

# City of Webster, Texas Annual Budget



Fiscal Year 2016-2017



City of Webster, Texas  
Fiscal Year 2016-2017  
Budget Cover Page  
September 20, 2016

This budget will raise more revenue from property taxes than last year's budget by an amount of \$906,737, which is a 19.96 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 \$181,165.

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

<b>FOR:</b>	Donna Rogers, Mayor	Larry Tosto, Mayor Pro Tem
	Jennifer Heidt	Andrea Wilson
	Beverly Gaines	Edward Lapeyre
	Martin Graves, Jr.	

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

**Property Tax Rate Comparison**

	<b>2016-2017</b>	<b>2015-2016</b>
Property Tax Rate:	\$0.28450/100	\$0.23447/100
Effective Tax Rate:	\$0.24046/100	\$0.23447/100
Effective Maintenance & Operations Tax Rate:	\$0.15668/100	\$0.15593/100
Rollback Tax Rate:	\$0.28456/100	\$0.27340/100
Debt Rate:	\$0.09825/100	\$0.08714/100

Total debt obligation for City of Webster, Texas secured by property taxes:  
\$13,805,000



# CITY OF WEBSTER, TEXAS ANNUAL BUDGET

FISCAL YEAR  
OCTOBER 1, 2016 – SEPTEMBER 30, 2017

## **ADOPTED**

ON  
SEPTEMBER 20, 2016

### THE MAYOR AND CITY COUNCIL

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

Wayne J. Sabo  
City Manager

This budget will raise more total property taxes than last year's budget by \$906,737 or 19.96%, and of that amount \$181,165 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF WEBSTER, TEXAS  
CITY OFFICIALS

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Joe Ferro  
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City Secretary  
Director of Human Resources  
Director of Community Development  
Director of Public Works  
Chief of Police  
Fire Chief  
Director of Emergency Management  
Director of Economic Development

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

About the cover: Families enjoy “the fun side of Webster” during the grand opening of the Texas Avenue Park splash pad on July 4, 2015.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Webster**

**Texas**

For the Fiscal Year Beginning

**October 1, 2015**

A handwritten signature in black ink, appearing to read "Jeffrey R. Emswiler".

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, 2015. 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 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.**

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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 - 53)**

### 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 54 - 247)**

### 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 202 - 235)**

This section presents the City's plan for development for Fiscal Years 2017 - 2021. 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 248 - 265)**

This section contains supporting information, such as a chart of accounts, various statistics and demographic profile, a glossary, and a listing of acronyms.



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OFFICE OF THE CITY MANAGER

September 20, 2016

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, 2016 (FY 2016-17). The attached document represents the City's financial plan and operations guide for the next fiscal year. It includes the performance-oriented budgeting principles that are mandated by Council. The budget identifies issues confronting the community and provides a plan for serving and meeting citizen expectations.

The coming year will be challenging as oil industry layoffs, freeway construction, and the Baybrook Mall expansion just outside of the city limits have dampened the local economy. Sales tax revenue, our primary source of income, is expected to remain flat for the second consecutive year. Consequently, an increase to the property tax levy will be required to enhance public safety.

Staff examined all expenditures and limited increases when possible. A significant effort was made to reduce the health insurance premiums that are paid by the City. At the same time, it is imperative that we remain competitive with surrounding cities by rewarding employee loyalty, productivity, and longevity.

The FY 2016-17 Annual Budget includes total resources of \$39,975,890 and expenditures of \$35,668,450, including transfers and planned use of fund balance. This message 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, 2016, and the projected balance for the fiscal year ending September 30, 2017. The City plans to use \$285,480 of fund balance in the upcoming year to complete capital projects.

	<b>As of 09/30/2014</b>	<b>As of 09/30/2015</b>	<b>Estimated 09/30/2016</b>	<b>Projected 09/30/2017</b>
<b>Unassigned Spendable Fund Balance</b>	\$12,227,719	\$12,874,640	\$11,869,050	\$11,583,570
<b>% of Total Budgeted Expenditures</b>	67.1	65.6	56.2	55.8

**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**

Fifty-eight percent of General Fund revenue is derived from sales taxes. The FY 2016-17 Annual Budget anticipates revenue to fall one percent to \$12,075,700. The expansion of the nearby mall has led to the relocation of some businesses. It also directly increases competition for our top retailers and restaurants. Non-taxable internet sales continue to pose a threat to the City's "brick-and-mortar" stores. As a result, the Webster Economic Development Corporation has aggressively ramped up its business recruitment and retention efforts.

**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 taxable value of property located within the city has increased to \$1,915,132,045, 1.7% above the 2015 adjusted taxable value. Current property tax revenue of \$3,566,940 is budgeted. The FY 2016-17 Annual Budget reflects a property tax rate of \$0.28450 per \$100 of valuation, 21.3% greater than the \$0.23447 tax rate that was adopted for 2015.

**Other Revenues**

Most other revenues remain relatively stable. Excluding sales tax, franchise and local taxes increase by four percent. Permit fees fall by eight percent. Municipal court fines and fees hold steady at \$931,920.



## **COMPENSATION**

Maintaining a competitive compensation program is a key component to attract and retain qualified employees. Additionally, recognizing employees for their job performance is an essential motivational tool. The City Council has proven its commitment to this philosophy by including the below items in the FY 2016-17 Annual Budget:

- Most employees will receive a \$1,000 lump-sum payment as a cost of living adjustment, instead of conventional merit increases.
- Pay compression issues within the police department will be addressed by increasing the salaries of tenured police officers by five percent at a cost of \$95,000.
- Modifications to the health insurance plans that are offered to employees will reduce premiums by \$261,000.

## **PUBLIC SAFETY**

There are three departments within the Public Safety function: Police, Fire, and Emergency Management. Police contains four divisions: Administration, Crime Investigation, Patrol, and Communications. Fire consists of two divisions: Prevention and Operations. Emergency Management is a stand-alone department/division within the public safety function.

### **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 drops from \$8,986,830 to \$8,323,160. Some noteworthy items for the Police Department include:

- Personnel costs climb by \$178,200 with the addition of two Information Technology Administrator positions. Another change includes the reassignment of one Police Officer position from the Patrol Division to the Administration Division to serve as a liaison for victims of crime.
- After constructing the public safety communications tower and purchasing automated ticket writers, the Patrol Division budget falls by \$490,000. Transfers in the Administration Division budget decline by \$190,000 after funding the dispatch center renovation.
- Lowering the contribution level for equipment replacement from 100% to 75% reduces the annual transfer by \$152,200.

### **Fire Department**

Fire prevention, fire suppression, and emergency medical services remain a high priority. The FY 2016-17 Annual Budget contains Fire Department expenditures of \$3,131,110, an increase of \$450,680 over FY 2015-16. Major changes include:

- The Fire Department is converting from a part-time/hybrid department to one with full-time professional firefighters to deliver crew continuity and adequate shift coverage. Personnel costs increase by \$332,360 to accommodate this service enhancement.
- Uniform and apparel costs in the Operations Division increase by \$102,330 for bunker gear and dive team consumables.
- The purchase of an accountability system to improve firefighter safety is exhibited by the \$30,000 increase to capital outlay in the Operations Division.

### **Emergency Management Department**

The Department of Emergency Management was created by City Council in June 2016 due to the increasing workload of the emergency management function. Existing personnel will operate the department after a reorganization. Expenditures in the FY 2016-17 Annual Budget total \$325,940.

- The Emergency Management Coordinator position that was previously reported in the City Manager Division will be elevated to a Director of Emergency Management position within the Emergency Management Division.
- Clerical support will be provided by transferring one Administrative Assistant position from the Community Development Department.

### **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 declines by \$242,520 in FY 2016-17 from \$3,733,990 to \$3,491,470 with changes to the following:

- Funding was provided in FY 2015-16 for the future demolition of the Community House. Building maintenance expenditures in the Maintenance division consequently drop by \$107,000.

- The recent replacement of park benches, tables, and fencing lowers property maintenance expenditures by \$87,000 in the Parks Maintenance Division.
- A transfer to the General Capital Projects Fund provides \$500,000 to remodel and expand the emergency operations center. Partially offsetting the increase, the transfer to the Parks Construction Fund falls by a \$380,000 after funding was provided for the development 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 is reduced by \$37,400 to \$1,765,020 with these notable items:

- Two seasonal Computer Lab Counselor positions are added for \$12,050 to provide an after-school program for students.
- Revising the employee health insurance plan saves \$35,670.
- Information technology expenditures in the Administration Division rise by \$10,420 to purchase a new plotter.

### ***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 one percent from the previous year. Utility revenue is expected to increase from \$4,980,430 to \$5,311,980.

#### **Water Rates**

The FY 2016-17 Annual Budget preserves the rates that were charged during the past 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	\$ 3.24	\$ 3.24
Apartment	\$ 3.90	\$ 3.90
Commercial	\$ 3.51	\$ 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 \$4.65 to \$4.77 for all customer billing classes. This rate hike provides funds for additional personnel. A typical resident who consumes 5,000 gallons of water per month will see an increase to his wastewater bill in the amount of \$0.36 per month or \$4.32 per year. The schedule below reflects the change to the monthly wastewater rates:

Class	Current	Adopted
Residential	\$ 4.65	\$ 4.77
Apartment	\$ 4.65	\$ 4.77
Commercial	\$ 4.65	\$ 4.77

### **Drainage Rates**

The drainage rate will increase over fifty percent for all classes. While the percentage increase is substantial, constituents will benefit from the dedicated equipment operator that the additional revenue delivers. A summary of the monthly drainage rates by category is shown below.

Class	Adopted
Houses	\$ 1.24 flat rate for all houses
Apartment / Condominium	\$ 0.733 per 1,000 sq. ft. of impervious surface
Nonresidential	\$ 0.767 per 1,000 sq. ft. of impervious surface

### **WATER**

The Water Division's primary responsibility is to operate and maintain the water plants and distribution system in an efficient manner. Expenses rise from \$1,796,730 to \$1,933,610 in FY 2016-17. Some of the changes to the Water Division include the following:

- Water system maintenance costs fall by \$65,000 with the removal of future repair items.
- Surface water fees increase by \$74,700 with higher operating costs at the Southeast Water Purification Plant

- The transfer to the Utility Construction Fund increases by \$142,500 to build the Jasmine Street water line.

### **WASTEWATER**

This division protects 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 2016-17 includes expenses of \$2,394,930, a decrease of \$376,350 from the previous year. Various Wastewater Division deviations are shown below.

- One Utility Operator position is added for \$72,860 to provide more frequent oil and grease inspections throughout the city.
- The City has performed major maintenance on the wastewater treatment plant over the past few years. Expenses in FY 2016-17 fall by \$495,000 after the sand filter replacement project was completed during FY 2015-16.
- A sanitary sewer line must be constructed along Jasmine Street. The transfer to the Utility Construction Fund increases by \$126,150 for this purpose.

### **DRAINAGE**

This division protects the public health through the maintenance of the drainage system in accordance with all regulatory agencies. The budget increases by \$19,290 to \$273,020 with the following items:

- A Utility Crewman II position has remained vacant and unfunded from the time this division was created in 2009. It will be reclassified into a fully-funded Equipment Operator position at a cost of \$71,500 to provide a dedicated operator for the street sweeper.
- Lowering the contribution level for equipment replacement to 75% reduces the annual transfer by \$21,020.

### ***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 and expenditures in the Annual Budget for FY 2016-17 are essentially unchanged at \$1,353,140 and \$438,370, respectively.

**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. Expenditures for the fiscal year total \$63,350.

**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 2016-17 Annual Budget reflects revenue of \$229,610. 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 2016-17, the City may apply for grants totaling \$500,490.

**PUBLIC SAFETY FUND**

The Public Safety Fund includes various donations, contributions, and auction proceeds from seized property. The receipt and disbursement of these funds are sporadic in nature. Expenditures of \$56,130 are anticipated.

**PEG CHANNEL FUND**

This fund was created to amass 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 2016-17 Annual Budget anticipates annual revenue of \$35,500. No expenditures are anticipated.

***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. Revenue from property tax collections is expected to be \$1,886,750. Expenditure appropriations for FY 2016-17 total \$2,213,780.

Payments on tax-supported debt comprise only six percent of all appropriations included in the FY 2016-17 Annual Budget. Payments over the next five years will average \$2,192,523. 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 incurring new debt to fund various projects. With proper 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 2016-17 Annual Budget reflects expenses in the Information Technology Fund of \$752,170, a reduction of \$56,710 from the previous year, with these notable items:

- Personnel costs fall by \$95,990 due primarily to the transfer of one Information Technology Administrator position to the Police-Administration Division.
- Computer replacement costs increase by \$50,000 to procure a plotter, scanner, and copier.
- Capital outlay declines by \$17,840 after several projects were completed in FY 2015-16.

#### **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. As a cost saving measure, all divisions will transfer only 75% of the scheduled contribution amount in FY 2016-17. The \$451,500 expense budget contains the replacement of ten vehicles. A breakdown by department is shown on the opposite page.

Department	Vehicles/Equipment
Public Works	1
Police	6
Water	1
Wastewater	1
Drainage	1

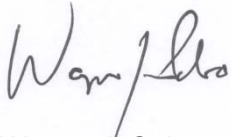
**EMPLOYEE BENEFIT TRUST FUND**

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 2016-17 Annual Budget anticipates expenses of \$2,719,100.

**CONCLUSION**

Conservative management has placed the City of Webster in a sound financial position. The General Fund and Utility Fund have healthy reserves. The external threats to our sales tax base, however, cannot be overlooked. Property tax rates, while remaining lower than most cities, must increase to enhance public safety services and to fund capital projects with cash instead of debt. We will closely monitor revenues in the coming year to determine whether adjustments must be made to the budget.

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.

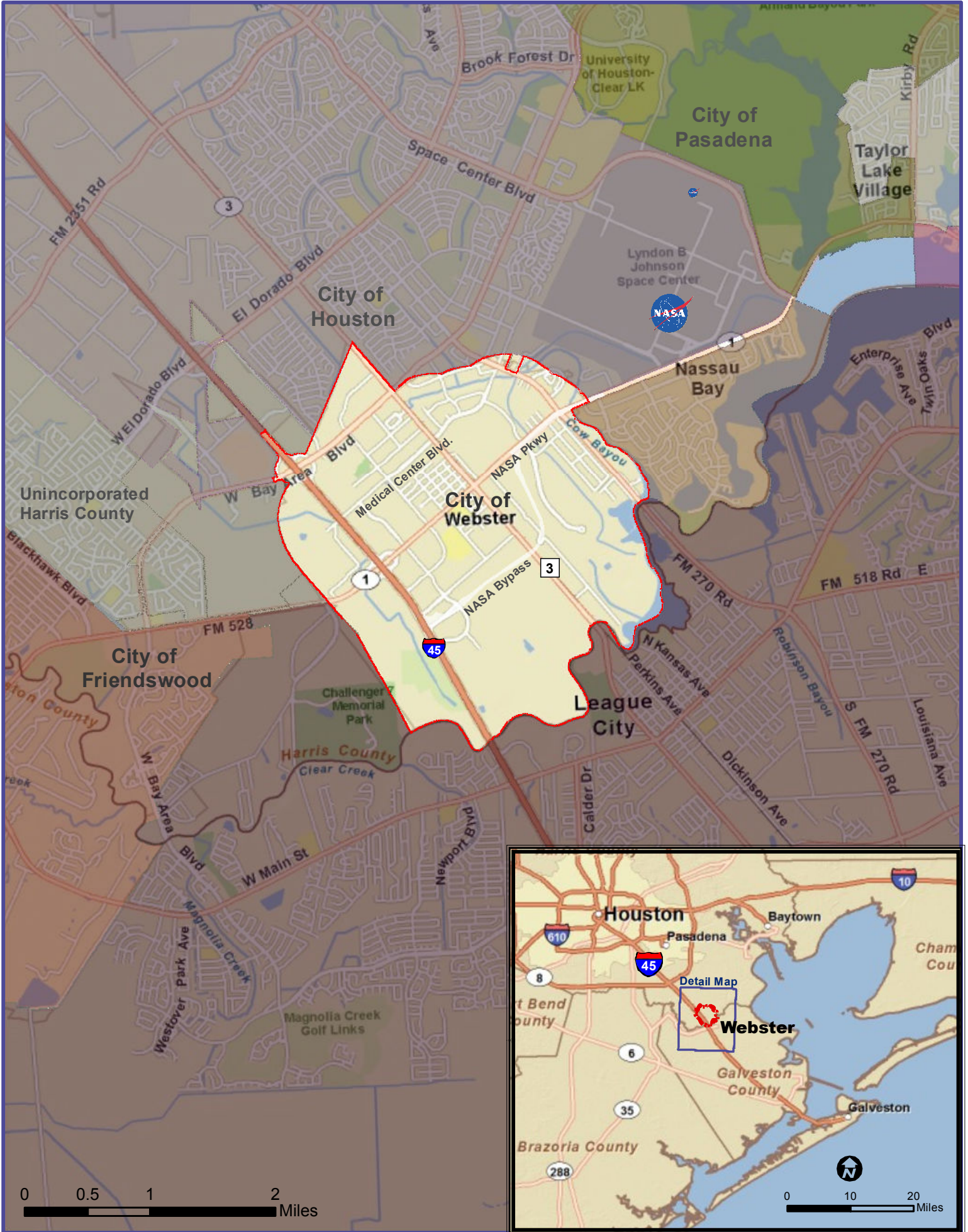
Webster has had its share of tragic events and setbacks. Only a few houses remained standing after the great 1900 hurricane, which killed thousands in Galveston. About half of Webster's population left after the storm. Just when Webster began prospering again, an early, severe freeze decimated the local 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.

## **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

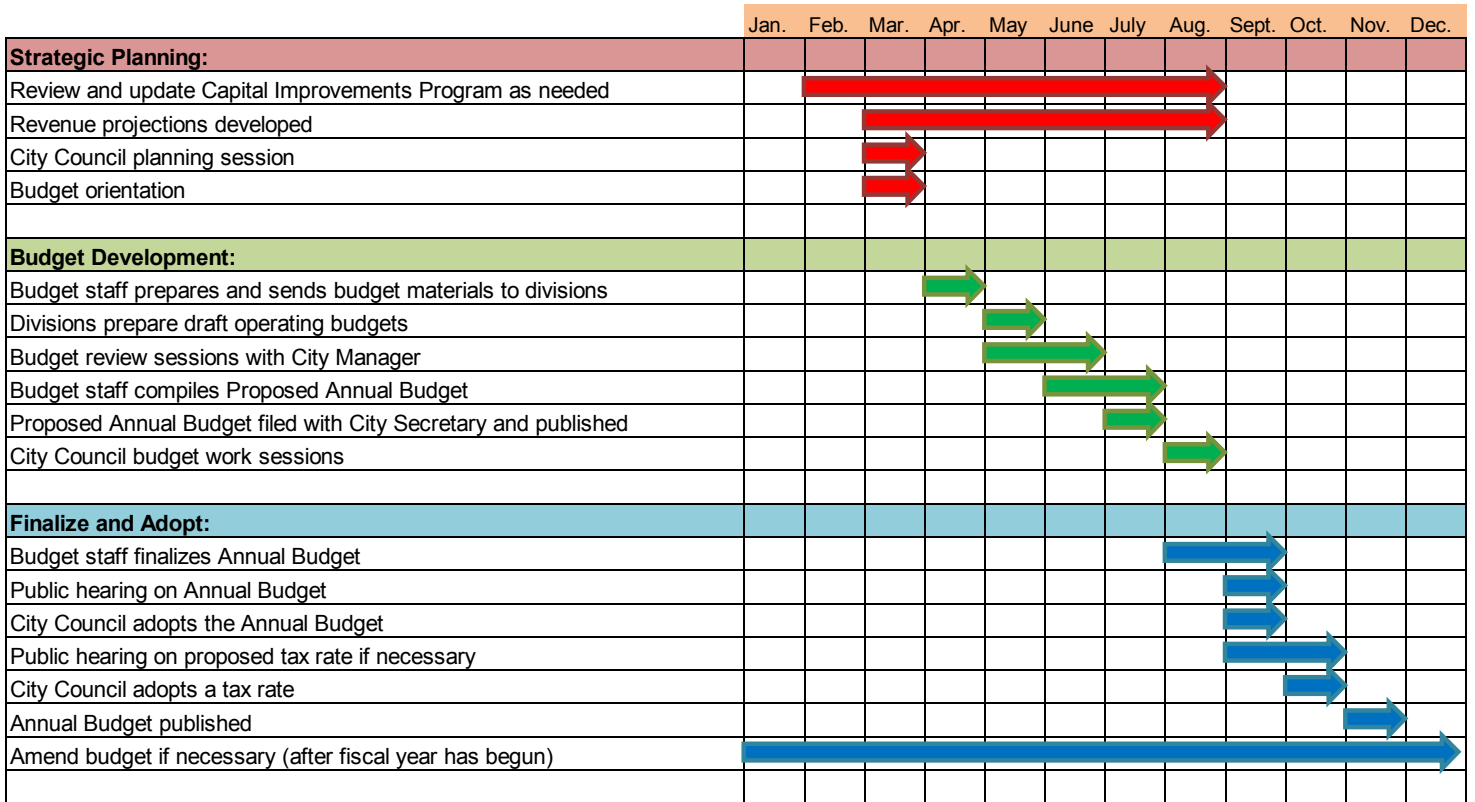
City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
<b>Goal PS1: Prevent, control, and reduce crime</b>				
1	Provide an appropriate level of law enforcement service	X	X	X
2	Foster mutual aid agreements with other local, state, and federal law enforcement agencies	X	X	X
3	Maintain an average response 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 2016-2017 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 (April 9)**

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 (April 11)**

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 28)**

Preliminary appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$2,013,941,850 in 2016.

## **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, 2016.

## **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 2016-17 Proposed Budget is Filed with City Secretary (July 19)**

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 \$35,704,750 (including interfund transfers) and a proposed total tax rate of \$0.26864 per \$100 of valuation based upon preliminary tax data.

## **Council Budget Work Sessions (August 9)**

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 26)**

Certified appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$1,826,599,782. The Finance division performs the effective and rollback tax rate calculations as required by State law. The effective tax rate is calculated to be \$0.24046 per \$100 valuation with a rollback rate of \$0.28456 per \$100 valuation.

### **Public Hearing Held on Proposed Budget (September 20)**

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 2016-2017 Annual Budget (September 20)**

Council approves an ordinance adopting the budget for the fiscal year beginning on October 1, 2016 with total appropriations of \$35,668,450.

### **Public Hearing Held on Proposed Tax Rate (September 27, October 3)**

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 11)**

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 \$0.18625 per \$100 valuation and a debt service tax rate of \$0.09825 per \$100 valuation.

### **FY 2016-17 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.

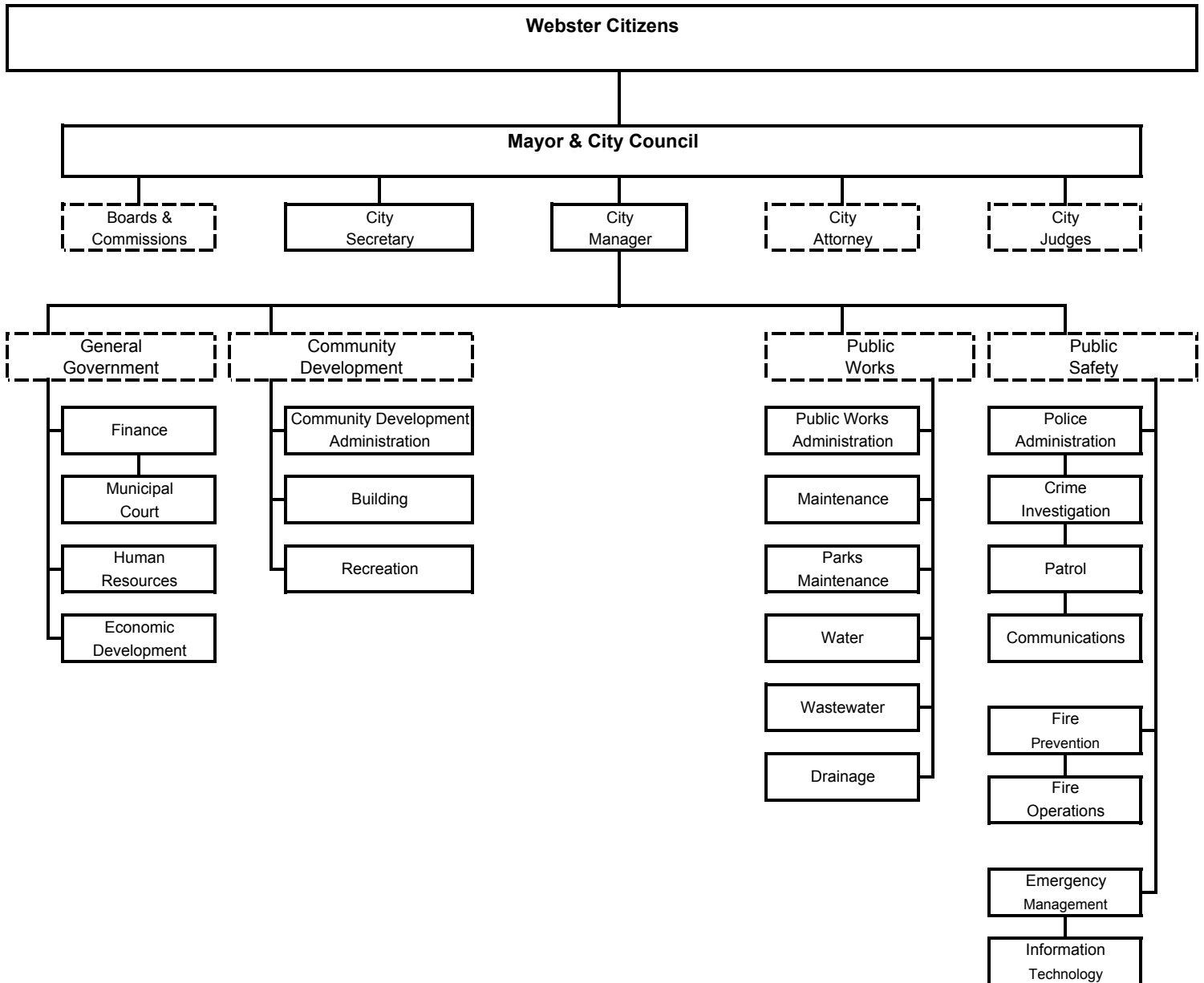
## Fund Structure / Overview

<b>Total Budget - All Funds</b>		<b>\$ 35,668,450</b>
Governmental Funds		
General Fund		\$ 20,752,430
Debt Service Funds		
General Debt Service Fund		\$ 2,213,780
Special Revenue Funds		
Hotel Occupancy Tax Fund		\$ 438,370
Municipal Court Fund		\$ 63,350
Public Safety Fund		\$ 56,130
TIRZ Fund		\$ -
Grant Fund		\$ 500,490
PEG Channel Fund		\$ -
Proprietary Funds		
Enterprise Funds		
Utility Fund		\$ 4,602,950
Utility Interest & Sinking Fund		\$ 512,300
Internal Service Funds		
Equipment Replacement Fund		\$ 451,500
Information Technology Fund		\$ 752,170
Employee Benefits Trust Fund		\$ 2,719,100
Component Unit		
Webster Economic Development Corporation Fund		\$ 1,884,080
WEDC Debt Service Fund		\$ 721,800

**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

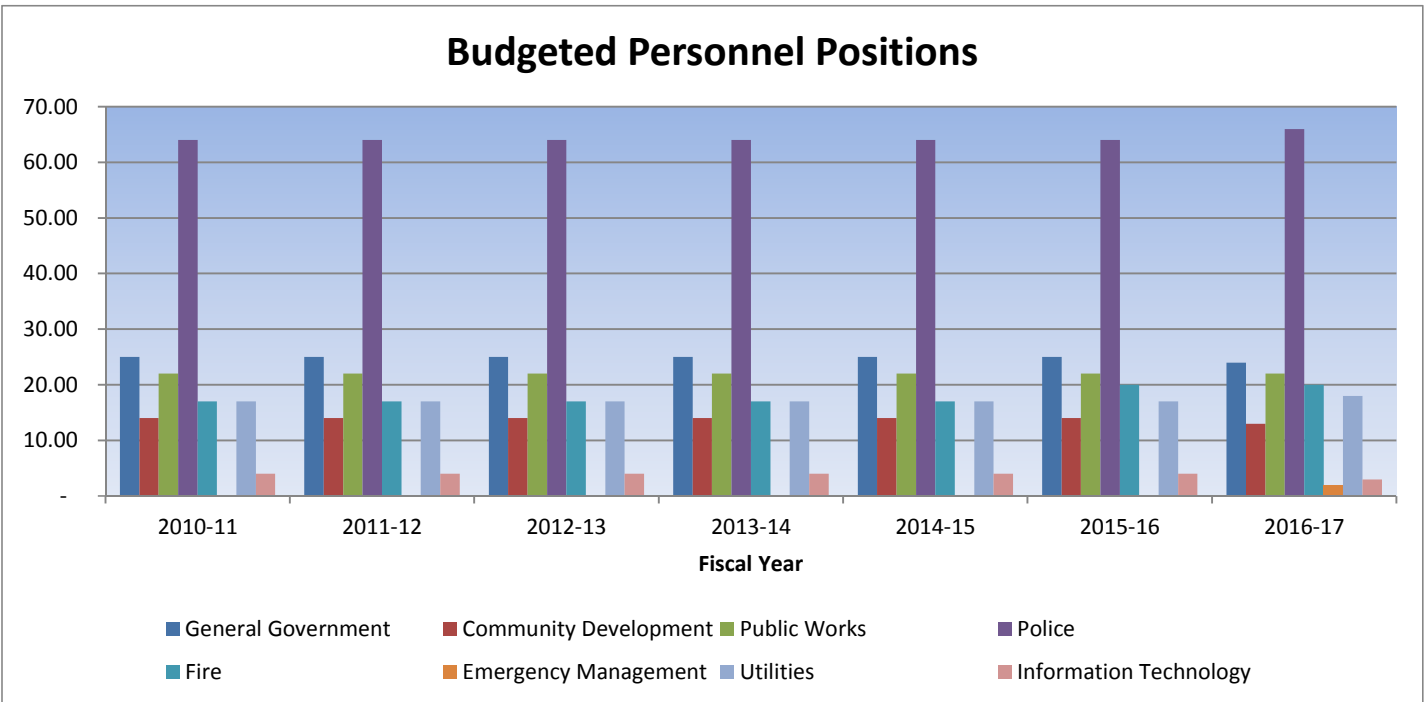
Denotes Divisions

## Budgeted Personnel Positions

<u>Function</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
General Government	25.00	25.00	25.00	25.00	25.00	25.00	24.00
Community Development	14.00	14.00	14.00	14.00	14.00	14.00	13.00
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	66.00
Fire	17.00	17.00	17.00	17.00	17.00	20.00	20.00
Emergency Management	-	-	-	-	-	-	2.00
Utilities	17.00	17.00	17.00	17.00	17.00	17.00	18.00
Information Technology	4.00	4.00	4.00	4.00	4.00	4.00	3.00

**Total** **163.00** **163.00** **163.00** **163.00** **163.00** **166.00** **168.00**

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



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

	Fiscal Year						
	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
<b><u>General Fund</u></b>							
General Government							
City Secretary	4.00	4.00	4.00	4.00	4.00	5.00	5.00
City Manager	2.00	2.00	2.00	2.00	2.00	2.00	1.00
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	6.00	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	5.00
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	5.00	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	-	-	-	-
Police							
Administration	4.00	4.00	4.00	4.00	5.00	6.00	9.00
Crime Investigation	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Patrol	37.00	37.00	38.00	38.00	37.00	36.00	35.00
Communications	16.00	16.00	15.00	15.00	15.00	15.00	15.00
Fire							
Prevention	3.00	3.00	3.00	3.00	3.00	3.00	5.00
Operations	14.00	14.00	14.00	14.00	14.00	17.00	15.00
Emergency Management	-	-	-	-	-	-	2.00
<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>145.00</b>	<b>147.00</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	7.50
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>18.00</b>
<b><u>Information Technology Fund</u></b>							
Information Technology	4.00	4.00	4.00	4.00	4.00	4.00	3.00
<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>3.00</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>166.00</b>	<b>168.00</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 2016 - 2017**

	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy <sup>3</sup>	Municipal Court	Public Safety <sup>4</sup>	TIRZ <sup>3</sup>	Grant
Fund Balance at 9/30/2015	\$ 12,874,640	\$ 869,019	\$ 3,985,394	\$ 167,145	\$ 111,117	\$ 1,267,116	\$ -
Estimated Fund Balance							
Revenue <sup>1</sup>	19,682,390	1,930,950	1,348,630	64,680	18,800	214,360	149,210
Expenditures	(20,687,980)	(2,016,120)	(379,030)	(67,370)	(32,520)	-	(149,210)
Subtotal	(1,005,590)	(85,170)	969,600	(2,690)	(13,720)	214,360	-
<b>Estimated at 9/30/2016</b>	<b>\$ 11,869,050</b>	<b>\$ 783,849</b>	<b>\$ 4,954,994</b>	<b>\$ 164,455</b>	<b>\$ 97,397</b>	<b>\$ 1,481,476</b>	<b>\$ -</b>
<b>% Change from Prior Year</b>	<b>-7.8%</b>	<b>-9.8%</b>	<b>24.3%</b>	<b>-1.6%</b>	<b>-12.3%</b>	<b>16.9%</b>	<b>0.0%</b>
Projected Fund Balance							
Revenue <sup>1</sup>	20,466,950	2,218,020	1,353,140	65,220	105,430	229,610	500,490
Expenditures	(20,752,430)	(2,213,780)	(438,370)	(63,350)	(56,130)	-	(500,490)
Subtotal	(285,480)	4,240	914,770	1,870	49,300	229,610	-
<b>Projected at 9/30/2017</b>	<b>\$ 11,583,570</b>	<b>\$ 788,089</b>	<b>\$ 5,869,764</b>	<b>\$ 166,325</b>	<b>\$ 146,697</b>	<b>\$ 1,711,086</b>	<b>\$ -</b>
<b>% Change from Prior Year</b>	<b>-2.4%</b>	<b>0.5%</b>	<b>18.5%</b>	<b>1.1%</b>	<b>50.6%</b>	<b>15.5%</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 restricted nature of these funds cause revenue to significantly exceed expenditures.

<sup>4</sup> The large swings in fund balance result from the timing of when funds are received and spent.

<sup>5</sup> An increase in reserves is planned for future projects.

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

PEG Channel <sup>3</sup>	Enterprise Funds <sup>2</sup>		Internal Service Funds			Component Unit		Total All Funds
	Utility Fund <sup>5</sup>	Utility Int & Sinking	Equipment Replacement	Information Technology	Employee Benefit Trust <sup>6</sup>	WEDC Fund <sup>5</sup>	WEDC Debt Service	
\$ 149,390	\$ 3,213,702	\$ 30,666	\$ 2,628,003	\$ 222,759	\$ 25	\$ 5,786,644	\$ 143,358	\$ 31,448,978
34,460	5,301,170	515,280	923,560	809,330	2,522,410	4,073,950	773,080	38,362,260
-	(4,529,900)	(513,600)	(627,400)	(763,900)	(2,522,400)	(1,976,510)	(772,580)	(35,038,520)
34,460	771,270	1,680	296,160	45,430	10	2,097,440	500	3,323,740
<b>\$ 183,850</b>	<b>\$ 3,984,972</b>	<b>\$ 32,346</b>	<b>\$ 2,924,163</b>	<b>\$ 268,189</b>	<b>\$ 35</b>	<b>\$ 7,884,084</b>	<b>\$ 143,858</b>	<b>\$ 34,772,718</b>
<b>23.1%</b>	<b>24.0%</b>	<b>5.5%</b>	<b>11.3%</b>	<b>20.4%</b>	<b>40.0%</b>	<b>36.2%</b>	<b>0.3%</b>	<b>10.6%</b>
35,500	5,311,980	512,460	658,650	752,620	2,719,110	4,038,900	722,330	39,690,410
-	(4,602,950)	(512,300)	(451,500)	(752,170)	(2,719,100)	(1,884,080)	(721,800)	(35,668,450)
35,500	709,030	160	207,150	450	10	2,154,820	530	4,021,960
<b>\$ 219,350</b>	<b>\$ 4,694,002</b>	<b>\$ 32,506</b>	<b>\$ 3,131,313</b>	<b>\$ 268,639</b>	<b>\$ 45</b>	<b>\$ 10,038,904</b>	<b>\$ 144,388</b>	<b>\$ 38,794,678</b>
<b>19.3%</b>	<b>17.8%</b>	<b>0.5%</b>	<b>7.1%</b>	<b>0.2%</b>	<b>28.6%</b>	<b>27.3%</b>	<b>0.4%</b>	<b>11.6%</b>



**City of Webster, Texas**  
**Budget Summary**  
**Budget Year 2016 - 2017**

Revenues	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	TIRZ	Grant
Property Taxes	\$ 3,577,160	\$ 1,886,750	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	12,075,700						
Franchise & Local Taxes	1,855,140		1,348,240				
Permit Fees	484,320						
Court Fines & Fees	931,920			64,960			
Charges for Service	376,120						
Miscellaneous Income	161,490	1,240	4,900	260	105,430	1,350	
Intergovernmental	-					93,260	486,760
Other Financing Sources	285,480						
<b>Total Revenue before Transfers</b>	<b>19,747,330</b>	<b>1,887,990</b>	<b>1,353,140</b>	<b>65,220</b>	<b>105,430</b>	<b>94,610</b>	<b>486,760</b>
Transfers from Other Funds	1,005,100	330,030	-	-	-	135,000	13,730
<b>Total Revenue</b>	<b>20,752,430</b>	<b>2,218,020</b>	<b>1,353,140</b>	<b>65,220</b>	<b>105,430</b>	<b>229,610</b>	<b>500,490</b>
<b>Expenditures</b>							
Personnel	\$ 14,997,160	\$ -	\$ -	\$ 13,210	\$ -	\$ -	\$ -
Supplies	691,400		7,000	6,600	9,100		
Maintenance	719,120			7,670			
Services	2,962,680	2,000	389,770	22,370	36,900	-	500,490
Debt Service	-	2,211,780					
Capital Outlay	189,000						
<b>Total Expenditures before Transfers</b>	<b>19,559,360</b>	<b>2,213,780</b>	<b>396,770</b>	<b>49,850</b>	<b>46,000</b>	<b>-</b>	<b>500,490</b>
Transfers to Other Funds	1,193,070	-	41,600	13,500	10,130	-	-
<b>Total Expenditures</b>	<b>20,752,430</b>	<b>2,213,780</b>	<b>438,370</b>	<b>63,350</b>	<b>56,130</b>	<b>-</b>	<b>500,490</b>
<b>Revenue Over / (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 4,240</b>	<b>\$ 914,770</b>	<b>\$ 1,870</b>	<b>\$ 49,300</b>	<b>\$ 229,610</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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,463,910
35,500						4,025,230		16,100,930
								3,238,880
								484,320
								996,880
	5,278,660			752,170	2,719,100			9,126,050
	33,320	160	7,510	450	10	13,670	530	330,320
								580,020
								285,480
<b>35,500</b>	<b>5,311,980</b>	<b>160</b>	<b>7,510</b>	<b>752,620</b>	<b>2,719,110</b>	<b>4,038,900</b>	<b>530</b>	<b>36,606,790</b>
-	-	512,300	651,140	-	-	-	721,800	3,369,100
<b>35,500</b>	<b>5,311,980</b>	<b>512,460</b>	<b>658,650</b>	<b>752,620</b>	<b>2,719,110</b>	<b>4,038,900</b>	<b>722,330</b>	<b>39,975,890</b>
\$ -	\$ 1,508,820	\$ -	\$ -	\$ 301,140	\$ -	\$ -	\$ -	\$ 16,820,330
	674,700			14,050		2,200		1,405,050
	532,800			206,420				1,466,010
-	721,010	1,100		140,560	2,719,100	130,050	500	7,626,530
	-	511,200					721,300	3,444,280
	41,000		451,500	87,000				768,500
-	<b>3,478,330</b>	<b>512,300</b>	<b>451,500</b>	<b>749,170</b>	<b>2,719,100</b>	<b>132,250</b>	<b>721,800</b>	<b>31,530,700</b>
-	1,124,620	-	-	3,000	-	1,751,830	-	4,137,750
-	<b>4,602,950</b>	<b>512,300</b>	<b>451,500</b>	<b>752,170</b>	<b>2,719,100</b>	<b>1,884,080</b>	<b>721,800</b>	<b>35,668,450</b>
<b>\$ 35,500</b>	<b>\$ 709,030</b>	<b>\$ 160</b>	<b>\$ 207,150</b>	<b>\$ 450</b>	<b>\$ 10</b>	<b>\$ 2,154,820</b>	<b>\$ 530</b>	<b>\$ 4,307,440</b>

**City of Webster, Texas**  
**Budget Summary History (All Funds) <sup>1</sup>**  
**Fiscal Years 2014 - 2017**

	Budget 2013-2014	Budget 2014-2015	Budget 2015-2016	Budget 2016-2017
<b>Resources</b>				
Property Taxes	\$ 4,074,210	\$ 4,048,470	\$ 4,354,310	\$ 5,463,910
Sales Taxes	14,219,250	15,588,000	17,000,980	16,100,930
Franchise & Local Taxes	2,395,300	2,770,930	3,196,720	3,238,880
Permit Fees	310,070	409,120	431,040	484,320
Court Fines & Fees	1,236,450	1,234,280	1,121,160	996,880
Charges for Service	5,582,680	8,001,380	8,767,030	9,126,050
Miscellaneous Income	586,200	501,140	218,030	330,320
Intergovernmental	812,500	547,280	472,500	580,020
Other Financing Sources	1,231,940	1,287,950	923,710	285,480
<b>Total Resources before Transfers</b>	<b>30,448,600</b>	<b>34,388,550</b>	<b>36,485,480</b>	<b>36,606,790</b>
Transfers from Other Funds	4,190,660	4,416,880	3,683,150	3,369,100
<b>Total Resources</b>	<b>34,639,260</b>	<b>38,805,430</b>	<b>40,168,630</b>	<b>39,975,890</b>
<b>Expenditures</b>				
Personnel	14,062,030	14,852,970	16,427,950	16,820,330
Supplies	1,363,770	1,308,670	1,468,920	1,405,050
Maintenance	1,596,730	1,888,400	2,370,310	1,466,010
Services	6,778,800	9,095,600	7,228,280	7,626,530
Debt Service	4,064,510	4,146,570	3,299,200	3,444,280
Capital Outlay	1,059,280	1,872,460	966,420	768,500
<b>Total Expenditures before Transfers</b>	<b>28,925,120</b>	<b>33,164,670</b>	<b>31,761,080</b>	<b>31,530,700</b>
Transfers to Other Funds	5,708,900	5,487,970	4,063,150	4,137,750
<b>Total Expenditures</b>	<b>34,634,020</b>	<b>38,652,640</b>	<b>35,824,230</b>	<b>35,668,450</b>
<b>Resources Over / (Under) Expenditures</b>	<b>\$ 5,240</b>	<b>\$ 152,790</b>	<b>\$ 4,344,400</b>	<b>\$ 4,307,440</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 2016 - 2017 includes:

\$500,000 transfer from General Fund to General Projects Fund  
 \$268,650 transfer from Utility Fund to Water / Sewer Construction Fund

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

**City of Webster, Texas**  
**Comparative Schedule of City-Wide Resources and Expenditures (All Funds) <sup>1</sup>**  
**Fiscal Years 2014 - 2017**

	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016 <sup>2</sup>	Estimate 2015-2016 <sup>2</sup>	Budget 2016-2017 <sup>2</sup>
<b>Beginning Fund Balance (GAAP)</b>	<b>\$ 26,435,153</b>	<b>\$ 29,310,361</b>	<b>\$ 31,448,978</b>	<b>\$ 31,448,978</b>	<b>\$ 34,772,718</b>
<b>Resources</b>					
General Fund	\$ 18,728,884	\$ 19,481,175	\$ 20,285,330	\$ 19,682,390	\$ 20,466,950
General Debt Service Fund	2,032,855	1,940,881	1,923,720	1,930,950	2,218,020
Hotel Occupancy Tax Fund	1,204,054	1,291,999	1,383,550	1,348,630	1,353,140
Court Special Revenue Fund	75,566	55,682	54,610	64,680	65,220
Public Safety Special Rev Fund	81,968	32,987	35,440	18,800	105,430
TIRZ Fund	195,329	218,474	217,500	214,360	229,610
Grant Fund	474,040	286,728	404,890	149,210	500,490
PEG Channel Fund	27,338	33,398	35,050	34,460	35,500
Utility Fund	4,710,139	4,954,790	4,980,430	5,301,170	5,311,980
Utility Interest & Sinking Fund	565,266	524,507	515,320	515,280	512,460
Equipment Replacement Fund	638,628	919,802	916,820	923,560	658,650
Information Technology Fund	783,298	807,526	809,330	809,330	752,620
Employee Benefits Trust Fund	1,967,177	2,162,192	2,660,010	2,522,410	2,719,110
WEDC Fund	3,807,913	4,094,607	4,254,500	4,073,950	4,038,900
WEDC Debt Service Fund	1,594,274	10,609,270	773,420	773,080	722,330
<b>Total Resources</b>	<b>36,886,729</b>	<b>47,414,018</b>	<b>39,249,920</b>	<b>38,362,260</b>	<b>39,690,410</b>
<b>Expenditures</b>					
General Fund	17,658,031	18,823,848	21,130,810	20,687,980	20,752,430
General Debt Service Fund	1,911,425	2,041,213	2,017,120	2,016,120	2,213,780
Hotel Occupancy Tax Fund	367,699	334,807	444,770	379,030	438,370
Court Special Revenue Fund	72,242	61,251	68,880	67,370	63,350
Public Safety Special Rev Fund	86,120	47,658	46,130	32,520	56,130
TIRZ Fund	-	-	-	-	-
Grant Fund	474,040	286,728	404,890	149,210	500,490
PEG Channel Fund	-	-	-	-	-
Utility Fund	5,166,629	4,952,540	4,821,740	4,529,900	4,602,950
Utility Interest & Sinking Fund	548,275	522,499	515,130	513,600	512,300
Equipment Replacement Fund	651,985	971,361	639,610	627,400	451,500
Information Technology Fund	729,232	799,753	808,880	763,900	752,170
Employee Benefits Trust Fund	1,967,168	2,162,185	2,660,000	2,522,400	2,719,100
WEDC Fund	2,727,430	3,160,589	1,917,960	1,976,510	1,884,080
WEDC Debt Service Fund	1,592,765	10,608,941	772,680	772,580	721,800
<b>Total Expenditures</b>	<b>33,953,041</b>	<b>44,773,373</b>	<b>36,248,600</b>	<b>35,038,520</b>	<b>35,668,450</b>
<b>Resources Over / (Under) Expenditures</b>	<b>\$ 2,933,688</b>	<b>\$ 2,640,645</b>	<b>\$ 3,001,320</b>	<b>\$ 3,323,740</b>	<b>\$ 4,021,960</b>
Ending Fund Balance (Budget)	29,368,841	31,951,006	34,450,298	34,772,718	38,794,678
Adjustments <sup>3</sup>	(58,480)	(502,028)	-	-	-
<b>Ending Fund Balance (GAAP)</b>	<b>\$ 29,310,361</b>	<b>\$ 31,448,978</b>	<b>\$ 34,450,298</b>	<b>\$ 34,772,718</b>	<b>\$ 38,794,678</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, permit fees, fines and forfeitures, charges for services, miscellaneous revenues, and transfers.

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

### General Government

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

### Community Development

Divisions:	Community Development Administration
	Building
	Recreation

### Public Works

Divisions:	Public Works Administration
	Maintenance
	Parks Maintenance

### Public Safety

Divisions:	Police Administration	Fire Prevention	Emergency Management
	Crime Investigation (CID)	Fire Operations	
	Patrol		
	Communications		

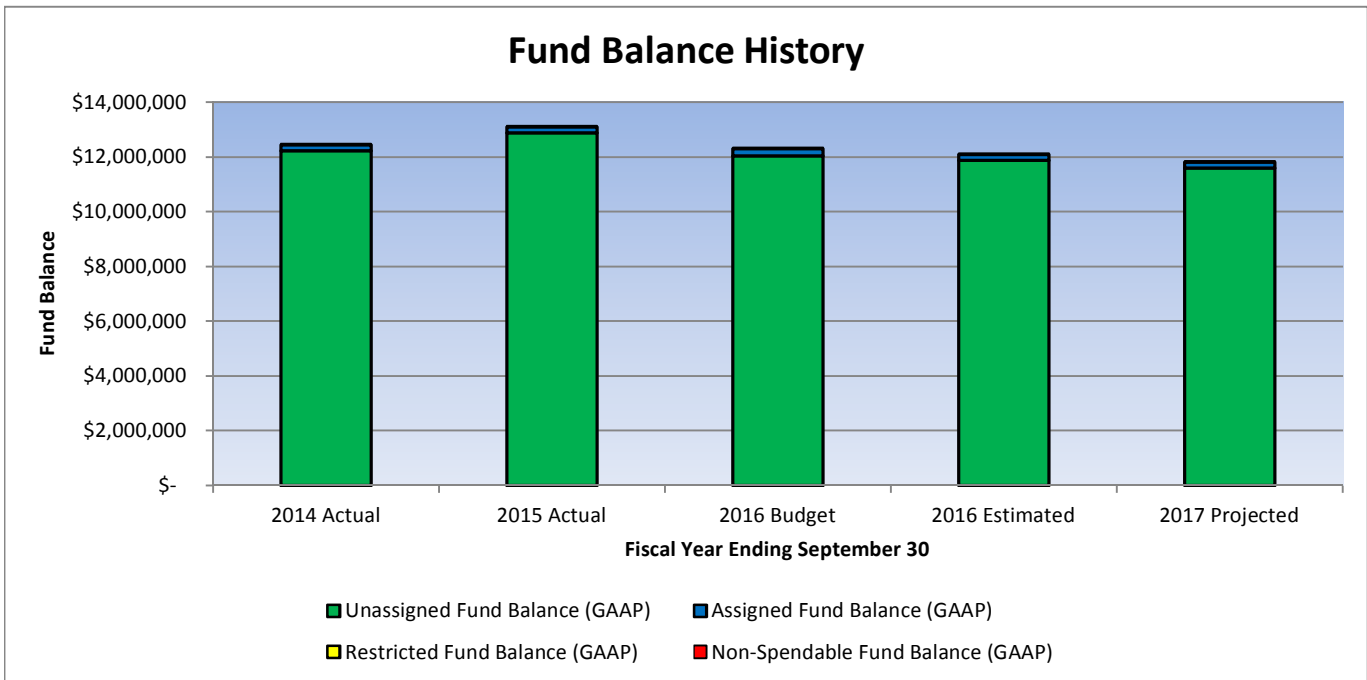
**General Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b>Budget Basis:</b>					
Beginning Unassigned Fund Balance (GAAP)	\$ 11,190,604	\$ 12,227,719	\$ 12,874,640	\$ 12,874,640	\$ 11,869,050
Revenues <sup>1</sup>	18,728,884	19,481,175	20,285,330	19,682,390	20,466,950
Expenditures	(17,658,031)	(18,823,848)	(21,130,810)	(20,687,980)	(20,752,430)
Net Increase / (Decrease) in Fund Balance	1,070,853	657,327	(845,480)	(1,005,590)	(285,480)
Ending Unassigned Fund Balance (Budget)	<b>\$ 12,261,457</b>	<b>\$ 12,885,046</b>	<b>\$ 12,029,160</b>	<b>\$ 11,869,050</b>	<b>\$ 11,583,570</b>
<b>Reconciliation to GAAP:</b>					
Ending Unassigned Fund Balance (Budget)	\$ 12,261,457	\$ 12,885,046	\$ 12,029,160	\$ 11,869,050	\$ 11,583,570
Adjustment <sup>2</sup>	(33,738)	(10,406)	-	-	-
Unassigned Fund Balance (GAAP)	12,227,719	12,874,640	12,029,160	11,869,050	11,583,570
Assigned Fund Balance (GAAP)	199,758	220,943	274,523	220,943	220,943
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	50,379	38,848	38,848	38,848	38,848
Total Fund Balance (GAAP)	<b>\$ 12,477,855</b>	<b>\$ 13,134,431</b>	<b>\$ 12,342,531</b>	<b>\$ 12,128,841</b>	<b>\$ 11,843,361</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 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Estimate 2015-2016</b>	<b>Budget 2016-2017</b>
<b>Revenues</b>					
Property Taxes	\$ 2,587,734	\$ 2,570,171	\$ 2,761,450	\$ 2,714,750	\$ 3,577,160
Sales Tax	11,409,472	12,268,588	12,750,710	12,166,950	12,075,700
Franchise & Local Taxes	1,651,346	1,713,630	1,781,590	1,784,690	1,855,140
Permit Fees	444,015	475,836	431,040	526,450	484,320
Court Fines & Fees	1,144,875	886,295	1,066,640	931,920	931,920
Charges for Service	361,444	377,442	351,440	381,160	376,120
Miscellaneous Income	123,098	187,563	135,960	169,970	161,490
Other Financing Sources	1,006,900	1,001,650	1,006,500	1,006,500	1,005,100
Use of Prior Years' Fund Balance	-	-	845,480	-	285,480
<b>Total Revenue</b>	<b>18,728,884</b>	<b>19,481,175</b>	<b>21,130,810</b>	<b>19,682,390</b>	<b>20,752,430</b>
<b>Expenditures</b>					
General Government					
City Council	656,769	673,588	822,950	811,590	878,980
City Manager	439,192	487,927	520,020	532,660	285,880
Finance	1,981,554	1,755,122	1,713,960	1,626,730	1,703,290
Human Resources	387,944	431,791	469,880	491,340	464,900
Economic Development	347,801	362,941	400,330	387,010	382,680
Community Development	1,562,853	1,673,647	1,802,420	1,795,940	1,765,020
Public Works	3,041,805	3,507,114	3,733,990	3,565,470	3,491,470
Police	6,995,364	7,500,906	8,986,830	8,746,960	8,323,160
Fire	2,244,750	2,430,810	2,680,430	2,730,280	3,131,110
Emergency Management	-	-	-	-	325,940
<b>Total Expenditures</b>	<b>17,658,031</b>	<b>18,823,848</b>	<b>21,130,810</b>	<b>20,687,980</b>	<b>20,752,430</b>
<b>Increase / (Decrease) in Fund Balance</b>	<b>\$ 1,070,853</b>	<b>\$ 657,327</b>	<b>\$ -</b>	<b>\$ (1,005,590)</b>	<b>\$ -</b>

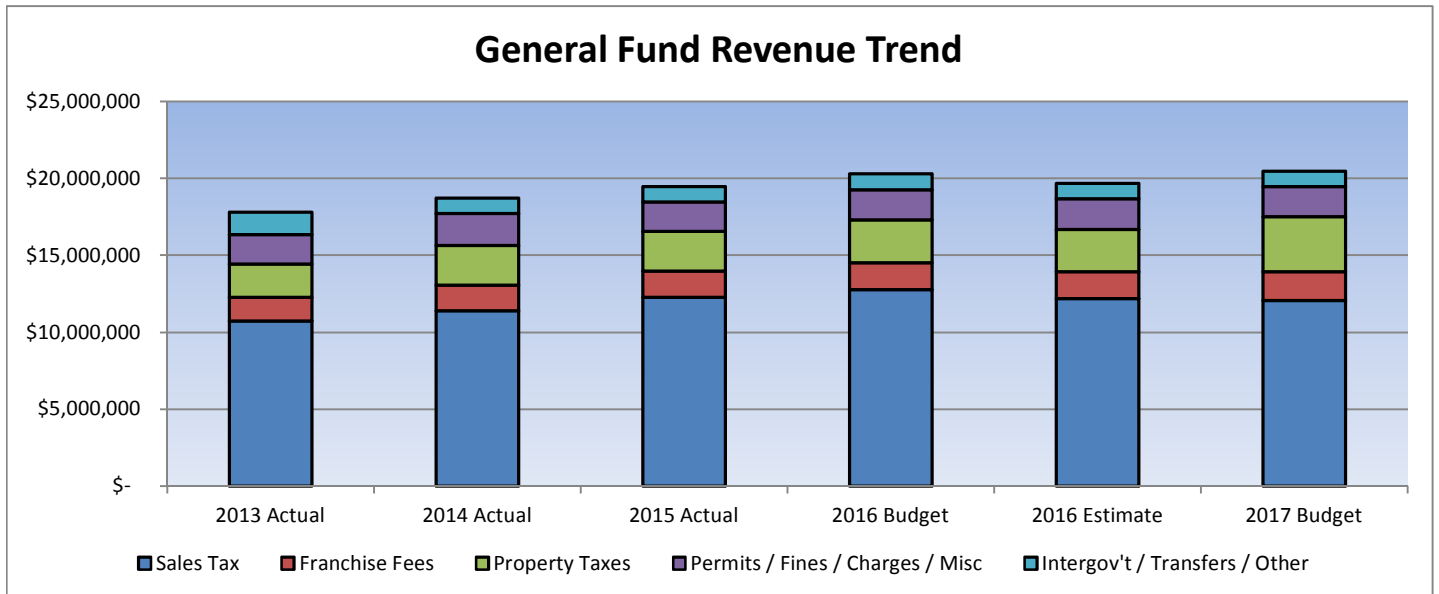


**General Fund Revenue Trend**

	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Revenues</b>						
Sales Tax	\$ 10,716,276	\$ 11,409,472	\$ 12,268,588	\$ 12,750,710	\$ 12,166,950	\$ 12,075,700
Franchise Fees	1,553,184	1,651,346	1,713,630	1,781,590	1,784,690	1,855,140
Property Taxes	2,165,303	2,587,734	2,570,171	2,761,450	2,714,750	3,577,160
Permits / Fines / Charges / Misc	1,905,079	2,073,432	1,927,136	1,985,080	2,009,500	1,953,850
Intergov't / Transfers / Other <sup>1</sup>	1,480,065	1,006,900	1,001,650	1,006,500	1,006,500	1,005,100
<b>Total Revenue</b>	<b>\$ 17,819,906</b>	<b>\$ 18,728,884</b>	<b>\$ 19,481,175</b>	<b>\$ 20,285,330</b>	<b>\$ 19,682,390</b>	<b>\$ 20,466,950</b>

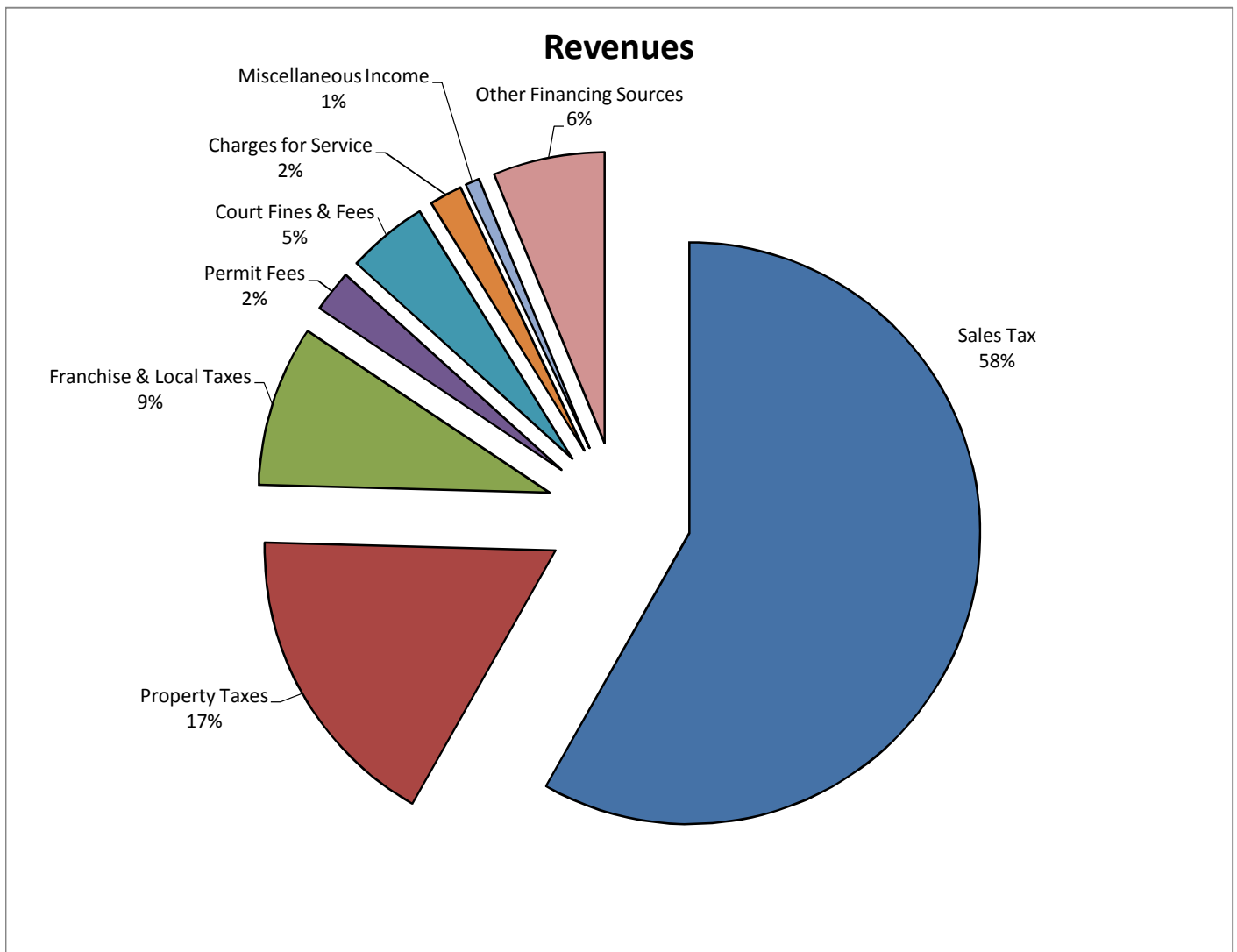
Note:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance of \$845,480 in FY 2015-2016 Budget and \$285,480 in FY 2016-2017 Budget



### Distribution of General Fund Revenues

Sales Tax	\$ 12,075,700	58.2%
Property Taxes	3,577,160	17.2%
Franchise & Local Taxes	1,855,140	8.9%
Permit Fees	484,320	2.3%
Court Fines & Fees	931,920	4.5%
Charges for Service	376,120	1.8%
Miscellaneous Income	161,490	0.8%
Other Financing Sources	1,290,580	6.2%
<b>Total</b>	<b>\$ 20,752,430</b>	<b>100.0%</b>



## General Fund Revenues

**Property Taxes:**                                      2015-16 Budget: \$2,750,000                                      2016-17 Budget: \$3,566,940

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 2016-17 (2016 Tax Year), the City adopted a total tax rate of \$0.28450. City taxes levied for FY 2016-17 on property valued at \$100,000 would be \$284.50 ( $\$100,000 \div 100 \times \$0.28450 = \$284.50$ ) as compared to \$234.47 for FY 2015-16.

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 pays the debt obligations of the City as found in the General Debt Service Fund. A comparison of the tax rates for FY 2015-16 and FY 2016-17 is shown below.

<u>FY 2015-16 (2015 Tax Year)</u>		<u>FY 2016-17 (2016 Tax Year)</u>	
\$0.14733	O & M tax rate	\$0.18625	O & M tax rate
<u>0.08714</u>	Debt tax rate	<u>0.09825</u>	Debt tax rate
<u>\$0.23447</u>	Total tax rate	<u>\$0.28450</u>	Total tax rate

The 2016 certified assessed taxable value is \$1,915,132,045, an increase of \$32,784,009 over the 2015 adjusted taxable value of \$1,882,348,036. By multiplying the tax rates by the taxable value, the 2016 tax levy can be calculated:

\$3,566,933	Collected for operations & maintenance
<u>1,881,617</u>	Collected for debt service
<u>\$5,448,550</u>	Total amount of tax to be levied

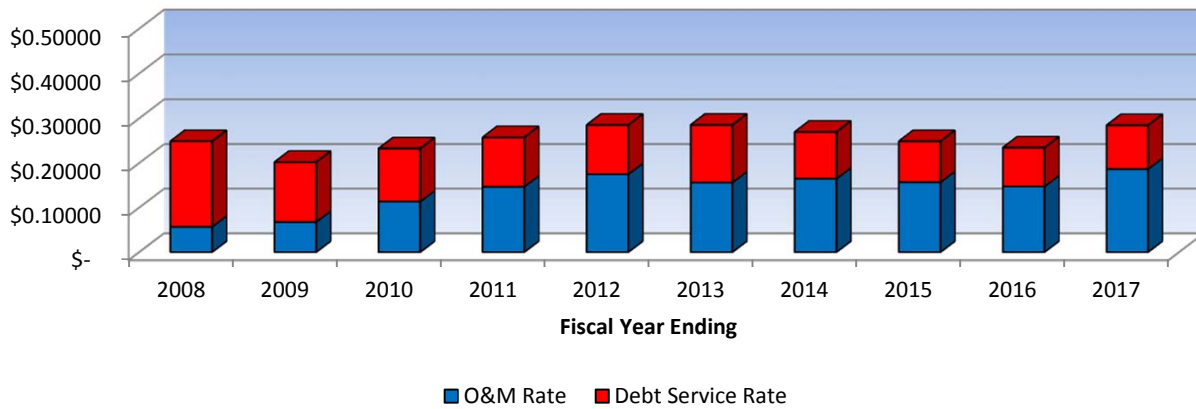
Commercial properties comprise approximately 77% of the City's assessed values. Residential properties make up 21%. Industrial properties are only 2% of the City's property tax base.

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 \$0.28450 and debt rate of \$0.09825 are well below the maximum rates allowed by law.

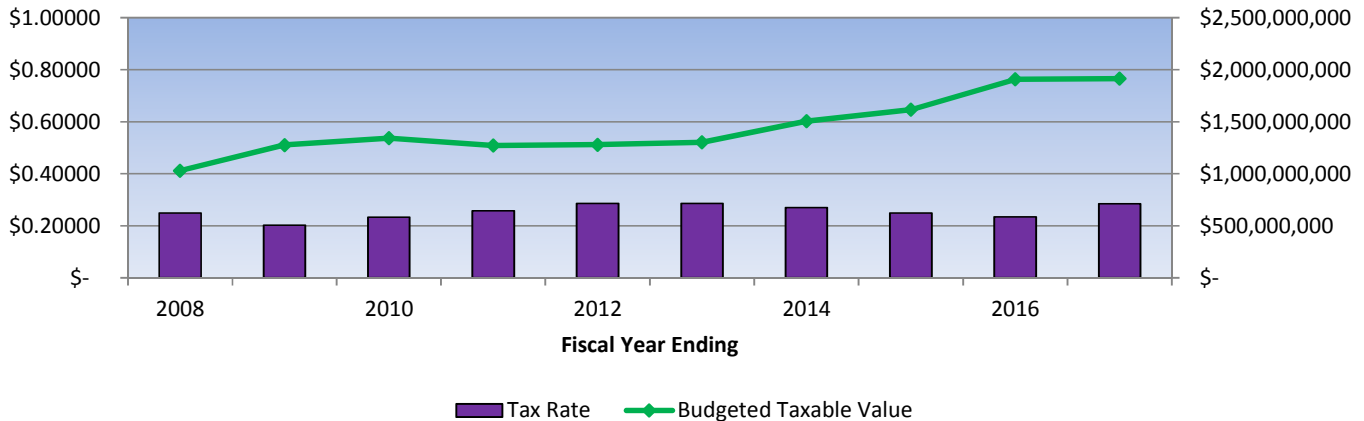
### Budgeted Property Tax History

Fiscal Year Ending	Operations O&M		Debt Service		Total Rate	Budgeted Taxable Value	Budgeted Total Levy
	\$ / \$100	Amount	\$ / \$100	Amount			
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
2017	0.18625	3,566,933	0.09825	1,881,617	0.28450	1,915,132,045	5,448,551

### Property Tax Rate History



### Tax Rate vs. Taxable Value

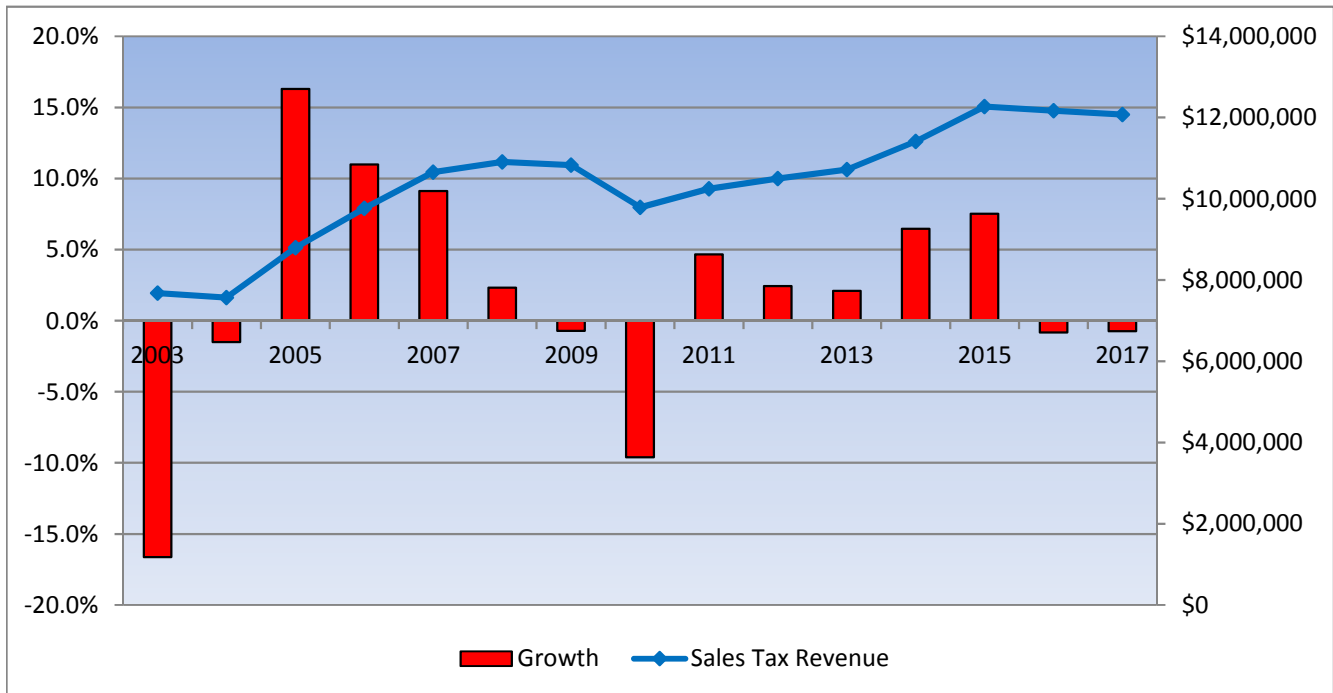




### General Fund Historical Sales Tax Trend

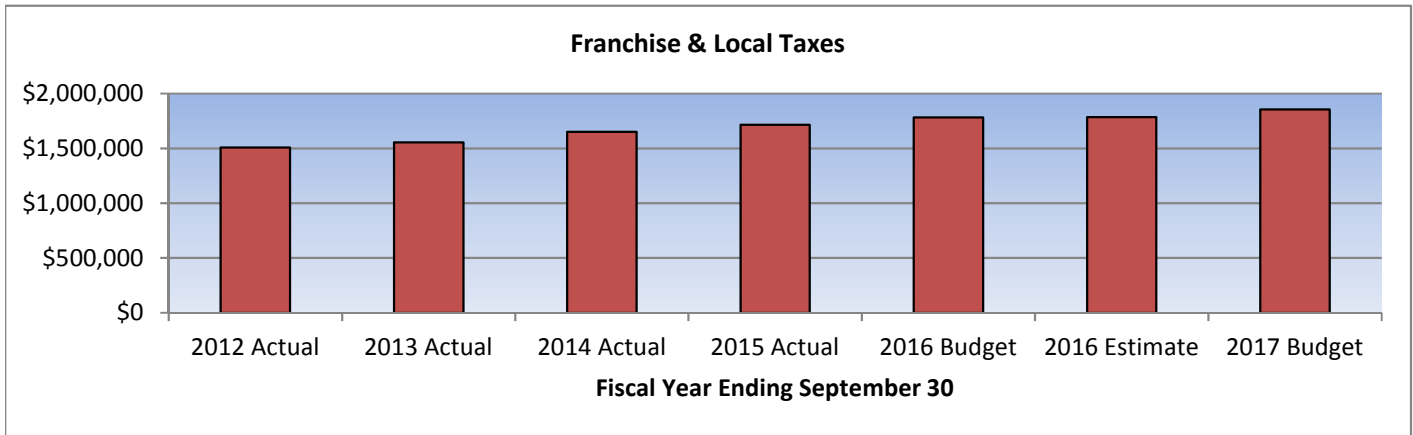
Fiscal Year Ending	Sales Tax Revenue <sup>1</sup>	Amount of Incr. / (Decr.)	% Incr. / (Decr.) Over Prior Year
2003	\$ 7,682,515	\$ (1,532,386)	(16.6)%
2004	7,567,240	(115,275)	(1.5)%
2005	8,800,250	1,233,010	16.3%
2006	9,767,677	967,427	11.0%
2007	10,659,321	891,644	9.1%
2008	10,906,308	246,987	2.3%
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	12,268,588	859,116	7.5%
2016	12,166,950	(101,638)	(0.8)%
2017	12,075,700	(91,250)	(0.7)%

**Notes:** <sup>1</sup> Amounts shown reflect actual sales tax revenue collected in each fiscal year with the exception of 2016 and 2017 which reports estimated and budgeted amounts, respectively.



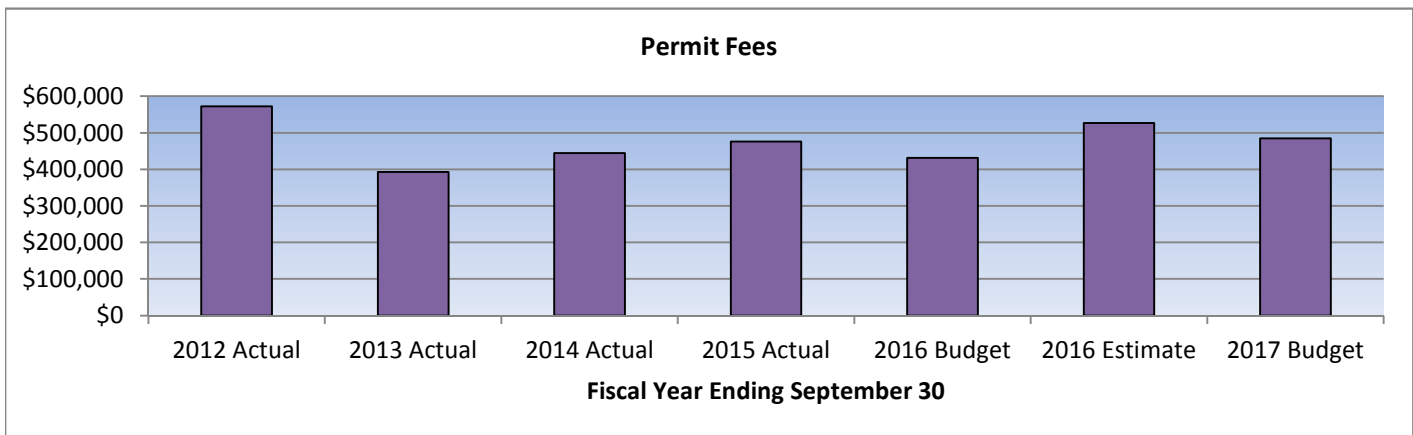
**Franchise & Local Taxes:**      2015-16 Budget: \$1,781,590      2016-17 Budget: \$1,855,140

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:**      2015-16 Budget: \$431,040      2016-17 Budget: \$484,320

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.

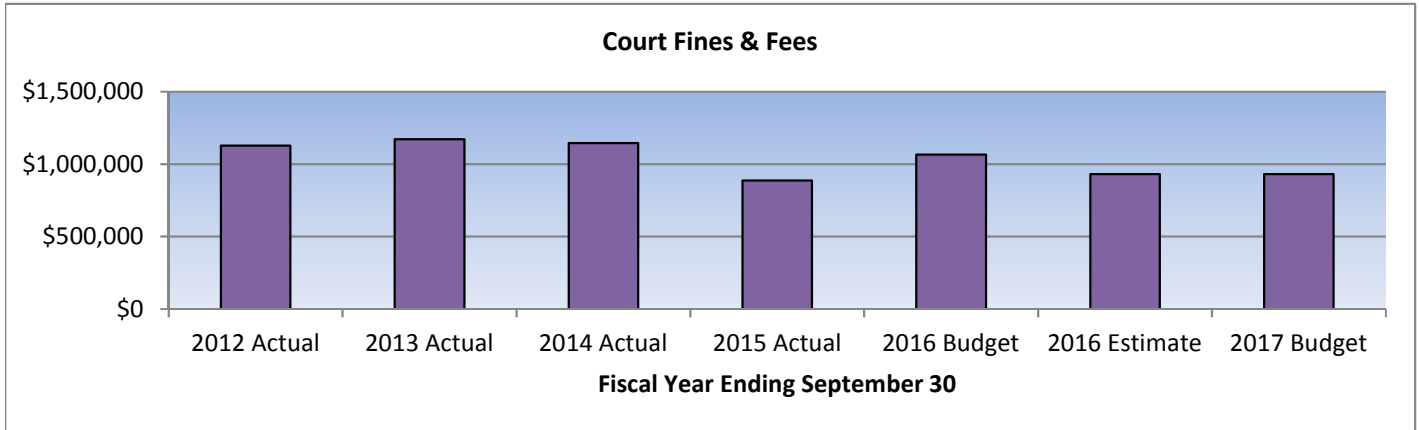


**Court Fines & Fees:**

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

2016-17 Budget: \$931,920

Municipal court fines and fees are levied primarily for violations of local ordinances and traffic offenses. This revenue has remained stable for several years.

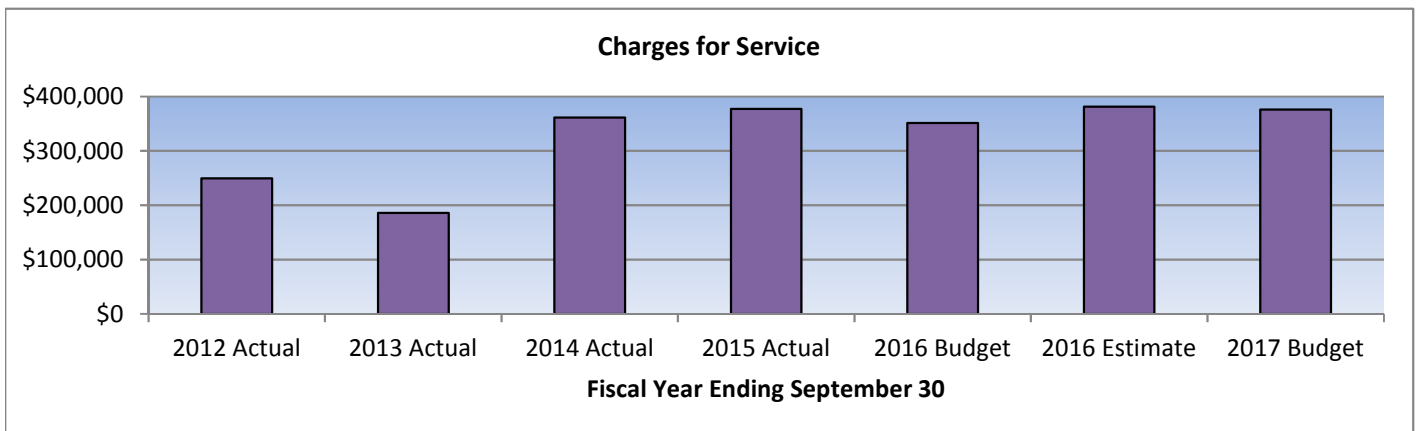


**Charges for Service:**

2015-16 Budget: \$351,440

2016-17 Budget: \$376,120

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 \$303,100 for these services in FY 2016-17. 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 \$73,020 has been budgeted.

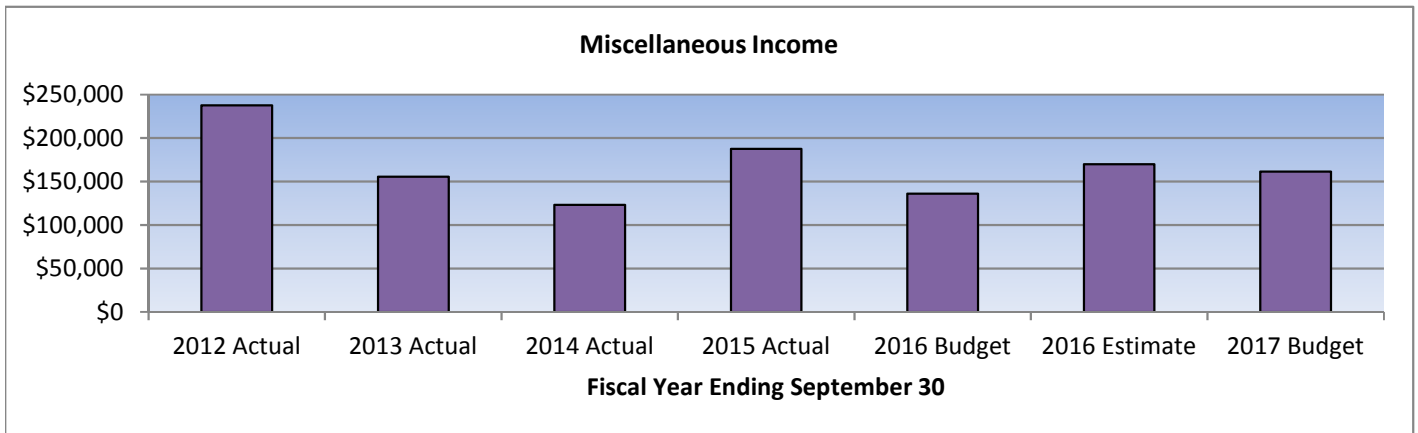




**Miscellaneous Income:**                    2015-16 Budget: \$135,960

2016-17 Budget: \$161,490

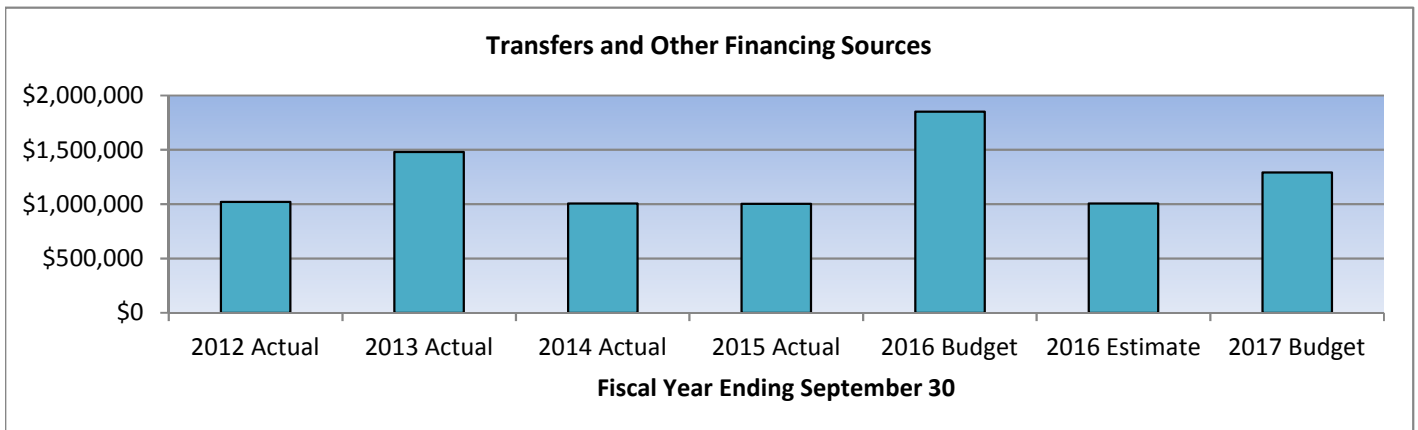
Miscellaneous income includes revenues that could not be classified elsewhere. The principal revenue in this category is the interest that the City earns on its investments. Fixed income security interest rates are very close to zero percent. With no foreseeable rate increases, only \$52,470 is budgeted for interest income in FY 2016-17. False alarm fees of \$30,820 are also recorded in this category. The sharp increase in 2012 was due to a one-time insurance reimbursement.



**Other Financing Sources:**                    2015-16 Budget: \$1,851,980

2016-17 Budget: \$1,290,580

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.



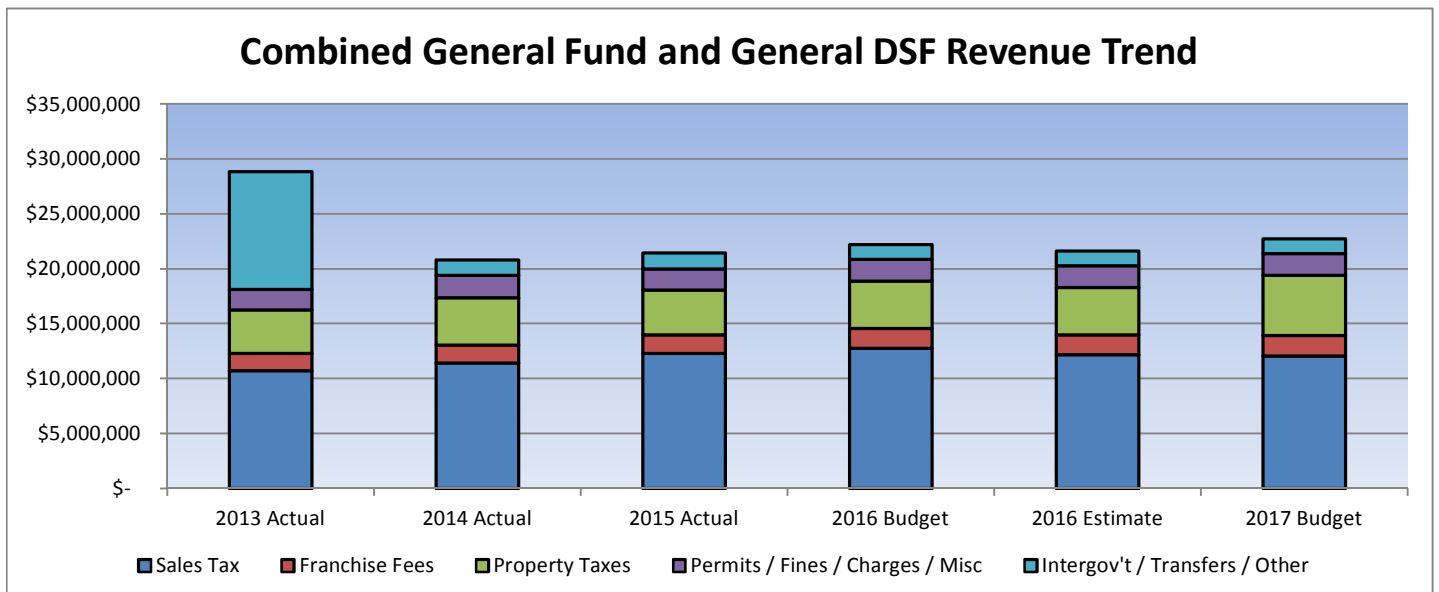
**Combined General Fund and General Debt Service Fund Revenue Trend**

	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Revenues</b>						
Sales Tax	\$ 10,716,276	\$ 11,409,472	\$ 12,268,588	\$ 12,750,710	\$ 12,166,950	\$ 12,075,700
Franchise Fees	1,553,184	1,651,346	1,713,630	1,781,590	1,784,690	1,855,140
Property Taxes	3,958,151	4,272,862	4,076,242	4,354,310	4,314,090	5,463,910
Permits / Fines / Charges / Misc	1,906,431	2,074,362	1,928,016	1,985,910	2,011,080	1,955,090
Intergov't / Transfers / Other <sup>1 2</sup>	10,720,138	1,353,697	1,435,580	1,336,530	1,336,530	1,335,130
<b>Total Revenue</b>	<b>\$ 28,854,179</b>	<b>\$ 20,761,739</b>	<b>\$ 21,422,056</b>	<b>\$ 22,209,050</b>	<b>\$ 21,613,340</b>	<b>\$ 22,684,970</b>

Note:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance of \$938,880 in FY 2015-2016 Budget and \$285,480 in FY 2016-2017 Budget

<sup>2</sup> Other revenues in FY 2012-2013 reflects the accounting treatment to record the issuance of general obligation debt



**001 - General Fund  
Revenues**

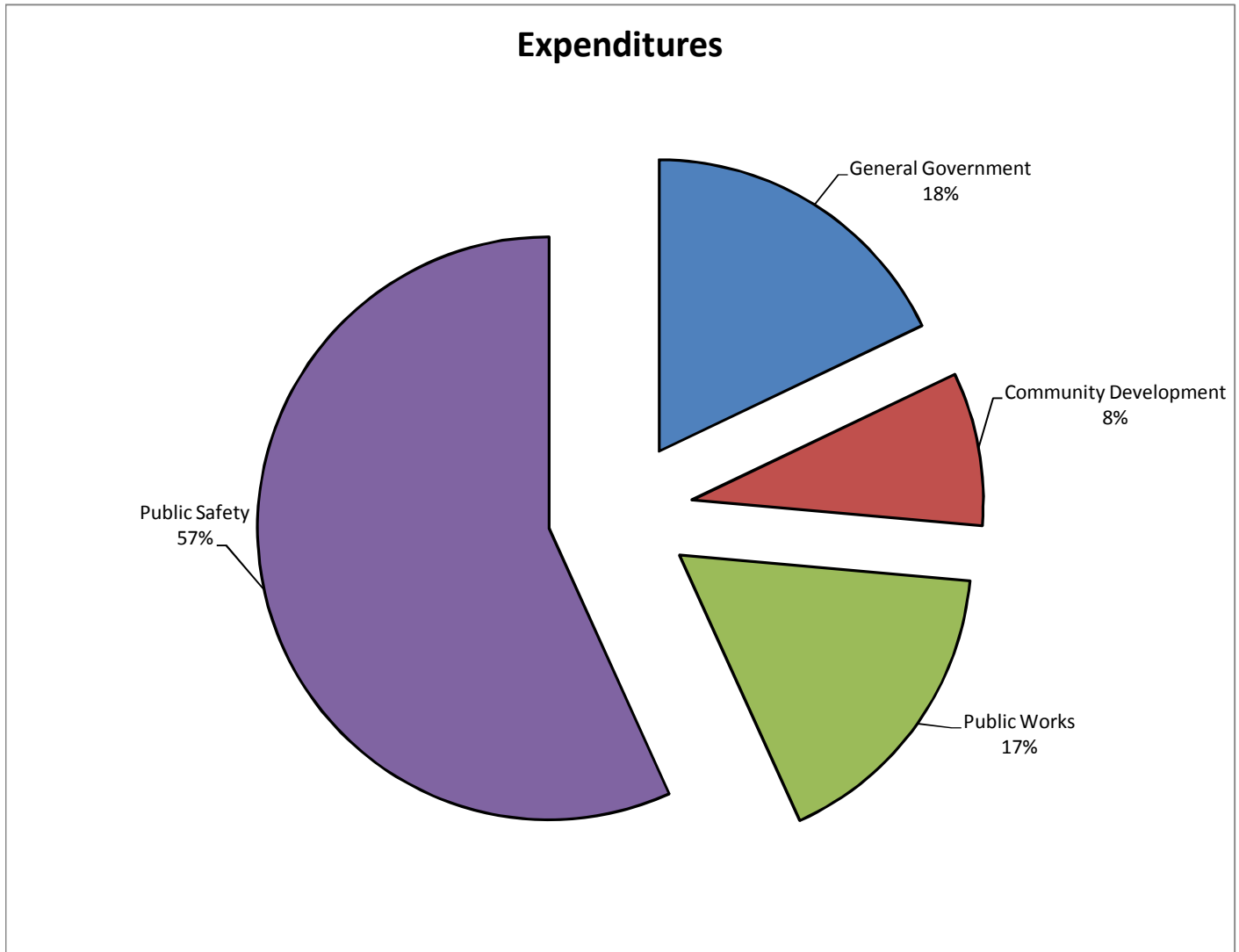
Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Property Taxes</b>					
1010 Current Property Tax	\$ 2,552,311	\$ 2,590,248	\$ 2,750,000	\$ 2,765,030	\$ 3,566,940
1050 Delinquent Property Tax	20,788	(29,035)	-	(59,740)	-
1200 Penalty and Interest	14,635	8,957	11,450	9,460	10,220
<b>Total Property Taxes</b>	<b>2,587,734</b>	<b>2,570,171</b>	<b>2,761,450</b>	<b>2,714,750</b>	<b>3,577,160</b>
<b>Franchise &amp; Local Taxes</b>					
2010 Sales Tax	11,409,472	12,268,588	12,750,710	12,166,950	12,075,700
2050 Mixed Drink Tax	467,696	482,012	538,770	497,650	539,830
2100 Franchise Tax - Electric	906,414	917,283	948,160	970,530	1,015,280
2110 Franchise Tax - Natural Gas	47,100	43,792	45,630	35,820	39,800
2120 Franchise Tax - Cable	122,545	130,458	133,490	140,820	135,640
2150 HB1777 Telecommunications Fee	107,592	140,085	115,540	139,870	124,590
<b>Total Franchise &amp; Local Taxes</b>	<b>13,060,818</b>	<b>13,982,218</b>	<b>14,532,300</b>	<b>13,951,640</b>	<b>13,930,840</b>
<b>Permit Fees</b>					
3010 Alarm Registration	23,300	22,750	22,950	20,690	22,270
3050 Construction Permit	316,416	329,576	291,840	352,380	332,790
3100 Fire Protection Permit	14,032	23,510	20,540	44,020	27,660
3150 Food Dealer / Health Permit	35,000	36,000	35,360	39,150	35,940
3200 Mixed Beverage Permit	27,360	32,930	28,000	29,030	29,160
3300 Video Game Permit	2,558	2,445	2,530	2,500	2,510
3345 Ambulance Permit	14,550	18,250	18,000	28,360	23,300
3350 Wrecker Permit	10,800	10,375	11,820	10,320	10,690
<b>Total Permit Fees</b>	<b>444,015</b>	<b>475,836</b>	<b>431,040</b>	<b>526,450</b>	<b>484,320</b>
<b>Court Fines &amp; Fees</b>					
4010 Court Fine & Fee	996,659	773,701	927,430	821,270	821,270
4050 Warrant Fee	108,689	85,598	104,620	80,410	80,410
4100 City's 10% of State Tax	39,527	26,996	34,590	30,240	30,240
<b>Total Court Fines &amp; Fees</b>	<b>1,144,875</b>	<b>886,295</b>	<b>1,066,640</b>	<b>931,920</b>	<b>931,920</b>
<b>Charges for Service</b>					
5050 Recreation Programs	41,142	42,498	40,370	38,250	41,210
5070 Agreement - Nassau Bay	75,610	76,405	80,120	73,760	72,000
5080 Agreement - Southeast VFD	24,000	24,000	24,000	24,000	24,000
5090 Agreement - CLEMC	82,513	86,100	56,100	86,100	86,100
5095 Agreement - Acadian	110,917	121,000	121,000	121,000	121,000
5350 Civic Center Rental	22,628	21,859	25,200	32,300	26,670
5360 Recreation / Meeting Room Rental	585	980	640	1,060	790
5370 Park Rental	4,050	4,600	4,010	4,690	4,350
<b>Total Charges for Service</b>	<b>361,444</b>	<b>377,442</b>	<b>351,440</b>	<b>381,160</b>	<b>376,120</b>

**001 - General Fund  
Revenues**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Miscellaneous Income</b>					
6010 Police Fees	2,100	4,255	2,350	5,360	3,380
6015 Alarm Fees	30,325	35,675	36,330	26,460	30,820
6050 Interest Income	45,348	59,068	43,560	52,990	52,470
6070 Unrealized Gain / Loss	(38,788)	11,058	-	-	-
6100 Other Income	50,366	33,725	51,720	55,390	49,150
6120 Insurance Reimbursements	18,715	36,757	1,000	27,120	24,670
6150 Sale of City Assets	15,054	7,026	1,000	2,650	1,000
6300 Cash Over / Short	(22)	(1)	-	-	-
<b>Total Miscellaneous Income</b>	<b>123,098</b>	<b>187,563</b>	<b>135,960</b>	<b>169,970</b>	<b>161,490</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	38,150	43,000	43,000	41,600
8219 Transfer from Muni Court Fund	20,000	13,500	13,500	13,500	13,500
8999 Use of PY Fund Balance	-	-	845,480	-	285,480
<b>Total Other Financing Sources</b>	<b>1,006,900</b>	<b>1,001,650</b>	<b>1,851,980</b>	<b>1,006,500</b>	<b>1,290,580</b>
<b>General Fund</b>	<b>\$ 18,728,884</b>	<b>\$ 19,481,175</b>	<b>\$ 21,130,810</b>	<b>\$ 19,682,390</b>	<b>\$ 20,752,430</b>

### General Fund Expenditures by Function

General Government	\$ 3,715,730	17.9%
Community Development	1,765,020	8.5%
Public Works	3,491,470	16.8%
Public Safety	11,780,210	56.8%
<b>Total</b>	<b>\$ 20,752,430</b>	<b>100.0%</b>

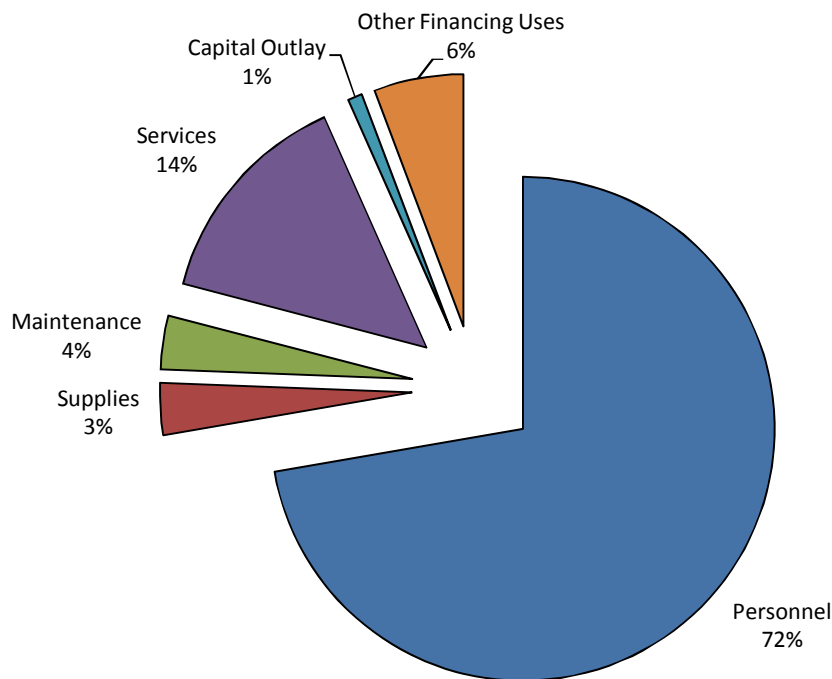


**001 - General Fund  
Division Summary**

	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>City Council</b>					
City Council	\$ 194,904	\$ 200,871	\$ 236,400	\$ 233,110	\$ 276,810
City Secretary	461,866	472,718	586,550	578,480	602,170
<b>Total - City Council</b>	<b>656,769</b>	<b>673,588</b>	<b>822,950</b>	<b>811,590</b>	<b>878,980</b>
<b>City Manager</b>					
City Manager	439,192	487,927	520,020	532,660	285,880
<b>Total - City Manager</b>	<b>439,192</b>	<b>487,927</b>	<b>520,020</b>	<b>532,660</b>	<b>285,880</b>
<b>Finance</b>					
Finance	1,329,148	1,094,737	987,210	962,160	986,940
Municipal Court	652,406	660,385	726,750	664,570	716,350
<b>Total - Finance</b>	<b>1,981,554</b>	<b>1,755,122</b>	<b>1,713,960</b>	<b>1,626,730</b>	<b>1,703,290</b>
<b>Human Resources</b>					
Human Resources	387,944	431,791	469,880	491,340	464,900
<b>Total - Human Resources</b>	<b>387,944</b>	<b>431,791</b>	<b>469,880</b>	<b>491,340</b>	<b>464,900</b>
<b>Economic Development</b>					
Economic Development	347,801	362,941	400,330	387,010	382,680
<b>Total - Economic Development</b>	<b>347,801</b>	<b>362,941</b>	<b>400,330</b>	<b>387,010</b>	<b>382,680</b>
<b>Community Development</b>					
CD - Administration	619,274	677,141	689,530	696,370	646,790
CD - Building	612,970	653,579	745,630	721,810	745,380
CD - Recreation	330,609	342,927	367,260	377,760	372,850
<b>Total - Community Development</b>	<b>1,562,853</b>	<b>1,673,647</b>	<b>1,802,420</b>	<b>1,795,940</b>	<b>1,765,020</b>
<b>Public Works</b>					
PW - Administration	753,639	821,058	732,930	730,430	711,400
PW - Maintenance	1,200,691	1,510,685	1,519,860	1,502,750	1,847,600
PW - Parks Maintenance	1,087,475	1,175,371	1,481,200	1,332,290	932,470
<b>Total - Public Works</b>	<b>3,041,805</b>	<b>3,507,114</b>	<b>3,733,990</b>	<b>3,565,470</b>	<b>3,491,470</b>
<b>Police</b>					
Police - Administration	1,023,319	1,250,969	1,601,220	1,586,230	1,716,670
Police - CID	783,911	808,737	916,150	851,960	894,850
Police - Patrol	3,989,989	4,188,228	5,071,470	4,950,590	4,360,310
Police - Communications	1,198,144	1,252,973	1,397,990	1,358,180	1,351,330
<b>Total - Police</b>	<b>6,995,364</b>	<b>7,500,906</b>	<b>8,986,830</b>	<b>8,746,960</b>	<b>8,323,160</b>
<b>Fire</b>					
Fire - Prevention	345,739	393,436	429,110	458,080	668,660
Fire - Operations	1,899,011	2,037,374	2,251,320	2,272,200	2,462,450
<b>Total - Fire</b>	<b>2,244,750</b>	<b>2,430,810</b>	<b>2,680,430</b>	<b>2,730,280</b>	<b>3,131,110</b>
<b>Emergency Management</b>					
Emergency Management	-	-	-	-	325,940
<b>Total - Emergency Management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325,940</b>
<b>General Fund</b>	<b>\$ 17,658,031</b>	<b>\$ 18,823,848</b>	<b>\$ 21,130,810</b>	<b>\$ 20,687,980</b>	<b>\$ 20,752,430</b>

**001 - General Fund  
Category Summary**

Object	Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
0000	Personnel	\$ 12,229,280	\$ 12,862,677	\$ 14,559,660	\$ 14,383,630	\$ 14,997,160
1000	Supplies	807,760	555,199	819,660	724,860	691,400
2000	Maintenance	561,365	904,335	909,960	888,590	719,120
3000	Services	2,594,077	2,747,195	2,875,270	2,767,480	2,962,680
7000	Capital Outlay	149,102	774,501	469,280	427,290	189,000
8000	Other Financing Uses	1,316,448	979,941	1,496,980	1,496,130	1,193,070
<b>General Fund</b>		<b>\$ 17,658,031</b>	<b>\$ 18,823,848</b>	<b>\$ 21,130,810</b>	<b>\$ 20,687,980</b>	<b>\$ 20,752,430</b>



**001 - General Fund  
Line Item Detail**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 8,125,523	\$ 8,476,699	\$ 9,239,760	\$ 9,173,840	\$ 9,556,600
0150 Overtime	266,817	300,359	285,930	436,180	427,280
0200 Taxes	661,849	660,753	755,610	756,400	791,440
0250 Retirement	1,421,627	1,503,606	1,635,390	1,654,970	1,710,390
0300 Group Insurance	1,622,282	1,777,011	2,422,290	2,196,580	2,325,390
0310 W/C Insurance	89,407	100,320	115,410	117,530	128,890
0320 Disability Insurance	41,774	43,929	51,690	48,130	57,170
0900 Other Post Employment Benefits	-	-	53,580	-	-
<b>Total Personnel</b>	<b>12,229,280</b>	<b>12,862,677</b>	<b>14,559,660</b>	<b>14,383,630</b>	<b>14,997,160</b>
<b>Supplies</b>					
1050 Certificate & Award	7,635	19,408	21,450	21,510	18,300
1100 Chemical	6,862	8,556	21,300	11,060	16,100
1200 Fire Prevention Supplies	2,426	4,053	4,700	4,810	7,000
1230 Holiday Supplies	15,726	16,116	15,520	12,980	15,250
1234 July 4 Celebration Committee	34,159	37,125	35,500	35,500	35,500
1250 Investigative Supplies	2,336	2,973	3,490	3,630	3,490
1300 Kitchen & Janitorial	38,798	37,921	37,340	43,980	42,120
1400 Office & Postage	56,881	51,157	55,460	52,800	62,580
1450 Office Furnishings	12,524	3,716	23,220	28,190	19,200
1600 Safety & Health	11,552	10,728	16,660	14,760	25,860
1650 Shop Supplies	6,163	5,405	6,100	9,000	6,100
1700 Small Tools & Equipment	347,859	94,641	323,140	299,700	116,150
1850 Uniform & Apparel	57,109	116,103	74,820	67,520	179,840
1900 Vehicle & Eqpt. Supplies	207,729	147,297	180,960	119,420	143,910
<b>Total Supplies</b>	<b>807,760</b>	<b>555,199</b>	<b>819,660</b>	<b>724,860</b>	<b>691,400</b>
<b>Maintenance</b>					
2050 Building Maintenance	111,128	308,062	309,690	355,820	174,190
2100 Property Maintenance	64,457	111,764	126,000	106,450	39,000
2150 K-9 Maintenance	7,557	6,357	6,100	9,660	8,000
2200 Machine & Eqpt. Maintenance	36,044	39,378	47,750	45,630	47,570
2250 Signage Maintenance	12,310	17,156	9,100	10,130	9,000
2300 Street Maintenance	47,017	86,920	53,500	40,900	50,000
2450 Vehicle Maintenance	125,084	175,355	163,960	125,840	151,630
2900 Service Contracts	129,960	130,918	161,670	159,940	203,790
2910 OSSI Support Services	27,809	28,423	32,190	34,220	35,940
<b>Total Maintenance</b>	<b>561,365</b>	<b>904,335</b>	<b>909,960</b>	<b>888,590</b>	<b>719,120</b>



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

Object	Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Services</b>						
3010	Animal Control	6,142	5,629	7,000	4,100	7,000
3030	Attorney	63,022	56,429	70,000	79,100	90,000
3050	Auditor	37,010	35,700	43,200	35,700	43,200
3060	Contract Services	54,769	55,951	93,000	53,600	96,000
3070	Personnel Services	90,463	92,204	95,000	89,000	95,000
3080	Financial	67,878	135,513	52,450	44,000	49,200
3090	Codification	3,793	3,275	4,050	3,400	4,390
3110	Communication	85,769	82,329	129,760	118,280	164,770
3130	Consultant / Prof. Services	4,670	73,899	35,000	31,100	37,000
3150	Court	71,183	66,795	72,000	69,150	72,000
3170	Disposal	344	383	450	1,300	1,000
3190	Dues, Subscriptions, Books	42,541	36,973	53,680	46,350	57,650
3210	Election	4,915	2,348	7,000	6,020	5,800
3230	EMS Services	48,987	40,000	40,000	40,000	40,000
3240	Investigative Services	3,203	2,638	2,690	3,050	3,040
3250	Employee Program	40,510	44,474	50,000	48,280	49,000
3290	Fire Services	720	1,675	1,600	930	1,600
3310	General Insurance	201,458	196,005	191,650	198,290	191,650
3312	Sec125 Admin Fees	2,853	2,462	3,680	3,270	3,430
3330	Janitorial Services	98,833	99,525	103,760	104,230	104,890
3340	Medical Services	5,338	1,763	6,000	-	5,000
3350	Jury Trials	2,640	2,080	2,550	2,670	2,550
3390	Mosquito Control	13,377	14,848	15,500	15,000	15,500
3430	Legal Notices	3,028	3,896	4,000	3,000	4,000
3440	Technology Services	27,986	17,677	29,700	24,910	28,900
3470	Pre-Employment	13,657	9,306	15,550	9,000	13,650
3490	Printing	10,647	9,049	13,280	21,430	29,340
3510	Prisoner Support	16,380	13,683	19,450	13,180	15,950
3530	Professional Development	124,008	146,922	176,010	162,990	227,370
3570	Publications	4,729	7,756	11,100	8,450	6,000
3590	Public Relations	10,397	14,666	19,400	20,410	31,950
3600	Recreation Program	44,435	47,015	51,210	54,440	52,710
3610	Recycling	381	184	350	270	350
3630	Rentals	7,959	6,538	7,120	6,910	8,200
3670	Street Lights	189,903	185,275	190,000	193,040	190,000
3690	Tax Appraisal	32,278	32,980	36,000	33,400	35,000
3710	Tax Collection	5,667	5,439	6,000	5,650	6,000
3750	Uniform Service	13,406	13,470	15,330	14,110	15,480
3770	Utilities	344,170	339,618	348,030	354,070	348,320
3780	Water Charges	36,933	26,082	47,110	40,440	37,760
3790	Warrant Collection	2,117	1,945	2,250	2,000	2,250
3810	City Council Contingency	3,106	9,619	5,000	4,600	5,000
3820	City Manager Contingency	20,963	29,439	30,000	30,000	40,000
3880	Information Technology	731,510	773,741	768,360	768,360	724,780
<b>Total Services</b>		<b>2,594,077</b>	<b>2,747,195</b>	<b>2,875,270</b>	<b>2,767,480</b>	<b>2,962,680</b>

**001 - General Fund  
Line Item Detail**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Capital Outlay</b>					
7050 Building & Property	17,732	317,571	100,000	83,950	100,000
7100 Computer System	-	9,135	-	-	15,000
7200 Machine & Equipment	131,370	436,511	369,280	343,340	74,000
7250 Vehicles	-	11,284	-	-	-
<b>Total Capital Outlay</b>	<b>149,102</b>	<b>774,501</b>	<b>469,280</b>	<b>427,290</b>	<b>189,000</b>
<b>Other Financing Uses</b>					
8007 Transfer to Gen Debt Svc Fund	-	103,900	-	-	-
8008 Transfer to Equipment Repl Fund	471,780	683,570	778,090	778,090	554,470
8009 Transfer to Parks & Landscp Fund	300,000	56,000	380,000	380,000	-
8014 Transfer to Street Constr Fund	390,000	-	-	-	-
8021 Transfer to General Projects Fund	-	-	190,000	190,000	500,000
8041 Transfer to TIRZ Fund	117,930	118,772	135,000	119,520	135,000
8042 Transfer to Grant Fund	36,738	17,699	13,890	28,520	3,600
<b>Total Other Financing Uses</b>	<b>1,316,448</b>	<b>979,941</b>	<b>1,496,980</b>	<b>1,496,130</b>	<b>1,193,070</b>
<b>General Fund</b>	<b>\$ 17,658,031</b>	<b>\$ 18,823,848</b>	<b>\$ 21,130,810</b>	<b>\$ 20,687,980</b>	<b>\$ 20,752,430</b>

**FY 2016-17 Capital Expenditures**

**General Fund**

**City Secretary**

7100	Electronic information board at City Hall	\$	15,000
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**PW Parks Maintenance**

7050	Walnut Park playground equipment		100,000
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**Police Patrol**

7200	Two biological evidence refrigeration units		14,000
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**Fire Operations**

7200	Firefighter accountability system		60,000
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	<b>General Fund</b>	<b>\$</b>	<b><u>189,000</u></b>
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**FY 2016-17 Supplemental Requests**

**General Fund**

**City Secretary**

7100	Electronic information board at City Hall	\$	15,000
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**Human Resources**

3130	Compensation study		20,000
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**PW Maintenance**

8021	Police and Emergency Operations Center remodel		500,000
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**Police Patrol**

7200	Two biological evidence refrigeration units		14,000
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**Fire Prevention**

1700	Command boxes for Fire Marshal's vehicles		7,500
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**Fire Operations**

1700	Command boxes for Shift Commander's vehicles		7,500
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7200	Firefighter accountability system		60,000
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	<b>General Fund</b>	<b>\$</b>	<b><u>624,000</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 2015-2016

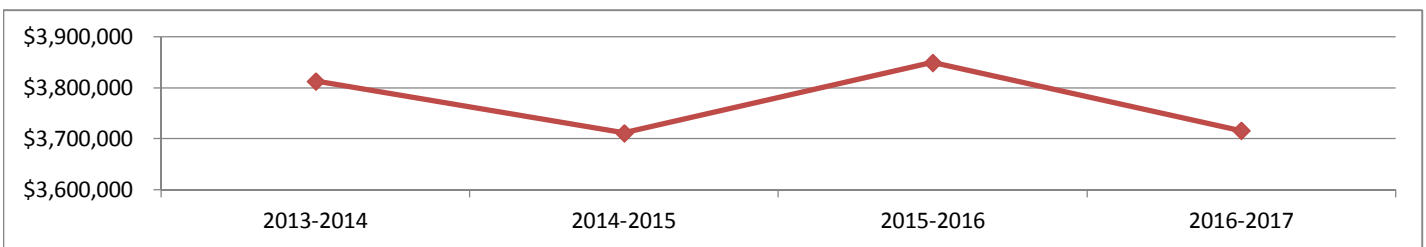
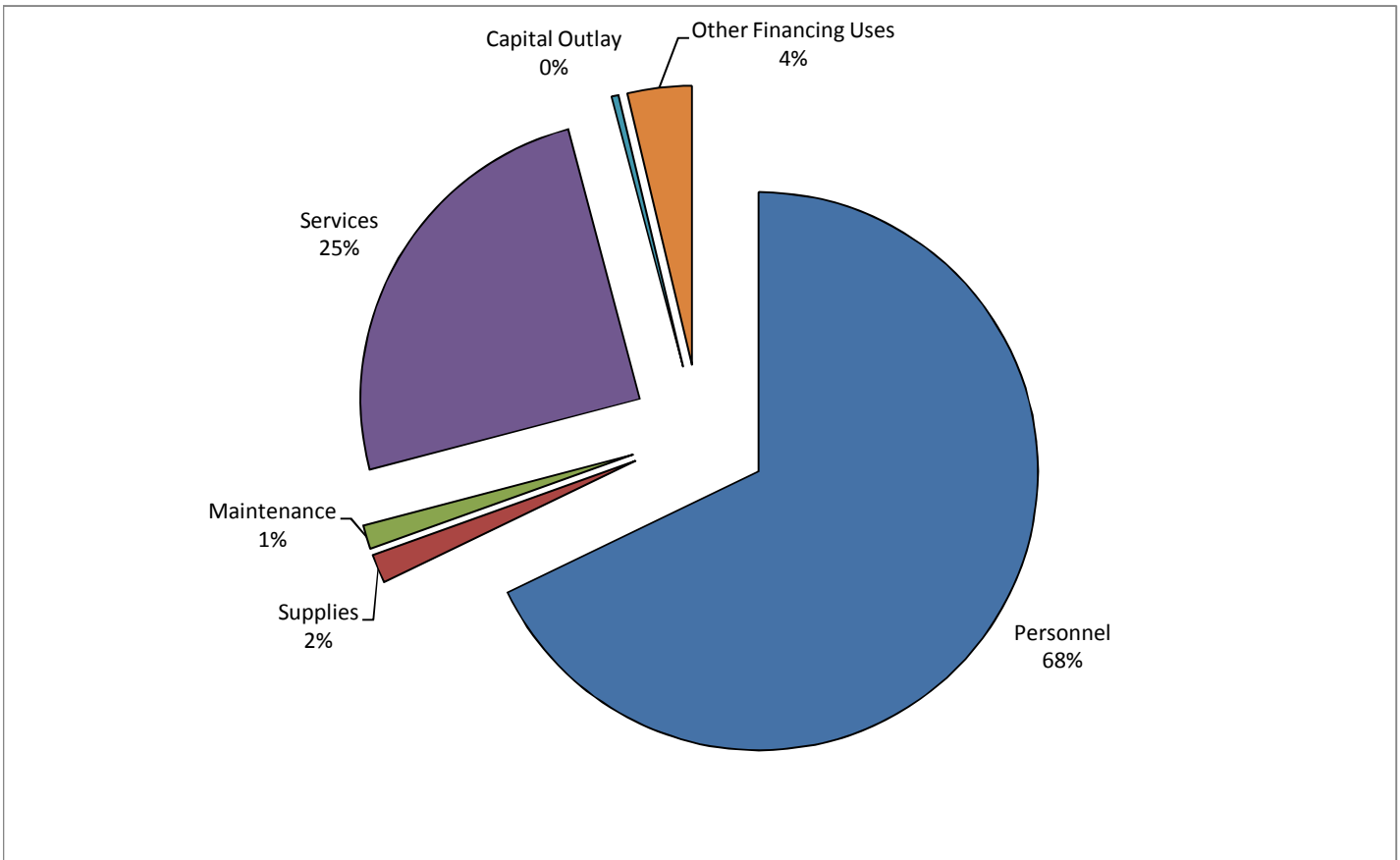
- Successfully launched the *Webster Way* monthly newsletter
- Hosted a public forum for all candidates in the city election
- Recruited TopGolf as a premier entertainment venue within the Destination Development project
- Facilitated the opening of the newly constructed 108,000 square-foot Magnolia Court Business Park
- Adopted a fiscally sustainable annual budget and performed a comprehensive review of healthcare options
- Received the GFOA Certificate of Achievement for Excellent in Financial Reporting for September 30, 2015
- Received the GFOA Distinguished Budget Presentation Award for the Annual Budget for Fiscal Year 2015-2016
- Improved electronic record keeping in court by implementing automated ticket writers
- Conducted a city-wide health fair that garnered more attendees than ever before

## City Council Goals That Are Addressed In The FY 2016-2017 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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
0000	Personnel	\$ 2,341,880	\$ 2,423,600	\$ 2,725,440	\$ 2,673,710	\$ 2,521,140
1000	Supplies	46,010	53,067	59,800	72,450	62,690
2000	Maintenance	47,728	50,251	55,900	74,050	51,590
3000	Services	836,638	949,689	939,750	898,350	927,880
7000	Capital Outlay	10,150	-	-	-	15,000
8000	Other Financing Uses	530,855	234,762	146,250	130,770	137,430
<b>General Government Function</b>		<b>\$ 3,813,260</b>	<b>\$ 3,711,369</b>	<b>\$ 3,927,140</b>	<b>\$ 3,849,330</b>	<b>\$ 3,715,730</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 2016-2017

#### **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 2016-2017 BUDGET

- The appropriation for wages increases after voters amended the City Charter to elevate compensation for the Mayor and Council
- Attorney fees rise as more requests for public information are received
- Professional services decline with the expiration of a consultant’s contract
- Public relations costs increase with the implementation of the Welcome to Webster campaign and Salute to Heroes banquet

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Number of regular City Council meetings	24	23	23	23
Number of special City Council meetings	5	5	4	4

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 25,343	\$ 25,553	\$ 26,680	\$ 29,320	\$ 37,350
0200 Taxes	2,384	2,118	2,650	2,680	3,720
0310 W/C Insurance	42	47	50	50	70
<b>Total Personnel</b>	<b>27,769</b>	<b>27,718</b>	<b>29,380</b>	<b>32,050</b>	<b>41,140</b>
<b>Supplies</b>					
1050 Certificate & Award	375	110	500	360	1,300
1400 Office & Postage	2,409	3,473	3,200	5,980	5,000
1450 Office Furnishings	-	-	2,200	2,760	200
1700 Small Tools & Equipment	100	-	50	-	50
1850 Uniform and Apparel	308	1,235	800	2,160	1,800
1900 Vehicle & Eqpt. Supplies	822	409	630	420	500
<b>Total Supplies</b>	<b>4,013</b>	<b>5,227</b>	<b>7,380</b>	<b>11,680</b>	<b>8,850</b>
<b>Maintenance</b>					
2050 Building Maintenance	440	430	650	500	650
2450 Vehicle Maintenance	325	144	300	240	300
<b>Total Maintenance</b>	<b>764</b>	<b>574</b>	<b>950</b>	<b>740</b>	<b>950</b>
<b>Services</b>					
3030 Attorney	63,022	56,429	70,000	79,100	90,000
3050 Auditor	37,010	35,700	43,200	35,700	43,200
3110 Communication	527	2,534	4,350	4,200	4,220
3130 Consultant / Prof. Services	-	-	10,000	5,100	-
3190 Dues, Subscriptions, Books	4,526	4,047	4,790	5,320	4,500
3310 General Insurance	17,581	15,417	15,260	14,810	15,260
3330 Janitorial Services	2,618	2,603	2,620	2,660	2,760
3490 Printing	191	260	800	250	800
3530 Professional Development	16,306	24,708	22,720	13,500	28,150
3590 Public Relations	4,763	3,350	6,950	10,400	19,200
3770 Utilities	12,706	12,685	13,000	13,000	12,780
3810 City Council Contingency	3,106	9,619	5,000	4,600	5,000
<b>Total Services</b>	<b>162,357</b>	<b>167,352</b>	<b>198,690</b>	<b>188,640</b>	<b>225,870</b>
<b>City Council</b>	<b>\$ 194,904</b>	<b>\$ 200,871</b>	<b>\$ 236,400</b>	<b>\$ 233,110</b>	<b>\$ 276,810</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 2016-2017

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

**Goal:** Expand marketing efforts to keep the community informed

**Action Item:** Publish the *Webster Way* newsletter, update social media pages, and install an electronic information board at City Hall

**Goal:** Oversee the legal review of the Code of Ordinances

**Action Item:** Create a framework to facilitate a timely examination and confirm that all revisions are complete

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

**Action Item:** Implement changes, if necessary, as a result of the 85<sup>th</sup> Texas Legislative Session

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Expenditures for printing increase due to the publication costs for the monthly newsletter
- Information technology charges grow to procure a copier and scanner for the division
- Capital outlay reflects the acquisition and installation of an electronic information board at City Hall

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Number of agenda packets prepared	35	34	36	34
Number of pages imaged	30,506	60,000	50,000	50,000
Number of pounds of records removed and destroyed	22,800	11,000	20,000	15,000

### 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	1.00	1.00
Receptionist	1.00	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>5.00</b>

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 247,302	\$ 260,345	\$ 308,780	\$ 307,030	\$ 289,430
0150 Overtime	1,760	1,223	1,000	600	1,000
0200 Taxes	19,136	19,394	24,570	24,220	23,250
0250 Retirement	42,483	45,097	53,880	51,160	50,560
0300 Group Insurance	44,756	43,968	81,950	70,250	69,080
0310 W/C Insurance	445	518	640	650	640
0320 Disability Insurance	1,434	1,492	1,940	1,630	1,780
0900 Other Post-Employment Benefits	-	-	2,010	-	-
<b>Total Personnel</b>	<b>357,316</b>	<b>372,037</b>	<b>474,770</b>	<b>455,540</b>	<b>435,740</b>
<b>Supplies</b>					
1230 Holiday Supplies	219	269	400	-	400
1300 Kitchen & Janitorial	937	1,066	960	1,200	1,470
1400 Office & Postage	5,962	2,086	2,200	4,450	4,500
1450 Office Furnishings	-	-	1,500	1,500	-
1700 Small Tools & Equipment	-	-	300	2,030	1,000
<b>Total Supplies</b>	<b>7,119</b>	<b>3,421</b>	<b>5,360</b>	<b>9,180</b>	<b>7,370</b>
<b>Maintenance</b>					
2050 Building Maintenance	507	497	750	580	750
2200 Machine & Eqpt. Maintenance	-	-	240	-	-
2900 Service Contracts	-	700	2,800	2,800	5,200
<b>Total Maintenance</b>	<b>507</b>	<b>1,197</b>	<b>3,790</b>	<b>3,380</b>	<b>5,950</b>
<b>Services</b>					
3090 Codification	3,793	3,275	4,050	3,400	4,390
3110 Communication	1,577	1,774	2,180	2,160	2,260
3170 Disposal	344	383	450	1,300	1,000
3190 Dues, Subscriptions, Books	1,357	1,396	1,600	1,350	2,310
3210 Election	4,915	2,348	7,000	6,020	5,800
3310 General Insurance	3,800	2,531	2,720	2,360	2,720
3312 Sec 125 Admin Fees	138	123	260	230	90
3330 Janitorial Services	3,002	2,990	3,010	3,060	3,180
3430 Legal Notices	3,028	3,896	4,000	3,000	4,000
3490 Printing	-	-	200	11,000	14,100
3530 Professional Development	5,952	9,101	8,050	7,490	15,150
3570 Publications	-	-	100	-	-
3770 Utilities	14,621	14,590	14,950	14,960	14,700
3780 Water Charges	596	385	600	590	680
3880 Information Technology	53,800	53,270	53,460	53,460	67,730
<b>Total Services</b>	<b>96,923</b>	<b>96,062</b>	<b>102,630</b>	<b>110,380</b>	<b>138,110</b>
<b>Capital Outlay</b>					
7100 Computer System	-	-	-	-	15,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>City Secretary</b>	<b>\$ 461,866</b>	<b>\$ 472,718</b>	<b>\$ 586,550</b>	<b>\$ 578,480</b>	<b>\$ 602,170</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.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2016-2017

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

**Goal:** Refocus economic development goals and objectives to account for dynamic changes in the economy

**Action Item:** Negotiate appropriate enhancement packages to attract major entertainment, accommodation, and retail venues

**Goal:** Plan and begin implementation of the tenets of the NASA Parkway Revitalization Plan

**Action Item:** Direct the second phase of the NASA Parkway Zoning District to protect vital interests

**Goal:** Implement major changes to healthcare coverage that benefits employees yet reduces expenditures for the City

**Action Item:** Identify, prioritize, and present viable options for employee health plans

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

**Action Item:** Prepare an annual budget that controls expenditures, absorbs revenue shortfalls, and exceeds reserve requirements

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

**Goal:** Determine the changing nature and increasing demand of emergency preparedness, response, and recovery

**Action Item:** Establish the Department of Emergency Management with the necessary resources for effective operations

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- The Emergency Management Coordinator position transfers from City Manager into the new Emergency Management division
- Service contracts and information technology costs decline with the creation of the Emergency Management division
- The appropriation for city manager contingency increases to allow more flexibility in addressing unanticipated matters

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Planning Session directives presented for Council action	4	7	7	15
Staff meetings and exercises for disaster preparedness	4	5	7	4
Number of departmental meetings held	364	364	364	416

### 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	-
<b>Total Employees (Full-Time Equivalents)</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.00</b>

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 248,181	\$ 260,313	\$ 274,290	\$ 291,660	\$ 177,650
0200 Taxes	17,409	17,787	18,490	20,070	10,580
0250 Retirement	42,331	44,886	47,740	50,400	30,920
0300 Group Insurance	18,851	19,959	25,740	24,880	900
0310 W/C Insurance	1,728	1,977	560	570	390
0320 Disability Insurance	1,414	1,485	1,690	1,680	1,090
0900 Other Post-Employment Benefits	-	-	810	-	-
<b>Total Personnel</b>	<b>329,914</b>	<b>346,408</b>	<b>369,320</b>	<b>389,260</b>	<b>221,530</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	469	632	480	600	300
1400 Office & Postage	2,719	597	500	180	500
1600 Safety & Health	210	266	500	-	-
1700 Small Tools & Equipment	446	1,201	450	60	-
1900 Vehicle & Eqpt. Supplies	1,819	1,420	1,530	1,270	-
<b>Total Supplies</b>	<b>5,662</b>	<b>4,116</b>	<b>3,460</b>	<b>2,110</b>	<b>800</b>
<b>Maintenance</b>					
2050 Building Maintenance	183	178	270	210	270
2450 Vehicle Maintenance	121	723	500	130	-
2900 Service Contracts	16,913	16,514	17,120	16,710	-
<b>Total Maintenance</b>	<b>17,216</b>	<b>17,414</b>	<b>17,890</b>	<b>17,050</b>	<b>270</b>
<b>Services</b>					
3110 Communication	2,210	2,849	4,030	3,500	1,080
3190 Dues, Subscriptions, Books	1,868	2,151	2,200	2,150	1,110
3310 General Insurance	3,304	4,176	4,110	4,080	4,110
3312 Sec 125 Admin Fees	72	63	90	80	-
3330 Janitorial Services	1,072	1,056	1,070	1,090	1,130
3490 Printing	332	387	200	-	1,100
3530 Professional Development	3,314	6,200	14,900	10,700	2,500
3590 Public Relations	1,598	1,423	900	850	500
3770 Utilities	5,199	5,175	5,310	5,310	5,220
3780 Water Charges	298	190	300	240	140
3820 City Manager Contingency	20,963	29,439	30,000	30,000	40,000
3880 Information Technology	38,790	54,790	54,990	54,990	3,960
<b>Total Services</b>	<b>79,020</b>	<b>107,899</b>	<b>118,100</b>	<b>112,990</b>	<b>60,850</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	7,380	12,090	11,250	11,250	2,430
<b>Total Other Financing Uses</b>	<b>7,380</b>	<b>12,090</b>	<b>11,250</b>	<b>11,250</b>	<b>2,430</b>
<b>City Manager</b>	<b>\$ 439,192</b>	<b>\$ 487,927</b>	<b>\$ 520,020</b>	<b>\$ 532,660</b>	<b>\$ 285,880</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 2016-2017

#### **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 2016-2017 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Expenditures for small tools and equipment increase to replace the folding machine for utility bills
- Professional development costs rise as more training becomes available during FY 16-17

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Number of payrolls processed	27	27	27	27
Number of accounts payable checks processed	3,007	3,000	3,086	3,100
Number of utility bills processed	15,444	15,840	15,882	16,000

### 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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 394,690	\$ 406,208	\$ 435,310	\$ 441,700	\$ 446,710
0150 Overtime	-	-	550	-	-
0200 Taxes	30,876	30,697	33,240	34,350	34,450
0250 Retirement	67,300	70,028	75,870	76,330	77,760
0300 Group Insurance	61,807	62,298	77,450	74,170	67,480
0310 W/C Insurance	700	800	880	900	980
0320 Disability Insurance	2,274	2,324	2,720	2,570	2,740
0900 Other Post-Employment Benefits	-	-	2,420	-	-
<b>Total Personnel</b>	<b>557,647</b>	<b>572,355</b>	<b>628,440</b>	<b>630,020</b>	<b>630,120</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,406	1,642	1,430	1,800	1,760
1400 Office & Postage	6,483	7,521	6,400	7,100	7,000
1700 Small Tools & Equipment	50	26	250	150	3,850
<b>Total Supplies</b>	<b>7,939</b>	<b>9,189</b>	<b>8,080</b>	<b>9,050</b>	<b>12,610</b>
<b>Maintenance</b>					
2050 Building Maintenance	717	703	1,060	820	1,060
2200 Machine & Eqpt. Maintenance	984	1,591	1,590	1,850	700
2900 Service Contracts	26,484	27,742	29,060	29,070	30,420
<b>Total Maintenance</b>	<b>28,185</b>	<b>30,036</b>	<b>31,710</b>	<b>31,740</b>	<b>32,180</b>
<b>Services</b>					
3080 Financial	62,303	128,060	42,450	36,000	40,200
3110 Communication	998	1,015	1,140	1,150	1,170
3190 Dues, Subscriptions, Books	3,329	3,475	5,190	3,340	5,040
3310 General Insurance	6,620	5,147	5,490	5,520	5,490
3312 Sec 125 Admin Fees	203	180	170	150	170
3330 Janitorial Services	4,286	4,323	4,300	4,360	4,530
3490 Printing	6,571	5,067	6,140	5,650	6,250
3530 Professional Development	17,667	6,177	7,500	7,200	10,480
3690 Tax Appraisal	32,278	32,980	36,000	33,400	35,000
3710 Tax Collection	5,667	5,439	6,000	5,650	6,000
3770 Utilities	20,857	20,871	21,340	21,340	20,980
3780 Water Charges	894	572	900	710	820
3880 Information Technology	40,080	47,180	47,360	47,360	40,900
<b>Total Services</b>	<b>201,752</b>	<b>260,484</b>	<b>183,980</b>	<b>171,830</b>	<b>177,030</b>
<b>Capital Outlay</b>					
7050 Building & Property	10,150	-	-	-	-
<b>Total Capital Outlay</b>	<b>10,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8007 Transfer to Gen Debt Svc Fund	-	103,900	-	-	-
8014 Transfer to Street Const Fund	390,000	-	-	-	-
8041 Transfer to TIRZ Fund	117,930	118,772	135,000	119,520	135,000
8042 Transfer to Grant Fund	15,545	-	-	-	-
<b>Total Other Financing Uses</b>	<b>523,475</b>	<b>222,672</b>	<b>135,000</b>	<b>119,520</b>	<b>135,000</b>
<b>Finance</b>	<b>\$ 1,329,148</b>	<b>\$ 1,094,737</b>	<b>\$ 987,210</b>	<b>\$ 962,160</b>	<b>\$ 986,940</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 2016-2017

#### **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 increase the number of warrants that are cleared

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Building maintenance costs increase to care for the new decorative features inside the court office
- Service contracts rise due to software maintenance that can no longer be paid with court technology funds

<u>WORKLOAD MEASURES</u>	2014-2015	2015-2016	2015-2016	2016-2017
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of cases filed	5,405	9,300	6,500	7,500
Number of dispositions	6,967	9,000	7,500	8,000
Number of warrants issued	1,835	3,000	2,000	2,500

### 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	4.00	4.00	4.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 324,361	\$ 328,370	\$ 335,570	\$ 296,800	\$ 339,860
0150 Overtime	-	438	-	1,600	-
0200 Taxes	26,392	24,968	27,120	24,020	27,450
0250 Retirement	45,835	47,275	48,510	40,970	48,160
0300 Group Insurance	71,320	72,291	114,590	85,360	101,670
0310 W/C Insurance	562	687	670	680	720
0320 Disability Insurance	1,573	1,478	1,770	1,380	1,710
0900 Other Post-Employment Benefits	-	-	2,420	-	-
<b>Total Personnel</b>	<b>470,044</b>	<b>475,508</b>	<b>530,650</b>	<b>450,810</b>	<b>519,570</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,406	1,590	1,430	1,800	1,470
1400 Office & Postage	8,230	7,351	9,000	6,030	9,000
1450 Office Furnishings	-	-	-	8,000	-
<b>Total Supplies</b>	<b>9,636</b>	<b>8,941</b>	<b>10,430</b>	<b>15,830</b>	<b>10,470</b>
<b>Maintenance</b>					
2050 Building Maintenance	656	641	970	20,650	3,970
2900 Service Contracts	-	-	-	-	7,680
<b>Total Maintenance</b>	<b>656</b>	<b>641</b>	<b>970</b>	<b>20,650</b>	<b>11,650</b>
<b>Services</b>					
3080 Financial	5,575	7,453	10,000	8,000	9,000
3110 Communication	967	960	1,090	1,100	1,110
3150 Court	71,183	66,795	72,000	69,150	72,000
3190 Dues, Subscriptions, Books	1,143	415	980	960	980
3310 General Insurance	5,705	2,877	3,200	2,980	3,200
3312 Sec 125 Admin Fees	-	-	90	80	-
3330 Janitorial Services	3,922	3,901	3,930	3,990	4,140
3350 Jury Trials	2,640	2,080	2,550	2,670	2,550
3490 Printing	1,102	1,706	2,080	1,750	2,080
3530 Professional Development	2,003	3,606	5,000	3,500	5,000
3770 Utilities	19,080	19,064	19,520	19,520	19,200
3780 Water Charges	1,043	634	910	480	690
3790 Warrant Collection	2,117	1,945	2,250	2,000	2,250
3880 Information Technology	55,590	63,860	61,100	61,100	52,460
<b>Total Services</b>	<b>172,070</b>	<b>175,295</b>	<b>184,700</b>	<b>177,280</b>	<b>174,660</b>
<b>Municipal Court</b>	<b>\$ 652,406</b>	<b>\$ 660,385</b>	<b>\$ 726,750</b>	<b>\$ 664,570</b>	<b>\$ 716,350</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 2016-2017

#### **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 2016-2017 BUDGET

- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Appropriations for certificate and awards decline due to the elimination of one employee event
- Expenditures for office furnishings increase to replace the desk in the Director's office
- Appropriations for professional services rise as a compensation study will be performed during FY 16-17

<u>WORKLOAD MEASURES</u>	2014-2015	2015-2016	2015-2016	2016-2017
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of employment applications processed	357	350	600	400
Number of medical benefit inquiries received	225	300	250	250
Number of counseling sessions with employees	300	325	350	300

### 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	60%	60%	60%	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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 201,571	\$ 212,377	\$ 221,940	\$ 254,210	\$ 227,870
0150 Overtime	-	-	500	-	500
0200 Taxes	15,694	15,923	17,550	20,020	17,820
0250 Retirement	34,381	36,617	38,720	43,930	39,750
0300 Group Insurance	32,845	34,071	50,190	45,210	34,730
0310 W/C Insurance	361	424	450	460	500
0320 Disability Insurance	1,179	1,225	1,390	1,300	1,420
0900 Other Post-Employment Benefits	-	-	1,210	-	-
<b>Total Personnel</b>	<b>286,031</b>	<b>300,637</b>	<b>331,950</b>	<b>365,130</b>	<b>322,590</b>
<b>Supplies</b>					
1050 Certificate & Award	6,669	18,899	20,500	20,730	15,700
1300 Kitchen & Janitorial	708	799	720	900	880
1400 Office & Postage	1,512	1,260	1,600	1,120	1,300
1450 Office Furnishings	-	-	-	-	2,280
1850 Uniform & Apparel	-	45	150	-	150
<b>Total Supplies</b>	<b>8,888</b>	<b>21,003</b>	<b>22,970</b>	<b>22,750</b>	<b>20,310</b>
<b>Maintenance</b>					
2050 Building Maintenance	230	224	340	300	340
<b>Total Maintenance</b>	<b>230</b>	<b>224</b>	<b>340</b>	<b>300</b>	<b>340</b>
<b>Services</b>					
3110 Communication	462	466	550	500	530
3130 Consultant / Prof. Services	-	19,790	8,500	7,000	20,500
3190 Dues, Subscriptions, Books	2,505	2,331	2,860	2,710	2,720
3250 Employee Program	40,510	44,474	50,000	48,280	49,000
3310 General Insurance	1,634	846	980	860	980
3312 Sec 125 Admin Fees	203	180	170	150	170
3330 Janitorial Services	1,344	1,334	1,350	1,370	1,420
3470 Pre-Employment	13,657	9,306	15,550	9,000	13,650
3490 Printing	-	-	400	70	250
3530 Professional Development	3,853	1,542	4,200	3,250	4,650
3770 Utilities	6,560	6,539	6,700	6,700	6,590
3780 Water Charges	447	288	450	360	410
3880 Information Technology	21,620	22,830	22,910	22,910	20,790
<b>Total Services</b>	<b>92,794</b>	<b>109,926</b>	<b>114,620</b>	<b>103,160</b>	<b>121,660</b>
<b>Human Resources</b>	<b>\$ 387,944</b>	<b>\$ 431,791</b>	<b>\$ 469,880</b>	<b>\$ 491,340</b>	<b>\$ 464,900</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 business recruitment, retention, and expansion initiatives, as well as marketing and promoting the City through various programs. The Economic Development division performs the role of webmaster and transportation liaison for the entire municipality.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2016-2017

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

**Goal:** Foster economic development and enhance mobility through construction of new roadways in key sectors

**Action Item:** Work with developers, property owners, businesses, and agencies to create new roadways

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

**Goal:** Cultivate and solidify the "Destination Development" project

**Action Item:** Recruit retail, dining, entertainment, and hotel venues for the project area

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

**Action Item:** Conduct business recruitment, retention, and expansion activities for targeted sectors

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Publication costs decline due to a reduction in the number of annual publications

<b><u>WORKLOAD MEASURES</u></b>	<b>2014-2015 ACTUAL</b>	<b>2015-2016 BUDGET</b>	<b>2015-2016 ESTIMATE</b>	<b>2016-2017 BUDGET</b>
Number of business proposals generated	62	55	50	50
Number of business visitations	59	60	50	50
Number of special events at which City is marketed	30	50	30	30

### **PERFORMANCE MEASURES**

Development commitment from businesses	5	10	8	8
Proposals that generate inquiries within one year	20%	20%	20%	20%
Square feet developed for new or expanding businesses	333,031	380,000	350,000	350,000

### **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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 219,912	\$ 230,773	\$ 244,750	\$ 245,940	\$ 248,060
0200 Taxes	17,152	17,465	19,340	19,200	19,600
0250 Retirement	37,510	39,792	42,600	42,500	43,180
0300 Group Insurance	36,847	39,043	51,010	41,370	37,540
0310 W/C Insurance	467	527	500	510	540
0320 Disability Insurance	1,272	1,336	1,520	1,380	1,530
0900 Other Post-Employment Benefits	-	-	1,210	-	-
<b>Total Personnel</b>	<b>313,159</b>	<b>328,937</b>	<b>360,930</b>	<b>350,900</b>	<b>350,450</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	708	799	720	900	880
1400 Office & Postage	1,095	311	900	650	900
1700 Small Tools & Equipment	949	60	500	300	500
<b>Total Supplies</b>	<b>2,752</b>	<b>1,169</b>	<b>2,120</b>	<b>1,850</b>	<b>2,280</b>
<b>Maintenance</b>					
2050 Building Maintenance	169	165	250	190	250
<b>Total Maintenance</b>	<b>169</b>	<b>165</b>	<b>250</b>	<b>190</b>	<b>250</b>
<b>Services</b>					
3110 Communication	432	452	490	480	530
3310 General Insurance	1,292	846	980	860	980
3312 Sec 125 Admin Fees	72	-	-	-	-
3330 Janitorial Services	1,011	1,007	1,020	1,030	1,070
3530 Professional Development	728	168	500	500	500
3570 Publications	4,729	7,756	11,000	8,450	6,000
3590 Public Relations	707	503	750	560	750
3770 Utilities	4,923	4,909	5,040	5,030	4,950
3780 Water Charges	447	288	450	360	410
3880 Information Technology	17,380	16,740	16,800	16,800	14,510
<b>Total Services</b>	<b>31,722</b>	<b>32,670</b>	<b>37,030</b>	<b>34,070</b>	<b>29,700</b>
<b>Economic Development</b>	<b>\$ 347,801</b>	<b>\$ 362,941</b>	<b>\$ 400,330</b>	<b>\$ 387,010</b>	<b>\$ 382,680</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.

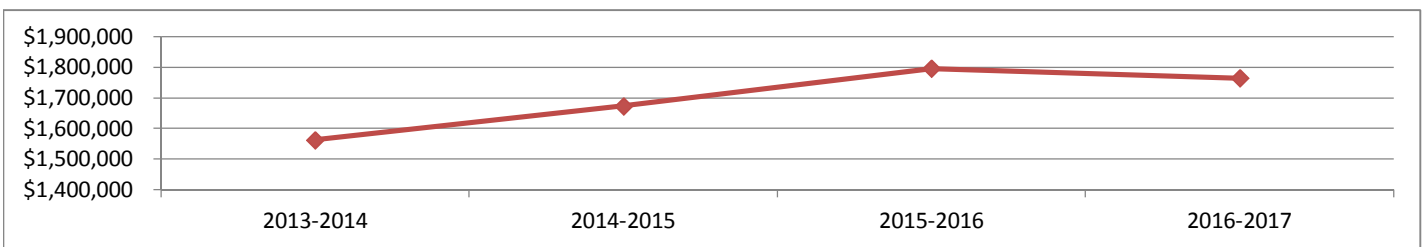
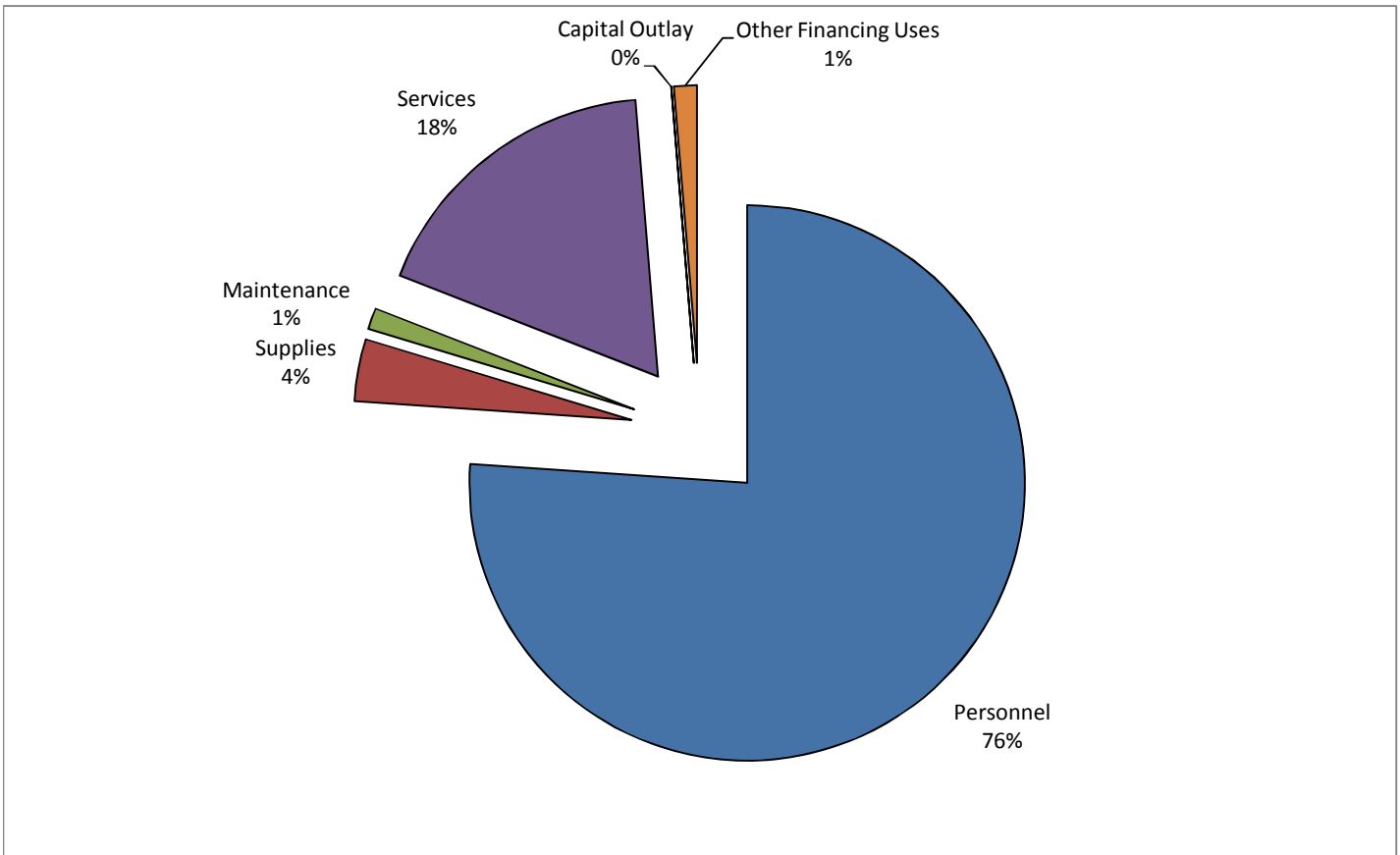
### SIGNIFICANT COMMUNITY DEVELOPMENT ACHIEVEMENTS DURING FY 2015-2016

- Facilitated the development of a private park in the Edgewater subdivision
- Revised the vegetation ordinance to improve appearance and protect landscaping
- Modified the food establishment ordinance
- Reviewed the latest edition of building, mechanical, and plumbing codes
- Worked with owners to alleviate non-conforming properties along the I-45 corridor
- Implemented an after school computer program for children
- Added self-defense classes to the martial arts program

<b>City Council Goals That Are Addressed In The FY 2016-2017 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	✓		
LU4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities	✓		
LU7 – Provide a variety of recreation opportunities to meet the existing and future needs of Webster’s residents			✓
TR2 – Promote alternative modes of transportation and related facilities including pedestrian and bicycle routes	✓		
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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
0000	Personnel	\$ 1,209,739	\$ 1,267,578	\$ 1,376,030	\$ 1,405,320	\$ 1,342,770
1000	Supplies	64,067	62,043	63,150	58,640	63,600
2000	Maintenance	24,154	17,426	22,580	18,620	21,980
3000	Services	238,634	279,476	302,670	275,370	313,450
7000	Capital Outlay	-	9,135	-	-	-
8000	Other Financing Uses	26,260	37,990	37,990	37,990	23,220
<b>Community Dev. Function</b>		<b>\$ 1,562,853</b>	<b>\$ 1,673,647</b>	<b>\$ 1,802,420</b>	<b>\$ 1,795,940</b>	<b>\$ 1,765,020</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 2016-2017

**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

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

**Goal:** Ensure that larger tracts of land utilize shared detention ponds and other infrastructure when possible  
**Action Item:** Update the subdivision ordinance to provide shared detention and drainage on properties over ten acres in size

**TR2: Promote alternative modes of transportation and related facilities including pedestrian and bicycle routes**

**Goal:** Promote the creation of new sidewalks, trails, and alternative modes of transportation  
**Action Item:** Pursue grants and other means of cost-sharing for pedestrian and bicycle routes throughout the city

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- One Administrative Assistant position transfers from CD-Administration to the Emergency Management division
- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Appropriations for small tools and equipment rise to purchase a new computer
- Information technology expenditures increase due to the acquisition of a plotter

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Number of plats approved	10	5	6	5
Number of rezoning applications received	4	2	5	4
Number of special use permits issued	3	1	3	2

<u>PERFORMANCE MEASURES</u>	2014-2015	2015-2016	2015-2016	2016-2017
Percent of development plans reviewed within 15 days	98%	100%	100%	100%
Percent of hearing requests scheduled within one month	100%	100%	100%	100%
Percent of submitted building plans reviewed within 14 days	98%	100%	100%	100%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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	-
<b>Total Employees (Full-Time Equivalents)</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 377,995	\$ 391,199	\$ 403,380	\$ 414,990	\$ 379,060
0150 Overtime	1,444	893	1,500	1,500	1,200
0200 Taxes	29,592	29,444	31,930	32,390	30,130
0250 Retirement	64,714	67,602	70,480	71,960	66,190
0300 Group Insurance	66,691	70,657	91,540	92,110	73,320
0310 W/C Insurance	1,018	1,149	1,230	1,260	1,280
0320 Disability Insurance	2,181	2,256	2,530	2,420	2,340
0900 Other Post-Employment Benefits	-	-	2,420	-	-
<b>Total Personnel</b>	<b>543,635</b>	<b>563,201</b>	<b>605,010</b>	<b>616,630</b>	<b>553,520</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,406	1,590	1,430	1,800	1,760
1400 Office & Postage	5,275	4,008	8,000	6,600	5,820
1700 Small Tools & Equipment	-	575	-	-	1,500
1850 Uniform & Apparel	-	-	140	230	140
1900 Vehicle & Eqpt. Supplies	296	315	330	130	240
<b>Total Supplies</b>	<b>6,978</b>	<b>6,488</b>	<b>9,900</b>	<b>8,760</b>	<b>9,460</b>
<b>Maintenance</b>					
2050 Building Maintenance	223	244	330	250	330
2200 Machine & Eqpt. Maintenance	2,327	95	2,000	-	1,500
2250 Signage Maintenance	-	-	100	-	-
2450 Vehicle Maintenance	67	111	250	80	250
2900 Service Contracts	10,584	9,357	10,200	9,830	10,200
<b>Total Maintenance</b>	<b>13,201</b>	<b>9,807</b>	<b>12,880</b>	<b>10,160</b>	<b>12,280</b>
<b>Services</b>					
3110 Communication	751	779	820	790	870
3130 Consultant / Prof. Services	950	900	1,000	1,000	1,000
3190 Dues, Subscriptions, Books	2,393	749	2,300	1,350	2,330
3310 General Insurance	3,004	2,797	2,980	2,820	2,980
3312 Sec 125 Admin Fees	72	63	90	80	90
3330 Janitorial Services	1,314	1,308	1,320	1,340	1,390
3490 Printing	167	463	600	1,500	1,200
3530 Professional Development	2,756	6,145	5,700	5,200	6,000
3770 Utilities	6,389	6,365	6,540	6,540	6,420
3780 Water Charges	894	582	900	710	820
3880 Information Technology	30,890	62,480	33,610	33,610	44,030
<b>Total Services</b>	<b>49,580</b>	<b>82,630</b>	<b>55,860</b>	<b>54,940</b>	<b>67,130</b>
<b>Capital Outlay</b>					
7100 Computer System	-	9,135	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>9,135</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	5,880	5,880	5,880	5,880	4,400
<b>Total Other Financing Uses</b>	<b>5,880</b>	<b>5,880</b>	<b>5,880</b>	<b>5,880</b>	<b>4,400</b>
<b>CD Administration</b>	<b>\$ 619,274</b>	<b>\$ 677,141</b>	<b>\$ 689,530</b>	<b>\$ 696,370</b>	<b>\$ 646,790</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 2016-2017

**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:** Improve the timeline for review of newly submitted plans in accordance with the latest building codes

**Action Item:** Obtain current versions of state and national codes on an annual basis

**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 2016-2017 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Transfers for equipment replacement fall as annual contribution levels have been lowered for FY 16-17

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Number of permits issued	1,504	1,700	1,520	1,700
Number of inspections performed	6,110	6,000	6,200	6,400
Number of code enforcement cases processed	1,910	2,000	2,500	2,500

### PERFORMANCE MEASURES

Average number of days to abate code violations	20	21	20	20
Percent of initial plans reviewed within 14 days	99%	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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 357,406	\$ 376,225	\$ 393,280	\$ 414,910	\$ 413,290
0150 Overtime	14	-	1,000	-	1,000
0200 Taxes	27,943	28,184	31,610	32,390	33,140
0250 Retirement	60,951	64,868	68,640	71,960	72,120
0300 Group Insurance	73,740	78,015	101,660	92,110	86,140
0310 W/C Insurance	1,294	1,478	1,610	1,640	1,800
0320 Disability Insurance	2,040	2,158	2,440	2,330	2,510
0900 Other Post-Employment Benefits	-	-	2,820	-	-
<b>Total Personnel</b>	<b>523,388</b>	<b>550,927</b>	<b>603,060</b>	<b>615,340</b>	<b>610,000</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,636	1,857	1,670	2,100	2,050
1400 Office & Postage	2,557	2,738	3,000	2,250	3,000
1450 Office Furnishings	-	-	800	800	2,500
1600 Safety & Health	162	325	900	400	900
1700 Small Tools & Equipment	193	3,601	150	70	150
1850 Uniform & Apparel	491	694	700	690	700
1900 Vehicle & Eqpt. Supplies	2,768	2,296	2,430	1,980	2,000
<b>Total Supplies</b>	<b>7,806</b>	<b>11,511</b>	<b>9,650</b>	<b>8,290</b>	<b>11,300</b>
<b>Maintenance</b>					
2050 Building Maintenance	399	390	590	450	590
2450 Vehicle Maintenance	950	788	1,500	550	1,500
2900 Service Contracts	2,986	3,150	4,250	4,100	4,250
<b>Total Maintenance</b>	<b>4,335</b>	<b>4,328</b>	<b>6,340</b>	<b>5,100</b>	<b>6,340</b>
<b>Services</b>					
3060 Contract Services	75	1,775	35,000	2,000	35,000
3110 Communication	1,200	3,030	3,570	3,930	3,680
3130 Consultant / Prof. Services	75	200	500	-	500
3190 Dues, Subscriptions, Books	2,641	1,788	5,600	5,720	5,600
3310 General Insurance	5,864	4,370	4,490	4,380	4,490
3312 Sec 125 Admin Fees	72	63	90	80	90
3330 Janitorial Services	2,355	2,339	2,360	2,400	2,490
3490 Printing	892	112	500	320	500
3530 Professional Development	5,065	9,075	9,800	9,800	9,800
3770 Utilities	11,460	11,449	11,730	11,730	11,520
3780 Water Charges	1,043	680	1,050	830	950
3880 Information Technology	35,700	36,701	36,660	36,660	36,940
<b>Total Services</b>	<b>66,442</b>	<b>71,583</b>	<b>111,350</b>	<b>77,850</b>	<b>111,560</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	11,000	15,230	15,230	15,230	6,180
<b>Total Other Financing Uses</b>	<b>11,000</b>	<b>15,230</b>	<b>15,230</b>	<b>15,230</b>	<b>6,180</b>
<b>CD Building</b>	<b>\$ 612,970</b>	<b>\$ 653,579</b>	<b>\$ 745,630</b>	<b>\$ 721,810</b>	<b>\$ 745,380</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 2016-2017

**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 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:** Solicit feedback from participants on new interests

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- Two seasonal Computer Lab Counselor positions are added to provide an after-school program for students
- Group insurance expenditures decrease with revisions to the health plans offered to employees
- The transfer for equipment replacement falls as annual contribution levels have been lowered for FY 16-17

<u>WORKLOAD MEASURES</u>	2014-2015	2015-2016	2015-2016	2016-2017
	ACTUAL	BUDGET	ESTIMATE	BUDGET
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%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Recreation Manager	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Computer Lab Counselor (Seasonal)	-	-	-	2.00
Recreation Intern (Seasonal)	1.00	1.00	1.00	1.00
Camp Counselor (Seasonal)	11.00	11.00	11.00	11.00
<b>Total Employees (Seasonal)</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>14.00</b>

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 95,781	\$ 102,308	\$ 108,700	\$ 115,810	\$ 120,610
0150 Overtime	12,754	15,529	17,500	16,000	17,500
0200 Taxes	9,264	8,943	10,220	11,290	11,330
0250 Retirement	11,986	12,873	13,780	13,400	13,980
0300 Group Insurance	10,668	11,305	14,670	14,150	12,740
0310 W/C Insurance	1,898	2,109	2,250	2,290	2,650
0320 Disability Insurance	365	383	440	410	440
0900 Other Post-Employment Benefits	-	-	400	-	-
<b>Total Personnel</b>	<b>142,716</b>	<b>153,450</b>	<b>167,960</b>	<b>173,350</b>	<b>179,250</b>
<b>Supplies</b>					
1230 Holiday Supplies	1,517	1,555	1,600	1,480	1,600
1234 July 4 Celebration Committee	34,159	37,125	35,500	35,500	35,500
1300 Kitchen & Janitorial	2,033	2,001	2,000	2,170	2,050
1400 Office & Postage	828	1,394	1,300	820	1,300
1450 Office Furnishings	9,340	-	-	-	-
1600 Safety & Health	-	-	150	-	150
1700 Small Tools & Equipment	-	-	200	-	200
1850 Uniform & Apparel	-	1,084	1,300	1,000	1,300
1900 Vehicle & Eqpt. Supplies	1,406	885	1,550	620	740
<b>Total Supplies</b>	<b>49,283</b>	<b>44,043</b>	<b>43,600</b>	<b>41,590</b>	<b>42,840</b>
<b>Maintenance</b>					
2050 Building Maintenance	360	526	360	460	360
2450 Vehicle Maintenance	3,533	936	1,100	1,000	1,100
2900 Service Contracts	2,724	1,829	1,900	1,900	1,900
<b>Total Maintenance</b>	<b>6,617</b>	<b>3,291</b>	<b>3,360</b>	<b>3,360</b>	<b>3,360</b>
<b>Services</b>					
3110 Communication	8	5	20	20	10
3190 Dues, Subscriptions, Books	581	587	720	600	720
3310 General Insurance	10,679	7,539	7,340	7,530	7,340
3330 Janitorial Services	28,782	29,522	32,780	33,180	32,780
3530 Professional Development	676	-	1,050	270	1,050
3600 Recreation Program	44,435	47,015	51,210	54,440	52,710
3770 Utilities	26,713	26,745	26,350	30,170	27,160
3780 Water Charges	2,047	1,670	3,770	4,150	2,430
3880 Information Technology	8,690	12,180	12,220	12,220	10,560
<b>Total Services</b>	<b>122,612</b>	<b>125,263</b>	<b>135,460</b>	<b>142,580</b>	<b>134,760</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	9,380	16,880	16,880	16,880	12,640
<b>Total Other Financing Uses</b>	<b>9,380</b>	<b>16,880</b>	<b>16,880</b>	<b>16,880</b>	<b>12,640</b>
<b>CD Recreation</b>	<b>\$ 330,609</b>	<b>\$ 342,927</b>	<b>\$ 367,260</b>	<b>\$ 377,760</b>	<b>\$ 372,850</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.

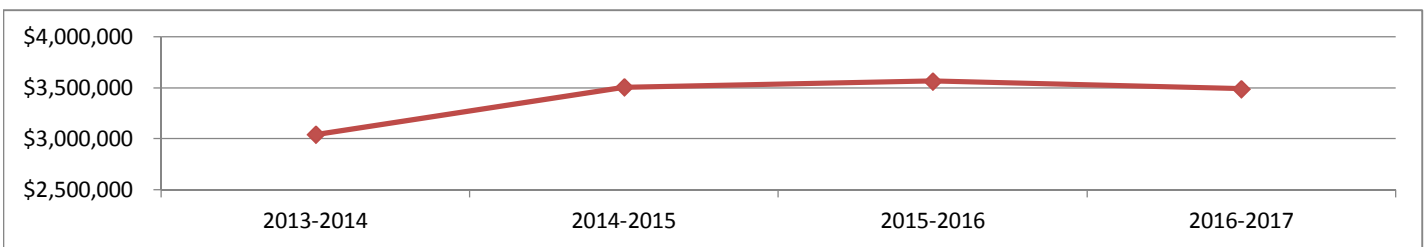
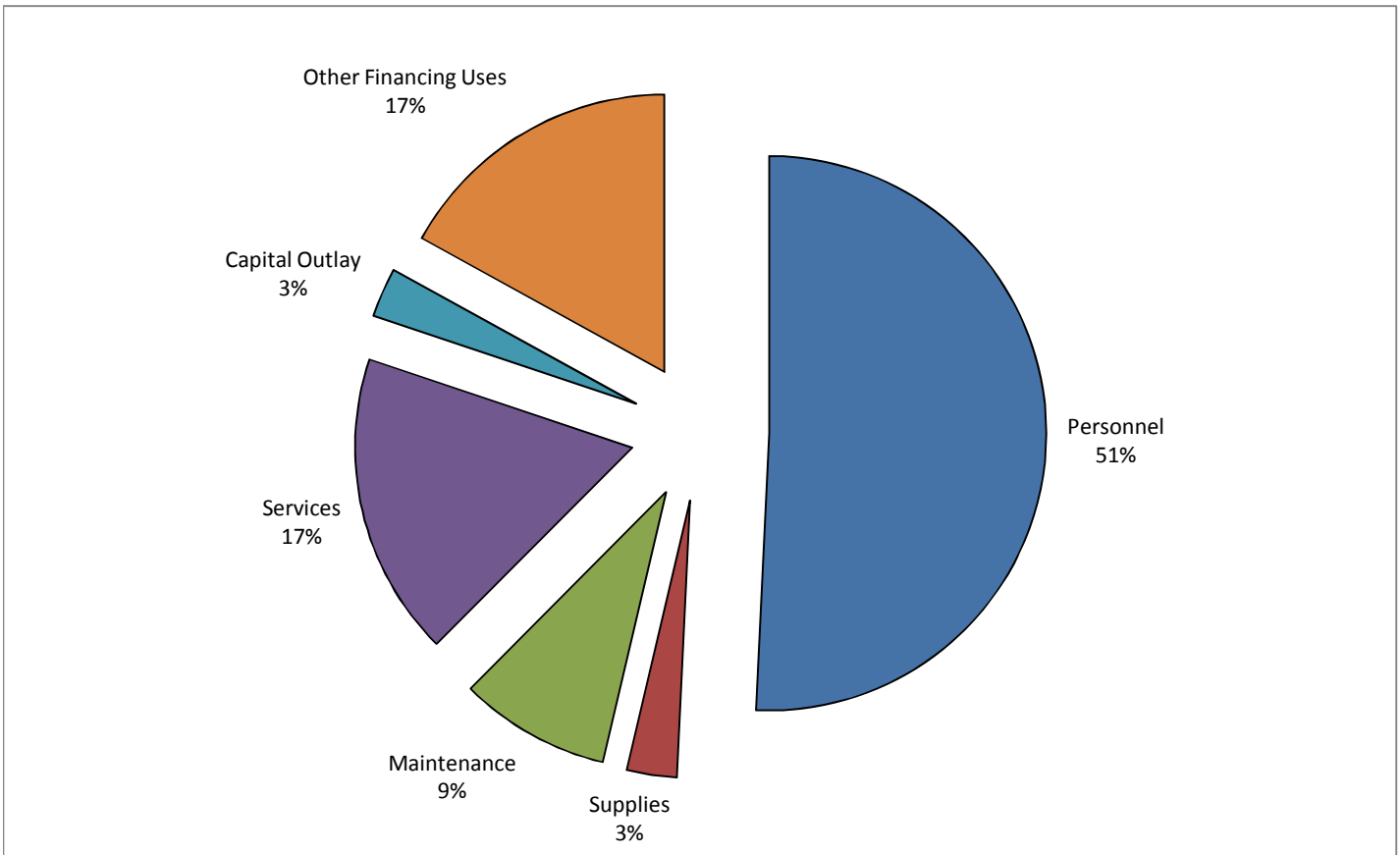
### SIGNIFICANT PUBLIC WORKS ACHIEVEMENTS DURING FY 2015-2016

- Repaired or replaced equipment and facilities at Texas Avenue Park
- Reduced euthanasia rates at the animal shelter
- Repaired sidewalks in the Webdale subdivision
- Constructed a track and obstacle course around the detention pond at City Hall
- Renovated office space in municipal court and at the recreation center
- Managed the construction of a new police communications tower
- Provided a safe working environment to Public Works employees

<b>City Council Goals That Are Addressed In The FY 2016-2017 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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
0000	Personnel	\$ 1,560,886	\$ 1,625,465	\$ 1,842,270	\$ 1,729,820	\$ 1,771,930
1000	Supplies	99,445	85,366	108,290	94,450	101,960
2000	Maintenance	281,865	543,856	539,800	528,150	307,180
3000	Services	569,326	626,217	635,470	620,940	617,490
7000	Capital Outlay	133,052	463,740	100,000	83,950	100,000
8000	Other Financing Uses	397,230	162,470	508,160	508,160	592,910
<b>Public Works Function</b>		<b>\$ 3,041,805</b>	<b>\$ 3,507,114</b>	<b>\$ 3,733,990</b>	<b>\$ 3,565,470</b>	<b>\$ 3,491,470</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 and the Local Rabies Control Authority.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2016-2017

**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 2016-2017 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Information technology expenditures decline to reflect changes to the cost allocation schedule
- The transfer for equipment replacement falls as annual contribution levels have been lowered for FY 16-17

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Number of work orders processed	1,369	2,000	1,800	1,900
Number of safety meetings held	7	12	12	12
Number of consumer confidence reports distributed	1,500	1,500	1,500	1,500

<u>PERFORMANCE MEASURES</u>	2014-2015	2015-2016	2015-2016	2016-2017
Percent of projects completed under budget	100%	100%	100%	100%
Percent of staff attending training	90%	90%	90%	90%
Percent of work orders properly 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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 317,334	\$ 333,519	\$ 345,990	\$ 353,670	\$ 357,500
0150 Overtime	6,148	1,945	4,750	2,850	4,750
0200 Taxes	25,331	25,048	28,070	27,760	28,950
0250 Retirement	55,171	57,841	61,060	61,610	63,060
0300 Group Insurance	62,736	76,005	102,460	99,370	89,050
0310 W/C Insurance	1,803	2,034	1,120	1,140	1,240
0320 Disability Insurance	1,854	1,934	2,170	2,060	2,210
0900 Other Post-Employment Benefits	-	-	2,010	-	-
<b>Total Personnel</b>	<b>470,378</b>	<b>498,325</b>	<b>547,630</b>	<b>548,460</b>	<b>546,760</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	4,709	4,846	5,500	5,500	5,500
1400 Office & Postage	3,920	4,765	5,250	4,650	5,250
1450 Office Furnishings	3,184	-	1,000	970	-
1600 Safety & Health	682	226	850	770	850
1700 Small Tools & Equipment	2,545	-	300	-	300
1850 Uniform & Apparel	2,128	2,530	2,450	2,000	2,450
1900 Vehicle & Eqpt. Supplies	3,851	2,709	2,950	1,880	2,510
<b>Total Supplies</b>	<b>21,019</b>	<b>15,077</b>	<b>18,300</b>	<b>15,770</b>	<b>16,860</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	-	326	450	200	450
2450 Vehicle Maintenance	2,817	4,774	1,250	1,270	1,250
2900 Service Contracts	33,818	30,675	31,600	30,680	31,980
<b>Total Maintenance</b>	<b>36,635</b>	<b>35,776</b>	<b>33,300</b>	<b>32,150</b>	<b>33,680</b>
<b>Services</b>					
3110 Communication	8,132	7,501	12,560	12,500	16,020
3130 Consultant / Prof. Services	3,645	53,009	15,000	18,000	15,000
3190 Dues, Subscriptions, Books	1,544	1,649	1,970	1,610	2,250
3310 General Insurance	9,420	6,261	6,370	6,280	6,370
3312 Sec 125 Admin Fees	79	63	90	80	90
3530 Professional Development	6,719	6,020	7,000	7,000	8,150
3750 Uniform Service	-	-	350	320	500
3770 Utilities	25,234	25,221	24,870	22,700	24,420
3780 Water Charges	814	822	820	890	830
3880 Information Technology	32,170	37,500	44,300	44,300	30,350
<b>Total Services</b>	<b>87,757</b>	<b>138,046</b>	<b>113,330</b>	<b>113,680</b>	<b>103,980</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	125,470	117,714	-	-	-
<b>Total Capital Outlay</b>	<b>125,470</b>	<b>117,714</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	12,380	16,120	20,370	20,370	10,120
<b>Total Other Financing Uses</b>	<b>12,380</b>	<b>16,120</b>	<b>20,370</b>	<b>20,370</b>	<b>10,120</b>
<b>PW Administration</b>	<b>\$ 753,639</b>	<b>\$ 821,058</b>	<b>\$ 732,930</b>	<b>\$ 730,430</b>	<b>\$ 711,400</b>



## Public Works - Maintenance

### DIVISION DESCRIPTION

The functions of the Public Works – Maintenance division include improving and maintaining streets, sidewalks, alleyways, easements, signage, buildings, vehicles, equipment, facilities, and providing animal control services.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2016-2017

**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:** Continue to grow Pet Health Safety Day events and community outreach

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Building maintenance expenditures fall after funding was provided for the Community House project during FY 15-16
- The transfer for general capital projects increases to remodel and expand the emergency operations center

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Linear feet of sidewalk maintained	154,000	154,000	154,000	170,000
Lane miles of streets maintained	65	65	65	68
Fleet vehicles and equipment maintained	150	150	150	150

### PERFORMANCE MEASURES

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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 416,307	\$ 436,018	\$ 466,820	\$ 453,490	\$ 458,760
0150 Overtime	18,850	21,698	21,000	20,500	21,000
0200 Taxes	34,530	34,004	39,390	37,350	38,770
0250 Retirement	74,775	78,914	84,910	82,290	83,520
0300 Group Insurance	123,977	140,410	179,460	164,640	149,970
0310 W/C Insurance	10,306	11,109	13,020	13,260	13,750
0320 Disability Insurance	2,429	2,496	2,900	3,610	2,790
0900 Other Post-Employment Benefits	-	-	4,030	-	-
<b>Total Personnel</b>	<b>681,173</b>	<b>724,649</b>	<b>811,530</b>	<b>775,140</b>	<b>768,560</b>
<b>Supplies</b>					
1600 Safety & Health	2,607	2,502	3,100	4,230	3,100
1650 Shop Supplies	6,163	5,405	6,100	9,000	6,100
1700 Small Tools & Equipment	6,333	5,698	7,600	12,960	14,100
1850 Uniform & Apparel	-	-	600	700	600
1900 Vehicle & Eqpt. Supplies	12,997	10,906	13,140	6,780	9,300
<b>Total Supplies</b>	<b>28,101</b>	<b>24,512</b>	<b>30,540</b>	<b>33,670</b>	<b>33,200</b>
<b>Maintenance</b>					
2050 Building Maintenance	78,119	253,235	234,000	258,420	127,000
2100 Property Maintenance	2,479	246	-	-	-
2200 Machine & Eqpt. Maintenance	9,402	5,492	10,000	17,580	10,000
2250 Signage Maintenance	12,310	17,156	9,000	10,130	9,000
2300 Street Maintenance	47,017	86,920	53,500	40,900	50,000
2450 Vehicle Maintenance	6,340	5,608	10,000	5,900	8,000
2900 Service Contracts	13,019	15,609	17,000	16,020	17,000
<b>Total Maintenance</b>	<b>168,684</b>	<b>384,266</b>	<b>333,500</b>	<b>348,950</b>	<b>221,000</b>
<b>Services</b>					
3010 Animal Control	6,142	5,629	7,000	4,100	7,000
3110 Communication	581	567	640	490	600
3190 Dues, Subscriptions, Books	150	85	150	90	150
3310 General Insurance	10,050	12,598	10,360	10,540	10,360
3312 Sec 125 Admin Fees	66	63	170	150	90
3390 Mosquito Control	13,377	14,848	15,500	15,000	15,500
3530 Professional Development	4,839	7,242	5,500	5,500	9,800
3610 Recycling	381	184	350	270	350
3630 Rentals	5,485	4,486	5,320	6,610	6,400
3670 Street Lights	189,903	185,275	190,000	193,040	190,000
3750 Uniform Service	8,136	7,782	8,160	8,060	8,160
3880 Information Technology	24,060	33,480	42,370	42,370	31,030
<b>Total Services</b>	<b>263,171</b>	<b>272,238</b>	<b>285,520</b>	<b>286,220</b>	<b>279,440</b>
<b>Capital Outlay</b>					
7050 Building & Property	7,582	-	-	-	-
<b>Total Capital Outlay</b>	<b>7,582</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	51,980	49,020	58,770	58,770	45,400
8009 Transfer to Parks/Ldscp Fund	-	56,000	-	-	-
8021 Transfer to Gen Proj Fund	-	-	-	-	500,000
<b>Total Other Financing Uses</b>	<b>51,980</b>	<b>105,020</b>	<b>58,770</b>	<b>58,770</b>	<b>545,400</b>
<b>PW Maintenance</b>	<b>\$ 1,200,691</b>	<b>\$ 1,510,685</b>	<b>\$ 1,519,860</b>	<b>\$ 1,502,750</b>	<b>\$ 1,847,600</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 2016-2017

***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 Walnut Park play apparatus and develop Egret Bay Park

**Goal:** Protect citizens who use city parks and rights-of-way

**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 2016-2017 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Property maintenance expenditures decline due to the recent replacement of park benches, tables, and fencing
- The transfer for equipment replacement falls as annual contribution levels have been lowered for FY 16-17
- The transfer for parks construction decreases after funding was provided for Egret Bay Park during FY 15-16

<u>WORKLOAD MEASURES</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-2017</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Acres of park space maintained	26	26	26	26
Number of pieces of park equipment maintained	171	171	193	193
Number of facilities that require landscaping	19	19	19	19

### PERFORMANCE MEASURES

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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 234,050	\$ 238,239	\$ 258,240	\$ 230,810	\$ 270,990
0150 Overtime	14,855	13,612	13,000	14,500	13,000
0200 Taxes	21,049	19,051	22,200	19,540	23,170
0250 Retirement	43,892	43,484	47,220	42,320	49,440
0300 Group Insurance	87,982	79,883	130,620	90,230	90,070
0310 W/C Insurance	6,161	6,995	7,380	7,510	8,270
0320 Disability Insurance	1,346	1,228	1,630	1,310	1,670
0900 Other Post-Employment Benefits	-	-	2,820	-	-
<b>Total Personnel</b>	<b>409,335</b>	<b>402,491</b>	<b>483,110</b>	<b>406,220</b>	<b>456,610</b>
<b>Supplies</b>					
1100 Chemical	6,862	7,041	19,300	9,500	14,100
1230 Holiday Supplies	13,921	14,262	13,000	11,500	13,000
1300 Kitchen & Janitorial	4,418	4,958	6,000	6,310	6,000
1600 Safety & Health	2,799	2,629	2,350	4,600	2,350
1700 Small Tools & Equipment	8,178	6,968	7,000	5,000	7,000
1900 Vehicle & Eqpt. Supplies	14,147	9,919	11,800	8,100	9,450
<b>Total Supplies</b>	<b>50,325</b>	<b>45,777</b>	<b>59,450</b>	<b>45,010</b>	<b>51,900</b>
<b>Maintenance</b>					
2050 Building Maintenance	4,559	1,590	34,600	31,000	1,100
2100 Property Maintenance	61,979	111,518	126,000	106,450	39,000
2200 Machine & Eqpt. Maintenance	5,393	6,776	6,500	5,500	6,500
2450 Vehicle Maintenance	4,615	3,931	5,900	4,100	5,900
<b>Total Maintenance</b>	<b>76,546</b>	<b>123,815</b>	<b>173,000</b>	<b>147,050</b>	<b>52,500</b>
<b>Services</b>					
3060 Contract Services	54,694	54,176	58,000	51,600	61,000
3070 Contract Personnel	90,463	92,204	95,000	89,000	95,000
3110 Communication	20	10	50	10	50
3190 Dues, Subscriptions, Books	436	385	500	460	600
3310 General Insurance	4,937	6,783	6,770	6,790	6,770
3312 Sec 125 Admin Fees	-	-	170	150	90
3530 Professional Development	3,985	7,948	5,000	7,300	8,000
3630 Rentals	2,474	2,052	1,800	300	1,800
3750 Uniform Service	2,011	2,115	2,730	2,400	2,730
3770 Utilities	32,701	29,774	29,530	29,570	29,570
3780 Water Charges	21,510	14,396	29,370	25,760	23,180
3880 Information Technology	5,170	6,090	7,700	7,700	5,280
<b>Total Services</b>	<b>218,399</b>	<b>215,933</b>	<b>236,620</b>	<b>221,040</b>	<b>234,070</b>
<b>Capital Outlay</b>					
7050 Building & Property	-	317,571	100,000	83,950	100,000
7200 Machine & Equipment	-	28,455	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>346,026</b>	<b>100,000</b>	<b>83,950</b>	<b>100,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	32,870	41,330	49,020	49,020	37,390
8009 Transfer to Parks Constr Fund	300,000	-	380,000	380,000	-
<b>Total Other Financing Uses</b>	<b>332,870</b>	<b>41,330</b>	<b>429,020</b>	<b>429,020</b>	<b>37,390</b>
<b>PW Parks Maintenance</b>	<b>\$ 1,087,475</b>	<b>\$ 1,175,371</b>	<b>\$ 1,481,200</b>	<b>\$ 1,332,290</b>	<b>\$ 932,470</b>

## Public Safety Function

### DIVISIONS

Police – Administration  
 Police – Crime Investigation  
 Police – Patrol  
 Police – Communications  
 Fire – Prevention  
 Fire – Operations  
 Emergency Management

### 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.”

The Department of Emergency Management must ensure the government can respond to and recover from emergencies and implement plans to help prevent or lessen the impact of disasters.

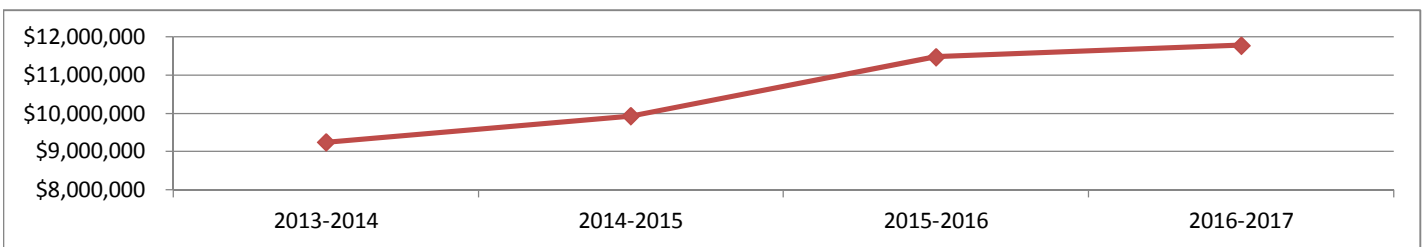
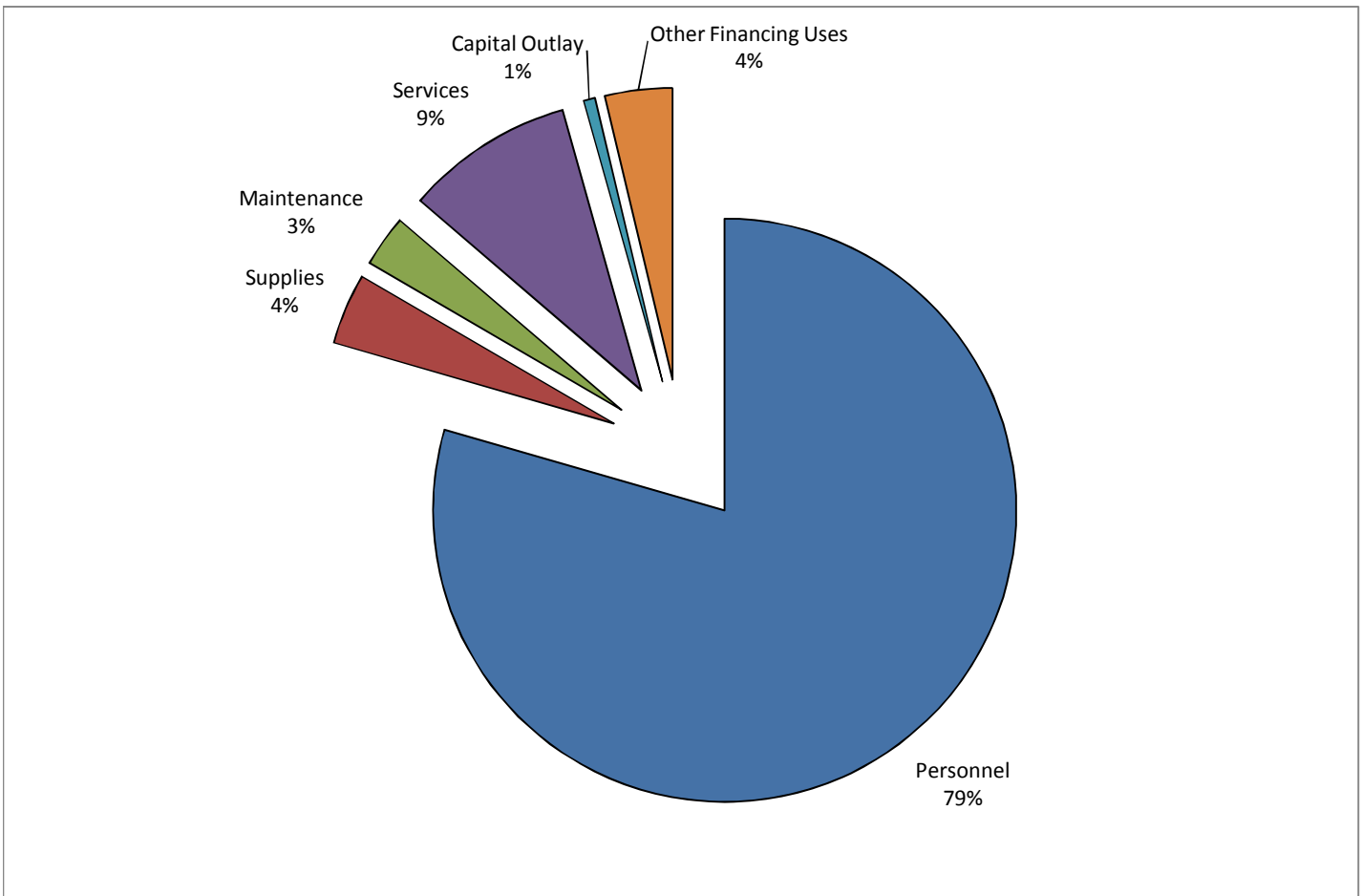
### SIGNIFICANT PUBLIC SAFETY ACHIEVEMENTS DURING FY 2015-2016

- Maintained all Texas Police Chiefs Association Recognition Program standards
- Cleared twelve major cases involving crimes against children
- Purchased equipment that provides detailed accident and crime scene reconstruction
- Acquired a firearms training simulator to instruct officers about the proper use of force
- Upgraded the recording software for dispatch operations
- Placed into operation a special operations trailer and training props
- Conducted safety training with the United States Coast Guard
- Added thermal imagers to Shift Commander vehicles
- Facilitated the construction of a new communication tower and public safety broadband network
- Maintained advance National Incident Management System compliance for state and federal guidelines

<b>City Council Goals That Are Addressed In The FY 2016-2017 Annual Budget</b>	Police - Administration	Police – Crime Investigation	PD - Patrol	PD - Communications	Fire – Prevention	Fire- Operations	Emergency Management
<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>PS3 – Achieve an effective emergency management plan</b>							✓
<b>OS1 – Maintain a strong, fiscally sustainable organization</b>	✓						

**Public Safety Function  
Expenditure Summary**

Object	Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
0000	Personnel	\$ 7,116,775	\$ 7,546,034	\$ 8,615,920	\$ 8,574,780	\$ 9,361,320
1000	Supplies	598,238	354,723	588,420	499,320	463,150
2000	Maintenance	207,619	292,802	291,680	267,770	338,370
3000	Services	949,479	891,813	997,380	972,820	1,103,860
7000	Capital Outlay	5,900	301,626	369,280	343,340	74,000
8000	Other Financing Uses	362,102	544,719	804,580	819,210	439,510
<b>Public Safety Function</b>		<b>\$ 9,240,113</b>	<b>\$ 9,931,717</b>	<b>\$ 11,667,260</b>	<b>\$ 11,477,240</b>	<b>\$ 11,780,210</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 2016-2017

#### **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:** Provide each division with necessary training and equipment to achieve compliance with all standards

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- One Police Officer position transfers from PD-Patrol to PD-Administration to concentrate on victim assistance
- Two Information Technology Administrator positions are added to maintain public safety computer hardware and software
- Expenditures for service contracts increase as a maintenance contract for the dispatch consoles is added
- The appropriation for communication increases due to a change in the cost of radio service
- The transfer for equipment replacement falls as annual contribution levels have been lowered for FY 16-17
- The transfer for capital projects falls after funding was provided for the dispatch center renovation during FY 15-16

<u>WORKLOAD MEASURES</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-2017</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of employees completing field training program	5	2	2	2
Number of victim assistance consultations	N/A	N/A	N/A	60
Number of internal affairs cases initiated	5	5	3	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	1.00	1.00
Police Officer - Victim Assistance Liaison	-	-	-	1.00
Information Technology Administrator	-	-	-	2.00
Administrative Assistant	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>9.00</b>

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 400,513	\$ 465,354	\$ 564,230	\$ 571,310	\$ 758,260
0150 Overtime	4,246	2,195	6,000	2,100	10,200
0200 Taxes	30,129	34,716	44,130	43,700	60,520
0250 Retirement	69,030	80,596	99,260	99,090	133,770
0300 Group Insurance	53,755	90,905	149,200	142,100	172,930
0310 W/C Insurance	6,532	7,513	9,760	9,940	12,540
0320 Disability Insurance	2,110	2,462	3,440	3,180	4,550
0900 Other Post-Employment Benefits	-	-	2,420	-	-
<b>Total Personnel</b>	<b>566,314</b>	<b>683,739</b>	<b>878,440</b>	<b>871,420</b>	<b>1,152,770</b>
<b>Supplies</b>					
1050 Certificate & Award	592	399	450	420	1,300
1300 Kitchen & Janitorial	8,461	9,236	8,000	10,000	9,500
1400 Office & Postage	7,956	6,899	6,900	5,970	10,750
1450 Office Furnishings	-	-	9,500	8,780	-
1600 Safety & Health	639	950	950	910	950
1700 Small Tools & Equipment	-	-	-	-	2,400
1850 Uniform & Apparel	1,940	3,810	2,520	2,250	3,450
1900 Vehicle & Eqpt. Supplies	6,591	4,840	5,250	4,180	5,250
<b>Total Supplies</b>	<b>26,179</b>	<b>26,133</b>	<b>33,570</b>	<b>32,510</b>	<b>33,600</b>
<b>Maintenance</b>					
2050 Building Maintenance	16,102	31,709	25,020	25,000	25,020
2200 Machine & Eqpt. Maintenance	-	-	250	-	1,500
2450 Vehicle Maintenance	1,600	3,548	2,660	1,000	2,830
2900 Service Contracts	3,587	3,766	17,700	16,950	42,870
2910 OSSI Support Services	27,809	28,423	32,190	34,220	35,940
<b>Total Maintenance</b>	<b>49,097</b>	<b>67,446</b>	<b>77,820</b>	<b>77,170</b>	<b>108,160</b>
<b>Services</b>					
3110 Communication	46,195	39,428	62,080	54,080	80,340
3190 Dues, Subscriptions, Books	3,092	2,513	3,000	2,930	5,790
3310 General Insurance	88,863	89,528	82,440	93,150	82,440
3312 Sec 125 Admin Fees	138	123	260	230	340
3330 Janitorial Services	29,366	29,948	29,800	29,750	29,800
3440 Technology Services	27,986	17,677	29,700	24,910	28,900
3490 Printing	944	532	920	710	1,020
3510 Prisoner Support	16,380	13,683	19,450	13,180	15,950
3530 Professional Development	3,502	10,991	11,800	14,000	17,650
3590 Public Relations	1,383	7,479	7,000	5,500	6,700
3750 Uniform Service	119	133	400	130	400
3770 Utilities	76,686	78,153	81,160	84,020	82,000
3780 Water Charges	3,507	2,754	3,800	2,960	3,440
3880 Information Technology	75,070	45,040	44,270	44,270	35,030
<b>Total Services</b>	<b>373,229</b>	<b>337,983</b>	<b>376,080</b>	<b>369,820</b>	<b>389,800</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	79,539	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>79,539</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	7,900	56,130	45,310	45,310	32,340
8021 Transfer to Gen Proj Fund	-	-	190,000	190,000	-
8042 Transfer to Grant Fund	600	-	-	-	-
<b>Total Other Financing Uses</b>	<b>8,500</b>	<b>56,130</b>	<b>235,310</b>	<b>235,310</b>	<b>32,340</b>
<b>Police Administration</b>	<b>\$ 1,023,319</b>	<b>\$ 1,250,969</b>	<b>\$ 1,601,220</b>	<b>\$ 1,586,230</b>	<b>\$ 1,716,670</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 2016-2017

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

**Goal:** Protect the integrity of all evidence collected to aid the prosecution of crimes

**Action Item:** Educate patrol officers on the collection and preservation of crime scene evidence

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

**Action Item:** Increase the use of unmarked police vehicle patrols in apartment and business parking lots during peak times

**Goal:** Maintain standard operating procedures while rotating job assignments among staff

**Action Item:** Train and mentor police officers who are assigned to the division

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Information technology expenditures decline to reflect changes to the cost allocation schedule
- The transfer for equipment replacement falls as annual contribution levels have been lowered for FY 16-17

<u>WORKLOAD MEASURES</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-2017</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of cases cleared arrest / warrant	139	112	126	132
Number of cases inactivated	695	1,005	850	893
Number of cases cleared	273	362	318	334

### PERFORMANCE MEASURES

Percent of investigations completed within 90 days	99%	98%	99%	99%
Number of cases cleared per detective	136	189	163	171
Number of non-evidentiary pieces disposed	364	325	345	362

<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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 406,104	\$ 411,887	\$ 487,180	\$ 413,000	\$ 506,610
0150 Overtime	4,632	6,154	7,300	5,700	7,300
0200 Taxes	34,954	34,899	39,280	37,400	40,760
0250 Retirement	78,751	82,805	86,080	84,790	89,460
0300 Group Insurance	111,611	118,326	153,670	148,560	133,510
0310 W/C Insurance	7,104	7,870	9,190	9,360	10,240
0320 Disability Insurance	2,432	2,545	2,850	2,650	2,960
0900 Other Post-Employment Benefits	-	-	2,820	-	-
<b>Total Personnel</b>	<b>645,588</b>	<b>664,486</b>	<b>788,370</b>	<b>701,460</b>	<b>790,840</b>
<b>Supplies</b>					
1250 Investigative Supplies	2,072	2,973	3,260	3,630	3,260
1700 Small Tools & Equipment	-	-	800	300	-
1850 Uniform & Apparel	243	1,337	1,220	1,270	1,220
1900 Vehicle & Eqpt. Supplies	16,121	13,083	12,750	8,290	10,270
<b>Total Supplies</b>	<b>18,436</b>	<b>17,393</b>	<b>18,030</b>	<b>13,490</b>	<b>14,750</b>
<b>Maintenance</b>					
2450 Vehicle Maintenance	6,089	2,226	3,000	7,310	4,000
<b>Total Maintenance</b>	<b>6,089</b>	<b>2,226</b>	<b>3,000</b>	<b>7,310</b>	<b>4,000</b>
<b>Services</b>					
3190 Dues, Subscriptions, Books	43	413	480	530	850
3240 Investigative Services	3,203	2,638	2,690	3,050	3,040
3312 Sec 125 Admin Fees	333	243	420	380	340
3340 Medical Services	5,338	1,763	6,000	-	5,000
3530 Professional Development	5,089	5,636	7,000	7,060	8,000
3880 Information Technology	34,890	39,090	38,160	38,160	29,030
<b>Total Services</b>	<b>48,896</b>	<b>49,783</b>	<b>54,750</b>	<b>49,180</b>	<b>46,260</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	50,810	57,150	52,000	52,000	39,000
8042 Transfer to Grant Fund	14,092	17,699	-	28,520	-
<b>Total Other Financing Uses</b>	<b>64,902</b>	<b>74,849</b>	<b>52,000</b>	<b>80,520</b>	<b>39,000</b>
<b>Police CID</b>	<b>\$ 783,911</b>	<b>\$ 808,737</b>	<b>\$ 916,150</b>	<b>\$ 851,960</b>	<b>\$ 894,850</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 2016-2017

**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 canine units 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 2016-2017 BUDGET

- One Police Officer position transfers from PD-Patrol to PD-Administration to concentrate on victim assistance
- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Expenditures for small tools and equipment decline with the purchase of ticket writers and modems in FY 15-16
- Capital outlay declines with the completion of the communications tower project during FY 15-16
- The transfer for equipment replacement falls as annual contribution levels have been lowered for FY 16-17

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Number of calls for service	21,189	26,500	25,000	26,000
Number of arrests made	1,703	3,000	2,500	2,750
Number of offense reports taken	2,134	3,850	3,500	3,700

### PERFORMANCE MEASURES

Number of traffic accidents	1,327	1,015	1,750	1,730
Number of vehicle crimes	316	343	400	396
Number of narcotics arrests	320	455	450	455

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Police Sergeant	5.00	4.00	4.00	4.00
Police Corporal	-	4.00	4.00	4.00
Police Officer - Patrol	24.00	20.00	20.00	19.00
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
<b>Total Employees (Full-Time Equivalents)</b>	<b>37.00</b>	<b>36.00</b>	<b>36.00</b>	<b>35.00</b>

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 2,188,156	\$ 2,221,862	\$ 2,262,110	\$ 2,283,090	\$ 2,296,660
0150 Overtime	101,367	96,046	100,000	117,000	116,670
0200 Taxes	178,911	173,913	188,150	186,990	191,860
0250 Retirement	390,441	400,191	411,180	416,180	420,100
0300 Group Insurance	487,523	529,247	673,490	618,250	563,550
0310 W/C Insurance	34,153	37,564	43,920	44,720	48,070
0320 Disability Insurance	12,020	12,155	13,790	12,650	13,890
0900 Other Post-Employment Benefits	-	-	14,500	-	-
<b>Total Personnel</b>	<b>3,392,572</b>	<b>3,470,978</b>	<b>3,707,140</b>	<b>3,678,880</b>	<b>3,650,800</b>
<b>Supplies</b>					
1450 Office Furnishings	-	-	3,000	1,940	2,000
1700 Small Tools & Equipment	31,399	47,975	242,840	229,670	38,250
1850 Uniform & Apparel	15,346	59,652	27,940	25,000	28,910
1900 Vehicle & Eqpt. Supplies	117,785	76,196	103,000	63,600	80,460
<b>Total Supplies</b>	<b>164,529</b>	<b>183,824</b>	<b>376,780</b>	<b>320,210</b>	<b>149,620</b>
<b>Maintenance</b>					
2150 K-9 Maintenance	7,557	6,357	6,100	9,660	8,000
2450 Vehicle Maintenance	41,022	54,955	58,500	42,610	55,000
2900 Service Contracts	9,661	9,679	10,000	10,140	10,000
<b>Total Maintenance</b>	<b>58,241</b>	<b>70,992</b>	<b>74,600</b>	<b>62,410</b>	<b>73,000</b>
<b>Services</b>					
3190 Dues, Subscriptions, Books	565	155	600	490	1,000
3312 Sec 125 Admin Fees	463	459	840	750	930
3530 Professional Development	15,579	17,580	19,100	17,220	18,600
3880 Information Technology	113,710	108,400	123,630	123,630	149,090
<b>Total Services</b>	<b>130,318</b>	<b>126,594</b>	<b>144,170</b>	<b>142,090</b>	<b>169,620</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	-	339,280	317,500	14,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>339,280</b>	<b>317,500</b>	<b>14,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	244,330	335,840	429,500	429,500	303,270
<b>Total Other Financing Uses</b>	<b>244,330</b>	<b>335,840</b>	<b>429,500</b>	<b>429,500</b>	<b>303,270</b>
<b>Police Patrol</b>	<b>\$ 3,989,989</b>	<b>\$ 4,188,228</b>	<b>\$ 5,071,470</b>	<b>\$ 4,950,590</b>	<b>\$ 4,360,310</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 2016-2017

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

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

**Action Item:** Update the City’s social media pages with public safety information

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

**Goal:** Modernize the communications center

**Action Item:** Replace the flooring, consoles, and monitors to increase professionalism and efficiency

**Goal:** Offer dispatch and detention services to local communities to improve regional operations

**Action Item:** Implement the service contract with the Lakeview Police Department beginning in October 2016

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- Appropriations for wages, taxes, and retirements increase to account for growth in salaries
- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Information technology expenditures decline to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Number of calls for service	36,050	36,811	36,133	41,133
Number of requests for information	1,444	5,248	5,510	5,785
Number of reports processed	3,461	3,534	3,710	3,895

### 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	52	52	75	75

<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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 693,559	\$ 725,797	\$ 775,760	\$ 777,540	\$ 795,430
0150 Overtime	62,030	58,727	50,000	54,000	50,000
0200 Taxes	58,845	58,599	66,280	64,800	67,780
0250 Retirement	128,848	135,326	143,740	143,580	147,170
0300 Group Insurance	206,606	199,221	271,580	237,380	217,590
0310 W/C Insurance	2,471	2,834	3,170	3,230	3,480
0320 Disability Insurance	3,939	4,061	4,730	4,420	4,730
0900 Other Post-Employment Benefits	-	-	6,040	-	-
<b>Total Personnel</b>	<b>1,156,297</b>	<b>1,184,566</b>	<b>1,321,300</b>	<b>1,284,950</b>	<b>1,286,180</b>
<b>Supplies</b>					
1450 Office Furnishings	-	3,716	5,220	3,440	7,220
1700 Small Tools & Equipment	1,627	117	1,800	1,120	800
1850 Uniform & Apparel	2,253	1,293	2,420	2,300	2,620
<b>Total Supplies</b>	<b>3,880</b>	<b>5,126</b>	<b>9,440</b>	<b>6,860</b>	<b>10,640</b>
<b>Services</b>					
3110 Communication	353	435	350	350	500
3190 Dues, Subscriptions, Books	1,098	1,130	2,590	2,070	2,700
3312 Sec 125 Admin Fees	666	536	510	450	590
3530 Professional Development	3,860	4,320	8,300	8,000	8,500
3880 Information Technology	31,990	56,860	55,500	55,500	42,220
<b>Total Services</b>	<b>37,967</b>	<b>63,281</b>	<b>67,250</b>	<b>66,370</b>	<b>54,510</b>
<b>Police Communications</b>	<b>\$ 1,198,144</b>	<b>\$ 1,252,973</b>	<b>\$ 1,397,990</b>	<b>\$ 1,358,180</b>	<b>\$ 1,351,330</b>

## Fire Prevention

### DIVISION DESCRIPTION

The objective of the Fire Prevention division is to promote the health and safety of citizens and visitors to the City. This is accomplished through prevention activities, public education programs, and the enforcement of City codes. The administrative functions of the fire department are the responsibility of this division.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2016-2017

**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:** Confirm that fire protection systems are operational

**Action Item:** Ensure system accuracy and functionality through inspections

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- One Fire Chief and one Administrative Assistant position transfers from Fire Operations to the Fire Prevention division
- Expenditures for fire prevention supplies increase to acquire instructional materials for adults
- Small tools and equipment costs rise to procure additional command boxes for vehicles
- The transfer for equipment replacement falls as annual contribution levels have been lowered for FY 16-17

<u>WORKLOAD MEASURES</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-2017</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of fire inspections performed	1,811	1,500	1,500	1,500
Number of plans reviewed	288	200	225	200
Number of public education programs provided	60	60	40	50
 <b><u>PERFORMANCE MEASURES</u></b>				
Percent of plans reviewed within two weeks of receipt	99%	98%	99%	98%
Percent of commercial structures inspected	90%	95%	92%	95%
Fire code compliance rate of structures inspected	90%	90%	90%	90%

<b><u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u></b>				
Fire Chief	-	-	-	1.00
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
Administrative Assistant	-	-	-	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>5.00</b>

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 194,541	\$ 205,993	\$ 221,430	\$ 230,540	\$ 384,120
0150 Overtime	5,124	8,373	6,000	24,000	7,000
0200 Taxes	15,045	15,702	18,020	20,150	30,960
0250 Retirement	34,073	36,969	39,590	45,740	68,080
0300 Group Insurance	41,142	43,622	56,620	63,010	86,800
0310 W/C Insurance	2,174	2,438	2,680	2,730	4,850
0320 Disability Insurance	1,118	1,174	1,370	1,210	2,320
0900 Other Post-Employment Benefits	-	-	1,210	-	-
<b>Total Personnel</b>	<b>293,216</b>	<b>314,271</b>	<b>346,920</b>	<b>387,380</b>	<b>584,130</b>
<b>Supplies</b>					
1200 Fire Prevention Supplies	2,426	4,053	4,700	4,810	7,000
1250 Investigative Supplies	263	-	230	-	230
1600 Safety & Health	126	261	100	-	2,050
1700 Small Tools & Equipment	320	3,169	1,500	260	9,000
1850 Uniform & Apparel	2,218	3,161	5,280	4,780	4,870
1900 Vehicle & Eqpt. Supplies	4,337	4,542	5,060	2,690	4,130
<b>Total Supplies</b>	<b>9,689</b>	<b>15,186</b>	<b>16,870</b>	<b>12,540</b>	<b>27,280</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	39	-	600	-	100
2450 Vehicle Maintenance	92	704	1,000	60	1,000
<b>Total Maintenance</b>	<b>131</b>	<b>704</b>	<b>1,600</b>	<b>60</b>	<b>1,100</b>
<b>Services</b>					
3110 Communication	1,758	1,493	1,500	1,610	1,740
3190 Dues, Subscriptions, Books	4,016	2,262	6,150	4,660	6,060
3310 General Insurance	2,551	2,739	2,660	2,710	2,660
3312 Sec 125 Admin Fees	138	180	170	150	170
3490 Printing	196	288	750	180	750
3530 Professional Development	2,833	3,820	11,200	7,500	11,200
3880 Information Technology	19,390	22,830	22,910	22,910	19,790
<b>Total Services</b>	<b>30,882</b>	<b>33,611</b>	<b>45,340</b>	<b>39,720</b>	<b>42,370</b>
<b>Capital Outlay</b>					
7250 Vehicles	-	11,284	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>11,284</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	11,820	18,380	18,380	18,380	13,780
<b>Total Other Financing Uses</b>	<b>11,820</b>	<b>18,380</b>	<b>18,380</b>	<b>18,380</b>	<b>13,780</b>
<b>Fire Prevention</b>	<b>\$ 345,739</b>	<b>\$ 393,436</b>	<b>\$ 429,110</b>	<b>\$ 458,080</b>	<b>\$ 668,660</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 one fire station. Firefighters provide 24-hour coverage at Fire Station #1.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2016-2017

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

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

**Action Item:** Implement the conversion from a part-time/hybrid department to a division with full-time professional firefighters

**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 2016-2017 BUDGET

- One Fire Chief and one Administrative Assistant position transfers from Fire Operations to the Fire Prevention division
- Three Fire Officer and three Driver positions are added while three Firefighter positions are eliminated with full-time staff
- Group insurance costs rise as a greater number of employees must be offered coverage
- Appropriations for uniform and apparel increase due to the purchase of new bunker gear and dive team consumables
- Professional development costs rise as more training becomes available during FY 16-17
- Capital outlay reflects the acquisition of an accountability system to improve firefighter safety

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Number of calls for fire services	1,199	1,500	1,800	2,000
Number of calls for emergency medical services	1,940	2,000	2,500	2,700
Number of patients treated	2,050	2,200	2,750	3,000

### PERFORMANCE MEASURES

Response time within 3-5 minutes for fire services	96%	98%	90%	95%
Response time within 3-5 minutes for EMS	91%	90%	90%	90%
Patients treated per 1,000 population	195	208	260	284

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

Fire Chief	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Shift Commander	3.00	3.00	3.00	3.00
Fire Officer	-	-	-	3.00
Driver	-	-	-	3.00
Permanent Part-Time Firefighter	5.79	5.79	5.79	-
Firefighter	3.21	6.21	6.21	6.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>14.00</b>	<b>17.00</b>	<b>17.00</b>	<b>15.00</b>

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 782,416	\$ 844,357	\$ 1,105,320	\$ 1,048,020	\$ 890,960
0150 Overtime	33,592	73,526	55,830	175,830	175,860
0200 Taxes	67,213	69,898	93,370	98,080	84,720
0250 Retirement	139,157	158,443	202,130	216,760	185,710
0300 Group Insurance	29,425	67,785	96,390	93,430	309,590
0310 W/C Insurance	10,190	12,248	16,330	16,630	16,540
0320 Disability Insurance	794	1,737	2,370	1,940	5,520
0900 Other Post-Employment Benefits	-	-	2,010	-	-
<b>Total Personnel</b>	<b>1,062,788</b>	<b>1,227,994</b>	<b>1,573,750</b>	<b>1,650,690</b>	<b>1,668,900</b>
<b>Supplies</b>					
1100 Chemical	-	1,515	2,000	1,560	2,000
1230 Holiday Supplies	69	30	520	-	250
1300 Kitchen & Janitorial	10,503	6,905	7,000	8,900	8,500
1400 Office & Postage	7,935	8,756	7,210	7,000	7,210
1600 Safety & Health	4,327	3,567	7,760	3,850	15,010
1700 Small Tools & Equipment	295,719	25,250	59,400	47,780	33,000
1850 Uniform & Apparel	32,182	41,262	29,300	25,140	131,630
1900 Vehicle & Eqpt. Supplies	24,790	19,777	20,540	19,480	17,760
<b>Total Supplies</b>	<b>375,524</b>	<b>107,061</b>	<b>133,730</b>	<b>113,710</b>	<b>215,360</b>
<b>Maintenance</b>					
2050 Building Maintenance	8,465	17,531	10,500	16,990	12,500
2200 Machine & Eqpt. Maintenance	17,899	25,097	26,120	20,500	26,820
2450 Vehicle Maintenance	57,513	96,909	78,000	61,590	70,000
2900 Service Contracts	10,185	11,897	20,040	21,740	25,170
<b>Total Maintenance</b>	<b>94,061</b>	<b>151,434</b>	<b>134,660</b>	<b>120,820</b>	<b>134,490</b>
<b>Services</b>					
3110 Communication	19,598	19,031	34,340	31,410	46,260
3190 Dues, Subscriptions, Books	11,256	11,442	12,000	10,010	11,650
3230 EMS Services	48,987	40,000	40,000	40,000	40,000
3290 Fire Services	720	1,675	1,600	930	1,600
3310 General Insurance	26,153	31,549	35,500	32,620	35,500
3312 Sec 125 Admin Fees	138	123	90	80	90
3330 Janitorial Services	19,760	19,195	20,200	20,000	20,200
3490 Printing	252	235	690	-	690
3530 Professional Development	19,283	16,641	21,690	28,000	41,790
3590 Public Relations	1,946	1,911	3,800	3,100	3,800
3750 Uniform Service	3,140	3,439	3,690	3,200	3,690
3770 Utilities	81,041	78,078	81,990	83,480	82,810
3780 Water Charges	3,396	2,822	3,790	2,400	2,960
3880 Information Technology	92,520	54,420	50,410	50,410	47,540
<b>Total Services</b>	<b>328,187</b>	<b>280,562</b>	<b>309,790</b>	<b>305,640</b>	<b>338,580</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	5,900	210,803	30,000	25,840	60,000
<b>Total Capital Outlay</b>	<b>5,900</b>	<b>210,803</b>	<b>30,000</b>	<b>25,840</b>	<b>60,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	26,050	59,520	55,500	55,500	41,520
8042 Transfer to Grant Fund	6,500	-	13,890	-	3,600
<b>Total Other Financing Uses</b>	<b>32,550</b>	<b>59,520</b>	<b>69,390</b>	<b>55,500</b>	<b>45,120</b>
<b>Fire Operations</b>	<b>\$ 1,899,011</b>	<b>\$ 2,037,374</b>	<b>\$ 2,251,320</b>	<b>\$ 2,272,200</b>	<b>\$ 2,462,450</b>

## Emergency Management

### DIVISION DESCRIPTION

The primary responsibility of the Emergency Management division is the development and review of written procedures to proactively address natural and man-made disasters. This is accomplished through the implementation and evaluation of emergency management plans in compliance with state and federal regulations.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2016-2017

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

**Goal:** Heighten public awareness and support for hazard mitigation

**Action Item:** Educate citizens on actions that can be taken to reduce the loss of life or property

**Goal:** Coordinate support for first responders and constituents through the emergency operations center

**Action Item:** Train key personnel and test all emergency communications systems regularly

**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 2016-2017 BUDGET

- One Emergency Management Coordinator position is reclassified into one Director of Emergency Management position
- One Administrative Assistant position transfers from CD-Administration to the Emergency Management division
- This new division was created in June 2016 to begin operations in FY 16-17

<u>WORKLOAD MEASURES</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-2017</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of training exercises successfully completed	N/A	N/A	N/A	3
Number of community outreach events attended	N/A	N/A	N/A	3
Number of staff meetings for disaster preparedness	N/A	N/A	N/A	5

### PERFORMANCE MEASURES

Employees compliant with incident management standards	N/A	N/A	N/A	100%
Percent of disaster preparedness plans updated	N/A	N/A	N/A	100%
Percent of emergency communication systems operational	N/A	N/A	N/A	100%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Director of Emergency Management	-	-	-	1.00
Administrative Assistant	-	-	-	1.00
Total Employees (Full-Time Equivalents)	-	-	-	2.00

**001 - General Fund / Emergency Management (82603-00)**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ -	\$ -	\$ -	\$ -	\$ 157,420
0150 Overtime	-	-	-	-	300
0200 Taxes	-	-	-	-	12,480
0250 Retirement	-	-	-	-	27,460
0300 Group Insurance	-	-	-	-	28,730
0310 W/C Insurance	-	-	-	-	340
0320 Disability Insurance	-	-	-	-	970
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>227,700</b>
<b>Supplies</b>					
1400 Office & Postage	-	-	-	-	1,050
1450 Office Furnishings	-	-	-	-	5,000
1600 Safety & Health	-	-	-	-	500
1700 Small Tools & Equipment	-	-	-	-	4,050
1900 Vehicle & Eqpt. Supplies	-	-	-	-	1,300
<b>Total Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,900</b>
<b>Maintenance</b>					
2450 Vehicle Maintenance	-	-	-	-	500
2900 Service Contracts	-	-	-	-	17,120
<b>Total Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,620</b>
<b>Services</b>					
3110 Communication	-	-	-	-	3,800
3190 Dues, Subscriptions, Books	-	-	-	-	1,290
3312 Sec 125 Admin Fees	-	-	-	-	90
3490 Printing	-	-	-	-	600
3530 Professional Development	-	-	-	-	12,400
3590 Public Relations	-	-	-	-	1,000
3880 Information Technology	-	-	-	-	43,540
<b>Total Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,720</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	-	-	-	6,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>
<b>Emergency Management</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,940</b>



## General Debt Service Fund Overview

The General Debt Service Fund is used for the accumulation of resources 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 2016-17 is \$0.09825 or thirty-five percent of the total tax rate of \$0.28450.

The Webster EDC transfers \$330,030 to this fund to service a portion of the debt that was issued for the renovation and expansion of the Emergency Operations Center and Police Department building in 2001.

Long-term debt at September 30, 2016 is comprised of the following debt issues:

<b>Description</b>	<b>Principal</b>
Refunding Bonds, Series 2013	\$ 5,900,000
Refunding Bonds, Series 2010	2,480,000
<b>Total General Obligation Bonds</b>	<b>\$ 8,380,000</b>
Certificates of Obligation, Series 2012	\$ 5,425,000
<b>Total Certificates of Obligation</b>	<b>\$ 5,425,000</b>
<b>Total General Long-Term Debt</b>	<b>\$ 13,805,000</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 \$0.28450 and debt rate of \$0.09825 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.

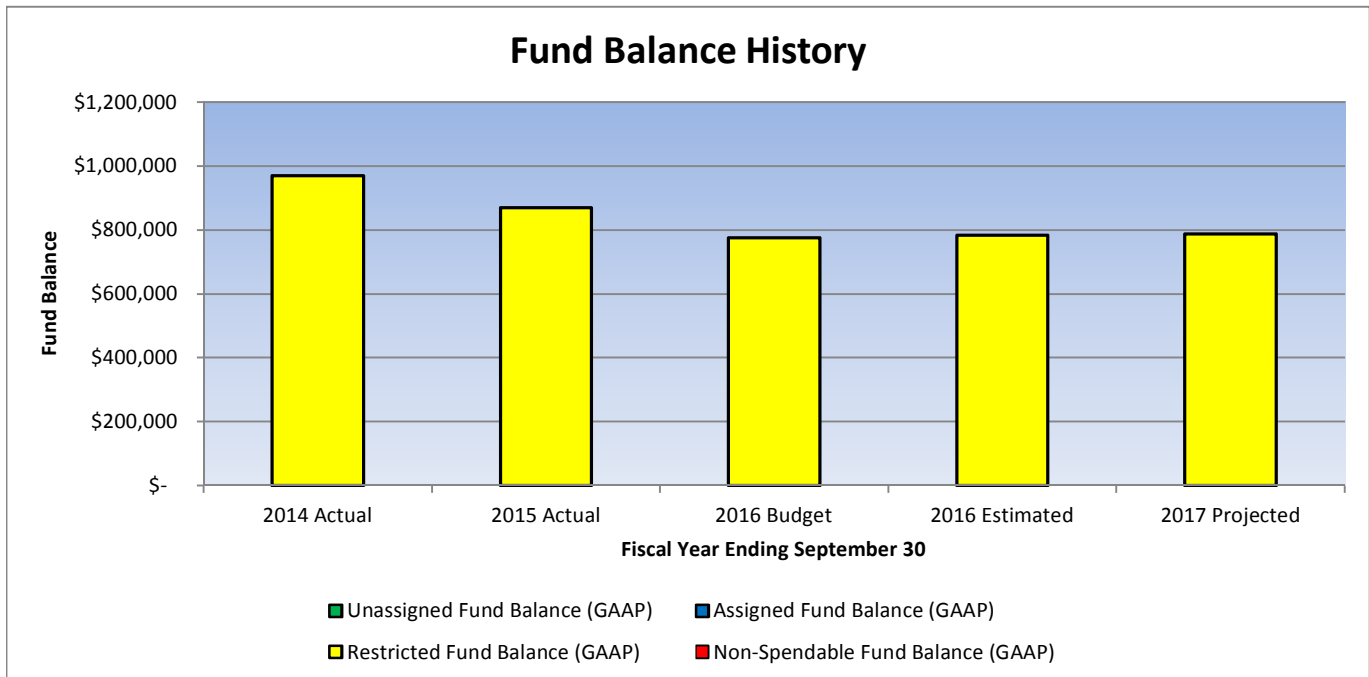
**General Debt Service Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b><u>Budget Basis:</u></b>					
Beginning Restricted Fund Balance (GAAP)	\$ 847,921	\$ 969,351	\$ 869,019	\$ 869,019	\$ 783,849
Revenues <sup>1</sup>	2,032,855	1,940,881	1,923,720	1,930,950	2,218,020
Expenditures	(1,911,425)	(2,041,213)	(2,017,120)	(2,016,120)	(2,213,780)
Net Increase / (Decrease) in Fund Balance	121,430	(100,332)	(93,400)	(85,170)	4,240
Ending Restricted Fund Balance (Budget)	<b>\$ 969,351</b>	<b>\$ 869,019</b>	<b>\$ 775,619</b>	<b>\$ 783,849</b>	<b>\$ 788,089</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Restricted Fund Balance (Budget)	\$ 969,351	\$ 869,019	\$ 775,619	\$ 783,849	\$ 788,089
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	969,351	869,019	775,619	783,849	788,089
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 969,351</b>	<b>\$ 869,019</b>	<b>\$ 775,619</b>	<b>\$ 783,849</b>	<b>\$ 788,089</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Property Taxes</b>					
1010 Current Property Tax	\$ 1,629,415	\$ 1,519,066	\$ 1,584,560	\$ 1,628,160	\$ 1,881,660
1050 Delinquent Property Tax	44,976	(18,584)	130	(37,380)	-
1200 Penalty and Interest	10,736	5,589	8,170	8,560	5,090
<b>Total Property Taxes</b>	<b>1,685,128</b>	<b>1,506,071</b>	<b>1,592,860</b>	<b>1,599,340</b>	<b>1,886,750</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	930	880	830	1,580	1,240
<b>Total Miscellaneous Income</b>	<b>930</b>	<b>880</b>	<b>830</b>	<b>1,580</b>	<b>1,240</b>
<b>Other Financing Sources</b>					
8200 Transfer from WEDC	330,030	330,030	330,030	330,030	330,030
8210 Transfer from General Fund	-	103,900	-	-	-
8222 Transfer from 2012 CO Fund	16,767	-	-	-	-
8999 Use of PY Fund Balance	-	-	93,400	-	-
<b>Total Other Financing Sources</b>	<b>346,797</b>	<b>433,930</b>	<b>423,430</b>	<b>330,030</b>	<b>330,030</b>
<b>General Debt Service Fund</b>	<b>\$ 2,032,855</b>	<b>\$ 1,940,881</b>	<b>\$ 2,017,120</b>	<b>\$ 1,930,950</b>	<b>\$ 2,218,020</b>



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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Services</b>					
3080 Financial	\$ 1,500	\$ 1,500	\$ 2,500	\$ 1,500	\$ 2,000
<b>Total Services</b>	<b>1,500</b>	<b>1,500</b>	<b>2,500</b>	<b>1,500</b>	<b>2,000</b>
<b>Debt Service</b>					
5012 Principal - 2012 CO	225,000	235,000	245,000	245,000	255,000
5013 Principal - 2013 GO Ref	595,000	1,005,000	1,005,000	1,005,000	1,150,000
5080 Principal - 2010 GO Ref	640,000	380,000	380,000	380,000	465,000
5512 Interest - 2012 CO	164,350	160,338	156,740	156,740	152,350
5513 Interest - 2013 GO Ref	152,150	136,150	116,050	116,050	94,500
5580 Interest - 2010 GO Ref	133,425	123,225	111,830	111,830	94,930
<b>Total Debt Service</b>	<b>1,909,925</b>	<b>2,039,713</b>	<b>2,014,620</b>	<b>2,014,620</b>	<b>2,211,780</b>
<b>General Debt Service Fund</b>	<b>\$ 1,911,425</b>	<b>\$ 2,041,213</b>	<b>\$ 2,017,120</b>	<b>\$ 2,016,120</b>	<b>\$ 2,213,780</b>

## General Debt Service Fund

### Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2016				\$ 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><u>\$ 15,743,789</u></u></b>	<b><u><u>\$ 13,805,000</u></u></b>	<b><u><u>\$ 1,938,789</u></u></b>	<b><u><u>\$ -</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

Purpose: Proceeds from the sale of the Bonds will be used for (i) refunding a portion of the City's outstanding Tax & Revenue Certificates of Obligation, Series 2000A, Refunding Bonds Series 2003, and (ii) paying costs of issuance related to the Bonds.

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2016				\$ 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	<u>545,700</u>	<u>535,000</u>	<u>10,700</u>	<u>-</u>
<b>Total</b>	<b><u><u>\$ 2,750,113</u></u></b>	<b><u><u>\$ 2,480,000</u></u></b>	<b><u><u>\$ 270,113</u></u></b>	<b><u><u>\$ -</u></u></b>



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

This fund accounts for:

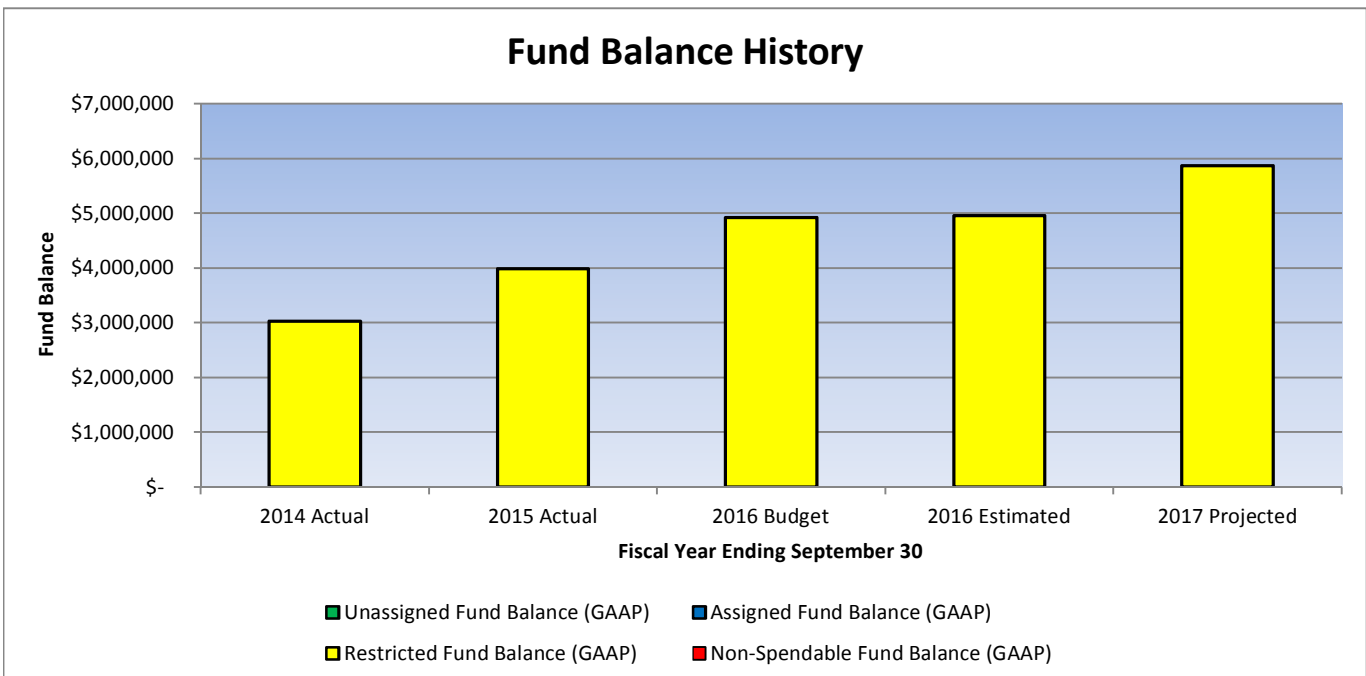
1. Revenues received from the Hotel Occupancy Tax as levied by ordinance 03-05, at the rate of 5% of the room charge.
2. Expenditures as authorized by the Statute (Chapter 156, Tax Code) and approved by City Council to be considered as spent in a manner which directly enhances and promotes tourism and 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

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2016
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 2,191,847	\$ 3,028,202	\$ 3,985,394	\$ 3,985,394	\$ 4,954,994
Revenues <sup>1</sup>	1,204,054	1,291,999	1,383,550	1,348,630	1,353,140
Expenditures	(367,699)	(334,807)	(444,770)	(379,030)	(438,370)
Net Increase / (Decrease) in Fund Balance	836,355	957,192	938,780	969,600	914,770
Ending Restricted Fund Balance (Budget)	<b>\$ 3,028,202</b>	<b>\$ 3,985,394</b>	<b>\$ 4,924,174</b>	<b>\$ 4,954,994</b>	<b>\$ 5,869,764</b>
<b>Reconciliation to GAAP:</b>					
Ending Restricted Fund Balance (Budget)	\$ 3,028,202	\$ 3,985,394	\$ 4,924,174	\$ 4,954,994	\$ 5,869,764
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	3,028,202	3,985,394	4,924,174	4,954,994	5,869,764
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 3,028,202</b>	<b>\$ 3,985,394</b>	<b>\$ 4,924,174</b>	<b>\$ 4,954,994</b>	<b>\$ 5,869,764</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Franchise &amp; Local Taxes</b>					
2200 Hotel Occupancy Tax	\$ 1,200,679	\$ 1,287,763	\$ 1,380,080	\$ 1,342,940	\$ 1,348,240
<b>Total Franchise &amp; Local Taxes</b>	<b>1,200,679</b>	<b>1,287,763</b>	<b>1,380,080</b>	<b>1,342,940</b>	<b>1,348,240</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	2,432	3,231	2,700	5,690	4,250
6100 Other Income	944	1,005	770	-	650
<b>Total Miscellaneous Income</b>	<b>3,375</b>	<b>4,236</b>	<b>3,470</b>	<b>5,690</b>	<b>4,900</b>
<b>Hotel Occupancy Tax Fund</b>	<b>\$ 1,204,054</b>	<b>\$ 1,291,999</b>	<b>\$ 1,383,550</b>	<b>\$ 1,348,630</b>	<b>\$ 1,353,140</b>



**011 - Hotel Occupancy Tax Fund  
Expenditures**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Supplies</b>					
1400 Office & Postage	\$ 6,697	\$ 7,356	\$ 7,500	\$ 8,000	\$ 7,000
<b>Total Supplies</b>	<b>6,697</b>	<b>7,356</b>	<b>7,500</b>	<b>8,000</b>	<b>7,000</b>
<b>Services</b>					
3105 Advertising	89,503	52,733	156,050	90,000	146,550
3110 Communication	177	134	250	90	250
3190 Dues, Subscriptions, Books	310	434	470	440	470
3490 Printing	3,112	-	6,000	6,000	6,000
3530 Professional Development	-	-	500	500	500
3730 Tourism Services	231,000	236,000	231,000	231,000	236,000
<b>Total Services</b>	<b>324,102</b>	<b>289,301</b>	<b>394,270</b>	<b>328,030</b>	<b>389,770</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	36,900	38,150	43,000	43,000	41,600
<b>Total Other Financing Uses</b>	<b>36,900</b>	<b>38,150</b>	<b>43,000</b>	<b>43,000</b>	<b>41,600</b>
<b>Economic Development</b>	<b>\$ 367,699</b>	<b>\$ 334,807</b>	<b>\$ 444,770</b>	<b>\$ 379,030</b>	<b>\$ 438,370</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

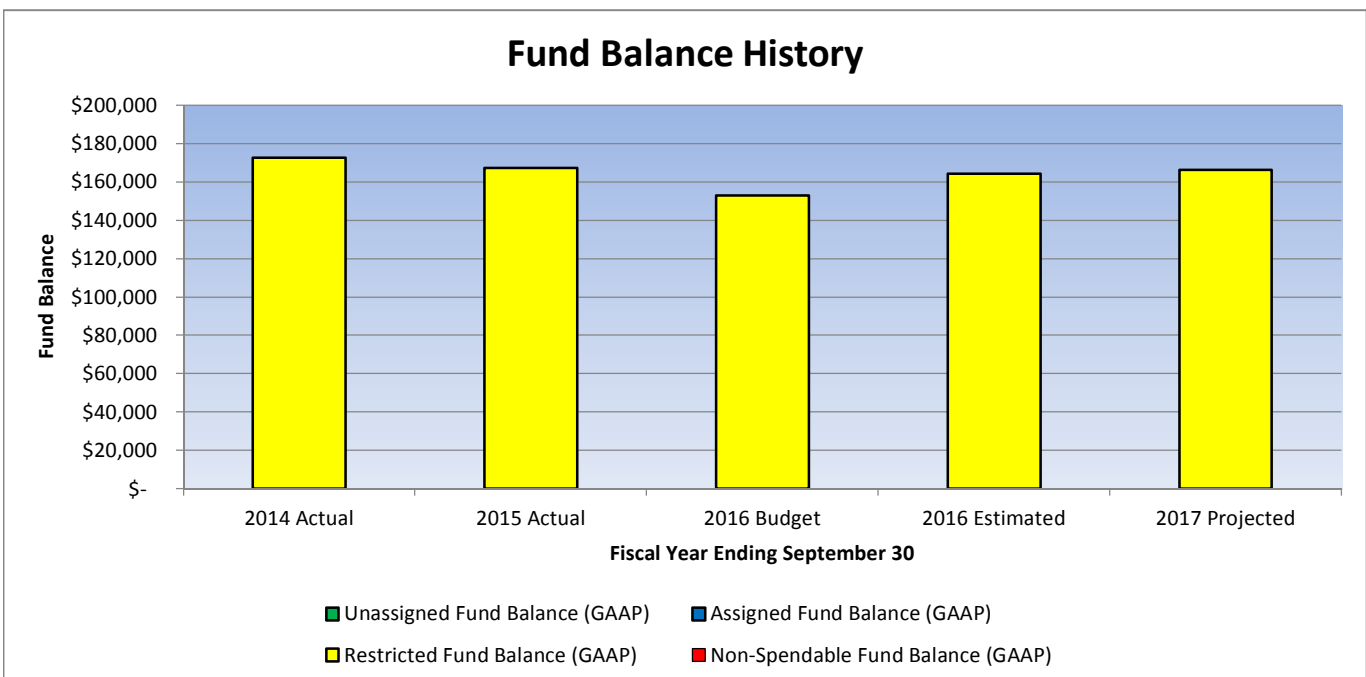
These funds are used to promote judicial efficiency, support school crossing guards and child safety programs, as well as, to provide security for the courtroom and court officers. It is also a revenue source used to enhance and upgrade court technology.

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b><u>Budget Basis:</u></b>					
Beginning Restricted Fund Balance (GAAP)	\$ 169,390	\$ 172,714	\$ 167,145	\$ 167,145	\$ 164,455
Revenues <sup>1</sup>	75,566	55,682	54,610	64,680	65,220
Expenditures	(72,242)	(61,251)	(68,880)	(67,370)	(63,350)
Net Increase / (Decrease) in Fund Balance	3,324	(5,569)	(14,270)	(2,690)	1,870
Ending Restricted Fund Balance (Budget)	<b>\$ 172,714</b>	<b>\$ 167,145</b>	<b>\$ 152,875</b>	<b>\$ 164,455</b>	<b>\$ 166,325</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Restricted Fund Balance (Budget)	\$ 172,714	\$ 167,145	\$ 152,875	\$ 164,455	\$ 166,325
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	172,714	167,145	152,875	164,455	166,325
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 172,714</b>	<b>\$ 167,145</b>	<b>\$ 152,875</b>	<b>\$ 164,455</b>	<b>\$ 166,325</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Court Fines &amp; Fees</b>					
4150 Child Safety Fee	\$ 22,510	\$ 18,495	\$ 17,400	\$ 24,580	\$ 24,820
4200 Court Security Fee	21,186	14,793	14,740	15,990	16,150
4250 Judicial Efficiency Fee	3,611	2,630	2,790	2,500	2,530
4300 Court Technology Fee	28,191	19,681	19,590	21,250	21,460
<b>Total Court Fines &amp; Fees</b>	<b>75,499</b>	<b>55,599</b>	<b>54,520</b>	<b>64,320</b>	<b>64,960</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	67	82	90	360	260
<b>Total Miscellaneous Income</b>	<b>67</b>	<b>82</b>	<b>90</b>	<b>360</b>	<b>260</b>
<b>Other Financing Sources</b>					
8999 Use of PY Fund Balance	-	-	14,270	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>14,270</b>	<b>-</b>	<b>-</b>
<b>Municipal Court Sp Rev Fund</b>	<b>\$ 75,566</b>	<b>\$ 55,682</b>	<b>\$ 68,880</b>	<b>\$ 64,680</b>	<b>\$ 65,220</b>

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 10,219	\$ 10,209	\$ 11,600	\$ 11,110	\$ 11,900
0200 Taxes	934	845	1,090	1,040	1,120
0310 W/C Insurance	148	169	180	180	190
<b>Total Personnel</b>	<b>11,301</b>	<b>11,223</b>	<b>12,870</b>	<b>12,330</b>	<b>13,210</b>
<b>Supplies</b>					
1350 Miscellaneous Supplies	-	917	2,600	900	2,600
1600 Safety & Health	-	-	4,000	4,000	4,000
<b>Total Supplies</b>	<b>-</b>	<b>917</b>	<b>6,600</b>	<b>4,900</b>	<b>6,600</b>
<b>Maintenance</b>					
2900 Service Contracts	10,797	11,249	13,540	15,200	7,670
<b>Total Maintenance</b>	<b>10,797</b>	<b>11,249</b>	<b>13,540</b>	<b>15,200</b>	<b>7,670</b>
<b>Services</b>					
3110 Communication	23,141	15,944	13,000	12,570	13,000
3190 Dues, Subscriptions, Books	60	96	240	100	240
3530 Professional Development	1,171	1,681	2,000	2,000	2,000
3590 Public Relations	3,761	4,689	5,000	4,690	5,000
3770 Utilities	512	452	530	480	530
3790 Warrant Collection	1,500	1,500	1,600	1,600	1,600
<b>Total Services</b>	<b>30,144</b>	<b>24,362</b>	<b>22,370</b>	<b>21,440</b>	<b>22,370</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	20,000	13,500	13,500	13,500	13,500
<b>Total Other Financing Uses</b>	<b>20,000</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
<b>Municipal Court</b>	<b>\$ 72,242</b>	<b>\$ 61,251</b>	<b>\$ 68,880</b>	<b>\$ 67,370</b>	<b>\$ 63,350</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 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b>Budget Basis:</b>					
Beginning Assigned Fund Balance (GAAP)	\$ 122,340	\$ 113,288	\$ 111,117	\$ 111,117	\$ 97,397
Revenues <sup>1</sup>	81,968	32,987	35,440	18,800	105,430
Expenditures	(86,120)	(47,658)	(46,130)	(32,520)	(56,130)
Net Increase / (Decrease) in Fund Balance	(4,152)	(14,671)	(10,690)	(13,720)	49,300
Ending Assigned Fund Balance (Budget)	<b>\$ 118,188</b>	<b>\$ 98,617</b>	<b>\$ 100,427</b>	<b>\$ 97,397</b>	<b>\$ 146,697</b>

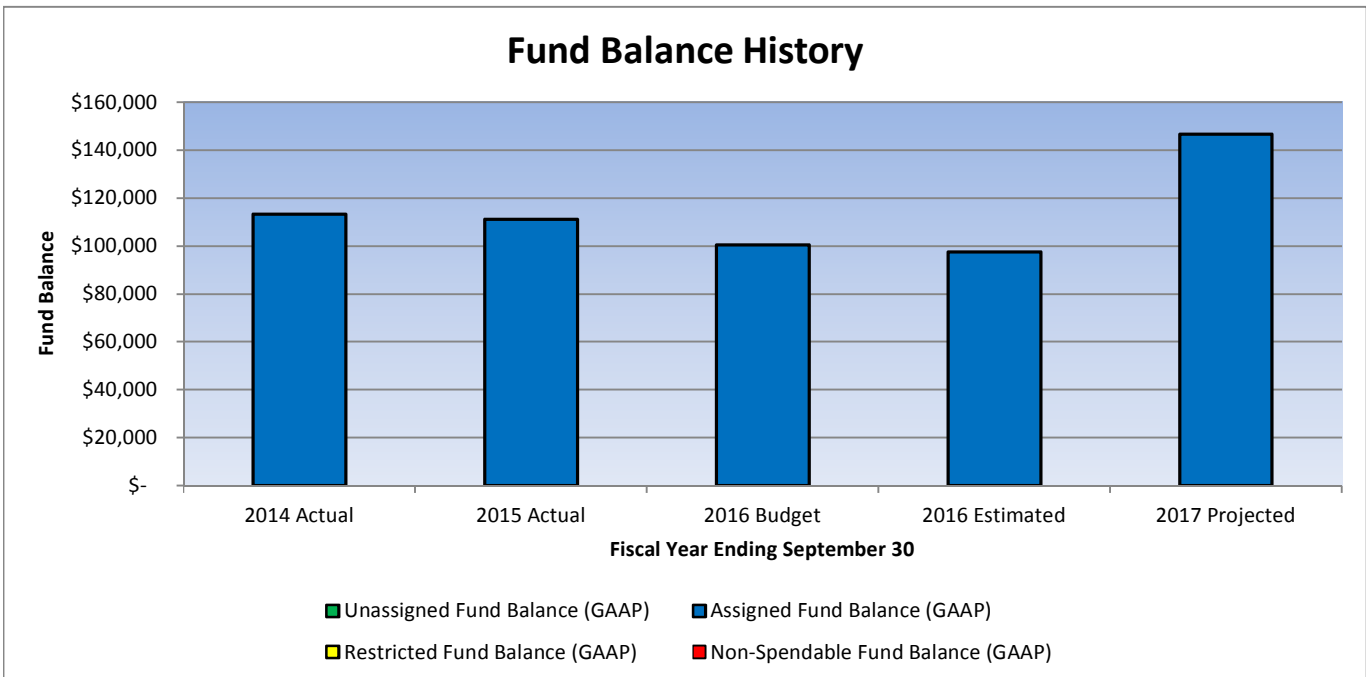
**Reconciliation to GAAP:**

Ending Assigned Fund Balance (Budget)	\$ 118,188	\$ 98,617	\$ 100,427	\$ 97,397	\$ 146,697
Adjustment <sup>2</sup>	(4,900)	12,500	-	-	-
Assigned Fund Balance (GAAP)	113,288	111,117	100,427	97,397	146,697
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	12,500	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 125,788</b>	<b>\$ 111,117</b>	<b>\$ 100,427</b>	<b>\$ 97,397</b>	<b>\$ 146,697</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 193	\$ 122	\$ 130	\$ 80	\$ 100
6100 Other Income	-	-	-	750	-
6200 Police - LEOSE Funds	3,803	3,625	3,800	3,540	3,800
6250 Police - State Ch59 (Narcotics)	68,005	25,628	25,000	8,460	100,000
6260 Police - Miscellaneous	8,260	2,200	5,300	5,000	300
6300 Fire - Donations	800	500	300	-	300
6320 Fire - LEOSE Funds	908	912	910	970	930
<b>Total Miscellaneous Income</b>	<b>81,968</b>	<b>32,987</b>	<b>35,440</b>	<b>18,800</b>	<b>105,430</b>
<b>Other Financing Sources</b>					
8999 Use of PY Fund Balance	-	-	10,690	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>10,690</b>	<b>-</b>	<b>-</b>
<b>Public Safety Sp Rev Fund</b>	<b>\$ 81,968</b>	<b>\$ 32,987</b>	<b>\$ 46,130</b>	<b>\$ 18,800</b>	<b>\$ 105,430</b>

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Supplies</b>					
1350 Miscellaneous Supplies	\$ 1,665	\$ 2,170	\$ 7,000	\$ 5,000	\$ 5,000
<b>Total Supplies</b>	<b>1,665</b>	<b>2,170</b>	<b>7,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Services</b>					
3910 Police Federal Expense	-	-	5,000	9,610	5,000
3915 Police LEOSE Expense	2,084	777	4,000	2,750	4,000
3920 Police State Ch59 Expense	81,802	43,672	24,130	15,160	26,000
<b>Total Services</b>	<b>83,885</b>	<b>44,449</b>	<b>33,130</b>	<b>27,520</b>	<b>35,000</b>
<b>Other Financing Uses</b>					
8042 Transfer to Grant Fund	-	-	-	-	10,130
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,130</b>
<b>Police CID</b>	<b>\$ 85,550</b>	<b>\$ 46,619</b>	<b>\$ 40,130</b>	<b>\$ 32,520</b>	<b>\$ 50,130</b>

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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Supplies</b>					
1350 Miscellaneous Supplies	\$ -	\$ 954	\$ 4,100	\$ -	\$ 4,100
<b>Total Supplies</b>	<b>-</b>	<b>954</b>	<b>4,100</b>	<b>-</b>	<b>4,100</b>
<b>Services</b>					
3530 Professional Development	-	-	1,000	-	1,000
3915 LEOSE Expense	570	85	900	-	900
<b>Total Services</b>	<b>570</b>	<b>85</b>	<b>1,900</b>	<b>-</b>	<b>1,900</b>
<b>Fire Operations</b>	<b>\$ 570</b>	<b>\$ 1,039</b>	<b>\$ 6,000</b>	<b>\$ -</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.

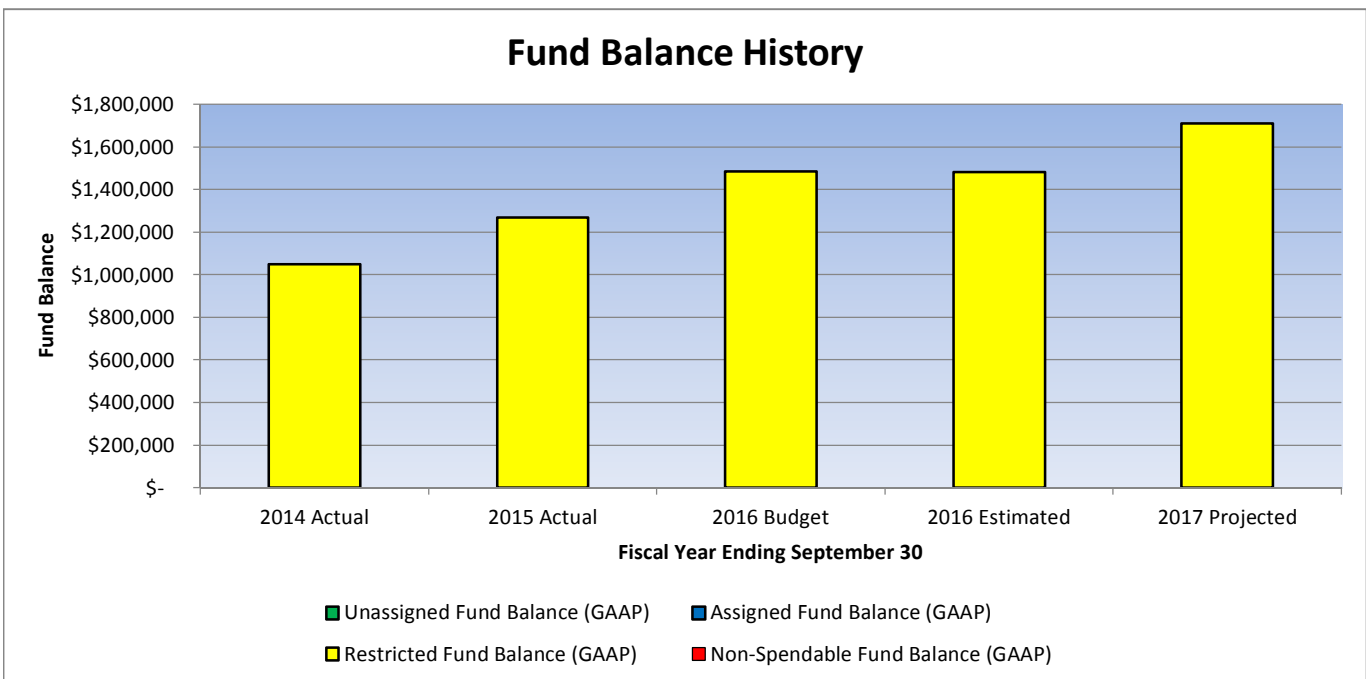
Tax increment funds must be spent on projects that were part of the project plan included in the ordinance that created the zone.

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b><u>Budget Basis:</u></b>					
Beginning Restricted Fund Balance (GAAP)	\$ 853,313	\$ 1,048,642	\$ 1,267,116	\$ 1,267,116	\$ 1,481,476
Revenues <sup>1</sup>	195,329	218,474	217,500	214,360	229,610
Expenditures	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	195,329	218,474	217,500	214,360	229,610
Ending Restricted Fund Balance (Budget)	<b>\$ 1,048,642</b>	<b>\$ 1,267,116</b>	<b>\$ 1,484,616</b>	<b>\$ 1,481,476</b>	<b>\$ 1,711,086</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Restricted Fund Balance (Budget)	\$ 1,048,642	\$ 1,267,116	\$ 1,484,616	\$ 1,481,476	\$ 1,711,086
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	1,048,642	1,267,116	1,484,616	1,481,476	1,711,086
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 1,048,642</b>	<b>\$ 1,267,116</b>	<b>\$ 1,484,616</b>	<b>\$ 1,481,476</b>	<b>\$ 1,711,086</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 1,115	\$ 1,090	\$ 1,000	\$ 1,580	\$ 1,350
<b>Total Miscellaneous Income</b>	<b>1,115</b>	<b>1,090</b>	<b>1,000</b>	<b>1,580</b>	<b>1,350</b>
<b>Intergovernmental</b>					
5040 Harris County Participation	76,284	98,612	81,500	93,260	93,260
<b>Total Intergovernmental</b>	<b>76,284</b>	<b>98,612</b>	<b>81,500</b>	<b>93,260</b>	<b>93,260</b>
<b>Other Financing Sources</b>					
8201 Transfer from General Fund	117,930	118,772	135,000	119,520	135,000
<b>Total Other Financing Sources</b>	<b>117,930</b>	<b>118,772</b>	<b>135,000</b>	<b>119,520</b>	<b>135,000</b>
<b>TIRZ Fund</b>	<b>\$ 195,329</b>	<b>\$ 218,474</b>	<b>\$ 217,500</b>	<b>\$ 214,360</b>	<b>\$ 229,610</b>

**041 - TIRZ Fund  
Expenditures**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Services</b>					
3797 TIRZ Fund Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Services</b>	-	-	-	-	-
<b>TIRZ Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

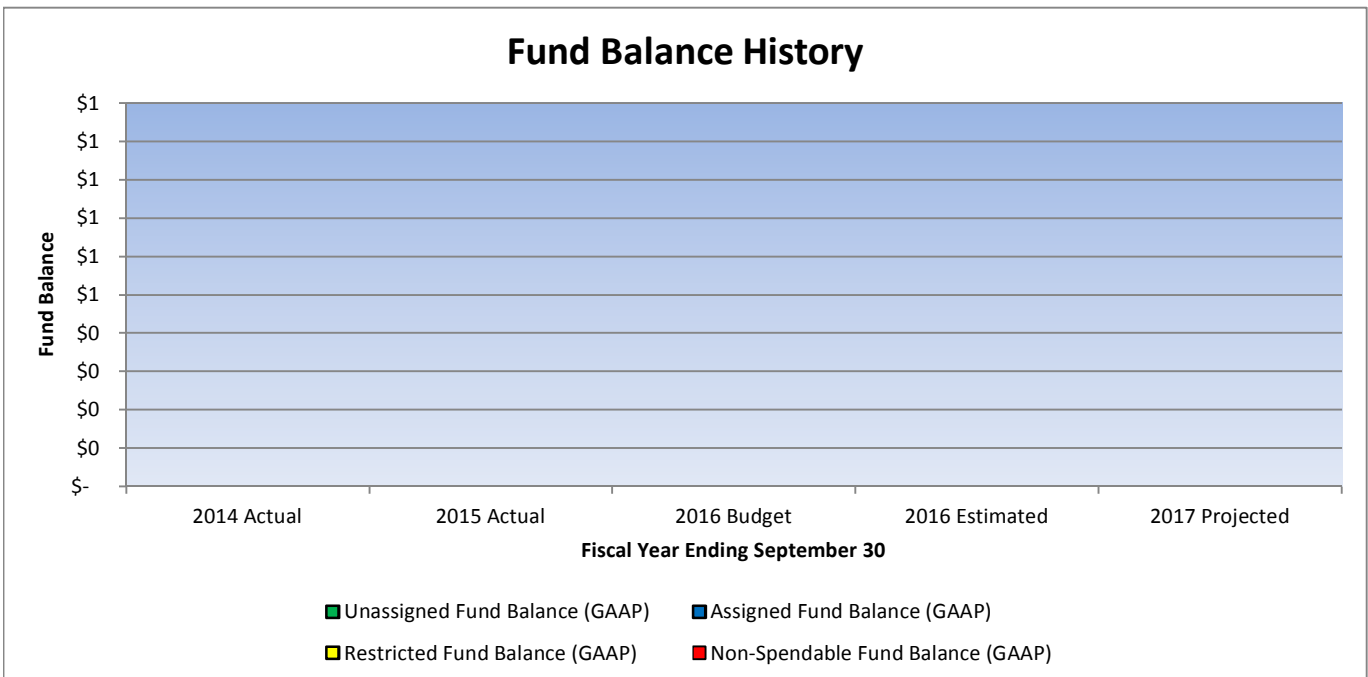
The purpose of this fund is to account for the receipt of grant funds from the State or Federal Government. The use of these funds is governed by the terms of the grant.

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues <sup>1</sup>	474,040	286,728	404,890	149,210	500,490
Expenditures	(474,040)	(286,728)	(404,890)	(149,210)	(500,490)
Net Increase / (Decrease) in Fund Balance	-	-	-	-	-
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).



**042 - Grant Fund  
Revenues**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Intergovernmental</b>					
7025 Federal - Vest Grant	\$ -	\$ 5,652	\$ -	\$ -	\$ -
7101 Federal - JAG Grant	-	-	120,000	-	-
7102 Federal - UASI Grant	390,324	207,280	42,000	13,530	-
7107 Federal - CJD Grant	-	-	-	-	30,370
7110 Federal - OCDE Grant	-	2,934	-	9,000	9,000
7112 State - ICAC Grant	46,979	53,163	104,000	75,480	105,990
7113 State - HIDTA Grant	-	-	-	-	9,000
7120 FEMA - Fire Safety Grant	-	-	20,000	-	13,500
7125 FEMA - SAFER Grant	-	-	-	-	300,000
7130 FEMA - AFG Grant	-	-	105,000	22,680	18,900
<b>Total Intergovernmental</b>	<b>437,303</b>	<b>269,030</b>	<b>391,000</b>	<b>120,690</b>	<b>486,760</b>
<b>Other Financing Sources</b>					
8201 Transfer from General Fund	36,738	17,699	13,890	28,520	3,600
8210 Transfer from Fund 010	-	-	-	-	10,130
<b>Total Other Financing Sources</b>	<b>36,738</b>	<b>17,699</b>	<b>13,890</b>	<b>28,520</b>	<b>13,730</b>
<b>Grant Fund</b>	<b>\$ 474,040</b>	<b>\$ 286,728</b>	<b>\$ 404,890</b>	<b>\$ 149,210</b>	<b>\$ 500,490</b>

**042 - Grant Fund  
Expenditures**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Services</b>					
3901 Police - Justice Assistance Grant	\$ -	\$ -	\$ 120,000	\$ -	\$ -
3902 Police - UASI Grant	406,469	207,280	42,000	13,530	-
3906 Police - VEST Grant	-	5,652	-	-	-
3907 Police - CJD Grant	-	-	-	-	40,500
3910 Police - OCDE Task Force	-	2,934	-	9,000	9,000
3912 Police - ICAC Task Force	61,071	70,862	104,000	104,000	105,990
3913 Police - HIDTA Task Force	-	-	-	-	9,000
3920 Fire - Prevention / Safety Grant	-	-	22,220	-	15,000
3925 Fire - SAFER Grant	-	-	-	-	300,000
3926 Fire - Miscellaneous Grants	6,500	-	-	-	-
3930 Fire - AFG Grant	-	-	116,670	22,680	21,000
<b>Total Services</b>	<b>474,040</b>	<b>286,728</b>	<b>404,890</b>	<b>149,210</b>	<b>500,490</b>
<b>Grant Fund</b>	<b>\$ 474,040</b>	<b>\$ 286,728</b>	<b>\$ 404,890</b>	<b>\$ 149,210</b>	<b>\$ 500,490</b>

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

This fund was created 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.

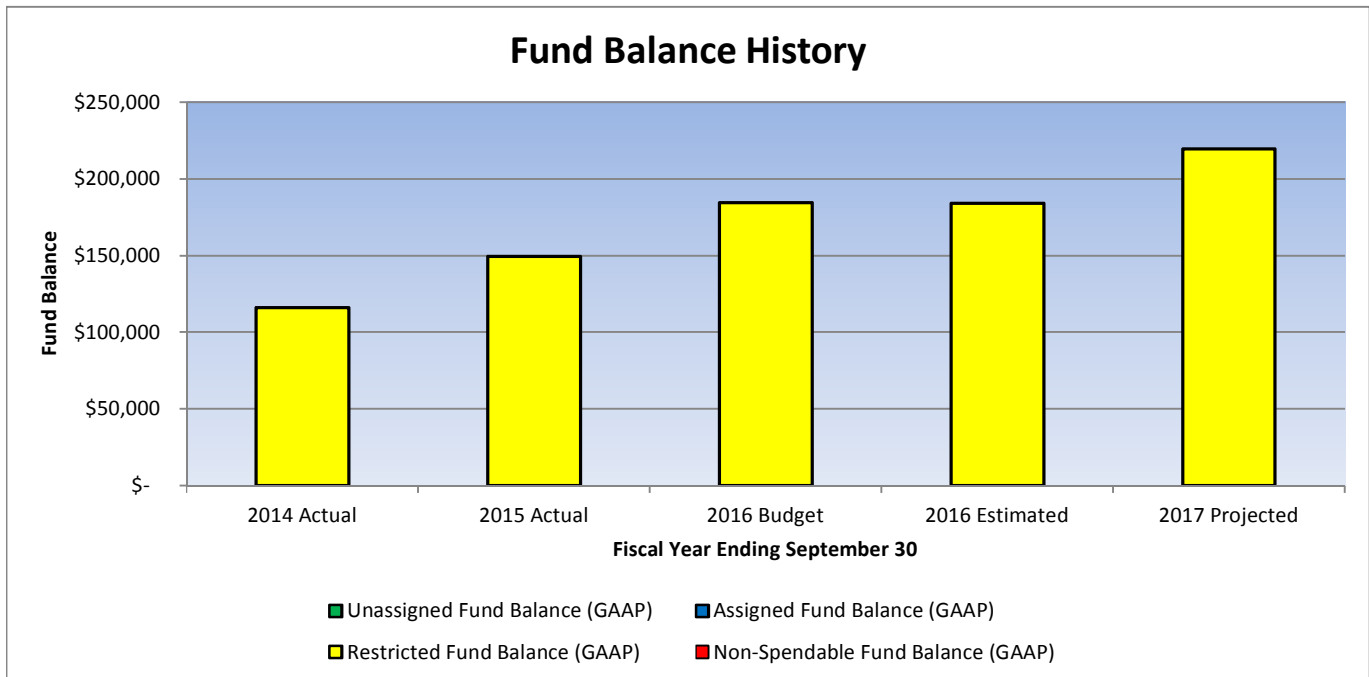
Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 88,654	\$ 115,992	\$ 149,390	\$ 149,390	\$ 183,850
Revenues <sup>1</sup>	27,338	33,398	35,050	34,460	35,500
Expenditures	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	27,338	33,398	35,050	34,460	35,500
Ending Restricted Fund Balance (Budget)	<b>\$ 115,992</b>	<b>\$ 149,390</b>	<b>\$ 184,440</b>	<b>\$ 183,850</b>	<b>\$ 219,350</b>

<b>Reconciliation to GAAP:</b>					
Ending Restricted Fund Balance (Budget)	\$ 115,992	\$ 149,390	\$ 184,440	\$ 183,850	\$ 219,350
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	115,992	149,390	184,440	183,850	219,350
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 115,992</b>	<b>\$ 149,390</b>	<b>\$ 184,440</b>	<b>\$ 183,850</b>	<b>\$ 219,350</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Franchise &amp; Local Taxes</b>					
2120 Franchise Tax - Cable	\$ 27,338	\$ 33,398	\$ 35,050	\$ 34,460	\$ 35,500
<b>Total Franchise &amp; Local Taxes</b>	<b>27,338</b>	<b>33,398</b>	<b>35,050</b>	<b>34,460</b>	<b>35,500</b>
<b>PEG Channel Fund</b>	<b>\$ 27,338</b>	<b>\$ 33,398</b>	<b>\$ 35,050</b>	<b>\$ 34,460</b>	<b>\$ 35,500</b>



**043 - PEG Channel Fund  
Expenditures**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Services</b>					
3797 PEG Channel Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Services</b>	-	-	-	-	-
<b>PEG Channel</b>	<b>\$ -</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 13 - Sept 14		Oct 14 - Sept 15		Oct 15 - Sept 16		Oct 16 - Sept 17	
	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 13 - Sept 14		Oct 14 - Sept 15		Oct 15 - Sept 16		Oct 16 - Sept 17	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
Residential	\$ 2.70	\$ 4.51	\$ 2.70	\$ 4.56	\$ 3.24	\$ 4.65	\$ 3.24	\$ 4.77
Commercial	2.92	4.51	2.92	4.56	3.51	4.65	3.51	4.77
Apartments	3.25	4.51	3.25	4.56	3.90	4.65	3.90	4.77

### 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) / \$4.77 (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 \$36.33 per month for 5,000 gallons of water and wastewater use.

### Commercial / Apartments

The commercial billing rate is \$3.51 (water) / \$4.77 (wastewater) for each 1,000 gallons used. An average commercial customer with a 2" meter would pay \$701.35 for 82,000 gallons of water and wastewater use.

The apartment billing rate is \$3.90 (water) / \$4.77 (wastewater) for each 1,000 gallons used. An average apartment customer with a 2" meter would pay \$733.33 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 increase for Fiscal Year 2016-2017 back to 2010 level for all classes.

	<u>Oct 16 - Sept 17</u>
Houses	\$ 1.24 flat rate for all houses
Apartment / Condominium	\$ 0.000733 per sq ft of impervious surface
Nonresidential	\$ 0.000767 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.

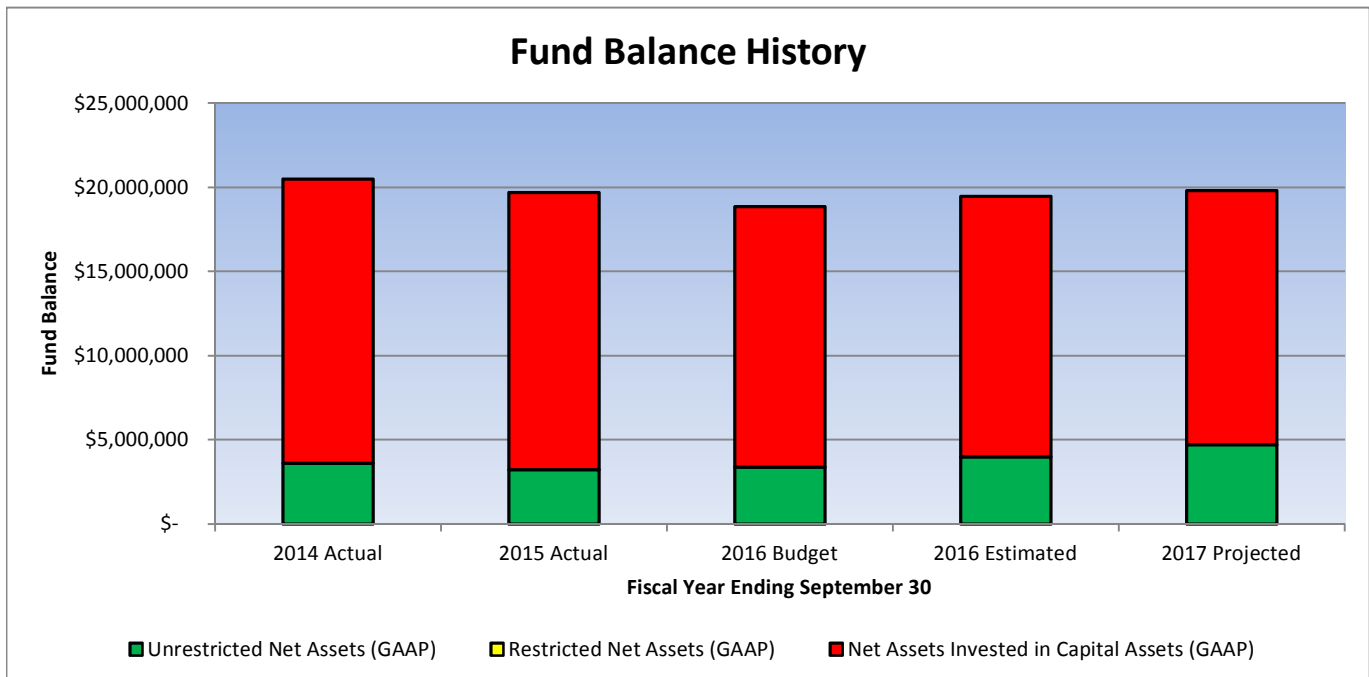
**Utility Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b>Budget Basis:</b>					
Beginning Unrestricted Net Assets (GAAP)	\$ 4,063,991	\$ 3,588,107	\$ 3,213,702	\$ 3,213,702	\$ 3,984,972
Revenues <sup>1</sup>	4,710,139	4,954,790	4,980,430	5,301,170	5,311,980
Expenses	(5,166,629)	(4,952,540)	(4,821,740)	(4,529,900)	(4,602,950)
Net Increase / (Decrease) in Net Assets	(456,490)	2,250	158,690	771,270	709,030
Ending Unrestricted Net Assets (Budget)	<b>\$ 3,607,501</b>	<b>\$ 3,590,357</b>	<b>\$ 3,372,392</b>	<b>\$ 3,984,972</b>	<b>\$ 4,694,002</b>
<b>Reconciliation to GAAP:</b>					
Ending Unrestricted Net Assets (Budget)	\$ 3,607,501	\$ 3,590,357	\$ 3,372,392	\$ 3,984,972	\$ 4,694,002
Adjustment <sup>2</sup>	(19,394)	(376,655)	-	-	-
Unrestricted Net Assets (GAAP)	3,588,107	3,213,702	3,372,392	3,984,972	4,694,002
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	16,892,542	16,453,148	15,477,790	15,480,229	15,112,523
Total Fund Balance (GAAP)	<b>\$ 20,480,649</b>	<b>\$ 19,666,850</b>	<b>\$ 18,850,182</b>	<b>\$ 19,465,201</b>	<b>\$ 19,806,525</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).

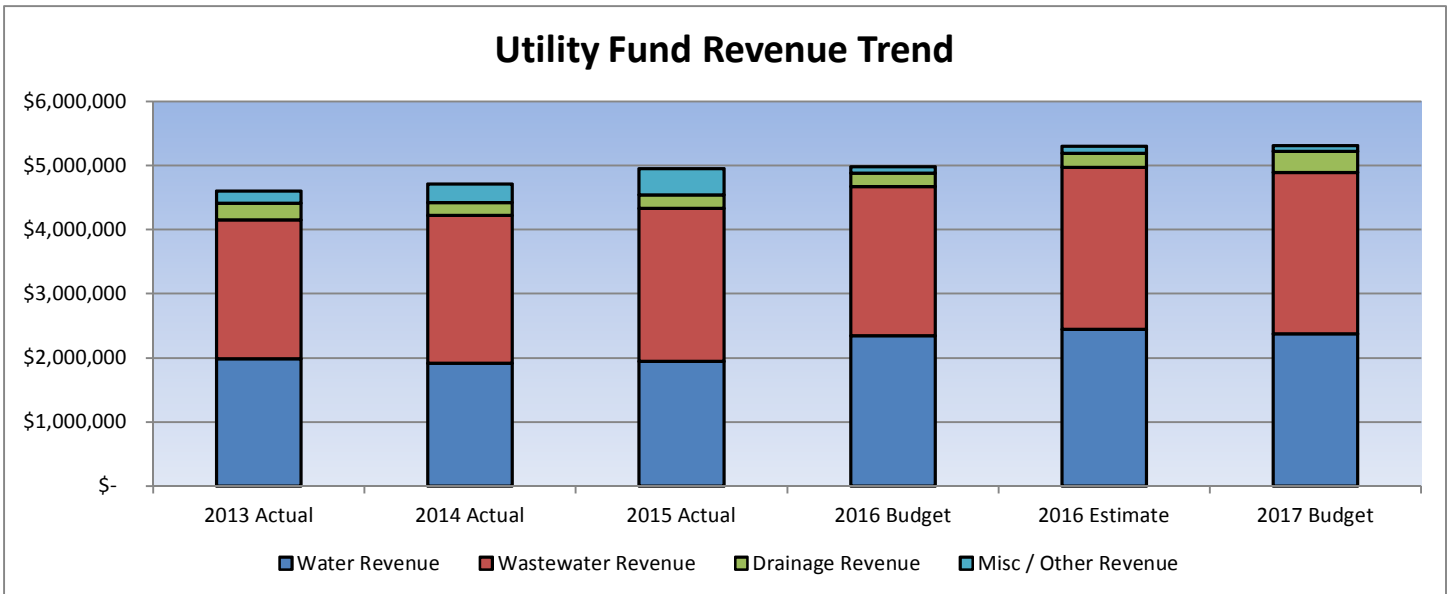


**Utility Fund Recap**

	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Budget 2015-2016</b>	<b>Estimate 2015-2016</b>	<b>Budget 2016-2017</b>
<b>Revenues</b>					
Water Revenue	\$ 1,919,727	\$ 1,945,140	\$ 2,340,870	\$ 2,444,330	\$ 2,375,530
Wastewater Revenue	2,298,367	2,387,738	2,336,100	2,532,090	2,519,230
Other Fees	48,447	61,219	61,610	83,690	60,590
Drainage Fees	209,196	208,706	208,130	211,300	323,310
Miscellaneous Income	234,401	351,988	33,720	29,760	33,320
Use of Prior Years' Fund Balance	-	-	-	-	-
<b>Total Revenue</b>	<b>4,710,139</b>	<b>4,954,790</b>	<b>4,980,430</b>	<b>5,301,170</b>	<b>5,311,980</b>
<b>Expenses</b>					
Water Division	2,720,112	2,636,625	1,796,730	1,621,690	1,933,610
Wastewater Division	2,212,642	2,110,877	2,771,280	2,672,410	2,394,930
Drainage Division	233,876	205,039	253,730	235,800	274,410
<b>Total Expenses</b>	<b>5,166,629</b>	<b>4,952,540</b>	<b>4,821,740</b>	<b>4,529,900</b>	<b>4,602,950</b>
<b>Net Income / (Loss)</b>	<b>\$ (456,491)</b>	<b>\$ 2,250</b>	<b>\$ 158,690</b>	<b>\$ 771,270</b>	<b>\$ 709,030</b>

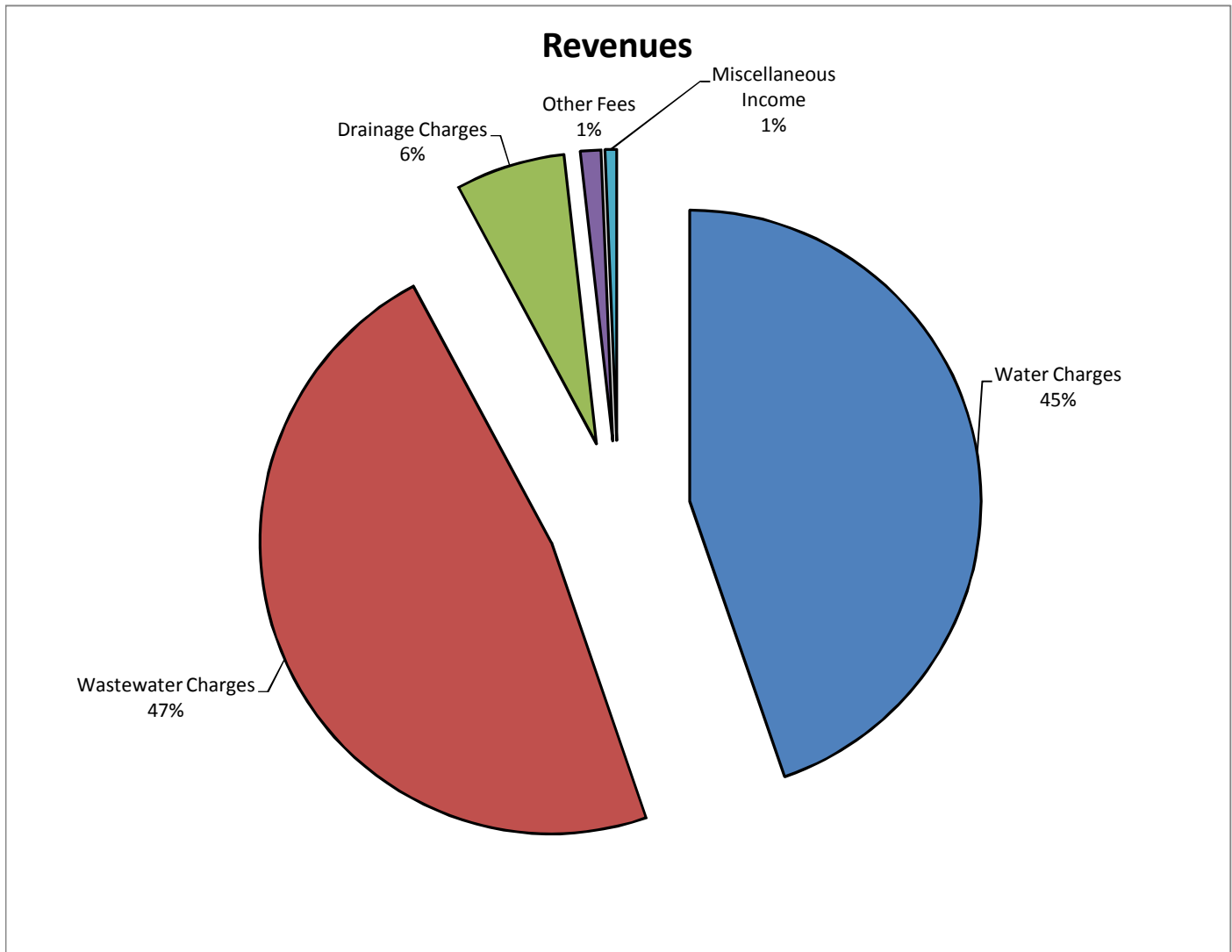
### Utility Fund Revenue Trend

	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Revenues</b>						
Water Revenue	\$ 1,988,769	\$ 1,919,727	\$ 1,945,140	\$ 2,340,870	\$ 2,444,330	\$ 2,375,530
Wastewater Revenue	2,162,599	2,298,367	2,387,738	2,336,100	2,532,090	2,519,230
Drainage Revenue	258,992	209,196	208,706	208,130	211,300	323,310
Misc / Other Revenue <sup>1</sup>	188,446	282,848	413,207	95,330	113,450	93,910
<b>Total Revenue</b>	<b>\$ 4,598,806</b>	<b>\$ 4,710,139</b>	<b>\$ 4,954,790</b>	<b>\$ 4,980,430</b>	<b>\$ 5,301,170</b>	<b>\$ 5,311,980</b>



### Distribution of Utility Fund Revenues

Water Charges	\$ 2,375,530	44.7%
Wastewater Charges	2,519,230	47.4%
Drainage Charges	323,310	6.1%
Other Fees	60,590	1.1%
Miscellaneous Income	33,320	0.6%
<b>Total</b>	<b>\$ 5,311,980</b>	<b>100.0%</b>



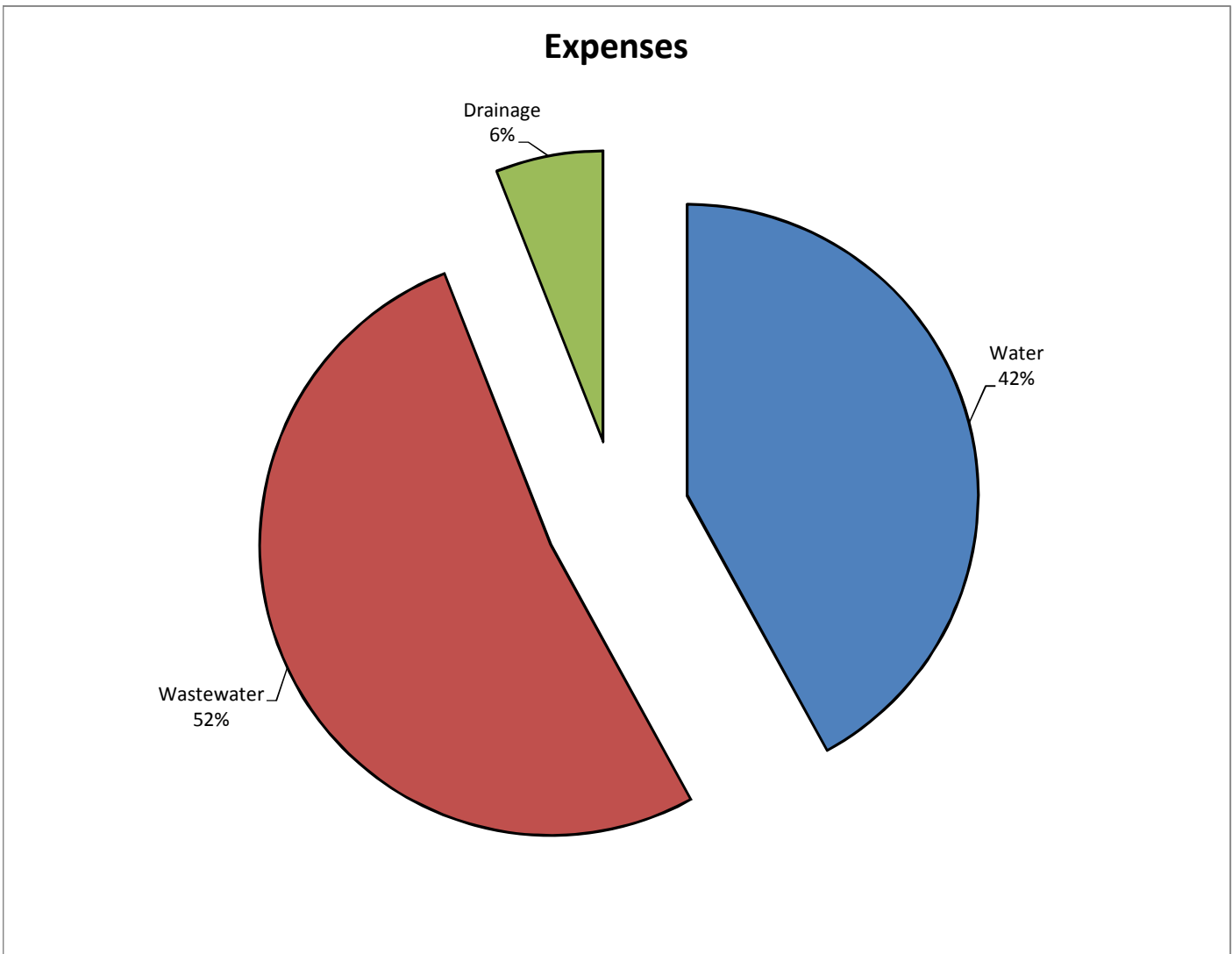
**002 - Utility Fund  
Revenues**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Charges for Service</b>					
5100 Water-Residential Revenue	\$ 105,073	\$ 101,651	\$ 123,930	\$ 126,130	\$ 137,590
5110 Water-Apartment Revenue	656,196	683,270	804,010	851,520	812,200
5120 Water-Commercial Revenue	1,154,721	1,156,170	1,408,520	1,449,310	1,418,170
5130 Water-Other Revenue	3,738	4,048	4,410	17,370	7,570
<b>Water Charges Subtotal</b>	<b>1,919,727</b>	<b>1,945,140</b>	<b>2,340,870</b>	<b>2,444,330</b>	<b>2,375,530</b>
5150 Sewer-Residential Revenue	106,360	108,430	109,750	117,670	122,930
5160 Sewer-Apartment Revenue	904,088	941,607	872,420	996,250	912,720
5170 Sewer-Commercial Revenue	1,287,919	1,337,701	1,353,930	1,418,170	1,483,580
<b>Wastewater Charges Subtotal</b>	<b>2,298,367</b>	<b>2,387,738</b>	<b>2,336,100</b>	<b>2,532,090</b>	<b>2,519,230</b>
5200 Water & Sewer Taps	21,119	20,009	31,790	49,000	28,330
5300 Penalties / Reconnect Fees	27,329	41,210	29,820	34,690	32,260
<b>Taps &amp; Penalties Subtotal</b>	<b>48,447</b>	<b>61,219</b>	<b>61,610</b>	<b>83,690</b>	<b>60,590</b>
5400 Drainage-Houses	5,379	5,652	5,660	5,910	9,050
5410 Drainage-Apts & Condos	35,364	35,476	35,590	35,350	54,090
5420 Drainage-Non-Residential	168,453	167,577	166,880	170,040	260,170
<b>Drainage Charges Subtotal</b>	<b>209,196</b>	<b>208,706</b>	<b>208,130</b>	<b>211,300</b>	<b>323,310</b>
<b>Total Charges for Service</b>	<b>4,475,738</b>	<b>4,602,803</b>	<b>4,946,710</b>	<b>5,271,410</b>	<b>5,278,660</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	16,267	19,395	12,860	15,290	15,090
6070 Unrealized Gain / Loss	(4,718)	(1,449)	-	(1,090)	-
6100 Other Income	13,454	23,723	20,860	15,560	18,230
6400 Capital Reserve	209,398	310,319	-	-	-
<b>Total Miscellaneous Income</b>	<b>234,401</b>	<b>351,988</b>	<b>33,720</b>	<b>29,760</b>	<b>33,320</b>
<b>Utility Fund</b>	<b>\$ 4,710,139</b>	<b>\$ 4,954,790</b>	<b>\$ 4,980,430</b>	<b>\$ 5,301,170</b>	<b>\$ 5,311,980</b>



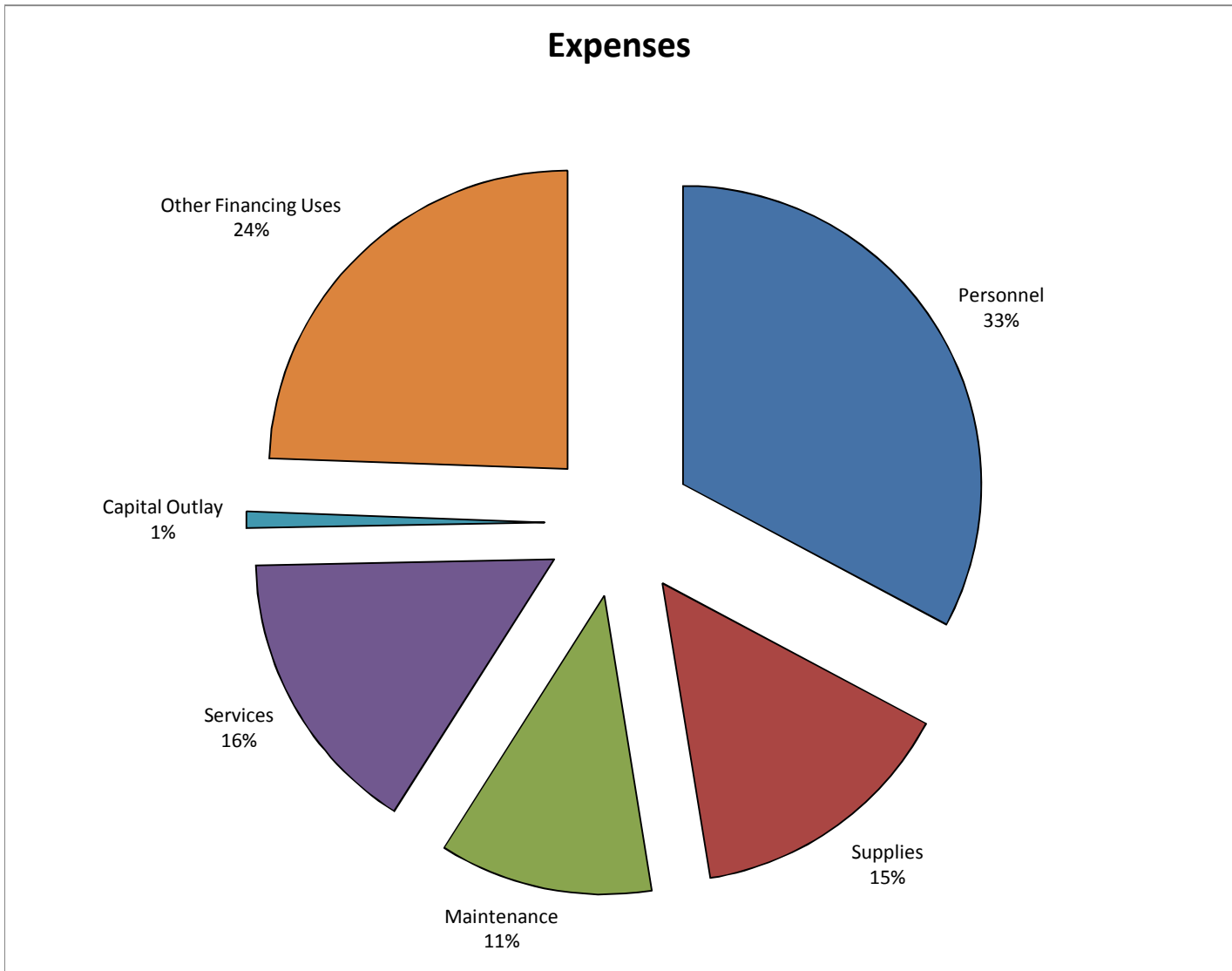
**002 - Utility Fund  
Division Summary**

	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Utility Fund</b>					
Water	\$ 2,720,112	\$ 2,636,625	\$ 1,796,730	\$ 1,621,690	\$ 1,933,610
Wastewater	2,212,642	2,110,877	2,771,280	2,672,410	2,394,930
Drainage	233,876	205,039	253,730	235,800	274,410
<b>Utility Fund</b>	<b>\$ 5,166,629</b>	<b>\$ 4,952,540</b>	<b>\$ 4,821,740</b>	<b>\$ 4,529,900</b>	<b>\$ 4,602,950</b>



**002 - Utility Fund  
Category Summary**

Object	Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
0000	Personnel	\$ 1,253,998	\$ 1,302,131	\$ 1,489,220	\$ 1,449,760	\$ 1,508,820
1000	Supplies	469,664	514,770	611,600	442,740	674,700
2000	Maintenance	468,458	505,334	1,145,110	1,121,620	532,800
3000	Services	636,486	631,503	641,850	620,820	721,010
7000	Capital Outlay	162,967	33,914	41,000	2,000	41,000
8000	Other Financing Uses	2,175,057	1,964,889	892,960	892,960	1,124,620
<b>Utility Fund</b>		<b>\$ 5,166,629</b>	<b>\$ 4,952,540</b>	<b>\$ 4,821,740</b>	<b>\$ 4,529,900</b>	<b>\$ 4,602,950</b>



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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 768,831	\$ 794,878	\$ 860,550	\$ 844,160	\$ 907,380
0150 Overtime	39,058	36,498	36,530	60,530	36,630
0200 Taxes	63,026	61,758	71,800	69,890	75,740
0250 Retirement	137,806	143,351	156,120	156,290	164,330
0300 Group Insurance	224,881	243,487	336,210	291,870	293,140
0310 W/C Insurance	13,350	15,073	16,080	15,920	18,870
0320 Disability Insurance	4,400	4,520	5,320	4,660	5,530
0900 Other Post Employment Benefits	2,646	2,566	6,610	6,440	7,200
<b>Total Personnel</b>	<b>1,253,998</b>	<b>1,302,131</b>	<b>1,489,220</b>	<b>1,449,760</b>	<b>1,508,820</b>
<b>Supplies</b>					
1100 Chemical	82,412	83,642	94,000	64,660	87,000
1400 Office & Postage	10,927	11,353	11,500	10,070	11,500
1600 Safety & Health	4,947	9,860	5,520	9,020	8,000
1650 Shop Supplies	6,906	6,007	8,600	6,570	8,600
1700 Small Tools & Equipment	13,023	12,364	11,500	7,460	14,500
1800 Surface Water Fees	322,608	367,981	447,810	325,000	522,510
1850 Uniform & Apparel	609	300	400	400	400
1900 Vehicle & Eqpt. Supplies	28,232	23,263	32,270	19,560	22,190
<b>Total Supplies</b>	<b>469,664</b>	<b>514,770</b>	<b>611,600</b>	<b>442,740</b>	<b>674,700</b>
<b>Maintenance</b>					
2050 Building Maintenance	11,374	25,294	28,400	49,490	8,400
2100 Property Maintenance	3,303	1,160	1,310	1,830	2,000
2200 Machine & Eqpt. Maintenance	15,297	14,807	17,400	11,550	16,900
2450 Vehicle Maintenance	22,354	19,666	17,500	15,440	20,000
2500 Collection System Maintenance	123,907	88,131	137,000	102,110	112,000
2550 Lift Station Maintenance	36,829	65,125	85,000	68,650	75,000
2600 Treatment Plant Maintenance	73,135	79,683	605,000	628,250	110,000
2650 Water System Maintenance	175,704	208,333	246,000	237,000	181,000
2900 Service Contracts	6,554	3,136	7,500	7,300	7,500
<b>Total Maintenance</b>	<b>468,458</b>	<b>505,334</b>	<b>1,145,110</b>	<b>1,121,620</b>	<b>532,800</b>

**002 - Utility Fund  
Line Item Detail**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Services</b>					
3110 Communication	4,564	4,916	8,620	7,710	10,930
3130 Consultant / Prof. Services	24,116	5,894	10,000	5,320	86,800
3170 Disposal	74,019	60,375	62,500	75,600	76,000
3190 Dues, Subscriptions, Books	156	671	700	670	760
3310 General Insurance	56,985	54,277	54,490	59,600	54,490
3312 Sec125 Admin Fees	145	303	440	390	680
3460 Regulatory Services	23,484	45,477	28,980	29,250	29,680
3530 Professional Development	15,803	20,140	17,500	19,500	24,000
3630 Rentals	928	1,592	3,500	2,000	1,500
3650 Collection/Analysis	43,789	46,521	43,630	40,400	43,630
3750 Uniform Service	4,470	5,760	5,980	5,660	7,100
3770 Utilities	343,408	335,516	336,510	329,690	338,390
3780 Water Charges	14,458	16,620	28,480	4,510	19,660
3880 Information Technology	30,160	33,440	40,520	40,520	27,390
<b>Total Services</b>	<b>636,486</b>	<b>631,503</b>	<b>641,850</b>	<b>620,820</b>	<b>721,010</b>
<b>Capital Outlay</b>					
7050 Building & Property	148,745	-	-	-	-
7200 Machine & Equipment	7,535	26,555	-	-	-
7300 New Tap Installation	6,687	7,359	41,000	2,000	41,000
<b>Total Capital Outlay</b>	<b>162,967</b>	<b>33,914</b>	<b>41,000</b>	<b>2,000</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	565,010	524,330	515,130	515,130	512,300
8008 Transfer to Equipment Repl Fund	101,930	125,260	127,830	127,830	93,670
8015 Transfer to Construction Fund	1,050,000	750,000	-	-	268,650
8035 Transfer to Debt Svc Reserve Fund	208,117	315,299	-	-	-
<b>Other Financing Uses</b>	<b>2,175,057</b>	<b>1,964,889</b>	<b>892,960</b>	<b>892,960</b>	<b>1,124,620</b>
<b>Utility Fund</b>	<b>\$ 5,166,629</b>	<b>\$ 4,952,540</b>	<b>\$ 4,821,740</b>	<b>\$ 4,529,900</b>	<b>\$ 4,602,950</b>

**FY 2016-17 Supplemental Requests****Utility Fund****Water**

2650	Ammonia injection system	\$	35,000
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**Wastewater**

2550	Lift station SCADA system		20,000
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**Utility Fund**

		<b>\$</b>	<b>55,000</b>
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## 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 2015-2016

- Continued the meter change-out program
- Upgraded the SCADA system
- Painted the wastewater treatment plant
- Completed the sand filter rehabilitation project
- Replaced roofs on three utility buildings
- Replaced water meters in the Webdale subdivision

<b>City Council Goals That Are Addressed In The FY 2016-2017 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 a safe and an efficient manner.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2016-2017

#### **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 2016-2017 BUDGET

- Group insurance expenditures decrease with revisions to the health plans offered to employees
- Surface water fees rise to reflect higher costs of operation at the Southeast Water Purification Plant
- Water system maintenance costs decline with the removal of certain future repair items
- Appropriations for professional services rise with impact fee and utility rate studies in FY 16-17
- The transfer to the construction fund increases to build the Jasmine Street 12" water line

<u>WORKLOAD MEASURES</u>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2016-2017</b>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Average number of active meter reads per month	1,300	1,320	1,300	1,320
Linear feet of water line maintained	276,000	276,000	276,000	284,000
Average daily flow (gallons)	1,684,000	1,800,000	1,460,000	1,460,000

### 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%	25%	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	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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 371,309	\$ 388,754	\$ 412,240	\$ 407,940	\$ 404,350
0150 Overtime	18,009	20,141	16,730	27,730	16,730
0200 Taxes	30,643	30,535	34,470	33,940	33,870
0250 Retirement	66,413	70,518	74,670	75,250	73,300
0300 Group Insurance	127,205	128,861	168,100	148,620	132,460
0310 W/C Insurance	7,274	7,870	9,200	9,370	9,140
0320 Disability Insurance	2,118	2,229	2,550	2,290	2,480
0900 Other Post-Employment Benefits	1,405	1,363	3,420	3,420	3,400
<b>Total Personnel</b>	<b>624,375</b>	<b>650,271</b>	<b>721,380</b>	<b>708,560</b>	<b>675,730</b>
<b>Supplies</b>					
1100 Chemical	1,295	-	1,000	660	1,000
1400 Office & Postage	5,639	6,332	5,500	4,500	5,500
1600 Safety & Health	2,539	2,402	3,000	5,200	3,000
1650 Shop Supplies	4,019	2,844	5,000	3,800	5,000
1700 Small Tools & Equipment	8,226	4,935	6,500	4,000	6,500
1800 Surface Water	322,608	367,981	447,810	325,000	522,510
1900 Vehicle & Eqpt. Supplies	11,347	10,308	11,290	10,640	9,630
<b>Total Supplies</b>	<b>355,672</b>	<b>394,801</b>	<b>480,100</b>	<b>353,800</b>	<b>553,140</b>
<b>Maintenance</b>					
2050 Building Maintenance	4,199	24,292	4,400	21,490	4,400
2100 Property Maintenance	2,768	819	310	830	1,000
2200 Machine & Eqpt. Maintenance	4,635	3,702	4,400	3,500	4,400
2450 Vehicle Maintenance	1,969	6,512	3,000	6,140	5,500
2650 Water System Maintenance	175,704	208,333	246,000	237,000	181,000
2900 Service Contracts	6,554	3,136	7,500	7,300	7,500
<b>Total Maintenance</b>	<b>195,830</b>	<b>246,794</b>	<b>265,610</b>	<b>276,260</b>	<b>203,800</b>
<b>Services</b>					
3110 Communication	1,897	1,951	3,850	3,640	4,810
3130 Consultant / Prof. Services	1,116	1,990	5,000	1,400	44,300
3190 Dues, Subscriptions, Books	-	400	400	400	400
3310 General Insurance	16,146	14,047	14,190	14,120	14,190
3312 Sec 125 Admin Fees	72	123	90	80	170
3460 Regulatory Services	8,054	12,752	12,830	12,000	12,830
3530 Professional Development	5,878	10,950	8,000	10,000	10,000
3630 Rentals	789	36	500	-	500
3650 Collection / Analysis	5,543	5,583	4,630	4,300	4,630
3750 Uniform Service	2,464	2,998	3,560	2,900	3,910
3770 Utilities	54,915	42,241	56,050	51,690	54,180
3880 Information Technology	15,080	16,720	18,230	18,230	13,700
<b>Total Services</b>	<b>111,954</b>	<b>109,791</b>	<b>127,330</b>	<b>118,760</b>	<b>163,620</b>



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

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Capital Outlay</b>					
7050 Building & Property	148,745	-	-	-	-
7200 Machine & Equipment	7,535	-	-	-	-
7300 New Tap Installation	6,235	7,359	40,000	2,000	40,000
<b>Total Capital Outlay</b>	<b>162,514</b>	<b>7,359</b>	<b>40,000</b>	<b>2,000</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	36,650	37,310	37,310	37,310	29,820
8015 Transfer to Wtr/Swr Constr Fund	900,000	750,000	-	-	142,500
8035 Transfer to Debt Svc Rsrv Fund	208,117	315,299	-	-	-
<b>Total Other Financing Uses</b>	<b>1,269,767</b>	<b>1,227,609</b>	<b>162,310</b>	<b>162,310</b>	<b>297,320</b>
<b>Water</b>	<b>\$ 2,720,112</b>	<b>\$ 2,636,625</b>	<b>\$ 1,796,730</b>	<b>\$ 1,621,690</b>	<b>\$ 1,933,610</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 2016-2017

#### **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 2016-2017 BUDGET

- One Utility Operator position is added to provide more frequent oil and grease inspections throughout the city
- Collection system maintenance costs fall with the realignment of the force main at lift station #3 during FY 15-16
- Treatment plant maintenance costs decline with the completion of the sand filter replacement project during FY 15-16
- Appropriations for professional services rise with impact fee and utility rate studies in FY 16-17
- The transfer to the construction fund increases to build the Jasmine Street 12" sanitary sewer line

<u>WORKLOAD MEASURES</u>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2016-2017</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
Number of lift stations maintained	19	19	19	19
Linear feet of wastewater lines maintained	173,000	173,000	173,000	178,000
Average gallons treated per day	1,300,000	1,400,000	1,275,000	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%

### 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
Utility Crew Foreman	1.00	1.00	1.00	1.00
Chief Wastewater Foreman	1.00	1.00	1.00	1.00
Utility Crew Leader	1.00	1.00	1.00	1.00
Utility Operator	3.00	3.00	3.00	4.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>7.50</b>

**002 - Utility Fund / Wastewater (82505-00)**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 346,263	\$ 350,728	\$ 371,590	\$ 362,010	\$ 399,590
0150 Overtime	19,968	14,652	17,900	29,900	17,900
0200 Taxes	28,300	27,053	31,040	30,110	33,390
0250 Retirement	62,464	62,986	67,800	67,720	72,680
0300 Group Insurance	79,613	95,475	136,090	113,670	124,210
0310 W/C Insurance	5,079	5,978	5,470	5,570	7,510
0320 Disability Insurance	1,983	1,969	2,290	1,950	2,420
0900 Other Post-Employment Benefits	1,077	1,044	2,620	2,620	3,000
<b>Total Personnel</b>	<b>544,746</b>	<b>559,885</b>	<b>634,800</b>	<b>613,550</b>	<b>660,700</b>
<b>Supplies</b>					
1100 Chemical	81,005	83,312	92,000	63,500	85,000
1400 Office & Postage	3,703	3,988	4,000	3,750	4,000
1600 Safety & Health	1,853	7,088	2,000	3,120	4,100
1650 Shop Supplies	2,187	2,540	3,000	2,000	3,000
1700 Small Tools & Equipment	4,134	6,111	3,000	2,700	6,000
1850 Uniform & Apparel	400	300	400	400	400
1900 Vehicle & Eqpt. Supplies	9,933	6,746	14,700	5,500	8,030
<b>Total Supplies</b>	<b>103,215</b>	<b>110,085</b>	<b>119,100</b>	<b>80,970</b>	<b>110,530</b>
<b>Maintenance</b>					
2050 Building Maintenance	7,174	1,001	24,000	28,000	4,000
2100 Property Maintenance	536	341	1,000	1,000	1,000
2200 Machine & Eqpt. Maintenance	10,515	11,083	12,000	8,000	12,000
2450 Vehicle Maintenance	10,573	7,137	5,000	3,500	5,000
2500 Collection System Maintenance	58,205	60,102	107,000	75,000	82,000
2550 Lift station Maintenance	36,829	65,125	85,000	68,650	75,000
2600 Treatment Plant Maintenance	73,135	79,683	605,000	628,250	110,000
<b>Total Maintenance</b>	<b>196,967</b>	<b>224,472</b>	<b>839,000</b>	<b>812,400</b>	<b>289,000</b>
<b>Services</b>					
3110 Communication	2,494	2,792	4,450	3,350	4,660
3130 Consultant / Prof. Services	-	-	-	-	37,500
3170 Disposal	74,019	60,375	62,500	75,600	76,000
3190 Dues, Subscriptions, Books	-	101	150	100	180
3310 General Insurance	40,839	40,230	40,300	45,480	40,300
3312 Sec 125 Admin Fees	72	180	260	230	340
3460 Regulatory Services	15,330	30,245	16,050	17,150	16,750
3530 Professional Development	5,934	5,527	6,000	6,000	8,000
3630 Rentals	139	1,556	3,000	2,000	1,000
3650 Collection / Analysis	38,246	40,939	39,000	36,100	39,000
3750 Uniform Service	1,895	2,310	2,060	2,300	2,360
3770 Utilities	288,493	293,275	280,460	278,000	284,210
3780 Water Charges	14,458	16,620	28,480	4,510	19,660
3880 Information Technology	15,080	16,720	22,290	22,290	13,690
<b>Total Services</b>	<b>497,001</b>	<b>510,869</b>	<b>505,000</b>	<b>493,110</b>	<b>543,650</b>

**002 - Utility Fund / Wastewater (82505-00)**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	26,555	-	-	-
7300 New Tap Installation	452	-	1,000	-	1,000
<b>Total Capital Outlay</b>	<b>452</b>	<b>26,555</b>	<b>1,000</b>	<b>-</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	565,010	524,330	515,130	515,130	512,300
8008 Transfer to Eqpt Repl Fund	30,250	29,680	32,250	32,250	26,600
8015 Transfer to Wtr/Swr Constr Fund	150,000	-	-	-	126,150
<b>Total Other Financing Uses</b>	<b>870,260</b>	<b>679,010</b>	<b>672,380</b>	<b>672,380</b>	<b>790,050</b>
<b>Wastewater</b>	<b>\$ 2,212,642</b>	<b>\$ 2,110,877</b>	<b>\$ 2,771,280</b>	<b>\$ 2,672,410</b>	<b>\$ 2,394,930</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 2016-2017

#### **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 2016-2017 BUDGET

- The unfunded Utility Crewman II position is reclassified into a fully-funded Equipment Operator position for sweeper operations
- Appropriations in professional development increase for training and certifications of staff
- The transfer for equipment replacement falls as annual contribution levels have been lowered for FY 16-17

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Number of catch basins maintained	1,100	1,170	1,211	1,211
Linear feet of storm drains maintained	317,000	317,000	317,000	317,000
Total area of impervious surface (acres)	964	964	945	945

### 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	-
Equipment Operator	-	-	-	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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 51,259	\$ 55,396	\$ 76,720	\$ 74,210	\$ 103,440
0150 Overtime	1,081	1,706	1,900	2,900	2,000
0200 Taxes	4,083	4,170	6,290	5,840	8,480
0250 Retirement	8,930	9,846	13,650	13,320	18,350
0300 Group Insurance	18,063	19,151	32,020	29,580	36,470
0310 W/C Insurance	997	1,224	1,410	980	2,220
0320 Disability Insurance	299	322	480	420	630
0900 Other Post-Employment Benefits	164	159	570	400	800
<b>Total Personnel</b>	<b>84,877</b>	<b>91,975</b>	<b>133,040</b>	<b>127,650</b>	<b>172,390</b>
<b>Supplies</b>					
1100 Chemical	113	330	1,000	500	1,000
1400 Office & Postage	1,585	1,034	2,000	1,820	2,000
1600 Safety & Health	556	369	520	700	900
1650 Shop Supplies	701	623	600	770	600
1700 Small Tools & Equipment	662	1,317	2,000	760	2,000
1850 Uniform & Apparel	209	-	-	-	-
1900 Vehicle & Eqpt. Supplies	6,952	6,210	6,280	3,420	4,530
<b>Total Supplies</b>	<b>10,777</b>	<b>9,883</b>	<b>12,400</b>	<b>7,970</b>	<b>11,030</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	147	22	1,000	50	500
2450 Vehicle Maintenance	9,812	6,017	9,500	5,800	9,500
2500 Stormwater Coll. System Maint	65,703	28,029	30,000	27,110	30,000
<b>Total Maintenance</b>	<b>75,661</b>	<b>34,067</b>	<b>40,500</b>	<b>32,960</b>	<b>40,000</b>
<b>Services</b>					
3110 Communication	173	173	320	720	1,460
3130 Consultant / Prof. Services	23,000	3,904	5,000	3,920	5,000
3190 Dues, Subscriptions, Books	156	170	150	170	180
3312 Sec 125 Admin Fees	-	-	90	80	170
3460 Regulatory Services	100	2,480	100	100	100
3530 Professional Development	3,991	3,664	3,500	3,500	6,000
3750 Uniform Service	111	452	360	460	830
<b>Total Services</b>	<b>27,531</b>	<b>10,843</b>	<b>9,520</b>	<b>8,950</b>	<b>13,740</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	35,030	58,270	58,270	58,270	37,250
<b>Total Other Financing Uses</b>	<b>35,030</b>	<b>58,270</b>	<b>58,270</b>	<b>58,270</b>	<b>37,250</b>
<b>Drainage</b>	<b>\$ 233,876</b>	<b>\$ 205,039</b>	<b>\$ 253,730</b>	<b>\$ 235,800</b>	<b>\$ 274,410</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. The Capital Reserve Charge ended in FY 2015-2016 and a \$0.54 increase became part of the volumetric water rate.

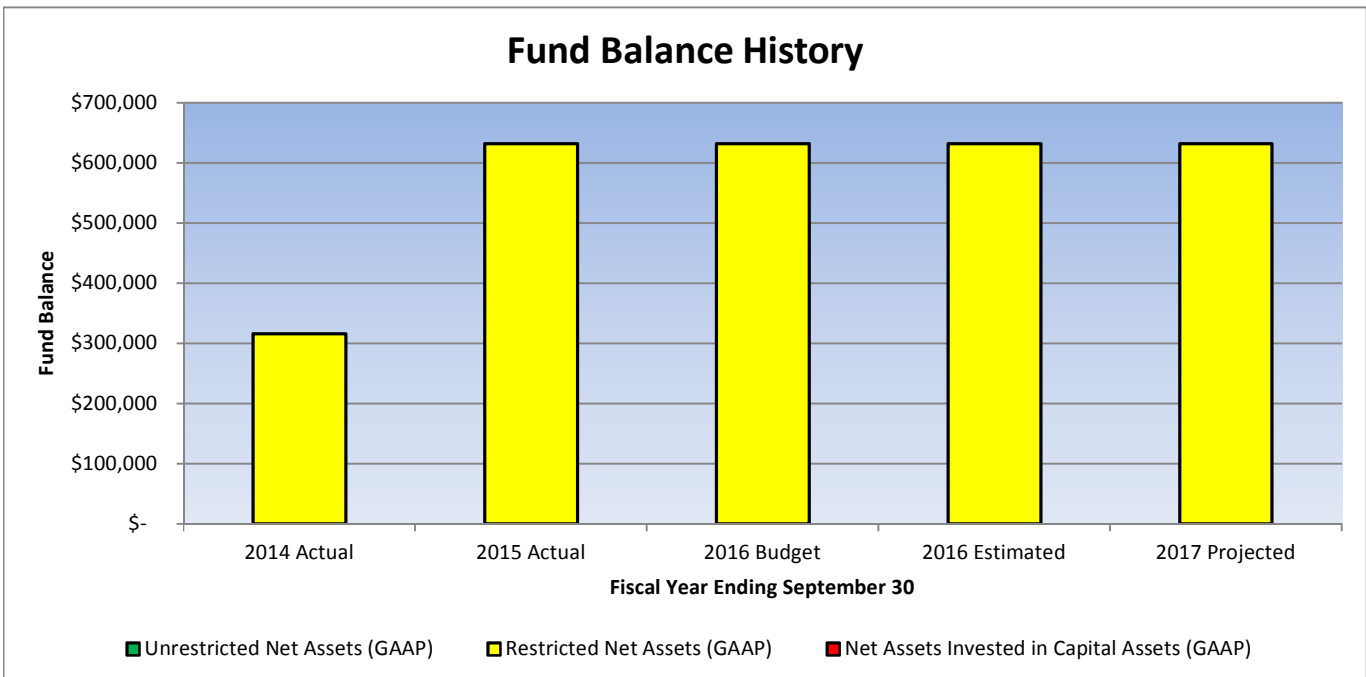
Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b>Budget Basis:</b>					
Beginning Restricted Net Assets (GAAP)	\$ 108,104	\$ 316,221	\$ 631,520	\$ 631,520	\$ 631,520
Revenues <sup>1</sup>	208,117	315,299	-	-	-
Expenses	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	208,117	315,299	-	-	-
Ending Restricted Net Assets (Budget)	<b>\$ 316,221</b>	<b>\$ 631,520</b>	<b>\$ 631,520</b>	<b>\$ 631,520</b>	<b>\$ 631,520</b>

<b>Reconciliation to GAAP:</b>					
Ending Restricted Net Assets (Budget)	\$ 316,221	\$ 631,520	\$ 631,520	\$ 631,520	\$ 631,520
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Net Assets (GAAP)	316,221	631,520	631,520	631,520	631,520
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>316,221</b>	<b>\$ 631,520</b>	<b>\$ 631,520</b>	<b>\$ 631,520</b>	<b>\$ 631,520</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Other Financing Sources</b>						
8202	Transfer from Utility Fund	208,117	315,299	-	-	-
<b>Total Other Financing Sources</b>		<b>208,117</b>	<b>315,299</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Utility Debt Svc Reserve Fund</b>		<b>\$ 208,117</b>	<b>\$ 315,299</b>	<b>\$ -</b>	<b>\$ -</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, 2016 is comprised of the following debt issues:

<b>Description</b>	<b>Principal</b>
General Obligation Refunding Bonds, Series 2014	\$ 4,260,000
<b>Total General Obligation Bonds</b>	<b>\$ 4,260,000</b>
Water and Sewer Revenue Bonds, Series 2008	1,640,000
<b>Total Revenue Bonds</b>	<b>\$ 1,640,000</b>
<b>Total Utility Long-Term Debt</b>	<b>\$ 5,900,000</b>

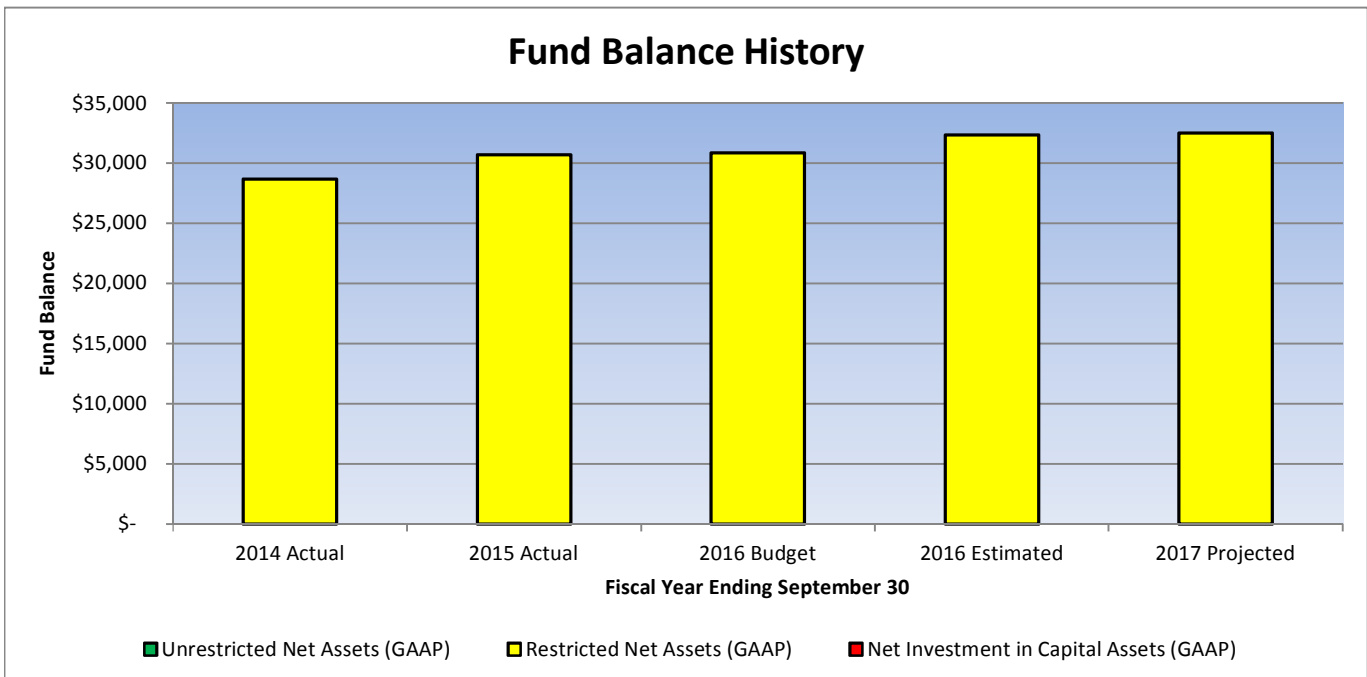
**Utility Interest and Sinking Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b>Budget Basis:</b>					
Beginning Restricted Net Assets (GAAP)	\$ 11,667	\$ 28,658	\$ 30,666	\$ 30,666	\$ 32,346
Revenues <sup>1</sup>	565,266	524,507	515,320	515,280	512,460
Expenses	(548,275)	(522,499)	(515,130)	(513,600)	(512,300)
Net Increase / (Decrease) in Fund Balance	16,991	2,008	190	1,680	160
Ending Restricted Net Assets (Budget)	<b>\$ 28,658</b>	<b>\$ 30,666</b>	<b>\$ 30,856</b>	<b>\$ 32,346</b>	<b>\$ 32,506</b>
<b>Reconciliation to GAAP:</b>					
Ending Restricted Net Assets (Budget)	\$ 28,658	\$ 30,666	\$ 30,856	\$ 32,346	\$ 32,506
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Net Assets (GAAP)	28,658	30,666	30,856	32,346	32,506
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>28,658</b>	<b>\$ 30,666</b>	<b>\$ 30,856</b>	<b>\$ 32,346</b>	<b>\$ 32,506</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 256	\$ 177	\$ 190	\$ 150	\$ 160
<b>Total Miscellaneous Income</b>	<b>256</b>	<b>177</b>	<b>190</b>	<b>150</b>	<b>160</b>
<b>Other Financing Sources</b>					
8102 Transfer from Utility Fund	565,010	524,330	515,130	515,130	512,300
<b>Total Other Financing Sources</b>	<b>565,010</b>	<b>524,330</b>	<b>515,130</b>	<b>515,130</b>	<b>512,300</b>
<b>Utility Interest &amp; Sinking Fund</b>	<b>\$ 565,266</b>	<b>\$ 524,507</b>	<b>\$ 515,320</b>	<b>\$ 515,280</b>	<b>\$ 512,460</b>

**003 - Utility Interest and Sinking Fund  
Expenses**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Services</b>					
3080 Financial	\$ 1,050	\$ 925	\$ 2,730	\$ 1,200	\$ 1,100
<b>Total Services</b>	<b>1,050</b>	<b>925</b>	<b>2,730</b>	<b>1,200</b>	<b>1,100</b>
<b>Debt Service</b>					
5002 Principal - 2006 W&S Rev Bonds	190,000	-	-	-	-
5003 Principal - 2008 W&S Rev Bonds	75,000	75,000	80,000	80,000	80,000
5005 Principal - 2014 GO Ref Bonds	-	195,000	205,000	205,000	215,000
5502 Interest - 2006 W&S Rev Bonds	113,922	-	-	-	-
5503 Interest - 2008 W&S Rev Bonds	76,559	73,840	71,130	71,130	68,130
5505 Interest - 2014 GO Ref Bonds	91,744	177,734	156,270	156,270	148,070
<b>Total Debt Service</b>	<b>547,225</b>	<b>521,574</b>	<b>512,400</b>	<b>512,400</b>	<b>511,200</b>
<b>Utility Interest &amp; Sinking Fund</b>	<b>\$ 548,275</b>	<b>\$ 522,499</b>	<b>\$ 515,130</b>	<b>\$ 513,600</b>	<b>\$ 512,300</b>

## Utility Interest & Sinking Fund

### Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2016				\$ 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	517,240	500,000	17,240	-
<b>Grand Total</b>	<b><u>\$ 7,713,754</u></b>	<b><u>\$ 5,900,000</u></b>	<b><u>\$ 1,813,754</u></b>	<b><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

Purpose: Proceeds from the sale of the Bonds will be used for (i) refunding a portion of the City's outstanding Water and Sewer System Revenue Bonds, Series 2006, and (ii) paying the costs of issuing the bonds.

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2016				\$ 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>\$ 5,466,975</b>	<b>\$ 4,260,000</b>	<b>\$ 1,206,975</b>	<b>\$ -</b>





### Equipment Replacement Fund Overview / Statement of Fund Balance

The purpose of the Equipment Replacement Fund is to ensure 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 2016-17, a total of \$651,140 will be transferred into this fund from other divisions. Divisions within the General Fund will transfer \$554,470 (75% of full annual replacement amount). The Utility Fund will transfer \$93,670 (75% of full annual replacement amount). The Information Technology Fund will transfer \$3,000 (75% of full annual replacement amount).

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b><u>Budget Basis:</u></b>					
Beginning Unrestricted Net Assets (GAAP)	\$ 2,692,919	\$ 2,679,562	\$ 2,628,003	\$ 2,628,003	\$ 2,924,163
Revenues <sup>1</sup>	638,628	919,802	916,820	923,560	658,650
Expenses	(651,985)	(971,361)	(639,610)	(627,400)	(451,500)
Net Increase / (Decrease) in Fund Balance	(13,357)	(51,559)	277,210	296,160	207,150
Ending Unrestricted Net Assets (Budget)	<b>\$ 2,679,562</b>	<b>\$ 2,628,003</b>	<b>\$ 2,905,213</b>	<b>\$ 2,924,163</b>	<b>\$ 3,131,313</b>

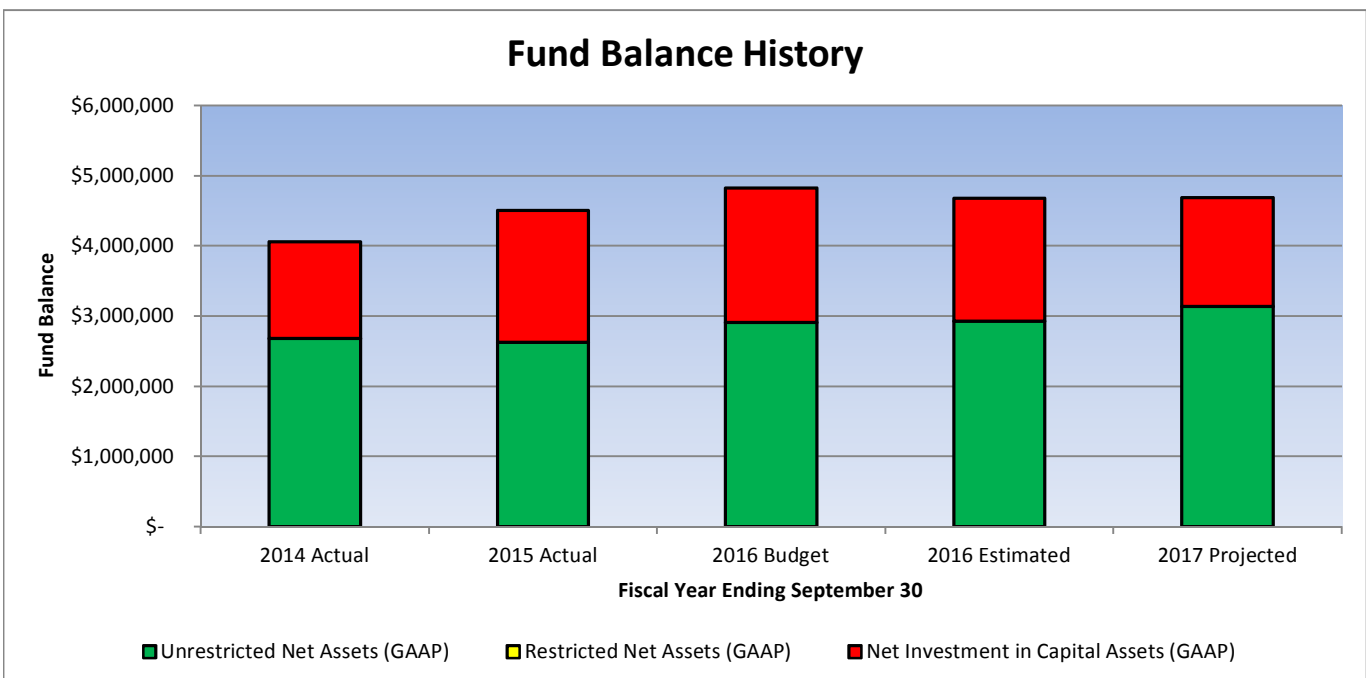
**Reconciliation to GAAP:**

Ending Unrestricted Net Assets (Budget)	\$ 2,679,562	\$ 2,628,003	\$ 2,905,213	\$ 2,924,163	\$ 3,131,313
Adjustment <sup>2</sup>	-	-	-	-	-
Unrestricted Net Assets (GAAP)	2,679,562	2,628,003	2,905,213	2,924,163	3,131,313
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	1,377,258	1,877,336	1,914,521	1,754,215	1,555,568
Total Fund Balance (GAAP)	<b>4,056,820</b>	<b>4,505,339</b>	<b>4,819,734</b>	<b>4,678,378</b>	<b>4,686,881</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 11,109	\$ 11,914	\$ 6,900	\$ 12,210	\$ 7,510
6070 Unrealized Gain / Loss	(3,157)	(3,907)	-	1,430	-
6150 Sale of City Assets	52,966	98,965	-	-	-
<b>Total Miscellaneous Income</b>	<b>60,918</b>	<b>106,972</b>	<b>6,900</b>	<b>13,640</b>	<b>7,510</b>
<b>Other Financing Sources</b>					
8101 Transfer from General Fund	471,780	683,570	778,090	778,090	554,470
8102 Transfer from Utility Fund	101,930	125,260	127,830	127,830	93,670
8145 Transfer from Info Tech Fund	4,000	4,000	4,000	4,000	3,000
8999 Use of PY Fund Balance	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>577,710</b>	<b>812,830</b>	<b>909,920</b>	<b>909,920</b>	<b>651,140</b>
<b>Equipment Replacement Fund</b>	<b>\$ 638,628</b>	<b>\$ 919,802</b>	<b>\$ 916,820</b>	<b>\$ 923,560</b>	<b>\$ 658,650</b>

**008 - Equipment Replacement Fund  
Expenses**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Capital Outlay</b>					
7250 City Manager - Vehicles	\$ -	\$ 39,146	\$ -	\$ -	\$ -
7250 CD Building - Vehicles	20,146	-	-	-	-
7250 CD Recreation - Vehicles	57,881	-	-	-	-
7250 PW Admin - Vehicles	-	37,431	-	-	28,500
7200 PW Maint - Machine & Eqpt.	-	10,586	-	-	-
7250 PW Maint - Vehicles	33,906	64,806	25,000	24,890	-
7200 PW Parks - Machine & Eqpt.	32,483	-	21,300	21,240	-
7250 PW Parks - Vehicles	-	101,955	-	-	-
7250 PD Admin - Vehicles	-	149,032	-	-	60,000
7250 PD CID - Vehicles	22,346	36,695	66,000	64,000	40,000
7250 PD Patrol - Vehicles	324,425	345,765	282,310	280,750	191,000
7250 Fire Prevention - Vehicles	57,878	-	-	-	-
7250 Fire Operations - Vehicles	52,962	143,695	-	-	-
7200 Water - Machine & Eqpt.	-	-	60,000	59,590	-
7250 Water - Vehicles	-	-	-	-	28,500
7200 Wastewater - Machine & Eqpt.	49,958	-	-	-	-
7250 Wastewater - Vehicles	-	42,251	25,000	24,890	75,000
7250 Drainage - Vehicles	-	-	160,000	152,040	28,500
<b>Total Capital Outlay</b>	<b>651,985</b>	<b>971,361</b>	<b>639,610</b>	<b>627,400</b>	<b>451,500</b>
<b>Equipment Replacement Fund</b>	<b>\$ 651,985</b>	<b>\$ 971,361</b>	<b>\$ 639,610</b>	<b>\$ 627,400</b>	<b>\$ 451,500</b>

**Information Technology Fund**  
**Overview / Statement of Fund Balance**

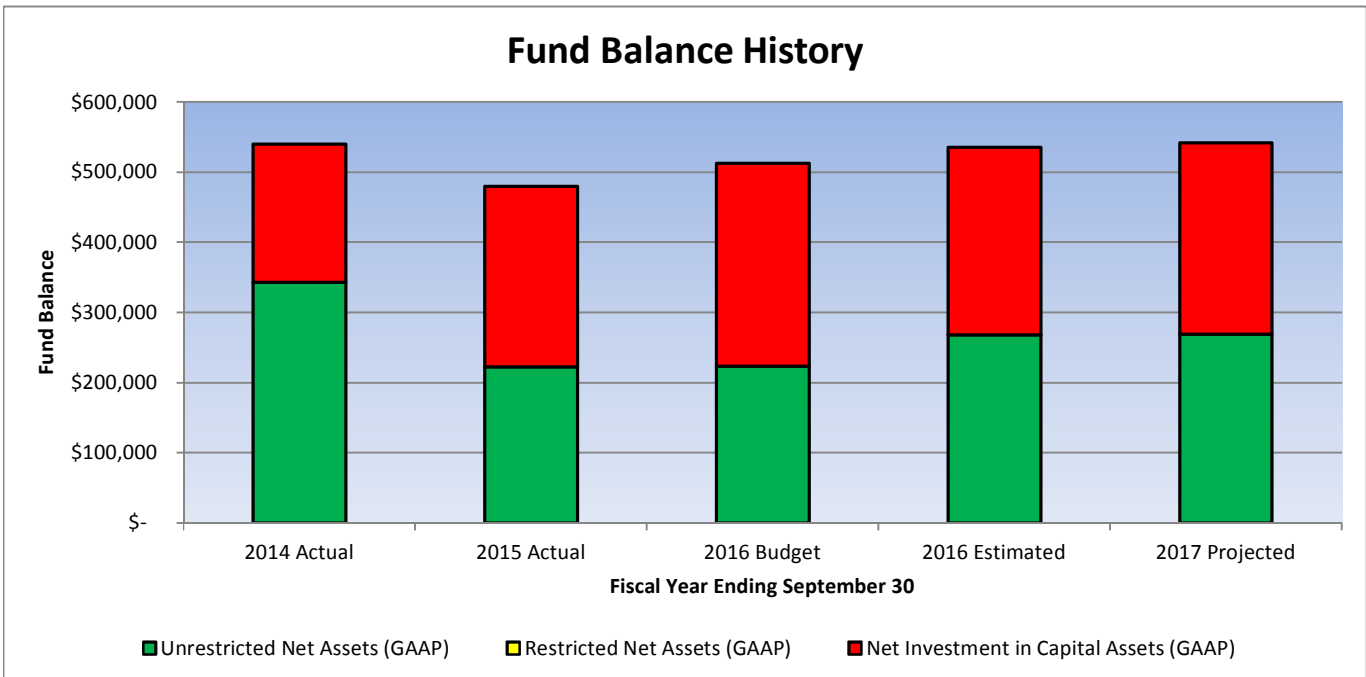
The Information Technology Fund is an internal service fund used to account for all costs of providing general information technology services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b><u>Budget Basis:</u></b>					
Beginning Unrestricted Net Assets (GAAP)	\$ 289,248	\$ 342,453	\$ 222,759	\$ 222,759	\$ 268,189
Revenues <sup>1</sup>	783,298	807,526	809,330	809,330	752,620
Expenses	(729,232)	(799,753)	(808,880)	(763,900)	(752,170)
Net Increase / (Decrease) in Net Assets	54,066	7,773	450	45,430	450
Ending Unrestricted Net Assets (Budget)	<b>\$ 343,314</b>	<b>\$ 350,226</b>	<b>\$ 223,209</b>	<b>\$ 268,189</b>	<b>\$ 268,639</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Unrestricted Net Assets (Budget)	\$ 343,314	\$ 350,226	\$ 223,209	\$ 268,189	\$ 268,639
Adjustment <sup>2</sup>	(861)	(127,467)	-	-	-
Unrestricted Net Assets (GAAP)	342,453	222,759	223,209	268,189	268,639
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	197,051	256,684	289,591	267,398	273,388
Total Fund Balance (GAAP)	<b>\$ 539,504</b>	<b>\$ 479,443</b>	<b>\$ 512,800</b>	<b>\$ 535,587</b>	<b>\$ 542,027</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Charges for Service</b>					
5600 IT Services - General Fund	\$ 731,510	\$ 773,570	\$ 768,360	\$ 768,360	\$ 724,780
5610 IT Services - Utility Fund	30,160	33,440	40,520	40,520	27,390
<b>Total Charges for Service</b>	<b>761,670</b>	<b>807,010</b>	<b>808,880</b>	<b>808,880</b>	<b>752,170</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	573	516	450	450	450
6100 Other Income	21,055	-	-	-	-
<b>Total Miscellaneous Income</b>	<b>21,628</b>	<b>516</b>	<b>450</b>	<b>450</b>	<b>450</b>
<b>Information Technology Fund</b>	<b>\$ 783,298</b>	<b>\$ 807,526</b>	<b>\$ 809,330</b>	<b>\$ 809,330</b>	<b>\$ 752,620</b>



**FY 2016-17 Capital Expenses**

**Information Technology Fund**

**Information Technology**

7100	Upgrade Cisco core switch	\$	87,000
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<b>Information Technology Fund</b>		<b>\$</b>	<b>87,000</b>
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## 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.

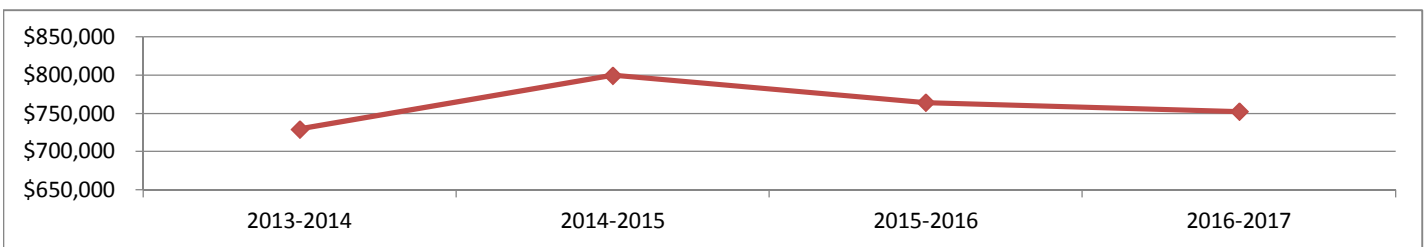
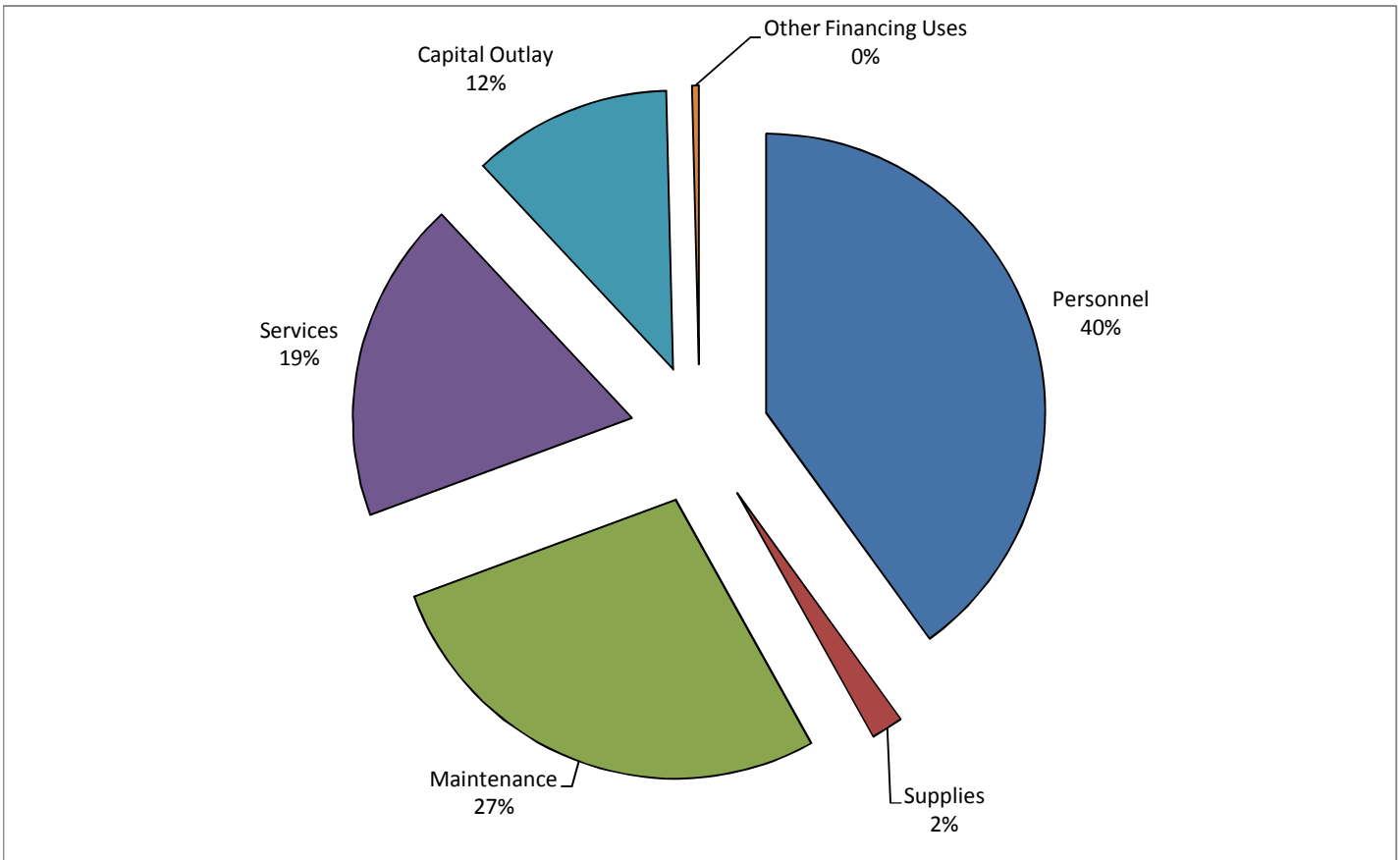
### SIGNIFICANT INFORMATION TECHNOLOGY ACHIEVEMENTS DURING FY 2015-2016

- Upgraded the audio/video presentation system for police and public works personnel
- Implemented offsite redundancy for continuity of operations during a disaster
- Replaced servers to increase data storage capabilities
- Installed policy distribution and job application software to improve the circulation of materials for various departments

<h2 style="margin: 0;">City Council Goals That Are Addressed In The FY 2016-2017 Annual Budget</h2>	Information Technology
OS1 – Maintain a strong, fiscally sustainable organization	▼

### Information Technology Fund Expense Summary

Object	Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
0000	Personnel	\$ 320,836	\$ 344,158	\$ 397,130	\$ 395,250	\$ 301,140
1000	Supplies	27,420	54,921	15,260	10,220	14,050
2000	Maintenance	165,337	222,932	201,700	182,290	206,420
3000	Services	104,924	48,402	85,950	53,140	140,560
7000	Capital Outlay	106,715	125,339	104,840	119,000	87,000
8000	Other Financing Uses	4,000	4,000	4,000	4,000	3,000
<b>Information Technology Fund</b>		<b>\$ 729,232</b>	<b>\$ 799,753</b>	<b>\$ 808,880</b>	<b>\$ 763,900</b>	<b>\$ 752,170</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 2016-2017

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

**Goal:** Ensure that the computer network remains current, efficient, and functional

**Action Item:** Upgrade core switches to maximize throughput of information

**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:** Explore innovative technology programs to benefit the city and its constituents

**Action Item:** Perform a feasibility study on supplying internet service to homes and businesses

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- One Information Technology Administrator position transfers from Information Technology to Police-Administration
- Appropriations for professional services rise as a feasibility study for internet service will be performed during FY 16-17
- Computer replacement costs increase to purchase a plotter, scanner, and copier
- Capital outlay reflects the replacement of several core switches

<u>WORKLOAD MEASURES</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>	<u>2016-2017</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of divisions served	22	22	22	23
Number of computers supported	472	480	480	350
Number of requests for service	1,225	1,200	1,137	900

### PERFORMANCE MEASURES

Percent of service requests cleared within 3 days of receipt	97%	95%	95%	99%
Percent of system reliability	100%	100%	100%	98%
Number of computers supported per full-time equivalent	118	120	120	117

<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	2.00
Total Employees (Full-Time Equivalents)	4.00	4.00	4.00	3.00

**045 - Information Technology Fund  
Expenses**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Personnel</b>					
0100 Salary & Wages	\$ 218,857	\$ 234,845	\$ 263,600	\$ 263,230	\$ 208,940
0150 Overtime	2,443	1,157	3,500	1,700	2,400
0200 Taxes	17,188	17,296	21,260	20,340	16,790
0250 Retirement	37,759	40,696	46,500	45,780	36,780
0300 Group Insurance	41,616	46,987	57,670	59,870	32,610
0310 W/C Insurance	1,082	1,158	1,320	1,340	1,120
0320 Disability Insurance	1,230	1,378	1,670	1,380	1,300
0900 Other Post-Employment Benefits	662	641	1,610	1,610	1,200
<b>Total Personnel</b>	<b>320,836</b>	<b>344,158</b>	<b>397,130</b>	<b>395,250</b>	<b>301,140</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	708	1,066	960	1,200	1,150
1400 Office & Postage	14,319	17,241	8,100	6,800	8,750
1700 Small Tools & Equipment	11,999	35,725	5,500	2,000	3,600
1850 Uniform & Apparel	151	185	200	-	200
1900 Vehicle & Eqpt. Supplies	244	705	500	220	350
<b>Total Supplies</b>	<b>27,420</b>	<b>54,921</b>	<b>15,260</b>	<b>10,220</b>	<b>14,050</b>
<b>Maintenance</b>					
2050 Building Maintenance	81	75	120	90	120
2200 Machine & Eqpt. Maintenance	30,550	42,314	31,750	22,100	31,750
2450 Vehicle Maintenance	190	40	300	100	300
2900 Service Contracts	134,516	180,503	169,530	160,000	174,250
<b>Total Maintenance</b>	<b>165,337</b>	<b>222,932</b>	<b>201,700</b>	<b>182,290</b>	<b>206,420</b>
<b>Services</b>					
3110 Communication	26,565	16,974	20,720	21,400	29,340
3130 Consultant / Prof. Services	1,971	2,226	5,300	5,200	3,000
3135 Website Development	3,931	4,633	4,340	4,860	5,200
3190 Dues, Subscriptions, Books	-	130	400	520	200
3310 General Insurance	1,491	1,744	1,880	1,760	1,880
3312 Sec 125 Admin Fees	138	123	170	150	170
3330 Janitorial Services	465	450	470	480	490
3530 Professional Development	9,459	4,138	13,750	10,380	11,400
3770 Utilities	2,265	2,237	2,320	2,320	2,280
3780 Water Charges	447	385	600	470	600
3860 Computer Replacement	58,192	15,362	36,000	5,600	86,000
<b>Total Services</b>	<b>104,924</b>	<b>48,402</b>	<b>85,950</b>	<b>53,140</b>	<b>140,560</b>
<b>Capital Outlay</b>					
7100 Computer System	106,715	125,339	104,840	119,000	87,000
<b>Total Capital Outlay</b>	<b>106,715</b>	<b>125,339</b>	<b>104,840</b>	<b>119,000</b>	<b>87,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	4,000	4,000	4,000	4,000	3,000
<b>Total Other Financing Uses</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>3,000</b>
<b>Information Technology</b>	<b>\$ 729,232</b>	<b>\$ 799,753</b>	<b>\$ 808,880</b>	<b>\$ 763,900</b>	<b>\$ 752,170</b>

### Employee Benefits Trust Fund Overview / Statement of Fund Balance

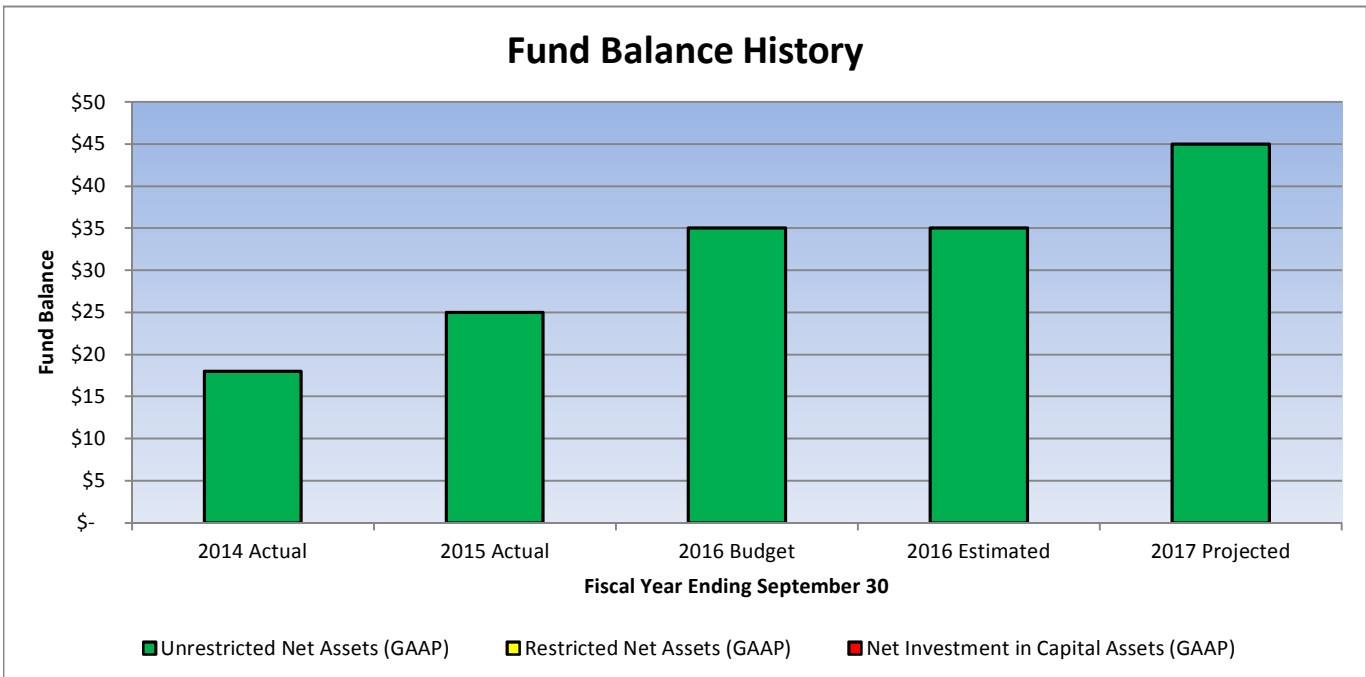
The Employee Benefits Trust Fund is an internal service fund used to account for all costs of providing general health & dental insurance services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b><u>Budget Basis:</u></b>					
Beginning Unrestricted Net Assets (GAAP)	\$ 9	\$ 18	\$ 25	\$ 25	\$ 35
Revenues <sup>1</sup>	1,967,177	2,162,192	2,660,010	2,522,410	2,719,110
Expenses	(1,967,168)	(2,162,185)	(2,660,000)	(2,522,400)	(2,719,100)
Net Increase / (Decrease) in Net Assets	9	7	10	10	10
Ending Unrestricted Net Assets (Budget)	<b>\$ 18</b>	<b>\$ 25</b>	<b>\$ 35</b>	<b>\$ 35</b>	<b>\$ 45</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Unrestricted Net Assets (Budget)	\$ 18	\$ 25	\$ 35	\$ 35	\$ 45
Adjustment <sup>2</sup>	-	-	-	-	-
Unrestricted Net Assets (GAAP)	18	25	35	35	45
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 18</b>	<b>\$ 25</b>	<b>\$ 35</b>	<b>\$ 35</b>	<b>\$ 45</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Charges for Service</b>					
5700 Trust Fund Services	\$ 1,967,168	\$ 2,162,185	\$ 2,660,000	\$ 2,522,400	\$ 2,719,100
<b>Total Charges for Service</b>	<b>1,967,168</b>	<b>2,162,185</b>	<b>2,660,000</b>	<b>2,522,400</b>	<b>2,719,100</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	10	7	10	10	10
<b>Total Miscellaneous Income</b>	<b>10</b>	<b>7</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Employee Benefits Trust Fund</b>	<b>\$ 1,967,177</b>	<b>\$ 2,162,192</b>	<b>\$ 2,660,010</b>	<b>\$ 2,522,410</b>	<b>\$ 2,719,110</b>



**061 - Employee Benefits Trust Fund  
Expenses**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Services</b>					
3313 Employee Insurance Premiums	\$ 1,967,168	\$ 2,162,185	\$ 2,660,000	\$ 2,522,400	\$ 2,719,100
<b>Total Services</b>	<b>1,967,168</b>	<b>2,162,185</b>	<b>2,660,000</b>	<b>2,522,400</b>	<b>2,719,100</b>
<b>Employee Benefits Trust Fund</b>	<b>\$ 1,967,168</b>	<b>\$ 2,162,185</b>	<b>\$ 2,660,000</b>	<b>\$ 2,522,400</b>	<b>\$ 2,719,100</b>

## CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2017 – 2021

The FY 2017-21 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 typically 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 2016-17 CAPITAL-RELATED EXPENDITURES

A total of \$5,816,250 is to be spent for capital-related items during FY 2016-17. The majority of these expenditures (\$5,147,750 or 89%) are directly related to the Capital Improvements Program. The remaining amount (\$668,500) can be attributed to routine capital expenditures.

<b>Capital Improvements Program (CIP)</b>	
Public Safety Projects	\$500,000
Parks and Recreation Projects	100,000
Streets and Sidewalks Projects	100,000
Utility Projects	4,447,750
<b>Total CIP Expenditures</b>	<b>\$5,147,750</b>
<b>Routine Expenditures</b>	
General Fund	\$89,000
Utility Fund	41,000
Equipment Replacement Fund	451,500
Information Technology Fund	87,000
<b>Total Routine Expenditures</b>	<b>\$668,500</b>
<b>Total Capital-Related Expenditures</b>	<b>\$5,816,250</b>

## CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2017 – 2021

### 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 2018. A new ladder truck will replace the Fire Department's 2006 Pierce Quantum 105' aerial ladder in 2018. Due to the long life and high cost, these items are not included in the Equipment Replacement Fund. During 2017, a large portion of the police building will be remodeled to expand the emergency operations center.

#### Parks and Recreation Projects

Replacing the playground equipment at Walnut Park has priority in 2017. Building a new shared use path will occur in three phases beginning in 2019.

#### 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. Improvements to Professional Park and Commerce Street will be done in 2020. NASA Parkway beautification projects will begin in 2017.

#### Special and General Projects

Due in 2018, the chillers at City Hall along with the rooftops at two other buildings must be replaced. Substantial improvements to the animal shelter are 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 2016-17 is \$4,000,000 to replace the 42" water line from the Southeast Water Purification to Webster and \$237,500 for the first phase of the Jasmine Street water line. Work along 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. The first phase of the Jasmine Street sewer line is scheduled for FY 2016-17.

## CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2017 – 2021

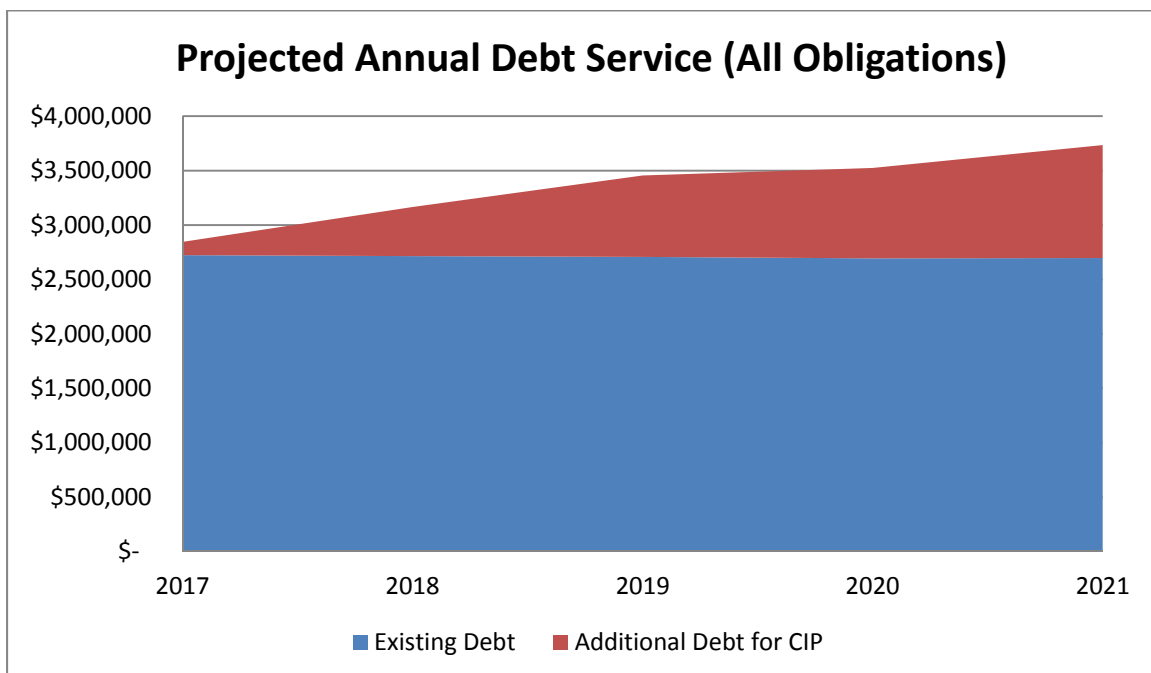
### IMPACT UPON FUTURE BUDGETS

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 spending \$500,000 of General Fund revenue in 2017. Contributions from the General Fund drop by more than half in 2019 and 2020 to \$150,000 and \$160,000, respectively. A total of \$300,000 is expected to be spent during 2021. 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.

Two tax-supported bond issuances may occur over the next five years. Annual debt service would increase by \$331,000 and \$173,000 respectively. Assuming taxable property values remained at \$2.0 billion, the property tax rate would increase a total of 2.5 cents by 2021. The Utility Fund may issue \$5,400,000 of revenue bonds in 2017 and an additional \$1,500,000 in 2020. Average annual debt service would consequently increase by \$422,000 and \$123,000. It may be necessary to increase utility rates by nine 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 \$52,000.



**Capital Improvements Program  
Fiscal Years 2017 - 2021  
General Government Projects**

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year Ending					
	2017	2018	2019	2020	2021	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
Remodel Police/Emergency Operations Center	500,000	-	-	-	-	500,000
<b>Total Public Safety Projects</b>	<b>500,000</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>
<b>Parks and Recreation Projects</b>						
East-West Shared Use Path	-	-	750,000	800,000	1,500,000	3,050,000
Replace Walnut Park Play Apparatus	100,000	-	-	-	-	100,000
<b>Total Parks and Recreation Projects</b>	<b>100,000</b>	<b>-</b>	<b>750,000</b>	<b>800,000</b>	<b>1,500,000</b>	<b>3,150,000</b>
<b>Streets and Sidewalks Projects</b>						
Professional Park Overlay	-	-	-	150,000	-	150,000
Commerce Street Overlay	-	-	-	200,000	-	200,000
NASA Bypass Extension	-	-	-	9,000,000	-	9,000,000
NASA Parkway Beautification	100,000	-	-	-	-	100,000
<b>Total Streets and Sidewalks Projects</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>9,350,000</b>	<b>-</b>	<b>9,450,000</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
<b>Total Special and General Projects</b>	<b>-</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800,000</b>
<b>Total Expenditures For All Projects</b>	<b>\$ 700,000</b>	<b>\$ 2,800,000</b>	<b>\$ 750,000</b>	<b>\$ 10,150,000</b>	<b>\$ 1,500,000</b>	<b>\$ 15,900,000</b>

Sources of Funding	Estimated Funding Amount by Fiscal Year					
	2017	2018	2019	2020	2021	Total
Bond Issuances	\$ -	\$ 2,800,000	\$ -	\$ 2,150,000	\$ -	\$ 4,950,000
Grants	-	-	600,000	7,840,000	1,200,000	9,640,000
Contributions	-	-	-	-	-	-
General Fund Revenues	500,000	-	150,000	160,000	300,000	1,110,000
Other Funding	200,000	-	-	-	-	200,000
<b>Total Funding For All Projects</b>	<b>\$ 700,000</b>	<b>\$ 2,800,000</b>	<b>\$ 750,000</b>	<b>\$ 10,150,000</b>	<b>\$ 1,500,000</b>	<b>\$ 15,900,000</b>

Divisions with O&M	Operations & Maintenance (O&M) Expenditures by Fiscal Year					
	2017	2018	2019	2020	2021	Total
Public Works - Maintenance	\$ 5,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 33,000
Public Works - Parks Maintenance	-	-	2,000	6,000	11,000	19,000
<b>Total Additional O&amp;M Expenditures</b>	<b>\$ 5,000</b>	<b>\$ 7,000</b>	<b>\$ 9,000</b>	<b>\$ 13,000</b>	<b>\$ 18,000</b>	<b>\$ 52,000</b>

**Capital Improvements Program  
Fiscal Years 2017 - 2021  
Utility Projects**

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year Ending					Total
	2017	2018	2019	2020	2021	
<b>Water Projects</b>						
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	237,500	-	-	-	237,500	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
Rice Creek Lane 12" Water Line	-	458,600	-	-	-	458,600
<b>Total Water Projects</b>	<b>4,237,500</b>	<b>458,600</b>	<b>266,400</b>	<b>1,452,300</b>	<b>637,100</b>	<b>7,051,900</b>
<b>Wastewater Projects</b>						
NASA Bypass Ext I45 to FM 528 15"	-	-	-	710,400	-	710,400
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	210,250	-	-	-	210,250	420,500
IH 45 Feeder Road 12" Sanitary Sewer	-	319,200	-	-	-	319,200
Rice Creek Lane 12" Sanitary Sewer Line	-	566,800	-	-	-	566,800
Replace Lift Station #3 Force Main	-	500,000	-	-	-	500,000
<b>Total Wastewater Projects</b>	<b>210,250</b>	<b>1,386,000</b>	<b>-</b>	<b>1,007,800</b>	<b>667,950</b>	<b>3,272,000</b>
<b>Total Expenditures For All Projects</b>	<b>\$ 4,447,750</b>	<b>\$ 1,844,600</b>	<b>\$ 266,400</b>	<b>\$ 2,460,100</b>	<b>\$ 1,305,050</b>	<b>\$ 10,323,900</b>

Sources of Funding	Estimated Funding Amount by Fiscal Year					Total
	2017	2018	2019	2020	2021	
Bond Issuances	\$ 4,000,000	\$ 1,306,760	\$ -	\$ 1,476,060	\$ -	\$ 6,782,820
Impact Fees	179,100	537,840	106,560	984,040	522,020	2,329,560
Utility Fund Revenues	268,650	-	159,840	-	783,030	1,211,520
Other Funding	-	-	-	-	-	-
<b>Total Funding For All Projects</b>	<b>\$ 4,447,750</b>	<b>\$ 1,844,600</b>	<b>\$ 266,400</b>	<b>\$ 2,460,100</b>	<b>\$ 1,305,050</b>	<b>\$ 10,323,900</b>

Divisions with O&M	Operations & Maintenance (O&M) Expenditures by Fiscal Year					Total
	2017	2018	2019	2020	2021	
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 2017 - 2021**

**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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2017 - 2021**

**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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ 750,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ 750,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -



**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**General Government**

**Public Safety**

**Remodel Police/Emergency Operations Center**

**Project Description**

This project will remodel and modernize a large portion of the existing Police Building. The work will include remodeling two kitchens; repurposing the existing EOC room into an area for information technology personnel; and converting a training room into a dual-purpose EOC/training room with full audio/visual capabilities.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost**            **\$ 500,000**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Cost by Fiscal Year	\$ 500,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	500,000	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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:

- 2019 Highway 3 to Kobayashi
- 2020 Kobayashi to Interstate 45
- 2020 Interstate 45 to Challenger Park
- 2021 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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ 750,000	\$ 800,000	\$ 1,500,000

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ 2,000	\$ 6,000	\$ 11,000

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2017 - 2021**

**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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ 100,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	100,000	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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 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**            \$    150,000

		2017	2018	2019	2020	2021
Cost by Fiscal Year	\$	-	-	-	150,000	-

**Sources of Funding Identified**

		2017	2018	2019	2020	2021
Bond Issuances	\$	-	-	-	150,000	-
Grants		-	-	-	-	-
Contributions		-	-	-	-	-
General Fund Revenues		-	-	-	-	-
Other Funding		-	-	-	-	-

**Operations and Maintenance Costs**

		2017	2018	2019	2020	2021
Cost by Fiscal Year	\$	-	-	-	-	-

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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 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**            **\$ 200,000**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 200,000	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ -	\$ -	\$ 200,000	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 9,000,000	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ -	\$ -	\$ 1,800,000	\$ -
Grants	-	-	-	7,200,000	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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**            \$    100,000

		<b>2017</b>		<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>
Cost by Fiscal Year	\$	100,000	\$	-	\$	-	\$	-	\$	-

**Sources of Funding Identified**

		<b>2017</b>		<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>
Bond Issuances	\$	-	\$	-	\$	-	\$	-	\$	-
Grants		-		-		-		-		-
Contributions		-		-		-		-		-
General Fund Revenues		-		-		-		-		-
Other Funding		100,000		-		-		-		-

**Operations and Maintenance Costs**

		<b>2017</b>		<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>
Cost by Fiscal Year	\$	5,000	\$	5,000	\$	5,000	\$	5,000	\$	5,000

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**General Government**

**Special and General**

**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 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**            \$    **350,000**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ 350,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ 350,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -



**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2017 - 2021**

**General Government**

**Special and General**

**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 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           \$    300,000**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ 300,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ 150,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 1,164,900	\$ -

**Sources of Funding Identified**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Bond Issuances	\$ -	\$ -	\$ -	\$ 698,940	\$ -
Impact Fees	-	-	-	465,960	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 399,600

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	159,840
Utility Fund Revenues	-	-	-	-	239,760
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ 237,500	\$ -	\$ -	\$ -	\$ 237,500

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	95,000	-	-	-	95,000
Utility Fund Revenues	142,500	-	-	-	142,500
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2017 - 2021**

**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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ 266,400	\$ -	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	106,560	-	-
Utility Fund Revenues	-	-	159,840	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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**

		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Cost by Fiscal Year	\$	-	-	-	287,400	-

**Sources of Funding Identified**

		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Bond Issuances	\$	-	-	-	172,440	-
Impact Fees		-	-	-	114,960	-
Utility Fund Revenues		-	-	-	-	-
Other Funding		-	-	-	-	-

**Operations and Maintenance Costs**

		<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Cost by Fiscal Year	\$	-	-	-	-	-



**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**Utility**

**Water**

**Rice Creek Lane 12" Water Line**

**Project Description**

This project consists of approximately 3,100 feet of 12-inch water line south of Myrtle Avenue along the proposed Rice Creek Lane to IH45 to provide water service to this area and complete a water line loop.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    458,600**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ 458,600	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ 275,160	\$ -	\$ -	\$ -
Impact Fees	-	183,440	-	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 710,400	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ -	\$ -	\$ 426,240	\$ -
Impact Fees	-	-	-	284,160	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 297,400	\$ -

**Sources of Funding Identified**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Bond Issuances	\$ -	\$ -	\$ -	\$ 178,440	\$ -
Impact Fees	-	-	-	118,960	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2017 - 2021**

**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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 457,700

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	183,080
Utility Fund Revenues	-	-	-	-	274,620
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2017 - 2021**

**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**

		2017		2018		2019		2020		2021
Cost by Fiscal Year	\$	210,250	\$	-	\$	-	\$	-	\$	210,250

**Sources of Funding Identified**

		2017		2018		2019		2020		2021
Bond Issuances	\$	-	\$	-	\$	-	\$	-	\$	-
Impact Fees		84,100		-		-		-		84,100
Utility Fund Revenues		126,150		-		-		-		126,150
Other Funding		-		-		-		-		-

**Operations and Maintenance Costs**

		2017		2018		2019		2020		2021
Cost by Fiscal Year	\$	-	\$	-	\$	-	\$	-	\$	-

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2017 - 2021**

**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**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ 319,200	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ 191,250	\$ -	\$ -	\$ -
Impact Fees	-	127,680	-	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2017 - 2021**

**Utility**

**Wastewater**

**Rice Creek Lane 12" Sanitary Sewer Line**

**Project Description**

This project consists of approximately 3,100 feet of 12-inch sanitary sewer line south of Myrtle Avenue along the proposed Rice Creek Lane to IH45 to provide service to this area.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$   566,800**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ 566,800	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ 340,080	\$ -	\$ -	\$ -
Impact Fees	-	226,720	-	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2017 - 2021**

**Utility**

**Wastewater**

**Replace Lift Station #3 Force Main**

**Project Description**

Lift station #3 serves a regional station that takes care of the sanitary flow from a substantial portion of the city. The force main that leaves this location routes under State Highway 3, numerous pipelines, and the railroad. Hence, the force main has not undergone the same upgrades as the lift station. Neither does the force main adequately accommodate its peak loading. This project will replace this force main.

**Effect Upon Operations & Maintenance**

No change to operation and maintenance expenditures are anticipated with this item.

**Estimated Project Cost           \$    500,000**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ 500,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2017	2018	2019	2020	2021
Bond Issuances	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2017	2018	2019	2020	2021
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -



**City of Webster, Texas**  
**Summary of Unobligated Fund Balance <sup>1</sup>**  
**Capital Projects Funds**  
**As of September 30, 2016**

	<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	\$ 2,508,473	\$ 432,609	\$ 29,905	\$ 104,308	\$ 141,958
Securities	-	499,244	-	-	-
Accrued Interest	-	-	-	-	-
Liabilities	-	(8,069)	(29,905)	-	-
<b>Total Current Resources</b>	<b>2,508,473</b>	<b>923,783</b>	<b>0</b>	<b>104,308</b>	<b>141,958</b>
<b>Allocated Budget Outstanding</b>					
Webster Space Walk	\$ 1,828,080	\$ -	\$ -	\$ -	\$ -
Walnut Park Track	150,000	-	-	-	-
I45 Util Reloc - Med Ctr to FM 2351	-	3,000	-	-	-
Traffic Preemption	-	120,059	-	-	-
Various Sidewalks	-	388,871	-	-	-
I45 Util Reloc - Bypass to FM 518	-	24,659	-	-	-
Harris County Bike Lane Plan	-	384,800	-	-	-
Community House Demolition	-	-	-	100,000	-
FM 270 Park	380,000	-	-	-	129,060
42" Water Line	-	-	-	-	-
<b>Total Allocated Budget Outstanding</b>	<b>2,358,080</b>	<b>921,389</b>	<b>-</b>	<b>100,000</b>	<b>129,060</b>
<b>Unobligated Fund Balance</b>	<b>\$ 150,393</b>	<b>\$ 2,394</b>	<b>\$ -</b>	<b>\$ 4,308</b>	<b>\$ 12,898</b>

<sup>1</sup> Includes only ongoing capital projects as of September 30, 2016. 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>	
\$ 1,350,662	\$ 2,131,437	\$ 488,097	\$ 13,680	\$ 64,745	\$ 7,265,874
-	549,480	-	-	-	1,048,723
-	-	-	-	-	-
-	-	-	-	(27,550)	(65,524)
<b>1,350,662</b>	<b>2,680,917</b>	<b>488,097</b>	<b>13,680</b>	<b>37,195</b>	<b>8,249,073</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,828,080
-	-	-	-	-	150,000
-	-	-	-	-	3,000
-	-	-	-	-	120,059
-	-	-	-	-	388,871
-	-	-	-	-	24,659
-	-	-	-	-	384,800
-	-	-	-	-	100,000
-	-	-	-	-	509,060
-	-	400,000	-	-	400,000
-	-	<b>400,000</b>	-	-	<b>3,908,529</b>
<b>\$ 1,350,662</b>	<b>\$ 2,680,917</b>	<b>\$ 88,097</b>	<b>\$ 13,680</b>	<b>\$ 37,195</b>	<b>\$ 4,340,544</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 2016-17, \$721,800 of the \$4,038,900 in budgeted revenues (17.9%) will be used to pay debt service requirements on the Sales Tax Revenue Refunding Bonds, Series 2015.

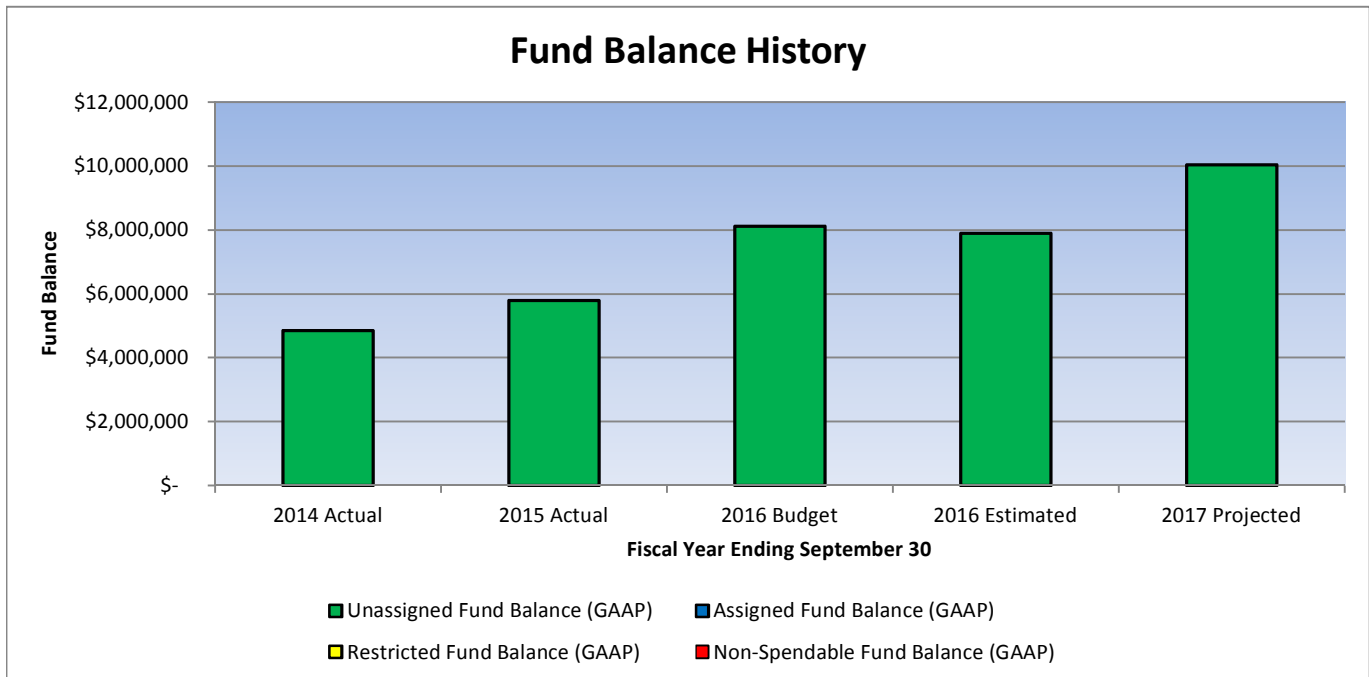
**WEDC Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b><u>Budget Basis:</u></b>					
Beginning Unassigned Fund Balance (GAAP)	\$ 3,771,730	\$ 4,852,626	\$ 5,786,644	\$ 5,786,644	\$ 7,884,084
Revenues <sup>1</sup>	3,807,913	4,094,607	4,254,500	4,073,950	4,038,900
Expenditures	(2,727,430)	(3,160,589)	(1,917,960)	(1,976,510)	(1,884,080)
Net Increase / (Decrease) in Fund Balance	1,080,483	934,018	2,336,540	2,097,440	2,154,820
Ending Unassigned Fund Balance (Budget)	<b>\$ 4,852,213</b>	<b>\$ 5,786,644</b>	<b>\$ 8,123,184</b>	<b>\$ 7,884,084</b>	<b>\$ 10,038,904</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Unassigned Fund Balance (Budget)	\$ 4,852,213	\$ 5,786,644	\$ 8,123,184	\$ 7,884,084	\$ 10,038,904
Adjustment <sup>2</sup>	413	-	-	-	-
Unassigned Fund Balance (GAAP)	4,852,626	5,786,644	8,123,184	7,884,084	10,038,904
Assigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 4,852,626</b>	<b>\$ 5,786,644</b>	<b>\$ 8,123,184</b>	<b>\$ 7,884,084</b>	<b>\$ 10,038,904</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Franchise &amp; Local Taxes</b>					
2010 Sales Tax	\$ 3,803,157	\$ 4,089,529	\$ 4,250,270	\$ 4,055,650	\$ 4,025,230
<b>Total Franchise &amp; Local Taxes</b>	<b>3,803,157</b>	<b>4,089,529</b>	<b>4,250,270</b>	<b>4,055,650</b>	<b>4,025,230</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	4,756	5,078	4,230	18,300	13,670
<b>Total Miscellaneous Income</b>	<b>4,756</b>	<b>5,078</b>	<b>4,230</b>	<b>18,300</b>	<b>13,670</b>
<b>WEDC Fund</b>	<b>\$ 3,807,913</b>	<b>\$ 4,094,607</b>	<b>\$ 4,254,500</b>	<b>\$ 4,073,950</b>	<b>\$ 4,038,900</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 2015-2016

- Successfully recruited TopGolf as a premier entertainment venue within the Destination Development
- Facilitated the opening of the newly constructed 108,000 square-foot Magnolia Court Business Park
- Celebrated the construction of the City's eighteenth hotel, along with a sixteen-year partnership with Space Center Houston

### DIVISION GOALS AND ACTION ITEMS FOR FY 2016-2017

**Goal:** Cultivate and solidify the Destination Development project

**Action Item:** Recruit retail, dining, entertainment, and hotel venues for the project area

**Goal:** Foster economic development and enhance mobility through construction of new roadways in key sectors

**Action Item:** Work with developers, property owners, businesses, and agencies to create new roadways

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

**Action Item:** Conduct business recruitment, retention, and expansion activities for targeted sectors

### SIGNIFICANT CHANGES IN THE FY 2016-2017 BUDGET

- Appropriations in professional services increase to fund various feasibility studies for potential projects
- Expenditures for dues fall as WEDC discontinues funding for Bay Area Houston Advanced Technology Consortium
- Transfers to the WEDC Debt Service Fund decline to reflect lower annual debt service payments

<u>WORKLOAD MEASURES</u>	<u>2014-2015 ACTUAL</u>	<u>2015-2016 BUDGET</u>	<u>2015-2016 ESTIMATE</u>	<u>2016-2017 BUDGET</u>
Number of business proposals generated	62	55	50	50
Number of business visitations	59	60	50	50
Number of special events at which the City is marketed	30	50	30	30
 <b><u>PERFORMANCE MEASURES</u></b>				
Development commitment from businesses	5	10	8	8
Proposals that generate inquiries within one year	20%	40%	20%	20%
Square feet developed for new or expanding businesses	333,031	360,000	350,000	350,000

**050 - WEDC Fund  
Expenditures**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Supplies</b>					
1400 Office & Postage	\$ 1,123	\$ 2,245	\$ 2,000	\$ 1,180	\$ 2,000
1700 Small Tools & Equipment	19	198	200	100	200
<b>Total Supplies</b>	<b>1,142</b>	<b>2,443</b>	<b>2,200</b>	<b>1,280</b>	<b>2,200</b>
<b>Services</b>					
3030 Attorney	425	-	5,000	-	5,000
3050 Auditor	7,090	6,300	6,300	6,300	6,300
3055 Business Development	7,187	5,250	8,300	4,700	8,300
3130 Consultant / Prof. Services	8,568	1,950	2,500	75,000	22,500
3190 Dues, Subscriptions, Books	28,397	28,312	28,610	28,300	26,610
3310 General Insurance	2,551	7,990	9,690	7,620	9,690
3490 Printing	96	775	1,000	1,000	1,000
3530 Professional Development	48	399	1,500	1,500	1,500
3570 Publications	-	-	1,000	-	-
3590 Public Relations	3,454	3,398	4,000	2,000	4,000
3670 Street Lights	45,072	43,787	45,150	46,100	45,150
3795 Economic Development Initiatives	-	750,000	-	-	-
<b>Total Services</b>	<b>102,887</b>	<b>848,161</b>	<b>113,050</b>	<b>172,520</b>	<b>130,050</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	1,593,370	1,279,955	772,680	772,680	721,800
<b>Total Other Financing Uses</b>	<b>2,623,400</b>	<b>2,309,985</b>	<b>1,802,710</b>	<b>1,802,710</b>	<b>1,751,830</b>
<b>WEDC</b>	<b>\$ 2,727,430</b>	<b>\$ 3,160,589</b>	<b>\$ 1,917,960</b>	<b>\$ 1,976,510</b>	<b>\$ 1,884,080</b>



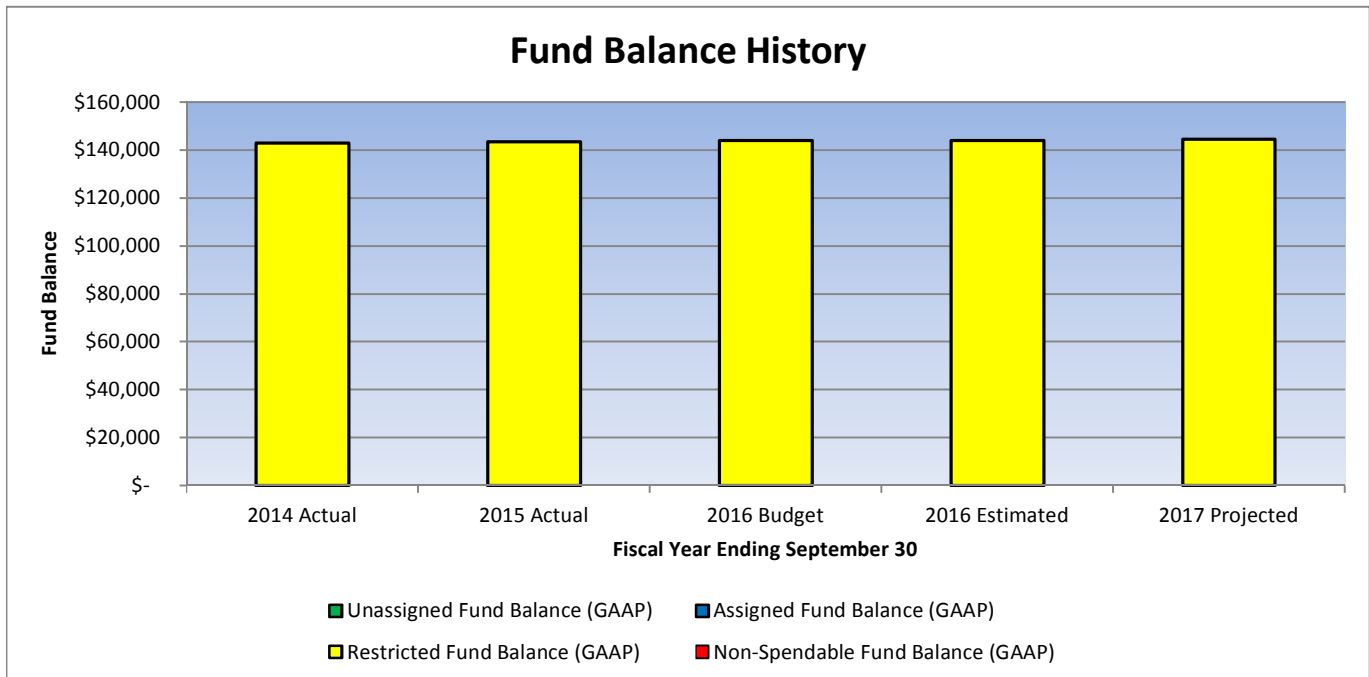
**WEDC Debt Service Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2014	Actual 2015	Budget 2016	Estimated 2016	Projected 2017
<b><u>Budget Basis:</u></b>					
Beginning Restricted Fund Balance (GAAP)	\$ 141,520	\$ 143,029	\$ 143,358	\$ 143,358	\$ 143,858
Revenues <sup>1</sup>	1,594,274	10,609,270	773,420	773,080	722,330
Expenditures	(1,592,765)	(10,608,941)	(772,680)	(772,580)	(721,800)
Net Increase / (Decrease) in Fund Balance	1,509	329	740	500	530
Ending Restricted Fund Balance (Budget)	<b>\$ 143,029</b>	<b>\$ 143,358</b>	<b>\$ 144,098</b>	<b>\$ 143,858</b>	<b>\$ 144,388</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Restricted Fund Balance (Budget)	\$ 143,029	\$ 143,358	\$ 144,098	\$ 143,858	\$ 144,388
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	143,029	143,358	144,098	143,858	144,388
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 143,029</b>	<b>\$ 143,358</b>	<b>\$ 144,098</b>	<b>\$ 143,858</b>	<b>\$ 144,388</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 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 904	\$ 780	\$ 740	\$ 400	\$ 530
<b>Total Miscellaneous Income</b>	<b>904</b>	<b>780</b>	<b>740</b>	<b>400</b>	<b>530</b>
<b>Other Financing Sources</b>					
8100 Transfer from WEDC Fund	1,593,370	1,256,350	772,680	772,680	721,800
8150 Transfer from WEDC Fund	-	23,605	-	-	-
8156 Transfer from Fund 056	-	4,626,538	-	-	-
8996 Bond Issuance	-	4,510,000	-	-	-
8997 Bond Premium	-	191,997	-	-	-
<b>Total Other Financing Sources</b>	<b>1,593,370</b>	<b>10,608,490</b>	<b>772,680</b>	<b>772,680</b>	<b>721,800</b>
<b>WEDC Debt Service Fund</b>	<b>\$ 1,594,274</b>	<b>\$ 10,609,270</b>	<b>\$ 773,420</b>	<b>\$ 773,080</b>	<b>\$ 722,330</b>

**057 - WEDC Debt Service Fund  
Expenditures**

Object Description	Actual 2013-2014	Actual 2014-2015	Budget 2015-2016	Estimate 2015-2016	Budget 2016-2017
<b>Services</b>					
3080 Financial	\$ -	\$ -	\$ 500	\$ 400	\$ 500
<b>Total Services</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>400</b>	<b>500</b>
<b>Debt Service</b>					
5014 Principal - 2015 S/T Rev Ref	-	1,025,000	665,000	665,000	640,000
5016 Principal - 2006 S/T Ref & Imprv	1,150,000	-	-	-	-
5120 Bond Issuance Costs	-	132,454	-	-	-
5130 Escrow - Bond Refunding	-	9,211,702	-	-	-
5514 Interest - 2015 S/T Rev Ref	-	47,152	107,180	107,180	81,300
5516 Interest - 2006 S/T Ref & Imprv	442,765	192,633	-	-	-
<b>Total Debt Service</b>	<b>1,592,765</b>	<b>10,608,941</b>	<b>772,180</b>	<b>772,180</b>	<b>721,300</b>
<b>WEDC Debt Service</b>	<b>\$ 1,592,765</b>	<b>\$ 10,608,941</b>	<b>\$ 772,680</b>	<b>\$ 772,580</b>	<b>\$ 721,800</b>

### WEDC Debt Service Fund

#### Amortization Summary Grand Total - All Obligations

	Payment	Principal	Interest	Principal Balance
9/30/2016				\$ 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>\$ 4,668,341</b>	<b>\$ 4,470,141</b>	<b>\$ 198,200</b>	<b>\$ -</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

Purpose: Proceeds from the sale of the Bonds will be used for (i) refunding the Corporations's outstanding Sales Tax Revenue & Improvement Refunding Bonds, Series 2006 for debt service savings, and (ii) paying the costs of issuing the Bonds.

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2016				\$ 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>\$ 3,018,200</b>	<b>\$ 2,820,000</b>	<b>\$ 198,200</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
9/30/2016				\$ 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>\$ 1,650,141</b>	<b>\$ 1,650,141</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					
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Tax Year	2010	2011	2012	2013	2014	2015
Tax Rate <sup>1</sup>	0.25750	0.28528	0.28528	0.26960	0.24874	0.23447
Total Tax Levy and Adjustments	3,341,573	3,745,963	3,937,886	4,133,780	4,029,962	4,332,762
Collections within the Fiscal Year of the Levy <sup>2</sup>	3,361,585	3,730,576	3,921,147	4,187,311	4,095,095	4,319,844
Collections as Percentage of Current Levy and Adjustments	100.60%	99.59%	99.57%	101.29%	101.62%	99.70%
Outstanding Delinquent Taxes	5,673	4,006	4,271	4,564	5,402	12,919
O/S Delinquent Taxes as Percentage of Current Levy and Adjustments	0.17%	0.11%	0.11%	0.11%	0.13%	0.30%
Collections in Subsequent Years	(25,686)	11,380	12,468	(58,095)	(70,535)	-
Total Collections to Date	3,335,899	3,741,956	3,933,615	4,129,216	4,024,560	4,319,844
Total Collections as Percentage of Total Tax Levy and Adjustments	99.83%	99.89%	99.89%	99.89%	99.87%	99.70%

**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	2017 Rank	2016-17 Assessed Value <sup>1</sup>	% of Assessed Value	2008 Rank	2007-08 Assessed Value <sup>1</sup>	% of Assessed Value
Clear Lake Regional Med Ctr	Hospital	1	\$ 157,703,308	7.4%	1	\$ 70,326,600	6.1%
HC200 Blossom Street LLC	Hospital	2	98,279,634	4.6%			
Centennial Edgewater LP	Apartments	3	46,380,134	2.2%			
Weingarten Realty Investors	Comm. Shopping Ctr	4	43,000,000	2.0%	8	15,483,470	1.3%
Price Baybrook Ltd	Retail Center	5	37,160,597	1.7%	4	17,373,560	1.5%
Marquis Clear Lake Apartments LP	Apartments	6	37,140,210	1.7%	2	45,499,970	4.0%
ROC II TX Preserve LLC	Apartments	7	33,310,680	1.6%	5	17,195,000	1.5%
G&E Healthcare REIT Mountain Plains	Medical Office	8	29,758,500	1.4%	9	15,000,000	1.3%
GS Seven Palms LP	Apartments	9	28,916,000	1.4%			
WDOP Sub I LP	Apartments	10	25,881,893	1.2%	6	16,900,000	1.5%
Clear Lake Central II/III Ltd	Commercial Offices				3	20,411,940	1.8%
Medistar Webster Medical Center Ltd	Hospital				7	16,481,740	1.4%
Clear Lake Center LP	Comm. Shopping Ctr				10	14,953,260	1.3%
<b>Subtotal</b>			<b>\$ 537,530,956</b>	<b>25.2%</b>		<b>\$ 249,625,540</b>	<b>21.7%</b>
Other Taxpayers			1,591,550,206	74.8%		899,447,117	78.3%
<b>Total</b>			<b>\$ 2,129,081,162</b>	<b>100.0%</b>		<b>\$ 1,149,072,657</b>	<b>100.0%</b>

Source: Harris County Tax Assessor-Collector

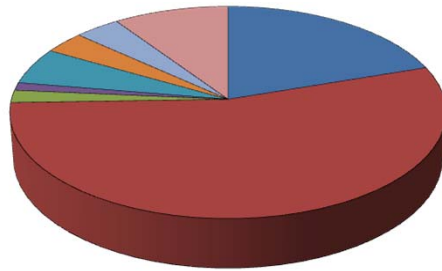
Notes

<sup>1</sup> Values taken from Certified Tax Roll

**Sales Tax Revenue Composite  
Current Year and Nine Years Ago**

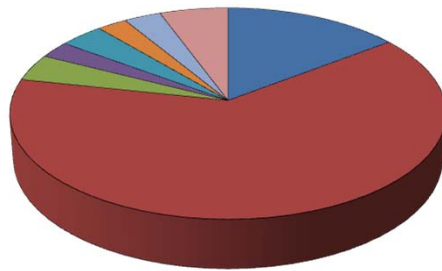
<u>Class</u>	<u>FYE 2016</u>	<u>FYE 2006</u>
Restaurants	19.9%	14.7%
Retail	54.6%	63.6%
Energy	1.9%	4.1%
Communication	1.2%	2.6%
Entertainment	5.6%	3.7%
Medical	3.4%	2.5%
Auto / Repair / Gas Stations	3.8%	3.1%
Other	9.6%	5.7%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>

**Sales Tax Composite - FY 2015-2016**



- Restaurants
- Retail
- Energy
- Communication
- Entertainment
- Medical
- Auto / Repair / Gas Stations
- Other

**Sales Tax Composite - FY 2005-2006**



- Restaurants
- Retail
- Energy
- Communication
- Entertainment
- Medical
- Auto / Repair / Gas Stations
- Other





## Demographics

Land size 6.64 sq. miles  
 Webster population est. 10,454  
 Number of households 4,680  
 Population by age

Under 14 years	19%
15-19 years	6%
20-44 years	50%
45-64 years	15%
65 years and over	10%

Median age - 29  
 Average household size - 2.18  
 2016 est. annual household income - \$50,073  
 30% of residents have a bachelor's degree

## Labor Force and Economic Base

Houston Area Labor Force: 3,306,384  
 Employment by occupation

38% Managerial/Professional
16% Service Occupations
16% Sales and Office
20% Construction/Maintenance
10% Production/Transportation

## Education

Served by Clear Creek ISD  
 Website: [www.ccisd.net](http://www.ccisd.net)

## Major Employers

Academy Sports & Outdoors  
 Bay Area Regional Medical Center  
 Cinemark  
 City of Webster  
 Clear Creek Independent School District  
 Clear Lake Regional Medical Center  
 Houston Physicians' Hospital  
 Kindred Hospital - Clear Lake  
 Main Event Entertainment  
 Raytheon  
 Topgolf Webster

## Predominant Business Categories

Healthcare  
 Retail and Dining  
 Aerospace and Aviation  
 Recreation and Tourism  
 Hospitality  
 Information Technology

## Financial Status

City Bond Rating:  
 "AA+" from Standard and Poors  
 Fiscal Year 2016-17 assessed

property value totals:	\$	1,954,890,580
2016-17 net taxable value:	\$	1,915,132,045
Annual FY 2015-16 sales tax revenue:	\$	16,222,600
Projected FY 2016-17 sales tax revenue:	\$	16,100,930
Adopted 2016 City property tax rate:	\$	0.28450

8.25% total sales tax rate

6.25% State
2.50% City

## Quality of Life

Median home value	\$ 93,400
Average home sale list price	\$ 252,125
Average rent (home)	\$ 1,635

## Cost of Living Index

(US avg = 100)

	<u>Index</u>
New York	168.0
Los Angeles	163.5
Washington, DC	154.0
Miami	118.7
Sugar Land	111.6
Dallas	106.3
League City	104.7
Chicago	103.4
Friendswood	103.3
U.S.	100.0
Houston	98.2
Galveston	98.2
Pearland	97.3
Atlanta	96.8
La Porte	86.2
<b>Webster</b>	<b>81.4</b>

## Crime Rate Index

1 (low crime) - 100 (high crime)

	<u>Violent</u>	<u>Property</u>
Washington, DC	87.1	59.5
Miami	83.9	61.6
Atlanta	82.9	68.4
Houston	79.7	63.4
Dallas	67.1	62.3
Galveston	66.4	68.2
New York	63.5	31.7
Chicago	62.8	57.5
Los Angeles	62.8	41.6
<b>Webster</b>	<b>54.9</b>	<b>75.1</b>
U.S.	41.4	43.5
Sugar Land	40.8	40.5
Pearland	37.0	35.3
La Porte	36.6	38.0
League City	30.1	45.1
Friendswood	26.7	22.7

## Commute Time

	<u>Minutes</u>
New York	39.1
Chicago	33.5
Friendswood	30.5
Pearland	30.0
Washington, DC	29.6
Los Angeles	29.2
League City	28.9
Sugar Land	28.5
Miami	26.4
Houston	25.8
Atlanta	25.6
U.S.	25.4
Dallas	25.1
La Porte	24.4
<b>Webster</b>	<b>23.2</b>
Galveston	19.0

## Climate

	<u>Webster</u>	<u>U.S</u>
Rainfall (in.)	57.1	36.5
Snowfall (in.)	0.1	25.0
Precipitation Days	98	100
Sunny Days	202	205
Avg. July High	91.0	86.5
Avg. Jan Low	43.4	20.5

## Recreation

5 City parks  
 26 acres of green space, nature trails and sports fields  
 Adult, Youth, and Senior programs  
 Annual special events include:  
 July 4th celebration, Easter celebration, health fair

## 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