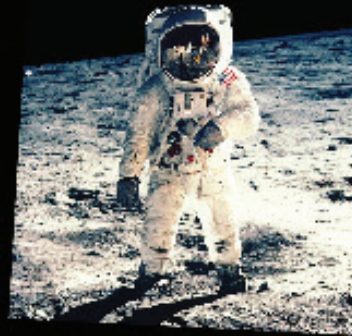


# City of Webster, Texas Annual Budget



Linked to the Future  
by opening the Road



Fiscal Year 2017-2018



City of Webster, Texas  
Fiscal Year 2017–2018  
Budget Cover Page  
September 19, 2017

This budget will raise more revenue from property taxes than last year's budget by an amount of \$644,927, which is a 11.08 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 \$155,065.

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

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

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

**Property Tax Rate Comparison**

	<b>2017-2018</b>	<b>2016-2017</b>
Property Tax Rate:	\$0.31725/100	\$0.28450/100
Effective Tax Rate:	\$0.29247/100	\$0.24046/100
Effective Maintenance & Operations Tax Rate:	\$0.19625/100	\$0.15668/100
Rollback Tax Rate:	\$0.31926/100	\$0.28456/100
Debt Rate:	\$0.09176/100	\$0.09825/100

Total debt obligation for City of Webster, Texas secured by property taxes:  
\$11,935,000



# CITY OF WEBSTER, TEXAS ANNUAL BUDGET

FISCAL YEAR  
OCTOBER 1, 2017 – SEPTEMBER 30, 2018

## **ADOPTED**

ON  
SEPTEMBER 19, 2017

### THE MAYOR AND CITY COUNCIL

Donna Rogers, Mayor  
Andrea Wilson, Mayor Pro Tem  
Jennifer Heidt, Councilmember  
Larry Tosto, 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 \$644,927 or 11.08%, and of that amount \$155,065 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF WEBSTER, TEXAS  
CITY OFFICIALS

Prepared By:

William Michael Rodgers, CPA  
Director of Finance and Administration

Melinda Caperton, CGFO  
Accounting Manager

Stephen Shen, CGFO  
Senior Accountant

Crystal Roan  
Carmen Williams  
Derhyl Hebert  
Shannon Hicks  
Danny Presley  
Patrick Shipp  
Joe Ferro  
Dr. Betsy Giusto

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: In April 2017, City Council agreed to fund the \$3,500,000 restoration of the Apollo Mission Operations Control Room and related areas at NASA Johnson Space Center using hotel occupancy taxes. A national historic landmark, this is the site where NASA's flight control team planned, trained, and executed a series of human spaceflight missions that landed a man on the moon and returned him safely to earth. The restoration project will bring the room back to its authentic 1960's appearance and enhance the visitor experience for years to come. The renovation project should be completed in time for the 50<sup>th</sup> anniversary of the Apollo 11 mission.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Webster**

**Texas**

For the Fiscal Year Beginning

**October 1, 2016**

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, 2016. 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 – 55)**

### 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 56 - 253)**

### 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 204 - 241)**

This section presents the City's plan for development for Fiscal Years 2018 - 2022. 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 254 - 271)**

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



[www.cityofwebster.com](http://www.cityofwebster.com)

OFFICE OF THE CITY MANAGER

September 19, 2017

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, 2017 (FY 2017-18). 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 City Council. The budget identifies issues confronting the community and provides a plan for serving and meeting citizen expectations.

There will be both challenges and opportunities in the coming year. Sales tax revenue, our primary source of income, is expected to remain flat as the popularity of online sales and the expansion of Baybrook Mall have pushed consumer dollars away from local brick and mortar stores. All is not bleak, however. The City is literally paving the way for future commercial development by constructing roads and other public infrastructure. Several key international businesses have been recruited to Magnolia Business Park. Groundbreaking for the new Odyssey Business Park has recently occurred. Our economic development staff have been tirelessly working to secure retail, dining, and entertainment venues for the area.

The FY 2017-18 Annual Budget includes total resources of \$41,254,220 and expenditures of \$39,145,780, including transfers and planned use of fund balance. The amended budget for FY 2016-17 contains resources of \$43,615,790 and expenditures of \$40,461,610 by comparison. 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, 2017, and the projected balance for the fiscal year ending September 30, 2018. The City plans to use \$44,380 of fund balance in the upcoming year to complete capital projects.

	<b>As of 09/30/2015</b>	<b>As of 09/30/2016</b>	<b>Estimated 09/30/2017</b>	<b>Projected 09/30/2018</b>
<b>Unassigned Spendable Fund Balance</b>	\$12,874,640	\$11,959,903	\$12,956,603	\$12,912,223
<b>% of Total Budgeted Expenditures</b>	65.6	55.8	63.1	60.9

**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-five percent of General Fund revenue is derived from sales taxes. The FY 2017-18 Annual Budget anticipates revenue to remain flat at \$11,578,500 after falling more than three percent during 2017. The expansion of the nearby mall has directly increased competition for our top retailers and restaurants. Non-taxable internet sales also pose a threat. Although the Webster Economic Development Corporation has aggressively ramped up its business recruitment efforts, it may take several months before significant sales taxes are generated from new commercial sites.

**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 \$2,037,298,684, 2.2% above the 2016 adjusted taxable value. Current property tax revenue of \$4,594,000 is budgeted. The FY 2017-18 Annual Budget reflects a property tax rate of \$0.31725 per \$100 of valuation, 11.51% greater than the \$0.28450 tax rate that was adopted for 2016. The increase to the property tax levy is necessitated by the static sales tax revenue that is predicted for next year.



### **Other Revenues**

Most other revenues remain relatively stable. Excluding sales tax, franchise and local taxes fall by three percent. Permit fees increase by eight percent as residential and commercial construction continues to remain strong. Municipal court fines and fees hold steady after falling by six percent from 2016.

### **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 2017-18 Annual Budget:

- Depending upon an individual's performance, employees are eligible to receive a 2.5% or 5.0% increase in pay as part of the normal review cycle.
- After experiencing few claims during the year, health insurance premiums have fallen by six percent.

One Deputy Court Clerk position is being eliminated after it remained vacant for the past two years. One vacant Shift Commander position in the Fire Department will not be funded for FY 2017-18.

### **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 slightly from \$8,493,630 to \$8,401,780. Some noteworthy items for the Police Department include:

- One Sergeant position is transferred from the Administration Division to the Patrol Division to consolidate supervision of the street crimes and traffic units. Internal affairs duties are reassigned to the support services commander.
- Appropriations for vehicle and equipment supplies rise by \$14,520 due to higher fuel consumption and prices.

- The City recently renewed its energy contract for a five-year term with a significantly lower price per kilowatt hour. Utility costs in the Administration Division fall by \$26,320 as a result of the successful negotiation.

### **Fire Department**

Fire prevention, fire suppression, and emergency medical services remain a high priority. The FY 2017-18 Annual Budget lists expenditures totaling \$3,200,400, an increase of \$54,620 over FY 2016-17. Major changes include:

- A new Assistant Fire Chief position was created to enhance the executive leadership of the department. By eliminating the funding for one Shift Commander position, personnel costs in the Operations Division rise by only \$15,460 to accommodate this enhancement.
- Expenditures for vehicle maintenance increase by \$45,000 in the Operations Division as the aging fire engines have required more repairs.
- Capital outlay reflects supplemental requests for the procurement of a digital fire simulator and a CPR assistance device for \$33,000.

### **Emergency Management Department**

The Department of Emergency Management was created by City Council in 2016 due to the increasing workload of the emergency management function. Expenditures in the FY 2017-18 Annual Budget grow by \$28,670 to \$359,580.

- Office furniture and new computers were purchased when the division was formed. Therefore, appropriations for these items fall by \$8,050 for the upcoming year.
- A new mass notification system was implemented during FY 2016-17, reducing service contract costs by \$5,520.
- Information technology expenditures rise by \$23,580 to purchase new computers for the emergency operations center.

### **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 goes up by \$649,150 in FY 2017-18 from \$3,010,840 to \$3,659,990 with changes to the following:

- Several air conditioners, security cameras, and various pieces of furniture for the civic center must be replaced. This is shown by the \$124,500 increase to building maintenance expenditures in the Maintenance Division. Street maintenance costs increase by \$50,000 to repair Travis Street.
- Capital outlay in the Parks Maintenance Division includes a supplemental request to add an outdoor sound system at Texas Avenue Park for \$25,000.
- A transfer to the General Capital Projects Fund provides \$500,000 to design the NASA Bypass Extension from Interstate 45 to NASA Parkway/FM 528 in accordance with the Capital Improvements Program.

### **COMMUNITY DEVELOPMENT**

There are three divisions within Community Development: Administration, Building, and Recreation. Duties of Community Development are comprehensive land use planning; building permitting and inspection; code enforcement; and recreation and educational program development. The budget increases by \$53,960 to \$1,857,100 with these notable items:

- Acquiring new aerial maps and updating geographic information systems software adds \$4,800 to office and postage costs in the Administration Division.
- Information technology expenditures in the Recreation Division expand by \$34,670 to reflect changes to the cost allocation schedule.
- A new twenty-five passenger bus will replace one that has become unreliable. The transfer to the Equipment Replacement Fund rises to provide sufficient funds for the purchase.

### ***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 five percent for residential customers and remain essentially flat for nonresidential customers. Utility revenue is expected to increase by \$617,970, excluding the use of reserves. After adjusting the various rates as discussed below, a typical resident who consumes 5,000 gallons of water will see an increase to his utility bill in the amount of \$6.04 per month.

**Water Rates**

In May 2017, City Council approved a new five-year rate structure that was recommended by a consultant. Increasing for the first time since 2012, the base rate for water rises by 14% for most meter sizes. Volumetric rates are higher in FY 2017-18 to recover sufficient funds for the annual debt service on bonds that are expected to be issued for the City's share of the 42" water line replacement project. A summary of the monthly volumetric water rate charges per 1,000 gallons is shown below.

Class	Current	Adopted
Residential	\$ 3.24	\$ 3.81
Apartment	\$ 3.90	\$ 4.59
Commercial	\$ 3.51	\$ 4.13

**Wastewater Rates**

The base rate for wastewater collection and treatment grows from \$6.99 to \$9.00 per 1,000 gallons. The volumetric rate will increase from \$4.77 to \$5.29 for all customer billing classes. The schedule below reflects the change to the monthly wastewater rates:

Class	Current	Adopted
Residential	\$ 4.77	\$ 5.29
Apartment	\$ 4.77	\$ 5.29
Commercial	\$ 4.77	\$ 5.29

**Drainage Rates**

The drainage rates that are listed below remain unchanged for FY 2017-18.

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 climb from \$1,927,550 to \$2,638,860 in FY 2017-18. Some of the changes to the Water Division include the following:

- Over 1,300 meters are read each month by Public Works employees. Capital outlay includes a supplemental request to install an electronic device on the City's communications tower that will instantly read all automated meters at one time. The estimated cost for this service enhancement is \$100,000.
- The transfer to the Utility Construction Fund is reduced by \$142,500 after moving money in FY 2016-17 to build the Jasmine Street water line.
- Water rates increase, in part, to support an expected debt issuance in mid-2018. The related revenue that is collected prior to the first debt payment will be segregated and transferred into the Utility Debt Service Reserve Fund.

## **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 FY 2017-18 Annual Budget includes expenses of \$3,092,110, an increase of \$686,340 over the previous year. Various Wastewater Division deviations are shown below.

- One Utility Operator position can be eliminated by outsourcing the oil and grease inspection function. This is a contributing factor behind the \$62,850 decline in personnel costs. Partially offsetting those savings, collection and analysis expenses increase by \$50,000.
- The City has performed major maintenance on the wastewater treatment plant over the past few years. Expenses in FY 2017-18 rise by \$675,000 to replace the belt press and repair the bar screens at the plant.
- The transfer to the Utility Construction Fund grows by \$62,540 to upsize the force main at lift station #3 in accordance with the capital improvements program.

## **DRAINAGE**

This division protects the public health through the maintenance of the drainage system in accordance with all regulatory agencies. The budget declines by \$10,080 to \$267,980 with the following items:

- Vehicle maintenance appropriations are lowered by \$2,000 based upon historical costs.
- The transfer for equipment replacement falls by \$4,350 after equipment lives and values are adjusted.

### ***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, eighteen hotels are located within the City of Webster. Totaling \$1,254,000 for FY 2017-18, occupancy tax revenue is essentially unchanged from the year-end estimate for FY 2016-17.

In April 2017, City Council agreed to fund the \$3,500,000 restoration of the Apollo Mission Operations Control Room and related areas at NASA Johnson Space Center. A national historic landmark, this is the site where NASA's flight control team planned, trained, and executed a series of human spaceflight missions that landed a man on the moon and returned him safely to earth. The restoration project will bring the room back to its authentic 1960's appearance and enhance the visitor experience for years to come. Payments are spread over two years. Expenditures in the FY 2017-18 Annual Budget include the final payment of \$1,700,000.

#### **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 \$58,820.

#### **TAX INCREMENT REINVESTMENT FUND**

The Board of Directors of the Webster Tax Increment Reinvestment Zone #1 approved the Second Amended Project Plan and Reinvestment Zone Financing Plan on October 18, 2016. The second amended plan removed all projects from the Zone along with all anticipated costs. After a public hearing and two readings, City Council adopted an ordinance that approved the second amended plan on December 6, 2016. Together these actions effectively terminated the Webster Tax Increment Reinvestment Zone #1 and dissolved its Board of Directors. All funds that were captured over the life of the Zone were returned to the contributing parties in 2016.

**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 2017-18, the City may apply for grants totaling \$149,370.

**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 \$46,000 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 2017-18 Annual Budget anticipates annual revenue of \$33,500. 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 in 2001 for renovation and expansion of the Emergency Operations Center and Police Department building. Revenue from property tax collections is expected to be \$1,881,200. Expenditure appropriations for FY 2017-18 total \$2,201,630.

Payments on tax-supported debt comprise less than six percent of all appropriations included in the FY 2017-18 Annual Budget. Payments over the next four years will average \$2,187,710. 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 2017-18 Annual Budget reflects expenses in the Information Technology Fund of \$1,058,680, an increase of \$299,920 over the previous year, with these notable items:

- Service contract expenses rise by \$92,730 to purchase new antivirus software and to replace the security alarm system for city facilities.
- Capital outlay of \$102,000 reflects supplemental requests to upgrade the server room and to acquire a cell phone signal booster for the fire station.
- The City's computer network infrastructure must be maintained at current standards. The \$215,000 transfer to the IT Projects Fund will be used to upgrade several core switches, increasing data transfer speeds.

### **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 2017-18. The \$399,000 expense budget contains the replacement of eight items, including a passenger bus, boat, and utility all-terrain vehicle. A breakdown by department is shown below.

Department	Vehicles/Equipment
City Council	1
Community Development	1
Public Works	1
Police	2
Fire	1
Water	1
Information Technology	1

### **EMPLOYEE BENEFIT TRUST FUND**

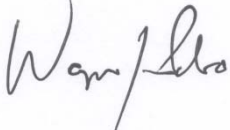
The purpose of this fund is to account for all costs of providing health and dental insurance to employees. Each division is charged based upon the number of employees and the type of insurance coverage they select. The FY 2017-18 Annual Budget anticipates expenses of \$2,200,000.

### ***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 offset flat to declining sales tax revenue. 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.

A handwritten signature in black ink, appearing to read "Wayne J. Sabo". The signature is written in a cursive style with a large initial "W".

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.

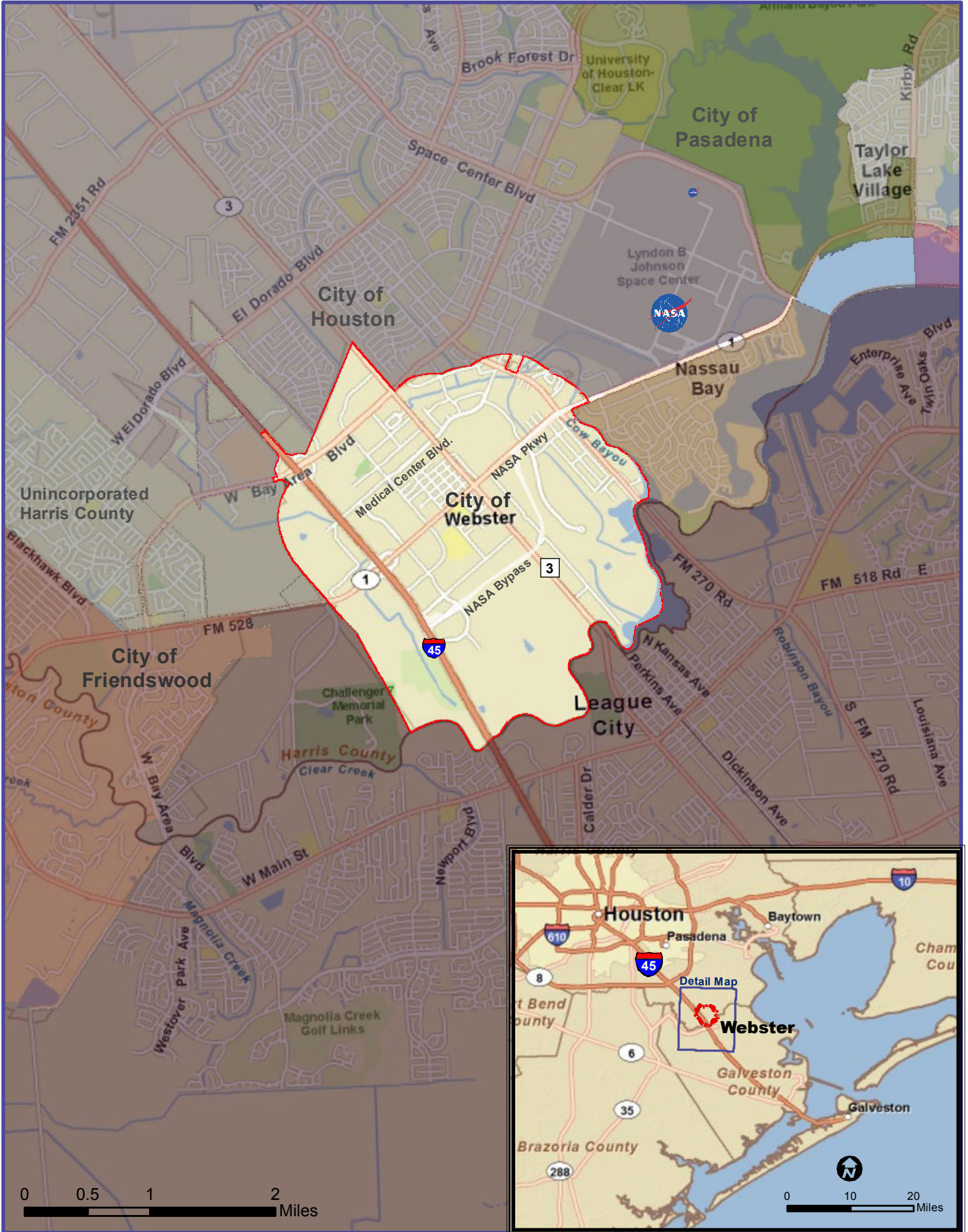
Webster has had its share of tragic events and setbacks. Only a few houses remained standing after the great 1900 hurricane, which killed thousands in Galveston. About half of Webster's population left after the storm. Just when Webster began prospering again, an early, severe freeze decimated the local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

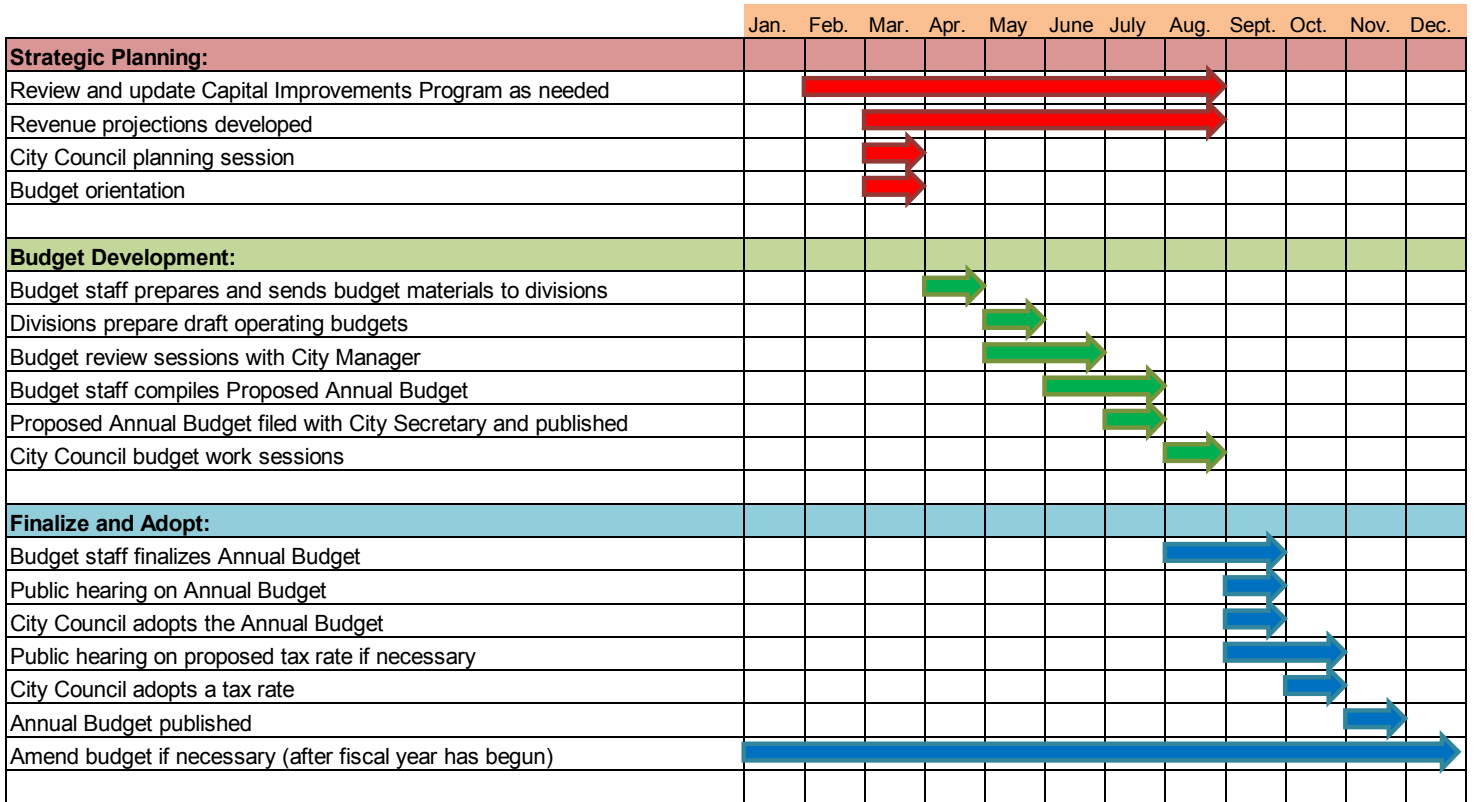
City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
<b>Goal OS1: Maintain a strong, fiscally sustainable organization</b>				
1	Ensure accountability, transparency, and integrity in all government operations	X	X	X
2	Attract and retain qualified employees who will deliver exceptional service	X	X	X
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 2017-2018 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 8)**

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 10)**

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 27)**

Preliminary appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$2,011,319,732 in 2017.

## **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, 2017.

## **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 2017-18 Proposed Budget is Filed with City Secretary (July 18)**

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 \$42,159,370 (including interfund transfers) and a proposed total tax rate of \$0.32409 per \$100 of valuation based upon preliminary tax data.

## **Council Budget Work Sessions (August 1)**

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

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

Certified appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$1,920,342,261. The Finance division performs the effective and rollback tax rate calculations as required by State law. The effective tax rate is calculated to be \$0.29247 per \$100 valuation with a rollback rate of \$0.31926 per \$100 valuation.

### **Public Hearing Held on Proposed Budget (September 19)**

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 2017-2018 Annual Budget (September 19)**

Council approves an ordinance adopting the budget for the fiscal year beginning on October 1, 2017 with total appropriations of \$39,145,780.

### **Public Hearing Held on Proposed Tax Rate (September 19, September 26)**

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 2)**

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 \$0.22549 per \$100 valuation and a debt service tax rate of \$0.09176 per \$100 valuation.

### **FY 2017-18 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.

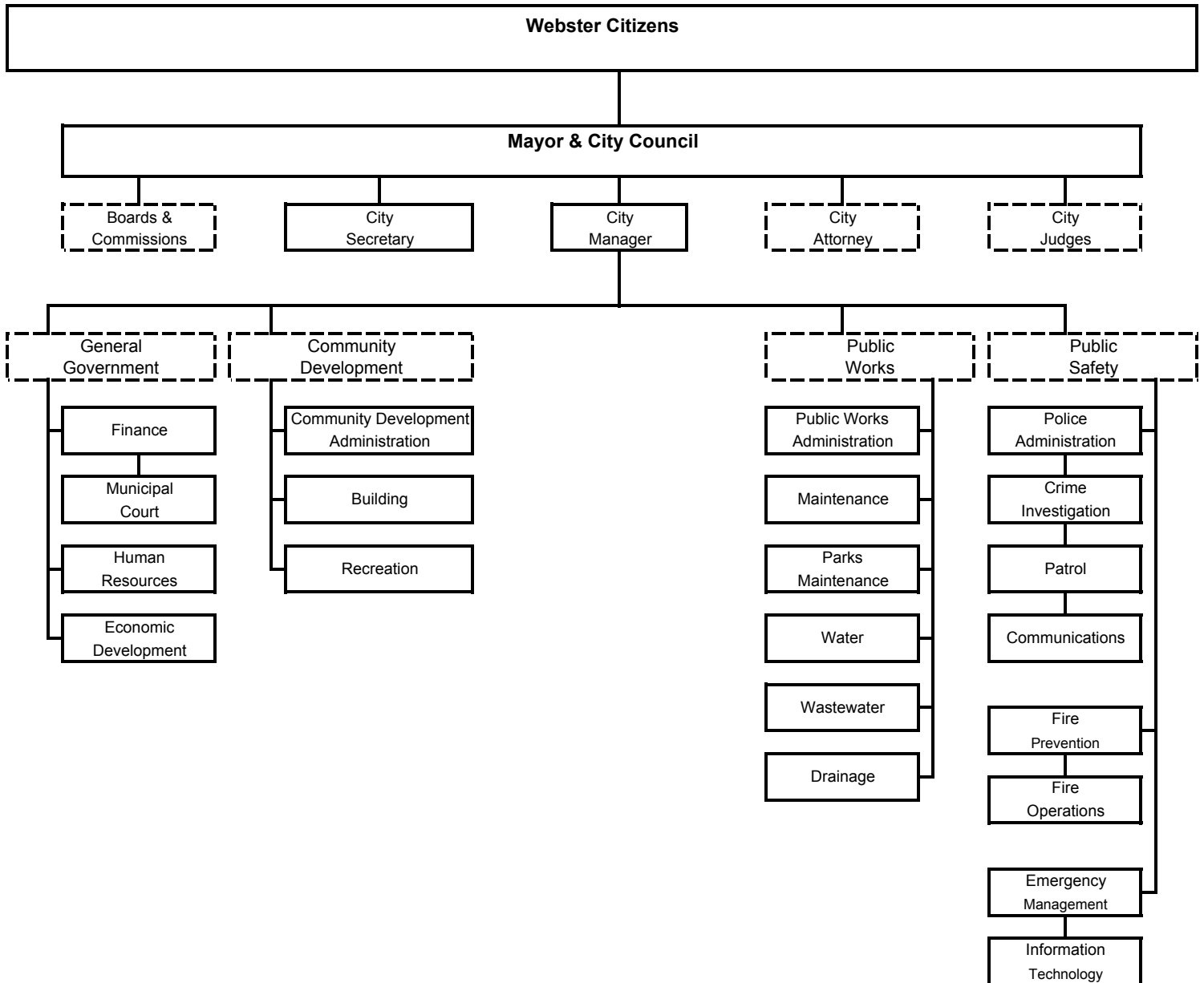
## Fund Structure / Overview

<b>Total Budget - All Funds</b>		<b>\$ 39,145,780</b>
Governmental Funds		
General Fund		\$ 21,205,300
Debt Service Funds		
General Debt Service Fund		\$ 2,201,630
Special Revenue Funds		
Hotel Occupancy Tax Fund		\$ 2,164,180
Municipal Court Fund		\$ 58,820
Public Safety Fund		\$ 46,000
TIRZ Fund		\$ -
Grant Fund		\$ 149,370
PEG Channel Fund		\$ -
Proprietary Funds		
Enterprise Funds		
Utility Fund		\$ 5,998,950
Utility Interest & Sinking Fund		\$ 515,700
Internal Service Funds		
Equipment Replacement Fund		\$ 399,000
Information Technology Fund		\$ 1,058,680
Employee Benefits Trust Fund		\$ 2,200,000
Component Unit		
Webster Economic Development Corporation Fund		\$ 2,164,100
WEDC Debt Service Fund		\$ 984,050

**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

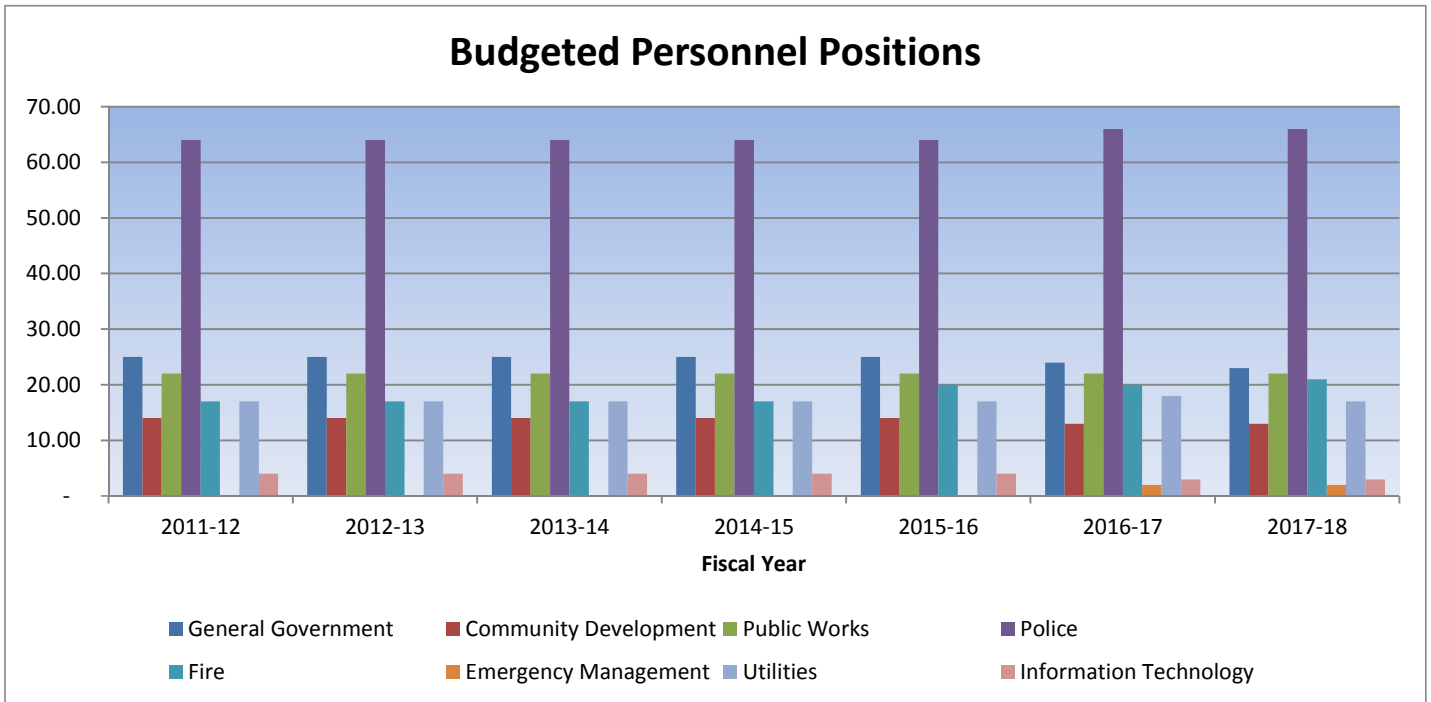
Denotes Divisions

## Budgeted Personnel Positions

<u>Function</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
General Government	25.00	25.00	25.00	25.00	25.00	24.00	23.00
Community Development	14.00	14.00	14.00	14.00	14.00	13.00	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	66.00	66.00
Fire	17.00	17.00	17.00	17.00	20.00	20.00	21.00
Emergency Management	-	-	-	-	-	2.00	2.00
Utilities	17.00	17.00	17.00	17.00	17.00	18.00	17.00
Information Technology	4.00	4.00	4.00	4.00	4.00	3.00	3.00

<b>Total</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>	<b>167.00</b>
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Note:  
Positions are shown as full-time equivalent (FTE)



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

	Fiscal Year						
	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
<b><u>General Fund</u></b>							
General Government							
City Secretary	4.00	4.00	4.00	4.00	5.00	5.00	5.00
City Manager	2.00	2.00	2.00	2.00	2.00	1.00	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	6.00	6.00	5.00
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	5.00	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	5.00	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	-	-	-	-	-
Police							
Administration	4.00	4.00	4.00	5.00	6.00	9.00	8.00
Crime Investigation	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Patrol	37.00	38.00	38.00	37.00	36.00	35.00	36.00
Communications	16.00	15.00	15.00	15.00	15.00	15.00	15.00
Fire							
Prevention	3.00	3.00	3.00	3.00	3.00	5.00	5.00
Operations	14.00	14.00	14.00	14.00	17.00	15.00	16.00
Emergency Management	-	-	-	-	-	2.00	2.00
<b>General Fund Total</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>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	7.50	6.50
Drainage	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>Utility Fund Total</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>18.00</b>	<b>17.00</b>
<b><u>Information Technology Fund</u></b>							
Information Technology	4.00	4.00	4.00	4.00	4.00	3.00	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>3.00</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>166.00</b>	<b>168.00</b>	<b>167.00</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 2017 - 2018**

	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy <sup>3,9</sup>	Municipal Court	Public Safety <sup>5</sup>	TIRZ <sup>4</sup>	Grant <sup>5,6</sup>
Fund Balance at 9/30/2016	\$ 11,959,903	\$ 786,946	\$ 4,903,272	\$ 169,462	\$ 96,589	\$ 1,481,660	\$ (6,223)
Estimated Fund Balance							
Revenue <sup>1</sup>	21,038,020	2,220,300	3,115,680	56,590	31,010	180	77,250
Expenditures	(20,041,320)	(2,213,280)	(2,167,240)	(52,430)	(29,840)	(1,481,840)	(71,830)
Subtotal	996,700	7,020	948,440	4,160	1,170	(1,481,660)	5,420
<b>Estimated at 9/30/2017</b>	<b>\$ 12,956,603</b>	<b>\$ 793,966</b>	<b>\$ 5,851,712</b>	<b>\$ 173,622</b>	<b>\$ 97,759</b>	<b>\$ -</b>	<b>\$ (803)</b>
<b>% Change from Prior Year</b>	<b>8.3%</b>	<b>0.9%</b>	<b>19.3%</b>	<b>2.5%</b>	<b>1.2%</b>	<b>-100.0%</b>	<b>-87.1%</b>
Projected Fund Balance							
Revenue <sup>1</sup>	21,160,920	2,214,230	1,276,000	56,870	31,300	-	149,370
Expenditures	(21,205,300)	(2,201,630)	(2,164,180)	(58,820)	(46,000)	-	(149,370)
Subtotal	(44,380)	12,600	(888,180)	(1,950)	(14,700)	-	-
<b>Projected at 9/30/2018</b>	<b>\$ 12,912,223</b>	<b>\$ 806,566</b>	<b>\$ 4,963,532</b>	<b>\$ 171,672</b>	<b>\$ 83,059</b>	<b>\$ -</b>	<b>\$ (803)</b>
<b>% Change from Prior Year</b>	<b>-0.3%</b>	<b>1.6%</b>	<b>-15.2%</b>	<b>-1.1%</b>	<b>-15.0%</b>	<b>0.0%</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 generally cause revenue to significantly exceed expenditures.

<sup>4</sup> The TIRZ was dissolved on December 6, 2016.

<sup>5</sup> The large swings in fund balance result from the timing of when funds are received and spent.

<sup>6</sup> Fund balance is negative due to pending reimbursements from reimbursement grants.

<sup>7</sup> An increase in reserves is planned for future projects.

<sup>8</sup> The percentage change is due to the low level of reserves carried in this fund.

<sup>9</sup> The decrease in fund balance reflects the use of reserves to fund capital infrastructure.

PEG Channel <sup>3</sup>	Enterprise Funds <sup>2</sup>		Internal Service Funds			Component Unit		Total All Funds
	Utility Fund <sup>7</sup>	Utility Int & Sinking	Equipment Replacement	Information Technology <sup>9</sup>	Employee Benefit Trust <sup>8</sup>	WEDC Fund <sup>9,7</sup>	WEDC Debt Service	
\$ 183,097	\$ 3,835,242	\$ 32,473	\$ 3,177,147	\$ 239,541	\$ 31	\$ 7,887,124	\$ 143,166	\$ 34,889,430
33,310	5,312,970	512,470	670,530	752,650	2,588,940	3,948,790	846,670	41,205,360
-	(4,456,590)	(512,300)	(433,370)	(730,440)	(2,588,930)	(8,589,240)	(846,360)	(44,215,010)
33,310	856,380	170	237,160	22,210	10	(4,640,450)	310	(3,009,650)
<b>\$ 216,407</b>	<b>\$ 4,691,622</b>	<b>\$ 32,643</b>	<b>\$ 3,414,307</b>	<b>\$ 261,751</b>	<b>\$ 41</b>	<b>\$ 3,246,674</b>	<b>\$ 143,476</b>	<b>\$ 31,879,780</b>
18.2%	22.3%	0.5%	7.5%	9.3%	32.3%	-58.8%	0.2%	-8.6%
33,500	5,929,950	515,870	701,860	846,060	2,200,010	3,922,950	984,500	40,023,390
-	(5,998,950)	(515,700)	(399,000)	(1,058,680)	(2,200,000)	(2,164,100)	(984,050)	(39,145,780)
33,500	(69,000)	170	302,860	(212,620)	10	1,758,850	450	877,610
<b>\$ 249,907</b>	<b>\$ 4,622,622</b>	<b>\$ 32,813</b>	<b>\$ 3,717,167</b>	<b>\$ 49,131</b>	<b>\$ 51</b>	<b>\$ 5,005,524</b>	<b>\$ 143,926</b>	<b>\$ 32,757,390</b>
15.5%	-1.5%	0.5%	8.9%	-81.2%	24.4%	54.2%	0.3%	2.8%

**City of Webster, Texas**  
**Budget Summary**  
**Budget Year 2017 - 2018**

Revenues	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	TIRZ	Grant
Property Taxes	\$ 4,604,880	\$ 1,881,200	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	11,758,500						
Franchise & Local Taxes	1,787,550		1,254,000				
Permit Fees	522,300						
Court Fines & Fees	866,810			55,750			
Charges for Service	418,840						
Miscellaneous Income	195,640	3,000	22,000	1,120	31,300	-	
Intergovernmental	-					-	149,370
Other Financing Sources	44,380		888,180	1,950	14,700		
<b>Total Revenue before Transfers</b>	<b>20,198,900</b>	<b>1,884,200</b>	<b>2,164,180</b>	<b>58,820</b>	<b>46,000</b>	<b>-</b>	<b>149,370</b>
Transfers from Other Funds	1,006,400	330,030	-	-	-	-	-
<b>Total Revenue</b>	<b>21,205,300</b>	<b>2,214,230</b>	<b>2,164,180</b>	<b>58,820</b>	<b>46,000</b>	<b>0</b>	<b>149,370</b>
<b>Expenditures</b>							
Personnel	\$ 15,296,290	\$ -	\$ -	\$ 13,180	\$ -	\$ -	\$ -
Supplies	741,780		7,000	6,600	9,000		
Maintenance	957,080			-			
Services	3,057,220	2,000	2,112,780	27,040	37,000	-	149,370
Debt Service	-	2,199,630					
Capital Outlay	65,500						
<b>Total Expenditures before Transfers</b>	<b>20,117,870</b>	<b>2,201,630</b>	<b>2,119,780</b>	<b>46,820</b>	<b>46,000</b>	<b>-</b>	<b>149,370</b>
Transfers to Other Funds	1,087,430	-	44,400	12,000	-	-	-
<b>Total Expenditures</b>	<b>21,205,300</b>	<b>2,201,630</b>	<b>2,164,180</b>	<b>58,820</b>	<b>46,000</b>	<b>-</b>	<b>149,370</b>
<b>Revenue Over / (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 12,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,486,080
33,500						3,919,500		15,678,000
								3,075,050
								522,300
	5,891,000			845,530	2,200,000			922,560
	38,950	170	12,000	530	10	3,450	450	9,355,370
	69,000			212,620				308,620
								149,370
								1,230,830
<b>33,500</b>	<b>5,998,950</b>	<b>170</b>	<b>12,000</b>	<b>1,058,680</b>	<b>2,200,010</b>	<b>3,922,950</b>	<b>450</b>	<b>37,728,180</b>
-	-	515,700	689,860	-	-	-	984,050	3,526,040
<b>33,500</b>	<b>5,998,950</b>	<b>515,870</b>	<b>701,860</b>	<b>1,058,680</b>	<b>2,200,010</b>	<b>3,922,950</b>	<b>984,500</b>	<b>41,254,220</b>
\$ -	\$ 1,439,970	\$ -	\$ -	\$ 314,340	\$ -	\$ -	\$ -	\$ 17,063,780
	668,030			14,170		2,200		1,448,780
	1,285,000			299,030				2,541,110
-	613,630	1,100		112,140	2,200,000	147,820	1,000	8,461,100
	-	514,600					983,050	3,697,280
	201,000		399,000	102,000				767,500
-	<b>4,207,630</b>	<b>515,700</b>	<b>399,000</b>	<b>841,680</b>	<b>2,200,000</b>	<b>150,020</b>	<b>984,050</b>	<b>33,979,550</b>
-	1,791,320	-	-	217,000	-	2,014,080	-	5,166,230
-	<b>5,998,950</b>	<b>515,700</b>	<b>399,000</b>	<b>1,058,680</b>	<b>2,200,000</b>	<b>2,164,100</b>	<b>984,050</b>	<b>39,145,780</b>
<b>\$ 33,500</b>	<b>\$ -</b>	<b>\$ 170</b>	<b>\$ 302,860</b>	<b>\$ -</b>	<b>\$ 10</b>	<b>\$ 1,758,850</b>	<b>\$ 450</b>	<b>\$ 2,108,440</b>

**City of Webster, Texas**  
**Budget Summary History (All Funds) <sup>1</sup>**  
**Fiscal Years 2015 - 2018**

	Budget 2014-2015	Budget 2015-2016	Budget 2016-2017	Budget 2017-2018
<b>Resources</b>				
Property Taxes	\$ 4,048,470	\$ 4,354,310	\$ 5,463,910	\$ 6,486,080
Sales Taxes	15,588,000	17,000,980	16,100,930	15,678,000
Franchise & Local Taxes	2,770,930	3,196,720	3,238,880	3,075,050
Permit Fees	409,120	431,040	484,320	522,300
Court Fines & Fees	1,234,280	1,121,160	996,880	922,560
Charges for Service	8,001,380	8,767,030	9,126,050	9,355,370
Miscellaneous Income	501,140	218,030	330,320	308,620
Intergovernmental	547,280	472,500	580,020	149,370
Other Financing Sources	1,287,950	923,710	285,480	1,230,830
<b>Total Resources before Transfers</b>	<b>34,388,550</b>	<b>36,485,480</b>	<b>36,606,790</b>	<b>37,728,180</b>
Transfers from Other Funds	4,416,880	3,683,150	3,369,100	3,526,040
<b>Total Resources</b>	<b>38,805,430</b>	<b>40,168,630</b>	<b>39,975,890</b>	<b>41,254,220</b>
<b>Expenditures</b>				
Personnel	14,852,970	16,427,950	16,820,330	17,063,780
Supplies	1,308,670	1,468,920	1,405,050	1,448,780
Maintenance	1,888,400	2,370,310	1,466,010	2,541,110
Services	9,095,600	7,228,280	7,626,530	8,461,100
Debt Service	4,146,570	3,299,200	3,444,280	3,697,280
Capital Outlay	1,872,460	966,420	768,500	767,500
<b>Total Expenditures before Transfers</b>	<b>33,164,670</b>	<b>31,761,080</b>	<b>31,530,700</b>	<b>33,979,550</b>
Transfers to Other Funds	5,487,970	4,063,150	4,137,750	5,166,230
<b>Total Expenditures</b>	<b>38,652,640</b>	<b>35,824,230</b>	<b>35,668,450</b>	<b>39,145,780</b>
<b>Resources Over / (Under) Expenditures</b>	<b>\$ 152,790</b>	<b>\$ 4,344,400</b>	<b>\$ 4,307,440</b>	<b>\$ 2,108,440</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 2017 - 2018 includes:

\$500,000 transfer from General Fund to General Projects Fund  
 \$188,690 transfer from Utility Fund to Water / Sewer Construction Fund  
 \$736,500 transfer from Utility Fund to Debt Service Reserve Fund  
 \$215,000 transfer from Information Technology Fund to IT Projects Fund

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

**City of Webster, Texas**  
**Comparative Schedule of City-Wide Resources and Expenditures (All Funds) <sup>1</sup>**  
**Fiscal Years 2015 - 2018**

	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017 <sup>2</sup>	Estimate 2016-2017 <sup>2</sup>	Budget 2017-2018 <sup>2</sup>
<b>Beginning Fund Balance (GAAP)</b>	<b>\$ 29,310,361</b>	<b>\$ 31,426,895</b>	<b>\$ 34,889,426</b>	<b>\$ 34,889,426</b>	<b>\$ 31,879,776</b>
<b>Resources</b>					
General Fund	\$ 19,481,175	\$ 19,697,670	\$ 20,466,950	\$ 21,038,020	\$ 21,160,920
General Debt Service Fund	1,940,881	1,934,038	2,218,020	2,220,300	2,214,230
Hotel Occupancy Tax Fund	1,291,999	1,267,088	1,353,140	3,115,680	1,276,000
Court Special Revenue Fund	55,682	65,645	65,220	56,590	56,870
Public Safety Special Rev Fund	32,987	29,418	105,430	31,010	31,300
TIRZ Fund	218,474	214,543	190	180	-
Grant Fund	264,564	238,819	500,490	77,250	149,370
PEG Channel Fund	33,398	33,707	35,500	33,310	33,500
Utility Fund	4,954,790	5,159,137	5,311,980	5,312,970	5,929,950
Utility Interest & Sinking Fund	524,507	515,291	512,460	512,470	515,870
Equipment Replacement Fund	919,802	1,176,526	658,650	670,530	701,860
Information Technology Fund	807,526	809,322	752,620	752,650	846,060
Employee Benefits Trust Fund	2,162,192	2,637,065	2,719,110	2,588,940	2,200,010
WEDC Fund	4,094,607	4,085,318	4,038,900	3,948,790	3,922,950
WEDC Debt Service Fund	10,609,270	773,108	722,330	846,670	984,500
<b>Total Resources</b>	<b>47,391,854</b>	<b>38,636,695</b>	<b>39,460,990</b>	<b>41,205,360</b>	<b>40,023,390</b>
<b>Expenditures</b>					
General Fund	18,823,848	20,587,815	20,548,720	20,041,320	21,205,300
General Debt Service Fund	2,041,213	2,016,113	2,213,780	2,213,280	2,201,630
Hotel Occupancy Tax Fund	334,807	349,211	3,938,370	2,167,240	2,164,180
Court Special Revenue Fund	61,251	63,328	63,350	52,430	58,820
Public Safety Special Rev Fund	47,658	43,947	56,130	29,840	46,000
TIRZ Fund	-	-	1,481,850	1,481,840	-
Grant Fund	286,728	222,878	500,490	71,830	149,370
PEG Channel Fund	-	-	-	-	-
Utility Fund	4,952,540	4,612,512	4,611,380	4,456,590	5,998,950
Utility Interest & Sinking Fund	522,499	513,484	512,300	512,300	515,700
Equipment Replacement Fund	971,361	627,381	451,500	433,370	399,000
Information Technology Fund	799,753	780,669	758,760	730,440	1,058,680
Employee Benefits Trust Fund	2,162,185	2,637,060	2,719,100	2,588,930	2,200,000
WEDC Fund	3,160,589	1,984,838	1,884,080	8,589,240	2,164,100
WEDC Debt Service Fund	10,608,941	773,300	721,800	846,360	984,050
<b>Total Expenditures</b>	<b>44,773,373</b>	<b>35,212,536</b>	<b>40,461,610</b>	<b>44,215,010</b>	<b>39,145,780</b>
<b>Resources Over / (Under) Expenditures</b>	<b>\$ 2,618,481</b>	<b>\$ 3,424,159</b>	<b>\$ (1,000,620)</b>	<b>\$ (3,009,650)</b>	<b>\$ 877,610</b>
Ending Fund Balance (Budget)	31,928,842	34,851,054	33,888,806	31,879,776	32,757,386
Adjustments <sup>3</sup>	(501,947)	38,372	-	-	-
<b>Ending Fund Balance (GAAP)</b>	<b>\$ 31,426,895</b>	<b>\$ 34,889,426</b>	<b>\$ 33,888,806</b>	<b>\$ 31,879,776</b>	<b>\$ 32,757,386</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		



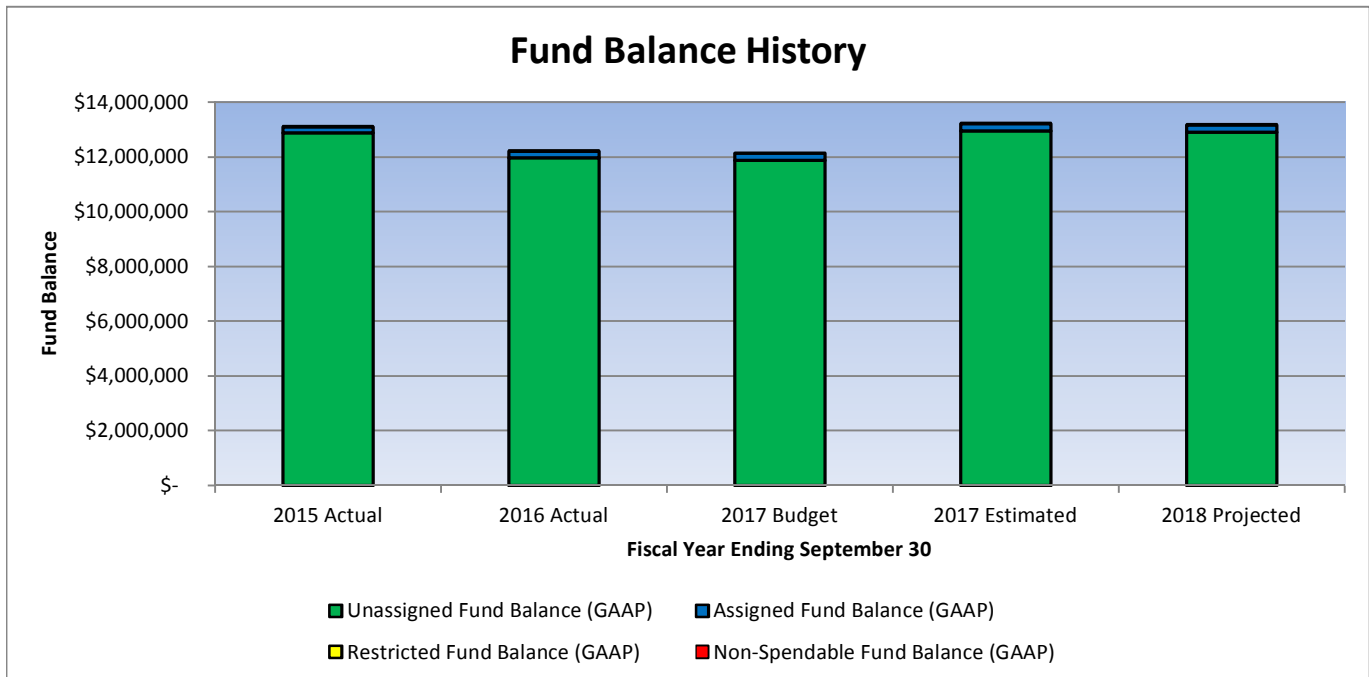
**General Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b>Budget Basis:</b>					
Beginning Unassigned Fund Balance (GAAP)	\$ 12,227,719	\$ 12,874,640	\$ 11,959,903	\$ 11,959,903	\$ 12,956,603
Revenues <sup>1</sup>	19,481,175	19,697,670	20,466,950	21,038,020	21,160,920
Expenditures	(18,823,848)	(20,587,815)	(20,548,720)	(20,041,320)	(21,205,300)
Net Increase / (Decrease) in Fund Balance	657,327	(890,145)	(81,770)	996,700	(44,380)
Ending Unassigned Fund Balance (Budget)	<b>\$ 12,885,046</b>	<b>\$ 11,984,495</b>	<b>\$ 11,878,133</b>	<b>\$ 12,956,603</b>	<b>\$ 12,912,223</b>
<b>Reconciliation to GAAP:</b>					
Ending Unassigned Fund Balance (Budget)	\$ 12,885,046	\$ 11,984,495	\$ 11,878,133	\$ 12,956,603	\$ 12,912,223
Adjustment <sup>2</sup>	(10,406)	(24,592)	-	-	-
Unassigned Fund Balance (GAAP)	12,874,640	11,959,903	11,878,133	12,956,603	12,912,223
Assigned Fund Balance (GAAP)	220,943	246,283	246,283	246,283	246,283
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	38,848	38,100	38,100	38,100	38,100
Total Fund Balance (GAAP)	<b>\$ 13,134,431</b>	<b>\$ 12,244,286</b>	<b>\$ 12,162,516</b>	<b>\$ 13,240,986</b>	<b>\$ 13,196,606</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**

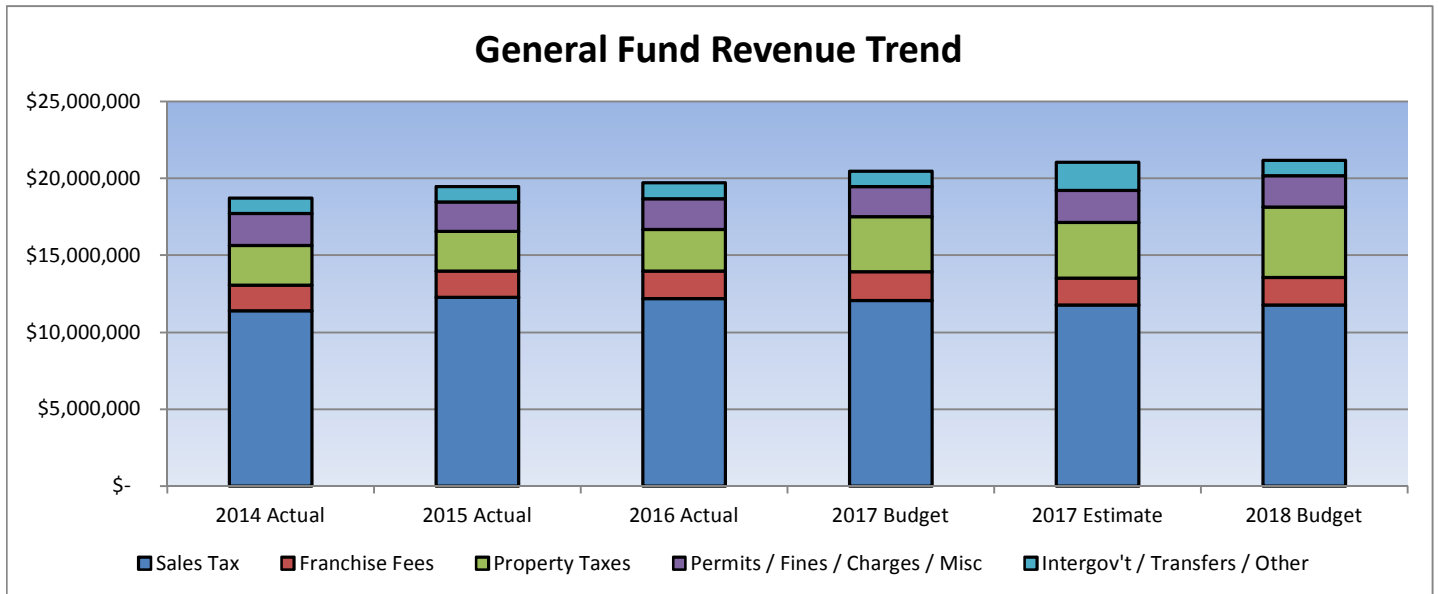
	<b>Actual 2014-2015</b>	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Estimate 2016-2017</b>	<b>Budget 2017-2018</b>
<b><u>Revenues</u></b>					
Property Taxes	\$ 2,570,171	\$ 2,702,850	\$ 3,577,160	\$ 3,604,400	\$ 4,604,880
Sales Tax	12,268,588	12,183,773	12,075,700	11,758,500	11,758,500
Franchise & Local Taxes	1,713,630	1,774,881	1,855,140	1,774,100	1,787,550
Permit Fees	475,836	522,624	484,320	572,940	522,300
Court Fines & Fees	886,295	921,039	931,920	866,810	866,810
Charges for Service	377,442	382,221	376,120	449,770	418,840
Miscellaneous Income	187,563	203,781	161,490	176,610	195,640
Other Financing Sources	1,001,650	1,006,500	1,005,100	1,834,890	1,006,400
Use of Prior Years' Fund Balance	-	-	81,770	-	44,380
<b>Total Revenue</b>	<b>19,481,175</b>	<b>19,697,670</b>	<b>20,548,720</b>	<b>21,038,020</b>	<b>21,205,300</b>
<b><u>Expenditures</u></b>					
General Government					
City Council	673,588	795,122	885,750	886,350	983,020
City Manager	487,927	523,016	298,450	289,950	307,660
Finance	1,755,122	1,623,057	1,725,470	1,643,570	1,537,540
Human Resources	431,791	490,298	460,610	467,200	492,670
Economic Development	362,941	383,599	394,140	391,640	405,560
Community Development	1,673,647	1,769,501	1,803,140	1,773,180	1,857,100
Public Works	3,507,114	3,562,654	3,010,840	2,940,990	3,659,990
Police	7,500,920	8,715,735	8,493,630	8,237,720	8,401,780
Fire	2,430,810	2,724,833	3,145,780	3,078,810	3,200,400
Emergency Management	-	-	330,910	331,910	359,580
<b>Total Expenditures</b>	<b>18,823,862</b>	<b>20,587,815</b>	<b>20,548,720</b>	<b>20,041,320</b>	<b>21,205,300</b>
<b>Increase / (Decrease) in Fund Balance</b>	<b>\$ 657,313</b>	<b>\$ (890,145)</b>	<b>\$ -</b>	<b>\$ 996,700</b>	<b>\$ -</b>

**General Fund Revenue Trend**

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Revenues</b>						
Sales Tax	\$ 11,409,472	\$ 12,268,588	\$ 12,183,773	\$ 12,075,700	\$ 11,758,500	\$ 11,758,500
Franchise Fees	1,651,346	1,713,630	1,774,881	1,855,140	1,774,100	1,787,550
Property Taxes	2,587,734	2,570,171	2,702,850	3,577,160	3,604,400	4,604,880
Permits / Fines / Charges / Misc	2,073,432	1,927,136	2,029,665	1,953,850	2,066,130	2,003,590
Intergov't / Transfers / Other <sup>1</sup>	1,006,900	1,001,650	1,006,500	1,005,100	1,834,890	1,006,400
<b>Total Revenue</b>	<b>\$ 18,728,884</b>	<b>\$ 19,481,175</b>	<b>\$ 19,697,670</b>	<b>\$ 20,466,950</b>	<b>\$ 21,038,020</b>	<b>\$ 21,160,920</b>

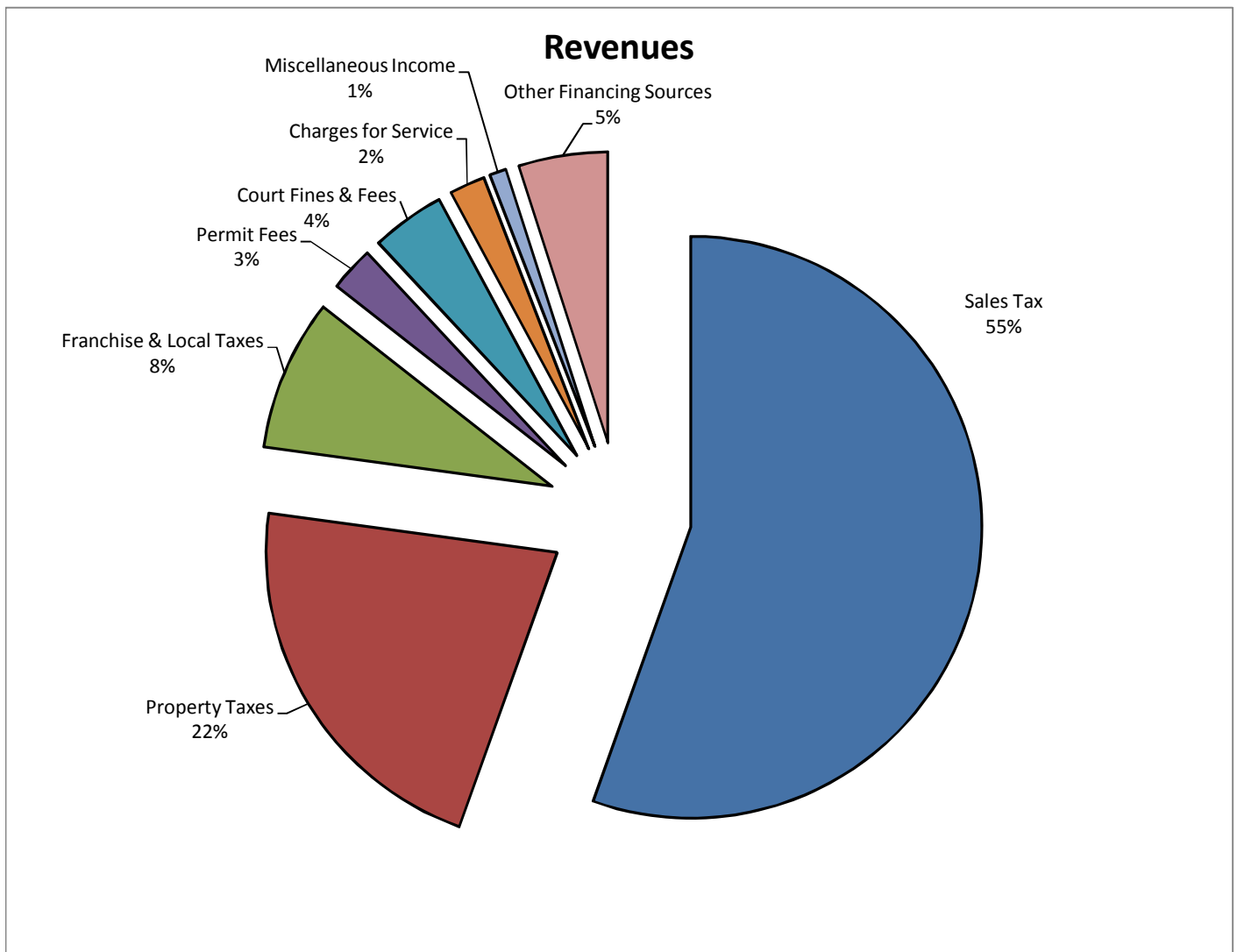
Note:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance of \$81,770 in FY 2016-2017 Budget and \$44,380 in FY 2017-2018 Budget



**Distribution of General Fund Revenues**

Sales Tax	\$ 11,758,500	55.5%
Property Taxes	4,604,880	21.7%
Franchise & Local Taxes	1,787,550	8.4%
Permit Fees	522,300	2.5%
Court Fines & Fees	866,810	4.1%
Charges for Service	418,840	2.0%
Miscellaneous Income	195,640	0.9%
Other Financing Sources	1,050,780	5.0%
<b>Total</b>	<b>\$ 21,205,300</b>	<b>100.0%</b>



## General Fund Revenues

**Property Taxes:**                                      2016-17 Budget: \$3,566,940                                      2017-18 Budget: \$4,594,000

The Harris County Appraisal District (HCAD) establishes the value of property for taxation purposes. Taxable values are set at 100% of the assessed market value after exemptions. Market value means the price at which property would sell between a willing buyer and a willing seller in the open market. The City sets a tax rate on the basis of cents per \$100 of valuation. For FY 2017-18 (2017 Tax Year), the City adopted a total tax rate of \$0.31725. City taxes levied for FY 2017-18 on property valued at \$100,000 would be \$317.25 ( $\$100,000 \div 100 \times \$0.31725 = \$317.25$ ) as compared to \$284.50 for FY 2016-17.

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 2016-17 and FY 2017-18 is shown below.

<u>FY 2016-17 (2016 Tax Year)</u>		<u>FY 2017-18 (2017 Tax Year)</u>	
\$0.18625	O & M tax rate	\$0.22549	O & M tax rate
<u>0.09825</u>	Debt tax rate	<u>0.09176</u>	Debt tax rate
<u>\$0.28450</u>	Total tax rate	<u>\$0.31725</u>	Total tax rate

The 2017 certified assessed taxable value is \$2,037,298,684, an increase of \$45,411,756 over the 2016 adjusted taxable value of \$1,991,886,928. By multiplying the tax rates by the taxable value, the 2017 tax levy can be calculated:

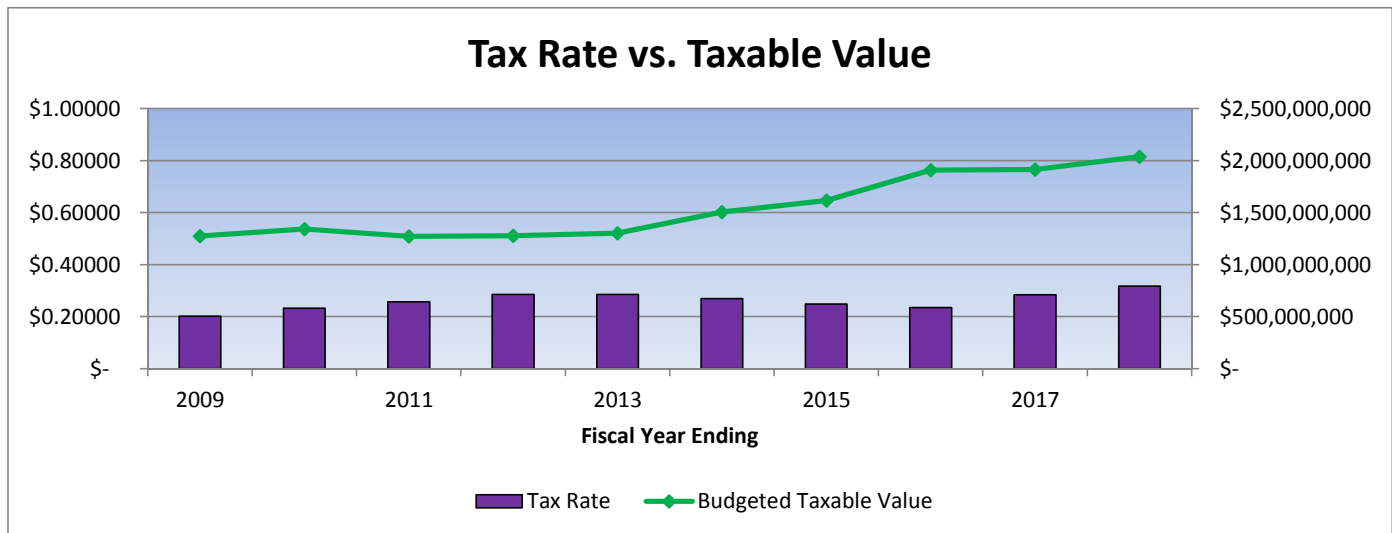
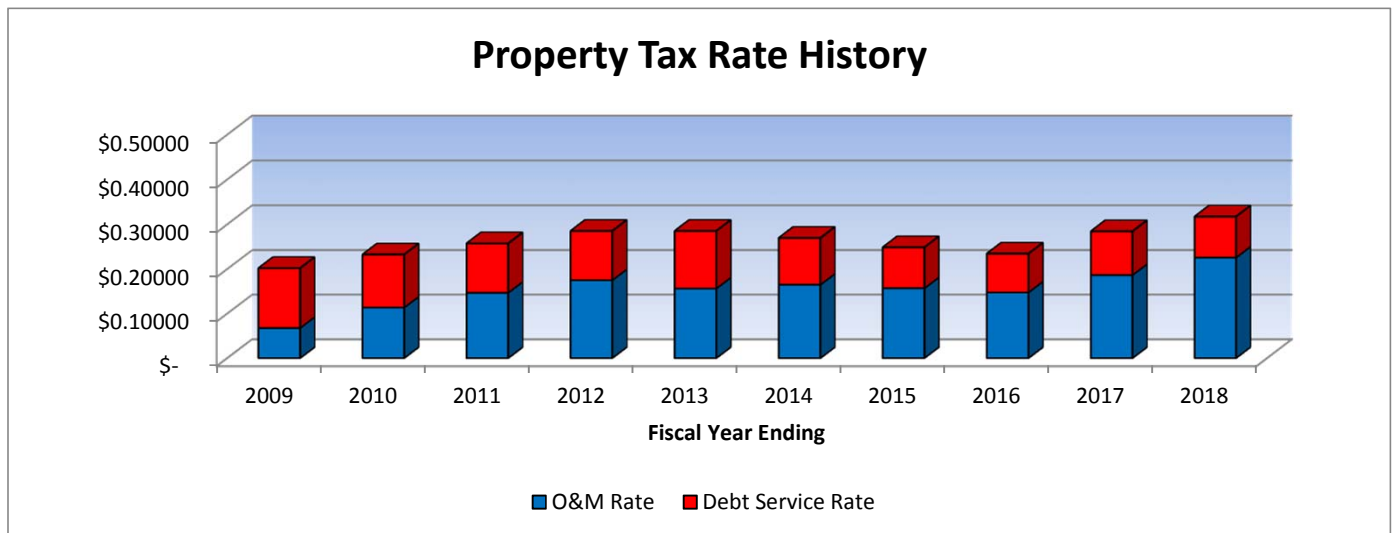
\$4,593,905	Collected for operations & maintenance
<u>1,869,425</u>	Collected for debt service
<u>\$6,463,330</u>	Total amount of tax to be levied

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 \$0.31725 and debt rate of \$0.09176 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			
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
2018	0.22549	4,593,905	0.09176	1,869,425	0.31725	2,037,298,684	6,463,330

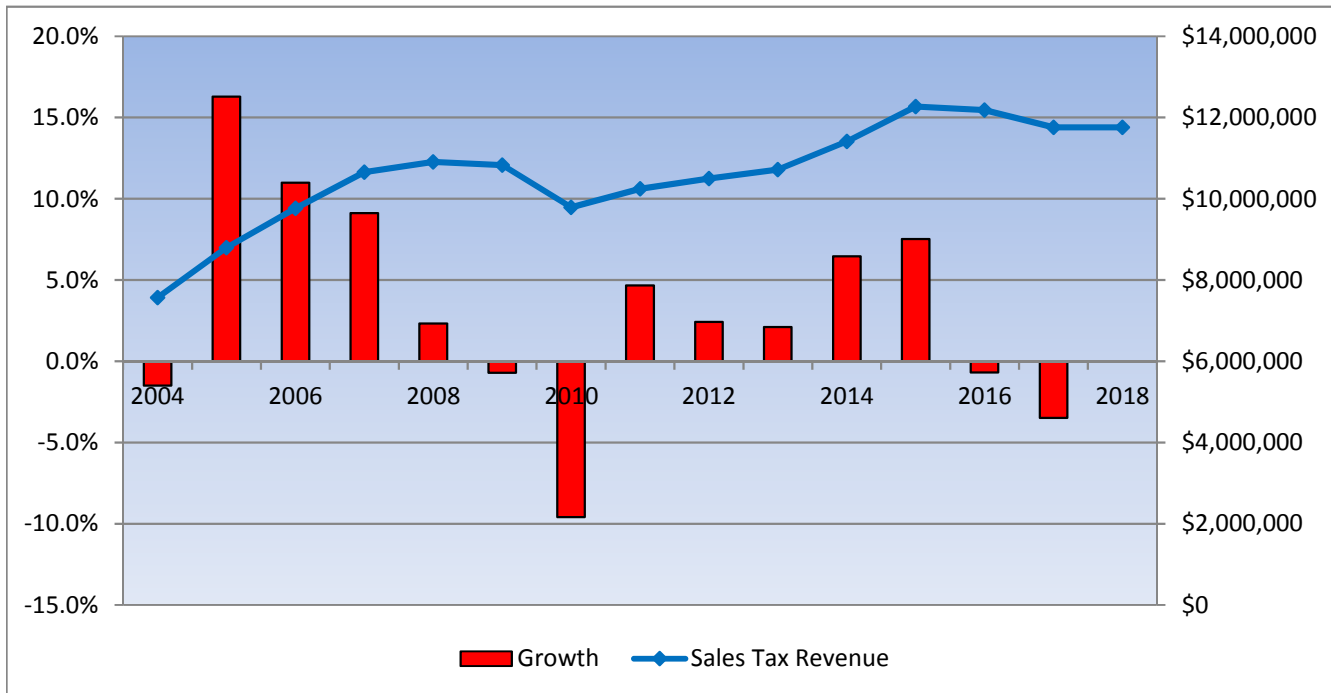




### General Fund Historical Sales Tax Trend

Fiscal Year Ending	Sales Tax Revenue <sup>1</sup>	Amount of Incr. / (Decr.)	% Incr. / (Decr.) Over Prior Year
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)	(0.7)%
2017	12,075,700	(91,250)	(3.5)%
2018	12,075,700	-	0.0%

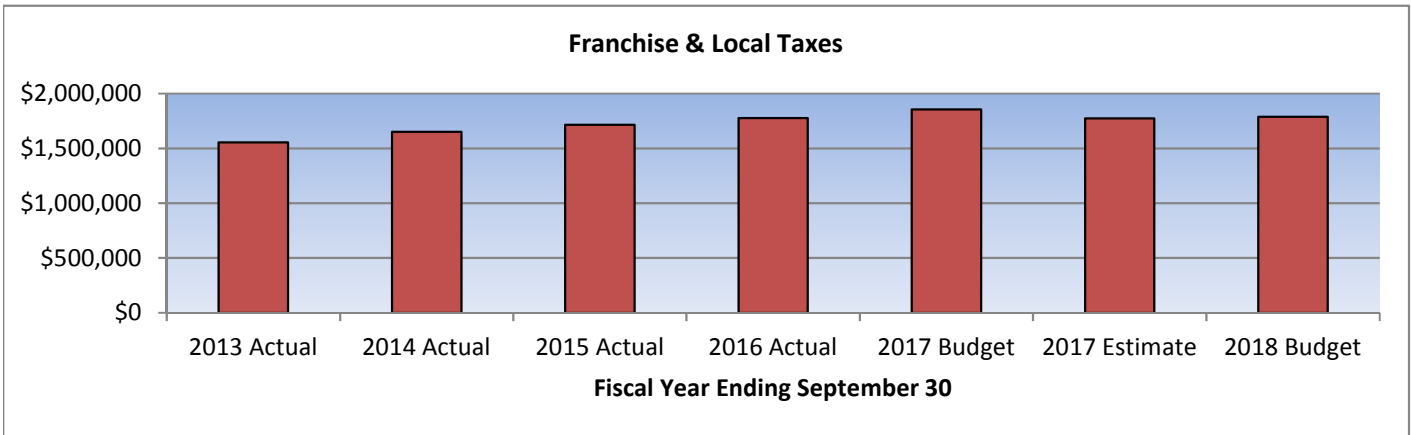
**Notes:** <sup>1</sup> Amounts shown reflect actual sales tax revenue collected in each fiscal year with the exception of 2017 and 2018 which reports estimated and budgeted amounts, respectively.





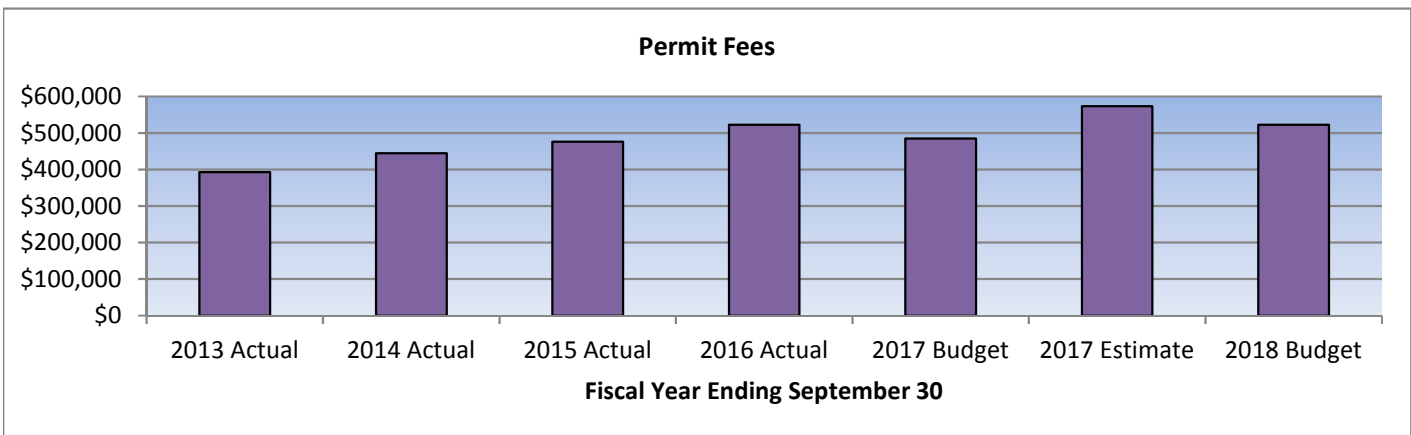
**Franchise & Local Taxes:**            2016-17 Budget: \$1,855,140    2017-18 Budget: \$1,787,550

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:**                            2016-17 Budget: \$484,320    2017-18 Budget: \$522,300

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 exceeding \$450,000 per year since 2014.

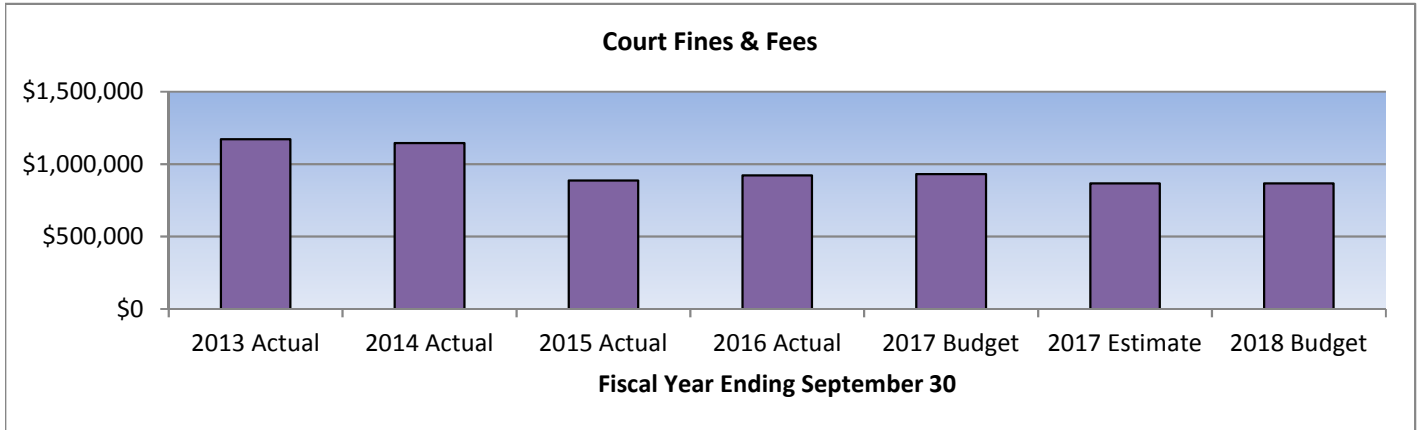


**Court Fines & Fees:**

2016-17 Budget: \$931,920

2017-18 Budget: \$866,810

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

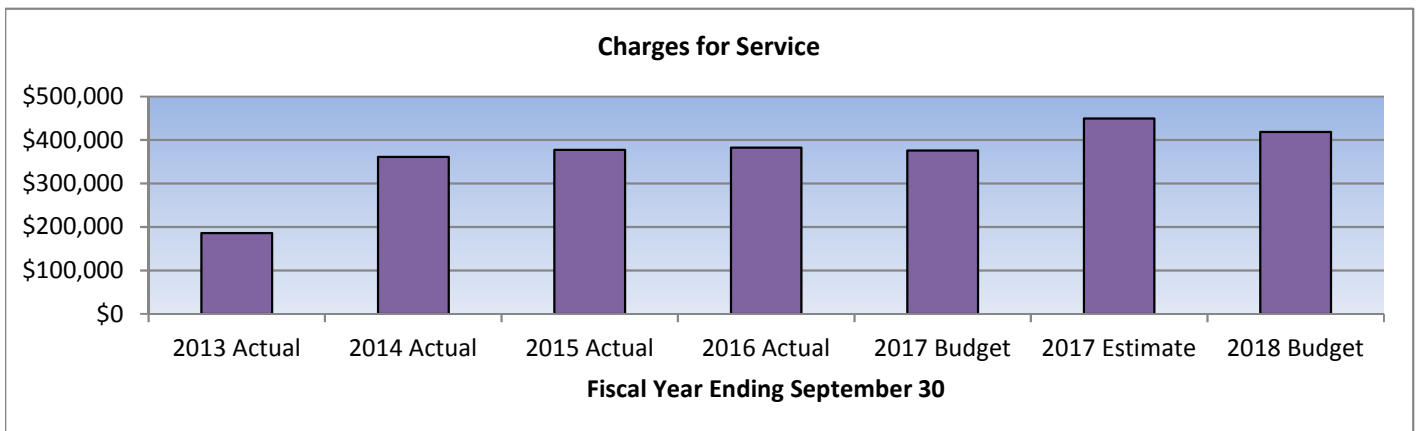


**Charges for Service:**

2016-17 Budget: \$376,120

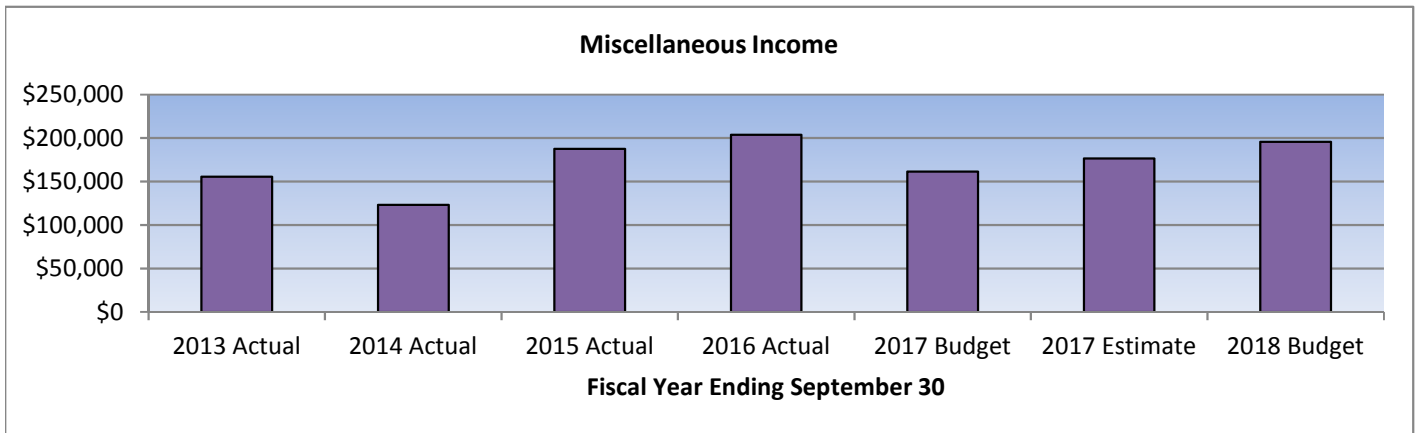
2017-18 Budget: \$418,840

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 \$345,210 for these services in FY 2017-18. 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 \$73,630 has been budgeted.



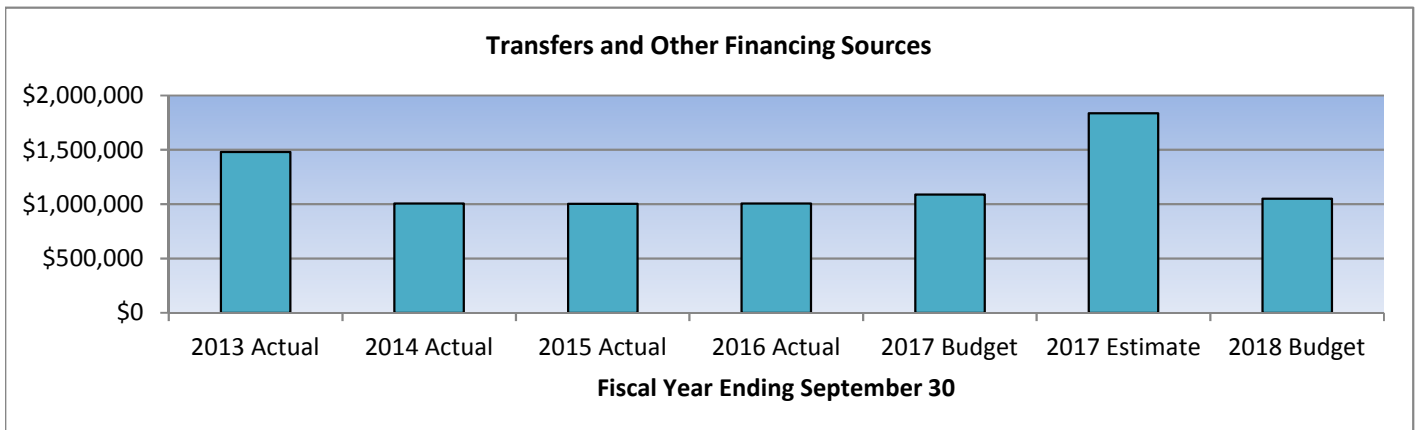
**Miscellaneous Income:**                    2016-17 Budget: \$161,490                    2017-18 Budget: \$195,640

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 about one percent. Only \$76,580 is budgeted for interest income in FY 2017-18. False alarm fees of \$30,220 are also recorded in this category.



**Other Financing Sources:**                    2016-17 Budget: \$1,086,870                    2017-18 Budget: \$1,050,780

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. The sharp spike in 2017 was a one-time inflow due to the liquidation of the TIRZ Fund.

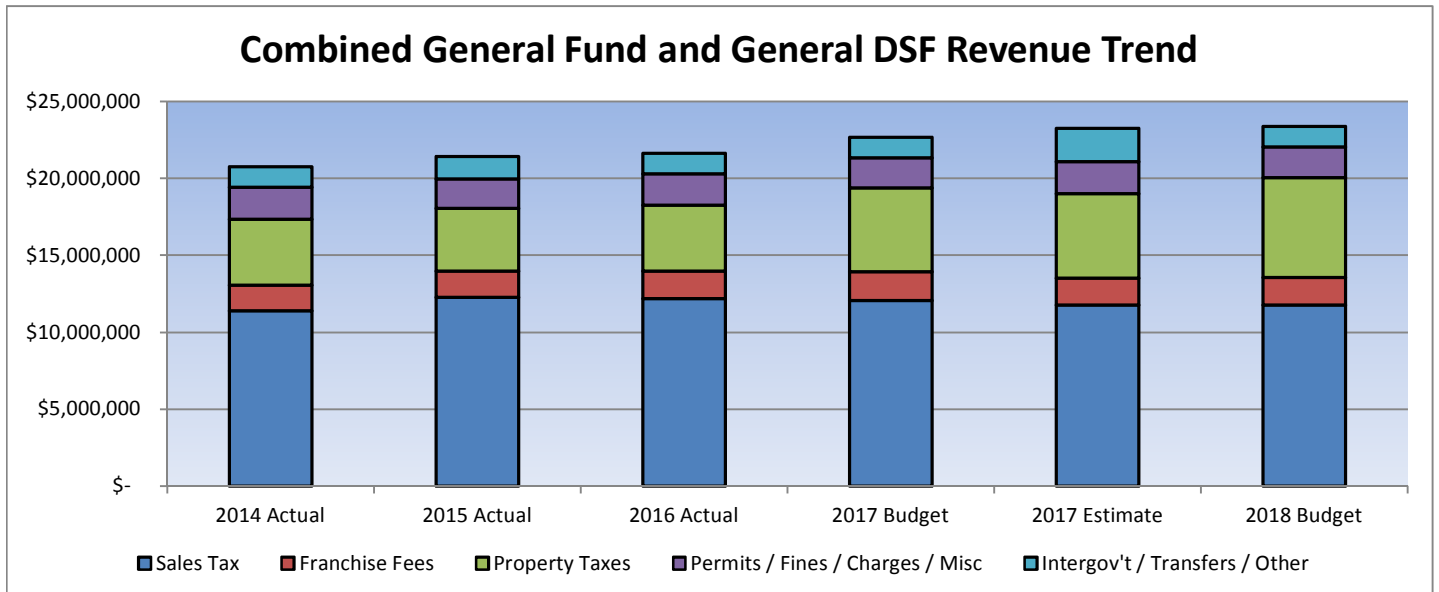


**Combined General Fund and General Debt Service Fund Revenue Trend**

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Revenues</b>						
Sales Tax	\$ 11,409,472	\$ 12,268,588	\$ 12,183,773	\$ 12,075,700	\$ 11,758,500	\$ 11,758,500
Franchise Fees	1,651,346	1,713,630	1,774,881	1,855,140	1,774,100	1,787,550
Property Taxes	4,272,862	4,076,242	4,304,962	5,463,910	5,491,120	6,486,080
Permits / Fines / Charges / Misc	2,074,362	1,928,016	2,031,562	1,955,090	2,069,680	2,006,590
Intergov't / Transfers / Other <sup>1</sup>	1,353,697	1,435,580	1,336,530	1,335,130	2,164,920	1,336,430
<b>Total Revenue</b>	<b>\$ 20,761,739</b>	<b>\$ 21,422,056</b>	<b>\$ 21,631,708</b>	<b>\$ 22,684,970</b>	<b>\$ 23,258,320</b>	<b>\$ 23,375,150</b>

Note:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance of \$81,770 in FY 2016-2017 Budget and \$44,380 in FY 2017-2018 Budget



**001 - General Fund  
Revenues**

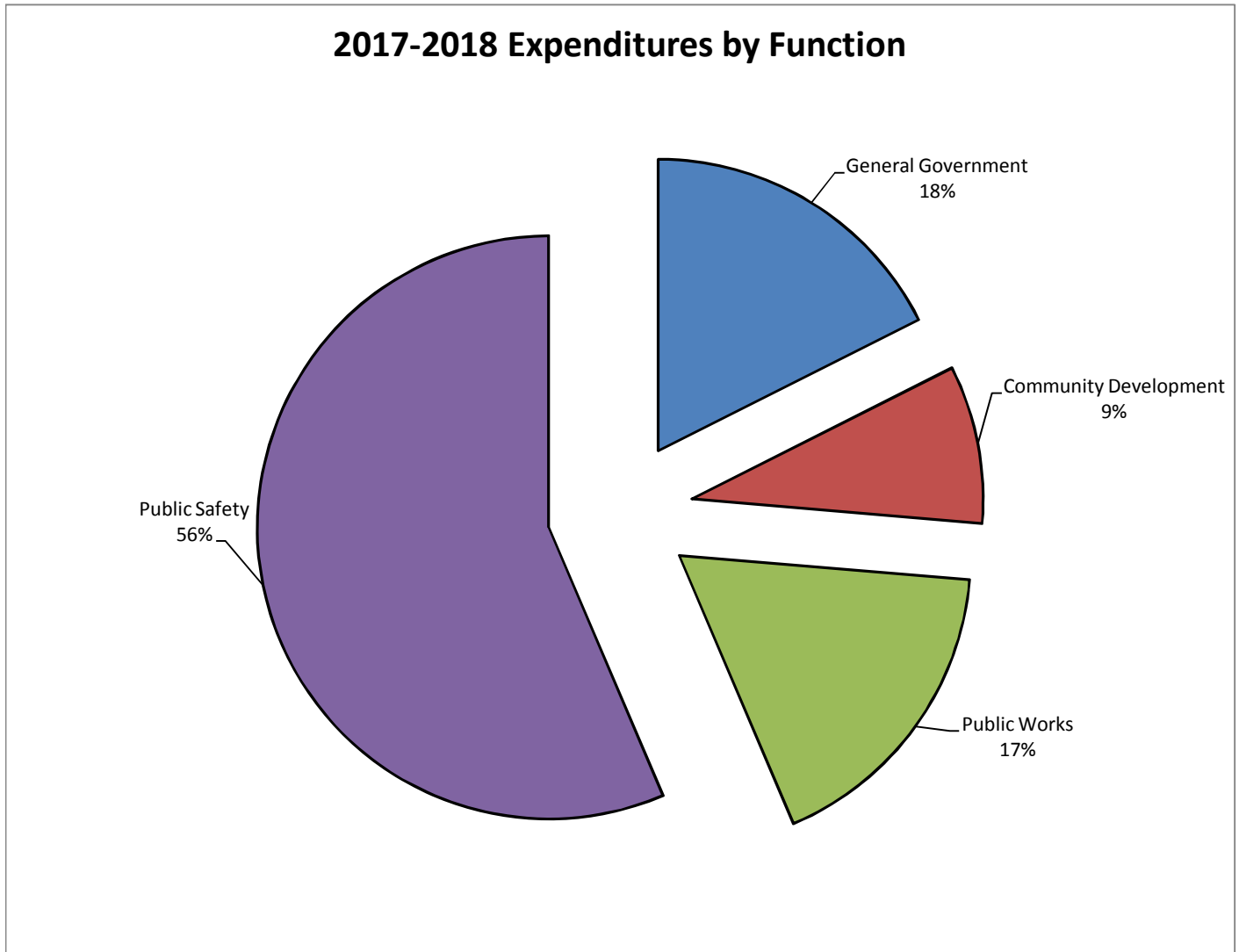
Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Property Taxes</b>					
1010 Current Property Tax	\$ 2,590,248	\$ 2,740,070	\$ 3,566,940	\$ 3,675,470	\$ 4,594,000
1050 Delinquent Property Tax	(29,035)	(44,237)	-	(83,980)	-
1200 Penalty and Interest	8,957	7,017	10,220	12,910	10,880
<b>Total Property Taxes</b>	<b>2,570,171</b>	<b>2,702,850</b>	<b>3,577,160</b>	<b>3,604,400</b>	<b>4,604,880</b>
<b>Franchise &amp; Local Taxes</b>					
2010 Sales Tax	12,268,588	12,183,773	12,075,700	11,758,500	11,758,500
2050 Mixed Drink Tax	482,012	490,107	539,830	447,590	473,240
2100 Franchise Tax - Electric	917,283	970,532	1,015,280	1,013,710	1,008,960
2110 Franchise Tax - Natural Gas	43,792	35,265	39,800	30,070	32,670
2120 Franchise Tax - Cable	130,458	136,994	135,640	144,330	140,660
2150 HB1777 Telecommunications Fee	140,085	141,984	124,590	138,400	132,020
<b>Total Franchise &amp; Local Taxes</b>	<b>13,982,218</b>	<b>13,958,655</b>	<b>13,930,840</b>	<b>13,532,600</b>	<b>13,546,050</b>
<b>Permit Fees</b>					
3010 Alarm Registration	22,750	22,750	22,270	15,370	21,050
3050 Construction Permit	329,576	363,860	332,790	418,620	370,690
3100 Fire Protection Permit	23,510	29,182	27,660	31,030	24,440
3150 Food Dealer / Health Permit	36,000	36,600	35,940	40,040	36,910
3200 Mixed Beverage Permit	32,930	31,435	29,160	27,860	29,900
3300 Video Game Permit	2,445	2,498	2,510	4,970	3,120
3345 Ambulance Permit	18,250	26,350	23,300	25,870	26,110
3350 Wrecker Permit	10,375	9,950	10,690	9,180	10,080
<b>Total Permit Fees</b>	<b>475,836</b>	<b>522,624</b>	<b>484,320</b>	<b>572,940</b>	<b>522,300</b>
<b>Court Fines &amp; Fees</b>					
4010 Court Fine & Fee	773,701	812,234	821,270	759,410	759,410
4050 Warrant Fee	85,598	78,563	80,410	81,390	81,390
4100 City's 10% of State Tax	26,996	30,242	30,240	26,010	26,010
<b>Total Court Fines &amp; Fees</b>	<b>886,295</b>	<b>921,039</b>	<b>931,920</b>	<b>866,810</b>	<b>866,810</b>
<b>Charges for Service</b>					
5050 Recreation Programs	42,498	44,383	41,210	42,260	42,570
5070 Agreement - Nassau Bay	76,405	73,940	72,000	89,600	91,840
5075 Agreement - Lakeview	-	-	-	50,110	51,370
5080 Agreement - Southeast VFD	24,000	24,000	24,000	24,000	24,000
5090 Agreement - CLEMC	86,100	86,100	86,100	86,100	57,000
5095 Agreement - Acadian	121,000	121,000	121,000	121,000	121,000
5350 Civic Center Rental	21,859	26,608	26,670	29,680	25,200
5360 Recreation / Meeting Room Rental	980	1,190	790	1,300	1,020
5370 Park Rental	4,600	5,000	4,350	5,720	4,840
<b>Total Charges for Service</b>	<b>377,442</b>	<b>382,221</b>	<b>376,120</b>	<b>449,770</b>	<b>418,840</b>

**001 - General Fund  
Revenues**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Miscellaneous Income</b>					
6010 Police Fees	4,255	5,657	3,380	4,150	4,040
6015 Alarm Fees	35,675	27,500	30,820	27,480	30,220
6050 Interest Income	59,068	73,779	52,470	96,890	76,580
6070 Unrealized Gain / Loss	11,058	(12,327)	-	(20,260)	-
6100 Other Income	33,725	54,932	49,150	51,500	47,630
6120 Insurance Reimbursements	36,757	28,228	24,670	16,850	25,140
6150 Sale of City Assets	7,026	26,014	1,000	-	12,030
6300 Cash Over / Short	(1)	(2)	-	-	-
<b>Total Miscellaneous Income</b>	<b>187,563</b>	<b>203,781</b>	<b>161,490</b>	<b>176,610</b>	<b>195,640</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	38,150	43,000	41,600	41,600	44,400
8219 Transfer from Muni Court Fund	13,500	13,500	13,500	13,500	12,000
8241 Transfer from TIRZ Fund	-	-	-	829,790	-
8999 Use of PY Fund Balance	-	-	81,770	-	44,380
<b>Total Other Financing Sources</b>	<b>1,001,650</b>	<b>1,006,500</b>	<b>1,086,870</b>	<b>1,834,890</b>	<b>1,050,780</b>
<b>General Fund</b>	<b>\$ 19,481,175</b>	<b>\$ 19,697,670</b>	<b>\$ 20,548,720</b>	<b>\$ 21,038,020</b>	<b>\$ 21,205,300</b>

### General Fund Expenditures by Function

General Government	\$ 3,726,450	17.6%
Community Development	1,857,100	8.8%
Public Works	3,659,990	17.3%
Public Safety	11,961,760	56.4%
<b>Total</b>	<b>\$ 21,205,300</b>	<b>100.0%</b>



**001 - General Fund  
Division Summary**

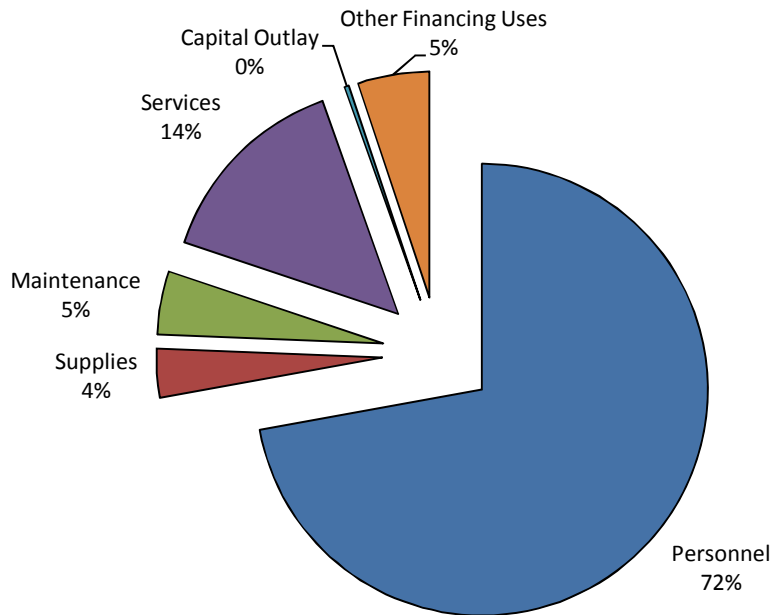
	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>City Council</b>					
City Council	\$ 200,871	\$ 217,012	\$ 276,810	\$ 251,660	\$ 313,950
City Secretary	472,718	578,110	608,940	634,690	669,070
<b>Total - City Council</b>	<b>673,588</b>	<b>795,122</b>	<b>885,750</b>	<b>886,350</b>	<b>983,020</b>
<b>City Manager</b>					
City Manager	487,927	523,016	298,450	289,950	307,660
<b>Total - City Manager</b>	<b>487,927</b>	<b>523,016</b>	<b>298,450</b>	<b>289,950</b>	<b>307,660</b>
<b>Finance</b>					
Finance	1,094,737	965,168	1,011,120	1,012,000	904,410
Municipal Court	660,385	657,889	714,350	631,570	633,130
<b>Total - Finance</b>	<b>1,755,122</b>	<b>1,623,057</b>	<b>1,725,470</b>	<b>1,643,570</b>	<b>1,537,540</b>
<b>Human Resources</b>					
Human Resources	431,791	490,298	460,610	467,200	492,670
<b>Total - Human Resources</b>	<b>431,791</b>	<b>490,298</b>	<b>460,610</b>	<b>467,200</b>	<b>492,670</b>
<b>Economic Development</b>					
Economic Development	362,941	383,599	394,140	391,640	405,560
<b>Total - Economic Development</b>	<b>362,941</b>	<b>383,599</b>	<b>394,140</b>	<b>391,640</b>	<b>405,560</b>
<b>Community Development</b>					
CD - Administration	677,141	695,874	663,910	663,450	642,600
CD - Building	653,579	705,319	755,830	732,390	774,080
CD - Recreation	342,927	368,308	383,400	377,340	440,420
<b>Total - Community Development</b>	<b>1,673,647</b>	<b>1,769,501</b>	<b>1,803,140</b>	<b>1,773,180</b>	<b>1,857,100</b>
<b>Public Works</b>					
PW - Administration	821,058	732,817	727,260	693,900	745,190
PW - Maintenance	1,510,685	1,509,623	1,354,200	1,363,220	2,030,620
PW - Parks Maintenance	1,175,371	1,320,214	929,380	883,870	884,180
<b>Total - Public Works</b>	<b>3,507,114</b>	<b>3,562,654</b>	<b>3,010,840</b>	<b>2,940,990</b>	<b>3,659,990</b>
<b>Police</b>					
Police - Administration	1,250,969	1,560,970	1,737,730	1,695,130	1,639,380
Police - CID	808,737	843,235	922,050	893,400	925,900
Police - Patrol	4,188,242	4,950,287	4,471,540	4,296,140	4,461,080
Police - Communications	1,252,973	1,361,243	1,362,310	1,353,050	1,375,420
<b>Total - Police</b>	<b>7,500,920</b>	<b>8,715,735</b>	<b>8,493,630</b>	<b>8,237,720</b>	<b>8,401,780</b>
<b>Fire</b>					
Fire - Prevention	393,436	416,609	681,430	610,840	714,460
Fire - Operations	2,037,374	2,308,224	2,464,350	2,467,970	2,485,940
<b>Total - Fire</b>	<b>2,430,810</b>	<b>2,724,833</b>	<b>3,145,780</b>	<b>3,078,810</b>	<b>3,200,400</b>
<b>Emergency Management</b>					
Emergency Management	-	-	330,910	331,910	359,580
<b>Total - Emergency Management</b>	<b>-</b>	<b>-</b>	<b>330,910</b>	<b>331,910</b>	<b>359,580</b>
<b>General Fund</b>	<b>\$ 18,823,862</b>	<b>\$ 20,587,815</b>	<b>\$ 20,548,720</b>	<b>\$ 20,041,320</b>	<b>\$ 21,205,300</b>



**001 - General Fund  
Category Summary**

Object	Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
0000	Personnel	\$ 12,862,677	\$ 14,265,784	\$ 15,293,450	\$ 14,857,020	\$ 15,296,290
1000	Supplies	555,199	765,663	691,400	639,360	741,780
2000	Maintenance	904,335	807,275	719,120	771,080	957,080
3000	Services	2,747,209	2,717,643	2,962,680	3,023,070	3,057,220
7000	Capital Outlay	774,501	434,975	189,000	194,400	65,500
8000	Other Financing Uses	979,941	1,596,474	693,070	556,390	1,087,430
<b>General Fund</b>		<b>\$ 18,823,862</b>	<b>\$ 20,587,815</b>	<b>\$ 20,548,720</b>	<b>\$ 20,041,320</b>	<b>\$ 21,205,300</b>

**2017-2018 Expenditures by Category**



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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 8,476,699	\$ 9,056,453	\$ 9,807,810	\$ 9,691,480	\$ 10,058,370
0150 Overtime	300,359	435,253	427,500	451,900	453,050
0200 Taxes	660,753	753,632	811,320	755,730	830,450
0250 Retirement	1,503,606	1,658,415	1,752,970	1,733,940	1,801,540
0300 Group Insurance	1,777,011	2,197,429	2,323,820	2,067,680	1,979,070
0310 W/C Insurance	100,320	117,508	110,720	101,670	112,850
0320 Disability Insurance	43,929	47,095	59,310	54,620	60,960
<b>Total Personnel</b>	<b>12,862,677</b>	<b>14,265,784</b>	<b>15,293,450</b>	<b>14,857,020</b>	<b>15,296,290</b>
<b>Supplies</b>					
1050 Certificate & Award	19,408	20,485	18,300	27,100	34,500
1100 Chemical	8,556	10,333	16,100	16,100	16,100
1200 Fire Prevention Supplies	4,053	4,812	7,000	5,120	8,000
1230 Holiday Supplies	16,116	12,695	15,250	10,430	12,650
1234 July 4 Celebration Committee	37,125	36,372	35,500	36,000	37,000
1250 Investigative Supplies	2,973	3,366	3,490	3,200	4,490
1300 Kitchen & Janitorial	37,921	40,093	42,120	37,550	42,660
1400 Office & Postage	51,157	57,769	62,580	59,420	77,180
1450 Office Furnishings	3,716	34,342	19,200	15,440	39,920
1600 Safety & Health	10,728	27,298	25,860	23,040	26,760
1650 Shop Supplies	5,405	7,508	6,100	5,200	6,100
1700 Small Tools & Equipment	94,641	331,753	116,150	122,910	123,300
1850 Uniform & Apparel	116,103	60,512	179,840	137,950	146,150
1900 Vehicle & Eqpt. Supplies	147,297	118,326	143,910	139,900	166,970
<b>Total Supplies</b>	<b>555,199</b>	<b>765,663</b>	<b>691,400</b>	<b>639,360</b>	<b>741,780</b>
<b>Maintenance</b>					
2050 Building Maintenance	308,062	233,722	174,190	179,170	288,400
2100 Property Maintenance	111,764	92,881	39,000	37,150	58,500
2150 K-9 Maintenance	6,357	7,961	8,000	5,000	7,000
2200 Machine & Eqpt. Maintenance	39,378	46,500	47,570	39,090	48,380
2250 Signage Maintenance	17,156	9,113	9,000	58,730	9,000
2300 Street Maintenance	86,920	62,045	50,000	23,860	100,000
2450 Vehicle Maintenance	175,355	182,270	151,630	197,980	197,330
2900 Service Contracts	130,918	138,559	203,790	203,500	218,930
2910 OSSI Support Services	28,423	34,224	35,940	26,600	29,540
<b>Total Maintenance</b>	<b>904,335</b>	<b>807,275</b>	<b>719,120</b>	<b>771,080</b>	<b>957,080</b>

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

Object	Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Services</b>						
3010	Animal Control	5,629	4,348	7,000	6,150	14,500
3030	Attorney	56,429	68,512	90,000	95,000	110,000
3050	Auditor	35,700	35,700	43,200	38,230	38,280
3060	Contract Services	55,951	58,537	96,000	63,000	96,000
3070	Personnel Services	92,204	83,667	95,000	96,500	95,000
3080	Financial	135,513	48,909	49,200	183,740	49,900
3090	Codification	3,275	4,941	4,390	3,500	4,740
3110	Communication	82,329	121,505	164,770	156,650	159,080
3130	Consultant / Prof. Services	73,899	34,390	37,000	28,400	39,500
3150	Court	66,795	71,843	72,000	66,390	72,000
3170	Disposal	383	829	1,000	600	1,000
3190	Dues, Subscriptions, Books	36,973	41,127	57,650	57,960	64,210
3210	Election	2,348	6,187	5,800	-	5,800
3230	EMS Services	40,000	40,000	40,000	40,000	40,000
3240	Investigative Services	2,638	2,522	3,040	2,400	3,040
3250	Employee Program	44,474	48,995	49,000	49,060	49,660
3290	Fire Services	1,675	930	1,600	24,300	2,200
3310	General Insurance	196,005	198,515	191,650	227,540	216,830
3312	Sec125 Admin Fees	2,462	3,470	3,430	3,400	4,500
3330	Janitorial Services	99,525	103,483	104,890	101,970	107,890
3340	Medical Services	1,763	-	5,000	2,500	5,000
3350	Jury Trials	2,080	2,500	2,550	2,060	2,550
3390	Mosquito Control	14,848	11,840	15,500	16,260	15,500
3430	Legal Notices	3,896	1,871	4,000	4,000	7,500
3440	Technology Services	17,677	16,583	28,900	17,190	24,980
3470	Pre-Employment	9,306	9,323	13,650	5,000	9,300
3490	Printing	9,049	21,769	29,340	20,500	28,540
3510	Prisoner Support	13,683	11,138	15,950	14,200	15,950
3530	Professional Development	146,922	153,762	227,370	199,320	241,170
3570	Publications	7,756	5,606	6,000	6,000	6,000
3590	Public Relations	14,680	19,606	31,950	28,780	44,700
3600	Recreation Program	47,015	49,889	52,710	48,720	52,710
3610	Recycling	184	459	350	750	700
3630	Rentals	6,538	6,893	8,200	8,700	8,200
3670	Street Lights	185,275	196,126	190,000	196,000	172,720
3690	Tax Appraisal	32,980	32,659	35,000	42,000	46,000
3710	Tax Collection	5,439	5,516	6,000	6,100	6,000
3750	Uniform Service	13,470	15,139	15,480	13,940	14,980
3770	Utilities	339,618	340,244	348,320	352,920	244,840
3780	Water Charges	26,082	35,736	37,760	33,100	38,620
3790	Warrant Collection	1,945	1,944	2,250	2,150	2,250
3810	City Council Contingency	9,619	3,752	5,000	1,600	15,000
3820	City Manager Contingency	29,439	28,518	40,000	31,710	40,000
3880	Information Technology	773,741	768,360	724,780	724,780	839,880
<b>Total Services</b>		<b>2,747,209</b>	<b>2,717,643</b>	<b>2,962,680</b>	<b>3,023,070</b>	<b>3,057,220</b>

**001 - General Fund  
Line Item Detail**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Capital Outlay</b>					
7050 Building & Property	317,571	91,631	100,000	98,790	-
7100 Computer System	9,135	-	15,000	29,000	-
7200 Machine & Equipment	436,511	343,344	74,000	66,610	65,500
7250 Vehicles	11,284	-	-	-	-
<b>Total Capital Outlay</b>	<b>774,501</b>	<b>434,975</b>	<b>189,000</b>	<b>194,400</b>	<b>65,500</b>
<b>Other Financing Uses</b>					
8007 Transfer to Gen Debt Svc Fund	103,900	-	-	-	-
8008 Transfer to Equipment Repl Fund	683,570	778,090	554,470	554,470	587,430
8009 Transfer to Parks & Landscp Fund	56,000	380,000	-	-	-
8021 Transfer to General Projects Fund	-	290,000	-	-	500,000
8041 Transfer to TIRZ Fund	118,772	119,524	135,000	-	-
8042 Transfer to Grant Fund	17,699	28,860	3,600	1,920	-
<b>Total Other Financing Uses</b>	<b>979,941</b>	<b>1,596,474</b>	<b>693,070</b>	<b>556,390</b>	<b>1,087,430</b>
<b>General Fund</b>	<b>\$ 18,823,862</b>	<b>\$ 20,587,815</b>	<b>\$ 20,548,720</b>	<b>\$ 20,041,320</b>	<b>\$ 21,205,300</b>

**FY 2017-18 Capital Expenditures**

**General Fund**

**Finance**

7200	Postage machine	\$	7,500
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**PW Parks Maintenance**

7200	Texas Avenue Park sound system		25,000
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**Fire Prevention**

7200	Digital fire simulator		16,000
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**Fire Operations**

7200	CPR assistance device		17,000
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	<b>General Fund</b>	<b>\$</b>	<b>65,500</b>
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**FY 2017-18 Supplemental Requests**

**General Fund**

**PW Maintenance**

3010	Spay/neuter program	\$	7,500
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**PW Parks Maintenance**

7200	Texas Avenue Park sound system		25,000
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**Fire Prevention**

7200	Digital fire simulator		16,000
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**Fire Operations**

7200	CPR assistance device		17,000
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	<b>General Fund</b>	<b>\$</b>	<b>65,500</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 2016-2017

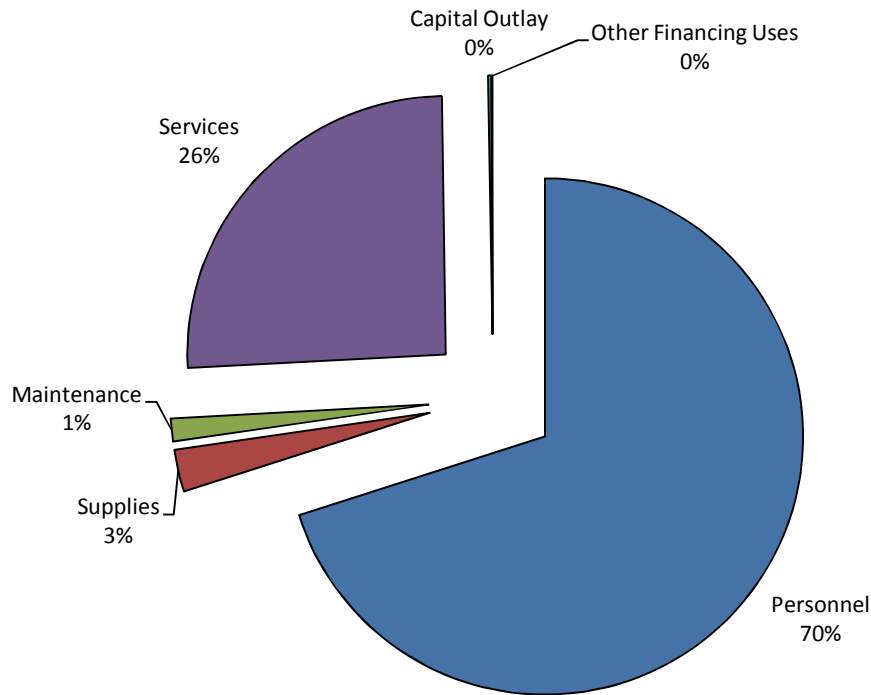
- Completed the conversion from a part-time/hybrid fire department into one with full-time professional firefighters
- Created a new Emergency Management Division with existing personnel due to increased workloads
- Orchestrated the creation of Project Genesis, which includes Odyssey Business Park
- Recruited several key international businesses to Magnolia Court Business Park
- Facilitated a new infrastructure system and retail development within the Destination Development Project
- Adopted a fiscally sustainable annual budget and performed a comprehensive salary survey
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for September 30, 2016
- Received the GFOA Distinguished Budget Presentation Award for the Annual Budget for Fiscal Year 2016-2017
- Initiated the second phase of the NASA Parkway Revitalization Plan

<b>City Council Goals That Are Addressed In The FY 2017-2018 Annual Budget</b>	<b>City Council</b>	<b>City Secretary</b>	<b>City Manager</b>	<b>Finance</b>	<b>Municipal Court</b>	<b>Human Resources</b>	<b>Economic Development</b>
<b>LU4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities</b>							↳
<b>OS1 – Maintain a strong, fiscally sustainable organization</b>	↳	↳	↳	↳	↳	↳	↳

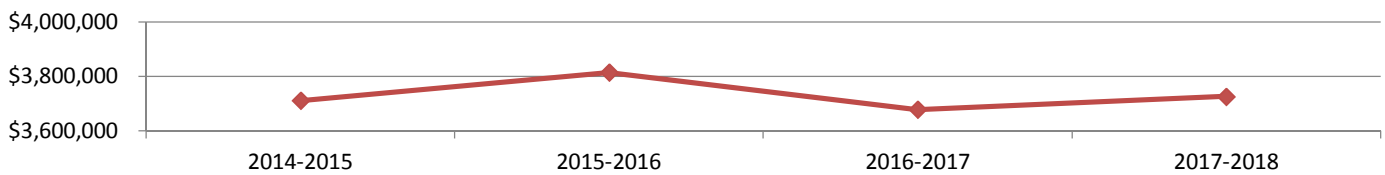
### General Government Function Expenditure Summary

Object	Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
0000	Personnel	\$ 2,423,600	\$ 2,661,088	\$ 2,569,830	\$ 2,513,480	\$ 2,611,770
1000	Supplies	53,067	72,911	62,690	59,450	97,580
2000	Maintenance	50,251	72,248	51,590	55,870	54,390
3000	Services	949,689	878,071	927,880	1,018,480	953,440
7000	Capital Outlay	-	-	15,000	29,000	7,500
8000	Other Financing Uses	234,762	130,774	137,430	2,430	1,770
<b>General Government Function</b>		<b>\$ 3,711,369</b>	<b>\$ 3,815,092</b>	<b>\$ 3,764,420</b>	<b>\$ 3,678,710</b>	<b>\$ 3,726,450</b>

### 2017-2018 Expenditures by Category



### Expenditure Trend





## 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 2017-2018

#### **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 2017-2018 BUDGET

- Attorney fees rise in anticipation of above average litigation due to property development
- Auditor fees decline after the execution of a new three year engagement during FY 16-17
- Appropriations for professional services increase for a specialized training retreat for council
- Public relations costs rise due to the addition of Webster Government Day and higher venue costs for council events
- Appropriations for city council contingencies increase to fund Communities in Schools

### WORKLOAD MEASURES

	<u>2015-2016</u> <u>ACTUAL</u>	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ESTIMATE</u>	<u>2017-2018</u> <u>BUDGET</u>
Number of regular City Council meetings	22	23	21	22
Number of special City Council meetings	4	4	6	4

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 25,553	\$ 29,319	\$ 37,350	\$ 36,000	\$ 37,350
0200 Taxes	2,118	2,684	3,720	2,950	3,720
0310 W/C Insurance	47	51	70	60	60
<b>Total Personnel</b>	<b>27,718</b>	<b>32,055</b>	<b>41,140</b>	<b>39,010</b>	<b>41,130</b>
<b>Supplies</b>					
1050 Certificate & Award	110	208	1,300	800	3,000
1400 Office & Postage	3,473	4,893	5,000	2,550	5,000
1450 Office Furnishings	-	2,756	200	-	200
1700 Small Tools & Equipment	-	-	50	-	50
1850 Uniform and Apparel	1,235	1,298	1,800	1,200	1,800
1900 Vehicle & Eqpt. Supplies	409	320	500	430	-
<b>Total Supplies</b>	<b>5,227</b>	<b>9,475</b>	<b>8,850</b>	<b>4,980</b>	<b>10,050</b>
<b>Maintenance</b>					
2050 Building Maintenance	430	401	650	420	-
2450 Vehicle Maintenance	144	1,000	300	440	-
<b>Total Maintenance</b>	<b>574</b>	<b>1,401</b>	<b>950</b>	<b>860</b>	<b>-</b>
<b>Services</b>					
3030 Attorney	56,429	68,512	90,000	95,000	110,000
3050 Auditor	35,700	35,700	43,200	38,230	38,280
3110 Communication	2,534	4,161	4,220	4,180	4,970
3130 Consultant / Prof. Services	-	5,100	-	-	10,000
3190 Dues, Subscriptions, Books	4,047	4,050	4,500	4,160	4,500
3310 General Insurance	15,417	14,806	15,260	17,280	17,280
3330 Janitorial Services	2,603	2,584	2,760	2,610	2,760
3490 Printing	260	203	800	250	800
3530 Professional Development	24,708	12,794	28,150	15,000	25,000
3590 Public Relations	3,350	9,890	19,200	15,000	25,200
3770 Utilities	12,685	12,529	12,780	13,500	8,980
3810 City Council Contingency	9,619	3,752	5,000	1,600	15,000
<b>Total Services</b>	<b>167,352</b>	<b>174,081</b>	<b>225,870</b>	<b>206,810</b>	<b>262,770</b>
<b>City Council</b>	<b>\$ 200,871</b>	<b>\$ 217,012</b>	<b>\$ 276,810</b>	<b>\$ 251,660</b>	<b>\$ 313,950</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 2017-2018

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

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

**Action Item:** Increase the number of posts on social media and enhance the material posted on the City Hall information board

**Goal:** Improve the quality and distribution of communication to city council and all boards

**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 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures increase with a change to the coverage selected by employees
- Expenditures for office furnishings increase to replace chairs for several conference rooms
- Legal notice costs increase to centralize the expenditures into one account to comply with new Texas legislation
- Information technology expenditures rise to reflect changes to the cost allocation schedule
- Capital outlay declines after the installation of an electronic information board at City Hall during FY 16-17

<u>WORKLOAD MEASURES</u>	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of agenda packets prepared	26	34	25	27
Number of pages imaged	77,470	50,000	60,000	80,000
Number of pounds of records removed and destroyed	16,200	15,000	9,000	9,000

### 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%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
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
Community Relations Administrative Assistant	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 / City Secretary (82101-00)**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 260,345	\$ 307,339	\$ 294,900	\$ 315,550	\$ 327,430
0150 Overtime	1,223	551	1,000	500	1,000
0200 Taxes	19,394	24,137	23,680	23,440	26,160
0250 Retirement	45,097	53,203	51,510	54,690	57,190
0300 Group Insurance	43,968	70,251	69,030	70,690	71,160
0310 W/C Insurance	518	652	540	510	600
0320 Disability Insurance	1,492	1,626	1,850	1,760	2,020
<b>Total Personnel</b>	<b>372,037</b>	<b>457,758</b>	<b>442,510</b>	<b>467,140</b>	<b>485,560</b>
<b>Supplies</b>					
1230 Holiday Supplies	269	-	400	250	800
1300 Kitchen & Janitorial	1,066	1,100	1,470	1,110	1,580
1400 Office & Postage	2,086	3,474	4,500	2,800	4,500
1450 Office Furnishings	-	835	-	-	25,000
1700 Small Tools & Equipment	-	2,026	1,000	-	1,000
<b>Total Supplies</b>	<b>3,421</b>	<b>7,436</b>	<b>7,370</b>	<b>4,160</b>	<b>32,880</b>
<b>Maintenance</b>					
2050 Building Maintenance	497	465	750	480	-
2900 Service Contracts	700	2,800	5,200	5,430	5,440
<b>Total Maintenance</b>	<b>1,197</b>	<b>3,265</b>	<b>5,950</b>	<b>5,910</b>	<b>5,440</b>
<b>Services</b>					
3090 Codification	3,275	4,941	4,390	3,500	4,740
3110 Communication	1,774	1,883	2,260	2,000	2,290
3170 Disposal	383	829	1,000	600	1,000
3190 Dues, Subscriptions, Books	1,396	1,180	2,310	1,280	2,620
3210 Election	2,348	6,187	5,800	-	5,800
3310 General Insurance	2,531	2,363	2,720	2,860	3,060
3312 Sec 125 Admin Fees	123	226	90	90	-
3330 Janitorial Services	2,990	2,970	3,180	3,000	3,180
3430 Legal Notices	3,896	1,871	4,000	4,000	7,500
3490 Printing	-	10,925	14,100	8,000	14,100
3530 Professional Development	9,101	7,987	15,150	19,000	18,100
3770 Utilities	14,590	14,410	14,700	15,520	10,330
3780 Water Charges	385	420	680	900	700
3880 Information Technology	53,270	53,460	67,730	67,730	71,770
<b>Total Services</b>	<b>96,062</b>	<b>109,651</b>	<b>138,110</b>	<b>128,480</b>	<b>145,190</b>
<b>Capital Outlay</b>					
7100 Computer System	-	-	15,000	29,000	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>29,000</b>	<b>-</b>
<b>City Secretary</b>	<b>\$ 472,718</b>	<b>\$ 578,110</b>	<b>\$ 608,940</b>	<b>\$ 634,690</b>	<b>\$ 669,070</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 2017-2018

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

**Goal:** Continue to negotiate viable and beneficial public/private partnerships with Project Genesis and Destination Development

**Action Item:** Guide staff to expedite efforts to process submittals on a priority basis

**Goal:** Monitor progress on the City's Mission Operations Control Room restoration project to ensure successful completion

**Action Item:** Review all display submittals, media coverage, and pay requests for accuracy and benefit to the City of Webster

**Goal:** Evaluate staffing levels to remain commensurate with high levels of service in light of future economic developments

**Action Item:** Review public safety and city operational requirements to reorganize and refine roles to maintain best practice standards

**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

### SIGNIFICANT CHANGES IN THE FY 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Utility costs decline after the implementation of a new energy contract with lower rates
- Transfers for equipment replacement fall as the vehicle in this division will be fully funded at the end of FY 17-18

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Planning Session directives presented for Council action	7	15	15	5
Staff meetings and exercises for disaster preparedness	7	4	4	4
Number of departmental meetings held	364	416	420	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	-	-	-
<b>Total Employees (Full-Time Equivalents)</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 260,313	\$ 291,361	\$ 187,630	\$ 189,060	\$ 196,420
0200 Taxes	17,787	18,712	11,410	12,010	11,530
0250 Retirement	44,886	50,347	32,670	32,720	34,210
0300 Group Insurance	19,959	24,875	900	830	900
0310 W/C Insurance	1,977	570	340	310	360
0320 Disability Insurance	1,485	1,679	1,150	1,070	1,200
<b>Total Personnel</b>	<b>346,408</b>	<b>387,545</b>	<b>234,100</b>	<b>236,000</b>	<b>244,620</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	632	547	300	230	320
1400 Office & Postage	597	214	500	150	500
1600 Safety & Health	266	-	-	-	-
1700 Small Tools & Equipment	1,201	28	-	-	-
1900 Vehicle & Eqpt. Supplies	1,420	1,343	-	-	570
<b>Total Supplies</b>	<b>4,116</b>	<b>2,132</b>	<b>800</b>	<b>380</b>	<b>1,390</b>
<b>Maintenance</b>					
2050 Building Maintenance	178	166	270	170	-
2450 Vehicle Maintenance	723	1,007	-	-	500
2900 Service Contracts	16,514	13,214	-	-	-
<b>Total Maintenance</b>	<b>17,414</b>	<b>14,386</b>	<b>270</b>	<b>170</b>	<b>500</b>
<b>Services</b>					
3110 Communication	2,849	3,723	1,080	1,300	1,080
3190 Dues, Subscriptions, Books	2,151	1,867	1,110	1,080	1,330
3310 General Insurance	4,176	4,075	4,110	4,600	4,600
3312 Sec 125 Admin Fees	63	72	-	-	-
3330 Janitorial Services	1,056	1,051	1,130	1,070	1,130
3490 Printing	387	83	1,100	860	200
3530 Professional Development	6,200	7,067	2,500	500	2,500
3590 Public Relations	1,423	936	500	200	500
3770 Utilities	5,175	5,114	5,220	5,510	3,660
3780 Water Charges	190	208	140	180	140
3820 City Manager Contingency	29,439	28,518	40,000	31,710	40,000
3880 Information Technology	54,790	54,990	3,960	3,960	4,240
<b>Total Services</b>	<b>107,899</b>	<b>107,703</b>	<b>60,850</b>	<b>50,970</b>	<b>59,380</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	12,090	11,250	2,430	2,430	1,770
<b>Total Other Financing Uses</b>	<b>12,090</b>	<b>11,250</b>	<b>2,430</b>	<b>2,430</b>	<b>1,770</b>
<b>City Manager</b>	<b>\$ 487,927</b>	<b>\$ 523,016</b>	<b>\$ 298,450</b>	<b>\$ 289,950</b>	<b>\$ 307,660</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 2017-2018

#### **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:** Continue cross-training staff on the various duties within the department

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

**Action Item:** Explore the creation and publication of popular financial reports

### SIGNIFICANT CHANGES IN THE FY 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditures for small tools and equipment decline after the purchase of a folding machine in FY 16-17
- Section 125 administration fees increase to consolidate these charges into one account
- Tax appraisal costs rise with an increase to the rate charged for the service
- Information technology expenditures decline to reflect changes to the cost allocation schedule
- Capital outlay reflects the acquisition of a new postage machine
- The transfer to the TIRZ Fund is eliminated after the Zone was dissolved in FY 16-17

### WORKLOAD MEASURES

	<b>2015-2016 ACTUAL</b>	<b>2016-2017 BUDGET</b>	<b>2016-2017 ESTIMATE</b>	<b>2017-2018 BUDGET</b>
Number of payrolls processed	27	27	27	27
Number of accounts payable checks processed	3,024	3,100	2,933	3,000
Number of utility bills processed	15,871	16,000	16,371	16,900

### 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%

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

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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 406,208	\$ 441,694	\$ 466,060	\$ 464,990	\$ 488,400
0200 Taxes	30,697	34,272	35,920	34,180	37,190
0250 Retirement	70,028	76,325	81,130	80,460	85,050
0300 Group Insurance	62,298	74,167	67,430	67,770	63,360
0310 W/C Insurance	800	896	850	780	890
0320 Disability Insurance	2,324	2,569	2,910	2,770	3,050
<b>Total Personnel</b>	<b>572,355</b>	<b>629,924</b>	<b>654,300</b>	<b>650,950</b>	<b>677,940</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,642	1,705	1,760	1,340	1,900
1400 Office & Postage	7,521	7,378	7,000	7,280	7,350
1700 Small Tools & Equipment	26	150	3,850	3,760	400
<b>Total Supplies</b>	<b>9,189</b>	<b>9,233</b>	<b>12,610</b>	<b>12,380</b>	<b>9,650</b>
<b>Maintenance</b>					
2050 Building Maintenance	703	659	1,060	720	-
2200 Machine & Eqpt. Maintenance	1,591	2,169	700	1,100	380
2900 Service Contracts	27,742	29,063	30,420	30,450	31,870
<b>Total Maintenance</b>	<b>30,036</b>	<b>31,891</b>	<b>32,180</b>	<b>32,270</b>	<b>32,250</b>
<b>Services</b>					
3080 Financial	128,060	40,248	40,200	174,000	40,700
3110 Communication	1,015	1,029	1,170	1,150	1,190
3190 Dues, Subscriptions, Books	3,475	3,541	5,040	3,700	3,940
3310 General Insurance	5,147	5,522	5,490	5,860	6,110
3312 Sec 125 Admin Fees	180	146	170	180	4,500
3330 Janitorial Services	4,323	4,324	4,530	4,280	4,530
3490 Printing	5,067	6,033	6,250	6,000	4,450
3530 Professional Development	6,177	6,961	10,480	9,000	11,980
3690 Tax Appraisal	32,980	32,659	35,000	42,000	46,000
3710 Tax Collection	5,439	5,516	6,000	6,100	6,000
3770 Utilities	20,871	20,625	20,980	22,150	14,730
3780 Water Charges	572	633	820	1,080	850
3880 Information Technology	47,180	47,360	40,900	40,900	32,090
<b>Total Services</b>	<b>260,484</b>	<b>174,596</b>	<b>177,030</b>	<b>316,400</b>	<b>177,070</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	-	-	-	7,500
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500</b>
<b>Other Financing Uses</b>					
8007 Transfer to Gen Debt Svc Fund	103,900	-	-	-	-
8041 Transfer to TIRZ Fund	118,772	119,524	135,000	-	-
<b>Total Other Financing Uses</b>	<b>222,672</b>	<b>119,524</b>	<b>135,000</b>	<b>-</b>	<b>-</b>
<b>Finance</b>	<b>\$ 1,094,737</b>	<b>\$ 965,168</b>	<b>\$ 1,011,120</b>	<b>\$ 1,012,000</b>	<b>\$ 904,410</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 2017-2018

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

**Goal:** Maintain standards to uphold laws and provide fair and impartial representation to all defendants

**Action Item:** Provide professional, courteous, and respectful customer service to those who interact with court personnel

**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 2017-2018 BUDGET

- One Deputy Court Clerk position is being eliminated after it remained vacant for two years
- Appropriations for wages, taxes, retirement, and group insurance fall with the elimination of one position
- Service contracts rise due to software maintenance that can no longer be paid with court technology funds
- Utility costs decline after the implementation of a new energy contract with lower rates
- Information technology expenditures decline to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Number of cases filed	6,700	7,500	6,000	6,000
Number of dispositions	8,048	8,000	6,500	6,500
Number of warrants issued	2,095	2,500	2,000	2,000

### PERFORMANCE MEASURES

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

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Court Administrator	1.00	1.00	1.00	1.00
Deputy Court Administrator	1.00	1.00	1.00	1.00
Deputy Court Clerk	4.00	4.00	4.00	3.00
<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 / Municipal Court (82302-00)**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 328,370	\$ 286,141	\$ 338,380	\$ 302,630	\$ 314,560
0150 Overtime	438	1,596	-	-	-
0200 Taxes	24,968	23,119	27,340	22,940	25,310
0250 Retirement	47,275	40,849	47,910	41,130	43,770
0300 Group Insurance	72,291	83,980	101,600	70,900	61,550
0310 W/C Insurance	687	682	600	570	550
0320 Disability Insurance	1,478	1,364	1,740	1,300	1,580
<b>Total Personnel</b>	<b>475,508</b>	<b>437,731</b>	<b>517,570</b>	<b>439,470</b>	<b>447,320</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,590	1,640	1,470	1,110	1,580
1400 Office & Postage	7,351	6,493	9,000	5,800	9,000
1450 Office Furnishings	-	12,504	-	-	-
<b>Total Supplies</b>	<b>8,941</b>	<b>20,637</b>	<b>10,470</b>	<b>6,910</b>	<b>10,580</b>
<b>Maintenance</b>					
2050 Building Maintenance	641	20,943	3,970	3,700	3,000
2900 Service Contracts	-	-	7,680	12,580	13,200
<b>Total Maintenance</b>	<b>641</b>	<b>20,943</b>	<b>11,650</b>	<b>16,280</b>	<b>16,200</b>
<b>Services</b>					
3080 Financial	7,453	8,662	9,000	9,740	9,200
3110 Communication	960	988	1,110	980	1,130
3150 Court	66,795	71,843	72,000	66,390	72,000
3190 Dues, Subscriptions, Books	415	860	980	850	920
3310 General Insurance	2,877	3,238	3,200	3,340	3,590
3312 Sec 125 Admin Fees	-	72	-	-	-
3330 Janitorial Services	3,901	3,886	4,140	3,910	4,140
3350 Jury Trials	2,080	2,500	2,550	2,060	2,550
3490 Printing	1,706	1,642	2,080	2,030	2,080
3530 Professional Development	3,606	2,343	5,000	3,840	5,000
3770 Utilities	19,064	18,819	19,200	20,260	13,480
3780 Water Charges	634	683	690	900	700
3790 Warrant Collection	1,945	1,944	2,250	2,150	2,250
3880 Information Technology	63,860	61,100	52,460	52,460	41,990
<b>Total Services</b>	<b>175,295</b>	<b>178,578</b>	<b>174,660</b>	<b>168,910</b>	<b>159,030</b>
<b>Municipal Court</b>	<b>\$ 660,385</b>	<b>\$ 657,889</b>	<b>\$ 714,350</b>	<b>\$ 631,570</b>	<b>\$ 633,130</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 2017-2018

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

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

**Action Item:** Provide professional, timely, courteous, and exceptional customer service to employees and others

**Goal:** Maintain a quality health insurance plan for employees

**Action Item:** Research, review, and implement a health care plan that is in compliance with current law

**Goal:** Attract, retain, and reward qualified employees who deliver exceptional customer service

**Action Item:** Review and update the compensation strategy to ensure that it is viable and fiscally sustainable

### SIGNIFICANT CHANGES IN THE FY 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures increase with a change to the coverage selected by employees
- Certificate and award expenditures rise due to higher venue costs for an employee event
- Appropriations for professional services decline after a compensation study was completed during FY 16-17
- Pre-employment expenditures fall to historical spending levels
- Professional development costs increase as more training is required to maintain certifications

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Number of employment applications processed	350	400	275	200
Number of benefit-related inquiries received	N/A	N/A	N/A	200
Number of information inquiries by employees	N/A	N/A	N/A	100

### PERFORMANCE MEASURES

Percent of applications processed within three days	100%	100%	100%	100%
Percent of benefit inquiry responses within three days	N/A	N/A	N/A	100%
Percent of employee inquiry responses within three days	N/A	N/A	N/A	100%

<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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 212,377	\$ 254,329	\$ 224,310	\$ 227,520	\$ 238,290
0150 Overtime	-	-	500	-	500
0200 Taxes	15,923	19,980	17,820	17,120	18,780
0250 Retirement	36,617	43,948	39,140	39,370	41,580
0300 Group Insurance	34,071	45,210	34,700	34,700	38,930
0310 W/C Insurance	424	458	410	390	430
0320 Disability Insurance	1,225	1,298	1,420	1,330	1,520
<b>Total Personnel</b>	<b>300,637</b>	<b>365,223</b>	<b>318,300</b>	<b>320,430</b>	<b>340,030</b>
<b>Supplies</b>					
1050 Certificate & Award	18,899	19,913	15,700	25,000	27,500
1300 Kitchen & Janitorial	799	824	880	670	1,030
1400 Office & Postage	1,260	1,365	1,300	1,300	1,300
1450 Office Furnishings	-	-	2,280	2,380	500
1700 Small Tools & Equipment	-	-	-	-	200
1850 Uniform & Apparel	45	51	150	-	150
<b>Total Supplies</b>	<b>21,003</b>	<b>22,154</b>	<b>20,310</b>	<b>29,350</b>	<b>30,680</b>
<b>Maintenance</b>					
2050 Building Maintenance	224	208	340	220	-
<b>Total Maintenance</b>	<b>224</b>	<b>208</b>	<b>340</b>	<b>220</b>	<b>-</b>
<b>Services</b>					
3110 Communication	466	479	530	690	690
3130 Consultant / Prof. Services	19,790	7,000	20,500	22,000	3,000
3190 Dues, Subscriptions, Books	2,331	1,988	2,720	2,040	3,260
3250 Employee Program	44,474	48,995	49,000	49,060	49,660
3310 General Insurance	846	863	980	1,110	1,110
3312 Sec 125 Admin Fees	180	146	170	170	-
3330 Janitorial Services	1,334	1,329	1,420	1,350	1,420
3470 Pre-Employment	9,306	9,323	13,650	5,000	9,300
3490 Printing	-	163	250	-	250
3530 Professional Development	1,542	2,753	4,650	7,500	23,200
3770 Utilities	6,539	6,450	6,590	6,950	4,620
3780 Water Charges	288	314	410	540	420
3880 Information Technology	22,830	22,910	20,790	20,790	25,030
<b>Total Services</b>	<b>109,926</b>	<b>102,713</b>	<b>121,660</b>	<b>117,200</b>	<b>121,960</b>
<b>Human Resources</b>	<b>\$ 431,791</b>	<b>\$ 490,298</b>	<b>\$ 460,610</b>	<b>\$ 467,200</b>	<b>\$ 492,670</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 2017-2018

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

**Goal:** Foster new commercial development within Project Genesis in conjunction with new infrastructure systems

**Action Item:** Conduct business recruitment for the project area

**Goal:** Cultivate economic development within the Destination Development Project in conjunction with new infrastructure systems

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

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

**Goal:** Expand Webster's position as the medical, aerospace, retail, dining, entertainment, and tourism capital of the region

**Action Item:** Conduct business recruitment, retention, and expansion activities for targeted sectors, including office/business parks

### SIGNIFICANT CHANGES IN THE FY 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Building maintenance costs decline to consolidate these charges into one account within the PW Maintenance division
- Utility costs decline after the implementation of a new energy contract with lower rates

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Number of business proposals generated	41	50	40	40
Number of business visitations	48	50	50	50
Number of special events at which City is marketed	35	30	30	30

### PERFORMANCE MEASURES

Development commitment from businesses	9	8	10	10
Proposals that generate inquiries within one year	20%	20%	20%	20%
Square feet developed for new or expanding businesses	354,381	350,000	445,000	380,000

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 230,773	\$ 245,936	\$ 257,240	\$ 256,920	\$ 269,560
0150 Overtime	-	-	-	480	-
0200 Taxes	17,465	19,173	20,300	19,480	21,240
0250 Retirement	39,792	42,498	44,780	44,460	46,940
0300 Group Insurance	39,043	41,364	37,510	37,210	35,260
0310 W/C Insurance	527	509	470	430	490
0320 Disability Insurance	1,336	1,374	1,610	1,500	1,680
<b>Total Personnel</b>	<b>328,937</b>	<b>350,853</b>	<b>361,910</b>	<b>360,480</b>	<b>375,170</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	799	824	880	670	950
1400 Office & Postage	311	521	900	520	900
1700 Small Tools & Equipment	60	500	500	100	500
<b>Total Supplies</b>	<b>1,169</b>	<b>1,845</b>	<b>2,280</b>	<b>1,290</b>	<b>2,350</b>
<b>Maintenance</b>					
2050 Building Maintenance	165	153	250	160	-
<b>Total Maintenance</b>	<b>165</b>	<b>153</b>	<b>250</b>	<b>160</b>	<b>-</b>
<b>Services</b>					
3110 Communication	452	474	530	540	580
3310 General Insurance	846	863	980	1,110	1,110
3330 Janitorial Services	1,007	1,003	1,070	1,010	1,070
3530 Professional Development	168	272	500	200	500
3570 Publications	7,756	5,606	6,000	6,000	6,000
3590 Public Relations	503	563	750	580	750
3770 Utilities	4,909	4,854	4,950	5,220	3,480
3780 Water Charges	288	314	410	540	420
3880 Information Technology	16,740	16,800	14,510	14,510	14,130
<b>Total Services</b>	<b>32,670</b>	<b>30,748</b>	<b>29,700</b>	<b>29,710</b>	<b>28,040</b>
<b>Economic Development</b>	<b>\$ 362,941</b>	<b>\$ 383,599</b>	<b>\$ 394,140</b>	<b>\$ 391,640</b>	<b>\$ 405,560</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 2016-2017

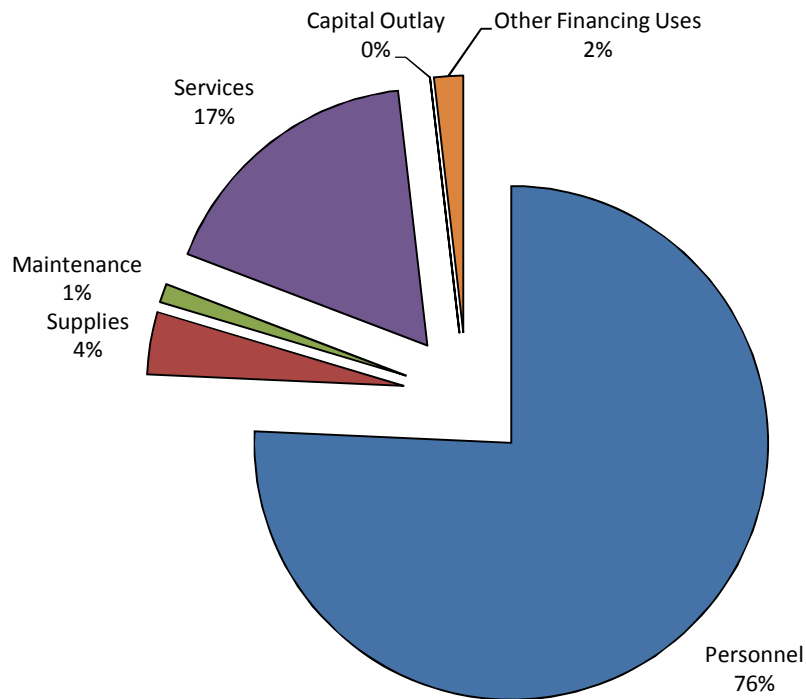
- Alleviated non-conforming properties with the approval of alternative landscaping designs for two shopping centers
- Updated various building, mechanical, and plumbing codes to coincide with current standards
- Created an interactive internet map for flood zone areas that includes hyperlinks to official government documents
- Modified the food establishment ordinance and required inspections
- Scanned over 24,000 documents and plans into permanent records
- Certified all summer camp staff in cardiopulmonary resuscitation

<b>City Council Goals That Are Addressed In The FY 2017-2018 Annual Budget</b>	<b>CD - Administration</b>	<b>CD - Building</b>	<b>CD - Recreation</b>
<b>LU1 – Redevelop NASA Parkway and ensure that the City of Webster establishes a mixed-use pedestrian friendly corridor</b>	✓		
<b>LU2 – Encourage the redevelopment and rehabilitation of older properties within the city</b>	✓		
<b>LU7 – Provide a variety of recreation opportunities to meet the existing and future needs of Webster’s residents</b>			✓
<b>CE1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines</b>		✓	
<b>OS1 – Maintain a strong, fiscally sustainable organization</b>	✓	✓	

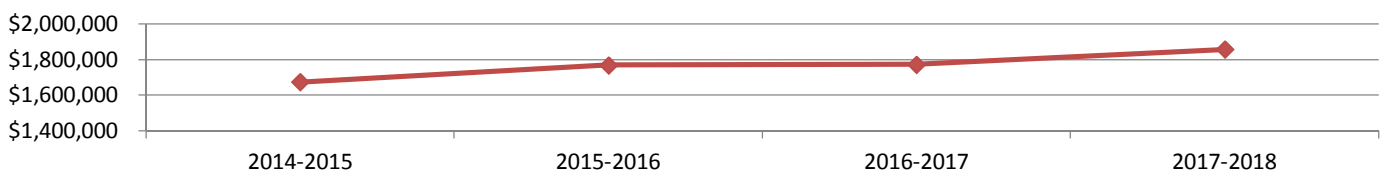
### Community Development Function Expenditure Summary

Object	Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
0000	Personnel	\$ 1,267,578	\$ 1,389,807	\$ 1,380,890	\$ 1,388,850	\$ 1,406,120
1000	Supplies	62,043	59,293	63,600	60,300	72,860
2000	Maintenance	17,426	20,131	21,980	21,970	22,000
3000	Services	279,476	262,280	313,450	278,840	322,430
7000	Capital Outlay	9,135	-	-	-	-
8000	Other Financing Uses	37,990	37,990	23,220	23,220	33,690
<b>Community Dev. Function</b>		<b>\$ 1,673,647</b>	<b>\$ 1,769,501</b>	<b>\$ 1,803,140</b>	<b>\$ 1,773,180</b>	<b>\$ 1,857,100</b>

### 2017-2018 Expenditures by Category



### Expenditure Trend





## 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 2017-2018

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

**Goal:** Implement the second phase of the NASA Parkway Plan

**Action Item:** Create a presentation and seek city council approval of the NASA Parkway Plan Phase 2

#### **LU2: Encourage the redevelopment and rehabilitation of older properties within the city**

**Goal:** Identify vacant properties in the city that are suitable for rehabilitation and development

**Action Item:** Meet with developers to encourage investment in older properties

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

**Goal:** Support the objectives of all city departments through the provision of GIS spatial data products

**Action Item:** Update the GIS mobile apps that are used by public works, community development, and emergency management

### SIGNIFICANT CHANGES IN THE FY 2017-2018 BUDGET

- Group insurance expenditures decline with a change to the coverage selected by employees
- Office and postage costs increase to acquire a new aerial map and update GIS software
- Appropriations for office furnishings increase to replace office chairs
- Utility costs decline after the implementation of a new energy contract with lower rates
- Information technology expenditures decline to reflect changes to the cost allocation schedule

### WORKLOAD MEASURES

	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
Number of plats approved	6	5	8	4
Number of rezoning applications received	4	4	1	6
Number of special use permits issued	1	2	1	1

### PERFORMANCE MEASURES

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

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

Director of Community Development	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	-	-	-
<b>Total Employees (Full-Time Equivalents)</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 391,199	\$ 411,160	\$ 392,820	\$ 398,020	\$ 394,860
0150 Overtime	893	5,929	1,200	1,100	1,200
0200 Taxes	29,444	32,651	31,180	30,090	31,330
0250 Retirement	67,602	72,744	68,590	69,060	68,980
0300 Group Insurance	70,657	90,673	73,270	71,950	62,230
0310 W/C Insurance	1,149	1,252	1,110	1,010	1,130
0320 Disability Insurance	2,256	2,422	2,470	2,440	2,480
<b>Total Personnel</b>	<b>563,201</b>	<b>616,831</b>	<b>570,640</b>	<b>573,670</b>	<b>562,210</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,590	1,438	1,760	1,340	1,580
1400 Office & Postage	4,008	6,767	5,820	4,020	10,620
1450 Office Furnishings	-	594	-	-	1,500
1700 Small Tools & Equipment	575	-	1,500	1,360	500
1850 Uniform & Apparel	-	111	140	140	280
1900 Vehicle & Eqpt. Supplies	315	171	240	150	270
<b>Total Supplies</b>	<b>6,488</b>	<b>9,081</b>	<b>9,460</b>	<b>7,010</b>	<b>14,750</b>
<b>Maintenance</b>					
2050 Building Maintenance	244	204	330	210	-
2200 Machine & Eqpt. Maintenance	95	267	1,500	500	500
2450 Vehicle Maintenance	111	215	250	250	250
2900 Service Contracts	9,357	9,827	10,200	9,850	10,200
<b>Total Maintenance</b>	<b>9,807</b>	<b>10,513</b>	<b>12,280</b>	<b>10,810</b>	<b>10,950</b>
<b>Services</b>					
3110 Communication	779	791	870	870	900
3130 Consultant / Prof. Services	900	-	1,000	1,400	1,000
3190 Dues, Subscriptions, Books	749	1,494	2,330	1,690	2,030
3310 General Insurance	2,797	2,812	2,980	3,380	3,380
3312 Sec 125 Admin Fees	63	274	90	90	-
3330 Janitorial Services	1,308	1,303	1,390	1,310	1,390
3490 Printing	463	1,210	1,200	930	1,500
3530 Professional Development	6,145	5,148	6,000	6,000	6,600
3770 Utilities	6,365	6,294	6,420	6,780	4,510
3780 Water Charges	582	633	820	1,080	700
3880 Information Technology	62,480	33,610	44,030	44,030	28,270
<b>Total Services</b>	<b>82,630</b>	<b>53,570</b>	<b>67,130</b>	<b>67,560</b>	<b>50,280</b>
<b>Capital Outlay</b>					
7100 Computer System	9,135	-	-	-	-
<b>Total Capital Outlay</b>	<b>9,135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	5,880	5,880	4,400	4,400	4,410
<b>Total Other Financing Uses</b>	<b>5,880</b>	<b>5,880</b>	<b>4,400</b>	<b>4,400</b>	<b>4,410</b>
<b>CD Administration</b>	<b>\$ 677,141</b>	<b>\$ 695,874</b>	<b>\$ 663,910</b>	<b>\$ 663,450</b>	<b>\$ 642,600</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 2017-2018

***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 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures increase with a change to the coverage selected by employees
- Expenditures for office furnishings increase to replace chairs for conference room and several offices
- Building maintenance costs decline to consolidate these charges into one account within the PW Maintenance division
- Utility costs decline after the implementation of a new energy contract with lower rates
- Information technology expenditures decline to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Number of permits issued	1,549	1,700	2,000	2,000
Number of inspections performed	6,217	6,400	6,500	6,500
Number of code enforcement cases processed	1,989	2,500	2,200	2,500

### PERFORMANCE MEASURES

Percent of code violations abated	N/A	N/A	N/A	96%
Percent of initial plans reviewed within 14 days	98%	100%	98%	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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 376,225	\$ 404,931	\$ 421,830	\$ 425,280	\$ 436,390
0150 Overtime	-	-	1,000	200	1,000
0200 Taxes	28,184	31,598	33,800	31,870	34,910
0250 Retirement	64,868	69,758	73,610	73,620	76,170
0300 Group Insurance	78,015	93,647	86,070	93,230	88,130
0310 W/C Insurance	1,478	1,639	1,530	1,420	1,590
0320 Disability Insurance	2,158	2,327	2,610	2,440	2,710
<b>Total Personnel</b>	<b>550,927</b>	<b>603,901</b>	<b>620,450</b>	<b>628,060</b>	<b>640,900</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,857	1,919	2,050	1,560	2,220
1400 Office & Postage	2,738	2,253	3,000	2,180	3,000
1450 Office Furnishings	-	-	2,500	-	4,500
1600 Safety & Health	325	200	900	260	900
1700 Small Tools & Equipment	3,601	372	150	4,070	150
1850 Uniform & Apparel	694	690	700	710	700
1900 Vehicle & Eqpt. Supplies	2,296	2,050	2,000	2,150	2,450
<b>Total Supplies</b>	<b>11,511</b>	<b>7,483</b>	<b>11,300</b>	<b>10,930</b>	<b>13,920</b>
<b>Maintenance</b>					
2050 Building Maintenance	390	363	590	380	-
2450 Vehicle Maintenance	788	1,103	1,500	2,200	1,500
2900 Service Contracts	3,150	3,846	4,250	3,810	4,450
<b>Total Maintenance</b>	<b>4,328</b>	<b>5,312</b>	<b>6,340</b>	<b>6,390</b>	<b>5,950</b>
<b>Services</b>					
3060 Contract Services	1,775	-	35,000	3,000	35,000
3110 Communication	3,030	3,806	3,680	4,570	4,660
3130 Consultant / Prof. Services	200	-	500	-	500
3190 Dues, Subscriptions, Books	1,788	5,819	5,600	5,130	5,600
3310 General Insurance	4,370	4,377	4,490	5,090	5,090
3312 Sec 125 Admin Fees	63	72	90	90	-
3330 Janitorial Services	2,339	2,330	2,490	2,350	2,490
3490 Printing	112	312	500	430	1,000
3530 Professional Development	9,075	7,973	9,800	9,800	9,800
3770 Utilities	11,449	11,305	11,520	12,170	8,090
3780 Water Charges	680	738	950	1,260	980
3880 Information Technology	36,701	36,660	36,940	36,940	33,920
<b>Total Services</b>	<b>71,583</b>	<b>73,392</b>	<b>111,560</b>	<b>80,830</b>	<b>107,130</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	15,230	15,230	6,180	6,180	6,180
<b>Total Other Financing Uses</b>	<b>15,230</b>	<b>15,230</b>	<b>6,180</b>	<b>6,180</b>	<b>6,180</b>
<b>CD Building</b>	<b>\$ 653,579</b>	<b>\$ 705,319</b>	<b>\$ 755,830</b>	<b>\$ 732,390</b>	<b>\$ 774,080</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 2017-2018

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

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

**Action Item:** Generate publicity promoting recreation programs

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

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

**Goal:** Maintain existing activities for the seniors program

**Action Item:** Solicit feedback from participants on programs that are offered

### SIGNIFICANT CHANGES IN THE FY 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures increase with a change to the coverage selected by employees
- Utility costs decline after the implementation of a new energy contract with lower rates
- Information technology expenditures increase to reflect changes to the cost allocation schedule
- The transfer for equipment replacement rises to purchase a new twenty-five passenger bus

<u>WORKLOAD MEASURES</u>	<u>2015-2016</u> <u>ACTUAL</u>	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ESTIMATE</u>	<u>2017-2018</u> <u>BUDGET</u>
Number of programs provided	6	6	6	6
Number of calendar days that include one program or event	260	260	260	260
Total program attendance	10,630	10,635	10,635	10,645

<u>PERFORMANCE MEASURES</u>	2015-2016	2016-2017	2016-2017	2017-2018
Attendance as a percent of maximum enrollment (summer)	90%	100%	95%	100%
Percentage change in program participation	5%	5%	5%	5%
Percentage of calls returned within 24 hours of inquiry	100%	100%	100%	100%

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

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 102,308	\$ 113,394	\$ 130,220	\$ 122,130	\$ 134,850
0150 Overtime	15,529	13,752	17,500	16,000	17,500
0200 Taxes	8,943	10,661	12,100	10,560	12,420
0250 Retirement	12,873	13,612	14,420	14,310	15,040
0300 Group Insurance	11,305	14,956	12,730	21,620	20,270
0310 W/C Insurance	2,109	2,291	2,370	2,090	2,450
0320 Disability Insurance	383	408	460	410	480
<b>Total Personnel</b>	<b>153,450</b>	<b>169,075</b>	<b>189,800</b>	<b>187,120</b>	<b>203,010</b>
<b>Supplies</b>					
1230 Holiday Supplies	1,555	1,957	1,600	1,530	1,600
1234 July 4 Celebration Committee	37,125	36,372	35,500	36,000	37,000
1300 Kitchen & Janitorial	2,001	2,031	2,050	2,000	2,000
1400 Office & Postage	1,394	1,632	1,300	1,000	1,300
1600 Safety & Health	-	-	150	-	-
1700 Small Tools & Equipment	-	-	200	-	-
1850 Uniform & Apparel	1,084	-	1,300	900	1,300
1900 Vehicle & Eqpt. Supplies	885	736	740	930	990
<b>Total Supplies</b>	<b>44,043</b>	<b>42,729</b>	<b>42,840</b>	<b>42,360</b>	<b>44,190</b>
<b>Maintenance</b>					
2050 Building Maintenance	526	360	360	840	1,000
2450 Vehicle Maintenance	936	2,062	1,100	1,990	2,100
2900 Service Contracts	1,829	1,884	1,900	1,940	2,000
<b>Total Maintenance</b>	<b>3,291</b>	<b>4,306</b>	<b>3,360</b>	<b>4,770</b>	<b>5,100</b>
<b>Services</b>					
3110 Communication	5	11	10	20	20
3190 Dues, Subscriptions, Books	587	604	720	600	720
3310 General Insurance	7,539	7,525	7,340	8,310	8,310
3330 Janitorial Services	29,522	32,758	32,780	30,880	32,780
3490 Printing	-	-	-	-	120
3530 Professional Development	-	312	1,050	1,340	1,050
3600 Recreation Program	47,015	49,889	52,710	48,720	52,710
3770 Utilities	26,745	29,370	27,160	28,000	21,320
3780 Water Charges	1,670	2,631	2,430	2,020	2,760
3880 Information Technology	12,180	12,220	10,560	10,560	45,230
<b>Total Services</b>	<b>125,263</b>	<b>135,318</b>	<b>134,760</b>	<b>130,450</b>	<b>165,020</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	16,880	16,880	12,640	12,640	23,100
<b>Total Other Financing Uses</b>	<b>16,880</b>	<b>16,880</b>	<b>12,640</b>	<b>12,640</b>	<b>23,100</b>
<b>CD Recreation</b>	<b>\$ 342,927</b>	<b>\$ 368,308</b>	<b>\$ 383,400</b>	<b>\$ 377,340</b>	<b>\$ 440,420</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 2016-2017

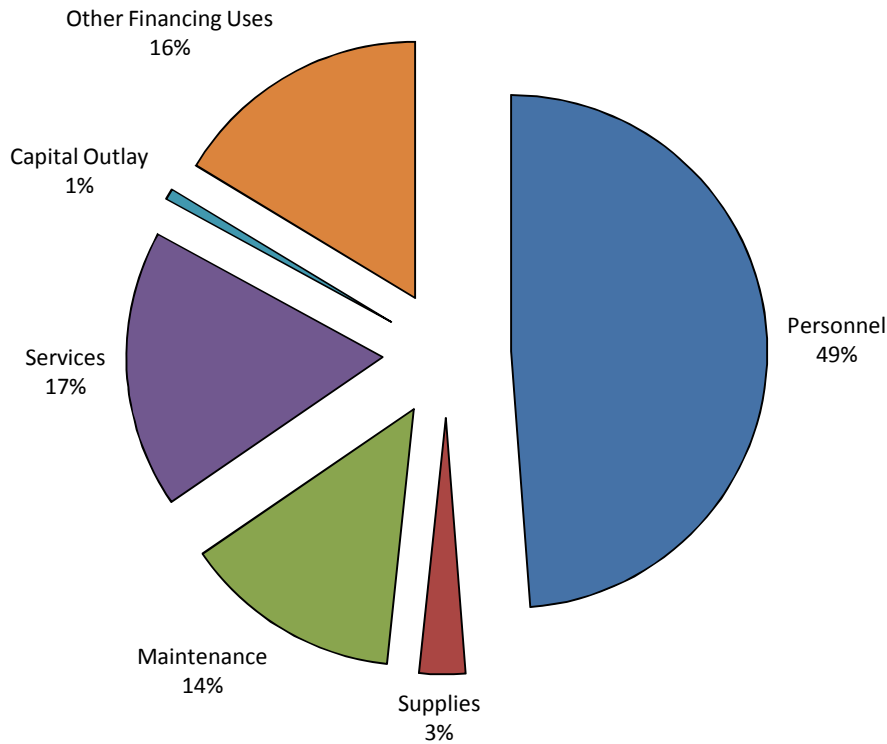
- Replaced playground equipment at Walnut Park
- Completed sidewalk repairs in Green Acres Subdivision and along Pennsylvania Avenue
- Replaced parking lot lighting and water lines at the Civic Center
- Constructed sidewalks along Texas Avenue and Kobayashi Road
- Landscaped the front parking area at the police station
- Initiated the first phase of construction of Genesis Boulevard

<b>City Council Goals That Are Addressed In The FY 2017-2018 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>	✓		

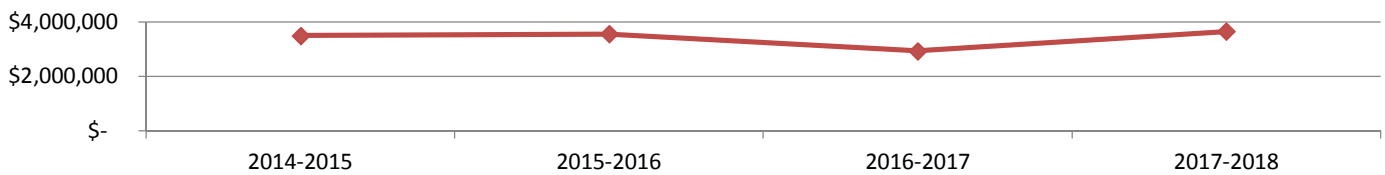
**Public Works Function  
Expenditure Summary**

Object	Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
0000	Personnel	\$ 1,625,465	\$ 1,738,581	\$ 1,791,300	\$ 1,719,190	\$ 1,785,460
1000	Supplies	85,366	90,116	101,960	94,620	106,210
2000	Maintenance	543,856	411,138	307,180	328,710	503,680
3000	Services	626,217	623,027	617,490	606,770	641,190
7000	Capital Outlay	463,740	91,631	100,000	98,790	25,000
8000	Other Financing Uses	162,470	608,160	92,910	92,910	598,450
<b>Public Works Function</b>		<b>\$ 3,507,114</b>	<b>\$ 3,562,654</b>	<b>\$ 3,010,840</b>	<b>\$ 2,940,990</b>	<b>\$ 3,659,990</b>

**2017-2018 Expenditures by Category**



**Expenditure Trend**





## 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 2017-2018

**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 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Appropriations for office furnishings increase to replace conference room chairs
- Utility costs decline after the implementation of a new energy contract with lower rates
- Information technology expenditures rise to reflect changes to the cost allocation schedule
- The transfer for equipment replacement increases to account for higher-priced vehicles in the fleet

<u>WORKLOAD MEASURES</u>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>
	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
Number of work orders processed	2,156	1,900	2,126	2,200
Number of safety meetings held	13	12	13	12
Number of consumer confidence reports distributed	1,500	1,500	1,500	1,500

### PERFORMANCE MEASURES

Percent of projects completed under budget	100%	100%	100%	100%
Percent of staff attending training	90%	90%	90%	90%
Percent of work orders 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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 333,519	\$ 353,895	\$ 370,210	\$ 369,400	\$ 383,580
0150 Overtime	1,945	2,036	4,750	1,750	4,750
0200 Taxes	25,048	27,608	30,000	27,660	30,950
0250 Retirement	57,841	61,505	65,270	64,220	67,630
0300 Group Insurance	76,005	99,372	89,000	74,000	69,120
0310 W/C Insurance	2,034	1,140	1,070	980	1,100
0320 Disability Insurance	1,934	2,061	2,320	2,170	2,410
<b>Total Personnel</b>	<b>498,325</b>	<b>547,617</b>	<b>562,620</b>	<b>540,180</b>	<b>559,540</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	4,846	5,369	5,500	5,800	5,500
1400 Office & Postage	4,765	4,899	5,250	4,450	5,250
1450 Office Furnishings	-	970	-	-	1,500
1600 Safety & Health	226	814	850	500	850
1700 Small Tools & Equipment	-	-	300	1,830	300
1850 Uniform & Apparel	2,530	2,160	2,450	2,350	2,950
1900 Vehicle & Eqpt. Supplies	2,709	1,957	2,510	2,100	2,910
<b>Total Supplies</b>	<b>15,077</b>	<b>16,169</b>	<b>16,860</b>	<b>17,030</b>	<b>19,260</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	326	152	450	200	450
2450 Vehicle Maintenance	4,774	1,818	1,250	2,750	2,250
2900 Service Contracts	30,675	30,835	31,980	31,320	31,980
<b>Total Maintenance</b>	<b>35,776</b>	<b>32,805</b>	<b>33,680</b>	<b>34,270</b>	<b>34,680</b>
<b>Services</b>					
3110 Communication	7,501	11,501	16,020	15,100	15,780
3130 Consultant / Prof. Services	53,009	22,290	15,000	5,000	25,000
3190 Dues, Subscriptions, Books	1,649	936	2,250	1,900	2,360
3310 General Insurance	6,261	7,259	6,370	7,220	7,220
3312 Sec 125 Admin Fees	63	72	90	90	-
3530 Professional Development	6,020	5,169	8,150	10,500	8,150
3750 Uniform Service	-	365	500	440	-
3770 Utilities	25,221	23,091	24,420	20,780	16,820
3780 Water Charges	822	873	830	920	990
3880 Information Technology	37,500	44,300	30,350	30,350	40,990
<b>Total Services</b>	<b>138,046</b>	<b>115,856</b>	<b>103,980</b>	<b>92,300</b>	<b>117,310</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	117,714	-	-	-	-
<b>Total Capital Outlay</b>	<b>117,714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	16,120	20,370	10,120	10,120	14,400
<b>Total Other Financing Uses</b>	<b>16,120</b>	<b>20,370</b>	<b>10,120</b>	<b>10,120</b>	<b>14,400</b>
<b>PW Administration</b>	<b>\$ 821,058</b>	<b>\$ 732,817</b>	<b>\$ 727,260</b>	<b>\$ 693,900</b>	<b>\$ 745,190</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 2017-2018

**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 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Building maintenances costs increase to replace air conditioners, security cameras, and furniture
- Expenditures for street maintenance rise to repair Travis Street
- The transfer for capital projects increases to design the NASA Bypass Extension

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Linear feet of sidewalk maintained	156,680	170,000	163,640	179,000
Lane miles of streets maintained	66	68	67	71
Fleet vehicles and equipment maintained	150	150	150	151
 <b><u>PERFORMANCE MEASURES</u></b>				
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%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 436,018	\$ 456,193	\$ 465,560	\$ 467,300	\$ 483,820
0150 Overtime	21,698	19,603	21,000	19,000	21,000
0200 Taxes	34,004	37,373	39,300	36,350	40,690
0250 Retirement	78,914	82,610	84,700	84,130	87,910
0300 Group Insurance	140,410	165,310	149,870	135,870	128,070
0310 W/C Insurance	11,109	13,257	11,840	10,840	12,280
0320 Disability Insurance	2,496	2,605	2,890	2,720	3,000
<b>Total Personnel</b>	<b>724,649</b>	<b>776,951</b>	<b>775,160</b>	<b>756,210</b>	<b>776,770</b>
<b>Supplies</b>					
1600 Safety & Health	2,502	4,119	3,100	3,080	3,100
1650 Shop Supplies	5,405	7,508	6,100	5,200	6,100
1700 Small Tools & Equipment	5,698	10,687	14,100	13,000	11,100
1850 Uniform & Apparel	-	654	600	600	600
1900 Vehicle & Eqpt. Supplies	10,906	8,402	9,300	9,850	10,870
<b>Total Supplies</b>	<b>24,512</b>	<b>31,369</b>	<b>33,200</b>	<b>31,730</b>	<b>31,770</b>
<b>Maintenance</b>					
2050 Building Maintenance	253,235	146,465	127,000	125,000	251,500
2100 Property Maintenance	246	2,895	-	-	-
2200 Machine & Eqpt. Maintenance	5,492	13,923	10,000	9,700	10,000
2250 Signage Maintenance	17,156	9,113	9,000	58,730	9,000
2300 Street Maintenance	86,920	62,045	50,000	23,860	100,000
2450 Vehicle Maintenance	5,608	5,100	8,000	9,940	9,500
2900 Service Contracts	15,609	16,021	17,000	16,310	17,000
<b>Total Maintenance</b>	<b>384,266</b>	<b>255,562</b>	<b>221,000</b>	<b>243,540</b>	<b>397,000</b>
<b>Services</b>					
3010 Animal Control	5,629	4,348	7,000	6,150	14,500
3110 Communication	567	237	600	500	540
3190 Dues, Subscriptions, Books	85	35	150	180	150
3310 General Insurance	12,598	10,537	10,360	11,730	11,730
3312 Sec 125 Admin Fees	63	146	90	90	-
3390 Mosquito Control	14,848	11,840	15,500	16,260	15,500
3530 Professional Development	7,242	6,702	9,800	9,500	10,200
3610 Recycling	184	459	350	750	700
3630 Rentals	4,486	6,608	6,400	6,500	6,400
3670 Street Lights	185,275	196,126	190,000	196,000	172,720
3750 Uniform Service	7,782	7,562	8,160	7,650	8,160
3880 Information Technology	33,480	42,370	31,030	31,030	39,570
<b>Total Services</b>	<b>272,238</b>	<b>286,971</b>	<b>279,440</b>	<b>286,340</b>	<b>280,170</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	49,020	58,770	45,400	45,400	44,910
8009 Transfer to Parks/Ldscp Fund	56,000	-	-	-	-
8021 Transfer to Gen Proj Fund	-	100,000	-	-	500,000
<b>Total Other Financing Uses</b>	<b>105,020</b>	<b>158,770</b>	<b>45,400</b>	<b>45,400</b>	<b>544,910</b>
<b>PW Maintenance</b>	<b>\$ 1,510,685</b>	<b>\$ 1,509,623</b>	<b>\$ 1,354,200</b>	<b>\$ 1,363,220</b>	<b>\$ 2,030,620</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 2017-2018

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

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

**Action Item:** Replace the trees at City Hall and develop a historical monument park along NASA Parkway

**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 2017-2018 BUDGET

- Small tool and equipment costs increase to replace lawn maintenance equipment and a trailer
- Property maintenance expenditures rise to replace trees at City Hall and a windscreen at the ballpark
- Capital outlay reflects the acquisition of an outdoor sound system for Texas Avenue Park

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Acres of park space maintained	26	26	26	28
Number of pieces of park equipment maintained	193	193	193	198
Number of facilities that require landscaping	19	19	19	21

### 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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 238,239	\$ 236,348	\$ 269,660	\$ 253,840	\$ 275,430
0150 Overtime	13,612	14,593	13,000	16,500	13,000
0200 Taxes	19,051	19,986	23,080	20,250	23,510
0250 Retirement	43,484	43,364	49,210	46,710	50,230
0300 Group Insurance	79,883	90,888	90,000	77,490	78,240
0310 W/C Insurance	6,995	7,514	6,870	6,520	7,000
0320 Disability Insurance	1,228	1,321	1,700	1,490	1,740
<b>Total Personnel</b>	<b>402,491</b>	<b>414,014</b>	<b>453,520</b>	<b>422,800</b>	<b>449,150</b>
<b>Supplies</b>					
1100 Chemical	7,041	8,963	14,100	13,900	14,100
1230 Holiday Supplies	14,262	10,737	13,000	8,600	10,000
1300 Kitchen & Janitorial	4,958	5,895	6,000	5,600	6,000
1600 Safety & Health	2,629	3,291	2,350	2,230	2,800
1700 Small Tools & Equipment	6,968	6,006	7,000	7,400	11,500
1900 Vehicle & Eqpt. Supplies	9,919	7,685	9,450	8,130	10,780
<b>Total Supplies</b>	<b>45,777</b>	<b>42,578</b>	<b>51,900</b>	<b>45,860</b>	<b>55,180</b>
<b>Maintenance</b>					
2050 Building Maintenance	1,590	20,241	1,100	1,000	1,100
2100 Property Maintenance	111,518	89,985	39,000	37,150	58,500
2200 Machine & Eqpt. Maintenance	6,776	7,687	6,500	7,050	6,500
2450 Vehicle Maintenance	3,931	4,858	5,900	5,700	5,900
<b>Total Maintenance</b>	<b>123,815</b>	<b>122,770</b>	<b>52,500</b>	<b>50,900</b>	<b>72,000</b>
<b>Services</b>					
3060 Contract Services	54,176	58,537	61,000	60,000	61,000
3070 Contract Personnel	92,204	83,667	95,000	96,500	95,000
3110 Communication	10	2	50	10	50
3190 Dues, Subscriptions, Books	385	450	600	350	500
3310 General Insurance	6,783	6,791	6,770	7,670	7,670
3312 Sec 125 Admin Fees	-	146	90	90	-
3530 Professional Development	7,948	9,086	8,000	7,100	8,500
3630 Rentals	2,052	284	1,800	2,200	1,800
3750 Uniform Service	2,115	2,164	2,730	2,750	2,730
3770 Utilities	29,774	29,428	29,570	28,840	23,910
3780 Water Charges	14,396	21,945	23,180	17,340	22,760
3880 Information Technology	6,090	7,700	5,280	5,280	19,790
<b>Total Services</b>	<b>215,933</b>	<b>220,200</b>	<b>234,070</b>	<b>228,130</b>	<b>243,710</b>
<b>Capital Outlay</b>					
7050 Building & Property	317,571	91,631	100,000	98,790	-
7200 Machine & Equipment	28,455	-	-	-	25,000
<b>Total Capital Outlay</b>	<b>346,026</b>	<b>91,631</b>	<b>100,000</b>	<b>98,790</b>	<b>25,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	41,330	49,020	37,390	37,390	39,140
8009 Transfer to Parks Constr Fund	-	380,000	-	-	-
<b>Total Other Financing Uses</b>	<b>41,330</b>	<b>429,020</b>	<b>37,390</b>	<b>37,390</b>	<b>39,140</b>
<b>PW Parks Maintenance</b>	<b>\$ 1,175,371</b>	<b>\$ 1,320,214</b>	<b>\$ 929,380</b>	<b>\$ 883,870</b>	<b>\$ 884,180</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 2016-2017

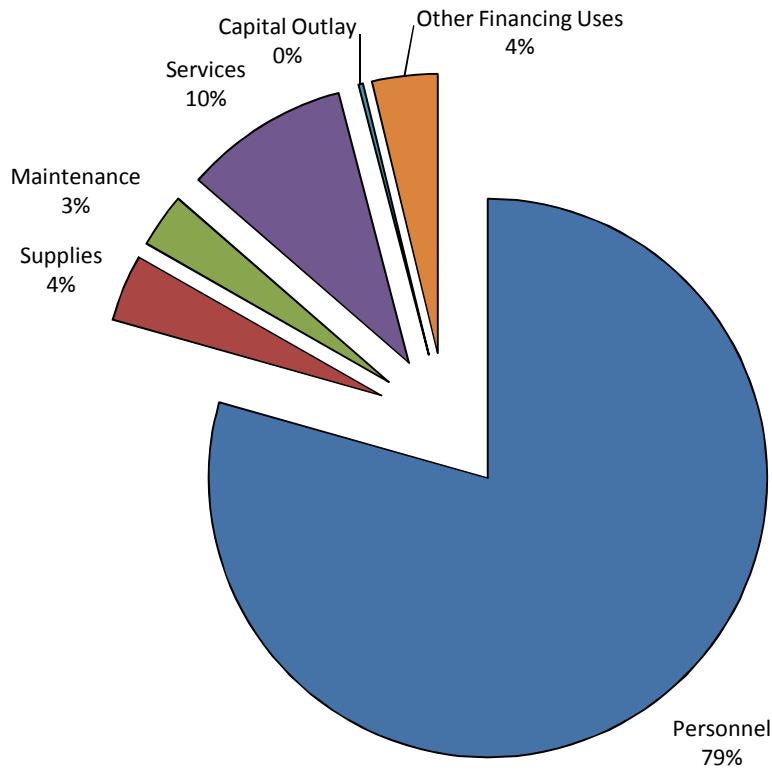
- Maintained all Texas Police Chiefs Association Recognition Program standards
- Implemented body worn cameras and online training for officers
- Upgraded biological evidence storage capabilities with new evidence submission and refrigerated storage
- Certified three patrol officers in hostage negotiation
- Modernized the communications center for increased professionalism and efficiency
- Transitioned fire operations from part-time/hybrid to a full-time career department
- Revised all standard operating guidelines to reflect the career conversion
- Enrolled eight employees in the paramedic training program at a local college
- Implemented a new mass notification system, acquiring updated technology at a lower cost
- Executed an agreement with the Texas Department of Transportation to allow access to highway cameras

<b>City Council Goals That Are Addressed In The FY 2017-2018 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>	✓						

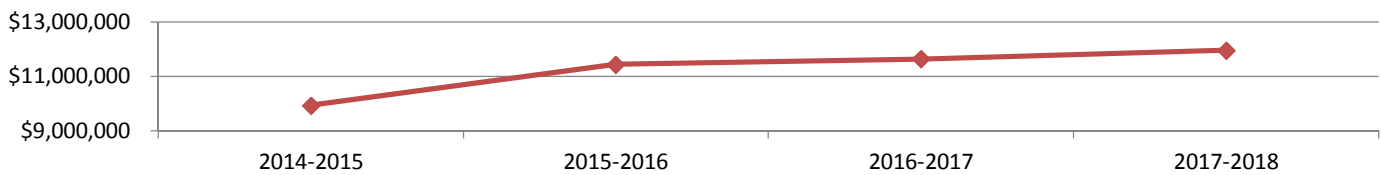
**Public Safety Function  
Expenditure Summary**

Object	Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
0000	Personnel	\$ 7,546,034	\$ 8,476,308	\$ 9,551,430	\$ 9,235,500	\$ 9,492,940
1000	Supplies	354,723	543,343	463,150	424,990	465,130
2000	Maintenance	292,802	303,758	338,370	364,530	377,010
3000	Services	891,827	954,266	1,103,860	1,118,980	1,140,160
7000	Capital Outlay	301,626	343,344	74,000	66,610	33,000
8000	Other Financing Uses	544,719	819,550	439,510	437,830	453,520
<b>Public Safety Function</b>		<b>\$ 9,931,731</b>	<b>\$ 11,440,568</b>	<b>\$ 11,970,320</b>	<b>\$ 11,648,440</b>	<b>\$ 11,961,760</b>

**2017-2018 Expenditures by Category**



**Expenditure Trend**





## 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 2017-2018

#### **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 2017-2018 BUDGET

- One Sergeant position is transferred to PD-Patrol as internal affairs duties are reassigned to the support services commander
- Expenditures for service contracts increase with the implementation of new and enhanced software
- Appropriations for general insurance rise based upon historical spending levels
- Utility costs decline after the implementation of a new energy contract with lower rates
- Information technology expenditures increase to reflect changes to the cost allocation schedule
- The transfer for equipment replacement increases to account for higher-priced vehicles in the fleet

<u>WORKLOAD MEASURES</u>	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of employees completing field training program	3	2	3	3
Number of victim assistance consultations	N/A	60	60	70
Number of internal affairs cases initiated	3	5	5	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	1.00	1.00
Information Technology Administrator	-	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>6.00</b>	<b>9.00</b>	<b>9.00</b>	<b>8.00</b>

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 465,354	\$ 571,314	\$ 776,270	\$ 760,830	\$ 711,700
0150 Overtime	2,195	1,925	10,200	3,100	8,500
0200 Taxes	34,716	43,455	62,030	56,530	56,490
0250 Retirement	80,596	99,056	136,910	132,190	125,420
0300 Group Insurance	90,905	142,099	172,830	162,960	134,990
0310 W/C Insurance	7,513	9,937	10,830	9,890	9,610
0320 Disability Insurance	2,462	3,180	4,760	4,340	4,380
<b>Total Personnel</b>	<b>683,739</b>	<b>870,966</b>	<b>1,173,830</b>	<b>1,129,840</b>	<b>1,051,090</b>
<b>Supplies</b>					
1050 Certificate & Award	399	364	1,300	1,300	4,000
1300 Kitchen & Janitorial	9,236	8,267	9,500	7,920	9,500
1400 Office & Postage	6,899	6,807	10,750	7,500	10,750
1450 Office Furnishings	-	9,559	-	430	1,000
1600 Safety & Health	950	955	950	820	950
1700 Small Tools & Equipment	-	-	2,400	2,120	2,400
1850 Uniform & Apparel	3,810	1,870	3,450	2,990	3,450
1900 Vehicle & Eqpt. Supplies	4,840	4,092	5,250	4,620	6,100
<b>Total Supplies</b>	<b>26,133</b>	<b>31,913</b>	<b>33,600</b>	<b>27,700</b>	<b>38,150</b>
<b>Maintenance</b>					
2050 Building Maintenance	31,709	23,096	25,020	33,800	19,300
2200 Machine & Eqpt. Maintenance	-	100	1,500	540	1,500
2450 Vehicle Maintenance	3,548	608	2,830	5,320	2,830
2900 Service Contracts	3,766	3,954	42,870	42,560	49,420
2910 OSSI Support Services	28,423	34,224	35,940	26,600	29,540
<b>Total Maintenance</b>	<b>67,446</b>	<b>61,981</b>	<b>108,160</b>	<b>108,820</b>	<b>102,590</b>
<b>Services</b>					
3110 Communication	39,428	60,972	80,340	80,000	78,360
3190 Dues, Subscriptions, Books	2,513	2,812	5,790	5,180	5,790
3310 General Insurance	89,528	93,153	82,440	104,770	93,360
3312 Sec 125 Admin Fees	123	226	340	300	-
3330 Janitorial Services	29,948	29,945	29,800	30,000	32,800
3440 Technology Services	17,677	16,583	28,900	17,190	24,980
3490 Printing	532	1,110	1,020	1,120	2,000
3510 Prisoner Support	13,683	11,138	15,950	14,200	15,950
3530 Professional Development	10,991	13,761	17,650	15,500	15,300
3590 Public Relations	7,479	4,524	6,700	4,950	6,700
3750 Uniform Service	133	65	400	100	400
3770 Utilities	78,153	79,430	82,000	84,330	55,680
3780 Water Charges	2,754	2,810	3,440	3,760	3,440
3880 Information Technology	45,040	44,270	35,030	35,030	68,690
<b>Total Services</b>	<b>337,983</b>	<b>360,800</b>	<b>389,800</b>	<b>396,430</b>	<b>403,450</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	79,539	-	-	-	-
<b>Total Capital Outlay</b>	<b>79,539</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	56,130	45,310	32,340	32,340	44,100
8021 Transfer to Gen Proj Fund	-	190,000	-	-	-
<b>Total Other Financing Uses</b>	<b>56,130</b>	<b>235,310</b>	<b>32,340</b>	<b>32,340</b>	<b>44,100</b>
<b>Police Administration</b>	<b>\$ 1,250,969</b>	<b>\$ 1,560,970</b>	<b>\$ 1,737,730</b>	<b>\$ 1,695,130</b>	<b>\$ 1,639,380</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 2017-2018

**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 2017-2018 BUDGET

- Investigative supply costs increase to purchase a new lens for the evidence camera
- Appropriations for vehicle and equipment supplies rise due to higher fuel consumption and prices
- Information technology expenditures increase to reflect changes to the cost allocation schedule
- The transfer for equipment replacement increases to reflect higher-priced vehicles in the fleet

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Number of cases cleared arrest / warrant	126	132	135	141
Number of cases inactivated	1,005	893	911	945
Number of cases cleared	362	334	403	417

### PERFORMANCE MEASURES

Percent of investigations completed within 90 days	98%	99%	99%	99%
Number of cases cleared per detective	189	171	168	176
Number of non-evidentiary pieces disposed	325	362	370	375

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 411,887	\$ 400,206	\$ 529,370	\$ 514,110	\$ 529,660
0150 Overtime	6,154	6,356	7,300	10,000	7,300
0200 Taxes	34,899	38,405	42,510	38,750	42,530
0250 Retirement	82,805	87,434	93,420	90,680	93,510
0300 Group Insurance	118,326	148,563	133,420	124,760	116,940
0310 W/C Insurance	7,870	9,357	8,910	8,080	8,920
0320 Disability Insurance	2,545	2,651	3,110	2,790	3,110
<b>Total Personnel</b>	<b>664,486</b>	<b>692,973</b>	<b>818,040</b>	<b>789,170</b>	<b>801,970</b>
<b>Supplies</b>					
1250 Investigative Supplies	2,973	3,366	3,260	3,200	4,260
1700 Small Tools & Equipment	-	634	-	-	-
1850 Uniform & Apparel	1,337	1,274	1,220	800	1,220
1900 Vehicle & Eqpt. Supplies	13,083	7,884	10,270	14,100	11,900
<b>Total Supplies</b>	<b>17,393</b>	<b>13,158</b>	<b>14,750</b>	<b>18,100</b>	<b>17,380</b>
<b>Maintenance</b>					
2450 Vehicle Maintenance	2,226	7,952	4,000	4,050	4,000
<b>Total Maintenance</b>	<b>2,226</b>	<b>7,952</b>	<b>4,000</b>	<b>4,050</b>	<b>4,000</b>
<b>Services</b>					
3190 Dues, Subscriptions, Books	413	533	850	300	850
3240 Investigative Services	2,638	2,522	3,040	2,400	3,040
3312 Sec 125 Admin Fees	243	366	340	340	-
3340 Medical Services	1,763	-	5,000	2,500	5,000
3530 Professional Development	5,636	7,893	8,000	8,510	8,000
3880 Information Technology	39,090	38,160	29,030	29,030	39,160
<b>Total Services</b>	<b>49,783</b>	<b>49,473</b>	<b>46,260</b>	<b>43,080</b>	<b>56,050</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	57,150	52,000	39,000	39,000	46,500
8042 Transfer to Grant Fund	17,699	27,680	-	-	-
<b>Total Other Financing Uses</b>	<b>74,849</b>	<b>79,680</b>	<b>39,000</b>	<b>39,000</b>	<b>46,500</b>
<b>Police CID</b>	<b>\$ 808,737</b>	<b>\$ 843,235</b>	<b>\$ 922,050</b>	<b>\$ 893,400</b>	<b>\$ 925,900</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 2017-2018

**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, street crimes unit, and DEA Task Force 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 2017-2018 BUDGET

- One Sergeant position transfers from PD-Administration to consolidate supervision of the street crimes and traffic units
- Appropriations for vehicle and equipment supplies rise due to higher fuel consumption and prices
- Service contract expenditures increase to reflect a new agreement for breath alcohol testing equipment maintenance
- Information technology expenditures decline to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	2015-2016	2016-2017	2016-2017	2017-2018
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of calls for service	25,516	26,000	27,000	27,500
Number of arrests made	1,671	2,750	1,700	2,000
Number of offense reports taken	4,077	3,700	4,050	4,100

### PERFORMANCE MEASURES

Number of traffic accidents	1,377	1,730	1,300	1,287
Number of vehicle crimes	372	396	400	396
Number of narcotics arrests	368	455	422	426

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Police Sergeant	4.00	4.00	4.00	5.00
Police Corporal	4.00	4.00	4.00	4.00
Police Officer - Patrol	20.00	19.00	19.00	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>36.00</b>	<b>35.00</b>	<b>35.00</b>	<b>36.00</b>

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 2,221,862	\$ 2,280,582	\$ 2,390,560	\$ 2,326,030	\$ 2,442,700
0150 Overtime	96,046	109,963	116,670	126,670	120,000
0200 Taxes	173,913	186,267	199,050	183,210	203,500
0250 Retirement	400,191	416,098	436,450	424,800	446,300
0300 Group Insurance	529,247	618,251	563,180	495,950	509,500
0310 W/C Insurance	37,564	44,718	41,620	37,900	42,540
0320 Disability Insurance	12,155	12,651	14,500	13,010	14,890
<b>Total Personnel</b>	<b>3,470,978</b>	<b>3,668,531</b>	<b>3,762,030</b>	<b>3,607,570</b>	<b>3,779,430</b>
<b>Supplies</b>					
1450 Office Furnishings	-	2,863	2,000	2,070	2,000
1700 Small Tools & Equipment	47,975	246,335	38,250	32,670	38,500
1850 Uniform & Apparel	59,652	23,237	28,910	28,000	29,910
1900 Vehicle & Eqpt. Supplies	76,196	61,041	80,460	77,000	92,500
<b>Total Supplies</b>	<b>183,824</b>	<b>333,476</b>	<b>149,620</b>	<b>139,740</b>	<b>162,910</b>
<b>Maintenance</b>					
2150 K-9 Maintenance	6,357	7,961	8,000	5,000	7,000
2450 Vehicle Maintenance	54,955	43,290	55,000	49,310	52,000
2900 Service Contracts	9,679	10,143	10,000	9,200	12,500
<b>Total Maintenance</b>	<b>70,992</b>	<b>61,394</b>	<b>73,000</b>	<b>63,510</b>	<b>71,500</b>
<b>Services</b>					
3190 Dues, Subscriptions, Books	155	690	1,000	550	1,000
3312 Sec 125 Admin Fees	459	844	930	930	-
3530 Professional Development	17,580	14,525	18,600	23,610	18,600
3590 Public Relations	14	195	-	-	-
3880 Information Technology	108,400	123,630	149,090	149,090	124,370
<b>Total Services</b>	<b>126,608</b>	<b>139,884</b>	<b>169,620</b>	<b>174,180</b>	<b>143,970</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	317,502	14,000	7,870	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>317,502</b>	<b>14,000</b>	<b>7,870</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	335,840	429,500	303,270	303,270	303,270
<b>Total Other Financing Uses</b>	<b>335,840</b>	<b>429,500</b>	<b>303,270</b>	<b>303,270</b>	<b>303,270</b>
<b>Police Patrol</b>	<b>\$ 4,188,242</b>	<b>\$ 4,950,287</b>	<b>\$ 4,471,540</b>	<b>\$ 4,296,140</b>	<b>\$ 4,461,080</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 2017-2018

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

**Goal:** Enhance community relationships and increase the understanding of police training and protocols

**Action Item:** Recertify two dispatch personnel so they can facilitate the Webster Citizens Police Academy

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

**Goal:** Increase the efficiency and effectiveness of regional dispatch operations

**Action Item:** Host semi-annual meetings with the administrative staff of all entities to which dispatch services are provided

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

**Action Item:** Send Lead Telecommunications Operators to the Association of Public Safety Communications Officials conference

### SIGNIFICANT CHANGES IN THE FY 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance costs fall due to lower premiums paid for healthcare
- Office furnishings expenditures fall after the purchase of chairs for dispatch during FY 16-17
- Section 125 administration fees decrease to consolidate these charges into one account within the finance division
- Information technology expenditures decline to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of calls for service	40,437	41,133	38,725	40,000
Number of requests for information	5,510	5,785	6,061	6,100
Number of reports processed	3,710	3,896	4,081	4,200

### 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	75	75	80	84

<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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 725,797	\$ 777,276	\$ 804,620	\$ 799,630	\$ 832,730
0150 Overtime	58,727	53,665	50,000	52,000	50,000
0200 Taxes	58,599	64,531	68,500	63,440	70,630
0250 Retirement	135,326	143,564	148,770	147,270	153,730
0300 Group Insurance	199,221	237,378	217,420	218,340	206,970
0310 W/C Insurance	2,834	3,228	2,970	2,750	3,060
0320 Disability Insurance	4,061	4,414	4,880	4,940	5,060
<b>Total Personnel</b>	<b>1,184,566</b>	<b>1,284,056</b>	<b>1,297,160</b>	<b>1,288,370</b>	<b>1,322,180</b>
<b>Supplies</b>					
1450 Office Furnishings	3,716	4,259	7,220	5,560	3,720
1700 Small Tools & Equipment	117	4,274	800	4,830	1,000
1850 Uniform & Apparel	1,293	2,096	2,620	2,040	2,620
<b>Total Supplies</b>	<b>5,126</b>	<b>10,629</b>	<b>10,640</b>	<b>12,430</b>	<b>7,340</b>
<b>Services</b>					
3110 Communication	435	512	500	740	750
3190 Dues, Subscriptions, Books	1,130	1,518	2,700	2,200	2,700
3312 Sec 125 Admin Fees	536	444	590	590	-
3530 Professional Development	4,320	8,585	8,500	6,500	9,100
3880 Information Technology	56,860	55,500	42,220	42,220	33,350
<b>Total Services</b>	<b>63,281</b>	<b>66,558</b>	<b>54,510</b>	<b>52,250</b>	<b>45,900</b>
<b>Police Communications</b>	<b>\$ 1,252,973</b>	<b>\$ 1,361,243</b>	<b>\$ 1,362,310</b>	<b>\$ 1,353,050</b>	<b>\$ 1,375,420</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 2017-2018

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

**Goal:** Begin a self-assessment through the Commission on Fire Accreditation International

**Action Item:** Determine the community risk and safety needs to develop specific standards of cover

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

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

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

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

### SIGNIFICANT CHANGES IN THE FY 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditures for fire prevention supplies increase to acquire more education materials for adults
- Uniform and apparel expenditures increase to purchase protective vests and work boots
- Information technology expenditures rise to reflect changes to the cost allocation schedule
- Capital outlay includes the purchase of a digital fire simulator for training

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Number of fire inspections performed	1,118	1,500	1,055	1,500
Number of plans reviewed	118	200	205	200
Number of public education programs provided	32	50	30	40

### PERFORMANCE MEASURES

Percent of plans reviewed within two weeks of receipt	99%	98%	99%	98%
Percent of commercial structures inspected	90%	95%	90%	95%
Fire code compliance rate of structures inspected	90%	90%	90%	90%

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

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 205,993	\$ 195,222	\$ 394,820	\$ 373,660	\$ 416,930
0150 Overtime	8,373	23,053	7,000	4,500	7,000
0200 Taxes	15,702	19,565	31,780	28,250	33,470
0250 Retirement	36,969	44,664	69,950	65,430	73,830
0300 Group Insurance	43,622	63,014	86,750	65,720	64,830
0310 W/C Insurance	2,438	2,729	4,180	3,830	4,380
0320 Disability Insurance	1,174	1,209	2,420	2,130	2,580
<b>Total Personnel</b>	<b>314,271</b>	<b>349,455</b>	<b>596,900</b>	<b>543,520</b>	<b>603,020</b>
<b>Supplies</b>					
1200 Fire Prevention Supplies	4,053	4,812	7,000	5,120	8,000
1250 Investigative Supplies	-	-	230	-	230
1400 Office & Postage	-	57	-	-	-
1600 Safety & Health	261	-	2,050	1,950	2,050
1700 Small Tools & Equipment	3,169	187	9,000	7,540	1,500
1850 Uniform & Apparel	3,161	4,155	4,870	3,220	6,170
1900 Vehicle & Eqpt. Supplies	4,542	2,673	4,130	2,260	4,330
<b>Total Supplies</b>	<b>15,186</b>	<b>11,885</b>	<b>27,280</b>	<b>20,090</b>	<b>22,280</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	-	-	100	-	100
2450 Vehicle Maintenance	704	1,331	1,000	770	1,000
<b>Total Maintenance</b>	<b>704</b>	<b>1,331</b>	<b>1,100</b>	<b>770</b>	<b>1,100</b>
<b>Services</b>					
3110 Communication	1,493	1,885	1,740	1,480	1,740
3190 Dues, Subscriptions, Books	2,262	4,657	6,060	4,500	5,820
3310 General Insurance	2,739	2,708	2,660	3,010	3,010
3312 Sec 125 Admin Fees	180	146	170	170	-
3490 Printing	288	90	750	290	750
3530 Professional Development	3,820	3,162	11,200	3,440	11,200
3880 Information Technology	22,830	22,910	19,790	19,790	35,760
<b>Total Services</b>	<b>33,611</b>	<b>35,558</b>	<b>42,370</b>	<b>32,680</b>	<b>58,280</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	-	-	-	16,000
7250 Vehicles	11,284	-	-	-	-
<b>Total Capital Outlay</b>	<b>11,284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	18,380	18,380	13,780	13,780	13,780
<b>Total Other Financing Uses</b>	<b>18,380</b>	<b>18,380</b>	<b>13,780</b>	<b>13,780</b>	<b>13,780</b>
<b>Fire Prevention</b>	<b>\$ 393,436</b>	<b>\$ 416,609</b>	<b>\$ 681,430</b>	<b>\$ 610,840</b>	<b>\$ 714,460</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 2017-2018

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

**Goal:** Begin a self-assessment through the Commission on Fire Accreditation International

**Action Item:** Determine the community risk and safety needs to develop specific standards of cover

**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 2017-2018 BUDGET

- One Assistant Fire Chief position is added to enhance the executive leadership of the fire department
- One Shift Commander position is not funded for FY 17-18
- Appropriations for uniforms and apparel fall after the purchase of bunker gear during FY 16-17
- Vehicle maintenance costs increase as the aging fire engines have required more repairs
- Information technology expenditures increase to reflect changes to the cost allocation schedule
- Capital outlay includes the acquisition of a CPR assistance device

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Number of calls for fire services	1,696	2,000	1,800	2,000
Number of calls for emergency medical services	2,173	2,700	2,700	3,000
Number of patients treated	2,173	3,000	3,000	3,300

### PERFORMANCE MEASURES

Response time within 3-5 minutes for fire services	98%	95%	98%	95%
Response time within 3-5 minutes for EMS	98%	90%	98%	90%
Patients treated per 1,000 population	181	284	250	275

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,928 HOURS PER YEAR)</u>				
Fire Chief	1.00	-	-	-
Administrative Assistant	1.00	-	-	-
Assistant Fire Chief	-	-	-	1.00
Shift Commander	3.00	3.00	3.00	3.00
Fire Officer	-	3.00	3.00	3.00
Driver	-	3.00	3.00	3.00
Permanent Part-Time Firefighter	5.79	-	-	-
Firefighter	6.21	6.00	6.00	6.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>17.00</b>	<b>15.00</b>	<b>15.00</b>	<b>16.00</b>

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 844,357	\$ 999,813	\$ 894,590	\$ 922,460	\$ 967,750
0150 Overtime	73,526	182,230	176,080	200,000	200,000
0200 Taxes	69,898	99,454	85,010	84,260	92,440
0250 Retirement	158,443	216,836	186,380	196,930	203,360
0300 Group Insurance	67,785	93,430	309,400	214,980	201,650
0310 W/C Insurance	12,248	16,627	13,840	13,040	15,090
0320 Disability Insurance	1,737	1,937	5,500	5,050	5,970
<b>Total Personnel</b>	<b>1,227,994</b>	<b>1,610,328</b>	<b>1,670,800</b>	<b>1,636,720</b>	<b>1,686,260</b>
<b>Supplies</b>					
1100 Chemical	1,515	1,370	2,000	2,200	2,000
1230 Holiday Supplies	30	-	250	50	250
1300 Kitchen & Janitorial	6,905	8,534	8,500	8,200	8,500
1400 Office & Postage	8,756	11,015	7,210	18,000	15,810
1600 Safety & Health	3,567	17,919	15,010	14,050	15,610
1700 Small Tools & Equipment	25,250	60,554	33,000	40,730	53,200
1850 Uniform & Apparel	41,262	22,918	131,630	95,000	95,000
1900 Vehicle & Eqpt. Supplies	19,777	19,973	17,760	16,700	21,700
<b>Total Supplies</b>	<b>107,061</b>	<b>142,282</b>	<b>215,360</b>	<b>194,930</b>	<b>212,070</b>
<b>Maintenance</b>					
2050 Building Maintenance	17,531	19,998	12,500	12,070	12,500
2200 Machine & Eqpt. Maintenance	25,097	22,202	26,820	20,000	28,950
2450 Vehicle Maintenance	96,909	111,927	70,000	115,000	115,000
2900 Service Contracts	11,897	16,972	25,170	29,700	29,270
<b>Total Maintenance</b>	<b>151,434</b>	<b>171,100</b>	<b>134,490</b>	<b>176,770</b>	<b>185,720</b>
<b>Services</b>					
3110 Communication	19,031	29,053	46,260	38,910	40,050
3190 Dues, Subscriptions, Books	11,442	8,093	11,650	20,770	18,400
3230 EMS Services	40,000	40,000	40,000	40,000	40,000
3290 Fire Services	1,675	930	1,600	24,300	2,200
3310 General Insurance	31,549	31,624	35,500	40,200	40,200
3312 Sec 125 Admin Fees	123	72	90	90	-
3330 Janitorial Services	19,195	20,000	20,200	20,200	20,200
3490 Printing	235	-	690	190	690
3530 Professional Development	16,641	31,270	41,790	30,080	35,990
3590 Public Relations	1,911	3,499	3,800	6,600	10,200
3750 Uniform Service	3,439	4,982	3,690	3,000	3,690
3770 Utilities	78,078	78,525	82,810	82,910	55,230
3780 Water Charges	2,822	3,536	2,960	2,580	3,760
3880 Information Technology	54,420	50,410	47,540	47,540	74,410
<b>Total Services</b>	<b>280,562</b>	<b>301,993</b>	<b>338,580</b>	<b>357,370</b>	<b>345,020</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	210,803	25,842	60,000	58,740	17,000
<b>Total Capital Outlay</b>	<b>210,803</b>	<b>25,842</b>	<b>60,000</b>	<b>58,740</b>	<b>17,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	59,520	55,500	41,520	41,520	39,870
8042 Transfer to Grant Fund	-	1,180	3,600	1,920	-
<b>Total Other Financing Uses</b>	<b>59,520</b>	<b>56,680</b>	<b>45,120</b>	<b>43,440</b>	<b>39,870</b>
<b>Fire Operations</b>	<b>\$ 2,037,374</b>	<b>\$ 2,308,224</b>	<b>\$ 2,464,350</b>	<b>\$ 2,467,970</b>	<b>\$ 2,485,940</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 2017-2018

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

**Goal:** Heighten public awareness and support for new mass notification system

**Action Item:** Notify 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 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditures for office furnishings decline after the procurement of furniture in FY 16-17
- Small tools and equipment costs fall after the acquisition of two computers during the previous year
- Appropriations for service contracts decrease with lower annual costs for the new mass notification system
- Information technology expenditures increase to replace computers in the emergency operations center

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Number of training exercises successfully completed	N/A	3	4	4
Number of community outreach events attended	N/A	3	6	6
Number of staff meetings for disaster preparedness	N/A	5	5	5

### PERFORMANCE MEASURES

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

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

Director of Emergency Management	-	1.00	1.00	1.00
Administrative Assistant	-	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>

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ -	\$ -	\$ 161,410	\$ 166,120	\$ 175,960
0150 Overtime	-	-	300	100	300
0200 Taxes	-	-	12,790	12,390	13,650
0250 Retirement	-	-	28,150	31,760	30,690
0300 Group Insurance	-	-	28,710	28,710	26,970
0310 W/C Insurance	-	-	300	270	320
0320 Disability Insurance	-	-	1,010	960	1,100
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>232,670</b>	<b>240,310</b>	<b>248,990</b>
<b>Supplies</b>					
1400 Office & Postage	-	-	1,050	1,870	1,900
1450 Office Furnishings	-	-	5,000	5,000	-
1600 Safety & Health	-	-	500	150	500
1700 Small Tools & Equipment	-	-	4,050	3,500	1,000
1900 Vehicle & Eqpt. Supplies	-	-	1,300	1,480	1,600
<b>Total Supplies</b>	<b>-</b>	<b>-</b>	<b>11,900</b>	<b>12,000</b>	<b>5,000</b>
<b>Maintenance</b>					
2450 Vehicle Maintenance	-	-	500	260	500
2900 Service Contracts	-	-	17,120	10,350	11,600
<b>Total Maintenance</b>	<b>-</b>	<b>-</b>	<b>17,620</b>	<b>10,610</b>	<b>12,100</b>
<b>Services</b>					
3110 Communication	-	-	3,800	3,610	4,300
3190 Dues, Subscriptions, Books	-	-	1,290	1,500	1,720
3312 Sec 125 Admin Fees	-	-	90	90	-
3490 Printing	-	-	600	400	600
3530 Professional Development	-	-	12,400	12,400	12,400
3590 Public Relations	-	-	1,000	1,450	1,350
3880 Information Technology	-	-	43,540	43,540	67,120
<b>Total Services</b>	<b>-</b>	<b>-</b>	<b>62,720</b>	<b>62,990</b>	<b>87,490</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	-	6,000	6,000	6,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Emergency Management</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 330,910</b>	<b>\$ 331,910</b>	<b>\$ 359,580</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 2017-18 is \$0.09176 or twenty-nine percent of the total tax rate of \$0.31725.

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, 2017 is comprised of the following debt issues:

<b>Description</b>	<b>Principal</b>
Refunding Bonds, Series 2013	\$ 4,750,000
Refunding Bonds, Series 2010	2,015,000
<b>Total General Obligation Bonds</b>	<b>\$ 6,765,000</b>
Certificates of Obligation, Series 2012	\$ 5,170,000
<b>Total Certificates of Obligation</b>	<b>\$ 5,170,000</b>
<b>Total General Long-Term Debt</b>	<b>\$ 11,935,000</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 \$0.31725 and debt rate of \$0.09176 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.



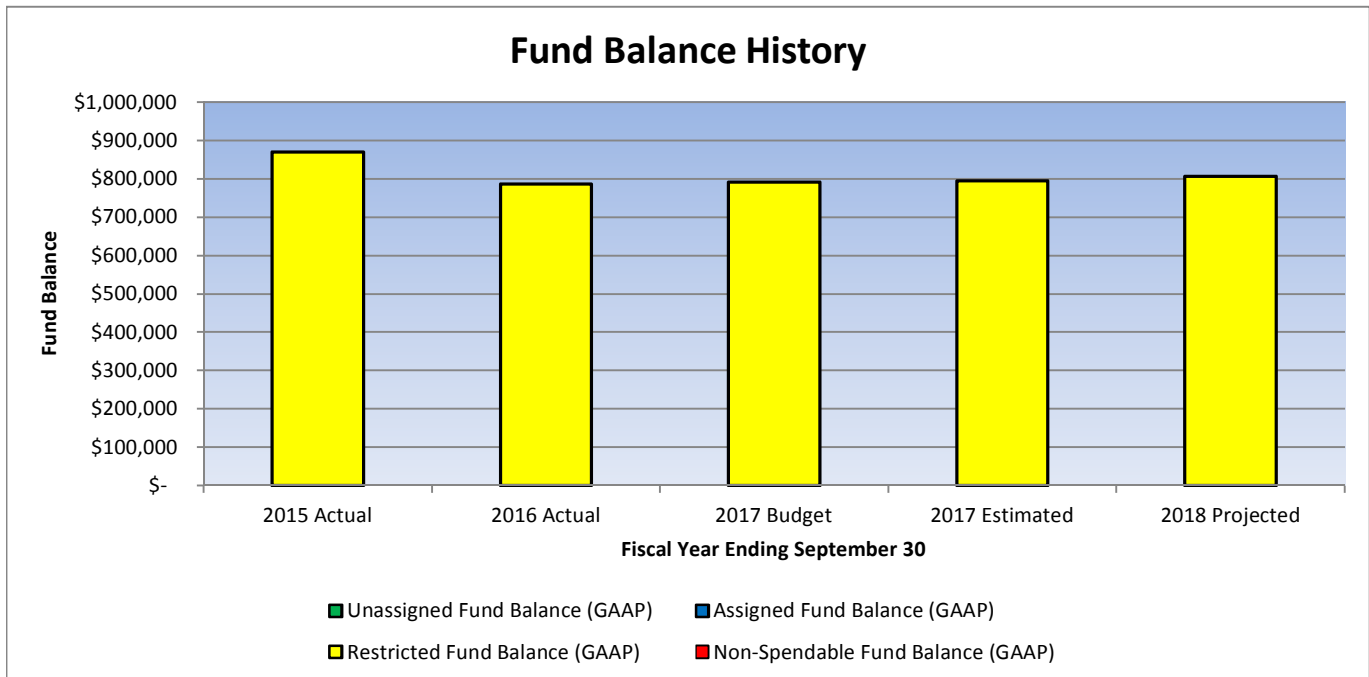
**General Debt Service Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b><u>Budget Basis:</u></b>					
Beginning Restricted Fund Balance (GAAP)	\$ 969,351	\$ 869,019	\$ 786,944	\$ 786,944	\$ 793,964
Revenues <sup>1</sup>	1,940,881	1,934,038	2,218,020	2,220,300	2,214,230
Expenditures	(2,041,213)	(2,016,113)	(2,213,780)	(2,213,280)	(2,201,630)
Net Increase / (Decrease) in Fund Balance	(100,332)	(82,075)	4,240	7,020	12,600
Ending Restricted Fund Balance (Budget)	<b>\$ 869,019</b>	<b>\$ 786,944</b>	<b>\$ 791,184</b>	<b>\$ 793,964</b>	<b>\$ 806,564</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Restricted Fund Balance (Budget)	\$ 869,019	\$ 786,944	\$ 791,184	\$ 793,964	\$ 806,564
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	869,019	786,944	791,184	793,964	806,564
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 869,019</b>	<b>\$ 786,944</b>	<b>\$ 791,184</b>	<b>\$ 793,964</b>	<b>\$ 806,564</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Property Taxes</b>					
1010 Current Property Tax	\$ 1,519,066	\$ 1,620,645	\$ 1,881,660	\$ 1,942,690	\$ 1,875,000
1050 Delinquent Property Tax	(18,584)	(24,705)	-	(62,750)	-
1200 Penalty and Interest	5,589	6,171	5,090	6,780	6,200
<b>Total Property Taxes</b>	<b>1,506,071</b>	<b>1,602,111</b>	<b>1,886,750</b>	<b>1,886,720</b>	<b>1,881,200</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	880	1,897	1,240	3,550	3,000
<b>Total Miscellaneous Income</b>	<b>880</b>	<b>1,897</b>	<b>1,240</b>	<b>3,550</b>	<b>3,000</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	-	-	-	-
<b>Total Other Financing Sources</b>	<b>433,930</b>	<b>330,030</b>	<b>330,030</b>	<b>330,030</b>	<b>330,030</b>
<b>General Debt Service Fund</b>	<b>\$ 1,940,881</b>	<b>\$ 1,934,038</b>	<b>\$ 2,218,020</b>	<b>\$ 2,220,300</b>	<b>\$ 2,214,230</b>

**007 - General Debt Service Fund  
Expenditures**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Services</b>					
3080 Financial	\$ 1,500	\$ 1,500	\$ 2,000	\$ 1,500	\$ 2,000
<b>Total Services</b>	<b>1,500</b>	<b>1,500</b>	<b>2,000</b>	<b>1,500</b>	<b>2,000</b>
<b>Debt Service</b>					
5012 Principal - 2012 CO	235,000	245,000	255,000	255,000	260,000
5013 Principal - 2013 GO Ref	1,005,000	1,005,000	1,150,000	1,150,000	1,170,000
5080 Principal - 2010 GO Ref	380,000	380,000	465,000	465,000	475,000
5512 Interest - 2012 CO	160,338	156,738	152,350	152,350	147,200
5513 Interest - 2013 GO Ref	136,150	116,050	94,500	94,500	71,300
5580 Interest - 2010 GO Ref	123,225	111,825	94,930	94,930	76,130
<b>Total Debt Service</b>	<b>2,039,713</b>	<b>2,014,613</b>	<b>2,211,780</b>	<b>2,211,780</b>	<b>2,199,630</b>
<b>General Debt Service Fund</b>	<b>\$ 2,041,213</b>	<b>\$ 2,016,113</b>	<b>\$ 2,213,780</b>	<b>\$ 2,213,280</b>	<b>\$ 2,201,630</b>

## General Debt Service Fund

### Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2017				\$ 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>\$ 13,532,014</u></b>	<b><u>\$ 11,935,000</u></b>	<b><u>\$ 1,597,014</u></b>	<b><u>\$ -</u></b>

## General Debt Service Fund

### General Obligation Refunding Bonds, Series 2013

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

Purpose: Proceeds from the sale of the Bonds will be used for (i) refunding all or a portion of the City's outstanding obligations and (ii) paying the costs of issuing the bonds.

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2017				\$ 4,750,000
2017-2018	1,241,300	1,170,000	71,300	3,580,000
2018-2019	1,227,800	1,180,000	47,800	2,400,000
2019-2020	1,222,038	1,195,000	27,038	1,205,000
2020-2021	<u>1,214,038</u>	<u>1,205,000</u>	<u>9,038</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 4,905,175</u></b>	<b><u>\$ 4,750,000</u></b>	<b><u>\$ 155,175</u></b>	<b><u>\$ -</u></b>

## General Debt Service Fund

### Certificates of Obligation, Series 2012

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

Purpose Proceeds from the sale of the Certificates will be used for (i) design, construction and equipment of a new fire station, (ii) renovation and improvements of the police station, including a new roof and carpet (iii) HVAC improvements and upgrades to city buildings; (iv) professional services rendered in connection with the above listed projects; and (v) the costs of issuance related to the Certificates.

	Payment	Principal	Interest	Principal Balance
9/30/2017				\$ 5,170,000
2017-2018	407,200	260,000	147,200	4,910,000
2018-2019	411,900	270,000	141,900	4,640,000
2019-2020	415,000	280,000	135,000	4,360,000
2020-2021	421,375	295,000	126,375	4,065,000
2021-2022	422,375	305,000	117,375	3,760,000
2022-2023	423,075	315,000	108,075	3,445,000
2023-2024	428,400	330,000	98,400	3,115,000
2024-2025	428,350	340,000	88,350	2,775,000
2025-2026	432,925	355,000	77,925	2,420,000
2026-2027	432,125	365,000	67,125	2,055,000
2027-2028	435,950	380,000	55,950	1,675,000
2028-2029	439,325	395,000	44,325	1,280,000
2029-2030	442,250	410,000	32,250	870,000
2030-2031	444,725	425,000	19,725	445,000
2031-2032	451,675	445,000	6,675	-
<b>Total</b>	<b>\$ 6,436,650</b>	<b>\$ 5,170,000</b>	<b>\$ 1,266,650</b>	<b>\$ -</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>
9/30/2017				\$ 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>\$ 2,190,188</u></b>	<b><u>\$ 2,015,000</u></b>	<b><u>\$ 175,188</u></b>	<b><u>\$ -</u></b>





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

This fund accounts for:

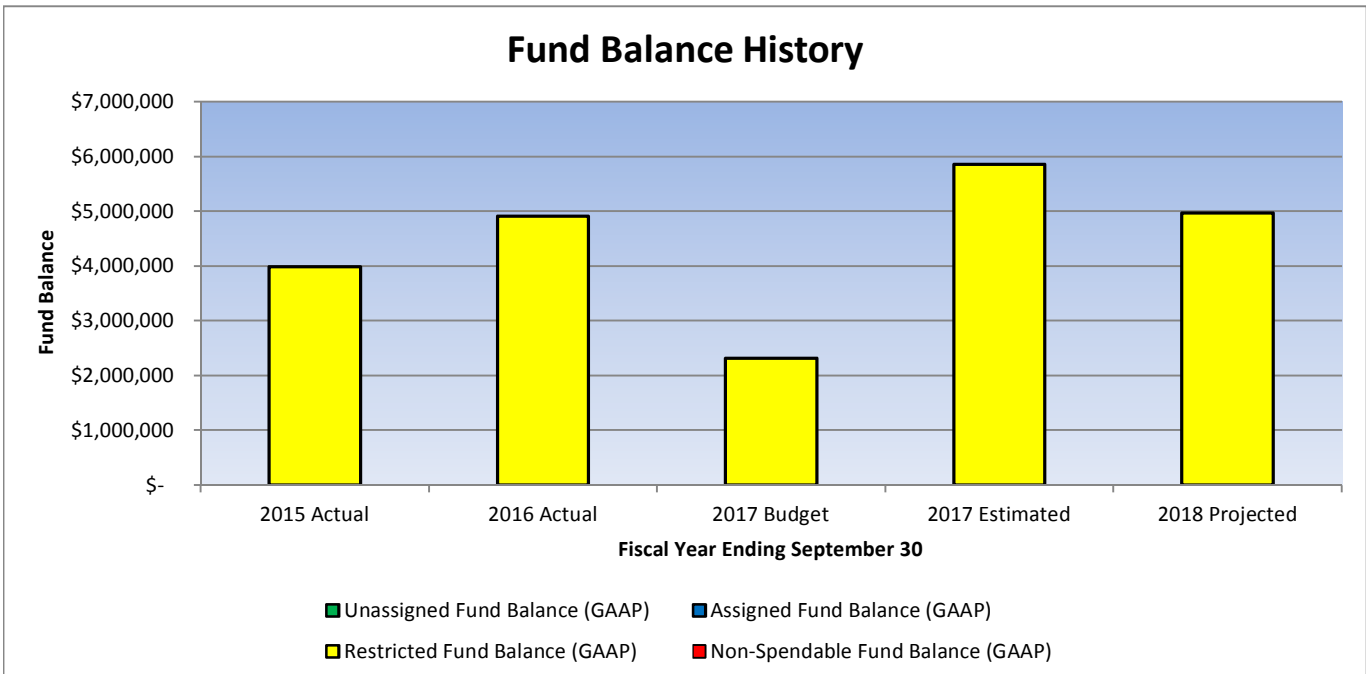
1. Revenues received from the Hotel Occupancy Tax as levied by ordinance 03-05, at the rate of 5% of the room charge.
2. Expenditures as authorized by the Statute (Chapter 156, Tax Code) and approved by City Council to be considered as spent in a manner which directly enhances and promotes tourism and 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 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 3,028,203	\$ 3,985,395	\$ 4,903,272	\$ 4,903,272	\$ 5,851,712
Revenues <sup>1</sup>	1,291,999	1,267,088	1,353,140	3,115,680	1,276,000
Expenditures	(334,807)	(349,211)	(3,938,370)	(2,167,240)	(2,164,180)
Net Increase / (Decrease) in Fund Balance	957,192	917,877	(2,585,230)	948,440	(888,180)
Ending Restricted Fund Balance (Budget)	<b>\$ 3,985,395</b>	<b>\$ 4,903,272</b>	<b>\$ 2,318,042</b>	<b>\$ 5,851,712</b>	<b>\$ 4,963,532</b>
<b>Reconciliation to GAAP:</b>					
Ending Restricted Fund Balance (Budget)	\$ 3,985,395	\$ 4,903,272	\$ 2,318,042	\$ 5,851,712	\$ 4,963,532
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	3,985,395	4,903,272	2,318,042	5,851,712	4,963,532
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 3,985,395</b>	<b>\$ 4,903,272</b>	<b>\$ 2,318,042</b>	<b>\$ 5,851,712</b>	<b>\$ 4,963,532</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Franchise &amp; Local Taxes</b>					
2200 Hotel Occupancy Tax	\$ 1,287,763	\$ 1,261,327	\$ 1,348,240	\$ 1,246,680	\$ 1,254,000
<b>Total Franchise &amp; Local Taxes</b>	<b>1,287,763</b>	<b>1,261,327</b>	<b>1,348,240</b>	<b>1,246,680</b>	<b>1,254,000</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	3,231	5,761	4,250	14,400	21,000
6100 Other Income	1,005	-	650	4,600	1,000
<b>Total Miscellaneous Income</b>	<b>4,236</b>	<b>5,761</b>	<b>4,900</b>	<b>19,000</b>	<b>22,000</b>
<b>Other Financing Sources</b>					
8109 Transfer from Parks/Lndscp Fund	-	-	-	1,850,000	-
8999 Use of PY Fund Balance	-	-	2,585,230	-	888,180
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>2,585,230</b>	<b>1,850,000</b>	<b>888,180</b>
<b>Hotel Occupancy Tax Fund</b>	<b>\$ 1,291,999</b>	<b>\$ 1,267,088</b>	<b>\$ 3,938,370</b>	<b>\$ 3,115,680</b>	<b>\$ 2,164,180</b>

**011 - Hotel Occupancy Tax Fund  
Expenditures**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Supplies</b>					
1400 Office & Postage	\$ 7,356	\$ 6,831	\$ 7,000	\$ 6,500	\$ 7,000
<b>Total Supplies</b>	<b>7,356</b>	<b>6,831</b>	<b>7,000</b>	<b>6,500</b>	<b>7,000</b>
<b>Services</b>					
3105 Advertising	52,733	67,544	146,550	82,000	154,550
3110 Communication	134	189	250	180	250
3190 Dues, Subscriptions, Books	434	395	470	460	480
3490 Printing	-	-	6,000	-	26,000
3530 Professional Development	-	252	500	500	500
3730 Tourism Services	236,000	231,000	236,000	236,000	231,000
3796 HOT Initiatives	-	-	3,500,000	1,800,000	1,700,000
<b>Total Services</b>	<b>289,301</b>	<b>299,380</b>	<b>3,889,770</b>	<b>2,119,140</b>	<b>2,112,780</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	38,150	43,000	41,600	41,600	44,400
<b>Total Other Financing Uses</b>	<b>38,150</b>	<b>43,000</b>	<b>41,600</b>	<b>41,600</b>	<b>44,400</b>
<b>Economic Development</b>	<b>\$ 334,807</b>	<b>\$ 349,211</b>	<b>\$ 3,938,370</b>	<b>\$ 2,167,240</b>	<b>\$ 2,164,180</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

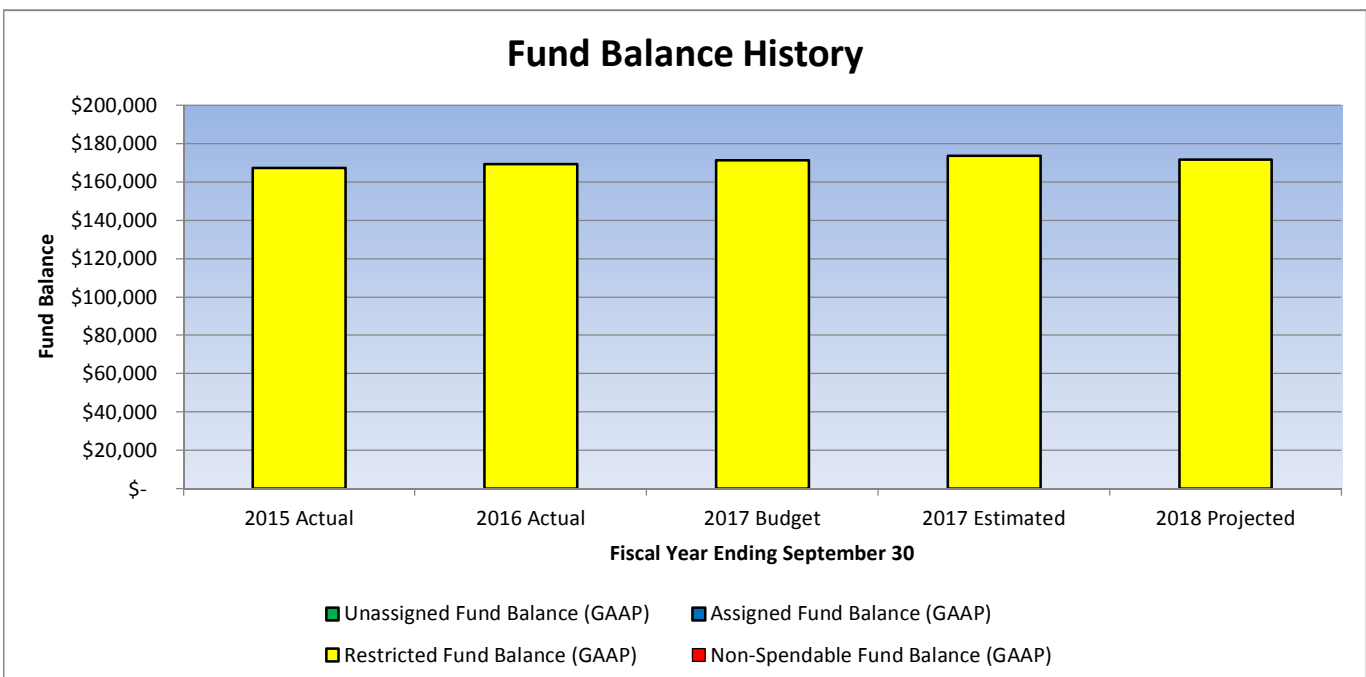
These funds are used to promote judicial efficiency, support school crossing guards and child safety programs, as well as, to provide security for the courtroom and court officers. It is also a revenue source used to enhance and upgrade court technology.

Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b><u>Budget Basis:</u></b>					
Beginning Restricted Fund Balance (GAAP)	\$ 172,714	\$ 167,145	\$ 169,462	\$ 169,462	\$ 173,622
Revenues <sup>1</sup>	55,682	65,645	65,220	56,590	56,870
Expenditures	(61,251)	(63,328)	(63,350)	(52,430)	(58,820)
Net Increase / (Decrease) in Fund Balance	(5,569)	2,317	1,870	4,160	(1,950)
Ending Restricted Fund Balance (Budget)	<b>\$ 167,145</b>	<b>\$ 169,462</b>	<b>\$ 171,332</b>	<b>\$ 173,622</b>	<b>\$ 171,672</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Restricted Fund Balance (Budget)	\$ 167,145	\$ 169,462	\$ 171,332	\$ 173,622	\$ 171,672
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	167,145	169,462	171,332	173,622	171,672
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 167,145</b>	<b>\$ 169,462</b>	<b>\$ 171,332</b>	<b>\$ 173,622</b>	<b>\$ 171,672</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Court Fines &amp; Fees</b>					
4150 Child Safety Fee	\$ 18,495	\$ 23,864	\$ 24,820	\$ 20,150	\$ 20,150
4200 Court Security Fee	14,793	16,640	16,150	14,220	14,220
4250 Judicial Efficiency Fee	2,630	2,562	2,530	2,450	2,450
4300 Court Technology Fee	19,681	22,131	21,460	18,930	18,930
<b>Total Court Fines &amp; Fees</b>	<b>55,599</b>	<b>65,197</b>	<b>64,960</b>	<b>55,750</b>	<b>55,750</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	82	448	260	840	1,120
<b>Total Miscellaneous Income</b>	<b>82</b>	<b>448</b>	<b>260</b>	<b>840</b>	<b>1,120</b>
<b>Other Financing Sources</b>					
8999 Use of PY Fund Balance	-	-	-	-	1,950
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,950</b>
<b>Municipal Court Sp Rev Fund</b>	<b>\$ 55,682</b>	<b>\$ 65,645</b>	<b>\$ 65,220</b>	<b>\$ 56,590</b>	<b>\$ 58,820</b>

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 10,209	\$ 10,370	\$ 11,900	\$ 11,310	\$ 11,900
0200 Taxes	845	933	1,120	910	1,120
0310 W/C Insurance	169	183	190	150	160
<b>Total Personnel</b>	<b>11,223</b>	<b>11,486</b>	<b>13,210</b>	<b>12,370</b>	<b>13,180</b>
<b>Supplies</b>					
1350 Miscellaneous Supplies	917	1,098	2,600	710	2,600
1600 Safety & Health	-	-	4,000	-	4,000
<b>Total Supplies</b>	<b>917</b>	<b>1,098</b>	<b>6,600</b>	<b>710</b>	<b>6,600</b>
<b>Maintenance</b>					
2900 Service Contracts	11,249	16,264	7,670	-	-
<b>Total Maintenance</b>	<b>11,249</b>	<b>16,264</b>	<b>7,670</b>	<b>-</b>	<b>-</b>
<b>Services</b>					
3110 Communication	15,944	12,579	13,000	17,700	17,700
3190 Dues, Subscriptions, Books	96	96	240	100	240
3530 Professional Development	1,681	1,357	2,000	1,300	2,000
3590 Public Relations	4,689	4,981	5,000	4,700	5,000
3770 Utilities	452	468	530	450	500
3790 Warrant Collection	1,500	1,500	1,600	1,600	1,600
<b>Total Services</b>	<b>24,362</b>	<b>20,981</b>	<b>22,370</b>	<b>25,850</b>	<b>27,040</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	13,500	13,500	13,500	13,500	12,000
<b>Total Other Financing Uses</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>12,000</b>
<b>Municipal Court</b>	<b>\$ 61,251</b>	<b>\$ 63,328</b>	<b>\$ 63,350</b>	<b>\$ 52,430</b>	<b>\$ 58,820</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.

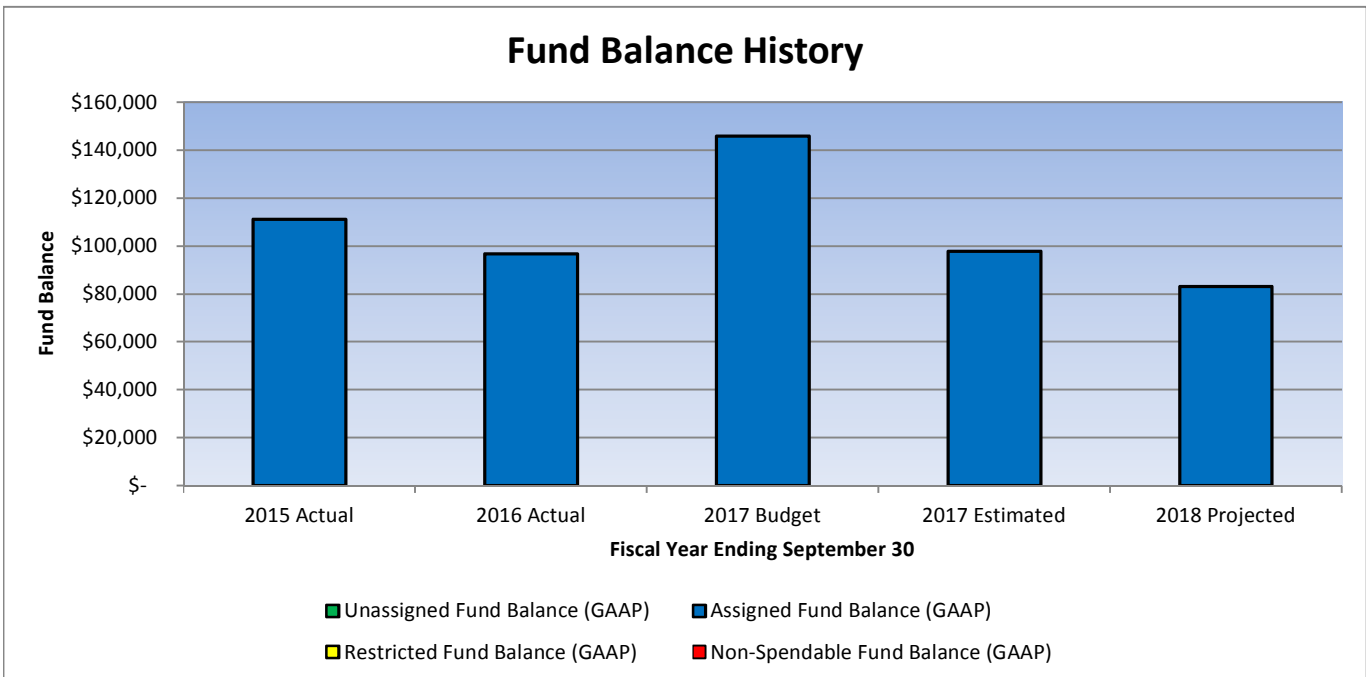
Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b>Budget Basis:</b>					
Beginning Assigned Fund Balance (GAAP)	\$ 113,289	\$ 111,118	\$ 96,589	\$ 96,589	\$ 97,759
Revenues <sup>1</sup>	32,987	29,418	105,430	31,010	31,300
Expenditures	(47,658)	(43,947)	(56,130)	(29,840)	(46,000)
Net Increase / (Decrease) in Fund Balance	(14,671)	(14,529)	49,300	1,170	(14,700)
Ending Assigned Fund Balance (Budget)	<b>\$ 98,618</b>	<b>\$ 96,589</b>	<b>\$ 145,889</b>	<b>\$ 97,759</b>	<b>\$ 83,059</b>

<b>Reconciliation to GAAP:</b>					
Ending Assigned Fund Balance (Budget)	\$ 98,618	\$ 96,589	\$ 145,889	\$ 97,759	\$ 83,059
Adjustment <sup>2</sup>	12,500	-	-	-	-
Assigned Fund Balance (GAAP)	111,118	96,589	145,889	97,759	83,059
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 111,118</b>	<b>\$ 96,589</b>	<b>\$ 145,889</b>	<b>\$ 97,759</b>	<b>\$ 83,059</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 122	\$ 88	\$ 100	\$ 90	\$ 100
6100 Other Income	-	750	-	-	-
6150 Police - Federal Funds	-	-	-	14,570	4,900
6200 Police - LEOSE Funds	3,625	3,544	3,800	4,400	4,400
6250 Police - State Ch59 (Narcotics)	25,628	15,667	100,000	6,670	16,000
6260 Police - Miscellaneous	2,200	6,660	300	4,300	4,400
6300 Fire - Donations	500	1,738	300	-	500
6320 Fire - LEOSE Funds	912	971	930	980	1,000
<b>Total Miscellaneous Income</b>	<b>32,987</b>	<b>29,418</b>	<b>105,430</b>	<b>31,010</b>	<b>31,300</b>
<b>Other Financing Sources</b>					
8999 Use of PY Fund Balance	-	-	-	-	14,700
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,700</b>
<b>Public Safety Sp Rev Fund</b>	<b>\$ 32,987</b>	<b>\$ 29,418</b>	<b>\$ 105,430</b>	<b>\$ 31,010</b>	<b>\$ 46,000</b>



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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Supplies</b>					
1350 Miscellaneous Supplies	\$ 2,170	\$ 3,860	\$ 5,000	\$ 4,400	\$ 5,000
<b>Total Supplies</b>	<b>2,170</b>	<b>3,860</b>	<b>5,000</b>	<b>4,400</b>	<b>5,000</b>
<b>Services</b>					
3910 Police Federal Expense	-	9,610	5,000	-	5,000
3915 Police LEOSE Expense	777	3,748	4,000	1,000	4,000
3920 Police State Ch59 Expense	43,672	16,370	26,000	16,560	26,000
<b>Total Services</b>	<b>44,449</b>	<b>29,729</b>	<b>35,000</b>	<b>17,560</b>	<b>35,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Fund 008	-	-	-	6,630	-
8042 Transfer to Grant Fund	-	10,125	10,130	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>10,125</b>	<b>10,130</b>	<b>6,630</b>	<b>-</b>
<b>Police CID</b>	<b>\$ 46,619</b>	<b>\$ 43,713</b>	<b>\$ 50,130</b>	<b>\$ 28,590</b>	<b>\$ 40,000</b>

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Supplies</b>					
1350 Miscellaneous Supplies	\$ 954	\$ -	\$ 4,100	\$ -	\$ 4,000
<b>Total Supplies</b>	<b>954</b>	<b>-</b>	<b>4,100</b>	<b>-</b>	<b>4,000</b>
<b>Services</b>					
3530 Professional Development	-	-	1,000	-	1,000
3915 LEOSE Expense	85	234	900	1,250	1,000
<b>Total Services</b>	<b>85</b>	<b>234</b>	<b>1,900</b>	<b>1,250</b>	<b>2,000</b>
<b>Fire Operations</b>	<b>\$ 1,039</b>	<b>\$ 234</b>	<b>\$ 6,000</b>	<b>\$ 1,250</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.

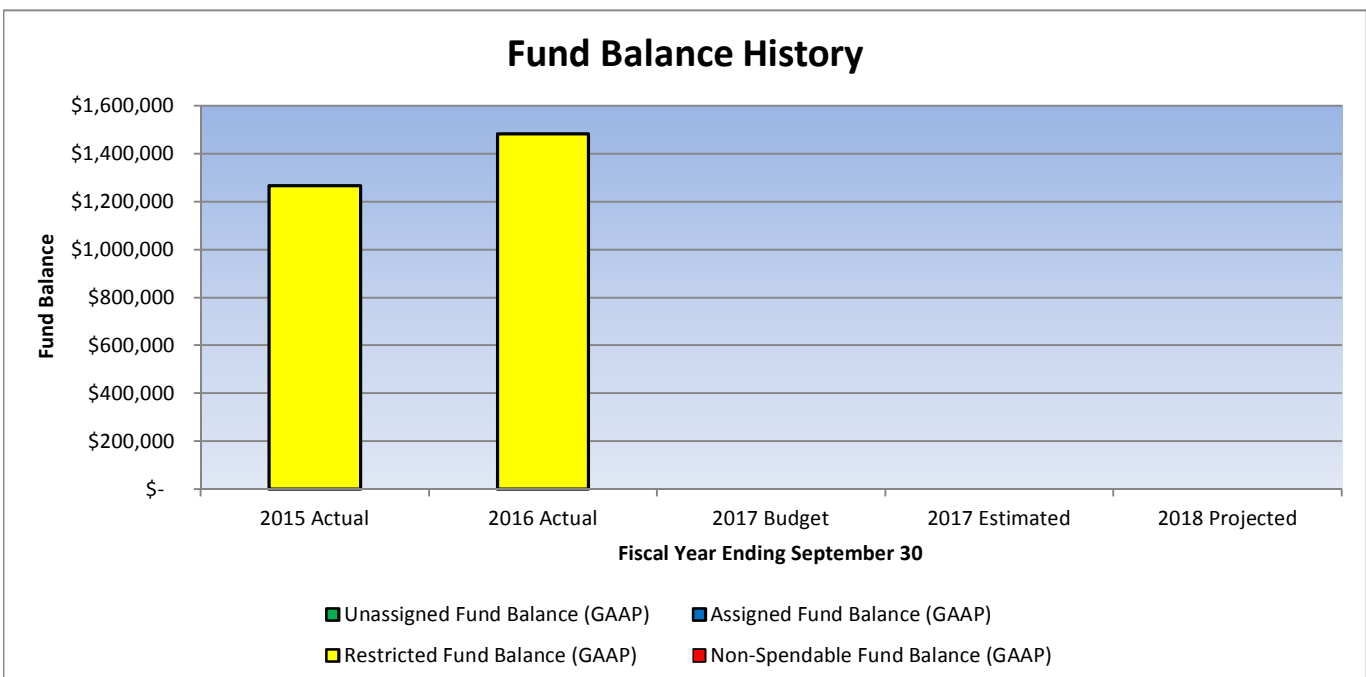
The Webster Tax Increment Reinvestment Zone #1 was dissolved on December 6, 2016.

Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 1,048,642	\$ 1,267,116	\$ 1,481,660	\$ 1,481,660	\$ -
Revenues <sup>1</sup>	218,474	214,543	190	180	-
Expenditures	-	-	(1,481,850)	(1,481,840)	-
Net Increase / (Decrease) in Fund Balance	218,474	214,543	(1,481,660)	(1,481,660)	-
Ending Restricted Fund Balance (Budget)	<b>\$ 1,267,116</b>	<b>\$ 1,481,659</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reconciliation to GAAP:</b>					
Ending Restricted Fund Balance (Budget)	\$ 1,267,116	\$ 1,481,659	\$ -	\$ -	\$ -
Adjustment <sup>2</sup>	-	1	-	-	-
Restricted Fund Balance (GAAP)	1,267,116	1,481,660	-	-	-
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 1,267,116</b>	<b>\$ 1,481,660</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Notes:

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

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



**041 - TIRZ Fund  
Revenues**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 1,090	\$ 1,760	\$ 190	\$ 180	\$ -
<b>Total Miscellaneous Income</b>	<b>1,090</b>	<b>1,760</b>	<b>190</b>	<b>180</b>	<b>-</b>
<b>Intergovernmental</b>					
5040 Harris County Participation	98,612	93,259	-	-	-
<b>Total Intergovernmental</b>	<b>98,612</b>	<b>93,259</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>					
8201 Transfer from General Fund	118,772	119,524	-	-	-
8999 Use of PY Fund Balance	-	-	1,481,660	-	-
<b>Total Other Financing Sources</b>	<b>118,772</b>	<b>119,524</b>	<b>1,481,660</b>	<b>-</b>	<b>-</b>
<b>TIRZ Fund</b>	<b>\$ 218,474</b>	<b>\$ 214,543</b>	<b>\$ 1,481,850</b>	<b>\$ 180</b>	<b>\$ -</b>

**041 - TIRZ Fund  
Expenditures**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Services</b>					
3797 TIRZ Fund Initiatives	\$ -	\$ -	\$ 652,050	\$ 652,050	\$ -
<b>Total Services</b>	<b>-</b>	<b>-</b>	<b>652,050</b>	<b>652,050</b>	<b>-</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	-	-	829,800	829,790	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>829,800</b>	<b>829,790</b>	<b>-</b>
<b>TIRZ Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,481,850</b>	<b>\$ 1,481,840</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.

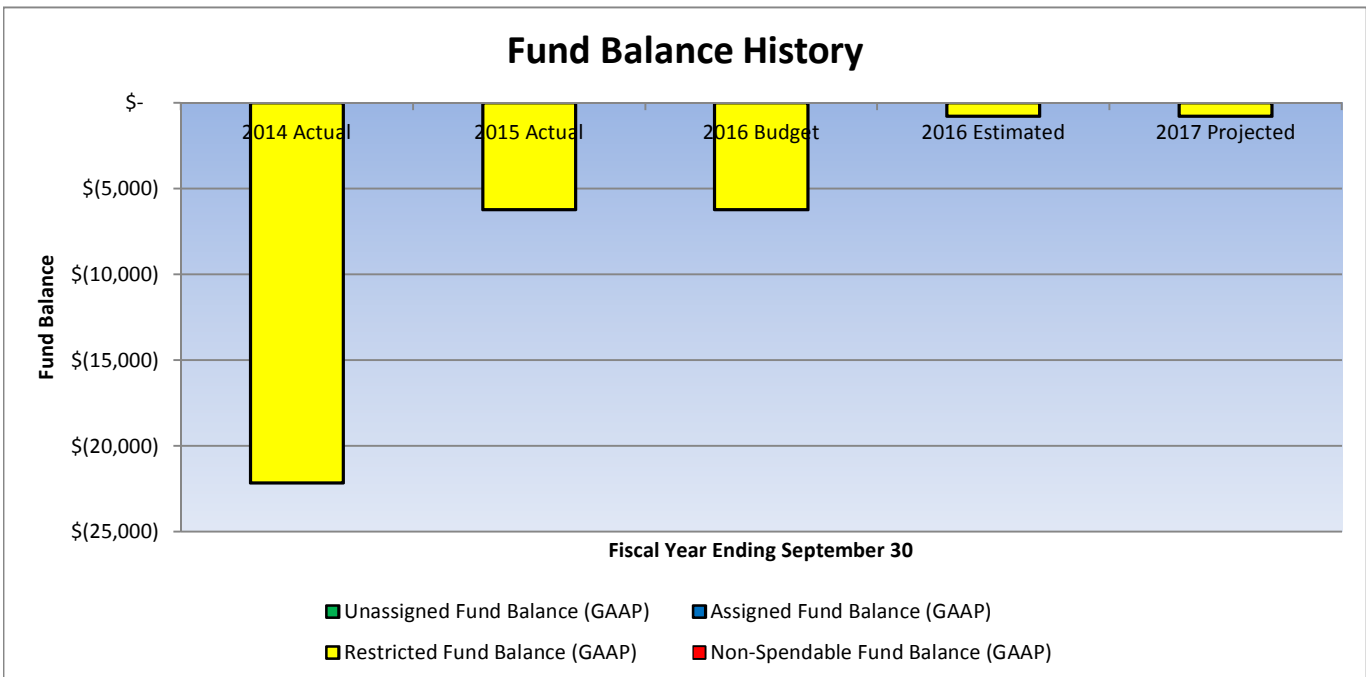
Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ -	\$ (22,164)	\$ (6,223)	\$ (6,223)	\$ (803)
Revenues <sup>1</sup>	264,564	238,819	500,490	77,250	149,370
Expenditures	(286,728)	(222,878)	(500,490)	(71,830)	(149,370)
Net Increase / (Decrease) in Fund Balance	(22,164)	15,941	-	5,420	-
Ending Restricted Fund Balance (Budget) <sup>2</sup>	<b>\$ (22,164)</b>	<b>\$ (6,223)</b>	<b>\$ (6,223)</b>	<b>\$ (803)</b>	<b>\$ (803)</b>
<b>Reconciliation to GAAP:</b>					
Ending Restricted Fund Balance (Budget)	\$ (22,164)	\$ (6,223)	\$ (6,223)	\$ (803)	\$ (803)
Adjustment <sup>3</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	(22,164)	(6,223)	(6,223)	(803)	(803)
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP) <sup>2</sup>	<b>\$ (22,164)</b>	<b>\$ (6,223)</b>	<b>\$ (6,223)</b>	<b>\$ (803)</b>	<b>\$ (803)</b>

Notes:

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

<sup>2</sup> The grant fund had a deficit fund balance as the City anticipates the appropriation by the grantor.

<sup>3</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Intergovernmental</b>					
7025 Federal - Vest Grant	\$ 5,652	\$ -	\$ -	\$ -	\$ -
7102 Federal - UASI Grant	207,280	13,531	-	-	-
7107 Federal - CJD Grant	-	40,500	30,370	-	-
7110 Federal - OCDE Grant	2,934	7,155	9,000	-	9,000
7112 State - ICAC Grant	30,998	108,373	105,990	47,450	103,910
7113 State - HIDTA Grant	-	-	9,000	9,800	16,460
7120 FEMA - Fire Safety Grant	-	-	13,500	-	-
7125 FEMA - SAFER Grant	-	-	300,000	-	-
7126 Fire Misc Grant	-	6,655	-	-	-
7130 FEMA - AFG Grant	-	23,620	18,900	20,000	20,000
<b>Total Intergovernmental</b>	<b>246,865</b>	<b>199,834</b>	<b>486,760</b>	<b>77,250</b>	<b>149,370</b>
<b>Other Financing Sources</b>					
8201 Transfer from General Fund	17,699	28,860	3,600	-	-
8210 Transfer from Fund 010	-	10,125	10,130	-	-
<b>Total Other Financing Sources</b>	<b>17,699</b>	<b>38,985</b>	<b>13,730</b>	<b>-</b>	<b>-</b>
<b>Grant Fund</b>	<b>\$ 264,564</b>	<b>\$ 238,819</b>	<b>\$ 500,490</b>	<b>\$ 77,250</b>	<b>\$ 149,370</b>

**042 - Grant Fund  
Expenditures**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Services</b>					
3902 Police - UASI Grant	\$ 207,280	\$ 13,531	\$ -	\$ -	\$ -
3906 Police - VEST Grant	5,652	-	-	-	-
3907 Police - CJD Grant	-	50,625	40,500	-	-
3910 Police - OCDE Task Force	2,934	7,155	9,000	-	9,000
3912 Police - ICAC Task Force	70,862	113,888	105,990	45,500	103,910
3913 Police - HIDTA Task Force	-	6,225	9,000	4,410	16,460
3920 Fire - Prevention / Safety Grant	-	-	15,000	-	-
3925 Fire - SAFER Grant	-	-	300,000	-	-
3926 Fire - Miscellaneous Grants	-	6,655	-	-	-
3930 Fire - AFG Grant	-	24,800	21,000	21,920	20,000
<b>Total Services</b>	<b>286,728</b>	<b>222,878</b>	<b>500,490</b>	<b>71,830</b>	<b>149,370</b>
<b>Grant Fund</b>	<b>\$ 286,728</b>	<b>\$ 222,878</b>	<b>\$ 500,490</b>	<b>\$ 71,830</b>	<b>\$ 149,370</b>



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

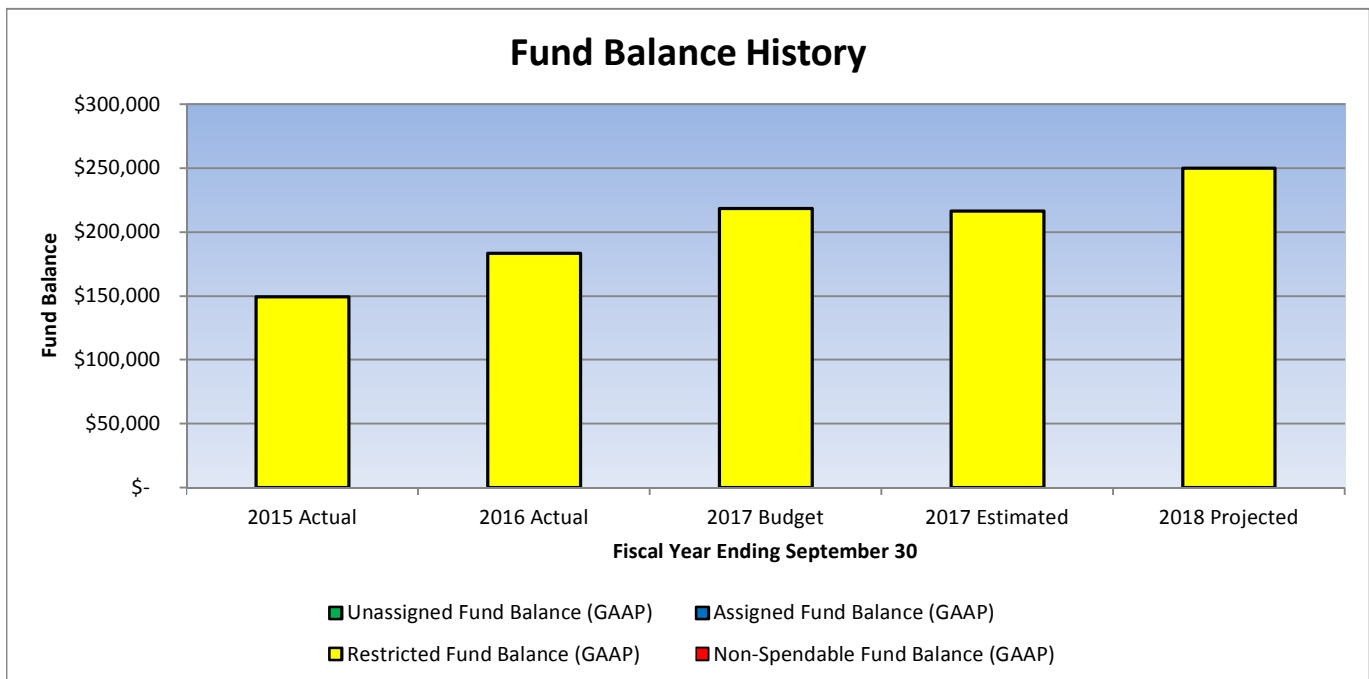
This fund was created to accumulate funds for a public, educational, and government access channel. Funding for this channel is derived from a contribution from local cablevision franchisees in accordance with Chapter 66 of the Texas Utilities Code. These funds can be spent only on capital items used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

Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 115,992	\$ 149,390	\$ 183,097	\$ 183,097	\$ 216,407
Revenues <sup>1</sup>	33,398	33,707	35,500	33,310	33,500
Expenditures	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	33,398	33,707	35,500	33,310	33,500
Ending Restricted Fund Balance (Budget)	<b>\$ 149,390</b>	<b>\$ 183,097</b>	<b>\$ 218,597</b>	<b>\$ 216,407</b>	<b>\$ 249,907</b>
<b>Reconciliation to GAAP:</b>					
Ending Restricted Fund Balance (Budget)	\$ 149,390	\$ 183,097	\$ 218,597	\$ 216,407	\$ 249,907
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	149,390	183,097	218,597	216,407	249,907
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 149,390</b>	<b>\$ 183,097</b>	<b>\$ 218,597</b>	<b>\$ 216,407</b>	<b>\$ 249,907</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Franchise &amp; Local Taxes</b>					
2120 Franchise Tax - Cable	\$ 33,398	\$ 33,707	\$ 35,500	\$ 33,310	\$ 33,500
<b>Total Franchise &amp; Local Taxes</b>	<b>33,398</b>	<b>33,707</b>	<b>35,500</b>	<b>33,310</b>	<b>33,500</b>
<b>PEG Channel Fund</b>	<b>\$ 33,398</b>	<b>\$ 33,707</b>	<b>\$ 35,500</b>	<b>\$ 33,310</b>	<b>\$ 33,500</b>

**043 - PEG Channel Fund  
Expenditures**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<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 May 2017. 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 14 - Sept 15		Oct 15 - Sept 16		Oct 16 - Sept 17		Oct 17 - Sept 18	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
5/8" meter	\$ 5.31	\$ 6.99	\$ 5.31	\$ 6.99	\$ 5.31	\$ 6.99	\$ 6.07	\$ 9.00
3/4" meter	5.84	6.99	5.84	6.99	5.84	6.99	6.68	9.00
1" meter	7.43	6.99	7.43	6.99	7.43	6.99	8.50	9.00
1 1/2" meter	9.56	6.99	9.56	6.99	9.56	6.99	10.93	9.00
2" meter	15.40	6.99	15.40	6.99	15.40	6.99	17.60	9.00
3" meter	58.40	6.99	58.40	6.99	58.40	6.99	66.77	9.00
4" meter	74.33	6.99	74.33	6.99	74.33	6.99	84.98	9.00
6" meter	111.49	6.99	111.49	6.99	111.49	6.99	127.47	9.00
8" meter	153.96	6.99	153.96	6.99	153.96	6.99	153.96	9.00
10" meter	196.44	6.99	196.44	6.99	196.44	6.99	176.03	9.00

### Volumetric Rates

	Oct 14 - Sept 15		Oct 15 - Sept 16		Oct 16 - Sept 17		Oct 17 - Sept 18	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
Residential	\$ 2.70	\$ 4.56	\$ 3.24	\$ 4.65	\$ 3.24	\$ 4.77	\$ 3.81	\$ 5.29
Commercial	2.92	4.56	3.51	4.65	3.51	4.77	4.13	5.29
Apartments	3.25	4.56	3.90	4.65	3.90	4.77	4.59	5.29

### Residential

Residential customers include single family residences and duplexes served by individual water meters. Apartments and townhomes are excluded. The residential billing rate is \$3.81 (water) / \$5.29 (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 \$42.37 per month for 5,000 gallons of water and wastewater use.

### Commercial / Apartments

The commercial billing rate is \$4.13 (water) / \$5.29 (wastewater) for each 1,000 gallons used. An average commercial customer with a 2" meter would pay \$799.04 for 82,000 gallons of water and wastewater use.

The apartment billing rate is \$4.59 (water) / \$5.29 (wastewater) for each 1,000 gallons used. An average apartment customer with a 2" meter would pay \$836.76 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 are unchanged for Fiscal Year 2017-2018 for all classes.

	<u>Oct 17 - Sept 18</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.

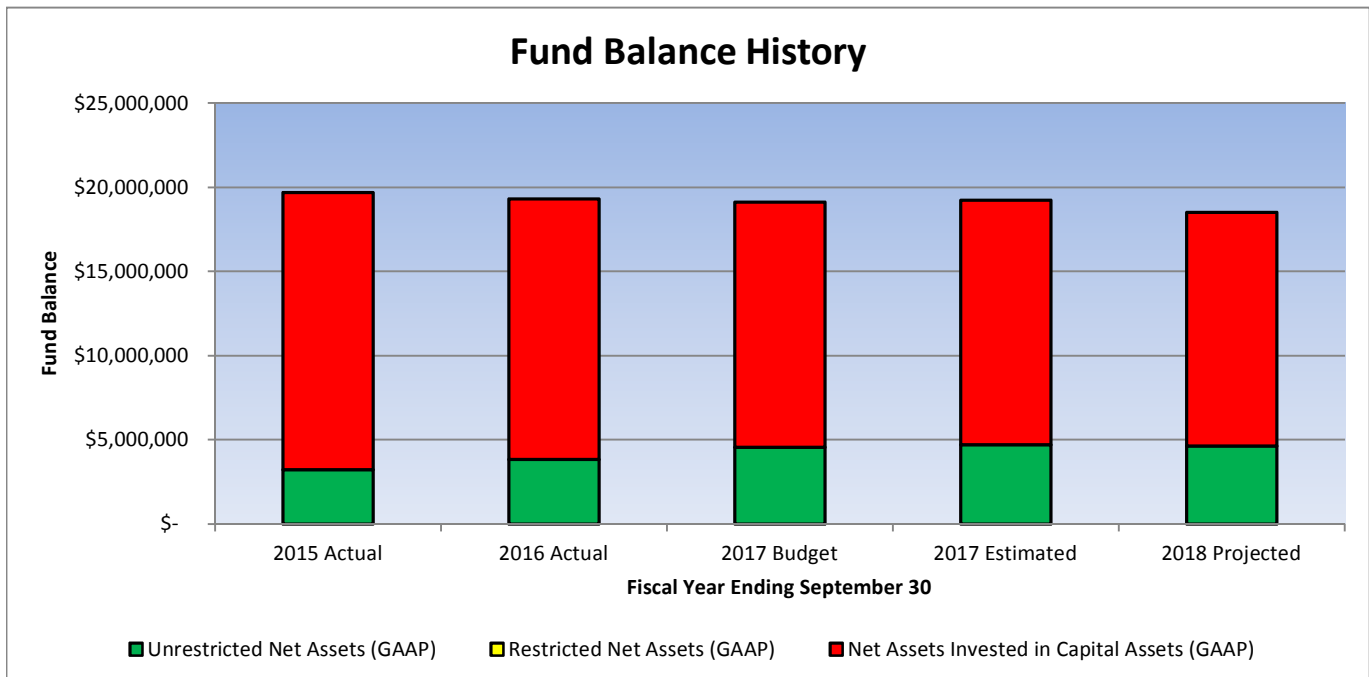
**Utility Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b>Budget Basis:</b>					
Beginning Unrestricted Net Assets (GAAP)	\$ 3,588,107	\$ 3,213,702	\$ 3,835,242	\$ 3,835,242	\$ 4,691,622
Revenues <sup>1</sup>	4,954,790	5,159,137	5,311,980	5,312,970	5,929,950
Expenses	(4,952,540)	(4,612,512)	(4,611,380)	(4,456,590)	(5,998,950)
Net Increase / (Decrease) in Net Assets	2,250	546,625	700,600	856,380	(69,000)
Ending Unrestricted Net Assets (Budget)	<b>\$ 3,590,357</b>	<b>\$ 3,760,327</b>	<b>\$ 4,535,842</b>	<b>\$ 4,691,622</b>	<b>\$ 4,622,622</b>
<b>Reconciliation to GAAP:</b>					
Ending Unrestricted Net Assets (Budget)	\$ 3,590,357	\$ 3,760,327	\$ 4,535,842	\$ 4,691,622	\$ 4,622,622
Adjustment <sup>2</sup>	(376,655)	74,915	-	-	-
Unrestricted Net Assets (GAAP)	3,213,702	3,835,242	4,535,842	4,691,622	4,622,622
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	16,453,148	15,480,229	14,574,295	14,539,295	13,876,020
Total Fund Balance (GAAP)	<b>\$ 19,666,850</b>	<b>\$ 19,315,471</b>	<b>\$ 19,110,137</b>	<b>\$ 19,230,917</b>	<b>\$ 18,498,642</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**

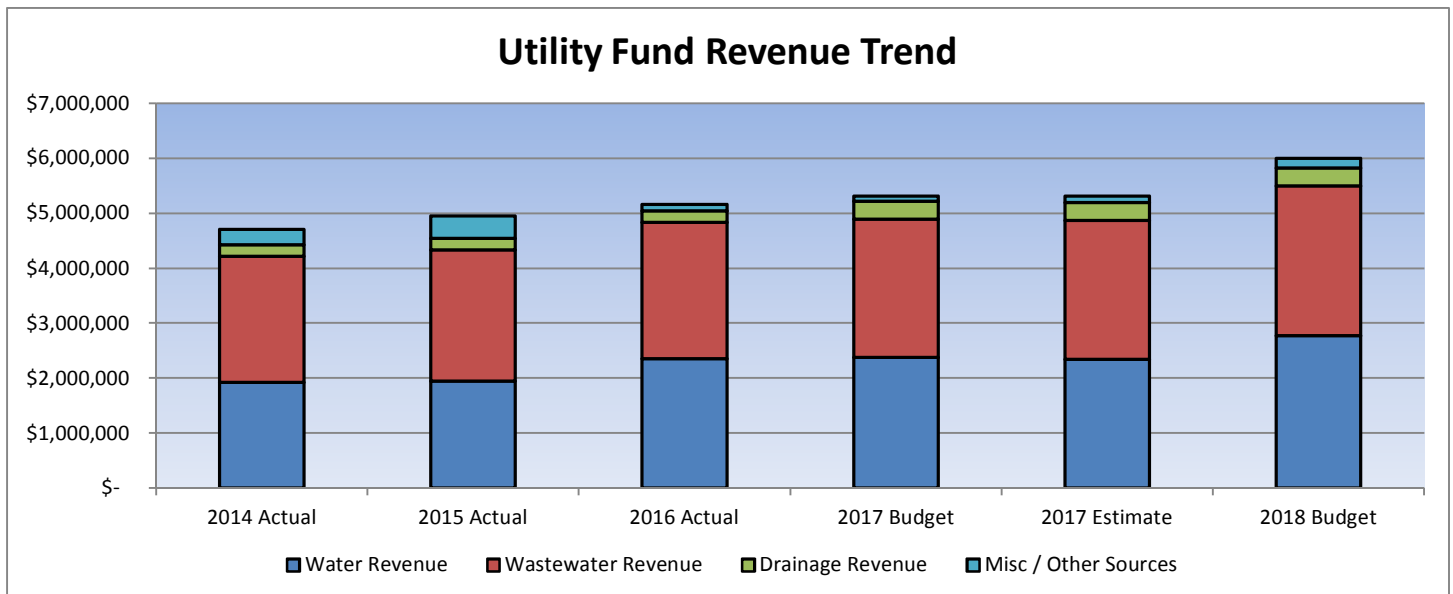
	<b>Actual 2014-2015</b>	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Estimate 2016-2017</b>	<b>Budget 2017-2018</b>
<b><u>Revenues</u></b>					
Water Revenue	\$ 1,945,140	\$ 2,351,121	\$ 2,375,530	\$ 2,345,450	\$ 2,768,650
Wastewater Revenue	2,387,738	2,482,652	2,519,230	2,523,440	2,730,320
Other Fees	61,219	76,809	60,590	74,420	65,220
Drainage Fees	208,706	212,289	323,310	326,810	326,810
Miscellaneous Income	351,988	36,266	33,320	42,850	38,950
Use of Prior Years' Fund Balance	-	-	-	-	69,000
<b>Total Revenue</b>	<b>4,954,790</b>	<b>5,159,137</b>	<b>5,311,980</b>	<b>5,312,970</b>	<b>5,998,950</b>
<b><u>Expenses</u></b>					
Water Division	2,636,625	1,692,073	1,927,550	1,867,380	2,638,860
Wastewater Division	2,110,877	2,681,742	2,405,770	2,330,380	3,092,110
Drainage Division	205,039	238,697	278,060	258,830	267,980
<b>Total Expenses</b>	<b>4,952,540</b>	<b>4,612,512</b>	<b>4,611,380</b>	<b>4,456,590</b>	<b>5,998,950</b>
<b>Net Income / (Loss)</b>	<b>\$ 2,250</b>	<b>\$ 546,626</b>	<b>\$ 700,600</b>	<b>\$ 856,380</b>	<b>\$ -</b>

### Utility Fund Revenue Trend

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Revenues</b>						
Water Revenue	\$ 1,919,727	\$ 1,945,140	\$ 2,351,121	\$ 2,375,530	\$ 2,345,450	\$ 2,768,650
Wastewater Revenue	2,298,367	2,387,738	2,482,652	2,519,230	2,523,440	2,730,320
Drainage Revenue	209,196	208,706	212,289	323,310	326,810	326,810
Misc / Other Sources <sup>1</sup>	282,848	413,207	113,075	93,910	117,270	173,170
<b>Total Revenue</b>	<b>\$ 4,710,139</b>	<b>\$ 4,954,790</b>	<b>\$ 5,159,137</b>	<b>\$ 5,311,980</b>	<b>\$ 5,312,970</b>	<b>\$ 5,998,950</b>

Note:

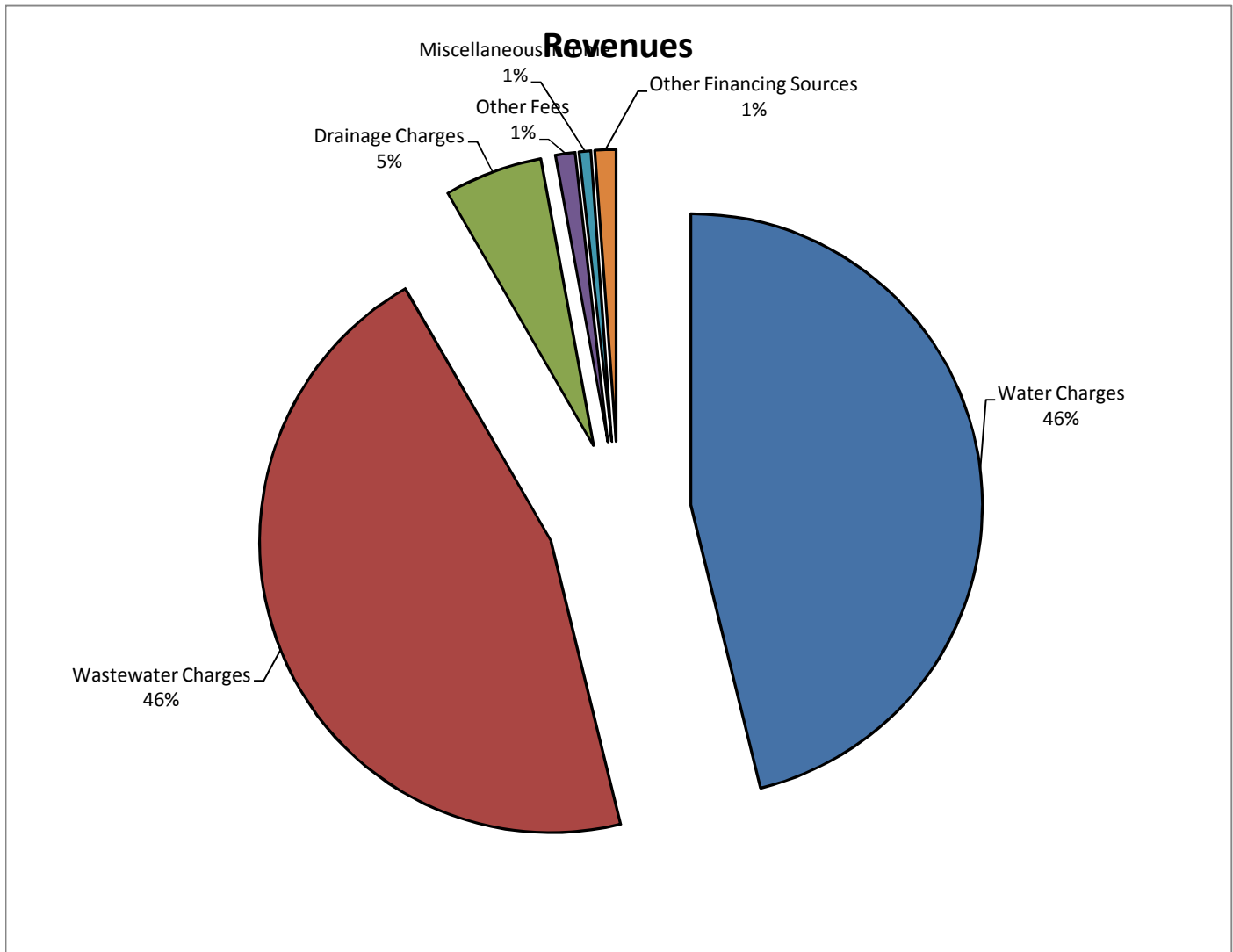
<sup>1</sup> Excludes Use of Prior Years' Fund Balance of \$69,000 in FY 2017-2018 Budget





### Distribution of Utility Fund Revenues

Water Charges	\$ 2,768,650	46.2%
Wastewater Charges	2,730,320	45.5%
Drainage Charges	326,810	5.4%
Other Fees	65,220	1.1%
Miscellaneous Income	38,950	0.6%
Other Financing Sources	69,000	1.2%
<b>Total</b>	<b>\$ 5,998,950</b>	<b>100.0%</b>

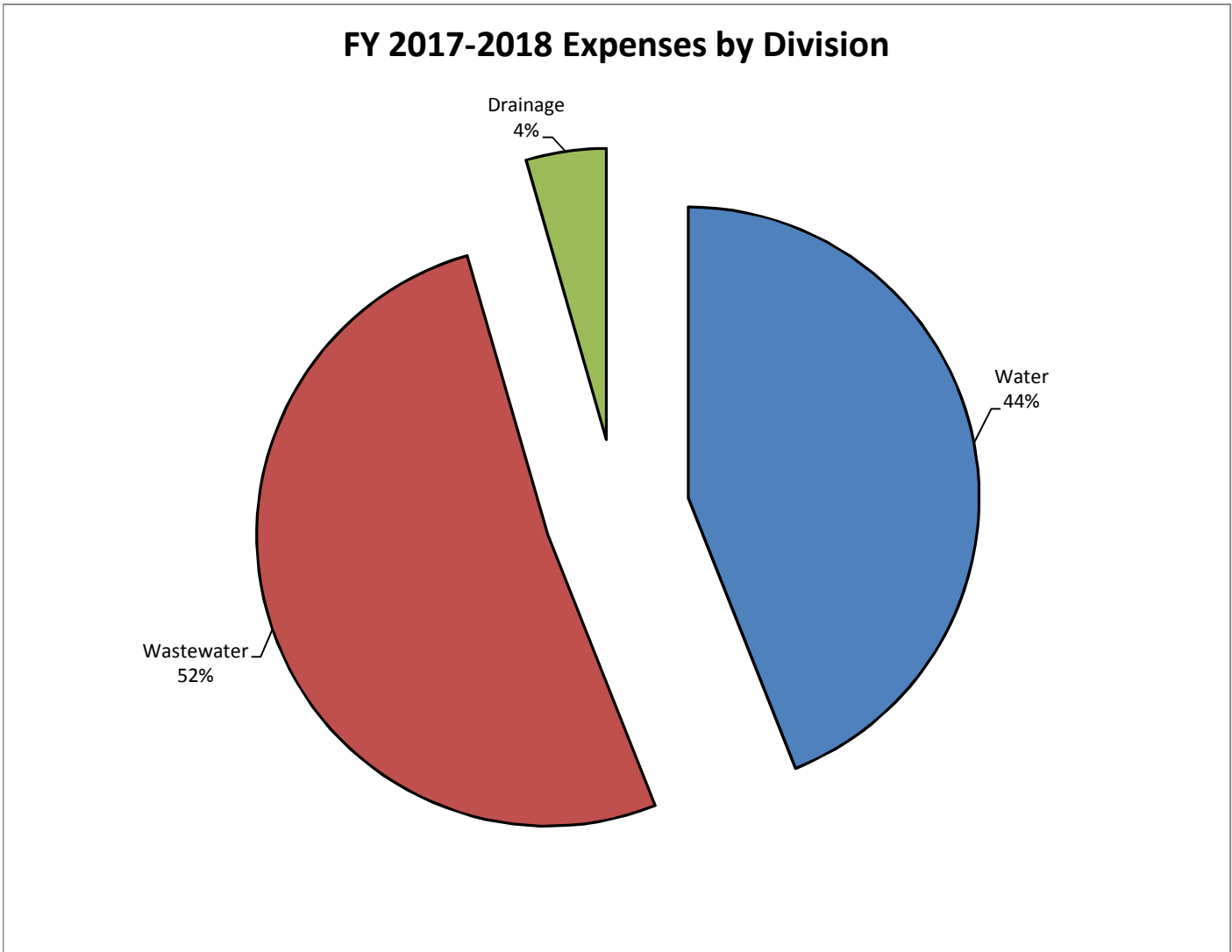


**002 - Utility Fund  
Revenues**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Charges for Service</b>					
5100 Water-Residential Revenue	\$ 101,651	\$ 122,345	\$ 137,590	\$ 143,300	\$ 172,100
5110 Water-Apartment Revenue	683,270	846,408	812,200	829,980	992,860
5120 Water-Commercial Revenue	1,156,170	1,374,074	1,418,170	1,364,480	1,597,580
5130 Water-Other Revenue	4,048	8,294	7,570	7,690	6,110
<b>Water Charges Subtotal</b>	<b>1,945,140</b>	<b>2,351,121</b>	<b>2,375,530</b>	<b>2,345,450</b>	<b>2,768,650</b>
5150 Sewer-Residential Revenue	108,430	114,951	122,930	128,660	153,590
5160 Sewer-Apartment Revenue	941,607	984,389	912,720	1,010,970	1,022,690
5170 Sewer-Commercial Revenue	1,337,701	1,383,311	1,483,580	1,383,810	1,554,040
<b>Wastewater Charges Subtotal</b>	<b>2,387,738</b>	<b>2,482,652</b>	<b>2,519,230</b>	<b>2,523,440</b>	<b>2,730,320</b>
5200 Water & Sewer Taps	20,009	43,317	28,330	37,760	30,550
5300 Penalties / Reconnect Fees	41,210	33,493	32,260	36,660	34,670
<b>Taps &amp; Penalties Subtotal</b>	<b>61,219</b>	<b>76,809</b>	<b>60,590</b>	<b>74,420</b>	<b>65,220</b>
5400 Drainage-Houses	5,652	5,919	9,050	9,600	9,600
5410 Drainage-Apts & Condos	35,476	35,605	54,090	54,790	54,790
5420 Drainage-Non-Residential	167,577	170,765	260,170	262,420	262,420
<b>Drainage Charges Subtotal</b>	<b>208,706</b>	<b>212,289</b>	<b>323,310</b>	<b>326,810</b>	<b>326,810</b>
<b>Total Charges for Service</b>	<b>4,602,803</b>	<b>5,122,872</b>	<b>5,278,660</b>	<b>5,270,120</b>	<b>5,891,000</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	19,395	22,103	15,090	24,180	20,490
6070 Unrealized Gain / Loss	(1,449)	(3,834)	-	-	-
6100 Other Income	23,723	17,996	18,230	18,670	18,460
6400 Capital Reserve	310,319	-	-	-	-
<b>Total Miscellaneous Income</b>	<b>351,988</b>	<b>36,266</b>	<b>33,320</b>	<b>42,850</b>	<b>38,950</b>
<b>Other Financing Sources</b>					
8999 Use of PY Fund Balance	-	-	-	-	69,000
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,000</b>
<b>Utility Fund</b>	<b>\$ 4,954,790</b>	<b>\$ 5,159,137</b>	<b>\$ 5,311,980</b>	<b>\$ 5,312,970</b>	<b>\$ 5,998,950</b>

**002 - Utility Fund  
Division Summary**

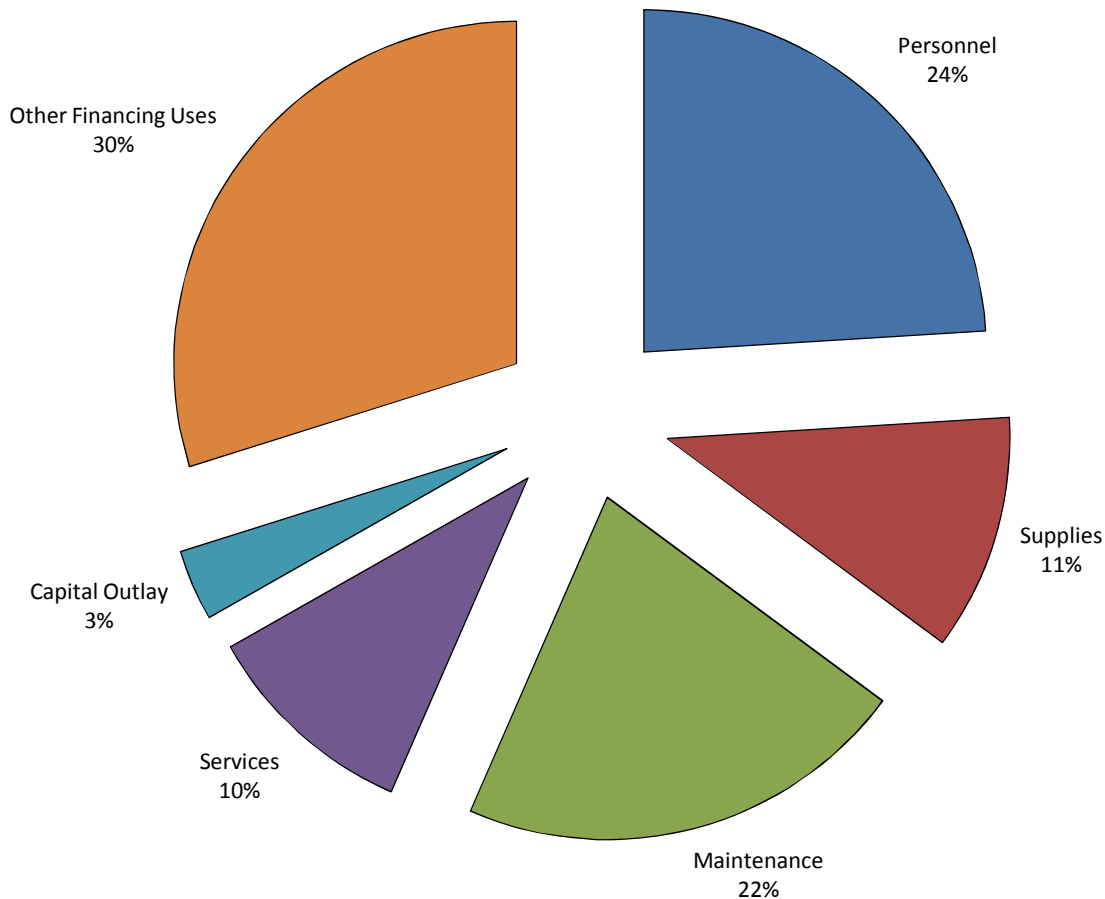
	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Utility Fund</b>					
Water	\$ 2,636,625	\$ 1,692,073	\$ 1,927,550	\$ 1,867,380	\$ 2,638,860
Wastewater	2,110,877	2,681,742	2,405,770	2,330,380	3,092,110
Drainage	205,039	238,697	278,060	258,830	267,980
<b>Utility Fund</b>	<b>\$ 4,952,540</b>	<b>\$ 4,612,512</b>	<b>\$ 4,611,380</b>	<b>\$ 4,456,590</b>	<b>\$ 5,998,950</b>



**002 - Utility Fund  
Category Summary**

Object	Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
0000	Personnel	\$ 1,302,131	\$ 1,445,398	\$ 1,517,250	\$ 1,374,930	\$ 1,439,970
1000	Supplies	514,770	514,435	674,700	644,930	668,030
2000	Maintenance	505,334	1,128,729	532,800	506,670	1,285,000
3000	Services	631,503	628,551	721,010	799,440	613,630
7000	Capital Outlay	33,914	2,439	41,000	6,000	201,000
8000	Other Financing Uses	1,964,889	892,960	1,124,620	1,124,620	1,791,320
<b>Utility Fund</b>		<b>\$ 4,952,540</b>	<b>\$ 4,612,512</b>	<b>\$ 4,611,380</b>	<b>\$ 4,456,590</b>	<b>\$ 5,998,950</b>

**FY 2017-2018 Expenses by Category**



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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 794,878	\$ 845,013	\$ 916,230	\$ 860,500	\$ 913,250
0150 Overtime	36,498	59,569	36,630	37,230	35,730
0200 Taxes	61,758	69,702	76,420	66,480	75,910
0250 Retirement	143,351	156,414	165,880	155,210	165,260
0300 Group Insurance	243,487	291,022	292,940	228,530	221,400
0310 W/C Insurance	15,073	15,914	16,230	14,880	15,920
0320 Disability Insurance	4,520	4,638	5,720	4,900	5,700
0900 Other Post Employment Benefits	2,566	3,126	7,200	7,200	6,800
<b>Total Personnel</b>	<b>1,302,131</b>	<b>1,445,398</b>	<b>1,517,250</b>	<b>1,374,930</b>	<b>1,439,970</b>
<b>Supplies</b>					
1100 Chemical	83,642	62,547	87,000	63,080	77,000
1400 Office & Postage	11,353	11,738	11,500	11,180	11,800
1600 Safety & Health	9,860	7,762	8,000	8,490	6,900
1650 Shop Supplies	6,007	5,825	8,600	10,500	9,000
1700 Small Tools & Equipment	12,364	10,593	14,500	7,950	11,500
1800 Surface Water Fees	367,981	399,531	522,510	522,160	523,730
1850 Uniform & Apparel	300	400	400	620	1,900
1900 Vehicle & Eqpt. Supplies	23,263	16,039	22,190	20,950	26,200
<b>Total Supplies</b>	<b>514,770</b>	<b>514,435</b>	<b>674,700</b>	<b>644,930</b>	<b>668,030</b>
<b>Maintenance</b>					
2050 Building Maintenance	25,294	40,962	8,400	5,950	23,400
2100 Property Maintenance	1,160	4,786	2,000	1,510	2,000
2200 Machine & Eqpt. Maintenance	14,807	10,316	16,900	15,400	16,900
2450 Vehicle Maintenance	19,666	14,237	20,000	12,800	18,000
2500 Collection System Maintenance	88,131	98,578	112,000	109,600	137,000
2550 Lift Station Maintenance	65,125	79,604	75,000	69,000	115,000
2600 Treatment Plant Maintenance	79,683	630,818	110,000	80,000	785,000
2650 Water System Maintenance	208,333	245,321	181,000	208,000	181,000
2900 Service Contracts	3,136	4,108	7,500	4,410	6,700
<b>Total Maintenance</b>	<b>505,334</b>	<b>1,128,729</b>	<b>532,800</b>	<b>506,670</b>	<b>1,285,000</b>

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Services</b>					
3110 Communication	4,916	7,361	10,930	10,110	11,030
3130 Consultant / Prof. Services	5,894	5,315	86,800	92,750	31,800
3170 Disposal	60,375	80,666	76,000	89,000	86,000
3190 Dues, Subscriptions, Books	671	-	760	380	380
3310 General Insurance	54,277	59,608	54,490	61,710	61,710
3312 Sec125 Admin Fees	303	370	680	690	-
3460 Regulatory Services	45,477	29,271	29,680	38,620	33,750
3530 Professional Development	20,140	20,244	24,000	29,100	26,000
3630 Rentals	1,592	78	1,500	500	1,500
3650 Collection/Analysis	46,521	39,248	43,630	81,300	93,630
3750 Uniform Service	5,760	5,451	7,100	5,800	5,620
3770 Utilities	335,516	330,379	338,390	345,010	240,350
3780 Water Charges	16,620	10,039	19,660	17,080	16,210
3880 Information Technology	33,440	40,520	27,390	27,390	5,650
<b>Total Services</b>	<b>631,503</b>	<b>628,551</b>	<b>721,010</b>	<b>799,440</b>	<b>613,630</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	26,555	-	-	-	160,000
7300 New Tap Installation	7,359	2,439	41,000	6,000	41,000
<b>Total Capital Outlay</b>	<b>33,914</b>	<b>2,439</b>	<b>41,000</b>	<b>6,000</b>	<b>201,000</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	524,330	515,130	512,300	512,300	515,700
8008 Transfer to Equipment Repl Fund	125,260	127,830	93,670	93,670	100,430
8015 Transfer to Construction Fund	750,000	-	268,650	268,650	188,690
8035 Transfer to Debt Svc Reserve Fund	315,299	-	-	-	736,500
<b>Other Financing Uses</b>	<b>1,964,889</b>	<b>892,960</b>	<b>1,124,620</b>	<b>1,124,620</b>	<b>1,791,320</b>
<b>Utility Fund</b>	<b>\$ 4,952,540</b>	<b>\$ 4,612,512</b>	<b>\$ 4,611,380</b>	<b>\$ 4,456,590</b>	<b>\$ 5,998,950</b>

**FY 2017-18 Capital Expenditures**

**Utility Fund**

**Water**

7200	Hydro excavator	\$	60,000
7200	Base tower meter reader		100,000
7300	New taps		40,000

**Wastewater**

7300	New taps		1,000
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<b>Utility Fund</b>	<b>\$</b>	<b><u>201,000</u></b>
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**FY 2017-18 Supplemental Requests**

**Utility Fund**

**Water**

7200	Hydro excavator	\$	60,000
7200	Base tower meter reader		100,000

<b>Utility Fund</b>	<b>\$</b>	<b><u>160,000</u></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 2016-2017

- Replaced aeration basin air lines at the wastewater treatment plant
- Continued the meter upgrade and replacement program
- Upgraded the ammonia injection system
- Updated the utility impact fee study
- Rehabilitated two lift stations
- Implemented the grease trap inspection program
- Installed an emergency backup pump at one lift station

<b>City Council Goals That Are Addressed In The FY 2017-2018 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 2017-2018

#### **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 2017-2018 BUDGET

- Appropriations for professional services decrease with completion of impact fee and rate studies in FY 16-17
- Utility costs decline after the implementation of a new energy contract with lower rates
- Capital outlay increases to procure a base tower meter reader and a hydro excavator
- The transfer to the construction fund declines after funding the Jasmine Street water line in FY 16-17
- The transfer to the debt service reserve fund increases to support a future bond sale for the 42" water line replacement

<u>WORKLOAD MEASURES</u>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Average number of active meter reads per month	1,320	1,320	1,492	1,537
Linear feet of water line maintained	279,725	284,000	284,000	288,900
Average daily flow (gallons)	1,640,000	1,460,000	1,689,200	1,739,876

### 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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 388,754	\$ 408,595	\$ 400,600	\$ 383,760	\$ 417,690
0150 Overtime	20,141	27,948	16,730	19,230	16,730
0200 Taxes	30,535	34,053	33,590	30,010	34,890
0250 Retirement	70,518	75,488	72,650	69,650	75,650
0300 Group Insurance	128,861	147,775	132,370	99,850	100,840
0310 W/C Insurance	7,870	9,367	7,810	7,210	8,130
0320 Disability Insurance	2,229	2,269	2,520	2,140	2,630
0900 Other Post-Employment Benefits	1,363	1,617	3,400	3,400	3,400
<b>Total Personnel</b>	<b>650,271</b>	<b>707,112</b>	<b>669,670</b>	<b>615,250</b>	<b>659,960</b>
<b>Supplies</b>					
1100 Chemical	-	1,205	1,000	1,080	1,000
1400 Office & Postage	6,332	6,417	5,500	6,000	6,300
1600 Safety & Health	2,402	4,307	3,000	3,090	3,000
1650 Shop Supplies	2,844	3,266	5,000	6,000	5,000
1700 Small Tools & Equipment	4,935	5,040	6,500	5,000	6,500
1800 Surface Water	367,981	399,531	522,510	522,160	523,730
1850 Uniform & Apparel	-	-	-	-	500
1900 Vehicle & Eqpt. Supplies	10,308	8,856	9,630	10,400	11,850
<b>Total Supplies</b>	<b>394,801</b>	<b>428,622</b>	<b>553,140</b>	<b>553,730</b>	<b>557,880</b>
<b>Maintenance</b>					
2050 Building Maintenance	24,292	13,378	4,400	3,200	19,400
2100 Property Maintenance	819	832	1,000	820	1,000
2200 Machine & Eqpt. Maintenance	3,702	1,841	4,400	6,500	4,400
2450 Vehicle Maintenance	6,512	5,663	5,500	5,000	5,500
2650 Water System Maintenance	208,333	245,321	181,000	208,000	181,000
2900 Service Contracts	3,136	4,108	7,500	4,410	6,700
<b>Total Maintenance</b>	<b>246,794</b>	<b>271,141</b>	<b>203,800</b>	<b>227,930</b>	<b>218,000</b>
<b>Services</b>					
3110 Communication	1,951	3,600	4,810	4,800	4,810
3130 Consultant / Prof. Services	1,990	1,397	44,300	44,050	6,800
3190 Dues, Subscriptions, Books	400	-	400	-	-
3310 General Insurance	14,047	14,124	14,190	16,070	16,070
3312 Sec 125 Admin Fees	123	72	170	170	-
3460 Regulatory Services	12,752	12,022	12,830	15,490	16,400
3530 Professional Development	10,950	11,999	10,000	13,080	12,000
3630 Rentals	36	-	500	-	500
3650 Collection / Analysis	5,583	4,227	4,630	4,300	4,630
3750 Uniform Service	2,998	2,629	3,910	3,200	3,460
3770 Utilities	42,241	52,149	54,180	52,290	39,860
3880 Information Technology	16,720	18,230	13,700	13,700	2,830
<b>Total Services</b>	<b>109,791</b>	<b>120,448</b>	<b>163,620</b>	<b>167,150</b>	<b>107,360</b>

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	-	-	-	160,000
7300 New Tap Installation	7,359	2,439	40,000	6,000	40,000
<b>Total Capital Outlay</b>	<b>7,359</b>	<b>2,439</b>	<b>40,000</b>	<b>6,000</b>	<b>200,000</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	37,310	37,310	29,820	29,820	34,160
8015 Transfer to Wtr/Swr Constr Fund	750,000	-	142,500	142,500	-
8035 Transfer to Debt Svc Rsrv Fund	315,299	-	-	-	736,500
<b>Total Other Financing Uses</b>	<b>1,227,609</b>	<b>162,310</b>	<b>297,320</b>	<b>297,320</b>	<b>895,660</b>
<b>Water</b>	<b>\$ 2,636,625</b>	<b>\$ 1,692,073</b>	<b>\$ 1,927,550</b>	<b>\$ 1,867,380</b>	<b>\$ 2,638,860</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 2017-2018

#### **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:** Replace the wastewater treatment plant belt press and the force main at lift station #3

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

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

### SIGNIFICANT CHANGES IN THE FY 2017-2018 BUDGET

- One Utility Operator position is eliminated with the outsourcing of the oil and grease inspection function
- Collection system maintenance expenditures rise for manhole and sewer relining
- Lift station maintenance costs increase to rehabilitate two lift stations
- Appropriations for treatment plant maintenance rise to replace the belt press
- Collection and analysis expense increases due to the outsourcing of the inspection function
- Utility costs decline after the implementation of a new energy contract with lower rates
- The transfer to the construction fund rises to upsize the force main at lift station #3

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Number of lift stations maintained	19	19	19	19
Linear feet of wastewater lines maintained	176,160	178,000	176,160	181,060
Average gallons treated per day	1,200,000	1,400,000	1,236,000	1,273,080

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

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 350,728	\$ 362,213	\$ 409,050	\$ 370,460	\$ 384,400
0150 Overtime	14,652	28,538	17,900	17,000	17,000
0200 Taxes	27,053	29,865	34,110	28,590	31,950
0250 Retirement	62,986	67,571	74,320	67,000	69,900
0300 Group Insurance	95,475	113,669	124,120	100,840	94,660
0310 W/C Insurance	5,978	5,569	6,510	5,920	5,810
0320 Disability Insurance	1,969	1,951	2,530	2,140	2,370
0900 Other Post-Employment Benefits	1,044	1,239	3,000	3,000	2,600
<b>Total Personnel</b>	<b>559,885</b>	<b>610,615</b>	<b>671,540</b>	<b>594,950</b>	<b>608,690</b>
<b>Supplies</b>					
1100 Chemical	83,312	60,903	85,000	61,200	75,000
1400 Office & Postage	3,988	3,654	4,000	3,600	4,000
1600 Safety & Health	7,088	2,710	4,100	4,500	3,000
1650 Shop Supplies	2,540	1,752	3,000	3,500	3,000
1700 Small Tools & Equipment	6,111	2,022	6,000	2,000	3,000
1850 Uniform & Apparel	300	400	400	380	900
1900 Vehicle & Eqpt. Supplies	6,746	3,342	8,030	6,260	8,740
<b>Total Supplies</b>	<b>110,085</b>	<b>74,783</b>	<b>110,530</b>	<b>81,440</b>	<b>97,640</b>
<b>Maintenance</b>					
2050 Building Maintenance	1,001	27,584	4,000	2,750	4,000
2100 Property Maintenance	341	3,955	1,000	690	1,000
2200 Machine & Eqpt. Maintenance	11,083	8,475	12,000	8,900	12,000
2450 Vehicle Maintenance	7,137	3,000	5,000	3,800	5,000
2500 Collection System Maintenance	60,102	70,981	82,000	80,000	107,000
2550 Lift station Maintenance	65,125	79,604	75,000	69,000	115,000
2600 Treatment Plant Maintenance	79,683	630,818	110,000	80,000	785,000
<b>Total Maintenance</b>	<b>224,472</b>	<b>824,417</b>	<b>289,000</b>	<b>245,140</b>	<b>1,029,000</b>
<b>Services</b>					
3110 Communication	2,792	3,121	4,660	4,080	4,660
3130 Consultant / Prof. Services	-	-	37,500	44,700	20,000
3170 Disposal	60,375	80,666	76,000	89,000	86,000
3190 Dues, Subscriptions, Books	101	-	180	190	190
3310 General Insurance	40,230	45,484	40,300	45,640	45,640
3312 Sec 125 Admin Fees	180	226	340	350	-
3460 Regulatory Services	30,245	17,150	16,750	23,030	17,250
3530 Professional Development	5,527	4,976	8,000	9,020	8,000
3630 Rentals	1,556	78	1,000	500	1,000
3650 Collection / Analysis	40,939	35,021	39,000	77,000	89,000
3750 Uniform Service	2,310	2,265	2,360	1,800	1,760
3770 Utilities	293,275	278,230	284,210	292,720	200,490
3780 Water Charges	16,620	10,039	19,660	17,080	16,210
3880 Information Technology	16,720	22,290	13,690	13,690	2,820
<b>Total Services</b>	<b>510,869</b>	<b>499,547</b>	<b>543,650</b>	<b>618,800</b>	<b>493,020</b>

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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Capital Outlay</b>					
7200 Machine & Equipment	26,555	-	-	-	-
7300 New Tap Installation	-	-	1,000	-	1,000
<b>Total Capital Outlay</b>	<b>26,555</b>	<b>-</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	524,330	515,130	512,300	512,300	515,700
8008 Transfer to Eqpt Repl Fund	29,680	32,250	26,600	26,600	33,370
8015 Transfer to Wtr/Swr Constr Fund	-	-	126,150	126,150	188,690
<b>Total Other Financing Uses</b>	<b>679,010</b>	<b>672,380</b>	<b>790,050</b>	<b>790,050</b>	<b>862,760</b>
<b>Wastewater</b>	<b>\$ 2,110,877</b>	<b>\$ 2,681,742</b>	<b>\$ 2,405,770</b>	<b>\$ 2,330,380</b>	<b>\$ 3,092,110</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 2017-2018

#### **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 2017-2018 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Vehicle maintenance expenditures fall to reflect historical costs
- The transfer for equipment replacement declines after adjusting future equipment lives and values

<u>WORKLOAD MEASURES</u>	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of catch basins maintained	1,198	1,211	1,203	1,243
Linear feet of storm drains maintained	330,999	317,000	331,256	337,270
Total area of impervious surface (acres)	960	945	978	1,038

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

**002 - Utility Fund / Drainage (82508-00)**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 55,396	\$ 74,205	\$ 106,580	\$ 106,280	\$ 111,160
0150 Overtime	1,706	3,083	2,000	1,000	2,000
0200 Taxes	4,170	5,784	8,720	7,880	9,070
0250 Retirement	9,846	13,355	18,910	18,560	19,710
0300 Group Insurance	19,151	29,578	36,450	27,840	25,900
0310 W/C Insurance	1,224	977	1,910	1,750	1,980
0320 Disability Insurance	322	418	670	620	700
0900 Other Post-Employment Benefits	159	270	800	800	800
<b>Total Personnel</b>	<b>91,975</b>	<b>127,670</b>	<b>176,040</b>	<b>164,730</b>	<b>171,320</b>
<b>Supplies</b>					
1100 Chemical	330	439	1,000	800	1,000
1400 Office & Postage	1,034	1,668	2,000	1,580	1,500
1600 Safety & Health	369	744	900	900	900
1650 Shop Supplies	623	807	600	1,000	1,000
1700 Small Tools & Equipment	1,317	3,531	2,000	950	2,000
1850 Uniform & Apparel	-	-	-	240	500
1900 Vehicle & Eqpt. Supplies	6,210	3,840	4,530	4,290	5,610
<b>Total Supplies</b>	<b>9,883</b>	<b>11,030</b>	<b>11,030</b>	<b>9,760</b>	<b>12,510</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	22	-	500	-	500
2450 Vehicle Maintenance	6,017	5,574	9,500	4,000	7,500
2500 Stormwater Coll. System Maint	28,029	27,596	30,000	29,600	30,000
<b>Total Maintenance</b>	<b>34,067</b>	<b>33,171</b>	<b>40,000</b>	<b>33,600</b>	<b>38,000</b>
<b>Services</b>					
3110 Communication	173	640	1,460	1,230	1,560
3130 Consultant / Prof. Services	3,904	3,918	5,000	4,000	5,000
3190 Dues, Subscriptions, Books	170	-	180	190	190
3312 Sec 125 Admin Fees	-	72	170	170	-
3460 Regulatory Services	2,480	100	100	100	100
3530 Professional Development	3,664	3,269	6,000	7,000	6,000
3750 Uniform Service	452	557	830	800	400
<b>Total Services</b>	<b>10,843</b>	<b>8,556</b>	<b>13,740</b>	<b>13,490</b>	<b>13,250</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	58,270	58,270	37,250	37,250	32,900
<b>Total Other Financing Uses</b>	<b>58,270</b>	<b>58,270</b>	<b>37,250</b>	<b>37,250</b>	<b>32,900</b>
<b>Drainage</b>	<b>\$ 205,039</b>	<b>\$ 238,697</b>	<b>\$ 278,060</b>	<b>\$ 258,830</b>	<b>\$ 267,980</b>

**Utility Debt Service Reserve Fund  
Overview / Statement of Fund Balance**

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. Beginning in FY 2017-18, revenue that is collected prior to the issuance of debt for the 42" water line replacement project will be deposited into the Debt Service Reserve Fund.

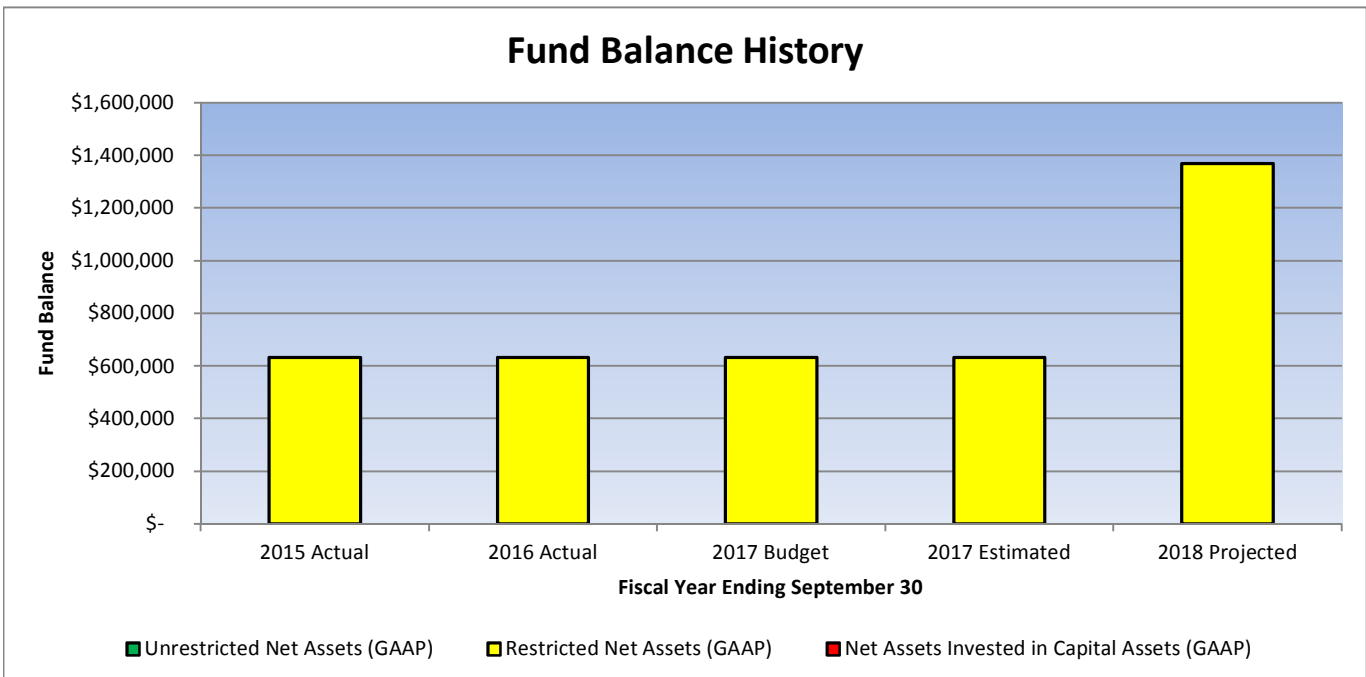
Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b>Budget Basis:</b>					
Beginning Restricted Net Assets (GAAP)	\$ 316,221	\$ 631,520	\$ 631,520	\$ 631,520	\$ 631,520
Revenues <sup>1</sup>	315,299	-	-	-	736,500
Expenses	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	315,299	-	-	-	736,500
Ending Restricted Net Assets (Budget)	<b>\$ 631,520</b>	<b>\$ 631,520</b>	<b>\$ 631,520</b>	<b>\$ 631,520</b>	<b>\$ 1,368,020</b>

<b>Reconciliation to GAAP:</b>					
Ending Restricted Net Assets (Budget)	\$ 631,520	\$ 631,520	\$ 631,520	\$ 631,520	\$ 1,368,020
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Net Assets (GAAP)	631,520	631,520	631,520	631,520	1,368,020
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>631,520</b>	<b>\$ 631,520</b>	<b>\$ 631,520</b>	<b>\$ 631,520</b>	<b>\$ 1,368,020</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Other Financing Sources</b>						
8202	Transfer from Utility Fund	315,299	-	-	-	736,500
<b>Total Other Financing Sources</b>		<b>315,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>736,500</b>
<b>Utility Debt Svc Reserve Fund</b>		<b>\$ 315,299</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 736,500</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, 2017 is comprised of the following debt issues:

<b>Description</b>	<b>Principal</b>
General Obligation Refunding Bonds, Series 2014	\$ 4,045,000
<b>Total General Obligation Bonds</b>	<b>\$ 4,045,000</b>
Water and Sewer Revenue Bonds, Series 2008	1,560,000
<b>Total Revenue Bonds</b>	<b>\$ 1,560,000</b>
<b>Total Utility Long-Term Debt</b>	<b>\$ 5,605,000</b>

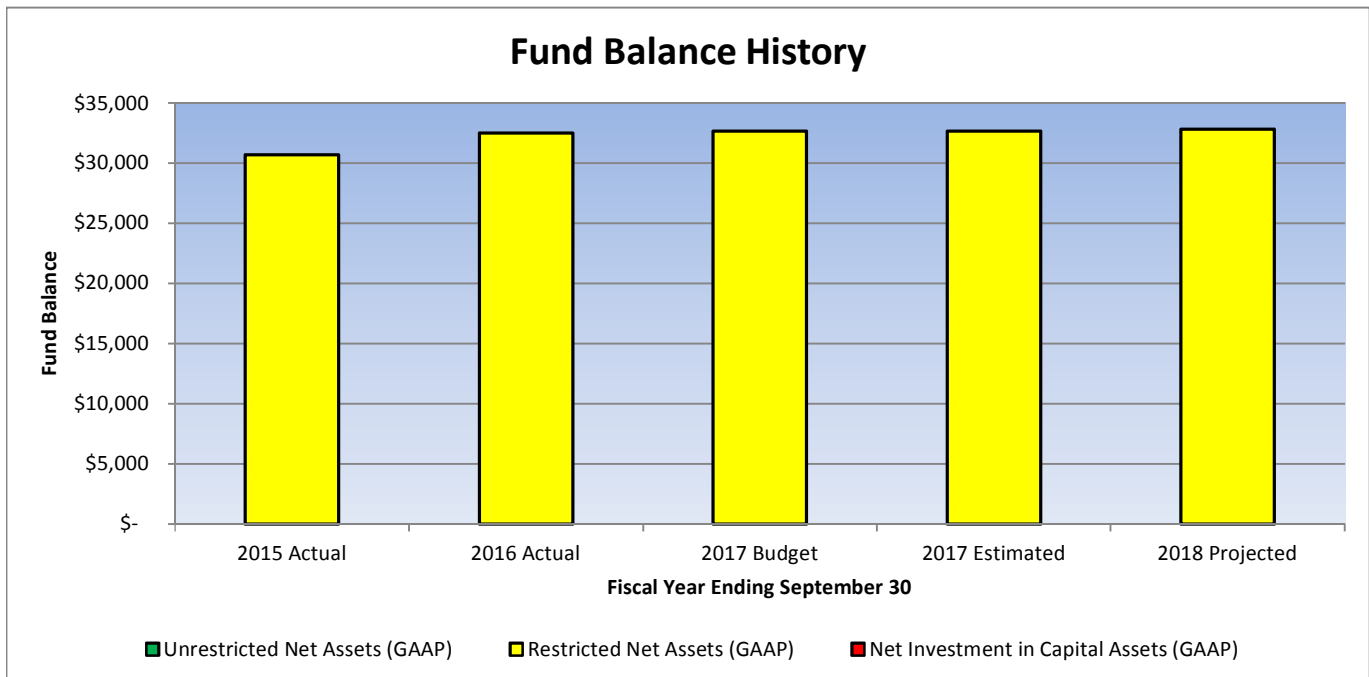
**Utility Interest and Sinking Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b>Budget Basis:</b>					
Beginning Restricted Net Assets (GAAP)	\$ 28,658	\$ 30,666	\$ 32,473	\$ 32,473	\$ 32,643
Revenues <sup>1</sup>	524,507	515,291	512,460	512,470	515,870
Expenses	(522,499)	(513,484)	(512,300)	(512,300)	(515,700)
Net Increase / (Decrease) in Fund Balance	2,008	1,807	160	170	170
Ending Restricted Net Assets (Budget)	<b>\$ 30,666</b>	<b>\$ 32,473</b>	<b>\$ 32,633</b>	<b>\$ 32,643</b>	<b>\$ 32,813</b>
<b>Reconciliation to GAAP:</b>					
Ending Restricted Net Assets (Budget)	\$ 30,666	\$ 32,473	\$ 32,633	\$ 32,643	\$ 32,813
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Net Assets (GAAP)	30,666	32,473	32,633	32,643	32,813
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>30,666</b>	<b>\$ 32,473</b>	<b>\$ 32,633</b>	<b>\$ 32,643</b>	<b>\$ 32,813</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 177	\$ 161	\$ 160	\$ 170	\$ 170
<b>Total Miscellaneous Income</b>	<b>177</b>	<b>161</b>	<b>160</b>	<b>170</b>	<b>170</b>
<b>Other Financing Sources</b>					
8102 Transfer from Utility Fund	524,330	515,130	512,300	512,300	515,700
<b>Total Other Financing Sources</b>	<b>524,330</b>	<b>515,130</b>	<b>512,300</b>	<b>512,300</b>	<b>515,700</b>
<b>Utility Interest &amp; Sinking Fund</b>	<b>\$ 524,507</b>	<b>\$ 515,291</b>	<b>\$ 512,460</b>	<b>\$ 512,470</b>	<b>\$ 515,870</b>



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

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Services</b>					
3080 Financial	\$ 925	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
<b>Total Services</b>	<b>925</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
<b>Debt Service</b>					
5003 Principal - 2008 W&S Rev Bonds	75,000	80,000	80,000	80,000	85,000
5005 Principal - 2014 GO Ref Bonds	195,000	205,000	215,000	215,000	225,000
5503 Interest - 2008 W&S Rev Bonds	73,840	71,121	68,130	68,130	65,130
5505 Interest - 2014 GO Ref Bonds	177,734	156,263	148,070	148,070	139,470
<b>Total Debt Service</b>	<b>521,574</b>	<b>512,384</b>	<b>511,200</b>	<b>511,200</b>	<b>514,600</b>
<b>Utility Interest &amp; Sinking Fund</b>	<b>\$ 522,499</b>	<b>\$ 513,484</b>	<b>\$ 512,300</b>	<b>\$ 512,300</b>	<b>\$ 515,700</b>

## Utility Interest & Sinking Fund

### Amortization Summary Grand Total - All Obligations

	Payment	Principal	Interest	Principal Balance
9/30/2017				\$ 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>\$ 7,202,570</b>	<b>\$ 5,605,000</b>	<b>\$ 1,597,570</b>	<b>\$ -</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.

	Payment	Principal	Interest	Principal Balance
9/30/2017				\$ 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>\$ 5,103,913</b>	<b>\$ 4,045,000</b>	<b>\$ 1,058,913</b>	<b>\$ -</b>

## Utility Interest & Sinking Fund

### Water and Sewer Revenue Bonds, Series 2008

Bond Amount	\$2,250,000
Date of Issue	1/1/2008
Interest Rate	3.30 - 4.30
Date of Maturity	9/15/2031

Purpose   The Bonds are being issued for the purpose of (i) expanding and improving the System, (ii) funding the purchase of a debt service reserve fund surety policy; and (iii) paying related costs of issuance on the Bonds.

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2017				\$ 1,560,000
2017-2018	150,121	85,000	65,121	1,475,000
2018-2019	151,828	90,000	61,828	1,385,000
2019-2020	148,340	90,000	58,340	1,295,000
2020-2021	149,740	95,000	54,740	1,200,000
2021-2022	150,940	100,000	50,940	1,100,000
2022-2023	151,740	105,000	46,740	995,000
2023-2024	152,330	110,000	42,330	885,000
2024-2025	147,710	110,000	37,710	775,000
2025-2026	148,090	115,000	33,090	660,000
2026-2027	148,260	120,000	28,260	540,000
2027-2028	148,220	125,000	23,220	415,000
2028-2029	147,845	130,000	17,845	285,000
2029-2030	152,255	140,000	12,255	145,000
2030-2031	<u>151,235</u>	<u>145,000</u>	<u>6,235</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 2,098,654</u></b>	<b><u>\$ 1,560,000</u></b>	<b><u>\$ 538,654</u></b>	<b><u>\$ -</u></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 2017-18, a total of \$689,860 will be transferred into this fund from other divisions. Divisions within the General Fund will transfer \$587,430 (75% of full annual replacement amount). The Utility Fund will transfer \$100,430 (75% of full annual replacement amount). The Information Technology Fund will transfer \$2,000 (75% of full annual replacement amount).

Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b><u>Budget Basis:</u></b>					
Beginning Unrestricted Net Assets (GAAP)	\$ 2,679,561	\$ 2,628,002	\$ 3,177,147	\$ 3,177,147	\$ 3,414,307
Revenues <sup>1</sup>	919,802	1,176,526	658,650	670,530	701,860
Expenses	(971,361)	(627,381)	(451,500)	(433,370)	(399,000)
Net Increase / (Decrease) in Fund Balance	(51,559)	549,145	207,150	237,160	302,860
Ending Unrestricted Net Assets (Budget)	<b>\$ 2,628,002</b>	<b>\$ 3,177,147</b>	<b>\$ 3,384,297</b>	<b>\$ 3,414,307</b>	<b>\$ 3,717,167</b>

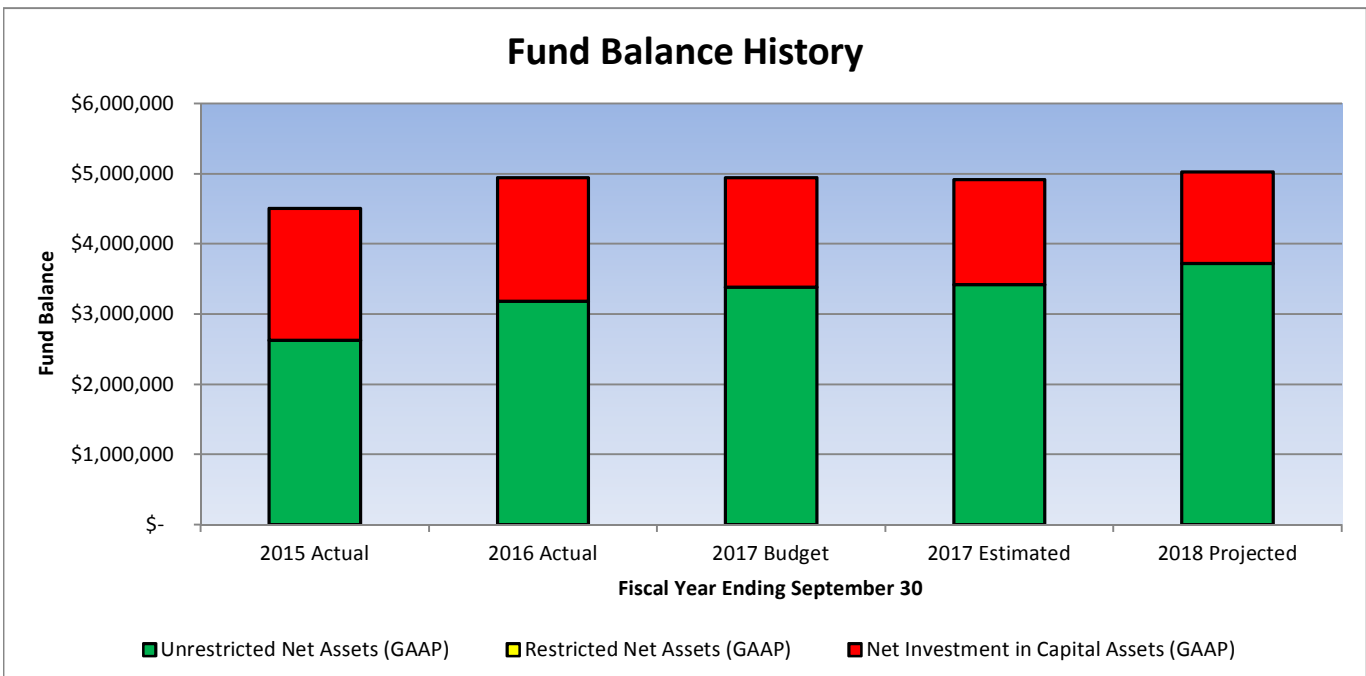
**Reconciliation to GAAP:**

Ending Unrestricted Net Assets (Budget)	\$ 2,628,002	\$ 3,177,147	\$ 3,384,297	\$ 3,414,307	\$ 3,717,167
Adjustment <sup>2</sup>	-	-	-	-	-
Unrestricted Net Assets (GAAP)	2,628,002	3,177,147	3,384,297	3,414,307	3,717,167
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	1,877,336	1,763,053	1,557,777	1,503,231	1,308,063
Total Fund Balance (GAAP)	<b>4,505,338</b>	<b>4,940,200</b>	<b>4,942,074</b>	<b>4,917,538</b>	<b>5,025,230</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 11,914	\$ 15,282	\$ 7,510	\$ 12,760	\$ 12,000
6070 Unrealized Gain / Loss	(3,907)	635	-	-	-
6100 Other Income	-	43,173	-	-	-
6150 Sale of City Assets	98,965	207,515	-	-	-
<b>Total Miscellaneous Income</b>	<b>106,972</b>	<b>266,606</b>	<b>7,510</b>	<b>12,760</b>	<b>12,000</b>
<b>Other Financing Sources</b>					
8101 Transfer from General Fund	683,570	778,090	554,470	554,470	587,430
8102 Transfer from Utility Fund	125,260	127,830	93,670	93,670	100,430
8110 Transfer from Fund 010	-	-	-	6,630	-
8145 Transfer from Info Tech Fund	4,000	4,000	3,000	3,000	2,000
<b>Total Other Financing Sources</b>	<b>812,830</b>	<b>909,920</b>	<b>651,140</b>	<b>657,770</b>	<b>689,860</b>
<b>Equipment Replacement Fund</b>	<b>\$ 919,802</b>	<b>\$ 1,176,526</b>	<b>\$ 658,650</b>	<b>\$ 670,530</b>	<b>\$ 701,860</b>

**008 - Equipment Replacement Fund  
Expenses**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Capital Outlay</b>					
7250 City Manager - Vehicles	\$ 39,146	\$ -	\$ -	\$ -	\$ 46,000
7250 CD Recreation - Vehicles	-	-	-	-	70,000
7250 PW Admin - Vehicles	37,431	-	28,500	28,060	-
7200 PW Maint - Machine & Eqpt.	10,586	-	-	-	-
7250 PW Maint - Vehicles	64,806	24,885	-	-	-
7200 PW Parks - Machine & Eqpt.	-	21,239	-	-	37,000
7250 PW Parks - Vehicles	101,955	-	-	-	-
7250 PD Admin - Vehicles	149,032	-	60,000	71,630	-
7250 PD CID - Vehicles	36,695	64,621	40,000	37,100	-
7250 PD Patrol - Vehicles	345,765	280,127	191,000	170,370	67,000
7250 Fire Operations - Vehicles	143,695	-	-	-	100,000
7200 Water - Machine & Eqpt.	-	59,587	-	-	-
7250 Water - Vehicles	-	-	28,500	27,680	35,000
7250 Wastewater - Vehicles	42,251	24,885	75,000	71,820	-
7250 Drainage - Vehicles	-	152,037	28,500	26,710	-
7250 Info Tech - Vehicles	-	-	-	-	44,000
<b>Total Capital Outlay</b>	<b>971,361</b>	<b>627,381</b>	<b>451,500</b>	<b>433,370</b>	<b>399,000</b>
<b>Equipment Replacement Fund</b>	<b>\$ 971,361</b>	<b>\$ 627,381</b>	<b>\$ 451,500</b>	<b>\$ 433,370</b>	<b>\$ 399,000</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 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b>Budget Basis:</b>					
Beginning Unrestricted Net Assets (GAAP)	\$ 342,453	\$ 222,840	\$ 239,541	\$ 239,541	\$ 261,751
Revenues <sup>1</sup>	807,526	809,322	752,620	752,650	846,060
Expenses	(799,753)	(780,669)	(758,760)	(730,440)	(1,058,680)
Net Increase / (Decrease) in Net Assets	7,773	28,653	(6,140)	22,210	(212,620)
Ending Unrestricted Net Assets (Budget)	<b>\$ 350,226</b>	<b>\$ 251,493</b>	<b>\$ 233,401</b>	<b>\$ 261,751</b>	<b>\$ 49,131</b>

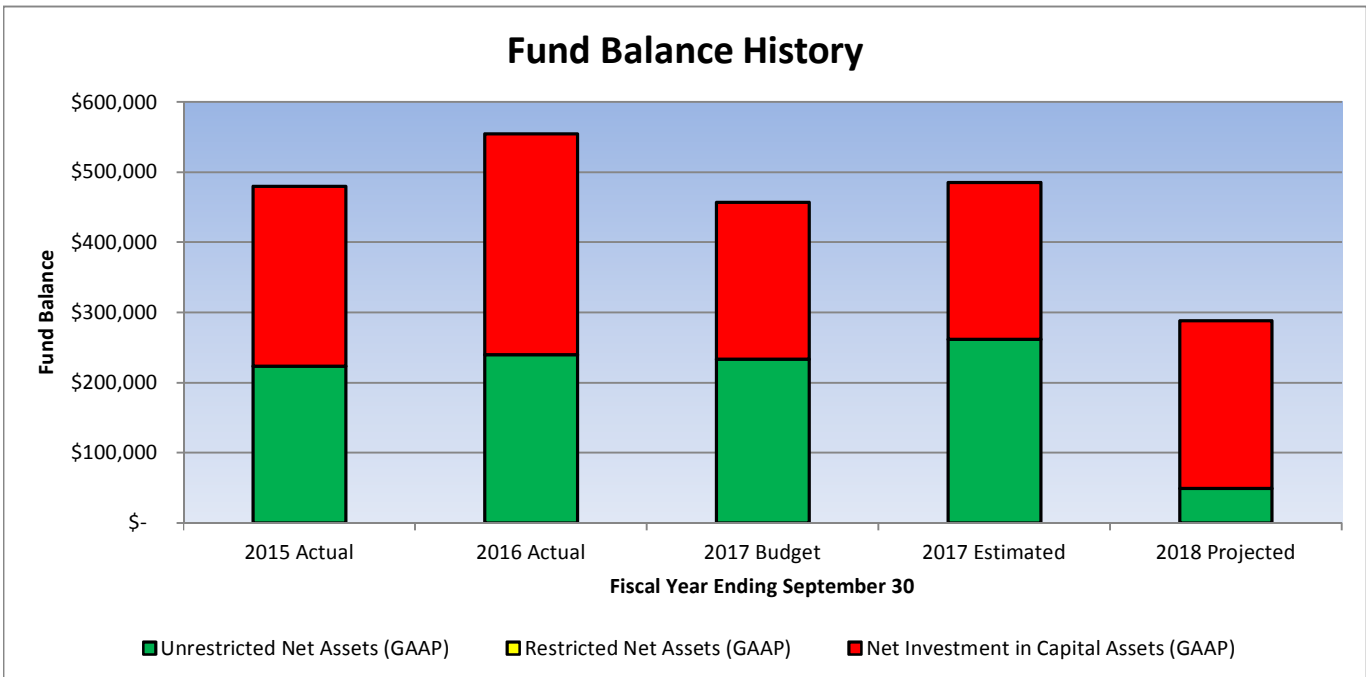
**Reconciliation to GAAP:**

Ending Unrestricted Net Assets (Budget)	\$ 350,226	\$ 251,493	\$ 233,401	\$ 261,751	\$ 49,131
Adjustment <sup>2</sup>	(127,386)	(11,952)	-	-	-
Unrestricted Net Assets (GAAP)	222,840	239,541	233,401	261,751	49,131
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	256,684	314,769	223,724	223,724	238,559
Total Fund Balance (GAAP)	<b>\$ 479,524</b>	<b>\$ 554,310</b>	<b>\$ 457,125</b>	<b>\$ 485,475</b>	<b>\$ 287,690</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Charges for Service</b>					
5600 IT Services - General Fund	\$ 773,570	\$ 768,360	\$ 724,780	\$ 724,780	\$ 839,880
5610 IT Services - Utility Fund	33,440	40,520	27,390	27,390	5,650
<b>Total Charges for Service</b>	<b>807,010</b>	<b>808,880</b>	<b>752,170</b>	<b>752,170</b>	<b>845,530</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	516	442	450	480	530
<b>Total Miscellaneous Income</b>	<b>516</b>	<b>442</b>	<b>450</b>	<b>480</b>	<b>530</b>
<b>Other Financing Sources</b>					
8999 Use of PY Fund Balance	-	-	6,140	-	212,620
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>6,140</b>	<b>-</b>	<b>212,620</b>
<b>Information Technology Fund</b>	<b>\$ 807,526</b>	<b>\$ 809,322</b>	<b>\$ 758,760</b>	<b>\$ 752,650</b>	<b>\$ 1,058,680</b>

**FY 2017-18 Capital Expenses**

**Information Technology Fund**

**Information Technology**

7100	Cell phone booster for Fire Station	\$	30,000
7100	Upgrade PD server room		70,000

<b>Information Technology Fund</b>	<b>\$</b>	<b><u>100,000</u></b>
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**FY 2017-18 Supplemental Requests**

**Information Technology Fund**

**Information Technology**

7100	Cell phone booster for Fire Station	\$	30,000
7100	Upgrade PD server room		70,000

<b>Information Technology Fund</b>	<b>\$</b>	<b><u>100,000</u></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 2016-2017

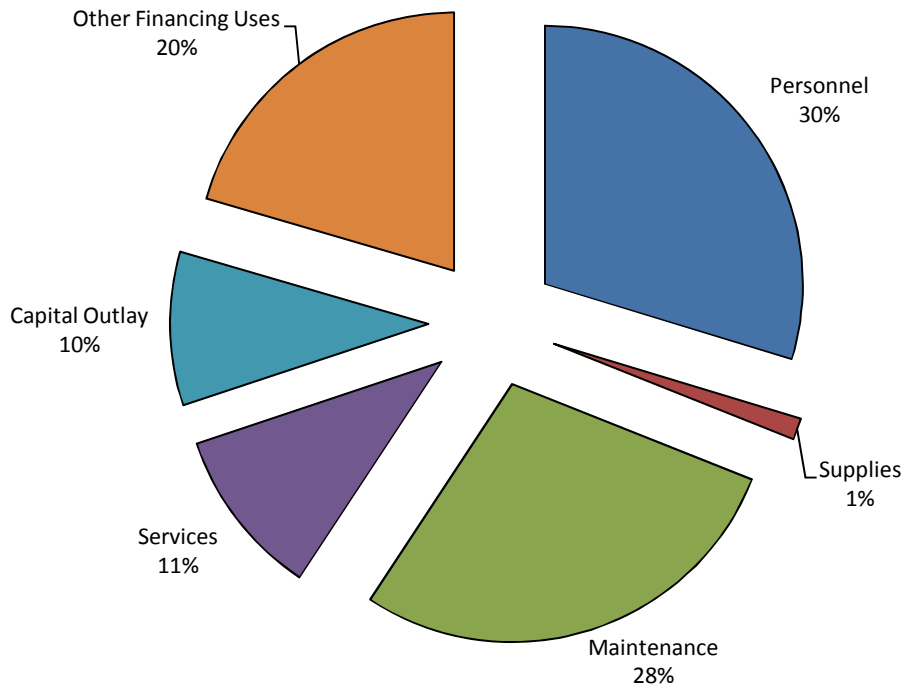
- Upgraded the phone system for all city employees
- Improved network security with changes to IP addresses
- Removed, inventoried, and auctioned unused equipment

<h2 style="margin: 0;">City Council Goals That Are Addressed In The FY 2017-2018 Annual Budget</h2>	Information Technology
OS1 – Maintain a strong, fiscally sustainable organization	▼

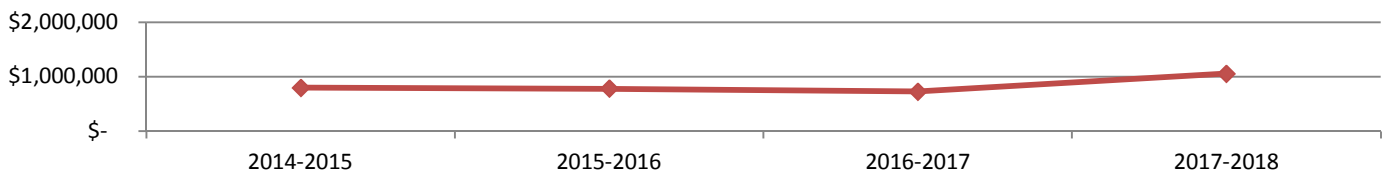
**Information Technology Fund  
Expense Summary**

Object	Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
0000	Personnel	\$ 344,158	\$ 395,305	\$ 307,730	\$ 301,490	\$ 314,340
1000	Supplies	54,921	8,112	14,050	13,110	14,170
2000	Maintenance	222,932	178,204	206,420	187,310	299,030
3000	Services	48,402	52,276	140,560	140,530	112,140
7000	Capital Outlay	125,339	142,772	87,000	-	102,000
8000	Other Financing Uses	4,000	4,000	3,000	88,000	217,000
<b>Information Technology Fund</b>		<b>\$ 799,753</b>	<b>\$ 780,669</b>	<b>\$ 758,760</b>	<b>\$ 730,440</b>	<b>\$ 1,058,680</b>

**FY 2017-2018 Expenses by Category**



**Expense Trend**



## 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. These responsibilities are divided into main areas of management, teaching, learning, and community services. The division strives to provide effective technology support that help develop, enhance, and manage the City enterprise networks with the highest quality technology-based services in the most cost effective manner.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2017-2018

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

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

**Action Item:** Continue upgrading the network software and equipment to modern technology standards

**Goal:** Propose cost-effective hardware and reduce overall maintenance costs

**Action Item:** Replace the city-wide proprietary security alarm/monitoring system to provide efficient services

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

**Action Item:** Improve the data center rooms to create a better work environment

### SIGNIFICANT CHANGES IN THE FY 2017-2018 BUDGET

- Appropriations for salary, taxes, and retirement increase to account for growth in salaries
- Service contract expenditures rise to replace antivirus software and security alarm system equipment
- Computer replacement costs fall after the purchase of phones, copiers, and a scanner in FY 16-17
- Capital outlay reflects an upgrade to the server room and the acquisition of a cell phone booster for the fire station
- Transfers for IT projects climb to replace two core switches for increased throughput speeds

<u>WORKLOAD MEASURES</u>	<u>2015-2016 ACTUAL</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ESTIMATE</u>	<u>2017-2018 BUDGET</u>
Number of divisions served	26	23	23	26
Number of computers supported	356	350	355	356
Number of requests for service	1,084	900	1,022	1,100

### PERFORMANCE MEASURES

Percent of service requests cleared within 3 days of receipt	99%	99%	99%	99%
Percent of system reliability	98%	98%	98%	98%
Number of computers supported per full-time equivalent	117	117	125	125

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Information Technology Manager	1.00	1.00	1.00	1.00
Information Technology Administrator	3.00	2.00	2.00	2.00
Total Employees (Full-Time Equivalents)	4.00	3.00	3.00	3.00

**045 - Information Technology Fund  
Expenses**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Personnel</b>					
0100 Salary & Wages	\$ 234,845	\$ 263,231	\$ 214,300	\$ 213,610	\$ 224,720
0150 Overtime	1,157	2,287	2,400	4,500	2,400
0200 Taxes	17,296	20,355	17,200	16,350	18,000
0250 Retirement	40,696	46,071	37,730	37,890	39,550
0300 Group Insurance	46,987	59,874	32,580	26,990	26,050
0310 W/C Insurance	1,158	1,344	960	890	1,000
0320 Disability Insurance	1,378	1,382	1,360	1,260	1,420
0900 Other Post-Employment Benefits	641	761	1,200	-	1,200
<b>Total Personnel</b>	<b>344,158</b>	<b>395,305</b>	<b>307,730</b>	<b>301,490</b>	<b>314,340</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,066	1,100	1,150	900	950
1400 Office & Postage	17,241	6,211	8,750	8,700	8,750
1700 Small Tools & Equipment	35,725	405	3,600	3,000	3,600
1850 Uniform & Apparel	185	117	200	260	500
1900 Vehicle & Eqpt. Supplies	705	279	350	250	370
<b>Total Supplies</b>	<b>54,921</b>	<b>8,112</b>	<b>14,050</b>	<b>13,110</b>	<b>14,170</b>
<b>Maintenance</b>					
2050 Building Maintenance	75	69	120	80	-
2200 Machine & Eqpt. Maintenance	42,314	21,037	31,750	22,110	31,750
2450 Vehicle Maintenance	40	54	300	120	300
2900 Service Contracts	180,503	157,043	174,250	165,000	266,980
<b>Total Maintenance</b>	<b>222,932</b>	<b>178,204</b>	<b>206,420</b>	<b>187,310</b>	<b>299,030</b>
<b>Services</b>					
3110 Communication	16,974	21,458	29,340	29,260	28,990
3130 Consultant / Prof. Services	2,226	5,345	3,000	5,300	5,300
3135 Website Development	4,633	4,334	5,200	4,550	5,200
3190 Dues, Subscriptions, Books	130	373	200	200	200
3310 General Insurance	1,744	1,757	1,880	2,130	2,130
3312 Sec 125 Admin Fees	123	146	170	170	-
3330 Janitorial Services	450	460	490	470	490
3530 Professional Development	4,138	6,465	11,400	15,700	18,300
3770 Utilities	2,237	2,227	2,280	2,400	1,610
3780 Water Charges	385	420	600	720	420
3860 Computer Replacement	15,362	9,291	86,000	79,630	49,500
<b>Total Services</b>	<b>48,402</b>	<b>52,276</b>	<b>140,560</b>	<b>140,530</b>	<b>112,140</b>
<b>Capital Outlay</b>					
7100 Computer System	125,339	142,772	87,000	-	102,000
<b>Total Capital Outlay</b>	<b>125,339</b>	<b>142,772</b>	<b>87,000</b>	<b>-</b>	<b>102,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	4,000	4,000	3,000	3,000	2,000
8046 Transfer to IT Projects Fund	-	-	-	85,000	215,000
<b>Total Other Financing Uses</b>	<b>4,000</b>	<b>4,000</b>	<b>3,000</b>	<b>88,000</b>	<b>217,000</b>
<b>Information Technology</b>	<b>\$ 799,753</b>	<b>\$ 780,669</b>	<b>\$ 758,760</b>	<b>\$ 730,440</b>	<b>\$ 1,058,680</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 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b>Budget Basis:</b>					
Beginning Unrestricted Net Assets (GAAP)	\$ 19	\$ 26	\$ 31	\$ 31	\$ 41
Revenues <sup>1</sup>	2,162,192	2,637,065	2,719,110	2,588,940	2,200,010
Expenses	(2,162,185)	(2,637,060)	(2,719,100)	(2,588,930)	(2,200,000)
Net Increase / (Decrease) in Net Assets	7	5	10	10	10
Ending Unrestricted Net Assets (Budget)	<b>\$ 26</b>	<b>\$ 31</b>	<b>\$ 41</b>	<b>\$ 41</b>	<b>\$ 51</b>

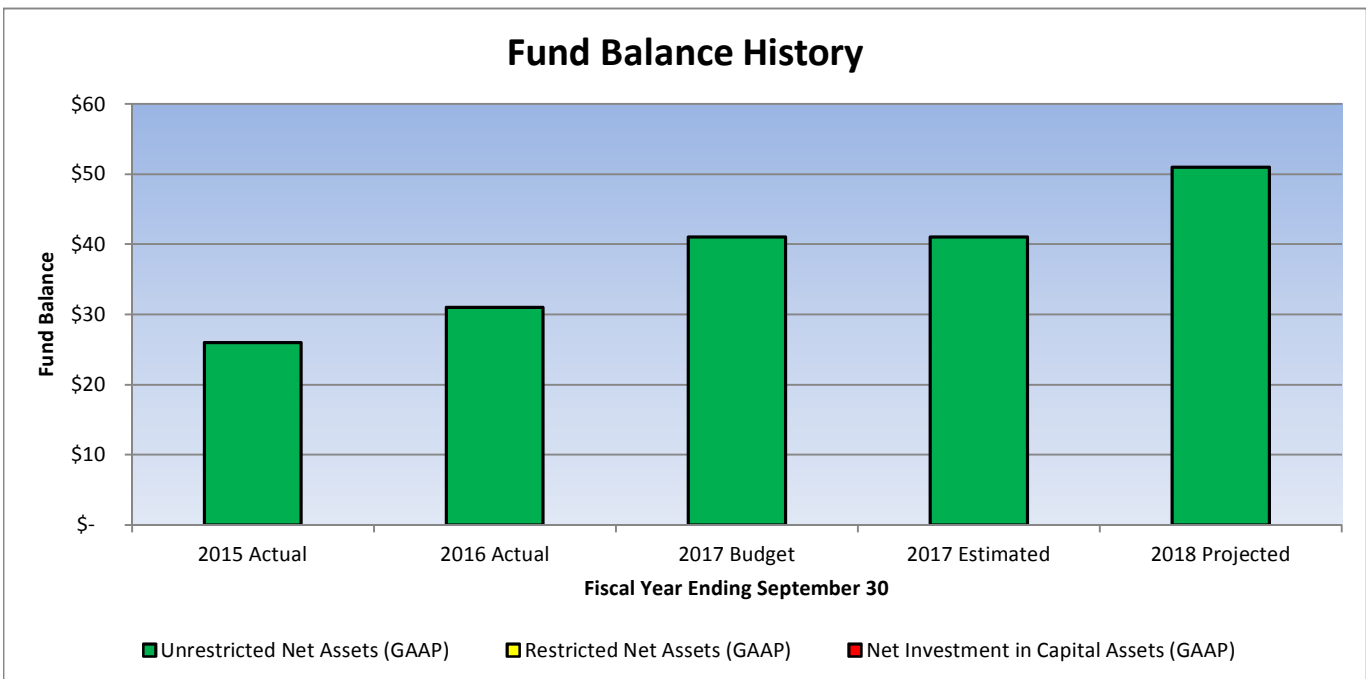
**Reconciliation to GAAP:**

Ending Unrestricted Net Assets (Budget)	\$ 26	\$ 31	\$ 41	\$ 41	\$ 51
Adjustment <sup>2</sup>	-	-	-	-	-
Unrestricted Net Assets (GAAP)	26	31	41	41	51
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 26</b>	<b>\$ 31</b>	<b>\$ 41</b>	<b>\$ 41</b>	<b>\$ 51</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Charges for Service</b>					
5700 Trust Fund Services	\$ 2,162,185	\$ 2,637,060	\$ 2,719,100	\$ 2,588,930	\$ 2,200,000
<b>Total Charges for Service</b>	<b>2,162,185</b>	<b>2,637,060</b>	<b>2,719,100</b>	<b>2,588,930</b>	<b>2,200,000</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	7	6	10	10	10
<b>Total Miscellaneous Income</b>	<b>7</b>	<b>6</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Employee Benefits Trust Fund</b>	<b>\$ 2,162,192</b>	<b>\$ 2,637,065</b>	<b>\$ 2,719,110</b>	<b>\$ 2,588,940</b>	<b>\$ 2,200,010</b>

**061 - Employee Benefits Trust Fund  
Expenses**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Services</b>					
3313 Employee Insurance Premiums	\$ 2,162,185	\$ 2,637,060	\$ 2,719,100	\$ 2,588,930	\$ 2,200,000
<b>Total Services</b>	<b>2,162,185</b>	<b>2,637,060</b>	<b>2,719,100</b>	<b>2,588,930</b>	<b>2,200,000</b>
<b>Employee Benefits Trust Fund</b>	<b>\$ 2,162,185</b>	<b>\$ 2,637,060</b>	<b>\$ 2,719,100</b>	<b>\$ 2,588,930</b>	<b>\$ 2,200,000</b>

## CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2018 – 2022

The FY 2018-22 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 2017-18 CAPITAL-RELATED EXPENDITURES

A total of \$18,967,400 is to be spent for capital-related items during FY 2017-18. The majority of these expenditures (\$18,199,900 or 96%) are directly related to the Capital Improvements Program. The remaining amount (\$767,500) can be attributed to routine capital expenditures.

<b>Capital Improvements Program (CIP)</b>	
Public Safety Projects	\$2,980,000
Streets and Sidewalks Projects	500,000
Special and General Projects	1,870,000
Utility Projects	12,849,900
<b>Total CIP Expenditures</b>	<b>\$18,199,900</b>
<b>Routine Expenditures</b>	
General Fund	\$65,500
Utility Fund	201,000
Equipment Replacement Fund	399,000
Information Technology Fund	102,000
<b>Total Routine Expenditures</b>	<b>\$767,500</b>
<b>Total Capital-Related Expenditures</b>	<b>\$18,967,400</b>

## CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2018 – 2022

### 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. Also during 2018, a large portion of the police building will be remodeled to expand the emergency operations center and the evidence room.

#### Parks and Recreation Projects

Building a new shared use path will occur in three phases beginning in 2020. This project will provide connectivity for East-West pedestrian and bicycle travel between the shared-use path on FM 270 and Challenger Park.

#### 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. Funding for the roadway design is expected in 2018. Improvements to Professional Park and Commerce Street will be done in 2019.

#### Special and General Projects

Upgrading the core switches is a necessary information technology project for 2018. The chillers at City Hall along with the rooftops at two other buildings must also be replaced. Substantial improvements to the animal shelter are scheduled in 2018. A fountain at City Hall will also be constructed.

### 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

Eight projects have been identified for the Capital Improvements Program for the next five years. Included in FY 2017-18 is \$10,000,000 to replace the 42" water line from the Southeast Water Purification to Webster. The installation of water lines along Genesis Boulevard and Rice Creek Lane is also planned for 2018. Work along NASA Bypass Extension will allow future development to occur in these areas.

#### Wastewater Projects

New sewer lines along Genesis Boulevard and Rice Creek Lane are major projects scheduled for 2018. Upsizing the force main at Lift Station #3 is a critical upgrade to the wastewater system in 2018. Anticipated future development requires work along NASA Bypass Extension in the upcoming years.

## CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2018 – 2022

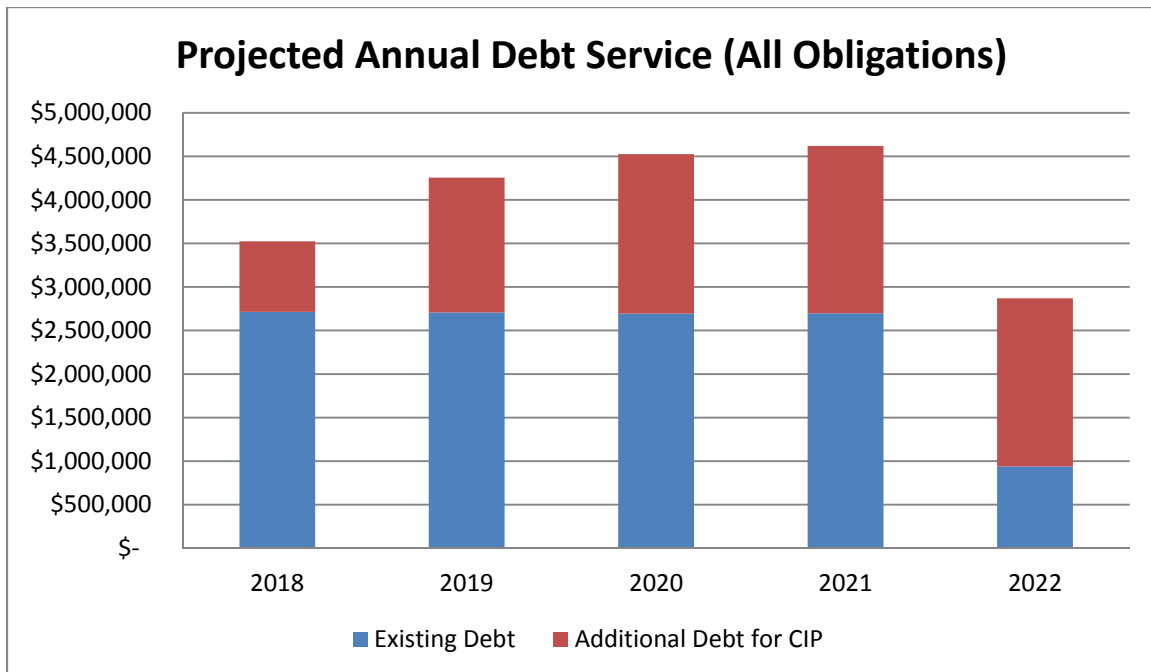
### IMPACT UPON FUTURE BUDGETS

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 and \$215,000 of Information Technology Fund revenue in 2018. Contributions from the General Fund drop substantially in 2020 and 2021 to \$150,000 and \$160,000, respectively. A total of \$300,000 is expected to be spent during 2022. 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 \$522,000 in 2018 and by another \$390,000 in 2019. Assuming taxable property values remained at \$2.0 billion, the debt service portion of the property tax rate would increase by a total of 4.6 cents by 2019. In addition to tax-supported debt, the Utility Fund may issue \$13,930,190 during this timeframe. Average annual debt service for utilities would consequently increase by approximately \$1,024,000.

The Capital Improvements Program contains the anticipated operating costs associated with each project. Most of the projects have little impact upon operations. Over the five year program, operations and maintenance costs are expected to decline by \$63,000 after the older fire engines have been replaced.



**Capital Improvements Program**  
**Fiscal Years 2018 - 2022**  
**General Government Projects**

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year Ending					Total
	2018	2019	2020	2021	2022	
<b>Public Safety Projects</b>						
Replace Ladder Truck L-14	\$ 1,350,000	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000
Replace Fire Engine E-14	850,000	-	-	-	-	850,000
Remodel Police/Emergency Operations Center	780,000	-	-	-	-	780,000
<b>Total Public Safety Projects</b>	<b>2,980,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,980,000</b>
<b>Parks and Recreation Projects</b>						
East-West Shared Use Path	-	-	750,000	800,000	1,500,000	3,050,000
<b>Total Parks and Recreation Projects</b>	<b>-</b>	<b>-</b>	<b>750,000</b>	<b>800,000</b>	<b>1,500,000</b>	<b>3,050,000</b>
<b>Streets and Sidewalks Projects</b>						
Professional Park Overlay	-	150,000	-	-	-	150,000
Commerce Street Overlay	-	200,000	-	-	-	200,000
NASA Bypass Extension	500,000	13,500,000	-	-	-	14,000,000
Blossom Street Pavement Repair	-	260,000	-	-	-	260,000
<b>Total Streets and Sidewalks Projects</b>	<b>500,000</b>	<b>14,110,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,610,000</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	820,000	-	-	-	-	820,000
Core Switch Replacement Project	300,000	-	-	-	-	300,000
City Hall Fountain	100,000	-	-	-	-	100,000
<b>Total Special and General Projects</b>	<b>1,870,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,870,000</b>
<b>Total Expenditures For All Projects</b>	<b>\$ 5,350,000</b>	<b>\$ 14,110,000</b>	<b>\$ 750,000</b>	<b>\$ 800,000</b>	<b>\$ 1,500,000</b>	<b>\$ 22,510,000</b>

Sources of Funding	Estimated Funding Amount by Fiscal Year					Total
	2018	2019	2020	2021	2022	
Bond Issuances	\$ 4,550,000	\$ 5,310,000	\$ -	\$ -	\$ -	\$ 9,860,000
Grants	-	8,800,000	600,000	640,000	1,200,000	11,240,000
Contributions	-	-	-	-	-	-
Operating Fund Revenues	715,000	-	150,000	160,000	300,000	1,325,000
Other Funding	85,000	-	-	-	-	85,000
<b>Total Funding For All Projects</b>	<b>\$ 5,350,000</b>	<b>\$ 14,110,000</b>	<b>\$ 750,000</b>	<b>\$ 800,000</b>	<b>\$ 1,500,000</b>	<b>\$ 22,510,000</b>

Divisions with O&M	Operations & Maintenance (O&M) Expenditures by Fiscal Year					Total
	2018	2019	2020	2021	2022	
Public Works - Maintenance	\$ -	\$ 2,000	\$ 4,000	\$ 8,000	\$ 13,000	\$ 27,000
Fire Operations	-	(22,500)	(22,500)	(22,500)	(22,500)	(90,000)
<b>Total Additional O&amp;M Expenditures</b>	<b>\$ -</b>	<b>\$ (20,500)</b>	<b>\$ (18,500)</b>	<b>\$ (14,500)</b>	<b>\$ (9,500)</b>	<b>\$ (63,000)</b>

**Capital Improvements Program**  
**Fiscal Years 2018 - 2022**  
**Utility Projects**

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year Ending					
	2018	2019	2020	2021	2022	Total
<b>Water Projects</b>						
NASA Bypass Ext I45 to FM 528 8" & 12"	\$ -	\$ 1,683,400	\$ -	\$ -	\$ -	\$ 1,683,400
NASA Bypass FM 528 to Jasmine 12" WL	-	-	-	646,300	-	646,300
Jasmine Street 12" Water Line	-	-	-	312,600	-	312,600
Hwy 3 12" Water Line	-	-	544,900	-	-	544,900
42" Water Line from SEWPP to Webster	10,000,000	-	-	-	-	10,000,000
Texas Avenue South 12" Water Line	-	-	-	-	530,300	530,300
Rice Creek Lane 12" Water Line	716,700	-	-	-	-	716,700
Genesis 12" Water Line	923,900	-	-	-	-	923,900
<b>Total Water Projects</b>	<b>11,640,600</b>	<b>1,683,400</b>	<b>544,900</b>	<b>958,900</b>	<b>530,300</b>	<b>15,358,100</b>
<b>Wastewater Projects</b>						
NASA Bypass Ext I45 to FM 528 15" SL	-	1,553,800	-	-	-	1,553,800
NASA Bypass 8" & 10" Sewer Line	-	415,800	-	-	-	415,800
NASA Bypass FM 528 to Jasmine 12" SL	-	-	-	549,000	-	549,000
Jasmine Street 12" Sanitary Sewer Line	-	-	-	289,300	-	289,300
IH 45 Feeder Road 12" Sanitary Sewer	-	-	435,700	-	-	435,700
Rice Creek Lane 12" Sanitary Sewer Line	503,700	-	-	-	-	503,700
Upsize Lift Station #3 Force Main	419,300	-	-	-	-	419,300
Genesis 12" Sanitary Sewer Line	286,300	-	-	-	-	286,300
Southbound I45 On Ramp 18" Sewer Line	-	475,200	-	-	-	475,200
<b>Total Wastewater Projects</b>	<b>1,209,300</b>	<b>2,444,800</b>	<b>435,700</b>	<b>838,300</b>	<b>-</b>	<b>4,928,100</b>
<b>Total Expenditures For All Projects</b>	<b>\$ 12,849,900</b>	<b>\$ 4,128,200</b>	<b>\$ 980,600</b>	<b>\$ 1,797,200</b>	<b>\$ 530,300</b>	<b>\$ 20,286,200</b>

Sources of Funding	Estimated Funding Amount by Fiscal Year					
	2018	2019	2020	2021	2022	Total
Bond Issuances	\$ 10,000,000	\$ 2,637,760	\$ -	\$ 1,292,430	\$ -	\$ 13,930,190
Impact Fees	1,276,450	1,490,440	341,160	504,770	212,120	3,824,940
Operating Fund Revenues	188,690	-	639,440	-	318,180	1,146,310
Other Funding	1,384,760	-	-	-	-	1,384,760
<b>Total Funding For All Projects</b>	<b>\$ 12,849,900</b>	<b>\$ 4,128,200</b>	<b>\$ 980,600</b>	<b>\$ 1,797,200</b>	<b>\$ 530,300</b>	<b>\$ 20,286,200</b>

Divisions with O&M	Operations & Maintenance (O&M) Expenditures by Fiscal Year					
	2018	2019	2020	2021	2022	Total
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 2018 - 2022**

**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 soon. Due to its long life and high cost, this item is not included in the Equipment Replacement Fund.

**Effect Upon Operations & Maintenance**

Lower maintenance costs of \$7,500 per year are anticipated when the new truck arrives in 2019. However, expenditures for debt service are likely to increase if bonds are issued as anticipated.

**Estimated Project Cost           \$   1,350,000**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Cost by Fiscal Year	\$ 1,350,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Bond Issuances	\$ 1,350,000	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Cost by Fiscal Year	\$ -	\$ (7,500)	\$ (7,500)	\$ (7,500)	\$ (7,500)

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2018 - 2022**

**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 soon. Due to its long life and high cost, this item is not included in the Equipment Replacement Fund.

**Effect Upon Operations & Maintenance**

Lower maintenance costs of \$15,000 per year are anticipated when the new engine arrives in 2019. However, expenditures for debt service are likely to increase if bonds are issued as anticipated.

**Estimated Project Cost           \$   850,000**

		<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>		<b>2022</b>
Cost by Fiscal Year	\$	850,000	\$	-	\$	-	\$	-	\$	-

**Sources of Funding Identified**

		<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>		<b>2022</b>
Bond Issuances	\$	850,000	\$	-	\$	-	\$	-	\$	-
Grants		-		-		-		-		-
Contributions		-		-		-		-		-
Operating Fund Revenues		-		-		-		-		-
Other Funding		-		-		-		-		-

**Operations and Maintenance Costs**

		<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>		<b>2022</b>
Cost by Fiscal Year	\$	-	\$	(15,000)	\$	(15,000)	\$	(15,000)	\$	(15,000)

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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. The project also includes renovation of the evidence room.

**Effect Upon Operations & Maintenance**

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

**Estimated Project Cost           \$   780,000**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ 780,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ 780,000	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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:

- 2020 Highway 3 to Kobayashi
- 2021 Kobayashi to Interstate 45
- 2021 Interstate 45 to Challenger Park
- 2022 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**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ 750,000	\$ 800,000	\$ 1,500,000

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	600,000	640,000	1,200,000
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	150,000	160,000	300,000
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ 2,000	\$ 6,000	\$ 11,000

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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

		2018	2019	2020	2021	2022
Cost by Fiscal Year	\$	-	\$ 150,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

		2018	2019	2020	2021	2022
Bond Issuances	\$	-	\$ 150,000	\$ -	\$ -	\$ -
Grants		-	-	-	-	-
Contributions		-	-	-	-	-
Operating Fund Revenues		-	-	-	-	-
Other Funding		-	-	-	-	-

**Operations and Maintenance Costs**

		2018	2019	2020	2021	2022
Cost by Fiscal Year	\$	-	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ 200,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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 five years. However, expenditures for debt service are likely to increase if bonds are issued as anticipated.

**Estimated Project Cost           \$ 14,000,000**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Cost by Fiscal Year	\$ 500,000	\$ 13,500,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Bond Issuances	\$ -	\$ 4,700,000	\$ -	\$ -	\$ -
Grants	-	8,800,000	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	500,000	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2018 - 2022**

**General Government**

**Streets and Sidewalks**

**Blossom Street Pavement Repair**

**Project Description**

This projects consists of the removal and replacement of 1,700 square yards of pavement along Blossom Street near Texas Avenue due to settlement.

**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**            \$    260,000

		2018		2019		2020		2021		2022
Cost by Fiscal Year	\$	-	\$	260,000	\$	-	\$	-	\$	-

**Sources of Funding Identified**

		2018		2019		2020		2021		2022
Bond Issuances	\$	-	\$	260,000	\$	-	\$	-	\$	-
Grants		-		-		-		-		-
Contributions		-		-		-		-		-
Operating Fund Revenues		-		-		-		-		-
Other Funding		-		-		-		-		-

**Operations and Maintenance Costs**

		2018		2019		2020		2021		2022
Cost by Fiscal Year	\$	-	\$	-	\$	-	\$	-	\$	-



**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2018 - 2022**

**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**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ 350,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ 350,000	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2018 - 2022**

**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**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ 300,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2018 - 2022**

**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           \$   820,000**

		2018		2019		2020		2021		2022
Cost by Fiscal Year	\$	820,000	\$	-	\$	-	\$	-	\$	-

**Sources of Funding Identified**

		2018		2019		2020		2021		2022
Bond Issuances	\$	820,000	\$	-	\$	-	\$	-	\$	-
Grants		-		-		-		-		-
Contributions		-		-		-		-		-
Operating Fund Revenues		-		-		-		-		-
Other Funding		-		-		-		-		-

**Operations and Maintenance Costs**

		2018		2019		2020		2021		2022
Cost by Fiscal Year	\$	-	\$	2,000	\$	2,000	\$	2,000	\$	2,000

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2018 - 2022**

**General Government**

**Special and General Projects**

**Core Switch Replacement Project**

**Project Description**

The core switches have reached the end of their life cycle. Upgrading to 10 Gbps switches is necessary to maintain current technology and provide enough speed for increased data usage.

**Effect upon Operations & Maintenance**

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

**Estimated Project Cost           \$    300,000**

		<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>		<b>2022</b>
Cost by Fiscal Year	\$	300,000	\$	-	\$	-	\$	-	\$	-

**Sources of Funding Identified**

		<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>		<b>2022</b>
Bond Issuances	\$	-	\$	-	\$	-	\$	-	\$	-
Grants		-		-		-		-		-
Contributions		-		-		-		-		-
Operating Fund Revenues		300,000		-		-		-		-
Other Funding		-		-		-		-		-

**Operations and Maintenance Costs**

		<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>		<b>2022</b>
Cost by Fiscal Year	\$	-	\$	-	\$	-	\$	-	\$	-

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2018 - 2022**

**General Government**

**Special and General Projects**

**City Hall Fountain**

**Project Description**

This project is the transformation of the existing round landscaping planter in front of City Hall into a decorative fountain. The work includes structural modifications to the planter, new electrical wiring, and all necessary plumbing.

**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           \$    100,000**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ 100,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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           \$   1,683,400**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ 1,683,400	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ 1,170,880	\$ -	\$ -	\$ -
Impact Fees	-	512,520	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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           \$    646,300**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 646,300	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ -	\$ -	\$ 373,580	\$ -
Impact Fees	-	-	-	272,720	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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**            \$    **312,600**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 312,600	\$ -

**Sources of Funding Identified**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Bond Issuances	\$ -	\$ -	\$ -	\$ 219,280	\$ -
Impact Fees	-	-	-	93,320	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -



**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

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           \$    544,900**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ 544,900	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	166,880	-	-
Operating Fund Revenues	-	-	378,020	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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 2018. Owning a 10% interest in the plant, Webster will be expected to contribute \$10,000,000 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            \$ 10,000,000**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2018 - 2022**

**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           \$    530,300**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 530,300

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	157,880
Operating Fund Revenues	-	-	-	-	372,420
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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**            \$    716,700

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ 716,700	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	258,360	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	458,340	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**Utility**

**Water**

**Genesis 12" Water Line**

**Project Description**

This project includes the construction of new 12-inch water lines along future Genesis Boulevard from future NASA Bypass to IH45.

**Effect Upon Operations & Maintenance**

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

**Estimated Project Cost**            \$    **923,900**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ 923,900	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	155,480	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	768,420	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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           \$   1,553,800**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Cost by Fiscal Year	\$ -	\$ 1,553,800	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Bond Issuances	\$ -	\$ 932,280	\$ -	\$ -	\$ -
Impact Fees	-	621,520	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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           \$    415,800**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Cost by Fiscal Year	\$ -	\$ 415,800	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Bond Issuances	\$ -	\$ 249,480	\$ -	\$ -	\$ -
Impact Fees	-	166,320	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2018 - 2022**

**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           \$    549,000**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 549,000	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ -	\$ -	\$ 439,200	\$ -
Impact Fees	-	-	-	109,800	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -



**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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           \$    289,300**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 289,300	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ -	\$ -	\$ 260,370	\$ -
Impact Fees	-	-	-	28,930	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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           \$    435,700**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ 435,700	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	174,280	-	-
Operating Fund Revenues	-	-	261,420	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**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           \$    503,700**

		<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>		<b>2022</b>
Cost by Fiscal Year	\$	503,700	\$	-	\$	-	\$	-	\$	-

**Sources of Funding Identified**

		<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>		<b>2022</b>
Bond Issuances	\$	-	\$	-	\$	-	\$	-	\$	-
Impact Fees		402,960		-		-		-		-
Operating Fund Revenues		-		-		-		-		-
Other Funding		100,740		-		-		-		-

**Operations and Maintenance Costs**

		<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>2021</b>		<b>2022</b>
Cost by Fiscal Year	\$	-	\$	-	\$	-	\$	-	\$	-

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2018 - 2022**

**Utility**

**Wastewater**

**Upsize Lift Station #3 Force Main**

**Project Description**

This project includes the construction of a new 6-inch force main to replace the existing 4-inch force main at Lift Station #3, across SH 3 to Magnolia 24-inch trunk sewer.

**Effect Upon Operations & Maintenance**

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

**Estimated Project Cost           \$    419,300**

		2018		2019		2020		2021		2022
Cost by Fiscal Year	\$	419,300	\$	-	\$	-	\$	-	\$	-

**Sources of Funding Identified**

		2018		2019		2020		2021		2022
Bond Issuances	\$	-	\$	-	\$	-	\$	-	\$	-
Impact Fees		230,610		-		-		-		-
Operating Fund Revenues		188,690		-		-		-		-
Other Funding		-		-		-		-		-

**Operations and Maintenance Costs**

		2018		2019		2020		2021		2022
Cost by Fiscal Year	\$	-	\$	-	\$	-	\$	-	\$	-

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**Utility**

**Wastewater**

**Genesis 12" Sanitary Sewer Line**

**Project Description**

This project includes the construction of new 12-inch sanitary sewer lines along future Genesis Boulevard from existing Lift Station #12 to approximately 1,200 feet west.

**Effect Upon Operations & Maintenance**

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

**Estimated Project Cost**            \$    286,300

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ 286,300	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	229,040	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	57,260	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2018 - 2022**

**Utility**

**Wastewater**

**Southbound I45 On Ramp 18" Sewer Line**

**Project Description**

This project includes the construction of new 18-inch sanitary sewer lines to replace existing 10-inch sanitary sewer lines along the current alignment from the Lift Station #15 force main to the existing 18-inch sanitary sewer line along IH45.

**Effect Upon Operations & Maintenance**

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

**Estimated Project Cost**            \$    475,200

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ 475,200	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2018	2019	2020	2021	2022
Bond Issuances	\$ -	\$ 285,120	\$ -	\$ -	\$ -
Impact Fees	-	190,080	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2018	2019	2020	2021	2022
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Webster, Texas**  
**Summary of Unobligated Fund Balance <sup>1</sup>**  
**Capital Projects Funds**  
**As of September 30, 2017**

	<b>Governmental Activities</b>				<b>Business-type Activities</b>		
	<b>Parks &amp; Landscape</b>	<b>Street Construction</b>	<b>General Projects</b>	<b>Edgewater Projects</b>	<b>Sewer Impact</b>	<b>Water Impact</b>	<b>Water/Sewer Construction</b>
<b>Current Resources</b>							
Cash and equivalents	\$ 610,711	\$ 209,283	\$ 115,469	\$ 115,758	\$ 1,564,644	\$ 2,358,227	\$ 635,726
Securities	-	497,715	-	-	-	559,591	-
Accrued Interest	-	1,466	-	-	-	2,165	-
Liabilities	-	(4,284)	-	-	-	-	-
<b>Total Current Resources</b>	<b>610,711</b>	<b>704,180</b>	<b>115,469</b>	<b>115,758</b>	<b>1,564,644</b>	<b>2,919,983</b>	<b>635,726</b>
<b>Allocated Budget Outstanding</b>							
Egret Bay Park	\$ 380,000	\$ -	\$ -	\$ 102,175	\$ -	\$ -	\$ -
Historic Monument Park	97,454	-	-	-	-	-	-
NASA Pkwy Beautification	100,460	-	-	-	-	-	-
I45 Util Reloc - Med Ctr to FM 2351	-	3,000	-	-	-	-	-
Traffic Preemption	-	113,024	-	-	-	-	-
Various Sidewalks	-	181,546	-	-	-	-	-
I45 Util Reloc - Bypass to FM 518	-	4,410	-	-	-	-	-
Harris County Bike Lane Plan	-	384,800	-	-	-	-	-
Bay Area Sign	-	-	8,735	-	-	-	-
Community House Demolition	-	-	100,000	-	-	-	-
42" Water Line	-	-	-	-	-	-	278,569
Destination Development	-	-	-	-	-	-	-
Genesis	-	-	-	-	-	-	-
<b>Total Allocated Budget Outstanding</b>	<b>577,914</b>	<b>686,780</b>	<b>108,735</b>	<b>102,175</b>	<b>-</b>	<b>-</b>	<b>278,569</b>
<b>Unobligated Fund Balance</b>	<b>\$ 32,797</b>	<b>\$ 17,400</b>	<b>\$ 6,734</b>	<b>\$ 13,583</b>	<b>\$ 1,564,644</b>	<b>\$ 2,919,983</b>	<b>\$ 357,157</b>

<sup>1</sup> Includes only ongoing capital projects as of September 30, 2017. Does not include potential future projects identified in the 5-year CIP.

Internal Svc Information Technology	Component Unit		Total All Funds
	WEDC Operating	WEDC 2017 S/T Bonds	
\$ 13,691	\$ 5,912,781	\$ 8,146,311	\$ 19,682,600
-	-	-	1,057,307
-	-	-	3,630
-	(23,423)	(3,034)	(30,741)
<b>13,691</b>	<b>5,889,358</b>	<b>8,143,277</b>	<b>20,712,796</b>
\$ -	\$ -	\$ -	\$ 482,175
-	-	-	97,454
-	-	-	100,460
-	-	-	3,000
-	-	-	113,024
-	-	-	181,546
-	-	-	4,410
-	-	-	384,800
-	-	-	8,735
-	-	-	100,000
-	-	-	278,569
-	5,792,920	-	5,792,920
-	-	8,119,393	8,119,393
-	<b>5,792,920</b>	<b>8,119,393</b>	<b>15,666,486</b>
<b>\$ 13,691</b>	<b>\$ 96,438</b>	<b>\$ 23,884</b>	<b>\$ 5,046,310</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 2017-18, \$983,050 of the \$3,922,950 in budgeted revenues (25.1%) will be used to pay debt service on the Sales Tax Revenue Refunding Bonds, Series 2015, and Sales Tax Revenue Bonds, Series 2017.

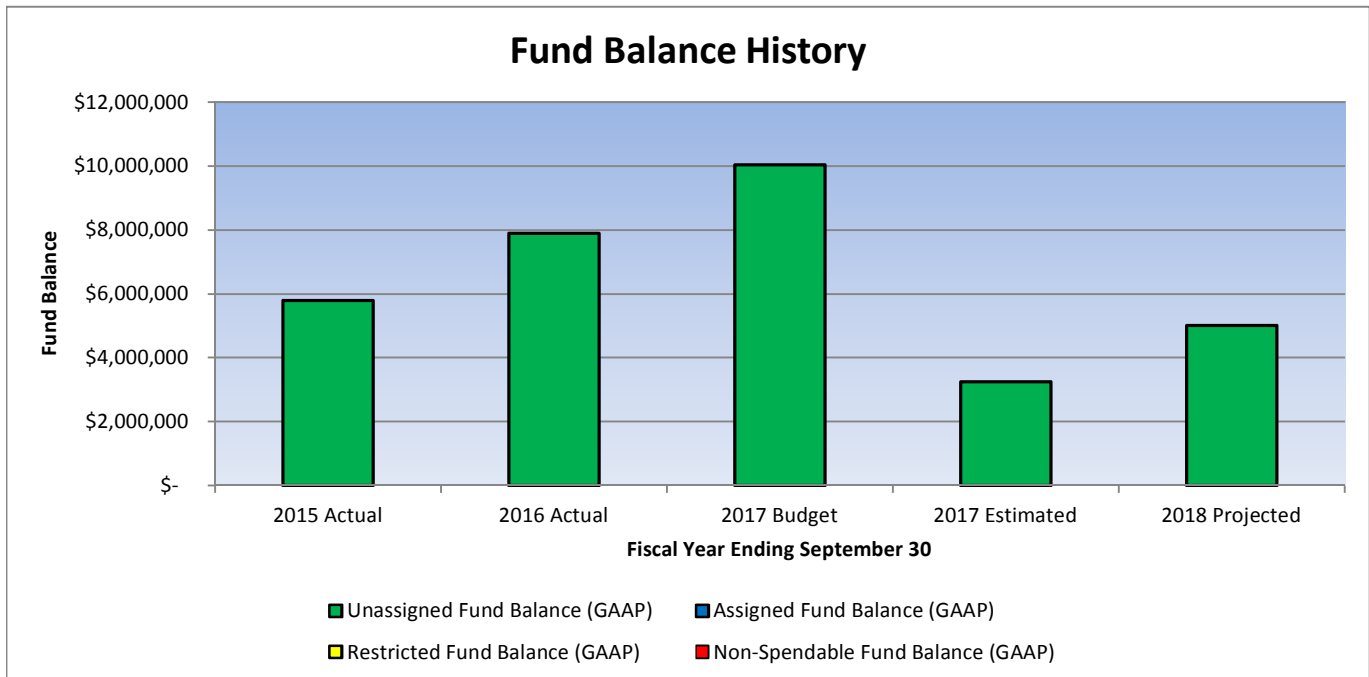
**WEDC Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b><u>Budget Basis:</u></b>					
Beginning Unassigned Fund Balance (GAAP)	\$ 4,852,626	\$ 5,786,644	\$ 7,887,124	\$ 7,887,124	\$ 3,246,674
Revenues <sup>1</sup>	4,094,607	4,085,318	4,038,900	3,948,790	3,922,950
Expenditures	(3,160,589)	(1,984,838)	(1,884,080)	(8,589,240)	(2,164,100)
Net Increase / (Decrease) in Fund Balance	934,018	2,100,480	2,154,820	(4,640,450)	1,758,850
Ending Unassigned Fund Balance (Budget)	<b>\$ 5,786,644</b>	<b>\$ 7,887,124</b>	<b>\$ 10,041,944</b>	<b>\$ 3,246,674</b>	<b>\$ 5,005,524</b>
<b><u>Reconciliation to GAAP:</u></b>					
Ending Unassigned Fund Balance (Budget)	\$ 5,786,644	\$ 7,887,124	\$ 10,041,944	\$ 3,246,674	\$ 5,005,524
Adjustment <sup>2</sup>	-	-	-	-	-
Unassigned Fund Balance (GAAP)	5,786,644	7,887,124	10,041,944	3,246,674	5,005,524
Assigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 5,786,644</b>	<b>\$ 7,887,124</b>	<b>\$ 10,041,944</b>	<b>\$ 3,246,674</b>	<b>\$ 5,005,524</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Franchise &amp; Local Taxes</b>					
2010 Sales Tax	\$ 4,089,529	\$ 4,061,258	\$ 4,025,230	\$ 3,919,500	\$ 3,919,500
<b>Total Franchise &amp; Local Taxes</b>	<b>4,089,529</b>	<b>4,061,258</b>	<b>4,025,230</b>	<b>3,919,500</b>	<b>3,919,500</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	5,078	24,060	13,670	29,290	3,450
<b>Total Miscellaneous Income</b>	<b>5,078</b>	<b>24,060</b>	<b>13,670</b>	<b>29,290</b>	<b>3,450</b>
<b>WEDC Fund</b>	<b>\$ 4,094,607</b>	<b>\$ 4,085,318</b>	<b>\$ 4,038,900</b>	<b>\$ 3,948,790</b>	<b>\$ 3,922,950</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 2016-2017

- Orchestrated the creation of Project Genesis, which includes Odyssey Business Park
- Recruited several key international businesses to Magnolia Court Business Park
- Facilitated a new infrastructure system and retail development within the Destination Development project

### DIVISION GOALS AND ACTION ITEMS FOR FY 2017-2018

**Goal:** Foster new commercial development within Project Genesis in conjunction with new infrastructure systems

**Action Item:** Conduct business recruitment for the project area

**Goal:** Cultivate economic development within the Destination Development Project in conjunction with new infrastructure systems

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

**Goal:** Expand Webster's position as the medical, aerospace, retail, dining, entertainment, and tourism capital of the region

**Action Item:** Conduct business recruitment, retention, and expansion activities for targeted sectors, including office/business parks

### SIGNIFICANT CHANGES IN THE FY 2017-2018 BUDGET

- Attorney fees rise in anticipation of above average legal consultation due to property development
- Appropriations for general insurance increase to reflect the higher cost for property and liability coverage
- Street light costs decline after the implementation of a new energy contract with lower rates
- Transfers to the WEDC Projects Fund decline after funding Destination Development infrastructure during FY 16-17
- Transfers to the WEDC Debt Service Fund rise after the issuance of sales tax revenue bonds in 2017

<u>WORKLOAD MEASURES</u>	<u>2015-2016</u> <u>ACTUAL</u>	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ESTIMATE</u>	<u>2017-2018</u> <u>BUDGET</u>
Number of business proposals generated	41	50	40	40
Number of business visitations	48	50	50	50
Number of special events at which the City is marketed	35	30	30	30

### PERFORMANCE MEASURES

Development commitment from businesses	9	8	10	10
Proposals that generate inquiries within one year	20%	20%	20%	20%
Square feet developed for new or expanding businesses	354,381	350,000	445,000	380,000

**050 - WEDC Fund  
Expenditures**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Supplies</b>					
1400 Office & Postage	\$ 2,245	\$ 1,536	\$ 2,000	\$ 1,880	\$ 2,000
1700 Small Tools & Equipment	198	-	200	100	200
<b>Total Supplies</b>	<b>2,443</b>	<b>1,536</b>	<b>2,200</b>	<b>1,980</b>	<b>2,200</b>
<b>Services</b>					
3030 Attorney	-	225	5,000	5,000	25,000
3050 Auditor	6,300	6,300	6,300	6,300	6,760
3055 Business Development	5,250	4,650	8,300	6,180	8,300
3130 Consultant / Prof. Services	1,950	82,923	22,500	4,000	22,500
3190 Dues, Subscriptions, Books	28,312	28,919	26,610	28,300	26,970
3310 General Insurance	7,990	7,606	9,690	10,980	10,980
3490 Printing	775	1,000	1,000	750	1,000
3530 Professional Development	399	550	1,500	1,500	1,500
3590 Public Relations	3,398	2,073	4,000	2,700	4,000
3670 Street Lights	43,787	46,346	45,150	45,260	40,810
3795 Economic Development Initiatives	750,000	-	-	-	-
<b>Total Services</b>	<b>848,161</b>	<b>180,593</b>	<b>130,050</b>	<b>110,970</b>	<b>147,820</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
8052 Transfer to WEDC Projects Fund	-	-	-	6,600,000	-
8057 Transfer to WEDC Debt Svc Fund	1,279,955	772,680	721,800	846,260	984,050
<b>Total Other Financing Uses</b>	<b>2,309,985</b>	<b>1,802,710</b>	<b>1,751,830</b>	<b>8,476,290</b>	<b>2,014,080</b>
<b>WEDC</b>	<b>\$ 3,160,589</b>	<b>\$ 1,984,838</b>	<b>\$ 1,884,080</b>	<b>\$ 8,589,240</b>	<b>\$ 2,164,100</b>

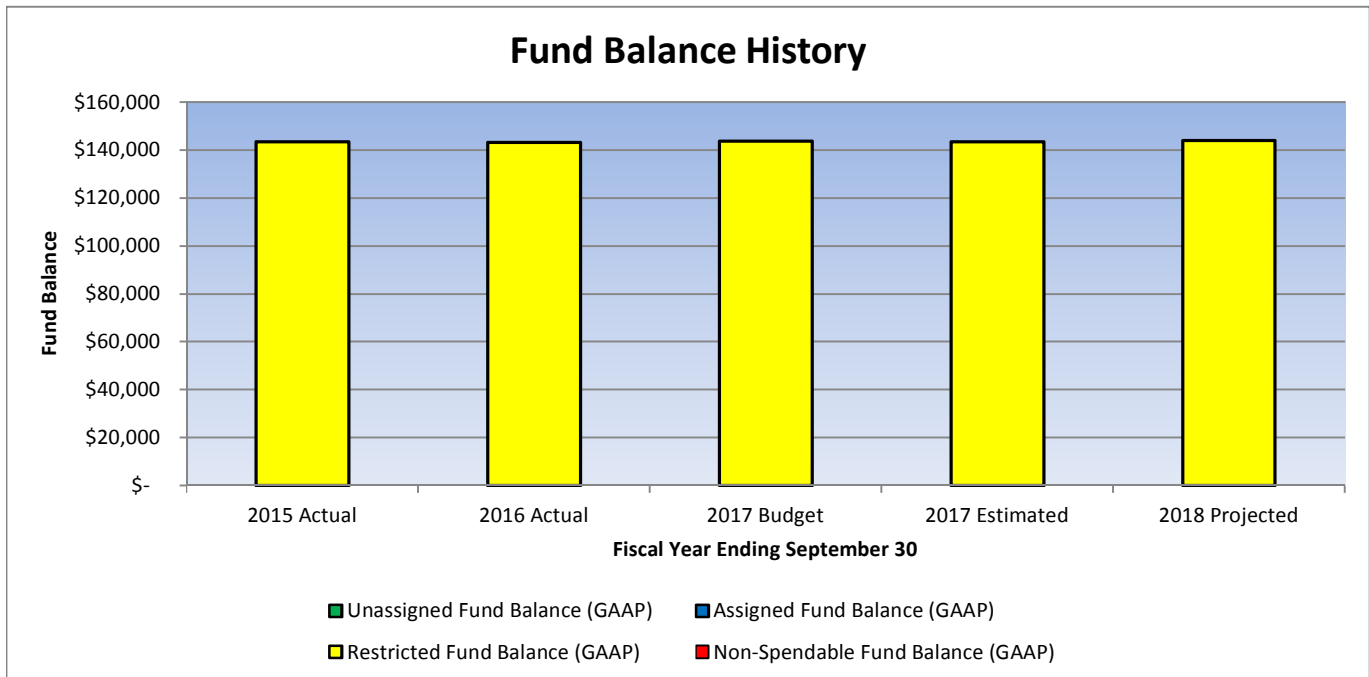
**WEDC Debt Service Fund  
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2015	Actual 2016	Budget 2017	Estimated 2017	Projected 2018
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 143,029	\$ 143,358	\$ 143,166	\$ 143,166	\$ 143,476
Revenues <sup>1</sup>	10,609,270	773,108	722,330	846,670	984,500
Expenditures	(10,608,941)	(773,300)	(721,800)	(846,360)	(984,050)
Net Increase / (Decrease) in Fund Balance	329	(192)	530	310	450
Ending Restricted Fund Balance (Budget)	<b>\$ 143,358</b>	<b>\$ 143,166</b>	<b>\$ 143,696</b>	<b>\$ 143,476</b>	<b>\$ 143,926</b>
<b>Reconciliation to GAAP:</b>					
Ending Restricted Fund Balance (Budget)	\$ 143,358	\$ 143,166	\$ 143,696	\$ 143,476	\$ 143,926
Adjustment <sup>2</sup>	-	-	-	-	-
Restricted Fund Balance (GAAP)	143,358	143,166	143,696	143,476	143,926
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	<b>\$ 143,358</b>	<b>\$ 143,166</b>	<b>\$ 143,696</b>	<b>\$ 143,476</b>	<b>\$ 143,926</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 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 780	\$ 428	\$ 530	\$ 410	\$ 450
<b>Total Miscellaneous Income</b>	<b>780</b>	<b>428</b>	<b>530</b>	<b>410</b>	<b>450</b>
<b>Other Financing Sources</b>					
8100 Transfer from WEDC Fund	1,256,350	772,680	721,800	846,260	984,050
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>10,608,490</b>	<b>772,680</b>	<b>721,800</b>	<b>846,260</b>	<b>984,050</b>
<b>WEDC Debt Service Fund</b>	<b>\$ 10,609,270</b>	<b>\$ 773,108</b>	<b>\$ 722,330</b>	<b>\$ 846,670</b>	<b>\$ 984,500</b>



**057 - WEDC Debt Service Fund  
Expenditures**

Object Description	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	Estimate 2016-2017	Budget 2017-2018
<b>Services</b>					
3080 Financial	\$ -	\$ 400	\$ 500	\$ 600	\$ 1,000
<b>Total Services</b>	<b>-</b>	<b>400</b>	<b>500</b>	<b>600</b>	<b>1,000</b>
<b>Debt Service</b>					
5014 Principal - 2015 S/T Rev Ref	1,025,000	665,000	640,000	640,000	605,000
5016 Principal - 2006 S/T Ref & Imprv	-	-	-	-	-
5017 Principal - 2017 S/T Rev	-	-	-	-	-
5120 Bond Issuance Costs	132,454	-	-	-	-
5130 Escrow - Bond Refunding	9,211,702	-	-	-	-
5514 Interest - 2015 S/T Rev Ref	47,152	107,900	81,300	81,300	55,700
5516 Interest - 2006 S/T Ref & Imprv	192,633	-	-	-	-
5517 Interest - 2017 S/T Rev	-	-	-	124,460	322,350
<b>Total Debt Service</b>	<b>10,608,941</b>	<b>772,900</b>	<b>721,300</b>	<b>845,760</b>	<b>983,050</b>
<b>WEDC Debt Service</b>	<b>\$ 10,608,941</b>	<b>\$ 773,300</b>	<b>\$ 721,800</b>	<b>\$ 846,360</b>	<b>\$ 984,050</b>

## WEDC Debt Service Fund

### Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2017				\$ 11,960,112
2017-2018	1,313,073	935,029	378,044	11,025,083
2018-2019	1,303,873	950,029	353,844	10,075,054
2019-2020	1,294,973	955,029	339,944	9,120,025
2020-2021	1,289,469	965,025	324,444	8,155,000
2021-2022	712,094	405,000	307,094	7,750,000
2022-2023	711,844	425,000	286,844	7,325,000
2023-2024	710,594	445,000	265,594	6,880,000
2024-2025	713,344	470,000	243,344	6,410,000
2025-2026	714,544	490,000	224,544	5,920,000
2026-2027	714,944	510,000	204,944	5,410,000
2027-2028	714,544	530,000	184,544	4,880,000
2028-2029	713,644	545,000	168,644	4,335,000
2029-2030	712,294	560,000	152,294	3,775,000
2030-2031	714,094	580,000	134,094	3,195,000
2031-2032	710,244	595,000	115,244	2,600,000
2032-2033	710,163	615,000	95,163	1,985,000
2033-2034	713,638	640,000	73,638	1,345,000
2034-2035	710,438	660,000	50,438	685,000
2035-2036	710,688	685,000	25,688	-
<b>Grand Total</b>	<b><u>\$ 15,888,499</u></b>	<b><u>\$ 11,960,112</u></b>	<b><u>\$ 3,928,387</u></b>	<b><u>\$ -</u></b>

## WEDC Debt Service Fund

### WEDC Sales Tax Revenue Bonds, Series 2017

Bond Amount	\$8,460,000
Date of Issue	4/1/2017
Interest Rate	3.75 - 5.00
Date of Maturity	9/1/2036

Purpose Proceeds from the sale of the Bonds will be used to (i) construct certain infrastructure associated with economic development, including Jasmine Road, a public roadway connecting Farm to Market 528 and Jasmine Road, and utility improvements, drainage improvements, and site improvements related to such roads, and (ii) pay the costs of issuing relating to the Bonds.

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2017				\$ 8,460,000
2017-2018	322,344	-	322,344	8,460,000
2018-2019	372,344	50,000	322,344	8,410,000
2019-2020	419,844	100,000	319,844	8,310,000
2020-2021	469,844	155,000	314,844	8,155,000
2021-2022	712,094	405,000	307,094	7,750,000
2022-2023	711,844	425,000	286,844	7,325,000
2023-2024	710,594	445,000	265,594	6,880,000
2024-2025	713,344	470,000	243,344	6,410,000
2025-2026	714,544	490,000	224,544	5,920,000
2026-2027	714,944	510,000	204,944	5,410,000
2027-2028	714,544	530,000	184,544	4,880,000
2028-2029	713,644	545,000	168,644	4,335,000
2029-2030	712,294	560,000	152,294	3,775,000
2030-2031	714,094	580,000	134,094	3,195,000
2031-2032	710,244	595,000	115,244	2,600,000
2032-2033	710,163	615,000	95,163	1,985,000
2033-2034	713,638	640,000	73,638	1,345,000
2034-2035	710,438	660,000	50,438	685,000
2035-2036	710,688	685,000	25,688	-
<b>Total</b>	<b>\$ 12,271,487</b>	<b>\$ 8,460,000</b>	<b>\$ 3,811,487</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>
9/30/2017				\$ 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	<u>489,600</u>	<u>480,000</u>	<u>9,600</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 2,296,900</u></b>	<b><u>\$ 2,180,000</u></b>	<b><u>\$ 116,900</u></b>	<b><u>\$ -</u></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
9/30/2017				\$ 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>\$ 1,320,112</b>	<b>\$ 1,320,112</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
------	-------------------------	---

**Property Tax Levies and Collections  
Last Six Fiscal Years**

	Fiscal Year					
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Tax Year	2011	2012	2013	2014	2015	2016
Tax Rate <sup>1</sup>	0.28528	0.28528	0.26960	0.24874	0.23447	0.28450
Total Tax Levy and Adjustments	3,744,966	3,935,958	4,131,499	4,016,932	4,271,454	5,553,590
Collections within the Fiscal Year of the Levy <sup>2</sup>	3,730,576	3,921,147	4,187,311	4,095,095	4,319,844	5,533,548
Collections as Percentage of Current Levy and Adjustments	99.62%	99.62%	101.35%	101.95%	101.13%	99.64%
Outstanding Delinquent Taxes	3,980	4,219	4,408	5,060	5,913	20,043
O/S Delinquent Taxes as Percentage of Current Levy and Adjustments	0.11%	0.11%	0.11%	0.13%	0.14%	0.36%
Collections in Subsequent Years	10,410	10,592	(60,221)	(83,223)	(54,302)	-
Total Collections to Date	3,740,986	3,931,739	4,127,091	4,011,872	4,265,542	5,533,548
Total Collections as Percentage of Total Tax Levy and Adjustments	99.89%	99.89%	99.89%	99.87%	99.86%	99.64%

**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	2018 Rank	2017-18 Assessed Value <sup>1</sup>	% of Assessed Value	2009 Rank	2008-09 Assessed Value <sup>1</sup>	% of Assessed Value
Clear Lake Regional Med Ctr	Hospital	1	\$ 157,116,726	7.1%	1	\$ 76,198,248	5.3%
HC200 Blossom Street LLC	Hospital	2	98,240,325	4.5%			
Centennial Edgewater LP	Apartments	3	49,075,272	2.2%			
Weingarten Realty Investors	Comm. Shopping Ctr	4	40,034,039	1.8%	3	30,060,965	2.1%
Price Baybrook Ltd	Retail Center	5	36,280,350	1.6%	4	26,490,849	1.8%
Marquis Clear Lake Apartments LP	Apartments	6	34,000,000	1.5%	2	52,000,000	3.6%
ROC II TX Preserve LLC	Apartments	7	33,914,493	1.5%	6	23,018,250	1.6%
G&E Healthcare REIT Mountain Plains	Medical Office	8	32,007,364	1.5%	9	19,947,746	1.4%
GS Seven Palms LP	Apartments	9	27,406,882	1.2%			
Clear Lake Center LP	Comm. Shopping Ctr	10	27,313,567	1.2%	5	25,180,404	1.8%
Clear Lake Central II/III Ltd	Commercial Offices				7	22,522,502	1.6%
Texas Baybrook Square Center	Comm. Shopping Ctr				8	20,147,774	1.4%
Medistar Webster Medical Center Ltd	Hospital				10	18,000,000	1.3%
<b>Subtotal</b>			<b>\$ 535,389,018</b>	<b>24.3%</b>		<b>\$ 313,566,738</b>	<b>21.9%</b>
Other Taxpayers			1,668,064,331	75.7%		1,120,674,385	78.1%
<b>Total</b>			<b>\$ 2,203,453,349</b>	<b>100.0%</b>		<b>\$ 1,434,241,123</b>	<b>100.0%</b>

Source: Harris County Tax Assessor-Collector

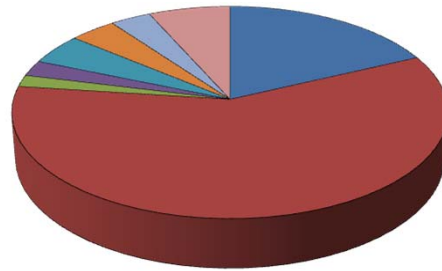
Notes

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

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

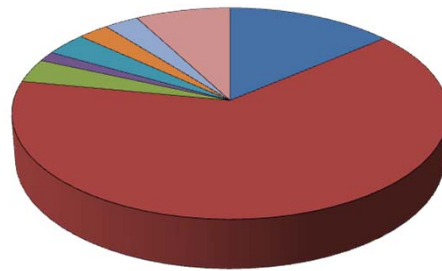
<u>Class</u>	<u>FYE 2017</u>	<u>FYE 2007</u>
Restaurants	18.1%	13.9%
Retail	58.9%	64.1%
Energy	1.8%	3.6%
Communication	2.4%	1.5%
Entertainment	4.7%	3.5%
Medical	3.9%	2.6%
Auto / Repair / Gas Stations	3.4%	2.9%
Other	6.8%	7.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>

**Sales Tax Composite - FY 2016-2017**



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

**Sales Tax Composite - FY 2006-2007**



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



## Demographics

Land size 6.64 sq. miles  
 Webster population est. 11,116  
 Number of households 4,730  
 Population by age

Under 14 years	18%
15-19 years	7%
20-44 years	48%
45-64 years	17%
65 years and over	10%

Median age - 30  
 Average household size - 2.25  
 2017 est. annual household income - \$44,107

## Labor Force

Employment by occupation

- 35% Managerial/Professional
- 21% Service Occupations
- 17% Sales and Office
- 18% Construction/Maintenance
- 9% 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 2017-18 assessed

property value totals:	\$ 2,073,004,076
2017-18 net taxable value:	\$ 2,037,298,684
Annual FY 2016-17 sales	
tax revenue:	\$ 15,678,000
Projected FY 2017-18 sales	
tax revenue:	\$ 15,678,000
Adopted 2017 City property	
tax rate:	\$ 0.31725
8.25% total sales tax rate	
6.25% State	
2.50% City	

## Quality of Life

Median home value	\$ 125,300
Average home sale list price	\$ 195,436
Average rent (home)	\$ 1,650

## Cost of Living Index

(US avg = 100)

	<u>Index</u>
New York	180.0
Los Angeles	166.2
Washington, DC	158.5
Miami	122.8
Sugar Land	116.8
Chicago	110.9
League City	107.9
Friendswood	107.4
Pearland	106.2
Houston	102.3
Atlanta	101.8
U.S.	100.0
Galveston	97.6
Dallas	95.2
La Porte	90.0
<b>Webster</b>	<b>85.9</b>

## Crime Rate Index

1 (low crime) - 100 (high crime)

	<u>Violent</u>	<u>Property</u>
Atlanta	91.5	71.7
Washington, DC	90.9	57.8
Miami	90.8	61.7
Houston	87.8	61.5
Chicago	58.9	52.1
Dallas	58.7	57.7
New York	55.3	25.9
Los Angeles	43.7	34.2
Galveston	43.5	63.5
U.S.	31.1	38.1
La Porte	29.9	29.8
<b>Webster</b>	<b>26.3</b>	<b>74.3</b>
League City	23.0	35.8
Friendswood	19.0	17.3
Sugar Land	11.7	31.6
Pearland	10.8	29.1

## Commute Time

	<u>Minutes</u>
Los Angeles	42.8
New York	41.2
Pearland	31.2
Friendswood	30.6
League City	29.5
Sugar Land	29.2
La Porte	28.8
Houston	26.1
U.S.	25.7
Dallas	25.6
Atlanta	25.4
Miami	25.3
<b>Webster</b>	<b>24.1</b>
Washington, DC	21.9
Chicago	20.1
Galveston	19.8

## Climate

	<u>Webster</u>	<u>U.S</u>
Rainfall (in.)	56.3	39.2
Snowfall (in.)	0.1	25.8
Precipitation Days	69	102
Sunny Days	202	205
Avg. July High	91.5	86.1
Avg. Jan Low	44.1	22.6

## 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 (over \$5,000) having a useful life of several years.
<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 capital 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 capital 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 capital 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>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.
<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
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