

City of West University Place

Fiscal Year 2017-2018

Budget Cover Page

October 16, 2017

This budget will raise more revenue from property taxes than last year's budget by an amount of \$685,269, which is a 3.68 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$175,621.

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

FOR: Susan Sample, Mayor Wayne Franklin, Mayor Pro Tem
Kellye Burke, Council Member Mardi Turner, Council Member

AGAINST: Bob Higley, Council Member

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2017-2018	2016-2017
Property Tax Rate:	\$0.31680/100	\$0.31680/100
Effective Tax Rate:	\$0.30849/100	\$0.31119/100
Effective Maintenance & Operations Tax Rate:	\$0.18070/100	\$0.17184/100
Rollback Tax Rate:	\$0.31981/100	\$0.31681/100
Debt Rate:	\$0.12466/100	\$0.13123/100

Total debt obligation for City of West University Place secured by property taxes:
\$51,158,082

CITY OF WEST UNIVERSITY PLACE



2018 Operating Budget

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CITY OF WEST UNIVERSITY PLACE | 2018 ANNUAL BUDGET

INTRODUCTION

This document has been prepared to help you learn and understand issues affecting the community of West University Place. The primary function of a City Budget is to provide a **financial plan** for the coming year. West University Place's Budget is no exception and as such contains financial schedules and statistics. Financial plans cannot be prepared without defining what the organization intends to accomplish and how it intends to go about reaching its goals. Therefore, the *2018 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 *2018 Annual Operating Budget* functions as a tool, formally communicating the City's financial and operating plan for the coming year.

FORMAT

The *2018 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 2018 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 2018. 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 2018. Detailed schedules compare the department's finances over several years, plus information about staffing.



The City of West University Place

A Neighborhood City

October 16, 2017

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

Dear Mayor Sample and City Council Members:

In compliance with State law, the city's charter, and good management practices, I am pleased to submit the *2018 Annual Operating Budget* for the City of West University Place. The goal of this budget is to enable city staff to continue providing the wide range and high level of services needed to sustain and enhance the quality of life and security our residents expect and enjoy with the tax rate being maintained in the coming year.

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

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 several years to improve the efficiency and effectiveness of our operations. This budget maintains service in prioritized areas, addresses major capital needs for the city and maintains reserves for future capital needs that are unknown or unable to be solidified at budget time.

This budget recommends the same tax rate from 2017 for 2018. This rate is .00831 cents higher than the effective tax rate which means the typical property owner will see a slight increase in their City portion of their property tax bill due to the increase in property values. The total increase for the typical property owner is \$1.99 per month or \$23.93 per year.

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 updates to the compensation plan as presented to council at the budget workshop held on September 30, 2017 at a special council meeting, including maintaining the salary grade structure to align the city's recruitment and retention strategy to the 75th percentile. This continues the directive of the City Council to ensure that the City's compensation system is market based, financially efficient and effective, competitive and designed to enable the city to attract and retain qualified, high performing talent for all positions.



2018 BUDGET SUMMARY

The 2018 budget anticipates approximately \$48.75 million in fund sources, approximately \$50.61 million in fund uses, which includes \$7.1 million of internal transfers. Revenue of \$19.38 million from property taxes will be \$0.700 million or 3.73 percent more than the 2017 estimates due to an increase in property tax values. Revenues from sales and franchise taxes, which are the principal components of the category “other taxes”, will experience a slight decrease in revenue as compared to the 2017 estimates due to reduction in natural gas and telephone revenues which is what their franchise fee is based on. Licenses, permits & fees and fines & forfeitures are budgeted slightly higher than the 2017 estimates and consistent with the prior year conservative budgets for these revenue sources. Although we hope to maintain the higher levels of permit activity, we conservatively plan for a return to normal. Charges for services are expected to increase due to realistic estimates in parks and recreation revenue and increases in sewer rates. Other revenues, primarily consisting of investment income, bond proceeds, recycling revenue, rental income and Southside Place expense sharing allocations, are expected to increase slightly from 2017 to 2018 due to investment rates increasing and Southside Place’s payment increasing as well.

Total 2018 projected expenditures of \$50.61 million are up compared to the 2017 budget of \$44.16 million. The total includes operating expenditures of \$28.86 million, capital outlay of \$5.8 million, debt payment of \$8.85 million and transfers out of \$7.1 million. The overall increase is primarily attributable to increase in part-time lifeguard coverage in Parks; capital funding for projects, and a slight increase in the full funding rate for TMRS contributions.

SOURCES

This budget projects income sources of \$48.75 million available to fund 2018 expenditures. The total includes \$21.63 million in property, sales and franchise taxes; \$0.526 million in licenses, permits and fees; \$0.700 million in alarm fees; \$1.4 million in recreation use fees; \$0.138 million in fines; \$9.6 million in water, sewer and solid waste service charges; \$2.23 million in employee benefit charges to other departments and \$0.352 million in charges to current and retired employees for health benefits; \$0.126 million in rents; \$0.265 million in miscellaneous revenue and \$10.33 million in transfers in. This is about \$1.11 million or 3.02 percent more than the 2017 projected budget estimate. Total General Fund revenues, projected at about \$19.12 million, are approximately 2.98 percent above the 2017 projected estimate. This is primarily a result of an increase in property tax revenue for 2018, resulting from an increase in property values for tax year 2017.

Major Four Funds	2017 Estimated	2018 Budget	Change	% Change
	(in millions)			
Property Taxes (Current and Prior Years)	\$ 18.72	\$ 19.38	\$ 0.66	3.54%
Other Taxes (Sales, Franchise, Mixed Beverage)	2.20	2.25	0.05	2.31%
Licenses, Permits & Fees	0.50	0.53	0.02	4.40%
Fines & Forfeitures	0.14	0.14	(0.01)	-3.87%
Charges for Services (primarily Water & Sewer fees)	11.49	12.07	0.58	5.07%
Other Revenues (Investment Earnings, SSP, Goode Co Rent, Sale of Recyclables)	0.64	0.67	0.03	4.73%
Transfers In (Administrative & Debt transfers into General Fund and Debt Service Fund)	2.94	2.71	(0.23)	-7.97%
Total Sources	\$ 36.63	\$ 37.74	\$ 1.11	3.02%

Property Taxes

This budget maintains the city's current ad valorem property tax rate at \$0.31680 per \$100 assessed valuation, which is 2.69 percent above the Effective Tax Rate of \$0.30849 cents.

The city's tax rate is made up of two components. One covers maintenance and operations, while the other pays debt service. The debt service tax rate of \$0.12466 per \$100 assessed valuation is \$0.00893 or 6.68 percent lower than the 2016 debt service rate of \$0.13359. Additionally, the maintenance and operations tax rate will increase \$0.00893, or 4.87 percent, to \$0.19214 per \$100 assessed valuation.

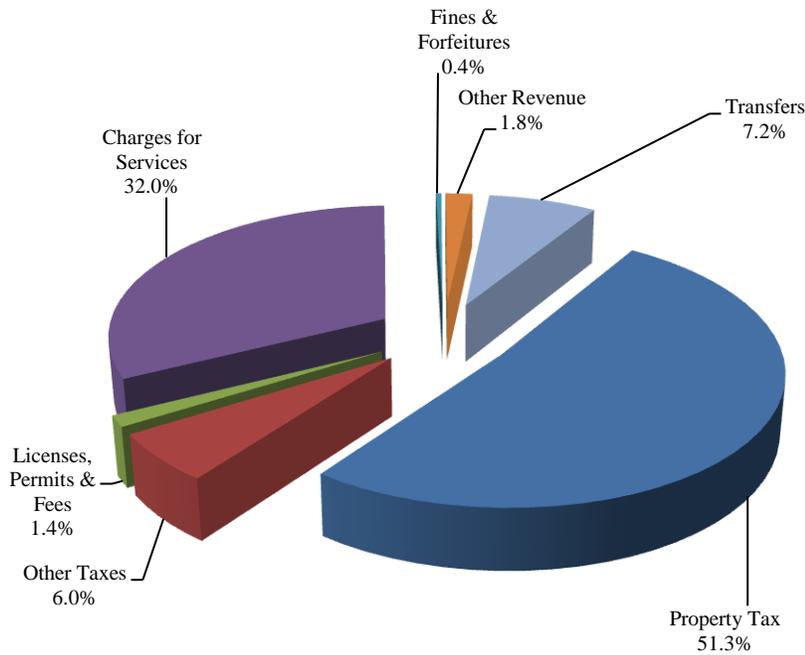
Comparison of Property Taxes: Tax Years 2017 vs. 2016

	FY 2018 / TY 2017		FY 2017 / TY 2016		Monthly Increase/ (Decrease)
	Levy Rate/ \$100	Monthly Cost / Typical Family	Levy Rate/ \$100	Monthly Cost / Typical Family	
Maintenance & Operations	\$0.19214	\$174.62	\$0.18557	\$167.49	\$7.14
Debt Service	\$0.12466	\$113.30	\$0.13123	\$118.44	(\$5.15)
Total	\$0.31680	\$287.92	\$0.31680	\$285.93	\$1.99
	FY 2018 / TY 2017		FY 2017 / TY 2016		
Average residence homestead taxable value	\$1,090,609		\$1,083,056		

Fees and Charges

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

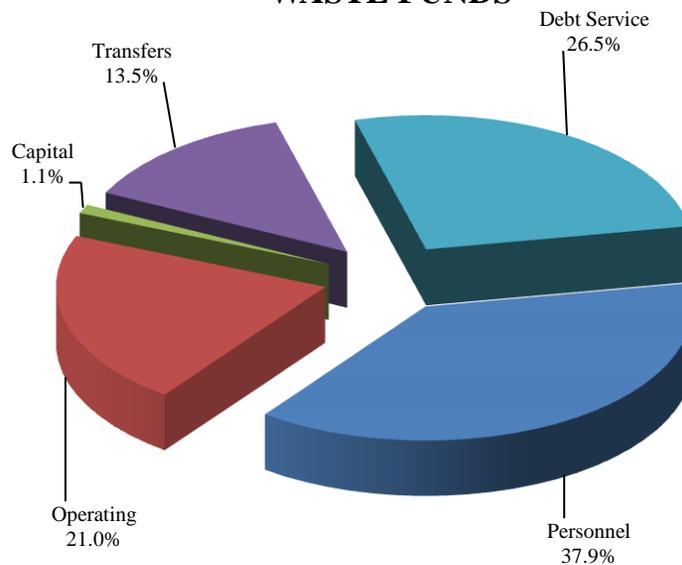
**2018 REVENUE - GENERAL, DEBT SERVICE,
WATER & SEWER AND SOLID WASTE FUNDS**



EXPENDITURES

The 2018 budget proposes total expenditures of \$37.94 million for the city’s four major funds. It devotes \$14.39 million, or 37.94 percent, to personnel; \$7.98 million, or 21.04 percent, to operating expenditures; \$407,800, or 1.07 percent, to capital purchases; \$5.106 million, or 13.46 percent, to operating and capital transfers; and \$10.05 million, or 26.49 percent, to debt service on the city’s outstanding bonds. An additional \$5.147 million is budgeted for expenditures in the Capital Improvements Funds.

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



	2017 Estimated	2018 Budget	Change	% Change
Personnel	\$ 13,271,364	\$ 14,393,900	\$ 1,122,536	8.46%
Other Operating	7,484,615	7,984,100	499,485	6.67%
Total Operating	20,755,979	22,378,000	1,622,021	7.81%
Capital Outlay	489,756	407,800	(81,956)	-16.73%
Transfers	4,826,800	5,106,300	279,500	5.79%
Debt Service	19,446,428	10,050,279	(9,396,149)	-48.32%
Total Expenditures	\$ 45,518,963	\$ 37,942,379	\$ (7,576,584)	-16.64%

Operating Budgets

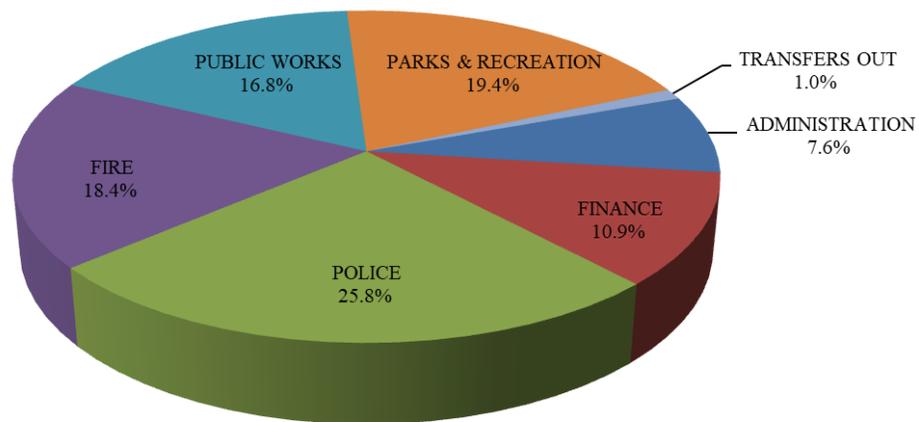
The city operating budgets consist of four funds: the general fund, the debt service fund, the water and sewer fund and the solid waste fund.

General Fund – The proposed general fund budget of \$19.42 million is about \$311,000, or 1.58%, below the 2017 budget. The decrease is primarily attributable to a reduction in the transfer out to the capital fund. Included in the 2018 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$200,000	Capital Reserve Fund	Provide cash basis funding for WURC Westside Concrete Parking Lot. (\$300,000 decrease)
\$390,300	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$59,000 decrease)
\$1,394,100	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs (\$93,000 decrease)
\$653,500	Equipment Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city (\$198,200 decrease)

The net increase in personnel is attributable to the recently completed comp and class study, up to 10%, effective on anniversary dates, to continue the city’s recruitment strategy to the 75th percentile that was originally approved in the 2016 budget.

2018 BUDGET BY DEPARTMENT



Debt Service Fund – In 2018, the city will pay \$8,850,033 of debt service and fiscal agent fees, a decrease of \$73,685 or less than 1%, from 2017. Funding debt service payments requires an ad valorem tax rate of \$.12466 per \$100 of assessed value in tax year 2017, a decrease of 6.68% or \$0.00893 per \$100, and is due to the scheduled decreases in the existing tax supported debt.

Water and Sewer Fund – This fund’s total budget of \$7.94 million is \$723,000 or 10%, higher than the 2017 budget. The system Operations and Finance - Utility Billing divisions, are appropriated at \$6,742,000, including \$1,250,000 transferred to the General Fund to reimburse for costs it incurs on behalf of the water and sewer fund. The transfer to the Water & Sewer Capital Projects Fund is reinstated for 2018 at \$900,000.

Water and sewer revenue debt service for 2018 is \$1,200,000 (principal, interest and fiscal agent fees) on outstanding bonds. The debt service payments for the refunding of bonds is included in the General Debt Service Fund; therefore, there is a transfer to the General Debt Service Fund to fund the water and sewer portion of the refunding bonds.

The City recently completed the Water & Wastewater Rate Study, which was subsequently adopted by the City Council. The Rate Study did not recommend any increases to the water rates, but it did recommend a 6.5% increase to the wastewater rates in 2017 and additional increase in 2018. These rate increases will also allow the City to allocate approximately \$900,000 per year for improvements and maintenance to the water & wastewater infrastructure. 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 good news is that we are not recommending a rate increase in the solid waste rates in 2018, while increasing curbside bulk waste collection from one to two days a week. The direct cost of collecting and disposing of solid waste is expected to be \$1.73 million, an increase of \$173,800 or 11.19%, over the prior year’s budget. The increase is primarily attributable to the increase in indirect cost allocation transfer to the general fund in 2018.

Internal Service Funds

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

Employee Benefit Fund – The employee benefit fund provides a systematic approach to accumulating the funds needed for employee benefits. Each operating fund contributes to the fund on the basis of the projected cost of the benefits. Revenue in the amount of \$2.23 million is expected from operating funds, plus \$384,800 from employee/retiree contributions and other miscellaneous earnings. Expenditures for the employee benefit fund are expected to be \$2.69 million, a \$135,100 (4.25 percent) decrease over the amount budgeted in 2017. This budget includes reductions in medical premiums, compensation study consultants (\$44,500) and known employee retirements (\$116,800).

Vehicle Replacement Fund – The Vehicle Replacement Fund (VRF) allocates charges to the major operating funds for departments based on an estimated depreciation and replacement cost of existing vehicles in those funds. The allocation is used to replace vehicles routinely used to provide city services that have reached the end of their service life. In 2018, expenditures are expected to be \$782,00 which funds the replacement of the 2008 ambulance (\$230,000), three

police patrol cars (\$147,000), purchase a new solid waste truck (\$250,000) and refurbish two 2004 solid waste trucks (\$150,000). Future years' replacements are shown in the Vehicle Replacement Fund section of this budget document.

Technology Management Fund – Since 2007, the management of the city's funding of critical technology is financed through the technology management fund. In 2018, managing, supporting and replacing computers, networks, and communication equipment are expected to cost \$1,523,193. This is approximately an \$81,413, or 5.64 percent, increase from the prior year budget, primarily attributable to the increase use of technology associated with public safety and for technology projects outside the normal course of technology business.

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

Equipment Replacement Fund –The Equipment Replacement Fund (ERF) is used to finance the purchase of equipment routinely used in providing the city's services. The ERF operates in the same manner as the Vehicle Replacement Fund (VRF) in that each city department makes contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF purchases equipment when a combination of age and repair cost indicates that the equipment has reached the end of its service life. The 2018 budget transfers \$653,500 to the ERF for the future equipment purchases. In 2018 expenditures are expected to be \$439,100 which funds the replacement of the 26-year old underground fuel storage tank (\$300,000), Colonial Park Pool lilly pad entry pads (\$22,000), Parks UV chamber (\$18,000), Diamon Brite pool finish (\$55,000) and Parks recreational equipment (\$44,100). Future years' replacements are shown in the Equipment Replacement fund section of this budget document.

Employee Staffing

This budget increases the current staffing levels from 125 to 126 full-time equivalents (FTE). The 2018 budget adds a Communications Program Manager. We constantly strive to make our services more effective and efficient, whether through using new technology, or by reclassifying or reassigning existing employees. The following chart demonstrates that we have remained relatively stable in the number of employees over the past decade. As a routine practice, we will continue to evaluate the allocation of personnel to determine and achieve the most efficient and effective use of the community's resources.

Full-Time Equivalent (FTE) Position Summary											
DEPARTMENT	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
GENERAL FUND											
Administration	4	5	5	5	5	5	5	6	6	5	6
Finance	8	7	7	6	6	6	5	5	5	5	5
Police	32	32	32	33	35	35	35	35	35	38	38
Fire	24	24	24	23	23	23	23	23	23	23	23
Public Works	19	19	21	20	20	20	19	18	18	18	18
Parks & Recreation	10	10	11	11	11	11	11	12	12	12	12
TECHNOLOGY MANAGEMENT FUND											
Administration	3	3	3	3	3	3	3	4	4	4	4
WATER & SEWER FUND											
Finance	-	-	-	2	2	2	2	2	2	2	2
Operations	12	12	12	12	12	12	12	12	11	11	11
SOLID WASTE FUND											
Operations	7	7	7	8	8	8	6	6	7	7	7
Total City FTE's	119	119	122	123	125	125	121	123	123	125	126

Wages and Benefits

This budget includes an update to the compensation plan and was presented to the city council at a special council budget workshop held September 30, 2017. The Texas Municipal Retirement System (TMRS) funding rate is budgeted at 13.76 percent for 2018, which is slightly up from 13.74 percent in 2017.

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

The 2018 budget continues this compensation plan with up to 10 percent structure and salary adjustment on each full-time employee's anniversary date.

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

Capital Projects

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

West U has three active capital project funds. The most significant of these is as follows:

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

The following are two carryover projects from 2017: Wastewater Treatment Plant Security Improvements (\$60,000) and Bissonnet Water Line Improvements (\$250,000).

The following projects are planned for 2018: Wastewater Treatment Plant Weir Replacement (\$200,000), Drinking Water Disinfection Upgrades (\$380,000), Water System Inflow & Infiltration Detection/Reduction Plan (\$50,000), and Wastewater Treatment Plant Floodwater Protection (\$125,000).

The total budget for 2017 carryover projects and new 2018 projects is \$1,065,000.

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

The following is the carryover project from 2017: replacement of the Animal Kennel (\$238,000).

The following projects are planned for 2018: Virtual Gate – Phase I (\$675,000), Public Works Maintenance Yard/Lot Replacement (\$175,000), Emergency Operations Storage Building (\$30,000) and Westside Parking Lot at Recreation Center (\$500,000).

The total budget for 2017 carryover and new 2018 projects is \$1,618,000.

Transportation Improvement Fund: The funds used for these projects are generated from reimbursement from Metro that can only be used for transportation related projects and Federal grant dollars.

The one carryover project from 2017 is the Buffalo Speedway Reconstruction (\$2,800,000)

The following projects are planned for 2018: Roadway Repairs/Overlay/Replacement (\$150,000) and Kilmarnock Retaining Wall Replacement (\$100,000).

The total budget for 2017 carryover and new 2018 projects is \$3,050,000.

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

ECONOMIC CONDITION AND OUTLOOK

West U continues to enjoy an enviably stable outlook, with property values projected to be \$6.094 billion, up approximately 71.70 percent in the last ten years. Among reasons for this strength is West U's convenient location to the Texas Medical Center, downtown Houston, the Rice Village and Rice University, as well as the Galleria area.

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

These factors, plus consistent and conservative financial management 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.

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

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

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

The city's fee schedule was reviewed as part of the 2018 Budget process. From that review, various fees were recommended for increase as well as some housekeeping of the fee schedule. Most notably will be a new fee that will allow the City to charge for services related to tree and vegetation control in the City's Right-of-Way.

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 2018 Budget meets this key standard.

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

The City's vehicle and equipment replacement funds reserves 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.

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'M. Christopher Peifer', written over a horizontal line.

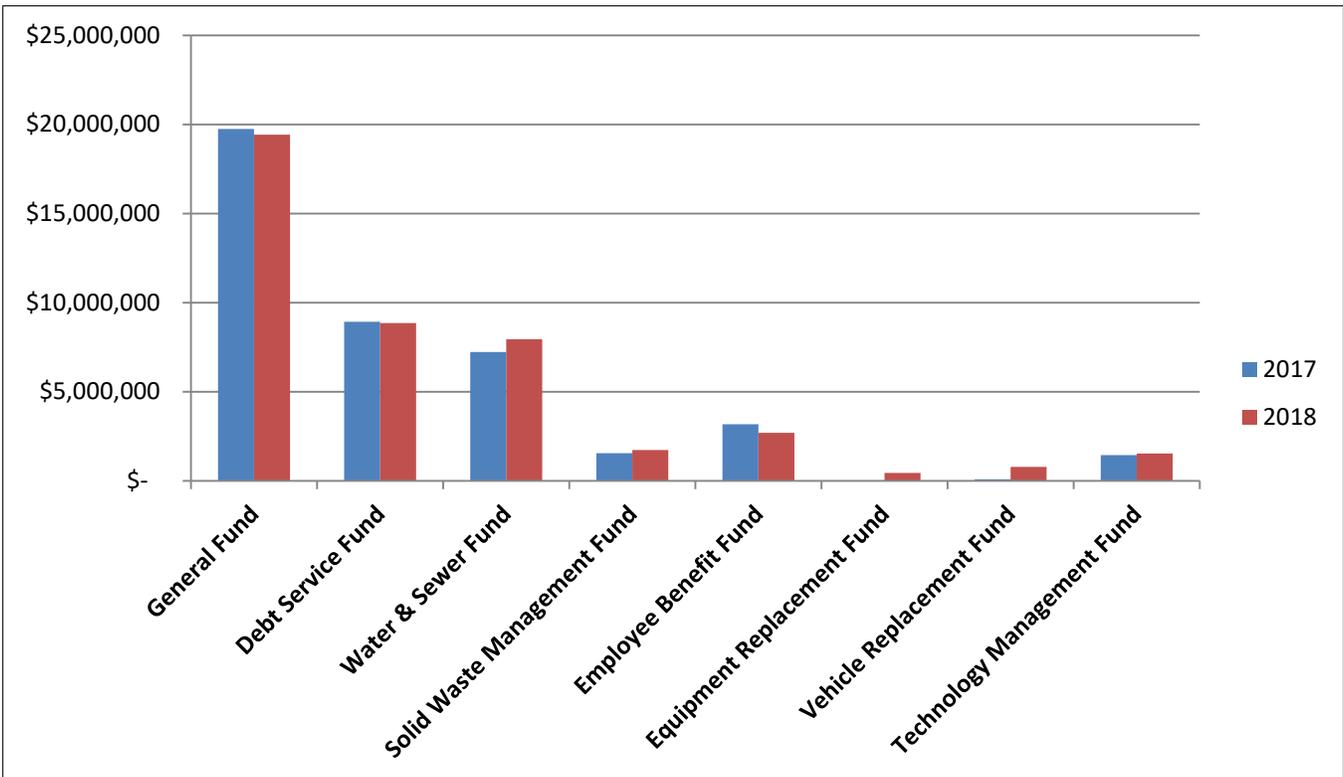
M. Christopher Peifer
City Manager

The City of West University Place, Texas



CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
Comparison of 2017 Budget to 2018 Budget

	2017	2018	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
General Fund	\$ 19,733,195	\$ 19,422,550	\$ (310,645)	-1.57%
Debt Service Fund	8,923,718	8,850,033	(73,685)	-0.83%
Total	28,656,913	28,272,583	(384,330)	-1.34%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	7,220,054	7,942,796	722,742	10.01%
Solid Waste Management Fund	1,553,200	1,727,000	173,800	11.19%
Total	8,773,254	9,669,796	896,542	10.22%
<u>Internal Service Fund Types:</u>				
Employee Benefit Fund	3,177,400	2,690,500	(486,900)	-15.32%
Equipment Replacement Fund	5,600	439,100	433,500	7741.07%
Vehicle Replacement Fund	81,000	782,000	701,000	865.43%
Technology Management Fund	1,441,780	1,523,193	81,413	5.65%
Total	4,705,780	5,434,793	729,013	15.49%
TOTAL ALL FUND TYPES	\$ 42,135,947	\$ 43,377,172	\$ 1,241,225	2.95%



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

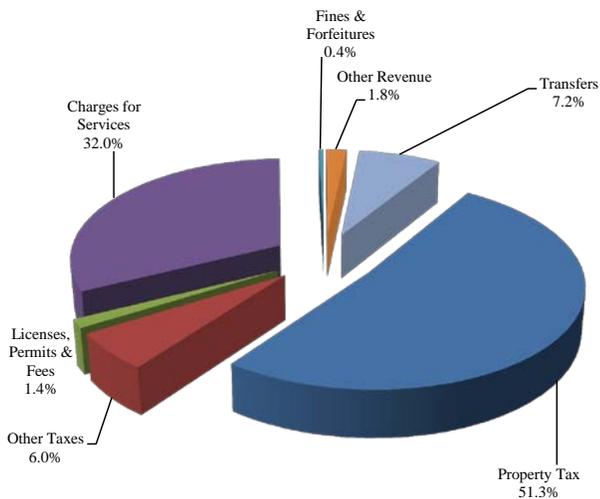
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
Revenues					
Property Tax	\$ 11,764,323	\$ 7,613,088	\$ -	\$ -	\$ 19,377,411
Other Taxes	2,248,806	-	-	-	2,248,806
Licenses, Permits & Fees	525,900	-	-	-	525,900
Charges for Services	2,464,650	-	7,850,000	1,753,000	12,067,650
Fines & Forfeitures	137,750	-	-	-	137,750
Other Revenue	471,648	36,700	161,585	4,600	674,533
Transfers	1,510,000	1,200,246	-	-	2,710,246
Total Revenues	\$ 19,123,077	\$ 8,850,034	\$ 8,011,585	\$ 1,757,600	\$ 37,742,296

Expenditures					
Personnel	\$ 12,695,700	\$ -	\$ 1,202,200	\$ 496,000	\$ 14,393,900
Operating	4,094,150	-	3,190,350	699,600	7,984,100
Capital	194,800	-	200,000	13,000	407,800
Transfers	2,437,900	-	2,150,000	518,400	5,106,300
Debt Service	-	8,850,033	1,200,246	-	10,050,279
Total Expenditures	\$ 19,422,550	\$ 8,850,033	\$ 7,942,796	\$ 1,727,000	\$ 37,942,379

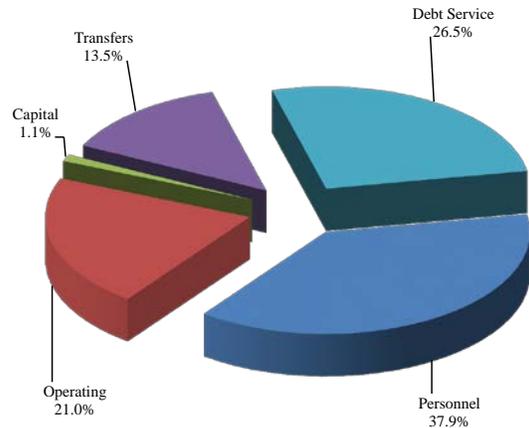
Capital Improvement Funds

Capital Project Fund	\$ 1,418,000
Transportation/Drainage Project Fund	2,974,000
Water & Sewer Capital Reserve Fund	755,000
	<u>\$ 5,147,000</u>

2018 REVENUE - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



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



**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2017 ESTIMATED AT A GLANCE**

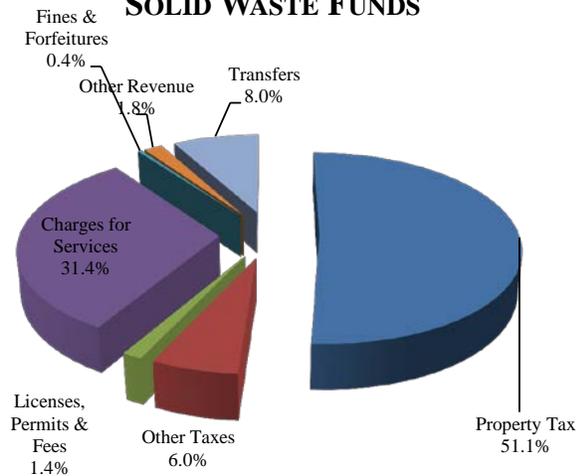
	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
Revenues					
Property Tax	\$ 10,976,827	\$ 7,738,715	\$ -	\$ -	\$ 18,715,542
Other Taxes	2,198,112	-	-	-	2,198,112
Licenses, Permits & Fees	503,750	-	-	-	503,750
Charges for Services	2,543,100	-	7,220,000	1,722,000	11,485,100
Fines & Forfeitures	143,300	-	-	-	143,300
Other Revenue	465,499	31,400	132,964	14,200	644,063
Transfers	1,751,400	1,193,554	-	-	2,944,954
Bond Proceeds	-	9,965,000	-	-	9,965,000
Total Revenues	\$ 18,581,988	\$ 18,928,669	\$ 7,352,964	\$ 1,736,200	\$ 46,599,821

Expenditures					
Personnel	\$ 11,663,264	\$ -	\$ 1,136,000	\$ 472,100	\$ 13,271,364
Operating	3,756,500	-	3,074,165	653,950	7,484,615
Capital	302,600	-	178,900	8,256	489,756
Transfers	2,984,100	-	1,545,500	297,200	4,826,800
Debt Service	-	18,252,874	1,193,554	-	19,446,428
Total Expenditures	\$ 18,706,464	\$ 18,252,874	\$ 7,128,119	\$ 1,431,506	\$ 45,518,963

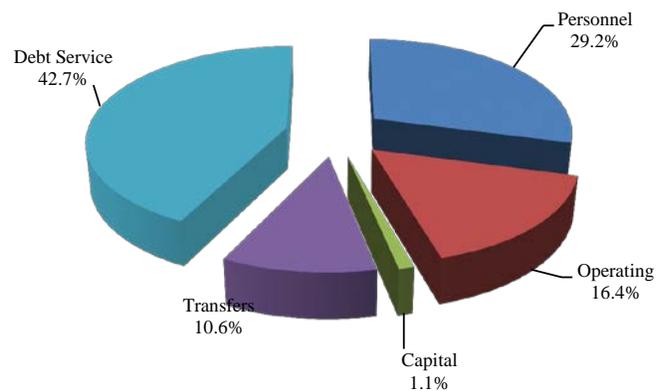
Capital Improvements

Capital Project Fund	\$ 135,500
Transportation/Drainage Project Fund	373,700
Water & Sewer Capital Reserve Fund	1,443,000
	\$ 1,952,200

2017 REVENUES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



2017 EXPENDITURES - GENERAL, DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



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

	General Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
REGULAR WAGES	\$ 7,524,800	\$ 745,200	\$ 310,100	395,700	\$ 8,975,800
PART-TIME WAGES	724,200	-	-	-	\$ 724,200
ON CALL	20,600	13,800	-	5,500	\$ 39,900
OVERTIME	545,800	80,000	25,000	8,500	\$ 659,300
LONGEVITY	56,300	8,800	3,400	1,600	\$ 70,100
TOTAL COMPENSATION	<u>\$ 8,871,700</u>	<u>\$ 847,800</u>	<u>\$ 338,500</u>	<u>\$ 411,300</u>	<u>\$ 10,469,300</u>
HEALTH & DENTAL	1,319,500	150,700	69,600	71,000	\$ 1,610,800
TMRS	1,149,600	117,700	46,700	58,000	\$ 1,372,000
FICA	657,100	62,600	25,200	29,900	\$ 774,800
WORKERS COMPENSATION	106,450	11,600	13,100	1,600	\$ 132,750
ALLOWANCES	74,600	6,200	-	9,800	\$ 90,600
RETIREE BENEFITS	180,000	-	-	-	\$ 180,000
OTHER BENEFITS	311,950	3,900	1,900	1,800	\$ 319,550
EMPLOYEE RELATIONS	24,800	1,700	1,000	-	\$ 27,500
TOTAL BENEFITS	<u>\$ 3,824,000</u>	<u>\$ 354,400</u>	<u>\$ 157,500</u>	<u>\$ 172,100</u>	<u>\$ 4,508,000</u>
TOTAL PERSONNEL COSTS	<u><u>\$ 12,695,700</u></u>	<u><u>\$ 1,202,200</u></u>	<u><u>\$ 496,000</u></u>	<u><u>\$ 583,400</u></u>	<u><u>\$ 14,977,300</u></u>

**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON - PERSONNEL COSTS
2017 ESTIMATE AT A GLANCE**

	General Fund	Water & Sewer Fund	Solid Waste Fund	Technology Management Fund	Total
REGULAR WAGES	\$ 6,989,500	\$ 689,600	\$ 293,800	\$ 339,500	8,312,400
PART-TIME WAGES	489,900	-	-	-	489,900
ON CALL	20,660	13,800	-	5,000	39,460
OVERTIME	508,040	88,700	21,900	11,500	630,140
LONGEVITY	50,100	8,700	2,800	2,000	63,600
TOTAL COMPENSATION	<u>8,058,200</u>	<u>800,800</u>	<u>318,500</u>	<u>358,000</u>	<u>9,535,500</u>
HEALTH & DENTAL	1,137,200	139,100	69,100	57,100	1,402,500
TMRS	1,036,564	108,400	43,800	49,700	1,238,464
FICA	617,900	58,700	23,900	27,600	728,100
WORKERS COMPENSATION	84,400	12,400	11,900	1,200	109,900
ALLOWANCES	71,100	6,200	-	11,100	88,400
RETIREE BENEFITS	240,400	-	-	-	240,400
OTHER BENEFITS	396,400	8,700	3,900	2,800	411,800
EMPLOYEE RELATIONS	21,100	1,700	1,000	-	23,800
TOTAL BENEFITS	<u>3,605,064</u>	<u>335,200</u>	<u>153,600</u>	<u>149,500</u>	<u>4,243,364</u>
TOTAL PERSONNEL COSTS	<u><u>11,663,264</u></u>	<u><u>1,136,000</u></u>	<u><u>472,100</u></u>	<u><u>507,500</u></u>	<u><u>13,778,864</u></u>

CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2018 Combined Summary of Revenues, Expenditures and Fund Balance/Retained Earnings

	Sources						Expenditures and Transfers Out	Ending Balance
	Beginning Balance (Estimated)	Taxes	Licenses, Permits, Fees & Charges for Services	Other	Total			
General Fund	\$ 5,819,271	\$ 14,013,129	\$ 2,990,550	\$ 2,119,398	\$ 19,123,077	\$ 19,422,550	\$ 5,519,798	
Debt Service Fund	1,588,512	7,613,088	-	1,236,946	8,850,034	8,850,033	1,588,513	
Water and Sewer Fund	873,521	-	7,850,000	161,585	8,011,585	7,942,796	942,310	
Solid Waste Fund	513,972	-	1,753,000	4,600	1,757,600	1,727,000	544,572	
Capital Project Fund	185,387	-	-	1,528,505	1,528,505	1,418,000	295,892	
Capital Reserve Fund	650,405	-	-	-	-	649,505	900	
Transportation - Drainage Fund	1,510,995	-	-	1,857,000	1,857,000	2,974,000	393,995	
Water and Sewer Capital Reserve	427,343	-	-	912,000	912,000	755,000	584,343	
Employee Benefit Fund	1,016,677	-	-	2,611,400	2,611,400	2,690,500	937,577	
Vehicle Replacement Fund	3,599,721	-	-	706,800	706,800	782,000	3,524,521	
Technology Management Fund	(5,197)	-	-	1,568,200	1,568,200	1,523,193	39,810	
Equipment Replacement Fund	1,941,353	-	-	657,600	657,600	439,100	2,159,853	
Parks Fund	218,510	-	-	43,600	43,600	146,900	115,210	
Friends Fund	30,823	-	-	500,000	500,000	500,000	30,823	
Court Technology Fund	5,454	-	-	5,000	5,000	-	10,454	
Tree Replacement Fund	228,075	-	-	40,900	40,900	33,000	235,975	
Court Security Fund	40,701	-	-	4,650	4,650	15,000	30,351	
Homeland Security Grant Fund	-	-	-	-	-	-	-	
Metro Grant Fund	277,876	-	-	568,650	568,650	732,000	114,526	
Police Forfeited Property Fund	4,578	-	-	50	50	-	4,628	
Police Training Fund	16,403	-	-	2,060	2,060	2,000	16,463	
Fire Training Fund	12,425	-	-	-	-	-	12,425	
Good Neighbor Fund	3,100	-	-	800	800	2,500	1,400	
Total All Funds	\$ 18,959,907	\$ 21,626,217	\$ 12,593,550	\$ 14,529,744	\$ 48,749,511	\$ 50,605,077	\$ 17,104,339	

Summary Discussion

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

Revenue Projections for 2017 - The 2017 Budget projected a revenue total of \$16.43 million, excluding transfers to finance the General Fund's services. Based on collections and data available through September 15, 2017, revenues appear likely to reach \$16.83 million, 2.45% or \$403,065 above the 2017 Budget projections. This is primarily due to several parks and recreation fee categories expected to exceed the original budget projections by \$382,400. The additional revenue will offset the expectation that sales and franchise taxes will be \$81,800 lower than originally budgeted due to a slower economy in 2017.

Expenditures Estimated for 2017 - The original 2017 Budget appropriated \$19.73 million, including transfers out. Based on expenditures through September 15, 2017 and department estimates to complete the year, the total actual expenditures will be below the appropriated amount by \$1,026,731 or 5.2%. This is primarily due to personnel vacancies throughout 2017.

Financial Position in 2017 - The City of West University Place's General Fund is projected to close 2017 in sound fiscal condition. The 2017 estimated ending fund balance available for appropriations in 2018 is \$5.52 million. This amount represents 28.4% of the proposed 2018 expenditures.

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

The General Fund's unassigned and unrestricted reserves likely will close 2017 exceeding that target by approximately \$1.60 million.

Projected 2018 Revenues - The city's General Fund revenues for fiscal 2018 are forecast to increase 5.2% over 2017's estimated revenues. Total 2018 revenues are expected to be approximately \$19.12 million.

Revenues from *ad valorem* property taxes (current tax, delinquent tax and penalty and interest) will increase by \$807,500, a 7.4% increase. The *ad valorem* tax rate dedicated to maintenance and operations is proposed to increase 3.54% to \$0.19214 per \$100 of assessed value. Taxable value in West University Place is estimated to increase \$227 million or 3.86% to \$6.09 billion. Values from new construction are certified at \$54.95 million. Value increases of \$27.76 million on existing property will be combined with the new construction value and an additional estimate of \$143.92 million for property not yet certified by the appraisal district, which is expected to be added to the appraisal roll at a later date.

Revenue generated by the city's one-cent sales tax is budgeted at \$1.14 million a 1.9% increase from 2017.

Franchise taxes are expected to provide approximately 5.7% of the city's General Fund revenues, forecasted at \$1.1 million. Franchise fees are received for electricity, telephone, natural gas and cable service provided to the citizens of West University Place.

Revenue sources budgeted under the Charges for Services category includes ambulance service, alarm monitoring, and other service related fees. Revenues from alarm monitoring are budgeted to remain relatively consistent with the 2017 estimates; however, one of our goals for 2018 is to grow the use of our DirectLink alarm monitoring system. This service provides direct connection to the city’s emergency dispatch, a key advantage over the private sector alarm monitoring services. Additionally, the number of residents choosing the service has increased 5% since 2011, from 1,531 to 1,607 customers in 2017.

Expenditures in 2018 - The 2018 Budget appropriates \$19.42 million, down \$311 thousand, or 1.6% from the 2017 General Fund’s \$19.73 million budget. Decrease is due primarily to the decrease in the transfers out to the capital project fund.

Included in the 2018 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$200,000	Capital Project Fund	Provide cash basis funding for WURC Westside Concrete Parking Lot.
\$390,300	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles. (\$59,000 decrease)
\$1,394,100	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs (\$93,000 decrease)
\$653,500	Equipment Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city (\$198,200 decrease)

Personnel costs, including benefits, will amount to \$12.70 million, or 65.37% of the expenditure budget, and a less than 1% increase compared to the corresponding 2017 budget. The city’s portion of health and dental care benefit costs are projected to total \$1.32 million, a 3% decrease as compared to the 2017 budget. Required contributions to the Texas Municipal Retirement System are budgeted at \$1.15 million, up 2.3%. The increase is due to the increase in wages as well as an increase in the budgeted contribution rate, from 13.74% to 13.76% of payroll. The actuarially determined contribution rate is based on the city’s plan provisions in effect as of April 1, 2017 and the actuarial assumptions and methods adopted by the TMRS Board. Since 2007, the TMRS board has adopted a series of actuarial and investment changes to ensure that TMRS continues to be well funded and members’ benefits remain secure and sustainable over the generations of workers. Cities were given the option of a Phase-in Rate or a Full Rate contribution, with TMRS recommending the Full Rate contribution, so as not to more adversely affect the city’s unfunded actuarial accrued liability and subsequent years’ contribution rates. This budget includes TMRS funding at the Full Rate contribution. As of December 31, 2015, the most recent available valuation, the City of West University Place is 83.78% funded.

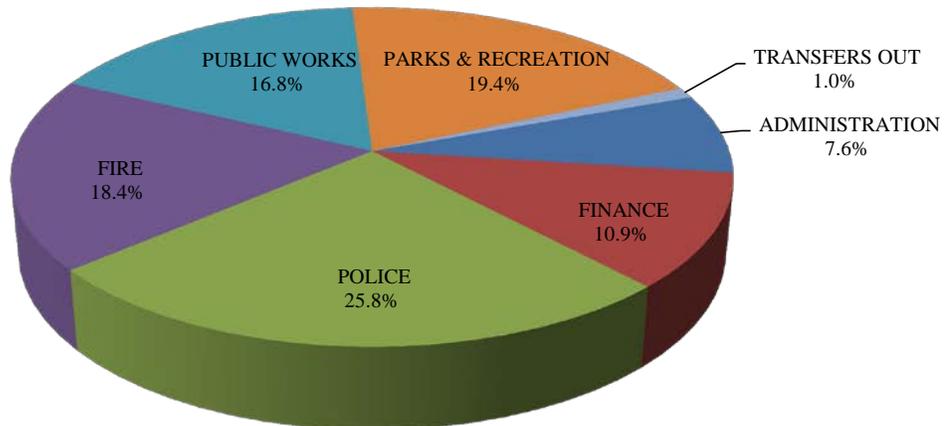
The 2018 Budget for employee regular wages is \$7.52 million, up less than 1% over the 2017 Budget. The budget includes one additional position, Communications Program Manager, and increases on anniversary dates as recommended by the recently completed compensation and classification restructure study that keeps the city aligned to the 75th percentile that was approved in the 2016 Budget.

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

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES:					
AD VALOREM TAXES	\$ 9,336,883	\$ 9,967,606	\$ 10,956,827	\$ 10,976,827	\$ 11,764,323
SALES TAXES	1,117,336	1,051,361	1,115,300	1,091,412	1,136,106
FRANCHISE TAXES	1,204,795	1,144,256	1,149,700	1,091,800	1,097,700
OTHER TAXES	17,625	15,955	16,500	14,900	15,000
TOTAL TAXES	11,676,639	12,179,178	13,238,327	13,174,939	14,013,129
PERMITS, LICENSES AND FEES	602,956	482,362	498,200	503,750	525,900
CHARGES FOR SERVICES	2,607,192	2,638,584	2,155,050	2,543,100	2,464,650
FINES AND FORFEITURES	187,803	134,770	118,300	143,300	137,750
INVESTMENT EARNINGS	67,032	79,585	65,000	81,000	80,700
OTHER REVENUE	378,000	382,471	352,646	384,499	390,948
TRANSFERS IN	1,560,000	514,500	1,751,400	1,751,400	1,510,000
TOTAL REVENUES	17,079,622	16,411,450	18,178,923	18,581,988	19,123,077
EXPENDITURES BY DEPARTMENT:					
ADMINISTRATION	1,529,563	936,592	1,319,365	1,252,764	1,474,450
FINANCE	1,917,009	1,982,695	2,274,630	2,277,070	2,124,550
POLICE	3,883,760	4,337,493	5,072,150	4,695,750	5,008,850
FIRE	3,112,529	3,282,838	3,554,350	3,412,400	3,574,550
PUBLIC WORKS	2,449,669	3,013,390	3,272,800	3,041,550	3,263,750
PARKS & RECREATION	2,864,669	3,545,655	3,739,900	3,526,930	3,776,400
TRANSFERS OUT	79,300	500,000	500,000	500,000	200,000
TOTAL EXPENDITURES	15,836,500	17,598,663	19,733,195	18,706,464	19,422,550
NET REVENUES (EXPENDITURES)	1,243,973	(1,180,937)	(1,554,272)	(124,476)	(299,473)
BEGINNING FUND BALANCE	5,880,711	7,124,684	5,441,866	5,943,747	5,819,271
ENDING FUND BALANCE	7,124,684	5,943,747	3,887,594	5,819,271	5,519,798
ASSIGNED*	210,000	210,000	119,000	116,000	119,000
RESTRICTED**	202,862	239,759	237,200	275,759	275,759
UNASSIGNED FUND BALANCE	\$ 6,711,822	\$ 5,493,988	\$ 3,495,394	\$ 5,427,512	\$ 5,125,039

* Assigned for City Manager's Contract
** Restricted for PEG fees

2018 BUDGET BY DEPARTMENT



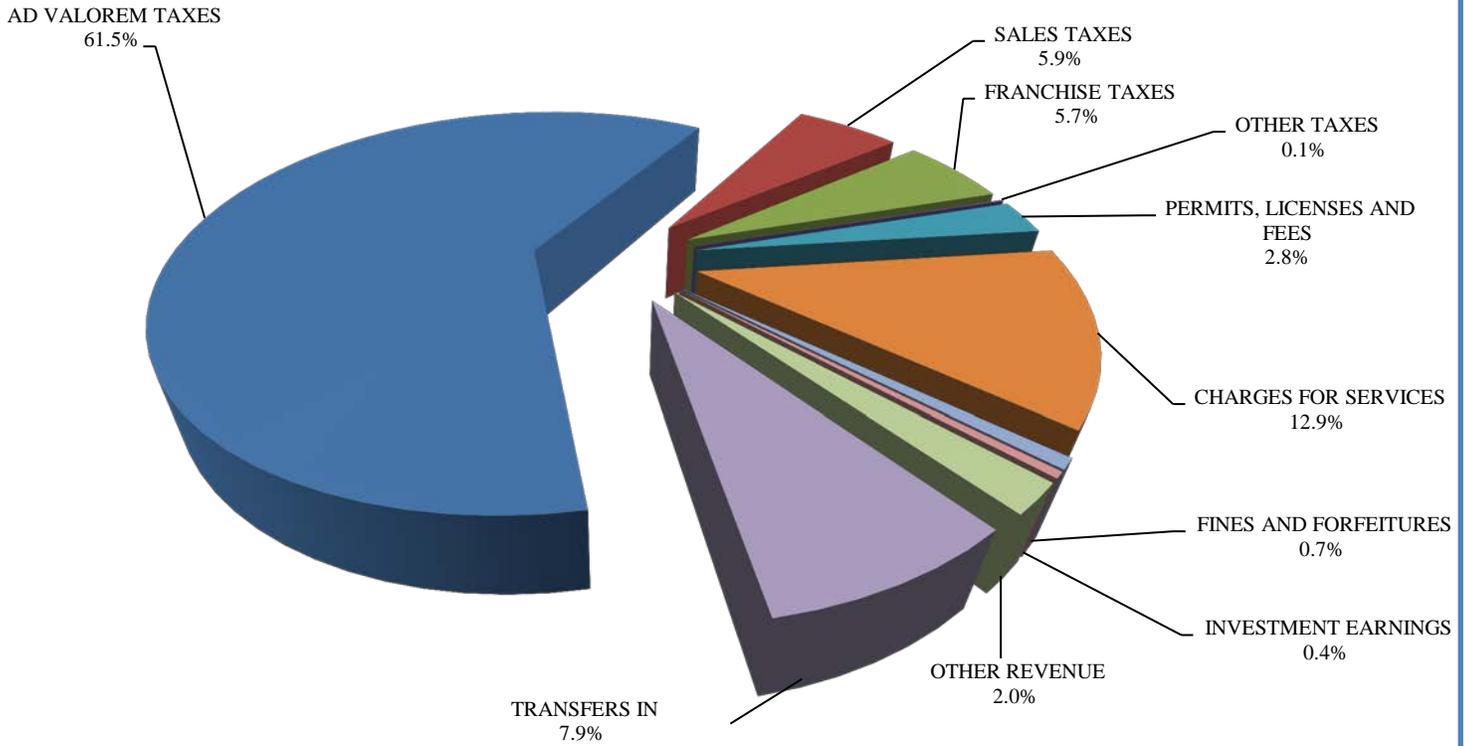
GENERAL FUND**STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT**

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES:					
AD VALOREM TAXES	\$ 9,336,883	\$ 9,967,606	\$ 10,956,827	\$ 10,976,827	\$ 11,764,323
SALES TAXES	1,117,336	1,051,361	1,115,300	1,091,412	1,136,106
FRANCHISE TAXES	1,204,795	1,144,256	1,149,700	1,091,800	1,097,700
OTHER TAXES	17,625	15,955	16,500	14,900	15,000
TOTAL TAXES	11,676,639	12,179,178	13,238,327	13,174,939	14,013,129
PERMITS, LICENSES AND FEES	602,956	482,362	498,200	503,750	525,900
CHARGES FOR SERVICES	2,607,192	2,638,584	2,155,050	2,543,100	2,464,650
FINES AND FORFEITURES	187,803	134,770	118,300	143,300	137,750
INVESTMENT EARNINGS	67,032	79,585	65,000	81,000	80,700
OTHER REVENUE	378,000	382,471	352,646	384,499	390,948
TRANSFERS IN	1,560,000	514,500	1,751,400	1,751,400	1,510,000
TOTAL REVENUES	\$ 17,079,622	\$ 16,411,450	\$ 18,178,923	\$ 18,581,988	\$ 19,123,077
EXPENDITURES:					
REGULAR WAGES	\$ 6,695,981	\$ 6,648,462	\$ 7,475,500	\$ 6,989,500	\$ 7,524,800
PART-TIME WAGES	355,044	407,612	526,300	489,900	724,200
ON CALL	20,778	19,815	26,100	20,660	20,600
OVERTIME	597,883	626,567	547,000	508,040	545,800
LONGEVITY	45,094	48,826	53,050	50,100	56,300
HEALTH & DENTAL	881,678	997,403	1,361,900	1,137,200	1,319,500
TMRS	895,108	957,030	1,124,100	1,036,564	1,149,600
FICA	552,764	572,525	658,900	617,900	657,100
WORKERS COMPENSATION	76,051	84,477	100,700	84,400	106,450
ALLOWANCES	77,755	73,355	79,320	71,100	74,600
RETIREE BENEFITS	190,000	209,000	240,400	240,400	180,000
OTHER BENEFITS	337,885	343,679	395,100	396,400	311,950
EMPLOYEE RELATIONS	24,076	26,129	22,300	21,100	24,800
PERSONNEL	10,750,096	11,014,878	12,610,670	11,663,264	12,695,700
OFFICE SUPPLIES	44,530	36,254	40,100	37,200	39,900
APPREHENSION & JAILING	1,699	1,525	1,000	1,000	1,000
OPERATING SUPPLIES	176,513	196,739	234,000	227,100	233,600
FUEL	55,208	63,389	86,300	62,000	72,000
EMERGENCY GENERATOR FUEL	3,684	3,302	3,700	3,700	3,700
TREATMENT CHEMICALS	26,979	23,295	31,800	31,800	31,100
EQUIPMENT MAINTENANCE	88,424	75,172	89,000	87,700	88,500
VEHICLE MAINTENANCE	67,816	90,881	69,000	73,100	74,000
BUILDING & GROUNDS MAINTENANCE	155,064	145,801	152,000	142,000	144,500
SWIMMING POOL MAINTENANCE	68,043	118,950	82,600	82,600	79,100
DRAINAGE MAINTENANCE	22,077	12,119	20,000	25,000	20,000
STREET MAINTENANCE	51,294	77,359	75,000	90,000	90,000
TRAFFIC CONTROL MAINTENANCE	21,914	23,751	27,500	23,000	26,000
COMMUNICATION	125,977	84,858	99,500	104,100	109,300
ELECTRIC SERVICE	348,763	369,940	347,900	337,100	350,500
STREET LIGHTING - ELECTRIC SERVICE	84,639	90,122	83,800	82,600	83,800
NATURAL GAS SERVICE	25,890	20,939	29,500	22,350	26,750
CONSULTANTS	84,162	61,732	61,000	56,000	61,000
LEGAL	163,510	161,000	185,000	185,000	185,000

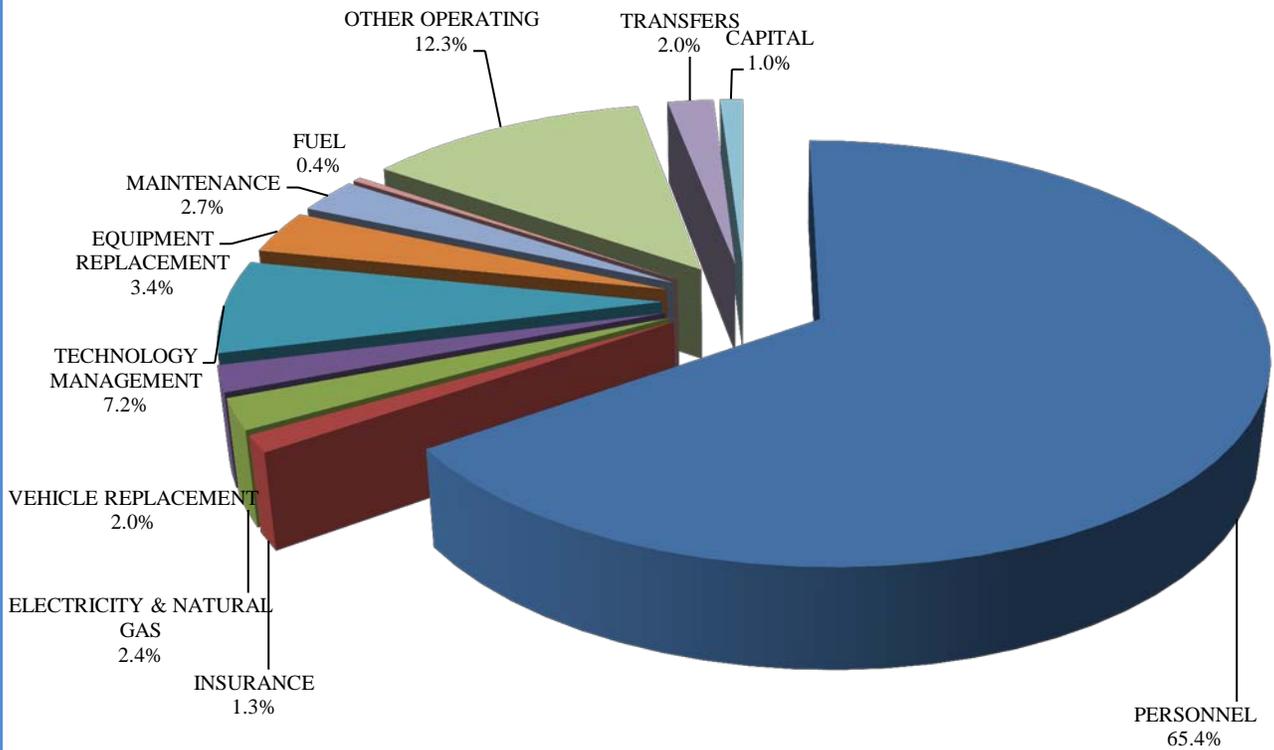
GENERAL FUND**STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT**

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
EQUIPMENT LEASE/RENTAL	43,512	44,640	43,300	43,100	43,400
PROFESSIONAL DUES	28,526	27,219	33,600	31,300	32,300
PUBLICATIONS	16,172	11,133	12,895	12,750	17,300
TRAVEL & TRAINING	135,661	128,150	177,300	162,800	186,100
MUNICIPAL COURT COLLECTION FEES	-	(3,095)	-	-	-
CREDIT CARD FEES	-	36,197	44,500	41,500	42,200
OTHER CONTRACTED SERVICES	839,894	857,235	926,780	954,000	951,250
INSTRUCTOR FEES	331,218	368,480	374,700	389,000	411,200
TRI-SPORTS	125,000	125,000	125,000	125,000	125,000
GENERAL LIABILITY INSURANCE	9,787	9,640	15,000	15,000	15,000
ERRORS & OMISSIONS	23,728	20,986	30,000	30,000	25,000
LAW ENFORCEMENT LIABILITY	14,161	13,314	16,000	16,000	18,000
CRIME COVERAGE FIDELITY	1,667	1,667	2,400	2,400	2,400
AUTO LIABILITY	30,962	33,444	40,000	40,000	44,000
AUTO PHYSICAL DAMAGE	18,133	20,945	25,000	25,000	25,000
UNDERGROUND STORAGE LIABILITY	771	827	850	950	950
REAL & PERSONAL PROPERTY	71,584	80,625	120,000	120,000	115,000
DEDUCTIBLE	1,369	(1,190)	10,000	10,000	10,000
COMMUNITY RELATIONS	30,143	28,223	47,300	47,350	47,300
BOARDS AND COMMITTEES	4,007	3,921	4,000	4,000	5,000
ELECTION EXPENSE	11,465	-	13,000	13,000	13,000
BAD DEBT EXPENSE	-	233	-	-	-
FURNITURE & EQUIP < \$5000	46,860	48,881	35,700	35,200	12,900
FURNITURE & FIXTURES	-	-	-	-	9,000
OTHER EQUIPMENT	25,550	25,723	231,400	231,400	123,400
CONSTRUCTION COSTS	7,251	-	30,000	20,000	7,500
OTHER CONSTRUCTION COSTS	-	-	16,000	16,000	42,000
TRANSFER TO FIRE SPECIAL REVENUE	-	206	-	-	-
TRANSFER TO CAPITAL PROJECT FUND	-	-	-	-	200,000
TRANSFER TO CAPITAL RESERVE FUND	79,300	500,000	500,000	500,000	-
TRANSFER TO VEHICLE REPLACEMENT FUND	332,000	336,000	331,300	331,300	390,300
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	1,152,500	1,342,250	1,301,100	1,301,100	1,394,100
TRANSFER TO EQUIPMENT REPLACEMENT FUND	89,000	866,000	851,700	851,700	653,500
CONTINGENCY	-	-	45,000	-	45,000
OPERATING	\$ 5,086,404	\$ 6,583,785	\$ 7,122,525	\$ 7,043,200	\$ 6,726,850
TOTAL EXPENDITURES	15,836,500	\$ 17,598,663	\$ 19,733,195	\$ 18,706,464	\$ 19,422,550

2018 PROJECTED GENERAL FUND REVENUE



2018 GENERAL FUND EXPENDITURES BY TYPE



**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
CURRENT YEAR PROPERTY TAXES	\$ 9,272,976	\$ 9,912,570	\$ 10,907,827	\$ 10,907,827	\$ 11,709,323
PRIOR YEAR PROPERTY TAXES	24,960	18,954	11,000	29,000	17,000
PENALTY AND INTEREST	38,947	36,082	38,000	40,000	38,000
AD VALOREM TAXES	9,336,883	9,967,606	10,956,827	10,976,827	11,764,323
SALES TAX	1,117,336	1,051,361	1,115,300	1,091,412	1,136,106
SALES TAXES	1,117,336	1,051,361	1,115,300	1,091,412	1,136,106
ELECTRICITY	549,747	549,808	549,700	549,800	549,700
NATURAL GAS	168,592	129,445	154,000	130,000	130,000
TELEPHONE	302,451	279,088	300,000	260,000	270,000
CABLE	145,142	149,017	146,000	152,000	148,000
TELEPHONE-PEG FEES	38,864	36,897	-	-	-
FRANCHISE TAXES	1,204,795	1,144,256	1,149,700	1,091,800	1,097,700
MIXED BEVERAGE TAX	17,625	15,955	16,500	14,900	15,000
OTHER TAXES	17,625	15,955	16,500	14,900	15,000
TOTAL TAXES	11,676,639	12,179,178	13,238,327	13,174,939	14,013,129
BUILDING PERMIT	234,892	145,260	170,000	170,000	200,000
PLUMBING PERMIT	69,906	55,490	55,000	55,000	55,000
HVAC PERMIT	43,450	41,540	45,000	50,000	45,000
FENCE AND SIDEWALK PERMIT	38,293	34,227	35,000	35,000	35,000
ELECTRICAL PERMIT	44,005	36,914	40,000	37,000	37,000
TREE DISPOSITION FEE	30,725	25,875	25,000	30,000	30,000
LOW IMPACT INSPECTION FEE	19,400	16,700	15,000	15,000	16,000
ALARM PERMIT	51,659	54,402	52,400	54,000	52,400
DRAINAGE PERMIT	8,200	5,780	7,000	5,500	7,000
TREE REMOVAL PERMIT	300	550	800	800	800
FIRE SPRINKLER PERMITS	2,771	3,450	2,000	3,000	2,000
PET LICENSES	2,770	2,450	2,000	2,000	2,000
ALCOHOLIC BEVERAGE PERMIT	1,835	6,850	-	450	3,700
ELECTRICAL CONTRACTOR PERMIT	10,725	10,050	9,000	6,000	-
CONTRACTOR PERMIT	44,025	42,825	40,000	40,000	40,000
PERMITS, LICENSES AND FEES	602,956	482,362	498,200	503,750	525,900
PLAN CHECKING FEE	113,286	71,094	80,000	80,000	95,000
ZPC & ZBA FEES	7,064	3,825	3,000	3,000	3,000
BUILDING STANDARDS FEE	400	300	400	400	400
RE-INSPECTION FEE	125	-	-	-	-
PLAT REVIEW FEE	100	1,250	1,000	1,000	1,000
PREMATURE WORK FEE	92,680	103,619	85,000	80,000	85,000
AMBULANCE SERVICE	163,241	140,867	145,300	145,000	145,000
CHILD SAFETY	17,935	18,931	18,000	18,300	18,000
ALARM MONITORING	690,300	707,939	700,000	710,500	700,000
OTHER FEES AND PERMITS	20,749	16,868	15,000	15,000	15,000
SENIOR SERVICES EVENTS	55,024	65,754	41,500	41,500	49,300
RENTALS - COMMUNITY BUILDING	54,961	45,963	41,200	50,900	34,400
MEMBERSHIPS - RECREATION CENTER	213,353	205,720	161,200	211,800	198,900
DAY PASS - RECREATION CENTER	17,404	17,703	13,100	18,000	21,000

**GENERAL FUND
DETAIL STATEMENT OF REVENUES**

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
AQUATIC CLASS FEES - RECREATION CENTER	197,118	245,057	147,900	224,400	200,000
CONTRACTOR USE FEES - RECREATION CENTER	209,621	226,450	157,200	200,000	170,000
RENTALS - RECREATION CENTER	200	(25)	-	-	-
RECREATION CENTER - SPECIAL EVENTS	400	250	-	250	-
MEMBERSHIPS - COLONIAL PARK	148,547	148,331	111,400	149,000	152,000
DAY PASS - COLONIAL PARK	67,464	57,211	50,600	50,000	61,400
COLONIAL PARK - SPECIAL EVENTS	-	4,340	-	-	3,300
POOL RENTAL - COLONIAL PARK	51,823	47,529	27,900	36,000	35,600
PAVILION RENTAL - COLONIAL PARK	11,695	13,410	8,800	11,600	10,100
CONTRACTOR USE FEES - COLONIAL PARK	3,420	3,800	2,600	3,800	2,800
MISCELLANEOUS - CULT & REC	466,321	491,064	341,500	490,000	461,300
FALSE ALARM FEE	708	(655)	250	250	250
PET IMPOUNDMENT	2,030	1,020	1,500	1,500	1,000
RESEARCH & COPIES	976	757	500	700	700
AUTO DECALS	247	212	200	200	200
CHARGES FOR SERVICES	2,607,192	2,638,584	2,155,050	2,543,100	2,464,650
MUNICIPAL COURT FINES	184,334	132,488	115,000	140,000	135,000
TRAFFIC FINES	2,970	1,782	3,000	2,300	2,000
CHILD SAFETY FEE	500	500	300	1,000	750
FINES AND FORFEITURES	187,803	134,770	118,300	143,300	137,750
EARNINGS ON INVESTMENTS	67,032	79,585	65,000	81,000	80,700
INVESTMENT EARNINGS	67,032	79,585	65,000	81,000	80,700
SOUTHSIDE PLACE	241,929	244,289	227,081	254,743	254,743
SALE OF CITY PROPERTY	850	6,276	-	-	-
NSF CHECKS	275	70	100	100	100
CASH OVER/SHORT	173	156	-	156	-
MISCELLANEOUS	25,179	22,330	5,000	14,000	10,000
CYCLONE CYCLES	42,695	27,900	46,305	38,000	46,305
GOODE COMPANY	66,900	81,450	74,160	77,500	79,800
OTHER REVENUE	378,000	382,471	352,646	384,499	390,948
TRANSFER FROM EMPLOYEE BENEFIT FUND	-	-	146,500	146,500	-
TRANSFER FROM WATER & SEWER FUND	1,250,000	204,500	1,545,500	1,545,500	1,250,000
TRANSFER FROM SOLID WASTE FUND	310,000	310,000	59,400	59,400	260,000
TRANSFERS IN	1,560,000	514,500	1,751,400	1,751,400	1,510,000
TOTAL REVENUE	\$ 17,079,622	\$ 16,411,450	\$ 18,178,923	\$ 18,581,988	\$ 19,123,077

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, the Human Resources Director and Communications Program Manager together with their support staff, are all compensated in the Administration Division’s budget. The cost of printing the *West University Place City Currents* is also funded in this budget. (2018 Budget \$1,241,850)

City Council – Costs directly associated with the City Council, including council salaries, legal fees and election expenditures. (2018 Budget \$232,600)

ADMINISTRATION DEPARTMENT 2018 GOALS

- * Continue progress towards City Council goals.
- * Continue to engage the public through expanded communication mechanisms and continue to review best practices for resident engagement.
- * Continue to maintain a positive employee recruitment and retention program.
- * West U as the “Employer of Choice” directive established by City Council.
- * Continue to actively encourage employees, covered spouses and retirees to participate in the city’s wellness program.
- * Continue appropriate employee succession planning.
- * Continue to host an annual internship program for Graduate and Undergraduate students.
- * Continue to ensure proper maintenance of historical city records and appropriate destruction of city records in accordance with the City’s retention schedule.

BUDGET HIGHLIGHTS

- * Authorized full-time employees - 6 (2017 authorized full-time employees – 5).
- * Legal fees – \$185,000 (2017 budget - \$185,000).
- * Technology Management Fund charges assessed - \$134,800 (2017 budget - \$132,700).
- * Total budget - \$1,474,450 (2017 total budget - \$1,319,365).

ADMINISTRATION DEPARTMENT

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
Administration					
Personnel	\$ 1,087,688	\$ 535,084	\$ 797,470	\$ 773,264	\$ 950,600
Operating charges	234,287	212,579	288,795	246,950	291,250
Total	1,321,976	747,663	1,086,265	1,020,214	1,241,850
Council					
Personnel	15,868	15,502	15,600	15,550	15,600
Operating charges	191,719	173,427	217,500	217,000	217,000
Total	207,587	188,929	233,100	232,550	232,600
Total Department	\$ 1,529,563	\$ 936,592	\$ 1,319,365	\$ 1,252,764	\$ 1,474,450

Administration Department Staffing Schedule

POSITION	GRADE	2017	2018	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Administration					
City Manager	G50	1	1	Determined by Council	
Director/HR (HR Director)	G41	1	1	110,007	187,013
Director/City Secretary (City Secretary)	G40	1	1	104,769	178,107
Communications Program Manager	G31	0	1	69,911	111,858
Executive Assistant (Executive Asst/Deputy City Secretary)	G16	1	1	48,012	69,617
Management Support Technician (HR Generalist)	G15	1	1	40,822	59,192
Total Administration Department		5	6		

ADMINISTRATION DEPARTMENT

Administration Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
101-1000-71002 REGULAR WAGES	\$ 839,439	\$ 377,958	\$ 554,800	\$ 548,500	\$ 675,600
101-1000-71003 PART-TIME WAGES	9,916	8,429	15,000	15,000	15,000
101-1000-71009 OVERTIME	3,494	2,777	3,500	3,600	3,500
101-1000-71010 LONGEVITY	1,385	1,555	2,550	2,500	2,800
101-1000-71221 HEALTH & DENTAL	48,597	38,806	61,800	47,500	70,100
101-1000-71222 TMRS	104,928	50,390	80,200	79,564	97,100
101-1000-71223 FICA	44,056	29,066	44,100	44,600	49,400
101-1000-71224 WORKERS COMPENSATION	1,127	808	1,500	1,200	1,450
101-1000-71225 ALLOWANCES	20,768	14,015	22,920	21,000	22,700
101-1000-71227 OTHER BENEFITS	4,643	3,255	3,600	4,200	2,950
101-1000-71240 EMPLOYEE RELATIONS	9,334	8,026	7,500	5,600	10,000
PERSONNEL	1,087,688	535,084	797,470	773,264	950,600
101-1000-72001 OFFICE SUPPLIES	10,068	6,955	7,000	7,000	7,200
101-1000-74001 COMMUNICATION	77,731	44,353	50,000	55,000	55,000
101-1000-74010 CONSULTANTS	-	6,786	5,000	3,000	5,000
101-1000-74015 EQUIPMENT LEASE/RENTAL	9,097	8,607	10,000	10,000	10,000
101-1000-74020 PROFESSIONAL DUES	7,201	7,095	7,250	7,250	7,250
101-1000-74030 PUBLICATIONS	3,758	2,027	1,245	2,000	2,000
101-1000-74040 TRAVEL & TRAINING	13,403	10,689	25,600	25,000	20,000
101-1000-75001 COMMUNITY RELATIONS	1,178	567	5,000	5,000	5,000
101-1000-75006 ELECTION EXPENSE	150	-	-	-	-
101-1000-91502 TRANSFER TO TECHNOLOGY MANAGEMENT FUND	111,700	125,500	132,700	132,700	134,800
101-1000-99001 CONTINGENCY	-	-	45,000	-	45,000
OPERATING	234,287	212,579	288,795	246,950	291,250
ADMINISTRATION DIVISION TOTAL	\$ 1,321,976	\$ 747,663	\$ 1,086,265	\$ 1,020,214	\$ 1,241,850

ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
101-1010-71002 REGULAR WAGES	\$ 14,741	\$ 14,400	\$ 14,400	\$ 14,400	\$ -
101-1010-71003 PART-TIME WAGES	-	-	-	-	14,400
101-1010-71223 FICA	1,128	1,102	1,100	1,100	1,100
101-1010-71224 WORKERS COMPENSATION	-	-	100	50	100
PERSONNEL	15,868	15,502	15,600	15,550	15,600
101-1010-74011 LEGAL	163,510	161,000	185,000	185,000	185,000
101-1010-74020 PROFESSIONAL DUES	1,183	1,281	2,500	2,500	2,500
101-1010-74030 PUBLICATIONS	5,201	2,042	3,000	2,500	2,500
101-1010-74040 TRAVEL & TRAINING	6,081	6,773	9,000	9,000	9,000
101-1010-75001 COMMUNITY RELATIONS	4,429	2,330	5,000	5,000	5,000
101-1010-75006 ELECTION EXPENSE	11,315	-	13,000	13,000	13,000
OPERATING	191,719	173,427	217,500	217,000	217,000
CITY COUNCIL DIVISION TOTAL	\$ 207,587	\$ 188,929	\$ 233,100	\$ 232,550	\$ 232,600

FINANCE DEPARTMENT

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

FINANCE DEPARTMENT MISSION

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

FINANCE DEPARTMENT DIVISIONS

Finance – Provides the traditional accounting, accounts payable, payroll, cash management, financial reporting functions. (2018 Budget - \$893,600)

Municipal Court – Administers the city's municipal court. (2018 Budget - \$267,300)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a satisfactory way. (2018 Budget - \$963,650)

FINANCE DEPARTMENT 2018 GOALS

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

FINANCE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees - 5 (2017 authorized full-time employees – 5).
- * Total budget - \$2,124,550 (2017 total budget - \$2,274,630).

FINANCE DEPARTMENT

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
Finance					
Personnel	\$ 416,188	\$ 445,916	\$ 500,100	\$ 483,470	\$ 448,000
Operating charges	390,081	386,283	435,730	481,350	445,600
Capital	1,200	495	-	-	-
Total	807,469	832,693	935,830	964,820	893,600
Municipal Court					
Personnel	225,876	223,658	249,500	246,500	249,800
Operating charges	14,915	8,087	28,850	13,650	17,500
Total	240,791	231,744	278,350	260,150	267,300
City-Wide Charges					
Operating charges	868,750	918,257	1,060,450	1,052,100	963,650
Total	868,750	918,257	1,060,450	1,052,100	963,650
Total Department	\$ 1,917,009	\$ 1,982,695	\$ 2,274,630	\$ 2,277,070	\$ 2,124,550

Finance Department Staffing Schedule

POSITION	GRADE	2017	2018	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Finance					
Accounting					
Director/Finance (Finance Director)	G42	1	1	115,508	196,363
Manager/Treasurer (Treasurer)	G32	1	1	87,785	140,457
Fiscal Services Officer (Controller)	G22	1	1	57,705	86,557
Municipal Court					
Management Support Specialist (Court Clerk)	G17	1	1	51,373	74,491
Fiscal Services Specialist/AP (Accounting Specialist)	G15	1	1	40,822	59,192
Total Finance		5	5		

FINANCE DEPARTMENT

Finance Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 300,262	\$ 323,993	\$ 340,300	\$ 340,200	\$ 306,600
PART-TIME WAGES	9,705	6,742	23,400	20,800	23,400
OVERTIME	-	-	-	170	-
LONGEVITY	910	971	900	500	500
HEALTH & DENTAL	31,188	34,905	46,900	36,900	38,700
TMRS	36,990	42,327	47,800	46,000	43,100
FICA	23,299	23,843	27,900	26,500	24,900
WORKERS COMPENSATION	622	685	800	800	700
ALLOWANCES	6,897	6,840	6,900	5,400	5,700
OTHER BENEFITS	2,652	2,612	2,200	2,500	1,400
EMPLOYEE RELATIONS	3,664	2,997	3,000	3,700	3,000
PERSONNEL	416,188	445,916	500,100	483,470	448,000
OFFICE SUPPLIES	5,820	5,224	5,000	5,000	5,000
EQUIPMENT MAINTENANCE	-	-	500	-	500
COMMUNICATION	8,486	1,961	2,000	2,400	2,500
EQUIPMENT LEASE/RENTAL	5,844	8,436	4,000	4,600	4,600
PROFESSIONAL DUES	2,543	2,546	2,700	1,500	1,900
PUBLICATIONS	461	324	400	350	400
TRAVEL & TRAINING	4,751	6,207	11,500	6,500	11,500
CREDIT CARD FEES	-	251	-	-	-
OTHER CONTRACTED SERVICES	262,776	228,682	273,630	325,000	280,500
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	99,400	132,650	136,000	136,000	138,700
OPERATING	390,081	386,283	435,730	481,350	445,600
FURNITURE & EQUIP <\$5000	1,200	495	-	-	-
CAPITAL OUTLAY	1,200	495	-	-	-
FINANCE DIVISION TOTAL	\$ 807,469	\$ 832,693	\$ 935,830	\$ 964,820	\$ 893,600

FINANCE DEPARTMENT

Municipal Court Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 162,518	\$ 151,413	\$ 120,200	\$ 120,500	\$ 124,400
PART-TIME WAGES	4,131	14,923	50,600	59,800	61,400
OVERTIME	8,255	7,008	8,000	11,600	8,000
LONGEVITY	2,440	2,560	2,700	2,600	2,800
HEALTH & DENTAL	18,497	16,083	27,100	17,700	18,700
TMRS	15,275	16,835	23,200	18,600	18,700
FICA	12,952	13,046	13,900	13,800	14,700
WORKERS COMPENSATION	349	346	400	400	400
OTHER BENEFITS	1,459	1,443	3,400	1,500	700
PERSONNEL	225,876	223,658	249,500	246,500	249,800
OFFICE SUPPLIES	489	424	2,500	500	3,000
COMMUNICATION	315	192	1,500	200	1,000
PROFESSIONAL DUES	520	333	600	600	600
PUBLICATIONS	610	36	750	750	500
TRAVEL & TRAINING	4,001	2,676	3,000	3,000	3,500
MUNICIPAL COURT COLLECTION FEES	-	(3,095)	-	-	-
CREDIT CARD FEES	-	20	10,000	3,600	3,900
OTHER CONTRACTED SERVICES	8,980	7,500	10,500	5,000	5,000
OPERATING	14,915	8,087	28,850	13,650	17,500
MUNICIPAL COURT DIVISION TOTAL	\$ 240,791	\$ 231,744	\$ 278,350	\$ 260,150	\$ 267,300

FINANCE DEPARTMENT

City-Wide Division Budget Detail by Line Item

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
HEALTH & DENTAL	\$ -	\$ -	\$ -	\$ -	\$ 20,000
RETIREE BENEFITS	190,000	209,000	240,400	240,400	180,000
OTHER BENEFITS	266,000	269,234	325,000	325,000	274,500
ELECTRIC SERVICE	168,174	180,757	166,000	158,800	166,000
STREET LIGHTING - ELECTRIC SERVICE	84,639	90,122	83,800	82,600	83,800
NATURAL GAS SERVICE	1,937	1,967	2,000	1,950	2,000
GENERAL LIABILITY INSURANCE	9,787	9,640	15,000	15,000	15,000
ERRORS & OMISSIONS	23,728	20,986	30,000	30,000	25,000
CRIME COVERAGE FIDELITY	1,667	1,667	2,400	2,400	2,400
AUTO LIABILITY	30,962	33,444	40,000	40,000	44,000
AUTO PHYSICAL DAMAGE	18,133	20,945	25,000	25,000	25,000
UNDERGROUND STORAGE LIABILITY	771	827	850	950	950
REAL & PERSONAL PROPERTY DEDUCTIBLE	71,584 1,369	80,625 (1,190)	120,000 10,000	120,000 10,000	115,000 10,000
BAD DEBT EXPENSE	-	233	-	-	-
CITY-WIDE DIVISION TOTAL	\$ 868,750	\$ 918,257	\$ 1,060,450	\$ 1,052,100	\$ 963,650

POLICE DEPARTMENT

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

POLICE DEPARTMENT MISSION

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

POLICE DEPARTMENT DIVISIONS

Patrol – Provides patrol, enforcement and investigative services. (2018 Budget - \$4,021,850)

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. (2018 Budget - \$987,000)

POLICE DEPARTMENT 2018 GOALS

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

POLICE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 38 (2017 authorized full-time employees – 38).
- * Total budget - \$5,008,850 (2017 total budget - \$5,072,150).

POLICE DEPARTMENT

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
<i>Patrol</i>					
Personnel	\$ 2,315,906	\$ 2,713,223	\$ 3,093,700	\$ 2,826,700	\$ 3,167,800
Operating charges	721,060	802,852	790,850	778,850	854,050
Capital	-	-	205,000	205,000	-
Total	3,036,966	3,516,074	4,089,550	3,810,550	4,021,850
<i>Support Services</i>					
Personnel	846,119	820,149	979,800	882,700	984,200
Operating charges	675	1,269	2,800	2,500	2,800
Total	846,794	821,418	982,600	885,200	987,000
<i>Total Department</i>	\$ 3,883,760	\$ 4,337,493	\$ 5,072,150	\$ 4,695,750	\$ 5,008,850

Police Department Staffing Schedule

POSITION	GRADE	2017	2018	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Police Department</i>					
<i>Patrol</i>					
Director/Police Chief (Police Chief)	G42	1	1	115,508	196,363
Police Captain	P51	1	1	89,383	120,668
Police Sergeant	P23	5	5	75,381	101,766
Police Officer	P22	19	19	59,134	79,832
<i>Support Services</i>					
Manager/ Support Services (Support Svcs Spvsr)	G31	1	1	69,911	111,858
Administrative Assistant	G15	1	1	40,822	59,192
Telecommunications Operator (Emergency Telecom. Operator)	G15	9	9	40,822	59,192
Office Assistant - Direct Link (Administrative Assistant)	G14	1	1	35,183	51,016
<i>Total Police</i>		38	38		

POLICE DEPARTMENT

Patrol Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 1,422,730	\$ 1,639,320	\$ 1,950,900	\$ 1,824,200	\$ 2,024,700
PART-TIME WAGES	-	-	-	-	-
OVERTIME	301,170	352,117	245,000	206,000	245,000
LONGEVITY	8,195	9,220	10,200	9,400	12,200
HEALTH & DENTAL	190,086	242,118	346,000	292,700	341,900
TMRS	212,050	261,469	304,500	281,300	315,200
FICA	129,139	147,245	168,900	154,000	168,300
WORKERS COMPENSATION	27,032	31,930	38,000	30,400	40,500
ALLOWANCES	6,848	6,840	8,900	7,400	6,900
OTHER BENEFITS	16,356	17,845	18,800	18,800	10,600
EMPLOYEE RELATIONS	2,300	5,118	2,500	2,500	2,500
EMPLOYEE TUITION	-	-	-	-	-
PERSONNEL	2,315,906	2,713,223	3,093,700	2,826,700	3,167,800
OFFICE SUPPLIES	8,200	7,066	8,600	8,600	8,600
APPREHENSION & JAILING	1,699	1,525	1,000	1,000	1,000
OPERATING SUPPLIES	43,093	52,727	55,000	55,000	55,000
FUEL	33,563	38,775	49,000	37,000	43,000
EQUIPMENT MAINTENANCE	6,529	243	5,000	5,000	5,000
VEHICLE MAINTENANCE	25,072	39,922	25,000	25,000	25,000
COMMUNICATION	1,266	946	2,000	2,000	2,000
CONSULTANTS	18,358	6,825	6,000	6,000	6,000
EQUIPMENT LEASE/RENTAL	7,213	6,857	6,000	6,000	6,000
PROFESSIONAL DUES	1,753	3,448	2,050	2,050	2,050
PUBLICATIONS	4,219	4,811	5,000	5,000	5,000
TRAVEL & TRAINING	35,578	31,416	35,000	35,000	35,000
LAW ENFORCEMENT LIABILITY	14,161	13,314	16,000	16,000	18,000
COMMUNITY RELATIONS	854	975	1,000	1,000	1,000
TRANSFER TO CAPITAL PROJECT FUND	-	-	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	98,000	103,000	99,000	99,000	100,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	421,500	491,000	475,200	475,200	541,400
OPERATING	721,060	802,852	790,850	778,850	854,050
FURNITURE & EQUIP <\$5000	-	-	5,000	5,000	-
OTHER EQUIPMENT	-	-	200,000	200,000	-
CAPITAL	-	-	205,000	205,000	-
PATROL DIVISION TOTAL	\$ 3,036,966	\$ 3,516,074	\$ 4,089,550	\$ 3,810,550	\$ 4,021,850

POLICE DEPARTMENT

Support Services Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 512,756	\$ 496,439	\$ 601,600	\$ 534,700	\$ 613,200
ON CALL	2,400	240	5,500	-	-
OVERTIME	112,545	103,957	80,000	93,000	80,000
LONGEVITY	4,339	4,515	5,400	4,600	5,300
HEALTH & DENTAL	78,087	79,194	128,800	104,700	130,700
TMRS	77,333	79,033	94,700	87,000	96,500
FICA	47,776	45,626	52,600	47,900	51,800
WORKERS COMPENSATION	1,231	2,030	1,500	2,300	1,300
ALLOWANCES	2,057	2,040	2,100	2,100	2,100
OTHER BENEFITS	7,595	7,076	7,600	6,400	3,300
PERSONNEL	846,119	820,149	979,800	882,700	984,200
TRAVEL & TRAINING	675	1,269	2,800	2,500	2,800
OPERATING	675	1,269	2,800	2,500	2,800
COMMUNICATIONS DIVISION TOTAL	\$ 846,794	\$ 821,418	\$ 982,600	\$ 885,200	\$ 987,000

FIRE DEPARTMENT

The Fire Department is responsible for providing fire protection, emergency medical services (EMS) and emergency management services to the community.

FIRE DEPARTMENT MISSION

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

FIRE DEPARTMENT DIVISION

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

FIRE DEPARTMENT 2018 GOALS

- * To provide superior *Fire* and EMS response services to the community.
- * To provide the highest level of customer service to the community and to departments within the City.
- * To provide excellent service to the community by ensuring that staff receive superior *Fire*, and EMS training.
- * To provide management and leadership training for all employees within the Fire Department.
- * Continued focus upon maintaining or reducing benchmark standards for *Fire* and EMS turn-out time.
- * To provide quality life-saving public education programs within West University Place.
- * To maintain *Fire* and life safety inspection efforts to ensure commercial occupancies are properly maintained through the enforcement of adopted codes and ordinances.

FIRE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 23 (2017 authorized full-time employees – 23).
- * Total budget - \$3,574,550 (2017 total budget – \$3,554,350)

FIRE DEPARTMENT

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
Fire					
Personnel	\$ 2,510,367	\$ 2,670,116	\$ 2,934,600	\$ 2,789,400	\$ 2,873,700
Operating charges	584,437	585,724	597,350	600,600	678,550
Capital	17,725	26,998	22,400	22,400	22,300
Total	3,112,529	3,282,838	3,554,350	3,412,400	3,574,550
Total Department	\$ 3,112,529	\$ 3,282,838	\$ 3,554,350	\$ 3,412,400	\$ 3,574,550

Fire Department Staffing Schedule

POSITION	GRADE	2017	2018	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Fire Department					
Director/Fire Chief (Fire Chief)	G42	1	1	115,508	196,363
Asst. Director/Fire Marshal (Fire Marshal/Assistant Chief)	G34	1	1	93,638	159,185
Fire Captain	F24	3	3	87,460	114,566
Fire Lieutenant	F23	3	3	75,399	104,151
Firefighter (Firefighter/Paramedic)	F21	15	15	55,292	76,302
Total Fire Department		23	23		

FIRE DEPARTMENT

Fire Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 1,668,388	\$ 1,764,584	\$ 1,887,400	\$ 1,818,300	\$ 1,855,700
OVERTIME	135,661	121,901	170,000	149,000	170,000
LONGEVITY	14,145	15,619	16,700	16,200	15,200
HEALTH & DENTAL	282,359	318,776	365,400	341,000	351,200
TMRS	222,758	248,619	286,200	264,500	282,200
FICA	133,633	142,771	158,700	146,900	150,000
WORKERS COMPENSATION	23,885	24,940	24,900	24,800	29,300
ALLOWANCES	8,954	8,880	8,900	8,900	8,900
OTHER BENEFITS	18,242	20,409	13,900	17,300	8,700
EMPLOYEE RELATIONS	2,342	3,619	2,500	2,500	2,500
PERSONNEL	2,510,367	2,670,116	2,934,600	2,789,400	2,873,700
OFFICE SUPPLIES	2,675	3,445	3,000	3,000	3,000
OPERATING SUPPLIES	41,611	37,865	45,000	45,000	45,000
FUEL	7,859	7,424	10,500	8,000	10,000
EQUIPMENT MAINTENANCE	15,495	18,218	16,000	16,000	16,000
VEHICLE MAINTENANCE	28,566	31,228	28,000	35,000	35,000
COMMUNICATION	215	310	500	500	500
PROFESSIONAL DUES	4,798	4,268	4,800	4,800	4,800
PUBLICATIONS	1,378	1,305	1,500	1,500	3,500
TRAVEL & TRAINING	26,671	27,045	33,700	33,700	44,300
OTHER CONTRACTED SERVICES	35,498	34,203	34,550	33,300	34,550
COMMUNITY RELATIONS	3,471	2,708	4,000	4,000	4,000
TRANSFER TO FIRE SPECIAL REVENUE	-	206	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	159,000	159,000	158,000	158,000	219,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	168,200	196,000	210,400	210,400	214,100
TRANSFER TO EQUIPMENT REPLACEMENT FUND	89,000	62,500	47,400	47,400	44,800
OPERATING	584,437	585,724	597,350	600,600	678,550
FURNITURE & EQUIP <\$5000	-	1,275	-	-	2,900
OTHER EQUIPMENT	17,725	25,723	22,400	22,400	19,400
CAPITAL	17,725	26,998	22,400	22,400	22,300
FIRE DIVISION TOTAL	\$ 3,112,529	\$ 3,282,838	\$ 3,554,350	\$ 3,412,400	\$ 3,574,550

PUBLIC WORKS DEPARTMENT

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

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

PUBLIC WORKS DEPARTMENT MISSION

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

PUBLIC WORKS DEPARTMENT DIVISIONS

Administration – Provides management and leadership for the entire Department and is responsible for customer service, emergency management, contract administration, personnel management, public education and managing the City's Capital Improvement Program. (2018 Budget - \$335,700)

Development Services – Provides plan review, permits and inspection services to ensure that all residential and commercial buildings comply with the City's building, plumbing and electrical codes. (2018 Budget - \$537,700)

Streets & Drainage – Maintains the City's streets and storm water drainage system. (2018 Budget - \$432,300)

Facilities Management – Maintains and oversees the City's buildings and related equipment. (2018 Budget - \$905,500)

General Services – Provides fleet maintenance service for nearly 82 vehicles and equipment, and manages and maintains the City's traffic control systems. (2018 Budget - \$710,250)

Planning – Reviews plats, site plans and rezoning applications to ensure compliance with the City's development policies, codes and planning, as well as, enforces City Codes and animal related ordinances. (2018 Budget - \$342,300)

PUBLIC WORKS DEPARTMENT 2018 GOALS

ADMINISTRATION:

- * Continue monitoring and reporting of neighboring agencies infrastructure reconstruction projects to minimize disruptive impact on West U.
- * Continue to enhance City owned property acquisitions to be ready and available to maximize their benefit to the City (Westpark and Ruffino Hills).
- * Continue funding sources for major equipment replacement and "pay-as-you-go" capital improvement projects.
- * Continue accreditation process with the American Public Works Association (APWA).
- * Investigate grant opportunities for funding flood mitigation and prevention projects beneficial to residents.
- * Continue development of the City's 5-year Capital Improvement Plan (CIP).

PUBLIC WORKS DEPARTMENT 2018 GOALS (cont'd)

- * Continue to maintain current certifications, licenses and continuing education requirements for staff.
- * Develop a succession and management oversight program.

DEVELOPMENT SERVICES:

- * Continue review of City's permit process to ensure best practices are being followed and where possible, streamline the submittals and issuing permits timeline.
- * Continue updates to permit forms and process.
- * Adopt the 2018 International Codes and 2017 National Electric Codes.
- * Continue review of floodplain regulations for possible changes in the building code.

STREETS & DRAINAGE:

- * Continue to monitor and review conditions and the need for rehabilitation of streets in Priority Areas 1, 2 and 3, while maintaining roadways until funding is available for the replacement of streets.
- * Continue design for the Buffalo Speedway Reconstruction Project and evaluate possible drainage improvements associated with the project.
- * Complete video inspection of all primary and secondary storm sewer conduits within the City's drainage system associated with the Buffalo Speedway Reconstruction Project.
- * Begin video inspection of all remaining primary and secondary storm sewer conduits within the City's drainage system.

FACILITIES MAINTENANCE:

- * Review and update replacement guidelines for major mechanical equipment.
- * Complete implementation of software management program for inventory, work orders and preventative maintenance.
- * Evaluate green energy alternatives for City municipal facilities to lower energy and water consumption.
- * Continue employee development through technical, management and leadership training.

GENERAL SERVICES:

- * Continue public information campaign concerning vegetation issues with road clearance, sidewalk clearance and sight visibility issues.
- * Evaluate maintenance procedures for Fleet and Traffic Divisions and update the Comprehensive Policy and Procedures Manuals.
- * Complete implementation of city-wide anti-idling policy for City vehicles.
- * Continue inspection program to ensure compliance with the Manual on Uniform Traffic Control Devices (MUTCD) standards for all road and street pavement markings.

PUBLIC WORKS DEPARTMENT 2018 GOALS (cont'd)

- * Continue implementation of software fleet management program for inventory, work orders and preventative maintenance.
- * Pursue national recognition programs for fleet and traffic operations.
- * Continue succession planning and employee development through technical, management and leadership training.

PLANNING:

- * Review ordinances regarding parking nuisances and propose revisions where necessary and practical.
- * Review tree preservation regulations that focus on the preservation of canopy coverage and site conditions versus preservation of individual trees.
- * Implement new guidelines for tree trust plantings which allows trees to be placed on private property for public benefit if no suitable location in the public right-of-way exists.
- * Continue review and update to the City's Subdivision Regulation.
- * Continue to develop and refine code compliance procedures for non-compliant and substandard structures.
- * Continue to review general ordinances for compliance with state requirements and incorporating best practices.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees - 18 (2017 authorized full-time employees – 18).
- * Total budget - \$3,263,750 (2017 total budget - \$3,272,800).

PUBLIC WORKS DEPARTMENT

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
<i>Public Works Administration</i>					
Personnel	\$ 272,385	\$ 247,116	\$ 256,500	\$ 181,700	\$ 175,700
Operating charges	188,668	148,359	151,600	157,150	160,000
Total	461,053	395,476	408,100	338,850	335,700
<i>Development Services</i>					
Personnel	369,447	427,740	451,700	474,000	505,200
Operating charges	25,568	18,701	25,300	23,150	26,500
Capital	-	-	2,000	1,500	6,000
Total	395,015	446,442	479,000	498,650	537,700
<i>Streets & Drainage</i>					
Personnel	53,141	132,284	141,900	139,000	141,500
Operating charges	100,595	289,537	307,700	326,600	262,800
Capital	-	-	4,000	4,000	28,000
Total	153,736	421,821	453,600	469,600	432,300
<i>Facilities Maintenance</i>					
Personnel	188,039	214,681	207,400	111,300	219,200
Operating charges	408,140	579,446	590,900	586,700	590,300
Capital	7,825	-	21,000	21,000	96,000
Total	604,004	794,127	819,300	719,000	905,500
<i>General Services</i>					
Personnel	401,811	384,963	445,700	393,100	427,200
Operating charges	149,599	280,806	292,000	271,150	259,550
Capital	7,251	-	30,000	20,000	23,500
Total	558,661	665,769	767,700	684,250	710,250
<i>Planning</i>					
Personnel	196,881	211,282	224,700	218,600	229,400
Operating charges	78,691	78,473	110,400	102,600	102,900
Capital	1,627	-	10,000	10,000	10,000
Total	277,200	289,756	345,100	331,200	342,300
<i>Total Department</i>	\$ 2,449,669	\$ 3,013,390	\$ 3,272,800	\$ 3,041,550	\$ 3,263,750

PUBLIC WORKS DEPARTMENT

Public Works Staffing Schedule (General Fund)

POSITION	GRADE	2017	2018	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works					
Public Works Administration					
Director/Public Works (Public Works Director)	G41	1	1	110,007	187,013
Development Services					
Manager/Chief Building Official (Chief Building Official)	G32	1	1	87,785	140,457
Code Compliance Supervisor (Administrative Coordinator)	G17	1	1	51,373	74,491
Code Compliance Specialist (Building Inspector)	G16	2	2	48,012	69,617
Code Compliance Technician (Permit Technician)	G14	2	2	35,183	51,016
Operations					
Maintenance & Operations Specialist (Maintenance Worker III)	G15	1	1	40,822	59,192
Maintenance & Operations Assistant (Maintenance Worker I)	G12	1	1	27,758	40,249
Facilities Maintenance					
Manager/Facilities Maintenance (Facilities Maintenance Mgr)	G31	1	1	69,911	111,858
Maintenance & Operations Specialist (Facilities Maintenance Tech)	G15	1	1	40,822	59,192
General Services					
Manager/General Services (General Services Superintendent)	G32	1	1	87,785	140,457
Maintenance & Operations Foreman/Mechanic (Lead Mechanic)	G17	1	1	51,373	74,491
Maintenance & Operations Foreman/Traffic (Lead Traffic Technician)	G16	1	1	48,012	69,617
Maintenance & Operations Specialist (Mechanic)	G15	1	1	40,822	59,192
Maintenance & Operations Technician (Traffic Technician)	G14	1	1	35,183	51,016
Planning					
Manager/City Planner (City Planner)	G32	1	1	87,785	140,457
Code Compliance Technician (Code Enforcement/ACO)	G15	1	1	40,822	59,192
Total Public Works		18	18		

PUBLIC WORKS DEPARTMENT

Public Works Administration Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 204,934	\$ 187,373	\$ 174,200	\$ 125,500	\$ 122,400
OVERTIME	538	227	-	-	-
LONGEVITY	1,120	676	1,800	800	900
HEALTH & DENTAL	12,337	7,615	27,300	12,900	11,100
TMRS	26,017	25,534	25,200	18,400	18,000
FICA	13,459	10,712	13,500	10,000	9,700
WORKERS COMPENSATION	429	391	400	400	300
ALLOWANCES	7,097	7,990	6,900	6,900	6,900
OTHER BENEFITS	1,786	1,256	1,400	1,000	600
EMPLOYEE RELATIONS	4,668	5,342	5,800	5,800	5,800
PERSONNEL	272,385	247,116	256,500	181,700	175,700
OFFICE SUPPLIES	10,411	5,437	3,000	2,500	4,500
OPERATING SUPPLIES	1,953	1,311	2,300	2,000	2,000
COMMUNICATION	54	87	3,000	4,000	5,000
ELECTRIC SERVICE	6,239	7,149	6,500	6,500	7,000
CONSULTANTS	64,902	31,425	35,000	35,000	35,000
EQUIPMENT LEASE/RENTAL	7,345	7,083	7,200	7,500	7,500
PROFESSIONAL DUES	2,424	864	2,000	2,000	2,000
TRAVEL & TRAINING	3,857	7,076	6,500	6,500	6,500
CREDIT CARD FEES	-	8,758	9,500	9,500	9,500
OTHER CONTRACTED SERVICES	23,420	25,754	20,000	25,000	20,000
COMMUNITY RELATIONS	64	3,415	500	550	1,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	68,000	50,000	56,100	56,100	60,000
OPERATING	188,668	148,359	151,600	157,150	160,000
PUBLIC WORKS ADMINISTRATION DIVISION TOTAL	\$ 461,053	\$ 395,476	\$ 408,100	\$ 338,850	\$ 335,700

PUBLIC WORKS DEPARTMENT

Development Services Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 270,030	\$ 311,113	\$ 306,000	\$ 338,600	\$ 357,500
OVERTIME	5,614	6,004	3,500	6,300	3,500
LONGEVITY	2,505	2,840	2,000	2,900	3,600
HEALTH & DENTAL	29,629	34,727	66,900	44,400	57,200
TMRS	34,095	41,892	43,100	48,000	50,600
FICA	21,012	24,195	23,800	26,600	27,600
WORKERS COMPENSATION	1,026	953	1,200	1,000	1,200
ALLOWANCES	2,057	2,040	2,100	2,100	2,100
OTHER BENEFITS	3,481	3,941	3,100	4,100	1,900
EMPLOYEE RELATIONS	-	35	-	-	-
PERSONNEL	369,447	427,740	451,700	474,000	505,200
OFFICE SUPPLIES	909	737	1,000	800	-
OPERATING SUPPLIES	3,998	2,251	3,000	3,000	3,200
FUEL	1,029	1,074	1,500	1,000	1,000
VEHICLE MAINTENANCE	417	1,071	1,200	800	1,000
COMMUNICATION	1,101	232	1,000	500	1,000
EQUIPMENT LEASE/RENTAL	1,595	1,357	1,800	1,500	1,800
PROFESSIONAL DUES	492	631	800	800	800
PUBLICATIONS	150	-	500	250	3,000
TRAVEL & TRAINING	2,371	5,863	6,500	6,500	6,700
OTHER CONTRACTED SERVICES	8,363	486	700	700	700
COMMUNITY RELATIONS	644	-	2,300	2,300	2,300
TRANSFER TO VEHICLE REPLACEMENT FUND	4,500	5,000	5,000	5,000	5,000
OPERATING	25,568	18,701	25,300	23,150	26,500
FURNITURE & EQUIP <\$5000	-	-	2,000	1,500	-
CAPITAL	-	-	2,000	1,500	6,000
DEVELOPMENT SERVICES DIVISION TOTAL	\$ 395,015	\$ 446,442	\$ 479,000	\$ 498,650	\$ 537,700

PUBLIC WORKS DEPARTMENT

Streets & Drainage Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 31,158	\$ 76,137	\$ 79,600	\$ 78,500	\$ 80,100
ON CALL	1,587	3,000	3,300	2,800	3,300
OVERTIME	5,026	7,203	8,000	9,000	8,000
LONGEVITY	200	260	400	300	600
HEALTH & DENTAL	6,201	24,795	27,300	25,900	27,300
TMRS	4,620	11,267	12,400	12,400	12,800
FICA	2,879	6,229	6,900	6,700	6,700
WORKERS COMPENSATION	833	2,046	2,300	2,100	2,200
OTHER BENEFITS	637	1,347	1,700	1,300	500
PERSONNEL	53,141	132,284	141,900	139,000	141,500
OPERATING SUPPLIES	996	1,028	1,500	1,500	1,500
FUEL	1,608	2,440	4,100	3,000	4,000
EQUIPMENT MAINTENANCE	90	38	500	500	500
DRAINAGE MAINTENANCE	22,077	12,119	20,000	25,000	20,000
STREET MAINTENANCE	51,294	77,359	75,000	90,000	90,000
TRAFFIC CONTROL MAINTENANCE	-	-	1,000	1,000	1,000
COMMUNICATION	-	-	500	500	500
TRAVEL & TRAINING	-	-	300	300	500
OTHER CONTRACTED SERVICES	15,657	9,154	15,000	15,000	15,000
COMMUNITY RELATIONS	873	-	1,000	1,000	1,000
TRANSFER TO VEHICLE REPLACEMENT FUND	8,000	8,000	8,000	8,000	8,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	179,400	180,800	180,800	120,800
OPERATING	100,595	289,537	307,700	326,600	262,800
OTHER EQUIPMENT	-	-	4,000	4,000	28,000
CAPITAL	-	-	4,000	4,000	28,000
 STREETS & DRAINAGE DIVISION TOTAL	 \$ 153,736	 \$ 421,821	 \$ 453,600	 \$ 469,600	 \$ 432,300

PUBLIC WORKS DEPARTMENT

Facility Maintenance Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 124,976	\$ 137,994	\$ 135,900	\$ 46,900	\$ 136,900
ON CALL	2,721	3,240	2,800	5,400	2,800
OVERTIME	2,854	1,963	3,000	4,000	3,000
LONGEVITY	790	560	600	600	800
HEALTH & DENTAL	23,305	34,421	27,200	28,400	39,700
TMRS	16,249	18,957	19,600	7,800	19,800
FICA	9,800	10,464	11,200	15,200	10,300
WORKERS COMPENSATION	3,038	3,618	3,200	1,600	3,100
ALLOWANCES	2,057	1,955	2,100	-	2,100
OTHER BENEFITS	1,533	1,509	1,800	1,400	700
EMPLOYEE RELATIONS	715	-	-	-	-
PERSONNEL	188,039	214,681	207,400	111,300	219,200
OFFICE SUPPLIES	122	113	400	200	-
OPERATING SUPPLIES	2,018	2,843	3,800	3,000	3,800
FUEL	570	681	600	1,000	1,000
EMERGENCY GENERATOR FUEL	3,684	3,302	3,700	3,700	3,700
EQUIPMENT MAINTENANCE	45,936	46,633	52,500	52,000	52,000
VEHICLE MAINTENANCE	463	5,558	1,100	1,000	1,000
BUILDING & GROUNDS MAINTENANCE	58,189	42,648	48,000	48,000	48,000
PROFESSIONAL DUES	620	455	500	500	500
TRAVEL & TRAINING	5,346	1,361	5,000	2,000	6,000
OTHER CONTRACTED SERVICES	270,492	275,851	270,000	270,000	305,000
TRANSFER TO VEHICLE REPLACEMENT FUND	8,000	8,000	8,000	8,000	8,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	12,700	19,500	23,300	23,300	23,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	172,500	174,000	174,000	138,300
OPERATING	408,140	579,446	590,900	586,700	590,300
OTHER EQUIPMENT	7,825	-	5,000	5,000	54,000
OTHER CONSTRUCTION COSTS	-	-	16,000	16,000	42,000
CAPITAL	7,825	-	21,000	21,000	96,000
FACILITY MAINTENANCE TOTAL	\$ 604,004	\$ 794,127	\$ 819,300	\$ 719,000	\$ 905,500

PUBLIC WORKS DEPARTMENT

General Services Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 259,445	\$ 250,154	\$ 284,700	\$ 258,900	\$ 280,800
ON CALL	11,415	10,800	11,000	10,200	11,000
OVERTIME	8,634	7,780	6,000	6,000	6,000
LONGEVITY	2,040	2,280	2,000	2,300	3,000
HEALTH & DENTAL	51,515	43,031	65,200	46,500	52,900
TMRS	34,840	36,112	40,200	38,100	41,400
FICA	20,665	20,313	22,400	20,800	22,300
WORKERS COMPENSATION	5,293	4,973	8,500	4,900	6,200
ALLOWANCES	4,657	6,555	2,100	2,100	2,100
OTHER BENEFITS	3,306	2,966	3,600	3,300	1,500
PERSONNEL	401,811	384,963	445,700	393,100	427,200
OFFICE SUPPLIES	192	247	500	500	-
OPERATING SUPPLIES	11,177	3,610	9,500	8,000	8,200
FUEL	3,846	5,841	11,000	5,000	6,000
EQUIPMENT MAINTENANCE	9,250	3,195	4,000	4,000	3,500
VEHICLE MAINTENANCE	7,259	10,092	10,000	8,000	9,000
TRAFFIC CONTROL MAINTENANCE	21,914	23,751	26,500	22,000	25,000
COMMUNICATION	-	-	-	-	-
ELECTRIC SERVICE	4,877	4,678	4,500	4,300	4,500
NATURAL GAS SERVICE	834	667	1,000	650	750
EQUIPMENT LEASE/RENTAL	664	276	800	400	400
PROFESSIONAL DUES	1,953	1,133	4,100	3,300	3,900
PUBLICATIONS	395	395	500	400	400
TRAVEL & TRAINING	12,639	6,096	10,000	10,000	12,000
OTHER CONTRACTED SERVICES	14,099	43,606	33,000	28,000	33,000
COMMUNITY RELATIONS	-	1,018	3,000	3,000	2,000
TRANSFER TO VEHICLE REPLACEMENT FUND	32,000	31,000	31,000	31,000	28,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	28,500	32,500	28,900	28,900	27,500
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	112,700	113,700	113,700	95,400
OPERATING	149,599	280,806	292,000	271,150	259,550
OTHER EQUIPMENT	-	-	-	-	16,000
CONSTRUCTION COSTS	7,251	-	30,000	20,000	7,500
CAPITAL	7,251	-	30,000	20,000	23,500
GENERAL SERVICES DIVISION TOTAL	\$ 558,661	\$ 665,769	\$ 767,700	\$ 684,250	\$ 710,250

PUBLIC WORKS DEPARTMENT

Planning Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 147,825	\$ 159,279	\$ 164,900	\$ 162,900	\$ 171,600
OVERTIME	705	450	1,000	1,000	1,000
LONGEVITY	1,450	1,570	1,700	1,600	1,900
HEALTH & DENTAL	13,867	13,272	18,000	14,200	15,000
TMRS	18,406	21,141	23,200	22,900	24,300
FICA	11,389	12,277	12,800	12,700	13,400
WORKERS COMPENSATION	439	469	500	500	500
ALLOWANCES	1,210	1,200	1,300	1,200	1,200
OTHER BENEFITS	1,589	1,623	1,300	1,600	500
PERSONNEL	196,881	211,282	224,700	218,600	229,400
OFFICE SUPPLIES	203	272	500	500	-
OPERATING SUPPLIES	2,868	2,954	5,200	5,000	3,400
FUEL	2,045	2,189	3,000	2,000	2,000
VEHICLE MAINTENANCE	1,654	1,308	1,200	800	1,000
COMMUNICATION	5,661	1,329	4,000	4,500	5,000
ELECTRIC SERVICE	-	-	900	-	-
CONSULTANTS	902	16,696	15,000	12,000	15,000
PROFESSIONAL DUES	373	743	1,000	1,000	1,000
PUBLICATIONS	-	192	-	-	-
TRAVEL & TRAINING	764	292	4,900	3,500	4,700
OTHER CONTRACTED SERVICES	57,469	47,463	66,400	65,000	62,000
COMMUNITY RELATIONS	1,253	35	3,000	3,000	3,500
TRANSFER TO VEHICLE REPLACEMENT FUND	5,500	5,000	5,300	5,300	5,300
OPERATING	78,691	78,473	110,400	102,600	102,900
FURNITURE & EQUIP <\$5000	1,627	-	10,000	10,000	10,000
CAPITAL	1,627	-	10,000	10,000	10,000
PLANNING DIVISION TOTAL	\$ 277,200	\$ 289,756	\$ 345,100	\$ 331,200	\$ 342,300

PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department is responsible for operating and maintaining the West University Place Recreation Center, the Colonial Park/Pool, the Community Building/Senior Center, the Scout House and eight (8) municipal parks and playgrounds. The department also is responsible for planning, implementing and evaluating a variety of recreational/leisure activities and special events for all ages.

PARKS AND RECREATION DEPARTMENT MISSION

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

PARKS AND RECREATION DEPARTMENT DIVISIONS

P&R Administration – Provides management and leadership for the department's divisions; includes Friends of West University Place Parks Fund Executive Director. (2018 Budget - \$617,700).

Senior Services – Provides transportation, leisure and social services for the senior citizens of West University Place. (2018 Budget - \$381,200).

Recreation Center – Operation of the pool and recreation facilities at the West University Place Recreation Center and special events. (2018 Budget - \$1,620,900).

Parks Maintenance – Maintains the city's parks and landscaping. (2018 Budget - \$624,300).

Colonial Park Pool – Operation of the pool at Colonial Park. (2018 Budget - \$532,300).

PARKS AND RECREATION DEPARTMENT 2018 GOALS

- * Complete the development of Jennie Elizabeth Hughes Park.
- * Establish a phased program to evaluate, design and redevelop each West U Park over the next 15 years, as recommended in the Parks and Open Space Master Plan.
- * Evaluate and simplify the Parks and Recreation Fee Schedule, establish principles for future increases, and recommend fees for the 2019 Fee Schedule.
- * Generate \$1,500,000 in revenue in 2018 through fee-based leisure program offerings, recreational facilities membership sales, Friends fundraising efforts and facility rentals.
- * Evaluate ways to enhance user experiences at Colonial Park Pool by exploring options for retrofitting new water features.
- * Work in concert with the Recycling and Solid Waste Reduction Board to establish a sound recycling program in West U's Parks.
- * Work with Administration in the area of growing and promoting the city-wide social networking initiatives and enhanced city-wide communications.

- * Assess and streamline the 36 + special events held annually and explore options for enhancing events.
- * Continue to explore opportunities and develop partnerships with area agencies and organizations to improve the overall quality of life for older residents through leisure programming, transportation services and social services referrals.
- * Continue appointing sub-committees of the Parks, Senior and Friends Boards to assist staff in the ongoing efforts to achieve excellence in program and activity planning, identifying development needs in parks and recreational facilities, fee recommendations, and in being the conduit for citizen feedback to staff.
- * Continue partnering with the Friends of West University Place Parks in facilitating the following fundraising projects:
 - Fathers & Flashlights
 - Park Lovers' Ball
 - Park Paver Program
 - Stork Program
- * Continue the Summer Park Maintenance, Aquatics, and Recreation Division Intern programs.

PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees 2018 - 12 (2017 authorized full-time employees - 12).
- * Total 2018 budget - \$3,776,400 (2017 total budget - \$3,739,900).

PARKS & RECREATION DEPARTMENT

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
P&R Administration					
Personnel	\$ 377,729	\$ 396,003	\$ 512,200	\$ 422,500	\$ 382,800
Operating charges	211,185	227,657	218,900	214,950	225,900
Capital	-	-	-	-	9,000
Total	588,914	623,661	731,100	637,450	617,700
Senior Services					
Personnel	189,990	208,007	233,600	218,850	235,800
Operating charges	106,367	126,373	137,900	146,100	145,400
Total	296,357	334,380	371,500	364,950	381,200
Recreation Center					
Personnel	515,717	552,143	606,000	581,600	781,000
Operating charges	608,898	865,597	817,000	820,700	839,900
Capital	44,033	25,959	12,700	12,700	-
Total	1,168,648	1,443,698	1,435,700	1,415,000	1,620,900
Parks Maintenance					
Personnel	170,637	189,728	217,200	185,460	215,200
Operating charges	298,609	406,886	436,400	403,700	409,100
Capital	-	-	-	-	-
Total	469,246	596,614	653,600	589,160	624,300
Colonial Park					
Personnel	140,305	149,048	177,600	154,170	218,500
Operating charges	201,198	379,412	364,400	360,200	313,800
Capital	-	18,843	6,000	6,000	-
Total	341,504	547,303	548,000	520,370	532,300
Total Department	\$ 2,864,669	\$ 3,545,655	\$ 3,739,900	\$ 3,526,930	\$ 3,776,400

Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2017	2018	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Parks and Recreation					
Community Building					
Director/Parks and Recreation (Park Assistant Parks & Recreation Director)	G41	1	1	110,007	187,013
Director	112	1	0	N/A	N/A
Manager/Administrative	G31	0	1	69,911	111,858
Manager/FWUP (Executive Director FWUP)	G31A	1	1	52,433	83,894
Senior Services					
Program Manager/Sr. Services (Senior Services Manager)	G23	1	1	60,590	90,885
Program Specialist/Sr. Svcs (Recreation Specialist- Sr. Svcs)	G15	1	1	40,822	59,192
Recreation Center					
Manager/Recreation (Recreation Manager)	G31	1	1	69,911	111,858
Program Manager/Recreation (Assistant Recreation Mgr)	G22	1	1	57,705	86,557
Program Specialist- Aquatics (Recreation Specialist)	G17	1	1	51,373	74,491
Program Specialist- Recreation (Recreation Specialist)	G16	1	1	48,012	69,617
Parks Maintenance					
Manager/Parks Maintenance (Park Maintenance Supervisor)	G31	1	1	69,911	111,858
Maintenance & Operations Assistant (Parks Technician)	G12	2	2	27,758	40,249
Total Parks and Recreation Department			12	12	

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Administration Division Line Item

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 275,888	\$ 285,543	\$ 369,100	\$ 300,800	\$ 259,900
LONGEVITY	2,730	2,910	2,400	2,500	2,400
HEALTH & DENTAL	30,958	35,950	47,400	41,400	53,000
TMRS	35,009	38,683	52,300	42,900	37,300
FICA	20,002	19,897	28,400	23,300	19,600
WORKERS COMPENSATION	576	597	600	900	600
ALLOWANCES	8,954	8,880	8,900	7,800	7,700
OTHER BENEFITS	2,559	2,600	2,100	1,900	1,300
EMPLOYEE RELATIONS	1,052	943	1,000	1,000	1,000
PERSONNEL	377,729	396,003	512,200	422,500	382,800
OFFICE SUPPLIES	957	1,008	1,000	1,000	1,000
OPERATING SUPPLIES	2,784	2,742	2,700	2,700	6,400
SWIMMING POOL MAINTENANCE	-	150	-	-	-
COMMUNICATION	23,628	24,008	24,000	24,000	24,900
ELECTRIC SERVICE	11,160	11,653	10,000	10,500	11,000
NATURAL GAS SERVICE	2,284	1,558	2,500	1,050	2,000
EQUIPMENT LEASE/RENTAL	4,226	3,583	4,000	4,000	4,000
PROFESSIONAL DUES	2,785	3,053	3,400	3,100	3,000
TRAVEL & TRAINING	5,650	4,969	5,700	3,000	6,100
TRI-SPORTS	125,000	125,000	125,000	125,000	125,000
COMMUNITY RELATIONS	4,611	3,633	4,500	4,500	4,500
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	28,100	46,300	36,100	36,100	38,000
OPERATING	211,185	227,657	218,900	214,950	225,900
FURNITURE & FIXTURES	-	-	-	-	9,000
CAPITAL	-	-	-	-	9,000
PARKS AND RECREATION ADMINISTRATION DIVISION TOTAL	\$ 588,914	\$ 623,661	\$ 731,100	\$ 637,450	\$ 617,700

PARKS AND RECREATION DEPARTMENT

Senior Services Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 116,232	\$ 124,102	\$ 129,500	\$ 127,900	\$ 131,600
PART-TIME WAGES	28,096	33,693	48,000	37,200	48,000
OVERTIME	1,419	1,212	1,200	1,100	1,400
LONGEVITY	1,300	1,420	1,600	1,400	1,700
HEALTH & DENTAL	15,408	16,703	18,600	17,700	18,700
TMRS	14,483	16,488	18,200	17,900	18,600
FICA	10,820	11,812	13,800	12,600	13,700
WORKERS COMPENSATION	755	811	1,400	1,550	1,400
OTHER BENEFITS	1,477	1,715	1,300	1,500	700
EMPLOYEE RELATIONS	-	50	-	-	-
PERSONNEL	189,990	208,007	233,600	218,850	235,800
OFFICE SUPPLIES	748	1,013	1,000	1,000	1,000
OPERATING SUPPLIES	2,218	2,252	5,500	2,500	3,000
FUEL	1,094	1,384	1,800	1,000	1,000
VEHICLE MAINTENANCE	1,339	1,494	1,500	1,500	1,000
COMMUNICATION	6,628	10,254	8,500	8,000	9,400
EQUIPMENT LEASE/RENTAL	981	1,314	1,200	1,300	1,300
PROFESSIONAL DUES	506	170	300	300	300
TRAVEL & TRAINING	1,023	1,310	1,700	1,700	1,700
CREDIT CARD FEES	-	2,504	2,400	2,800	3,200
INSTRUCTOR FEES	32,156	34,214	32,000	44,000	44,500
COMMUNITY RELATIONS	12,765	13,542	18,000	18,000	18,000
BOARDS AND COMMITTEES	4,007	3,921	4,000	4,000	5,000
TRANSFER TO VEHICLE REPLACEMENT FUND	8,700	9,000	9,000	9,000	9,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	34,200	38,500	46,200	46,200	42,600
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	5,500	4,800	4,800	4,400
OPERATING	106,367	126,373	137,900	146,100	145,400
SENIOR SERVICES DIVISION TOTAL	\$ 296,357	\$ 334,380	\$ 371,500	\$ 364,950	\$ 381,200

PARKS AND RECREATION DEPARTMENT

Recreation Center Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 231,793	\$ 231,172	\$ 239,800	\$ 239,300	\$ 251,000
PART-TIME WAGES	179,096	204,293	221,300	210,000	356,500
ON CALL	1,032	1,035	1,700	1,000	1,700
OVERTIME	8,794	8,776	12,400	11,900	12,900
LONGEVITY	1,175	1,460	1,600	1,500	2,000
HEALTH & DENTAL	24,011	27,322	41,400	34,600	38,300
TMRS	27,974	32,065	35,400	35,000	54,600
FICA	30,505	33,815	36,300	34,200	47,500
WORKERS COMPENSATION	4,398	5,199	9,500	7,100	11,100
ALLOWANCES	4,114	4,080	4,100	4,100	4,100
OTHER BENEFITS	2,826	2,926	2,500	2,900	1,300
PERSONNEL	515,717	552,143	606,000	581,600	781,000
OFFICE SUPPLIES	2,366	2,946	4,300	4,300	4,300
OPERATING SUPPLIES	34,003	55,000	61,700	61,700	64,100
TREATMENT CHEMICALS	9,975	10,835	14,300	14,300	13,600
EQUIPMENT MAINTENANCE	9,936	4,147	6,200	6,200	8,200
SWIMMING POOL MAINTENANCE	21,140	42,804	26,500	26,500	25,500
COMMUNICATION	774	961	1,700	1,700	1,700
ELECTRIC SERVICE	91,713	100,518	95,000	96,000	97,000
NATURAL GAS SERVICE	17,870	16,109	20,000	18,000	20,000
EQUIPMENT LEASE/RENTAL	5,909	6,618	7,500	7,000	7,000
PROFESSIONAL DUES	1,375	1,200	1,600	1,600	1,700
TRAVEL & TRAINING	9,976	10,421	11,600	11,600	11,000
CREDIT CARD FEES	-	22,073	20,200	23,100	23,100
INSTRUCTOR FEES	299,062	334,266	342,700	345,000	366,700
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	104,800	129,100	85,500	85,500	98,400
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	128,600	118,200	118,200	97,600
CONTINGENCY	-	-	-	-	-
OPERATING	608,898	865,597	817,000	820,700	839,900
FURNITURE & EQUIP <\$5000	44,033	25,959	12,700	12,700	-
CAPITAL	44,033	25,959	12,700	12,700	-
RECREATION CENTER DIVISION TOTAL	\$ 1,168,648	\$ 1,443,698	\$ 1,435,700	\$ 1,415,000	\$ 1,620,900

PARKS AND RECREATION DEPARTMENT

Parks Maintenance Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 106,296	\$ 117,487	\$ 122,200	\$ 109,400	\$ 132,800
PART-TIME WAGES	4,829	3,678	6,000	7,100	6,000
ON CALL	1,623	1,500	1,800	1,260	1,800
OVERTIME	3,148	5,191	5,400	5,000	3,500
LONGEVITY	370	410	500	400	600
HEALTH & DENTAL	25,632	29,685	46,600	30,700	35,000
TMRS	14,081	16,218	17,900	16,200	19,400
FICA	8,708	9,559	10,200	9,600	10,800
WORKERS COMPENSATION	2,121	2,038	2,700	2,000	2,400
ALLOWANCES	2,085	2,040	2,100	2,100	2,100
OTHER BENEFITS	1,744	1,922	1,800	1,700	800
PERSONNEL	170,637	189,728	217,200	185,460	215,200
OFFICE SUPPLIES	290	84	300	300	300
OPERATING SUPPLIES	4,481	5,167	5,200	4,100	4,100
FUEL	3,594	3,582	4,800	4,000	4,000
EQUIPMENT MAINTENANCE	1,001	699	1,300	1,000	1,300
VEHICLE MAINTENANCE	3,047	208	1,000	1,000	1,000
BUILDING & GROUNDS MAINTENANCE	96,874	103,153	104,000	94,000	96,500
ELECTRIC SERVICE	20,207	18,947	18,000	15,000	18,000
TRAVEL & TRAINING	2,875	4,600	4,500	3,000	4,800
OTHER CONTRACTED SERVICES	143,140	184,535	203,000	187,000	195,500
TRANSFER TO VEHICLE REPLACEMENT FUND	8,300	8,000	8,000	8,000	8,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	14,800	16,200	20,000	20,000	18,400
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	59,400	66,300	66,300	57,200
OPERATING	298,609	406,886	436,400	403,700	409,100
PARKS MAINTENANCE DIVISION TOTAL	\$ 469,246	\$ 596,614	\$ 653,600	\$ 589,160	\$ 624,300

PARKS AND RECREATION DEPARTMENT

Colonial Park Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 6,572	\$ -	\$ -	\$ -	\$ -
PART-TIME WAGES	119,270	135,853	162,000	140,000	199,500
OVERTIME	27	-	-	370	-
FICA	11,541	10,553	12,400	11,400	15,300
WORKERS COMPENSATION	2,896	2,642	3,200	2,400	3,700
PERSONNEL	140,305	149,048	177,600	154,170	218,500
OFFICE SUPPLIES	1,079	1,282	2,000	2,000	2,000
OPERATING SUPPLIES	25,313	26,989	33,600	33,600	33,900
TREATMENT CHEMICALS	17,005	12,460	17,500	17,500	17,500
EQUIPMENT MAINTENANCE	187	1,999	3,000	3,000	1,500
SWIMMING POOL MAINTENANCE	46,903	75,996	56,100	56,100	53,600
COMMUNICATION	117	225	800	800	800
ELECTRIC SERVICE	46,393	46,239	47,000	46,000	47,000
NATURAL GAS SERVICE	2,965	637	4,000	700	2,000
EQUIPMENT LEASE/RENTAL	637	507	800	800	800
TRAVEL & TRAINING	-	86	-	-	-
CREDIT CARD FEES	-	2,591	2,400	2,500	2,500
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	60,600	65,000	50,700	50,700	57,200
TRANSFER TO EQUIPMENT REPLACEMENT FUND	-	145,400	146,500	146,500	95,000
OPERATING	201,198	379,412	364,400	360,200	313,800
FURNITURE & EQUIP < \$5000	-	18,843	6,000	6,000	-
CAPITAL	-	18,843	6,000	6,000	-
COLONIAL PARK DIVISION TOTAL	\$ 341,504	\$ 547,303	\$ 548,000	\$ 520,370	\$ 532,300

GENERAL FUND

Transfers

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
TRANSFER FROM WATER & SEWER FUND	1,250,000	204,500	1,545,500	1,545,500	1,250,000
TRANSFER FROM SOLID WASTE FUND	310,000	310,000	59,400	59,400	260,000
TRANSFER FROM EMPLOYEE BENEFIT FUND	-	-	146,500	146,500	-
TRANSFERS IN	<u>\$ 1,560,000</u>	<u>\$ 514,500</u>	<u>\$ 1,751,400</u>	<u>\$ 1,751,400</u>	<u>\$ 1,510,000</u>
TRANSFER TO CAPITAL PROJECT FUND	-	-	-	-	200,000
TRANSFER TO CAPITAL RESERVE FUND	79,300	500,000	500,000	500,000	-
TRANSFERS OUT	<u>\$ 79,300</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 200,000</u>

Summary Discussion

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

The City of West University Place uses debt financing to fund large capital investments. Streets, drainage, water and wastewater systems are all constructed with borrowed funds. The Debt Service Fund does not finance all of the city's bonded debt service. The Water and Sewer Fund also provides funds to repay debt. Funding the 2018 debt service payments requires an *ad valorem* tax rate of \$.12466 per \$100 of assessed value in tax year 2018, a decrease of 5% or \$0.00657 per \$100.

In 2018, the Debt Service Fund will pay \$8,850,033 of debt service and fiscal agent fees, a decrease of \$73,685 from 2017.

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 2017 is estimated to be \$5.95 billion, the current debt limit under this provision is \$297.5 million. As of December 31, 2017, the city will owe a total of \$46.14 million to bondholders for all existing outstanding principal. Of this total, the Debt Service Fund, using property taxes, will provide \$40.875 million. The funding for the remaining \$5.265 million in debt is generated from user fees in the Water and Sewer Fund.

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

FUTURE ACTIVITY

Annual debt service on the current outstanding bonds will reach a maximum of \$8.833 million in 2018 and will significantly drop off in 2021, if no additional debt is issued, when the outstanding bonds issued prior to 2009 are retired. During the recent period of historically low interest rates, the city continues to refund all bonds that are available for refunding, significantly reducing interest that the city had to pay. With most outstanding bonds at interest rates close to the current market, future refundings will be rare.

DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES:					
CURRENT YEAR PROPERTY TAXES	\$ 8,063,004	\$ 8,038,915	\$ 7,713,715	\$ 7,713,715	\$ 7,597,488
PRIOR YEAR PROPERTY TAXES	22,606	16,110	10,000	25,000	15,600
PENALTY AND INTEREST	35,269	29,593	35,000	27,700	33,300
EARNINGS ON INVESTMENTS	5,214	5,675	2,500	3,700	3,400
TRANSFER FROM WATER & SEWER FUND	383,800	1,193,563	1,193,554	1,193,554	1,200,246
GENERAL OBLIGATION BOND PROCEEDS	-	3,170,000	-	9,965,000	-
REVENUE BOND PROCEEDS	-	-	-	-	-
TOTAL REVENUES	8,509,893	12,453,856	8,954,769	18,928,669	8,850,034
EXPENDITURES:					
BOND PRINCIPAL	6,420,000	7,370,000	7,485,000	7,485,000	7,770,000
INTEREST ON BONDS	1,676,905	1,533,334	1,422,468	1,422,467	1,063,783
FISCAL AGENT FEES	13,750	11,650	16,250	17,000	16,250
ISSUANCE COSTS	-	43,923	-	83,407	-
TRANSFER TO WATER & SEWER FUND	-	3,045,819	-	-	-
PAYMENT TO REFUNDED BOND ESCROW	-	102,688	-	9,245,000	-
TOTAL EXPENDITURES	8,110,655	12,107,415	8,923,718	18,252,874	8,850,033
NET REVENUES	399,238	346,441	31,051	675,795	1
BEGINNING BALANCE	167,038	566,276	152,251	912,717	1,588,512
ENDING BALANCE	\$ 566,276	\$ 912,717	\$ 183,302	\$ 1,588,512	\$ 1,588,513

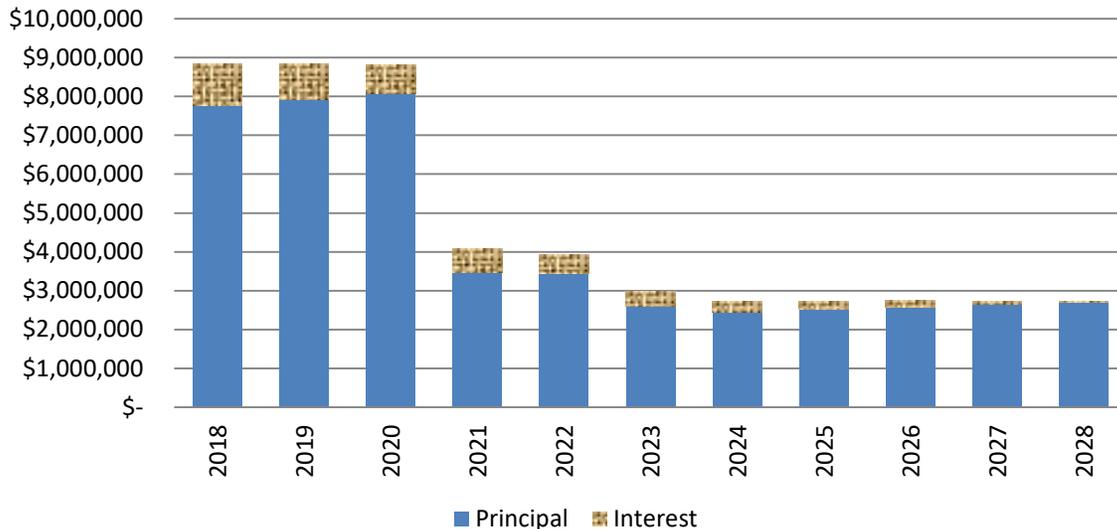
**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
SCHEDULE OF FISCAL YEAR REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2018	Principal & Interest Requirements for 2018			Principal Outstanding December 31, 2018	
				Principal	Interest	Total		
2009	Permanent Improvement & Refunding	11,740,000	4,525,000	470,000	174,213	644,213	4,055,000	
2009	Certificates of Obligation	1,295,000	1,020,000	50,000	42,006	92,006	970,000	
2010	Permanent Improvement	5,000,000	4,880,000	75,000	80,100	155,100	4,805,000	
2010	Permanent Improvement Refunding	11,145,000	2,310,000	1,180,000	147,050	1,327,050	1,130,000	
2010	Certificates of Obligation	6,900,000	3,120,000	115,000	108,188	223,188	3,005,000	
2010A	Certificates of Obligation	1,660,000	1,115,000	85,000	40,725	125,725	1,030,000	
2011	Permanent Improvement Refunding	4,790,000	1,215,000	415,000	30,225	445,225	800,000	
2011	Certificates of Obligation	910,000	790,000	20,000	17,425	37,425	770,000	
2012	Permanent Improvement Refunding	8,555,000	6,425,000	1,590,000	112,600	1,702,600	4,835,000	
2013	Permanent Improvement Refunding	16,360,000	8,805,000	3,230,000	106,745	3,336,745	5,575,000	
2016	General Obligation Refunding	3,170,000	1,970,000	425,000	25,396	450,396	1,545,000	
2017	General Obligation Refunding	9,965,000	9,965,000	115,000	179,111	294,111	9,850,000	
				<u>\$ 46,140,000</u>	<u>\$ 7,770,000</u>	<u>\$ 1,063,783</u>	<u>\$ 8,833,783</u>	<u>\$ 38,370,000</u>

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2018**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Interest	Total
2018	7,770,000	562,201	501,582	1,063,783	8,833,783
2019	7,910,000	501,582	418,910	920,492	8,830,492
2020	8,060,000	418,910	331,106	750,016	8,810,016
2021	3,475,000	331,106	273,850	604,956	4,079,956
2022	3,445,000	273,850	215,117	488,966	3,933,966
2023	2,605,000	215,117	168,174	383,291	2,988,291
2024	2,445,000	168,174	126,069	294,243	2,739,243
2025	2,515,000	126,069	95,777	221,846	2,736,846
2026	2,580,000	95,777	64,658	160,435	2,740,435
2027	2,640,000	64,658	32,699	97,356	2,737,356
2028	2,695,000	32,699	-	32,699	2,727,699
	\$ 46,140,000	\$ 2,790,142	\$ 2,227,941	\$ 5,018,082	\$ 51,158,082

Annual Debt Service Requirements



Summary Discussion

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

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

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

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

FUND FINANCIAL ACTIVITY

2017 Financial Activity - W&S Fund gross revenues are expected to be \$7.35 million, slightly above the budget of \$7.24 million due primarily to the increase in sewer rates and increased usage during the year.

Operating expenditures in 2017 are expected to be approximately \$5.93 million, which is slightly below 2017 Budget appropriations of \$6.03 million. Debt service, administrative cost and a transfer to the Water & Sewer Capital Project Fund adds \$1.19 million more to the total expenditures. Altogether, W&S Fund 2017 expenditures are expected to total approximately \$7.13 million which is below the 2017 Budget of \$7.22 million.

The 2018 Budget - The 2018 Budget anticipates total Water and Sewer Utility Fund revenues of approximately \$8.01 million. The increase in anticipated revenue is due primarily to a rate increase in October 2017 and anticipated rate increase in July 2018.

System operations, including the Utility Billing division, are appropriated at \$5.84 million, including \$1.25 million transferred to the General Fund for the administrative cost allocation.

The transfer to the water & sewer capital project fund is being reinstated at \$900 thousand based on the 2017 water and sewer rate study results.

Debt service for 2018 is \$1,200,246 (principal and interest) on outstanding bonds. The total debt service for the remaining bonds will steadily decrease from a high of \$1.2 million in 2018 to \$954,137 at the final payment on February 1, 2022.

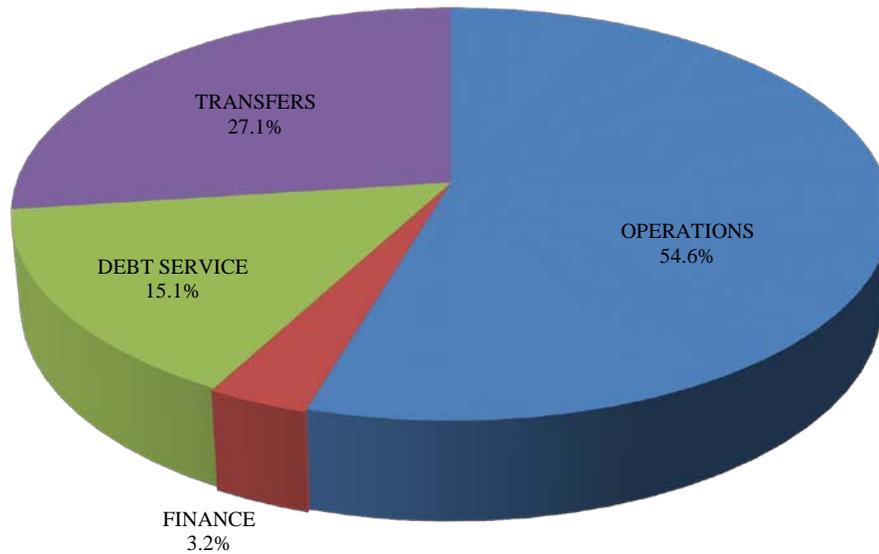
For the Future - The W&S Fund is the most difficult of all of the City's funds to predict. Water usage can vary dramatically with the weather. All projections and budgets are based on averages and likely to differ considerably from actual results. Most costs also vary as revenues fluctuate, but are generally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

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

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

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES:					
WATER SERVICE	\$ 4,641,229	\$ 4,834,127	\$ 4,880,000	\$ 4,900,000	\$ 4,900,000
SEWER SERVICE	2,165,608	2,201,119	2,220,000	2,320,000	2,950,000
PENALTIES	93,526	57,610	55,000	56,000	55,000
CONNECTION FEE	79,006	72,415	80,000	69,000	70,000
EARNINGS ON INVESTMENTS	55	77	-	164	185
MISCELLANEOUS	6,927	7,200	5,000	7,800	6,700
TRANSFER FROM EMPLOYEE BENEFIT FUND	-	-	-	-	29,700
TOTAL REVENUE	6,986,352	7,172,547	7,240,000	7,352,964	8,011,585
EXPENDITURES BY DEPARTMENT:					
DEBT SERVICE	1,221,738	1,201,677	1,193,554	1,193,554	1,200,246
FINANCE	246,398	268,769	276,400	260,665	257,850
PUBLIC WORKS	4,068,771	4,172,845	4,204,600	4,128,400	4,334,700
TRANSFER TO GENERAL FUND	1,250,000	204,500	1,545,500	1,545,500	1,250,000
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	1,200,000	700,000	-	-	900,000
TOTAL EXPENDITURES	7,986,906	6,547,791	7,220,054	7,128,119	7,942,796
NET REVENUES (EXPENDITURES)	(1,000,555)	624,756	19,946	224,845	68,789
BEGINNING WORKING CAPITAL	1,024,475	23,920	702,792	648,676	873,521
ENDING WORKING CAPITAL	\$ 23,920	\$ 648,676	\$ 722,738	\$ 873,521	\$ 942,310

2018 Expenditures by Department



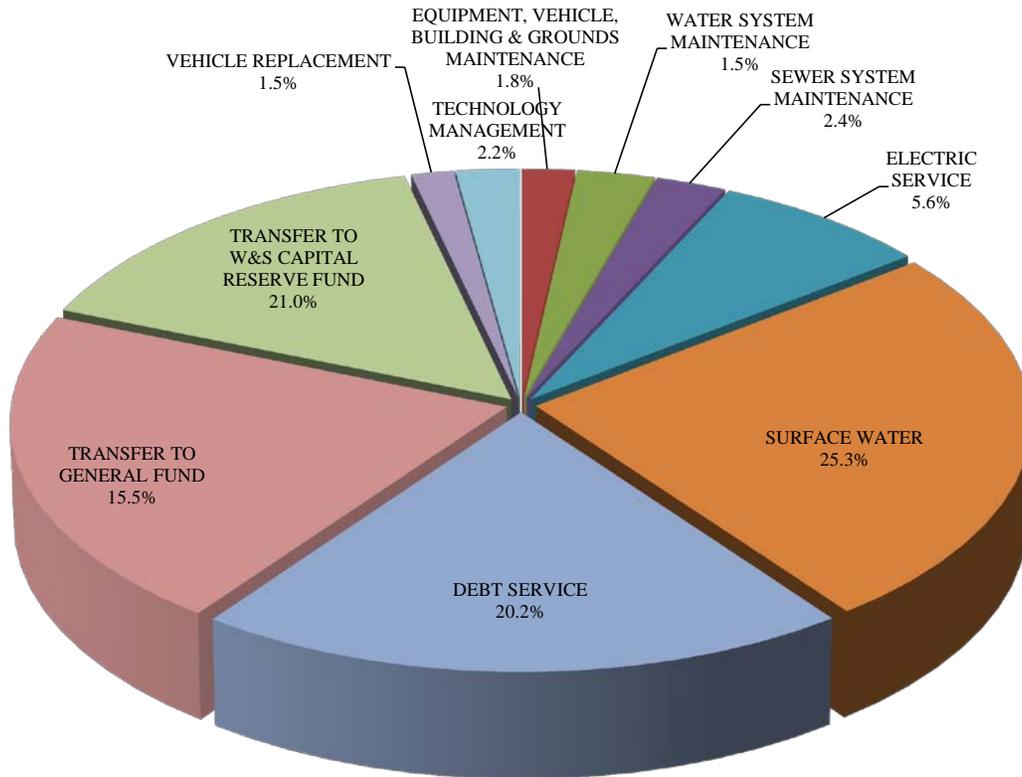
WATER AND SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES:					
WATER SERVICE	\$ 4,641,229	\$ 4,834,127	\$ 4,880,000	\$ 4,900,000	\$ 4,900,000
SEWER SERVICE	2,165,608	2,201,119	2,220,000	2,320,000	2,950,000
PENALTIES	93,526	57,610	55,000	56,000	55,000
CONNECTION FEE	79,006	72,415	80,000	69,000	70,000
EARNINGS ON INVESTMENTS	55	77	-	164	185
MISCELLANEOUS	6,927	7,200	5,000	7,800	6,700
TRANSFER FROM EMPLOYEE BENEFIT FUND	-	-	-	-	29,700
TOTAL REVENUE	6,986,352	7,172,547	7,240,000	7,352,964	8,011,585
EXPENDITURES:					
REGULAR WAGES	740,565	773,460	710,200	689,600	745,200
PART-TIME WAGES	1,657	-	-	-	-
ON CALL	15,849	13,215	13,800	13,800	13,800
OVERTIME	95,817	63,828	80,000	88,700	80,000
LONGEVITY	7,990	8,430	8,400	8,700	8,800
HEALTH & DENTAL	137,297	147,830	158,300	139,100	150,700
TMRS	105,860	112,553	110,600	108,400	117,700
FICA	63,183	62,925	61,000	58,700	62,600
WORKERS COMPENSATION	11,329	11,560	12,200	12,400	11,600
ALLOWANCES	6,171	6,120	6,200	6,200	6,200
OTHER BENEFITS	9,929	10,065	8,600	8,700	3,900
EMPLOYEE RELATIONS	696	690	1,700	1,700	1,700
OFFICE SUPPLIES	1,591	2,291	2,200	1,650	2,100
OPERATING SUPPLIES	26,079	23,400	19,000	19,000	20,000
FUEL	11,623	11,358	16,500	10,000	13,000
TREATMENT CHEMICALS	83,700	87,329	107,000	104,000	104,000
EQUIPMENT MAINTENANCE	18,918	35,641	28,000	24,000	28,000
VEHICLE MAINTENANCE	9,488	18,159	20,000	15,000	15,000
BUILDING & GROUNDS MAINTENANCE	41,889	31,990	62,000	61,000	65,000
WATER SYSTEM MAINTENANCE	127,126	111,246	120,000	120,000	160,000
SEWER SYSTEM MAINTENANCE	228,671	143,783	130,000	145,000	145,000
COMMUNICATION	1,521	74	400	400	400
ELECTRIC SERVICE	466,204	464,154	450,000	415,000	450,000
SURFACE WATER	1,427,356	1,548,013	1,500,000	1,500,000	1,500,000
NATURAL GAS SERVICE	287	270	300	300	300
EQUIPMENT LEASE/RENTAL	5,609	5,463	4,800	5,350	5,350
PROFESSIONAL DUES	966	1,690	2,500	2,500	2,700
PUBLICATIONS	-	65	-	65	-
TRAVEL & TRAINING	24,032	24,362	30,000	28,000	35,000
SLUDGE REMOVAL	38,000	39,825	55,000	55,000	55,000
CREDIT CARD FEES	-	27,359	28,800	35,900	38,800
OTHER CONTRACTED SERVICES	328,521	284,474	324,000	312,500	312,000
COMMUNITY RELATIONS	10,497	7,699	20,000	20,000	20,000
FURNITURE & EQUIP <\$5000	3,013	-	5,000	3,900	2,000
OTHER EQUIPMENT	26,715	20,970	185,000	175,000	83,000
OTHER CONSTRUCTION COSTS	-	-	-	-	115,000
CAPITAL PURCHASES RECLASSIFIED AS ASSET	64,620	124,820			
BAD DEBT EXPENSE	-	8,114	-	-	-
BOND PRINCIPAL	695,000	-	-	-	-
INTEREST ON BONDS	132,404	-	-	-	-

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

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
ISSUANCE COSTS	10,533	-	-	-	-
TRANSFER TO DEBT SERVICE FUND	383,800	1,193,563	1,193,554	1,193,554	1,200,246
TRANSFER TO GENERAL FUND	1,250,000	204,500	1,545,500	1,545,500	1,250,000
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	1,200,000	700,000	-	-	900,000
TRANSFER TO VEHICLE REPLACEMENT FUND	74,000	79,000	76,000	76,000	87,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	98,400	137,500	123,500	123,500	131,700
TOTAL EXPENDITURES	7,986,906	6,547,791	7,220,054	7,128,119	7,942,796
NET REVENUES (EXPENDITURES)	(1,000,555)	624,756	19,946	224,845	68,789
BEGINNING FUND BALANCE	1,024,475	23,920	702,792	648,676	873,521
ENDING FUND BALANCE	\$ 23,920	\$ 648,676	\$ 722,738	\$ 873,521	\$ 942,310

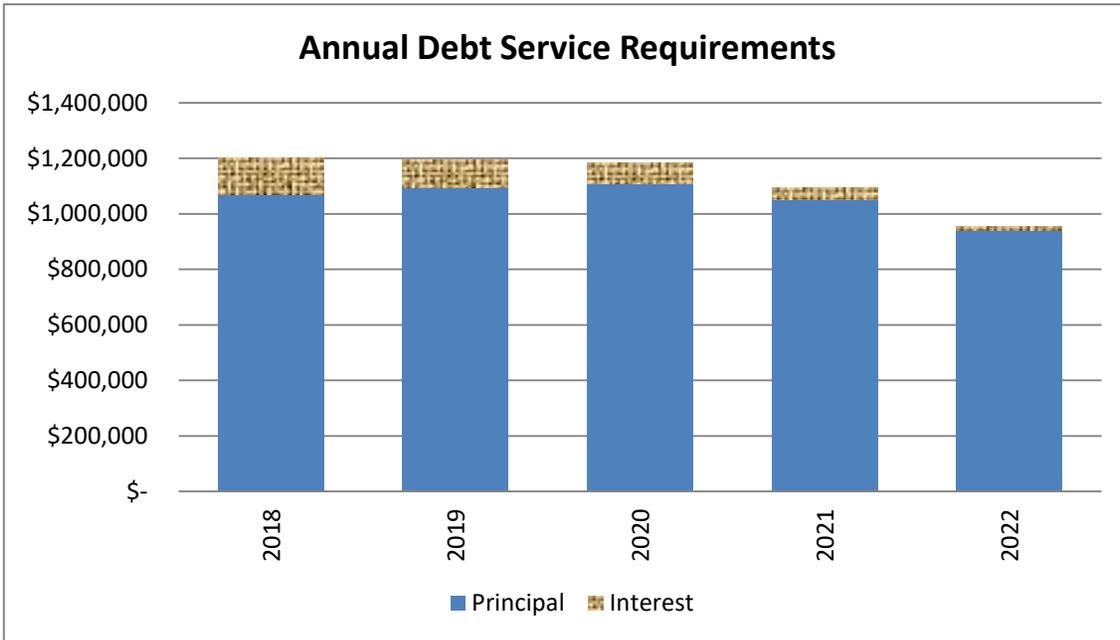
WATER & SEWER FUND EXPENDITURES BY TYPE



**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2018**

Fiscal Year	Principal *	Interest Due 2/1 *	Interest Due 8/1 *	Interest	Total
2018	1,070,000	73,108	57,138	130,246	1,200,246
2019	1,095,000	57,138	43,900	101,038	1,196,038
2020	1,110,000	43,900	30,283	74,183	1,184,183
2021	1,050,000	30,283	14,137	44,420	1,094,420
2022	940,000	14,137	-	14,137	954,137
	\$ 5,265,000	\$ 218,566	\$ 145,458	\$ 364,024	\$ 5,629,024

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



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

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2018	Principal & Interest Requirements for 2018			Principal Outstanding December 31, 2018
				Principal	Interest	Total	
2010	Perm Improv Refunding Bonds (W&S Portion)*	5,080,000	3,295,000	645,000	104,850	749,850	2,650,000
2016	GO Refunding Bonds (W&S Portion)*	3,170,000	1,970,000	425,000	25,396	450,396	1,545,000
			\$ 5,265,000	\$ 1,070,000	\$ 130,246	\$ 1,200,246	\$ 4,195,000

* Portion of debt is transferred to General Debt Service Fund

FINANCE DEPARTMENT (W&S FUND)

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

FINANCE DEPARTMENT MISSION (W&S FUND)

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

FINANCE DEPARTMENT DIVISION (W&S FUND)

Utility Billing – Bills and collections fees associated with the City's water and sewer systems, solid waste and Direct Link. (2018 Budget \$257,850)

FINANCE DEPARTMENT (W&S FUND) 2018 GOALS

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

FINANCE DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 2 (2017 authorized full-time employees – 2)
- * Total budget - \$257,850 (2017 total budget - \$276,400)

FINANCE DEPARTMENT

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
<i>Utility Billing & Customer Service</i>					
Personnel	\$ 167,148	\$ 166,901	\$ 166,600	\$ 158,000	\$ 159,400
Operating charges	78,421	101,869	107,800	100,665	96,450
Capital	829	-	2,000	2,000	2,000
Total	246,398	268,769	276,400	260,665	257,850
<i>Total Department</i>	\$ 246,398	\$ 268,769	\$ 276,400	\$ 260,665	\$ 257,850

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2017	2018	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance - Utility Billing</i>					
Fiscal Services Specialist (Sr. Accounting & Customer Service Rep.)	G16	1	1	48,012	69,617
Fiscal Services Technician/Utility Billing (Accounting Specialist - Utility Billing)	G14	1	1	35,183	51,016
<i>Total Finance (W&S Fund)</i>		2	2		

**WATER AND SEWER FUND
FINANCE DEPARTMENT**

Finance Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 106,201	\$ 111,979	\$ 112,200	\$ 98,700	\$ 107,000
OVERTIME	20,799	13,054	10,000	18,700	10,000
LONGEVITY	890	1,010	1,200	1,200	800
HEALTH & DENTAL	12,349	13,250	14,700	12,400	14,900
TMRS	15,567	16,408	17,000	16,100	16,300
FICA	9,676	9,519	9,400	9,000	9,000
WORKERS COMPENSATION	243	244	300	300	300
OTHER BENEFITS	1,423	1,435	1,300	1,100	600
EMPLOYEE RELATIONS	-	-	500	500	500
PERSONNEL	167,148	166,901	166,600	158,000	159,400
OFFICE SUPPLIES	383	-	1,000	50	500
EQUIPMENT LEASE/RENTAL	4,817	4,376	4,000	4,150	4,150
PUBLICATIONS	-	65	-	65	-
TRAVEL & TRAINING	-	65	2,000	-	1,000
CREDIT CARD FEES	-	27,359	28,800	35,900	38,800
OTHER CONTRACTED SERVICES	73,221	70,004	72,000	60,500	52,000
OPERATIONS	78,421	101,869	107,800	100,665	96,450
FURNITURE & EQUIP <\$5000	829	-	2,000	2,000	2,000
OTHER EQUIPMENT	-	-	-	-	-
CAPITAL	829	-	2,000	2,000	2,000
FINANCE DIVISION TOTAL	\$ 246,398	\$ 268,769	\$ 276,400	\$ 260,665	\$ 257,850

PUBLIC WORKS DEPARTMENT (W&S FUND)

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

PUBLIC WORKS DEPARTMENT MISSION (W&S FUND)

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

PUBLIC WORKS DEPARTMENT DIVISION (W&S FUND)

Operations – Operates and maintains the City's water and sewer systems. (2018 Budget - \$4,334,700)

PUBLIC WORKS DEPARTMENT (W&S FUND) 2018 GOALS

- * Continue overall review of operational system and preventative maintenance procedures and implement necessary changes to enhance the water and wastewater system and/or preventative maintenance procedures to ensure the systems are operating effectively and efficiently.
- * Complete a review of all equipment at the wastewater treatment plant and evaluated any energy or operational efficiencies that may be obtained using changes in technology and equipment.
- * Continue implementation/development of a 5-year capital improvement plan and funding to address the aging water and wastewater mechanical components and infrastructure.
- * Continue our program to replace iron water mains installed before 1939 utilizing city staff with the support of contractors for specialized services that require expertise or equipment not available in-house.
- * Initiate and complete project to add Chlorination feed systems to the Milton Street and the Wakeforest Street Pump Stations allowing us to meet new regulations with any mixture of surface water and well water. Current mixture is reduced to keep Chlorination process optimized for disinfection as required by recently promulgated regulations.
- * Initiate and complete project to renovate the fixed separation equipment troughs) in the clarifiers at the wastewater treatment plant. The current fixed separation equipment was placed in service in 1982. The anticipated service life of this equipment is 30 years and this renovation work is expected to extend the useful life of this equipment by 15 years.

PUBLIC WORKS DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 11 (2017 authorized full-time employees – 11)
- * Total operations budget - \$4,334,700 (2017 total budget - \$4,204,600)
- * Purchase of surface water from the City of Houston - \$1,500,000 (2017 Budget - \$1,500,000)

PUBLIC WORKS DEPARTMENT

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
W&S Fund Operations					
Personnel	\$ 1,029,195	\$ 1,043,776	\$ 1,004,400	\$ 978,000	\$ 1,042,800
Operating charges	2,946,056	2,983,279	3,012,200	2,973,500	3,093,900
Capital	28,899	20,970	188,000	176,900	198,000
Total	4,004,151	4,048,025	4,204,600	4,128,400	4,334,700
Total Department	\$ 4,004,151	\$ 4,048,025	\$ 4,204,600	\$ 4,128,400	\$ 4,334,700

Public Works Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2017	2018	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works - Operations					
Manager/Operations (Operations Superintendent)	G32	1	1	87,785	140,457
Maintenance & Operations Supervisor/Water & Sewer (Field Services Supervisor)	G18	1	1	56,373	81,741
Maintenance & Operations Supervisor/Water & Sewer (Plant Supervisor)	G18	1	1	56,373	81,741
Maintenance & Operations Foreman/ Water & Sewer (Crew Leader)	G16	2	2	48,012	69,617
Maintenance & Operations Technician (Plant Operator)	G14	3	3	35,183	51,016
Maintenance & Operations Technician (Driver/Equipment Operator)	G14	1	1	35,183	51,016
Maintenance & Operations Asst. (Maintenance Worker I)	G12	2	2	27,758	40,249
Total Public Works (W&S Fund)		11	11		

**WATER AND SEWER FUND
PUBLIC WORKS DEPARTMENT**

Operations Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 634,364	\$ 661,481	\$ 598,000	\$ 590,900	\$ 638,200
PART-TIME WAGES	1,657	-	-	-	-
ON CALL	15,849	13,215	13,800	13,800	13,800
OVERTIME	75,019	50,774	70,000	70,000	70,000
LONGEVITY	7,100	7,420	7,200	7,500	8,000
HEALTH & DENTAL	124,948	134,580	143,600	126,700	135,800
TMRS	90,293	96,145	93,600	92,300	101,400
FICA	53,506	53,405	51,600	49,700	53,600
WORKERS COMPENSATION	11,086	11,316	11,900	12,100	11,300
ALLOWANCES	6,171	6,120	6,200	6,200	6,200
OTHER BENEFITS	8,506	8,630	7,300	7,600	3,300
EMPLOYEE RELATIONS	696	690	1,200	1,200	1,200
PERSONNEL	1,029,195	1,043,776	1,004,400	978,000	1,042,800
OFFICE SUPPLIES	1,207	2,291	1,200	1,600	1,600
OPERATING SUPPLIES	26,079	23,400	19,000	19,000	20,000
FUEL	11,623	11,358	16,500	10,000	13,000
TREATMENT CHEMICALS	83,700	87,329	107,000	104,000	104,000
EQUIPMENT MAINTENANCE	18,918	35,641	28,000	24,000	28,000
VEHICLE MAINTENANCE	9,488	18,159	20,000	15,000	15,000
BUILDING & GROUNDS MAINTENANCE	41,889	31,990	62,000	61,000	65,000
WATER SYSTEM MAINTENANCE	127,126	111,246	120,000	120,000	160,000
SEWER SYSTEM MAINTENANCE	228,671	143,783	130,000	145,000	145,000
COMMUNICATION	1,521	74	400	400	400
ELECTRIC SERVICE	466,204	464,154	450,000	415,000	450,000
SURFACE WATER	1,427,356	1,548,013	1,500,000	1,500,000	1,500,000
NATURAL GAS SERVICE	287	270	300	300	300
EQUIPMENT LEASE/RENTAL	792	1,087	800	1,200	1,200
PROFESSIONAL DUES	966	1,690	2,500	2,500	2,700
TRAVEL & TRAINING	24,032	24,297	28,000	28,000	34,000
SLUDGE REMOVAL	38,000	39,825	55,000	55,000	55,000
OTHER CONTRACTED SERVICES	255,299	214,470	252,000	252,000	260,000
COMMUNITY RELATIONS	10,497	7,699	20,000	20,000	20,000
TRANSFER TO VEHICLE REPLACEMENT FUND	74,000	79,000	76,000	76,000	87,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	98,400	137,500	123,500	123,500	131,700
OPERATING	2,946,056	2,983,279	3,012,200	2,973,500	3,093,900
FURNITURE & EQUIP <\$5000	2,184	-	3,000	1,900	-
OTHER EQUIPMENT	26,715	20,970	185,000	175,000	83,000
OTHER CONSTRUCTION COSTS	-	-	-	-	115,000
CAPITAL	28,899	20,970	188,000	176,900	198,000
OPERATIONS DIVISION TOTAL	\$ 4,004,151	\$ 4,048,025	\$ 4,204,600	\$ 4,128,400	\$ 4,334,700

Summary Discussion

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

Financial Activity in 2017 - For the year ending December 31, 2017, the Solid Waste Fund is expected to have revenue of about \$1.65 million for solid waste services.

The direct cost of providing solid waste services in 2017, excluding transfers, is expected to be \$1.49 million. Direct costs include personnel, capital equipment, supplies and services directly related to the curbside collection of solid waste, recycling, trash disposal and street sweeping. The largest single service cost is the fee for the collection and disposal of solid waste. Administration, human resources, legal services, risk management, utility billing, finance and accounting are examples of indirect costs associated with providing solid waste services. The Solid Waste Fund reimbursed the General Fund \$59,400 for these indirect costs, bringing estimated 2017 total costs of service to \$1.55 million.

The 2018 Budget - For the year ending December 31, 2018, the Solid Waste Fund is expected to have revenue of about \$1.76 million for solid waste services.

Total expenditures are expected to be \$1.73 million with proposed changes to enhance curbside service. This budget increases the transfer to the general fund for indirect costs to \$260,000. The Recycling Facility division remaining minimum costs were transferred to the curbside solid waste division for 2018. Based on changes made the working capital is anticipated to be healthy and well in excess of the 10% reserve requirement.

PUBLIC WORKS DEPARTMENT (SOLID WASTE FUND)

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

PUBLIC WORKS DEPARTMENT MISSION (SOLID WASTE FUND)

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

PUBLIC WORKS DEPARTMENT DIVISIONS (SOLID WASTE FUND)

Curbside Solid Waste – Collects and disposes of solid waste. (2018 Budget - \$1,233,000)

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

Curbside Recycling – Collects and recycles recyclable waste. (2018 Budget - \$290,600)

Curbside Green Waste Recycling – Collects and recycles recyclable waste. (2018 Budget - \$203,400)

PUBLIC WORKS DEPARTMENT 2018 GOALS (SOLID WASTE FUND)

- * Utilize technology to continue to educate and enforce the City's solid waste, recycling and yard waste placement guidelines.
- * Develop a robust public education program with the Recycling and Solid Waste Reduction Board to increase the City's recycling efforts.
- * Continue the evaluation of all collection routes to explore optimal routes that minimize misses and complaints.
- * Complete cross training all staff in the maintenance and operation of the street sweeper.
- * Implement Bulk Trash collection from once a week to twice a week.
- * Continue succession planning and employee development through technical, management and leadership training.

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

- * Authorized full-time employees – 7 (2017 authorized full-time employees – 7).
- * Total budget - \$1,727,000 (2017 total budget - \$1,553,200).
- * Fees for disposal of solid waste - \$200,000 (2017 budget - \$200,000).
- * Payment to the General Fund - \$260,000 (2017 budget - \$59,400).

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

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
SOLID WASTE COLLECTION	\$ 1,395,233	\$ 1,818,945	\$ 1,650,000	\$ 1,722,000	\$ 1,752,000
SOLID WASTE SPECIAL COLLECTION	925	180	1,000	-	1,000
SALE OF RECYCLABLES	14,961	1,278	3,000	12,000	3,000
EARNINGS ON INVESTMENTS	194	333	-	1,600	1,000
MISCELLANEOUS	581	787	-	600	600
TOTAL REVENUE	1,411,894	1,821,525	1,654,000	1,736,200	1,757,600
EXPENDITURES BY DIVISION					
CURBSIDE SOLID WASTE	917,137	869,732	998,700	902,556	973,000
RECYCLING FACILITY	19,229	22,203	8,900	7,450	-
CURBSIDE RECYCLING	285,595	294,909	294,400	288,100	290,600
CURBSIDE GREEN WASTE RECYCLING	-	91,143	191,800	174,000	203,400
TRANSFER TO GENERAL FUND	310,000	310,000	59,400	59,400	260,000
TOTAL EXPENDITURES	1,531,960	1,587,987	1,553,200	1,431,506	1,727,000
NET REVENUES (EXPENDITURES)	(120,066)	233,538	100,800	304,694	30,600
BEGINNING WORKING CAPITAL	140,452	(24,260)	41,643	209,278	513,972
ENDING WORKING CAPITAL	\$ 20,386	\$ 209,278	\$ 142,443	\$ 513,972	\$ 544,572

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
SOLID WASTE COLLECTION	\$ 1,395,233	\$ 1,818,945	\$ 1,650,000	\$ 1,722,000	\$ 1,752,000
SOLID WASTE SPECIAL COLLECTION	925	180	1,000	-	1,000
SALE OF RECYCLABLES	14,961	1,278	3,000	12,000	3,000
EARNINGS ON INVESTMENTS	194	333	-	1,600	1,000
RECOVERED BAD DEBT WRITEOFFS	-	-	-	-	-
MISCELLANEOUS	581	787	-	600	600
TRANSFER FROM GENERAL FUND	-	-	-	-	-
TRANSFER FROM VEHICLE REPLACEMENT FUND	-	-	-	-	-
ADVANCE FROM CAPITAL RESERVE FUND	-	-	-	-	-
TRANSFER FROM RECYCLING FUND	-	-	-	-	-
TOTAL REVENUE	1,411,894	1,821,525	1,654,000	1,736,200	1,757,600
EXPENDITURES					
REGULAR WAGES	273,715	257,476	324,800	293,800	310,100
PART-TIME WAGES	-	-	-	-	-
ON CALL	(42)	-	-	-	-
OVERTIME	22,659	20,562	25,700	21,900	25,000
LONGEVITY	3,485	2,315	2,800	2,800	3,400
HEALTH & DENTAL	53,934	62,371	81,600	69,100	69,600
TMRS	36,570	36,474	48,600	43,800	46,700
FICA	21,919	20,233	27,000	23,900	25,200
WORKERS COMPENSATION	12,283	10,946	15,400	11,900	13,100
OTHER BENEFITS	4,148	4,156	4,300	3,900	1,900
EMPLOYEE RELATIONS	609	684	1,000	1,000	1,000
EMPLOYEE TUITION	-	-	-	-	-
ACCRUED VACATION	6,498	(3,440)	-	-	-
PENSION EXPENSE	(2,212)	34,943	-	-	-
OFFICE SUPPLIES	-	200	200	200	200
OPERATING SUPPLIES	9,159	7,640	13,000	11,000	12,200
FUEL	29,199	27,777	44,400	33,000	43,000
EQUIPMENT MAINTENANCE	1,847	389	2,500	2,500	2,000
VEHICLE MAINTENANCE	31,200	48,689	45,000	56,000	46,000
COMMUNICATION	-	-	-	-	-
ELECTRIC SERVICE	779	703	800	650	800
OTHER UTILITIES	-	-	-	-	-
EQUIPMENT LEASE/RENTAL	-	-	-	-	-
PROFESSIONAL DUES	100	281	900	900	900
TRAVEL & TRAINING	2,734	1,462	5,500	5,500	5,500
DISPOSAL FEE	223,813	203,227	240,000	205,000	240,000
LANDFILL MAINTENANCE	9,670	8,880	12,000	12,000	12,000
OTHER CONTRACTED SERVICES	222,814	254,249	317,000	304,000	307,000
COMMUNITY RELATIONS	10,639	17,497	31,500	22,000	30,000
BAD DEBT EXPENSE	-	1,464	-	-	-
FURNITURE & EQUIP <\$5000	-	-	-	-	-
DEPRECIATION	-	-	-	-	-
DEPRECIATION	-	-	-	-	-
OTHER EQUIPMENT	-	-	2,500	1,256	2,000
OTHER EQUIPMENT	-	-	-	-	-
OTHER EQUIPMENT	6,886	6,911	7,000	7,000	8,000
OTHER EQUIPMENT	6,886	6,911	9,500	8,256	10,000
CONSTRUCTION COSTS	-	-	2,500	1,200	3,000
TRANSFER TO GENERAL FUND	310,000	310,000	59,400	59,400	260,000
TRANSFER TO VEHICLE REPLACEMENT FUND	191,000	191,000	192,000	192,000	217,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	48,400	56,500	45,800	45,800	41,400
TOTAL EXPENDITURES	1,531,960	1,587,987	1,553,200	1,431,506	1,727,000
NET REVENUES (EXPENDITURES)	(120,066)	233,538	100,800	304,694	30,600
BEGINNING FUND BALANCE	140,452	(24,260)	41,643	209,278	513,972
ENDING FUND BALANCE	\$ 20,386	\$ 209,278	\$ 142,443	\$ 513,972	\$ 544,572

PUBLIC WORKS SOLID WASTE

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
<i>Curbside Solid Waste</i>					
Personnel	\$ 334,001	\$ 300,947	\$ 395,600	\$ 345,700	\$ 363,000
Operating charges	893,136	878,785	660,000	615,000	865,000
Capital	-	-	2,500	1,256	5,000
Total	1,227,137	1,179,732	1,058,100	961,956	1,233,000
<i>Recycling Facility</i>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating charges	19,229	22,203	6,400	6,250	-
Capital	-	-	2,500	1,200	-
Total	19,229	22,203	8,900	7,450	-
<i>Curbside Recycling</i>					
Personnel	\$ 99,567	\$ 100,803	\$ 73,800	\$ 72,400	\$ 73,600
Operating charges	179,142	187,196	213,600	208,700	209,000
Capital	6,886	6,911	7,000	7,000	8,000
Total	285,595	294,909	294,400	288,100	290,600
<i>Curbside Green Waste Recycling</i>					
Personnel	\$ -	\$ 49,369	\$ 61,800	\$ 54,000	\$ 59,400
Operating charges	-	41,774	130,000	120,000	144,000
Total	-	91,143	191,800	174,000	203,400
Total Department	\$ 1,531,960	\$ 1,587,987	\$ 1,553,200	\$ 1,431,506	\$ 1,727,000

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION	GRADE	2017	2018	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Curbside Solid Waste</i>					
Maintenance & Operations Supervisor/SW (Crew Chief)	G17	1	1	51,373	74,491
Maintenance & Operations Specialist/SW (Crew Leader)	G15	1	1	40,822	59,192
Maintenance & Operations Technician (Driver/Equipment Operator)	G14	3	3	35,183	51,016
<i>Curbside Recycling</i>					
Maintenance & Operations Technician/ (Driver/Equipment Operator)	G14	1	1	35,183	51,016
<i>Curbside Green Waste Recycling</i>					
Maintenance & Operations Technician/ (Driver/Equipment Operator)	G14	1	1	35,183	51,016
TOTAL SOLID WASTE FUND		7	7		

PUBLIC WORKS DEPARTMENT

Curbside Solid Waste Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 208,371	\$ 169,298	\$ 238,300	\$ 214,400	\$ 224,700
ON CALL	(34)	-	-	-	-
OVERTIME	17,089	13,396	18,000	15,000	18,000
LONGEVITY	2,435	1,445	1,800	1,500	2,000
HEALTH & DENTAL	44,662	43,401	66,700	53,500	54,800
TMRS	27,796	23,957	35,500	31,700	33,700
FICA	16,591	13,280	19,700	17,200	18,000
WORKERS COMPENSATION	9,466	7,630	11,500	8,800	9,500
OTHER BENEFITS	3,175	2,601	3,100	2,600	1,300
EMPLOYEE RELATIONS	570	684	1,000	1,000	1,000
ACCRUED VACATION	5,560	(3,942)	-	-	-
PENSION EXPENSE	(1,681)	26,559	-	-	-
OPEB EXPENSE	-	2,636	-	-	-
PERSONNEL	334,001	300,947	395,600	345,700	363,000
OFFICE SUPPLIES	-	200	200	200	200
OPERATING SUPPLIES	8,360	6,877	11,500	10,000	11,000
FUEL	25,174	22,295	37,000	21,000	28,000
EQUIPMENT MAINTENANCE	1,492	207	1,500	1,500	1,000
VEHICLE MAINTENANCE	27,547	28,148	27,000	27,000	25,000
ELECTRIC SERVICE	103	-	-	-	800
PROFESSIONAL DUES	100	281	900	900	900
TRAVEL & TRAINING	2,734	1,462	5,500	5,500	5,500
DISPOSAL FEE	223,813	179,187	200,000	180,000	200,000
LANDFILL MAINTENANCE	9,670	8,880	12,000	12,000	12,000
OTHER CONTRACTED SERVICES	123,593	146,728	145,000	142,000	145,000
COMMUNITY RELATIONS	3,750	13,555	14,500	10,000	13,000
BAD DEBT EXPENSE	-	1,464	-	-	-
TRANSFER TO GENERAL FUND	310,000	310,000	59,400	59,400	260,000
TRANSFER TO VEHICLE REPLACEMENT FUND	140,000	140,000	123,000	123,000	137,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	16,800	19,500	22,500	22,500	25,600
OPERATING	893,136	878,785	660,000	615,000	865,000
OTHER EQUIPMENT	-	-	2,500	1,256	2,000
CONSTRUCTION COSTS	-	-	-	-	3,000
CAPITAL	-	-	2,500	1,256	5,000
CURBSIDE SOLID WASTE DIVISION TOTAL	\$ 1,227,137	\$ 1,179,732	\$ 1,058,100	\$ 961,956	\$ 1,233,000

PUBLIC WORKS DEPARTMENT

Recycling Facility Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL	-	-	-	-	-
ELECTRIC SERVICE	676	703	800	650	-
OTHER UTILITIES	153	-	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	18,400	21,500	5,600	5,600	-
OPERATING	19,229	22,203	6,400	6,250	-
CONSTRUCTION COSTS	-	-	2,500	1,200	-
CAPITAL	-	-	2,500	1,200	-
RECYCLING FACILITY DIVISION TOTAL	\$ 19,229	\$ 22,203	\$ 8,900	\$ 7,450	\$ -

PUBLIC WORKS DEPARTMENT

Curbside Recycling Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ 65,344	\$ 59,097	\$ 46,800	\$ 46,100	\$ 47,600
ON CALL	(8)	-	-	-	-
OVERTIME	5,571	5,056	4,700	4,500	4,000
LONGEVITY	1,050	870	900	900	900
HEALTH & DENTAL	9,272	8,900	7,400	7,200	7,500
TMRS	8,774	8,460	7,200	7,100	7,300
FICA	5,328	4,786	4,000	4,000	4,000
WORKERS COMPENSATION	2,817	2,534	2,200	1,900	2,000
OTHER BENEFITS	974	897	600	700	300
EMPLOYEE RELATIONS	39	-	-	-	-
ACCRUED VACATION	938	501	-	-	-
PENSION EXPENSE	(531)	8,384	-	-	-
OPEB EXPENSE	-	1,318	-	-	-
PERSONNEL	99,567	100,803	73,800	72,400	73,600
OPERATING SUPPLIES	800	763	1,500	1,000	1,200
FUEL	4,025	3,300	4,400	9,000	12,000
EQUIPMENT MAINTENANCE	355	182	1,000	1,000	1,000
VEHICLE MAINTENANCE	3,653	20,004	14,000	20,000	15,000
DISPOSAL FEE	-	15,921	20,000	10,000	20,000
OTHER CONTRACTED SERVICES	99,221	76,584	87,000	87,000	87,000
COMMUNITY RELATIONS	6,888	3,942	17,000	12,000	17,000
TRANSFER TO VEHICLE REPLACEMENT FUND	51,000	51,000	51,000	51,000	40,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	13,200	15,500	17,700	17,700	15,800
OPERATING	179,142	187,196	213,600	208,700	209,000
OTHER EQUIPMENT	6,886	6,911	7,000	7,000	8,000
CAPITAL	6,886	6,911	7,000	7,000	8,000
CURBSIDE RECYCLING DIVISION TOTAL	\$ 285,595	\$ 294,909	\$ 294,400	\$ 288,100	\$ 290,600

PUBLIC WORKS DEPARTMENT

Curbside Green Waste Recycling Division Line Item Budget

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REGULAR WAGES	\$ -	\$ 29,081	\$ 39,700	\$ 33,300	\$ 37,800
OVERTIME	-	2,109	3,000	2,400	3,000
LONGEVITY	-	-	100	400	500
HEALTH & DENTAL	-	10,070	7,500	8,400	7,300
TMRS	-	4,058	5,900	5,000	5,700
FICA	-	2,167	3,300	2,700	3,200
WORKERS COMPENSATION	-	781	1,700	1,200	1,600
OTHER BENEFITS	-	657	600	600	300
ACCRUED VACATION	-	446	-	-	-
PERSONNEL	-	49,369	61,800	54,000	59,400
FUEL	-	2,182	3,000	3,000	3,000
VEHICLE MAINTENANCE	-	537	4,000	9,000	6,000
DISPOSAL FEE	-	8,118	20,000	15,000	20,000
OTHER CONTRACTED SERVICES	-	30,936	85,000	75,000	75,000
TRANSFER TO VEHICLE REPLACEMENT FUND	-	-	18,000	18,000	40,000
OPERATING	-	41,774	130,000	120,000	144,000
CURBSIDE RECYCLING DIVISION TOTAL	\$ -	\$ 91,143	\$ 191,800	\$ 174,000	\$ 203,400

Summary Discussion

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

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund (VRF) finances the purchase of rolling stock routinely used in providing the city's services. Trucks, automobiles, tractors, trailers, ambulances and vans are examples of the types of 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 Management Fund was created to centralize those expenditures, consolidate the management of the resources needed to maintain existing information technology systems, and to deploy new solutions.

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund (ERF) is a newer fund that began in 2011. The seed funding came from a transfer from the excess General Fund reserves. The ERF finances the purchase of equipment routinely used in providing the city's services. The ERF operates in the same manner as the VRF in that each city department makes contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF will purchase equipment when a combination of age and repair cost indicates that the machine has reached the end of its service life.

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

2017 Financial Activity - Revenue in the VRF will be higher than anticipated in the 2017 Budget due to the sale of retired vehicles that were sold at auction. Expenditures in 2017 to the VRF will be slightly lower than budgeted due to lower than budgeted expense for the vehicle purchases.

2018 Budget - Transfers from other funds in 2018 are expected to be \$706,800. The budgeted expenditures in 2018 are \$782,000, which refurbishes or replaces the following:

Fire

- * Replace one ambulance (\$230,000)

Police

- * Replace three Chevy Caprices (\$49,000 each)

Public Works

- * Refurbish two Sterling Acterra/Heil A9500 Solid Waste trucks (\$75,000 each)
- * Purchase one new Solid Waste truck (\$250,000)
- * Purchase American Trailer (Kubota) (\$5,000)

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

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
SALE OF CITY PROPERTY	\$ 23,226	\$ 27,503	\$ -	\$ 10,600	\$ -
EARNINGS ON INVESTMENTS	6,522	9,365	-	10,200	12,500
MISCELLANEOUS	668	-	-	-	-
CHARGES TO OPERATING FUNDS					
TRANSFER FROM GENERAL FUND	332,000	336,000	331,300	331,300	390,300
TRANSFER FROM WATER & SEWER FUND	74,000	79,000	76,000	76,000	87,000
TRANSFER FROM SOLID WASTE FUND	191,000	191,000	192,000	192,000	217,000
TOTAL REVENUES	627,417	642,868	599,300	620,100	706,800
EXPENDITURES					
LOSS ON DISPOSAL OF CITY PROPERTY	(18,018)	-	-	-	-
AUTOMOBILES	-	43,473	-	-	147,000
TRUCKS	-	3,676	74,000	64,000	630,000
HEAVY EQUIPMENT	1,433	-	-	-	-
OTHER EQUIPMENT	-	-	7,000	7,000	5,000
TOTAL EXPENDITURES	1,433	47,149	81,000	71,000	782,000
NET REVENUES (EXPENDITURES)	625,984	595,719	518,300	549,100	(75,200)
BEGINNING BALANCE	1,828,919	2,454,903	3,193,867	3,050,621	3,599,721
ENDING BALANCE	\$ 2,454,903	\$ 3,050,621	\$ 3,712,167	\$ 3,599,721	\$ 3,524,521

**VEHICLE REPLACEMENT FUND
FIVE YEAR REPLACEMENT SCHEDULE
2019 - 2023**

UNIT #	REVENUES	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
103	Chevy 1500 Ext. Cab PU 4x2	Police	2019	\$ 34,000
126	Chevy Caprice	Police	2019	50,000
127	Chevy Caprice	Police	2019	50,000
2	Chevy Impala	Public Works	2019	26,000
710	Ford F-150 XL - V6 Shortbox 4x2	Public Works	2019	26,000
818	TCM Forklift - Model FD25 T7	Public Works	2019	32,000
2019 Vehicle & Equipment Replacement Cost:				\$ 218,000

653	Trailer with Miller Welder	Public Works	2020	\$ 4,000
209	Pierce Fire Pumper	Fire	2020	750,000
102	Toyota Sienna Mini-Van	Police	2020	36,000
302	E-250 Ford Van with Maven Conv. Kit	Public Works	2020	63,000
601	F-250 Extended Cab w/ Dump Body	Public Works	2020	58,000
900	Ford F-250 Diesel Ext. Cab PU 4x2 / Mateco Utility Bed	Public Works	2020	45,000
919	F-250 Extended Cab 2x4	Public Works	2020	40,000
214	Ford Expedition 4x2	Fire	2020	70,000
913	Bucket Truck	Public Works	2020	100,000
548	Trailer with Miller Welder	Public Works	2020	10,000
915	F-250 Extended Cab 2x4	Public Works	2020	56,000
916	F-250 Extended Cab 2x5	Public Works	2020	35,000
749	Jet Truck	Public Works	2020	124,000
778	Hydro Pack	Public Works	2020	12,000
714	F-250 Extended Cab 2x5	Public Works	2020	36,000
2020 Vehicle & Equipment Replacement Cost:				\$ 1,439,000

101	Ford SUV	Police	2021	\$ 45,000
104	Chevy Caprice	Police	2021	44,000
130	Ford SUV	Police	2021	54,000
131	Ford SUV	Police	2021	54,000
132	Ford SUV	Police	2021	54,000
707	F-250 Reg. Cab	Public Works	2021	41,000
745	Case Backhoe	Public Works	2021	100,000
823	Kubota Trackhoe	Public Works	2021	35,000
2021 Vehicle & Equipment Replacement Cost:				\$ 427,000

**VEHICLE REPLACEMENT FUND
FIVE YEAR REPLACEMENT SCHEDULE
2019 - 2023**

UNIT #	REVENUES	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
218	Suburban 4x2 - Command Vehicle	Fire	2022	\$ 69,000
409	E-350 with Starcraft 14 passenger bus body	Parks	2022	80,000
411	F-250 XL Ext. Cab with Tommy Lift	Parks	2022	46,000
412	Ford F-250 Ext. Cab w/ Service Body	Parks	2022	51,000
642	JD 410J Backhoe	Public Works	2022	145,000
712	Ford F-250 Diesel with RKI L56 Service Body - 4x2	Public Works	2022	47,000
826	Trailer with Miller Welder	Public Works	2022	4,000
702	Ford F450 w/ Teletop	Public Works	2022	72,000
703	Ford F450 w/ Teletop	Public Works	2022	72,000
704	Ford F450 w/ Teletop	Public Works	2022	72,000
2022 Vehicle & Equipment Replacement Cost:				\$ 658,000
213	Trailer	Fire	2023	\$ 15,000
133	Chevy Caprice	Police	2023	54,000
134	Chevy Caprice	Police	2023	54,000
135	Chevy Caprice	Police	2023	54,000
1	Ford Escape XL	Public Works	2023	35,000
658	Trailer Mounted Pressure Washer	Public Works	2023	10,000
670	Volva HDR w/ Heil 2500 Durapack 25 yd body	Public Works	2023	327,000
819	New Kubota U45 Zero Tall Mini Excavator w/ multiple buckets	Public Works	2023	70,000
821	Ingersol Rand XP185 WIR Air Compressor	Public Works	2023	22,000
822	Kubota Trailer - 20' Tandem Axle	Public Works	2023	14,000
918	Enclosed Cargo Trailer - 20' - Traffic Control Rapid Response	Public Works	2023	12,000
2023 Vehicle & Equipment Replacement Cost:				\$ 667,000

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.

2017 Financial Activity - In 2017, transfers from other funds are expected to be \$1,472,400 and total revenues are projected to be \$1,472,400. Total expenditures are expected to reach \$1,477,624.

2018 Budget - The 2018 Budget projects transfers from other funds amounting to \$1,567,200. Expenditures for operations are budgeted to be \$1,523,193.

ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)

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

**ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)
MISSION**

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

**ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)
DIVISIONS**

Technology Management – Directs, supports and funds the city's use of technology to provide services. (2018 Budget - \$1,523,193)

**ADMINISTRATION DEPARTMENT
(TECHNOLOGY MANAGEMENT FUND) 2018 GOALS**

- * Continue the Detailed Design on the Virtual Gate Project with the initial start on construction in Q4.
- * Support the enhancement and effectiveness of our webpage, including multi-media offerings
- * Support the continued enhancement and expansion of the Cartegraph Work Order System
- * Continue our Hi-Technology replacement plan by replacing 20% of the desktop inventory annually

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

- * Authorized full-time employees – 4 (2017 authorized full-time employees – 4).
- * Total budget – \$1,523,193 (2017 total budget – \$1,441,780).

**TECHNOLOGY MANAGEMENT FUND
ADMINISTRATION DEPARTMENT**

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
<i>Administration</i>					
Personnel	\$ 454,204	\$ 558,699	\$ 533,400	\$ 507,500	\$ 583,400
Operating charges	890,510	909,683	908,380	970,124	939,793
Total Department	\$ 1,344,713	\$ 1,468,382	\$ 1,441,780	\$ 1,477,624	\$ 1,523,193

Administration Staffing Schedule (Technology Management Fund)

POSITION	GRADE	2017		2018		SALARY RANGE	
		BUDGET	BUDGET	BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Technology Management</i>							
Director/IT (Information Technology Director)	G41	1	1	1	1	110,007	187,013
Manager/IT (IT Operations Manager)	G32	0	1	1	1	87,785	140,457
Technology Coordinator (Network Administrator)	G23	1	1	1	1	60,590	90,885
Technology Support Specialist (IT Technician)	G17	2	1	1	1	51,373	74,491
Total Technology Management Fund		4	4	4	4		

TECHNOLOGY MANAGEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
CHARGES TO OPERATING FUNDS					
TRANSFER FROM GENERAL FUND	\$ 1,152,500	\$ 1,342,250	\$ 1,301,100	\$ 1,301,100	\$ 1,394,100
TRANSFER FROM CAPITAL RESERVE FUND	-	132,000	-	-	-
TRANSFER FROM WATER & SEWER FUND	98,400	137,500	123,500	123,500	131,700
TRANSFER FROM SOLID WASTE FUND	48,400	56,500	45,800	45,800	41,400
SALE OF CITY PROPERTY	15,200	125	-	-	-
MISCELLANEOUS	225	-	-	-	-
EARNINGS ON INVESTMENTS	147	851	-	2,000	1,000
TOTAL REVENUES	1,314,872	1,669,226	1,470,400	1,472,400	1,568,200
EXPENDITURES					
REGULAR WAGES	\$ 310,452	\$ 350,619	\$ 360,500	\$ 339,500	\$ 395,700
ON CALL	5,310	5,370	5,500	5,000	5,500
OVERTIME	8,099	11,053	8,500	11,500	8,500
LONGEVITY	1,505	1,780	1,900	2,000	1,600
HEALTH & DENTAL	42,581	52,131	58,400	57,100	71,000
TMRS	41,069	49,670	52,800	49,700	58,000
FICA	24,493	27,046	28,400	27,600	29,900
WORKERS COMPENSATION	1,273	1,449	1,700	1,200	1,600
ALLOWANCES	12,116	12,960	13,000	11,100	9,800
OTHER BENEFITS	3,074	3,355	2,700	2,800	1,800
ACCRUED VACATION	6,715	1,390	-	-	-
PENSION EXPENSE	(2,485)	39,242	-	-	-
OPEB EXPENSE	-	2,636	-	-	-
PERSONNEL	454,204	558,699	533,400	507,500	583,400
EQUIPMENT MAINTENANCE	27,767	46,005	20,000	20,844	20,000
HARDWARE & SOFTWARE MAINTENANCE					
CONTRACTS	448,303	439,615	500,580	545,580	537,873
TELE-COMMUNICATIONS & DATA & RADIO	299,147	212,513	270,000	270,000	264,120
SOFTWARE LICENSES	753	2,332	-	900	-
CONSULTANTS	12,077	6,191	15,000	15,000	15,000
TRAVEL & TRAINING	2,462	13,370	12,800	12,800	12,800
OTHER CONTRACTED SERVICES	-	35	-	15,000	-
TECHNOLOGY PROJECTS	28,238	89,662	-	-	-
HIGH TECHNOLOGY REPLACEMENTS	71,763	99,960	90,000	90,000	90,000
OPERATIONS	890,510	909,683	908,380	970,124	939,793
TOTAL EXPENDITURES	1,344,713	1,468,382	1,441,780	1,477,624	1,523,193
NET REVENUES (EXPENDITURES)	(29,841)	200,844	28,620	(5,224)	45,007
BEGINNING BALANCE	(141,211)	(200,816)	212	28	(5,197)
ENDING BALANCE	\$ (171,052)	\$ 28	\$ 28,832	\$ (5,197)	\$ 39,810

EQUIPMENT REPLACEMENT FUND

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

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

2017 Financial Activity - In 2017, transfers from other funds are expected to be \$851,700 and total revenues are projected to be \$866,400. Total expenditures are expected to be \$89,900.

2018 Budget - Transfers from other funds in 2018 are expected to be \$653,500. The budgeted expenditures in 2018 are \$439,100, which is for the following:

- * Parks – Lilly Pad Entry Pads (\$22,000)
- * Parks – UV Chamber (portion of UV system) (\$18,000)
- * Parks – Diamond Brite pool finish (\$55,000)
- * Parks – Two treadmills (\$18,300)
- * Parks – Two AMT's (\$18,000)
- * Parks – Elliptical (\$7,800)
- * Public Works – Underground storage tank including submersible pumps (\$300,000)

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

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

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
SALE OF CITY PROPERTY	\$ 1,266	\$ 6,500	\$ -	\$ -	\$ -
MISCELLANEOUS	16,683	10,351	-	7,600	-
TRANSFER FROM GENERAL FUND	89,000	868,325	851,700	851,700	653,500
EARNINGS ON INVESTMENTS	1,593	4,742	-	7,100	4,100
TOTAL REVENUES	<u>108,542</u>	<u>889,918</u>	<u>851,700</u>	<u>866,400</u>	<u>657,600</u>
EXPENDITURES					
OTHER EQUIPMENT	65,458	-	5,600	89,900	439,100
TOTAL EXPENDITURES	<u>65,458</u>	<u>13,781</u>	<u>5,600</u>	<u>89,900</u>	<u>439,100</u>
NET REVENUES (EXPENDITURES)	43,085	876,137	846,100	776,500	218,500
BEGINNING BALANCE	245,632	288,717	1,100,617	1,164,853	1,941,353
ENDING BALANCE	<u>\$ 288,717</u>	<u>\$ 1,164,853</u>	<u>\$ 1,946,717</u>	<u>\$ 1,941,353</u>	<u>\$ 2,159,853</u>

EQUIPMENT REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2019 - 2023

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Diamond Brite - CP	PARD- Colonial Park Pool	2019	\$ 123,953
Self Contained Breathing Apparatus (SCBA) Replacement	Fire	2019	\$ 162,000
Signal Indication/Illumination (Buffalo & University)	Traffic	2019	\$ 10,751
Signal Indication/Illumination (Buffalo & Rice)	Traffic	2019	\$ 10,751
Signal Indication/Illumination (Buffalo & Sunset)	Traffic	2019	\$ 10,751
Signal Indication/Illumination (Weslayan & University)	Traffic	2019	\$ 10,751
Signal Indication/Illumination (Weslayan & Rice)	Traffic	2019	\$ 10,751
Conflict Monitors (Buffalo & University)	Traffic	2019	\$ 1,305
Conflict Monitors (Buffalo & Rice)	Traffic	2019	\$ 1,305
Conflict Monitors (Buffalo & Sunset)	Traffic	2019	\$ 1,305
Conflict Monitors (Weslayan & University)	Traffic	2019	\$ 1,305
Conflict Monitors (Weslayan & Rice)	Traffic	2019	\$ 1,305
Water Pump #1 - WURC	Facilities	2019	\$ 7,392
Water Pump #2 - WURC	Facilities	2019	\$ 7,392
Medtronic Lifepak CR Plus (AED)1	PARD- Recreation Center	2019	\$ 2,342
Precor 835 Recumbent Bike (1)	PARD- Recreation Center	2019	\$ 2,957
Pump Impeller	PARD- Recreation Center	2019	\$ 1,599
Weg Motor	PARD- Recreation Center	2019	\$ 2,391
Floatable Log	PARD- Colonial Park Pool	2019	\$ 5,134
Jet Pump (Aurora Pump)	PARD- Colonial Park Pool	2019	\$ 2,740
Jet Pump Motor	PARD- Colonial Park Pool	2019	\$ 2,748
Lily Pads (2)-1	PARD- Colonial Park Pool	2019	\$ 5,196
Lily Pads (2)-2	PARD- Colonial Park Pool	2019	\$ 4,898
Main Motor	PARD- Colonial Park Pool	2019	\$ 6,026
Main Pump (Aurora Pumps)	PARD- Colonial Park Pool	2019	\$ 4,697
Medtronic Lifepak CR Plus (AED)	PARD- Colonial Park Pool	2019	\$ 2,342
Play Structure (Aurora Pump)	PARD- Colonial Park Pool	2019	\$ 2,871
Play Structure Motor	PARD- Colonial Park Pool	2019	\$ 3,382
Slide Pump (Aurora Pump)	PARD- Colonial Park Pool	2019	\$ 3,001
Slide Pump Motor	PARD- Colonial Park Pool	2019	\$ 2,748
Zero Depth (Aurora Pump)	PARD- Colonial Park Pool	2019	\$ 3,001
Zero Depth Motor	PARD- Colonial Park Pool	2019	\$ 3,618
2019 Replacement Cost:			\$ 422,708

EQUIPMENT REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2019 - 2023

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Clary UPS	Traffic	2020	\$ 8,063
Clary UPS	Traffic	2020	\$ 8,063
Clary UPS	Traffic	2020	\$ 8,063
Clary UPS	Traffic	2020	\$ 8,063
Clary UPS	Traffic	2020	\$ 8,063
Opticom Cards	Traffic	2020	\$ 6,855
Opticom Cards	Traffic	2020	\$ 6,855
Opticom Cards	Traffic	2020	\$ 6,855
Opticom Cards	Traffic	2020	\$ 6,855
Opticom Cards	Traffic	2020	\$ 6,855
Pedestrian Indicators	Traffic	2020	\$ 9,676
Pedestrian Indicators	Traffic	2020	\$ 9,676
Pedestrian Indicators	Traffic	2020	\$ 9,676
Pedestrian Indicators	Traffic	2020	\$ 9,676
Pedestrian Indicators	Traffic	2020	\$ 9,676
Traffic Light Poles (2) and Mast Arms (4) (non-decorativ	Traffic	2020	\$ 119,409
Traffic Light Poles (2) and Mast Arms (4) (non-decorativ	Traffic	2020	\$ 119,409
Traffic Light Poles (2) and Mast Arms (4) (non-decorativ	Traffic	2020	\$ 119,409
Traffic Light Poles (2) and Mast Arms (4) (non-decorativ	Traffic	2020	\$ 119,409
Traffic Light Poles (2) and Mast Arms (4) (non-decorativ	Traffic	2020	\$ 119,409
Water pump built into chiller.	Facilities	2020	\$ 10,751
10 Pair Dumbbell Rack w/Saddles	PARD- Recreation Center	2020	\$ 943
15" LCD TV (3)	PARD- Recreation Center	2020	\$ 3,441
15" LCD TV (6)	PARD- Recreation Center	2020	\$ 6,881
4020 Marina Chaise Lounge	PARD- Recreation Center	2020	\$ 3,700
Ab Coaster CS3000	PARD- Recreation Center	2020	\$ 3,225
Becsys5	PARD- Recreation Center	2020	\$ 6,720
Biceps Curl	PARD- Recreation Center	2020	\$ 3,879
Glide Functional Strength Trainer	PARD- Recreation Center	2020	\$ 4,083
Griswold Pump	PARD- Recreation Center	2020	\$ 7,392
Havana Classic Armchair Espresso-6030	PARD- Recreation Center	2020	\$ 1,677
Havana Tables (48")-6030	PARD- Recreation Center	2020	\$ 981
Lat Pulldown	PARD- Recreation Center	2020	\$ 4,193
Leg Extension	PARD- Recreation Center	2020	\$ 4,403
Leg Press	PARD- Recreation Center	2020	\$ 6,290
Precor 833 TRM Treadmill (4)	PARD- Recreation Center	2020	\$ 23,508
Precor 835 EFX - Elliptical (moving arms)	PARD- Recreation Center	2020	\$ 11,147
Precor 835 Recumbent Bike (2)	PARD- Recreation Center	2020	\$ 5,915
Precor 835 Upright Bike (1)	PARD- Recreation Center	2020	\$ 2,669
Precor Power Cage	PARD- Recreation Center	2020	\$ 2,385

EQUIPMENT REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2019 - 2023

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Refrigerator-6030	PARD- Recreation Center	2020	\$ 1,613
Seated Leg Curl	PARD- Recreation Center	2020	\$ 4,612
Seated Row	PARD- Recreation Center	2020	\$ 3,879
Surebench (Flat/Adj/Incline) (3)	PARD- Recreation Center	2020	\$ 3,302
Triceps Extension	PARD- Recreation Center	2020	\$ 3,879
UMAX U@ Series 5-50lb pair urethane dumbbells	PARD- Recreation Center	2020	\$ 1,972
UV System-6030	PARD- Recreation Center	2020	\$ 60,476
4020 Marina Chaise Lounge (70)	PARD- Colonial Park Pool	2020	\$ 18,502
Becsys5	PARD- Colonial Park Pool	2020	\$ 6,720
Havana Classic Armchair Espresso-6050	PARD- Colonial Park Pool	2020	\$ 5,870
Havana Classic Barstool Espresso	PARD- Colonial Park Pool	2020	\$ 2,097
Havana Tables (48")-6050	PARD- Colonial Park Pool	2020	\$ 5,687
Lady Alligator	PARD- Colonial Park Pool	2020	\$ 6,898
RayPak Pool Heater - CP	PARD- Colonial Park Pool	2020	\$ 32,357
Refrigerator-6050	PARD- Colonial Park Pool	2020	\$ 1,613
Umbrella 9"dia. F19pm	PARD- Colonial Park Pool	2020	\$ 7,495
UV System-6050	PARD- Colonial Park Pool	2020	\$ 60,476
2020 Replacement Cost:			\$ 1,061,646
15" LCD TV (2)	PARD- Recreation Center	2021	\$ 2,294
RayPak Pool Heater	PARD- Recreation Center	2021	\$ 23,378
2021 Replacement Cost:			\$ 25,672
LifePack 15 cardiac monitor - Medic 1	Fire	2022	\$ 60,000
Traffic Cameras	Traffic	2022	\$ 5,107
Traffic Cameras	Traffic	2022	\$ 5,107
Traffic Cameras	Traffic	2022	\$ 5,107
Traffic Cameras	Traffic	2022	\$ 5,107
Traffic Cameras	Traffic	2022	\$ 5,107
Video Processors	Traffic	2022	\$ 6,720
Video Processors	Traffic	2022	\$ 6,720
Video Processors	Traffic	2022	\$ 6,720
Video Processors	Traffic	2022	\$ 6,720
Video Processors	Traffic	2022	\$ 6,720
Judson Park Lighting	PARD- Park Maintenance	2022	\$ 33,291
Whitt Johnson Court Resurfacing	PARD- Park Maintenance	2022	\$ 3,582
Wier Basketball Court Resurfacing	PARD- Park Maintenance	2022	\$ 3,582
Wier Irrigation	PARD- Park Maintenance	2022	\$ 38,735
Wier Tennis Court Resurfacing	PARD- Park Maintenance	2022	\$ 8,358
2022 Replacement Cost:			\$ 206,683

EQUIPMENT REPLACEMENT SCHEDULE
FIVE YEAR REPLACEMENT SCHEDULE
2019 - 2023

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
Air Handler #1 - CH	Facilities	2023	\$ 25,335
Air Handler #2 - CH	Facilities	2023	\$ 29,732
Air Handler #3 - CH	Facilities	2023	\$ 28,685
Air Handler #4	Facilities	2023	\$ 28,894
Refrigerator Replacement-CB purchased in 2011	PARD- Senior Services	2023	\$ 3,137
Medtronic Lifepak CR Plus (AED)2	PARD- Recreation Center	2023	\$ 2,274
Huffington Irrigation	PARD- Park Maintenance	2023	\$ 46,272
Whitt Johnson Irrigation	PARD- Park Maintenance	2023	\$ 37,688
2023 Replacement Cost:			\$ 202,017

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.

2017 Financial Activity - The city's Employee Benefit Fund revenue is anticipated to be at \$2.56 million to fund employee benefits and the administrative costs of providing those benefits. Charges to the operating funds are expected to be \$2.22 million and the balance of \$0.34 million comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be \$2.62 million, equal to appropriations.

2018 Budget - Charges to operating funds in the amount of \$2.23 million plus \$0.38 million from employee/retiree contributions and other miscellaneous earnings are budgeted. Expenditures are expected to be \$2.69 million, a 15.23% decrease from the 2017 budgeted expenditures. This net decrease is due primarily to decreases in medical benefit premiums for 2018 (\$243,400), compensation study consultants (\$44,500) and known employee retirements (\$117,000).

EMPLOYEE BENEFIT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
CHARGES TO OPERATING FUNDS:					
ER - HEALTH	\$ 1,063,012	\$ 1,205,060	\$ 1,777,300	\$ 1,400,000	\$ 1,523,500
ER - DENTAL	52,477	55,766	75,100	58,000	67,200
ER - LIFE	17,891	18,497	24,000	20,000	20,000
ER - DISABILITY	29,726	30,535	26,600	31,000	30,200
ER - WORKER'S COMPENSATION	101,026	108,483	126,500	110,000	131,200
ER - RETIREES	190,000	209,000	240,400	240,400	180,000
ER - OTHER BENEFITS	321,139	322,027	325,000	358,000	274,500
EMPLOYEE CONTRIBUTIONS					
EE - HEALTH	181,133	243,469	266,000	280,000	316,800
EE - DENTAL	17,369	16,870	25,000	17,000	20,500
EE - VISION	12,862	13,104	15,000	13,000	14,500
EE-PPACA CONTRIBUTIONS	31,654	-	75,000	-	-
COBRA CONTRIBUTIONS	27,404	29,243	50,000	23,000	30,000
EARNINGS ON INVESTMENTS	3,395	5,721	1,000	4,600	3,000
TOTAL REVENUES	2,049,088	2,257,775	3,026,900	2,555,000	2,611,400
EXPENDITURES					
MEDICAL PREMIUMS - ACTIVE	1,259,720	1,571,458	2,043,300	1,800,000	1,840,300
MEDICAL PREMIUMS - RETIRED	158,351	127,683	240,400	101,000	180,000
MEDICAL PREMIUMS - COBRA	-	-	10,000	23,000	30,000
DENTAL PREMIUMS - ACTIVE	73,814	76,464	100,100	90,000	87,700
VISION PREMIUMS - ACTIVE	14,849	14,827	15,000	13,000	14,500
WORKER'S COMPENSATION	87,287	94,196	126,500	100,000	131,200
LIFE & AD&D, DISABILITY	42,577	49,851	50,600	54,000	50,600
UNEMPLOYMENT CLAIMS	-	3,567	10,000	10,000	10,000
OTHER ADMINSTRATIVE COST	7,907	10,401	20,000	15,000	20,000
MEDICAL PREMIUMS - RETIREE DEPENDENT	-	2,399	40,000	-	40,000
HEALTH CARE REFORM UNFUNDED					
MANDATE	35,908	4,185	75,000	-	-
WELLNESS PROGRAM	8,885	8,332	25,000	10,000	22,000
ACCUMULATED SICK LEAVE	-	-	80,000	80,000	80,000
ACCRUED VACATION	-	-	40,000	40,000	40,000
RECRUITING & HIRING	11,746	17,186	15,000	15,000	24,000
EVENTS	17,300	14,203	20,000	20,000	20,000
AWARDS	2,449	2,619	3,000	3,000	3,000
TUITION	14,508	28,137	47,500	42,500	42,500
INCENTIVES	-	-	5,000	-	5,000
CONSULTANTS	6,022	3,338	54,500	54,500	10,000
TRAVEL & TRAINING	-	6,409	10,000	7,000	10,000
TRANSFER TO GENERAL FUND	-	-	146,500	146,500	-
TRANSFER TO WATER & SEWER FUND	-	-	-	-	29,700
TOTAL EXPENDITURES	1,741,324	2,035,255	3,177,400	2,624,500	2,690,500
NET REVENUES (EXPENDITURES)	307,764	222,520	(150,500)	(69,500)	(79,100)
BEGINNING BALANCE	555,893	863,657	557,391	1,086,177	1,016,677
ENDING BALANCE	\$ 863,657	\$ 1,086,177	\$ 406,891	\$ 1,016,677	\$ 937,577

Summary Discussion

Special Revenue Funds are created to account for the proceeds from specific revenue sources that are restricted to expenditures for specific purposes. The City has ten active Special Revenue Funds in 2018:

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

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

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

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

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

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

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

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

PARKS DONATION FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
EARNINGS ON INVESTMENTS	\$ 121	\$ 225	\$ -	\$ 1,000	\$ 900
DONATIONS	5,368	72,824	236,500	242,300	42,700
TOTAL REVENUES	5,489	73,049	236,500	243,300	43,600
EXPENDITURES					
OPERATING SUPPLIES	5,861	29,266	217,500	90,000	146,900
TOTAL EXPENDITURES	5,861	29,266	217,500	90,000	146,900
NET REVENUES (EXPENDITURES)	(372)	43,783	19,000	153,300	(103,300)
BEGINNING BALANCE	21,799	21,427	39,525	65,210	218,510
ENDING BALANCE	21,427	65,210	58,525	218,510	115,210

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

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
FRIENDS OF WEST U PARKS	\$ 20,199	\$ 352,642	\$ 350,000	\$ 35,000	\$ 500,000
EARNINGS ON INVESTMENTS	1,474	3,484	-	-	-
TOTAL REVENUES	<u>21,673</u>	<u>356,126</u>	<u>350,000</u>	<u>35,000</u>	<u>500,000</u>
EXPENDITURES					
CONSTRUCTION COSTS	19,590	352,387	350,000	10,000	500,000
TOTAL EXPENDITURES	<u>19,590</u>	<u>352,387</u>	<u>350,000</u>	<u>10,000</u>	<u>500,000</u>
NET REVENUES (EXPENDITURES)	2,083	3,739	-	25,000	-
BEGINNING BALANCE	1	2,084	5,823	5,823	30,823
ENDING BALANCE	<u>2,084</u>	<u>5,823</u>	<u>5,823</u>	<u>30,823</u>	<u>30,823</u>

COURT TECHNOLOGY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
MUNICIPAL COURT FINES	\$ 6,339	\$ 4,174	\$ 3,000	\$ 5,000	\$ 5,000
TOTAL REVENUES	<u>6,339</u>	<u>4,174</u>	<u>3,000</u>	<u>5,000</u>	<u>5,000</u>
EXPENDITURES					
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	50	-	-	-	-
OTHER CONTRACTED SERVICES	5,689	(561)	-	-	-
FURNITURE & EQUIP <\$5000	-	-	-	-	-
TOTAL EXPENDITURES	<u>5,739</u>	<u>(561)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET REVENUES (EXPENDITURES)	600	4,736	3,000	5,000	5,000
BEGINNING BALANCE	(4,882)	(4,282)	(732)	454	5,454
ENDING BALANCE	<u>\$ (4,282)</u>	<u>\$ 454</u>	<u>\$ 2,268</u>	<u>\$ 5,454</u>	<u>\$ 10,454</u>

TREE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
OTHER FEES AND PERMITS	\$ 62,133	\$ 73,091	\$ 30,000	\$ 35,000	\$ 40,000
EARNINGS ON INVESTMENTS	938	1,301	-	1,300	900
TOTAL REVENUES	<u>63,072</u>	<u>74,392</u>	<u>30,000</u>	<u>36,300</u>	<u>40,900</u>
EXPENDITURES					
TREE REPLACEMENT OPERATING EXPENDITURES	<u>23,782</u>	<u>35,587</u>	<u>30,000</u>	<u>33,000</u>	<u>33,000</u>
TOTAL EXPENDITURES	<u>23,782</u>	<u>35,587</u>	<u>30,000</u>	<u>33,000</u>	<u>33,000</u>
NET REVENUES (EXPENDITURES)	39,290	38,805	-	3,300	7,900
BEGINNING BALANCE	<u>146,680</u>	<u>185,970</u>	<u>188,870</u>	<u>224,775</u>	<u>228,075</u>
ENDING BALANCE	<u>\$ 185,970</u>	<u>\$ 224,775</u>	<u>\$ 188,870</u>	<u>\$ 228,075</u>	<u>\$ 235,975</u>

COURT SECURITY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
MUNICIPAL COURT FINES	\$ 4,699	\$ 3,680	\$ 4,500	\$ 4,800	\$ 4,500
EARNINGS ON INVESTMENTS	237	287	-	300	150
TOTAL REVENUES	<u>4,935</u>	<u>3,967</u>	<u>4,500</u>	<u>5,100</u>	<u>4,650</u>
EXPENDITURES					
FURNITURE & EQUIP <\$5000	510	-	15,000	10,000	15,000
TOTAL EXPENDITURES	<u>510</u>	<u>-</u>	<u>15,000</u>	<u>10,000</u>	<u>15,000</u>
NET REVENUES (EXPENDITURES)	4,425	3,967	(10,500)	(4,900)	(10,350)
BEGINNING BALANCE	<u>37,209</u>	<u>41,634</u>	<u>36,634</u>	<u>45,601</u>	<u>40,701</u>
ENDING BALANCE	<u>\$ 41,634</u>	<u>\$ 45,601</u>	<u>\$ 26,134</u>	<u>\$ 40,701</u>	<u>\$ 30,351</u>

METRO GRANT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
METRO	\$ 558,668	\$ 525,681	\$ 500,000	\$ 545,000	\$ 568,000
EARNINGS ON INVESTMENTS	446	784	300	800	650
TOTAL REVENUES	<u>559,114</u>	<u>526,465</u>	<u>500,300</u>	<u>545,800</u>	<u>568,650</u>
EXPENDITURES					
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	500,000	500,000	500,000	500,000	732,000
TOTAL EXPENDITURES	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>732,000</u>
NET REVENUES (EXPENDITURES)	59,114	26,465	300	45,800	(163,350)
BEGINNING BALANCE	146,497	205,611	231,211	232,076	277,876
ENDING BALANCE	<u>\$ 205,611</u>	<u>\$ 232,076</u>	<u>\$ 231,511</u>	<u>\$ 277,876</u>	<u>\$ 114,526</u>

POLICE FORFEITED PROPERTY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
FORFEITED PROPERTY	\$ -	\$ 3,501	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	19	10	-	100	50
TOTAL REVENUES	<u>19</u>	<u>3,511</u>	<u>-</u>	<u>100</u>	<u>50</u>
EXPENDITURES					
OPERATING SUPPLIES	1,295	-	4,000	4,000	-
TOTAL EXPENDITURES	<u>1,295</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
NET REVENUES (EXPENDITURES)	(1,276)	3,511	(4,000)	(3,900)	50
BEGINNING BALANCE	6,243	4,967	7,167	8,478	4,578
ENDING BALANCE	<u>\$ 4,967</u>	<u>\$ 8,478</u>	<u>\$ 3,167</u>	<u>\$ 4,578</u>	<u>\$ 4,628</u>

POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
STATE GRANT	\$ 2,048	\$ 2,074	\$ 2,000	\$ 2,035	\$ 2,000
EARNINGS ON INVESTMENTS	99	38	-	100	60
CLASS FEES	1,950	-	-	-	-
TOTAL REVENUES	4,097	2,112	2,000	2,135	2,060
EXPENDITURES					
TRAINING SUPPLIES	3,223	-	3,000	3,000	2,000
TRAVEL & TRAINING	-	1,250	-	-	-
TOTAL EXPENDITURES	3,223	1,250	3,000	3,000	2,000
NET REVENUES (EXPENDITURES)	873	862	(1,000)	(865)	60
BEGINNING BALANCE	15,533	16,406	14,256	17,268	16,403
ENDING BALANCE	\$ 16,406	\$ 17,268	\$ 13,256	\$ 16,403	\$ 16,463

FIRE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
STATE GRANT	\$ 150	\$ -	\$ -	\$ -	\$ -
SETRAC	3,391	2,325	-	-	-
EARNINGS ON INVESTMENTS	5	5	-	11	-
DONATIONS	10,000	9,159	-	5,223	-
TRANSFER FROM GENERAL FUND	-	206	-	-	-
TOTAL REVENUES	13,546	11,695	-	5,234	-
EXPENDITURES					
OPERATING SUPPLIES	3,597	-	-	4,392	-
TRAVEL & TRAINING	150	-	-	-	-
HEAVY EQUIPMENT	7,500	2,500	-	-	-
TOTAL EXPENDITURES	11,247	2,500	-	4,392	-
NET REVENUES (EXPENDITURES)	2,299	9,195	-	842	-
BEGINNING BALANCE	89	2,388	94	11,583	12,425
ENDING BALANCE	\$ 2,388	\$ 11,583	\$ 94	\$ 12,425	\$ 12,425

GOOD NEIGHBOR FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
EARNINGS ON INVESTMENTS	\$ 15	\$ 19	\$ -	\$ 10	\$ -
DONATIONS	110	350	-	130	800
TOTAL REVENUES	125	369	-	140	800
EXPENDITURES					
COMMUNITY RELATIONS	-	-	2,500	-	2,500
BOARDS AND COMMITTEES	14	-	-	-	-
TOTAL EXPENDITURES	14	-	2,500	-	2,500
NET REVENUES (EXPENDITURES)	111	369	(2,500)	140	(1,700)
BEGINNING BALANCE	2,480	2,591	2,907	2,960	3,100
ENDING BALANCE	2,591	2,960	407	3,100	1,400

Summary Discussion

Capital Project Funds are used to account for the purchase or construction of equipment, property and buildings. Capital projects accounted for in these funds are characterized by their cost (normally exceeding \$50,000), relatively long operational life of each asset and their impact on a department's operating budget. These funds are usually created to account for a single project or a related group of projects and are closed when the projects are completed. West University Place has four active capital project funds which will be reduced to three in 2018 with the elimination of the capital reserve fund.

CAPITAL PROJECT FUND

The Capital Project Fund is used to account for projects associated with the city's Capital Improvement Program. Funding for projects financed in this fund comes from transfers from the Capital Reserve Fund. With the elimination of the Capital Reserve Fund in 2018, excess general fund reserves will flow straight into this fund.

CAPITAL RESERVE FUND

The Capital Reserve Fund serves as a pass-through fund and accounts for funds set aside by the City Council to help finance future capital projects. The city targets excess reserves in its General Fund and transfers any surplus to the Capital Reserve Fund. This pass-through fund will be eliminated in 2018 with the excess reserves flowing straight to the Capital Project fund.

TRANSPORTATION IMPROVEMENT FUND

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

WATER AND SEWER CAPITAL 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 FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
FRIENDS OF WEST U PARKS	\$ -	\$ 20,918	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	1,414	1,401	-	1,000	4,000
TRANSFER FROM GENERAL FUND	-	-	-	-	200,000
TRANSFER FROM CAPITAL RESERVE FUND	10,991	325,000	200,000	200,000	649,505
FUTURE BOND PROCEEDS	-	-	-	-	675,000
TOTAL REVENUES	12,405	347,319	200,000	201,000	1,528,505
EXPENDITURES					
PROJECT EXPENDITURES					
Facilities Master Plan	1,378	75	-	-	-
City Hall Admin & IT Renovations	16,640	-	-	-	-
2014 Direct Link Process Review	15,000	-	-	-	-
Appraisal Services	5,025	-	-	-	-
UH Hobby Center for Public Policy Survey	10,991	-	-	-	-
Heaters in Fleet Maintenance Bay	2,943	-	-	-	-
Replace Metal Fences at Public Works Maintenance Yard	26,000	-	-	-	-
Replace wall A/C units in PW Traffic & Fleet Offices	1,883	-	-	-	-
Block Enclosure Around CPE Transformers at PW	11,270	-	-	-	-
Replace 5-ton air handler @ Comm Bldg (Dir Office)	4,997	-	-	-	-
Colonial Park West-End Redesign	21,553	-	-	-	-
Library Panel Fencing	2,511	-	-	-	-
Replace (2)3-ton air handlers @ Scout House	4,989	-	-	-	-
Scout House Flooring - epoxy paint floor	2,310	-	-	-	-
Wier Park Pavers-Sunset entrance	3,020	-	-	-	-
PW Maintenance Facility Renovations	80,618	-	-	-	-
Pavement Markings - Area #2/School/City Center	25,820	-	-	-	-
WURC Garage Door Repairs	-	2,961	-	-	-
Connect all Generators to Network	-	15,119	-	-	-
WURC Locker Room Floor Refinishing	-	17,600	-	-	-
Admin Conference/Jury Room Sound Masking	-	2,921	-	-	-
Replace Community Building/Senior Services HVAC Units	-	11,308	-	-	-
Animal Control Shelter	-	13,031	200,000	25,500	38,000
Library Renovations	-	196,535	-	110,000	-
Milton Street Pump Station Climate Control	-	17,721	-	-	-
Traffic Signals Battery Backup Replacement	-	6,000	-	-	-
Replace Traffic Control Office HVAC	-	6,788	-	-	-
Virtual Gate-start Phase 1	-	-	-	-	675,000
WURC Westside Concrete Parking Lot	-	-	-	-	500,000
PW Maintenance Parking Lot/Wash Bay	-	-	-	-	175,000
Emergency Operations Storage Building	-	-	-	-	30,000
TOTAL EXPENDITURES	236,948	290,059	200,000	135,500	1,418,000
BEGINNING BALANCE	287,170	62,627	11	119,887	185,387
ENDING BALANCE	\$ 62,627	\$ 119,887	\$ 11	\$ 185,387	\$ 295,892

CAPITAL RESERVE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
EARNINGS ON INVESTMENTS	\$ 1,599	\$ 2,809	\$ 1,500	\$ 2,400	\$ -
TRANSFER FROM GENERAL FUND	79,300	500,000	500,000	500,000	-
TOTAL REVENUES	80,899	502,809	501,500	502,400	-
EXPENDITURES					
UNFORESEEN EXPENDITURES	17,241	-	-	-	-
TRANSFER TO EMERGENCY MANAGEMENT FUND	5,372	-	-	-	-
TRANSFER TO CAPITAL PROJECTS FUND	10,991	325,000	200,000	200,000	649,505
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	132,000	-	-	-
ADVANCE TO SOLID WASTE FUND	-	-	-	-	-
TOTAL EXPENDITURES	33,604	457,000	200,000	200,000	649,505
BEGINNING BALANCE	254,901	302,197	329,737	348,005	650,405
ENDING BALANCE	\$ 302,197	\$ 348,005	\$ 631,237	\$ 650,405	\$ 900

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

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
EARNINGS ON INVESTMENTS	\$ 2,870	\$ 6,256	\$ -	\$ 7,100	\$ 5,000
FEDERAL GRANT	-	-	-	-	1,120,000
TRANSFER FROM METRO GRANT FUND	500,000	500,000	500,000	500,000	732,000
TOTAL REVENUES	502,870	506,256	500,000	507,100	1,857,000
PROJECT EXPENDITURES					
Ruskin Street Rehabilitation	996	-	-	-	-
Library Renovations	22,441	3,375	-	-	-
Southwestern Street Inlets	-	6,767	-	-	-
Miscellaneous Drainage Improvements	-	-	75,000	72,000	-
Kilmarnock retaining wall replacement	-	-	-	-	100,000
Roadway repairs/overlay/replacement	-	-	-	-	150,000
Buffalo Speedway	-	-	-	223,000	2,724,000
Weslayan Rd repairs	-	-	-	78,700	-
TOTAL EXPENDITURES	23,437	10,142	75,000	373,700	2,974,000
BEGINNING BALANCE	402,048	881,481	1,311,981	1,377,595	1,510,995
ENDING BALANCE	\$ 881,481	\$ 1,377,595	\$ 1,736,981	\$ 1,510,995	\$ 393,995

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

	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
REVENUES					
EARNINGS ON INVESTMENTS	\$ 15,266	\$ 14,987	\$ 10,000	\$ 9,600	\$ 12,000
TRANSFER FROM WATER & SEWER FUND	1,200,000	700,000	-	-	900,000
TOTAL REVENUES	1,215,266	714,987	10,000	9,600	912,000
PROJECT EXPENDITURES					
Automated Meter Reading	1,120,643	87,727	-	-	-
Ruskin Street Rehabilitation	3,739	-	-	-	-
Water Well Rehabilitation	11,883	196,503	-	-	-
Belt Filter Press Replacement	15,518	346,057	-	382,000	-
Milton Street Fence Replacement	16,810	-	-	-	-
Lift Station Renovations #8-12	-	-	200,000	275,000	-
Milton Street GST Rehabilitation	674,004	113,916	-	-	-
Lift Station #1-7 Renovations	246,424	-	-	-	-
WWTP Outfall Relocation	-	6,074	-	119,000	-
Bissonnet Water Line Replacement (Buffalo To Kirby)	-	-	250,000	250,000	-
WWTP Clarifier Replacement	-	-	250,000	397,000	-
WWTP Aeration Basin monitoring equipment	-	-	20,000	20,000	-
WWTP Fencing	-	-	60,000	-	-
Sewer Inflow & Infiltration Detection/Reduction	-	-	-	-	50,000
WWTP Weir Replacement	-	-	-	-	200,000
WWTP Floodwater Protection	-	-	-	-	125,000
Water System Chlorination Upgrades	-	-	-	-	380,000
TOTAL EXPENDITURES	2,089,021	750,278	780,000	1,443,000	755,000
NET REVENUES (EXPENDITURES)	(873,755)	(35,290)	(770,000)	(1,433,400)	157,000
BEGINNING BALANCE	2,769,789	1,896,034	776,035	1,860,743	427,343
ENDING BALANCE	\$ 1,896,034	\$ 1,860,743	\$ 6,035	\$ 427,343	\$ 584,343

Ordinance No. 2037

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2018 AND ENDING DECEMBER 31, 2018; APPROPRIATING FUNDS FOR SUCH BUDGET AND CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT.

WHEREAS, as required by the City Charter and state law, the City Manager has prepared and submitted to the City Council a budget with estimate of expenditures and revenue of all city departments and activities for the year beginning January 1, 2018 and ending December 31, 2018; 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, 2018 and ending December 31, 2018, 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, 2018, and ending December 31, 2018.

Section 3. That the sum of NINETEEN MILLION FOUR HUNDRED TWENTY-TWO THOUSAND FIVE HUNDRED FIFTY AND NO/100 DOLLARS (\$19,422,550) is hereby appropriated out of the General Fund for the payment of operating expenses and capital outlay of the City Government.

Section 4. That the sum of EIGHT MILLION EIGHT HUNDRED FIFTY THOUSAND THIRTY-THREE AND NO/100 DOLLARS (\$8,850,033) 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 NINE HUNDRED FORTY-TWO THOUSAND SEVEN HUNDRED NINETY-SIX AND NO/100 DOLLARS (\$7,942,796) 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 TWENTY-SEVEN THOUSAND AND NO/100 DOLLARS (\$1,727,000) 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 SIX HUNDRED NINETY THOUSAND FIVE HUNDRED AND NO/100 DOLLARS (\$2,690,500) 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 SEVEN HUNDRED EIGHTY-TWO THOUSAND AND NO/100 DOLLARS (\$782,000) is hereby appropriated out of the Vehicle Replacement Fund for the capital outlay for Vehicle Replacement Activities.

Section 9. That the sum of ONE MILLION FIVE HUNDRED TWENTY-THREE THOUSAND ONE HUNDRED NINETY-THREE AND NO/100 DOLLARS (\$1,523,193) is

hereby appropriated out of the Technology Management Fund for operating expenses and capital outlay for Technology Fund Activities.

Section 10. That the sum of FOUR HUNDRED THIRTY-NINE THOUSAND ONE HUNDRED AND NO/100 DOLLARS (\$439,100) is hereby appropriated out of the Equipment Replacement Fund for operating expenses and capital outlay for Equipment Replacement Fund Activities.

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

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

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

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

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

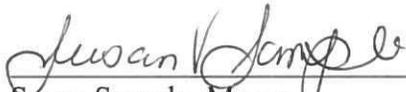
Section 15. This ordinance shall become effective upon adoption and signature.

PASSED, APPROVED, ADOPTED AND SIGNED ON, this 16th day of October, 2017.

(SEAL)

SIGNED:

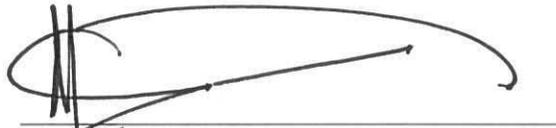



Susan Sample, Mayor


Thelma Gilliam, City Secretary

RECOMMENDED:

REVIEWED:


M. Christopher Peifer, City Manager


Alan Petrov, City Attorney

Ordinance No. 2038

AN ORDINANCE LEVYING AND ASSESSING AD VALOREM TAXES FOR TAX YEAR 2017; 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 2017, based on the City’s appraisal rolls for tax year 2017 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

WHEREAS, the 2017 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 2017, such tax being levied and assessed upon all property subject to taxation by the City:

\$0.19214 For the purposes of maintenance and operations

\$0.12466 For the purposes of debt service

\$0.31680 Total tax rate.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.33 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.57.

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 2018 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, 2018.

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

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

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

(B) The statutory exemption for each disabled veteran.

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

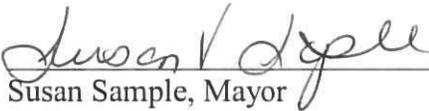
Section 8. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the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

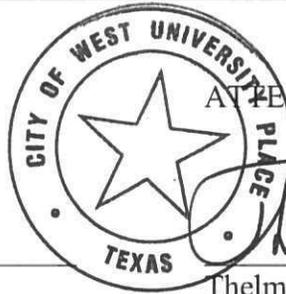
Section 9. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local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

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

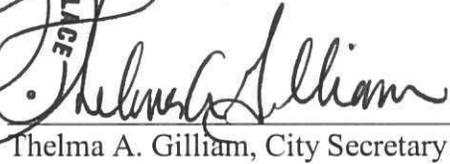
PASSED, APPROVED, ADOPTED AND SIGNED ON, this 16th day of October, 2017.

SIGNED:

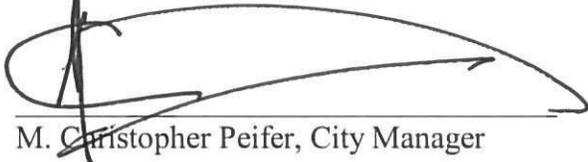

Susan Sample, Mayor



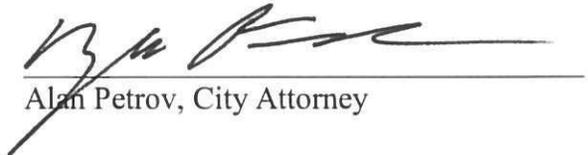
ATTEST.


Thelma A. Gilliam, City Secretary

RECOMMENDED:


M. Christopher Peifer, City Manager

REVIEWED:


Alan Petrov, City Attorney