

# ***City of West University Place, TX Adopted FY 2023 Budget***

*Laying the Groundwork Today for a Sound Tomorrow*



**FOUNDATION  
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**City of West University Place  
Texas**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morrill*

**Executive Director**

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City of  
**West University  
Place**

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# ORGANIZATION OF THE BUDGET DOCUMENT

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

The budget is divided into the following sections:

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

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

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

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

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

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

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

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

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

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

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



September 26, 2022

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

RE: Adopted 2023 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 2023 Budget for the period beginning January 1, 2023, and ending December 31, 2023.

The preparation of any budget is a daunting task without guiding principles or goals to keep the budget focused on meeting the needs that are important to the respective community. In preparing West U’s annual budget, our City staff used the following goals as guiding principles to ensure that our budget met the needs of our community by providing:

- A financially sound City that offers superior services valued by the community
- “Best-in-class” City infrastructure and facilities
- A great West U quality of life
- A high-performing City team that produces results for our community
- The best residential suburban city in the Houston metro area

Overall, the 2023 Budget continues to build upon our previous work, with a focus on delivering superior services to our residents, reinvesting in our infrastructure, investing in our City team, upholding public safety, and, lastly, enhancing our residential community and what makes West U special.

**POLITICAL AND ECONOMIC OUTLOOK**

Although the State Legislature did not meet this year, the 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 61% of our General Fund revenue.

As a result of changes to State law, the City will start the budget planning process a few weeks earlier than we have traditionally begun this task. This will maintain the City’s ability to utilize all available options when adopting our annual budget.



While it appears that COVID-19 is in our rearview mirror, in 2022 (and anticipated continuing into 2023), we have seen a sharp increase in inflation, along with rising prices, increased interest rates, and supply chain issues that are having a significant impact on our national, state, and local economies. These economic effects may impact our ability to deliver services at the superior level that we have been able to provide previously.

## **REVENUES**

Total projected revenues for 2023 are approximately \$59.41 million, which is 15.7% less than the previous year. The majority of this decrease is related to bond proceeds in 2022 to fund capital improvements in water and sewer utilities. The majority of revenues significantly impacted by the COVID-19 pandemic have fully rebounded to pre-pandemic levels, and we anticipate that this upward trend will continue.

### **Revenue Actions**

- Reduce the adopted tax rate by 0.4% from \$0.278522 to \$0.277402 per \$100 assessed value
- Increase water rates by 6% and sewer rates by 3% per the recommendations of a recently completed rate study
- Increase solid waste fees by 3.5%, from \$33.96 to \$35.15 per month
- Increase Recreation Center and Colonial Park member fees, and cap “family” memberships to four people based on recommendations of the Parks and Recreation Development (PARC) Fee Committee
- Increase ambulance service rates
- Adjust certain building fees to reflect market averages

### **General Fund Revenues**

General Fund revenues for 2023 are projected to be \$22.9 million, approximately \$1.25 million more than was budgeted the previous year. The majority 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 Charges for Services, due mostly to Parks fee increases and expansions of participation in programs as we have continued to rebound from COVID – as well as in Permits, Licenses, and Fees, as a result of building permits and fees that were conservatively budgeted last year because of the unknowns from COVID, but that have continued to also rebound. Additionally, the City negotiated changes to the Building Regulation and Emergency Medical Services agreement with the City of Southside Place, which increased revenue by \$119,400.

The City’s earnings from investments are expected to increase by approximately \$132,000, which is a significant increase from last year due to interest rates continuing to rise based on the actions of the Federal Reserve. As a responsible fiduciary, the City’s investments are restricted to stable and safe funds by both the Public Funds Investment Act and the City’s Investment Policy.

The budget projects to maintain a healthy unassigned ending General Fund balance of over \$6.2 million in 2023. This is above the City’s budgeted reserve requirement (approximately \$4.58 million), equal to 20% of total General Fund expenditures. This reserve has contributed to the City’s AAA bond rating, which was reaffirmed earlier this year, while remaining able to respond to unforeseen events.



**EXPENDITURES**

Overall, expenditures, excluding internal service funds, are projected at \$88 million, approximately \$8 million more than the Adopted 2022 Budget, reflecting increased reinvestment in West U’s infrastructure and future through our Capital Improvement Program (CIP). Capital improvements consist of all new CIP projects budgeted for this year, not including those rolled over from previous budget cycles.

West U Operations comprises all City-provided services, and includes expenditures from the General, Water and Sewer, Solid Waste, and Special Revenue (Restricted Operations) funds, without the Water and Sewer debt payment portion. These funds are estimated to increase 5% compared to the Adopted 2022 Budget.

Debt Service includes both the Debt Service Fund total expenditures and the Water and Sewer debt service, and is estimated to increase 39.28% from the Adopted 2022 Budget. The majority of this increase is due to capitalized interest payments due in 2023 for the 2022 Certificate of Obligation (CO) issuance.

The chart to the right compares 2022 budgeted departmental expenditures to the 2023 budgeted departmental expenditures.

City of West University Place, Texas 2022 Adopted vs. 2023 Adopted Budget Operating Department Expenditures Comparison				
	Adopted 2022	Adopted 2023	\$ Increase (Decrease) from 2022	% Increase/ (Decrease) from 2022
City Council	\$84,050	\$179,550	\$95,500	113.62%
Legal	211,000	205,000	(6,000)	-2.84%
Administration	1,525,200	1,510,800	(14,400)	-0.94%
Finance	1,889,900	2,083,350	193,450	10.24%
Police	5,560,750	6,036,100	475,350	8.55%
Fire	3,952,300	4,128,600	176,300	4.46%
Public Works	3,663,800	3,870,600	206,800	5.64%
Parks	4,334,000	4,606,238	272,238	6.28%
Water & Sewer	7,624,020	7,955,400	331,380	4.35%
Solid Waste	1,946,550	1,945,450	(1,100)	-0.06%
<b>Total Operating Budget</b>	<b>\$30,791,570</b>	<b>\$32,521,088</b>	<b>\$1,729,518</b>	<b>5.62%</b>

**NOTABLE CHANGES IN 2023**

**Communications**

The adopted budget includes enhancements to the City’s Communications division, adding a Communications Specialist mid-year in 2023.

**Centennial Celebration**

The 2023 budget includes \$85,000 for the City as it prepares to celebrate West U’s Centennial birthday in 2024.

**Parks & Recreation**

As Parks & Recreation continues to rebound from the COVID-19 pandemic, it is anticipated that programming will reach pre-pandemic levels. This budget projects an increase in Parks & Recreation charges for services revenue of \$128,000 compared to the 2022 budget.



This budget also provides continued support to West U area youth sports (such as Little League baseball, softball, soccer, and swimming). The support for baseball, softball, and soccer consists of up to \$100,000 in reimbursements for the maintenance of fields in West U, in addition to approximately \$25,000 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.

### **Water & Sewer Fund**

In 2022, the City completed a Water & Sewer Rate Study, which recommended a 6% increase in water rates and a 3% increase in wastewater rates in 2023.

In addition, this budget plans for a \$150,000 increase over projections 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.

### **Solid Waste Fund**

This budget includes a 3.5% increase in solid waste fees. In addition, due to a market shift with recyclables, the City was able to reduce its recyclable disposal cost by \$120,000.

### **CAPITAL IMPROVEMENT PROGRAM**

This budget continues to fund the Five-Year Capital Improvement Program, along with noncapital expenditures, to maintain and update infrastructure and operational systems throughout the city. In addition, as West U approaches its centennial anniversary, the City continues to plan for the future, and has embarked on a Foundation for the Future campaign in coordination with the CIP.

The 2023 CIP budget is approximately \$35.9 million, with the entire five-year program through 2027 estimated to be \$192.1 million. Approximately 87% of this cost is anticipated to be funded through municipal bonds.

This CIP reflects the needs and priorities of both the West U community and the City organization, with approximately 24% of the Five-Year CIP devoted to water/sewer projects, and a further 50% related to drainage.

Notable projects for 2023 include:

- Beginning construction on the Eastside Street and Drainage Improvements project
- Implementing new Enterprise Resource Planning and Utility Billing systems
- Starting construction on a new Public Works maintenance facility
- Planning the preliminary design of a civic campus that will house a new Community Building, Library, and Senior Center
- Providing improvements to Wier Park
- Continuing sidewalk and roadway repairs and replacements
- Replacing aging water lines
- Finishing painting and maintenance work on the Wakeforest elevated and ground storage tanks



## **SUMMARY**

This budget:

- Implements the priorities and goals identified by City Council
- Lowers the adopted tax rate for the fourth year in a row
- Prioritizes public safety, strengthening our residential character
- Adds a new position in Communications mid-year
- Continues funding for the Capital Improvement Program
- Preserves healthy City reserves in order to maintain our financial standing and AAA bond rating
- Maintains a financially sound City, and avoids budget or accounting procedures that would balance the current 2023 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 2, the Public Hearing on September 19, and the final Council Meeting adopting this budget on September 26. Your guidance, vision, and goals 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 Marie Kalka and her department, who spent months preparing a 2023 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 live and work.

Respectfully submitted,

David J. Beach  
City Manager

# WEST UNIVERSITY PLACE AT A GLANCE

## History

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

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



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

## City Government

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

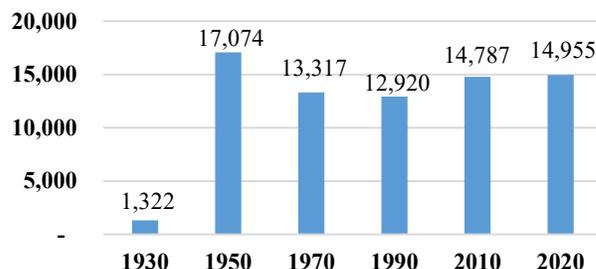


## Location

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

## Population

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



**Established**

January 2, 1924

**Government**

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

**County**

Harris County

**School District**

Houston Independent School District

**Area**

2.0 square miles

**Climate**

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

**Population**

14,955

**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 8.1% persons under the age of 5, 31.7% under the age of 18, and 15.8% over the age of 65.

## **Education**

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

## **Household Income**

The City of West University Place's median household income in 2020 was \$250,000+. The mean household income in 2020 was \$363,905.

## **Economy**

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

## **Principal Property Taxpayers**

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

## **Principal Employers**

Southwestern Bell  
West University Elementary  
City of West University Place

## Recognition

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

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

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

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

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

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

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

The City of West University Place has been recognized by the Government Finance Officers Association for Excellence in Financial Reporting for 37 consecutive years and received the first budget award in 2022.

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

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

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

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



**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

Jennifer Maxwell

Fire Chief

Marie Kalka

Finance Director

James Urban

Human Resources Director

Kevin Davenport

Information Technology Director

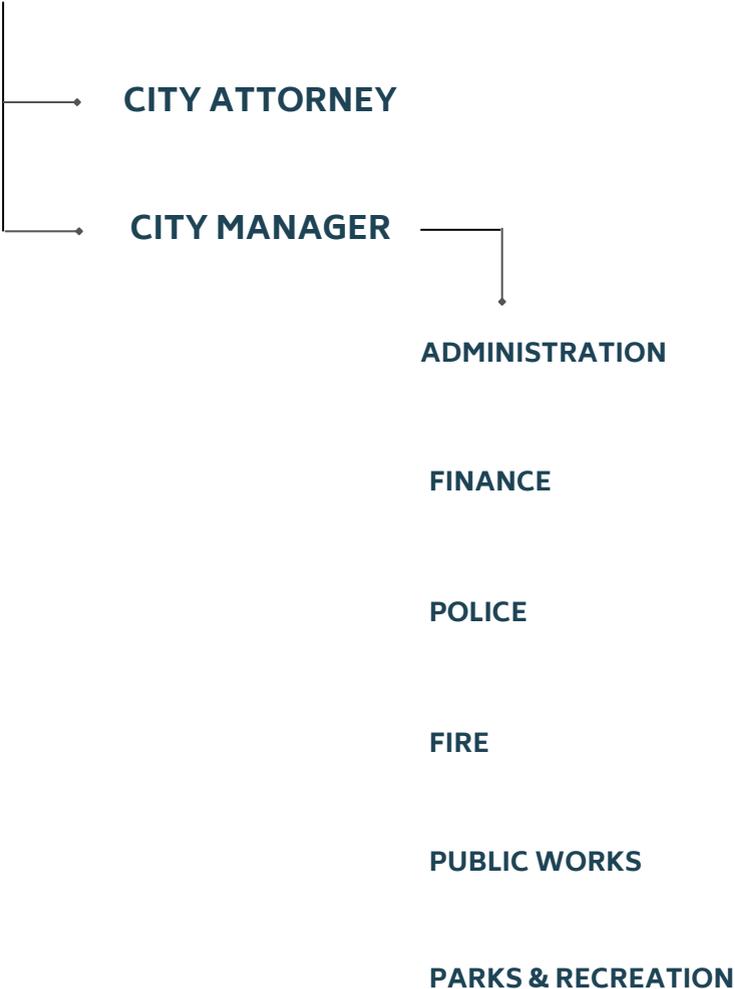
Susan White

Parks & Recreation Director

Gerardo Barrera

Public Works Director

**MAYOR &  
CITY COUNCIL**



**STAFFING SUMMARY  
BY FUND AND DEPARTMENT**

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>General Fund</b>				
Administration	6	7	7	8
Finance	6	6	6	6
Police	38	38	39	39
Fire	23	23	23	23
Public Works	19	20	20	20
Parks & Recreation	12	12	12	12
<b>Total General Fund</b>	<b>104</b>	<b>106</b>	<b>107</b>	<b>108</b>
<b>Water &amp; Sewer Fund</b>				
Finance	2	2	2	2
Public Works	11	11	11	11
<b>Total Water &amp; Sewer Fund</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>
<b>Solid Waste Fund</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Technology Management Fund</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>TOTAL ALL FUNDS</b>	<b>128</b>	<b>130</b>	<b>131</b>	<b>132</b>

# FUND STRUCTURE

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

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

## Governmental Funds

### 100 Debt Service Fund

### 101 General Fund

### Capital Projects Funds

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

### Special Revenue Funds

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

## Proprietary Funds

### Enterprise Funds

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

### Capital Projects Funds

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

### Internal Service Funds

- 501 Vehicle Replacement Fund
- 502 Technology Management Fund
- 505 Asset Replacement Fund
- 510 Employee Benefits Fund
- 511 Human Resources Services Fund

## DEPARTMENT AND FUND RELATIONSHIP

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

General Fund	X	X	X	X
Debt Service Fund				X

<b>Enterprise Funds</b>				
Water & Sewer Fund		X		X
Solid Waste Fund		X		

<b>Special Revenue Funds</b>				
Parks Donation Fund			X	
Friends of West University Parks Donation Fund			X	
Truancy Prevention Fund				X
Municipal Jury Fund				X
Court Technology Fund				X
Tree Replacement Fund		X		
Court Building Security Fund				X
METRO Fund		X		
Police State Forfeited Property Fund	X			
Police Federal Forfeited Property Fund	X			
Police Training Fund	X			
Fire Training Fund	X			
Good Neighbor Fund			X	

<b>Internal Service Funds</b>				
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 work load indicators for each program or activity, where available.

## **Budget Philosophy**

Budget philosophy varies from organization to organization, depending upon the local needs and concerns of the citizens. Other factors also affect budget philosophy, such as the state of the local economy, the needs of the organization, the demands of the public for increased services, unfunded mandates and requirements of federal and state regulatory agencies. The budget prepared by the City takes a conservative perspective with regard to both revenues and expenditures. Although historical comparisons and trends are very useful, current data and trends sometimes take precedence over prior year trends. As a result, over the years this method has resulted in increases in actual fund reserves when compared to budgeted or projected fund reserves. The City continues to use this method of budgeting rather than use unreasonable projections, which could have an adverse impact on the City's reserves.

## **Basis of Budgeting and Accounting**

The financial information presented in this budget is similar to information presented in previous budget documents. The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition.

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

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

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

## **Basis of Budgeting**

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

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

## **Budget Procedures**

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

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

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

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

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

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1, which is typically adopted at the last regularly scheduled City Council meeting in September.
2. Public notices and hearings are conducted pursuant to state law.
3. The budget is legally enacted through passage of an ordinance.
4. The legal level of control is the total approved budget for each fund.
5. All funds are included in the budget development process and submitted to City Council for

adoption each year and are monitored by the department heads and Finance Department throughout the year.

6. Operating fund appropriations lapse at year-end.
7. See the West University Place Home Rule Charter, Article 7, Section 7.03 for further budget procedures and rules for the adoption of the budget.

### **Budget Amendments**

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

### **Transfer of Appropriations**

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

### **Emergency Appropriations**

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

# BUDGET PROCESS

## **Staff Budget Development (June - July)**

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

## **Staff Budget Review (July - August)**

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

## **Council Budget Review and Adoption (August - September)**

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

# READER'S GUIDE TO THE BUDGET

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

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

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

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

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

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

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

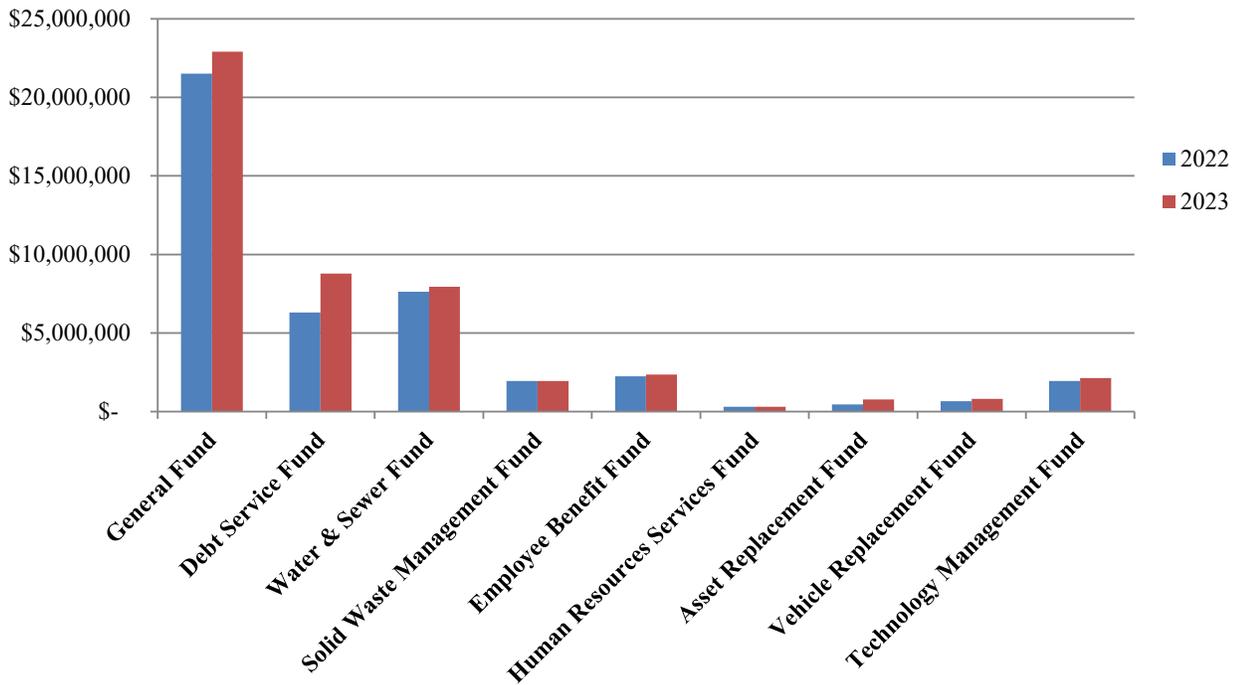
**CITY OF WEST UNIVERSITY PLACE, TEXAS**  
**BUDGET SUMMARY COMPARISON**  
**2023 Combined Summary of Revenues, Expenditures and Fund Balance/Retained Earnings**

	Revenue Sources					Total	Expenditures and Transfers Out	Ending Balance
	Beginning Balance (Estimated)	Taxes	Licenses, Permits, Fees & Charges for Services	Other				
General Fund	\$ 6,873,471	\$ 16,381,103	\$ 3,872,440	\$ 2,668,540	\$ 22,922,083	\$ 22,910,238	\$ 6,885,316	
Debt Service Fund	2,898,219	6,209,239	-	711,400	6,920,639	8,781,336	1,037,522	
Water and Sewer Fund	1,289,145	-	8,700,000	136,000	8,836,000	7,955,400	2,169,745	
Solid Waste Fund	569,626	-	1,907,100	7,400	1,914,500	1,945,450	538,676	
Capital Project Fund*	661,728	-	-	3,247,683	3,247,683	3,827,883	81,528	
2022 General CO Fund*	24,205,760	-	-	5,380,000	5,380,000	29,585,760	-	
Capital Reserve Fund*	9,985,249	-	-	87,000	87,000	3,240,383	6,831,866	
Transportation Improvement Fund*	8,275,314	-	-	1,443,000	1,443,000	6,232,482	3,485,832	
2019 CO Fund*	249,713	-	-	3,900	3,900	-	253,613	
Water and Sewer Capital Fund*	2,116,256	-	-	933,500	933,500	2,491,205	558,551	
2022 W/S CO Fund*	22,203,648	-	-	-	-	22,203,648	-	
Vehicle Replacement Fund	2,895,459	-	-	792,500	792,500	810,500	2,877,459	
Technology Management Fund	559,574	-	-	2,134,100	2,134,100	2,128,300	565,374	
Asset Replacement Fund	3,807,079	-	-	938,900	938,900	768,000	3,977,979	
Employee Benefit Fund	1,227,799	-	-	2,360,000	2,360,000	2,355,000	1,232,799	
Human Resources Services Fund	548,124	-	-	234,600	234,600	304,350	478,374	
Parks Fund	100,847	-	-	40,900	40,900	20,000	121,747	
Friends of West U Parks Fund	2,531	-	-	440,000	440,000	440,000	2,531	
Truancy Prevention Fund	12,941	-	-	6,600	6,600	-	19,541	
Municipal Jury Fund	463	-	-	400	400	-	863	
Court Technology Fund	28,677	-	-	10,200	10,200	4,500	34,377	
Tree Replacement Fund	335,395	-	-	43,300	43,300	50,000	328,695	
Court Security Fund	57,377	-	-	10,500	10,500	9,500	58,377	
METRO Fund	266,746	-	-	702,500	702,500	815,000	154,246	
Police State Forfeited Property Fund	34,668	-	-	300	300	-	34,968	
Police Federal Forfeited Property Fund	10,714	-	-	200	200	-	10,914	
Police Training Fund	34,392	-	-	2,800	2,800	-	37,192	
Fire Training Fund	15,836	-	-	300	300	-	16,136	
Good Neighbor Fund	3,147	-	-	-	-	2,500	647	
<b>Total All Funds</b>	<b>\$ 89,269,900</b>	<b>\$ 22,590,342</b>	<b>\$ 14,479,540</b>	<b>\$ 22,336,523</b>	<b>\$ 59,406,405</b>	<b>\$ 116,881,435</b>	<b>\$ 31,794,868</b>	

\*includes 2022 expenditure carryovers to tie out fund balance.

**CITY OF WEST UNIVERSITY PLACE, TEXAS**  
**BUDGET SUMMARY EXPENDITURES COMPARISON**  
**Comparison of 2022 Budget to 2023 Budget**

	2022	2023	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<b><u>Governmental Fund Types:</u></b>				
General Fund	\$ 21,506,000	\$ 22,910,238	\$ 1,404,238	6.53%
Debt Service Fund	6,304,950	8,781,336	2,476,386	39.28%
<b>Total</b>	<b>27,810,950</b>	<b>31,691,574</b>	<b>3,880,624</b>	<b>13.95%</b>
<b><u>Enterprise Fund Types:</u></b>				
Water & Sewer Fund	7,624,020	7,955,400	331,380	4.35%
Solid Waste Management Fund	1,946,550	1,945,450	(1,100)	-0.06%
<b>Total</b>	<b>9,570,570</b>	<b>9,900,850</b>	<b>330,280</b>	<b>3.45%</b>
<b><u>Internal Service Fund Types:</u></b>				
Employee Benefit Fund	2,242,350	2,355,000	112,650	5.02%
Human Resources Services Fund	306,500	304,350	(2,150)	-0.70%
Asset Replacement Fund	458,800	768,000	309,200	67.39%
Vehicle Replacement Fund	658,000	810,500	152,500	23.18%
Technology Management Fund	1,938,500	2,128,300	189,800	9.79%
<b>Total</b>	<b>5,604,150</b>	<b>6,366,150</b>	<b>762,000</b>	<b>13.60%</b>
<b>TOTAL ALL FUND TYPES</b>	<b>\$ 42,985,670</b>	<b>\$ 47,958,574</b>	<b>\$ 4,972,904</b>	<b>11.57%</b>



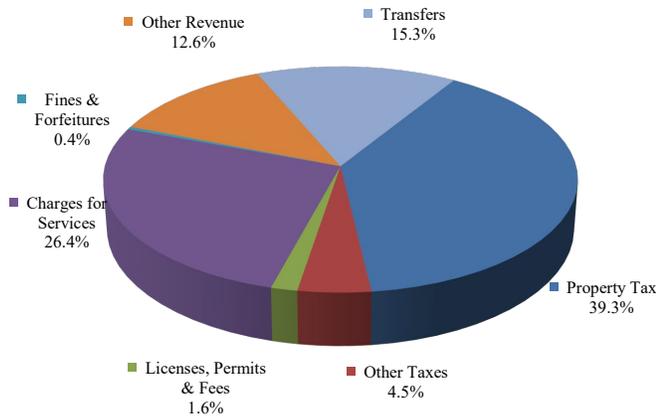
**CITY OF WEST UNIVERSITY PLACE, TEXAS  
BUDGET SUMMARY COMPARISON MAJOR FUNDS  
2023 BUDGET AT A GLANCE**

	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Capital Project Funds*	Total
<b>Revenues</b>						
Property Tax	\$ 14,080,103	\$ 6,209,239	\$ -	\$ -	\$ -	\$ 20,289,342
Other Taxes	2,301,000	-	-	-	-	2,301,000
Licenses, Permits & Fees	833,500	-	-	-	-	833,500
Charges for Services	3,038,940	-	8,700,000	1,907,100	-	13,646,040
Fines & Forfeitures	207,500	-	-	-	-	207,500
Other Revenue	724,240	46,400	136,000	7,400	5,594,700	6,508,740
Transfers	1,736,800	665,000	-	-	5,500,383	7,902,183
<b>Total Revenues</b>	<b>\$ 22,922,083</b>	<b>\$ 6,920,639</b>	<b>\$ 8,836,000</b>	<b>\$ 1,914,500</b>	<b>\$ 11,095,083</b>	<b>\$ 51,688,305</b>

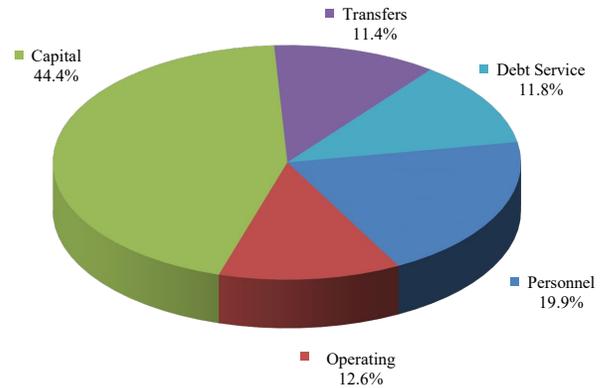
<b>Expenditures</b>						
Personnel	\$ 14,229,688	\$ -	\$ 1,217,300	\$ 565,100	\$ -	\$ 16,012,088
Operating	5,457,450	-	3,858,100	772,450	-	10,088,000
Capital	93,000	-	60,000	8,000	35,482,383	35,643,383
Transfers	3,130,100	-	2,150,000	599,900	3,240,383	9,120,383
Debt Service	-	8,781,336	670,000	-	-	9,451,336
<b>Total Expenditures</b>	<b>\$ 22,910,238</b>	<b>\$ 8,781,336</b>	<b>\$ 7,955,400</b>	<b>\$ 1,945,450</b>	<b>\$ 38,722,766</b>	<b>\$ 80,315,190</b>

\* Includes all capital funds

**2023 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND CAPITAL PROJECT FUNDS**



**2023 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER, SOLID WASTE AND CAPITAL PROJECT FUNDS**



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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Adopted 2023</b>
<b><u>Governmental Funds</u></b>					
General Fund	\$ 20,478,492	\$ 21,687,382	\$ 21,675,600	\$ 22,768,810	\$ 22,922,083
Debt Service Fund	21,014,031	7,240,345	6,327,637	8,267,280	6,920,639
<b><u>Enterprise Funds</u></b>					
Water and Sewer Fund	8,602,500	7,671,910	8,228,500	8,220,600	8,836,000
Solid Waste Fund	1,819,790	1,809,917	1,870,100	1,862,800	1,914,500
<b><u>Special Revenue Funds</u></b>					
Parks Donation Fund	7,599	63,806	35,100	35,700	40,900
Friends of West University Parks Fund	579,730	215,001	187,500	200,660	440,000
Truancy Prevention Fund	2,389	4,453	3,100	6,100	6,600
Municipal Jury Fund	48	91	100	325	400
Court Technology Fund	3,639	4,136	5,000	9,100	10,200
Tree Replacement Fund	47,092	46,045	50,500	32,300	43,300
Court Security Fund	3,991	4,854	4,100	9,600	10,500
METRO Fund	679,217	734,182	675,100	731,600	702,500
Police State Forfeited Property Fund	4,282	2,147	100	200	300
Police Federal Forfeited Property Fund	-	15,314	-	8,400	200
Police Training Fund	2,820	2,387	2,550	2,800	2,800
Fire Training Fund	158	160	-	13,320	300
Good Neighbor Fund	-	3	-	-	-
<b><u>Internal Service Funds</u></b>					
Vehicle Replacement Fund	718,655	678,508	682,000	713,300	792,500
Technology Management Fund	1,683,903	1,946,510	1,928,800	1,931,700	2,134,100
Asset Replacement Fund	704,528	696,515	736,400	744,800	938,900
Employee Benefits Fund	1,970,354	1,815,823	2,220,150	2,029,100	2,360,000
Human Resources Services Fund	252,440	679,511	250,100	253,100	234,600
<b><u>Capital Projects Funds</u></b>					
Capital Project Fund	10,791	300,322	710,300	715,000	3,247,683
2022 General Certificates of Obligation Fund	-	-	-	25,120,000	5,380,000
Capital Reserve Fund	-	4,502,532	1,933,000	6,192,716	87,000
Transportation Improvement Fund	29,141,762	580,443	1,280,000	1,326,200	1,443,000
2019 Certificate of Obligation Fund	19,036	1,358	-	2,700	3,900
Water & Sewer Capital Projects Fund	910,701	2,701,666	21,653,000	922,600	933,500
2022 W/S Certificates of Obligation Fund	-	-	-	22,440,000	-
<b>TOTAL</b>	<b>\$ 88,657,947</b>	<b>\$ 53,405,318</b>	<b>\$ 70,458,737</b>	<b>\$ 104,560,811</b>	<b>\$ 59,406,405</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Adopted 2023</b>
<b><u>Governmental Funds</u></b>					
General Fund	\$ 17,929,221	\$ 24,511,478	\$ 21,506,000	\$ 25,442,910	\$ 22,910,238
Debt Service Fund	20,369,091	7,867,338	6,304,950	6,303,429	8,781,336
<b><u>Enterprise Funds</u></b>					
Water and Sewer Fund	7,727,786	8,916,792	7,624,020	7,278,600	7,955,400
Solid Waste Fund	1,836,729	1,699,785	1,946,550	1,831,170	1,945,450
<b><u>Special Revenue Funds</u></b>					
Parks Donation Fund	34,887	30,119	40,000	40,200	20,000
Friends of West University Parks Fund	579,730	217,967	187,500	187,500	440,000
Truancy Prevention Fund	-	-	-	-	-
Municipal Jury Fund	-	-	-	-	-
Court Technology Fund	6,430	1,254	4,500	3,100	4,500
Tree Replacement Fund	-	-	-	50,000	50,000
Court Security Fund	5,788	-	9,500	1,900	9,500
METRO Fund	550,000	575,000	925,000	925,000	815,000
Police State Forfeited Property Fund	-	-	-	-	-
Police Federal Forfeited Property Fund	-	-	-	13,000	-
Police Training Fund	-	-	-	-	-
Fire Training Fund	2,220	1,328	-	12,604	-
Good Neighbor Fund	-	1,003	2,500	-	2,500
<b><u>Internal Service Funds</u></b>					
Vehicle Replacement Fund	233,046	935,007	658,000	901,000	810,500
Technology Management Fund	1,417,861	1,821,128	1,938,500	1,870,150	2,128,300
Asset Replacement Fund	166,723	276,860	458,800	458,800	768,000
Employee Benefits Fund	1,883,722	2,295,926	2,242,350	2,039,300	2,355,000
Human Resources Services Fund	171,106	280,621	306,500	185,200	304,350
<b><u>Capital Projects Funds</u></b>					
Capital Project Fund	329,692	211,421	835,000	556,172	3,240,383
2022 General Certificates of Obligation Fund	-	-	-	914,240	27,417,000
Capital Reserve Fund	6,968	-	710,000	710,000	3,240,383
Transportation Improvement Fund	1,267,709	20,289,783	10,063,799	1,534,760	815,000
2019 Certificate of Obligation Fund	1,606,761	2,191,798	-	207,119	-
Water & Sewer Capital Projects Fund	1,429,842	1,312,174	24,280,000	2,173,729	920,000
2022 W/S Certificates of Obligation Fund	-	-	-	236,352	3,090,000
<b>TOTAL</b>	<b>\$ 57,555,310</b>	<b>\$ 73,436,780</b>	<b>\$ 80,043,469</b>	<b>\$ 53,876,235</b>	<b>\$ 88,022,840</b>

**Comparison of Property Taxes  
Tax Year 2021 vs. 2022**

	Tax Year 2021		Tax Year 2022		Monthly Increase/ (Decrease)
	Levy Rate per \$100	Monthly Cost*	Levy Rate per \$100	Monthly Cost*	
Maintenance & Operations	\$0.193797	\$206.02	\$0.192669	\$217.13	\$11.11
Debt Service	\$0.084725	\$90.07	\$0.084733	\$95.49	\$5.42
<b>Total</b>	<b>\$0.278522</b>	<b>\$296.08</b>	<b>\$0.277402</b>	<b>\$312.62</b>	<b>\$16.54</b>
Average Residential Taxable Value	\$1,275,655		\$1,352,336		

\* Based on Average Residential Taxable Value

**Average Residential Property Tax Impact  
Tax Year 2021 vs. 2022**

	Tax Year 2021	Tax Year 2022	Tax Year 2022
	@ Actual Rate	@ No-New-Revenue (NNR) Rate	@ Adopted Rate
Average Taxable Value - Residential	\$1,275,061	\$1,352,336	\$1,352,336
Tax Rate per \$100 Assessed Value	0.27852	0.26740	0.27740
<b>Average Annual Tax</b>	<b>\$3,551.33</b>	<b>\$3,616.16</b>	<b>\$3,751.41</b>
<b>Average Monthly Tax</b>	<b>\$295.94</b>	<b>\$301.35</b>	<b>\$312.62</b>
	<b>2022 Adopted vs. 2022 NNR</b>	<b>2022 NNR vs. 2021 Actual</b>	<b>2022 Adopted vs. 2021 Actual</b>
Value Increase (Decrease)		\$77,275	\$77,275
Tax Increase (Decrease) from Value	\$0.00	\$206.63	\$214.36
Tax Increase (Decrease) from Rate	\$135.25	-\$141.80	-\$14.28
<b>Average Taxpayer Annual Tax Increase (Decrease)</b>	<b>\$135.25</b>	<b>\$64.83</b>	<b>\$200.09</b>
<b>Increase (Decrease) per month</b>	<b>\$11.27</b>	<b>\$5.40</b>	<b>\$16.67</b>
% Increase (Decrease) YTY		1.83%	5.63%



City of  
**West University  
Place**

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# **FIVE-YEAR FINANCIAL FORECAST FISCAL YEARS 2023 - 2027**

## **Introduction**

The Financial Forecast provides a forward-looking view of the General Fund, Water & Sewer Fund, Solid Waste Fund, and Debt Service Fund operating budgets allowing City officials and others to evaluate the long-term sustainability of the operating budgets. It also provides a starting point for future decision-making regarding the budget by identifying the balance between potential spending needs and the projected revenue outlook. This long-range outlook provides a key tool for financial planning. The Financial Forecast is updated at least annually, but sometimes more often as revenues and spending outlook become clearer. The City uses the Financial Forecast as a tool to:

- Identify preliminary spending priorities for future years
- Identify necessary expenditure adjustments for future years
- Ensure both additions and reductions to the budget are sustainable
- Maintain options to deal with contingencies
- Anticipate factors affecting revenues and service needs

The following Financial Forecasts of the General Fund, Water & Sewer Fund, Solid Waste Fund and Debt Service Fund project the revenues, expenditures, and fund balances for fiscal years 2024 through 2027. These projections are based upon a series of assumptions about economic conditions, future spending scenarios, and other relevant variables, and do not reflect actions the City will take during this period to close the projected gaps. It sets the stage to identify disparity between future recurring revenues and expenditures to allow time for development of strategies to align financial capacity with long-term service objectives.

## **Forecast Methodology**

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

## **Analysis**

### *General Fund*

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

### *Water & Sewer Fund*

While fiscal years 2024 and 2025 for the Water & Sewer Fund are structurally balanced, the current model has 2026 and 2027 falling short of our 10% of estimated operating and maintenance expenditures reserve requirement. The majority of the out year increases are due to increase in debt service from the investment in critical water & sewer capital infrastructure. As the City progresses toward the out year projections, projects, project costs and fees will be refined to ensure sufficient working capital to meet the working capital reserve requirements. In addition, historically the forecast is direr than reality as we typically have annual budget savings resulting in fewer incurred expenditures than forecast.

### *Solid Waste Fund*

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

### *Debt Service Fund*

The debt service fund is slightly structurally imbalanced in the years presented, resulting from using a more conservative collection rate as well as conservative earnings on investments. We have ample fund balance to absorb the minor imbalance and we can manage the tax revenue in future years if the imbalance is greater than expected. All years except 2027 are projected to meet the fund balance reserve requirement of 10% of annual debt service requirements. As the City progresses toward the out year projections, projects and project costs will be refined to ensure sufficient fund balance to meet the fund balance reserve requirements. All years are projected to end with at least \$0.9 million of fund balance.

## **Conclusion**

The proposed forecasts are conservative and only include developments that are anticipated based on current knowledge. This forecast will be updated annually or sooner if any new developments significantly impact revenue or expenditures are identified as “concrete”, or likely to happen. There are external factors outside of the City, such as the legislature, economy, potential grant funding, and weather, that could impact the forecast and the City, despite having a prudent financial plan in place. Our objective is to provide City Council and management a prudent financial plan in order to make decisions to benefit our current and future residents.

## FIVE-YEAR FORECAST ASSUMPTIONS

### General Fund, Water & Sewer Fund, Solid Waste, and Debt Service Fund

GENERAL FUND ASSUMPTIONS					
GENERAL FUND REVENUE		2024	2025	2026	2027
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	%	3%	3%	3%	3%
Charges for Services	%	3%	3%	3%	3%
Fines and Forfeitures	%	20%	10%	5%	3%
Earnings on Investments	%	10%	5%	5%	5%
Other Revenue	%	0%	0%	0%	0%
Transfers In	%	0%	0%	0%	0%
<b>EXPENSES</b>					
Inflation Rate		3.00%	3.00%	3.00%	3.00%
<b>Additional Operating Costs - General Fund</b>					
Cloud based ERP system	\$	75,000	77,250	79,568	81,955
Total Additional Costs	\$	75,000	77,250	79,568	81,955

WATER & SEWER FUND ASSUMPTIONS					
WATER & SEWER FUND REVENUE		2024	2025	2026	2027
Water Service	%	6%	7%	7%	7%
Sewer Service	%	3%	3%	3%	3%
Penalties	%	0%	0%	0%	0%
Connection Fee	%	0%	0%	0%	0%
Earnings on Investments	%	10%	5%	5%	5%
Miscellaneous	%	0%	0%	0%	0%
<b>EXPENSES</b>					
Inflation Rate		3%	3%	3%	3%
<b>Additional Operating Costs - Water &amp; Sewer Fund</b>					
None					
Total Additional Costs					

SOLID WASTE FUND ASSUMPTIONS					
SOLID WASTE FUND REVENUE		2024	2025	2026	2027
Solid Waste Collection	%	3.5%	3.5%	3.5%	3.5%
Solid Waste Special Collection	%	3%	3%	3%	3%
Sale of Recyclables	%	0%	0%	0%	0%
Earnings on Investments	%	10%	5%	5%	5%
Miscellaneous	%	0%	0%	0%	0%
<b>EXPENSES</b>					
Inflation Rate		3%	3%	3%	3%
<b>Additional Operating Costs - Solid Waste Fund</b>					
None					

DEBT SERVICE FUND ASSUMPTIONS					
ISSUANCE SERIES		2024	2025	2026	2027
Issuance Amount	\$	39,077,890	36,420,000	44,880,000	12,565,000
Interest Rate		4.75%	5.00%	5.00%	5.00%
Allocation to Water & Sewer Fund		39%	15%	6%	68%
Bond Term in Years		25	25	25	25

# GENERAL FUND FIVE-YEAR FORECAST

	Actual 2020	Actual 2021	Estimated 2022	Budget 2023
<b>REVENUES</b>				
Ad Valorem Taxes	12,307,661	12,947,028	13,534,300	\$ 14,080,103
Sales Taxes	1,358,237	1,468,046	1,460,000	\$ 1,400,000
Franchise Taxes	908,388	934,635	908,800	\$ 890,000
Other Taxes	8,382	12,191	12,700	\$ 11,000
<b>TOTAL TAXES</b>	<b>\$ 14,582,667</b>	<b>\$ 15,361,899</b>	<b>\$ 15,915,800</b>	<b>\$ 16,381,103</b>
Permits, Licenses And Fees	648,153	829,650	987,700	833,500
Charges for Services	1,953,402	3,035,642	3,252,335	3,038,940
Fines and Forfeitures	110,579	113,748	214,800	207,500
Investment Earnings	102,657	6,682	97,800	144,300
Other Revenue	1,340,343	612,558	652,175	579,940
Transfers In	1,740,691	1,727,202	1,648,200	1,736,800
<b>TOTAL REVENUES</b>	<b>\$ 20,478,492</b>	<b>\$ 21,687,382</b>	<b>\$ 22,768,810</b>	<b>\$ 22,922,083</b>
<b>EXPENDITURES BY DEPARTMENT</b>				
Administration	1,278,449	1,553,770	1,737,050	1,895,350
Finance	1,600,284	1,723,276	1,853,075	2,083,350
Police	4,737,561	4,980,948	5,753,600	6,036,100
Fire	3,710,437	3,720,701	3,859,100	4,128,600
Public Works	3,277,667	3,465,769	3,589,700	3,870,600
Parks & Recreation	3,041,222	3,760,014	4,165,385	4,606,238
Transfers Out	283,600	5,307,000	4,485,000	290,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,929,221</b>	<b>\$ 24,511,478</b>	<b>\$ 25,442,910</b>	<b>\$ 22,910,238</b>
NET REVENUES (EXPENDITURES)	2,549,271	\$ (2,824,096)	\$ (2,674,100)	\$ 11,845
BEGINNING FUND BALANCE	9,822,396	12,371,667	9,547,571	6,873,471
<b>ENDING FUND BALANCE</b>	<b>\$ 12,371,667</b>	<b>\$ 9,547,571</b>	<b>\$ 6,873,471</b>	<b>\$ 6,885,316</b>
ASSIGNED*	203,000	211,000	219,000	228,000
RESTRICTED**	332,455	372,371	392,371	412,371
<b>UNASSIGNED FUND BALANCE</b>	<b>\$ 11,836,212</b>	<b>\$ 8,964,200</b>	<b>\$ 6,262,100</b>	<b>\$ 6,244,945</b>

\* Assigned for City Manager's Contract

\*\* Restricted for PEG fees

<b>Minimum Unassigned Fund Balance</b>	\$ 3,585,844	\$ 4,902,296	\$ 5,088,582	\$ 4,582,048
<b>Over/(Under) Minimum</b>	<b>\$ 8,250,368</b>	<b>\$ 4,061,904</b>	<b>\$ 1,173,518</b>	<b>\$ 1,662,897</b>

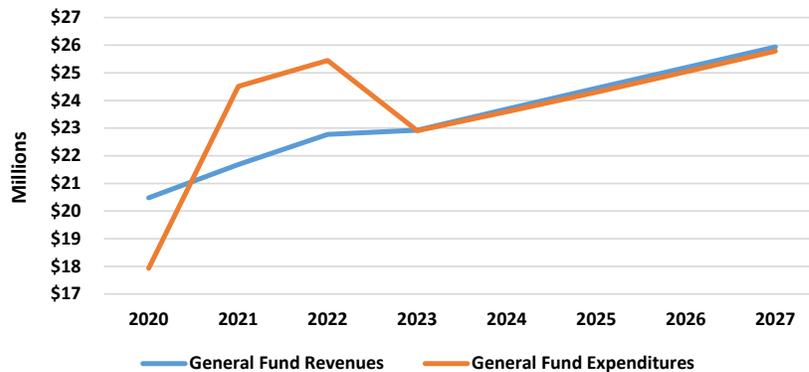


	Forecast			
	2024	2025	2026	2027
<b>REVENUES</b>				
Ad Valorem Taxes	\$ 14,680,103	\$ 15,280,103	\$ 15,880,103	\$ 16,480,103
Sales Taxes	1,400,000	1,400,000	1,400,000	1,400,000
Franchise Taxes	890,000	890,000	890,000	890,000
Other Taxes	11,000	11,000	11,000	11,000
<b>TOTAL TAXES</b>	<b>\$ 16,981,103</b>	<b>\$ 17,581,103</b>	<b>\$ 18,181,103</b>	<b>\$ 18,781,103</b>
Permits, Licenses And Fees	858,505	884,260	910,788	938,112
Charges for Services	3,130,108	3,224,011	3,320,732	3,420,354
Fines and Forfeitures	249,000	273,900	287,595	296,223
Investment Earnings	158,730	166,667	175,000	183,750
Other Revenue	579,940	579,940	579,940	579,940
Transfers In	1,736,800	1,736,800	1,736,800	1,736,800
<b>TOTAL REVENUES</b>	<b>\$ 23,694,186</b>	<b>\$ 24,446,681</b>	<b>\$ 25,191,958</b>	<b>\$ 25,936,281</b>
<b>EXPENDITURES BY DEPARTMENT</b>				
Administration	1,952,211	2,010,777	2,071,100	2,133,233
Finance	2,145,851	2,210,226	2,276,533	2,344,829
Police	6,217,183	6,403,698	6,595,809	6,793,684
Fire	4,252,458	4,380,032	4,511,433	4,646,776
Public Works	3,986,718	4,106,320	4,229,509	4,356,394
Parks & Recreation	4,744,425	4,886,758	5,033,361	5,184,361
Transfers Out	298,700	307,661	316,891	326,398
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,597,545</b>	<b>\$ 24,305,471</b>	<b>\$ 25,034,636</b>	<b>\$ 25,785,675</b>
NET REVENUES (EXPENDITURES)	\$ 96,641	\$ 141,210	\$ 157,322	\$ 150,606
BEGINNING FUND BALANCE	\$ 6,885,316	\$ 6,981,957	\$ 7,123,167	\$ 7,280,489
<b>ENDING FUND BALANCE</b>	<b>\$ 6,981,957</b>	<b>\$ 7,123,167</b>	<b>\$ 7,280,489</b>	<b>\$ 7,431,095</b>
ASSIGNED*	236,000	244,000	252,000	260,000
RESTRICTED**	432,371	452,371	472,371	492,371
<b>UNASSIGNED FUND BALANCE</b>	<b>\$ 6,313,586</b>	<b>\$ 6,426,796</b>	<b>\$ 6,556,118</b>	<b>\$ 6,678,724</b>

\* Assigned for City Manager's Contract

\*\* Restricted for PEG fees

<b>Minimum Unassigned Fund Balance</b>	\$ 4,719,509	\$ 4,861,094	\$ 5,006,927	\$ 5,157,135
<b>Over/(Under) Minimum</b>	<b>\$ 1,594,077</b>	<b>\$ 1,565,701</b>	<b>\$ 1,549,191</b>	<b>\$ 1,521,589</b>



**DEBT SERVICE FUND  
5-YEAR FORECAST**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>				
Current Year Property Taxes	\$ 7,667,034	\$ 6,772,312	\$ 5,876,000	\$ 6,159,239
Prior Year Property Taxes	56,848	42,640	50,000	50,000
Penalty and Interest	31,427	36,471	35,000	32,000
Earnings on Investments	10,332	902	9,800	14,400
Transfer from 2019 Cert of Obligation Fund	688,079	-	-	-
Transfer from Water & Sewer Fund	1,184,183	388,020	367,700	665,000
General Obligation Bond Proceeds	11,376,128	-	-	-
Certificates of Obligation Proceeds	-	-	1,928,780	-
<b>TOTAL REVENUE</b>	<b>\$ 21,014,031</b>	<b>\$ 7,240,345</b>	<b>\$ 8,267,280</b>	<b>\$ 6,920,639</b>
<b>EXPENDITURES</b>				
Bond Principal	\$ 8,060,000	\$ 6,496,435	\$ 4,885,000	\$ 5,475,000
Interest on Bonds	930,783	1,364,103	1,411,629	3,207,475
Fiscal Agent Fees	2,250	3,300	3,300	3,300
Issuance Costs	111,602	3,500	3,500	95,561
Payment to Refunded Bond Escrow	11,264,456	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,369,091</b>	<b>\$ 7,867,338</b>	<b>\$ 6,303,429</b>	<b>\$ 8,781,336</b>
NET REVENUES (EXPENDITURES)	\$ 644,940	\$ (626,993)	\$ 1,963,851	\$ (1,860,697)
BEGINNING WORKING CAPITAL	916,421	1,561,361	934,368	2,898,219
<b>ENDING WORKING CAPITAL</b>	<b>\$ 1,561,361</b>	<b>\$ 934,368</b>	<b>\$ 2,898,219</b>	<b>\$ 1,037,522</b>
10% of Debt Service Requirement	899,078	786,054	629,663	868,248
Fund Balance Over(Under) Requirement	662,282	148,314	2,268,556	169,275

	<b>Forecast</b>			
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>REVENUES</b>				
Current Year Property Taxes	\$ 3,248,144	\$ 3,780,154	\$ 5,699,650	\$ 7,282,242
Prior Year Property Taxes	50,000	50,000	50,000	50,000
Penalty and Interest	32,000	32,000	32,000	32,000
Earnings on Investments	15,840	16,632	17,464	18,337
Transfer from 2019 Cert of Obligation Fund	-	-	-	-
Transfer from Water & Sewer Fund	1,804,077	2,710,315	3,054,700	3,346,956
General Obligation Bond Proceeds	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 5,150,061</b>	<b>\$ 6,589,101</b>	<b>\$ 8,853,814</b>	<b>\$ 10,729,535</b>
<b>EXPENDITURES</b>				
Bond Principal	\$ 2,200,000	\$ 1,895,000	\$ 2,300,000	\$ 2,590,000
Interest on Bonds	2,852,221	4,595,469	6,454,350	8,039,198
Fiscal Agent Fees	4,000	5,000	6,000	7,500
Issuance Costs	120,000	120,000	120,000	120,000
Payment to Refunded Bond Escrow	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,176,221</b>	<b>\$ 6,615,469</b>	<b>\$ 8,880,350</b>	<b>\$ 10,756,698</b>
NET REVENUES (EXPENDITURES)	\$ (26,160)	\$ (26,368)	\$ (26,536)	\$ (27,163)
BEGINNING WORKING CAPITAL	1,037,522	1,011,362	984,994	958,458
<b>ENDING WORKING CAPITAL</b>	<b>\$ 1,011,362</b>	<b>\$ 984,994</b>	<b>\$ 958,458</b>	<b>\$ 931,294</b>
10% of Debt Service Requirement	505,222	649,047	875,435	1,062,920
Fund Balance Over(Under) Requirement	506,140	335,947	83,023	(131,625)

**WATER AND SEWER FUND  
5-YEAR FORECAST**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>				
FEMA Reimbursement	\$ -	\$ 31,670	\$ -	\$ -
Water Service	5,205,754	4,520,193	4,929,000	5,400,000
Sewer Service	3,288,263	2,935,835	3,140,000	3,300,000
Penalties	32,276	48,516	51,300	48,000
Connection Fee	68,650	84,700	87,600	80,000
Earnings on Investments	6,312	476	2,000	3,000
Miscellaneous	1,244	7,320	10,700	5,000
Transfer from Human Resource Services Fund	-	43,199	-	-
<b>TOTAL REVENUE</b>	<b>\$ 8,602,500</b>	<b>\$ 7,671,910</b>	<b>\$ 8,220,600</b>	<b>\$ 8,836,000</b>
<b>EXPENDITURES BY DEPARTMENT</b>				
Debt Service	\$ 1,202,796	\$ 395,002	\$ 372,700	\$ 670,000
Finance	191,455	259,624	300,600	312,600
Public Works	4,183,535	4,206,410	4,455,300	4,822,800
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000
Transfer to Asset Replacement Fund	-	105,755	-	-
Transfer to Water & Sewer Capital Projects	900,000	2,700,000	900,000	900,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,727,786</b>	<b>\$ 8,916,792</b>	<b>\$ 7,278,600</b>	<b>\$ 7,955,400</b>
NET REVENUES (EXPENDITURES)	\$ 874,714	\$ (1,244,882)	\$ 942,000	\$ 880,600
BEGINNING WORKING CAPITAL	717,313	1,592,027	347,145	1,289,145
<b>ENDING WORKING CAPITAL</b>	<b>\$ 1,592,027</b>	<b>\$ 347,145</b>	<b>\$ 1,289,145</b>	<b>\$ 2,169,745</b>
<b>Minimum Working Capital Requirement</b>	<b>\$ 772,779</b>	<b>\$ 891,679</b>	<b>\$ 727,860</b>	<b>\$ 795,540</b>
<b>Working Capital Over/(Under)</b>	<b>\$ 819,248</b>	<b>\$ (544,535)</b>	<b>\$ 561,285</b>	<b>\$ 1,374,205</b>

	Forecast			
	2024	2025	2026	2027
<b>REVENUES</b>				
FEMA Reimbursement	\$ -	\$ -	\$ -	\$ -
Water Service	5,724,000	6,124,680	6,553,408	7,012,146
Sewer Service	3,399,000	3,500,970	3,605,999	3,714,179
Penalties	48,000	48,000	48,000	48,000
Connection Fee	80,000	80,000	80,000	80,000
Earnings on Investments	3,300	3,465	3,638	3,820
Miscellaneous	5,000	5,000	5,000	5,000
Transfer from Human Resource Services Fund	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 9,259,300</b>	<b>\$ 9,762,115</b>	<b>\$ 10,296,045</b>	<b>\$ 10,863,145</b>
<b>EXPENDITURES BY DEPARTMENT</b>				
Debt Service	\$ 1,804,077	\$ 2,710,315	\$ 3,054,700	\$ 3,346,956
Finance	270,478	278,592	286,950	295,559
Public Works	4,967,484	5,116,509	5,270,004	5,428,104
Transfer to General Fund	1,287,500	1,326,125	1,365,909	1,406,886
Transfer to Asset Replacement Fund	-	-	-	-
Transfer to Water & Sewer Capital Projects	900,000	900,000	900,000	900,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,229,539</b>	<b>\$ 10,331,540</b>	<b>\$ 10,877,563</b>	<b>\$ 11,377,505</b>
NET REVENUES (EXPENDITURES)	\$ 29,761	\$ (569,425)	\$ (581,518)	\$ (514,359)
BEGINNING WORKING CAPITAL	2,169,745	2,199,505	1,630,080	1,048,562
<b>ENDING WORKING CAPITAL</b>	<b>\$ 2,199,505</b>	<b>\$ 1,630,080</b>	<b>\$ 1,048,562</b>	<b>\$ 534,203</b>
<b>Minimum Working Capital Requirement</b>	<b>\$ 922,954</b>	<b>\$ 1,033,154</b>	<b>\$ 1,087,756</b>	<b>\$ 1,137,750</b>
<b>Working Capital Over/(Under)</b>	<b>\$ 1,276,552</b>	<b>\$ 596,926</b>	<b>\$ (39,194)</b>	<b>\$ (603,548)</b>

**SOLID WASTE FUND  
5-YEAR FORECAST**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>				
FEMA Reimbursement	\$ -	\$ 2,051	\$ -	\$ -
State Grant	-	-	-	-
Solid Waste Collection	1,813,147	1,797,489	1,847,000	1,906,600
Solid Waste Special Collection	650	(50)	500	500
Sale of Recyclables	-	10,384	10,000	-
Earnings on Investments	5,252	294	4,500	6,600
Miscellaneous	741	(251)	800	800
<b>TOTAL REVENUE</b>	<b>\$ 1,819,790</b>	<b>\$ 1,809,917</b>	<b>\$ 1,862,800</b>	<b>\$ 1,914,500</b>
<b>EXPENDITURES BY DIVISION</b>				
City-Wide	\$ 2,902	\$ 1,911	\$ 500	\$ 500
Curbside Solid Waste	898,445	900,767	1,051,100	1,113,600
Curbside Recycling	402,331	318,170	287,300	307,350
Curbside Green Waste Recycling	223,050	168,938	182,270	214,000
Transfer to General Fund	310,000	310,000	310,000	310,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,836,729</b>	<b>\$ 1,699,785</b>	<b>\$ 1,831,170</b>	<b>\$ 1,945,450</b>
NET REVENUES (EXPENDITURES)	\$ (16,938)	\$ 110,133	\$ 31,630	\$ (30,950)
BEGINNING WORKING CAPITAL	444,802	427,864	537,996	569,626
<b>ENDING WORKING CAPITAL</b>	<b>\$ 427,864</b>	<b>\$ 537,996</b>	<b>\$ 569,626</b>	<b>\$ 538,676</b>
<b>Minimum Working Capital Requirement</b>	<b>\$ 183,673</b>	<b>\$ 169,978</b>	<b>\$ 183,117</b>	<b>\$ 194,545</b>
<b>Working Capital Over/(Under)</b>	<b>\$ 244,191</b>	<b>\$ 368,018</b>	<b>\$ 386,509</b>	<b>\$ 344,131</b>

	Forecast			
	2024	2025	2026	2027
<b>REVENUES</b>				
FEMA Reimbursement	\$ -	\$ -	\$ -	\$ -
State Grant	-	-	-	-
Solid Waste Collection	1,973,331	2,042,398	2,113,882	2,187,867
Solid Waste Special Collection	515	530	546	563
Sale of Recyclables	-	-	-	-
Earnings on Investments	7,260	7,623	8,004	8,404
Miscellaneous	800	800	800	800
<b>TOTAL REVENUE</b>	<b>\$ 1,981,906</b>	<b>\$ 2,051,351</b>	<b>\$ 2,123,232</b>	<b>\$ 2,197,634</b>
<b>EXPENDITURES BY DIVISION</b>				
City-Wide	\$ 500	\$ 500	\$ 500	\$ 500
Curbside Solid Waste	1,147,008	1,181,418	1,216,861	1,253,367
Curbside Recycling	316,571	326,068	335,850	345,925
Curbside Green Waste Recycling	220,420	227,033	233,844	240,859
Transfer to General Fund	319,300	328,879	338,745	348,908
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,003,799</b>	<b>\$ 2,063,897</b>	<b>\$ 2,125,799</b>	<b>\$ 2,189,558</b>
NET REVENUES (EXPENDITURES)	\$ (21,893)	\$ (12,546)	\$ (2,567)	\$ 8,076
BEGINNING WORKING CAPITAL	538,676	516,784	504,237	501,670
<b>ENDING WORKING CAPITAL</b>	<b>\$ 516,784</b>	<b>\$ 504,237</b>	<b>\$ 501,670</b>	<b>\$ 509,746</b>
<b>Minimum Working Capital Requirement</b>	<b>\$ 200,380</b>	<b>\$ 206,390</b>	<b>\$ 212,580</b>	<b>\$ 218,956</b>
<b>Working Capital Over/(Under)</b>	<b>\$ 316,404</b>	<b>\$ 297,848</b>	<b>\$ 289,090</b>	<b>\$ 290,790</b>



City of  
**West University  
Place**

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## GENERAL FUND

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

**2022 Estimated Revenue** – The 2022 Budget projected a revenue total of \$21.1 million, excluding transfers to finance the General Fund's services. Based on collections and data available through September 1, 2022, revenues are estimated to total \$22.8 million, 4.8% or \$1.1 million above the 2022 budgeted amount. Parks and recreation fee categories are expected to be more than the original budget projections by \$279,235 and fines and forfeitures are expected to come in over budget by \$82,800. Additionally, earnings on investments revenue is projected to come in over budget by \$85,800, which is due to the increase in interest rates.

**2022 Estimated Expenditures** – The 2022 Budget appropriated \$21.5 million, including transfers out. Based on expenditures through September 1, 2022 and department estimates to complete the year, the total actual expenditures are projected to be above the appropriated amount by \$3.9 million or 18.3%. The increase was due to a transfer from the General Fund to the Capital Reserve Fund totaling \$4.2 million, which allows the City to utilize the General Fund excess unassigned fund balance for future capital projects.

**2022 Financial Position** – The City of West University Place's General Fund is projected to close 2022 in sound fiscal condition. The estimated ending fund balance available for appropriations in 2022 is \$6.26 million. This amount represents 27.3% of the 2023 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 2022 exceeding that target by approximately \$1.17 million.

**2023 Budgeted Revenues** – The City's General Fund revenues for fiscal year 2023 are projected to increase 0.7% over 2022's revenue budget. Total 2023 revenues are expected to be approximately \$22.92 million.

Revenues from ad valorem property taxes (current tax, delinquent tax and penalty and interest) will increase by \$545,803, a 4% increase. The ad valorem tax rate dedicated to maintenance and operations increased 0.58% to \$0.192669 per \$100 of assessed value. Taxable value in West University Place is estimated to increase \$334.1 million or 4.81% to \$7.28 billion. Values from new construction are certified at \$51.87 million. An additional estimate of \$263 million for property not yet certified by the appraisal district, is expected to be added to the certified appraisal roll at a later date.

Revenue generated by the City's one-cent sales tax is budgeted at \$1.4 million a 7.7% increase from 2022.

Franchise taxes are expected to provide approximately 3.9% of the City's General Fund revenues, budgeted at \$0.89 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 \$20,000 from the 2022 Budget. Parks and recreation revenue items contained within Charges for Services are expected to increase by \$128,040 from the 2022 Budget. Other revenue sources under Charges for Services are consistent with the 2022 Budget.

**2023 Budgeted Expenditures** – The 2023 Budget appropriates \$22.9 million, up \$1.4 million, or 6.53% from the 2022 General Fund’s \$21.5 million budget. Personnel expenditures account for 60% of the increase in expenditures.

Included in the 2022 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$367,000	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$17,000 increase)
\$1,927,300	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs. (\$193,200 increase)
\$545,800	Asset Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city. (\$102,500 increase)
\$0	Capital Project Fund	Provide cash basis funding for capital projects related to the City’s infrastructure.
\$60,000	Employee Benefit Fund	Provide operating funds for the centralization and management of employee benefits. (\$25,000 increase)
\$230,000	Human Resources Services Fund	Provides cash basis funding for non-insurance related Human Resources expenditures. (\$20,000 decrease)

Personnel costs, including benefits, will amount to \$14.23 million, or 62.11% of the expenditure budget, and a 6.17% increase compared to the corresponding 2022 budget. The City’s portion of health and dental care benefit costs are projected to total \$1.18 million, a 7.94% increase as compared to the 2022 budget. Required contributions to the Texas Municipal Retirement System (TMRS) are budgeted at \$1.29 million, up approximately 5.17%. Since 2007, the TMRS board has adopted a series of actuarial and investment changes to ensure that TMRS continues to be well funded and members’ benefits remain secure and sustainable over the generations of workers. Cities were given the option of a Phase-in Rate or a Full Rate contribution, with TMRS recommending the Full Rate contribution, so as not to more adversely affect the City’s unfunded actuarial accrued liability and subsequent years’ contribution rates. This budget includes TMRS funding at the full rate contribution of 12.88%. As of December 31, 2020, the most recent available valuation, the City of West University Place is 91.17% funded.

The 2023 Budget for employee regular wages is \$9.01 million, up 6.76% over the 2022 Budget. The budget includes a 3.0% COLA and a 3.0% annual merit increase that an employee can earn on their anniversary date. An additional 1.5%, for a total of 7.5%, can be earned by an employee for exceptional performance.

**GENERAL FUND**

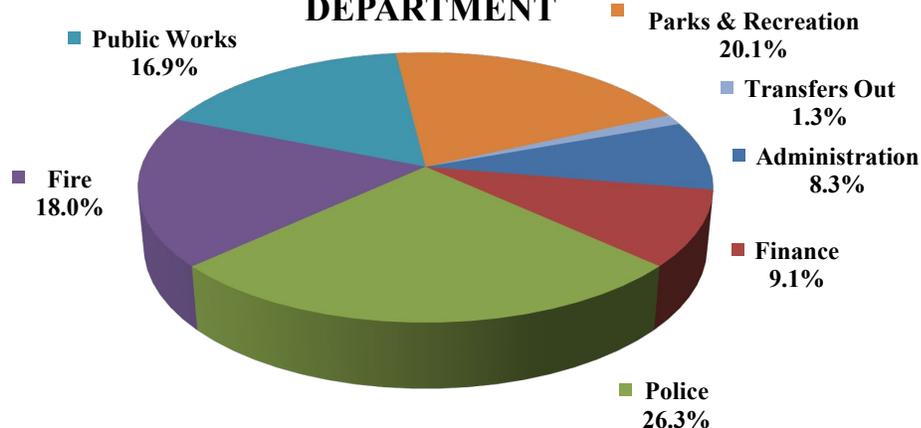
**STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT**

	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
<b>REVENUES:</b>					
Ad Valorem Taxes	\$ 12,307,661	\$ 12,947,028	\$ 13,526,000	\$ 13,534,300	\$ 14,080,103
Sales Taxes	1,358,237	1,468,046	1,300,000	1,460,000	1,400,000
Franchise Taxes	908,388	934,635	920,000	908,800	890,000
Other Taxes	8,382	12,191	10,000	12,700	11,000
<b>Total Taxes</b>	<b>\$ 14,582,667</b>	<b>\$ 15,361,899</b>	<b>\$ 15,756,000</b>	<b>\$ 15,915,800</b>	<b>\$ 16,381,103</b>
Permits, Licenses And Fees	648,153	829,650	695,500	987,700	833,500
Charges for Services	1,953,402	3,035,642	2,888,500	3,252,335	3,038,940
Fines and Forfeitures	110,579	113,748	132,000	214,800	207,500
Earnings on Investments	102,657	6,682	12,000	97,800	144,300
Other Revenue	1,340,343	612,558	454,200	652,175	579,940
Transfers In	1,740,691	1,727,202	1,737,400	1,648,200	1,736,800
<b>TOTAL REVENUES</b>	<b>\$ 20,478,492</b>	<b>\$ 21,687,382</b>	<b>\$ 21,675,600</b>	<b>\$ 22,768,810</b>	<b>\$ 22,922,083</b>
<b>EXPENDITURES BY DEPARTMENT:</b>					
Administration	\$ 1,278,449	\$ 1,553,770	\$ 1,820,250	\$ 1,737,050	\$ 1,895,350
Finance	1,600,284	1,723,276	1,889,900	1,853,075	2,083,350
Police	4,737,561	4,980,948	5,560,750	5,753,600	6,036,100
Fire	3,710,437	3,720,701	3,952,300	3,859,100	4,128,600
Public Works	3,277,667	3,465,769	3,663,800	3,589,700	3,870,600
Parks & Recreation	3,041,222	3,760,014	4,334,000	4,165,385	4,606,238
Transfers Out	283,600	5,307,000	285,000	4,485,000	290,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,929,221</b>	<b>\$ 24,511,478</b>	<b>\$ 21,506,000</b>	<b>\$ 25,442,910</b>	<b>\$ 22,910,238</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 2,549,271</b>	<b>\$ (2,824,096)</b>	<b>\$ 169,600</b>	<b>\$ (2,674,100)</b>	<b>\$ 11,845</b>
<b>BEGINNING FUND BALANCE</b>	<b>9,822,396</b>	<b>12,371,667</b>	<b>5,992,410</b>	<b>9,547,571</b>	<b>6,873,471</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 12,371,667</b>	<b>\$ 9,547,571</b>	<b>\$ 6,162,010</b>	<b>\$ 6,873,471</b>	<b>\$ 6,885,316</b>
<b>ASSIGNED*</b>	203,000	211,000	219,000	219,000	228,000
<b>RESTRICTED**</b>	332,455	372,371	392,432	392,371	412,371
<b>UNASSIGNED FUND BALANCE</b>	<b>\$ 11,836,212</b>	<b>\$ 8,964,200</b>	<b>\$ 5,550,578</b>	<b>\$ 6,262,100</b>	<b>\$ 6,244,945</b>

\* Assigned for City Manager's Contract

\*\* Restricted for PEG fees

**2023 GENERAL FUND EXPENDITURES BY DEPARTMENT**



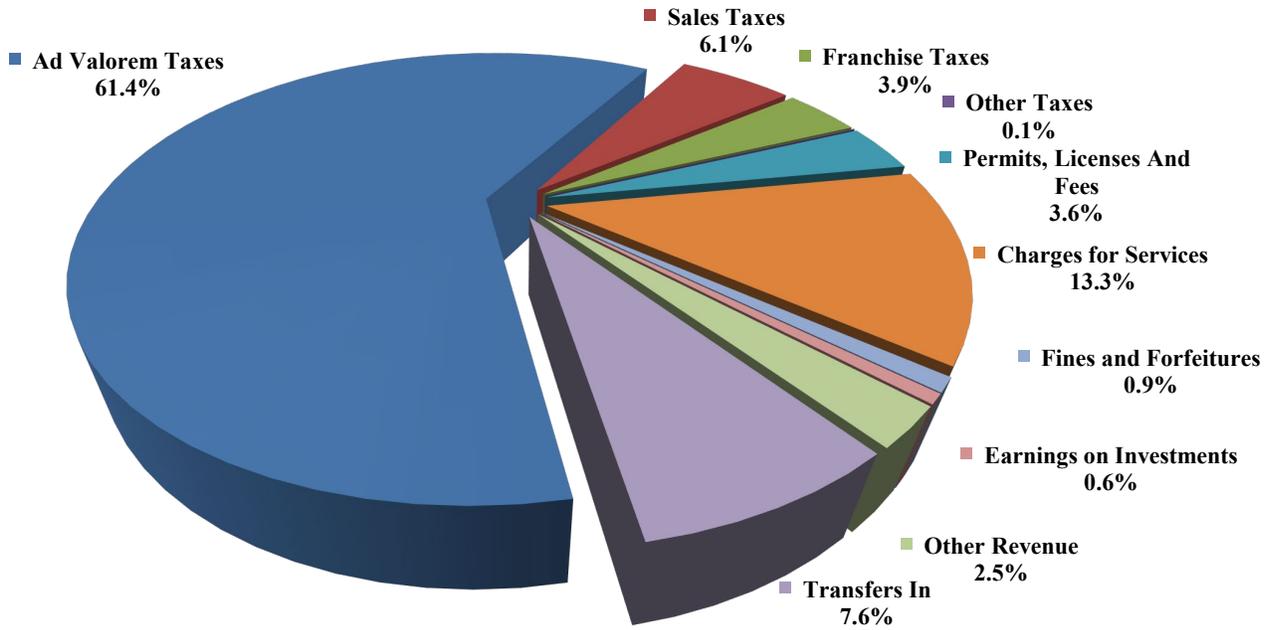
**GENERAL FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT**

	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
Ad Valorem Taxes	\$ 12,307,661	\$ 12,947,028	\$ 13,526,000	\$ 13,534,300	\$ 14,080,103
Sales Taxes	1,358,237	1,468,046	1,300,000	1,460,000	1,400,000
Franchise Taxes	908,388	934,635	920,000	908,800	890,000
Other Taxes	8,382	12,191	10,000	12,700	11,000
<b>TOTAL TAXES</b>	<b>\$ 14,582,667</b>	<b>\$ 15,361,899</b>	<b>\$ 15,756,000</b>	<b>\$ 15,915,800</b>	<b>\$ 16,381,103</b>
Permits, Licenses And Fees	648,153	829,650	695,500	987,700	833,500
Charges for Services	1,953,402	3,035,642	2,888,500	3,252,335	3,038,940
Fines and Forfeitures	110,579	113,748	132,000	214,800	207,500
Earnings on Investments	102,657	6,682	12,000	97,800	144,300
Other Revenue	1,340,343	612,558	454,200	652,175	579,940
Transfers In	1,740,691	1,727,202	1,737,400	1,648,200	1,736,800
<b>TOTAL REVENUES</b>	<b>\$ 20,478,492</b>	<b>\$ 21,687,382</b>	<b>\$ 21,675,600</b>	<b>\$ 22,768,810</b>	<b>\$ 22,922,083</b>
Regular Wages	\$ 7,441,332	\$ 7,971,221	\$ 8,441,200	\$ 8,266,300	\$ 9,011,600
Part-Time Wages	509,779	588,486	781,000	708,200	848,415
On Call	19,479	19,656	24,500	22,715	24,100
Overtime	611,710	628,479	604,100	760,520	609,723
Longevity	51,684	54,014	60,700	56,375	55,000
Health & Dental	899,373	895,233	1,095,300	1,043,300	1,182,300
TMRS	1,086,603	1,157,454	1,224,500	1,220,500	1,287,800
FICA	636,157	682,899	736,200	726,600	788,000
Workers Compensation	146,753	86,271	90,550	89,950	108,150
Allowances	62,731	64,369	69,600	62,600	65,400
Retiree Benefits	94,400	98,300	98,800	98,800	84,500
Other Benefits	30,639	41,055	44,550	42,800	46,500
HSA Contribution	112,175	76,200	111,000	98,750	92,500
Employee Relations	18,126	25,467	20,900	19,600	25,700
Recruiting & Hiring	-	41	-	200	-
<b>PERSONNEL</b>	<b>\$ 11,720,940</b>	<b>\$ 12,389,144</b>	<b>\$ 13,402,900</b>	<b>\$ 13,217,210</b>	<b>\$ 14,229,688</b>
Office Supplies	\$ 38,835	\$ 34,250	\$ 42,500	\$ 42,900	\$ 42,000
Apprehension & Jailing	861	791	1,400	1,400	1,400
Operating Supplies	195,000	204,732	169,600	169,100	179,000
EMS Supplies	-	32,882	30,000	30,000	35,000
Fuel	40,627	66,569	71,000	89,000	93,000
Emergency Generator Fuel	4,401	22,929	5,000	5,000	5,000
Treatment Chemicals	17,891	27,025	39,600	39,600	43,900
Emergency Management	-	-	-	-	5,000
Equipment Maintenance	85,958	102,811	135,600	145,100	162,500
Vehicle Maintenance	99,178	88,437	101,500	110,000	109,000
Building & Grounds Maintenance	65,674	78,054	88,700	88,700	94,600
Swimming Pool Maintenance	65,653	52,662	58,500	58,500	76,000
Drainage Maintenance	46,576	42,002	146,000	146,000	151,000
Street Maintenance	179,489	230,623	155,000	155,000	155,000
Traffic Control Maintenance	18,393	20,249	24,000	24,000	24,000
Postage & Shipping	66,137	78,654	44,300	35,700	46,300
Electric Service	217,299	232,842	263,000	256,900	268,000
Electric Service - Street Lighting	53,246	74,324	75,000	75,000	65,000
Natural Gas Service	16,473	20,349	31,200	23,900	28,400
Software licenses	-	-	6,000	5,000	-

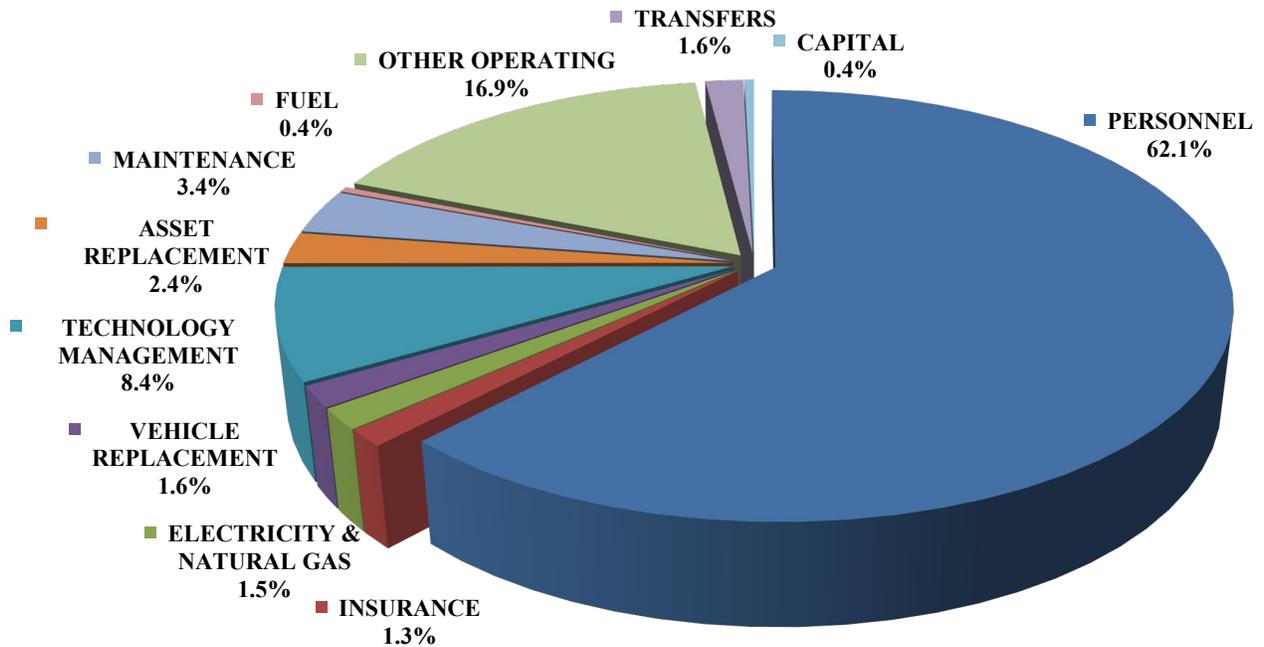
**GENERAL FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Consultants	54,035	91,946	35,000	48,700	35,000
Legal	160,501	168,445	211,000	200,000	205,000
Electric Services - Cameras	-	-	-	-	11,000
Equipment Lease/Rental	30,893	23,286	25,500	25,450	26,300
Professional Dues	27,606	23,952	37,950	36,450	39,650
Publications	15,394	19,151	22,600	18,800	20,500
Professional Development	74,093	118,767	192,150	189,000	226,000
Credit Card Fees	38,039	57,123	66,800	92,500	97,500
Other Contracted Services	1,035,816	1,175,041	1,403,400	1,371,500	1,443,400
Lobbyist	-	21,386	-	-	-
Instructor Fees	339,446	700,254	840,000	835,000	879,800
Youth Sports	-	32,500	100,000	104,000	126,500
General Liability Insurance	8,976	9,327	10,100	10,000	10,300
Errors & Omissions	16,496	18,301	22,200	22,000	23,000
Law Enforcement Liability	14,433	17,355	23,000	21,800	21,000
Crime Coverage Fidelity	3,124	3,124	3,200	3,200	3,300
Auto Liability	39,808	38,557	46,200	46,000	49,000
Auto Physical Damage	33,144	27,187	30,000	29,600	31,500
Underground Storage Liability	500	500	800	500	800
Real & Personal Property	104,910	110,125	121,500	124,300	141,200
Deductible	(290)	(815)	10,000	10,000	10,000
Property Taxes	1,758	-	-	-	-
Community Relations	22,277	102,448	313,700	259,400	382,400
Boards and Committees	5,039	4,023	5,000	5,000	5,000
Election Expense	-	40,016	30,000	-	40,000
Bad Debt Expense	145	939	200	200	200
Furniture & Equip < \$5000	1,751	3,307	2,000	8,700	-
Furniture & Fixtures	1,873	-	-	-	-
Automobiles	-	-	-	30,000	-
Other Equipment	171,992	10,178	115,300	112,400	13,000
Construction Costs	-	7,751	5,000	5,000	19,000
Other Construction Costs	70,895	157,471	85,200	58,000	61,000
Transfer to Capital Project Fund	-	300,000	-	-	-
Transfer to Capital Reserve Fund	-	4,500,000	-	4,200,000	-
Transfer to Vehicle Replacement Fund	365,355	343,000	350,000	350,000	367,000
Transfer to Technology Management Fund	1,496,400	1,761,200	1,734,100	1,734,100	1,927,300
Transfer to Asset Replacement Fund	576,100	539,300	443,300	443,300	545,800
Transfer to Employee Benefit Fund	33,700	35,000	35,000	35,000	60,000
Transfer to Human Resource Svcs Fund	249,900	252,000	250,000	250,000	230,000
Contingency	2,482	-	45,000	45,000	45,000
<b>OPERATING</b>	<b>\$ 6,208,281</b>	<b>\$ 12,122,334</b>	<b>\$ 8,103,100</b>	<b>\$ 12,225,700</b>	<b>\$ 8,680,550</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,929,221</b>	<b>\$ 24,511,478</b>	<b>\$ 21,506,000</b>	<b>\$ 25,442,910</b>	<b>\$ 22,910,238</b>

### 2023 GENERAL FUND REVENUE BY TYPE



### 2023 GENERAL FUND EXPENDITURES BY TYPE



**GENERAL FUND  
DETAIL STATEMENT OF REVENUES**

	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
Current Year Property Taxes	\$ 12,170,492	\$ 12,832,115	\$ 13,441,000	\$ 13,441,000	\$ 14,005,103
Prior Year Property Taxes	87,550	61,273	40,000	32,800	30,000
Penalty and Interest	49,619	53,640	45,000	60,500	45,000
<b>AD VALOREM TAXES</b>	<b>\$ 12,307,661</b>	<b>\$ 12,947,028</b>	<b>\$ 13,526,000</b>	<b>\$ 13,534,300</b>	<b>\$ 14,080,103</b>
Sales Tax	\$ 1,358,237	\$ 1,468,046	\$ 1,300,000	\$ 1,460,000	\$ 1,400,000
<b>SALES TAXES</b>	<b>\$ 1,358,237</b>	<b>\$ 1,468,046</b>	<b>\$ 1,300,000</b>	<b>\$ 1,460,000</b>	<b>\$ 1,400,000</b>
Electricity	\$ 546,875	\$ 545,437	\$ 545,000	\$ 543,100	\$ 545,000
Natural Gas	145,128	170,680	150,000	182,000	165,000
Telephone	77,813	62,086	70,000	45,000	45,000
Cable	138,573	136,492	135,000	138,700	135,000
Telephone-PEG Fees	-	19,940	20,000	-	-
<b>FRANCHISE TAXES</b>	<b>\$ 908,388</b>	<b>\$ 934,635</b>	<b>\$ 920,000</b>	<b>\$ 908,800</b>	<b>\$ 890,000</b>
Mixed Beverage Tax	\$ 8,382	\$ 12,191	\$ 10,000	\$ 12,700	\$ 11,000
<b>OTHER TAXES</b>	<b>\$ 8,382</b>	<b>\$ 12,191</b>	<b>\$ 10,000</b>	<b>\$ 12,700</b>	<b>\$ 11,000</b>
<b>TOTAL TAXES</b>	<b>\$ 14,582,667</b>	<b>\$ 15,361,899</b>	<b>\$ 15,756,000</b>	<b>\$ 15,915,800</b>	<b>\$ 16,381,103</b>
Building Permit	\$ 235,786	\$ 301,988	\$ 275,000	\$ 350,000	\$ 300,000
Plumbing Permit	84,515	102,968	90,000	150,000	110,000
HVAC Permit	56,270	52,825	55,000	75,000	70,000
Fence and Sidewalk Permit	45,718	66,616	50,000	65,000	65,000
Electrical Permit	59,461	78,174	60,000	130,000	100,000
Tree Disposition Fee	32,800	30,750	30,000	30,000	30,000
Low Impact Inspection Fee	18,500	58,192	20,000	40,000	40,000
Alarm Permit	49,320	50,130	50,000	50,000	50,000
Drainage Permit	6,635	10,655	7,000	20,000	10,000
Tree Removal Permit	350	500	500	500	500
Fire Sprinkler Permits	1,909	1,140	2,000	4,000	2,000
Pet Licenses	1,580	1,670	1,000	1,200	1,000
Alcoholic Beverage Permit	6,520	3,875	5,000	7,000	-
Contractor Permit	48,775	62,475	50,000	50,000	50,000
Row Work Permit	13	-	-	-	-
Row Use Permit	-	7,694	-	15,000	5,000
<b>PERMITS, LICENSES AND FEES</b>	<b>\$ 648,153</b>	<b>\$ 829,650</b>	<b>\$ 695,500</b>	<b>\$ 987,700</b>	<b>\$ 833,500</b>
Plan Checking Fee	\$ 105,774	\$ 139,327	\$ 125,000	\$ 225,000	\$ 150,000
ZPC & ZBA Fees	6,150	6,540	4,400	8,000	6,000
Building Standards Fee	600	300	300	1,500	1,500
Re-Inspection Fee	300	200	-	-	-
Plat Review Fee	950	1,370	1,200	1,000	800
Premature Work Fee	101,174	125,390	115,000	120,000	120,000
Ambulance Service - SSP	-	-	-	10,000	10,000
Ambulance Service	187,137	197,190	150,000	140,000	150,000
Child Safety	16,638	18,391	18,000	18,000	18,000
Alarm Monitoring	701,335	707,288	745,000	718,000	725,000
Other Fees and Permits	21,240	20,185	20,000	22,000	20,000
Senior Services Classes	30,855	70,262	55,000	64,000	70,000
Senior Services Community Relations	-	402	2,000	3,145	3,000
Rentals - Community Building	21,809	22,941	34,000	34,000	34,000
Memberships - Recreation Center	123,649	166,283	175,200	180,650	174,000
Day Pass - Recreation Center	23,606	24,964	21,100	24,850	22,400
Aquatic Class Fees - Recreation Center	368,829	758,107	672,000	821,800	740,000

**GENERAL FUND****DETAIL STATEMENT OF REVENUES**

	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
Special Permit Fees - Recreation Center	15,542	30,994	36,000	47,500	43,000
Rentals - Recreation Center	6	-	1,500	1,500	1,400
Pool Rental - Recreation Center	-	-	1,500	-	-
Recreation Center - Special Events	-	170	6,000	5,500	4,900
Judson Deck Rental	-	-	500	240	220
Memberships - Colonial Park	49,432	143,253	150,700	183,300	190,000
Day Pass - Colonial Park	30,975	58,674	43,200	55,200	49,700
Colonial Park - Special Events	800	2,610	500	1,950	1,760
Pool Rental - Colonial Park	240	42,372	40,200	67,300	55,000
Pavilion Rental - Colonial Park	3,900	18,895	12,200	19,300	17,400
Concessions - Colonial Park	1,796	790	2,000	4,400	3,960
Special Permit Fees - Colonial Park	(2,521)	31,461	8,500	8,700	7,900
Miscellaneous - Cultural & Recreational	143,186	447,282	447,500	465,500	419,000
<b>CHARGES FOR SERVICES</b>	<b>\$ 1,953,402</b>	<b>\$ 3,035,642</b>	<b>\$ 2,888,500</b>	<b>\$ 3,252,335</b>	<b>\$ 3,038,940</b>
Municipal Court Fines	\$ 103,363	\$ 104,806	\$ 125,000	\$ 204,000	\$ 200,000
Local Traffic Fines	2,142	4,297	3,000	6,500	4,000
Child Safety Fine	425	1,825	2,000	1,800	1,500
False Alarm Fee	4,350	1,450	1,000	1,500	1,000
Pet Impoundment	300	1,370	1,000	1,000	1,000
<b>FINES AND FORFEITURES</b>	<b>\$ 110,579</b>	<b>\$ 113,748</b>	<b>\$ 132,000</b>	<b>\$ 214,800</b>	<b>\$ 207,500</b>
Earnings on Investments	\$ 114,412	\$ 7,338	\$ 12,000	\$ 97,800	\$ 144,300
Gain/Loss on Investment	(11,755)	(656)	-	-	-
<b>EARNINGS ON INVESTMENTS</b>	<b>\$ 102,657</b>	<b>\$ 6,682</b>	<b>\$ 12,000</b>	<b>\$ 97,800</b>	<b>\$ 144,300</b>
Federal Grant	\$ 914,121	\$ 17,693	\$ 20,000	\$ 20,000	\$ 20,000
FEMA Reimbursement	23,975	104,348	-	-	-
Southside Place	272,017	270,555	270,000	413,000	389,400
SETRAC	-	8,490	-	-	-
Sale of City Property-Non-Capitalized	585	-	-	-	-
Research & Copies	306	515	500	500	500
Auto Decals	140	188	200	175	200
Donations	-	-	-	-	20,000
NSF Checks	360	105	-	-	-
Cash Over/Short	20	(7,705)	-	-	-
Miscellaneous	22,005	26,477	15,000	25,000	20,000
Cyclone Cycles	57,821	6,382	-	-	-
Goode Company	27,824	87,055	88,500	88,500	59,040
Rental Property Income	21,170	98,456	60,000	105,000	70,800
<b>OTHER REVENUE</b>	<b>\$ 1,340,343</b>	<b>\$ 612,558</b>	<b>\$ 454,200</b>	<b>\$ 652,175</b>	<b>\$ 579,940</b>
Transfer from Transportation Improvement Fund	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Transfer from Water & Sewer Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer from Solid Waste Fund	310,000	310,000	310,000	310,000	310,000
Transfer from Human Resource Svcs Fund	80,691	167,202	177,400	88,200	176,800
<b>TRANSFERS IN</b>	<b>\$ 1,740,691</b>	<b>\$ 1,727,202</b>	<b>\$ 1,737,400</b>	<b>\$ 1,648,200</b>	<b>\$ 1,736,800</b>
<b>TOTAL REVENUE</b>	<b>\$ 20,478,492</b>	<b>\$ 21,687,382</b>	<b>\$ 21,675,600</b>	<b>\$ 22,768,810</b>	<b>\$ 22,922,083</b>

## 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.

<b>City Secretary Work Load Indicators</b>				
<b>Indicators</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Projected</b>
Number of City Council Agenda Packets Processed	35	40	32	35
Number of Legal Notices Posted	36	42	40	40
Number of Ordinances Codified	10	6	8	10
Number of Elections	0	1	0	1
Number of Public Information Requests	150	185	125	150
Number of Board Commission Applications	N/A	96	N/A	100
Sets of Meeting Minutes transcribed and approved	33	40	32	35
<b>Human Resources Work Load Indicators</b>				
<b>Indicators</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Projected</b>
Applications Received	400	1108	850	750
Employee Biometric Attendance	106	100	100	100
% of employees participating in Wellness Program	99%	99%	99%	99%
Full-Time Recruitments	19	27	25	20
Part-time Recruitments/Seasonal	10	13	18	16
Personnel Action Forms Processed	356	342	475	450
Worker's Compensation Claims	5	5	4	4
Total Number of FTEs	128	130	131	131

## ADMINISTRATION DEPARTMENT DIVISIONS

**Administration** – The City Manager, City Secretary, Communications, 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. (2023 Budget \$1,510,800)

**City Council** – Costs directly associated with the City Council; including council salaries, legal fees and election expenditures. (2023 Budget \$384,550)

## **ADMINISTRATION DEPARTMENT 2023 GOALS**

### **City Secretary**

- Decrease records inventory stored at SafeSite.

### **Communications**

- Hire a full-time communication specialist
- Begin planning the City's Centennial Celebration
- Continue to enhance the City's communication and community engagement efforts

### **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 – 8 (2022 authorized full-time employees – 7)
- Community Relations – \$92,000 (2022 budget – \$123,200)
- Total Budget – \$1,895,350 (2022 Total Budget – \$1,820,250)

**ADMINISTRATION DEPARTMENT**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<i>Administration</i>					
Personnel	\$ 834,228	\$ 984,421	\$ 1,005,500	\$ 1,001,900	\$ 1,106,500
Operating	242,818	276,000	517,700	488,100	404,300
Capital	-	-	2,000	-	-
<b>Total</b>	<b>\$ 1,077,046</b>	<b>\$ 1,260,421</b>	<b>\$ 1,525,200</b>	<b>\$ 1,490,000</b>	<b>\$ 1,510,800</b>
<i>Council</i>					
Personnel	\$ 2,529	\$ 10,307	\$ 15,550	\$ 15,550	\$ 15,550
Operating	198,873	283,042	279,500	231,500	369,000
<b>Total</b>	<b>\$ 201,403</b>	<b>\$ 293,349</b>	<b>\$ 295,050</b>	<b>\$ 247,050</b>	<b>\$ 384,550</b>
<b>Total Department</b>	<b>\$ 1,278,449</b>	<b>\$ 1,553,770</b>	<b>\$ 1,820,250</b>	<b>\$ 1,737,050</b>	<b>\$ 1,895,350</b>

**Administration Department Staffing Schedule**

<b>POSITION</b>	<b>GRADE</b>	<b>2022</b>	<b>2023</b>	<b>SALARY RANGE</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<i>Administration</i>					
City Manager	Unclassified	1	1	Determined by Council	
HR Director	12	1	1	\$ 118,450	\$ 183,598
City Secretary	12	1	1	\$ 118,450	\$ 183,598
Assistant to the City Manager	7	1	1	\$ 61,069	\$ 88,550
Communications Coordinator	7	1	1	\$ 61,069	\$ 88,550
Communications Specialist*	5	0	1	\$ 50,470	\$ 73,182
Executive Assistant	5	1	1	\$ 50,470	\$ 73,182
HR Generalist	5	1	1	\$ 50,470	\$ 73,182
<b>Total Administration Department</b>		<b>7</b>	<b>8</b>		

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

**ADMINISTRATION DEPARTMENT**

**Administration Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 611,369	\$ 724,430	\$ 733,500	\$ 731,700	\$ 805,900
Part-Time Wages	-	6,743	15,000	12,000	15,000
Overtime	2,913	1,259	2,500	1,500	3,900
Longevity	2,605	3,050	3,500	3,500	3,500
Health & Dental	43,700	52,515	59,400	58,000	73,600
TMRS	83,436	98,176	100,100	99,900	107,500
FICA	43,259	52,441	55,200	58,400	60,000
Workers Compensation	1,643	1,043	1,000	1,000	1,000
Allowances	20,455	21,830	22,200	22,200	22,200
Other Benefits	2,002	3,092	3,200	3,200	3,300
HSA Contribution	9,450	6,800	8,500	8,500	8,500
Employee Relations	13,397	13,043	1,400	2,000	2,100
<b>PERSONNEL</b>	<b>\$ 834,228</b>	<b>\$ 984,421</b>	<b>\$ 1,005,500</b>	<b>\$ 1,001,900</b>	<b>\$ 1,106,500</b>
Office Supplies	\$ 8,021	\$ 9,376	\$ 13,300	\$ 13,000	\$ 13,000
Postage & Shipping	31,325	28,078	18,000	18,000	20,000
Software Licenses	-	-	6,000	5,000	-
Legal	2,485	-	-	-	-
Equipment Lease/Rental	4,528	5,318	7,100	6,000	5,900
Professional Dues	4,487	4,542	7,000	7,000	8,200
Publications	1,007	1,209	1,000	1,500	1,000
Professional Development	20,366	20,908	27,000	23,000	30,700
Other Contracted Services	30,352	24,101	31,500	31,000	22,000
Community Relations	464	38,169	123,200	100,000	92,000
Transfer to Technology Management Fund	137,300	144,300	238,600	238,600	166,500
Contingency	2,482	-	45,000	45,000	45,000
<b>OPERATING</b>	<b>\$ 242,818</b>	<b>\$ 276,000</b>	<b>\$ 517,700</b>	<b>\$ 488,100</b>	<b>\$ 404,300</b>
Furniture & Equip <\$5000	-	-	2,000	-	-
<b>CAPITAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ADMINISTRATION DIVISION TOTAL</b>	<b>\$ 1,077,046</b>	<b>\$ 1,260,421</b>	<b>\$ 1,525,200</b>	<b>\$ 1,490,000</b>	<b>\$ 1,510,800</b>

**ADMINISTRATION DEPARTMENT**

**City Council Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Part-Time Wages	\$ 2,345	\$ 9,563	\$ 14,400	\$ 14,400	\$ 14,400
FICA	179	732	1,100	1,100	1,100
Workers Compensation	5	13	50	50	50
<b>PERSONNEL</b>	<b>\$ 2,529</b>	<b>\$ 10,307</b>	<b>\$ 15,550</b>	<b>\$ 15,550</b>	<b>\$ 15,550</b>
Office Supplies	\$ -	\$ 61	\$ 1,000	\$ 1,000	\$ 1,000
Consultants	25,620	33,571	-	-	-
Legal	158,016	168,445	211,000	200,000	205,000
Professional Dues	6,552	4,380	7,000	7,000	7,000
Publications	5,672	4,561	15,000	10,000	12,000
Professional Development	40	3,160	11,000	9,000	11,000
Lobbyist	-	21,386	-	-	-
Community Relations	2,974	7,462	4,500	4,500	93,000
Election Expense	-	40,016	30,000	-	40,000
<b>OPERATING</b>	<b>\$ 198,873</b>	<b>\$ 283,042</b>	<b>\$ 279,500</b>	<b>\$ 231,500</b>	<b>\$ 369,000</b>
<b>CITY COUNCIL DIVISION TOTAL</b>	<b>\$ 201,403</b>	<b>\$ 293,349</b>	<b>\$ 295,050</b>	<b>\$ 247,050</b>	<b>\$ 384,550</b>

## FINANCE DEPARTMENT

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

<b>Finance Work Load Indicators</b>				
<b>Indicators</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Projected</b>
Number of accounts payable invoices	5,651	5377	5700	5700
Number of purchase orders issued	313	285	285	290
% of EFT payments processed for accounts	56%	48%	50%	55%
Number of bond issuances managed	5	6	6	7
Value of bond issuances managed	\$50.0M	\$49.1M	\$43.5M	\$85.7M
<b>Court Work Load Indicators</b>				
<b>Indicators</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Projected</b>
Number of citations filed	1,257	2121	4500	4600
Number of tickets disposed	1,548	898	3497	3750
Number of warrants issued	287	508	281	1000
Number of warrants cleared	345	189	245	350

### FINANCE DEPARTMENT DIVISIONS

**Finance** – Provides the traditional accounting, accounts payable, payroll, cash management, and financial reporting functions. (2023 Budget – \$1,156,700)

**Municipal Court** – Administers the city’s municipal court. (2023 Budget – \$380,850)

**City-Wide** – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a reasonable way. (2023 Budget – \$545,800)

### FINANCE DEPARTMENT 2023 GOALS

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

### FINANCE DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 6 (2022 authorized full-time employees – 6)
- Total Budget – \$2,083,350 (2022 Total Budget – \$1,889,900)

**FINANCE DEPARTMENT**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<i>Finance</i>					
Personnel	\$ 432,357	\$ 462,774	\$ 539,800	\$ 492,675	\$ 586,600
Operating	431,204	488,323	523,950	537,850	570,100
<b>Total</b>	<b>\$ 865,434</b>	<b>\$ 951,097</b>	<b>\$ 1,063,750</b>	<b>\$ 1,030,525</b>	<b>\$ 1,156,700</b>
<i>Municipal Court</i>					
Personnel	\$ 257,596	\$ 267,727	\$ 286,300	\$ 278,500	\$ 366,200
Operating	8,482	9,020	12,850	10,200	14,650
<b>Total</b>	<b>\$ 266,078</b>	<b>\$ 276,747</b>	<b>\$ 299,150</b>	<b>\$ 288,700</b>	<b>\$ 380,850</b>
<i>City-Wide Charges</i>					
Operating	\$ 468,771	\$ 495,432	\$ 527,000	\$ 533,850	\$ 545,800
<b>Total</b>	<b>\$ 468,771</b>	<b>\$ 495,432</b>	<b>\$ 527,000</b>	<b>\$ 533,850</b>	<b>\$ 545,800</b>
<b>Total Department</b>	<b>\$ 1,600,284</b>	<b>\$ 1,723,276</b>	<b>\$ 1,889,900</b>	<b>\$ 1,853,075</b>	<b>\$ 2,083,350</b>

**Finance Department Staffing Schedule**

<b>POSITION</b>	<b>GRADE</b>	<b>2022</b>	<b>2023</b>	<b>SALARY RANGE</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<i>Finance</i>					
<i>Accounting</i>					
Finance Director	12	1	1	\$ 118,450	\$ 183,598
Finance Manager	10	1	1	\$ 93,730	\$ 135,909
Fiscal Services Officer	7	1	1	\$ 61,069	\$ 88,550
Financial Analyst	7	1	0	\$ 61,069	\$ 88,550
Sr. Accountant	6	0	1	\$ 55,517	\$ 80,500
<i>Municipal Court</i>					
Municipal Court Clerk	6	1	1	\$ 55,517	\$ 80,500
Deputy Court Clerk/ Accounting Specialist	5	0	1	\$ 50,470	\$ 73,182
Accounting Specialist-AP	4	1	0	\$ 43,870	\$ 63,611
<b>Total Finance Department</b>		<b>6</b>	<b>6</b>		

**FINANCE DEPARTMENT**

**Finance Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 302,762	\$ 336,002	\$ 380,700	\$ 365,400	\$ 419,100
Part-Time Wages	21,949	9,699	19,500	-	19,500
Overtime	208	-	-	-	-
Longevity	520	588	900	375	700
Health & Dental	35,455	33,405	42,300	39,100	46,800
TMRS	40,277	44,687	50,900	48,800	54,800
FICA	24,260	25,916	30,200	27,000	31,800
Workers Compensation	937	491	500	500	500
Allowances	3,619	5,311	5,600	4,900	5,600
Other Benefits	1,011	1,348	1,700	1,600	1,800
HSA Contribution	1,050	2,450	4,000	2,500	2,500
Employee Relations	309	2,878	3,500	2,500	3,500
<b>PERSONNEL</b>	<b>\$ 432,357</b>	<b>\$ 462,774</b>	<b>\$ 539,800</b>	<b>\$ 492,675</b>	<b>\$ 586,600</b>
Office Supplies	\$ 8,238	\$ 6,519	\$ 6,000	\$ 7,000	\$ 6,000
Operating Supplies	-	809	-	-	-
Equipment Maintenance	-	210	500	200	500
Postage & Shipping	1,043	2,320	1,300	1,200	1,300
Consultants	-	28,563	-	13,700	-
Equipment Lease/Rental	4,887	2,120	2,500	2,750	3,100
Professional Dues	1,910	1,631	1,900	1,200	1,300
Publications	2,081	1,692	2,500	2,500	3,700
Professional Development	3,489	4,017	8,750	8,800	15,200
Other Contracted Services	266,256	291,442	340,000	340,000	352,000
Transfer to Technology Management Fund	143,300	149,000	160,500	160,500	187,000
<b>OPERATING</b>	<b>\$ 431,204</b>	<b>\$ 488,323</b>	<b>\$ 523,950</b>	<b>\$ 537,850</b>	<b>\$ 570,100</b>
Furniture & Fixtures	\$ 1,873	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL</b>	<b>\$ 1,873</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FINANCE DIVISION TOTAL</b>	<b>\$ 865,434</b>	<b>\$ 951,097</b>	<b>\$ 1,063,750</b>	<b>\$ 1,030,525</b>	<b>\$ 1,156,700</b>

**FINANCE DEPARTMENT**

**Municipal Court Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 133,573	\$ 134,347	\$ 137,900	\$ 135,000	\$ 204,900
Part-Time Wages	58,901	66,426	74,100	69,100	74,200
Overtime	4,498	5,596	8,000	8,900	8,000
Longevity	3,040	3,160	3,300	3,300	1,900
Health & Dental	17,717	19,442	22,000	21,500	24,700
TMRS	18,561	18,717	19,600	19,300	27,800
FICA	14,649	15,110	16,400	15,400	21,200
Workers Compensation	516	286	300	300	300
Other Benefits	516	645	700	700	700
HSA Contribution	5,625	4,000	4,000	5,000	2,500
<b>PERSONNEL</b>	<b>\$ 257,596</b>	<b>\$ 267,727</b>	<b>\$ 286,300</b>	<b>\$ 278,500</b>	<b>\$ 366,200</b>
Office Supplies	\$ 2,089	\$ 2,572	\$ 2,000	\$ 2,100	\$ 2,100
Postage & Shipping	844	559	1,000	1,000	1,000
Professional Dues	505	1,112	750	600	750
Publications	-	401	600	-	800
Professional Development	1,370	1,000	4,000	3,000	6,000
Credit Card Fees	382	284	500	-	-
Other Contracted Services	3,292	3,092	4,000	3,500	4,000
<b>OPERATING</b>	<b>\$ 8,482</b>	<b>\$ 9,020</b>	<b>\$ 12,850</b>	<b>\$ 10,200</b>	<b>\$ 14,650</b>
<b>MUNICIPAL COURT DIVISION TOTAL</b>	<b>\$ 266,078</b>	<b>\$ 276,747</b>	<b>\$ 299,150</b>	<b>\$ 288,700</b>	<b>\$ 380,850</b>

**FINANCE DEPARTMENT**

**City-Wide Division Budget Detail by Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Retiree Benefits	\$ 94,400	\$ 98,300	\$ 98,800	\$ 98,800	\$ 84,500
Other Benefits	-	-	-	-	-
HSA Contribution	6,625	5,250	6,000	5,750	7,000
Buildings & Grounds Maintenance	-	1,375	-	-	-
Electric Service	91,770	100,484	100,000	106,000	106,000
Electric Service - Street Lighting	53,246	74,324	75,000	75,000	65,000
Natural Gas Service	2,305	2,289	3,000	2,500	3,000
Electric Services - Cameras	-	-	-	-	11,000
Other Contracted Services	11,855	6,163	-	-	-
General Liability Insurance	8,976	9,327	10,100	10,000	10,300
Errors & Omissions	16,496	18,301	22,200	22,000	23,000
Crime Coverage Fidelity	3,124	3,124	3,200	3,200	3,300
Auto Liability	39,808	38,557	46,200	46,000	49,000
Auto Physical Damage	33,144	27,187	30,000	29,600	31,500
Underground Storage Liability	500	500	800	500	800
Real & Personal Property	104,910	110,125	121,500	124,300	141,200
Deductible	(290)	(815)	10,000	10,000	10,000
Property Taxes	1,758	-	-	-	-
Bad Debt Expense	145	939	200	200	200
<b>CITY-WIDE DIVISION TOTAL</b>	<b>\$ 468,771</b>	<b>\$ 495,432</b>	<b>\$ 527,000</b>	<b>\$ 533,850</b>	<b>\$ 545,800</b>

## 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.

<b>Police Work Load Indicators</b>				
<b>Indicators</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Projected</b>
<b>Response Times</b>				
<i>On Scene</i>	4:16	3:58	4:19	4:19
<i>Complete</i>	18:31	21:59	19:26	19:26
Incident/Supplement Reports	707	641	621	656
House Watches	550	959	863	790
<b>Phone Calls</b>				
<i>Incoming/Outgoing 911</i>	49,390	56,495	46,934	50,850
<i>Non-Emergency Incoming</i>	18,915	16,978	9,970	15,288
<i>Non-Emergency Outgoing</i>	19,598	22,481	20,223	20,767
<i>Number of Direct Link Subscribers</i>	10,877	17,036	16,471	14,795
Number of Enhanced Sign-ups	199	136	123	153
Number of Enhanced Sign-ups	41	37	1	0
<b>Property Evidence and Submissions</b>				
<i>Cases with Submission</i>	190	155	292	212
<i>Tagged Items</i>	684	650	967	767
<b>Animal Control</b>				
Number of Barking Dog Complaints	4	39	36	26
Number of Dog at Large Reports	27	147	148	107

### POLICE DEPARTMENT DIVISIONS

**Patrol** – Provides patrol, enforcement and investigative services. (2023 Budget – \$5,004,800)

**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. (2023 Budget – \$1,031,300)

### POLICE DEPARTMENT 2023 GOALS

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

### POLICE DEPARTMENT BUDGET HIGHLIGHTS

- Authorized full-time employees – 39 (2022 authorized full-time employees – 39)
- Total Budget – \$6,036,100 (2022 Total Budget – \$5,560,750)

**POLICE DEPARTMENT**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<i>Patrol</i>					
Personnel	\$ 3,130,692	\$ 3,161,026	\$ 3,459,200	\$ 3,654,700	\$ 3,725,300
Operating	867,311	954,092	1,098,000	1,117,600	1,279,500
Capital	27,716	2,880	-	-	-
<b>Total</b>	<b>\$ 4,025,719</b>	<b>\$ 4,117,998</b>	<b>\$ 4,557,200</b>	<b>\$ 4,772,300</b>	<b>\$ 5,004,800</b>
<i>Support Services</i>					
Personnel	\$ 711,784	\$ 862,059	\$ 998,050	\$ 978,300	\$ 1,011,700
Operating	58	891	5,500	3,000	19,600
<b>Total</b>	<b>\$ 711,842</b>	<b>\$ 862,950</b>	<b>\$ 1,003,550</b>	<b>\$ 981,300</b>	<b>\$ 1,031,300</b>
<b>Total Department</b>	<b>\$ 4,737,561</b>	<b>\$ 4,980,948</b>	<b>\$ 5,560,750</b>	<b>\$ 5,753,600</b>	<b>\$ 6,036,100</b>

**Police Department Staffing Schedule**

<b>POSITION</b>	<b>GRADE</b>	<b>2022</b>	<b>2023</b>	<b>SALARY RANGE</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<i>Police Department</i>					
<i>Patrol</i>					
Police Chief	13	1	1	\$ 136,218	\$ 211,137
Police Lieutenant	P3	2	2	\$ 100,443	\$ 131,061
Police Sergeant	P2	5	5	\$ 83,429	\$ 108,846
Police Officer	P1	18	18	\$ 69,514	\$ 90,709
Community Resource Officer	P1	1	1	\$ 69,514	\$ 90,709
<i>Support Services</i>					
Animal Control & Parking					
Enforcement Officer	4	1	1	\$ 43,870	\$ 63,611
Administrative Assistant-PD	4	1	1	\$ 43,870	\$ 63,611
Emergency Telecommunications					
Operator	4	9	9	\$ 43,870	\$ 63,611
Direct Link Coordinator	2	1	1	\$ 36,256	\$ 52,530
<b>Total Police Department</b>		<b>39</b>	<b>39</b>		

**POLICE DEPARTMENT**

**Patrol Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 2,016,890	\$ 2,095,244	\$ 2,306,400	\$ 2,382,500	\$ 2,496,200
Overtime	303,448	272,473	250,000	337,300	270,000
Longevity	11,996	12,123	13,600	13,500	13,500
Health & Dental	231,779	228,241	283,700	287,400	296,800
TMRS	306,516	312,177	339,500	360,000	359,900
FICA	171,262	174,316	189,500	202,000	204,400
Workers Compensation	54,607	31,303	34,300	35,600	42,900
Allowances	7,488	6,817	8,600	6,800	6,800
Other Benefits	9,503	12,507	14,100	13,700	14,800
HSA Contribution	15,900	13,350	16,000	12,500	14,000
Employee Relations	1,302	2,434	3,500	3,400	6,000
Recruiting & Hiring	-	41	-	-	-
<b>PERSONNEL</b>	<b>\$ 3,130,692</b>	<b>\$ 3,161,026</b>	<b>\$ 3,459,200</b>	<b>\$ 3,654,700</b>	<b>\$ 3,725,300</b>
Office Supplies	\$ 10,373	\$ 6,806	\$ 8,600	\$ 8,600	\$ 8,600
Apprehension & Jailing	861	791	1,400	1,400	1,400
Operating Supplies	60,327	49,813	45,000	45,000	42,000
Fuel	23,027	38,759	40,000	49,000	52,000
Equipment Maintenance	1,128	99	2,300	13,800	13,800
Vehicle Maintenance	29,499	26,861	25,000	35,000	30,000
Postage & Shipping	894	954	10,000	2,000	10,000
Consultants	6,411	6,091	-	-	-
Equipment Lease/Rental	6,560	4,289	4,700	5,000	4,600
Professional Dues	2,222	1,671	3,500	3,500	2,400
Publications	3,863	7,190	-	-	-
Professional Development	7,372	23,973	36,500	45,000	47,500
Other Contracted Services	1,903	17,596	75,500	75,000	56,800
Law Enforcement Liability	14,433	17,355	23,000	21,800	21,000
Community Relations	7,937	29,344	40,000	30,000	40,000
Transfer to Asset Replacement Fund	-	10,500	10,500	10,500	10,500
Transfer to Vehicle Replacement Fund	108,500	121,000	118,000	118,000	129,000
Transfer to Technology Management Fund	582,000	591,000	654,000	654,000	809,900
<b>OPERATING</b>	<b>\$ 867,311</b>	<b>\$ 954,092</b>	<b>\$ 1,098,000</b>	<b>\$ 1,117,600</b>	<b>\$ 1,279,500</b>
Other Equipment	\$ 27,716	\$ 2,880	\$ -	\$ -	\$ -
<b>CAPITAL</b>	<b>\$ 27,716</b>	<b>\$ 2,880</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PATROL DIVISION TOTAL</b>	<b>\$ 4,025,719</b>	<b>\$ 4,117,998</b>	<b>\$ 4,557,200</b>	<b>\$ 4,772,300</b>	<b>\$ 5,004,800</b>

**POLICE DEPARTMENT**

**Support Services Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 449,871	\$ 557,673	\$ 642,300	\$ 639,500	\$ 658,600
Overtime	88,576	93,828	85,000	96,200	85,000
Longevity	4,670	5,281	6,000	5,800	5,800
Health & Dental	53,659	64,917	104,200	76,600	102,000
TMRS	71,209	85,955	96,400	97,400	96,500
FICA	40,862	49,431	54,700	56,000	55,900
Workers Compensation	1,360	866	1,000	1,000	900
Allowances	-	-	900	-	900
Other Benefits	1,578	2,608	3,050	2,800	3,100
HSA Contribution	-	1,500	4,500	3,000	3,000
<b>PERSONNEL</b>	<b>\$ 711,784</b>	<b>\$ 862,059</b>	<b>\$ 998,050</b>	<b>\$ 978,300</b>	<b>\$ 1,011,700</b>
Professional Dues	\$ -	\$ -	\$ -	\$ -	\$ 100
Professional Development	58	891	3,000	3,000	6,800
Operating Supplies	-	-	2,500	-	8,500
Other Contracted Services	-	-	-	-	4,200
<b>OPERATING</b>	<b>\$ 58</b>	<b>\$ 891</b>	<b>\$ 5,500</b>	<b>\$ 3,000</b>	<b>\$ 19,600</b>
<b>SUPPORT SERVICES DIVISION TOTAL</b>	<b>\$ 711,842</b>	<b>\$ 862,950</b>	<b>\$ 1,003,550</b>	<b>\$ 981,300</b>	<b>\$ 1,031,300</b>

## FIRE DEPARTMENT

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

Fire Work Load Indicators				
Indicators	2020 Actual	2021 Actual	2022 Estimated	2023 Projected
Total Responses	1,171	1475	1,400	1,400
Medic Calls	706	804	750	750
Engine Calls	701	931	850	800
Response Time Average - Emergency & Non-Emergency Response (WU, SSP, B)	5:01	5:75	5:32	5:30
Turn-Out Time Average - - Emergency & Non-Emergency Response (WU, SSP, B)	1:33	1:47	1:44	1:30
Fire Code Inspections performed	63	146	120	75
Mutual Aid provided to Bellaire	106	215	200	180
Mutual Aid received from Bellaire	13	49	30	30
Total EMS Transports	344	395	350	350
Southside Place 911 EMS Calls	93	88	85	85
Average Annual Required Training Hours	128	128	128	128

### FIRE DEPARTMENT DIVISIONS

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

### FIRE DEPARTMENT 2023 GOALS

- Provide the highest possible level of public safety by delivering services that meet or exceed our community’s expectations and are fiscally responsible.
- Provide the highest quality of emergency services by acquiring and maintaining the apparatus and equipment necessary to meet our community’s needs, keep our members safe, and be fiscally responsible.
- Provide excellent 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 strategic and succession planning through employee development by providing management and leadership training to prepare future leaders.
- 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 (2022 authorized full-time employees – 23)
- Total Budget – \$4,128,600 (2022 Total Budget – \$3,952,300)

**FIRE DEPARTMENT**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<i>Fire</i>					
Personnel	\$ 3,041,823	\$ 3,078,400	\$ 3,218,400	\$ 3,123,700	\$ 3,317,200
Operating	614,796	625,556	701,600	703,400	798,400
Capital	53,818	16,746	32,300	32,000	13,000
<b>Total</b>	<b>\$ 3,710,437</b>	<b>\$ 3,720,701</b>	<b>\$ 3,952,300</b>	<b>\$ 3,859,100</b>	<b>\$ 4,128,600</b>
<b>Total Department</b>	<b>\$ 3,710,437</b>	<b>\$ 3,720,701</b>	<b>\$ 3,952,300</b>	<b>\$ 3,859,100</b>	<b>\$ 4,128,600</b>

**Fire Department Staffing Schedule**

<b>POSITION</b>	<b>GRADE</b>	<b>2022</b>		<b>2023</b>		<b>SALARY RANGE</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<i>Fire Department</i>							
Fire Chief	13	1	1	\$ 136,218	\$ 211,137		
Fire Marshal / Assistant Chief	11	1	1	\$ 107,790	\$ 156,295		
Fire Captain	F4	3	3	\$ 95,275	\$ 124,296		
Fire Lieutenant	F3	3	3	\$ 80,475	\$ 105,004		
Firefighter / Paramedic	F2	15	15	\$ 61,790	\$ 80,613		
<b>Total Fire Department</b>		<b>23</b>	<b>23</b>				

**FIRE DEPARTMENT**

**Fire Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 2,028,076	\$ 2,077,968	\$ 2,143,500	\$ 2,035,300	\$ 2,223,200
Overtime	178,549	210,761	220,000	259,100	195,000
Longevity	12,488	12,618	13,500	12,500	12,400
Health & Dental	249,389	223,857	256,700	254,300	280,200
TMRS	291,750	302,153	313,300	302,300	322,700
FICA	162,885	169,857	176,900	167,800	185,300
Workers Compensation	55,180	32,202	29,900	32,200	37,900
Allowances	8,658	8,732	8,900	8,000	7,700
Other Benefits	9,036	11,550	12,200	11,500	12,800
HSA Contribution	45,150	25,600	40,000	37,000	36,500
Employee Relations	662	3,101	3,500	3,500	3,500
Recruiting & Hiring	-	-	-	200	-
<b>PERSONNEL</b>	<b>\$ 3,041,823</b>	<b>\$ 3,078,400</b>	<b>\$ 3,218,400</b>	<b>\$ 3,123,700</b>	<b>\$ 3,317,200</b>
Office Supplies	\$ 2,196	\$ 2,911	\$ 3,000	\$ 3,000	\$ 3,000
Operating Supplies	61,639	30,214	33,000	33,000	36,700
EMS Supplies	-	32,882	30,000	30,000	35,000
Fuel	5,041	10,019	10,000	12,000	14,000
Emergency Management	-	-	-	-	5,000
Equipment Maintenance	11,216	17,230	28,200	28,000	31,100
Vehicle Maintenance	40,931	31,082	45,000	45,000	45,000
Postage & Shipping	320	288	500	500	500
Professional Dues	4,876	4,885	6,500	6,500	6,600
Publications	1,521	1,395	2,000	2,000	1,500
Professional Development	28,825	39,597	44,500	44,500	50,500
Other Contracted Services	28,832	33,319	43,100	43,100	43,200
Community Relations	3,500	4,233	5,000	5,000	7,000
Transfer to Vehicle Replacement Fund	167,000	145,000	144,000	144,000	143,000
Transfer to Technology Management Fund	231,400	239,600	263,300	263,300	289,300
Transfer to Asset Replacement Fund	27,500	32,900	43,500	43,500	87,000
<b>OPERATING</b>	<b>\$ 614,796</b>	<b>\$ 625,556</b>	<b>\$ 701,600</b>	<b>\$ 703,400</b>	<b>\$ 798,400</b>
Furniture & Equip <\$5000	\$ 673	\$ 3,150	\$ -	\$ -	\$ -
Other Equipment	43,245	5,393	32,300	32,000	13,000
Other Construction Costs	9,900	8,203	-	-	-
<b>CAPITAL</b>	<b>\$ 53,818</b>	<b>\$ 16,746</b>	<b>\$ 32,300</b>	<b>\$ 32,000</b>	<b>\$ 13,000</b>
<b>FIRE DIVISION TOTAL</b>	<b>\$ 3,710,437</b>	<b>\$ 3,720,701</b>	<b>\$ 3,952,300</b>	<b>\$ 3,859,100</b>	<b>\$ 4,128,600</b>

## PUBLIC WORKS DEPARTMENT

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

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

### PUBLIC WORKS DEPARTMENT DIVISIONS

**Administration** – Provides management and leadership for the entire Department and is responsible for customer service, emergency management, contract administration, personnel management, public education and managing the City’s Capital Improvement Program. (2023 Budget – \$719,400)

Public Works Administration Work Load Indicators				
Indicators	2020 Actual	2021 Actual	2022 Estimated	2023 Projected
Number of Community Improvement Projects (CIP) Managed	21	30	20	20
Value of Community Improvement Projects (CIP) Managed	\$35 million	\$30 million	\$33 million	\$33 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. (2023 Budget – \$870,100)

Public Works Community Development Work Load Indicators				
Indicators	2020 Actual	2021 Actual	2022 Estimated	2023 Projected
Number of Inspections performed	7,258	7,834	7,800	8,100
Number of Inspections-Southside Place	460	507	500	500
Number of Permits issued	3,137	3,843	8,800	3,900

**Streets & Drainage** – Maintains the City’s streets, sidewalks, and storm water drainage systems.  
(2023 Budget – \$569,500)

<b>Public Works Streets and Drainage Work Load Indicators</b>				
<b>Indicators</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Projected</b>
Storm Sewer Video Inspection performed (linear feet)	30,067'	20,000'	20,000'	30,000'

**Facilities Management** – Maintains and oversees the City’s buildings and related equipment.  
(2023 Budget – \$1,086,100)

<b>Public Works Facilities Work Load Indicators</b>				
<b>Indicators</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Projected</b>
City Building inspections performed	790	800	800	900
Number of Facility Work Orders completed	1,074	2,120	2,000	2,000
City Facility Square Foot Maintained	123,000	123,000	123,000	123,000

**General Services** – Provide the maintenance to all the City’s vehicles and equipment, as well as ensure the proper installation and maintenance of all traffic signals, street signs, and pavement markings. (2023 Budget – \$625,500)

<b>Public Works General Services Work Load Indicators</b>				
<b>Indicators</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Projected</b>
Number of Traffic Signals Maintained (traffic and pedestrian signals)	94	94	94	94
Number of Fleet Maintained (vehicles, equip, trailers)	90	90	90	90
Number of Fleet Work Orders completed	519	400	450	450
Number of Street Signs Maintained	2,656	2,600	2,700	2,700

## **PUBLIC WORKS DEPARTMENT 2023 GOALS**

### **Administration**

- Complete construction of Buffalo Speedway.
- 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.
- Review internal processes and procedures for attaining permits and work on expediting the process and providing a “flow-chart” to contractors and general public.
- Attain an average 10-15 day turn around period for new residential construction plan review.
- Work with consultant and maintain a rating of 7 in the Community Rating System (CRS).
- Continue proactive Code Enforcement and maintain a 90<sup>th</sup> percentile compliance record.

### **Street & Drainage**

- Begin construction of the Eastside Paving and Drainage Improvement Project.
- Complete the preliminary engineering of the West area as outlined in the Citywide Drainage Modeling Study and move towards construction design.
- Continue proactive repairs to street ponding locations around the City.
- Pursue a completion rate of 25% of identified sidewalks in the second year of sidewalk maintenance program.
- Continue proactive cleaning measures of the City’s storm sewer system and attain at least 30% completion in the second year of the maintenance program.
- Continue to actively pursue alternate funding sources and programs for future infrastructure projects.

### **Facilities Management**

- Pursuing alternative funding sources and programs that assist in the reduction of water and energy uses in all City facilities.
- Maintain a 1-2 day average completion rate for work orders received.
- Maintain a 95% completion rate of all preventative maintenance of mechanical equipment.
- Continue employee development through technical, management and leadership training.

### **General Services**

- Continue to be recognized as a top performing Fleet Maintenance program amongst other national programs.
- Promote sustainable efforts by exploring electric and hybrid vehicles.
- 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 (2022 authorized full-time employees – 20)
- Total Budget – \$3,870,600 (2022 Total Budget – \$3,663,800)

**PUBLIC WORKS DEPARTMENT**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<i><b>Public Works Administration</b></i>					
Personnel	\$ 159,965	\$ 385,026	\$ 400,200	\$ 377,900	\$ 426,400
Operating	169,288	196,032	205,700	241,100	293,000
<b>Total</b>	<b>\$ 329,253</b>	<b>\$ 581,058</b>	<b>\$ 605,900</b>	<b>\$ 619,000</b>	<b>\$ 719,400</b>
<i><b>Community Development</b></i>					
Personnel	\$ 618,575	\$ 636,326	\$ 656,600	\$ 611,700	\$ 671,600
Operating	125,167	163,352	249,300	194,200	198,500
Capital	-	-	-	30,000	-
<b>Total</b>	<b>\$ 743,742</b>	<b>\$ 799,677</b>	<b>\$ 905,900</b>	<b>\$ 835,900</b>	<b>\$ 870,100</b>
<i><b>Streets &amp; Drainage</b></i>					
Personnel	\$ 79,387	\$ 126,763	\$ 135,100	\$ 135,100	\$ 143,300
Operating	416,974	451,962	386,200	386,200	426,200
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 496,360</b>	<b>\$ 578,725</b>	<b>\$ 521,300</b>	<b>\$ 521,300</b>	<b>\$ 569,500</b>
<i><b>Facilities Maintenance</b></i>					
Personnel	\$ 247,501	\$ 256,264	\$ 258,600	\$ 250,900	\$ 294,000
Operating	666,667	648,973	716,000	707,900	749,100
Capital	145,478	50,141	94,200	75,000	43,000
<b>Total</b>	<b>\$ 1,059,646</b>	<b>\$ 955,378</b>	<b>\$ 1,068,800</b>	<b>\$ 1,033,800</b>	<b>\$ 1,086,100</b>
<i><b>General Services</b></i>					
Personnel	\$ 454,438	\$ 344,386	\$ 341,300	\$ 355,900	\$ 369,300
Operating	185,956	198,795	215,600	218,800	237,200
Capital	8,272	7,751	5,000	5,000	19,000
<b>Total</b>	<b>\$ 648,666</b>	<b>\$ 550,931</b>	<b>\$ 561,900</b>	<b>\$ 579,700</b>	<b>\$ 625,500</b>
<b>Total Department</b>	<b>\$ 3,277,667</b>	<b>\$ 3,465,769</b>	<b>\$ 3,663,800</b>	<b>\$ 3,589,700</b>	<b>\$ 3,870,600</b>

**PUBLIC WORKS DEPARTMENT**

**Public Works Staffing Schedule (General Fund)**

POSITION	GRADE	2022	2023	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<b>Public Works</b>					
<b>Public Works Administration</b>					
Public Works Director	12	1	1	\$ 118,450	\$ 183,598
Assistant Director of Public Works	11	1	1	\$ 107,790	\$ 156,295
Capital Projects Manager	8	1	1	\$ 67,176	\$ 97,405
Administrative Specialist	5	1	1	\$ 50,470	\$ 73,182
<b>Community Development</b>					
Chief Building Official	10	1	1	\$ 93,730	\$ 135,909
Administrative Coordinator (PW)	6	1	1	\$ 55,517	\$ 80,500
Building Inspector	5	2	2	\$ 50,470	\$ 73,182
Code Enforcement Officer	4	1	1	\$ 43,870	\$ 63,611
Permit Technician	2	2	2	\$ 36,256	\$ 52,530
<b>Operations</b>					
Maintenance Worker III	4	1	1	\$ 43,870	\$ 63,611
Maintenance Worker I	1	1	1	\$ 32,960	\$ 47,792
<b>Facilities Maintenance</b>					
Facilities Maintenance Manager	9	1	1	\$ 73,893	\$ 107,145
Facilities Maintenance Technician	4	2	2	\$ 43,870	\$ 63,611
<b>General Services</b>					
Lead Mechanic	6	1	1	\$ 55,517	\$ 80,500
Lead Traffic Technician	5	1	1	\$ 50,470	\$ 73,182
Mechanic	4	1	1	\$ 43,870	\$ 63,611
Traffic Technician	2	1	1	\$ 36,256	\$ 52,530
<b>Total Public Works Department</b>		<b>20</b>	<b>20</b>		

**PUBLIC WORKS DEPARTMENT**

**Public Works Administration Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 117,481	\$ 284,119	\$ 288,700	\$ 275,700	\$ 310,000
Longevity	1,115	1,595	1,800	1,900	1,800
Health & Dental	6,677	26,998	30,700	27,100	33,500
TMRS	16,390	38,389	39,200	37,600	41,200
FICA	9,518	21,566	22,100	20,900	23,700
Workers Compensation	319	255	400	200	400
Allowances	6,669	7,566	7,700	7,500	7,700
Other Benefits	355	1,250	1,300	1,500	1,300
HSA Contribution	-	-	1,500	-	-
Employee Relations	1,441	3,040	5,800	5,000	5,800
<b>PERSONNEL</b>	<b>\$ 159,965</b>	<b>\$ 385,026</b>	<b>\$ 400,200</b>	<b>\$ 377,900</b>	<b>\$ 426,400</b>
Office Supplies	\$ 3,737	\$ 3,799	\$ 4,500	\$ 4,500	\$ 4,500
Operating Supplies	2,298	2,474	2,500	4,500	2,500
Postage & Shipping	250	90	1,000	1,000	1,000
Electric Service	3,868	4,166	6,000	4,800	5,000
Consultants	22,004	23,722	35,000	35,000	35,000
Equipment Lease/Rental	6,338	3,572	3,000	4,000	4,000
Professional Dues	1,546	2,340	3,000	2,600	3,000
Professional Development	999	5,354	10,000	8,500	5,300
Credit Card Fees	13,916	19,701	-	36,000	40,000
Other Contracted Services	35,434	48,722	54,000	54,000	84,000
Community Relations	-	91	8,500	8,000	8,500
Transfer to Technology Management Fund	78,900	82,000	78,200	78,200	100,200
<b>OPERATING</b>	<b>\$ 169,288</b>	<b>\$ 196,032</b>	<b>\$ 205,700</b>	<b>\$ 241,100</b>	<b>\$ 293,000</b>
<b>PUBLIC WORKS ADMINISTRATION DIVISION</b>					
<b>TOTAL</b>	<b>\$ 329,253</b>	<b>\$ 581,058</b>	<b>\$ 605,900</b>	<b>\$ 619,000</b>	<b>\$ 719,400</b>

**PUBLIC WORKS DEPARTMENT**

**Community Development Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 436,787	\$ 456,725	\$ 460,200	\$ 414,200	\$ 469,200
Overtime	8,981	9,322	7,000	15,700	8,000
Longevity	4,035	3,745	4,900	2,800	2,700
Health & Dental	68,345	64,627	76,100	84,200	89,500
TMRS	59,297	61,624	62,200	56,900	62,200
FICA	32,666	34,041	34,700	31,200	34,800
Workers Compensation	1,721	929	800	700	700
Allowances	1,989	1,366	2,100	300	900
Other Benefits	1,722	1,946	2,100	1,700	2,100
HSA Contribution	3,000	2,000	6,500	4,000	1,500
Employee Relations	32	-	-	-	-
<b>PERSONNEL</b>	<b>\$ 618,575</b>	<b>\$ 636,326</b>	<b>\$ 656,600</b>	<b>\$ 611,700</b>	<b>\$ 671,600</b>
Office Supplies	\$ 1,955	\$ (1,403)	\$ -	\$ -	\$ -
Operating Supplies	4,276	2,656	6,800	6,800	6,000
Fuel	2,457	2,789	3,000	4,000	4,000
Vehicle Maintenance	3,230	1,901	2,500	2,000	2,500
Postage & Shipping	1,101	1,901	3,500	3,000	3,000
Equipment Lease/Rental	1,418	1,306	1,500	1,200	1,400
Professional Dues	1,205	596	1,200	1,000	1,200
Publications	301	1,553	500	1,800	500
Professional Development	4,389	3,830	8,100	5,400	9,600
Credit Card Fees	-	-	20,000	-	-
Other Contracted Services	92,835	133,067	181,700	152,000	153,300
Community Relations	-	3,157	8,500	5,000	5,000
Transfer to Vehicle Replacement Fund	5,000	12,000	12,000	12,000	12,000
Transfer to Asset Replacement Fund	7,000	-	-	-	-
<b>OPERATING</b>	<b>\$ 125,167</b>	<b>\$ 163,352</b>	<b>\$ 249,300</b>	<b>\$ 194,200</b>	<b>\$ 198,500</b>
Automobiles	\$ -	\$ -	\$ -	\$ 30,000	\$ -
<b>CAPITAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>
<b>COMMUNITY DEVELOPMENT DIVISION</b>					
<b>TOTAL</b>	<b>\$ 743,742</b>	<b>\$ 799,677</b>	<b>\$ 905,900</b>	<b>\$ 835,900</b>	<b>\$ 870,100</b>

**PUBLIC WORKS DEPARTMENT**

**Streets & Drainage Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 49,358	\$ 77,716	\$ 77,500	\$ 77,700	\$ 81,600
On Call	1,710	1,170	3,000	3,400	3,000
Overtime	2,033	5,428	8,000	6,600	8,000
Longevity	500	670	800	800	800
Health & Dental	10,724	21,770	24,700	23,000	25,700
TMRS	7,366	11,121	11,700	11,600	12,000
FICA	3,952	6,003	6,300	6,300	6,600
Workers Compensation	1,774	1,282	1,200	1,300	1,200
Other Benefits	170	404	400	400	400
HSA Contribution	1,800	1,200	1,500	4,000	4,000
<b>PERSONNEL</b>	<b>\$ 79,387</b>	<b>\$ 126,763</b>	<b>\$ 135,100</b>	<b>\$ 135,100</b>	<b>\$ 143,300</b>
Operating Supplies	\$ 1,548	\$ 987	\$ 2,200	\$ 2,200	\$ 2,200
Fuel	2,201	2,430	4,000	4,000	5,000
Equipment Maintenance	54	-	1,000	1,000	1,000
Drainage Maintenance	46,576	42,002	146,000	146,000	151,000
Street Maintenance	179,489	230,623	155,000	155,000	155,000
Traffic Control Maintenance	-	-	1,000	1,000	1,000
Other Contracted Services	32,305	43,020	45,000	45,000	45,000
Transfer to Vehicle Replacement Fund	8,000	8,000	8,000	8,000	8,000
Transfer to Asset Replacement Fund	146,800	124,900	24,000	24,000	58,000
<b>OPERATING</b>	<b>\$ 416,974</b>	<b>\$ 451,962</b>	<b>\$ 386,200</b>	<b>\$ 386,200</b>	<b>\$ 426,200</b>
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STREETS &amp; DRAINAGE DIVISION TOTAL</b>	<b>\$ 496,360</b>	<b>\$ 578,725</b>	<b>\$ 521,300</b>	<b>\$ 521,300</b>	<b>\$ 569,500</b>

**PUBLIC WORKS DEPARTMENT**

**Facility Maintenance Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 162,446	\$ 174,721	\$ 175,300	\$ 165,100	\$ 192,400
On Call	4,884	5,301	5,500	5,500	5,500
Overtime	3,567	3,776	3,000	5,900	5,500
Longevity	465	695	900	700	700
Health & Dental	27,204	24,133	25,300	27,300	39,600
TMRS	22,561	24,325	24,300	23,400	26,400
FICA	12,714	13,824	13,900	13,200	14,800
Workers Compensation	5,598	3,428	3,200	2,800	3,300
Allowances	819	826	900	800	900
Other Benefits	642	836	800	700	900
HSA Contribution	6,600	4,400	5,500	5,500	4,000
<b>PERSONNEL</b>	<b>\$ 247,501</b>	<b>\$ 256,264</b>	<b>\$ 258,600</b>	<b>\$ 250,900</b>	<b>\$ 294,000</b>
Operating Supplies	\$ 2,955	\$ 3,821	\$ 5,500	\$ 5,500	\$ 5,700
Fuel	790	1,212	1,500	1,500	1,500
Emergency Generator Fuel	4,401	22,929	5,000	5,000	5,000
Equipment Maintenance	67,819	76,189	86,800	86,800	99,600
Vehicle Maintenance	6,593	2,406	6,000	6,000	6,000
Building & Grounds Maintenance	47,267	51,679	61,700	61,700	61,700
Professional Dues	563	175	1,200	1,200	1,200
Professional Development	866	2,472	8,500	8,000	8,500
Other Contracted Services	298,659	283,490	327,600	320,000	339,000
Transfer to Vehicle Replacement Fund	31,855	12,000	13,000	13,000	14,000
Transfer to Technology Management Fund	26,100	27,100	25,200	25,200	27,300
Transfer to Asset Replacement Fund	178,800	165,500	174,000	174,000	179,600
<b>OPERATING</b>	<b>\$ 666,667</b>	<b>\$ 648,973</b>	<b>\$ 716,000</b>	<b>\$ 707,900</b>	<b>\$ 749,100</b>
Other Equipment	\$ 84,484	\$ 1,905	\$ 28,000	\$ 28,000	\$ -
Other Construction Costs	60,995	48,235	66,200	47,000	43,000
<b>CAPITAL</b>	<b>\$ 145,478</b>	<b>\$ 50,141</b>	<b>\$ 94,200</b>	<b>\$ 75,000</b>	<b>\$ 43,000</b>
 <b>FACILITY MAINTENANCE DIVISION TOTAL</b>	 <b>\$ 1,059,646</b>	 <b>\$ 955,378</b>	 <b>\$ 1,068,800</b>	 <b>\$ 1,033,800</b>	 <b>\$ 1,086,100</b>

**PUBLIC WORKS DEPARTMENT**

**General Services Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 296,661	\$ 214,742	\$ 216,300	\$ 216,900	\$ 234,000
On Call	10,563	10,842	11,000	10,200	11,000
Overtime	14,748	18,849	10,000	22,200	12,000
Longevity	2,890	2,770	3,000	3,000	3,000
Health & Dental	48,807	38,183	43,400	43,200	48,200
TMRS	42,656	32,358	31,600	33,100	33,600
FICA	23,786	18,057	17,500	18,200	18,900
Workers Compensation	8,946	5,155	4,500	5,000	4,500
Allowances	749	(14)	-	-	-
Other Benefits	1,032	1,043	1,000	1,100	1,100
HSA Contribution	3,600	2,400	3,000	3,000	3,000
<b>PERSONNEL</b>	<b>\$ 454,438</b>	<b>\$ 344,386</b>	<b>\$ 341,300</b>	<b>\$ 355,900</b>	<b>\$ 369,300</b>
Operating Supplies	\$ 13,641	\$ 12,143	\$ 13,600	\$ 13,600	\$ 14,500
Fuel	4,048	6,404	7,000	12,000	10,000
Equipment Maintenance	-	2,210	5,000	3,500	4,000
Vehicle Maintenance	15,992	19,085	12,000	12,000	15,000
Traffic Control Maintenance	18,393	20,249	23,000	23,000	23,000
Electric Service	3,099	3,525	5,000	4,500	5,000
Natural Gas Service	787	972	1,000	1,200	1,200
Equipment Lease/Rental	266	710	700	700	700
Professional Dues	560	360	1,900	1,900	1,900
Publications	950	1,150	1,000	1,000	1,000
Professional Development	603	3,357	9,000	9,000	10,500
Other Contracted Services	18,252	17,105	30,000	30,000	32,000
Community Relations	(373)	1,225	-	-	-
Transfer to Vehicle Replacement Fund	28,000	28,000	29,000	29,000	31,000
Transfer to Technology Management Fund	30,200	31,300	26,400	26,400	33,600
Transfer To Asset Replacement Fund	51,500	51,000	51,000	51,000	53,800
<b>OPERATING</b>	<b>\$ 185,956</b>	<b>\$ 198,795</b>	<b>\$ 215,600</b>	<b>\$ 218,800</b>	<b>\$ 237,200</b>
Other Equipment	\$ 8,272	\$ -	\$ -	\$ -	\$ -
Construction Costs	-	7,751	5,000	5,000	19,000
<b>CAPITAL</b>	<b>\$ 8,272</b>	<b>\$ 7,751</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 19,000</b>
<b>GENERAL SERVICES DIVISION TOTAL</b>	<b>\$ 648,666</b>	<b>\$ 550,931</b>	<b>\$ 561,900</b>	<b>\$ 579,700</b>	<b>\$ 625,500</b>

## 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. (2023 Budget – \$617,300)

Parks Administration Work Load Indicators				
Indicators	2020 Actual	2021 Actual	2022 Estimated	2023 Projected
Total numbers of social media posts	160	140	160	220

**Senior Services** – Provides transportation, leisure and social services for the senior citizens of West University Place. (2023 Budget – \$504,768)

Senior Services Work Load Indicators				
Indicators	2020 Actual	2021 Actual	2022 Estimated	2023 Projected
Senior Classes, Trips, Lectures, and Misc. Activities Participant Numbers	3,616	5563	7500	7500

**Recreation Center** – Operation of the pool and recreation facilities at the West University Place Recreation Center and special events. (2023 Budget – \$2,191,050)

Recreation Center Work Load Indicators				
Indicators	2020 Actual	2021 Actual	2022 Estimated	2023 Projected
Recreation Classes and Camps Participation Numbers	7,501	5300	6000	6100
Recreation Center Membership Totals	1,896	2600	2700	2500
Community Building and Scout House Rentals	61	109	173	155
Pavilion Rentals	25	124	130	130
Special Events Offered	2	11	15	15

**Parks Maintenance** – Maintains the City’s parks and landscaping. (2023 Budget – \$752,120)

<b>Parks Maintenance Work Load Indicators</b>				
<b>Indicators</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Projected</b>
Park and ROW Acreage Maintained	29.14	29.14	29.14	29.14

**Colonial Park Pool** – Operation of the pool at Colonial Park. (2023 Budget – \$541,000)

<b>Colonial Park Pool Work Load Indicators</b>				
<b>Indicators</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Projected</b>
Colonial Park Pool Membership Totals	1,611	2700	3800	3700
Colonial Park Pool Rentals	0	76	130	140

### **PARKS AND RECREATION DEPARTMENT 2023 GOALS**

- Complete planning phase for improvements at Wier Park.
- Incorporate Smart Irrigation systems in all parks and city facilities.
- Continue to recuperate memberships and programming lost during pandemic.
- Continue to recuperate Community Building rentals lost during pandemic
- Create incentive program to help with seasonal staff retention issues.
- Redesign leisure activity guide, “West U at Your Leisure” for centennial role out.

### **PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS**

- Authorized full-time employees – 12 (2022 authorized full-time employees – 12)
- Total Budget – \$4,606,238 (2020 Total Budget – \$4,334,000)

**PARKS & RECREATION DEPARTMENT**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<i><b>P&amp;R Administration</b></i>					
Personnel	\$ 384,043	\$ 389,405	\$ 399,900	\$ 389,700	\$ 407,000
Operating	55,827	100,600	176,400	179,700	210,300
Capital	-	157	-	-	-
<b>Total</b>	<b>\$ 439,870</b>	<b>\$ 490,162</b>	<b>\$ 576,300</b>	<b>\$ 569,400</b>	<b>\$ 617,300</b>
<i><b>Senior Services</b></i>					
Personnel	\$ 212,799	\$ 222,499	\$ 265,800	\$ 259,400	\$ 282,268
Operating	116,654	159,714	190,000	170,650	222,500
Capital	1,078	-	-	-	-
<b>Total</b>	<b>\$ 330,532</b>	<b>\$ 382,213</b>	<b>\$ 455,800</b>	<b>\$ 430,050</b>	<b>\$ 504,768</b>
<i><b>Recreation Center</b></i>					
Personnel	\$ 674,638	\$ 709,347	\$ 863,600	\$ 807,100	\$ 896,450
Operating	654,297	1,041,724	1,239,800	1,234,200	1,284,600
Capital	8,275	-	29,000	37,000	10,000
<b>Total</b>	<b>\$ 1,337,210</b>	<b>\$ 1,751,071</b>	<b>\$ 2,132,400</b>	<b>\$ 2,078,300</b>	<b>\$ 2,191,050</b>
<i><b>Parks Maintenance</b></i>					
Personnel	\$ 218,406	\$ 210,293	\$ 230,400	\$ 173,115	\$ 266,520
Operating	341,750	415,980	418,700	426,200	477,600
Capital	-	101,033	40,000	29,400	8,000
<b>Total</b>	<b>\$ 560,156</b>	<b>\$ 727,306</b>	<b>\$ 689,100</b>	<b>\$ 628,715</b>	<b>\$ 752,120</b>
<i><b>Colonial Park</b></i>					
Personnel	\$ 159,153	\$ 178,573	\$ 223,800	\$ 206,520	\$ 252,300
Operating	214,301	230,689	251,600	246,700	288,700
Capital	-	-	5,000	5,700	-
<b>Total</b>	<b>\$ 373,454</b>	<b>\$ 409,262</b>	<b>\$ 480,400</b>	<b>\$ 458,920</b>	<b>\$ 541,000</b>
<b>Total Department</b>	<b>\$ 3,041,222</b>	<b>\$ 3,760,014</b>	<b>\$ 4,334,000</b>	<b>\$ 4,165,385</b>	<b>\$ 4,606,238</b>

**Parks and Recreation Department Staffing Schedule**

POSITION	GRADE	2022	2023	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<b><i>Parks and Recreation</i></b>					
<b><i>Administration</i></b>					
Parks and Recreation Director	12	1	1	\$ 118,450	\$ 183,598
Administrative Manager	9	1	0	\$ 73,893	\$ 107,145
Executive Director FWUP	7	1	1	\$ 61,069	\$ 88,550
Administrative Coordinator	6	0	1	\$ 55,517	\$ 80,500
<b><i>Senior Services</i></b>					
Senior Services Manager	8	1	1	\$ 67,176	\$ 97,405
Program Specialist-Sr. Services	4	1	1	\$ 43,870	\$ 63,611
<b><i>Recreation Center</i></b>					
Recreation Manager	9	1	1	\$ 73,893	\$ 107,145
Recreation Operations Supervisor	7	1	1	\$ 61,069	\$ 88,550
Program Specialist-Aquatics & Recreation	6	2	2	\$ 55,517	\$ 80,500
<b><i>Parks Maintenance</i></b>					
Park Operations Manager	9	1	1	\$ 73,893	\$ 107,145
Park Maintenance Crew Leader	4	0	1	\$ 43,870	\$ 63,611
Park Technician II	2	0	1	\$ 36,256	\$ 52,530
Park Technician	1	2	0	\$ 32,960	\$ 47,792
<b><i>Total Parks and Recreation Department</i></b>		12	12		

**PARKS AND RECREATION DEPARTMENT**

**Parks and Recreation Administration Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 271,916	\$ 278,064	\$ 281,500	\$ 274,800	\$ 286,400
Longevity	3,385	3,565	3,800	2,900	2,900
Health & Dental	36,232	35,780	40,500	41,200	45,500
TMRS	37,247	37,977	38,600	37,700	38,600
FICA	20,326	20,675	21,400	20,300	21,600
Workers Compensation	724	400	400	300	400
Allowances	8,658	8,732	8,900	8,300	7,700
Other Benefits	948	1,240	1,300	1,200	1,300
HSA Contribution	3,625	2,000	2,500	2,000	-
Employee Relations	983	971	1,000	1,000	1,000
<b>PERSONNEL</b>	<b>\$ 384,043</b>	<b>\$ 389,405</b>	<b>\$ 399,900</b>	<b>\$ 389,700</b>	<b>\$ 407,000</b>
Office Supplies	\$ 97	\$ 357	\$ 1,000	\$ 600	\$ 600
Operating Supplies	2,117	2,354	3,000	3,000	3,000
Treatment Chemicals	383	(481)	-	-	-
Postage & Shipping	16,591	22,388	5,000	5,000	5,500
Electric Service	-	-	-	-	-
Natural Gas Service	203	317	300	-	-
Equipment Lease/Rental	2,944	1,460	2,100	2,100	2,400
Professional Dues	2,466	1,465	2,600	2,600	2,600
Professional Development	1,029	5,022	7,500	7,500	7,500
Youth Sports	-	32,500	100,000	104,000	126,500
Community Relations	2,897	6,919	31,700	31,700	35,000
Transfer to Technology Management Fund	27,100	28,300	23,200	23,200	27,200
<b>OPERATING</b>	<b>\$ 55,827</b>	<b>\$ 100,600</b>	<b>\$ 176,400</b>	<b>\$ 179,700</b>	<b>\$ 210,300</b>
Furniture & Equip <\$5000	\$ -	\$ 157	\$ -	\$ -	\$ -
<b>CAPITAL</b>	<b>\$ -</b>	<b>\$ 157</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PARKS AND RECREATION ADMINISTRATION</b>					
<b>DIVISION TOTAL</b>	<b>\$ 439,870</b>	<b>\$ 490,162</b>	<b>\$ 576,300</b>	<b>\$ 569,400</b>	<b>\$ 617,300</b>

**PARKS AND RECREATION DEPARTMENT**

**Senior Services Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 144,171	\$ 147,284	\$ 150,700	\$ 149,100	\$ 157,200
Part-Time Wages	16,298	23,522	53,500	51,600	60,045
Overtime	402	335	1,400	700	1,523
Longevity	1,535	1,655	1,800	1,800	1,800
Health & Dental	13,627	13,498	15,200	14,700	16,500
TMRS	19,131	19,529	23,000	21,700	23,600
FICA	12,235	12,976	15,700	15,200	16,800
Workers Compensation	901	608	800	900	1,100
Other Benefits	525	691	700	700	700
HSA Contribution	3,975	2,400	3,000	3,000	3,000
<b>PERSONNEL</b>	<b>\$ 212,799</b>	<b>\$ 222,499</b>	<b>\$ 265,800</b>	<b>\$ 259,400</b>	<b>\$ 282,268</b>
Office Supplies	\$ 728	\$ 790	\$ 800	\$ 800	\$ 800
Operating Supplies	1,609	3,933	5,500	5,500	7,500
Fuel	385	1,047	1,500	1,500	1,500
Equipment Maintenance	80	-	-	-	-
Vehicle Maintenance	1,341	425	2,500	1,500	2,000
Postage & Shipping	11,842	17,476	4,000	4,000	4,000
Electric Service	5,412	6,512	10,000	9,700	10,000
Natural Gas Service	795	564	900	1,100	1,100
Equipment Lease/Rental	1,016	1,339	800	600	800
Professional Dues	289	172	300	350	500
Professional Development	278	665	900	900	900
Credit Card Fees	1,834	2,522	4,000	3,000	4,000
Instructor Fees	19,330	45,469	55,000	55,000	68,600
Community Relations	4,877	11,477	29,600	12,500	32,100
Boards and Committees	5,039	4,023	5,000	5,000	5,000
Transfer to Vehicle Replacement Fund	9,000	9,000	12,000	12,000	16,000
Transfer to Technology Management Fund	50,000	51,500	54,400	54,400	64,900
Transfer to Asset Replacement Fund	2,800	2,800	2,800	2,800	2,800
<b>OPERATING</b>	<b>\$ 116,654</b>	<b>\$ 159,714</b>	<b>\$ 190,000</b>	<b>\$ 170,650</b>	<b>\$ 222,500</b>
Furniture & Equip <\$5000	\$ 1,078	\$ -	\$ -	\$ -	\$ -
Other Equipment	-	-	-	-	-
<b>CAPITAL</b>	<b>\$ 1,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SENIOR SERVICES DIVISION TOTAL</b>	<b>\$ 330,532</b>	<b>\$ 382,213</b>	<b>\$ 455,800</b>	<b>\$ 430,050</b>	<b>\$ 504,768</b>

**PARKS AND RECREATION DEPARTMENT**

**Recreation Center Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 275,595	\$ 265,582	\$ 296,700	\$ 285,800	\$ 305,400
Part-Time Wages	258,708	308,230	392,000	370,500	420,150
On Call	855	1,245	3,200	2,400	2,800
Overtime	3,072	5,060	6,300	5,300	8,300
Longevity	1,795	1,765	1,900	1,900	1,900
Health & Dental	26,137	21,440	37,700	21,200	23,700
TMRS	50,741	50,333	53,700	54,800	58,500
FICA	41,310	44,454	53,200	50,300	57,400
Workers Compensation	6,824	4,706	8,000	5,400	8,200
Allowances	2,808	2,482	2,900	2,900	2,900
Other Benefits	1,018	1,201	1,300	1,400	1,400
HSA Contribution	5,775	2,850	4,500	3,000	3,000
Employee Relations	-	-	2,200	2,200	2,800
<b>PERSONNEL</b>	<b>\$ 674,638</b>	<b>\$ 709,347</b>	<b>\$ 863,600</b>	<b>\$ 807,100</b>	<b>\$ 896,450</b>
Office Supplies	\$ 894	\$ 2,463	\$ 2,300	\$ 2,300	\$ 2,400
Operating Supplies	29,204	65,386	29,400	29,400	28,600
Treatment Chemicals	7,236	10,976	16,300	16,300	18,200
Equipment Maintenance	5,002	6,752	10,000	10,000	10,400
Swimming Pool Maintenance	11,137	10,332	14,700	14,700	18,900
Postage & Shipping	1,115	3,982	-	-	-
Electric Service	77,189	76,389	90,000	86,700	90,000
Natural Gas Service	11,847	15,130	25,000	18,000	22,000
Equipment Lease/Rental	2,557	2,517	2,400	2,400	2,700
Professional Dues	425	623	1,100	1,000	2,900
Professional Development	3,465	3,305	10,300	10,300	11,200
Credit Card Fees	21,310	32,231	39,200	49,000	49,000
Instructor Fees	320,116	654,785	785,000	780,000	811,200
Community Relations	-	53	48,700	48,700	53,500
Transfer to Technology Management Fund	102,600	106,600	118,400	118,400	119,500
Transfer To Asset Replacement Fund	60,200	50,200	47,000	47,000	44,100
<b>OPERATING</b>	<b>\$ 654,297</b>	<b>\$ 1,041,724</b>	<b>\$ 1,239,800</b>	<b>\$ 1,234,200</b>	<b>\$ 1,284,600</b>
Furniture & Equip <\$5000	\$ -	\$ -	\$ -	\$ 8,000	\$ -
Other Equipment	8,275	-	18,000	18,000	-
Other Construction Costs	-	-	11,000	11,000	10,000
<b>CAPITAL</b>	<b>\$ 8,275</b>	<b>\$ -</b>	<b>\$ 29,000</b>	<b>\$ 37,000</b>	<b>\$ 10,000</b>
<b>RECREATION CENTER DIVISION TOTAL</b>	<b>\$ 1,337,210</b>	<b>\$ 1,751,071</b>	<b>\$ 2,132,400</b>	<b>\$ 2,078,300</b>	<b>\$ 2,191,050</b>

**PARKS AND RECREATION DEPARTMENT**

**Parks Maintenance Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 144,376	\$ 146,605	\$ 150,000	\$ 117,600	\$ 167,500
Part-Time Wages	5,999	-	6,800	-	14,820
On Call	1,467	1,098	1,800	1,215	1,800
Overtime	637	1,537	1,900	500	1,900
Longevity	645	735	1,000	1,600	1,600
Health & Dental	29,921	26,427	33,400	24,500	36,000
TMRS	19,394	19,724	20,400	16,000	22,500
FICA	11,146	10,931	11,700	8,700	15,400
Workers Compensation	3,419	1,822	1,800	1,500	2,100
Allowances	819	721	900	900	2,100
Other Benefits	582	692	700	600	800
<b>PERSONNEL</b>	<b>\$ 218,406</b>	<b>\$ 210,293</b>	<b>\$ 230,400</b>	<b>\$ 173,115</b>	<b>\$ 266,520</b>
Office Supplies	\$ 199	\$ -	\$ -	\$ -	\$ -
Operating Supplies	4,049	4,018	4,400	4,400	4,400
Fuel	2,677	3,909	4,000	5,000	5,000
Equipment Maintenance	659	120	1,800	1,800	2,100
Vehicle Maintenance	1,592	6,679	8,500	8,500	8,500
Building & Grounds Maintenance	18,408	25,000	27,000	27,000	32,900
Electric Service	6,882	9,514	12,000	11,600	12,000
Professional Development	944	1,215	3,100	3,100	4,800
Other Contracted Services	215,841	273,926	271,000	277,900	307,900
Transfer to Vehicle Replacement Fund	8,000	8,000	14,000	14,000	14,000
Transfer to Technology Management Fund	24,600	25,600	23,900	23,900	28,100
Transfer To Asset Replacement Fund	57,900	58,000	49,000	49,000	57,900
<b>OPERATING</b>	<b>\$ 341,750</b>	<b>\$ 415,980</b>	<b>\$ 418,700</b>	<b>\$ 426,200</b>	<b>\$ 477,600</b>
Other Equipment	\$ -	\$ -	\$ 32,000	\$ 29,400	\$ -
Other Construction Costs	-	101,033	8,000	-	8,000
<b>CAPITAL</b>	<b>\$ -</b>	<b>\$ 101,033</b>	<b>\$ 40,000</b>	<b>\$ 29,400</b>	<b>\$ 8,000</b>
<b>PARKS MAINTENANCE DIVISION TOTAL</b>	<b>\$ 560,156</b>	<b>\$ 727,306</b>	<b>\$ 689,100</b>	<b>\$ 628,715</b>	<b>\$ 752,120</b>

**PARKS AND RECREATION DEPARTMENT**

**Colonial Park Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Wages	145,580	164,304	205,700	190,600	230,300
Overtime	78	6	-	120	-
TMRS	70	210	-	-	-
FICA	11,147	12,572	15,700	14,600	18,300
Workers Compensation	2,279	1,482	2,400	1,200	2,700
Employee Relations	-	-	-	-	1,000
<b>PERSONNEL</b>	<b>\$ 159,153</b>	<b>\$ 178,573</b>	<b>\$ 223,800</b>	<b>\$ 206,520</b>	<b>\$ 252,300</b>
Office Supplies	\$ 271	\$ -	\$ -	\$ -	\$ -
Operating Supplies	11,338	26,123	16,200	16,200	17,400
Treatment Chemicals	10,272	16,531	23,300	23,300	25,700
Swimming Pool Maintenance	54,517	42,330	43,800	43,800	57,100
Postage & Shipping	812	617	-	-	-
Electric Service	29,080	32,251	40,000	33,600	40,000
Natural Gas Service	536	1,077	1,000	1,100	1,100
Equipment Lease/Rental	380	655	700	700	700
Credit Card Fees	596	2,385	3,100	4,500	4,500
Community Relations	-	319	14,000	14,000	16,300
Transfer to Technology Management Fund	62,900	64,900	68,000	68,000	73,800
Transfer To Asset Replacement Fund	43,600	43,500	41,500	41,500	52,100
<b>OPERATING</b>	<b>\$ 214,301</b>	<b>\$ 230,689</b>	<b>\$ 251,600</b>	<b>\$ 246,700</b>	<b>\$ 288,700</b>
Other Equipment	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -
<b>CAPITAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,700</b>	<b>\$ -</b>
<b>COLONIAL PARK DIVISION TOTAL</b>	<b>\$ 373,454</b>	<b>\$ 409,262</b>	<b>\$ 480,400</b>	<b>\$ 458,920</b>	<b>\$ 541,000</b>

**TRANSFERS**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Transfer to Capital Project Fund	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Transfer to Capital Reserve Fund	-	4,500,000	-	4,200,000	-
Transfer to Technology Management Fund	-	220,000	-	-	-
Transfer to Employee Benefit Fund	33,700	35,000	35,000	35,000	60,000
Transfer to Human Resource Svcs Fund	249,900	252,000	250,000	250,000	230,000
<b>TRANSFERS OUT</b>	<b>\$ 283,600</b>	<b>\$ 5,307,000</b>	<b>\$ 285,000</b>	<b>\$ 4,485,000</b>	<b>\$ 290,000</b>



City of  
**West University  
Place**

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## **DEBT SERVICE FUND**

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

The City of West University Place uses debt financing to fund large capital investments. Streets, drainage, water and wastewater systems are all constructed with borrowed funds. The Debt Service Fund does not finance all of the City's bonded debt service. The Water and Sewer Fund also provides funds to repay debt. Funding the 2023 debt service payments requires an ad valorem tax rate of \$0.084733 per \$100 of assessed value in tax year 2022, an increase of 0.01% or \$0.00009 per \$100.

In 2023, the Debt Service Fund will pay \$8,781,336 of debt service, issuance costs and fiscal agent fees, an increase of \$2,476,386 from the 2022 adopted budget. The City Charter limits the City's bonded debt to no more than 5% of the assessed property values. Since the projected assessed value for the City for tax year 2022 is estimated to be \$7.809 billion, the current debt limit under this provision is \$390.5 million. As of December 31, 2022, the City will owe a total of \$85.715 million to bondholders for all existing outstanding principal. Of this total, the Debt Service Fund, using property taxes, will provide \$63.495 million. The funding for the remaining \$22.22 million in debt is generated from user fees in the Water and Sewer Fund.

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

### **FUTURE ACTIVITY**

Annual debt service on the current outstanding bonds will reach a maximum of \$8.06 million in 2024 and will decrease in the subsequent years. During the recent period of historically low interest rates, the City continued to refund all bonds that are available for refunding, significantly reducing interest that the City had to pay, including a partial refund of the 2017 bond issuance in early 2021. Currently, most outstanding bonds are at interest rates close to the current market rates.

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES:</b>					
Current Year Property Taxes	\$ 7,667,034	\$ 6,772,312	\$ 5,876,000	\$ 5,876,000	\$ 6,159,239
Prior Year Property Taxes	56,848	42,640	50,000	50,000	50,000
Penalty and Interest	31,427	36,471	32,000	35,000	32,000
Collection Fees	10,332	902	2,000	9,800	14,400
Transfer from 2019 Cert Of Obligation Fund	688,079	-	-	-	-
Transfer from Water & Sewer Fund	1,184,183	388,020	367,637	367,700	665,000
General Obligation Bond Proceeds	11,376,128	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	1,928,780	-
<b>TOTAL REVENUES</b>	<b>\$ 21,014,031</b>	<b>\$ 7,240,345</b>	<b>\$ 6,327,637</b>	<b>\$ 8,267,280</b>	<b>\$ 6,920,639</b>
<b>EXPENDITURES:</b>					
Bond Principal	8,060,000	6,496,435	4,885,000	4,885,000	5,475,000
Interest on Bonds	930,783	1,364,103	1,411,700	1,411,629	3,207,475
Fiscal Agent Fees	2,250	3,300	3,250	3,300	3,300
Issuance Costs	111,602	3,500	5,000	3,500	95,561
Payment to Refunded Bond Escrow	11,264,456	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,369,091</b>	<b>\$ 7,867,338</b>	<b>\$ 6,304,950</b>	<b>\$ 6,303,429</b>	<b>\$ 8,781,336</b>
<b>NET REVENUES</b>	<b>\$ 644,940</b>	<b>\$ (626,993)</b>	<b>\$ 22,687</b>	<b>\$ 1,963,851</b>	<b>\$ (1,860,697)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 916,421</b>	<b>\$ 1,561,361</b>	<b>\$ 929,090</b>	<b>\$ 934,368</b>	<b>\$ 2,898,219</b>
<b>ENDING BALANCE</b>	<b>\$ 1,561,361</b>	<b>\$ 934,368</b>	<b>\$ 951,777</b>	<b>\$ 2,898,219</b>	<b>\$ 1,037,522</b>

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

Series	Obligation	Amount of Issue	Principal Outstanding December 31, 2022	Principal & Interest Requirements for 2023			Principal Outstanding December 31, 2023
				Principal	Interest	Total	
2011	Certificates of Obligation	910,000	250,000	250,000	2,813	252,813	-
2017	General Obligation Refunding <sup>(1)</sup>	9,965,000	6,605,000	-	132,761	132,761	6,605,000
2019	Certificates of Obligation	4,040,000	3,830,000	105,000	151,100	256,100	3,725,000
2020	General Obligation Refunding	10,780,000	5,360,000	2,220,000	126,831	2,346,831	3,140,000
2020	Certificates of Obligation	23,190,000	22,605,000	250,000	860,750	1,110,750	22,355,000
2022	Certificates of Obligation <sup>(2)</sup>	47,065,000	47,065,000	-	1,754,421	1,754,421	47,065,000
			<b>\$ 85,715,000</b>	<b>\$ 2,825,000</b>	<b>\$ 3,028,675</b>	<b>\$ 5,853,675</b>	<b>\$ 82,890,000</b>

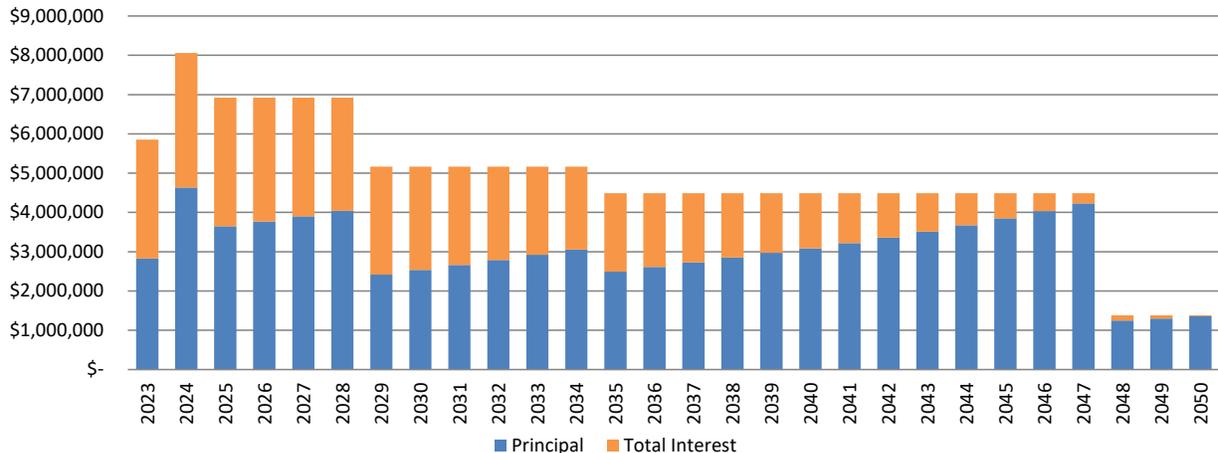
<sup>(1)</sup> Includes Cash Defeasance of Series 2017 Bonds on March 1, 2023.

<sup>(2)</sup> Includes portion to be paid by water sewer user fees.

**CITY OF WEST UNIVERSITY PLACE  
GENERAL LONG TERM DEBT  
PRINCIPAL AND INTEREST REQUIREMENTS  
INCLUDES CASH DEFEASANCE OF SERIES 2017 BONDS  
As of December 31, 2022**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Total Interest	Total
2023	2,825,000	1,274,517	1,754,158	3,028,675	5,853,675
2024	4,635,000	1,754,158	1,666,856	3,421,014	8,056,014
2025	3,650,000	1,666,856	1,606,757	3,273,613	6,923,613
2026	3,770,000	1,606,757	1,544,728	3,151,485	6,921,485
2027	3,900,000	1,544,728	1,476,596	3,021,324	6,921,324
2028	4,040,000	1,476,596	1,405,738	2,882,334	6,922,334
2029	2,415,000	1,405,738	1,346,963	2,752,700	5,167,700
2030	2,535,000	1,346,963	1,285,238	2,632,200	5,167,200
2031	2,660,000	1,285,238	1,220,463	2,505,700	5,165,700
2032	2,790,000	1,220,463	1,156,263	2,376,725	5,166,725
2033	2,920,000	1,156,263	1,089,038	2,245,300	5,165,300
2034	3,055,000	1,089,038	1,022,713	2,111,750	5,166,750
2035	2,495,000	1,022,713	968,188	1,990,900	4,485,900
2036	2,610,000	968,188	911,038	1,879,225	4,489,225
2037	2,725,000	911,038	851,263	1,762,300	4,487,300
2038	2,850,000	851,263	788,613	1,639,875	4,489,875
2039	2,970,000	788,613	731,031	1,519,644	4,489,644
2040	3,085,000	731,031	669,838	1,400,869	4,485,869
2041	3,220,000	669,838	599,750	1,269,588	4,489,588
2042	3,360,000	599,750	526,613	1,126,363	4,486,363
2043	3,510,000	526,613	450,200	976,813	4,486,813
2044	3,675,000	450,200	363,650	813,850	4,488,850
2045	3,850,000	363,650	272,950	636,600	4,486,600
2046	4,035,000	272,950	177,850	450,800	4,485,800
2047	4,230,000	177,850	78,100	255,950	4,485,950
2048	1,250,000	78,100	53,100	131,200	1,381,200
2049	1,300,000	53,100	27,100	80,200	1,380,200
2050	1,355,000	27,100	-	27,100	1,382,100
<b>\$</b>	<b>85,715,000</b>	<b>\$ 25,319,305</b>	<b>\$ 24,044,789</b>	<b>\$ 49,364,094</b>	<b>\$ 135,079,094</b>

**Annual Debt Service Requirements**



Note - 2023 does not include the \$2.65 million principal payment for partial defeasance of 2017 Bonds on March 1, 2023.

## **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**

**2022 Forecast** – W&S Fund gross revenues are expected to be \$8.22 million, which is a decrease of \$7,900 compared to the budgeted amount of \$8.23 million.

Operating expenditures in 2022 are expected to be approximately \$4.76 million, which is below 2022 Budget appropriations of \$5.08 million. Debt service, administrative cost and a transfer to the Water & Sewer Capital Project Fund adds \$2.52 million more to the total expenditures. Altogether, W&S Fund 2022 expenditures are expected to total approximately \$7.28 million which is above the 2022 Budget of \$7.62 million.

**2023 Budget** – The 2023 Budget anticipates total Water and Sewer Utility Fund revenues of approximately \$8.84 million, which is \$615,400 more than the 2022 estimated revenues. The City continually monitors and evaluates the need to adjust water and sewer rates in order to ensure the fund is self-supporting, the infrastructure rehabilitation is adequate, and all bond covenants are in compliance. A 6% water rate increase and 3% sewer rate increase is necessary to maintain a healthy water and sewer fund.

System operations, including the Utility Billing division, are appropriated at \$6.39 million, including \$1.25 million transferred to the General Fund for the administrative cost allocation. The

## **WATER AND SEWER FUND (Cont.)**

transfer to the Water & Sewer Capital Project Fund is \$900,000. Debt service of \$670 thousand in 2023 is for the 2022 certificates of obligation capitalized interest debt service payment.

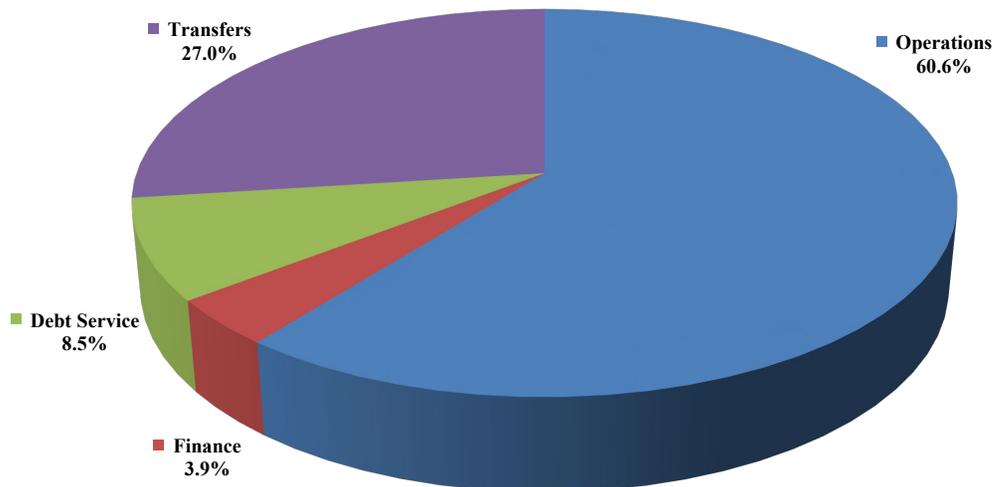
**For the Future** – The W&S Fund is the most difficult of all of the City’s funds to predict. Water usage can vary dramatically with the weather. All projections and budgets are based on averages and likely to differ considerably from actual results. Most costs also vary as revenues fluctuate, but are 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**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES:</b>					
FEMA Reimbursement	\$ -	\$ 31,670	\$ -	\$ -	\$ -
Water Service	5,205,754	4,520,193	5,000,000	4,929,000	5,400,000
Sewer Service	3,288,263	2,935,835	3,100,000	3,140,000	3,300,000
Penalties	32,276	48,516	45,000	51,300	48,000
Connection Fee	68,650	84,700	80,000	87,600	80,000
Earnings on Investments	6,312	476	2,000	2,000	3,000
Recovered Bad Debt Writeoffs	-	-	-	-	-
Miscellaneous	1,244	7,320	1,500	10,700	5,000
Transfer from Human Resource Svcs Fund	-	43,199	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 8,602,500</b>	<b>\$ 7,671,910</b>	<b>\$ 8,228,500</b>	<b>\$ 8,220,600</b>	<b>\$ 8,836,000</b>
<b>EXPENDITURES BY DEPARTMENT:</b>					
Debt Service	\$ 1,202,796	\$ 395,002	\$ 393,020	\$ 372,700	\$ 670,000
Finance	191,455	259,624	311,700	300,600	312,600
Public Works	4,183,535	4,206,410	4,769,300	4,455,300	4,822,800
Transfer to Asset Replacement Fund	-	105,755	-	-	-
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer to Water & Sewer Capital Projects	900,000	2,700,000	900,000	900,000	900,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,727,786</b>	<b>\$ 8,916,792</b>	<b>\$ 7,624,020</b>	<b>\$ 7,278,600</b>	<b>\$ 7,955,400</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 874,714</b>	<b>\$ (1,244,882)</b>	<b>\$ 604,480</b>	<b>\$ 942,000</b>	<b>\$ 880,600</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>\$ 717,313</b>	<b>\$ 1,592,027</b>	<b>\$ 840,390</b>	<b>\$ 347,145</b>	<b>\$ 1,289,145</b>
<b>ENDING WORKING CAPITAL</b>	<b>\$ 1,592,027</b>	<b>\$ 347,145</b>	<b>\$ 1,444,870</b>	<b>\$ 1,289,145</b>	<b>\$ 2,169,745</b>

**Water & Sewer Fund 2023 Expenditures**



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

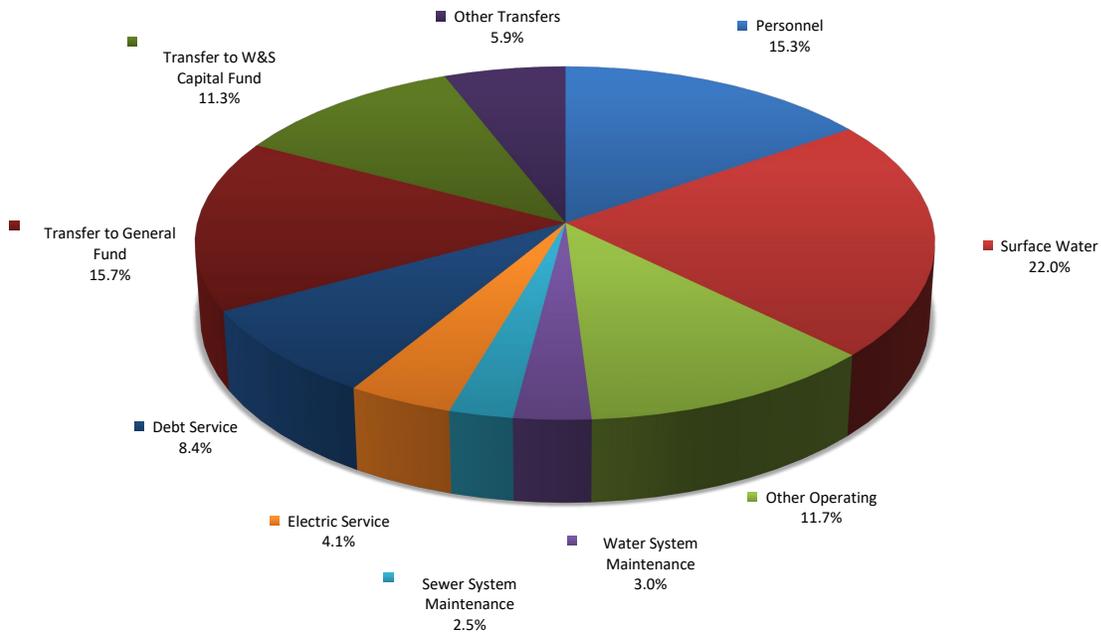
	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
<b>REVENUES:</b>					
FEMA Reimbursement	\$ -	\$ 31,670	\$ -	\$ -	\$ -
Water Service	5,205,754	4,520,193	5,000,000	4,929,000	5,400,000
Sewer Service	3,288,263	2,935,835	3,100,000	3,140,000	3,300,000
Penalties	32,276	48,516	45,000	51,300	48,000
Connection Fee	68,650	84,700	80,000	87,600	80,000
Earnings on Investments	6,312	476	2,000	2,000	3,000
Miscellaneous	1,244	7,320	1,500	10,700	5,000
Transfer from Human Resource Svcs Fund	-	43,199	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 8,602,500</b>	<b>\$ 7,671,910</b>	<b>\$ 8,228,500</b>	<b>\$ 8,220,600</b>	<b>\$ 8,836,000</b>

<b>EXPENDITURES:</b>					
Regular Wages	\$ 687,353	\$ 686,967	\$ 745,600	\$ 657,300	\$ 783,500
On Call	13,647	9,693	14,500	12,800	14,500
Overtime	70,402	79,580	73,000	93,600	73,000
Longevity	6,254	4,813	4,900	4,500	4,300
Health & Dental	114,034	98,736	134,000	107,000	155,100
TMRS	101,995	102,603	110,300	101,000	105,200
FICA	56,769	57,478	60,900	56,300	59,400
Workers Compensation	17,418	9,403	11,000	8,800	9,900
Allowances	3,318	2,142	2,600	2,500	2,600
Other Benefits	2,655	3,060	3,600	3,100	3,600
HSA Contribution	13,250	4,000	17,500	4,500	4,000
Employee Relations	1,323	1,143	1,500	2,000	2,200
Accrued Vacation	(6,887)	(26,276)	-	-	-
Pension Expense	(19,137)	-	-	-	-
OPEB Expense	(38,839)	-	-	-	-
Office Supplies	1,192	1,808	1,600	2,300	2,800
Operating Supplies	26,137	30,238	30,000	30,000	33,000
Fuel	6,298	9,874	15,000	15,000	18,000
Treatment Chemicals	52,610	85,827	100,000	100,000	100,000
Equipment Maintenance	15,776	26,453	30,000	25,000	25,000
Vehicle Maintenance	17,388	28,330	20,000	20,000	23,000
Building & Grounds Maintenance	25,675	13,839	30,000	30,000	30,000
Water System Maintenance	169,806	150,025	200,000	200,000	241,000
Sewer System Maintenance	197,154	175,899	190,000	190,000	200,000
Postage & Shipping	-	222	-	1,000	500
Electric Service	302,352	309,063	320,000	325,000	330,000
Surface Water	1,538,297	1,753,544	1,750,000	1,600,000	1,750,000
Natural Gas Service	321	385	400	500	500
Other Utilities	114	1,364	1,000	1,000	1,000
Equipment Lease/Rental	3,443	2,301	2,400	3,000	3,000
Professional Dues	1,431	2,160	2,800	2,800	2,500
Publications	-	538	-	-	-
Professional Development	5,888	12,383	12,000	12,400	14,100
Sludge Removal	67,868	47,408	95,000	65,000	80,000
Credit Card Fees	72,535	86,754	80,400	90,000	96,000
Other Contracted Services	352,536	359,274	516,000	496,000	418,000
Resident Reimbursement	-	1,800	3,000	1,500	3,000
Community Relations	3,540	6,618	25,000	15,000	15,000
Other Equipment	3,725	1,686	60,000	60,000	60,000
Other Construction Costs	168,450	-	-	-	-
Bad Debt Expense	18,613	6,982	5,000	5,000	5,000
Transfer to Debt Service Fund	1,184,183	388,020	388,020	367,700	665,000
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	2,700,000	900,000	900,000	900,000
Transfer to Vehicle Replacement Fund	92,000	93,000	102,000	102,000	125,000
Transfer to Technology Management Fund	140,000	139,000	145,000	145,000	135,100

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

	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
Transfer to Asset Replacement Fund	86,900	92,900	170,000	170,000	211,600
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,727,786</b>	<b>\$ 8,916,792</b>	<b>\$ 7,624,020</b>	<b>\$ 7,278,600</b>	<b>\$ 7,955,400</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 874,714</b>	<b>\$ (1,244,882)</b>	<b>\$ 604,480</b>	<b>\$ 942,000</b>	<b>\$ 880,600</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>\$ 717,313</b>	<b>\$ 1,592,027</b>	<b>\$ 840,390</b>	<b>\$ 347,145</b>	<b>\$ 1,289,145</b>
<b>ENDING WORKING CAPITAL</b>	<b>\$ 1,592,027</b>	<b>\$ 347,145</b>	<b>\$ 1,444,870</b>	<b>\$ 1,289,145</b>	<b>\$ 2,169,745</b>

**Water & Sewer Fund  
2023 Expenditures by Type**



**WATER AND SEWER FUND  
ACCOUNT LIST**

Account Description	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
<b>REVENUES</b>					
FEMA Reimbursement	\$ -	\$ 31,670	\$ -	\$ -	\$ -
Water Service	5,205,754	4,520,193	5,000,000	4,929,000	5,400,000
Sewer Service	3,288,263	2,935,835	3,100,000	3,140,000	3,300,000
Penalties	32,276	48,516	45,000	51,300	48,000
Connection Fee	68,650	84,700	80,000	87,600	80,000
Earnings on Investments	6,312	476	2,000	2,000	3,000
Recovered Bad Debt Writeoffs	-	-	-	-	-
Miscellaneous	1,244	7,320	1,500	10,700	5,000
Transfer from Human Resource Svcs Fund	-	43,199	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 8,602,500</b>	<b>\$ 7,671,910</b>	<b>\$ 8,228,500</b>	<b>\$ 8,220,600</b>	<b>\$ 8,836,000</b>
<b>EXPENDITURES</b>					
Bad Debt Expense	18,613	6,982	5,000	5,000	5,000
Transfer to Debt Service Fund	1,184,183	388,020	388,020	367,700	665,000
<b>TOTAL CITY WIDE</b>	<b>\$ 1,202,796</b>	<b>\$ 395,002</b>	<b>\$ 393,020</b>	<b>\$ 372,700</b>	<b>\$ 670,000</b>
Regular Wages	69,510	88,517	91,000	89,900	94,900
Overtime	7,709	2,158	3,000	2,200	3,000
Longevity	-	195	300	300	300
Health & Dental	14,401	19,339	21,700	21,700	23,100
TMRS	9,801	11,964	12,400	12,100	12,600
FICA	5,520	6,408	6,600	6,400	6,900
Workers Compensation	196	125	100	100	100
Allowances	-	-	-	-	-
Other Benefits	257	445	500	500	500
HSA Contribution	4,125	2,000	2,500	2,500	2,500
Accrued Vacation	(5,538)	2,289	-	-	-
Pension Expense	(13,120)	-	-	-	-
OPEB Expense	(12,797)	-	-	-	-
Office Supplies	549	-	-	700	1,000
Postage & Shipping	-	-	-	-	-
Equipment Lease/Rental	2,441	1,700	1,700	2,300	2,300
Publications	-	538	-	-	-
Professional Development	-	75	1,500	1,900	1,400
Other Contracted Services	35,866	37,118	90,000	70,000	68,000
Credit Card Fees	72,535	86,754	80,400	90,000	96,000
Furniture & Equip <\$5000	-	-	-	-	-
<b>TOTAL FINANCE</b>	<b>\$ 191,455</b>	<b>\$ 259,624</b>	<b>\$ 311,700</b>	<b>\$ 300,600</b>	<b>\$ 312,600</b>
Regular Wages	617,843	598,451	654,600	567,400	688,600
On Call	13,647	9,693	14,500	12,800	14,500
Overtime	62,693	77,423	70,000	91,400	70,000
Longevity	6,254	4,618	4,600	4,200	4,000
Health & Dental	99,632	79,397	112,300	85,300	132,000
TMRS	92,194	90,639	97,900	88,900	92,600
FICA	51,249	51,070	54,300	49,900	52,500
Workers Compensation	17,222	9,278	10,900	8,700	9,800
Allowances	3,318	2,142	2,600	2,500	2,600
Other Benefits	2,398	2,615	3,100	2,600	3,100
HSA Contribution	9,125	2,000	15,000	2,000	1,500
Employee Relations	1,323	1,143	1,500	2,000	2,200
Accrued Vacation	(1,348)	(28,565)	-	-	-

**WATER AND SEWER FUND  
ACCOUNT LIST**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Pension Expense	(6,017)	-	-	-	-
OPEB Expense	(26,042)	-	-	-	-
Office Supplies	643	1,808	1,600	1,600	1,800
Operating Supplies	26,137	30,238	30,000	30,000	33,000
Fuel	6,298	9,874	15,000	15,000	18,000
Treatment Chemicals	52,610	85,827	100,000	100,000	100,000
Equipment Maintenance	15,776	26,453	30,000	25,000	25,000
Vehicle Maintenance	17,388	28,330	20,000	20,000	23,000
Building & Grounds Maintenance	25,675	13,839	30,000	30,000	30,000
Water System Maintenance	169,806	150,025	200,000	200,000	241,000
Sewer System Maintenance	197,154	175,899	190,000	190,000	200,000
Postage & Shipping	-	222	-	1,000	500
Electric Service	302,352	309,063	320,000	325,000	330,000
Surface Water	1,538,297	1,753,544	1,750,000	1,600,000	1,750,000
Natural Gas Service	321	385	400	500	500
Other Utilities	114	1,364	1,000	1,000	1,000
Equipment Lease/Rental	1,002	601	700	700	700
Professional Dues	1,431	2,160	2,800	2,800	2,500
Professional Development	5,888	12,308	10,500	10,500	12,700
Sludge Removal	67,868	47,408	95,000	65,000	80,000
Other Contracted Services	316,669	322,155	426,000	426,000	350,000
Resident Reimbursement	-	1,800	3,000	1,500	3,000
Community Relations	3,540	6,618	25,000	15,000	15,000
Furniture & Equip <\$5000	-	-	-	-	-
Other Equipment	3,725	1,686	60,000	60,000	60,000
Other Construction Costs	168,450	-	-	-	-
Transfer to Vehicle Replacement Fund	92,000	93,000	102,000	102,000	125,000
Transfer to Technology Management Fund	140,000	139,000	145,000	145,000	135,100
Transfer to Asset Replacement Fund	86,900	92,900	170,000	170,000	211,600
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 4,183,535</b>	<b>\$ 4,206,410</b>	<b>\$ 4,769,300</b>	<b>\$ 4,455,300</b>	<b>\$ 4,822,800</b>
Transfer to Asset Replacement Fund	-	105,755	-	-	-
Transfer to General Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Transfer to Water & Sewer Capital Projects	900,000	2,700,000	900,000	900,000	900,000
<b>TOTAL TRANSFERS</b>	<b>\$ 2,150,000</b>	<b>\$ 4,055,755</b>	<b>\$ 2,150,000</b>	<b>\$ 2,150,000</b>	<b>\$ 2,150,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,727,786</b>	<b>\$ 8,916,792</b>	<b>\$ 7,624,020</b>	<b>\$ 7,278,600</b>	<b>\$ 7,955,400</b>

## **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.

<b>Finance Utility Billing Work Load Indicators</b>				
<b>Indicators</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Projected</b>
Number of Billing Help emails & number of customer service calls and/or in-person	3,174	5,000	5,000	6,000
Number of service orders created/processed	1,798	1,601	2,000	2,500
% of customers paying electronically	50%	80%	80%	85%
% of customers receiving e-statements	53%	58%	60%	65%
Number of bill adjustments processed	664	213	250	300
Number of single family accounts billed	5,450	5,526	5,600	5,650
Number of new single family connections	540	874	900	950

### **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. (2023 Budget \$312,600)

### **FINANCE DEPARTMENT (W&S FUND) 2023 GOALS**

- Continue utility customer service training for all Finance staff members
- Implement new utility billing ERP system
- Review and update, as necessary, all utility billing financial process to maximize efficiencies
- 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 (2022 authorized full-time employees – 2)
- Decrease in Other Contracted Services – \$22,000
- Increase in Credit Card Fees – \$15,600
- Increase in Personnel Costs – \$5,800
- Total Budget – \$312,600 (2022 Total Budget – \$311,700)

**FINANCE DEPARTMENT**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b><i>Utility Billing &amp; Customer Service</i></b>					
Personnel	\$ 80,064	\$ 138,231	\$ 138,100	\$ 135,700	\$ 143,900
Operating	111,391	126,186	173,600	164,900	168,700
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 191,455</b>	<b>\$ 264,416</b>	<b>\$ 311,700</b>	<b>\$ 300,600</b>	<b>\$ 312,600</b>
<b><i>Total Department</i></b>	<b>\$ 191,455</b>	<b>\$ 264,416</b>	<b>\$ 311,700</b>	<b>\$ 300,600</b>	<b>\$ 312,600</b>

**Finance Department Staffing Schedule (W&S Fund)**

<b>POSITION</b>	<b>GRADE</b>	<b>2022</b>		<b>2023</b>		<b>SALARY RANGE</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<b><i>Finance - Utility Billing</i></b>							
Sr. Customer Service Representative	5	1	1	\$ 50,470	\$ 73,182		
Fiscal Services Technician	2	1	1	\$ 36,256	\$ 52,530		
<b><i>Total Finance (W&amp;S Fund)</i></b>		<b>2</b>	<b>2</b>				

**WATER AND SEWER FUND  
FINANCE DEPARTMENT**

**Finance Division Line Item Budget**

	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
Regular Wages	\$ 69,510	\$ 88,517	\$ 91,000	\$ 89,900	\$ 94,900
Overtime	7,709	2,158	3,000	2,200	3,000
Longevity	-	195	300	300	300
Health & Dental	14,401	19,339	21,700	21,700	23,100
TMRS	9,801	11,964	12,400	12,100	12,600
FICA	5,520	6,408	6,600	6,400	6,900
Workers Compensation	196	125	100	100	100
Other Benefits	257	445	500	500	500
HSA Contribution	4,125	2,000	2,500	2,500	2,500
Accrued Vacation	(5,538)	2,289	-	-	-
Pension Expense	(13,120)	581	-	-	-
OPEB Expense	(12,797)	4,211	-	-	-
<b>PERSONNEL</b>	<b>\$ 80,064</b>	<b>\$ 138,231</b>	<b>\$ 138,100</b>	<b>\$ 135,700</b>	<b>\$ 143,900</b>
Office Supplies	\$ 549	\$ -	\$ -	\$ 700	\$ 1,000
Equipment Lease/Rental	2,441	1,700	1,700	2,300	2,300
Professional Development	-	75	1,500	1,900	1,400
Credit Card Fees	72,535	86,754	80,400	90,000	96,000
Other Contracted Services	35,866	37,118	90,000	70,000	68,000
<b>OPERATIONS</b>	<b>\$ 111,391</b>	<b>\$ 126,186</b>	<b>\$ 173,600</b>	<b>\$ 164,900</b>	<b>\$ 168,700</b>
<b>FINANCE DIVISION TOTAL</b>	<b>\$ 191,455</b>	<b>\$ 264,416</b>	<b>\$ 311,700</b>	<b>\$ 300,600</b>	<b>\$ 312,600</b>

## **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.

<b>Public Works Water and Sewer Operations Work Load Indicators</b>				
<b>Indicators</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Projected</b>
New Water Services Installed	32	24	25	30
Water Distributed (surface and groundwater in gallons)	787M	678M	626M	650M
Wastewater Treated (gallons)	417M	387M	310M	300M
Water Meter Read Accuracy (%)	99	99	99	99
Number of Meter Re-reads	90	65	80	85

### **PUBLIC WORKS DEPARTMENT DIVISION (W&S FUND)**

**Operations** – Operates and maintains the City’s water and sewer systems. (2023 Budget – \$4,822,800)

### **PUBLIC WORKS DEPARTMENT (W&S FUND) 2023 GOALS**

- Begin construction and treatment upgrades to the Wastewater Treatment Plant
- Execute a final agreement with end user and complete design of Wastewater Reuse Project and plan for construction design
- Continue to promote water conservation methods with the goal to maintain water loss to less than 15% of overall usage
- Complete the assessment of all pre-1939 cast iron waterlines and plan for replacement in 2024
- Complete the installation of a new waterline at Law Street
- 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 (2022 authorized full-time employees – 11)
- Purchase of Surface Water from the City of Houston – \$1,750,000 (2022 Budget – \$1,750,000)
- Total Budget – \$4,822,800 (2022 Total Budget – \$4,769,300)

**PUBLIC WORKS DEPARTMENT**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<i><b>W&amp;S Fund Operations</b></i>					
Personnel	\$ 943,492	\$ 795,281	\$ 1,041,300	\$ 917,700	\$ 1,073,400
Operating	3,067,868	3,304,821	3,668,000	3,477,600	3,689,400
Capital	172,175	1,686	60,000	60,000	60,000
<b>Total</b>	<b>\$ 4,183,535</b>	<b>\$ 4,101,788</b>	<b>\$ 4,769,300</b>	<b>\$ 4,455,300</b>	<b>\$ 4,822,800</b>
<i><b>Total Department</b></i>	<i><b>\$ 4,183,535</b></i>	<i><b>\$ 4,101,788</b></i>	<i><b>\$ 4,769,300</b></i>	<i><b>\$ 4,455,300</b></i>	<i><b>\$ 4,822,800</b></i>

**Public Works Department Staffing Schedule (W&S Fund)**

<b>POSITION</b>	<b>GRADE</b>	<b>2022</b>	<b>2023</b>	<b>SALARY RANGE</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<i><b>Public Works - Operations</b></i>					
Public Works Manager	10	1	1	\$ 93,730	\$ 135,909
Field Services Supervisor	7	1	1	\$ 61,069	\$ 88,550
Plant Supervisor	7	1	1	\$ 61,069	\$ 88,550
Crew Leader	5	2	2	\$ 50,470	\$ 73,182
Plant Operator, Sr.	5	2	1	\$ 50,470	\$ 73,182
Plant Operator	4	1	2	\$ 43,870	\$ 63,611
Driver/Equipment Operator	2	1	1	\$ 36,256	\$ 52,530
Maintenance Worker I	1	2	2	\$ 32,960	\$ 47,792
<i><b>Total Public Works (W&amp;S Fund)</b></i>		<i><b>11</b></i>	<i><b>11</b></i>		

**WATER AND SEWER FUND  
PUBLIC WORKS DEPARTMENT**

**Operations Division Line Item Budget**

	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
Regular Wages	\$ 617,843	\$ 598,451	\$ 654,600	\$ 567,400	\$ 688,600
On Call	13,647	9,693	14,500	12,800	14,500
Overtime	62,693	77,423	70,000	91,400	70,000
Longevity	6,254	4,618	4,600	4,200	4,000
Health & Dental	99,632	79,397	112,300	85,300	132,000
TMRS	92,194	90,639	97,900	88,900	92,600
FICA	51,249	51,070	54,300	49,900	52,500
Workers Compensation	17,222	9,278	10,900	8,700	9,800
Allowances	3,318	2,142	2,600	2,500	2,600
Other Benefits	2,398	2,615	3,100	2,600	3,100
HSA Contribution	9,125	2,000	15,000	2,000	1,500
Employee Relations	1,323	1,143	1,500	2,000	2,200
Accrued Vacation	(1,348)	(28,565)	-	-	-
Pension Expense	(6,017)	(76,027)	-	-	-
OPEB Expense	(26,042)	(28,595)	-	-	-
<b>PERSONNEL</b>	<b>\$ 943,492</b>	<b>\$ 795,281</b>	<b>\$ 1,041,300</b>	<b>\$ 917,700</b>	<b>\$ 1,073,400</b>
Office Supplies	\$ 643	\$ 1,808	\$ 1,600	\$ 1,600	\$ 1,800
Operating Supplies	26,137	30,238	30,000	30,000	33,000
Fuel	6,298	9,874	15,000	15,000	18,000
Treatment Chemicals	52,610	85,827	100,000	100,000	100,000
Equipment Maintenance	15,776	26,453	30,000	25,000	25,000
Vehicle Maintenance	17,388	28,330	20,000	20,000	23,000
Building & Grounds Maintenance	25,675	13,839	30,000	30,000	30,000
Water System Maintenance	169,806	150,025	200,000	200,000	241,000
Sewer System Maintenance	197,154	175,899	190,000	190,000	200,000
Postage & Shipping	-	222	-	1,000	500
Electric Service	302,352	309,063	320,000	325,000	330,000
Surface Water	1,538,297	1,753,544	1,750,000	1,600,000	1,750,000
Natural Gas Service	321	385	400	500	500
Other Utilities	114	1,364	1,000	1,000	1,000
Equipment Lease/Rental	1,002	601	700	700	700
Professional Dues	1,431	2,160	2,800	2,800	2,500
Professional Development	5,888	12,308	10,500	10,500	12,700
Sludge Removal	67,868	47,408	95,000	65,000	80,000
Other Contracted Services	316,669	322,155	426,000	426,000	350,000
Resident Reimbursement	-	1,800	3,000	1,500	3,000
Community Relations	3,540	6,618	25,000	15,000	15,000
Transfer to Vehicle Replacement Fund	92,000	93,000	102,000	102,000	125,000
Transfer to Technology Management Fund	140,000	139,000	145,000	145,000	135,100
Transfer to Asset Replacement Fund	86,900	92,900	170,000	170,000	211,600
<b>OPERATING</b>	<b>\$ 3,067,868</b>	<b>\$ 3,304,821</b>	<b>\$ 3,668,000</b>	<b>\$ 3,477,600</b>	<b>\$ 3,689,400</b>
Other Equipment	\$ 3,725	\$ 1,686	\$ 60,000	\$ 60,000	\$ 60,000
Other Construction Costs	168,450	-	-	-	-
<b>CAPITAL</b>	<b>\$ 172,175</b>	<b>\$ 1,686</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>OPERATIONS DIVISION TOTAL</b>	<b>\$ 4,183,535</b>	<b>\$ 4,101,788</b>	<b>\$ 4,769,300</b>	<b>\$ 4,455,300</b>	<b>\$ 4,822,800</b>

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

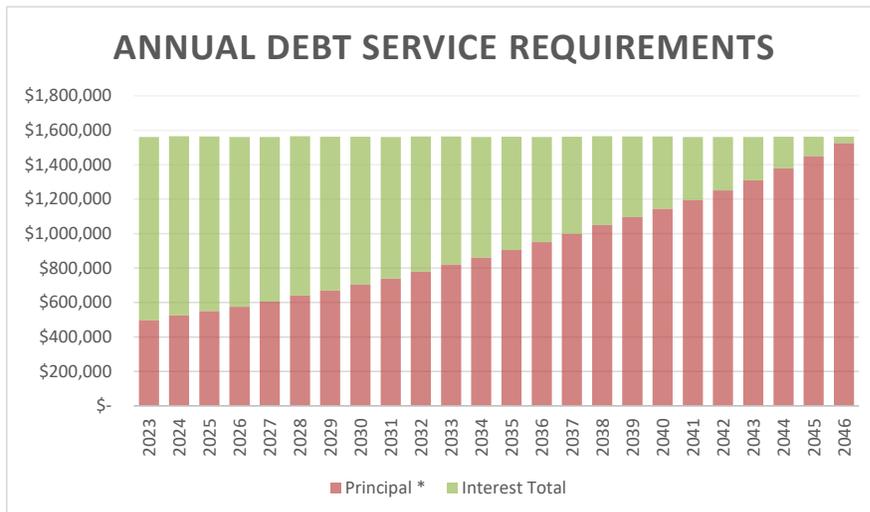
Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2023	Principal & Interest Requirements for 2021			Principal Outstanding December 31, 2023
				Principal	Interest	Total	
	2022 Certificates of Obligation*	3,170,000	22,220,000	-	826,721	826,721	22,220,000
			\$ 22,220,000	\$ -	\$ 826,721	\$ 826,721	\$ 22,220,000

\* Portion of debt transferred to General Debt Service Fund

**CITY OF WEST UNIVERSITY PLACE  
WATER & SEWER DEBT SERVICE  
PRINCIPAL AND INTEREST REQUIREMENTS  
As of January 1, 2023**

Fiscal Year	Principal *	Interest Due 2/1 *	Interest Due 8/1 *	Interest Total	Total
2023	-	287,555	539,166	826,721	826,721
2024	495,000	539,166	526,791	1,065,956	1,560,956
2025	525,000	526,791	513,666	1,040,456	1,565,456
2026	550,000	513,666	499,916	1,013,581	1,563,581
2027	575,000	499,916	485,541	985,456	1,560,456
2028	605,000	485,541	470,416	955,956	1,560,956
2029	640,000	470,416	454,416	924,831	1,564,831
2030	670,000	454,416	437,666	892,081	1,562,081
2031	705,000	437,666	420,041	857,706	1,562,706
2032	740,000	420,041	401,541	821,581	1,561,581
2033	780,000	401,541	382,041	783,581	1,563,581
2034	820,000	382,041	361,541	743,581	1,563,581
2035	860,000	361,541	340,041	701,581	1,561,581
2036	905,000	340,041	317,416	657,456	1,562,456
2037	950,000	317,416	293,666	611,081	1,561,081
2038	1,000,000	293,666	268,666	562,331	1,562,331
2039	1,050,000	268,666	246,353	515,019	1,565,019
2040	1,095,000	246,353	222,400	468,753	1,563,753
2041	1,145,000	222,400	196,638	419,038	1,564,038
2042	1,195,000	196,638	169,750	366,388	1,561,388
2043	1,250,000	169,750	141,625	311,375	1,561,375
2044	1,310,000	141,625	108,875	250,500	1,560,500
2045	1,380,000	108,875	74,375	183,250	1,563,250
2046	1,450,000	74,375	38,125	112,500	1,562,500
2047	1,525,000	38,125	-	38,125	1,563,125
	<b>\$ 22,220,000</b>	<b>\$ 8,198,221</b>	<b>\$ 7,910,666</b>	<b>\$ 16,108,886</b>	<b>\$ 38,328,886</b>

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





City of  
**West University  
Place**

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## **SOLID WASTE FUND**

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

**2022 Forecast** – For 2022, the Solid Waste Fund is expected to have revenue totaling \$1.85 million for solid waste services.

The cost of providing solid waste services in 2022, excluding transfers, is expected to be \$1.52 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 2022 total costs of service to \$1.83 million.

**2023 Budget** – For 2023, the Solid Waste Fund is expected to have revenue of about \$1.91 million for solid waste services. Rates for Solid Waste customers will increase by 3.5% for 2023.

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**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
FEMA Reimbursement	\$ -	\$ 2,051	\$ -	\$ -	\$ -
Solid Waste Collection	1,813,147	1,797,489	1,867,800	1,847,000	1,906,600
Solid Waste Special Collection	650	(50)	500	500	500
Sale of Recyclables	-	10,384	-	10,000	-
Earnings on Investments	5,252	294	1,000	4,500	6,600
Cash Over/Short	-	(997)	-	-	-
Miscellaneous	741	746	800	800	800
<b>TOTAL REVENUE</b>	<b>\$ 1,819,790</b>	<b>\$ 1,809,917</b>	<b>\$ 1,870,100</b>	<b>\$ 1,862,800</b>	<b>\$ 1,914,500</b>
<b>EXPENDITURES BY DIVISION</b>					
City-Wide	\$ 2,902	\$ 1,911	\$ 500	\$ 500	\$ 500
TOTAL CURBSIDE SOLID WASTE	898,445	900,767	1,015,500	1,051,100	1,113,600
TOTAL CURBSIDE RECYCLING	402,331	318,170	412,100	287,300	307,350
Total CURBSIDE GREEN WASTE RECYCLING	223,050	168,938	208,450	182,270	214,000
Transfer to General Fund	310,000	310,000	310,000	310,000	310,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,836,729</b>	<b>\$ 1,699,785</b>	<b>\$ 1,946,550</b>	<b>\$ 1,831,170</b>	<b>\$ 1,945,450</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ (16,938)</b>	<b>\$ 110,133</b>	<b>\$ (76,450)</b>	<b>\$ 31,630</b>	<b>\$ (30,950)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>\$ 444,802</b>	<b>\$ 427,864</b>	<b>\$ 324,599</b>	<b>\$ 537,996</b>	<b>\$ 569,626</b>
<b>ENDING WORKING CAPITAL</b>	<b>\$ 427,864</b>	<b>\$ 537,996</b>	<b>\$ 248,149</b>	<b>\$ 569,626</b>	<b>\$ 538,676</b>

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

	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
<b>REVENUES</b>					
FEMA Reimbursement	\$ -	\$ 2,051	\$ -	\$ -	
Solid Waste Collection	1,813,147	1,797,489	1,867,800	1,847,000	1,906,600
Solid Waste Special Collection	650	(50)	500	500	500
Sale of Recyclables	-	10,384	-	10,000	-
Earnings on Investments	5,252	294	1,000	4,500	6,600
Cash Over/Short	-	(997)	-	-	-
Miscellaneous	741	746	800	800	800
<b>REVENUE</b>	<b>\$ 1,819,790</b>	<b>\$ 1,809,917</b>	<b>\$ 1,870,100</b>	<b>\$ 1,862,800</b>	<b>\$ 1,914,500</b>

**EXPENDITURES**

Bad Debt Expense	\$ 2,902	\$ 1,911	\$ 500	\$ 500	\$ 500
<b>TOTAL CITY-WIDE</b>	<b>\$ 2,902</b>	<b>\$ 1,911</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>

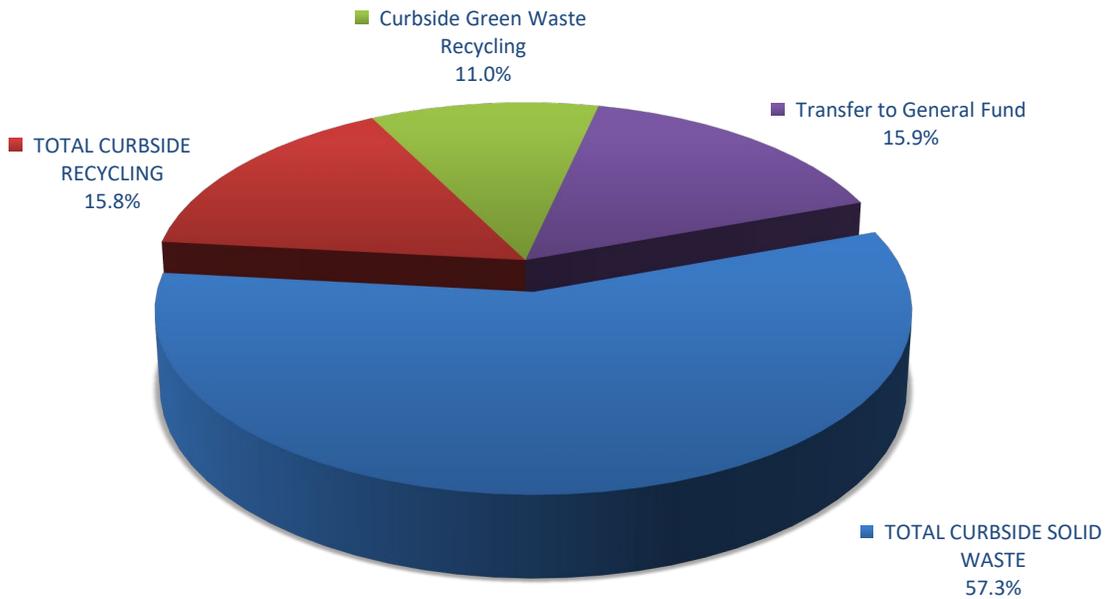
Regular Wages	\$ 215,288	\$ 227,007	\$ 249,800	\$ 268,700	\$ 274,800
Overtime	9,304	10,142	14,000	12,800	14,000
Longevity	2,303	1,910	2,000	1,900	2,000
Health & Dental	42,150	32,835	47,300	50,700	61,600
TMRS	29,478	31,269	34,900	38,200	37,400
FICA	16,340	17,423	19,100	21,300	20,800
Workers Compensation	11,651	6,431	6,700	7,200	6,900
Other Benefits	903	1,066	1,200	1,300	1,300
HSA Contribution	1,250	750	3,000	1,500	1,500
Employee Relations	293	339	1,700	1,500	1,700
Accrued Vacation	12,798	816	-	-	-
Pension Expense	(25,374)	-	-	-	-
OPEB Expense	(27,190)	-	-	-	-
Office Supplies	-	134	-	-	-
Operating Supplies	8,795	8,815	12,000	12,000	12,500
Fuel	16,904	27,314	34,000	50,000	50,000
Equipment Maintenance	605	673	1,500	1,500	1,500
Vehicle Maintenance	90,024	52,960	50,000	50,000	55,000
Electric Service	382	396	700	600	700
Surface Water	908	734	2,000	2,000	2,000
Other Utilities	-	50	-	300	300
Professional Dues	717	292	900	900	900
Professional Development	-	3,723	1,500	1,500	3,500
Disposal Fee	195,459	194,425	202,000	202,000	205,000
Landfill Maintenance	9,450	10,325	12,000	12,000	12,000
Other Contracted Services	123,406	126,002	133,000	133,000	157,300
Community Relations	600	803	6,000	-	-
Construction Costs	-	-	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	145,000	145,000	144,000
Transfer to Technology Management Fund	27,000	28,000	32,200	32,200	46,900
<b>TOTAL CURBSIDE SOLID WASTE</b>	<b>\$ 1,208,445</b>	<b>\$ 1,229,635</b>	<b>\$ 1,325,500</b>	<b>\$ 1,361,100</b>	<b>\$ 1,423,600</b>

Regular Wages	\$ 52,210	\$ 53,181	\$ 53,700	\$ 51,700	\$ 53,700
Overtime	3,500	1,267	3,000	600	3,000
Longevity	1,010	1,070	1,100	1,100	1,100
Health & Dental	5,950	5,851	6,600	7,100	8,000
TMRS	7,431	7,262	7,600	7,000	7,400
FICA	4,194	4,094	4,200	3,900	4,200
Workers Compensation	2,900	1,503	1,400	1,400	1,400
Other Benefits	200	258	300	300	300

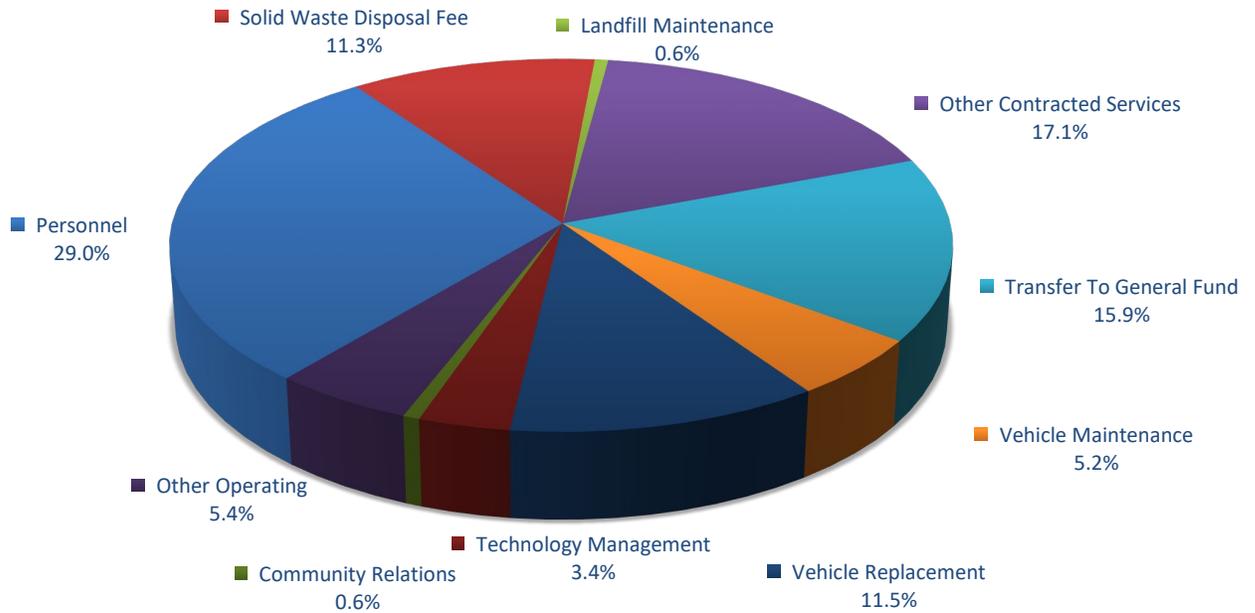
**SOLID WASTE FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
Accrued Vacation	1,097	(2,625)	-	-	-
Pension Expense	(330)	-	-	-	-
OPEB Expense	(1,992)	-	-	-	-
Operating Supplies	1,374	8,421	1,200	1,200	1,250
Fuel	7,225	9,112	13,000	13,000	14,000
Equipment Maintenance	7	9,656	1,000	1,000	1,000
Vehicle Maintenance	47,212	60,689	35,000	35,000	35,000
Disposal Fee	133,373	22,573	120,000	-	-
Other Contracted Services	71,405	69,112	88,000	88,000	98,000
Community Relations	1,214	18,339	11,500	11,500	12,000
Other Equipment	7,254	-	8,000	8,000	8,000
Transfer to Vehicle Replacement Fund	40,000	40,000	40,000	40,000	40,000
Transfer to Technology Management Fund	17,100	17,800	16,500	16,500	19,000
<b>TOTAL CURBSIDE RECYCLING</b>	<b>\$ 402,331</b>	<b>\$ 327,562</b>	<b>\$ 412,100</b>	<b>\$ 287,300</b>	<b>\$ 307,350</b>
Regular Wages	\$ 41,518	\$ 42,284	\$ 42,100	\$ 31,200	\$ 43,100
Overtime	2,707	1,010	2,000	1,000	2,000
Longevity	210	270	300	70	300
Health & Dental	6,787	6,691	7,600	5,500	8,100
TMRS	5,829	5,698	5,800	4,100	5,800
FICA	3,333	3,259	3,350	2,300	3,400
Workers Compensation	2,245	1,177	1,100	900	1,100
Other Benefits	166	216	200	200	200
Accrued Vacation	308	338	-	-	-
Pension Expense	26,478	-	-	-	-
OPEB Expense	19,916	-	-	-	-
Fuel	2,123	4,576	7,000	5,000	5,000
Vehicle Maintenance	5,842	7,341	12,000	12,000	12,000
Disposal Fee	10,820	10,841	15,000	15,000	15,000
Other Contracted Services	54,767	52,527	72,000	65,000	78,000
Transfer to Vehicle Replacement Fund	40,000	40,000	40,000	40,000	40,000
<b>Total CURBSIDE GREEN WASTE RECYCLING</b>	<b>\$ 223,050</b>	<b>\$ 176,227</b>	<b>\$ 208,450</b>	<b>\$ 182,270</b>	<b>\$ 214,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,836,729</b>	<b>\$ 1,735,334</b>	<b>\$ 1,946,550</b>	<b>\$ 1,831,170</b>	<b>\$ 1,945,450</b>

## Solid Waste Fund - 2023 Expenditures by Function



## Solid Waste Fund - 2023 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	2020 Actual	2021 Actual	2022 Estimated	2023 Projected
Solid Waste - Warnings Issued (early/late placement)	308	300	300	300
<b>Tons of Solid Waste Disposed</b>				
<i>Solid Waste</i>	5,000	5,000	4,500	4,500
<i>Recycling</i>	2,126	1,800	2,000	2,300
<i>Yard Waste</i>	700	825	750	850

### PUBLIC WORKS DEPARTMENT DIVISIONS (SOLID WASTE FUND)

**Curbside Solid Waste** – Collects and disposes of solid waste (2023 Budget – \$1,423,600)

**Curbside Recycling** – Collects and recycles recyclable waste (2023 Budget – \$307,350)

**Curbside Green Waste Recycling** – Collects and recycles yard waste (2023 Budget – \$214,000)

### PUBLIC WORKS DEPARTMENT 2023 GOALS (SOLID WASTE FUND)

- Implement a food waste collection program for residents through the selection of a preferred vendor.
- Continue working with the Recycle Board to create ideas to encourage and engage residents to increase recycling efforts.
- Continue to enforce the City’s proper placement requirements for curbside collection and attain at least 95% compliance.
- Continue education efforts to maintain the recycling contamination rate below 10%.
- Continue employee development through technical, management and leadership training.

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

- Authorized full-time employees – 7 (2022 authorized full-time employees – 7)
- Total Budget – \$1,944,950 (2022 Total Budget – \$1,946,050)

**PUBLIC WORKS SOLID WASTE**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<i>Curbside Solid Waste</i>					
Personnel	\$ 289,195	\$ 311,119	\$ 379,700	\$ 405,100	\$ 422,000
Operating	919,250	899,647	942,800	953,000	1,001,600
Capital	-	-	3,000	3,000	-
<b>Total</b>	<b>\$ 1,208,445</b>	<b>\$ 1,210,767</b>	<b>\$ 1,325,500</b>	<b>\$ 1,361,100</b>	<b>\$ 1,423,600</b>
<i>Curbside Recycling</i>					
Personnel	\$ 76,169	\$ 62,467	\$ 77,900	\$ 73,100	\$ 79,100
Operating	318,908	255,703	326,200	206,200	220,250
Capital	7,254	-	8,000	8,000	8,000
<b>Total</b>	<b>\$ 402,331</b>	<b>\$ 318,170</b>	<b>\$ 412,100</b>	<b>\$ 287,300</b>	<b>\$ 307,350</b>
<i>Curbside Green Waste Recycling</i>					
Personnel	\$ 109,498	\$ 53,653	\$ 62,450	\$ 45,270	\$ 64,000
Operating	113,553	115,284	146,000	137,000	150,000
<b>Total</b>	<b>\$ 223,050</b>	<b>\$ 168,938</b>	<b>\$ 208,450</b>	<b>\$ 182,270</b>	<b>\$ 214,000</b>
<b>Total Department</b>	<b>\$ 1,833,826</b>	<b>\$ 1,697,874</b>	<b>\$ 1,946,050</b>	<b>\$ 1,830,670</b>	<b>\$ 1,944,950</b>

**Public Works Department Staffing Schedule (Solid Waste Fund)**

<b>POSITION</b>	<b>GRADE</b>	<b>2022</b>	<b>2023</b>	<b>SALARY RANGE</b>	
		<b>BUDGET</b>	<b>BUDGET</b>	<b>MINIMUM</b>	<b>MAXIMUM</b>
<i>Public Works</i>					
<i>Curbside Solid Waste</i>					
Crew Chief	6	1	1	\$ 55,517	\$ 80,500
Crew Leader-Solid Waste	4	1	1	\$ 43,870	\$ 63,611
Driver/Equipment Operator	2	3	3	\$ 36,256	\$ 52,530
<i>Curbside Recycling</i>					
Driver/Equipment Operator	2	1	1	\$ 36,256	\$ 52,530
<i>Recycling</i>					
Driver/Equipment Operator	2	1	1	\$ 36,256	\$ 52,530
<b>TOTAL SOLID WASTE FUND</b>		<b>7</b>	<b>7</b>		

**PUBLIC WORKS DEPARTMENT**

**Curbside Solid Waste Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 215,288	\$ 227,007	\$ 249,800	\$ 268,700	\$ 274,800
Overtime	9,304	10,142	14,000	12,800	14,000
Longevity	2,303	1,910	2,000	1,900	2,000
Health & Dental	42,150	32,835	47,300	50,700	61,600
TMRS	29,478	31,269	34,900	38,200	37,400
FICA	16,340	17,423	19,100	21,300	20,800
Workers Compensation	11,651	6,431	6,700	7,200	6,900
Other Benefits	903	1,066	1,200	1,300	1,300
HSA Contribution	1,250	750	3,000	1,500	1,500
Employee Relations	293	339	1,700	1,500	1,700
Accrued Vacation	12,798	816	-	-	-
Pension Expense	(25,374)	(16,223)	-	-	-
OPEB Expense	(27,190)	(2,645)	-	-	-
<b>PERSONNEL</b>	<b>\$ 289,195</b>	<b>\$ 311,119</b>	<b>\$ 379,700</b>	<b>\$ 405,100</b>	<b>\$ 422,000</b>
Office Supplies	\$ -	\$ 134	\$ -	\$ -	\$ -
Operating Supplies	8,795	8,815	12,000	12,000	12,500
Fuel	16,904	27,314	34,000	50,000	50,000
Equipment Maintenance	605	673	1,500	1,500	1,500
Vehicle Maintenance	90,024	52,960	50,000	50,000	55,000
Electric Service	382	396	700	600	700
Surface Water	908	734	2,000	2,000	2,000
Other Utilities	-	50	-	300	300
Professional Dues	717	292	900	900	900
Professional Development	-	3,723	1,500	1,500	3,500
Disposal Fee	195,459	194,425	202,000	202,000	205,000
Landfill Maintenance	9,450	10,325	12,000	12,000	12,000
Other Contracted Services	123,406	126,002	133,000	133,000	157,300
Community Relations	600	803	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	145,000	145,000	144,000
Transfer to Technology Management Fund	27,000	28,000	32,200	32,200	46,900
<b>OPERATING</b>	<b>\$ 919,250</b>	<b>\$ 899,647</b>	<b>\$ 942,800</b>	<b>\$ 953,000</b>	<b>\$ 1,001,600</b>
Construction Costs	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
<b>CAPITAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>
<b>CURBSIDE SOLID WASTE DIVISION TOTAL</b>	<b>\$ 1,208,445</b>	<b>\$ 1,210,767</b>	<b>\$ 1,325,500</b>	<b>\$ 1,361,100</b>	<b>\$ 1,423,600</b>

**PUBLIC WORKS DEPARTMENT**

**Curbside Recycling Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 52,210	\$ 53,181	\$ 53,700	\$ 51,700	\$ 53,700
Overtime	3,500	1,267	3,000	600	3,000
Longevity	1,010	1,070	1,100	1,100	1,100
Health & Dental	5,950	5,851	6,600	7,100	8,000
TMRS	7,431	7,262	7,600	7,000	7,400
FICA	4,194	4,094	4,200	3,900	4,200
Workers Compensation	2,900	1,503	1,400	1,400	1,400
Other Benefits	200	258	300	300	300
Accrued Vacation	1,097	(2,625)	-	-	-
Pension Expense	(330)	(6,627)	-	-	-
OPEB Expense	(1,992)	(2,765)	-	-	-
<b>PERSONNEL</b>	<b>\$ 76,169</b>	<b>\$ 62,467</b>	<b>\$ 77,900</b>	<b>\$ 73,100</b>	<b>\$ 79,100</b>
Operating Supplies	\$ 1,374	\$ 8,421	\$ 1,200	\$ 1,200	\$ 1,250
Fuel	7,225	9,112	13,000	13,000	14,000
Equipment Maintenance	7	9,656	1,000	1,000	1,000
Vehicle Maintenance	47,212	60,689	35,000	35,000	35,000
Disposal Fee	133,373	22,573	120,000	-	-
Other Contracted Services	71,405	69,112	88,000	88,000	98,000
Community Relations	1,214	18,339	11,500	11,500	12,000
Transfer to Vehicle Replacement Fund	40,000	40,000	40,000	40,000	40,000
Transfer to Technology Management Fund	17,100	17,800	16,500	16,500	19,000
<b>OPERATING</b>	<b>\$ 318,908</b>	<b>\$ 255,703</b>	<b>\$ 326,200</b>	<b>\$ 206,200</b>	<b>\$ 220,250</b>
Other Equipment	\$ 7,254	\$ -	\$ 8,000	\$ 8,000	\$ 8,000
<b>CAPITAL</b>	<b>\$ 7,254</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>CURBSIDE RECYCLING DIVISION TOTAL</b>	<b>\$ 402,331</b>	<b>\$ 318,170</b>	<b>\$ 412,100</b>	<b>\$ 287,300</b>	<b>\$ 307,350</b>

**PUBLIC WORKS DEPARTMENT**

**Curbside Green Waste Recycling Division Line Item Budget**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Regular Wages	\$ 41,518	\$ 42,284	\$ 42,100	\$ 31,200	\$ 43,100
Overtime	2,707	1,010	2,000	1,000	2,000
Longevity	210	270	300	70	300
Health & Dental	6,787	6,691	7,600	5,500	8,100
TMRS	5,829	5,698	5,800	4,100	5,800
FICA	3,333	3,259	3,350	2,300	3,400
Workers Compensation	2,245	1,177	1,100	900	1,100
Other Benefits	166	216	200	200	200
Accrued Vacation	308	338	-	-	-
Pension Expense	26,478	(5,154)	-	-	-
OPEB Expense	19,916	(2,135)	-	-	-
<b>PERSONNEL</b>	<b>\$ 109,498</b>	<b>\$ 53,653</b>	<b>\$ 62,450</b>	<b>\$ 45,270</b>	<b>\$ 64,000</b>
Fuel	\$ 2,123	\$ 4,576	\$ 7,000	\$ 5,000	\$ 5,000
Vehicle Maintenance	5,842	7,341	12,000	12,000	12,000
Disposal Fee	10,820	10,841	15,000	15,000	15,000
Other Contracted Services	54,767	52,527	72,000	65,000	78,000
Transfer to Vehicle Replacement Fund	40,000	40,000	40,000	40,000	40,000
<b>OPERATING</b>	<b>\$ 113,553</b>	<b>\$ 115,284</b>	<b>\$ 146,000</b>	<b>\$ 137,000</b>	<b>\$ 150,000</b>
<b>CURBSIDE GREEN WASTE RECYCLING DIVISION TOTAL</b>	<b>\$ 223,050</b>	<b>\$ 168,938</b>	<b>\$ 208,450</b>	<b>\$ 182,270</b>	<b>\$ 214,000</b>

## **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 65 vehicles across various departments maintained by the City.

- Public Works Department                    38
- Police Department                            15
- Fire Department                                7
- Parks & Recreation Department        5

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

**2022 Forecast** – Revenue in the VRF will be more than anticipated in the 2022 Budget due to an increase in earnings on investments. Expenditures in 2022 are expected to be \$31,300 more than the \$682,000 budgeted.

**2023 Budget** – Transfers from other funds in 2023 are expected to be \$746,000. The budgeted expenditures in 2023 are \$810,500, which refurbishes or replaces the following:

- |                |                                           |          |
|----------------|-------------------------------------------|----------|
| • Police       | 2013 Chevy Caprice                        | \$41,500 |
| • Police       | 2018 Ford Interceptor SUV                 | 70,000   |
| • Police       | 2018 Ford Interceptor SUV                 | 70,000   |
| • Public Works | 2007 Chevy Impala                         | 30,000   |
| • Public Works | New Addition                              | 30,000   |
| • Public Works | 2016 Heated Pressure Washer Trailer       | 9,000    |
| • Public Works | 2002 F-450 w/service body                 | 75,000   |
| • Public Works | 2002 F-450 w/service body                 | 75,000   |
| • Public Works | 2002 F-450 w/service body                 | 75,000   |
| • Public Works | 2007 F-250 Pick Up Truck                  | 50,000   |
| • Public Works | 2013 Volvo HDR w/HEIL 2500 Durapack 25 yd | 285,000  |

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Sale of City Property	\$ 22,703	\$ 25,051	\$ -	\$ 15,000	\$ 15,000
Earnings on Investments	23,597	2,457	5,000	21,300	31,500
Transfer from General Fund	365,355	343,000	350,000	350,000	367,000
Transfer from Water & Sewer Fund	92,000	93,000	102,000	102,000	125,000
Transfer from Solid Waste Fund	215,000	215,000	225,000	225,000	224,000
Transfer from Technology Management Fund	-	-	-	-	30,000
<b>TOTAL REVENUES</b>	<b>\$ 718,655</b>	<b>\$ 678,508</b>	<b>\$ 682,000</b>	<b>\$ 713,300</b>	<b>\$ 792,500</b>
<b>EXPENDITURES</b>					
Automobiles	\$ 160,025	\$ 61,130	\$ 30,000	\$ 106,000	\$ 211,500
Light Trucks	57,891	121,260	144,000	47,000	275,000
Trucks	15,130	752,617	484,000	748,000	285,000
Other Equipment	-	-	-	-	39,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 233,046</b>	<b>\$ 935,007</b>	<b>\$ 658,000</b>	<b>\$ 901,000</b>	<b>\$ 810,500</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 485,609</b>	<b>\$ (256,499)</b>	<b>\$ 24,000</b>	<b>\$ (187,700)</b>	<b>\$ (18,000)</b>
<b>BEGINNING NET POSITION*</b>	<b>\$ 2,854,049</b>	<b>\$ 3,339,658</b>	<b>\$ 1,205,067</b>	<b>\$ 3,083,159</b>	<b>\$ 2,895,459</b>
<b>ENDING NET POSITION</b>	<b>\$ 3,339,658</b>	<b>\$ 3,083,159</b>	<b>\$ 1,229,067</b>	<b>\$ 2,895,459</b>	<b>\$ 2,877,459</b>

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

**VEHICLE REPLACEMENT FUND**  
**2023 Replacement Schedule**

VEHICLE	DEPARTMENT ASSIGNED	VEHICLE TYPE BEING PURCHASED	ESTIMATED REPLACEMENT COST
2013 Chevy Caprice	Police	Unmarked Sedan	41,500
2018 Ford Interceptor SUV	Police	Patrol Unit	70,000
2018 Ford Interceptor SUV	Police	Patrol Unit	70,000
2007 Chevy Impala	Public Works	Sedan or SUV*	30,000
New Addition	Public Works	Sedan or SUV	30,000
2016 Heated Pressure Washer Trailer	Public Works	Heated Pressure Washer Trailer	9,000
2002 F-450 w/service body	Public Works	1 ½ Ton Service Body Truck	75,000
2002 F-450 w/service body	Public Works	1 ½ Ton Service Body Truck	75,000
2002 F-450 w/service body	Public Works	1 ½ Ton Service Body Truck	75,000
2007 F-250 Pick Up Truck	Public Works	¾ Ton Pickup Truck	50,000
2013 Volvo HDR w/HEIL 2500 Durapack 25 yd	Public Works	Solid Waste Truck	285,000
<b>2023 Vehicle &amp; Equipment Replacement Cost</b>			<b>\$ 810,500</b>

**VEHICLE REPLACEMENT SCHEDULE  
FIVE YEAR REPLACEMENT SCHEDULE  
2024 - 2028**

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
001	2013 Ford Escape	Public Works	2024	34,000
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 Suburban 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
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
<b>2024 Vehicle &amp; Equipment Replacement</b>				
<b>Cost</b>				<b>1,237,000</b>
140	2020 Ford Interceptor Patrol - SUV	Police	2025	62,000
141	2021 Ford Interceptor Patrol - SUV	Police	2025	62,000
411	2010 F-250 XL Ext. Cab with Tommy Lift	Parks	2025	51,000
412	2010 Ford F-250 Ext. Cab w/ Service Body	Parks	2025	56,000
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
<b>2025 Vehicle &amp; Equipment Replacement</b>				
<b>Cost</b>				<b>783,000</b>
142	2021 Ford Interceptor Patrol - SUV	Police	2026	67,000
143	2022 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
<b>2026 Vehicle &amp; Equipment Replacement</b>				
<b>Cost</b>				<b>272,000</b>
818	2007 TCM Forklift - Model FD25 T7	Public Works	2027	35,000
826	2007 6' x 10' Utility Trailer	Public Works	2027	5,000
<b>2027 Vehicle &amp; Equipment Replacement</b>				
<b>Cost</b>				<b>40,000</b>

**VEHICLE REPLACEMENT SCHEDULE  
FIVE YEAR REPLACEMENT SCHEDULE  
2024 - 2028**

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
220	2012 Ambulance - Dodge Chassis / 14 'Frazer Body	Fire	2028	303,000
144	2023 Ford Interceptor SUV	Police	2028	84,000
145	2023 Ford Interceptor SUV	Police	2028	84,000
413	2016 Ford Interceptor SUV	Parks	2028	30,000
871	2013 Godwin Dri Prime 4" Pump	Public Works	2028	39,000
<b>2028 Vehicle &amp; Equipment Replacement Cost</b>				<b>540,000</b>

*\* 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	2020 Actual	2021 Actual	2022 Estimated	2023 Projected
Desktop/Laptops/Virtual PCs Maintained	168	170	170	172
Physical Servers Maintained	25	26	26	26
Virtual Servers Maintained	46	47	45	45
Contracts Managed	106	113	106	105
Help Desk Calls	720	835	750	750

**2022 Forecast** – In 2022, transfers from other funds are expected to be \$1,927,800. Total Expenditures expected to total \$1,870,150.

**2023 Budget** – The 2023 budget projects transfers from other funds amounting to \$2,128,300. Expenditures for operations are budgeted to be \$2,128,300.

### TECHNOLOGY MANAGEMENT FUND 2023 GOALS

- Complete phase 2 of the planned network infrastructure replacement for City sites including updating wireless access points and replacing outdated hardware with modern equivalents
- Complete phase 2 of 4 of radio replacements for fire and police
- CCTV camera replacement for multiple city facilities
- Deployment of new body cameras for police
- Enhanced security monitoring and blocking software/hardware
- Microsoft 365 deployment and migration
- Ipad replacements
- Access control pad refresh
- Multifactor logins for select users

### TECHNOLOGY MANAGEMENT FUND BUDGET HIGHLIGHTS

- Authorized full-time employees – 4 (2022 authorized full-time employees – 4)
- Total Budget - \$2,128,300 (2022 Total Budget - \$1,938,500)

**TECHNOLOGY MANAGEMENT  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
<b>REVENUES</b>					
Transfer from General Fund	\$ 1,496,400	\$ 1,761,200	\$ 1,734,100	\$ 1,734,100	\$ 1,927,300
Transfer from Water & Sewer Fund	140,000	139,000	145,000	145,000	135,100
Transfer from Solid Waste Fund	44,100	45,800	48,700	48,700	65,900
FEMA Reimbursement	-	123	-	-	-
Earnings on Investments	3,403	387	1,000	3,900	5,800
<b>TOTAL REVENUES</b>	<b>\$ 1,683,903</b>	<b>\$ 1,946,510</b>	<b>\$ 1,928,800</b>	<b>\$ 1,931,700</b>	<b>\$ 2,134,100</b>
<b>EXPENDITURES</b>					
Regular Wages	\$ 275,759	\$ 391,762	\$ 401,800	\$ 399,700	\$ 434,900
Part-Time Wages	47,888	-	-	-	-
On Call	3,327	2,763	2,800	2,700	-
Overtime	16,793	6,771	8,500	3,600	-
Longevity	1,203	1,165	1,500	1,500	1,500
Health & Dental	40,476	33,189	37,600	32,400	36,200
TMRS	39,739	53,825	55,700	54,800	57,400
FICA	25,628	30,390	31,700	30,800	33,600
Workers Compensation	1,718	954	700	900	700
Allowances	6,596	9,204	9,400	9,400	9,400
Other Benefits	1,153	1,787	1,800	1,800	1,800
HSA Contribution	4,050	2,700	5,500	3,000	3,000
Accrued Vacation	(3,481)	18,320	-	-	-
Pension Expense	(77,343)	23,087	-	-	-
OPEB Expense	(71,242)	28,309	-	-	-
<b>PERSONNEL</b>	<b>\$ 312,263</b>	<b>\$ 604,228</b>	<b>\$ 557,000</b>	<b>\$ 540,600</b>	<b>\$ 578,500</b>
Office Supplies	\$ 729	\$ 240	\$ 1,000	\$ 1,000	\$ 1,000
Operating Supplies	20,551	9,794	10,500	10,500	10,500
Equipment Maintenance	15,826	7,220	10,000	10,000	10,000
Hardware & Software Maintenance Contracts	532,422	571,510	704,200	668,000	832,900
Tele-Communications & Data & Radio	212,180	266,967	280,500	270,000	274,000
Consultants	28,990	14,152	15,000	15,000	15,000
Professional Dues	-	175	2,800	2,550	2,700
Professional Development	892	995	9,400	9,400	14,900
Other Contracted Services	146,064	96,625	90,000	85,000	80,000
High Technology Replacements	127,943	228,523	150,000	150,000	131,900
Transfer to Vehicle Replacement Fund	-	-	-	-	30,000
Transfer to Asset Replacement Fund	20,000	20,700	108,100	108,100	146,900
<b>OPERATIONS</b>	<b>\$ 1,105,598</b>	<b>\$ 1,216,901</b>	<b>\$ 1,381,500</b>	<b>\$ 1,329,550</b>	<b>\$ 1,549,800</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,417,861</b>	<b>\$ 1,821,128</b>	<b>\$ 1,938,500</b>	<b>\$ 1,870,150</b>	<b>\$ 2,128,300</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 266,042</b>	<b>\$ 125,382</b>	<b>\$ (9,700)</b>	<b>\$ 61,550</b>	<b>\$ 5,800</b>
<b>BEGINNING NET POSITION</b>	<b>\$ 106,600</b>	<b>\$ 372,642</b>	<b>\$ 625,876</b>	<b>\$ 498,024</b>	<b>\$ 559,574</b>
<b>ENDING NET POSITION</b>	<b>\$ 372,642</b>	<b>\$ 498,024</b>	<b>\$ 616,176</b>	<b>\$ 559,574</b>	<b>\$ 565,374</b>

**TECHNOLOGY MANAGEMENT FUND  
ADMINISTRATION DEPARTMENT**

	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
<i>Technology Management</i>					
Personnel	\$ 312,263	\$ 604,228	\$ 557,000	\$ 540,600	\$ 578,500
Operating	1,105,598	1,216,901	1,381,500	1,329,550	1,549,800
<b>Total Department</b>	<b>\$ 1,417,861</b>	<b>\$ 1,821,128</b>	<b>\$ 1,938,500</b>	<b>\$ 1,870,150</b>	<b>\$ 2,128,300</b>

**Technology Management Fund**

POSITION	GRADE	2022	2023	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Technology Management</i>					
IT Director	12	1	1	\$ 118,450	\$ 183,598
IT Operations Manager	10	1	1	\$ 93,730	\$ 135,909
IT Analyst	8	0	1	\$ 67,176	\$ 97,405
Network Administrator	8	1	1	\$ 67,176	\$ 97,405
IT Technician	6	1	0	\$ 55,517	\$ 80,500
<b>Total Technology Management Fund</b>		<b>4</b>	<b>4</b>		

## 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.

**2022 Forecast** – In 2022, transfers from other funds are expected to be \$721,400 and total revenues are projected to be \$744,800. Total expenditures are expected to be \$458,800.

**2023 Budget** – Transfers from other funds in 2023 are expected to be \$904,300 and total revenues are projected to be \$938,900. The budgeted expenditures for 2023 are \$768,000, which is for the following purchases and a transfer to the Transportation Improvement Fund totaling \$545,000 to partially finance a capital project.

Fire	LifePack15 (Command 3) Cardiac Monitor	\$48,000
Fire	Stryker Power Pro Patient Cot	\$30,000
PARD-Park Maintenance	Smart Irrigation Meters	\$145,000

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**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Earnings on Investments	\$ 19,258	\$ 2,455	\$ 5,000	\$ 23,400	\$ 34,600
Donations	-	41,160	-	-	-
Miscellaneous	2,270	-	10,000	-	-
Transfer from General Fund	576,100	539,300	443,300	443,300	545,800
Transfer from Water & Sewer Fund	86,900	92,900	170,000	170,000	211,600
Transfer from Technology Management Fund	20,000	20,700	108,100	108,100	146,900
<b>TOTAL REVENUES</b>	<b>\$ 704,528</b>	<b>\$ 696,515</b>	<b>\$ 736,400</b>	<b>\$ 744,800</b>	<b>\$ 938,900</b>
<b>EXPENDITURES</b>					
Other Equipment	\$ 166,723	\$ 276,860	\$ 113,800	\$ 113,800	\$ 223,000
Transfer to Transportation Improvement Fund	-	-	345,000	345,000	545,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 166,723</b>	<b>\$ 276,860</b>	<b>\$ 458,800</b>	<b>\$ 458,800</b>	<b>\$ 768,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 537,805</b>	<b>\$ 419,655</b>	<b>\$ 277,600</b>	<b>\$ 286,000</b>	<b>\$ 170,900</b>
<b>BEGINNING NET POSITION</b>	<b>\$ 2,563,619</b>	<b>\$ 3,101,424</b>	<b>\$ 3,570,725</b>	<b>\$ 3,521,079</b>	<b>\$ 3,807,079</b>
<b>ENDING NET POSITION</b>	<b>\$ 3,101,424</b>	<b>\$ 3,521,079</b>	<b>\$ 3,848,325</b>	<b>\$ 3,807,079</b>	<b>\$ 3,977,979</b>

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

**ASSET REPLACEMENT FUND**  
**2023 Replacement Schedule**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
LifePack15 (Command 3) Cardiac Monitor	Fire	2023	48,000
Stryker Power Pro Patient Cot	Fire	2023	30,000
Smart Irrigation Meters	PARD- Park Maintenance	2023	145,000
<b>2023 Equipment Replacement Cost</b>			<b>\$ 223,000</b>

**ASSET REPLACEMENT SCHEDULE  
FIVE YEAR REPLACEMENT SCHEDULE  
2024 - 2028**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Bunker Gear Replacement - mandated by Texas Commission on Fire Protection (TCFP)	Fire	2024	125,000
Signal Indication/Illumination (signal heads-LED)	Traffic	2024	18,700
Signal Indication/Illumination (signal heads-LED)	Traffic	2024	18,700
Signal Indication/Illumination (signal heads-LED)	Traffic	2024	18,700
Signal Indication/Illumination (signal heads-LED)	Traffic	2024	18,700
Signal Indication/Illumination (signal heads-LED)	Traffic	2024	18,700
Air Handler #1 - CH	Facilities	2024	25,400
Air Handler #2 - CH	Facilities	2024	29,800
Air Handler #3 - CH	Facilities	2024	28,700
Air Handler #4 - CH	Facilities	2024	28,900
Pool heater	Facilities	2024	42,100
Non-Potable Water Booster Pump 2	PW Operations	2024	11,400
Submersible Pumps	General Svcs	2024	11,200
Precor 835 Recumbent Bike (1)	PARD- Recreation Center	2024	6,300
Precor 833 EFX - Elliptical (fixed arms)	PARD- Recreation Center	2024	7,000
Precor 835 EFX - Elliptical (moving arms) (2)	PARD- Recreation Center	2024	17,500
Precor 833 TRM Treadmill (2-1)	PARD- Recreation Center	2024	18,800
Precor 835 AMT (2)	PARD- Recreation Center	2024	18,600
Precor 833 TRM Treadmill (2)	PARD- Recreation Center	2024	19,000
RayPak Pool Heater	PARD- Recreation Center	2024	23,400
UV System-6030	PARD- Recreation Center	2024	37,400
Feature Pads (2)-1	PARD- Colonial Park Pool	2024	5,000
Feature Pads (2)-2	PARD- Colonial Park Pool	2024	5,000
Lady Alligator	PARD- Colonial Park Pool	2024	7,200
Fabric for all structures	PARD- Colonial Park Pool	2024	22,500
Lily Pad Entry Pads	PARD- Colonial Park Pool	2024	24,100
UV System-6050	PARD- Colonial Park Pool	2024	62,300
UPS	Technology	2024	102,800
<b>2024 Replacement Cost</b>			<b>\$ 772,900</b>
Refrigerated Automatic Water Sampler	PW Operations	2025	9,100
Water Pump #1 - CH	Facilities	2025	8,100
Water Pump #2 - CH	Facilities	2025	8,100
Large Grinder	General Svcs	2025	10,200
Striper/Driver System	General Svcs	2025	21,700
Precor 835 Recumbent Bike (2)	PARD- Recreation Center	2025	5,400
Tables-6030	PARD- Recreation Center	2025	8,200
Precor 833 TRM Treadmill (2-2)	PARD- Recreation Center	2025	18,600
Furniture replacement	PARD- Recreation Center	2025	58,200
Defender (SP-41-48-1038)	PARD- Recreation Center	2025	132,500
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	191,700
<b>2025 Replacement Cost</b>			<b>\$ 504,000</b>

**ASSET REPLACEMENT SCHEDULE  
FIVE YEAR REPLACEMENT SCHEDULE  
2024 - 2028**

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
LifePack 15 cardiac monitor - Engine 1	Fire	2026	51,100
Chairs-replacement (200)\$6860 purchased in 2011	PARD- Senior Services	2026	10,700
Hallway Furniture Replacement \$7321 purchased 2011	PARD- Senior Services	2026	11,500
<b>2026 Replacement Cost</b>			<b>\$ 73,300</b>
Ballistic Rifle Plates	Police	2027	67,900
BoilerFD	Facilities	2027	11,200
Refrigerated Automatic Water Sampler	PW Operations	2027	9,700
VeederRoot	General Svcs	2027	15,200
Fuel Master AIM II	General Svcs	2027	59,900
Storage Area Network	Technology	2027	262,700
<b>2027 Replacement Cost</b>			<b>\$ 426,600</b>
PWPACK	Facilities	2028	7,800
IceFD	Facilities	2028	8,200
Griswold Pump	PARD- Recreation Center	2028	10,000
Prominent chemical controller	PARD- Recreation Center	2028	10,700
UV Chamber-RC	PARD- Recreation Center	2028	24,200
ABB VFD (ACH550-VCR-072A-4) 50Hp, 460v	PARD- Colonial Park Pool	2028	9,100
Council Chambers A/V System	Technology	2028	135,300
Network Firewall Replacement (2028)	Technology	2028	71,700
<b>2028 Replacement Cost</b>			<b>\$ 277,000</b>

## EMPLOYEE BENEFIT FUND

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

**2022 Forecast** – The City's Employee Benefit Fund revenue is anticipated to be at \$2.03 million to fund employee benefits and the administrative costs of providing those benefits. Charges to the operating funds are expected to be \$1.64 million and the balance of \$385 thousand comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be \$2.03 million, approximating to appropriations.

**2023 Budget** – Charges to operating funds in the amount of \$1.83 million plus \$530.3 thousand from employee/retiree contributions and other miscellaneous earnings are budgeted. Expenditures are expected to be \$2.36 million, which is a 6.3% decrease from the 2022 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**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
<b>CHARGES TO OPERATING FUNDS:</b>					
ER - Health	\$ 1,175,995	\$ 1,099,311	\$ 1,393,100	\$ 1,306,600	\$ 1,461,200
ER - Dental	56,874	60,942	65,800	72,100	82,100
ER - Life	25,875	26,935	31,050	31,300	27,400
ER - Disability	25,848	36,343	37,500	38,100	39,400
ER - Workers Compensation	182,686	105,911	110,800	99,700	128,100
ER - Retirees	101,025	103,550	104,800	96,300	91,500
<b>EMPLOYEE CONTRIBUTIONS:</b>					
EE - Health	289,322	276,108	344,600	297,800	379,400
EE - Dental	13,871	13,684	15,000	14,700	19,800
EE - Vision	11,284	11,211	11,300	12,100	11,300
Cobra Contributions	46,182	37,922	69,200	17,900	48,000
Earnings on Investments	7,693	996	2,000	7,500	11,800
Transfer from General Fund	33,700	35,000	35,000	35,000	60,000
<b>TOTAL REVENUES</b>	<b>\$ 1,970,354</b>	<b>\$ 1,815,823</b>	<b>\$ 2,220,150</b>	<b>\$ 2,029,100</b>	<b>\$ 2,360,000</b>
<b>EXPENDITURES</b>					
Medical Premiums - Active	\$ 1,439,588	\$ 1,452,803	\$ 1,738,100	\$ 1,603,100	\$ 1,840,700
Medical Premiums - Retired	112,432	90,459	116,500	99,100	115,500
Medical Premiums - Cobra	31,474	32,201	53,300	20,200	22,500
Dental Premiums - Active	77,763	81,394	84,600	77,400	102,900
Vision Premiums - Active	12,145	12,019	11,800	13,000	11,600
Workers Compensation	95,112	94,265	107,000	107,000	128,100
Life & AD&D, Disability	64,297	60,415	68,550	59,700	66,800
Other Administrative Cost	11,370	8,285	12,500	4,800	9,800
Wellness Program	4,041	6,276	10,000	10,000	12,100
Events	1,691	-	-	-	-
Awards	-	(4,900)	-	-	-
Consultants	33,810	35,342	40,000	45,000	45,000
Transfer to Human Resource Svcs Fund	-	427,366	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,883,722</b>	<b>\$ 2,295,926</b>	<b>\$ 2,242,350</b>	<b>\$ 2,039,300</b>	<b>\$ 2,355,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 86,632</b>	<b>\$ (480,103)</b>	<b>\$ (22,200)</b>	<b>\$ (10,200)</b>	<b>\$ 5,000</b>
<b>BEGINNING NET POSITION</b>	<b>\$ 1,631,469</b>	<b>\$ 1,718,101</b>	<b>\$ 1,272,436</b>	<b>\$ 1,237,999</b>	<b>\$ 1,227,799</b>
<b>ENDING NET POSITION</b>	<b>\$ 1,718,101</b>	<b>\$ 1,237,999</b>	<b>\$ 1,250,236</b>	<b>\$ 1,227,799</b>	<b>\$ 1,232,799</b>

## 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.

**2022 Forecast** – The City’s Human Resources Services Fund revenue is anticipated to be \$253,100 to fund employee benefits and the administrative costs of providing those benefits. Charges to the operating funds are expected to be \$250,000 and the balance of \$3,100 comes from earnings on investments. Expenditures are expected to be \$185,200, approximating to appropriations.

**2023 Budget** – Charges to operating funds in the amount of \$230,000 plus \$4,600 from earnings on investments are budgeted. Expenditures are expected to be \$304,350.

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
Earnings on Investments	\$ 2,540	\$ 145	\$ 100	\$ 3,100	\$ 4,600
Transfer from General Fund	249,900	252,000	250,000	250,000	230,000
Transfer from Employee Benefit Fund	-	427,366	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 252,440</b>	<b>\$ 679,511</b>	<b>\$ 250,100</b>	<b>\$ 253,100</b>	<b>\$ 234,600</b>
<b>EXPENDITURES</b>					
Employee Relations	\$ -	\$ -	\$ 24,100	\$ 20,000	\$ 24,000
Unemployment Claims	13,049	-	10,000	-	5,000
Other Administrative Cost	10,469	12,089	13,000	8,000	13,650
Recruiting & Hiring	20,663	15,214	23,000	22,000	23,600
Events	14,166	15,840	14,000	20,000	21,500
Awards	6,978	6,522	7,500	7,000	7,800
Tuition	25,090	20,555	37,500	20,000	32,000
Transfer to General Fund	80,691	167,202	177,400	88,200	176,800
Transfer to Water & Sewer Fund	-	43,199	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 171,106</b>	<b>\$ 280,621</b>	<b>\$ 306,500</b>	<b>\$ 185,200</b>	<b>\$ 304,350</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 81,334</b>	<b>\$ 398,890</b>	<b>\$ (56,400)</b>	<b>\$ 67,900</b>	<b>\$ (69,750)</b>
<b>BEGINNING NET POSITION</b>	<b>\$ -</b>	<b>\$ 81,334</b>	<b>\$ 464,550</b>	<b>\$ 480,224</b>	<b>\$ 548,124</b>
<b>ENDING NET POSITION</b>	<b>\$ 81,334</b>	<b>\$ 480,224</b>	<b>\$ 408,150</b>	<b>\$ 548,124</b>	<b>\$ 478,374</b>

## **SPECIAL REVENUE FUNDS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PARKS DONATION FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Friends of West U Parks	\$ 7,130	\$ 9,936	\$ 5,000	\$ 5,000	\$ 5,000
Earnings on Investments	469	51	100	700	900
Donations	-	53,820	30,000	30,000	35,000
<b>TOTAL REVENUES</b>	<b>\$ 7,599</b>	<b>\$ 63,806</b>	<b>\$ 35,100</b>	<b>\$ 35,700</b>	<b>\$ 40,900</b>
<b>EXPENDITURES</b>					
Operating Supplies	\$ 25,112	\$ 30,119	\$ 17,000	\$ 17,000	\$ 20,000
Furniture & Equip <\$5000	9,775	-	-	-	-
Other Equipment	-	-	23,000	23,200	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 34,887</b>	<b>\$ 30,119</b>	<b>\$ 40,000</b>	<b>\$ 40,200</b>	<b>\$ 20,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ (27,288)</b>	<b>\$ 33,688</b>	<b>\$ (4,900)</b>	<b>\$ (4,500)</b>	<b>\$ 20,900</b>
<b>BEGINNING BALANCE</b>	<b>\$ 98,947</b>	<b>\$ 71,659</b>	<b>\$ 82,712</b>	<b>\$ 105,347</b>	<b>\$ 100,847</b>
<b>ENDING BALANCE</b>	<b>\$ 71,659</b>	<b>\$ 105,347</b>	<b>\$ 77,812</b>	<b>\$ 100,847</b>	<b>\$ 121,747</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Friends of West U Parks	\$ 579,730	\$ 214,781	\$ 187,500	\$ 200,660	\$ 440,000
Earnings on Investments	-	220	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 579,730</b>	<b>\$ 215,001</b>	<b>\$ 187,500</b>	<b>\$ 200,660</b>	<b>\$ 440,000</b>
<b>EXPENDITURES</b>					
Construction Costs	\$ 579,730	\$ 217,967	\$ 187,500	\$ 187,500	\$ 440,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 579,730</b>	<b>\$ 217,967</b>	<b>\$ 187,500</b>	<b>\$ 187,500</b>	<b>\$ 440,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 0</b>	<b>\$ (2,966)</b>	<b>\$ -</b>	<b>\$ 13,160</b>	<b>\$ -</b>
<b>BEGINNING BALANCE</b>	<b>\$ (7,663)</b>	<b>\$ (7,663)</b>	<b>\$ 7,568</b>	<b>\$ (10,629)</b>	<b>\$ 2,531</b>
<b>ENDING BALANCE</b>	<b>\$ (7,663)</b>	<b>\$ (10,629)</b>	<b>\$ 7,568</b>	<b>\$ 2,531</b>	<b>\$ 2,531</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Local Truancy Prevention and Diversion Fund	\$ 2,389	\$ 4,450	\$ 3,100	\$ 6,000	\$ 6,500
Earnings on Investments	-	2	-	100	100
<b>TOTAL REVENUES</b>	<b>\$ 2,389</b>	<b>\$ 4,453</b>	<b>\$ 3,100</b>	<b>\$ 6,100</b>	<b>\$ 6,600</b>
<b>EXPENDITURES</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 2,389</b>	<b>\$ 4,453</b>	<b>\$ 3,100</b>	<b>\$ 6,100</b>	<b>\$ 6,600</b>
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ 2,389</b>	<b>\$ 5,194</b>	<b>\$ 6,841</b>	<b>\$ 12,941</b>
<b>ENDING BALANCE</b>	<b>\$ 2,389</b>	<b>\$ 6,841</b>	<b>\$ 8,294</b>	<b>\$ 12,941</b>	<b>\$ 19,541</b>

**MUNICIPAL JURY FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Municipal Jury Fund	\$ 48	\$ 91	\$ 100	\$ 325	\$ 400
<b>TOTAL REVENUES</b>	<b>\$ 48</b>	<b>\$ 91</b>	<b>\$ 100</b>	<b>\$ 325</b>	<b>\$ 400</b>
<b>EXPENDITURES</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 48</b>	<b>\$ 91</b>	<b>\$ 100</b>	<b>\$ 325</b>	<b>\$ 400</b>
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ 48</b>	<b>\$ 123</b>	<b>\$ 138</b>	<b>\$ 463</b>
<b>ENDING BALANCE</b>	<b>\$ 48</b>	<b>\$ 138</b>	<b>\$ 223</b>	<b>\$ 463</b>	<b>\$ 863</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Municipal Court Fines	\$ 3,639	\$ 4,123	\$ 5,000	\$ 9,000	\$ 10,000
Earnings on Investments	-	14	-	100	200
<b>TOTAL REVENUES</b>	<b>\$ 3,639</b>	<b>\$ 4,136</b>	<b>\$ 5,000</b>	<b>\$ 9,100</b>	<b>\$ 10,200</b>
<b>EXPENDITURES</b>					
Other Contracted Services	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Furniture & Equip <\$5000	3,930	1,254	4,500	3,100	4,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,430</b>	<b>\$ 1,254</b>	<b>\$ 4,500</b>	<b>\$ 3,100</b>	<b>\$ 4,500</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ (2,791)</b>	<b>\$ 2,883</b>	<b>\$ 500</b>	<b>\$ 6,000</b>	<b>\$ 5,700</b>
<b>BEGINNING BALANCE</b>	<b>\$ 22,586</b>	<b>\$ 19,795</b>	<b>\$ 21,305</b>	<b>\$ 22,677</b>	<b>\$ 28,677</b>
<b>ENDING BALANCE</b>	<b>\$ 19,795</b>	<b>\$ 22,677</b>	<b>\$ 21,805</b>	<b>\$ 28,677</b>	<b>\$ 34,377</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Other Fees and Permits	\$ 44,750	\$ 45,838	\$ 50,000	\$ 30,000	\$ 40,000
Earnings on Investments	2,342	207	500	2,300	3,300
<b>TOTAL REVENUES</b>	<b>\$ 47,092</b>	<b>\$ 46,045</b>	<b>\$ 50,500</b>	<b>\$ 32,300</b>	<b>\$ 43,300</b>
<b>EXPENDITURES</b>					
Tree Replacement Operating Expenditures	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 47,092</b>	<b>\$ 46,045</b>	<b>\$ 50,500</b>	<b>\$ (17,700)</b>	<b>\$ (6,700)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 259,958</b>	<b>\$ 307,050</b>	<b>\$ 339,521</b>	<b>\$ 353,095</b>	<b>\$ 335,395</b>
<b>ENDING BALANCE</b>	<b>\$ 307,050</b>	<b>\$ 353,095</b>	<b>\$ 390,021</b>	<b>\$ 335,395</b>	<b>\$ 328,695</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Municipal Court Fines	\$ 3,646	\$ 4,823	\$ 4,000	\$ 9,200	\$ 10,000
Earnings on Investments	345	30	100	400	500
<b>TOTAL REVENUES</b>	<b>\$ 3,991</b>	<b>\$ 4,854</b>	<b>\$ 4,100</b>	<b>\$ 9,600</b>	<b>\$ 10,500</b>
<b>EXPENDITURES</b>					
Regular Wages	\$ 5,620	\$ -	\$ 5,000	\$ 400	\$ 5,000
Professional Development	-	-	3,000	1,000	3,000
Furniture & Equip <\$5000	168	-	1,500	500	1,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,788</b>	<b>\$ -</b>	<b>\$ 9,500</b>	<b>\$ 1,900</b>	<b>\$ 9,500</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ (1,796)</b>	<b>\$ 4,854</b>	<b>\$ (5,400)</b>	<b>\$ 7,700</b>	<b>\$ 1,000</b>
<b>BEGINNING BALANCE</b>	<b>\$ 46,620</b>	<b>\$ 44,824</b>	<b>\$ 44,223</b>	<b>\$ 49,677</b>	<b>\$ 57,377</b>
<b>ENDING BALANCE</b>	<b>\$ 44,824</b>	<b>\$ 49,677</b>	<b>\$ 38,823</b>	<b>\$ 57,377</b>	<b>\$ 58,377</b>

**METRO FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
METRO	\$ 679,118	\$ 734,023	\$ 675,000	\$ 730,000	\$ 700,000
Earnings on Investments	99	159	100	1,600	2,500
<b>TOTAL REVENUES</b>	<b>\$ 679,217</b>	<b>\$ 734,182</b>	<b>\$ 675,100</b>	<b>\$ 731,600</b>	<b>\$ 702,500</b>
<b>EXPENDITURES</b>					
Transfer to Transportation Improvement Fund	\$ 550,000	\$ 575,000	\$ 925,000	\$ 925,000	\$ 815,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 550,000</b>	<b>\$ 575,000</b>	<b>\$ 925,000</b>	<b>\$ 925,000</b>	<b>\$ 815,000</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 129,217</b>	<b>\$ 159,182</b>	<b>\$ (249,900)</b>	<b>\$ (193,400)</b>	<b>\$ (112,500)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 171,747</b>	<b>\$ 300,964</b>	<b>\$ 401,063</b>	<b>\$ 460,146</b>	<b>\$ 266,746</b>
<b>ENDING BALANCE</b>	<b>\$ 300,964</b>	<b>\$ 460,146</b>	<b>\$ 151,163</b>	<b>\$ 266,746</b>	<b>\$ 154,246</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Forfeited Property	\$ 4,036	\$ 2,120	\$ -	\$ -	\$ -
Earnings on Investments	247	27	100	200	300
<b>TOTAL REVENUES</b>	<b>\$ 4,282</b>	<b>\$ 2,147</b>	<b>\$ 100</b>	<b>\$ 200</b>	<b>\$ 300</b>
<b>EXPENDITURES</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 4,282</b>	<b>\$ 2,147</b>	<b>\$ 100</b>	<b>\$ 200</b>	<b>\$ 300</b>
<b>BEGINNING BALANCE</b>	<b>\$ 28,039</b>	<b>\$ 32,321</b>	<b>\$ 47,872</b>	<b>\$ 34,468</b>	<b>\$ 34,668</b>
<b>ENDING BALANCE</b>	<b>\$ 32,321</b>	<b>\$ 34,468</b>	<b>\$ 47,972</b>	<b>\$ 34,668</b>	<b>\$ 34,968</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Forfeited Property	\$ -	\$ 15,314	\$ -	\$ 8,300	\$ -
Earnings on Investments	-	-	-	100	200
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 15,314</b>	<b>\$ -</b>	<b>\$ 8,400</b>	<b>\$ 200</b>
<b>EXPENDITURES</b>					
Other Equipment	\$ -	\$ -	\$ -	\$ 13,000	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,000</b>	<b>\$ -</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ 15,314</b>	<b>\$ -</b>	<b>\$ (4,600)</b>	<b>\$ 200</b>
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,314</b>	<b>\$ 10,714</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ 15,314</b>	<b>\$ -</b>	<b>\$ 10,714</b>	<b>\$ 10,914</b>

**POLICE TRAINING FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
State Grant	\$ 2,573	\$ 2,367	\$ 2,500	\$ 2,500	\$ 2,500
Earnings on Investments	247	20	50	300	300
<b>TOTAL REVENUES</b>	<b>\$ 2,820</b>	<b>\$ 2,387</b>	<b>\$ 2,550</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>
<b>EXPENDITURES</b>					
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ 2,820</b>	<b>\$ 2,387</b>	<b>\$ 2,550</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>
<b>BEGINNING BALANCE</b>	<b>\$ 26,385</b>	<b>\$ 29,205</b>	<b>\$ 31,734</b>	<b>\$ 31,592</b>	<b>\$ 34,392</b>
<b>ENDING BALANCE</b>	<b>\$ 29,205</b>	<b>\$ 31,592</b>	<b>\$ 34,284</b>	<b>\$ 34,392</b>	<b>\$ 37,192</b>

**FIRE TRAINING FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Earnings on Investments	\$ (0)	\$ 10	\$ -	\$ 100	\$ 300
Donations	158	150	-	13,220	-
<b>TOTAL REVENUES</b>	<b>\$ 158</b>	<b>\$ 160</b>	<b>\$ -</b>	<b>\$ 13,320</b>	<b>\$ 300</b>
<b>EXPENDITURES</b>					
Professional Development	\$ 2,220	\$ 1,328	\$ -	\$ -	\$ -
Other Contracted Services	-	-	-	12,604	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,220</b>	<b>\$ 1,328</b>	<b>\$ -</b>	<b>\$ 12,604</b>	<b>\$ -</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ (2,062)</b>	<b>\$ (1,168)</b>	<b>\$ -</b>	<b>\$ 716</b>	<b>\$ 300</b>
<b>BEGINNING BALANCE</b>	<b>\$ 18,350</b>	<b>\$ 16,288</b>	<b>\$ 16,327</b>	<b>\$ 15,120</b>	<b>\$ 15,836</b>
<b>ENDING BALANCE</b>	<b>\$ 16,288</b>	<b>\$ 15,120</b>	<b>\$ 16,327</b>	<b>\$ 15,836</b>	<b>\$ 16,136</b>

**GOOD NEIGHBOR FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Earnings on Investments	\$ -	\$ 3	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Community Relations	\$ -	\$ 1,003	\$ 2,500	\$ -	\$ 2,500
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,003</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 2,500</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ (1,001)</b>	<b>\$ (2,500)</b>	<b>\$ -</b>	<b>\$ (2,500)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 4,148</b>	<b>\$ 4,148</b>	<b>\$ 4,152</b>	<b>\$ 3,147</b>	<b>\$ 3,147</b>
<b>ENDING BALANCE</b>	<b>\$ 4,148</b>	<b>\$ 3,147</b>	<b>\$ 1,652</b>	<b>\$ 3,147</b>	<b>\$ 647</b>

## **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 seven active capital project funds.

### **CAPITAL PROJECT FUND**

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

### **2022 GENERAL CERTIFICATES OF OBLIGATION FUND**

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

### **CAPITAL RESERVE FUND**

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

### **TRANSPORTATION IMPROVEMENT FUND**

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

### **2019 CERTIFICATE OF OBLIGATION (CO) FUND**

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

### **WATER AND SEWER CAPITAL FUND**

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

### **2022 WATER/SEWER CERTIFICATES OF OBLIGATION FUND**

The 2022 Water/Sewer Certificate of Obligation (CO) Fund accounts for CO funds purchased in 2022 to be used for improvements and repairs to the City's water, sanitary sewer and wastewater system, including repairs and improvements to the City's wastewater treatment plant.

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

	Actual 2020	Actual 2021	Budget 2022	Estimated 2022	Carryover to 2023	Budget 2023
<b>REVENUES</b>						
Earnings on Investments	\$ 3,822	\$ 322	\$ 300	\$ 5,000	\$ -	\$ 7,300
Transfer from General Fund	-	300,000	-	-	-	-
Transfer from Capital Reserve Fund	6,969	-	710,000	710,000	-	3,240,383
Transfer from 2019 Cert of Obligation Fund	-	-	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,791</b>	<b>\$ 300,322</b>	<b>\$ 710,300</b>	<b>\$ 715,000</b>	<b>\$ -</b>	<b>\$ 3,247,683</b>
<b>EXPENDITURES</b>						
City Wide Engineering Traffic Study/Implementation	\$ 19,430	\$ 89,398	\$ -	\$ 41,172	\$ -	\$ -
Bridge Management Program	65,550	-	-	-	-	-
Storm Water Management Program	101,112	100,123	-	-	-	-
Citywide Facilities Condition & Security Assessment - Implementation	33,600	14,400	-	-	-	-
City Hall Audio/Video Upgrades	110,000	-	-	-	-	-
Facilities Master Plan	-	-	50,000	75,000	-	-
Emergency Storage Room <sup>1</sup>	-	-	75,000	-	75,000	-
Hvac Replacement Program <sup>1</sup>	-	7,500	-	-	242,500	-
Fire Apparatus Bay Roof Replacement <sup>1</sup>	-	-	150,000	-	150,000	-
Enterprise Resource Planning Software Replacement	-	-	100,000	100,000	-	1,790,000
Network Firewall Security Improvements	-	-	60,000	60,000	-	-
Network Switch Infrastructure Replacement	-	-	190,000	190,000	-	-
Emergency Operations Center Improvements	-	-	120,000	-	120,000	-
Radio Replacements	-	-	90,000	90,000	-	-
Library/Community Building/Senior Center	-	-	-	-	-	1,150,383
Network Switch Infrastructure Replacement	-	-	-	-	-	150,000
Radio Replacements	-	-	-	-	-	100,000
City Gateway Signage	-	-	-	-	-	50,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 329,692</b>	<b>\$ 211,421</b>	<b>\$ 835,000</b>	<b>\$ 556,172</b>	<b>\$ 587,500</b>	<b>\$ 3,240,383</b>
<b>BEGINNING BALANCE</b>	<b>\$ 809,400</b>	<b>\$ 413,999</b>	<b>\$ 300,704</b>	<b>\$ 502,900</b>		<b>\$ 661,728</b>
<b>ENDING BALANCE</b>	<b>\$ 490,499</b>	<b>\$ 502,900</b>	<b>\$ 176,004</b>	<b>\$ 661,728</b>		<b>\$ 81,528</b>

<sup>1</sup> Project pending City Hall Master Plan

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Carryover to 2023</b>	<b>Budget 2023</b>
<b>REVENUES</b>						
Federal Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,380,000
Earnings on Investments	-	-	-	-	-	-
Certificates of Obligation Proceeds	-	-	-	25,120,000	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,120,000</b>	<b>\$ -</b>	<b>\$ 5,380,000</b>
<b>EXPENDITURES</b>						
Public Works Maintenance Facility	\$ -	\$ -	\$ -	\$ 250,000	\$ 533,000	\$ 11,647,000
City Wide Street & Drainage Improvements East	-	-	-	-	-	15,770,000
Buffalo Speedway	-	-	-	664,240	1,635,760	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 914,240</b>	<b>\$ 2,168,760</b>	<b>\$ 27,417,000</b>
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 24,205,760</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,205,760</b>		<b>\$ -</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>REVENUES</b>					
Federal Grant	\$ -		\$ 1,930,000	\$ 1,933,816	\$ -
Earnings on Investments	-	2,532	3,000	58,900	87,000
Transfer from General Fund	-	4,500,000	-	4,200,000	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 4,502,532</b>	<b>\$ 1,933,000</b>	<b>\$ 6,192,716</b>	<b>\$ 87,000</b>
<b>EXPENDITURES</b>					
Transfer to Capital Projects Fund	\$ 6,968	\$ -	\$ 710,000	\$ 710,000	\$ 3,240,383
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,968</b>	<b>\$ -</b>	<b>\$ 710,000</b>	<b>\$ 710,000</b>	<b>\$ 3,240,383</b>
<b>BEGINNING BALANCE</b>	<b>\$ 6,969</b>	<b>\$ 1</b>	<b>\$ 8,932,000</b>	<b>\$ 4,502,533</b>	<b>\$ 9,985,249</b>
<b>ENDING BALANCE</b>	<b>\$ 1</b>	<b>\$ 4,502,533</b>	<b>\$ 10,155,000</b>	<b>\$ 9,985,249</b>	<b>\$ 6,831,866</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Carryover to 2023</b>	<b>Budget 2023</b>
<b>REVENUES</b>						
Earnings on Investments	\$ 16,471	\$ 5,443	\$ 10,000	\$ 56,200	\$ -	\$ 83,000
Federal Grant	634,237	-	-	-	-	-
Transfer from Asset Replacement Fund	-	-	345,000	345,000	-	545,000
Transfer from METRO Grant Fund	550,000	575,000	925,000	925,000	-	815,000
Certificates of Obligation Proceeds	24,070,000	-	-	-	-	-
Premium on Bonds	3,871,053	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 29,141,762</b>	<b>\$ 580,443</b>	<b>\$ 1,280,000</b>	<b>\$ 1,326,200</b>	<b>\$ -</b>	<b>\$ 1,443,000</b>
<b>PROJECT EXPENDITURES</b>						
City Wide Drainage Study	\$ 180,000	\$ 8,630	\$ -	\$ -	\$ -	\$ -
Buffalo Speedway	1,059,209	18,761,425	3,061,799	335,760	-	-
City Wide Street & Drainage Improvements East	-	1,264,056	1,500,000	750,000	1,385,944	-
Drainage Improvements West Phase I	-	-	4,200,000	-	3,200,000	-
Alt Stormwater Detention Options Feasibility Study	28,500	1,500	-	-	-	-
Street Maintenance (Ponding)	-	125,000	-	-	-	-
2022 Sidewalk Replacement	-	9,600	339,000	300,000	-	-
Pavement Condition Assessment	-	94,110	20,000	-	-	-
Weslayan Traffic Signal Replacements	-	-	475,000	74,000	401,000	-
Edloe Street Pathway	-	25,462	468,000	75,000	430,538	-
Roadway Pavement Improvements	-	-	-	-	-	440,000
2023 Sidewalk Replacement	-	-	-	-	-	375,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,267,709</b>	<b>\$ 20,289,783</b>	<b>\$ 10,063,799</b>	<b>\$ 1,534,760</b>	<b>\$ 5,417,482</b>	<b>\$ 815,000</b>
<b>TRANSFERS TO OTHER FUNDS</b>	1,038,591					
<b>BEGINNING BALANCE</b>	\$ 1,357,752	\$ 28,193,214	\$ 14,341,866	\$ 8,483,874		\$ 8,275,314
<b>ENDING BALANCE</b>	<b>\$ 28,193,214</b>	<b>\$ 8,483,874</b>	<b>\$ 5,558,067</b>	<b>\$ 8,275,314</b>		<b>\$ 3,485,832</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Carryover to 2023</b>	<b>Budget 2023</b>
<b>REVENUES</b>						
Earnings on Investments	\$ 19,036	\$ 1,358	\$ -	\$ 2,700	\$ -	\$ 3,900
<b>TOTAL REVENUES</b>	<b>\$ 19,036</b>	<b>\$ 1,358</b>	<b>\$ -</b>	<b>\$ 2,700</b>	<b>\$ -</b>	<b>\$ 3,900</b>
<b>PROJECT EXPENDITURES</b>						
Virtual Gate Phase I	\$ 1,606,761	\$ 436,354	\$ -	\$ 30,455	\$ -	\$ -
Virtual Gate Phase II	-	1,755,445	-	176,664	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,606,761</b>	<b>\$ 2,191,798</b>	<b>\$ -</b>	<b>\$ 207,119</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BEGINNING BALANCE</b>	<b>\$ 4,232,297</b>	<b>\$ 2,644,571</b>	<b>\$ 429,213</b>	<b>\$ 454,132</b>		<b>\$ 249,713</b>
<b>ENDING BALANCE</b>	<b>\$ 2,644,571</b>	<b>\$ 454,132</b>	<b>\$ 429,213</b>	<b>\$ 249,713</b>		<b>\$ 253,613</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Carryover to 2023</b>	<b>Budget 2023</b>
<b>REVENUES</b>						
Earnings on Investments	\$ 10,701	\$ 1,666	\$ 3,000	\$ 22,600	\$ -	\$ 33,500
Transfer from Water & Sewer Fund	900,000	2,700,000	900,000	900,000	-	900,000
Certificates of Obligation Proceeds	-	-	20,750,000	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 910,701</b>	<b>\$ 2,701,666</b>	<b>\$ 21,653,000</b>	<b>\$ 922,600</b>	<b>\$ -</b>	<b>\$ 933,500</b>
<b>PROJECT EXPENDITURES</b>						
Bissonnet Water Line Replacement	\$ 639,400	\$ -	\$ -	\$ -	\$ -	\$ -
WWTP Weir Replacement	-	596,023	-	-	-	-
Drinking Water Disinfection Upgrades	241,722	-	-	-	-	-
WWTP Clarifier Automation	-	67,545	-	-	-	-
Liftstations 1-12 Lining Project	192,786	-	-	-	-	-
Water Pumping & Storage Study	81,420	79,269	-	1,187	-	-
Water Line Replacement Program	-	39,679	1,150,000	10,321	-	-
Scada Water System Replacement	91,487	2,235	-	-	-	-
Wastewater Reuse	42,700	106,500	680,000	-	3,500	-
Flow Meter Replacement/ Installation	93,019	-	-	-	-	-
Booster Pump Replacement	-	-	300,000	-	300,000	-
WWTP Floodwater Protection Study	22,973	-	-	-	-	-
WWTP Inflow and Infiltration Study	24,335	-	-	65,665	-	-
Wakeforest Tank Pipe Repairs	-	111,077	-	29,727	-	-
Law St. Water Line Installation	-	29,745	200,000	75,000	145,255	-
Bellaire Elevated Storage Tank Replacement	-	-	100,000	100,000	-	420,000
Milton Cast Iron Water Line Replacement	-	-	1,620,000	-	-	-
Milton & Wakeforest Water Plant Valve Replacement	-	-	150,000	134,279	-	-
Wakeforest Water Plant Generator	-	-	200,000	-	200,000	-
2022 Sanitary Sewer Manhole Lining Project	-	-	250,000	250,000	-	-
2022 Sanitary Sewer Improvements	-	-	100,000	100,000	-	-
Wastewater Treatment Plant Improvements	-	280,100	19,000,000	1,120,000	680,000	-
Lift Station Scada Replacement	-	-	430,000	287,550	142,450	-
Mobile Generator	-	-	100,000	-	100,000	-
Water Well No. 8 Inspection & Improvements	-	-	-	-	-	150,000
2023 Sanitary Sewer Manhole Lining Project	-	-	-	-	-	250,000
2023 Sanitary Sewer Improvements	-	-	-	-	-	100,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,429,842</b>	<b>\$ 1,312,174</b>	<b>\$ 24,280,000</b>	<b>\$ 2,173,729</b>	<b>\$ 1,571,205</b>	<b>\$ 920,000</b>
<b>BEGINNING BALANCE</b>	<b>\$ 2,497,033</b>	<b>\$ 1,977,892</b>	<b>\$ 3,382,430</b>	<b>\$ 3,367,385</b>		<b>\$ 2,116,256</b>
<b>ENDING BALANCE</b>	<b>\$ 1,977,892</b>	<b>\$ 3,367,385</b>	<b>\$ 755,430</b>	<b>\$ 2,116,256</b>		<b>\$ 558,551</b>

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

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Estimated 2022</b>	<b>Carryover to 2023</b>	<b>Budget 2023</b>
<b>REVENUES</b>						
Earnings on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation Proceeds	-	-	-	22,440,000	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,440,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
Milton Cast Iron Water Line Replacement	\$ -	\$ -	\$ -	236,352	1,183,648	1,980,000
Wakeforest EST & GST Painting	-	-	-	-	-	1,110,000
Law St. Water Line Installation	-	-	-	-	290,000	-
Wastewater Treatment Plant Improvements	-	-	-	-	17,340,000	-
Cast Iron Water Line	-	-	-	-	300,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 236,352</b>	<b>\$ 19,113,648</b>	<b>\$ 3,090,000</b>
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 22,203,648</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,203,648</b>		<b>\$ -</b>

# ***City of West University Place Capital Improvement Plan FY 2023 - 2027***

*Laying the Groundwork Today for a Sound Tomorrow*



**FOUNDATION  
FOR THE  
FUTURE**





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## **OVERVIEW**

This Capital Improvement Plan (CIP) is a multi-year plan of capital projects which strives to reflect the goals and policies established by the City of West University Place by systematically planning, scheduling, managing, monitoring, and financing capital projects to ensure cost effectiveness and conformity with established policies.

The CIP guides the funding and construction of all public improvements constructed by the City, including roads, drainage, wastewater treatment facilities and lines, water facilities and lines, city facilities, recreation facilities, and parks; as well as technology improvements. The City of West University Place has developed a CIP to identify the capital needs of the community over a five year period.

Without adequate planning, public improvements may not be given the appropriate priorities, be properly located, or realized due to lack of available financial resources. Financial inefficiency and reduced public service will result. To avoid such consequences and to achieve the greatest possible economy and efficiency is the goal of the CIP.

A capital improvement is a major, non-routine expenditure for new construction, improvements to existing buildings, facilities, land, streets, storm sewers, and expansion of the City's park system, to name a few. A capital improvement project has a relatively high monetary value, a long life expectancy, and results in the creation of an asset or extends the life of existing assets. The cost of the capital improvement includes design, legal fees, land, operating equipment, furniture, construction, etc. that is necessary to put the asset into service.

A long-term CIP has many obvious benefits derived from its organized approach to planning projects. The plan can focus attention on community and City strategic priorities and needs,

allowing projects to be prioritized based on need. The CIP can be an effective tool for achieving goals set forth in the City's various master plans. Through proper planning, the need for funding can be foreseen, and action can be taken to fund the projects as identified.

## **THE PROCESS**

The development of a CIP is a continual process and, consequently, should be viewed as a working document. Therefore, while the document covers a five-year planning perspective, it is revised every year in order to accommodate new projects, reflect changes in ongoing projects, and extend the plan an additional year.

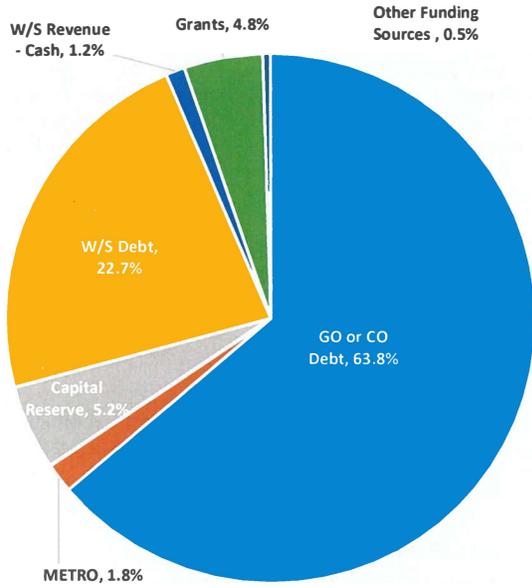
The first year of the plan is incorporated into the annual budget to appropriate funds. Improvements identified in subsequent years are approved only on a planning basis and do not receive expenditure appropriation. Cost estimates for years two through five are also for planning purposes only, to be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

The City strives to complete all projects within schedule and cost constraints. The CIP uses up-to-date estimates of project costs and scheduling. The most current data is reflected in the various projects included in the plan.

## **FUNDING**

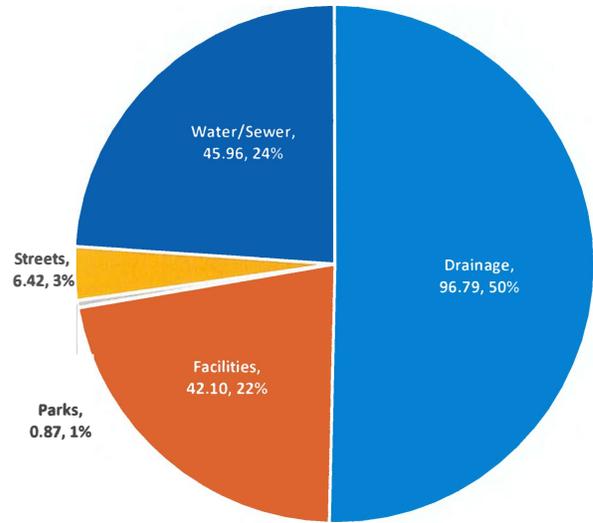
The five-year CIP includes all capital projects, which are to be financed in whole or in part from funds subject to control or appropriation by the City. The FY 2023 – 2027 CIP calls for an allocation of \$192.1 million. Funding for CIP projects are derived from various sources including bonds, METRO funds, capital reserves, water/sewer revenue cash, grants, and other funding sources; as illustrated in the pie chart on the next page.

**2023 - 2027 CIP  
by  
Funding Source - \$192.1 Million**



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

**2023 - 2027 CIP  
by  
Project Type - 192.1 Million**

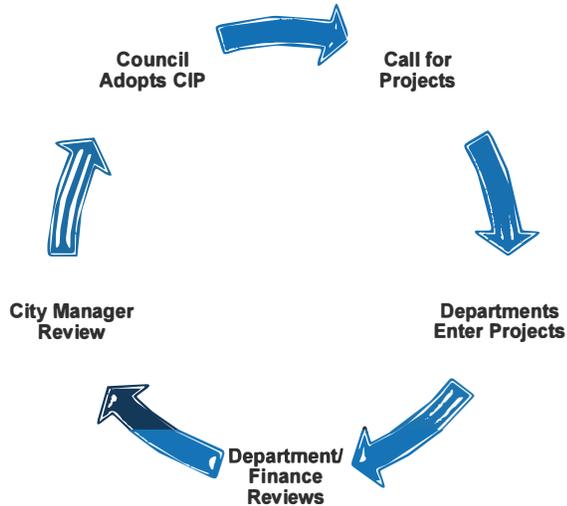


The CIP uses of funding include the following categories:

- Drainage
- Facilities & Technology
- Parks
- Streets
- Water
- Wastewater

**CIP PROCESS**

A CIP involves several steps from concept planning to the finished product. This annual CIP process ensures prompt and efficient preparation of the CIP and related capital budget.



Occasionally, new issues, changing cost, revenue realities, or shifts in City priorities will cause a project or number of projects to be either bumped forward or pushed back in the five-year schedule. Any changes of this nature would be reflected in future CIP documents.

**IMPACT**

The City of West University Place CIP is focused on adding value and extending the life to City infrastructure with minimal increase in current operating costs. A positive impact to future operating costs is realized upon the completion of street, water, and wastewater improvements due to the upgrade or replacement of aged and sometimes malfunctioning infrastructure with newer more functional infrastructure. In fact, the upgrade and replacement of aging infrastructure lowers maintenance costs. Even so, windfall savings are not expected as infrastructure yet to be repaired or replaced continues to age, creating a balance between new maintenance requirements and new infrastructure requiring little or no maintenance.

In addition, all projects submitted for consideration in the CIP include an analysis of any estimated current or future impact on the annual operating budget. Anticipated revenues, expenditures (or savings) for personnel costs, maintenance or repairs, or other operating costs are disclosed and quantified for evaluation. Recurring annual expenditures associated with capital projects are excluded from CIP funding and included in the operating budget, if necessary. Any additional operating expenditures or anticipated savings related to new capital projects are noted in the project detail.

**DETAILED CIP INFORMATION**

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

**CITY OF WEST UNIVERSITY PLACE  
2023 - 2027 CAPITAL IMPROVEMENT PROGRAM  
TOTAL SUMMARY**

USE	2023	2024	2025	2026	2027	TOTAL
DRAINAGE	15,770,000	22,000,000	19,800,000	36,115,000	3,100,000	96,785,000
FACILITIES & TECHNOLOGY	14,837,383	10,857,507	11,449,804	4,956,306		42,101,000
PARKS	440,000	357,500	71,500			869,000
STREETS	865,000	1,210,000	1,235,000	1,545,000	1,565,000	6,420,000
<i>Enterprise Funds – Public Utilities</i>						
WATER	3,660,000	15,655,000	5,750,000	3,460,000	8,550,000	37,075,000
WASTEWATER	350,000	8,530,000				8,880,000
<b>TOTAL</b>	<b>\$ 35,922,383</b>	<b>\$ 58,610,007</b>	<b>\$ 38,306,304</b>	<b>\$ 46,076,306</b>	<b>\$ 13,215,000</b>	<b>\$ 192,130,000</b>

SOURCE OF FUNDS	2023	2024	2025	2026	2027	TOTAL
GO or CO debt	22,036,258	23,722,890	30,817,804	41,966,306	4,015,000	122,558,258
METRO	815,000	675,000	675,000	650,000	650,000	3,465,000
Capital Reserve	2,090,000	6,954,440	992,000			10,036,440
W/S Debt	3,090,000	23,535,000	5,600,000	2,910,000	8,550,000	43,685,000
W/S Revenue - Cash	920,000	650,000	150,000	550,000		2,270,000
Grants	6,531,125	2,715,177				9,246,302
Other Funding Sources	440,000	357,500	71,500			869,000
<b>TOTAL</b>	<b>\$ 35,922,383</b>	<b>\$ 58,610,007</b>	<b>\$ 38,306,304</b>	<b>\$ 46,076,306</b>	<b>\$ 13,215,000</b>	<b>\$ 192,130,000</b>

**CITY OF WEST UNIVERSITY PLACE  
2023 - 2027 CAPITAL IMPROVEMENT PLAN  
DRAINAGE**

PROJECT NO.	PROJECT NAME	2023	2024	2025	2026	2027	2023 - 2027 ALLOCATION
PW20ST&DRAIN	City Wide Street & Drainage Improvements East	15,770,000					15,770,000
DR2101	Drainage Improvements West		22,000,000	19,800,000	33,000,000		74,800,000
DR2301	Buffalo Speedway Cured in Place Pipe for Storm Sewer				3,115,000	3,100,000	6,215,000
<b>TOTAL</b>		<b>\$ 15,770,000</b>	<b>\$ 22,000,000</b>	<b>\$ 19,800,000</b>	<b>\$ 36,115,000</b>	<b>\$ 3,100,000</b>	<b>\$ 96,785,000</b>

SOURCE OF FUNDS	2023	2024	2025	2026	2027	2023 - 2027 ALLOCATION	
GO or CO debt	10,389,258	22,000,000	19,800,000	36,115,000	3,100,000	91,404,258	
METRO							
Capital Reserve							
W/S Debt							
W/S Revenue - Cash							
Grants	5,380,742					5,380,742	
Other Funding Sources							
<b>TOTAL</b>		<b>\$ 15,770,000</b>	<b>\$ 22,000,000</b>	<b>\$ 19,800,000</b>	<b>\$ 36,115,000</b>	<b>\$ 3,100,000</b>	<b>\$ 96,785,000</b>

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
City Wide Street & Drainage Improvements East		PW20ST&DRAIN	Public Works - Drainage					
PROJECT DESCRIPTION		PROJECT IMAGE						
Drainage improvements and street reconstruction for the East side of West University Place will require removal/replacement of curb inlets and upsizing of the storm sewer system. These improvements will meet a minimum 10-year storm event conveyance capacity and provides at least a 50-year level of service.								
PROJECT JUSTIFICATION		Dependent on the final results of the PER and Design work, this project may be split into two separate construction phases. Construction work will start downstream at the trunk line outfalls and work north. The final design will outline the specifics of both phases.						
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$3,400,000	\$3,400,000						\$3,400,000
Construction	\$14,270,000		\$14,270,000					\$14,270,000
Equipment and Furniture								
Technology								
Contingency	\$1,500,000		\$1,500,000					\$1,500,000
<b>TOTAL COSTS</b>	<b>\$19,170,000</b>	<b>\$3,400,000</b>	<b>\$15,770,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,170,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt	\$19,170,000	\$3,400,000	\$10,389,258					\$13,789,258
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants			\$5,380,742					\$5,380,742
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$19,170,000</b>	<b>\$3,400,000</b>	<b>\$15,770,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,170,000</b>
<sup>1</sup> Explain & Identify Type of Other Sources: Potential \$5.4M FEMA Grant								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION				
Drainage Improvements West		DR2101		Public Works - Drainage				
PROJECT DESCRIPTION		PROJECT IMAGE						
Drainage improvements and street reconstruction for the West side of West University Place will require removal/replacement of curb inlets and upsizing of the storm sewer system. These improvements will meet a minimum 10-year storm event conveyance capacity and provides at least a 50-year level of service. Projects will likely be needed to split into phases due to the amount of work required.								
PROJECT JUSTIFICATION								
The City completed a Citywide Storm Sewer Modeling Study that identified upgrades to improve drainage in 4 of the 5 major drainage basins in the City. The improvements identified for the West side will meet a minimum 10-year storm event conveyance capacity and provides at least a 50-year level of service.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	PROJECT TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$3,200,000	\$3,200,000						\$3,200,000
Construction	\$68,000,000			\$20,000,000	\$18,000,000	\$30,000,000		\$68,000,000
Equipment and Furniture								
Technology								
Contingency	\$6,800,000			\$2,000,000	\$1,800,000	\$3,000,000		\$6,800,000
<b>TOTAL COSTS</b>	<b>\$78,000,000</b>	<b>\$3,200,000</b>	<b>\$0</b>	<b>\$22,000,000</b>	<b>\$19,800,000</b>	<b>\$33,000,000</b>	<b>\$0</b>	<b>\$78,000,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	PROJECT TOTAL
GO or CO debt	\$78,000,000	\$3,200,000		\$22,000,000	\$19,800,000	\$33,000,000		\$78,000,000
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$78,000,000</b>	<b>\$3,200,000</b>	<b>\$0</b>	<b>\$22,000,000</b>	<b>\$19,800,000</b>	<b>\$33,000,000</b>	<b>\$0</b>	<b>\$78,000,000</b>
<sup>1</sup> Explain & Identify Type of Other Sources: Does not include potential land acquisition.								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Buffalo Speedway Cured in Place Pipe - Bissonnet to Holcomb		DR2301	Public Works - Drainage					
<b>PROJECT DESCRIPTION</b>		<b>PROJECT IMAGE</b>						
Rehabilitation of existing storm sewer on Buffalo Speedway by Cured in Place Pipe (CIPP) method from Bissonnet to north of Holcombe. The project includes CIPP for approximately 9600 LF of 66-inch storm sewer and approximately 710 LF of 72-inch storm sewer.								
<b>PROJECT JUSTIFICATION</b>								
To ensure the future structural integrity of the 1940s storm sewer pipes that will remain underground and utilized as underground detention for Buffalo Speedway.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	PROJECT TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$15,000					\$15,000		\$15,000
Construction	\$7,800,000					\$2,600,000	\$2,600,000	\$5,200,000
Equipment and Furniture								
Technology								
Contingency	\$1,500,000					\$500,000	\$500,000	\$1,000,000
<b>TOTAL COSTS</b>	<b>\$9,315,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,115,000</b>	<b>\$3,100,000</b>	<b>\$6,215,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	PROJECT TOTAL
GO or CO debt	\$9,315,000					\$3,115,000	\$3,100,000	\$6,215,000
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$9,315,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,115,000</b>	<b>\$3,100,000</b>	<b>\$6,215,000</b>
*Explain & Identify Type of Other Sources: Project to continue to 2028.								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

**CITY OF WEST UNIVERSITY PLACE  
2023 - 2027 CAPITAL IMPROVEMENT PLAN  
FACILITIES & TECHNOLOGY**

PROJECT NO.	PROJECT NAME	2023	2024	2025	2026	2027	2023 - 2027 ALLOCATION
FA2202	Enterprise Resource Planning Software Replacement	1,790,000		892,000			2,682,000
FA2207	Public Works Maintenance Facility	11,647,000					11,647,000
FA2301	Library/Community Building/Senior Center	1,150,383	9,569,617				10,720,000
FA2303	Network Switch Infrastructure Replacement	150,000					150,000
FA2304	Radio Replacement	100,000	100,000	100,000			300,000
FA2402	Fire Station		1,187,890	9,882,110			11,070,000
FA2501	City Hall Renovation			575,694	4,956,306		5,532,000
<b>TOTAL</b>		<b>\$ 14,837,383</b>	<b>\$ 10,857,507</b>	<b>\$ 11,449,804</b>	<b>\$ 4,956,306</b>	<b>\$ -</b>	<b>\$ 42,101,000</b>

SOURCE OF FUNDS	2023	2024	2025	2026	2027	2023 - 2027 ALLOCATION	
GO or CO debt	11,647,000	1,187,890	10,457,804	4,956,306		28,249,000	
METRO							
Capital Reserve	2,040,000	6,954,440	992,000			9,986,440	
W/S Debt							
W/S Revenue - Cash							
Grants	1,150,383	2,715,177				3,865,560	
Other Funding Sources							
<b>TOTAL</b>		<b>\$ 14,837,383</b>	<b>\$ 10,857,507</b>	<b>\$ 11,449,804</b>	<b>\$ 4,956,306</b>	<b>\$ -</b>	<b>\$ 42,101,000</b>

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Enterprise Resource Planning Software Replacement		FA2202	Administration					
PROJECT DESCRIPTION		PROJECT IMAGE						
A multiyear project to evaluate and upgrade the City's ERP System, the integrated software managing many of the City's main business processes, including financials, budgeting and community development.								
PROJECT JUSTIFICATION								
The City's current financial system no longer suits all operational needs, with modules that do not integrate currently, a lack of vendor support, and with the current system being phased out in the market. Upgrading the City's ERP system was approved as a high priority by City Council. In 2022, the City entered into a contract with Berry, Dunn, McNeil & Parker LLC (BerryDunn) to provide software consulting services to map out the City's current and future operational requirements, with the goal of consolidating software to improve data collection and operational efficiency.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction								
Equipment and Furniture								
Technology	\$3,631,000	\$100,000	\$1,790,000		\$892,000			\$2,782,000
Contingency								
<b>TOTAL COSTS</b>	<b>\$3,631,000</b>	<b>\$100,000</b>	<b>\$1,790,000</b>	<b>\$0</b>	<b>\$892,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,782,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve	\$3,631,000	\$100,000	\$1,790,000		\$892,000			\$2,782,000
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$3,631,000</b>	<b>\$100,000</b>	<b>\$1,790,000</b>	<b>\$0</b>	<b>\$892,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,782,000</b>
*Explain & Identify Type of Other Sources: Project continues to 2028								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	O & M TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Public Works Maintenance Facility		FA2207	Administration - Public Works					
PROJECT DESCRIPTION		PROJECT IMAGE						
The project encompasses the construction of a new Field Operations Facility approximately 21,200 sq. ft. to house Public Works Operations, Facilities Maintenance, Vehicle Maintenance, and Solid Waste. Site improvements include underground detention, fuel system, and a 2,000 sq. ft. Animal Control facility.								
PROJECT JUSTIFICATION		Development of a City Facilities Master Plan was adopted as a top priority by City Council, with the Master Plan approved in April 2022. Design and construction of a Public Works facility at the Westpark and Dincans site is the first step in implementation of the Master Plan.						
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$783,000	\$783,000						\$783,000
Construction	\$7,800,000		\$9,897,000					\$9,897,000
Equipment and Furniture	\$400,000		\$575,000					\$575,000
Technology								
Contingency	\$3,447,000		\$1,175,000					\$1,175,000
<b>TOTAL COSTS</b>	<b>\$12,430,000</b>	<b>\$783,000</b>	<b>\$11,647,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,430,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt	\$12,430,000	\$783,000	\$11,647,000					\$12,430,000
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$12,430,000</b>	<b>\$783,000</b>	<b>\$11,647,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,430,000</b>
<sup>1</sup> Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	O & M TOTAL
				153,648	158,257	163,005	167,895	642,806

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Library/Community Building/Senior Center		FA2301	Administration - Public Works					
PROJECT DESCRIPTION		PROJECT IMAGE						
Construct a new building(s) for services associated with the community building, senior services and library on the current Public Works site located at 3825 Milton and 3826 Amherst. The elements and design of the new building(s) has not been determined at this time. The final design, elements and features will be determined during the design phase of the project. Current estimates for the total size of the building(s) is 21,000 sq. ft. This project also includes the demolition of the part of existing Public Works Facility.								
PROJECT JUSTIFICATION		Development of a City Facilities Master Plan was adopted as a top priority by City Council, with the Master Plan approved in April 2022. Design and construction of a Library/Community Building/Senior Center is the second step in implementation of the Master Plan.						
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$1,150,383		\$1,150,383					\$1,150,383
Construction	\$8,374,221			\$8,374,221				\$8,374,221
Equipment and Furniture	\$300,000			\$300,000				\$300,000
Technology								
Contingency	\$895,396			\$895,396				\$895,396
<b>TOTAL COSTS</b>	<b>\$10,720,000</b>	<b>\$0</b>	<b>\$1,150,383</b>	<b>\$9,569,617</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,720,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve	\$6,854,440			\$6,854,440				\$6,854,440
W/S Debt								
W/S Revenue - Cash								
Grants	\$3,865,560		\$1,150,383	\$2,715,177				\$3,865,560
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$10,720,000</b>	<b>\$0</b>	<b>\$1,150,383</b>	<b>\$9,569,617</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,720,000</b>
<sup>1</sup> Explain & Identify Type of Other Sources: ARPA Funds - \$3,865,560								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	O & M TOTAL
					152,901	157,488	162,213	472,603

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Network Switch Infrastructure Replacement		FA2303	Information Technology					
PROJECT DESCRIPTION		PROJECT IMAGE						
<p>The network switch infrastructure that is in use today consists of approximately twenty-five enterprise grade network switches in use by all city facilities that have been in operation for ten plus years. This project would replace the existing outdated infrastructure over the course of two years with new hardware to meet the growth and operational needs of the organization for the next seven to ten years.</p>								
PROJECT JUSTIFICATION								
<p>The network switches that are currently in operation are over 10 years old and have reached end of life, end of support, and no longer available for repair. Many sites are at capacity and the existing equipment is too slow or too old to support faster connectivity between the different sites that IT supports. This project is considered critical as all other IT infrastructure relies on the network switch infrastructure to provide connectivity.</p>								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction								
Equipment and Furniture								
Technology	\$150,000		\$150,000					\$150,000
Contingency								
<b>TOTAL COSTS</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve	\$150,000		\$150,000					\$150,000
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	O & M TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Radio Replacement		FA2304	Information Technology					
PROJECT DESCRIPTION		PROJECT IMAGE						
Replacement of a combination of approximately ninety handheld, vehicle mounted, and console radios for dispatch, fire, and police personnel over a four year budgetary cycle.								
PROJECT JUSTIFICATION								
The radios used by dispatch, fire, and police personnel are over ten years old and are in need of a phased replacement cycle. This project aims to replace the radios in batches over a four year span to prevent critical communications outages from occurring in these departments.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction								
Equipment and Furniture								
Technology	\$300,000		\$100,000	\$100,000	\$100,000			\$300,000
Contingency								
<b>TOTAL COSTS</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve	\$300,000		\$100,000	\$100,000	\$100,000			\$300,000
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	O & M TOTAL

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION				
Fire Station		FA2402		Administration - Public Works				
PROJECT DESCRIPTION			PROJECT IMAGE					
Construct a new 21,000 sq. ft. Fire Station at 6104 and 6108 Auden and relocate fire and emergency medical services to this new station. The final design, elements and features will be determined during the design phase of the project. Also included in this project is the demolition of the Community Building, Senior Center and Library.								
PROJECT JUSTIFICATION								
Development of a City Facilities Master Plan was adopted as a top priority by City Council, with the Master Plan approved in April 2022. Design and construction of a new Fire Station is the third step in implementation of the Master Plan.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$1,187,890			\$1,187,890				\$1,187,890
Construction	\$8,648,000				\$8,648,000			\$8,648,000
Equipment and Furniture								
Technology								
Contingency	\$1,234,110				\$1,234,110			\$1,234,110
<b>TOTAL COSTS</b>	<b>\$11,070,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,187,890</b>	<b>\$9,882,110</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,070,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt	\$11,070,000			\$1,187,890	\$9,882,110			\$11,070,000
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$11,070,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,187,890</b>	<b>\$9,882,110</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,070,000</b>
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	O & M TOTAL
						157,488	162,213	319,702

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
City Hall Renovation		FA2501	Administration - Public Works					
PROJECT DESCRIPTION		PROJECT IMAGE						
<p>The relocation of the Fire Department would allow for the needed space to accommodate planned staff growth. It would also allow the relocation of the Public Works Administration, Community Development, and IT departments to City Hall where they could best serve the City. The renovation, approximately 24,200 sq. ft., would repurpose the vacated fire spaces including the apparatus bays to other City needs. Air handlers previously scheduled for replacement in 2023 will be replaced with this project.</p>								
PROJECT JUSTIFICATION								
<p>Development of a City Facilities Master Plan was adopted as a top priority by City Council, with the Master Plan approved in April 2022. Renovation of City Hall is the fourth and final step in implementation of the Master Plan.</p>								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$575,694				\$575,694			\$575,694
Construction	\$4,191,000					\$4,191,000		\$4,191,000
Equipment and Furniture								
Technology								
Contingency	\$765,306					\$765,306		\$765,306
<b>TOTAL COSTS</b>	<b>\$5,532,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$575,694</b>	<b>\$4,956,306</b>	<b>\$0</b>	<b>\$5,532,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt	\$5,532,000				\$575,694	\$4,956,306		\$5,532,000
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$5,532,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$575,694</b>	<b>\$4,956,306</b>	<b>\$0</b>	<b>\$5,532,000</b>
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	O & M TOTAL

**CITY OF WEST UNIVERSITY PLACE  
2023 - 2027 CAPITAL IMPROVEMENT PLAN  
PARKS**

PROJECT NO.	PROJECT NAME	2023	2024	2025	2026	2027	2023 - 2027 ALLOCATION
PK2202	Wier Park Improvements	440,000					440,000
PK2402	Recreation Center Jogging Track Improvements		165,000				165,000
PK2403	Recreation Center Playground Improvements		192,500				192,500
PK2505	Friends Park Improvements			71,500			71,500
<b>TOTAL</b>		<b>\$ 440,000</b>	<b>\$ 357,500</b>	<b>\$ 71,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 869,000</b>

SOURCE OF FUNDS	2023	2024	2025	2026	2027	2023 - 2027 ALLOCATION
GO or CO debt						
METRO						
Capital Reserve						
W/S Debt						
W/S Revenue - Cash						
Grants						
Other Funding Sources	440,000	357,500	71,500			869,000
<b>TOTAL</b>	<b>\$ 440,000</b>	<b>\$ 357,500</b>	<b>\$ 71,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 869,000</b>

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Wier Park Improvements		PK2202	Parks & Rec - Parks Maintenance					
PROJECT DESCRIPTION		PROJECT IMAGE						
Project based on assessment and citizen input. Items being considered include: arrangement of items in park and park programming, new artificial turf for fall zones, tennis and basketball considerations, decking on southwest corner to preserve tree canopy, update playground equipment, re-powder coat steel benches, tables and fences, and update/replace shade coverings.								
PROJECT JUSTIFICATION								
Recommendation of Parks and Open Space Master Plan								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$50,000	\$50,000						\$50,000
Construction	\$400,000		\$400,000					\$400,000
Equipment and Furniture								
Technology								
Contingency	\$40,000		\$40,000					\$40,000
<b>TOTAL COSTS</b>	<b>\$490,000</b>	<b>\$50,000</b>	<b>\$440,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$490,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -	\$490,000	\$50,000	\$440,000					\$490,000
<b>TOTAL SOURCES</b>	<b>\$490,000</b>	<b>\$50,000</b>	<b>\$440,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$490,000</b>
<sup>1</sup> Explain & Identify Type of Other Sources: Friends of West University Fund \$490,000.								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	O & M TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Recreation Center Jogging Track Improvements		PK2402	Parks and Recreation					
PROJECT DESCRIPTION		PROJECT IMAGE						
Renovate existing jogging track to improve the running /walking surface and overall durability of the track. This will be achieved by installing a rubberized composite material to the surface and containment edging quite similar to a competition running track.								
PROJECT JUSTIFICATION								
The track is one of the most heavily used walking /jogging tracks in the city and had many divots, potholes and low areas causing the track to be unusable after rains. Currently staff has to continually clean the decomposed gravel from the parking areas and the gravel gets tracked into the building.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$150,000			\$150,000				\$150,000
Equipment and Furniture								
Technology								
Contingency	\$15,000			\$15,000				\$15,000
<b>TOTAL COSTS</b>	<b>\$165,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$165,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$165,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -	\$165,000			\$165,000				\$165,000
<b>TOTAL SOURCES</b>	<b>\$165,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$165,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$165,000</b>
<sup>1</sup> Explain & Identify Type of Other Sources: Park Donation - Fun Run Balance, 2022, 2023, & 2024 proceeds.								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION				
Recreation Center Playground Improvements		PK2403						
PROJECT DESCRIPTION		PROJECT IMAGE						
Project will be based on assessment and citizen input. Items being considered include: new artificial turf for fall zones, update and paint playground equipment, repair fence, powder coat steel benches, paint fences, and update/replace shade covering.								
PROJECT JUSTIFICATION		Recommendation of Parks and Open Space Master Plan						
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$175,000			\$175,000				\$175,000
Equipment and Furniture								
Technology								
Contingency	\$17,500			\$17,500				\$17,500
<b>TOTAL COSTS</b>	<b>\$192,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,500</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -	\$192,500			\$192,500				\$192,500
<b>TOTAL SOURCES</b>	<b>\$192,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,500</b>
<sup>1</sup> Explain & Identify Type of Other Sources: Friends of West University Fund								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Friends Park Improvements		PK2505						
PROJECT DESCRIPTION		PROJECT IMAGE						
Project will be based on assessment and citizen input. Items being considered include: removal of eastern red cedar, install Friends Park Story Board Sign, level out interior turf ring and install new artificial turf, repair pavers areas, stain and improve gazebo and furnishings, solar lighting upgrades.								
PROJECT JUSTIFICATION								
Recommendation of parks and open space master plan.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$65,000				\$65,000			\$65,000
Equipment and Furniture								
Technology								
Contingency	\$6,500				\$6,500			\$6,500
<b>TOTAL COSTS</b>	<b>\$71,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$71,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$71,500</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -	\$71,500				\$71,500			\$71,500
<b>TOTAL SOURCES</b>	<b>\$71,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$71,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$71,500</b>
*Explain & Identify Type of Other Sources: Friends of West University Fund								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

**CITY OF WEST UNIVERSITY PLACE  
2023 - 2027 CAPITAL IMPROVEMENT PLAN  
STREETS**

PROJECT NO.	PROJECT NAME	2023	2024	2025	2026	2027	2023 - 2027 ALLOCATION
ST2301	Roadway Pavement Improvements	440,000	835,000	860,000	1,170,000	1,190,000	4,495,000
ST2302	Sidewalk Replacement	375,000	375,000	375,000	375,000	375,000	1,875,000
ST2303	City Gateway Signage	50,000					50,000
<b>TOTAL</b>		<b>\$ 865,000</b>	<b>\$ 1,210,000</b>	<b>\$ 1,235,000</b>	<b>\$ 1,545,000</b>	<b>\$ 1,565,000</b>	<b>\$ 6,420,000</b>

SOURCE OF FUNDS	2023	2024	2025	2026	2027	2023 - 2027 ALLOCATION	
GO or CO debt		535,000	560,000	895,000	915,000	2,905,000	
METRO	815,000	675,000	675,000	650,000	650,000	3,465,000	
Capital Reserve	50,000					50,000	
W/S Debt							
W/S Revenue - Cash							
Grants							
Other Funding Sources							
<b>TOTAL</b>		<b>\$ 865,000</b>	<b>\$ 1,210,000</b>	<b>\$ 1,235,000</b>	<b>\$ 1,545,000</b>	<b>\$ 1,565,000</b>	<b>\$ 6,420,000</b>

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Roadway Pavement Improvements		ST2301						
PROJECT DESCRIPTION		PROJECT IMAGE						
<p>Conduct City roadway pavement improvements. In 2023, complete preventative maintenance activities including joint repair and/or curb replacement. In 2024, complete deferred maintenance activities including isolated panel replacement and/or slab leveling. In 2025-2027, project will include total reconstruction of designated roadways. In 2027, complete deferred maintenance activities including isolated panel replacement and/or slab leveling.</p>								
PROJECT JUSTIFICATION		<p>The City currently owns and maintains approximately 50 centerline miles of streets under their jurisdiction. The pavements were generally constructed between 1999 and 2005 with limited maintenance and rehabilitation work completed since installation. In March 2022, Terracon conducted pavement engineering evaluations and prepared an 8-year pavement management work plan for the City. The report notes deficiencies in the pavement system and provide recommended maintenance and rehabilitation activities. The recommendations include preventive maintenance (joint repair and/or curb replacement), immediate action (total reconstruction), and deferred maintenance (isolated panel replacement and/or slab re-leveling).</p>						
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$500,000			\$50,000	\$100,000	\$150,000	\$150,000	\$450,000
Construction	\$4,250,000		\$400,000	\$700,000	\$660,000	\$920,000	\$940,000	\$3,620,000
Equipment and Furniture								
Technology								
Contingency	\$425,000		\$40,000	\$85,000	\$100,000	\$100,000	\$100,000	\$425,000
<b>TOTAL COSTS</b>	<b>\$5,175,000</b>	<b>\$0</b>	<b>\$440,000</b>	<b>\$835,000</b>	<b>\$860,000</b>	<b>\$1,170,000</b>	<b>\$1,190,000</b>	<b>\$4,495,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt	\$2,835,000			\$535,000	\$560,000	\$895,000	\$915,000	\$2,905,000
METRO	\$2,340,000		\$440,000	\$300,000	\$300,000	\$275,000	\$275,000	\$1,590,000
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$5,175,000</b>	<b>\$0</b>	<b>\$440,000</b>	<b>\$835,000</b>	<b>\$860,000</b>	<b>\$1,170,000</b>	<b>\$1,190,000</b>	<b>\$4,495,000</b>
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

PROJECT NAME		PROJECT #		DEPARTMENT/DIVISION				
Sidewalk Replacement		ST2302		Public Works - Streets				
PROJECT DESCRIPTION			PROJECT IMAGE					
Replace cracked and lifted sidewalks to provide safe pedestrian travel.								
PROJECT JUSTIFICATION								
The Sidewalk Master Plan was completed nearly 13 years ago with the first areas of sidewalks installed nearly 20 years ago. The continual maturing of trees in the right of way (ROW) has caused sidewalks to buckle, crack and cause trip hazards.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$1,875,000		\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$1,875,000
Equipment and Furniture								
Technology								
Contingency								
<b>TOTAL COSTS</b>	<b>\$1,875,000</b>	<b>\$0</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$1,875,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO	\$1,875,000		\$375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$1,875,000
Capital Reserve								
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$1,875,000</b>	<b>\$0</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$1,875,000</b>
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
City Gateway Signage		ST2303	Public Works/Parks					
PROJECT DESCRIPTION		PROJECT IMAGE						
Conceptual design for gateway signage at entry points into the City.								
PROJECT JUSTIFICATION								
The installation of gateway signage will inform drivers and the general public when entering the corporate City limits of West University Place. This project will be a multi-year phased approach upon the completion of future road construction projects scheduled around the City.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$50,000		\$50,000					\$50,000
Construction								
Equipment and Furniture								
Technology								
Contingency								
<b>TOTAL COSTS</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve			\$50,000					\$50,000
W/S Debt								
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

**WEST UNIVERSITY PLACE  
2023 - 2027 CAPITAL IMPROVEMENT PLAN  
WATER**

PROJECT NO.	PROJECT NAME	2023	2024	2025	2026	2027	2023 - 2027 ALLOCATION
WA2101	Milton Cast Iron Water Line Replacement	1,980,000					1,980,000
WA2201	Bellaire Elevated Storage Tank (EST) Replacement	420,000	4,000,000				4,420,000
WA2301	Water Well No. 8 - Inspection and Improvements	150,000	550,000				700,000
WA2302	Wakeforest EST & GST Painting	1,110,000					1,110,000
WA2401	Wakeforest Water Plant Distribution Line Replacement		300,000	3,000,000			3,300,000
WA2402	Cast Iron Water Line Replacement Program		805,000	1,600,000	2,910,000	1,550,000	6,865,000
WA2403	Water Plant Improvements		10,000,000				10,000,000
WA2501	Water Well No. 9 - Inspection and Improvements			150,000	550,000		700,000
WA2502	Upsize Water Lines			1,000,000		7,000,000	8,000,000
<b>TOTAL</b>		<b>\$ 3,660,000</b>	<b>\$ 15,655,000</b>	<b>\$ 5,750,000</b>	<b>\$ 3,460,000</b>	<b>\$ 8,550,000</b>	<b>\$ 37,075,000</b>

SOURCE OF FUNDS	2023	2024	2025	2026	2027	2023 - 2027 ALLOCATION	
GO or CO debt							
METRO							
Capital Reserve							
W/S Debt	3,090,000	15,355,000	5,600,000	2,910,000	8,550,000	35,505,000	
W/S Revenue - Cash	570,000	300,000	150,000	550,000		1,570,000	
Grants							
Other Funding Sources							
<b>TOTAL</b>		<b>\$ 3,660,000</b>	<b>\$ 15,655,000</b>	<b>\$ 5,750,000</b>	<b>\$ 3,460,000</b>	<b>\$ 8,550,000</b>	<b>\$ 37,075,000</b>

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Milton Cast Iron Water Line Replacement		WA2101	Public Works - Water					
PROJECT DESCRIPTION		PROJECT IMAGE						
<p>Replace existing 14" cast iron water line with 16" water line from Milton water well to Mercer along Milton, Auden and Rice Blvd to Milton Street. This package will also include replacement of 12" and 8" water lines on Edloe Street between Rice and University, a new 6" water line to serve West University Elementary School, and a new 6" water line on Amherst Street from Mercer to Poor Farm Ditch.</p>								
PROJECT JUSTIFICATION		<p>The pre-1939 cast iron pipes has passed the end of its expected service life. The pipes are susceptible to failure causing unnecessary disruption to residents, water waste and an increased cost of repairs. The new water lines will provide the City with a more robust water pipeline network, a lower risk of failure, fewer unplanned disruptions, and lower repair costs.</p>						
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$250,000	\$250,000						\$250,000
Construction	\$3,040,000	\$1,420,000	\$1,620,000					\$3,040,000
Equipment and Furniture								
Technology								
Contingency	\$360,000		\$360,000					\$360,000
<b>TOTAL COSTS</b>	<b>\$3,650,000</b>	<b>\$1,670,000</b>	<b>\$1,980,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,650,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$3,450,000	\$1,470,000	\$1,980,000					\$3,450,000
W/S Revenue - Cash	\$200,000	\$200,000						\$200,000
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$3,650,000</b>	<b>\$1,670,000</b>	<b>\$1,980,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,650,000</b>
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Bellaire Elevated Storage Tank (EST) Replacement		WA2201	Public Works - Water					
PROJECT DESCRIPTION		PROJECT IMAGE						
Construction of a new 750,000 gallon elevated storage tank and decommission existing Bellaire EST. The existing tank will need to remain in service until the new tank is constructed at which time the old tank will be decommissioned.								
PROJECT JUSTIFICATION								
The Bellaire EST was constructed in 1935 and has exceeded the typical life expectancy of elevated storage tanks. The increased capacity will provide an additional buffer for peak hour demands and reduce the cities booster pumping requirement.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report	\$200,000	\$100,000	\$100,000					\$200,000
Land/Right of Way								
Design/Surveying	\$320,000		\$320,000					\$320,000
Construction	\$3,500,000			\$3,500,000				\$3,500,000
Equipment and Furniture								
Technology								
Contingency	\$500,000			\$500,000				\$500,000
<b>TOTAL COSTS</b>	<b>\$4,520,000</b>	<b>\$100,000</b>	<b>\$420,000</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,520,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$4,000,000			\$4,000,000				\$4,000,000
W/S Revenue - Cash	\$520,000	\$100,000	\$420,000					\$520,000
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$4,520,000</b>	<b>\$100,000</b>	<b>\$420,000</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,520,000</b>
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

<b>PROJECT NAME</b>	<b>PROJECT #</b>	<b>DEPARTMENT/DIVISION</b>
Water Well No. 8 Inspection and Improvements	WA2301	Public Works - Water
<b>PROJECT DESCRIPTION</b>	<b>PROJECT IMAGE</b>	
Complete a down-hole video inspection to determine the current condition of the well, identify chemical or biological plugging problems, construction material failure, water quality, in order to schedule required maintenance to ensure the efficient performance of the well.		
<b>PROJECT JUSTIFICATION</b>		
The City utilizes a mixture of 80% surface water from City of Houston and 20% groundwater from two City water wells. In order to ensure proper water supply when surface water supply is not available, it is essential that wells operate at peak efficiency. This program will conduct a comprehensive inspection of the well and make recommendations for future maintenance. Improvement work will be tentatively scheduled in 2024.		

PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report	\$150,000		\$150,000					\$150,000
Land/Right of Way								
Design/Surveying								
Construction	\$500,000			\$500,000				\$500,000
Equipment and Furniture								
Technology								
Contingency	\$50,000			\$50,000				\$50,000
<b>TOTAL COSTS</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$700,000</b>

FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$550,000			\$550,000				\$550,000
W/S Revenue - Cash	\$150,000		\$150,000					\$150,000
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$700,000</b>

<sup>1</sup>Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2023	2024	2025	2026	2027	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Wakeforest EST & GST Painting		WA2302	Public Works - Water					
PROJECT DESCRIPTION		PROJECT IMAGE						
Replace the exterior coating systems and perform any vent and pipe work necessary to maintain the elevated storage tank and two (2) ground storage tanks at the Wakeforest Water Plant.								
PROJECT JUSTIFICATION		All three tanks have been in service since the early 1990's. The tanks were rehabilitated and painted in 2009-2010. Per the recommended maintenance schedule, the tanks are painted every 10 years. To protect the integrity of the metal structure from corrosion as well as extending the useful life of the tank, periodic protective coating system replacement is required.						
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$50,000		\$50,000					\$50,000
Construction	\$850,000		\$850,000					\$850,000
Equipment and Furniture								
Technology								
Contingency	\$210,000		\$210,000					\$210,000
<b>TOTAL COSTS</b>	<b>\$1,110,000</b>	<b>\$0</b>	<b>\$1,110,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,110,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$1,110,000		\$1,110,000					\$1,110,000
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$1,110,000</b>	<b>\$0</b>	<b>\$1,110,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,110,000</b>
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Wakeforest Water Plant Distribution Line Replacement		WA2401	Public Works - Water					
PROJECT DESCRIPTION		PROJECT IMAGE						
Upsize approximately 2,000 LF of 12" distribution line to 16" distribution line leaving the Wakeforest Water Plant.								
PROJECT JUSTIFICATION								
Upsizing will increase water pressure and available fire flows in portions of the distribution system and will reduce head loss in the system.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$300,000			\$300,000				\$300,000
Construction	\$2,500,000				\$2,500,000			\$2,500,000
Equipment and Furniture								
Technology								
Contingency	\$500,000				\$500,000			\$500,000
<b>TOTAL COSTS</b>	<b>\$3,300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,300,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$3,000,000				\$3,000,000			\$3,000,000
W/S Revenue - Cash	\$300,000			\$300,000				\$300,000
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$3,300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,300,000</b>
<sup>1</sup> Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Cast Iron Water Line Replacement Program		WA2402	Public Works - Water					
PROJECT DESCRIPTION		PROJECT IMAGE						
Replace approximately 17,700 LF of cast iron water lines throughout the city.								
PROJECT JUSTIFICATION								
The pre-1939 cast iron pipes has passed the end of its expected service life. The pipes are susceptible to failure causing unnecessary disruption to residents, water waste and an increased cost of repairs. The new water lines will provide the City with a more robust water pipeline network, a lower risk of failure, fewer unplanned disruptions, and lower repair costs.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$795,000			\$45,000	\$170,000	\$380,000	\$200,000	\$795,000
Construction	\$5,300,000			\$600,000	\$1,300,000	\$2,300,000	\$1,100,000	\$5,300,000
Equipment and Furniture								
Technology								
Contingency	\$770,000			\$160,000	\$130,000	\$230,000	\$250,000	\$770,000
<b>TOTAL COSTS</b>	<b>\$6,865,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$805,000</b>	<b>\$1,600,000</b>	<b>\$2,910,000</b>	<b>\$1,550,000</b>	<b>\$6,865,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$6,865,000			\$805,000	\$1,600,000	\$2,910,000	\$1,550,000	\$6,865,000
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$6,865,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$805,000</b>	<b>\$1,600,000</b>	<b>\$2,910,000</b>	<b>\$1,550,000</b>	<b>\$6,865,000</b>
<sup>1</sup> Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Water Plant Improvements		WA2403						
PROJECT DESCRIPTION		WA2403						
Improvements to the City water production facilities identified in the City's 2021 Water System Assessment. The work would complete improvements to both water plants (Milton & Wakeforest) and construction of a new ground well.								
PROJECT JUSTIFICATION								
Improvements to increase pumping capacity, groundwater production, upgrades to water treatment system ensures the City meets daily current and future demands for residents and ensures compliance complies with regulatory requirements by the Texas Commission of Environmental Quality (TCEQ).								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$1,000,000			\$1,000,000				\$1,000,000
Construction	\$7,500,000			\$7,500,000				\$7,500,000
Equipment and Furniture								
Technology								
Contingency	\$1,500,000			\$1,500,000				\$1,500,000
<b>TOTAL COSTS</b>	<b>\$10,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$10,000,000			\$10,000,000				\$10,000,000
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$10,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000,000</b>
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

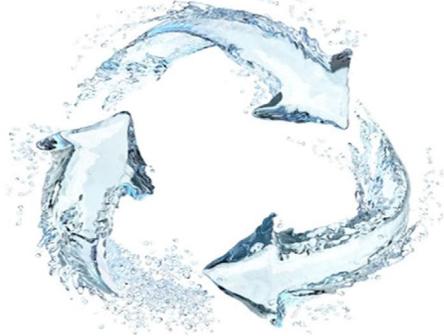
PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Water Well No. 9 - Inspection and Improvements		WA2501	Public Works - Water					
<b>PROJECT DESCRIPTION</b>		<b>PROJECT IMAGE</b>						
Complete a down-hole video inspection to determine the current condition of the well, identify chemical or biological plugging problems, construction material failure, water quality, in order to schedule required maintenance to ensure the efficient performance of the well.								
<b>PROJECT JUSTIFICATION</b>								
The City utilizes a mixture of 80% surface water from City of Houston and 20% groundwater from two City water wells. In order to ensure proper water supply when surface water supply is not available, it is essential that wells operate at peak efficiency. This program will conduct a comprehensive inspection of the well and make recommendations for future maintenance. Improvement work will be tentatively scheduled in 2026.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report	\$200,000				\$150,000			\$150,000
Land/Right of Way								
Design/Surveying								
Construction	\$600,000					\$500,000		\$500,000
Equipment and Furniture								
Technology								
Contingency	\$50,000					\$50,000		\$50,000
<b>TOTAL COSTS</b>	<b>\$850,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$700,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash	\$850,000				\$150,000	\$550,000		\$700,000
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$850,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$700,000</b>
*Explain & Identify Type of Other Sources:								
<b>IMPACT ON OPERATING BUDGET</b>			2023	2024	2025	2026	2027	TOTAL

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Upsize Water Lines		WA2502	Public Works - Water					
PROJECT DESCRIPTION		PROJECT IMAGE						
Upsize existing water lines as identified from the water efficiency study. (push project back to 2025)								
PROJECT JUSTIFICATION								
Upsizing the water lines will help increase pressure and provide better fire flow to the City.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying	\$1,000,000				\$1,000,000			\$1,000,000
Construction	\$7,000,000						\$7,000,000	\$7,000,000
Equipment and Furniture								
Technology								
Contingency								
<b>TOTAL COSTS</b>	<b>\$8,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$7,000,000</b>	<b>\$8,000,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$8,000,000				\$1,000,000		\$7,000,000	\$8,000,000
W/S Revenue - Cash								
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$8,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$7,000,000</b>	<b>\$8,000,000</b>
*Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

**CITY OF WEST UNIVERSITY PLACE  
2023 - 2027 CAPITAL IMPROVEMENT PLAN  
WASTEWATER**

PROJECT NO.	PROJECT NAME	2023	2024	2025	2026	2027	2023 - 2027 ALLOCATION
PW20RECLAM	Wastewater Reuse		8,180,000				8,180,000
WW2301	Sanitary Sewer Manhole Lining Project	250,000	250,000				500,000
WW2302	Sanitary Sewer Improvements	100,000	100,000				200,000
<b>TOTAL</b>		<b>\$ 350,000</b>	<b>\$ 8,530,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,880,000</b>

SOURCE OF FUNDS	2023	2024	2025	2026	2027	2023 - 2027 ALLOCATION
GO or CO debt						
METRO						
Capital Reserve						
W/S Debt		8,180,000				8,180,000
W/S Revenue - Cash	350,000	350,000				700,000
Grants						
Other Funding Sources						
<b>TOTAL</b>	<b>\$ 350,000</b>	<b>\$ 8,530,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,880,000</b>

PROJECT NAME		PROJECT #	DEPARTMENT/DIVISION					
Wastewater Reuse		PW20RECLAM	Public Works - Wastewater					
PROJECT DESCRIPTION		PROJECT IMAGE						
Construct necessary infrastructure to allow the reuse of non-potable water by third party end users.								
PROJECT JUSTIFICATION								
This project creates an additional revenue source for the City by selling the treated effluent to an end user for use versus dumping the water to Braes Bayou and receiving no additional benefit.								
PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report	\$152,700	\$152,700						\$152,700
Land/Right of Way								
Design/Surveying	\$1,223,300			\$1,223,300				\$1,223,300
Construction	\$6,096,700			\$6,096,700				\$6,096,700
Equipment and Furniture								
Technology								
Contingency	\$860,000			\$860,000				\$860,000
<b>TOTAL COSTS</b>	<b>\$8,332,700</b>	<b>\$152,700</b>	<b>\$0</b>	<b>\$8,180,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,332,700</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt	\$8,180,000			\$8,180,000				\$8,180,000
W/S Revenue - Cash	\$152,700	\$152,700						\$152,700
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$8,332,700</b>	<b>\$152,700</b>	<b>\$0</b>	<b>\$8,180,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,332,700</b>
<sup>1</sup> Explain & Identify Type of Other Sources:								
IMPACT ON OPERATING BUDGET			2023	2024	2025	2026	2027	TOTAL

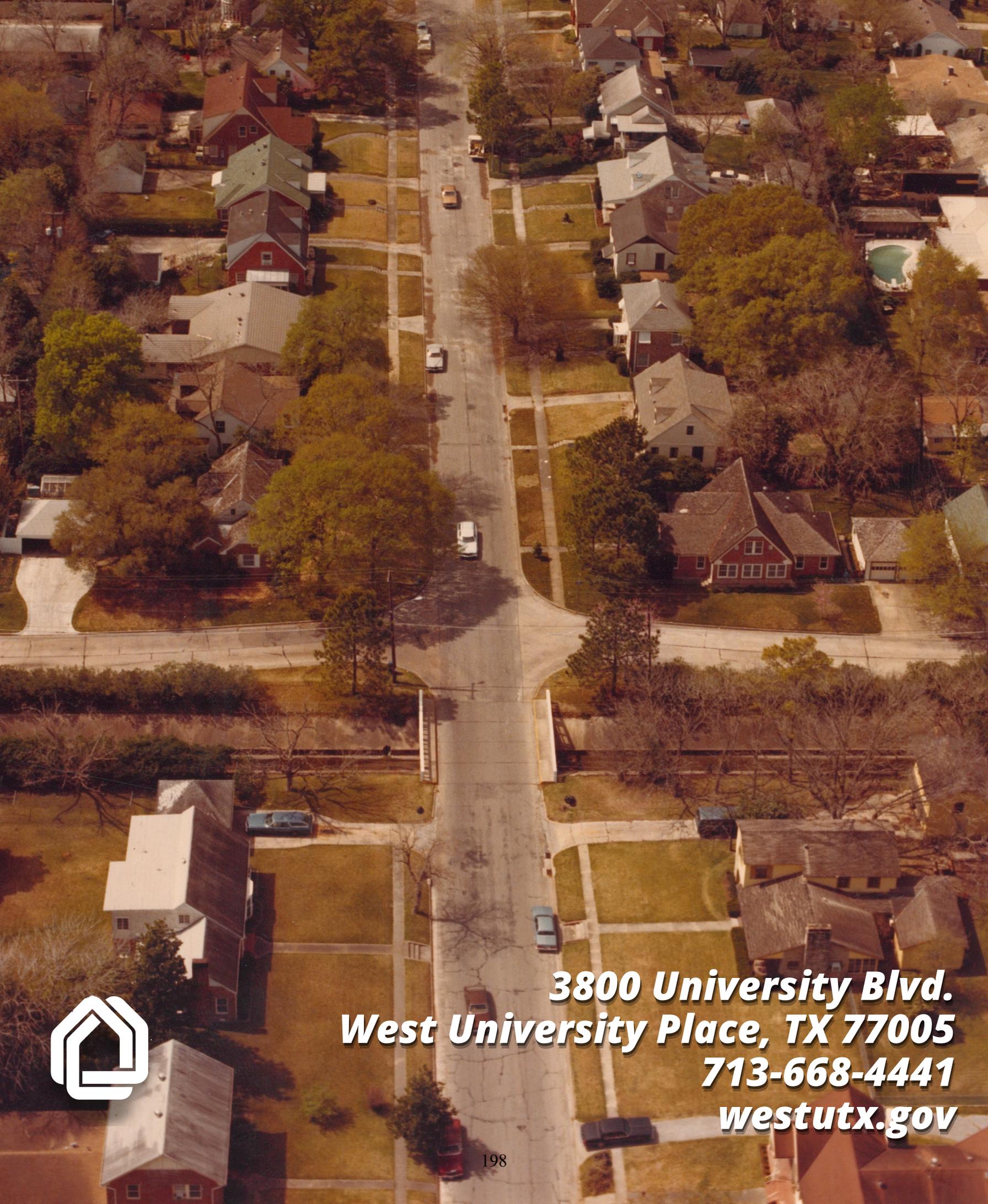
<b>PROJECT NAME</b>		<b>PROJECT #</b>		<b>DEPARTMENT/DIVISION</b>				
Sanitary Sewer Manhole Lining Project		WW2301		Public Works - Wastewater				
<b>PROJECT DESCRIPTION</b>		<b>PROJECT IMAGE</b>						
Lining the sanitary sewer manholes will prevent groundwater from entering the sanitary sewer system thus reducing flows to the wastewater treatment plant.								
<b>PROJECT JUSTIFICATION</b>								
The presence of hydrogen sulfide can lead to rapid and extensive deterioration conditions causing premature replacement or reconditioning of systems used in the transport and treatment of wastewater.								
<b>PROJECT COSTS ALLOCATION</b>	<b>TOTAL BUDGET</b>	<b>FY PROJECTED ALLOCATIONS</b>						
		<b>BUDGETED THRU 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$500,000		\$250,000	\$250,000				\$500,000
Equipment and Furniture								
Technology								
Contingency								
<b>TOTAL COSTS</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>
<b>FUNDING SOURCES</b>	<b>TOTAL BUDGET</b>	<b>FY PROJECTED FUNDING SOURCES</b>						
		<b>BUDGETED THRU 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash	\$500,000		\$250,000	\$250,000				\$500,000
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>
<sup>1</sup> Explain & Identify Type of Other Sources:								
<b>IMPACT ON OPERATING BUDGET</b>		<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>	

<b>PROJECT NAME</b>	<b>PROJECT #</b>	<b>DEPARTMENT/DIVISION</b>
Sanitary Sewer Improvements	WW2302	Public Works - Wastewater
<b>PROJECT DESCRIPTION</b>	<b>PROJECT IMAGE</b>	
Inspection, identification and repairs of the sanitary sewer system where ground water and rain water can enter the system from abandoned sanitary sewer liens that can cause overflows, increase treatment, and cause premature equipment failure.	<p>Inflow: rain water seeps in through manholes.</p> <p>Infiltration: ground water seeps in through cracks and joints.</p>	
<b>PROJECT JUSTIFICATION</b>		
The wastewater treatment plant is currently being affected by inflow and infiltration during storm events. Addressing the causes for this would help lower the amount of excess rain water being treated at the plant and help stabilize the water characteristic seen in the influent.		

PROJECT COSTS ALLOCATION	TOTAL BUDGET	FY PROJECTED ALLOCATIONS						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
Prelim. Engineering Report								
Land/Right of Way								
Design/Surveying								
Construction	\$200,000		\$100,000	\$100,000				\$200,000
Equipment and Furniture								
Technology								
Contingency								
<b>TOTAL COSTS</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>
FUNDING SOURCES	TOTAL BUDGET	FY PROJECTED FUNDING SOURCES						
		BUDGETED THRU 2022	2023	2024	2025	2026	2027	TOTAL
GO or CO debt								
METRO								
Capital Reserve								
W/S Debt								
W/S Revenue - Cash	\$200,000		\$100,000	\$100,000				\$200,000
Grants								
Other Funding Sources <sup>1</sup> -								
<b>TOTAL SOURCES</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>

<sup>1</sup>Explain & Identify Type of Other Sources:

IMPACT ON OPERATING BUDGET	2023	2024	2025	2026	2027	TOTAL



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

## FINANCIAL MANAGEMENT POLICY

To establish and document a policy framework for fiscal decision making, the City Manager will develop and maintain a comprehensive set of Financial Management Policy Statements. The aim of these policies is to ensure that financial resources are properly managed to meet the present and future needs of the citizens of West University Place. Specifically, this policy framework mandates the pursuit of the following fiscal objectives:

- I. *Revenues:* Maintain and administer a revenue system that will ensure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.
- II. *Expenditures:* Ensure fiscal stability, and the effective and efficient delivery of services, through the identification of necessary services, the establishment of appropriate service levels, and the careful administration of the expenditure of available resources.
- III. *Fund Balance/Working Capital:* Maintain the unassigned fund balance and working capital of the various operating funds at levels sufficient to protect the City's creditworthiness, along with its financial positions, from unforeseeable emergencies.
- IV. *Capital Assets and Improvements:* Evaluate the condition of the City's capital assets, and set priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.
- V. *Debt Management:* Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- VI. *Grants:* Provide a process for seeking and administering federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives.
- VII. *Fiscal Monitoring:* Provide, as directed by the City Charter, Article VII, Section 7.11, monthly reports to City Council on the financial condition of the City.
- VIII. *Accounting, Auditing, and Financial Reporting:* Comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices.
- IX. *Cash Management:* Maintain the City's cash to ensure the safety of principal, meet the liquidity needs of the City, and achieve the highest-possible yield in compliance with the Public Funds Investment Act (Chapter 2256 of the Local Government Code) and the City's Investment Policy, as approved annually by the City Council.
- X. *Internal Controls:* Establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

- XI. *Budgeting and Long-Range Financial Planning:* Provide budgeting guidelines to ensure a financially sound City, along with a long-range financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets.

## **I. REVENUES**

Maintain and administer a revenue system that will ensure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

*A. Balance and Diversification in Revenue Sources*

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions that adversely impact that source.

*B. User Fees*

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. Where feasible and desirable, the City shall seek to recover full direct and indirect costs; however, ultimately, the City Council shall approve the established fees and appropriate cost recovery level. User fees shall be reviewed annually (at a minimum) to calculate their full cost recovery levels, compare them to the current fee structure, and recommend adjustments where necessary.

*C. Property Tax Revenues/Tax Burden*

The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification and implementation of user fees and other alternative revenue sources. The City shall strive to minimize the property tax burden on West University Place citizens.

*D. User Fees for Enterprise Funds*

The City's goal for enterprise funds (such as for water and sewer, and for solid waste) is to be self-supporting. As a result, utility rates and user fees for enterprise funds shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital to meet reserve requirements.

*E. Indirect Cost Chargebacks*

The goal of indirect cost chargebacks is to reimburse costs paid by the General Fund for services utilized in support of the enterprise funds. This prevents duplication of services and additional costs to the taxpayer and ratepayer. Where appropriate, the enterprise funds shall pay the General Fund for direct services rendered.

*F. Revenue Estimates for Budgeting*

To maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues.

*G. Revenue Collection and Administration*

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue, to the full extent allowed by state law, all delinquent taxpayers and others who are overdue in payments to the City.

*H. Write-Off of Uncollectible Accounts*

The City shall monitor payments due to the City (accounts receivable) and annually write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective. It is important to note that any uncollectible amounts removed from the City's software system are still debts owed the City, subject to applicable statutes of limitations, if any.

*I. Use of One-Time Revenues*

One-time revenues, such as the sale of fixed assets, gifts/donations and grants, should only be used to fund non-recurring expenditures for the specific designated purpose, if stipulated.

## **II. EXPENDITURES**

Ensure fiscal stability, and the effective and efficient delivery of services, through the identification of necessary services, the establishment of appropriate service levels, and the careful administration of the expenditure of available resources.

### *A. Current Funding Basis*

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of the fund balance accumulated through prior-year savings (the Fund Balance/Working Capital Policy Statements shall guide the use of the fund balance).

### *B. Avoidance of Operating Deficits*

The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit at the fund level (i.e., projected expenditures in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of the fund balance within the Fund Balance/Working Capital Policy. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources should be avoided to balance the budget.

### *C. Maintenance of Capital Assets*

Within the resources available each fiscal year, the City shall strive to maintain capital assets and infrastructure at a sufficient level to protect the City's investment in order to minimize future replacement and maintenance costs, and to continue service levels.

### *D. Periodic Program Reviews*

The City shall strive to undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. If a program is determined to be inefficient and/or ineffective, staff will discuss options for the program with Council.

### *E. Purchasing*

The City shall conduct its purchasing and procurement functions efficiently and effectively, fully complying with applicable state laws, City ordinances, and the City Purchasing Policy. Staff shall make every effort to maximize discounts and capitalize on savings available through competitive bidding and "best value" purchasing.

### III. FUND BALANCE/WORKING CAPITAL

Maintain the unassigned fund balance and working capital of the various operating funds at levels sufficient to protect the City's creditworthiness, along with its financial positions from unforeseeable emergencies.

#### Definitions

**Fund Equity** – A fund's equity is generally the difference between its assets and its liabilities.

**Fund Balance** – An accounting distinction is made between the portions of fund equity that are either spendable or non-spendable. These are classified in five categories:

1. Non-spendable fund balance – Includes amounts that are not in a spendable form or that are required to be maintained intact. Examples are inventory or permanent funds.
2. Restricted fund balance – Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants, court security, and child safety fees.
3. Committed fund balance – Includes amounts that can be used only for the specific purposes determined by a formal action of the City Council. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally.
4. Assigned fund balance – Comprises amounts intended to be used by the City for specific purposes. Intent can be expressed by City Council or by an official or body to which the City Council has delegated the authority. In governmental funds other than the General Fund, the assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
5. Unassigned fund balance – This is the residual classification of the General Fund, and it includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

**Working Capital** – A financial metric that represents the operating liquidity available to an organization or governmental entity. Net Working Capital is calculated as current assets minus current liabilities.

*A. General Fund's Unassigned Fund Balance*

The City shall strive to maintain the General Fund's unassigned fund balance at 20% of the current year's budget appropriation for operations of the General Fund. If the unassigned fund balance falls below the goal or has a deficiency, the City will report the deficiency as part of the General Fund as committed. The deficiency will be reported in the City's financial statements.

*B. Working Capital of Enterprise Operating Funds*

In enterprise operating funds, the City shall strive to maintain positive working capital to provide sufficient reserves for emergencies and revenue shortfalls. Specifically, in the Water and Sewer Enterprise Fund, an operating reserve will be established and maintained at 10% of the current year's budget appropriation for operations of the Water and Sewer Fund, which is defined as the total budget less debt service and capital project expenditures.

*C. Use of Fund Balance/Working Capital*

Fund balance/working capital shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current-year savings. Should such use reduce the balance below the appropriate level set as the objective for that fund, then restoration recommendations will accompany the decision to utilize said remaining balance.

*D. Working Capital of Internal Service Funds*

1. Vehicle Replacement Fund

The Vehicle Replacement Fund reserve will be maintained based upon a lifecycle or useful life replacement plan to ensure the adequate fund balance required for the systematic replacement of fleet vehicles. The fund balance shall not be less than 20% of the total gross capital assets of the Vehicle Replacement Fund.

2. Technology Management Fund

The Technology Management Fund reserve will be maintained based upon a lifecycle or useful life replacement plan to ensure the adequate fund balance required for the systematic replacement of technology. The fund balance shall not be less than 20% of the current year's budget appropriation for operations of the Technology Management Fund.

3. Asset Replacement Fund

The Asset Replacement Fund reserve will be maintained based upon a lifecycle or useful life replacement plan to ensure the adequate fund balance required for the systematic replacement of assets. The fund balance shall not be less than 20% of the total gross capital assets of the Asset Replacement Fund.

4. Employee Benefits Fund

The Employee Benefits Fund is funded through City and employee contributions. Estimated costs shall be determined during each budget year and the contributions adjusted accordingly. The fund balance shall not be less than 20% of the current year's budget appropriations for operations of the Employee Benefits Fund.

5. Human Resources Services Fund

The Human Resources Services Fund reserve shall be maintained at 20% of the current year's budget appropriation for operations of the Human Resources Services Fund.

*E. Debt Service Fund(s)*

The City shall maintain the debt service fund(s) balance at 10% of the annual debt service requirements or a fund balance reserve as required by bond ordinances, whichever is greater.

Unassigned fund balance exceeding the target set by policy, otherwise known as surplus, should be used for one-time expenditures. A surplus in the unassigned fund balance is considered a one-time revenue source and should not be used to fund recurring operational needs. Surplus unassigned fund balance in the General Fund may be transferred to the Capital Reserve Fund. If the unassigned fund balance falls below the target, the City will reduce recurring expenditures to eliminate any structural deficit for such period as necessary until the unassigned fund balance meets the minimum balance as required by this Policy. The City shall make reasonable efforts to fully replenish the fund balance within three years of a deficit onset.

When multiple categories of fund balances are available for an expenditure, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds. As an example, a construction project may be funded partly by a grant, with funds set aside by the City Council and an unassigned fund balance.

The Finance Director is responsible for monitoring and reporting the City's fund balances. The City Manager is responsible for making recommendations to City Council on the use of fund balance surpluses during the Annual Budget process.

## IV. CAPITAL ASSETS AND IMPROVEMENTS

Evaluate the condition of the City's capital assets, and set priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.

### *A. Capital Improvements Planning*

The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance, and replacement costs shall be fully identified.

### *B. Replacement of Capital Assets on a Regular Schedule*

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. The Vehicle Replacement Fund and Asset Replacement Fund have been established to purchase non-infrastructure capital assets. This may be used as a sinking fund to purchase vehicles and assets valued above \$5,000. Within the resources available each fiscal year, the City shall replace these assets based on estimated life, repair costs, and replacement costs.

### *C. Capital Expenditure Financing*

The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues; it can take the funds from fund balance/working capital, as allowed by the Fund Balance/Working Capital Policy; or it can borrow money through the issuance of debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Policy Statements.

## **V. DEBT**

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

The City of West University Place is authorized by federal law, Texas law, and the City Charter to issue long-term debt to finance the cost of permanent public improvements. The process of issuing debt, making debt service payments, and reporting results is regulated by federal and state law. The management of debt proceeds (including investment, appropriation, and spending) is also heavily regulated, and must be addressed to ensure transparency to the public, and responsiveness to oversight and reporting agencies, as well as compliance with internal controls, records requirements, and security for cash proceeds.

### *A. Use of Debt Financing*

Debt financing (including general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, and other debt obligations permitted to be issued or incurred under Texas law) shall only be used to purchase capital assets and equipment that cannot be prudently acquired from either current revenues or fund balance/working capital, and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes. Debt will not be issued to fund operating expenditures.

### *B. Assumption of Additional Debt*

Prior to issuing debt, the City shall first consider other alternative funding methods, including current revenues, unassigned/unrestricted reserve funds, and grants. The City shall also consider the Fund Balance Policy and liquidity needs. When appropriate, the City may issue short-term obligations that are maturing within the current fiscal year for cash flow management purposes.

The City shall not assume more debt than it retires each year without conducting an objective analysis as to the City's ability to assume and support additional debt service payments. Per Section 7.07 of the City Charter, the City shall limit the total debt secured by ad valorem taxes to an amount not to exceed 5% of the net taxable assessed valuation of property in the City.

### *C. Debt Types*

#### **1. General Obligation Bonds**

General Obligation Bonds are backed by the full faith and credit, as well as the ad valorem tax authority of the City, and must be authorized by a vote of the citizens of the city, as prescribed by state law. The City shall use an objective analytical approach to determine whether it can afford to assume new general-purpose debt (such as General Obligation bonds, tax notes, and Certificates of Obligation) beyond what it retires each year. This process shall take into consideration any potential impact to the City's credit

ratings, along with the growth in the City's taxable assessed value and the targeted debt service tax rate. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to assume new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to "afford" new debt as determined by the aforementioned standards.

2. Certificates of Obligation

Certificates of Obligation may be issued without a public election to finance any public work project or capital improvement, as permitted by state law.

3. Revenue Bonds

Revenue bonds are secured solely by the revenues of an enterprise fund. As a result, the credit markets look at the type of enterprise securing the payment of debt service on the bonds to determine the level of security necessary for the purchase of the bonds. Whether revenue bonds can be secured with gross revenues of the enterprise or net revenues (i.e., those revenues remaining after paying costs of operation and maintenance) is often determined by state law.

As an alternative to issuing revenue bonds, the City may issue Certificates of Obligation or General Obligations, and transfer the annual debt service requirements from the Enterprise Fund (water and sewer, or solid waste) to the Debt Service Fund. Historically, this approach has resulted in interest rate savings due to the City's bond rating.

*D. Debt Structure*

Generally, the City shall issue bonds with a term life of up to 30 years, but not greater than the useful life of the assets. With respect to the issuance of revenue bonds for a stand-alone or self-supporting project, the term of the debt and debt service structure shall be consistent with the useful life of the project and the revenue-generating capability of the project.

Generally, new General Obligation Bonds or Certificates of Obligation debt will be structured to minimize the tax rate impact to citizens of the city, and revenue bonds will be structured to produce level debt service requirements. There shall be no debt structures, which includes increasing debt service levels in subsequent years, with the exception of the first and second year of a payment schedule. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue. In the case of a revenue-generating project, principal repayment should begin no later than the first full year after the project has been placed in service.

*E. Call Provisions*

Call provisions for bond issues shall be made as short as possible, consistent with the lowest interest cost to the City. When possible, all bonds shall be callable only at par.

*F. Sale Process*

The City will evaluate the best process to result in a sale, either through a negotiated sale or a bid process. The City shall attempt to award the bonds based on a true interest cost (TIC) basis.

*G. Timing of Sales*

The City may consider using reimbursement resolutions and its cash to initiate certain projects. Consideration should be given to any lost interest earnings on the City's cash compared to the anticipated interest expense associated with the issuance of obligations by the City. This process will improve the City's ability to time its entry into the long-term fixed-rate market, and to manage its debt issuances and debt payments in order to minimize the impact on tax rates and utility rates.

*H. Rating Agency Presentations*

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff shall prepare the necessary materials and presentations to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, which are currently Moody's, Standard & Poor's, and Fitch.

*I. Continuing Disclosure*

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities, and will abide by the provisions of U.S. Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. City staff will update financial and pertinent credit information within six months of the end of the City's fiscal year and at such other times as may be indicated by material changes in the City's financial situation.

*J. Debt Refunding*

The refinancing and/or restructuring of existing debt is used to take advantage of lower interest rates and/or to provide debt relief. The City's financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt.

*K. Interest Earnings*

Interest earnings received on the investment of bond proceeds shall be used on additional infrastructure projects. Every effort will be made to avoid creating arbitrage to be paid.

*L. Proposals from Investment Bankers*

Unsolicited proposals should be submitted to the City's Finance Department and the City's financial advisor. City staff will also review these proposals to determine their viability.

*M. Underwriting Syndicates*

The City attempts to involve qualified and experienced firms that consistently submit ideas to the City, and that actively participate in the City's competitive sales and in conjunction with the City's financial advisor in its negotiated underwritings. City staff, in conjunction with the City's

financial advisor, will recommend the structure of underwriting syndicates that will be effective for the type and amount of debt being issued.

*N. Reporting Requirements*

The City, with the assistance of the City's financial advisor and bond counsel, will comply with federal requirements and existing bond ordinances to inform the Municipal Securities Rulemaking Board through the Electronic Municipal Market Access (EMMA) website of any and all continuing disclosure documents and annual financial statements. The City will maintain procedures to comply with arbitrage rebates and other federal requirements related to the debt issuance.

*O. Bond Reimbursement Resolutions*

The City may utilize bond reimbursements as a tool to manage its debt issuances, due to arbitrage requirements and project timing. In doing so, the City will use existing funds to delay bond issuances until a later time when it is more favorable and most beneficial to the City.

## VI. GRANTS

Provide a process for seeking and effectively administering federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives.

*A. Grant Guidelines*

The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high-priority needs previously identified by the City Council. The potential for incurring ongoing costs, including the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

*B. Indirect Costs*

The City shall recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs, if doing so will significantly increase the effectiveness of the grant.

*C. Grant Review*

Prior to application, all grants will be reviewed for their funding requirements, revenue source, impact on the current and future operating budgets, and the extent to which they meet the City's policy objectives.

Grant requests will be submitted to the City's Finance Department for the initial review and approval, typically during the annual budget process.

For those grants with greater complexity, funding requirements or future ongoing obligations, prior to application, staff will seek approval from City Council on pursuing the grant application. In certain situations, if the deadline for a grant application does not allow for discussion with City Council prior to the application deadline, staff, with the approval of the City Manager, may apply for the grant and then bring it back for City Council's approval at the earliest feasible time.

*D. Grant Award*

All grant awards above \$50,000, or those needing a budget amendment, will go before City Council for approval.

*E. Grant Program Termination*

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available, unless alternate funding is identified prior to the expiration of the grant.

## **VII. FISCAL MONITORING**

Provide, as directed by the City Charter, Article VII, Section 7.11, monthly reports to City Council on the financial condition of the City.

*A. Financial Status and Performance Reports*

The Finance Director shall provide monthly reports to City Council showing the annual amount budgeted, the amount realized the preceding month, and the amount realized in the fiscal year to the report date.

*B. Annual Policy Review*

The Financial Management Policy and investment policies of the City shall be reviewed annually by finance staff, and any changes will be presented to the City Manager for review before being presented to City Council for approval.

## **VIII. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING**

Comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices.

*A. Conformance to Accounting Principles and Recommended Practices*

The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

*B. Signature of Checks*

All checks shall have two signatures. Signatures shall be affixed to all City checks via facsimile signatures, made with a secure laser check printing system or through handwritten signatures affixed to each check.

*C. Annual Audit*

The City Council shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit. The audit shall be performed by a certified public accounting (CPA) firm that is licensed to practice in the State of Texas. The annual financial statement, including the auditor's opinion on the statement, should be filed with the City Secretary within 180 days after the last day of the fiscal year. The audit firm shall also provide a Single Audit Report of federal and state grants, when necessary. An official Annual Comprehensive Financial Report (ACFR) shall be issued no later than six months following the end of the fiscal year. The Finance Director shall be responsible for establishing a process to ensure timely resolution of audit recommendations.

*D. Financial Consultants*

The City shall seek out and employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. Financial advisors and consultants providing professional services as defined by Texas Government Code 2254 and Local Government Code 252.022 are exempt from competitive bidding requirements.

The professional service provider shall be selected using requests for qualifications and based upon demonstrated expertise relative to the scope of work to be performed. Examples of services provided by financial advisors and consultants include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling.

### Independent Auditors

In regards to the audit, it is important that the auditors remain independent. To emphasize independence from management, the City has established a practice of the City Council appointing the auditor, and the auditor reporting to the City Council the final report, along with any findings.

Every five years, the City shall request proposals from all qualified firms through a Request for Proposal (RFP) process, including the current auditors if their past performance has been satisfactory. City Council shall approve the selection of an independent firm of certified public accountants to perform an annual audit of the books of account, records, and transactions – and then to render an opinion on the Financial Statement and Single Audit Report, and report the results and recommendations to the City Council.

It is the City's preference, but not a requirement, to rotate audit firms every five years to ensure that the City's financial statements are reviewed and audited with an objective, impartial, and unbiased point of view. The selection of the audit firm will be based upon the proposals received, the reputation and qualifications of the firm, and the firm's ability to perform a quality audit.

If through the RFP solicitation and review process, management recommends the current audit firm for another engagement term, then, under the Sarbanes-Oxley Act of 2002, the lead audit partner, along with the lead reviewer, must be rotated after a maximum of five years.

Annually, the independent auditor will provide a letter of engagement to the City for annual audit services.

### Arbitrage Consultants

Arbitrage occurs when tax-exempt bond proceeds are invested in higher-yielding taxable securities, resulting in a profit. While the City is responsible to ensure that records are in order, and that the calculations are made, and the reporting and filings are completed, the actual arbitrage calculation and reporting shall be contracted out to a qualified firm.

The Finance Director and the Arbitrage Consultant shall complete a risk assessment of positive arbitrage on each bond issue annually to determine the necessity for a calculation of positive/negative arbitrage in the current year.

All bond issues in accordance with arbitrage regulations shall have each fifth-year and final-arbitrage calculations completed.

### Bond Counsel

The Bond Counsel provides the City with legal opinions and services concerning the issuance and sale of bonds and other debt instruments. Generally, bonds are not marketable without an opinion of a nationally recognized bond counsel stating that the bonds are valid and binding obligations, and also stating the sources of payment and security for the bonds, and that the bonds are exempt from state and federal income taxes (if applicable).

Bond Counsel is responsible for the following tasks in a transaction:

1. Preparation of ballot propositions, ordinances, and notices to call a bond election
2. Submission of documents to the state Attorney General for approval
3. Preparation and oversight of bond proceedings
4. Assurance that the City meets all legal requirements and authorization of the bond offering
5. Interpretation of relevant regulations and laws, and assists in structuring the issue
6. Writing of key financing documents.

To ensure that the City is still receiving services for fair market value, staff will conduct a review every five years of bond counsel fees, and will present a comparison and analysis to the City Manager.

#### Municipal Advisor

The Government Finance Officers Association (GFOA) recommends that issuers hire a Municipal Advisor prior to the undertaking of debt financing, unless the issuer has sufficient in-house expertise and access to current bond market information.

Debt structuring and issuance require a comprehensive list of services associated with municipal transactions, including but not limited to: method of sale; analysis of market conditions; size and structure of the issue; preparation of disclosure documents; coordination of rating agency relations; evaluation of, and advice on, the pricing of securities; assistance with closing and debt management; calculation of debt service schedules; and provision of recommendations on the management of the City's finances, including evaluation of debt structures and refinancing opportunities.

While retaining the services of a Municipal Advisor, the City shall post an IRMA Exemption Letter on the City's website. The Independent Registered Municipal Advisor (IRMA) Exemption Letter states that the City has retained an IRMA and that the City will rely on the advice of the Municipal Advisor in the issuance of municipal securities.

The Municipal Advisor must be registered with the U.S. Securities and Exchange Commission (SEC) and the Municipal Securities Rulemaking Board as a Municipal Advisor. Since municipal advisors to governmental entities have developed the necessary expertise in a broad range of services, the City will use a consultant for these services.

To ensure that the City is still receiving services for fair market value, staff will conduct a survey every five years of Municipal Advisory fees, and present a comparison and analysis to the City Manager.

While a Municipal Advisor plays a key role on the financing team, it is important to note that the City remains in control of the decision-making process necessary for the issuance and sale of the bonds or for the implementation of the financing.

The selected Municipal Advisor shall not be permitted to serve as underwriter on any bond transactions while serving in the Municipal Advisor role. Upon termination of the Municipal Advisor contract, a period of at least one year must pass before the firm may be engaged as an underwriter on any bond transaction for the City.

## **IX. CASH MANAGEMENT**

Maintain the City's cash to ensure the safety of principal, meet the liquidity needs of the City, and achieve the highest-possible yield in compliance with the Public Funds Investment Act (Chapter 2256 of the Local Government Code) and the City's Investment Policy, as approved annually by the City Council.

### *A. Investment Policy*

All aspects of cash/investment management shall be designed to ensure the safety and integrity of the City's financial assets. Cash/investment management activities shall be conducted in full compliance with prevailing local, state, and federal regulations and the City's Investment Policy.

The City shall design and establish policies relating to a variety of cash/investment management issues, such as the eligibility and selection of various broker/dealers, as well as safekeeping requirements, collateral requirements, delivery vs. payment requirements, weighted average maturity requirements, and such other aspects of the program that necessitate standard setting in pursuit of appropriate prudence and enhanced protection of assets.

### *B. Investment Strategy*

The City's investment program seeks to achieve safety of principal, adequate liquidity to meet cash needs, and reasonable yield commensurate with the preservation of principal and liquidity. For more details, refer to the City's Investment Policy as adopted by City Council annually.

### *C. Interest Income*

Interest earned from investments shall be distributed to the funds from which the funds were provided for investment.

### *D. Depository Bank*

The City will select its official bank depository through a formal bidding process to provide the City with the most comprehensive, flexible, and cost-effective banking services available. The City will, at a minimum, bid depository services every five years.

### *E. Collateralization of Deposits*

Securities pledged as collateral will be held in the City's name by an independent third party with whom the City has a current custodial agreement. The collateralization level will be one hundred and two percent (102%) of the total value of principal plus accrued interest on the deposits, less an amount insured by the U.S. Federal Deposit Insurance Corporation (FDIC). The

City's depository bank monitors the required collateral, and makes necessary adjustments to increase or decrease it. The pledge of collateral shall comply with the City's Investment Policy.

## **X. INTERNAL CONTROLS**

Establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

*A. Proper Authorizations*

Procedures shall be designed, implemented, and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

*B. Separation of Duties*

Job duties will be adequately separated, as much as possible for a city the size of West University Place, to reduce to an acceptable level the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

*C. Proper Recording*

Procedures shall be developed and maintained that will ensure that financial transactions and events are properly recorded, and that all financial reports may be relied upon as being accurate, complete, and up to date.

*D. Access to Assets and Records*

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to, and use of, financial assets and records.

*E. Independent Checks*

Independent checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.

*F. Costs and Benefits*

Internal control systems and procedures must have apparent benefits in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

## **XI.**

### **BUDGETING AND LONG-RANGE FINANCIAL PLANNING**

Provide budgeting guidelines to ensure a financially sound City, along with a long-range financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets.

#### *A. Balanced Budget*

The City Manager, along with the City Council, shall annually file a budget for the ensuing fiscal year that is in compliance with state law and Section 7.03 of the City Charter. In addition, it is expected that the annual operating budget will be structurally balanced, meaning that revenues and the appropriated fund balance equal or exceed expenditures. Generally, the fund balance should not be a recognized budgeted revenue to support ongoing operations in the annual budget. The fund balance may be budgeted to fund one-time expenses such as capital projects. The fund balance may be drawn upon for cash flow needs, and may be used as revenue without amending the budget if other revenue sources, in total, fall short of the estimate used in the adopted budget. In this case, ending reserves may be lower than beginning reserves and below the reserve requirement. Except in these instances, fund balance reserves may be appropriated only by budget amendment.

#### *B. Current Funding Basis (Recurring Revenues)*

The City shall budget and operate on a current funding basis. Revenues and expenditures shall be budgeted on a cash basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues. Recurring expenses will be funded exclusively with recurring revenue sources in order to facilitate operations on a current funding basis.

#### *C. Non-Recurring Revenues*

Non-recurring revenue sources, such as a one-time revenue remittance or a fund balance that is more than policy, should only be budgeted/used to fund non-recurring expenditures, such as capital purchases or capital improvement projects. This will ensure that recurring expenditures are not funded by non-recurring sources.

#### *D. Property Tax Rate*

By law, the City must levy a tax rate sufficient to generate revenues that will meet outstanding debt obligations, net of outside funding sources (transfers from other funds). The City Manager will recommend a budget based on property tax revenues that City finances require to operate efficiently, yet effectively, and that meets the City Council's expectations of services provided and service levels.

#### *E. Budget Preparation*

Department Directors have primary responsibility for formulating budget proposals. New or expanded services should support City Council goals, City Manager priority direction, and department goals. Departments are charged with implementing them once they are approved.

Actions on items that come up throughout the year with significant financial impacts should be withheld until they can be made in the full context of the annual budget process and long-range plan, unless unforeseen circumstances present themselves.

Annually, the City will seek to obtain the Government Finance Officers Association's Distinguished Budget Presentation Award. The budget will be presented in a way that not only meets the criteria of this award, but that also clearly communicates the budget to the public.

*F. Budget Management, Including City Manager's Budget Transfer Authority*

As provided by Article VII of the City Charter, the City Council shall adopt and enforce an annual budget in accordance with state law, to the extent that the Charter is consistent with state law. The City Council hereby authorizes the City Manager to transfer funds within any department and to transfer funds between departments within a fund – provided, however, the budget transfer authority of the City Manager is limited to \$50,000 for transfers between departments and is limited to \$50,000 between projects in the capital improvement projects fund. The City Council must approve any budget transfer that increases or decreases the appropriation for any fund.

*G. Long-Range Financial Plans*

The City shall develop and maintain a multi-year financial forecast for each major operating fund, in conjunction with the annual budget process. Major operating funds are:

- General Fund
- Debt Service Fund
- Water/Sewer Utility Fund
- Solid Waste Fund

The forecast should enable current services to be sustained over the forecast period. Operating impacts from completed capital improvement projects (CIPs) in the City's Five-Year CIP shall be included in the forecast. Commitments/obligations already made that require future financial resources shall also be included.

The forecast should assess long-term financial implications of current and proposed policies, programs, and assumptions that develop appropriate strategies to achieve the City's goals. The forecast will provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands; and identify the key variables that may cause change in the level of revenue.

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

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**Ordinance No. 3035**

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023; 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, 2023 and ending December 31, 2023; 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, 2023 and ending December 31, 2023, 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, 2023, and ending December 31, 2023.

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.

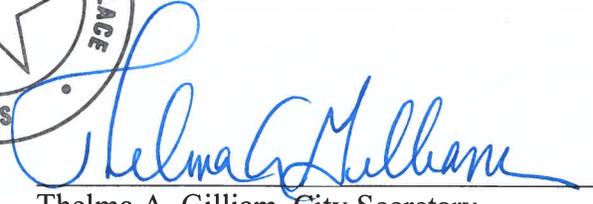
PASSED, APPROVED, ADOPTED AND SIGNED ON, this 26<sup>th</sup> day of September, 2022.

SIGNED:

  
Susan Sample, Mayor



ATTEST:

  
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. 3038**

**AN ORDINANCE OF THE CITY OF WEST UNIVERSITY, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR 2022 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 2022, based on the City’s appraisal rolls for tax year 2022 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

**WHEREAS**, the 2022 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 30<sup>th</sup> or the 60<sup>th</sup> day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

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

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

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

Section 2. That the City Council hereby levies, assesses and adopts the following tax rate per \$100 valuation for tax year 2022, such tax being levied and assessed upon all property subject to taxation by the City:

\$0.192669 For the purposes of maintenance and operations  
\$0.084733 For the purposes of debt service  
\$0.277402 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 \$-1.13.**

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 2023 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, 2023.

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.

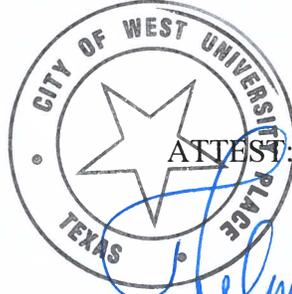
Section 8. That if any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor 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 26<sup>th</sup> day of September, 2022.**

Voting Aye:  
Voting No:  
Absent:

SIGNED:



  
\_\_\_\_\_  
Susan Sample, Mayor

  
\_\_\_\_\_  
Thelma A. Gilliam, City Secretary

RECOMMENDED:

  
\_\_\_\_\_  
Dave Beach, City Manager

REVIEWED:

  
\_\_\_\_\_  
Olson & Olson, LLP, City Attorney  
By Scott Bounds

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

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 District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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). <sup>1</sup>	\$ 6,792,588,999
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 6,792,588,999
4.	<b>2021 total adopted tax rate.</b>	\$ 0.278522 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. <b>Original 2021 ARB values:</b> ..... \$ 170,262,245	
	B. <b>2021 values resulting from final court decisions:</b> ..... - \$ 160,174,102	
	C. <b>2021 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 10,088,143
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. <b>2021 ARB certified value:</b> ..... \$ 130,358,149	
	B. <b>2021 disputed value:</b> ..... - \$ 12,042,212	
	C. <b>2021 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 118,315,937
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 128,404,080

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 6,920,993,079
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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 2022 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 0  <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 3,429,400  <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 3,429,400
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  <b>A. 2021 market value:</b> ..... \$ 0  <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 3,429,400
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 6,917,563,679
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 19,266,936
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 48,641
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 19,315,577
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> 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. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 0  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$  <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0  <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0  <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 0

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2022 taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ <u>682,102,594</u></p> <p><b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ <u>6,594,170,113</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>7,276,272,707</u></p>	
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>0</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>7,276,272,707</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>768,991</u>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>52,074,352</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>52,843,343</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>7,223,429,364</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.267401</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.193800</u> /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>6,920,993,079</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 13,412,884
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;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 2021. This line applies only to tax years preceding tax year 2021. . . . . + \$ 33,844</p> <p><b>B. 2021 taxes in TIF.</b> 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 2022 captured appraised value in Line 18D, enter 0. . . . . - \$ 0</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- \$ 0</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . \$ 33,844</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 13,446,728
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,223,429,364
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.186154 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. . . . . \$ 0</p> <p><b>B. 2021 indigent health care expenditures.</b> 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. . . . . - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code § 26.044  
<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose . . . . . \$ _____ 0</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0.000000/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0.000000/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0.000000/\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . . \$ _____ 0</p> <p><b>B. 2021 eligible county hospital expenditures.</b> 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. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0.000000/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0.000000/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0.000000/\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ _____ 0</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ _____ 0.000000/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0.000000/\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.186154/\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ _____ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ _____ 0.000000/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ _____ 0.186154/\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.192669/\$100

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
<b>42.</b>	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(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&amp;O expenses.</p> <p><b>A. Debt</b> 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.<sup>28</sup></p> <p>Enter debt amount ..... \$ 6,824,256</p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ 665,000</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ 6,159,256
<b>43.</b>	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
<b>44.</b>	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ 6,159,256
<b>45.</b>	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> ..... 99.90 %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... 99.90 %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... 100.57 %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... 99.83 %</p> <p><b>E.</b> 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%.<sup>31</sup></p>	99.90 %
<b>46.</b>	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 6,165,421
<b>47.</b>	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,276,272,707
<b>48.</b>	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.084733 /\$100
<b>49.</b>	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.277402 /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,276,272,707
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.267401 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.267401 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.277402 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.277402 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,276,272,707
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.277402 /\$100

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

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
64.	<b>2020 unused increment rate.</b> 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.	\$ 0.000000 /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.000000 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.000000 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> 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).	\$ 0.277402 /\$100

### 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.<sup>44</sup>

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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.186154 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,276,272,707
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.006871 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.084733 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.277758 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

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.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

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

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.278522/\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ 0.000000/\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.278522/\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,917,563,679
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 19,266,936
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,223,429,364
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.000000/\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.277402/\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.267401 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.277402 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>49</u>	
<b>De minimis rate.</b> .....	\$ 0.277758 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** Ann Harris Bennett  
Harris County Tax Assessor-Collector  
Printed Name of Taxing Unit Representative

**sign here** Ann Harris Bennett  
Taxing Unit Representative

08-02-2022  
Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

# STRATEGIC PLAN – MISSION & CORE VALUES

## Mission

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

## Core Values

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

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

We are **P**ROFESSIONAL!

We act with **I**NTEGRITY!

We produce **R**ESULTS!

We look for **I**NNOVATION!

We work as a **T**EAM!

## Value 1: Serve

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

## Value 2: Professional

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

## Value 3: Integrity

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

#### **Value 4: Results**

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

#### **Value 5: Innovation**

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

#### **Value 6: Team**

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

# STRATEGIC PLAN – GOALS 2026

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

### Objectives:

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

### Value to Residents and Community:

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

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

### Objectives:

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

### Value to Residents and Community:

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

## Goal 3: West U – A Great Place to Live

### Objectives:

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

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

**Value to Residents and Community:**

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

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

**Objectives:**

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

**Value to Residents and Community:**

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

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

**Objectives:**

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

**Value to Residents and Community:**

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

# STRATEGIC PLAN – VISION 2036

West University Place 2036

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

Live” West University Place 2036 is distinguished by:

Our SAFE COMMUNITY (2)

Our OUTSTANDING PARKS AND GREENSPACES (3)

Our ACCESS TO EXCEPTIONAL RECREATIONAL AND  
LEISURE OPPORTUNITIES (4)

Our BEAUTY (5)

Our GREAT RESIDENTIAL NEIGHBORHOODS

(6) Our ELEMENTARY SCHOOL (7)

WEST U is simply the BEST!

## Principle 1: Best Suburban Community

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

## Principle 2: Safe Community

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

### **Principle 3: Outstanding Parks and Greenspaces**

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

### **Principle 4: Access to Exceptional Recreational and Leisure Opportunities**

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

### **Principle 5: Beauty**

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

### **Principle 6: Great Residential Neighborhoods**

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

### **Principle 7: Top-Rated Elementary School**

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

# GLOSSARY

## A

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

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

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

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

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

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

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

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

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

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

**ASSETS:** Property with monetary value owned by the City.

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

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

## B

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

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

**BASE BUDGET:** Funding required meeting current service levels.

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

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

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

## **C**

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

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

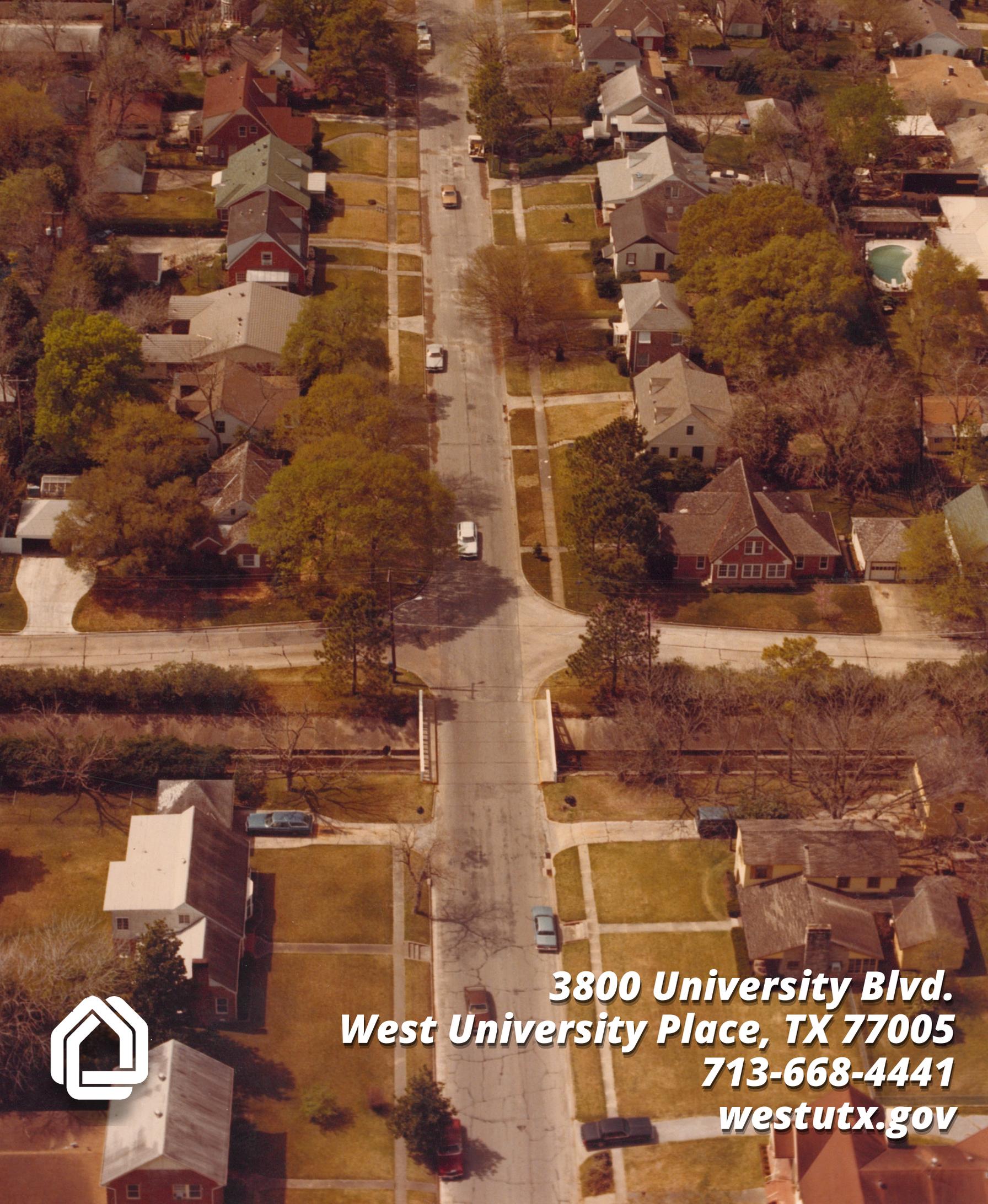
**VOTER APPROVAL TAX RATE:** The maximum tax rate that can be adopted by the City without approval by voters in the November election. This is a new requirement beginning in tax year 2020 under Senate Bill 2 passed in the 86<sup>th</sup> legislative session.

## W

**WORKING CAPITAL:** Current assets less current liabilities.

## Y

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



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