



**2012  
OPERATING  
BUDGET**



# CITY OF WEST UNIVERSITY PLACE | 2012 ANNUAL BUDGET

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## INTRODUCTION

This document has been prepared to help you learn and understand issues affecting the community of West University Place. The primary function of a City Budget is to provide a **financial plan** for the coming year. West University Place's Budget is no exception and as such contains financial schedules and statistics. Financial plans cannot be prepared without defining what the organization intends to accomplish and how it intends to go about reaching its goals. Therefore, the *2012 Annual Operating Budget* serves as a **policy document** that presents the major policies governing the management of the City. It is also an **action plan** to give the public, elected officials and City staff information about what the City is doing and how efficiently. Finally, the *2012 Annual Operating Budget* functions as a tool, formally communicating the City's financial and operating plan for the coming year.

## FORMAT

The *2012 Annual Operating Budget* is grouped first by fund and then by department. Like most other local governments, the City uses funds to account for its financial activities. A fund is simply a device to segregate and account for public resources. Financial statements, including the adopted 2012 budget, are presented for every fund. Like the checking account statement you receive each month from your bank, the statements show beginning balances, revenues, expenditures and ending balances for the year. Accompanying the statements are narrative discussions of each fund's financial activity for the prior year and the expected activity for 2012. Graphs, schedules, and tables are provided to help illustrate and clarify certain points.

Funds are divided into departments or projects. Each department is presented with a brief statement describing what the department intends to accomplish in 2012. Detailed schedules compare the department's finances over several years, plus information about staffing.

The appendices detail the City's debt and revenues and include tables and schedules that present historical information about the City's finances, the Budget Ordinance and an explanatory glossary of terms.



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# City of West University Place

*A Neighborhood City*

October 24, 2011

Honorable Mayor Bob Fry  
City Council Members  
City of West University Place  
3800 University Boulevard  
West University Place, Texas 77005

Dear Mayor Fry and City Council Members:

In compliance with State law, the City's Charter, and good management practices, I am pleased to submit the *Proposed 2012 Annual Operating Budget* for the City of West University Place. The goal of this Budget is to enable City staff to continue providing the wide range and high level of services needed to sustain and enhance the quality of life our residents expect and enjoy without a tax rate increase in the coming year.

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

This Budget provides a strong financial plan for providing superior municipal services. Staff is confident that, while conservative, the Budget projections and estimates reasonably and accurately anticipate the City's revenues and requirements. This Budget builds upon our foundation of consistent work over the past half-decade to improve the efficiency and effectiveness of our operations. This budget maintains service in prioritized areas and addresses major capital needs for the City.

This budget recommends a tax rate the same as for the prior year. This proposed rate is *below* the Effective Tax Rate, which means that the average property owner will see their property tax bills decrease.

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

This budget includes a 1% adjustment to the salary structure as well as a 1% salary increase for all employees effective January 1, 2012. Additionally, an average 1.5% pay-for-performance plan for all full-time employees on anniversary date is included. This continues the directive of Council to ensure that the City's compensation system was market based, financially efficient and effective, competitive and designed to enable the City to attract and retain qualified, high performing talent for all positions.

## 2012 BUDGET SUMMARY

The 2012 Budget anticipates approximately \$35.5 million in revenues and other incoming sources, with approximately \$37.8 million in expenditures, which is balanced by the fund balance reserves. Revenue of \$15.2 million from property taxes will be \$41,680, or 0.2%, more than the prior year's budget. The increase primarily is a result of new improvements in tax year 2011 that were not in tax year 2010. Revenues from sales and franchise taxes, which are the principal components of the category "other taxes", are expected to remain flat in 2012. Charges for services are expected to be higher in 2012 primarily due to the monthly alarm monitoring fee increase from \$25 to \$35 per month. Other revenues, which primarily consist of investment income, recycling revenue, rental income and Southside Place expense sharing allocations, are expected to decrease because of a projected decrease in investment and rental income.

Total 2012 projected expenditures of \$37.5 million are up compared to the 2011 budget of \$36.4 million. The total includes operating expenditures of \$27.2 million, spending on capital outlay of \$1.1 million, and debt repayment of \$9.5 million. The overall increase is attributable to the annualized cost of the 2011 salary increases on employee anniversary dates, increases in property insurance for the new City Hall/Public Safety expansion, electricity and natural gas and increased maintenance costs in all funds.

## SOURCES

This budget projects income sources, excluding Special Revenue Funds, Capital Project Funds and inter-fund transfers of \$28.3 million, available to fund 2012 operations. This is about \$249,737 or 0.88% less than the 2011 revised estimate. Total General Fund revenues, projected at about \$14.1 million, are approximately 3.1% above the 2011 revised estimate.

	2011 Estimated	2012 Budget	Change	% Change
Property Tax	\$ 15,265,132	\$ 15,289,600	\$ 24,468	0.16%
Other Taxes	2,268,270	2,268,200	(70)	0.00%
Licenses, Permits & Fees	340,710	364,600	23,890	7.01%
Fines & Forfeitures	222,930	256,500	33,570	15.06%
Charges for Services	10,016,780	9,574,793	(441,987)	-4.41%
Other Revenue	426,108	536,500	110,392	25.91%
Transfers	1,207,383	1,861,850	654,467	54.21%
<b>Total Revenues</b>	<b>\$ 29,747,313</b>	<b>\$ 30,152,043</b>	<b>\$ 404,730</b>	<b>1.36%</b>

### Property Taxes

Even though the 2011 assessed values have decreased slightly from 2010 values, this budget recommends maintaining the City's current *ad valorem* property tax rate of \$0.37411 per \$100 assessed valuation, which is 0.9% below the current Effective Tax Rate of \$0.37741 cents.

The City's tax rate is made up of two components. One covers maintenance and operations, while the other pays debt service. A 0.50% decline in assessed valuation and an increase in the debt service requirement in 2012 necessitates an increase in the debt service proposed tax rate of \$0.18936 per \$100 assessed valuation. The tax rate needed to support these payments is expected to remain stable as assessed values remain stable. Conversely, the maintenance and operations tax rate will decrease \$0.00968 to \$0.18475 per \$100 assessed valuation.

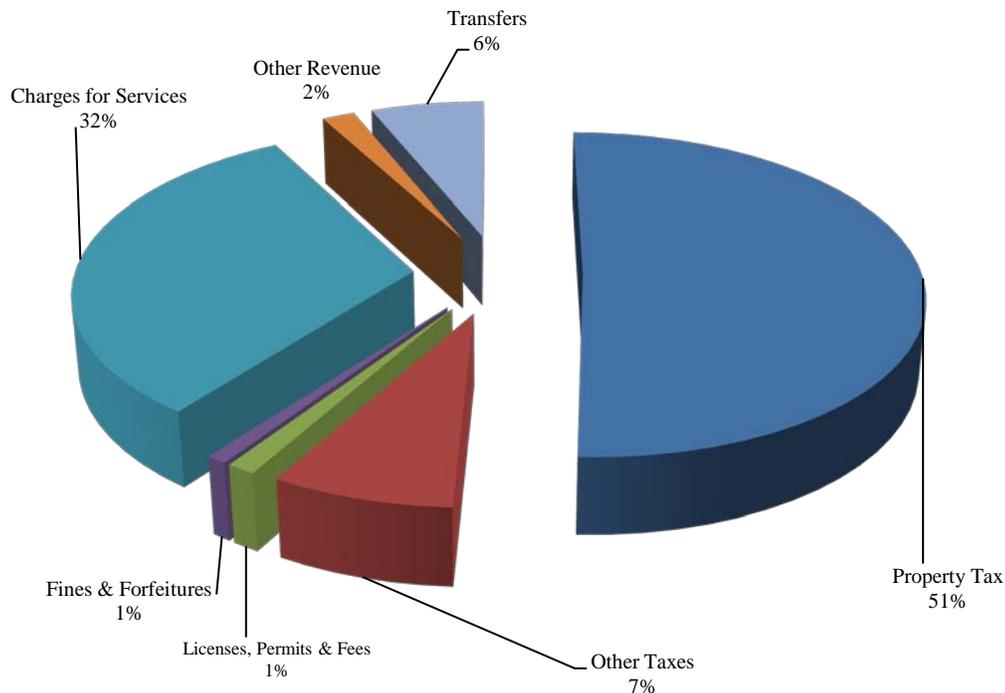
## Comparison of Property Taxes: Tax Years 2011 vs. 2010

	FY 2012 / TY 2011		FY 2011 / TY 2010		Monthly Increase/ (Decrease)
	Levy Rate/ \$100	Monthly Cost / Typical Family	Levy Rate/ \$100	Monthly Cost / Typical Family	
Maintenance & Operations	\$0.18475	\$111.27	\$0.19443	\$119.10	(\$7.82)
Debt Service	\$0.18936	\$114.05	\$0.17968	\$110.06	\$3.99
	\$0.37411	\$225.32	\$0.37411	\$229.16	(\$3.84)
Average taxable value		\$722,733		\$735,044	

### Fees and Charges

Complying with the City's financial policy, staff continuously monitors, reviews, and adjusts all applicable fees and charges to assure equitable coverage of service costs. This budget recommends an increase in the alarm monitoring monthly fee from \$25 to \$35. This fee has not been increased since its implementation in the late 1990's. The increase is consistent with the CPI increases over the applicable period and will cover the cost of providing the service.

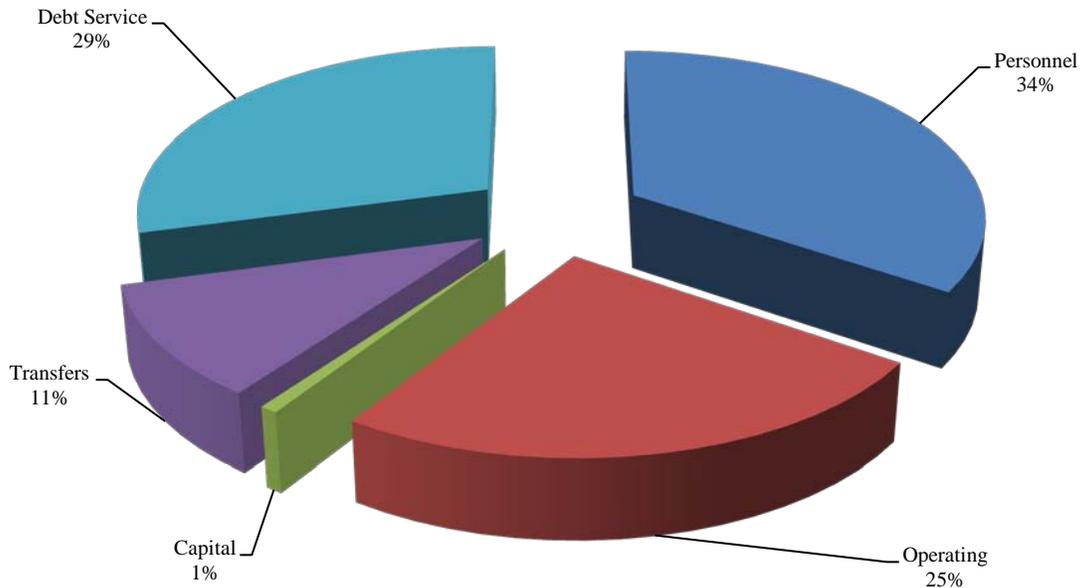
## 2012 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



**EXPENDITURES**

The 2012 Budget proposes total expenditures of \$32.7 million for the City’s four major funds. It devotes \$11.3 million, or 34%, to personnel, \$8.1 million, or 25%, to operating expenditures, \$238,491, or 1%, to capital purchases, \$3.5 million, or 11%, to operating and capital transfers, and \$9.5 million, or 29%, to debt service on the City’s outstanding bonds. An additional \$0.9 million is budgeted for expenditures in the Capital Improvements Funds.

**2012 Expenditures - General, Debt Service, Water & Sewer and Solid Waste Funds**



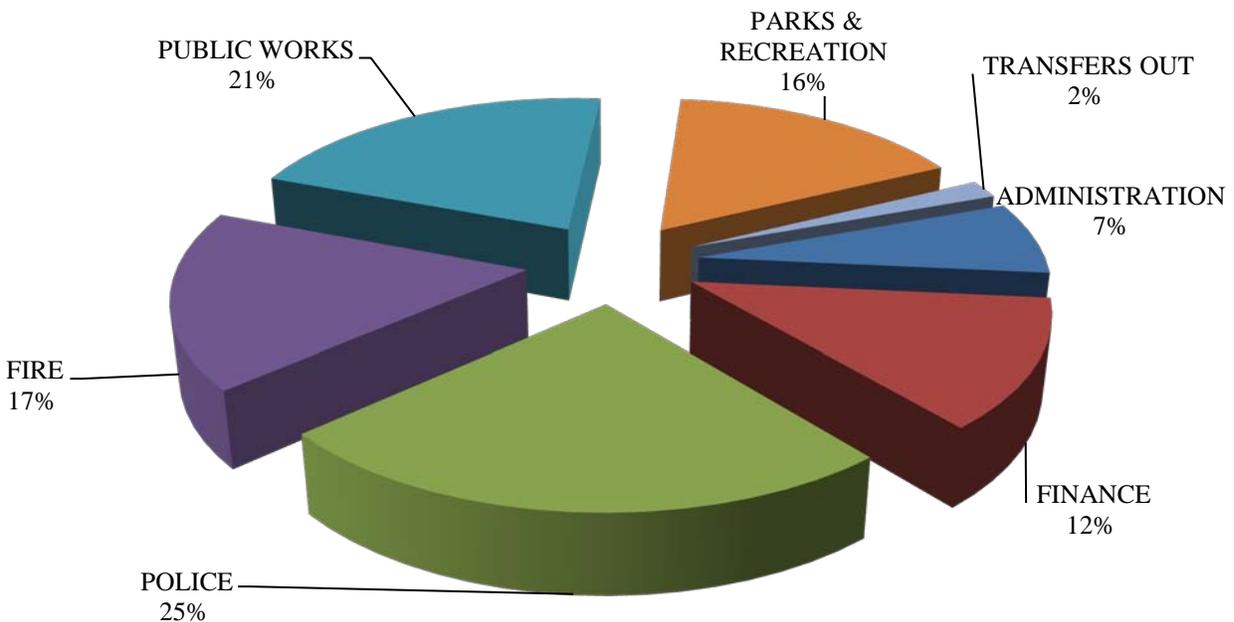
	2011 Estimated	2012 Budget	Change	% Change
Personnel	\$ 10,653,441	\$ 11,262,750	\$ 609,309	5.72%
Other Operating	7,384,167	8,090,724	706,557	9.57%
<b>Total Operating</b>	<b>18,037,607</b>	<b>19,353,474</b>	<b>1,315,867</b>	<b>7.30%</b>
Capital Outlay	207,632	238,491	30,859	14.86%
Transfers	2,926,160	3,518,176	592,016	20.23%
Debt Service	9,358,660	9,543,273	184,613	1.97%
<b>Total Expenditures</b>	<b>\$ 30,530,060</b>	<b>\$ 32,653,414</b>	<b>\$ 2,123,354</b>	<b>6.95%</b>

## Operating Budgets

The City Operating Budgets consist of four funds: the General Fund, the Debt Service Fund, the Water and Sewer Fund and the Solid Waste Fund.

*General Fund* – The proposed General Fund budget of \$14.99 million is about \$786,931, or 5.5%, above the 2011 Budget. The overall increase is attributable to the annualized cost of the 2011 salary increases on employee anniversary dates, increases in property insurance for the new City Hall/Public Safety expansion, electricity and natural gas and increased maintenance costs in all funds. Public Safety (Police and Fire) continues to receive a large share of the General Fund Budget, with combined expenditures totaling \$6.28 million. Police and Fire services account for 42% of all General Fund expenditures.

## 2012 Budget by Department



*Debt Service Fund* – In 2012, the City will pay \$8,292,100 of debt service and fiscal agent fees, an increase of \$179,977 over 2011 and is due to the scheduled increases in the existing tax supported debt.

Funding debt service payments requires an *ad valorem* tax rate of \$.18936 per \$100 of assessed value in tax year 2011, an increase of 5.4% or \$0.00968 per \$100. This marks only the second time in ten years that the tax rate dedicated to debt service has increased. This is due to the scheduled increase in the annual debt service requirements as well as a 0.50 % decrease in taxable values.

*Water and Sewer Fund* – This fund's total budget of \$7.5 million is \$607,988 or 8.5%, greater than the 2011 budget. System operations, including the Finance - Utility Billing division, are appropriated at \$6,326,861, including \$1,250,000 transferred to the General Fund to reimburse

for costs it incurs on behalf of the W&S Fund and a \$700,000 transfer to the Water & Sewer Capital Projects Fund to cash fund necessary capital projects.

Water and Sewer Revenue debt service for 2012 is \$1,251,173 (principal, interest and fiscal agent fees) on outstanding revenue bonds. Portions of the 2001-A and 2001-B Revenue Bonds were refunded in September 2010, effectively lowering the annual debt service requirements for the Water and Sewer Fund. The debt service payment for the refunding bonds is included in the General Debt Service Fund; therefore, there is a transfer to the General Debt Service Fund to fund the Water and Sewer portion of the refunding debt. The total debt service for the remaining bonds will steadily decrease from a high of \$1.25 million in 2012 to \$985,080 with the final payment on February 1, 2022.

Currently, there is no proposed increase in the water and wastewater rates charged to our customers. News of impending rate increases from the City of Houston will require additional rate increases to keep pace with increase for treated water. Future rate increases may be required to fund capital projects that were not considered part of the City's previous infrastructure replacement program.

***Solid Waste Fund*** – The direct cost of collecting and disposing of solid waste is expected to increase \$59,155 or 3.4%, over the prior year budget. The increases are primarily attributable to the following:

1. Funding the full year cost of the 2011 anniversary date salary increases;
2. An average 1.5% pay-for-performance salary increase on anniversary date and
3. Funding for a study and customer survey regarding automated solid waste collection.

Currently, there is no proposed increase in the solid waste collection fee. The increase in recycling revenue is expected to cover these appropriation increases.

### **Internal Service Funds**

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

***Employee Benefit Fund*** - The Employee Benefit Fund was created to facilitate accounting and oversight over the cost of employee benefits, particularly the cost of health care. Charges in the amount of \$2.06 million are expected from operating funds, plus \$346,800 from employee/retiree contributions and other miscellaneous earnings. Expenditures for benefits are expected to be \$2,367,900, a 9.1% increase from the amount budgeted in 2011. This increase is primarily due to appropriations for payouts to employees that may retire in 2012.

***Vehicle Replacement Fund*** - The Vehicle Replacement Fund (VRF), formerly called the Equipment Replacement Fund, allocates charges to the major operating funds based on an estimated depreciation and replacement cost of existing vehicles in those funds. The allocation is used to purchase vehicles routinely used to provide City services. In 2012, expenditures are expected to be \$128,500 which includes two Police vehicles, a larger Fire SUV command vehicle and the purchase of a medium duty dump truck for Water & Sewer Utility Operations.

**Technology Management Fund** – Since 2007, the management of the City’s funding of critical technology is financed through the Technology Management Fund. In 2012, managing, supporting and replacing computers, networks, and communication equipment are expected to cost \$1,262,700. This is approximately a \$202,141, or 19.1%, increase over the prior year budget, primarily attributable to funding appropriated for Phase I of II of the costs associated with the transition from the Harris County to the City of Houston radio system. Phase II will be included in the 2013 budget. As with all of the Internal Service Funds, the Technology Management Fund is financed by changes to operating funds.

**Equipment Replacement Fund** – The Equipment Replacement Fund (ERF) is a new fund beginning in 2012. The seed funding comes from a transfer from excess General Fund reserves. The ERF will be used to finance the purchase of equipment routinely used in providing the City’s services. The ERF will operate in the same manner as the VRF in that each City Department will make contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF will purchase equipment when a combination of age and repair cost indicates that the machine has reached the end of its service life. No expenditures are planned for 2012.

**Employee Staffing**

This budget increases staffing levels by 2 to 125 Full Time Equivalent (FTE). The General Fund has a net increase of 2 patrol officer positions. We constantly strive to make our services more effective and efficient, whether through using new technology, or by reclassifying or reassigning existing employees. The chart below demonstrates that we have remained relatively stable in the number of employees since 2004. As a routine practice, we will continue to evaluate the allocation of personnel to determine and achieve the most efficient and effective use of the community’s resources.

**Full-Time Equivalent (FTE) Position Summary: 2004 to 2012**

Department	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>GENERAL FUND</b>									
Administration	4	5	4	4	4	5	5	5	5
Finance	9	9	8	8	8	7	7	6	6
Police	33	32	32	32	32	32	32	33	35
Fire	24	25	25	24	24	24	24	23	23
Parks & Recreation	8	8	8	10	10	10	11	11	11
Public Works	21	21	21	20	19	19	21	20	20
Technology Fund	-	-	-	2	3	3	3	3	3
<b>WATER &amp; SEWER FUND</b>									
Finance	-	-	-	-	-	-	-	2	2
Operations	14	14	14	14	12	12	12	12	12
<b>SOLID WASTE FUND</b>									
Operations	7	7	7	7	7	7	7	8	8
<b>Total City FTEs</b>	<b>120</b>	<b>121</b>	<b>119</b>	<b>121</b>	<b>119</b>	<b>119</b>	<b>122</b>	<b>123</b>	<b>125</b>

**Wages and Benefits**

This budget includes a 1% structure and applicable salary adjustment for all full-time employees effective January 1, 2012 as well as an average 1.5% pay-for-performance anniversary date salary increase for all full-time employees. This is a continuation of the compensation program

approved by Council in 2008. The funding rate for the Texas Municipal Retirement System (TMRS) was reduced from 15.71% of payroll to 10.40%. This decrease was made possible by changes in the structure of the TMRS funds under the recently passed SB350 legislation.

At the November 17, 2008 council meeting, Council adopted a new personnel handbook. This handbook states “The City Council shall establish the pay plan annually during the budget process, which includes compensation and salary structure recommendations made by the City Manager or his designee.

The City has generally adopted a strategy of achieving and maintaining a market-competitive position of approximately 100% of the designated market average for general employees’ pay structure and 105% of the designated market average range for fire and police structures.

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

### **Capital Projects**

Capital Project Funds are used to account for the purchase or construction of equipment, property and buildings, typically with costs exceeding \$25,000, relatively long operational lives, or considered one-time expenditures. West U has six active Capital project funds. The most significant of these is as follows:

***Water and Sewer Capital Improvement Projects:*** Two new projects totaling \$268,000 are planned for 2012 – lift station renovations (\$18,000) and water well rehabilitation (\$250,000). Capital expenditures totaling \$3.0 million are planned over the next five years.

### **ECONOMIC CONDITION AND OUTLOOK**

West U continues to enjoy an enviably stable outlook, with property values at \$4.06 billion, up 138.2% since 1999. Among reasons for this strength is West U’s convenient location to the Texas Medical Center, downtown Houston, the Rice Village and Rice University, as well as the Galleria area.

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

These factors, plus consistent and conservative financial management led Standard and Poor’s to grant the City a AAA credit ratings on a year-to-year basis. This extremely good credit rating will help the City in these very uncertain financial times.

### **SUMMARY**

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

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

This Budget recognizes the need to recruit, train, and retain a workforce capable of delivering services at the quality and level West U citizens expect. The 2012 Budget provides for a 1% structure and applicable salary adjustments as well as an average 1.5% pay-for-performance increase in salaries for all employees on their respective anniversary dates.

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

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

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

The City's fee schedule was reviewed in 2011. From that review, the 2012 budget includes a \$10 fee increase for the monthly alarm monitoring service from \$25 to \$35 per month. Other rate increases approved by council at the October 24, 2011 regular council meeting have not been included in this budget estimate. All rate increases will be effective January 1, 2012.

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

This means avoiding postponement of necessary operating expenditures, using short-term debt to finance operating expenditures (personnel, supplies, operating charges), or accruing future years' revenues. The 2012 Budget meets this key standard.

***The City will follow long-range plans for capital improvements. A long-range plan for capital improvements must be prepared and updated each year. This plan may include initially unfunded projects that carry out the City's long-term goals, but after the first year, all projects would require approval of funding.***

The City is completing the scheduled improvements to the recreational facilities with the remodeling of the Scout House. Additionally, we are completing the previously approved portion of the wastewater treatment plant rehabilitation project. Our program in the upcoming year includes the continued rehabilitation of the wastewater treatment plant, the rehabilitation of a number of lift stations and one of our water wells and the exploration of total rehabilitation for streets that were not addressed in the prior years' infrastructure capital improvement program.

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

The City's Equipment Replacement Fund reserves are sufficient to replace necessary vehicles and equipment on an annual basis.

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

Based upon this policy and the limitations for increasing the tax rate, this Budget recommends transferring \$200,000 of excess funds from the General Fund to the Capital Reserve Fund and an additional \$60,000 transferred to the newly created Equipment Replacement Fund. All operating reserves are at the target established by this policy.

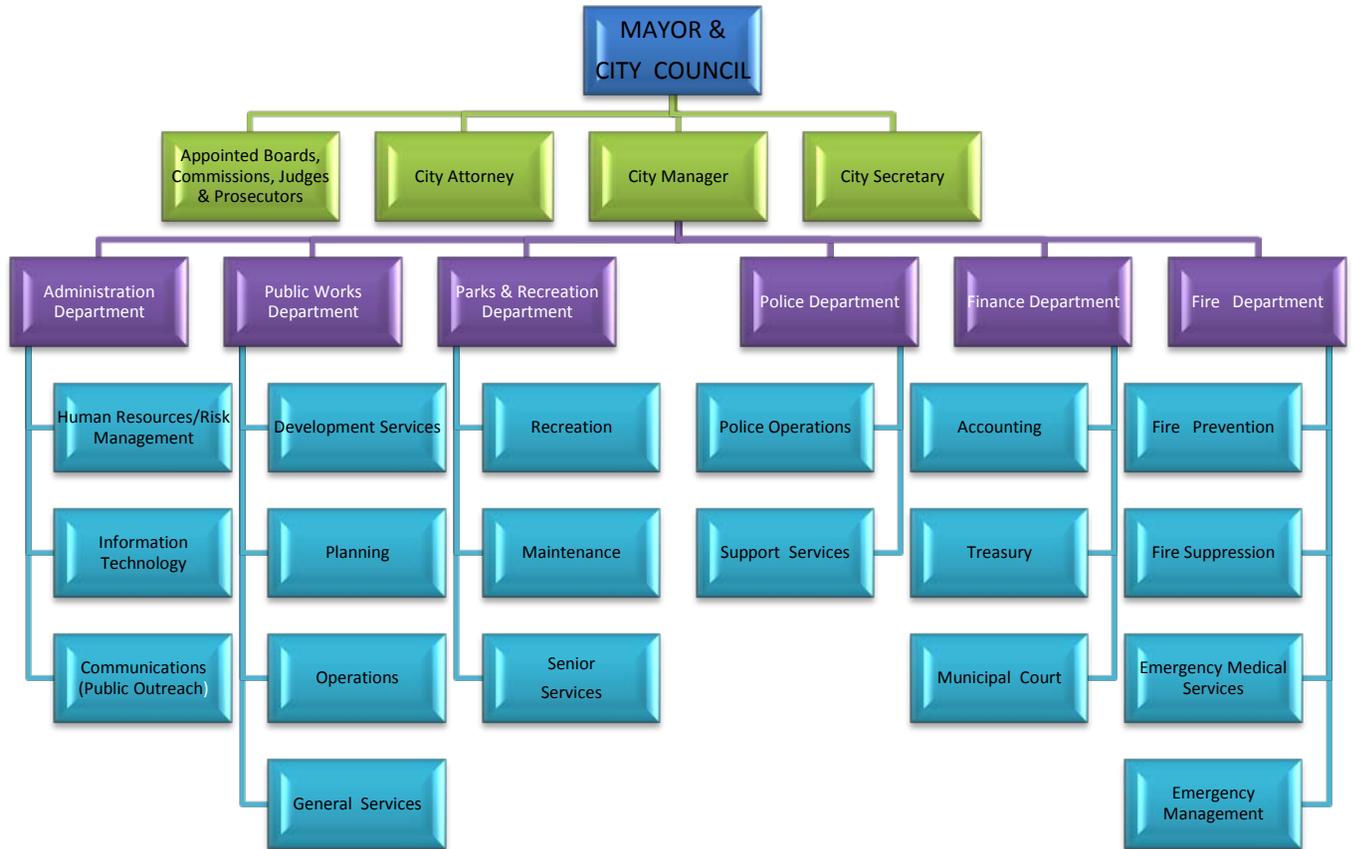
I commend the City staff for their many hours of diligence, dedication, and work in preparing this document. I further appreciate the determination and effort of the City Council in providing direction and parameters essential to this budgeting process. Through this collaborative effort, we are able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

Respectfully submitted,



Michael Ross  
City Manager

# The City of West University Place, Texas







# BUDGET SUMMARIES | 2012

## CITY OF WEST UNIVERSITY PLACE, TEXAS BUDGET SUMMARY COMPARISON 2012 BUDGET AT A GLANCE

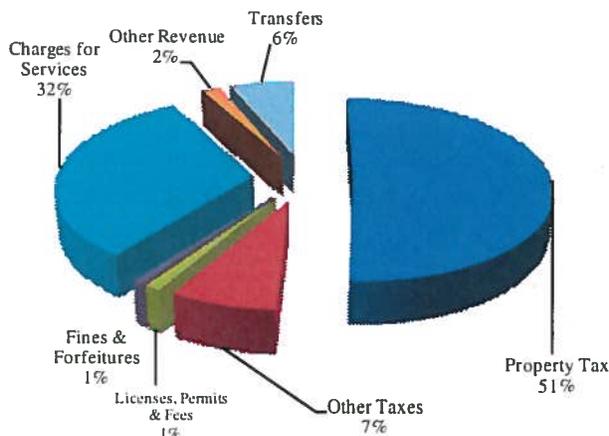
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
<b>Revenues</b>					
Property Tax	\$ 7,559,500	\$ 7,730,100	\$ -	\$ -	\$ 15,289,600
Other Taxes	2,268,200	-	-	-	2,268,200
Licenses, Permits & Fees	364,600	-	-	-	364,600
Fines & Forfeitures	256,500	-	-	-	256,500
Charges for Services	1,889,800	-	6,369,093	1,315,900	9,574,793
Other Revenue	230,200	2,000	1,500	302,800	536,500
Transfers	1,560,000	301,850	-	-	1,861,850
<b>Total Revenues</b>	<b>\$ 14,128,800</b>	<b>\$ 8,033,950</b>	<b>\$ 6,370,593</b>	<b>\$ 1,618,700</b>	<b>\$ 30,152,043</b>

<b>Expenditures</b>					
Personnel	\$ 9,623,750	\$ -	\$ 1,092,100	\$ 546,900	\$ 11,262,750
Operating	3,646,391	-	3,224,261	1,220,072	8,090,724
Capital	160,491	-	60,500	17,500	238,491
Transfers	1,568,176	-	1,950,000	-	3,518,176
Debt Service	-	8,292,100	1,251,173	-	9,543,273
<b>Total Expenditures</b>	<b>\$ 14,998,808</b>	<b>\$ 8,292,100</b>	<b>\$ 7,578,034</b>	<b>\$ 1,784,472</b>	<b>\$ 32,653,414</b>

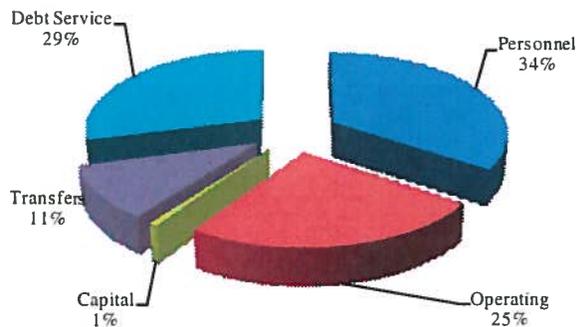
### Capital Improvement Funds

General	\$ 623,952
Water & Sewer	268,000
<b>Total</b>	<b>\$ 891,952</b>

**2012 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS**



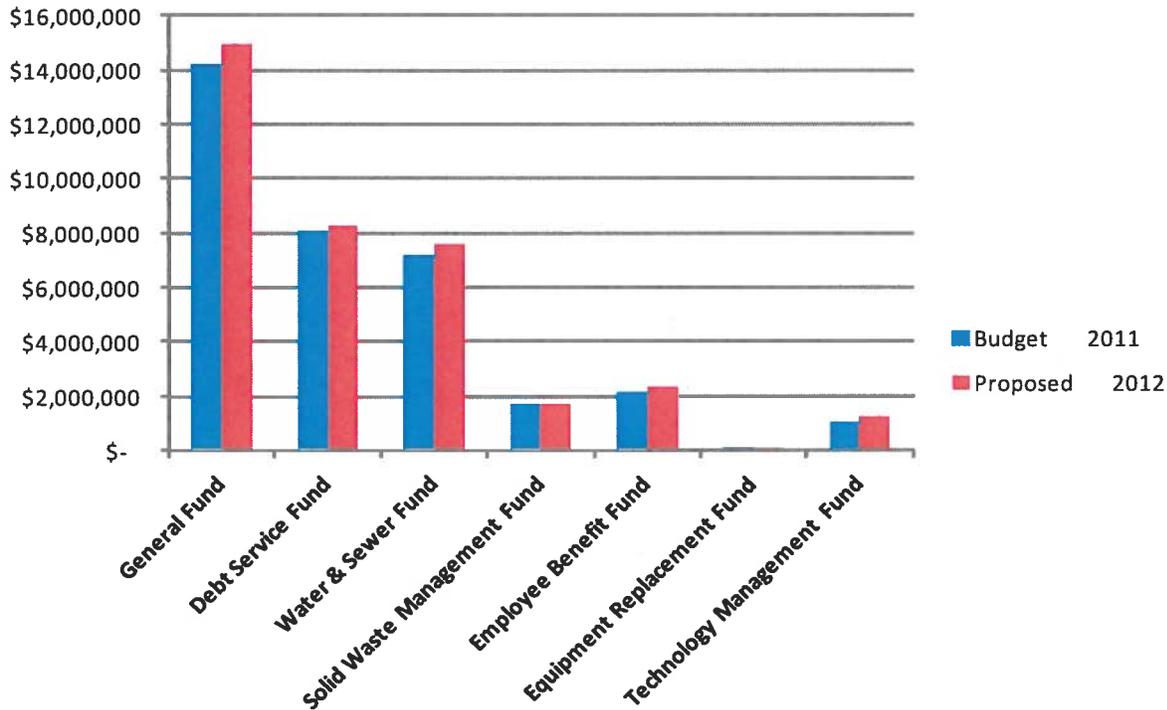
**2012 Expenditures - General, Debt Service, Water & Sewer and Solid Waste Funds**



# BUDGET SUMMARIES | 2012

## CITY OF WEST UNIVERSITY PLACE, TEXAS BUDGET SUMMARY COMPARISON Comparison of 2011 Budget to 2012 Proposed

	Budget 2011	Proposed 2012	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<b>Governmental Fund Types:</b>				
General Fund	\$ 14,211,877	\$ 14,998,808	\$ 786,931	5.54%
Debt Service Fund	8,112,123	8,292,100	179,977	2.22%
<b>Total</b>	<b>22,324,000</b>	<b>23,290,908</b>	<b>966,908</b>	<b>4.33%</b>
<b>Enterprise Fund Types:</b>				
Water & Sewer Fund	7,186,022	7,578,034	392,012	5.46%
Solid Waste Management Fund	1,725,317	1,784,472	59,155	3.43%
<b>Total</b>	<b>8,911,339</b>	<b>9,362,506</b>	<b>451,167</b>	<b>5.06%</b>
<b>Internal Service Fund Types:</b>				
Employee Benefit Fund	2,170,300	2,367,900	197,600	9.10%
Equipment Replacement Fund	133,000	128,500	(4,500)	-3.38%
Technology Management Fund	1,060,559	1,262,700	202,141	19.06%
<b>Total</b>	<b>3,363,859</b>	<b>3,759,100</b>	<b>395,241</b>	<b>11.75%</b>
<b>TOTAL ALL FUND TYPES</b>	<b>\$ 34,599,198</b>	<b>\$ 36,412,514</b>	<b>\$ 1,813,316</b>	<b>5.24%</b>



# BUDGET SUMMARIES | 2012

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

	Beginning Balance (Estimated)	Sources				Total	Expenditures and Transfers Out	Ending Balance
		Taxes	Licenses, Permits, Fees & Charges for Services	Other				
<b>General Fund</b>	\$ 3,698,691	\$ 9,827,700	\$ 2,254,400	\$ 2,046,700	\$ 14,128,800	\$ 14,998,808	\$ 2,828,682	
<b>Debt Service Fund</b>	422,525	7,730,100	-	303,850	8,033,950	8,292,100	164,375	
<b>Water and Sewer Fund</b>	1,844,236	-	6,344,093	26,500	6,370,593	7,578,034	636,795	
<b>Solid Waste Fund</b>	327,726	-	1,617,900	800	1,618,700	1,784,472	161,954	
<b>Capital Project Fund</b>	6,043	-	-	-	-	6,043	-	
<b>Capital Reserve Fund</b>	88,919	-	-	200,000	200,000	288,919	-	
<b>Transportation Improvement Fund</b>	328,990	-	-	-	-	328,990	-	
<b>Water and Sewer Capital Reserve</b>	58,558	-	-	700,000	700,000	268,000	490,558	
<b>Employee Benefit Fund</b>	(34,265)	-	-	2,406,816	2,406,816	2,367,900	4,651	
<b>Vehicle Replacement Fund</b>	873,468	-	-	438,597	438,597	153,500	1,158,565	
<b>Technology Management Fund</b>	(8,611)	-	-	1,271,400	1,271,400	1,262,700	89	
<b>Equipment Replacement Fund</b>	-	-	-	60,000	60,000	-	60,000	
<b>Parks Fund</b>	13,423	-	-	-	-	5,000	8,423	
<b>Court Technology Fund</b>	18,876	-	-	14,000	14,000	15,000	17,876	
<b>Tree Replacement Fund</b>	48,861	-	8,000	-	8,000	40,000	16,861	
<b>Court Security Fund</b>	20,191	-	-	5,000	5,000	15,000	10,191	
<b>Metro Grant Fund</b>	121,506	-	-	259,000	259,000	380,500	6	
<b>Police Forfeited Property Fund</b>	15,668	-	-	-	-	15,668	-	
<b>Police Training Fund</b>	13,236	-	-	1,500	1,500	14,736	-	
<b>Fire Training Fund</b>	10,619	-	-	4,850	4,850	15,469	-	
<b>Good Neighbor Fund</b>	2,765	-	-	-	-	-	2,765	
<b>Total All Funds</b>	<b>\$ 7,871,424</b>	<b>\$ 17,557,800</b>	<b>\$ 10,224,393</b>	<b>\$ 7,739,013</b>	<b>\$ 35,521,206</b>	<b>\$ 37,830,839</b>	<b>\$ 5,561,791</b>	

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## GENERAL FUND | 2012

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The General Fund accounts for revenues, expenditures, and transfers associated with municipal services not directly supported or for which other funds do not account.

The General Fund finances nearly all of the City's services. Issues such as 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 all six of the City's departments: Police, Fire, Public Works, Parks and Recreation, Finance, and Administration.

**Revenue Projections for 2011** The 2011 Budget projected a revenue total of \$13.7 million to finance the General Fund's services. Based on collections and data available September 15, 2011, revenues appear likely to reach \$13.76 million, 0.43% or \$59,243 above the 2011 Budget projections. Overall, General Fund revenue expectations will be at or near the budgeted revenue for 2011.

**Expenditures Estimated for 2011** The original 2011 Budget appropriated \$14.15 million, excluding transfers out. Based on expenditures through September 15, 2011 and department estimates to complete the year, the total actual expenditures will be below the appropriated amount by \$534,837, or 3.76%.

**Financial Position in 2011** - The City of West University Place's General Fund is projected to close 2011 in sound fiscal condition. The 2011 estimated ending fund balance available for appropriations in 2012 is \$3.49 million. This amount represents 24% of the proposed 2012 expenditures.

The City's Financial Policies require that General Fund reserves be maintained at 20% of the revenue budget for the coming year. The primary purpose of this reserve of fund balance is to buffer the impact of unforeseen events and to provide a cushion against revenue shortfalls.

The General Fund's unencumbered reserves likely will close 2012 exceeding that target by \$200,000. This excess will be transferred to the Capital Reserve Fund according to Financial Policies.

**Projected 2012 Revenues.** The City's General Fund Revenues for fiscal 2012 are forecast to increase 3.13% over 2011's budgeted revenues. Total 2012 revenues are expected to be approximately \$14.13 million.

Revenues from property taxes (current tax, delinquent tax and penalty and interest) will decrease by \$369,350, a 4.89% decrease. The *ad valorem* tax rate dedicated to maintenance and operations is proposed to decrease 4.98% to \$0.18475 per \$100 of assessed value. Taxable value in West University Place is estimated to decrease \$20.4 million or 0.50% to \$4.055 billion. New construction offset the decrease by \$16.1 million, and the value decreases of \$36.5 million on existing property makes up the balance of the total net decrease.

Revenue generated by the City's one-cent sales tax is budgeted at \$1.09 million, 0.67% less than the \$1,097,390 budgeted in 2011. Collections of sales tax in 2011 are expected to be \$1.09 million. The decrease can be attributed to the weakened national economy, however, West U has not experienced the decline in sales tax revenue that other jurisdictions have.

As in the prior year, franchise taxes are expected to provide approximately 8.27% of the City's General Fund revenues. Franchise fees are received for electricity, telephone, natural gas and cable service provided to the citizens of West University Place.

Because of continued low interest rates, earnings on the City's investments are forecast to provide \$25,000 in 2012, below the \$28,800 estimated to be received in 2011.

Revenue sources budgeted under the Charges for Services category includes ambulance-service billing, alarm-monitoring billing and other service-related fees. Growth in revenues from alarm-monitoring are expected to increase 71.9% over the 2011 budget to \$685,300. This increase is due to an increase in the alarm monitoring monthly fee from \$25 to \$39. This increase will bring the

City's charge in line with the going market rate for alarm monitoring service. The service will continue to provide the direct connection to the City's emergency dispatch, a key advantage over the private sector alarm monitoring services.

The 2012 budget projects transfers from the Water and Sewer Utility Enterprise Fund (\$1,250,000) and the Solid Waste Collection Fund (\$310,000). These payments, both increases over the prior year, are indirect cost allocations for expenditures that support these funds, but are not directly attributable to those funds. These expenditures include administration, finance and accounting, human resources, legal services, police, fire, and public works (excluding planning and development services). The allocation was calculated based on the applicable number of full time positions in each of the funds.

***Expenditures in 2012.*** The 2012 Budget appropriates \$14,998,808, including the transfer of \$200,000 to the Capital Reserve Fund, up 2.5% from the 2011 General Fund's \$14,211,877 budget, and a \$60,000 transfer to the newly created Equipment Replacement Fund to provide seed funding for high dollar equipment replacement purchases that do not necessarily fit into a debt issuance financing model. The City's former Equipment Replacement Fund, used primarily for replacing vehicles, was renamed the Vehicle Replacement Fund to more accurately describe that fund's purpose.

Personnel costs - Personnel costs, including benefits, will amount to \$9.6 million, or 64.7% of the budget, and a 2.8% decrease compared to the corresponding 2011 budget. The City's portion of health and dental care benefit costs are projected to total \$0.95 million, a decrease of 12.67% from the 2011 budget due primarily to changes in the employees' insurance selections. Required contributions to the Texas Municipal Retirement System are budgeted at \$679,900, down 45.8%. The actuarially determined contribution rate is based on (1) West U's plan provisions in effect as of March 1, 2011; (2) the actuarial assumptions and methods adopted by the TMRS Board at their May 20, 2011 meeting based on the results of the four-year experience study (comparison of actual to expected plan experience during the period from January 1, 2006 through December 31, 2009); (3) the restructured funds under the recently passed SB350 legislation; and (4) the reserve fund distribution smoothed interest credit.

The 2012 budget for employee regular wages is \$6,150,700, up 4.2% over 2011. The net increase is due to a 1% structure adjustment and salary increase as of January 1, 2012, an average 1.5% pay-for-performance salary increase effective on staff's anniversary dates, and the addition of two patrol officers made possible by the increase in the alarm monitoring monthly fee. The budget also includes the annualization of the average 3% pay-for-performance on anniversary date plan that was approved in the 2011 budget.

# GENERAL FUND | 2012

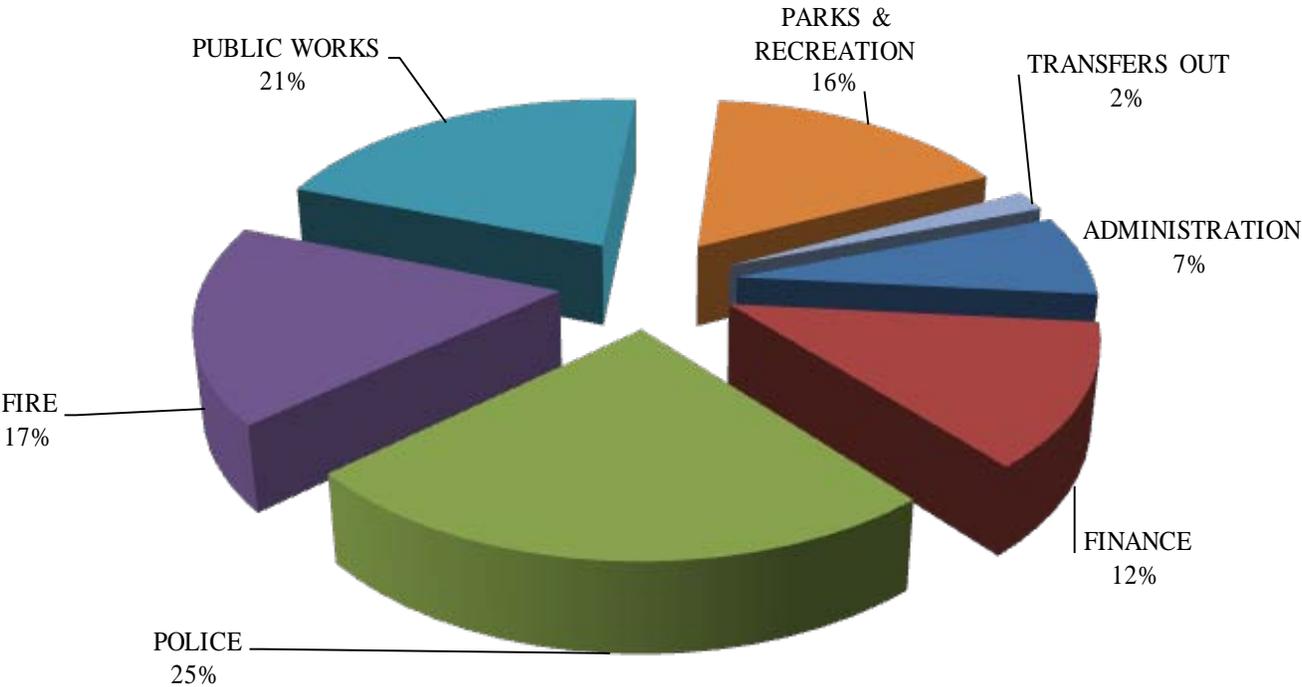
## GENERAL FUND

### STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
AD VALOREM TAXES	\$ 7,286,707	\$ 7,947,492	\$ 7,928,850	\$ 7,940,100	\$ 7,559,500
SALES TAXES	946,726	1,050,079	1,097,390	1,090,000	1,090,000
FRANCHISE TAXES	1,162,420	1,207,429	1,159,720	1,170,800	1,168,200
OTHER TAXES	12,485	11,144	11,160	11,000	10,000
<b>TOTAL TAXES</b>	<b>9,408,337</b>	<b>10,216,144</b>	<b>10,197,120</b>	<b>10,211,900</b>	<b>9,827,700</b>
PERMITS, LICENSES AND FEES	330,155	413,173	340,710	388,220	364,600
CHARGES FOR SERVICES	1,186,941	1,656,098	1,553,180	1,605,195	1,889,800
FINES AND FORFEITURES	161,761	254,625	222,930	256,000	256,500
INVESTMENT EARNINGS	123,434	28,721	97,508	28,800	25,000
OTHER REVENUE	273,212	280,423	283,850	264,426	205,200
TRANSFERS IN	940,000	940,000	1,005,000	1,005,000	1,560,000
<b>TOTAL REVENUES</b>	<b>12,423,840</b>	<b>13,789,183</b>	<b>13,700,298</b>	<b>13,759,541</b>	<b>14,128,800</b>
<b>EXPENDITURES BY DEPARTMENT:</b>					
ADMINISTRATION	1,042,444	1,106,347	1,078,948	1,069,520	1,059,200
FINANCE	1,596,154	1,812,158	1,798,593	1,852,363	1,858,930
POLICE	3,199,869	3,158,133	3,350,597	3,150,388	3,688,259
FIRE	2,801,009	2,790,583	2,684,566	2,631,496	2,592,683
PUBLIC WORKS	2,163,961	2,606,160	2,803,567	2,755,074	3,099,826
PARKS & RECREATION	1,853,127	1,782,261	2,431,006	2,153,598	2,439,910
TRANSFERS OUT	511,240	60,000	64,600	64,600	260,000
<b>TOTAL EXPENDITURES</b>	<b>13,167,804</b>	<b>13,315,641</b>	<b>14,211,877</b>	<b>13,677,040</b>	<b>14,998,808</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(743,964)</b>	<b>473,542</b>	<b>(511,579)</b>	<b>82,501</b>	<b>(870,008)</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,886,611</b>	<b>3,142,647</b>	<b>3,251,648</b>	<b>3,616,189</b>	<b>3,698,691</b>
<b>ENDING FUND BALANCE</b>	<b>3,142,647</b>	<b>3,616,189</b>	<b>2,740,069</b>	<b>3,698,691</b>	<b>2,828,682</b>
<b>ASSIGNED*</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>
<b>UNASSIGNED FUND BALANCE</b>	<b>\$ 2,932,647</b>	<b>\$ 3,406,189</b>	<b>\$ 2,530,069</b>	<b>\$ 3,488,691</b>	<b>\$ 2,618,682</b>

\* Assigned for City Manager's Contract

### 2012 Budget by Department



# GENERAL FUND | 2012

## GENERAL FUND

### STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
AD VALOREM TAXES	\$ 7,286,707	\$ 7,947,492	\$ 7,928,850	\$ 7,940,100	\$ 7,559,500
SALES TAXES	946,726	1,050,079	1,097,390	1,090,000	1,090,000
FRANCHISE TAXES	1,162,420	1,207,429	1,159,720	1,170,800	1,168,200
OTHER TAXES	12,485	11,144	11,160	11,000	10,000
<b>TOTAL TAXES</b>	<b>9,408,337</b>	<b>10,216,144</b>	<b>10,197,120</b>	<b>10,211,900</b>	<b>9,827,700</b>
PERMITS, LICENSES AND FEES	330,155	413,173	340,710	388,220	364,600
FINES AND FORFEITURES	161,761	254,625	222,930	256,000	256,500
CHARGES FOR SERVICES	1,186,941	1,656,098	1,553,180	1,605,195	1,889,800
INVESTMENT EARNINGS	123,434	28,721	97,508	28,800	25,000
OTHER REVENUE	273,212	280,423	283,850	264,426	205,200
TRANSFERS IN	940,000	940,000	1,005,000	1,005,000	1,560,000
<b>TOTAL REVENUES</b>	<b>\$ 12,423,840</b>	<b>\$ 13,789,183</b>	<b>\$ 13,700,298</b>	<b>\$ 13,759,541</b>	<b>\$ 14,128,800</b>
REGULAR WAGES	\$ 5,515,310	\$ 5,786,068	\$ 5,902,930	\$ 5,773,729	\$ 6,150,700
PART-TIME WAGES	198,174	298,056	469,895	330,582	401,400
ON CALL	105	900	-	3,880	21,000
OVERTIME	371,442	384,222	353,375	361,149	380,500
LONGEVITY	43,592	37,160	47,536	47,656	45,200
OTHER COMPENSATION	751	1,414	-	-	-
HEALTH & DENTAL	1,123,867	780,982	1,089,643	912,299	951,600
TMRS	1,072,970	1,194,759	991,008	924,423	679,900
FICA	452,260	483,856	524,564	477,333	535,700
WORKERS COMPENSATION	113,121	75,082	77,799	59,841	103,300
ALLOWANCES	68,046	68,062	71,160	76,430	76,600
OTHER BENEFITS	143,683	62,532	144,485	140,183	248,900
EMPLOYEE RELATIONS	11,725	12,098	19,050	20,300	18,950
EMPLOYEE TUITION	-	5,423	-	270	-
RECRUITING & HIRING	9,516	12,464	10,000	12,270	10,000
<b>PERSONNEL</b>	<b>9,124,562</b>	<b>9,203,076</b>	<b>9,701,445</b>	<b>9,140,345</b>	<b>9,623,750</b>

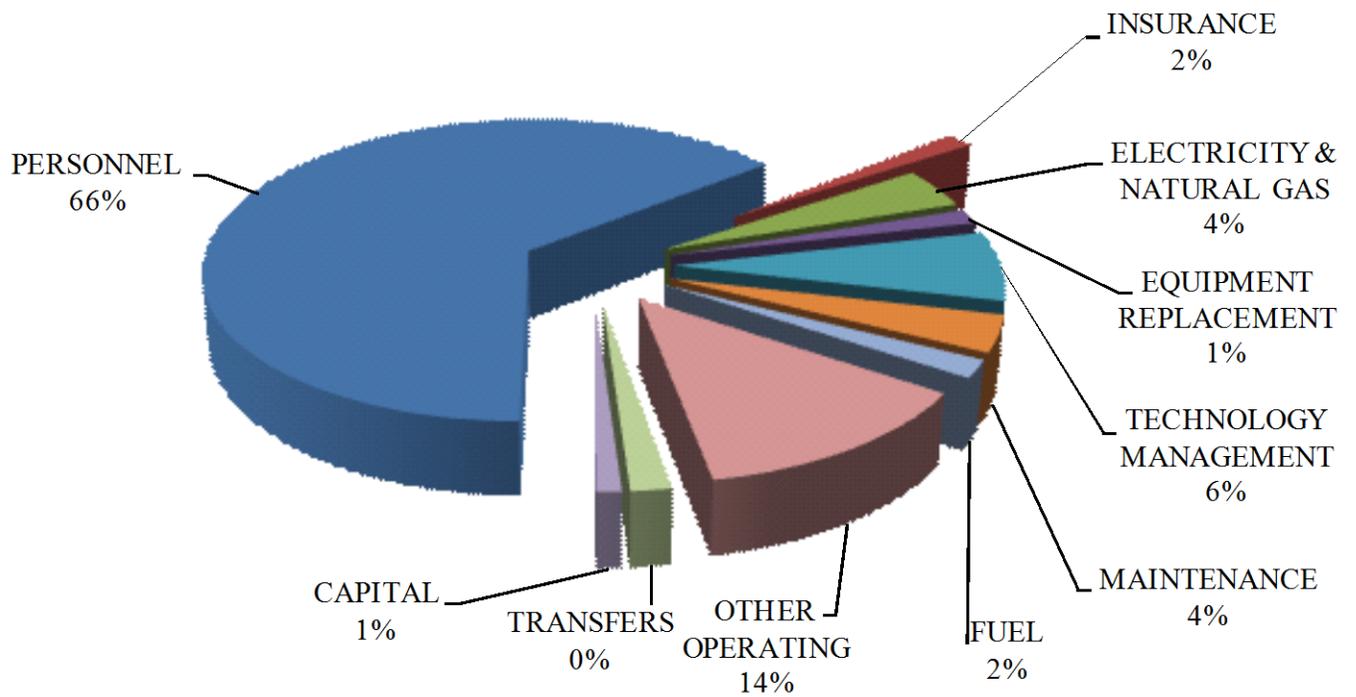
# GENERAL FUND | 2012

## GENERAL FUND

### STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
OFFICE SUPPLIES	37,332	35,168	41,175	40,975	47,400
OPERATING SUPPLIES	129,700	143,792	159,835	158,365	179,500
FUEL	115,757	162,587	179,000	179,040	278,100
TREATMENT CHEMICALS	11,470	14,199	19,890	25,000	27,000
MISCELLANEOUS	197	16,369	-	-	-
EQUIPMENT MAINTENANCE	60,311	73,558	99,953	97,983	101,850
VEHICLE MAINTENANCE	112,788	106,213	77,600	78,025	67,500
BUILDING & GROUNDS MAINTENANCE	74,277	104,024	86,020	86,166	222,460
SWIMMING POOL MAINTENANCE	5,032	17,631	41,076	34,500	75,500
DRAINAGE MAINTENANCE	27,250	19,544	30,000	30,000	29,000
STREET MAINTENANCE	33,439	32,644	37,500	37,500	37,000
TRAFFIC CONTROL MAINTENANCE	21,494	18,842	32,400	32,647	36,050
COMMUNICATION	102,171	114,498	87,329	84,445	87,477
ELECTRIC SERVICE	391,561	547,669	570,000	600,000	600,000
NATURAL GAS SERVICE	-	-	-	29,000	29,000
CONSULTANTS	56,456	29,187	32,000	32,591	32,000
LEGAL	185,738	208,314	145,000	175,000	145,000
EQUIPMENT LEASE/RENTAL	29,978	33,536	36,023	38,413	40,900
FACILITIES RENTAL	8,545	7,003	-	-	-
PROFESSIONAL DUES	20,796	20,829	21,220	22,626	20,792
PUBLICATIONS	26,007	13,565	16,415	15,650	16,120
TRAVEL & TRAINING	96,762	85,443	89,020	86,742	104,060
OTHER CONTRACTED SERVICES	574,144	560,263	628,638	633,578	783,697
INSTRUCTOR FEES	173,595	218,798	335,870	280,782	284,810
TRI-SPORTS	80,000	80,000	80,000	80,000	80,000
GENERAL LIABILITY INSURANCE	5,101	10,576	15,000	12,000	15,000
ERRORS & OMISSIONS	20,197	20,236	25,000	22,000	25,000
APPREHENSION & JAILING	523	442	1,000	1,000	1,000
LAW ENFORCEMENT LIABILITY	12,512	13,203	14,000	14,000	14,000
CRIME COVERAGE FIDELITY	1,761	1,573	1,800	1,800	1,800
AUTO LIABILITY	26,903	25,014	27,000	27,000	30,000
AUTO PHYSICAL DAMAGE	15,902	17,533	16,500	17,200	16,500
REAL & PERSONAL PROPERTY	38,472	52,299	110,000	110,000	119,000
DEDUCTIBLE	-	2,419	8,000	10,000	10,000
COMMUNITY RELATIONS	43,642	36,915	42,000	38,500	39,875
BOARDS AND COMMITTEES	2,960	3,455	4,000	4,000	4,000
ELECTION EXPENSE	11,647	-	13,000	13,000	-
CAPITAL OUTLAY	111,511	88,421	100,848	100,847	160,491
TRANSFERS OUT	1,332,375	1,131,805	1,241,320	1,241,320	1,568,176
CONTINGENCY	44,999	45,000	45,000	45,000	45,000
<b>OPERATING</b>	<b>\$ 4,043,305</b>	<b>\$ 4,112,564</b>	<b>\$ 4,510,432</b>	<b>\$ 4,536,695</b>	<b>\$ 5,375,058</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,167,868</b>	<b>\$ 13,315,641</b>	<b>\$ 14,211,877</b>	<b>\$ 13,677,040</b>	<b>\$ 14,998,808</b>

### 2012 Budget by Account



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# GENERAL FUND | 2012

## GENERAL FUND

### DETAIL STATEMENT OF REVENUES

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
CURRENT YEAR PROPERTY TAXES	\$ 7,217,609	\$ 7,887,968	\$ 7,865,790	\$ 7,873,600	\$ 7,493,000
PRIOR YEAR PROPERTY TAXES	26,500	17,087	21,600	25,100	25,500
PENALTY AND INTEREST	42,599	42,437	41,460	41,400	41,000
COLLECTION FEES	-	-	-	-	-
<b>AD VALOREM TAXES</b>	<b>7,286,707</b>	<b>7,947,492</b>	<b>7,928,850</b>	<b>7,940,100</b>	<b>7,559,500</b>
SALES TAX	946,726	1,050,079	1,097,390	1,090,000	1,090,000
<b>SALES TAXES</b>	<b>946,726</b>	<b>1,050,079</b>	<b>1,097,390</b>	<b>1,090,000</b>	<b>1,090,000</b>
MIXED BEVERAGE TAX	12,485	11,144	11,160	11,000	10,000
<b>OTHER TAXES</b>	<b>12,485</b>	<b>11,144</b>	<b>11,160</b>	<b>11,000</b>	<b>10,000</b>
ELECTRICITY	550,482	550,446	550,370	550,800	551,100
NATURAL GAS	208,941	241,356	197,800	195,000	195,000
TELEPHONE	227,765	251,900	240,000	265,000	265,000
CABLE	175,231	163,728	171,550	160,000	157,100
<b>FRANCHISE TAXES</b>	<b>1,162,420</b>	<b>1,207,429</b>	<b>1,159,720</b>	<b>1,170,800</b>	<b>1,168,200</b>
<b>TOTAL TAXES</b>	<b>9,408,337</b>	<b>10,216,144</b>	<b>10,197,120</b>	<b>10,211,900</b>	<b>9,827,700</b>
BUILDING PERMIT	110,101	136,717	115,510	136,720	127,900
PLUMBING PERMIT	42,324	56,811	45,800	55,000	51,300
HVAC PERMIT	18,982	34,649	23,220	35,400	29,700
FENCE AND SIDEWALK PERMIT	36,758	20,291	29,840	27,000	28,100
ENCROACHMENT PERMIT	100	-	-	200	-
ELECTRICAL PERMIT	14,438	30,403	18,130	28,800	24,500
TREE DISPOSITION FEE	14,682	19,930	16,440	19,300	17,900
LOW IMPACT INSPECTION FEE	7,665	8,045	6,910	8,200	8,000
HOUSING INSPECTION FEE	-	-	-	-	-
ALARM PERMIT	40,820	42,535	42,210	43,700	42,500
PARKING PERMIT	-	-	-	-	-
DRAINAGE PERMIT	3,033	2,638	2,770	3,900	3,300
TREE REMOVAL PERMIT	450	500	450	400	200
FIRE SPRINKLER PERMITS	215	235	-	500	200
UTILITY SERVICE CONNECTION FEE	6,955	-	-	-	-
PET LICENSES	2,120	1,160	1,930	1,500	1,600
ALCOHOLIC BEVERAGE PERMIT	2,685	3,095	2,610	2,600	3,100
ELECTRICAL CONTRACTOR PERMIT	6,430	11,156	4,890	5,000	6,300
CONTRACTOR PERMIT	22,400	45,009	30,000	20,000	20,000
<b>PERMITS, LICENSES AND FEES</b>	<b>330,155</b>	<b>413,173</b>	<b>340,710</b>	<b>388,220</b>	<b>364,600</b>

# GENERAL FUND | 2012

<b>GENERAL FUND</b>					
<b>DETAIL STATEMENT OF REVENUES</b>					
Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
PLAN CHECKING FEE	50,079	66,648	54,050	66,650	58,400
ZPC & ZBA FEES	7,732	2,595	7,020	5,000	2,600
BUILDING STANDARDS FEE	557	800	-	1,250	-
RE-INSPECTION FEE	9,545	2,985	7,460	5,000	5,400
PLAT REVIEW FEE	-	-	-	-	-
PREMATURE WORK FEE	6,108	7,204	6,700	7,210	5,500
AMBULANCE SERVICE	113,662	127,809	127,820	127,900	127,000
CHILD SAFETY	17,700	17,557	17,590	17,560	17,600
ALARM MONITORING	367,147	378,576	398,600	396,312	685,300
OTHER FEES AND PERMITS	18,992	20,134	19,460	20,130	15,100
SENIOR SERVICES EVENTS	23,985	31,838	20,000	25,000	20,000
RENTALS - COMMUNITY BUILDING	14,650	17,381	12,000	12,500	12,000
MEMBERSHIPS - RECREATION CENTER	47,046	168,697	161,500	150,000	160,000
DAY PASS - RECREATION CENTER	-	14,323	11,000	16,500	12,000
AQUATIC CLASS FEES - RECREATION CENTER	86,248	125,256	100,000	137,500	140,000
CONTRACTOR USE FEES - RECREATION CENTER	-	73,243	60,000	84,000	86,500
ATHLETIC LEAGUES - RECREATION CENTER	-	-	3,000	20	-
RENTALS - RECREATION CENTER	(100)	-	-	-	-
POOL RENTAL - RECREATION CENTER	3,532	515	-	53	-
MEMBERSHIPS - COLONIAL PARK	32,734	98,156	110,000	116,500	120,000
DAY PASS - COLONIAL PARK	52,633	56,143	55,000	64,000	66,000
POOL RENTAL - COLONIAL PARK	40,219	35,759	36,500	41,860	42,000
PAVILION RENTAL - COLONIAL PARK	7,805	7,283	8,900	9,250	9,500
MISCELLANEOUS - CULT & REC	270,820	392,276	325,000	290,000	295,000
FALSE ALARM FEE	12,200	6,500	7,550	7,000	6,000
PET IMPOUNDMENT	2,510	3,140	2,890	2,890	2,800
RESEARCH & COPIES	857	974	840	800	800
AUTO DECALS	279	307	300	310	300
<b>CHARGES FOR SERVICES</b>	<b>1,186,941</b>	<b>1,656,098</b>	<b>1,553,180</b>	<b>1,605,195</b>	<b>1,889,800</b>
MUNICIPAL COURT FINES	157,835	246,692	215,210	250,000	250,000
DEFENSIVE DRIVING DISPOSITION	-	-	-	-	-
BUILDING CODE VIOLATIONS	-	-	-	-	-
TRAFFIC FINES	2,655	5,533	5,370	5,500	5,000
COMPLIANCE DISMISSAL FEE	-	-	-	-	-
TIME PAYMENT	-	-	-	-	-
CHILD SAFETY FEE	1,272	2,400	2,350	500	1,500
<b>FINES AND FORFEITURES</b>	<b>161,761</b>	<b>254,625</b>	<b>222,930</b>	<b>256,000</b>	<b>256,500</b>
EARNINGS ON INVESTMENTS	123,434	28,721	97,508	28,800	25,000
<b>INVESTMENT EARNINGS</b>	<b>123,434</b>	<b>28,721</b>	<b>97,508</b>	<b>28,800</b>	<b>25,000</b>

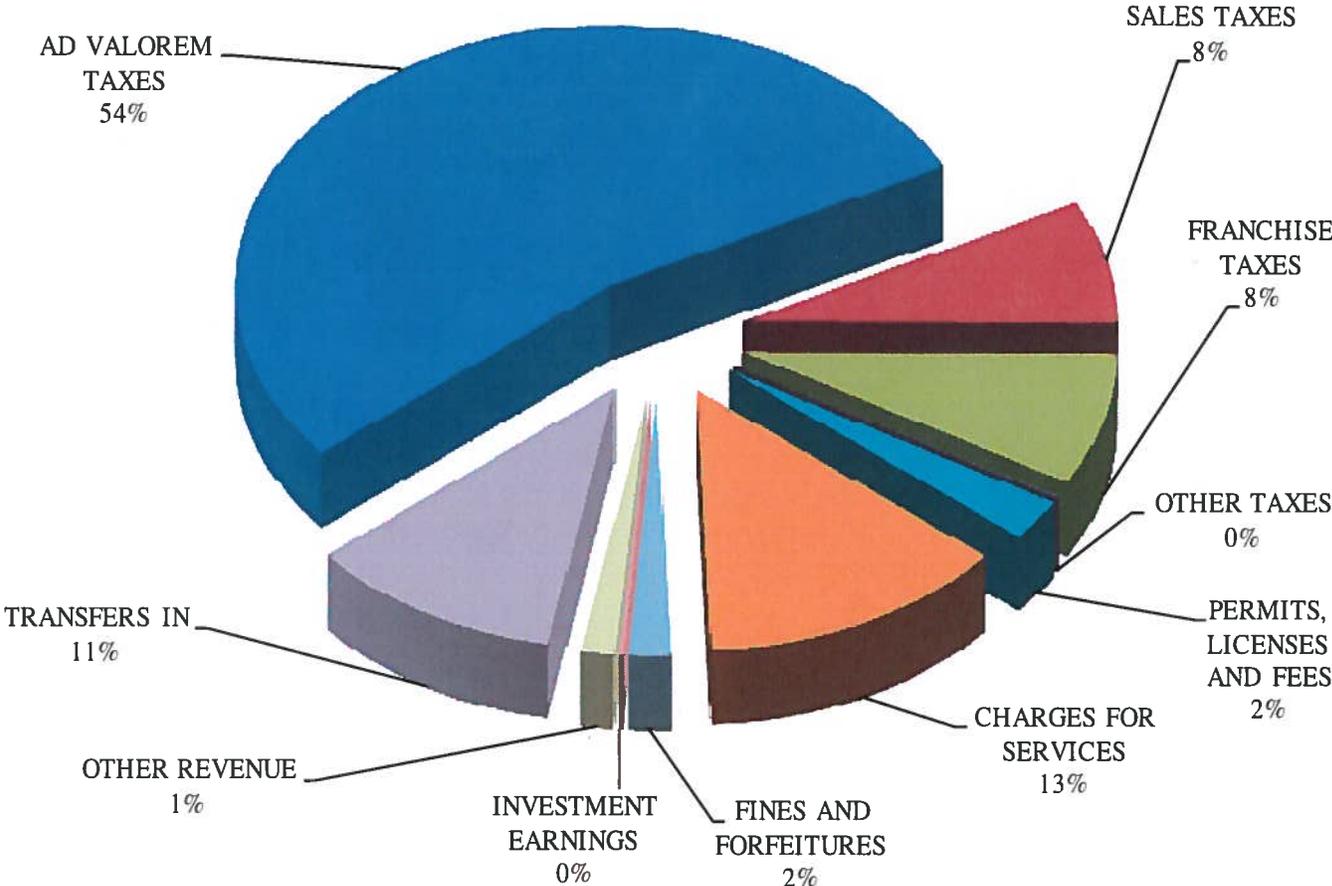
# GENERAL FUND | 2012

## GENERAL FUND

### DETAIL STATEMENT OF REVENUES

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
FEDERAL GRANT	-	-	-	-	-
FEMA REIMBURSEMENT	-	-	-	-	-
STATE GRANT	-	-	-	-	-
FRIENDS OF WEST U PARKS	-	-	-	-	-
SOUTHSIDE PLACE	130,855	127,394	128,750	128,750	127,400
CONCESSIONS - COLONIAL PARK	1,376	24,822	20,000	6,000	6,000
SALE OF CITY PROPERTY	-	1,134	-	3,230	-
PAVING ASSESSMENTS	-	-	-	-	-
BICYCLE REGISTRATION	-	-	-	-	-
INSURANCE REFUNDS	-	-	-	45	-
DONATIONS	178	-	-	-	-
CREDIT CARD PROCESSING FEES	2,861	-	-	-	-
NSF CHECKS	(120)	435	-	70	-
RECOVERED BAD DEBT WRITEOFFS	-	-	-	-	-
CASH OVER/SHORT	(771)	(252)	-	-	-
MISCELLANEOUS	50,125	47,312	45,340	47,313	14,700
CYCLONE CYCLES	31,750	30,000	36,000	23,500	-
9720 RUFFINO ROAD	-	-	-	-	-
GOODE COMPANY	56,957	49,577	53,760	55,518	57,100
HISD/RECREATION CENTER PROPERTY	-	-	-	-	-
<b>OTHER REVENUE</b>	<b>273,212</b>	<b>280,423</b>	<b>283,850</b>	<b>264,426</b>	<b>205,200</b>
TRANSFER FROM GENERAL FUND	-	-	-	-	-
TRANSFER FROM EMPLOYEE BENEFIT FUND	-	-	-	-	-
TRANSFER FROM GRANT FUND	-	-	-	-	-
TRANSFER FROM WATER & SEWER FUND	660,000	660,000	725,000	725,000	1,250,000
TRANSFER FROM SOLID WASTE FUND	280,000	280,000	280,000	280,000	310,000
TRANSFER FROM EQUIPMENT REPLACEMENT FUND	-	-	-	-	-
<b>TRANSFERS IN</b>	<b>940,000</b>	<b>940,000</b>	<b>1,005,000</b>	<b>1,005,000</b>	<b>1,560,000</b>
<b>TOTAL REVENUE</b>	<b>12,423,840</b>	<b>13,789,183</b>	<b>13,700,298</b>	<b>13,759,541</b>	<b>14,128,800</b>

2012 Revenue Projections



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## **ADMINISTRATION DEPARTMENT**

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

### **ADMINISTRATION DEPARTMENT MISSION**

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

### **ADMINISTRATION DEPARTMENT DIVISIONS**

*Administration* – The City Manager, the City Secretary, and the 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 Currents* is also funded in this budget. (2012 Budget \$884,500)

*City Council* – Costs directly associated with the City Council, including council salaries, legal fees and election expenditures. (2012 Budget \$174,700)

### **ADMINISTRATION DEPARTMENT 2012 GOALS**

- Continue progress towards City Council goals.
- Resolve detention issue associated with the College Street Drainage Project.
- Improve public outreach to residents through enhanced communication mechanisms.
- Continue to maintain a positive employee recruitment and retention program.
- Continue to actively encourage employees, covered spouses and retirees to participate in the city's wellness program.
- Continue appropriate employee succession planning.
- Continue to evaluate employee compensation packages, with an emphasis on benefits, in an attempt to lower costs while providing appropriate levels of overall compensation.
- Research and consider a structured student internship program for the city.
- Establish a mechanism for searching City Council agendas and minutes on the city's website via Laserfiche.
- Migrate to paperless City Council agendas using improved technology.
- Revise the Records Management Plan to make it more user-friendly.
- Continue to ensure appropriate destruction of city records that are past required retention date.

### **BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 5 (2011 authorized full-time employees – 5).
- \* Legal fees – 2012 Budget - \$145,000; 2011 Budget \$145,000
- \* Technology Management Fund charges assessed - \$75,200.
- \* Total budget - \$1,059,200 (2011 total budget - \$1,078,948).

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**ADMINISTRATION DEPARTMENT**

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>Administration</b>					
Personnel	\$ 635,188	\$ 670,639	\$ 681,266	\$ 640,523	\$ 686,500
Operating charges	178,331	198,060	210,720	210,720	198,000
Capital	-	-	-	-	-
<b>Total</b>	<b>813,520</b>	<b>868,699</b>	<b>891,986</b>	<b>851,243</b>	<b>884,500</b>
<b>Council</b>					
Personnel	15,426	17,121	15,512	15,202	15,600
Operating charges	213,499	220,527	171,450	203,075	159,100
<b>Total</b>	<b>228,924</b>	<b>237,648</b>	<b>186,962</b>	<b>218,277</b>	<b>174,700</b>
<b>Total Department</b>	<b>\$ 1,042,444</b>	<b>\$ 1,106,347</b>	<b>\$ 1,078,948</b>	<b>\$ 1,069,520</b>	<b>\$ 1,059,200</b>

**Administration Department Staffing Schedule**

POSITION	GRADE	2011	2012	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<b>Administration</b>					
City Manager	V	1	1	Determined by Council	
City Secretary	I	1	1	73,025	98,583
HR Director	II	1	1	82,511	111,391
Executive Assistant/Deputy					
City Secretary	207	1	1	42,857	60,001
HR Generalist	205	1	1	36,075	50,506
<b>Total Administration Department</b>		<b>5</b>	<b>5</b>		

## ADMINISTRATION DEPARTMENT

### Administration Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 426,668	\$ 455,468	\$ 461,352	\$ 433,934	\$ 471,600
PART-TIME WAGES	443	-	-	-	12,000
OVERTIME	1,041	505	500	419	800
LONGEVITY	1,185	1,225	1,840	1,840	1,800
HEALTH & DENTAL	55,700	46,158	55,267	53,113	54,700
TMRS	81,400	91,036	76,457	72,030	51,300
FICA	28,882	29,697	37,230	28,980	38,100
WORKERS COMPENSATION	900	761	831	721	1,100
ALLOWANCES	19,360	22,003	22,920	22,618	23,000
OTHER BENEFITS	5,620	3,494	7,369	7,369	14,600
EMPLOYEE RELATIONS	4,474	2,556	7,500	7,500	7,500
EMPLOYEE TUITION	-	5,273	-	-	-
RECRUITING & HIRING	9,516	12,464	10,000	12,000	10,000
<b>PERSONNEL</b>	<b>635,188</b>	<b>670,639</b>	<b>681,266</b>	<b>640,523</b>	<b>686,500</b>
OFFICE SUPPLIES	5,085	2,305	5,000	5,000	5,000
COMMUNICATION	20,651	27,346	34,400	34,400	34,400
LEGAL	-	2,021	-	-	-
EQUIPMENT LEASE/RENTAL	10,477	10,536	11,000	11,000	11,000
PROFESSIONAL DUES	5,840	8,472	7,274	7,274	6,300
PUBLICATIONS	6,449	7,343	6,600	6,600	6,600
TRAVEL & TRAINING	13,244	13,931	10,546	10,546	13,000
COMMUNITY RELATIONS	1,785	1,300	1,500	1,500	1,500
TRANSFER TO TECHNOLOGY					
MANAGEMENT FUND	69,800	79,805	89,400	89,400	75,200
CONTINGENCY	44,999	45,000	45,000	45,000	45,000
<b>OPERATING</b>	<b>178,331</b>	<b>198,060</b>	<b>210,720</b>	<b>210,720</b>	<b>198,000</b>
<b>ADMINISTRATION DIVISION TOTAL</b>	<b>\$ 813,520</b>	<b>\$ 868,699</b>	<b>\$ 891,986</b>	<b>\$ 851,243</b>	<b>\$ 884,500</b>

## ADMINISTRATION DEPARTMENT

### City Council Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 14,308	\$ 15,478	\$ 14,400	\$ 14,125	\$ 14,400
FICA	1,095	1,176	1,090	1,077	1,100
WORKERS COMPENSATION	23	18	22	-	100
EMPLOYEE RELATIONS	-	448	-	-	-
<b>PERSONNEL</b>	<b>15,426</b>	<b>17,121</b>	<b>15,512</b>	<b>15,202</b>	<b>15,600</b>
COMMUNICATION	206	-	-	-	-
LEGAL	185,738	206,293	145,000	175,000	145,000
PROFESSIONAL DUES	975	-	975	975	500
PUBLICATIONS	-	1,945	100	100	100
TRAVEL & TRAINING	3,882	3,351	4,875	6,500	6,000
COMMUNITY RELATIONS	11,051	8,938	7,500	7,500	7,500
ELECTION EXPENSE	11,647	-	13,000	13,000	-
<b>OPERATING</b>	<b>213,499</b>	<b>220,527</b>	<b>171,450</b>	<b>203,075</b>	<b>159,100</b>
<b>CITY COUNCIL DIVISION TOTAL</b>	<b>\$ 228,924</b>	<b>\$ 237,648</b>	<b>\$ 186,962</b>	<b>\$ 218,277</b>	<b>\$ 174,700</b>

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## **FINANCE DEPARTMENT**

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

### **FINANCE DEPARTMENT MISSION**

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

### **FINANCE DEPARTMENT DIVISIONS**

*Finance* – Provides the traditional accounting, accounts payable, payroll, cash management, financial reporting functions. (2012 Budget - \$764,200)

*Municipal Court* – Administers the City's municipal court. (2012 Budget - \$248,430)

*City-Wide* – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a satisfactory way. (2012 Budget - \$846,300)

### **FINANCE DEPARTMENT 2012 GOALS**

- \* Continue the payroll component of the financial software conversion.
- \* Review and update, as necessary, financial policies such as the fund balance policy, purchasing policy and the travel policy.
- \* Continue training the Finance Department staff on the new Financial Management software.
- \* Implement automated timekeeping after completion of payroll software conversion.
- \* Implement paperless paychecks and W-2's for all employees.
- \* Initiate the Banking RFP process for 2012.
- \* Initiate the Audit RFP process for 2012 Audit.

### **FINANCE DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 6 (2011 authorized full-time employees – 6).
- \* Total budget - \$1,858,930 (2011 total budget - \$1,798,593).

**FINANCE DEPARTMENT**

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>Finance</b>					
Personnel	\$ 498,506	\$ 464,161	\$ 435,694	\$ 426,595	\$ 429,000
Operating charges	456,389	447,941	346,850	346,784	335,200
Capital	-	3,146	-	-	-
<b>Total</b>	<b>954,895</b>	<b>915,249</b>	<b>782,544</b>	<b>773,379</b>	<b>764,200</b>
<b>Municipal Court</b>					
Personnel	205,203	204,986	218,019	218,144	223,700
Operating charges	12,380	14,606	24,730	31,840	24,730
<b>Total</b>	<b>217,583</b>	<b>219,592</b>	<b>242,749</b>	<b>249,984</b>	<b>248,430</b>
<b>City-Wide Charges</b>					
Operating charges	423,676	677,317	773,300	829,000	846,300
<b>Total</b>	<b>423,676</b>	<b>677,317</b>	<b>773,300</b>	<b>829,000</b>	<b>846,300</b>
<b>Total Department</b>	<b>\$ 1,596,154</b>	<b>\$ 1,812,158</b>	<b>\$ 1,798,593</b>	<b>\$ 1,852,363</b>	<b>\$ 1,858,930</b>

**Finance Department Staffing Schedule**

POSITION	GRADE	2011		2012		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<b>Finance</b>							
<b>Accounting</b>							
Finance Director	III	1	1	91,588	123,643		
Controller	112	1	1	61,841	86,578		
Treasurer	112	1	1	61,841	86,578		
Accounting Specialist	204	2	2	33,716	47,201		
<b>Municipal Court</b>							
Court Clerk	208	1	1	47,144	66,000		
<b>Total Finance</b>		<b>6</b>	<b>6</b>				

## FINANCE DEPARTMENT

### Finance Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 338,570	\$ 316,114	\$ 297,223	\$ 296,000	\$ 303,000
OVERTIME	6,714	10,175	1,000	1,000	1,000
LONGEVITY	2,892	1,235	1,155	1,155	1,600
HEALTH & DENTAL	40,750	38,169	50,254	45,000	47,700
TMRS	64,483	63,274	48,125	47,000	32,500
FICA	26,425	24,713	23,440	22,000	23,700
WORKERS COMPENSATION	970	495	511	500	700
ALLOWANCES	7,540	6,463	6,840	6,840	6,900
OTHER BENEFITS	8,630	3,120	5,796	5,800	9,900
EMPLOYEE RELATIONS	1,532	403	1,350	1,300	2,000
<b>PERSONNEL</b>	<b>498,506</b>	<b>464,161</b>	<b>435,694</b>	<b>426,595</b>	<b>429,000</b>
OFFICE SUPPLIES	8,057	15,079	9,000	9,000	9,300
OPERATING SUPPLIES	3,696	-	-	-	-
EQUIPMENT MAINTENANCE	522	359	800	500	800
COMMUNICATION	40,381	52,068	6,600	6,000	6,600
EQUIPMENT LEASE/RENTAL	7,943	7,412	5,147	5,700	5,500
FACILITIES RENTAL	8,545	7,003	-	-	-
PROFESSIONAL DUES	2,587	1,355	1,994	2,000	2,000
PUBLICATIONS	1,909	1,053	215	50	300
TRAVEL & TRAINING	7,261	7,525	7,500	7,500	8,200
OTHER CONTRACTED SERVICES	283,618	280,367	231,560	232,000	241,100
TRANSFER TO TECHNOLOGY					
MANAGEMENT FUND	91,870	75,720	84,034	84,034	61,400
<b>OPERATING</b>	<b>456,389</b>	<b>447,941</b>	<b>346,850</b>	<b>346,784</b>	<b>335,200</b>
FURNITURE & EQUIP <\$5000	-	3,146	-	-	-
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>3,146</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCE DIVISION TOTAL</b>	<b>\$ 954,895</b>	<b>\$ 915,249</b>	<b>\$ 782,544</b>	<b>\$ 773,379</b>	<b>\$ 764,200</b>

## FINANCE DEPARTMENT

### Municipal Court Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 139,583	\$ 144,551	\$ 153,134	\$ 153,134	\$ 158,100
OVERTIME	7,476	6,963	8,000	8,000	8,000
LONGEVITY	1,720	1,840	1,960	1,960	2,100
HEALTH & DENTAL	22,060	18,991	21,959	22,438	22,700
TMRS	18,588	20,097	17,354	17,000	11,800
FICA	10,795	11,083	12,480	12,480	12,900
WORKERS COMPENSATION	2,920	258	285	285	400
OTHER BENEFITS	2,060	1,205	2,847	2,847	7,700
<b>PERSONNEL</b>	<b>205,203</b>	<b>204,986</b>	<b>218,019</b>	<b>218,144</b>	<b>223,700</b>
OFFICE SUPPLIES	1,211	314	1,500	1,500	1,500
COMMUNICATION	1,509	1,751	1,000	750	1,000
PROFESSIONAL DUES	345	460	330	290	330
PUBLICATIONS	540	50	600	-	600
TRAVEL & TRAINING	3,181	1,692	3,300	3,300	3,300
OTHER CONTRACTED SERVICES	5,594	10,339	18,000	26,000	18,000
<b>OPERATING</b>	<b>12,380</b>	<b>14,606</b>	<b>24,730</b>	<b>31,840</b>	<b>24,730</b>
<b>MUNICIPAL COURT DIVISION TOTAL</b>	<b>\$ 217,583</b>	<b>\$ 219,592</b>	<b>\$ 242,749</b>	<b>\$ 249,984</b>	<b>\$ 248,430</b>

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

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
ELECTRIC SERVICE	\$ 315,341	\$ 547,669	\$ 570,000	\$ 600,000	\$ 600,000
NATURAL GAS SERVICE	-	-	-	29,000	29,000
GENERAL LIABILITY INSURANCE	5,101	10,576	15,000	12,000	15,000
ERRORS & OMISSIONS	20,197	20,236	25,000	22,000	25,000
CRIME COVERAGE FIDELITY	1,761	1,573	1,800	1,800	1,800
AUTO LIABILITY	26,903	25,014	27,000	27,000	30,000
AUTO PHYSICAL DAMAGE	15,902	17,533	16,500	17,200	16,500
REAL & PERSONAL PROPERTY DEDUCTIBLE	38,472	52,299	110,000	110,000	119,000
	-	2,419	8,000	10,000	10,000
<b>CITY-WIDE DIVISION TOTAL</b>	<b>\$ 423,676</b>	<b>\$ 677,317</b>	<b>\$ 773,300</b>	<b>\$ 829,000</b>	<b>\$ 846,300</b>

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## **POLICE DEPARTMENT**

The Police Department is responsible for preserving the peace and enforcing the law in the City.

### **POLICE DEPARTMENT MISSION**

To preserve the peace and to protect life and property by enforcing local, state, and federal laws.

### **POLICE DEPARTMENT DIVISIONS**

*Patrol* – Provides patrol, enforcement and investigation services. (2012 Budget - \$3,010,059)

*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. (2012 Budget - \$678,200)

### **POLICE DEPARTMENT 2012 GOALS**

- \* Continue implementation of proactive patrol initiatives utilizing inter-local agreements with other law enforcement agencies.
- \* Continue providing first-line supervision training to OIC's and sergeants.
- \* Provide patrol tactics related training through the training agreement with the Texas Commission on Law Enforcement Officer Standards and Education.
- \* Create a training cooperative with other area law enforcement agencies to provide low cost high quality training to officers.
- \* Complete the Construction of and move into the new police facility that replaced the sub standard police station and emergency operations center.

### **POLICE DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 35 (2011 authorized full-time employees – 33)
- \* Total budget - \$3,688,259 (2011 total budget - \$3,350,597)

**POLICE DEPARTMENT**

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b><i>Patrol</i></b>					
Personnel	\$2,169,658	\$2,124,871	\$2,337,220	\$2,069,208	\$2,397,000
Operating charges	470,267	479,842	405,548	408,499	589,559
Capital	-	-	-	-	23,500
<b>Total</b>	<b>2,639,925</b>	<b>2,604,713</b>	<b>2,742,768</b>	<b>2,477,707</b>	<b>3,010,059</b>
<b><i>Support Services</i></b>					
Personnel	559,571	553,079	607,229	672,081	675,700
Operating charges	373	342	600	600	2,500
<b>Total</b>	<b>559,944</b>	<b>553,421</b>	<b>607,829</b>	<b>672,681</b>	<b>678,200</b>
<b><i>Total Department</i></b>	<b>\$3,199,869</b>	<b>\$3,158,133</b>	<b>\$3,350,597</b>	<b>\$3,150,388</b>	<b>\$3,688,259</b>

**Police Department Staffing Schedule**

POSITION	GRADE	2011	2012	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<b><i>Police Department</i></b>					
<b><i>Patrol</i></b>					
Police Chief	III	1	1	91,588	123,643
Police Captain	P-6	1	1	84,659	114,291
Police Sergeant	P-4	4	5	63,724	86,027
Police Officer	P-2	16	17	48,798	65,877
Support Services Supervisor	208	1	1	47,144	66,000
<b><i>Support Services</i></b>					
Administrative Assistant	205	2	2	36,075	50,506
Emergency Dispatcher	P-1	8	8	35,409	49,573
<b><i>Total Police</i></b>		<b>33</b>	<b>35</b>		

## POLICE DEPARTMENT

### Patrol Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 1,270,925	\$ 1,336,037	\$ 1,443,762	\$ 1,292,674	\$ 1,565,900
OVERTIME	168,124	162,772	160,000	160,000	160,000
LONGEVITY	7,535	6,365	7,915	7,915	8,400
HEALTH & DENTAL	264,690	172,226	273,108	210,181	239,800
TMRS	264,567	286,627	254,585	224,736	181,100
FICA	107,053	110,821	124,010	105,555	133,200
WORKERS COMPENSATION	42,690	24,753	27,687	20,994	38,300
ALLOWANCES	8,976	8,159	8,880	8,880	6,900
OTHER BENEFITS	35,070	14,609	34,773	34,773	60,900
EMPLOYEE RELATIONS	29	2,353	2,500	3,000	2,500
EMPLOYEE TUITION	-	150	-	270	-
RECRUITING & HIRING	-	-	-	230	-
<b>PERSONNEL</b>	<b>2,169,658</b>	<b>2,124,871</b>	<b>2,337,220</b>	<b>2,069,208</b>	<b>2,397,000</b>
OFFICE SUPPLIES	8,788	6,814	5,400	5,400	5,400
APPREHENSION & JAILING	523	442	1,000	1,000	1,000
OPERATING SUPPLIES	26,694	22,664	23,000	23,000	24,500
FUEL	-	-	-	40	-
EQUIPMENT MAINTENANCE	18,145	6,587	13,800	13,800	10,000
COMMUNICATION	1,195	950	1,000	1,920	2,000
CONSULTANTS	19,786	4,797	2,000	2,591	2,000
EQUIPMENT LEASE/RENTAL	-	-	-	1,400	2,000
PROFESSIONAL DUES	4,271	1,747	1,850	1,850	1,850
PUBLICATIONS	2,128	750	1,400	1,400	1,400
TRAVEL & TRAINING	23,399	16,341	16,000	16,000	17,900
LAW ENFORCEMENT LIABILITY	12,512	13,203	14,000	14,000	14,000
COMMUNITY RELATIONS	1,862	1,008	1,000	1,000	1,000
TRANSFER TO VEHICLE REPLACEMENT FUND	74,199	96,504	98,210	98,210	101,709
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	276,766	308,033	226,888	226,888	404,800
<b>OPERATING</b>	<b>470,267</b>	<b>479,842</b>	<b>405,548</b>	<b>408,499</b>	<b>589,559</b>
OTHER EQUIPMENT CAPITAL	-	-	-	-	23,500
<b>PATROL DIVISION TOTAL</b>	<b>\$ 2,639,925</b>	<b>\$ 2,604,713</b>	<b>\$ 2,742,768</b>	<b>\$ 2,477,707</b>	<b>\$ 3,010,059</b>

## POLICE DEPARTMENT

### Support Services Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 310,638	\$ 329,887	\$ 360,657	\$ 411,634	\$ 427,800
OVERTIME	51,801	59,695	63,852	63,852	64,000
LONGEVITY	2,160	2,300	3,280	3,280	3,800
HEALTH & DENTAL	93,250	51,709	65,627	68,574	64,000
TMRS	66,164	74,240	67,206	73,459	51,800
FICA	27,399	29,585	32,720	35,544	38,100
WORKERS COMPENSATION	830	640	747	728	1,200
ALLOWANCES	-	-	-	1,870	2,100
OTHER BENEFITS	7,330	5,023	13,140	13,140	22,900
<b>PERSONNEL</b>	<u>559,571</u>	<u>553,079</u>	<u>607,229</u>	<u>672,081</u>	<u>675,700</u>
TRAVEL & TRAINING	373	342	600	600	2,500
<b>OPERATING</b>	<u>373</u>	<u>342</u>	<u>600</u>	<u>600</u>	<u>2,500</u>
<b>COMMUNICATIONS DIVISION TOTAL</b>	<u>\$ 559,944</u>	<u>\$ 553,421</u>	<u>\$ 607,829</u>	<u>\$ 672,681</u>	<u>\$ 678,200</u>

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## **FIRE DEPARTMENT**

The Fire Department is responsible for protecting our residents and visitors from the ravages of fire and other disasters, whether natural or manmade.

### **FIRE DEPARTMENT MISSION**

The preservation of lives and property.

### **FIRE DEPARTMENT DIVISIONS**

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

### **FIRE DEPARTMENT 2012 GOALS**

- \* To conduct a full scale disaster drill to ensure the readiness of City's essential response and recovery staff and to test the functionality of the new Emergency Operations Center.
- \* Provide live fire suppression training for all Firefighters.
- \* Provide firefighter survival training for all Firefighters.
- \* Provide supervision and management training for all Fire Officers.

### **FIRE DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 23 (2011 authorized full-time employees – 23).
- \* Total budget - \$2,592,683 (2011 total budget - \$2,684,566).

## FIRE DEPARTMENT

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b><i>Fire</i></b>					
Personnel	\$ 2,540,957	\$ 2,456,052	\$ 2,376,727	\$ 2,324,932	\$ 2,203,600
Operating charges	237,882	327,136	287,839	285,464	343,592
Capital	22,170	7,395	20,000	20,000	45,491
<b>Total</b>	<b>2,801,009</b>	<b>2,790,583</b>	<b>2,684,566</b>	<b>2,630,396</b>	<b>2,592,683</b>
<b><i>Total Department</i></b>	<b>\$ 2,801,009</b>	<b>\$ 2,790,583</b>	<b>\$ 2,684,566</b>	<b>\$ 2,630,396</b>	<b>\$ 2,592,683</b>

### Fire Department Staffing Schedule

POSITION	GRADE	2011	2012	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<b><i>Fire Department</i></b>					
Fire Chief	III	1	1	91,588	123,643
Fire Marshal/Assistant Chief	F-5	1	1	82,411	98,893
Fire Captain	F-4	3	3	71,816	93,361
Fire Lieutenant	F-3	3	3	63,990	88,305
Firefighter/Paramedic	F-1	15	15	46,490	64,156
<b><i>Total Fire Department</i></b>		<b>23</b>	<b>23</b>		

# FIRE DEPARTMENT

## Fire Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 1,558,411	\$ 1,553,599	\$ 1,469,305	\$ 1,532,243	\$ 1,455,300
PART-TIME WAGES	-	26,908	25,000	7,800	-
OVERTIME	100,240	107,410	78,000	87,000	103,000
LONGEVITY	19,070	13,420	18,685	18,685	14,100
HEALTH & DENTAL	347,786	232,838	342,842	258,634	240,900
TMRS	300,555	336,133	247,412	235,570	164,500
FICA	123,327	131,420	122,393	117,819	121,000
WORKERS COMPENSATION ALLOWANCES	36,480	27,236	26,498	19,789	36,000
OTHER BENEFITS	8,980	8,375	8,880	8,880	9,900
EMPLOYEE RELATIONS	43,470	15,971	35,512	35,512	56,700
<b>PERSONNEL</b>	<b>2,638</b>	<b>2,742</b>	<b>2,200</b>	<b>3,000</b>	<b>2,200</b>
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OFFICE SUPPLIES	2,987	1,312	3,000	3,000	3,000
OPERATING SUPPLIES	33,663	40,452	36,300	36,300	42,000
FUEL	-	629	-	-	-
EQUIPMENT MAINTENANCE	16,482	18,703	16,000	16,000	16,000
VEHICLE MAINTENANCE	13,945	17,910	15,000	15,000	15,000
COMMUNICATION	3,203	2,587	2,500	1,000	1,000
PROFESSIONAL DUES	2,175	2,263	2,100	3,225	3,200
PUBLICATIONS	445	290	1,500	1,500	1,500
TRAVEL & TRAINING	20,897	19,884	20,000	20,000	20,000
OTHER CONTRACTED SERVICES	27,627	27,557	27,000	27,000	27,600
COMMUNITY RELATIONS	5,538	5,166	6,000	4,000	4,000
TRANSFER TO VEHICLE REPLACEMENT FUND	25,300	25,209	25,209	25,209	35,292
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	85,620	165,174	133,230	133,230	175,000
<b>OPERATING</b>	<b>237,882</b>	<b>327,136</b>	<b>287,839</b>	<b>285,464</b>	<b>343,592</b>
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FURNITURE & EQUIP <\$5000	3,637	-	-	-	1,000
TRUCKS	-	-	-	-	19,000
OTHER EQUIPMENT	18,533	7,395	20,000	20,000	25,491
<b>CAPITAL</b>	<b>22,170</b>	<b>7,395</b>	<b>20,000</b>	<b>20,000</b>	<b>45,491</b>
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<b>FIRE DIVISION TOTAL</b>	<b>\$ 2,801,009</b>	<b>\$ 2,790,583</b>	<b>\$ 2,684,566</b>	<b>\$ 2,630,396</b>	<b>\$ 2,592,683</b>

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## **PUBLIC WORKS DEPARTMENT**

The Public Works Department is responsible for the City's civil engineering, utility and internal maintenance services. This diverse department encompasses planning, maintaining streets and drainage, enforcing building codes, and maintaining city vehicles.

### **PUBLIC WORKS DEPARTMENT MISSION**

To maintain the City's streets at a level consistent with a modern urban area; maintain the City's drainage system to maximize storm water removal consistent with the system's design; maintain the City's fleet of motor vehicles to the highest standards of safety and efficiency; and enforce the City's building, plumbing, and electrical codes to insure the construction and maintenance of safe residential and commercial structures.

### **PUBLIC WORKS DEPARTMENT DIVISIONS**

*Administration* – Provides management and leadership for the entire Department's Divisions and is responsible for contract administration and managing the City's Capital Improvement Program. (2012 Budget - \$513,415)

*Development Services* – Enforces the City's building, plumbing and electrical codes to insure the construction and maintenance of safe residential and commercial structures. (2012 Budget - \$402,889)

*Operations* – Maintains the City's streets and storm water drainage system. (2012 Budget - \$229,311)

*Facilities Management* – Maintains the City's buildings and related equipment. Moved from the Parks and Recreation Department in 2010. (2012 Budget - \$671,518)

*General Services* – Provides fleet maintenance service and maintains the City's traffic control systems. (2012 Budget - \$967,564)

*Planning* – Enforces the City's zoning ordinances. (2012 Budget - \$315,129)

### **PUBLIC WORKS DEPARTMENT 2012 GOALS**

- \* Continue monitoring and weekly reporting of the City of Houston's Kirby Drive and Buffalo Speedway infrastructure reconstruction projects to minimize disruptive impact on West U.
- \* Continue to support City efforts for acquisition of the necessary mitigation for the College Ave/Bellaire Blvd Improvement Project.
- \* Review ordinances regarding noise and parking nuisances and propose revisions where necessary and practical.
- \* Continue to enhance City owned property acquisitions to be ready and available to maximize their benefit to the City (Westpark and Ruffino Hills).

## **PUBLIC WORKS DEPARTMENT 2012 GOALS (cont'd)**

- \* Develop additional funding sources and programs for major equipment replacement and “Pay as you go” Capital Improvement Projects.
- \* Finalize the installation and operation of the standby auxiliary power generation contract with the ERCOT contractor and realize the ancillary revenue stream.
- \* Finalize the template for the Citywide Standard Operating Procedures and Preventative Maintenance programs.
- \* Review and adopt the state adopted 2009 International Energy Conservation Code.
- \* Review and adopt the 2011 National Electrical Code.
- \* Begin the review process for adopting the 2012 Family of International Codes for later in 2012.
- \* Review 2012 significant changes for each of the I-Codes, 2011 National Electrical Code and attend educational classes when available in preparation for inspecting to the newly adopted codes.
- \* Staff to continue to maintain current certifications, licenses and continuing education requirements.
- \* Each inspector shall work towards obtaining one additional ICC certification annually.
- \* Continue to Develop and recommend (with Planning and Zoning Commission) a policy with objectives for the redevelopment of the Town Center area.
- \* Work to develop tree preservation regulations that focus on the preservation of canopy coverage and site conditions versus preservation of individual trees.
- \* Work to develop non-residential zoning regulations that encourage the highest and best use of a property, through a comprehensive review and study (with assistance from a third party consultant) of the non-residential zoning and development regulations.
- \* Continue to develop and refine code compliance procedures for non-compliant and substandard structures.
- \* Continue to monitor and review conditions and the need for rehabilitation of Ruskin Street, West College and other streets in Priority Area 1, 2, and 3, this will include Buffalo Speedway. Work a program for maintaining these roadways while a process is developed to provide for roadway replacement and its associated funding.
- \* Revise and implement a new citywide fleet maintenance program.

## **PUBLIC WORKS DEPARTMENT 2012 GOALS (cont'd)**

- \* Implement formal standby policy for Traffic Control, Fleet and Facility Maintenance.
- \* Determine the updated and ongoing material for citywide pavement markings.
- \* Update the regulatory sign inventory program and develop a revised policy to compliant with MUTCD minimum retro reflectivity levels for regulatory signs.
- \* Develop and implement a replacement schedule for all major equipment.
- \* Implement a software management program that includes enhancements to our works orders, inventory, preventative maintenance schedules and equipment history.
- \* Complete replacement of lighting under Federal Grant Program.
- \* Develop a succession and management oversight program.

## **PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 20 (2011 authorized full-time employees – 20)
- \* Total budget - \$3,099,826 (2011 total budget - \$2,803,567)

## PUBLIC WORKS DEPARTMENT

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b><i>Public Works Administration</i></b>					
Personnel	\$ 304,363	\$ 300,902	\$ 311,131	\$ 299,804	\$ 309,800
Operating charges	83,786	202,830	217,808	218,108	203,615
Capital	-	-	-	-	-
<b>Total</b>	<b>388,149</b>	<b>503,732</b>	<b>528,939</b>	<b>517,912</b>	<b>513,415</b>
<b><i>Development Services</i></b>					
Personnel	374,338	358,154	382,611	402,304	381,500
Operating charges	24,661	19,788	28,332	23,827	21,389
Capital	-	4,576	-	-	-
<b>Total</b>	<b>398,999</b>	<b>382,518</b>	<b>410,943</b>	<b>426,131</b>	<b>402,889</b>
<b><i>Operations</i></b>					
Personnel	135,033	119,339	127,416	87,545	140,000
Operating charges	99,298	69,568	90,269	87,416	89,311
Capital	16,665	-	-	-	-
<b>Total</b>	<b>250,996</b>	<b>188,907</b>	<b>217,685</b>	<b>174,961</b>	<b>229,311</b>
<b><i>Facilities Management</i></b>					
Personnel	6,060	154,656	164,177	192,039	176,600
Operating charges	-	188,143	299,134	284,263	445,918
Capital	-	26,016	56,425	56,425	49,000
<b>Total</b>	<b>6,060</b>	<b>368,815</b>	<b>519,736</b>	<b>532,727</b>	<b>671,518</b>
<b><i>General Services</i></b>					
Personnel	411,873	441,245	407,302	404,283	425,350
Operating charges	336,120	370,046	383,419	425,734	499,714
Capital	54,398	47,289	13,100	13,100	42,500
<b>Total</b>	<b>802,391</b>	<b>858,580</b>	<b>803,821</b>	<b>843,117</b>	<b>967,564</b>
<b><i>Planning</i></b>					
Personnel	251,670	247,882	258,164	223,249	251,600
Operating charges	65,696	55,726	64,279	64,279	63,529
Capital	-	-	-	-	-
<b>Total</b>	<b>317,366</b>	<b>303,608</b>	<b>322,443</b>	<b>287,528</b>	<b>315,129</b>
<b><i>Total Department</i></b>	<b>\$ 2,163,961</b>	<b>\$ 2,606,160</b>	<b>\$ 2,803,567</b>	<b>\$ 2,782,375</b>	<b>\$ 3,099,826</b>

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

POSITION	GRADE	2011	2012	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Public Works Administration</i>					
Asst. City Manager\Public Works Dir	IV	1	1	101,663	137,244
Office Coordinator	206	1	1	38,962	54,546
Secretary	203	1	1	31,510	44,114
<i>Development Services</i>					
Chief Building Official	112	1	1	61,841	86,578
Building Inspector	206	2	2	38,962	54,546
Permit Technician	204	2	2	33,716	47,201
<i>Operations</i>					
Maintenance Worker III	204	1	1	33,716	47,201
Maintenance Worker I	202	1	1	29,449	41,228
<i>Facilities Management</i>					
Facilities Maintenance Mgr	111	1	1	53,775	75,285
Facilities Maintenance Tech	205	1	1	36,075	50,506
<i>General Services</i>					
Asst Director - Public Works	113	1	1	71,118	99,565
Crew Leader	205	1	1	36,075	50,506
Lead Traffic Technician	206	1	1	38,962	54,546
Mechanic	204	1	1	33,716	47,201
Driver/Equipment Operator	203	-	-	31,510	44,114
Traffic Technician	203	1	1	31,510	44,114
<i>Planning</i>					
City Planner	112	1	1	61,841	86,578
Code Enforcement/ACO	205	1	1	36,075	50,506
Planning Assistant	204	1	1	33,716	47,201
<b>Total Public Works</b>		20	20		

## PUBLIC WORKS DEPARTMENT

**Public Works Administration Division Line  
Item Budget**

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 209,747	\$ 210,408	\$ 218,165	\$ 207,919	\$ 223,100
OVERTIME	993	1,706	2,111	2,602	3,000
LONGEVITY	1,370	1,550	1,615	1,615	1,900
HEALTH & DENTAL	23,650	19,421	21,260	21,704	21,500
TMRS	39,857	41,678	35,934	34,813	24,500
FICA	15,697	15,083	17,490	16,601	18,000
WORKERS COMPENSATION	670	484	371	365	500
ALLOWANCES	6,940	6,463	6,840	6,840	6,900
OTHER BENEFITS	3,300	1,955	4,345	4,345	7,400
EMPLOYEE RELATIONS	2,139	2,156	3,000	3,000	3,000
<b>PERSONNEL</b>	<b>304,363</b>	<b>300,902</b>	<b>311,131</b>	<b>299,804</b>	<b>309,800</b>
OFFICE SUPPLIES	3,380	3,135	4,800	4,800	10,700
OPERATING SUPPLIES	5,675	14,265	7,100	7,100	1,300
EQUIPMENT MAINTENANCE	835	1,107	1,250	1,250	1,250
VEHICLE MAINTENANCE	-	-	-	300	-
COMMUNICATION	241	899	1,000	1,000	1,000
CONSULTANTS	36,670	24,390	30,000	30,000	30,000
EQUIPMENT LEASE/RENTAL	7,204	6,543	7,400	7,400	7,400
PROFESSIONAL DUES	1,067	1,061	1,500	1,500	1,365
PUBLICATIONS	-	-	300	300	-
TRAVEL & TRAINING	1,383	1,700	2,000	2,000	3,000
OTHER CONTRACTED SERVICES	-	1,060	1,000	1,000	1,000
COMMUNITY RELATIONS	731	515	1,000	1,000	1,100
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	26,600	148,156	160,458	160,458	145,500
<b>OPERATING</b>	<b>83,786</b>	<b>202,830</b>	<b>217,808</b>	<b>218,108</b>	<b>203,615</b>
<b>PUBLIC WORKS ADMINISTRATION DIVISION TOTAL</b>	<b>\$ 388,149</b>	<b>\$ 503,732</b>	<b>\$ 528,939</b>	<b>\$ 517,912</b>	<b>\$ 513,415</b>

## PUBLIC WORKS DEPARTMENT

### Development Services Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 234,646	\$ 248,931	\$ 261,440	\$ 294,530	\$ 271,200
OVERTIME	7,605	5,163	6,000	6,000	6,000
LONGEVITY	1,185	1,465	1,850	1,850	2,100
HEALTH & DENTAL	54,540	28,697	39,809	32,353	35,700
TMRS	44,451	48,756	42,626	38,993	29,300
FICA	18,531	19,434	20,770	18,623	21,600
WORKERS COMPENSATION	1,440	871	965	764	1,300
ALLOWANCES	1,870	1,913	2,040	2,040	2,100
OTHER BENEFITS	10,070	2,924	7,111	7,111	12,200
RECRUITING & HIRING	-	-	-	40	-
<b>PERSONNEL</b>	<u>374,338</u>	<u>358,154</u>	<u>382,611</u>	<u>402,304</u>	<u>381,500</u>
OFFICE SUPPLIES	2,034	972	1,500	1,500	1,500
OPERATING SUPPLIES	5,485	2,725	6,000	4,000	3,000
EQUIPMENT MAINTENANCE	1,500	1,873	2,203	2,203	-
VEHICLE MAINTENANCE	-	-	-	125	-
COMMUNICATION	100	1,375	3,480	3,480	3,480
EQUIPMENT LEASE/RENTAL	-	-	-	870	1,500
PROFESSIONAL DUES	992	825	977	977	747
PUBLICATIONS	-	-	500	500	500
TRAVEL & TRAINING	7,191	5,611	5,765	3,265	3,480
COMMUNITY RELATIONS	959	-	1,500	500	775
TRANSFER TO VEHICLE REPLACEMENT FUND	6,400	6,407	6,407	6,407	6,407
<b>OPERATING</b>	<u>24,661</u>	<u>19,788</u>	<u>28,332</u>	<u>23,827</u>	<u>21,389</u>
FURNITURE & EQUIP <\$5000	-	4,576	-	-	-
<b>CAPITAL</b>	<u>-</u>	<u>4,576</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEVELOPMENT SERVICES DIVISION TOTAL</b>	<u>\$ 398,999</u>	<u>\$ 382,518</u>	<u>\$ 410,943</u>	<u>\$ 426,131</u>	<u>\$ 402,889</u>

## PUBLIC WORKS DEPARTMENT

### Operations Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 62,593	\$ 71,493	\$ 73,025	\$ 49,574	\$ 88,000
PART-TIME WAGES	8,173	-	-	-	-
ON CALL	105	900	-	2,500	3,800
OVERTIME	11,559	11,497	11,508	9,000	9,000
LONGEVITY	100	245	365	365	300
HEALTH & DENTAL	28,150	10,118	17,570	8,054	22,700
TMRS	13,439	15,929	13,337	9,241	5,500
FICA	5,624	6,423	6,500	4,493	4,100
WORKERS COMPENSATION	2,690	1,625	1,795	1,001	1,500
OTHER BENEFITS	2,600	1,109	2,816	2,816	4,900
EMPLOYEE RELATIONS	-	-	500	500	200
<b>PERSONNEL</b>	<b>135,033</b>	<b>119,339</b>	<b>127,416</b>	<b>87,545</b>	<b>140,000</b>
OPERATING SUPPLIES	2,435	709	2,200	3,500	2,050
EQUIPMENT MAINTENANCE	4,542	1,252	2,800	2,800	1,500
DRAINAGE MAINTENANCE	27,250	19,544	30,000	30,000	29,000
STREET MAINTENANCE	33,439	32,644	37,500	37,500	37,000
TRAFFIC CONTROL MAINTENANCE	-	-	-	247	-
COMMUNICATION	798	-	1,000	800	800
PUBLICATIONS	11,650	-	-	-	-
TRAVEL & TRAINING	6	-	700	500	350
OTHER CONTRACTED SERVICES	3,992	3,323	7,500	4,000	7,500
COMMUNITY RELATIONS	786	1,370	2,500	2,000	2,500
TRANSFER TO VEHICLE REPLACEMENT FUND	14,400	10,725	6,069	6,069	8,611
<b>OPERATING</b>	<b>99,298</b>	<b>69,568</b>	<b>90,269</b>	<b>87,416</b>	<b>89,311</b>
OTHER EQUIPMENT	16,665	-	-	-	-
<b>CAPITAL</b>	<b>16,665</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATIONS DIVISION TOTAL</b>	<b>\$ 250,996</b>	<b>\$ 188,907</b>	<b>\$ 217,685</b>	<b>\$ 174,961</b>	<b>\$ 229,311</b>

## PUBLIC WORKS DEPARTMENT

### Facility Maintenance Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 3,879	\$ 99,812	\$ 106,025	\$ 131,596	\$ 110,100
ON CALL	-	-	-	-	2,800
OVERTIME	-	930	-	2,401	5,000
LONGEVITY	-	135	255	255	500
HEALTH & DENTAL	823	21,793	25,643	26,173	27,000
TMRS	769	19,464	17,017	17,149	12,300
FICA	293	7,375	8,280	7,676	9,000
WORKERS COMPENSATION	88	2,048	2,073	1,906	2,900
ALLOWANCES	170	1,913	2,040	2,040	2,100
OTHER BENEFITS	39	1,187	2,844	2,844	4,900
<b>PERSONNEL</b>	<b>6,060</b>	<b>154,656</b>	<b>164,177</b>	<b>192,039</b>	<b>176,600</b>
OFFICE SUPPLIES	-	122	500	500	500
OPERATING SUPPLIES	-	560	4,370	3,370	4,360
EQUIPMENT MAINTENANCE	-	19,839	40,500	36,500	44,500
VEHICLE MAINTENANCE	-	611	-	-	-
BUILDING & GROUNDS MAINTENANCE	-	58,653	46,720	46,720	64,550
EQUIPMENT LEASE/RENTAL	-	-	-	19	-
PUBLICATIONS	-	-	1,400	1,400	1,600
TRAVEL & TRAINING	-	554	500	500	5,200
OTHER CONTRACTED SERVICES	-	107,805	195,928	186,038	315,992
TRANSFER TO VEHICLE REPLACEMENT FUND	-	-	9,216	9,216	9,216
<b>OPERATING</b>	<b>-</b>	<b>188,143</b>	<b>299,134</b>	<b>284,263</b>	<b>445,918</b>
OTHER EQUIPMENT	-	26,016	56,425	56,425	3,000
OTHER CONSTRUCTION COSTS	-	-	-	-	46,000
<b>CAPITAL</b>	<b>-</b>	<b>26,016</b>	<b>56,425</b>	<b>56,425</b>	<b>49,000</b>
<b>FACILITY MAINTENANCE TOTAL</b>	<b>\$ 6,060</b>	<b>\$ 368,815</b>	<b>\$ 519,736</b>	<b>\$ 532,727</b>	<b>\$ 671,518</b>

## PUBLIC WORKS DEPARTMENT

### General Services Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 245,928	\$ 285,687	\$ 257,530	\$ 257,737	\$ 269,700
PART-TIME WAGES	-	-	-	18	-
ON CALL	-	-	-	-	11,200
OVERTIME	7,753	8,631	11,200	11,200	11,000
LONGEVITY	1,885	2,305	2,520	2,520	2,900
HEALTH & DENTAL	70,460	51,731	57,592	56,366	59,000
TMRS	47,114	56,540	42,934	41,304	29,700
FICA	18,903	21,739	20,920	19,133	21,900
WORKERS COMPENSATION	9,990	8,165	3,610	5,010	4,900
ALLOWANCES	2,040	1,913	2,040	2,040	2,100
OTHER BENEFITS	7,800	3,601	7,956	7,956	12,400
EMPLOYEE RELATIONS	-	932	1,000	1,000	550
<b>PERSONNEL</b>	<b>411,873</b>	<b>441,245</b>	<b>407,302</b>	<b>404,283</b>	<b>425,350</b>
OFFICE SUPPLIES	454	92	600	600	600
OPERATING SUPPLIES	5,493	8,482	14,200	14,200	13,409
FUEL	115,757	161,958	179,000	227,715	278,100
EQUIPMENT MAINTENANCE	13,354	16,996	10,000	10,000	9,000
VEHICLE MAINTENANCE	98,842	87,692	62,600	62,600	52,500
TRAFFIC CONTROL MAINTENANCE	21,494	18,842	32,400	30,400	36,050
COMMUNICATION	1,278	98	500	-	800
EQUIPMENT LEASE/RENTAL	-	-	-	600	-
PUBLICATIONS	2,047	1,990	3,400	3,400	3,120
TRAVEL & TRAINING	2,120	2,621	3,000	3,800	5,960
OTHER CONTRACTED SERVICES	27,519	24,228	30,800	27,500	47,255
COMMUNITY RELATIONS	362	2,987	4,000	2,000	5,000
TRANSFER TO VEHICLE REPLACEMENT FUND	47,400	44,060	42,919	42,919	47,920
<b>OPERATING</b>	<b>336,120</b>	<b>370,046</b>	<b>383,419</b>	<b>425,734</b>	<b>499,714</b>
FURNITURE & EQUIP <\$5000	1,374	16,225	3,000	3,000	2,500
OTHER EQUIPMENT	53,024	31,064	10,100	10,100	40,000
<b>CAPITAL</b>	<b>54,398</b>	<b>47,289</b>	<b>13,100</b>	<b>13,100</b>	<b>42,500</b>
<b>GENERAL SERVICES DIVISION TOTAL</b>	<b>\$ 802,391</b>	<b>\$ 858,580</b>	<b>\$ 803,821</b>	<b>\$ 843,117</b>	<b>\$ 967,564</b>

## PUBLIC WORKS DEPARTMENT

### Planning Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 173,832	\$ 172,949	\$ 180,878	\$ 151,944	\$ 182,600
OVERTIME	3,499	3,130	2,913	2,913	-
LONGEVITY	1,270	1,450	1,635	1,635	1,900
HEALTH & DENTAL	21,140	20,826	24,064	25,549	24,500
TMRS	32,642	33,735	29,225	24,438	19,300
FICA	13,457	13,043	14,230	11,057	14,200
WORKERS COMPENSATION	1,110	302	325	245	500
ALLOWANCES	600	575	600	1,175	1,200
OTHER BENEFITS	4,120	1,872	4,294	4,294	7,400
<b>PERSONNEL</b>	251,670	247,882	258,164	223,249	251,600
OFFICE SUPPLIES	1,429	1,450	1,500	1,500	1,500
OPERATING SUPPLIES	3,675	2,482	2,730	2,730	2,720
COMMUNICATION	6,981	2,027	4,440	4,440	4,200
PROFESSIONAL DUES	120	1,007	1,000	1,000	1,000
PUBLICATIONS	839	144	400	400	400
TRAVEL & TRAINING	1,527	1,379	2,500	2,500	2,500
OTHER CONTRACTED SERVICES	43,944	42,027	45,000	45,000	45,000
COMMUNITY RELATIONS	1,381	-	1,500	1,500	1,000
TRANSFER TO VEHICLE REPLACEMENT FUND	5,800	5,209	5,209	5,209	5,209
<b>OPERATING</b>	65,696	55,726	64,279	64,279	63,529
<b>PLANNING DIVISION TOTAL</b>	\$ 317,366	\$ 303,608	\$ 322,443	\$ 287,528	\$ 315,129

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## **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 seven (7) municipal parks and playgrounds. The department also is responsible for planning, implementing and evaluating a variety of recreational/leisure activities and special events for all ages.

### **PARKS AND RECREATION DEPARTMENT MISSION**

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

### **PARKS AND RECREATION DEPARTMENT DIVISIONS**

*P&R Administration* – Provides management and leadership for the Department's divisions. (2012 Budget - \$673,635)

*Senior Services* – Provides transportation, leisure and social services for the senior citizens of West University Place. (2012 Budget - \$242,397)

*Recreation Center* – Cost center for the operation of the pool and recreation facilities at the West University Place Recreation Center. (2012 Budget - \$930,900)

*Parks Management* – (Formerly Facilities Maintenance) - Maintains the City's parks and landscaping. (2012 Budget - \$366,778)

*Colonial Park Pool* – Accounts for the operation of the pool at Colonial Park. (2012 Budget - \$226,200)

### **PARKS AND RECREATION DEPARTMENT 2012 GOALS**

- \* Continue to plan and implement a comprehensive line-up of facility membership options, leisure programs/activities, special events and rental opportunities that will generate a \$1,000,000 annual revenue stream.
- \* Partner with the Friends of West University Place Parks in facilitating the completion of Phase II of the Judson Park redevelopment – basically the only element left is the demolition of the existing wooden deck and the construction of a new & improved wooden deck. Pending the availability of funding, we will redevelop the two playground structures and safety base at Whitt Johnson Park.
- \* Collaborate with the Finance and Public Works Departments to identify accurate cost centers for the West University Place Recreation Center, Colonial Park Pool, Senior Center/Community Building, Scout House and neighborhood parks. Currently we have identified only the direct O&M costs and need to include the following:
  - o Administrative Support
    - Park Operations Administration & Supervision
    - Budget, Payroll and Personnel Management

## **PARKS AND RECREATION DEPARTMENT 2012 GOALS (cont'd)**

- Information Technology
- Marketing & Promotions
- Tri-Sports Payment
- West University Aquatics
- Customer Concerns/Conflicts
- General Research & Assistance
- Electricity & Natural Gas
- Mowing and Landscaping
- Janitorial Services
- Pest Control
  
- \* Continue to improve our membership retention and customer service levels at the West University Place Recreation Center and the Colonial Park Pool complexes.
  - Additional training customer service training for staff
  - Encourage more feedback from our customers
  
- \* Implement an enhanced beautification, color beds, effort on municipal median and right-of-ways.
  - Edloe @ University, Auden @ University, Buffalo Speedway @ Bellaire and Buffalo Speedway @ Bissonnet
  
- \* Facilitate a complete inventory update and schematic lay-out of all municipal irrigation systems, update the playground and park amenities inventory and update the tree inventory in all park and recreation facility properties.
  
- \* Continue the effort in obtaining and recording a written “history” of West University Place parks and recreational facilities.

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

- \* Authorized full-time employees – 11 (2011 authorized full-time employees – 11)
- \* Total budget - \$2,439,910. (2011 total budget - \$2,431,006)

**PARKS & RECREATION DEPARTMENT**

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b><i>P&amp;R Administration</i></b>					
Personnel	\$ 399,805	\$ 309,536	\$ 338,376	\$ 305,717	\$ 334,900
Operating charges	313,229	218,396	396,759	396,570	338,735
Capital	-	-	11,323	11,322	-
<b>Total</b>	<b>713,034</b>	<b>527,932</b>	<b>746,458</b>	<b>713,609</b>	<b>673,635</b>
<b><i>Senior Services</i></b>					
Personnel	157,692	153,666	176,028	158,679	173,100
Operating charges	45,479	51,465	66,228	56,769	69,297
Capital	-	-	-	-	-
<b>Total</b>	<b>203,171</b>	<b>205,130</b>	<b>242,256</b>	<b>215,449</b>	<b>242,397</b>
<b><i>Recreation Center</i></b>					
Personnel	11,680	403,663	564,031	453,170	535,400
Operating charges	39,781	263,977	400,232	344,735	395,500
<b>Total</b>	<b>51,461</b>	<b>667,640</b>	<b>964,263</b>	<b>797,905</b>	<b>930,900</b>
<b><i>Parks Management</i></b>					
Personnel	207,001	105,480	113,380	98,763	116,200
Operating charges	346,266	126,452	121,168	121,418	250,578
<b>Total</b>	<b>553,267</b>	<b>231,933</b>	<b>234,548</b>	<b>220,181</b>	<b>366,778</b>
<b><i>Colonial Park</i></b>					
Personnel	240,540	117,646	187,162	147,006	148,200
Operating charges	73,375	31,980	56,319	59,448	78,000
Capital	18,279	-	-	-	-
<b>Total</b>	<b>332,194</b>	<b>149,626</b>	<b>243,481</b>	<b>206,454</b>	<b>226,200</b>
<b><i>Total Department</i></b>	<b>\$ 1,853,127</b>	<b>\$ 1,782,261</b>	<b>\$ 2,431,006</b>	<b>\$ 2,153,598</b>	<b>\$ 2,439,910</b>

**Parks and Recreation Department Staffing Schedule**

POSITION	GRADE	2011	2012	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i><b>Parks and Recreation</b></i>					
<i><b>Community Building</b></i>					
Parks and Recreation Director	III	1	1	91,588	123,643
Administrative Manager	111	1	1	53,775	75,285
Executive Director FWUP	109	1	1	40,662	56,927
<i><b>Senior Services</b></i>					
Senior Services Manager	111	1	1	53,775	75,285
Recreation Specialist	205	1	1	36,075	50,506
<i><b>Recreation Center</b></i>					
Recreation Manager	111	1	1	53,775	75,285
Assistant Recreation Mgr	206	1	1	38,962	54,546
Recreation Specialist	205	2	2	36,075	50,506
<i><b>Facility Maintenance</b></i>					
Crew Leader	205	1	1	36,075	50,506
Parks Technician	201	1	1	27,521	38,530
<i><b>Total Parks and Recreation Department</b></i>		11	11		

## PARKS AND RECREATION DEPARTMENT

### Parks and Recreation Administration Division

#### Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 245,031	\$ 212,871	\$ 233,463	\$ 212,932	\$ 241,200
PART-TIME WAGES	25,238	68	-	1,208	-
OVERTIME	784	-	-	-	-
LONGEVITY	1,380	1,370	1,430	1,430	1,700
OTHER COMPENSATION	751	1,414	-	-	-
HEALTH & DENTAL	44,590	24,348	33,647	28,465	28,600
TMRS	46,298	42,407	38,071	34,883	26,200
FICA	20,340	15,787	18,540	16,671	19,300
WORKERS COMPENSATION	980	414	423	383	600
ALLOWANCES	7,660	8,375	7,440	8,745	8,900
OTHER BENEFITS	5,840	1,975	4,362	-	7,400
EMPLOYEE RELATIONS	913	508	1,000	1,000	1,000
<b>PERSONNEL</b>	<b>399,805</b>	<b>309,536</b>	<b>338,376</b>	<b>305,717</b>	<b>334,900</b>
OFFICE SUPPLIES	1,996	1,009	1,800	1,600	1,600
OPERATING SUPPLIES	25,393	3,336	3,730	3,730	3,730
MISCELLANEOUS	197	16,369	-	-	-
EQUIPMENT MAINTENANCE	-	-	-	130	-
BUILDING & GROUNDS MAINTENANCE	-	-	-	146	-
COMMUNICATION	19,923	19,296	22,705	22,705	22,705
EQUIPMENT LEASE/RENTAL	3,783	4,525	4,630	4,000	4,000
PROFESSIONAL DUES	1,755	2,684	1,735	2,100	2,100
TRAVEL & TRAINING	4,526	3,631	4,000	4,000	4,000
INSTRUCTOR FEES	87,591	-	-	-	-
TRI-SPORTS	80,000	80,000	80,000	80,000	80,000
COMMUNITY RELATIONS	4,385	2,594	2,500	2,500	2,500
TRANSFER TO TECHNOLOGY					
MANAGEMENT FUND	83,680	84,952	275,659	275,659	218,100
<b>OPERATING</b>	<b>313,229</b>	<b>218,396</b>	<b>396,759</b>	<b>396,570</b>	<b>338,735</b>
FURNITURE & EQUIP <\$5000	-	-	11,323	11,322	-
<b>CAPITAL</b>	<b>-</b>	<b>-</b>	<b>11,323</b>	<b>11,322</b>	<b>-</b>
<b>PARKS AND RECREATION ADMINISTRATION DIVISION TOTAL</b>	<b>\$ 713,034</b>	<b>\$ 527,932</b>	<b>\$ 746,458</b>	<b>\$ 713,609</b>	<b>\$ 673,635</b>

## PARKS AND RECREATION DEPARTMENT

### Senior Services Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 98,462	\$ 94,779	\$ 103,545	\$ 98,518	\$ 105,600
PART-TIME WAGES	14,980	18,954	27,791	18,500	25,500
OVERTIME	1,299	773	1,288	70	1,400
LONGEVITY	425	390	901	901	700
HEALTH & DENTAL	12,140	10,248	12,217	12,480	12,600
TMRS	18,095	18,157	16,611	15,484	11,300
FICA	8,731	8,700	10,216	9,270	10,300
WORKERS COMPENSATION	820	520	618	616	800
OTHER BENEFITS	2,740	1,144	2,841	2,841	4,900
<b>PERSONNEL</b>	157,692	153,666	176,028	158,679	173,100
OFFICE SUPPLIES	868	819	1,200	1,200	1,200
OPERATING SUPPLIES	2,260	5,804	5,935	5,935	9,031
COMMUNICATION	4,761	4,522	5,704	4,600	6,292
EQUIPMENT LEASE/RENTAL	571	986	800	900	1,200
PROFESSIONAL DUES	239	350	300	250	300
TRAVEL & TRAINING	1,232	1,717	1,730	675	1,905
INSTRUCTOR FEES	10,788	13,215	26,000	18,650	24,810
COMMUNITY RELATIONS	14,801	13,036	13,000	13,000	13,000
BOARDS AND COMMITTEES	2,960	3,455	4,000	4,000	4,000
TRANSFER TO VEHICLE REPLACEMENT FUND	7,000	7,559	7,559	7,559	7,559
<b>OPERATING</b>	45,479	51,465	66,228	56,769	69,297
<b>SENIOR SERVICES DIVISION TOTAL</b>	\$ 203,171	\$ 205,130	\$ 242,256	\$ 215,449	\$ 242,397

## PARKS AND RECREATION DEPARTMENT

### Recreation Center Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 1,854	\$ 168,743	\$ 195,767	\$ 172,031	\$ 191,400
PART-TIME WAGES	8,400	144,880	245,854	175,000	224,100
ON CALL	-	-	-	1,200	1,600
OVERTIME	-	3,659	4,915	4,500	6,200
LONGEVITY	-	670	815	815	900
HEALTH & DENTAL	218	21,059	34,035	31,758	35,100
TMRS	352	33,106	32,070	28,105	21,100
FICA	791	24,231	35,294	27,389	32,700
WORKERS COMPENSATION	40	3,201	6,968	2,238	8,000
ALLOWANCES	-	1,913	2,640	4,463	4,500
OTHER BENEFITS	25	2,202	5,673	5,673	9,800
<b>PERSONNEL</b>	11,680	403,663	564,031	453,170	535,400
OFFICE SUPPLIES	-	1,313	4,800	4,800	4,800
OPERATING SUPPLIES	178	32,356	40,985	40,500	56,200
TREATMENT CHEMICALS	-	6,500	7,890	10,500	12,100
EQUIPMENT MAINTENANCE	-	1,290	6,450	6,250	13,700
SWIMMING POOL MAINTENANCE	-	7,746	15,138	13,000	33,000
COMMUNICATION	60	1,252	2,650	2,500	2,700
EQUIPMENT LEASE/RENTAL	-	3,469	6,400	6,400	7,000
PROFESSIONAL DUES	-	605	1,185	1,185	1,100
TRAVEL & TRAINING	-	3,896	4,864	4,600	4,900
INSTRUCTOR FEES	39,543	205,550	309,870	255,000	260,000
<b>OPERATING</b>	39,781	263,977	400,232	344,735	395,500
<b>RECREATION CENTER DIVISION TOTAL</b>	\$ 51,461	\$ 667,640	\$ 964,263	\$ 797,905	\$ 930,900

## PARKS AND RECREATION DEPARTMENT

### Parks Maintenance Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 123,402	\$ 69,261	\$ 73,259	\$ 63,205	\$ 71,700
PART-TIME WAGES	-	-	-	1,956	4,800
ON CALL	-	-	-	180	1,600
OVERTIME	2,554	1,215	2,088	2,088	2,100
LONGEVITY	1,150	1,195	1,315	1,315	500
HEALTH & DENTAL	37,830	12,648	14,749	11,458	15,100
TMRS	23,532	13,581	12,044	10,218	7,700
FICA	9,583	5,296	5,860	4,565	6,100
WORKERS COMPENSATION	4,310	1,144	1,259	972	1,700
ALLOWANCES	1,870	-	-	-	-
OTHER BENEFITS	2,770	1,140	2,806	2,806	4,900
<b>PERSONNEL</b>	<b>207,001</b>	<b>105,480</b>	<b>113,380</b>	<b>98,763</b>	<b>116,200</b>
OFFICE SUPPLIES	213	123	125	125	200
OPERATING SUPPLIES	2,174	1,763	2,000	2,200	3,500
EQUIPMENT MAINTENANCE	3,288	207	500	550	600
BUILDING & GROUNDS MAINTENANCE	74,277	45,371	39,300	39,300	157,910
ELECTRIC SERVICE	76,220	-	-	-	-
TRAVEL & TRAINING	1,943	1,140	1,140	1,140	1,865
OTHER CONTRACTED SERVICES	181,851	63,556	71,850	71,850	80,250
TRANSFER TO VEHICLE REPLACEMENT FUND	6,300	14,292	6,253	6,253	6,253
<b>OPERATING</b>	<b>346,266</b>	<b>126,452</b>	<b>121,168</b>	<b>121,418</b>	<b>250,578</b>
<b>PARKS MAINTENANCE DIVISION TOTAL</b>	<b>\$ 553,267</b>	<b>\$ 231,933</b>	<b>\$ 234,548</b>	<b>\$ 220,181</b>	<b>\$ 366,778</b>

## PARKS AND RECREATION DEPARTMENT

### Colonial Park Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 56,835	\$ -	\$ -	\$ -	\$ -
PART-TIME WAGES	140,940	107,246	171,250	125,000	135,000
OVERTIME	-	-	-	104	-
LONGEVITY	265	-	-	120	-
HEALTH & DENTAL	6,090	-	-	-	-
TMRS	10,663	-	-	-	-
FICA	15,336	8,251	13,101	18,402	10,400
WORKERS COMPENSATION	6,170	2,149	2,811	3,325	2,800
ALLOWANCES	2,040	-	-	-	-
OTHER BENEFITS	2,200	-	-	56	-
<b>PERSONNEL</b>	<b>240,540</b>	<b>117,646</b>	<b>187,162</b>	<b>147,006</b>	<b>148,200</b>
OFFICE SUPPLIES	830	309	450	450	600
OPERATING SUPPLIES	12,876	8,194	11,285	10,800	13,700
TREATMENT CHEMICALS	11,470	7,699	12,000	14,500	14,900
EQUIPMENT MAINTENANCE	1,578	5,344	5,650	4,000	4,500
SWIMMING POOL MAINTENANCE	5,032	9,885	25,938	21,500	42,500
COMMUNICATION	887	325	350	350	500
EQUIPMENT LEASE/RENTAL	-	64	646	600	1,300
PROFESSIONAL DUES	430	-	-	-	-
TRAVEL & TRAINING	4,598	128	-	116	-
INSTRUCTOR FEES	35,674	32	-	7,132	-
<b>OPERATING</b>	<b>73,375</b>	<b>31,980</b>	<b>56,319</b>	<b>59,448</b>	<b>78,000</b>
FURNITURE & EQUIP < \$5000	18,279	-	-	-	-
<b>CAPITAL</b>	<b>18,279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>COLONIAL PARK DIVISION TOTAL</b>	<b>\$ 332,194</b>	<b>\$ 149,626</b>	<b>\$ 243,481</b>	<b>\$ 206,454</b>	<b>\$ 226,200</b>



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.

In 2012, the Debt Service Fund will pay \$8,292,100 of debt service and fiscal agent fees, an increase of \$179,977 over 2011. This increase is due to the scheduled increases in the existing tax supported debt. In September 2010, City Council authorized the refunding a portion of the outstanding debt obligations of the City, namely the Waterworks and Sewer System Revenue Bonds, Series 2001A, Waterworks and Sewer System Revenue Bonds, Series 2001B, and the Permanent Improvement and Refunding Bonds, Series 2002. The debt was refunded as general obligation debt to take advantage of better interest rates than revenue bond debt were experiencing. The debt service on the 2010 Refunding bonds that is directly associated with the revenue bonds is funded by a transfer from the Water and Sewer Fund.

Funding the 2012 debt service payments requires an *ad valorem* tax rate of \$.18936 per \$100 of assessed value in tax year 2011, an increase of 5.4% or \$0.00968 per \$100. This is only the second time in eight consecutive years that the tax rate dedicated to debt service had increased. This was due in part to the slight decrease in taxable values. Additionally, the debt service requirements increased due to the scheduled increases in the existing tax supported debt.

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 2011 is \$4.056 billion, the current debt limit under this provision is \$202.79 million. As of December 31, 2012, the City will owe a total of \$78.15 million to bondholders for all existing outstanding bonds. Of this total, the Debt Service Fund, using property taxes, will provide \$73.04 million. The funding for the remaining debt is generated from user fees in the Water and Sewer Fund.

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

## **FUTURE ACTIVITY**

Annual debt service on the current outstanding bonds will reach a maximum of \$8.8 million in 2020 when the outstanding bonds issued prior to 2009 will be retired. During the recent period of historically low interest rates, the City refunded all bonds that were available for refunding, significantly reducing interest that the City had to pay. With most outstanding bonds at interest rates close to the current market, future refundings will be rare.

# THE DEBT SERVICE FUND | 2012

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

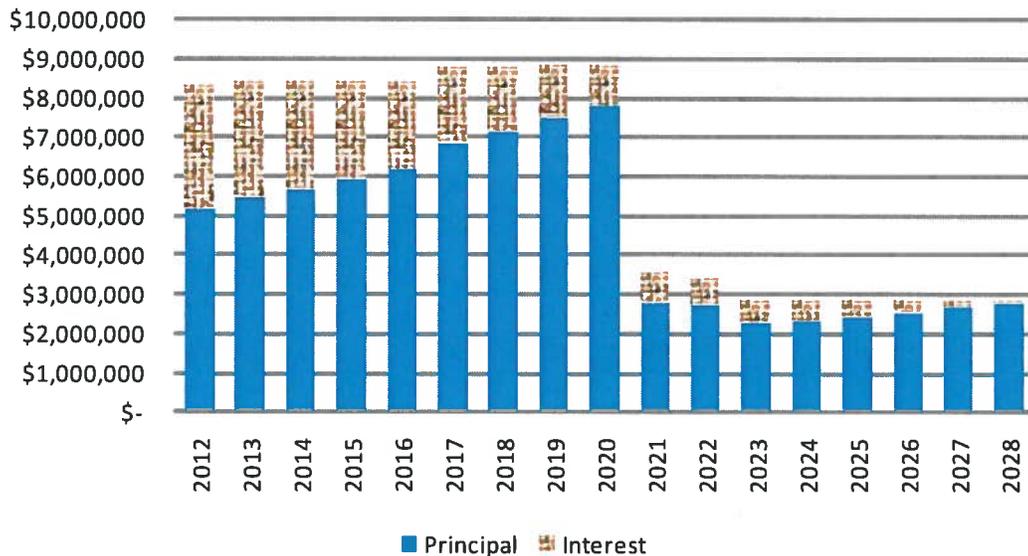
	Actual 2009	Actual 2010	Budget 2011	YTD 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>						
CURRENT YEAR PROPERTY TAXES	\$6,711,323	\$7,089,953	\$7,269,069	\$7,293,633	\$7,276,282	\$7,680,100
PRIOR YEAR PROPERTY TAXES	28,426	17,158	20,000	18,198	20,000	20,000
PENALTY AND INTEREST	40,744	39,081	30,000	34,822	40,000	30,000
COLLECTION FEES	-	-	-	-	-	-
EARNINGS ON INVESTMENTS	15,990	8,605	5,000	2,791	3,950	2,000
TRANSFER FROM WATER & SEWER FUND	-	-	202,383	202,383	202,383	301,850
<b>TOTAL REVENUES</b>	<b>6,796,483</b>	<b>7,154,797</b>	<b>7,526,452</b>	<b>7,551,827</b>	<b>7,542,615</b>	<b>8,033,950</b>
<b>EXPENDITURES:</b>						
BOND PRINCIPAL	3,969,515	3,903,250	4,671,167	4,671,167	4,671,167	5,170,000
INTEREST ON BONDS	2,837,121	3,201,201	3,425,956	3,425,956	3,425,956	3,112,100
FISCAL AGENT FEES	10,925	13,000	15,000	11,800	15,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>6,817,561</b>	<b>7,117,451</b>	<b>8,112,123</b>	<b>8,108,923</b>	<b>8,112,123</b>	<b>8,292,100</b>
<b>NET REVENUES</b>	<b>(21,078)</b>	<b>37,346</b>	<b>(585,671)</b>	<b>(557,096)</b>	<b>(569,508)</b>	<b>(258,150)</b>
<b>BEGINNING BALANCE</b>	<b>975,765</b>	<b>954,687</b>	<b>973,483</b>	<b>992,033</b>	<b>992,033</b>	<b>422,525</b>
<b>ENDING BALANCE</b>	<b>\$ 954,687</b>	<b>\$ 992,033</b>	<b>\$ 387,812</b>	<b>\$ 434,937</b>	<b>\$ 422,525</b>	<b>\$ 164,375</b>

# THE DEBT SERVICE FUND | 2012

**CITY OF WEST UNIVERSITY PLACE  
GENERAL LONG TERM DEBT  
PRINCIPAL AND INTEREST REQUIREMENTS  
As of January 1, 2012**

Fiscal Year	Principal	Interest Due		Interest	Total
		2/1	8/1		
2012	5,170,000	1,608,555	1,503,493	3,112,048	8,282,048
2013	5,475,000	1,503,493	1,411,626	2,915,119	8,390,119
2014	5,675,000	1,411,626	1,298,429	2,710,055	8,385,055
2015	5,925,000	1,298,429	1,176,627	2,475,056	8,400,056
2016	6,180,000	1,176,627	1,043,896	2,220,523	8,400,523
2017	6,835,000	1,043,896	896,456	1,940,351	8,775,351
2018	7,140,000	896,456	738,592	1,635,048	8,775,048
2019	7,480,000	738,592	578,123	1,316,715	8,796,715
2020	7,820,000	578,123	413,534	991,658	8,811,658
2021	2,755,000	413,534	362,728	776,263	3,531,263
2022	2,740,000	362,728	310,338	673,066	3,413,066
2023	2,250,000	310,338	267,263	577,600	2,827,600
2024	2,345,000	267,263	219,163	486,425	2,831,425
2025	2,445,000	219,163	167,750	386,913	2,831,913
2026	2,550,000	167,750	114,125	281,875	2,831,875
2027	2,660,000	114,125	58,175	172,300	2,832,300
2028	2,765,000	58,175	-	58,175	2,823,175
<b>\$ 78,210,000</b>		<b>\$ 12,168,872</b>	<b>\$ 10,560,317</b>	<b>\$ 22,729,188</b>	<b>\$ 100,939,188</b>

**Annual Debt Service Requirements**



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The Water and Sewer Fund is an enterprise fund and, as business enterprises in the private sector, is meant to be self-supporting. The Water and Sewer 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 Water and Sewer Fund (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:**

**2011 Financial Activity:** W&S Fund gross revenues are expected to be \$6.88 million, slightly above the budget of \$6.34 million, due to the lack of rainfall in 2011.

The City of Houston has not recently indicated that they will be increase our surface water contract rates, therefore, no water or sewer rate increases are included in this budget. If a rate increase is announced after this budget adoption, we will adjust the rates at which we bill our customers to cover any impact a rate increase from the City of Houston may have on our cost of operations.

Operating expenditures in 2011 are expected to be approximately \$3.9 million, which is slightly below 2011 budget appropriations of \$4.02 million. Debt service, administrative cost and a transfer to the Capital Project Fund adds \$2.9 million more to total expenditures. Altogether, W&S Fund 2011 expenditures are expected to total approximately \$7.1 million.

**The 2012 Budget.** The 2012 Budget anticipates total Water and Sewer Utility Fund revenues of approximately \$6.4 million.

System operations, including the newly created Utility Billing division, are appropriated at \$7,578,034, including \$1,250,000 transferred to the General Fund to reimburse for costs it incurs on behalf of the W&S Fund and a \$700,000 transfer to the Water & Sewer Capital Projects Fund to cash fund necessary capital projects. The Utility Billing division was created to account for costs directly associated with the W&S Fund operations. W&S related costs previously

accounted for in the General Fund and funding for a new customer service staff position were moved to this division.

Debt Service for 2012 is \$1,251,173 (principal, interest and fiscal agent fees) on outstanding revenue bonds. Portions of the 2001-A and 2001-B Revenue Bonds were refunded in September 2010, effectively lowering the annual debt service requirements for the W&S Fund. The total debt service for the remaining bonds will steadily decrease from a high of \$1.04 million in 2011 to \$0.4 million until the final payment on February 1, 2022.

***For the Future.*** The Water and Sewer Utility 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 about 4% a year for the next five years. 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 all will need major overhauls in the foreseeable future.

Anticipated rate increases from the City of Houston will require additional rate increases to keep pace with the City of Houston's rate increase for treated water. Future rate increases may be required to fund capital projects that were not considered part of the City's previous infrastructure replacement program.

# WATER AND SEWER FUND | 2012

## WATER AND SEWER UTILITY FUND STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
WATER SERVICE	\$ 4,033,469	\$ 3,909,470	\$ 4,121,117	\$ 4,500,000	\$ 4,155,701
SEWER SERVICE	2,134,525	2,036,499	2,090,807	2,250,000	2,108,392
PENALTIES	74,574	79,992	60,000	60,000	50,000
CONNECTION FEE	29,650	31,620	31,000	28,700	30,000
EARNINGS ON INVESTMENTS	13,944	5,148	4,640	2,000	1,500
RECOVERED BAD DEBT WRITEOFFS	(161,560)	(165,287)	-	-	-
MISCELLANEOUS	40,480	25,634	28,000	38,000	25,000
TRANSFER FROM WATER & SEWER CAPITAL PROJECTS FUND	217,224	246,520	-	-	-
<b>TOTAL REVENUE</b>	<b>6,382,306</b>	<b>6,169,596</b>	<b>6,335,564</b>	<b>6,878,700</b>	<b>6,370,593</b>
<b>EXPENDITURES BY DEPARTMENT:</b>					
DEBT SERVICE	1,550,229	1,274,859	1,242,537	1,246,537	1,251,173
FINANCE	-	25,315	238,271	233,760	241,880
PUBLIC WORKS	3,305,185	3,162,044	4,020,374	3,940,338	4,134,981
TRANSFER TO GENERAL FUND	660,000	660,000	725,000	725,000	1,250,000
TRANSFER TO CAPITAL PROJECT FUND	100,000	-	-	-	-
TRANSFER TO 2010 CERTIFICATES OF OBLIGATION FUND	-	24,162	9,840	9,840	-
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	-	-	950,000	950,000	700,000
<b>TOTAL EXPENDITURES</b>	<b>5,615,414</b>	<b>5,146,379</b>	<b>7,186,022</b>	<b>7,105,475</b>	<b>7,578,034</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>766,892</b>	<b>1,023,217</b>	<b>(850,458)</b>	<b>(226,775)</b>	<b>(1,207,441)</b>
<b>BEGINNING FUND BALANCE</b>	<b>280,902</b>	<b>1,047,794</b>	<b>1,047,794</b>	<b>2,071,011</b>	<b>1,844,236</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,047,794</b>	<b>\$ 2,071,011</b>	<b>\$ 197,336</b>	<b>\$ 1,844,236</b>	<b>\$ 636,795</b>

### WATER & SEWER DEBT SERVICE SCHEDULE OF FISCAL YEAR 2012 REQUIREMENTS

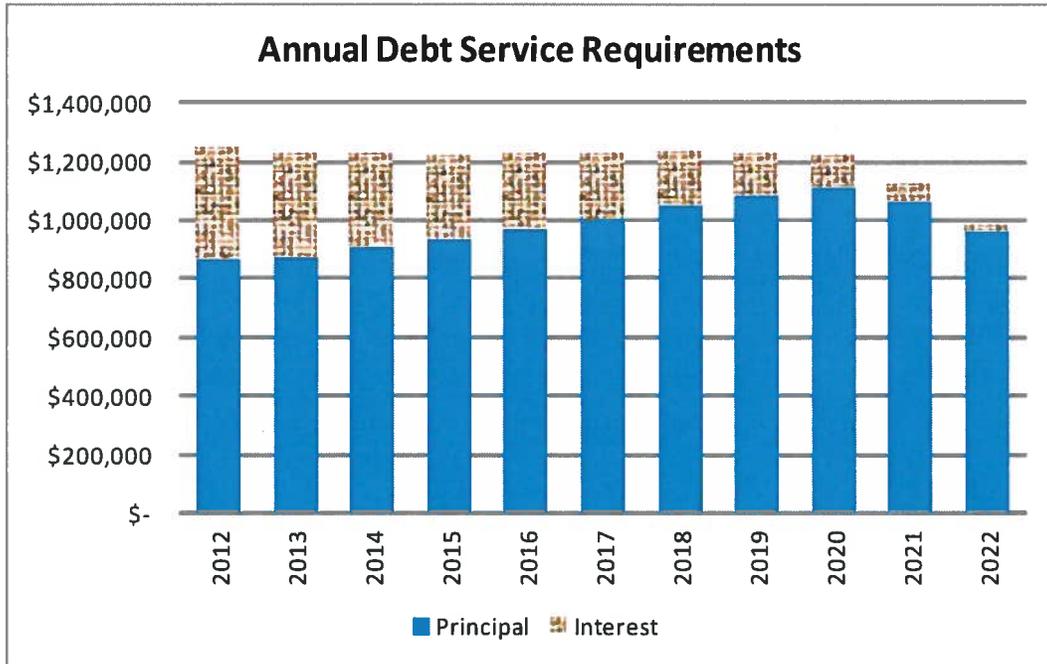
Series	Obligation	Principal Outstanding January 1, 2012	Principal & Interest Requirements for 2011			Principal Outstanding December 31, 2012
			Principal	Interest	Total	
2001-B Revenue Bonds		100,000	100,000	1,825	101,825	-
2005 Revenue Refunding Bonds		5,725,000	620,000	223,498	843,498	5,105,000
		<b>\$ 5,825,000</b>	<b>\$ 720,000</b>	<b>\$ 225,323</b>	<b>\$ 945,323</b>	<b>\$ 5,105,000</b>
2010 Perm Improv Refunding Bonds (W&S Portion)*		5,010,000	145,000	156,850	301,850	4,865,000
		<b>\$ 10,835,000</b>	<b>\$ 865,000</b>	<b>\$ 382,173</b>	<b>\$ 1,247,173</b>	<b>\$ 9,970,000</b>

\* Portion of debt is transferred to General Debt Service Fund

**CITY OF WEST UNIVERSITY PLACE  
WATER & SEWER DEBT SERVICE  
PRINCIPAL AND INTEREST REQUIREMENTS  
As of January 1, 2012**

Fiscal Year	Principal *	Interest Due 2/1 *	Interest Due 8/1 *	Interest	Total
2012	865,000	198,730	183,443	382,173	1,247,173
2013	875,000	183,443	168,243	351,685	1,226,685
2014	905,000	168,243	152,443	320,685	1,225,685
2015	935,000	152,443	135,708	288,151	1,223,151
2016	970,000	135,708	118,758	254,466	1,224,466
2017	1,005,000	118,758	101,593	220,351	1,225,351
2018	1,050,000	101,593	80,188	181,781	1,231,781
2019	1,085,000	80,188	61,413	141,601	1,226,601
2020	1,115,000	61,413	42,121	103,534	1,218,534
2021	1,065,000	42,121	20,080	62,201	1,127,201
2022	965,000	20,080	-	20,080	985,080
<b>\$ 10,835,000</b>		<b>\$ 1,262,719</b>	<b>\$ 1,063,989</b>	<b>\$ 2,326,708</b>	<b>\$ 13,161,708</b>

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



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**FINANCE DEPARTMENT (W&S FUND)**

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

**FINANCE DEPARTMENT MISSION (W&S FUND)**

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

**FINANCE DEPARTMENT DIVISION (W&S FUND)**

*Utility Billing* – Bills and collections fees associated with the City's water and sewer systems, solid waste and Direct Link. (2012 Budget \$241,880)

**FINANCE DEPARTMENT (W&S FUND) 2012 GOALS**

- \* Improve customer service by cross training staff on the Utility Billing and Cash Receipts modules of the new financial software.
- \* Continue with the remote deposit capture program to improve the accuracy of the posting of payments received from the City's utility customers.
- \* Research additional enhancements for the utility customer's online payment ability.

**FINANCE DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS**

- \* Authorized full-time employees – 2 (2011 authorized full-time employees – 2)
- \* Total budget - \$241,880 (2011 total budget - \$248,111)

# WATER AND SEWER FUND | 2012

## FINANCE DEPARTMENT

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b><i>Utility Billing &amp; Customer Service</i></b>					
Personnel	\$ -	\$ 1,153	\$ 130,922	\$ 124,600	\$ 132,400
Operating charges	-	-	112,887	105,000	108,980
Capital	-	-	4,302	4,160	500
<b>Total</b>	<b>-</b>	<b>1,153</b>	<b>248,111</b>	<b>233,760</b>	<b>241,880</b>
<b><i>Total Department</i></b>	<b>\$ -</b>	<b>\$ 1,153</b>	<b>\$ 248,111</b>	<b>\$ 233,760</b>	<b>\$ 241,880</b>

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

POSITION	GRADE	2011 BUDGET	2012 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
<b><i>Finance - Utility Billing</i></b>					
Sr. Customer Service Representative	207	1	1	42,857	60,001
Accounting Specialist	204	1	1	33,716	47,201
<b><i>Total Finance (W&amp;S Fund)</i></b>		<b>2</b>	<b>2</b>		

# WATER AND SEWER FUND | 2012

## WATER AND SEWER FUND

### FINANCE DEPARTMENT

#### Finance Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ -	\$ -	\$ 81,011	\$ 81,000	\$ 91,100
OVERTIME	-	-	5,000	5,000	5,000
LONGEVITY	-	-	360	360	600
HEALTH & DENTAL	-	123	21,393	15,000	12,500
TMRS	-	897	13,569	13,600	10,100
FICA	-	119	6,620	6,600	7,400
WORKERS COMPENSATION	-	1	151	140	300
OTHER BENEFITS	-	12	2,818	2,900	4,900
EMPLOYEE RELATIONS	-	-	-	-	500
<b>PERSONNEL</b>	-	1,153	130,922	124,600	132,400
OFFICE SUPPLIES	-	-	1,000	1,000	1,000
COMMUNICATION	-	-	45,600	45,000	45,600
EQUIPMENT LEASE/RENTAL	-	-	2,567	2,500	2,900
OTHER CONTRACTED SERVICES	-	-	53,880	56,500	59,480
<b>OPERATIONS</b>	-	-	103,047	105,000	108,980
FURNITURE & EQUIP <\$5000	-	-	2,660	2,660	500
OTHER EQUIPMENT	-	-	1,642	1,500	-
<b>CAPITAL</b>	-	-	4,302	4,160	500
TRANSFER TO 2010 CERTIFICATES OF OBLIGATION FUND	-	24,162	9,840	9,840	-
<b>TRANSFERS OUT</b>	-	24,162	9,840	9,840	-
<b>FINANCE DIVISION TOTAL</b>	<b>\$ -</b>	<b>\$ 25,315</b>	<b>\$ 248,111</b>	<b>\$ 243,600</b>	<b>\$ 241,880</b>

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

The Public Works Department responsibilities include operating West University Place's water and sewer systems.

**PUBLIC WORKS DEPARTMENT MISSION (W&S FUND)**

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

**PUBLIC WORKS DEPARTMENT DIVISION (WATER FUND)**

*Operations* – Operates and maintains the City's water and sewer systems. (2012 Budget - \$4,109,681)

**PUBLIC WORKS DEPARTMENT (W&S FUND) 2012 GOALS**

- \* Consistent with our review of the comprehensive maintenance program for water and wastewater system equipment; implement modifications to provide an enhanced program.
- \* We continue to assess the aging mechanical components of the water and wastewater systems and modify the CIP to replace and or upgrade any deficiencies on an annual basis.
- \* Continue our program to replacement iron water mains built before 1939 with the operations department performing the work with some contractors providing specialized services that we do not have the expertise or equipment to perform in-house. In 2011 we are installing approximately 900 feet of 8 inch water main on Wakeforest Drive in the 6000 and 6100 blocks. During the 2012 budget we plan to complete replacement of 8 inch water main in the 5800, 5900 and 6200 blocks of Wakeforest, this is an additional 980 feet.
- \* Remove sealant and clean construction joints as well as install new sealant in these areas. This is an ongoing program working through the priority areas in order starting in Priority Area 1 and proceeding in numerical order.
- \* Remove sand and grit from the WWTP treatment basins, in the West Treatment Train. Thereby restoring the full capacity to this portion of the plant and aiding the odor control efforts. When the plant was originally built the EPA and the City chose not to include sand and grit removal equipment. Therefore we must periodically remove the sand and grit manually. The East Treatment Train was cleaned and major repairs performed during 2010, The Digester Basin is pending cleaning in 2013. This was a 2011 goal and was not performed due to the funding being shifted to the replacement of one of the blowers.

**PUBLIC WORKS DEPARTMENT (WATER FUND) BUDGET  
HIGHLIGHTS**

- \* Authorized full-time employees – 12 (2011 authorized full-time employees – 12)
- \* Total operations budget - \$4,134,981 (2011 total budget - \$4,020,374)
- \* Purchase of surface water from the City of Houston - \$1,450,000 (2011 Budget - \$1,410,000)

# WATER AND SEWER FUND | 2012

## PUBLIC WORKS DEPARTMENT

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b><i>W&amp;S Fund Operations</i></b>					
Personnel	\$ 955,685	\$ 909,588	\$ 935,115	\$ 877,040	\$ 959,700
Operating charges	2,328,256	2,220,455	3,010,259	2,988,298	3,115,281
Capital	21,243	32,000	75,000	75,000	60,000
<b>Total</b>	<b>3,305,185</b>	<b>3,162,044</b>	<b>4,020,374</b>	<b>3,940,338</b>	<b>4,134,981</b>
<b><i>Total Department</i></b>	<b>\$ 3,305,185</b>	<b>\$ 3,162,044</b>	<b>\$ 4,020,374</b>	<b>\$ 3,940,338</b>	<b>\$ 4,134,981</b>

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

POSITION	GRADE	2011		2012		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<b><i>Public Works - Operations</i></b>							
Operations Superintendent	112	1	1	1	1	61,841	86,578
Contract Administrator	110	1	1	1	1	46,761	65,465
Field Services Supervisor	207	1	1	1	1	42,857	60,001
Plant Supervisor	207	1	1	1	1	42,857	60,001
Maintenance Worker II	203	1	1	1	1	31,510	44,114
Driver/Equipment Operator	203	1	1	1	1	31,510	44,114
Crew Leader	205	3	3	3	3	36,075	50,506
Plant Operator	204	3	3	3	3	33,716	47,201
<b><i>Total Public Works (W&amp;S Fund)</i></b>		<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>		

# WATER AND SEWER FUND | 2012

## Operations Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 475,352	\$ 502,240	\$ 533,783	\$ 500,000	\$ 569,300
PART-TIME WAGES	61,405	42,504	-	-	-
ON CALL	16,122	15,240	16,500	14,000	13,100
OVERTIME	62,666	68,225	75,000	69,000	70,000
LONGEVITY	4,390	4,920	5,880	5,900	6,300
HEALTH & DENTAL	158,210	104,605	125,597	120,000	133,300
TMRS	101,236	112,255	99,476	97,200	67,600
FICA	41,516	43,118	48,450	44,300	49,800
WORKERS COMPENSATION	18,720	8,038	11,346	7,500	17,500
ALLOWANCES	2,040	1,913	2,040	2,040	2,100
OTHER BENEFITS	13,340	6,461	17,043	17,100	29,500
EMPLOYEE RELATIONS	689	69	-	-	1,200
<b>PERSONNEL</b>	<b>955,685</b>	<b>909,588</b>	<b>935,115</b>	<b>877,040</b>	<b>959,700</b>
OFFICE SUPPLIES	2,519	811	1,800	1,500	1,500
OPERATING SUPPLIES	33,210	31,727	31,500	29,000	29,000
FUEL	372	-	-	253	-
TREATMENT CHEMICALS	47,626	41,397	66,000	60,000	65,100
EQUIPMENT MAINTENANCE	47,285	45,369	58,000	58,000	58,900
VEHICLE MAINTENANCE	-	35	21,000	21,000	31,500
BUILDING & GROUNDS MAINTENANCE	11,408	7,838	32,000	32,000	107,000
WATER SYSTEM MAINTENANCE	72,954	119,750	103,000	103,000	79,000
SEWER SYSTEM MAINTENANCE	119,046	98,801	105,000	105,000	106,000
COMMUNICATION	12,964	3,003	6,500	2,500	7,800
ELECTRIC SERVICE	652,622	672,068	665,000	665,000	665,000
SURFACE WATER	995,746	811,791	1,380,000	1,380,000	1,450,000
NATURAL GAS SERVICE	-	-	-	400	1,000
EQUIPMENT LEASE/RENTAL	-	-	-	236	-
PROFESSIONAL DUES	683	1,045	1,200	1,150	1,150
TRAVEL & TRAINING	20,073	14,339	25,490	25,490	25,000
SLUDGE REMOVAL	80,716	73,482	80,000	70,000	80,000
OTHER CONTRACTED SERVICES	37,839	108,244	230,000	230,000	202,000
COMMUNITY RELATIONS	17,954	5,838	12,700	12,700	13,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	60,900	60,900	70,831	70,831	70,831
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	114,340	124,017	120,238	120,238	121,500
<b>OPERATING</b>	<b>2,328,256</b>	<b>2,220,455</b>	<b>3,010,259</b>	<b>2,988,298</b>	<b>3,115,281</b>
FURNITURE & EQUIP <\$5000	21,198	32,000	32,000	32,000	-
OTHER EQUIPMENT	46	-	43,000	43,000	60,000
<b>CAPITAL</b>	<b>21,243</b>	<b>32,000</b>	<b>75,000</b>	<b>75,000</b>	<b>60,000</b>
<b>OPERATIONS DIVISION TOTAL</b>	<b>\$ 3,305,185</b>	<b>\$ 3,162,044</b>	<b>\$ 4,020,374</b>	<b>\$ 3,940,338</b>	<b>\$ 4,134,981</b>

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

***Financial Activity in 2011.*** For the year ending December 31, 2011, the Solid Waste Fund is expected to have revenue of about \$1,315,900 for solid waste services. In addition to fees for solid waste collection, the Fund is expected to realize an additional \$304,000 from the sale of recyclable materials. The demand for recyclable material fluctuates widely and typically supply rises very quickly to meet demands to drive the revenues down. For this reason, dependence on the sale of recyclable materials should not be relied upon to support operations.

The direct cost of providing solid waste services in 2011, excluding transfers, is expected to be \$1,355,422. Direct costs include personnel, capital equipment, supplies and services directly related to the solid waste collection and disposal service. Of these, the largest single cost is the fee for disposal of solid waste. Disposal fees have been relatively stable since 1998 due to a combination of factors, including recycling and relatively modest increases in dumping fees.

Administration, human resources, legal services, risk management, and finance and accounting are examples of indirect costs associated with providing solid waste services. The Solid Waste Fund reimbursed the General Fund \$280,000 for these indirect costs, bringing estimated 2011 total costs of service to \$1,635,422.

***The 2012 Budget.***

Total expenditures are expected to be \$1,784,472, which includes funding for a study regarding the feasibility of automated solid waste collection. Additionally, the transfer to the General Fund has been increased to bring the transfer for administrative costs (Administration, Human Resources, Finance, etc) more in-line with the Solid Waste Fund's proportionate share based on the services provided by those departments.

***For the Future.*** The cost of collecting and disposing of solid waste is expected to increase each year due to higher fuel and personnel costs. Those increases as well as the fluctuating demand and price for recyclable materials could result in additional future fee increases.

# SOLID WASTE FUND | 2012

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

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
SOLID WASTE COLLECTION	\$ 932,792	\$ 1,237,869	\$ 1,316,000	\$ 1,315,900	\$ 1,315,900
SOLID WASTE SPECIAL COLLECTION	34	50	-	900	-
SALE OF RECYCLABLES	13,989	283,126	226,000	304,000	302,000
SALE OF RECYCLABLES	149,234	-	-	-	-
EARNINGS ON INVESTMENTS	4,679	1,139	720	800	800
RECOVERED BAD DEBT WRITEOFFS	602	(34,632)	-	-	-
MISCELLANEOUS	-	-	-	227	-
TRANSFER FROM RECYCLING FUND	450,000	194,740	-	-	-
TRANSFER TO SOLID WASTE FUND	(450,000)	(194,740)	-	-	-
<b>TOTAL REVENUE</b>	<b>1,101,331</b>	<b>1,487,552</b>	<b>1,542,720</b>	<b>1,621,827</b>	<b>1,618,700</b>
<b>EXPENDITURES BY DIVISION:</b>					
GENERAL SERVICES	1,161,725	1,110,627	859,923	864,255	1,057,481
RECYCLING FACILITY	-	932	249,942	198,855	165,720
CURBSIDE RECYCLING	-	-	335,452	292,312	251,271
TRANSFER TO GENERAL FUND	280,000	280,000	280,000	280,000	310,000
<b>TOTAL EXPENDITURES</b>	<b>1,441,725</b>	<b>1,391,559</b>	<b>1,725,317</b>	<b>1,635,422</b>	<b>1,784,472</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(340,394)</b>	<b>95,992</b>	<b>(182,597)</b>	<b>(13,595)</b>	<b>(165,772)</b>
<b>BEGINNING FUND BALANCE</b>	<b>545,703</b>	<b>205,309</b>	<b>341,321</b>	<b>341,321</b>	<b>327,726</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 205,309</b>	<b>\$ 301,301</b>	<b>\$ 158,724</b>	<b>\$ 327,726</b>	<b>\$ 161,954</b>

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

The Public Works Department responsibilities include collecting and recycling or disposing of solid waste in West University Place.

**PUBLIC WORKS DEPARTMENT MISSION (SOLID WASTE FUND)**

To provide a solid waste collection and disposal service that is effective, efficient and environmentally responsible.

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

*General Services* – Collects and disposes of solid waste. (2012 Budget - \$1,367,481)

*Curbside Recycling* – Collects and recycles recyclable waste. (2012 Budget - \$165,720)

*Recycling Facility* – Maintains and operates Recycle Express facility (2012 Budget - \$251,271)

**PUBLIC WORKS DEPARTMENT 2012 GOALS (SOLID WASTE FUND)**

- \* Complete minor renovations at Recycle Express to improve vehicle turn-around time.
- \* Implement welcome packet for new and existing residents.
- \* Recommend and implement route restructuring and operational efficiencies.
- \* Work with outside consultant to determine financial and operational feasibility of single-stream recycling and automation.
- \* Continue succession planning and employee development.

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

- \* Authorized full-time employees – 8 (2011 authorized full-time employees – 8)
- \* Total budget - \$1,784,472 (2011 total budget - \$1,725,317)
- \* Fees for disposal of solid waste - \$245,000 (2011 budget - \$277,400)
- \* Payment to the General Fund - \$310,000 (2011 budget - \$280,000)

**SOLID WASTE - GENERAL SERVICES**

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b><i>General Services - Solid Waste Fund</i></b>					
Personnel	\$ 682,723	\$ 627,197	\$ 223,069	\$ 284,056	\$ 423,300
Operating charges	720,966	763,430	914,104	856,674	942,681
Capital	38,036	-	2,750	3,525	1,500
<b>Total</b>	<b>1,441,725</b>	<b>1,390,627</b>	<b>1,139,923</b>	<b>1,144,255</b>	<b>1,367,481</b>
<b><i>Curbside Recycling</i></b>					
Personnel	\$ -	\$ -	\$ 163,222	\$ 116,500	\$ 63,200
Operating charges	-	932	79,620	75,255	92,520
Capital	-	-	7,100	7,100	10,000
<b>Total</b>	<b>-</b>	<b>932</b>	<b>249,942</b>	<b>198,855</b>	<b>165,720</b>
<b><i>Recycling Facility</i></b>					
Personnel	\$ -	\$ -	\$ 157,781	\$ 110,900	\$ 60,400
Operating charges	-	-	170,021	164,412	184,871
Capital	-	-	7,650	17,000	6,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>335,452</b>	<b>292,312</b>	<b>251,271</b>
<b><i>Total Department</i></b>	<b>\$1,441,725</b>	<b>\$1,391,559</b>	<b>\$1,725,317</b>	<b>\$1,635,422</b>	<b>\$1,784,472</b>

# SOLID WASTE FUND | 2012

**SOLID WASTE FUND**

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

POSITION	GRADE	2011	2012	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>General Services</i>					
Crew Chief	206	1	1	38,962	54,546
Crew Leader	205	1	1	36,075	50,506
Driver/Equipment Operator	203	4	4	31,510	44,114
<i>Recycling Facility</i>					
Driver/Equipment Operator	203	1	1	31,510	44,114
<i>Curbside Recycling</i>					
Driver/Equipment Operator	203	1	1	31,510	44,114
<b>TOTAL SOLID WASTE FUND</b>		8	8		

# SOLID WASTE FUND | 2012

## General Services Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ 279,909	\$ 286,896	\$ 136,500	\$ 180,000	\$ 251,400
PART-TIME WAGES	192,566	168,071	-	-	-
OVERTIME	13,801	12,599	5,494	5,000	11,000
LONGEVITY	4,655	5,075	2,280	2,280	6,500
HEALTH & DENTAL	92,230	59,787	35,427	45,600	74,400
TMRS	54,775	57,681	22,665	28,100	27,900
FICA	21,858	22,121	11,033	12,900	20,500
WORKERS COMPENSATION	17,770	9,449	4,656	5,900	10,500
OTHER BENEFITS	4,730	4,099	4,276	4,276	19,600
EMPLOYEE RELATIONS	430	1,418	738	-	1,500
PERSONNEL	<u>682,723</u>	<u>627,197</u>	<u>223,069</u>	<u>284,056</u>	<u>423,300</u>
OFFICE SUPPLIES	-	-	-	20	200
OPERATING SUPPLIES	14,172	17,342	6,950	13,000	12,700
EQUIPMENT MAINTENANCE	35,449	14,022	-	1,000	-
VEHICLE MAINTENANCE	758	-	36,000	36,000	56,600
COMMUNICATION	1,043	-	-	-	-
ELECTRIC SERVICE	3,046	2,754	-	3,600	-
PROFESSIONAL DUES	-	-	200	-	500
TRAVEL & TRAINING	2,400	2,596	2,000	1,500	1,850
SOLID WASTE DISPOSAL FEE	248,828	250,140	277,400	220,000	245,000
LANDFILL MAINTENANCE	-	23,990	37,000	33,000	9,000
OTHER CONTRACTED SERVICES	25,259	22,236	132,500	126,500	167,980
COMMUNITY RELATIONS	16,439	17,498	2,250	2,250	7,500
TRANSFER TO GENERAL FUND	280,000	280,000	280,000	280,000	310,000
TRANSFER TO EQUIPMENT					
REPLACEMENT FUND	88,800	66,401	61,451	61,451	61,451
TRANSFER TO TECHNOLOGY					
MANAGEMENT FUND	4,770	66,452	78,353	78,353	69,900
OPERATING	<u>720,966</u>	<u>763,430</u>	<u>914,104</u>	<u>856,674</u>	<u>942,681</u>
FURNITURE & EQUIP <\$5000	-	-	-	-	1,500
OTHER EQUIPMENT	7,460	-	2,750	3,525	-
CONSTRUCTION COSTS	30,576	-	-	-	-
CAPITAL	<u>38,036</u>	<u>-</u>	<u>2,750</u>	<u>3,525</u>	<u>1,500</u>
<b>GENERAL SERVICES DIVISION TOTAL</b>	<u><u>\$1,441,725</u></u>	<u><u>\$1,390,627</u></u>	<u><u>\$1,139,923</u></u>	<u><u>\$1,144,255</u></u>	<u><u>\$1,367,481</u></u>

# SOLID WASTE FUND | 2012

## Recycling Facility Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ -	\$ -	\$ 99,878	\$ 68,000	\$ 41,200
OVERTIME	-	-	4,020	7,200	4,100
LONGEVITY	-	-	1,668	1,700	300
HEALTH & DENTAL	-	-	25,922	13,900	6,400
TMRS	-	-	16,584	13,600	4,800
FICA	-	-	8,073	6,300	3,500
WORKERS COMPENSATION	-	-	3,407	2,600	2,200
OTHER BENEFITS	-	-	3,130	3,200	500
EMPLOYEE RELATIONS	-	-	540	-	200
PERSONNEL	-	-	163,222	116,500	63,200
OPERATING SUPPLIES	-	-	2,850	2,850	5,100
EQUIPMENT MAINTENANCE	-	-	25,000	20,000	16,000
VEHICLE MAINTENANCE	-	-	4,000	4,000	4,500
ELECTRIC SERVICE	-	-	2,400	2,400	2,300
EQUIPMENT LEASE/RENTAL	-	-	-	-	2,400
TRAVEL & TRAINING	-	-	700	-	500
SOLID WASTE DISPOSAL FEE	-	-	-	35	-
OTHER CONTRACTED SERVICES	-	932	1,200	2,500	20,150
COMMUNITY RELATIONS	-	-	5,400	5,400	3,500
TRANSFER TO EQUIPMENT					
REPLACEMENT FUND	-	-	38,070	38,070	38,070
OPERATING	-	932	79,620	75,255	92,520
OTHER EQUIPMENT	-	-	600	600	-
CONSTRUCTION COSTS	-	-	6,500	6,500	10,000
CAPITAL	-	-	7,100	7,100	10,000
<b>RECYCLING FACILITY DIVISION TOTAL</b>	<b>\$ -</b>	<b>\$ 932</b>	<b>\$ 249,942</b>	<b>\$ 198,855</b>	<b>\$ 165,720</b>

## SOLID WASTE FUND | 2012

### Curbside Recycling Division Line Item Budget

Account Description	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
REGULAR WAGES	\$ -	\$ -	\$ 96,549	\$ 70,400	\$ 40,100
OVERTIME	-	-	3,886	3,800	2,700
LONGEVITY	-	-	1,612	1,600	600
HEALTH & DENTAL	-	-	25,058	14,200	6,300
TMRS	-	-	16,031	11,100	4,500
FICA	-	-	7,804	5,000	3,400
WORKERS COMPENSATION	-	-	3,293	1,800	2,100
OTHER BENEFITS	-	-	3,026	3,000	500
EMPLOYEE RELATIONS	-	-	522	-	200
PERSONNEL	-	-	157,781	110,900	60,400
OPERATING SUPPLIES	-	-	2,700	2,700	3,100
VEHICLE MAINTENANCE	-	-	15,000	15,000	25,700
COMMUNICATION	-	-	-	627	-
PROFESSIONAL DUES	-	-	200	131	-
TRAVEL & TRAINING	-	-	200	4	-
OTHER CONTRACTED SERVICES	-	-	99,500	93,500	101,500
COMMUNITY RELATIONS	-	-	12,350	12,350	14,500
TRANSFER TO EQUIPMENT	-	-	-	-	-
REPLACEMENT FUND	-	-	40,071	40,100	40,071
OPERATING	-	-	170,021	164,412	184,871
OTHER EQUIPMENT	-	-	7,650	17,000	6,000
CAPITAL	-	-	7,650	17,000	6,000
RECYCLING FACILITY	-	-	-	-	-
DIVISION TOTAL	\$ -	\$ -	\$ 335,452	\$ 292,312	\$ 251,271



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 three Internal Service Funds:

## **EMPLOYEE BENEFIT FUND**

The Employee Benefit Fund provides a systematic approach to accumulating the funds needed for employee benefits. Each City operating fund contributes to the Employee Benefit Fund on the basis of the estimated cost of each employee benefit.

## **VEHICLE REPLACEMENT FUND**

The Vehicle Replacement Fund (VRF), formerly called the Equipment Replacement Fund, 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 equipment 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 Fund was created to centralize those expenditures, consolidate the management of the resources needed to maintain existing information technology systems, and to deploy new solutions.

## **EQUIPMENT REPLACEMENT FUND**

The Equipment Replacement Fund (ERF) is a new fund beginning in 2012. The seed funding comes from a transfer from the excess General Fund reserves. The ERF finances the purchase of equipment routinely used in providing the City's services. The ERF will operate in the same manner as the VRF in that each City Department will make contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF will purchase equipment when a combination of age and repair cost indicates that the machine has reached the end of its service life.

## **EMPLOYEE BENEFIT FUND**

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

### *2011 Financial Activity*

The City's Employee Benefit Fund revenue is anticipated to be at \$1,881,752 to fund employee benefits. Charges to Operating Funds are expected to be \$1,618,252 and the balance of \$263,500 comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be 1,867,000, below appropriations, primarily due to lower than anticipated health care for active employees due to lower cost health insurance selections made by staff.

### *2012 Appropriations.*

Charges to Operating funds in the amount of \$2,060,016 are expected, plus \$346,800 from employee/retiree contributions and other miscellaneous earnings. Expenditures for benefits are expected to be \$2,367,900 a 26.8% increase from the 2011 Estimated expenditures. This is due primarily to anticipated premium increases in the last quarter of 2012 at the time of the insurance contract renewal.

# INTERNAL SERVICE FUNDS | 2012

## EMPLOYEE BENEFIT FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
CHARGES TO OPERATING FUNDS:					
ER - HEALTH	\$ 1,374,146	\$ 974,565	\$ 1,405,362	\$ 1,108,100	\$ 1,369,516
ER - DENTAL	28,818	43,727	48,789	58,800	70,800
ER - LIFE	15,900	18,678	3,600	18,600	3,800
ER - DISABILITY	15,637	15,463	9,131	15,800	8,300
ER - WORKER'S COMPENSATION	148,399	93,255	93,492	100,000	109,000
ER - RETIREES	-	-	136,500	136,000	190,000
ER - OTHER BENEFITS	141,950	56,108	180,952	180,952	308,600
EMPLOYEE CONTRIBUTIONS:					
EE - HEALTH	190,802	200,027	228,312	191,900	257,900
EE - DENTAL	16,017	14,652	16,963	11,200	27,900
EE - VISION	7,902	9,469	11,380	9,700	11,000
RETIREE CONTRIBUTIONS	-	-	34,000	-	-
COBRA CONTRIBUTIONS	21,798	35,666	16,000	50,700	50,000
EARNINGS ON INVESTMENTS	502	1,285	1,000	-	-
MISCELLANEOUS	-	29,821	14,000	-	-
<b>TOTAL REVENUES</b>	<b>1,961,871</b>	<b>1,492,715</b>	<b>2,199,481</b>	<b>1,881,752</b>	<b>2,406,816</b>
<b>EXPENDITURES:</b>					
MEDICAL PREMIUMS - ACTIVE	1,197,619	1,186,427	1,580,000	1,300,000	1,627,400
MEDICAL PREMIUMS - RETIRED	109,861	108,977	170,500	136,000	190,000
MEDICAL PREMIUMS - COBRA	12,849	23,326	16,000	7,000	10,000
DENTAL PREMIUMS - ACTIVE	47,158	61,190	72,000	70,000	98,700
VISION PREMIUMS - ACTIVE	8,198	9,604	11,000	10,000	11,000
WORKER'S COMPENSATION	78,024	98,957	105,000	100,000	109,000
LIFE & AD&D	30,646	29,385	23,000	30,800	30,000
UNEMPLOYMENT CLAIMS	3,663	20,821	25,000	10,000	10,000
OTHER ADMINISTRATIVE COST	34,655	28,530	33,300	30,000	33,300
MEDICAL PREMIUMS - RETIREE DEPENDENT	-	14,405	-	43,700	40,000
WELLNESS PROGRAM	13,946	23,808	38,000	38,000	38,000
ACCUMULATED SICK LEAVE	78,706	115,444	50,000	50,000	80,000
ACCRUED VACATION	-	-	-	-	40,000
EVENTS	14,248	15,335	20,000	20,000	20,000
AWARDS	2,806	2,688	3,000	3,000	3,000
TUITION	2,957	2,928	14,000	14,000	23,000
INCENTIVES	-	-	5,000	-	-
CONSULTANTS	10,418	4,000	4,500	4,500	4,500
TRANSFER TO HOMELAND SECURITY FUND	-	2,587	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,645,754</b>	<b>1,748,412</b>	<b>2,170,300</b>	<b>1,867,000</b>	<b>2,367,900</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>316,117</b>	<b>(255,697)</b>	<b>29,181</b>	<b>14,752</b>	<b>38,916</b>
<b>BEGINNING BALANCE</b>	<b>(109,437)</b>	<b>206,680</b>	<b>(29,176)</b>	<b>(49,017)</b>	<b>(34,265)</b>
<b>ENDING BALANCE</b>	<b>\$ 206,680</b>	<b>\$ (49,017)</b>	<b>\$ 5</b>	<b>\$ (34,265)</b>	<b>\$ 4,651</b>

**VEHICLE REPLACEMENT FUND**

The Vehicle Replacement Fund (formerly the Equipment Replacement Fund) is expected to end 2011 with a balance of \$873,468. Transfers from other funds in 2012 are expected to provide \$438,597 more. 2012 expenditures are \$153,500, which includes two additional Police vehicles (one new, one replacement), one new Fire command vehicle and the replacement of a medium-duty dump truck for Water & Sewer Utility Operations.

<b>VEHICLE REPLACEMENT FUND STATEMENT OF REVENUES AND EXPENDITURES</b>					
	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
CHARGES TO OPERATING FUNDS:					
SALE OF CITY PROPERTY	\$ 15,430	\$ 30,310	\$ -	\$ 10,400	\$ -
EARNINGS ON INVESTMENTS	5,110	1,555	1,000	1,000	-
TRANSFER FROM GENERAL FUND	186,400	212,204	209,290	207,000	228,175
TRANSFER FROM WATER & SEWER FUND	60,900	60,900	70,831	70,900	70,831
TRANSFER FROM SOLID WASTE FUND	88,800	66,401	139,591	139,600	139,591
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	-	-	-	2,300	-
<b>TOTAL REVENUES</b>	<b>356,640</b>	<b>371,370</b>	<b>420,712</b>	<b>431,200</b>	<b>438,597</b>
<b>EXPENDITURES:</b>					
AUTOMOBILES	114,014	27,629	68,000	68,000	25,000
LIGHT TRUCKS	-	6,407	-	-	63,500
TRUCKS	112,721	56,552	-	-	-
HEAVY EQUIPMENT	-	5,455	65,000	65,000	65,000
OTHER EQUIPMENT	-	8,351	-	19,600	-
<b>TOTAL EXPENDITURES</b>	<b>226,735</b>	<b>104,393</b>	<b>133,000</b>	<b>152,600</b>	<b>153,500</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>129,905</b>	<b>266,977</b>	<b>287,712</b>	<b>278,600</b>	<b>285,097</b>
<b>BEGINNING BALANCE</b>	<b>197,986</b>	<b>327,891</b>	<b>355,917</b>	<b>594,868</b>	<b>873,468</b>
<b>ENDING BALANCE</b>	<b>\$ 327,891</b>	<b>\$ 594,868</b>	<b>\$ 643,629</b>	<b>\$ 873,468</b>	<b>\$ 1,158,565</b>

Capital expenditures totaling \$1,402,000 are planned over the next four years. These include the following:

	<b>Fiscal Year</b>	<b>Amount</b>
Fire Department SUV	2013	39,000
Police Department Admin. Vehicle	2013	24,500
Police Department Patrol Vehicles (2)	2013	76,000
Public Works General Services Trailer	2013	7,000

## INTERNAL SERVICE FUNDS | 2012

	<b>Fiscal Year</b>	<b>Amount</b>
Public Works General Services Extended Cap Pick-up	2013	27,000
Public Works Recycling Center Extended Cap Pick-up	2013	29,000
Public Works Utilities Trailer	2013	1,700
Public Works Utilities Tractor	2013	28,000
Public Works Utilities Trailer	2013	2,900
Technology Management SUV	2013	34,000
Total 2013		<u>\$ 269,100</u>
Public Works Solid Waste Collection Truck	2014	226,000
Public Works Utilities Heavy Duty Truck (3)	2014	150,000
Total 2014		<u>\$ 376,000</u>
Fire Department Emergency Trailer	2015	11,500
Police Department Patrol Vehicles (2)	2015	78,000
Police Department Special Operations Radar Trailer	2015	8,400
Public Works General Services Vehicle (2)	2015	45,500
Public Works Operations Ameritrail	2015	8,500
Total 2015		<u>\$ 151,900</u>
Police Department Patrol Vehicles (3)	2016	139,000
Public Works General Services Ultra Clean	2016	6,000
Public Works Solid Waste Rear Loader (2)	2016	460,000
Total 2016		<u>\$ 605,000</u>

**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.

***2011 Financial Activity***

In 2011 transfers from other funds are expected to amount to \$1,176,592 and total revenues are projected to be \$1,176,652. Expenditures are expected to reach \$800,530.

***2012 Budget***

The 2012 Budget projects transfers from other funds amounting to \$1,271,400. Expenditures for operations are budgeted to be \$1,262,700. 2012 includes \$200,000 for Phase I of II of the transition from the Harris County to the City of Houston radio system. This system is used for public safety, public works and parks and recreation internal communications.

**ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)**

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

**ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)  
MISSION**

Provide support, direction, and funding to integrate technological solutions into the City’s effort and ability to deliver services.

**ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)  
DIVISIONS**

*Technology Management* – Directs, supports and funds the City’s use of technology to provide services. (2012 Budget - \$1,262,700)

**ADMINISTRATION DEPARTMENT  
(TECHNOLOGY MANAGEMENT) 2012 GOALS**

- \* Manage the implementation of Innoprise for the Community Development suite of applications
- \* Enhance our disaster recovery strategy by establishing an off-site backup storage vault
- \* Upgrade and bring to current technology the telephone receivers used by Direct Link
- \* Improve public safety 2-way radio system to ensure better, more reliable communication
- \* Work with the City Secretary to establish an employee policy on email retention
- \* Work with the City Secretary to implement a paperless agenda by using improved technology

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

- \* Authorized full-time employees – 3 (2011 authorized full-time employees – 3).
- \* Total budget - \$1,262,700 (2011 total Budget - \$1,060,559).

**TECHNOLOGY MANAGEMENT FUND**

**Administration Department Staffing Schedule**

POSITION	GRADE	2011	2012	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Technology Management</i>					
Information Technology Director	II	1	1	82,511	111,391
Network Administrator	TBD	-	1	TBD	TBD
IT Technician	209	2	1	51,857	72,601
Total Technology Management Fund		3	3		

# INTERNAL SERVICE FUNDS | 2012

## TECHNOLOGY MANAGEMENT FUND STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
CHARGES TO OPERATING FUNDS:					
EARNINGS ON INVESTMENTS	\$ -	\$ 33	\$ -	\$ 60	\$ -
TRANSFER FROM GENERAL FUND	-	-	976,557	976,600	1,080,000
TRANSFER FROM CAPITAL RESERVE FUND	50,000	300,000	-	-	-
TRANSFER FROM WATER & SEWER FUND	-	-	121,092	121,092	121,500
TRANSFER FROM SOLID WASTE FUND	-	-	78,910	78,900	69,900
TRANSFER FROM EQUIPMENT REPLACEMENT FUND	753,170	1,052,309	-	-	-
<b>TOTAL REVENUES</b>	<b>803,170</b>	<b>1,352,342</b>	<b>1,176,559</b>	<b>1,176,652</b>	<b>1,271,400</b>
<b>EXPENDITURES:</b>					
REGULAR WAGES	200,773	209,359	209,901	210,900	241,900
PART-TIME WAGES	36,854	4,956	-	-	-
OVERTIME	9,184	26,868	30,000	30,000	10,000
LONGEVITY	470	590	710	710	1,000
HEALTH & DENTAL	41,880	36,805	53,094	39,000	38,800
TMRS	39,722	46,892	47,016	37,800	27,400
FICA	16,118	18,066	18,940	18,000	20,200
WORKERS COMPENSATION	600	408	432	700	600
ALLOWANCES	6,940	10,288	6,840	11,200	11,000
OTHER BENEFITS	3,230	1,876	4,368	4,368	7,900
<b>PERSONNEL</b>	<b>355,771</b>	<b>356,109</b>	<b>371,301</b>	<b>352,678</b>	<b>358,800</b>
EQUIPMENT MAINTENANCE	-	-	26,000	26,000	26,000
HARDWARE & SOFTWARE MAINTENANCE					
CONTRACTS	360,112	363,519	377,086	384,300	361,900
TELE-COMMUNICATIONS & DATA	123,893	180,364	199,933	199,630	195,200
SOFTWARE LICENSES	28,587	5,222	1,000	1,000	1,000
CONSULTANTS	14,960	38,271	30,000	30,000	20,000
TRAVEL & TRAINING	10,498	4,013	5,600	5,600	5,600
OTHER CONTRACTED SERVICES	-	-	-	25,100	-
TECHNOLOGY PROJECTS	34,557	66,460	-	78,800	244,100
COMPUTERS	47,387	38,889	47,400	47,400	47,400
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	2,239	2,239	2,700	2,700
<b>OPERATIONS</b>	<b>619,994</b>	<b>698,977</b>	<b>689,258</b>	<b>800,530</b>	<b>903,900</b>
<b>TOTAL EXPENDITURES</b>	<b>975,765</b>	<b>1,055,086</b>	<b>1,060,559</b>	<b>1,153,208</b>	<b>1,262,700</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(172,595)</b>	<b>297,256</b>	<b>116,000</b>	<b>23,444</b>	<b>8,700</b>
<b>BEGINNING BALANCE</b>	<b>(156,716)</b>	<b>(329,311)</b>	<b>(29,176)</b>	<b>(32,055)</b>	<b>(8,611)</b>
<b>ENDING BALANCE</b>	<b>\$ (329,311)</b>	<b>\$ (32,055)</b>	<b>\$ 86,824</b>	<b>\$ (8,611)</b>	<b>\$ 89</b>

**EQUIPMENT REPLACEMENT FUND**

The Equipment Replacement Fund (ERF) is a new fund beginning in 2012. The seed funding comes from a transfer from excess General Fund reserves. The ERF will be used to finance the purchase of equipment routinely used in providing the City’s services. The ERF will operate in the same manner as the VRF in that each City Department will make contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF will purchase equipment when a combination of age and repair cost indicates that the machine has reached the end of its service life. No expenditures are planned for 2012.

<b>EQUIPMENT REPLACEMENT FUND</b>					
<b>STATEMENT OF REVENUES AND EXPENDITURES</b>					
	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ 60,000
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
<b>EXPENDITURES:</b>					
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET REVENUES (EXPENDITURES)</b>	-	-	-	-	60,000
<b>BEGINNING BALANCE</b>	-	-	-	-	-
<b>ENDING BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>



## SPECIAL REVENUE FUNDS | 2012

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Special Revenue Funds are created to account for the proceeds from specific revenue sources that are restricted to expenditures for specific purposes. The City has nine active Special Revenue Funds in 2012:

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

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

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

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

**THE METRO GRANT FUND** - The Metropolitan Transit Authority of Harris County (METRO) has provided West University Place a multiyear transportation grant, which is accounted for in the METRO Grant Fund. The last funding period of this grant is October 1, 2013 – September 30, 2014, with the final payment in October 2013.

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

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

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

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

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# SPECIAL REVENUE FUNDS | 2012

## PARKS FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
EARNINGS ON INVESTMENTS	\$ 127	\$ 26	\$ 5,000	\$ 30	\$ -
DONATIONS	6,369	15,222	-	3,000	-
<b>TOTAL REVENUES</b>	<u>6,496</u>	<u>15,248</u>	<u>5,000</u>	<u>3,030</u>	<u>-</u>
<b>EXPENDITURES:</b>					
OPERATING SUPPLIES	-	9,995	-	3,500	5,000
INSTRUCTOR FEES	-	3,500	-	-	-
OTHER EQUIPMENT	11,632	-	14,455	-	-
<b>TOTAL EXPENDITURES</b>	<u>11,632</u>	<u>13,495</u>	<u>14,455</u>	<u>3,500</u>	<u>5,000</u>
<b>NET REVENUES (EXPENDITURES)</b>	(5,136)	1,754	(9,455)	(470)	(5,000)
<b>BEGINNING BALANCE</b>	17,269	12,133	9,455	13,893	13,423
<b>ENDING BALANCE</b>	<u>12,133</u>	<u>13,887</u>	<u>-</u>	<u>13,423</u>	<u>8,423</u>

## COURT TECHNOLOGY FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
MUNICIPAL COURT FINES	\$ 5,498	\$ 10,104	\$ 7,500	\$ 8,000	\$ 14,000
EARNINGS ON INVESTMENTS	47	8	-	21	-
<b>TOTAL REVENUES</b>	<u>5,545</u>	<u>10,112</u>	<u>7,500</u>	<u>8,021</u>	<u>14,000</u>
<b>EXPENDITURES:</b>					
FURNITURE & EQUIP <\$5000	4,965	-	6,465	1,000	15,000
<b>TOTAL EXPENDITURES</b>	<u>4,965</u>	<u>-</u>	<u>6,465</u>	<u>1,000</u>	<u>15,000</u>
<b>NET REVENUES (EXPENDITURES)</b>	580	10,112	1,035	7,021	(1,000)
<b>BEGINNING BALANCE</b>	1,163	1,743	6,533	11,855	18,876
<b>ENDING BALANCE</b>	<u>\$ 1,743</u>	<u>\$ 11,855</u>	<u>\$ 7,568</u>	<u>\$ 18,876</u>	<u>\$ 17,876</u>

# SPECIAL REVENUE FUNDS | 2012

## TREE REPLACEMENT FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
OTHER FEES AND PERMITS	\$ 20,965	\$ 48,248	\$ 10,000	\$ 8,000	\$ 8,000
EARNINGS ON INVESTMENTS	658	261	100	100	-
<b>TOTAL REVENUES</b>	<u>21,623</u>	<u>48,508</u>	<u>10,100</u>	<u>8,100</u>	<u>8,000</u>
<b>EXPENDITURES:</b>					
TRANSFER TO REC. FACILITIES					
CONSTRUCTION FUND		14,000	-	-	-
OTHER CONSTRUCTION COSTS		-	-	28,200	40,000
OTHER CONSTRUCTION COSTS	31,595	23,152	40,000	-	-
<b>TOTAL EXPENDITURES</b>	<u>31,595</u>	<u>37,152</u>	<u>40,000</u>	<u>28,200</u>	<u>40,000</u>
<b>NET REVENUES (EXPENDITURES)</b>	(9,972)	11,356	(29,900)	(20,100)	(32,000)
<b>BEGINNING BALANCE</b>	67,577	57,605	42,830	68,961	48,861
<b>ENDING BALANCE</b>	<u>\$ 57,605</u>	<u>\$ 68,961</u>	<u>\$ 12,930</u>	<u>\$ 48,861</u>	<u>\$ 16,861</u>

## COURT SECURITY FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
MUNICIPAL COURT FINES	\$ 5,025	\$ 7,522	\$ 5,000	\$ 6,000	\$ 5,000
EARNINGS ON INVESTMENTS	-	68	-	30	-
<b>TOTAL REVENUES</b>	<u>5,025</u>	<u>7,590</u>	<u>5,000</u>	<u>6,030</u>	<u>5,000</u>
<b>EXPENDITURES:</b>					
FURNITURE & EQUIP <\$5000	-	1,287	10,000	5,000	15,000
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>1,287</u>	<u>10,000</u>	<u>5,000</u>	<u>15,000</u>
<b>NET REVENUES (EXPENDITURES)</b>	5,025	6,303	(5,000)	1,030	(10,000)
<b>BEGINNING BALANCE</b>	7,832	12,857	14,917	19,161	20,191
<b>ENDING BALANCE</b>	<u>\$ 12,857</u>	<u>\$ 19,161</u>	<u>\$ 9,917</u>	<u>\$ 20,191</u>	<u>\$ 10,191</u>

# SPECIAL REVENUE FUNDS | 2012

## METRO GRANT FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
METRO	\$ 259,000	\$ 259,000	\$ 259,000	\$ 259,000	\$ 259,000
EARNINGS ON INVESTMENTS	129	197	-	-	-
<b>TOTAL REVENUES</b>	<b>259,129</b>	<b>259,197</b>	<b>259,000</b>	<b>259,000</b>	<b>259,000</b>
<b>EXPENDITURES:</b>					
CONTINGENCY	259,000	-	266,164	-	380,500
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	-	-	-	403,700	-
<b>TOTAL EXPENDITURES</b>	<b>259,000</b>	<b>-</b>	<b>266,164</b>	<b>403,700</b>	<b>380,500</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>129</b>	<b>259,197</b>	<b>(7,164)</b>	<b>(144,700)</b>	<b>(121,500)</b>
<b>BEGINNING BALANCE</b>	<b>6,880</b>	<b>7,009</b>	<b>7,164</b>	<b>266,206</b>	<b>121,506</b>
<b>ENDING BALANCE</b>	<b>\$ 7,009</b>	<b>\$ 266,206</b>	<b>\$ -</b>	<b>\$ 121,506</b>	<b>\$ 6</b>

## POLICE FORFEITED PROPERTY

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
FORFEITED PROPERTY	\$ 1,454	\$ -	\$ -	\$ 3,900	\$ -
EARNINGS ON INVESTMENTS	-	-	-	20	-
<b>TOTAL REVENUES</b>	<b>1,454</b>	<b>-</b>	<b>-</b>	<b>3,920</b>	<b>-</b>
<b>EXPENDITURES:</b>					
OPERATING SUPPLIES	90,135	-	-	1,600	13,668
CONSULTANTS	-	-	-	1,800	2,000
<b>TOTAL EXPENDITURES</b>	<b>90,135</b>	<b>-</b>	<b>-</b>	<b>3,400</b>	<b>15,668</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>(88,681)</b>	<b>-</b>	<b>-</b>	<b>520</b>	<b>(15,668)</b>
<b>BEGINNING BALANCE</b>	<b>103,829</b>	<b>15,148</b>	<b>-</b>	<b>15,148</b>	<b>15,668</b>
<b>ENDING BALANCE</b>	<b>\$ 15,148</b>	<b>\$ 15,148</b>	<b>\$ -</b>	<b>\$ 15,668</b>	<b>\$ -</b>

# SPECIAL REVENUE FUNDS | 2012

## POLICE TRAINING FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
STATE GRANT	\$ -	\$ -	\$ -	\$ 4,800	\$ 1,500
EARNINGS ON INVESTMENTS	-	-	-	11	-
CLASS FEES	2,722	480	-	-	-
<b>TOTAL REVENUES</b>	2,722	480	-	4,811	1,500
<b>EXPENDITURES:</b>					
TRAINING SUPPLIES	402	-	6,598	600	14,736
TRAVEL & TRAINING	-	4,436	-	-	-
<b>TOTAL EXPENDITURES</b>	402	4,436	6,598	600	14,736
<b>NET REVENUES (EXPENDITURES)</b>	2,320	(3,956)	(6,598)	4,211	(13,236)
<b>BEGINNING BALANCE</b>	10,661	12,981	6,598	9,025	13,236
<b>ENDING BALANCE</b>	\$ 12,981	\$ 9,025	\$ -	\$ 13,236	\$ -

## FIRE TRAINING

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
FEDERAL GRANT	\$ 791	\$ 1,886	\$ 1,886	\$ 700	\$ 350
STATE GRANT	-	-	-	500	500
SETRAC	-	-	-	4,200	4,000
EARNINGS ON INVESTMENTS	-	15	-	6	-
DONATIONS	-	-	-	71,664	-
MISCELLANEOUS	-	-	-	7,000	-
<b>TOTAL REVENUES</b>	791	1,901	1,886	84,070	4,850
<b>EXPENDITURES:</b>					
OPERATING SUPPLIES	-	-	5,553	-	-
TRAVEL & TRAINING	-	3,627	2,680	2,400	-
FURNITURE & EQUIP <\$5000	-	-	-	6,100	15,469
TECHNOLOGY PROJECTS	-	-	-	71,664	-
<b>TOTAL EXPENDITURES</b>	-	3,627	8,233	80,164	15,469
<b>NET REVENUES (EXPENDITURES)</b>	791	(1,726)	(6,347)	3,906	(10,619)
<b>BEGINNING BALANCE</b>	7,648	8,439	7,879	6,713	10,619
<b>ENDING BALANCE</b>	\$ 8,439	\$ 6,713	\$ 1,532	\$ 10,619	\$ -

# SPECIAL REVENUE FUNDS | 2012

## GOOD NEIGHBOR FUND

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
EARNINGS ON INVESTMENTS	\$ -	\$ 5	\$ -	\$ 4	\$ -
DONATIONS	-	420	-	-	-
<b>TOTAL REVENUES</b>	-	425	-	4	-
<b>EXPENDITURES:</b>					
COMMUNITY RELATIONS	-	-	-	-	-
BOARDS AND COMMITTEES	-	30	-	-	-
UNALLOCATED CREDIT CARD CHARGES	-	-	-	-	-
TRANSFER TO GENERAL FUND	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	30	-	-	-
<b>NET REVENUES (EXPENDITURES)</b>	-	395	-	4	-
<b>BEGINNING BALANCE</b>	2,366	2,366	2,341	2,761	2,765
<b>ENDING BALANCE</b>	\$ 2,366	\$ 2,761	\$ 2,341	\$ 2,765	\$ 2,765



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 \$25,000), relatively long operational life of each asset and their impact on a department's operating budget. These funds are usually created to account for a single project or a related group of projects and are closed when the projects are completed. West University Place has six 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 of surplus General Fund balances and contributions.

### **TRANSPORTATION IMPROVEMENT FUND**

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

### **CAPITAL RESERVE FUND**

The Capital Reserve Fund accounts for funds set aside by the City Council to help finance future capital projects. The City targets excess reserves in its General Fund and transfers any surplus to the Capital Reserve Fund.

### **RECREATION FACILITIES CONSTRUCTION FUND**

The Recreation Facilities Construction Fund accounts for the bonds and additional funds designated to reconstruct and remodel three Parks & Recreation facilities.

### **CITY HALL/PUBLIC SAFETY EXPANSION FUND**

The City Hall/Public Safety Expansion Fund accounts for the certificates of obligation designated to expand and remodel the public safety facilities and certain parts of City Hall.

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

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



# CAPITAL PROJECT FUNDS | 2012

## CAPITAL PROJECT FUND

### *2011 Financial Activity*

The Capital Project Fund funded several miscellaneous capital (one-time) purchases in 2011. All funds are expected to be spent. Due to a 2009 journal entry error discovered during the 2010 audit and a resulting fund balance restatement, a funding infusion was necessary. The infusion came from the Water & Sewer Capital Reserve Fund. Justification for this association (enterprise to general fund expenditures) is the Water & Sewer vehicle maintenance expenditures, prior to 2011, which were funded in the General Fund.

### *2012 Appropriations*

No significant appropriations are planned for 2012.

<b>CAPITAL PROJECT FUND</b>					
<b>STATEMENT OF REVENUES AND EXPENDITURES</b>					
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2011</b>	<b>2012</b>
<b>REVENUES:</b>					
EARNINGS ON INVESTMENTS	\$ 39,353	\$ 7,461	\$ -	\$ 113	\$ -
TRANSFER FROM CAPITAL RESERVE FUND	475,000	-	-	-	-
TRANSFER FROM WATER & SEWER CAPITAL PROJECTS FUND	-	-	-	300,000	-
TRANSFER FROM WATER & SEWER FUND	100,000	-	-	-	-
CERTIFICATES OF OBLIGATION PROCEEDS	1,295,000	-	-	-	-
PREMIUM ON BONDS	12,431	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,921,784</b>	<b>7,461</b>	<b>-</b>	<b>300,113</b>	<b>-</b>
<b>EXPENDITURES</b>					
ISSUANCE COSTS	\$ 54,876	-	-	-	-
OTHER EQUIPMENT	544,770	-	-	153,270	-
PROFESSIONAL SERVICES	104,391	-	-	-	-
CONSTRUCTION COSTS	18,261	-	164,952	-	-
OTHER CONSTRUCTION COSTS	(419,445)	-	-	15,561	-
UNFORESEEN EXPENDITURES	-	-	5,000	-	6,043
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	800,000	-	-	-	-
TRANSFER TO 2010 CERTIFICATES OF OBLIGATION FUND	-	-	100,948	102,069	-
<b>TOTAL EXPENDITURES</b>	<b>1,102,853</b>	<b>-</b>	<b>270,900</b>	<b>270,900</b>	<b>6,043</b>
<b>BEGINNING BALANCE</b>	<b>(430,117)</b>	<b>(30,631)</b>	<b>355,314</b>	<b>(23,170)</b>	<b>6,043</b>
<b>ENDING BALANCE</b>	<b>\$ 388,813</b>	<b>\$ (23,170)</b>	<b>\$ 84,414</b>	<b>\$ 6,043</b>	<b>-</b>

### **TRANSPORTATION IMPROVEMENT FUND**

During 2006, preliminary engineering for transportation improvements, which included re-constructing the Bellaire Boulevard Bridge over Poor Farm Ditch, was initiated. In 2007, Council approved transferring \$1,850,000 from the General Fund and authorized reimbursement of that amount from the proceeds of a future Bond issue.

The funding of a METRO grant in the amount of \$4,333,000 was completed in 2008 and Harris County approved a grant of \$1,450,000 allowing the \$1,850,000 advanced from the General Fund to be transferred to the Capital Reserve Fund.

The reconstruction project was substantially complete in 2009; however, the City will likely be required to fund drainage retention on Bray's Bayou before the Harris County Drainage District will allow the increased outflow from Poor Farm Ditch. No appropriation of funds for this requirement has yet been included.

# CAPITAL PROJECT FUNDS | 2012

## TRANSPORTATION IMPROVEMENT FUND (DRAINAGE FUND) STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	YTD 2011	Estimated 2011	Budget 2012
<b>REVENUES</b>						
METRO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HARRIS COUNTY	-	-	-	-	-	-
EARNINGS ON INVESTMENTS	-	-	-	706	600	-
TRANSFER FROM METRO GRANT FUND	-	-	-	403,700	403,700	-
TRANSFER FROM CAPITAL PROJECT FUND	800,000	-	-	-	-	-
CERTIFICATES OF OBLIGATION PROCEEDS	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	800,000	-	-	404,406	404,300	-
<b>EXPENDITURES</b>						
PROFESSIONAL SERVICES	54,354	879	-	-	-	-
CONSTRUCTION COSTS	2,861,040	52,904	-	-	-	328,990
OTHER CONSTRUCTION COSTS	-	-	37,500	403,700	436,200	-
TRANSFER TO STREETLIGHT PROJECT FUND	-	-	-	5,000	5,000	-
TRANSFER TO CAPITAL RESERVE FUND	1,500	-	-	-	-	-
TRANSFER TO EMERGENCY DRAINAGE REPAIR FUND	14,373	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	2,931,268	53,783	37,500	408,700	441,200	328,990
<b>BEGINNING BALANCE</b>	\$ 2,550,941	\$ 419,673	\$ 358,903	\$ 365,890	\$ 365,890	\$ 328,990
<b>ENDING BALANCE</b>	\$ 419,673	\$ 365,890	\$ 321,403	\$ 361,597	\$ 328,990	\$ 0

# CAPITAL PROJECT FUNDS | 2012

## CAPITAL RESERVE FUND

In 2011, \$64,600 was transferred from the General Fund and \$200,000 is expected to be transferred from the General Fund in 2012. These transfers are projections of excess General Fund Reserves for the fiscal year.

Expenditures for 2012 are not yet specific, but are appropriated as projects are approved. At the direction of Council, funding has been allocated for a zoning study to be conducting starting in 2012.

### CAPITAL RESERVE FUND STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES</b>					
EARNINGS ON INVESTMENTS	\$ -	\$ 2,343	\$ -	\$ 100	\$ -
TRANSFER FROM GENERAL FUND	511,240	60,000	64,600	64,600	200,000
TRANSFER FROM TRANSPORTATION IMPROVEMENT FUND	1,500	-	-	-	-
TRANSFER FROM INFRASTRUCTURE FUND	-	-	-	-	-
TRANSFER FROM FUND 330	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>512,740</b>	<b>62,343</b>	<b>64,600</b>	<b>64,700</b>	<b>200,000</b>
<b>EXPENDITURES</b>					
CONSTRUCTION COSTS	8,805	53,015	-	-	-
UNFORESEEN EXPENDITURES		-	102,151	-	288,919
TRANSFER TO CAPITAL PROJECTS FUND	475,000	-	-	-	-
TRANSFER TO STREETLIGHT PROJECT FUND	250,000	-	-	1,655	-
TRANSFER TO REC. FACILITIES CONSTRUCTION FUND		-	-	38,241	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	50,000	300,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>783,805</b>	<b>353,015</b>	<b>102,151</b>	<b>39,896</b>	<b>288,919</b>
<b>BEGINNING BALANCE</b>	<b>\$ 625,851</b>	<b>\$ 354,786</b>	<b>\$ 37,551</b>	<b>\$ 64,115</b>	<b>\$ 88,919</b>
<b>ENDING BALANCE</b>	<b>\$ 354,786</b>	<b>\$ 64,115</b>	<b>\$ -</b>	<b>\$ 88,919</b>	<b>\$ -</b>

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**RECREATION FACILITIES CONSTRUCTION FUND**

In 2008, the voters of West U approved a \$13.8 million bond program for the purpose of reconstructing the West U Recreation Center, the Colonial Park Facility and the Community Center. In addition to the \$13.8 million debt financing, funding in the amount of \$1,060,244 has been dedicated from the Friends of West U Parks and \$389,141 was allocated from the Hurricane Ike insurance proceeds related to those buildings.

The Recreation Center and Colonial Park Pool renovations were completed in 2010. The final piece of the funding, the Community Center renovations, was completed in late spring/early fall 2011.

# CAPITAL PROJECT FUNDS | 2012

## RECREATION FACILITIES CONSTRUCTION FUND STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
FRIENDS OF WEST U PARKS	\$ 1,054,744	\$ 100,005	\$ -	\$ -	\$ -
SALE OF CITY PROPERTY		31,332	-	-	-
EARNINGS ON INVESTMENTS	-	3,344	-	145	-
DONATIONS	-	11,470	-	-	-
MISCELLANEOUS	154,248	-	-	36,746	-
TRANSFER FROM RECREATION CENTER FUND	-	7,231	-	-	-
TRANSFER FROM TREE REPLACEMENT FUND		14,000	-	-	-
TRANSFER FROM EMERGENCY GRANT FUND		264,471	-	-	-
TRANSFER FROM CAPITAL RESERVE FUND	-	-	-	38,241	-
TRANSFER FROM 2010A CERT OF OBLIGATIONS FUND	-	705,000	-	18,973	-
GENERAL OBLIGATION BOND PROCEEDS	\$ 8,800,000	5,000,000	-	-	-
PREMIUM ON BONDS	188,764	103,704	-	-	-
IN-KIND PROPERTY EXCHANGE	419,101	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 10,616,856</b>	<b>\$ 6,240,557</b>	<b>\$ -</b>	<b>\$ 94,106</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
ISSUANCE COSTS	171,761	100,568	-	-	-
FURNITURE & FIXTURES	-	460,691	-	72,528	-
PROFESSIONAL SERVICES	957,196	135,155	-	3,814	-
CONSTRUCTION COSTS	8,098,590	5,222,274	-	248,849	-
OTHER CONSTRUCTION COSTS	1,155,820	301,738	-	22,535	-
<b>TOTAL EXPENDITURES</b>	<b>10,383,367</b>	<b>6,220,426</b>	<b>-</b>	<b>347,726</b>	<b>-</b>
<b>BEGINNING BALANCE</b>	<b>-</b>	<b>233,489</b>	<b>-</b>	<b>253,620</b>	<b>-</b>
<b>ENDING BALANCE</b>	<b>\$ 233,489</b>	<b>\$ 253,620</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CAPITAL PROJECT FUNDS | 2012

## CITY HALL/PUBLIC SAFETY EXPANSION FUND

In 2010, the council approved a \$6.9 million Certificate of Obligation debt issuance for the purpose of constructing an expansion of the current City Hall for public safety improvements and enhancements. The project has been completed in 2011.

PUBLIC SAFETY/CITY HALL EXPANSION FUND					
STATEMENT OF REVENUES AND EXPENDITURES					
	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
EARNINGS ON INVESTMENTS	-	16,269	3,000	3,000	-
DONATIONS	-	1,000	-	-	-
TRANSFER FROM CAPITAL PROJECT FUND	-	-	-	102,069	-
TRANSFER FROM 2010A CERT OF OBLIGATIONS FUND	-	-	880,000	880,000	-
TRANSFER FROM WATER & SEWER FUND	-	24,162	-	9,840	-
GENERAL OBLIGATION BOND PROCEEDS	-	6,900,000	-	-	-
PREMIUM ON BONDS	-	125,152	-	-	-
<b>TOTAL REVENUES</b>	\$ -	\$ 7,066,583	\$ 883,000	\$ 994,909	\$ -
<b>EXPENDITURES</b>					
ISSUANCE COSTS	-	107,698	-	-	-
FURNITURE & FIXTURES	-	58,193	250,000	157,485	-
PROFESSIONAL SERVICES	-	314,115	-	80,361	-
CONSTRUCTION COSTS	-	3,961,432	3,712,175	2,274,804	-
OTHER CONSTRUCTION COSTS	-	69,879	91,849	1,037,525	-
<b>TOTAL EXPENDITURES</b>	-	4,511,317	4,054,024	3,550,175	-
<b>BEGINNING BALANCE</b>	-	-	3,171,024	2,555,266	-
<b>ENDING BALANCE</b>	\$ -	\$ 2,555,266	\$ -	\$ -	\$ -

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**WATER AND SEWER CAPITAL RESERVE FUND**

The Water and Sewer Capital Reserve Fund accounts for funds set aside from the excess reserves in the Water and Sewer Fund. These funds are to be used for Capital Projects related to the City’s Water and Sewer Utility and allow the City to complete large capital projects on a pay-as-you-go basis. The 2011 anticipated ending fund balance is \$58,558, with 2012 adding \$700,000 from the Water and Sewer Fund for such projects.

The projects in the 2011 budget have been started and are planned for completion in late 2011 or early 2012. These projects include the generator replacement (\$540,000) belt press filter replacement (\$350,000), and disinfection equipment replacement (\$112,000). The belt press and generator replacements were originally planned in 2010, but have been moved to 2011. We anticipate a \$230,000 reimbursement for the generator replacement from a Community Development Block Grant administered by the Texas Department of Rural Affairs.

A water meter audit was programmed into the 2011 budget but has been delayed. In an effort to enhance the quality of meter reading services, the Finance Department has published a Request for Proposals for water meter reading services with responses due back on September 29, 2011.

The 2012 budget includes appropriations for lift station renovations (\$18,000) and water well rehabilitation (\$250,000), totaling \$268,000.

Capital expenditures totaling \$3,028,400 are planned over the next five years. These include the following:

	<b>Fiscal Year</b>	<b><u>Amount</u></b>
Belt Press Filter Replacement	2013	\$ 415,000
Liftstation Renovations	2013	100,000
Steel Storage Tank Painting	2013	600,000
Total 2013		<u>\$ 1,115,000</u>
Liftstation Renovations	2014	100,000
Water Well Rehabilitation	2014	250,000
Contingency	2014	300,000
Total 2014		<u>\$ 650,000</u>
Liftstation Renovations	2015	100,000
Contingency	2015	151,900
Total 2015		<u>\$ 251,900</u>

# CAPITAL PROJECT FUNDS | 2012

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	<b>Fiscal Year</b>	<b><u>Amount</u></b>
Liftstation Renovations	2016	185,000
Screw Pump Renovations	2016	200,000
Contingency	2016	450,000
Total 2016		<u>\$ 230,000</u>
Screw Pump Renovations	2017	200,000
Contingency	2017	581,500
Total 2017		<u>\$ 781,500</u>

# CAPITAL PROJECT FUNDS | 2012

## WATER AND SEWER CAPITAL PROJECTS

### STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2009	Actual 2010	Budget 2011	Estimated 2011	Budget 2012
<b>REVENUES:</b>					
STATE GRANT	\$ -	\$ -	\$ 230,000	\$ -	\$ -
EARNINGS ON INVESTMENTS	2,094	1,546	500	1,500	-
TRANSFER FROM WATER & SEWER FUND	-	950,000	950,000	950,000	700,000
<b>TOTAL REVENUES</b>	2,094	951,546	1,180,500	951,500	700,000
<b>EXPENDITURES:</b>					
PROFESSIONAL SERVICES	-	-	50,000	80,100	-
CONSTRUCTION COSTS	22,547	-	-	-	-
OTHER CONSTRUCTION COSTS	-	-	114,654	-	-
TRANSFER TO CAPITAL PROJECT FUND	-	-	-	300,000	-
TRANSFER TO WATER & SEWER FUND	217,224	246,520	-	-	-
PROJECTS				-	
GENERATOR REPLACEMENT BELT PRESS FILTER REPLACEMENT	-	-	540,000	659,054	-
DISINFECTION EQUIPMENT REPLACEMENT	-	-	350,000	415,000	-
REPLACEMENT	-	-	112,000	137,000	-
WATER METER AUDIT	-	-	50,000	-	-
LIFTSTATION RENOVATIONS	-	-	-	-	18,000
WATER WELL REHABILITATION	-	-	-	-	250,000
STEEL STORAGE TANK PAINTING	-	-	-	-	-
SCREW PUMP RENOVATIONS	-	-	-	-	-
TO BE IDENTIFIED	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	239,771	246,520	1,216,654	1,591,154	268,000
<b>NET REVENUES (EXPENDITURES)</b>	(237,677)	705,026	(36,154)	(639,654)	432,000
<b>BEGINNING BALANCE</b>	230,863	(6,815)	444,085	698,212	58,558
<b>ENDING BALANCE</b>	\$ (6,815)	\$ 698,212	\$ 407,931	\$ 58,558	\$ 490,558

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City of West University Place  
Harris County, Texas

**Ordinance No. 1950**

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012 AND ENDING DECEMBER 31, 2012; APPROPRIATING FUNDS FOR SUCH BUDGET AND CONTAINING FINDING AND PROVISIONS RELATING TO THE SUBJECT; AND DECLARING AN EMERGENCY**

**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, 2012 and ending December 31, 2012; 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, 2012 and ending December 31, 2012, as finally submitted to the City Council by the City Manager of said City (a copy of which is on file in the City Secretary's office and on the City's website) be, and the same is in all things, adopted and approved as the budget estimate of all the current expenses as well as the fixed charges against said City for the fiscal year beginning January 1, 2012, and ending December 31, 2012.

Section 3. That the sum of FOURTEEN MILLION NINE HUNDRED NINETY-EIGHT THOUSAND EIGHT HUNDRED EIGHT AND NO/100 DOLLARS (\$14,998,808) is hereby appropriated out of the General Fund for the payment of operating expenses and capital outlay of the City Government.

Section 4. That the sum of EIGHT MILLION TWO HUNDRED NINETY-TWO THOUSAND ONE HUNDRED AND NO/100 DOLLARS (\$8,292,100) is hereby appropriated out of the General Fund Debt Service for the purpose of paying the accruing interest and redeeming the Serial Bonds as they mature on the General Fund Debt Service Bonds.

Section 5. That the sum of SEVEN MILLION FIVE HUNDRED SEVENTY-EIGHT THOUSAND THIRTY-FOUR AND NO/100 DOLLARS (\$7,578,034) is hereby appropriated out of the Water and Sanitary Sewer System for the payment of operating expenses and capital outlay and for the purpose of paying the accruing interest and redeeming the Serial Bonds as they mature on the Water and Sanitary Sewer Fund Debt Service Bonds.

Section 6. That the sum of ONE MILLION SEVEN HUNDRED EIGHTY-FOUR THOUSAND FOUR HUNDRED SEVENTY-TWO AND NO/100 DOLLARS (\$1,784,472) is hereby appropriated out of the Solid Waste Fund for the payment of operating expenses and capital outlay of the municipally owned Solid Waste Collection System.

Section 7. That the sum of TWO MILLION THREE HUNDRED SIXTY-SEVEN THOUSAND NINE HUNDRED AND NO/100 DOLLARS (\$2,267,900) is hereby appropriated out of the Employee Benefit Fund for the payment of operating

expenses for the health benefits of the employees.

Section 8. That the sum of ONE HUNDRED FIFTY-THREE THOUSAND FIVE HUNDRED AND NO/100 DOLLARS (\$153,500 is hereby appropriated out of the Vehicle Replacement Fund for the capital outlay for Vehicle Replacement Activities.

Section 9. That the sum of ONE MILLION TWO HUNDRED SIXTY-TWO THOUSAND SEVEN HUNDRED AND NO/100 DOLLARS (\$1,262,700) is hereby appropriated out of the Technology Management Fund for operating expenses and capital outlay for Technology Fund Activities.

Section 10. 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 11. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

Section 12. 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 13. 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 14. After adoption of the Budget, the City Manager shall provide for the filing of a true copy of the Budget (and each amendment) in the office of the County Clerk of Harris County, Texas.

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

Section 16. The public importance of this measure and the requirements of the law create an emergency and an urgent public necessity requiring that this Ordinance be passed and take effect as an emergency measure, and a state of emergency is hereby declared, and this Ordinance is accordingly passed as an emergency measure and shall take effect immediately upon adoption and signature.

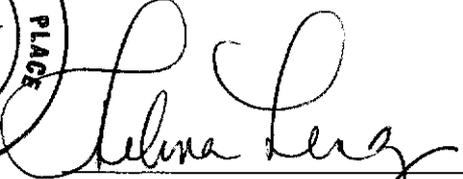
**PASSED, APPROVED, ADOPTED AND SIGNED ON**, this 24<sup>th</sup> day of October, 2011.

**SIGNED:**

  
\_\_\_\_\_  
Bob Fry, Mayor



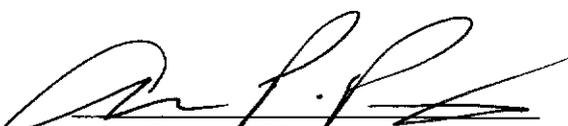
**ATTEST:**

  
\_\_\_\_\_  
Thelma Lenz, City Secretary

**RECOMMENDED:**

  
\_\_\_\_\_  
Michael Ross, City Manager

**REVIEWED:**

  
\_\_\_\_\_  
Alan Petrov, City Attorney

City of West University Place  
Harris County, Texas

**Ordinance No. 1951**

**AN ORDINANCE LEVYING AND ASSESSING AD VALOREM TAXES FOR TAX YEAR 2011;  
CONFIRMING AND GRANTING EXEMPTIONS; CONTAINING FINDINGS AND PROVISIONS  
RELATING TO THE SUBJECT; AND DECLARING AN EMERGENCY**

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

**WHEREAS**, although the ordinances authorizing such bonds contain general levies of taxes, it is necessary for the City Council to fix a specific rate of tax for tax year 2011, based on the City's appraisal rolls for tax year 2011 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

**WHEREAS**, the 2011 tax rate must not only provide funds sufficient for debt service on the City's bonds, but must also provide for maintenance and operation of the City;

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

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

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

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

Section 2. The City Council hereby levies, assesses and adopts the following tax rate per \$100 valuation for tax year 2011, such tax being levied and assessed upon all property subject to taxation by the City:

\$0.18475 For the purposes of maintenance and operations

\$0.18936 For the purposes of debt service

\$0.37411 Total tax rate.

Section 3. Such tax is hereby levied and assessed in accordance with the terms and provisions of Article VIII of the City Charter and the Constitution and laws of the State of Texas, and such levy and assessment are made to provide funds for the 2012 budget of the City for the purposes indicated, including maintenance, operations and debt service for that budget period. However, this section does not prohibit the use of tax proceeds for other lawful purposes.

Section 4. The Assessor is hereby directed to assess and collect taxes on all property subject to taxation by the City on the basis of 100% of the assessed valuation thereof at the rate set by this ordinance. The taxes levied hereby shall be delinquent after January 31, 2012.

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

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

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

(B) The statutory exemption for each disabled veteran.

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

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

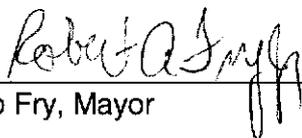
Section 9. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local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

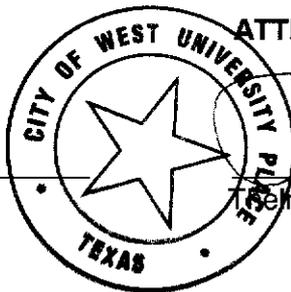
Section 10. The public importance of this measure and the requirements of the law create

an emergency and an urgent public necessity requiring that this Ordinance be passed and take effect as an emergency measure, and a state of emergency is hereby declared, and this Ordinance is accordingly passed as an emergency measure and shall take effect immediately upon adoption and signature.

**PASSED, APPROVED, ADOPTED AND SIGNED on first and final reading,** this 24<sup>th</sup> day of October, 2011.

**SIGNED:**

  
\_\_\_\_\_  
Bob Fry, Mayor



**ATTEST:**

  
\_\_\_\_\_  
Selma A. Lenz, City Secretary

**RECOMMENDED:**

  
\_\_\_\_\_  
Michael Ross, City Manager

**REVIEWED:**

  
\_\_\_\_\_  
Alan Petrov, City Attorney

