

# City of Webster, Texas Annual Budget



Fiscal Year 2015-2016



# City of Webster, Texas

## Fiscal Year 2015-2016

### Budget Cover Page

### September 15, 2015

This budget will raise more revenue from property taxes than last year's budget by an amount of \$51,946, which is a 1.23 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 \$158,239.

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

**FOR:** Donna Rogers, Mayor  
Jennifer Heidt  
Larry Tosto  
Martin Graves, Jr.  
Natalie Dolan, Mayor Pro Tem  
Andrea Wilson  
Beverly Gaines

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

### Property Tax Rate Comparison

	<b>2015-2016</b>	<b>2014-2015</b>
Property Tax Rate:	\$0.23447/100	\$0.24874/100
Effective Tax Rate:	\$0.23447/100	\$0.26545/100
Effective Maintenance & Operations Tax Rate:	\$0.15593/100	\$0.16546/100
Rollback Tax Rate:	\$0.27340/100	\$0.28907/100
Debt Rate:	\$0.08714/100	\$0.09195/100

Total debt obligation for City of Webster, Texas secured by property taxes:  
\$15,435,000



# CITY OF WEBSTER, TEXAS ANNUAL BUDGET

FISCAL YEAR  
OCTOBER 1, 2015 – SEPTEMBER 30, 2016

## **ADOPTED**

ON  
SEPTEMBER 15, 2015

### THE MAYOR AND CITY COUNCIL

Donna Rogers, Mayor  
Natalie Dolan, Mayor Pro Tem  
Jennifer Heidt, Councilmember  
Andrea Wilson, Councilmember  
Larry Tosto, Councilmember  
Beverly Gaines, Councilmember  
Martin Graves, Jr., Councilmember

Wayne J. Sabo  
City Manager

This budget will raise more total property taxes than last year's budget by \$51,946 or 1.23%, and of that amount \$158,239 is tax revenue to be raised from new property added to the tax roll this year.



# CITY OF WEBSTER, TEXAS

## CITY OFFICIALS

### Prepared By:

Wm. Michael Rodgers, CPA  
Director of Finance

Melinda Caperton, CGFO  
Accounting Manager

Stephen Shen, CGFO  
Senior Accountant

Pauline Small	City Secretary
Sue Gallagher	Director of Human Resources
Derhyl Hebert	Director of Community Development
Shannon Hicks	Director of Public Works
Danny Presley	Chief of Police
Patrick Shipp	Fire Chief
Dr. Betsy Giusto	Director of Economic Development
Joe Ferro	Emergency Management Coordinator
Patty Stav	Municipal Court Administrator
Alfred Owens	Information Technology Manager
Erich Pen	Chief Building Official
Bryan Morgan	Recreation Manager
John Warnement	Assistant Director of Public Works
Chris Thrailkill	Marketing / Tourism Coordinator

Visit our website at [www.cityofwebster.com](http://www.cityofwebster.com)

About the cover: City employees have dedicated a total of 1,700 years of exemplary service to the citizens of Webster. This pie chart (depicted as a dart board) reveals that almost half of the staff has been employed with the City for more than ten years; fifteen percent have over twenty years of experience.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Webster  
Texas**

For the Fiscal Year Beginning

**October 1, 2014**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Webster, Texas for its annual budget for the fiscal year beginning October 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

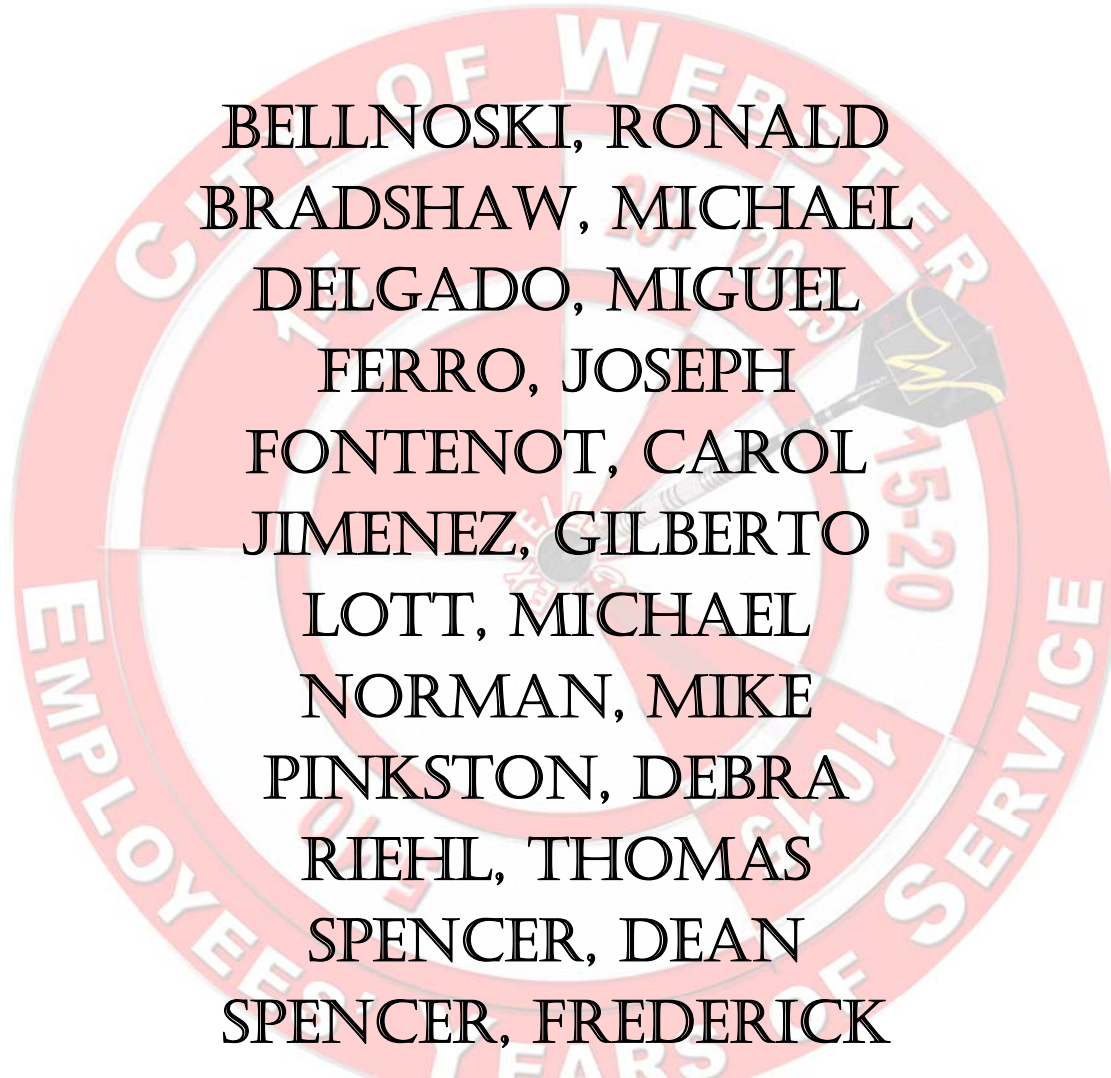
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



## **City of Webster Mission**

**It is our mission to promote the health, safety, and welfare of all citizens while maintaining cost efficient programs that enhance the quality of life for our community.**

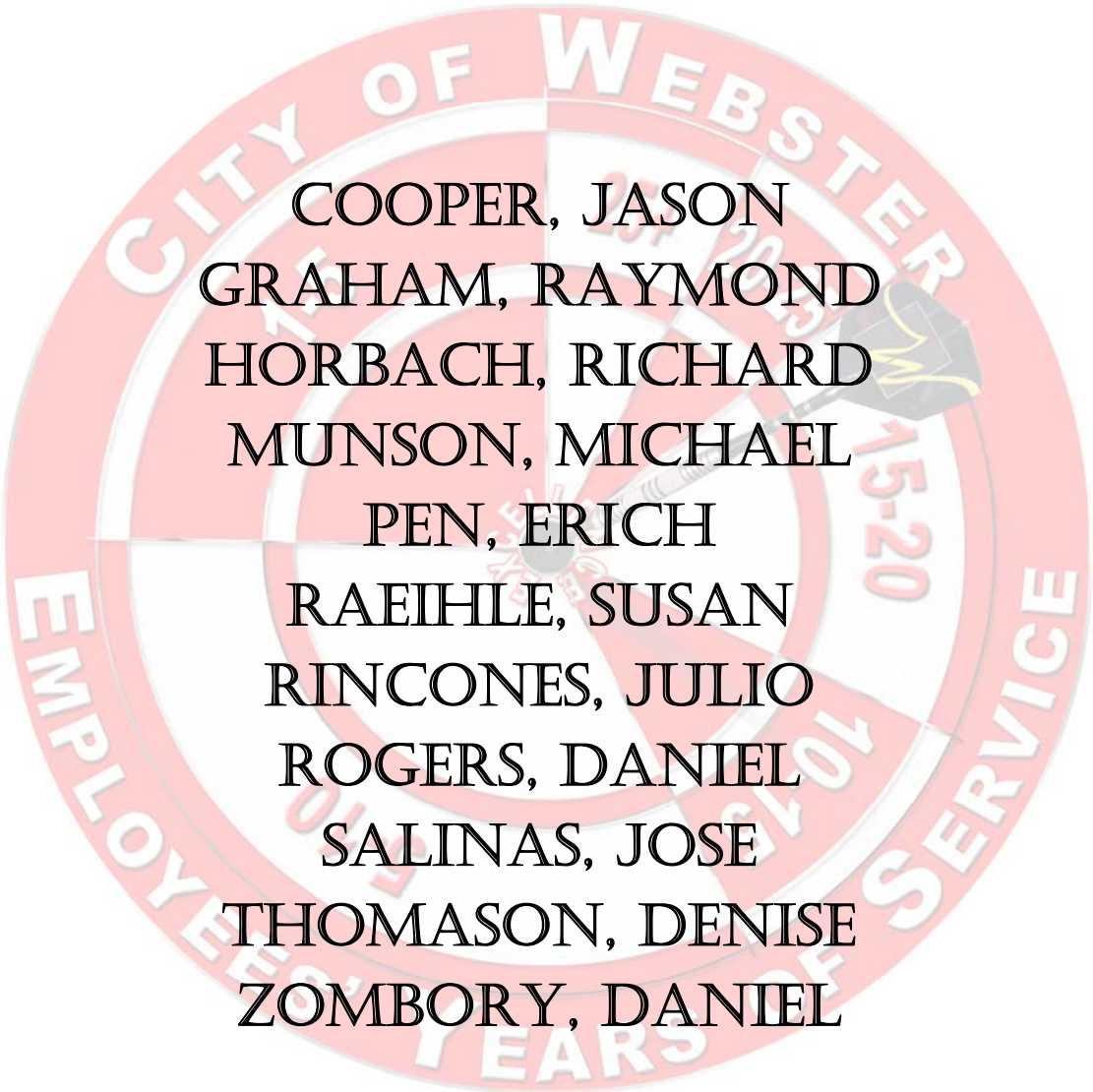
THESE EMPLOYEES ARE CELEBRATING  
25+ YEARS  
OF SERVICE EXCELLENCE



BELNOSKI, RONALD  
BRADSHAW, MICHAEL  
DELGADO, MIGUEL  
FERRO, JOSEPH  
FONTENOT, CAROL  
JIMENEZ, GILBERTO  
LOTT, MICHAEL  
NORMAN, MIKE  
PINKSTON, DEBRA  
RIEHL, THOMAS  
SPENCER, DEAN  
SPENCER, FREDERICK  
WIRT, GARY



THESE EMPLOYEES ARE CELEBRATING  
20-25 YEARS  
OF SERVICE EXCELLENCE

A large, semi-transparent circular logo for the City of Webster. The outer ring contains the text "CITY OF WEBSTER" at the top and "EMPLOYEES 15-20 YEARS OF SERVICE" at the bottom. The center features a stylized graphic of a plow and a pitchfork, with the number "15-20" prominently displayed in the middle.

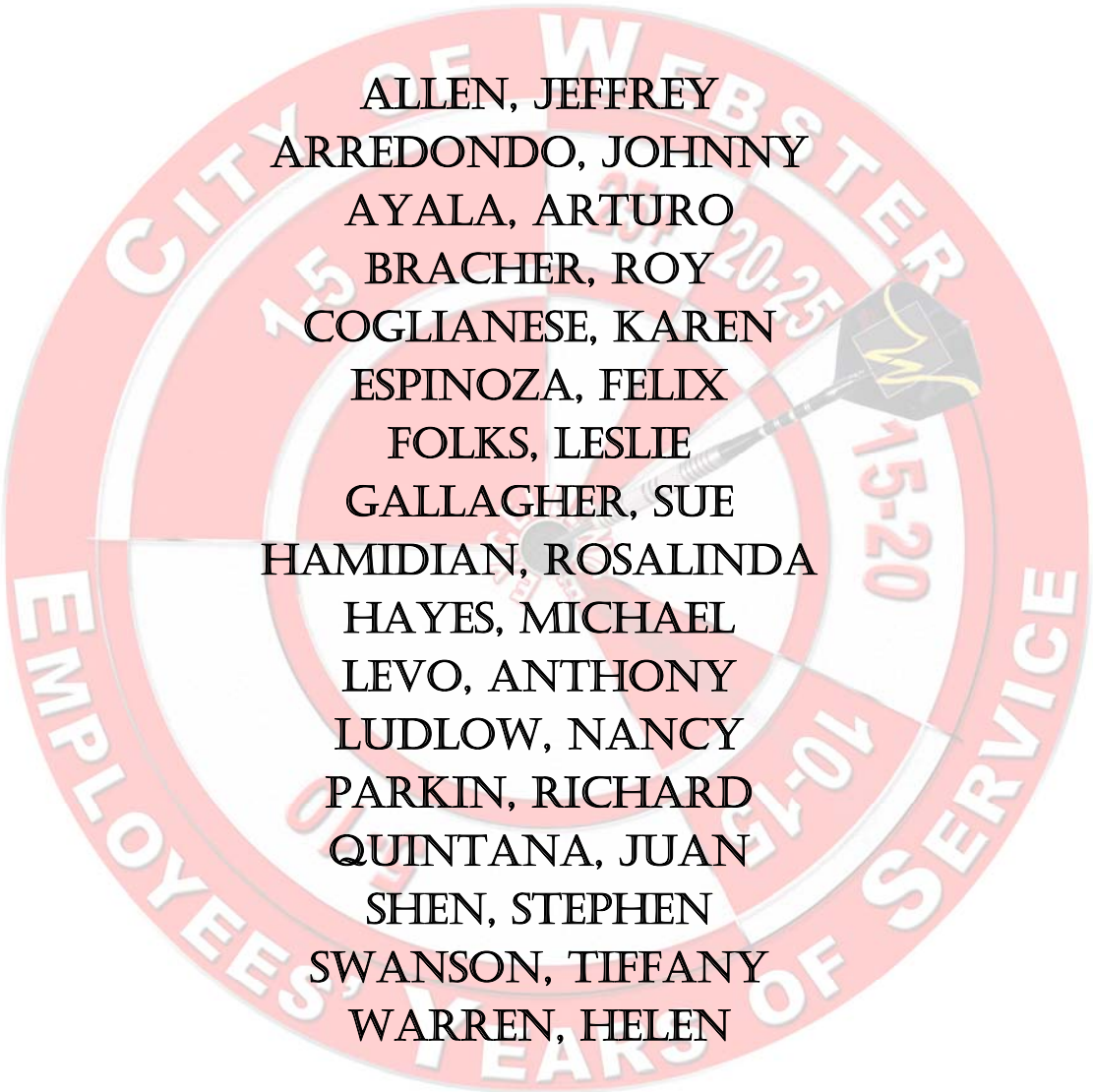
COOPER, JASON  
GRAHAM, RAYMOND  
HORBACH, RICHARD  
MUNSON, MICHAEL  
PEN, ERICH  
RAEIHLE, SUSAN  
RINCONES, JULIO  
ROGERS, DANIEL  
SALINAS, JOSE  
THOMASON, DENISE  
ZOMBORY, DANIEL

THESE EMPLOYEES ARE CELEBRATING  
15-20 YEARS  
OF SERVICE EXCELLENCE

ARREDONDO, GERARDO  
BACON, PETER  
BARRERA, CHRISTOPHER  
BERAN, BILLY  
CAPERTON, MELINDA  
CARGILE, JEFFERY  
COOLEY, DEBORAH  
CYR, DEBRA  
FOX, MARY  
GAINES, RON  
GIUSTO, BETSY  
GUILLORY, PAMELA  
LATHAM, JAMES


LESTER, JEFFERY  
LOVEL, JAMES  
MYERS, HOWARD  
NETTLES, DAVID  
PALERMO, MICHAEL  
PHAN, TONY  
RAWLS, MARK  
SCHILTER, GEORGE  
SMALL, PAULINE  
SMITH, ROBERT  
VARGAS, RICARDO  
WARNEMENT, JOHN  
WERNER, VINCENT

THESE EMPLOYEES ARE CELEBRATING  
10-15 YEARS  
OF SERVICE EXCELLENCE



ALLEN, JEFFREY  
ARREDONDO, JOHNNY  
AYALA, ARTURO  
BRACHER, ROY  
COGLIANESE, KAREN  
ESPINOZA, FELIX  
FOLKS, LESLIE  
GALLAGHER, SUE  
HAMIDIAN, ROSALINDA  
HAYES, MICHAEL  
LEVO, ANTHONY  
LUDLOW, NANCY  
PARKIN, RICHARD  
QUINTANA, JUAN  
SHEN, STEPHEN  
SWANSON, TIFFANY  
WARREN, HELEN

THESE EMPLOYEES ARE CELEBRATING  
5-10 YEARS  
OF SERVICE EXCELLENCE



BAILEY, KATIE  
BASSETT, DANIEL  
BETANCOURT, JOSE  
BEYER, PAMELA  
BORDELON, JAYME  
BRIGGS, BRENNAN  
BROOKS, ANDREW  
CHAPPELL, WARREN  
DAVIS, TYLER  
DELBELLO, CHRISTOPHER  
DENSON, JASON  
DOSTAL, CHARLES  
EDGE, JEREMY  
ESPINOZA, JESSE  
GLASCO, DAVID  
HAMM, KATHRYN  
HEBERT, DERHYL  
HEBERT, ROBERT  
HICKS, SHANNON  
HOPKINS, SUSAN  
HUGHES, NATHAN  
JONES, CLARENCE  
JORDAN, LYNETTE  
KEENER, VALARIE  
LAPOINTE, SCOTT  
LOCASCIO, DAVID  
MC CARTY, MICKEY  
MONTALBANO, ROBERT  
MONTEAU, CODY  
MORGAN, BRYAN  
MUNIZ, BRENDA  
MURPHY, COLIN  
MUZQUIZ, HOMER  
MYERS, JASON  
NIELSEN, CAMERON  
OWENS, ALFRED  
PEREZ, LEON  
PINEIRO, TONY  
PRAY, CLYDE  
QUINTANA, SYLVIA  
REBOLLEDO, DANIEL  
RIEVES, JOSHUA  
ROAN, CRYSTAL  
RODGERS, MICHAEL  
RODRIGUEZ, MICHAEL  
ROMERO, LEROY  
SABO, WAYNE  
SALLIER, ERICA  
SEDUNOV, NICHOLAS  
SHERRILL, JAMIE  
SHIPP, PATRICK  
SHUNG, CINDY  
SPRINKLE, RYAN  
STAV, PATTY  
THILLET-LEWIS, ROXANA  
THOMAS, SELWYN  
THRAILKILL, CHRIS  
TOVAR, JASON  
VASQUEZ, DANIEL  
VAUGHN, JOHN  
WAGNER, SHANNON



THESE EMPLOYEES ARE CELEBRATING  
1-5 YEARS  
OF SERVICE EXCELLENCE

ALEXANDER, MICHELLE  
ARMAS, JASMIN  
ARROWOOD, JEREMY  
BEALE, BILL  
BOYD, MARSHALL  
BREEDING, ROSS  
CASTANEDA, MICHAEL  
CHAPA JR, ANDRES  
CORNITIUS, MICHAEL  
DAGOSTINO, ERIC  
DENEASE, NICKLES  
DUVALL, EVAN  
ELLIOTT, SARAH  
EMIDY, NICOLE  
FURST, RACHEL  
GALVAN, ERICK  
GREENWOOD, JAMES  
HERNANDEZ, JESUS  
HOLMES, BRYAN  
KAHANEK, HERMELINDA

KEESLER, SHAWN  
KROSS, RENEE  
LEMASTER, DENNIS  
LITTLEFORD, AMBER  
MARKLAND, CODY  
MC CARTY, HEATHER  
MIRELES, RACHEL  
OLIVEIRA, PABLO  
PRESLEY, BRANDON  
PRESLEY, DANIEL  
RICICAR, SANDRA  
RODRIGUEZ, ALEXANDER  
THOMAS, LESLIE  
TOBEY, JENNIFER  
TORNO, TIMOTHY  
TORRES, GELACIO  
TROVER, AMANDA  
VARNER, NATHAN  
WEIDMAN, TODD  
WILKINSON, RICHARD

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# Introduction to the Budget Document

The City of Webster Annual Budget provides citizens, staff, and other readers with detailed information about the City's operations. The Annual Budget serves as a

- Policy Document to describe financial and operating policies, goals, and priorities for the organization;
- Financial Plan to provide revenue and expenditure information by fund, department, division, category, and account;
- Operations Guide to describe the goals and objectives for the fiscal year; the workload measures to track the activities performed; the performance measures to track progress on the goals and objectives; and the general workforce trends; and as a
- Communications Device to provide information on planning processes, budgetary trends, and integration of the operating and capital budgets

## **Budget Overview and Summary Information (Page 2 - 61)**

### Introduction

This section includes the City Manager's Budget Message which addresses the Mayor, City Council, and citizens of Webster regarding major policies and key issues that impacted the development of the Annual Budget. This section also contains the City's vision and goals, a budget calendar flow chart, fund structure, organization chart, and employee count history.

### Policies

This section includes the City's financial management policies.

### Budget Summaries

Several consolidated schedules of all City funds are presented to give an overall perspective of the upcoming budget as well as historical, estimated and projected fund balances.

## **Operating Budgets (Page 62 - 265)**

### General Fund Overview

This section describes and analyzes the General Fund using a combination of narrative, tables, and graphs to highlight key aspects of the budget including revenues, expenditures, and fund balance. A brief description is given of the sources, trends and assumptions made for major revenues. Expenditure information is detailed by division, category and account. Also included is a listing of requested and approved supplemental packages for the upcoming budget year.

### General Fund

This section provides strategic, operational, performance, and budgetary information for each of the City's divisions within the General Fund (organized by function). Function pages include a list of the divisions that make up each governmental function; a mission statement for each function; significant achievements from the previous fiscal year; city-wide goals that are being addressed during the year; and financial summaries and charts. Each division's operating budget includes a description of the division; goals and action items with their relationship to the overall City goals; workload and performance measures; significant changes for the upcoming budget year; and a personnel summary. Expenditure budgets for each division are detailed by account.

### General Debt Service Fund

This section outlines the City's tax-supported debt. Amortization schedules for all outstanding debt are provided.

### Operating Budgets for Other Funds

The operating budgets for the other funds of the City are presented in a manner similar to the General Fund. The overview page includes a description of the fund along with a fund balance history. Revenue and expenditure/expense budgets are detailed by account. Additional summaries are presented for the Utility Fund. The Webster Economic Development Corporation is also included here.

### **Capital Improvements Program (Page 216 - 253)**

This section presents the City's plan for development for Fiscal Years 2016 - 2020. Components of this section include:

- An overview of the Capital Improvements Program;
- A narrative summary of projects;
- A five-year plan detailing expected project expenditures, potential sources of funding, and possible future impacts on operating budgets resulting from additional O & M expenditures;
- A summary of unobligated fund balances in capital projects funds.

### **Appendix (Page 266 - 283)**

This section contains supporting information, such as a chart of accounts, miscellaneous statistics, demographics, a glossary, and a listing of acronyms.





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OFFICE OF THE CITY MANAGER

September 15, 2015

TO THE HONORABLE MAYOR, MEMBERS OF CITY COUNCIL AND CITIZENS OF WEBSTER:

On behalf of our staff, I am pleased to present the Annual Budget for the fiscal year beginning October 1, 2015 (FY 2015-16). The attached document represents the City's financial plan and operations guide for the next fiscal year. It includes the performance-oriented budgeting principles mandated by Council. This document identifies issues confronting the community and provides a plan for serving and meeting citizen expectations.

I want to recognize within this document the City's most valuable asset, its employees. These amazing people have a total of 1,700 years of service to the citizens of Webster. Nearly fifteen percent of the entire staff has been employed by the City for more than twenty years. Caring, loyal, and dedicated to providing exemplary service, these individuals make Webster a special community. Please take a moment to read the list of names shown on pages 8 to 13.

There will be both opportunities and challenges in the coming fiscal year. Sales tax revenue is expected to surpass the record levels of previous years as Nordstrom Rack has a successful store in Webster, and TopGolf will open its exciting entertainment venue. Webster Rehabilitation Hospital is now accepting patients. The Webster Economic Development Corporation's "destination development" project is taking shape as a developer acquired the land and initiated discussions with potential tenants. Offsetting some of these gains, however, the City will experience a significant increase in health insurance and other personnel costs in FY 2015-16.

Municipal governments operate like any other business except for one important concept. Whereas a business strives to maximize profit, the City of Webster strives for efficient and effective levels of service. Staff went to great efforts to examine all expenditures and limit increases when possible. At the same time, this budget takes action to retain highly qualified employees. In light of the competition for quality personnel by neighboring cities, we must retain the incentives that make the City of Webster a great place to work while fostering an environment that nurtures loyalty, productivity and longevity.

The FY 2015-16 Annual Budget includes total resources of \$40,168,630 and expenditures of \$35,824,230, including transfers and planned use of fund balance. Although the property tax rate declines with rising property values, there remain sufficient resources to fund major capital items. To be mentioned in greater detail, the Utility Fund budget raises the water and wastewater volumetric

rates while eliminating the capital reserve fee. This report discusses, by fund, the major issues, initiatives, and assumptions addressed in the budget.

**MAJOR ISSUES – GENERAL FUND**

The General Fund is the chief operating fund of the government. It is used to account for all current financial resources not required by law or administrative action to be reported in other designated funds. The primary governmental functions occurring within this fund are public safety, public works, community development, and general administrative operations such as city management and finance.

**GENERAL FUND RESERVE LEVEL**

The City has followed a policy of maintaining a reserve level of not less than 25%, or three months of expenditures, for all operating funds in the event of emergencies, financial recessions, and other unforeseen circumstances. The City's dependence upon sales tax revenue adds substantial volatility to its revenue stream. Therefore, City Council has approved an unassigned spendable fund balance (reserve) level of at least 33% for the General Fund and the Webster Economic Development Corporation. Below is a listing of the General Fund's unassigned spendable balances for the past two years, an estimated balance for the fiscal year ending September 30, 2015, and the projected balance for the fiscal year ending September 30, 2016. The City plans to use \$815,480 of fund balance in the upcoming year to complete capital projects.

	<b>As of 09/30/2013</b>	<b>As of 09/30/2014</b>	<b>Estimated 09/30/2015</b>	<b>Projected 09/30/2016</b>
<b>Unassigned Spendable Fund Balance</b>	\$11,190,604	\$12,227,719	\$12,796,149	\$11,980,669
<b>% of Total Budgeted Expenditures</b>	62.3	67.1	65.2	56.8

**GENERAL FUND REVENUES**

The General Fund receives revenue from several sources. Foremost among them is sales tax. Below is a discussion of the significant revenues.

**Sales Tax**

The largest revenue source in the General Fund is sales tax. While sales tax is extremely difficult to predict, the FY 2015-16 Annual Budget anticipates revenue to be \$12,750,710, a 4.5% increase from last year's estimate of \$12,195,810. A conservative increase of 2.5% is anticipated for existing stores next year. Much of the revenue growth is expected to come from new retailers opening establishments in Webster.

### **Property Tax**

Another large revenue source in the General Fund is the ad valorem tax. Webster's ad valorem tax rate is comprised of two components. The first is the operations and maintenance component that provides revenue for the City's General Fund operations. The second component is the debt portion that provides revenue to pay the City's general debt service obligations.

The Harris County Appraisal District reports that the City's taxable value has increased to \$1,825,910,906, 9.6% above the 2014 adjusted taxable value. Current property tax revenue of \$2,750,000 is budgeted. With the increase in property value, the FY 2015-16 Annual Budget reflects a property tax rate of \$0.23447 per \$100 of valuation, 5.7% less than the \$0.24874 tax rate that was adopted for 2014.

### **Other Revenues**

Municipal court fines and fees are expected to be \$1,066,640 as the Police Department returns to normal staffing levels. Mixed beverage taxes should increase almost ten percent to \$538,770 with the opening of TopGolf. Construction permits are expected to be \$291,840, essentially unchanged from FY 2014-15.

### **COMPENSATION**

Maintaining a competitive compensation program is a key component to attract and retain qualified employees. Additionally, recognizing employees for their job performance through merit increases is an essential motivational tool. The City Council has proven its commitment to this philosophy by including the below items in the FY 2015-16 Annual Budget:

- Depending upon an individual's performance, employees are eligible to receive a 2.5% or 5.0% increase in pay as part of the normal review cycle.
- A city-wide salary survey was performed during FY 2014-15. The compensation of all employees will be adjusted based upon the new pay plan that was approved by City Council.
- After experiencing only modest increases over many years, health insurance premiums are expected to surge almost 30% as the costs associated with the Affordable Care Act begin to take hold.

The unfunded Deputy Court Clerk position is being eliminated to create a new Administrative Assistant position within the City Secretary's office. A vacant Utility Crewman II position remains unfunded for FY 2015-16.

## **PUBLIC SAFETY**

There are two departments within the Public Safety function: Police and Fire. Police contains four divisions: Administration, Crime Investigation, Patrol, and Communications. Fire consists of two divisions: Prevention and Operations.

### **Police Department**

The most significant expenditures in the General Fund are related to police protection. By far the largest department in the City, the budget for the Police Department increases from \$7,814,540 to \$8,856,830. Some noteworthy items for the Police Department include:

- Personnel costs climb by \$488,490 with pay plan adjustments, merit-based raises, and health insurance premium increases. With no significant budgetary effect, one Sergeant position transfers from the Patrol Division to the Administration Division to oversee the professional standards of the Police Department.
- The public safety communications tower has recently failed a structural study. The Patrol Division includes \$280,000 to replace the tower and \$119,280 to purchase investigation and training equipment.
- A supplemental request in the Patrol Division, automated ticket writers will be acquired for \$130,000 to increase efficiency in processing citations.

### **Fire Department**

Fire prevention, fire suppression, and emergency medical services remain a high priority. The FY 2015-16 Annual Budget contains Fire Department expenditures of \$2,680,430. Major changes include:

- The Operations Division adds three Firefighter positions to increase the manpower during each shift. The approximate cost for this personnel adjustment is \$190,000.
- Response preparedness is critical for the Fire Department. Training devices and rescue equipment will be procured for \$26,700 to enhance firefighting skills.
- The \$200,890 decline to capital outlay in the Operations Division reflects the purchase of thirty-eight portable radios during FY 2014-15.

## **PUBLIC WORKS**

Within the General Fund, Public Works consists of three divisions: Administration, Maintenance, and Parks Maintenance. Public Works is responsible for the construction and maintenance of streets, sidewalks, and City facilities; landscaping of parks and medians; repairs to City vehicles; and animal control. The budget for Public Works increases by \$43,550 in FY 2015-16 from \$3,790,440 to \$3,833,990 with changes to the following:

- Building maintenance expenditures in the Maintenance Division reflect a \$200,000 supplemental request to renovate the Community House. This increase is partially offset by the \$150,000 decline to other expenditures after the carpet was replaced in three buildings during FY 2014-15.
- Parks Maintenance includes a \$100,000 supplemental request to build an obstacle course and walking path around the City Hall detention pond. This will give the Police and Fire Departments the ability to perform fitness assessments as well as serve as an exercise course for residents.
- The City owns three acres of land along FM 270 that has been dedicated for a park. The Parks Maintenance Division includes \$380,000 that -when added to funds that have been previously set aside- should be sufficient to begin construction of Egret Bay Park.

## **COMMUNITY DEVELOPMENT**

There are three divisions within Community Development: Administration, Building, and Recreation. Duties of Community Development are comprehensive land use planning; building permitting and inspection; code enforcement; and recreation and educational program development. The budget increases by \$92,870 to \$1,802,420 with these notable items:

- An escalation of wages and insurance premiums add \$102,730 to personnel costs.
- In accordance with direction provided by City Council, an additional \$25,000 is added to the Building Division for stronger code enforcement and mitigation efforts.
- Information technology costs in the Administration Division decline by \$28,870 with the purchase of a color scanner in FY 2014-15.

## ***MAJOR ISSUES – UTILITY FUND***

The Utility Fund accounts for the City's water distribution, wastewater collection and treatment operations, and storm water pollution prevention program. Being an enterprise fund, it is designed to

be financed and operated in a manner similar to private businesses. Accordingly, utility charges should be sufficient to cover annual operating and capital costs while providing income for future capital needs. The Utility Fund consists of three divisions within the Public Works Department: Water, Wastewater, and Drainage. Debt service for the Utility Fund is paid through the Utility Interest and Sinking Fund.

**UTILITY FUND REVENUE**

The consumption of water and collection of wastewater is projected to increase by 1.2% over the previous year. Utility revenue is expected to increase from an anticipated \$4,938,780 in FY 2014-15 to \$4,980,430 in FY 2015-16.

**Water Rates**

The FY 2015-16 Annual Budget preserves the base rates that were charged during the past year. As intended, the \$0.54 that was previously billed as a capital reserve charge will now become part of the volumetric water rate. This rate increase will recover sufficient funds to pay the annual debt service on bonds that are expected to be issued during the year. These rates continue to match those of the five-year schedule that was approved by City Council in June 2013. A summary of the monthly volumetric water rate charges per 1,000 gallons is shown below.

Class	Current	Adopted
Residential	\$ 2.70	\$ 3.24
Apartment	\$ 3.25	\$ 3.90
Commercial	\$ 2.92	\$ 3.51

**Wastewater Rates**

The base rate for wastewater collection and treatment will remain unchanged from the current level of \$6.99 per 1,000 gallons. In a departure from the 2013 plan, the volumetric rate will increase from \$4.56 to \$4.65 for all customer billing classes. This rate hike provides funds for major system maintenance without the issuance of additional debt. A typical resident who consumes 5,000 gallons of water per month will see an increase to his wastewater bill in the amount of \$0.27 per month or \$3.24 per year. The schedule below reflects the change to the monthly wastewater rates:

Class	Current	Adopted
Residential	\$ 4.56	\$ 4.65
Apartment	\$ 4.56	\$ 4.65
Commercial	\$ 4.56	\$ 4.65



**Drainage Rates**

In May 2009, City Council approved an ordinance declaring storm water drainage to be a utility of the City. A consultant was hired to create a schedule of charges based upon the amount of impervious surface cover within each rate class. As the amount of impervious surface cover is directly related to the amount of storm water discharge, this fee structure is the most equitable among rate classes. The drainage rate will remain unchanged in the FY 2015-16 Annual Budget. A summary of the monthly drainage rates by category is shown below.

Class	Adopted
Houses	\$ 0.81 flat rate for all houses
Apartment / Condominium	\$ 0.000470 per sq. ft. of impervious surface
Nonresidential	\$ 0.000500 per sq. ft. of impervious surface

**Capital Reserve Charge**

The City's main source of water comes from the Southeast Water Purification Plant located in the City of Houston. A 42" water line transports water from the plant to Webster and several other cities. Originally constructed in the 1970s, this water line has already reached its forty-year life expectancy. This City of Houston has alerted the affected entities that it intends to replace this water line by 2016. Houston estimates the cost of this project to be between \$40 million and \$70 million. As a 10% participant, Webster's share of the total cost is anticipated to be a minimum of \$4 million. Utility revenue bonds will most likely be issued in 2016, increasing annual debt service payments by approximately \$300,000. Water rates would have to increase \$0.54 to support the additional debt service.

City Council desired to phase in this \$0.54 rate increase over three years by creating a new fee beginning October 1, 2012. This capital reserve charge was deposited into the Debt Service Reserve Fund for the sole purpose of building a reserve for bond issues related to major infrastructure. Affecting all customer classes, the fee increased by \$0.18 per year from 2013 to 2015. While the Capital Reserve Charge ends in FY 2015-16, the \$0.54 will become part of the volumetric water rate.

**WATER**

The Water Division's primary responsibility is to operate and maintain the water plants and distribution system in an efficient manner. Expenses decrease from \$2,767,650 in the previous year to \$1,796,730 in FY 2015-16. Some of the changes to the Water Division include the following:

- Water system maintenance costs increase by \$49,460 to upgrade the computer controls for the water distribution system.
- Both elevated and ground storage tanks had to be repaired and painted during FY 2014-15. The transfer to the Water/Sewer Construction Fund declines by \$750,000 with the completion of this project.
- The transfer to the Debt Service Reserve Fund decreases by \$321,090 with the elimination of the capital reserve fee.

### **WASTEWATER**

This division functions to protect the public health through the collection, treatment, and disposal of wastewater in accordance with all local, state, and federal regulations. The Annual Budget for FY 2015-16 shows expenses of \$2,771,280, an increase of \$435,710 from the previous year. Various Wastewater Division deviations are shown below.

- Collection system maintenance costs increase by \$30,000 to realign the force main at Lift Station #3.
- The acquisition of emergency backup pumps for two lift stations escalates the costs for lift station maintenance by \$30,000.
- The City has performed major maintenance on the wastewater treatment plant for the past few years. This phased approach continues in FY 2015-16 with sand filter rehabilitation and aeration basin air line replacement for \$285,000.

### **DRAINAGE**

This division functions to protect the public health through the maintenance of the drainage system in accordance with all regulatory agencies. The budget for the Drainage Division increases by \$9,890 to \$222,800 in FY 2015-16 and includes the following items:

- A Utility Crewman II position will remain vacant and unfunded during FY 2015-16.
- Personnel costs increase by \$10,240 due to changes to the pay plan and insurance premiums.
- Lower fuel costs allow vehicle supplies to decline by \$1,000.

## ***MAJOR ISSUES – SPECIAL REVENUE FUNDS***

A special revenue fund is a governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes. The City's annual budget contains six special revenue funds. They are Hotel Occupancy Tax, Municipal Court Programs, Public Safety, Tax Increment Reinvestment Zone, Grant, and PEG Channel.

### **HOTEL OCCUPANCY TAX FUND**

The Hotel Occupancy Tax Fund records the receipt and distribution of the City's hotel occupancy tax, which is levied at 5% of the room rental rates. Authorized by state statute and approved by City Council, expenditures must promote tourism and the hotel industry. Currently, seventeen hotels are located within the City of Webster. Revenues in the Annual Budget for FY 2015-16 total \$1,383,550, a 5.1% increase over last year's estimate.

### **MUNICIPAL COURT PROGRAMS FUND**

This fund is used to promote judicial efficiency, provide security for the courtroom and court officers, and support school crossing guards and child safety programs. It is also used to enhance and upgrade court technology. Including a planned use of fund balance, both revenues and expenditures for the fiscal year total \$68,880.

### **TAX INCREMENT REINVESTMENT FUND**

A local government can create a tax increment reinvestment zone to finance needed improvements and infrastructure within an identified zone. Tax increment funds must be spent on projects that were part of the project plan in the ordinance that created the zone. The FY 2015-16 Annual Budget reflects revenue of \$217,500. No expenditures are expected at this time.

### **GRANT FUND**

The purpose of this fund is to account for the receipt of grant funds from the State or Federal government. The specific grants included in the budget may or may not be awarded to the City. For FY 2015-16, the City may apply for grants totaling \$404,890.

### **PUBLIC SAFETY FUND**

The Public Safety Fund records the acceptance of various donations, contributions, and auction proceeds from seized property. The receipt and disbursement of these funds are sporadic in nature. Expenditures of \$31,000 are anticipated.

**PEG CHANNEL FUND**

This fund was created to accumulate money for a public, educational, and government access channel. Funding for this channel is derived from local cablevision franchisees in accordance with Chapter 66 of the Texas Utilities Code. The FY 2015-16 Annual Budget anticipates annual revenue of \$35,050.

***MAJOR ISSUES – DEBT SERVICE FUND***

This fund is used to accumulate a dedicated portion of property taxes for payment of the City's general debt. Additionally, the Webster Economic Development Corporation transfers \$330,030 into this fund to service the debt that was issued for renovation and expansion of the Emergency Operations Center and Police Department building. To lower the property tax rate in FY 2015-16, the Debt Service Fund will use \$93,400 of reserves. Revenue from property tax collections is expected to be \$1,592,860. Expenditure appropriations for FY 2015-16 total \$2,017,120.

Payments on bonded debt comprise only 5.7% of all appropriations included in the FY 2015-16 Annual Budget. Payments over the next six years will average \$2,162,871. If no additional debt is issued, the average annual debt service will fall considerably in FY 2021-22 to \$434,652. The current Capital Improvements Program does, however, reflect the possibility of a new debt issuance to fund various street and sidewalk projects scheduled for 2017. With conservative planning and prudent judgment, the effect of debt service upon the operations of the city will remain minimal.

***MAJOR ISSUES – INTERNAL SERVICE FUNDS***

**INFORMATION TECHNOLOGY FUND**

The Information Technology Fund is an internal service fund used to account for all costs of providing general information technology services to the City. These activities are financed through charges to the user divisions for services rendered. The FY 2015-16 Annual Budget reflects expenses in the Information Technology Fund of \$808,880, a reduction of \$66,130 from the previous year, with these notable items:

- The execution of multi-year maintenance agreements reduces service contract costs by \$19,940 in FY 2015-16.
- All telephones will be replaced with upgraded devices for approximately \$30,000.
- Capital outlay declines by \$116,160 with the completion of several projects during FY 2014-15.

**EQUIPMENT REPLACEMENT FUND**

The purpose of this fund is to provide for the replacement of vehicles and equipment as necessary based upon mileage, age, or maintenance costs. Each division transfers a scheduled amount on an annual basis. To ensure future needs are met, all divisions will transfer 100% of the scheduled contribution amount in FY 2015-16. The \$291,300 expense budget contains the replacement of three vehicles and four piece of equipment. A breakdown by department is shown below.

Department	Vehicles/Equipment
Public Works	3
Water	2
Wastewater	1
Drainage	1

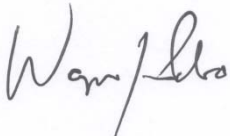
**EMPLOYEE BENEFIT TRUST FUND**

The purpose of this fund is to account for all costs of providing health and dental insurance to employees. Each division is charged based upon the number of employees and the type of insurance coverage they select. The FY 2015-16 Annual Budget anticipates expenses of \$2,660,000.

***CONCLUSION***

Conservative management has placed the City of Webster in a strong financial position. Both the General Fund and the Utility Fund have healthy reserves. Property tax rates can be lowered, and major capital projects can be funded with cash instead of debt.

I would like to thank the Mayor and members of the City Council for their leadership and dedication to the citizens of Webster. I also wish to express my appreciation to City staff, particularly the Finance Department, who contributed many hours of hard work to bring this budget to fruition.



Wayne J. Sabo  
City Manager



## History of Webster

James W. Webster, a steamboat operator based in Galveston, brought a group of English settlers to this area in 1879. About 1882, a post office was established for the area and named Websterville. Ten years later, the area was surveyed to create a town site named Webster. Mrs. Allen, daughter of J. W. Thompson, a general store owner and postmaster, established the first school in Webster in 1893. It was located near the present elementary school on Walnut Street.

Ranching was well established in the area along Clear Creek when the first English settlers arrived. The mild climate and fertile soil also attracted farmers who planted a wide range of fruits and vegetables, including okra, beans, onions, carrots, figs and strawberries. Satsuma orange groves were planted in the early 1900's, followed by pear orchards.

Rice was emerging as a major cash crop in 1903 when the Houston Chamber of Commerce invited Seito Saibara of Japan to advise farmers on the cultivation of rice. The Saibara family settled in Webster and planted a field with Shinriki seed, a variety superior to native rice. Over the years the Saibaras aided the Texas rice industry with improved strains of rice and agricultural techniques. Webster was described as "the cradle of the Texas Gulf Coast rice farming industry" in 1961. Seito Saibara is credited with spawning the multi-million dollar Texas rice industry.

Webster has had its share of tragic events and setbacks. Only a few houses remained standing after the great 1900 hurricane, which killed thousands in Galveston. About half of Webster's population left after the storm. Just when Webster began prospering again, an early, severe freeze decimated the local orange industry in 1916. Pear orchards suffered a similar fate. Built in 1911, the Webster State Bank closed in 1916 after the orange groves failed. Webster remained a quiet farming and ranching community over the next few decades. Cattle, rice and truck farming provided residents and businesses the sustenance to maintain a fairly stable population.

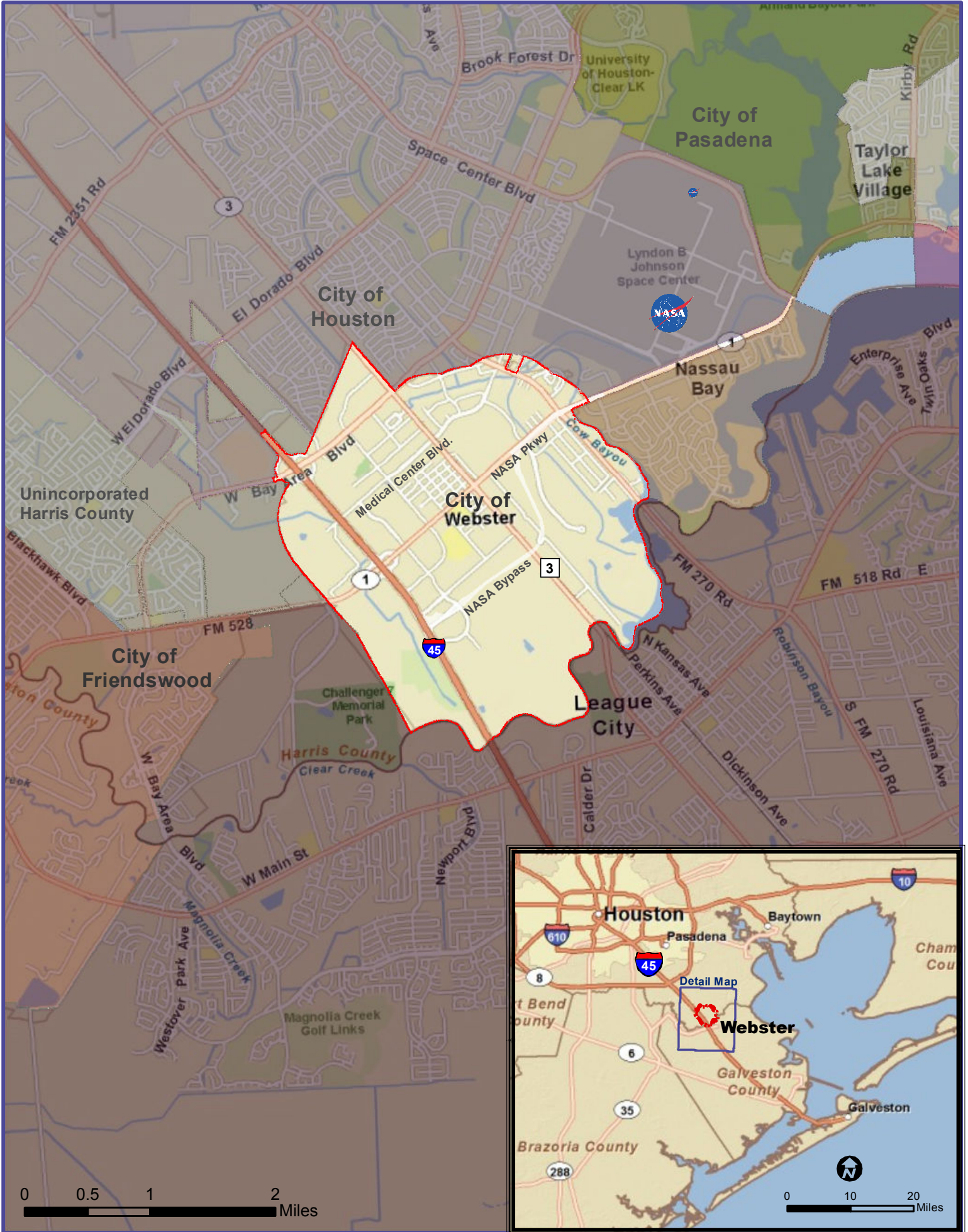
One of the most important oil booms in the nation arrived in the early 1930's with the discovery of oil in what is known as the "Webster-Friendswood Field." The known reserve of 450,000,000 barrels produced 15,000 barrels a day. Humble Oil (now Exxon) was the principal and major producer in the field. The Humble Tank Farm and the discovery of oil helped boost the area's economy. Later, Houston Lighting and Power Company's Webster Generating Station provided tremendous benefits to the small community by contributing significantly to its tax base.

Webster was considered a village until 1958. A referendum was held that year for incorporation. It passed, 108 to 3. The coastal prairie community would now ride its wave into the future as a "city." Webster's population grew from 329 in 1960 to over 2,000 by 1970. The construction of the Manned Spacecraft Center (now Johnson Space Center) in 1961 sparked phenomenal growth and development over the entire Bay Area. Webster has continued growing steadily over the years and today boasts a population of over 10,000.

Although the City limits encompass only 6.67 square miles, Webster has become the commercial hub of Bay Area Houston. The City's retail strength is exemplified by featuring some of the top-performing stores within the entire Houston Metropolitan Area, within the State of Texas, and within the nation. Webster boasts seventeen hotels and more than 100 restaurants. Numerous healthcare facilities in the City accommodate more than 1,500,000 patients annually. With Johnson Space Center nearby, Webster is home to some of the top aerospace companies in the world. These all contribute greatly to Webster's economic vitality.

(This history includes excerpts from an original article written by Tom Wilks.)







# Financial Policies

## Introduction

The financial policies establish a basic framework for the fiscal management of the City. The policies encompass requirements of the City Charter and the Texas Local Government Code. The policies provide a format to evaluate the City's operations and the authoritative procedures by which the City conducts its financial affairs. A periodic review is conducted and modifications are made to accommodate the needs of the City.

## Fiscal Year

The City operates on a fiscal year that begins on October 1 and ends on September 30 of the succeeding year. The fiscal year will also be established as the accounting and budget year.

## Budget Administration

The City will maintain a budgetary control system to ensure expenditures are made in accordance with the adopted annual budget and the City Charter. Expenditures for each division shall not exceed the adopted budget for the division. The budgetary control level (that is, the level at which expenditures cannot legally exceed the budgeted amount) is established at division levels within an individual fund. Budgetary control is achieved through a computerized purchase order system, which does not allow for processing if sufficient funds are not available at the individual expenditure account level within a division. Budgetary control for the capital projects funds is achieved through legally binding construction contracts.

The City Charter requires the City Manager to submit a balanced budget to the Mayor and Council at least sixty days prior to the beginning of the fiscal year. A budget is considered balanced when expected resources, including the use of accumulated reserves, exceed or are equal to anticipated expenditures. The budget is approved in the form of an appropriations ordinance. During the year, the City Manager has the authority to transfer budgeted amounts between accounts within any division, but changes to the total appropriation level for a given division can only be enacted by the Mayor and Council through a budget amendment ordinance.

The City uses a program-based budget approach to operating expenditures. Each year every activity and program is evaluated anew; goals and objectives are set for the coming year; and costs are analyzed on a line by line basis.

The Annual Budget includes appropriations for all City operating funds. Capital projects funds are presented separately in a dedicated section. Appropriations for the annual operating budget lapse at the end of each fiscal year. Appropriations for capital projects carry over until project completion.

Under the City's budgetary process, outstanding encumbrances at the end of the fiscal year are reported as reservations of fund balances; they do not constitute expenditures or liabilities.

## **Basis of Accounting and Budgeting**

The City of Webster's annual budgets shall be prepared and adopted on a basis consistent with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) for all governmental and proprietary funds. Accordingly, all governmental fund budgets are presented using the current resource measurement focus and modified accrual basis of accounting. Under this method of accounting, revenue and other governmental fund resources are recognized in the accounting period in which they become susceptible to accrual – that is, when they become both “measurable and available” to finance current operating expenditures for the fiscal period.

In applying the susceptible to accrual concept to real and personal property tax revenue recognition, “available” means property tax revenue is recognized currently if levied before the fiscal year end and collected by intermediaries within 45 days after the fiscal year end (considered the availability period). Sales taxes, franchise fees, hotel occupancy taxes, permit fees, fines and forfeitures, charges for service, and miscellaneous revenue (including interest income) are recorded as revenue when cash is received. Grant revenue, which is dependent upon expenditures by the City, is accrued when the related expenditures are incurred.

Expenditures in the governmental funds are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on long-term debt which are recognized when due.

The City's proprietary funds budgets are presented using the economic resources measurement focus and accrual basis of accounting. Under this method of accounting, revenue is recognized when earned and expenses are recognized when they are incurred. For example, earned but unbilled utility revenues are accrued and reported in the financial statements the same way they are incorporated within the operating budget. Proprietary fund capital purchases are budgeted in the operating budget and recorded as expenses during the year; at year-end, they are capitalized for financial statement purposes.

## **Revenues**

For every annual budget, the City shall levy two property tax rates: operations & maintenance and debt service. The debt service levy shall be sufficient for meeting all principal and interest payments associated with the City's outstanding tax-supported debt for that budget year. The debt service levy and related debt service expenditures shall be accounted for in the General Debt Service Fund. The operations & maintenance levy shall be accounted for in the General Fund.

Revenues are budgeted conservatively using an objective approach to analyze historical data and inherent trends. Adjustments are made to account for known events and projected economic activity within the city and surrounding areas.

Revenue from “one-time” or limited duration sources will not be used to pay for recurring expenditures within the City's budget.

Restricted revenue shall only be used for the purposes legally permissible and in a fiscally responsible manner.

On an annual basis, the City will set fees and rates for the proprietary funds at levels to recover total direct and indirect operating costs, including capital outlay and debt service.

The City will follow an aggressive policy of collecting all revenues by reviewing its receivables annually and implementing collection procedures to obtain all revenues due to the City in a timely manner.

Fees for recreational activities will be set at levels determined by City Council to provide the activity in an economical manner for citizens.

## **Expenditures / Expenses**

The City will budget, account, and report detailed expenditures in the following categories: Personnel, Supplies, Maintenance, Services, Debt Service, Capital Outlay, Transfers, and Other Financing Uses.

The City will constantly strive to improve the level of service for its citizens without an increased level of cost. The City will also seek to reduce the cost of the current level of services provided through innovative programs and initiatives.

Personnel expenditures will reflect the minimum staffing necessary to maintain the established quality and scope of city services. The City will maintain a market-competitive compensation and benefit package to attract and retain quality employees.

The City will provide for adequate maintenance of capital assets and for their timely replacement. Each division shall project future capital requirements for a minimum of five years in order to accommodate the acquisition of capital while maintaining a consistent level of expenditures for each budget year. Purchases of vehicles and major equipment are reported in the Equipment Replacement Fund.

The capitalization threshold for fixed assets is \$5,000. Minor equipment with a unit cost under \$5,000 is included in the Supplies category of each division rather than treated as Capital Outlay.

Beginning in FY 2008-09, the City began budgeting for its retiree health benefits in accordance with GASB 45 based upon an actuarial valuation study. The study shall be completed every three years.

## **Cash Management / Investment Policies**

Investments and cash management will be the responsibility of the Director of Finance.

City funds will be managed in accordance with the prudent person standard with an emphasis on safety of principal, liquidity, and yield, in that order.

Investments of the City will be made in accordance with the City's adopted Investment Policy.

The City will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities.

Cash is combined into one pooled operating account to facilitate effective management of the City's resources and to maximize yield from the overall portfolio.

The Director of Finance shall present reports of the City's investments and cash position quarterly to the Mayor and City Council.

## **Accounting, Auditing, and Financial Reporting Policies**

The City's accounting system will be maintained in accordance with generally accepted accounting principles.

The City places continued emphasis on the maintenance of an accounting system that provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurances regarding the safeguarding of assets.

Quarterly, the City Manager shall submit to the City Council, a report covering the financial condition of the City. The financial report will compare actual revenues and expenditures to budgeted amounts for all major funds.

The City of Webster issues a Comprehensive Annual Financial Report (CAFR) within six months of the close of the previous fiscal year. The CAFR will be submitted annually to the Government Finance Officers Association for peer review as part of the Certificate of Achievement for Excellence in Financial Reporting program. All reports prepared by the auditors, and management's response to those reports, will be presented to the Mayor and Council at a regularly scheduled Council meeting.

An independent audit of the City of Webster is performed annually. The auditor's opinion will be included in the City's CAFR.

## **Fund Balance / Reserve Policies**

On February 15, 2011, the City Council approved a Fund Balance Policy in compliance with Governmental Accounting Standards Board Statement 54. Included in the policy are the following provisions:

The City Council is the government's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at a City Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

The City Council may assign fund balance to a specific purpose in relation to this fund balance policy. By resolution, the Council has also authorized the City Manager and Director of Finance to assign fund balance. Assignments of fund balance by the City Manager and Director of Finance do not require formal action by the City Council; however, each assignment must be approved by both authorized officials before the item can be presented in the financial statements.

The City will strive to maintain an unassigned fund balance of not less than 25% of the budgeted expenditures in all City operating funds. Due to the volatile nature of a majority of its revenues, it is not deemed excessive for the City to maintain fund balance in the General Fund and WEDC Fund at levels greater than 33% of the budgeted operational expenditures. The purpose of this unassigned balance is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to citizens. Should unassigned fund balance fall below the goal or has a deficiency, the City will seek to reduce expenditures prior to increasing revenues to replenish fund balance within a reasonable timeframe.

The City will try to avoid using fund balances for recurring operational expenditures. To the extent that the unassigned fund balance exceeds the minimum target, the City may draw upon the fund balance to provide cash financing for capital projects or other one-time purchases. Should economic projections and prudent measures warrant, City Council may also approve the systematic reduction of any excess fund balance as a tactic to prevent a tax increase.

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category - spending those funds first - before moving down to the next category with available funds.

### **Debt Management Policies**

City Council approved a comprehensive Debt Management Policy on September 2, 2014. The City will maintain debt management practices that will provide for the protection of bond ratings; the maintenance of adequate debt service reserves; compliance with debt covenant provisions; and appropriate disclosure to investors, underwriters and rating agencies.

The term of any City debt issue, including lease-purchases, shall not exceed the useful life of the assets being acquired by the debt issue.

All debt issuance shall comply with Federal, State and City charter requirements and adhere to Federal arbitrage regulations.

### **Capital Projects**

Capital projects shall be submitted to the City Council for approval and shall include the following items:

- A summary of the proposed programs;
- A list of all capital improvements which are proposed to be undertaken during the ensuing five fiscal years, with appropriate supporting information of the necessity for such improvements;
- The cost estimates, method of financing, and recommended time schedules for each such improvement; and
- The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

The City will develop a multi-year capital projects plan and update it annually. The City will estimate the costs and potential funding sources for each capital project included in the plan.

The City shall utilize the most beneficial method of financing capital projects from the following sources: cash, bonds, short-term notes, joint financing with other governmental entities, special assessments, and federal and state grant programs.

The City will carry out the capital improvements plan and fund the capital project budgets in accordance with the capital projects plan.

The City will include the cost of operations of the capital project in the operating budget during the year of completion. Future operating costs associated with the new capital projects will be projected and included in the operating forecasts.

### **Long-term Financial Plan**

The City Council establishes long-term priorities through various meetings, including the strategic planning session. These priorities are then incorporated into current and future budgets through departmental goals and objectives.

The City shall establish and maintain a long-term financial plan that projects future revenues, expenditures, fund balances, and cash flow needs. The plan is reviewed on an annual basis and adjusted, if necessary, to meet the needs of the City. Because of the inherent inaccuracy of forecasting revenues and expenditures for many years, the long-term financial plan is not published. It is, instead, an internal document that is used in preparing the annual budget.

# City of Webster Strategic Plan

The City of Webster updated and adopted its Comprehensive Plan in 2014. This plan establishes a vision for the City and provides policy guidance and direction for future growth and development. The Comprehensive Plan is a fluid plan, as it reflects and guides a dynamic, evolving municipality that is continuously changing. It is intended to be reviewed internally at periodic intervals to achieve viability, and accuracy. The City Charter mandates that the Plan be updated, at a minimum, every five years to ensure that it reflects the vision and direction of the municipality. A Citizen's Advisory Committee comprised of council members, residents, and business representatives articulated six strategic vision statements for the City.

## Vision Statements

- Webster is a vibrant, business-friendly hub that capitalizes on its central location, key industry sectors, and proximity to regional assets.
- Webster strives to provide a welcoming environment for its constituents and visitors through beautification initiatives, economic development, and public safety.
- Webster is committed to ensure that the municipality is safe, vibrant, and attractive.
- Webster upholds education as vitally important for its constituents.
- Webster promotes mobility, pedestrian-friendly, safe, and efficient corridors.
- Webster supports efforts to develop and maintain a vibrant, attractive, and marketable community.

## City Goals and Strategies

The City Council has established a set of broad goals and strategies to accomplish the vision for the City. Some of these require extensive capital, time, and due diligence while others are readily attainable. The City Council goals and strategies provide context for decisions within the annual budget. The goals are divided into five essential categories: land use (LU), transportation (TR), community enhancement (CE), public safety (PS), and organizational strength (OS).

The strategic plan requires implementation for it to transcend from text into reality. The timeframe contained in the plan indicates the years during which action will be taken. Incremental steps will be incorporated into the annual budgets of each division over time to ensure the City goal is accomplished.

An essential part of the budgeting process is the annual strategic planning session. Held in March, the strategic planning session is a joint meeting between City Council and City staff to discuss the direction and future of the City. During this meeting the organization-wide financial and programmatic policies and goals for the City are reaffirmed by City Council. Some items have high priority and are short-term in nature; these items have been incorporated into the annual budget. Due to time, fiscal, or political constraints, other items of lower priority are considered to be long-term goals. These items will be included in future budgets as warranted.

City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
<b>Goal LU1: Redevelop NASA Parkway and ensure that the City of Webster establishes a mixed-use pedestrian-friendly corridor</b>				
1	Evaluate other similar mixed-use projects throughout the region to facilitate the completion of the NASA Parkway Revitalization Plan	X		
2	Create a strategy for redeveloping underutilized, antiquated or substandard properties within the City	X		
3	Consider the creation of an indoor/outdoor theatre within the NASA Parkway District for live performances that complement other projects		X	X
<b>Goal LU2: Encourage the redevelopment and rehabilitation of older properties within the City</b>				
1	Research jurisdictional programs that encourage the rehabilitation and redevelopment of older properties	X		
2	Work with property owners, potential buyers, and developers for redevelopment opportunities within the City	X	X	X
<b>Goal LU3: Resolve non-conforming properties and non-conforming uses within the City when appropriate</b>				
1	Continue to monitor non-conforming properties and uses within the City and enforce non-conforming regulations	X	X	X
2	Ensure that non-conformities are eliminated when a property is further developed or expanded	X	X	X
<b>Goal LU4: Ensure that large parcels within the City are developed in a way to maximize development opportunities</b>				
1	Ensure that larger tracts of land utilize shared detention ponds and other shared infrastructure	X	X	X
2	Promote the utilization of planned developments to ensure that large, undeveloped tracks maximize their development potential and provide for shared amenities and other enhancements	X	X	X
<b>Goal LU5: Foster an increasing amount of single-family residences within the City</b>				
1	Encourage the development of single family homes, townhomes, and patio homes on vacant residential areas within the City	X	X	x
2	Facilitate the completion of the Edgewater Planned Development, which provides for a substantial increase of single-family residences	X	X	

City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
<b>Goal LU6: Preserve the integrity of existing neighborhoods to ensure quality residential areas</b>				
1	Protect existing and future residential development from encroaching or adjacent incompatible land uses	X	X	X
2	Ensure that residential properties within the Webdale, Brad Court, and Green Acres subdivisions remain single-family residential	X	X	X
<b>Goal LU7: Provide a variety of recreation opportunities to meet the existing and future needs of Webster's residents</b>				
1	Continue to develop both active and passive recreation areas and facilities for the municipality's neighborhoods	X	X	X
2	Use utility easements for trails and pedestrian connections between parks and major nodes in the community such as schools, government offices, and neighborhoods	X	X	X
3	Continually update the parks plan on a timely basis to coordinate recreation opportunities		X	
<b>Goal LU8: Conserve and protect valued natural resources and ensure development is compatible with the natural environment</b>				
1	Promote the use of floodplains, drainage swales, and wetlands as open space or amenities	X	X	X
2	Promote the utilization of native Texas plant species to reduce the amount of water being utilized for landscaping	X	X	
<b>Goal TR1: Establish a hierarchy of thoroughfare classifications that facilitate safe and convenient flow of traffic throughout the community</b>				
1	Acquire additional right-of-way, as needed, to facilitate turn lanes and acceleration/ deceleration lanes to provide increased traffic capacity and mobility at intersections	X	X	X
2	Adopt access management regulations for arterial roadways pertaining to driveways, street connections, medians and median openings, auxiliary lanes, on-street parking, traffic signals, turn lanes, and pedestrian and bicycle facilities	X	X	X
3	Require traffic impact studies and mitigation actions for large scale development proposals	X	X	X
4	Collaborate with TxDOT, H-GAC, and Harris County in achieving desired infrastructure improvements in conformance with the Thoroughfare Plan	X	X	X



City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
<b>Goal TR2: Promote alternative modes of transportation and related facilities including pedestrian and bicycle routes</b>				
1	Fund and construct a comprehensive pedestrian and bicycle system to serve both recreational and alternative transportation needs	X	X	X
2	Pursue Federal and State financial assistance grants for pedestrian and bicycle transportation projects	X	X	X
3	Continue aggressive enforcement of speed limits and other traffic laws near schools, parks, and residential areas	X	X	X
4	Prioritize sidewalk projects to promote connectivity	X	X	X
<b>Goal TR3: Plan for the increasing demand for transportation facilities while preserving and enhancing the attractiveness of the environment</b>				
1	Ensure that all transportation projects include landscaping of green spaces within the right-of-way and other aesthetic enhancements, consistent with traffic safety and design standards	X	X	X
<b>Goal CE1: Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines</b>				
1	Develop and implement guidelines and standards to enhance the aesthetic appeal of the community	X	X	X
2	Create a program to organize and promote the maintenance and upkeep of neighborhoods and business districts	X	X	X
3	Continue to cite and enforce code violations	X	X	X
4	Enhance and maintain public infrastructure, such as streets, traffic signals, signage, sidewalks, and parks, especially in highly visible areas of the community	X	X	X
<b>Goal CE2: Improve corridors and gateways into and throughout the community to promote strong branding and first impression</b>				
1	Generate specific gateway and corridor plans for public improvements, such as traffic signals, landscaping, and entrance signage	X	X	X
2	Design, fund, and construct appealing monument signage and install them at unmarked gateways	X	X	X
3	Utilize plant materials that are proven performers in the region, install low maintenance, hardy, drought resistant and resilient plant materials in public rights-of-way	X	X	X
4	Determine and pursue additional funding sources for enhancement projects and develop a timeline for submitting applications to necessary agencies	X	X	X

City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
<b>Goal CE3: Improve the visual environment in high priority areas of the City by relocating or burying overhead power and utility lines where practical and feasible</b>				
1	Identify and consider alternative solutions for overhead power lines. Partner with local utility providers to determine cost, timing, and feasibility of relocating overhead lines underground throughout the City or in targeted locations such as defined enhancement corridors and nodes. Incorporate costs to bury overhead power lines along enhancement corridors into the Capital Improvement Program and Annual Budget		X	X
2	Amend applicable ordinances, whenever possible, to require utility lines to be buried, or utility easements to be located at the rear of lots, or along the perimeter of new subdivisions	X	X	X
<b>Goal CE4: Revitalize antiquated commercial areas of the City</b>				
1	Research funding opportunities for enhancing business corridors	X	X	X
2	Consider the creation of a management district within Webster, which has the authority to levy an assessment apportioned for improvements within a focused area	X	X	
<b>Goal CE5: Create an attractive pedestrian friendly environment throughout the City of Webster to accommodate residents and visitors</b>				
1	Promote and fund the installation and use of decorative sidewalks, paved and raised crosswalks, pathways, and trails to create a variety of pedestrian-friendly environments, including trails within utility corridors	X	X	X
2	Identify multi-modal corridors to ensure public safety	X	X	X
3	Research funding opportunities for community enhancement	X	X	X
<b>Goal CE6: Encourage community activities that promote Webster's brand.</b>				
1	Create, publicize, and encourage participation in community activities and events	X	X	X
2	Create positive partnerships among businesses, property owners, and the City to foster meaningful activities and initiatives	X	X	X

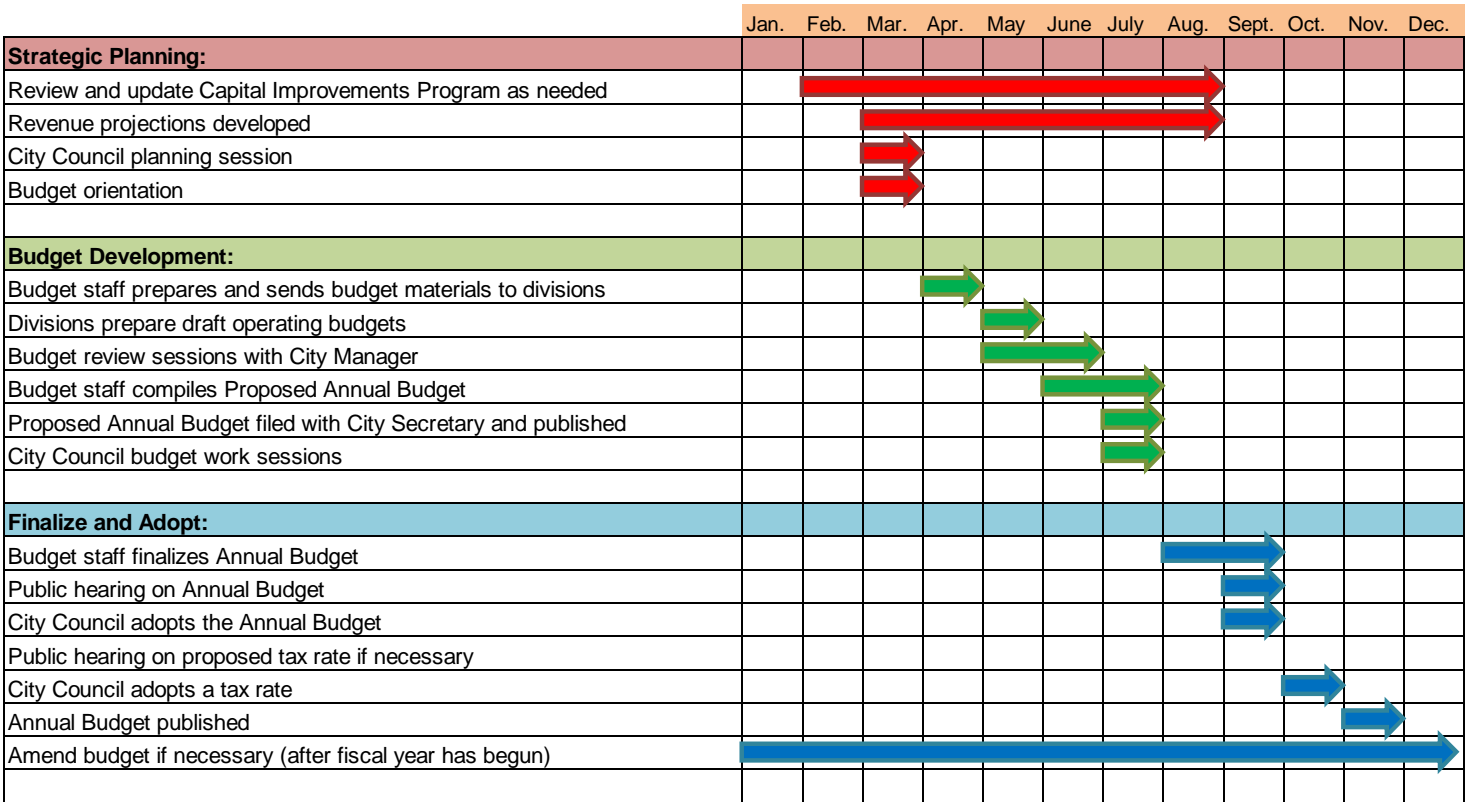
City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
<b>Goal PS1: Prevent, control, and reduce crime</b>				
1	Provide an appropriate level of law enforcement service	X	X	X
2	Foster mutual aid agreements with other local, state, and federal law enforcement agencies	X	X	X
3	Maintain an average response time of four minutes or less for priority 1 (life threatening) calls	X	X	X
4	Utilize innovative policing techniques for reducing crime within the community	X	X	X
5	Support neighborhood crime watch groups, citizens police academy programs, and other volunteer-based initiatives to reduce crime	X	X	X
<b>Goal PS2: Maintain a high level of fire protection service</b>				
1	Ensure that "first out" (engine/aerial/rescue) apparatus has four personnel assigned per unit, and ancillary and support units are adequately staffed	X	X	X
2	Plan for additional personnel and equipment as residential population exceeds 15,000 or commercial businesses exceed 3,000, and call volume exceeds 1,500 requests annually	X	X	X
3	Review and modify the Fire Protection Plan to ensure best practices are achieved	X	X	X
4	Monitor and analyze fire station location(s) to provide adequate service as growth occurs	X	X	X
5	Provide an average response time of 4 minutes 59 seconds or less for priority 1 (life threatening) calls	X	X	X
6	Foster mutual aid agreements with other local, state, and federal law enforcement agencies	X	X	X
7	Purchase vehicles and equipment as needed to meet demand or special conditions	X	X	X
<b>Goal PS3: Achieve an effective emergency management plan</b>				
1	Coordinate with multiple departments, volunteer, non-profit, state, local, and federal agencies, and surrounding jurisdictions to plan for emergencies	X	X	X
2	Ensure that the City's plan is compliant with State and Federal guidelines	X	X	X

City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
<b>Goal OS1: Maintain a strong, fiscally sustainable organization</b>				
1	Ensure accountability, transparency, and integrity in all government operations	X	X	X
2	Attract and retain qualified employees who will deliver exceptional service	X	X	X
3	Provide quality services that are affordable to the community	X	X	X



## Budget Calendar - Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2015-2016 Budget.



# **Budget Development Process**

## **Revenue Projections Developed (March)**

The Finance division develops revenue projections for the upcoming fiscal year and establishes budgetary targets for each division.

## **Strategic Planning Session (March 24-25)**

Staff meets with the Mayor and City Council for its annual strategic planning session to obtain general direction and guidance in preparing the budget. During this session, staff discusses various factors that may affect the ensuing budget cycle, such as economic climate, revenue outlook, community expectations and program requirements. Council addresses these concerns and identifies top priorities.

## **Budget Orientation (March 31)**

The City Manager and Finance division hold a budget orientation meeting with City staff to discuss the economic condition of the City and its effects on the budget. An overview of the direction received from Council is presented, and the City Manager may give specific direction complying with organizational strategies. All documentation used in the budget development process is distributed.

## **Preliminary Tax Rolls Received (April 30)**

Preliminary appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$1,864,707,501 in 2015.

## **Budget Requests Submitted & Reviewed (May)**

Staff meets with the Finance division to evaluate each division's budget requests. The deadline for division budgets to be submitted is May 31, 2015.

## **Budget Review Sessions with City Manager (June)**

Staff meets with the Finance division and City Manager to evaluate progress on continuing priorities, discuss new programs to be included in the budget, and re-evaluate each division's budget requests for the upcoming fiscal year.

## **FY 2015-16 Proposed Budget is Filed with City Secretary (July 21)**

City Manager's proposed, balanced budget is filed with the City Secretary and made available to the public as required by the City Charter. The proposed budget reflects total appropriations of \$35,624,220 (including interfund transfers) and a proposed total tax rate of \$0.22688 per \$100 of valuation based upon preliminary tax data.

## **Council Budget Work Sessions (August 11)**

City Council holds a budget work session in order to discuss the proposed budget. Citizens are invited, but no public testimony is allowed at the work session meetings.

### **Certified Tax Rolls Received (August 25)**

Certified appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$1,825,910,906. The Finance division performs the effective and rollback tax rate calculations as required by State law. The effective tax rate is calculated to be \$0.23447 per \$100 valuation with a rollback rate of \$0.27340 per \$100 valuation.

### **Public Hearing Held on Proposed Budget (September 15)**

Following the publication of required newspaper notices, a public hearing is held at a regularly scheduled City Council meeting to solicit citizen responses to the proposed budget.

### **Council Adopts the FY 2015-2016 Annual Budget (September 15)**

Council approves an ordinance adopting the budget for the fiscal year beginning on October 1, 2015 with total appropriations of \$35,824,230.

### **Public Hearing Held on Proposed Tax Rate (Not Applicable to FY 2015-16)**

Following the publication of required newspaper notices, public hearings are held at a scheduled City Council meeting to solicit citizen responses to the proposed tax rate.

### **Council Adopts a Tax Rate (October 6)**

Following the publication of required notices regarding the effective and rollback tax rates, Council approves two separate ordinances adopting an O&M tax rate of \$0.14733 per \$100 valuation and a debt service tax rate of \$0.08714 per \$100 valuation.

### **FY 2015-16 Annual Budget is Published (November)**

The Finance division prepares the final budget document. The document is printed and distributed to readers. The budget is also submitted to the Government Finance Officers Association to determine its eligibility for the Distinguished Budget Presentation Award.

### **Budget is Amended if Necessary (After fiscal year has begun)**

Staff presents budget amendment requests to Council at a regularly scheduled City Council meeting. Budget amendments are adopted by ordinance.

*Supplemental Appropriations:* If, during the fiscal year, the city manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council may make supplemental appropriations for the year up to the amount of such excess.

*Emergency Appropriations:* To meet a public emergency created by a natural disaster or man-made calamity affecting life, health, property, or the public peace, the council may make emergency appropriations, not to exceed ten (10) percent of the current fiscal year's budgeted receipts. Such appropriations may be made by emergency ordinance in accordance with the provisions of the charter. To the extent that there are no available unappropriated revenues to meet such appropriations, the council may, by such emergency ordinance, authorize the issuance of emergency notes.

*Transfer of Appropriations:* At any time during the fiscal year the city manager may transfer part or all of any unencumbered appropriation balance among programs within a department, division, or office and, upon written request by the city manager, the council may by ordinance transfer part or all of any unencumbered appropriation balance from one department, office or agency to another.



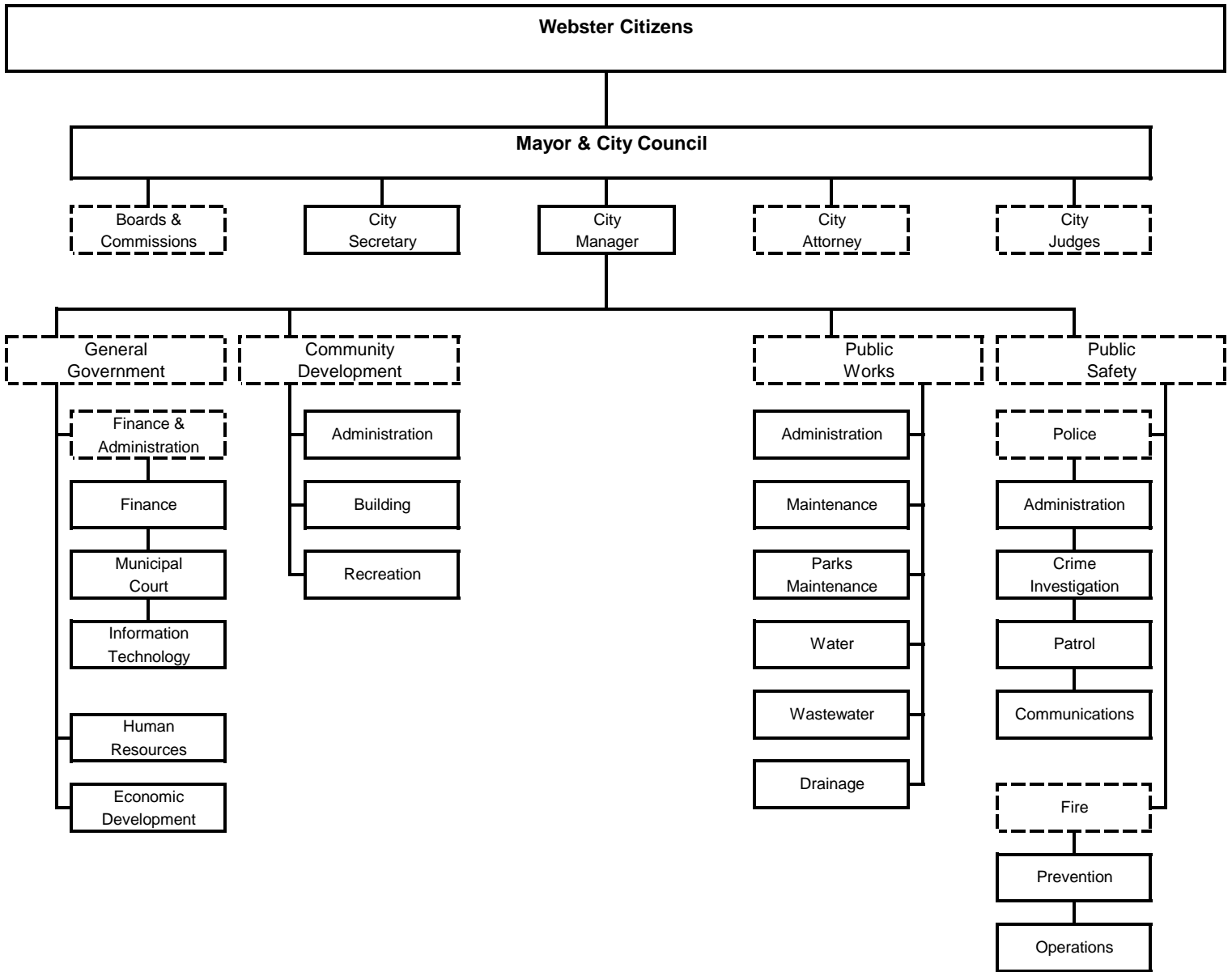
## Fund Structure / Overview

<b>Total Budget - All Funds</b>		<b>\$ 35,824,230</b>
Governmental Funds		
General Fund		\$ 21,100,810
Debt Service Funds		
General Debt Service Fund		\$ 2,017,120
Special Revenue Funds		
Hotel Occupancy Tax Fund		\$ 444,770
Municipal Court Fund		\$ 68,880
Public Safety Fund		\$ 31,000
TIRZ Fund		\$ -
Grant Fund		\$ 404,890
PEG Channel Fund		\$ -
Proprietary Funds		
Enterprise Funds		
Utility Fund		\$ 4,790,810
Utility Interest & Sinking Fund		\$ 515,130
Internal Service Funds		
Equipment Replacement Fund		\$ 291,300
Information Technology Fund		\$ 808,880
Employee Benefits Trust Fund		\$ 2,660,000
Component Unit		
Webster Economic Development Corporation Fund		\$ 1,917,960
WEDC Debt Service Fund		\$ 772,680

**Note:**

All City operating funds listed above are budgeted on an annual basis. The Capital Improvements Program is not appropriated on an annual basis. It is presented separately in a dedicated section of this document.

# City of Webster Organization Chart



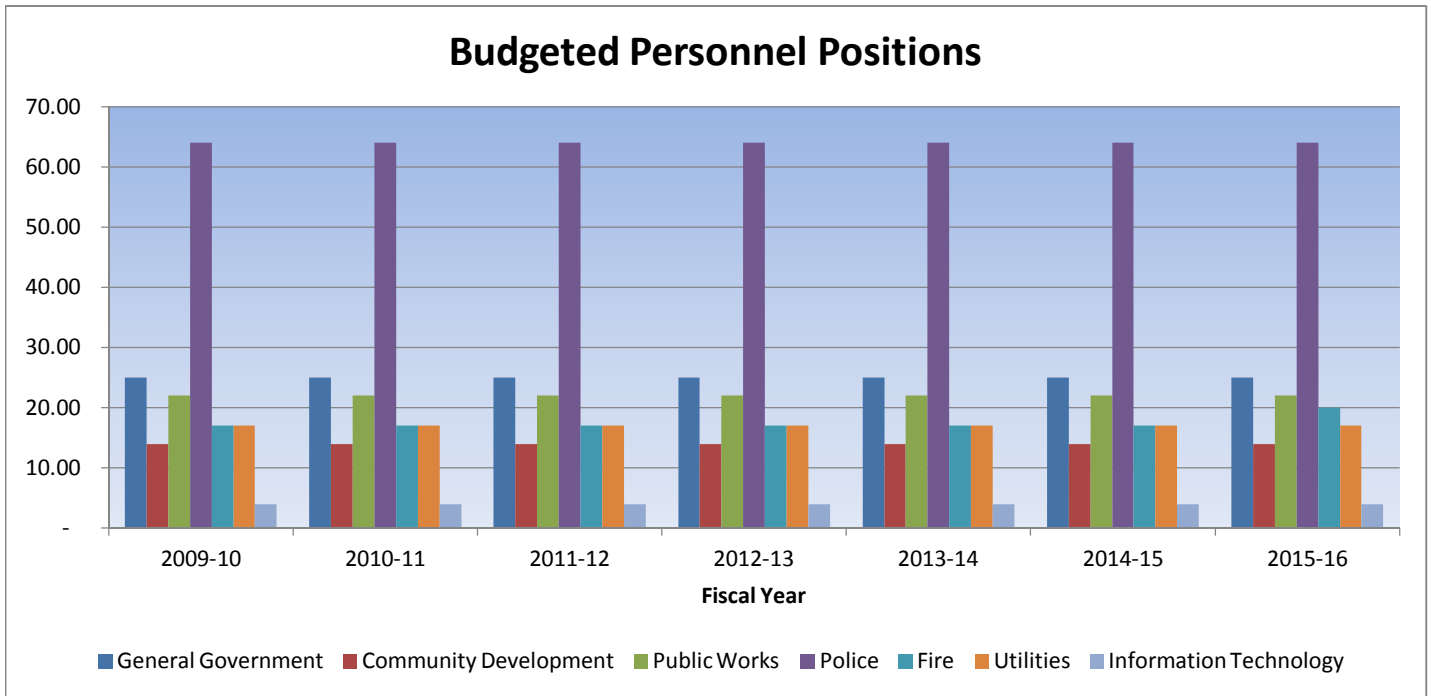
**Legend:**

- Denotes Functions, Departments, and Appointments
- Denotes Divisions

## Budgeted Personnel Positions

<u>Function</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
General Government	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Community Development	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Public Works	22.00	22.00	22.00	22.00	22.00	22.00	22.00
Police	64.00	64.00	64.00	64.00	64.00	64.00	64.00
Fire	17.00	17.00	17.00	17.00	17.00	17.00	20.00
Utilities	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Information Technology	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Total</b>	<b>163.00</b>	<b>163.00</b>	<b>163.00</b>	<b>163.00</b>	<b>163.00</b>	<b>163.00</b>	<b>166.00</b>

Note:  
Positions are shown as full-time equivalent (FTE)



**Budgeted Personnel Positions by Division  
(Full-time Equivalents)**

	Fiscal Year						
	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
<b><u>General Fund</u></b>							
General Government							
City Secretary	4.00	4.00	4.00	4.00	4.00	4.00	5.00
City Manager	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Finance	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Municipal Court	7.00	7.00	7.00	7.00	7.00	7.00	6.00
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Economic Development	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Development							
Administration	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Building	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Recreation	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works							
Administration	3.00	3.00	3.00	3.00	5.00	5.00	5.00
Maintenance	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Parks Maintenance	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Engineering	2.00	2.00	2.00	2.00	-	-	-
Police							
Administration	4.00	4.00	4.00	4.00	4.00	5.00	6.00
Crime Investigation	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Patrol	37.00	37.00	37.00	38.00	38.00	37.00	36.00
Communications	16.00	16.00	16.00	15.00	15.00	15.00	15.00
Fire							
Prevention	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Operations	14.00	14.00	14.00	14.00	14.00	14.00	17.00
<b>General Fund Total</b>	<b>142.00</b>	<b>142.00</b>	<b>142.00</b>	<b>142.00</b>	<b>142.00</b>	<b>142.00</b>	<b>145.00</b>
<b><u>Utility Fund</u></b>							
Water	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Wastewater	6.50	6.50	6.50	6.50	6.50	6.50	6.50
Drainage	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>Utility Fund Total</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>
<b><u>Information Technology Fund</u></b>							
Information Technology	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Information Technology Fund Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Total City Positions (FTE)</b>	<b>163.00</b>	<b>163.00</b>	<b>163.00</b>	<b>163.00</b>	<b>163.00</b>	<b>163.00</b>	<b>166.00</b>

Notes:

Beginning in 2013-14, the Engineering division is consolidated with Public Works Administration.  
 Around 16-24 seasonal employees are hired during the summer as recreation staff. This count is not reflected above.

**City of Webster, Texas**  
**Consolidated Statement of Fund Balance**  
**Budget Year 2015 - 2016**

	General Fund	General Debt Service <sup>3</sup>	Special Revenue Funds				
			Hotel Occupancy <sup>4</sup>	Municipal Court	Public Safety <sup>4</sup>	TIRZ	Grant
Fund Balance at 9/30/2014	\$ 12,227,719	\$ 969,351	\$ 3,028,202	\$ 172,714	\$ 125,788	\$ 1,048,641	\$ -
Estimated Fund Balance							
Revenue <sup>1</sup>	19,458,320	1,854,400	1,315,930	53,430	39,820	196,120	253,990
Expenditures	(18,889,890)	(2,041,220)	(332,670)	(61,410)	(37,440)	-	(253,990)
Subtotal	568,430	(186,820)	983,260	(7,980)	2,380	196,120	-
<b>Estimated at 9/30/2015</b>	<b>\$ 12,796,149</b>	<b>\$ 782,531</b>	<b>\$ 4,011,462</b>	<b>\$ 164,734</b>	<b>\$ 128,168</b>	<b>\$ 1,244,761</b>	<b>\$ -</b>
<b>% Change from Prior Year</b>	<b>4.6%</b>	<b>-19.3%</b>	<b>32.5%</b>	<b>-4.6%</b>	<b>1.9%</b>	<b>18.7%</b>	<b>0.0%</b>
Projected Fund Balance							
Revenue <sup>1</sup>	20,285,330	1,923,720	1,383,550	54,610	30,440	217,500	404,890
Expenditures	(21,100,810)	(2,017,120)	(444,770)	(68,880)	(31,000)	-	(404,890)
Subtotal	(815,480)	(93,400)	938,780	(14,270)	(560)	217,500	-
<b>Projected at 9/30/2016</b>	<b>\$ 11,980,669</b>	<b>\$ 689,131</b>	<b>\$ 4,950,242</b>	<b>\$ 150,464</b>	<b>\$ 127,608</b>	<b>\$ 1,462,261</b>	<b>\$ -</b>
<b>% Change from Prior Year</b>	<b>-6.4%</b>	<b>-11.9%</b>	<b>23.4%</b>	<b>-8.7%</b>	<b>-0.4%</b>	<b>17.5%</b>	<b>0.0%</b>

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> The Utility Debt Service Reserve Fund is excluded from presentation because it is not an appropriated fund.

<sup>3</sup> The General Debt Service Fund intends to use reserves to lower the tax rate.

<sup>4</sup> These large changes from the prior year reflect a modification to the previous practice of budgeting expenditures equal to revenues. Beginning in FY 2015-16, only known expenditures will be appropriated.

<sup>5</sup> Revenues significantly exceed expenses due to the June 2015 acquisition of vehicle scheduled for FY 2015-16.

<sup>6</sup> This change is due to the low level of reserves carried in this fund.

PEG Channel <sup>4</sup>	Enterprise Funds <sup>2</sup>		Internal Service Funds			Component Unit		Total All Funds
	Utility Fund	Utility Int & Sinking	Equipment Replacement <sup>5</sup>	Information Technology	Employee Benefit Trust <sup>6</sup>	WEDC Fund <sup>4</sup>	WEDC Debt Service	
\$ 115,992	\$ 3,588,107	\$ 28,658	\$ 2,679,561	\$ 342,453	\$ 19	\$ 4,852,626	\$ 143,029	\$ 29,322,860
34,030	4,938,780	524,510	866,760	807,570	2,077,210	4,070,740	10,609,260	47,100,870
-	(5,116,040)	(522,630)	(1,306,970)	(818,170)	(2,077,200)	(3,137,740)	(10,609,260)	(45,204,630)
34,030	(177,260)	1,880	(440,210)	(10,600)	10	933,000	-	1,896,240
<b>\$ 150,022</b>	<b>\$ 3,410,847</b>	<b>\$ 30,538</b>	<b>\$ 2,239,351</b>	<b>\$ 331,853</b>	<b>\$ 29</b>	<b>\$ 5,785,626</b>	<b>\$ 143,029</b>	<b>\$ 31,219,100</b>
29.3%	-4.9%	6.6%	-16.4%	-3.1%	52.6%	19.2%	0.0%	6.5%
35,050	4,980,430	515,320	916,820	809,330	2,660,010	4,254,500	773,420	39,244,920
-	(4,790,810)	(515,130)	(291,300)	(808,880)	(2,660,000)	(1,917,960)	(772,680)	(35,824,230)
35,050	189,620	190	625,520	450	10	2,336,540	740	3,420,690
<b>\$ 185,072</b>	<b>\$ 3,600,467</b>	<b>\$ 30,728</b>	<b>\$ 2,864,871</b>	<b>\$ 332,303</b>	<b>\$ 39</b>	<b>\$ 8,122,166</b>	<b>\$ 143,769</b>	<b>\$ 34,639,790</b>
23.4%	5.6%	0.6%	27.9%	0.1%	34.5%	40.4%	0.5%	11.0%

**City of Webster, Texas**  
**Budget Summary**  
**Budget Year 2015 - 2016**

Revenues	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	TIRZ	Grant
Property Taxes	\$ 2,761,450	\$ 1,592,860	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	12,750,710						
Franchise & Local Taxes	1,781,590		1,380,080				
Permit Fees	431,040						
Court Fines & Fees	1,066,640			54,520			
Charges for Service	351,440						
Miscellaneous Income	135,960	830	3,470	90	30,440	1,000	-
Intergovernmental	-					81,500	391,000
Other Financing Sources	815,480	93,400	-	14,270	560		
<b>Total Revenue before Transfers</b>	<b>20,094,310</b>	<b>1,687,090</b>	<b>1,383,550</b>	<b>68,880</b>	<b>31,000</b>	<b>82,500</b>	<b>391,000</b>
Transfers from Other Funds	1,006,500	330,030	-	-	-	135,000	13,890
<b>Total Revenue</b>	<b>21,100,810</b>	<b>2,017,120</b>	<b>1,383,550</b>	<b>68,880</b>	<b>31,000</b>	<b>217,500</b>	<b>404,890</b>
<b>Expenditures</b>							
Personnel	\$ 14,559,660	\$ -	\$ -	\$ 12,870	\$ -	\$ -	\$ -
Supplies	819,660		7,500	6,600	6,100		
Maintenance	1,009,960			13,540			
Services	2,875,270	2,500	394,270	22,370	24,900	-	404,890
Debt Service	-	2,014,620					
Capital Outlay	529,280						
<b>Total Expenditures before Transfers</b>	<b>19,793,830</b>	<b>2,017,120</b>	<b>401,770</b>	<b>55,380</b>	<b>31,000</b>	<b>-</b>	<b>404,890</b>
Transfers to Other Funds	1,306,980	-	43,000	13,500	-	-	-
<b>Total Expenditures</b>	<b>21,100,810</b>	<b>2,017,120</b>	<b>444,770</b>	<b>68,880</b>	<b>31,000</b>	<b>-</b>	<b>404,890</b>
<b>Revenue Over / (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 938,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 217,500</b>	<b>\$ -</b>

Notes: Capital project funds are excluded from presentation because they are not part of the annual appropriations process. Appropriations for capital projects are made on a project basis and carry over until the project is completed. The Utility Debt Service Reserve Fund is also excluded from presentation because it is not an appropriated fund.

PEG Channel	Enterprise Funds		Internal Service Funds			Component Unit		Total All Funds
	Utility Fund	Utility Int & Sinking	Equipment Replacement	Information Technology	Employee Benefit Trust	WEDC Fund	WEDC Debt Service	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,354,310
35,050						4,250,270		17,000,980
								3,196,720
								431,040
								1,121,160
	4,946,710			808,880	2,660,000			8,767,030
	33,720	190	6,900	450	10	4,230	740	218,030
								472,500
								923,710
<b>35,050</b>	<b>4,980,430</b>	<b>190</b>	<b>6,900</b>	<b>809,330</b>	<b>2,660,010</b>	<b>4,254,500</b>	<b>740</b>	<b>36,485,480</b>
-	-	515,130	909,920	-	-	-	772,680	3,683,150
<b>35,050</b>	<b>4,980,430</b>	<b>515,320</b>	<b>916,820</b>	<b>809,330</b>	<b>2,660,010</b>	<b>4,254,500</b>	<b>773,420</b>	<b>40,168,630</b>
\$ -	\$ 1,458,290	\$ -	\$ -	\$ 397,130	\$ -	\$ -	\$ -	\$ 16,427,950
	611,600			15,260		2,200		1,468,920
	1,145,110			201,700				2,370,310
-	641,850	2,730		85,950	2,660,000	113,050	500	7,228,280
	-	512,400					772,180	3,299,200
	41,000		291,300	104,840				966,420
-	<b>3,897,850</b>	<b>515,130</b>	<b>291,300</b>	<b>804,880</b>	<b>2,660,000</b>	<b>115,250</b>	<b>772,680</b>	<b>31,761,080</b>
-	892,960	-	-	4,000	-	1,802,710	-	4,063,150
-	<b>4,790,810</b>	<b>515,130</b>	<b>291,300</b>	<b>808,880</b>	<b>2,660,000</b>	<b>1,917,960</b>	<b>772,680</b>	<b>35,824,230</b>
<b>\$ 35,050</b>	<b>\$ 189,620</b>	<b>\$ 190</b>	<b>\$ 625,520</b>	<b>\$ 450</b>	<b>\$ 10</b>	<b>\$ 2,336,540</b>	<b>\$ 740</b>	<b>\$ 4,344,400</b>



**City of Webster, Texas**  
**Budget Summary History (All Funds) <sup>1</sup>**  
**Fiscal Years 2013 - 2016**

	Budget 2012-2013	Budget 2013-2014	Budget 2014-2015	Budget 2015-2016
<b>Resources</b>				
Property Taxes	\$ 3,735,490	\$ 4,074,210	\$ 4,048,470	\$ 4,354,310
Sales Taxes	14,246,670	14,219,250	15,588,000	17,000,980
Franchise & Local Taxes	2,327,620	2,395,300	2,770,930	3,196,720
Permit Fees	299,840	310,070	409,120	431,040
Court Fines & Fees	1,244,470	1,236,450	1,234,280	1,121,160
Charges for Service	5,360,520	5,582,680	8,001,380	8,767,030
Miscellaneous Income	496,870	586,200	501,140	218,030
Intergovernmental	599,000	812,500	547,280	472,500
Other Financing Sources	1,284,430	1,231,940	1,287,950	923,710
<b>Total Resources before Transfers</b>	<b>29,594,910</b>	<b>30,448,600</b>	<b>34,388,550</b>	<b>36,485,480</b>
Transfers from Other Funds	4,107,610	4,190,660	4,416,880	3,683,150
<b>Total Resources</b>	<b>33,702,520</b>	<b>34,639,260</b>	<b>38,805,430</b>	<b>40,168,630</b>
<b>Expenditures</b>				
Personnel	13,667,880	14,062,030	14,852,970	16,427,950
Supplies	1,388,460	1,363,770	1,308,670	1,468,920
Maintenance	1,433,750	1,596,730	1,888,400	2,370,310
Services	6,784,310	6,778,800	9,095,600	7,228,280
Debt Service	4,743,640	4,064,510	4,146,570	3,299,200
Capital Outlay	1,001,550	1,059,280	1,872,460	966,420
<b>Total Expenditures before Transfers</b>	<b>29,019,590</b>	<b>28,925,120</b>	<b>33,164,670</b>	<b>31,761,080</b>
Transfers to Other Funds	4,681,730	5,708,900	5,487,970	4,063,150
<b>Total Expenditures</b>	<b>33,701,320</b>	<b>34,634,020</b>	<b>38,652,640</b>	<b>35,824,230</b>
<b>Resources Over / (Under) Expenditures</b>	<b>\$ 1,200</b>	<b>\$ 5,240</b>	<b>\$ 152,790</b>	<b>\$ 4,344,400</b>

<sup>1</sup> Presented are the budgets as originally adopted by City Council for each fiscal year. Capital projects funds are excluded from presentation because they are not part of the annual appropriations process. Appropriations for capital projects are made on a project basis and carry over until the project is completed. The Utility Debt Service Reserve Fund is also excluded from presentation because it is not an appropriated fund.

Notes:

Transfers from Other Funds do not match Transfers to Other Funds due to transfers from/to the unappropriated funds detailed below:

FY 2015 - 2016 includes:

\$380,000 transfer from General Fund to Parks & Landscaping Construction Fund

FY 2014 - 2015 includes:

\$750,000 transfer from Utility Fund to Water / Sewer Construction Fund

\$321,090 transfer from Utility Fund to Debt Service Reserve Fund

FY 2013 - 2014 includes:

\$300,000 transfer from General Fund to Parks & Landscaping Construction Fund

\$1,000,000 transfer from Utility Fund to Water / Sewer Construction Fund

\$218,240 transfer from Utility Fund to Debt Service Reserve Fund

FY 2012 - 2013 includes:

\$450,000 transfer from Utility Fund to Water / Sewer Construction Fund

\$109,120 transfer from Utility Fund to Debt Service Reserve Fund

\$15,000 transfer from Information Technology Fund to IT Projects Fund

**City of Webster, Texas**  
**Comparative Schedule of City-Wide Resources and Expenditures (All Funds) <sup>1</sup>**  
**Fiscal Years 2013 - 2016**

	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015 <sup>2</sup>	Estimate 2014-2015 <sup>2</sup>	Budget 2015-2016 <sup>2</sup>
<b>Beginning Fund Balance (GAAP)</b>	<b>\$ 24,138,150</b>	<b>\$ 26,435,154</b>	<b>\$ 29,310,365</b>	<b>\$ 29,310,365</b>	<b>\$ 31,206,605</b>
<b>Resources</b>					
General Fund	\$ 17,819,906	\$ 18,728,884	\$ 18,862,570	\$ 19,458,320	\$ 20,285,330
General Debt Service Fund	11,034,273	2,032,855	1,942,220	1,854,400	1,923,720
Hotel Occupancy Tax Fund	988,797	1,204,054	1,197,950	1,315,930	1,383,550
Court Special Revenue Fund	76,928	75,566	75,160	53,430	54,610
Public Safety Special Rev Fund	58,517	81,968	25,500	39,820	30,440
TIRZ Fund	154,526	195,329	207,360	196,120	217,500
Grant Fund	208,226	474,040	484,890	253,990	404,890
PEG Channel Fund	27,376	27,338	30,260	34,030	35,050
Emergency Management Fund	62,916	-	-	-	-
Utility Fund	4,598,806	4,736,214	4,891,330	4,938,780	4,980,430
Utility Interest & Sinking Fund	571,065	565,266	524,600	524,510	515,320
Equipment Replacement Fund	565,559	638,628	819,840	866,760	916,820
Information Technology Fund	756,934	783,298	807,560	807,570	809,330
Employee Benefits Trust Fund	1,826,233	1,967,177	2,250,010	2,077,210	2,660,010
WEDC Fund	3,577,709	3,807,913	3,901,540	4,070,740	4,254,500
WEDC Debt Service Fund	1,565,460	1,594,274	1,586,960	10,609,260	773,420
<b>Total Resources</b>	<b>43,893,232</b>	<b>36,912,805</b>	<b>37,607,750</b>	<b>47,100,870</b>	<b>39,244,920</b>
<b>Expenditures</b>					
General Fund	16,921,085	17,658,031	19,628,030	18,889,890	21,100,810
General Debt Service Fund	11,417,215	1,911,425	2,042,220	2,041,220	2,017,120
Hotel Occupancy Tax Fund	369,925	367,699	1,197,950	332,670	444,770
Court Special Revenue Fund	123,296	72,242	79,160	61,410	68,880
Public Safety Special Rev Fund	21,076	86,120	131,600	37,440	31,000
TIRZ Fund	-	-	207,360	-	-
Grant Fund	208,226	474,040	484,890	253,990	404,890
PEG Channel Fund	-	-	30,260	-	-
Emergency Management Fund	159,105	-	-	-	-
Utility Fund	4,191,739	5,166,629	5,316,130	5,116,040	4,790,810
Utility Interest & Sinking Fund	563,703	548,275	524,330	522,630	515,130
Equipment Replacement Fund	634,055	651,985	1,341,000	1,306,970	291,300
Information Technology Fund	642,679	729,232	875,010	818,170	808,880
Employee Benefits Trust Fund	1,826,223	1,967,168	2,250,000	2,077,200	2,660,000
WEDC Fund	2,687,694	2,727,430	3,901,540	3,137,740	1,917,960
WEDC Debt Service Fund	1,562,409	1,592,765	1,586,020	10,609,260	772,680
<b>Total Expenditures</b>	<b>41,328,430</b>	<b>33,953,042</b>	<b>39,595,500</b>	<b>45,204,630</b>	<b>35,824,230</b>
<b>Resources Over / (Under) Expenditures</b>	<b>\$ 2,564,802</b>	<b>\$ 2,959,764</b>	<b>\$ (1,987,750)</b>	<b>\$ 1,896,240</b>	<b>\$ 3,420,690</b>
Ending Fund Balance (Budget)	26,702,952	29,394,918	27,322,615	31,206,605	34,627,295
Adjustments <sup>3</sup>	(267,798)	(84,553)	-	-	-
<b>Ending Fund Balance (GAAP)</b>	<b>\$ 26,435,154</b>	<b>\$ 29,310,365</b>	<b>\$ 27,322,615</b>	<b>\$ 31,206,605</b>	<b>\$ 34,627,295</b>

<sup>1</sup> Capital projects funds are excluded from presentation because they are not part of the annual appropriations process. Appropriations for capital projects are made on a project basis and carry over until the project is completed. The Utility Debt Service Reserve Fund is also excluded from presentation because it is not an appropriated fund.

<sup>2</sup> Resources exclude the use of prior years' fund balance.

<sup>3</sup> An adjustment is made to fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



## General Fund Overview

The General Fund is used to account for all current financial resources not required by law or administrative action to be accounted for in another fund. The primary public functions occur within this fund.

Revenue funding for operations is provided by property taxes, sales tax, franchise fee assessments, fines and forfeitures, charges for services, transfers, and other miscellaneous revenues.

The organizational structure of this fund follows that of the function performed by divisions within departments.

### General Government

Divisions:	City Council	Municipal Court
	City Secretary	Human Resources
	City Manager	Economic Development
	Finance	

### Community Development

Divisions:	Administration
	Building
	Recreation

### Public Works

Divisions:	Administration
	Maintenance
	Parks Maintenance
	Engineering & Construction (combined w/ Administration)

### Public Safety

Department:	Police	Fire
Divisions:	Administration	Prevention
	Crime Investigation (CID)	Operations
	Patrol	Emergency Medical Services (combined w/ Operations)
	Communications	

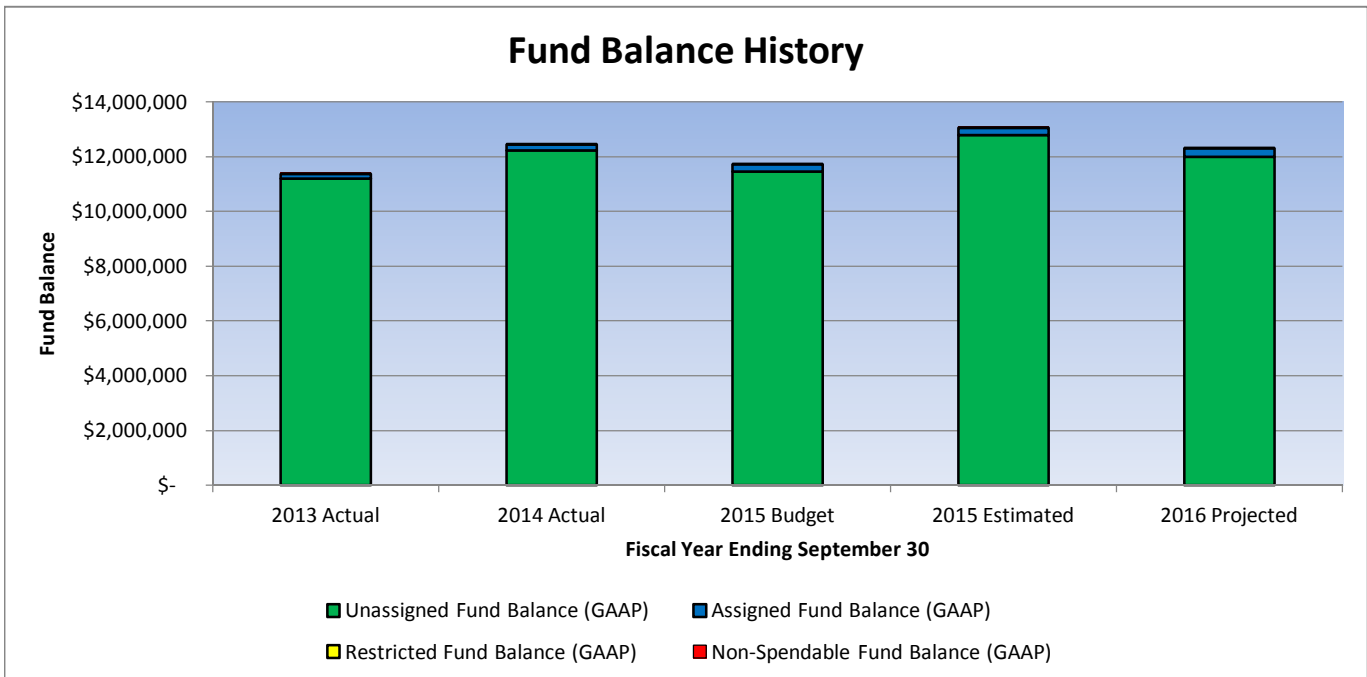
**General Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b>Budget Basis:</b>					
Beginning Unassigned Fund Balance (GAAP)	\$ 10,236,252	\$ 11,190,604	\$ 12,227,719	\$ 12,227,719	\$ 12,796,149
Revenues <sup>1</sup>	17,819,906	18,728,884	18,862,570	19,458,320	20,285,330
Expenditures	(16,921,085)	(17,658,031)	(19,628,030)	(18,889,890)	(21,100,810)
Net Increase / (Decrease) in Fund Balance	898,821	1,070,853	(765,460)	568,430	(815,480)
Ending Unassigned Fund Balance (Budget)	<b>\$ 11,135,073</b>	<b>\$ 12,261,457</b>	<b>\$ 11,462,259</b>	<b>\$ 12,796,149</b>	<b>\$ 11,980,669</b>
<b>Reconciliation to GAAP:</b>					
Ending Unassigned Fund Balance (Budget)	\$ 11,135,073	\$ 12,261,457	\$ 11,462,259	\$ 12,796,149	\$ 11,980,669
Adjustment <sup>2</sup>	55,531	(33,738)	-	-	-
Unassigned Fund Balance (GAAP)	11,190,604	12,227,719	11,462,259	12,796,149	11,980,669
Assigned Fund Balance (GAAP)	179,402	199,758	252,928	252,928	306,508
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	36,997	50,379	50,379	50,379	50,379
Total Fund Balance (GAAP)	<b>\$ 11,407,003</b>	<b>\$ 12,477,855</b>	<b>\$ 11,765,565</b>	<b>\$ 13,099,455</b>	<b>\$ 12,337,555</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to unassigned fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**General Fund Recap**

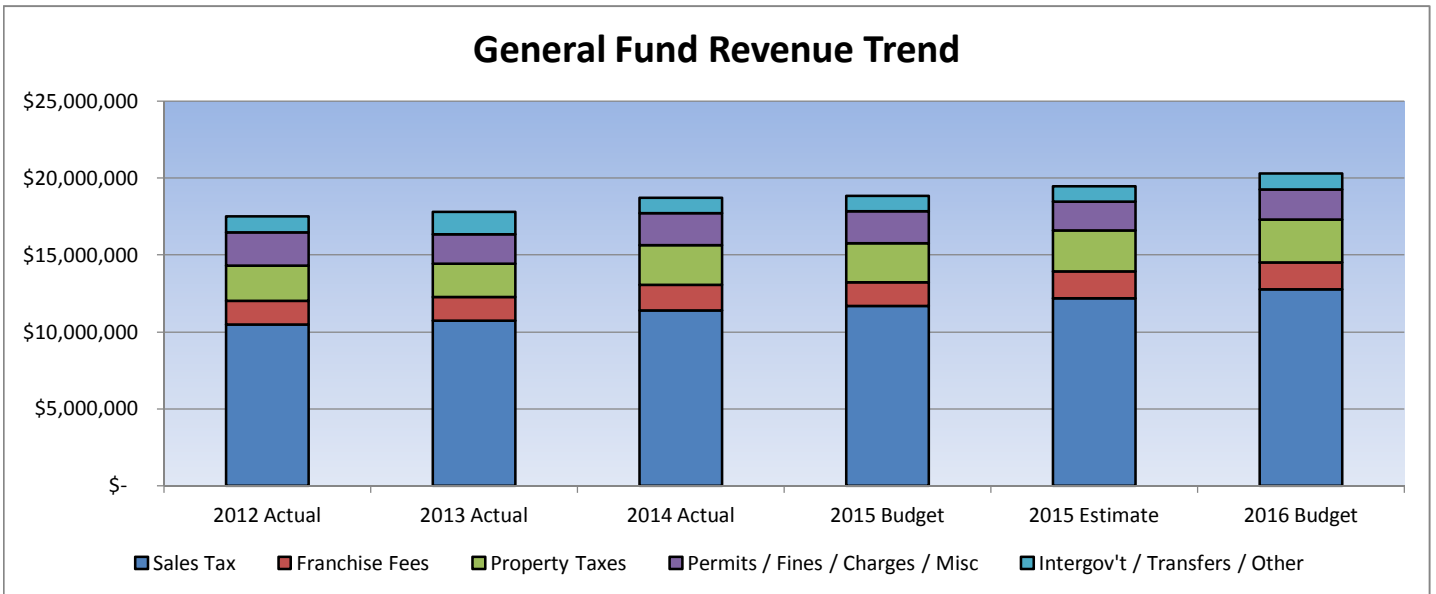
	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimate 2014-2015</b>	<b>Budget 2015-2016</b>
<b><u>Revenues</u></b>					
Property Taxes	\$ 2,165,303	\$ 2,587,734	\$ 2,541,170	\$ 2,670,260	\$ 2,761,450
Sales Tax	10,716,276	11,409,472	11,691,000	12,195,810	12,750,710
Franchise & Local Taxes	1,553,184	1,651,346	1,545,300	1,726,240	1,781,590
Permit Fees	393,030	444,015	409,120	419,050	431,040
Court Fines & Fees	1,170,938	1,144,875	1,159,210	926,280	1,066,640
Charges for Service	185,563	361,444	387,950	375,040	351,440
Miscellaneous Income	155,548	123,098	122,670	143,990	135,960
Other Financing Sources	1,480,065	1,006,900	1,006,150	1,001,650	1,006,500
Use of Prior Years' Fund Balance	-	-	765,460	-	815,480
<b>Total Revenue</b>	<b>17,819,906</b>	<b>18,728,884</b>	<b>19,628,030</b>	<b>19,458,320</b>	<b>21,100,810</b>
<b><u>Expenditures</u></b>					
General Government					
City Council	633,116	656,769	735,220	679,290	822,950
City Manager	383,112	439,192	497,180	488,050	520,020
Finance	1,941,405	1,981,554	1,803,210	1,775,110	1,713,960
Human Resources	373,304	387,944	444,640	447,770	469,880
Economic Development	328,976	347,801	370,360	362,690	400,330
Community Development	1,446,040	1,562,853	1,709,550	1,686,200	1,802,420
Public Works	3,048,228	3,041,805	3,790,440	3,517,840	3,833,990
Police	6,760,361	6,995,364	7,814,540	7,559,890	8,856,830
Fire	2,006,543	2,244,750	2,462,890	2,373,050	2,680,430
<b>Total Expenditures</b>	<b>16,921,085</b>	<b>17,658,031</b>	<b>19,628,030</b>	<b>18,889,890</b>	<b>21,100,810</b>
<b>Increase / (Decrease) in Fund Balance</b>	<b>\$ 898,822</b>	<b>\$ 1,070,853</b>	<b>\$ -</b>	<b>\$ 568,430</b>	<b>\$ -</b>

**General Fund Revenue Trend**

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Revenues</b>						
Sales Tax	\$ 10,495,149	\$ 10,716,276	\$ 11,409,472	\$ 11,691,000	\$ 12,195,810	\$ 12,750,710
Franchise Fees	1,508,485	1,553,184	1,651,346	1,545,300	1,726,240	1,781,590
Property Taxes	2,291,618	2,165,303	2,587,734	2,541,170	2,670,260	2,761,450
Permits / Fines / Charges / Misc	2,187,860	1,905,079	2,073,432	2,078,950	1,864,360	1,985,080
Intergov't / Transfers / Other <sup>1</sup>	1,020,960	1,480,065	1,006,900	1,006,150	1,001,650	1,006,500
<b>Total Revenue</b>	<b>\$ 17,504,072</b>	<b>\$ 17,819,906</b>	<b>\$ 18,728,884</b>	<b>\$ 18,862,570</b>	<b>\$ 19,458,320</b>	<b>\$ 20,285,330</b>

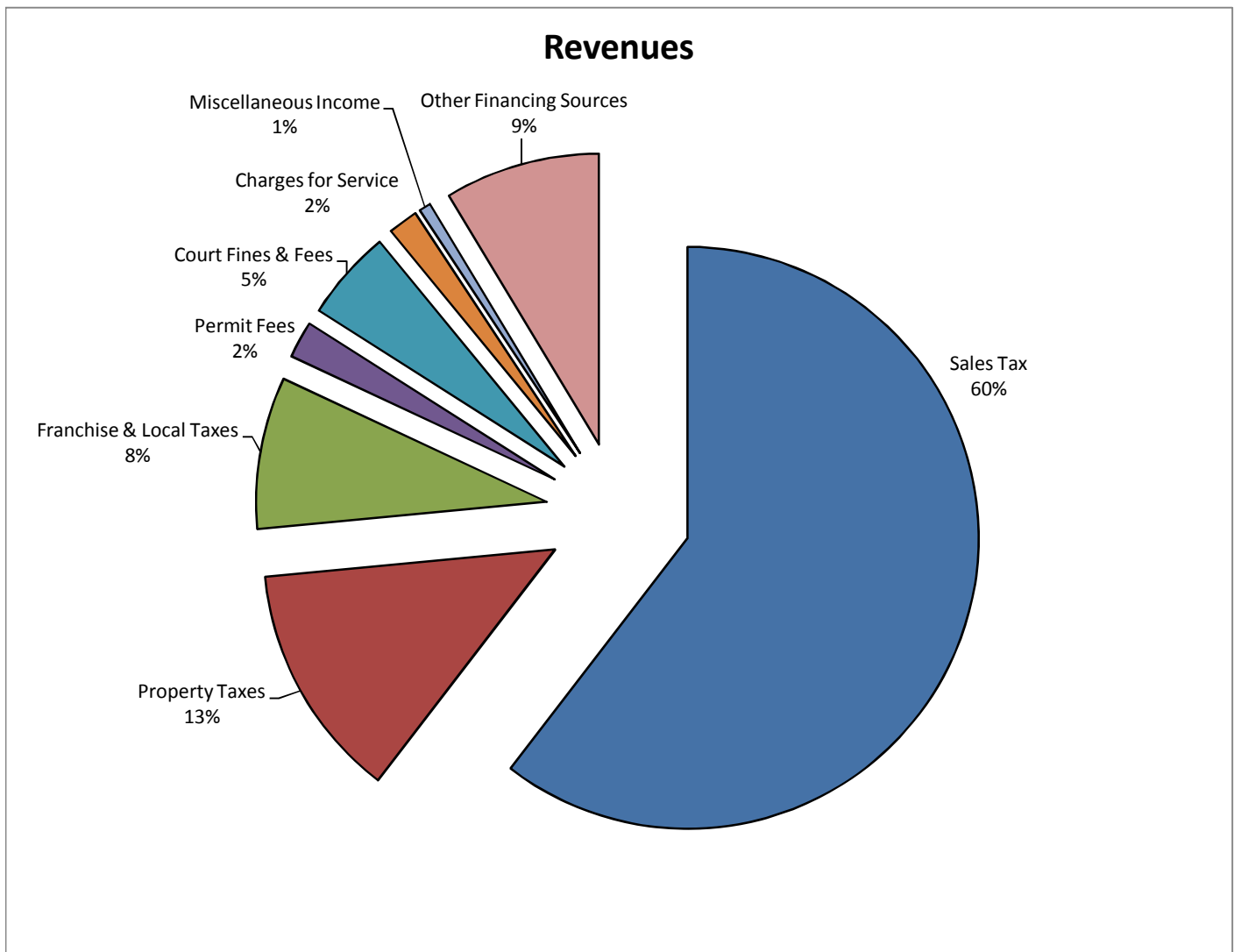
Note:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance of \$765,460 in FY 2014-2015 Budget and \$815,480 in FY 2015-2016 Budget



### Distribution of General Fund Revenues

Sales Tax	\$ 12,750,710	60.4%
Property Taxes	2,761,450	13.1%
Franchise & Local Taxes	1,781,590	8.4%
Permit Fees	431,040	2.0%
Court Fines & Fees	1,066,640	5.1%
Charges for Service	351,440	1.7%
Miscellaneous Income	135,960	0.6%
Other Financing Sources	1,821,980	8.6%
<b>Total</b>	<b>\$ 21,100,810</b>	<b>100.0%</b>





## General Fund Revenues

**Property Taxes:**                      2014-15 Budget: \$2,531,800                      2015-16 Budget: \$2,750,000

The Harris County Appraisal District (HCAD) establishes the value of property for taxation purposes. Taxable values are set at 100% of the assessed market value after exemptions. Market value means the price at which property would sell between a willing buyer and a willing seller in the open market. The City sets a tax rate on the basis of cents per \$100 of valuation. For FY 2015-16 (2015 Tax Year), the City adopted a total tax rate of \$0.23447 / \$100, the effective tax rate. The effective tax rate is the rate that, when applied to the current value of property that existed in 2014, will raise an equal amount of revenue as last year. City taxes levied for FY 2015-16 on property valued at \$150,000 would be \$351.70 ( $\$150,000 \div 100 \times \$0.23447 = \$351.70$ ) as compared to \$373.11 for FY 2014-15.

The tax rate is comprised of two components. The operations and maintenance (O & M) rate provides funds to operate and maintain the general government functions. The debt rate services the debt obligations of the City as found in the General Debt Service Fund. A comparison of the tax rate for FY 2014-15 and FY 2015-16 is shown below.

<u>FY 2014-15 (2014 Tax Year)</u>		<u>FY 2015-16 (2015 Tax Year)</u>	
\$0.15679	O & M tax rate	\$0.14733	O & M tax rate
<u>0.09195</u>	Debt tax rate	<u>0.08714</u>	Debt tax rate
<u>\$0.24874</u>	Total tax rate	<u>\$0.23447</u>	Total tax rate

The 2015 certified assessed taxable value is \$1,825,910,906, an increase of \$160,127,907 over the 2014 adjusted taxable value of \$1,665,782,999. By multiplying the tax rates by the taxable value, the 2015 tax levy can be calculated:

\$2,690,115	Collected for operations & maintenance
<u>1,591,099</u>	Collected for debt service
<u>\$4,281,214</u>	Total amount of tax to be levied

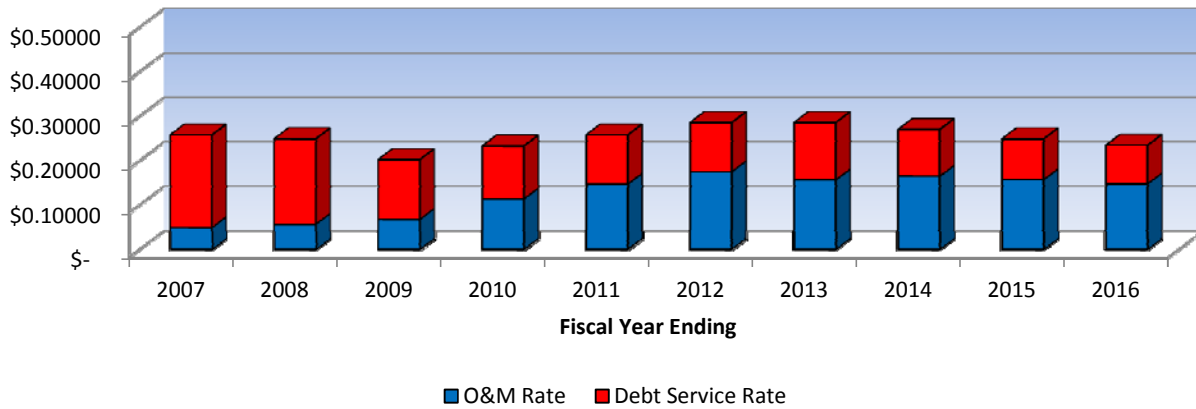
Commercial properties comprise approximately 78% of the City's assessed values. Residential properties make up 20%. Industrial properties are only 2% of the City's property tax base.

All taxable property in the City of Webster is subject to the assessment, levy and collection by the City of an annual ad valorem tax levied, within the limits prescribed by law, sufficient to provide for the payment of principal and interest on debt issued by the government. Article XII, Section 5, of the Texas Constitution is applicable to the City, and limits its maximum ad valorem tax rate to \$2.50 per \$100 of assessed valuation for all City purposes. The City operates under a Home-Rule Charter, which adopts the constitutional provisions. Administratively, the Attorney General of the State of Texas will only permit the allocation of \$1.50 of the \$2.50 maximum rate for all general obligation debt service, as calculated at the time of issuance. The City's total tax rate of \$0.23447 and debt rate of \$0.08714 are well below the maximum rates allowed by law.

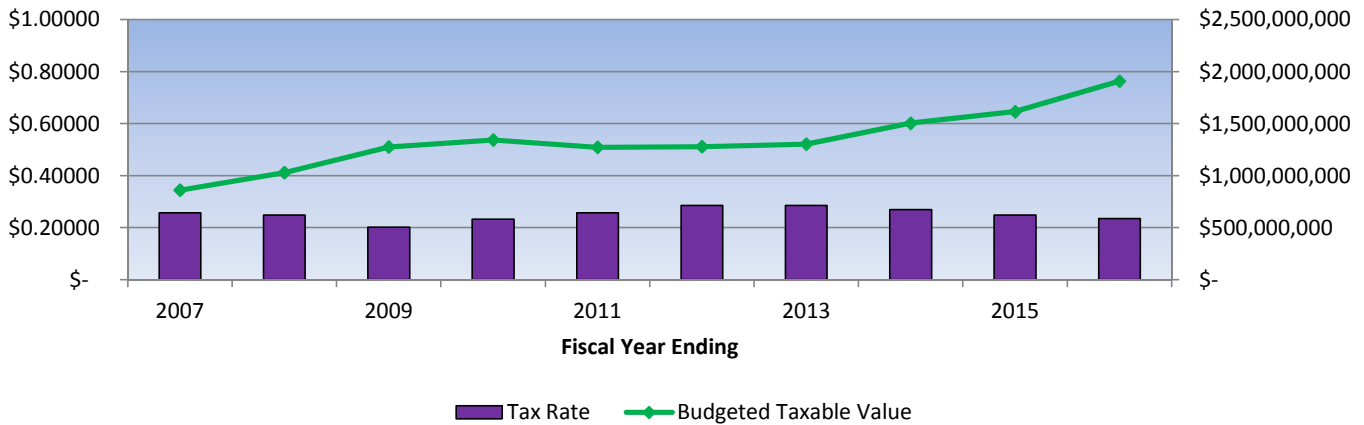
### Budgeted Property Tax History

Fiscal Year Ending	Operations O&M		Debt Service		Total Rate	Budgeted Taxable Value	Budgeted Total Levy
	\$ / \$100	Amount	\$ / \$100	Amount			
2007	\$ 0.04904	\$ 421,910	\$ 0.20846	1,793,463	\$0.25750	\$ 860,339,064	\$ 2,215,373
2008	0.05672	584,055	0.19215	1,978,599	0.24887	1,029,715,957	2,562,654
2009	0.07335	935,844	0.13265	1,692,429	0.20600	1,275,860,266	2,628,272
2010	0.11333	1,522,367	0.11919	1,601,085	0.23252	1,343,304,629	3,123,452
2011	0.14669	1,866,614	0.11081	1,410,045	0.25750	1,272,489,046	3,276,659
2012	0.17470	2,234,459	0.11058	1,414,348	0.28528	1,279,026,615	3,648,807
2013	0.15615	2,035,023	0.12913	1,682,885	0.28528	1,303,248,896	3,717,908
2014	0.16455	2,474,645	0.10505	1,579,833	0.26960	1,503,886,393	4,054,478
2015	0.15679	2,531,621	0.09195	1,484,677	0.24874	1,614,657,127	4,016,298
2016	0.14733	2,811,338	0.08714	1,662,798	0.23447	1,908,191,281	4,474,136

### Property Tax Rate History



### Tax Rate vs. Taxable Value

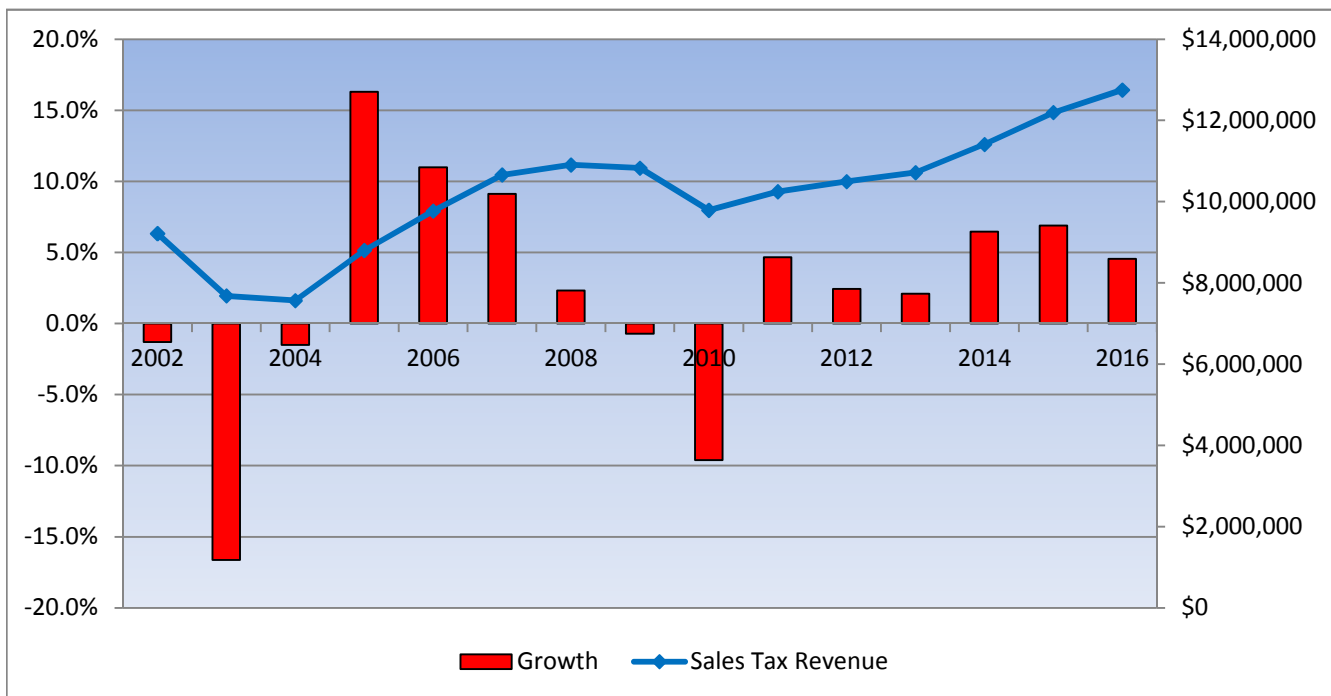




### General Fund Historical Sales Tax Trend

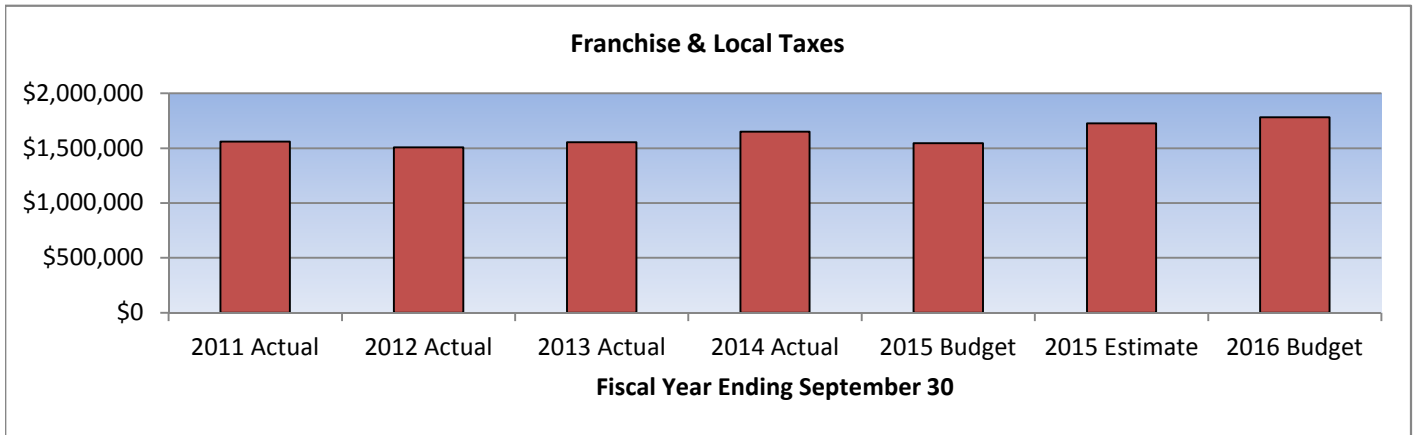
Fiscal Year Ending	Sales Tax Revenue <sup>1</sup>	Amount of Incr. / (Decr.)	% Incr. / (Decr.) Over Prior Year
2002	\$ 9,214,901	\$ (122,616)	(1.3)%
2003	7,682,515	(1,532,386)	(16.6)%
2004	7,567,240	(115,275)	(1.5)%
2005	8,800,250	1,233,010	16.3%
2006	9,767,677	967,427	11.0%
2007	10,659,321	891,644	9.1%
2008	10,906,308	246,987	2.3%
2009	10,828,541	(77,767)	(0.7)%
2010	9,789,355	(1,039,186)	(9.6)%
2011	10,246,579	457,224	4.7%
2012	10,495,149	248,570	2.4%
2013	10,716,276	221,127	2.1%
2014	11,409,472	693,196	6.5%
2015	12,195,810	786,338	6.9%
2016	12,750,710	554,900	4.5%

**Notes:** <sup>1</sup> Amounts shown reflect actual sales tax revenue collected in each fiscal year with the exception of 2015 and 2016 which reports estimated and budgeted amounts, respectively.



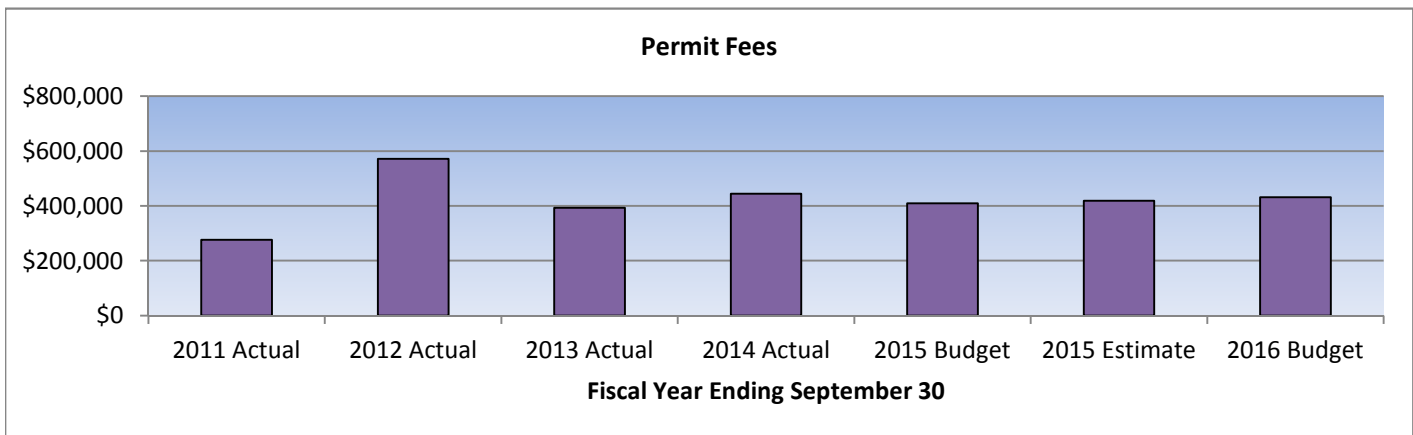
**Franchise & Local Taxes:**            2014-15 Budget: \$1,545,300    2015-16 Budget: \$1,781,590

The City of Webster maintains non-exclusive franchise agreements with utility providers (electric, gas, telephone and cable), which use the City's right-of-ways to provide their services. The utilities compensate the City for this privileged use through franchise taxes passed on to the users. Their fees are generally based upon a percentage of their gross receipts generated by customers within the City limits. Mixed beverage tax receipts are also recorded in this category and are among the highest in Harris County.



**Permit Fees:**                            2014-15 Budget: \$409,120    2015-16 Budget: \$431,040

Permit fees are fees charged for plan reviews to ensure compliance with building codes and the actual inspection to verify compliance. Permit fees have provided consistent revenue of approximately \$400,000 per year since 2013. The uptick in FY 2011-12 can be attributed to the one-time receipt of permit fees for the hospital expansion.

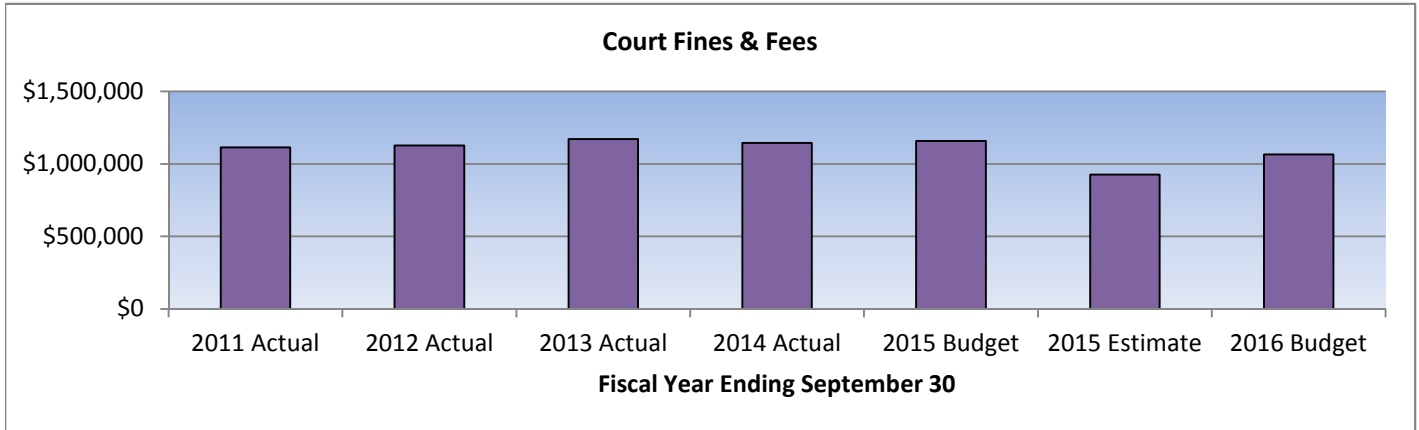


**Court Fines & Fees:**

2014-15 Budget: \$1,159,210

2015-16 Budget: \$1,066,640

Municipal court fines and fees are levied primarily for violations of local ordinances and traffic offenses. This revenue has remained stable for several years. The increase to the 2016 Budget reflects a return to normal staffing levels in the Police Department.

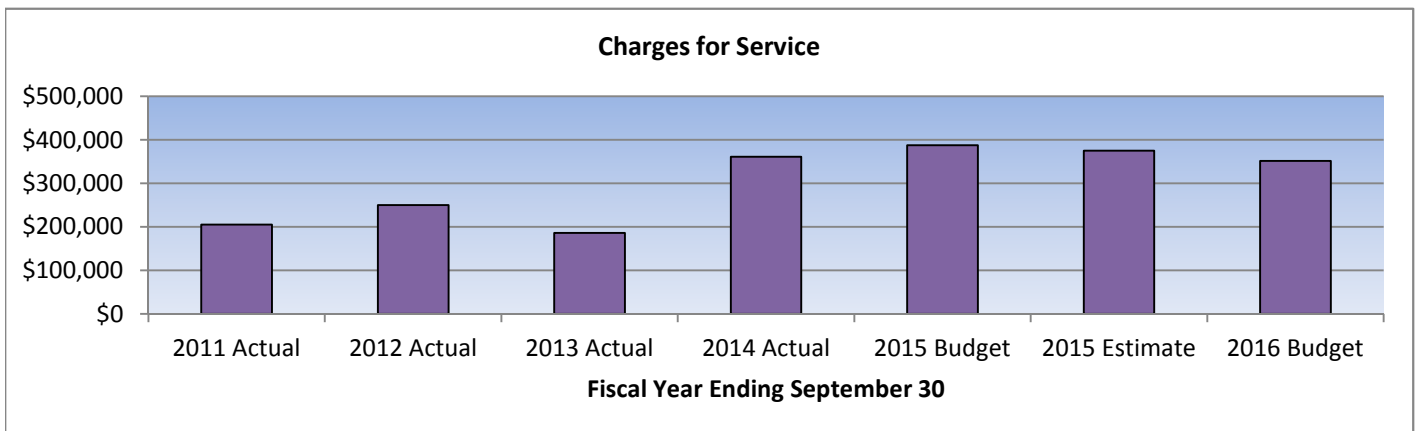


**Charges for Service:**

2014-15 Budget: \$387,950

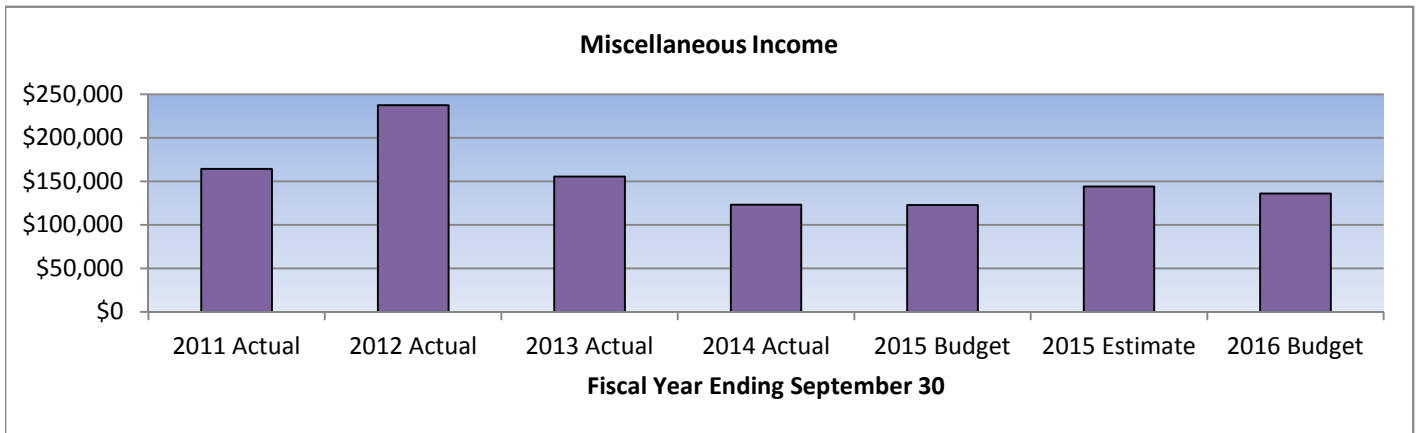
2015-16 Budget: \$351,440

The main revenue in this category is the charge assessed for providing dispatching services to other jurisdictions which are made under inter-local agreements. The City will receive about \$281,220 for these services in FY 2015-16. Other revenues that fall into this category include charges for recreation programs, Civic Center rental fees, Recreation Hall rental fees, and park pavillion rental fees for which \$70,220 has been budgeted.



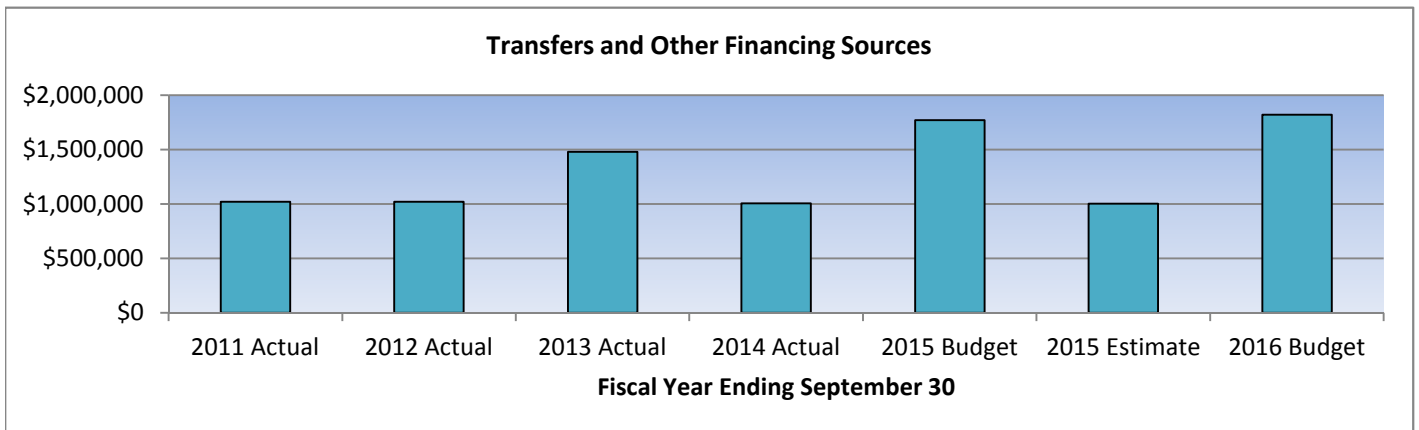
**Miscellaneous Income:**                    2014-15 Budget: \$122,670                    2015-16 Budget: \$135,960

Miscellaneous income includes revenues that could not be classified elsewhere. The principal revenue in this category is the interest that the City earns on its investments. Fixed income security interest rates are very close to zero percent. With no foreseeable rate increases expected until mid-2016, only \$43,560 is budgeted for interest income in FY 2015-16. False alarm fees of \$36,330 are also recorded in this category. The sharp increase in 2012



**Other Financing Sources:**                    2014-15 Budget: \$1,771,610                    2015-16 Budget: \$1,821,980

The largest revenue in this category is the transfer to the City by the Webster Economic Development Corporation in accordance with an administrative services contract. City staff performs all functions of the WEDC, including economic development activities, accounting services, cash and investment activities, and project management. This revenue category also includes various interfund transfers and planned use of prior years' fund balance.

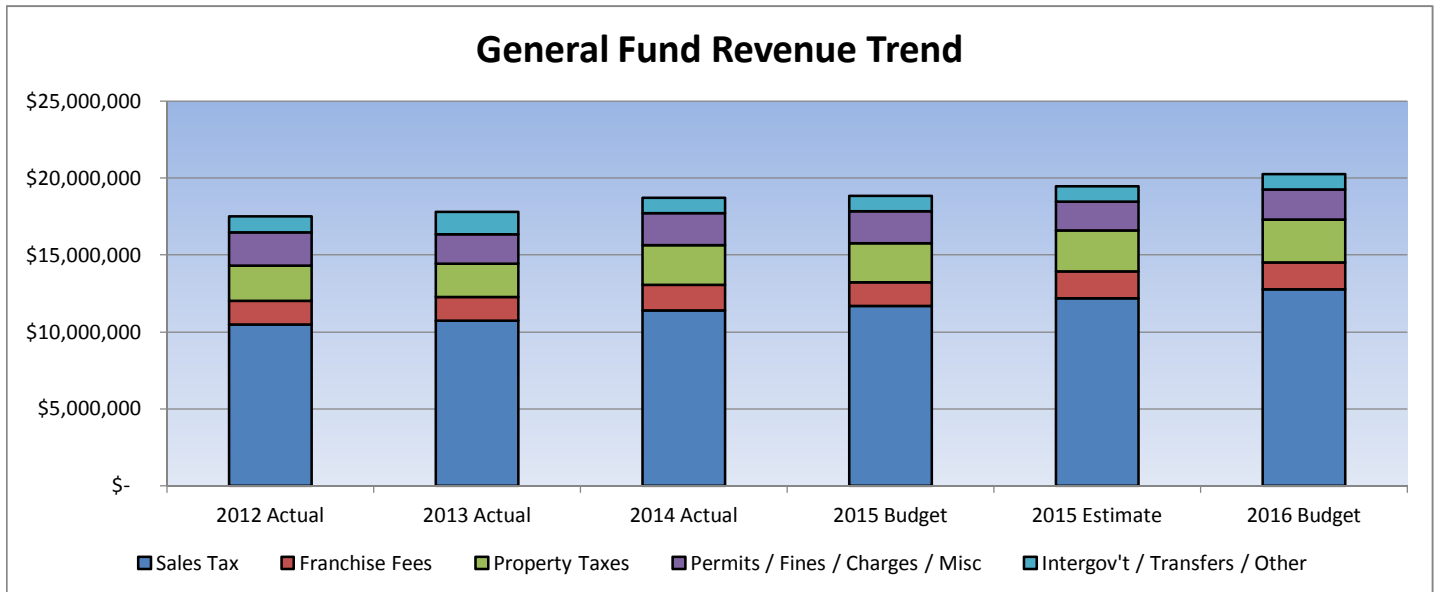


**General Fund Revenue Trend**

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Revenues</b>						
Sales Tax	\$ 10,495,149	\$ 10,716,276	\$ 11,409,472	\$ 11,691,000	\$ 12,195,810	\$ 12,750,710
Franchise Fees	1,508,485	1,553,184	1,651,346	1,545,300	1,726,240	1,781,590
Property Taxes	2,291,618	2,165,303	2,587,734	2,541,170	2,670,260	2,761,450
Permits / Fines / Charges / Misc	2,187,860	1,905,079	2,073,432	2,078,950	1,864,360	1,967,080
Intergov't / Transfers / Other <sup>1</sup>	1,020,960	1,480,065	1,006,900	1,006,150	1,001,650	1,006,500
<b>Total Revenue</b>	<b>\$ 17,504,072</b>	<b>\$ 17,819,906</b>	<b>\$ 18,728,884</b>	<b>\$ 18,862,570</b>	<b>\$ 19,458,320</b>	<b>\$ 20,267,330</b>

Note:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance of \$765,460 in FY 2014-2015 Budget and \$633,470 in FY 2015-2016 Budget





**001 - General Fund  
Revenues**

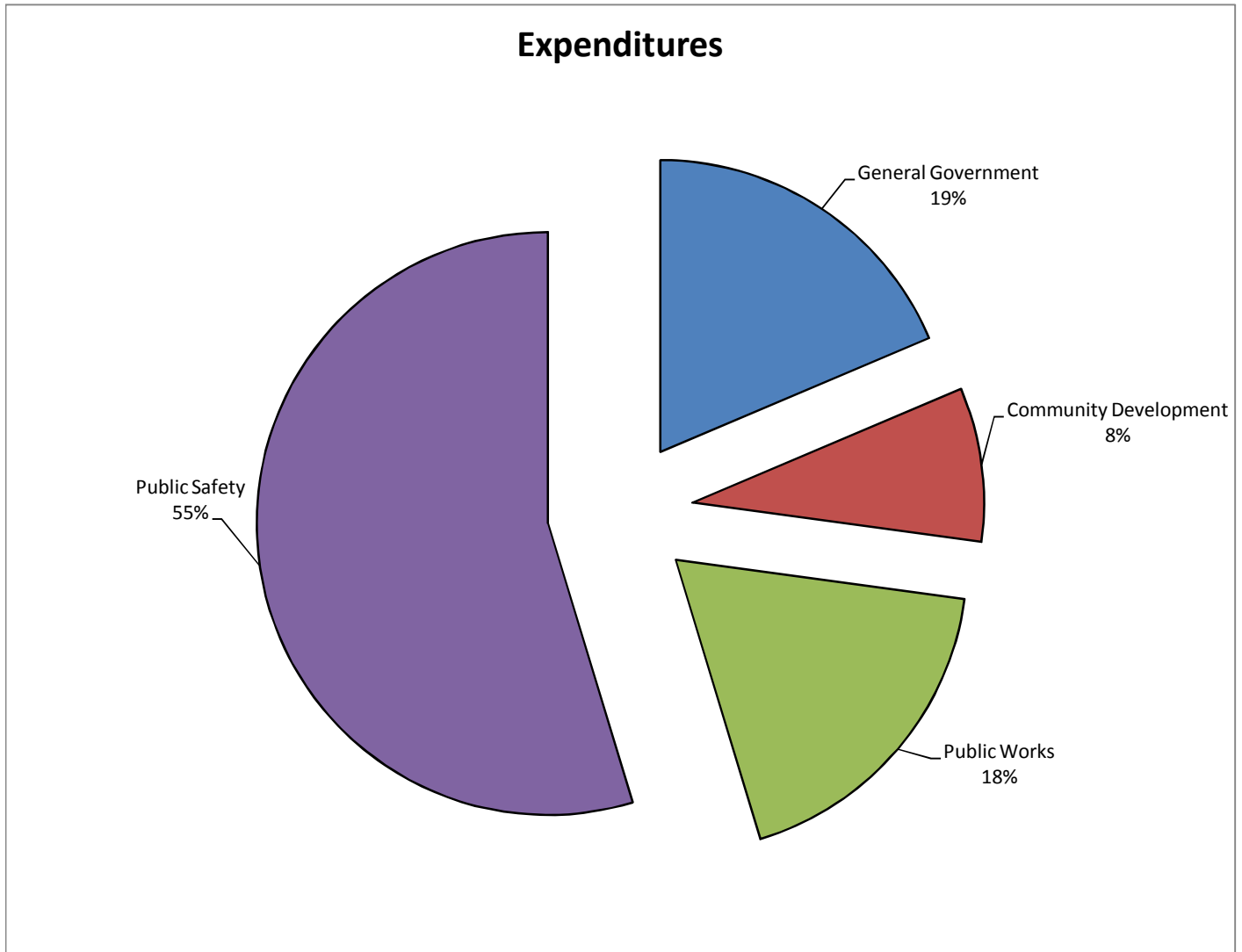
Object	Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Property Taxes</b>						
1010	Current Property Tax	\$ 2,160,215	\$ 2,552,311	\$ 2,531,800	\$ 2,701,860	\$ 2,750,000
1050	Delinquent Property Tax	(2,737)	20,788	-	(41,860)	-
1200	Penalty and Interest	7,825	14,635	9,370	10,260	11,450
<b>Total Property Taxes</b>		<b>2,165,303</b>	<b>2,587,734</b>	<b>2,541,170</b>	<b>2,670,260</b>	<b>2,761,450</b>
<b>Franchise &amp; Local Taxes</b>						
2010	Sales Tax	10,716,276	11,409,472	11,691,000	12,195,810	12,750,710
2050	Mixed Drink Tax	350,223	467,696	348,380	491,470	538,770
2100	Franchise Tax - Electric	934,076	906,414	908,450	917,280	948,160
2110	Franchise Tax - Natural Gas	42,955	47,100	52,560	45,630	45,630
2120	Franchise Tax - Cable	115,105	122,545	128,590	133,490	133,490
2150	HB1777 Telecommunications Fee	110,825	107,592	107,320	138,370	115,540
<b>Total Franchise &amp; Local Taxes</b>		<b>12,269,460</b>	<b>13,060,818</b>	<b>13,236,300</b>	<b>13,922,050</b>	<b>14,532,300</b>
<b>Permit Fees</b>						
3010	Alarm Registration	22,350	23,300	22,540	21,480	22,950
3020	Plat Fee	100	-	-	-	-
3050	Construction Permit	266,740	316,416	293,750	292,370	291,840
3100	Fire Protection Permit	29,093	14,032	17,790	23,030	20,540
3150	Food Dealer / Health Permit	33,600	35,000	32,780	38,250	35,360
3200	Mixed Beverage Permit	27,315	27,360	26,320	31,000	28,000
3300	Video Game Permit	2,558	2,558	2,580	2,490	2,530
3345	Ambulance Permit	-	14,550	-	-	18,000
3350	Wrecker Permit	11,275	10,800	13,360	10,430	11,820
<b>Total Permit Fees</b>		<b>393,030</b>	<b>444,015</b>	<b>409,120</b>	<b>419,050</b>	<b>431,040</b>
<b>Court Fines &amp; Fees</b>						
4010	Court Fine & Fee	1,002,089	996,659	999,870	804,180	927,430
4050	Warrant Fee	127,172	108,689	119,650	94,470	104,620
4100	City's 10% of State Tax	41,678	39,527	39,690	27,630	34,590
<b>Total Court Fines &amp; Fees</b>		<b>1,170,938</b>	<b>1,144,875</b>	<b>1,159,210</b>	<b>926,280</b>	<b>1,066,640</b>
<b>Charges for Service</b>						
5050	Recreation Programs	42,930	41,142	39,170	35,370	40,370
5070	Agreement - Nassau Bay	84,135	75,610	88,640	80,120	80,120
5080	Agreement - Southeast VFD	24,000	24,000	24,000	24,000	24,000
5090	Agreement - CLEMC	-	82,513	86,000	86,100	56,100
5095	Agreement - Acadian	-	110,917	121,000	121,000	121,000
5350	Civic Center Rental	29,878	22,628	24,390	22,450	25,200
5360	Recreation / Meeting Room Rental	545	585	450	1,080	640
5370	Park Rental	4,075	4,050	4,300	4,920	4,010
<b>Total Charges for Service</b>		<b>185,563</b>	<b>361,444</b>	<b>387,950</b>	<b>375,040</b>	<b>351,440</b>

**001 - General Fund  
Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Miscellaneous Income</b>					
6010 Police Fees	1,805	2,100	2,050	3,260	2,350
6015 Alarm Fees	41,025	30,325	38,930	37,650	36,330
6050 Interest Income	39,210	45,348	32,490	46,120	43,560
6070 Unrealized Gain / Loss	(3,458)	(38,788)	-	-	-
6100 Other Income	57,129	50,366	47,200	51,640	51,720
6120 Insurance Reimbursements	16,072	18,715	1,000	4,320	1,000
6150 Sale of City Assets	3,765	15,054	1,000	1,000	1,000
6300 Cash Over / Short	0	(22)	-	-	-
<b>Total Miscellaneous Income</b>	<b>155,548</b>	<b>123,098</b>	<b>122,670</b>	<b>143,990</b>	<b>135,960</b>
<b>Other Financing Sources</b>					
8200 Transfer from WEDC Fund	700,000	700,000	700,000	700,000	700,000
8202 Transfer from Utility Fund	250,000	250,000	250,000	250,000	250,000
8211 Transfer from HOT Fund	36,900	36,900	38,150	38,150	43,000
8219 Transfer from Muni Court Fund	34,060	20,000	18,000	13,500	13,500
8221 Transfer from General Proj Fund	300,000	-	-	-	-
8275 Transfer from Emerg Mgmt Fund	159,105	-	-	-	-
8999 Use of PY Fund Balance	-	-	765,460	-	815,480
<b>Total Other Financing Sources</b>	<b>1,480,065</b>	<b>1,006,900</b>	<b>1,771,610</b>	<b>1,001,650</b>	<b>1,821,980</b>
<b>General Fund</b>	<b>\$ 17,819,906</b>	<b>\$ 18,728,884</b>	<b>\$ 19,628,030</b>	<b>\$ 19,458,320</b>	<b>\$ 21,100,810</b>

### General Fund Expenditures by Function

General Government	\$ 3,927,140	18.6%
Community Development	1,802,420	8.5%
Public Works	3,833,990	18.2%
Public Safety	11,537,260	54.7%
<b>Total</b>	<b>\$ 21,100,810</b>	<b>100.0%</b>



**001 - General Fund  
Division Summary**

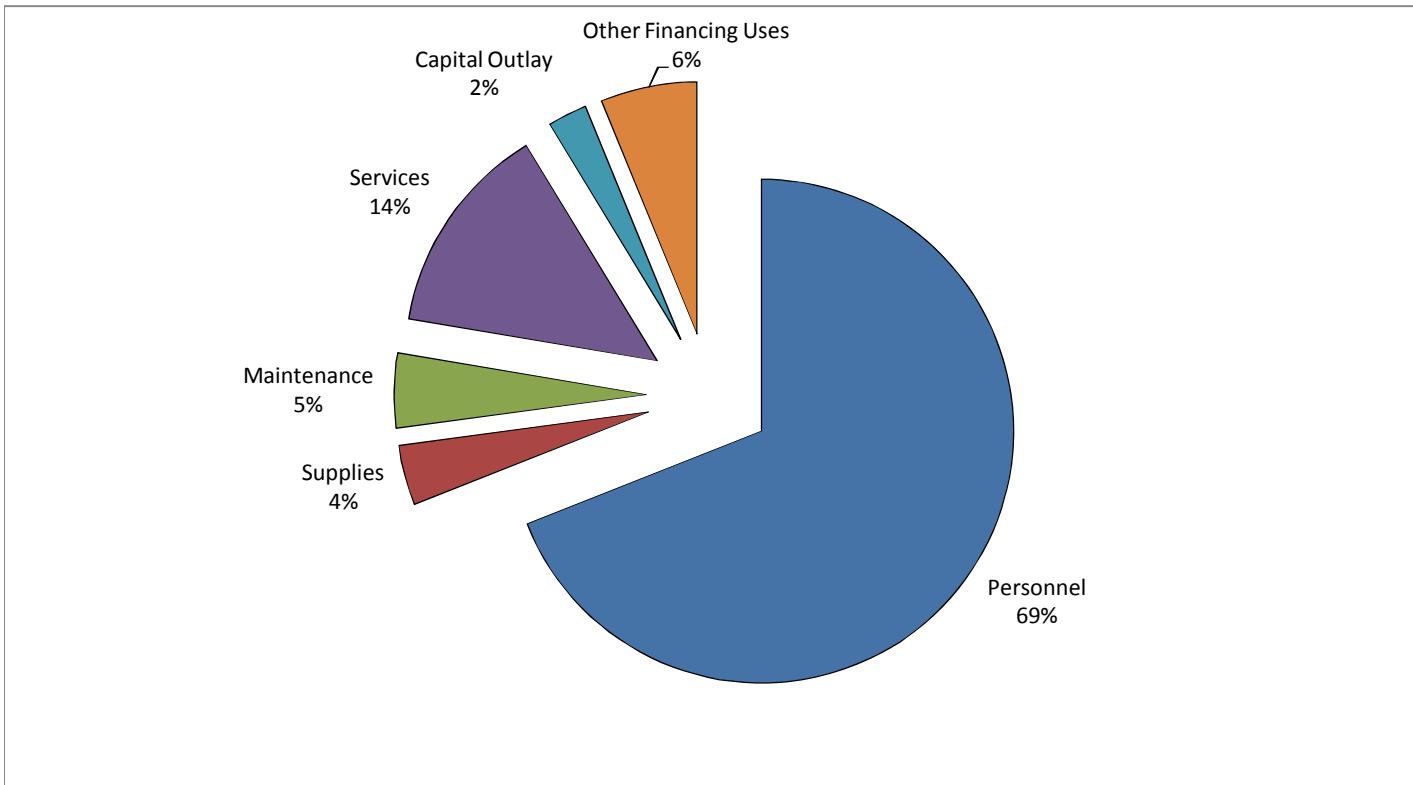
	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>City Council</b>					
City Council	\$ 202,858	\$ 194,904	\$ 245,580	\$ 204,290	\$ 236,400
City Secretary	430,258	461,866	489,640	475,000	586,550
<b>Total - City Council</b>	<b>633,116</b>	<b>656,769</b>	<b>735,220</b>	<b>679,290</b>	<b>822,950</b>
<b>City Manager</b>					
City Manager	383,112	439,192	497,180	488,050	520,020
<b>Total - City Manager</b>	<b>383,112</b>	<b>439,192</b>	<b>497,180</b>	<b>488,050</b>	<b>520,020</b>
<b>Finance</b>					
Finance	1,334,679	1,329,148	1,105,470	1,100,180	987,210
Municipal Court	606,727	652,406	697,740	674,930	726,750
<b>Total - Finance</b>	<b>1,941,405</b>	<b>1,981,554</b>	<b>1,803,210</b>	<b>1,775,110</b>	<b>1,713,960</b>
<b>Human Resources</b>					
Human Resources	373,304	387,944	444,640	447,770	469,880
<b>Total - Human Resources</b>	<b>373,304</b>	<b>387,944</b>	<b>444,640</b>	<b>447,770</b>	<b>469,880</b>
<b>Economic Development</b>					
Economic Development	328,976	347,801	370,360	362,690	400,330
<b>Total - Economic Development</b>	<b>328,976</b>	<b>347,801</b>	<b>370,360</b>	<b>362,690</b>	<b>400,330</b>
<b>Community Development</b>					
CD - Administration	576,275	619,274	681,470	681,080	689,530
CD - Building	567,077	612,970	672,000	657,620	745,630
CD - Recreation	302,688	330,609	356,080	347,500	367,260
<b>Total - Community Development</b>	<b>1,446,040</b>	<b>1,562,853</b>	<b>1,709,550</b>	<b>1,686,200</b>	<b>1,802,420</b>
<b>Public Works</b>					
PW - Administration	387,818	753,639	805,900	807,740	732,930
PW - Maintenance	1,305,029	1,200,691	1,714,550	1,550,820	1,619,860
PW - Parks Maintenance	1,151,600	1,087,475	1,269,990	1,159,280	1,481,200
PW - Engineering & Construction <sup>1</sup>	203,781	-	-	-	-
<b>Total - Public Works</b>	<b>3,048,228</b>	<b>3,041,805</b>	<b>3,790,440</b>	<b>3,517,840</b>	<b>3,833,990</b>
<b>Police</b>					
Police - Administration	1,052,040	1,023,319	1,257,030	1,253,640	1,411,220
Police - CID	791,043	783,911	859,180	808,850	916,150
Police - Patrol	3,744,515	3,989,989	4,386,640	4,232,530	5,131,470
Police - Communications	1,172,763	1,198,144	1,311,690	1,264,870	1,397,990
<b>Total - Police</b>	<b>6,760,361</b>	<b>6,995,364</b>	<b>7,814,540</b>	<b>7,559,890</b>	<b>8,856,830</b>
<b>Fire</b>					
Fire - Prevention	362,425	345,739	386,160	377,500	429,110
Fire - Operations	1,424,768	1,899,011	2,076,730	1,995,550	2,251,320
Fire - EMS <sup>2</sup>	219,350	-	-	-	-
<b>Total - Fire</b>	<b>2,006,543</b>	<b>2,244,750</b>	<b>2,462,890</b>	<b>2,373,050</b>	<b>2,680,430</b>
<b>General Fund</b>	<b>\$ 16,921,085</b>	<b>\$ 17,658,031</b>	<b>\$ 19,628,030</b>	<b>\$ 18,889,890</b>	<b>\$ 21,100,810</b>

<sup>1</sup> Public Works - Engineering & Construction reported with Public Works - Administration in FY 2013-2014

<sup>2</sup> Fire - EMS reported with Fire - Operations in FY 2013-2014

**001 - General Fund  
Category Summary**

Object	Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
0000	Personnel	\$ 11,608,056	\$ 12,229,280	\$ 13,169,000	\$ 12,964,090	\$ 14,559,660
1000	Supplies	548,262	807,760	676,180	558,940	819,660
2000	Maintenance	511,011	561,365	917,790	891,420	1,009,960
3000	Services	2,774,641	2,594,077	2,921,240	2,753,910	2,875,270
7000	Capital Outlay	138,029	149,102	1,012,460	805,380	529,280
8000	Other Financing Uses	1,341,085	1,316,448	931,360	916,150	1,306,980
<b>General Fund</b>		<b>\$ 16,921,085</b>	<b>\$ 17,658,031</b>	<b>\$ 19,628,030</b>	<b>\$ 18,889,890</b>	<b>\$ 21,100,810</b>



**001 - General Fund**  
**Line Item Detail**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 7,770,427	\$ 8,125,523	\$ 8,598,130	\$ 8,516,530	\$ 9,239,760
0150 Overtime	236,720	266,817	274,360	274,360	285,930
0200 Taxes	601,233	661,849	708,460	665,900	755,610
0250 Retirement	1,332,264	1,421,627	1,507,280	1,509,150	1,635,390
0300 Group Insurance	1,523,003	1,622,282	1,872,180	1,800,500	2,422,290
0310 W/C Insurance	76,539	89,407	106,560	100,350	115,410
0320 Disability Insurance	67,870	41,774	48,860	44,130	51,690
0900 Other Post Employment Benefits	-	-	53,170	53,170	53,580
<b>Total Personnel</b>	<b>11,608,056</b>	<b>12,229,280</b>	<b>13,169,000</b>	<b>12,964,090</b>	<b>14,559,660</b>
<b>Supplies</b>					
1050 Certificate & Award	9,962	7,635	14,350	21,230	21,450
1100 Chemical	10,666	6,862	21,300	18,940	21,300
1200 Fire Prevention Supplies	3,562	2,426	3,200	3,190	4,700
1230 Holiday Supplies	8,890	15,726	15,420	14,800	15,520
1234 July 4 Celebration Committee	33,906	34,159	35,500	35,000	35,500
1250 Investigative Supplies	2,873	2,336	3,490	3,210	3,490
1300 Kitchen & Janitorial	38,642	38,798	39,840	36,220	37,340
1400 Office & Postage	51,751	56,881	49,210	48,350	55,460
1450 Office Furnishings	9,411	12,524	3,600	-	23,220
1550 Recreation	14,473	-	-	-	-
1600 Safety & Health	7,041	11,552	17,710	15,300	16,660
1650 Shop Supplies	5,683	6,163	6,100	5,310	6,100
1700 Small Tools & Equipment	74,610	347,859	122,050	96,600	323,140
1850 Uniform & Apparel	50,202	57,109	109,370	108,840	74,820
1900 Vehicle & Eqpt. Supplies	226,590	207,729	235,040	151,950	180,960
<b>Total Supplies</b>	<b>548,262</b>	<b>807,760</b>	<b>676,180</b>	<b>558,940</b>	<b>819,660</b>
<b>Maintenance</b>					
2050 Building Maintenance	66,466	111,128	318,890	326,530	409,690
2100 Property Maintenance	36,316	64,457	106,500	105,000	126,000
2150 K-9 Maintenance	5,431	7,557	5,500	6,990	6,100
2200 Machine & Eqpt. Maintenance	42,468	36,044	46,940	52,380	47,750
2250 Signage Maintenance	9,547	12,310	9,250	16,000	9,100
2300 Street Maintenance	39,588	47,017	99,000	90,000	53,500
2450 Vehicle Maintenance	147,308	125,084	151,610	131,110	163,960
2900 Service Contracts	129,129	129,960	148,670	134,990	161,670
2910 OSSl Support Services	34,759	27,809	31,430	28,420	32,190
<b>Total Maintenance</b>	<b>511,011</b>	<b>561,365</b>	<b>917,790</b>	<b>891,420</b>	<b>1,009,960</b>

**001 - General Fund**  
**Line Item Detail**

Object	Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Services</b>						
3010	Animal Control	14,051	6,142	7,000	7,000	7,000
3030	Attorney	55,563	63,022	70,000	57,060	70,000
3031	Sales Tax Suit	-	-	-	-	-
3050	Auditor	48,920	37,010	43,200	35,700	43,200
3060	Contract Services	51,570	54,769	68,000	54,220	93,000
3070	Personnel Services	79,089	90,463	88,000	92,510	95,000
3080	Financial	239,302	67,878	126,140	135,170	52,450
3090	Codification	2,218	3,793	4,050	3,400	4,050
3110	Communication	49,762	85,769	76,000	77,870	129,760
3130	Consultant / Prof. Services	8,339	4,670	67,000	60,890	35,000
3150	Court	69,583	71,183	75,030	65,790	72,000
3170	Disposal	100	344	450	240	450
3190	Dues, Subscriptions, Books	40,653	42,541	48,740	42,400	53,680
3210	Election	2,797	4,915	7,000	2,200	7,000
3230	EMS Services	219,350	48,987	40,000	40,000	40,000
3240	Investigative Services	2,443	3,203	2,690	2,200	2,690
3250	Employee Program	32,991	40,510	56,030	54,200	50,000
3290	Fire Services	22,500	720	3,220	1,000	1,600
3310	General Insurance	155,856	201,458	191,650	186,280	191,650
3312	Sec125 Admin Fees	3,392	2,853	3,660	2,920	3,680
3330	Janitorial Services	80,327	98,833	103,860	102,720	103,760
3340	Medical Services	5,107	5,338	9,000	1,600	6,000
3350	Jury Trials	2,130	2,640	3,000	2,130	2,550
3390	Mosquito Control	6,132	13,377	15,500	13,700	15,500
3430	Legal Notices	2,528	3,028	4,000	3,530	4,000
3440	Technology Services	13,330	27,986	29,820	27,610	29,700
3470	Pre-Employment	16,446	13,657	15,550	11,500	15,550
3490	Printing	13,360	10,647	13,640	11,130	13,280
3510	Prisoner Support	22,002	16,380	24,450	18,300	19,450
3530	Professional Development	119,940	124,008	169,100	150,540	176,010
3570	Publications	6,676	4,729	11,100	5,400	11,100
3590	Public Relations	11,104	10,397	17,470	14,700	19,400
3600	Recreation Program	26,199	44,435	48,050	44,530	51,210
3610	Recycling	369	381	350	-	350
3630	Rentals	14,795	7,959	7,120	6,900	7,120
3670	Street Lights	185,224	189,903	190,000	185,700	190,000
3690	Tax Appraisal	30,976	32,278	33,000	34,700	36,000
3710	Tax Collection	5,492	5,667	6,000	5,600	6,000
3750	Uniform Service	13,268	13,406	14,050	13,840	15,330
3770	Utilities	331,737	344,170	359,270	338,450	348,030
3780	Water Charges	46,411	36,933	58,230	31,640	47,110
3790	Warrant Collection	2,117	2,117	2,250	2,170	2,250
3810	City Council Contingency	600	3,106	5,000	4,150	5,000
3820	City Manager Contingency	8,513	20,963	30,000	28,750	30,000
3880	Information Technology	711,380	731,510	773,570	773,570	768,360
<b>Total Services</b>		<b>2,774,641</b>	<b>2,594,077</b>	<b>2,921,240</b>	<b>2,753,910</b>	<b>2,875,270</b>
<b>Capital Outlay</b>						
7050	Building & Property	-	17,732	520,000	387,520	100,000
7100	Computer System	-	-	8,000	9,140	-
7200	Machine & Equipment	27,653	131,370	484,460	408,720	429,280
7250	Vehicles	110,377	-	-	-	-
<b>Total Capital Outlay</b>		<b>138,029</b>	<b>149,102</b>	<b>1,012,460</b>	<b>805,380</b>	<b>529,280</b>

**001 - General Fund**  
**Line Item Detail**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Other Financing Uses</b>					
8007 Transfer to Gen Debt Svc Fund	-	-	103,900	103,900	-
8008 Transfer to Equipment Repl Fund	379,670	471,780	683,570	683,570	778,090
8009 Transfer to Parks & Landscp Fund	410,000	300,000	-	-	380,000
8014 Transfer to Street Constr Fund	-	390,000	-	-	-
8021 Transfer to General Projects Fund	444,200	-	-	-	-
8041 Transfer to TIRZ Fund	76,182	117,930	130,000	118,770	135,000
8042 Transfer to Grant Fund	31,033	36,738	13,890	9,910	13,890
<b>Total Other Financing Uses</b>	<b>1,341,085</b>	<b>1,316,448</b>	<b>931,360</b>	<b>916,150</b>	<b>1,306,980</b>
<b>General Fund</b>	<b>\$ 16,921,085</b>	<b>\$ 17,658,031</b>	<b>\$ 19,628,030</b>	<b>\$ 18,889,890</b>	<b>\$ 21,100,810</b>



**FY 2015-16 Capital Expenditures**

**General Fund**

**PW Parks Maintenance**

7050	Exercise park around detention pond	\$	100,000
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**Police Patrol**

7200	3D Total Station for training		93,780
7200	Firearms training simulator		25,500
7200	Communications tower replacement		280,000

**Fire Operations**

7200	Trailer for dive and other equipment		18,000
7200	Thermal image camera		12,000

<b>General Fund</b>	<b>\$</b>	<b><u>529,280</u></b>
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**FY 2015-16 Supplemental Requests**

**General Fund**

**City Secretary**

0XXX	Administrative Assistant	\$	72,670
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**CD Recreation**

3600	New recreation programs (self-defense)		2,160
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**PW Maintenance**

2050	Community House Renovation		200,000
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**PW Parks Maintenance**

2100	O&M for Egret Bay Park and exercise course		11,500
7050	Exercise course around detention pond		100,000
8009	Transfer to Parks Constr. Fund - Egret Bay Park		380,000

**Police Administration**

2900	Brazos ticket writer annual maintenance		13,000
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**Police Patrol**

1700	Brazos automated ticket writers		130,000
1700	Vehicular modems for Public Safety		80,000
3530	Instructor training for firearms training simulator		2,500
7200	3D Total Station for training		93,780
7200	Firearms training simulator		25,500
7200	Communications tower replacement		280,000

**Fire Operations**

0XXX	Addition of three FTEs for fifth position on all shifts		190,000
7200	Trailer for dive and other equipment		18,000

<b>General Fund</b>	<b>\$</b>	<b><u>1,599,110</u></b>
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## General Government Function

### DIVISIONS

City Council  
City Secretary  
City Manager  
Finance  
Municipal Court  
Human Resources  
Economic Development

### MISSION

The mission of the various administrative divisions that make up the General Government function is to effectively execute policies, programs, and directives of the City in a practical, accountable, and transparent manner.

### SIGNIFICANT GENERAL GOVERNMENT ACHIEVEMENTS DURING FY 2014-2015

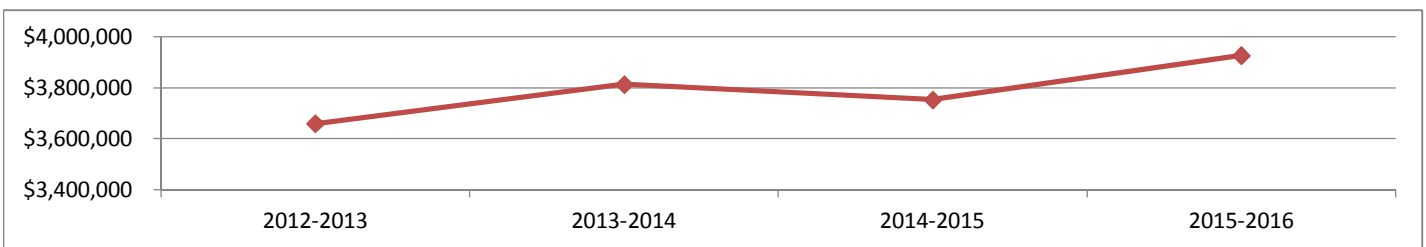
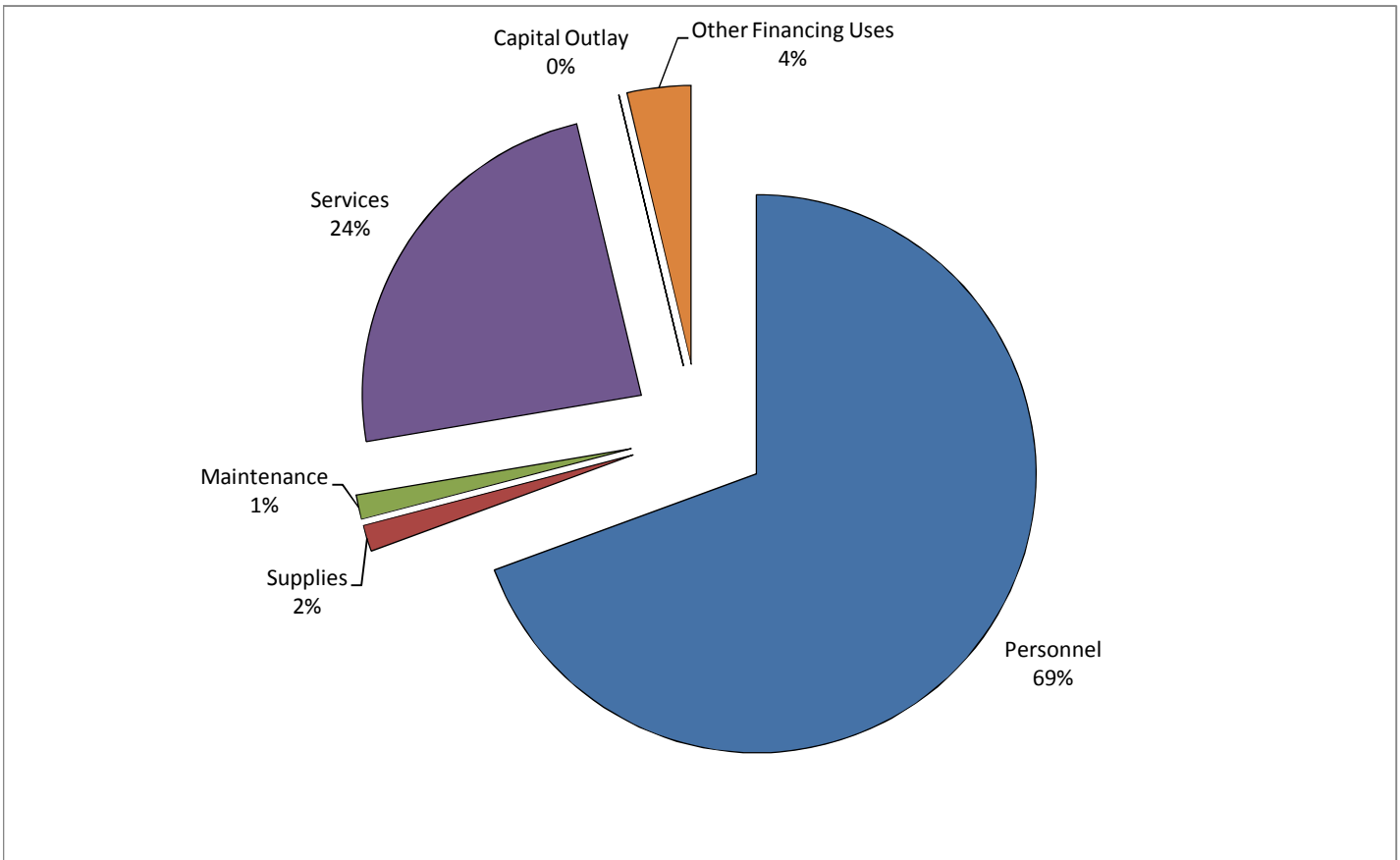
- Posted information on Facebook for more effective communications with the community
- Attended training drills for Public Information Office personnel assigned to the Emergency Operations Center
- Recruited a developer for retail, entertainment, and hotel venues for the Destination Development Project
- Adopted a new Comprehensive Plan to provide direction and guide development over the next several years
- Adopted a fiscally sustainable annual budget and performed a comprehensive review of the employee pay plan
- Updated all annexes for the City's Emergency Management Plan
- Received the GFOA Certificate of Achievement for Excellent in Financial Reporting for September 30, 2014
- Received the GFOA Distinguished Budget Presentation Award for the Annual Budget for Fiscal Year 2014-2015
- Maintained Levels I, II, and III of the Texas Court Clerk Certification Program
- Completed a compensation study to establish equitable salary ranges for all positions

## City Council Goals That Are Addressed In The FY 2015-2016 Annual Budget

	City Council	City Secretary	City Manager	Finance	Municipal Court	Human Resources	Economic Development
LU4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities							↙
CE6 – Encourage community activities that promote Webster's brand							↙
PS3 – Achieve an effective emergency management plan			↙				
OS1 – Maintain a strong, fiscally sustainable organization	↙	↙	↙	↙	↙	↙	↙

### General Government Function Expenditure Summary

Object	Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
0000	Personnel	\$ 2,186,528	\$ 2,341,880	\$ 2,455,040	\$ 2,443,230	\$ 2,725,440
1000	Supplies	46,055	46,010	47,860	50,420	59,800
2000	Maintenance	42,661	47,728	54,300	54,470	55,900
3000	Services	938,565	836,638	1,047,420	970,030	939,750
7000	Capital Outlay	-	10,150	-	-	-
8000	Other Financing Uses	446,104	530,855	245,990	234,760	146,250
<b>General Government Function</b>		<b>\$ 3,659,913</b>	<b>\$ 3,813,260</b>	<b>\$ 3,850,610</b>	<b>\$ 3,752,910</b>	<b>\$ 3,927,140</b>



## City Council

### DIVISION DESCRIPTION

The mission of the City Council division is to maintain Webster as a “Quality of Life City” through continued excellence in representation and commitment to its citizens. The City Council is the legislative body which sets policy and priorities for the City. It consists of a Mayor and six Council members. The Mayor and City Council are elected at large by the citizens for three year, staggered terms with a two consecutive term limit. City Council passes, amends, and repeals all ordinances, policies, rules, and regulations not contrary to the Constitution for the good of government, peace, and order of the City as may be necessary.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### ***OS1: Maintain a strong, fiscally sustainable organization***

**Goal:** Provide beneficial municipal services with accountable management practices

**Action Item:** Prioritize goals and programs for the City that are fiscally responsible

**Goal:** Protect the safety, health, and welfare of citizens and employees

**Action Item:** Continue proactive programs for seniors and youth of the community

**Goal:** Identify and promote the long-term objectives for the City

**Action Item:** Direct long-term planning for budgeting and capital improvement projects

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase the appropriation for office furnishings to replace furniture in the City Council office space
- Increase communication expenditures to pay cellular charges for computer tablets
- Decrease professional development expenditures due to a reduced number of conferences in FY 2015-2016

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Number of regular City Council meetings	22	23	23	23
Number of special City Council meetings	4	4	5	5

**001 - General Fund / City Council (82100-00)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 25,621	\$ 25,343	\$ 26,000	\$ 24,700	\$ 26,680
0200 Taxes	2,162	2,384	2,590	2,060	2,650
0310 W/C Insurance	34	42	50	50	50
<b>Total Personnel</b>	<b>27,816</b>	<b>27,769</b>	<b>28,640</b>	<b>26,810</b>	<b>29,380</b>
<b>Supplies</b>					
1050 Certificate & Award	258	375	400	380	500
1400 Office & Postage	1,241	2,409	2,200	3,360	3,200
1450 Office Furnishings	6,015	-	200	-	2,200
1700 Small Tools & Equipment	-	100	50	-	50
1850 Uniform and Apparel	821	308	800	350	800
1900 Vehicle & Eqpt. Supplies	886	822	830	440	630
<b>Total Supplies</b>	<b>9,220</b>	<b>4,013</b>	<b>4,480</b>	<b>4,530</b>	<b>7,380</b>
<b>Maintenance</b>					
2050 Building Maintenance	91	440	650	650	650
2450 Vehicle Maintenance	248	325	300	220	300
<b>Total Maintenance</b>	<b>339</b>	<b>764</b>	<b>950</b>	<b>870</b>	<b>950</b>
<b>Services</b>					
3030 Attorney	55,563	63,022	70,000	57,060	70,000
3050 Auditor	48,920	37,010	43,200	35,700	43,200
3110 Communication	207	527	1,050	2,690	4,350
3130 Consultant / Prof. Services	-	-	10,000	-	10,000
3190 Dues, Subscriptions, Books	4,311	4,526	4,790	4,500	4,790
3310 General Insurance	13,426	17,581	15,260	15,420	15,260
3330 Janitorial Services	2,585	2,618	2,620	2,580	2,620
3490 Printing	336	191	400	440	800
3530 Professional Development	21,718	16,306	38,920	32,000	22,720
3590 Public Relations	3,913	4,763	6,950	4,700	6,950
3770 Utilities	13,904	12,706	13,320	12,840	13,000
3810 City Council Contingency	600	3,106	5,000	4,150	5,000
<b>Total Services</b>	<b>165,483</b>	<b>162,357</b>	<b>211,510</b>	<b>172,080</b>	<b>198,690</b>
<b>City Council</b>	<b>\$ 202,858</b>	<b>\$ 194,904</b>	<b>\$ 245,580</b>	<b>\$ 204,290</b>	<b>\$ 236,400</b>

## City Secretary

### DIVISION DESCRIPTION

The mission of the City Secretary division is to execute City Council policies, programs, and directives; ensure the accuracy and integrity of all City records; and respond promptly to citizen inquiries and requests. A statutory position required by State law and City Charter, the activities of the division include the development of all City Council and Webster Economic Development Corporation agendas and acting as Chief Administrator of municipal elections. The division is also responsible for legal notifications, public information, issuing various licenses and permits, and all receptionist duties.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Streamline and simplify the process of requesting public information

**Action Item:** Continue to develop web-based request forms and timely responses

**Goal:** Prepare information, guidelines, and support for a Charter Review Commission

**Action Item:** Create a framework to facilitate a timely recommendation to City Council and a possible election

**Goal:** Ensure compliance with all Federal and State laws

**Action Item:** Implement changes, if necessary, as a result of the 84<sup>th</sup> Texas Legislative Session

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Add an Administrative Assistant position to establish an outreach program for enhanced transparency of City operations
- Group insurance expenditures rise with a thirty percent increase to health insurance premiums
- Increase the appropriation for office furnishings to replace furniture in City Hall
- Decrease professional development expenditures due to a reduced number of conferences in FY 2015-2016

<u>WORKLOAD MEASURES</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ESTIMATE</u>	<u>2015-2016</u> <u>BUDGET</u>
Number of agenda packets prepared	32	34	34	34
Number of pages imaged	61,903	35,000	55,000	60,000
Number of pounds of records removed and destroyed	8,900	10,000	11,000	11,000

### PERFORMANCE MEASURES

Responses to records requests within ten days of receipt	100%	100%	100%	100%
Percent of council minutes transcribed within four days	100%	100%	100%	100%
Collect payments for fees within three months of mailing	100%	100%	100%	100%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
City Secretary	1.00	1.00	1.00	1.00
Deputy City Secretary	1.00	1.00	1.00	1.00
Records Manager	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	-	1.00
Receptionist	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>

**001 - General Fund / City Secretary (82101-00)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 240,069	\$ 247,302	\$ 259,160	\$ 260,270	\$ 308,780
0150 Overtime	1,139	1,760	1,000	1,220	1,000
0200 Taxes	17,677	19,136	20,730	19,630	24,570
0250 Retirement	40,419	42,483	44,850	45,090	53,880
0300 Group Insurance	48,279	44,756	45,180	43,970	81,950
0310 W/C Insurance	330	445	550	520	640
0320 Disability Insurance	2,278	1,434	1,620	1,490	1,940
0900 Other Post-Employment Benefits	-	-	1,610	1,610	2,010
<b>Total Personnel</b>	<b>350,192</b>	<b>357,316</b>	<b>374,700</b>	<b>373,800</b>	<b>474,770</b>
<b>Supplies</b>					
1230 Holiday Supplies	48	219	300	270	400
1300 Kitchen & Janitorial	926	937	960	950	960
1400 Office & Postage	980	5,962	2,200	1,280	2,200
1450 Office Furnishings	-	-	-	-	1,500
1700 Small Tools & Equipment	-	-	300	-	300
<b>Total Supplies</b>	<b>1,954</b>	<b>7,119</b>	<b>3,760</b>	<b>2,500</b>	<b>5,360</b>
<b>Maintenance</b>					
2050 Building Maintenance	105	507	750	750	750
2200 Machine & Eqpt. Maintenance	-	-	240	-	240
2900 Service Contracts	-	-	2,800	2,800	2,800
<b>Total Maintenance</b>	<b>105</b>	<b>507</b>	<b>3,790</b>	<b>3,550</b>	<b>3,790</b>
<b>Services</b>					
3090 Codification	2,218	3,793	4,050	3,400	4,050
3110 Communication	1,559	1,577	2,180	1,580	2,180
3170 Disposal	100	344	450	240	450
3190 Dues, Subscriptions, Books	782	1,357	1,600	1,460	1,600
3210 Election	2,797	4,915	7,000	2,200	7,000
3310 General Insurance	3,236	3,800	2,720	2,330	2,720
3312 Sec 125 Admin Fees	151	138	190	150	260
3330 Janitorial Services	2,964	3,002	3,010	2,960	3,010
3430 Legal Notices	2,528	3,028	4,000	3,530	4,000
3490 Printing	357	-	200	-	200
3530 Professional Development	9,579	5,952	12,650	9,000	8,050
3570 Publications	-	-	100	-	100
3770 Utilities	15,991	14,621	15,320	14,770	14,950
3780 Water Charges	603	596	650	260	600
3880 Information Technology	35,140	53,800	53,270	53,270	53,460
<b>Total Services</b>	<b>78,006</b>	<b>96,923</b>	<b>107,390</b>	<b>95,150</b>	<b>102,630</b>
<b>City Secretary</b>	<b>\$ 430,258</b>	<b>\$ 461,866</b>	<b>\$ 489,640</b>	<b>\$ 475,000</b>	<b>\$ 586,550</b>



## City Manager

### DIVISION DESCRIPTION

It is the mission of the City Manager division to effectively execute City Council policies, programs, and directives and to conduct City operations in a practical and efficient manner. The Mayor and City Council appoint the City Manager. The City Manager is accountable to the City Council and responsible for the administration of all City affairs as charged by the City Charter. The City Manager also acts as Executive Director of the Webster Economic Development Corporation. Other responsibilities include the development and review of written plans to proactively address natural and man-made disasters.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Attract additional venues to the WEDC Destination Development Project

**Action Item:** Negotiate appropriate enhancement packages for further development of available properties

**Goal:** Plan and begin implementation of the tenets of the approved Comprehensive Plan

**Action Item:** Coordinate efforts to amend ordinances to conform to the new Comprehensive Plan as necessary

**Goal:** Present a comprehensive review of the Capital Improvements Program along with a recommendation for funding

**Action Item:** Identify and prioritize the funding of capital projects in the annual budget

**Goal:** Present a fiscally sustainable annual budget for adoption

**Action Item:** Prepare an annual budget that reduces the tax rate, controls expenditures, and exceeds reserve requirements

#### **PS3: Achieve an effective emergency management plan**

**Goal:** Plan the emergency response and recovery for all hazards with multiple jurisdictions

**Action Item:** Exercise with federal, state, and local agencies to ensure effective command and control

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase the appropriation for wages and retirement to reflect adjustments to the City's pay plan
- Group insurance expenditures rise with a thirty percent increase to health insurance premiums
- Increase the appropriation for communication due to a change in the cost for radio service

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Planning Session directives presented for Council action	6	4	4	7
Staff meetings and exercises for disaster preparedness	6	4	4	5
Number of departmental meetings held	364	364	364	364

### PERFORMANCE MEASURES

Annual budget meets City Council directives	100%	100%	100%	100%
Respond to citizens' requests within three days	100%	100%	100%	100%
Update Council on City issues in weekly reading file	100%	100%	100%	100%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
City Manager	1.00	1.00	1.00	1.00
Emergency Management Coordinator	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**001 - General Fund / City Manager (82200-00)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 178,329	\$ 248,181	\$ 259,020	\$ 260,120	\$ 274,290
0200 Taxes	16,271	17,409	18,130	17,970	18,490
0250 Retirement	39,659	42,331	44,660	44,850	47,740
0300 Group Insurance	17,750	18,851	20,520	19,960	25,740
0310 W/C Insurance	1,273	1,728	2,100	1,980	560
0320 Disability Insurance	2,316	1,414	1,590	1,480	1,690
0900 Other Post-Employment Benefits	-	-	810	810	810
<b>Total Personnel</b>	<b>255,598</b>	<b>329,914</b>	<b>346,830</b>	<b>347,170</b>	<b>369,320</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	463	469	480	480	480
1400 Office & Postage	581	2,719	500	170	500
1600 Safety & Health	-	210	300	250	500
1700 Small Tools & Equipment	463	446	300	100	450
1900 Vehicle & Eqpt. Supplies	1,893	1,819	1,980	1,370	1,530
<b>Total Supplies</b>	<b>3,400</b>	<b>5,662</b>	<b>3,560</b>	<b>2,370</b>	<b>3,460</b>
<b>Maintenance</b>					
2050 Building Maintenance	38	183	270	270	270
2200 Machine & Eqpt. Maintenance	44	-	-	-	-
2450 Vehicle Maintenance	637	121	500	700	500
2900 Service Contracts	15,413	16,913	17,120	17,120	17,120
<b>Total Maintenance</b>	<b>16,131</b>	<b>17,216</b>	<b>17,890</b>	<b>18,090</b>	<b>17,890</b>
<b>Services</b>					
3110 Communication	1,907	2,210	2,330	2,840	4,030
3190 Dues, Subscriptions, Books	1,728	1,868	2,200	2,200	2,200
3310 General Insurance	2,281	3,304	4,110	4,180	4,110
3312 Sec 125 Admin Fees	76	72	100	80	90
3330 Janitorial Services	1,058	1,072	1,070	1,050	1,070
3490 Printing	-	332	200	510	200
3530 Professional Development	6,270	3,314	15,350	7,700	14,900
3590 Public Relations	253	1,598	900	860	900
3770 Utilities	5,674	5,199	5,440	5,240	5,310
3780 Water Charges	302	298	320	130	300
3820 City Manager Contingency	8,513	20,963	30,000	28,750	30,000
3880 Information Technology	44,200	38,790	54,790	54,790	54,990
<b>Total Services</b>	<b>72,261</b>	<b>79,020</b>	<b>116,810</b>	<b>108,330</b>	<b>118,100</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	6,550	7,380	12,090	12,090	11,250
8042 Transfer to Grant Fund	29,172	-	-	-	-
<b>Total Other Financing Uses</b>	<b>35,722</b>	<b>7,380</b>	<b>12,090</b>	<b>12,090</b>	<b>11,250</b>
<b>City Manager</b>	<b>\$ 383,112</b>	<b>\$ 439,192</b>	<b>\$ 497,180</b>	<b>\$ 488,050</b>	<b>\$ 520,020</b>

## Finance

### DIVISION DESCRIPTION

The Finance division is responsible for providing fiscal control and guidance for all financial transactions of the City while complying with all applicable local, state, and federal regulations. This division accounts for all assets of the City through the following functions: purchasing, accounts payable, accounts receivable, payroll, utility billings, cash collections, and the capital asset records program. Development of the City's annual financial reports and annual budget are also primary responsibilities of this division.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Provide accurate and timely financial reporting and budgeting

**Action Item:** Receive GFOA excellence in financial reporting certificate and distinguished budget presentation awards

**Goal:** Develop enhanced and efficient processes for finance functions

**Action Item:** Enhance and expand cross-training of staff

**Goal:** Ensure financial stability, accountability, and transparency of all City funds

**Action Item:** Continue publication of informational articles in the City magazine, *Gateway*

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase personnel expenditures to reflect adjustments to the City's pay plan and increases to health insurance premiums
- Decrease financial expenditures due to the repayment of Hurricane Ike claims during FY 2014-2015
- Decrease the transfer to the debt service fund to reflect the one-time payment in FY 2014-2015
- Increase transfers to the TIRZ fund based upon projected changes to the property values within the zone.

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Number of payrolls processed	27	27	27	27
Number of accounts payable checks processed	2,928	3,000	2,946	3,000
Number of utility bills processed	15,372	15,360	15,696	15,840

### PERFORMANCE MEASURES

Monthly closeouts within two weeks of month end	12	12	12	12
Vendor payments processed within two weeks of receipt	100%	100%	100%	100%
Reconciliation of all cash transactions on a daily basis	100%	100%	100%	100%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Director of Finance and Administration	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00	3.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**001 - General Fund / Finance (82301-00)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 378,818	\$ 394,690	\$ 403,760	\$ 405,940	\$ 435,310
0150 Overtime	-	-	550	-	550
0200 Taxes	28,531	30,876	31,710	30,830	33,240
0250 Retirement	63,461	67,300	69,700	69,980	75,870
0300 Group Insurance	53,959	61,807	67,810	62,250	77,450
0310 W/C Insurance	525	700	850	800	880
0320 Disability Insurance	3,782	2,274	2,520	2,240	2,720
0900 Other Post-Employment Benefits	-	-	2,420	2,420	2,420
<b>Total Personnel</b>	<b>529,077</b>	<b>557,647</b>	<b>579,320</b>	<b>574,460</b>	<b>628,440</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,379	1,406	1,430	1,420	1,430
1400 Office & Postage	5,952	6,483	6,160	6,790	6,400
1700 Small Tools & Equipment	699	50	250	-	250
<b>Total Supplies</b>	<b>8,030</b>	<b>7,939</b>	<b>7,840</b>	<b>8,210</b>	<b>8,080</b>
<b>Maintenance</b>					
2050 Building Maintenance	149	717	1,060	1,060	1,060
2200 Machine & Eqpt. Maintenance	956	984	1,280	1,590	1,590
2900 Service Contracts	24,762	26,484	27,770	27,750	29,060
<b>Total Maintenance</b>	<b>25,867</b>	<b>28,185</b>	<b>30,110</b>	<b>30,400</b>	<b>31,710</b>
<b>Services</b>					
3080 Financial	233,747	62,303	115,140	126,420	42,450
3110 Communication	988	998	1,090	1,130	1,140
3190 Dues, Subscriptions, Books	5,310	3,329	5,220	5,200	5,190
3310 General Insurance	4,528	6,620	5,490	5,100	5,490
3312 Sec 125 Admin Fees	303	203	280	220	170
3330 Janitorial Services	4,232	4,286	4,300	4,240	4,300
3490 Printing	6,419	6,571	7,000	6,110	6,140
3530 Professional Development	5,133	17,667	6,800	7,060	7,500
3690 Tax Appraisal	30,976	32,278	33,000	34,700	36,000
3710 Tax Collection	5,492	5,667	6,000	5,600	6,000
3770 Utilities	22,820	20,857	21,860	21,080	21,340
3780 Water Charges	905	894	940	400	900
3880 Information Technology	40,470	40,080	47,180	47,180	47,360
<b>Total Services</b>	<b>361,323</b>	<b>201,752</b>	<b>254,300</b>	<b>264,440</b>	<b>183,980</b>
<b>Capital Outlay</b>					
7050 Building & Property	-	10,150	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>10,150</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8007 Transfer to Gen Debt Svc Fund	-	-	103,900	103,900	-
8014 Transfer to Street Const Fund	-	390,000	-	-	-
8021 Transfer to Gen Proj Fund	334,200	-	-	-	-
8041 Transfer to TIRZ Fund	76,182	117,930	130,000	118,770	135,000
8042 Transfer to Grant Fund	-	15,545	-	-	-
<b>Total Other Financing Uses</b>	<b>410,382</b>	<b>523,475</b>	<b>233,900</b>	<b>222,670</b>	<b>135,000</b>
<b>Finance</b>	<b>\$ 1,334,679</b>	<b>\$ 1,329,148</b>	<b>\$ 1,105,470</b>	<b>\$ 1,100,180</b>	<b>\$ 987,210</b>

## Municipal Court

### DIVISION DESCRIPTION

The primary function of the Municipal Court division is to process all Class 'C' criminal charges filed by the Police Department, Fire Marshal, and Code Enforcement Officers. These include charges filed under the Texas Transportation Code, Penal Code, Alcoholic Beverage Code, Health and Safety Code, Education Code, and Webster Code of Ordinances.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Continue to represent the City of Webster in a positive manner

**Action Item:** Provide professional, courteous, and respectful customer service to defendants

**Goal:** Emphasize training and promote certifications

**Action Item:** Support and assist staff in pursuit of the next level of certification in the Texas Court Clerks Certification Program

**Goal:** Increase efficiencies within the records processing and documentation activities

**Action Item:** Research ways to lower the number of warrants that are issued

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Vacant deputy court clerk position is eliminated
- Increase personnel expenditures to reflect adjustments to the City's pay plan and increases to health insurance premiums
- Decrease court expenditures to reflect historical costs
- Decrease the appropriation for information technology to reflect computer purchases during FY 2014-2015

<u>WORKLOAD MEASURES</u>	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of cases filed	9,261	9,500	6,301	9,300
Number of dispositions	8,924	9,200	5,922	9,000
Number of warrants issued	2,874	3,350	1,985	3,000

### PERFORMANCE MEASURES

Citations input into court system within one day of receipt	100%	100%	100%	100%
Summons issued 14 days before appearance date	100%	100%	100%	100%
Warrant process started within 20 days of failure to appear	100%	100%	100%	100%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Court Administrator	1.00	1.00	1.00	1.00
Deputy Court Administrator	1.00	1.00	1.00	1.00
Deputy Court Clerk	5.00	5.00	5.00	4.00
Total Employees (Full-Time Equivalents)	7.00	7.00	7.00	6.00

**001 - General Fund / Municipal Court (82302-00)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 314,397	\$ 324,361	\$ 335,950	\$ 337,090	\$ 335,570
0150 Overtime	-	-	-	80	-
0200 Taxes	23,834	26,392	27,150	25,720	27,120
0250 Retirement	43,246	45,835	48,170	47,040	48,510
0300 Group Insurance	70,502	71,320	78,220	73,870	114,590
0310 W/C Insurance	505	562	730	690	670
0320 Disability Insurance	2,594	1,573	1,750	1,600	1,770
0900 Other Post-Employment Benefits	-	-	2,420	2,420	2,420
<b>Total Personnel</b>	<b>455,079</b>	<b>470,044</b>	<b>494,390</b>	<b>488,510</b>	<b>530,650</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,611	1,406	1,430	1,420	1,430
1400 Office & Postage	8,482	8,230	9,000	7,620	9,000
<b>Total Supplies</b>	<b>10,093</b>	<b>9,636</b>	<b>10,430</b>	<b>9,040</b>	<b>10,430</b>
<b>Maintenance</b>					
2050 Building Maintenance	136	656	970	970	970
<b>Total Maintenance</b>	<b>136</b>	<b>656</b>	<b>970</b>	<b>970</b>	<b>970</b>
<b>Services</b>					
3080 Financial	5,555	5,575	11,000	8,750	10,000
3110 Communication	980	967	1,090	970	1,090
3150 Court	69,583	71,183	75,030	65,790	72,000
3190 Dues, Subscriptions, Books	830	1,143	1,080	1,000	980
3310 General Insurance	4,057	5,705	3,200	2,780	3,200
3312 Sec 125 Admin Fees	-	-	-	-	90
3330 Janitorial Services	3,873	3,922	3,930	3,870	3,930
3350 Jury Trials	2,130	2,640	3,000	2,130	2,550
3490 Printing	2,641	1,102	2,080	2,060	2,080
3530 Professional Development	4,090	2,003	4,450	3,340	5,000
3770 Utilities	20,878	19,080	20,010	19,290	19,520
3780 Water Charges	1,055	1,043	970	400	910
3790 Warrant Collection	2,117	2,117	2,250	2,170	2,250
3880 Information Technology	23,630	55,590	63,860	63,860	61,100
<b>Total Services</b>	<b>141,419</b>	<b>172,070</b>	<b>191,950</b>	<b>176,410</b>	<b>184,700</b>
<b>Municipal Court</b>	<b>\$ 606,727</b>	<b>\$ 652,406</b>	<b>\$ 697,740</b>	<b>\$ 674,930</b>	<b>\$ 726,750</b>

## Human Resources

### DIVISION DESCRIPTION

The mission of the Human Resources division is to provide support to the City's operating departments through the efficient and effective administration of the human resources program. The division supports a comprehensive range of personnel needs, many driven by evolving state and federal legislation. Human Resources develops and interprets policy; acts as an internal consultant on personnel issues; resolves employee concerns, grievances, and appeals; administers employee benefits; provides training and development; and maintains equitable and competitive compensation practices.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **CE6: Encourage community activities that promote Webster's brand**

**Goal:** Promote wellness of employees to maintain high quality health care and reduce insurance costs

**Action Item:** Continue programs such as the annual health and wellness fair for employees and community

#### **OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Recognize employees for exemplary service

**Action Item:** Plan and execute the annual awards luncheon

**Goal:** Maintain the integrity of the health insurance plan offered to employees

**Action Item:** Compile, review, and implement as required all new rules established by the Affordable Care Act

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase the appropriation for wages and retirement to reflect adjustments to the City's pay plan
- Group insurance expenditures rise with an increase to health insurance premiums and change of coverage for an employee
- Reclassify annual luncheon expenditures from the employee program to the certificate and awards accounts

<u>WORKLOAD MEASURES</u>	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of employment applications processed	187	400	400	350
Number of medical benefit inquiries received	250	300	275	300
Number of counseling sessions with employees	325	325	325	325

### PERFORMANCE MEASURES

Applications processed within three days of receipt	100%	100%	100%	100%
Percent of employees attending training sessions	90%	90%	100%	90%
Percent of employees participating in wellness events	66%	60%	66%	60%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Director of Human Resources	1.00	1.00	1.00	1.00
Human Resources Coordinator	1.00	1.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**001 - General Fund / Human Resources (82401-00)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 190,476	\$ 201,571	\$ 211,460	\$ 212,380	\$ 221,940
0150 Overtime	-	-	500	-	500
0200 Taxes	14,072	15,694	16,830	16,090	17,550
0250 Retirement	31,918	34,381	36,540	36,620	38,720
0300 Group Insurance	32,742	32,845	31,670	34,030	50,190
0310 W/C Insurance	263	361	450	420	450
0320 Disability Insurance	1,924	1,179	1,330	1,230	1,390
0900 Other Post-Employment Benefits	-	-	1,210	1,210	1,210
<b>Total Personnel</b>	<b>271,395</b>	<b>286,031</b>	<b>299,990</b>	<b>301,980</b>	<b>331,950</b>
<b>Supplies</b>					
1050 Certificate & Award	9,534	6,669	13,500	20,500	20,500
1300 Kitchen & Janitorial	695	708	720	710	720
1400 Office & Postage	1,114	1,512	1,600	1,200	1,600
1850 Uniform & Apparel	118	-	150	90	150
<b>Total Supplies</b>	<b>11,461</b>	<b>8,888</b>	<b>15,970</b>	<b>22,500</b>	<b>22,970</b>
<b>Maintenance</b>					
2050 Building Maintenance	48	230	340	340	340
<b>Total Maintenance</b>	<b>48</b>	<b>230</b>	<b>340</b>	<b>340</b>	<b>340</b>
<b>Services</b>					
3110 Communication	453	462	550	480	550
3130 Consultant / Prof. Services	28	-	15,500	19,790	8,500
3190 Dues, Subscriptions, Books	2,584	2,505	2,870	2,890	2,860
3250 Employee Program	32,991	40,510	56,030	54,200	50,000
3310 General Insurance	1,248	1,634	980	850	980
3312 Sec 125 Admin Fees	227	203	280	220	170
3330 Janitorial Services	1,327	1,344	1,350	1,330	1,350
3470 Pre-Employment	16,446	13,657	15,550	11,500	15,550
3490 Printing	-	-	100	-	400
3530 Professional Development	5,268	3,853	4,950	2,040	4,200
3770 Utilities	7,166	6,560	6,870	6,620	6,700
3780 Water Charges	452	447	480	200	450
3880 Information Technology	22,210	21,620	22,830	22,830	22,910
<b>Total Services</b>	<b>90,401</b>	<b>92,794</b>	<b>128,340</b>	<b>122,950</b>	<b>114,620</b>
<b>Human Resources</b>	<b>\$ 373,304</b>	<b>\$ 387,944</b>	<b>\$ 444,640</b>	<b>\$ 447,770</b>	<b>\$ 469,880</b>



## Economic Development

### DIVISION DESCRIPTION

The mission of the Economic Development division is to grow the City of Webster's commercial tax base to cultivate a vibrant community. This division is responsible for marketing and promoting the City through proposals, publications, presentations, sponsorship events, trade shows, memberships, and programs. It performs the role of webmaster and transportation liaison for the entire entity.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

**LU4: Ensure that large parcels within the City are developed in a way to maximize development opportunities**

**Goal:** Enhance mobility and foster economic development through construction of new roadways in key sectors

**Action Item:** Work with agencies, property owners, businesses, and developers to provide funding and support for new roadways

**OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Recruit retailers, entertainment venues, and a hotel to the "Destination Development" project

**Action Item:** Cultivate the "Destination Development" project

**Goal:** Expand Webster's position as the medical, aerospace, retail, dining, and entertainment capital of Bay Area Houston

**Action Item:** Generate business recruitment, retention, and expansion proposals for targeted sectors

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase the appropriation for wages and retirement to reflect adjustments to the City's pay plan
- Group insurance expenditures rise with a thirty percent increase to health insurance premiums

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Number of business proposals generated	43	50	55	55
Number of business visitations	53	65	60	60
Number of special events at which City is marketed	50	55	50	50

### PERFORMANCE MEASURES

Development commitment from businesses	7	12	10	10
Proposals that generate inquiries within one year	20%	40%	20%	20%
Square feet developed for new or expanding businesses	397,840	360,000	372,557	380,000

### PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)

Director of Economic Development	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00	1.00
Marketing and Tourism Coordinator	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**001 - General Fund / Economic Development (82700-00)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 209,437	\$ 219,912	\$ 229,770	\$ 230,990	\$ 244,750
0200 Taxes	15,685	17,152	18,200	17,560	19,340
0250 Retirement	35,096	37,510	39,610	39,830	42,600
0300 Group Insurance	34,712	36,847	40,390	39,040	51,010
0310 W/C Insurance	357	467	560	530	500
0320 Disability Insurance	2,083	1,272	1,430	1,340	1,520
0900 Other Post-Employment Benefits	-	-	1,210	1,210	1,210
<b>Total Personnel</b>	<b>297,370</b>	<b>313,159</b>	<b>331,170</b>	<b>330,500</b>	<b>360,930</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	695	708	720	720	720
1400 Office & Postage	634	1,095	900	430	900
1700 Small Tools & Equipment	569	949	200	120	500
<b>Total Supplies</b>	<b>1,898</b>	<b>2,752</b>	<b>1,820</b>	<b>1,270</b>	<b>2,120</b>
<b>Maintenance</b>					
2050 Building Maintenance	35	169	250	250	250
<b>Total Maintenance</b>	<b>35</b>	<b>169</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Services</b>					
3110 Communication	460	432	490	460	490
3310 General Insurance	987	1,292	980	850	980
3312 Sec 125 Admin Fees	76	72	-	-	-
3330 Janitorial Services	998	1,011	1,020	1,000	1,020
3530 Professional Development	448	728	500	300	500
3570 Publications	6,676	4,729	11,000	5,400	11,000
3590 Public Relations	556	707	750	750	750
3770 Utilities	5,380	4,923	5,160	4,970	5,040
3780 Water Charges	452	447	480	200	450
3880 Information Technology	13,640	17,380	16,740	16,740	16,800
<b>Total Services</b>	<b>29,673</b>	<b>31,722</b>	<b>37,120</b>	<b>30,670</b>	<b>37,030</b>
<b>Economic Development</b>	<b>\$ 328,976</b>	<b>\$ 347,801</b>	<b>\$ 370,360</b>	<b>\$ 362,690</b>	<b>\$ 400,330</b>

## Community Development Function

### DIVISIONS

Community Development - Administration  
Community Development - Building  
Community Development - Recreation

### MISSION

The mission of the Community Development Department is to provide an excellent level of service to all citizens and patrons of the City of Webster by sustaining orderly development of property, ensuring compliance with all codes and ordinances, and maintaining beneficial recreational programs.

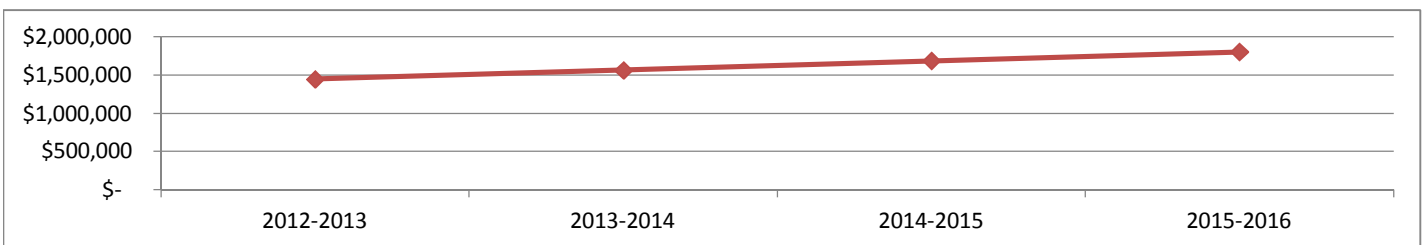
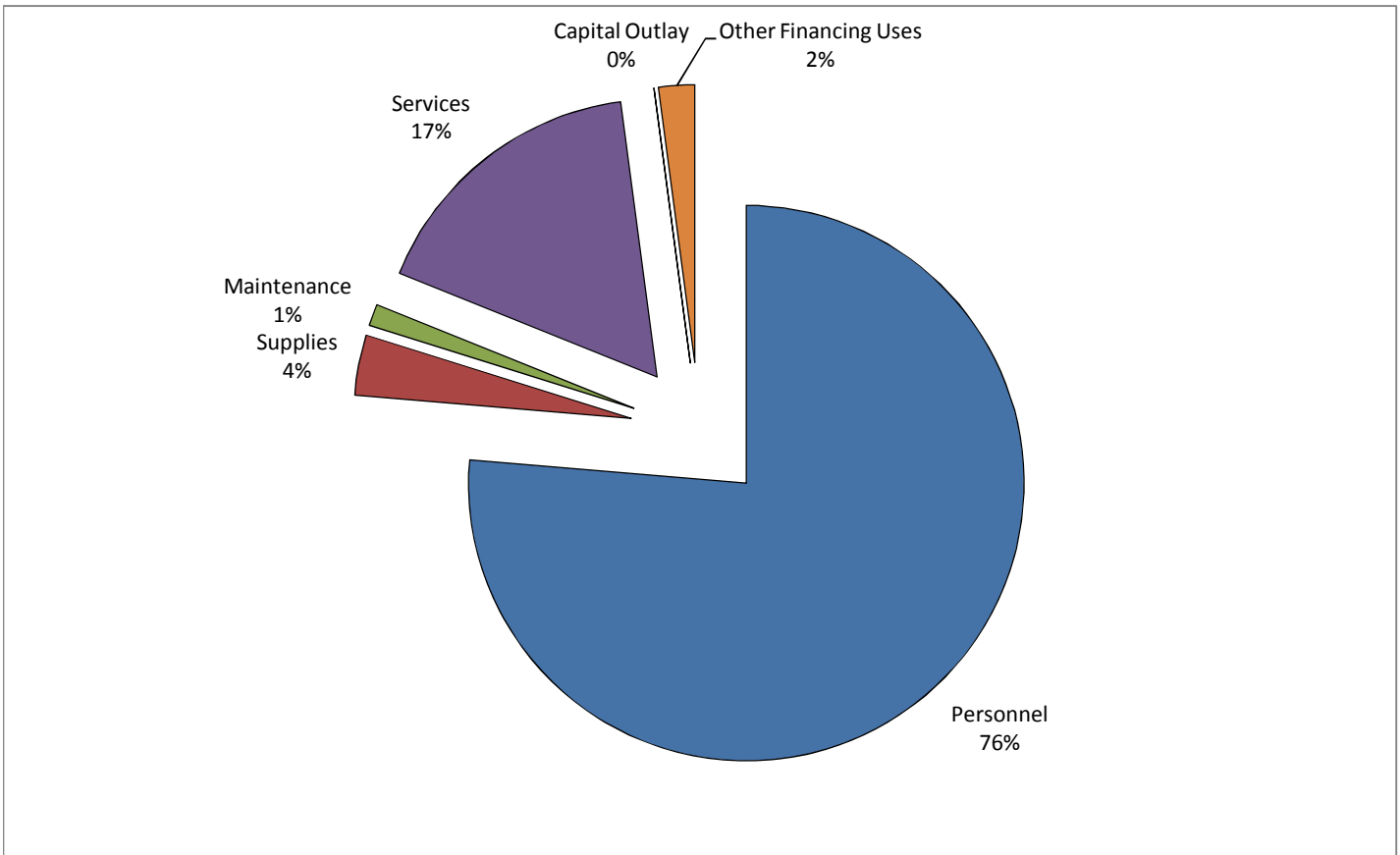
### SIGNIFICANT COMMUNITY DEVELOPMENT ACHIEVEMENTS DURING FY 2014-2015

- Revised the zoning ordinance to reduce the parking spaces required for medical offices
- Modified several "no parking" areas and the drop off times for streets near McWhirter Elementary School
- Created code enforcement and damage assessment applications for tablets and cell phones
- Increased the number of permits issued and building inspections performed
- Maintained all professional certifications for staff
- Implemented new activities for seniors, including computer classes
- Upgraded the furniture in the Recreation Center

<b>City Council Goals That Are Addressed In The FY 2015-2016 Annual Budget</b>	<b>CD - Administration</b>	<b>CD - Building</b>	<b>CD - Recreation</b>
LU1 – Redevelop NASA Parkway and ensure that the City of Webster establishes a mixed-use pedestrian friendly corridor	✓		
LU3 – Resolve non-conforming properties and non-conforming uses within the City when appropriate	✓		
LU7 – Provide a variety of recreation opportunities to meet the existing and future needs of Webster’s residents			✓
CE1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines	✓	✓	
OS1 – Maintain a strong, fiscally sustainable organization		✓	

### Community Development Function Expenditure Summary

Object	Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
0000	Personnel	\$ 1,133,119	\$ 1,209,739	\$ 1,273,300	\$ 1,281,480	\$ 1,376,030
1000	Supplies	72,241	64,067	67,410	59,750	63,150
2000	Maintenance	21,443	24,154	24,760	19,530	22,580
3000	Services	196,036	238,634	298,090	278,310	302,670
7000	Capital Outlay	-	-	8,000	9,140	-
8000	Other Financing Uses	23,200	26,260	37,990	37,990	37,990
<b>Community Dev. Function</b>		<b>\$ 1,446,040</b>	<b>\$ 1,562,853</b>	<b>\$ 1,709,550</b>	<b>\$ 1,686,200</b>	<b>\$ 1,802,420</b>



## Community Development - Administration

### DIVISION DESCRIPTION

The duties of the Community Development – Administration division include implementation of comprehensive land use planning, administration of geographic information systems, and scheduling the use of City facilities and parks.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

**LU1: Redevelop NASA Parkway and ensure that the City of Webster establishes a mixed-use pedestrian friendly corridor**

**Goal:** Facilitate the implementation of the NASA Parkway Plan Phase 2  
**Action Item:** Implement steps to form an overlay district

**LU3: Resolve non-conforming properties and non-conforming uses within the City when appropriate**

**Goal:** Carry out the goals of the updated Comprehensive Plan  
**Action Item:** Amend ordinances as needed to comply with the Comprehensive Plan

**CE1: Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines**

**Goal:** Integrate building permit data into the geographic information systems  
**Action Item:** Review construction plans and verify any discrepancies in the field

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase the appropriation for wages and retirement to reflect adjustments to the City's pay plan
- Group insurance expenditures rise with a thirty percent increase to health insurance premiums
- Information technology expenditures decline due to the purchase of a color scanner in FY 2014-2015
- Decrease computer system expenditures to reflect the acquisition of global positioning satellite hardware in FY 2014-2015

### WORKLOAD MEASURES

	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ESTIMATE</u>	<u>2015-2016</u> <u>BUDGET</u>
Number of plats approved	2	5	10	5
Number of rezoning applications received	5	3	2	2
Number of special use permits issued	0	1	2	1

### PERFORMANCE MEASURES

Percent of development plans reviewed within 15 days	100%	100%	100%	100%
Percent of hearing requests scheduled within one month	100%	100%	100%	100%
Percent of submitted building plans reviewed within 14 days	100%	100%	100%	100%

### PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)

Director of Community Development	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**001 - General Fund / CD Administration (82501-01)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 359,932	\$ 377,995	\$ 385,660	\$ 391,180	\$ 403,380
0150 Overtime	167	1,444	1,500	1,200	1,500
0200 Taxes	27,113	29,592	30,860	29,690	31,930
0250 Retirement	60,345	64,714	66,740	67,650	70,480
0300 Group Insurance	62,872	66,691	72,490	70,660	91,540
0310 W/C Insurance	788	1,018	1,220	1,150	1,230
0320 Disability Insurance	3,426	2,181	2,420	2,260	2,530
0900 Other Post-Employment Benefits	-	-	2,420	2,420	2,420
<b>Total Personnel</b>	<b>514,642</b>	<b>543,635</b>	<b>563,310</b>	<b>566,210</b>	<b>605,010</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,379	1,406	1,430	1,420	1,430
1400 Office & Postage	4,870	5,275	4,400	4,290	8,000
1700 Small Tools & Equipment	-	-	800	580	-
1850 Uniform & Apparel	-	-	-	-	140
1900 Vehicle & Eqpt. Supplies	464	296	410	360	330
<b>Total Supplies</b>	<b>6,714</b>	<b>6,978</b>	<b>7,040</b>	<b>6,650</b>	<b>9,900</b>
<b>Maintenance</b>					
2050 Building Maintenance	46	223	330	330	330
2200 Machine & Eqpt. Maintenance	1,351	2,327	2,000	1,000	2,000
2250 Signage Maintenance	-	-	100	-	100
2450 Vehicle Maintenance	67	67	250	60	250
2900 Service Contracts	10,821	10,584	11,300	9,380	10,200
<b>Total Maintenance</b>	<b>12,285</b>	<b>13,201</b>	<b>13,980</b>	<b>10,770</b>	<b>12,880</b>
<b>Services</b>					
3110 Communication	776	751	820	800	820
3130 Consultant / Prof. Services	-	950	1,000	900	1,000
3190 Dues, Subscriptions, Books	709	2,393	2,300	1,290	2,300
3310 General Insurance	2,294	3,004	2,980	2,800	2,980
3312 Sec 125 Admin Fees	76	72	100	80	90
3330 Janitorial Services	1,298	1,314	1,320	1,300	1,320
3490 Printing	318	167	400	430	600
3530 Professional Development	4,006	2,756	4,200	5,500	5,700
3770 Utilities	6,983	6,389	6,690	6,450	6,540
3780 Water Charges	905	894	970	400	900
3880 Information Technology	20,570	30,890	62,480	62,480	33,610
<b>Total Services</b>	<b>37,933</b>	<b>49,580</b>	<b>83,260</b>	<b>82,430</b>	<b>55,860</b>
<b>Capital Outlay</b>					
7100 Computer System	-	-	8,000	9,140	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>9,140</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	4,700	5,880	5,880	5,880	5,880
<b>Total Other Financing Uses</b>	<b>4,700</b>	<b>5,880</b>	<b>5,880</b>	<b>5,880</b>	<b>5,880</b>
<b>CD Administration</b>	<b>\$ 576,275</b>	<b>\$ 619,274</b>	<b>\$ 681,470</b>	<b>\$ 681,080</b>	<b>\$ 689,530</b>

## Community Development - Building

### DIVISION DESCRIPTION

The primary function of the Community Development – Building division is to maintain and protect the public health, safety, and welfare through active inspection and enforcement of building and health codes.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

**CE1: Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines**

**Goal:** Improve the effectiveness of the code enforcement process

**Action Item:** Expand the duties of existing staff members to assist in the inspection and reporting of code violations

**Goal:** Increase the efficiency of building inspections in the field

**Action Item:** Convert to a paperless inspection process utilizing electronic tablets instead of traditional building plans

**OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Create permanent records by scanning building plans into an electronic database

**Action Item:** Set aside time each week to scan plans into the database

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase the appropriation for wages and retirement to reflect adjustments to the City's pay plan
- Group insurance expenditures rise with a thirty percent increase to health insurance premiums
- Small tools and equipment expenditures decrease due to appropriation for portable radios in FY 2014-2015
- Increase the appropriation for contract services to reflect stronger code enforcement and mitigation efforts

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Number of permits issued	1,437	1,550	1,650	1,700
Number of inspections performed	6,203	6,000	6,034	6,000
Number of code enforcement cases processed	1,990	2,100	2,000	2,000

### PERFORMANCE MEASURES

Average number of days to abate code violations	22	21	23	21
Percent of initial plans reviewed within 14 days	98%	100%	100%	100%
Percent of inspections performed within 24 hours of request	100%	100%	100%	100%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Chief Building Official	1.00	1.00	1.00	1.00
Deputy Building Official	1.00	1.00	1.00	1.00
Environmental Health Inspector	1.00	1.00	1.00	1.00
Combination Inspector	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00
Building Division Clerk	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

**001 - General Fund / CD Building (82501-02)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 334,344	\$ 357,406	\$ 368,970	\$ 375,900	\$ 393,280
0150 Overtime	53	14	1,000	-	1,000
0200 Taxes	25,118	27,943	29,750	28,410	31,610
0250 Retirement	56,037	60,951	63,780	64,810	68,640
0300 Group Insurance	62,751	73,740	80,510	78,020	101,660
0310 W/C Insurance	1,165	1,294	1,570	1,480	1,610
0320 Disability Insurance	2,980	2,040	2,280	2,160	2,440
0900 Other Post-Employment Benefits	-	-	2,820	2,820	2,820
<b>Total Personnel</b>	<b>482,448</b>	<b>523,388</b>	<b>550,680</b>	<b>553,600</b>	<b>603,060</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,611	1,636	1,670	1,650	1,670
1400 Office & Postage	5,360	2,557	3,100	2,750	3,000
1450 Office Furnishings	-	-	-	-	800
1600 Safety & Health	330	162	400	-	900
1700 Small Tools & Equipment	207	193	8,450	3,360	150
1850 Uniform & Apparel	518	491	700	700	700
1900 Vehicle & Eqpt. Supplies	2,511	2,768	2,950	2,330	2,430
<b>Total Supplies</b>	<b>10,537</b>	<b>7,806</b>	<b>17,270</b>	<b>10,790</b>	<b>9,650</b>
<b>Maintenance</b>					
2050 Building Maintenance	83	399	590	590	590
2450 Vehicle Maintenance	2,642	950	1,500	1,060	1,500
2900 Service Contracts	3,000	2,986	4,500	3,650	4,250
<b>Total Maintenance</b>	<b>5,725</b>	<b>4,335</b>	<b>6,590</b>	<b>5,300</b>	<b>6,340</b>
<b>Services</b>					
3060 Contract Services	75	75	10,000	2,050	35,000
3110 Communication	1,216	1,200	1,300	3,040	3,570
3130 Consultant / Prof. Services	-	75	500	200	500
3190 Dues, Subscriptions, Books	1,968	2,641	3,500	2,200	5,600
3310 General Insurance	4,478	5,864	4,490	4,370	4,490
3312 Sec 125 Admin Fees	151	72	100	80	90
3330 Janitorial Services	2,326	2,355	2,360	2,320	2,360
3490 Printing	478	892	500	-	500
3530 Professional Development	4,864	5,065	9,800	9,860	9,800
3770 Utilities	12,546	11,460	12,020	11,590	11,730
3780 Water Charges	1,055	1,043	1,130	460	1,050
3880 Information Technology	28,210	35,700	36,530	36,530	36,660
<b>Total Services</b>	<b>57,367</b>	<b>66,442</b>	<b>82,230</b>	<b>72,700</b>	<b>111,350</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	11,000	11,000	15,230	15,230	15,230
<b>Total Other Financing Uses</b>	<b>11,000</b>	<b>11,000</b>	<b>15,230</b>	<b>15,230</b>	<b>15,230</b>
<b>CD Building</b>	<b>\$ 567,077</b>	<b>\$ 612,970</b>	<b>\$ 672,000</b>	<b>\$ 657,620</b>	<b>\$ 745,630</b>



## Community Development - Recreation

### DIVISION DESCRIPTION

The primary function of the Community Development – Recreation division is to provide recreational programs to citizens throughout the year.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

**LU7: Provide a variety of recreation opportunities to meet the existing and future needs of Webster's residents**

**Goal:** Increase year-round attendance for existing programs

**Action Item:** Generate more publicity and interest for programs by promoting programs

**Goal:** Provide a safe and healthy environment for all programs

**Action Item:** Monitor programs to ensure all safety standards are being followed and all equipment is properly maintained

**Goal:** Consider offering more activities for seniors

**Action Item:** Continue tracking senior activities and research field trip venues

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase the appropriation for wages and retirement to reflect adjustments to the City's pay plan
- Group insurance expenditures rise with a thirty percent increase to health insurance premiums
- Decrease the appropriation for service contracts due to lower software maintenance costs
- Recreation program reflects a supplemental request to add classes to the Tae Kwon Do program

<u>WORKLOAD MEASURES</u>	2013-2014	2014-2015	2014-2015	2015-2016
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of programs provided	6	6	6	6
Number of calendar days that include one program or event	260	260	260	260
Total program attendance	10,150	10,635	10,130	10,635

### PERFORMANCE MEASURES

Attendance as a percent of maximum enrollment (summer)	90%	100%	95%	100%
Percentage change in program participation	5%	5%	5%	5%
Percentage of calls returned within 24 hours of inquiry	100%	100%	100%	100%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Recreation Manager	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	1.00	1.00	1.00	1.00
Recreation Intern (Seasonal)	1.00	1.00	1.00	1.00
Camp Counselors (Seasonal)	11.00	11.00	11.00	11.00
Total Employees (Full-Time Equivalents)	12.00	12.00	12.00	12.00

**001 - General Fund / CD Recreation (82501-04)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 92,316	\$ 95,781	\$ 104,350	\$ 105,100	\$ 108,700
0150 Overtime	12,278	12,754	17,500	13,000	17,500
0200 Taxes	7,920	9,264	9,890	9,040	10,220
0250 Retirement	11,308	11,986	12,910	20,340	13,780
0300 Group Insurance	10,047	10,668	11,610	11,300	14,670
0310 W/C Insurance	1,563	1,898	2,240	2,110	2,250
0320 Disability Insurance	597	365	410	380	440
0900 Other Post-Employment Benefits	-	-	400	400	400
<b>Total Personnel</b>	<b>136,029</b>	<b>142,716</b>	<b>159,310</b>	<b>161,670</b>	<b>167,960</b>
<b>Supplies</b>					
1230 Holiday Supplies	1,325	1,517	1,600	1,530	1,600
1234 July 4 Celebration Committee	33,906	34,159	35,500	35,000	35,500
1300 Kitchen & Janitorial	1,972	2,033	2,000	1,520	2,000
1400 Office & Postage	975	828	1,150	1,530	1,300
1450 Office Furnishings	-	9,340	-	-	-
1550 Recreation Supplies	14,473	-	-	-	-
1600 Safety & Health	81	-	150	-	150
1700 Small Tools & Equipment	200	-	200	-	200
1850 Uniform & Apparel	1,000	-	1,300	1,300	1,300
1900 Vehicle & Eqpt. Supplies	1,057	1,406	1,200	1,430	1,550
<b>Total Supplies</b>	<b>54,990</b>	<b>49,283</b>	<b>43,100</b>	<b>42,310</b>	<b>43,600</b>
<b>Maintenance</b>					
2050 Building Maintenance	360	360	360	470	360
2450 Vehicle Maintenance	349	3,533	1,100	1,160	1,100
2900 Service Contracts	2,724	2,724	2,730	1,830	1,900
<b>Total Maintenance</b>	<b>3,433</b>	<b>6,617</b>	<b>4,190</b>	<b>3,460</b>	<b>3,360</b>
<b>Services</b>					
3110 Communication	10	8	20	10	20
3190 Dues, Subscriptions, Books	653	581	720	600	720
3310 General Insurance	8,155	10,679	7,340	7,540	7,340
3330 Janitorial Services	29,722	28,782	32,780	33,070	32,780
3490 Printing	83	-	-	-	-
3530 Professional Development	-	676	1,050	-	1,050
3600 Recreation Program	26,199	44,435	48,050	44,530	51,210
3770 Utilities	26,027	26,713	26,440	23,670	26,350
3780 Water Charges	2,026	2,047	4,020	1,580	3,770
3880 Information Technology	7,860	8,690	12,180	12,180	12,220
<b>Total Services</b>	<b>100,736</b>	<b>122,612</b>	<b>132,600</b>	<b>123,180</b>	<b>135,460</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	7,500	9,380	16,880	16,880	16,880
<b>Total Other Financing Uses</b>	<b>7,500</b>	<b>9,380</b>	<b>16,880</b>	<b>16,880</b>	<b>16,880</b>
<b>CD Recreation</b>	<b>\$ 302,688</b>	<b>\$ 330,609</b>	<b>\$ 356,080</b>	<b>\$ 347,500</b>	<b>\$ 367,260</b>

## Public Works Function

### DIVISIONS

Public Works - Administration  
Public Works - Maintenance  
Public Works – Parks Maintenance

### MISSION

The mission of the Public Works Department is to protect the public health, welfare, safety, and the environment by maintaining streets, sidewalks, parks, vehicles, facilities, and animal control duties.

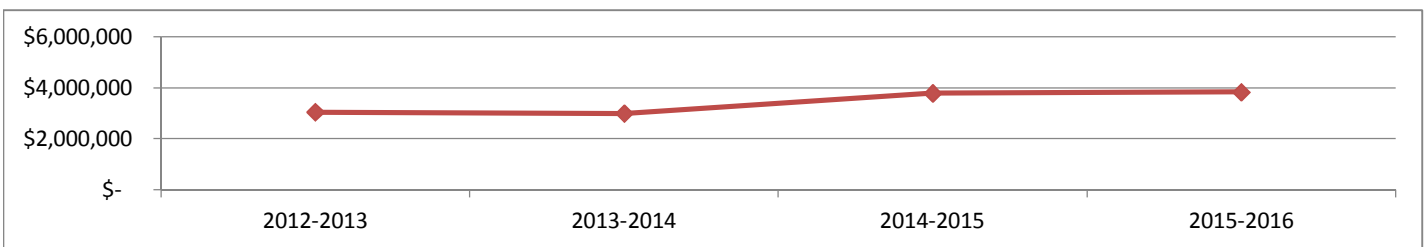
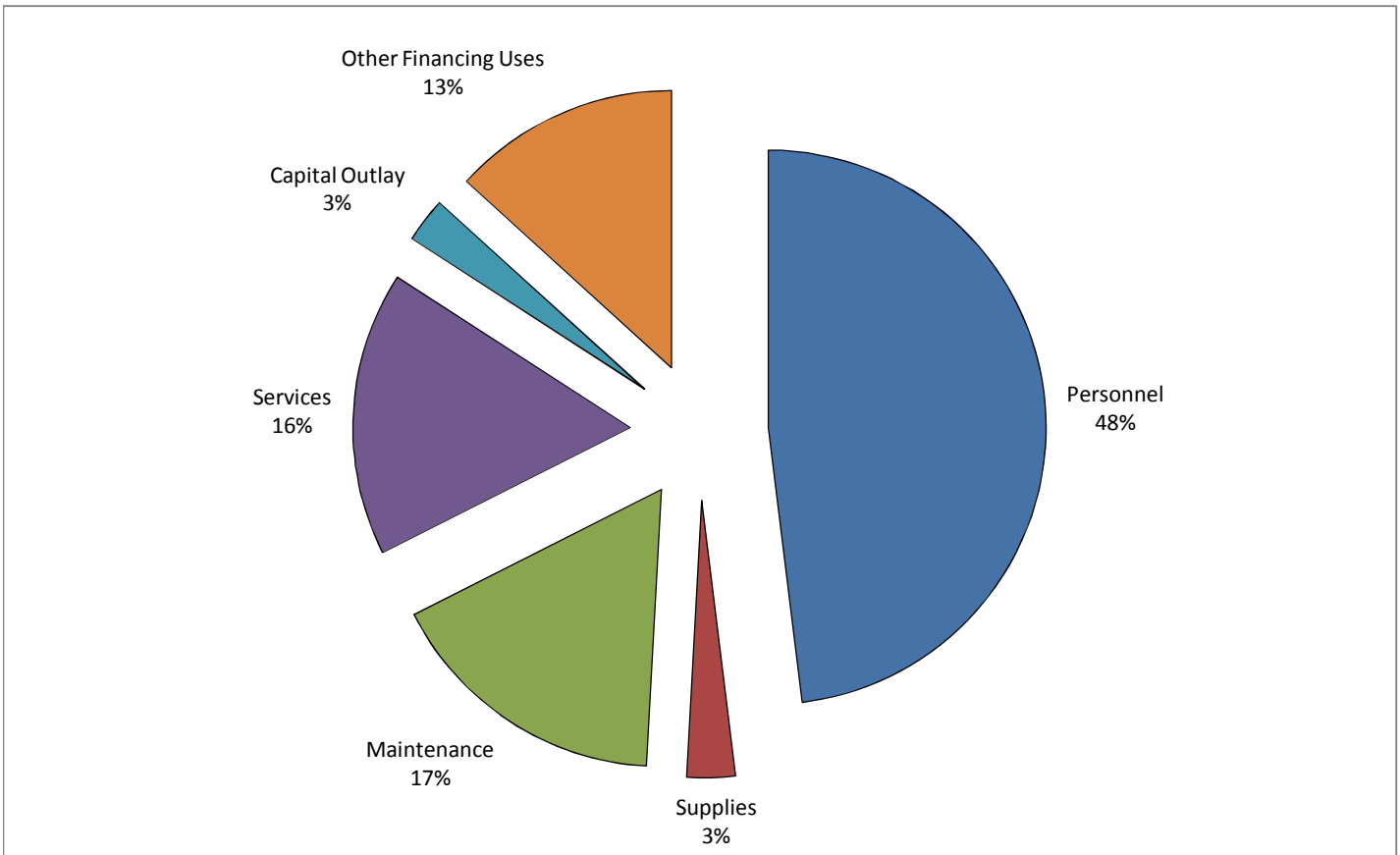
### SIGNIFICANT PUBLIC WORKS ACHIEVEMENTS DURING FY 2014-2015

- Repaired sidewalks, replaced street signs, and striped streets as needed
- Evaluated pet registrations
- Completed traffic signal upgrades on NASA Parkway
- Replaced fencing at Green Acres Park and Walnut Park
- Installed splash pad at Texas Avenue Park
- Utilized landscaping practices that minimize water demand
- Replaced carpet at City Hall, Recreation, and Public Works buildings
- Provided a safe working environment to Public Works employees

<b>City Council Goals That Are Addressed In The FY 2015-2016 Annual Budget</b>	<b>PW - Administration</b>	<b>PW - Maintenance</b>	<b>PW – Parks Maintenance</b>
<b>CE1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines</b>	✓	✓	✓
<b>CE2 – Improve corridors and gateways into and throughout the community to promote strong branding and first impression</b>			✓
<b>CE5 – Create an attractive pedestrian friendly environment throughout the City of Webster to accommodate residents and visitors</b>		✓	
<b>CE6 – Encourage community activities that promote Webster’s brand</b>		✓	
<b>OS1 – Maintain a strong, fiscally sustainable organization</b>	✓		

**Public Works Function  
Expenditure Summary**

Object	Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
0000	Personnel	\$ 1,526,538	\$ 1,560,250	\$ 1,673,600	\$ 1,673,600	\$ 1,842,270
1000	Supplies	96,448	99,710	115,330	115,330	108,290
2000	Maintenance	210,988	243,860	582,450	582,450	639,800
3000	Services	545,503	564,580	639,600	639,600	635,470
7000	Capital Outlay	124,641	125,470	672,990	672,990	100,000
8000	Other Financing Uses	544,110	397,230	106,470	106,470	508,160
<b>Public Works Function</b>		<b>\$ 3,048,228</b>	<b>\$ 2,991,100</b>	<b>\$ 3,790,440</b>	<b>\$ 3,790,440</b>	<b>\$ 3,833,990</b>



## Public Works - Administration

### DIVISION DESCRIPTION

The Public Works – Administration division performs all administrative functions for the Public Works divisions, including customer service, communications, personnel training, and recordkeeping. The Director of Public Works serves as the City Engineer.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

**CE1: Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines**

**Goal:** Preserve or enhance the condition of streets and sidewalks

**Action Item:** Coordinate the periodic inspection of all City infrastructure and facilities

**Goal:** Ensure all construction codes, restrictions, and regulations are followed

**Action Item:** Perform timely inspections of all municipal construction in the City

**OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Provide a safe work environment for Public Works personnel

**Action Item:** Ensure Public Works employees are provided with appropriate personal protection equipment and safety training

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase the appropriation for wages and retirement to reflect adjustments to the City's pay plan
- Group insurance expenditures rise with an increase to health insurance premiums and change of coverage for an employee
- Decrease consultant fees due to the completion of a hike and bike trail study in FY 2014-2015
- Decrease the appropriation for capital outlay to reflect the purchase of portable radios in FY 2014-2015

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Number of work orders processed	1,985	4,000	1,656	2,000
Number of safety meetings held	12	12	12	12
Number of consumer confidence reports distributed	1,500	1,500	1,500	1,500

### PERFORMANCE MEASURES

Percent of projects completed under budget	100%	100%	100%	100%
Percent of staff attending training	90%	90%	90%	90%
Percent of work orders property closed	100%	100%	100%	100%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Director of Public Works	0.50	0.50	0.50	0.50
Assistant Director of Public Works	0.50	0.50	0.50	0.50
Manager of Engineering and Construction	1.00	1.00	1.00	1.00
Construction Inspector	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

**001 - General Fund / PW Administration (82502-01)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 178,474	\$ 317,334	\$ 327,890	\$ 333,320	\$ 345,990
0150 Overtime	-	6,148	4,750	1,800	4,750
0200 Taxes	13,654	25,331	26,690	25,280	28,070
0250 Retirement	29,912	55,171	57,350	57,780	61,060
0300 Group Insurance	31,773	62,736	67,930	76,000	102,460
0310 W/C Insurance	1,031	1,803	2,160	2,030	1,120
0320 Disability Insurance	1,595	1,854	2,060	1,930	2,170
0900 Other Post-Employment Benefits	-	-	2,010	2,010	2,010
<b>Total Personnel</b>	<b>256,438</b>	<b>470,378</b>	<b>490,840</b>	<b>500,150</b>	<b>547,630</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	5,475	4,709	5,500	5,360	5,500
1400 Office & Postage	5,125	3,920	5,250	5,250	5,250
1450 Office Furnishings	-	3,184	-	-	1,000
1600 Safety & Health	25	682	850	450	850
1700 Small Tools & Equipment	2,185	2,545	300	-	300
1850 Uniform & Apparel	2,272	2,128	2,600	2,340	2,450
1900 Vehicle & Eqpt. Supplies	448	3,851	3,830	2,460	2,950
<b>Total Supplies</b>	<b>15,529</b>	<b>21,019</b>	<b>18,330</b>	<b>15,860</b>	<b>18,300</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	567	-	450	330	450
2450 Vehicle Maintenance	559	2,817	1,250	540	1,250
2900 Service Contracts	35,598	33,818	31,600	30,400	31,600
<b>Total Maintenance</b>	<b>36,724</b>	<b>36,635</b>	<b>33,300</b>	<b>31,270</b>	<b>33,300</b>
<b>Services</b>					
3110 Communication	6,108	8,132	8,060	7,320	12,560
3130 Consultant / Prof. Services	8,311	3,645	40,000	40,000	15,000
3190 Dues, Subscriptions, Books	1,162	1,544	1,970	2,000	1,970
3310 General Insurance	6,182	9,420	6,370	6,260	6,370
3312 Sec 125 Admin Fees	-	79	100	80	90
3530 Professional Development	4,217	6,719	7,000	7,000	7,000
3750 Uniform Service	-	-	-	-	350
3770 Utilities	22,436	25,234	26,000	25,620	24,870
3780 Water Charges	732	814	820	850	820
3880 Information Technology	24,030	32,170	37,500	37,500	44,300
<b>Total Services</b>	<b>73,177</b>	<b>87,757</b>	<b>127,820</b>	<b>126,630</b>	<b>113,330</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	125,470	119,490	117,710	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>125,470</b>	<b>119,490</b>	<b>117,710</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	5,950	12,380	16,120	16,120	20,370
<b>Total Other Financing Uses</b>	<b>5,950</b>	<b>12,380</b>	<b>16,120</b>	<b>16,120</b>	<b>20,370</b>
<b>PW Administration</b>	<b>\$ 387,818</b>	<b>\$ 753,639</b>	<b>\$ 805,900</b>	<b>\$ 807,740</b>	<b>\$ 732,930</b>

## Public Works - Maintenance

### DIVISION DESCRIPTION

The functions of the Public Works – Maintenance include improving and maintaining streets, sidewalks, alleyways, easements, signage, buildings, vehicles, equipment, and facilities. Additional responsibilities include animal control and major trash pick-up.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

**CE1: Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines**

**Goal:** Preserve or enhance the condition of streets and street signs  
**Action Item:** Inspect and replace street striping and signage as required

**CE5: Create an attractive pedestrian friendly environment throughout the City of Webster to accommodate residents and visitors**

**Goal:** Maintain or improve pedestrian accessibility throughout the City  
**Action Item:** Repair, replace, and install sidewalks as identified by annual inspection

**CE6: Encourage community activities that promote Webster's brand**

**Goal:** Increase the number of pet registrations in the City  
**Action Item:** Implement the mandatory registration of pets in rental properties

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase personnel expenditures to reflect adjustments to the City's pay plan and increases to health insurance premiums
- Decrease the appropriation for building maintenance due to the replacement of carpet during FY 2014-2015
- Decrease street maintenance expenditures with the completion of street striping along NASA Parkway in FY 2014-2015
- Reduce capital outlay to reflect a change of scope to the Community House project during FY 2014-2015

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Linear feet of sidewalk maintained	148,000	148,000	154,000	154,000
Lane miles of streets maintained	64	64	65	65
Fleet vehicles and equipment maintained	150	150	150	150

<u>PERFORMANCE MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Percent of surveyed sidewalks requiring repair	<1%	<1%	<1%	<1%
Percent of surveyed streets requiring repair	<1%	<1%	<1%	<1%
Percent of vehicles receiving preventative maintenance	100%	100%	100%	100%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Maintenance Foreman	1.00	1.00	1.00	1.00
Senior Building Maintenance	1.00	1.00	1.00	1.00
Building Maintenance Technician	1.00	1.00	1.00	1.00
Senior Mechanic	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00
Crew Leader	1.00	1.00	1.00	1.00
Senior Animal Control Officer	1.00	1.00	1.00	1.00
Crewman II	2.00	2.00	2.00	2.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

**001 - General Fund / PW Maintenance (82502-02)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 425,286	\$ 416,307	\$ 435,250	\$ 436,400	\$ 466,820
0150 Overtime	19,139	18,850	21,000	19,000	21,000
0200 Taxes	33,200	34,530	36,970	34,250	39,390
0250 Retirement	74,477	74,775	78,660	78,490	84,910
0300 Group Insurance	109,697	123,977	136,530	140,900	179,460
0310 W/C Insurance	8,171	10,306	11,800	11,110	13,020
0320 Disability Insurance	3,893	2,429	2,700	2,500	2,900
0900 Other Post-Employment Benefits	-	-	4,030	4,030	4,030
<b>Total Personnel</b>	<b>673,862</b>	<b>681,173</b>	<b>726,940</b>	<b>726,680</b>	<b>811,530</b>
<b>Supplies</b>					
1600 Safety & Health	2,317	2,607	3,100	2,510	3,100
1650 Shop Supplies	5,683	6,163	6,100	5,310	6,100
1700 Small Tools & Equipment	7,734	6,333	7,600	6,970	7,600
1850 Uniform & Apparel	-	-	-	-	600
1900 Vehicle & Eqpt. Supplies	15,486	12,997	16,870	10,890	13,140
<b>Total Supplies</b>	<b>31,220</b>	<b>28,101</b>	<b>33,670</b>	<b>25,680</b>	<b>30,540</b>
<b>Maintenance</b>					
2050 Building Maintenance	43,117	78,119	284,000	274,030	334,000
2100 Property Maintenance	-	2,479	-	-	-
2200 Machine & Eqpt. Maintenance	10,035	9,402	10,000	8,760	10,000
2250 Signage Maintenance	9,547	12,310	9,150	16,000	9,000
2300 Street Maintenance	39,588	47,017	99,000	90,000	53,500
2450 Vehicle Maintenance	7,914	6,340	10,000	4,960	10,000
2900 Service Contracts	12,600	13,019	17,000	15,610	17,000
<b>Total Maintenance</b>	<b>122,800</b>	<b>168,684</b>	<b>429,150</b>	<b>409,360</b>	<b>433,500</b>
<b>Services</b>					
3010 Animal Control	14,051	6,142	7,000	7,000	7,000
3110 Communication	563	581	640	550	640
3190 Dues, Subscriptions, Books	50	150	150	80	150
3310 General Insurance	7,675	10,050	10,360	11,600	10,360
3312 Sec 125 Admin Fees	76	66	100	80	170
3390 Mosquito Control	6,132	13,377	15,500	13,700	15,500
3530 Professional Development	4,580	4,839	4,250	4,920	5,500
3610 Recycling	369	381	350	-	350
3630 Rentals	14,196	5,485	5,320	4,400	5,320
3670 Street Lights	185,224	189,903	190,000	185,700	190,000
3750 Uniform Service	8,442	8,136	8,620	8,570	8,160
3880 Information Technology	15,950	24,060	33,480	33,480	42,370
<b>Total Services</b>	<b>257,306</b>	<b>263,171</b>	<b>275,770</b>	<b>270,080</b>	<b>285,520</b>
<b>Capital Outlay</b>					
7050 Building & Property	-	7,582	200,000	70,000	-
7200 Machine & Equipment	19,537	-	-	-	-
7250 Vehicles	105,104	-	-	-	-
<b>Total Capital Outlay</b>	<b>124,641</b>	<b>7,582</b>	<b>200,000</b>	<b>70,000</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	50,200	51,980	49,020	49,020	58,770
8021 Transfer to Gen Proj Fund	45,000	-	-	-	-
<b>Total Other Financing Uses</b>	<b>95,200</b>	<b>51,980</b>	<b>49,020</b>	<b>49,020</b>	<b>58,770</b>
<b>PW Maintenance</b>	<b>\$ 1,305,029</b>	<b>\$ 1,200,691</b>	<b>\$ 1,714,550</b>	<b>\$ 1,550,820</b>	<b>\$ 1,619,860</b>



## Public Works – Parks Maintenance

### DIVISION DESCRIPTION

The primary function of the Public Works – Parks Maintenance division is to provide safe and enjoyable recreational facilities. Park facilities include Texas Avenue Park, Walnut Park, Green Acres Park, baseball fields, splash pad, and a tennis court.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

***CE1: Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines***

**Goal:** Enhance the aesthetics and function of city parks where appropriate

**Action Item:** Replace the back, wooden fencing at Green Acres Park

**Goal:** Protect citizens who use city parks and facilities

**Action Item:** Repair all park playground equipment identified on annual inspections

***CE2: Improve corridors and gateways into and throughout the community to promote strong branding and first impression***

**Goal:** Preserve and enhance City rights-of-way and facilities

**Action Item:** Utilize landscaping practices that minimize water demand and upkeep requirements

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase personnel expenditures to reflect adjustments to the City's pay plan and increases to health insurance premiums
- Increase the appropriation for building maintenance to paint the pavilions and repair restrooms at Texas Avenue Park
- Increase property maintenance expenditures to replace benches, tables, and fencing at city parks
- Capital outlay reflects a supplement request for an exercise course around the City Hall detention pond
- Increase the transfer to the parks construction fund to pay for the construction of Egret Bay Park

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Acres of park space maintained	26	26	26	26
Number of pieces of park equipment maintained	142	171	171	171
Number of facilities that require landscaping	19	19	19	19

<u>PERFORMANCE MEASURES</u>	2013-2014	2014-2015	2014-2015	2015-2016
Percent of park land mowed at scheduled intervals	100%	100%	100%	100%
Percent of park equipment maintained in working condition	100%	100%	100%	100%
Percent of ball fields reworked twice annually	100%	100%	100%	100%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Parks Foreman	1.00	1.00	1.00	1.00
Crew Leader	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Crewman II	4.00	4.00	4.00	4.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

**001 - General Fund / PW Parks Maintenance (82502-03)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 239,753	\$ 234,050	\$ 264,310	\$ 234,840	\$ 258,240
0150 Overtime	13,887	14,855	13,000	13,000	13,000
0200 Taxes	19,485	21,049	22,660	18,880	22,200
0250 Retirement	42,745	43,892	47,810	42,720	47,220
0300 Group Insurance	88,784	87,982	96,140	80,410	130,620
0310 W/C Insurance	5,019	6,161	7,430	7,000	7,380
0320 Disability Insurance	1,938	1,346	1,650	1,270	1,630
0900 Other Post-Employment Benefits	-	-	2,820	2,820	2,820
<b>Total Personnel</b>	<b>411,611</b>	<b>409,335</b>	<b>455,820</b>	<b>400,940</b>	<b>483,110</b>
<b>Supplies</b>					
1100 Chemical	8,966	6,862	19,300	17,420	19,300
1230 Holiday Supplies	6,879	13,921	13,000	13,000	13,000
1300 Kitchen & Janitorial	4,955	4,418	6,000	5,110	6,000
1600 Safety & Health	2,852	2,799	2,350	2,120	2,350
1700 Small Tools & Equipment	6,938	8,178	7,050	5,190	7,000
1900 Vehicle & Eqpt. Supplies	14,806	14,147	15,630	9,860	11,800
<b>Total Supplies</b>	<b>45,397</b>	<b>50,325</b>	<b>63,330</b>	<b>52,700</b>	<b>59,450</b>
<b>Maintenance</b>					
2050 Building Maintenance	816	4,559	1,100	1,400	34,600
2100 Property Maintenance	36,316	61,979	106,500	105,000	126,000
2200 Machine & Eqpt. Maintenance	11,138	5,393	6,500	5,700	6,500
2450 Vehicle Maintenance	2,875	4,615	5,900	4,500	5,900
<b>Total Maintenance</b>	<b>51,146</b>	<b>76,546</b>	<b>120,000</b>	<b>116,600</b>	<b>173,000</b>
<b>Services</b>					
3060 Contract Services	51,495	54,694	58,000	52,170	58,000
3070 Contract Personnel	79,089	90,463	88,000	92,510	95,000
3110 Communication	23	20	50	20	50
3190 Dues, Subscriptions, Books	474	436	500	390	500
3310 General Insurance	3,770	4,937	6,770	6,780	6,770
3312 Sec 125 Admin Fees	151	-	-	-	170
3530 Professional Development	3,885	3,985	4,500	6,500	5,000
3630 Rentals	599	2,474	1,800	2,500	1,800
3750 Uniform Service	2,115	2,011	2,040	1,760	2,730
3770 Utilities	29,945	32,701	29,380	28,000	29,530
3780 Water Charges	29,271	21,510	38,880	22,000	29,370
3880 Information Technology	5,550	5,170	6,090	6,090	7,700
<b>Total Services</b>	<b>206,366</b>	<b>218,399</b>	<b>236,010</b>	<b>218,720</b>	<b>236,620</b>
<b>Capital Outlay</b>					
7050 Building & Property	-	-	320,000	317,520	100,000
7200 Machine & Equipment	-	-	33,500	11,470	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>353,500</b>	<b>328,990</b>	<b>100,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	27,080	32,870	41,330	41,330	49,020
8009 Transfer to Parks Constr Fund	410,000	300,000	-	-	380,000
<b>Total Other Financing Uses</b>	<b>437,080</b>	<b>332,870</b>	<b>41,330</b>	<b>41,330</b>	<b>429,020</b>
<b>PW Parks Maintenance</b>	<b>\$ 1,151,600</b>	<b>\$ 1,087,475</b>	<b>\$ 1,269,990</b>	<b>\$ 1,159,280</b>	<b>\$ 1,481,200</b>

## Public Works – Engineering & Construction

### DIVISION DESCRIPTION

The primary function of the Public Works – Engineering & Construction division is project management and engineering support services to other City departments. The division is actively involved in the development of designs and construction standards, preparation of specifications, and the performance of project inspections for a variety of City projects. This division was consolidated with the Public Works Administration division beginning in FY 2013-2014.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

➤ N/A

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

➤ N/A

### WORKLOAD MEASURES

	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ESTIMATE</u>	<u>2015-2016</u> <u>BUDGET</u>
Number of construction plans reviewed	N/A	N/A	N/A	N/A
Lane miles of roadway inspected	N/A	N/A	N/A	N/A
Linear feet of sidewalk inspected	N/A	N/A	N/A	N/A

### PERFORMANCE MEASURES

Percent of major plans reviewed within ten days	N/A	N/A	N/A	N/A
Percent of roadways inspected	N/A	N/A	N/A	N/A
Percent of sidewalks inspected	N/A	N/A	N/A	N/A

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Manager of Engineering and Construction	-	-	-	-
Construction Inspector	-	-	-	-
Total Employees (Full-Time Equivalents)	-	-	-	-

**001 - General Fund / PW Engineering (82502-04)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 122,848	\$ -	\$ -	\$ -	\$ -
0150 Overtime	2,662	-	-	-	-
0200 Taxes	9,193	-	-	-	-
0250 Retirement	21,033	-	-	-	-
0300 Group Insurance	27,284	-	-	-	-
0310 W/C Insurance	377	-	-	-	-
0320 Disability Insurance	1,230	-	-	-	-
<b>Total Personnel</b>	<b>184,627</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>					
1400 Office & Postage	471	-	-	-	-
1600 Safety & Health	246	-	-	-	-
1700 Small Tools & Equipment	114	-	-	-	-
1850 Uniform & Apparel	777	-	-	-	-
1900 Vehicle & Eqpt. Supplies	2,693	-	-	-	-
<b>Total Supplies</b>	<b>4,302</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Maintenance</b>					
2450 Vehicle Maintenance	318	-	-	-	-
<b>Total Maintenance</b>	<b>318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services</b>					
3110 Communication	179	-	-	-	-
3310 General Insurance	1,012	-	-	-	-
3312 Sec 125 Admin Fees	76	-	-	-	-
3530 Professional Development	1,608	-	-	-	-
3880 Information Technology	5,780	-	-	-	-
<b>Total Services</b>	<b>8,654</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	5,880	-	-	-	-
<b>Total Other Financing Uses</b>	<b>5,880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PW Engineering</b>	<b>\$ 203,781</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Public Safety Function

### DIVISIONS

Police – Administration  
 Police – Crime Investigation  
 Police – Patrol  
 Police – Communications  
 Fire – Prevention  
 Fire - Operations

### MISSION

The mission of the Webster Police Department is to provide a safe environment for those who reside, visit, and work in the community. The Police Department is committed to accomplishing this mission by adhering to its core values of honor, integrity, and service.

The Webster Fire Department is responsible for fire protection, prevention, and emergency medical services within the City of Webster. The mission statement of the department is “Educate to Prevent Harm; Protect; and Be Kind and Helpful.”

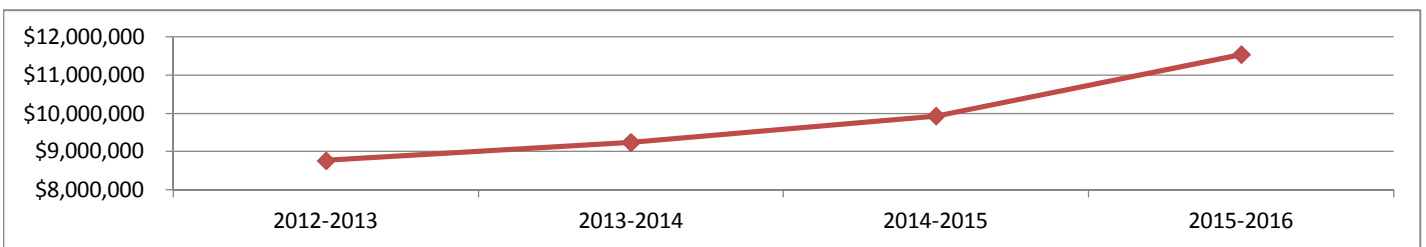
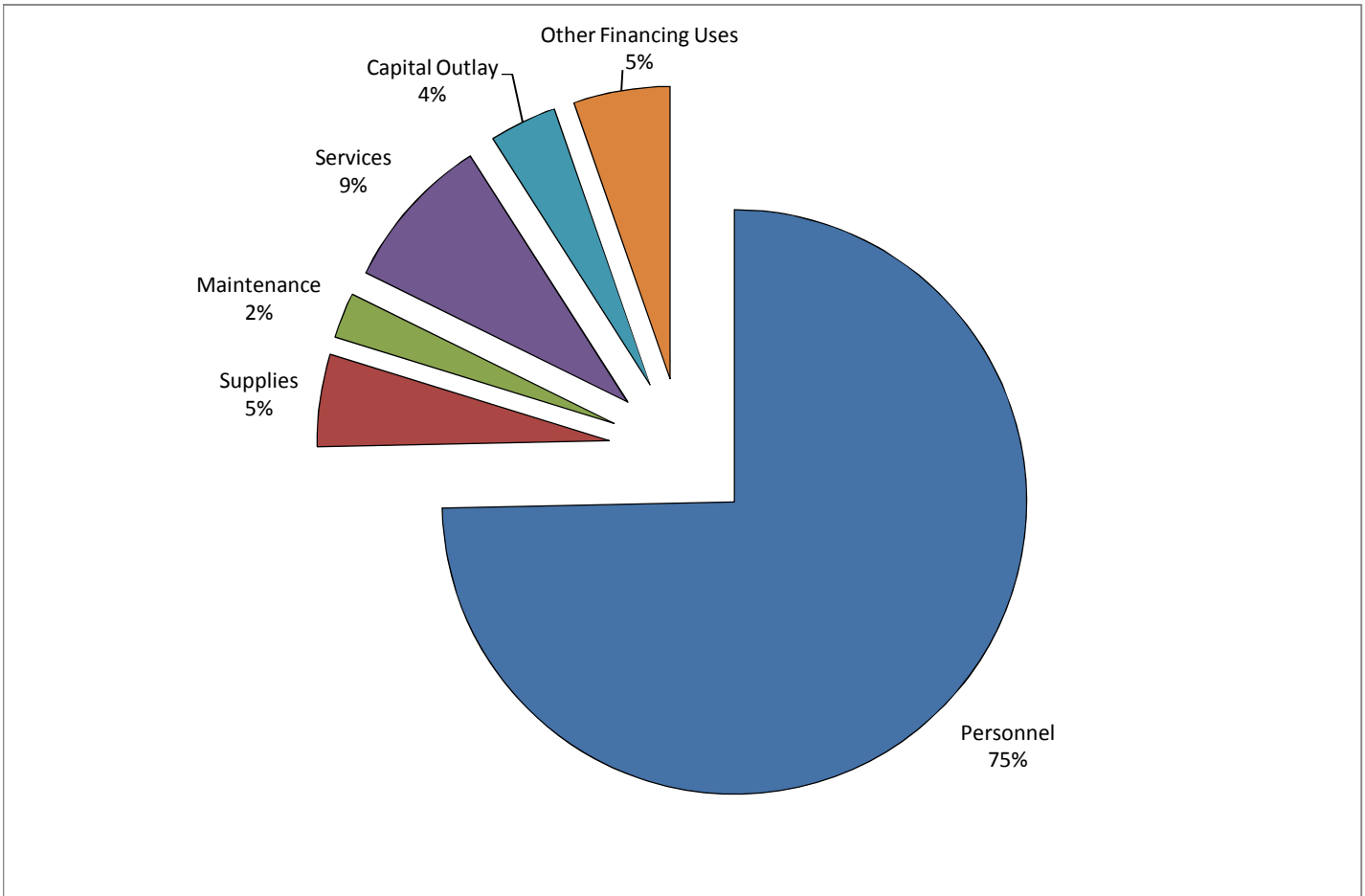
### SIGNIFICANT PUBLIC SAFETY ACHIEVEMENTS DURING FY 2014-2015

- Rebranded the Police Department with new badges, patches, and vehicle design
- Maintained all Texas Police Chiefs Association Recognition Program standards
- Cleared ten major cases involving crimes against children
- Achieved a 93.76% clearance rate on cases referred to the Crime Investigation division
- Promoted four patrol officers to the rank of corporal
- Completed the conversion from analog to digital with the purchase of portable radios
- Completed over sixty community risk reduction programs and presentations
- Implemented a new fire warden program at a targeted hazard
- Added three shift commanders to the Fire Department
- Maintained an Class-1 fire rating from the Insurance Services Office

<b>City Council Goals That Are Addressed In The FY 2015-2016 Annual Budget</b>	<b>Police - Administration</b>	<b>Police – Crime Investigation</b>	<b>PD - Patrol</b>	<b>PD - Communications</b>	<b>Fire – Prevention</b>	<b>Fire- Operations</b>
<b>CE6 – Encourage community activities that promote Webster’s brand</b>				✓		
<b>PS1 – Prevent, control, and reduce crime</b>	✓	✓	✓	✓		
<b>PS2 – Maintain a high level of fire protection service</b>					✓	✓
<b>OS1 – Maintain a strong, fiscally sustainable organization</b>	✓					

**Public Safety Function  
Expenditure Summary**

Object	Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
0000	Personnel	\$ 6,761,871	\$ 7,116,775	\$ 7,767,060	\$ 7,611,610	\$ 8,615,920
1000	Supplies	333,517	598,238	445,580	354,530	588,420
2000	Maintenance	235,920	207,619	256,280	260,190	291,680
3000	Services	1,094,536	949,479	936,130	890,140	997,380
7000	Capital Outlay	13,389	5,900	331,470	279,540	429,280
8000	Other Financing Uses	327,671	362,102	540,910	536,930	614,580
<b>Public Safety Function</b>		<b>\$ 8,766,904</b>	<b>\$ 9,240,113</b>	<b>\$ 10,277,430</b>	<b>\$ 9,932,940</b>	<b>\$ 11,537,260</b>



## Police - Administration

### DIVISION DESCRIPTION

The Police – Administration division's primary responsibility is to provide vision, leadership, and management of all Police Department activities.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **PS1: Prevent, control, and reduce crime**

**Goal:** Monitor crime trends and develop strategies to reduce crime

**Action Item:** Utilize surveillance and unmarked vehicles to combat motor vehicle crimes throughout the city

#### **OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Effectively manage the expenditures of the Police Department

**Action Item:** Monitor each division's expenditures on a monthly basis

**Goal:** Maintain all standards set forth by the Texas Police Chiefs Association Recognition Program

**Action Item:** Establish a position within the division that is dedicated to the oversight of professional standards and internal affairs

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Transfer one Sergeant position from PD-Patrol to PD-Administration to oversee the professional standards for the department
- Increase personnel expenditures to reflect adjustments to the City's pay plan and increases to health insurance premiums
- Increase the appropriation for office furnishings to replace the lobby chairs and ice machine in the kitchen area
- Service contracts reflects a supplemental request for a maintenance agreement on the new automated ticket writers
- Increase the appropriation for communication due to a change in the cost for radio service
- Decrease capital outlay to reflect the purchase of portable radios during FY 2014-2015

<u>WORKLOAD MEASURES</u>	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of employees completing field training program	2	2	2	2
Number of training sessions provided	10	7	7	7
Number of internal affairs cases initiated	11	5	1	5

### PERFORMANCE MEASURES

Percent of authorized sworn positions filled	100%	100%	100%	100%
Percent of TPCA best practices met	100%	100%	100%	100%
Percent of expenditures within budgetary levels	100%	100%	100%	100%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Chief of Police	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00
Lieutenant-Operations	1.00	1.00	1.00	1.00
Lieutenant-Support Services	1.00	1.00	1.00	1.00
Sergeant	-	-	-	1.00
Administrative Assistant	-	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>

**001 - General Fund / PD Administration (82601-01)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 403,693	\$ 400,513	\$ 443,750	\$ 465,080	\$ 564,230
0150 Overtime	1,876	4,246	4,000	2,500	6,000
0200 Taxes	29,448	30,129	35,150	35,160	44,130
0250 Retirement	67,950	69,030	77,190	80,600	99,260
0300 Group Insurance	51,368	53,755	85,230	91,120	149,200
0310 W/C Insurance	5,665	6,532	7,980	7,510	9,760
0320 Disability Insurance	3,852	2,110	2,720	2,270	3,440
0900 Other Post-Employment Benefits	-	-	2,010	2,010	2,420
<b>Total Personnel</b>	<b>563,853</b>	<b>566,314</b>	<b>658,030</b>	<b>686,250</b>	<b>878,440</b>
<b>Supplies</b>					
1050 Certificate & Award	170	592	450	350	450
1300 Kitchen & Janitorial	7,042	8,461	7,500	8,090	8,000
1400 Office & Postage	6,354	7,956	6,900	6,310	6,900
1450 Office Furnishings	-	-	-	-	9,500
1600 Safety & Health	607	639	950	410	950
1850 Uniform & Apparel	733	1,940	1,500	2,160	2,520
1900 Vehicle & Eqpt. Supplies	6,244	6,591	6,570	5,250	5,250
<b>Total Supplies</b>	<b>21,149</b>	<b>26,179</b>	<b>23,870</b>	<b>22,570</b>	<b>33,570</b>
<b>Maintenance</b>					
2050 Building Maintenance	12,562	16,102	19,720	36,500	25,020
2200 Machine & Eqpt. Maintenance	198	-	250	-	250
2450 Vehicle Maintenance	3,390	1,600	2,500	3,290	2,660
2900 Service Contracts	3,416	3,587	3,770	3,770	17,700
2910 OSSI Support Services	34,759	27,809	31,430	28,420	32,190
<b>Total Maintenance</b>	<b>54,325</b>	<b>49,097</b>	<b>57,670</b>	<b>71,980</b>	<b>77,820</b>
<b>Services</b>					
3110 Communication	21,217	46,195	38,550	34,100	62,080
3190 Dues, Subscriptions, Books	2,499	3,092	4,050	2,840	3,000
3310 General Insurance	72,704	88,863	82,440	81,130	82,440
3312 Sec 125 Admin Fees	76	138	190	150	260
3330 Janitorial Services	29,334	29,366	29,900	30,100	29,800
3440 Technology Services	13,330	27,986	29,820	27,610	29,700
3490 Printing	1,588	944	1,320	910	920
3510 Prisoner Support	22,002	16,380	24,450	18,300	19,450
3530 Professional Development	3,434	3,502	9,100	9,100	11,800
3590 Public Relations	1,492	1,383	7,000	6,700	7,000
3750 Uniform Service	84	119	400	100	400
3770 Utilities	93,051	76,686	84,390	78,730	81,160
3780 Water Charges	3,761	3,507	4,100	2,360	3,800
3880 Information Technology	85,210	75,070	45,040	45,040	44,270
<b>Total Services</b>	<b>349,784</b>	<b>373,229</b>	<b>360,750</b>	<b>337,170</b>	<b>376,080</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	-	100,580	79,540	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>100,580</b>	<b>79,540</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	22,930	7,900	56,130	56,130	45,310
8021 Transfer to Gen Proj Fund	40,000	-	-	-	-
8042 Transfer to Grant Fund	-	600	-	-	-
<b>Total Other Financing Uses</b>	<b>62,930</b>	<b>8,500</b>	<b>56,130</b>	<b>56,130</b>	<b>45,310</b>
<b>Police Administration</b>	<b>\$ 1,052,040</b>	<b>\$ 1,023,319</b>	<b>\$ 1,257,030</b>	<b>\$ 1,253,640</b>	<b>\$ 1,411,220</b>



## Police – Crime Investigation

### DIVISION DESCRIPTION

The Police – Crime Investigation division’s responsibilities include compiling and analyzing crime data; investigating crimes; collecting evidence; identifying perpetrators; and preparing cases to aid in the successful prosecution of criminals.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

**PS1: Prevent, control, and reduce crime**

**Goal:** Ensure all gathered evidence remains reliable for prosecutors  
**Action Item:** Educate patrol officers on the collection and preservation of crime scene evidence

**Goal:** Increase departmental cross-training of employees  
**Action Item:** Select and train a candidate from the Patrol division for investigator duties

**Goal:** Increase the productivity of detectives  
**Action Item:** Rotate detectives into different job assignments to enhance investigative skills

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase the appropriation for wages and retirement to reflect adjustments to the City’s pay plan
- Group insurance expenditures rise with a thirty percent increase to health insurance premiums
- Increase professional development expenditures to provide additional training for investigators
- Reduce the transfer to the equipment replacement fund to reflect new vehicle purchases in FY 2014-2015

<u>WORKLOAD MEASURES</u>	2013-2014	2014-2015	2014-2015	2015-2016
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of cases cleared arrest / warrant	154	91	110	112
Number of cases inactivated	833	998	981	1,005
Number of cases cleared	303	358	354	362

<u>PERFORMANCE MEASURES</u>	2013-2014	2014-2015	2014-2015	2015-2016
Percent of investigations completed within 90 days	90%	98%	96%	98%
Number of cases cleared per detective	261	158	184	189
Number of non-evidentiary pieces disposed	266	339	309	325

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
CID Sergeant	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00	1.00
Detective	5.00	5.00	5.00	5.00
Total Employees (Full-Time Equivalents)	7.00	7.00	7.00	7.00

**001 - General Fund - PD CID (82601-02)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 442,531	\$ 406,104	\$ 461,790	\$ 419,540	\$ 487,180
0150 Overtime	5,995	4,632	7,300	6,300	7,300
0200 Taxes	32,408	34,954	37,330	34,090	39,280
0250 Retirement	75,152	78,751	80,870	79,350	86,080
0300 Group Insurance	98,388	111,611	121,580	118,330	153,670
0310 W/C Insurance	6,231	7,104	8,360	7,870	9,190
0320 Disability Insurance	4,108	2,432	2,700	2,550	2,850
0900 Other Post-Employment Benefits	-	-	2,820	2,820	2,820
<b>Total Personnel</b>	<b>664,813</b>	<b>645,588</b>	<b>722,750</b>	<b>670,850</b>	<b>788,370</b>
<b>Supplies</b>					
1250 Investigative Supplies	2,443	2,072	3,260	3,210	3,260
1700 Small Tools & Equipment	-	-	-	-	800
1850 Uniform & Apparel	5	243	1,220	1,560	1,220
1900 Vehicle & Eqpt. Supplies	16,931	16,121	15,340	15,690	12,750
<b>Total Supplies</b>	<b>19,380</b>	<b>18,436</b>	<b>19,820</b>	<b>20,460</b>	<b>18,030</b>
<b>Maintenance</b>					
2450 Vehicle Maintenance	2,523	6,089	3,530	2,670	3,000
<b>Total Maintenance</b>	<b>2,523</b>	<b>6,089</b>	<b>3,530</b>	<b>2,670</b>	<b>3,000</b>
<b>Services</b>					
3190 Dues, Subscriptions, Books	317	43	500	20	480
3240 Investigative Services	2,443	3,203	2,690	2,200	2,690
3312 Sec 125 Admin Fees	151	333	370	300	420
3340 Medical Services	5,107	5,338	9,000	1,600	6,000
3530 Professional Development	3,959	5,089	4,280	4,600	7,000
3880 Information Technology	48,560	34,890	39,090	39,090	38,160
<b>Total Services</b>	<b>60,538</b>	<b>48,896</b>	<b>55,930</b>	<b>47,810</b>	<b>54,750</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	43,790	50,810	57,150	57,150	52,000
8042 Transfer to Grant Fund	-	14,092	-	9,910	-
<b>Total Other Financing Uses</b>	<b>43,790</b>	<b>64,902</b>	<b>57,150</b>	<b>67,060</b>	<b>52,000</b>
<b>Police CID</b>	<b>\$ 791,043</b>	<b>\$ 783,911</b>	<b>\$ 859,180</b>	<b>\$ 808,850</b>	<b>\$ 916,150</b>

## Police – Patrol

### DIVISION DESCRIPTION

The Police – Patrol division's primary duties include protecting the community by means of proactive patrol, locating and arresting criminals, and responding to a variety of calls for service.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **PS1: Prevent, control, and reduce crime**

**Goal:** Reduce the number of traffic accidents by one percent

**Action Item:** Concentrate patrols in locations where the greatest numbers of traffic accidents occur

**Goal:** Increase the number of narcotics arrests by one percent

**Action Item:** Utilize special operations unit to enhance enforcement procedures for narcotic activity

**Goal:** Reduce the number of vehicle crimes by one percent

**Action Item:** Increase patrol in those areas identified with frequent vehicle crimes

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Transfer one Sergeant position from PD-Patrol to PD-Administration to oversee the professional standards for the department
- Increase personnel expenditures to reflect adjustments to the City's pay plan and increases to health insurance premiums
- Small tools and equipment reflects a supplemental request for automated ticket writers and vehicular modems
- Decrease uniform and apparel expenditures to reflect the purchase of vests and duty belts during FY 2014-2015
- Capital outlay reflects a supplement request to replace the communications tower and to procure equipment

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Number of calls for service	23,553	27,700	25,908	26,500
Number of arrests made	2,068	3,800	2,700	3,000
Number of offense reports taken	2,970	3,000	3,912	3,850
<u>PERFORMANCE MEASURES</u>				
Number of traffic accidents	1,099	895	1,025	1,015
Number of vehicle crimes	374	350	346	343
Number of narcotics arrests	359	530	450	455

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Police Sergeant	5.00	5.00	5.00	4.00
Police Corporal	-	4.00	4.00	4.00
Police Officer - Patrol	24.00	20.00	20.00	20.00
Police Officer - Traffic	4.00	4.00	4.00	4.00
Police Officer - K9	3.00	3.00	3.00	3.00
Police Officer - Warrants	1.00	1.00	1.00	1.00
Jailer	1.00	-	-	-
<b>Total Employees (Full-Time Equivalents)</b>	<b>38.00</b>	<b>37.00</b>	<b>37.00</b>	<b>36.00</b>

**001 - General Fund / PD Patrol (82601-03)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 2,062,893	\$ 2,188,156	\$ 2,268,820	\$ 2,243,080	\$ 2,262,110
0150 Overtime	84,736	101,367	100,000	100,000	100,000
0200 Taxes	160,766	178,911	188,870	177,350	188,150
0250 Retirement	360,324	390,441	408,380	404,000	411,180
0300 Group Insurance	454,046	487,523	551,870	545,280	673,490
0310 W/C Insurance	30,873	34,153	39,900	37,570	43,920
0320 Disability Insurance	19,372	12,020	13,740	12,410	13,790
0900 Other Post-Employment Benefits	-	-	14,900	14,900	14,500
<b>Total Personnel</b>	<b>3,173,011</b>	<b>3,392,572</b>	<b>3,586,480</b>	<b>3,534,590</b>	<b>3,707,140</b>
<b>Supplies</b>					
1450 Office Furnishings	-	-	-	-	3,000
1700 Small Tools & Equipment	8,742	31,399	59,950	42,620	242,840
1850 Uniform & Apparel	10,336	15,346	64,360	52,030	27,940
1900 Vehicle & Eqpt. Supplies	135,652	117,785	140,740	77,040	103,000
<b>Total Supplies</b>	<b>154,729</b>	<b>164,529</b>	<b>265,050</b>	<b>171,690</b>	<b>376,780</b>
<b>Maintenance</b>					
2150 K-9 Maintenance	5,431	7,557	5,500	6,990	6,100
2450 Vehicle Maintenance	53,282	41,022	58,500	49,200	58,500
2900 Service Contracts	10,310	9,661	11,000	9,680	10,000
<b>Total Maintenance</b>	<b>69,023</b>	<b>58,241</b>	<b>75,000</b>	<b>65,870</b>	<b>74,600</b>
<b>Services</b>					
3190 Dues, Subscriptions, Books	522	565	830	100	600
3312 Sec 125 Admin Fees	749	463	640	520	840
3530 Professional Development	12,031	15,579	14,400	15,520	19,100
3880 Information Technology	166,410	113,710	108,400	108,400	123,630
<b>Total Services</b>	<b>179,712</b>	<b>130,318</b>	<b>124,270</b>	<b>124,540</b>	<b>144,170</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	-	-	-	399,280
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>399,280</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	168,040	244,330	335,840	335,840	429,500
<b>Total Other Financing Uses</b>	<b>168,040</b>	<b>244,330</b>	<b>335,840</b>	<b>335,840</b>	<b>429,500</b>
<b>Police Patrol</b>	<b>\$ 3,744,515</b>	<b>\$ 3,989,989</b>	<b>\$ 4,386,640</b>	<b>\$ 4,232,530</b>	<b>\$ 5,131,470</b>

## Police – Communications

### DIVISION DESCRIPTION

The Police – Communications division’s primary duties include answering a variety of 911 calls for service and dispatching the appropriate first responders utilizing the latest technology to ensure a rapid response. The division also responds to open records requests and manages all police records.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **CE6: Encourage community activities that promote Webster’s brand**

**Goal:** Promote customer relations and improve service delivery

**Action Item:** Increase participation in community events and make site visits to other emergency provider departments

#### **PS1: Prevent, control, and reduce crime**

**Goal:** Increase standardization and professionalism by complying with industry standards

**Action Item:** Obtain membership and utilize training from the Association of Public-Safety Communications Officials

**Goal:** Ensure information flows properly between shifts

**Action Item:** Increase communication between Lead Telecommunications Operators to prevent recurring errors or duplication of effort

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase the appropriation for wages and retirement to reflect adjustments to the City’s pay plan
- Group insurance expenditures rise with a thirty percent increase to health insurance premiums
- Increase the appropriation in office furnishings to replace the refrigerator in the dispatch area
- Increase professional development expenditures due to conference participation

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Number of calls for service	30,863	39,000	36,267	36,811
Number of requests for information	1,445	1,800	5,171	5,248
Number of reports processed	2,970	3,200	3,482	3,534

### PERFORMANCE MEASURES

Percent of dispatch times less than 2 minutes, 15 seconds	100%	100%	100%	100%
Percent of months with error rate less than 2%	100%	100%	100%	100%
Number of community events attended	48	48	52	52

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Police Sergeant	1.00	1.00	1.00	1.00
Lead Telecommunications Operator	4.00	4.00	4.00	4.00
Telecommunications Operator	10.00	10.00	10.00	10.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>

**001 - General Fund / PD Communications (82601-04)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 674,971	\$ 693,559	\$ 745,630	\$ 731,600	\$ 775,760
0150 Overtime	54,895	62,030	50,000	56,000	50,000
0200 Taxes	54,046	58,845	63,970	59,450	66,280
0250 Retirement	122,302	128,848	137,170	135,750	143,740
0300 Group Insurance	202,343	206,606	229,180	203,950	271,580
0310 W/C Insurance	2,068	2,471	3,010	2,840	3,170
0320 Disability Insurance	6,647	3,939	4,500	4,110	4,730
0900 Other Post-Employment Benefits	-	-	6,040	6,040	6,040
<b>Total Personnel</b>	<b>1,117,272</b>	<b>1,156,297</b>	<b>1,239,500</b>	<b>1,199,740</b>	<b>1,321,300</b>
<b>Supplies</b>					
1450 Office Furnishings	3,396	-	3,400	-	5,220
1700 Small Tools & Equipment	50	1,627	600	240	1,800
1850 Uniform & Apparel	1,470	2,253	1,410	2,000	2,420
<b>Total Supplies</b>	<b>4,915</b>	<b>3,880</b>	<b>5,410</b>	<b>2,240</b>	<b>9,440</b>
<b>Services</b>					
3110 Communication	256	353	300	340	350
3190 Dues, Subscriptions, Books	1,078	1,098	2,380	1,500	2,590
3312 Sec 125 Admin Fees	749	666	740	590	510
3530 Professional Development	6,593	3,860	6,500	3,600	8,300
3880 Information Technology	41,900	31,990	56,860	56,860	55,500
<b>Total Services</b>	<b>50,576</b>	<b>37,967</b>	<b>66,780</b>	<b>62,890</b>	<b>67,250</b>
<b>Police Communications</b>	<b>\$ 1,172,763</b>	<b>\$ 1,198,144</b>	<b>\$ 1,311,690</b>	<b>\$ 1,264,870</b>	<b>\$ 1,397,990</b>

## Fire Prevention

### DIVISION DESCRIPTION

The objective of the Fire Prevention division is fire prevention and protection of citizens that reside in and visit the City. These objectives are accomplished through fire inspections of commercial and multi-family buildings; review of building plans to ensure compliance with fire and building codes; public fire safety education programs; and fire investigation for determining the origin and cause of fires. The division maintains compliance for all fire alarm permits.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **PS2: Maintain a high level of fire protection service**

**Goal:** Expand fire safety education to children

**Action Item:** Schedule age-appropriate fire safety programs and monitor them through a testing procedure

**Goal:** Ensure inspection process meets industry standards

**Action Item:** Compare the current inspection process to best practices and make changes as needed

**Goal:** Standardize the notification process for alarm systems

**Action Item:** Educate and enforce point of contact identification at all monitored facilities

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase the appropriation for wages and retirement to reflect adjustments to the City's pay plan
- Group insurance expenditures rise with a thirty percent increase to health insurance premiums
- Increase the appropriation for fire prevention supplies to expand the public outreach program
- The appropriation for dues, subscriptions, and books increases to obtain new fire codes
- Increase professional development expenditures due to a greater number of conferences in FY 2015-2016

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Number of fire inspections performed	1,300	1,300	1,450	1,500
Number of plans reviewed	120	120	230	200
Number of public education programs provided	35	45	75	60

### PERFORMANCE MEASURES

Percent of plans reviewed within two weeks of receipt	98%	98%	100%	98%
Percent of commercial structures inspected	95%	95%	95%	95%
Fire code compliance rate of structures inspected	90%	90%	90%	90%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Fire Marshal	1.00	1.00	1.00	1.00
Assistant Fire Marshal	1.00	1.00	1.00	1.00
Fire Protection Specialist	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**001 - General Fund / Fire Prevention (82602-01)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 185,803	\$ 194,541	\$ 203,610	\$ 205,190	\$ 221,430
0150 Overtime	7,245	5,124	6,000	4,000	6,000
0200 Taxes	13,988	15,045	16,660	15,570	18,020
0250 Retirement	32,380	34,073	36,140	36,060	39,590
0300 Group Insurance	38,746	41,142	44,790	43,620	56,620
0310 W/C Insurance	1,778	2,174	2,590	2,440	2,680
0320 Disability Insurance	1,831	1,118	1,260	1,170	1,370
0900 Other Post-Employment Benefits	-	-	1,210	1,210	1,210
<b>Total Personnel</b>	<b>281,772</b>	<b>293,216</b>	<b>312,260</b>	<b>309,260</b>	<b>346,920</b>
<b>Supplies</b>					
1200 Fire Prevention Supplies	3,562	2,426	3,200	3,190	4,700
1250 Investigative Supplies	429	263	230	-	230
1400 Office & Postage	1,990	-	-	-	-
1600 Safety & Health	-	126	100	260	100
1700 Small Tools & Equipment	15,003	320	1,500	2,110	1,500
1850 Uniform & Apparel	3,754	2,218	4,680	4,860	5,280
1900 Vehicle & Eqpt. Supplies	4,980	4,337	6,090	5,980	5,060
<b>Total Supplies</b>	<b>29,718</b>	<b>9,689</b>	<b>15,800</b>	<b>16,400</b>	<b>16,870</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	-	39	100	-	600
2450 Vehicle Maintenance	2,844	92	1,280	1,360	1,000
<b>Total Maintenance</b>	<b>2,844</b>	<b>131</b>	<b>1,380</b>	<b>1,360</b>	<b>1,600</b>
<b>Services</b>					
3110 Communication	1,629	1,758	2,340	1,480	1,500
3190 Dues, Subscriptions, Books	3,249	4,016	2,080	2,130	6,150
3310 General Insurance	1,948	2,551	2,660	2,740	2,660
3312 Sec 125 Admin Fees	151	138	280	220	170
3490 Printing	691	196	750	200	750
3530 Professional Development	5,960	2,833	7,400	2,500	11,200
3880 Information Technology	19,190	19,390	22,830	22,830	22,910
<b>Total Services</b>	<b>32,819</b>	<b>30,882</b>	<b>38,340</b>	<b>32,100</b>	<b>45,340</b>
<b>Capital Outlay</b>					
7250 Vehicles	5,273	-	-	-	-
<b>Total Capital Outlay</b>	<b>5,273</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	10,000	11,820	18,380	18,380	18,380
<b>Total Other Financing Uses</b>	<b>10,000</b>	<b>11,820</b>	<b>18,380</b>	<b>18,380</b>	<b>18,380</b>
<b>Fire Prevention</b>	<b>\$ 362,425</b>	<b>\$ 345,739</b>	<b>\$ 386,160</b>	<b>\$ 377,500</b>	<b>\$ 429,110</b>



## Fire Operations

### DIVISION DESCRIPTION

The primary responsibilities of the Fire Operations division are fire suppression and emergency medical services. The Webster Fire Department operates from two fire stations. Firefighters provide 24-hour coverage at Fire Station #1.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

**PS2: Maintain a high level of fire protection service**

**Goal:** Maintain a high level of service

**Action Item:** Analyze calls for service and ensure proper staffing levels are maintained

**Goal:** Maintain and replace apparatus as needed

**Action Item:** Review service levels and equipment needed to meet service demands

**Goal:** Deliver effective level of service

**Action Item:** Monitor response times to ensure an adequate level of service is provided

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Add three firefighter positions to increase manpower on the apparatus during each shift
- Increase personnel expenditures to reflect adjustments to the City's pay plan and increases to health insurance premiums
- Increase the appropriation for small tools and equipment to purchase training devices and rescue equipment
- Vehicle maintenance increases to paint the high water vehicle
- Increase the appropriation for communication due to a change in the cost for radio service
- Decrease capital outlay to reflect the purchase of portable radios during FY 2014-2015

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Number of calls for fire services	907	1,200	1,200	1,500
Number of calls for emergency medical services	1,662	2,000	1,800	2,000
Number of patients treated	1,562	2,200	1,900	2,200

### PERFORMANCE MEASURES

Response time within 3-5 minutes for fire services	97%	98%	98%	98%
Response time within 3-5 minutes for EMS	95%	90%	92%	90%
Patients treated per 1,000 population	142	208	165	208

### PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,928 HOURS PER YEAR)

Fire Chief	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Shift Commander	-	3.00	3.00	3.00
Permanent Part-Time Firefighters	5.79	5.79	5.79	5.79
Firefighters	6.21	3.21	3.21	6.21
<b>Total Employees (Full-Time Equivalents)</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>17.00</b>

**001 - General Fund / Fire Operations (82602-02)**

Object	Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>						
0100	Salary & Wages	\$ 710,434	\$ 782,416	\$ 862,980	\$ 843,810	\$ 1,105,320
0150	Overtime	32,649	33,592	46,260	56,260	55,830
0200	Taxes	56,661	67,213	74,320	68,870	93,370
0250	Retirement	124,501	139,157	156,750	158,190	202,130
0300	Group Insurance	26,962	29,425	90,530	67,790	96,390
0310	W/C Insurance	8,522	10,190	13,010	12,250	16,330
0320	Disability Insurance	1,422	794	2,180	1,740	2,370
0900	Other Post-Employment Benefits	-	-	2,010	2,010	2,010
<b>Total Personnel</b>		<b>961,151</b>	<b>1,062,788</b>	<b>1,248,040</b>	<b>1,210,920</b>	<b>1,573,750</b>
<b>Supplies</b>						
1100	Chemical	1,700	-	2,000	1,520	2,000
1230	Holiday Supplies	639	69	520	-	520
1300	Kitchen & Janitorial	10,438	10,503	10,000	7,370	7,000
1400	Office & Postage	7,621	7,935	5,850	7,370	7,210
1600	Safety & Health	581	4,327	9,510	9,300	7,760
1700	Small Tools & Equipment	31,706	295,719	34,500	35,310	59,400
1850	Uniform & Apparel	28,401	32,182	30,650	41,450	29,300
1900	Vehicle & Eqpt. Supplies	22,539	24,790	22,600	18,850	20,540
<b>Total Supplies</b>		<b>103,626</b>	<b>375,524</b>	<b>115,630</b>	<b>121,170</b>	<b>133,730</b>
<b>Maintenance</b>						
2050	Building Maintenance	8,880	8,465	8,500	8,920	10,500
2200	Machine & Eqpt. Maintenance	18,178	17,899	26,120	35,000	26,120
2450	Vehicle Maintenance	69,661	57,513	65,000	61,390	78,000
2900	Service Contracts	10,486	10,185	19,080	13,000	20,040
<b>Total Maintenance</b>		<b>107,206</b>	<b>94,061</b>	<b>118,700</b>	<b>118,310</b>	<b>134,660</b>
<b>Services</b>						
3110	Communication	11,232	19,598	15,140	20,060	34,340
3190	Dues, Subscriptions, Books	12,428	11,256	12,000	12,000	12,000
3230	EMS Services	-	48,987	40,000	40,000	40,000
3290	Fire Services	22,500	720	3,220	1,000	1,600
3310	General Insurance	17,874	26,153	35,500	31,550	35,500
3312	Sec 125 Admin Fees	151	138	190	150	90
3330	Janitorial Services	610	19,760	20,200	18,900	20,200
3490	Printing	450	252	690	470	690
3530	Professional Development	12,298	19,283	13,000	20,000	21,690
3590	Public Relations	4,889	1,946	1,870	1,690	3,800
3750	Uniform Service	2,628	3,140	2,990	3,410	3,690
3770	Utilities	48,936	81,041	86,370	79,580	81,990
3780	Water Charges	4,891	3,396	4,470	2,400	3,790
3880	Information Technology	62,870	92,520	54,420	54,420	50,410
<b>Total Services</b>		<b>201,758</b>	<b>328,187</b>	<b>290,060</b>	<b>285,630</b>	<b>309,790</b>
<b>Capital Outlay</b>						
7200	Machine & Equipment	8,116	5,900	230,890	200,000	30,000
<b>Total Capital Outlay</b>		<b>8,116</b>	<b>5,900</b>	<b>230,890</b>	<b>200,000</b>	<b>30,000</b>
<b>Other Financing Uses</b>						
8008	Transfer to Eqpt Repl Fund	16,050	26,050	59,520	59,520	55,500
8021	Transfer to Gen Proj Fund	25,000	-	-	-	-
8042	Transfer to Grant Fund	1,861	6,500	13,890	-	13,890
<b>Total Other Financing Uses</b>		<b>42,911</b>	<b>32,550</b>	<b>73,410</b>	<b>59,520</b>	<b>69,390</b>
<b>Fire Operations</b>		<b>\$ 1,424,768</b>	<b>\$ 1,899,011</b>	<b>\$ 2,076,730</b>	<b>\$ 1,995,550</b>	<b>\$ 2,251,320</b>

## **Emergency Medical Services**

### **DIVISION DESCRIPTION**

The City of Webster contracts with an outside provider for emergency medical and ambulance services. This division was consolidated with the Fire Operations division beginning in FY 2013-2014.

### **DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016**

- N/A

### **SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET**

- N/A

**001 - General Fund / Fire EMS (82602-03)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Services</b>					
3230 EMS Services	\$ 219,350	\$ -	\$ -	\$ -	\$ -
<b>Total Services</b>	<b>219,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fire EMS</b>	<b>\$ 219,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## General Debt Service Fund Overview

The General Debt Service Fund is used for the accumulation of resources and for the payment of the City's general long-term debt.

Payment of current year general debt obligations is provided by a dedicated portion of current year ad-valorem tax collections. The debt rate for FY 2015-16 is \$0.08304 or 36.6% of the total tax rate of \$0.22688. This low debt rate is attributable in part to a \$93,400 planned use of reserves in the General Debt Service Fund.

The Webster EDC transfers \$330,030 to this fund to service a portion of the debt issued for the renovation and expansion of the Emergency Operations Center and Police Department building.

Long-term debt at September 30, 2015 is comprised of the following debt issues:

<b>Description</b>	<b>Principal</b>
Refunding Bonds, Series 2013	\$ 6,905,000
Refunding Bonds, Series 2010	2,860,000
<b>Total General Obligation Bonds</b>	<b>\$ 9,765,000</b>
Certificates of Obligation, Series 2012	\$ 5,670,000
<b>Total Certificates of Obligation</b>	<b>\$ 5,670,000</b>
<b>Total General Long-Term Debt</b>	<b><u>\$ 15,435,000</u></b>

All taxable property in the City of Webster is subject to the assessment, levy and collection by the City of an annual ad valorem tax levied, within the limits prescribed by law, sufficient to provide for the payment of principal and interest on debt issued by the government. Article XI, Section 5, of the Texas Constitution is applicable to the City, and limits its maximum ad valorem tax rate to \$2.50 per \$100 of assessed valuation for all City purposes. The City operates under a Home-Rule Charter, which adopts the constitutional provisions. Administratively, the Attorney General of the State of Texas will only permit the allocation of \$1.50 of the \$2.50 maximum rate for all general obligation debt service, as calculated at the time of issuance. The City's total tax rate of \$0.22688 and debt rate of \$0.08304 are well below the maximum rates allowed by law.

Chapter 1331 of the Texas Government Code places additional limits on municipalities with populations greater than 750,000. These entities may incur total bonded debt in an amount not to exceed ten percent of the total appraised value of property listed on the most recent appraisal roll. While this limit does not legally apply to the City of Webster, it does serve as a guideline. The total general long-term debt of the City is less than one percent of its total appraised value.

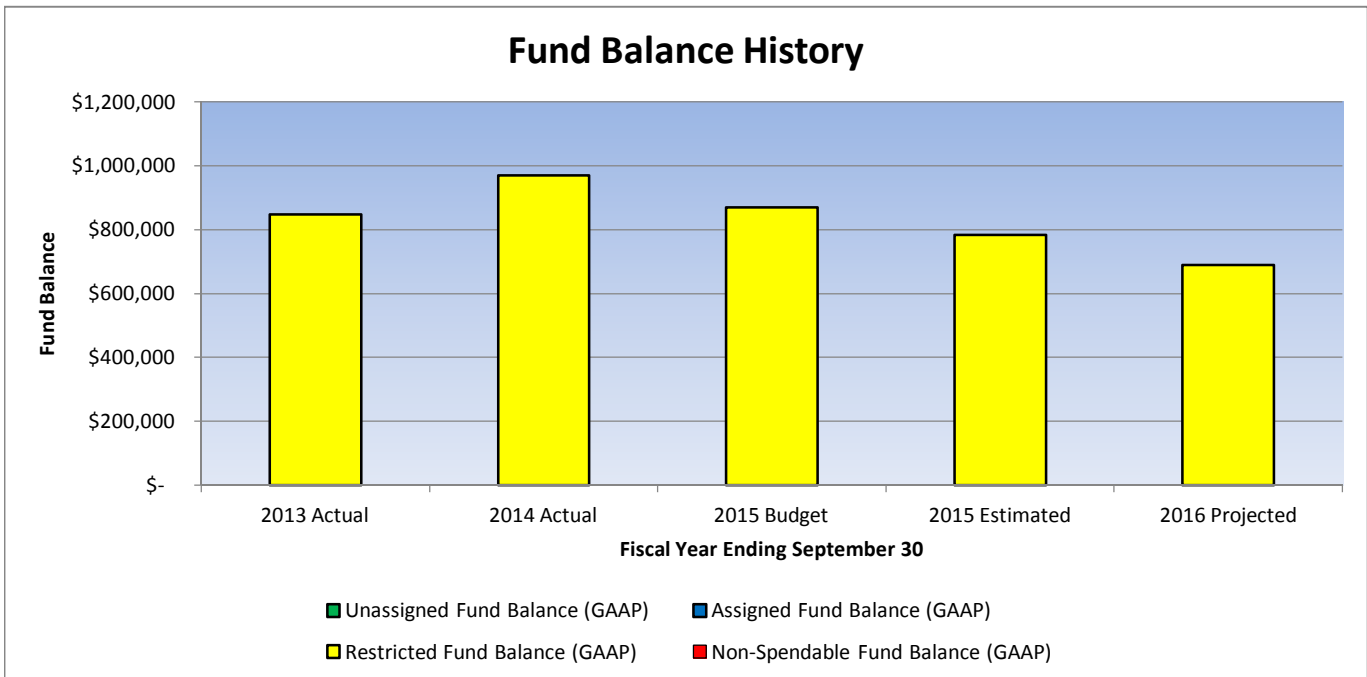
**General Debt Service Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 1,230,863	\$ 847,921	\$ 969,351	\$ 969,351	\$ 782,531
Revenues <sup>1</sup>	11,034,273	2,032,855	1,942,220	1,854,400	1,923,720
Expenditures	(11,417,215)	(1,911,425)	(2,042,220)	(2,041,220)	(2,017,120)
Net Increase / (Decrease) in Fund Balance	(382,942)	121,430	(100,000)	(186,820)	(93,400)
Ending Restricted Fund Balance (Budget)	<b>\$ 847,921</b>	<b>\$ 969,351</b>	<b>\$ 869,351</b>	<b>\$ 782,531</b>	<b>\$ 689,131</b>
<b>Reconciliation to GAAP:</b>					
Ending Restricted Fund Balance (Budget)	\$ 847,921	\$ 969,351	\$ 869,351	\$ 782,531	\$ 689,131
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	847,921	969,351	869,351	782,531	689,131
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 847,921</b>	<b>\$ 969,351</b>	<b>\$ 869,351</b>	<b>\$ 782,531</b>	<b>\$ 689,131</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to restricted fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**007 - General Debt Service Fund**  
**Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Property Taxes</b>					
1010 Current Property Tax	\$ 1,786,414	\$ 1,629,415	\$ 1,484,580	\$ 1,446,390	\$ 1,584,560
1050 Delinquent Property Tax	306	44,976	14,070	(33,610)	130
1200 Penalty and Interest	6,127	10,736	8,650	6,770	8,170
<b>Total Property Taxes</b>	<b>1,792,847</b>	<b>1,685,128</b>	<b>1,507,300</b>	<b>1,419,550</b>	<b>1,592,860</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	1,352	930	990	920	830
<b>Total Miscellaneous Income</b>	<b>1,352</b>	<b>930</b>	<b>990</b>	<b>920</b>	<b>830</b>
<b>Other Financing Sources</b>					
8200 Transfer from WEDC - PD / EOC	330,030	330,030	330,030	330,030	330,030
8210 Transfer from General Fund	-	-	103,900	103,900	-
8212 Transfer from Drainage Constr Fun	4,178	-	-	-	-
8216 Transfer from PI & Ref, 2000B	24,528	-	-	-	-
8222 Transfer from 2012 CO Fund	-	16,767	-	-	-
8996 Bond Issuance	8,555,000	-	-	-	-
8997 Bond Premium	326,338	-	-	-	-
8999 Use of PY Fund Balance	-	-	100,000	-	93,400
<b>Total Other Financing Sources</b>	<b>9,240,074</b>	<b>346,797</b>	<b>533,930</b>	<b>433,930</b>	<b>423,430</b>
<b>General Debt Service Fund</b>	<b>\$ 11,034,273</b>	<b>\$ 2,032,855</b>	<b>\$ 2,042,220</b>	<b>\$ 1,854,400</b>	<b>\$ 2,017,120</b>



**007 - General Debt Service Fund**  
**Expenditures**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Services</b>					
3080 Financial	\$ 1,000	\$ 1,500	\$ 2,500	\$ 1,500	\$ 2,500
<b>Total Services</b>	<b>1,000</b>	<b>1,500</b>	<b>2,500</b>	<b>1,500</b>	<b>2,500</b>
<b>Debt Service</b>					
5012 Principal - 2012 CO	120,000	225,000	235,000	235,000	245,000
5013 Principal - 2013 GO Ref	50,000	595,000	1,005,000	1,005,000	1,005,000
5025 Principal - 2005 CO	595,000	-	-	-	-
5050 Principal - 2005 Ref	395,000	-	-	-	-
5080 Principal - 2010 GO Ref	755,000	640,000	380,000	380,000	380,000
5120 Bond Issuance Costs	143,851	-	-	-	-
5130 Escrow - Bond Refunding	115,000	-	-	-	-
5512 Interest - 2012 CO	238,217	164,350	160,340	160,340	156,740
5513 Interest - 2013 GO Ref	102,473	152,150	136,150	136,150	116,050
5525 Interest - 2005 CO	11,928	-	-	-	-
5550 Interest - 2005 Ref	7,406	-	-	-	-
5580 Interest - 2010 GO Ref	147,375	133,425	123,230	123,230	111,830
<b>Total Debt Service</b>	<b>2,681,250</b>	<b>1,909,925</b>	<b>2,039,720</b>	<b>2,039,720</b>	<b>2,014,620</b>
<b>Other Financing Uses</b>					
8330 Other Financing Use	8,734,966	-	-	-	-
<b>Total Other Financing Uses</b>	<b>8,734,966</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>General Debt Service Fund</b>	<b>\$ 11,417,215</b>	<b>\$ 1,911,425</b>	<b>\$ 2,042,220</b>	<b>\$ 2,041,220</b>	<b>\$ 2,017,120</b>

## General Debt Service Fund

### Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2015				\$ 15,435,000
2015-2016	2,014,613	1,630,000	384,613	13,805,000
2016-2017	2,211,775	1,870,000	341,775	11,935,000
2017-2018	2,199,625	1,905,000	294,625	10,030,000
2018-2019	2,190,188	1,945,000	245,188	8,085,000
2019-2020	2,179,913	1,985,000	194,913	6,100,000
2020-2021	2,181,113	2,035,000	146,113	4,065,000
2021-2022	422,375	305,000	117,375	3,760,000
2022-2023	423,075	315,000	108,075	3,445,000
2023-2024	428,400	330,000	98,400	3,115,000
2024-2025	428,350	340,000	88,350	2,775,000
2025-2026	432,925	355,000	77,925	2,420,000
2026-2027	432,125	365,000	67,125	2,055,000
2027-2028	435,950	380,000	55,950	1,675,000
2028-2029	439,325	395,000	44,325	1,280,000
2029-2030	442,250	410,000	32,250	870,000
2030-2031	444,725	425,000	19,725	445,000
2031-2032	451,675	445,000	6,675	-
<b>Grand Total</b>	<b><u>\$ 17,758,402</u></b>	<b><u>\$ 15,435,000</u></b>	<b><u>\$ 2,323,402</u></b>	<b><u>\$ -</u></b>

## General Debt Service Fund

### General Obligation Refunding Bonds, Series 2013

Bond Amount	\$8,555,000
Date of Issue	1/1/2013
Interest Rate	1.50 - 2.00
Date of Maturity	9/30/2021

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2015				\$ 6,905,000
2015-2016	1,121,050	1,005,000	116,050	5,900,000
2016-2017	1,244,500	1,150,000	94,500	4,750,000
2017-2018	1,241,300	1,170,000	71,300	3,580,000
2018-2019	1,227,800	1,180,000	47,800	2,400,000
2019-2020	1,222,038	1,195,000	27,038	1,205,000
2020-2021	<u>1,214,038</u>	<u>1,205,000</u>	<u>9,038</u>	<u>-</u>
<b>Total</b>	<b><u><u>\$ 7,270,725</u></u></b>	<b><u><u>\$ 6,905,000</u></u></b>	<b><u><u>\$ 365,725</u></u></b>	<b><u><u>\$ -</u></u></b>

## General Debt Service Fund

### Certificates of Obligation, Series 2012

Bond Amount	\$6,250,000
Date of Issue	4/1/2012
Interest Rate	1.50 - 3.00
Date of Maturity	9/30/2032

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2015				\$ 5,670,000
2015-2016	401,738	245,000	156,738	5,425,000
2016-2017	407,350	255,000	152,350	5,170,000
2017-2018	407,200	260,000	147,200	4,910,000
2018-2019	411,900	270,000	141,900	4,640,000
2019-2020	415,000	280,000	135,000	4,360,000
2020-2021	421,375	295,000	126,375	4,065,000
2021-2022	422,375	305,000	117,375	3,760,000
2022-2023	423,075	315,000	108,075	3,445,000
2023-2024	428,400	330,000	98,400	3,115,000
2024-2025	428,350	340,000	88,350	2,775,000
2025-2026	432,925	355,000	77,925	2,420,000
2026-2027	432,125	365,000	67,125	2,055,000
2027-2028	435,950	380,000	55,950	1,675,000
2028-2029	439,325	395,000	44,325	1,280,000
2029-2030	442,250	410,000	32,250	870,000
2030-2031	444,725	425,000	19,725	445,000
2031-2032	451,675	445,000	6,675	-
<b>Total</b>	<b><u>\$ 7,245,738</u></b>	<b><u>\$ 5,670,000</u></b>	<b><u>\$ 1,575,738</u></b>	<b><u>\$ -</u></b>

## General Debt Service Fund

### Refunding Bonds, Series 2010

Bond Amount	\$6,075,000
Date of Issue	3/10/2010
Interest Rate	2.00 - 4.50
Date of Maturity	9/30/2021

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2015				\$ 2,860,000
2015-2016	491,825	380,000	111,825	2,480,000
2016-2017	559,925	465,000	94,925	2,015,000
2017-2018	551,125	475,000	76,125	1,540,000
2018-2019	550,488	495,000	55,488	1,045,000
2019-2020	542,875	510,000	32,875	535,000
2020-2021	545,700	535,000	10,700	-
<b>Total</b>	<b>\$ 3,241,938</b>	<b>\$ 2,860,000</b>	<b>\$ 381,938</b>	<b>\$ -</b>



### Hotel Occupancy Tax Fund Overview / Statement of Fund Balance

This fund accounts for:

1. Revenues received from the Hotel Occupancy Tax as levied by ordinance 03-05, at the rate of 5% of the room charge.\*
2. Expenditures as authorized by the Statute (Chapter 156, Tax Code) and approved by City Council to be considered as spent in a manner which directly enhances and promotes tourism and the convention and hotel industry.\*\*
  - a. Funding the establishment or improvement of a convention center
  - b. Paying the administrative costs for facilitating convention registration
  - c. Paying for tourism-related advertising and promotion of the City
  - d. Funding programs which enhance the arts
  - e. Funding historical restorations or preservation programs

\* The City of Webster currently has seventeen hotels.

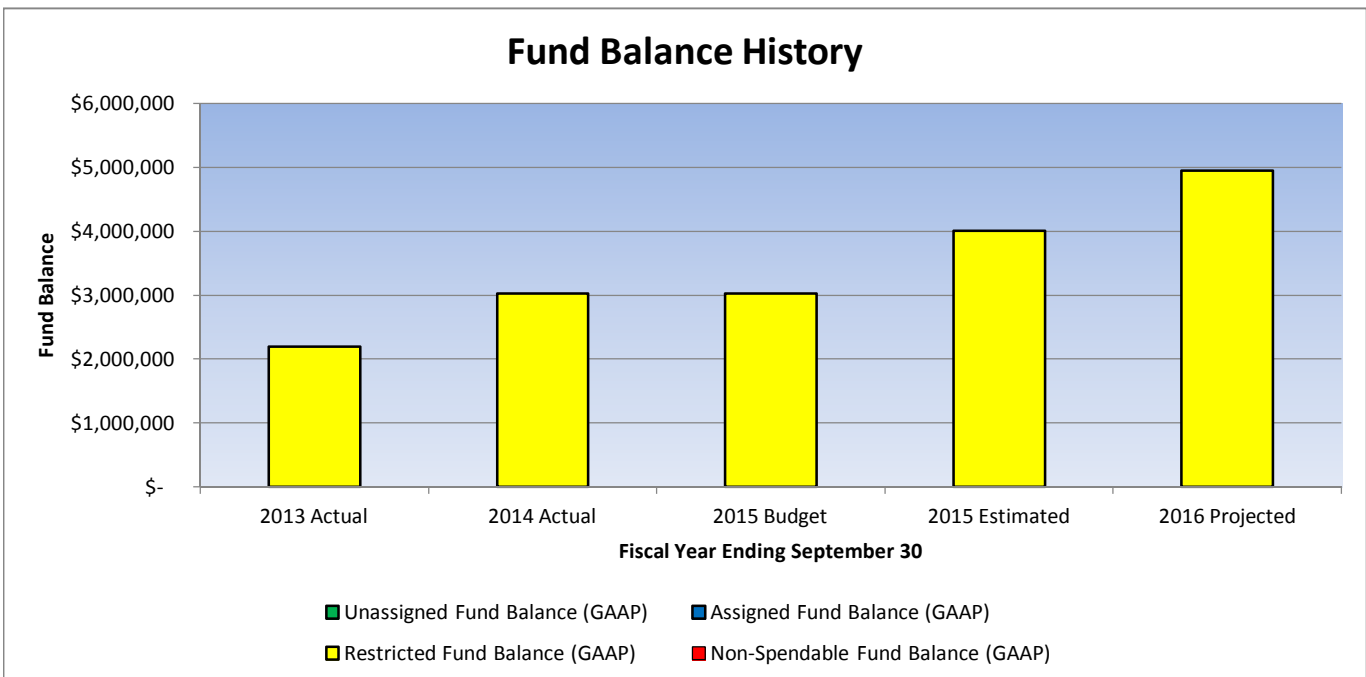
\*\* The expenditure must be likely to attract visitors from outside of the city into the city or its vicinity for an overnight stay.

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 1,572,975	\$ 2,191,847	\$ 3,028,202	\$ 3,028,202	\$ 4,011,462
Revenues <sup>1</sup>	988,797	1,204,054	1,197,950	1,315,930	1,383,550
Expenditures	(369,925)	(367,699)	(1,197,950)	(332,670)	(444,770)
Net Increase / (Decrease) in Fund Balance	618,872	836,355	-	983,260	938,780
Ending Restricted Fund Balance (Budget)	<b>\$ 2,191,847</b>	<b>\$ 3,028,202</b>	<b>\$ 3,028,202</b>	<b>\$ 4,011,462</b>	<b>\$ 4,950,242</b>
<b>Reconciliation to GAAP:</b>					
Ending Restricted Fund Balance (Budget)	\$ 2,191,847	\$ 3,028,202	\$ 3,028,202	\$ 4,011,462	\$ 4,950,242
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	2,191,847	3,028,202	3,028,202	4,011,462	4,950,242
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 2,191,847</b>	<b>\$ 3,028,202</b>	<b>\$ 3,028,202</b>	<b>\$ 4,011,462</b>	<b>\$ 4,950,242</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to restricted fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**011 - Hotel Occupancy Tax Fund  
Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Franchise &amp; Local Taxes</b>					
2200 Hotel Occupancy Tax	\$ 986,749	\$ 1,200,679	\$ 1,195,370	\$ 1,311,020	\$ 1,380,080
<b>Total Franchise &amp; Local Taxes</b>	<b>986,749</b>	<b>1,200,679</b>	<b>1,195,370</b>	<b>1,311,020</b>	<b>1,380,080</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	2,048	2,432	2,350	3,550	2,700
6100 Other Income	-	944	230	1,360	770
<b>Total Miscellaneous Income</b>	<b>2,048</b>	<b>3,375</b>	<b>2,580</b>	<b>4,910</b>	<b>3,470</b>
<b>Hotel Occupancy Tax Fund</b>	<b>\$ 988,797</b>	<b>\$ 1,204,054</b>	<b>\$ 1,197,950</b>	<b>\$ 1,315,930</b>	<b>\$ 1,383,550</b>



**011 - Hotel Occupancy Tax Fund  
Expenditures**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Supplies</b>					
1400 Office & Postage	\$ 5,357	\$ 6,697	\$ 7,500	\$ 7,550	\$ 7,500
<b>Total Supplies</b>	<b>5,357</b>	<b>6,697</b>	<b>7,500</b>	<b>7,550</b>	<b>7,500</b>
<b>Services</b>					
3105 Advertising	111,907	89,503	160,550	50,300	156,050
3110 Communication	112	177	250	120	250
3190 Dues, Subscriptions, Books	310	310	390	440	470
3490 Printing	3,128	3,112	6,500	4,000	6,000
3530 Professional Development	211	-	1,000	800	500
3730 Tourism Services	212,000	231,000	236,000	226,000	231,000
3796 HOT Initiatives	-	-	747,610	5,310	-
<b>Total Services</b>	<b>327,668</b>	<b>324,102</b>	<b>1,152,300</b>	<b>286,970</b>	<b>394,270</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	36,900	36,900	38,150	38,150	43,000
<b>Total Other Financing Uses</b>	<b>36,900</b>	<b>36,900</b>	<b>38,150</b>	<b>38,150</b>	<b>43,000</b>
<b>Economic Development</b>	<b>\$ 369,925</b>	<b>\$ 367,699</b>	<b>\$ 1,197,950</b>	<b>\$ 332,670</b>	<b>\$ 444,770</b>

### Municipal Court Special Revenue Fund Overview / Statement of Fund Balance

There are several municipal court fees that are considered special revenue funds. They are:

- Child Safety Fees
- Court Security Fees
- Judicial Efficiency Fees
- Court Technology Fees

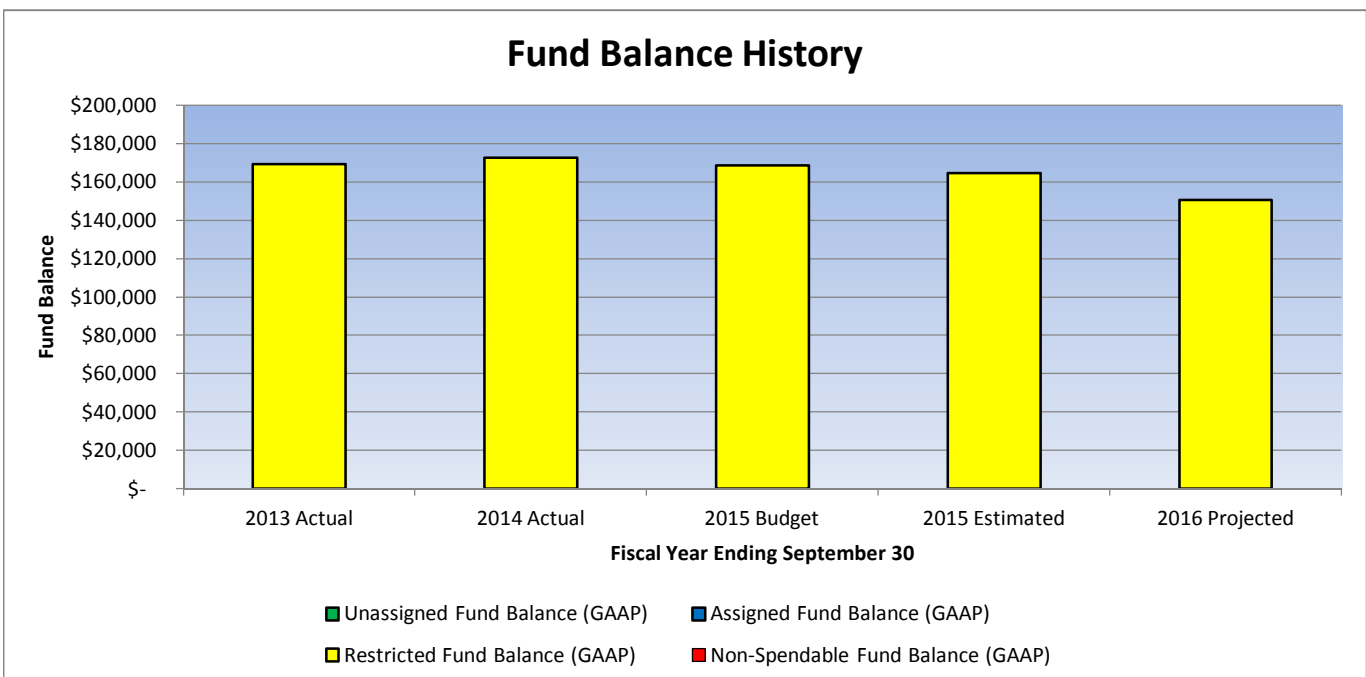
These funds are used to promote judicial efficiency, support school crossing guards and child safety programs, as well as, to provide security for the courtroom and court officers. It is also a revenue source used to enhance and upgrade court technology.

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 215,758	\$ 169,390	\$ 172,714	\$ 172,714	\$ 164,734
Revenues <sup>1</sup>	76,929	75,565	75,160	53,430	54,610
Expenditures	(123,296)	(72,242)	(79,160)	(61,410)	(68,880)
Net Increase / (Decrease) in Fund Balance	(46,367)	3,323	(4,000)	(7,980)	(14,270)
Ending Restricted Fund Balance (Budget)	<b>\$ 169,391</b>	<b>\$ 172,713</b>	<b>\$ 168,714</b>	<b>\$ 164,734</b>	<b>\$ 150,464</b>
<b>Reconciliation to GAAP:</b>					
Ending Restricted Fund Balance (Budget)	\$ 169,391	\$ 172,713	\$ 168,714	\$ 164,734	\$ 150,464
Adjustment <sup>2</sup>	(1)	1	-	-	-
Restricted Fund Balance (GAAP)	169,390	172,714	168,714	164,734	150,464
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 169,390</b>	<b>\$ 172,714</b>	<b>\$ 168,714</b>	<b>\$ 164,734</b>	<b>\$ 150,464</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to restricted fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**019 - Municipal Court Special Revenue Fund  
Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Court Fines &amp; Fees</b>					
4150 Child Safety Fee	\$ 20,064	\$ 22,510	\$ 20,190	\$ 17,320	\$ 17,400
4200 Court Security Fee	22,561	21,186	21,830	14,310	14,740
4250 Judicial Efficiency Fee	4,081	3,611	3,980	2,710	2,790
4300 Court Technology Fee	30,037	28,191	29,070	19,020	19,590
<b>Total Court Fines &amp; Fees</b>	<b>76,742</b>	<b>75,499</b>	<b>75,070</b>	<b>53,360</b>	<b>54,520</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	186	67	90	70	90
<b>Total Miscellaneous Income</b>	<b>186</b>	<b>67</b>	<b>90</b>	<b>70</b>	<b>90</b>
<b>Other Financing Sources</b>					
8999 Use of PY Fund Balance	-	-	4,000	-	14,270
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>14,270</b>
<b>Municipal Court Sp Rev Fund</b>	<b>\$ 76,928</b>	<b>\$ 75,566</b>	<b>\$ 79,160</b>	<b>\$ 53,430</b>	<b>\$ 68,880</b>

**019 - Municipal Court Special Revenue Fund  
Expenditures**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 10,274	\$ 10,219	\$ 11,600	\$ 10,800	\$ 11,600
0200 Taxes	866	934	1,090	890	1,090
0310 W/C Insurance	115	148	180	170	180
<b>Total Personnel</b>	<b>11,255</b>	<b>11,301</b>	<b>12,870</b>	<b>11,860</b>	<b>12,870</b>
<b>Supplies</b>					
1350 Miscellaneous Supplies	804	-	2,600	920	2,600
1600 Safety & Health	-	-	-	-	4,000
1700 Small Tools & Equipment	1,364	-	-	-	-
<b>Total Supplies</b>	<b>2,168</b>	<b>-</b>	<b>2,600</b>	<b>920</b>	<b>6,600</b>
<b>Maintenance</b>					
2900 Service Contracts	11,664	10,797	13,320	11,250	13,540
<b>Total Maintenance</b>	<b>11,664</b>	<b>10,797</b>	<b>13,320</b>	<b>11,250</b>	<b>13,540</b>
<b>Services</b>					
3110 Communication	19,002	23,141	23,000	16,030	13,000
3190 Dues, Subscriptions, Books	36	60	240	60	240
3530 Professional Development	4,770	1,171	2,000	1,030	2,000
3590 Public Relations	-	3,761	5,000	4,690	5,000
3770 Utilities	528	512	530	470	530
3790 Warrant Collection	1,500	1,500	1,600	1,600	1,600
3880 Information Technology	23,640	-	-	-	-
<b>Total Services</b>	<b>49,475</b>	<b>30,144</b>	<b>32,370</b>	<b>23,880</b>	<b>22,370</b>
<b>Capital Outlay</b>					
7100 Computer System	14,674	-	-	-	-
<b>Total Capital Outlay</b>	<b>14,674</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	34,060	20,000	18,000	13,500	13,500
<b>Total Other Financing Uses</b>	<b>34,060</b>	<b>20,000</b>	<b>18,000</b>	<b>13,500</b>	<b>13,500</b>
<b>Municipal Court</b>	<b>\$ 123,296</b>	<b>\$ 72,242</b>	<b>\$ 79,160</b>	<b>\$ 61,410</b>	<b>\$ 68,880</b>

**Public Safety Special Revenue Fund  
Overview / Statement of Fund Balance**

This fund accounts for the receipt of seized funds resulting from narcotics interdiction efforts. Funds can only be spent in those areas considered to be for a law enforcement purpose. This fund is also used to provide an accounting for donations to the Webster Police and Fire Departments. Use of this money is governed by terms of the donation.

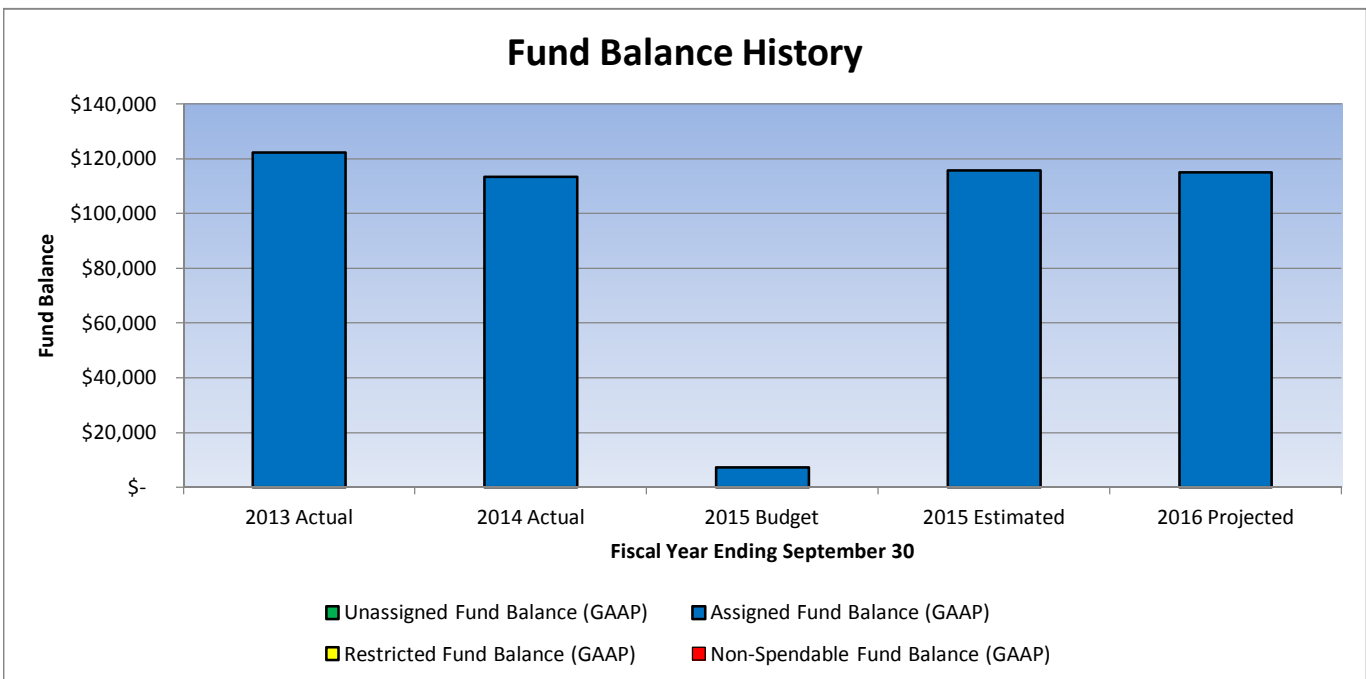
Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b>Budget Basis:</b>					
Beginning Assigned Fund Balance (GAAP)	\$ 91,484	\$ 122,339	\$ 113,288	\$ 113,288	\$ 115,668
Revenues <sup>1</sup>	58,517	81,968	25,500	39,820	30,440
Expenditures	(21,076)	(86,120)	(131,600)	(37,440)	(31,000)
Net Increase / (Decrease) in Fund Balance	37,441	(4,152)	(106,100)	2,380	(560)
Ending Assigned Fund Balance (Budget)	<b>\$ 128,925</b>	<b>\$ 118,187</b>	<b>\$ 7,188</b>	<b>\$ 115,668</b>	<b>\$ 115,108</b>

<b>Reconciliation to GAAP:</b>					
Ending Assigned Fund Balance (Budget)	\$ 128,925	\$ 118,187	\$ 7,188	\$ 115,668	\$ 115,108
Adjustment <sup>2</sup>	(6,586)	(4,899)	-	-	-
Assigned Fund Balance (GAAP)	122,339	113,288	7,188	115,668	115,108
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	7,600	12,500	-	-	-
Total Fund Balance (GAAP)	<b>\$ 129,939</b>	<b>\$ 125,788</b>	<b>\$ 7,188</b>	<b>\$ 115,668</b>	<b>\$ 115,108</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to restricted fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**010 - Public Safety Special Revenue Fund**  
**Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 153	\$ 193	\$ 190	\$ 130	\$ 130
6200 Police - LEOSE Funds	-	3,803	3,800	3,630	3,800
6250 Police - State Ch59 (Narcotics)	55,214	68,005	20,000	35,150	25,000
6260 Police - Miscellaneous	3,150	8,260	300	-	300
6300 Fire - Donations	-	800	300	-	300
6320 Fire - LEOSE Funds	-	908	910	910	910
<b>Total Miscellaneous Income</b>	<b>58,517</b>	<b>81,968</b>	<b>25,500</b>	<b>39,820</b>	<b>30,440</b>
<b>Other Financing Sources</b>					
8999 Use of PY Fund Balance	-	-	106,100	-	560
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>106,100</b>	<b>-</b>	<b>560</b>
<b>Public Safety Sp Rev Fund</b>	<b>\$ 58,517</b>	<b>\$ 81,968</b>	<b>\$ 131,600</b>	<b>\$ 39,820</b>	<b>\$ 31,000</b>

**010 - Public Safety Special Revenue Fund / Police CID (82601-02)**  
**Expenditures**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Supplies</b>					
1350 Miscellaneous Supplies	\$ 11,669	\$ 1,665	\$ 3,000	\$ -	\$ 2,000
<b>Total Supplies</b>	<b>11,669</b>	<b>1,665</b>	<b>3,000</b>	<b>-</b>	<b>2,000</b>
<b>Services</b>					
3910 Police Federal Expense	3,625	-	15,000	-	5,000
3915 Police LEOSE Expense	-	2,084	7,600	2,000	4,000
3920 Police State Ch59 Expense	5,244	81,802	100,000	34,490	14,000
<b>Total Services</b>	<b>8,869</b>	<b>83,885</b>	<b>122,600</b>	<b>36,490</b>	<b>23,000</b>
<b>Police CID</b>	<b>\$ 20,538</b>	<b>\$ 85,550</b>	<b>\$ 125,600</b>	<b>\$ 36,490</b>	<b>\$ 25,000</b>

**010 - Public Safety Special Revenue Fund / Fire Operations (82602-02)**  
**Expenditures**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Supplies</b>					
1350 Miscellaneous Supplies	\$ -	\$ -	\$ 4,100	\$ 950	\$ 4,100
<b>Total Supplies</b>	<b>-</b>	<b>-</b>	<b>4,100</b>	<b>950</b>	<b>4,100</b>
<b>Services</b>					
3530 Professional Development	-	-	1,000	-	1,000
3915 LEOSE Expense	538	570	900	-	900
<b>Total Services</b>	<b>538</b>	<b>570</b>	<b>1,900</b>	<b>-</b>	<b>1,900</b>
<b>Fire Operations</b>	<b>\$ 538</b>	<b>\$ 570</b>	<b>\$ 6,000</b>	<b>\$ 950</b>	<b>\$ 6,000</b>



### Tax Increment Reinvestment Zone (TIRZ) Fund Overview / Statement of Fund Balance

A local government can create a tax increment reinvestment zone (TIRZ) to finance needed improvements and infrastructure within that area. When a TIRZ is created, a base value of real property within the zone is determined. In October 2003, City Council approved an ordinance creating TIRZ #1 consisting of approximately 123 acres. In November 2004, City Council approved a second ordinance which expanded the TIRZ by an additional 437 acres to a total of 560 acres.

Ad valorem taxes collected on the base value within the TIRZ will continue to be used to pay for operations and debt service for the City. As improvements are made and businesses begin to locate within the zone, appraised real property values increase over time. The increase over the base value is known as the incremental or captured value; the tax levied on the captured value is called the tax increment. The tax increment is deposited into the TIRZ Fund.

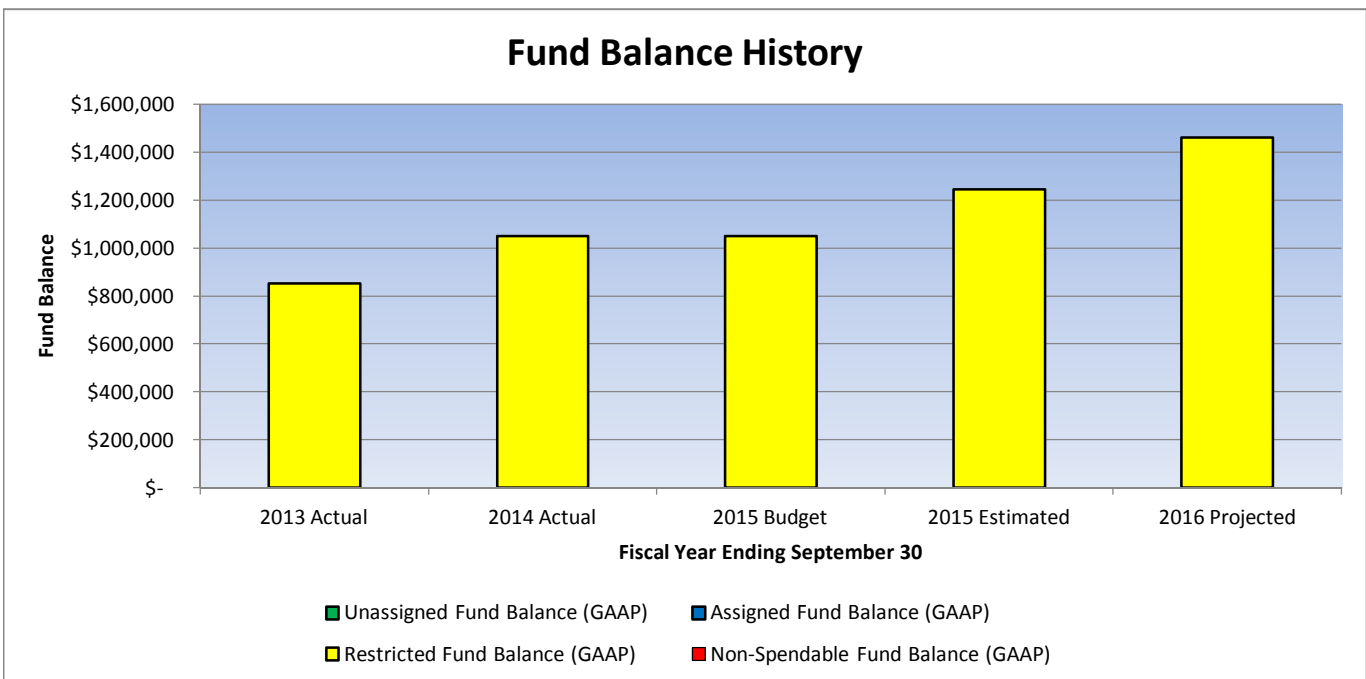
Tax increment funds must be spent on projects that were part of the project plan included in the ordinance that created the zone.

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b><u>Budget Basis:</u></b>					
Beginning Restricted Fund Balance (GAAP)	\$ 698,787	\$ 853,313	\$ 1,048,642	\$ 1,048,642	\$ 1,244,762
Revenues <sup>1</sup>	154,526	195,329	207,360	196,120	217,500
Expenditures	-	-	(207,360)	-	-
Net Increase / (Decrease) in Fund Balance	154,526	195,329	-	196,120	217,500
Ending Restricted Fund Balance (Budget)	<b>\$ 853,313</b>	<b>\$ 1,048,642</b>	<b>\$ 1,048,642</b>	<b>\$ 1,244,762</b>	<b>\$ 1,462,262</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Restricted Fund Balance (Budget)	\$ 853,313	\$ 1,048,642	\$ 1,048,642	\$ 1,244,762	\$ 1,462,262
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	853,313	1,048,642	1,048,642	1,244,762	1,462,262
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 853,313</b>	<b>\$ 1,048,642</b>	<b>\$ 1,048,642</b>	<b>\$ 1,244,762</b>	<b>\$ 1,462,262</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to restricted fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**041 - TIRZ Fund  
Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 974	\$ 1,115	\$ 1,080	\$ 1,070	\$ 1,000
<b>Total Miscellaneous Income</b>	<b>974</b>	<b>1,115</b>	<b>1,080</b>	<b>1,070</b>	<b>1,000</b>
<b>Intergovernmental</b>					
5040 Harris County Participation	77,370	76,284	76,280	76,280	81,500
<b>Total Intergovernmental</b>	<b>77,370</b>	<b>76,284</b>	<b>76,280</b>	<b>76,280</b>	<b>81,500</b>
<b>Other Financing Sources</b>					
8201 Transfer from General Fund	76,182	117,930	130,000	118,770	135,000
<b>Total Other Financing Sources</b>	<b>76,182</b>	<b>117,930</b>	<b>130,000</b>	<b>118,770</b>	<b>135,000</b>
<b>TIRZ Fund</b>	<b>\$ 154,526</b>	<b>\$ 195,329</b>	<b>\$ 207,360</b>	<b>\$ 196,120</b>	<b>\$ 217,500</b>

**041 - TIRZ Fund  
Expenditures**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Services</b>					
3797 TIRZ Fund Initiatives	\$ -	\$ -	\$ 207,360	\$ -	\$ -
<b>Total Services</b>	-	-	<b>207,360</b>	-	-
<b>TIRZ Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 207,360</b>	<b>\$ -</b>	<b>\$ -</b>

**Grant Fund  
Overview / Statement of Fund Balance**

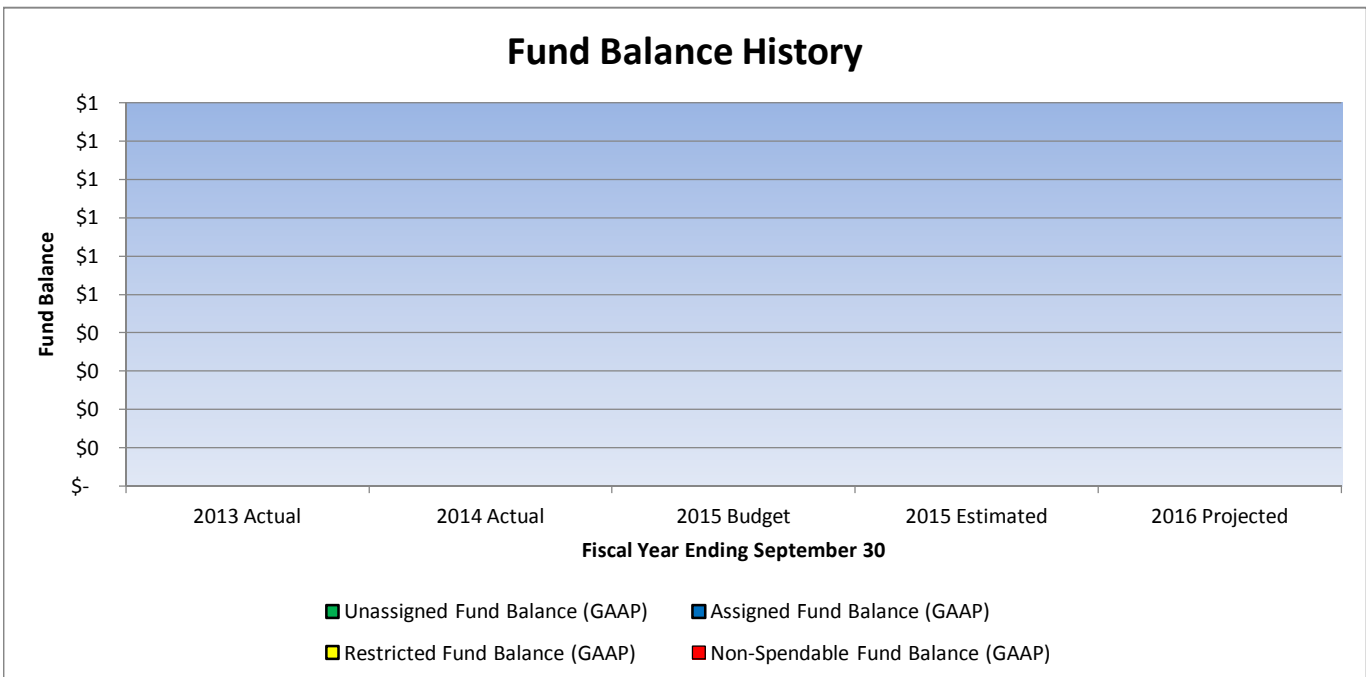
The purpose of this fund is to account for the receipt of grant funds from the State or Federal Government. The use of these funds is governed by the terms of the grant.

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b><u>Budget Basis:</u></b>					
Beginning Restricted Fund Balance (GAAP)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues <sup>1</sup>	208,226	474,040	484,890	253,990	404,890
Expenditures	(208,226)	(474,040)	(484,890)	(253,990)	(404,890)
Net Increase / (Decrease) in Fund Balance	-	-	-	-	-
Ending Restricted Fund Balance (Budget)	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Restricted Fund Balance (Budget)	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to restricted fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**042 - Grant Fund  
Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Intergovernmental</b>					
7025 Federal - Vest Grant	\$ -	\$ -	\$ -	\$ 5,650	\$ -
7101 Federal - JAG Grant	-	-	-	-	120,000
7102 Federal - UASI Grant	131,272	390,324	242,000	207,280	42,000
7112 State - ICAC Grant	-	46,979	104,000	31,150	104,000
7120 FEMA - Fire Safety Grant	-	-	20,000	-	20,000
7130 FEMA - AFG Grant	-	-	105,000	-	105,000
7135 TCFP - RVFD Grant	16,750	-	-	-	-
7140 Federal - EMP Grant	29,172	-	-	-	-
<b>Total Intergovernmental</b>	<b>177,193</b>	<b>437,303</b>	<b>471,000</b>	<b>244,080</b>	<b>391,000</b>
<b>Other Financing Sources</b>					
8201 Transfer from General Fund	31,033	36,738	13,890	9,910	13,890
<b>Total Other Financing Sources</b>	<b>31,033</b>	<b>36,738</b>	<b>13,890</b>	<b>9,910</b>	<b>13,890</b>
<b>Grant Fund</b>	<b>\$ 208,226</b>	<b>\$ 474,040</b>	<b>\$ 484,890</b>	<b>\$ 253,990</b>	<b>\$ 404,890</b>

**042 - Grant Fund  
Expenditures**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Services</b>					
3901 Police - Justice Assistance Grant	\$ -	\$ -	\$ -	\$ -	\$ 120,000
3902 Police - UASI Grant	131,272	406,469	242,000	207,280	42,000
3906 Police - VEST Grant	-	-	-	5,650	-
3912 Police - ICAC Task Force	-	61,071	104,000	41,060	104,000
3920 Fire - Prevention / Safety Grant	-	-	22,220	-	22,220
3926 Fire - Miscellaneous Grants	-	6,500	-	-	-
3930 Fire - AFG Grant	-	-	116,670	-	116,670
3935 Fire - RVFD Grant	18,611	-	-	-	-
3940 City Manager - EMP Grant	58,344	-	-	-	-
<b>Total Services</b>	<b>208,226</b>	<b>474,040</b>	<b>484,890</b>	<b>253,990</b>	<b>404,890</b>
<b>Grant Fund</b>	<b>\$ 208,226</b>	<b>\$ 474,040</b>	<b>\$ 484,890</b>	<b>\$ 253,990</b>	<b>\$ 404,890</b>

**PEG Channel Fund**  
**Overview / Statement of Fund Balance**

This fund was created in FY 2011-12 to accumulate funds for a public, educational, and government access channel. Funding for this channel is derived from a contribution from local cablevision franchisees in accordance with Chapter 66 of the Texas Utilities Code. These funds can be spent only on capital items used to provide or enhance PEG channel capacity, programming, and transmission.

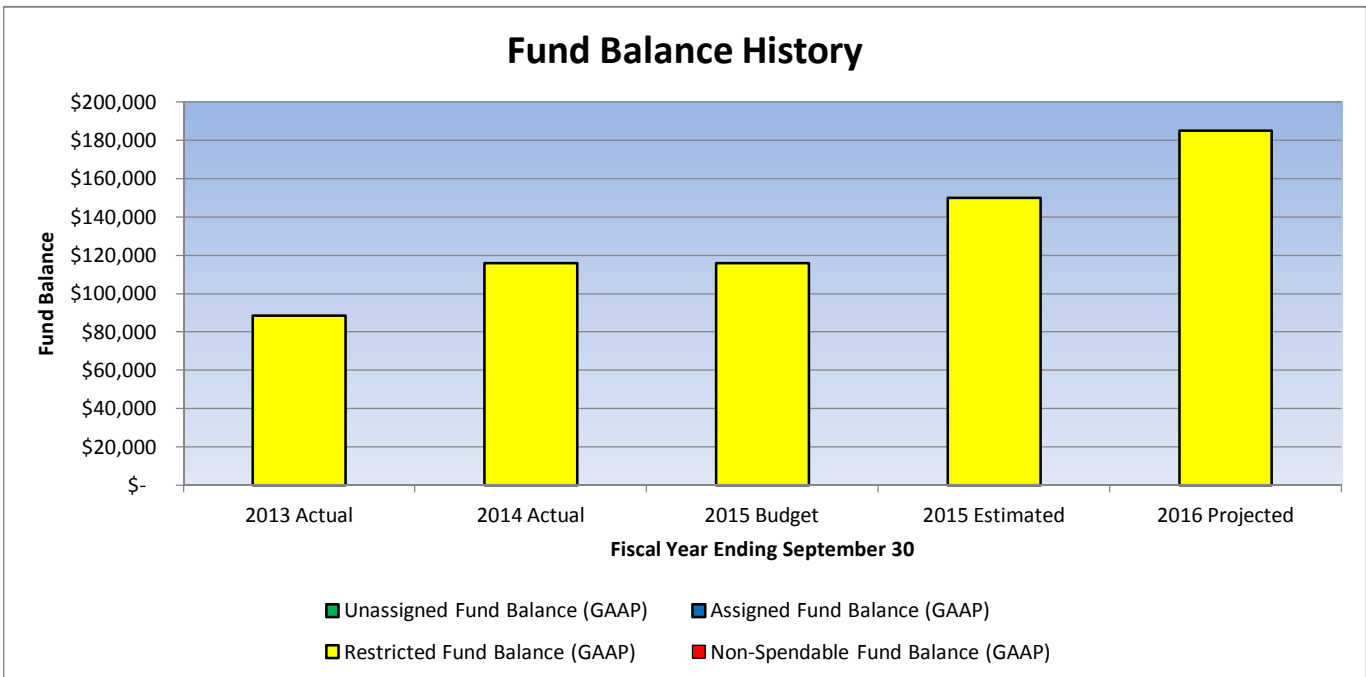
Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 61,278	\$ 88,654	\$ 115,992	\$ 115,992	\$ 150,022
Revenues <sup>1</sup>	27,376	27,338	30,260	34,030	35,050
Expenditures	-	-	(30,260)	-	-
Net Increase / (Decrease) in Fund Balance	27,376	27,338	-	34,030	35,050
Ending Restricted Fund Balance (Budget)	<b>\$ 88,654</b>	<b>\$ 115,992</b>	<b>\$ 115,992</b>	<b>\$ 150,022</b>	<b>\$ 185,072</b>

<b>Reconciliation to GAAP:</b>					
Ending Restricted Fund Balance (Budget)	\$ 88,654	\$ 115,992	\$ 115,992	\$ 150,022	\$ 185,072
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	88,654	115,992	115,992	150,022	185,072
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 88,654</b>	<b>\$ 115,992</b>	<b>\$ 115,992</b>	<b>\$ 150,022</b>	<b>\$ 185,072</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to restricted fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**043 - PEG Channel Fund  
Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Franchise &amp; Local Taxes</b>					
2120 Franchise Tax - Cable	\$ 27,376	\$ 27,338	\$ 30,260	\$ 34,030	\$ 35,050
<b>Total Franchise &amp; Local Taxes</b>	<b>27,376</b>	<b>27,338</b>	<b>30,260</b>	<b>34,030</b>	<b>35,050</b>
<b>PEG Channel Fund</b>	<b>\$ 27,376</b>	<b>\$ 27,338</b>	<b>\$ 30,260</b>	<b>\$ 34,030</b>	<b>\$ 35,050</b>



**043 - PEG Channel Fund  
Expenditures**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Services</b>					
3797 PEG Channel Initiatives	\$ -	\$ -	\$ 30,260	\$ -	\$ -
<b>Total Services</b>	-	-	<b>30,260</b>	-	-
<b>PEG Channel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,260</b>	<b>\$ -</b>	<b>\$ -</b>

### Emergency Management Fund Overview / Statement of Fund Balance

The Emergency Management Fund accounts for the receipt of grant funds received from the State or Federal Government. These funds can be spent for the purpose of preparation for or reaction to emergency conditions including hurricanes, flooding, civil disturbances, fires, chemical accidents, or other hazardous conditions that threaten the safety of Webster's citizens. These funds may also be used for post-disaster clean-up, if necessary.

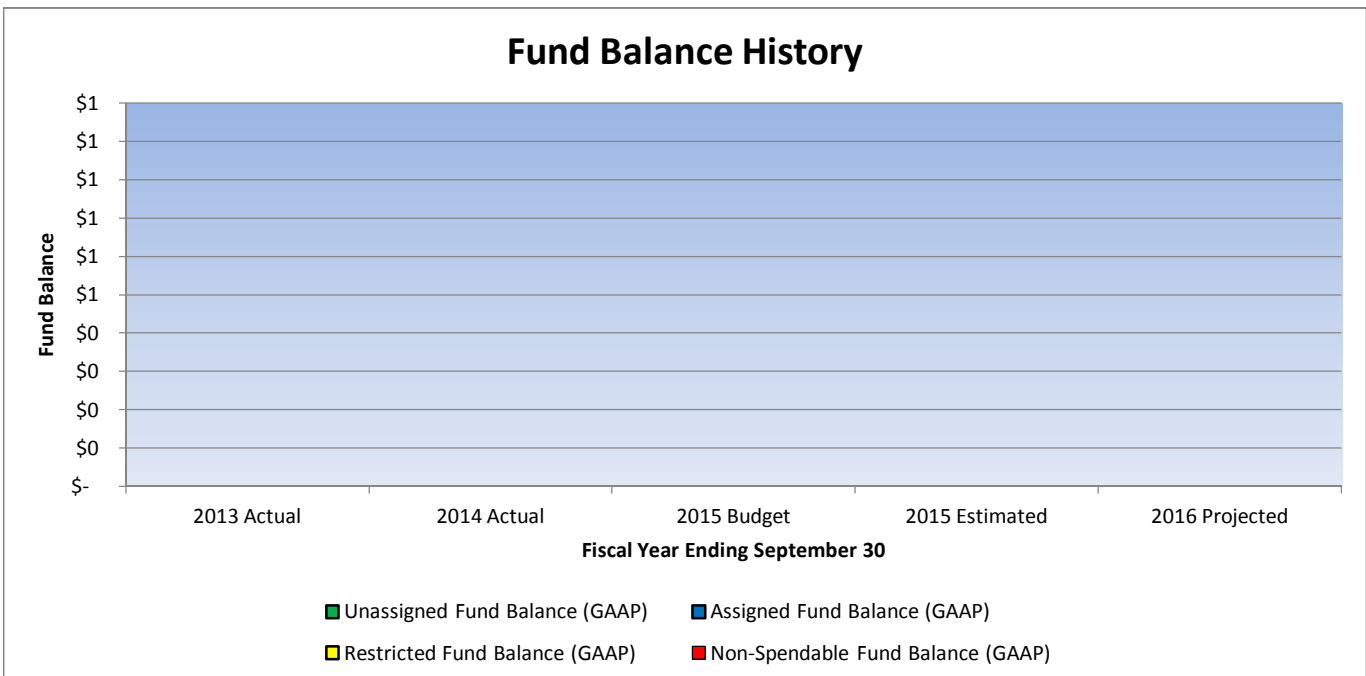
This fund was dissolved in FY 2012-13. All remaining assets were transferred to the General Fund.

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 96,188	\$ -	\$ -	\$ -	\$ -
Revenues <sup>1</sup>	62,916	-	-	-	-
Expenditures	(159,105)	-	-	-	-
Net Increase / (Decrease) in Fund Balance	(96,188)	-	-	-	-
Ending Restricted Fund Balance (Budget)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation to GAAP:</b>					
Ending Restricted Fund Balance (Budget)	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to restricted fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**075 - Emergency Management Fund  
Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Miscellaneous Income</b>					
6100 Other Income	\$ 62,916	\$ -	\$ -	\$ -	\$ -
<b>Total Miscellaneous Income</b>	<b>62,916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Emergency Management Fund</b>	<b>\$ 62,916</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**075 - Emergency Management Fund  
Expenditures**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	\$ 159,105	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Uses</b>	<b>159,105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Emergency Management Fund</b>	<b>\$ 159,105</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## **Utility Fund Overview**

The Utility Fund is established to account for the City's water distribution, wastewater collection and treatment operations, and storm water pollution prevention program. Being an enterprise fund, it is designed to be financed and operated in a manner similar to private businesses. The cost for providing these services to the public is to be recovered primarily through user charges.

Capital improvements, such as water and sewer line upgrades, improvements to the wastewater treatment plant, and added water storage capacity are funded through Capital Project Funds (not included in the annual operating budget). However, maintenance of utility infrastructure is provided by the Utility Fund.

## Utility Rate History

### Utility Rates

The utility rate structure was updated in June 2013. Customers are charged a minimum utility bill based on meter size derived from the AWWA's meter size equivalency factors. Furthermore, the billing rates for water / wastewater consumption are based on customer class. Utility rates consist of a base rate and a volumetric rate. The base rate is the minimum bill that a customer would receive.

### Base Rates

	Oct 12 - Sept 13		Oct 13 - Sept 14		Oct 14 - Sept 15		Oct 15 - Sept 16	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
5/8" meter	\$ 5.31	\$ 6.99	\$ 5.31	\$ 6.99	\$ 5.31	\$ 6.99	\$ 5.31	\$ 6.99
3/4" meter	5.84	6.99	5.84	6.99	5.84	6.99	5.84	6.99
1" meter	7.43	6.99	7.43	6.99	7.43	6.99	7.43	6.99
1 1/2" meter	9.56	6.99	9.56	6.99	9.56	6.99	9.56	6.99
2" meter	15.40	6.99	15.40	6.99	15.40	6.99	15.40	6.99
3" meter	58.40	6.99	58.40	6.99	58.40	6.99	58.40	6.99
4" meter	74.33	6.99	74.33	6.99	74.33	6.99	74.33	6.99
6" meter	111.49	6.99	111.49	6.99	111.49	6.99	111.49	6.99
8" meter	153.96	6.99	153.96	6.99	153.96	6.99	153.96	6.99
10" meter	196.44	6.99	196.44	6.99	196.44	6.99	196.44	6.99

### Volumetric Rates

	Oct 12 - Sept 13		Oct 13 - Sept 14		Oct 14 - Sept 15		Oct 15 - Sept 16	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
Residential	\$ 2.70	\$ 4.14	\$ 2.70	\$ 4.51	\$ 2.70	\$ 4.56	\$ 3.24	\$ 4.65
Commercial	2.92	4.14	2.92	4.51	2.92	4.56	3.51	4.65
Apartments	3.25	4.14	3.25	4.51	3.25	4.56	3.90	4.65

### Residential

Residential customers include single family residences and duplexes served by individual water meters. Apartments and townhomes are excluded. The residential billing rate is \$3.24 (water) / \$4.65 (wastewater) for each 1,000 gallons used over the 2,000 gallon base amount. Wastewater charges are billed in a similar manner as water. However, wastewater consumption is capped based on a winter average (average usage from Nov - Feb of the prior year). An average residential customer with a 5/8" meter would pay \$35.97 per month for 5,000 gallons of water and wastewater use.

### Commercial / Apartments

The commercial billing rate is \$3.51 (water) / \$4.65 (wastewater) for each 1,000 gallons used. An average commercial customer with a 2" meter would pay \$691.51 for 82,000 gallons of water and wastewater use.

The apartment billing rate is \$3.90 (water) / \$4.65 (wastewater) for each 1,000 gallons used. An average apartment customer with a 2" meter would pay \$723.49 for 82,000 gallons of water and wastewater use.

### Drainage Rates

A drainage fee was implemented in October 2009. Customers are charged a fee based upon the amount of impervious surface over within each rate class. Rates remain unchanged for Fiscal Year 2015-2016 for all classes.

	<u>Oct 15 - Sept 16</u>
Houses	\$ 0.81 flat rate for all houses
Apartment / Condominium	\$ 0.000470 per sq ft of impervious surface
Nonresidential	\$ 0.000500 per sq ft of impervious surface

### Capital Reserve Charge

A capital reserve charge was implemented in October 2012 and ended in September 2015. These funds were accumulated in the Utility Debt Service Reserve Fund.

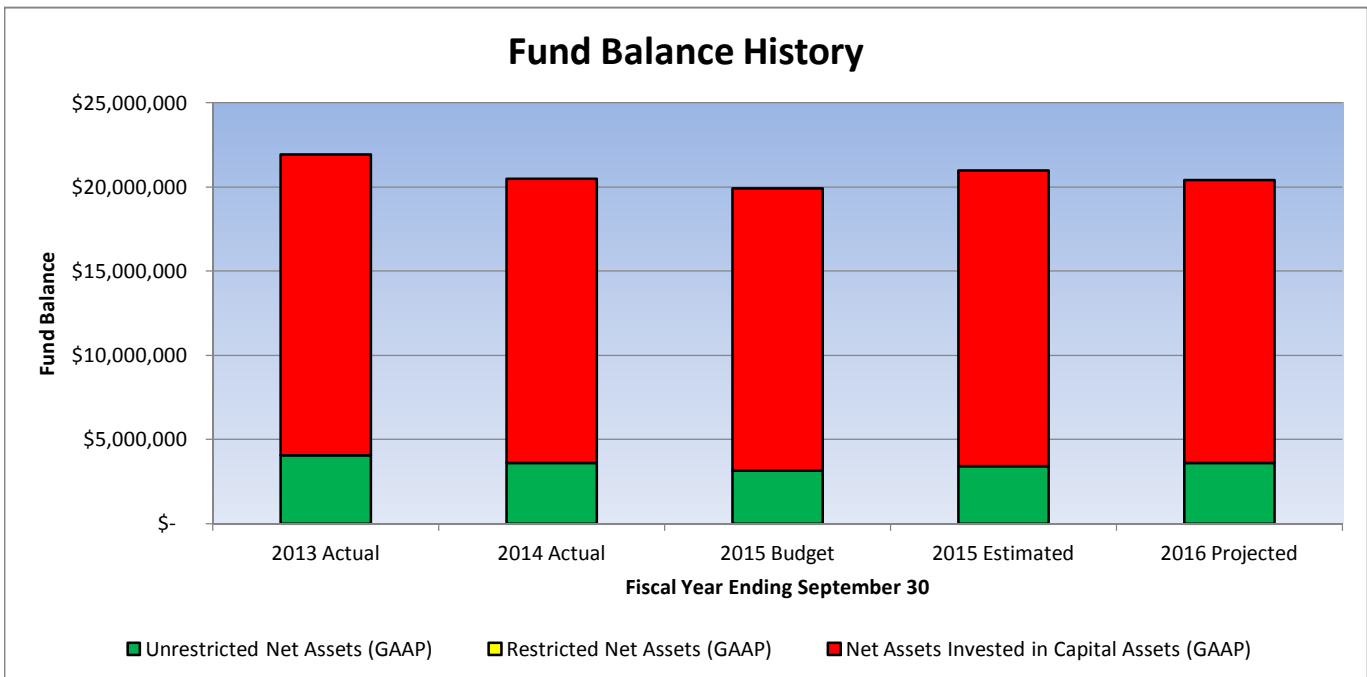
**Utility Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b><u>Budget Basis:</u></b>					
Beginning Unrestricted Net Assets (GAAP)	\$ 3,972,577	\$ 4,063,991	\$ 3,588,107	\$ 3,588,107	\$ 3,410,847
Revenues <sup>1</sup>	4,598,806	4,736,214	4,891,330	4,938,780	4,980,430
Expenses	(4,191,739)	(5,166,629)	(5,316,130)	(5,116,040)	(4,790,810)
Net Increase / (Decrease) in Net Assets	407,067	(430,415)	(424,800)	(177,260)	189,620
Ending Unrestricted Net Assets (Budget)	<b>\$ 4,379,644</b>	<b>\$ 3,633,576</b>	<b>\$ 3,163,307</b>	<b>\$ 3,410,847</b>	<b>\$ 3,600,467</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Unrestricted Net Assets (Budget)	\$ 4,379,644	\$ 3,633,576	\$ 3,163,307	\$ 3,410,847	\$ 3,600,467
Adjustment <sup>2</sup>	(315,653)	(45,469)	-	-	-
Unrestricted Net Assets (GAAP)	4,063,991	3,588,107	3,163,307	3,410,847	3,600,467
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	17,847,233	16,892,542	16,736,442	17,554,127	16,801,068
Total Fund Balance (GAAP)	<b>\$ 21,911,224</b>	<b>\$ 20,480,649</b>	<b>\$ 19,899,749</b>	<b>\$ 20,964,974</b>	<b>\$ 20,401,535</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to unrestricted net assets, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).





**Utility Fund Recap**

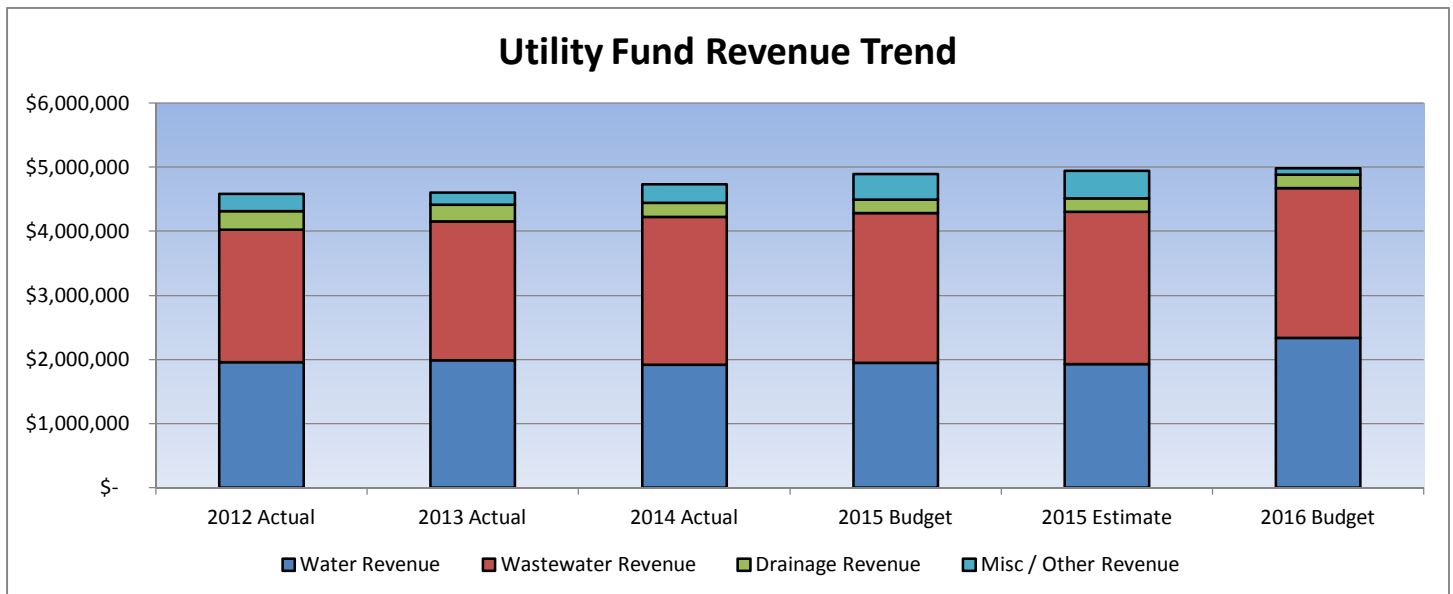
	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Budget 2014-2015</b>	<b>Estimate 2014-2015</b>	<b>Budget 2015-2016</b>
<b>Revenues</b>					
Water Revenue	\$ 1,988,769	\$ 1,919,727	\$ 1,948,270	\$ 1,929,020	\$ 2,340,870
Wastewater Revenue	2,162,599	2,298,367	2,334,640	2,377,460	2,336,100
Other Fees	48,990	66,250	64,200	62,480	61,610
Drainage Fees	258,992	226,180	209,310	208,130	208,130
Miscellaneous Income	139,456	225,690	334,910	361,690	33,720
Use of Prior Years' Fund Balance	-	-	424,800	-	-
<b>Total Revenue</b>	<b>4,598,806</b>	<b>4,736,214</b>	<b>5,316,130</b>	<b>4,938,780</b>	<b>4,980,430</b>
<b>Expenses</b>					
Water Division	1,569,079	2,720,112	2,767,650	2,691,290	1,796,730
Wastewater Division	2,465,190	2,212,642	2,335,570	2,213,300	2,771,280
Drainage Division	157,470	233,876	212,910	211,450	222,800
<b>Total Expenses</b>	<b>4,191,739</b>	<b>5,166,629</b>	<b>5,316,130</b>	<b>5,116,040</b>	<b>4,790,810</b>
<b>Net Income / (Loss)</b>	<b>\$ 407,067</b>	<b>\$ (430,415)</b>	<b>\$ -</b>	<b>\$ (177,260)</b>	<b>\$ 189,620</b>

### Utility Fund Revenue Trend

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Revenues</b>						
Water Revenue	\$ 1,951,983	\$ 1,988,769	\$ 1,919,727	\$ 1,948,270	\$ 1,929,020	\$ 2,340,870
Wastewater Revenue	2,076,185	2,162,599	2,298,367	2,334,640	2,377,460	2,336,100
Drainage Revenue	282,879	258,992	226,180	209,310	208,130	208,130
Misc / Other Revenue <sup>1</sup>	272,276	188,446	291,940	399,110	424,170	95,330
<b>Total Revenue</b>	<b>\$ 4,583,323</b>	<b>\$ 4,598,806</b>	<b>\$ 4,736,214</b>	<b>\$ 4,891,330</b>	<b>\$ 4,938,780</b>	<b>\$ 4,980,430</b>

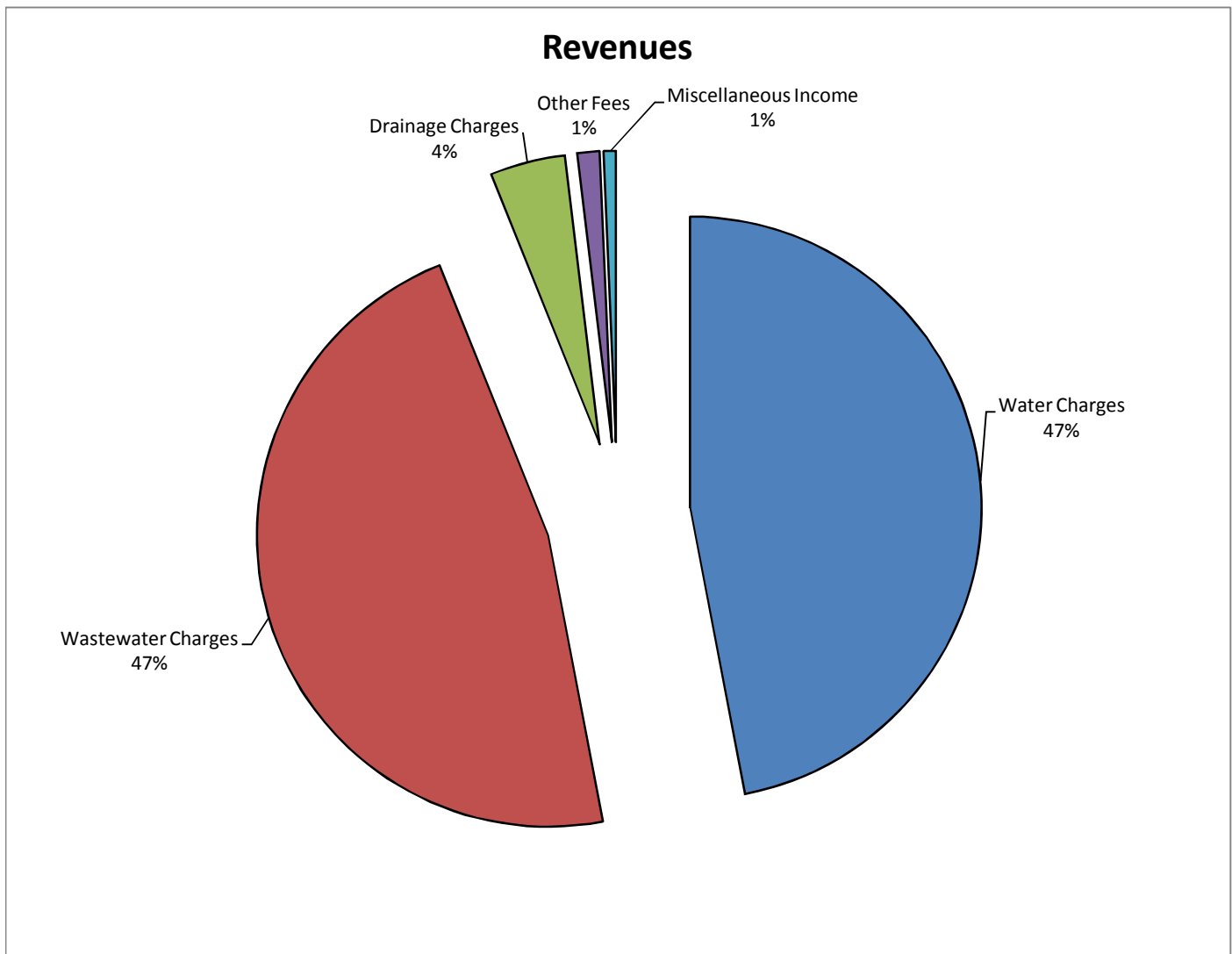
Note:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance of \$424,800 in FY 2014-2015 Budget



### Distribution of Utility Fund Revenues

Water Charges	\$ 2,340,870	47.0%
Wastewater Charges	2,336,100	46.9%
Drainage Charges	208,130	4.2%
Other Fees	61,610	1.2%
Miscellaneous Income	33,720	0.7%
<b>Total</b>	<b>\$ 4,980,430</b>	<b>100.0%</b>

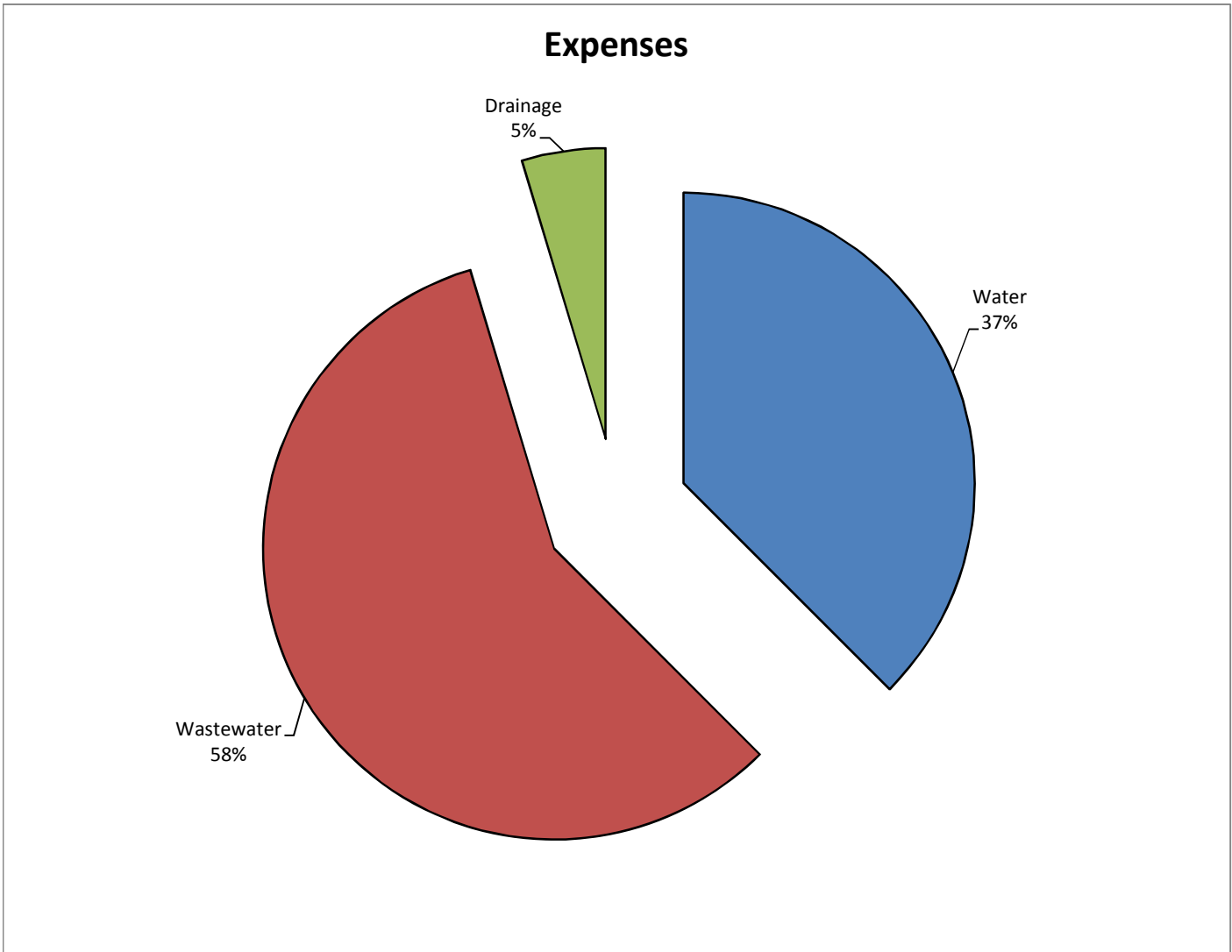


**002 - Utility Fund  
Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Charges for Service</b>					
5100 Water-Residential Revenue	\$ 118,101	\$ 105,073	\$ 109,170	\$ 95,430	\$ 123,930
5110 Water-Apartment Revenue	711,083	656,196	679,350	683,250	804,010
5120 Water-Commercial Revenue	1,155,045	1,154,721	1,155,750	1,145,090	1,408,520
5130 Water-Other Revenue	4,541	3,738	4,000	5,250	4,410
<b>Water Charges Subtotal</b>	<b>1,988,769</b>	<b>1,919,727</b>	<b>1,948,270</b>	<b>1,929,020</b>	<b>2,340,870</b>
5150 Sewer-Residential Revenue	105,364	106,360	109,970	108,560	109,750
5160 Sewer-Apartment Revenue	904,106	904,088	854,830	937,000	872,420
5170 Sewer-Commercial Revenue	1,153,128	1,287,919	1,369,840	1,331,900	1,353,930
<b>Wastewater Charges Subtotal</b>	<b>2,162,599</b>	<b>2,298,367</b>	<b>2,334,640</b>	<b>2,377,460</b>	<b>2,336,100</b>
5200 Water & Sewer Taps	23,189	37,840	36,200	20,210	31,790
5300 Penalties / Reconnect Fees	25,800	28,410	28,000	42,270	29,820
<b>Taps &amp; Penalties Subtotal</b>	<b>48,990</b>	<b>66,250</b>	<b>64,200</b>	<b>62,480</b>	<b>61,610</b>
5400 Drainage-Houses	6,383	5,130	5,400	5,660	5,660
5410 Drainage-Apts & Condos	45,009	39,850	35,470	35,590	35,590
5420 Drainage-Non-Residential	207,600	181,200	168,440	166,880	166,880
<b>Drainage Charges Subtotal</b>	<b>258,992</b>	<b>226,180</b>	<b>209,310</b>	<b>208,130</b>	<b>208,130</b>
<b>Total Charges for Service</b>	<b>4,459,350</b>	<b>4,510,524</b>	<b>4,556,420</b>	<b>4,577,090</b>	<b>4,946,710</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	9,411	7,450	9,890	12,770	12,860
6070 Unrealized Gain / Loss	(1,934)	-	-	-	-
6100 Other Income	20,176	-	8,500	28,950	20,860
6400 Capital Reserve	111,803	218,240	316,520	319,970	-
<b>Total Miscellaneous Income</b>	<b>139,456</b>	<b>225,690</b>	<b>334,910</b>	<b>361,690</b>	<b>33,720</b>
<b>Other Financing Sources</b>					
8999 Use of PY Fund Balance	-	-	424,800	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>424,800</b>	<b>-</b>	<b>-</b>
<b>Utility Fund</b>	<b>\$ 4,598,806</b>	<b>\$ 4,736,214</b>	<b>\$ 5,316,130</b>	<b>\$ 4,938,780</b>	<b>\$ 4,980,430</b>

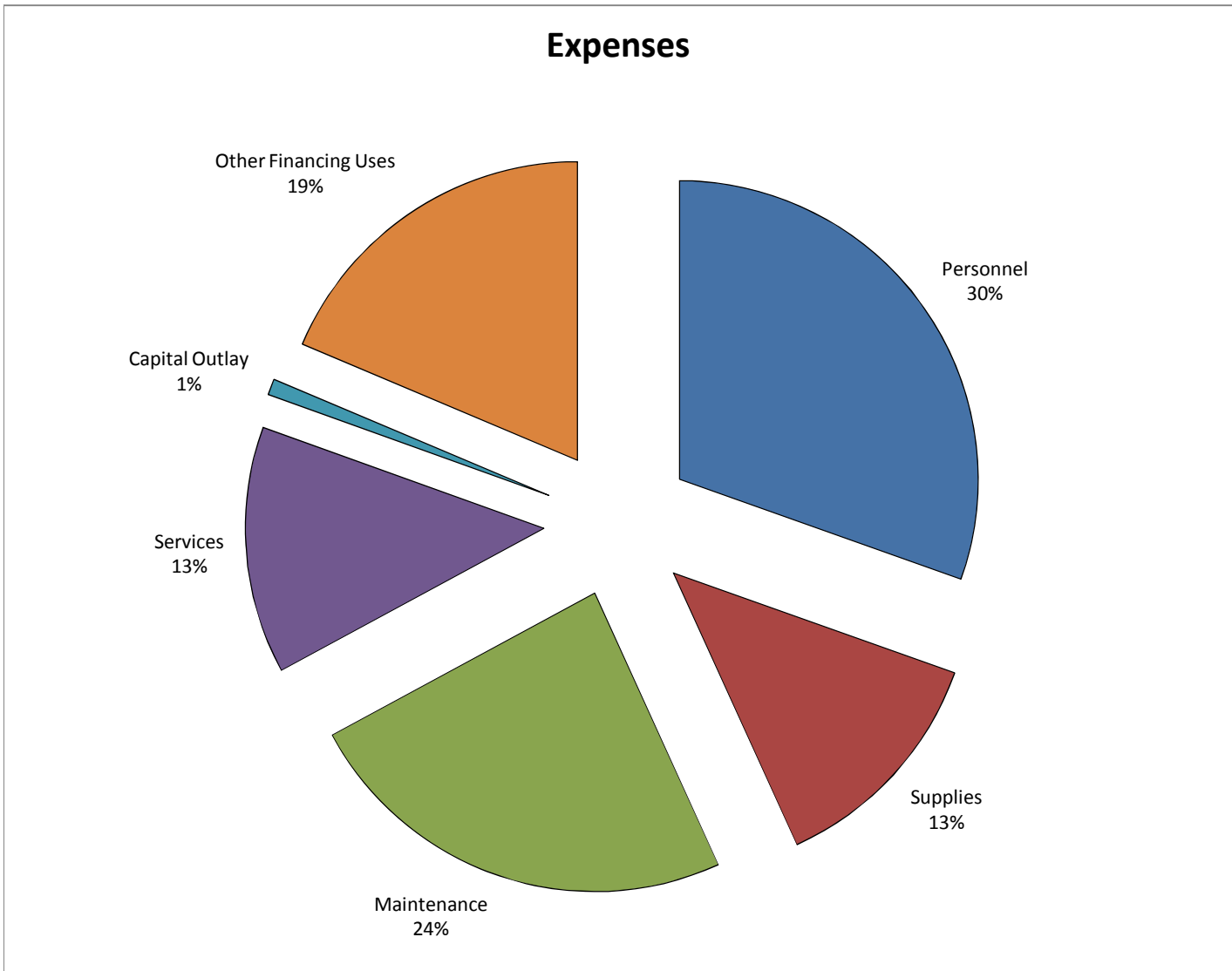
**002 - Utility Fund  
Division Summary**

	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Utility Fund</b>					
Water	\$ 1,569,079	\$ 2,720,112	\$ 2,767,650	\$ 2,691,290	\$ 1,796,730
Wastewater	2,465,190	2,212,642	2,335,570	2,213,300	2,771,280
Drainage	157,470	233,876	212,910	211,450	222,800
<b>Utility Fund</b>	<b>\$ 4,191,739</b>	<b>\$ 5,166,629</b>	<b>\$ 5,316,130</b>	<b>\$ 5,116,040</b>	<b>\$ 4,790,810</b>



**002 - Utility Fund  
Category Summary**

Object	Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
0000	Personnel	\$ 1,162,703	\$ 1,253,998	\$ 1,314,850	\$ 1,317,350	\$ 1,458,290
1000	Supplies	571,345	469,664	600,450	584,050	611,600
2000	Maintenance	369,791	468,458	735,650	576,820	1,145,110
3000	Services	565,621	636,486	633,500	636,760	641,850
7000	Capital Outlay	56,376	162,967	61,000	31,500	41,000
8000	Other Financing Uses	1,465,904	2,175,057	1,970,680	1,969,560	892,960
<b>Utility Fund</b>		<b>\$ 4,191,739</b>	<b>\$ 5,166,629</b>	<b>\$ 5,316,130</b>	<b>\$ 5,116,040</b>	<b>\$ 4,790,810</b>



**002 - Utility Fund**  
**Line Item Detail**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 736,926	\$ 768,831	\$ 800,970	\$ 805,500	\$ 843,050
0150 Overtime	33,690	39,058	30,630	33,330	35,630
0200 Taxes	58,215	63,026	66,720	62,980	70,320
0250 Retirement	129,605	137,806	143,370	144,610	152,950
0300 Group Insurance	191,835	224,881	245,740	244,830	329,060
0310 W/C Insurance	10,576	13,350	16,010	15,070	15,630
0320 Disability Insurance	6,972	4,400	4,970	4,590	5,210
0900 Other Post Employment Benefits	(5,116)	2,646	6,440	6,440	6,440
<b>Total Personnel</b>	<b>1,162,703</b>	<b>1,253,998</b>	<b>1,314,850</b>	<b>1,317,350</b>	<b>1,458,290</b>
<b>Supplies</b>					
1100 Chemical	71,328	82,412	90,250	88,660	94,000
1400 Office & Postage	8,709	10,927	10,550	12,060	11,500
1600 Safety & Health	5,357	4,947	5,520	9,630	5,520
1650 Shop Supplies	7,690	6,906	8,600	7,670	8,600
1700 Small Tools & Equipment	31,497	13,023	14,500	13,900	11,500
1800 Surface Water Fees	414,631	322,608	434,510	428,820	447,810
1850 Uniform & Apparel	452	609	700	700	400
1900 Vehicle & Eqpt. Supplies	31,680	28,232	35,820	22,610	32,270
<b>Total Supplies</b>	<b>571,345</b>	<b>469,664</b>	<b>600,450</b>	<b>584,050</b>	<b>611,600</b>
<b>Maintenance</b>					
2050 Building Maintenance	4,318	11,374	43,400	39,230	28,400
2100 Property Maintenance	4,479	3,303	1,310	890	1,310
2200 Machine & Eqpt. Maintenance	9,933	15,297	12,400	13,790	17,400
2450 Vehicle Maintenance	18,180	22,354	17,500	12,980	17,500
2500 Collection System Maintenance	46,808	123,907	107,000	103,030	137,000
2550 Lift Station Maintenance	23,383	36,829	55,000	68,650	85,000
2600 Treatment Plant Maintenance	115,643	73,135	295,000	134,310	605,000
2650 Water System Maintenance	141,308	175,704	196,540	196,540	246,000
2900 Service Contracts	5,740	6,554	7,500	7,400	7,500
<b>Total Maintenance</b>	<b>369,791</b>	<b>468,458</b>	<b>735,650</b>	<b>576,820</b>	<b>1,145,110</b>

**002 - Utility Fund**  
**Line Item Detail**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Services</b>					
3110 Communication	3,745	4,564	5,920	5,440	8,620
3130 Consultant / Prof. Services	21,443	24,116	10,000	10,530	10,000
3170 Disposal	61,208	74,019	62,500	75,000	62,500
3190 Dues, Subscriptions, Books	152	156	700	720	700
3310 General Insurance	43,518	56,985	54,490	54,280	54,490
3312 Sec125 Admin Fees	379	145	470	370	440
3460 Regulatory Services	20,986	23,484	24,600	30,830	28,980
3530 Professional Development	11,507	15,803	15,000	19,500	17,500
3630 Rentals	1,051	928	1,500	1,630	3,500
3650 Collection/Analysis	45,152	43,789	43,630	46,370	43,630
3750 Uniform Service	4,225	4,470	4,940	5,020	5,980
3770 Utilities	307,512	343,408	346,550	335,190	336,510
3780 Water Charges	23,244	14,458	29,760	18,440	28,480
3880 Information Technology	21,500	30,160	33,440	33,440	40,520
<b>Total Services</b>	<b>565,621</b>	<b>636,486</b>	<b>633,500</b>	<b>636,760</b>	<b>641,850</b>
<b>Capital Outlay</b>					
7050 Building & Property	48,557	148,745	-	-	-
7200 Machine & Equipment	-	7,535	20,000	26,600	-
7300 New Tap Installation	7,819	6,687	41,000	4,900	41,000
<b>Total Capital Outlay</b>	<b>56,376</b>	<b>162,967</b>	<b>61,000</b>	<b>31,500</b>	<b>41,000</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	250,000	250,000	250,000	250,000	250,000
8003 Transfer to Utility I&S Fund	564,860	565,010	524,330	524,330	515,130
8008 Transfer to Equipment Repl Fund	92,940	101,930	125,260	125,260	127,830
8015 Transfer to Construction Fund	450,000	1,050,000	750,000	750,000	-
8035 Transfer to Debt Svc Reserve Fund	108,104	208,117	321,090	319,970	-
<b>Other Financing Uses</b>	<b>1,465,904</b>	<b>2,175,057</b>	<b>1,970,680</b>	<b>1,969,560</b>	<b>892,960</b>
<b>Utility Fund</b>	<b>\$ 4,191,739</b>	<b>\$ 5,166,629</b>	<b>\$ 5,316,130</b>	<b>\$ 5,116,040</b>	<b>\$ 4,790,810</b>



**FY 2015-16 Capital Expenses**

**Utility Fund**

**Wastewater**

2500	Lift Station 3 force main realignment	\$	30,000
2500	Emergency backup pump LS 14 & 16		30,000

**Utility Fund**

**\$ 60,000**

## Utility Fund

### DIVISIONS

Water  
Wastewater  
Drainage

### MISSION

The mission of the various divisions that make up the Utility function is to provide exemplary service to the citizens and patrons while protecting public health, welfare, safety, and the environment.

### SIGNIFICANT UTILITY ACHIEVEMENTS DURING FY 2014-2015

- Continued the meter change-out program
- Completed the water plant rehabilitation project
- Replaced booster pump building roof
- Continued the manhole and sewer line relining program
- Renewed the wastewater treatment plant permit
- Rehabilitated three lift stations
- Mitigated major inflow and infiltration issues at the A-109 ditch

<b>City Council Goals That Are Addressed In The FY 2015-2016 Annual Budget</b>	<b>Water</b>	<b>Wastewater</b>	<b>Drainage</b>
<b>OS1 – Maintain a strong, fiscally sustainable organization</b>	✓	✓	✓

## Water

### DIVISION DESCRIPTION

The charge of the Water division is to operate and maintain the water plants and distribution system in an efficient manner.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Protect the health of citizens by frequent inspection of water quality

**Action Item:** Collect bacteriological samples at various locations of the distribution system

**Goal:** Ensure optimal operating conditions are maintained

**Action Item:** Flush every fire hydrant in the system twice annually

**Goal:** Continue the water meter change-out program

**Action Item:** Replace a minimum of one hundred water meters

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase personnel expenditures to reflect adjustments to the City's pay plan and increases to health insurance premiums
- Increase surface water fees to reflect higher costs of operation from the Southeast Water Purification Plant
- Increase water system maintenance to upgrade the SCADA system
- Decrease the transfer to the construction fund due to the completion of the tank painting project in FY 2014-2015
- Decrease the transfer to the reserve fund as the capital reserve fee is eliminated

<u>WORKLOAD MEASURES</u>	2013-2014	2014-2015	2014-2015	2015-2016
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Average number of active meter reads per month	1,281	1,280	1,308	1,320
Linear feet of water line maintained	270,000	270,000	276,000	276,000
Average daily flow (gallons)	1,800,000	1,800,000	1,800,000	1,800,000

### PERFORMANCE MEASURES

Percent of days in compliance with quality standards	100%	100%	100%	100%
Percent of hydrants flushed per year	100%	100%	100%	100%
Percent of hydrants painted per year	25%	40%	25%	25%

### PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)

Director of Public Works	0.25	0.25	0.25	0.25
Assistant Director of Public Works	0.25	0.25	0.25	0.25
Chief Water Operator	-	1.00	1.00	1.00
Utility Crew Foreman	1.00	-	-	-
Utility Operator	2.00	2.00	2.00	2.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Utility Crewman II	4.00	4.00	4.00	4.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>

**002 - Utility Fund / Water (82504-00)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 360,513	\$ 371,309	\$ 392,390	\$ 390,440	\$ 412,240
0150 Overtime	12,463	18,009	11,730	16,730	16,730
0200 Taxes	28,374	30,643	32,570	30,670	34,470
0250 Retirement	62,490	66,413	69,670	70,190	74,670
0300 Group Insurance	108,655	127,205	139,130	129,270	168,100
0310 W/C Insurance	6,036	7,274	8,360	7,870	9,200
0320 Disability Insurance	3,229	2,118	2,440	2,230	2,550
0900 Other Post-Employment Benefits	(2,703)	1,405	3,420	3,420	3,420
<b>Total Personnel</b>	<b>579,056</b>	<b>624,375</b>	<b>659,710</b>	<b>650,820</b>	<b>721,380</b>
<b>Supplies</b>					
1100 Chemical	2,598	1,295	3,000	1,000	1,000
1400 Office & Postage	5,490	5,639	5,500	6,060	5,500
1600 Safety & Health	3,090	2,539	3,000	1,590	3,000
1650 Shop Supplies	4,253	4,019	5,000	3,520	5,000
1700 Small Tools & Equipment	7,386	8,226	6,500	4,300	6,500
1800 Surface Water	414,631	322,608	434,510	428,820	447,810
1850 Uniform & Apparel	47	-	-	-	-
1900 Vehicle & Eqpt. Supplies	11,940	11,347	13,840	9,240	11,290
<b>Total Supplies</b>	<b>449,433</b>	<b>355,672</b>	<b>471,350</b>	<b>454,530</b>	<b>480,100</b>
<b>Maintenance</b>					
2050 Building Maintenance	1,744	4,199	34,400	33,130	4,400
2100 Property Maintenance	968	2,768	310	210	310
2200 Machine & Eqpt. Maintenance	3,463	4,635	4,400	3,840	4,400
2450 Vehicle Maintenance	6,116	1,969	3,000	1,120	3,000
2650 Water System Maintenance	141,308	175,704	196,540	196,540	246,000
2900 Service Contracts	5,740	6,554	7,500	7,400	7,500
<b>Total Maintenance</b>	<b>159,338</b>	<b>195,830</b>	<b>246,150</b>	<b>242,240</b>	<b>265,610</b>
<b>Services</b>					
3110 Communication	1,306	1,897	2,200	2,010	3,850
3130 Consultant / Prof. Services	10,272	1,116	5,000	1,840	5,000
3190 Dues, Subscriptions, Books	-	-	400	400	400
3310 General Insurance	12,330	16,146	14,190	14,050	14,190
3312 Sec 125 Admin Fees	303	72	190	150	90
3460 Regulatory Services	7,317	8,054	8,500	11,100	12,830
3530 Professional Development	3,589	5,878	6,500	10,500	8,000
3630 Rentals	566	789	500	70	500
3650 Collection / Analysis	5,391	5,543	4,630	3,860	4,630
3750 Uniform Service	2,241	2,464	2,760	2,790	3,560
3770 Utilities	52,324	54,915	55,450	43,030	56,050
3880 Information Technology	10,120	15,080	16,720	16,720	18,230
<b>Total Services</b>	<b>105,759</b>	<b>111,954</b>	<b>117,040</b>	<b>106,520</b>	<b>127,330</b>

**002 - Utility Fund / Water (82504-00)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Capital Outlay</b>					
7050 Building & Property	-	148,745	-	-	-
7200 Machine & Equipment	-	7,535	-	-	-
7300 New Tap Installation	7,819	6,235	40,000	4,900	40,000
<b>Total Capital Outlay</b>	<b>7,819</b>	<b>162,514</b>	<b>40,000</b>	<b>4,900</b>	<b>40,000</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	125,000	125,000	125,000	125,000	125,000
8008 Transfer to Eqpt Repl Fund	34,570	36,650	37,310	37,310	37,310
8015 Transfer to Wtr/Swr Constr Fund	-	900,000	750,000	750,000	-
8035 Transfer to Debt Svc Rsrv Fund	108,104	208,117	321,090	319,970	-
<b>Total Other Financing Uses</b>	<b>267,674</b>	<b>1,269,767</b>	<b>1,233,400</b>	<b>1,232,280</b>	<b>162,310</b>
<b>Water</b>	<b>\$ 1,569,079</b>	<b>\$ 2,720,112</b>	<b>\$ 2,767,650</b>	<b>\$ 2,691,290</b>	<b>\$ 1,796,730</b>



## Wastewater

### DIVISION DESCRIPTION

The charge of the Wastewater division is to protect the public health by operating and maintaining the collection, treatment, and disposal of wastewater in accordance with all local, state, and federal regulations.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Protect the health of citizens by frequent inspection of wastewater discharge

**Action Item:** Collect bacteriological samples of wastewater discharge

**Goal:** Ensure optimal operating conditions are maintained

**Action Item:** Rehabilitate older sections of manholes and sewer lines

**Goal:** Enhance compliance with all wastewater regulations

**Action Item:** Increase after-hours sampling of discharge

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase personnel expenditures to reflect adjustments to the City's pay plan and increases to health insurance premiums
- Collection system maintenance reflects a supplemental request to realign the force main at lift station #3
- Lift station maintenance includes a supplemental request to install emergency backup pumps at two lift stations
- Increase treatment plant maintenance to rehabilitate the sand filters and replace the aeration basin air lines
- Decrease capital outlay to reflect the purchase of a push camera during FY 2014-2015

<u>WORKLOAD MEASURES</u>	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of lift stations maintained	19	19	19	19
Linear feet of wastewater lines maintained	165,000	165,000	173,000	173,000
Average gallons treated per day	1,300,000	1,300,000	1,400,000	1,400,000

### PERFORMANCE MEASURES

Percent of days in compliance with quality standards	100%	100%	100%	100%
Percent of grease traps inspected annually	100%	100%	100%	100%
Percent of sewer lines cleaned annually	15%	15%	15%	15%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Director of Public Works	0.25	0.25	0.25	0.25
Assistant Director of Public Works	0.25	0.25	0.25	0.25
Utility Crew Foreman	1.00	1.00	1.00	1.00
Chief Wastewater Foreman	1.00	1.00	1.00	1.00
Lead Wastewater Foreman	1.00	-	-	-
Utility Crew Leader	-	1.00	1.00	1.00
Utility Operator	3.00	3.00	3.00	3.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>

**002 - Utility Fund / Wastewater (82505-00)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 330,214	\$ 346,263	\$ 353,580	\$ 359,280	\$ 371,590
0150 Overtime	20,209	19,968	17,900	15,900	17,900
0200 Taxes	26,337	28,300	29,660	28,120	31,040
0250 Retirement	59,203	62,464	64,040	64,680	67,800
0300 Group Insurance	66,165	79,613	86,940	96,410	136,090
0310 W/C Insurance	3,745	5,079	6,350	5,980	5,470
0320 Disability Insurance	3,279	1,983	2,180	2,040	2,290
0900 Other Post-Employment Benefits	(2,092)	1,077	2,620	2,620	2,620
<b>Total Personnel</b>	<b>507,060</b>	<b>544,746</b>	<b>563,270</b>	<b>575,030</b>	<b>634,800</b>
<b>Supplies</b>					
1100 Chemical	68,535	81,005	87,000	87,000	92,000
1400 Office & Postage	3,017	3,703	3,050	4,000	4,000
1600 Safety & Health	2,001	1,853	2,000	7,550	2,000
1650 Shop Supplies	2,813	2,187	3,000	3,520	3,000
1700 Small Tools & Equipment	22,042	4,134	6,000	7,600	3,000
1850 Uniform & Apparel	-	400	400	400	400
1900 Vehicle & Eqpt. Supplies	12,603	9,933	14,700	7,050	14,700
<b>Total Supplies</b>	<b>111,011</b>	<b>103,215</b>	<b>116,150</b>	<b>117,120</b>	<b>119,100</b>
<b>Maintenance</b>					
2050 Building Maintenance	2,574	7,174	9,000	6,100	24,000
2100 Property Maintenance	3,511	536	1,000	680	1,000
2200 Machine & Eqpt. Maintenance	5,892	10,515	7,000	9,900	12,000
2450 Vehicle Maintenance	4,700	10,573	5,000	5,980	5,000
2500 Collection System Maintenance	23,230	58,205	77,000	75,000	107,000
2550 Lift station Maintenance	23,383	36,829	55,000	68,650	85,000
2600 Treatment Plant Maintenance	115,643	73,135	295,000	134,310	605,000
<b>Total Maintenance</b>	<b>178,933</b>	<b>196,967</b>	<b>449,000</b>	<b>300,620</b>	<b>839,000</b>
<b>Services</b>					
3110 Communication	2,286	2,494	3,520	3,270	4,450
3130 Consultant / Prof. Services	11,170	-	-	-	-
3170 Disposal	61,208	74,019	62,500	75,000	62,500
3190 Dues, Subscriptions, Books	-	-	100	150	150
3310 General Insurance	31,188	40,839	40,300	40,230	40,300
3312 Sec 125 Admin Fees	76	72	280	220	260
3460 Regulatory Services	13,570	15,330	16,000	17,250	16,050
3530 Professional Development	4,889	5,934	5,000	5,500	6,000
3630 Rentals	485	139	1,000	1,560	3,000
3650 Collection / Analysis	39,761	38,246	39,000	42,510	39,000
3750 Uniform Service	1,984	1,895	1,860	1,910	2,060
3770 Utilities	255,188	288,493	291,100	292,160	280,460
3780 Water Charges	23,244	14,458	29,760	18,440	28,480
3880 Information Technology	11,380	15,080	16,720	16,720	22,290
<b>Total Services</b>	<b>456,429</b>	<b>497,001</b>	<b>507,140</b>	<b>514,920</b>	<b>505,000</b>



**002 - Utility Fund / Wastewater (82505-00)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Capital Outlay</b>					
7050 Building & Property	48,557	-	-	-	-
7200 Machine & Equipment	-	-	20,000	26,600	-
7300 New Tap Installation	-	452	1,000	-	1,000
<b>Total Capital Outlay</b>	<b>48,557</b>	<b>452</b>	<b>21,000</b>	<b>26,600</b>	<b>1,000</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	125,000	125,000	125,000	125,000	125,000
8003 Transfer to Utility I&S Fund	564,860	565,010	524,330	524,330	515,130
8008 Transfer to Eqpt Repl Fund	23,340	30,250	29,680	29,680	32,250
8015 Transfer to Wtr/Swr Constr Fund	450,000	150,000	-	-	-
<b>Total Other Financing Uses</b>	<b>1,163,200</b>	<b>870,260</b>	<b>679,010</b>	<b>679,010</b>	<b>672,380</b>
<b>Wastewater</b>	<b>\$ 2,465,190</b>	<b>\$ 2,212,642</b>	<b>\$ 2,335,570</b>	<b>\$ 2,213,300</b>	<b>\$ 2,771,280</b>



## Drainage

### DIVISION DESCRIPTION

The primary function of the Drainage division is to maintain the drainage system in an efficient manner, ensuring compliance with all regulatory agencies.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Preserve and enhance the condition of the storm water system

**Action Item:** Clean and repair storm water lines as identified by an annual inspection

**Goal:** Ensure compliance with all storm water regulations

**Action Item:** Implement the storm water management plan and discharge permit

**Goal:** Sustain the quality of the City's watershed

**Action Item:** Educate the public regarding sources of pollution into the storm water system

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase the appropriation for wages and retirement to reflect adjustments to the City's pay plan
- Group insurance expenditures rise with a thirty percent increase to health insurance premiums
- Decrease the appropriation for vehicle and equipment supplies due to lower fuel costs

<u>WORKLOAD MEASURES</u>	<u>2013-2014 ACTUAL</u>	<u>2014-2015 BUDGET</u>	<u>2014-2015 ESTIMATE</u>	<u>2015-2016 BUDGET</u>
Number of catch basins maintained	1,150	1,150	1,170	1,170
Linear feet of storm drains maintained	311,000	311,000	317,000	317,000
Total area of impervious surface (acres)	954	954	964	964

### PERFORMANCE MEASURES

Percent of days in compliance with quality standards	100%	100%	100%	100%
Percent of storm drains cleaned	25%	25%	25%	25%
Percent of catch basins cleaned	25%	25%	25%	25%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Drainage Foreman	1.00	1.00	1.00	1.00
Utility Crewman II	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**002 - Utility Fund / Drainage (82508-00)**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 46,199	\$ 51,259	\$ 55,000	\$ 55,780	\$ 59,220
0150 Overtime	1,017	1,081	1,000	700	1,000
0200 Taxes	3,504	4,083	4,490	4,190	4,810
0250 Retirement	7,913	8,930	9,660	9,740	10,480
0300 Group Insurance	17,015	18,063	19,670	19,150	24,870
0310 W/C Insurance	795	997	1,300	1,220	960
0320 Disability Insurance	464	299	350	320	370
0900 Other Post-Employment Benefits	(321)	164	400	400	400
<b>Total Personnel</b>	<b>76,587</b>	<b>84,877</b>	<b>91,870</b>	<b>91,500</b>	<b>102,110</b>
<b>Supplies</b>					
1100 Chemical	195	113	250	660	1,000
1400 Office & Postage	203	1,585	2,000	2,000	2,000
1600 Safety & Health	266	556	520	490	520
1650 Shop Supplies	624	701	600	630	600
1700 Small Tools & Equipment	2,068	662	2,000	2,000	2,000
1850 Uniform & Apparel	406	209	300	300	-
1900 Vehicle & Eqpt. Supplies	7,137	6,952	7,280	6,320	6,280
<b>Total Supplies</b>	<b>10,900</b>	<b>10,777</b>	<b>12,950</b>	<b>12,400</b>	<b>12,400</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	578	147	1,000	50	1,000
2450 Vehicle Maintenance	7,364	9,812	9,500	5,880	9,500
2500 Stormwater Coll. System Maint	23,578	65,703	30,000	28,030	30,000
<b>Total Maintenance</b>	<b>31,520</b>	<b>75,661</b>	<b>40,500</b>	<b>33,960</b>	<b>40,500</b>
<b>Services</b>					
3110 Communication	152	173	200	160	320
3130 Consultant / Prof. Services	-	23,000	5,000	8,690	5,000
3190 Dues, Subscriptions, Books	152	156	200	170	150
3312 Sec 125 Admin Fees	-	-	-	-	90
3460 Regulatory Services	100	100	100	2,480	100
3530 Professional Development	3,029	3,991	3,500	3,500	3,500
3750 Uniform Service	-	111	320	320	360
<b>Total Services</b>	<b>3,433</b>	<b>27,531</b>	<b>9,320</b>	<b>15,320</b>	<b>9,520</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	35,030	35,030	58,270	58,270	58,270
<b>Total Other Financing Uses</b>	<b>35,030</b>	<b>35,030</b>	<b>58,270</b>	<b>58,270</b>	<b>58,270</b>
<b>Drainage</b>	<b>\$ 157,470</b>	<b>\$ 233,876</b>	<b>\$ 212,910</b>	<b>\$ 211,450</b>	<b>\$ 222,800</b>

### Utility Debt Service Reserve Fund Overview / Statement of Fund Balance

The City phased in a rate increase over three years by creating a new fee called a Capital Reserve Charge effective October 1, 2012. The Capital Reserve Charge was deposited into a new Debt Service Reserve Fund for the sole purpose of building a reserve for bond issues related to major infrastructure. Affecting all customer classes, the fee increased by \$0.18 per year for three years. While the Capital Reserve Charge ends in FY 2015-2016, the \$0.54 increase will become part of the volumetric water rate.

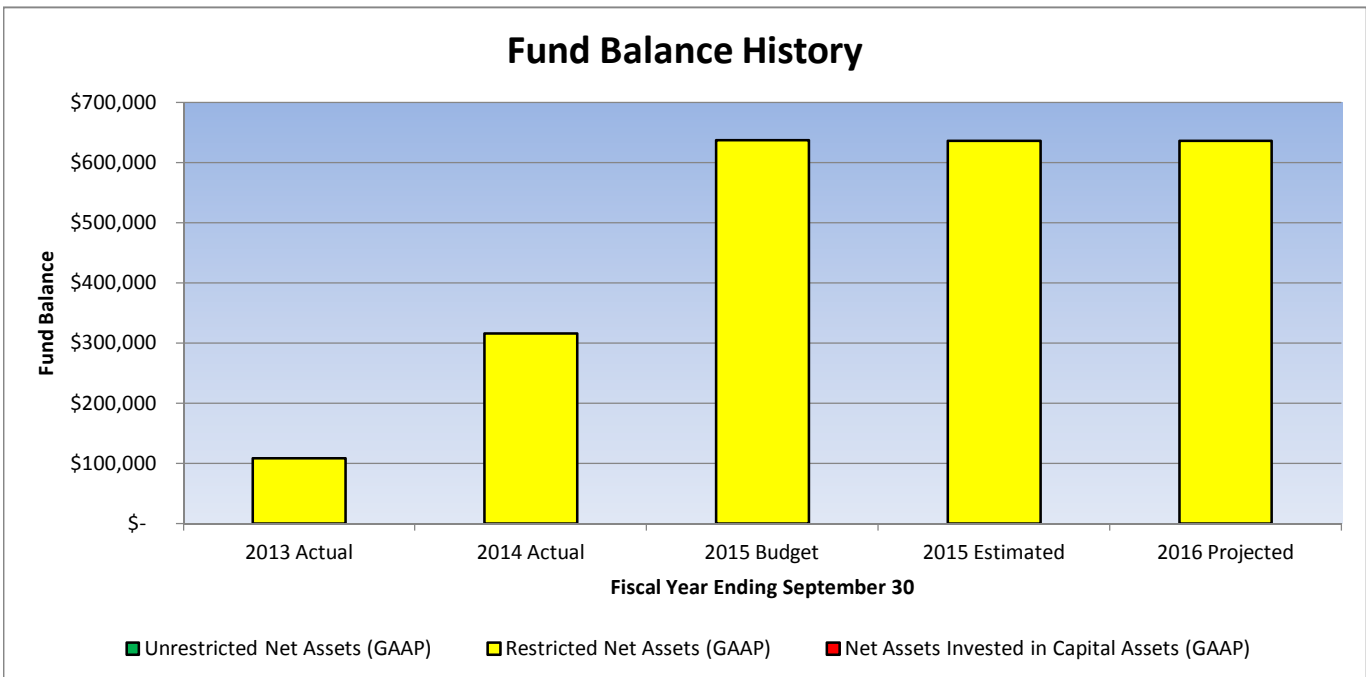
Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b>Budget Basis:</b>					
Beginning Restricted Net Assets (GAAP)	\$ -	\$ 108,104	\$ 316,221	\$ 316,221	\$ 636,191
Revenues <sup>1</sup>	108,104	208,117	321,090	319,970	-
Expenses	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	108,104	208,117	321,090	319,970	-
Ending Restricted Net Assets (Budget)	<b>\$ 108,104</b>	<b>\$ 316,221</b>	<b>\$ 637,311</b>	<b>\$ 636,191</b>	<b>\$ 636,191</b>

<b>Reconciliation to GAAP:</b>					
Ending Restricted Net Assets (Budget)	\$ 108,104	\$ 316,221	\$ 637,311	\$ 636,191	\$ 636,191
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Net Assets (GAAP)	108,104	316,221	637,311	636,191	636,191
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>108,104</b>	<b>\$ 316,221</b>	<b>\$ 637,311</b>	<b>\$ 636,191</b>	<b>\$ 636,191</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to restricted net assets, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**035 - Utility Debt Service Reserve Fund**  
**Revenues**

Object	Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Other Financing Sources</b>						
8202	Transfer from Utility Fund	108,104	208,117	321,090	319,970	-
8999	Use of PY Fund Balance	-	-	-	-	-
<b>Total Other Financing Sources</b>		<b>108,104</b>	<b>208,117</b>	<b>321,090</b>	<b>319,970</b>	<b>-</b>
<b>Utility Debt Svc Reserve Fund</b>		<b>\$ 108,104</b>	<b>\$ 208,117</b>	<b>\$ 321,090</b>	<b>\$ 319,970</b>	<b>\$ -</b>



## Utility Interest and Sinking Fund Overview

The Utility Interest & Sinking Fund is used for the accumulation of resources and for the payment of the City's utility debt, primarily revenue bonds. The utility rates adopted by the City Council must be sufficient to recover both current year and, if necessary, anticipated future debt obligations.

Long-term debt at September 30, 2015 is comprised of the following debt issues:

<b>Description</b>	<b>Principal</b>
General Obligation Refunding Bonds, Series 2014	\$ 4,465,000
Water and Sewer Revenue Bonds, Series 2008	1,720,000
<b>Total Revenue Bonds</b>	<b>\$ 6,185,000</b>
<b>Total Utility Long-Term Debt</b>	<b>\$ 6,185,000</b>



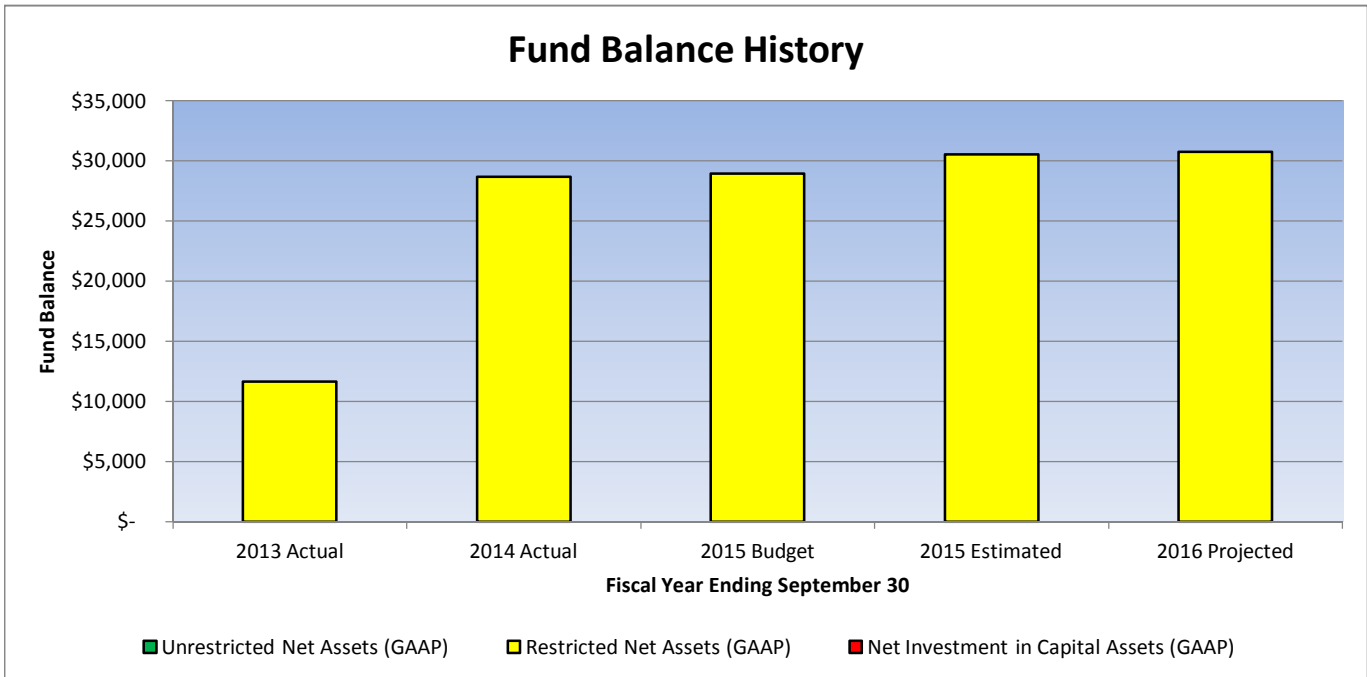
**Utility Interest and Sinking Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b><u>Budget Basis:</u></b>					
Beginning Restricted Net Assets (GAAP)	\$ 4,304	\$ 11,666	\$ 28,658	\$ 28,658	\$ 30,538
Revenues <sup>1</sup>	571,065	565,266	524,600	524,510	515,320
Expenses	(563,703)	(548,275)	(524,330)	(522,630)	(515,130)
Net Increase / (Decrease) in Fund Balance	7,362	16,991	270	1,880	190
Ending Restricted Net Assets (Budget)	<b>\$ 11,666</b>	<b>\$ 28,657</b>	<b>\$ 28,928</b>	<b>\$ 30,538</b>	<b>\$ 30,728</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Restricted Net Assets (Budget)	\$ 11,666	\$ 28,657	\$ 28,928	\$ 30,538	\$ 30,728
Adjustment <sup>2</sup>	-	1	-	-	-
Restricted Net Assets (GAAP)	11,666	28,658	28,928	30,538	30,728
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>11,666</b>	<b>\$ 28,658</b>	<b>\$ 28,928</b>	<b>\$ 30,538</b>	<b>\$ 30,728</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to restricted net assets, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**003 - Utility Interest and Sinking Fund  
Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 262	\$ 256	\$ 270	\$ 180	\$ 190
<b>Total Miscellaneous Income</b>	<b>262</b>	<b>256</b>	<b>270</b>	<b>180</b>	<b>190</b>
<b>Other Financing Sources</b>					
8102 Transfer from Utility Fund	564,860	565,010	524,330	524,330	515,130
8134 Transfer from W&S Bond Fund	5,943	-	-	-	-
<b>Total Other Financing Sources</b>	<b>570,803</b>	<b>565,010</b>	<b>524,330</b>	<b>524,330</b>	<b>515,130</b>
<b>Utility Interest &amp; Sinking Fund</b>	<b>\$ 571,065</b>	<b>\$ 565,266</b>	<b>\$ 524,600</b>	<b>\$ 524,510</b>	<b>\$ 515,320</b>

**003 - Utility Interest and Sinking Fund  
Expenses**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Services</b>					
3080 Financial	\$ 2,050	\$ 1,050	\$ 2,750	\$ 1,050	\$ 2,730
<b>Total Services</b>	<b>2,050</b>	<b>1,050</b>	<b>2,750</b>	<b>1,050</b>	<b>2,730</b>
<b>Debt Service</b>					
5002 Principal - 2006 W&S Rev Bonds	185,000	190,000	-	-	-
5003 Principal - 2008 W&S Rev Bonds	70,000	75,000	75,000	75,000	80,000
5005 Principal - 2014 GO Ref Bonds	-	-	195,000	195,000	205,000
5502 Interest - 2006 W&S Rev Bonds	227,644	113,922	-	-	-
5503 Interest - 2008 W&S Rev Bonds	79,009	76,559	73,840	73,840	71,130
5505 Interest - 2014 GO Ref Bonds	-	91,744	177,740	177,740	156,270
<b>Total Debt Service</b>	<b>561,653</b>	<b>547,225</b>	<b>521,580</b>	<b>521,580</b>	<b>512,400</b>
<b>Utility Interest &amp; Sinking Fund</b>	<b>\$ 563,703</b>	<b>\$ 548,275</b>	<b>\$ 524,330</b>	<b>\$ 522,630</b>	<b>\$ 515,130</b>

## Utility Interest & Sinking Fund

### Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2015				\$ 6,185,000
2015-2016	512,384	285,000	227,384	5,900,000
2016-2017	511,184	295,000	216,184	5,605,000
2017-2018	514,584	310,000	204,584	5,295,000
2018-2019	517,291	325,000	192,291	4,970,000
2019-2020	514,403	335,000	179,403	4,635,000
2020-2021	516,003	350,000	166,003	4,285,000
2021-2022	517,003	365,000	152,003	3,920,000
2022-2023	512,203	375,000	137,203	3,545,000
2023-2024	516,993	395,000	121,993	3,150,000
2024-2025	516,685	410,000	106,685	2,740,000
2025-2026	513,065	420,000	93,065	2,320,000
2026-2027	514,085	435,000	79,085	1,885,000
2027-2028	509,595	445,000	64,595	1,440,000
2028-2029	509,620	460,000	49,620	980,000
2029-2030	513,800	480,000	33,800	500,000
2030-2031	<u>517,240</u>	<u>500,000</u>	<u>17,240</u>	<u>-</u>
<b>Grand Total</b>	<b><u><u>\$ 8,226,138</u></u></b>	<b><u><u>\$ 6,185,000</u></u></b>	<b><u><u>\$ 2,041,138</u></u></b>	<b><u><u>\$ -</u></u></b>

## Utility Interest & Sinking Fund

### General Obligation Refunding Bonds, Series 2014

Bond Amount	\$4,660,000
Date of Issue	8/1/2014
Interest Rate	3.00 - 4.00
Date of Maturity	9/1/2031

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2015				\$ 4,465,000
2015-2016	361,263	205,000	156,263	4,260,000
2016-2017	363,063	215,000	148,063	4,045,000
2017-2018	364,463	225,000	139,463	3,820,000
2018-2019	365,463	235,000	130,463	3,585,000
2019-2020	366,063	245,000	121,063	3,340,000
2020-2021	366,263	255,000	111,263	3,085,000
2021-2022	366,063	265,000	101,063	2,820,000
2022-2023	360,463	270,000	90,463	2,550,000
2023-2024	364,663	285,000	79,663	2,265,000
2024-2025	368,975	300,000	68,975	1,965,000
2025-2026	364,975	305,000	59,975	1,660,000
2026-2027	365,825	315,000	50,825	1,345,000
2027-2028	361,375	320,000	41,375	1,025,000
2028-2029	361,775	330,000	31,775	695,000
2029-2030	361,545	340,000	21,545	355,000
2030-2031	366,005	355,000	11,005	-
<b>Total</b>	<b>\$ 5,828,238</b>	<b>\$ 4,465,000</b>	<b>\$ 1,363,238</b>	<b>\$ -</b>

## Utility Interest & Sinking Fund

### Water and Sewer Revenue Bonds, Series 2008

Bond Amount	\$2,250,000
Date of Issue	1/1/2008
Interest Rate	3.30 - 4.30
Date of Maturity	9/15/2031

	Payment	Principal	Interest	Principal Balance
9/30/2015				\$ 1,720,000
2015-2016	151,121	80,000	71,121	1,640,000
2016-2017	148,121	80,000	68,121	1,560,000
2017-2018	150,121	85,000	65,121	1,475,000
2018-2019	151,828	90,000	61,828	1,385,000
2019-2020	148,340	90,000	58,340	1,295,000
2020-2021	149,740	95,000	54,740	1,200,000
2021-2022	150,940	100,000	50,940	1,100,000
2022-2023	151,740	105,000	46,740	995,000
2023-2024	152,330	110,000	42,330	885,000
2024-2025	147,710	110,000	37,710	775,000
2025-2026	148,090	115,000	33,090	660,000
2026-2027	148,260	120,000	28,260	540,000
2027-2028	148,220	125,000	23,220	415,000
2028-2029	147,845	130,000	17,845	285,000
2029-2030	152,255	140,000	12,255	145,000
2030-2031	151,235	145,000	6,235	-
<b>Total</b>	<b>\$ 2,397,896</b>	<b>\$ 1,720,000</b>	<b>\$ 677,896</b>	<b>\$ -</b>



### Equipment Replacement Fund Overview / Statement of Fund Balance

The purpose of the Equipment Replacement Fund is to assure sufficient funding for the orderly replacement of worn out or obsolete vehicles and heavy equipment. The concept is to provide an internal financing mechanism to provide cash funding for equipment replacement on a consistent basis. Each participating division is charged an annual expense amount (based on their fleet equipment holdings) to replace scheduled equipment at the end of its useful life.

In FY 2015-16, a total of \$909,920 will be transferred into this fund from other divisions. Divisions within the General Fund will transfer \$778,090 (100% of full annual replacement amount). The Utility Fund will transfer \$127,830 (100% of full annual replacement amount). The Information Technology Fund will transfer \$4,000 (100% of full annual replacement amount).

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b><u>Budget Basis:</u></b>					
Beginning Unrestricted Net Assets (GAAP)	\$ 2,761,415	\$ 2,692,919	\$ 2,679,562	\$ 2,679,562	\$ 2,239,352
Revenues <sup>1</sup>	565,559	638,628	819,840	866,760	916,820
Expenses	(634,055)	(651,985)	(1,341,000)	(1,306,970)	(291,300)
Net Increase / (Decrease) in Fund Balance	(68,496)	(13,357)	(521,160)	(440,210)	625,520
Ending Unrestricted Net Assets (Budget)	<b>\$ 2,692,919</b>	<b>\$ 2,679,562</b>	<b>\$ 2,158,402</b>	<b>\$ 2,239,352</b>	<b>\$ 2,864,872</b>

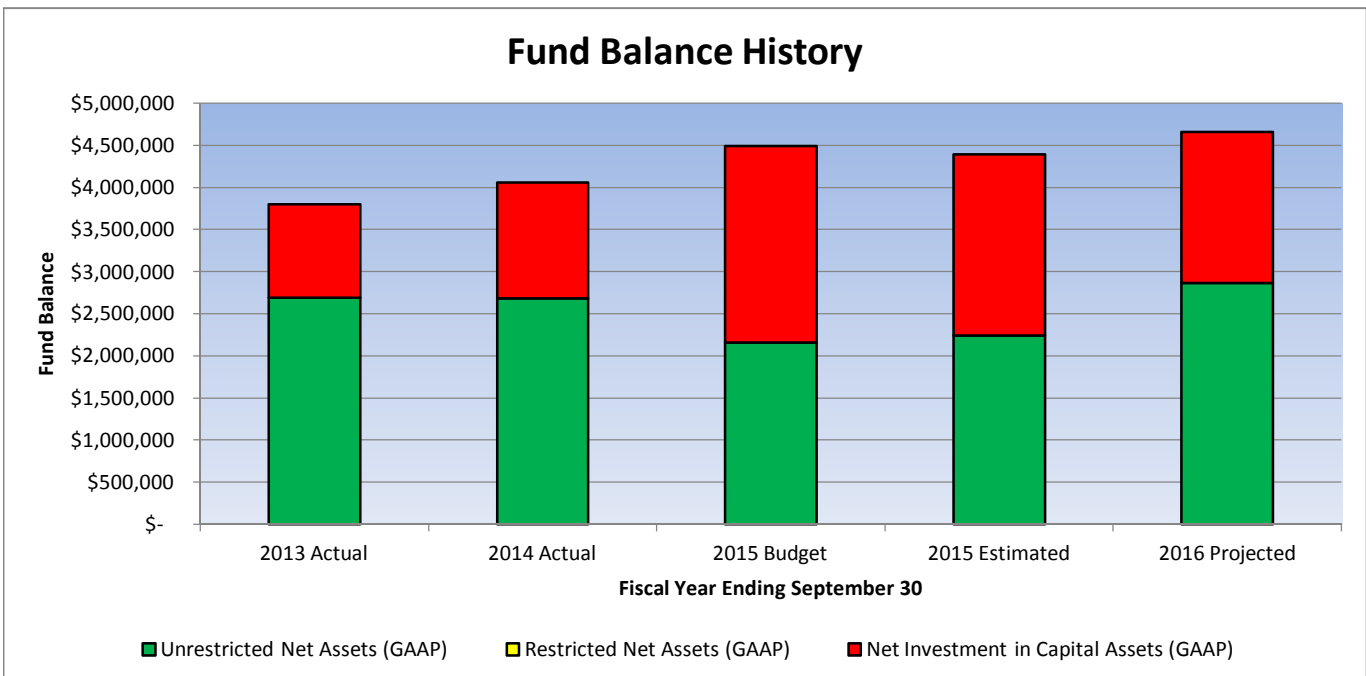
**Reconciliation to GAAP:**

Ending Unrestricted Net Assets (Budget)	\$ 2,692,919	\$ 2,679,562	\$ 2,158,402	\$ 2,239,352	\$ 2,864,872
Adjustment <sup>2</sup>	-	-	-	-	-
Unrestricted Net Assets (GAAP)	2,692,919	2,679,562	2,158,402	2,239,352	2,864,872
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	1,108,170	1,377,258	2,329,714	2,150,441	1,790,126
Total Fund Balance (GAAP)	<b>3,801,089</b>	<b>4,056,820</b>	<b>4,488,116</b>	<b>4,389,793</b>	<b>4,654,998</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to unrestricted net assets, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).





**008 - Equipment Replacement Fund  
Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 7,354	\$ 11,109	\$ 7,010	\$ 8,570	\$ 6,900
6070 Unrealized Gain / Loss	(1,221)	(3,157)	-	(3,630)	-
6100 Other Income	1,863	-	-	-	-
6120 Insurance Reimbursements	12,329	-	-	-	-
6150 Sale of City Assets	68,625	52,966	-	48,990	-
<b>Total Miscellaneous Income</b>	<b>88,949</b>	<b>60,918</b>	<b>7,010</b>	<b>53,930</b>	<b>6,900</b>
<b>Other Financing Sources</b>					
8101 Transfer from General Fund	379,670	471,780	683,570	683,570	778,090
8102 Transfer from Utility Fund	92,940	101,930	125,260	125,260	127,830
8145 Transfer from Info Tech Fund	4,000	4,000	4,000	4,000	4,000
8999 Use of PY Fund Balance	-	-	521,160	-	-
<b>Total Other Financing Sources</b>	<b>476,610</b>	<b>577,710</b>	<b>1,333,990</b>	<b>812,830</b>	<b>909,920</b>
<b>Equipment Replacement Fund</b>	<b>\$ 565,559</b>	<b>\$ 638,628</b>	<b>\$ 1,341,000</b>	<b>\$ 866,760</b>	<b>\$ 916,820</b>

**008 - Equipment Replacement Fund  
Expenses**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Capital Outlay</b>					
7250 City Manager - Vehicles	\$ -	\$ -	\$ 39,000	\$ 35,440	\$ -
7250 CD Building - Vehicles	-	20,146	-	-	-
7250 CD Recreation - Vehicles	-	57,881	-	-	-
7250 PW Admin - Vehicles	-	-	39,000	37,430	-
7200 PW Maint - Machine & Eqpt.	-	-	12,000	10,590	-
7250 PW Maint - Vehicles	-	33,906	66,000	64,810	25,000
7200 PW Parks - Machine & Eqpt.	8,350	32,483	-	-	21,300
7250 PW Parks - Vehicles	27,348	-	105,000	101,800	-
7250 PD Admin - Vehicles	-	-	152,000	148,710	-
7250 PD CID - Vehicles	83,951	22,346	103,000	100,690	-
7250 PD Patrol - Vehicles	390,483	324,425	637,000	622,530	-
7250 Fire Prevention - Vehicles	30,519	57,878	-	-	-
7250 Fire Operations - Vehicles	31,091	52,962	149,000	143,690	-
7200 Water - Machine & Eqpt.	-	-	-	-	60,000
7200 Wastewater - Machine & Eqpt.	62,313	49,958	-	-	-
7250 Wastewater - Vehicles	-	-	39,000	41,280	25,000
7250 Drainage - Vehicles	-	-	-	-	160,000
<b>Total Capital Outlay</b>	<b>634,055</b>	<b>651,985</b>	<b>1,341,000</b>	<b>1,306,970</b>	<b>291,300</b>
<b>Equipment Replacement Fund</b>	<b>\$ 634,055</b>	<b>\$ 651,985</b>	<b>\$ 1,341,000</b>	<b>\$ 1,306,970</b>	<b>\$ 291,300</b>

### Information Technology Fund Overview / Statement of Fund Balance

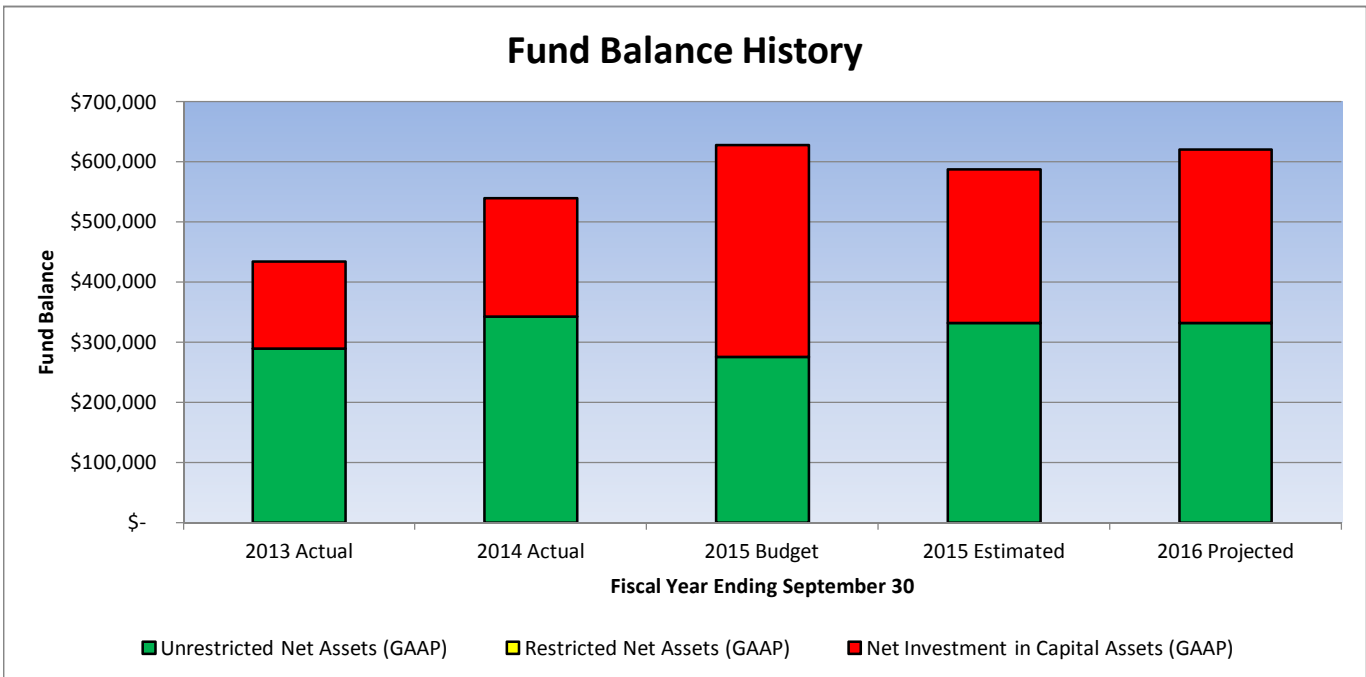
The Information Technology Fund is an internal service fund used to account for all costs of providing general information technology services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b>Budget Basis:</b>					
Beginning Unrestricted Net Assets (GAAP)	\$ 176,079	\$ 289,248	\$ 342,453	\$ 342,453	\$ 331,853
Revenues <sup>1</sup>	756,934	783,298	807,560	807,570	809,330
Expenses	(642,679)	(729,232)	(875,010)	(818,170)	(808,880)
Net Increase / (Decrease) in Net Assets	114,255	54,066	(67,450)	(10,600)	450
Ending Unrestricted Net Assets (Budget)	<b>\$ 290,334</b>	<b>\$ 343,314</b>	<b>\$ 275,003</b>	<b>\$ 331,853</b>	<b>\$ 332,303</b>
<b>Reconciliation to GAAP:</b>					
Ending Unrestricted Net Assets (Budget)	\$ 290,334	\$ 343,314	\$ 275,003	\$ 331,853	\$ 332,303
Adjustment <sup>2</sup>	(1,086)	(861)	-	-	-
Unrestricted Net Assets (GAAP)	289,248	342,453	275,003	331,853	332,303
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	144,350	197,051	352,345	254,872	288,141
Total Fund Balance (GAAP)	<b>\$ 433,598</b>	<b>\$ 539,504</b>	<b>\$ 627,348</b>	<b>\$ 586,725</b>	<b>\$ 620,444</b>

**Notes:**

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to unrestricted net assets, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**045 - Information Technology Fund**  
**Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Charges for Service</b>					
5600 IT Services - General Fund	\$ 711,380	\$ 731,510	\$ 773,570	\$ 773,570	\$ 768,360
5610 IT Services - Utility Fund	21,500	30,160	33,440	33,440	40,520
5620 IT Services - Court Sp Rev Fund	23,640	-	-	-	-
<b>Total Charges for Service</b>	<b>756,520</b>	<b>761,670</b>	<b>807,010</b>	<b>807,010</b>	<b>808,880</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	414	573	550	560	450
6100 Other Income	-	21,055	-	-	-
<b>Total Miscellaneous Income</b>	<b>414</b>	<b>21,628</b>	<b>550</b>	<b>560</b>	<b>450</b>
<b>Other Financing Sources</b>					
8999 Use of PY Fund Balance	-	-	67,450	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>67,450</b>	<b>-</b>	<b>-</b>
<b>Information Technology Fund</b>	<b>\$ 756,934</b>	<b>\$ 783,298</b>	<b>\$ 875,010</b>	<b>\$ 807,570</b>	<b>\$ 809,330</b>

**FY 2015-16 Capital Expenses**

**Information Technology Fund**

**Information Technology**

7100	L3 HD server and robot DVD backup	\$	17,840
7100	System upgrades and replacements		2,000
7100	A/V upgrade for training rooms at PD and PW		55,000
7100	Upgrade access controls		10,000
7100	Policy distribution software		20,000

**Information Technology Fund**

**\$ 104,840**



## Information Technology Fund

### DIVISIONS

Information Technology

### MISSION

The mission of the Information Technology function is to provide end users with the technological tools necessary to excel in their jobs and to partner with users to analyze, inform, and implement technology to improve workflow and operational practices.

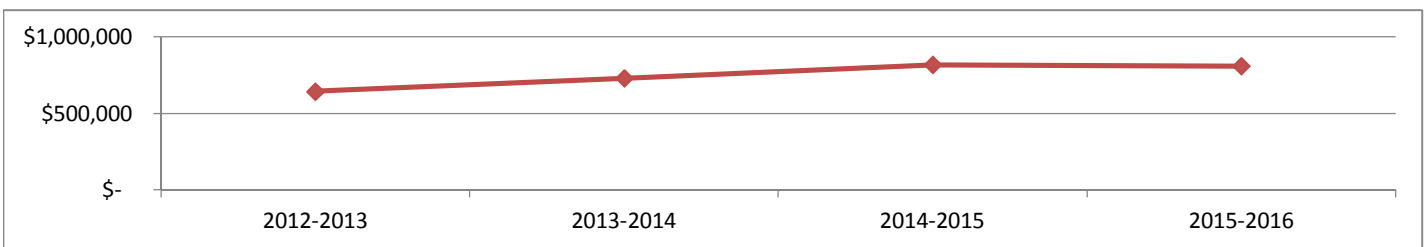
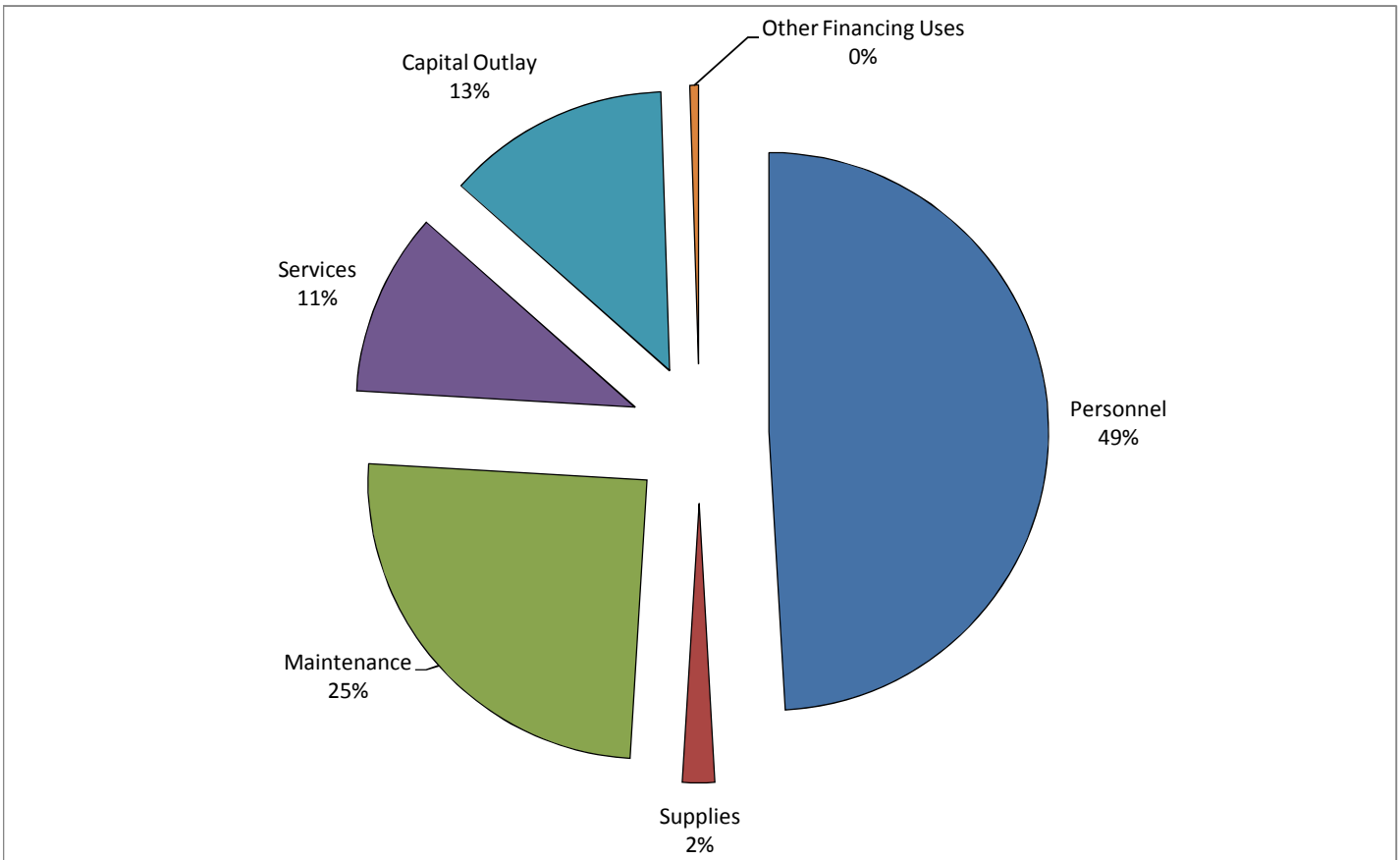
### SIGNIFICANT INFORMATION TECHNOLOGY ACHIEVEMENTS DURING FY 2014-2015

- Upgraded the audio/video presentation system in the Civic Center
- Implemented public wireless access in Texas Avenue Park
- Upgraded the phone system software
- Replaced web and email filtering software

<h2 style="margin: 0;">City Council Goals That Are Addressed In The FY 2015-2016 Annual Budget</h2>	Information Technology
OS1 – Maintain a strong, fiscally sustainable organization	▼

### Information Technology Fund Expense Summary

Object	Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
0000	Personnel	\$ 269,244	\$ 320,836	\$ 356,250	\$ 344,880	\$ 397,130
1000	Supplies	14,886	27,420	12,640	26,820	15,260
2000	Maintenance	189,081	165,337	221,640	201,370	201,700
3000	Services	119,428	104,924	59,480	54,100	85,950
7000	Capital Outlay	31,040	106,715	221,000	187,000	104,840
8000	Other Financing Uses	19,000	4,000	4,000	4,000	4,000
<b>Information Technology Fund</b>		<b>\$ 642,679</b>	<b>\$ 729,232</b>	<b>\$ 875,010</b>	<b>\$ 818,170</b>	<b>\$ 808,880</b>





## Information Technology

### DIVISION DESCRIPTION

The Information Technology division has operational, strategic, and fiscal responsibility for the innovation, implementation, and advancement of technology in the City. It is responsible for network administration, end-user support, instructional services, and information systems.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

#### **OS1: Maintain a strong, fiscally sustainable organization**

**Goal:** Ensure that the computer network remains current, efficient, and functional

**Action Item:** Upgrade police and public works conference rooms with premium audio/video presentation systems

**Goal:** Propose cost-effective hardware and reduce overall maintenance costs

**Action Item:** Replace telephones with those that will work with the upgraded communication software to provide added features

**Goal:** Convert software to current versions for continuous system expansion

**Action Item:** Install hardware and software to increase the recording capability for public safety video

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Increase personnel expenditures to reflect adjustments to the City's pay plan and increases to health insurance premiums
- Decrease the appropriation for service contracts due to the execution of several three-year plans during FY 2014-2015
- Increase computer replacement expenditures to reflect the first phase of the telephone replacement project
- Capital outlay declines with the purchase of audio/visual equipment for the Civic Center in FY 2014-2015

<u>WORKLOAD MEASURES</u>	2013-2014	2014-2015	2014-2015	2015-2016
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of divisions served	22	22	22	22
Number of computers supported	472	480	472	480
Number of requests for service	1,089	1,100	1,225	1,200
 <u>PERFORMANCE MEASURES</u>				
Percent of service requests cleared within 3 days of receipt	85%	95%	97%	95%
Percent of system reliability	100%	100%	100%	100%
Number of computers supported per full-time equivalent	118	120	118	120

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Information Technology Manager	1.00	1.00	1.00	1.00
Information Technology Administrator	3.00	3.00	3.00	3.00
Total Employees (Full-Time Equivalents)	4.00	4.00	4.00	4.00

**045 - Information Technology Fund  
Expenses**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Personnel</b>					
0100 Salary & Wages	\$ 184,968	\$ 218,857	\$ 238,020	\$ 234,680	\$ 263,600
0150 Overtime	909	2,443	3,500	900	3,500
0200 Taxes	13,542	17,188	19,300	17,540	21,260
0250 Retirement	31,149	37,759	41,640	40,620	46,500
0300 Group Insurance	37,111	41,616	49,440	46,990	57,670
0310 W/C Insurance	653	1,082	1,230	1,160	1,320
0320 Disability Insurance	1,874	1,230	1,510	1,380	1,670
0900 Other Post-Employment Benefits	(962)	662	1,610	1,610	1,610
<b>Total Personnel</b>	<b>269,244</b>	<b>320,836</b>	<b>356,250</b>	<b>344,880</b>	<b>397,130</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	695	708	960	950	960
1400 Office & Postage	8,170	14,319	8,100	12,190	8,100
1700 Small Tools & Equipment	5,777	11,999	2,700	13,040	5,500
1850 Uniform & Apparel	-	151	200	190	200
1900 Vehicle & Eqpt. Supplies	245	244	680	450	500
<b>Total Supplies</b>	<b>14,886</b>	<b>27,420</b>	<b>12,640</b>	<b>26,820</b>	<b>15,260</b>
<b>Maintenance</b>					
2050 Building Maintenance	17	81	120	120	120
2200 Machine & Eqpt. Maintenance	27,218	30,550	31,750	23,000	31,750
2450 Vehicle Maintenance	67	190	300	80	300
2900 Service Contracts	161,780	134,516	189,470	178,170	169,530
<b>Total Maintenance</b>	<b>189,081</b>	<b>165,337</b>	<b>221,640</b>	<b>201,370</b>	<b>201,700</b>
<b>Services</b>					
3110 Communication	38,154	26,565	20,430	17,000	20,720
3130 Consultant / Prof. Services	2,822	1,971	5,750	3,000	5,300
3135 Website Development	3,749	3,931	4,130	4,630	4,340
3190 Dues, Subscriptions, Books	275	-	400	260	400
3310 General Insurance	1,139	1,491	1,880	1,740	1,880
3312 Sec 125 Admin Fees	151	138	190	150	170
3330 Janitorial Services	459	465	460	450	470
3530 Professional Development	1,422	9,459	12,750	9,820	13,750
3770 Utilities	2,481	2,265	2,360	2,270	2,320
3780 Water Charges	452	447	630	260	600
3860 Computer Replacement	68,324	58,192	10,500	14,520	36,000
<b>Total Services</b>	<b>119,428</b>	<b>104,924</b>	<b>59,480</b>	<b>54,100</b>	<b>85,950</b>
<b>Capital Outlay</b>					
7100 Computer System	31,040	106,715	221,000	187,000	104,840
<b>Total Capital Outlay</b>	<b>31,040</b>	<b>106,715</b>	<b>221,000</b>	<b>187,000</b>	<b>104,840</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	4,000	4,000	4,000	4,000	4,000
8046 Transfer to IT Projects Fund	15,000	-	-	-	-
<b>Total Other Financing Uses</b>	<b>19,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Information Technology</b>	<b>\$ 642,679</b>	<b>\$ 729,232</b>	<b>\$ 875,010</b>	<b>\$ 818,170</b>	<b>\$ 808,880</b>

**Employee Benefits Trust Fund  
Overview / Statement of Fund Balance**

The Employee Benefits Trust Fund is an internal service fund used to account for all costs of providing general health & dental insurance services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b>Budget Basis:</b>					
Beginning Unrestricted Net Assets (GAAP)	\$ -	\$ 10	\$ 19	\$ 19	\$ 29
Revenues <sup>1</sup>	1,826,233	1,967,177	2,250,010	2,077,210	2,660,010
Expenses	(1,826,223)	(1,967,168)	(2,250,000)	(2,077,200)	(2,660,000)
Net Increase / (Decrease) in Net Assets	10	9	10	10	10
Ending Unrestricted Net Assets (Budget)	<b>\$ 10</b>	<b>\$ 19</b>	<b>\$ 29</b>	<b>\$ 29</b>	<b>\$ 39</b>

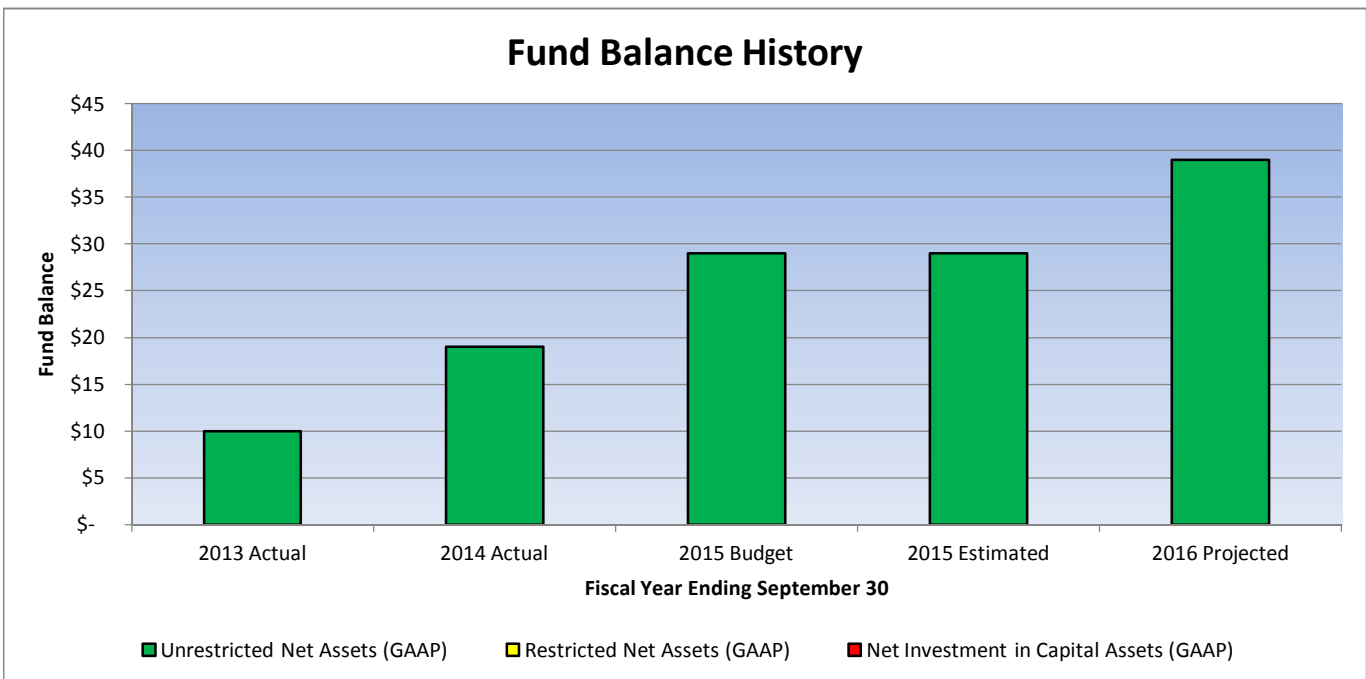
**Reconciliation to GAAP:**

Ending Unrestricted Net Assets (Budget)	\$ 10	\$ 19	\$ 29	\$ 29	\$ 39
Adjustment <sup>2</sup>	-	-	-	-	-
Unrestricted Net Assets (GAAP)	10	19	29	29	39
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 10</b>	<b>\$ 19</b>	<b>\$ 29</b>	<b>\$ 29</b>	<b>\$ 39</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to unrestricted net assets, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**061 - Employee Benefits Trust Fund  
Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Charges for Service</b>					
5700 Trust Fund Services	\$ 1,826,223	\$ 1,967,168	\$ 2,250,000	\$ 2,077,200	\$ 2,660,000
<b>Total Charges for Service</b>	<b>1,826,223</b>	<b>1,967,168</b>	<b>2,250,000</b>	<b>2,077,200</b>	<b>2,660,000</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	9	10	10	10	10
<b>Total Miscellaneous Income</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Employee Benefits Trust Fund</b>	<b>\$ 1,826,233</b>	<b>\$ 1,967,177</b>	<b>\$ 2,250,010</b>	<b>\$ 2,077,210</b>	<b>\$ 2,660,010</b>

**061 - Employee Benefits Trust Fund  
Expenses**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Services</b>					
3313 Employee Insurance Premiums	\$ 1,826,223	\$ 1,967,168	\$ 2,250,000	\$ 2,077,200	\$ 2,660,000
<b>Total Services</b>	<b>1,826,223</b>	<b>1,967,168</b>	<b>2,250,000</b>	<b>2,077,200</b>	<b>2,660,000</b>
<b>Employee Benefits Trust Fund</b>	<b>\$ 1,826,223</b>	<b>\$ 1,967,168</b>	<b>\$ 2,250,000</b>	<b>\$ 2,077,200</b>	<b>\$ 2,660,000</b>

## CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2016 – 2020

The FY 2016-20 Capital Improvements Program (CIP) represents the City's plan for development. The Capital Improvements Program is reviewed each year to reflect changing priorities and to provide a framework for identifying capital requirements; the impact of capital projects on operating budgets; scheduling; and coordinating related projects.

The Capital Improvements Program has two primary components. The General Government CIP represents non-utility projects such as streets, parks, and general government facilities. Typically, these projects will be funded via general obligation bonds, certificates of obligation, tax revenue, or other financing methods. The Utility CIP represents projects that benefit the City's Utility Fund. These projects are generally funded with revenue bonds, impact fees, and rate revenue.

The CIP budget is a five-year program that is compiled by City staff. Necessary projects are identified; costs are estimated; and possible funding sources are acknowledged. Additional operating and maintenance costs are also reflected for each project. Recommended capital improvements are reviewed by the City Manager. Afterwards, they are sent to City Council for final approval.

### FY 2015-16 CAPITAL-RELATED EXPENDITURES

A total of \$5,481,420 is to be spent for capital-related items during FY 2015-16. The majority of these expenditures (\$4,895,000 or 89%) are directly related to the Capital Improvements Program. The remaining amount (\$586,420) can be attributed to routine capital expenditures.

<b>Capital Improvements Program (CIP)</b>	
Parks and Recreation Projects	\$615,000
Special and General Projects	280,000
Utility Projects	4,000,000
<b>Total CIP Expenditures</b>	<b>\$4,895,000</b>
<b>Routine Expenditures</b>	
General Fund	\$149,280
Utility Fund	41,000
Equipment Replacement Fund	291,300
Information Technology Fund	104,840
<b>Total Routine Expenditures</b>	<b>\$586,420</b>
<b>Total Capital-Related Expenditures</b>	<b>\$5,481,420</b>

## CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2016 – 2020

### GENERAL GOVERNMENT PROJECTS

#### Public Safety Projects

The public safety projects include the replacement of two fire apparatus. Engine 14, a 2008 Pierce Quantum HDRP-206, will be replaced in 2017. A new ladder truck will replace the Fire Department's 2006 Pierce Quantum 105' aerial ladder in 2019. Due to the long life and high cost, these items are not included in the Equipment Replacement Fund.

#### Parks and Recreation Projects

The construction of Egret Bay Park and an exercise course around the City Hall detention pond are two of the major projects planned for FY 2015-16. Replacing the playground equipment at Walnut Park also has priority. Building a new shared use path will occur in three phases beginning in 2017.

#### Streets and Sidewalks Projects

Part of the five-year plan calls for the construction of NASA Bypass Extension from Interstate 45 to NASA Parkway. This vital road will enhance mobility and spur economic development. Additional growth will require infrastructure expansion along Old Galveston Road and Kobayashi. NASA Parkway beautification projects will begin in 2017.

#### Special and General Projects

A total of \$280,000 is budgeted in FY 2015-16 to replace the communications tower at the police station. Replacing chillers, roofs, and the animal shelter is anticipated in future years.

### UTILITY PROJECTS

The Utility CIP reflects projects that are structured to meet future development. These projects are included in the five-year utility rate design as well as the impact fee study. Because expected growth is not always initiated as planned, utility projects are often advanced forward or pushed backward among years.

#### Water Projects

Seven projects have been identified for the Capital Improvements Program for the next five years. Included in FY 2015-16 is \$4,000,000 to replace the 42" water line from the Southeast Water Purification to Webster. Work along Old Galveston Road and NASA Bypass Extension will allow future development to occur in these areas.

#### Wastewater Projects

Anticipated future development requires work along NASA Bypass Extension in the upcoming years. No significant wastewater projects are scheduled for FY 2015-16.

## CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2016 – 2020

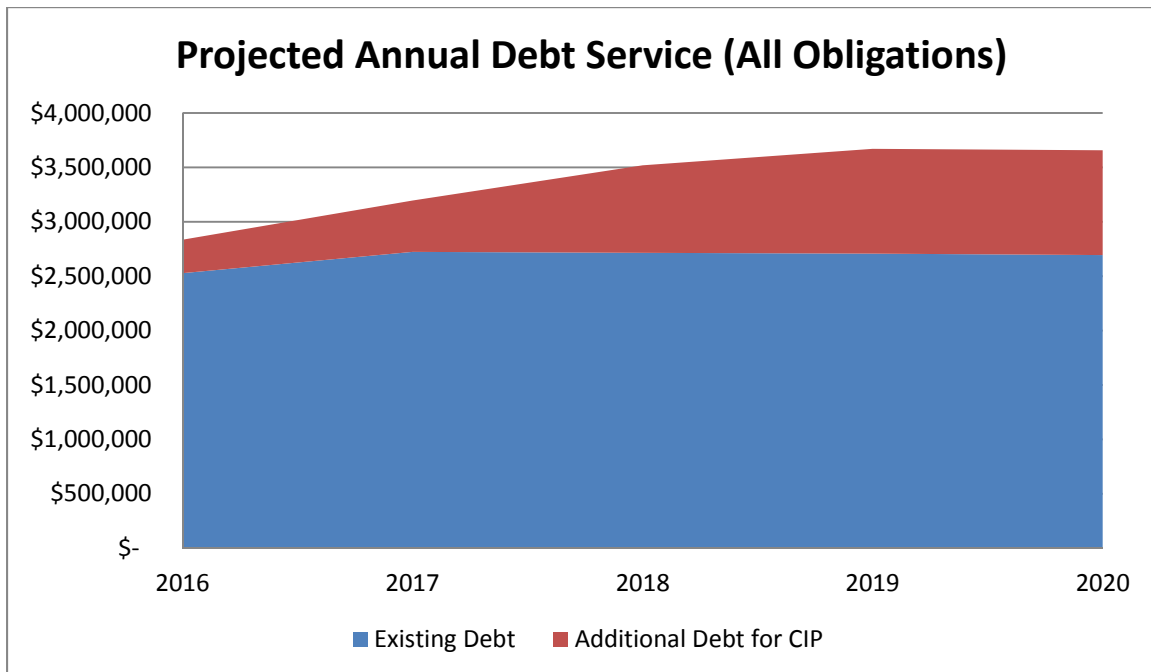
### IMPACT UPON FUTURE BUDGETS

The City of Webster utilizes the most beneficial method of financing capital projects including cash, bonds, developer contributions, and grants. The appropriate financing method depends, in part, upon the effect to the property tax rate.

The five-year Capital Improvements Program calls for a stable use of General Fund revenue until 2018. Contributions from the General Fund drop by more than half in 2019 to \$300,000 and fall again to \$150,000 in 2020. This limited use of General Fund revenue is highly dependent upon the receipt of grant funds. If grants are not awarded, it will be necessary to increase the General Fund contribution or issue more debt to complete the projects.

Three tax-supported bond issuances may occur over the next five years. Annual debt service would increase by \$165,000, \$138,000, and \$158,000 respectively. Assuming taxable property values remained at \$1.9 billion, the property tax rate would increase a total of 2.4 cents by 2019. The Utility Fund may issue \$4,000,000 of revenue bonds in 2016 and an additional \$2,525,000 in 2018. Average annual debt service would consequently increase by \$307,251 and \$193,573. It may be necessary to increase utility rates by a total of 98 cents to earn sufficient revenue to cover the additional debt service.

The Capital Improvements Program contains the anticipated operating costs associated with each project. Most of the projects over the next five years have little impact upon operations. Over the five year program, operations and maintenance costs are expected to increase only \$105,500.





**Capital Improvements Program**  
**Fiscal Years 2016 - 2020**  
**General Government Projects**

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year Ending					
	2016	2017	2018	2019	2020	Total
<b>Public Safety Projects</b>						
Replace Ladder Truck L-14	\$ -	\$ -	\$ -	\$ 1,250,000	\$ -	\$ 1,250,000
Replace Fire Engine E-14	-	750,000	-	-	-	750,000
<b>Total Public Safety Projects</b>	<b>-</b>	<b>750,000</b>	<b>-</b>	<b>1,250,000</b>	<b>-</b>	<b>2,000,000</b>
<b>Parks and Recreation Projects</b>						
Egret Bay Park	515,000	-	-	-	-	515,000
East-West Shared Use Path	-	750,000	800,000	1,500,000	-	3,050,000
Replace Walnut Park Play Apparatus	-	100,000	-	-	-	100,000
Exercise Course Around City Hall Detention Pond	100,000	-	-	-	-	100,000
<b>Total Parks and Recreation Projects</b>	<b>615,000</b>	<b>850,000</b>	<b>800,000</b>	<b>1,500,000</b>	<b>-</b>	<b>3,765,000</b>
<b>Streets and Sidewalks Projects</b>						
Professional Park Overlay	-	150,000	-	-	-	150,000
Old Galveston Road	-	-	-	1,600,000	-	1,600,000
Commerce Street Overlay	-	200,000	-	-	-	200,000
Kobayashi from NASA Pkwy to Medical Center	-	1,400,000	-	-	-	1,400,000
NASA Bypass Extension	-	-	9,000,000	-	-	9,000,000
NASA Parkway Beautification	-	250,000	-	-	-	250,000
<b>Total Streets and Sidewalks Projects</b>	<b>-</b>	<b>2,000,000</b>	<b>9,000,000</b>	<b>1,600,000</b>	<b>-</b>	<b>12,600,000</b>
<b>Special and General Projects</b>						
Replace Chiller System at City Hall Complex	-	-	350,000	-	-	350,000
Replace Service Center and Utility Shop Roofs	-	-	300,000	-	-	300,000
New Animal Shelter	-	-	-	-	150,000	150,000
Replace Communications Tower	280,000	-	-	-	-	280,000
<b>Total Special and General Projects</b>	<b>280,000</b>	<b>-</b>	<b>650,000</b>	<b>-</b>	<b>150,000</b>	<b>1,080,000</b>
<b>Total Expenditures For All Projects</b>	<b>\$ 895,000</b>	<b>\$ 3,600,000</b>	<b>\$ 10,450,000</b>	<b>\$ 4,350,000</b>	<b>\$ 150,000</b>	<b>\$ 19,445,000</b>

Sources of Funding	2016	2017	2018	2019	2020	Total
Bond Issuances	\$ -	\$ 2,150,000	\$ 1,800,000	\$ 1,250,000	\$ -	\$ 5,200,000
Grants	-	600,000	7,840,000	1,200,000	-	9,640,000
Contributions	-	-	-	1,600,000	-	1,600,000
General Fund Revenues	760,000	716,740	810,000	300,000	150,000	2,736,740
Other Funding	135,000	133,260	-	-	-	268,260
<b>Total Funding For All Projects</b>	<b>\$ 895,000</b>	<b>\$ 3,600,000</b>	<b>\$ 10,450,000</b>	<b>\$ 4,350,000</b>	<b>\$ 150,000</b>	<b>\$ 19,445,000</b>

Divisions with O&M	2016	2017	2018	2019	2020	Total
Public Works - Maintenance	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 6,000	\$ 18,000
Public Works - Parks Maintenance	11,500	13,500	17,500	22,500	22,500	87,500
<b>Total Additional O&amp;M Expenditures</b>	<b>\$ 11,500</b>	<b>\$ 17,500</b>	<b>\$ 21,500</b>	<b>\$ 26,500</b>	<b>\$ 28,500</b>	<b>\$ 105,500</b>

**Capital Improvements Program  
Fiscal Years 2016 - 2020  
Utility Projects**

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year Ending					Total
	2016	2017	2018	2019	2020	
<b>Water Projects</b>						
Old Galveston Road 12" Water Line	\$ -	\$ -	\$ -	\$ 427,500	\$ -	\$ 427,500
NASA Bypass Ext I45 to FM 528 8" & 12"	-	-	1,164,900	-	-	1,164,900
NASA Bypass FM 528 to Jasmine 12" WL	-	-	399,600	-	-	399,600
Jasmine Street 12" Water Line	-	-	475,000	-	-	475,000
Hwy 3 12" Water Line	-	266,400	-	-	-	266,400
42" Water Line from SEWPP to Webster	4,000,000	-	-	-	-	4,000,000
Texas Avenue South 12" Water Line	-	-	-	-	287,400	287,400
<b>Total Water Projects</b>	<b>4,000,000</b>	<b>266,400</b>	<b>2,039,500</b>	<b>427,500</b>	<b>287,400</b>	<b>7,020,800</b>
<b>Wastewater Projects</b>						
NASA Bypass Ext I45 to FM 528 15"	-	-	710,400	-	-	710,400
IH 45 Southbound On-Ramp 18" Sewer	-	-	282,700	-	-	282,700
NASA Bypass 8" & 10" Sewer Line	-	-	297,400	-	-	297,400
NASA Bypass FM 528 to Jasmine 12" SL	-	-	457,700	-	-	457,700
Jasmine Street 12" Sanitary Sewer Line	-	-	420,500	-	-	420,500
IH 45 Feeder Road 12" Sanitary Sewer	-	319,200	-	-	-	319,200
<b>Total Wastewater Projects</b>	<b>-</b>	<b>319,200</b>	<b>2,168,700</b>	<b>-</b>	<b>-</b>	<b>2,487,900</b>
<b>Total Expenditures For All Projects</b>	<b>\$ 4,000,000</b>	<b>\$ 585,600</b>	<b>\$ 4,208,200</b>	<b>\$ 427,500</b>	<b>\$ 287,400</b>	<b>\$ 9,508,700</b>

Sources of Funding	Estimated Funding Amount by Fiscal Year					Total
	2016	2017	2018	2019	2020	
Bond Issuances	\$ 4,000,000	\$ -	\$ 2,524,920	\$ -	\$ -	\$ 6,524,920
Impact Fees	-	234,240	1,683,280	171,000	114,960	2,203,480
Utility Fund Revenues	-	351,360	-	256,500	172,440	780,300
Other Funding	-	-	-	-	-	-
<b>Total Funding For All Projects</b>	<b>\$ 4,000,000</b>	<b>\$ 585,600</b>	<b>\$ 4,208,200</b>	<b>\$ 427,500</b>	<b>\$ 287,400</b>	<b>\$ 9,508,700</b>

Divisions with O&M	Operations & Maintenance (O&M) Expenditures by Fiscal Year					Total
	2016	2017	2018	2019	2020	
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater	-	-	-	-	-	-
<b>Total Additional O&amp;M Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Public Safety**

**Replace Ladder Truck L-14**

**Project Description**

The Fire Department's ladder truck, a 2006 Pierce Quantum 105' aerial ladder, was purchased in 2006. It will be reaching the end of its expected useful life in 2019. Due to its long life and high cost, this item is not included in the Equipment Replacement Fund.

**Effect Upon Operations & Maintenance**

No significant change to operation and maintenance expenditures are anticipated with this item. However, expenditures for debt service are likely to increase if bonds are issued as anticipated.

**Estimated Project Cost           \$ 1,250,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 1,250,000	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ 1,250,000	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Public Safety**

**Replace Fire Engine E-14**

**Project Description**

The Fire Department's fire engine, a 2008 Pierce Quantum HDRP-206, was purchased in 2008. It will be reaching the end of its expected useful life in 2017. Due to its long life and high cost, this item is not included in the Equipment Replacement Fund.

**Effect Upon Operations & Maintenance**

No significant change to operation and maintenance expenditures are anticipated with this item. However, expenditures for debt service are likely to increase if bonds are issued as anticipated.

**Estimated Project Cost           \$    750,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ 750,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ 750,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Parks and Recreation**

**Egret Bay Park**

**Project Description**

The City has approximately 2.81 acres of property that is proposed to be converted into a park, which is located approximately 1,700 LF north of Clear Creek. The future park will consist of concrete pavement for parking, sidewalks, a pavilion, park lighting, perimeter fencing, various park fixtures, such as benches and bike racks, and various types of landscaping.

**Effect Upon Operations & Maintenance**

It is anticipated that operations and maintenance expenditures will increase approximately \$10,000 per year for mowing and landscaping at the park.

**Estimated Project Cost           \$   515,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ 515,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	380,000	-	-	-	-
Other Funding	135,000	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Parks and Recreation**

**East-West Shared Use Path**

**Project Description**

This project will provide connectivity for East-West pedestrian and bicycle travel between the FM 270 shared-use path and Challenger Park.

A four-phase approach to construction is anticipated:

- 2017 Highway 3 to Kobayashi
- 2018 Kobayashi to Interstate 45
- 2018 Interstate 45 to Challenger Park
- 2019 FM 270 to Highway 3

**Effect Upon Operations & Maintenance**

Annual maintenance costs are expected to increase by \$2,000 - \$5,000 per phase to maintain the path.

**Estimated Project Cost           \$ 3,050,000**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Cost by Fiscal Year	\$ -	\$ 750,000	\$ 800,000	\$ 1,500,000	\$ -

**Sources of Funding Identified**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	600,000	640,000	1,200,000	-
Contributions	-	-	-	-	-
General Fund Revenues	-	150,000	160,000	300,000	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Cost by Fiscal Year	\$ -	\$ 2,000	\$ 6,000	\$ 11,000	\$ 11,000

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Parks and Recreation**

**Replace Walnut Park Play Apparatus**

**Project Description**

The play equipment at Walnut Park was installed during construction of the park in 1996. It is nearing the end of its useful life. This project consists of replacing the large play apparatus for 5-12 year old children and all of the play equipment for 2-5 year old children.

**Effect upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    100,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ 100,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	70,000	-	-	-
Other Funding	-	30,000	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Parks and Recreation**

**Exercise Course Around City Hall Detention Pond**

**Project Description**

This project will consist of an obstacle course and walking path around the City detention pond. This will give the Police Department the ability to establish and test fitness standards as well as serve as an exercise course for City staff and residents.

**Effect Upon Operations & Maintenance**

Annual maintenance costs are expected to increase by \$1,500 per year to maintain the course.

**Estimated Project Cost           \$    100,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ 100,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	100,000	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500



**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Streets and Sidewalks**

**Professional Park Overlay**

**Project Description**

Professional Park Drive will require an overlay every 5-8 years. This includes removing the existing asphalt surface and installing new asphalt overlay.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    150,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ 150,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	150,000	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Streets and Sidewalks**

**Old Galveston Road**

**Project Description**

This project would replace the existing section of Old Galveston Road (approximately 3,300 LF) with new utilities and concrete street from NASA Parkway to NASA Bypass. The new utilities will consist of water, storm, and sanitary sewer lines. The road replacement will allow an all-weather surface to access two of the City's lift stations located off this road. Additionally, this would allow for the expansion of more development along the east side of Old Galveston Road. Section 4.7(b) of the Development Agreement for the Edgewater subdivision requires the developer to make improvements to Old Galveston Road for traffic mitigation.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated within the first five years. Afterwards, annual maintenance could increase by at least \$2,000.

**Estimated Project Cost           \$   1,600,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 1,600,000	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	1,600,000	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Streets and Sidewalks**

**Commerce Street Overlay**

**Project Description**

This project would replace the existing asphalt pavement along Commerce Street (approximately 1,700 LF) with new asphalt pavement. Heavy commercial traffic from the adjacent concrete plant has substantially deteriorated the road. The asphalt pavement will extend the life of the street and promote development along the east side of Commerce Street.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    200,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ 200,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	200,000	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Streets and Sidewalks**

**Kobayashi from NASA Pkwy to Medical Center**

**Project Description**

This project would replace the existing section of Kobayashi Road between Medical Center Boulevard and NASA Parkway (approximately 2,600 LF) with new concrete pavement. The existing street shows signs of excessive settlement along this entire section of roadway with indications of subsurface failure. This section of Kobayashi Road was identified as needing replacement within five years.

**Effect Upon Operations & Maintenance**

With the replacement of pavement, annual maintenance costs are expected to decline by \$1,000. However, expenditures for debt service are likely to increase if bonds are issued as anticipated.

**Estimated Project Cost           \$ 1,400,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Streets and Sidewalks**

**NASA Bypass Extension**

**Project Description**

This project consists of the extension of NASA Bypass from Interstate 45 to NASA Parkway. The four-lane divided roadway would provide enhanced mobility east to west. When combined with the future extension of Beamer Road and the proposed Landing Boulevard in League City, north to south mobility would increase as well. NASA Bypass Extension will provide an additional evacuation route, spur economic development, and alleviate congestion.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated in the first three years. However, expenditures for debt service are likely to increase if bonds are issued as anticipated.

**Estimated Project Cost            \$ 9,000,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ 1,800,000	\$ -	\$ -
Grants	-	-	7,200,000	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Streets and Sidewalks**

**NASA Parkway Beautification**

**Project Description**

This project will beautify NASA Parkway medians between Highway 3 and NASA Bypass. The scope of the project will include the installation of vegetation that coordinates with that of NASA Parkway as a whole and an irrigation system.

**Effect Upon Operations & Maintenance**

Annual maintenance costs are expected to increase by \$5,000 per year for irrigation and trimming.

**Estimated Project Cost           \$    250,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ 250,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	119,740	-	-	-
Other Funding	-	130,260	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Special and General Projects**

**Replace Chiller System at City Hall Complex**

**Project Description**

The chiller system for City Hall and the Police Department was installed in 2001 and is nearing the end of its useful life. Each chiller has required significant repair. This project will replace both chiller units and integrate system controls to properly communicate with new and existing equipment.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    350,000**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Cost by Fiscal Year	\$ -	\$ -	\$ 350,000	\$ -	\$ -

**Sources of Funding Identified**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	350,000	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Special and General Projects**

**Replace Service Center and Utility Shop Roofs**

**Project Description**

The Public Works service center and utility shop roofs were installed in 1997. These roofs have experienced multiple leaks, and the insulation system is failing.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    300,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ 300,000	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	300,000	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -



**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Special and General Projects**

**New Animal Shelter**

**Project Description**

The current animal shelter was constructed by City personnel to meet minimum care and State requirements. In order to better serve the animals and general public, a new shelter is necessary. The amount reflected in the Capital Improvements Program is an estimate for only the minimum amount of work to be done.

**Effect Upon Operations & Maintenance**

Annual maintenance costs are expected to increase by \$2,000 per year for utilities. The facility will be operated by existing staff.

**Estimated Project Cost           \$    150,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 150,000

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	150,000
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 2,000

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**General Government**

**Special and General Projects**

**Replace Communications Tower**

**Project Description**

The tower that is used for public safety dispatch and communications is several years old. A recent structural engineering study revealed that the tower does not meet the current wind rating of 152 MPH. Rust was also found around several bolts that secure the tower in place. The study recommended replacement of the communications tower.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    280,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ 280,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	280,000	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**Utility**

**Water**

**Old Galveston Road 12" Water Line**

**Project Description**

A 12-inch water line extending from a 12-inch line at NASA Parkway to approximately 2,500 feet south. This line will help provide more water for a proposed large mixed-use development to the east and provides a looped system between this road and State Highway 3.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    427,500**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 427,500	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	171,000	-
Utility Fund Revenues	-	-	-	256,500	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2016 - 2020**

Utility

Water

**NASA Bypass Extension I45 to FM 528 12"**

**Project Description**

This project consists of approximately 650 feet of 12-inch and 1,000 feet of 8-inch water line along the westside of IH 45 frontage road, extending water service from Magnolia Avenue right-of-way to the south city limit. In addition, approximately 4,450 feet of 12-inch water line will be constructed, extending from FM 528 along future NASA Bypass Extension to the IH 45 frontage road.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$ 1,164,900**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ 1,164,900	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ 698,940	\$ -	\$ -
Impact Fees	-	-	465,960	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**Utility**

**Water**

**NASA Bypass Extension FM 528 to Jasmine 12"**

**Project Description**

The project consists of a 12-inch water line along future NASA Bypass Extension from FM 528 to Jasmine Street for approximately 2,300 feet to provide water service to the new development in the area.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    399,600**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ 399,600	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ 239,760	\$ -	\$ -
Impact Fees	-	-	159,840	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**Utility**

**Water**

**Jasmine Street 12" Water Line**

**Project Description**

This is a 12-inch water line along the future Jasmine Street from the future NASA Bypass Extension to IH 45 for approximately 2,400 feet. This water line will provide water service to the new development along future Jasmine Street.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    475,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ 475,000	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ 285,000	\$ -	\$ -
Impact Fees	-	-	190,000	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**Utility**

**Water**

**Hwy 3 12" Water Line**

**Project Description**

This project adds approximately 1,300 feet of 12-inch water supply line along State Highway 3 from Texas Avenue West to North. This line is provide water service to the area west of State Highway 3.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    266,400**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ 266,400	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	106,560	-	-	-
Utility Fund Revenues	-	159,840	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

Utility

Water

**42" Water Line from SEWPP to Webster**

**Project Description**

The main source of water for the City of Webster and several other entities is the Southeast Water Purification Plant that is operated by the City of Houston. Constructed in the 1970's, the 42" water line from the plant to the City has reached the end of its life. The line has required numerous repairs and has been de-rated from 100 psi to 80-85 psi due to its poor condition. The City of Houston has notified the City of its intention to replace this line beginning in 2015. Owning a 10% interest in the plant, Webster will be expected to contribute \$4,000,000 to \$7,000,000 towards the cost of construction.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item. However, debt service expenses will increase with the issuance of bonds for this project.

**Estimated Project Cost           \$ 4,000,000**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -



**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

**Utility**

**Water**

**Texas Avenue South 12" Water Line**

**Project Description**

This project consists of a 12" water line extending north from the intersection of North Texas Avenue to Highway 3.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    287,400**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 287,400

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	114,960
Utility Fund Revenues	-	-	-	-	172,440
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

Utility

Wastewater

**NASA Bypass Extension I45 to FM 528 15"**

**Project Description**

The project consists of approximately 3,500 feet of 15-inch sanitary sewer line along future NASA Bypass Extension from FM 528 to the south, terminating at a Harris County Flood Control District ditch. This line will provide sanitary sewer collection service to the developments in this area.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    710,400**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ 710,400	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ 426,240	\$ -	\$ -
Impact Fees	-	-	284,160	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

Utility

Wastewater

**IH 45 Southbound On-Ramp 18" Sewer**

**Project Description**

This project places an 18-inch sanitary sewer trunk line along the IH 45 on-ramp from a Harris County Flood Control District ditch to a manhole at IH 45. This line will replace an existing 10-inch sanitary sewer line. It will complete the removal and replacement of an entire existing 10-inch sanitary sewer line along IH 45 southbound feeder road which is partially being completed as part of the IH 45 right-of-way widening project. Once it is complete, the system will provide additional capacity to handle the flow which would eventually discharge from the FM 528 lift station.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    282,700**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ 282,700	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ 169,620	\$ -	\$ -
Impact Fees	-	-	113,080	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

Utility

Wastewater

**NASA Bypass 8" & 10" Sewer Line**

**Project Description**

This includes an 8-inch line along the future alignment of NASA Bypass from the east side of a Harris County Flood Control District ditch to IH 45 for approximately 500 feet and a 10-inch line along IH 45 frontage road extending north for approximately 2,400 feet to an existing lift station. These new lines will provide sanitary sewer service to this area.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    297,400**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ 297,400	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ 178,440	\$ -	\$ -
Impact Fees	-	-	118,960	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

Utility

Wastewater

**NASA Bypass Extension FM 528 to Jasmine 12"**

**Project Description**

The project places approximately 2,500 feet of 12-inch sanitary sewer line along the future NASA Bypass Extension from FM 528 to Jasmine Street. This line will provide sanitary sewer service to the developments along the future NASA Bypass Extension.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    457,700**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ 457,700	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ 274,620	\$ -	\$ -
Impact Fees	-	-	183,080	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

Utility

Wastewater

**Jasmine Street 12" Sanitary Sewer Line**

**Project Description**

The project includes a 12-inch sanitary sewer line along Jasmine Street from the future NASA Bypass Extension to an existing lift station at IH 45 for approximately 2,300 feet. This line will provide sanitary sewer service to the developments along Jasmine Street.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    420,500**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ 420,500	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ 252,300	\$ -	\$ -
Impact Fees	-	-	168,200	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2016 - 2020**

Utility

Wastewater

**IH 45 Feeder Road 12" Sanitary Sewer**

**Project Description**

This project places approximately 1,635 feet of 12-inch sanitary sewer line along the IH 45 southbound frontage road from Jasmine Street to the south. This line will provide sanitary sewer service for the developments along the west side of IH 45 frontage road.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    319,200**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ 319,200	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2016	2017	2018	2019	2020
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	127,680	-	-	-
Utility Fund Revenues	-	191,520	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2016	2017	2018	2019	2020
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -





**City of Webster, Texas**  
**Summary of Unobligated Fund Balance <sup>1</sup>**  
**Capital Projects Funds**  
**As of September 30, 2015**

	<b>Governmental Activities</b>				
	<b>Parks &amp; Landscape</b>	<b>Street Construction</b>	<b>Street / Sidewalk</b>	<b>General Projects</b>	<b>Edgewater Projects</b>
<b>Current Resources</b>					
Cash and equivalents	\$ 2,182,555	\$ 461,593	\$ 67,415	\$ 1,937	\$ 141,529
Securities	-	490,120	-	-	-
Accrued Interest	-	2,054	-	-	-
Liabilities	-	(40,247)	-	-	-
<b>Total Current Resources</b>	<b>2,182,555</b>	<b>913,520</b>	<b>67,415</b>	<b>1,937</b>	<b>141,529</b>
<b>Allocated Budget Outstanding</b>					
Webster Space Walk	\$ 1,828,080	\$ -	\$ -	\$ -	\$ -
Shelter-Texas Ave Park	-	-	-	-	-
Walnut Park Track	150,000	-	-	-	-
I45 Util Reloc - Med Ctr to FM 2351	-	47,797	-	-	-
Packer Court	-	197,018	-	-	-
Traffic Preemption	-	120,059	-	-	-
Highway 3 Bike Path	-	385,000	-	-	-
FM 270 Park	-	-	-	-	134,760
Water Tank Painting	-	-	-	-	-
42" Water Line	-	-	-	-	-
Rice Creek Lane Phase 2	-	-	-	-	-
<b>Total Allocated Budget Outstanding</b>	<b>1,978,080</b>	<b>749,874</b>	<b>-</b>	<b>-</b>	<b>134,760</b>
<b>Unobligated Fund Balance</b>	<b>\$ 204,475</b>	<b>\$ 163,646</b>	<b>\$ 67,415</b>	<b>\$ 1,937</b>	<b>\$ 6,769</b>

<sup>1</sup> Includes only ongoing capital projects as of September 30, 2015. Does not include potential future projects identified in the 5-year CIP.

<u>Business-type Activities</u>			<u>Internal Svc</u>	<u>Component Unit</u>	<u>Total</u>
<u>Sewer</u>	<u>Water</u>	<u>Water/Sewer</u>	<u>Information</u>	<u>WEDC</u>	<u>All Funds</u>
<u>Impact</u>	<u>Impact</u>	<u>Construction</u>	<u>Technology</u>	<u>Operating</u>	
\$ 1,166,191	\$ 1,906,255	\$ 779,727	\$ 13,668	\$ 64,693	\$ 6,785,563
-	551,573	-	-	-	1,041,693
-	1,705	-	-	-	3,759
-	-	(191,377)	-	-	(231,623)
<b>1,166,191</b>	<b>2,459,533</b>	<b>588,351</b>	<b>13,668</b>	<b>64,693</b>	<b>7,599,392</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,828,080
-	-	-	-	-	-
-	-	-	-	-	150,000
-	-	-	-	-	47,797
-	-	-	-	-	197,018
-	-	-	-	-	120,059
-	-	-	-	-	385,000
-	-	-	-	-	134,760
-	-	88,500	-	-	88,500
-	-	400,000	-	-	400,000
-	-	-	-	-	-
-	-	<b>488,500</b>	-	-	<b>3,351,214</b>
<b>\$ 1,166,191</b>	<b>\$ 2,459,533</b>	<b>\$ 99,851</b>	<b>\$ 13,668</b>	<b>\$ 64,693</b>	<b>\$ 4,248,178</b>



## Webster Economic Development Corporation Overview

The Webster Economic Development Corporation (WEDC), incorporated on September 21, 1999, in accordance with the Texas Development Corporation Act of 1979 and governed by Section 4B of the Act, authorized a half-cent sales tax to be used to promote a wide range of initiatives designed to stimulate new and expanded commercial development, including the funding of land, buildings, facilities, infrastructure, and expenditures that comply with eligible projects as defined in the Act and subsequently codified in Chapter 505 of the Texas Local Government Code. The purpose of WEDC is to grow the City's commercial tax base in order to foster a vibrant economy. Since its inception, two of WEDC's principles continue to be the funding of infrastructure projects that fuel commercial development within targeted sectors and establishing a destination development. Additional WEDC tenets include conducting proactive, innovative business recruitment, forging strong bonds between the City and its commercial constituents, and marketing and positioning Webster as the medical center of the south, the retail, dining and entertainment capital of Bay Area Houston, and the aerospace capital of the southwest.

City staff performs all functions of the WEDC, including economic development activities, project management, accounting services, audit services, and cash and investment activities. These activities are authorized under the Administrative Services Contract by and between the City of Webster and WEDC. A charge of \$700,000 is assessed annually. WEDC acts on behalf of the City and is regulated by a seven-member board of directors, comprised of three City Council members, two Webster residents, one Webster business representative who resides in Webster, and one Webster business representative who resides in Harris County.

For Fiscal Year 2015-16, \$772,680 of the \$4,254,500 in budgeted revenues (18.2%) will be used to pay debt service requirements on the Sales Tax Revenue Refunding Bonds, Series 2015.

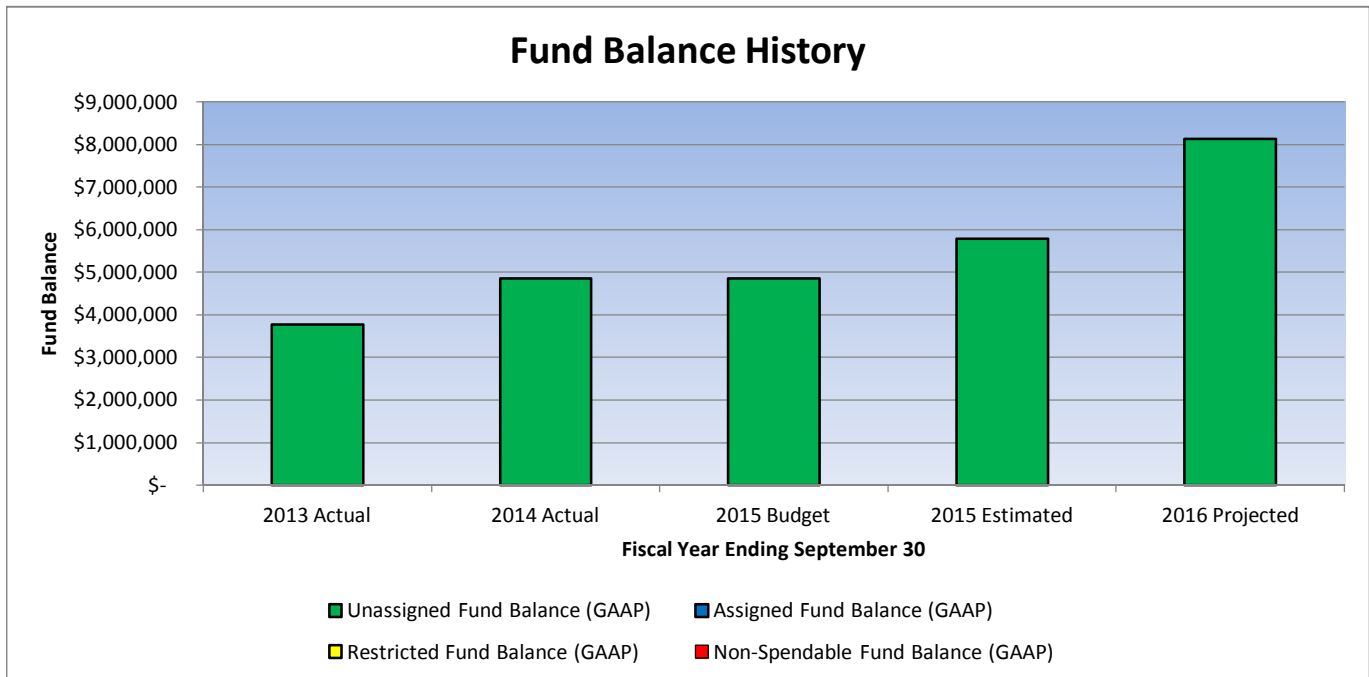
**WEDC Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b><u>Budget Basis:</u></b>					
Beginning Unassigned Fund Balance (GAAP)	\$ 2,881,719	\$ 3,771,730	\$ 4,852,626	\$ 4,852,626	\$ 5,785,626
Revenues <sup>1</sup>	3,577,709	3,807,913	3,901,540	4,070,740	4,254,500
Expenditures	(2,687,694)	(2,727,430)	(3,901,540)	(3,137,740)	(1,917,960)
Net Increase / (Decrease) in Fund Balance	890,015	1,080,483	-	933,000	2,336,540
Ending Unassigned Fund Balance (Budget)	<b>\$ 3,771,734</b>	<b>\$ 4,852,213</b>	<b>\$ 4,852,626</b>	<b>\$ 5,785,626</b>	<b>\$ 8,122,166</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Unassigned Fund Balance (Budget)	\$ 3,771,734	\$ 4,852,213	\$ 4,852,626	\$ 5,785,626	\$ 8,122,166
Adjustment <sup>2</sup>	(4)	413	-	-	-
Unassigned Fund Balance (GAAP)	3,771,730	4,852,626	4,852,626	5,785,626	8,122,166
Assigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	413	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 3,772,143</b>	<b>\$ 4,852,626</b>	<b>\$ 4,852,626</b>	<b>\$ 5,785,626</b>	<b>\$ 8,122,166</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to unassigned fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**050 - WEDC Fund  
Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Franchise &amp; Local Taxes</b>					
2010 Sales Tax	\$ 3,572,092	\$ 3,803,157	\$ 3,897,000	\$ 4,065,300	\$ 4,250,270
<b>Total Franchise &amp; Local Taxes</b>	<b>3,572,092</b>	<b>3,803,157</b>	<b>3,897,000</b>	<b>4,065,300</b>	<b>4,250,270</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	3,617	4,756	4,540	5,440	4,230
6100 Other Income	2,000	-	-	-	-
<b>Total Miscellaneous Income</b>	<b>5,617</b>	<b>4,756</b>	<b>4,540</b>	<b>5,440</b>	<b>4,230</b>
<b>WEDC Fund</b>	<b>\$ 3,577,709</b>	<b>\$ 3,807,913</b>	<b>\$ 3,901,540</b>	<b>\$ 4,070,740</b>	<b>\$ 4,254,500</b>

## Webster Economic Development Corporation

### DIVISION DESCRIPTION

The mission of the Webster Economic Development Corporation (WEDC) is to grow the City of Webster's commercial tax base to cultivate a vibrant community. Through business recruitment, expansion, and retention initiatives, WEDC markets the City of Webster as the nucleus for targeted industry sectors including retail, dining, entertainment, medical, aerospace, professional office, and tourism.

### ACHIEVEMENTS DURING FY 2014-2015

- Implemented initiatives that resulted in retail, dining, entertainment, medical, aerospace, office, and tourism growth
- Facilitated land acquisition and the potential project scope for the destination development

### DIVISION GOALS AND ACTION ITEMS FOR FY 2015-2016

**Goal:** Launch the Destination Development Project

**Action Item:** Work with development partners to recruit venues for the space-themed area, including a hotel with conference space

**Goal:** Foster economic development through construction of new corridors

**Action Item:** Pursue funding and support for new infrastructure projects

**Goal:** Expand Webster's position as the medical, aerospace, retail, dining, and entertainment capital of Bay Area Houston

**Action Item:** Generate business recruitment, retention, and expansion proposals for targeted sectors

### SIGNIFICANT CHANGES IN THE FY 2015-2016 BUDGET

- Decrease appropriations for professional development and public relations to reflect historical expenditures
- Eliminate the Economic Development Initiatives account due to a change in budgeting practices
- Decrease transfers to the WEDC Debt Service Fund to reflect lower annual debt service payments

<u>WORKLOAD MEASURES</u>	<u>2013-2014</u> <u>ACTUAL</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>ESTIMATE</u>	<u>2015-2016</u> <u>BUDGET</u>
Number of business proposals generated	43	50	55	55
Number of business visitations	53	65	60	60
Number of special events at which the City is marketed	50	55	50	50
 <b><u>PERFORMANCE MEASURES</u></b>				
Development commitment from businesses	7	12	10	10
Proposals that generate inquiries within one year	37%	40%	40%	40%
Square feet developed for new or expanding businesses	397,840	360,000	372,557	380,000

**050 - WEDC Fund  
Expenditures**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Supplies</b>					
1400 Office & Postage	\$ 628	\$ 1,123	\$ 2,000	\$ 2,120	\$ 2,000
1700 Small Tools & Equipment	200	19	200	200	200
<b>Total Supplies</b>	<b>828</b>	<b>1,142</b>	<b>2,200</b>	<b>2,320</b>	<b>2,200</b>
<b>Services</b>					
3030 Attorney	-	425	5,000	-	5,000
3050 Auditor	4,830	7,090	6,300	6,300	6,300
3055 Business Development	9,015	7,187	8,300	8,000	8,300
3130 Consultant / Prof. Services	720	8,568	2,500	-	2,500
3190 Dues, Subscriptions, Books	27,652	28,397	28,610	28,000	28,610
3310 General Insurance	1,948	2,551	9,690	7,990	9,690
3490 Printing	1,001	96	1,000	800	1,000
3530 Professional Development	184	48	3,000	700	1,500
3570 Publications	-	-	1,000	-	1,000
3590 Public Relations	3,103	3,454	5,000	3,350	4,000
3670 Street Lights	43,873	45,072	45,150	43,900	45,150
3795 Economic Development Initiatives	-	-	1,167,740	750,000	-
<b>Total Services</b>	<b>92,326</b>	<b>102,887</b>	<b>1,283,290</b>	<b>849,040</b>	<b>113,050</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	700,000	700,000	700,000	700,000	700,000
8007 Transfer to Debt Service Fund	330,030	330,030	330,030	330,030	330,030
8057 Transfer to WEDC Debt Svc Fund	1,564,510	1,593,370	1,586,020	1,256,350	772,680
<b>Total Other Financing Uses</b>	<b>2,594,540</b>	<b>2,623,400</b>	<b>2,616,050</b>	<b>2,286,380</b>	<b>1,802,710</b>
<b>WEDC</b>	<b>\$ 2,687,694</b>	<b>\$ 2,727,430</b>	<b>\$ 3,901,540</b>	<b>\$ 3,137,740</b>	<b>\$ 1,917,960</b>



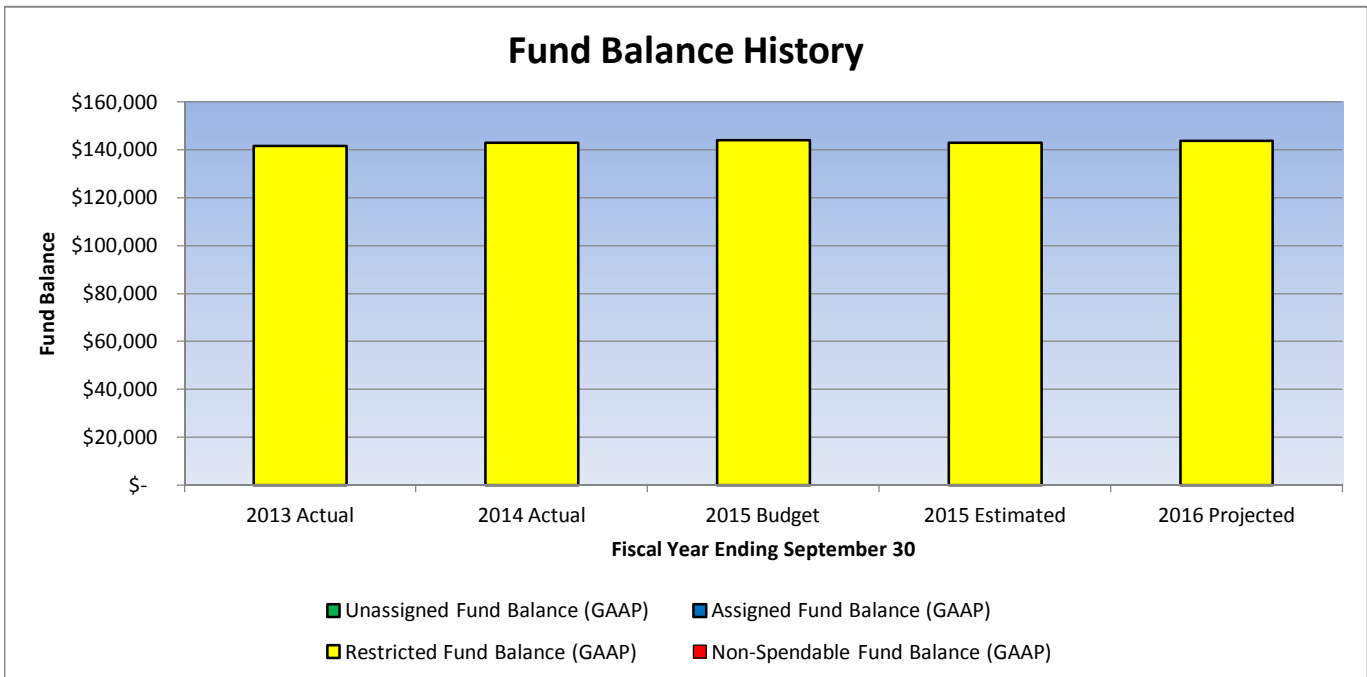
**WEDC Debt Service Fund**  
**Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2013	Actual 2014	Budget 2015	Estimated 2015	Projected 2016
<b><u>Budget Basis:</u></b>					
Beginning Restricted Fund Balance (GAAP)	\$ 138,469	\$ 141,520	\$ 143,029	\$ 143,029	\$ 143,029
Revenues <sup>1</sup>	1,565,460	1,594,274	1,586,960	10,609,260	773,420
Expenditures	(1,562,409)	(1,592,765)	(1,586,020)	(10,609,260)	(772,680)
Net Increase / (Decrease) in Fund Balance	3,051	1,509	940	-	740
Ending Restricted Fund Balance (Budget)	<b>\$ 141,520</b>	<b>\$ 143,029</b>	<b>\$ 143,969</b>	<b>\$ 143,029</b>	<b>\$ 143,769</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Restricted Fund Balance (Budget)	\$ 141,520	\$ 143,029	\$ 143,969	\$ 143,029	\$ 143,769
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	141,520	143,029	143,969	143,029	143,769
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 141,520</b>	<b>\$ 143,029</b>	<b>\$ 143,969</b>	<b>\$ 143,029</b>	<b>\$ 143,769</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> An adjustment is made to restricted fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**057 - WEDC Debt Service Fund**  
**Revenues**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 950	\$ 904	\$ 940	\$ 770	\$ 740
<b>Total Miscellaneous Income</b>	<b>950</b>	<b>904</b>	<b>940</b>	<b>770</b>	<b>740</b>
<b>Other Financing Sources</b>					
8100 Transfer from WEDC Fund	1,564,510	1,593,370	1,586,020	1,256,350	772,680
8150 Transfer from WEDC Fund	-	-	-	23,600	-
8156 Transfer from Fund 056	-	-	-	4,626,540	-
8996 Bond Issuance	-	-	-	4,510,000	-
8997 Bond Premium	-	-	-	192,000	-
<b>Total Other Financing Sources</b>	<b>1,564,510</b>	<b>1,593,370</b>	<b>1,586,020</b>	<b>10,608,490</b>	<b>772,680</b>
<b>WEDC Debt Service Fund</b>	<b>\$ 1,565,460</b>	<b>\$ 1,594,274</b>	<b>\$ 1,586,960</b>	<b>\$ 10,609,260</b>	<b>\$ 773,420</b>

**057 - WEDC Debt Service Fund  
Expenditures**

Object Description	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Estimate 2014-2015	Budget 2015-2016
<b>Services</b>					
3080 Financial	\$ 300	\$ -	\$ 750	\$ 300	\$ 500
<b>Total Services</b>	<b>300</b>	<b>-</b>	<b>750</b>	<b>300</b>	<b>500</b>
<b>Debt Service</b>					
5014 Principal - 2015 S/T Rev Ref	-	-	-	1,025,000	665,000
5016 Principal - 2006 S/T Ref & Imprv	1,075,000	1,150,000	1,200,000	-	-
5120 Bond Issuance Costs	-	-	-	122,780	-
5130 Escrow - Bond Refunding	-	-	-	9,221,380	-
5514 Interest - 2015 S/T Rev Ref	-	-	-	47,160	107,180
5516 Interest - 2006 S/T Ref & Imprv	487,109	442,765	385,270	192,640	-
<b>Total Debt Service</b>	<b>1,562,109</b>	<b>1,592,765</b>	<b>1,585,270</b>	<b>10,608,960</b>	<b>772,180</b>
<b>WEDC Debt Service</b>	<b>\$ 1,562,409</b>	<b>\$ 1,592,765</b>	<b>\$ 1,586,020</b>	<b>\$ 10,609,260</b>	<b>\$ 772,680</b>

### WEDC Debt Service Fund

#### Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2015				\$ 5,465,170
2015-2016	1,102,929	995,029	107,900	4,470,141
2016-2017	1,051,329	970,029	81,300	3,500,112
2017-2018	990,729	935,029	55,700	2,565,083
2018-2019	931,529	900,029	31,500	1,665,054
2019-2020	875,129	855,029	20,100	810,025
2020-2021	819,625	810,025	9,600	-
<b>Grand Total</b>	<b><u><u>\$ 5,771,270</u></u></b>	<b><u><u>\$ 5,465,170</u></u></b>	<b><u><u>\$ 306,100</u></u></b>	<b><u><u>\$ -</u></u></b>

### WEDC Debt Service Fund

#### WEDC Sales Tax Revenue Refunding Bonds, Series 2015

Bond Amount	\$4,510,000
Date of Issue	5/15/2015
Interest Rate	2.00 - 4.00
Date of Maturity	9/15/2021

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2015				\$ 3,485,000
2014-2015	1,072,152	1,025,000	47,152	3,485,000
2015-2016	772,900	665,000	107,900	2,820,000
2016-2017	721,300	640,000	81,300	2,180,000
2017-2018	660,700	605,000	55,700	1,575,000
2018-2019	601,500	570,000	31,500	1,005,000
2019-2020	545,100	525,000	20,100	480,000
2020-2021	489,600	480,000	9,600	-
<b>Total</b>	<b>\$ 3,791,100</b>	<b>\$ 3,485,000</b>	<b>\$ 306,100</b>	<b>\$ -</b>

### WEDC Debt Service Fund

#### Funding Agreement By & Between WEDC & City of Webster PD / EOC Expansion

Agreement Amount	\$8,488,256
Date of Issue	9/1/2000
Interest Rate	0.00
Date of Maturity	9/1/2021

	Payment	Principal	Interest	Principal Balance
9/30/2015				\$ 1,980,170
2015-2016	330,029	330,029	-	1,650,141
2016-2017	330,029	330,029	-	1,320,112
2017-2018	330,029	330,029	-	990,083
2018-2019	330,029	330,029	-	660,054
2019-2020	330,029	330,029	-	330,025
2020-2021	330,025	330,025	-	-
<b>Total</b>	<b>\$ 1,980,170</b>	<b>\$ 1,980,170</b>	<b>\$ -</b>	<b>\$ -</b>



**Chart of Accounts - Revenues**

**Ad Valorem Tax (1000)**

1010	Current Property Tax	Property taxes collected for the current year's tax levy
1050	Delinquent Property Tax	Property taxes collected for the previous years' tax levies
1200	Penalty & Interest	Penalty and interest collected on delinquent property taxes

**Franchise & Local Taxes (2000)**

2010	Sales Tax	1.5% of local sales tax collected in the City; 0.5% is for ad valorem relief
2050	Mixed Drink Tax	10.7143% of the mixed drink tax remitted to the State by establishments
2100	Franchise Fee - Electric	Franchise fees remitted to the City for use of City easements and right of ways
2110	Franchise Fee - Natural Gas	
2120	Franchise Fee - Cable	
2150	HB 1777 Telecommunications	
2200	Hotel Occupancy Tax	5% tax collected by hotels located in the city

**Permit & License Fees (3000)**

3010	Alarm Permit	Annual permit fee for burglar and fire alarm systems
3020	Plat Fee	
3050	Construction Permit	Fees for building, electrical, and sign construction
3100	Fire Protection Permit	Fees for review of fire protection systems for new construction & remodeling
3150	Food Dealer / Health Permit	Fees for food dealer and health permits
3200	Mixed Beverage Permit	Annual permit for businesses selling mixed beverages in the City
3250	Mobile Home Permit	Annual permit for mobile homes located in the City
3300	Video Game Permit	Annual permit for video game machines located in the City
3350	Wrecker Permit	Annual permit for wreckers authorized to tow in the City

**Court Fines & Fees (4000)**

4010	Court Fines	Fines and fees collected by the municipal court including administrative fees
4050	Warrant Fee	Fees collected for outstanding warrants in municipal court
4100	Court State Tax	10% of the state tax collected by municipal court
4150	Child Safety Fee	Fees collected for moving violations in a school zone (includes county allocations to the City)
4200	Court Security Fee	Fees collected in municipal court to be used for court security
4250	Judicial Efficiency Fee	Fees collected in municipal court to be used for efficiency of the court
4300	Court Technology Fee	Fees collected in municipal court to be used for court technology

**Charges for Service (5000)**

5050	Recreation Programs	User fees for the City's recreation programs
5070	Agreement - Nassau Bay	Charges for providing public safety dispatching services for other jurisdictions
5080	Agreement - Southeast VFD	Charges for providing public safety dispatching services for other jurisdictions
5090	Agreement - CLEMC	Charges for providing public safety dispatching services for other jurisdictions
5095	Agreement - Acadian	Charges for providing public safety dispatching services for other jurisdictions
5100	Water - Residential Revenue	Charges for City water service
5110	Water - Apartment Revenue	
5120	Water - Commercial Revenue	
5130	Water - Other Revenue	
5150	Wastewater - Residential Revenue	Charges for City wastewater service
5160	Wastewater - Apartment Revenue	
5170	Wastewater - Commercial Revenue	
5180	Wastewater - Other Revenue	
5200	Water & Sewer Taps	Charges for installation of water and sewer tap
5300	Penalties & Reconnect Fees	Penalties for late payments and reconnection fees for water / wastewater service
5350	Civic Center Rental	User fees for rental of Civic Center
5360	Recreation Center Rental	User fees for rental of Recreation Center
5370	Park Rental	User fees for rental of TX Ave Park Pavilion
5400	Drainage - Houses	Charges for City drainage fees
5410	Drainage - Apartments / Condos	
5420	Drainage - Non-residential	
5500	Sewer Impact Fees	Fees collected for sewer projects for new construction and development
5550	Water Impact Fees	Fees collected for water projects for new construction and development
5600	IT Services - General Fund	Fees collected from General Fund divisions for IT services provided
5610	IT Services - Utility Fund	Fees collected from Utility Fund divisions for IT services provided
5620	IT Services - Court Sp. Rev. Fund	Fees collected from Court Special Revenue Fund divisions for IT services provided



**Miscellaneous Income (6000)**

6010	Police Fees	Fees for copies of accident reports, fingerprinting, and jail phone commissions
6015	Alarm Fees	Fees assessed for false alarms
6050	Interest Income	Interest earned on the City's bank accounts and investments
6100	Other Income	Other minimal income not otherwise classified
6120	Insurance Reimbursements	
6150	Sale of Property	Proceeds received from the sale of City property
6200	Police LEOSE	Funds received from the State for LEOSE training
6250	Police State Ch59 Funds	Funds received via court order pursuant to Ch59 (drug monies seizures)
6255	Police State Ch18 Funds	Funds received via court order pursuant to Ch18 (gambling money seizures)
6310	Fire TX Forest Service Funds	Funds received from the TX Forest Service for training or equipment
6320	Fire LEOSE	Funds received from the State for LEOSE training
6400	Capital Reserve Fee	Fee assessed for the purpose of building a reserve for future utility-related infrastructure bonds

**Intergovernmental (7000)**

7025	VEST Grant	Grant funds received for Bullet-proof Vest Program
7050	FD LEOSE Training Funds	Funds allocated by the State for training of fire enforcement officials
7100	PD LEOSE Training Funds	Funds allocated by the State for training of law enforcement officials

**Other Financing Sources (8000)**

8100	Transfer from WEDC	Transfer from Webster Economic Development Corporation
8101	Transfer from General Fund	Transfer from General Fund
8102	Transfer from Utility Fund	Transfer from Utility Fund
8145	Transfer from Info Technology Fund	Transfer from Info Technology Fund
8200	Transfer from WEDC	Transfer from Webster Economic Development Corporation
8201	Transfer from General Fund	Transfer from General Fund
8202	Transfer from Utility Fund	Transfer from Utility Fund
8208	Transfer from Equipment Repl. Fund	Transfer from Equipment Replacement Fund
8211	Transfer from HOT Fund	Transfer from Hotel Occupancy Tax Fund
8219	Transfer from Court Sp. Rev. Fund	Transfer from Municipal Court Special Revenue Fund
8275	Transfer from Emergency Mgmt Fund	Transfer from Emergency Management Fund
8999	Use of PY Fund Balance	Balancing account used to present intended use of prior years' fund balance

**Chart of Accounts - Expenditures / Expenses**

**Personnel (0000)**

0100	Salary & Wages	Employee wages, vehicle & cell phone allowances, certification & longevity pay, holiday bonus
0150	Overtime	Overtime pay
0200	Taxes	FICA and unemployment (TWC) tax on all applicable wages
0250	Retirement	Employer's portion of retirement contribution (TMRS)
0300	Group Insurance	Employee and dependent insurance premiums
0310	W/C Insurance	Workers comp insurance
0320	Disability Insurance	Disability insurance
0900	Other Post-Employment Benefits	Retirement benefits other than pensions

**Supplies (1000)**

1050	Certificate and Award	Plaques, pins, certificates, etc. for employee and council awarded recognition
1100	Chemical	Chemicals used for water and wastewater systems and landscaping
1200	Fire Prevention Supplies	Supplies for fire prevention awareness
1230	Holiday Supplies	Supplies for holiday decorations and festivities
1234	July 4th Celebration Committee	Supplies for July 4th celebration
1250	Investigative Supplies	Supplies used in health, fire, and police investigations including film & processing
1300	Kitchen & Janitorial Supplies	Kitchen & cleaning supplies (includes bottled water & vending machines supplies)
1400	Office and Postage	Office supplies (i.e. - paper, staplers, pens, postage, etc.)
1450	Office Furnishings	Office desks, bookcases, credenzas, chairs, and file cabinets, etc. under \$5,000 each
1550	Recreation Supplies	Supplies for City recreation programs including summer programs and camps
1600	Safety & Health	Supplies for health & safety (i.e. - fire extinguishers, protective glasses, first aid supplies, etc.)
1650	Shop Supplies	Supplies for the maintenance shop (stock)
1700	Small Tools & Equipment	Small tools and equipment under \$5,000 each
1800	Surface Water	Water purchase by the City for distribution
1850	Uniform & Apparel	Uniforms and related accessories purchased for employees
1900	Vehicle & Equipment	Fuel, oil, and items for vehicles and equipment

**Maintenance (2000)**

2050	Building Maintenance	Maintenance, repairs, and minor upgrades of City facilities
2100	Property Maintenance	Maintenance and minor upgrades of City property (includes landscaping)
2150	K-9 Maintenance	Maintenance of K-9s including, food, vet, supplies, and shelter
2200	Machine & Equipment Maintenance	Maintenance, repairs, and parts for equipment not otherwise classified (includes computers)
2250	Signage Maintenance	Maintenance and replacement of street signs, posts, traffic signs, lights, etc.
2300	Street Maintenance	Maintenance and repair of City streets
2350	Drainage Maintenance	Maintenance and repair of storm drains, street drainage, and ditch drainage
2450	Vehicle Maintenance	Maintenance and repair of City vehicles (includes replacement parts)
2500	Collection System Maintenance	Maintenance and repair of sewer collection lines
2550	Lift Station Maintenance	Maintenance and repair of lift stations
2600	Treatment Plant Maintenance	Maintenance and repair of City treatment plant (includes lab supplies)
2650	Water System Maintenance	Maintenance and repair of City water system and fire hydrants
2900	Service Contracts	Contracts to provide maintenance services for City equipment (includes software)
2910	OSSI	Maintenance agreement for OSSI software

**Services (3000)**

3010	Animal Control	Costs for providing food, vet, shelter, etc. to stray animals
3030	Attorney	Fees for services provided by city attorney and other legal counsel
3050	Audit	Fees for annual audit services
3060	Contract Services	Costs for contract-negotiated services (does not include maintenance agreements)
3070	Contract Personnel	Costs for temporary personnel
3080	Financial	Fees for financial advisor, arbitrage services, bank fees, etc.
3090	Code Codification	Fees to codify Code of Ordinances
3105	Advertising	Costs for advertisements
3110	Communication	Phone service, pager, internet services, and other communication service fees
3130	Consultant	Fees for consulting services
3135	Website Development	Costs for maintaining and improving the City website
3150	Court	Fees for judge, prosecutor, court magistrates, and warrant services
3170	Disposal	Fees to dispose of debris and sludge, records, etc.
3190	Dues, Subscriptions, Books	Professional dues, license fees, member and magazine subscriptions, and books
3210	Election	Costs associated with City elections (includes clerks, judge, ballots, supplies, etc.)
3230	E.M.S.	Fees for ambulance service
3240	Investigative Services	Costs for investigation software and reports
3250	Employee Program	EAP, Cobra admin, drug testing, vaccines, training programs, tuition reimbursement
3290	Fire Services	Stipends for part-time and auxiliary fire fighters
3310	General Insurance	Costs for property & liability insurance
3312	Sec125 Admin Fees	Administrative fees for Section 125
3330	Janitorial Services	Costs for janitorial and cleaning services of City facilities
3340	Medical Services	Costs associated with providing medical services
3350	Jury Trials	Costs for jurors, judge, and prosecutor for jury trials held by the municipal court
3390	Mosquito Control	Costs for providing mosquito control services in the City
3430	Legal Notices	Costs for posting legal notices
3440	Technology Services	Costs associated with various technology services
3460	Regulatory Services	Fees for various regulatory agencies
3470	Pre-Employment	Physicals, psychological evaluations, vaccines, employment ads, and assessment test
3490	Printing	Costs for outside printing services of forms, stationary, business cards, etc.
3510	Prisoner Support	Costs for providing meals, linens, medical services, etc. to prisoners
3530	Professional Development	Costs for conferences, luncheons, seminars, etc (includes travel and meals)
3570	Publications	Costs for the publication of legal notices, quarterly newsletter, City brochures, etc.
3590	Public Relations	Costs for City promotion (i.e. - special programs, employee functions, city events)
3600	Recreation Program	Costs for recreation programs provided by a third party
3610	Recycling	Costs associated with recycling programs
3630	Rentals	Costs for equipment rental
3650	Collection / Analysis	Lab analysis, sampling collection fees for water, wastewater, health inspections, etc.
3670	Street Lights	Costs to provide electric service to City streetlights
3690	Tax Appraisal	Fees for property appraisal services provided by the Harris County Appraisal District
3710	Tax Collection	Fees for property tax collection services provided by the Harris County Tax Assessor-Collector
3730	Tourism Services	Costs associated with tourism promotion in the City
3750	Uniform Service	Costs to service and clean uniforms for City employees
3770	Utilities	Costs to provide electric and natural gas services to City facilities
3780	Water Charges	Costs assessed by the Water division to various divisions for water used by City facilities
3790	Warrant Collection	Costs associated with warrant collection
3860	Computer Replacement	Costs associated with purchase of computers, copiers, etc. by Information Technology Fund
3870	Emergency Management	Costs associated with preparation for and execution of emergency / disaster management
3880	Information Technology	Costs assessed by the Information Technology Fund to various divisions for services rendered

**Debt Service (5000)**

5010	Principal	Principal payments for debt issued by the City
5510	Interest	Interest payments for debt issued by the City

**Capital Outlay (7000)**

7050	Building & Property	Buildings (including major improvements) and land purchased by the City
7100	Computer Systems	Computer equipment and software systems
7150	Furniture	Office furniture
7200	Machine & Equipment	Machine and equipment not otherwise classified
7250	Vehicles	Cars, trucks, and utility vehicles (includes equipment installed in vehicles)
7300	New Tap Installation	Costs associated with installation of new water and sewer taps

**Transfers (8000)**

8000	Transfer to Other Funds	Transfer of funds from one fund to another fund
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**Property Tax Levies and Collections  
Last Six Fiscal Years**

	Fiscal Year					
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Tax Year	2009	2010	2011	2012	2013	2014
Tax Rate <sup>1</sup>	0.23252	0.25750	0.28528	0.28528	0.26960	0.24874
Total Tax Levy and Adjustments	3,155,692	3,341,894	3,748,052	3,940,564	4,147,151	4,109,641
Collections within the Fiscal Year of the Levy <sup>2</sup>	3,155,944	3,361,585	3,730,576	3,921,147	4,187,311	4,095,095
Collections as Percentage of Current Levy and Adjustments	100.01%	100.59%	99.53%	99.51%	100.97%	99.65%
Outstanding Delinquent Taxes	4,263	6,036	4,517	5,017	7,216	14,546
O/S Delinquent Taxes as Percentage of Current Levy and Adjustments	0.14%	0.18%	0.12%	0.13%	0.17%	0.35%
Collections in Subsequent Years	(4,516)	(25,728)	12,959	14,400	(47,377)	-
Total Collections to Date	3,151,429	3,335,858	3,743,534	3,935,547	4,139,935	4,095,095
Total Collections as Percentage of Total Tax Levy and Adjustments	99.86%	99.82%	99.88%	99.87%	99.83%	99.65%

**Notes**

<sup>1</sup> Tax rates are per \$100 of assessed value.

<sup>2</sup> Collections exceeding the total tax levy and adjustments may reflect adjustments to assessed values in subsequent years.

**Principal Property Taxpayers**

Property Taxpayer	Type of Property	2016 Rank	2015-16 Assessed Value <sup>1</sup>	% of Assessed Value	2007 Rank	2006-07 Assessed Value <sup>1</sup>	% of Assessed Value
Clear Lake Regional Med Ctr	Hospital	1	\$ 163,303,897	8.4%	1	\$ 43,442,288	4.2%
Centennial Edgewater LP	Apartments	3	48,948,869	2.5%			0.0%
GCCFC 2007-GG9 Webster Retail LLC	Comm. Shopping Ctr	4	40,440,806	2.1%	7	15,026,330	1.5%
Marquis Clear Lake Apartments LP	Apartments	5	39,818,271	2.0%			0.0%
ROC II TX Preserve LLC	Apartments	6	32,150,674	1.6%	5	17,711,960	1.7%
Price Baybrook Ltd	Retail Center	7	30,205,812	1.5%	4	17,954,560	1.7%
G&E Healthcare REIT Mountain Plains	Medical Office	8	26,655,000	1.4%			0.0%
GS Seven Palms LP	Apartments	9	25,077,970	1.3%	3	18,999,950	1.8%
Clear Lake Center LP	Comm. Shopping Ctr	10	24,387,688	1.2%	8	14,913,600	1.4%
Clear Lake Central II/III Ltd	Commercial Offices				2	20,411,940	2.0%
WDOP Sub I LP	Apartments				6	16,799,980	1.6%
Medistar Webster Medical Center Ltd	Hospital				9	14,549,857	1.4%
UDR Camino Village LP	Apartments				10	13,399,940	1.3%
<b>Subtotal</b>			<b>\$ 430,988,987</b>	<b>22.1%</b>		<b>\$ 193,210,405</b>	<b>18.7%</b>
Other Taxpayers			1,523,375,545	77.9%		839,046,477	81.3%
<b>Total</b>			<b>\$ 1,954,364,532</b>	<b>100.0%</b>		<b>\$ 1,032,256,882</b>	<b>100.0%</b>

Source: Harris County Tax Assessor-Collector

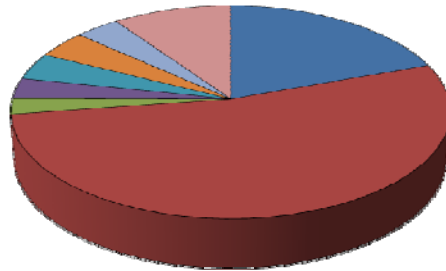
Notes

<sup>1</sup> Values taken from Certified Tax Roll

**Sales Tax Revenue Composite**  
**Current Year and Nine Years Ago**

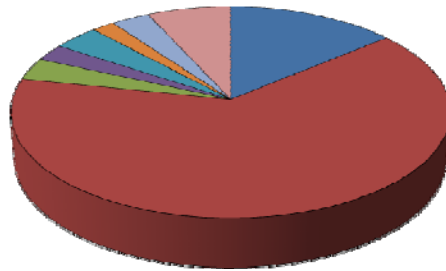
<u>Class</u>	<u>FYE 2015</u>	<u>FYE 2005</u>
Restaurants	19.6%	14.0%
Retail	53.1%	64.2%
Energy	2.4%	3.4%
Communication	3.1%	2.6%
Entertainment	4.1%	3.8%
Medical	4.2%	1.9%
Auto / Repair / Gas Stations	3.7%	3.2%
Other	9.8%	6.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>

**Sales Tax Composite - FY 2014-2015**



- Restaurants
- Retail
- Energy
- Communication
- Entertainment
- Medical
- Auto / Repair / Gas Stations
- Other

**Sales Tax Composite - FY 2004-2005**



- Restaurants
- Retail
- Energy
- Communication
- Entertainment
- Medical
- Auto / Repair / Gas Stations
- Other

### Historical Construction Values

Fiscal Year Ending	Construction Value		
	Commercial	Residential	Total
1996	\$ 12,675,434	\$ 455,986	\$ 13,131,420
1997	20,139,194	277,783	20,416,977
1998	20,144,697	765,182	20,909,879
1999	141,648,826	1,248,036	142,896,862
2000	25,867,963	2,499,059	28,367,022
2001	35,810,563	1,149,025	36,959,588
2002	27,073,456	3,998,830	31,072,286
2003	43,990,629	6,343,704	50,334,333
2004	82,908,734	5,729,502	88,638,236
2005	119,047,480	34,011,509	153,058,989
2006	73,883,940	3,835,835	77,719,775
2007	103,972,257	371,490	104,343,747
2008	51,404,669	70,500	51,475,169
2009	35,249,755	779,195	36,028,950
2010	34,477,989	5,462,484	39,940,473
2011	21,696,845	6,145,098	27,841,943
2012	90,909,768	10,403,075	101,312,843
2013	57,654,555	4,867,605	62,522,160
2014	51,911,001	6,060,757	57,971,758
2015	23,257,559	7,060,569	30,318,128

Source: City of Webster Building Division.



**Miscellaneous Statistical Data**  
**September 30, 2015**

<b>Date of Incorporation</b>	March 8, 1959
<b>Form of Government</b>	Manager / Council
<b>City Population (2010 Census)</b>	10,400
<b>Area</b>	6.64 square miles
<b>Miles of Street</b>	25.9
<b><u>Fire Protection</u></b>	
Number of Stations	2
Number of Firefighters	25
<b><u>Police Protection</u></b>	
Number of Stations	1
Number of Sworn Officers	47
<b><u>Water Division</u></b>	
Number of Active Accounts	1,231
Average Daily Water Consumption (gallons)	1,687,000
Miles of Water Mains	52.0
<b><u>Wastewater Division</u></b>	
Average Daily Sewage Treatment (gallons)	1,280,000
Miles of Sanitary Sewer Lines	34.2
Miles of Storm Sewer Lines	24.6
<b>Building Permits Issued</b>	57
<b><u>Recreation</u></b>	
Number of Parks	5
Civic Center	1
<b><u>Employees</u></b>	
Full-Time	147
Part-Time	20
<b>Number of Registered Voters</b>	4,184
<b>Number of Votes Cast in Last Municipal Election</b>	276

Source: Various City Departments.

### Area Demographic Profile

**Demographic Profile**

2010 Census, 2014 Estimates, 2019 Projections  
Calculated using Proportional Block Groups

Lat / Lon: 29.54095 / - 95.14396

Webster/ Baybrook Trade Area  
Centered on Baybrook Mall

**10.00 mi**  
**Radius**

**Population**

2010 Census Population	560,815
2014 Estimated Population	599,825
2019 Projected Population	652,835

**Age Distribution (2013)**

0 to 16 Years	23.8%
16 to 18 Years	3.1%
18 to 21 Years	4.2%
21 to 65 Years	58.7%
65 Years +	10.2%
Median Age	34.8

**Household Income**

\$150,000 +	12.8%
\$100,000 to \$149,999	17.0%
\$75,000 to \$99,999	13.8%
\$50,000 to \$74,999	17.9%
\$35,000 to \$49,999	12.0%
\$34,999 or Less	26.5%
Est. Average Household Income (2014)	\$82,244
Est. Per Capita Income (2014)	\$26,136

**Education**

Adult Population (25 Years or Older)	380,716
Less than College	61.6%
College	28.5%
Graduate	9.9%

**Employment Status**

In Armed Forces	0.3%
Civilian, Employed	64.0%
Civilian, Unemployed	5.5%
Not in Labor Force	30.2%

**Occupation**

Population 16+ by Occupation	301,726
Management, Business & Financial	14.5%
Professional & Related Occupations	29.2%
Sales and Office Support Occupations	23.3%
Service	10.1%
Farming, Fishing, and Forestry	0.3%
Construction, Extraction & Maintenance	10.1%
Production, Transport & Material Moving	12.5%

## Glossary of Terms

<b>Account</b>	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance, or fund balance.
<b>Account Groups</b>	Accounting structure used to provide accountability for the city's general fixed assets and the portion of the principal of its general long-term debt that has not yet matured.
<b>Account Number</b>	A specific expenditure classification: applies to the article purchased or the service obtained, rather than to the purpose (use) for which the expenditure was made, e.g. 0100 – payroll, 1400 – office and postage, 3110 – communications.
<b>Accounts Payable</b>	A short-term liability account reflecting amounts owed to vendors for goods and services received by the city.
<b>Accrual Basis of Accounting</b>	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures that are recorded when goods and services are received (whether or not cash disbursements are made at that time).
<b>Ad-valorem Taxes</b>	Real estate and personal property taxes. Ad-valorem is defined by the Webster's New World Dictionary as "in proportion to the value." Property taxes are levied as ¢ per \$100 of appraised value. Property is appraised at 100% of market value.
<b>Amortization</b>	The process of extinguishing a long-term obligation through a series of scheduled payments over a period of time.
<b>Appropriation</b>	An authorization granted by a legislative body to make expenditures to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.
<b>Assessed Valuation</b>	A valuation set upon real property or other property by a government as a basis for levying taxes. Assessed value of property is determined by the Harris County Appraisal District, typically at market value.
<b>Asset</b>	Property owned by the city government that has monetary value.
<b>Audit</b>	A systematic examination of all governmental resources concluding in a written report and prepared by a certified public accountant. It is intended to test whether financial statements fairly present financial position and results of operations.
<b>Balanced Budget</b>	The status of a budget whereby expected resources, including the use of accumulated reserves, exceed or are equal to anticipated expenditures.
<b>Bonded Debt</b>	That portion of indebtedness represented by outstanding bonds.
<b>Bonds, General Obligation</b>	A written promise to pay an amount of money, backed by the full faith and credit of the city, usually secured by dedicated ad-valorem taxes.
<b>Bonds Issued</b>	Bonds sold.
<b>Budget (Operating)</b>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

<b>Budget Calendar</b>	A schedule of key dates which the City Council follows in preparation and adoption of the budget.
<b>Budget Message</b>	A general discussion of the proposed budget, as presented in writing by the City Manager, addressed towards the Mayor, City Council, and citizens.
<b>Budget Ordinance</b>	The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.
<b>Capital Assets</b>	Assets of significant value (\$5,000) having a useful life of several years (also called fixed assets).
<b>Capital Budget</b>	A plan of proposed capital outlays and the means for financing them. Usually enacted as part of the complete annual budget.
<b>Capital Improvements Program</b>	A plan for capital expenditures to be incurred each year over a fixed period of several years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.
<b>Capital Outlay</b>	Expenditures which result in the acquisition or addition of fixed assets.
<b>Capital Projects Funds</b>	Established to account for all resources, bond proceeds and construction grants, which are used for the acquisition of capital facilities infrastructure.
<b>Cash Basis</b>	A type of accounting in which transactions are recognized typically when cash changes hands.
<b>Central Appraisal District (CAD)</b>	CAD is charged with the responsibility for establishing a consistent property value used by all taxing jurisdictions to levy taxes.
<b>Chart of Accounts</b>	The classification system used by a city to organize the accounting for various funds.
<b>Compensated Absences</b>	Recorded non-worked benefit hours that will be paid (e.g., vacation, sick, holidays and compensatory time earned).
<b>Contingency</b>	A budgetary reserve set aside for emergencies or unforeseen expenditures.
<b>Customer Deposits</b>	Deposits made by customers as a prerequisite to receiving utility services. Recorded as a liability.
<b>Debt</b>	An obligation resulting from borrowing money or from purchasing goods or services.
<b>Debt Limit</b>	The maximum amount of gross or net debt legally permitted.
<b>Debt Service</b>	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
<b>Debt Service Fund</b>	A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a sinking fund.
<b>Depreciation</b>	(1) Expiration in the service life of fixed assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period.

**Distinguished Budget  
Presentation Award Program**

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents. The document is graded as a Policy Document, a Financial Plan, an Operations Guide and as a Communications Device.

**Division**

The basic organizational unit of the city which is functionally unique in its delivery of services.

**Encumbrances**

Obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Enterprise Fund**

A proprietary fund type established to finance and account for an operation that is financed and operated in a manner similar to private business enterprises - whereby the intent is that the costs (expenses, including depreciation) of providing goods or services to external customers on a continuing basis be financed or recovered primarily through user charges. Examples of enterprise funds are those for water and wastewater services.

**Expenditures**

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. Note: Encumbrances are not considered expenditures.

**Expenses**

Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges that are presumed to benefit the current fiscal period.

**Financial Advisor**

A consultant who provides advice on any of a variety of issues related to financial matters, particularly with the issuance of debt. The financial advisor for the City is U.S. Capital Advisors LLC.

**Fiscal Policy**

The city's policy with respect to revenues, spending and debt management. These govern the ability of the city to provide services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of the annual budget.

**Fiscal Year (FY)**

A designated 12-month accounting period. The fiscal year for the City begins on October 1 and ends on September 30 of the following year.

**Fixed Charges**

Expenses (the amount of which is more or less fixed). Examples are interest, insurance, and contributions to pension funds.

**Franchise Fee**

A charge by the city for a special privilege granted by the city permitting the continued use of public right-of-way, usually involving elements of monopoly and regulations (e.g., Time Warner Cable, CenterPoint Energy).

**Full Faith and Credit**

A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

**Full-Time Equivalent (FTE)**

A measure of authorized personnel calculated by dividing hours of work per year by the number of hours worked per year by a full-time employee.

**Function**

A group of related activities aimed at accomplishing a major service or regulatory program for which the city is responsible (e.g., Public Safety).

<b>Fund</b>	A fiscal and reporting unit of the city responsible for its own financial resources. A fund is established to carry on certain specific activities or obtain specified objectives in accordance with legal direction (e.g., Utility or Hotel Occupancy Tax Fund). Funds are usually broken down into units, determined by function of that unit (e.g., Police, Fire, Finance and Parks are functional activities within the General Fund). A department may be further broken down into specific purposes (e.g., Police Administration, CID, Patrol, Communications, Fire Prevention, and Fire Operations are divisions of the Public Safety Department).
<b>Fund Balance</b>	Money available for contingency situations or in the event of an emergency. Called retained earnings in proprietary-type funds. Fund balances may be reserved for specific future use, or may be undesignated. The source of this money is typically when prior years' revenues exceed expenditures resulting in a cash surplus.
<b>Fund Balance (Non-spendable)</b>	The portion of fund balance that is not available for spending, either now or in the future, because of the form of the asset (e.g., inventories, pre-paid expenses, capital assets) or a permanent legal restriction (e.g., principal portion of an endowment).
<b>Fund Balance (Spendable)</b>	<p>The portion of fund balance that is available for spending. Spendable fund balance is divided into four categories:</p> <p><i>Restricted spendable fund balance</i> includes amounts that can only be spent for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.</p> <p><i>Committed spendable fund balance</i> includes amounts that can be used only for specific purposes determined by formal action of the government's highest level of decision-making authority.</p> <p><i>Assigned spendable fund balance</i> includes resources intended for spending for a purpose set by the governing body itself or by some person or body delegated to exercise such authority in accordance with policy established by the government's highest level of decision-making authority.</p> <p><i>Unassigned spendable fund balance</i> includes the residual spendable amounts not contained in other classifications.</p>
<b>GAAP</b>	Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.
<b>General Fund</b>	The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to account for the ordinary operations of the city.
<b>General Obligation Bonds</b>	Bonds for whose payments the full faith and credit for the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.
<b>Governmental Fund</b>	The broadest category of fund types which includes those funds that are used to account for tax-supported (governmental) activities.
<b>Grant</b>	A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

<b>Impact Fees</b>	Fees charged by an entity to developers to cover, in whole or in part, the anticipated cost of improvements provided by the entity, necessitated as the result of development.
<b>Income</b>	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income."
<b>Internal Control</b>	A plan of organization for purchasing, accounting, other financial activities which, among other things, provides that: the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; proper authorizations from specific responsible officials are obtained before key steps in the processing of transactions are completed; and records and procedures are arranged appropriately to facilitate effective control.
<b>Internal Service Fund</b>	A proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units.
<b>Investments</b>	Securities held for the purpose of income generation in the form of interest or dividends.
<b>Levy (noun)</b>	The total amount of taxes imposed by the city, usually refers to property taxes.
<b>Levy (verb)</b>	To impose taxes.
<b>Maturities</b>	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
<b>Modified Accrual, Basis of Accounting</b>	An accounting theory whereby a) revenues are recognized in the accounting period in which they become available and measurable and b) expenditures are recognized in the accounting period in which the liability is incurred, if measurable. This differs from the full accrual basis, which recognizes the financial effect of transactions when they occur, regardless of the timing of related cash flows. Both differ from the cash basis of accounting that recognizes transactions when related cash amounts are received or disbursed.
<b>Non-Operating Income</b>	Income of governmental enterprises of a business character that is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.
<b>Operating Expenses</b>	As used in the accounts of governmental enterprises of a business character, the term means such costs as are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.
<b>Ordinance</b>	A formal legislative enactment of the city carrying the full force and effect of a law within the city. An ordinance has more legal formality than a resolution, which has lower legal status. Enactment of ordinances is often specified or implied by the City Charter. Revenue – raising measures or assessment of fees and fines are normally established by ordinance.



<b>Permanent Part-time</b>	A permanent part-time employee is one who is scheduled a determined number of hours less than 40 hours per week. Permanent part-time employees may be granted specific benefits such as a prorated amount of sick leave, vacation leave, and personal holiday hours. Permanent part-time employees participate in the City's retirement plan if they are required to work at least 1,000 hours per year.
<b>Purchase Order (PO)</b>	A document issued to a vendor to deliver specified merchandise or render a specified service for a stated price. Outstanding purchase orders are called encumbrances.
<b>Rating</b>	An independent evaluation to determining the credit-worthiness of the city. The City has received an "AA+" rating from Standard & Poor's.
<b>Reserve</b>	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and spending.
<b>Resolution</b>	A special or temporary order of the city that does not carry the full legal force of an ordinance.
<b>Retained Earnings</b>	An ownership account reflecting the accumulated earnings of a proprietary-type fund.
<b>Revenue</b>	The yield of taxes and other sources of income that the city collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in enterprise and internal service funds.
<b>Revenue Bond</b>	A type of bond backed only by revenues generated by specific project or operation.
<b>Sinking Fund</b>	See Debt Service Fund.
<b>Special Revenue Funds</b>	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. An example is the Hotel Occupancy Tax Fund typically maintained by cities.
<b>Tax Collection</b>	Property taxes for the City of Webster are consolidated with and collected under contract by the Harris County Tax Collector (Mike Sullivan).
<b>Tax Levy</b>	The total amount to be raised by general property taxes for purposes specified in the tax levy ordinance.
<b>Tax Rate</b>	The amount of tax levied for each \$100 of assessed valuation.
<b>TCEQ</b>	Texas Commission on Environmental Quality – The state unit similar to the EPA with additional regulatory authority.
<b>Transfer</b>	All inter-fund transactions that are not loans, reimbursements or quasi-external transactions are classified as transfers. The typical operating transfers reflect ongoing operating subsidies between funds. For example, the Utility Fund is assessed an administrative support charge by the General Fund. The Utility Fund records an operating transfer expense and the General Fund records an operating revenue transfer.
<b>W.E.D.C.</b>	Webster Economic Development Corporation. A component unit of the City.



## Acronyms

CAFR	Comprehensive Annual Financial Report
CD	Community Development
CID	Crime Investigation Division
CIP	Capital Improvements Program
CO	Certificates of Obligation
DSF	Debt Service Fund
EM	Emergency Management
EMC	Emergency Management Coordinator
EMS	Emergency Medical Services
ER	Equipment Replacement
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation (Bonds)
HB	House Bill
HCAD	Harris County Appraisal District
HOT	Hotel Occupancy Tax
I & S	Interest & Sinking
IT	Information Technology
LEOSE	Law Enforcement Officers Standards & Education
O & M	Operations & Maintenance
MCSR	Municipal Court Special Revenue
PD	Police Department
PO	Purchase Order
PSSR	Public Safety Special Revenue
PW	Public Works
TCO	Telecommunications Officer
TIRZ	Tax Increment Reinvestment Zone
UF	Utility Fund
WEDC	Webster Economic Development Corporation