

CITY OF WEBSTER, TEXAS ANNUAL BUDGET

FISCAL YEAR
OCTOBER 1, 2019 – SEPTEMBER 30, 2020

PROPOSED

ON
JULY 16, 2019

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 \$1,115,780 or 15.53%, and of that amount [this amount is not yet available] 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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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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Webster
Texas**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

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, 2018. 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 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 – 49)

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 50 - 191)

General Fund Overview

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

General Fund

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

General Debt Service Fund

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

Operating Budgets for Other Funds

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

Capital Improvements Program (Page 192 – 217)

This section presents the City's plan for development for Fiscal Years 2020 - 2024. Components of this section include:

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

Appendix (Page 218 - 229)

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

July 16, 2019

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

On behalf of our staff, it is my privilege to present my final Proposed Annual Budget for the fiscal year beginning October 1, 2019 (FY 2019-20). It has been an honor to serve the City of Webster for the past eleven years and to work with this magnificent staff.

The attached document represents the City's financial plan and operations guide for the next fiscal year. It includes the performance-oriented budgeting principles that are mandated by Council. The budget identifies issues confronting the community and provides a plan for serving and meeting citizen expectations. The upcoming fiscal year brings forth opportunities, challenges, and uncertainty as the City seeks to find its new normal. We have seen this before in past years and have worked through many solutions.

After Hurricane Harvey dumped fifty-four inches of rain on the area in August 2017, sales tax revenue surged to record levels over the subsequent fourteen months as those who suffered damage during the storm came to Webster to buy furniture, flooring, and other items that had to be replaced. Since peaking in October 2018, however, cumulative sales from existing stores have been falling by just under two percent each month. Offsetting that slide to some extent, Costco Wholesale Corporation celebrated the grand opening of its new warehouse in October 2018; Exclusive Furniture opened its 50,000 square foot store a few months later. The grand scale of American Furniture Warehouse will be realized when it unlocks the doors to its new 150,000 square foot showroom in late 2019. Due to its magnitude and unpredictable nature, it will take several months into the fiscal year before a new baseline for sales tax revenue can be determined.

The State of Texas has placed a revenue constraint upon all Texas cities with the passage of Senate Bill 2 during the 86th Legislative Session. The Texas Property Tax Reform and Transparency Act of 2019 caps property tax increases without voter approval at 3.5 percent instead of 8 percent. There is an exception for small cities like Webster that allows an increase of \$500,000 under certain circumstances. Although the January 1, 2020, effective date of the law does not affect property tax revenue for the upcoming fiscal year, there is no doubt that the lower property tax cap will limit a city's ability to raise revenue for both essential and quality of life services in the future.

The FY 2019-20 Proposed Annual Budget includes total resources of \$46,983,940 and expenditures of \$41,624,470, including transfers and planned use of fund balance. For perspective, the current

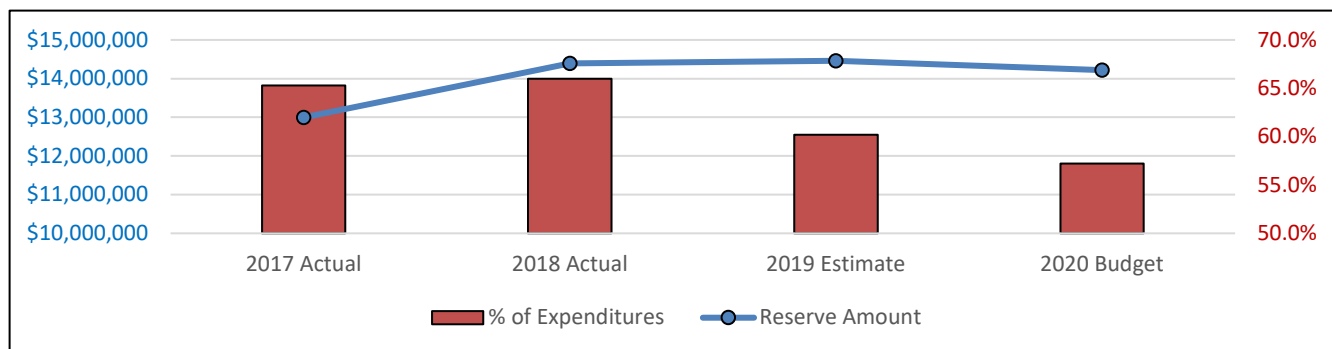
amended budget for FY 2018-19 contains resources of \$45,696,470 and expenditures of \$41,387,500. This message discusses, by fund, the major issues, initiatives, and assumptions addressed in the budget.

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, 2019, and the projected balance for the fiscal year ending September 30, 2020.



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-six percent of General Fund revenue is derived from sales taxes. The FY 2019-20 Proposed Annual Budget anticipates revenue to grow by four percent to \$13,760,000. The gain can be attributed to the opening of American Furniture Warehouse. However, the growth stemming from that new store will be partially negated by the loss of a major retailer, Burlington

Coat Factory, which is expected to close in the first quarter of 2020. The moderate uptick follows a sales tax decline of two percent with the conclusion of the "Harvey effect" in 2019.

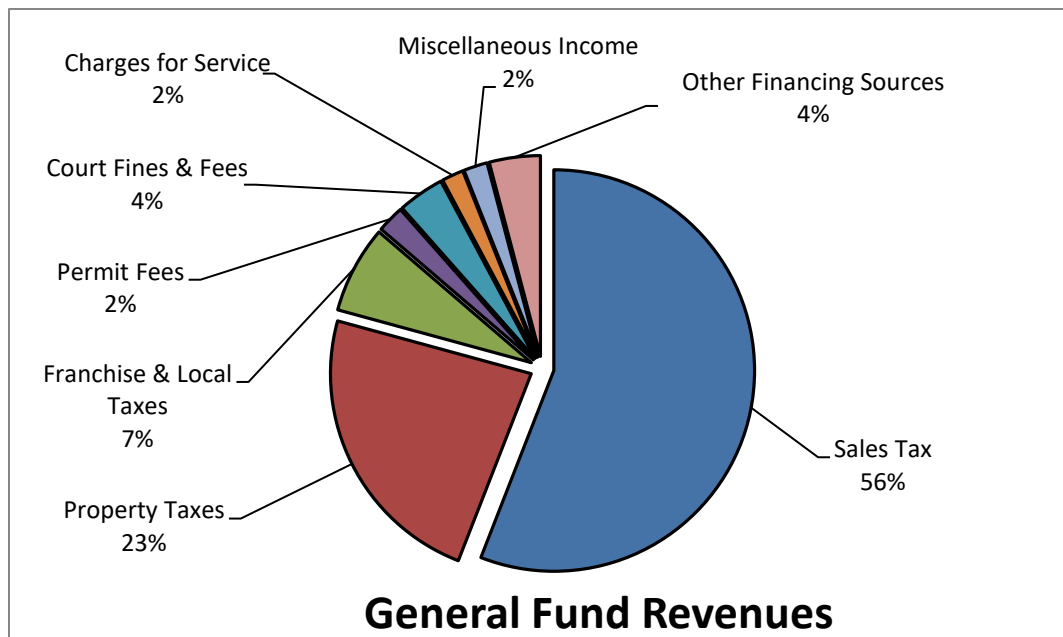
Property Tax

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.

Based upon preliminary estimates provided by the Harris County Appraisal District, the taxable value of property located within the city has increased by ten percent to \$2,298,873,978. Current property tax revenue of \$5,790,000 is budgeted. The FY 2019-20 Proposed Annual Budget reflects a property tax rate of \$0.36108 per \$100 of valuation, four percent greater than the \$0.34794 tax rate that was adopted for 2018. The increase to the property tax levy is necessary due to the jump in expenditures for FY 2019-20 and the forthcoming tax revenue constraints.

Other Revenues

Construction permit fees fall by twenty percent after major commercial construction projects were completed during the year. Telecommunications fees are expected to decline by forty percent after the Texas Legislature passed another harmful law that allows providers of bundled cable and phone services to pay either the cable franchise fee or the telecommunications fee, whichever is higher; the new law eliminates the requirement to pay both fees. The City of Webster expects to lose approximately \$50,000 due to the change. Interest income continues to grow as yields have risen above two percent. Most other revenues remain relatively stable.



COMPENSATION

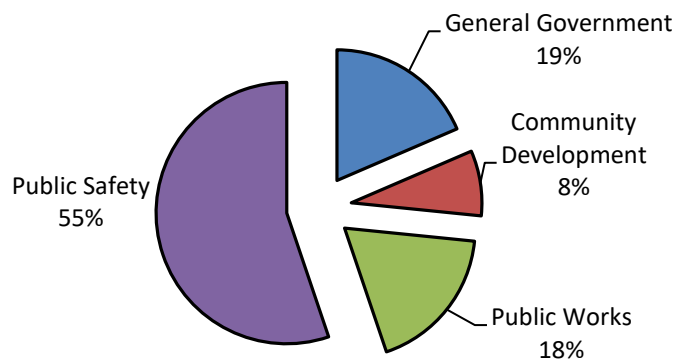
Maintaining a competitive compensation program is a key component to attract and retain qualified employees. Additionally, recognizing employees for their job performance is an essential motivational tool. The City Council has proven its commitment to this philosophy by including the below items in the FY 2019-20 Proposed 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. Total personnel costs climb by \$472,000 to \$18,825,630 as a result.
- After experiencing few claims during the year, health insurance premiums are expected to fall by one percent.
- A compensation study was recently performed to identify any employee whose salary should be adjusted to remain congruent with the market. The consultant has been given updated employee information, and the City awaits the final report and recommendations from the firm. Based upon the preliminary information, however, most employees appear to be appropriately compensated.

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 2019-20 Annual Budget allocates fifty-five 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 eighteen and eight percent of the budget, respectively.

General Fund Expenditures by Function



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 \$8,982,490 to \$9,207,790. Some noteworthy items for the Police Department include:

- One Sergeant position transfers from the Communications Division to the Administration Division to focus on the professional standards for the department. The management functions of the Communications Division will be absorbed by the Administration Division for greater efficiency.
- In the Administration Division, the appropriation for office furnishings surges by \$132,500 to replace furniture and chairs throughout the police building. Much of the existing furniture is nearly twenty years old.
- It is vital that a police department builds a relationship of trust with the community through engagement and partnership. For this reason, the Administration Division budget includes a supplemental request of \$30,000 to expand its public outreach event.

Fire Department

Fire prevention, fire suppression, emergency medical services, and emergency management remain a high priority. The FY 2019-20 Proposed Annual Budget incorporates expenditures totaling \$4,507,680, an increase of \$27,200 over FY 2018-19. Major changes include:

- Response times are greatly dependent upon the flow of vehicle traffic. Service contract expenditures in the Operations Division budget includes \$55,000 for traffic preemption software and equipment on a subscription basis.
- New technology provides the tools for incident assessment and realistic fire safety training. Capital outlay in the Prevention Division budget reflects supplemental requests totaling \$19,000 for a drone and equipment to teach children about fire safety at home.
- In the Operations Division, the transfer for future equipment replacement falls by nearly \$50,000 after deployment funds were side aside last year.

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 \$566,830 in FY 2019-20 from \$3,957,030 to \$4,523,860 with changes to the following:

- The appropriation for professional services in the Administration Division reflects a supplemental request of \$50,000 to hire a consultant to perform a trails study to firm up the costs of the east-west shared use path that is currently in the Capital Improvements Program and to explore grant opportunities for funding.
- In the Maintenance Division budget, \$605,000 is included to overlay pavement on Commerce Street and to construct sidewalks along Bay Area Boulevard and Medical Center Boulevard. The budget also contains a \$48,000 supplemental request to install lighted street signs at designated intersections on NASA Parkway.
- The flooring and lighting for the Texas Avenue Park pavilion must be replaced, and the splash pad must be repainted. Building maintenance costs in the Parks Maintenance Division climb by \$142,000 for these items. Other projects include replacing the lighting at Walnut Park for \$85,000.

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 decreases by \$26,880 to \$2,003,530 with these notable items:

- The Recreation Division will enhance the quality and promotion of community events that are held in Texas Avenue Park for the sum of \$16,000.
- The July 4th celebration gets more spectacular each year. Consequently, the Recreation Division budget contains a supplemental request in the amount of \$22,230 for an electronic firing system for the fireworks. This will be attached to the trailer that was purchased during FY 2018-19.
- Expenditures for information technology fall by a total of \$31,400 to reflect changes to the allocation schedule that is used to spread Information Technology Fund costs among all divisions of the City.

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 policies, programs, and directives of the City in a practical, accountable, and transparent manner. Appropriations for this endeavor total \$4,606,070, an increase of \$41,510 over the previous year.

- A tuition assistance program that reimburses employees for tuition and books has been offered by the City for many years. As participation continues to grow, the appropriation for this expenditure doubles to \$80,000.
- The Economic Development Division introduces a bimonthly advertisement for new businesses that are located in Webster. Publication costs rise by \$18,000 for this service enhancement.
- Although litigation costs are at elevated levels, the City expects attorney fees to decline by \$60,000 with the resolution of some lawsuits.

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 three percent for nonresidential customers. Utility revenue is expected to increase by \$346,100 to \$6,478,800, 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 \$0.38 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	Proposed
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 \$9.27 to \$9.55 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	Proposed
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 2019-20.

Class	Proposed
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 some of 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	\$41.22	Nassau Bay	\$54.55
Webster	\$43.74	Seabrook	\$61.71
Friendswood	\$46.95	Pearland	\$64.86
Humble	\$47.25	Houston	\$65.35
League City	\$51.15	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 \$2,683,800 to \$2,935,820 in FY 2019-20. 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 \$89,240 due to a greater volume of consumption and elevated capital costs.
- Water system maintenance costs grow by \$30,000 to replace water well meters and clean water lines.
- Proper maintenance and monitoring of critical infrastructure is paramount to ensuring safe and reliable operation. Therefore, the Utility Fund budget includes a supplemental request of \$130,000 to implement an asset management software system that will integrate with the geographic information system. This system will be used to accurately track maintenance and repairs to all utility infrastructure. The costs are shared between the Water Division and the Wastewater Division.

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 2019-20 Proposed Annual Budget reduces total expenses by \$132,200 to \$2,500,620. Highlighted Wastewater Division deviations are shown below.

- The City has been performing major maintenance on the wastewater treatment plant over the past few years. Expenses in FY 2019-20 fall by \$412,800 after replacing the belt press and two digester blowers during the previous year.
- Charges for professional services grow by \$180,000 to perform an infiltration and inflow study to identify the source of storm water that flows into the sanitary sewer system during heavy rain events.
- Building maintenance expenses increase by \$47,500 to replace air conditioners and roofs at some of the utility facilities.

DRAINAGE

This division protects the public health through the maintenance of the drainage system in accordance with all regulatory agencies. The budget shrinks by \$185,510 to \$276,340 with the following items:

- Collection system maintenance expense falls by \$135,000 after the storm sewers at Travis Street and Professional Park were repaired during FY 2018-19.
- After hiring a consultant to renew the storm water permit last year, charges for professional services decrease by \$25,000.

MAJOR ISSUES – SPECIAL REVENUE FUNDS

A special revenue fund is a governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes. The City's annual budget contains 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 seven percent of the room rental rates. Authorized by state statute and approved by City Council, expenditures must promote tourism and the hotel industry. Nineteen hotels are currently located in the City of Webster with another to open in the coming months. Revenue is expected to grow by ten percent to \$1,650,000 after the occupancy tax rate was raised from five to seven percent effective March 1, 2019.

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 \$59,000.

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 2019-20, the City may apply for grants totaling \$53,000.

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 2019-20 Proposed Annual Budget anticipates annual revenue of \$35,000. 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 the renovation and expansion of the Emergency Operations Center and Police Department building. Revenue from property tax collections is expected to be \$2,482,920. Expenditure appropriations for FY 2019-20 total \$2,781,870.

Payments on tax-supported debt comprise less than seven percent of all appropriations included in the FY 2019-20 Proposed Annual Budget. Payments over the next two years will average \$2,781,000. If no additional debt is issued, the average annual debt service will fall considerably in FY 2021-22 to \$817,000. 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 that is 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 2019-20 Annual Budget reflects expenses in the Information Technology Fund of \$750,520, a decrease of \$229,410 from the previous year, with these notable items:

- As the threat of cybercrime continues to increase, communications expense grows by \$17,800 to purchase additional software that will protect the city against such attacks.
- Computer replacement costs fall by \$80,290 after replacing several obsolete servers during FY 2018-19.
- The City's computer network infrastructure must be maintained at current standards. The transfer to the IT Projects Fund shrinks by \$200,000 after all city buildings were rewired with modern fiber optic cables last year.

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 transfer 100% of the scheduled contribution amount in FY 2019-20. The \$594,000 expense budget contains the replacement of thirteen items. A breakdown by department is shown below.

Department	Vehicles/Equipment
Community Development	1
Public Works	2
Police	8
Water	2

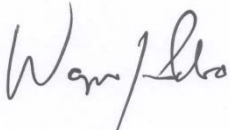
EMPLOYEE BENEFIT TRUST FUND

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 2019-20 Annual Budget anticipates expenses of \$2,452,000.

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 fund capital projects. The City must also prepare for the potential threat to its revenue stream from both business and legislative actions.

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

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.

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

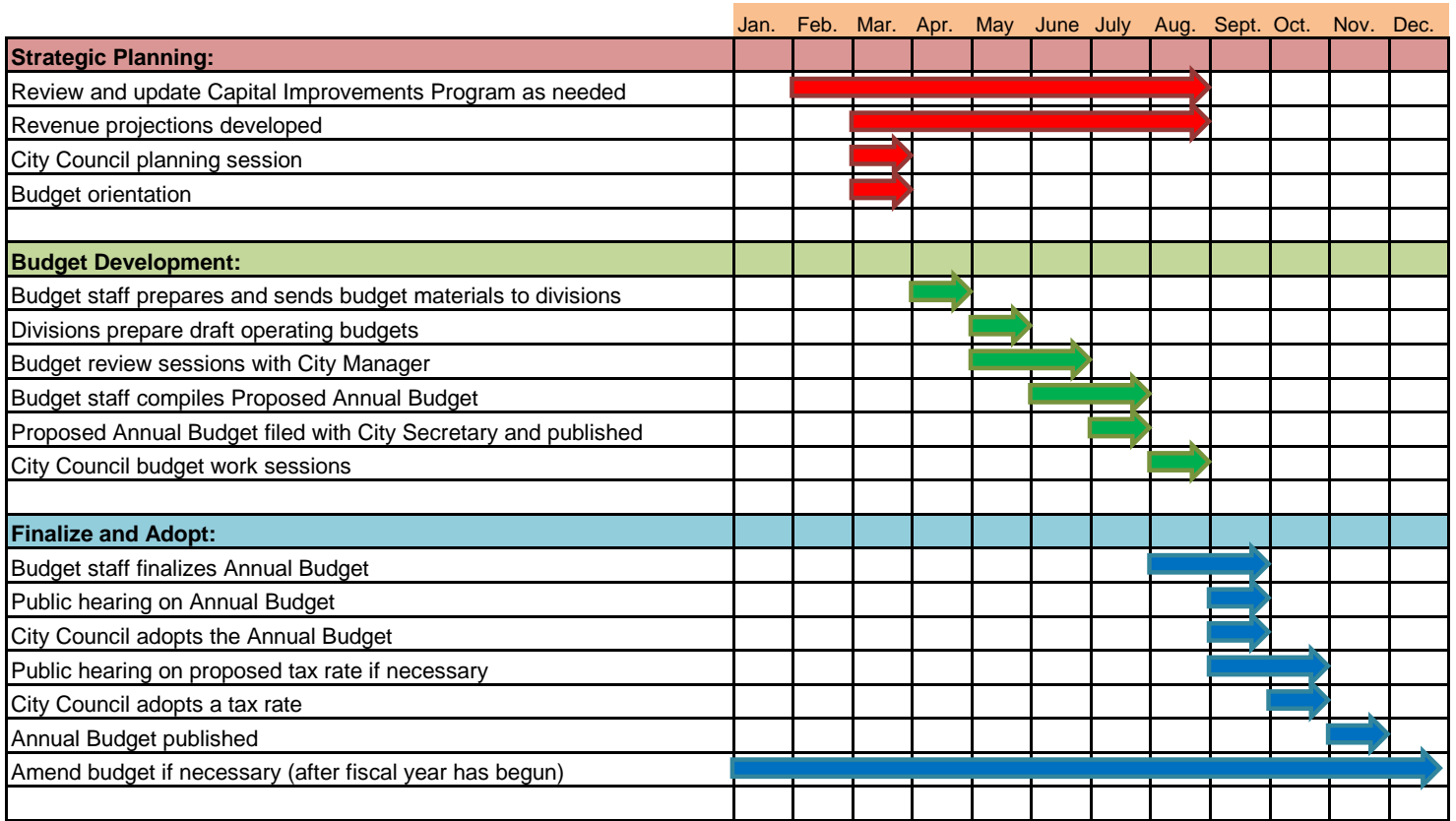
City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
Goal PS1: Prevent, control, and reduce crime				
1	Provide an appropriate level of law enforcement service	X	X	X
2	Foster mutual aid agreements with other local, state, and federal law enforcement agencies	X	X	X
3	Maintain an average response time 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 2019-2020 Budget.



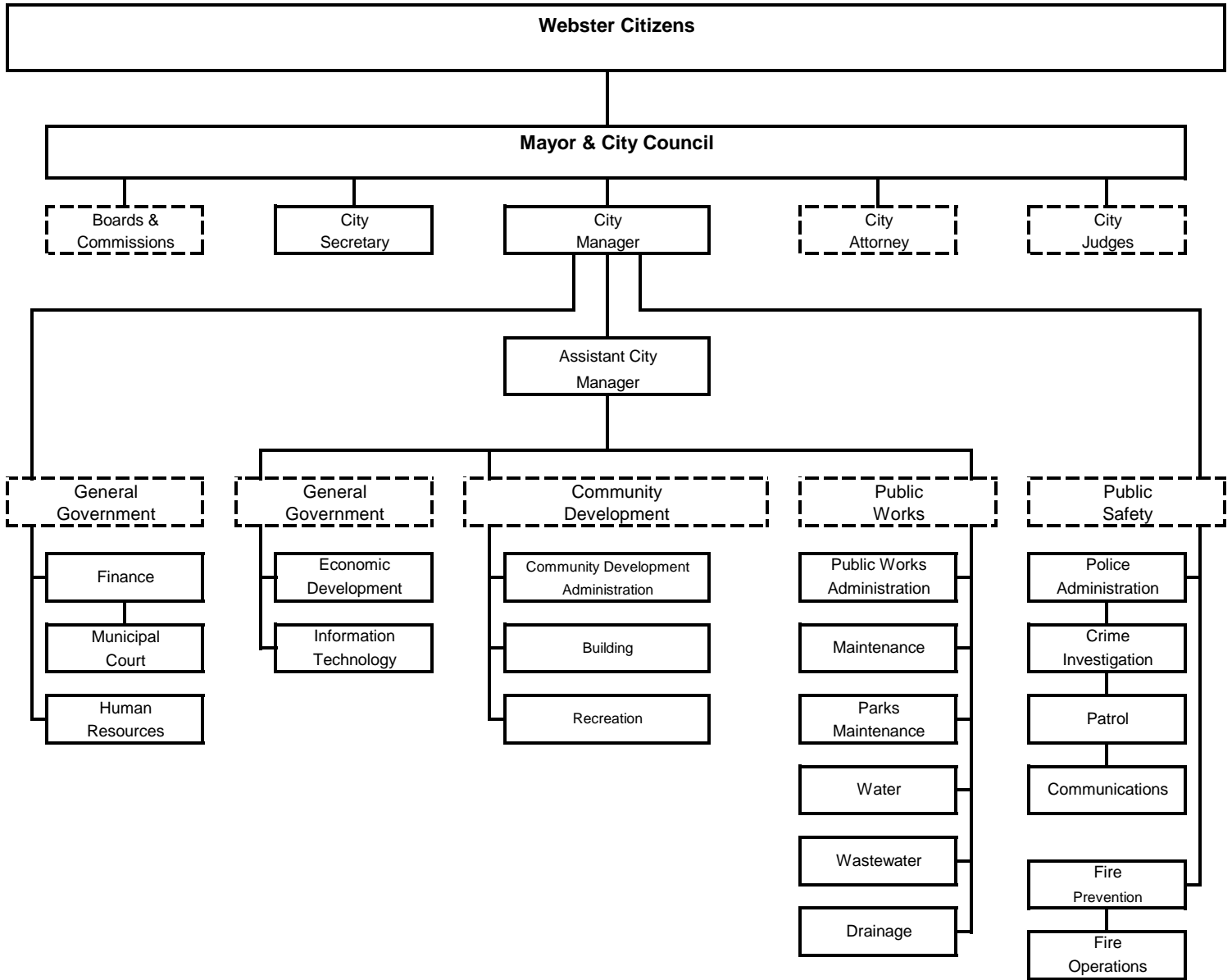
Fund Structure / Overview

Total Budget - All Funds	\$ 41,624,470
Governmental Funds	
General Fund	\$ 24,848,930
Debt Service Funds	
General Debt Service Fund	\$ 2,781,870
Special Revenue Funds	
Hotel Occupancy Tax Fund	\$ 629,710
Municipal Court Fund	\$ 59,000
Public Safety Fund	\$ 46,000
Grant Fund	\$ 53,000
PEG Channel Fund	\$ -
Proprietary Funds	
Enterprise Funds	
Utility Fund	\$ 5,712,780
Utility Debt Service Reserve Fund	\$ -
Utility Interest & Sinking Fund	\$ 509,820
Internal Service Funds	
Equipment Replacement Fund	\$ 594,000
Information Technology Fund	\$ 750,520
Employee Benefits Trust Fund	\$ 2,452,000
Component Unit	
Webster Economic Development Corporation Fund	\$ 2,220,890
WEDC Debt Service Fund	\$ 965,950

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

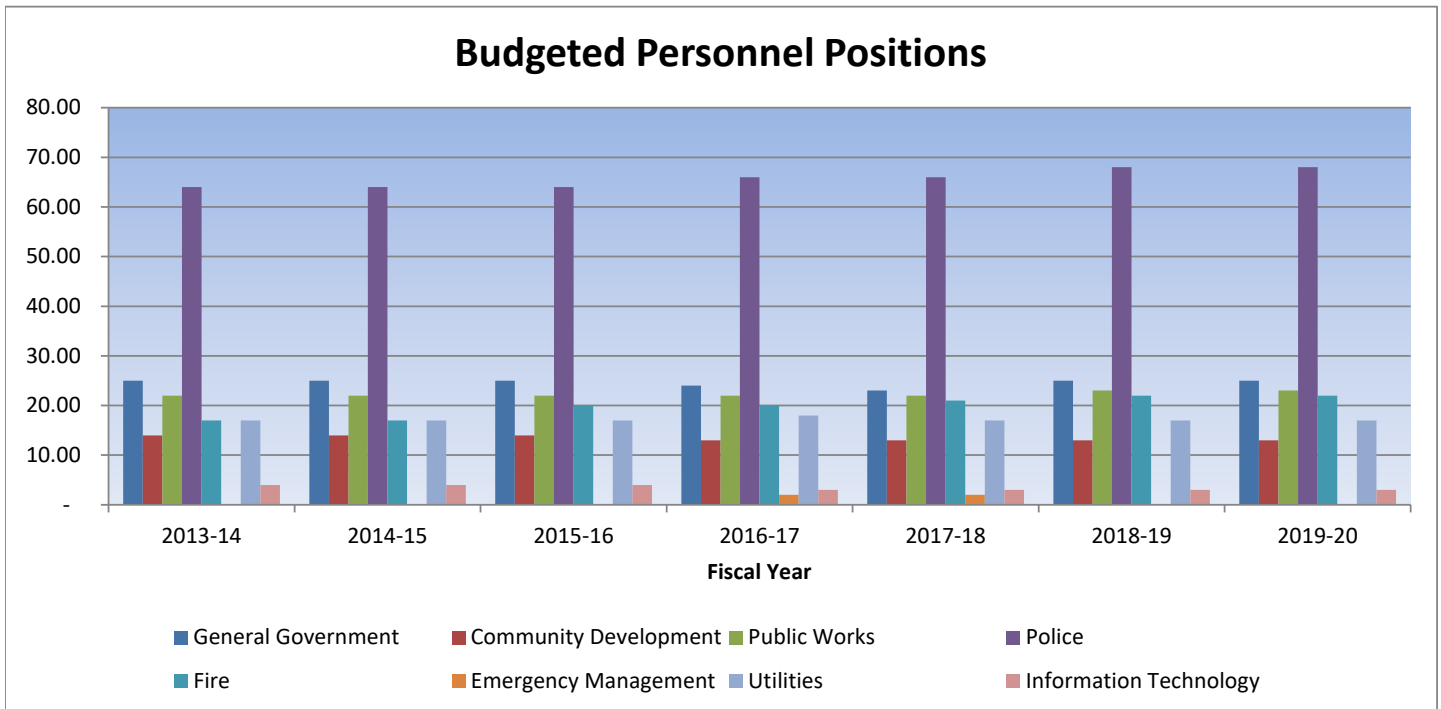
 Denotes Divisions

Budgeted Personnel Positions

<u>Function</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
General Government	25.00	25.00	25.00	24.00	23.00	25.00	25.00
Community Development	14.00	14.00	14.00	13.00	13.00	13.00	13.00
Public Works	22.00	22.00	22.00	22.00	22.00	23.00	23.00
Police	64.00	64.00	64.00	66.00	66.00	68.00	68.00
Fire	17.00	17.00	20.00	20.00	21.00	22.00	22.00
Emergency Management	-	-	-	2.00	2.00	-	-
Utilities	17.00	17.00	17.00	18.00	17.00	17.00	17.00
Information Technology	4.00	4.00	4.00	3.00	3.00	3.00	3.00

Total	163.00	163.00	166.00	168.00	167.00	171.00	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>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
<u>General Fund</u>							
General Government							
City Secretary	4.00	4.00	5.00	5.00	5.00	5.00	5.00
City Manager	2.00	2.00	2.00	1.00	1.00	3.00	3.00
Finance	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Municipal Court	7.00	7.00	6.00	6.00	5.00	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	5.00	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	5.00	5.00	5.00	5.00	5.00	6.00	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
Police							
Administration	4.00	5.00	6.00	9.00	8.00	8.00	9.00
Crime Investigation	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Patrol	38.00	37.00	36.00	35.00	36.00	36.00	36.00
Communications	15.00	15.00	15.00	15.00	15.00	17.00	16.00
Fire							
Prevention	3.00	3.00	3.00	5.00	5.00	7.00	7.00
Operations	14.00	14.00	17.00	15.00	16.00	15.00	15.00
Emergency Management	-	-	-	2.00	2.00	-	-
General Fund Total	142.00	142.00	145.00	147.00	147.00	151.00	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	7.50	6.50	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	18.00	17.00	17.00	17.00
<u>Information Technology Fund</u>							
Information Technology	4.00	4.00	4.00	3.00	3.00	3.00	3.00
Information Technology Fund Total	4.00	4.00	4.00	3.00	3.00	3.00	3.00
Total City Positions (FTE)	163.00	163.00	166.00	168.00	167.00	171.00	171.00

Notes:

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 2019 - 2020

	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy ²	Municipal Court	Public Safety ³	Grant ³	PEG Channel ²
Fund Balance at 9/30/2018	\$ 14,390,077	\$ 702,808	\$ 5,344,321	\$ 190,988	\$ 198,916	\$ (7,185)	\$ 245,568
Estimated Fund Balance							
Revenue ¹	23,119,260	2,812,890	1,628,120	60,790	34,570	59,250	42,000
Expenditures	(23,048,630)	(2,793,740)	(612,000)	(52,080)	(18,640)	(52,060)	-
Subtotal	70,630	19,150	1,016,120	8,710	15,930	7,190	42,000
Estimated at 9/30/2019	\$ 14,460,707	\$ 721,958	\$ 6,360,441	\$ 199,698	\$ 214,846	\$ 5	\$ 287,568
% Change from Prior Year	0.5%	2.7%	19.0%	4.6%	8.0%	-100.1%	17.1%
Projected Fund Balance							
Revenue ¹	24,606,580	2,833,550	1,772,770	60,110	25,100	53,000	35,000
Expenditures	(24,848,930)	(2,781,870)	(629,710)	(59,000)	(46,000)	(53,000)	-
Subtotal	(242,350)	51,680	1,143,060	1,110	(20,900)	-	35,000
Projected at 9/30/2020	\$ 14,218,357	\$ 773,638	\$ 7,503,501	\$ 200,808	\$ 193,946	\$ 5	\$ 322,568
% Change from Prior Year	-1.7%	7.2%	18.0%	0.6%	-9.7%	0.0%	12.2%

¹ Excludes Use of Prior Years' Fund Balance

² The restricted nature of these funds generally cause revenue to significantly exceed expenditures.

³ The large swings in fund balance result from the timing of when funds are received and spent.

⁴ An increase in reserves is planned for future projects.

⁵ The accumulation of reserves is intended to cover debt payments associated with a future debt issuance.

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

⁷ The increase in fund balance reflects savings from certain purchases during the year.

Enterprise Funds			Internal Service Funds			Component Unit		Total All Funds
Utility Fund ⁴	Utility Debt Svc Reserve ⁵	Utility Int & Sinking ⁶	Equipment Replacement	Information Technology ⁷	Employee Benefit Trust ⁶	WEDC Fund ⁴	WEDC Debt Service	
\$ 5,042,139	\$ -	\$ 32,573	\$ 3,984,102	\$ 107,205	\$ 43	\$ 5,281,136	\$ 151,108	\$ 35,663,799
6,110,510	595,400	510,760	1,062,120	986,600	2,477,020	4,494,840	986,500	44,980,630
(5,777,620)	-	(506,800)	(1,296,010)	(939,490)	(2,477,000)	(3,458,730)	(974,650)	(42,007,450)
332,890	595,400	3,960	(233,890)	47,110	20	1,036,110	11,850	2,973,180
\$ 5,375,029	\$ 595,400	\$ 36,533	\$ 3,750,212	\$ 154,315	\$ 63	\$ 6,317,246	\$ 162,958	\$ 38,636,979
6.6%	0.0%	12.2%	-5.9%	43.9%	46.5%	19.6%	7.8%	8.3%
6,478,800	595,400	512,900	888,040	761,490	2,452,020	4,679,980	977,070	46,731,810
(5,712,780)	-	(509,820)	(594,000)	(750,520)	(2,452,000)	(2,220,890)	(965,950)	(41,624,470)
766,020	595,400	3,080	294,040	10,970	20	2,459,090	11,120	5,107,340
\$ 6,141,049	\$ 1,190,800	\$ 39,613	\$ 4,044,252	\$ 165,285	\$ 83	\$ 8,776,336	\$ 174,078	\$ 43,744,319
14.3%	100.0%	8.4%	7.8%	7.1%	31.7%	38.9%	6.8%	13.2%

City of Webster, Texas
Budget Summary
Budget Year 2019 - 2020

Revenues	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	Grant	PEG Channel
Property Taxes	\$ 5,737,930	\$ 2,482,920	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	13,760,000						
Franchise & Local Taxes	1,733,680		1,650,000				35,000
Permit Fees	538,160						
Court Fines & Fees	921,440			55,710			
Charges for Service	431,960						
Miscellaneous Income	472,600	20,600	122,770	4,400	25,100		
Intergovernmental	-					50,500	
Other Financing Sources	242,350		-	-	20,900		
Total Revenue before Transfers	23,838,120	2,503,520	1,772,770	60,110	46,000	50,500	35,000
Transfers from Other Funds	1,010,810	330,030	-	-	-	2,500	-
Total Revenue	24,848,930	2,833,550	1,772,770	60,110	46,000	53,000	35,000
Expenditures							
Personnel	\$ 16,935,420	\$ -	\$ -	\$ 15,080	\$ -	\$ -	\$ -
Supplies	965,870		7,000	3,380	9,000		
Maintenance	1,391,070			-			
Services	3,907,110	2,500	573,900	28,540	37,000	53,000	-
Debt Service	-	2,779,370					
Capital Outlay	375,230						
Total Expenditures before Transfers	23,574,700	2,781,870	580,900	47,000	46,000	53,000	-
Transfers to Other Funds	1,274,230	-	48,810	12,000	-	-	-
Total Expenditures	24,848,930	2,781,870	629,710	59,000	46,000	53,000	-
Revenue Over / (Under) Expenditures	\$ -	\$ 51,680	\$ 1,143,060	\$ 1,110	\$ -	\$ -	\$ 35,000

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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,220,850
						4,587,000		18,347,000
								3,418,680
								538,160
								977,150
6,340,320				752,580	2,452,000			9,976,860
138,480		3,080	60,000	8,910	20	92,980	-	948,940
								50,500
-			-	-				263,250
6,478,800	-	3,080	60,000	761,490	2,452,020	4,679,980	-	42,741,390
-	595,400	509,820	828,040	-	-	-	965,950	4,242,550
6,478,800	595,400	512,900	888,040	761,490	2,452,020	4,679,980	965,950	46,983,940
\$ 1,529,050	\$ -	\$ -	\$ -	\$ 346,080	\$ -	\$ -	\$ -	\$ 18,825,630
857,240				15,400		1,100		1,858,990
1,027,800				180,510				2,599,380
782,960		2,200		162,230	2,452,000	223,810	1,000	8,226,250
-		507,620					964,950	4,251,940
5,000			594,000	40,500				1,014,730
4,202,050	-	509,820	594,000	744,720	2,452,000	224,910	965,950	36,776,920
1,510,730	-	-	-	5,800	-	1,995,980	-	4,847,550
5,712,780	-	509,820	594,000	750,520	2,452,000	2,220,890	965,950	41,624,470
\$ 766,020	\$ 595,400	\$ 3,080	\$ 294,040	\$ 10,970	\$ 20	\$ 2,459,090	\$ -	\$ 5,359,470

City of Webster, Texas
Budget Summary History (All Funds) ¹
Fiscal Years 2017 - 2020

	Budget 2016-2017	Budget 2017-2018	Budget 2018-2019	Budget 2019-2020
Resources				
Property Taxes	\$ 5,463,910	\$ 6,486,080	\$ 7,353,000	\$ 8,220,850
Sales Taxes	16,100,930	15,678,000	18,427,000	18,347,000
Franchise & Local Taxes	3,238,880	3,075,050	3,459,720	3,418,680
Permit Fees	484,320	522,300	618,030	538,160
Court Fines & Fees	996,880	922,560	976,760	977,150
Charges for Service	9,126,050	9,355,370	9,649,830	9,976,860
Miscellaneous Income	330,320	308,620	677,800	948,940
Intergovernmental	580,020	149,370	25,460	50,500
Other Financing Sources	285,480	1,230,830	94,470	263,250
Total Resources before Transfers	36,606,790	37,728,180	41,282,070	42,741,390
Transfers from Other Funds	3,369,100	3,526,040	4,414,400	4,242,550
Total Resources	39,975,890	41,254,220	45,696,470	46,983,940
Expenditures				
Personnel	16,820,330	17,063,780	18,300,160	18,825,630
Supplies	1,405,050	1,448,780	1,691,010	1,858,990
Maintenance	1,466,010	2,541,110	2,538,990	2,599,380
Services	7,626,530	8,461,100	7,619,350	8,226,250
Debt Service	3,444,280	3,697,280	4,270,990	4,251,940
Capital Outlay	768,500	767,500	1,245,600	1,014,730
Total Expenditures before Transfers	31,530,700	33,979,550	35,666,100	36,776,920
Transfers to Other Funds	4,137,750	5,166,230	4,739,400	4,847,550
Total Expenditures	35,668,450	39,145,780	40,405,500	41,624,470
Resources Over / (Under) Expenditures	\$ 4,307,440	\$ 2,108,440	\$ 5,290,970	\$ 5,359,470

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 2019 - 2020 includes:

\$605,000 transfer from General Fund to General Projects Fund

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

City of Webster, Texas
Comparative Schedule of City-Wide Resources and Expenditures (All Funds) ¹
Fiscal Years 2017 - 2020

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019 ²	Estimate 2018-2019 ²	Budget 2019-2020 ²
Beginning Fund Balance (GAAP)	\$ 35,514,021	\$ 33,502,085	\$ 35,663,796	\$ 35,663,796	\$ 38,636,976
Resources					
General Fund	\$ 21,022,202	\$ 23,274,533	\$ 23,810,000	\$ 23,119,260	\$ 24,606,580
General Debt Service Fund	2,237,498	2,155,026	2,808,860	2,812,890	2,833,550
Hotel Occupancy Tax Fund	3,132,038	1,555,952	1,748,320	1,628,120	1,772,770
Court Special Revenue Fund	55,678	59,037	58,630	60,790	60,110
Public Safety Special Rev Fund	51,169	100,348	33,400	34,570	25,100
TIRZ Fund	180	-	-	-	-
Grant Fund	112,251	136,020	25,460	59,250	53,000
PEG Channel Fund	32,129	30,342	32,000	42,000	35,000
Utility Fund	5,155,627	6,900,271	6,132,700	6,110,510	6,478,800
Utility Debt Service Reserve Fund	-	-	595,400	595,400	595,400
Utility Interest & Sinking Fund	512,461	2,008,823	510,590	510,760	512,900
Equipment Replacement Fund	761,361	794,378	1,055,800	1,062,120	888,040
Information Technology Fund	759,894	851,801	990,360	986,600	761,490
Employee Benefits Trust Fund	2,576,254	2,468,117	2,150,010	2,477,020	2,452,020
WEDC Fund	5,077,155	4,526,841	4,666,750	4,494,840	4,679,980
WEDC Debt Service Fund	846,670	991,275	983,720	986,500	977,070
Total Resources	42,332,567	45,852,764	45,602,000	44,980,630	46,731,810
Expenditures					
General Fund	19,947,895	21,853,476	24,014,970	23,048,630	24,848,930
General Debt Service Fund	2,213,275	2,263,386	2,794,240	2,793,740	2,781,870
Hotel Occupancy Tax Fund	2,149,500	2,097,440	613,450	612,000	629,710
Court Special Revenue Fund	45,936	47,254	61,300	52,080	59,000
Public Safety Special Rev Fund	37,964	11,226	46,000	18,640	46,000
TIRZ Fund	1,481,839	-	-	-	-
Grant Fund	106,026	143,205	25,460	52,060	53,000
PEG Channel Fund	-	-	-	-	-
Utility Fund	4,369,835	8,292,177	5,778,470	5,777,620	5,712,780
Utility Debt Service Reserve Fund	-	631,520	-	-	-
Utility Interest & Sinking Fund	512,584	2,008,600	507,600	506,800	509,820
Equipment Replacement Fund	462,862	373,506	1,265,000	1,296,010	594,000
Information Technology Fund	728,173	972,596	979,930	939,490	750,520
Employee Benefits Trust Fund	2,576,247	2,468,113	2,150,000	2,477,000	2,452,000
WEDC Fund	8,846,172	3,363,812	3,426,230	3,458,730	2,220,890
WEDC Debt Service Fund	846,161	983,844	974,850	974,650	965,950
Total Expenditures	44,324,469	45,510,155	42,637,500	42,007,450	41,624,470
Resources Over / (Under) Expenditures	\$ (1,991,902)	\$ 342,609	\$ 2,964,500	\$ 2,973,180	\$ 5,107,340
Ending Fund Balance (Budget)	33,522,119	33,844,694	38,628,296	38,636,976	43,744,316
Adjustments ³	(20,034)	1,819,102	-	-	-
Ending Fund Balance (GAAP)	\$ 33,502,085	\$ 35,663,796	\$ 38,628,296	\$ 38,636,976	\$ 43,744,316

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	

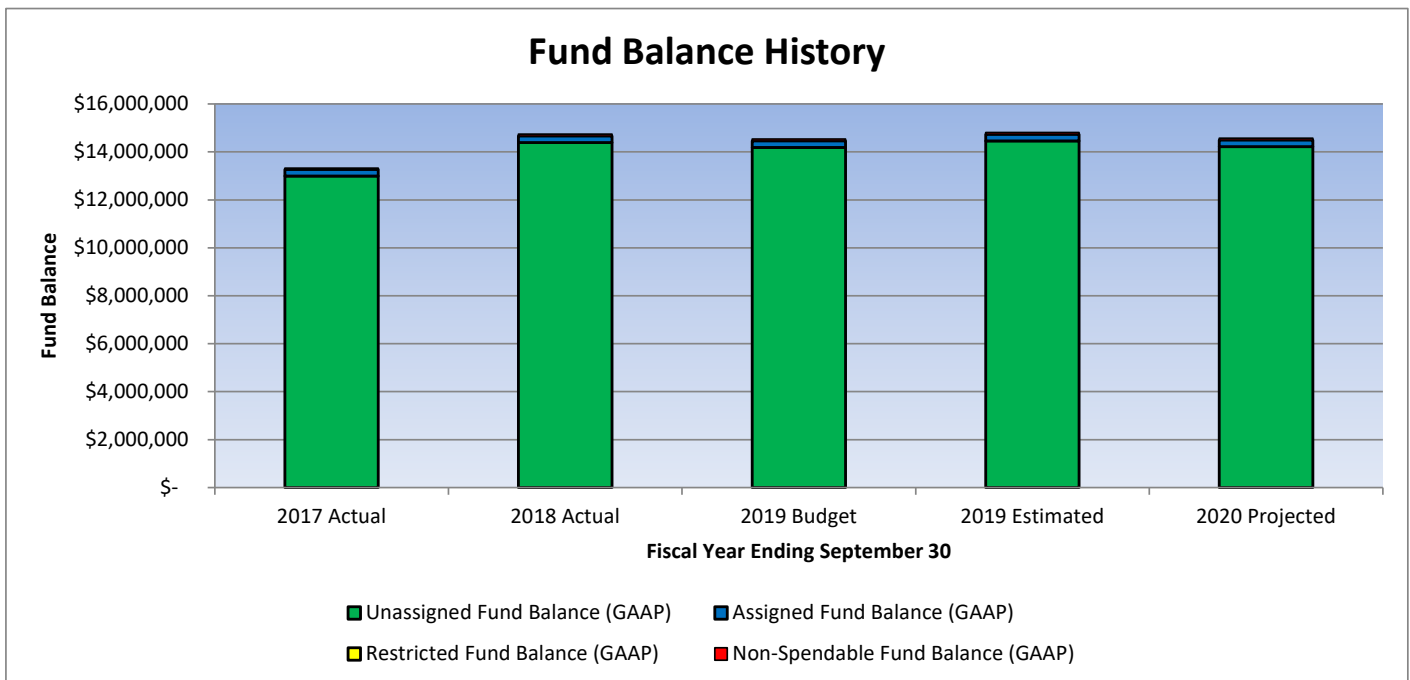
**General Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
<u>Budget Basis:</u>					
Beginning Unassigned Fund Balance (GAAP)	\$ 11,952,979	\$ 12,996,454	\$ 14,390,077	\$ 14,390,077	\$ 14,460,707
Revenues ¹	21,022,202	23,274,533	23,810,000	23,119,260	24,606,580
Expenditures	(19,947,895)	(21,853,476)	(24,014,970)	(23,048,630)	(24,848,930)
Net Increase / (Decrease) in Fund Balance	1,074,307	1,421,057	(204,970)	70,630	(242,350)
Ending Unassigned Fund Balance (Budget)	\$ 13,027,286	\$ 14,417,511	\$ 14,185,107	\$ 14,460,707	\$ 14,218,357
<u>Reconciliation to GAAP:</u>					
Ending Unassigned Fund Balance (Budget)	\$ 13,027,286	\$ 14,417,511	\$ 14,185,107	\$ 14,460,707	\$ 14,218,357
Adjustment ²	(30,832)	(27,434)	-	-	-
Unassigned Fund Balance (GAAP)	12,996,454	14,390,077	14,185,107	14,460,707	14,218,357
Assigned Fund Balance (GAAP)	274,270	274,270	274,270	274,270	274,270
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	47,869	75,304	75,304	75,304	75,304
Total Fund Balance (GAAP)	\$ 13,318,593	\$ 14,739,651	\$ 14,534,681	\$ 14,810,281	\$ 14,567,931

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

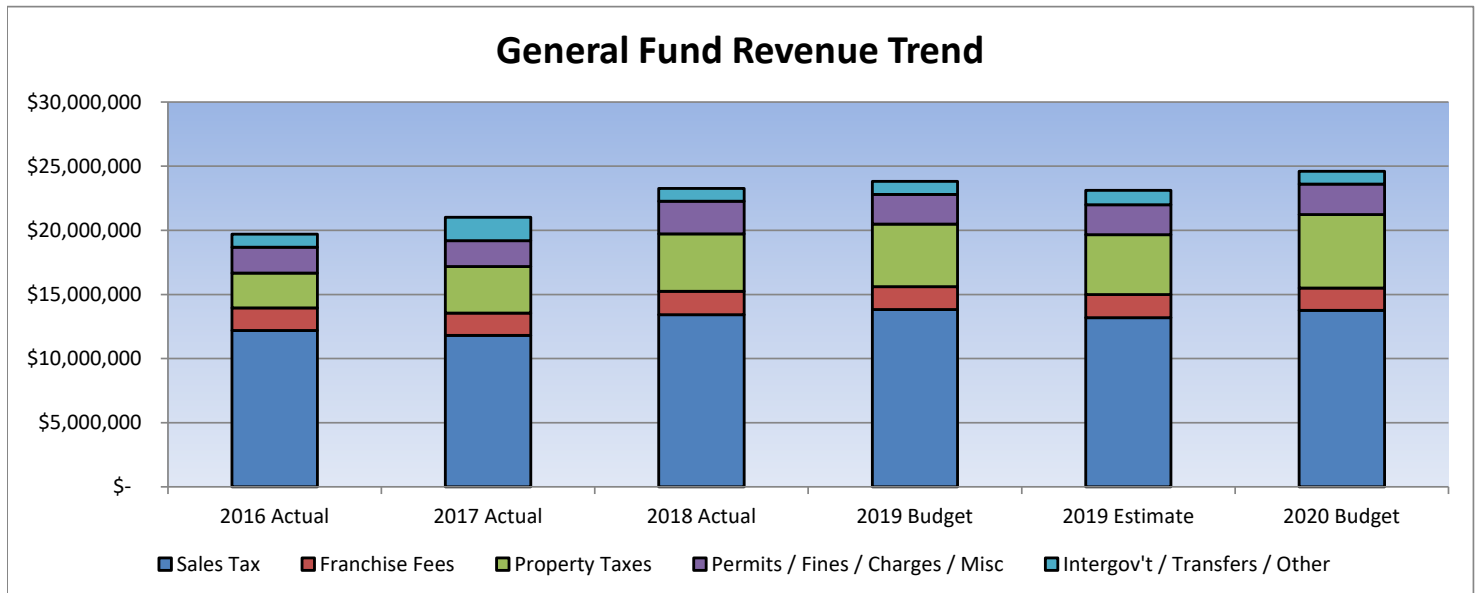
	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Revenues					
Property Taxes	\$ 3,618,503	\$ 4,478,040	\$ 4,891,330	\$ 4,677,170	\$ 5,737,930
Sales Tax	11,798,915	13,410,874	13,820,250	13,185,720	13,760,000
Franchise & Local Taxes	1,748,350	1,834,244	1,778,700	1,802,380	1,733,680
Permit Fees	530,620	796,789	618,030	497,920	538,160
Court Fines & Fees	831,207	890,760	921,430	921,440	921,440
Charges for Service	445,816	434,809	439,210	428,780	431,960
Miscellaneous Income	213,902	422,618	334,650	486,420	472,600
Other Financing Sources	1,834,891	1,006,400	1,006,400	1,119,430	1,010,810
Use of Prior Years' Fund Balance	-	-	204,970	-	242,350
Total Revenue	21,022,202	23,274,533	24,014,970	23,119,260	24,848,930
Expenditures					
General Government					
City Council	887,996	951,904	1,220,070	1,225,980	1,106,040
City Manager	285,437	423,640	685,560	667,560	752,540
Finance	1,683,168	2,416,186	1,665,660	1,759,890	1,674,220
Human Resources	465,251	478,253	558,640	587,910	596,180
Economic Development	387,523	395,491	434,630	369,590	477,090
Community Development	1,750,936	1,826,073	2,030,410	1,930,900	2,003,530
Public Works	2,986,261	3,603,973	3,957,030	3,822,560	4,523,860
Police	8,195,392	8,242,531	8,982,490	8,618,260	9,207,790
Fire	2,978,427	3,270,817	4,480,480	4,065,980	4,507,680
Emergency Management	327,505	244,607	-	-	-
Total Expenditures	19,947,895	21,853,476	24,014,970	23,048,630	24,848,930
Increase / (Decrease) in Fund Balance	\$ 1,074,308	\$ 1,421,058	\$ -	\$ 70,630	\$ -

General Fund Revenue Trend

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Revenues						
Sales Tax	\$ 12,183,773	\$ 11,798,915	\$ 13,410,874	\$ 13,820,250	\$ 13,185,720	\$ 13,760,000
Franchise Fees	1,774,881	1,748,350	1,834,244	1,778,700	1,802,380	1,733,680
Property Taxes	2,702,850	3,618,503	4,478,040	4,891,330	4,677,170	5,737,930
Permits / Fines / Charges / Misc	2,029,665	2,021,544	2,544,976	2,313,320	2,334,560	2,364,160
Intergov't / Transfers / Other ¹	1,006,500	1,834,891	1,006,400	1,006,400	1,119,430	1,010,810
Total Revenue	\$ 19,697,670	\$ 21,022,202	\$ 23,274,533	\$ 23,810,000	\$ 23,119,260	\$ 24,606,580

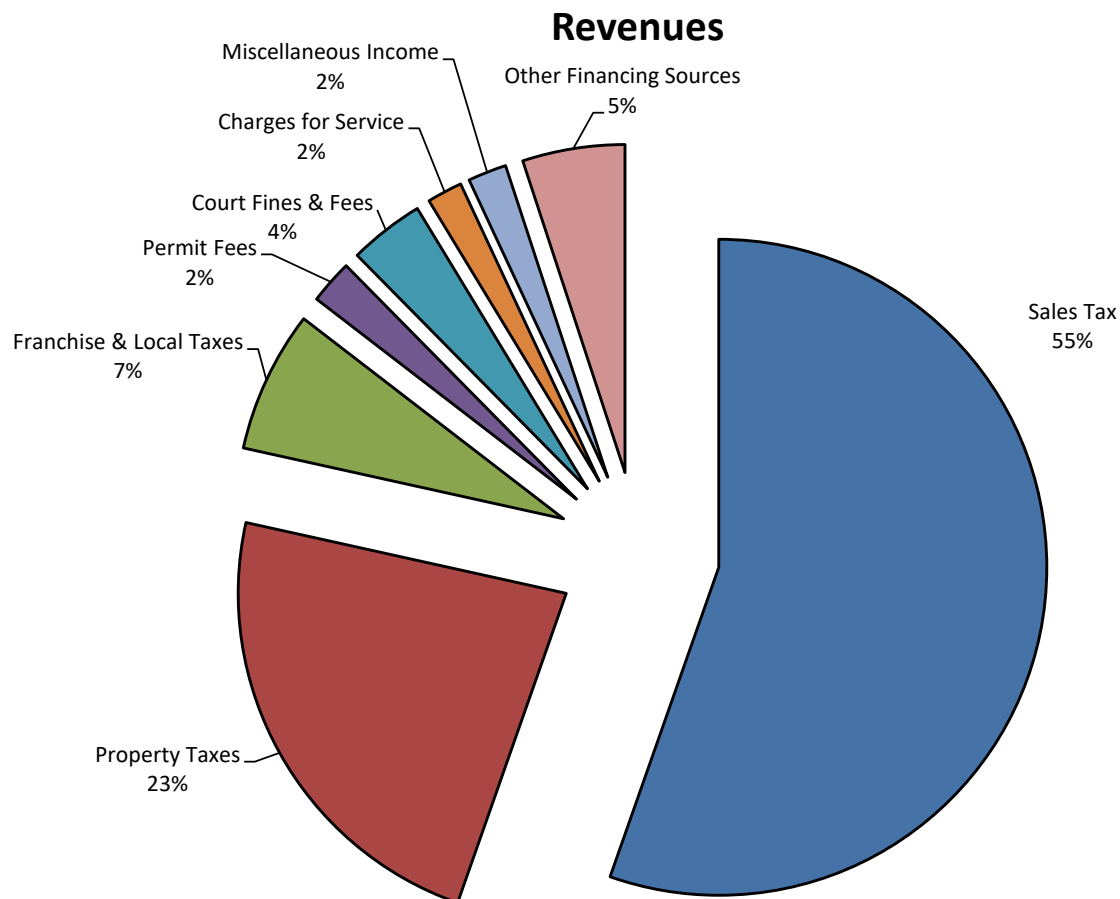
Note:

¹ Excludes Use of Prior Years' Fund Balance of \$204,970 in FY 2018-2019 Budget and \$242,350 in FY 2019-2020 Budget



Distribution of General Fund Revenues

Sales Tax	\$ 13,760,000	55.4%
Property Taxes	5,737,930	23.1%
Franchise & Local Taxes	1,733,680	7.0%
Permit Fees	538,160	2.2%
Court Fines & Fees	921,440	3.7%
Charges for Service	431,960	1.7%
Miscellaneous Income	472,600	1.9%
Other Financing Sources	1,253,160	5.0%
Total	\$ 24,848,930	100.0%



**001 - General Fund
Revenues**

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Property Taxes					
1010 Current Property Tax	\$ 3,688,261	\$ 4,542,254	\$ 4,874,000	\$ 4,708,260	\$ 5,790,000
1050 Delinquent Property Tax	(84,627)	(95,747)	-	(47,920)	(70,020)
1200 Penalty and Interest	14,869	31,533	17,330	16,830	17,950
Total Property Taxes	3,618,503	4,478,040	4,891,330	4,677,170	5,737,930
Franchise & Local Taxes					
2010 Sales Tax	11,798,915	13,410,874	13,820,250	13,185,720	13,760,000
2050 Mixed Drink Tax	426,733	527,591	485,720	524,050	492,790
2100 Franchise Tax - Electric	1,013,176	1,000,025	982,150	984,360	977,630
2110 Franchise Tax - Natural Gas	32,895	41,448	36,630	46,790	44,120
2120 Franchise Tax - Cable	137,546	136,699	137,510	141,780	140,670
2150 HB1777 Telecommunications Fee	138,000	128,481	136,690	105,400	78,470
Total Franchise & Local Taxes	13,547,265	15,245,118	15,598,950	14,988,100	15,493,680
Permit Fees					
3010 Alarm Registration	16,250	21,900	20,810	15,930	19,210
3050 Construction Permit	375,338	588,428	453,920	315,220	363,710
3100 Fire Protection Permit	32,509	69,823	36,900	51,150	45,670
3150 Food Dealer / Health Permit	38,600	40,000	37,780	51,960	42,330
3200 Mixed Beverage Permit	28,348	34,603	31,630	31,210	31,400
3300 Video Game Permit	5,025	5,160	3,810	5,550	4,560
3345 Ambulance Permit	23,650	26,500	22,680	13,950	20,230
3350 Wrecker Permit	10,900	10,375	10,500	12,950	11,050
Total Permit Fees	530,620	796,789	618,030	497,920	538,160
Court Fines & Fees					
4010 Court Fine & Fee	733,921	804,979	833,080	831,260	831,260
4050 Warrant Fee	71,616	57,602	60,580	61,010	61,010
4100 City's 10% of State Tax	25,671	28,178	27,770	29,170	29,170
Total Court Fines & Fees	831,207	890,760	921,430	921,440	921,440
Charges for Service					
5050 Recreation Programs	43,722	43,704	42,570	39,580	42,560
5070 Agreement - Nassau Bay	88,788	88,054	91,230	87,000	89,180
5075 Agreement - Lakeview	52,716	65,573	65,600	67,000	67,650
5080 Agreement - Southeast VFD	24,000	24,000	24,000	24,000	24,000
5090 Agreement - CLEMC	86,100	58,196	66,630	56,000	57,400
5095 Agreement - Acadian	121,000	131,083	121,000	121,000	121,000
5350 Civic Center Rental	23,360	17,895	21,970	27,670	23,890
5360 Recreation / Meeting Room Rental	1,180	1,005	1,120	1,280	1,150
5370 Park Rental	4,950	5,300	5,090	5,250	5,130
Total Charges for Service	445,816	434,809	439,210	428,780	431,960

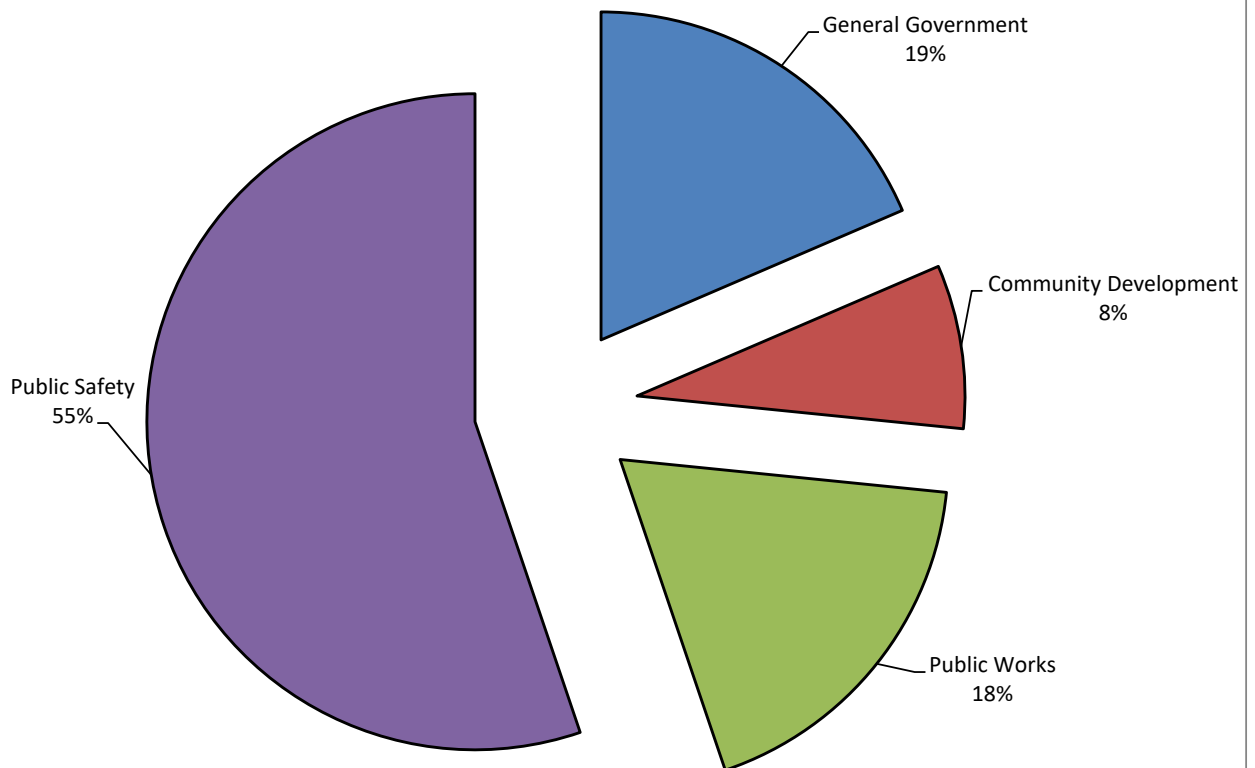
**001 - General Fund
Revenues**

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Miscellaneous Income					
6010 Police Fees	4,382	3,460	4,530	2,080	3,300
6015 Alarm Fees	26,800	39,925	32,080	52,490	38,290
6050 Interest Income	92,742	218,112	186,370	294,850	294,850
6070 Unrealized Gain / Loss	(23,203)	(23,999)	-	-	-
6100 Other Income	74,291	91,312	57,060	100,000	80,140
6120 Insurance Reimbursements	34,101	82,269	45,140	28,000	43,150
6150 Sale of City Assets	4,829	11,638	9,470	9,000	12,870
6300 Cash Over / Short	(40)	(100)	-	-	-
Total Miscellaneous Income	213,902	422,618	334,650	486,420	472,600
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	41,600	44,400	44,400	44,400	48,810
8214 Transfer from Street Constr Fund	-	-	-	113,030	-
8219 Transfer from Muni Court Fund	13,500	12,000	12,000	12,000	12,000
8241 Transfer from TIRZ Fund	829,791	-	-	-	-
8999 Use of PY Fund Balance	-	-	204,970	-	242,350
Total Other Financing Sources	1,834,891	1,006,400	1,211,370	1,119,430	1,253,160
General Fund	\$ 21,022,202	\$ 23,274,533	\$ 24,014,970	\$ 23,119,260	\$ 24,848,930

General Fund Expenditures by Function

General Government	\$ 4,606,070	18.5%
Community Development	2,003,530	8.1%
Public Works	4,523,860	18.2%
Public Safety	13,715,470	55.2%
Total	<u>\$ 24,848,930</u>	<u>100.0%</u>

2019-2020 Expenditures by Function



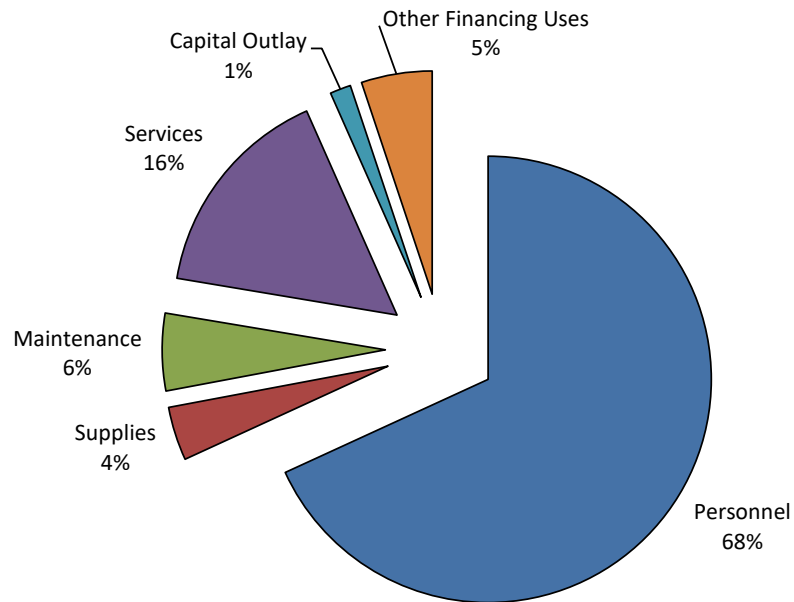
**001 - General Fund
Division Summary**

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
City Council					
City Council	\$ 258,192	\$ 275,964	\$ 493,300	\$ 524,620	\$ 436,180
City Secretary	629,804	675,940	726,770	701,360	669,860
Total - City Council	887,996	951,904	1,220,070	1,225,980	1,106,040
City Manager					
City Manager	285,437	423,640	685,560	667,560	752,540
Total - City Manager	285,437	423,640	685,560	667,560	752,540
Finance					
Finance	1,062,760	1,781,508	977,460	997,990	968,670
Municipal Court	620,407	634,678	688,200	761,900	705,550
Total - Finance	1,683,168	2,416,186	1,665,660	1,759,890	1,674,220
Human Resources					
Human Resources	465,251	478,253	558,640	587,910	596,180
Total - Human Resources	465,251	478,253	558,640	587,910	596,180
Economic Development					
Economic Development	387,523	395,491	434,630	369,590	477,090
Total - Economic Development	387,523	395,491	434,630	369,590	477,090
Community Development					
CD - Administration	650,588	652,532	715,480	671,990	673,330
CD - Building	726,350	747,238	835,470	772,640	818,690
CD - Recreation	373,998	426,302	479,460	486,270	511,510
Total - Community Development	1,750,936	1,826,073	2,030,410	1,930,900	2,003,530
Public Works					
PW - Administration	686,643	752,799	978,930	937,660	995,850
PW - Maintenance	1,413,252	1,981,364	1,957,540	1,920,180	2,278,610
PW - Parks Maintenance	886,366	869,810	1,020,560	964,720	1,249,400
Total - Public Works	2,986,261	3,603,973	3,957,030	3,822,560	4,523,860
Police					
Police - Administration	1,695,193	1,598,737	1,783,700	1,609,580	2,116,320
Police - CID	866,737	864,244	999,140	987,790	1,020,040
Police - Patrol	4,276,142	4,395,635	4,603,840	4,506,230	4,633,630
Police - Communications	1,357,318	1,383,915	1,595,810	1,514,660	1,437,800
Total - Police	8,195,392	8,242,531	8,982,490	8,618,260	9,207,790
Fire					
Fire - Prevention	664,971	921,863	1,094,610	1,057,780	1,169,650
Fire - Operations	2,313,456	2,348,953	3,385,870	3,008,200	3,338,030
Total - Fire	2,978,427	3,270,817	4,480,480	4,065,980	4,507,680
Emergency Management					
Emergency Management	327,505	244,607	-	-	-
Total - Emergency Management	327,505	244,607	-	-	-
General Fund	\$ 19,947,895	\$ 21,853,476	\$ 24,014,970	\$ 23,048,630	\$ 24,848,930

**001 - General Fund
Category Summary**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
0000	Personnel	\$ 14,716,046	\$ 15,154,908	\$ 16,472,410	\$ 15,843,470	\$ 16,935,420
1000	Supplies	587,972	742,488	883,240	824,400	965,870
2000	Maintenance	814,471	998,928	1,340,950	1,369,290	1,391,070
3000	Services	2,829,469	2,876,429	3,965,300	3,927,220	3,907,110
7000	Capital Outlay	384,906	116,758	440,000	160,340	375,230
8000	Other Financing Uses	615,031	1,963,965	913,070	923,910	1,274,230
General Fund		\$ 19,947,895	\$ 21,853,476	\$ 24,014,970	\$ 23,048,630	\$ 24,848,930

2019-2020 Expenditures by Category



**001 - General Fund
Line Item Detail**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 9,292,189	\$ 10,060,670	\$ 10,898,650	\$ 10,544,360	\$ 11,276,460
0150	Overtime	652,458	364,644	484,750	493,170	502,520
0200	Taxes	770,765	811,309	889,380	815,050	903,540
0250	Retirement	1,789,878	1,830,893	1,964,110	1,894,360	2,065,710
0300	Group Insurance	2,055,340	1,940,089	2,047,310	1,946,810	2,006,780
0310	W/C Insurance	101,618	91,848	122,000	94,530	112,180
0320	Disability Insurance	53,797	55,455	66,210	55,190	68,230
Total Personnel		14,716,046	15,154,908	16,472,410	15,843,470	16,935,420
Supplies						
1050	Certificate & Award	27,233	29,355	23,800	20,900	24,340
1100	Chemical	11,157	8,360	13,500	12,990	13,560
1200	Fire Prevention Supplies	6,531	3,731	8,230	5,100	8,230
1230	Holiday Supplies	6,454	12,018	32,650	40,300	33,150
1234	July 4 Celebration Committee	39,738	40,289	37,000	38,000	40,000
1250	Investigative Supplies	4,645	3,207	4,000	4,800	4,000
1300	Kitchen & Janitorial	37,714	41,830	42,660	44,890	47,950
1400	Office & Postage	51,199	72,233	85,530	85,080	90,930
1450	Office Furnishings	15,584	53,652	39,170	34,440	143,260
1600	Safety & Health	21,506	37,042	27,410	32,600	39,510
1650	Shop Supplies	5,394	5,154	6,100	5,000	6,100
1700	Small Tools & Equipment	109,707	152,199	205,050	189,290	195,040
1850	Uniform & Apparel	109,122	119,241	166,330	148,600	130,820
1900	Vehicle & Eqpt. Supplies	141,988	164,178	191,810	162,410	188,980
Total Supplies		587,972	742,488	883,240	824,400	965,870
Maintenance						
2050	Building Maintenance	242,514	265,272	360,900	383,460	336,000
2100	Property Maintenance	38,415	60,794	119,000	117,000	145,500
2150	K-9 Maintenance	5,378	3,173	7,000	4,500	5,700
2200	Machine & Eqpt. Maintenance	28,511	28,095	48,880	38,200	48,050
2250	Signage Maintenance	7,989	20,723	30,000	43,000	57,000
2300	Street Maintenance	36,969	90,534	250,000	210,000	250,000
2450	Vehicle Maintenance	232,319	292,556	229,710	228,560	199,210
2900	Service Contracts	195,783	210,389	266,690	315,800	302,200
2910	OSSI Support Services	26,593	27,391	28,770	28,770	47,410
Total Maintenance		814,471	998,928	1,340,950	1,369,290	1,391,070

**001 - General Fund
Line Item Detail**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Services						
3010	Animal Control	5,133	10,036	14,500	15,000	15,500
3030	Attorney	106,150	100,604	260,000	300,000	200,000
3050	Auditor	36,450	38,141	39,120	40,930	40,950
3060	Contract Services	61,210	59,352	142,000	86,000	162,000
3070	Personnel Services	84,096	80,665	95,000	95,000	98,000
3080	Financial	52,363	66,382	83,400	87,100	84,700
3090	Codification	2,799	3,142	4,740	4,200	4,740
3110	Communication	148,365	146,696	157,280	153,000	156,100
3130	Consultant / Prof. Services	31,646	21,585	83,500	65,000	102,000
3150	Court	66,550	57,825	67,400	66,000	70,030
3160	Deployment Expense	-	-	-	3,300	-
3170	Disposal	327	846	1,000	600	1,000
3190	Dues, Subscriptions, Books	47,638	56,213	68,560	58,920	58,780
3210	Election	-	240	8,800	6,020	5,800
3230	EMS Services	40,000	40,000	394,000	394,000	394,000
3240	Investigative Services	2,160	1,736	3,040	1,900	3,180
3250	Employee Program	41,318	49,821	63,660	88,000	113,730
3290	Fire Services	24,565	1,239	2,200	2,000	6,000
3310	General Insurance	228,510	217,088	216,830	208,620	218,380
3312	Sec125 Admin Fees	3,527	4,120	4,500	-	-
3330	Janitorial Services	101,107	101,018	108,010	106,710	108,520
3340	Medical Services	814	1,431	2,000	4,000	2,000
3350	Jury Trials	2,040	1,760	2,550	3,000	4,800
3360	Lobbying Expense	-	-	-	2,430	2,600
3390	Mosquito Control	15,888	9,537	15,500	15,000	15,500
3430	Legal Notices	6,235	9,806	9,500	16,000	16,000
3440	Technology Services	16,090	15,508	24,780	22,000	27,130
3470	Pre-Employment	8,212	16,353	9,300	18,500	13,500
3490	Printing	14,397	22,902	28,270	30,090	32,770
3510	Prisoner Support	13,039	7,112	15,950	7,000	10,950
3530	Professional Development	185,539	207,137	286,900	287,050	320,930
3570	Publications	2,777	5,644	12,000	11,500	30,300
3590	Public Relations	22,336	46,431	61,700	60,600	114,700
3600	Recreation Program	45,981	48,270	77,510	82,000	95,510
3610	Recycling	638	349	700	700	700
3630	Rentals	8,001	7,110	8,200	12,300	8,200
3670	Street Lights	197,519	187,275	210,000	207,000	210,000
3690	Tax Appraisal	41,052	47,483	50,000	54,000	59,000
3710	Tax Collection	6,057	6,424	6,500	6,700	6,500
3750	Uniform Service	11,645	13,740	18,220	14,550	24,130
3770	Utilities	346,825	237,910	233,160	251,620	241,400
3780	Water Charges	37,029	62,631	44,910	32,120	50,890
3790	Warrant Collection	1,830	1,788	2,250	1,900	2,250
3810	City Council Contingency	4,112	10,600	26,000	26,000	5,000
3820	City Manager Contingency	31,671	10,841	40,000	17,000	40,000
3880	Information Technology	725,827	841,641	961,860	961,860	728,940
Total Services		2,829,469	2,876,429	3,965,300	3,927,220	3,907,110

**001 - General Fund
Line Item Detail**

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Capital Outlay					
7050 Building & Property	289,615	-	-	-	-
7100 Computer System	29,476	43,368	7,000	7,000	-
7200 Machine & Equipment	65,815	73,391	99,000	153,340	41,230
7250 Vehicles	-	-	334,000	-	334,000
Total Capital Outlay	384,906	116,758	440,000	160,340	375,230
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	554,470	587,430	788,070	788,070	666,730
8014 Transfer to Street Constr Fund	-	850,000	-	-	-
8021 Transfer to General Projects Fund	26,000	500,000	125,000	125,000	605,000
8042 Transfer to Grant Fund	27,119	26,179	-	10,840	2,500
8075 Transfer to Emer Mgmt Fund	7,442	356	-	-	-
Total Other Financing Uses	615,031	1,963,965	913,070	923,910	1,274,230
General Fund	\$ 19,947,895	\$ 21,853,476	\$ 24,014,970	\$ 23,048,630	\$ 24,848,930

FY 2019-20 Capital Expenditures

General Fund

CD Recreation

7200	Electronic firing system - fireworks	\$	22,230
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Fire Prevention

1200	Inflatable fire house		9,000
7200	Unmanned aerial vehicle		10,000

Fire Operations

7250	Brush truck		334,000
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General Fund		\$	375,230
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FY 2019-20 Supplemental Requests

General Fund

CD Recreation

7200	Electronic firing system - fireworks	\$	22,230
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PW Administration

3130	Trail study for East/West use path project in CIP		50,000
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PW Maintenance

2250	Lighted street signs - Nasa Pkwy intersections		48,000
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Police Administration

2910	Crash reporting software		17,200
3590	Public events and training		30,000

Fire Prevention

1200	Inflatable fire house		9,000
7200	Unmanned aerial vehicle		10,000

Fire Operations

3590	Civilian fire academy		2,000
3590	CPR initiative (COW employees)		3,400

General Fund		\$	191,830
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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 2018-2019

- Continued the development of the Assistant City Manager to assume the City Manager's duties upon his retirement
- Completed the Historic Mission Control restoration project in advance of the 50th anniversary of the first moon landing
- Facilitated the development of Costco Wholesale, Exclusive Furniture, and American Furniture Warehouse
- Obtained a reduction in medical insurance costs as fewer claims were filed during the year
- Prepared a fiscally sustainable annual budget in accordance with the City Charter
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for September 30, 2018
- Received the GFOA Distinguished Budget Presentation Award for the Annual Budget for Fiscal Year 2018-2019

City Council Goals That Are Addressed In The FY 2019-2020 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

✓

✓

✓

✓

✓

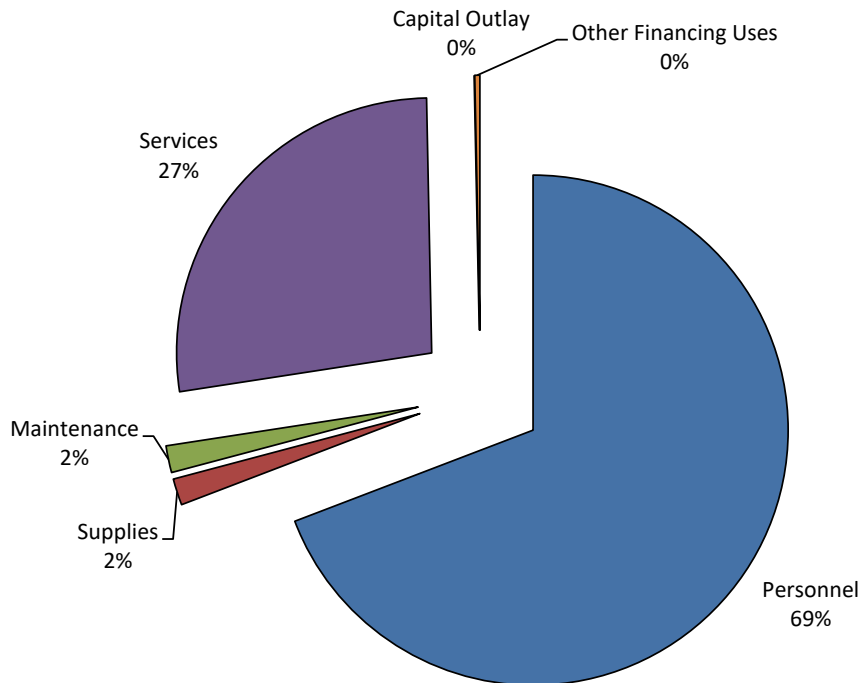
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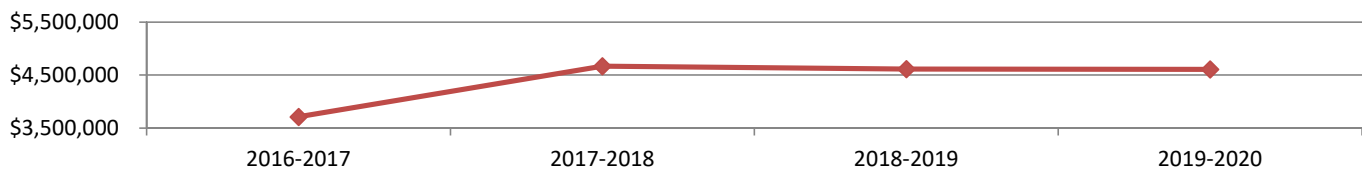
**General Government Function
Expenditure Summary**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
0000	Personnel	\$ 2,503,662	\$ 2,774,185	\$ 3,083,370	\$ 3,074,330	\$ 3,186,830
1000	Supplies	57,378	103,614	68,430	63,560	77,350
2000	Maintenance	54,544	55,394	99,420	99,100	78,340
3000	Services	871,059	873,517	1,276,540	1,337,140	1,248,750
7000	Capital Outlay	220,302	6,995	-	-	-
8000	Other Financing Uses	2,430	851,770	36,800	36,800	14,800
General Government Function		\$ 3,709,375	\$ 4,665,475	\$ 4,564,560	\$ 4,610,930	\$ 4,606,070

2019-2020 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 2019-2020

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 2019-2020 BUDGET

- Salary and wages rise to provide a car allowance for members of city council
- Office and postage costs fall after acquiring computer tablets for council members during FY 18-19
- Appropriations for attorney fees decline with the anticipated conclusion of ongoing litigation
- Professional services costs fall with the elimination of a specialized training retreat for city council
- Lobbying expense reflects the current cost of membership in the Texas Municipal League
- Public relations expenditures increase to reflect the reclassification of costs from the city council contingency account

WORKLOAD MEASURES

	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATE	2019-2020 BUDGET
Number of regular City Council meetings	26	20	25	26
Number of special City Council meetings	5	4	4	5

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

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel					
0100 Salary & Wages	\$ 36,000	\$ 36,000	\$ 45,750	\$ 54,000	\$ 54,000
0200 Taxes	2,952	3,249	4,550	4,390	5,180
0310 W/C Insurance	55	49	70	60	70
Total Personnel	39,007	39,298	50,370	58,450	59,250
Supplies					
1050 Certificate & Award	1,733	3,618	4,000	2,500	4,000
1400 Office & Postage	3,883	2,768	12,000	10,500	5,300
1450 Office Furnishings	-	-	200	200	200
1850 Uniform and Apparel	809	892	1,800	1,500	1,800
1900 Vehicle & Eqpt. Supplies	382	-	-	-	-
Total Supplies	6,806	7,279	18,000	14,700	11,300
Maintenance					
2050 Building Maintenance	357	-	-	-	-
2450 Vehicle Maintenance	464	-	-	-	-
Total Maintenance	821	-	-	-	-
Services					
3030 Attorney	106,150	100,604	260,000	300,000	200,000
3050 Auditor	36,450	38,141	39,120	40,930	40,950
3110 Communication	4,110	4,060	4,090	3,800	3,850
3130 Consultant / Prof. Services	-	-	10,000	-	-
3190 Dues, Subscriptions, Books	4,160	4,560	4,500	1,770	2,550
3310 General Insurance	17,280	17,297	17,280	16,450	17,280
3330 Janitorial Services	2,580	2,642	2,760	2,690	2,820
3360 Lobbying Expense	-	-	-	2,430	2,600
3490 Printing	114	534	800	420	800
3530 Professional Development	15,033	14,482	25,000	17,000	25,000
3590 Public Relations	8,295	26,841	26,200	28,000	54,200
3770 Utilities	13,274	9,628	9,180	11,980	10,580
3810 City Council Contingency	4,112	10,600	26,000	26,000	5,000
Total Services	211,558	229,388	424,930	451,470	365,630
City Council	\$ 258,192	\$ 275,964	\$ 493,300	\$ 524,620	\$ 436,180

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 2019-2020

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: Streamline the process of creating agendas for the governing body

Action Item: Implement Municode agenda management software and train end users

Goal: Ensure compliance with all Federal and State laws

Action Item: Implement changes as a result of new legislation

SIGNIFICANT CHANGES IN THE FY 2019-2020 BUDGET

- Group insurance expenditures decrease with a change to the coverage selected by employees
- Service contract costs fall after acquiring records management software during FY 18-19
- Expenditures for legal notices grow due to a greater number of required public notifications
- Printing costs rise to create city event calendars for distribution to the public
- Information technology expenditures decrease to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ESTIMATE</u>	<u>2019-2020 BUDGET</u>
Number of agenda packets prepared	26	24	25	25
Number of pages imaged	88,600	90,000	80,938	90,000
Number of pounds of records removed and destroyed	8,750	10,000	4,500	5,000

PERFORMANCE MEASURES

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

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

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

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 309,382	\$ 330,815	\$ 351,560	\$ 340,970	\$ 343,270
0150	Overtime	4,043	330	1,000	90	1,000
0200	Taxes	23,387	24,661	28,010	25,190	27,240
0250	Retirement	55,746	57,321	61,850	60,330	61,410
0300	Group Insurance	73,378	75,883	77,780	61,180	58,840
0310	W/C Insurance	505	488	640	500	530
0320	Disability Insurance	1,780	1,865	2,160	1,750	2,130
Total Personnel		468,220	491,364	523,000	490,010	494,420
Supplies						
1230	Holiday Supplies	249	1,034	800	800	800
1300	Kitchen & Janitorial	1,123	1,110	1,580	1,320	1,900
1400	Office & Postage	2,802	4,350	4,500	4,400	4,500
1450	Office Furnishings	-	38,940	-	1,690	-
1700	Small Tools & Equipment	-	3,053	1,000	900	1,000
Total Supplies		4,174	48,486	7,880	9,110	8,200
Maintenance						
2050	Building Maintenance	413	-	-	-	-
2900	Service Contracts	5,426	5,669	47,140	45,000	20,120
Total Maintenance		5,839	5,669	47,140	45,000	20,120
Services						
3090	Codification	2,799	3,142	4,740	4,200	4,740
3110	Communication	1,862	2,089	2,150	2,100	1,640
3170	Disposal	327	846	1,000	600	1,000
3190	Dues, Subscriptions, Books	1,125	1,290	2,620	1,950	2,620
3210	Election	-	240	8,800	6,020	5,800
3310	General Insurance	2,854	2,863	3,060	2,720	3,060
3312	Sec 125 Admin Fees	84	-	-	-	-
3330	Janitorial Services	2,978	3,068	3,180	3,100	3,250
3430	Legal Notices	6,235	9,806	9,500	16,000	16,000
3490	Printing	2,927	12,180	14,100	18,000	18,000
3530	Professional Development	17,238	11,067	18,100	18,000	18,100
3770	Utilities	15,273	11,085	10,550	13,770	12,160
3780	Water Charges	664	976	660	490	750
3880	Information Technology	67,730	71,770	70,290	70,290	60,000
Total Services		122,096	130,422	148,750	157,240	147,120
Capital Outlay						
7100	Computer System	29,476	-	-	-	-
Total Capital Outlay		29,476	-	-	-	-
City Secretary		\$ 629,804	\$ 675,940	\$ 726,770	\$ 701,360	\$ 669,860

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 2019-2020

OS1: Maintain a strong, fiscally sustainable organization

Goal: Promote economic development by facilitating the successful openings of retail, restaurant, and entertainment venues

Action Item: Guide staff to apply sound economic development principles and expedite the permitting process on a priority basis

Goal: Continue efforts to promote tourism and encourage progress with the City's partnership with Space Center Houston

Action Item: Review all hotel booking data, media coverage, and pay requests for accuracy and benefit to the City of Webster

Goal: Monitor staffing and personnel costs to ensure fiscal well-being while maintaining exceptional service levels

Action Item: Review each departments' operational needs and staffing levels commensurate with service demands

Goal: Present a fiscally sustainable annual budget for adoption

Action Item: Prepare an annual budget that thoughtfully manages the expenditures which are appropriated by City Council

Goal: Develop the Assistant City Manager and Administrative Assistant to enhance the efficiency of the Office of the City Manager

Action Item: Provide training, examine responsibilities, and assign tasks accordingly to enhance the daily operations of the City

SIGNIFICANT CHANGES IN THE FY 2019-2020 BUDGET

- Appropriations for wages, taxes, and retirement increase due to the upcoming retirement of an employee
- Group insurance expenditures decrease with a change to the coverage selected by employees
- Professional development costs grow as more leadership training becomes available for employees
- Information technology expenditures rise to reflect changes to the cost allocation schedule
- Transfers for equipment replacement decline after an additional vehicle was purchased during FY 18-19

WORKLOAD MEASURES

	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATE	2019-2020 BUDGET
Planning Session directives presented for Council action	2	5	6	8
Staff meetings and exercises for disaster preparedness	5	4	5	2
Number of departmental meetings held	364	364	364	364

PERFORMANCE MEASURES

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

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	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	2.00	3.00	3.00	3.00

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

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel					
0100 Salary & Wages	\$ 185,573	\$ 294,785	\$ 428,920	\$ 442,850	\$ 501,680
0200 Taxes	10,736	18,056	25,730	28,860	28,850
0250 Retirement	33,709	51,027	75,240	78,090	89,540
0300 Group Insurance	833	10,965	40,570	26,110	27,030
0310 W/C Insurance	307	293	3,270	2,530	3,200
0320 Disability Insurance	1,068	1,483	2,670	2,130	2,860
Total Personnel	232,227	376,609	576,400	580,570	653,160
Supplies					
1300 Kitchen & Janitorial	225	228	320	270	1,140
1400 Office & Postage	36	1,458	1,600	1,350	1,650
1450 Office Furnishings	-	1,195	-	-	-
1700 Small Tools & Equipment	-	1,084	-	-	1,100
1900 Vehicle & Eqpt. Supplies	-	808	2,170	630	750
Total Supplies	261	4,773	4,090	2,250	4,640
Maintenance					
2050 Building Maintenance	147	-	-	-	-
2450 Vehicle Maintenance	-	705	500	250	1,000
Total Maintenance	147	705	500	250	1,000
Services					
3110 Communication	1,202	1,555	1,860	2,000	2,290
3190 Dues, Subscriptions, Books	1,178	3,025	3,560	3,500	3,560
3310 General Insurance	4,601	4,604	4,600	4,400	4,600
3330 Janitorial Services	1,060	1,089	1,130	1,100	1,150
3490 Printing	860	216	400	270	400
3530 Professional Development	294	9,373	4,500	6,500	7,500
3590 Public Relations	-	731	500	600	900
3770 Utilities	5,418	3,917	3,750	4,890	4,320
3780 Water Charges	128	190	140	100	450
3820 City Manager Contingency	31,671	10,841	40,000	17,000	40,000
3880 Information Technology	3,960	4,240	7,330	7,330	13,770
Total Services	50,373	39,782	67,770	47,690	78,940
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	2,430	1,770	36,800	36,800	14,800
Total Other Financing Uses	2,430	1,770	36,800	36,800	14,800
City Manager	\$ 285,437	\$ 423,640	\$ 685,560	\$ 667,560	\$ 752,540

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 2019-2020

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: Utilize new technology and best practices to streamline cash collections, disbursements, and recording of transactions

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

Action Item: Create the framework for an objective analysis of all economic development grants and incentives

SIGNIFICANT CHANGES IN THE FY 2019-2020 BUDGET

- Group insurance costs decline with a change to the coverage selected by employees
- Expenditures for office and postage supplies grow to acquire ten desk and conference room chairs
- Appropriations for section 125 administrative fees are reclassified to the financial services account
- Tax appraisal charges climb with an increase to the rate charged for the service
- Information technology expenditures decrease to reflect changes to the cost allocation schedule

WORKLOAD MEASURES

	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATE	2019-2020 BUDGET
Number of payrolls processed	27	27	27	27
Number of accounts payable checks processed	3,088	3,000	3,193	3,200
Number of utility bills processed	18,022	18,250	19,018	19,500

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 464,258	\$ 498,302	\$ 500,380	\$ 511,130	\$ 502,540
0150	Overtime	404	-	-	-	-
0200	Taxes	34,057	37,559	37,380	40,210	36,890
0250	Retirement	80,750	86,256	87,780	90,460	89,640
0300	Group Insurance	67,767	64,697	62,030	56,410	46,890
0310	W/C Insurance	773	724	910	710	780
0320	Disability Insurance	2,720	2,826	3,150	2,640	3,150
Total Personnel		650,730	690,363	691,630	701,560	679,890
Supplies						
1300	Kitchen & Janitorial	1,407	1,515	1,900	1,500	2,280
1400	Office & Postage	4,233	7,689	8,000	9,800	15,200
1700	Small Tools & Equipment	3,752	401	-	-	-
Total Supplies		9,391	9,605	9,900	11,300	17,480
Maintenance						
2050	Building Maintenance	586	-	-	-	-
2200	Machine & Eqpt. Maintenance	525	1,107	980	1,110	1,120
2900	Service Contracts	30,451	32,557	33,400	36,790	38,500
Total Maintenance		31,562	33,664	34,380	37,900	39,620
Services						
3080	Financial	43,283	56,959	74,200	76,500	73,200
3110	Communication	1,042	2,548	4,790	4,300	4,200
3190	Dues, Subscriptions, Books	3,734	4,790	5,460	5,000	5,320
3310	General Insurance	5,854	5,865	6,110	7,390	7,660
3312	Sec 125 Admin Fees	168	4,120	4,500	-	-
3330	Janitorial Services	4,297	4,425	4,530	4,500	4,630
3490	Printing	5,277	3,937	4,450	4,000	4,150
3530	Professional Development	5,878	5,164	11,980	9,800	13,430
3690	Tax Appraisal	41,052	47,483	50,000	54,000	59,000
3710	Tax Collection	6,057	6,424	6,500	6,700	6,500
3770	Utilities	21,853	15,847	15,050	21,350	17,350
3780	Water Charges	856	1,229	800	510	910
3880	Information Technology	40,900	32,090	53,180	53,180	35,330
Total Services		180,252	190,880	241,550	247,230	231,680
Capital Outlay						
7050	Building & Property	190,826	-	-	-	-
7200	Machine & Equipment	-	6,995	-	-	-
Total Capital Outlay		190,826	6,995	-	-	-
Other Financing Uses						
8014	Transfer to Street Const Fund	-	850,000	-	-	-
Total Other Financing Uses		-	850,000	-	-	-
Finance		\$ 1,062,760	\$ 1,781,508	\$ 977,460	\$ 997,990	\$ 968,670

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 2019-2020

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 2019-2020 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditures for office furnishings rise to replace several office chairs
- Financial costs grow due to a greater volume of fines that are being paid by defendants with credit cards
- Court expenditures jump to reflect an increase in the number of jury trials
- Information technology expenditures decrease to reflect changes to the cost allocation schedule

WORKLOAD MEASURES

	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATE	2019-2020 BUDGET
Number of cases filed	6,256	6,500	6,000	6,300
Number of dispositions	6,382	6,500	6,100	6,300
Number of warrants issued	1,652	1,500	1,950	2,000

PERFORMANCE MEASURES

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

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

Court Administrator	1.00	1.00	1.00	1.00
Deputy Court Administrator	1.00	1.00	1.00	1.00
Deputy Court Clerk	3.00	3.00	3.00	3.00
Total Employees (Full-Time Equivalents)	5.00	5.00	5.00	5.00

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

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel					
0100 Salary & Wages	\$ 297,518	\$ 334,588	\$ 345,090	\$ 399,630	\$ 360,220
0150 Overtime	58	-	-	-	-
0200 Taxes	22,374	26,340	27,850	29,900	28,820
0250 Retirement	41,112	44,589	47,340	60,920	50,840
0300 Group Insurance	69,215	60,768	60,260	63,420	59,720
0310 W/C Insurance	568	448	610	470	540
0320 Disability Insurance	1,351	1,490	1,680	1,460	1,770
Total Personnel	432,195	468,222	482,830	555,800	501,910
Supplies					
1300 Kitchen & Janitorial	1,123	1,173	1,580	1,320	1,900
1400 Office & Postage	5,643	5,696	7,000	6,000	7,400
1450 Office Furnishings	-	-	-	-	4,060
Total Supplies	6,766	6,869	8,580	7,320	13,360
Maintenance					
2050 Building Maintenance	3,563	3,405	3,500	3,400	3,700
2900 Service Contracts	12,294	11,951	13,900	12,550	13,900
Total Maintenance	15,857	15,356	17,400	15,950	17,600
Services					
3080 Financial	9,080	9,422	9,200	10,600	11,500
3110 Communication	1,013	1,023	1,070	1,030	680
3150 Court	66,550	57,825	67,400	66,000	70,030
3190 Dues, Subscriptions, Books	500	913	920	900	1,130
3310 General Insurance	3,341	3,343	3,590	3,570	3,590
3330 Janitorial Services	3,879	3,992	4,140	4,100	4,240
3350 Jury Trials	2,040	1,760	2,550	3,000	4,800
3490 Printing	1,892	486	2,080	1,500	2,480
3530 Professional Development	2,392	6,256	5,000	5,000	5,950
3770 Utilities	19,949	14,457	13,780	17,990	15,870
3780 Water Charges	664	976	660	490	750
3790 Warrant Collection	1,830	1,788	2,250	1,900	2,250
3880 Information Technology	52,460	41,990	66,750	66,750	49,410
Total Services	165,590	144,231	179,390	182,830	172,680
Municipal Court	\$ 620,407	\$ 634,678	\$ 688,200	\$ 761,900	\$ 705,550

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 2019-2020

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 2019-2020 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditures for professional services decrease after completion of a compensation study during FY 18-19
- Employee program costs grow to reflect greater participation in the employee tuition reimbursement program
- Information technology expenditures decrease to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ESTIMATE</u>	<u>2019-2020 BUDGET</u>
Number of employment applications processed	380	300	377	350
Number of benefit-related inquiries received	200	200	200	100
Number of information inquiries by employees	100	400	400	200

PERFORMANCE MEASURES

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

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 218,150	\$ 242,840	\$ 260,250	\$ 260,260	\$ 273,020
0150	Overtime	8,603	196	500	790	500
0200	Taxes	17,491	18,565	19,830	18,400	20,290
0250	Retirement	41,103	42,072	45,740	46,220	48,780
0300	Group Insurance	34,577	36,301	38,120	33,010	32,680
0310	W/C Insurance	394	350	470	370	420
0320	Disability Insurance	1,296	1,398	1,600	1,380	1,680
Total Personnel		321,613	341,722	366,510	360,430	377,370
Supplies						
1050	Certificate & Award	23,970	21,618	14,800	13,500	15,340
1300	Kitchen & Janitorial	669	759	1,030	790	1,140
1400	Office & Postage	1,246	1,840	1,300	2,000	2,200
1450	Office Furnishings	2,441	-	-	-	-
1850	Uniform & Apparel	23	737	500	400	750
Total Supplies		28,349	24,955	17,630	16,690	19,430
Maintenance						
2050	Building Maintenance	184	-	-	-	-
Total Maintenance		184	-	-	-	-
Services						
3110	Communication	604	536	480	460	410
3130	Consultant / Prof. Services	27,000	1,400	27,500	33,000	14,000
3190	Dues, Subscriptions, Books	1,206	2,190	3,660	3,000	2,360
3250	Employee Program	41,318	49,821	63,660	88,000	113,730
3310	General Insurance	1,110	1,111	1,110	1,060	1,110
3312	Sec 125 Admin Fees	168	-	-	-	-
3330	Janitorial Services	1,327	1,372	1,420	1,390	1,460
3470	Pre-Employment	8,212	16,353	9,300	18,500	13,500
3490	Printing	-	-	250	-	250
3530	Professional Development	6,133	8,232	25,080	22,000	24,000
3770	Utilities	6,841	4,950	4,730	6,170	5,450
3780	Water Charges	396	582	400	300	450
3880	Information Technology	20,790	25,030	36,910	36,910	22,660
Total Services		115,105	111,576	174,500	210,790	199,380
Human Resources		\$ 465,251	\$ 478,253	\$ 558,640	\$ 587,910	\$ 596,180

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 2019-2020

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

Goal: Foster economic development within Project Genesis and Destination Development

Action Item: Recruit retail, dining, entertainment, hospitality, and office venues for the project areas

Goal: Cultivate new commercial development within the Edgewater Commercial Park

Action Item: Conduct business recruitment that complements a business park environment

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 2019-2020 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Publication expenditures surge to print a bimonthly advertisement for new businesses that are located in the city
- Information technology expenditures decrease to reflect changes to the cost allocation schedule

WORKLOAD MEASURES

	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATE	2019-2020 BUDGET
Number of business proposals generated	40	40	40	45
Number of business visitations	54	50	50	50
Number of special events at which City is marketed	35	35	20	15

PERFORMANCE MEASURES

Development commitment from businesses	15	10	15	12
Proposals that generate inquiries within one year	20%	20%	20%	20%
Square feet developed for new or expanding businesses	380,000	600,000	750,000	850,000

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel					
0100 Salary & Wages	\$ 256,774	\$ 265,720	\$ 278,870	\$ 241,460	\$ 301,440
0150 Overtime	-	184	-	-	-
0200 Taxes	19,339	20,728	21,860	18,520	22,900
0250 Retirement	44,430	46,028	48,920	42,660	53,770
0300 Group Insurance	37,207	32,027	40,720	23,190	40,370
0310 W/C Insurance	426	399	510	400	460
0320 Disability Insurance	1,495	1,520	1,750	1,280	1,890
Total Personnel	359,670	366,607	392,630	327,510	420,830
Supplies					
1300 Kitchen & Janitorial	669	696	950	790	1,140
1400 Office & Postage	719	460	900	1,400	1,300
1700 Small Tools & Equipment	244	491	500	-	500
Total Supplies	1,632	1,647	2,350	2,190	2,940
Maintenance					
2050 Building Maintenance	135	-	-	-	-
Total Maintenance	135	-	-	-	-
Services					
3110 Communication	524	494	480	460	410
3310 General Insurance	1,110	1,111	1,110	1,060	1,110
3330 Janitorial Services	1,000	1,037	1,070	1,050	1,100
3530 Professional Development	10	-	500	400	500
3570 Publications	2,777	5,644	12,000	11,500	30,300
3590 Public Relations	625	513	750	700	800
3770 Utilities	5,134	3,726	3,560	4,640	4,100
3780 Water Charges	396	582	400	300	450
3880 Information Technology	14,510	14,130	19,780	19,780	14,550
Total Services	26,086	27,238	39,650	39,890	53,320
Economic Development	\$ 387,523	\$ 395,491	\$ 434,630	\$ 369,590	\$ 477,090

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 2018-2019

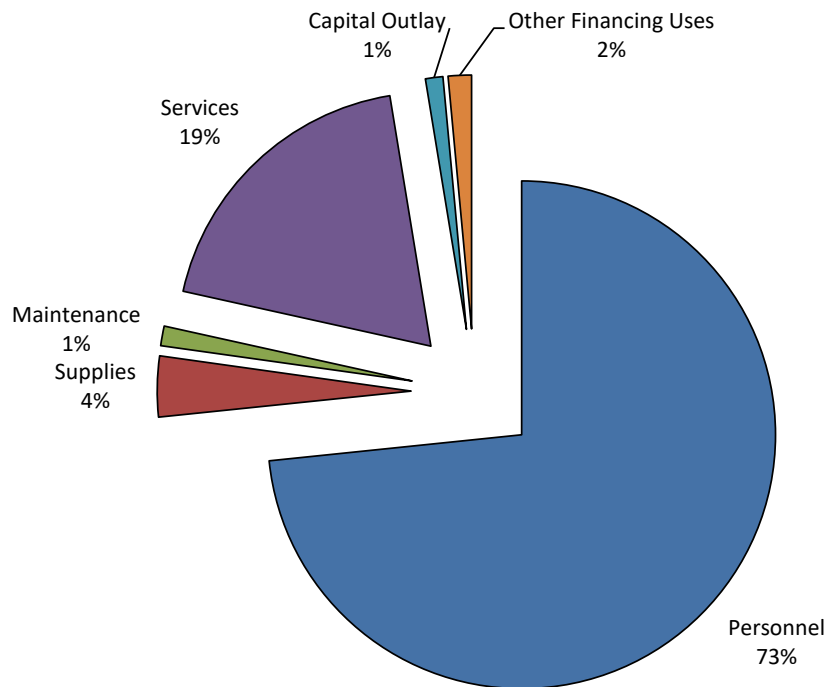
- Secured a contract with a consultant to update the City's comprehensive plan
- Created a small cell node map in the geographic information system that will be used by city personnel
- Amended the smoking ordinance to regulate smoking in public places
- Partnered with the municipal court to increase code enforcement through the issuance of citations
- Successfully coordinated five new community events in Texas Avenue Park

City Council Goals That Are Addressed In The FY 2019-2020 Annual Budget			
	CD - Administration	CD - Building	CD - Recreation
LU3 – Resolve non-conforming properties and non-conforming uses within the City when appropriate	✓		
LU4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities	✓		
LU7 – Provide a variety of recreation opportunities to meet the existing and future needs of Webster's residents			✓
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	✓	✓	

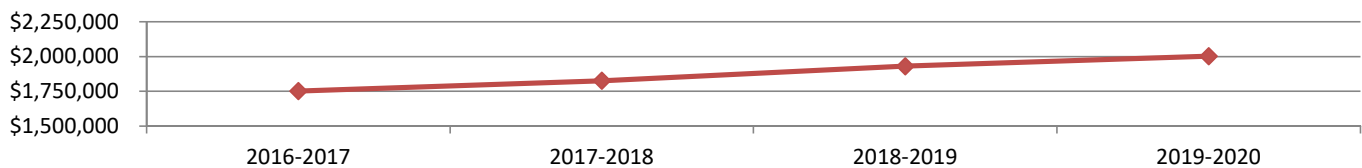
**Community Development Function
Expenditure Summary**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
0000	Personnel	\$ 1,378,066	\$ 1,411,816	\$ 1,482,690	\$ 1,411,380	\$ 1,469,860
1000	Supplies	64,285	81,560	78,780	77,070	77,320
2000	Maintenance	23,341	25,987	24,150	20,570	25,050
3000	Services	262,024	273,020	403,850	363,440	379,440
7000	Capital Outlay	-	-	7,000	24,500	22,230
8000	Other Financing Uses	23,220	33,690	33,940	33,940	29,630
Community Dev. Function		\$ 1,750,936	\$ 1,826,073	\$ 2,030,410	\$ 1,930,900	\$ 2,003,530

2019-2020 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 2019-2020

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

Goal: Facilitate the adoption and implementation of the updated Comprehensive Plan to guide development

Action Item: Amend ordinances as needed to comply with the Comprehensive Plan

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

Goal: Assist with the promotion and maximization of major developments throughout the City

Action Item: Expedite the adoption of various codes and approval of construction permits

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: Create an editable mobile mapping application for fire safety inspections

SIGNIFICANT CHANGES IN THE FY 2019-2020 BUDGET

- Group insurance expenditures fall with a change to the coverage selected by employees
- Expenditures for small tools and equipment rise to acquire a geographic information systems equipment
- Consultant costs fall after the substantial completion of the comprehensive plan update during FY 18-19
- Capital outlay declines to reflect the purchase of a scanner in the previous year

WORKLOAD MEASURES

	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATE	2019-2020 BUDGET
Number of plats approved	12	6	8	10
Number of rezoning applications received	2	4	1	1
Number of special use permits issued	1	1	3	2

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 Manager	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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 392,847	\$ 402,791	\$ 421,940	\$ 399,610	\$ 408,400
0150	Overtime	2,840	703	1,200	1,060	1,200
0200	Taxes	30,404	30,943	32,830	29,180	31,240
0250	Retirement	70,439	69,865	74,230	70,840	73,060
0300	Group Insurance	67,018	61,878	60,940	55,300	53,690
0310	W/C Insurance	1,009	920	1,200	930	990
0320	Disability Insurance	2,322	2,345	2,660	2,190	2,590
Total Personnel		566,879	569,446	595,000	559,110	571,170
Supplies						
1300	Kitchen & Janitorial	1,433	1,173	1,580	1,320	1,900
1400	Office & Postage	3,947	13,415	11,220	12,500	12,220
1450	Office Furnishings	-	1,297	750	1,400	-
1700	Small Tools & Equipment	1,356	2,395	-	-	3,500
1850	Uniform & Apparel	402	386	360	300	360
1900	Vehicle & Eqpt. Supplies	175	274	300	610	390
Total Supplies		7,313	18,940	14,210	16,130	18,370
Maintenance						
2050	Building Maintenance	181	-	-	-	-
2200	Machine & Eqpt. Maintenance	477	309	500	290	500
2450	Vehicle Maintenance	285	222	250	110	250
2900	Service Contracts	9,587	9,580	12,350	9,900	12,350
Total Maintenance		10,530	10,111	13,100	10,300	13,100
Services						
3110	Communication	820	811	840	800	680
3130	Consultant / Prof. Services	-	-	21,000	15,000	13,000
3190	Dues, Subscriptions, Books	1,569	2,623	2,030	2,000	2,120
3310	General Insurance	3,375	3,383	3,380	3,220	3,380
3312	Sec 125 Admin Fees	84	-	-	-	-
3330	Janitorial Services	1,300	1,442	1,390	1,390	1,420
3490	Printing	995	1,629	1,300	1,200	1,800
3530	Professional Development	1,828	5,655	6,600	5,100	6,600
3770	Utilities	6,667	4,836	4,610	6,020	5,310
3780	Water Charges	800	976	790	490	750
3880	Information Technology	44,030	28,270	40,560	40,560	35,350
Total Services		61,467	49,625	82,500	75,780	70,410
Capital Outlay						
7100	Computer System	-	-	7,000	7,000	-
Total Capital Outlay		-	-	7,000	7,000	-
Other Financing Uses						
8008	Transfer to Eqpt Repl Fund	4,400	4,410	3,670	3,670	280
Total Other Financing Uses		4,400	4,410	3,670	3,670	280
CD Administration		\$ 650,588	\$ 652,532	\$ 715,480	\$ 671,990	\$ 673,330

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 2019-2020

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: Write citations when necessary to expedite compliance

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

Action Item: Inform staff of newly amended state and national building codes

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 2019-2020 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 decline after several chairs were purchased during FY 18-19
- Expenditures for small tools and equipment fall after acquiring automated ticket writers last year
- Information technology expenditures decrease to reflect changes to the cost allocation schedule

WORKLOAD MEASURES

	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATE	2019-2020 BUDGET
Number of permits issued	1,835	2,000	1,885	1,900
Number of inspections performed	6,559	6,500	7,350	7,000
Number of code enforcement cases processed	2,500	2,000	126	2,500

PERFORMANCE MEASURES

Percent of code violations abated	96%	96%	92%	98%
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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 422,869	\$ 447,133	\$ 466,500	\$ 447,820	\$ 469,840
0150	Overtime	2,544	-	1,000	-	1,000
0200	Taxes	31,587	34,255	37,210	33,220	37,280
0250	Retirement	73,890	77,399	82,010	79,200	83,990
0300	Group Insurance	93,229	87,560	86,290	88,380	92,350
0310	W/C Insurance	1,419	1,294	1,690	1,310	1,450
0320	Disability Insurance	2,441	2,529	2,900	2,390	2,930
Total Personnel		627,978	650,169	677,600	652,320	688,840
Supplies						
1300	Kitchen & Janitorial	1,571	1,649	2,220	1,850	2,650
1400	Office & Postage	2,345	1,901	3,600	2,500	3,600
1450	Office Furnishings	-	5,976	2,500	2,200	-
1600	Safety & Health	255	432	400	300	700
1700	Small Tools & Equipment	4,065	-	7,150	6,840	250
1850	Uniform & Apparel	702	699	700	700	700
1900	Vehicle & Eqpt. Supplies	2,464	2,949	3,350	2,780	3,360
Total Supplies		11,403	13,606	19,920	17,170	11,260
Maintenance						
2050	Building Maintenance	323	-	-	-	-
2450	Vehicle Maintenance	2,117	2,719	1,500	1,000	2,000
2900	Service Contracts	3,780	4,026	4,450	4,350	4,850
Total Maintenance		6,221	6,745	5,950	5,350	6,850
Services						
3060	Contract Services	2,490	2,978	35,000	2,000	35,000
3110	Communication	4,433	3,846	3,060	2,900	1,870
3190	Dues, Subscriptions, Books	2,225	4,035	5,600	3,000	2,000
3310	General Insurance	5,084	5,095	5,090	4,850	5,090
3312	Sec 125 Admin Fees	84	-	-	-	-
3330	Janitorial Services	2,327	2,412	2,490	2,490	2,550
3490	Printing	490	434	1,000	800	1,000
3530	Professional Development	7,600	7,780	9,800	9,500	9,800
3770	Utilities	11,962	8,672	8,280	10,810	9,540
3780	Water Charges	933	1,368	920	690	1,050
3880	Information Technology	36,940	33,920	52,510	52,510	35,590
Total Services		74,569	70,539	123,750	89,550	103,490
Other Financing Uses						
8008	Transfer to Eqpt Repl Fund	6,180	6,180	8,250	8,250	8,250
Total Other Financing Uses		6,180	6,180	8,250	8,250	8,250
CD Building		\$ 726,350	\$ 747,238	\$ 835,470	\$ 772,640	\$ 818,690

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 2019-2020

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: Expand the promotion of community events at Texas Avenue Park

Action Item: Increase funding to enhance awareness of various events

Goal: Provide creative activities for the seniors program

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

SIGNIFICANT CHANGES IN THE FY 2019-2020 BUDGET

- Appropriations for the July 4th celebration increase due to higher event costs
- Recreation program expenditures rise to enhance the quality and promotion of community events
- Information technology expenditures decrease to reflect changes to the cost allocation schedule
- Capital outlay reflects a supplemental request to purchase an electronic firing system for the fireworks trailer

<u>WORKLOAD MEASURES</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ESTIMATE</u>	<u>2019-2020 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	10,500	10,525	10,750	10,750

PERFORMANCE MEASURES

Attendance as a percent of maximum enrollment (summer)	100%	100%	100%	100%
Percentage change in program participation	5%	5%	2%	0%
Percentage of calls returned within 24 hours of inquiry	100%	100%	100%	100%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Recreation Manager	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	1.00	1.00	1.00	1.00
Computer Lab Counselor (Seasonal)	2.00	2.00	2.00	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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 119,027	\$ 129,362	\$ 140,660	\$ 140,460	\$ 140,760
0150	Overtime	15,598	13,409	17,500	9,680	17,500
0200	Taxes	10,154	11,775	12,870	11,300	12,780
0250	Retirement	14,314	14,945	16,170	16,290	16,460
0300	Group Insurance	21,618	20,264	19,830	19,820	19,660
0310	W/C Insurance	2,089	1,994	2,540	1,970	2,170
0320	Disability Insurance	410	452	520	430	520
Total Personnel		183,209	192,202	210,090	199,950	209,850
Supplies						
1230	Holiday Supplies	1,526	2,099	1,600	1,500	1,600
1234	July 4 Celebration	39,738	40,289	37,000	38,000	40,000
1300	Kitchen & Janitorial	1,654	4,480	2,000	1,900	2,000
1400	Office & Postage	654	975	1,500	830	1,500
1600	Safety & Health	207	-	-	-	-
1850	Uniform & Apparel	804	164	1,500	1,000	1,500
1900	Vehicle & Eqpt. Supplies	986	1,007	1,050	540	1,090
Total Supplies		45,570	49,014	44,650	43,770	47,690
Maintenance						
2050	Building Maintenance	950	1,530	1,000	960	1,000
2450	Vehicle Maintenance	3,700	5,645	2,100	2,000	2,100
2900	Service Contracts	1,941	1,956	2,000	1,960	2,000
Total Maintenance		6,591	9,131	5,100	4,920	5,100
Services						
3110	Communication	21	6	-	-	-
3190	Dues, Subscriptions, Books	772	822	720	700	720
3310	General Insurance	8,312	8,318	8,310	7,910	8,310
3330	Janitorial Services	30,231	27,915	32,780	32,100	32,780
3490	Printing	-	144	-	-	-
3530	Professional Development	1,333	-	1,050	250	1,050
3600	Recreation Program	45,981	48,270	77,510	82,000	95,510
3770	Utilities	26,553	19,362	18,830	17,190	17,900
3780	Water Charges	2,224	2,787	2,770	2,330	2,910
3880	Information Technology	10,560	45,230	55,630	55,630	46,360
Total Services		125,988	152,856	197,600	198,110	205,540
Capital Outlay						
7200	Machine & Equipment	-	-	-	17,500	22,230
Total Capital Outlay		-	-	-	17,500	22,230
Other Financing Uses						
8008	Transfer to Eqpt Repl Fund	12,640	23,100	22,020	22,020	21,100
Total Other Financing Uses		12,640	23,100	22,020	22,020	21,100
CD Recreation		\$ 373,998	\$ 426,302	\$ 479,460	\$ 486,270	\$ 511,510

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 2018-2019

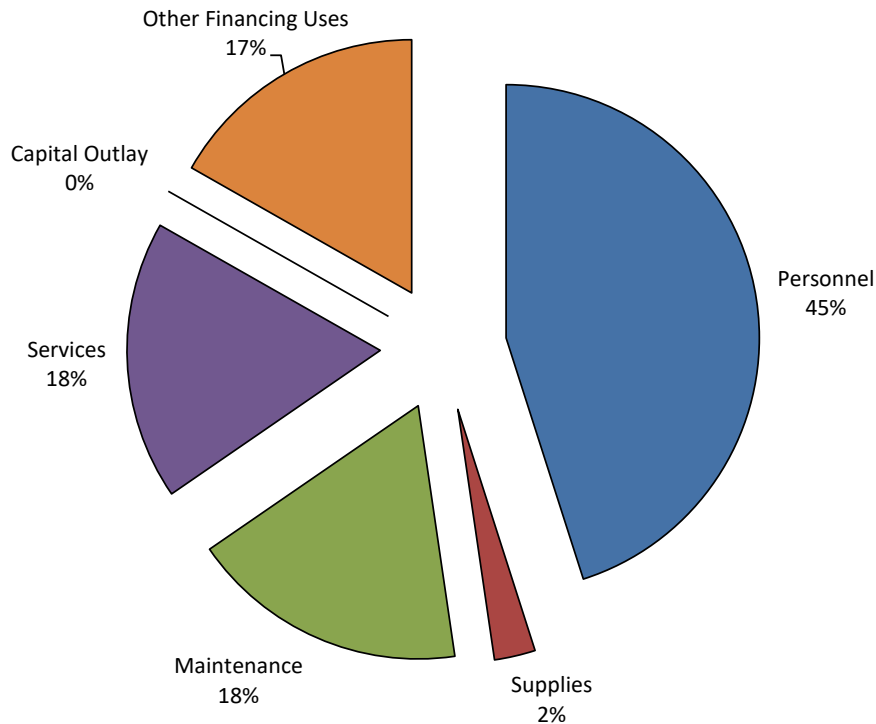
- Constructed the first phase of public infrastructure in the Destination Development area
- Remodeled the executive suite in City Hall
- Replaced the sanitary sewer lines at the Recreation Building
- Replaced the lighting at Green Acres Park
- Installed trees and an irrigation system along NASA Parkway

City Council Goals That Are Addressed In The FY 2019-2020 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	✓		

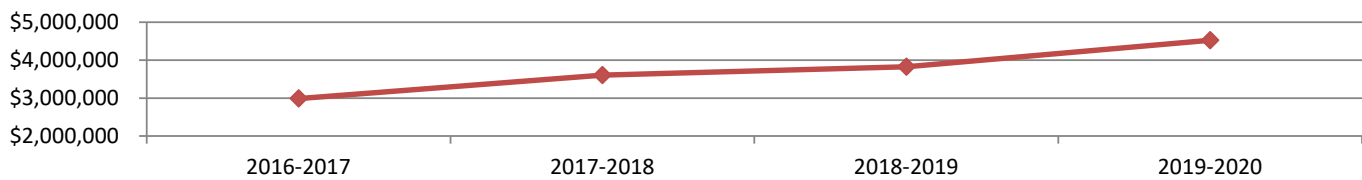
**Public Works Function
Expenditure Summary**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
0000	Personnel	\$ 1,725,935	\$ 1,773,872	\$ 1,981,150	\$ 1,893,710	\$ 2,038,710
1000	Supplies	86,386	95,840	146,100	158,070	118,490
2000	Maintenance	360,453	461,341	778,430	751,600	801,880
3000	Services	595,789	645,883	744,410	706,240	805,970
7000	Capital Outlay	98,789	28,587	36,000	42,000	-
8000	Other Financing Uses	118,910	598,450	270,940	270,940	758,810
Public Works Function		\$ 2,986,261	\$ 3,603,973	\$ 3,957,030	\$ 3,822,560	\$ 4,523,860

2019-2020 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 2019-2020

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 2019-2020 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures fall with a change to the coverage selected by employees
- Expenditures for office furnishings decline after acquiring furniture during FY 18-19
- Appropriations for professional services reflect a supplemental request to hire a consultant to perform a trails study
- Transfers for equipment replacement decrease after an additional vehicle was purchased during FY 18-19

<u>WORKLOAD MEASURES</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ESTIMATE</u>	<u>2019-2020 BUDGET</u>
Number of work orders processed	3,481	2,500	2,900	3,000
Number of safety meetings held	13	12	12	12
Number of consumer confidence reports distributed	1,800	1,800	2,000	2,000

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	1.00	1.00
Construction Inspector	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	5.00	6.00	6.00	6.00

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

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel					
0100 Salary & Wages	\$ 362,994	\$ 395,406	\$ 480,650	\$ 461,900	\$ 516,030
0150 Overtime	3,186	3,054	4,750	4,530	4,850
0200 Taxes	27,868	30,292	38,580	34,480	41,180
0250 Retirement	65,168	68,803	85,150	82,090	92,300
0300 Group Insurance	73,998	67,995	87,540	74,490	64,250
0310 W/C Insurance	978	895	1,420	1,100	1,280
0320 Disability Insurance	2,167	2,535	3,030	3,280	3,230
Total Personnel	536,360	568,982	701,120	661,870	723,120
Supplies					
1300 Kitchen & Janitorial	6,086	5,576	5,500	6,700	5,500
1400 Office & Postage	4,744	5,525	5,250	6,300	5,250
1450 Office Furnishings	-	1,539	10,000	7,860	-
1600 Safety & Health	639	964	850	700	850
1700 Small Tools & Equipment	1,829	520	4,900	7,000	300
1850 Uniform & Apparel	2,312	2,874	4,100	3,000	3,800
1900 Vehicle & Eqpt. Supplies	2,386	3,261	4,230	3,400	3,600
Total Supplies	17,996	20,258	34,830	34,960	19,300
Maintenance					
2200 Machine & Eqpt. Maintenance	303	443	450	200	450
2450 Vehicle Maintenance	3,296	3,243	2,250	2,500	2,750
2900 Service Contracts	31,055	30,675	31,980	31,600	35,430
Total Maintenance	34,653	34,361	34,680	34,300	38,630
Services					
3110 Communication	15,145	15,522	15,540	14,900	15,540
3130 Consultant / Prof. Services	4,646	20,185	25,000	17,000	75,000
3190 Dues, Subscriptions, Books	1,743	1,445	2,360	2,100	2,140
3310 General Insurance	7,213	7,227	7,220	7,560	7,220
3312 Sec 125 Admin Fees	84	-	-	-	-
3530 Professional Development	6,027	12,799	8,150	17,000	13,000
3590 Public Relations	-	-	-	-	5,000
3750 Uniform Service	407	-	-	-	-
3770 Utilities	21,050	15,297	14,580	12,560	13,240
3780 Water Charges	848	913	1,010	970	960
3880 Information Technology	30,350	41,412	82,240	82,240	58,970
Total Services	87,514	114,799	156,100	154,330	191,070
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	10,120	14,400	52,200	52,200	23,730
Total Other Financing Uses	10,120	14,400	52,200	52,200	23,730
PW Administration	\$ 686,643	\$ 752,799	\$ 978,930	\$ 937,660	\$ 995,850

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 2019-2020

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 2019-2020 BUDGET

- Appropriations for building maintenance decline after remodeling several offices during FY 18-19
- Signage maintenance costs reflect a supplemental request to install lighted street signs at designated intersections
- Capital outlay falls after purchasing a variable message sign last year
- Transfers for capital projects includes pavement overlay and sidewalk construction

<u>WORKLOAD MEASURES</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ESTIMATE</u>	<u>2019-2020 BUDGET</u>
Linear feet of sidewalk maintained	141,159	143,000	148,724	150,025
Lane miles of streets maintained	66	66	68	70
Fleet vehicles and equipment maintained	153	153	155	155

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 449,801	\$ 480,620	\$ 484,280	\$ 480,180	\$ 506,520
0150	Overtime	32,348	19,798	21,000	24,360	24,000
0200	Taxes	36,344	38,736	40,720	37,370	42,390
0250	Retirement	85,507	86,630	88,640	88,130	94,630
0300	Group Insurance	135,870	131,747	152,350	142,550	135,930
0310	W/C Insurance	10,841	9,995	12,490	9,680	11,130
0320	Disability Insurance	2,716	2,633	3,050	2,460	3,190
Total Personnel		753,427	770,158	802,530	784,730	817,790
Supplies						
1600	Safety & Health	3,184	3,617	3,100	5,600	3,100
1650	Shop Supplies	5,394	5,154	6,100	5,000	6,100
1700	Small Tools & Equipment	12,132	9,598	16,500	19,700	7,000
1850	Uniform & Apparel	350	569	600	800	600
1900	Vehicle & Eqpt. Supplies	10,144	8,593	11,980	9,180	11,490
Total Supplies		31,204	27,531	38,280	40,280	28,290
Maintenance						
2050	Building Maintenance	194,196	215,184	303,500	303,000	120,000
2100	Property Maintenance	1,870	255	-	-	-
2200	Machine & Eqpt. Maintenance	3,902	3,807	5,000	4,000	5,000
2250	Signage Maintenance	7,989	20,723	30,000	43,000	57,000
2300	Street Maintenance	36,969	90,534	250,000	210,000	250,000
2450	Vehicle Maintenance	8,991	14,334	9,500	11,700	9,500
2900	Service Contracts	16,311	6,433	12,250	12,200	12,250
Total Maintenance		270,226	351,270	610,250	583,900	453,750
Services						
3010	Animal Control	5,133	10,036	14,500	15,000	15,500
3110	Communication	481	353	480	340	480
3190	Dues, Subscriptions, Books	287	373	250	350	250
3310	General Insurance	11,732	11,741	11,730	11,160	11,730
3312	Sec 125 Admin Fees	84	-	-	-	-
3390	Mosquito Control	15,888	9,537	15,500	15,000	15,500
3530	Professional Development	9,612	13,158	15,700	14,000	17,700
3610	Recycling	638	349	700	700	700
3630	Rentals	6,029	6,586	6,400	10,500	6,400
3670	Street Lights	197,519	187,275	210,000	207,000	210,000
3750	Uniform Service	8,562	8,517	9,000	9,000	9,000
3880	Information Technology	31,030	39,570	14,660	14,660	12,860
Total Services		286,995	287,495	298,920	297,710	300,120
Capital Outlay						
7200	Machine & Equipment	-	-	36,000	42,000	-
Total Capital Outlay		-	-	36,000	42,000	-
Other Financing Uses						
8008	Transfer to Eqpt Repl Fund	45,400	44,910	46,560	46,560	73,660
8021	Transfer to Gen Proj Fund	26,000	500,000	125,000	125,000	605,000
Total Other Financing Uses		71,400	544,910	171,560	171,560	678,660
PW Maintenance		\$ 1,413,252	\$ 1,981,364	\$ 1,957,540	\$ 1,920,180	\$ 2,278,610

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 2019-2020

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

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

Action Item: Replace the lights at Walnut Park and Texas Avenue Park pavilion

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 2019-2020 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Building maintenance costs rise to replace flooring and lighting at the Texas Park pavilion and to repaint the splash pad
- Property maintenance expenditures grow to replace the lighting at Walnut Park and some trees along NASA Parkway
- Appropriations for contract services increase to expand the mowing of city property

WORKLOAD MEASURES

	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ESTIMATE</u>	<u>2019-2020 BUDGET</u>
Acres of park space maintained	26	28	26	28
Number of pieces of park equipment maintained	198	204	200	209
Number of facilities that require landscaping	21	21	21	22

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 252,156	\$ 266,740	\$ 297,700	\$ 282,280	\$ 310,400
0150	Overtime	25,974	13,762	13,000	11,130	13,000
0200	Taxes	21,024	21,759	25,220	21,810	26,000
0250	Retirement	49,072	48,548	54,500	51,200	57,700
0300	Group Insurance	79,862	76,664	77,660	73,170	82,060
0310	W/C Insurance	6,520	5,697	7,540	5,840	6,680
0320	Disability Insurance	1,541	1,562	1,880	1,680	1,960
Total Personnel		436,148	434,733	477,500	447,110	497,800
Supplies						
1100	Chemical	9,873	7,233	11,500	11,000	11,500
1230	Holiday Supplies	4,629	8,727	30,000	38,000	30,000
1300	Kitchen & Janitorial	6,153	5,643	6,000	7,100	7,000
1600	Safety & Health	2,769	3,259	2,800	5,400	2,800
1700	Small Tools & Equipment	6,220	11,795	10,000	10,500	7,000
1900	Vehicle & Eqpt. Supplies	7,542	11,393	12,690	10,830	12,600
Total Supplies		37,185	48,051	72,990	82,830	70,900
Maintenance						
2050	Building Maintenance	500	544	1,100	1,100	150,600
2100	Property Maintenance	36,545	60,539	119,000	117,000	145,500
2200	Machine & Eqpt. Maintenance	8,981	10,787	7,500	9,000	7,500
2450	Vehicle Maintenance	9,547	3,841	5,900	6,300	5,900
Total Maintenance		55,573	75,710	133,500	133,400	309,500
Services						
3060	Contract Services	58,720	56,374	107,000	84,000	127,000
3070	Contract Personnel	84,096	80,665	95,000	95,000	98,000
3110	Communication	10	2	-	-	-
3190	Dues, Subscriptions, Books	175	420	500	350	500
3310	General Insurance	8,666	7,677	7,670	7,300	7,670
3312	Sec 125 Admin Fees	84	-	-	-	-
3530	Professional Development	7,531	8,086	8,500	8,500	8,500
3630	Rentals	1,972	523	1,800	1,800	1,800
3750	Uniform Service	2,635	2,530	2,730	2,600	2,730
3770	Utilities	29,238	22,590	22,370	20,000	21,280
3780	Water Charges	22,873	44,932	29,170	20,000	34,440
3880	Information Technology	5,280	19,790	14,650	14,650	12,860
Total Services		221,280	243,589	289,390	254,200	314,780
Capital Outlay						
7050	Building & Property	98,789	-	-	-	-
7200	Machine & Equipment	-	28,587	-	-	-
Total Capital Outlay		98,789	28,587	-	-	-
Other Financing Uses						
8008	Transfer to Eqpt Repl Fund	37,390	39,140	47,180	47,180	56,420
Total Other Financing Uses		37,390	39,140	47,180	47,180	56,420
PW Parks Maintenance		\$ 886,366	\$ 869,810	\$ 1,020,560	\$ 964,720	\$ 1,249,400

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 2018-2019

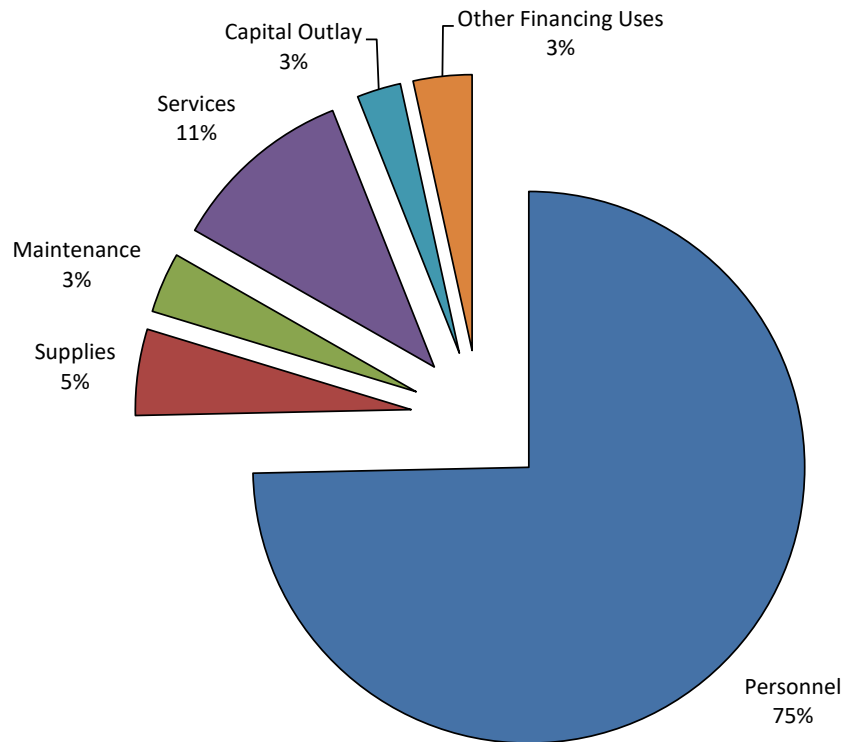
- Maintained all Texas Police Chiefs Association Recognition Program standards
- Increased community outreach efforts by hosting training events and a public safety fair
- Informed members of the Hispanic community about targeted financial crimes and telephone scams
- Routinely deployed the new surveillance camera trailer and portable speed signs throughout the community
- Hired and trained three new telecommunications operators
- Maintained Best Practice standards for fire protection
- Placed into operations two new fire apparatus and a rescue/dive boat

City Council Goals That Are Addressed In The FY 2019-2020 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	✓					

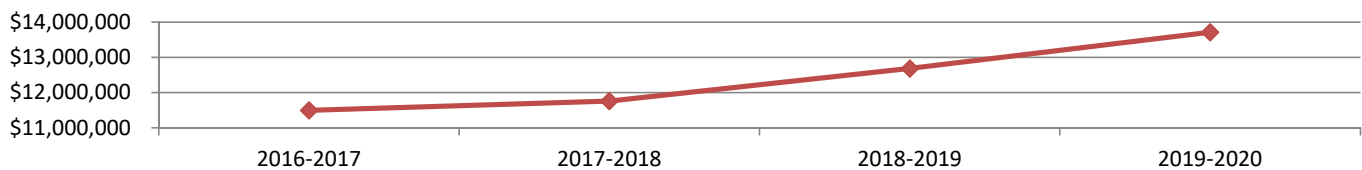
**Public Safety Function
Expenditure Summary**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
0000	Personnel	\$ 9,108,382	\$ 9,195,034	\$ 9,925,200	\$ 9,464,050	\$ 10,240,020
1000	Supplies	379,923	461,474	589,930	525,700	692,710
2000	Maintenance	376,133	456,207	438,950	498,020	485,800
3000	Services	1,100,598	1,084,009	1,540,500	1,520,400	1,472,950
7000	Capital Outlay	65,815	81,176	397,000	93,840	353,000
8000	Other Financing Uses	470,471	480,055	571,390	582,230	470,990
Public Safety Function		\$ 11,501,323	\$ 11,757,954	\$ 13,462,970	\$ 12,684,240	\$ 13,715,470

2019-2020 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 2019-2020

PS1: Prevent, control, and reduce crime

Goal: Monitor crime trends and develop strategies to reduce crime

Action Item: Implement a data driven, stratified policing program

OS1: Maintain a strong, fiscally sustainable organization

Goal: Expand public outreach efforts through enhanced community relations

Action Item: Increase public awareness through training, seminars, and safety-related events

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 2019-2020 BUDGET

- One Sergeant position transfers from the Police Communications division to focus on professional standards for the department
- Appropriations for office furnishings surge to replace aging furniture and chairs throughout the building
- Expenditures for OSSSI support services include a supplemental request to acquire new crash reporting software
- Public relations expenditures reflect a supplemental request to expand public safety events
- Information technology expenditures fall to reflect changes to the cost allocation schedule

WORKLOAD MEASURES

	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATE	2019-2020 BUDGET
Number of employees completing field training program	4	3	5	4
Number of victim assistance consultations	76	80	82	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 - Professional Standards	-	-	-	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)	8.00	8.00	8.00	9.00

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

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 737,911	\$ 715,294	\$ 773,050	\$ 660,730	\$ 899,570
0150	Overtime	21,842	5,582	8,500	4,300	12,110
0200	Taxes	57,626	54,092	58,890	48,500	68,120
0250	Retirement	136,755	124,799	137,100	117,440	162,620
0300	Group Insurance	162,956	124,742	126,470	124,940	145,010
0310	W/C Insurance	9,887	7,822	10,410	8,060	11,050
0320	Disability Insurance	4,341	3,914	4,770	3,990	5,530
Total Personnel		1,131,319	1,036,245	1,119,190	967,960	1,304,010
Supplies						
1050	Certificate & Award	1,531	4,119	5,000	4,900	5,000
1300	Kitchen & Janitorial	9,182	9,700	9,500	9,530	9,500
1400	Office & Postage	7,615	11,815	11,350	12,000	12,000
1450	Office Furnishings	430	1,100	1,000	400	133,500
1600	Safety & Health	742	3,888	1,600	1,500	1,600
1700	Small Tools & Equipment	2,339	3,957	3,000	5,500	11,700
1850	Uniform & Apparel	2,860	3,446	3,510	3,600	4,070
1900	Vehicle & Eqpt. Supplies	7,305	5,315	6,420	7,430	6,970
Total Supplies		32,004	43,339	41,380	44,860	184,340
Maintenance						
2050	Building Maintenance	30,555	23,605	24,300	25,000	24,300
2200	Machine & Eqpt. Maintenance	540	2,936	3,000	600	3,000
2450	Vehicle Maintenance	7,297	1,803	2,830	5,000	2,830
2900	Service Contracts	44,932	48,581	63,450	58,000	53,550
2910	OSSI Support Services	26,593	27,391	28,770	28,770	47,410
Total Maintenance		109,917	104,316	122,350	117,370	131,090
Services						
3110	Communication	74,273	70,026	73,160	70,000	74,470
3190	Dues, Subscriptions, Books	3,719	4,270	5,860	5,000	7,110
3310	General Insurance	104,767	94,200	93,360	88,840	93,360
3312	Sec 125 Admin Fees	342	-	-	-	-
3330	Janitorial Services	30,128	31,624	32,920	32,600	32,920
3440	Technology Services	16,090	15,508	24,780	22,000	27,130
3490	Printing	1,485	2,294	2,250	2,100	2,250
3510	Prisoner Support	13,039	7,112	15,950	7,000	10,950
3530	Professional Development	18,891	12,843	26,500	25,000	32,500
3590	Public Relations	6,259	8,137	6,700	8,000	36,700
3750	Uniform Service	41	90	400	200	400
3770	Utilities	82,409	52,074	52,130	52,660	52,740
3780	Water Charges	3,140	3,869	3,320	2,540	3,380
3880	Information Technology	35,030	68,690	86,650	86,650	44,170
Total Services		389,613	370,736	423,980	402,590	418,080
Other Financing Uses						
8008	Transfer to Eqpt Repl Fund	32,340	44,100	76,800	76,800	78,800
Total Other Financing Uses		32,340	44,100	76,800	76,800	78,800
Police Administration		\$ 1,695,193	\$ 1,598,737	\$ 1,783,700	\$ 1,609,580	\$ 2,116,320

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 2019-2020

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

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: Rotate ten officers from other divisions for two weeks of specialized crime investigation training

SIGNIFICANT CHANGES IN THE FY 2019-2020 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditures for small tools and equipment fall after the purchase of crime scene tools and chairs during FY 18-19
- Information technology expenditures fall to reflect changes to the cost allocation schedule
- Transfers for equipment replacement expand due to a higher contribution rate

<u>WORKLOAD MEASURES</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ESTIMATE</u>	<u>2019-2020 BUDGET</u>
Number of cases cleared arrest / warrant	151	145	150	150
Number of cases inactivated	961	955	970	960
Number of cases cleared	409	433	430	430

PERFORMANCE MEASURES

Percent of investigations completed within 90 days	99%	99%	99%	99%
Number of cases cleared per detective	200	193	210	210
Number of non-evidentiary pieces disposed	862	500	900	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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel					
0100 Salary & Wages	\$ 460,357	\$ 457,296	\$ 561,050	\$ 563,020	\$ 585,870
0150 Overtime	17,753	2,852	7,300	4,790	7,300
0200 Taxes	39,178	40,859	44,930	41,780	46,640
0250 Retirement	93,411	95,268	99,700	100,300	105,810
0300 Group Insurance	124,753	120,986	118,120	114,540	117,090
0310 W/C Insurance	8,073	7,260	9,440	7,310	8,790
0320 Disability Insurance	2,794	2,952	3,310	2,870	3,460
Total Personnel	746,319	727,472	843,850	834,610	874,960
Supplies					
1250 Investigative Supplies	4,645	3,207	4,000	4,800	4,000
1700 Small Tools & Equipment	-	-	6,100	5,400	3,000
1850 Uniform & Apparel	870	1,127	1,220	1,500	2,200
1900 Vehicle & Eqpt. Supplies	13,222	9,294	12,850	10,530	12,120
Total Supplies	18,737	13,627	24,170	22,230	21,320
Maintenance					
2450 Vehicle Maintenance	5,593	2,847	4,080	5,900	5,080
Total Maintenance	5,593	2,847	4,080	5,900	5,080
Services					
3190 Dues, Subscriptions, Books	234	186	960	350	390
3240 Investigative Services	2,160	1,736	3,040	1,900	3,180
3312 Sec 125 Admin Fees	342	-	-	-	-
3340 Medical Services	814	1,431	2,000	4,000	2,000
3530 Professional Development	9,310	5,105	15,240	13,000	14,000
3880 Information Technology	29,030	39,160	52,800	52,800	36,110
Total Services	41,890	47,618	74,040	72,050	55,680
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	39,000	46,500	53,000	53,000	63,000
8042 Transfer to Grant Fund	15,199	26,179	-	-	-
Total Other Financing Uses	54,199	72,679	53,000	53,000	63,000
Police CID	\$ 866,737	\$ 864,244	\$ 999,140	\$ 987,790	\$ 1,020,040

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 2019-2020

PS1: Prevent, control, and reduce crime

Goal: Reduce the number of traffic accidents

Action Item: Increase traffic contacts by deploying officers to frequent crash locations that are identified by stratified data

Goal: Reduce the number of crimes that occur at residential and business properties

Action Item: Increase patrol efforts by implementing stratified policing that will track time spent in specified areas of the city

Goal: Begin National Incident-Based Reporting System (NIBRS) reporting standards

Action Item: Successfully train all employees on the use of NIBRS reporting

SIGNIFICANT CHANGES IN THE FY 2019-2020 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
- Public relations costs are reclassified from this division into the Police Administration division
- Capital outlay declines after the acquisition of a surveillance trailer during FY 18-19
- Transfers for equipment replacement fall due to a lower contribution level

WORKLOAD MEASURES

	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATE	2019-2020 BUDGET
Number of calls for service	22,305	28,000	23,712	23,949
Number of arrests made	1,678	2,000	1,600	1,616
Number of offense reports taken	3,375	4,100	3,366	3,400

PERFORMANCE MEASURES

Number of traffic accidents	1,146	1,386	1,128	1,139
Number of vehicle crimes	344	396	422	426
Number of narcotics arrests	395	425	322	325

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

Police Sergeant	5.00	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)	36.00	36.00	36.00	36.00

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

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel					
0100 Salary & Wages	\$ 2,205,753	\$ 2,414,267	\$ 2,499,170	\$ 2,464,820	\$ 2,581,600
0150 Overtime	227,096	134,695	130,000	99,570	129,630
0200 Taxes	186,134	195,159	208,580	190,150	207,590
0250 Retirement	436,311	442,936	461,220	452,800	483,620
0300 Group Insurance	490,500	471,898	455,590	479,140	497,130
0310 W/C Insurance	37,899	34,623	43,650	33,810	40,160
0320 Disability Insurance	12,791	13,429	15,290	12,670	15,770
Total Personnel	3,596,484	3,707,007	3,813,500	3,732,960	3,955,500
Supplies					
1450 Office Furnishings	2,070	530	2,500	2,820	-
1700 Small Tools & Equipment	34,845	38,190	57,200	65,000	66,240
1850 Uniform & Apparel	23,759	30,473	35,000	35,000	50,070
1900 Vehicle & Eqpt. Supplies	76,745	87,392	103,670	90,060	104,090
Total Supplies	137,418	156,585	198,370	192,880	220,400
Maintenance					
2150 K-9 Maintenance	5,378	3,173	7,000	4,500	5,700
2450 Vehicle Maintenance	48,070	60,008	52,000	56,000	52,000
2900 Service Contracts	-	21,630	10,500	14,500	10,500
Total Maintenance	53,448	84,811	69,500	75,000	68,200
Services					
3190 Dues, Subscriptions, Books	475	909	1,120	950	1,500
3312 Sec 125 Admin Fees	1,070	-	-	-	-
3530 Professional Development	27,812	18,683	24,900	28,000	36,000
3590 Public Relations	-	-	15,000	15,000	-
3880 Information Technology	149,090	124,370	139,450	139,450	112,220
Total Services	178,447	143,962	180,470	183,400	149,720
Capital Outlay					
7200 Machine & Equipment	7,075	-	41,000	20,990	-
Total Capital Outlay	7,075	-	41,000	20,990	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	303,270	303,270	301,000	301,000	239,810
Total Other Financing Uses	303,270	303,270	301,000	301,000	239,810
Police Patrol	\$ 4,276,142	\$ 4,395,635	\$ 4,603,840	\$ 4,506,230	\$ 4,633,630

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 2019-2020

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: Begin National Incident-Based Reporting System (NIBRS) reporting standards

Action Item: Successfully train all employees on the use of NIBRS reporting

SIGNIFICANT CHANGES IN THE FY 2019-2020 BUDGET

- One Sergeant position transfers to the Police Administration division to focus on professional standards for the department
- Appropriations for office furnishings decline after replacing furniture in the records office during FY 18-19
- Information technology expenditures decrease to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ESTIMATE</u>	<u>2019-2020 BUDGET</u>
Number of calls for service	44,272	45,676	47,222	48,000
Number of requests for information	6,673	6,800	7,000	7,100
Number of reports processed	4,801	4,700	4,900	5,000

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	90	90	92	95

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Police Sergeant	1.00	1.00	1.00	-
Lead Telecommunications Operator	4.00	4.00	4.00	4.00
Telecommunications Operator	10.00	12.00	12.00	12.00
Total Employees (Full-Time Equivalents)	15.00	17.00	17.00	16.00

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

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel					
0100 Salary & Wages	\$ 765,417	\$ 846,669	\$ 960,190	\$ 895,020	\$ 869,610
0150 Overtime	85,680	52,217	55,000	91,620	51,770
0200 Taxes	64,367	68,289	81,180	72,260	73,370
0250 Retirement	151,649	156,008	178,090	167,350	164,350
0300 Group Insurance	218,340	205,087	242,330	215,140	212,500
0310 W/C Insurance	2,744	2,491	3,400	2,630	1,420
0320 Disability Insurance	4,562	4,737	5,860	4,720	5,320
Total Personnel	1,292,758	1,335,497	1,526,050	1,448,740	1,378,340
Supplies					
1450 Office Furnishings	5,645	3,074	11,220	10,700	5,500
1700 Small Tools & Equipment	4,825	990	1,000	950	1,500
1850 Uniform & Apparel	2,131	2,533	3,370	3,000	3,370
Total Supplies	12,601	6,598	15,590	14,650	10,370
Services					
3110 Communication	837	671	750	710	750
3190 Dues, Subscriptions, Books	2,140	1,539	2,760	2,000	2,410
3312 Sec 125 Admin Fees	597	-	-	-	-
3530 Professional Development	6,166	6,260	11,100	9,000	11,100
3880 Information Technology	42,220	33,350	39,560	39,560	34,830
Total Services	51,960	41,820	54,170	51,270	49,090
Police Communications	\$ 1,357,318	\$ 1,383,915	\$ 1,595,810	\$ 1,514,660	\$ 1,437,800

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 as well as the development, implementation, and evaluation of emergency management plans and procedures.

DIVISION GOALS AND ACTION ITEMS FOR FY 2019-2020

PS2: Maintain a high level of fire protection service

Goal: Inspect all commercial occupancies on an annual basis

Action Item: Sustain and regularly audit the company-level inspection program to ensure coverage of all businesses

Goal: Maintain a dynamic fire safety education agenda

Action Item: Coordinate life safety programs with other city departments

PS3: Achieve an effective emergency management plan

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 2019-2020 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditures for small tools and equipment decrease after the purchase of body cameras during FY 18-19
- Service contract costs rise to purchase emergency management and emergency notification software
- Information technology expenditures fall to reflect changes to the cost allocation schedule
- Capital outlay reflects a supplemental request to acquire an unmanned aerial vehicle and fire safety equipment

<u>WORKLOAD MEASURES</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ESTIMATE</u>	<u>2019-2020 BUDGET</u>
Number of fire inspections performed	850	1,500	800	1,500
Number of plans reviewed	289	300	236	250
Number of public education programs provided	24	40	20	20

PERFORMANCE MEASURES

Percent of plans reviewed within two weeks of receipt	95%	98%	100%	95%
Percent of commercial structures inspected	50%	95%	80%	95%
Fire code compliance rate of structures inspected	81%	90%	91%	90%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Fire Chief	1.00	1.00	1.00	1.00
Assistant Fire Chief	-	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00	1.00
Assistant Fire Marshal	1.00	1.00	1.00	1.00
Fire Protection Specialist	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	5.00	7.00	7.00	7.00

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

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 396,226	\$ 548,039	\$ 626,560	\$ 608,850	\$ 649,110
0150	Overtime	23,110	39,983	24,000	16,170	38,660
0200	Taxes	33,640	41,232	50,090	45,210	52,080
0250	Retirement	78,482	101,641	114,120	107,760	122,680
0300	Group Insurance	65,724	68,947	82,800	84,800	104,930
0310	W/C Insurance	3,824	3,565	6,540	5,070	6,540
0320	Disability Insurance	2,143	2,561	3,850	3,100	4,030
Total Personnel		603,148	805,967	907,960	870,960	978,030
Supplies						
1200	Fire Prevention Supplies	6,531	3,731	8,230	5,100	8,230
1600	Safety & Health	1,788	-	3,050	3,100	1,600
1700	Small Tools & Equipment	374	8,681	16,000	16,500	8,800
1850	Uniform & Apparel	5,145	2,739	6,170	3,800	6,170
1900	Vehicle & Eqpt. Supplies	3,160	5,531	7,200	8,850	7,090
Total Supplies		16,998	20,682	40,650	37,350	31,890
Maintenance						
2200	Machine & Eqpt. Maintenance	-	496	-	-	-
2450	Vehicle Maintenance	402	2,791	2,000	1,800	5,000
2900	Service Contracts	-	-	-	6,450	9,000
Total Maintenance		402	3,287	2,000	8,250	14,000
Services						
3110	Communication	1,482	2,176	8,390	8,700	6,120
3160	Deployment Expenses	-	-	-	800	-
3190	Dues, Subscriptions, Books	1,433	6,250	7,200	6,000	9,220
3310	General Insurance	3,012	3,013	3,010	2,870	3,010
3312	Sec 125 Admin Fees	168	-	-	-	-
3490	Printing	170	567	950	600	950
3530	Professional Development	4,589	14,211	29,200	27,000	29,200
3590	Public Relations	-	169	-	-	-
3880	Information Technology	19,790	35,760	68,870	68,870	55,850
Total Services		30,643	62,147	117,620	114,840	104,350
Capital Outlay						
7200	Machine & Equipment	-	16,000	-	-	19,000
Total Capital Outlay		-	16,000	-	-	19,000
Other Financing Uses						
8008	Transfer to Eqpt Repl Fund	13,780	13,780	26,380	26,380	22,380
Total Other Financing Uses		13,780	13,780	26,380	26,380	22,380
Fire Prevention		\$ 664,971	\$ 921,863	\$ 1,094,610	\$ 1,057,780	\$ 1,169,650

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 2019-2020

PS2: Maintain a high level of fire protection service

Goal: Maintain all standards set forth by Texas Best Practices

Action Item: Conduct a self-assessment of operations and make adjustments as necessary

Goal: Emphasize core firefighting objectives to fire staff

Action Item: Refocus personnel on fundamental, essential job duties

Goal: Deliver an effective level of service

Action Item: Ensure each shift is sufficiently staffed to meet the demands of constituents

SIGNIFICANT CHANGES IN THE FY 2019-2020 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Uniform and apparel expenditures fall after the purchase of bunker gear and ballistic vests for firefighters in FY 18-19
- Service contract expenditures surge due to the implementation of traffic preemption software
- Public relations costs reflect a supplemental request to initiate a citizen fire academy and CPR training
- Capital outlay falls after the acquisition of an air compressor and a defibrillator/monitor during FY 18-19
- Transfers for equipment replacement decrease after deployment funds were set aside last year

WORKLOAD MEASURES

	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATE	2019-2020 BUDGET
Number of calls for fire services	1,968	2,500	1,700	2,000
Number of calls for emergency medical services	2,246	2,600	2,400	2,500
Number of patients treated	1,684	2,600	1,800	2,000

PERFORMANCE MEASURES

Response time within 3-5 minutes for fire services	95%	95%	95%	95%
Response time within 3-5 minutes for EMS	95%	90%	95%	95%
Patients treated per 1,000 population	140	217	150	167

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,920 HOURS PER YEAR)

Assistant Fire Chief	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)	16.00	15.00	15.00	15.00

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

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 798,802	\$ 876,023	\$ 976,080	\$ 889,370	\$ 1,002,580
0150	Overtime	179,189	77,878	200,000	225,080	200,000
0200	Taxes	89,161	88,996	93,070	84,320	94,700
0250	Retirement	207,600	203,260	206,310	182,280	214,510
0300	Group Insurance	209,787	211,606	217,910	211,220	216,650
0310	W/C Insurance	13,040	12,282	15,200	11,780	14,520
0320	Disability Insurance	4,898	4,903	6,080	4,770	6,220
Total Personnel		1,502,477	1,474,947	1,714,650	1,608,820	1,749,180
Supplies						
1100	Chemical	1,284	1,127	2,000	1,990	2,060
1230	Holiday Supplies	50	158	250	-	750
1300	Kitchen & Janitorial	6,420	8,129	8,500	10,500	9,900
1400	Office & Postage	12,010	13,509	17,310	15,500	18,810
1450	Office Furnishings	-	-	11,000	7,170	-
1600	Safety & Health	11,772	23,224	15,610	16,000	28,860
1700	Small Tools & Equipment	34,446	69,270	81,700	51,000	83,150
1850	Uniform & Apparel	68,955	72,601	107,500	94,000	55,430
1900	Vehicle & Eqpt. Supplies	15,990	27,940	25,900	17,570	25,430
Total Supplies		150,926	215,957	269,770	213,730	224,390
Maintenance						
2050	Building Maintenance	10,424	21,004	27,500	50,000	36,400
2200	Machine & Eqpt. Maintenance	13,784	8,210	31,450	23,000	30,480
2450	Vehicle Maintenance	142,212	194,399	146,800	136,000	110,800
2900	Service Contracts	30,257	30,382	35,270	82,500	89,750
Total Maintenance		196,678	253,996	241,020	291,500	267,430
Services						
3110	Communication	36,839	37,265	40,140	40,500	42,710
3160	Deployment Expenses	-	-	-	2,500	-
3190	Dues, Subscriptions, Books	19,335	15,911	18,480	20,000	12,880
3230	EMS Services	40,000	40,000	394,000	394,000	394,000
3290	Fire Services	24,565	1,239	2,200	2,000	6,000
3310	General Insurance	40,200	40,239	40,200	38,260	40,200
3312	Sec 125 Admin Fees	84	-	-	-	-
3330	Janitorial Services	20,000	20,000	20,200	20,200	20,200
3490	Printing	187	332	690	1,200	690
3530	Professional Development	30,916	44,717	40,000	52,000	47,000
3590	Public Relations	6,173	9,601	12,550	8,300	17,100
3750	Uniform Service	-	2,603	6,090	2,750	12,000
3770	Utilities	81,203	51,469	51,760	51,590	51,560
3780	Water Charges	3,106	3,252	3,870	2,910	3,640
3880	Information Technology	48,587	75,749	60,040	60,040	48,050
Total Services		351,194	342,375	690,220	696,250	696,030
Capital Outlay						
7200	Machine & Equipment	58,740	21,808	22,000	72,850	-
7250	Vehicles	-	-	334,000	-	334,000
Total Capital Outlay		58,740	21,808	356,000	72,850	334,000
Other Financing Uses						
8008	Transfer to Eqpt Repl Fund	41,520	39,870	114,210	114,210	64,500
8042	Transfer to Grant Fund	11,920	-	-	10,840	2,500
Total Other Financing Uses		53,440	39,870	114,210	125,050	67,000
Fire Operations		\$ 2,313,456	\$ 2,348,953	\$ 3,385,870	\$ 3,008,200	\$ 3,338,030

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 2019-2020

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 2019-2020 BUDGET

- N/A
- N/A
- N/A

WORKLOAD MEASURES

	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ESTIMATE</u>	<u>2019-2020 BUDGET</u>
Number of training exercises successfully completed	4	N/A	N/A	N/A
Number of community outreach events attended	5	N/A	N/A	N/A
Number of staff meetings for disaster preparedness	5	N/A	N/A	N/A

PERFORMANCE MEASURES

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

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

Director of Emergency Management	1.00	-	-	-
Administrative Assistant	1.00	-	-	-
Total Employees (Full-Time Equivalents)	2.00	-	-	-

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

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel					
0100 Salary & Wages	\$ 160,375	\$ 77,980	\$ -	\$ -	\$ -
0150 Overtime	2,191	-	-	-	-
0200 Taxes	12,943	5,763	-	-	-
0250 Retirement	30,430	13,498	-	-	-
0300 Group Insurance	28,710	10,074	-	-	-
0310 W/C Insurance	268	260	-	-	-
0320 Disability Insurance	961	323	-	-	-
Total Personnel	235,878	107,898	-	-	-
Supplies					
1400 Office & Postage	1,324	833	-	-	-
1450 Office Furnishings	4,998	-	-	-	-
1600 Safety & Health	150	1,658	-	-	-
1700 Small Tools & Equipment	3,281	1,774	-	-	-
1900 Vehicle & Eqpt. Supplies	1,487	420	-	-	-
Total Supplies	11,240	4,685	-	-	-
Maintenance					
2450 Vehicle Maintenance	344	-	-	-	-
2900 Service Contracts	9,750	6,950	-	-	-
Total Maintenance	10,094	6,950	-	-	-
Services					
3110 Communication	3,667	3,714	-	-	-
3190 Dues, Subscriptions, Books	1,627	664	-	-	-
3312 Sec 125 Admin Fees	84	-	-	-	-
3490 Printing	-	150	-	-	-
3530 Professional Development	6,947	3,265	-	-	-
3590 Public Relations	984	438	-	-	-
3880 Information Technology	43,540	67,120	-	-	-
Total Services	56,850	75,350	-	-	-
Capital Outlay					
7100 Computer System	-	43,368	-	-	-
Total Capital Outlay	-	43,368	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	6,000	6,000	-	-	-
8075 Transfer to Disaster Fund	7,442	356	-	-	-
Total Other Financing Uses	13,442	6,356	-	-	-
Emergency Management	\$ 327,505	\$ 244,607	\$ -	\$ -	\$ -



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 2019-20 is \$0.10922 or thirty percent of the total tax rate of \$0.36108.

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, 2019 is comprised of the following debt issues:

<u>Description</u>	<u>Principal</u>
Refunding Bonds, Series 2013	\$ 2,400,000
Refunding Bonds, Series 2010	1,045,000
Total General Obligation Bonds	\$ 3,445,000
Certificates of Obligation, Series 2018A	\$ 4,620,000
Certificates of Obligation, Series 2012	4,640,000
Total Certificates of Obligation	\$ 9,260,000
Total General Long-Term Debt	\$ 12,705,000

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 \$0.36108 and debt rate of \$0.10922 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.

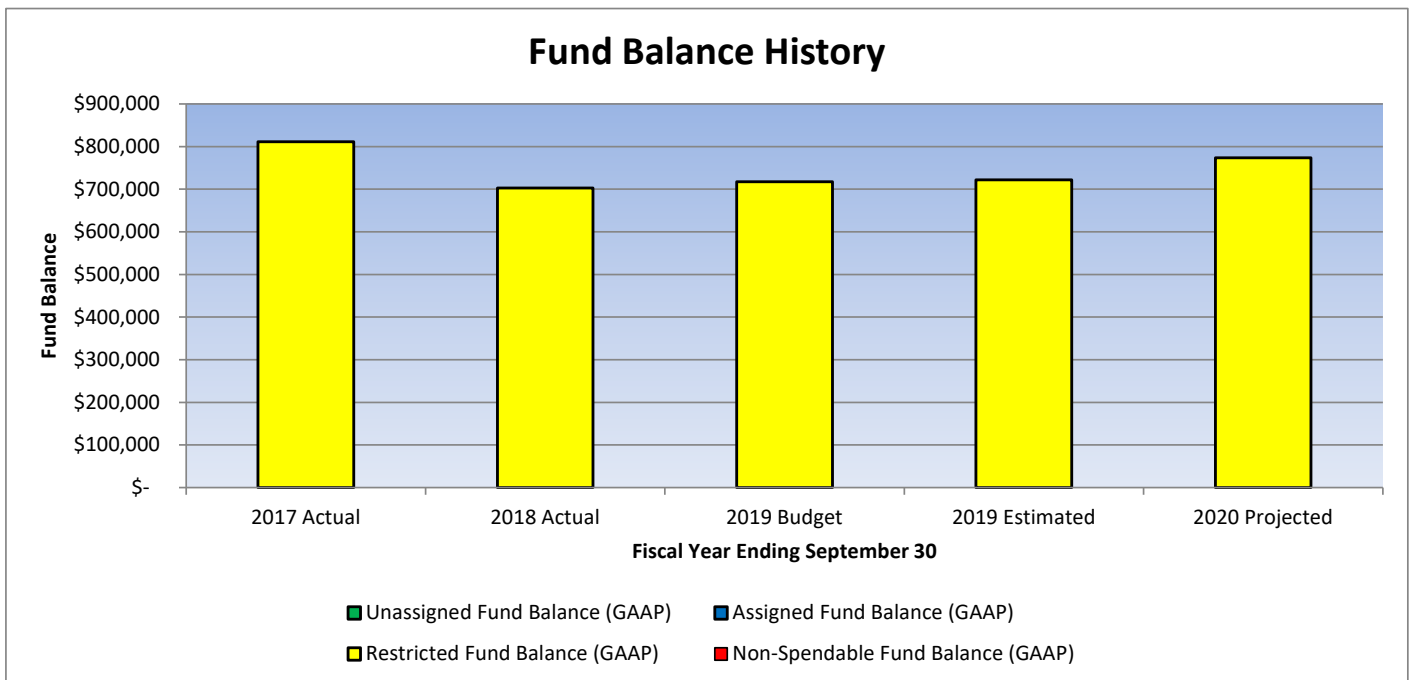
**General Debt Service Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
<u>Budget Basis:</u>					
Beginning Restricted Fund Balance (GAAP)	\$ 786,946	\$ 811,169	\$ 702,808	\$ 702,808	\$ 721,958
Revenues ¹	2,237,498	2,155,026	2,808,860	2,812,890	2,833,550
Expenditures	(2,213,275)	(2,263,386)	(2,794,240)	(2,793,740)	(2,781,870)
Net Increase / (Decrease) in Fund Balance	24,223	(108,360)	14,620	19,150	51,680
Ending Restricted Fund Balance (Budget)	\$ 811,169	\$ 702,809	\$ 717,428	\$ 721,958	\$ 773,638
<u>Reconciliation to GAAP:</u>					
Ending Restricted Fund Balance (Budget)	\$ 811,169	\$ 702,809	\$ 717,428	\$ 721,958	\$ 773,638
Adjustment ²	-	(1)	-	-	-
Restricted Fund Balance (GAAP)	811,169	702,808	717,428	721,958	773,638
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 811,169	\$ 702,808	\$ 717,428	\$ 721,958	\$ 773,638

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Property Taxes					
1010 Current Property Tax	\$ 1,945,619	\$ 1,848,407	\$ 2,461,670	\$ 2,476,790	\$ 2,510,830
1050 Delinquent Property Tax	(48,518)	(49,485)	-	(22,920)	(36,400)
1200 Penalty and Interest	6,351	13,667	-	7,770	8,490
Total Property Taxes	1,903,452	1,812,588	2,461,670	2,461,640	2,482,920
Miscellaneous Income					
6050 Interest Income	4,016	12,407	17,160	21,220	20,600
Total Miscellaneous Income	4,016	12,407	17,160	21,220	20,600
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	\$ 2,237,498	\$ 2,155,026	\$ 2,808,860	\$ 2,812,890	\$ 2,833,550

**007 - General Debt Service Fund
Expenditures**

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Services					
3080 Financial	\$ 1,500	\$ 1,500	\$ 2,500	\$ 2,000	\$ 2,500
Total Services	1,500	1,500	2,500	2,000	2,500
Debt Service					
5012 Principal - 2012 CO	255,000	260,000	270,000	270,000	280,000
5013 Principal - 2013 GO Ref	1,150,000	1,170,000	1,180,000	1,180,000	1,195,000
5018 Principal - 2018A CO	-	-	420,000	420,000	435,000
5080 Principal - 2010 GO Ref	465,000	475,000	495,000	495,000	510,000
5512 Interest - 2012 CO	152,350	147,200	141,900	141,900	135,000
5513 Interest - 2013 GO Ref	94,500	71,300	47,800	47,800	27,040
5518 Interest - 2018A CO	-	62,261	181,550	181,550	164,450
5580 Interest - 2010 GO Ref	94,925	76,125	55,490	55,490	32,880
Total Debt Service	2,211,775	2,261,886	2,791,740	2,791,740	2,779,370
General Debt Service Fund	\$ 2,213,275	\$ 2,263,386	\$ 2,794,240	\$ 2,793,740	\$ 2,781,870

General Debt Service Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2019				\$ 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>\$ 14,547,926</u>	<u>\$ 12,705,000</u>	<u>\$ 1,842,926</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.

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2019				\$ 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	\$ 5,405,725	\$ 4,620,000	\$ 785,725	\$ -

General Debt Service Fund

General Obligation Refunding Bonds, Series 2013

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

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

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2019				\$ 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	<u>\$ 2,436,075</u>	<u>\$ 2,400,000</u>	<u>\$ 36,075</u>	<u>\$ -</u>

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>
9/30/2019				\$ 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	\$ 5,617,550	\$ 4,640,000	\$ 977,550	\$ -

General Debt Service Fund

Refunding Bonds, Series 2010

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

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

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2019				\$ 1,045,000
2019-2020	542,875	510,000	32,875	535,000
2020-2021	<u>545,700</u>	<u>535,000</u>	<u>10,700</u>	<u>-</u>
Total	<u>\$ 1,088,575</u>	<u>\$ 1,045,000</u>	<u>\$ 43,575</u>	<u>\$ -</u>





Hotel Occupancy Tax Fund Overview / Statement of Fund Balance

This fund accounts for:

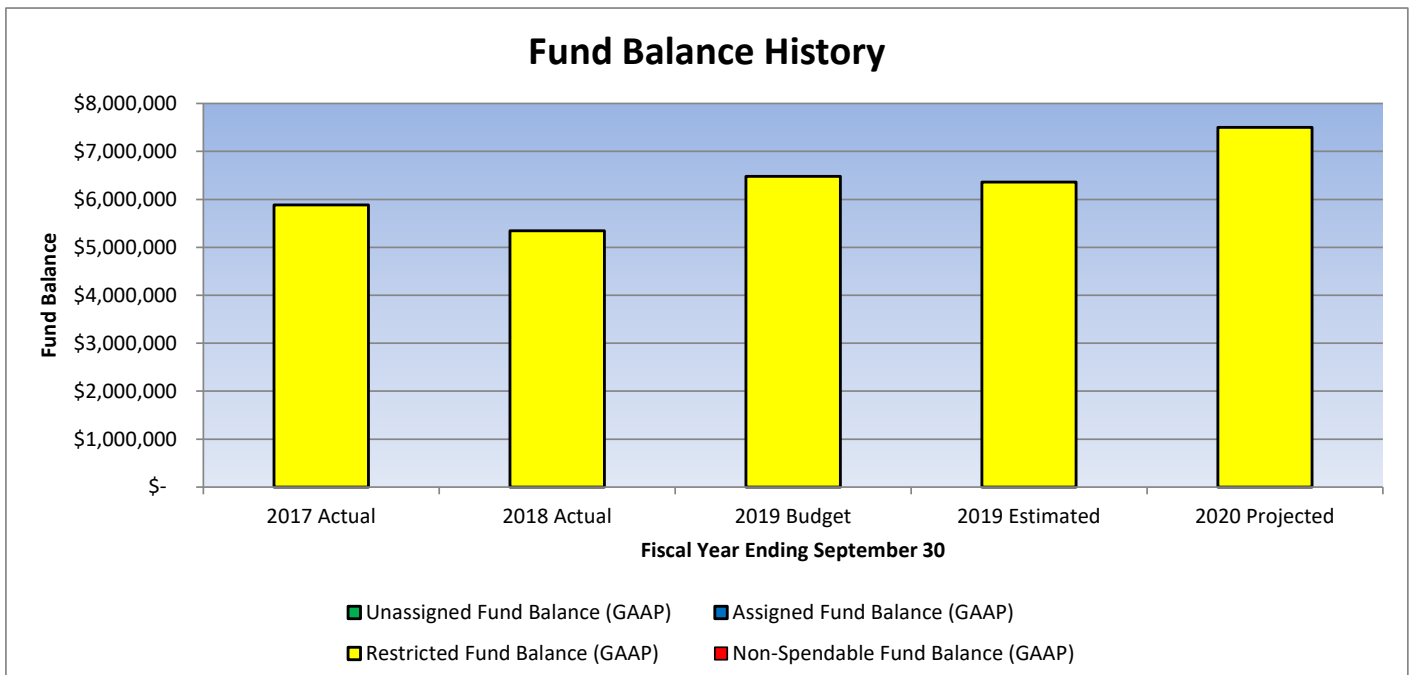
1. Revenues received from the Hotel Occupancy Tax as levied by ordinance 19-01, at the rate of 7% of the room charge.
2. Expenditures as authorized by the Statute (Chapter 156, Tax Code) and approved by City Council to be considered as spent in a manner which directly enhances and promotes tourism and 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 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 4,903,272	\$ 5,885,809	\$ 5,344,321	\$ 5,344,321	\$ 6,360,441
Revenues ¹	3,132,038	1,555,952	1,748,320	1,628,120	1,772,770
Expenditures	(2,149,500)	(2,097,440)	(613,450)	(612,000)	(629,710)
Net Increase / (Decrease) in Fund Balance	982,538	(541,488)	1,134,870	1,016,120	1,143,060
Ending Restricted Fund Balance (Budget)	\$ 5,885,810	\$ 5,344,321	\$ 6,479,191	\$ 6,360,441	\$ 7,503,501
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 5,885,810	\$ 5,344,321	\$ 6,479,191	\$ 6,360,441	\$ 7,503,501
Adjustment ²	(1)	-	-	-	-
Restricted Fund Balance (GAAP)	5,885,809	5,344,321	6,479,191	6,360,441	7,503,501
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 5,885,809	\$ 5,344,321	\$ 6,479,191	\$ 6,360,441	\$ 7,503,501

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Franchise & Local Taxes					
2200 Hotel Occupancy Tax	\$ 1,260,413	\$ 1,480,689	\$ 1,649,020	\$ 1,500,000	\$ 1,650,000
Total Franchise & Local Taxes	1,260,413	1,480,689	1,649,020	1,500,000	1,650,000
Miscellaneous Income					
6050 Interest Income	16,764	74,785	99,300	128,120	122,770
6100 Other Income	4,861	478	-	-	-
Total Miscellaneous Income	21,625	75,263	99,300	128,120	122,770
Other Financing Sources					
8109 Transfer from Parks/Lndscp Fund	1,850,000	-	-	-	-
Total Other Financing Sources	1,850,000	-	-	-	-
Hotel Occupancy Tax Fund	\$ 3,132,038	\$ 1,555,952	\$ 1,748,320	\$ 1,628,120	\$ 1,772,770

**011 - Hotel Occupancy Tax Fund
Expenditures**

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Supplies					
1400 Office & Postage	\$ 2,958	\$ 2,664	\$ 7,000	\$ 2,000	\$ 7,000
Total Supplies	2,958	2,664	7,000	2,000	7,000
Services					
3105 Advertising	68,399	116,148	184,550	150,000	190,000
3110 Communication	82	28	-	100	-
3190 Dues, Subscriptions, Books	461	439	500	900	900
3360 Lobbying Expense	-	-	-	40,000	5,000
3490 Printing	-	1,037	30,000	28,000	30,000
3530 Professional Development	-	1,724	2,000	600	2,000
3730 Tourism Services	236,000	231,000	345,000	346,000	346,000
3796 HOT Initiatives	1,800,000	1,700,000	-	-	-
Total Services	2,104,942	2,050,376	562,050	565,600	573,900
Other Financing Uses					
8001 Transfer to General Fund	41,600	44,400	44,400	44,400	48,810
Total Other Financing Uses	41,600	44,400	44,400	44,400	48,810
Economic Development	\$ 2,149,500	\$ 2,097,440	\$ 613,450	\$ 612,000	\$ 629,710

**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

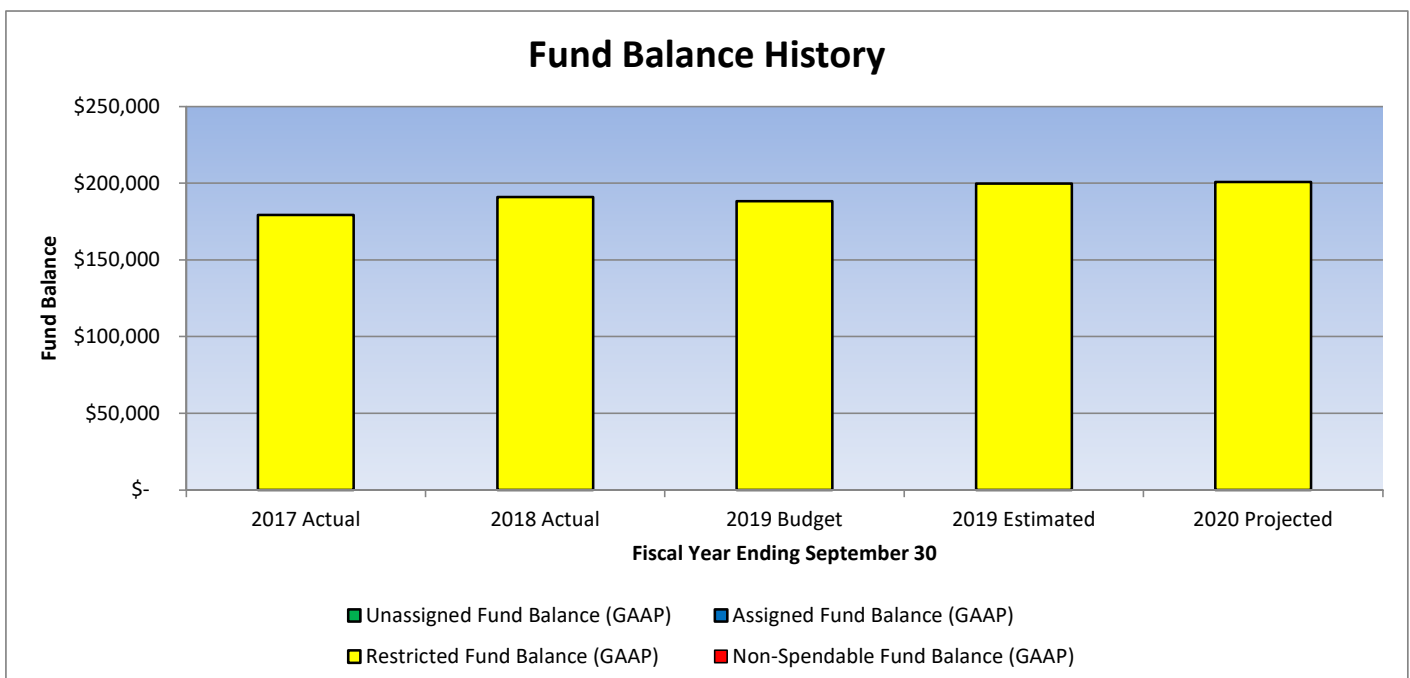
These funds are used to promote judicial efficiency, support school crossing guards and child safety programs, as well as, to provide security for the courtroom and court officers. It is also a revenue source used to enhance and upgrade court technology.

Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 169,461	\$ 179,204	\$ 190,988	\$ 190,988	\$ 199,698
Revenues ¹	55,678	59,037	58,630	60,790	60,110
Expenditures	(45,936)	(47,254)	(61,300)	(52,080)	(59,000)
Net Increase / (Decrease) in Fund Balance	9,742	11,783	(2,670)	8,710	1,110
Ending Restricted Fund Balance (Budget)	\$ 179,203	\$ 190,987	\$ 188,318	\$ 199,698	\$ 200,808
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 179,203	\$ 190,987	\$ 188,318	\$ 199,698	\$ 200,808
Adjustment ²	1	1	-	-	-
Restricted Fund Balance (GAAP)	179,204	190,988	188,318	199,698	200,808
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 179,204	\$ 190,988	\$ 188,318	\$ 199,698	\$ 200,808

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Court Fines & Fees						
4150	Child Safety Fee	\$ 19,379	\$ 18,774	\$ 18,880	\$ 18,770	\$ 18,980
4200	Court Security Fee	14,113	15,167	14,680	15,120	14,800
4250	Judicial Efficiency Fee	2,326	2,116	2,230	2,190	2,210
4300	Court Technology Fee	18,782	20,207	19,540	20,160	19,720
Total Court Fines & Fees		54,600	56,264	55,330	56,240	55,710
Miscellaneous Income						
6050	Interest Income	1,078	2,773	3,300	4,550	4,400
Total Miscellaneous Income		1,078	2,773	3,300	4,550	4,400
Other Financing Sources						
8999	Use of PY Fund Balance	-	-	2,670	-	-
Total Other Financing Sources		-	-	2,670	-	-
Municipal Court Sp Rev Fund		\$ 55,678	\$ 59,037	\$ 61,300	\$ 60,790	\$ 60,110

019 - Municipal Court Special Revenue Fund
Expenditures

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel					
0100 Salary & Wages	\$ 10,500	\$ 11,949	\$ 12,800	\$ 12,840	\$ 13,700
0200 Taxes	845	1,068	1,190	1,000	1,230
0310 W/C Insurance	150	130	170	130	150
Total Personnel	11,495	13,147	14,160	13,970	15,080
Supplies					
1350 Miscellaneous Supplies	-	1,060	2,600	1,000	3,380
1600 Safety & Health	1,145	-	4,000	-	-
Total Supplies	1,145	1,060	6,600	1,000	3,380
Services					
3110 Communication	17,572	18,825	19,200	19,200	19,200
3190 Dues, Subscriptions, Books	36	-	240	50	240
3530 Professional Development	301	434	2,000	1,500	2,000
3590 Public Relations	-	-	5,000	2,400	5,000
3770 Utilities	387	287	500	360	500
3790 Warrant Collection	1,500	1,500	1,600	1,600	1,600
Total Services	19,796	21,046	28,540	25,110	28,540
Other Financing Uses					
8001 Transfer to General Fund	13,500	12,000	12,000	12,000	12,000
Total Other Financing Uses	13,500	12,000	12,000	12,000	12,000
Municipal Court	\$ 45,936	\$ 47,254	\$ 61,300	\$ 52,080	\$ 59,000

Public Safety Special Revenue Fund Overview / Statement of Fund Balance

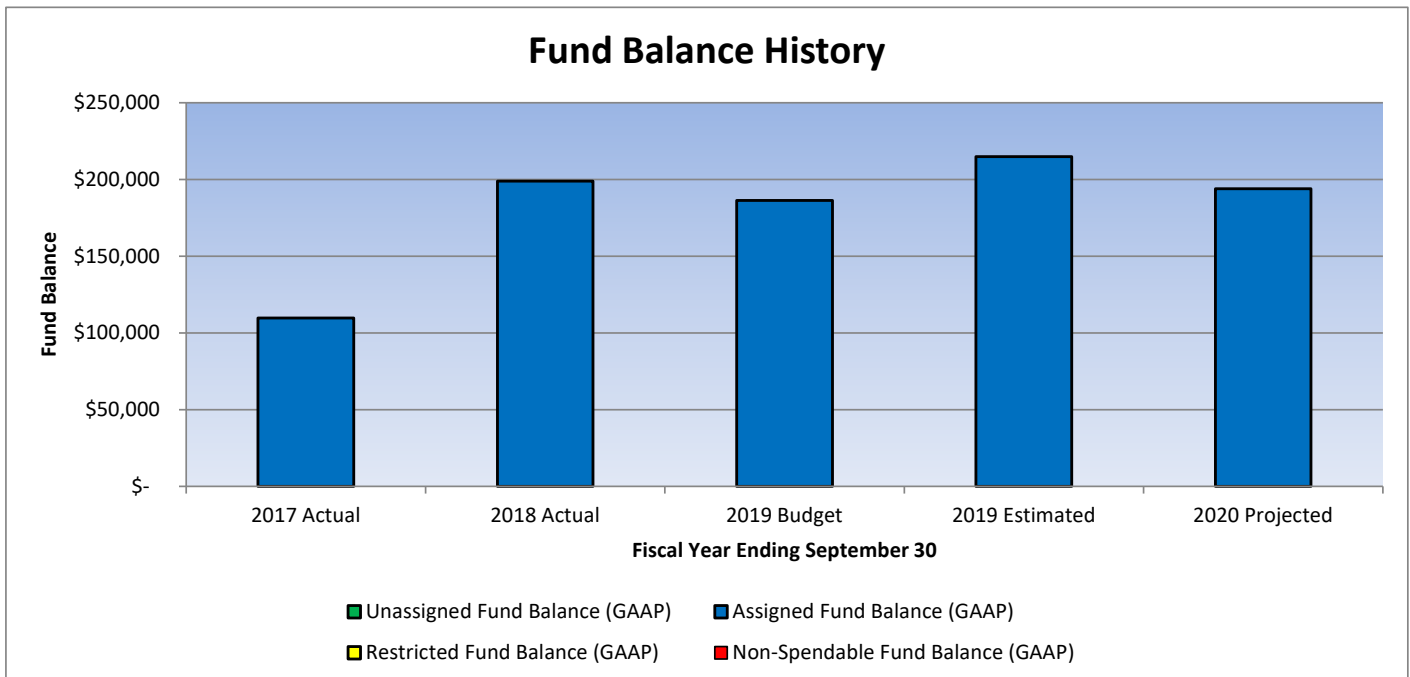
This fund accounts for the receipt of seized funds resulting from narcotics interdiction efforts. Funds can only be spent in those areas considered to be for a law enforcement purpose. This fund is also used to provide an accounting for donations to the Webster Police and Fire Departments. Use of this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

Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
Budget Basis:					
Beginning Assigned Fund Balance (GAAP)	\$ 96,589	\$ 109,794	\$ 198,916	\$ 198,916	\$ 214,846
Revenues ¹	51,169	100,348	33,400	34,570	25,100
Expenditures	(37,964)	(11,226)	(46,000)	(18,640)	(46,000)
Net Increase / (Decrease) in Fund Balance	13,205	89,122	(12,600)	15,930	(20,900)
Ending Assigned Fund Balance (Budget)	\$ 109,794	\$ 198,916	\$ 186,316	\$ 214,846	\$ 193,946
Reconciliation to GAAP:					
Ending Assigned Fund Balance (Budget)	\$ 109,794	\$ 198,916	\$ 186,316	\$ 214,846	\$ 193,946
Adjustment ²	-	-	-	-	-
Assigned Fund Balance (GAAP)	109,794	198,916	186,316	214,846	193,946
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 109,794	\$ 198,916	\$ 186,316	\$ 214,846	\$ 193,946

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Miscellaneous Income						
6050	Interest Income	\$ 86	\$ 1,894	\$ 2,100	\$ 2,630	\$ 4,000
6150	Police - Federal Funds	35,181	72,664	5,000	20,240	5,000
6200	Police - LEOSE Funds	4,393	4,464	4,400	4,400	4,400
6250	Police - State Ch59 (Narcotics)	5,237	19,137	16,000	4,450	10,000
6260	Police - Miscellaneous	4,794	950	4,400	-	-
6300	Fire - Donations	500	270	500	2,000	750
6320	Fire - LEOSE Funds	978	969	1,000	850	950
Total Miscellaneous Income		51,169	100,348	33,400	34,570	25,100
Other Financing Sources						
8999	Use of PY Fund Balance	-	-	12,600	-	20,900
Total Other Financing Sources		-	-	12,600	-	20,900
Public Safety Sp Rev Fund		\$ 51,169	\$ 100,348	\$ 46,000	\$ 34,570	\$ 46,000

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

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Supplies						
1350	Miscellaneous Supplies	\$ 6,539	\$ -	\$ 5,000	\$ -	\$ 5,000
	Total Supplies	6,539	-	5,000	-	5,000
Services						
3910	Police Federal Expense	1,310	3,544	5,000	-	5,000
3915	Police LEOSE Expense	3,475	-	4,000	-	4,000
3920	Police State Ch59 Expense	18,711	7,682	26,000	14,000	26,000
	Total Services	23,495	11,226	35,000	14,000	35,000
Other Financing Uses						
8008	Transfer to Fund 008	6,623	-	-	-	-
	Total Other Financing Uses	6,623	-	-	-	-
	Police CID	\$ 36,657	\$ 11,226	\$ 40,000	\$ 14,000	\$ 40,000

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

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Supplies						
1350	Miscellaneous Supplies	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
	Total Supplies	-	-	4,000	-	4,000
Services						
3530	Professional Development	-	-	1,000	4,240	1,000
3915	LEOSE Expense	1,307	-	1,000	400	1,000
	Total Services	1,307	-	2,000	4,640	2,000
	Fire Operations	\$ 1,307	\$ -	\$ 6,000	\$ 4,640	\$ 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.

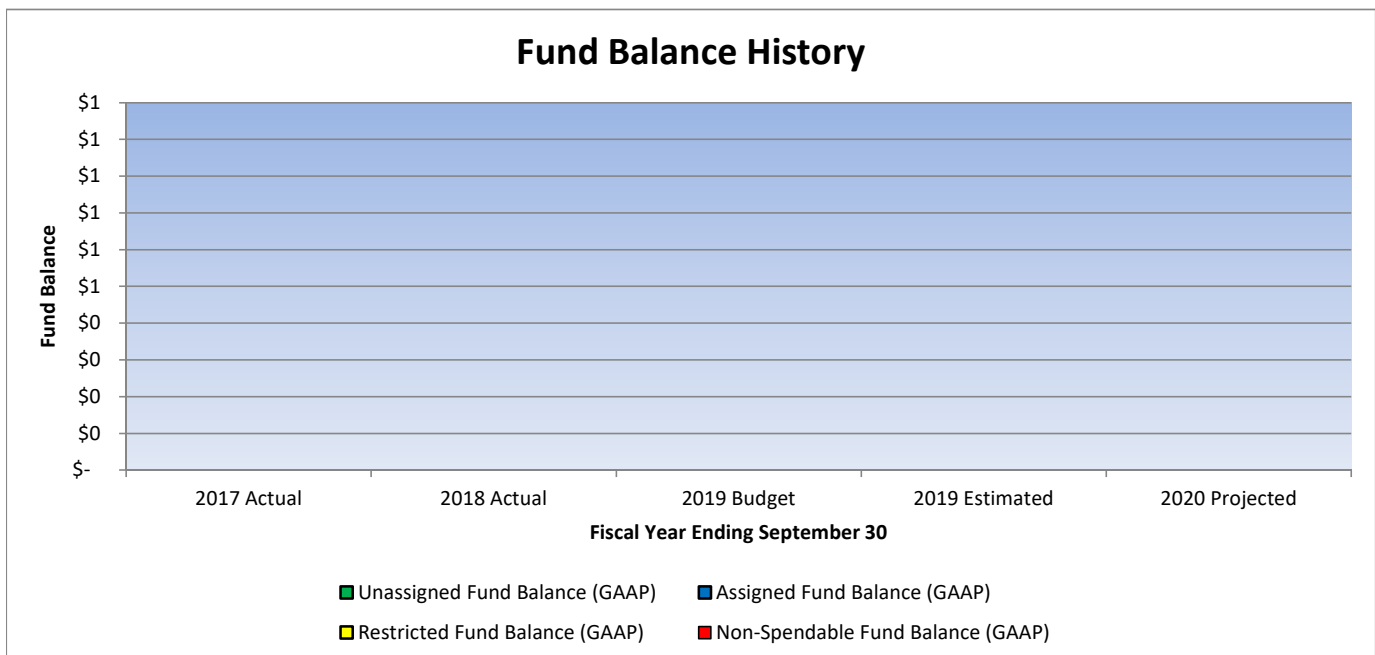
The Webster Tax Increment Reinvestment Zone #1 was dissolved on December 6, 2016.

Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
<u>Budget Basis:</u>					
Beginning Restricted Fund Balance (GAAP)	\$ 1,481,659	\$ -	\$ -	\$ -	\$ -
Revenues ¹	180	-	-	-	-
Expenditures	(1,481,839)	-	-	-	-
Net Increase / (Decrease) in Fund Balance	(1,481,659)	-	-	-	-
Ending Restricted Fund Balance (Budget)	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Reconciliation to GAAP:</u>					
Ending Restricted Fund Balance (Budget)	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ -	\$ -	\$ -	\$ -	\$ -

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Miscellaneous Income					
6050 Interest Income	\$ 180	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Income	180	-	-	-	-
TIRZ Fund	\$ 180	\$ -	\$ -	\$ -	\$ -

**041 - TIRZ Fund
Expenditures**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
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.

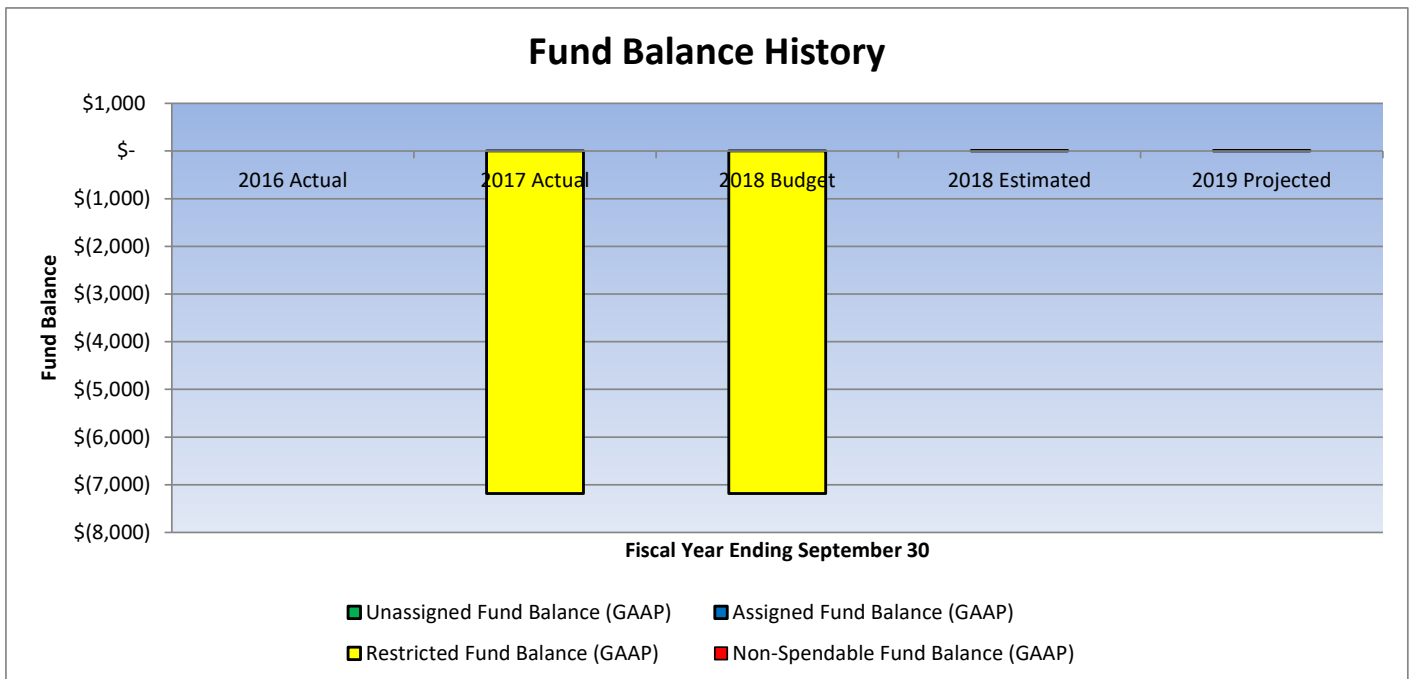
Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ (6,225)	\$ -	\$ (7,185)	\$ (7,185)	\$ 5
Revenues ¹	112,251	136,020	25,460	59,250	53,000
Expenditures	(106,026)	(143,205)	(25,460)	(52,060)	(53,000)
Net Increase / (Decrease) in Fund Balance	6,225	(7,185)	-	7,190	-
Ending Restricted Fund Balance (Budget) ²	\$ -	\$ (7,185)	\$ (7,185)	\$ 5	\$ 5
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ -	\$ (7,185)	\$ (7,185)	\$ 5	\$ 5
Adjustment ³	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	(7,185)	(7,185)	5	5
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP) ²	\$ -	\$ (7,185)	\$ (7,185)	\$ 5	\$ 5

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Intergovernmental					
7107 Federal - CJD Grant	\$ -	\$ 29,239	\$ -	\$ -	\$ -
7110 Federal - OCDE Grant	3,639	2,619	9,000	-	9,000
7112 State - ICAC Grant	46,518	72,674	-	7,190	-
7113 State - HIDTA Grant	14,976	5,309	16,460	16,460	16,500
7130 FEMA - AFG Grant	20,000	-	-	24,760	25,000
Total Intergovernmental	85,132	109,841	25,460	48,410	50,500
Other Financing Sources					
8201 Transfer from General Fund	27,119	26,179	-	10,840	2,500
Total Other Financing Sources	27,119	26,179	-	10,840	2,500
Grant Fund	\$ 112,251	\$ 136,020	\$ 25,460	\$ 59,250	\$ 53,000

**042 - Grant Fund
Expenditures**

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Services					
3907 Police - CJD Grant	\$ -	\$ 29,239	\$ -	\$ -	\$ -
3910 Police - OCDE Task Force	3,639	2,619	9,000	-	9,000
3912 Police - ICAC Task Force	61,717	106,038	-	-	-
3913 Police - HIDTA Task Force	8,751	5,309	16,460	16,460	16,500
3926 Fire - Miscellaneous Grants	10,000	-	-	-	-
3930 Fire - AFG Grant	21,920	-	-	35,600	27,500
Total Services	106,026	143,205	25,460	52,060	53,000
Grant Fund	\$ 106,026	\$ 143,205	\$ 25,460	\$ 52,060	\$ 53,000

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

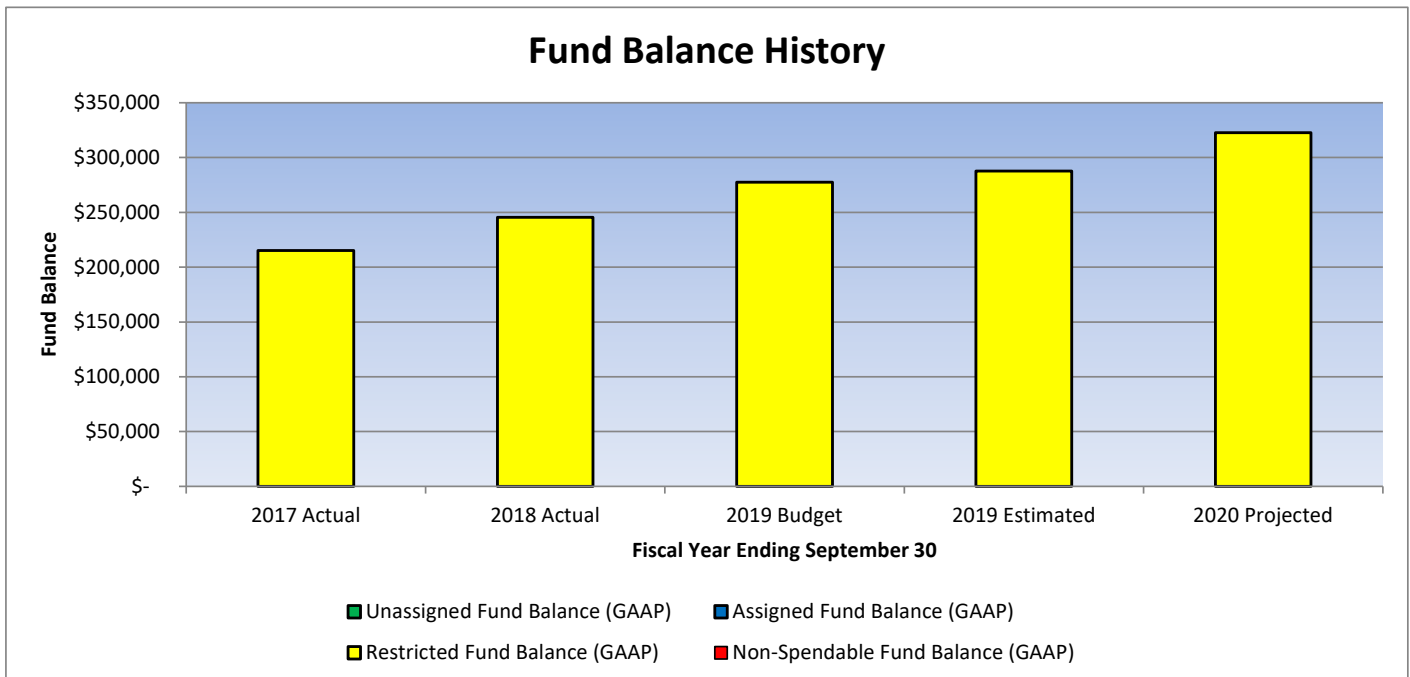
This fund was created to accumulate funds for a public, educational, and government access channel. Funding for this channel is derived from a contribution from local cablevision franchisees in accordance with Chapter 66 of the Texas Utilities Code. These funds can be spent only on capital items used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

Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
<u>Budget Basis:</u>					
Beginning Restricted Fund Balance (GAAP)	\$ 183,097	\$ 215,226	\$ 245,568	\$ 245,568	\$ 287,568
Revenues ¹	32,129	30,342	32,000	42,000	35,000
Expenditures	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	32,129	30,342	32,000	42,000	35,000
Ending Restricted Fund Balance (Budget)	\$ 215,226	\$ 245,569	\$ 277,568	\$ 287,568	\$ 322,568
<u>Reconciliation to GAAP:</u>					
Ending Restricted Fund Balance (Budget)	\$ 215,226	\$ 245,569	\$ 277,568	\$ 287,568	\$ 322,568
Adjustment ²	-	(1)	-	-	-
Restricted Fund Balance (GAAP)	215,226	245,568	277,568	287,568	322,568
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 215,226	\$ 245,568	\$ 277,568	\$ 287,568	\$ 322,568

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Franchise & Local Taxes						
2120	Franchise Tax - Cable	\$ 32,129	\$ 30,342	\$ 32,000	\$ 42,000	\$ 35,000
Total Franchise & Local Taxes		32,129	30,342	32,000	42,000	35,000
PEG Channel Fund		\$ 32,129	\$ 30,342	\$ 32,000	\$ 42,000	\$ 35,000

**043 - PEG Channel Fund
Expenditures**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Services						
3797	PEG Channel Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
Total Services		-	-	-	-	-
PEG Channel		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>Oct 16 - Sept 17</u>		<u>Oct 17 - Sept 18</u>		<u>Oct 18 - Sept 19</u>		<u>Oct 19 - Sept 20</u>	
	<u>Water</u>	<u>Wastewater</u>	<u>Water</u>	<u>Wastewater</u>	<u>Water</u>	<u>Wastewater</u>	<u>Water</u>	<u>Wastewater</u>
5/8" meter	\$ 5.31	\$ 6.99	\$ 6.07	\$ 9.00	\$ 6.17	\$ 9.27	\$ 6.26	\$ 9.55
3/4" meter	5.84	6.99	6.68	9.00	6.79	9.27	6.89	9.55
1" meter	7.43	6.99	8.50	9.00	8.64	9.27	8.77	9.55
1 1/2" meter	9.56	6.99	10.93	9.00	11.11	9.27	11.27	9.55
2" meter	15.40	6.99	17.60	9.00	17.90	9.27	18.16	9.55
3" meter	58.40	6.99	66.77	9.00	67.90	9.27	68.87	9.55
4" meter	74.33	6.99	84.98	9.00	86.42	9.27	87.65	9.55
6" meter	111.49	6.99	127.47	9.00	129.63	9.27	131.48	9.55
8" meter	153.96	6.99	153.96	9.00	156.57	9.27	158.76	9.55
10" meter	196.44	6.99	176.03	9.00	179.01	9.27	181.57	9.55

Volumetric Rates

	<u>Oct 16 - Sept 17</u>		<u>Oct 17 - Sept 18</u>		<u>Oct 18 - Sept 19</u>		<u>Oct 19 - Sept 20</u>	
	<u>Water</u>	<u>Wastewater</u>	<u>Water</u>	<u>Wastewater</u>	<u>Water</u>	<u>Wastewater</u>	<u>Water</u>	<u>Wastewater</u>
Residential	\$ 3.24	\$ 4.77	\$ 3.81	\$ 5.29	\$ 3.81	\$ 5.29	\$ 3.81	\$ 5.29
Commercial	3.51	4.77	4.13	5.29	4.13	5.29	4.13	5.29
Apartments	3.90	4.77	4.59	5.29	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 \$43.11 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 \$800.15 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 \$837.87 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 2019-2020 for all classes.

	<u>Oct 19 - Sept 20</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

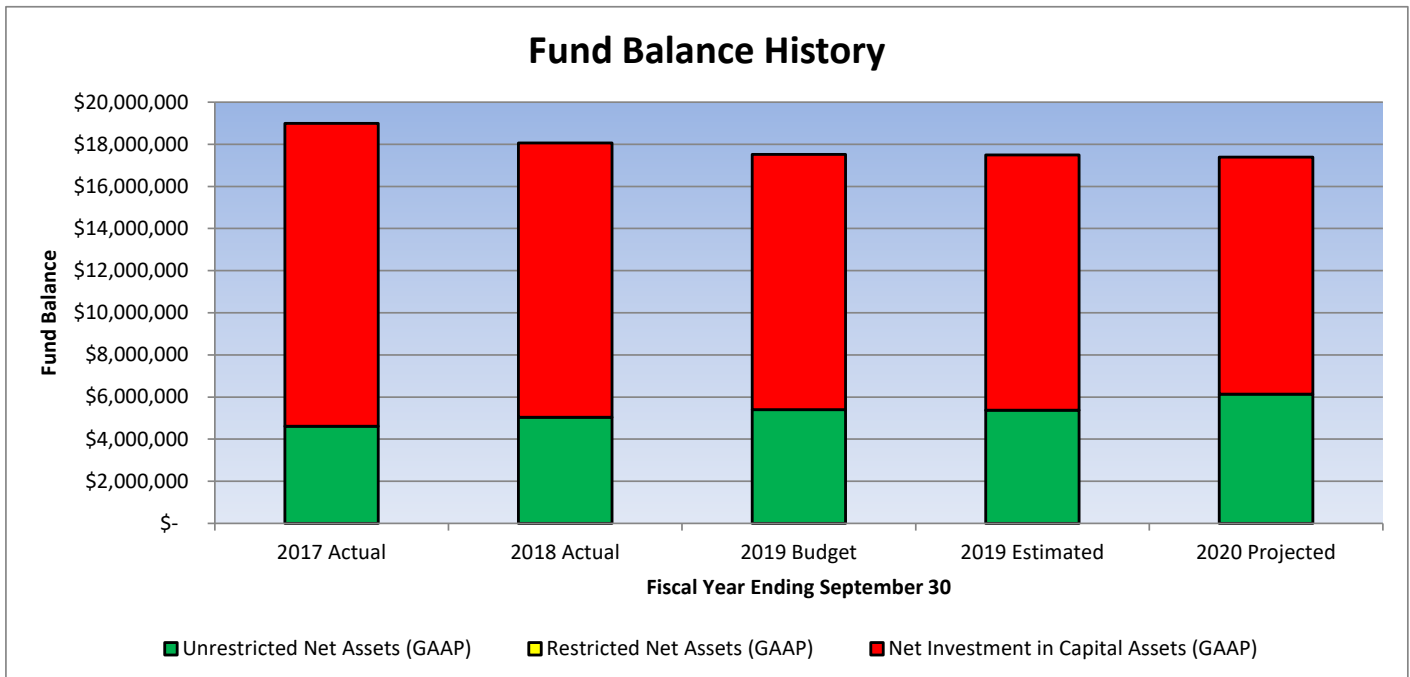
**Utility Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 3,835,242	\$ 4,610,265	\$ 5,042,139	\$ 5,042,139	\$ 5,375,029
Revenues ¹	5,155,627	6,900,271	6,132,700	6,110,510	6,478,800
Expenses	(4,369,835)	(8,292,177)	(5,778,470)	(5,777,620)	(5,712,780)
Net Increase / (Decrease) in Net Assets	785,792	(1,391,906)	354,230	332,890	766,020
Ending Unrestricted Net Assets (Budget)	\$ 4,621,034	\$ 3,218,359	\$ 5,396,369	\$ 5,375,029	\$ 6,141,049
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ 4,621,034	\$ 3,218,359	\$ 5,396,369	\$ 5,375,029	\$ 6,141,049
Adjustment ²	(10,769)	1,823,780	-	-	-
Unrestricted Net Assets (GAAP)	4,610,265	5,042,139	5,396,369	5,375,029	6,141,049
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	14,377,497	13,018,702	12,123,779	12,123,779	11,248,289
Total Fund Balance (GAAP)	\$ 18,987,762	\$ 18,060,841	\$ 17,520,148	\$ 17,498,808	\$ 17,389,338

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).

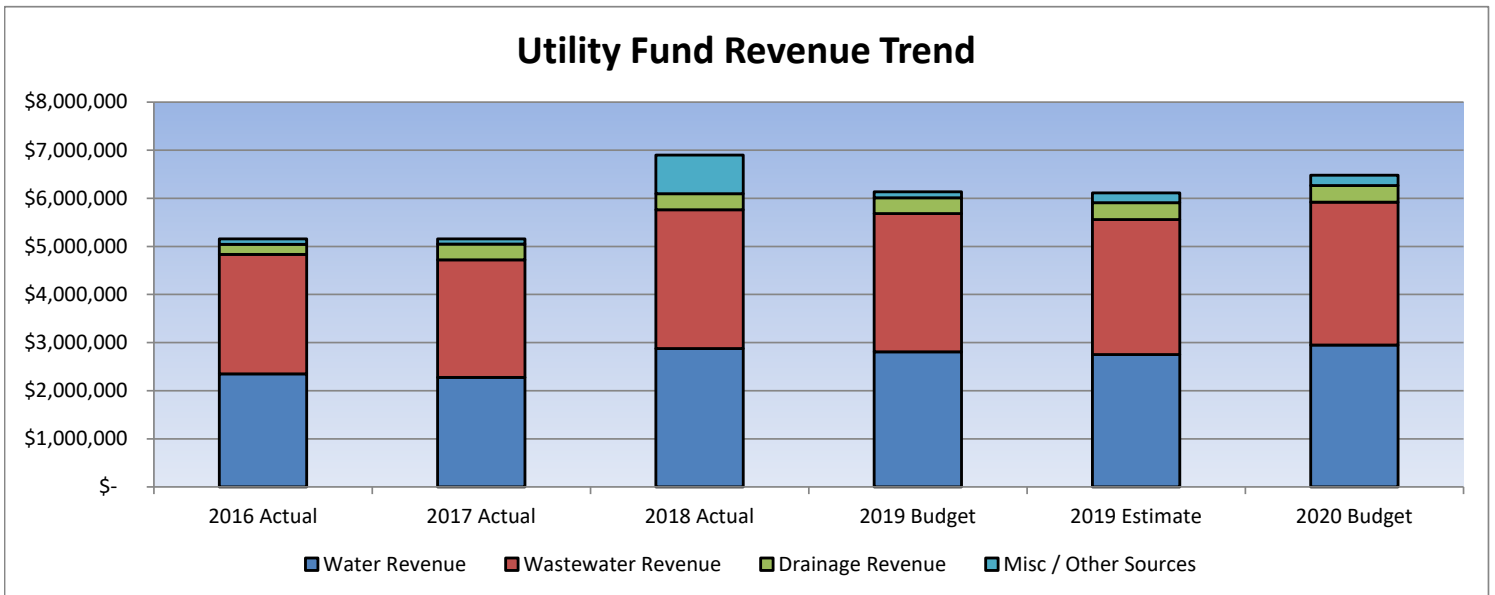


Utility Fund Recap

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Revenues					
Water Revenue	\$ 2,277,066	\$ 2,875,813	\$ 2,811,070	\$ 2,753,680	\$ 2,948,950
Wastewater Revenue	2,441,428	2,884,502	2,868,980	2,804,280	2,969,690
Other Fees	66,809	66,632	67,270	65,180	72,140
Drainage Fees	327,824	334,895	333,370	349,810	349,540
Miscellaneous Income	42,499	106,910	52,010	137,560	138,480
Other Financing Sources	-	631,520	-	-	-
Use of Prior Years' Fund Balance	-	-	-	-	-
Total Revenue	5,155,627	6,900,271	6,132,700	6,110,510	6,478,800
Expenses					
Water Division	1,827,886	3,807,687	2,683,800	2,737,870	2,935,820
Wastewater Division	2,297,791	4,212,533	2,632,820	2,558,260	2,500,620
Drainage Division	244,159	271,957	461,850	481,490	276,340
Total Expenses	4,369,835	8,292,177	5,778,470	5,777,620	5,712,780
Net Income / (Loss)	\$ 785,791	\$ (1,391,906)	\$ 354,230	\$ 332,890	\$ 766,020

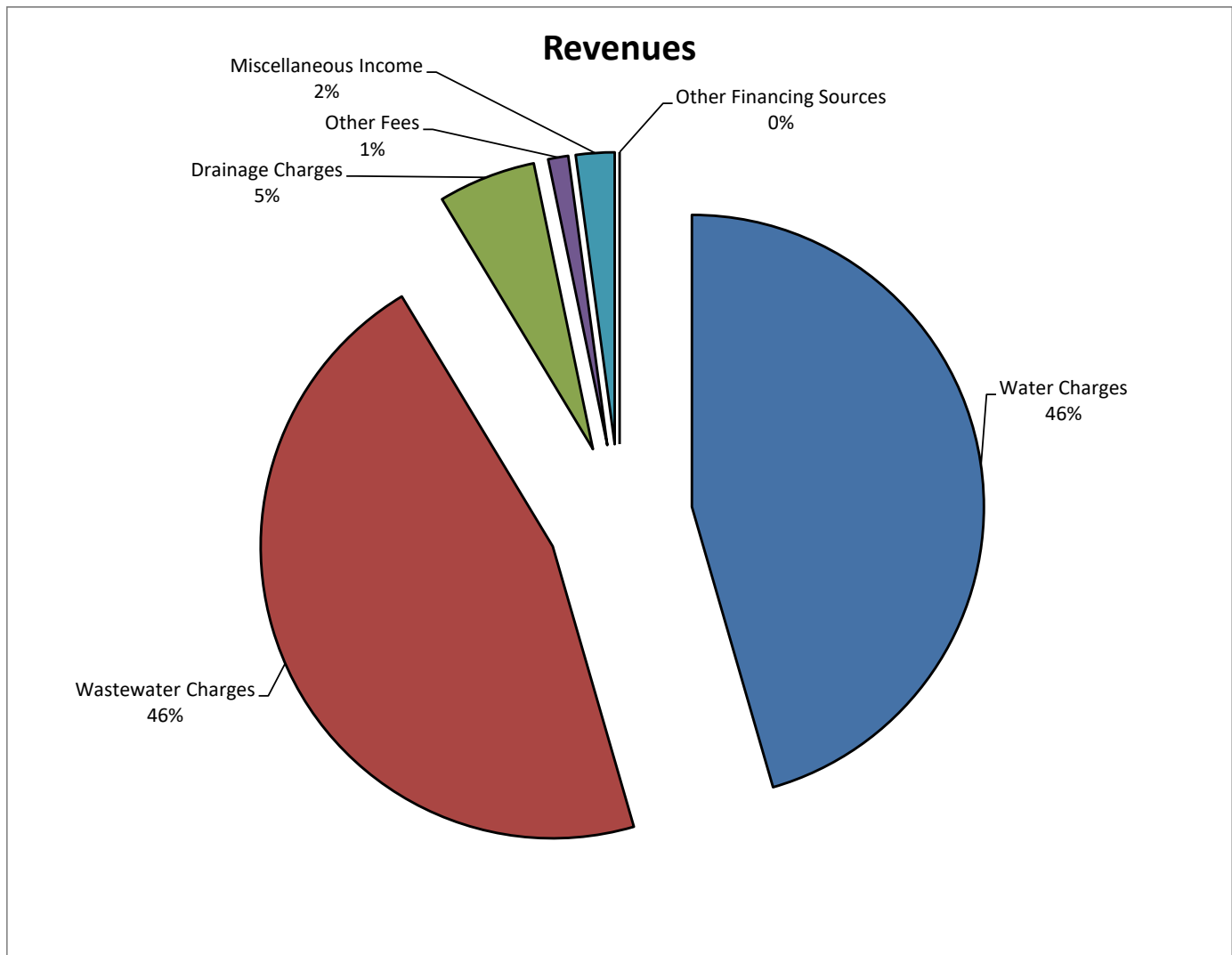
Utility Fund Revenue Trend

	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Revenues						
Water Revenue	\$ 2,351,121	\$ 2,277,066	\$ 2,875,813	\$ 2,811,070	\$ 2,753,680	\$ 2,948,950
Wastewater Revenue	2,482,652	2,441,428	2,884,502	2,868,980	2,804,280	2,969,690
Drainage Revenue	212,289	327,824	334,895	333,370	349,810	349,540
Misc / Other Sources	113,075	109,309	805,061	119,280	202,740	210,620
Total Revenue	\$ 5,159,137	\$ 5,155,627	\$ 6,900,271	\$ 6,132,700	\$ 6,110,510	\$ 6,478,800



Distribution of Utility Fund Revenues

Water Charges	\$ 2,948,950	45.5%
Wastewater Charges	2,969,690	45.8%
Drainage Charges	349,540	5.4%
Other Fees	72,140	1.1%
Miscellaneous Income	138,480	2.1%
Other Financing Sources	-	0.0%
Total	\$ 6,478,800	100.0%



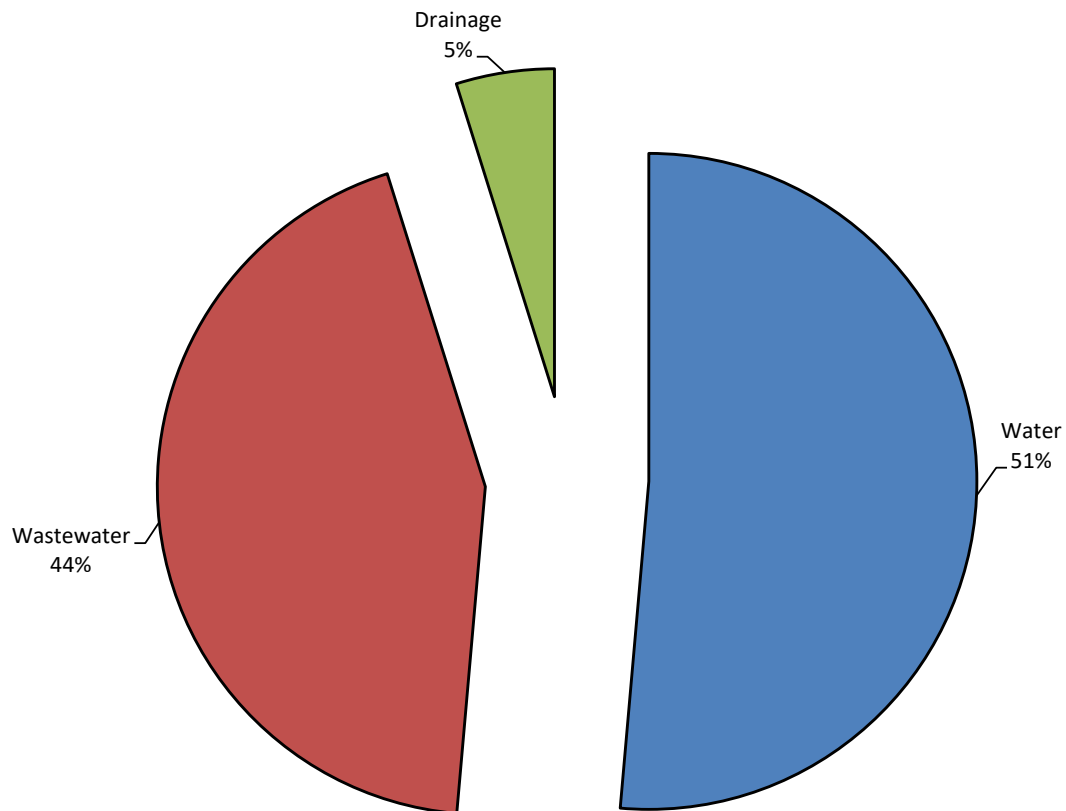
**002 - Utility Fund
Revenues**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Charges for Service						
5100	Water-Residential Revenue	\$ 140,484	\$ 196,227	\$ 202,380	\$ 179,890	\$ 217,800
5110	Water-Apartment Revenue	809,844	943,804	954,140	896,860	918,850
5120	Water-Commercial Revenue	1,320,213	1,728,636	1,647,430	1,671,370	1,805,020
5130	Water-Other Revenue	6,525	7,146	7,120	5,560	7,280
Water Charges Subtotal		2,277,066	2,875,813	2,811,070	2,753,680	2,948,950
5150	Sewer-Residential Revenue	127,218	165,193	170,930	176,700	190,910
5160	Sewer-Apartment Revenue	986,548	1,101,896	1,099,250	1,050,460	1,069,890
5170	Sewer-Commercial Revenue	1,327,661	1,617,413	1,598,800	1,577,120	1,708,890
Wastewater Charges Subtotal		2,441,428	2,884,502	2,868,980	2,804,280	2,969,690
5200	Water & Sewer Taps	38,356	33,930	32,560	34,940	39,760
5300	Penalties / Reconnect Fees	28,454	32,702	34,710	30,240	32,380
Taps & Penalties Subtotal		66,809	66,632	67,270	65,180	72,140
5400	Drainage-Houses	9,680	10,224	10,210	10,990	10,940
5410	Drainage-Apts & Condos	54,797	54,836	54,730	56,690	56,430
5420	Drainage-Non-Residential	263,348	269,835	268,430	282,130	282,170
Drainage Charges Subtotal		327,824	334,895	333,370	349,810	349,540
Total Charges for Service		5,113,127	6,161,842	6,080,690	5,972,950	6,340,320
Miscellaneous Income						
6050	Interest Income	30,023	78,894	31,140	68,000	120,000
6070	Unrealized Gain / Loss	(7,558)	8,645	-	53,000	-
6100	Other Income	20,034	19,371	20,870	16,560	18,480
Total Miscellaneous Income		42,499	106,910	52,010	137,560	138,480
Other Financing Sources						
8135	Transfer from Debt Svc Rsrv Fund	-	631,520	-	-	-
Total Other Financing Sources		-	631,520	-	-	-
Utility Fund		\$ 5,155,627	\$ 6,900,271	\$ 6,132,700	\$ 6,110,510	\$ 6,478,800

**002 - Utility Fund
Division Summary**

	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Utility Fund					
Water	\$ 1,827,886	\$ 3,807,687	\$ 2,683,800	\$ 2,737,870	\$ 2,935,820
Wastewater	2,297,791	4,212,533	2,632,820	2,558,260	2,500,620
Drainage	244,159	271,957	461,850	481,490	276,340
Utility Fund	\$ 4,369,835	\$ 8,292,177	\$ 5,778,470	\$ 5,777,620	\$ 5,712,780

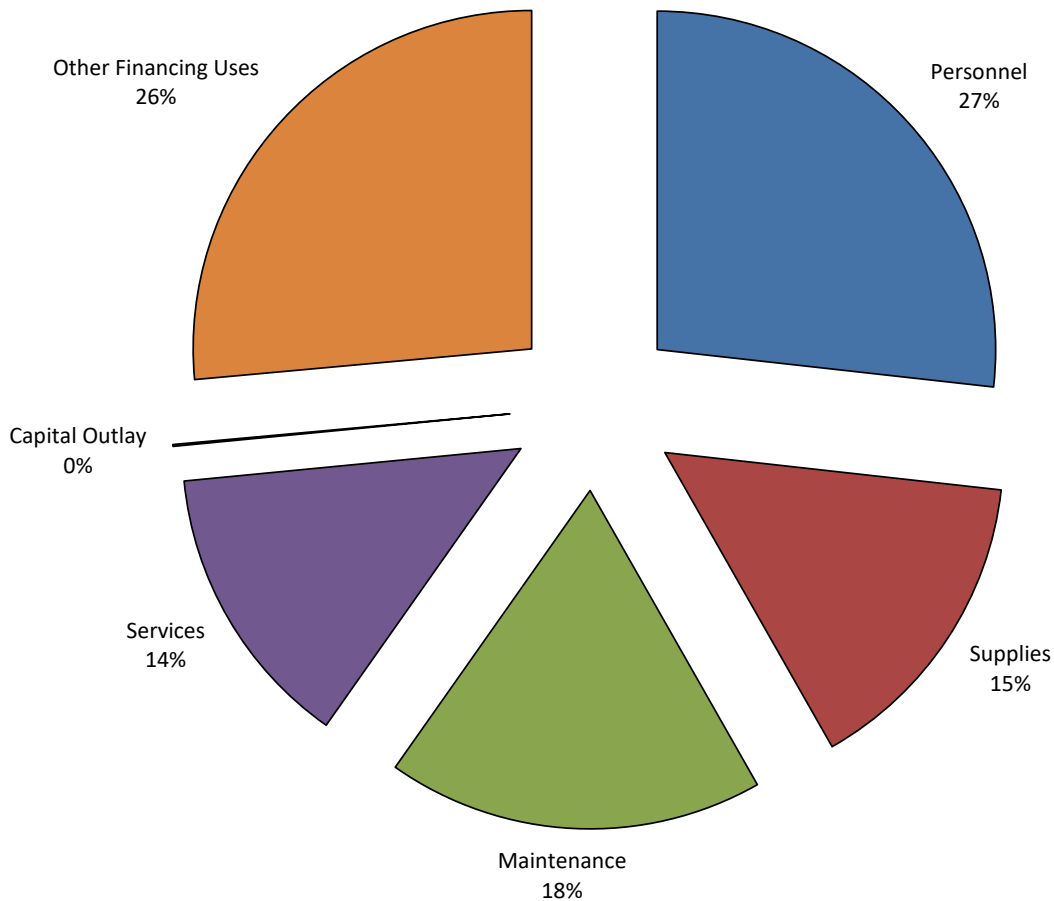
FY 2019-2020 Expenses by Division



**002 - Utility Fund
Category Summary**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
0000	Personnel	\$ 1,382,168	\$ 1,392,331	\$ 1,480,380	\$ 1,419,010	\$ 1,529,050
1000	Supplies	598,870	590,881	766,120	828,420	857,240
2000	Maintenance	465,883	1,051,096	1,342,650	1,329,430	1,027,800
3000	Services	775,663	567,582	625,070	639,060	782,960
7000	Capital Outlay	22,633	139,736	5,000	2,450	5,000
8000	Other Financing Uses	1,124,620	4,550,551	1,559,250	1,559,250	1,510,730
Utility Fund		\$ 4,369,835	\$ 8,292,177	\$ 5,778,470	\$ 5,777,620	\$ 5,712,780

FY 2019-2020 Expenses by Category



002 - Utility Fund
Line Item Detail

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 836,752	\$ 882,127	\$ 936,890	\$ 905,690	\$ 967,430
0150	Overtime	63,984	28,600	35,730	34,350	35,730
0200	Taxes	67,378	68,625	77,720	69,180	79,630
0250	Retirement	159,886	157,675	170,610	163,480	178,930
0300	Group Insurance	230,903	230,702	231,100	223,270	240,810
0310	W/C Insurance	14,877	12,957	16,070	12,450	14,070
0320	Disability Insurance	4,961	4,779	5,860	4,190	6,050
0900	Other Post Employment Benefits	3,427	6,866	6,400	6,400	6,400
Total Personnel		1,382,168	1,392,331	1,480,380	1,419,010	1,529,050
Supplies						
1100	Chemical	63,021	57,011	67,000	71,680	67,000
1400	Office & Postage	9,496	13,485	12,800	11,000	11,300
1600	Safety & Health	7,103	8,700	6,900	9,000	6,900
1650	Shop Supplies	8,434	7,893	8,500	11,100	15,500
1700	Small Tools & Equipment	10,951	13,919	12,500	11,100	12,500
1800	Surface Water Fees	477,765	467,864	624,090	695,000	713,330
1850	Uniform & Apparel	610	1,985	1,900	2,130	1,900
1900	Vehicle & Eqpt. Supplies	21,488	20,025	32,430	17,410	28,810
Total Supplies		598,870	590,881	766,120	828,420	857,240
Maintenance						
2050	Building Maintenance	4,090	7,322	5,400	5,380	58,900
2100	Property Maintenance	400	242	67,000	43,100	55,500
2200	Machine & Eqpt. Maintenance	17,052	21,232	14,900	17,550	14,600
2450	Vehicle Maintenance	11,025	18,139	18,000	16,500	18,500
2500	Collection System Maintenance	86,227	240,323	272,000	270,000	167,000
2550	Lift Station Maintenance	70,913	111,730	175,000	175,000	165,000
2600	Treatment Plant Maintenance	58,687	449,559	547,800	535,000	135,000
2650	Water System Maintenance	210,949	196,037	217,500	219,000	247,500
2900	Service Contracts	6,540	6,511	25,050	47,900	165,800
Total Maintenance		465,883	1,051,096	1,342,650	1,329,430	1,027,800

**002 - Utility Fund
Line Item Detail**

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Services					
3110 Communication	10,041	11,431	13,320	13,400	18,280
3130 Consultant / Prof. Services	96,023	29,158	36,800	66,200	195,800
3170 Disposal	81,506	82,714	86,000	86,000	86,000
3190 Dues, Subscriptions, Books	586	555	580	540	600
3310 General Insurance	62,031	61,770	61,710	63,720	61,710
3312 Sec125 Admin Fees	678	-	-	-	-
3460 Regulatory Services	38,746	38,078	37,250	36,130	37,450
3530 Professional Development	26,734	30,930	28,500	28,500	28,500
3630 Rentals	-	154	1,500	450	350
3650 Collection/Analysis	73,109	67,854	110,630	87,000	95,630
3750 Uniform Service	5,905	4,994	5,620	5,510	5,620
3770 Utilities	339,926	217,770	211,870	212,830	212,020
3780 Water Charges	12,987	16,525	13,220	20,710	17,360
3880 Information Technology	27,390	5,650	18,070	18,070	23,640
Total Services	775,663	567,582	625,070	639,060	782,960
Capital Outlay					
7200 Machine & Equipment	22,633	139,736	-	-	-
7300 New Tap Installation	-	-	5,000	2,450	5,000
Total Capital Outlay	22,633	139,736	5,000	2,450	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	512,300	2,006,557	507,600	507,600	509,820
8008 Transfer to Equipment Repl Fund	93,670	100,430	206,250	206,250	155,510
8015 Transfer to Construction Fund	268,650	188,690	-	-	-
8035 Transfer to Debt Svc Rsrv Fund	-	-	595,400	595,400	595,400
8036 Transfer to 2018 CO Fund	-	2,004,874	-	-	-
Other Financing Uses	1,124,620	4,550,551	1,559,250	1,559,250	1,510,730
Utility Fund	\$ 4,369,835	\$ 8,292,177	\$ 5,778,470	\$ 5,777,620	\$ 5,712,780

FY 2019-20 Capital Expenses**Utility Fund****Water**

7300	New taps	\$	5,000
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Utility Fund	\$	5,000
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FY 2019-20 Supplemental Requests**Utility Fund****Water**

2900	Maintenance management software	\$	60,000
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Wastewater

2900	Maintenance management software		70,000
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Utility Fund	\$	130,000
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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 2018-2019

- Implemented an automatic water meter reading system
- Continued the meter upgrade and replacement program
- Rehabilitated three lift stations
- Upgraded the force main at one lift station
- Repaired the storm sewer at Travis Street and Professional Park

City Council Goals That Are Addressed In The FY 2019-2020 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 2019-2020

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 2019-2020 BUDGET

- Surface water expense increases due to a greater volume of consumption and elevated capital costs
- Property maintenance costs rise to replace the perimeter fencing at the Magnolia water plant
- Water system maintenance expense grows to replace water well meters and clean water lines
- Service contract costs reflect a supplementary request to purchase maintenance management software

<u>WORKLOAD MEASURES</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ESTIMATE</u>	<u>2019-2020 BUDGET</u>
Average number of active meter reads per month	1,417	1,521	1,550	1,640
Linear feet of water line maintained	274,966	279,000	291,477	297,000
Average daily flow (gallons)	1,603,000	1,817,000	1,618,000	1,815,000

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%

<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
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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 373,786	\$ 393,470	\$ 425,710	\$ 399,630	\$ 433,500
0150	Overtime	33,672	15,187	16,730	18,870	16,730
0200	Taxes	31,134	30,865	35,500	30,600	35,880
0250	Retirement	73,221	70,815	77,610	72,620	80,310
0300	Group Insurance	104,023	114,833	111,330	100,760	123,630
0310	W/C Insurance	7,206	6,617	7,690	5,960	6,620
0320	Disability Insurance	2,204	2,233	2,680	1,820	2,730
0900	Other Post-Employment Benefits	1,618	3,242	3,000	3,000	3,000
Total Personnel		626,862	637,262	680,250	633,260	702,400
Supplies						
1100	Chemical	1,423	1,617	1,000	1,080	1,000
1400	Office & Postage	5,643	6,682	6,300	5,700	6,300
1600	Safety & Health	3,378	3,580	3,000	3,900	3,000
1650	Shop Supplies	5,018	4,886	5,000	6,500	6,000
1700	Small Tools & Equipment	6,684	8,016	8,500	7,600	8,500
1800	Surface Water	477,765	467,864	624,090	695,000	713,330
1850	Uniform & Apparel	-	552	500	750	500
1900	Vehicle & Eqpt. Supplies	10,885	9,915	15,790	8,220	14,010
Total Supplies		510,796	503,111	664,180	728,750	752,640
Maintenance						
2050	Building Maintenance	2,357	3,952	4,400	4,000	10,400
2100	Property Maintenance	-	-	1,000	100	21,000
2200	Machine & Eqpt. Maintenance	4,494	10,415	4,400	7,500	4,400
2450	Vehicle Maintenance	3,029	7,404	6,500	4,500	6,500
2650	Water System Maintenance	210,949	196,037	217,500	219,000	247,500
2900	Service Contracts	6,315	6,511	25,050	46,000	95,800
Total Maintenance		227,144	224,319	258,850	281,100	385,600
Services						
3110	Communication	4,784	6,232	5,370	6,700	9,430
3130	Consultant / Prof. Services	43,603	5,701	6,800	34,000	10,800
3190	Dues, Subscriptions, Books	103	185	200	200	200
3310	General Insurance	16,396	16,086	16,070	17,790	16,070
3312	Sec 125 Admin Fees	168	-	-	-	-
3460	Regulatory Services	15,617	18,882	19,900	18,750	19,900
3530	Professional Development	13,054	15,218	14,000	14,000	14,000
3630	Rentals	-	90	500	-	100
3650	Collection / Analysis	4,606	9,951	21,630	13,000	21,630
3750	Uniform Service	3,219	2,958	3,460	3,400	3,460
3770	Utilities	50,514	36,001	34,950	31,830	35,100
3880	Information Technology	13,700	2,830	9,040	9,040	11,820
Total Services		165,763	114,134	131,920	148,710	142,510

002 - Utility Fund / Water (82504-00)

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Capital Outlay					
7200 Machine & Equipment	-	139,736	-	-	-
7300 New Tap Installation	-	-	5,000	2,450	5,000
Total Capital Outlay	-	139,736	5,000	2,450	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	-	25,091	141,030	141,030	142,650
8008 Transfer to Eqpt Repl Fund	29,820	34,160	82,170	82,170	84,620
8015 Transfer to Wtr/Swr Constr Fund	142,500	-	-	-	-
8035 Transfer to Debt Svc Rsrv Fund	-	-	595,400	595,400	595,400
8036 Transfer to 2018B CO Fund	-	2,004,874	-	-	-
Total Other Financing Uses	297,320	2,189,125	943,600	943,600	947,670
Water	\$ 1,827,886	\$ 3,807,687	\$ 2,683,800	\$ 2,737,870	\$ 2,935,820



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 2019-2020

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 2019-2020 BUDGET

- Building maintenance expense increases to replace air conditioners and roofs
- Property maintenance costs fall after replacing the perimeter fencing around the service center during FY 18-19
- Treatment plant maintenance expense declines after replacing the belt press and screens last year
- Service contract costs reflect a supplementary request to purchase maintenance management software
- Charges for professional services grow to perform an infiltration and inflow study

<u>WORKLOAD MEASURES</u>	<u>2017-2018 ACTUAL</u>	<u>2018-2019 BUDGET</u>	<u>2018-2019 ESTIMATE</u>	<u>2019-2020 BUDGET</u>
Number of lift stations maintained	19	19	19	20
Linear feet of wastewater lines maintained	183,250	183,250	186,829	188,936
Average gallons treated per day	1,246,000	1,350,000	1,300,000	1,340,000

PERFORMANCE MEASURES

Percent of days in compliance with quality standards	100%	100%	100%	100%
Percent of grease traps inspected annually	100%	100%	100%	100%
Percent of sewer lines cleaned annually	15%	15%	15%	15%

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

002 - Utility Fund / Wastewater (82505-00)

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 359,662	\$ 376,766	\$ 393,670	\$ 391,510	\$ 409,880
0150	Overtime	25,646	11,629	17,000	8,440	17,000
0200	Taxes	28,387	29,345	32,660	29,580	33,740
0250	Retirement	67,718	67,183	72,040	70,290	76,140
0300	Group Insurance	99,039	81,666	86,290	89,070	84,000
0310	W/C Insurance	5,921	4,729	6,290	4,870	5,570
0320	Disability Insurance	2,134	1,889	2,440	1,730	2,540
0900	Other Post-Employment Benefits	1,428	2,861	2,600	2,600	2,600
Total Personnel		589,935	576,068	612,990	598,090	631,470
Supplies						
1100	Chemical	60,698	54,632	65,000	70,000	65,000
1400	Office & Postage	3,645	4,467	4,000	4,000	4,000
1600	Safety & Health	2,896	3,570	3,000	4,100	3,000
1650	Shop Supplies	2,579	2,009	2,500	4,200	8,500
1700	Small Tools & Equipment	3,684	5,027	3,000	3,000	3,000
1850	Uniform & Apparel	376	952	900	900	900
1900	Vehicle & Eqpt. Supplies	6,181	5,003	10,120	4,030	8,350
Total Supplies		80,060	75,660	88,520	90,230	92,750
Maintenance						
2050	Building Maintenance	1,733	3,371	1,000	1,380	48,500
2100	Property Maintenance	400	242	66,000	43,000	34,500
2200	Machine & Eqpt. Maintenance	12,558	10,651	10,000	10,000	10,000
2450	Vehicle Maintenance	4,129	5,131	5,000	4,800	5,000
2500	Collection System Maintenance	66,933	208,094	107,000	80,000	137,000
2550	Lift station Maintenance	70,913	111,730	175,000	175,000	165,000
2600	Treatment Plant Maintenance	58,687	449,559	547,800	535,000	135,000
2900	Service Contracts	225	-	-	1,900	70,000
Total Maintenance		215,578	788,777	911,800	851,080	605,000
Services						
3110	Communication	4,034	3,791	6,450	5,300	7,350
3130	Consultant / Prof. Services	49,669	20,750	-	4,200	180,000
3170	Disposal	81,506	82,714	86,000	86,000	86,000
3190	Dues, Subscriptions, Books	293	185	190	200	200
3310	General Insurance	45,635	45,684	45,640	45,930	45,640
3312	Sec 125 Admin Fees	342	-	-	-	-
3460	Regulatory Services	23,029	19,096	17,250	17,280	17,450
3530	Professional Development	8,525	10,557	10,000	10,000	10,000
3630	Rentals	-	64	1,000	450	250
3650	Collection / Analysis	68,503	57,903	89,000	74,000	74,000
3750	Uniform Service	1,910	1,644	1,760	1,710	1,760
3770	Utilities	289,412	181,769	176,920	181,000	176,920
3780	Water Charges	12,987	16,525	13,220	20,710	17,360
3880	Information Technology	13,690	2,820	9,030	9,030	11,820
Total Services		599,536	443,502	456,460	455,810	628,750

002 - Utility Fund / Wastewater (82505-00)

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Capital Outlay					
7200 Machine & Equipment	22,633	-	-	-	-
Total Capital Outlay	22,633	-	-	-	-
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	512,300	1,981,466	366,570	366,570	367,170
8008 Transfer to Eqpt Repl Fund	26,600	33,370	71,480	71,480	50,480
8015 Transfer to Wtr/Swr Constr Fund	126,150	188,690	-	-	-
Total Other Financing Uses	790,050	2,328,526	563,050	563,050	542,650
Wastewater	\$ 2,297,791	\$ 4,212,533	\$ 2,632,820	\$ 2,558,260	\$ 2,500,620



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 2019-2020

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 2019-2020 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Collection system maintenance expense falls after the repair of Travis Street and Professional Park storm sewers last year
- Charges for professional services decrease after renewing the storm water management program permit during FY 18-19
- Transfers for equipment replacement shrink due to a lower contribution level

WORKLOAD MEASURES

	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATE	2019-2020 BUDGET
Number of catch basins maintained	805	825	834	860
Linear feet of storm drains maintained	161,812	165,000	175,081	177,534
Total area of impervious surface (acres)	960	975	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%

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

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel					
0100 Salary & Wages	\$ 103,305	\$ 111,892	\$ 117,510	\$ 114,550	\$ 124,050
0150 Overtime	4,666	1,784	2,000	7,040	2,000
0200 Taxes	7,858	8,415	9,560	9,000	10,010
0250 Retirement	18,947	19,677	20,960	20,570	22,480
0300 Group Insurance	27,841	34,203	33,480	33,440	33,180
0310 W/C Insurance	1,750	1,612	2,090	1,620	1,880
0320 Disability Insurance	623	656	740	640	780
0900 Other Post-Employment Benefits	381	762	800	800	800
Total Personnel	165,371	179,001	187,140	187,660	195,180
Supplies					
1100 Chemical	900	762	1,000	600	1,000
1400 Office & Postage	207	2,337	2,500	1,300	1,000
1600 Safety & Health	829	1,550	900	1,000	900
1650 Shop Supplies	837	998	1,000	400	1,000
1700 Small Tools & Equipment	583	876	1,000	500	1,000
1850 Uniform & Apparel	234	481	500	480	500
1900 Vehicle & Eqpt. Supplies	4,423	5,106	6,520	5,160	6,450
Total Supplies	8,014	12,110	13,420	9,440	11,850
Maintenance					
2200 Machine & Eqpt. Maintenance	-	167	500	50	200
2450 Vehicle Maintenance	3,867	5,604	6,500	7,200	7,000
2500 Stormwater Coll. System Maint	19,294	32,229	165,000	190,000	30,000
Total Maintenance	23,161	38,000	172,000	197,250	37,200
Services					
3110 Communication	1,223	1,408	1,500	1,400	1,500
3130 Consultant / Prof. Services	2,751	2,708	30,000	28,000	5,000
3190 Dues, Subscriptions, Books	190	185	190	140	200
3312 Sec 125 Admin Fees	168	-	-	-	-
3460 Regulatory Services	100	100	100	100	100
3530 Professional Development	5,155	5,154	4,500	4,500	4,500
3750 Uniform Service	776	392	400	400	400
Total Services	10,363	9,946	36,690	34,540	11,700
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	37,250	32,900	52,600	52,600	20,410
Total Other Financing Uses	37,250	32,900	52,600	52,600	20,410
Drainage	\$ 244,159	\$ 271,957	\$ 461,850	\$ 481,490	\$ 276,340

Utility Debt Service Reserve Fund Overview / Statement of Fund Balance

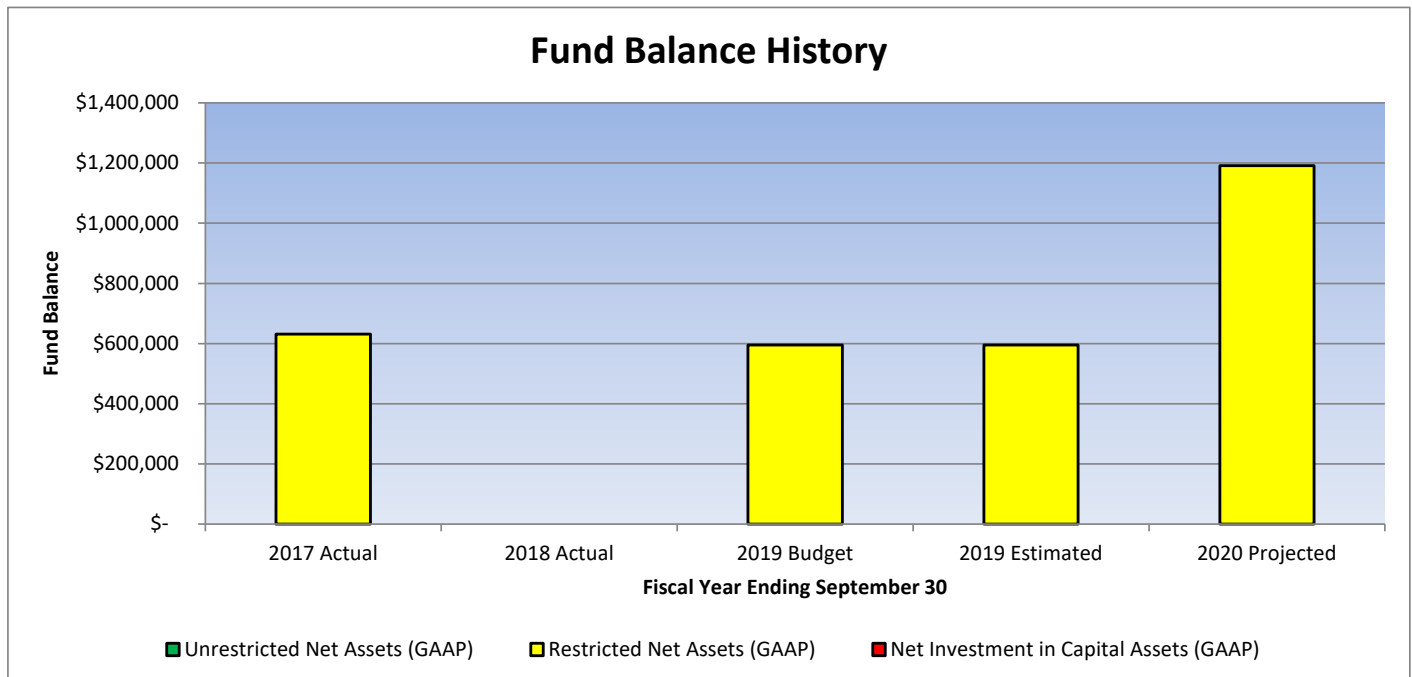
Beginning in FY 2017-18, revenue that is collected prior to the issuance of debt for the 42" water line replacement project will be deposited into the Debt Service Reserve Fund for the sole purpose of building a reserve for bond issues related to major infrastructure.

Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ 631,520	\$ 631,520	\$ -	\$ -	\$ 595,400
Revenues ¹	-	-	595,400	595,400	595,400
Expenses	-	(631,520)	-	-	-
Net Increase / (Decrease) in Fund Balance	-	(631,520)	595,400	595,400	595,400
Ending Restricted Net Assets (Budget)	\$ 631,520	\$ -	\$ 595,400	\$ 595,400	\$ 1,190,800
Reconciliation to GAAP:					
Ending Restricted Net Assets (Budget)	\$ 631,520	\$ -	\$ 595,400	\$ 595,400	\$ 1,190,800
Adjustment ²	-	-	-	-	-
Restricted Net Assets (GAAP)	631,520	-	595,400	595,400	1,190,800
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	631,520	\$ -	\$ 595,400	\$ 595,400	\$ 1,190,800

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 2016-2017		Actual 2017-2018		Budget 2018-2019		Estimate 2018-2019		Budget 2019-2020	
Other Financing Sources											
8202	Transfer from Utility Fund	\$	-	\$	-	\$	595,400	\$	595,400	\$	595,400
Total Other Financing Sources		-		-		595,400		595,400		595,400	
Utility Debt Svc Reserve Fund		\$	-	\$	-	\$	595,400	\$	595,400	\$	595,400

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

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Other Financing Uses						
8002	Transfer to Utility Fund	\$ -	\$ 631,520	\$ -	\$ -	\$ -
Total Other Financing Uses		-	631,520	-	-	-
Utility Debt Svc Reserve Fund		\$ -	\$ 631,520	\$ -	\$ -	\$ -

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, 2019 is comprised of the following debt issues:

Description	Principal
Certificates of Obligation, Series 2018B	\$ 1,910,000
Total Certificates of Obligation	\$ 1,910,000
General Obligation Refunding Bonds, Series 2014	3,585,000
Total General Obligation Bonds	\$ 3,585,000
Total Utility Long-Term Debt	\$ 5,495,000

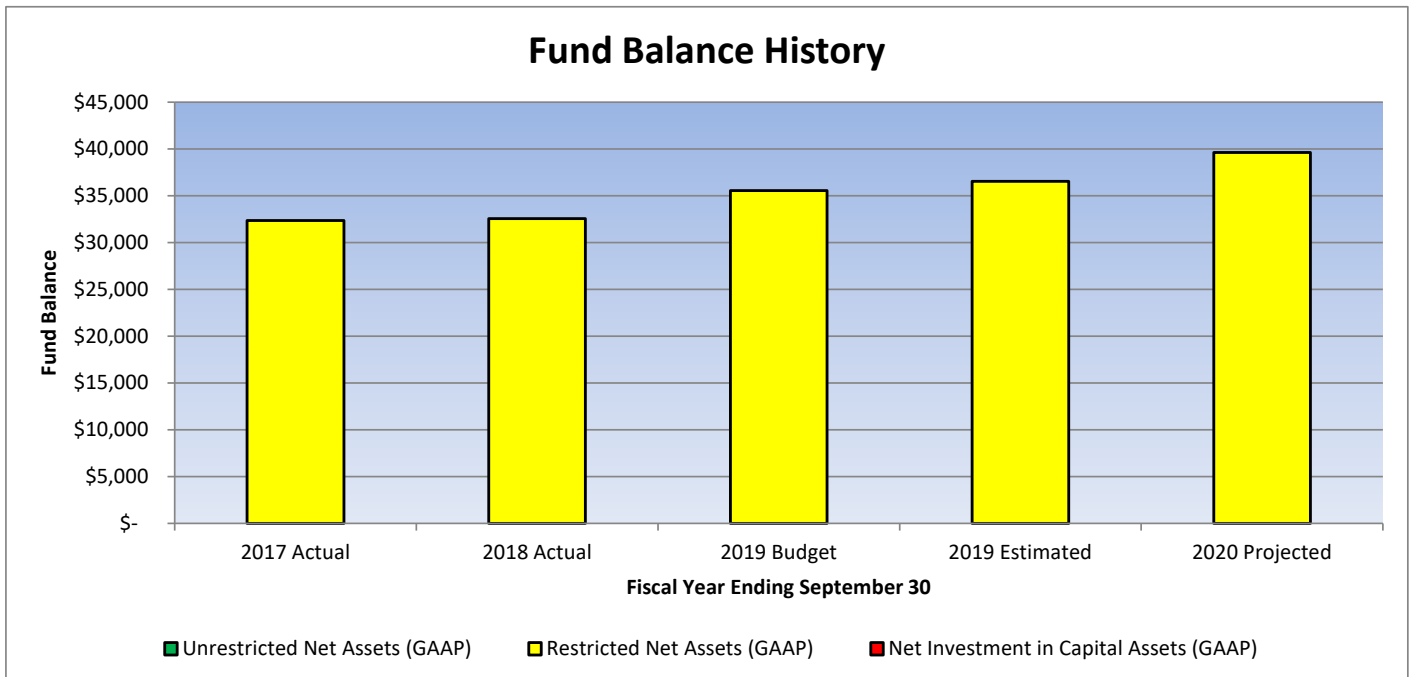
**Utility Interest and Sinking Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
<u>Budget Basis:</u>					
Beginning Restricted Net Assets (GAAP)	\$ 32,473	\$ 32,350	\$ 32,573	\$ 32,573	\$ 36,533
Revenues ¹	512,461	2,008,823	510,590	510,760	512,900
Expenses	(512,584)	(2,008,600)	(507,600)	(506,800)	(509,820)
Net Increase / (Decrease) in Fund Balance	(123)	223	2,990	3,960	3,080
Ending Restricted Net Assets (Budget)	\$ 32,350	\$ 32,573	\$ 35,563	\$ 36,533	\$ 39,613
<u>Reconciliation to GAAP:</u>					
Ending Restricted Net Assets (Budget)	\$ 32,350	\$ 32,573	\$ 35,563	\$ 36,533	\$ 39,613
Adjustment ²	-	-	-	-	-
Restricted Net Assets (GAAP)	32,350	32,573	35,563	36,533	39,613
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	32,350	32,573	35,563	36,533	39,613

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Miscellaneous Income						
6050	Interest Income	\$ 161	\$ 2,266	\$ 2,990	\$ 3,160	\$ 3,080
Total Miscellaneous Income		161	2,266	2,990	3,160	3,080
Other Financing Sources						
8102	Transfer from Utility Fund	512,300	2,006,557	507,600	507,600	509,820
Total Other Financing Sources		512,300	2,006,557	507,600	507,600	509,820
Utility Interest & Sinking Fund		\$ 512,461	\$ 2,008,823	\$ 510,590	\$ 510,760	\$ 512,900

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

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Services						
3080	Financial	\$ 1,400	\$ 3,150	\$ 2,200	\$ 1,400	\$ 2,200
Total Services		1,400	3,150	2,200	1,400	2,200
Debt Service						
5003	Principal - 2008 W&S Rev Bonds	80,000	1,560,000	-	-	-
5005	Principal - 2014 GO Ref Bonds	215,000	225,000	235,000	235,000	245,000
5019	Principal - 2018B CO	-	-	65,000	65,000	70,000
5503	Interest - 2008 W&S Rev Bonds	68,121	55,896	-	-	-
5505	Interest - 2014 GO Ref Bonds	148,063	139,463	130,470	130,470	121,070
5519	Interest - 2018B CO	-	25,091	74,930	74,930	71,550
Total Debt Service		511,184	2,005,450	505,400	505,400	507,620
Utility Interest & Sinking Fund		\$ 512,584	\$ 2,008,600	\$ 507,600	\$ 506,800	\$ 509,820

Utility Interest & Sinking Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2019				\$ 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	<u>\$ 7,036,767</u>	<u>\$ 5,495,000</u>	<u>\$ 1,541,767</u>	<u>\$ -</u>

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.

	Payment	Principal	Interest	Principal Balance
9/30/2019				\$ 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	\$ 2,662,777	\$ 1,910,000	\$ 752,777	\$ -

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
9/30/2019				\$ 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	\$ 4,373,988	\$ 3,585,000	\$ 788,988	\$ -



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.

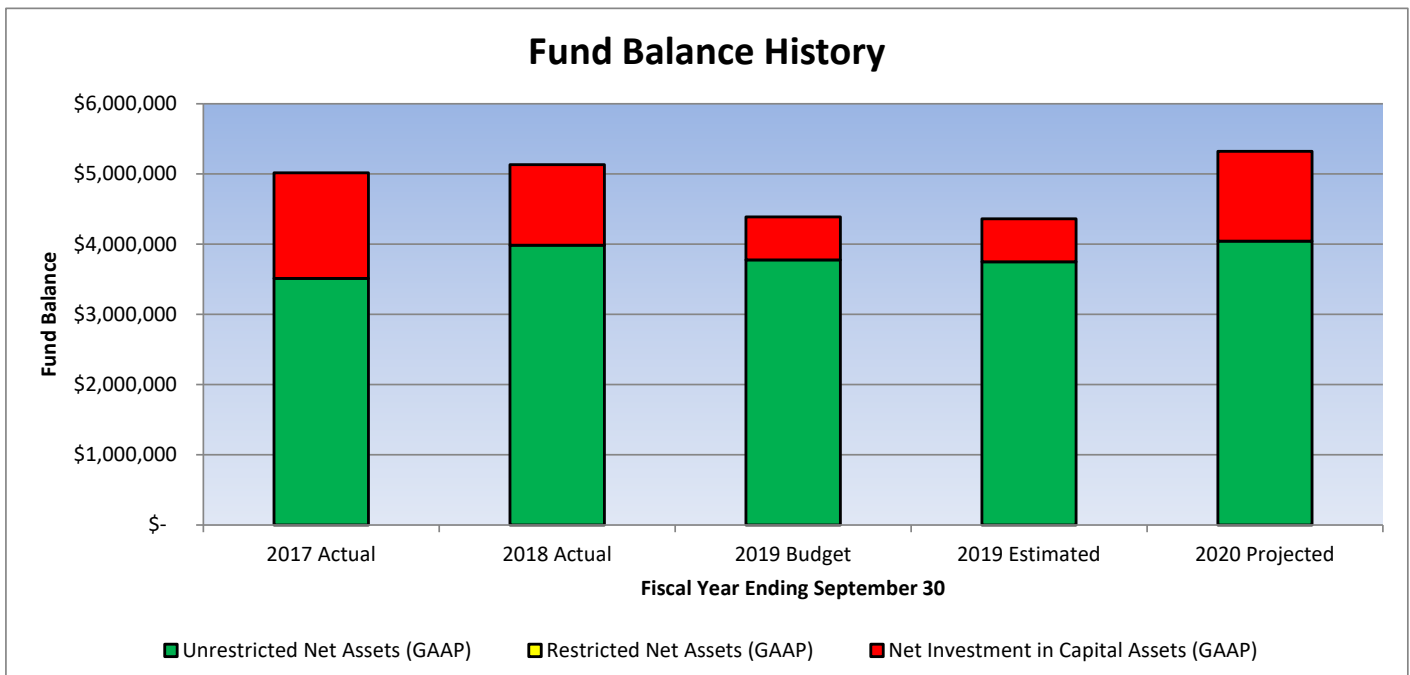
In FY 2019-20, a total of \$828,040 will be transferred into this fund from other divisions. Divisions within the General Fund will transfer \$666,730 (100% of full annual replacement amount). The Utility Fund will transfer \$155,510 (100% of full annual replacement amount). The Information Technology Fund will transfer \$5,800 (100% of full annual replacement amount).

Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 3,177,146	\$ 3,513,410	\$ 3,984,102	\$ 3,984,102	\$ 3,750,212
Revenues ¹	761,361	794,378	1,055,800	1,062,120	888,040
Expenses	(462,862)	(373,506)	(1,265,000)	(1,296,010)	(594,000)
Net Increase / (Decrease) in Fund Balance	298,499	420,872	(209,200)	(233,890)	294,040
Ending Unrestricted Net Assets (Budget)	\$ 3,475,645	\$ 3,934,282	\$ 3,774,902	\$ 3,750,212	\$ 4,044,252
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ 3,475,645	\$ 3,934,282	\$ 3,774,902	\$ 3,750,212	\$ 4,044,252
Adjustment ²	37,765	49,820	-	-	-
Unrestricted Net Assets (GAAP)	3,513,410	3,984,102	3,774,902	3,750,212	4,044,252
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	1,504,340	1,149,115	612,048	612,048	1,277,577
Total Fund Balance (GAAP)	5,017,750	5,133,217	4,386,950	4,362,260	5,321,829

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Miscellaneous Income					
6050 Interest Income	\$ 19,794	\$ 51,262	\$ 55,680	\$ 62,000	\$ 60,000
6070 Unrealized Gain / Loss	(5,105)	(39)	-	-	-
6100 Other Income	-	10,900	-	-	-
6150 Sale of City Assets	88,908	42,395	-	-	-
Total Miscellaneous Income	103,598	104,518	55,680	62,000	60,000
Other Financing Sources					
8101 Transfer from General Fund	554,470	587,430	788,070	788,070	666,730
8102 Transfer from Utility Fund	93,670	100,430	206,250	206,250	155,510
8110 Transfer from Fund 010	6,623	-	-	-	-
8145 Transfer from Info Tech Fund	3,000	2,000	5,800	5,800	5,800
8999 Use of PY Fund Balance	-	-	79,200	-	-
Total Other Financing Sources	657,763	689,860	1,079,320	1,000,120	828,040
Equipment Replacement Fund	\$ 761,361	\$ 794,378	\$ 1,135,000	\$ 1,062,120	\$ 888,040

**008 - Equipment Replacement Fund
Expenses**

Object Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Capital Outlay					
7250 City Manager - Vehicles	\$ -	\$ 38,934	\$ 29,000	\$ 30,900	\$ -
7250 CD Admin - Vehicles	-	-	-	-	28,000
7250 CD Recreation - Vehicles	-	65,927	-	-	-
7250 PW Admin - Vehicles	28,054	22,154	33,000	35,530	35,000
7200 PW Maint - Machine & Eqpt.	-	-	-	12,000	12,000
7250 PW Maint - Vehicles	-	-	111,000	106,130	-
7200 PW Parks - Machine & Eqpt.	-	36,453	-	-	-
7250 PW Parks - Vehicles	-	-	81,000	83,270	-
7250 PD Admin - Vehicles	71,632	83,068	60,000	110,210	64,000
7250 PD CID - Vehicles	37,101	-	90,000	298,270	42,000
7250 PD Patrol - Vehicles	170,371	67,564	420,000	193,760	363,000
7250 Fire Prevention - Vehicles	-	-	45,000	52,120	-
7250 Fire Operations - Vehicles	-	-	130,000	131,160	-
7200 Water - Machine & Eqpt.	28,405	-	158,000	130,970	50,000
7250 Water - Vehicles	27,674	30,591	81,000	83,890	-
7250 Wastewater - Vehicles	71,822	-	27,000	27,800	-
7250 Drainage - Vehicles	27,803	-	-	-	-
7250 Info Tech - Vehicles	-	28,816	-	-	-
Total Capital Outlay	462,862	373,506	1,265,000	1,296,010	594,000
Equipment Replacement Fund	\$ 462,862	\$ 373,506	\$ 1,265,000	\$ 1,296,010	\$ 594,000

Information Technology Fund Overview / Statement of Fund Balance

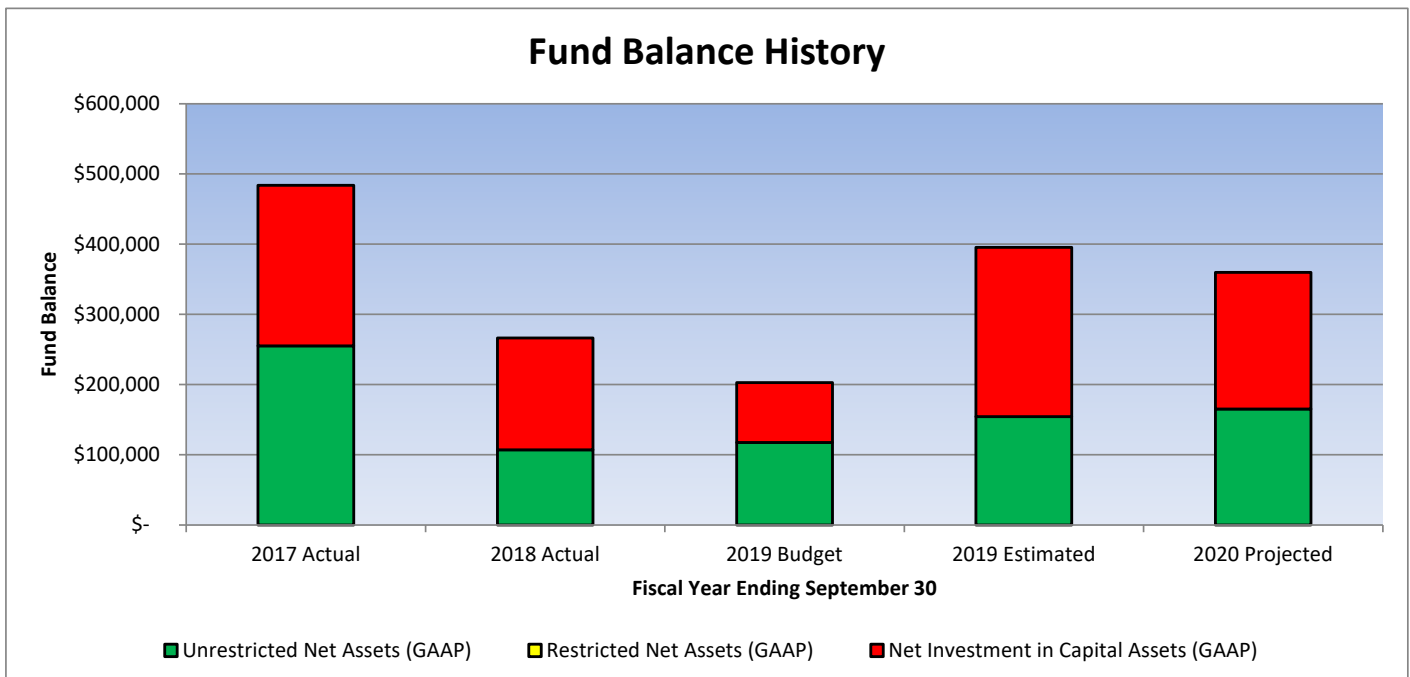
The Information Technology Fund is an internal service fund used to account for all costs of providing general information technology services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 239,541	\$ 255,064	\$ 107,205	\$ 107,205	\$ 154,315
Revenues ¹	759,894	851,801	990,360	986,600	761,490
Expenses	(728,173)	(972,596)	(979,930)	(939,490)	(750,520)
Net Increase / (Decrease) in Net Assets	31,721	(120,795)	10,430	47,110	10,970
Ending Unrestricted Net Assets (Budget)	\$ 271,262	\$ 134,269	\$ 117,635	\$ 154,315	\$ 165,285
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ 271,262	\$ 134,269	\$ 117,635	\$ 154,315	\$ 165,285
Adjustment ²	(16,198)	(27,064)	-	-	-
Unrestricted Net Assets (GAAP)	255,064	107,205	117,635	154,315	165,285
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	228,622	159,048	85,218	241,140	194,496
Total Fund Balance (GAAP)	\$ 483,686	\$ 266,253	\$ 202,853	\$ 395,455	\$ 359,781

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Charges for Service					
5600 IT Services - General Fund	\$ 724,780	\$ 839,880	\$ 961,860	\$ 961,860	\$ 728,940
5610 IT Services - Utility Fund	27,390	5,650	18,070	18,070	23,640
Total Charges for Service	752,170	845,530	979,930	979,930	752,580
Miscellaneous Income					
6050 Interest Income	491	6,271	10,430	6,670	8,910
6100 Other Income	7,233	-	-	-	-
Total Miscellaneous Income	7,724	6,271	10,430	6,670	8,910
Information Technology Fund	\$ 759,894	\$ 851,801	\$ 990,360	\$ 986,600	\$ 761,490

FY 2019-20 Capital Expenses**Information Technology Fund****Information Technology**

7100	Wireless network system	\$	5,500
7100	SQL database and operating system		15,000
7100	Microsoft Exchange upgrade		9,000
7100	Cisco Call Manager and Call Unity upgrade		11,000

Information Technology Fund	\$	40,500
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Information Technology Fund

DIVISIONS

Information Technology

MISSION

The mission of the Information Technology function is to provide end users with the technological tools necessary to excel in their jobs and to partner with users to analyze, inform, and implement technology to improve workflow and operational practices.

SIGNIFICANT INFORMATION TECHNOLOGY ACHIEVEMENTS DURING FY 2018-2019

- Reequipped all city buildings with modern fiber optic wiring to facilitate higher data throughput speeds
- Replaced the city-wide proprietary security alarm/monitoring system to provide more efficient services
- Replaced the cybersecurity software to better protect the city

City Council Goals That Are Addressed In The FY 2019-2020 Annual Budget

Information Technology

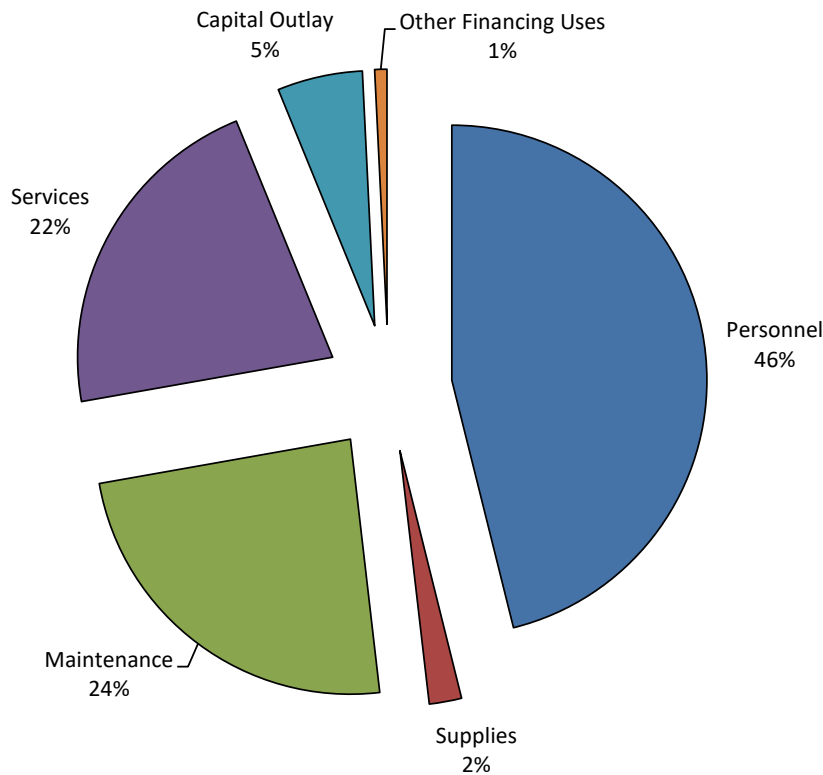
OS1 – Maintain a strong, fiscally sustainable organization



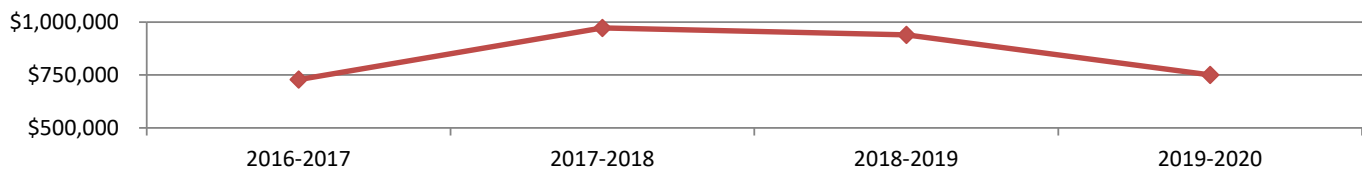
**Information Technology Fund
Expense Summary**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
0000	Personnel	\$ 300,741	\$ 313,938	\$ 333,210	\$ 325,160	\$ 346,080
1000	Supplies	13,313	11,258	16,350	8,970	15,400
2000	Maintenance	174,159	201,569	176,390	172,220	180,510
3000	Services	149,961	84,336	234,580	146,340	162,230
7000	Capital Outlay	6,249	22,496	13,600	81,000	40,500
8000	Other Financing Uses	83,751	339,000	205,800	205,800	5,800
Information Technology Fund		\$ 728,173	\$ 972,596	\$ 979,930	\$ 939,490	\$ 750,520

FY 2019-2020 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 2019-2020

OS1: Maintain a strong, fiscally sustainable organization

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

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

Goal: Propose cost-effective hardware to ensure data recovery from emergency incidents

Action Item: Replace the existing backup/disaster recovery equipment and update procedures for retrieving data

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

Action Item: Upgrade the wireless communications equipment to enhance service delivery

SIGNIFICANT CHANGES IN THE FY 2019-2020 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Communication expenses rise to purchase software that will protect the city against cybersecurity threats
- Computer replacement costs fall after replacing the server system during FY 18-19
- Transfers for IT projects decline after rewiring city buildings in the prior year

WORKLOAD MEASURES

	2017-2018 ACTUAL	2018-2019 BUDGET	2018-2019 ESTIMATE	2019-2020 BUDGET
Number of divisions served	26	25	25	25
Number of computers supported	542	535	546	548
Number of requests for service	1,100	1,200	1,100	1,100

PERFORMANCE MEASURES

Percent of service requests cleared within 3 days of receipt	98%	99%	99%	99%
Percent of system reliability	99%	98%	98%	98%
Number of computers supported per full-time equivalent	180	178	182	182

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Personnel						
0100	Salary & Wages	\$ 206,922	\$ 226,718	\$ 240,090	\$ 234,440	\$ 249,820
0150	Overtime	9,492	1,422	2,400	2,380	2,400
0200	Taxes	16,313	17,363	19,170	17,780	19,840
0250	Retirement	38,318	39,491	42,230	41,910	44,990
0300	Group Insurance	26,985	25,389	25,530	25,090	25,310
0310	W/C Insurance	883	814	1,070	830	940
0320	Disability Insurance	1,256	1,309	1,520	1,300	1,580
0900	Other Post-Employment Benefits	571	1,433	1,200	1,430	1,200
Total Personnel		300,741	313,938	333,210	325,160	346,080
Supplies						
1300	Kitchen & Janitorial	878	696	950	790	-
1400	Office & Postage	6,212	8,348	8,750	6,000	8,750
1700	Small Tools & Equipment	5,696	1,826	5,600	1,500	5,600
1850	Uniform & Apparel	258	-	500	180	500
1900	Vehicle & Eqpt. Supplies	269	389	550	500	550
Total Supplies		13,313	11,258	16,350	8,970	15,400
Maintenance						
2050	Building Maintenance	60	-	-	-	-
2200	Machine & Eqpt. Maintenance	19,189	22,182	22,750	22,000	24,750
2450	Vehicle Maintenance	578	228	300	220	300
2900	Service Contracts	154,332	179,159	153,340	150,000	155,460
Total Maintenance		174,159	201,569	176,390	172,220	180,510
Services						
3110	Communication	31,105	24,192	28,790	28,350	46,590
3130	Consultant / Prof. Services	11,429	3,840	9,200	2,500	9,500
3135	Website Development	4,551	5,028	13,000	12,340	5,200
3190	Dues, Subscriptions, Books	150	150	200	200	200
3310	General Insurance	2,129	2,132	2,130	2,030	2,130
3312	Sec 125 Admin Fees	168	-	-	-	-
3330	Janitorial Services	457	481	490	480	-
3530	Professional Development	11,549	9,228	19,000	8,000	19,000
3770	Utilities	2,358	1,772	1,640	2,140	-
3780	Water Charges	530	582	530	300	300
3860	Computer Replacement	85,535	36,931	159,600	90,000	79,310
Total Services		149,961	84,336	234,580	146,340	162,230
Capital Outlay						
7100	Computer System	6,249	22,496	13,600	81,000	40,500
Total Capital Outlay		6,249	22,496	13,600	81,000	40,500
Other Financing Uses						
8008	Transfer to Eqpt Repl Fund	3,000	2,000	5,800	5,800	5,800
8046	Transfer to IT Projects Fund	80,751	337,000	200,000	200,000	-
Total Other Financing Uses		83,751	339,000	205,800	205,800	5,800
Information Technology		\$ 728,173	\$ 972,596	\$ 979,930	\$ 939,490	\$ 750,520

Employee Benefits Trust Fund Overview / Statement of Fund Balance

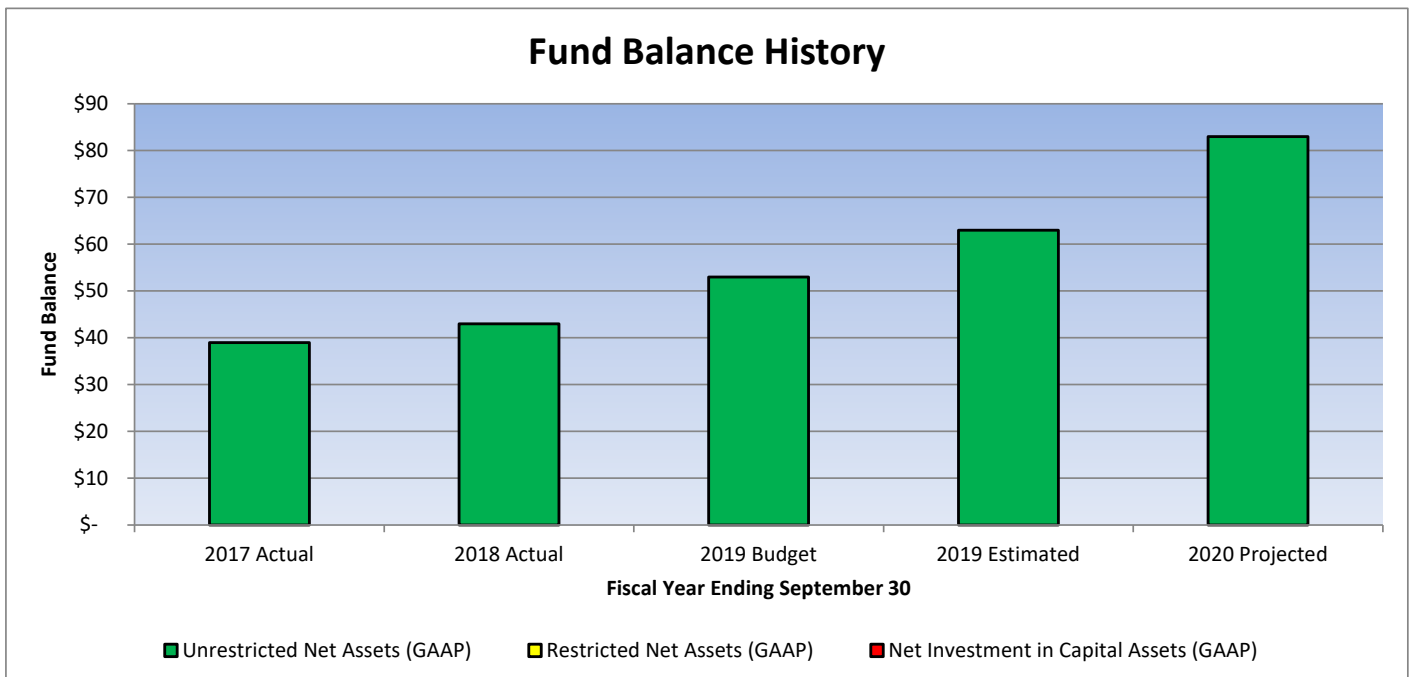
The Employee Benefits Trust Fund is an internal service fund used to account for all costs of providing general health & dental insurance services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2017	Actual 2018	Budget 2019	Estimated 2019	Projected 2020
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 32	\$ 39	\$ 43	\$ 43	\$ 63
Revenues ¹	2,576,254	2,468,117	2,150,010	2,477,020	2,452,020
Expenses	(2,576,247)	(2,468,113)	(2,150,000)	(2,477,000)	(2,452,000)
Net Increase / (Decrease) in Net Assets	7	4	10	20	20
Ending Unrestricted Net Assets (Budget)	\$ 39	\$ 43	\$ 53	\$ 63	\$ 83
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ 39	\$ 43	\$ 53	\$ 63	\$ 83
Adjustment ²	-	-	-	-	-
Unrestricted Net Assets (GAAP)	39	43	53	63	83
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 39	\$ 43	\$ 53	\$ 63	\$ 83

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 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Charges for Service						
5700	Trust Fund Services	\$ 2,576,247	\$ 2,468,113	\$ 2,150,000	\$ 2,477,000	\$ 2,452,000
	Total Charges for Service	2,576,247	2,468,113	2,150,000	2,477,000	2,452,000
Miscellaneous Income						
6050	Interest Income	7	4	10	20	20
	Total Miscellaneous Income	7	4	10	20	20
	Employee Benefits Trust Fund	\$ 2,576,254	\$ 2,468,117	\$ 2,150,010	\$ 2,477,020	\$ 2,452,020

**061 - Employee Benefits Trust Fund
Expenses**

Object	Description	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Estimate 2018-2019	Budget 2019-2020
Services						
3313	Employee Insurance Premiums	\$ 2,576,247	\$ 2,468,113	\$ 2,150,000	\$ 2,477,000	\$ 2,452,000
Total Services		2,576,247	2,468,113	2,150,000	2,477,000	2,452,000
Employee Benefits Trust Fund		\$ 2,576,247	\$ 2,468,113	\$ 2,150,000	\$ 2,477,000	\$ 2,452,000

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2020 – 2024

The FY 2020-24 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 2019-20 CAPITAL-RELATED EXPENDITURES

A total of \$10,364,730 will be spent for capital-related items during FY 2019-20. The majority of these expenditures (\$9,350,000 or 90%) can be attributed to the Capital Improvements Program. The remaining amount (\$1,014,730) is directly related to routine capital expenditures.

Capital Improvements Program (CIP)	
Streets and Sidewalks Projects	\$1,350,000
Utility Projects	8,000,000
Total CIP Expenditures	\$9,350,000
Routine Expenditures	
General Fund	\$375,230
Utility Fund	5,000
Equipment Replacement Fund	594,000
Information Technology Fund	40,500
Total Routine Expenditures	\$1,014,730
Total Capital-Related Expenditures	\$10,364,730

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2020 – 2024

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. Blossom Street paving and drainage repairs will be done in 2020. Sidewalks will be constructed along Medical Center Boulevard. Commerce Street will receive a pavement overlay.

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

Several new sewer lines may be constructed in 2021. Project areas include NASA Bypass Extension, Jasmine Street extension, and feeder roads along Interstate Highway 45. Future development will determine the precise timing of these items.

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2020 – 2024

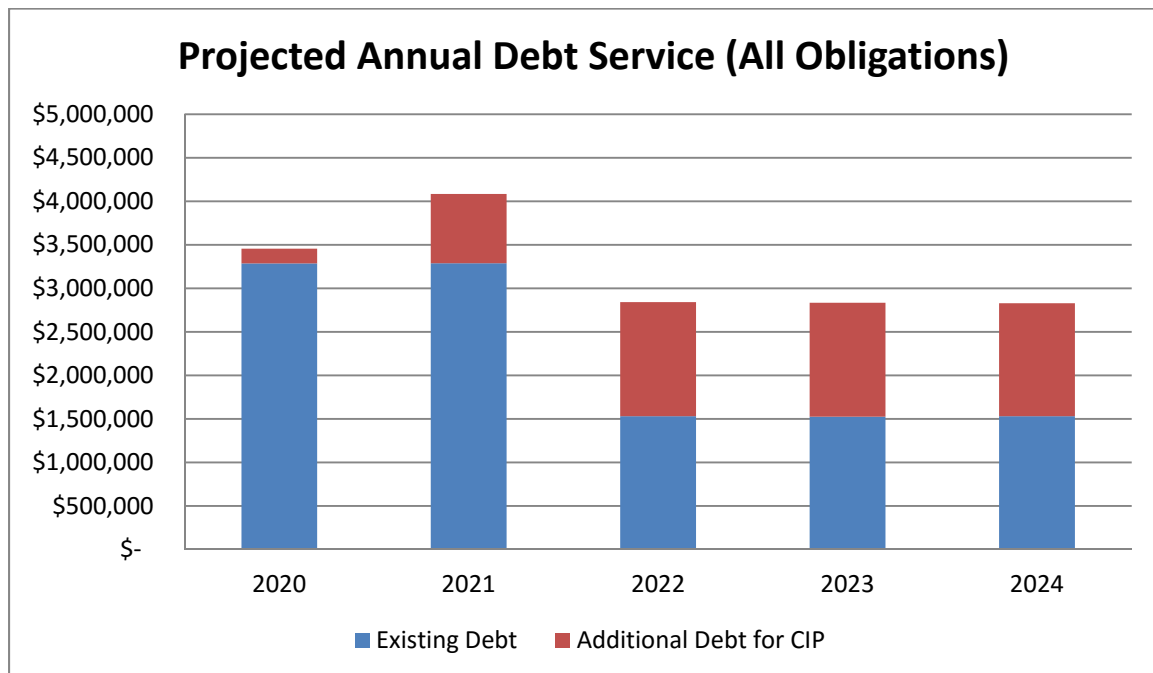
IMPACT UPON FUTURE BUDGETS

The City of Webster utilizes the most beneficial method of financing capital projects including cash, bonds, developer contributions, and grants. The appropriate financing method depends, in part, upon the effect to the property tax rate.

The five-year Capital Improvements Program calls for spending \$500,000 of General Fund revenue in 2020. An additional \$610,000 may be spent over the four-year period from 2021 to 2024. Funding for Blossom Street paving and drainage repair was set aside in prior fiscal years. 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 \$2.3 billion, the debt service portion of the property tax rate would increase by a total of 1.6 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 \$30,000 to maintain the shared use path.



**Capital Improvements Program
Fiscal Years 2020 - 2024
General Government Projects**

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year Ending					
	2020	2021	2022	2023	2024	Total
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						
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
Total Streets and Sidewalks Projects	1,350,000	14,600,000	-	-	-	15,950,000
Total Expenditures For All Projects	\$ 1,350,000	\$ 15,350,000	\$ 800,000	\$ 1,500,000	\$ -	\$ 19,000,000

Sources of Funding	Estimated Funding Amount by Fiscal Year					
	2020	2021	2022	2023	2024	Total
Bond Issuances	\$ -	\$ 4,850,000	\$ -	\$ -	\$ -	\$ 4,850,000
Grants	-	10,350,000	640,000	1,200,000	-	12,190,000
Contributions	-	-	-	-	-	-
Operating Fund Revenues	500,000	150,000	160,000	300,000	-	1,110,000
Other Funding	850,000	-	-	-	-	850,000
Total Funding For All Projects	\$ 1,350,000	\$ 15,350,000	\$ 800,000	\$ 1,500,000	\$ -	\$ 19,000,000

Divisions with O&M	Operations & Maintenance (O&M) Expenditures by Fiscal Year					
	2020	2021	2022	2023	2024	Total
Public Works - Maintenance	\$ -	\$ 2,000	\$ 6,000	\$ 11,000	\$ 11,000	\$ 30,000
Total Additional O&M Expenditures	\$ -	\$ 2,000	\$ 6,000	\$ 11,000	\$ 11,000	\$ 30,000

Capital Improvements Program
Fiscal Years 2020 - 2024
Utility Projects

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year Ending					
	2020	2021	2022	2023	2024	Total
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	8,000,000	3,187,200	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	-	3,718,800	-	-	-	3,718,800
Total Expenditures For All Projects	\$ 8,000,000	\$ 6,906,000	\$ 530,300	\$ -	\$ -	\$ 15,436,300

Sources of Funding	Estimated Funding Amount by Fiscal Year					
	2020	2021	2022	2023	2024	Total
Bond Issuances	\$ 8,000,000	\$ 4,569,630	\$ -	\$ -	\$ -	\$ 12,569,630
Impact Fees	-	2,336,370	212,120	-	-	2,548,490
Operating Fund Revenues	-	-	318,180	-	-	318,180
Other Funding	-	-	-	-	-	-
Total Funding For All Projects	\$ 8,000,000	\$ 6,906,000	\$ 530,300	\$ -	\$ -	\$ 15,436,300

Divisions with O&M	Operations & Maintenance (O&M) Expenditures by Fiscal Year					
	2020	2021	2022	2023	2024	Total
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater	-	-	-	-	-	-
Total Additional O&M Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 750,000	\$ 800,000	\$ 1,500,000	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 2,000	\$ 6,000	\$ 11,000	\$ 11,000

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ 200,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	200,000	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 13,500,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ 3,750,000	\$ -	\$ -	\$ -
Grants	-	9,750,000	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ 850,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	850,000	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ 300,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	300,000	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 1,683,400	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ 1,170,880	\$ -	\$ -	\$ -
Impact Fees	-	512,520	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 646,300	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ 373,580	\$ -	\$ -	\$ -
Impact Fees	-	272,720	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 312,600	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ 219,280	\$ -	\$ -	\$ -
Impact Fees	-	93,320	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 544,900	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ 378,020	\$ -	\$ -	\$ -
Impact Fees	-	166,880	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ 530,300	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	157,880	-	-
Operating Fund Revenues	-	-	372,420	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 1,553,800	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ 932,280	\$ -	\$ -	\$ -
Impact Fees	-	621,520	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 415,800	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ 249,480	\$ -	\$ -	\$ -
Impact Fees	-	166,320	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 549,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ 439,200	\$ -	\$ -	\$ -
Impact Fees	-	109,800	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 289,300	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ 260,370	\$ -	\$ -	\$ -
Impact Fees	-	28,930	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 435,700	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ 261,420	\$ -	\$ -	\$ -
Impact Fees	-	174,280	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2020 - 2024**

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

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ 475,200	\$ -	\$ -	\$ -

Sources of Funding Identified

	2020	2021	2022	2023	2024
Bond Issuances	\$ -	\$ 285,120	\$ -	\$ -	\$ -
Impact Fees	-	190,080	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2020	2021	2022	2023	2024
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

City of Webster, Texas
Summary of Unobligated Fund Balance ¹
Capital Projects Funds
As of June 30, 2019

Current Resources	Governmental Activities				
	Parks & Landscape	Street Construction	General Projects	C.O.s Series 2018A	Edgewater Projects
Cash and equivalents	\$ 507,296	\$ 442,167	\$ 628,966	\$ 1,854,550	\$ 119,141
Securities	-	515,279	-	-	-
Accrued Interest	-	-	-	-	-
Liabilities	-	-	-	-	-
Total Current Resources	507,296	957,447	628,966	1,854,550	119,141
Allocated Budget Outstanding					
Egret Bay Park	\$ 380,000	\$ -	\$ -	\$ -	\$ 102,175
Historic Monument Park	97,454	-	-	-	-
Various Sidewalks	-	55,514	-	-	-
Blossom St Paving/Drainage	-	850,000	-	-	-
Nasa Bypass Extension	-	-	482,145	-	-
Bay Area Sidewalks	-	-	114,150	-	-
Animal Control Shelter	-	-	-	850,813	-
City Hall HVAC	-	-	-	41,362	-
PD Remodel	-	-	-	742,829	-
PW Roof	-	-	-	6,988	-
Fire Trucks	-	-	-	29,066	-
City Hall Fountain	-	-	-	36,901	-
PD Flooring	-	-	-	100,000	-
42" Water Line	-	-	-	-	-
LS #3 Force Main	-	-	-	-	-
Jasmine Ave Water/Sewer Line	-	-	-	-	-
Rewire City Hall	-	-	-	-	-
Destination Development	-	-	-	-	-
Genesis	-	-	-	-	-
Jasmine Ave	-	-	-	-	-
Total Allocated Budget Outstanding	477,454	905,514	596,295	1,807,959	102,175
Unobligated Fund Balance	\$ 29,842	\$ 51,933	\$ 32,671	\$ 46,591	\$ 16,966

¹ Includes only ongoing capital projects as of June 30, 2019.
Does not include potential future projects identified in the 5-year CIP.

Business-type Activities				Internal Svc	Component Unit		Total
Sewer Impact	Water Impact	Water/Sewer Construction	C.O.s Series 2018B	Information Technology	WEDC Operating	WEDC 2017 S/T Bonds	All Funds
\$ 1,766,370	\$ 2,897,750	\$ 992,291	\$ 2,050,149	\$ 193,719	\$ 2,086,175	\$ 3,046,461	\$ 16,585,034
-	560,000	-	-	-	-	-	1,075,279
-	37	-	-	-	-	-	37
-	-	-	-	-	(152,750)	(29,816)	(182,565)
1,766,370	3,457,787	992,291	2,050,149	193,719	1,933,425	3,016,645	17,477,785
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 482,175
-	-	-	-	-	-	-	97,454
-	-	-	-	-	-	-	55,514
-	-	-	-	-	-	-	850,000
-	-	-	-	-	-	-	482,145
-	-	-	-	-	-	-	114,150
-	-	-	-	-	-	-	850,813
-	-	-	-	-	-	-	41,362
-	-	-	-	-	-	-	742,829
-	-	-	-	-	-	-	6,988
-	-	-	-	-	-	-	29,066
-	-	-	-	-	-	-	36,901
-	-	-	-	-	-	-	100,000
-	-	278,569	-	-	-	-	278,569
-	-	333,048	-	-	-	-	333,048
-	-	268,650	-	-	-	-	268,650
-	-	-	-	22,494	-	-	22,494
-	-	-	-	-	1,583,872	-	1,583,872
-	-	-	-	-	-	2,889,301	2,889,301
-	-	-	-	-	-	122,915	122,915
-	-	880,267	-	22,494	1,583,872	3,012,216	9,388,246
\$ 1,766,370	\$ 3,457,787	\$ 112,024	\$ 2,050,149	\$ 171,225	\$ 349,553	\$ 4,429	\$ 8,089,539



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	6.7% of gross receipts plus 8.25% on sales of mixed beverages remitted to the State by establishments
2100	Franchise Fee - Electric	Franchise fees remitted to the City for the 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	7% tax collected by hotels located in the city

Permit & License Fees (3000)

3010	Alarm Permit	Annual permit fee for burglar and fire alarm systems
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)
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
7110	OCDE Grant	Grant funds received for Organized Crime Drug Enforcement
7112	ICAC Grant	Grant funds received for Internet Crimes Against Children
7113	HIDTA Grant	Grant funds received for High Intensity Drug Trafficking Area
7130	AFG Grant	Grant funds received for Assistance to Fire Fighters

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
8214	Transfer from Street Construction Fund	Transfer from Street Construction 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	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
3160	Deployment Expenses	Expenses incurred by the Fire Department during deployments
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	Costs associated with fire service awards
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
3360	Lobbying Expenses	
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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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