

City of Webster, Texas Annual Budget



Fiscal Year 2018-2019

City of Webster, Texas

Fiscal Year 2018-2019

Budget Cover Page

September 18, 2018

This budget will raise more revenue from property taxes than last year's budget by an amount of \$646,187, which is a 9.66 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 \$178,334.

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

FOR:	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

	2018-2019	2017-2018
Property Tax Rate:	\$0.34794/100	\$0.31725/100
Effective Tax Rate:	\$0.32488/100	\$0.29247/100
Effective Maintenance & Operations Tax Rate:	\$0.23598/100	\$0.19625/100
Rollback Tax Rate:	\$0.39106/100	\$0.31926/100
Debt Rate:	\$0.11994/100	\$0.09176/100

Total debt obligation for City of Webster, Texas secured by property taxes:
\$15,070,000



CITY OF WEBSTER, TEXAS ANNUAL BUDGET

FISCAL YEAR
OCTOBER 1, 2018 – SEPTEMBER 30, 2019

ADOPTED

ON
SEPTEMBER 18, 2018

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 \$646,187 or 9.66%, and of that amount \$178,334 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF WEBSTER, TEXAS
CITY OFFICIALS

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Director of Finance and Administration

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Dr. Betsy Giusto

Assistant City Manager
City Secretary
Director of Human Resources
Director of Community Development
Director of Public Works
Chief of Police
Fire Chief
Director of Economic Development

Visit our website at www.cityofwebster.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Webster
Texas**

For the Fiscal Year Beginning

October 1, 2017

Christopher P. Morrill

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, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



City of Webster Mission

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

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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 - 205)

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.

Capital Improvements Program (Page 206 - 235)

This section presents the City's plan for development for Fiscal Years 2019 - 2023. 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.

Webster Economic Development Corporation (Page 236 - 247)

The operating and debt service budgets for the Webster Economic Development Corporation are presented in a similar fashion to the General Government. The overview page includes a description of the fund followed by a fund balance history. Achievements, goals, and significant changes to the budget along with workload measures and performance measures are highlighted in the mission statement. Revenue and expenditure budgets are detailed by account. Amortization schedules for all outstanding debt are also provided.

Appendix (Page 248 - 265)

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



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OFFICE OF THE CITY MANAGER

September 18, 2018

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, 2018 (FY 2018-19). The attached document represents the City's financial plan and operations guide for the next fiscal year. It includes the performance-oriented budgeting principles that are mandated by Council. The budget identifies issues confronting the community and provides a plan for serving and meeting citizen expectations. A discussion about the City's vision and long-term strategic plan can be found on pages 34-40 of this document.

Financial prosperity has again returned to Webster, but this time it comes from an unfortunate source. Hurricane Harvey dumped over four feet of rain on the city in August 2017. While our thoughts remain with those who continue with recovery efforts, Webster, due to its unique location, sustained relatively little damage when compared to our neighboring cities. The concentration of retailers in the City who sell furniture, flooring, and other items that must be replaced after such a disaster has driven sales tax revenue to record levels.

Strong growth in the Houston economy overall has also contributed to our success. Professional services and manufacturing are leading the charge. The energy sector is also expanding. The unemployment rate was 4.4 percent in July 2018. In January 2018, the Webster Economic Development Corporation approved an Economic Development Agreement with Costco Wholesale Corporation to facilitate the opening of a new 156,000 square foot retail facility before the end of 2018. The City of Webster entered into a Chapter 380 Economic Development Agreement with American Furniture Warehouse in December 2017 for the construction of a 150,000 square foot furniture showroom and its 250,000 square foot warehouse. This incredible venue is expected to open in the second half of 2019. Exclusive Furniture will open its 50,000 square foot store in April 2019.

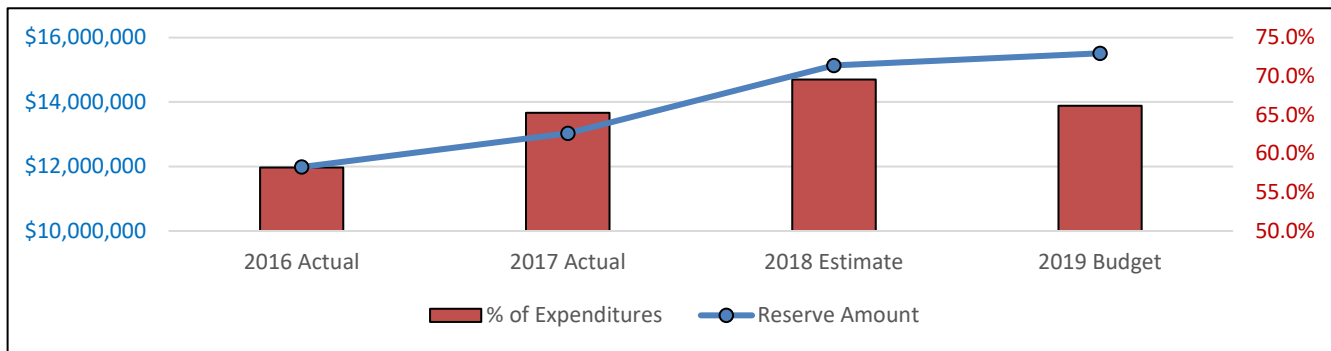
The FY 2018-19 Annual Budget includes total resources of \$45,696,470 and expenditures of \$40,460,500, including transfers and planned use of fund balance. The current amended budget for FY 2017-18 contains resources of \$41,806,660 and expenditures of \$39,698,220 by comparison. This message discusses, 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 chart of the General Fund's unassigned spendable balances for the past two years, an estimated balance for the fiscal year ending September 30, 2018, and the projected balance for the fiscal year ending September 30, 2019.



GENERAL FUND REVENUES

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

Sales Tax

Fifty-eight percent of General Fund revenue is derived from sales taxes. The FY 2018-19 Annual Budget anticipates revenue to surge by twelve percent to \$13,820,250. Most of the gain in sales taxes can be attributed to Costco and Exclusive Furniture. Meanwhile, a three percent growth in sales from the existing tax base should not be minimized as the local economy continues to shine. The opening of American Furniture Warehouse may come too late into the fiscal year to have a material effect on revenues, and consumer spending due to Hurricane Harvey will likely diminish in the coming months.

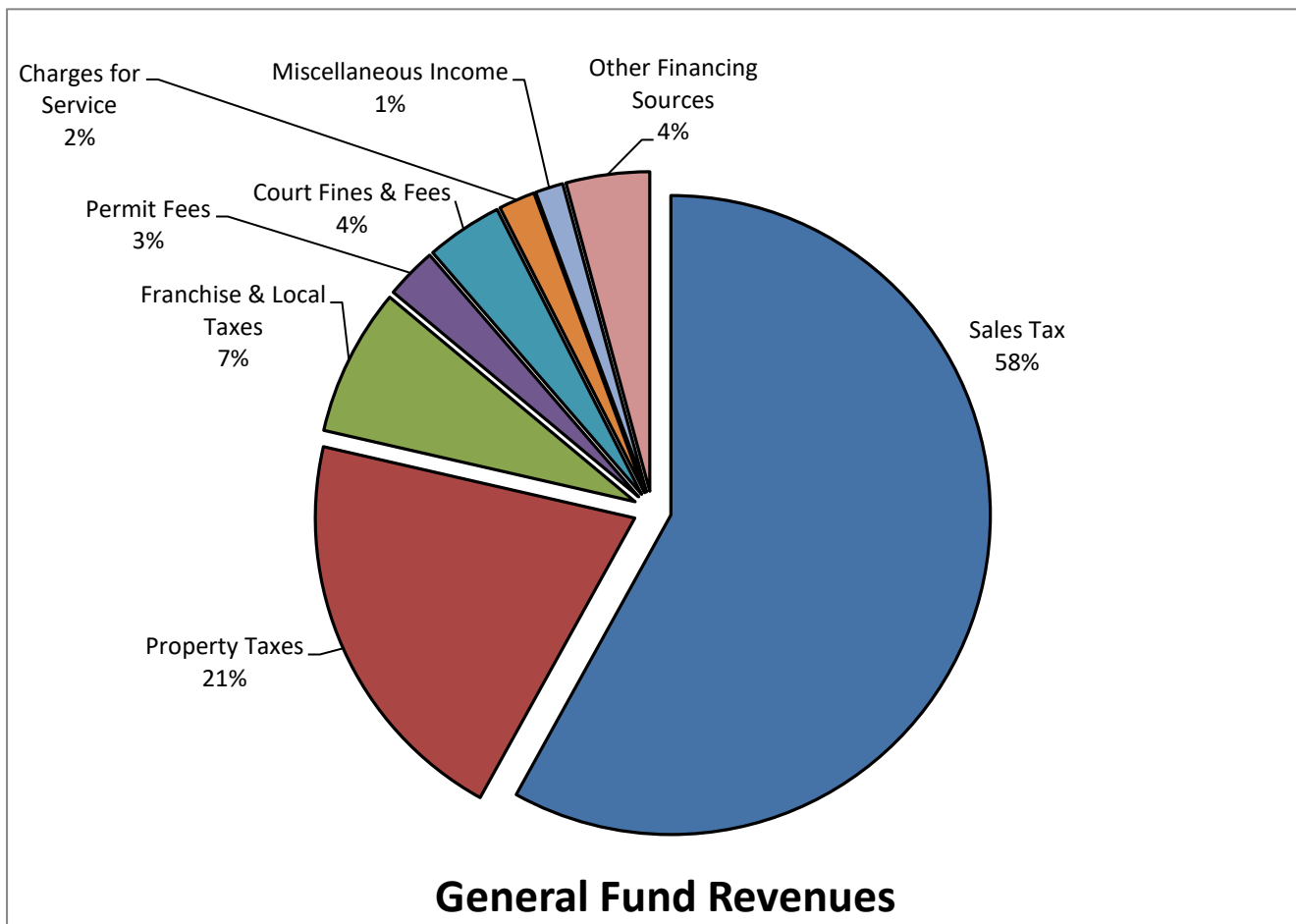
Property Tax

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 by three percent to \$2,108,310,956. Current property tax revenue of \$4,874,000 is budgeted. The FY 2018-19 Annual Budget reflects a property tax rate of \$0.34794 per \$100 of valuation, ten percent greater than the \$0.31725 tax rate that was adopted for 2017. The increase to the property tax levy is justified by the debt that was issued during 2018.

Other Revenues

Permit fees increase by eighteen percent as residential and commercial construction continues to remain strong. Municipal court fines and fees grow by six percent. Interest income more than doubles now that yields have risen above two percent. Most other revenues remain relatively stable.



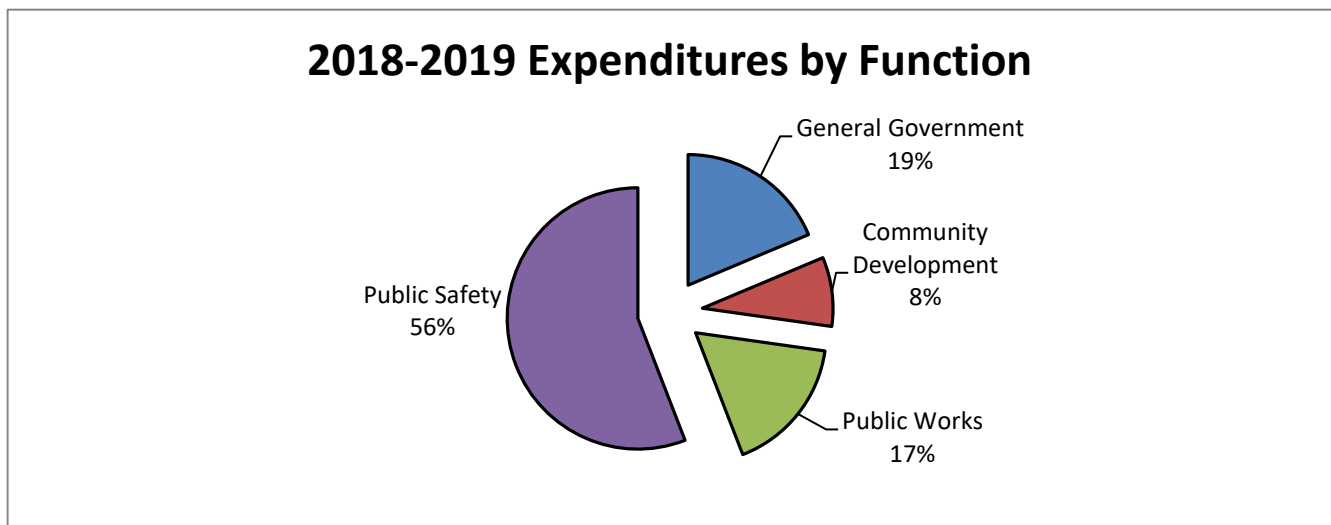
COMPENSATION

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 2018-19 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. Personnel costs climb by \$458,000 as a result.
- After experiencing few claims during the year, health insurance premiums are expected to fall by two percent.
- The most recent compensation study was completed using data from 2017. A new review will be performed during FY 2018-19 to ensure that employee salaries remain congruent with the market.

GENERAL FUND EXPENDITURES

There are four governmental functions within the General Fund: public safety, public works, community development, and general government. Protecting constituents from harm is the primary responsibility of government. The FY 2018-19 Annual Budget allocates fifty-six percent of General Fund expenditures for public safety. The general government function, which is administrative in nature, comprises nineteen percent. Public works and community development make up seventeen and eight percent of the budget, respectively.



PUBLIC SAFETY

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

Police Department

The most significant expenditures in the General Fund are related to police protection. By far the largest department in the City, the budget for the Police Department expands from \$8,452,090 to \$8,982,490. Some noteworthy items for the Police Department include:

- Two Telecommunications Operator positions are added to assist with the increased call volume during peak hours of operation. Personnel costs in the Communication Division rise by \$150,000 for this service enhancement.
- The Patrol Division will proactively prevent offenses with the acquisition of a portable surveillance camera trailer and a metal detector. A new commercial vehicle enforcement program may also be initiated. Capital outlay in this division grows by \$56,000 as a result.
- Appropriations for service contracts in the Administration Division increase by \$9,000 for software that will unlock most cellphones during criminal investigations.

Fire Department

Fire prevention, fire suppression, emergency medical services, and emergency management remain a high priority. The FY 2018-19 Annual Budget incorporates expenditures totaling \$4,124,480, an increase of \$746,930 over FY 2017-18. Major changes include:

- The Emergency Management Department that was created in 2016 will be consolidated with the Fire Prevention Division beginning in FY 2018-19. The Director of Emergency Management position will be eliminated, but its job duties will be performed by the Fire Chief. The resulting savings will provide money for one Shift Commander position that was previously unfunded.
- The number of emergency calls that require ambulance services continues to increase. Of greatest concern are the simultaneous calls that stretch response capabilities. Appropriations in the Fire Operations division swell by \$354,000 to add a second ambulance for twelve hours per day.
- Having received paramedic training, firefighters will have the ability to provide life support to patients with the procurement of an advanced defibrillator/monitor unit for \$32,500.

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 \$265,920 in FY 2018-19 from \$3,691,110 to \$3,957,030 with changes to the following:

- As the volume of construction projects escalates throughout the city, it has become apparent that extra staff is needed to assist with the coordination and direction of these assignments. Consequently, one Project Manager position is being added to the Administration Division budget for \$103,000.
- The Maintenance Division budget includes \$275,000 to overlay the pavement at Professional Park and construct sidewalks along Bay Area Boulevard.
- Appropriations for building maintenance in the Maintenance Division include \$205,000 to remodel some office areas and install a power supply to the west buildings of the service center.

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 \$132,750 to \$2,005,410 with these notable items:

- The Recreation Division will implement several new community events, including music and movies in Texas Avenue Park, for a sum of \$24,000.
- Code enforcement activities will get a boost with the acquisition of two automated ticket writers. The \$7,000 charge for these items can be found in the small tools and equipment budget of the Building Division.
- Expenditures for office furnishings fall by \$2,000 after several conference room chairs were purchased during FY 2017-18.

GENERAL GOVERNMENT

Seven divisions deliver the general government function of the City: City Council, City Secretary, City Manager, Finance, Municipal Court, Human Resources, and Economic Development. It is the mission of these divisions to effectively execute polices, programs, and directives of the City in a practical,

accountable, and transparent manner. Appropriations for this endeavor total \$4,414,560, an increase of \$417,990 over the previous year.

- The City Manager Division was expanded during FY 2017-18 with the creation of a new Assistant City Manager position. Subsequently, administrative support will be needed to relieve that burden from the City Secretary staff who have been performing those duties. The FY 2018-19 budget adds one Administrative Assistant position at a cost of \$71,000.
- An extra vehicle for staff at City Hall to use while attending training and events is reflected in the budget of the City Manager Division as a supplemental request for \$29,000.
- Financial charges in the Finance Division rise by \$30,400 to pay for banking fees, armored car service, and various professional services.

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 seven percent for residential customers and two percent for nonresidential customers. Utility revenue is expected to increase by \$202,750 to \$6,132,700, 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 \$0.37 per month.

Water Rates

In May 2017, City Council approved a new five-year rate structure that was recommended by a consultant. Conforming to the plan, the base rates for water rise by two percent for all meter sizes. Volumetric rates do not change from the previous year. A summary of the monthly volumetric water rate charges per 1,000 gallons is shown on the following page.

Class	Current	Adopted
Residential	\$ 3.81	\$ 3.81
Apartment	\$ 4.59	\$ 4.59
Commercial	\$ 4.13	\$ 4.13

Wastewater Rates

The base rate for wastewater collection and treatment grows from \$9.00 to \$9.27 per 1,000 gallons. There is no modification to the volumetric rate for all customer billing classes. The schedule below reflects the monthly volumetric wastewater rates:

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

Drainage Rates

The drainage rates that are listed below remain unchanged for FY 2018-19.

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

Below is a comparison of the amounts charged by our surrounding cities to residential water and wastewater customers who consume 5,000 gallons through a 5/8th-inch meter.

City	Total	City	Total
Pasadena	\$40.30	League City	\$51.15
Webster	\$43.36	Nassau Bay	\$52.50
Friendswood	\$46.95	Seabrook	\$59.38
Humble	\$47.20	Pearland	\$64.86
Sugar Land	\$49.08	Baytown	\$66.33

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 \$2,644,590 to \$2,683,800 in FY 2018-19. Some of the changes to the Water Division include the following:

- Webster purchases surface water from the City of Houston. Southeast Water Purification Plant expenses grow by \$100,360 due to a true-up of prior year capital costs.
- Capital outlay falls by \$160,000 after the acquisition of a base tower meter reader and hydro excavator during FY 2017-18.
- After debt was issued in 2018 for the engineering portion of the 42" water line replacement project, the transfer to the Utility Interest and Sinking Fund increases by \$115,930 to pay the associated debt service.

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 2018-19 Annual Budget reduces expenses by \$726,920 to \$2,366,820. Various Wastewater Division deviations are shown below.

- The City has performed major maintenance on the wastewater treatment plant over the past few years. Expenses in FY 2018-19 fall by \$503,200 after replacing the belt press and repairing the bar screens at the plant during the previous year.
- The outstanding balance of utility revenue bonds that were issued in 2008 were redeemed with cash in 2018 to save \$473,000 in interest payments over the next thirteen years. The transfer to the Utility Interest and Sinking Fund falls by \$149,130 accordingly.
- The transfer to the Utility Construction Fund decreases by \$188,690 after the force main at lift station #3 was upsized during FY 2017-18.

DRAINAGE

This division protects the public health through the maintenance of the drainage system in accordance with all regulatory agencies. The budget expands by \$193,430 to \$461,850 with the following items:

- Collection system maintenance expenses surge by \$135,000 to repair storm sewers at Travis Street and Professional Park.
- The storm water permit must be renewed every five years. Charges for professional services increase by \$25,000 to hire a consultant to assist with the renewal.

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 five special revenue funds. They are Hotel Occupancy Tax, Municipal Court Programs, Public Safety, 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 five percent 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. Totalling \$1,649,020 for FY 2018-19, occupancy tax revenue has increased 33% after new hotels opened and tourism returned in force.

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. Payments were spread over two years: \$1,800,000 and \$1,700,000 in 2017 and 2018, respectively. Expenditures in the FY 2018-19 Annual Budget fall substantially now that funding for this project has been completed.

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 \$61,300.

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 2018-19, the City may apply for grants totaling \$25,460.

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 2018-19 Annual Budget anticipates annual revenue of \$32,000. 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 \$2,461,670. Expenditure appropriations for FY 2018-19 total \$2,794,240.

Payments on tax-supported debt comprise less than seven percent of all appropriations included in the FY 2018-19 Annual Budget. Payments over the next three years will average \$2,784,621. If no additional debt is issued, the average annual debt service will fall considerably in FY 2021-22 to \$816,890. 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 2018-19 Annual Budget reflects expenses in the Information Technology Fund of \$979,930, a decrease of \$81,130 from the previous year, with these notable items:

- Service contract expenses fall by \$113,640 after funding new antivirus software and security alarm equipment during FY 2017-18.
- Computer replacement costs rise by \$110,100 to replace servers that have become obsolete.
- The City's computer network infrastructure must be maintained at current standards. The \$200,000 transfer to the IT Projects Fund will be used to rewire all city buildings with modern fiber optic cables to increase 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. All divisions will again transfer 100% of the scheduled contribution amount in FY 2018-19. Funding was reduced to 75% a cost saving measure three years ago. The \$1,135,000 expense budget contains the replacement of twenty-six items. A breakdown by department is shown on the following page.

Department	Vehicles/Equipment
City Manager	1
Public Works	8
Police	9
Fire	1
Water	6
Wastewater	1

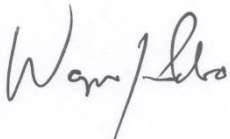
EMPLOYEE BENEFIT TRUST FUND

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 2018-19 Annual Budget anticipates expenses of \$2,150,000.

CONCLUSION

Conservative management has placed the City of Webster in a sound financial position. The General Fund and Utility Fund have healthy reserves. Major economic development solidifies the sales tax base. Property tax rates, while remaining lower than most cities, must increase to pay the greater debt burden. Although costs have escalated over the previous year, the City is increasing its investment in community services.

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



Wayne J. Sabo
City Manager

History of Webster

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

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

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

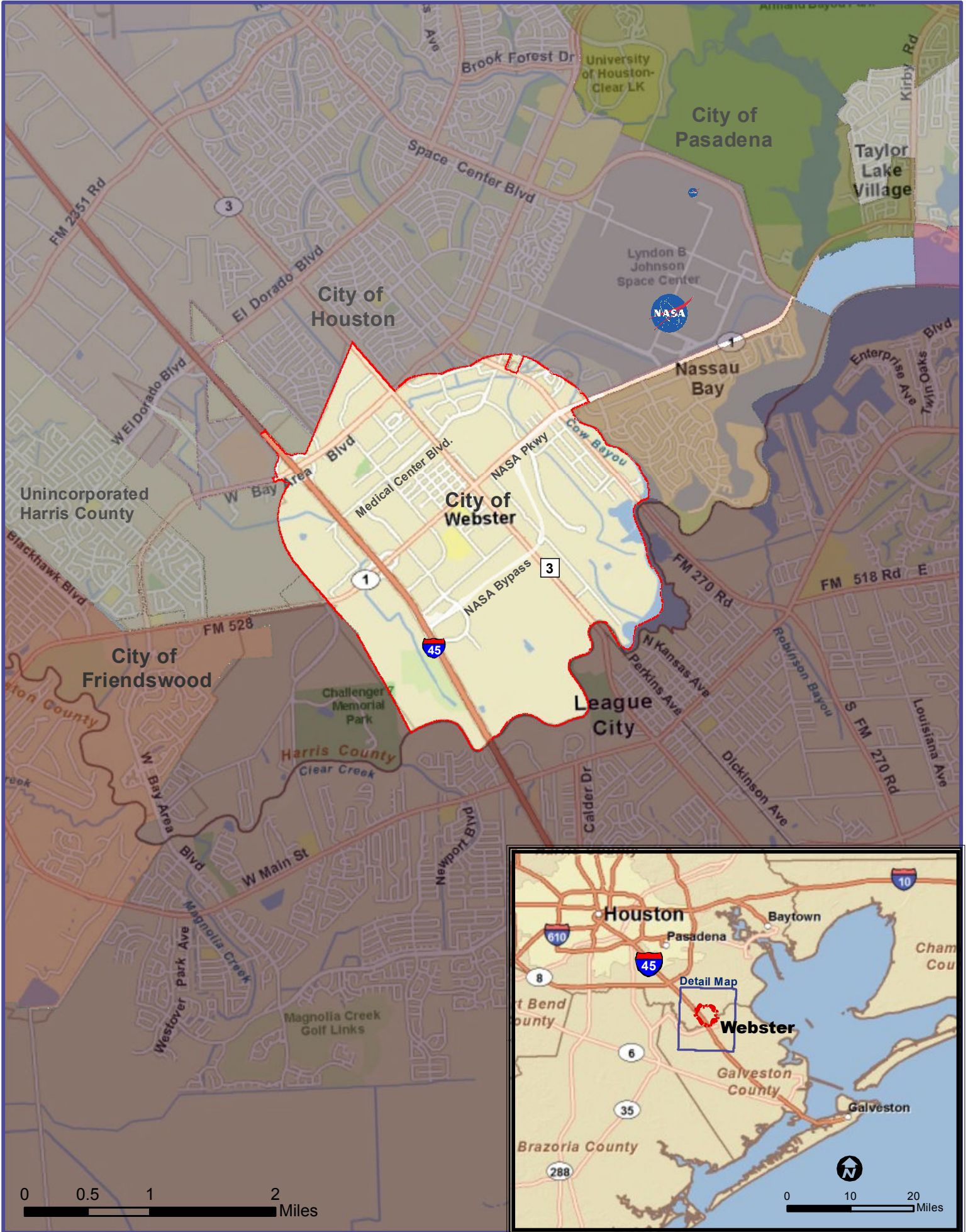
Webster has had its share of tragic events and setbacks. Only a few houses remained standing after the great 1900 hurricane, which killed thousands in Galveston. About half of Webster's population left after the storm. Just when Webster began prospering again, an early, severe freeze decimated the local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

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

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

Although the City limits encompass only 6.67 square miles, Webster has become the commercial hub of Bay Area Houston. The City's retail strength is exemplified by featuring some of the top-performing stores within the entire Houston Metropolitan Area, within the State of Texas, and within the nation. Webster boasts 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) and other recognized professional standards for all governmental and proprietary funds.

Governmental 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, if measurable. An exception to this general rule is principal and interest on long-term debt which are recognized when due.

Because the appropriated budget is used as the basis for control and comparison of budgeted and actual amounts, the basis for preparing the budget is the same as the basis of accounting.

Proprietary Funds

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 become measurable while expenses are recognized in the period incurred, if measurable. 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. The basis for preparing the budget is the same as the basis of accounting except for principal payments on long-term debt and capital outlay which are treated as budgeted expenses. 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. Depreciation and compensated absences are not recognized as budgeted expenses.

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.

A general discussion on the expectation of major General Fund revenues for the next three to five years is included on pages 61 through 67. Expenditure trends should continue into future years.

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
Goal LU1: Redevelop NASA Parkway and ensure that the City of Webster establishes a mixed-use pedestrian-friendly corridor				
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
Goal LU2: Encourage the redevelopment and rehabilitation of older properties within the City				
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
Goal LU3: Resolve non-conforming properties and non-conforming uses within the City when appropriate				
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
Goal LU4: Ensure that large parcels within the City are developed in a way to maximize development opportunities				
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
Goal LU5: Foster an increasing amount of single-family residences within the City				
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
Goal LU6: Preserve the integrity of existing neighborhoods to ensure quality residential areas				
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
Goal LU7: Provide a variety of recreation opportunities to meet the existing and future needs of Webster's residents				
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	
Goal LU8: Conserve and protect valued natural resources and ensure development is compatible with the natural environment				
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	
Goal TR1: Establish a hierarchy of thoroughfare classifications that facilitate safe and convenient flow of traffic throughout the community				
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
Goal TR2: Promote alternative modes of transportation and related facilities including pedestrian and bicycle routes				
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
Goal TR3: Plan for the increasing demand for transportation facilities while preserving and enhancing the attractiveness of the environment				
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
Goal CE1: Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines				
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
Goal CE2: Improve corridors and gateways into and throughout the community to promote strong branding and first impression				
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
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				
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
Goal CE4: Revitalize antiquated commercial areas of the City				
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	
Goal CE5: Create an attractive pedestrian friendly environment throughout the City of Webster to accommodate residents and visitors				
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
Goal CE6: Encourage community activities that promote Webster's brand.				
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

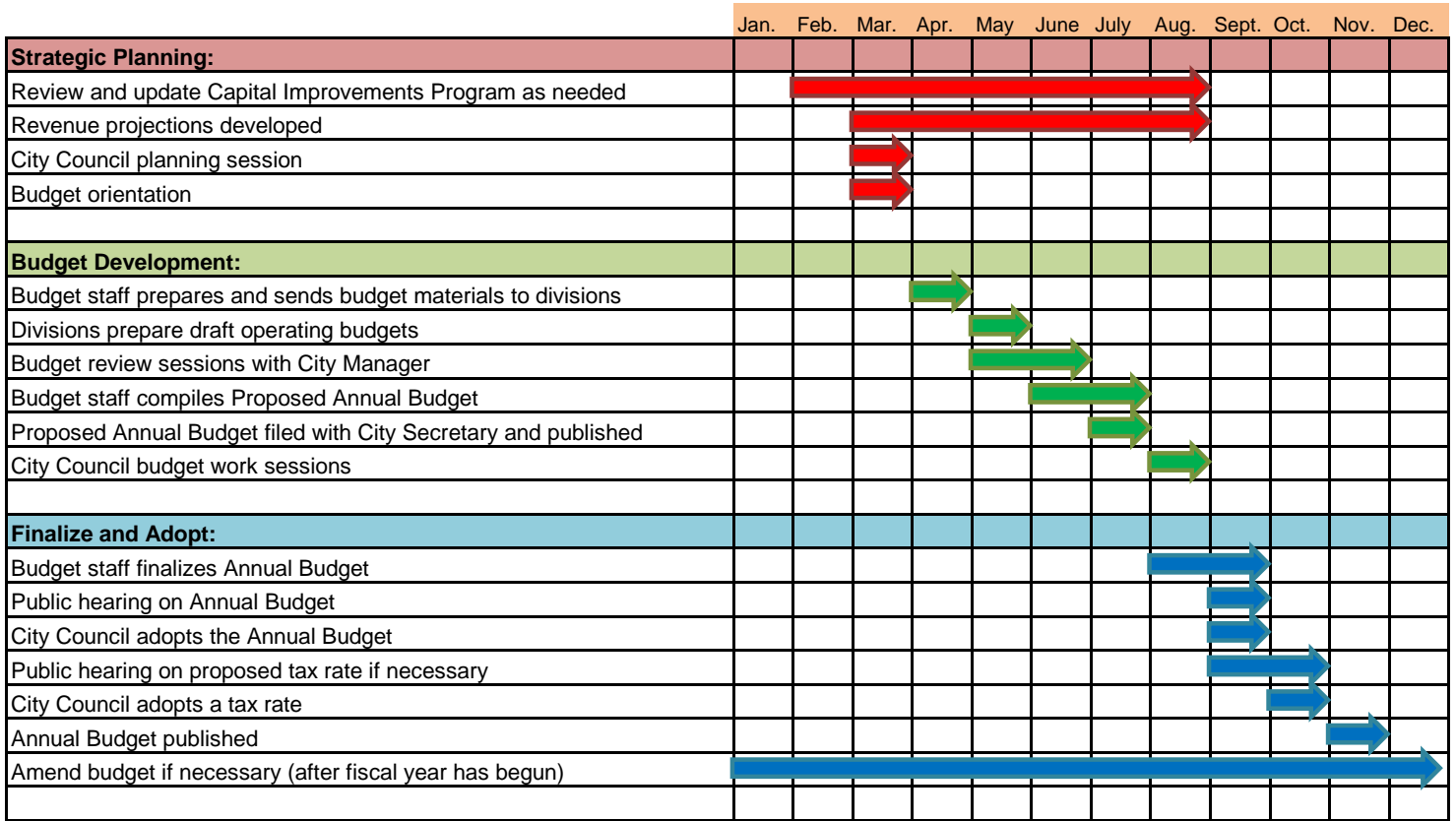
City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
Goal PS1: Prevent, control, and reduce crime				
1	Provide an appropriate level of law enforcement service	X	X	X
2	Foster mutual aid agreements with other local, state, and federal law enforcement agencies	X	X	X
3	Maintain an average response time 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
Goal PS2: Maintain a high level of fire protection service				
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
Goal PS3: Achieve an effective emergency management plan				
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
Goal OS1: Maintain a strong, fiscally sustainable organization				
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 2018-2019 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 7)

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 9)

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 (May 11)

Preliminary appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$2,010,364,433 in 2018.

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, 2018.

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 2018-19 Proposed Budget is Filed with City Secretary (July 17)

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 \$40,405,500 (including interfund transfers) and a proposed total tax rate of \$0.33939 per \$100 of valuation based upon preliminary tax data.

Council Budget Work Sessions (July 31)

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 and Uncertified Tax Rolls Received (August 24)

Certified and uncertified appraisal rolls are received from the Harris County Appraisal District. The 2018 total taxable value is determined to be \$2,108,310,956. The Finance division performs the effective and rollback tax rate calculations as required by State law. The effective tax rate is calculated to be \$0.32488 per \$100 valuation with a rollback rate of \$0.39106 per \$100 valuation.

Public Hearing Held on Proposed Budget (September 18)

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 2018-2019 Annual Budget (September 18)

Council approves an ordinance adopting the budget for the fiscal year beginning on October 1, 2018 with total appropriations of \$40,460,500.

Public Hearing Held on Proposed Tax Rate (September 18, September 25)

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 \$0.22800 per \$100 valuation and a debt service tax rate of \$0.11994 per \$100 valuation.

FY 2018-19 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.

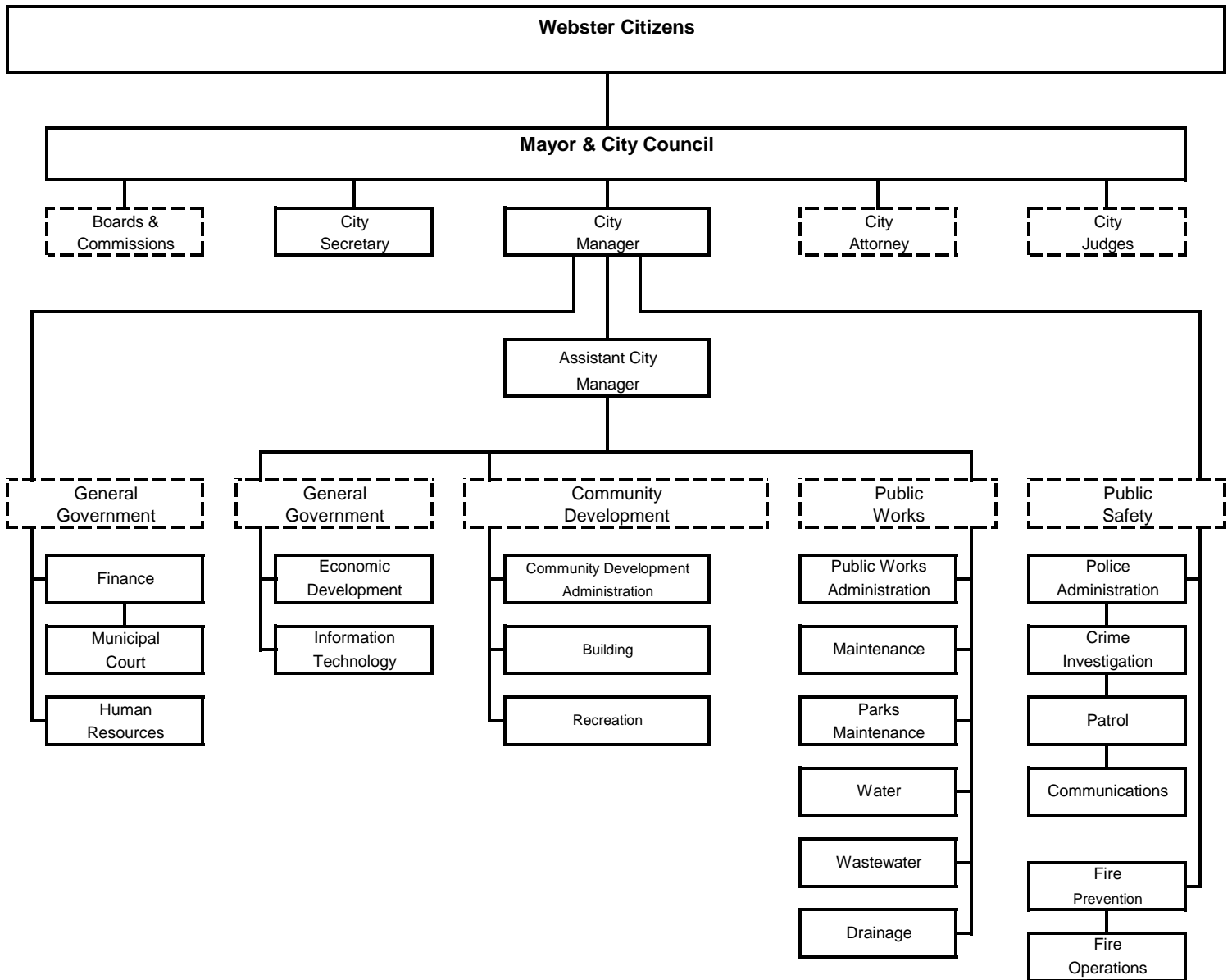
Fund Structure / Overview

Total Budget - All Funds			\$ 40,460,500
	Governmental Funds		
	General Fund		\$ 23,483,970
	Debt Service Funds		
	General Debt Service Fund		\$ 2,794,240
	Special Revenue Funds		
	Hotel Occupancy Tax Fund		\$ 613,450
	Municipal Court Fund		\$ 61,300
	Public Safety Fund		\$ 46,000
	Grant Fund		\$ 25,460
	PEG Channel Fund		\$ -
	Proprietary Funds		
	Enterprise Funds		
	Utility Fund		\$ 5,512,470
	Utility Debt Service Reserve Fund		\$ -
	Utility Interest & Sinking Fund		\$ 507,600
	Internal Service Funds		
	Equipment Replacement Fund		\$ 1,135,000
	Information Technology Fund		\$ 979,930
	Employee Benefits Trust Fund		\$ 2,150,000
	Component Unit		
	Webster Economic Development Corporation Fund		\$ 2,176,230
	WEDC Debt Service Fund		\$ 974,850

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

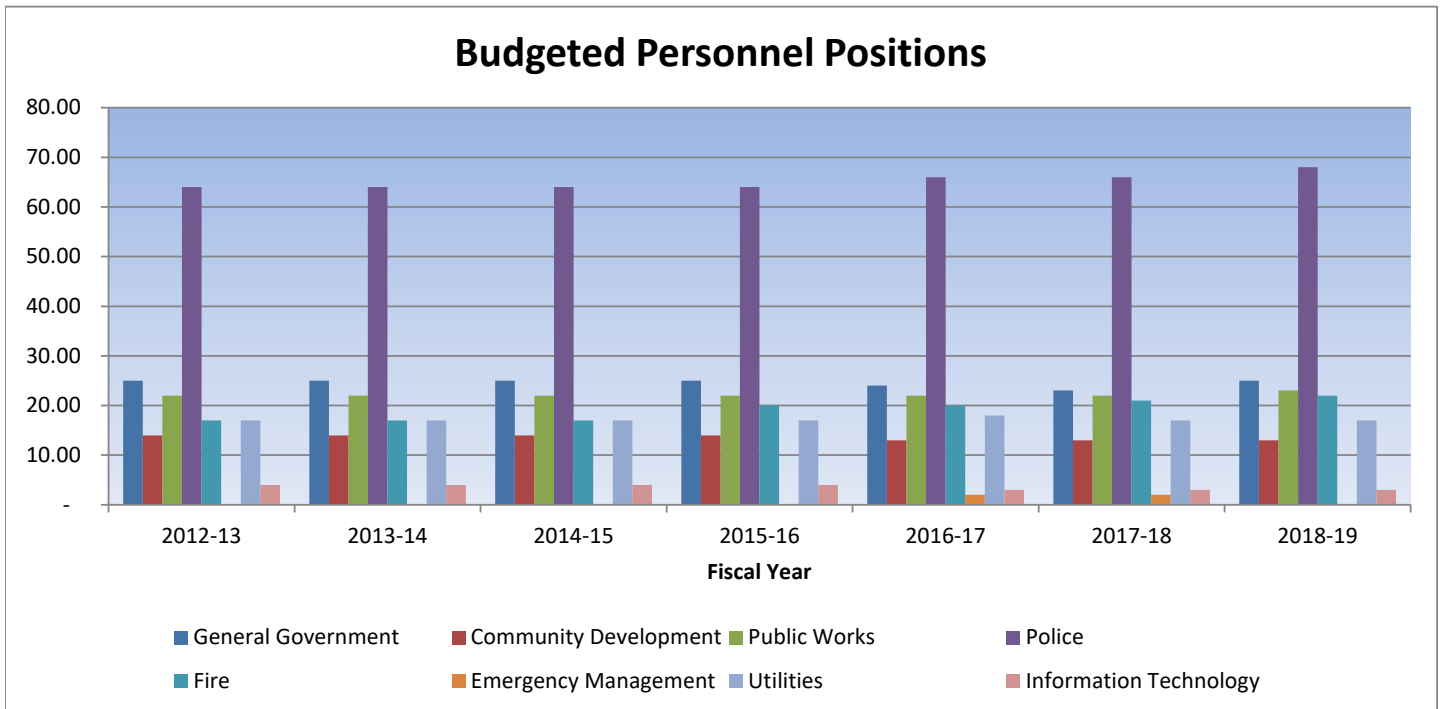
Denotes Divisions

Budgeted Personnel Positions

<u>Function</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
General Government	25.00	25.00	25.00	25.00	24.00	23.00	25.00
Community Development	14.00	14.00	14.00	14.00	13.00	13.00	13.00
Public Works	22.00	22.00	22.00	22.00	22.00	22.00	23.00
Police	64.00	64.00	64.00	64.00	66.00	66.00	68.00
Fire	17.00	17.00	17.00	20.00	20.00	21.00	22.00
Emergency Management	-	-	-	-	2.00	2.00	-
Utilities	17.00	17.00	17.00	17.00	18.00	17.00	17.00
Information Technology	4.00	4.00	4.00	4.00	3.00	3.00	3.00

Total	163.00	163.00	163.00	166.00	168.00	167.00	171.00
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Note:
Positions are shown as full-time equivalent (FTE)



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

	Fiscal Year						
	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
<u>General Fund</u>							
General Government							
City Secretary	4.00	4.00	4.00	5.00	5.00	5.00	5.00
City Manager	2.00	2.00	2.00	2.00	1.00	1.00	3.00
Finance	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Municipal Court	7.00	7.00	7.00	6.00	6.00	5.00	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	5.00	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	5.00	5.00	5.00	5.00	5.00	6.00
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	-	-	-	-	-	-
Police							
Administration	4.00	4.00	5.00	6.00	9.00	8.00	8.00
Crime Investigation	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Patrol	38.00	38.00	37.00	36.00	35.00	36.00	36.00
Communications	15.00	15.00	15.00	15.00	15.00	15.00	17.00
Fire							
Prevention	3.00	3.00	3.00	3.00	5.00	5.00	7.00
Operations	14.00	14.00	14.00	17.00	15.00	16.00	15.00
Emergency Management	-	-	-	-	2.00	2.00	-
General Fund Total	142.00	142.00	142.00	145.00	147.00	147.00	151.00
<u>Utility Fund</u>							
Water	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Wastewater	6.50	6.50	6.50	6.50	7.50	6.50	6.50
Drainage	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Utility Fund Total	17.00	17.00	17.00	17.00	18.00	17.00	17.00
<u>Information Technology Fund</u>							
Information Technology	4.00	4.00	4.00	4.00	3.00	3.00	3.00
Information Technology Fund Total	4.00	4.00	4.00	4.00	3.00	3.00	3.00
Total City Positions (FTE)	163.00	163.00	163.00	166.00	168.00	167.00	171.00

Notes:

Beginning in 2013-14, the Engineering division is consolidated with Public Works Administration.
 Around 10-20 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 2018 - 2019

	General Fund ²	General Debt Service ³	Special Revenue Funds				
			Hotel Occupancy ⁴	Municipal Court	Public Safety ⁵	Grant	PEG Channel ⁴
Fund Balance at 9/30/2017	\$ 12,996,454	\$ 811,169	\$ 5,885,809	\$ 179,204	\$ 109,794	\$ -	\$ 215,226
Estimated Fund Balance							
Revenue ¹	23,045,000	2,141,610	1,717,420	58,690	41,540	103,640	32,000
Expenditures	(20,909,700)	(2,263,400)	(2,118,900)	(52,060)	(23,000)	(103,640)	-
Subtotal	2,135,300	(121,790)	(401,480)	6,630	18,540	-	32,000
Estimated at 9/30/2018	\$ 15,131,754	\$ 689,379	\$ 5,484,329	\$ 185,834	\$ 128,334	\$ -	\$ 247,226
% Change from Prior Year	16.4%	-15.0%	-6.8%	3.7%	16.9%	0.0%	14.9%
Projected Fund Balance							
Revenue ¹	23,810,000	2,808,860	1,748,320	58,630	33,400	25,460	32,000
Expenditures	(23,483,970)	(2,794,240)	(613,450)	(61,300)	(46,000)	(25,460)	-
Subtotal	326,030	14,620	1,134,870	(2,670)	(12,600)	-	32,000
Projected at 9/30/2019	\$ 15,457,784	\$ 703,999	\$ 6,619,199	\$ 183,164	\$ 115,734	\$ -	\$ 279,226
% Change from Prior Year	2.2%	2.1%	20.7%	-1.4%	-9.8%	0.0%	12.9%

¹ Excludes Use of Prior Years' Fund Balance

² Sales tax revenues increased by 12% compared to FY 2016-17.

³ The first interest payment was made for Certificates of Obligation, Series 2018A (issued on 4/3/18).

⁴ The restricted nature of these funds generally cause revenue to significantly exceed expenditures.

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

⁶ An increase in reserves is planned for future projects.

⁷ Water & Sewer Revenue Bonds, Series 2008 were redeemed with cash.

⁸ The decrease in fund balance reflects the use of reserves to fund capital infrastructure.

⁹ The percentage change is due to the low level of reserves carried in this fund.

Enterprise Funds			Internal Service Funds			Component Unit		Total All Funds
Utility Fund ⁶	Utility Debt Svc Reserve ⁷	Utility Int & Sinking	Equipment Replacement	Information Technology ⁸	Employee Benefit Trust ⁹	WEDC Fund ⁶	WEDC Debt Service	
\$ 4,610,265	\$ 631,520	\$ 32,350	\$ 3,513,410	\$ 255,064	\$ 39	\$ 4,118,107	\$ 143,676	\$ 33,502,087
6,357,870	736,500	2,012,280	744,170	851,380	2,165,760	4,459,980	991,350	45,459,190
(5,694,840)	(1,368,020)	(2,009,560)	(475,780)	(891,460)	(2,165,750)	(3,369,700)	(983,450)	(42,429,260)
663,030	(631,520)	2,720	268,390	(40,080)	10	1,090,280	7,900	3,029,930
\$ 5,273,295	\$ -	\$ 35,070	\$ 3,781,800	\$ 214,984	\$ 49	\$ 5,208,387	\$ 151,576	\$ 36,532,017
14.4%	-100.0%	8.4%	7.6%	-15.7%	25.6%	26.5%	5.5%	9.0%
6,132,700	595,400	510,590	1,055,800	990,360	2,150,010	4,666,750	983,720	45,602,000
(5,512,470)	-	(507,600)	(1,135,000)	(979,930)	(2,150,000)	(2,176,230)	(974,850)	(40,460,500)
620,230	595,400	2,990	(79,200)	10,430	10	2,490,520	8,870	5,141,500
\$ 5,893,525	\$ 595,400	\$ 38,060	\$ 3,702,600	\$ 225,414	\$ 59	\$ 7,698,907	\$ 160,446	\$ 41,673,517
11.8%	0.0%	8.5%	-2.1%	4.9%	20.4%	47.8%	5.9%	14.1%

City of Webster, Texas
Budget Summary
Budget Year 2018 - 2019

Revenues	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	Grant	PEG Channel
Property Taxes	\$ 4,891,330	\$ 2,461,670	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	13,820,250						
Franchise & Local Taxes	1,778,700		1,649,020				32,000
Permit Fees	618,030						
Court Fines & Fees	921,430			55,330			
Charges for Service	439,210						
Miscellaneous Income	334,650	17,160	99,300	3,300	33,400		
Intergovernmental	-					25,460	
Other Financing Sources	-		-	2,670	12,600		
Total Revenue before Transfers	22,803,600	2,478,830	1,748,320	61,300	46,000	25,460	32,000
Transfers from Other Funds	1,006,400	330,030	-	-	-	-	-
Total Revenue	23,810,000	2,808,860	1,748,320	61,300	46,000	25,460	32,000
Expenditures							
Personnel	\$ 16,472,410	\$ -	\$ -	\$ 14,160	\$ -	\$ -	\$ -
Supplies	883,240		7,000	6,600	9,000		
Maintenance	1,340,950						
Services	3,782,300	2,500	562,050	28,540	37,000	25,460	-
Debt Service	-	2,791,740					
Capital Outlay	92,000						
Total Expenditures before Transfers	22,570,900	2,794,240	569,050	49,300	46,000	25,460	-
Transfers to Other Funds	913,070	-	44,400	12,000	-	-	-
Total Expenditures	23,483,970	2,794,240	613,450	61,300	46,000	25,460	-
Revenue Over / (Under) Expenditures	\$ 326,030	\$ 14,620	\$ 1,134,870	\$ -	\$ -	\$ -	\$ 32,000

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.

Enterprise Funds			Internal Service Funds			Component Unit		Total All Funds
Utility Fund	Utility Debt Svc Reserve	Utility Int & Sinking	Equipment Replacement	Information Technology	Employee Benefit Trust	WEDC Fund	WEDC Debt Service	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,606,750	\$ -	\$ 7,353,000
								18,427,000
								3,459,720
								618,030
								976,760
6,080,690				979,930	2,150,000			9,649,830
52,010		2,990	55,680	10,430	10	60,000	8,870	677,800
								25,460
-			79,200	-				94,470
6,132,700	-	2,990	134,880	990,360	2,150,010	4,666,750	8,870	41,282,070
-	595,400	507,600	1,000,120	-	-	-	974,850	4,414,400
6,132,700	595,400	510,590	1,135,000	990,360	2,150,010	4,666,750	983,720	45,696,470
\$ 1,480,380	\$ -	\$ -	\$ -	\$ 333,210	\$ -	\$ -	\$ -	\$ 18,300,160
766,120				16,350		2,700		1,691,010
1,076,650				176,390				2,593,990
625,070		2,200		234,580	2,150,000	168,650	1,000	7,619,350
-		505,400					973,850	4,270,990
5,000			1,135,000	13,600				1,245,600
3,953,220	-	507,600	1,135,000	774,130	2,150,000	171,350	974,850	35,721,100
1,559,250	-	-	-	205,800	-	2,004,880	-	4,739,400
5,512,470	-	507,600	1,135,000	979,930	2,150,000	2,176,230	974,850	40,460,500
\$ 620,230	\$ 595,400	\$ 2,990	\$ -	\$ 10,430	\$ 10	\$ 2,490,520	\$ 8,870	\$ 5,235,970

City of Webster, Texas
Budget Summary History (All Funds) ¹
Fiscal Years 2016 - 2019

	Budget 2015-2016	Budget 2016-2017	Budget 2017-2018	Budget 2018-2019
Resources				
Property Taxes	\$ 4,354,310	\$ 5,463,910	\$ 6,486,080	\$ 7,353,000
Sales Taxes	17,000,980	16,100,930	15,678,000	18,427,000
Franchise & Local Taxes	3,196,720	3,238,880	3,075,050	3,459,720
Permit Fees	431,040	484,320	522,300	618,030
Court Fines & Fees	1,121,160	996,880	922,560	976,760
Charges for Service	8,767,030	9,126,050	9,355,370	9,649,830
Miscellaneous Income	218,030	330,320	308,620	677,800
Intergovernmental	472,500	580,020	149,370	25,460
Other Financing Sources	923,710	285,480	1,230,830	94,470
Total Resources before Transfers	36,485,480	36,606,790	37,728,180	41,282,070
Transfers from Other Funds	3,683,150	3,369,100	3,526,040	4,414,400
Total Resources	40,168,630	39,975,890	41,254,220	45,696,470
Expenditures				
Personnel	16,427,950	16,820,330	17,063,780	18,300,160
Supplies	1,468,920	1,405,050	1,448,780	1,691,010
Maintenance	2,370,310	1,466,010	2,541,110	2,593,990
Services	7,228,280	7,626,530	8,461,100	7,619,350
Debt Service	3,299,200	3,444,280	3,697,280	4,270,990
Capital Outlay	966,420	768,500	767,500	1,245,600
Total Expenditures before Transfers	31,761,080	31,530,700	33,979,550	35,721,100
Transfers to Other Funds	4,063,150	4,137,750	5,166,230	4,739,400
Total Expenditures	35,824,230	35,668,450	39,145,780	40,460,500
Resources Over / (Under) Expenditures	\$ 4,344,400	\$ 4,307,440	\$ 2,108,440	\$ 5,235,970

¹ 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.

Notes:

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

FY 2018 - 2019 includes:

\$125,000 transfer from General Fund to General Projects Fund
 \$200,000 transfer from Information Technology Fund to IT Projects Fund

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

City of Webster, Texas
Comparative Schedule of City-Wide Resources and Expenditures (All Funds) ¹
Fiscal Years 2016 - 2019

	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018 ²	Estimate 2017-2018 ²	Budget 2018-2019 ²
Beginning Fund Balance (GAAP)	\$ 32,056,723	\$ 35,514,021	\$ 33,502,085	\$ 33,502,085	\$ 36,532,015
Resources					
General Fund	\$ 19,697,670	\$ 21,022,202	\$ 21,705,180	\$ 23,045,000	\$ 23,810,000
General Debt Service Fund	1,934,038	2,237,498	2,214,230	2,141,610	2,808,860
Hotel Occupancy Tax Fund	1,267,088	3,132,038	1,276,000	1,717,420	1,748,320
Court Special Revenue Fund	65,645	55,678	56,870	58,690	58,630
Public Safety Special Rev Fund	29,418	51,169	31,300	41,540	33,400
TIRZ Fund	214,543	180	-	-	-
Grant Fund	238,819	112,251	149,370	103,640	25,460
PEG Channel Fund	33,707	32,129	33,500	32,000	32,000
Utility Fund	5,159,137	5,155,627	5,929,950	6,357,870	6,132,700
Utility Debt Service Reserve Fund	-	-	736,500	736,500	595,400
Utility Interest & Sinking Fund	515,291	512,461	515,870	2,012,280	510,590
Equipment Replacement Fund	1,176,526	761,361	701,860	744,170	1,055,800
Information Technology Fund	809,322	759,894	846,060	851,380	990,360
Employee Benefits Trust Fund	2,637,065	2,576,254	2,200,010	2,165,760	2,150,010
WEDC Fund	4,085,318	5,077,155	3,922,950	4,459,980	4,666,750
WEDC Debt Service Fund	773,108	846,670	984,500	991,350	983,720
Total Resources	38,636,695	42,332,567	41,304,150	45,459,190	45,602,000
Expenditures					
General Fund	20,587,815	19,947,895	21,749,560	20,909,700	23,483,970
General Debt Service Fund	2,016,113	2,213,275	2,201,630	2,263,400	2,794,240
Hotel Occupancy Tax Fund	349,211	2,149,500	2,164,180	2,118,900	613,450
Court Special Revenue Fund	63,328	45,936	58,820	52,060	61,300
Public Safety Special Rev Fund	43,947	37,964	46,000	23,000	46,000
TIRZ Fund	-	1,481,839	-	-	-
Grant Fund	222,878	106,026	149,370	103,640	25,460
PEG Channel Fund	-	-	-	-	-
Utility Fund	4,612,512	4,369,835	6,006,750	5,694,840	5,512,470
Utility Debt Service Reserve Fund	-	-	-	1,368,020	-
Utility Interest & Sinking Fund	513,484	512,584	515,700	2,009,560	507,600
Equipment Replacement Fund	627,381	462,862	399,000	475,780	1,135,000
Information Technology Fund	780,669	728,173	1,061,060	891,460	979,930
Employee Benefits Trust Fund	2,637,060	2,576,247	2,200,000	2,165,750	2,150,000
WEDC Fund	1,984,838	8,846,172	2,164,100	3,369,700	2,176,230
WEDC Debt Service Fund	773,300	846,161	984,050	983,450	974,850
Total Expenditures	35,212,536	44,324,469	39,700,220	42,429,260	40,460,500
Resources Over / (Under) Expenditures	\$ 3,424,159	\$ (1,991,902)	\$ 1,603,930	\$ 3,029,930	\$ 5,141,500
Ending Fund Balance (Budget)	35,480,882	33,522,119	35,106,015	36,532,015	41,673,515
Adjustments ³	33,139	(20,034)	-	-	-
Ending Fund Balance (GAAP)	\$ 35,514,021	\$ 33,502,085	\$ 35,106,015	\$ 36,532,015	\$ 41,673,515

¹ 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.

² Resources exclude the use of prior years' fund balance.

³ 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
	Crime Investigation (CID)	Fire Operations
	Patrol	
	Communications	

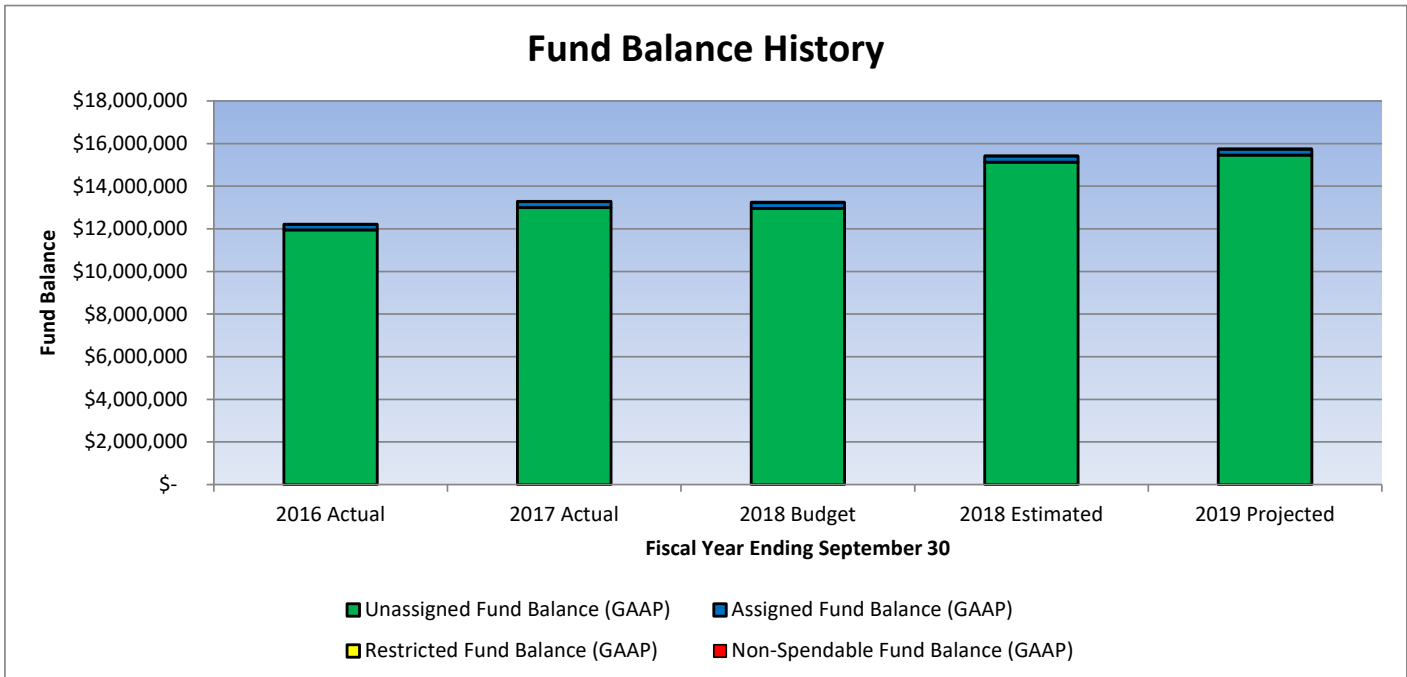
**General Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
Budget Basis:					
Beginning Unassigned Fund Balance (GAAP)	\$ 12,874,640	\$ 11,952,979	\$ 12,996,454	\$ 12,996,454	\$ 15,131,754
Revenues ¹	19,697,670	21,022,202	21,705,180	23,045,000	23,810,000
Expenditures	(20,587,815)	(19,947,895)	(21,749,560)	(20,909,700)	(23,483,970)
Net Increase / (Decrease) in Fund Balance	(890,145)	1,074,307	(44,380)	2,135,300	326,030
Ending Unassigned Fund Balance (Budget)	\$ 11,984,495	\$ 13,027,286	\$ 12,952,074	\$ 15,131,754	\$ 15,457,784
Reconciliation to GAAP:					
Ending Unassigned Fund Balance (Budget)	\$ 11,984,495	\$ 13,027,286	\$ 12,952,074	\$ 15,131,754	\$ 15,457,784
Adjustment ²	(31,516)	(30,832)	-	-	-
Unassigned Fund Balance (GAAP)	11,952,979	12,996,454	12,952,074	15,131,754	15,457,784
Assigned Fund Balance (GAAP)	246,283	274,270	274,270	274,270	274,270
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	45,023	47,869	47,869	47,869	47,869
Total Fund Balance (GAAP)	\$ 12,244,285	\$ 13,318,593	\$ 13,274,213	\$ 15,453,893	\$ 15,779,923

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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

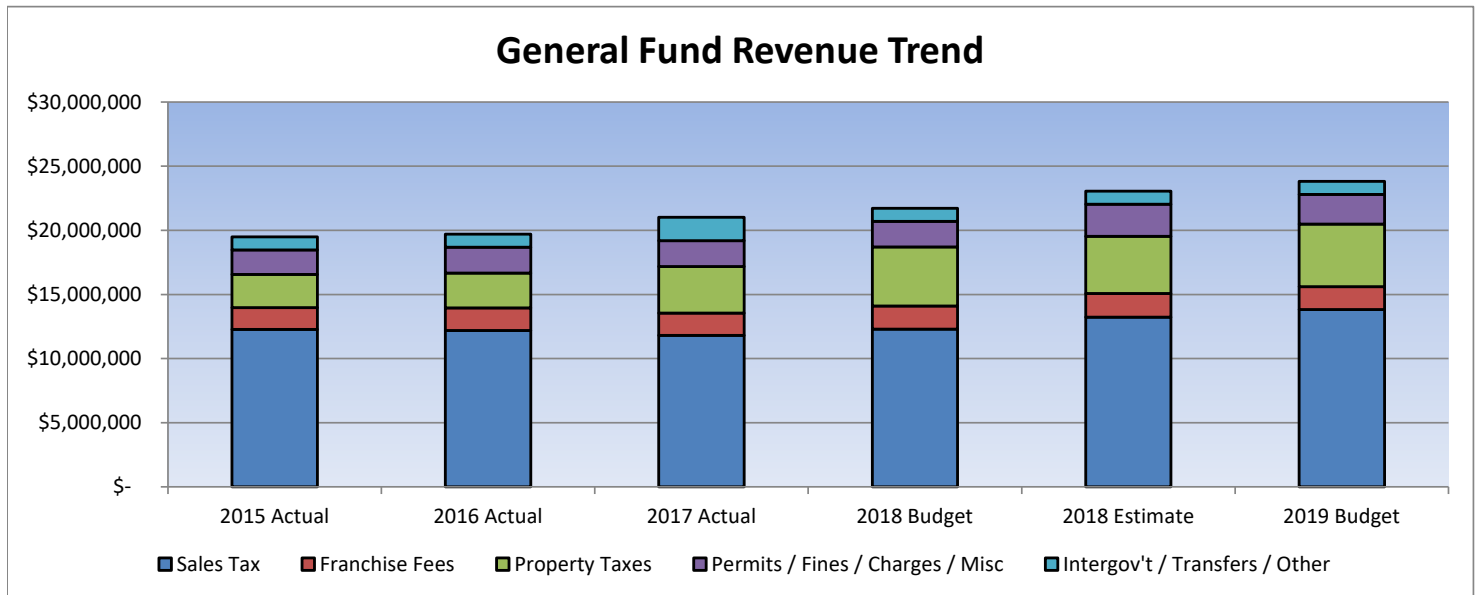
	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Revenues					
Property Taxes	\$ 2,702,850	\$ 3,618,503	\$ 4,604,880	\$ 4,464,500	\$ 4,891,330
Sales Tax	12,183,773	11,798,915	12,302,760	13,226,950	13,820,250
Franchise & Local Taxes	1,774,881	1,748,350	1,787,550	1,847,120	1,778,700
Permit Fees	522,624	530,620	522,300	773,610	618,030
Court Fines & Fees	921,039	831,207	866,810	903,370	921,430
Charges for Service	382,221	445,816	418,840	425,640	439,210
Miscellaneous Income	203,781	213,902	195,640	397,410	334,650
Other Financing Sources	1,006,500	1,834,891	1,006,400	1,006,400	1,006,400
Use of Prior Years' Fund Balance	-	-	44,380	-	-
Total Revenue	19,697,670	21,022,202	21,749,560	23,045,000	23,810,000
Expenditures					
General Government					
City Council	795,122	887,996	986,430	949,440	1,070,070
City Manager	523,016	285,437	549,060	431,500	685,560
Finance	1,623,057	1,683,168	1,546,200	1,551,770	1,665,660
Human Resources	490,298	465,251	507,270	433,810	558,640
Economic Development	383,599	387,523	407,610	404,780	434,630
Community Development	1,769,501	1,750,936	1,872,660	1,842,400	2,005,410
Public Works	3,562,654	2,986,261	3,691,110	3,619,900	3,957,030
Police	8,715,735	8,195,392	8,452,090	8,165,480	8,982,490
Fire	2,724,833	2,978,427	3,377,550	3,265,400	4,124,480
Emergency Management	-	327,505	359,580	245,220	-
Total Expenditures	20,587,815	19,947,895	21,749,560	20,909,700	23,483,970
Increase / (Decrease) in Fund Balance	\$ (890,145)	\$ 1,074,308	\$ -	\$ 2,135,300	\$ 326,030

General Fund Revenue Trend

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Revenues						
Sales Tax	\$ 12,268,588	\$ 12,183,773	\$ 11,798,915	\$ 12,302,760	\$ 13,226,950	\$ 13,820,250
Franchise Fees	1,713,630	1,774,881	1,748,350	1,787,550	1,847,120	1,778,700
Property Taxes	2,570,171	2,702,850	3,618,503	4,604,880	4,464,500	4,891,330
Permits / Fines / Charges / Misc	1,927,136	2,029,665	2,021,544	2,003,590	2,500,030	2,313,320
Intergov't / Transfers / Other ¹	1,001,650	1,006,500	1,834,891	1,006,400	1,006,400	1,006,400
Total Revenue	\$ 19,481,175	\$ 19,697,670	\$ 21,022,202	\$ 21,705,180	\$ 23,045,000	\$ 23,810,000

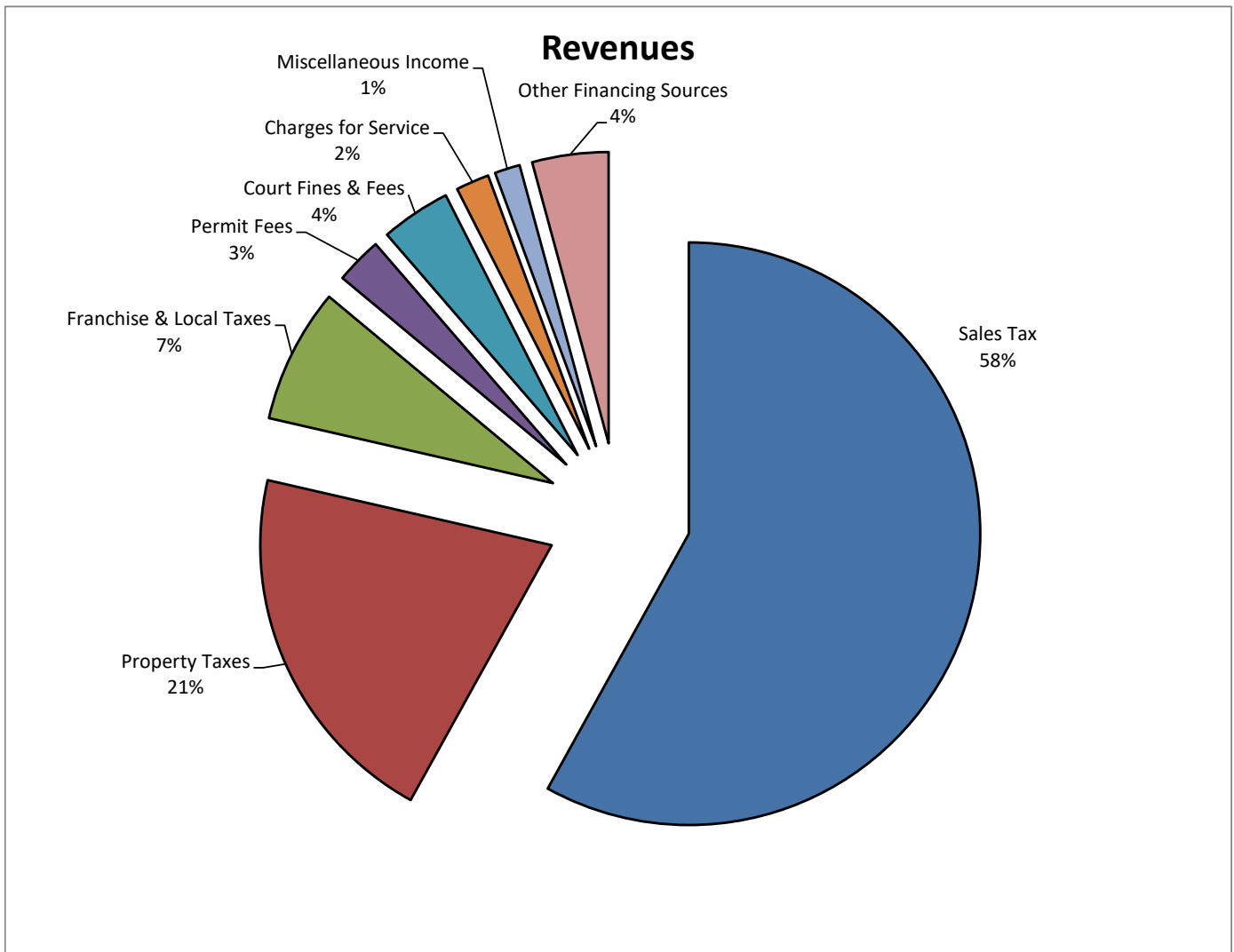
Note:

¹ Excludes Use of Prior Years' Fund Balance of \$44,380 in FY 2017-2018 Budget



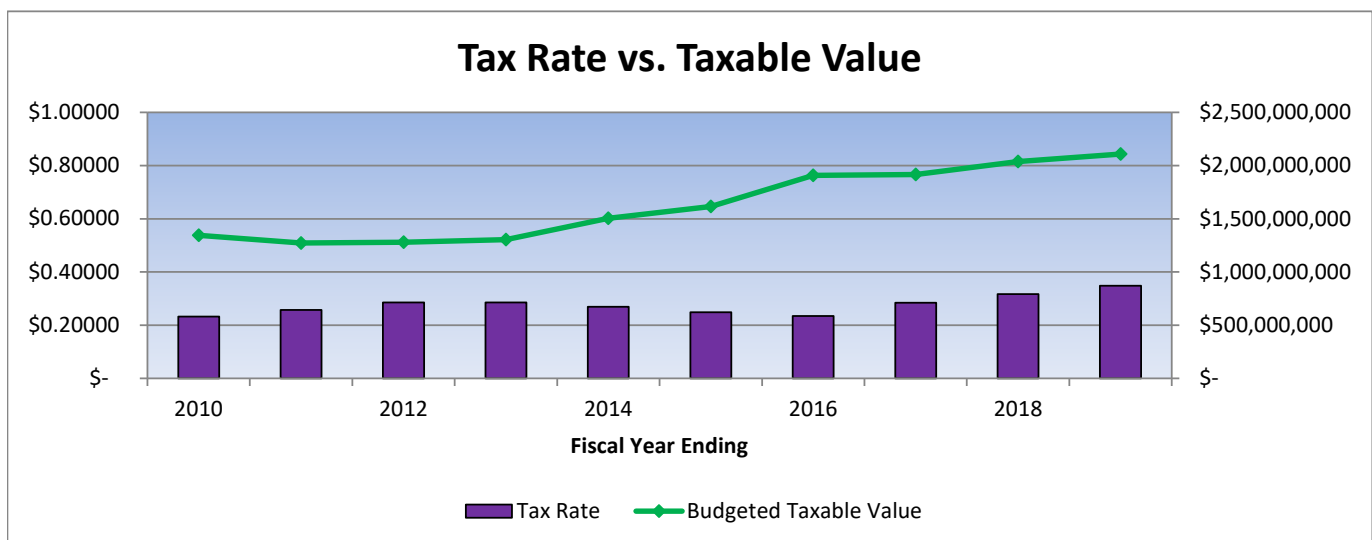
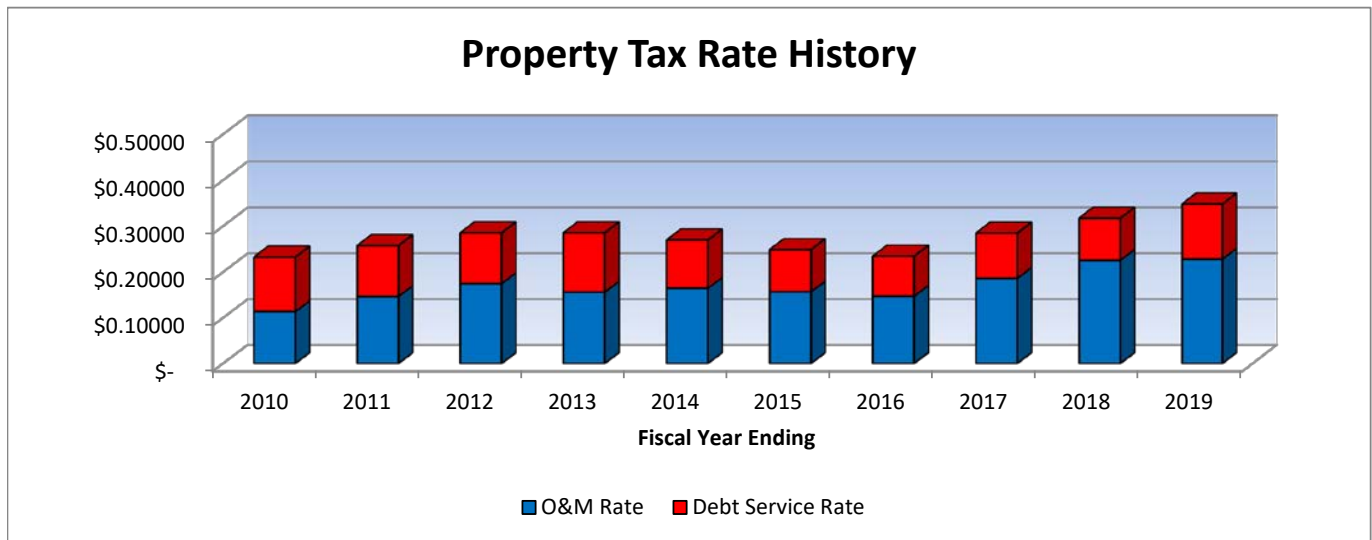
Distribution of General Fund Revenues

Sales Tax	\$ 13,820,250	58.0%
Property Taxes	4,891,330	20.5%
Franchise & Local Taxes	1,778,700	7.5%
Permit Fees	618,030	2.6%
Court Fines & Fees	921,430	3.9%
Charges for Service	439,210	1.8%
Miscellaneous Income	334,650	1.4%
Other Financing Sources	1,006,400	4.2%
Total	\$ 23,810,000	100.0%



Budgeted Property Tax History

Fiscal Year Ending	Operations O&M		Debt Service		Total Rate	Budgeted Taxable Value	Budgeted Total Levy
	\$/ \$100	Amount	\$/ \$100	Amount			
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
2019	0.22800	4,806,949	0.11994	2,528,708	0.34794	2,108,310,956	7,335,657



Sales Tax: 2017-18 Budget: \$12,302,760 2018-19 Budget: \$13,820,250

The tax charged on all taxable sales within the city limits of Webster is 8.25%. That rate is comprised of three components: State, City, and the Webster Economic Development Corporation (WEDC). The State of Texas sales tax rate is 6.25%. The City of Webster sales tax rate has been 1.5% since 1993 when voters approved a 0.5% sales tax increase to reduce property taxes. In 1999, voters approved an additional 0.5% tax for WEDC to fund economic development activities.

The largest revenue source for the City, sales tax accounts for approximately 58% of General Fund revenues and 40% of total City revenues from all sources. This is due to the large presence of commercial, restaurants, and retail entities in the City. Webster is the home of several major medical facilities and eighteen hotels. Another contributing factor is the City's location along Interstate Highway 45 and major thoroughfares such as NASA Parkway, Medical Center Boulevard and Bay Area Boulevard.

For several years prior to the Great Recession, the City experienced sales tax revenue growth in excess of 10%. Growth slowed considerably in 2008 to 2.3% and remained essentially flat in 2009. Due to the closing of three major retailers, the City experienced a decline of 9.6% during 2010. Sales tax revenues quickly stabilized in 2011 from the addition of several retailers and restaurants which helped offset revenue losses. Since 2011, sales tax revenue has been growing at an average annualized rate of about 3.7%.

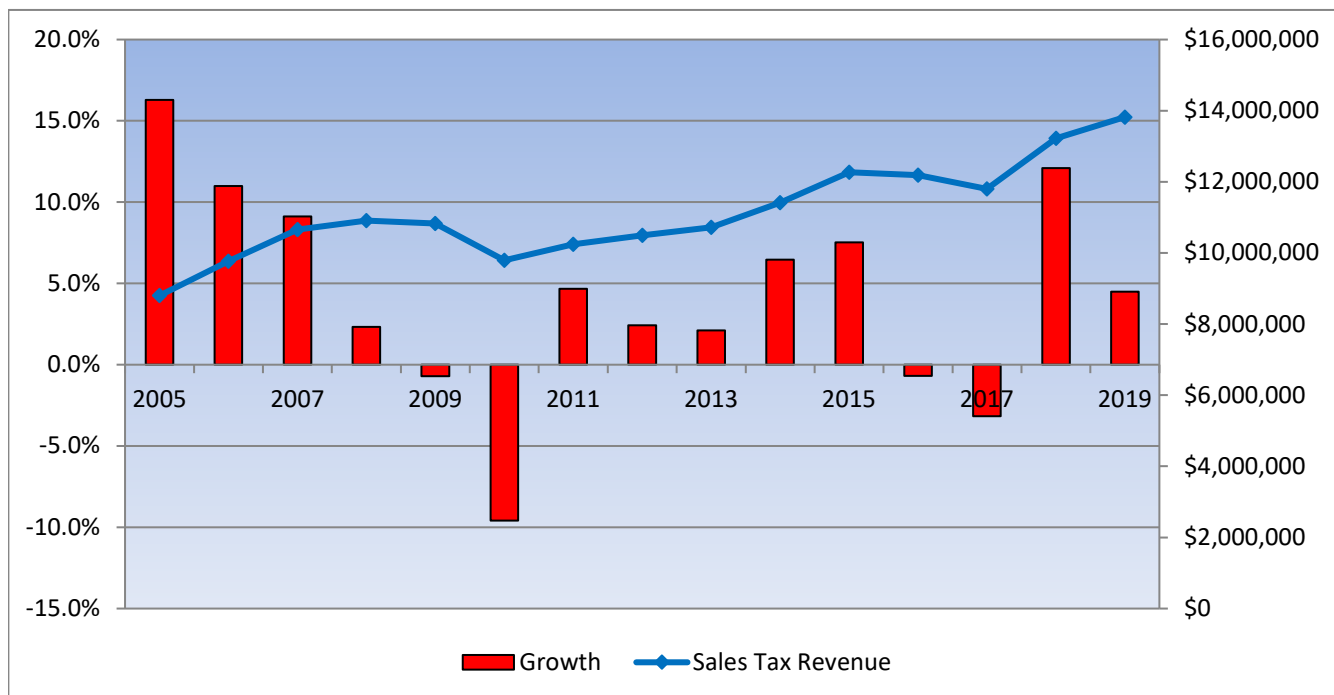
When the budget for FY 2017-18 was prepared, a near-term decline in sales tax was beginning to bottom indicating a strengthening economy so the budget was left flat. But the local economy far exceeded expectations especially after Hurricane Harvey devastated the area. Sales tax revenue has experienced an extraordinary rebound. The FY 2018-19 budget incorporates modest growth (approx. 3%) of the existing sales tax base plus additional revenue from two major retailers entering the market – Costco Wholesale and Exclusive Furniture.

Sales tax revenue comprises the majority of City resources. Substantial volatility exists with this revenue stream due to economic swings, store openings, and store closures. Over the next three years, revenue is expected to increase considerably. Revenues should receive significant bump in FY 2019-20 with the opening of American Furniture Warehouse. Afterwards, sales tax revenues will probably return to a typical growth rate of about 2% - 3% per year. No major store closures are expected in the near term.

General Fund Historical Sales Tax Trend

Fiscal Year Ending	Sales Tax Revenue ¹	Amount of Incr. / (Decr.)	% Incr. / (Decr.) Over Prior Year
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	12,183,773	(84,815)	(0.7)%
2017	11,798,915	(384,858)	(3.2)%
2018	13,226,950	1,428,035	12.1%
2019	13,820,250	593,300	4.5%

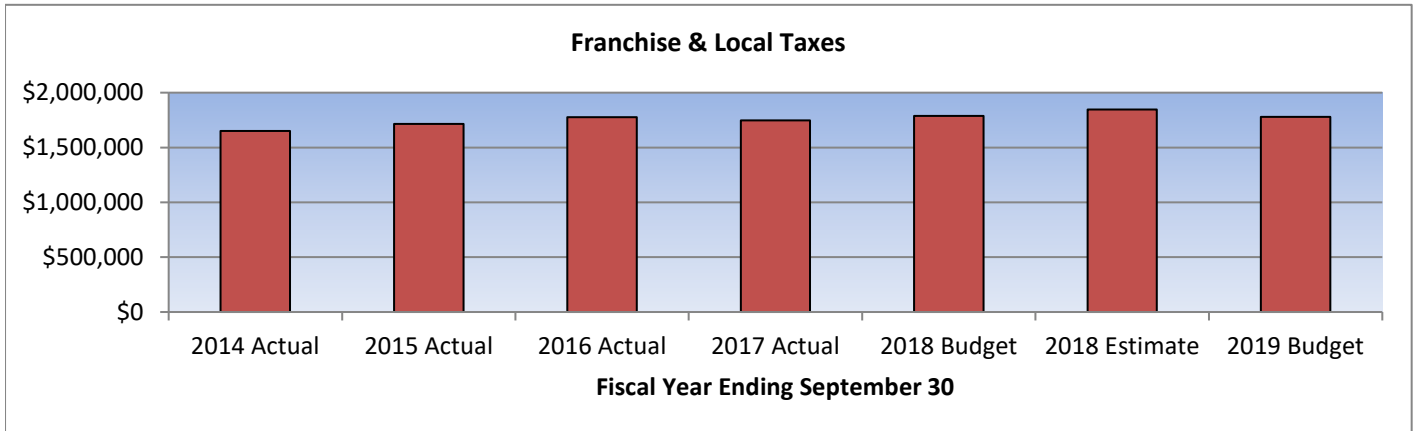
Notes: ¹ Amounts shown reflect actual sales tax revenue collected in each fiscal year with the exception of 2018 and 2019 which reports estimated and budgeted amounts, respectively.



Franchise & Local Taxes: 2017-18 Budget: \$1,787,550

2018-19 Budget: \$1,778,700

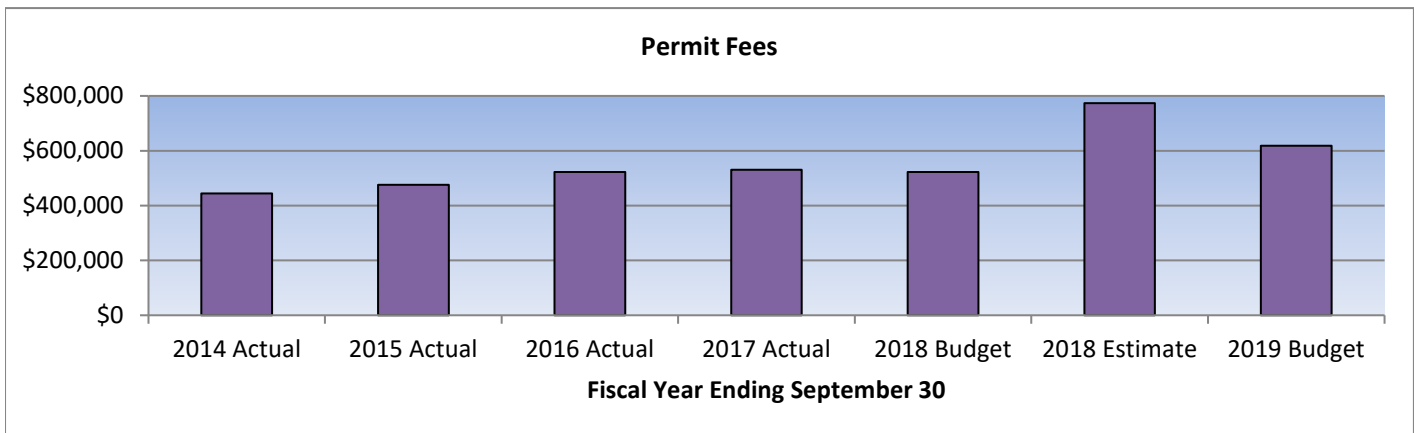
The City of Webster maintains non-exclusive franchise agreements with utility providers (electric, gas, phone and cable), which use the City's right-of-ways to provide their services. The utilities compensate the City for this privileged use through franchise taxes passed on to the users. Their fees 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. Overall franchise revenue has been growing at a 2% - 4% annualized rate.



Permit Fees: 2017-18 Budget: \$522,300

2018-19 Budget: \$618,030

Permit fees are fees charged for plan reviews to ensure compliance with building codes and the actual inspection to verify compliance. Permit fee revenues have been growing at an annualized rate of 11% over the past five years due to ongoing residential and commercial construction. The large spike in 2018 is attributed to development of the City's west side.

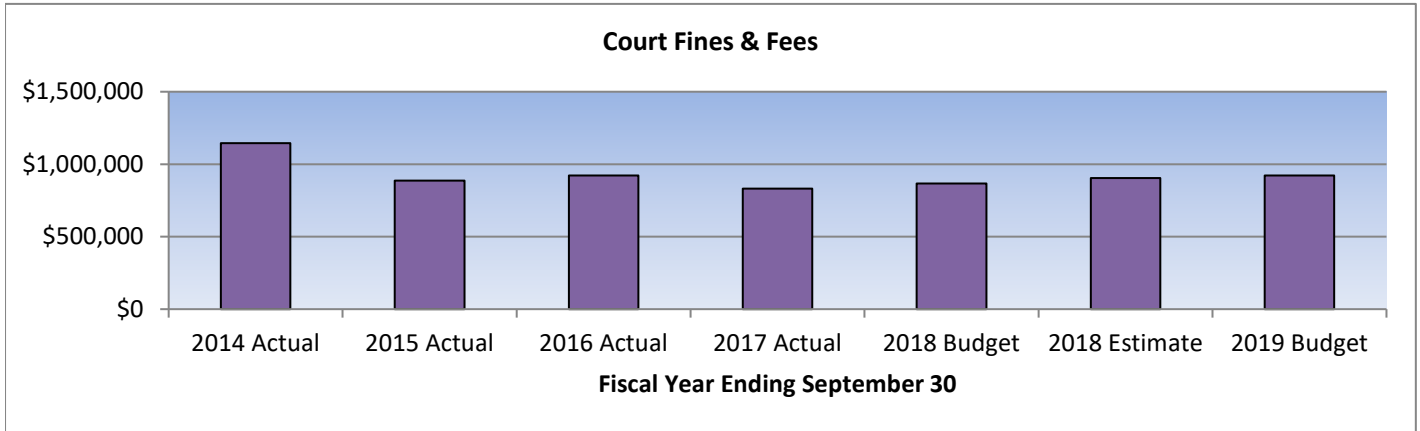


Court Fines & Fees:

2017-18 Budget: \$866,810

2018-19 Budget: \$921,430

Municipal court fines and fees are levied primarily for violations of local ordinances and traffic offenses. This revenue has been declining at an annualized rate of about 10% over the past five years, but it is expected to stabilize over the next few years.

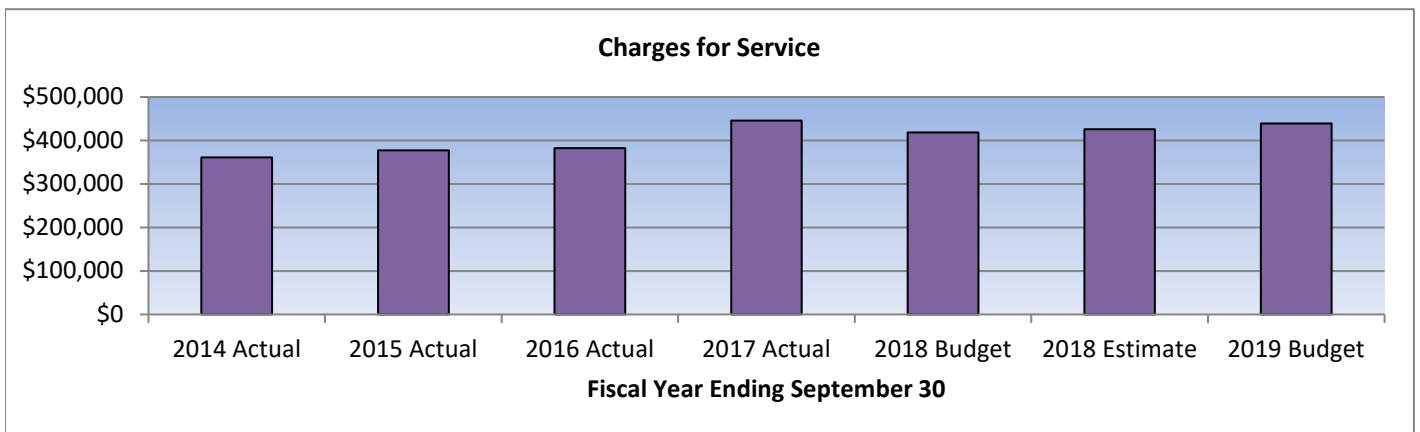


Charges for Service:

2017-18 Budget: \$418,840

2018-19 Budget: \$439,210

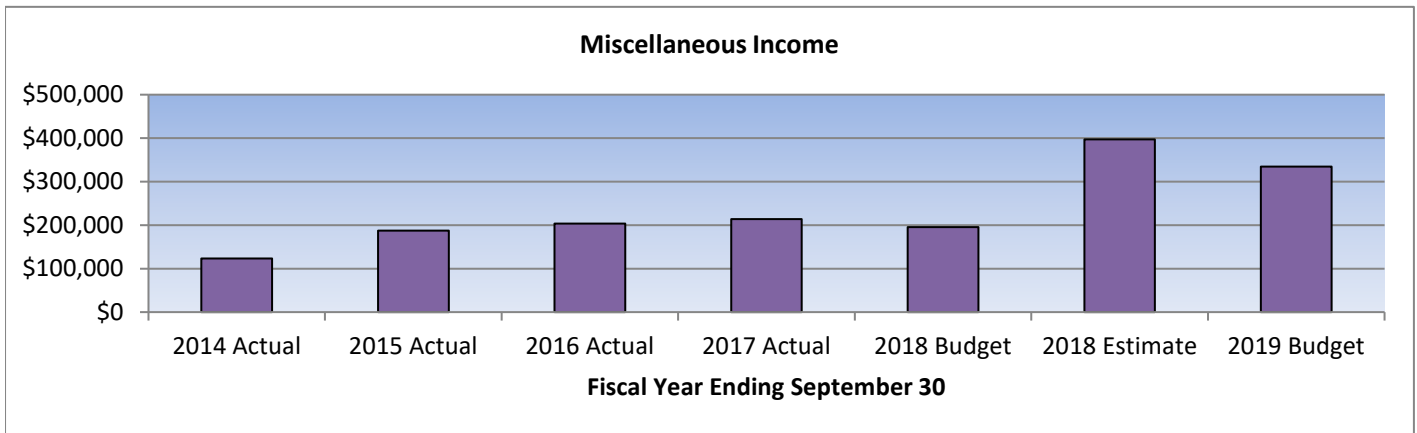
The main revenue in this category is the charge assessed for providing dispatching services to other jurisdictions which are made under inter-local agreements. The City will receive about \$368,460 for these services in FY 2018-19. Other revenues that fall into this category include charges for recreation programs, Civic Center rental fees, Recreation Hall rental fees, and park pavillion rental fees for which \$70,750 has been budgeted. This revenue class has grown steadily at a 5% annualized rate largely due to the increase in volume of calls for service.



Miscellaneous Income: 2017-18 Budget: \$195,640

2018-19 Budget: \$334,650

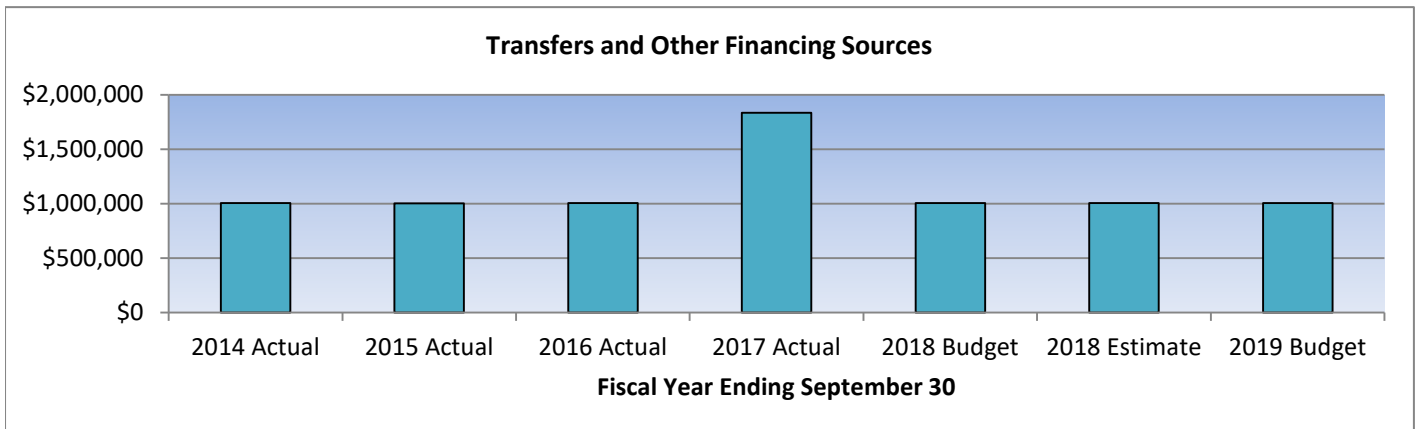
Miscellaneous income includes revenues that could not be classified elsewhere. The principal revenue in this category is the interest that the City earns on its investments. Fixed income security interest rates are about two percent. \$186,370 is budgeted for interest income in FY 2018-19. False alarm fees of \$32,080 are also recorded in this category.



Other Financing Sources: 2017-18 Budget: \$1,050,780

2018-19 Budget: \$1,006,400

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.

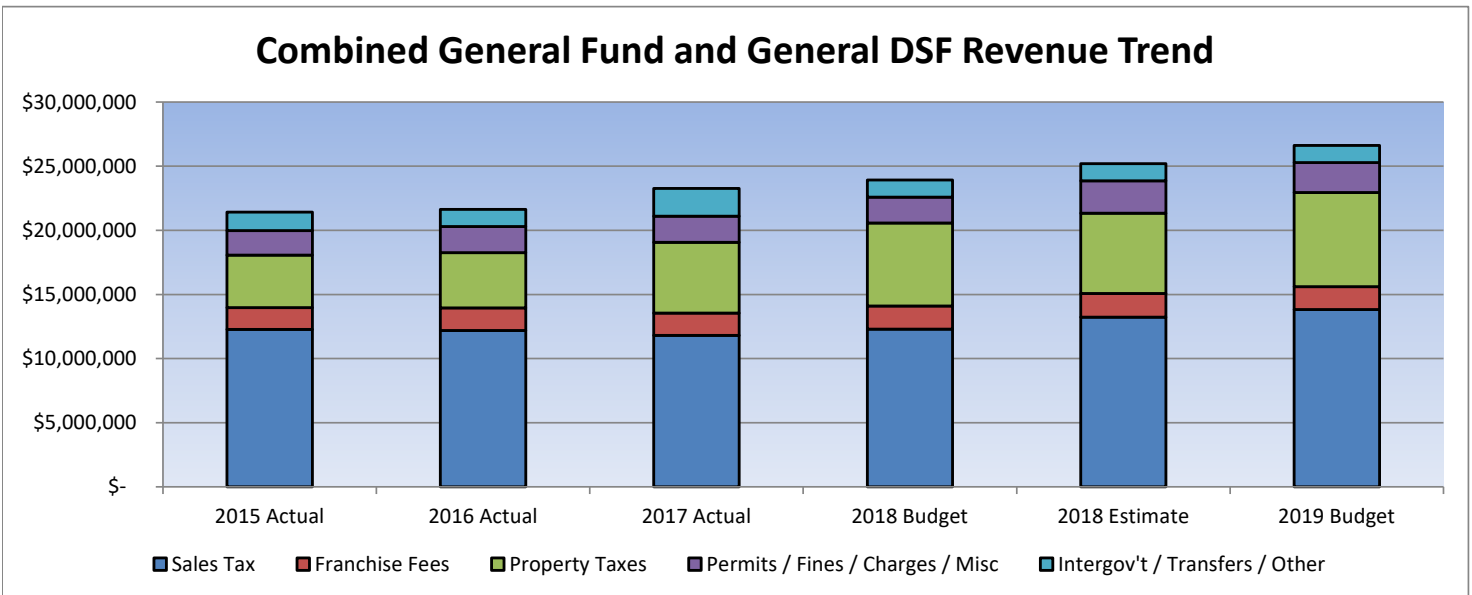


Combined General Fund and General Debt Service Fund Revenue Trend

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Revenues						
Sales Tax	\$ 12,268,588	\$ 12,183,773	\$ 11,798,915	\$ 12,302,760	\$ 13,226,950	\$ 13,820,250
Franchise Fees	1,713,630	1,774,881	1,748,350	1,787,550	1,847,120	1,778,700
Property Taxes	4,076,242	4,304,962	5,521,955	6,486,080	6,263,780	7,353,000
Permits / Fines / Charges / Misc	1,928,016	2,031,562	2,025,560	2,006,590	2,512,330	2,330,480
Intergov't / Transfers / Other ¹	1,435,580	1,336,530	2,164,921	1,336,430	1,336,430	1,336,430
Total Revenue	\$ 21,422,056	\$ 21,631,708	\$ 23,259,701	\$ 23,919,410	\$ 25,186,610	\$ 26,618,860

Note:

¹ Excludes Use of Prior Years' Fund Balance of \$44,380 in FY 2017-2018 Budget and \$0 in FY 2018-2019 Budget



**001 - General Fund
Revenues**

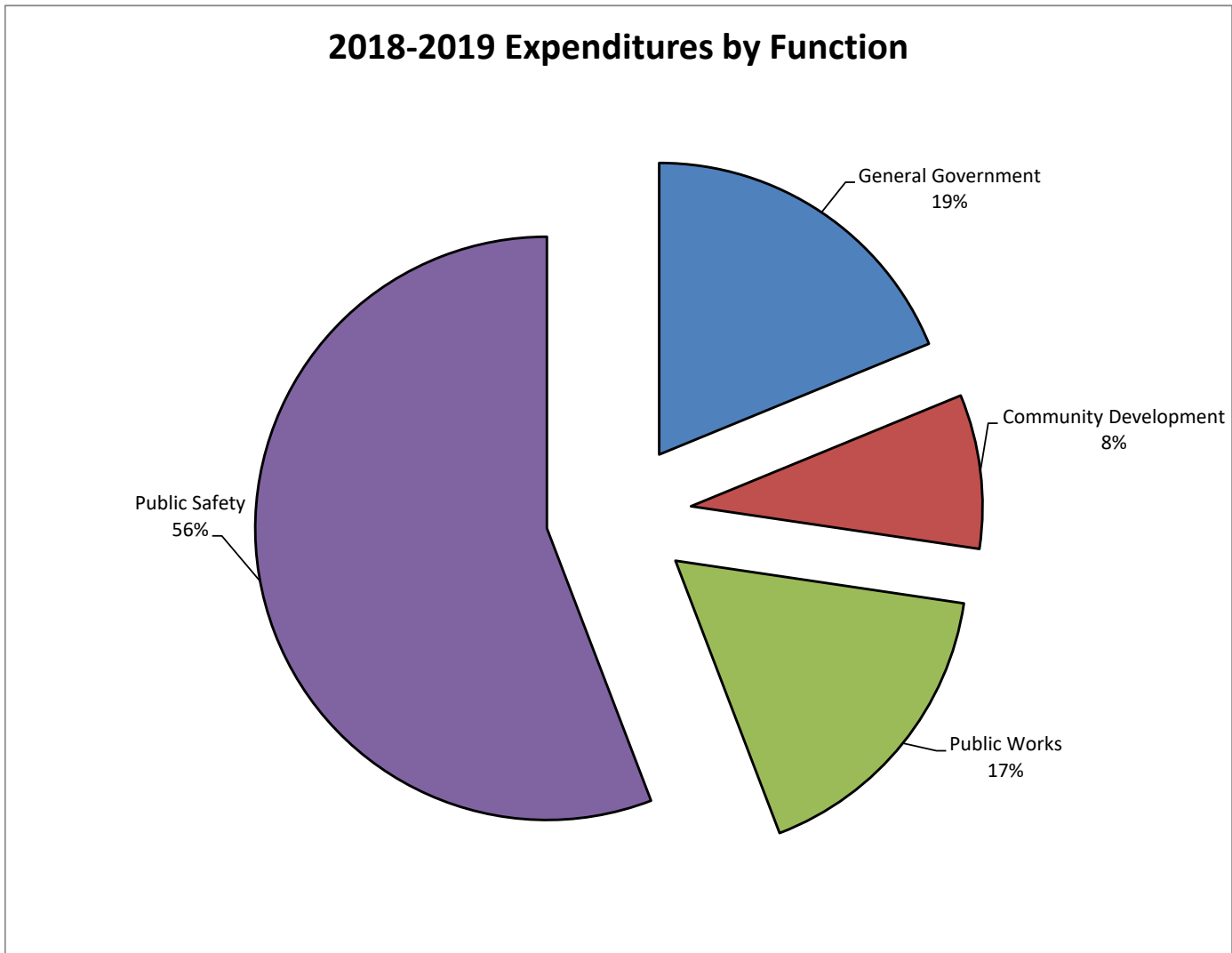
Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Property Taxes					
1010 Current Property Tax	\$ 2,740,070	\$ 3,688,261	\$ 4,594,000	\$ 4,535,350	\$ 4,874,000
1050 Delinquent Property Tax	(44,237)	(84,627)	-	(105,650)	-
1200 Penalty and Interest	7,017	14,869	10,880	34,800	17,330
Total Property Taxes	2,702,850	3,618,503	4,604,880	4,464,500	4,891,330
Franchise & Local Taxes					
2010 Sales Tax	12,183,773	11,798,915	12,302,760	13,226,950	13,820,250
2050 Mixed Drink Tax	490,107	426,733	473,240	540,330	485,720
2100 Franchise Tax - Electric	970,532	1,013,176	1,008,960	1,002,260	982,150
2110 Franchise Tax - Natural Gas	35,265	32,895	32,670	40,360	36,630
2120 Franchise Tax - Cable	136,994	137,546	140,660	137,470	137,510
2150 HB1777 Telecommunications Fee	141,984	138,000	132,020	126,700	136,690
Total Franchise & Local Taxes	13,958,655	13,547,265	14,090,310	15,074,070	15,598,950
Permit Fees					
3010 Alarm Registration	22,750	16,250	21,050	21,480	20,810
3050 Construction Permit	363,860	375,338	370,690	578,280	453,920
3100 Fire Protection Permit	29,182	32,509	24,440	62,390	36,900
3150 Food Dealer / Health Permit	36,600	38,600	36,910	39,910	37,780
3200 Mixed Beverage Permit	31,435	28,348	29,900	33,820	31,630
3300 Video Game Permit	2,498	5,025	3,120	5,250	3,810
3345 Ambulance Permit	26,350	23,650	26,110	21,700	22,680
3350 Wrecker Permit	9,950	10,900	10,080	10,780	10,500
Total Permit Fees	522,624	530,620	522,300	773,610	618,030
Court Fines & Fees					
4010 Court Fine & Fee	812,234	733,921	759,410	816,750	833,080
4050 Warrant Fee	78,563	71,616	81,390	59,390	60,580
4100 City's 10% of State Tax	30,242	25,671	26,010	27,230	27,770
Total Court Fines & Fees	921,039	831,207	866,810	903,370	921,430
Charges for Service					
5050 Recreation Programs	44,383	43,722	42,570	39,670	42,570
5070 Agreement - Nassau Bay	73,940	88,788	91,840	89,000	91,230
5075 Agreement - Lakeview	-	52,716	51,370	64,000	65,600
5080 Agreement - Southeast VFD	24,000	24,000	24,000	24,000	24,000
5090 Agreement - CLEMC	86,100	86,100	57,000	65,000	66,630
5095 Agreement - Acadian	121,000	121,000	121,000	121,000	121,000
5350 Civic Center Rental	26,608	23,360	25,200	16,050	21,970
5360 Recreation / Meeting Room Rental	1,190	1,180	1,020	1,110	1,120
5370 Park Rental	5,000	4,950	4,840	5,810	5,090
Total Charges for Service	382,221	445,816	418,840	425,640	439,210

**001 - General Fund
Revenues**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Miscellaneous Income					
6010 Police Fees	5,657	4,382	4,040	3,810	4,530
6015 Alarm Fees	27,500	26,800	30,220	41,950	32,080
6050 Interest Income	73,779	92,742	76,580	186,370	186,370
6070 Unrealized Gain / Loss	(12,327)	(23,203)	-	-	-
6100 Other Income	54,932	74,291	47,630	65,280	57,060
6120 Insurance Reimbursements	28,228	34,101	25,140	100,000	45,140
6150 Sale of City Assets	26,014	4,829	12,030	-	9,470
6300 Cash Over / Short	(2)	(40)	-	-	-
Total Miscellaneous Income	203,781	213,902	195,640	397,410	334,650
Other Financing Sources					
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	43,000	41,600	44,400	44,400	44,400
8219 Transfer from Muni Court Fund	13,500	13,500	12,000	12,000	12,000
8241 Transfer from TIRZ Fund	-	829,791	-	-	-
8999 Use of PY Fund Balance	-	-	44,380	-	-
Total Other Financing Sources	1,006,500	1,834,891	1,050,780	1,006,400	1,006,400
General Fund	\$ 19,697,670	\$ 21,022,202	\$ 21,749,560	\$ 23,045,000	\$ 23,810,000

General Fund Expenditures by Function

General Government	\$ 4,414,560	18.8%
Community Development	2,005,410	8.5%
Public Works	3,957,030	16.8%
Public Safety	13,106,970	55.8%
Total	\$ 23,483,970	100.0%



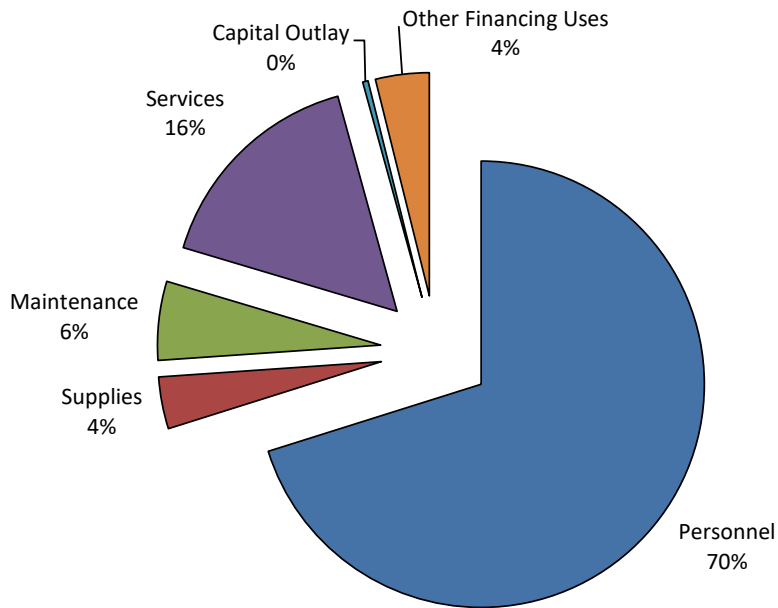
**001 - General Fund
Division Summary**

	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
City Council					
City Council	\$ 217,012	\$ 258,192	\$ 313,950	\$ 272,440	\$ 343,300
City Secretary	578,110	629,804	672,480	677,000	726,770
Total - City Council	795,122	887,996	986,430	949,440	1,070,070
City Manager					
City Manager	523,016	285,437	549,060	431,500	685,560
Total - City Manager	523,016	285,437	549,060	431,500	685,560
Finance					
Finance	965,168	1,062,760	909,850	931,680	977,460
Municipal Court	657,889	620,407	636,350	620,090	688,200
Total - Finance	1,623,057	1,683,168	1,546,200	1,551,770	1,665,660
Human Resources					
Human Resources	490,298	465,251	507,270	433,810	558,640
Total - Human Resources	490,298	465,251	507,270	433,810	558,640
Economic Development					
Economic Development	383,599	387,523	407,610	404,780	434,630
Total - Economic Development	383,599	387,523	407,610	404,780	434,630
Community Development					
CD - Administration	695,874	650,588	647,720	655,130	690,480
CD - Building	705,319	726,350	783,360	751,320	835,470
CD - Recreation	368,308	373,998	441,580	435,950	479,460
Total - Community Development	1,769,501	1,750,936	1,872,660	1,842,400	2,005,410
Public Works					
PW - Administration	732,817	686,643	759,830	753,350	978,930
PW - Maintenance	1,509,623	1,413,252	2,039,020	2,005,890	1,957,540
PW - Parks Maintenance	1,320,214	886,366	892,260	860,660	1,020,560
Total - Public Works	3,562,654	2,986,261	3,691,110	3,619,900	3,957,030
Police					
Police - Administration	1,560,970	1,695,193	1,659,450	1,592,100	1,783,700
Police - CID	843,235	866,737	928,920	850,410	999,140
Police - Patrol	4,950,287	4,276,142	4,480,390	4,336,610	4,603,840
Police - Communications	1,361,243	1,357,318	1,383,330	1,386,360	1,595,810
Total - Police	8,715,735	8,195,392	8,452,090	8,165,480	8,982,490
Fire					
Fire - Prevention	416,609	664,971	736,440	858,950	1,094,610
Fire - Operations	2,308,224	2,313,456	2,641,110	2,406,450	3,029,870
Total - Fire	2,724,833	2,978,427	3,377,550	3,265,400	4,124,480
Emergency Management					
Emergency Management	-	327,505	359,580	245,220	-
Total - Emergency Management	-	327,505	359,580	245,220	-
General Fund	\$ 20,587,815	\$ 19,947,895	\$ 21,749,560	\$ 20,909,700	\$ 23,483,970

**001 - General Fund
Category Summary**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
0000 Personnel	\$ 14,265,784	\$ 14,716,046	\$ 15,840,550	\$ 15,097,970	\$ 16,472,410
1000 Supplies	765,663	587,972	741,780	705,550	883,240
2000 Maintenance	807,275	814,471	957,080	955,050	1,340,950
3000 Services	2,717,643	2,829,469	3,057,220	2,923,540	3,782,300
7000 Capital Outlay	434,975	384,906	65,500	114,160	92,000
8000 Other Financing Uses	1,596,474	615,031	1,087,430	1,113,430	913,070
General Fund	\$ 20,587,815	\$ 19,947,895	\$ 21,749,560	\$ 20,909,700	\$ 23,483,970

2018-2019 Expenditures by Category



**001 - General Fund
Line Item Detail**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 9,056,453	\$ 9,292,189	\$ 10,478,060	\$ 9,985,880	\$ 10,898,650
0150 Overtime	435,253	652,458	467,970	483,400	484,750
0200 Taxes	753,632	770,765	848,340	808,440	889,380
0250 Retirement	1,658,415	1,789,878	1,847,230	1,754,260	1,964,110
0300 Group Insurance	2,197,429	2,055,340	2,019,610	1,919,470	2,047,310
0310 W/C Insurance	117,508	101,618	116,870	91,880	122,000
0320 Disability Insurance	47,095	53,797	62,470	54,640	66,210
Total Personnel	14,265,784	14,716,046	15,840,550	15,097,970	16,472,410
Supplies					
1050 Certificate & Award	20,485	27,233	34,500	32,070	23,800
1100 Chemical	10,333	11,157	16,100	11,110	13,500
1200 Fire Prevention Supplies	4,812	6,531	8,000	4,500	8,230
1230 Holiday Supplies	12,695	6,454	12,650	12,380	32,650
1234 July 4 Celebration Committee	36,372	39,738	37,000	36,850	37,000
1250 Investigative Supplies	3,366	4,645	4,490	3,200	4,000
1300 Kitchen & Janitorial	40,093	37,714	42,660	35,560	42,660
1400 Office & Postage	57,769	51,199	77,180	69,610	85,530
1450 Office Furnishings	34,342	15,584	39,920	62,460	39,170
1600 Safety & Health	27,298	21,506	26,760	27,010	27,410
1650 Shop Supplies	7,508	5,394	6,100	6,870	6,100
1700 Small Tools & Equipment	331,753	109,707	123,300	125,890	205,050
1850 Uniform & Apparel	60,512	109,122	146,150	119,800	166,330
1900 Vehicle & Eqpt. Supplies	118,326	141,988	166,970	158,240	191,810
Total Supplies	765,663	587,972	741,780	705,550	883,240
Maintenance					
2050 Building Maintenance	233,722	242,514	288,400	272,630	360,900
2100 Property Maintenance	92,881	38,415	58,500	60,740	119,000
2150 K-9 Maintenance	7,961	5,378	7,000	3,200	7,000
2200 Machine & Eqpt. Maintenance	46,500	28,511	48,380	30,610	48,880
2250 Signage Maintenance	9,113	7,989	9,000	17,650	30,000
2300 Street Maintenance	62,045	36,969	100,000	84,000	250,000
2450 Vehicle Maintenance	182,270	232,319	197,330	253,780	229,710
2900 Service Contracts	138,559	195,783	218,930	205,040	266,690
2910 OSSI Support Services	34,224	26,593	29,540	27,400	28,770
Total Maintenance	807,275	814,471	957,080	955,050	1,340,950

001 - General Fund
Line Item Detail

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Services					
3010 Animal Control	4,348	5,133	14,500	8,900	14,500
3030 Attorney	68,512	106,150	110,000	93,000	110,000
3050 Auditor	35,700	36,450	38,280	38,280	39,120
3060 Contract Services	58,537	61,210	96,000	52,620	142,000
3070 Personnel Services	83,667	84,096	95,000	84,620	95,000
3080 Financial	48,909	52,363	49,900	72,100	83,400
3090 Codification	4,941	2,799	4,740	3,500	4,740
3110 Communication	121,505	148,365	159,080	148,550	157,280
3130 Consultant / Prof. Services	34,390	31,646	39,500	26,000	65,500
3150 Court	71,843	66,550	72,000	60,000	67,400
3170 Disposal	829	327	1,000	800	1,000
3190 Dues, Subscriptions, Books	41,127	47,638	64,210	55,540	68,560
3210 Election	6,187	-	5,800	-	8,800
3230 EMS Services	40,000	40,000	40,000	40,000	394,000
3240 Investigative Services	2,522	2,160	3,040	2,000	3,040
3250 Employee Program	48,995	41,318	49,660	48,050	63,660
3290 Fire Services	930	24,565	2,200	2,200	2,200
3310 General Insurance	198,515	228,510	216,830	217,140	216,830
3312 Sec125 Admin Fees	3,470	3,527	4,500	4,220	4,500
3330 Janitorial Services	103,483	101,107	107,890	101,730	108,010
3340 Medical Services	-	814	5,000	2,000	2,000
3350 Jury Trials	2,500	2,040	2,550	2,000	2,550
3390 Mosquito Control	11,840	15,888	15,500	15,500	15,500
3430 Legal Notices	1,871	6,235	7,500	9,500	9,500
3440 Technology Services	16,583	16,090	24,980	20,220	24,780
3470 Pre-Employment	9,323	8,212	9,300	8,740	9,300
3490 Printing	21,769	14,397	28,540	23,540	28,270
3510 Prisoner Support	11,138	13,039	15,950	13,600	15,950
3530 Professional Development	153,762	185,539	241,170	223,080	286,900
3570 Publications	5,606	2,777	6,000	5,000	12,000
3590 Public Relations	19,606	22,336	44,700	39,450	46,700
3600 Recreation Program	49,889	45,981	52,710	51,000	77,510
3610 Recycling	459	638	700	550	700
3630 Rentals	6,893	8,001	8,200	7,370	8,200
3670 Street Lights	196,126	197,519	172,720	203,830	210,000
3690 Tax Appraisal	32,659	41,052	46,000	48,030	50,000
3710 Tax Collection	5,516	6,057	6,000	6,420	6,500
3750 Uniform Service	15,139	11,645	14,980	14,290	18,220
3770 Utilities	340,244	346,825	244,840	249,650	233,160
3780 Water Charges	35,736	37,029	38,620	52,230	44,910
3790 Warrant Collection	1,944	1,830	2,250	1,810	2,250
3810 City Council Contingency	3,752	4,112	15,000	10,600	26,000
3820 City Manager Contingency	28,518	31,671	40,000	16,000	40,000
3880 Information Technology	768,360	725,827	839,880	839,880	961,860
Total Services	2,717,643	2,829,469	3,057,220	2,923,540	3,782,300

001 - General Fund
Line Item Detail

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Capital Outlay					
7050 Building & Property	91,631	289,615	-	-	-
7100 Computer System	-	29,476	-	43,370	-
7200 Machine & Equipment	343,344	65,815	65,500	70,790	92,000
Total Capital Outlay	434,975	384,906	65,500	114,160	92,000
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	778,090	554,470	587,430	587,430	788,070
8009 Transfer to Parks & Landscp Fund	380,000	-	-	-	-
8021 Transfer to General Projects Fund	290,000	26,000	500,000	500,000	125,000
8041 Transfer to TIRZ Fund	119,524	-	-	-	-
8042 Transfer to Grant Fund	28,860	27,119	-	26,000	-
8075 Transfer to Emer Mgmt Fund	-	7,442	-	-	-
Total Other Financing Uses	1,596,474	615,031	1,087,430	1,113,430	913,070
General Fund	\$ 20,587,815	\$ 19,947,895	\$ 21,749,560	\$ 20,909,700	\$ 23,483,970

FY 2018-19 Capital Expenditures

General Fund

PW Maintenance

7200	Variable message sign (2)	\$	36,000
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Police Patrol

7200	Portable surveillance camera trailer		20,000
7200	Commercial vehicle enforcement equipment		30,000
7200	Metal detector for Council Chambers		6,000

General Fund	\$	<u>92,000</u>
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FY 2018-19 Supplemental Requests

General Fund

City Manager

0X00	Administrative Assistant	\$	71,370
1400	Administrative Assistant - chair		700
1900	Fuel - City vehicle		500
8008	City vehicle		29,000

CD Building

1700	Ticket writers (2)		7,000
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CD Recreation

3600	Community outreach programs		24,000
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PW Administration

0X00	Project Manager		102,710
1700	Project Manager - computer		2,100
1700	Project Manager - radio		2,500
1850	Project Manager - uniforms		500
8008	Project Manager - vehicle		33,000

PW Maintenance

1700	Ticket writers (2)		8,000
2050	Replace CH bulletin board		7,500
2050	Executive suite remodel		45,000
2050	PD Records remodel		75,000
2050	Service Center west building power supply		35,000
7200	Variable message sign (2)		36,000

Police Patrol

7200	Portable surveillance camera trailer		20,000
7200	Commercial vehicle enforcement equipment		30,000
7200	Metal detector for Council Chambers		6,000

Police Communications

0X00	Telecommunications Operators (2)		149,820
1850	Telecommunications Operators - uniforms		750
3530	Telecommunications Operators - training		1,000

Fire Operations

1850	Ballistic vests (15)		7,500
3230	Ambulance service		354,000

General Fund	\$	<u>1,048,950</u>
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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 2017-2018

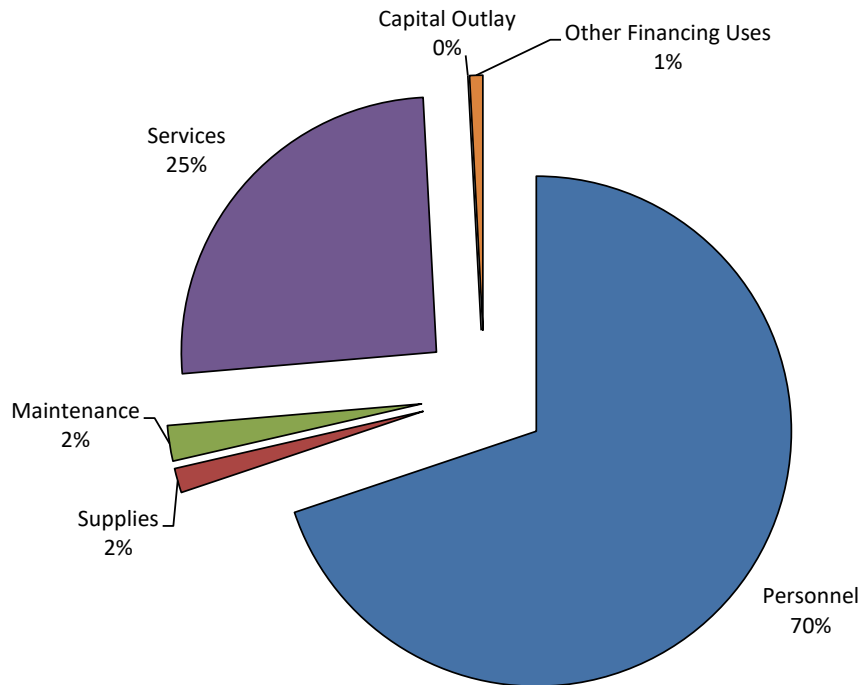
- Created the Assistant City Manager to preserve continuity of operations in the future
- Consolidated emergency management operations into the Fire Department
- Recruited Costco Wholesale to Project Genesis in conjunction with new roads and utilities in the northwest quadrant
- Recruited American Furniture Warehouse to Destination Development Project in the southeast quadrant
- Obtained a reduction in medical insurance costs as fewer claims were filed during the year
- Adopted a fiscally sustainable annual budget while implementing a comprehensive salary survey
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for September 30, 2017
- Received the GFOA Distinguished Budget Presentation Award for the Annual Budget for Fiscal Year 2017-2018

City Council Goals That Are Addressed In The FY 2018-2019 Annual Budget	City Council	City Secretary	City Manager	Finance	Municipal Court	Human Resources	Economic Development
LU4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities							↳
OS1 – Maintain a strong, fiscally sustainable organization	↳	↳	↳	↳	↳	↳	↳

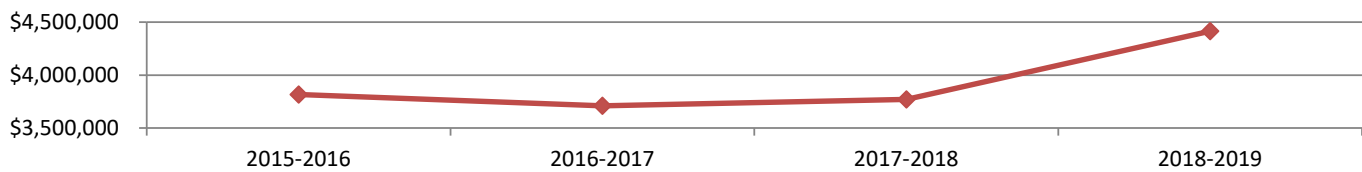
General Government Function Expenditure Summary

Object	Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
0000	Personnel	\$ 2,661,088	\$ 2,503,662	\$ 2,881,890	\$ 2,726,420	\$ 3,083,370
1000	Supplies	72,911	57,378	97,580	102,780	68,430
2000	Maintenance	72,248	54,544	54,390	55,220	99,420
3000	Services	878,071	871,059	953,440	878,110	1,126,540
7000	Capital Outlay	-	220,302	7,500	7,000	-
8000	Other Financing Uses	130,774	2,430	1,770	1,770	36,800
General Government Function		\$ 3,815,092	\$ 3,709,375	\$ 3,996,570	\$ 3,771,300	\$ 4,414,560

2018-2019 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 2018-2019

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 2018-2019 BUDGET

- Salary and wages rise to provide a cellphone allowance for members of city council
- Office and postage costs increase to acquire computer tablets for council members
- Appropriations for city council contingencies expand due to the addition of various school programs

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u> <u>ACTUAL</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>2017-2018</u> <u>ESTIMATE</u>	<u>2018-2019</u> <u>BUDGET</u>
Number of regular City Council meetings	21	22	20	20
Number of special City Council meetings	6	4	6	4

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 29,319	\$ 36,000	\$ 37,350	\$ 36,000	\$ 45,750
0200 Taxes	2,684	2,952	3,720	3,090	4,550
0310 W/C Insurance	51	55	60	50	70
Total Personnel	32,055	39,007	41,130	39,140	50,370
Supplies					
1050 Certificate & Award	208	1,733	3,000	4,000	4,000
1400 Office & Postage	4,893	3,883	5,000	3,700	12,000
1450 Office Furnishings	2,756	-	200	-	200
1700 Small Tools & Equipment	-	-	50	-	-
1850 Uniform and Apparel	1,298	809	1,800	1,000	1,800
1900 Vehicle & Eqpt. Supplies	320	382	-	-	-
Total Supplies	9,475	6,806	10,050	8,700	18,000
Maintenance					
2050 Building Maintenance	401	357	-	-	-
2450 Vehicle Maintenance	1,000	464	-	-	-
Total Maintenance	1,401	821	-	-	-
Services					
3030 Attorney	68,512	106,150	110,000	93,000	110,000
3050 Auditor	35,700	36,450	38,280	38,280	39,120
3110 Communication	4,161	4,110	4,970	4,100	4,090
3130 Consultant / Prof. Services	5,100	-	10,000	-	10,000
3190 Dues, Subscriptions, Books	4,050	4,160	4,500	4,160	4,500
3310 General Insurance	14,806	17,280	17,280	17,300	17,280
3330 Janitorial Services	2,584	2,580	2,760	2,660	2,760
3490 Printing	203	114	800	150	800
3530 Professional Development	12,794	15,033	25,000	20,000	25,000
3590 Public Relations	9,890	8,295	25,200	25,000	26,200
3770 Utilities	12,529	13,274	8,980	9,350	9,180
3810 City Council Contingency	3,752	4,112	15,000	10,600	26,000
Total Services	174,081	211,558	262,770	224,600	274,930
City Council	\$ 217,012	\$ 258,192	\$ 313,950	\$ 272,440	\$ 343,300

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 2018-2019

OS1: Maintain a strong, fiscally sustainable organization

Goal: Expand marketing efforts to keep the community informed

Action Item: Increase the City's presence on social media and efficiently manage posts to maintain their relevance

Goal: Update the records management software to increase functionality

Action Item: Upgrade software and train its users on Laserfiche Avante

Goal: Ensure compliance with all Federal and State laws

Action Item: Implement changes as a result of new legislation

SIGNIFICANT CHANGES IN THE FY 2018-2019 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures rise with a change to the coverage selected by employees
- Expenditures for office furnishings fall after replacing several conference room chairs during FY 17-18
- Service contract costs increase to purchase and maintain social media software
- Election costs grow due to the charter amendment election scheduled in November 2018

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u> <u>ACTUAL</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>2017-2018</u> <u>ESTIMATE</u>	<u>2018-2019</u> <u>BUDGET</u>
Number of agenda packets prepared	25	27	26	24
Number of pages imaged	60,000	80,000	85,000	90,000
Number of pounds of records removed and destroyed	9,000	9,000	10,000	10,000

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%

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

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 307,339	\$ 309,382	\$ 330,840	\$ 331,090	\$ 351,560
0150 Overtime	551	4,043	1,000	200	1,000
0200 Taxes	24,137	23,387	26,160	25,380	28,010
0250 Retirement	53,203	55,746	57,190	57,350	61,850
0300 Group Insurance	70,251	73,378	71,160	76,050	77,780
0310 W/C Insurance	652	505	600	490	640
0320 Disability Insurance	1,626	1,780	2,020	1,870	2,160
Total Personnel	457,758	468,220	488,970	492,430	523,000
Supplies					
1230 Holiday Supplies	-	249	800	800	800
1300 Kitchen & Janitorial	1,100	1,123	1,580	890	1,580
1400 Office & Postage	3,474	2,802	4,500	4,800	4,500
1450 Office Furnishings	835	-	25,000	40,000	-
1700 Small Tools & Equipment	2,026	-	1,000	600	1,000
Total Supplies	7,436	4,174	32,880	47,090	7,880
Maintenance					
2050 Building Maintenance	465	413	-	-	-
2900 Service Contracts	2,800	5,426	5,440	5,430	47,140
Total Maintenance	3,265	5,839	5,440	5,430	47,140
Services					
3090 Codification	4,941	2,799	4,740	3,500	4,740
3110 Communication	1,883	1,862	2,290	1,970	2,150
3170 Disposal	829	327	1,000	800	1,000
3190 Dues, Subscriptions, Books	1,180	1,125	2,620	1,500	2,620
3210 Election	6,187	-	5,800	-	8,800
3310 General Insurance	2,363	2,854	3,060	2,870	3,060
3312 Sec 125 Admin Fees	226	84	-	-	-
3330 Janitorial Services	2,970	2,978	3,180	3,060	3,180
3430 Legal Notices	1,871	6,235	7,500	9,500	9,500
3490 Printing	10,925	2,927	14,100	13,500	14,100
3530 Professional Development	7,987	17,238	18,100	12,000	18,100
3770 Utilities	14,410	15,273	10,330	10,750	10,550
3780 Water Charges	420	664	700	830	660
3880 Information Technology	53,460	67,730	71,770	71,770	70,290
Total Services	109,651	122,096	145,190	132,050	148,750
Capital Outlay					
7100 Computer System	-	29,476	-	-	-
Total Capital Outlay	-	29,476	-	-	-
City Secretary	\$ 578,110	\$ 629,804	\$ 672,480	\$ 677,000	\$ 726,770

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 2018-2019

OS1: Maintain a strong, fiscally sustainable organization

Goal: Facilitate the successful openings of Costco, American Furniture Warehouse, and other retail and entertainment venues

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: Adjust staffing levels to address the high levels of service required by additional economic development

Action Item: Review public safety and city operational needs and add staff commensurate with service demands

Goal: Present a fiscally sustainable annual budget for adoption

Action Item: Prepare an annual budget that controls expenditures and allocates revenue as directed by city council

Goal: Mentor and develop the Assistant City Manager in preparation of assuming all city management duties

Action Item: Allocate appropriate funding for educational opportunities and assign tasks as necessary

SIGNIFICANT CHANGES IN THE FY 2018-2019 BUDGET

- One Assistant City Manager position was added during FY 17-18 to train a successor for the City Manager position
- One Administrative Assistant position is added to provide administrative support for the division
- Transfers for equipment replacement rise to reflect a supplemental request for an additional vehicle for city staff

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2017-2018</u>	<u>2018-2019</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Planning Session directives presented for Council action	15	5	5	5
Staff meetings and exercises for disaster preparedness	4	4	4	4
Number of departmental meetings held	420	416	380	364

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	-	-	1.00	1.00
Administrative Assistant	-	-	-	1.00
Total Employees (Full-Time Equivalents)	1.00	1.00	2.00	3.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 291,361	\$ 185,573	\$ 373,710	\$ 299,440	\$ 428,920
0200 Taxes	18,712	10,736	22,080	20,600	25,730
0250 Retirement	50,347	33,709	63,670	51,840	75,240
0300 Group Insurance	24,875	833	21,170	10,970	40,570
0310 W/C Insurance	570	307	3,170	300	3,270
0320 Disability Insurance	1,679	1,068	2,220	1,490	2,670
Total Personnel	387,545	232,227	486,020	384,640	576,400
Supplies					
1300 Kitchen & Janitorial	547	225	320	180	320
1400 Office & Postage	214	36	500	900	1,600
1700 Small Tools & Equipment	28	-	-	1,100	-
1900 Vehicle & Eqpt. Supplies	1,343	-	570	310	2,170
Total Supplies	2,132	261	1,390	2,490	4,090
Maintenance					
2050 Building Maintenance	166	147	-	-	-
2450 Vehicle Maintenance	1,007	-	500	1,300	500
2900 Service Contracts	13,214	-	-	-	-
Total Maintenance	14,386	147	500	1,300	500
Services					
3110 Communication	3,723	1,202	1,080	1,750	1,860
3190 Dues, Subscriptions, Books	1,867	1,178	1,330	3,100	3,560
3310 General Insurance	4,075	4,601	4,600	4,610	4,600
3312 Sec 125 Admin Fees	72	-	-	-	-
3330 Janitorial Services	1,051	1,060	1,130	1,090	1,130
3490 Printing	83	860	200	220	400
3530 Professional Development	7,067	294	2,500	6,000	4,500
3590 Public Relations	936	-	500	300	500
3770 Utilities	5,114	5,418	3,660	3,820	3,750
3780 Water Charges	208	128	140	170	140
3820 City Manager Contingency	28,518	31,671	40,000	16,000	40,000
3880 Information Technology	54,990	3,960	4,240	4,240	7,330
Total Services	107,703	50,373	59,380	41,300	67,770
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	11,250	2,430	1,770	1,770	36,800
Total Other Financing Uses	11,250	2,430	1,770	1,770	36,800
City Manager	\$ 523,016	\$ 285,437	\$ 549,060	\$ 431,500	\$ 685,560

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 2018-2019

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: Consider participating in the Texas Comptroller of Public Accounts Transparency Stars program

SIGNIFICANT CHANGES IN THE FY 2018-2019 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Financial costs expand to pay fees for banking and armored car services
- Tax appraisal charges climb with an increase to the rate charged for the service
- Information technology expenditures grow to acquire several new computers and a copier

<u>WORKLOAD MEASURES</u>	<u>2016-2017 ACTUAL</u>	<u>2017-2018 BUDGET</u>	<u>2017-2018 ESTIMATE</u>	<u>2018-2019 BUDGET</u>
Number of payrolls processed	27	27	27	27
Number of accounts payable checks processed	2,956	3,000	3,088	3,000
Number of utility bills processed	17,329	16,900	18,022	18,250

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
Total Employees (Full-Time Equivalents)	6.00	6.00	6.00	6.00

001 - General Fund / Finance (82301-00)

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 441,694	\$ 464,258	\$ 493,840	\$ 493,560	\$ 500,380
0150 Overtime	-	404	-	-	-
0200 Taxes	34,272	34,057	37,190	37,470	37,380
0250 Retirement	76,325	80,750	85,050	85,440	87,780
0300 Group Insurance	74,167	67,767	63,360	62,600	62,030
0310 W/C Insurance	896	773	890	720	910
0320 Disability Insurance	2,569	2,720	3,050	2,830	3,150
Total Personnel	629,924	650,730	683,380	682,620	691,630
Supplies					
1300 Kitchen & Janitorial	1,705	1,407	1,900	1,310	1,900
1400 Office & Postage	7,378	4,233	7,350	7,600	8,000
1700 Small Tools & Equipment	150	3,752	400	400	-
Total Supplies	9,233	9,391	9,650	9,310	9,900
Maintenance					
2050 Building Maintenance	659	586	-	-	-
2200 Machine & Eqpt. Maintenance	2,169	525	380	390	980
2900 Service Contracts	29,063	30,451	31,870	32,000	33,400
Total Maintenance	31,891	31,562	32,250	32,390	34,380
Services					
3080 Financial	40,248	43,283	40,700	63,000	74,200
3110 Communication	1,029	1,042	1,190	2,880	4,790
3190 Dues, Subscriptions, Books	3,541	3,734	3,940	4,980	5,460
3310 General Insurance	5,522	5,854	6,110	5,870	6,110
3312 Sec 125 Admin Fees	146	168	4,500	4,220	4,500
3330 Janitorial Services	4,324	4,297	4,530	4,530	4,530
3490 Printing	6,033	5,277	4,450	4,000	4,450
3530 Professional Development	6,961	5,878	11,980	6,500	11,980
3690 Tax Appraisal	32,659	41,052	46,000	48,030	50,000
3710 Tax Collection	5,516	6,057	6,000	6,420	6,500
3770 Utilities	20,625	21,853	14,730	17,000	15,050
3780 Water Charges	633	856	850	840	800
3880 Information Technology	47,360	40,900	32,090	32,090	53,180
Total Services	174,596	180,252	177,070	200,360	241,550
Capital Outlay					
7050 Building & Property	-	190,826	-	-	-
7200 Machine & Equipment	-	-	7,500	7,000	-
Total Capital Outlay	-	190,826	7,500	7,000	-
Other Financing Uses					
8041 Transfer to TIRZ Fund	119,524	-	-	-	-
Total Other Financing Uses	119,524	-	-	-	-
Finance	\$ 965,168	\$ 1,062,760	\$ 909,850	\$ 931,680	\$ 977,460

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 2018-2019

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 2018-2019 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Office and postage expenditures fall to historical spending levels
- Court costs decline with procedural modifications that make court operations more efficient
- Information technology expenditures grow to acquire several new computers

<u>WORKLOAD MEASURES</u>	2016-2017	2017-2018	2017-2018	2018-2019
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of cases filed	5,423	6,000	6,100	6,500
Number of dispositions	6,007	6,500	6,500	6,500
Number of warrants issued	1,631	2,000	1,500	1,500

PERFORMANCE MEASURES

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

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Court Administrator	1.00	1.00	1.00	1.00
Deputy Court Administrator	1.00	1.00	1.00	1.00
Deputy Court Clerk	4.00	3.00	3.00	3.00
Total Employees (Full-Time Equivalents)	6.00	5.00	5.00	5.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 286,141	\$ 297,518	\$ 317,780	\$ 318,430	\$ 345,090
0150 Overtime	1,596	58	-	-	-
0200 Taxes	23,119	22,374	25,310	25,450	27,850
0250 Retirement	40,849	41,112	43,770	44,600	47,340
0300 Group Insurance	83,980	69,215	61,550	61,440	60,260
0310 W/C Insurance	682	568	550	450	610
0320 Disability Insurance	1,364	1,351	1,580	1,490	1,680
Total Personnel	437,731	432,195	450,540	451,860	482,830
Supplies					
1300 Kitchen & Janitorial	1,640	1,123	1,580	890	1,580
1400 Office & Postage	6,493	5,643	9,000	6,000	7,000
1450 Office Furnishings	12,504	-	-	-	-
Total Supplies	20,637	6,766	10,580	6,890	8,580
Maintenance					
2050 Building Maintenance	20,943	3,563	3,000	3,100	3,500
2900 Service Contracts	-	12,294	13,200	13,000	13,900
Total Maintenance	20,943	15,857	16,200	16,100	17,400
Services					
3080 Financial	8,662	9,080	9,200	9,100	9,200
3110 Communication	988	1,013	1,130	1,030	1,070
3150 Court	71,843	66,550	72,000	60,000	67,400
3190 Dues, Subscriptions, Books	860	500	920	650	920
3310 General Insurance	3,238	3,341	3,590	3,350	3,590
3312 Sec 125 Admin Fees	72	-	-	-	-
3330 Janitorial Services	3,886	3,879	4,140	3,990	4,140
3350 Jury Trials	2,500	2,040	2,550	2,000	2,550
3490 Printing	1,642	1,892	2,080	1,750	2,080
3530 Professional Development	2,343	2,392	5,000	4,700	5,000
3770 Utilities	18,819	19,949	13,480	14,040	13,780
3780 Water Charges	683	664	700	830	660
3790 Warrant Collection	1,944	1,830	2,250	1,810	2,250
3880 Information Technology	61,100	52,460	41,990	41,990	66,750
Total Services	178,578	165,590	159,030	145,240	179,390
Municipal Court	\$ 657,889	\$ 620,407	\$ 636,350	\$ 620,090	\$ 688,200

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 2018-2019

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 2018-2019 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Certificate and awards expenditures fall and employee program costs rise with the reclassification of certain charges
- Appropriations for professional services grow to conduct a compensation study
- Information technology expenditures grow to acquire several new computers and a copier

WORKLOAD MEASURES	2016-2017 ACTUAL	2017-2018 BUDGET	2017-2018 ESTIMATE	2018-2019 BUDGET
Number of employment applications processed	275	200	300	300
Number of benefit-related inquiries received	N/A	200	200	200
Number of information inquiries by employees	N/A	100	400	400

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
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
Total Employees (Full-Time Equivalents)	3.00	3.00	3.00	3.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 254,329	\$ 218,150	\$ 252,890	\$ 242,440	\$ 260,250
0150 Overtime	-	8,603	500	150	500
0200 Taxes	19,980	17,491	18,780	18,710	19,830
0250 Retirement	43,948	41,103	41,580	-	45,740
0300 Group Insurance	45,210	34,577	38,930	36,300	38,120
0310 W/C Insurance	458	394	430	350	470
0320 Disability Insurance	1,298	1,296	1,520	1,400	1,600
Total Personnel	365,223	321,613	354,630	299,350	366,510
Supplies					
1050 Certificate & Award	19,913	23,970	27,500	24,070	14,800
1300 Kitchen & Janitorial	824	669	1,030	650	1,030
1400 Office & Postage	1,365	1,246	1,300	1,400	1,300
1450 Office Furnishings	-	2,441	500	-	-
1700 Small Tools & Equipment	-	-	200	-	-
1850 Uniform & Apparel	51	23	150	530	500
Total Supplies	22,154	28,349	30,680	26,650	17,630
Maintenance					
2050 Building Maintenance	208	184	-	-	-
Total Maintenance	208	184	-	-	-
Services					
3110 Communication	479	604	690	640	480
3130 Consultant / Prof. Services	7,000	27,000	3,000	-	27,500
3190 Dues, Subscriptions, Books	1,988	1,206	3,260	2,500	3,660
3250 Employee Program	48,995	41,318	49,660	48,050	63,660
3310 General Insurance	863	1,110	1,110	1,110	1,110
3312 Sec 125 Admin Fees	146	168	-	-	-
3330 Janitorial Services	1,329	1,327	1,420	1,420	1,420
3470 Pre-Employment	9,323	8,212	9,300	8,740	9,300
3490 Printing	163	-	250	-	250
3530 Professional Development	2,753	6,133	23,200	15,000	25,080
3770 Utilities	6,450	6,841	4,620	4,820	4,730
3780 Water Charges	314	396	420	500	400
3880 Information Technology	22,910	20,790	25,030	25,030	36,910
Total Services	102,713	115,105	121,960	107,810	174,500
Human Resources	\$ 490,298	\$ 465,251	\$ 507,270	\$ 433,810	\$ 558,640

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 2018-2019

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 2018-2019 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures rise with a change to the coverage selected by employees
- Publication costs grow to reflect a quarterly publication of the City magazine, *Gateway*
- Information technology expenditures rise to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u> <u>ACTUAL</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>2017-2018</u> <u>ESTIMATE</u>	<u>2018-2019</u> <u>BUDGET</u>
Number of business proposals generated	41	40	40	40
Number of business visitations	48	50	53	50
Number of special events at which City is marketed	35	30	35	35

PERFORMANCE MEASURES

Development commitment from businesses	8	10	10	10
Proposals that generate inquiries within one year	20%	20%	20%	20%
Square feet developed for new or expanding businesses	363,629	380,000	600,000	600,000

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Director of Economic Development	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00	1.00
Marketing and Tourism Coordinator	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	3.00	3.00	3.00	3.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 245,936	\$ 256,774	\$ 271,610	\$ 271,080	\$ 278,870
0150 Overtime	-	-	-	200	-
0200 Taxes	19,173	19,339	21,240	21,220	21,860
0250 Retirement	42,498	44,430	46,940	46,960	48,920
0300 Group Insurance	41,364	37,207	35,260	34,940	40,720
0310 W/C Insurance	509	426	490	400	510
0320 Disability Insurance	1,374	1,495	1,680	1,580	1,750
Total Personnel	350,853	359,670	377,220	376,380	392,630
Supplies					
1300 Kitchen & Janitorial	824	669	950	600	950
1400 Office & Postage	521	719	900	610	900
1700 Small Tools & Equipment	500	244	500	440	500
Total Supplies	1,845	1,632	2,350	1,650	2,350
Maintenance					
2050 Building Maintenance	153	135	-	-	-
Total Maintenance	153	135	-	-	-
Services					
3110 Communication	474	524	580	560	480
3310 General Insurance	863	1,110	1,110	1,110	1,110
3330 Janitorial Services	1,003	1,000	1,070	1,080	1,070
3530 Professional Development	272	10	500	-	500
3570 Publications	5,606	2,777	6,000	5,000	12,000
3590 Public Relations	563	625	750	750	750
3770 Utilities	4,854	5,134	3,480	3,620	3,560
3780 Water Charges	314	396	420	500	400
3880 Information Technology	16,800	14,510	14,130	14,130	19,780
Total Services	30,748	26,086	28,040	26,750	39,650
Economic Development	\$ 383,599	\$ 387,523	\$ 407,610	\$ 404,780	\$ 434,630

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 2017-2018

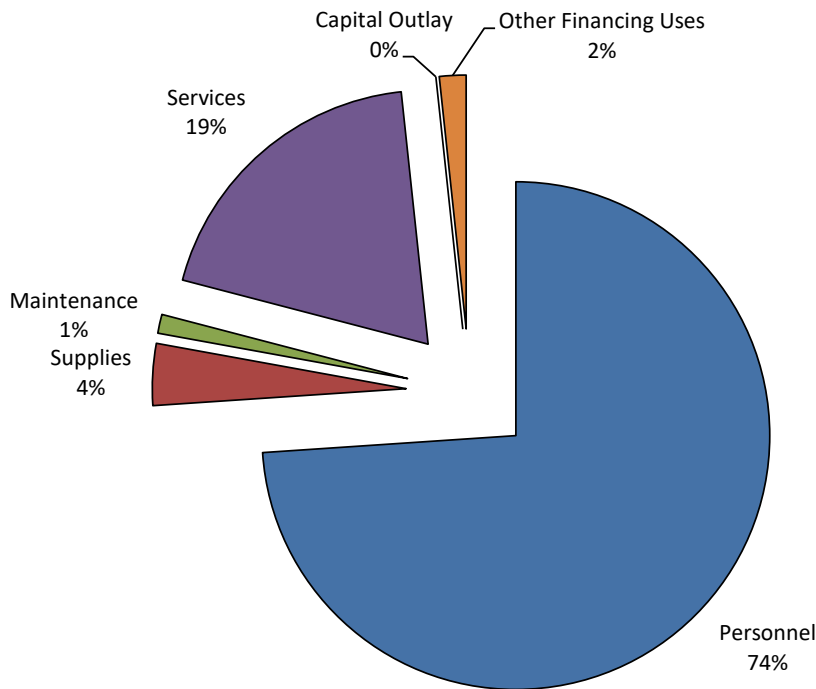
- Proposed to City Council the implementation of the NASA Parkway Revitalization Plan Phase 2
- Updated the mobile apps for the geographic information system that are used by city personnel
- Purchased and applied current versions of state and national building codes
- Acquired a new 25-passenger bus to better serve senior and summer camp events
- Increased attendance at summer camp due to the use of social media and flyers

City Council Goals That Are Addressed In The FY 2018-2019 Annual Budget	CD - Administration	CD - Building	CD - Recreation
LU2 – Encourage the redevelopment and rehabilitation of older properties within the city	✓		
LU7 – Provide a variety of recreation opportunities to meet the existing and future needs of Webster’s residents			✓
TR2: Promote alternative modes of transportation and related facilities including pedestrian and bicycle routes	✓		
CE1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines		✓	
OS1 – Maintain a strong, fiscally sustainable organization	✓	✓	

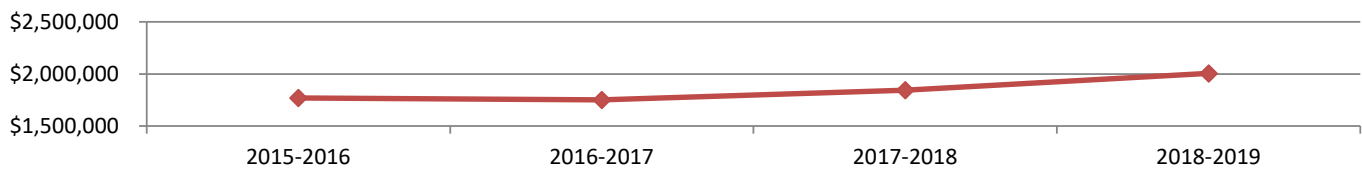
Community Development Function Expenditure Summary

Object	Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
0000	Personnel	\$ 1,389,807	\$ 1,378,066	\$ 1,421,680	\$ 1,424,950	\$ 1,482,690
1000	Supplies	59,293	64,285	72,860	79,410	78,780
2000	Maintenance	20,131	23,341	22,000	22,540	24,150
3000	Services	262,280	262,024	322,430	281,810	385,850
7000	Capital Outlay	-	-	-	-	-
8000	Other Financing Uses	37,990	23,220	33,690	33,690	33,940
Community Dev. Function		\$ 1,769,501	\$ 1,750,936	\$ 1,872,660	\$ 1,842,400	\$ 2,005,410

2018-2019 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 2018-2019

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

Goal: Maximize development opportunities for all large parcels within the city limits

Action Item: Utilize shared detention ponds and other shared infrastructure for larger tracts of land

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

Goal: Pursue Federal and State financial assistance grants for pedestrian and bicycle transportation projects

Action Item: Prepare a comprehensive list of funding sources and applicable grant applications for the East-West Shared Use Path

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 geographic information system with the latest technology, including new software and servers

SIGNIFICANT CHANGES IN THE FY 2018-2019 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Service contract expenditures rise due to higher software license fees
- Information technology expenditures rise to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2016-2017 ACTUAL</u>	<u>2017-2018 BUDGET</u>	<u>2017-2018 ESTIMATE</u>	<u>2018-2019 BUDGET</u>
Number of plats approved	8	4	9	6
Number of rezoning applications received	4	6	6	4
Number of special use permits issued	3	1	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
Total Employees (Full-Time Equivalents)	5.00	5.00	5.00	5.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 411,160	\$ 392,847	\$ 399,980	\$ 402,320	\$ 421,940
0150 Overtime	5,929	2,840	1,200	900	1,200
0200 Taxes	32,651	30,404	31,330	31,190	32,830
0250 Retirement	72,744	70,439	68,980	69,800	74,230
0300 Group Insurance	90,673	67,018	62,230	61,880	60,940
0310 W/C Insurance	1,252	1,009	1,130	920	1,200
0320 Disability Insurance	2,422	2,322	2,480	2,350	2,660
Total Personnel	616,831	566,879	567,330	569,360	595,000
Supplies					
1300 Kitchen & Janitorial	1,438	1,433	1,580	1,100	1,580
1400 Office & Postage	6,767	3,947	10,620	11,880	11,220
1450 Office Furnishings	594	-	1,500	5,000	750
1700 Small Tools & Equipment	-	1,356	500	2,500	-
1850 Uniform & Apparel	111	402	280	130	360
1900 Vehicle & Eqpt. Supplies	171	175	270	260	300
Total Supplies	9,081	7,313	14,750	20,870	14,210
Maintenance					
2050 Building Maintenance	204	181	-	-	-
2200 Machine & Eqpt. Maintenance	267	477	500	-	500
2450 Vehicle Maintenance	215	285	250	150	250
2900 Service Contracts	9,827	9,587	10,200	10,000	12,350
Total Maintenance	10,513	10,530	10,950	10,150	13,100
Services					
3110 Communication	791	820	900	830	840
3130 Consultant / Prof. Services	-	-	1,000	1,000	3,000
3190 Dues, Subscriptions, Books	1,494	1,569	2,030	1,970	2,030
3310 General Insurance	2,812	3,375	3,380	3,390	3,380
3312 Sec 125 Admin Fees	274	84	-	-	-
3330 Janitorial Services	1,303	1,300	1,390	1,390	1,390
3490 Printing	1,210	995	1,500	1,300	1,300
3530 Professional Development	5,148	1,828	6,600	6,500	6,600
3770 Utilities	6,294	6,667	4,510	4,690	4,610
3780 Water Charges	633	800	700	1,000	790
3880 Information Technology	33,610	44,030	28,270	28,270	40,560
Total Services	53,570	61,467	50,280	50,340	64,500
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	5,880	4,400	4,410	4,410	3,670
Total Other Financing Uses	5,880	4,400	4,410	4,410	3,670
CD Administration	\$ 695,874	\$ 650,588	\$ 647,720	\$ 655,130	\$ 690,480

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 2018-2019

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

Goal: Improve the effectiveness and timeliness 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 2018-2019 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditures for office furnishings decline after several conference room chairs were purchased during FY 17-18
- Small tools and equipment reflects a supplemental request to acquire two automated ticket writers for code enforcement
- Information technology expenditures rise to reflect changes to the cost allocation schedule
- Transfers for equipment replacement expand due to a higher contribution level

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u> <u>ACTUAL</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>2017-2018</u> <u>ESTIMATE</u>	<u>2018-2019</u> <u>BUDGET</u>
Number of permits issued	1,638	2,000	2,000	2,000
Number of inspections performed	6,543	6,500	6,500	6,500
Number of code enforcement cases processed	1,448	2,500	2,000	2,000

PERFORMANCE MEASURES

Percent of code violations abated	N/A	96%	96%	96%
Percent of initial plans reviewed within 14 days	99%	100%	99%	100%
Percent of inspections performed within 24 hours of request	100%	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
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
Total Employees (Full-Time Equivalents)	7.00	7.00	7.00	7.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 404,931	\$ 422,869	\$ 445,670	\$ 447,100	\$ 466,500
0150 Overtime	-	2,544	1,000	-	1,000
0200 Taxes	31,598	31,587	34,910	34,650	37,210
0250 Retirement	69,758	73,890	76,170	77,390	82,010
0300 Group Insurance	93,647	93,229	88,130	87,560	86,290
0310 W/C Insurance	1,639	1,419	1,590	1,290	1,690
0320 Disability Insurance	2,327	2,441	2,710	2,530	2,900
Total Personnel	603,901	627,978	650,180	650,520	677,600
Supplies					
1300 Kitchen & Janitorial	1,919	1,571	2,220	1,410	2,220
1400 Office & Postage	2,253	2,345	3,000	2,100	3,600
1450 Office Furnishings	-	-	4,500	8,000	2,500
1600 Safety & Health	200	255	900	300	400
1700 Small Tools & Equipment	372	4,065	150	-	7,150
1850 Uniform & Apparel	690	702	700	700	700
1900 Vehicle & Eqpt. Supplies	2,050	2,464	2,450	3,000	3,350
Total Supplies	7,483	11,403	13,920	15,510	19,920
Maintenance					
2050 Building Maintenance	363	323	-	-	-
2450 Vehicle Maintenance	1,103	2,117	1,500	1,800	1,500
2900 Service Contracts	3,846	3,780	4,450	4,050	4,450
Total Maintenance	5,312	6,221	5,950	5,850	5,950
Services					
3060 Contract Services	-	2,490	35,000	1,090	35,000
3110 Communication	3,806	4,433	4,660	4,600	3,060
3130 Consultant / Prof. Services	-	-	500	-	-
3190 Dues, Subscriptions, Books	5,819	2,225	5,600	6,500	5,600
3310 General Insurance	4,377	5,084	5,090	5,100	5,090
3312 Sec 125 Admin Fees	72	84	-	-	-
3330 Janitorial Services	2,330	2,327	2,490	2,490	2,490
3490 Printing	312	490	1,000	450	1,000
3530 Professional Development	7,973	7,600	9,800	9,500	9,800
3770 Utilities	11,305	11,962	8,090	8,440	8,280
3780 Water Charges	738	933	980	1,170	920
3880 Information Technology	36,660	36,940	33,920	33,920	52,510
Total Services	73,392	74,569	107,130	73,260	123,750
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	15,230	6,180	6,180	6,180	8,250
Total Other Financing Uses	15,230	6,180	6,180	6,180	8,250
CD Building	\$ 705,319	\$ 726,350	\$ 783,360	\$ 751,320	\$ 835,470

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 2018-2019

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 2018-2019 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Recreation program expenditures reflect a supplemental request to add several community events
- Information technology expenditures rise to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2016-2017 ACTUAL</u>	<u>2017-2018 BUDGET</u>	<u>2017-2018 ESTIMATE</u>	<u>2018-2019 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	10,465	10,645	10,525	10,525

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
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	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)	14.00	14.00	14.00	14.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 113,394	\$ 119,027	\$ 136,010	\$ 137,540	\$ 140,660
0150 Overtime	13,752	15,598	17,500	16,500	17,500
0200 Taxes	10,661	10,154	12,420	12,960	12,870
0250 Retirement	13,612	14,314	15,040	15,370	16,170
0300 Group Insurance	14,956	21,618	20,270	20,260	19,830
0310 W/C Insurance	2,291	2,089	2,450	1,990	2,540
0320 Disability Insurance	408	410	480	450	520
Total Personnel	169,075	183,209	204,170	205,070	210,090
Supplies					
1230 Holiday Supplies	1,957	1,526	1,600	1,330	1,600
1234 July 4 Celebration Committee	36,372	39,738	37,000	36,850	37,000
1300 Kitchen & Janitorial	2,031	1,654	2,000	1,650	2,000
1400 Office & Postage	1,632	654	1,300	1,300	1,500
1600 Safety & Health	-	207	-	-	-
1850 Uniform & Apparel	-	804	1,300	1,300	1,500
1900 Vehicle & Eqpt. Supplies	736	986	990	600	1,050
Total Supplies	42,729	45,570	44,190	43,030	44,650
Maintenance					
2050 Building Maintenance	360	950	1,000	1,080	1,000
2450 Vehicle Maintenance	2,062	3,700	2,100	3,500	2,100
2900 Service Contracts	1,884	1,941	2,000	1,960	2,000
Total Maintenance	4,306	6,591	5,100	6,540	5,100
Services					
3110 Communication	11	21	20	20	-
3190 Dues, Subscriptions, Books	604	772	720	720	720
3310 General Insurance	7,525	8,312	8,310	8,320	8,310
3330 Janitorial Services	32,758	30,231	32,780	28,720	32,780
3490 Printing	-	-	120	-	-
3530 Professional Development	312	1,333	1,050	580	1,050
3600 Recreation Program	49,889	45,981	52,710	51,000	77,510
3770 Utilities	29,370	26,553	21,320	20,960	18,830
3780 Water Charges	2,631	2,224	2,760	2,660	2,770
3880 Information Technology	12,220	10,560	45,230	45,230	55,630
Total Services	135,318	125,988	165,020	158,210	197,600
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	16,880	12,640	23,100	23,100	22,020
Total Other Financing Uses	16,880	12,640	23,100	23,100	22,020
CD Recreation	\$ 368,308	\$ 373,998	\$ 441,580	\$ 435,950	\$ 479,460

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 2017-2018

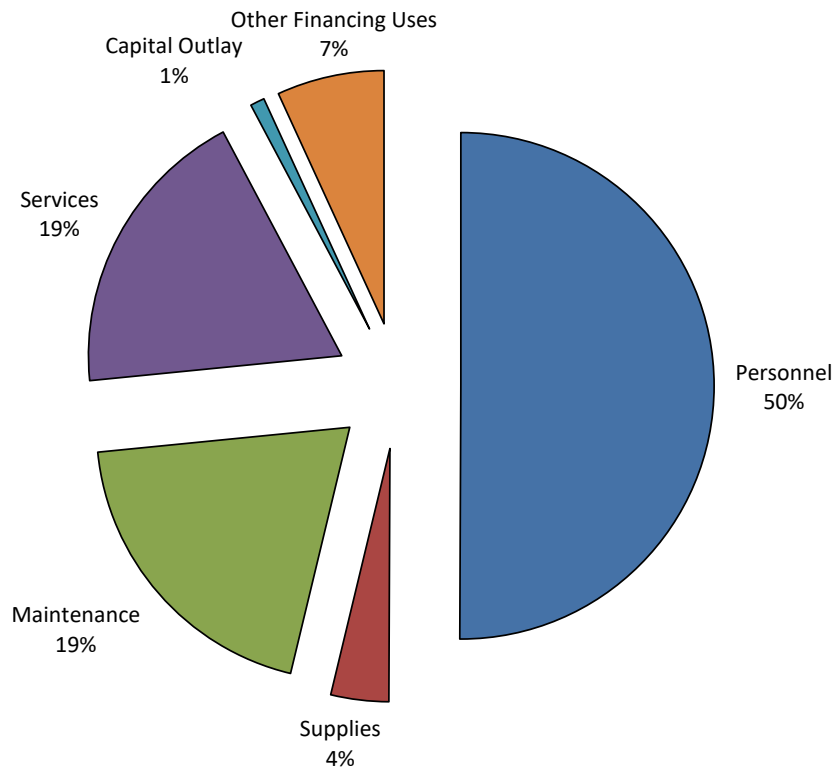
- Demolished the aging Community House and prepared land for future use
- Constructed sidewalks along Magnolia Avenue and Walnut Street
- Installed a new outdoor sound system at Texas Avenue Park
- Completed the NASA Parkway beautification project by planting trees in the median
- Constructed Genesis Boulevard and Jasmine Avenue to enhance development on the west side of the city

City Council Goals That Are Addressed In The FY 2018-2019 Annual Budget	PW - Administration	PW - Maintenance	PW – Parks Maintenance
CE1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines	✓	✓	✓
CE2 – Improve corridors and gateways into and throughout the community to promote strong branding and first impression			✓
CE5 – Create an attractive pedestrian friendly environment throughout the City of Webster to accommodate residents and visitors		✓	
CE6 – Encourage community activities that promote Webster’s brand		✓	
OS1 – Maintain a strong, fiscally sustainable organization	✓		

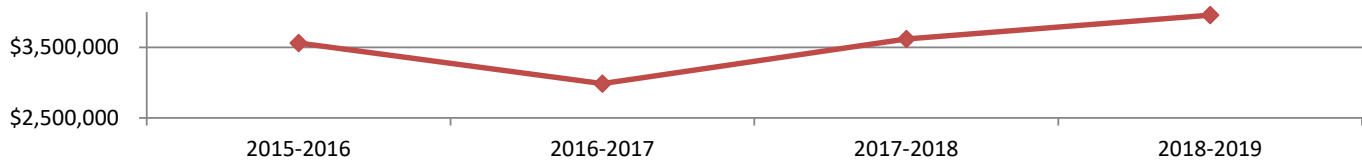
**Public Works Function
Expenditure Summary**

Object	Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
0000	Personnel	\$ 1,738,581	\$ 1,725,935	\$ 1,816,580	\$ 1,769,240	\$ 1,981,150
1000	Supplies	90,116	86,386	106,210	97,500	146,100
2000	Maintenance	411,138	360,453	503,680	466,790	778,430
3000	Services	623,027	595,789	641,190	661,940	744,410
7000	Capital Outlay	91,631	98,789	25,000	25,980	36,000
8000	Other Financing Uses	608,160	118,910	598,450	598,450	270,940
Public Works Function		\$ 3,562,654	\$ 2,986,261	\$ 3,691,110	\$ 3,619,900	\$ 3,957,030

2018-2019 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 2018-2019

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 2018-2019 BUDGET

- One Project Manager position is added to assist in the coordination and direction of all city projects
- Appropriations for office furnishings increase to replace the furniture in the office of the Assistant Director of Public Works
- Small tools and equipment expenditures reflect a supplemental request for a radio and computer for the new position
- Information technology expenditures rise to reflect changes to the cost allocation schedule
- Transfers for equipment replacement rise to reflect a supplemental request for an additional vehicle for the new position

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u> <u>ACTUAL</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>2017-2018</u> <u>ESTIMATE</u>	<u>2018-2019</u> <u>BUDGET</u>
Number of work orders processed	1,900	2,200	2,466	2,500
Number of safety meetings held	14	12	12	12
Number of consumer confidence reports distributed	1,500	1,500	1,800	1,800

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%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
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
Project Manager	-	-	-	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
Total Employees (Full-Time Equivalents)	5.00	5.00	5.00	6.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 353,895	\$ 362,994	\$ 398,220	\$ 394,200	\$ 480,650
0150 Overtime	2,036	3,186	4,750	1,850	4,750
0200 Taxes	27,608	27,868	30,950	30,400	38,580
0250 Retirement	61,505	65,168	67,630	68,550	85,150
0300 Group Insurance	99,372	73,998	69,120	68,730	87,540
0310 W/C Insurance	1,140	978	1,100	900	1,420
0320 Disability Insurance	2,061	2,167	2,410	2,280	3,030
Total Personnel	547,617	536,360	574,180	566,910	701,120
Supplies					
1300 Kitchen & Janitorial	5,369	6,086	5,500	6,180	5,500
1400 Office & Postage	4,899	4,744	5,250	5,320	5,250
1450 Office Furnishings	970	-	1,500	1,540	10,000
1600 Safety & Health	814	639	850	740	850
1700 Small Tools & Equipment	-	1,829	300	-	4,900
1850 Uniform & Apparel	2,160	2,312	2,950	3,060	4,100
1900 Vehicle & Eqpt. Supplies	1,957	2,386	2,910	3,130	4,230
Total Supplies	16,169	17,996	19,260	19,970	34,830
Maintenance					
2200 Machine & Eqpt. Maintenance	152	303	450	400	450
2450 Vehicle Maintenance	1,818	3,296	2,250	3,000	2,250
2900 Service Contracts	30,835	31,055	31,980	31,320	31,980
Total Maintenance	32,805	34,653	34,680	34,720	34,680
Services					
3110 Communication	11,501	15,145	15,780	15,800	15,540
3130 Consultant / Prof. Services	22,290	4,646	25,000	25,000	25,000
3190 Dues, Subscriptions, Books	936	1,743	2,360	2,410	2,360
3310 General Insurance	7,259	7,213	7,220	7,230	7,220
3312 Sec 125 Admin Fees	72	84	-	-	-
3530 Professional Development	5,169	6,027	8,150	8,000	8,150
3750 Uniform Service	365	407	-	-	-
3770 Utilities	23,091	21,050	16,820	16,970	14,580
3780 Water Charges	873	848	990	950	1,010
3880 Information Technology	44,300	30,350	40,990	40,990	82,240
Total Services	115,856	87,514	117,310	117,350	156,100
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	20,370	10,120	14,400	14,400	52,200
Total Other Financing Uses	20,370	10,120	14,400	14,400	52,200
PW Administration	\$ 732,817	\$ 686,643	\$ 759,830	\$ 753,350	\$ 978,930

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 2018-2019

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 2018-2019 BUDGET

- Small tools and equipment expenditures reflect a supplemental request to acquire an automated ticket writer for animal control
- Building maintenance appropriations include supplemental requests to remodel offices
- Expenditures for street maintenance rise to overlay the pavement at Professional Park
- Transfers for capital projects includes the construction of sidewalks

<u>WORKLOAD MEASURES</u>	<u>2016-2017 ACTUAL</u>	<u>2017-2018 BUDGET</u>	<u>2017-2018 ESTIMATE</u>	<u>2018-2019 BUDGET</u>
Linear feet of sidewalk maintained	156,680	179,000	141,159	143,000
Lane miles of streets maintained	66	71	64	66
Fleet vehicles and equipment maintained	150	151	153	153

PERFORMANCE MEASURES

Percent of surveyed sidewalks requiring repair	<1%	<1%	<1%	<1%
Percent of surveyed streets requiring repair	<1%	<1%	<1%	<1%
Percent of vehicles receiving preventative maintenance	100%	100%	100%	100%

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

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 456,193	\$ 449,801	\$ 492,220	\$ 482,670	\$ 484,280
0150 Overtime	19,603	32,348	21,000	18,000	21,000
0200 Taxes	37,373	36,344	40,690	39,440	40,720
0250 Retirement	82,610	85,507	87,910	86,590	88,640
0300 Group Insurance	165,310	135,870	128,070	127,520	152,350
0310 W/C Insurance	13,257	10,841	12,280	10,000	12,490
0320 Disability Insurance	2,605	2,716	3,000	2,470	3,050
Total Personnel	776,951	753,427	785,170	766,690	802,530
Supplies					
1600 Safety & Health	4,119	3,184	3,100	3,640	3,100
1650 Shop Supplies	7,508	5,394	6,100	6,870	6,100
1700 Small Tools & Equipment	10,687	12,132	11,100	7,200	16,500
1850 Uniform & Apparel	654	350	600	400	600
1900 Vehicle & Eqpt. Supplies	8,402	10,144	10,870	8,020	11,980
Total Supplies	31,369	31,204	31,770	26,130	38,280
Maintenance					
2050 Building Maintenance	146,465	194,196	251,500	234,000	303,500
2100 Property Maintenance	2,895	1,870	-	-	-
2200 Machine & Eqpt. Maintenance	13,923	3,902	10,000	3,800	5,000
2250 Signage Maintenance	9,113	7,989	9,000	17,650	30,000
2300 Street Maintenance	62,045	36,969	100,000	84,000	250,000
2450 Vehicle Maintenance	5,100	8,991	9,500	9,420	9,500
2900 Service Contracts	16,021	16,311	17,000	11,000	12,250
Total Maintenance	255,562	270,226	397,000	359,870	610,250
Services					
3010 Animal Control	4,348	5,133	14,500	8,900	14,500
3110 Communication	237	481	540	400	480
3190 Dues, Subscriptions, Books	35	287	150	230	250
3310 General Insurance	10,537	11,732	11,730	11,740	11,730
3312 Sec 125 Admin Fees	146	84	-	-	-
3390 Mosquito Control	11,840	15,888	15,500	15,500	15,500
3530 Professional Development	6,702	9,612	10,200	13,000	15,700
3610 Recycling	459	638	700	550	700
3630 Rentals	6,608	6,029	6,400	6,470	6,400
3670 Street Lights	196,126	197,519	172,720	203,830	210,000
3750 Uniform Service	7,562	8,562	8,160	8,100	9,000
3880 Information Technology	42,370	31,030	39,570	39,570	14,660
Total Services	286,971	286,995	280,170	308,290	298,920
Capital Outlay					
7200 Machine & Equipment	-	-	-	-	36,000
Total Capital Outlay	-	-	-	-	36,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	58,770	45,400	44,910	44,910	46,560
8021 Transfer to Gen Proj Fund	100,000	26,000	500,000	500,000	125,000
Total Other Financing Uses	158,770	71,400	544,910	544,910	171,560
PW Maintenance	\$ 1,509,623	\$ 1,413,252	\$ 2,039,020	\$ 2,005,890	\$ 1,957,540

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 2018-2019

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 all of the lights at Green Acres Park

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

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

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

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

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

SIGNIFICANT CHANGES IN THE FY 2018-2019 BUDGET

- Appropriations for holiday supplies increase to replace banners and Christmas decorations at the City Hall complex
- Property maintenance expenditures rise to replace the lighting at Green Acres Park and a water pump at the splash pad
- Contract service costs grow due to the mowing of areas around city-owned monument signs and detention ponds
- Transfers for equipment replacement expand due to a higher contribution level

<u>WORKLOAD MEASURES</u>	<u>2016-2017 ACTUAL</u>	<u>2017-2018 BUDGET</u>	<u>2017-2018 ESTIMATE</u>	<u>2018-2019 BUDGET</u>
Acres of park space maintained	26	28	26	28
Number of pieces of park equipment maintained	193	198	198	204
Number of facilities that require landscaping	19	21	21	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%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
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
Total Employees (Full-Time Equivalents)	7.00	7.00	7.00	7.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 236,348	\$ 252,156	\$ 283,510	\$ 267,950	\$ 297,700
0150 Overtime	14,593	25,974	13,000	16,000	13,000
0200 Taxes	19,986	21,024	23,510	22,300	25,220
0250 Retirement	43,364	49,072	50,230	49,110	54,500
0300 Group Insurance	90,888	79,862	78,240	73,170	77,660
0310 W/C Insurance	7,514	6,520	7,000	5,700	7,540
0320 Disability Insurance	1,321	1,541	1,740	1,410	1,880
Total Personnel	414,014	436,148	457,230	435,640	477,500
Supplies					
1100 Chemical	8,963	9,873	14,100	9,860	11,500
1230 Holiday Supplies	10,737	4,629	10,000	10,100	30,000
1300 Kitchen & Janitorial	5,895	6,153	6,000	5,500	6,000
1600 Safety & Health	3,291	2,769	2,800	3,250	2,800
1700 Small Tools & Equipment	6,006	6,220	11,500	11,000	10,000
1900 Vehicle & Eqpt. Supplies	7,685	7,542	10,780	11,690	12,690
Total Supplies	42,578	37,185	55,180	51,400	72,990
Maintenance					
2050 Building Maintenance	20,241	500	1,100	930	1,100
2100 Property Maintenance	89,985	36,545	58,500	60,740	119,000
2200 Machine & Eqpt. Maintenance	7,687	8,981	6,500	5,720	7,500
2450 Vehicle Maintenance	4,858	9,547	5,900	4,810	5,900
Total Maintenance	122,770	55,573	72,000	72,200	133,500
Services					
3060 Contract Services	58,537	58,720	61,000	51,530	107,000
3070 Contract Personnel	83,667	84,096	95,000	84,620	95,000
3110 Communication	2	10	50	10	-
3190 Dues, Subscriptions, Books	450	175	500	420	500
3310 General Insurance	6,791	8,666	7,670	7,680	7,670
3312 Sec 125 Admin Fees	146	84	-	-	-
3530 Professional Development	9,086	7,531	8,500	8,400	8,500
3630 Rentals	284	1,972	1,800	900	1,800
3750 Uniform Service	2,164	2,635	2,730	2,500	2,730
3770 Utilities	29,428	29,238	23,910	24,120	22,370
3780 Water Charges	21,945	22,873	22,760	36,330	29,170
3880 Information Technology	7,700	5,280	19,790	19,790	14,650
Total Services	220,200	221,280	243,710	236,300	289,390
Capital Outlay					
7050 Building & Property	91,631	98,789	-	-	-
7200 Machine & Equipment	-	-	25,000	25,980	-
Total Capital Outlay	91,631	98,789	25,000	25,980	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	49,020	37,390	39,140	39,140	47,180
8009 Transfer to Parks Constr Fund	380,000	-	-	-	-
Total Other Financing Uses	429,020	37,390	39,140	39,140	47,180
PW Parks Maintenance	\$ 1,320,214	\$ 886,366	\$ 892,260	\$ 860,660	\$ 1,020,560

Public Safety Function

DIVISIONS

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

MISSION

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

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

SIGNIFICANT PUBLIC SAFETY ACHIEVEMENTS DURING FY 2017-2018

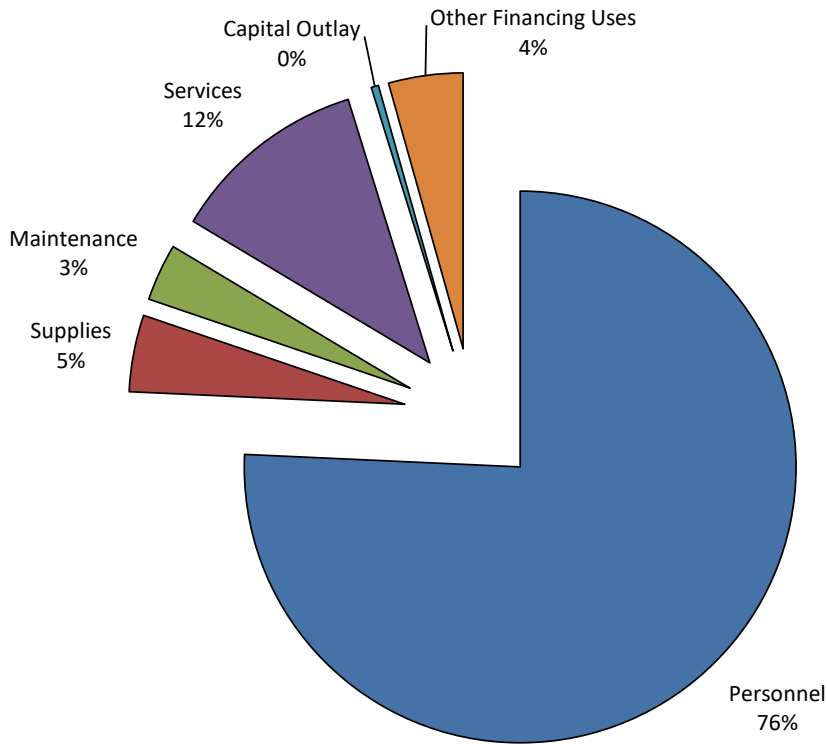
- Maintained all Texas Police Chiefs Association Recognition Program standards
- Transitioned to new administrative leadership with the appointment of a new Police Chief and Assistant Police Chief
- Facilitated the adoption of a city ordinance restricting the locations where registered sex offenders may reside
- Completed active shooter training for all city employees and many local businesses
- Obtained a state grant for the procurement of rifle-resistant body armor for police officers
- Organized and hosted a regional K9 first-aid training conference
- Created a fully-functional emergency operations center at the fire station
- Began enforcement of code violations related to parking in fire lanes and near fire hydrants
- Maintained Best Practice standards for fire protection
- Completed the classroom portion of paramedic training for all personnel

City Council Goals That Are Addressed In The FY 2018-2019 Annual Budget	Police - Administration	Police – Crime Investigation	PD - Patrol	PD - Communications	Fire – Prevention	Fire- Operations
CE6 – Encourage community activities that promote Webster’s brand				✓		
PS1 – Prevent, control, and reduce crime	✓	✓	✓	✓		
PS2 – Maintain a high level of fire protection service					✓	✓
PS3 – Achieve an effective emergency management plan					✓	
OS1 – Maintain a strong, fiscally sustainable organization	✓					

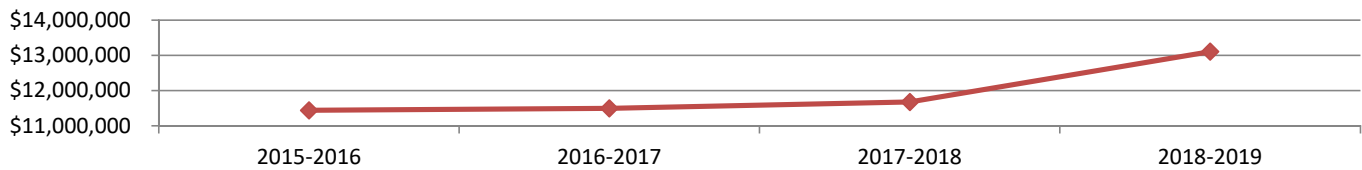
Public Safety Function Expenditure Summary

Object	Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
0000	Personnel	\$ 8,476,308	\$ 9,108,382	\$ 9,720,400	\$ 9,177,360	\$ 9,925,200
1000	Supplies	543,343	379,923	465,130	425,860	589,930
2000	Maintenance	303,758	376,133	377,010	410,500	438,950
3000	Services	954,266	1,100,598	1,140,160	1,101,680	1,525,500
7000	Capital Outlay	343,344	65,815	33,000	81,180	56,000
8000	Other Financing Uses	819,550	470,471	453,520	479,520	571,390
Public Safety Function		\$ 11,440,568	\$ 11,501,323	\$ 12,189,220	\$ 11,676,100	\$ 13,106,970

2018-2019 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 2018-2019

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 2018-2019 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Service contract costs increase to purchase and maintain investigation software
- Professional development costs grow as more leadership training becomes available
- Information technology expenditures rise to reflect changes to the cost allocation schedule
- Transfers for equipment replacement expand due to a higher contribution level

<u>WORKLOAD MEASURES</u>	2016-2017 ACTUAL	2017-2018 BUDGET	2017-2018 ESTIMATE	2018-2019 BUDGET
Number of employees completing field training program	5	3	5	3
Number of victim assistance consultations	75	70	80	80
Number of internal affairs cases initiated	5	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%

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

Chief of Police	1.00	1.00	1.00	1.00
Assistant 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	-	-	-
Police Officer - Victim Assistance Liaison	1.00	1.00	1.00	1.00
Information Technology Administrator	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	9.00	8.00	8.00	8.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 571,314	\$ 737,911	\$ 731,770	\$ 705,620	\$ 773,050
0150 Overtime	1,925	21,842	8,500	2,300	8,500
0200 Taxes	43,455	57,626	56,490	53,870	58,890
0250 Retirement	99,056	136,755	125,420	122,540	137,100
0300 Group Insurance	142,099	162,956	134,990	124,800	126,470
0310 W/C Insurance	9,937	9,887	9,610	7,830	10,410
0320 Disability Insurance	3,180	4,341	4,380	3,920	4,770
Total Personnel	870,966	1,131,319	1,071,160	1,020,880	1,119,190
Supplies					
1050 Certificate & Award	364	1,531	4,000	4,000	5,000
1300 Kitchen & Janitorial	8,267	9,182	9,500	9,100	9,500
1400 Office & Postage	6,807	7,615	10,750	11,500	11,350
1450 Office Furnishings	9,559	430	1,000	1,700	1,000
1600 Safety & Health	955	742	950	900	1,600
1700 Small Tools & Equipment	-	2,339	2,400	3,000	3,000
1850 Uniform & Apparel	1,870	2,860	3,450	3,150	3,510
1900 Vehicle & Eqpt. Supplies	4,092	7,305	6,100	5,250	6,420
Total Supplies	31,913	32,004	38,150	38,600	41,380
Maintenance					
2050 Building Maintenance	23,096	30,555	19,300	18,500	24,300
2200 Machine & Eqpt. Maintenance	100	540	1,500	2,500	3,000
2450 Vehicle Maintenance	608	7,297	2,830	1,100	2,830
2900 Service Contracts	3,954	44,932	49,420	50,700	63,450
2910 OSSI Support Services	34,224	26,593	29,540	27,400	28,770
Total Maintenance	61,981	109,917	102,590	100,200	122,350
Services					
3110 Communication	60,972	74,273	78,360	72,000	73,160
3190 Dues, Subscriptions, Books	2,812	3,719	5,790	5,200	5,860
3310 General Insurance	93,153	104,767	93,360	94,200	93,360
3312 Sec 125 Admin Fees	226	342	-	-	-
3330 Janitorial Services	29,945	30,128	32,800	31,800	32,920
3440 Technology Services	16,583	16,090	24,980	20,220	24,780
3490 Printing	1,110	1,485	2,000	1,020	2,250
3510 Prisoner Support	11,138	13,039	15,950	13,600	15,950
3530 Professional Development	13,761	18,891	15,300	17,400	26,500
3590 Public Relations	4,524	6,259	6,700	5,200	6,700
3750 Uniform Service	65	41	400	90	400
3770 Utilities	79,430	82,409	55,680	55,350	52,130
3780 Water Charges	2,810	3,140	3,440	3,550	3,320
3880 Information Technology	44,270	35,030	68,690	68,690	86,650
Total Services	360,800	389,613	403,450	388,320	423,980
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	45,310	32,340	44,100	44,100	76,800
8021 Transfer to Gen Proj Fund	190,000	-	-	-	-
Total Other Financing Uses	235,310	32,340	44,100	44,100	76,800
Police Administration	\$ 1,560,970	\$ 1,695,193	\$ 1,659,450	\$ 1,592,100	\$ 1,783,700

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 2018-2019

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 2018-2019 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditures for small tools and equipment rise to purchase crime scene tools and office chairs
- Medical services charges fall to historical spending levels
- Professional development costs grow as more leadership training becomes available
- Information technology expenditures grow to acquire several new computers

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u> <u>ACTUAL</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>2017-2018</u> <u>ESTIMATE</u>	<u>2018-2019</u> <u>BUDGET</u>
Number of cases cleared arrest / warrant	132	141	145	145
Number of cases inactivated	893	945	955	955
Number of cases cleared	334	417	433	433
<u>PERFORMANCE MEASURES</u>				
Percent of investigations completed within 90 days	99%	99%	99%	99%
Number of cases cleared per detective	136	176	184	193
Number of non-evidentiary pieces disposed	364	375	500	500

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

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 400,206	\$ 460,357	\$ 532,680	\$ 452,910	\$ 561,050
0150 Overtime	6,356	17,753	7,300	2,300	7,300
0200 Taxes	38,405	39,178	42,530	37,910	44,930
0250 Retirement	87,434	93,411	93,510	86,600	99,700
0300 Group Insurance	148,563	124,753	116,940	120,990	118,120
0310 W/C Insurance	9,357	8,073	8,920	7,260	9,440
0320 Disability Insurance	2,651	2,794	3,110	2,950	3,310
Total Personnel	692,973	746,319	804,990	710,920	843,850
Supplies					
1250 Investigative Supplies	3,366	4,645	4,260	3,200	4,000
1700 Small Tools & Equipment	634	-	-	-	6,100
1850 Uniform & Apparel	1,274	870	1,220	1,230	1,220
1900 Vehicle & Eqpt. Supplies	7,884	13,222	11,900	9,900	12,850
Total Supplies	13,158	18,737	17,380	14,330	24,170
Maintenance					
2450 Vehicle Maintenance	7,952	5,593	4,000	2,200	4,080
Total Maintenance	7,952	5,593	4,000	2,200	4,080
Services					
3190 Dues, Subscriptions, Books	533	234	850	300	960
3240 Investigative Services	2,522	2,160	3,040	2,000	3,040
3312 Sec 125 Admin Fees	366	342	-	-	-
3340 Medical Services	-	814	5,000	2,000	2,000
3530 Professional Development	7,893	9,310	8,000	7,000	15,240
3880 Information Technology	38,160	29,030	39,160	39,160	52,800
Total Services	49,473	41,890	56,050	50,460	74,040
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	52,000	39,000	46,500	46,500	53,000
8042 Transfer to Grant Fund	27,680	15,199	-	26,000	-
Total Other Financing Uses	79,680	54,199	46,500	72,500	53,000
Police CID	\$ 843,235	\$ 866,737	\$ 928,920	\$ 850,410	\$ 999,140

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 2018-2019

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 2018-2019 BUDGET

- Appropriations for small tools and equipment rise to acquire speed signs, computer equipment, and self-defense products
- Expenditures for vehicle and equipment supplies grow due to higher fuel consumption and prices
- Information technology expenditures rise to reflect changes to the cost allocation schedule
- Capital outlay reflects the purchase of a surveillance trailer, metal detector, and commercial vehicle enforcement equipment

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2017-2018</u>	<u>2018-2019</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of calls for service	23,215	27,500	27,500	28,000
Number of arrests made	1,678	2,000	2,050	2,000
Number of offense reports taken	2,543	4,100	4,050	4,100
 <u>PERFORMANCE MEASURES</u>				
Number of traffic accidents	1,184	1,287	1,400	1,386
Number of vehicle crimes	393	396	400	396
Number of narcotics arrests	346	426	420	425

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

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 2,280,582	\$ 2,205,753	\$ 2,462,010	\$ 2,389,390	\$ 2,499,170
0150 Overtime	109,963	227,096	120,000	130,000	130,000
0200 Taxes	186,267	186,134	203,500	195,690	208,580
0250 Retirement	416,098	436,311	446,300	436,550	461,220
0300 Group Insurance	618,251	490,500	509,500	460,350	455,590
0310 W/C Insurance	44,718	37,899	42,540	34,630	43,650
0320 Disability Insurance	12,651	12,791	14,890	13,210	15,290
Total Personnel	3,668,531	3,596,484	3,798,740	3,659,820	3,813,500
Supplies					
1450 Office Furnishings	2,863	2,070	2,000	2,620	2,500
1700 Small Tools & Equipment	246,335	34,845	38,500	38,000	57,200
1850 Uniform & Apparel	23,237	23,759	29,910	35,000	35,000
1900 Vehicle & Eqpt. Supplies	61,041	76,745	92,500	88,200	103,670
Total Supplies	333,476	137,418	162,910	163,820	198,370
Maintenance					
2150 K-9 Maintenance	7,961	5,378	7,000	3,200	7,000
2450 Vehicle Maintenance	43,290	48,070	52,000	50,500	52,000
2900 Service Contracts	10,143	-	12,500	9,130	10,500
Total Maintenance	61,394	53,448	71,500	62,830	69,500
Services					
3190 Dues, Subscriptions, Books	690	475	1,000	500	1,120
3312 Sec 125 Admin Fees	844	1,070	-	-	-
3530 Professional Development	14,525	27,812	18,600	22,000	24,900
3590 Public Relations	195	-	-	-	-
3880 Information Technology	123,630	149,090	124,370	124,370	139,450
Total Services	139,884	178,447	143,970	146,870	165,470
Capital Outlay					
7200 Machine & Equipment	317,502	7,075	-	-	56,000
Total Capital Outlay	317,502	7,075	-	-	56,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	429,500	303,270	303,270	303,270	301,000
Total Other Financing Uses	429,500	303,270	303,270	303,270	301,000
Police Patrol	\$ 4,950,287	\$ 4,276,142	\$ 4,480,390	\$ 4,336,610	\$ 4,603,840

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 2018-2019

CE6: Encourage community activities that promote Webster's brand

Goal: Strengthen the relationship between police and the community

Action Item: Attend multiple community events and facilitate the Webster Citizen's Police Academy

PS1: Prevent, control, and reduce crime

Goal: Improve the quality of interactions with the public and staff

Action Item: Monitor employee performance with audio recordings

Goal: Improve the efficiency of the communications center during peak hours

Action Item: Hire two additional telecommunications operators to assist with the increased call volume at certain times of the day

SIGNIFICANT CHANGES IN THE FY 2018-2019 BUDGET

- Two Telecommunications Operator positions are added to provide support during peak hours of operation
- Appropriations for office furnishings increase to replace the furniture in the records office
- Professional development costs grow as more leadership training becomes available
- Information technology expenditures rise to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u> <u>ACTUAL</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>2017-2018</u> <u>ESTIMATE</u>	<u>2018-2019</u> <u>BUDGET</u>
Number of calls for service	44,183	40,000	44,562	45,676
Number of requests for information	6,000	6,100	6,710	6,800
Number of reports processed	4,100	4,200	4,620	4,700

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	84	85	90

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
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	12.00
Total Employees (Full-Time Equivalents)	15.00	15.00	15.00	17.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 777,276	\$ 765,417	\$ 840,640	\$ 848,130	\$ 960,190
0150 Overtime	53,665	85,680	50,000	50,000	55,000
0200 Taxes	64,531	64,367	70,630	69,250	81,180
0250 Retirement	143,564	151,649	153,730	155,400	178,090
0300 Group Insurance	237,378	218,340	206,970	205,090	242,330
0310 W/C Insurance	3,228	2,744	3,060	2,490	3,400
0320 Disability Insurance	4,414	4,562	5,060	4,740	5,860
Total Personnel	1,284,056	1,292,758	1,330,090	1,335,100	1,526,050
Supplies					
1450 Office Furnishings	4,259	5,645	3,720	3,600	11,220
1700 Small Tools & Equipment	4,274	4,825	1,000	1,200	1,000
1850 Uniform & Apparel	2,096	2,131	2,620	2,500	3,370
Total Supplies	10,629	12,601	7,340	7,300	15,590
Services					
3110 Communication	512	837	750	710	750
3190 Dues, Subscriptions, Books	1,518	2,140	2,700	1,900	2,760
3312 Sec 125 Admin Fees	444	597	-	-	-
3530 Professional Development	8,585	6,166	9,100	8,000	11,100
3880 Information Technology	55,500	42,220	33,350	33,350	39,560
Total Services	66,558	51,960	45,900	43,960	54,170
Police Communications	\$ 1,361,243	\$ 1,357,318	\$ 1,383,330	\$ 1,386,360	\$ 1,595,810

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 2018-2019

PS2: Maintain a high level of fire protection service

Goal: Inspect all commercial occupancies on an annual basis

Action Item: Implement a company-level inspection program to ensure coverage

Goal: Expand fire safety education to all ages

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

Goal: Conduct an emergency scenario involving each city department to ensure competency

Action Item: Lead a full-scale disaster exercise at the emergency operations center

SIGNIFICANT CHANGES IN THE FY 2018-2019 BUDGET

- One Assistant Fire Chief position transfers from the Fire Operations division to assist with emergency operations
- One Administrative Assistant position transfers from the Emergency Management division to provide administrative support
- Expenditures for small tools and equipment rise to purchase handheld radios and body cameras
- Professional development costs grow due to the absorption of the emergency management function into this division
- Information technology expenditures rise with the move of the emergency operations center into the fire station
- Capital outlay falls after the purchase of a digital fire simulator during FY 17-18

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2017-2018</u>	<u>2018-2019</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of fire inspections performed	999	1,500	1,250	1,500
Number of plans reviewed	244	200	298	300
Number of public education programs provided	21	40	28	40

PERFORMANCE MEASURES

Percent of plans reviewed within two weeks of receipt	98%	98%	99%	98%
Percent of commercial structures inspected	95%	95%	95%	95%
Fire code compliance rate of structures inspected	90%	90%	91%	90%

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

Fire Chief	1.00	1.00	1.00	1.00
Assistant Fire Chief	-	-	-	1.00
Fire Marshal	1.00	1.00	1.00	1.00
Assistant Fire Marshal	1.00	1.00	1.00	1.00
Fire Protection Specialist	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	-	1.00
Total Employees (Full-Time Equivalents)	5.00	5.00	5.00	7.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 195,222	\$ 396,226	\$ 438,910	\$ 508,850	\$ 626,560
0150 Overtime	23,053	23,110	7,000	40,000	24,000
0200 Taxes	19,565	33,640	33,470	39,810	50,090
0250 Retirement	44,664	78,482	73,830	92,570	114,120
0300 Group Insurance	63,014	65,724	64,830	61,120	82,800
0310 W/C Insurance	2,729	3,824	4,380	3,570	6,540
0320 Disability Insurance	1,209	2,143	2,580	2,390	3,850
Total Personnel	349,455	603,148	625,000	748,310	907,960
Supplies					
1200 Fire Prevention Supplies	4,812	6,531	8,000	4,500	8,230
1250 Investigative Supplies	-	-	230	-	-
1400 Office & Postage	57	-	-	-	-
1600 Safety & Health	-	1,788	2,050	2,000	3,050
1700 Small Tools & Equipment	187	374	1,500	7,200	16,000
1850 Uniform & Apparel	4,155	5,145	6,170	4,800	6,170
1900 Vehicle & Eqpt. Supplies	2,673	3,160	4,330	5,280	7,200
Total Supplies	11,885	16,998	22,280	23,780	40,650
Maintenance					
2200 Machine & Eqpt. Maintenance	-	-	100	-	-
2450 Vehicle Maintenance	1,331	402	1,000	1,000	2,000
Total Maintenance	1,331	402	1,100	1,000	2,000
Services					
3110 Communication	1,885	1,482	1,740	2,050	8,390
3190 Dues, Subscriptions, Books	4,657	1,433	5,820	6,000	7,200
3310 General Insurance	2,708	3,012	3,010	3,020	3,010
3312 Sec 125 Admin Fees	146	168	-	-	-
3490 Printing	90	170	750	750	950
3530 Professional Development	3,162	4,589	11,200	8,500	29,200
3880 Information Technology	22,910	19,790	35,760	35,760	68,870
Total Services	35,558	30,643	58,280	56,080	117,620
Capital Outlay					
7200 Machine & Equipment	-	-	16,000	16,000	-
Total Capital Outlay	-	-	16,000	16,000	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	18,380	13,780	13,780	13,780	26,380
Total Other Financing Uses	18,380	13,780	13,780	13,780	26,380
Fire Prevention	\$ 416,609	\$ 664,971	\$ 736,440	\$ 858,950	\$ 1,094,610

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 2018-2019

PS2: Maintain a high level of fire protection service

Goal: Begin a self-assessment and review for a Texas Best Practice update

Action Item: Correct any deficiencies that are found and file the required report

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: Provide advanced life support capabilities for first-out apparatus

SIGNIFICANT CHANGES IN THE FY 2018-2019 BUDGET

- One Assistant Fire Chief position transfers to the Fire Prevention division to assist with emergency operations
- Appropriations for office furnishings increase to replace several office chairs
- Small tools and equipment costs rise with the purchase of a defibrillator/monitor unit for the fire apparatus
- Uniform and apparel expenditures include a supplemental request to acquire ballistic vests for firefighters
- Charges for EMS services grow to add a second ambulance on shift twelve hours per day
- Transfers for equipment replacement expand to set aside deployment funds for future vehicle replacement

<u>WORKLOAD MEASURES</u>	<u>2016-2017 ACTUAL</u>	<u>2017-2018 BUDGET</u>	<u>2017-2018 ESTIMATE</u>	<u>2018-2019 BUDGET</u>
Number of calls for fire services	1,833	2,000	2,100	2,500
Number of calls for emergency medical services	2,261	3,000	2,450	2,600
Number of patients treated	2,261	3,300	2,450	2,600

PERFORMANCE MEASURES

Response time within 3-5 minutes for fire services	95%	95%	95%	95%
Response time within 3-5 minutes for EMS	90%	90%	90%	90%
Patients treated per 1,000 population	188	275	204	217

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,920 HOURS PER YEAR)</u>				
Assistant Fire Chief	-	1.00	1.00	-
Shift Commander	3.00	3.00	3.00	3.00
Fire Officer	3.00	3.00	3.00	3.00
Driver	3.00	3.00	3.00	3.00
Firefighter	6.00	6.00	6.00	6.00
Total Employees (Full-Time Equivalents)	15.00	16.00	16.00	15.00

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 999,813	\$ 798,802	\$ 1,062,460	\$ 878,030	\$ 976,080
0150 Overtime	182,230	179,189	214,920	205,000	200,000
0200 Taxes	99,454	89,161	99,780	83,180	93,070
0250 Retirement	216,836	207,600	219,590	190,600	206,310
0300 Group Insurance	93,430	209,787	221,920	215,630	217,910
0310 W/C Insurance	16,627	13,040	16,300	12,280	15,200
0320 Disability Insurance	1,937	4,898	6,460	4,960	6,080
Total Personnel	1,610,328	1,502,477	1,841,430	1,589,680	1,714,650
Supplies					
1100 Chemical	1,370	1,284	2,000	1,250	2,000
1230 Holiday Supplies	-	50	250	150	250
1300 Kitchen & Janitorial	8,534	6,420	8,500	6,100	8,500
1400 Office & Postage	11,015	12,010	15,810	12,000	17,310
1450 Office Furnishings	-	-	-	-	11,000
1600 Safety & Health	17,919	11,772	15,610	15,600	15,610
1700 Small Tools & Equipment	60,554	34,446	53,200	53,000	81,700
1850 Uniform & Apparel	22,918	68,955	95,000	66,000	107,500
1900 Vehicle & Eqpt. Supplies	19,973	15,990	21,700	22,000	25,900
Total Supplies	142,282	150,926	212,070	176,100	269,770
Maintenance					
2050 Building Maintenance	19,998	10,424	12,500	15,020	27,500
2200 Machine & Eqpt. Maintenance	22,202	13,784	28,950	17,800	31,450
2450 Vehicle Maintenance	111,927	142,212	115,000	175,000	146,800
2900 Service Contracts	16,972	30,257	29,270	29,500	35,270
Total Maintenance	171,100	196,678	185,720	237,320	241,020
Services					
3110 Communication	29,053	36,839	40,050	38,000	40,140
3190 Dues, Subscriptions, Books	8,093	19,335	18,400	11,500	18,480
3230 EMS Services	40,000	40,000	40,000	40,000	394,000
3290 Fire Services	930	24,565	2,200	2,200	2,200
3310 General Insurance	31,624	40,200	40,200	40,240	40,200
3312 Sec 125 Admin Fees	72	84	-	-	-
3330 Janitorial Services	20,000	20,000	20,200	19,500	20,200
3490 Printing	-	187	690	400	690
3530 Professional Development	31,270	30,916	35,990	45,000	40,000
3590 Public Relations	3,499	6,173	10,200	8,200	12,550
3750 Uniform Service	4,982	-	3,690	3,600	6,090
3770 Utilities	78,525	81,203	55,230	55,720	51,760
3780 Water Charges	3,536	3,106	3,760	2,900	3,870
3880 Information Technology	50,410	48,587	74,410	74,410	60,040
Total Services	301,993	351,194	345,020	341,670	690,220
Capital Outlay					
7200 Machine & Equipment	25,842	58,740	17,000	21,810	-
Total Capital Outlay	25,842	58,740	17,000	21,810	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	55,500	41,520	39,870	39,870	114,210
8042 Transfer to Grant Fund	1,180	11,920	-	-	-
Total Other Financing Uses	56,680	53,440	39,870	39,870	114,210
Fire Operations	\$ 2,308,224	\$ 2,313,456	\$ 2,641,110	\$ 2,406,450	\$ 3,029,870

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. The duties of this division are being absorbed by the Fire Prevention division beginning in FY 2018-2019.

DIVISION GOALS AND ACTION ITEMS FOR FY 2018-2019

Goal: N/A
Action Item: N/A

Goal: N/A
Action Item: N/A

Goal: N/A
Action Item: N/A

SIGNIFICANT CHANGES IN THE FY 2018-2019 BUDGET

- One Director of Emergency Management position is eliminated with its job duties being performed by the Fire Chief
- One Administrative Assistant position transfers to the Fire Prevention division to provide administrative support
- Appropriations for the emergency management function are transferred into the Fire Prevention division in FY 18-19

<u>WORKLOAD MEASURES</u>	<u>2016-2017 ACTUAL</u>	<u>2017-2018 BUDGET</u>	<u>2017-2018 ESTIMATE</u>	<u>2018-2019 BUDGET</u>
Number of training exercises successfully completed	4	4	4	N/A
Number of community outreach events attended	6	6	5	N/A
Number of staff meetings for disaster preparedness	5	5	5	N/A

<u>PERFORMANCE MEASURES</u>	2016-2017	2017-2018	2017-2018	2018-2019
Employees compliant with incident management standards	90%	100%	100%	N/A
Percent of disaster preparedness plans updated	100%	100%	100%	N/A
Percent of emergency communication systems operational	100%	100%	100%	N/A

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

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ -	\$ 160,375	\$ 175,960	\$ 79,130	\$ -
0150 Overtime	-	2,191	300	-	-
0200 Taxes	-	12,943	13,650	5,870	-
0250 Retirement	-	30,430	30,690	17,000	-
0300 Group Insurance	-	28,710	26,970	10,070	-
0310 W/C Insurance	-	268	320	260	-
0320 Disability Insurance	-	961	1,100	320	-
Total Personnel	-	235,878	248,990	112,650	-
Supplies					
1400 Office & Postage	-	1,324	1,900	500	-
1450 Office Furnishings	-	4,998	-	-	-
1600 Safety & Health	-	150	500	580	-
1700 Small Tools & Equipment	-	3,281	1,000	250	-
1900 Vehicle & Eqpt. Supplies	-	1,487	1,600	600	-
Total Supplies	-	11,240	5,000	1,930	-
Maintenance					
2450 Vehicle Maintenance	-	344	500	-	-
2900 Service Contracts	-	9,750	11,600	6,950	-
Total Maintenance	-	10,094	12,100	6,950	-
Services					
3110 Communication	-	3,667	4,300	1,200	-
3190 Dues, Subscriptions, Books	-	1,627	1,720	1,000	-
3312 Sec 125 Admin Fees	-	84	-	-	-
3490 Printing	-	-	600	-	-
3530 Professional Development	-	6,947	12,400	5,000	-
3590 Public Relations	-	984	1,350	-	-
3880 Information Technology	-	43,540	67,120	67,120	-
Total Services	-	56,850	87,490	74,320	-
Capital Outlay					
7100 Computer System	-	-	-	43,370	-
Total Capital Outlay	-	-	-	43,370	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	-	6,000	6,000	6,000	-
8075 Transfer to Disaster Fund	-	7,442	-	-	-
Total Other Financing Uses	-	13,442	6,000	6,000	-
Emergency Management	\$ -	\$ 327,505	\$ 359,580	\$ 245,220	\$ -



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 2018-19 is \$0.11994 or thirty-four percent of the total tax rate of \$0.34794.

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, 2018 is comprised of the following debt issues:

Description	Principal
Refunding Bonds, Series 2013	\$ 3,580,000
Refunding Bonds, Series 2010	1,540,000
Total General Obligation Bonds	\$ 5,120,000
Certificates of Obligation, Series 2018A	\$ 5,040,000
Certificates of Obligation, Series 2012	4,910,000
Total Certificates of Obligation	\$ 9,950,000
Total General Long-Term Debt	\$ <u>15,070,000</u>

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 \$0.34794 and debt rate of \$0.11994 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.

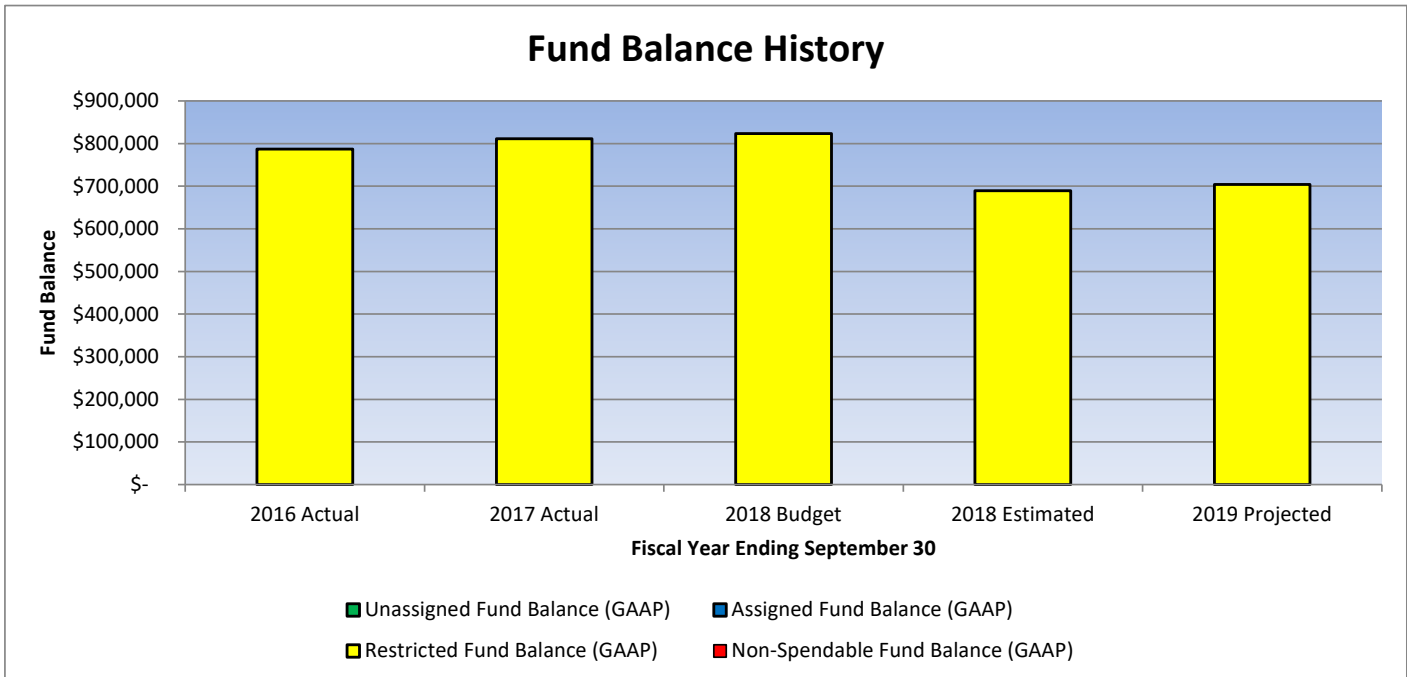
**General Debt Service Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 869,020	\$ 786,946	\$ 811,169	\$ 811,169	\$ 689,379
Revenues ¹	1,934,038	2,237,498	2,214,230	2,141,610	2,808,860
Expenditures	(2,016,113)	(2,213,275)	(2,201,630)	(2,263,400)	(2,794,240)
Net Increase / (Decrease) in Fund Balance	(82,075)	24,223	12,600	(121,790)	14,620
Ending Restricted Fund Balance (Budget)	\$ 786,945	\$ 811,169	\$ 823,769	\$ 689,379	\$ 703,999
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 786,945	\$ 811,169	\$ 823,769	\$ 689,379	\$ 703,999
Adjustment ²	1	-	-	-	-
Restricted Fund Balance (GAAP)	786,946	811,169	823,769	689,379	703,999
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 786,946	\$ 811,169	\$ 823,769	\$ 689,379	\$ 703,999

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Property Taxes					
1010 Current Property Tax	\$ 1,620,645	\$ 1,945,619	\$ 1,875,000	\$ 1,845,600	\$ 2,461,670
1050 Delinquent Property Tax	(24,705)	(48,518)	-	(62,300)	-
1200 Penalty and Interest	6,171	6,351	6,200	15,980	-
Total Property Taxes	1,602,111	1,903,452	1,881,200	1,799,280	2,461,670
Miscellaneous Income					
6050 Interest Income	1,897	4,016	3,000	12,300	17,160
Total Miscellaneous Income	1,897	4,016	3,000	12,300	17,160
Other Financing Sources					
8200 Transfer from WEDC	330,030	330,030	330,030	330,030	330,030
Total Other Financing Sources	330,030	330,030	330,030	330,030	330,030
General Debt Service Fund	\$ 1,934,038	\$ 2,237,498	\$ 2,214,230	\$ 2,141,610	\$ 2,808,860

007 - General Debt Service Fund
Expenditures

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Services					
3080 Financial	\$ 1,500	\$ 1,500	\$ 2,000	\$ 1,500	\$ 2,500
Total Services	1,500	1,500	2,000	1,500	2,500
Debt Service					
5012 Principal - 2012 CO	245,000	255,000	260,000	260,000	270,000
5013 Principal - 2013 GO Ref	1,005,000	1,150,000	1,170,000	1,170,000	1,180,000
5018 Principal - 2018A CO	-	-	-	-	420,000
5080 Principal - 2010 GO Ref	380,000	465,000	475,000	475,000	495,000
5512 Interest - 2012 CO	156,738	152,350	147,200	147,200	141,900
5513 Interest - 2013 GO Ref	116,050	94,500	71,300	71,300	47,800
5518 Interest - 2018A CO	-	-	-	62,270	181,550
5580 Interest - 2010 GO Ref	111,825	94,925	76,130	76,130	55,490
Total Debt Service	2,014,613	2,211,775	2,199,630	2,261,900	2,791,740
General Debt Service Fund	\$ 2,016,113	\$ 2,213,275	\$ 2,201,630	\$ 2,263,400	\$ 2,794,240

General Debt Service Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2018				\$ 15,070,000
2018-2019	2,791,738	2,365,000	426,738	12,705,000
2019-2020	2,779,363	2,420,000	359,363	10,285,000
2020-2021	2,782,763	2,490,000	292,763	7,795,000
2021-2022	1,025,425	780,000	245,425	7,015,000
2022-2023	1,021,825	805,000	216,825	6,210,000
2023-2024	1,027,150	840,000	187,150	5,370,000
2024-2025	1,031,200	875,000	156,200	4,495,000
2025-2026	1,033,975	910,000	123,975	3,585,000
2026-2027	1,033,450	940,000	93,450	2,645,000
2027-2028	1,034,800	970,000	64,800	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	-
Grand Total	<u>\$ 17,339,664</u>	<u>\$ 15,070,000</u>	<u>\$ 2,269,664</u>	<u>\$ -</u>

General Debt Service Fund

Certificates of Obligation, Series 2018A

Bond Amount	\$5,040,000
Date of Issue	5/1/2018
Interest Rate	3.00 - 4.00
Date of Maturity	3/1/2028

Purpose: Proceeds from the sale of the Series 2018A Certificates will be used for (i) the purchase of firefighting trucks, machinery and equipment, (ii) construction, renovation and equipment of various City-owned buildings; (iii) construction or acquisition of a City animal shelter; (iv) road and street repair and improvements, (v) professional services rendered in connection with the foregoing; and (vi) the costs of issuing the Series 2018A Certificates.

	Payment	Principal	Interest	Principal Balance
9/30/2018				\$ 5,040,000
2018-2019	601,550	420,000	181,550	4,620,000
2019-2020	599,450	435,000	164,450	4,185,000
2020-2021	601,650	455,000	146,650	3,730,000
2021-2022	603,050	475,000	128,050	3,255,000
2022-2023	598,750	490,000	108,750	2,765,000
2023-2024	598,750	510,000	88,750	2,255,000
2024-2025	602,850	535,000	67,850	1,720,000
2025-2026	601,050	555,000	46,050	1,165,000
2026-2027	601,325	575,000	26,325	590,000
2027-2028	598,850	590,000	8,850	-
Total	\$ 6,007,275	\$ 5,040,000	\$ 967,275	\$ -

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.

	Payment	Principal	Interest	Principal Balance
9/30/2018				\$ 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	1,214,038	1,205,000	9,038	-
Total	\$ 3,663,875	\$ 3,580,000	\$ 83,875	\$ -

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.

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2018				\$ 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	-
Total	\$ 6,029,450	\$ 4,910,000	\$ 1,119,450	\$ -





Hotel Occupancy Tax Fund Overview / Statement of Fund Balance

This fund accounts for:

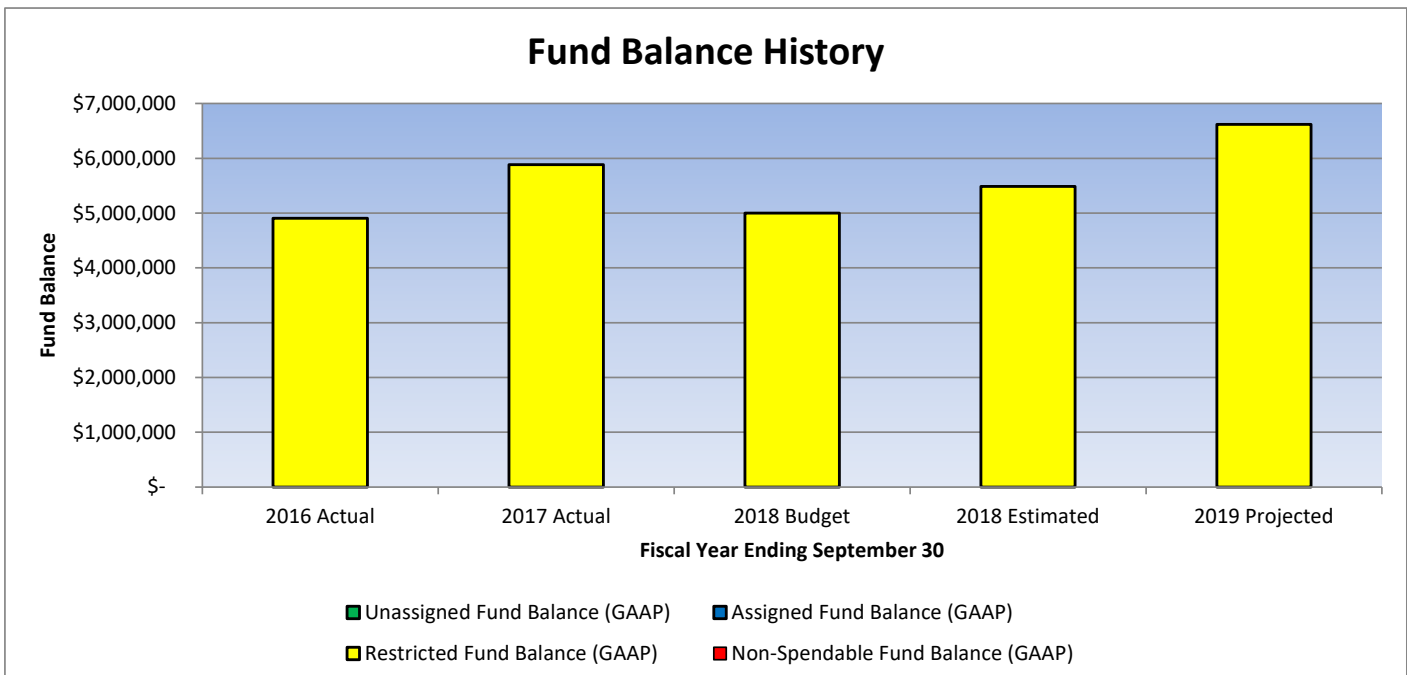
1. Revenues received from the Hotel Occupancy Tax as levied by ordinance 03-05, at the rate of 5% of the room charge.
2. Expenditures as authorized by the Statute (Chapter 156, Tax Code) and approved by City Council to be considered as spent in a manner which directly enhances and promotes tourism and 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 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 3,985,395	\$ 4,903,272	\$ 5,885,809	\$ 5,885,809	\$ 5,484,329
Revenues ¹	1,267,088	3,132,038	1,276,000	1,717,420	1,748,320
Expenditures	(349,211)	(2,149,500)	(2,164,180)	(2,118,900)	(613,450)
Net Increase / (Decrease) in Fund Balance	917,877	982,538	(888,180)	(401,480)	1,134,870
Ending Restricted Fund Balance (Budget)	\$ 4,903,272	\$ 5,885,810	\$ 4,997,629	\$ 5,484,329	\$ 6,619,199
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 4,903,272	\$ 5,885,810	\$ 4,997,629	\$ 5,484,329	\$ 6,619,199
Adjustment ²	-	(1)	-	-	-
Restricted Fund Balance (GAAP)	4,903,272	5,885,809	4,997,629	5,484,329	6,619,199
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 4,903,272	\$ 5,885,809	\$ 4,997,629	\$ 5,484,329	\$ 6,619,199

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Franchise & Local Taxes					
2200 Hotel Occupancy Tax	\$ 1,261,327	\$ 1,260,413	\$ 1,254,000	\$ 1,643,780	\$ 1,649,020
Total Franchise & Local Taxes	1,261,327	1,260,413	1,254,000	1,643,780	1,649,020
Miscellaneous Income					
6050 Interest Income	5,761	16,764	21,000	73,160	99,300
6100 Other Income	-	4,861	1,000	480	-
Total Miscellaneous Income	5,761	21,625	22,000	73,640	99,300
Other Financing Sources					
8109 Transfer from Parks/Lndscp Fund	-	1,850,000	-	-	-
8999 Use of PY Fund Balance	-	-	888,180	-	-
Total Other Financing Sources	-	1,850,000	888,180	-	-
Hotel Occupancy Tax Fund	\$ 1,267,088	\$ 3,132,038	\$ 2,164,180	\$ 1,717,420	\$ 1,748,320

**011 - Hotel Occupancy Tax Fund
Expenditures**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Supplies					
1400 Office & Postage	\$ 6,831	\$ 2,958	\$ 7,000	\$ 5,960	\$ 7,000
Total Supplies	6,831	2,958	7,000	5,960	7,000
Services					
3105 Advertising	67,544	68,399	154,550	115,000	184,550
3110 Communication	189	82	250	100	-
3190 Dues, Subscriptions, Books	395	461	480	440	500
3490 Printing	-	-	26,000	20,000	30,000
3530 Professional Development	252	-	500	2,000	2,000
3730 Tourism Services	231,000	236,000	231,000	231,000	345,000
3796 HOT Initiatives	-	1,800,000	1,700,000	1,700,000	-
Total Services	299,380	2,104,942	2,112,780	2,068,540	562,050
Other Financing Uses					
8001 Transfer to General Fund	43,000	41,600	44,400	44,400	44,400
Total Other Financing Uses	43,000	41,600	44,400	44,400	44,400
Economic Development	\$ 349,211	\$ 2,149,500	\$ 2,164,180	\$ 2,118,900	\$ 613,450

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

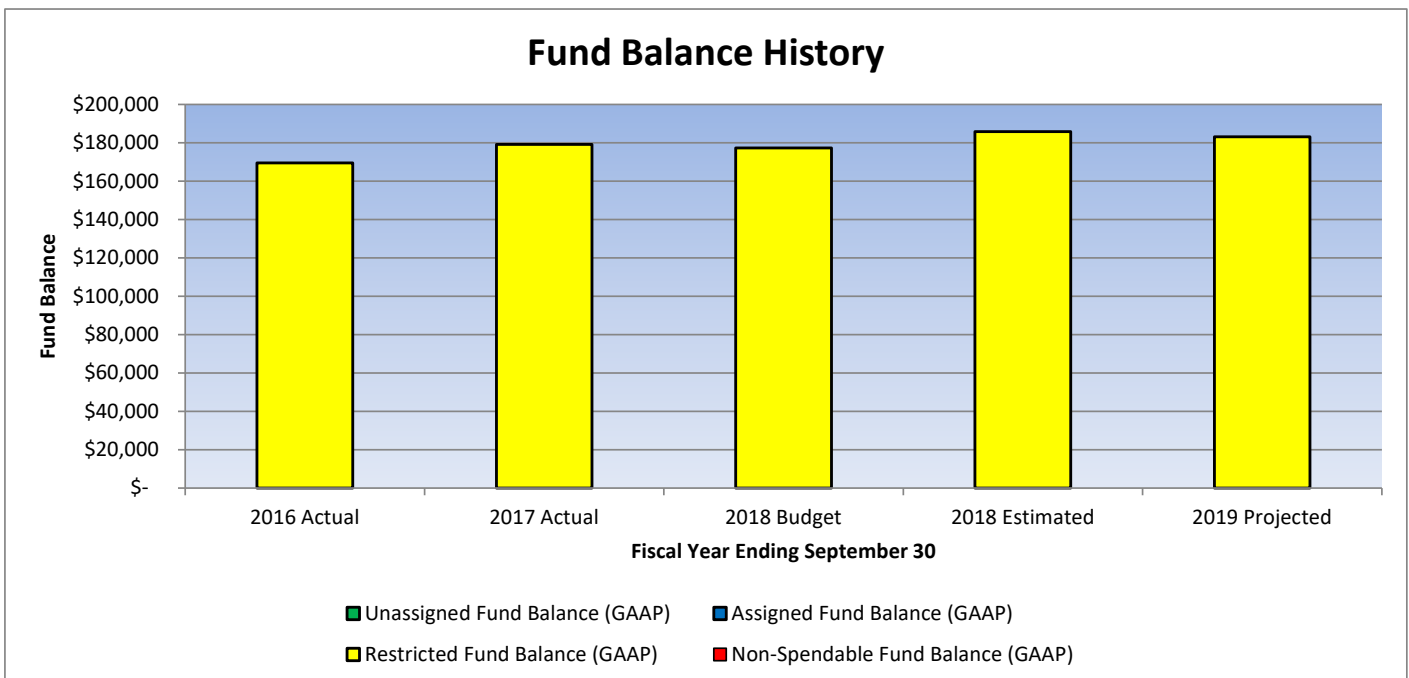
These funds are used to promote judicial efficiency, support school crossing guards and child safety programs, as well as, to provide security for the courtroom and court officers. It is also a revenue source used to enhance and upgrade court technology.

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 167,144	\$ 169,461	\$ 179,204	\$ 179,204	\$ 185,834
Revenues ¹	65,645	55,678	56,870	58,690	58,630
Expenditures	(63,328)	(45,936)	(58,820)	(52,060)	(61,300)
Net Increase / (Decrease) in Fund Balance	2,317	9,742	(1,950)	6,630	(2,670)
Ending Restricted Fund Balance (Budget)	\$ 169,461	\$ 179,203	\$ 177,254	\$ 185,834	\$ 183,164
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 169,461	\$ 179,203	\$ 177,254	\$ 185,834	\$ 183,164
Adjustment ²	-	1	-	-	-
Restricted Fund Balance (GAAP)	169,461	179,204	177,254	185,834	183,164
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 169,461	\$ 179,204	\$ 177,254	\$ 185,834	\$ 183,164

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Court Fines & Fees					
4150 Child Safety Fee	\$ 23,864	\$ 19,379	\$ 20,150	\$ 18,380	\$ 18,880
4200 Court Security Fee	16,640	14,113	14,220	15,240	14,680
4250 Judicial Efficiency Fee	2,562	2,326	2,450	2,130	2,230
4300 Court Technology Fee	22,131	18,782	18,930	20,300	19,540
Total Court Fines & Fees	65,197	54,600	55,750	56,050	55,330
Miscellaneous Income					
6050 Interest Income	448	1,078	1,120	2,640	3,300
Total Miscellaneous Income	448	1,078	1,120	2,640	3,300
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	1,950	-	2,670
Total Other Financing Sources	-	-	1,950	-	2,670
Municipal Court Sp Rev Fund	\$ 65,645	\$ 55,678	\$ 58,820	\$ 58,690	\$ 61,300

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 10,370	\$ 10,500	\$ 11,900	\$ 12,640	\$ 12,800
0200 Taxes	933	845	1,120	1,140	1,190
0310 W/C Insurance	183	150	160	130	170
Total Personnel	11,486	11,495	13,180	13,910	14,160
Supplies					
1350 Miscellaneous Supplies	1,098	-	2,600	1,500	2,600
1600 Safety & Health	-	1,145	4,000	-	4,000
Total Supplies	1,098	1,145	6,600	1,500	6,600
Maintenance					
2900 Service Contracts	16,264	-	-	-	-
Total Maintenance	16,264	-	-	-	-
Services					
3110 Communication	12,579	17,572	17,700	18,810	19,200
3190 Dues, Subscriptions, Books	96	36	240	50	240
3530 Professional Development	1,357	301	2,000	500	2,000
3590 Public Relations	4,981	-	5,000	3,350	5,000
3770 Utilities	468	387	500	340	500
3790 Warrant Collection	1,500	1,500	1,600	1,600	1,600
Total Services	20,981	19,796	27,040	24,650	28,540
Other Financing Uses					
8001 Transfer to General Fund	13,500	13,500	12,000	12,000	12,000
Total Other Financing Uses	13,500	13,500	12,000	12,000	12,000
Municipal Court	\$ 63,328	\$ 45,936	\$ 58,820	\$ 52,060	\$ 61,300

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

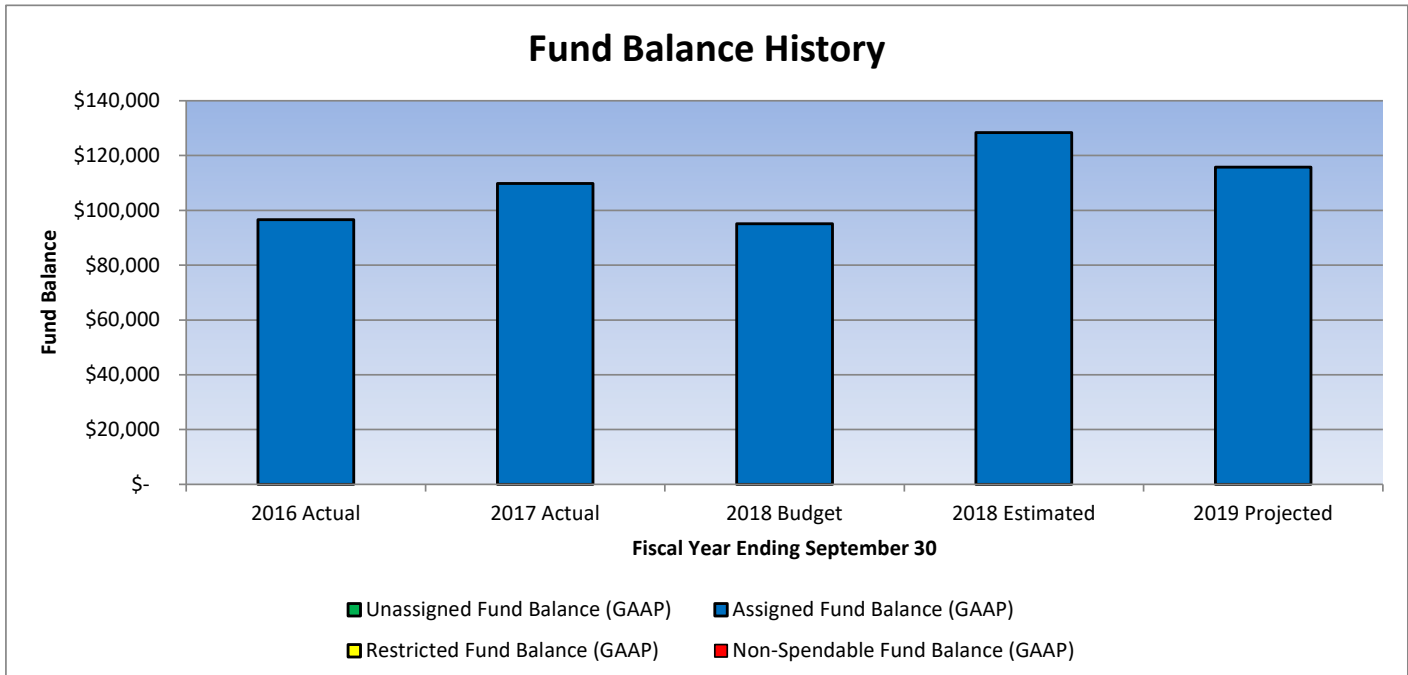
This fund accounts for the receipt of seized funds resulting from narcotics interdiction efforts. Funds can only be spent in those areas considered to be for a law enforcement purpose. This fund is also used to provide an accounting for donations to the Webster Police and Fire Departments. Use of this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

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
Budget Basis:					
Beginning Assigned Fund Balance (GAAP)	\$ 111,118	\$ 96,589	\$ 109,794	\$ 109,794	\$ 128,334
Revenues ¹	29,418	51,169	31,300	41,540	33,400
Expenditures	(43,947)	(37,964)	(46,000)	(23,000)	(46,000)
Net Increase / (Decrease) in Fund Balance	(14,529)	13,205	(14,700)	18,540	(12,600)
Ending Assigned Fund Balance (Budget)	\$ 96,589	\$ 109,794	\$ 95,094	\$ 128,334	\$ 115,734
Reconciliation to GAAP:					
Ending Assigned Fund Balance (Budget)	\$ 96,589	\$ 109,794	\$ 95,094	\$ 128,334	\$ 115,734
Adjustment ²	-	-	-	-	-
Assigned Fund Balance (GAAP)	96,589	109,794	95,094	128,334	115,734
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 96,589	\$ 109,794	\$ 95,094	\$ 128,334	\$ 115,734

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Miscellaneous Income					
6050 Interest Income	\$ 88	\$ 86	\$ 100	\$ 680	\$ 2,100
6100 Other Income	750	-	-	-	-
6150 Police - Federal Funds	-	35,181	4,900	27,150	5,000
6200 Police - LEOSE Funds	3,544	4,393	4,400	4,460	4,400
6250 Police - State Ch59 (Narcotics)	15,667	5,237	16,000	7,570	16,000
6260 Police - Miscellaneous	6,660	4,794	4,400	700	4,400
6300 Fire - Donations	1,738	500	500	-	500
6320 Fire - LEOSE Funds	971	978	1,000	980	1,000
Total Miscellaneous Income	29,418	51,169	31,300	41,540	33,400
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	14,700	-	12,600
Total Other Financing Sources	-	-	14,700	-	12,600
Public Safety Sp Rev Fund	\$ 29,418	\$ 51,169	\$ 46,000	\$ 41,540	\$ 46,000

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Supplies					
1350 Miscellaneous Supplies	\$ 3,860	\$ 6,539	\$ 5,000	\$ -	\$ 5,000
Total Supplies	3,860	6,539	5,000	-	5,000
Services					
3910 Police Federal Expense	9,610	1,310	5,000	4,000	5,000
3915 Police LEOSE Expense	3,748	3,475	4,000	3,000	4,000
3920 Police State Ch59 Expense	16,370	18,711	26,000	16,000	26,000
Total Services	29,729	23,495	35,000	23,000	35,000
Other Financing Uses					
8008 Transfer to Fund 008	-	6,623	-	-	-
8042 Transfer to Grant Fund	10,125	-	-	-	-
Total Other Financing Uses	10,125	6,623	-	-	-
Police CID	\$ 43,713	\$ 36,657	\$ 40,000	\$ 23,000	\$ 40,000

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Supplies					
1350 Miscellaneous Supplies	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
Total Supplies	-	-	4,000	-	4,000
Services					
3530 Professional Development	-	-	1,000	-	1,000
3915 LEOSE Expense	234	1,307	1,000	-	1,000
Total Services	234	1,307	2,000	-	2,000
Fire Operations	\$ 234	\$ 1,307	\$ 6,000	\$ -	\$ 6,000

**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.

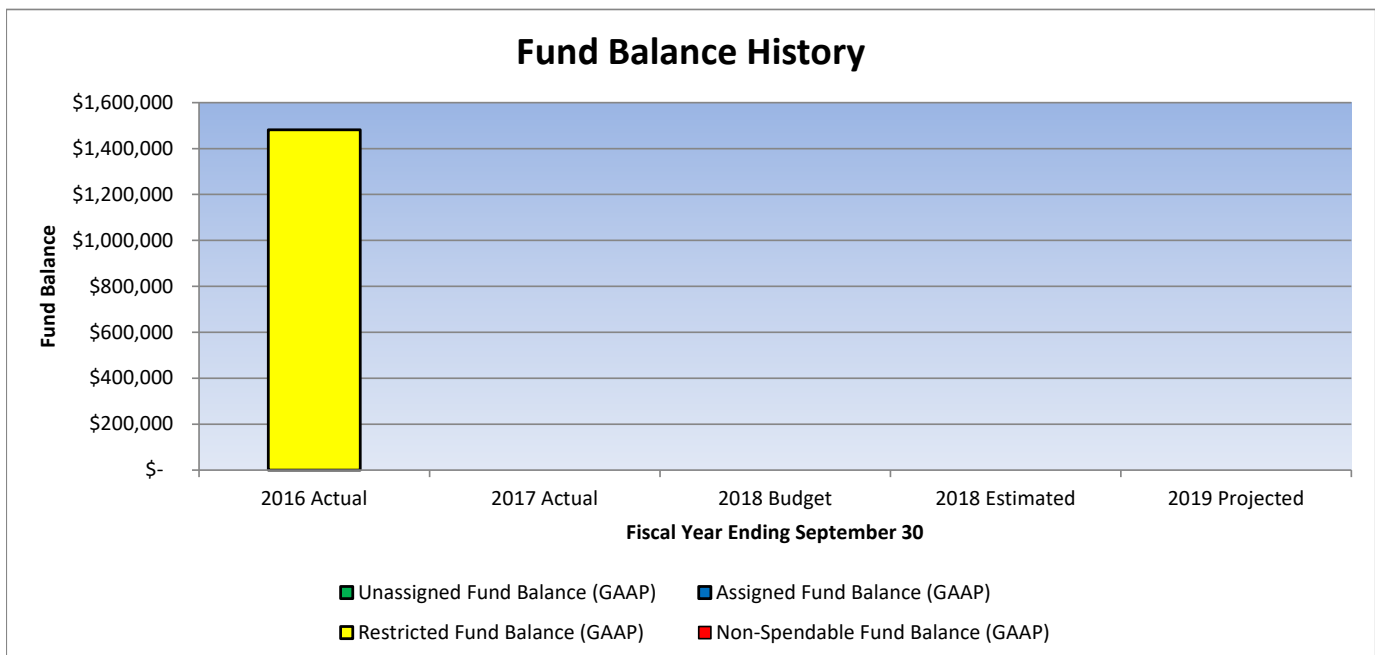
The Webster Tax Increment Reinvestment Zone #1 was dissolved on December 6, 2016.

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
<u>Budget Basis:</u>					
Beginning Restricted Fund Balance (GAAP)	\$ 1,267,116	\$ 1,481,659	\$ -	\$ -	\$ -
Revenues ¹	214,543	180	-	-	-
Expenditures	-	(1,481,839)	-	-	-
Net Increase / (Decrease) in Fund Balance	214,543	(1,481,659)	-	-	-
Ending Restricted Fund Balance (Budget)	\$ 1,481,659	\$ -	\$ -	\$ -	\$ -
<u>Reconciliation to GAAP:</u>					
Ending Restricted Fund Balance (Budget)	\$ 1,481,659	\$ -	\$ -	\$ -	\$ -
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	1,481,659	-	-	-	-
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 1,481,659	\$ -	\$ -	\$ -	\$ -

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Miscellaneous Income					
6050 Interest Income	\$ 1,760	\$ 180	\$ -	\$ -	\$ -
Total Miscellaneous Income	1,760	180	-	-	-
Intergovernmental					
5040 Harris County Participation	93,259	-	-	-	-
Total Intergovernmental	93,259	-	-	-	-
Other Financing Sources					
8201 Transfer from General Fund	119,524	-	-	-	-
Total Other Financing Sources	119,524	-	-	-	-
TIRZ Fund	\$ 214,543	\$ 180	\$ -	\$ -	\$ -

**041 - TIRZ Fund
Expenditures**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Services					
3797 TIRZ Fund Initiatives	\$ -	\$ 652,048	\$ -	\$ -	\$ -
Total Services	-	652,048	-	-	-
Other Financing Uses					
8001 Transfer to General Fund	-	829,791	-	-	-
Total Other Financing Uses	-	829,791	-	-	-
TIRZ Fund	\$ -	\$ 1,481,839	\$ -	\$ -	\$ -

**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.

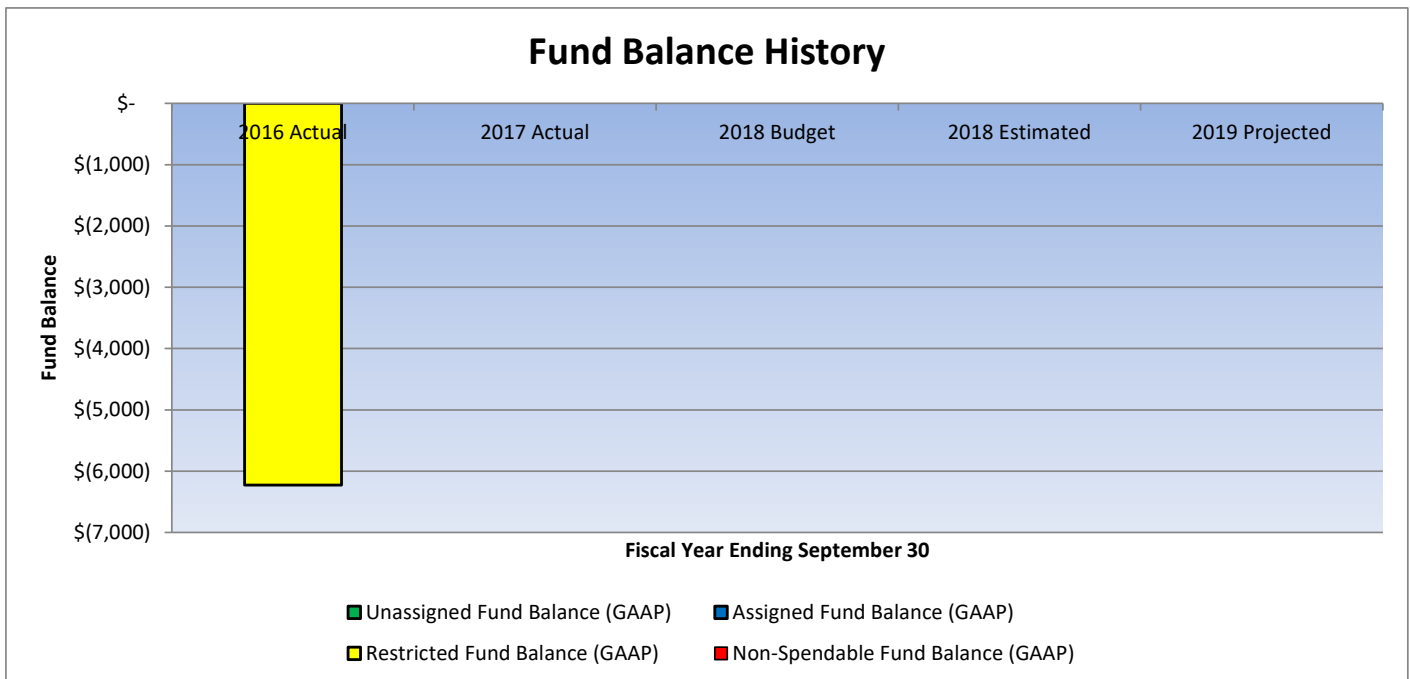
Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
<u>Budget Basis:</u>					
Beginning Restricted Fund Balance (GAAP)	\$ (23,775)	\$ (6,225)	\$ -	\$ -	\$ -
Revenues ¹	238,819	112,251	149,370	103,640	25,460
Expenditures	(222,878)	(106,026)	(149,370)	(103,640)	(25,460)
Net Increase / (Decrease) in Fund Balance	15,941	6,225	-	-	-
Ending Restricted Fund Balance (Budget) ²	\$ (7,834)	\$ -	\$ -	\$ -	\$ -
<u>Reconciliation to GAAP:</u>					
Ending Restricted Fund Balance (Budget)	\$ (7,834)	\$ -	\$ -	\$ -	\$ -
Adjustment ³	1,609	-	-	-	-
Restricted Fund Balance (GAAP)	(6,225)	-	-	-	-
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP) ²	\$ (6,225)	\$ -	\$ -	\$ -	\$ -

Notes:

¹ Excludes Use of Prior Years' Fund Balance

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

³ 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Intergovernmental					
7102 Federal - UASI Grant	\$ 13,531	\$ -	\$ -	\$ -	\$ -
7107 Federal - CJD Grant	40,500	-	-	-	-
7110 Federal - OCDE Grant	7,155	3,639	9,000	-	9,000
7112 State - ICAC Grant	108,373	46,518	103,910	73,920	-
7113 State - HIDTA Grant	-	14,976	16,460	3,720	16,460
7126 Fire Misc Grant	6,655	-	-	-	-
7130 FEMA - AFG Grant	23,620	20,000	20,000	-	-
Total Intergovernmental	199,834	85,132	149,370	77,640	25,460
Other Financing Sources					
8201 Transfer from General Fund	28,860	27,119	-	26,000	-
8210 Transfer from Fund 010	10,125	-	-	-	-
Total Other Financing Sources	38,985	27,119	-	26,000	-
Grant Fund	\$ 238,819	\$ 112,251	\$ 149,370	\$ 103,640	\$ 25,460

**042 - Grant Fund
Expenditures**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Services					
3902 Police - UASI Grant	\$ 13,531	\$ -	\$ -	\$ -	\$ -
3907 Police - CJD Grant	50,625	-	-	-	-
3910 Police - OCDE Task Force	7,155	3,639	9,000	-	9,000
3912 Police - ICAC Task Force	113,888	61,717	103,910	99,920	-
3913 Police - HIDTA Task Force	6,225	8,751	16,460	3,720	16,460
3926 Fire - Miscellaneous Grants	6,655	10,000	-	-	-
3930 Fire - AFG Grant	24,800	21,920	20,000	-	-
Total Services	222,878	106,026	149,370	103,640	25,460
Grant Fund	\$ 222,878	\$ 106,026	\$ 149,370	\$ 103,640	\$ 25,460

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

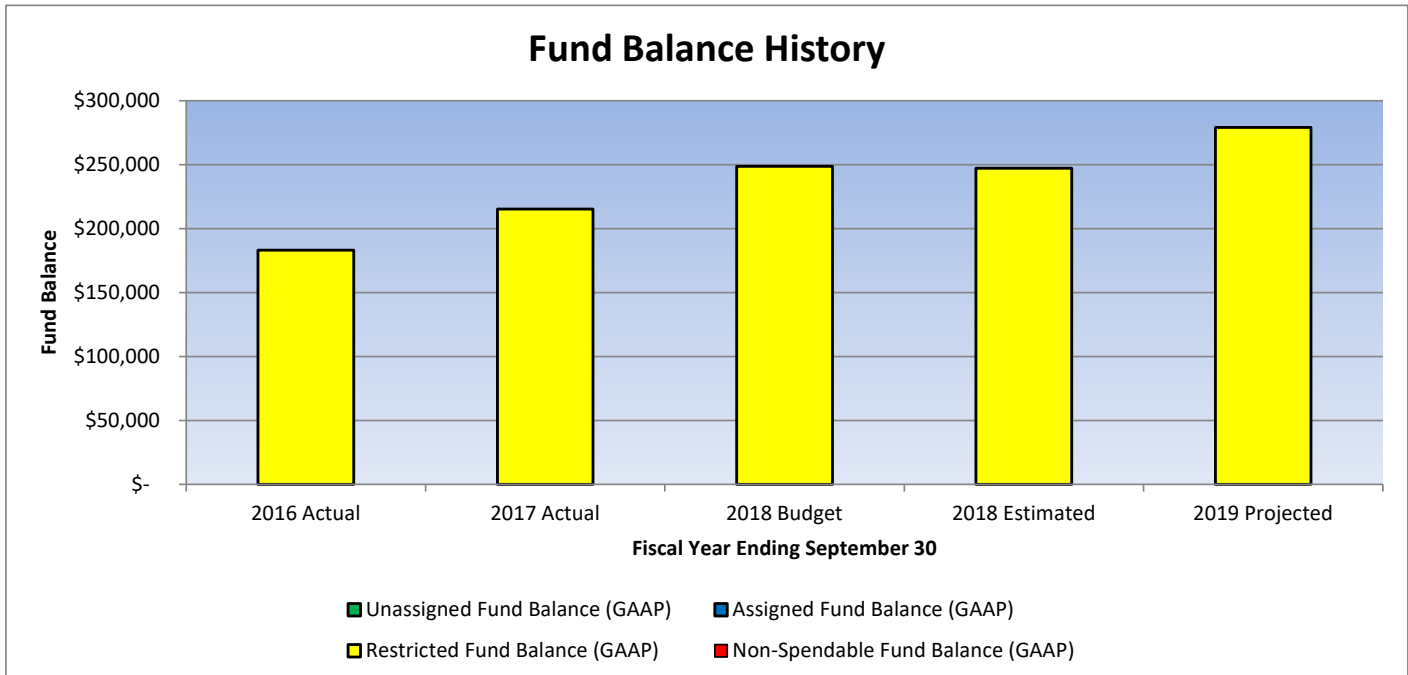
This fund was created to accumulate funds for a public, educational, and government access channel. Funding for this channel is derived from a contribution from local cablevision franchisees in accordance with Chapter 66 of the Texas Utilities Code. These funds can be spent only on capital items used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

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 149,389	\$ 183,097	\$ 215,226	\$ 215,226	\$ 247,226
Revenues ¹	33,707	32,129	33,500	32,000	32,000
Expenditures	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	33,707	32,129	33,500	32,000	32,000
Ending Restricted Fund Balance (Budget)	\$ 183,096	\$ 215,226	\$ 248,726	\$ 247,226	\$ 279,226
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 183,096	\$ 215,226	\$ 248,726	\$ 247,226	\$ 279,226
Adjustment ²	1	-	-	-	-
Restricted Fund Balance (GAAP)	183,097	215,226	248,726	247,226	279,226
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 183,097	\$ 215,226	\$ 248,726	\$ 247,226	\$ 279,226

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Franchise & Local Taxes					
2120 Franchise Tax - Cable	\$ 33,707	\$ 32,129	\$ 33,500	\$ 32,000	\$ 32,000
Total Franchise & Local Taxes	33,707	32,129	33,500	32,000	32,000
PEG Channel Fund	\$ 33,707	\$ 32,129	\$ 33,500	\$ 32,000	\$ 32,000

**043 - PEG Channel Fund
Expenditures**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Services					
3797 PEG Channel Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
Total Services	-	-	-	-	-
PEG Channel	\$ -	\$ -	\$ -	\$ -	\$ -

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 15 - Sept 16		Oct 16 - Sept 17		Oct 17 - Sept 18		Oct 18 - Sept 19	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
5/8" meter	\$ 5.31	\$ 6.99	\$ 5.31	\$ 6.99	\$ 6.07	\$ 9.00	\$ 6.17	\$ 9.27
3/4" meter	5.84	6.99	5.84	6.99	6.68	9.00	6.79	9.27
1" meter	7.43	6.99	7.43	6.99	8.50	9.00	8.64	9.27
1 1/2" meter	9.56	6.99	9.56	6.99	10.93	9.00	11.11	9.27
2" meter	15.40	6.99	15.40	6.99	17.60	9.00	17.90	9.27
3" meter	58.40	6.99	58.40	6.99	66.77	9.00	67.90	9.27
4" meter	74.33	6.99	74.33	6.99	84.98	9.00	86.42	9.27
6" meter	111.49	6.99	111.49	6.99	127.47	9.00	129.63	9.27
8" meter	153.96	6.99	153.96	6.99	153.96	9.00	156.57	9.27
10" meter	196.44	6.99	196.44	6.99	176.03	9.00	179.01	9.27

Volumetric Rates

	Oct 15 - Sept 16		Oct 16 - Sept 17		Oct 17 - Sept 18		Oct 18 - Sept 19	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
Residential	\$ 3.24	\$ 4.65	\$ 3.24	\$ 4.77	\$ 3.81	\$ 5.29	\$ 3.81	\$ 5.29
Commercial	3.51	4.65	3.51	4.77	4.13	5.29	4.13	5.29
Apartments	3.90	4.65	3.90	4.77	4.59	5.29	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 \$42.74 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 \$799.61 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 \$837.33 for 82,000 gallons of water and wastewater use.

Drainage Rates

A drainage fee was implemented in October 2009. Customers are charged a fee based upon the amount of impervious surface over within each rate class. Rates are unchanged for Fiscal Year 2017-2018 for all classes.

	<u>Oct 18 - Sept 19</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.

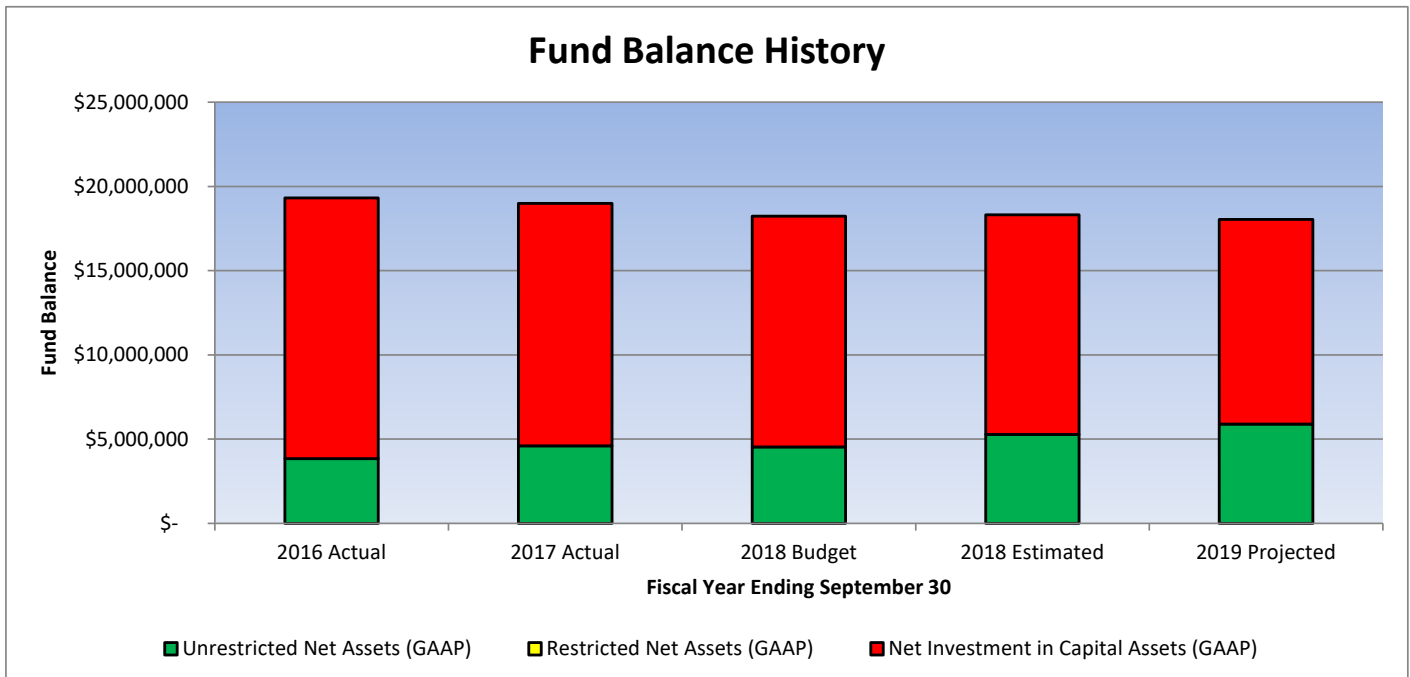
**Utility Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
Budget Basis:					
Beginning Unrestricted Net Assets (GAAP)	\$ 3,213,702	\$ 3,835,242	\$ 4,610,265	\$ 4,610,265	\$ 5,273,295
Revenues ¹	5,159,137	5,155,627	5,929,950	6,357,870	6,132,700
Expenses	(4,612,512)	(4,369,835)	(6,006,750)	(5,694,840)	(5,512,470)
Net Increase / (Decrease) in Net Assets	546,625	785,792	(76,800)	663,030	620,230
Ending Unrestricted Net Assets (Budget)	\$ 3,760,327	\$ 4,621,034	\$ 4,533,465	\$ 5,273,295	\$ 5,893,525
Reconciliation to GAAP:					
Ending Unrestricted Net Assets (Budget)	\$ 3,760,327	\$ 4,621,034	\$ 4,533,465	\$ 5,273,295	\$ 5,893,525
Adjustment ²	74,915	(10,769)	-	-	-
Unrestricted Net Assets (GAAP)	3,835,242	4,610,265	4,533,465	5,273,295	5,893,525
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	15,480,229	14,377,497	13,703,572	13,042,132	12,153,390
Total Fund Balance (GAAP)	\$ 19,315,471	\$ 18,987,762	\$ 18,237,037	\$ 18,315,427	\$ 18,046,915

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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

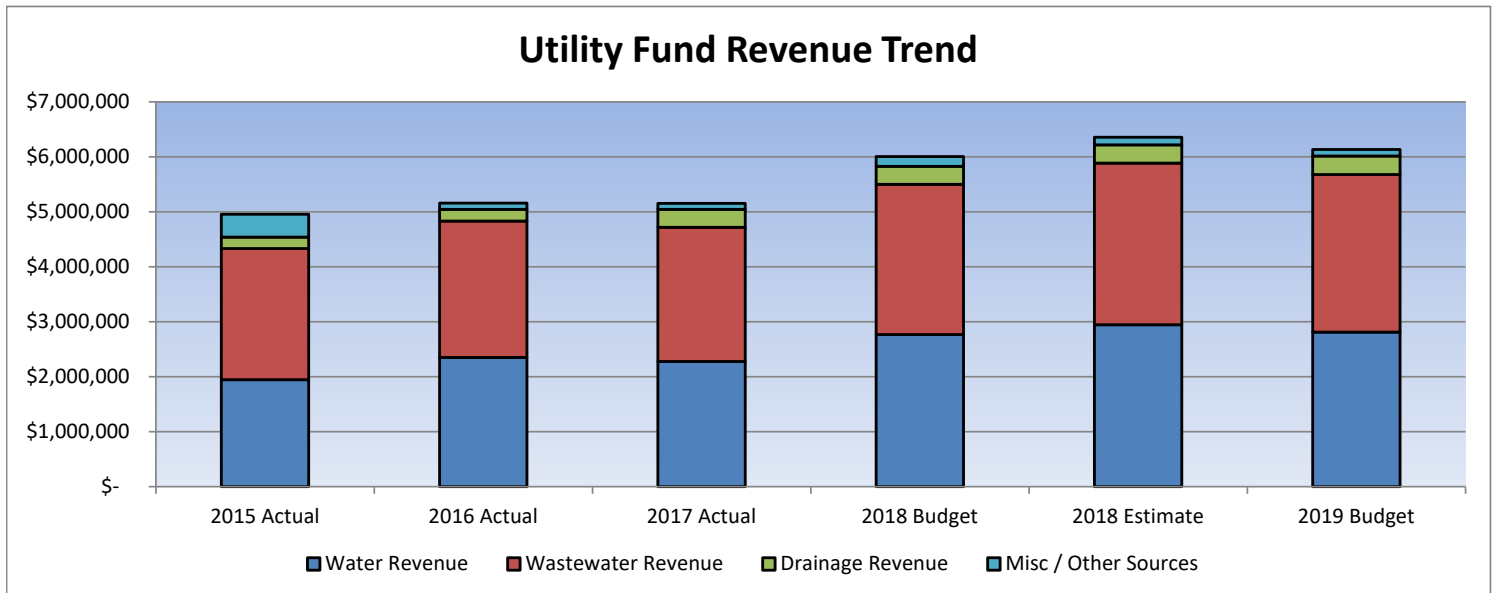
	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Revenues					
Water Revenue	\$ 2,351,121	\$ 2,277,066	\$ 2,768,650	\$ 2,946,230	\$ 2,811,070
Wastewater Revenue	2,482,652	2,441,428	2,730,320	2,939,280	2,868,980
Other Fees	76,809	66,809	65,220	64,240	67,270
Drainage Fees	212,289	327,824	326,810	333,370	333,370
Miscellaneous Income	36,266	42,499	38,950	74,750	52,010
Use of Prior Years' Fund Balance	-	-	76,800	-	-
Total Revenue	5,159,137	5,155,627	6,006,750	6,357,870	6,132,700
Expenses					
Water Division	1,692,073	1,827,886	2,644,590	2,608,740	2,683,800
Wastewater Division	2,681,742	2,297,791	3,093,740	2,817,130	2,366,820
Drainage Division	238,697	244,159	268,420	268,970	461,850
Total Expenses	4,612,512	4,369,835	6,006,750	5,694,840	5,512,470
Net Income / (Loss)	\$ 546,626	\$ 785,791	\$ -	\$ 663,030	\$ 620,230

Utility Fund Revenue Trend

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Revenues						
Water Revenue	\$ 1,945,140	\$ 2,351,121	\$ 2,277,066	\$ 2,768,650	\$ 2,946,230	\$ 2,811,070
Wastewater Revenue	2,387,738	2,482,652	2,441,428	2,730,320	2,939,280	2,868,980
Drainage Revenue	208,706	212,289	327,824	326,810	333,370	333,370
Misc / Other Sources ¹	413,207	113,075	109,309	180,970	138,990	119,280
Total Revenue	\$ 4,954,790	\$ 5,159,137	\$ 5,155,627	\$ 6,006,750	\$ 6,357,870	\$ 6,132,700

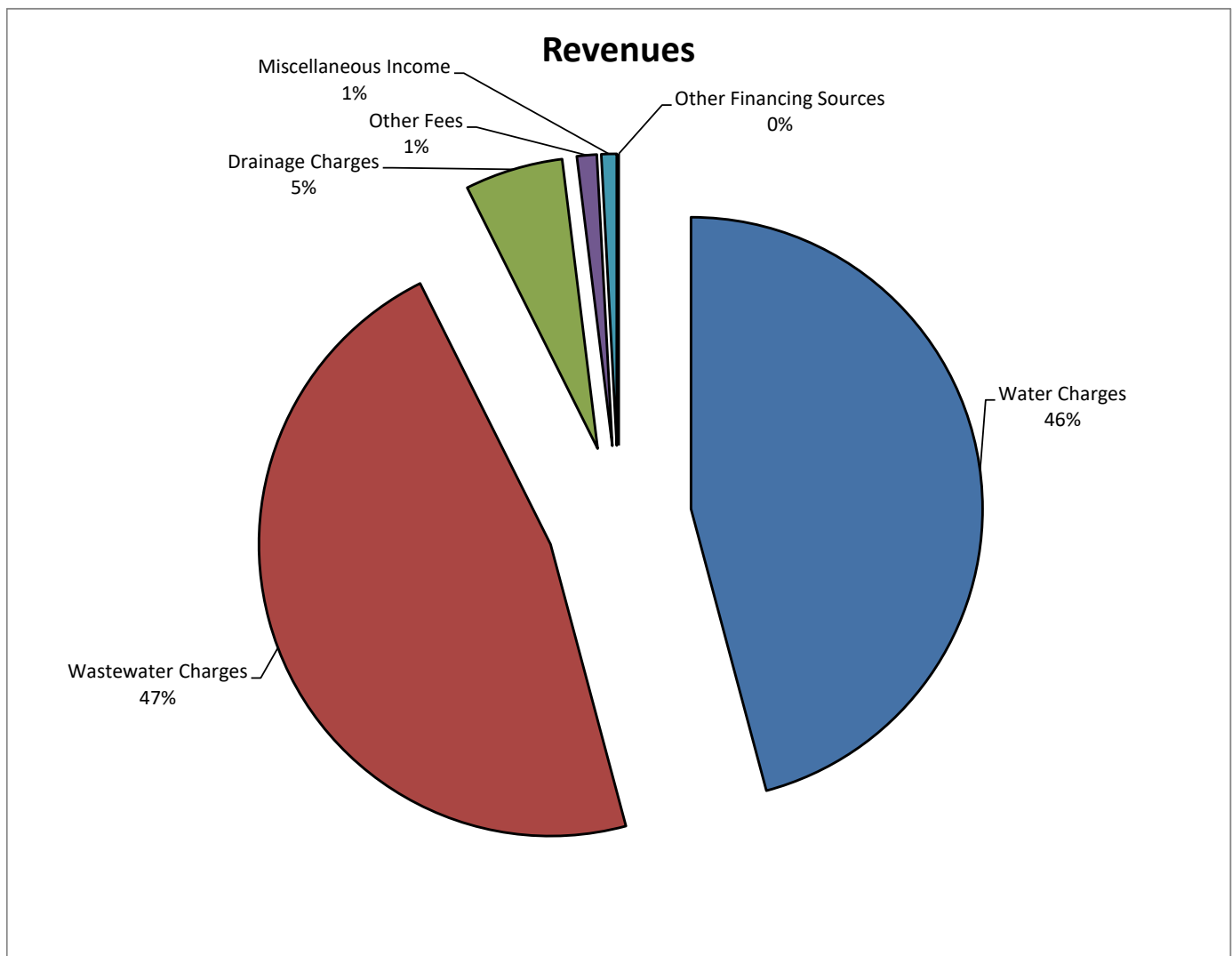
Note:

¹ Excludes Use of Prior Years' Fund Balance of \$76,800 in FY 2017-2018 Budget



Distribution of Utility Fund Revenues

Water Charges	\$ 2,811,070	45.8%
Wastewater Charges	2,868,980	46.8%
Drainage Charges	333,370	5.4%
Other Fees	67,270	1.1%
Miscellaneous Income	52,010	0.8%
Other Financing Sources	-	0.0%
Total	\$ 6,132,700	100.0%

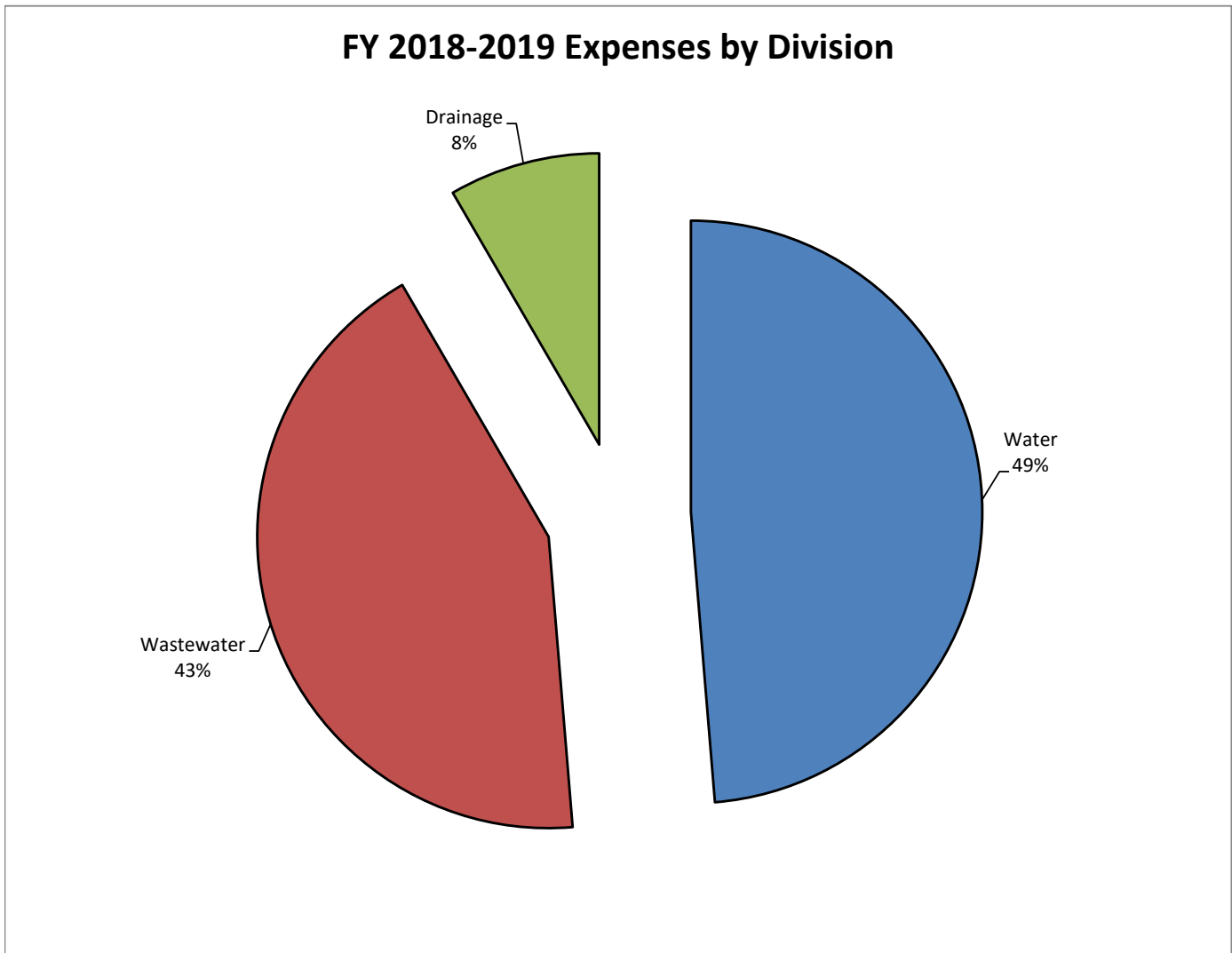


**002 - Utility Fund
Revenues**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Charges for Service					
5100 Water-Residential Revenue	\$ 122,345	\$ 140,484	\$ 172,100	\$ 189,040	\$ 202,380
5110 Water-Apartment Revenue	846,408	809,844	992,860	994,000	954,140
5120 Water-Commercial Revenue	1,374,074	1,320,213	1,597,580	1,753,540	1,647,430
5130 Water-Other Revenue	8,294	6,525	6,110	9,650	7,120
Water Charges Subtotal	2,351,121	2,277,066	2,768,650	2,946,230	2,811,070
5150 Sewer-Residential Revenue	114,951	127,218	153,590	163,950	170,930
5160 Sewer-Apartment Revenue	984,389	986,548	1,022,690	1,147,750	1,099,250
5170 Sewer-Commercial Revenue	1,383,311	1,327,661	1,554,040	1,627,580	1,598,800
Wastewater Charges Subtotal	2,482,652	2,441,428	2,730,320	2,939,280	2,868,980
5200 Water & Sewer Taps	43,317	38,356	30,550	28,570	32,560
5300 Penalties / Reconnect Fees	33,493	28,454	34,670	35,670	34,710
Taps & Penalties Subtotal	76,809	66,809	65,220	64,240	67,270
5400 Drainage-Houses	5,919	9,680	9,600	10,210	10,210
5410 Drainage-Apts & Condos	35,605	54,797	54,790	54,730	54,730
5420 Drainage-Non-Residential	170,765	263,348	262,420	268,430	268,430
Drainage Charges Subtotal	212,289	327,824	326,810	333,370	333,370
Total Charges for Service	5,122,872	5,113,127	5,891,000	6,283,120	6,080,690
Miscellaneous Income					
6050 Interest Income	22,103	30,023	20,490	53,040	31,140
6070 Unrealized Gain / Loss	(3,834)	(7,558)	-	-	-
6100 Other Income	17,996	20,034	18,460	21,710	20,870
Total Miscellaneous Income	36,266	42,499	38,950	74,750	52,010
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	76,800	-	-
Total Other Financing Sources	-	-	76,800	-	-
Utility Fund	\$ 5,159,137	\$ 5,155,627	\$ 6,006,750	\$ 6,357,870	\$ 6,132,700

**002 - Utility Fund
Division Summary**

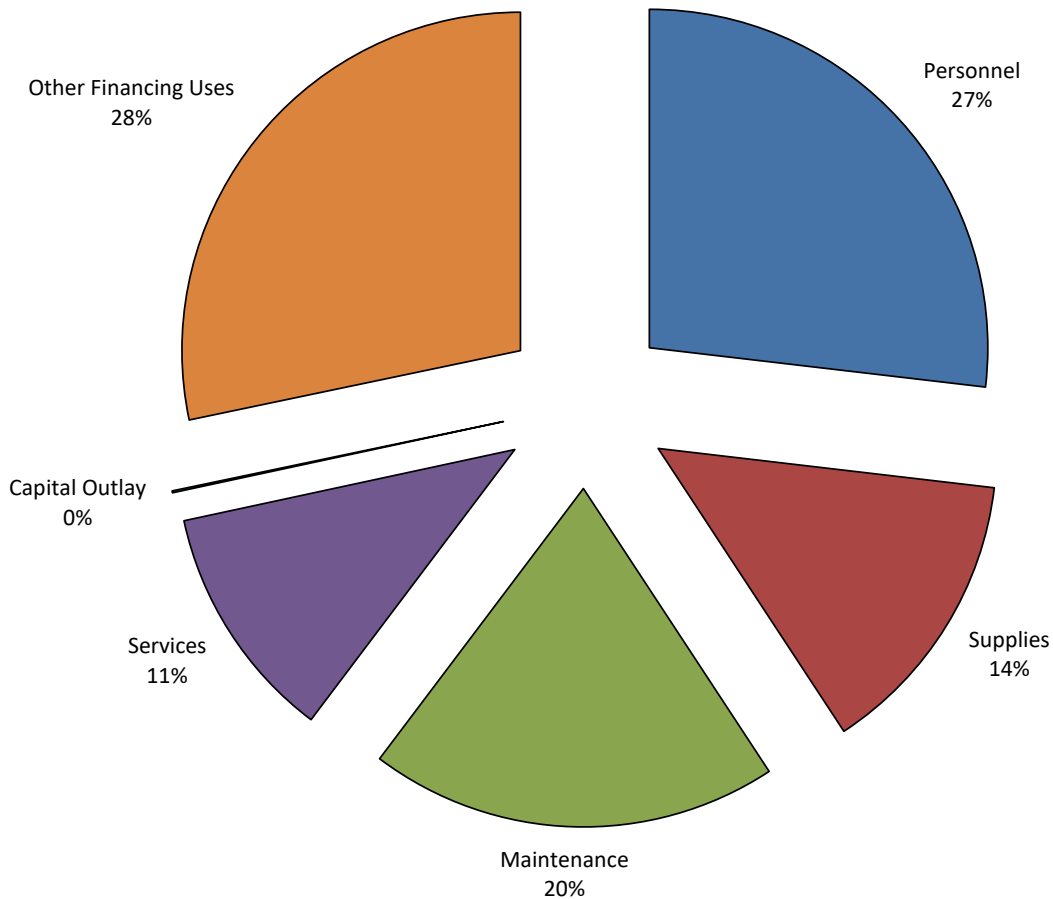
	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Utility Fund					
Water	\$ 1,692,073	\$ 1,827,886	\$ 2,644,590	\$ 2,608,740	\$ 2,683,800
Wastewater	2,681,742	2,297,791	3,093,740	2,817,130	2,366,820
Drainage	238,697	244,159	268,420	268,970	461,850
Utility Fund	\$ 4,612,512	\$ 4,369,835	\$ 6,006,750	\$ 5,694,840	\$ 5,512,470



**002 - Utility Fund
Category Summary**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
0000 Personnel	\$ 1,445,398	\$ 1,382,168	\$ 1,447,770	\$ 1,391,150	\$ 1,480,380
1000 Supplies	514,435	598,870	668,030	627,260	766,120
2000 Maintenance	1,128,729	465,883	1,285,000	977,340	1,076,650
3000 Services	628,551	775,663	613,630	620,590	625,070
7000 Capital Outlay	2,439	22,633	201,000	161,330	5,000
8000 Other Financing Uses	892,960	1,124,620	1,791,320	1,917,170	1,559,250
Utility Fund	\$ 4,612,512	\$ 4,369,835	\$ 6,006,750	\$ 5,694,840	\$ 5,512,470

FY 2018-2019 Expenses by Category



**002 - Utility Fund
Line Item Detail**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 845,013	\$ 836,752	\$ 921,050	\$ 882,310	\$ 936,890
0150 Overtime	59,569	63,984	35,730	25,730	35,730
0200 Taxes	69,702	67,378	75,910	69,680	77,720
0250 Retirement	156,414	159,886	165,260	157,120	170,610
0300 Group Insurance	291,022	230,903	221,400	231,510	231,100
0310 W/C Insurance	15,914	14,877	15,920	12,960	16,070
0320 Disability Insurance	4,638	4,961	5,700	5,040	5,860
0900 Other Post Employment Benefits	3,126	3,427	6,800	6,800	6,400
Total Personnel	1,445,398	1,382,168	1,447,770	1,391,150	1,480,380
Supplies					
1100 Chemical	62,547	63,021	77,000	63,320	67,000
1400 Office & Postage	11,738	9,496	11,800	12,440	12,800
1600 Safety & Health	7,762	7,103	6,900	7,740	6,900
1650 Shop Supplies	5,825	8,434	9,000	7,420	8,500
1700 Small Tools & Equipment	10,593	10,951	11,500	12,150	12,500
1800 Surface Water Fees	399,531	477,765	523,730	500,500	624,090
1850 Uniform & Apparel	400	610	1,900	1,330	1,900
1900 Vehicle & Eqpt. Supplies	16,039	21,488	26,200	22,360	32,430
Total Supplies	514,435	598,870	668,030	627,260	766,120
Maintenance					
2050 Building Maintenance	40,962	4,090	23,400	20,400	5,400
2100 Property Maintenance	4,786	400	2,000	2,000	67,000
2200 Machine & Eqpt. Maintenance	10,316	17,052	16,900	17,670	14,900
2450 Vehicle Maintenance	14,237	11,025	18,000	10,280	18,000
2500 Collection System Maintenance	98,578	86,227	137,000	236,870	272,000
2550 Lift Station Maintenance	79,604	70,913	115,000	105,000	175,000
2600 Treatment Plant Maintenance	630,818	58,687	785,000	380,000	281,800
2650 Water System Maintenance	245,321	210,949	181,000	198,420	217,500
2900 Service Contracts	4,108	6,540	6,700	6,700	25,050
Total Maintenance	1,128,729	465,883	1,285,000	977,340	1,076,650

**002 - Utility Fund
Line Item Detail**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Services					
3110 Communication	7,361	10,041	11,030	11,520	13,320
3130 Consultant / Prof. Services	5,315	96,023	31,800	28,450	36,800
3170 Disposal	80,666	81,506	86,000	86,000	86,000
3190 Dues, Subscriptions, Books	-	586	380	570	580
3310 General Insurance	59,608	62,031	61,710	61,780	61,710
3312 Sec125 Admin Fees	370	678	-	-	-
3460 Regulatory Services	29,271	38,746	33,750	38,080	37,250
3530 Professional Development	20,244	26,734	26,000	31,000	28,500
3630 Rentals	78	-	1,500	150	1,500
3650 Collection/Analysis	39,248	73,109	93,630	100,310	110,630
3750 Uniform Service	5,451	5,905	5,620	4,700	5,620
3770 Utilities	330,379	339,926	240,350	236,940	211,870
3780 Water Charges	10,039	12,987	16,210	15,440	13,220
3880 Information Technology	40,520	27,390	5,650	5,650	18,070
Total Services	628,551	775,663	613,630	620,590	625,070
Capital Outlay					
7200 Machine & Equipment	-	22,633	160,000	161,330	-
7300 New Tap Installation	2,439	-	41,000	-	5,000
Total Capital Outlay	2,439	22,633	201,000	161,330	5,000
Other Financing Uses					
8001 Transfer to General Fund	250,000	250,000	250,000	250,000	250,000
8003 Transfer to Utility I&S Fund	515,130	512,300	515,700	641,550	507,600
8008 Transfer to Equipment Repl Fund	127,830	93,670	100,430	100,430	206,250
8015 Transfer to Construction Fund	-	268,650	188,690	188,690	-
8035 Transfer to Debt Svc Rsrv Fund	-	-	736,500	736,500	595,400
Other Financing Uses	892,960	1,124,620	1,791,320	1,917,170	1,559,250
Utility Fund	\$ 4,612,512	\$ 4,369,835	\$ 6,006,750	\$ 5,694,840	\$ 5,512,470

FY 2018-19 Capital Expenses

Utility Fund

Water

7300	New taps	\$	5,000
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Utility Fund	\$	5,000
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FY 2018-19 Supplemental Requests

Utility Fund

Water

8008	Chief Water Operator - vehicle	\$	27,000
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Wastewater

8008	Chief Wastewater Operator - vehicle	\$	27,000
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Utility Fund	\$	54,000
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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 2017-2018

- Replaced the dewatering system at the wastewater treatment plant
- Installed automated meter reading hardware and software
- Continued the meter upgrade and replacement program
- Replaced the sanitary sewer underneath Bay Area Boulevard at Walnut Street
- Rehabilitated two lift stations
- Continued the grease trap inspection program

City Council Goals That Are Addressed In The FY 2018-2019 Annual Budget	Water	Wastewater	Drainage
OS1 – Maintain a strong, fiscally sustainable organization	◀	◀	◀

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 2018-2019

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: Modernize metering equipment as meters are replaced

SIGNIFICANT CHANGES IN THE FY 2018-2019 BUDGET

- Surface water expense increases due to a true-up of prior year capital costs at the Southeast Water Purification Plant
- Service contract costs rise to purchase and maintain SCADA and meter reading software
- Capital outlay falls after the acquisition of a base tower meter reader and hydro excavator during FY 17-18
- Transfers for equipment replacement rise to reflect a supplemental request for an additional vehicle for city staff
- Transfers to the utility interest and sinking fund grows to reflect the issuance of certificates of obligation in 2018

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2017-2018</u>	<u>2018-2019</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Average number of active meter reads per month	1,347	1,537	1,434	1,521
Linear feet of water line maintained	274,966	288,900	274,966	279,000
Average daily flow (gallons)	1,563,000	1,739,876	1,660,000	1,817,000

PERFORMANCE MEASURES

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

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

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

002 - Utility Fund / Water (82504-00)

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 408,595	\$ 373,786	\$ 423,420	\$ 393,490	\$ 425,710
0150 Overtime	27,948	33,672	16,730	13,730	16,730
0200 Taxes	34,053	31,134	34,890	31,370	35,500
0250 Retirement	75,488	73,221	75,650	70,480	77,610
0300 Group Insurance	147,775	104,023	100,840	117,460	111,330
0310 W/C Insurance	9,367	7,206	8,130	6,620	7,690
0320 Disability Insurance	2,269	2,204	2,630	2,440	2,680
0900 Other Post-Employment Benefits	1,617	1,618	3,400	3,400	3,000
Total Personnel	707,112	626,862	665,690	638,990	680,250
Supplies					
1100 Chemical	1,205	1,423	1,000	1,100	1,000
1400 Office & Postage	6,417	5,643	6,300	5,700	6,300
1600 Safety & Health	4,307	3,378	3,000	3,540	3,000
1650 Shop Supplies	3,266	5,018	5,000	4,680	5,000
1700 Small Tools & Equipment	5,040	6,684	6,500	6,550	8,500
1800 Surface Water	399,531	477,765	523,730	500,500	624,090
1850 Uniform & Apparel	-	-	500	460	500
1900 Vehicle & Eqpt. Supplies	8,856	10,885	11,850	9,950	15,790
Total Supplies	428,622	510,796	557,880	532,480	664,180
Maintenance					
2050 Building Maintenance	13,378	2,357	19,400	19,400	4,400
2100 Property Maintenance	832	-	1,000	1,000	1,000
2200 Machine & Eqpt. Maintenance	1,841	4,494	4,400	8,470	4,400
2450 Vehicle Maintenance	5,663	3,029	5,500	4,710	6,500
2650 Water System Maintenance	245,321	210,949	181,000	198,420	217,500
2900 Service Contracts	4,108	6,315	6,700	6,700	25,050
Total Maintenance	271,141	227,144	218,000	238,700	258,850
Services					
3110 Communication	3,600	4,784	4,810	6,070	5,370
3130 Consultant / Prof. Services	1,397	43,603	6,800	5,200	6,800
3190 Dues, Subscriptions, Books	-	103	-	190	200
3310 General Insurance	14,124	16,396	16,070	16,090	16,070
3312 Sec 125 Admin Fees	72	168	-	-	-
3460 Regulatory Services	12,022	15,617	16,400	18,880	19,900
3530 Professional Development	11,999	13,054	12,000	14,000	14,000
3630 Rentals	-	-	500	-	500
3650 Collection / Analysis	4,227	4,606	4,630	11,310	21,630
3750 Uniform Service	2,629	3,219	3,460	2,710	3,460
3770 Utilities	52,149	50,514	39,860	39,200	34,950
3880 Information Technology	18,230	13,700	2,830	2,830	9,040
Total Services	120,448	165,763	107,360	116,480	131,920

002 - Utility Fund / Water (82504-00)

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Capital Outlay					
7200 Machine & Equipment	-	-	160,000	161,330	-
7300 New Tap Installation	2,439	-	40,000	-	5,000
Total Capital Outlay	2,439	-	200,000	161,330	5,000
Other Financing Uses					
8001 Transfer to General Fund	125,000	125,000	125,000	125,000	125,000
8003 Transfer to Utility I&S Fund	-	-	-	25,100	141,030
8008 Transfer to Eqpt Repl Fund	37,310	29,820	34,160	34,160	82,170
8015 Transfer to Wtr/Swr Constr Fund	-	142,500	-	-	-
8035 Transfer to Debt Svc Rsrv Fund	-	-	736,500	736,500	595,400
Total Other Financing Uses	162,310	297,320	895,660	920,760	943,600
Water	\$ 1,692,073	\$ 1,827,886	\$ 2,644,590	\$ 2,608,740	\$ 2,683,800



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 2018-2019

OS1: Maintain a strong, fiscally sustainable organization

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

Action Item: Collect bacteriological samples of wastewater discharge

Goal: Ensure optimal operating conditions are maintained

Action Item: Rehabilitate two wastewater lift stations

Goal: Enhance compliance with all wastewater regulations

Action Item: Increase after-hours sampling of discharge

SIGNIFICANT CHANGES IN THE FY 2018-2019 BUDGET

- Property maintenance expense increases to install perimeter fencing around the service center
- Treatment plant maintenance costs fall after the replacement of the belt press and bar screens during FY 17-18
- Transfers to the utility interest and sinking fund falls after the cash redemption of utility revenue bonds in 2018
- Transfers for equipment replacement rise to reflect a supplemental request for an additional vehicle for city staff
- Transfers to the construction fund decline after the force main at lift station #3 was upsized during FY 17-18

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2017-2018</u>	<u>2018-2019</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of lift stations maintained	19	19	19	19
Linear feet of wastewater lines maintained	176,160	181,060	184,720	183,250
Average gallons treated per day	1,279,000	1,273,080	1,285,000	1,350,000
 <u>PERFORMANCE MEASURES</u>				
Percent of days in compliance with quality standards	100%	100%	100%	100%
Percent of grease traps inspected annually	100%	100%	100%	100%
Percent of sewer lines cleaned annually	15%	15%	15%	15%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Director of Public Works	0.25	0.25	0.25	0.25
Assistant Director of Public Works	0.25	0.25	0.25	0.25
Utility Crew Foreman	1.00	1.00	1.00	1.00
Chief Wastewater Operator	1.00	1.00	1.00	1.00
Utility Crew Leader	1.00	1.00	1.00	1.00
Utility Operator	4.00	3.00	3.00	3.00
Total Employees (Full-Time Equivalents)	7.50	6.50	6.50	6.50

002 - Utility Fund / Wastewater (82505-00)

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 362,213	\$ 359,662	\$ 386,030	\$ 376,730	\$ 393,670
0150 Overtime	28,538	25,646	17,000	11,000	17,000
0200 Taxes	29,865	28,387	31,950	29,710	32,660
0250 Retirement	67,571	67,718	69,900	67,060	72,040
0300 Group Insurance	113,669	99,039	94,660	79,850	86,290
0310 W/C Insurance	5,569	5,921	5,810	4,730	6,290
0320 Disability Insurance	1,951	2,134	2,370	1,940	2,440
0900 Other Post-Employment Benefits	1,239	1,428	2,600	2,600	2,600
Total Personnel	610,615	589,935	610,320	573,620	612,990
Supplies					
1100 Chemical	60,903	60,698	75,000	61,000	65,000
1400 Office & Postage	3,654	3,645	4,000	4,240	4,000
1600 Safety & Health	2,710	2,896	3,000	3,000	3,000
1650 Shop Supplies	1,752	2,579	3,000	1,740	2,500
1700 Small Tools & Equipment	2,022	3,684	3,000	4,800	3,000
1850 Uniform & Apparel	400	376	900	370	900
1900 Vehicle & Eqpt. Supplies	3,342	6,181	8,740	7,000	10,120
Total Supplies	74,783	80,060	97,640	82,150	88,520
Maintenance					
2050 Building Maintenance	27,584	1,733	4,000	1,000	1,000
2100 Property Maintenance	3,955	400	1,000	1,000	66,000
2200 Machine & Eqpt. Maintenance	8,475	12,558	12,000	9,000	10,000
2450 Vehicle Maintenance	3,000	4,129	5,000	1,500	5,000
2500 Collection System Maintenance	70,981	66,933	107,000	206,870	107,000
2550 Lift station Maintenance	79,604	70,913	115,000	105,000	175,000
2600 Treatment Plant Maintenance	630,818	58,687	785,000	380,000	281,800
2900 Service Contracts	-	225	-	-	-
Total Maintenance	824,417	215,578	1,029,000	704,370	645,800
Services					
3110 Communication	3,121	4,034	4,660	4,000	6,450
3130 Consultant / Prof. Services	-	49,669	20,000	20,750	-
3170 Disposal	80,666	81,506	86,000	86,000	86,000
3190 Dues, Subscriptions, Books	-	293	190	190	190
3310 General Insurance	45,484	45,635	45,640	45,690	45,640
3312 Sec 125 Admin Fees	226	342	-	-	-
3460 Regulatory Services	17,150	23,029	17,250	19,100	17,250
3530 Professional Development	4,976	8,525	8,000	11,000	10,000
3630 Rentals	78	-	1,000	150	1,000
3650 Collection / Analysis	35,021	68,503	89,000	89,000	89,000
3750 Uniform Service	2,265	1,910	1,760	1,600	1,760
3770 Utilities	278,230	289,412	200,490	197,740	176,920
3780 Water Charges	10,039	12,987	16,210	15,440	13,220
3880 Information Technology	22,290	13,690	2,820	2,820	9,030
Total Services	499,547	599,536	493,020	493,480	456,460

002 - Utility Fund / Wastewater (82505-00)

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Capital Outlay					
7200 Machine & Equipment	-	22,633	-	-	-
7300 New Tap Installation	-	-	1,000	-	-
Total Capital Outlay	-	22,633	1,000	-	-
Other Financing Uses					
8001 Transfer to General Fund	125,000	125,000	125,000	125,000	125,000
8003 Transfer to Utility I&S Fund	515,130	512,300	515,700	616,450	366,570
8008 Transfer to Eqpt Repl Fund	32,250	26,600	33,370	33,370	71,480
8015 Transfer to Wtr/Swr Constr Fund	-	126,150	188,690	188,690	-
Total Other Financing Uses	672,380	790,050	862,760	963,510	563,050
Wastewater	\$ 2,681,742	\$ 2,297,791	\$ 3,093,740	\$ 2,817,130	\$ 2,366,820



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 2018-2019

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 2018-2019 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Collection system maintenance expenses surge to repair storm sewers at Travis Street and Professional Park
- Charges for professional services rise to renew the permit for the City's storm water management program
- Transfers for equipment replacement expand due to a higher contribution level

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2017-2018</u>	<u>2018-2019</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of catch basins maintained	775	1,243	789	825
Linear feet of storm drains maintained	161,812	337,270	161,812	165,000
Total area of impervious surface (acres)	960	1,038	960	975

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%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Drainage Foreman	1.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	2.00	2.00	2.00	2.00

002 - Utility Fund / Drainage (82508-00)

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 74,205	\$ 103,305	\$ 111,600	\$ 112,090	\$ 117,510
0150 Overtime	3,083	4,666	2,000	1,000	2,000
0200 Taxes	5,784	7,858	9,070	8,600	9,560
0250 Retirement	13,355	18,947	19,710	19,580	20,960
0300 Group Insurance	29,578	27,841	25,900	34,200	33,480
0310 W/C Insurance	977	1,750	1,980	1,610	2,090
0320 Disability Insurance	418	623	700	660	740
0900 Other Post-Employment Benefits	270	381	800	800	800
Total Personnel	127,670	165,371	171,760	178,540	187,140
Supplies					
1100 Chemical	439	900	1,000	1,220	1,000
1400 Office & Postage	1,668	207	1,500	2,500	2,500
1600 Safety & Health	744	829	900	1,200	900
1650 Shop Supplies	807	837	1,000	1,000	1,000
1700 Small Tools & Equipment	3,531	583	2,000	800	1,000
1850 Uniform & Apparel	-	234	500	500	500
1900 Vehicle & Eqpt. Supplies	3,840	4,423	5,610	5,410	6,520
Total Supplies	11,030	8,014	12,510	12,630	13,420
Maintenance					
2200 Machine & Eqpt. Maintenance	-	-	500	200	500
2450 Vehicle Maintenance	5,574	3,867	7,500	4,070	6,500
2500 Stormwater Coll. System Maint	27,596	19,294	30,000	30,000	165,000
Total Maintenance	33,171	23,161	38,000	34,270	172,000
Services					
3110 Communication	640	1,223	1,560	1,450	1,500
3130 Consultant / Prof. Services	3,918	2,751	5,000	2,500	30,000
3190 Dues, Subscriptions, Books	-	190	190	190	190
3312 Sec 125 Admin Fees	72	168	-	-	-
3460 Regulatory Services	100	100	100	100	100
3530 Professional Development	3,269	5,155	6,000	6,000	4,500
3750 Uniform Service	557	776	400	390	400
Total Services	8,556	10,363	13,250	10,630	36,690
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	58,270	37,250	32,900	32,900	52,600
Total Other Financing Uses	58,270	37,250	32,900	32,900	52,600
Drainage	\$ 238,697	\$ 244,159	\$ 268,420	\$ 268,970	\$ 461,850

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

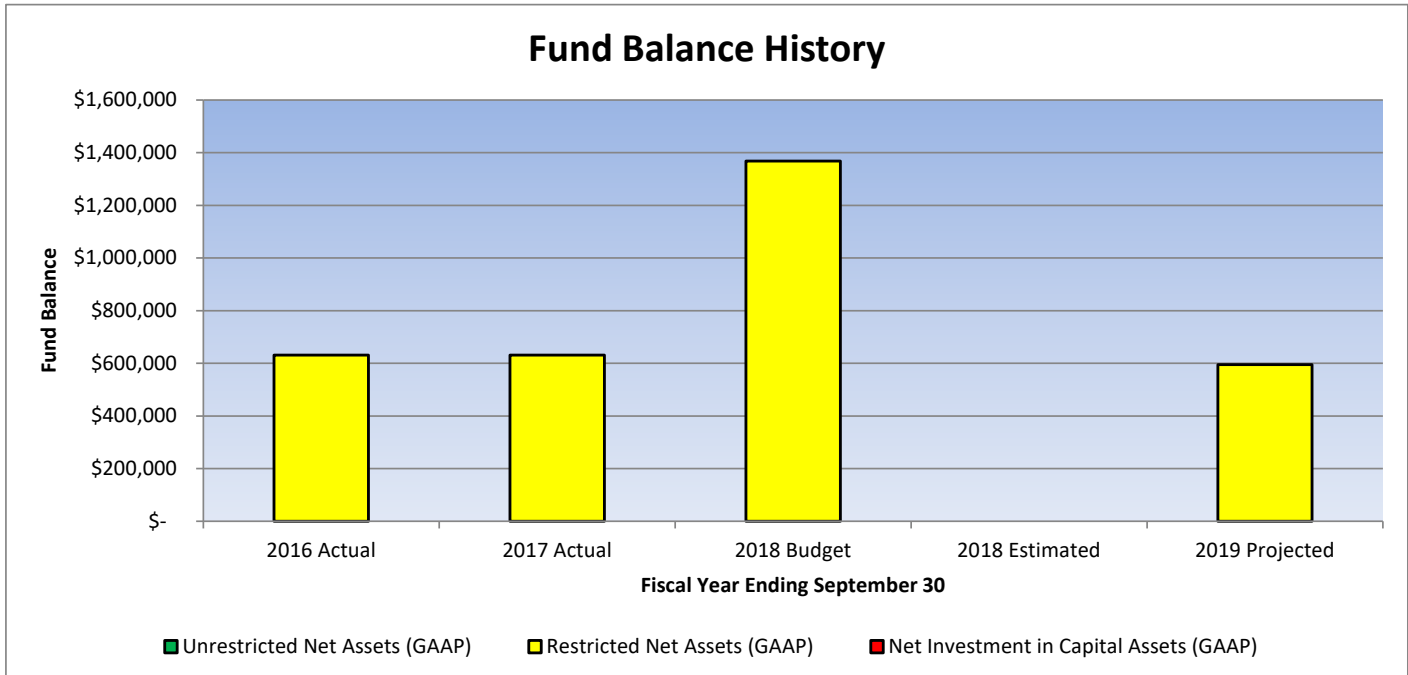
The Capital Reserve Charge was deposited into a new Debt Service Reserve Fund for the sole purpose of building a reserve for bond issues related to major infrastructure. Beginning in FY 2017-18, revenue that is collected prior to the issuance of debt for the 42" water line replacement project will be deposited into the Debt Service Reserve Fund.

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
<u>Budget Basis:</u>					
Beginning Restricted Net Assets (GAAP)	\$ 631,520	\$ 631,520	\$ 631,520	\$ 631,520	\$ -
Revenues ¹	-	-	736,500	736,500	595,400
Expenses	-	-	-	(1,368,020)	-
Net Increase / (Decrease) in Fund Balance	-	-	736,500	(631,520)	595,400
Ending Restricted Net Assets (Budget)	\$ 631,520	\$ 631,520	\$ 1,368,020	\$ -	\$ 595,400
<u>Reconciliation to GAAP:</u>					
Ending Restricted Net Assets (Budget)	\$ 631,520	\$ 631,520	\$ 1,368,020	\$ -	\$ 595,400
Adjustment ²	-	-	-	-	-
Restricted Net Assets (GAAP)	631,520	631,520	1,368,020	-	595,400
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	631,520	\$ 631,520	\$ 1,368,020	\$ -	\$ 595,400

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Other Financing Sources					
8202 Transfer from Utility Fund	\$ -	\$ -	\$ 736,500	\$ 736,500	\$ 595,400
Total Other Financing Sources	-	-	736,500	736,500	595,400
Utility Debt Svc Reserve Fund	\$ -	\$ -	\$ 736,500	\$ 736,500	\$ 595,400

**035 - Utility Debt Service Reserve Fund
Expenses**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Other Financing Uses					
8003 Transfer to Utility I&S Fund	\$ -	\$ -	\$ -	\$ 1,368,020	\$ -
Total Other Financing Uses	-	-	-	1,368,020	-
Utility Debt Svc Reserve Fund	\$ -	\$ -	\$ -	\$ 1,368,020	\$ -

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, 2018 is comprised of the following debt issues:

Description	Principal
Certificates of Obligation, Series 2018B	\$ 1,975,000
Total Certificates of Obligation	\$ 1,975,000
General Obligation Refunding Bonds, Series 2014	3,820,000
Total General Obligation Bonds	\$ 3,820,000
Total Utility Long-Term Debt	\$ 5,795,000

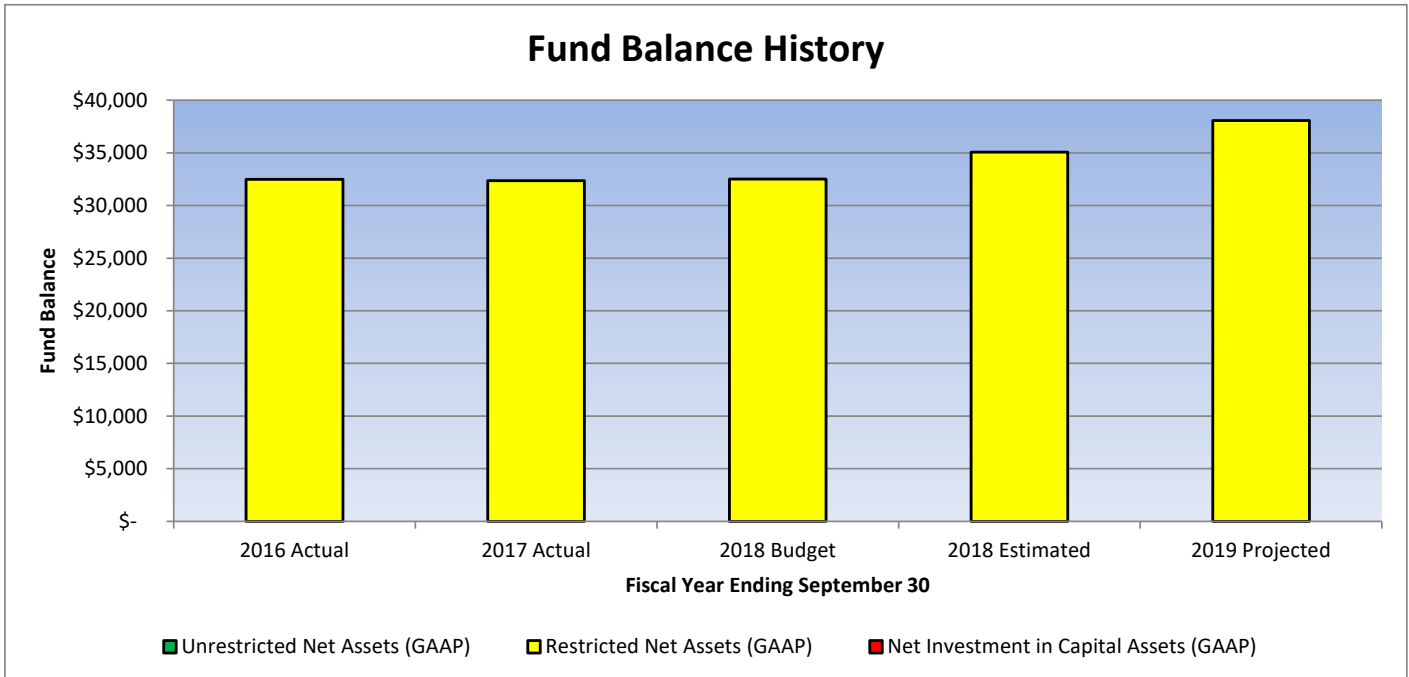
**Utility Interest and Sinking Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ 30,665	\$ 32,473	\$ 32,350	\$ 32,350	\$ 35,070
Revenues ¹	515,291	512,461	515,870	2,012,280	510,590
Expenses	(513,484)	(512,584)	(515,700)	(2,009,560)	(507,600)
Net Increase / (Decrease) in Fund Balance	1,807	(123)	170	2,720	2,990
Ending Restricted Net Assets (Budget)	\$ 32,472	\$ 32,350	\$ 32,520	\$ 35,070	\$ 38,060
Reconciliation to GAAP:					
Ending Restricted Net Assets (Budget)	\$ 32,472	\$ 32,350	\$ 32,520	\$ 35,070	\$ 38,060
Adjustment ²	1	-	-	-	-
Restricted Net Assets (GAAP)	32,473	32,350	32,520	35,070	38,060
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	32,473	\$ 32,350	\$ 32,520	\$ 35,070	\$ 38,060

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Miscellaneous Income					
6050 Interest Income	\$ 161	\$ 161	\$ 170	\$ 2,710	\$ 2,990
Total Miscellaneous Income	161	161	170	2,710	2,990
Other Financing Sources					
8102 Transfer from Utility Fund	515,130	512,300	515,700	641,550	507,600
8135 Transfer from Utility Debt Svc Rsrv	-	-	-	1,368,020	-
Total Other Financing Sources	515,130	512,300	515,700	2,009,570	507,600
Utility Interest & Sinking Fund	\$ 515,291	\$ 512,461	\$ 515,870	\$ 2,012,280	\$ 510,590

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

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Services					
3080 Financial	\$ 1,100	\$ 1,400	\$ 1,100	\$ 1,100	\$ 2,200
Total Services	1,100	1,400	1,100	1,100	2,200
Debt Service					
5003 Principal - 2008 W&S Rev Bonds	80,000	80,000	85,000	1,560,000	-
5005 Principal - 2014 GO Ref Bonds	205,000	215,000	225,000	225,000	235,000
5007 Principal - 2018B CO	-	-	-	-	65,000
5503 Interest - 2008 W&S Rev Bonds	71,121	68,121	65,130	58,900	-
5505 Interest - 2014 GO Ref Bonds	156,263	148,063	139,470	139,460	130,470
5507 Interest - 2018B CO	-	-	-	25,100	74,930
Total Debt Service	512,384	511,184	514,600	2,008,460	505,400
Utility Interest & Sinking Fund	\$ 513,484	\$ 512,584	\$ 515,700	\$ 2,009,560	\$ 507,600

Utility Interest & Sinking Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2018				\$ 5,795,000
2018-2019	505,388	300,000	205,388	5,495,000
2019-2020	507,613	315,000	192,613	5,180,000
2020-2021	504,663	325,000	179,663	4,855,000
2021-2022	506,563	340,000	166,563	4,515,000
2022-2023	502,863	350,000	152,863	4,165,000
2023-2024	503,863	365,000	138,863	3,800,000
2024-2025	509,875	385,000	124,875	3,415,000
2025-2026	502,475	390,000	112,475	3,025,000
2026-2027	504,825	405,000	99,825	2,620,000
2027-2028	501,675	415,000	86,675	2,205,000
2028-2029	503,175	430,000	73,175	1,775,000
2029-2030	503,845	445,000	58,845	1,330,000
2030-2031	504,105	460,000	44,105	870,000
2031-2032	138,800	110,000	28,800	760,000
2032-2033	139,588	115,000	24,588	645,000
2033-2034	140,475	120,000	20,475	525,000
2034-2035	141,188	125,000	16,188	400,000
2035-2036	141,725	130,000	11,725	270,000
2036-2037	142,088	135,000	7,088	135,000
2037-2038	137,363	135,000	2,363	-
Grand Total	\$ 7,542,155	\$ 5,795,000	\$ 1,747,155	\$ -

Utility Interest & Sinking Fund
Certificates of Obligation, Series 2018B

Bond Amount	\$1,975,000
Date of Issue	5/1/2018
Interest Rate	3.50 - 5.00
Date of Maturity	3/1/2038

Purpose Proceeds from the sale of the Series 2018B Certificates will be used for (i) construction and/or acquisition of utility system improvements, (ii) road and street repairs and improvements (iii) professional services rendered in connection with the foregoing; and (iv) the costs of issuing the Series 2018B Certificates.

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2018				\$ 1,975,000
2018-2019	139,925	65,000	74,925	1,910,000
2019-2020	141,550	70,000	71,550	1,840,000
2020-2021	138,400	70,000	68,400	1,770,000
2021-2022	140,500	75,000	65,500	1,695,000
2022-2023	142,400	80,000	62,400	1,615,000
2023-2024	139,200	80,000	59,200	1,535,000
2024-2025	140,900	85,000	55,900	1,450,000
2025-2026	137,500	85,000	52,500	1,365,000
2026-2027	139,000	90,000	49,000	1,275,000
2027-2028	140,300	95,000	45,300	1,180,000
2028-2029	141,400	100,000	41,400	1,080,000
2029-2030	142,300	105,000	37,300	975,000
2030-2031	138,100	105,000	33,100	870,000
2031-2032	138,800	110,000	28,800	760,000
2032-2033	139,588	115,000	24,588	645,000
2033-2034	140,475	120,000	20,475	525,000
2034-2035	141,188	125,000	16,188	400,000
2035-2036	141,725	130,000	11,725	270,000
2036-2037	142,088	135,000	7,088	135,000
2037-2038	137,363	135,000	2,363	-
Total	\$ 2,802,702	\$ 1,975,000	\$ 827,702	\$ -

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
9/30/2018				\$ 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	-
Total	\$ 4,739,450	\$ 3,820,000	\$ 919,450	\$ -



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.

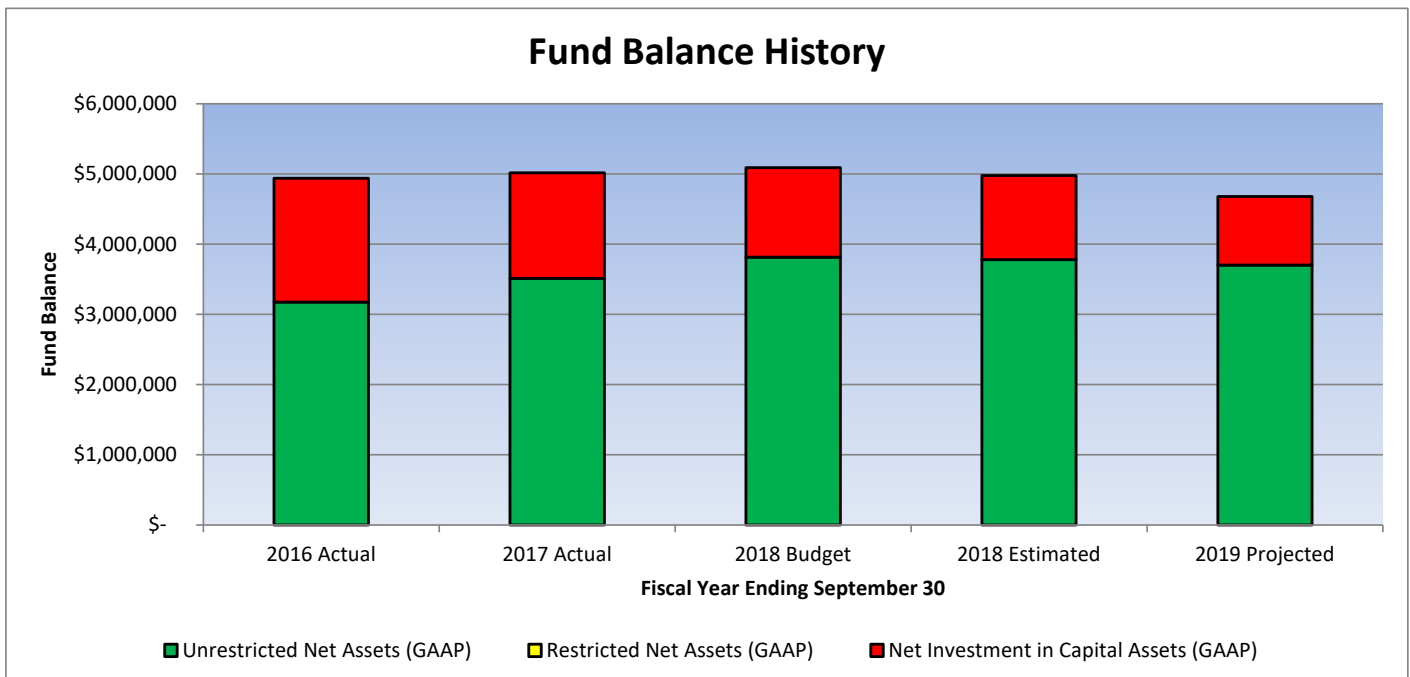
In FY 2018-19, a total of \$1,000,120 will be transferred into this fund from other divisions. Divisions within the General Fund will transfer \$788,070 (100% of full annual replacement amount). The Utility Fund will transfer \$206,250 (100% of full annual replacement amount). The Information Technology Fund will transfer \$5,800 (100% of full annual replacement amount).

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 2,628,002	\$ 3,177,146	\$ 3,513,410	\$ 3,513,410	\$ 3,781,800
Revenues ¹	1,176,526	761,361	701,860	744,170	1,055,800
Expenses	(627,381)	(462,862)	(399,000)	(475,780)	(1,135,000)
Net Increase / (Decrease) in Fund Balance	549,145	298,499	302,860	268,390	(79,200)
Ending Unrestricted Net Assets (Budget)	\$ 3,177,147	\$ 3,475,645	\$ 3,816,270	\$ 3,781,800	\$ 3,702,600
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ 3,177,147	\$ 3,475,645	\$ 3,816,270	\$ 3,781,800	\$ 3,702,600
Adjustment ²	(1)	37,765	-	-	-
Unrestricted Net Assets (GAAP)	3,177,146	3,513,410	3,816,270	3,781,800	3,702,600
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	1,763,053	1,504,340	1,275,095	1,196,775	975,936
Total Fund Balance (GAAP)	4,940,199	5,017,750	5,091,365	4,978,575	4,678,536

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Miscellaneous Income					
6050 Interest Income	\$ 15,282	\$ 19,794	\$ 12,000	\$ 48,750	\$ 55,680
6070 Unrealized Gain / Loss	635	(5,105)	-	(5,190)	-
6100 Other Income	43,173	-	-	-	-
6150 Sale of City Assets	207,515	88,908	-	10,750	-
Total Miscellaneous Income	266,606	103,598	12,000	54,310	55,680
Other Financing Sources					
8101 Transfer from General Fund	778,090	554,470	587,430	587,430	788,070
8102 Transfer from Utility Fund	127,830	93,670	100,430	100,430	206,250
8110 Transfer from Fund 010	-	6,623	-	-	-
8145 Transfer from Info Tech Fund	4,000	3,000	2,000	2,000	5,800
8999 Use of PY Fund Balance	-	-	-	-	79,200
Total Other Financing Sources	909,920	657,763	689,860	689,860	1,079,320
Equipment Replacement Fund	\$ 1,176,526	\$ 761,361	\$ 701,860	\$ 744,170	\$ 1,135,000

**008 - Equipment Replacement Fund
Expenses**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Capital Outlay					
7250 City Manager - Vehicles	\$ -	\$ -	\$ 46,000	\$ 38,940	\$ 29,000
7250 CD Recreation - Vehicles	-	-	70,000	63,960	-
7250 PW Admin - Vehicles	-	28,054	-	-	33,000
7250 PW Maint - Vehicles	24,885	-	-	-	111,000
7200 PW Parks - Machine & Eqpt.	21,239	-	37,000	36,450	-
7250 PW Parks - Vehicles	-	-	-	-	81,000
7250 PD Admin - Vehicles	-	71,632	-	83,070	60,000
7250 PD CID - Vehicles	64,621	37,101	-	-	90,000
7250 PD Patrol - Vehicles	280,127	170,371	67,000	67,560	420,000
7250 Fire Prevention - Vehicles	-	-	-	-	45,000
7250 Fire Operations - Vehicles	-	-	100,000	126,390	-
7200 Water - Machine & Eqpt.	59,587	28,405	-	-	158,000
7250 Water - Vehicles	-	27,674	35,000	30,590	81,000
7250 Wastewater - Vehicles	24,885	71,822	-	-	27,000
7250 Drainage - Vehicles	152,037	27,803	-	-	-
7250 Info Tech - Vehicles	-	-	44,000	28,820	-
Total Capital Outlay	627,381	462,862	399,000	475,780	1,135,000
Equipment Replacement Fund	\$ 627,381	\$ 462,862	\$ 399,000	\$ 475,780	\$ 1,135,000

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

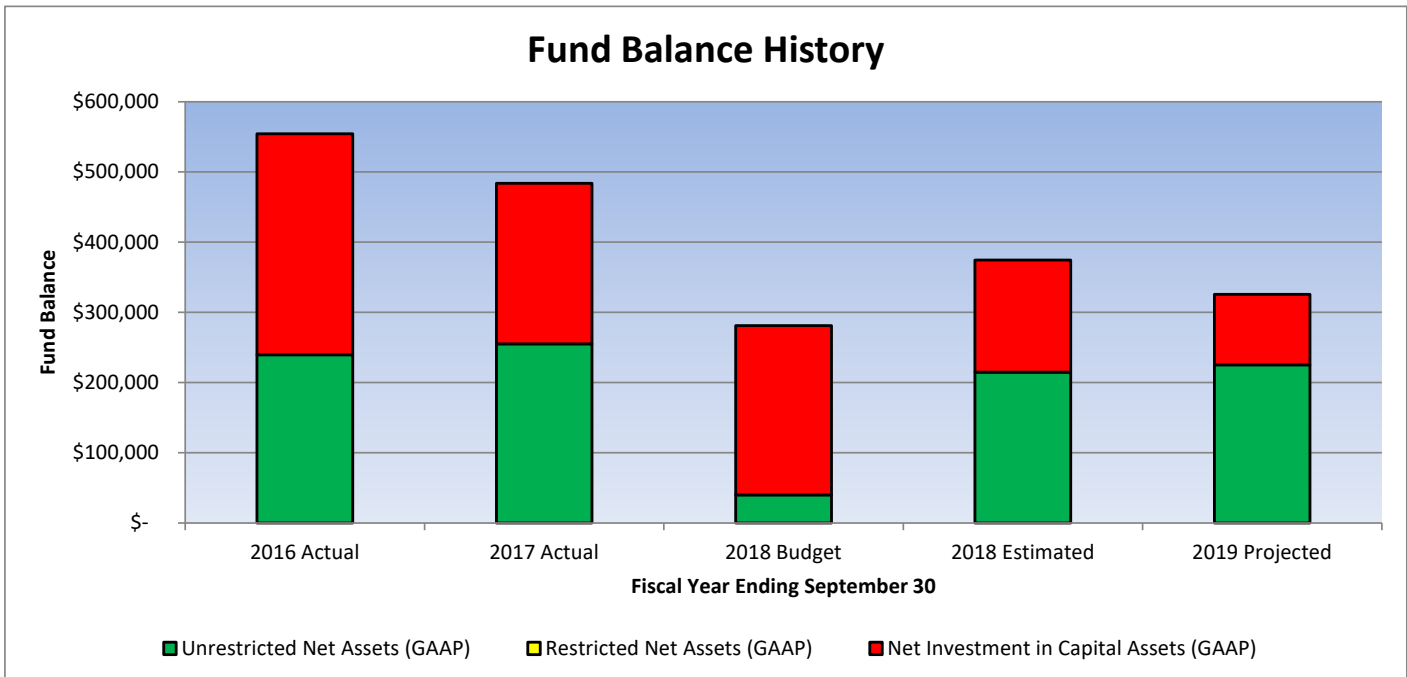
The Information Technology Fund is an internal service fund used to account for all costs of providing general information technology services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 222,760	\$ 239,541	\$ 255,064	\$ 255,064	\$ 214,984
Revenues ¹	809,322	759,894	846,060	851,380	990,360
Expenses	(780,669)	(728,173)	(1,061,060)	(891,460)	(979,930)
Net Increase / (Decrease) in Net Assets	28,653	31,721	(215,000)	(40,080)	10,430
Ending Unrestricted Net Assets (Budget)	\$ 251,413	\$ 271,262	\$ 40,064	\$ 214,984	\$ 225,414
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ 251,413	\$ 271,262	\$ 40,064	\$ 214,984	\$ 225,414
Adjustment ²	(11,872)	(16,198)	-	-	-
Unrestricted Net Assets (GAAP)	239,541	255,064	40,064	214,984	225,414
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	314,769	228,622	241,082	159,622	100,245
Total Fund Balance (GAAP)	\$ 554,310	\$ 483,686	\$ 281,146	\$ 374,606	\$ 325,659

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Charges for Service					
5600 IT Services - General Fund	\$ 768,360	\$ 724,780	\$ 839,880	\$ 839,880	\$ 961,860
5610 IT Services - Utility Fund	40,520	27,390	5,650	5,650	18,070
Total Charges for Service	808,880	752,170	845,530	845,530	979,930
Miscellaneous Income					
6050 Interest Income	442	491	530	5,850	10,430
6100 Other Income	-	7,233	-	-	-
Total Miscellaneous Income	442	7,724	530	5,850	10,430
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	215,000	-	-
Total Other Financing Sources	-	-	215,000	-	-
Information Technology Fund	\$ 809,322	\$ 759,894	\$ 1,061,060	\$ 851,380	\$ 990,360

FY 2018-19 Capital Expenses

Information Technology Fund

Information Technology

7100	Sentinal PS intrusion software	\$	8,200
7100	Veeam backup software		5,400

Information Technology Fund **\$ 13,600**



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 2017-2018

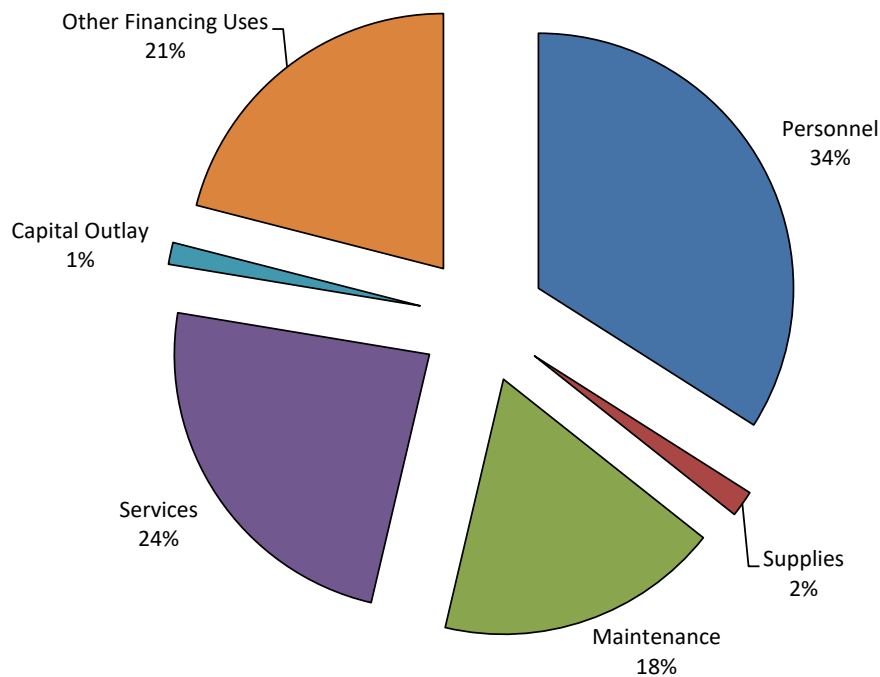
- Replaced core switches and storage arrays for increased throughput speeds
- Acquired a cell phone booster for the fire station
- Replaced the antivirus software to better meet the needs of the city

<h2 style="margin: 0;">City Council Goals That Are Addressed In The FY 2018-2019 Annual Budget</h2>	Information Technology
OS1 – Maintain a strong, fiscally sustainable organization	▼

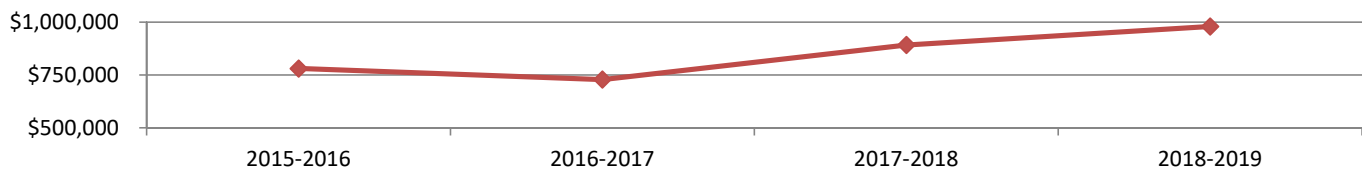
Information Technology Fund Expense Summary

Object	Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
0000	Personnel	\$ 395,305	\$ 300,741	\$ 316,720	\$ 312,200	\$ 333,210
1000	Supplies	8,112	13,313	14,170	10,850	16,350
2000	Maintenance	178,204	174,159	299,030	244,960	176,390
3000	Services	52,276	149,961	112,140	83,950	234,580
7000	Capital Outlay	142,772	6,249	102,000	22,500	13,600
8000	Other Financing Uses	4,000	83,751	217,000	217,000	205,800
Information Technology Fund		\$ 780,669	\$ 728,173	\$ 1,061,060	\$ 891,460	\$ 979,930

FY 2018-2019 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 2018-2019

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: Reequip city buildings with the latest fiber optic cabling to facilitate higher data throughput speeds

SIGNIFICANT CHANGES IN THE FY 2018-2019 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Service contract expenses decline after funding antivirus software and security alarm equipment during FY 17-18
- Computer replacement costs rise to replace servers that have become obsolete
- Capital outlay falls after the purchase of a cell phone booster for the fire station during FY 17-18
- Transfers for IT projects include the costs of rewiring city buildings with modern fiber optic cables

<u>WORKLOAD MEASURES</u>	<u>2016-2017 ACTUAL</u>	<u>2017-2018 BUDGET</u>	<u>2017-2018 ESTIMATE</u>	<u>2018-2019 BUDGET</u>
Number of divisions served	23	26	26	25
Number of computers supported	355	356	542	535
Number of requests for service	1,022	1,100	1,200	1,200

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	125	125	181	178

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

Information Technology Manager	1.00	1.00	1.00	1.00
Information Technology Administrator	2.00	2.00	2.00	2.00
Total Employees (Full-Time Equivalents)	3.00	3.00	3.00	3.00

**045 - Information Technology Fund
Expenses**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Personnel					
0100 Salary & Wages	\$ 263,231	\$ 206,922	\$ 227,100	\$ 226,620	\$ 240,090
0150 Overtime	2,287	9,492	2,400	1,100	2,400
0200 Taxes	20,355	16,313	18,000	17,540	19,170
0250 Retirement	46,071	38,318	39,550	39,420	42,230
0300 Group Insurance	59,874	26,985	26,050	25,390	25,530
0310 W/C Insurance	1,344	883	1,000	820	1,070
0320 Disability Insurance	1,382	1,256	1,420	1,310	1,520
0900 Other Post-Employment Benefits	761	571	1,200	-	1,200
Total Personnel	395,305	300,741	316,720	312,200	333,210
Supplies					
1300 Kitchen & Janitorial	1,100	878	950	540	950
1400 Office & Postage	6,211	6,212	8,750	7,900	8,750
1700 Small Tools & Equipment	405	5,696	3,600	1,500	5,600
1850 Uniform & Apparel	117	258	500	300	500
1900 Vehicle & Eqpt. Supplies	279	269	370	610	550
Total Supplies	8,112	13,313	14,170	10,850	16,350
Maintenance					
2050 Building Maintenance	69	60	-	-	-
2200 Machine & Eqpt. Maintenance	21,037	19,189	31,750	21,000	22,750
2450 Vehicle Maintenance	54	578	300	300	300
2900 Service Contracts	157,043	154,332	266,980	223,660	153,340
Total Maintenance	178,204	174,159	299,030	244,960	176,390
Services					
3110 Communication	21,458	31,105	28,990	28,800	28,790
3130 Consultant / Prof. Services	5,345	11,429	5,300	5,000	9,200
3135 Website Development	4,334	4,551	5,200	4,900	13,000
3190 Dues, Subscriptions, Books	373	150	200	150	200
3310 General Insurance	1,757	2,129	2,130	2,130	2,130
3312 Sec 125 Admin Fees	146	168	-	-	-
3330 Janitorial Services	460	457	490	480	490
3530 Professional Development	6,465	11,549	18,300	10,000	19,000
3770 Utilities	2,227	2,358	1,610	1,670	1,640
3780 Water Charges	420	530	420	670	530
3860 Computer Replacement	9,291	85,535	49,500	30,150	159,600
Total Services	52,276	149,961	112,140	83,950	234,580
Capital Outlay					
7100 Computer System	142,772	6,249	102,000	22,500	13,600
Total Capital Outlay	142,772	6,249	102,000	22,500	13,600
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	4,000	3,000	2,000	2,000	5,800
8046 Transfer to IT Projects Fund	-	80,751	215,000	215,000	200,000
Total Other Financing Uses	4,000	83,751	217,000	217,000	205,800
Information Technology	\$ 780,669	\$ 728,173	\$ 1,061,060	\$ 891,460	\$ 979,930

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

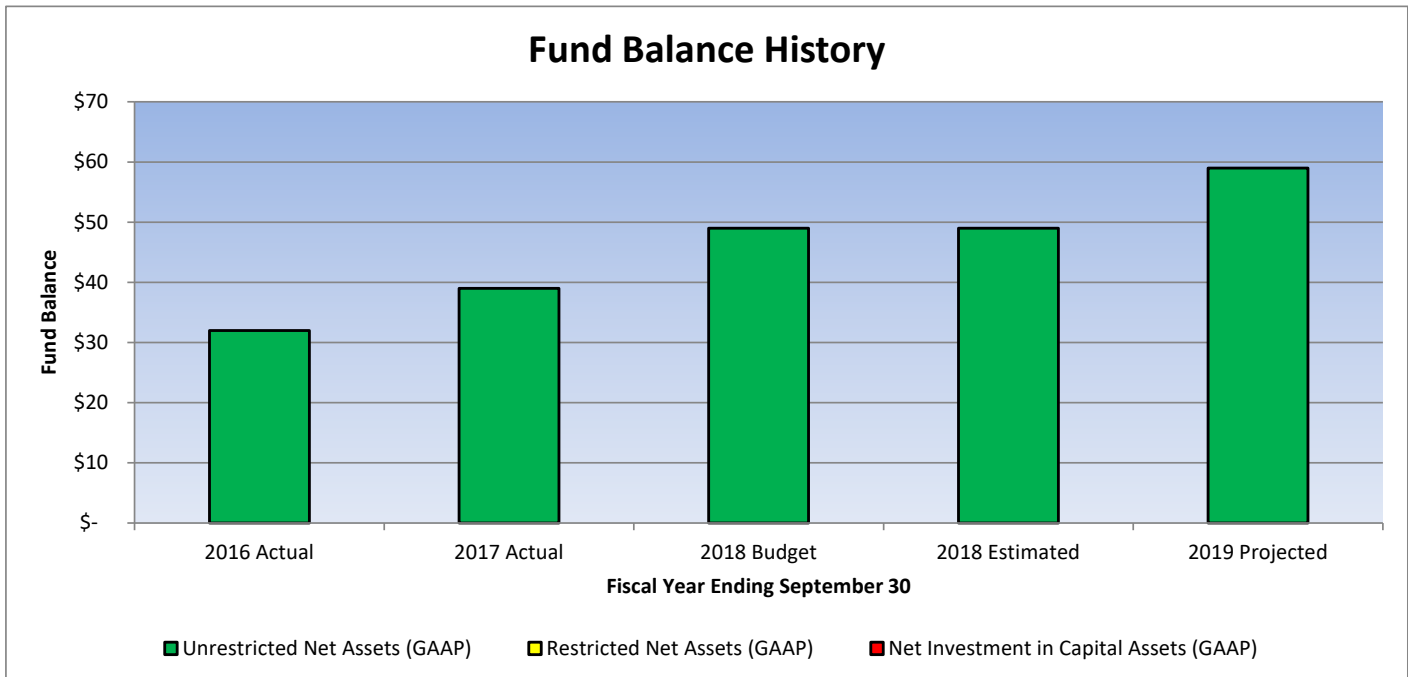
The Employee Benefits Trust Fund is an internal service fund used to account for all costs of providing general health & dental insurance services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
Budget Basis:					
Beginning Unrestricted Net Assets (GAAP)	\$ 26	\$ 32	\$ 39	\$ 39	\$ 49
Revenues ¹	2,637,065	2,576,254	2,200,010	2,165,760	2,150,010
Expenses	(2,637,060)	(2,576,247)	(2,200,000)	(2,165,750)	(2,150,000)
Net Increase / (Decrease) in Net Assets	5	7	10	10	10
Ending Unrestricted Net Assets (Budget)	\$ 31	\$ 39	\$ 49	\$ 49	\$ 59
Reconciliation to GAAP:					
Ending Unrestricted Net Assets (Budget)	\$ 31	\$ 39	\$ 49	\$ 49	\$ 59
Adjustment ²	1	-	-	-	-
Unrestricted Net Assets (GAAP)	32	39	49	49	59
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 32	\$ 39	\$ 49	\$ 49	\$ 59

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Charges for Service					
5700 Trust Fund Services	\$ 2,637,060	\$ 2,576,247	\$ 2,200,000	\$ 2,165,750	\$ 2,150,000
Total Charges for Service	2,637,060	2,576,247	2,200,000	2,165,750	2,150,000
Miscellaneous Income					
6050 Interest Income	6	7	10	10	10
Total Miscellaneous Income	6	7	10	10	10
Employee Benefits Trust Fund	\$ 2,637,065	\$ 2,576,254	\$ 2,200,010	\$ 2,165,760	\$ 2,150,010

**061 - Employee Benefits Trust Fund
Expenses**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Services					
3313 Employee Insurance Premiums	\$ 2,637,060	\$ 2,576,247	\$ 2,200,000	\$ 2,165,750	\$ 2,150,000
Total Services	2,637,060	2,576,247	2,200,000	2,165,750	2,150,000
Employee Benefits Trust Fund	\$ 2,637,060	\$ 2,576,247	\$ 2,200,000	\$ 2,165,750	\$ 2,150,000

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2019 – 2023

The FY 2019-23 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 2018-19 CAPITAL-RELATED EXPENDITURES

A total of \$1,850,600 is to be spent for capital-related items during FY 2018-19. The majority of these expenditures (\$1,245,600 or 67%) can be attributed to routine capital expenditures. The remaining amount (\$605,000) is directly related to the Capital Improvements Program.

Capital Improvements Program (CIP)	
Streets and Sidewalks Projects	\$275,000
Special and General Projects	330,000
Total CIP Expenditures	\$605,000
Routine Expenditures	
General Fund	\$92,000
Utility Fund	5,000
Equipment Replacement Fund	1,135,000
Information Technology Fund	13,600
Total Routine Expenditures	\$1,245,600
Total Capital-Related Expenditures	\$1,850,600

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2019 – 2023

GENERAL GOVERNMENT PROJECTS

Parks and Recreation Projects

Building a new shared use path will occur in three phases beginning in 2021. 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 was completed in 2018. Construction is expected to begin in 2021. Improvements to Professional Park will be done in 2019. Sidewalks will also be constructed along Bay Area Boulevard and Medical Center Boulevard.

Special and General Projects

After upgrading the core switches and servers in 2018, the fiber optic cabling in all city buildings will be upgraded to Cat-6A to increase data throughput speeds to ten gigabytes per second. This project will improve networking capabilities.

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

Six projects have been identified for the Capital Improvements Program for the next five years. After paying \$2,000,000 in 2018 for engineering costs, \$8,000,000 will be needed in 2020 to construct the 42" water line from the Southeast Water Purification to Webster. Work along NASA Bypass Extension will allow future development to occur in these areas.

Wastewater Projects

New sewer lines along Interstate Highway 45 are two projects scheduled for 2020. In 2021, a sewer line will need to be constructed if Jasmine Street is extended. Anticipated future development requires work along NASA Bypass Extension in the upcoming years.

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2019 – 2023

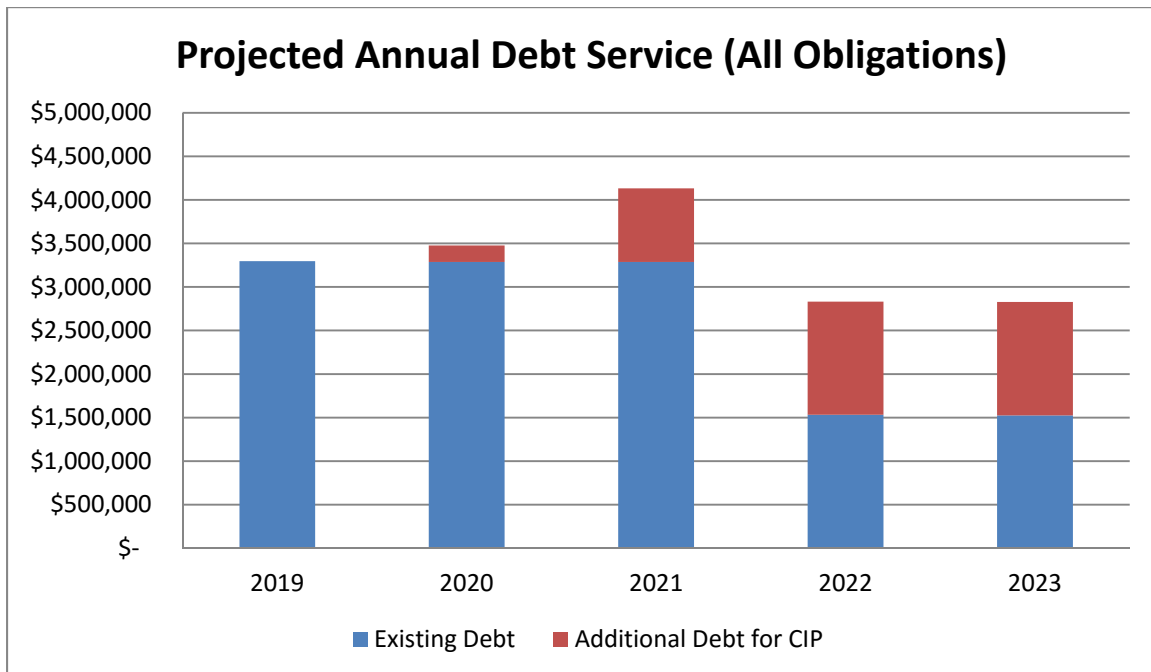
IMPACT UPON FUTURE BUDGETS

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 \$275,000 of General Fund revenue and \$170,000 of Information Technology Fund revenue in 2019. Contributions from the General Fund rise substantially in 2020 to \$1,350,000 with the planned cash-funding of several major projects. A total of \$610,000 may be spent over the three-year period from 2021 to 2023. This 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.

One tax-supported bond issuance may occur over the next five years. Annual debt service would increase by \$364,000 in 2021. Assuming taxable property values remained at \$2.1 billion, the debt service portion of the property tax rate would increase by a total of 1.7 cents. In addition to tax-supported debt, the Utility Fund may issue \$12,600,000 during this timeframe. Average annual debt service for utilities would consequently increase by approximately \$951,000.

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 increase by \$19,000 to maintain the shared use path.



Capital Improvements Program
Fiscal Years 2019 - 2023
General Government Projects

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year Ending					Total
	2019	2020	2021	2022	2023	
Parks and Recreation Projects						
East-West Shared Use Path	\$ -	\$ -	\$ 750,000	\$ 800,000	\$ 1,500,000	\$ 3,050,000
Total Parks and Recreation Projects	-	-	750,000	800,000	1,500,000	3,050,000
Streets and Sidewalks Projects						
Professional Park Overlay	150,000	-	-	-	-	150,000
Commerce Street Overlay	-	200,000	-	-	-	200,000
NASA Bypass Extension	-	-	13,500,000	-	-	13,500,000
Blossom Street Paving and Drainage Repair	-	850,000	-	-	-	850,000
NASA Parkway Overlay	-	-	1,100,000	-	-	1,100,000
Sidewalk Construction - Medical Center Boulevard	-	300,000	-	-	-	300,000
Sidewalk Construction - Bay Area Boulevard	125,000	-	-	-	-	125,000
Total Streets and Sidewalks Projects	275,000	1,350,000	14,600,000	-	-	16,225,000
Special and General Projects						
Replace Fiber Optic Cabling in City Buildings	330,000	-	-	-	-	330,000
Total Special and General Projects	330,000	-	-	-	-	330,000
Total Expenditures For All Projects	\$ 605,000	\$ 1,350,000	\$ 15,350,000	\$ 800,000	\$ 1,500,000	\$ 19,605,000

Sources of Funding	Estimated Funding Amount by Fiscal Year					Total
	2019	2020	2021	2022	2023	
Bond Issuances	\$ -	\$ -	\$ 4,850,000	\$ -	\$ -	\$ 4,850,000
Grants	-	-	10,350,000	640,000	1,200,000	12,190,000
Contributions	-	-	-	-	-	-
Operating Fund Revenues	445,000	1,350,000	150,000	160,000	300,000	2,405,000
Other Funding	160,000	-	-	-	-	160,000
Total Funding For All Projects	\$ 605,000	\$ 1,350,000	\$ 15,350,000	\$ 800,000	\$ 1,500,000	\$ 19,605,000

Divisions with O&M	Operations & Maintenance (O&M) Expenditures by Fiscal Year					Total
	2019	2020	2021	2022	2023	
Public Works - Maintenance	\$ -	\$ -	\$ 2,000	\$ 6,000	\$ 11,000	\$ 19,000
Total Additional O&M Expenditures	\$ -	\$ -	\$ 2,000	\$ 6,000	\$ 11,000	\$ 19,000

**Capital Improvements Program
Fiscal Years 2019 - 2023
Utility Projects**

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year Ending					Total
	2019	2020	2021	2022	2023	
Water Projects						
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	-	8,000,000	-	-	-	8,000,000
Texas Avenue South 12" Water Line	-	-	-	530,300	-	530,300
Total Water Projects	-	8,544,900	2,642,300	530,300	-	11,717,500
Wastewater Projects						
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
Southbound I45 On Ramp 18" Sewer Line	-	475,200	-	-	-	475,200
Total Wastewater Projects	-	910,900	2,807,900	-	-	3,718,800
Total Expenditures For All Projects	\$ -	\$ 9,455,800	\$ 5,450,200	\$ 530,300	\$ -	\$ 15,436,300

Sources of Funding	Estimated Funding Amount by Fiscal Year					Total
	2019	2020	2021	2022	2023	
Bond Issuances	\$ -	\$ 8,924,560	\$ 3,645,070	\$ -	\$ -	\$ 12,569,630
Impact Fees	-	531,240	1,805,130	157,880	-	2,494,250
Operating Fund Revenues	-	-	-	372,420	-	372,420
Other Funding	-	-	-	-	-	-
Total Funding For All Projects	\$ -	\$ 9,455,800	\$ 5,450,200	\$ 530,300	\$ -	\$ 15,436,300

Divisions with O&M	Operations & Maintenance (O&M) Expenditures by Fiscal Year					Total
	2019	2020	2021	2022	2023	
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater	-	-	-	-	-	-
Total Additional O&M Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

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:

- 2021 Highway 3 to Kobayashi
- 2022 Kobayashi to Interstate 45
- 2022 Interstate 45 to Challenger Park
- 2023 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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ 750,000	\$ 800,000	\$ 1,500,000

Sources of Funding Identified

	2019	2020	2021	2022	2023
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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ 2,000	\$ 6,000	\$ 11,000

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023**

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.

Estimated Project Cost \$ 150,000

		2019		2020		2021		2022		2023
Cost by Fiscal Year	\$	150,000	\$	-	\$	-	\$	-	\$	-

Sources of Funding Identified

		2019		2020		2021		2022		2023
Bond Issuances	\$	-	\$	-	\$	-	\$	-	\$	-
Grants		-		-		-		-		-
Contributions		-		-		-		-		-
Operating Fund Revenues		150,000		-		-		-		-
Other Funding		-		-		-		-		-

Operations and Maintenance Costs

		2019		2020		2021		2022		2023
Cost by Fiscal Year	\$	-	\$	-	\$	-	\$	-	\$	-

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

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.

Estimated Project Cost \$ 200,000

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ 200,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	200,000	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023**

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 \$ 13,500,000

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ 13,500,000	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ 3,750,000	\$ -	\$ -
Grants	-	-	9,750,000	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

General Government

Streets and Sidewalks

Blossom Street Paving and Drainage Repair

Project Description

The existing storm sewer lines are allowing inflow and resulting in pavement failures. This project will repair the storm sewer system and replace the failing pavement from Texas Avenue to Live Oak Street.

Effect Upon Operations & Maintenance

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

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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ 850,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	850,000	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023**

General Government

Streets and Sidewalks

NASA Parkway Overlay

Project Description

This road was originally paved in 2001. It is beginning to show signs of deterioration. This project will mill the existing asphalt and replace it with new asphalt.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 1,100,000

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

General Government

Streets and Sidewalks

Sidewalk Construction - Medical Center Boulevard

Project Description

This project will construct sidewalks along East Medical Center Boulevard from State Highway 3 to North Sarah Deel Drive.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 300,000

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ 300,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	300,000	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

General Government

Streets and Sidewalks

Sidewalk Construction - Bay Area Boulevard

Project Description

This project will fill in missing sections of sidewalk along Bay Area Boulevard from State Highway 3 to Live Oak Street.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ **125,000**

		2019		2020		2021		2022		2023
Cost by Fiscal Year	\$	125,000	\$	-	\$	-	\$	-	\$	-

Sources of Funding Identified

		2019		2020		2021		2022		2023
Bond Issuances	\$	-	\$	-	\$	-	\$	-	\$	-
Grants		-		-		-		-		-
Contributions		-		-		-		-		-
Operating Fund Revenues		125,000		-		-		-		-
Other Funding		-		-		-		-		-

Operations and Maintenance Costs

		2019		2020		2021		2022		2023
Cost by Fiscal Year	\$	-	\$	-	\$	-	\$	-	\$	-

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023**

General Government

Special and General Projects

Replace Fiber Optic Cabling in City Buildings

Project Description

This project will upgrade the fiber optic cabling in all city buildings to Cat-6A to increase the data throughput speeds to 10 gigabytes per second. The main server room at the police department will also be rewired.

Effect upon Operations & Maintenance

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

Estimated Project Cost \$ 330,000

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ 330,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	170,000	-	-	-	-
Other Funding	160,000	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ 1,683,400	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ 1,170,880	\$ -	\$ -
Impact Fees	-	-	512,520	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ 646,300	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ 373,580	\$ -	\$ -
Impact Fees	-	-	272,720	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ 312,600	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ 219,280	\$ -	\$ -
Impact Fees	-	-	93,320	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023**

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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ 544,900	\$ -	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ 378,020	\$ -	\$ -	\$ -
Impact Fees	-	166,880	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023**

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 \$8,000,000 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 \$ 8,000,000

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ 8,000,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ 8,000,000	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

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**

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 530,300	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	157,880	-
Operating Fund Revenues	-	-	-	372,420	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ 1,553,800	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ 932,280	\$ -	\$ -
Impact Fees	-	-	621,520	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ 415,800	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ 249,480	\$ -	\$ -
Impact Fees	-	-	166,320	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ 549,000	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ 439,200	\$ -	\$ -
Impact Fees	-	-	109,800	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023**

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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ 289,300	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ -	\$ 260,370	\$ -	\$ -
Impact Fees	-	-	28,930	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ 435,700	\$ -	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ 261,420	\$ -	\$ -	\$ -
Impact Fees	-	174,280	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2019 - 2023

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

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ 475,200	\$ -	\$ -	\$ -

Sources of Funding Identified

	2019	2020	2021	2022	2023
Bond Issuances	\$ -	\$ 285,120	\$ -	\$ -	\$ -
Impact Fees	-	190,080	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2019	2020	2021	2022	2023
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -



City of Webster, Texas
Summary of Unobligated Fund Balance ¹
Capital Projects Funds
As of September 30, 2018

	Governmental Activities				
	Parks & Landscape	Street Construction	General Projects	C.O.s Series 2018A	Edgewater Projects
Current Resources					
Cash and equivalents	\$ 500,032	\$ 64,980	\$ 524,681	\$ 2,565,709	\$ 117,358
Securities	-	519,464	-	-	-
Accrued Interest	808	12	848	24	70
Liabilities	-	-	(4,660)	(61,376)	-
Total Current Resources	500,840	584,456	520,869	2,504,357	117,428
Allocated Budget Outstanding					
Egret Bay Park	\$ 380,000	\$ -	\$ -	\$ -	\$ 102,175
Historic Monument Park	97,454	-	-	-	-
Traffic Preemption	-	113,024	-	-	-
Various Sidewalks	-	55,514	-	-	-
Harris County Bike Lane Plan	-	384,800	-	-	-
Nasa Bypass Extension	-	-	495,340	-	-
Animal Control Shelter	-	-	-	893,750	-
City Hall HVAC	-	-	-	240,959	-
PD Remodel	-	-	-	836,923	-
PW Roof	-	-	-	350,000	-
Fire Trucks	-	-	-	109,066	-
City Hall Fountain	-	-	-	42,122	-
42" Water Line	-	-	-	-	-
Lift Station #3 Force Main	-	-	-	-	-
Jasmine St Water/Sewer Line	-	-	-	-	-
Rewire City Hall	-	-	-	-	-
Security System	-	-	-	-	-
Destination Development	-	-	-	-	-
Genesis	-	-	-	-	-
Total Allocated Budget Outstanding	477,454	553,338	495,340	2,472,820	102,175
Unobligated Fund Balance	\$ 23,386	\$ 31,118	\$ 25,529	\$ 31,537	\$ 15,253

¹ Includes only ongoing capital projects as of September 30, 2018.
Does not include potential future projects identified in the 5-year CIP.

Business-type Activities				Internal Svc	Component Unit		Total All Funds
Sewer Impact	Water Impact	Water/Sewer Construction	C.O.s Series 2018B	Information Technology	WEDC Operating	WEDC 2017 S/T Bonds	
\$ 1,789,033	\$ 2,829,239	\$ 985,214	\$ 2,018,498	\$ 225,478	\$ 3,495,982	\$ 3,416,793	\$ 18,532,995
-	552,373	-	-	-	-	-	1,071,837
2,891	4,572	1,592	-	364	-	6	11,187
-	-	-	-	-	(742,636)	(290,326)	(1,098,999)
1,791,924	3,386,184	986,806	2,018,498	225,842	2,753,346	3,126,472	18,517,020
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 482,175
-	-	-	-	-	-	-	97,454
-	-	-	-	-	-	-	113,024
-	-	-	-	-	-	-	55,514
-	-	-	-	-	-	-	384,800
-	-	-	-	-	-	-	495,340
-	-	-	-	-	-	-	893,750
-	-	-	-	-	-	-	240,959
-	-	-	-	-	-	-	836,923
-	-	-	-	-	-	-	350,000
-	-	-	-	-	-	-	109,066
-	-	-	-	-	-	-	42,122
-	-	278,569	2,000,000	-	-	-	2,278,569
-	-	340,113	-	-	-	-	340,113
-	-	268,650	-	-	-	-	268,650
-	-	-	-	156,026	-	-	156,026
-	-	-	-	52,000	-	-	52,000
-	-	-	-	-	2,563,598	-	2,563,598
-	-	-	-	-	-	2,989,243	2,989,243
-	-	887,332	2,000,000	208,026	2,563,598	2,989,243	12,749,326
\$ 1,791,924	\$ 3,386,184	\$ 99,474	\$ 18,498	\$ 17,816	\$ 189,748	\$ 137,229	\$ 5,767,694



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 2018-19, \$974,850 of the \$4,666,750 in budgeted revenues (20.9%) will be used to pay debt service on the Sales Tax Revenue Refunding Bonds, Series 2015, and Sales Tax Revenue Bonds, Series 2017.

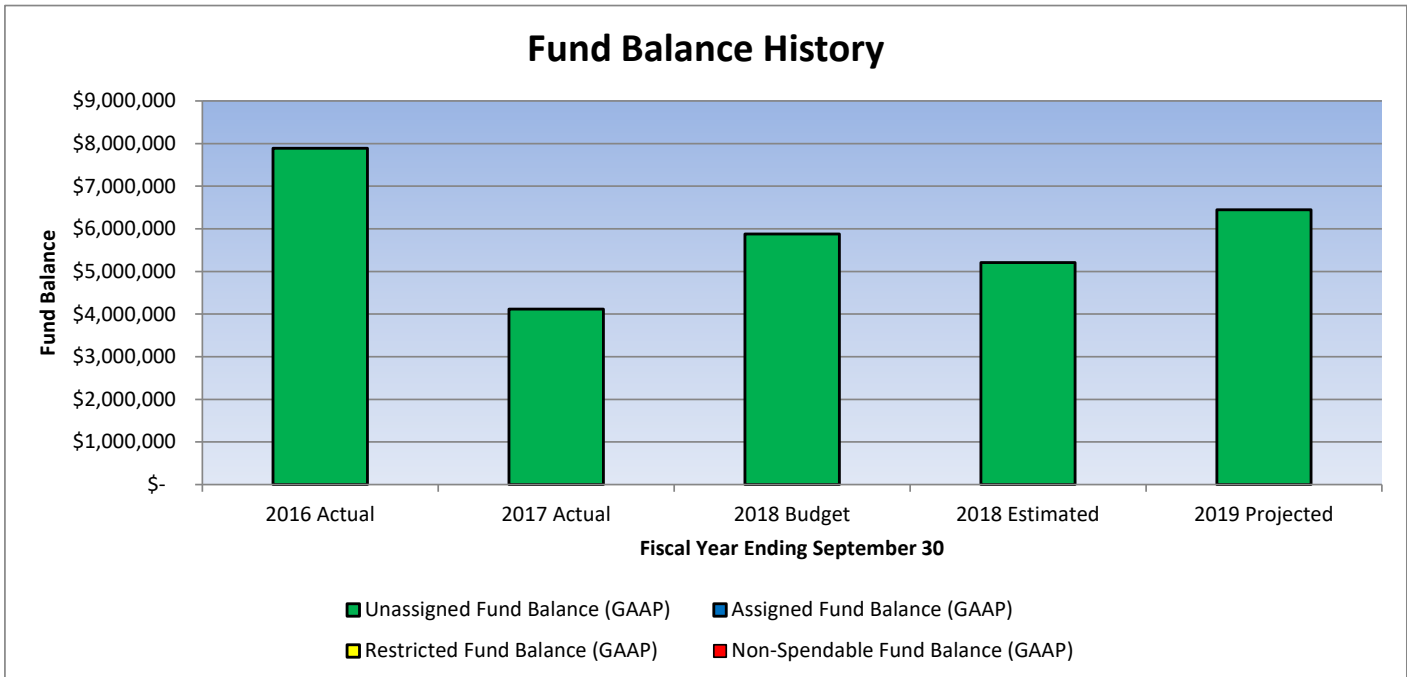
**WEDC Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
Budget Basis:					
Beginning Unassigned Fund Balance (GAAP)	\$ 5,786,644	\$ 7,887,124	\$ 4,118,107	\$ 4,118,107	\$ 5,208,387
Revenues ¹	4,085,318	5,077,155	3,922,950	4,459,980	4,666,750
Expenditures	(1,984,838)	(8,846,172)	(2,164,100)	(3,369,700)	(3,426,230)
Net Increase / (Decrease) in Fund Balance	2,100,480	(3,769,017)	1,758,850	1,090,280	1,240,520
Ending Unassigned Fund Balance (Budget)	\$ 7,887,124	\$ 4,118,107	\$ 5,876,957	\$ 5,208,387	\$ 6,448,907
Reconciliation to GAAP:					
Ending Unassigned Fund Balance (Budget)	\$ 7,887,124	\$ 4,118,107	\$ 5,876,957	\$ 5,208,387	\$ 6,448,907
Adjustment ²	-	-	-	-	-
Unassigned Fund Balance (GAAP)	7,887,124	4,118,107	5,876,957	5,208,387	6,448,907
Assigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 7,887,124	\$ 4,118,107	\$ 5,876,957	\$ 5,208,387	\$ 6,448,907

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Franchise & Local Taxes					
2010 Sales Tax	\$ 4,061,258	\$ 3,932,972	\$ 3,919,500	\$ 4,408,980	\$ 4,606,750
Total Franchise & Local Taxes	4,061,258	3,932,972	3,919,500	4,408,980	4,606,750
Miscellaneous Income					
6050 Interest Income	24,060	25,600	3,450	51,000	60,000
6100 Other Income	-	6,325	-	-	-
6150 Sale of City Assets	-	1,112,258	-	-	-
Total Miscellaneous Income	24,060	1,144,183	3,450	51,000	60,000
WEDC Fund	\$ 4,085,318	\$ 5,077,155	\$ 3,922,950	\$ 4,459,980	\$ 4,666,750

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 2017-2018

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2018-2019

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 2018-2019 BUDGET

- Appropriations for professional services rise to mow and landscape the Corporation's property in the Destination Development
- Professional development costs grow as more training becomes available for economic development staff
- Expenditures for economic development initiatives climb to reflect payments to Costco Wholesale Corporation
- Transfers to the WEDC debt service fund fall in accordance with the debt payment schedule

<u>WORKLOAD MEASURES</u>	<u>2016-2017</u> <u>ACTUAL</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>2017-2018</u> <u>ESTIMATE</u>	<u>2018-2019</u> <u>BUDGET</u>
Number of business proposals generated	41	40	40	40
Number of business visitations	48	50	53	50
Number of special events at which the City is marketed	35	30	35	35

PERFORMANCE MEASURES

Development commitment from businesses	8	10	10	10
Proposals that generate inquiries within one year	20%	20%	20%	20%
Square feet developed for new or expanding businesses	363,629	380,000	600,000	600,000

**050 - WEDC Fund
Expenditures**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Supplies					
1400 Office & Postage	\$ 1,536	\$ 1,590	\$ 2,000	\$ 1,600	\$ 2,000
1700 Small Tools & Equipment	-	64	200	-	700
Total Supplies	1,536	1,653	2,200	1,600	2,700
Services					
3030 Attorney	225	12,960	25,000	2,500	25,000
3050 Auditor	6,300	6,300	6,760	6,760	6,900
3055 Business Development	4,650	5,043	8,300	8,300	9,300
3130 Consultant / Prof. Services	82,923	10,260	22,500	-	34,500
3190 Dues, Subscriptions, Books	28,919	25,131	26,970	26,000	26,970
3310 General Insurance	7,606	10,973	10,980	10,990	10,980
3490 Printing	1,000	350	1,000	350	1,000
3530 Professional Development	550	-	1,500	1,500	4,500
3590 Public Relations	2,073	1,845	4,000	2,130	4,000
3670 Street Lights	46,346	45,356	40,810	45,490	45,500
3795 Economic Development Initiatives	-	250,000	-	1,250,000	1,250,000
Total Services	180,593	368,219	147,820	1,354,020	1,418,650
Other Financing Uses					
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	772,680	846,270	984,050	984,050	974,850
Total Other Financing Uses	1,802,710	8,476,300	2,014,080	2,014,080	2,004,880
WEDC	\$ 1,984,838	\$ 8,846,172	\$ 2,164,100	\$ 3,369,700	\$ 3,426,230

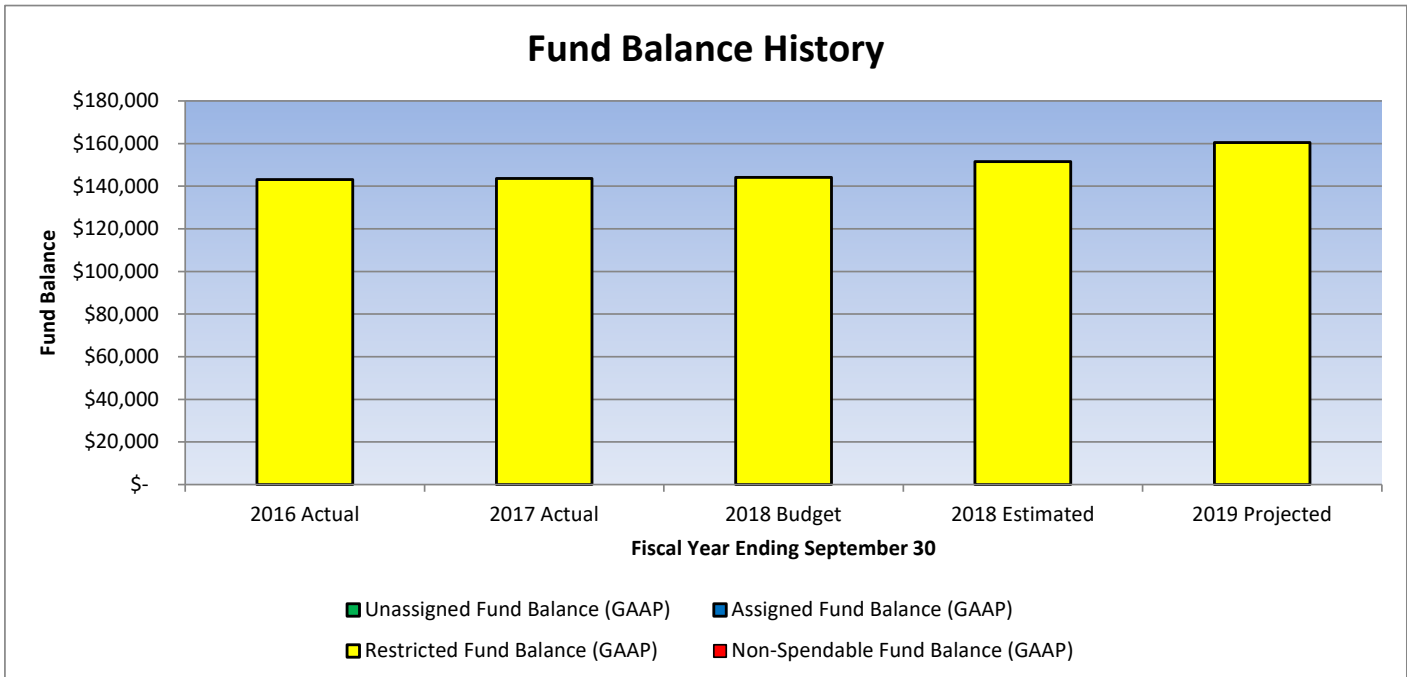
**WEDC Debt Service Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2016	Actual 2017	Budget 2018	Estimated 2018	Projected 2019
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 143,359	\$ 143,167	\$ 143,676	\$ 143,676	\$ 151,576
Revenues ¹	773,108	846,670	984,500	991,350	983,720
Expenditures	(773,300)	(846,161)	(984,050)	(983,450)	(974,850)
Net Increase / (Decrease) in Fund Balance	(192)	509	450	7,900	8,870
Ending Restricted Fund Balance (Budget)	\$ 143,167	\$ 143,676	\$ 144,126	\$ 151,576	\$ 160,446
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 143,167	\$ 143,676	\$ 144,126	\$ 151,576	\$ 160,446
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	143,167	143,676	144,126	151,576	160,446
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 143,167	\$ 143,676	\$ 144,126	\$ 151,576	\$ 160,446

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² 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 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Miscellaneous Income					
6050 Interest Income	\$ 428	\$ 400	\$ 450	\$ 7,300	\$ 8,870
Total Miscellaneous Income	428	400	450	7,300	8,870
Other Financing Sources					
8100 Transfer from WEDC Fund	772,680	846,270	984,050	984,050	974,850
Total Other Financing Sources	772,680	846,270	984,050	984,050	974,850
WEDC Debt Service Fund	\$ 773,108	\$ 846,670	\$ 984,500	\$ 991,350	\$ 983,720

**057 - WEDC Debt Service Fund
Expenditures**

Object Description	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Estimate 2017-2018	Budget 2018-2019
Services					
3080 Financial	\$ 400	\$ 400	\$ 1,000	\$ 400	\$ 1,000
Total Services	400	400	1,000	400	1,000
Debt Service					
5014 Principal - 2015 S/T Rev Ref	665,000	640,000	605,000	605,000	570,000
5017 Principal - 2017 S/T Rev	-	-	-	-	50,000
5514 Interest - 2015 S/T Rev Ref	107,900	81,300	55,700	55,700	31,500
5517 Interest - 2017 S/T Rev	-	124,461	322,350	322,350	322,350
Total Debt Service	772,900	845,761	983,050	983,050	973,850
WEDC Debt Service	\$ 773,300	\$ 846,161	\$ 984,050	\$ 983,450	\$ 974,850

WEDC Debt Service Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2018				\$ 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	-
Grand Total	<u>\$ 14,575,426</u>	<u>\$ 11,025,083</u>	<u>\$ 3,550,343</u>	<u>\$ -</u>

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>
9/30/2018				\$ 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	-
Total	<u>\$ 11,949,143</u>	<u>\$ 8,460,000</u>	<u>\$ 3,489,143</u>	<u>\$ -</u>

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 Corporation'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>
9/30/2018				\$ 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>
Total	<u><u>\$ 1,636,200</u></u>	<u><u>\$ 1,575,000</u></u>	<u><u>\$ 61,200</u></u>	<u><u>\$ -</u></u>

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
9/30/2018				\$ 990,083
2018-2019	330,029	330,029	-	660,054
2019-2020	330,029	330,029	-	330,025
2020-2021	330,025	330,025	-	-
Total	\$ 990,083	\$ 990,083	\$ -	\$ -

Chart of Accounts - Revenues

Ad Valorem Tax (1000)

1010	Current Property Tax	Property taxes collected for the current year's tax levy
1050	Delinquent Property Tax	Property taxes collected for the previous years' tax levies
1200	Penalty & Interest	Penalty and interest collected on delinquent property taxes

Franchise & Local Taxes (2000)

2010	Sales Tax	1.5% of local sales tax collected in the City; 0.5% is for ad valorem relief
2050	Mixed Drink Tax	10.7143% of the mixed drink tax remitted to the State by establishments
2100	Franchise Fee - Electric	Franchise fees remitted to the City for use of City easements and right of ways
2110	Franchise Fee - Natural Gas	
2120	Franchise Fee - Cable	
2150	HB 1777 Telecommunications	
2200	Hotel Occupancy Tax	5% tax collected by hotels located in the city

Permit & License Fees (3000)

3010	Alarm Permit	Annual permit fee for burglar and fire alarm systems
3020	Plat Fee	
3050	Construction Permit	Fees for building, electrical, and sign construction
3100	Fire Protection Permit	Fees for review of fire protection systems for new construction & remodeling
3150	Food Dealer / Health Permit	Fees for food dealer and health permits
3200	Mixed Beverage Permit	Annual permit for businesses selling mixed beverages in the City
3250	Mobile Home Permit	Annual permit for mobile homes located in the City
3300	Video Game Permit	Annual permit for video game machines located in the City
3350	Wrecker Permit	Annual permit for wreckers authorized to tow in the City

Court Fines & Fees (4000)

4010	Court Fines	Fines and fees collected by the municipal court including administrative fees
4050	Warrant Fee	Fees collected for outstanding warrants in municipal court
4100	Court State Tax	10% of the state tax collected by municipal court
4150	Child Safety Fee	Fees collected for moving violations in a school zone (includes county allocations to the City)
4200	Court Security Fee	Fees collected in municipal court to be used for court security
4250	Judicial Efficiency Fee	Fees collected in municipal court to be used for efficiency of the court
4300	Court Technology Fee	Fees collected in municipal court to be used for court technology

Charges for Service (5000)

5050	Recreation Programs	User fees for the City's recreation programs
5070	Agreement - Nassau Bay	Charges for providing public safety dispatching services for other jurisdictions
5080	Agreement - Southeast VFD	Charges for providing public safety dispatching services for other jurisdictions
5090	Agreement - CLEMC	Charges for providing public safety dispatching services for other jurisdictions
5095	Agreement - Acadian	Charges for providing public safety dispatching services for other jurisdictions
5100	Water - Residential Revenue	Charges for City water service
5110	Water - Apartment Revenue	
5120	Water - Commercial Revenue	
5130	Water - Other Revenue	
5150	Wastewater - Residential Revenue	Charges for City wastewater service
5160	Wastewater - Apartment Revenue	
5170	Wastewater - Commercial Revenue	
5180	Wastewater - Other Revenue	
5200	Water & Sewer Taps	Charges for installation of water and sewer tap
5300	Penalties & Reconnect Fees	Penalties for late payments and reconnection fees for water / wastewater service
5350	Civic Center Rental	User fees for rental of Civic Center
5360	Recreation Center Rental	User fees for rental of Recreation Center
5370	Park Rental	User fees for rental of TX Ave Park Pavilion
5400	Drainage - Houses	Charges for City drainage fees
5410	Drainage - Apartments / Condos	
5420	Drainage - Non-residential	
5500	Sewer Impact Fees	Fees collected for sewer projects for new construction and development
5550	Water Impact Fees	Fees collected for water projects for new construction and development
5600	IT Services - General Fund	Fees collected from General Fund divisions for IT services provided
5610	IT Services - Utility Fund	Fees collected from Utility Fund divisions for IT services provided
5620	IT Services - Court Sp. Rev. Fund	Fees collected from Court Special Revenue Fund divisions for IT services provided

Miscellaneous Income (6000)

6010	Police Fees	Fees for copies of accident reports, fingerprinting, and jail phone commissions
6015	Alarm Fees	Fees assessed for false alarms
6050	Interest Income	Interest earned on the City's bank accounts and investments
6100	Other Income	Other minimal income not otherwise classified
6120	Insurance Reimbursements	
6150	Sale of Property	Proceeds received from the sale of City property
6200	Police LEOSE	Funds received from the State for LEOSE training
6250	Police State Ch59 Funds	Funds received via court order pursuant to Ch59 (drug monies seizures)
6255	Police State Ch18 Funds	Funds received via court order pursuant to Ch18 (gambling money seizures)
6310	Fire TX Forest Service Funds	Funds received from the TX Forest Service for training or equipment
6320	Fire LEOSE	Funds received from the State for LEOSE training
6400	Capital Reserve Fee	Fee assessed for the purpose of building a reserve for future utility-related infrastructure bonds

Intergovernmental (7000)

7025	VEST Grant	Grant funds received for Bullet-proof Vest Program
7050	FD LEOSE Training Funds	Funds allocated by the State for training of fire enforcement officials
7100	PD LEOSE Training Funds	Funds allocated by the State for training of law enforcement officials

Other Financing Sources (8000)

8100	Transfer from WEDC	Transfer from Webster Economic Development Corporation
8101	Transfer from General Fund	Transfer from General Fund
8102	Transfer from Utility Fund	Transfer from Utility Fund
8145	Transfer from Info Technology Fund	Transfer from Info Technology Fund
8200	Transfer from WEDC	Transfer from Webster Economic Development Corporation
8201	Transfer from General Fund	Transfer from General Fund
8202	Transfer from Utility Fund	Transfer from Utility Fund
8208	Transfer from Equipment Repl. Fund	Transfer from Equipment Replacement Fund
8211	Transfer from HOT Fund	Transfer from Hotel Occupancy Tax Fund
8219	Transfer from Court Sp. Rev. Fund	Transfer from Municipal Court Special Revenue Fund
8275	Transfer from Emergency Mgmt Fund	Transfer from Emergency Management Fund
8999	Use of PY Fund Balance	Balancing account used to present intended use of prior years' fund balance

Chart of Accounts - Expenditures / Expenses

Personnel (0000)

0100	Salary & Wages	Employee wages, vehicle & cell phone allowances, certification & longevity pay, holiday bonus
0150	Overtime	Overtime pay
0200	Taxes	FICA and unemployment (TWC) tax on all applicable wages
0250	Retirement	Employer's portion of retirement contribution (TMRS)
0300	Group Insurance	Employee and dependent insurance premiums
0310	W/C Insurance	Workers comp insurance
0320	Disability Insurance	Disability insurance
0900	Other Post-Employment Benefits	Retirement benefits other than pensions

Supplies (1000)

1050	Certificate and Award	Plaques, pins, certificates, etc. for employee and council awarded recognition
1100	Chemical	Chemicals used for water and wastewater systems and landscaping
1200	Fire Prevention Supplies	Supplies for fire prevention awareness
1230	Holiday Supplies	Supplies for holiday decorations and festivities
1234	July 4th Celebration Committee	Supplies for July 4th celebration
1250	Investigative Supplies	Supplies used in health, fire, and police investigations including film & processing
1300	Kitchen & Janitorial Supplies	Kitchen & cleaning supplies (includes bottled water & vending machines supplies)
1400	Office and Postage	Office supplies (i.e. - paper, staplers, pens, postage, etc.)
1450	Office Furnishings	Office desks, bookcases, credenzas, chairs, and file cabinets, etc. under \$5,000 each
1550	Recreation Supplies	Supplies for City recreation programs including summer programs and camps
1600	Safety & Health	Supplies for health & safety (i.e. - fire extinguishers, protective glasses, first aid supplies, etc.)
1650	Shop Supplies	Supplies for the maintenance shop (stock)
1700	Small Tools & Equipment	Small tools and equipment under \$5,000 each
1800	Surface Water	Water purchase by the City for distribution
1850	Uniform & Apparel	Uniforms and related accessories purchased for employees
1900	Vehicle & Equipment	Fuel, oil, and items for vehicles and equipment

Maintenance (2000)

2050	Building Maintenance	Maintenance, repairs, and minor upgrades of City facilities
2100	Property Maintenance	Maintenance and minor upgrades of City property (includes landscaping)
2150	K-9 Maintenance	Maintenance of K-9s including, food, vet, supplies, and shelter
2200	Machine & Equipment Maintenance	Maintenance, repairs, and parts for equipment not otherwise classified (includes computers)
2250	Signage Maintenance	Maintenance and replacement of street signs, posts, traffic signs, lights, etc.
2300	Street Maintenance	Maintenance and repair of City streets
2350	Drainage Maintenance	Maintenance and repair of storm drains, street drainage, and ditch drainage
2450	Vehicle Maintenance	Maintenance and repair of City vehicles (includes replacement parts)
2500	Collection System Maintenance	Maintenance and repair of sewer collection lines
2550	Lift Station Maintenance	Maintenance and repair of lift stations
2600	Treatment Plant Maintenance	Maintenance and repair of City treatment plant (includes lab supplies)
2650	Water System Maintenance	Maintenance and repair of City water system and fire hydrants
2900	Service Contracts	Contracts to provide maintenance services for City equipment (includes software)
2910	OSSI	Maintenance agreement for OSSI software

Services (3000)

3010	Animal Control	Costs for providing food, vet, shelter, etc. to stray animals
3030	Attorney	Fees for services provided by city attorney and other legal counsel
3050	Audit	Fees for annual audit services
3060	Contract Services	Costs for contract-negotiated services (does not include maintenance agreements)
3070	Contract Personnel	Costs for temporary personnel
3080	Financial	Fees for financial advisor, arbitrage services, bank fees, etc.
3090	Code Codification	Fees to codify Code of Ordinances
3105	Advertising	Costs for advertisements
3110	Communication	Phone service, pager, internet services, and other communication service fees
3130	Consultant	Fees for consulting services
3135	Website Development	Costs for maintaining and improving the City website
3150	Court	Fees for judge, prosecutor, court magistrates, and warrant services
3170	Disposal	Fees to dispose of debris and sludge, records, etc.
3190	Dues, Subscriptions, Books	Professional dues, license fees, member and magazine subscriptions, and books
3210	Election	Costs associated with City elections (includes clerks, judge, ballots, supplies, etc.)
3230	E.M.S.	Fees for ambulance service
3240	Investigative Services	Costs for investigation software and reports
3250	Employee Program	EAP, Cobra admin, drug testing, vaccines, training programs, tuition reimbursement
3290	Fire Services	Stipends for part-time and auxiliary fire fighters
3310	General Insurance	Costs for property & liability insurance
3312	Sec125 Admin Fees	Administrative fees for Section 125
3330	Janitorial Services	Costs for janitorial and cleaning services of City facilities
3340	Medical Services	Costs associated with providing medical services
3350	Jury Trials	Costs for jurors, judge, and prosecutor for jury trials held by the municipal court
3390	Mosquito Control	Costs for providing mosquito control services in the City
3430	Legal Notices	Costs for posting legal notices
3440	Technology Services	Costs associated with various technology services
3460	Regulatory Services	Fees for various regulatory agencies
3470	Pre-Employment	Physicals, psychological evaluations, vaccines, employment ads, and assessment test
3490	Printing	Costs for outside printing services of forms, stationary, business cards, etc.
3510	Prisoner Support	Costs for providing meals, linens, medical services, etc. to prisoners
3530	Professional Development	Costs for conferences, luncheons, seminars, etc (includes travel and meals)
3570	Publications	Costs for the publication of legal notices, quarterly newsletter, City brochures, etc.
3590	Public Relations	Costs for City promotion (i.e. - special programs, employee functions, city events)
3600	Recreation Program	Costs for recreation programs provided by a third party
3610	Recycling	Costs associated with recycling programs
3630	Rentals	Costs for equipment rental
3650	Collection / Analysis	Lab analysis, sampling collection fees for water, wastewater, health inspections, etc.
3670	Street Lights	Costs to provide electric service to City streetlights
3690	Tax Appraisal	Fees for property appraisal services provided by the Harris County Appraisal District
3710	Tax Collection	Fees for property tax collection services provided by the Harris County Tax Assessor-Collector
3730	Tourism Services	Costs associated with tourism promotion in the City
3750	Uniform Service	Costs to service and clean uniforms for City employees
3770	Utilities	Costs to provide electric and natural gas services to City facilities
3780	Water Charges	Costs assessed by the Water division to various divisions for water used by City facilities
3790	Warrant Collection	Costs associated with warrant collection
3860	Computer Replacement	Costs associated with purchase of computers, copiers, etc. by Information Technology Fund
3870	Emergency Management	Costs associated with preparation for and execution of emergency / disaster management
3880	Information Technology	Costs assessed by the Information Technology Fund to various divisions for services rendered

Debt Service (5000)

5010	Principal	Principal payments for debt issued by the City
5510	Interest	Interest payments for debt issued by the City

Capital Outlay (7000)

7050	Building & Property	Buildings (including major improvements) and land purchased by the City
7100	Computer Systems	Computer equipment and software systems
7150	Furniture	Office furniture
7200	Machine & Equipment	Machine and equipment not otherwise classified
7250	Vehicles	Cars, trucks, and utility vehicles (includes equipment installed in vehicles)
7300	New Tap Installation	Costs associated with installation of new water and sewer taps

Transfers (8000)

8000	Transfer to Other Funds	Transfer of funds from one fund to another fund
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**Property Tax Levies and Collections
Last Six Fiscal Years**

	Fiscal Year					
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Tax Year	2012	2013	2014	2015	2016	2017
Tax Rate ¹	0.28528	0.26960	0.24874	0.23447	0.28450	0.31725
Total Tax Levy and Adjustments	3,935,958	4,131,499	4,016,932	4,271,454	5,553,590	6,398,295
Collections within the Fiscal Year of the Levy ²	3,921,147	4,187,311	4,095,095	4,319,844	5,533,548	6,338,807
Collections as Percentage of Current Levy and Adjustments	99.62%	101.35%	101.95%	101.13%	99.64%	99.07%
Outstanding Delinquent Taxes	1,899	2,458	3,058	6,213	82,114	59,488
O/S Delinquent Taxes as Percentage of Current Levy and Adjustments	0.05%	0.06%	0.08%	0.15%	1.48%	0.93%
Collections in Subsequent Years	12,912	(58,270)	(81,221)	(54,603)	(62,071)	-
Total Collections to Date	3,934,059	4,129,041	4,013,874	4,265,241	5,471,477	6,338,807
Total Collections as Percentage of Total Tax Levy and Adjustments	99.95%	99.94%	99.92%	99.85%	98.52%	99.07%

Notes

¹ Tax rates are per \$100 of assessed value.

² 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	2019 Rank	2018-19 Assessed Value ¹	% of Assessed Value	2010 Rank	2009-10 Assessed Value ¹	% of Assessed Value
Clear Lake Regional Med Ctr	Hospital	1	\$ 149,839,032	6.8%	1	\$ 81,501,417	5.5%
HC200 Blossom Street LLC	Hospital	2	95,322,325	4.4%			
Centennial Edgewater LP	Apartments	3	47,980,000	2.2%	3	30,719,827	2.1%
Weingarten Realty Investors	Comm. Shopping Ctr	4	46,000,000	2.1%	4	26,000,000	1.8%
Preserve Apartments LLC	Apartments	5	44,529,000		9	20,500,000	1.4%
G&E Healthcare REIT Mountain Plains	Medical Office	6	33,188,884	1.5%	8	21,450,543	1.4%
Price Baybrook Ltd	Retail Center	7	32,748,035	1.5%	5	25,000,000	1.7%
Marquis Clear Lake Apartments LP	Apartments	8	32,412,041	1.5%			
Skylar Pointe 449 LLC	Apartments	9	29,122,905	1.3%			
Clear Lake Center LP	Comm. Shopping Ctr	10	29,101,838	1.3%	7	21,964,600	1.5%
GS Seven Palms LP	Apartments				2	49,525,569	3.3%
Clear Lake Central II/III Ltd	Commercial Offices				6	23,711,000	1.6%
Texas Baybrook Square Center	Comm. Shopping Ctr				10	19,260,359	1.3%
Subtotal			\$ 540,244,060	24.7%		\$ 319,633,315	21.6%
Other Taxpayers			1,650,270,130	75.3%		1,162,871,656	78.4%
Total			\$ 2,190,514,190	100.0%		\$ 1,482,504,971	100.0%

Source: Harris County Tax Assessor-Collector

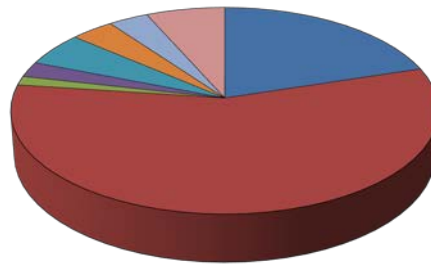
Notes

¹ Values taken from Certified Tax Roll

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

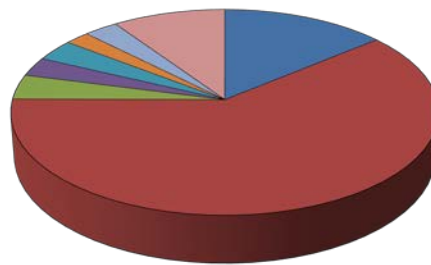
<u>Class</u>	<u>FYE 2018</u>	<u>FYE 2008</u>
Restaurants	20.2%	14.0%
Retail	56.9%	61.1%
Energy	1.4%	3.9%
Communication	2.4%	3.0%
Entertainment	5.3%	3.4%
Medical	3.7%	2.1%
Auto / Repair / Gas Stations	3.4%	2.9%
Other	6.7%	9.6%
Total	100.0%	100.0%

Sales Tax Composite - FY 2017-2018



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

Sales Tax Composite - FY 2007-2008



- 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 - 30.1
 Average household size - 2.30
 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.ccsid.net

Major Employers

Academy Sports & Outdoors
 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 2018-19 assessed

property value totals:	\$ 2,190,514,190
2018-19 net taxable value:	\$ 2,108,310,956
Annual FY 2017-18 sales	
tax revenue:	\$ 17,635,930
Projected FY 2018-19 sales	
tax revenue:	\$ 18,427,000
Adopted 2018 City property	
tax rate:	\$ 0.34794
8.25% total sales tax rate	
6.25% State	
2.50% City	

Quality of Life

Median home value	\$ 136,000
Average home sale list price	\$ 221,000
Average rent (home)	\$ 1,760

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
Webster	85.9

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
Webster	26.3	74.3
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
Webster	24.1
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

Account	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance, or fund balance.
Account Groups	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.
Account Number	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.
Accounts Payable	A short-term liability account reflecting amounts owed to vendors for goods and services received by the city.
Accrual Basis of Accounting	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).
Ad-valorem Taxes	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.
Amortization	The process of extinguishing a long-term obligation through a series of scheduled payments over a period of time.
Appropriation	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.
Assessed Valuation	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.
Asset	Property owned by the city government that has monetary value.
Audit	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.
Balanced Budget	The status of a budget whereby expected resources, including the use of accumulated reserves, exceed or are equal to anticipated expenditures.
Bonded Debt	That portion of indebtedness represented by outstanding bonds.
Bonds, General Obligation	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.
Bonds Issued	Bonds sold.
Budget (Operating)	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.

Budget Calendar	A schedule of key dates which the City Council follows in preparation and adoption of the budget.
Budget Message	A general discussion of the proposed budget, as presented in writing by the City Manager, addressed towards the Mayor, City Council, and citizens.
Budget Ordinance	The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.
Capital Assets	Assets of significant value (over \$5,000) having a useful life of several years.
Capital Budget	A plan of proposed capital outlays and the means for financing them. Usually enacted as part of the complete annual budget.
Capital Improvements Program	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.
Capital Outlay	Expenditures which result in the acquisition or addition of capital assets.
Capital Projects Funds	Established to account for all resources, bond proceeds and construction grants, which are used for the acquisition of capital facilities infrastructure.
Cash Basis	A type of accounting in which transactions are recognized typically when cash changes hands.
Central Appraisal District (CAD)	CAD is charged with the responsibility for establishing a consistent property value used by all taxing jurisdictions to levy taxes.
Chart of Accounts	The classification system used by a city to organize the accounting for various funds.
Compensated Absences	Recorded non-worked benefit hours that will be paid (e.g., vacation, sick, holidays and compensatory time earned).
Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures.
Customer Deposits	Deposits made by customers as a prerequisite to receiving utility services. Recorded as a liability.
Debt	An obligation resulting from borrowing money or from purchasing goods or services.
Debt Limit	The maximum amount of gross or net debt legally permitted.
Debt Service	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
Debt Service Fund	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.
Depreciation	(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).

Fund	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).
Fund Balance	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.
Fund Balance (Non-spendable)	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).
Fund Balance (Spendable)	<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>
GAAP	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.
General Fund	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.
General Obligation Bonds	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.
Governmental Fund	The broadest category of fund types which includes those funds that are used to account for tax-supported (governmental) activities.
Grant	A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

Impact Fees	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.
Income	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."
Internal Control	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.
Internal Service Fund	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.
Investments	Securities held for the purpose of income generation in the form of interest or dividends.
Levy (noun)	The total amount of taxes imposed by the city, usually refers to property taxes.
Levy (verb)	To impose taxes.
Maturities	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
Modified Accrual, Basis of Accounting	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.
Non-Operating Income	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.
Operating Expenses	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.
Ordinance	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.

Purchase Order (PO)	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.
Rating	An independent evaluation to determining the credit-worthiness of the city. The City has received an “AA+” rating from Standard & Poor’s.
Reserve	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.
Resolution	A special or temporary order of the city that does not carry the full legal force of an ordinance.
Retained Earnings	An ownership account reflecting the accumulated earnings of a proprietary-type fund.
Revenue	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.
Revenue Bond	A type of bond backed only by revenues generated by specific project or operation.
Sinking Fund	See Debt Service Fund.
Special Revenue Funds	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.
Tax Collection	Property taxes for the City of Webster are consolidated with and collected under contract by the Harris County Tax Collector.
Tax Levy	The total amount to be raised by general property taxes for purposes specified in the tax levy ordinance.
Tax Rate	The amount of tax levied for each \$100 of assessed valuation.
TCEQ	Texas Commission on Environmental Quality – The state unit similar to the EPA with additional regulatory authority.
Transfer	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.
W.E.D.C.	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