE					
MAINTENANCE CONTRACTS	594,072	532,422	640,000	615,000	704,200
TELE-COMMUNICATIONS & DATA & RADIO	204,202	212,180	220,000	255,000	280,500
SOFTWARE LICENSES	708	-	-	-	-
CONSULTANTS	2,683	28,990	15,000	15,000	15,000
PROFESSIONAL DUES	-	-	1,200	300	2,800
PROFESSIONAL DEVELOPMENT	11,352	892	11,800	4,500	9,400
OTHER CONTRACTED SERVICES	-	146,064	95,000	90,000	90,000
TECHNOLOGY PROJECTS	1,265	-	-	-	-
HIGH TECHNOLOGY REPLACEMENTS	57,693	74,340	100,000	320,000	150,000
TRANSFER TO ASSET REPLACEMENT FUND	-	20,000	20,700	20,700	108,100
OPERATIONS	\$ 906,911	\$ 1,051,995	\$ 1,125,200	\$ 1,341,800	\$ 1,381,500
TOTAL EXPENDITURES	\$ 1,523,382	\$ 1,364,258	\$ 1,727,900	\$ 1,862,200	\$ 1,938,500
NET REVENUES (EXPENDITURES)	\$ 103,256	\$ 319,645	\$ 600	\$ 84,300	\$ (9,700)
BEGINNING FUND BALANCE	\$ 118,675	\$ 221,931	\$ 283,055	\$ 541,576	\$ 625,876
ENDING FUND BALANCE	\$ 221,931	\$ 541,576	\$ 283,655	\$ 625,876	\$ 616,176

**TECHNOLOGY MANAGEMENT FUND
ADMINISTRATION DEPARTMENT**

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
--	----------------	----------------	----------------	-------------------	----------------

Technology Management

Personnel	\$ 616,471	\$ 312,263	\$ 602,700	\$ 520,400	\$ 557,000
Operating	906,911	1,051,995	1,125,200	1,341,800	1,381,500
<i>Total Department</i>	\$ 1,523,382	\$ 1,364,258	\$ 1,727,900	\$ 1,862,200	\$ 1,938,500

Technology Management Fund

POSITION	GRADE	2021	2022	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Technology Management</i>					
IT Director	12	1	1	\$ 115,000	\$ 178,250
IT Operations Manager	10	1	1	\$ 91,000	\$ 131,950
IT Analyst	8	1	0	\$ 65,219	\$ 94,568
Network Administrator	8	0	1	\$ 65,219	\$ 94,568
IT Technician	6	1	1	\$ 53,900	\$ 78,155
Total Technology Management Fund		4	4		

ASSET REPLACEMENT FUND

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

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

2021 Forecast – In 2021, transfers from other funds are expected to be \$652,900 and total revenues are projected to be \$655,900. Total expenditures are expected to be \$186,600.

2022 Budget – Transfers from other funds in 2022 are expected to be \$721,400 and total revenues are projected to be \$736,400. The budgeted expenditures for 2022 are \$458,800, which is for the following purchases and a transfer to the Transportation Improvement Fund totaling \$345,000 to partially finance a capital project.

- | | | |
|---------------------|--|----------|
| • Fire | LifePack 15 cardiac monitor - Medic 1 | \$45,700 |
| • Parks-Maintenance | Judson Park Lighting | 33,300 |
| • PW-Operations | Non-Potable Water Booster Pump 1 | 11,400 |
| • PW-Operations | Lift Station #6 Fixed Equipment (Pump 1) | 11,700 |
| • PW-Operations | Lift Station #6 Fixed Equipment (Pump 2) | 11,700 |

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

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
SALE OF CITY PROPERTY	\$ 1,875	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS	4,907	2,270	10,000	-	10,000
TRANSFER FROM GENERAL FUND	575,400	576,100	539,300	539,300	443,300
TRANSFER FROM WATER & SEWER FUND	-	86,900	92,900	92,900	170,000
EARNINGS ON INVESTMENTS	55,530	19,258	14,100	3,000	5,000
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	-	20,000	20,700	20,700	108,100
TOTAL REVENUES	\$ 637,712	\$ 704,528	\$ 677,000	\$ 655,900	\$ 736,400
EXPENDITURES					
OTHER EQUIPMENT	\$ 7,840	\$ 18,345	\$ 186,600	\$ 186,600	\$ 113,800
CAPITAL PURCHASES RECLASSIFIED AS ASSET	196,382	148,378	-	-	-
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	-	-	-	-	345,000
TOTAL EXPENDITURES	\$ 204,223	\$ 166,723	\$ 186,600	\$ 186,600	\$ 458,800
NET REVENUES (EXPENDITURES)	\$ 433,490	\$ 537,805	\$ 490,400	\$ 469,300	\$ 277,600
BEGINNING FUND BALANCE	\$ 2,130,130	\$ 2,563,620	\$ 3,277,102	\$ 3,101,425	\$ 3,570,725
ENDING FUND BALANCE	\$ 2,563,620	\$ 3,101,425	\$ 3,767,502	\$ 3,570,725	\$ 3,848,325

Note: Prior to 2020, the Asset Replacement Fund was called the Equipment Replacement Fund.

ASSET REPLACEMENT FUND
2022 Replacement Schedule

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
LifePack 15 cardiac monitor - Medic 1	Fire	2022	45,700
Non-Potable Water Booster Pump 1 (Wastewater Treatment Plant)	PW Operations	2022	11,400
Lift Station #6 Fixed Equipment (Pump 1)	PW Operations	2022	11,700
Lift Station #6 Fixed Equipment (Pump 2)	PW Operations	2022	11,700
Judson Park Lighting	PARD- Park Maintenance	2022	33,300
2022 Replacement Cost			\$ 113,800

**ASSET REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2023 - 2027**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
PWPACK	Facilities	2023	7,800
IceFD	Facilities	2023	8,200
Air Handler #1 - CH	Facilities	2023	25,300
Air Handler #2 - CH	Facilities	2023	29,700
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	9,100
Submersible Pumps	General Services	2023	11,100
Precor 835 EFX - Elliptical (moving arms) (2)	PARD- Recreation Center	2023	17,400
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	39,700
Precor 833 EFX - Elliptical (fixed arms)	PARD- Recreation Center	2023	7,100
Precor 835 AMT (2)	PARD- Recreation Center	2023	19,100
Precor 833 TRM Treadmill (2)	PARD- Recreation Center	2023	19,500
Wier Tennis Court Resurfacing	PARD- Park Maintenance	2023	8,600
Wier Irrigation	PARD- Park Maintenance	2023	39,900
Lily Pad Entry Pads	PARD- Colonial Park Pool	2023	24,800
UPS	Technology	2023	130,000
2023 Replacement Cost			\$ 513,800
Pool Deck Heaters	Facilities	2024	42,100
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	4,900
Feature Pads (2)-2	PARD- Colonial Park Pool	2024	4,900
Fabric for all structures	PARD- Colonial Park Pool	2024	22,500
2024 Replacement Cost			\$ 92,100

**ASSET REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2023 - 2027**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Bunker Gear Replacement	Fire	2025	85,700
Water Pump #1 - CH	Facilities	2025	8,100
Water Pump #2 - CH	Facilities	2025	8,100
Progressive Cavity Pump	PW Operations	2025	24,900
Lift Station #9 Fixed Equipment	PW Operations	2025	15,300
Large Grinder	General Services	2025	10,100
Striper/Driver System	General Services	2025	21,700
Precor 835 Recumbent Bike (2)	PARD- Recreation Center	2025	5,400
Tables - Recreation Center	PARD- Recreation Center	2025	8,200
Precor 833 TRM Treadmill (2-2)	PARD- Recreation Center	2025	18,600
Furniture Replacement	PARD- Recreation Center	2025	58,100
Defender (SP-41-48-1038)	PARD- Recreation Center	2025	132,400
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			\$ 678,400
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
Chairs-replacement (200)\$6860 purchased in 2011	PARD- Senior Services	2026	10,700
Hallway Furniture Replacement \$7321 purchased 2011	PARD- Senior Services	2026	11,400
2026 Replacement Cost			\$ 106,800
Boiler - Fire Department	Facilities	2027	11,200
Refrigerated Automatic Water Sampler	PW Operations	2027	9,700
Belt Press Polymer Mixer	PW Operations	2027	42,100
VeederRoot	General Services	2027	15,200
Fuel Master AIM II	General Services	2027	59,800
2027 Replacement Cost			\$ 138,000

EMPLOYEE BENEFITS 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.

2021 Forecast – The City's Employee Benefit Fund revenue is anticipated to be at \$1.94 million to fund employee benefits and the administrative costs of providing those benefits. Charges to the operating funds are expected to be \$1.51 million and the balance of \$0.43 million comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be \$2.39 million, approximating to appropriations.

2022 Budget – Charges to operating funds in the amount of \$1.74 million plus \$0.48 million from employee/retiree contributions and other miscellaneous earnings are budgeted. Expenditures are expected to be \$2.24 million, which is a 3.22% decrease from the 2021 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 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
CHARGES TO OPERATING FUNDS:					
ER - HEALTH	\$ 1,211,569	\$ 1,175,995	\$ 1,456,100	\$ 1,186,000	\$ 1,393,100
ER - DENTAL	60,202	56,874	70,200	61,300	65,800
ER - LIFE	28,474	25,875	34,000	27,000	31,050
ER - DISABILITY	30,230	25,848	36,400	36,500	37,500
ER - WORKER'S COMPENSATION	118,153	182,686	106,500	102,000	110,800
ER - RETIREES	189,975	101,025	103,800	101,000	104,800
ER - OTHER BENEFITS	352,217	-	-	-	-
EMPLOYEE CONTRIBUTIONS:					
EE - HEALTH	292,350	289,322	380,700	310,000	344,600
EE - DENTAL	14,631	13,871	17,500	15,000	15,000
EE - VISION	13,159	11,284	11,600	11,500	11,300
COBRA CONTRIBUTIONS	43,722	46,182	54,200	58,600	69,200
EARNINGS ON INVESTMENTS	30,895	7,693	5,600	1,000	2,000
TRANSFER FROM GENERAL FUND	-	33,700	35,000	35,000	35,000
TOTAL REVENUES	\$ 2,385,578	\$ 1,970,354	\$ 2,311,600	\$ 1,944,900	\$ 2,220,150
EXPENDITURES					
MEDICAL PREMIUMS - ACTIVE	\$ 1,535,280	\$ 1,439,588	\$ 1,836,800	\$ 1,496,000	\$ 1,738,100
MEDICAL PREMIUMS - RETIRED	139,163	112,432	121,500	102,000	116,500
MEDICAL PREMIUMS - COBRA	46,034	31,474	31,600	41,000	53,300
DENTAL PREMIUMS - ACTIVE	79,550	77,763	91,900	92,500	84,600
VISION PREMIUMS - ACTIVE	14,033	12,145	11,600	12,200	11,800
WORKER'S COMPENSATION	90,112	95,112	106,600	102,000	107,000
LIFE & AD&D, DISABILITY	60,347	64,297	52,500	60,000	68,550
UNEMPLOYMENT CLAIMS	7,639	-	-	-	-
OTHER ADMINSTRATIVE COST	16,616	11,370	12,000	11,000	12,500
WELLNESS PROGRAM	7,401	4,041	15,000	8,000	10,000
RECRUITING & HIRING	14,964	-	-	-	-
EVENTS	13,296	1,691	-	-	-
AWARDS	12,372	-	-	-	-
TUITION	18,247	-	-	-	-
SOFTWARE LICENSES	11,375	-	-	-	-
CONSULTANTS	81,108	33,810	37,500	38,500	40,000
TRANSFER TO GENERAL FUND	142,500	-	-	-	-
TRANSFER TO HUMAN RESOURCE SVCS	-	-	-	427,366	-
TOTAL EXPENDITURES	\$ 2,290,039	\$ 1,883,722	\$ 2,317,000	\$ 2,390,566	\$ 2,242,350
NET REVENUES (EXPENDITURES)	\$ 95,539	\$ 86,632	\$ (5,400)	\$ (445,666)	\$ (22,200)
BEGINNING FUND BALANCE	\$ 1,535,930	\$ 1,631,469	\$ 1,262,603	\$ 1,718,102	\$ 1,272,436
ENDING FUND BALANCE	\$ 1,631,469	\$ 1,718,102	\$ 1,257,203	\$ 1,272,436	\$ 1,250,236

HUMAN RESOURCES SERVICES FUND

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

2021 Forecast – The City’s Human Resources Services Fund revenue is anticipated to be at \$679,416 to fund employee benefits and the administrative costs of providing those benefits. Charges to the operating funds are expected to be \$679,366 and the balance of \$50 comes from earnings on investments. Expenditures are expected to be \$296,200, approximating to appropriations.

2022 Budget – Charges to operating funds in the amount of \$250,000 plus \$100 from earnings on investments are budgeted. Expenditures are expected to be \$306,500.

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
EARNINGS ON INVESTMENTS	\$ -	\$ 2,540	\$ 1,900	\$ 50	\$ 100
TRANSFER FROM GENERAL FUND	-	249,900	252,000	252,000	250,000
TRANSFER FROM EMPLOYEE BENEFIT	-	-	-	427,366	-
TOTAL REVENUES	\$ -	\$ 252,440	\$ 253,900	\$ 679,416	\$ 250,100

EXPENDITURES

EMPLOYEE RELATIONS	\$ -	\$ -	\$ -	\$ -	\$ 24,100
UNEMPLOYMENT CLAIMS	-	13,049	15,000	5,000	10,000
OTHER ADMINSTRATIVE COST	-	10,469	8,000	13,000	13,000
RECRUITING & HIRING	-	20,663	23,000	21,000	23,000
EVENTS	-	14,166	15,000	14,000	14,000
AWARDS	-	6,978	7,700	7,000	7,500
TUITION	-	25,090	50,000	25,000	37,500
TRANSFER TO GENERAL FUND	-	80,691	135,200	168,000	177,400
TRANSFER TO WATER & SEWER FUND	-	-	-	43,200	-
TOTAL EXPENDITURES	\$ -	\$ 171,106	\$ 253,900	\$ 296,200	\$ 306,500

NET REVENUES (EXPENDITURES) \$ - \$ 81,334 \$ - \$ 383,216 \$ (56,400)

BEGINNING FUND BALANCE \$ - \$ - \$ 508,466 \$ 81,334 \$ 464,550

ENDING FUND BALANCE \$ - \$ **81,334** \$ **508,466** \$ **464,550** \$ **408,150**

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. The City has twelve active Special Revenue Funds in 2022:

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

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

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

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

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

TREE REPLACEMENT FUND – City ordinances require that trees that are damaged destroyed or removed during construction to be replaced. This fund accounts for funds paid by builders in lieu of planting replacement trees.

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

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

POLICE 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 Department.

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

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

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

PARKS DONATION FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
FRIENDS OF WEST U PARKS	\$ 11,758	\$ 7,130	\$ -	\$ 5,000	\$ 5,000
EARNINGS ON INVESTMENTS	2,282	469	300	50	100
DONATIONS	48,130	-	40,500	30,000	30,000
TOTAL REVENUES	\$ 62,170	\$ 7,599	\$ 40,800	\$ 35,050	\$ 35,100
EXPENDITURES					
OPERATING SUPPLIES	\$ 72,475	\$ 25,112	\$ 30,000	\$ 24,000	\$ 17,000
FURNITURE & EQUIP <\$5000	-	9,775	-	-	-
OTHER EQUIPMENT	-	-	-	-	23,000
TOTAL EXPENDITURES	\$ 72,475	\$ 34,887	\$ 30,000	\$ 24,000	\$ 40,000
NET REVENUES (EXPENDITURES)	\$ (10,305)	\$ (27,288)	\$ 10,800	\$ 11,050	\$ (4,900)
BEGINNING BALANCE	\$ 109,254	\$ 98,949	\$ 58,849	\$ 71,662	\$ 82,712
ENDING BALANCE	\$ 98,949	\$ 71,662	\$ 69,649	\$ 82,712	\$ 77,812

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
FRIENDS OF WEST U PARKS	\$ 231,925	\$ 200,762	\$ 250,000	\$ 594,000	\$ 187,500
EARNINGS ON INVESTMENTS	5	-	-	200	-
TOTAL REVENUES	\$ 231,930	\$ 200,762	\$ 250,000	\$ 594,200	\$ 187,500
EXPENDITURES					
CONSTRUCTION COSTS	\$ 240,211	\$ 579,730	\$ 250,000	\$ 200,000	\$ 187,500
TOTAL EXPENDITURES	\$ 240,211	\$ 579,730	\$ 250,000	\$ 200,000	\$ 187,500
NET REVENUES (EXPENDITURES)	\$ (8,281)	\$ (378,968)	\$ -	\$ 394,200	\$ -
BEGINNING BALANCE	\$ 617	\$ (7,664)	\$ 617	\$ (386,632)	\$ 7,568
ENDING BALANCE	\$ (7,664)	\$ (386,632)	\$ 617	\$ 7,568	\$ 7,568

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
LOCAL TRUANCY PREVENTION AND EARNINGS ON INVESTMENTS	\$ -	\$ 2,389	\$ -	\$ 2,800	\$ 3,100
	-	-	-	5	-
TOTAL REVENUES	\$ -	\$ 2,389	\$ -	\$ 2,805	\$ 3,100
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ -	\$ 2,389	\$ -	\$ 2,805	\$ 3,100
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 2,389	\$ 5,194
ENDING BALANCE	\$ -	\$ 2,389	\$ -	\$ 5,194	\$ 8,294

MUNICIPAL JURY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
MUNICIPAL JURY FUND	\$ -	\$ 48	\$ -	\$ 75	\$ 100
TOTAL REVENUES	\$ -	\$ 48	\$ -	\$ 75	\$ 100
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ -	\$ 48	\$ -	\$ 75	\$ 100
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 48	\$ 123
ENDING BALANCE	\$ -	\$ 48	\$ -	\$ 123	\$ 223

COURT TECHNOLOGY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
MUNICIPAL COURT FINES	\$ 9,995	\$ 3,639	\$ 5,000	\$ 3,500	\$ 5,000
EARNINGS ON INVESTMENTS	416	-	-	10	-
TOTAL REVENUES	\$ 10,411	\$ 3,639	\$ 5,000	\$ 3,510	\$ 5,000
EXPENDITURES					
OTHER CONTRACTED SERVICES	\$ -	\$ 2,500	\$ -	\$ -	\$ -
FURNITURE & EQUIP <\$5000	-	3,930	2,000	2,000	4,500
TOTAL EXPENDITURES	\$ -	\$ 6,430	\$ 2,000	\$ 2,000	\$ 4,500
NET REVENUES (EXPENDITURES)	\$ 10,411	\$ (2,791)	\$ 3,000	\$ 1,510	\$ 500
BEGINNING BALANCE	\$ 12,175	\$ 22,586	\$ 21,087	\$ 19,795	\$ 21,305
ENDING BALANCE	\$ 22,586	\$ 19,795	\$ 24,087	\$ 21,305	\$ 21,805

TREE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
OTHER FEES AND PERMITS	\$ 23,713	\$ 44,750	\$ 30,000	\$ 50,000	\$ 50,000
EARNINGS ON INVESTMENTS	6,262	2,342	1,700	300	500
TOTAL REVENUES	\$ 29,974	\$ 47,092	\$ 31,700	\$ 50,300	\$ 50,500
EXPENDITURES					
TREE REPLACEMENT OPERATING EXPENDITURES	\$ 50,360	\$ 7,830	\$ 50,000	\$ 10,000	\$ 50,000
TOTAL EXPENDITURES	\$ 50,360	\$ 7,830	\$ 50,000	\$ 10,000	\$ 50,000
NET REVENUES (EXPENDITURES)	\$ (20,386)	\$ 39,263	\$ (18,300)	\$ 40,300	\$ 500
BEGINNING BALANCE	\$ 280,344	\$ 259,958	\$ 303,458	\$ 299,221	\$ 339,521
ENDING BALANCE	\$ 259,958	\$ 299,221	\$ 285,158	\$ 339,521	\$ 340,021

COURT SECURITY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
MUNICIPAL COURT FINES	\$ 7,497	\$ 3,646	\$ 4,000	\$ 3,350	\$ 4,000
EARNINGS ON INVESTMENTS	1,094	345	300	50	100
TOTAL REVENUES	\$ 8,591	\$ 3,991	\$ 4,300	\$ 3,400	\$ 4,100
EXPENDITURES					
REGULAR WAGES	\$ 6,750	\$ 5,620	\$ 10,500	\$ 2,500	\$ 5,000
PROFESSIONAL DEVELOPMENT	-	-	3,000	1,000	3,000
FURNITURE & EQUIP <\$5000	-	168	1,500	500	1,500
TOTAL EXPENDITURES	\$ 6,750	\$ 5,788	\$ 15,000	\$ 4,000	\$ 9,500
NET REVENUES (EXPENDITURES)	\$ 1,841	\$ (1,796)	\$ (10,700)	\$ (600)	\$ (5,400)
BEGINNING BALANCE	\$ 44,779	\$ 46,620	\$ 44,520	\$ 44,823	\$ 44,223
ENDING BALANCE	\$ 46,620	\$ 44,823	\$ 33,820	\$ 44,223	\$ 38,823

METRO FUND**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
METRO	\$ 650,382	\$ 679,118	\$ 610,000	\$ 675,000	\$ 675,000
EARNINGS ON INVESTMENTS	213	99	100	100	100
TOTAL REVENUES	\$ 650,595	\$ 679,217	\$ 610,100	\$ 675,100	\$ 675,100
EXPENDITURES					
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	\$ 600,000	\$ 550,000	\$ 575,000	\$ 575,000	\$ 925,000
TOTAL EXPENDITURES	\$ 600,000	\$ 550,000	\$ 575,000	\$ 575,000	\$ 925,000
NET REVENUES (EXPENDITURES)	\$ 50,595	\$ 129,217	\$ 35,100	\$ 100,100	\$ (249,900)
BEGINNING BALANCE	\$ 121,151	\$ 171,746	\$ 213,846	\$ 300,963	\$ 401,063
ENDING BALANCE	\$ 171,746	\$ 300,963	\$ 248,946	\$ 401,063	\$ 151,163

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
EARNINGS ON INVESTMENTS	\$ 658	\$ 247	\$ 200	\$ 50	\$ 100
TOTAL REVENUES	\$ 658	\$ 4,282	\$ 200	\$ 15,550	\$ 100
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 658	\$ 4,282	\$ 200	\$ 15,550	\$ 100
BEGINNING BALANCE	\$ 27,382	\$ 28,040	\$ 28,340	\$ 32,322	\$ 47,872
ENDING BALANCE	\$ 28,040	\$ 32,322	\$ 28,540	\$ 47,872	\$ 47,972

POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
STATE GRANT	\$ 2,797	\$ 2,573	\$ 2,500	\$ 2,500	\$ 2,500
EARNINGS ON INVESTMENTS	608	247	200	30	50
TOTAL REVENUES	\$ 3,405	\$ 2,820	\$ 2,700	\$ 2,530	\$ 2,550
EXPENDITURES					
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 3,405	\$ 2,820	\$ 2,700	\$ 2,530	\$ 2,550
BEGINNING BALANCE	\$ 22,979	\$ 26,384	\$ 29,684	\$ 29,204	\$ 31,734
ENDING BALANCE	\$ 26,384	\$ 29,204	\$ 32,384	\$ 31,734	\$ 34,284

FIRE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
FEDERAL GRANT	\$ 21,100	\$ -	\$ -	\$ -	\$ -
SETRAC	4,172	-	-	-	-
EARNINGS ON INVESTMENTS	236	-	-	10	-
DONATIONS	(1,090)	158	-	30	-
TRANSFER FROM GENERAL FUND	1,109	-	-	-	-
TOTAL REVENUES	\$ 25,527	\$ 158	\$ -	\$ 40	\$ -
EXPENDITURES					
OPERATING SUPPLIES	\$ 11,468	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL DEVELOPMENT	925	2,220	-	-	-
OTHER EQUIPMENT	3,503	-	-	-	-
TOTAL EXPENDITURES	\$ 15,896	\$ 2,220	\$ -	\$ -	\$ -
NET REVENUES (EXPENDITURES)	\$ 9,631	\$ (2,062)	\$ -	\$ 40	\$ -
BEGINNING BALANCE	\$ 8,718	\$ 18,349	\$ 17,399	\$ 16,287	\$ 16,327
ENDING BALANCE	\$ 18,349	\$ 16,287	\$ 17,399	\$ 16,327	\$ 16,327

GOOD NEIGHBOR FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
EARNINGS ON INVESTMENTS	\$ 97	\$ -	\$ -	\$ 5	\$ -
TOTAL REVENUES	\$ 97	\$ -	\$ -	\$ 5	\$ -
EXPENDITURES					
COMMUNITY RELATIONS	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
TOTAL EXPENDITURES	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
NET REVENUES (EXPENDITURES)	\$ 97	\$ -	\$ (2,500)	\$ 5	\$ (2,500)
BEGINNING BALANCE	\$ 4,050	\$ 4,147	\$ 4,147	\$ 4,147	\$ 4,152
ENDING BALANCE	\$ 4,147	\$ 4,147	\$ 1,647	\$ 4,152	\$ 1,652



City of
**West University
Place**

THIS PAGE INTENTIONALLY BLANK

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 2022, West University Place has five 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.

CAPITAL RESERVE FUND

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

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 2019	Actual 2020	Budget 2021	Estimated 2021	Carryover to 2022	Budget 2022
REVENUES						
FEMA REIMBURSEMENT	\$ 15,712	\$ -	\$ -	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	16,583	3,822	2,800	300	-	300
TRANSFER FROM GENERAL FUND	-	-	300,000	300,000	-	-
TRANSFER FROM CAPITAL RESERVE FUND	-	6,969	-	-	-	710,000
TRANSFER FROM 2019 CERT OF OBLIGATION FUND	45,542	-	-	-	-	-
TOTAL REVENUES	\$ 77,837	\$ 10,791	\$ 302,800	\$ 300,300	\$ -	\$ 710,300
EXPENDITURES						
PROJECT EXPENDITURES						
ANIMAL CONTROL SHELTER	\$ 33,310	\$ -	\$ -	\$ -	\$ -	\$ -
PW MAINTENANCE PARKING LOT/WASH BAY	268,191	-	-	-	-	-
CITY WIDE ENGINEERING TRAFFIC STUDY/IMPLEMENTATION	-	19,430	75,000	100,570	-	-
BRIDGE MANAGEMENT PROGRAM	-	65,550	-	-	-	-
STORM WATER MANAGEMENT PROGRAM	-	101,112	100,000	100,123	-	-
CITYWIDE FACILITIES CONDITION & SECURITY ASSESSMENT - IMPLEMENTATION	-	33,600	25,000	14,400	-	-
CITY HALL AUDIO/VIDEO UPGRADES	-	110,000	-	-	-	-
FACILITIES MASTER PLAN	-	-	75,000	25,000	50,000	-
EMERGENCY STORAGE ROOM	-	-	75,000	-	75,000	-
HVAC REPLACEMENT PROGRAM	-	-	250,000	250,000	-	-
FIRE APPARATUS BAY ROOF REPLACEMENT	-	-	-	-	-	150,000
ENTERPRISE RESOURCE PLANNING SOFTWARE REPLACEMENT	-	-	-	-	-	100,000
NETWORK FIREWALL SECURITY IMPROVEMENTS	-	-	-	-	-	60,000
NETWORK SWITCH INFRASTRUCTURE REPLACEMENT	-	-	-	-	-	190,000
EMERGENCY OPERATIONS CENTER IMPROVEMENTS	-	-	-	-	-	120,000
RADIO REPLACEMENTS	-	-	-	-	-	90,000
TOTAL EXPENDITURES	\$ 301,501	\$ 329,692	\$ 600,000	\$ 490,093	\$ 125,000	\$ 710,000
BEGINNING BALANCE	\$ 1,033,063	\$ 809,399	\$ 413,999	\$ 490,497		\$ 300,704
ENDING BALANCE	\$ 809,399	\$ 490,497	\$ 116,799	\$ 300,704		\$ 176,004

*Virtual Gate Expenditures Moved to 2019 Cert of Obligation Fund

CAPITAL RESERVE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUES					
FEDERAL GRANT	\$ -	\$ -	\$ -	\$ 1,930,000	\$ 1,930,000
EARNINGS ON INVESTMENTS	-	-	-	2,000	3,000
TRANSFER FROM GENERAL FUND	-	-	-	7,000,000	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 8,932,000	\$ 1,933,000
EXPENDITURES					
TRANSFER TO CAPITAL PROJECTS FUND	\$ -	\$ 6,968	\$ -	\$ -	\$ 710,000
TOTAL EXPENDITURES	\$ -	\$ 6,968	\$ -	\$ -	\$ 710,000
BEGINNING BALANCE	\$ 6,968	\$ 6,968	\$ -	\$ -	\$ 8,932,000
ENDING BALANCE	\$ 6,968	\$ -	\$ -	\$ 8,932,000	\$ 10,155,000

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Carryover to 2022	Budget 2022
REVENUES						
EARNINGS ON INVESTMENTS	\$ 44,206	\$ 16,471	\$ 62,000	\$ 8,000	\$ -	\$ 10,000
FEDERAL GRANT *	470,323	634,237	13,398,119	5,380,000	-	-
TRANSFER FROM ASSET REPLACEMENT FUND	-	-	-	-	-	345,000
TRANSFER FROM METRO GRANT FUND	600,000	550,000	575,000	575,000	-	925,000
CERTIFICATES OF OBLIGATION PROCEEDS	-	24,070,000	-	-	-	-
PREMIUM ON BONDS	-	3,871,053	-	-	-	-
TOTAL REVENUES	\$ 1,114,529	\$ 29,141,762	\$ 14,035,119	\$ 5,963,000	\$ -	\$ 1,280,000
PROJECT EXPENDITURES						
CITY WIDE DRAINAGE STUDY	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -
KILMARNOCK RETAINING WALL	29,730	-	-	-	-	-
ROADWAY REPAIRS/OVERLAY/ REPLACEMENT	154,814	-	-	-	-	-
BUFFALO SPEEDWAY	1,447,894	1,059,209	30,039,106	18,723,348	3,061,799	-
CITY WIDE STREET & DRAINAGE IMPROVEMENTS EAST	-	-	-	500,000	1,500,000	-
DRAINAGE IMPROVEMENTS WEST PHASE I	-	-	-	400,000	4,200,000	-
ALT STORMWATER DETENTION OPTIONS FEASIBILITY STUDY	-	28,500	-	-	-	-
STREET MAINTENANCE (PONDING)	-	-	125,000	125,000	-	-
SIDEWALK REPLACEMENT	-	-	50,000	11,000	39,000	300,000
PAVEMENT CONDITION ASSESSMENT	-	-	75,000	55,000	20,000	-
WESLAYAN TRAFFIC SIGNAL REPLACEMENTS	-	-	-	-	-	475,000
EDLOE STREET PATHWAY	-	-	-	-	-	468,000
TOTAL EXPENDITURES	\$ 1,632,438	\$ 1,267,709	\$ 30,289,106	\$ 19,814,348	\$ 8,820,799	\$ 1,243,000
TRANSFERS TO OTHER FUNDS		1,038,591				
BEGINNING BALANCE	\$ 1,875,661	\$ 1,357,752	\$ 18,809,204	\$ 28,193,214		\$ 14,341,866
ENDING BALANCE	\$ 1,357,752	\$ 28,193,214	\$ 2,555,217	\$ 14,341,866		\$ 5,558,067

* Estimated 2021 amount is Community Block Development Grant funding for Buffalo Speedway that is currently pending.

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Carryover to 2022	Budget 2022
REVENUES						
EARNINGS ON INVESTMENTS	\$ 58,289	\$ 19,036	\$ 13,900	\$ 2,000	\$ -	\$ -
CERTIFICATES OF OBLIGATION PROCEEDS	4,040,000	-	-	-	-	-
PREMIUM ON BONDS	559,845	-	-	-	-	-
TOTAL REVENUES	\$ 4,658,134	\$ 19,036	\$ 13,900	\$ 2,000	\$ -	\$ -
PROJECT EXPENDITURES						
VIRTUAL GATE PHASE I*	\$ 425,837	\$ 1,606,761	\$ -	\$ 317,359	\$ -	\$ -
VIRTUAL GATE PHASE II	-	-	2,160,000	1,900,000	-	-
TOTAL EXPENDITURES	\$ 425,837	\$ 1,606,761	\$ 2,160,000	\$ 2,217,359	\$ -	\$ -
BEGINNING BALANCE	\$ -	\$ 4,232,297	\$ 2,386,276	\$ 2,644,572		\$ 429,213
ENDING BALANCE	\$ 4,232,297	\$ 2,644,572	\$ 240,176	\$ 429,213		\$ 429,213

* Includes Issuance Costs

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

	Actual 2019	Actual 2020	Budget 2021	Estimated 2021	Carryover to 2022	Budget 2022
REVENUES						
EARNINGS ON INVESTMENTS	\$ 51,142	\$ 10,701	\$ 7,800	\$ 2,000	\$ -	\$ 3,000
TRANSFER FROM WATER & SEWER FUND	900,000	900,000	2,700,000	2,700,000	-	900,000
CERTIFICATES OF OBLIGATION PROCEEDS	-	-	-	-	-	20,750,000
TOTAL REVENUES	\$ 951,142	\$ 910,701	\$ 2,707,800	\$ 2,702,000	\$ -	\$ 21,653,000
PROJECT EXPENDITURES						
BISSONNET WATER LINE REPLACEMENT	\$ -	\$ 639,400	\$ -	\$ -	\$ -	\$ -
WWTP TREE REMOVAL	2,999	-	-	-	-	-
WWTP FENCING	45,000	-	-	-	-	-
SEWER INFLOW & INFILTRATION	42,721	-	-	-	-	-
WWTP WEIR REPLACEMENT	1,781	-	500,000	499,320	-	-
DRINKING WATER DISINFECTION UPGRADES	50,995	241,722	-	-	-	-
WWTP EFFICIENCY STUDY	83,530	-	-	-	-	-
WWTP LIGHTING REPLACEMENT	71,170	-	-	-	-	-
LIFTSTATIONS 1-12 LINING PROJECT	141,930	192,786	-	-	-	-
WATER PUMPING & STORAGE STUDY	-	81,420	100,000	68,360	-	-
WATER LINE REPLACEMENT PROGRAM	-	-	250,000	50,000	-	1,150,000
WWTP CLARIFIER AUTOMATION	-	-	80,000	67,545	-	-
SCADA WATER SYSTEM REPLACEMENT	-	91,487	-	2,235	-	-
WASTEWATER REUSE	-	42,700	-	110,000	-	680,000
FLOW METER REPLACEMENT/ INSTALLATION	-	93,019	-	-	-	-
BOOSTER PUMP REPLACEMENT	-	-	300,000	-	300,000	-
WWTP GATE REPLACEMENT	-	-	300,000	-	-	-
WWTP FLOODWATER PROTECTION STUDY	-	22,973	-	-	-	-
WWTP INFLOW AND INFILTRATION STUDY	-	24,335	60,000	-	-	-
WAKEFOREST TANK PIPE REPAIRS	-	-	150,000	150,000	-	-
LAW ST. WATER LINE INSTALLATION	-	-	110,000	50,000	60,000	140,000
WWTP MASTER PLAN - DESIGN & PER	-	-	1,800,000	300,000	1,500,000	-
BELLAIRE ELEVATED STORAGE TANK REPLACEMENT	-	-	-	-	-	100,000
MILTON CAST IRON WATER LINE REPLACEMENT	-	-	-	-	200,000	1,420,000
MILTON & WAKEFOREST WATER PLANT VALVE REPLACEMENT	-	-	-	-	-	150,000
WAKEFOREST WATER PLANT GENERATOR	-	-	-	-	-	200,000
SANITARY SEWER MANHOLE LINING PROJECT	-	-	-	-	-	250,000
SANITARY SEWER IMPROVEMENTS	-	-	-	-	-	100,000
WASTEWATER TREATMENT PLANT IMPROVEMENTS	-	-	-	-	-	17,500,000
LIFT STATION SCADA REPLACEMENT	-	-	-	-	-	430,000
MOBILE GENERATOR	-	-	-	-	-	100,000
TOTAL EXPENDITURES	\$ 440,126	\$ 1,429,842	\$ 3,650,000	\$ 1,297,460	\$ 2,060,000	\$ 22,220,000
BEGINNING BALANCE	\$ 1,986,014	\$ 2,497,030	\$ 1,697,259	\$ 1,977,890		\$ 3,382,430
ENDING BALANCE	\$ 2,497,030	\$ 1,977,890	\$ 755,059	\$ 3,382,430		\$ 755,430

FIVE-YEAR FINANCIAL FORECAST FISCAL YEARS 2023-2026

The Financial Forecast for the City of West University Place covers a five-year timeframe and includes the General Fund, Debt Service Fund, Water and Sewer Fund, and Solid Waste Fund.

This is City's first year of completing a multi-year financial forecast. During the budget process, the Financial Forecast will be updated and the assumptions will be adjusted as necessary. The Financial Forecast is intended to:

- Provide City Council and City management a meaningful tool in establishing priorities, allocating resources, and providing direction and strategies in the administration of City government.
- Provide insight into the long-term financial implications of current priorities and policies.
- Assist in strategic decision-making and long-range planning efforts by allowing City Council, management, and departments.

The forecast provides a solid planning tool by building upon the 2022 Budget and forecasting future resources and expenditures based upon known reasonable trends and continuing the City's current services and service levels. The forecast is not intended as a budget. Rather, the multi-year forecast is a valuable tool, based on a set of well-reasoned assumptions, upon which policy and strategy may be formulated. The forecast is a vital component of the City's financial management strategy.

FIVE-YEAR FINANCIAL FORECAST ASSUMPTIONS
 General Fund, Water & Sewer Fund, Solid Waste, and Debt Service Fund

GENERAL FUND ASSUMPTIONS					
GENERAL FUND REVENUE		2023	2024	2025	2026
AD VALOREM TAXES	\$	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
SALES TAXES	%	0%	0%	0%	0%
FRANCHISE TAXES	%	0%	0%	0%	0%
OTHER TAXES	%	0%	0%	0%	0%
PERMITS, LICENSES AND FEES	%	5%	5%	5%	5%
CHARGES FOR SERVICES	\$	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
FINES AND FORFEITURES	%	25%	20%	10%	5%
EARNINGS ON INVESTMENTS	%	500%	50%	25%	10%
OTHER REVENUE	%	0%	0%	0%	0%
TRANSFERS IN	%	0%	0%	0%	0%
EXPENSES		2023	2024	2025	2026
Inflation Rate		3%	3%	3%	3%
Additional Operating Costs - General Fund					
Police					
Captain position	\$	150,000			
Public Works					
Mobile Generator		3,500	3,500	3,500	3,500
Weslayan Traffic Signal Improvements		2,500	2,500	2,500	2,500
Replace City Hall Air Handlers (HVAC)		-	2,000	2,000	2,000
	\$	6,000	8,000	8,000	8,000
Parks & Recreation					
Poor Farm Ditch Improvements	\$	10,000	10,000	10,000	10,000

WATER & SEWER FUND ASSUMPTIONS					
WATER & SEWER FUND REVENUE		2023	2024	2025	2026
WATER SERVICE	%	6%	6%	5%	5%
SEWER SERVICE	%	6%	6%	5%	5%
PENALTIES	%	0%	0%	0%	0%
CONNECTION FEE	%	0%	0%	0%	0%
EARNINGS ON INVESTMENTS	%	500%	50%	25%	10%
MISCELLANEOUS	%	0%	0%	0%	0%
EXPENSES		2023	2024	2025	2026
Inflation Rate		3%	3%	3%	3%
Additional Operating Costs - Water & Sewer Fund					
Public Works					
Wakeforest Water Plant Generator		3,500	3,500	3,500	3,500
Lift Station SCADA Upgrades		3,000	3,000	3,000	3,000
	\$	6,500	6,500	6,500	6,500

SOLID WASTE FUND ASSUMPTIONS					
SOLID WASTE FUND REVENUE		2023	2024	2025	2026
SOLID WASTE COLLECTION	%	6%	6%	3%	3%
SOLID WASTE SPECIAL COLLECTION	%	3%	3%	3%	3%
SALE OF RECYCLABLES	%	0%	0%	0%	0%
EARNINGS ON INVESTMENTS	%	500%	50%	25%	10%
MISCELLANEOUS	%	0%	0%	0%	0%
EXPENSES		2023	2024	2025	2026
Inflation Rate		3%	3%	3%	3%
Additional Operating Costs - Solid Waste Fund					
None					

DEBT SERVICE FUND ASSUMPTIONS					
ISSUANCE SERIES		2022	2023	2024	2025
Issuance Amount	\$	20,750,000	62,500,000	10,040,000	11,910,000
Interest Rate		4%	4%	4%	4%
Allocation to Water & Sewer Fund		100%	13%	100%	100%
Bond Term in Years		30	30	30	30

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

	Actual 2020	Estimated 2021	Budget 2022	Forecast			
				2023	2024	2025	2026
REVENUES							
AD VALOREM TAXES	\$ 12,307,661	\$ 12,908,400	\$ 13,526,000	\$ 14,126,000	\$ 14,726,000	\$ 15,326,000	\$ 15,926,000
SALES TAXES	1,358,237	1,349,300	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
FRANCHISE TAXES	908,388	945,000	920,000	900,000	900,000	900,000	900,000
OTHER TAXES	8,382	11,700	10,000	10,000	10,000	10,000	10,000
TOTAL TAXES	\$ 14,582,667	\$ 15,214,400	\$ 15,756,000	\$ 16,336,000	\$ 16,936,000	\$ 17,536,000	\$ 18,136,000
PERMITS, LICENSES AND FEES	648,139	709,200	695,500	730,275	766,789	805,128	845,385
CHARGES FOR SERVICES	1,953,402	2,647,000	2,884,500	3,084,500	3,284,500	3,484,500	3,684,500
FINES AND FORFEITURES	110,579	106,200	132,000	165,000	198,000	217,800	228,690
INVESTMENT EARNINGS	102,657	11,000	12,000	72,000	108,000	135,000	148,500
OTHER REVENUE	1,340,343	487,400	454,200	454,200	454,200	454,200	454,200
TRANSFERS IN	1,640,691	1,728,000	1,737,400	1,737,400	1,737,400	1,737,400	1,737,400
TOTAL REVENUES	\$ 20,378,479	\$ 20,903,200	\$ 21,671,600	\$ 22,579,375	\$ 23,484,889	\$ 24,370,028	\$ 25,234,675
EXPENDITURES BY DEPARTMENT							
ADMINISTRATION	\$ 1,278,449	\$ 1,615,005	\$ 1,820,250	\$ 1,874,858	\$ 1,931,103	\$ 1,989,036	\$ 2,048,707
FINANCE	1,600,284	1,734,100	1,889,900	1,946,597	2,004,995	2,065,145	2,127,099
POLICE	4,737,561	4,949,250	5,560,750	5,877,573	6,053,900	6,235,517	6,422,582
FIRE	3,710,437	3,636,200	3,952,300	4,070,869	4,192,995	4,318,785	4,448,348
PUBLIC WORKS	3,277,667	3,536,200	3,663,800	3,779,714	3,901,105	4,026,139	4,154,923
PARKS & RECREATION	3,040,622	3,908,840	4,334,000	4,474,020	4,618,241	4,766,788	4,919,791
TRANSFERS OUT	283,600	7,807,000	285,000	293,550	302,357	311,427	320,770
TOTAL EXPENDITURES	\$ 17,928,621	\$ 27,186,595	\$ 21,506,000	\$ 22,317,180	\$ 23,004,695	\$ 23,712,836	\$ 24,442,221
NET REVENUES (EXPENDITURES)	\$ 2,449,858	\$ (6,283,395)	\$ 165,600	\$ 262,195	\$ 480,193	\$ 657,192	\$ 792,453
BEGINNING FUND BALANCE	9,825,946	12,275,805	5,992,410	6,158,010	6,420,205	6,900,398	7,557,590
ENDING FUND BALANCE	\$ 12,275,805	\$ 5,992,410	\$ 6,158,010	\$ 6,420,205	\$ 6,900,398	\$ 7,557,590	\$ 8,350,043
ASSIGNED*	203,000	211,000	219,000	227,000	235,000	243,000	251,000
RESTRICTED**	352,432	372,432	392,432	412,432	432,432	452,432	472,432
UNASSIGNED FUND BALANCE	\$ 11,720,373	\$ 5,408,978	\$ 5,546,578	\$ 5,780,773	\$ 6,232,966	\$ 6,862,158	\$ 7,626,611

* Assigned for City Manager's Contract

** Restricted for PEG fees

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

	Actual 2020	Estimated 2021	Budget 2022	Forecast			
				2023	2024	2025	2026
REVENUES							
WATER SERVICE	\$ 5,205,754	\$ 4,970,000	\$ 5,000,000	\$ 5,300,000	\$ 5,618,000	\$ 5,898,900	\$ 6,193,845
SEWER SERVICE	3,288,263	3,140,000	3,100,000	3,286,000	3,483,160	3,657,318	3,840,184
PENALTIES	32,276	45,000	45,000	45,000	45,000	45,000	45,000
CONNECTION FEE	68,650	78,800	80,000	80,000	80,000	80,000	80,000
EARNINGS ON INVESTMENTS	6,312	1,000	2,000	12,000	18,000	22,500	24,750
MISCELLANEOUS	1,244	(23,700)	1,500	1,500	1,500	1,500	1,500
FUND	-	43,200	-	-	-	-	-
TOTAL REVENUE	\$ 8,602,500	\$ 8,254,300	\$ 8,228,500	\$ 8,724,500	\$ 9,245,660	\$ 9,705,218	\$ 10,185,279
EXPENDITURES BY DEPARTMENT							
DEBT SERVICE	\$ 1,202,796	\$ 573,020	\$ 393,020	\$ 2,067,672	\$ 1,829,716	\$ 2,418,322	\$ 3,088,451
FINANCE	191,455	244,200	311,700	269,551	277,638	285,967	294,546
PUBLIC WORKS	4,183,535	4,358,400	4,769,300	4,918,879	5,072,945	5,231,634	5,395,083
TRANSFER TO GENERAL FUND	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	900,000	2,700,000	900,000	500,000	500,000	500,000	500,000
TOTAL EXPENDITURES	\$ 7,727,786	\$ 9,125,620	\$ 7,624,020	\$ 9,006,102	\$ 8,930,299	\$ 9,685,922	\$ 10,528,079
NET REVENUES (EXPENDITURES)	\$ 874,714	\$ (871,320)	\$ 604,480	\$ (281,602)	\$ 315,361	\$ 19,296	\$ (342,800)
BEGINNING WORKING CAPITAL	836,996	1,711,710	840,390	1,444,870	1,163,268	1,478,628	1,497,924
ENDING WORKING CAPITAL	\$ 1,711,710	\$ 840,390	\$ 1,444,870	\$ 1,163,268	\$ 1,478,628	\$ 1,497,924	\$ 1,155,124

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

	Actual 2020	Estimated 2021	Budget 2022	Forecast			
				2023	2024	2025	2026
REVENUES							
SOLID WASTE COLLECTION	\$ 1,813,147	\$ 1,811,000	\$ 1,867,800	\$ 1,979,868	\$ 2,098,660	\$ 2,161,620	\$ 2,226,468
SOLID WASTE SPECIAL COLLECTION	650	500	500	515	530	546	563
SALE OF RECYCLABLES	-	600	-	-	-	-	-
EARNINGS ON INVESTMENTS	5,252	500	1,000	6,000	9,000	11,250	12,375
MISCELLANEOUS	741	(200)	800	800	800	800	800
TOTAL REVENUE	\$ 1,819,790	\$ 1,812,400	\$ 1,870,100	\$ 1,987,183	\$ 2,108,991	\$ 2,174,216	\$ 2,240,206
EXPENDITURES BY DIVISION							
CITY-WIDE	\$ 2,902	\$ 35,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
CURBSIDE SOLID WASTE	898,445	952,750	1,015,500	1,045,965	1,077,344	1,109,664	1,142,954
CURBSIDE RECYCLING	402,331	410,800	412,100	424,463	437,197	450,313	463,822
CURBSIDE GREEN WASTE RECYCLING	223,050	193,000	208,450	214,704	221,145	227,779	234,612
TRANSFER TO GENERAL FUND	310,000	310,000	310,000	319,300	328,879	338,745	348,908
TOTAL EXPENDITURES	\$ 1,836,729	\$ 1,901,550	\$ 1,946,550	\$ 2,004,932	\$ 2,065,064	\$ 2,127,001	\$ 2,190,796
NET REVENUES (EXPENDITURES)	\$ (16,938)	\$ (89,150)	\$ (76,450)	\$ (17,749)	\$ 43,926	\$ 274,327	\$ 548,654
BEGINNING WORKING CAPITAL	430,688	413,749	324,599	248,149	230,401	274,327	548,654
ENDING WORKING CAPITAL	\$ 413,749	\$ 324,599	\$ 248,149	\$ 230,401	\$ 274,327	\$ 548,654	\$ 1,097,308

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

	Actual 2020	Estimated 2021	Budget 2022	Forecast			
				2023	2024	2025	2026
REVENUES							
CURRENT YEAR PROPERTY TAXES	\$ 7,667,034	\$ 6,760,500	\$ 5,876,000	\$ 4,099,254	\$ 9,011,542	\$ 2,582,000	\$ 2,647,606
PRIOR YEAR PROPERTY TAXES	56,848	50,000	50,000	51,500	53,045	54,636	56,275
PENALTY AND INTEREST	31,427	35,000	32,000	32,000	32,000	32,000	32,000
EARNINGS ON INVESTMENTS	10,332	1,500	2,000	12,000	18,000	22,500	24,750
TRANSFER FROM TRANSPORTATION IMPROVEMENT FUND	688,079	-	-	-	-	-	-
TRANSFER FROM WATER & SEWER FUND	1,184,183	388,020	367,637	2,067,672	1,829,716	2,418,322	3,088,451
GENERAL OBLIGATION BOND PROCEEDS	11,376,128	-	-	-	-	-	-
TOTAL REVENUE	\$ 21,014,031	\$ 7,235,020	\$ 6,327,637	\$ 6,262,427	\$ 10,944,303	\$ 5,109,458	\$ 5,849,082
EXPENDITURES							
BOND PRINCIPAL	\$ 8,060,000	\$ 6,496,435	\$ 4,885,000	\$ 4,087,931	\$ 6,454,526	\$ 1,510,224	\$ 1,836,494
INTEREST ON BONDS	930,783	1,364,103	1,411,700	2,078,996	4,386,731	3,490,097	3,899,563
FISCAL AGENT FEES	2,250	3,250	3,250	4,000	5,000	6,000	7,500
ISSUANCE COSTS	111,602	3,500	5,000	150,000	120,000	120,000	120,000
PAYMENT TO REFUNDED BOND ESCROW	11,264,456	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 20,369,091	\$ 7,867,288	\$ 6,304,950	\$ 6,320,927	\$ 10,966,258	\$ 5,126,322	\$ 5,863,556
NET REVENUES (EXPENDITURES)	\$ 644,940	\$ (632,268)	\$ 22,687	\$ (58,500)	\$ (21,955)	\$ (16,864)	\$ (14,475)
BEGINNING WORKING CAPITAL	916,419	1,561,358	929,090	951,777	893,277	871,322	854,459
ENDING WORKING CAPITAL	\$ 1,561,358	\$ 929,090	\$ 951,777	\$ 893,277	\$ 871,322	\$ 854,459	\$ 839,984

FINANCIAL POLICIES

The City of West University Place has adopted the following financial policies, which are included on the City's website. The financial policies are reviewed annually and revisions are adopted by City Council, if deemed necessary. <https://www.westutx.gov/250/Financial-Policies>

- Anti-Fraud Policy
- Identity Theft Policy
- Investment Policy
- Fund Balance Policy
- Debt Management Policy
- Purchasing Policy

Article VII of the City's Charter addresses the Financial Administration, which includes the role of the Finance Department, Fiscal Year, and Annual Budget.

https://library.municode.com/tx/west_university_place/codes/code_of_ordinances

To formally address all financial aspects, the City will adopt a Comprehensive Financial Management Policy during Fiscal Year 2022.

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

Ordinance No. 3019

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022; APPROPRIATING FUNDS FOR SUCH BUDGET AND CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT.

WHEREAS, as required by the City Charter and state law, the City Manager has prepared and submitted to the City Council a budget with estimate of expenditures and revenue of all city departments and activities for the year beginning January 1, 2022 and ending December 31, 2022; and

WHEREAS, such budget has been timely filed with the City Secretary, the City Council has had sufficient time to review and revise such budget and notice of a public hearing upon such budget has been duly given; and

WHEREAS, a public hearing has been held, and all taxpayers and interested persons were provided an opportunity to attend and participate in such hearing; and

WHEREAS, public participation, input and suggestions regarding the budget have been received and considered by the City Council, and the City Council has made changes as the City Council considers warranted by law in the best interest of the municipal taxpayers, and the City Council has found and determined that the budget adopted by this ordinance does not allow expenditures during the budget period in excess of funds estimate to be on hand during the same period;

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

Section 1. The matters and facts set out in the preamble of this ordinance are found and determined to be true and correct and are hereby approved and adopted by the City Council.

Section 2. That the budget estimate of the revenues of the City of West University Place and the expenses of conducting the affairs thereof for the ensuing fiscal year, beginning January 1, 2022 and ending December 31, 2022, as finally submitted to the City Council by the City Manager of said City, a copy of which is attached hereto as “Exhibit A” and is made a part of this Ordinance for all purposes and which is also on file in the City Secretary’s office and on the City’s website, be hereby adopted and approved as the budget estimate of all the current expenses as well as the fixed charges against said City for the fiscal year beginning January 1, 2022, and ending December 31, 2022.

Section 3. That this ordinance approving and adopting the Budget is made in all things in accordance with the terms and provisions of the City Charter of the City of West University Place, Texas and the laws of the State of Texas and shall be interpreted and construed in compliance therewith.

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

Section 5. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the application of such word, phrase, clause, sentence, paragraph, section, or other part of this ordinance to any other persons or circumstances, shall be affected thereby.

Section 6. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local Government Code, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

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

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

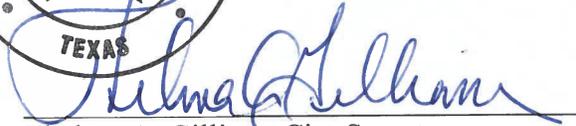
PASSED, APPROVED, ADOPTED AND SIGNED ON, this 27th day of September, 2021.

SIGNED:



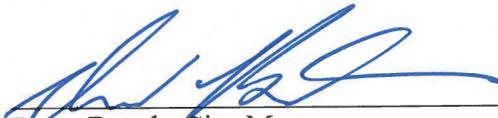


Susan Sample, Mayor



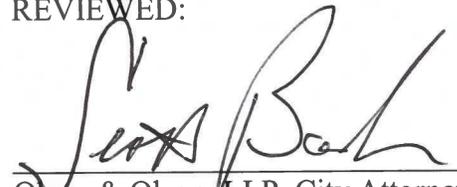
Thelma A. Gilliam, City Secretary

RECOMMENDED:



Dave Beach, City Manager

REVIEWED:



Olson & Olson, LLP, City Attorney
By Scott Bounds

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

ORDINANCE NO. 3020

AN ORDINANCE OF THE CITY OF WEST UNIVERSITY, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR 2021 TAX YEAR; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; CONFIRMING AND GRANTING EXEMPTIONS; AND CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT.

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

WHEREAS, although the ordinances authorizing such bonds contain general levies of taxes, it is necessary for the City Council to fix a specific rate of tax for tax year 2021, based on the City’s appraisal rolls for tax year 2021 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

WHEREAS, the 2021 tax rate must not only provide funds sufficient for debt service on the City’s bonds, but must also provide for maintenance and operation of the City; and

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

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

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of said tax rate ordinance have been timely and properly given and held;

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

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

Section 2. That the City Council hereby levies, assesses and adopts the following tax rate per \$100 valuation for tax year 2021, such tax being levied and assessed upon all property subject to taxation by the City:

\$0.193797 For the purposes of maintenance and operations

\$0.084725 For the purposes of debt service

\$0.278522 Total tax rate.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.31.

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 2022 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, 2022.

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.

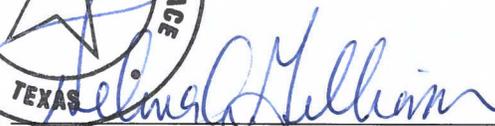
Section 9. That the City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas 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 27th day of September, 2021.

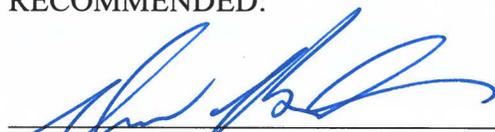
SIGNED:


Susan Sample, Mayor

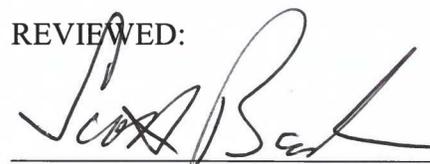



Thelma A. Gilliam, City Secretary

RECOMMENDED:


Dave Beach, City Manager

REVIEWED:


Olson & Olson, LLP, City Attorney
By Scott Bounds

2021 Tax Rate Calculation Worksheet

Date: 08/17/2021 04:09 PM

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, Suite 100, Houston, Texas 77002

www.hctax.net

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$6,613,391,074
2. 2020 tax ceilings. Counties, cities and junior college districts. 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$6,613,391,074
4. 2020 total adopted tax rate.	\$0.294066/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$170,461,674

B. 2020 values resulting from final court decisions:	\$160,657,248
C. 2020 value loss. Subtract B from A. ³	\$9,804,426
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$89,710,898
B. 2020 disputed value:	\$20,032,724
C. 2020 undisputed value. Subtract B from A. ⁴	\$69,678,174
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$79,482,600
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$6,692,873,674
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$0
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$2,881,900
C. Value loss. Add A and B. ⁵	\$2,881,900
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 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.	\$2,881,900
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$6,689,991,774
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$19,672,991
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$34,110

by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$19,707,101
18. Total 2021 taxable value on the 2021 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:	\$6,703,303,660
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 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$6,703,303,660
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 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	\$198,633,191
B. 2021 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	\$45,598,379
C. Total value under protest or not certified: Add A and B.	\$244,231,570
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$6,947,535,230

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$24,374
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$55,502,465
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$55,526,839
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$6,892,008,391
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.285941/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

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

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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.192482/\$100
29. 2020 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> .	\$6,692,873,674
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$12,882,577
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$22,327
B. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$22,327
E. Add Line 30 to 31D.	\$12,904,904
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,892,008,391
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.187244/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 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, 2020 and ending on June 30, 2021.</p> <p>B. 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.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$0.000000/\$100
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.187244/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.000000/\$100
C. Add Line 40B to Line 39.	\$0.187244/\$100
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.193797/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (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 <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p>	\$6,296,629
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.	\$367,637
E. Adjusted debt. Subtract B, C, and D from A.	\$5,928,992
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$52,670
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$5,876,322
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>99.83%</p> <p>100.57%</p> <p>99.83%</p> <p>99.96%</p> <p>99.83%</p>
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$5,886,328
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,947,535,230
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.084725/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.278522/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$6,947,535,230
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p>55. 2021 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>.</p>	\$0.285941/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.285941/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.278522/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.278522/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,947,535,230
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.278522/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 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. 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
65. 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
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.000000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.278522/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

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

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.187244/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,947,535,230
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.007196
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.084725/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.279165/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

⁵⁰Tex. Tax Code Section 26.04(c-2) and (d-2)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.285941/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.278522/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.279165/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here Harris County Tax Assessor-Collector

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date

STRATEGIC PLAN – MISSION & CORE VALUES

Mission

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

Core Values

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

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

We are **P**ROFESSIONAL!

We act with **I**NTEGRITY!

We produce **R**ESULTS!

We look for **I**NNOVATION!

We work as a **T**EAM!

Value 1: Serve

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

Value 2: Professional

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

Value 3: Integrity

1. Deliver on your promises and commitments
2. Be honest and forthcoming
3. Strive to always do your best
4. Have a positive, can-do attitude
5. Respect others
6. Be accountable for your actions, decisions and the results
7. Take responsibility and ownership of the tasks and your decisions
8. Communicate with a consistent, complete message
9. Provide a direct response to a question

Value 4: Results

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

Value 5: Innovation

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

Value 6: Team

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

STRATEGIC PLAN – GOALS 2026

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

Objectives:

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

Value to Residents and Community:

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

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

Objectives:

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

Value to Residents and Community:

1. Reliable and superior utility services
2. Homes and buildings protected from flooding through an effective storm water management system
3. Quality streets and sidewalks for safe, efficient movement through our West U community
4. City prepared for and responding to environmental changes
5. Top-quality City facilities that our residents can take pride in, that facilitates serving our community and our residents well
6. Protection/enhancement of property values

Goal 3: West U – A Great Place to Live

Objectives:

1. Maintain new partnerships/sponsorships opportunities for parks and programs
2. Have a more pedestrian and bike friendly community – safe travel using alternative mobility modes
3. Expand park with non-traditional and “cool” amenities responsive to our residents and leisure/recreational trends

4. Maintain/enhance/expand recreational programs responsive to recreational/leisure trends and residents' needs
5. Pursue opportunities to expand existing parks and to develop new parks
6. Enhance community-friendly events and festivals within City resources

Value to Residents and Community:

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

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

Objectives:

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

Value to Residents and Community:

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

Goal 5: Best Residential Suburban City in the Houston Metro Area

Objectives:

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

Value to Residents and Community:

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

STRATEGIC PLAN – VISION 2036

West University Place 2036
is a BEST SUBURBAN COMMUNITY⁽¹⁾ – Nationally Recognized as a “Best Place to Live”

West University Place 2036 is distinguished by:

Our SAFE COMMUNITY⁽²⁾

Our OUTSTANDING PARKS AND GREENSPACES⁽³⁾

Our ACCESS TO EXCEPTIONAL RECREATIONAL AND
LEISURE OPPORTUNITIES⁽⁴⁾

Our BEAUTY⁽⁵⁾

Our GREAT RESIDENTIAL NEIGHBORHOODS⁽⁶⁾

Our ELEMENTARY SCHOOL⁽⁷⁾

WEST U is simply the BEST!

Principle 1: Best Suburban Community

10. Superior City services that are responsive to the community and add value to the community and the lives of residents
11. Community for all generations
12. Self-reliant, self-sufficient City services
13. Greenspaces throughout our West U community, including the use of Poor Farm Ditch as a greenway
14. Maintained high property and home values
15. Sustainable community and environmental stewardship
16. City investing in the enhancement of our West U community
17. West U as a pedestrian and bike friendly community

Principle 2: Safe Community

1. Residents feeling safe and secure – in their homes and throughout the community
2. Timely response to an emergency call for service
3. City prepared for, able to provide a timely responses to and quickly recover from a major emergency situation of disaster
4. Superior EMS services
5. Visible Police presence throughout the community
6. Safe and reliable drinking water
7. Community policing with neighbors knowing and helping their neighbors, and the Police Officer and residents knowing and trusting each other
8. Effectively using technology to prevent and to respond to criminal activities, including an effective Virtual Gate System
9. Low crime occurrence

Principle 3: Outstanding Parks and Greenspaces

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

Principle 4: Access to Exceptional Recreational and Leisure Opportunities

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

Principle 5: Beauty

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

Principle 6: Great Residential Neighborhoods

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

Principle 7: Top-Rated Elementary School

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

GLOSSARY

A

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

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

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

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

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

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

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

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

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

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

ASSETS: Property with monetary value owned by the City.

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

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

B

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

BALANCED BUDGET: A budget in which revenues are equal to expenditures.

BASE BUDGET: Funding required meeting current service levels.

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

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

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

C

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

CAPITAL OUTLAYS: Expenditures that result in the acquisition of or addition to fixed assets that are individually priced more than \$10,000.

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

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

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

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

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

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

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

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

D

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

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

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

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

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

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

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

E

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

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

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

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

F

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

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

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

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

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

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

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

G

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

GENERAL LEDGER: A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

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

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

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

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

H

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

I

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

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

K

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

L

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

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

M

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

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

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

N

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

O

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

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

P

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

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

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

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

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

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

R

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

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

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

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

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

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

S

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

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

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

T

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

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

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

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

TML: See Texas Municipal League.

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

U

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

V

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

W

WORKING CAPITAL: Is the current assets less current liabilities.

Y

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



***3800 University Blvd.
West University Place, TX 77005
713-668-4441
westutx.gov***

