

City of Webster, Texas Annual Budget



Fiscal Year 2013-2014

The following notice is required by Texas Senate Bill 656 passed during the 83rd Legislative Session:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$48,818, which is a 1.22 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$138,184.

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

FOR:	Larry Tosto Natalie Dolan	Doug North Bill Jones
AGAINST:	Floyd H. Myers, Mayor Diana Newland	Alexandra Dietrich, Mayor Pro Tem

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2013-2014	2012-2013
Property Tax Rate:	\$0.26960/100	\$0.28528/100
Effective Tax Rate:	\$0.26968/100	\$0.29308/100
Effective Maintenance & Operations Tax Rate:	\$0.15423/100	\$0.18280/100
Rollback Tax Rate:	\$0.29037/100	\$0.34790/100
Debt Rate:	\$0.10505/100	\$0.12913/100

The total debt obligation for City of Webster, Texas secured by property taxes is \$18,515,000.



CITY OF WEBSTER, TEXAS ANNUAL BUDGET

FISCAL YEAR
OCTOBER 1, 2013 – SEPTEMBER 30, 2014

ADOPTED

ON
SEPTEMBER 17, 2013

THE MAYOR AND CITY COUNCIL

Floyd H. Myers, Mayor
Alexandra Dietrich, Mayor Pro Tem
Diana Newland, Councilmember
Larry Tosto, Councilmember
Doug North, Councilmember
Natalie Dolan, Councilmember
Bill Jones, Councilmember

Wayne J. Sabo
City Manager

The following notice is required by Texas House Bill 3195 passed during the 80th Legislative Session:

This budget will raise more total property taxes than last year's budget by \$48,818 or 1.22%, and of that amount \$138,184 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF WEBSTER

WEBSTER, TEXAS

Prepared By:

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Accounting Manager

Stephen Shen, CGFO
Senior Accountant

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

Visit our website at www.cityofwebster.com

About the cover: Webster residents enjoy a sunny day at Walnut Park.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Webster
Texas**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morill

President

Jeffrey R. Emery

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, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



City of Webster Mission

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

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Introduction to the Budget Document

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

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

Budget Overview and Summary Information (Page 2 - 51)

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 a budget development overview, budget calendar, fund structure, organization chart, and employee count history.

Policies

This section includes the City's financial management policies.

Objectives and Goals

This section includes a description of the organization philosophy along with long-term objectives and short-term goals derived from the annual strategic planning session to achieve the City's mission.

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 52 - 255)

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. The first page of each division's operating budget includes a mission statement; achievements from the previous fiscal year; goals and objectives; 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. Webster Economic Development Corporation is also included here.

Capital Improvements Program (Page 194 - 243)

This section presents the City's plan for development for Fiscal Years 2014 - 2018. 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 256 - 273)

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



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OFFICE OF THE CITY MANAGER

September 17, 2013

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

On behalf of our staff, I am pleased to present the Annual Budget for the fiscal year beginning October 1, 2013 (FY 2013-14). The attached document represents the City's financial plan and operations guide for the next fiscal year. It includes the performance-oriented budgeting principles mandated by Council. This document identifies issues confronting the community and provides a plan for serving and meeting citizen expectations.

With cautious optimism, we see some positive signs in the local economy. Sales tax revenue for FY 2013-14 is expected to rise by 1.0% over the slight gain that is estimated for FY 2012-13. Nearly doubling the amount of retail space in each establishment, Golfsmith and Conn's Home Plus are just two of the premier retailers that are expanding their establishments in Webster. Clear Lake Regional Medical Center recently opened its \$92 million expansion and renovation project. Bay Area Regional Medical Center is scheduled for completion in early 2014. The Staff and the Webster Economic Development Corporation continue to promote a future "destination development" project that would greatly expand the City's sales tax base. The City's growth, however, is being tempered by uncertainty within the minds of consumers as a fragile national economy limps along.

The City strives for efficient and effective service delivery. As the budget was being developed, Staff went to great efforts to examine all expenditures and limit increases when possible. At the same time, this budget takes action to retain highly qualified employees. In light of the competition for quality personnel by neighboring cities, we must retain the incentives that make the City of Webster a great place to work while fostering an environment that nurtures loyalty, productivity and longevity.

The FY 2013-14 Annual Budget includes total resources of \$34,639,260 and expenditures of \$34,634,020, including transfers and planned use of fund balance. With property values increasing, the ad valorem tax rate can decline while accumulating enough revenue to maintain programs and services for our citizens. To be discussed in greater detail, the Utility Fund budget raises the wastewater volumetric rate and the capital reserve fee. A 20% reduction to the drainage fee will help offset these increases. This report discusses, by fund, the major issues, initiatives, and assumptions addressed in the budget.

MAJOR ISSUES – GENERAL FUND

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

GENERAL FUND RESERVE LEVEL

The City has followed a policy of maintaining a reserve level of not less than 25%, or three months of expenditures, for all operating funds in the event of emergencies, financial recessions, and other unforeseen circumstances. The City's dependence upon sales tax revenue adds substantial volatility to its revenue stream. Therefore, City Council has approved an unassigned spendable fund balance (reserve) level of at least 33% for the General Fund and the Webster Economic Development Corporation. Below is a listing of the General Fund's unassigned spendable balances for the past two years, an estimated balance for the fiscal year ending September 30, 2013, and the projected balance for the fiscal year ending September 30, 2014. As allowed by policy, the City plans to use \$344,050 of fund balance in the upcoming year to maintain the property tax rate.

	As of 09/30/2011	As of 09/30/2012	Estimated 09/30/2013	Projected 09/30/2014
Unassigned Spendable Fund Balance	\$8,974,159	\$10,236,252	\$10,931,902	\$10,587,852
% of Total Budgeted Expenditures	54.4	57.4	62.7	59.5

GENERAL FUND REVENUES

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

Sales Tax

The largest revenue source in the General Fund is sales tax. While sales tax is extremely difficult to predict, the FY 2013-14 Annual Budget anticipates revenue to be \$10,664,440, a 1.0% increase from last year's estimate of \$10,558,850. For many years, the City experienced sales tax revenue growth in excess of 10%. Growth slowed considerably from 2008 to 2009 and declined by 9.6% in 2010 with the closing of three major retailers. Growth returned at a respectable pace of 4.7% in 2011 and 2.4% in 2012. Current forecasts indicate a 0.6% growth rate for 2013 with elevated unemployment and economic uncertainty continuing next year.

The City has been rebating a portion of its sales tax revenue in accordance with an economic development agreement. The purpose of a sales tax rebate is to provide incentive for retailers to locate in Webster. This rebate is reflected in the budget of the Finance Division.

Property Tax

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

The Harris County Appraisal District indicates that the City's taxable value has increased to \$1,503,886,393, 8.1% above the 2012 adjusted taxable value. Current property tax revenue is estimated to be \$2,486,250. With the increase in property value, the FY 2013-14 Annual Budget reflects a property tax rate of \$0.26960 per \$100 of valuation, 5.5% less than the \$0.28528 tax rate that was adopted for 2012.

Other Revenues

Municipal court fines and fees are expected to be \$1,161,890, 1.8% below the previous year's forecast of \$1,183,210. Construction permits are expected to be \$200,670, a decline of \$80,410 from FY 2012-13 which included one-time revenue from the hospital. Interest income is expected to be \$24,000 as investment yields remain at historically low levels.

COMPENSATION

Maintaining a competitive compensation program is a key component to attract and retain qualified employees. Additionally, recognizing employees for their job performance through merit increases is an essential motivational tool. The City Council has proven its commitment to this philosophy by including the below items in the FY 2013-14 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.
- The Human Resources Division surveys the salaries of local cities on an annual basis. The employees identified as being paid significantly below prevailing market conditions will see an increase to the appropriate amounts in accordance with the pay plan adopted by the City Council.

It is also recognized that while costs must be controlled due to revenue constraints, the City Staff must continue to service the needs of the citizens. Two of the three positions that were frozen by City Council in 2010 will receive funding in FY 2013-14. One position in Municipal Court will remain vacant throughout the year to reduce the budgetary effect of this change.

PUBLIC SAFETY

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

Police Department

The most significant expenditures in the General Fund are related to police protection. By far the largest department in the City, the budget for the Police Department increases from \$6,963,190 to \$7,160,180. Some noteworthy items for the Police Department include:

- Approximately thirty computers were purchased in FY 2012-13 as part of the citywide desktop replacement program. With only ten machines scheduled next year, the appropriation for information technology service declines by \$86,420.
- There are currently two Jailer positions in the Department. One of the positions has seen significant turnover and remains difficult to fill. The FY 2013-14 Annual Budget adds \$18,650 for the reclassification of one Jailer to a Patrol Officer position.
- One Patrol Officer position has not been funded since 2010. Unfreezing this position will allow more visible, proactive patrol duties in neighborhoods. Personnel costs in the Police-Patrol Division increase by \$71,500 to pay for this position.

Fire Department

Fire prevention, fire suppression, and emergency medical services remain a high priority. The FY 2013-14 Annual Budget contains Fire Department expenditures of \$2,352,270. Major changes include:

- The Fire Department celebrates the grand opening of its new Fire Station #1 in 2013. This station is substantially larger than the one it replaces. Consequently, expenditures for utilities are expected to increase by \$100,000 over previous years.
- National Fire Protection Association standards change in July, 2013. Many of the Department's self-contained breathing apparatus are over fifteen years old and cannot be upgraded to the new standards. A supplemental request in the Fire Operations Division adds \$150,000 to purchase personal protective equipment due to this mandate.

- The Fire-Emergency Medical Services Division was previously used to account for the City's contracted ambulance service with Clear Lake Emergency Medical Corps. This activity will be reported in the Fire Operations Division effective October 1, 2013.

PUBLIC WORKS

Within the General Fund, Public Works consists of three divisions: Administration, Maintenance, and Parks Maintenance. Public Works is responsible for the construction and maintenance of streets, sidewalks, and City facilities; landscaping of parks and medians; repairs to City vehicles; and animal control. The budget for Public Works increases \$321,540 in FY 2013-14 from \$2,777,230 to \$3,098,770 with changes to the following:

- The land upon which the former Fire Station #1 sits is strategically located next to Texas Avenue Park. City Council has agreed to raze the building and convert the land to additional parking space. A supplemental request in the Parks Maintenance Division adds \$300,000 for this purpose.
- No emergency backup power exists at the Civic Center. The FY 2013-14 Annual Budget reflects a supplemental request of \$125,000 to add a generator that will power the entire Civic Center Complex, including the Recreation Building and one of the City's water wells, in the event of a power outage.
- Beginning in FY 2013-14, the duties of the Engineering Division will be reported within the Administration Division.

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 \$9,990 to \$1,588,080 with these notable items:

- Personnel costs in the Building Division decline by \$31,120 due to the replacement of tenured employees.
- Contract services in the Building Division increase by \$9,000 to reflect outsourced inspection or remediation of code enforcement violations.
- The Recreation Division budget includes a supplemental request in the amount of \$8,480 to purchase tables and chairs for the Civic Center Lecture Room.

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 2% for residential and commercial customers. Apartment consumption is expected to remain flat. Including a planned use of reserves in the amount of \$618,660, utility revenue is expected to increase from an anticipated \$4,531,280 in FY 2012-13 to \$5,485,010 in FY 2013-14.

Water Rates

The FY 2013-14 Annual Budget preserves the base and volumetric rates that were charged in the past year. The rates match those of the five-year schedule approved by City Council in June 2013. A summary of the monthly volumetric water rate changes per 1,000 gallons is shown below.

Class	Current	Adopted
Residential	\$ 2.70	\$ 2.70
Apartment	\$ 3.25	\$ 3.25
Commercial	\$ 2.92	\$ 2.92

Wastewater Rates

The base rate for wastewater collection and treatment will remain unchanged from the current level of \$6.99 per 1,000 gallons. In accordance with the 2013 plan, the volumetric rate will increase from \$4.14 to \$4.51 for all customer billing classes. The rate hike is necessary to cover the additional costs for system maintenance and the debt service for the wastewater treatment plant expansion. The typical resident who consumes 5,000 gallons of water per month will see an increase in his wastewater bill of \$1.11 per month or \$13.32 per year. The schedule below reflects the change to the monthly wastewater rates:

Class	Current	Adopted
Residential	\$ 4.14	\$ 4.51
Apartment	\$ 4.14	\$ 4.51
Commercial	\$ 4.14	\$ 4.51

Drainage Rates

In May 2009, City Council approved an ordinance declaring storm water drainage to be a utility of the City. A consultant was hired to create a schedule of charges based upon the amount of impervious surface cover within each rate class. As the amount of impervious surface cover is directly related to the amount of storm water discharge, this fee structure is the most equitable among rate classes. Lower than anticipated expenses allow the City to reduce the drainage rate by 20% in the FY 2013-14 Annual Budget. A summary of the monthly drainage rates by category is shown below.

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

Capital Reserve Charge

The City's main source of water comes from the Southeast Water Purification Plant located in the City of Houston. A 42" water line transports water from the plant to Webster and several other cities. Originally constructed in the 1970s, this water line has already reached its forty-year life expectancy. This City of Houston has alerted the affected entities that it intends to replace this water line in 2015. Houston estimates the cost of this project to be between \$40 million and \$70 million. As a 10% participant, Webster's share of the total cost is anticipated to be a minimum of \$4 million. Utility revenue bonds will most likely be issued in 2015, increasing annual debt service payments by more than \$300,000. Water volumetric rates will have to be \$0.54 higher to support this amount of debt service.

City Council desired to phase in the rate increase over three years by creating a new fee beginning October 1, 2012. This Capital Reserve Charge is deposited into the Debt Service Reserve Fund for the sole purpose of building a reserve for bond issues related to major infrastructure. A debt service reserve will not only limit the amount of bonds needed in the future, it will also be required by bond covenant. Affecting all customer classes, the fee will increase by \$0.18 each year from 2013 to 2015. Once debt is issued for the 42" water line project, the capital reserve charge will be rolled into the adopted water rate at the time. At \$0.36 per 1,000 gallons, the typical resident who consumes 5,000 gallons of water during FY 2013-14 will see a charge of \$1.08 per month or \$12.96 per year.

A schedule of the capital reserve charge for each year is shown on the following page.

Capital Reserve Charge	Adopted
FY 2012-13	\$ 0.18 per 1,000 gallons for all classes
FY 2013-14	\$ 0.36 per 1,000 gallons for all classes
FY 2014-15	\$ 0.54 per 1,000 gallons for all classes

WATER

The Water Division's primary responsibility is to operate and maintain the water plants and distribution system in an efficient manner. Expenses increase from \$1,989,680 in the previous year to \$2,831,960 in FY 2013-14. Some of the changes to the Water Division include the following:

- The City pays surface water fees to the City of Houston for its operation of the Southeast Water Purification Plant. Expenses required to maintain the plant have decreased by \$74,690 to a total of \$458,140.
- Water tanks must be repaired and painted every ten years. Knowing that this activity would be necessary in FY 2013-14, funds have been accumulating in reserves over the last several years. Transfers to the Water/Sewer Construction Fund increase by \$500,000 to pay for this expense.
- Design of the 42" water line project is expected to begin in FY 2013-14. As with construction, these costs will be shared among the entities who participate in the line. The City's 10% share of design costs is shown by a \$400,000 transfer to the Water/Sewer Construction Fund.

WASTEWATER

This division functions to protect the public health through the collection, treatment, and disposal of wastewater in accordance with all local, state, and federal regulations. The budget for FY 2013-14 shows expenses of \$2,374,050, a decrease of \$275,870 from the previous year. Various Wastewater Division decreases are shown below.

- Consultant expenses decrease by \$25,000 as the impact fee study was completed in FY 2012-13.
- The \$50,000 decline in capital expenses reflects the relining of identified manholes and sewer lines that was completed last year.
- Transfers to the Water/Sewer Construction Fund include \$100,000 to overhaul the lift station wet wells in FY 2013-14, decreasing \$350,000 from the previous year.

DRAINAGE

This division functions to protect the public health through the maintenance of the drainage system in accordance with all regulatory agencies. The budget for the Drainage Division increases by \$72,100 to \$279,000 in FY 2013-14 and includes the following items:

- Two full-time equivalent positions are shown in the Drainage division budget. A Utility Crewman II position has been vacant as the daily responsibilities and operations of this new division are developing over time. This position will remain vacant and unfunded during FY 2013-14.
- Collection system maintenance increases by \$75,000 to reflect a supplemental request for sweeper pit upgrades.
- Lower anticipated costs lead to the decrease of collection and analysis by \$5,000.

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 specific purposes. The City's annual budget contains seven special revenue funds. They are Hotel Occupancy Tax, Municipal Court Programs, Public Safety, Tax Increment Reinvestment Zone, Grant, Emergency Management, and PEG Channel.

HOTEL OCCUPANCY TAX FUND

The Hotel Occupancy Tax Fund records the receipt and distribution of the City's hotel occupancy tax, which is levied at 5% of the room rental rates. Authorized by state statute and approved by City Council, expenditures must promote tourism and the hotel industry. Currently, seventeen hotels are located within the City of Webster.

Hotel occupancy tax revenue is expected to increase 13% in FY 2012-13. Revenues in the Annual Budget for FY 2013-14 total \$878,300, an 11% increase over last year's budget.

MUNICIPAL COURT PROGRAMS FUND

This fund is used to promote judicial efficiency, provide security for the courtroom and court officers, and support school crossing guards and child safety programs. It is also used to enhance and upgrade court technology. Including a planned use of fund balance, both revenues and expenditures for the fiscal year total \$80,230.

TAX INCREMENT REINVESTMENT FUND

A local government can create a tax increment reinvestment zone to finance needed improvements and infrastructure within an identified zone. Tax increment funds must be spent on projects that were part of the project plan in the ordinance that created the zone. The FY 2013-14 Annual Budget totals \$161,700.

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 2013-14, the City may apply for grants totaling \$767,140.

PUBLIC SAFETY & EMERGENCY MANAGEMENT FUNDS

The Public Safety Fund records the acceptance of various donations, contributions, and auction proceeds from seized property. The receipt and disbursement of these funds are sporadic in nature. In FY 2013-14, the Emergency Management Fund may be dissolved into the General Fund.

PEG CHANNEL FUND

This fund was created to accumulate funds 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 2013-14 Annual Budget anticipates annual revenue of \$24,000.

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 to this fund to service the debt issued for renovation and expansion of the Emergency Operations Center and Police Department building. Revenue is expected to be \$1,916,250, assuming \$1,579,770 from current property tax collections. Expenditure appropriations for FY 2013-14 total \$1,911,930.

Payments on bonded debt comprise only 5.5% of all appropriations included in the FY 2013-14 Annual Budget. Annual debt service will average \$2,145,277 for the next seven years if no additional debt is issued. The current Capital Improvements Program does, however, reflect the possibility of a new debt issuance to fund various street projects scheduled for 2017. With conservative planning and prudent judgment, the effect of debt service upon the operations of the city will remain minimal.

MAJOR ISSUES – INTERNAL SERVICE FUNDS

INFORMATION TECHNOLOGY FUND

The Information Technology Fund is an internal service fund used to account for all costs of providing general information technology services to the City. These activities are financed through charges to the user divisions for services rendered. The FY 2013-14 Annual Budget reflects expenses in the Information Technology Fund of \$860,690. The budget increases by \$104,170 with these notable items:

- Expenses for consulting services are expected to decline by \$37,250 as fewer projects require specialized skills from an outside source.
- The second phase of the citywide desktop replacement program requires the replacement of 43 computers in FY 2013-14. Seventy machines were replaced last year. Therefore, computer replacement expenses decline from \$70,000 to \$40,150.
- Capital outlay increases by \$132,800 to purchase offsite and onsite data storage solutions. Accumulated reserves will cover \$98,760 of these costs.

EQUIPMENT REPLACEMENT FUND

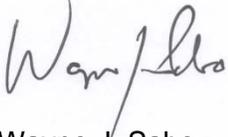
The purpose of this fund is to provide for the replacement of vehicles and equipment as necessary based upon mileage, age, or maintenance costs. Each division transfers a scheduled amount on an annual basis. To ensure future needs are met, all divisions will transfer 100% of the scheduled contribution amount in FY 2013-14. The \$688,780 expense budget contains the replacement of thirteen vehicles and two pieces of equipment. A breakdown by department is shown below.

Department	Vehicles/Equipment
Police	8
Fire	3
Public Works	2
Community Development	2
Wastewater	1

CONCLUSION

Conservative management and sound fiscal policies have placed the City of Webster in a strong financial position. Both the General Fund and the Utility Fund have healthy reserves even after planned expenditures. Property tax rates remain among the lowest in the area. Major utility projects have been identified, and necessary rate adjustments have been considered.

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, and in particular the Finance Department, who contributed many hours of hard work to bring this budget to fruition.

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

Wayne J. Sabo
City Manager

History of Webster

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

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

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

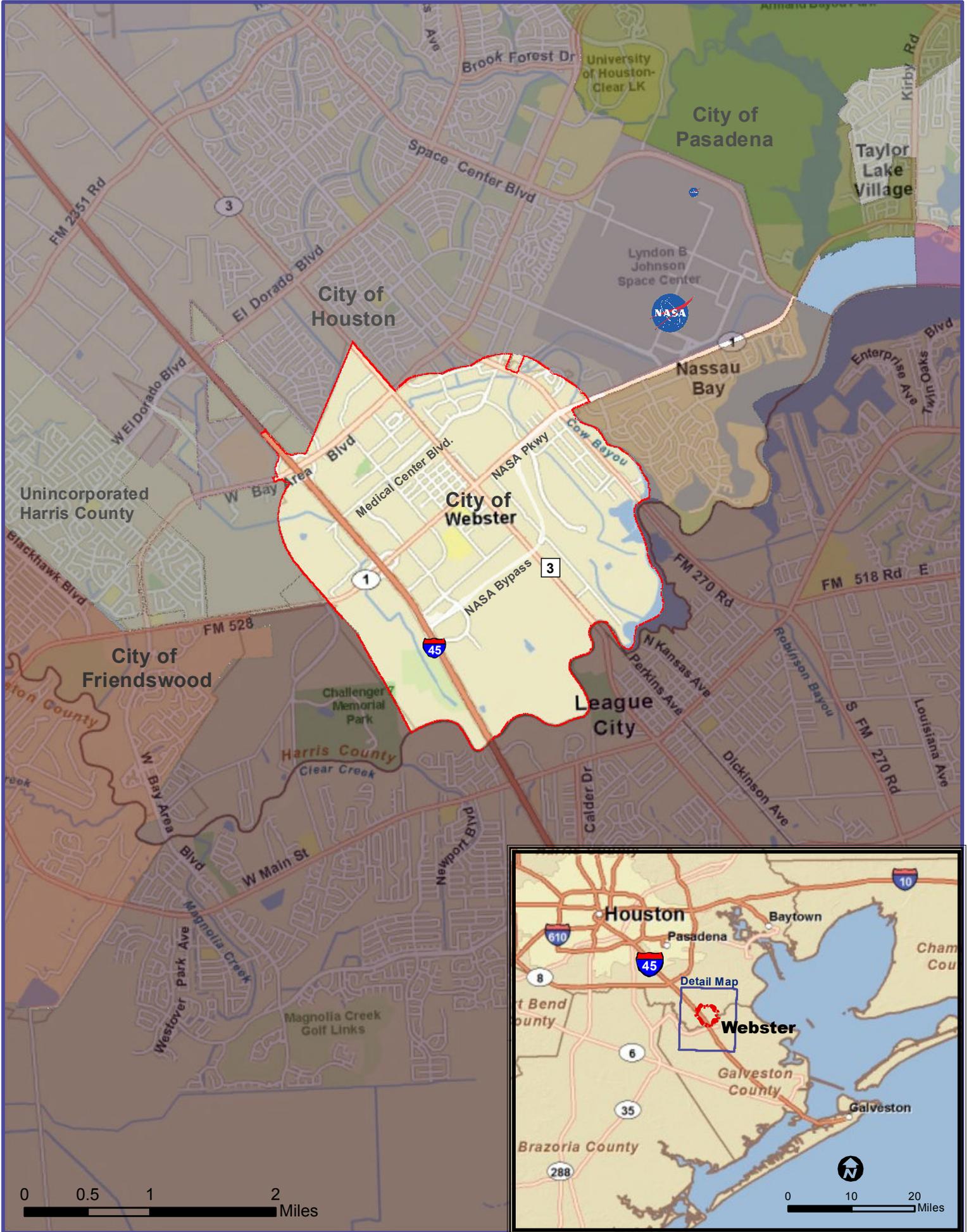
Webster has had its share of tragic events and setbacks. Only a few houses remained standing after the great 1900 hurricane, which killed thousands in Galveston. About half of Webster's population left after the storm. Just when Webster began prospering again, an early, severe freeze decimated the local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

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

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

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

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



Financial Policies

Introduction

The financial policies are a result of the desire of City Council and staff to 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 beginning on October 1 and ending on September 30 of the succeeding year. The fiscal year will also be established as the accounting and budget year.

Budget Administration

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

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

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

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

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

Basis of Accounting and Budgeting

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

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

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

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

Revenues

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

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

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

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

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

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

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

Expenditures / Expenses

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

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

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

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

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

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

Cash Management / Investment Policies

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

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

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

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

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

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

Accounting, Auditing, and Financial Reporting Policies

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

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

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

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

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

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

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.

Organization Philosophy

The City Council is committed to the below organization philosophy, which defines how the City will conduct its business.

The City of Webster is committed to developing a high performance organization that optimizes the use of its human resources by empowering all employees. The City of Webster desires a progressive and dynamic organizational culture that is results-oriented and based upon open, honest communication and trust.

The City of Webster is committed to success through partnerships. Effective partnerships require communication and teamwork. Organizational strategies will be communicated to the community, public officials, and employees in an effort to achieve success through cooperation.

The City of Webster is committed to exceeding the public's expectations. The City of Webster will ensure that its policies, practices, and processes are practical, efficient, effective, and meet the needs of citizens.

The City of Webster is committed to be a leader among cities and recognizes that planning is vital. Planning must ensure the acquisition and allocation of resources necessary to meet demand and the maintenance of resources over time.

Strategic Planning Session

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. The outcome of this meeting establishes organization-wide financial and programmatic policies and goals for the City. Some items have high priority and are short-term in nature; these items have been incorporated into the FY 2013-14 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.

The prevailing topic during this year's strategic planning session was the recognition of significant expenditures facing the City in the future. An unfunded mandate by the federal government will necessitate the purchase of new radios for Police and Fire in 2016. The replacement of personal protective equipment for the Fire Department was also discussed. Personnel issues such as the effect of the Affordable Care Act and the City's pay plan were noted. Maintaining basic services was imperative. Council also addressed the cost estimates for the future replacement of the 42" water line that provides the City's water. Utility rate increases were proposed where necessary. Funding for these long-term items will be incorporated into future budgets.

City Council has been presented with the five-year Capital Improvements Program (CIP) for the City of Webster. The CIP identifies \$35,021,910 of projects to be completed between fiscal years 2014 – 2018. Of that amount, projects totaling \$1,861,610 are expected to begin during fiscal year 2013-14. Funding is provided from a variety of sources such as grants, bonds, impact fees, and operating revenues. Along with a description, the CIP contains an estimate of the annual cost of operation for each project. Readers are encouraged to review the CIP included in this document.

City of Webster Long-Term Objectives and Short-Term Goals

“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.” - City of Webster Mission Statement

It is this mission statement which steers the long-term objectives of the City. In turn, the annual budget incorporates short-term goals to incrementally reach the stated objective. The schedule below lists the five key elements of the mission statement, the FY 2013-14 departmental goals associated with each, and the page numbers where the departmental goals can be found. The related departmental objectives reflect the steps that will be taken to accomplish the departmental goals. Readers are encouraged to refer to the individual pages for detailed information about these goals and objectives.

Key element #1: Promote the health of all citizens

- Pg. 75 – Protect the safety, health, and welfare of the citizens and employees
- Pg. 85 – Promote wellness of employees to maintain present level of high quality health care
- Pg. 91 – Increase year-round attendance for existing [recreation] programs
- Pg. 91 – Provide a safe and healthy environment for all [recreation] programs
- Pg. 91 – Organize a structured extended care program for the summer day camp
- Pg. 165 – Protect the health of citizens by frequent inspection of water quality
- Pg. 165 – Ensure optimal [utility] operating conditions are maintained
- Pg. 169 – Protect the health of citizens by frequent inspection of wastewater discharge
- Pg. 173 – Ensure compliance with TCEQ [drainage] regulations throughout the year
- Pg. 173 – Protect the health of citizens by assessing the condition of the drainage system
- Pg. 173 – Educate citizens and businesses of non-source-point pollution

Key element #2: Promote the safety of all citizens

- Pg. 79 – Incorporate expanding requirements in emergency preparedness
- Pg. 79 – Continue to update and enhance first responder communications
- Pg. 79 – Enhance City programs for Americans with Disabilities Act compliance
- Pg. 89 – Continue the timely issuance of building permits and inspections
- Pg. 93 – Ensure all construction codes, restrictions, and regulations are followed
- Pg. 93 – Provide a safe work environment for Public Works personnel
- Pg. 95 – Preserve or enhance the condition of city streets and sidewalks
- Pg. 97 – Protect citizens who use city parks and facilities
- Pg. 103 – Incorporate surveillance operations to reduce vehicle-related crimes and burglaries
- Pg. 103 – Coordinate specialized criminal operations to include service of high risk warrants
- Pg. 105 – Reduce the number of traffic accidents by 1%
- Pg. 105 – Increase the number of narcotic arrests by 1%
- Pg. 105 – Reduce the number of vehicle crimes by 1%
- Pg. 107 – Maintain or reduce dispatch time to under 2 minutes
- Pg. 107 – Maintain a [dispatch] error rate of less than 2% for TCIC/NCIC transactions
- Pg. 109 – Expand fire safety education campaign to address the elderly
- Pg. 109 – Continue inspections of assemblies, restaurants, and night clubs
- Pg. 109 – Standardize safety procedures for automatic generators
- Pg. 111 – Maintain [fire] emergency response preparedness
- Pg. 111 – Ensure [fire] operating procedures meet industry standards and best practices
- Pg. 111 – Conduct one Safety Stand Down exercise per quarter

Key element #3: Promote the welfare of all citizens

- Pg. 79 – Continue to work towards securing a destination retail development for the City
- Pg. 79 – Analyze the economic environment and present a budget that safeguards City services
- Pg. 81 – Provide accurate and timely financial reporting and budgeting
- Pg. 81 – Ensure financial stability, accountability, and transparency of all City funds
- Pg. 87 – Continue correcting GIS discrepancies between construction plans and utilities
- Pg. 87 – Review development-related ordinances and recommend amendments as necessary
- Pg. 115 – Enhance business recruitment, retention, and expansion efforts
- Pg. 115 – Expand Webster’s position as the retail, dining, and entertainment capital of Bay Area Houston
- Pg. 129 – Increase hotel occupancy in the City of Webster
- Pg. 247 – Advance Webster’s business-friendly philosophy

Key element #4: Maintain cost-efficient programs

- Pg. 75 – Provide beneficial municipal services with accountable management practices
- Pg. 77 – Streamline and simplify the process of requesting public information
- Pg. 77 – Improve the quality and distribution of information to the council, boards, employees, and public
- Pg. 77 – Ensure compliance with all Federal and State laws
- Pg. 81 – Develop enhanced and efficient processes for Finance functions
- Pg. 83 – Increase efficiencies with the records processing and documentation activities
- Pg. 85 – Maintain the integrity of the health insurance plan offered to the employees
- Pg. 95 – Minimize the downtime of the City’s vehicle and equipment fleet
- Pg. 97 – Search for cost-saving measures without reducing [public works] services to citizens
- Pg. 101 – Effectively manage the expenditures of the Police Department
- Pg. 103 – Dispose nonessential property in the [police] evidence room
- Pg. 191 – Ensure that the computer network remains current, efficient, and functional
- Pg. 191 – Propose cost-effective [computer] hardware and reduce overall [computer] maintenance costs
- Pg. 191 – Convert [computer] software to current version of the operating system for system expansion

Key element #5: Enhance the quality of life for our community

- Pg. 75 – Identify and promote the long-term objectives of the City
- Pg. 79 – Improve code enforcement operations within the City
- Pg. 83 – Continue to represent the City of Webster in a positive manner [during court transactions]
- Pg. 83 – Emphasize training and promote certifications [for municipal court employees]
- Pg. 85 – Recognize employees for exemplary service
- Pg. 87 – Update and clarify zoning ordinances as needed
- Pg. 87 – Proceed with a structured plan of action to update the Comprehensive Plan
- Pg. 89 – Improve the efficiency and effectiveness of the code enforcement process
- Pg. 89 – Inform citizens of the changes and consequences of the new flood insurance rate maps
- Pg. 95 – Maintain or improve pedestrian accessibility throughout the City
- Pg. 95 – Preserve or enhance condition of streets and street signs
- Pg. 97 – Enhance the aesthetics and function of city parks where appropriate
- Pg. 101 – Continue with the [police] department’s leadership succession plan
- Pg. 107 – Promote customer relations and improve service delivery [of police dispatch services]
- Pg. 115 – Improve the user interface for the Economic Development web pages
- Pg. 165 – Enhance training and certification opportunities for [utility] personnel

Budget Development Process

Revenue Projections Developed (March)

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

Strategic Planning Session (March 23)

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

Budget Orientation (March 25)

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

Budget Requests Submitted & Reviewed (May)

Staff meets with the Finance division to evaluate each division's budget requests. The deadline for division budgets to be submitted is May 31, 2013.

Preliminary Tax Rolls Received (May 1)

Preliminary appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$1,511,623,189 in 2013.

Budget Review Sessions with City Manager (June)

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

FY 2013-14 Proposed Budget is Filed with City Secretary (July 16)

City Manager's proposed, balanced budget is filed with the City Secretary and made available to the public as required by the City Charter. The proposed budget reflects total appropriations of \$34,634,020 (including interfund transfers) and a proposed total tax rate of \$0.28528 per \$100 of valuation based upon preliminary tax data.

Council Budget Work Sessions (July 30)

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

Certified Tax Rolls Received (August 23)

Certified appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$1,503,886,393. The Finance division performs the effective and rollback tax rate calculations as required by State law. The effective tax rate is calculated to be \$0.26968 per \$100 valuation with a rollback rate of \$0.29037 per \$100 valuation.

Public Hearing Held on Proposed Budget (September 3)

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

Council Adopts the FY 2013-2014 Annual Budget (September 17)

Council approves an ordinance adopting the budget for the fiscal year beginning on October 1, 2013 with total appropriations of \$34,634,020.

Public Hearing Held on Proposed Tax Rate (Not Applicable to FY 2013-14)

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

Council Adopts a Tax Rate (October 1)

Following the publication of required notices regarding the effective and rollback tax rates, Council approves two separate ordinances adopting an O&M tax rate of \$0.16455 per \$100 valuation and a debt service tax rate of \$0.10505 per \$100 valuation.

FY 2013-14 Annual Budget is Published (November)

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

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

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

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

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

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

Budget Calendar

<u>Date</u>	<u>Action</u>
March 23	<u>Strategic Planning Session</u> A joint meeting between City Council and City staff to discuss the direction and future of the City. Outcomes establish organization-wide financial and programmatic policies and goals for the City. The importance of this session merits discussion in this budget document.
March 25	<u>Budget Orientation</u> The City Manager and Finance Director hold a Budget Orientation meeting with staff responsible for preparation of Division / Department budgets. An overview of direction received from City Council is presented. The economic condition of the City and its effects on the budget is outlined. The City Manager may give specific direction complying with organizational strategies. At this time, Finance has prepared personnel schedules for the upcoming year as well as all budget detail and summary worksheets needed. All documentation used in the budget process is distributed, completed and submitted on-line using the City's intranet.
May 31	<u>Submission</u> May 31 st is the due date for divisions to submit their proposed budget to Finance. Finance compiles revenue and expense projections for presentation to the City Manager. The actions necessary to balance the budget are determined in a series of meetings with Department Directors and Division Heads. A balanced budget is then finalized for presentation to City Council by July 16 th .
July 16	<u>Proposed Budget Filed with City Secretary</u> The proposed budget is filed with the City Secretary. A notice is posted and published advising that the budget is available for public review.
July 22 – August 2	<u>Budget Work Sessions</u> Work sessions are scheduled with City Council. The proposed budget is presented with an overview of each fund's revenue and expenditure projections and activities. During these sessions, City Council makes changes as they deem appropriate. At the conclusion of the sessions, a notice is posted and published calling for a public hearing on the proposed budget.

Budget Calendar

<u>Date</u>	<u>Action</u>
August 22	<u>Publish Notice of the Public Hearing on the Proposed Budget</u> The City Charter requires that notice of a public hearing on the proposed budget be published not less than ten (10) days, or more than thirty (30) days, from the date of the hearing.
August 23	<u>Certified Tax Rolls</u> We expect delivery of the certified tax roll from Harris County Appraisal District. The roll is needed to enable an accurate calculation of the tax levy and to determine of the tax rate for the upcoming year.
September 3	<u>Public Hearing on the Proposed Budget</u> A public hearing is required by City Charter. This gives any taxpayer the opportunity in open session to make comments on the budget and content therein.
September 5	<u>Publish Notice of the Effective Tax and Rollback Tax Rates</u> Chapter 26 of the Property Tax Code requires the City to comply with certain steps within specific timeframes when adopting tax rates. A series of notices must be published to make taxpayers aware of tax rate calculations.
September 10	<u>Discuss Proposed Tax Rate</u> At this special meeting, City Council must discuss the proposed tax rate if the proposed rate will exceed the lower of the effective or rollback tax rate. City Council must vote to place the proposal to adopt the rate on the agenda of a future meeting as an action item.
September 17	<u>Adopt the Budget</u> This is a meeting to adopt the annual budget by ordinance upon one reading.
October 1	<u>Adopt the Tax Rate</u> A meeting to adopt the tax rate must take place before September 30 or by the 60 th day after the taxing unit receives the certified appraisal roll, whichever is later. City Council shall adopt a tax rate by passage of an ordinance to this effect upon one reading. <i>October 1 is the 39th day from receipt of roll.</i>

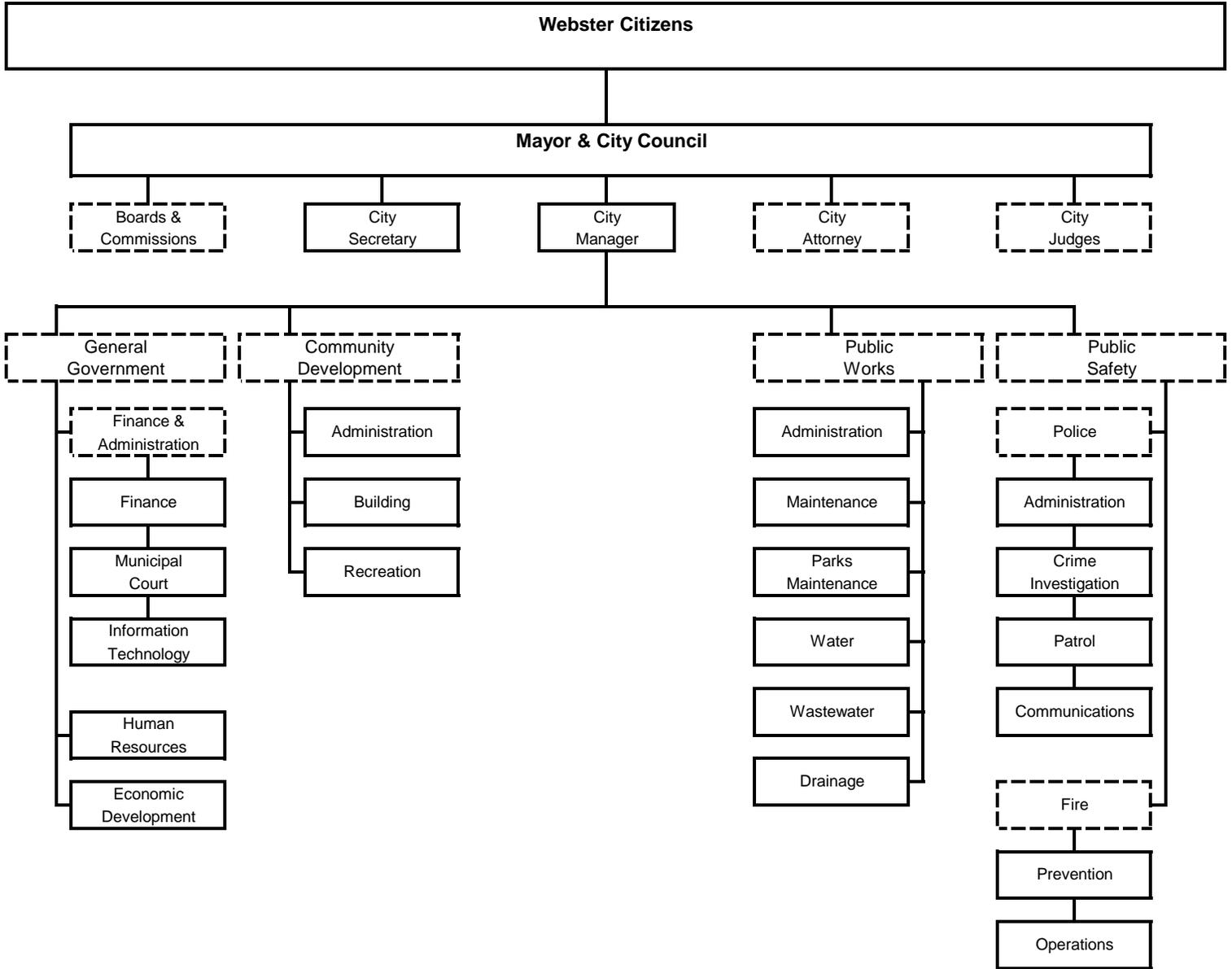
Fund Structure / Overview

Total Budget - All Funds			\$ 34,634,020
	Governmental Funds		
	General Fund		\$ 17,784,450
	Debt Service Funds		
	General Debt Service Fund		\$ 1,911,930
	Special Revenue Funds		
	Hotel Occupancy Tax Fund		\$ 878,300
	Municipal Court Fund		\$ 80,230
	Public Safety Fund		\$ 276,200
	TIRZ Fund		\$ 161,700
	Grant Fund		\$ 767,140
	PEG Channel Fund		\$ 24,000
	Emergency Management Fund		\$ -
	Proprietary Funds		
	Enterprise Funds		
	Utility Fund		\$ 5,485,010
	Utility Interest & Sinking Fund		\$ 565,010
	Internal Service Funds		
	Equipment Replacement Fund		\$ 688,780
	Information Technology Fund		\$ 860,690
	Component Unit		
	Webster Economic Development Corporation Fund		\$ 3,557,210
	WEDC Debt Service Fund		\$ 1,593,370

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



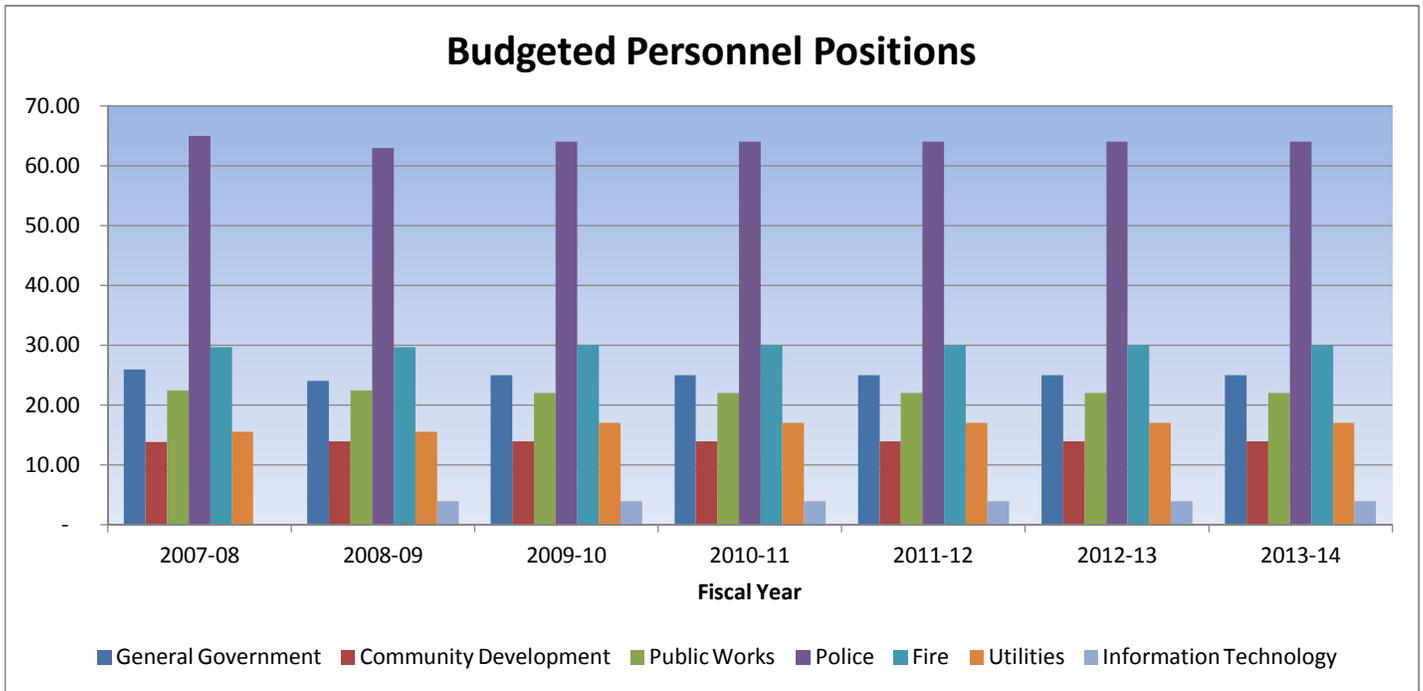
Legend:

- Denotes Functions, Departments, and Appointments
- Denotes Divisions

Budgeted Personnel Positions

<u>Function</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
General Government	26.00	24.00	25.00	25.00	25.00	25.00	25.00
Community Development	13.80	14.00	14.00	14.00	14.00	14.00	14.00
Public Works	22.50	22.50	22.00	22.00	22.00	22.00	22.00
Police	65.00	63.00	64.00	64.00	64.00	64.00	64.00
Fire	29.67	29.67	30.00	30.00	30.00	30.00	30.00
Utilities	15.50	15.50	17.00	17.00	17.00	17.00	17.00
Information Technology	-	4.00	4.00	4.00	4.00	4.00	4.00
Total	172.47	172.67	176.00	176.00	176.00	176.00	176.00

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



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

	Fiscal Year						
	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
General Fund							
General Government							
City Secretary	4.00	4.00	4.00	4.00	4.00	4.00	4.00
City Manager	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Finance	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Municipal Court	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Information Technology	2.00	-	-	-	-	-	-
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Economic Development	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Public Relations	1.00	-	-	-	-	-	-
Community Development							
Administration	5.80	6.00	6.00	6.00	6.00	6.00	6.00
Building	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Recreation	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works							
Administration	3.50	3.50	3.00	3.00	3.00	3.00	5.00
Maintenance	11.00	11.00	10.00	10.00	10.00	10.00	10.00
Parks Maintenance	6.00	6.00	7.00	7.00	7.00	7.00	7.00
Engineering	2.00	2.00	2.00	2.00	2.00	2.00	-
Police							
Administration	6.00	6.00	4.00	4.00	4.00	4.00	4.00
Crime Investigation	6.00	6.00	7.00	7.00	7.00	7.00	7.00
Patrol	35.00	35.00	37.00	37.00	37.00	38.00	38.00
Communications	16.00	16.00	16.00	16.00	16.00	15.00	15.00
Technical Support	2.00	-	-	-	-	-	-
Fire							
Prevention	2.67	2.67	3.00	3.00	3.00	3.00	3.00
Operations	27.00	27.00	27.00	27.00	27.00	27.00	27.00
General Fund Total	156.97	153.17	155.00	155.00	155.00	155.00	155.00
Utility Fund							
Water	8.25	8.25	8.50	8.50	8.50	8.50	8.50
Wastewater	7.25	7.25	6.50	6.50	6.50	6.50	6.50
Drainage	-	-	2.00	2.00	2.00	2.00	2.00
Utility Fund Total	15.50	15.50	17.00	17.00	17.00	17.00	17.00
Information Technology Fund							
Information Technology	-	4.00	4.00	4.00	4.00	4.00	4.00
Information Technology Fund Total	-	4.00	4.00	4.00	4.00	4.00	4.00
Total City Positions (FTE)	172.47	172.67	176.00	176.00	176.00	176.00	176.00

Notes:

Beginning in 2013-14, the Engineering division will be consolidated with Public Works Administration.
Beginning in 2009-10, the Assistant Director of Public Works is split 50/50 between the General Fund and Utility Fund.
Beginning in 2008-09, the Public Relations division will consolidated with Economic Development.
Beginning in 2008-09, the Information Technology division and Police-Technical Support division will be consolidated and reported under the Information Technology Fund.
Beginning in 2007-08, the Engineering division is reported under Public Works.
Beginning in 2007-08, the Director of Public Works is split 50/50 between the General Fund and Utility Fund.
Around 16-24 seasonal employees are hired during the summer as recreation staff. This count is not reflected above.

City of Webster, Texas
Consolidated Statement of Fund Balance
Budget Year 2013 - 2014

	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	TIRZ	Grant
Fund Balance at 9/30/2012	\$ 10,236,252	\$ 1,230,863	\$ 1,572,975	\$ 215,757	\$ 91,486	\$ 698,787	\$ -
Estimated Fund Balance							
Revenue ¹	17,201,090	11,021,900	986,800	76,140	47,980	154,450	226,970
Expenditures	(16,505,440)	(11,420,330)	(424,920)	(127,860)	(10,540)	-	(226,970)
Subtotal	695,650	(398,430)	561,880	(51,720)	37,440	154,450	-
Estimated at 9/30/2013	\$ 10,931,902	\$ 832,433	\$ 2,134,855	\$ 164,037	\$ 128,926	\$ 853,237	\$ -
% Change from Prior Year	6.8%	-32.4%	35.7%	-24.0%	40.9%	22.1%	0.0%
Projected Fund Balance							
Revenue ¹	17,440,400	1,916,250	878,300	74,760	215,180	161,700	767,140
Expenditures	(17,784,450)	(1,911,930)	(878,300)	(80,230)	(276,200)	(161,700)	(767,140)
Subtotal	(344,050)	4,320	-	(5,470)	(61,020)	-	-
Projected at 9/30/2014	\$ 10,587,852	\$ 836,753	\$ 2,134,855	\$ 158,567	\$ 67,906	\$ 853,237	\$ -
% Change from Prior Year	-3.1%	0.5%	0.0%	-3.3%	-47.3%	0.0%	0.0%

¹ Excludes Use of Prior Years' Fund Balance

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

PEG Channel	Emergency Management	Enterprise Funds ²		Internal Service Funds		Component Unit		Total All Funds
		Utility Fund	Utility Int & Sinking	Equipment Replacement	Information Technology	WEDC Fund	WEDC Debt Service	
\$ 61,278	\$ 96,188	\$ 3,972,577	\$ 4,304	\$ 2,761,414	\$ 176,079	\$ 2,881,718	\$ 138,469	\$ 24,138,147
25,000	-	4,531,280	565,070	483,840	756,910	3,523,020	1,565,340	41,165,790
-	-	(4,143,210)	(564,000)	(633,720)	(709,890)	(2,695,960)	(1,562,410)	(39,025,250)
25,000	-	388,070	1,070	(149,880)	47,020	827,060	2,930	2,140,540
\$ 86,278	\$ 96,188	\$ 4,360,647	\$ 5,374	\$ 2,611,534	\$ 223,099	\$ 3,708,778	\$ 141,399	\$ 26,278,687
40.8%	0.0%	9.8%	24.9%	-5.4%	26.7%	28.7%	2.1%	8.9%
24,000	-	4,866,350	565,200	584,800	761,930	3,557,210	1,594,100	33,407,320
(24,000)	-	(5,485,010)	(565,010)	(688,780)	(860,690)	(3,557,210)	(1,593,370)	(34,634,020)
-	-	(618,660)	190	(103,980)	(98,760)	-	730	(1,226,700)
\$ 86,278	\$ 96,188	\$ 3,741,987	\$ 5,564	\$ 2,507,554	\$ 124,339	\$ 3,708,778	\$ 142,129	\$ 25,051,987
0.0%	0.0%	-14.2%	3.5%	-4.0%	-44.3%	0.0%	0.5%	-4.7%

City of Webster, Texas
Budget Summary
Budget Year 2013 - 2014

Revenues	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	TIRZ	Grant
Property Taxes	\$ 2,489,110	\$ 1,585,100	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	10,664,440						
Franchise & Local Taxes	1,495,030		876,270				
Permit Fees	310,070						
Court Fines & Fees	1,161,890			74,560			
Charges for Service	180,350						
Miscellaneous Income	130,610	1,120	2,030	200	215,180	700	-
Intergovernmental	-					81,000	731,500
Other Financing Sources	344,050	-	-	5,470	61,020		
Total Revenue before Transfers	16,775,550	1,586,220	878,300	80,230	276,200	81,700	731,500
Transfers from Other Funds	1,008,900	330,030	-	-	-	80,000	35,640
Total Revenue	17,784,450	1,916,250	878,300	80,230	276,200	161,700	767,140
Expenditures							
Personnel	\$ 12,457,400	\$ -	\$ -	\$ 12,720	\$ -	\$ -	\$ -
Supplies	688,120		6,500	3,700	14,200		
Maintenance	565,990			13,590			
Services	3,042,020	2,000	834,900	28,220	262,000	161,700	767,140
Debt Service	-	1,909,930					
Capital Outlay	143,500						
Total Expenditures before Transfers	16,897,030	1,911,930	841,400	58,230	276,200	161,700	767,140
Transfers to Other Funds	887,420	-	36,900	22,000	-	-	-
Total Expenditures	17,784,450	1,911,930	878,300	80,230	276,200	161,700	767,140
Revenue Over / (Under) Expenditures	\$ -	\$ 4,320	\$ -	\$ -	\$ -	\$ -	\$ -

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 project completion. The Utility Debt Service Reserve Fund is also excluded from presentation because it is not an appropriated fund.

PEG Channel	Emergency Management	Enterprise Funds		Internal Service Funds		Component Unit		Total All Funds
		Utility Fund	Utility Int & Sinking	Equipment Replacement	Information Technology	WEDC Fund	WEDC Debt Service	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,074,210
						3,554,810		14,219,250
24,000								2,395,300
								310,070
								1,236,450
		4,640,660			761,670			5,582,680
		225,690	190	7,090	260	2,400	730	586,200
								812,500
	-	618,660		103,980	98,760			1,231,940
24,000	-	5,485,010	190	111,070	860,690	3,557,210	730	30,448,600
-	-	-	565,010	577,710	-	-	1,593,370	4,190,660
24,000	-	5,485,010	565,200	688,780	860,690	3,557,210	1,594,100	34,639,260
\$ -	\$ -	\$ 1,231,370	\$ -	\$ -	\$ 360,540	\$ -	\$ -	\$ 14,062,030
		633,730			15,320	2,200		1,363,770
		824,360			192,790			1,596,730
24,000		619,370	3,200		102,040	931,610	600	6,778,800
		-	561,810				1,592,770	4,064,510
		41,000		688,780	186,000			1,059,280
24,000	-	3,349,830	565,010	688,780	856,690	933,810	1,593,370	28,925,120
-	-	2,135,180	-	-	4,000	2,623,400	-	5,708,900
24,000	-	5,485,010	565,010	688,780	860,690	3,557,210	1,593,370	34,634,020
\$ -	\$ -	\$ -	\$ 190	\$ -	\$ -	\$ -	\$ 730	\$ 5,240

City of Webster, Texas
Budget Summary History (All Funds) ¹
Fiscal Years 2011 - 2014

	Budget 2010-2011	Budget 2011-2012	Budget 2012-2013	Budget 2013-2014
Resources				
Property Taxes	\$ 3,327,410	\$ 3,684,320	\$ 3,735,490	\$ 4,074,210
Sales Taxes	13,104,150	13,133,330	14,246,670	14,219,250
Franchise & Local Taxes	2,212,610	2,166,910	2,327,620	2,395,300
Permit Fees	296,670	260,120	299,840	310,070
Court Fines & Fees	1,395,390	1,226,750	1,244,470	1,236,450
Charges for Service	4,709,680	4,996,180	5,360,520	5,582,680
Miscellaneous Income	424,140	301,590	496,870	586,200
Intergovernmental	1,148,060	1,419,500	599,000	812,500
Other Financing Sources	328,700	910,070	1,284,430	1,231,940
Total Resources before Transfers	26,946,810	28,098,770	29,594,910	30,448,600
Transfers from Other Funds	4,319,830	4,071,840	4,107,610	4,190,660
Total Resources	31,266,640	32,170,610	33,702,520	34,639,260
Expenditures				
Personnel	12,983,270	13,190,250	13,667,880	14,062,030
Supplies	1,088,510	1,254,930	1,388,460	1,363,770
Maintenance	1,248,250	1,332,550	1,433,750	1,596,730
Services	6,590,060	6,978,890	6,784,310	6,778,800
Debt Service	4,119,550	3,856,630	4,743,640	4,064,510
Capital Outlay	480,000	1,404,550	1,001,550	1,059,280
Total Expenditures before Transfers	26,509,640	28,017,800	29,019,590	28,925,120
Transfers to Other Funds	4,388,990	4,071,840	4,681,730	5,708,900
Total Expenditures	30,898,630	32,089,640	33,701,320	34,634,020
Resources Over / (Under) Expenditures	\$ 368,010	\$ 80,970	\$ 1,200	\$ 5,240

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 completion. The Utility Debt Service Reserve Fund is also excluded from project basis and carry over until project completion. The Utility Debt Service Reserve Fund is also excluded from presentation because it is not an appropriated fund.

Notes:

Transfers from Other Funds do not match Transfers to Other Funds due to transfers from/to project funds.

FY 2013 - 2014 includes:

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

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

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

FY 2012 - 2013 includes:

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

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

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

FY 2010 - 2011 includes:

\$283,840 from Sewer Impact Fee Fund to Utility Interest & Sinking Fund

\$353,000 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 2011 - 2014

	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013 ²	Estimate 2012-2013 ²	Budget 2013-2014 ²
Beginning Fund Balance (GAAP)	\$ 19,678,214	\$ 20,114,098	\$ 24,138,147	\$ 24,138,147	\$ 26,278,687
Resources					
General Fund	\$ 16,508,199	\$ 17,504,072	\$ 16,986,740	\$ 17,201,090	\$ 17,440,400
General Debt Service Fund	1,794,278	2,388,154	10,828,340	11,021,900	1,916,250
Hotel Occupancy Tax Fund	778,235	870,230	788,150	986,800	878,300
Court Special Revenue Fund	75,273	73,056	77,530	76,140	74,760
Public Safety Special Rev Fund	18,241	55,808	264,600	47,980	215,180
TIRZ Fund	178,376	100,593	191,580	154,450	161,700
Grant Fund	75,678	1,067,812	558,640	226,970	767,140
PEG Channel Fund	-	61,278	21,940	25,000	24,000
Emergency Management Fund	-	-	-	-	-
Utility Fund	4,210,188	4,479,106	4,565,740	4,531,280	4,866,350
Utility Interest & Sinking Fund	791,455	561,344	565,100	565,070	565,200
Equipment Replacement Fund	502,017	520,723	483,960	483,840	584,800
Information Technology Fund	582,336	588,032	756,760	756,910	761,930
WEDC Fund	3,417,851	3,500,782	3,563,250	3,523,020	3,557,210
WEDC Debt Service Fund	1,596,126	1,555,967	1,565,230	1,565,340	1,594,100
Total Resources	30,528,253	33,326,957	41,217,560	41,165,790	33,407,320
Expenditures					
General Fund	15,766,175	17,025,058	17,439,840	16,505,440	17,784,450
General Debt Service Fund	1,741,188	1,734,747	11,421,340	11,420,330	1,911,930
Hotel Occupancy Tax Fund	492,734	530,527	788,150	424,920	878,300
Court Special Revenue Fund	103,407	105,957	158,310	127,860	80,230
Public Safety Special Rev Fund	38,918	79,225	300,300	10,540	276,200
TIRZ Fund	-	-	191,580	-	161,700
Grant Fund	75,678	1,067,812	558,640	226,970	767,140
PEG Channel Fund	-	-	21,940	-	24,000
Emergency Management Fund	-	-	-	-	-
Utility Fund	4,072,147	3,731,621	4,846,500	4,143,210	5,485,010
Utility Interest & Sinking Fund	790,247	563,003	564,860	564,000	565,010
Equipment Replacement Fund	96,484	526,964	659,250	633,720	688,780
Information Technology Fund	565,904	537,130	756,520	709,890	860,690
WEDC Fund	4,913,445	2,694,368	3,563,250	2,695,960	3,557,210
WEDC Debt Service Fund	1,589,796	1,551,359	1,564,510	1,562,410	1,593,370
Total Expenditures	30,246,123	30,147,770	42,834,990	39,025,250	34,634,020
Resources Over / (Under) Expenditures	\$ 282,130	\$ 3,179,187	\$ (1,617,430)	\$ 2,140,540	\$ (1,226,700)
Fund Balance (Budget)	19,960,344	23,293,285	22,520,717	26,278,687	25,051,987
Adjustments ³	153,754	844,862	-	-	-
Ending Fund Balance (GAAP)	\$ 20,114,098	\$ 24,138,147	\$ 22,520,717	\$ 26,278,687	\$ 25,051,987

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 project completion. The Utility Debt Service Reserve Fund is also excluded from presentation because it is not an appropriated fund.

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, fines and forfeitures, charges for services, transfers, and other miscellaneous revenues.

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

General Government

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

Community Development

Divisions:	Administration
	Building
	Recreation

Public Works

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

Public Safety

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

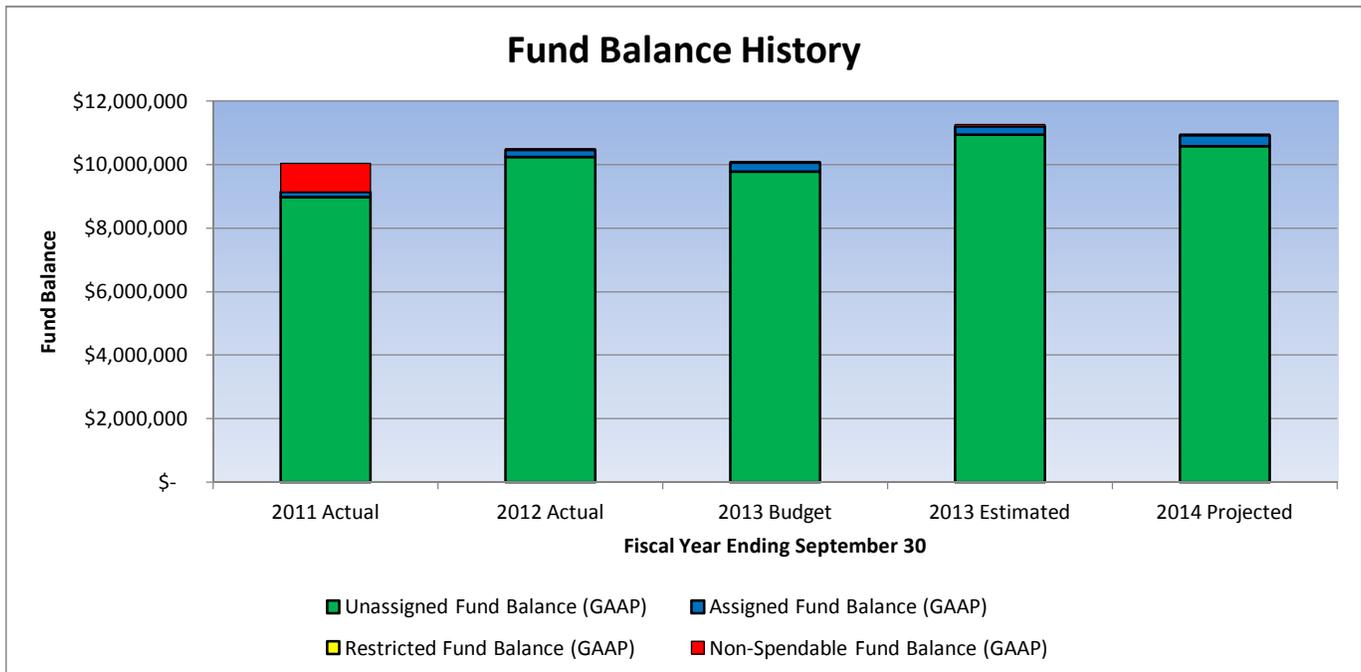
**General Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
Budget Basis:					
Beginning Unassigned Fund Balance (GAAP)	\$ 8,356,189	\$ 8,974,159	\$ 10,236,252	\$ 10,236,252	\$ 10,931,902
Revenues ¹	16,508,199	17,504,072	16,986,740	17,201,090	17,440,400
Expenditures	(15,766,175)	(17,025,058)	(17,439,840)	(16,505,440)	(17,784,450)
Net Increase / (Decrease) in Fund Balance	742,024	479,014	(453,100)	695,650	(344,050)
Ending Unassigned Fund Balance (Budget)	\$ 9,098,213	\$ 9,453,173	\$ 9,783,152	\$ 10,931,902	\$ 10,587,852
Reconciliation to GAAP:					
Ending Unassigned Fund Balance (Budget)	\$ 9,098,213	\$ 9,453,173	\$ 9,783,152	\$ 10,931,902	\$ 10,587,852
Adjustment ²	(124,054)	783,079	-	-	-
Unassigned Fund Balance (GAAP)	8,974,159	10,236,252	9,783,152	10,931,902	10,587,852
Assigned Fund Balance (GAAP)	164,811	220,339	272,649	272,649	324,609
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	890,198	51,590	51,590	51,590	51,590
Total Fund Balance (GAAP)	\$ 10,029,167	\$ 10,508,181	\$ 10,107,391	\$ 11,256,141	\$ 10,964,051

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

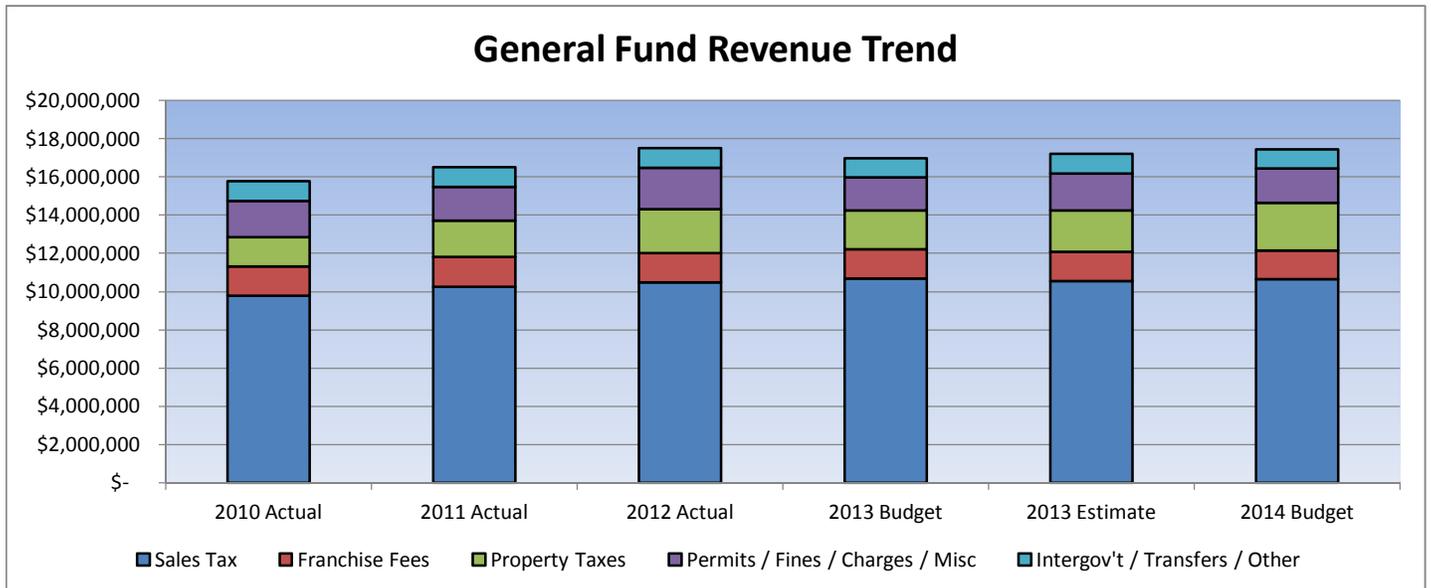
	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
<u>Revenues</u>					
Property Taxes	\$ 1,920,729	\$ 2,291,618	\$ 2,037,440	\$ 2,180,360	\$ 2,489,110
Sales Tax	10,246,579	10,495,149	10,685,000	10,558,850	10,664,440
Franchise & Local Taxes	1,559,409	1,508,485	1,520,180	1,519,460	1,495,030
Permit Fees	276,740	572,015	299,840	400,170	310,070
Court Fines & Fees	1,114,652	1,128,536	1,167,180	1,183,210	1,161,890
Charges for Service	204,874	249,628	155,120	182,190	180,350
Miscellaneous Income	164,256	237,681	101,020	155,890	130,610
Other Financing Sources	1,020,960	1,020,960	1,020,960	1,020,960	1,008,900
Use of Prior Years' Fund Balance	-	-	453,100	-	344,050
Total Revenue	16,508,199	17,504,072	17,439,840	17,201,090	17,784,450
<u>Expenditures</u>					
General Government					
City Council	604,293	595,701	681,300	632,490	680,350
City Manager	370,368	367,412	444,710	413,540	451,980
Finance	1,881,096	2,242,665	2,128,580	1,959,230	1,700,240
Human Resources	342,701	345,284	391,370	376,250	397,660
Economic Development	309,978	315,589	339,930	332,540	354,920
Community Development	1,477,936	1,472,465	1,598,070	1,473,150	1,588,080
Public Works	2,653,019	2,646,502	2,777,230	2,585,960	3,098,770
Police	6,391,242	6,449,715	6,963,190	6,810,150	7,160,180
Fire	1,735,543	2,589,724	2,115,460	1,922,130	2,352,270
Total Expenditures	15,766,175	17,025,058	17,439,840	16,505,440	17,784,450
Increase / (Decrease) in Fund Balance	\$ 742,024	\$ 479,014	\$ -	\$ 695,650	\$ -

General Fund Revenue Trend

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Revenues						
Sales Tax	\$ 9,789,355	\$ 10,246,579	\$ 10,495,149	\$ 10,685,000	\$ 10,558,850	\$ 10,664,440
Franchise Fees	1,523,838	1,559,409	1,508,485	1,520,180	1,519,460	1,495,030
Property Taxes	1,541,165	1,920,729	2,291,618	2,037,440	2,180,360	2,489,110
Permits / Fines / Charges / Misc	1,895,155	1,760,522	2,187,860	1,723,160	1,921,460	1,782,920
Intergov't / Transfers / Other ¹	1,034,209	1,020,960	1,020,960	1,020,960	1,020,960	1,008,900
Total Revenue	\$ 15,783,722	\$ 16,508,199	\$ 17,504,072	\$ 16,986,740	\$ 17,201,090	\$ 17,440,400

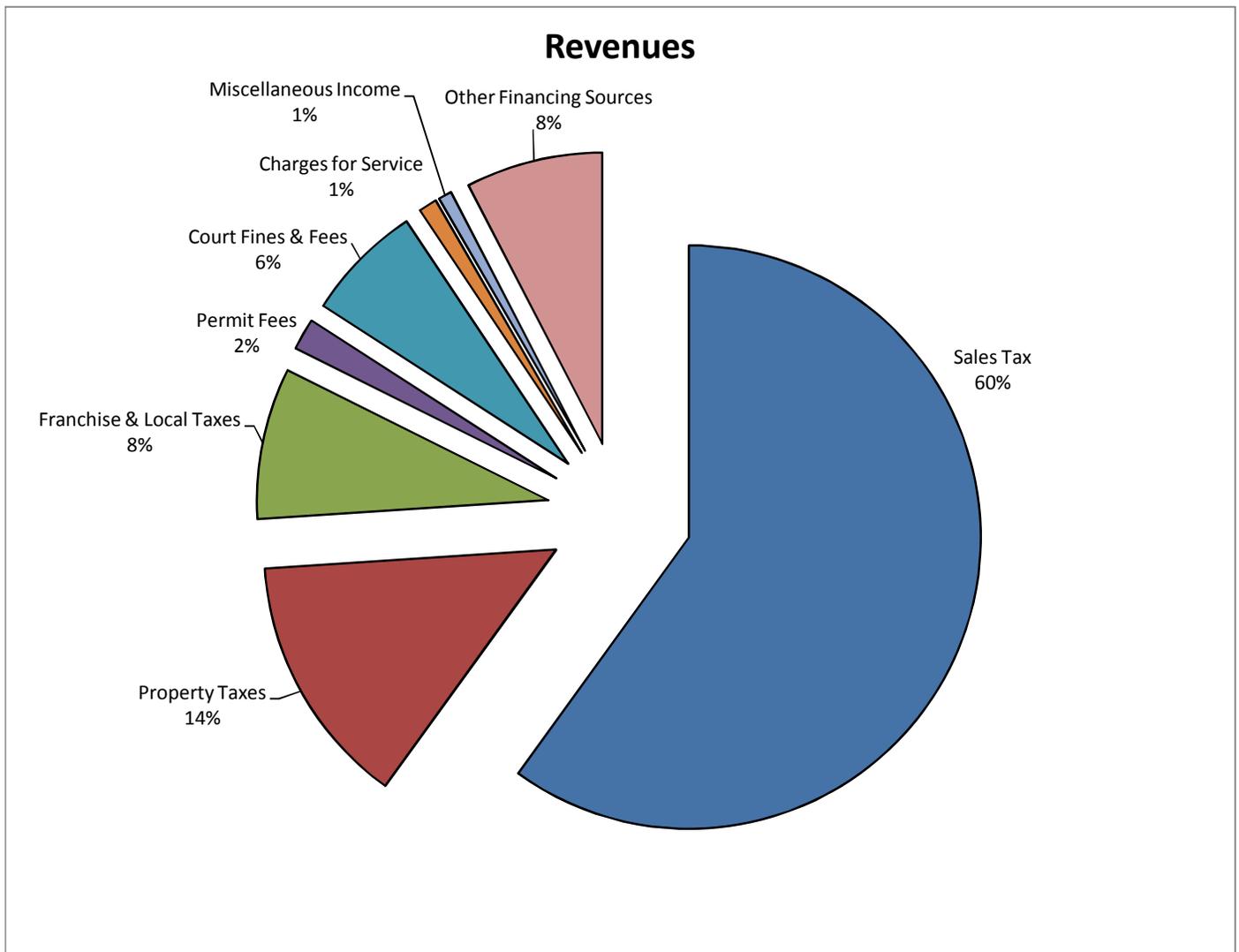
Note:

¹ Excludes Use of Prior Years' Fund Balance of \$453,100 in FY 2012-2013 Budget and \$344,050 in FY 2013-2014 Budget



Distribution of General Fund Revenues

Sales Tax	\$ 10,664,440	60.0%
Property Taxes	2,489,110	14.0%
Franchise & Local Taxes	1,495,030	8.4%
Permit Fees	310,070	1.7%
Court Fines & Fees	1,161,890	6.5%
Charges for Service	180,350	1.0%
Miscellaneous Income	130,610	0.7%
Other Financing Sources	1,352,950	7.6%
Total	\$ 17,784,450	100.0%



General Fund Revenues

Property Taxes: 2012-13 Budget: \$2,029,240 2013-14 Budget: \$2,486,250

The Harris County Appraisal District (HCAD) establishes the value of property for taxation purposes. Taxable values are set at 100% of the assessed market value after exemptions. Market value means the price at which property would sell between a willing buyer and a willing seller in the open market. The City sets a tax rate on the basis of cents per \$100 of valuation. For FY 2013-14 (2013 Tax Year), the City adopted a total tax rate of \$0.26960 / \$100, \$0.0008 less than the effective tax rate. The effective tax rate is the rate that, when applied to the current value of property that existed in 2012, will raise an equal amount of revenue as last year. City taxes levied for FY 2013-14 on property valued at \$150,000 would be \$404.40 ($\$150,000 \div 100 \times \$0.26960 = \$404.40$) as compared to \$427.92 for FY 2012-13.

The tax rate is comprised of two components. The operations and maintenance (O & M) rate provides funds to operate and maintain the general government functions. The debt rate services the debt obligations of the City as found in the General Debt Service Fund. A comparison of the tax rate for FY 2012-13 and FY 2013-14 is shown below.

<u>FY 2012-13 (2012 Tax Year)</u>		<u>FY 2013-14 (2013 Tax Year)</u>	
\$0.15615	O & M tax rate	\$0.16455	O & M tax rate
<u>0.12913</u>	Debt tax rate	<u>0.10505</u>	Debt tax rate
<u>\$0.28528</u>	Total tax rate	<u>\$0.26960</u>	Total tax rate

The 2013 certified assessed taxable value is \$1,503,886,393, an increase of \$112,110,939 over the 2012 adjusted taxable value of \$1,391,775,454. By multiplying the tax rates by the taxable value, the 2013 tax levy can be calculated:

\$2,474,645	Collected for operations & maintenance
<u>1,579,833</u>	Collected for debt service
<u>\$4,054,478</u>	Total amount of tax to be levied

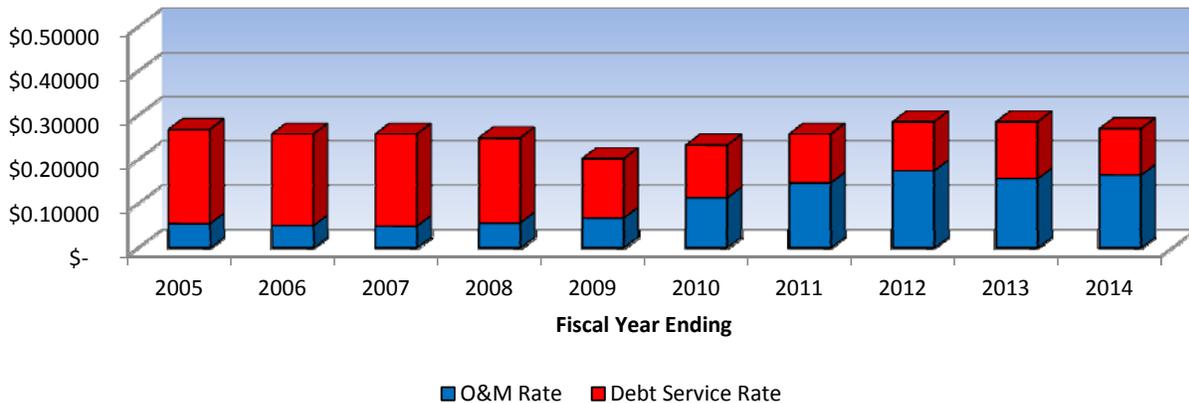
Commercial properties comprise approximately 77% of the City's assessed values. Residential properties make up 20%. Industrial properties are only 3% of the City's property tax base.

All taxable property in the City of Webster is subject to the assessment, levy and collection by the City of an annual ad valorem tax levied, within the limits prescribed by law, sufficient to provide for the payment of principal and interest on debt issued by the government. Article XII, Section 5, of the Texas Constitution is applicable to the City, and limits its maximum ad valorem tax rate to \$2.50 per \$100 of assessed valuation for all City purposes. The City operates under a Home-Rule Charter, which adopts the constitutional provisions. Administratively, the Attorney General of the State of Texas will only permit the allocation of \$1.50 of the \$2.50 maximum rate for all general obligation debt service, as calculated at the time of issuance. The City's total tax rate of \$0.26960 and debt rate of \$0.10505 are well below the maximum rates allowed by law.

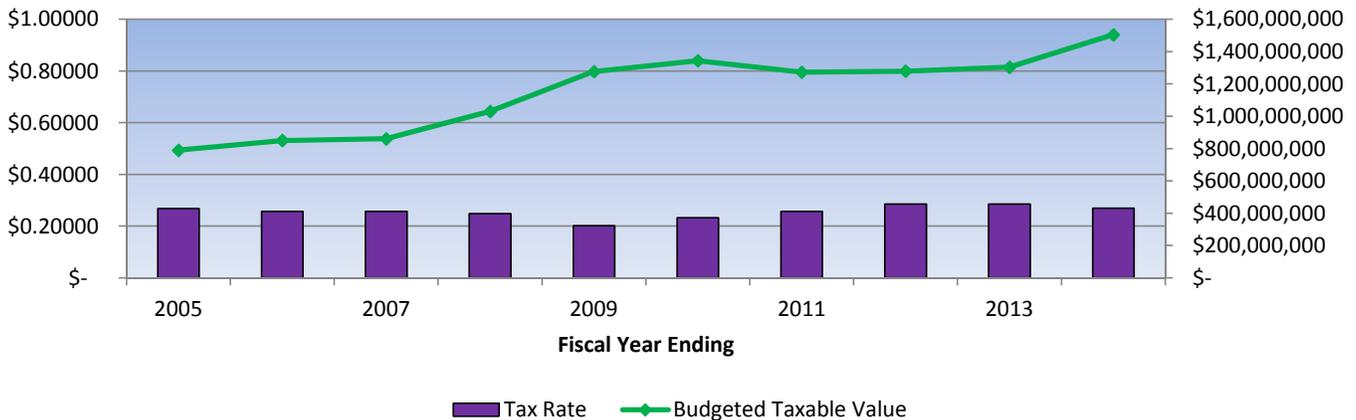
Budgeted Property Tax History

Fiscal Year Ending	Operations O&M		Debt Service		Total Rate	Budgeted Taxable Value	Budgeted Total Levy
	\$ / \$100	Amount	\$ / \$100	Amount			
2005	\$ 0.05446	\$ 429,814	\$ 0.21354	1,685,321	\$0.26800	\$ 789,229,536	\$ 2,115,135
2006	0.05000	425,087	0.20750	1,764,111	0.25750	850,173,950	2,189,198
2007	0.04904	421,910	0.20846	1,793,463	0.25750	860,339,064	2,215,373
2008	0.05672	584,055	0.19215	1,978,599	0.24887	1,029,715,957	2,562,654
2009	0.07335	935,844	0.13265	1,692,429	0.20600	1,275,860,266	2,628,272
2010	0.11333	1,522,367	0.11919	1,601,085	0.23252	1,343,304,629	3,123,452
2011	0.14669	1,866,614	0.11081	1,410,045	0.25750	1,272,489,046	3,276,659
2012	0.17470	2,234,459	0.11058	1,414,348	0.28528	1,279,026,615	3,648,807
2013	0.15615	2,035,023	0.12913	1,682,885	0.28528	1,303,248,896	3,717,908
2014	0.16455	2,474,645	0.10505	1,579,833	0.26960	1,503,886,393	4,054,478

Property Tax Rate History



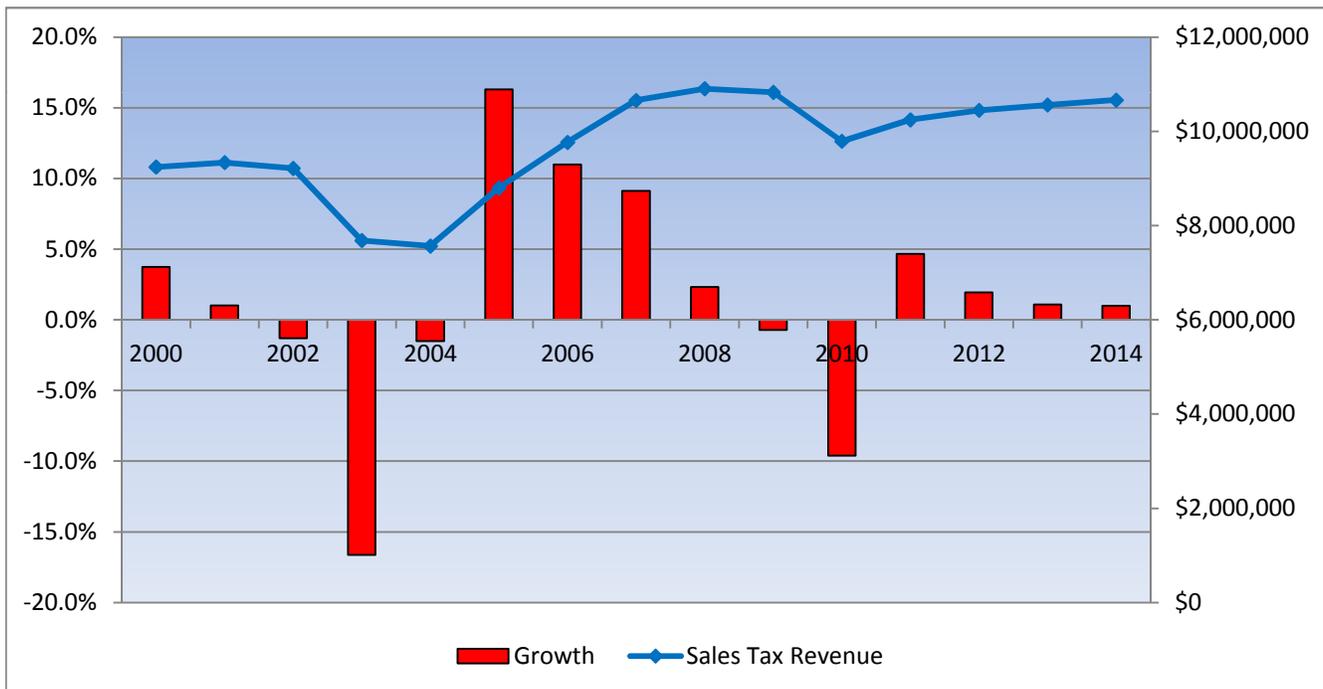
Tax Rate vs. Taxable Value



General Fund Historical Sales Tax Trend

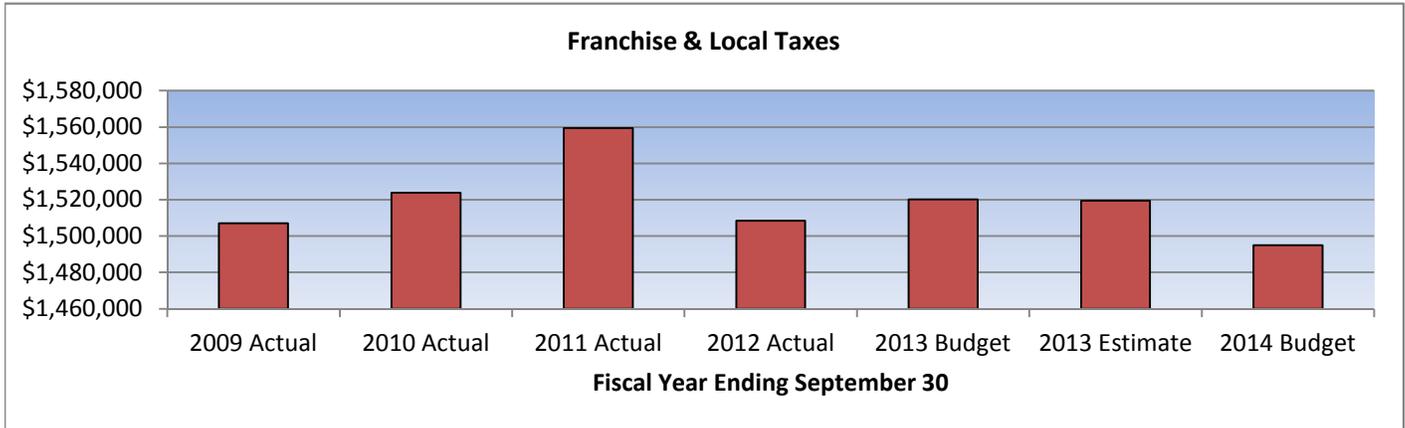
Fiscal Year Ending	Sales Tax Revenue ¹	Amount of Incr. / (Decr.)	% Incr. / (Decr.) Over Prior Year
2000	\$ 9,242,969	\$ 332,300	3.7%
2001	9,337,062	94,093	1.0%
2002	9,214,901	(122,616)	(1.3)%
2003	7,682,515	(1,532,386)	(16.6)%
2004	7,567,240	(115,275)	(1.5)%
2005	8,800,250	1,233,010	16.3%
2006	9,767,677	967,427	11.0%
2007	10,659,321	891,644	9.1%
2008	10,906,308	246,987	2.3%
2009	10,828,541	(77,767)	(0.7)%
2010	9,789,355	(1,039,186)	(9.6)%
2011	10,246,579	457,224	4.7%
2012	10,446,340	199,761	1.9%
2013	10,558,850	112,510	1.1%
2014	10,664,440	105,590	1.0%

Notes: ¹ Amounts shown reflect actual sales tax revenue collected in each fiscal year with the exception of 2013 and 2014 which reports estimated and budgeted amounts, respectively.



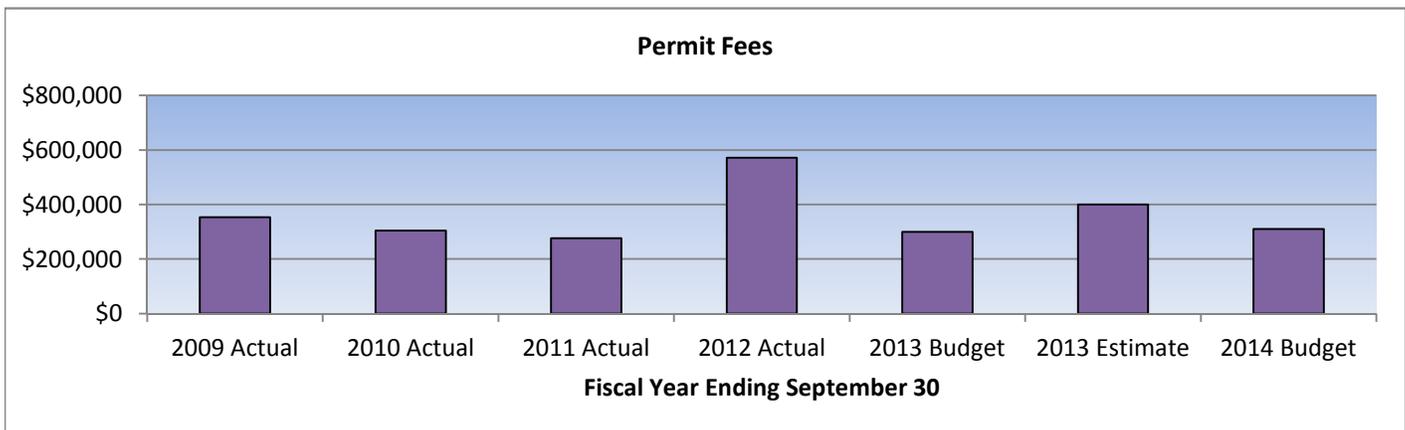
Franchise & Local Taxes: 2012-13 Budget: \$1,520,180 2013-14 Budget: \$1,495,030

The City of Webster maintains non-exclusive franchise agreements with utility providers (electric, gas, telephone and cable), which use the City's right-of-ways to provide their services. The utilities compensate the City for this privileged use through franchise taxes passed on to the users. Their fees are generally based upon a percentage of their gross receipts generated by customers within the City limits. Mixed beverage tax receipts are also recorded in this category and are among the highest in Harris County. In 2011, the State of Texas reduced the allocated beverage tax from 10.7% to 8.3% reducing revenue to the City of Webster for FY 2011-12.



Permit Fees: 2012-13 Budget: \$299,840 2013-14 Budget: \$310,070

Permit fees are fees charged for plan reviews to ensure compliance with building codes and the actual inspection to verify compliance. The recent economic recession has had a negative impact on commercial construction in Webster. The rebound in FY 2011-12 can be attributed to the one-time receipt of permit fees for the hospital expansion. The budget for next year continues to reflect a weak commercial construction environment that is slightly offset by an anticipated increase in residential construction in the Edgewater Development.



Court Fines & Fees:

2012-13 Budget: \$1,167,180

2013-14 Budget: \$1,161,890

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

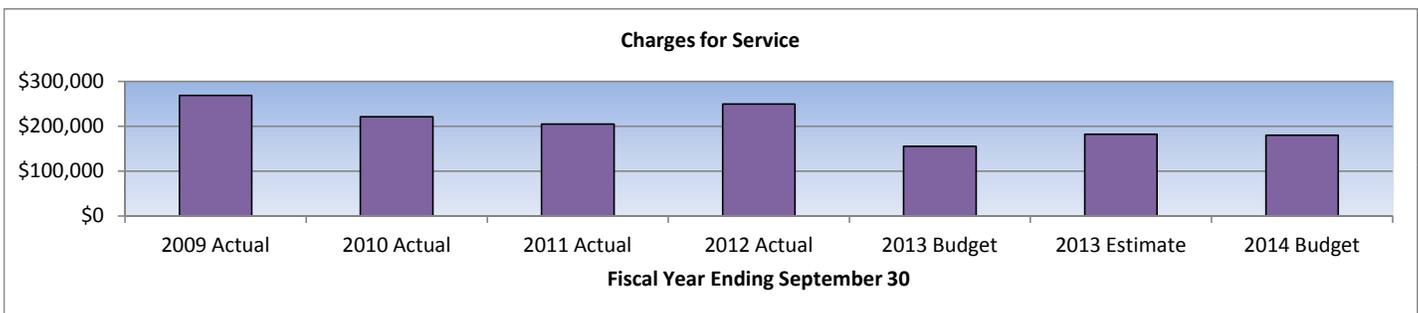


Charges for Service:

2012-13 Budget: \$155,120

2013-14 Budget: \$180,350

The main revenue in this category is the charge assessed for providing dispatching services to other jurisdictions which are made under inter-local agreements. The City will receive about \$112,640 for these services in FY 2013-14. As depicted by the decline in 2013, the City no longer performs administrative functions for the City of Nassau Bay's municipal court. Other revenues that fall into this category include charges for recreation programs, Civic Center rental fees, Recreation Hall rental fees, and park pavillion rental fees for which \$67,710 has been budgeted.

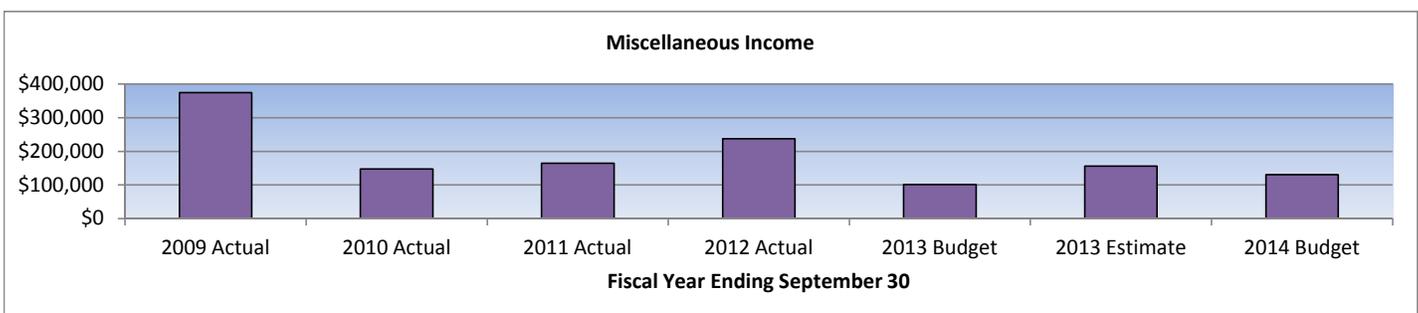


Miscellaneous Income:

2012-13 Budget: \$101,020

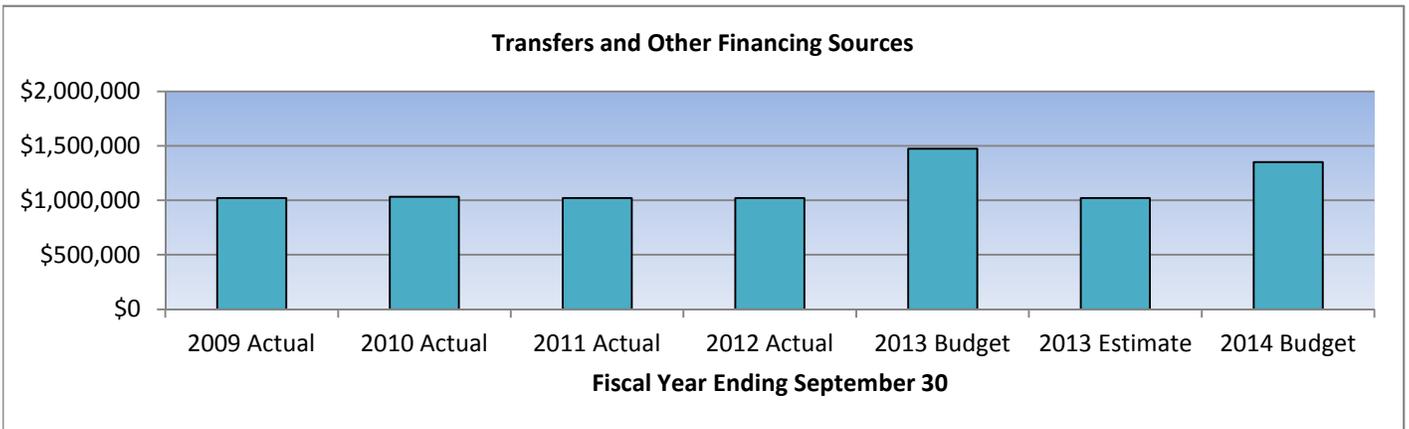
2013-14 Budget: \$130,610

Miscellaneous income includes revenues that could not be classified elsewhere. The principal revenue in this category is the interest that the City earns on its investments. Fixed income security interest rates are very close to zero percent. With no foreseeable rate increases until at least late-2014, only \$24,000 is budgeted for interest income in FY 2013-14. False alarm fees of \$35,820 are also recorded in this category.



Other Financing Sources: 2012-13 Budget: \$1,474,060 2013-14 Budget: \$1,352,950

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



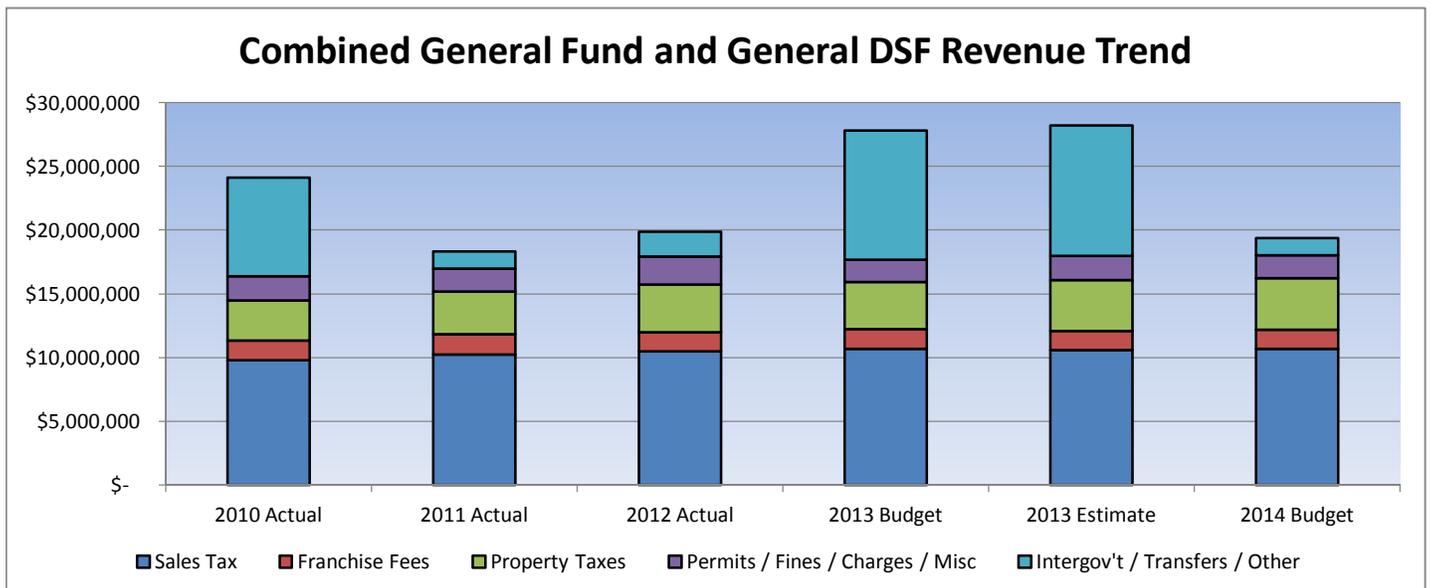
Combined General Fund and General Debt Service Fund Revenue Trend

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Revenues						
Sales Tax	\$ 9,789,355	\$ 10,246,579	\$ 10,495,149	\$ 10,685,000	\$ 10,558,850	\$ 10,664,440
Franchise Fees	1,523,838	1,559,409	1,508,485	1,520,180	1,519,460	1,495,030
Property Taxes	3,158,751	3,383,915	3,741,783	3,735,490	3,989,320	4,074,210
Permits / Fines / Charges / Misc	1,897,262	1,761,584	2,188,889	1,723,950	1,923,030	1,784,040
Intergov't / Transfers / Other ^{1 2}	7,746,132	1,350,990	1,957,920	10,150,460	10,232,330	1,338,930
Total Revenue	\$ 24,115,339	\$ 18,302,477	\$ 19,892,226	\$ 27,815,080	\$ 28,222,990	\$ 19,356,650

Note:

¹ Excludes Use of Prior Years' Fund Balance of \$1,046,100 in FY 2012-2013 Budget and \$344,050 in FY 2013-2014 Budget

² Other revenues in FY 2009-2010 and FY 2012-2013 reflects the accounting treatment to record the issuance of general obligation debt



**001 - General Fund
Revenues**

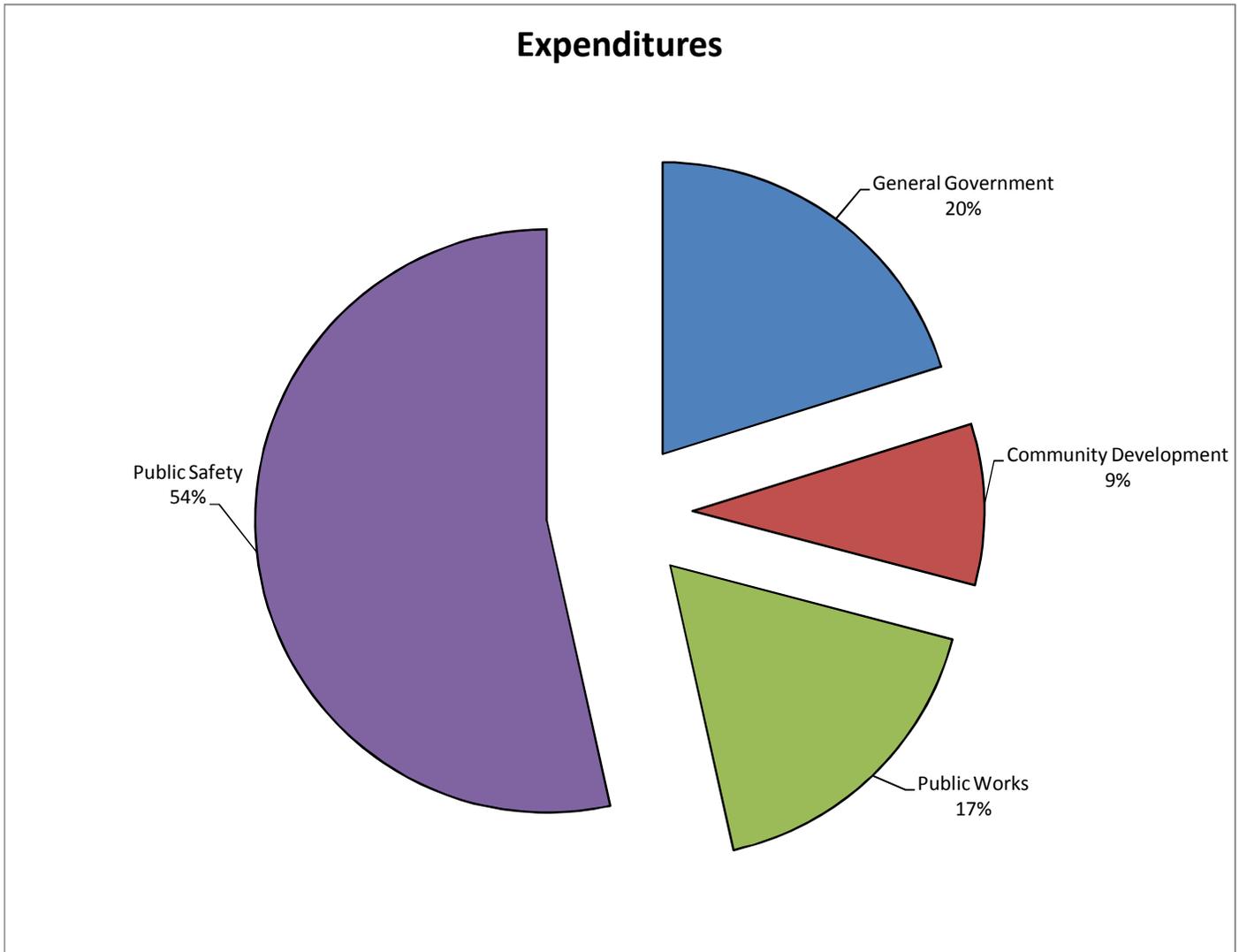
Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Property Taxes					
1010 Current Property Tax	\$ 1,907,913	\$ 2,294,422	\$ 2,029,240	\$ 2,174,810	\$ 2,486,250
1050 Delinquent Property Tax	1,490	(15,866)	-	(3,370)	-
1200 Penalty and Interest	11,327	13,062	8,200	8,920	2,860
Total Property Taxes	1,920,729	2,291,618	2,037,440	2,180,360	2,489,110
Franchise & Local Taxes					
2010 Sales Tax	10,246,579	10,495,149	10,685,000	10,558,850	10,664,440
2050 Mixed Drink Tax	360,673	328,835	322,230	313,280	322,710
2100 Franchise Tax - Electric	926,866	926,004	946,890	937,280	908,450
2110 Franchise Tax - Natural Gas	46,959	38,920	40,100	39,690	39,690
2120 Franchise Tax - Cable	119,903	109,339	109,690	119,000	119,000
2150 HB1777 Telecommunications Fee	105,009	105,387	101,270	110,210	105,180
Total Franchise & Local Taxes	11,805,988	12,003,634	12,205,180	12,078,310	12,159,470
Permit Fees					
3010 Alarm Registration	20,800	24,650	18,670	21,210	21,850
3050 Construction Permit	173,345	453,158	197,040	281,080	200,670
3100 Fire Protection Permit	11,550	16,028	13,150	23,840	15,360
3150 Food Dealer / Health Permit	26,600	34,600	28,530	34,670	30,570
3200 Mixed Beverage Permit	25,035	26,300	24,700	25,120	24,430
3250 Mobile Home Permit	450	-	-	-	-
3300 Video Game Permit	2,685	2,505	2,810	2,600	2,720
3350 Wrecker Permit	16,275	14,775	14,940	11,650	14,470
Total Permit Fees	276,740	572,015	299,840	400,170	310,070
Court Fines & Fees					
4010 Court Fine & Fee	965,257	975,052	1,013,970	1,016,030	1,005,540
4050 Warrant Fee	108,567	113,678	111,320	128,180	115,100
4100 City's 10% of State Tax	40,828	39,806	41,890	39,000	41,250
Total Court Fines & Fees	1,114,652	1,128,536	1,167,180	1,183,210	1,161,890
Charges for Service					
5050 Recreation Programs	37,674	42,041	32,900	33,120	35,530
5060 Agreement - Forest Bend	3,000	-	-	-	-
5070 Agreement - Nassau Bay	124,620	155,365	69,000	88,640	88,640
5080 Agreement - Southeast VFD	23,040	23,040	23,040	24,000	24,000
5350 Civic Center Rental	16,205	25,833	29,640	32,230	27,520
5360 Recreation / Meeting Room Rental	335	350	540	200	460
5370 Park Rental	-	3,000	-	4,000	4,200
Total Charges for Service	204,874	249,628	155,120	182,190	180,350

**001 - General Fund
Revenues**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Miscellaneous Income					
6010 Police Fees	2,379	2,233	2,420	1,670	2,250
6015 Alarm Fees	25,250	44,200	33,970	38,000	35,820
6050 Interest Income	89,107	38,249	26,490	31,240	24,000
6070 Unrealized Gain / Loss	(63,066)	1,393	-	(680)	-
6100 Other Income	72,388	47,734	36,140	65,000	66,540
6120 Insurance Reimbursements	38,440	77,415	1,000	10,000	1,000
6150 Sale of City Assets	-	26,498	1,000	10,660	1,000
6300 Cash Over / Short	(243)	(41)	-	-	-
Total Miscellaneous Income	164,256	237,681	101,020	155,890	130,610
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	36,900	36,900	36,900	36,900	36,900
8219 Transfer from Muni Court Fund	34,060	34,060	34,060	34,060	22,000
8999 Use of PY Fund Balance	-	-	453,100	-	344,050
Total Other Financing Sources	1,020,960	1,020,960	1,474,060	1,020,960	1,352,950
General Fund	\$ 16,508,199	\$ 17,504,072	\$ 17,439,840	\$ 17,201,090	\$ 17,784,450

General Fund Expenditures by Function

General Government	\$ 3,585,150	20.2%
Community Development	1,588,080	8.9%
Public Works	3,098,770	17.4%
Public Safety	9,512,450	53.5%
Total	\$ 17,784,450	100.0%



**001 - General Fund
Division Summary**

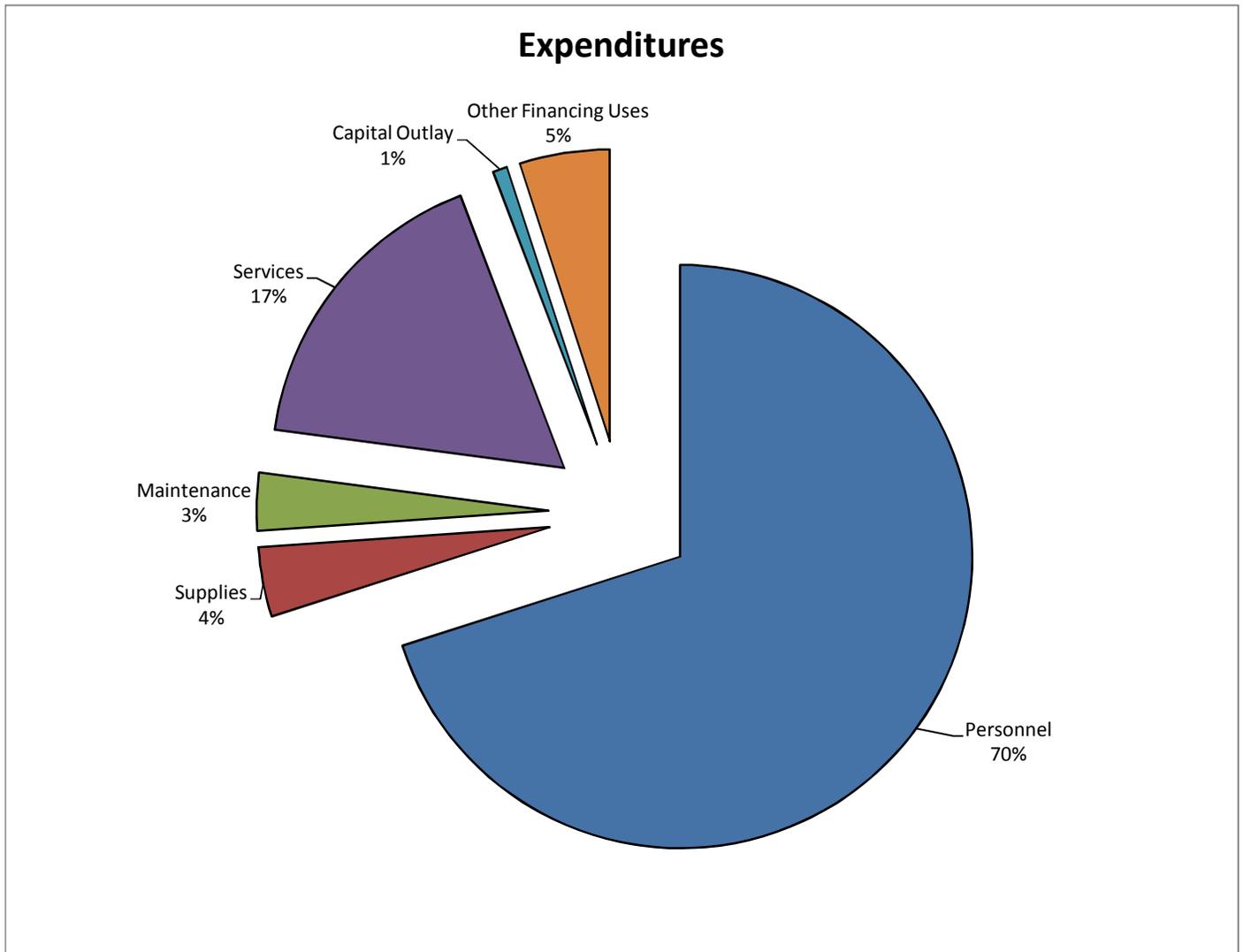
	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
City Council					
City Council	\$ 192,218	\$ 174,520	\$ 238,060	\$ 198,920	\$ 202,000
City Secretary	412,075	421,181	443,240	433,570	478,350
Total - City Council	604,293	595,701	681,300	632,490	680,350
City Manager					
City Manager	370,368	367,412	444,710	413,540	451,980
Total - City Manager	370,368	367,412	444,710	413,540	451,980
Finance					
Finance	1,225,033	1,593,768	1,457,050	1,351,520	1,038,880
Municipal Court	656,062	648,897	671,530	607,710	661,360
Total - Finance	1,881,096	2,242,665	2,128,580	1,959,230	1,700,240
Human Resources					
Human Resources	342,701	345,284	391,370	376,250	397,660
Total - Human Resources	342,701	345,284	391,370	376,250	397,660
Community Development					
CD - Administration	578,483	584,667	612,700	577,990	621,340
CD - Building	600,676	579,276	636,240	573,420	620,970
CD - Recreation	298,777	308,522	349,130	321,740	345,770
Total - Community Development	1,477,936	1,472,465	1,598,070	1,473,150	1,588,080
Public Works					
PW - Administration	361,406	383,504	424,220	385,620	759,300
PW - Maintenance	1,101,068	1,303,423	1,300,490	1,251,220	1,189,060
PW - Parks Maintenance	995,471	761,527	840,040	743,820	1,150,410
PW - Engineering & Construction ¹	195,073	198,047	212,480	205,300	-
Total - Public Works	2,653,019	2,646,502	2,777,230	2,585,960	3,098,770
Police					
Police - Administration	962,282	969,468	1,074,470	1,047,470	1,057,800
Police - CID	722,607	698,295	809,320	792,240	821,830
Police - Patrol	3,601,616	3,652,120	3,849,100	3,788,180	4,057,680
Police - Communications	1,104,736	1,129,831	1,230,300	1,182,260	1,222,870
Total - Police	6,391,242	6,449,715	6,963,190	6,810,150	7,160,180
Fire					
Fire - Prevention	307,030	325,138	371,630	351,960	360,530
Fire - Operations	1,230,513	2,066,586	1,524,480	1,350,820	1,991,740
Fire - EMS ²	198,000	198,000	219,350	219,350	-
Total - Fire	1,735,543	2,589,724	2,115,460	1,922,130	2,352,270
Economic Development					
Economic Development	309,978	315,589	339,930	332,540	354,920
Total - Economic Development	309,978	315,589	339,930	332,540	354,920
General Fund	\$ 15,766,175	\$ 17,025,058	\$ 17,439,840	\$ 16,505,440	\$ 17,784,450

¹ Public Works - Engineering & Construction reported with Public Works - Administration in FY 2013-2014

² Fire - EMS reported with Fire - Operations in FY 2013-2014

**001 - General Fund
Category Summary**

Object	Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
0000	Personnel	\$ 11,282,184	\$ 11,395,429	\$ 12,172,870	\$ 11,758,430	\$ 12,457,400
1000	Supplies	490,714	534,326	616,260	525,630	688,120
2000	Maintenance	505,239	597,862	540,340	508,780	565,990
3000	Services	2,748,291	2,496,118	3,120,860	2,795,690	3,042,020
7000	Capital Outlay	26,654	760,384	125,000	125,000	143,500
8000	Other Financing Uses	713,093	1,240,940	864,510	791,910	887,420
General Fund		\$ 15,766,175	\$ 17,025,058	\$ 17,439,840	\$ 16,505,440	\$ 17,784,450



001 - General Fund
Line Item Detail

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 7,377,813	\$ 7,553,881	\$ 7,985,200	\$ 7,840,950	\$ 8,236,620
0150 Overtime	254,247	248,345	290,550	244,840	262,400
0200 Taxes	582,896	625,932	672,860	608,740	662,640
0250 Retirement	1,168,289	1,260,269	1,367,010	1,337,180	1,427,190
0300 Group Insurance	1,745,505	1,560,751	1,636,940	1,530,110	1,657,270
0310 W/C Insurance	87,274	79,478	95,560	76,550	84,320
0320 Disability Insurance	66,160	66,773	72,440	67,750	75,000
0900 Other Post Employment Benefits	-	-	52,310	52,310	51,960
Total Personnel	11,282,184	11,395,429	12,172,870	11,758,430	12,457,400
Supplies					
1050 Certificate & Award	7,241	8,892	10,950	9,660	9,650
1100 Chemical	9,030	9,073	11,770	10,910	11,570
1200 Fire Prevention Supplies	-	3,033	2,970	2,350	2,470
1230 Holiday Supplies	11,998	11,846	12,790	5,870	15,420
1234 July 4 Celebration Committee	32,173	35,127	35,000	35,000	35,500
1250 Investigative Supplies	1,460	2,573	1,610	3,300	1,460
1300 Kitchen & Janitorial	35,391	33,794	36,760	32,360	39,460
1400 Office & Postage	39,926	49,628	52,550	45,080	47,970
1450 Office Furnishings	-	-	9,200	3,400	3,200
1550 Recreation	13,955	14,641	16,500	14,900	-
1600 Safety & Health	7,259	8,556	13,100	8,730	10,610
1650 Shop Supplies	5,991	3,418	6,100	5,670	6,100
1700 Small Tools & Equipment	57,259	62,530	93,340	69,320	218,670
1850 Uniform & Apparel	38,551	19,034	56,590	45,440	53,800
1900 Vehicle & Eqpt. Supplies	230,480	272,181	257,030	233,640	232,240
Total Supplies	490,714	534,326	616,260	525,630	688,120
Maintenance					
2050 Building Maintenance	76,426	98,648	92,730	83,300	98,770
2100 Property Maintenance	65,156	46,930	36,500	34,490	47,500
2150 K-9 Maintenance	2,606	8,202	6,000	6,000	5,300
2200 Machine & Eqpt. Maintenance	24,640	45,181	52,560	43,630	34,180
2250 Signage Maintenance	4,387	7,467	10,750	3,000	13,250
2300 Street Maintenance	30,638	49,767	39,000	35,000	39,000
2450 Vehicle Maintenance	146,674	173,215	129,540	142,830	144,640
2900 Service Contracts	123,117	124,590	141,610	125,770	147,560
2910 OSSl Support Services	31,593	43,862	31,650	34,760	35,790
Total Maintenance	505,239	597,862	540,340	508,780	565,990

001 - General Fund
Line Item Detail

Object	Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Services						
3010	Animal Control	3,868	5,700	13,200	12,560	5,200
3030	Attorney	56,368	48,751	70,000	50,000	45,000
3031	Sales Tax Suit	867	-	-	-	-
3050	Auditor	49,820	40,950	52,800	61,200	55,160
3060	Contract Services	51,832	38,216	66,000	55,000	72,000
3070	Personnel Services	81,747	79,369	82,270	82,270	91,270
3080	Financial	498,498	270,351	305,300	253,200	247,200
3090	Codification	4,512	1,658	3,800	3,000	3,900
3110	Communication	55,952	76,940	76,830	76,280	60,610
3130	Consultant / Prof. Services	4,638	2,698	13,750	2,510	12,000
3150	Court	66,255	72,188	67,050	69,330	69,630
3170	Disposal	465	100	400	100	200
3190	Dues, Subscriptions, Books	31,148	33,366	44,520	38,380	43,770
3210	Election	6,411	4,817	4,500	2,580	5,000
3230	EMS Services	198,000	198,000	219,350	219,350	219,350
3240	Investigative Services	798	2,161	3,690	1,860	1,290
3250	Employee Program	40,733	34,329	46,730	37,380	45,960
3290	Fire Services	4,144	480	5,000	22,500	1,000
3310	General Insurance	156,584	145,250	169,710	146,790	169,170
3312	Sec125 Admin Fees	3,931	3,647	4,030	3,290	3,940
3330	Janitorial Services	76,209	81,393	123,280	79,280	109,080
3340	Medical Services	4,948	7,589	25,000	4,000	16,000
3350	Jury Trials	2,490	2,950	3,700	2,260	2,700
3390	Mosquito Control	13,446	15,367	17,700	13,750	15,500
3430	Legal Notices	2,769	4,762	4,000	3,000	4,000
3440	Technology Services	9,536	11,376	37,890	13,610	30,540
3460	Regulatory Services	6	-	940	-	-
3470	Pre-Employment	8,427	7,785	13,100	12,370	10,550
3490	Printing	15,011	11,988	20,160	11,080	12,740
3510	Prisoner Support	15,562	14,127	27,800	19,590	19,000
3530	Professional Development	78,629	85,597	138,350	127,690	125,670
3570	Publications	8,935	9,186	12,200	9,500	11,100
3590	Public Relations	3,134	3,649	11,570	6,120	8,620
3600	Recreation Program	23,881	29,626	34,750	28,220	43,850
3610	Recycling	168	273	200	370	250
3630	Rentals	14,627	12,171	5,700	13,410	5,700
3670	Street Lights	174,684	182,869	177,500	178,000	184,000
3690	Tax Appraisal	28,732	30,803	33,000	31,800	32,400
3710	Tax Collection	5,385	5,049	5,500	5,490	5,500
3750	Uniform Service	13,609	12,959	18,340	12,330	13,820
3770	Utilities	321,428	297,184	348,080	314,690	410,520
3780	Water Charges	54,218	44,362	57,540	47,560	55,220
3790	Warrant Collection	2,013	2,096	2,250	2,210	2,100
3810	City Council Contingency	8,306	3,720	12,000	1,600	10,000
3820	City Manager Contingency	19,675	15,376	30,000	8,800	30,000
3880	Information Technology	525,890	544,890	711,380	711,380	731,510
Total Services		2,748,291	2,496,118	3,120,860	2,795,690	3,042,020

**001 - General Fund
Line Item Detail**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Capital Outlay					
7050 Building & Property	18,904	9,650	-	-	-
7100 Computer System	-	5,345	-	-	18,500
7200 Machine & Equipment	7,750	18,909	20,000	20,000	125,000
7250 Vehicles	-	726,480	105,000	105,000	-
Total Capital Outlay	26,654	760,384	125,000	125,000	143,500
Other Financing Uses					
8007 Transfer to Gen Debt Svc Fund	-	606,930	-	-	-
8008 Transfer to Equipment Repl Fund	418,380	333,440	379,670	379,670	471,780
8009 Transfer to Parks & Landscp Fund	173,780	-	-	-	300,000
8013 Transfer to Building Constr Fund	-	9,000	-	-	-
8021 Transfer to General Projects Fund	-	189,290	334,200	334,200	-
8041 Transfer to TIRZ Fund	95,000	40,769	115,000	76,180	80,000
8042 Transfer to Grant Fund	25,933	26,177	35,640	1,860	35,640
8043 Transfer to PEG Channel Fund	-	35,334	-	-	-
Total Other Financing Uses	713,093	1,240,940	864,510	791,910	887,420
General Fund	\$ 15,766,175	\$ 17,025,058	\$ 17,439,840	\$ 16,505,440	\$ 17,784,450

Supplemental Requests

	<u>Requested by Division</u>	<u>Approved by City Manager</u>
General Fund		
City Secretary		
7100 Open records tracking software	\$ 12,500	\$ 12,500
CD Recreation		
2050 Civic Center lecture room - tables & chairs	8,480	8,480
PW Administration		
7200 Civic Center Complex generator	125,000	125,000
PW Parks Maintenance		
8009 Demolition of Fire Station 1 and parking lot construction	300,000	300,000
Police Administration		
7100 Dual authentication for all computers	6,000	6,000
Fire Operations		
1700 PPE replacement (air bottles, SCBA, packs)	150,000	150,000
General Fund	\$ 601,980	\$ 601,980



City Council

DIVISION MISSION

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.

ACHIEVEMENTS FOR FY 2012-2013

- Completed the construction of a 22,000 square foot, state of the art fire station
- Renewed a strategic marketing partnership with Space Center Houston for successful economic development initiatives
- Updated the impact fee and water rate studies

GOALS FOR FY 2013-2014

- Provide beneficial municipal services with accountable management practices
- Protect the safety, health, and welfare of the citizens and employees
- Identify and promote the long-term objectives for the City

OBJECTIVES FOR FY 2013-2014

- Prioritize goals and programs for the City that are fiscally responsible
- Continue proactive programs for seniors and youth of the City
- Direct long-term planning for budgeting and capital improvement projects

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Decrease expenditures for office furnishings due to the purchase of new chairs in the previous year
- Decrease appropriations for attorney fees to reflect historical costs for legal services
- Increase appropriations for auditors in accordance with the engagement letter

<u>WORKLOAD MEASURES</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-2014</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of regular City Council meetings	23	23	22	23
Number of special City Council meetings	4	6	4	5

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 25,203	\$ 25,621	\$ 27,010	\$ 25,620	\$ 26,000
0200 Taxes	2,212	2,572	2,850	2,160	2,250
0310 W/C Insurance	43	35	50	30	40
Total Personnel	27,458	28,228	29,910	27,810	28,290
Supplies					
1050 Certificate & Award	165	257	400	500	400
1400 Office & Postage	1,700	2,062	2,500	2,000	1,900
1450 Office Furnishings	-	-	7,200	-	200
1700 Small Tools & Equipment	-	60	500	-	50
1850 Uniform & Apparel	-	-	800	800	300
1900 Vehicle & Eqpt. Supplies	742	766	980	1,070	1,140
Total Supplies	2,607	3,145	12,380	4,370	3,990
Maintenance					
2050 Building Maintenance	424	402	650	100	650
2200 Machine & Eqpt Maintenance	720	-	-	-	-
2450 Vehicle Maintenance	11	46	300	50	300
Total Maintenance	1,156	448	950	150	950
Services					
3030 Attorney	56,368	48,751	70,000	50,000	45,000
3031 Sales Tax Suit	867	-	-	-	-
3050 Auditor	49,820	40,950	52,800	61,200	55,160
3110 Communication	217	196	290	200	270
3130 Consultant / Prof Services	-	-	1,000	-	-
3190 Dues, Subscriptions, Books	5,362	3,283	3,920	4,400	4,790
3310 General Insurance	13,191	12,864	15,920	13,430	15,920
3330 Janitorial Services	2,579	2,578	2,590	2,580	2,590
3490 Printing	465	258	600	410	400
3530 Professional Development	8,083	15,743	16,400	15,000	16,600
3590 Public Relations	1,062	727	5,500	3,300	3,950
3770 Utilities	14,677	13,631	13,800	14,470	14,090
3810 City Council Contingency	8,306	3,720	12,000	1,600	10,000
Total Services	160,997	142,700	194,820	166,590	168,770
City Council	\$ 192,218	\$ 174,520	\$ 238,060	\$ 198,920	\$ 202,000

City Secretary

DIVISION MISSION

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; conduct City operations in an efficient and effective manner; and respond promptly to citizen inquiries and requests. A statutory position required by State law and City Charter, the activities of the division includes scheduling all City Council agenda development and acting as Chief Administrator of municipal elections. The division is responsible for legal notifications, public information, issuing various licenses and permits, and all receptionist duties.

ACHIEVEMENTS FOR FY 2012-2013

- Upgraded the public records offsite storage facility by adding shelving and climate control
- Reorganized the candidate information packet and lengthened the new council member orientation from one to two days
- Updated the disaster recovery manual for the protection of City records

GOALS FOR FY 2013-2014

- Streamline and simplify the process of requesting public information
- Improve the quality and distribution of information to the council, boards, employees, and public
- Ensure compliance with all Federal and State laws

OBJECTIVES FOR FY 2013-2014

- Develop a standardized public information request form for use by all City departments
- Improve the election information provided on the City's website for better public education
- Implement any new legislation applicable to the City of Webster that was passed in Texas' 83rd Legislative Session

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for salary and wages to reflect pay increases based upon performance
- Increase information technology expenditures due to the funding of an additional position and cost allocation changes
- Capital outlay expenditures increase to reflect the purchase of open records tracking software

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of agenda packets prepared	31	35	30	32
Number of pages imaged	56,220	38,000	50,500	60,000
Number of pounds of records removed and destroyed	N/A	N/A	N/A	11,500

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS)

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
Receptionist	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	4.00	4.00	4.00	4.00

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 220,659	\$ 226,316	\$ 237,360	\$ 239,790	\$ 245,070
0150 Overtime	-	1,207	1,000	1,140	1,000
0200 Taxes	16,407	17,624	19,280	17,920	19,180
0250 Retirement	34,084	37,008	40,020	40,370	41,960
0300 Group Insurance	55,659	49,898	51,880	48,380	47,070
0310 W/C Insurance	363	343	470	330	420
0320 Disability Insurance	2,214	2,272	2,410	2,380	2,500
0900 Other Post-Employment Benefits	-	-	1,620	1,620	1,610
Total Personnel	329,386	334,668	354,040	351,930	358,810
Supplies					
1230 Holiday Supplies	-	195	400	200	300
1300 Kitchen & Janitorial	853	906	960	1,010	980
1400 Office & Postage	1,088	1,322	2,800	1,200	2,200
1700 Small Tools & Equipment	-	880	300	150	300
Total Supplies	1,941	3,303	4,460	2,560	3,780
Maintenance					
2050 Building Maintenance	490	457	750	100	750
2200 Machine & Eqpt Maintenance	-	-	300	180	240
Total Maintenance	490	457	1,050	280	990
Services					
3090 Codification	4,512	1,658	3,800	3,000	3,900
3110 Communication	1,124	1,037	1,710	1,610	1,630
3170 Disposal	465	100	400	100	200
3190 Dues, Subscriptions, Books	693	1,339	1,120	950	1,150
3210 Election	6,411	4,817	4,500	2,580	5,000
3310 General Insurance	3,183	3,109	3,800	3,240	3,260
3312 Sec 125 Admin Fees	102	94	180	150	190
3330 Janitorial Services	2,970	2,967	2,970	2,970	2,970
3430 Legal Notices	2,769	4,762	4,000	3,000	4,000
3490 Printing	183	89	400	360	200
3530 Professional Development	4,655	7,675	9,050	8,430	9,050
3570 Publications	-	-	200	-	100
3770 Utilities	16,885	15,685	15,870	16,640	16,210
3780 Water Charges	528	496	550	630	610
3880 Information Technology	35,780	33,580	35,140	35,140	53,800
Total Services	80,259	77,409	83,690	78,800	102,270
Capital Outlay					
7100 Computer System	-	5,345	-	-	12,500
Total Capital Outlay	-	5,345	-	-	12,500
City Secretary	\$ 412,075	\$ 421,181	\$ 443,240	\$ 433,570	\$ 478,350

City Manager

DIVISION MISSION

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

ACHIEVEMENTS FOR FY 2012-2013

- Worked towards securing a destination retail development for the City
- Completed the construction of a new fire station within budget
- Provided quality, cost effective training for employees
- Maintained a high state of readiness for emergency preparedness and 100% NIMS compliance
- Continued long-term financial planning during an unpredictable economic environment
- Coordinated higher education opportunities for employees and managed the tuition assistance program
- Retained a certified and quality staff by enhancing the work environment through employee programs
- Expanded the highly-coveted partnership with Space Center Houston benefitting Webster hotels
- Updated City Council on the continual changes and challenges of economic development
- Presented a fiscally conservative budget that encompasses valid expenditures for operations and capital projects

GOALS FOR FY 2013-2014

- Continue to work towards securing a destination retail development for the City
- Improve code enforcement operations within the City
- Incorporate expanding requirements in emergency preparedness
- Continue to update and enhance first responder communications for Federal and State requirements
- Enhance City programs for Americans with Disabilities Act compliance
- Analyze the economic environment and present a budget that safeguards City services

OBJECTIVES FOR FY 2013-2014

- Complete the final sale of land and a beneficial agreement with a major developer for a destination development
- Reform code enforcement ordinances and practices to ensure the quality of life, safety, and welfare of citizens
- Update all emergency preparedness plans and policies to incorporate new Federal and State mandates
- Monitor and apply for grants and other opportunities when favorable to the City
- Reform City programs and procedures to ensure accommodations are in compliance with all ADA requirements
- Present a fiscally conservative budget that encompasses valid expenditures for operations and capital projects

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Decrease information technology expenditures due to the funding of an additional position and cost allocation changes

WORKLOAD MEASURES

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Planning Session directives presented for Council action	8	7	5	4
Staff meetings and exercises for disaster preparedness	7	6	6	4
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)

City Manager	1.00	1.00	1.00	1.00
Emergency Management Coordinator	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	2.00	2.00	2.00	2.00

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 176,188	\$ 176,260	\$ 235,630	\$ 236,630	\$ 247,040
0200 Taxes	15,185	15,897	17,290	16,510	17,400
0250 Retirement	33,959	36,579	39,560	39,650	42,130
0300 Group Insurance	19,775	17,579	18,320	17,750	18,840
0310 W/C Insurance	1,431	1,322	1,800	1,270	1,630
0320 Disability Insurance	2,158	2,209	2,350	2,320	2,470
0900 Other Post-Employment Benefits	-	-	810	810	810
Total Personnel	248,696	249,847	315,760	314,940	330,320
Supplies					
1300 Kitchen & Janitorial	426	448	480	510	490
1400 Office & Postage	655	711	1,000	800	500
1600 Safety & Health	-	362	1,500	-	300
1700 Small Tools & Equipment	80	878	750	300	300
1900 Vehicle & Eqpt. Supplies	2,045	1,982	2,280	1,900	2,000
Total Supplies	3,206	4,380	6,010	3,510	3,590
Maintenance					
2050 Building Maintenance	174	161	270	40	270
2200 Machine & Eqpt Maintenance	-	-	100	60	-
2450 Vehicle Maintenance	973	564	500	210	500
2900 Service Contracts	12,113	12,113	16,500	12,110	16,500
Total Maintenance	13,259	12,837	17,370	12,420	17,270
Services					
3110 Communication	940	2,049	2,790	1,790	2,530
3190 Dues, Subscriptions, Books	2,104	1,560	2,200	2,510	2,200
3310 General Insurance	2,248	2,202	2,630	2,280	2,630
3312 Sec 125 Admin Fees	102	94	90	70	100
3330 Janitorial Services	1,056	1,049	1,060	1,060	1,060
3490 Printing	-	350	300	-	200
3530 Professional Development	4,506	5,809	8,940	8,940	8,940
3590 Public Relations	643	285	900	260	900
3770 Utilities	5,989	5,565	5,630	5,900	5,760
3780 Water Charges	264	248	280	310	310
3820 City Manager Contingency	19,675	15,376	30,000	8,800	30,000
3880 Information Technology	39,030	19,610	44,200	44,200	38,790
Total Services	76,556	54,197	99,020	76,120	93,420
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	6,550	6,550	6,550	6,550	7,380
8013 Transfer to Building Contr Fund	-	9,000	-	-	-
8021 Transfer to Gen Proj Fund	-	6,290	-	-	-
8042 Transfer to Grant Fund	22,100	24,310	-	-	-
Total Other Financing Uses	28,650	46,150	6,550	6,550	7,380
City Manager	\$ 370,368	\$ 367,412	\$ 444,710	\$ 413,540	\$ 451,980

Finance

DIVISION MISSION

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. Accountability of the assets is maintained through the following functions: purchasing, accounts payable, accounts receivable, payroll, utility billing, cash collections, and the capital assets records program. Development of the City's annual financial reports and annual budget are also primary responsibilities of this division.

ACHIEVEMENTS FOR FY 2012-2013

- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for September 30, 2012
- Received the GFOA Distinguished Budget Award for the Annual Budget for Fiscal Year 2012-2013
- Published "Focus on Finances" articles in the City's quarterly magazine, *Gateway*

GOALS FOR FY 2013-2014

- Provide accurate and timely financial reporting and budgeting
- Develop enhanced and efficient processes for Finance functions
- Ensure financial stability, accountability, and transparency of all City funds

OBJECTIVES FOR FY 2013-2014

- Receive GFOA excellence in financial reporting certificate and distinguished budget award
- Enhance and expand cross-training of staff
- Continue publication of informational articles in the *Gateway*

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Decrease financial expenditures to reflect reductions in sales tax rebates
- Decrease Transfers to TIRZ Fund based upon projected changes to property values within the zone.

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of payrolls processed	27	27	27	27
Number of accounts payable checks processed	3,138	3,200	3,150	3,200
Number of utility bills processed	14,166	14,200	14,300	14,800

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%

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
Director of Finance	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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 350,723	\$ 358,421	\$ 376,240	\$ 378,330	\$ 390,630
0150 Overtime	-	-	550	-	550
0200 Taxes	26,837	28,495	30,390	28,670	30,350
0250 Retirement	54,144	58,269	63,260	63,380	66,700
0300 Group Insurance	54,204	51,541	54,820	52,540	62,160
0310 W/C Insurance	584	546	740	530	660
0320 Disability Insurance	3,526	3,587	3,830	3,780	3,980
0900 Other Post-Employment Benefits	-	-	2,430	2,430	2,420
Total Personnel	490,018	500,859	532,260	529,660	557,450
Supplies					
1300 Kitchen & Janitorial	1,287	1,353	1,430	1,500	1,470
1400 Office & Postage	6,658	6,320	6,900	6,000	6,140
1700 Small Tools & Equipment	413	-	250	100	250
Total Supplies	8,358	7,673	8,580	7,600	7,860
Maintenance					
2050 Building Maintenance	698	328	1,060	150	1,060
2200 Machine & Eqpt Maintenance	735	753	1,750	960	1,250
2900 Service Contracts	22,583	23,646	25,190	24,760	25,940
Total Maintenance	24,015	24,726	28,000	25,870	28,250
Services					
3080 Financial	498,498	270,351	305,300	250,000	235,200
3110 Communication	1,044	970	1,290	1,000	1,090
3190 Dues, Subscriptions, Books	3,131	5,016	3,800	4,180	5,160
3310 General Insurance	4,462	4,371	5,270	4,330	5,270
3312 Sec 125 Admin Fees	385	357	360	290	280
3330 Janitorial Services	4,236	4,236	4,240	4,230	4,240
3490 Printing	6,437	5,624	10,500	5,730	6,250
3530 Professional Development	4,422	2,690	5,800	5,800	5,800
3690 Tax Appraisal	28,732	30,803	33,000	31,800	32,400
3710 Tax Collection	5,385	5,049	5,500	5,490	5,500
3770 Utilities	24,099	22,385	22,650	23,750	23,130
3780 Water Charges	791	745	830	940	920
3880 Information Technology	26,020	24,880	40,470	40,470	40,080
Total Services	607,642	377,477	439,010	378,010	365,320
Other Financing Uses					
8007 Transfer to Gen Debt Svc Fund	-	606,930	-	-	-
8021 Transfer to Gen Proj Fund	-	-	334,200	334,200	-
8041 Transfer to TIRZ Fund	95,000	40,769	115,000	76,180	80,000
8043 Transfer to PEG Channel Fund	-	35,334	-	-	-
Total Other Financing Uses	95,000	683,033	449,200	410,380	80,000
Finance	\$ 1,225,033	\$ 1,593,768	\$ 1,457,050	\$ 1,351,520	\$ 1,038,880

Municipal Court

DIVISION MISSION

The primary function of the Municipal Court division is to process all Class 'C' criminal charges filed by the Police Department, Fire Marshals, 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.

ACHIEVEMENTS FOR FY 2012-2013

- Maintained Levels I, II, and III of the Texas Court Clerk Certifications Program and renewed TCIC/NCIC certifications
- Streamlined courtroom procedures allowing efficient processing of cases
- Successfully implemented electronic record keeping and online payments

GOALS FOR FY 2013-2014

- Continue to represent the City of Webster in a positive manner
- Emphasize training and promote certifications
- Increase efficiencies within the records processing and documentation activities

OBJECTIVES FOR FY 2013-2014

- Provide professional, courteous, and respectful customer service to defendants
- Support and assist staff in pursuit of the next level of certification in Texas Court Clerks Certification Program
- Provide additional options for online disposition of cases

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Reduce expenditures for wages, retirement, and group insurance due to the lack of funding for one position
- Increase financial expenditures to reflect merchant charges on credit cards
- Increase information technology expenditures due to the funding of an additional position and cost allocation changes

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of cases filed	9,318	9,200	9,500	9,400
Number of dispositions	9,107	8,280	9,100	9,000
Number of warrants issued	3,515	2,660	3,225	3,300

PERFORMANCE MEASURES

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

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
Court Administrator	1.00	1.00	1.00	1.00
Deputy Court Administrator	1.00	1.00	1.00	1.00
Deputy Court Clerk	5.00	5.00	5.00	5.00
Total Employees (Full-Time Equivalents)	7.00	7.00	7.00	7.00

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 343,022	\$ 335,141	\$ 342,760	\$ 314,670	\$ 321,260
0150 Overtime	-	260	-	-	-
0200 Taxes	26,520	28,115	28,310	23,960	25,200
0250 Retirement	44,195	45,487	48,050	43,240	45,140
0300 Group Insurance	89,166	84,110	93,350	71,500	71,730
0310 W/C Insurance	569	525	660	510	530
0320 Disability Insurance	2,659	2,584	2,960	2,590	2,730
0900 Other Post-Employment Benefits	-	-	2,840	2,840	2,420
Total Personnel	506,131	496,222	518,930	459,310	469,010
Supplies					
1300 Kitchen & Janitorial	1,496	1,577	1,670	1,750	1,470
1400 Office & Postage	9,670	11,497	10,000	7,470	8,180
Total Supplies	11,166	13,074	11,670	9,220	9,650
Maintenance					
2050 Building Maintenance	637	600	970	100	970
Total Maintenance	637	600	970	100	970
Services					
3080 Financial	-	-	-	3,200	12,000
3110 Communication	1,056	958	1,290	1,000	1,210
3150 Court	66,255	72,188	67,050	69,330	69,630
3190 Dues, Subscriptions, Books	450	855	1,050	620	1,150
3310 General Insurance	4,092	4,001	4,860	3,960	4,860
3312 Sec 125 Admin Fees	102	94	-	-	-
3330 Janitorial Services	3,874	3,876	3,880	3,870	3,880
3350 Jury Trials	2,490	2,950	3,700	2,260	2,700
3490 Printing	5,173	3,576	4,320	1,170	2,080
3530 Professional Development	4,048	5,332	6,240	5,000	4,450
3770 Utilities	22,052	20,487	20,720	21,730	21,160
3780 Water Charges	923	869	970	1,100	920
3790 Warrant Collection	2,013	2,096	2,250	2,210	2,100
3880 Information Technology	25,600	21,720	23,630	23,630	55,590
Total Services	138,128	139,001	139,960	139,080	181,730
Municipal Court	\$ 656,062	\$ 648,897	\$ 671,530	\$ 607,710	\$ 661,360

Human Resources

DIVISION MISSION

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.

ACHIEVEMENTS FOR FY 2012-2013

- Updated the employment website to include online submission of applications
- Provided free health screenings for employees and dependents
- Held annual health fair and Christmas recognition luncheon

GOALS FOR FY 2013-2014

- Promote wellness of employees to maintain present level of high quality health care while reducing City health insurance costs
- Recognize employees for exemplary service
- Maintain the integrity of the health insurance plan offered to the employees

OBJECTIVES FOR FY 2013-2014

- Continue wellness programs such as the annual health and wellness fair for employees and the community
- Plan and execute the annual awards luncheon
- Continue education and training of Human Resources staff on the changing regulations of the Affordable Care Act

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Decrease the appropriation for certificates and awards to reflect historical costs
- Reduce pre-employment expenditures due to the limited number of positions expected to be filled during the year

<u>WORKLOAD MEASURES</u>	2011-2012	2012-2013	2012-2013	2013-2014
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of employment applications processed	418	300	300	425
Number of medical benefit inquiries received	235	250	250	250
Number of counseling sessions with employees	200	250	250	250

PERFORMANCE MEASURES

Applications processed within three days of receipt	100%	100%	100%	100%
Percent of employees attending training sessions	100%	90%	100%	100%
Percent of employees participating in wellness events	48%	55%	50%	55%

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 175,291	\$ 179,541	\$ 188,400	\$ 190,440	\$ 200,130
0150 Overtime	-	-	500	-	500
0200 Taxes	13,325	14,146	15,230	14,240	15,610
0250 Retirement	27,079	29,206	31,720	31,910	34,210
0300 Group Insurance	36,223	32,404	33,690	32,740	34,690
0310 W/C Insurance	292	273	370	260	340
0320 Disability Insurance	1,794	1,835	1,950	1,920	2,060
0900 Other Post-Employment Benefits	-	-	1,220	1,220	1,210
Total Personnel	254,004	257,405	273,080	272,730	288,750
Supplies					
1050 Certificate & Award	6,945	8,154	10,200	9,000	8,900
1300 Kitchen & Janitorial	644	682	720	760	740
1400 Office & Postage	947	1,568	2,000	990	1,600
1850 Uniform & Apparel	-	-	100	120	150
Total Supplies	8,536	10,404	13,020	10,870	11,390
Maintenance					
2050 Building Maintenance	219	204	340	100	340
2200 Machine & Eqpt Maintenance	-	-	300	-	-
Total Maintenance	219	204	640	100	340
Services					
3110 Communication	491	473	710	500	670
3130 Consultant / Prof Services	-	-	1,000	50	500
3190 Dues, Subscriptions, Books	3,023	2,530	3,070	2,620	2,770
3250 Employee Program	40,733	34,329	46,730	37,380	45,960
3310 General Insurance	1,226	1,196	1,480	1,250	1,480
3312 Sec 125 Admin Fees	295	273	270	220	280
3330 Janitorial Services	1,332	1,329	1,330	1,330	1,330
3470 Pre-Employment	8,427	7,785	13,100	12,370	10,550
3490 Printing	159	407	500	-	100
3530 Professional Development	3,288	2,896	6,700	6,700	4,190
3770 Utilities	7,562	7,022	7,110	7,450	7,270
3780 Water Charges	396	372	420	470	460
3880 Information Technology	13,010	18,660	22,210	22,210	21,620
Total Services	79,943	77,271	104,630	92,550	97,180
Human Resources	\$ 342,701	\$ 345,284	\$ 391,370	\$ 376,250	\$ 397,660

Community Development - Administration

DIVISION MISSION

The mission of the Community Development-Administration division is to provide an excellent level of service to all citizens and patrons of the City of Webster using land planning and geographic information systems (GIS) to provide and maintain the sound and orderly development of property within the City's boundaries. Primary functions include the implementation of comprehensive land use planning, the administration of geographic information systems and providing personalized customer service for the use of City facilities and parks.

ACHIEVEMENTS FOR FY 2012-2013

- Facilitated updates to the zoning regulations through the Planning and Zoning Commission and City Council
- Corrected storm drainage and sanitary sewer GIS inaccuracies through field work
- Achieved authorization from City Council for staff preparation of the Comprehensive Plan update

GOALS FOR FY 2013-2014

- Update and clarify zoning ordinances as needed
- Continue correcting GIS discrepancies between construction plans and utilities
- Proceed with a structured plan of action to update the Comprehensive Plan

OBJECTIVES FOR FY 2013-2014

- Compile a list of zoning issues and prepare revisions for City Council adoption
- Meet with Public Works staff to verify the location of all water, wastewater, and storm sewer lines
- Appoint a stakeholders group to facilitate the Comprehensive Plan update

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Decrease group insurance expenditures to reflect a reduction in the number of covered dependents
- Increase information technology expenditures due to the funding of an additional position and cost allocation changes

<u>WORKLOAD MEASURES</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-2014</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of plats approved	10	7	5	5
Number of rezoning applications received	1	2	2	3
Number of special use permits issued	1	3	4	4

PERFORMANCE MEASURES

Percent of plats reviewed within 15 days of receipt	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)

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

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 347,764	\$ 364,625	\$ 367,700	\$ 359,200	\$ 372,750
0150 Overtime	3,744	70	1,500	200	1,500
0200 Taxes	26,812	29,075	29,810	27,260	29,170
0250 Retirement	54,292	59,318	61,990	60,230	63,820
0300 Group Insurance	81,811	71,544	76,230	62,870	66,480
0310 W/C Insurance	876	818	1,080	790	960
0320 Disability Insurance	3,586	3,523	3,780	3,430	3,830
0900 Other Post-Employment Benefits	-	-	2,430	2,430	2,420
Total Personnel	518,884	528,974	544,520	516,410	540,930
Supplies					
1300 Kitchen & Janitorial	1,287	1,353	1,430	1,500	1,470
1400 Office & Postage	3,870	5,753	5,000	4,820	6,700
1900 Vehicle & Eqpt. Supplies	349	349	420	440	410
Total Supplies	5,506	7,455	6,850	6,760	8,580
Maintenance					
2050 Building Maintenance	213	198	330	100	330
2200 Machine & Eqpt Maintenance	96	499	500	40	1,700
2250 Signage Maintenance	-	-	100	-	100
2450 Vehicle Maintenance	61	341	500	-	250
2900 Service Contracts	11,581	10,673	12,800	10,760	11,800
Total Maintenance	11,952	11,712	14,230	10,900	14,180
Services					
3110 Communication	799	741	1,210	790	860
3130 Consultant / Prof Services	830	-	1,000	-	1,000
3190 Dues, Subscriptions, Books	1,779	1,889	2,550	690	2,300
3310 General Insurance	2,254	2,198	2,720	2,290	2,720
3312 Sec 125 Admin Fees	102	94	90	70	100
3330 Janitorial Services	1,294	1,299	1,300	1,300	1,300
3490 Printing	883	195	400	500	400
3530 Professional Development	1,833	2,891	4,800	4,800	4,200
3770 Utilities	7,365	6,846	6,930	7,270	7,080
3780 Water Charges	791	745	830	940	920
3880 Information Technology	19,510	14,930	20,570	20,570	30,890
Total Services	37,441	31,827	42,400	39,220	51,770
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	4,700	4,700	4,700	4,700	5,880
Total Other Financing Uses	4,700	4,700	4,700	4,700	5,880
CD Administration	\$ 578,483	\$ 584,667	\$ 612,700	\$ 577,990	\$ 621,340

Community Development - Building

DIVISION MISSION

The mission of the Community Development-Building division is to provide an excellent level of service to all citizens and patrons of the City of Webster through proactive efforts to gain compliance with all City-adopted codes and ordinances. The primary function of this division is to maintain and ensure the protection of public health, safety, and welfare.

ACHIEVEMENTS FOR FY 2012-2013

- Increased the number of permits issued and building inspections performed
- Reviewed the newly-revised flood insurance rate maps submitted by the Federal Emergency Management Agency
- Increased the number of code enforcement actions and health inspections of businesses

GOALS FOR FY 2013-2014

- Improve the efficiency and effectiveness of the code enforcement process
- Inform citizens of the changes and consequences of the new flood insurance rate maps
- Continue the timely issuance of building permits and inspections

OBJECTIVES FOR FY 2013-2014

- Expand the duties of existing staff members to assist in the inspection and reporting of code violations
- Analyze the effect of changes to the flood maps on new and existing structures
- Utilize division resources successfully to facilitate an increase in business and residential development

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Decrease expenditures for wages, retirement, and group insurance due to the replacement of tenured employees
- Increase the appropriation for contract services to reflect the remediation of code violations
- Increase information technology expenditures due to the funding of an additional position and cost allocation changes

WORKLOAD MEASURES

	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of permits issued	1,468	1,750	1,500	1,550
Number of inspections performed	6,283	6,300	5,800	6,000
Number of code enforcement cases processed	2,299	2,400	2,000	2,100

PERFORMANCE MEASURES

Average number of days to abate code violations	21	21	21	21
Percent of initial plan reviews within 14 days	98%	100%	100%	100%
Percent of inspections performed within 24 hours of request	100%	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS)

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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 350,297	\$ 335,310	\$ 362,890	\$ 333,700	\$ 350,640
0150 Overtime	561	231	1,000	150	1,000
0200 Taxes	26,469	26,823	29,670	25,350	27,530
0250 Retirement	54,182	54,520	61,100	55,950	59,960
0300 Group Insurance	86,372	74,392	82,690	62,750	67,460
0310 W/C Insurance	1,360	1,210	1,460	1,170	1,220
0320 Disability Insurance	3,488	3,060	3,640	2,820	3,540
0900 Other Post-Employment Benefits	-	-	2,840	2,840	2,820
Total Personnel	522,727	495,547	545,290	484,730	514,170
Supplies					
1300 Kitchen & Janitorial	1,496	1,577	1,670	1,750	1,710
1400 Office & Postage	1,950	4,125	3,000	5,000	3,000
1600 Safety & Health	389	209	400	120	400
1700 Small Tools & Equipment	-	-	300	60	150
1850 Uniform & Apparel	-	-	500	-	500
1900 Vehicle & Eqpt. Supplies	2,954	3,075	3,330	2,500	2,950
Total Supplies	6,789	8,986	9,200	9,430	8,710
Maintenance					
2050 Building Maintenance	850	778	590	100	590
2450 Vehicle Maintenance	863	1,685	1,500	2,500	1,500
2900 Service Contracts	3,000	3,000	3,000	3,000	3,500
Total Maintenance	4,713	5,464	5,090	5,600	5,590
Services					
3060 Contract Services	-	-	1,000	-	10,000
3110 Communication	1,379	1,158	1,760	1,240	1,280
3130 Consultant / Prof Services	-	-	750	-	500
3190 Dues, Subscriptions, Books	2,250	1,534	2,000	1,630	2,200
3310 General Insurance	4,400	4,291	5,310	4,480	5,310
3312 Sec 125 Admin Fees	295	273	180	150	100
3330 Janitorial Services	2,322	2,328	2,330	2,320	2,330
3490 Printing	255	387	700	480	500
3530 Professional Development	6,556	7,495	10,000	10,000	9,800
3770 Utilities	13,247	12,295	12,450	13,050	12,710
3780 Water Charges	923	869	970	1,100	1,070
3880 Information Technology	26,020	29,850	28,210	28,210	35,700
Total Services	57,647	60,479	65,660	62,660	81,500
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	8,800	8,800	11,000	11,000	11,000
Total Other Financing Uses	8,800	8,800	11,000	11,000	11,000
CD Building	\$ 600,676	\$ 579,276	\$ 636,240	\$ 573,420	\$ 620,970

Community Development - Recreation

DIVISION MISSION

The mission of the Community Development-Recreation division is to provide exemplary service to citizens and patrons as well as to protect public health, welfare, and the environment by providing a safe and enjoyable community. The primary function of the division is to provide recreational programs throughout the year.

ACHIEVEMENTS FOR FY 2012-2013

- Assisted in the construction of the new senior program activity room
- Implemented a formal contract for tae kwon do instruction
- Maintained recreation facilities in an acceptable manner for attendees

GOALS FOR FY 2013-2014

- Increase year-round attendance for existing programs
- Provide a safe and healthy environment for all programs
- Organize a structured extended care program for the summer day camp

OBJECTIVES FOR FY 2013-2014

- Generate more publicity and interest for programs by promoting programs
- Monitor programs to ensure all safety standards are being followed and all equipment is properly maintained
- Implement a shift schedule for counselors that provides coverage of early morning and late evening hours

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Reclassified all expenditures from the Recreation Supplies account to the Recreation Program account
- Building Maintenance reflects a supplemental request to purchase tables and chairs for the Civic Center Lecture Room
- Decrease the appropriation for janitorial services to reflect the historical costs for cleaning services

WORKLOAD MEASURES

	<u>2011-2012</u> <u>ACTUAL</u>	<u>2012-2013</u> <u>BUDGET</u>	<u>2012-2013</u> <u>ESTIMATE</u>	<u>2013-2014</u> <u>BUDGET</u>
Number of programs provided	6	7	6	6
Number of calendar days that include one program or event	260	260	260	260
Total program attendance	10,130	10,130	10,130	10,630

PERFORMANCE MEASURES

Attendance as a percent of maximum enrollment (summer)	90%	90%	95%	100%
Percentage increase in program participation	5%	5%	0%	5%
Percentage of calls returned within 24 hours of inquiry	100%	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS)

Recreation Manager	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	1.00	1.00	1.00	1.00
Recreation Intern (Seasonal)	1.00	1.00	1.00	1.00
Camp Counselors (Seasonal)	12.00	12.00	12.00	11.00
Total Employees (Seasonal)	13.00	13.00	13.00	12.00

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 88,253	\$ 89,135	\$ 104,820	\$ 104,280	\$ 101,210
0150 Overtime	12,099	12,286	13,000	12,000	17,500
0200 Taxes	7,945	8,948	9,720	8,860	9,330
0250 Retirement	9,764	10,463	11,370	11,950	12,230
0300 Group Insurance	11,168	9,945	10,340	10,050	10,640
0310 W/C Insurance	1,801	1,623	2,120	1,560	1,790
0320 Disability Insurance	557	570	600	600	640
0900 Other Post-Employment Benefits	-	-	410	410	400
Total Personnel	131,587	132,970	152,380	149,710	153,740
Supplies					
1230 Holiday Supplies	1,253	1,370	1,600	1,330	1,600
1234 July 4 Celebration Committee	32,173	35,127	35,000	35,000	35,500
1300 Kitchen & Janitorial	2,198	1,379	1,680	1,680	1,690
1400 Office & Postage	1,028	650	1,150	900	1,150
1550 Recreation Supplies	13,955	14,641	16,500	14,900	-
1600 Safety & Health	-	45	150	-	150
1700 Small Tools & Equipment	3,756	158	200	200	200
1850 Uniform & Apparel	647	-	1,000	-	1,000
1900 Vehicle & Eqpt. Supplies	934	877	1,200	920	1,030
Total Supplies	55,944	54,247	58,480	54,930	42,320
Maintenance					
2050 Building Maintenance	730	270	1,000	540	8,840
2200 Machine & Eqpt Maintenance	-	-	350	-	-
2450 Vehicle Maintenance	1,049	2,722	1,200	570	1,600
2900 Service Contracts	2,724	2,724	2,730	2,720	2,730
Total Maintenance	4,503	5,716	5,280	3,830	13,170
Services					
3110 Communication	510	7	50	10	50
3190 Dues, Subscriptions, Books	615	547	710	570	560
3310 General Insurance	8,012	7,814	9,670	8,160	9,670
3330 Janitorial Services	25,288	30,528	38,780	29,740	32,780
3490 Printing	368	-	500	130	-
3530 Professional Development	-	-	1,050	1,050	1,050
3600 Recreation Program	23,881	29,626	34,750	28,220	43,850
3770 Utilities	28,361	23,363	27,770	26,670	26,410
3780 Water Charges	2,810	3,974	4,350	3,360	4,100
3880 Information Technology	6,500	9,950	7,860	7,860	8,690
Total Services	96,343	105,809	125,490	105,770	127,160
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	10,400	9,780	7,500	7,500	9,380
Total Other Financing Uses	10,400	9,780	7,500	7,500	9,380
CD Recreation	\$ 298,777	\$ 308,522	\$ 349,130	\$ 321,740	\$ 345,770

Public Works - Administration

DIVISION MISSION

The mission of the Public Works-Administration division is to provide exemplary service to the citizens and patrons, while protecting public health, welfare, safety, and the environment. The Public Works-Administration division performs all administrative functions for the Public Works divisions, including customer service, communications, personnel training, and recordkeeping.

ACHIEVEMENTS FOR FY 2012-2013

- Renovated the Police Department building
- Constructed a new fire station
- Completed a new five-year capital improvement program and impact fee study

GOALS FOR FY 2013-2014

- Preserve or enhance the condition of city streets and sidewalks
- Ensure all construction codes, restrictions, and regulations are followed
- Provide a safe work environment for Public Works personnel

OBJECTIVES FOR FY 2013-2014

- Inspect all roadways and sidewalks annually
- Perform weekly inspections for unauthorized construction within the City rights-of-way
- Train employees on the operations of all equipment

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- The Public Works-Engineering & Construction division is being reported with Public Works-Administration in FY 2013-2014
- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Capital outlay includes a supplemental request for a generator for the Civic Center complex

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of work orders processed	7,637	9,500	7,632	9,500
Number of safety meetings held	12	12	12	12
Number of consumer confidence reports distributed	1,500	1,500	1,500	1,500

PERFORMANCE MEASURES

Percent of projects completed under budget	100%	100%	100%	100%
Percent of staff attending training	90%	90%	90%	90%
Percent of work orders properly closed	99%	99%	100%	100%

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
Director of Public Works	0.50	0.50	0.50	0.50
Assistant Director of Public Works	0.50	0.50	0.50	0.50
Manager of Engineering and Construction	1.00	1.00	1.00	1.00
Construction Inspector	-	-	-	1.00
Administrative Coordinator	-	-	-	1.00
Staff Assistant	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	3.00	3.00	3.00	5.00

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 168,996	\$ 177,236	\$ 193,300	\$ 177,950	\$ 315,520
0150 Overtime	132	406	750	400	4,750
0200 Taxes	13,051	14,283	15,890	13,720	25,040
0250 Retirement	26,145	28,902	32,580	29,890	54,610
0300 Group Insurance	34,947	33,179	37,120	31,770	62,280
0310 W/C Insurance	1,189	1,070	1,400	1,030	1,700
0320 Disability Insurance	1,707	1,785	1,930	1,490	3,240
0900 Other Post-Employment Benefits	-	-	1,220	1,220	2,010
Total Personnel	246,167	256,861	284,190	257,470	469,150
Supplies					
1300 Kitchen & Janitorial	3,210	3,471	5,500	4,480	5,500
1400 Office & Postage	2,918	4,411	5,100	4,340	5,250
1450 Office Furnishings	-	-	-	-	3,000
1600 Safety & Health	413	388	600	80	850
1700 Small Tools & Equipment	-	-	-	-	2,300
1850 Uniform & Apparel	1,470	1,205	1,850	5,670	2,350
1900 Vehicle & Eqpt. Supplies	589	981	1,090	480	5,000
Total Supplies	8,599	10,456	14,140	15,050	24,250
Maintenance					
2200 Machine & Eqpt Maintenance	387	-	500	610	450
2450 Vehicle Maintenance	321	603	900	1,000	1,250
2900 Service Contracts	36,503	35,598	37,100	35,600	37,100
Total Maintenance	37,211	36,201	38,500	37,210	38,800
Services					
3110 Communication	5,575	7,142	7,450	7,560	4,560
3130 Consultant / Prof Services	3,808	2,698	10,000	2,460	10,000
3190 Dues, Subscriptions, Books	964	1,171	1,570	1,070	1,720
3310 General Insurance	6,073	5,923	7,330	6,180	8,530
3312 Sec 125 Admin Fees	102	94	-	-	100
3460 Regulatory Services	6	-	940	-	-
3490 Printing	-	-	-	-	100
3530 Professional Development	2,238	3,098	3,800	3,800	6,300
3770 Utilities	26,302	22,827	25,640	24,080	25,540
3780 Water Charges	701	742	680	760	700
3880 Information Technology	18,460	31,090	24,030	24,030	32,170
Total Services	64,228	74,786	81,440	69,940	89,720
Capital Outlay					
7200 Machine & Equipment	-	-	-	-	125,000
Total Capital Outlay	-	-	-	-	125,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	5,200	5,200	5,950	5,950	12,380
Total Other Financing Uses	5,200	5,200	5,950	5,950	12,380
PW Administration	\$ 361,406	\$ 383,504	\$ 424,220	\$ 385,620	\$ 759,300

Public Works - Maintenance

DIVISION MISSION

The mission of the Public Works-Maintenance division is to provide exemplary service to the citizens and patrons while protecting public health, welfare, safety, and the environment. Its primary functions include improving and maintaining streets, sidewalks, alleyways, easements, signage, buildings, vehicles, equipment, and facilities. Additional responsibilities include animal control and major trash pick-up.

ACHIEVEMENTS FOR FY 2012-2013

- Replaced the fuel tank and upgraded the dispenser system
- Held an animal registration event to educate citizens of the importance of animal registration
- Completed numerous roadway, sidewalk, and curb repairs

GOALS FOR FY 2013-2014

- Maintain or improve pedestrian accessibility throughout the City
- Preserve or enhance condition of streets and street signs
- Minimize the downtime of the City's vehicle and equipment fleet

OBJECTIVES FOR FY 2013-2014

- Repair or replace sidewalks identified in annual inspection
- Repair or replace pavement identified in annual inspection
- Provide training on latest technology and equipment to expedite vehicle repairs

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Increase expenditures for street lights based upon the anticipated cost of energy
- Capital outlay decreases due to the purchase of vehicles and equipment in FY 2012-2013

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Linear feet of sidewalk maintained	148,000	148,000	148,000	148,000
Lane miles of street maintained	64	64	64	64
Fleet vehicles and equipment maintained	150	150	150	150

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS)

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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 391,393	\$ 393,618	\$ 418,070	\$ 418,900	\$ 440,040
0150 Overtime	15,227	23,074	25,000	20,000	21,000
0200 Taxes	30,879	33,497	36,510	33,100	36,170
0250 Retirement	62,887	67,731	74,390	73,540	78,620
0300 Group Insurance	143,287	112,716	120,630	111,190	117,880
0310 W/C Insurance	9,012	8,485	10,830	8,170	9,720
0320 Disability Insurance	3,888	3,709	4,210	3,870	4,430
0900 Other Post-Employment Benefits	-	-	4,050	4,050	4,030
Total Personnel	656,572	642,831	693,690	672,820	711,890
Supplies					
1600 Safety & Health	2,422	2,693	3,100	3,410	3,100
1650 Shop Supplies	5,991	3,418	6,100	5,670	6,100
1700 Small Tools & Equipment	4,062	9,750	10,500	5,000	7,000
1900 Vehicle & Eqpt. Supplies	24,484	15,886	20,640	17,470	17,580
Total Supplies	36,958	31,746	40,340	31,550	33,780
Maintenance					
2050 Building Maintenance	37,616	57,341	57,800	54,640	53,000
2200 Machine & Eqpt Maintenance	5,436	10,147	6,650	4,060	5,280
2250 Signage Maintenance	4,387	7,467	10,650	3,000	13,150
2300 Street Maintenance	30,638	49,767	39,000	35,000	39,000
2450 Vehicle Maintenance	12,245	9,651	9,200	9,030	9,200
2900 Service Contracts	11,295	11,987	13,700	12,600	14,700
Total Maintenance	101,618	146,361	137,000	118,330	134,330
Services					
3010 Animal Control	3,868	5,700	13,200	12,560	5,200
3110 Communication	576	563	650	510	650
3190 Dues, Subscriptions, Books	775	145	650	200	650
3310 General Insurance	7,540	8,353	9,100	7,680	9,100
3312 Sec 125 Admin Fees	193	179	90	70	100
3390 Mosquito Control	13,446	15,367	17,700	13,750	15,500
3530 Professional Development	2,027	4,158	5,900	3,690	4,250
3610 Recycling	168	273	200	370	250
3630 Rentals	10,883	10,271	4,700	12,870	4,700
3670 Street Lights	174,684	182,869	177,500	178,000	184,000
3750 Uniform Service	7,605	8,098	8,620	7,670	8,620
3880 Information Technology	13,010	24,870	15,950	15,950	24,060
Total Services	234,775	260,845	254,260	253,320	257,080
Capital Outlay					
7050 Building & Property	18,904	9,650	-	-	-
7200 Machine & Equipment	-	-	20,000	20,000	-
7250 Vehicles	-	-	105,000	105,000	-
Total Capital Outlay	18,904	9,650	125,000	125,000	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	52,240	28,990	50,200	50,200	51,980
8021 Transfer to Gen Proj Fund	-	183,000	-	-	-
Total Other Financing Uses	52,240	211,990	50,200	50,200	51,980
PW Maintenance	\$ 1,101,068	\$ 1,303,423	\$ 1,300,490	\$ 1,251,220	\$ 1,189,060

Public Works - Parks Maintenance

DIVISION MISSION

The mission of the Public Works-Parks Maintenance division is to provide exemplary service to the citizens and patrons while protecting public health, welfare, safety, and the environment. Its primary function is to provide safe and enjoyable recreational facilities. Park facilities include Texas Avenue Park, Walnut Park, Green Acres Park, baseball fields, and tennis court.

ACHIEVEMENTS FOR FY 2012-2013

- Refurbished the landscaping at the Service Center and FM 270 entry
- Renovated the drainage system at Texas Avenue Park
- Maintained all playground equipment

GOALS FOR FY 2013-2014

- Enhance the aesthetics and function of city parks where appropriate
- Protect citizens who use city parks and facilities
- Search for cost-saving measures without reducing services to citizens

OBJECTIVES FOR FY 2013-2014

- Top dress Texas Avenue Park twice annually
- Inspect and repair all park playground equipment annually to meet code and functionality requirements
- Maintain established rights-of-way and park mowing schedules

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase expenditures for property maintenance due to necessary repairs of fencing around the City Hall detention pond
- Contract personnel expenditures increase due to the additional lawn maintenance required at the new fire station
- Transfer to Parks Construction Fund reflects the construction of a parking lot adjacent to Texas Avenue Park

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Acres of park space maintained	26	26	26	26
Number of pieces of park equipment maintained	142	142	142	142
Number of facilities that require landscaping	18	18	18	19

PERFORMANCE MEASURES

Percent of park land mowed at scheduled intervals	100%	100%	100%	100%
Percent of park equipment maintained in working condition	100%	100%	100%	100%
Percent of ball fields reworked twice annually	100%	100%	100%	100%

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 247,918	\$ 241,965	\$ 263,140	\$ 244,520	\$ 263,090
0150 Overtime	13,529	13,081	23,100	13,100	13,000
0200 Taxes	19,821	21,545	23,720	19,990	21,750
0250 Retirement	40,252	43,425	48,060	43,400	47,080
0300 Group Insurance	114,628	100,234	104,330	89,040	104,050
0310 W/C Insurance	5,609	5,211	6,970	5,020	5,810
0320 Disability Insurance	2,493	2,514	2,670	1,940	2,680
0900 Other Post-Employment Benefits	-	-	2,840	2,840	2,820
Total Personnel	444,251	427,975	474,830	419,850	460,280
Supplies					
1100 Chemical	7,650	7,591	8,800	8,210	9,300
1230 Holiday Supplies	10,344	10,238	10,000	4,050	13,000
1300 Kitchen & Janitorial	8,290	6,888	6,000	5,140	6,000
1600 Safety & Health	1,994	1,813	2,350	2,350	2,350
1700 Small Tools & Equipment	4,579	10,785	6,050	6,660	8,050
1900 Vehicle & Eqpt. Supplies	16,937	15,600	18,560	13,720	15,540
Total Supplies	49,795	52,914	51,760	40,130	54,240
Maintenance					
2050 Building Maintenance	1,731	941	2,500	430	4,700
2100 Property Maintenance	65,156	46,930	36,500	34,490	47,500
2200 Machine & Eqpt Maintenance	6,320	6,234	8,000	8,430	6,500
2450 Vehicle Maintenance	4,345	9,613	5,900	4,030	5,900
Total Maintenance	77,552	63,718	52,900	47,380	64,600
Services					
3060 Contract Services	51,832	38,216	65,000	55,000	62,000
3070 Contract Personnel	81,747	79,369	82,270	82,270	91,270
3110 Communication	7	6	50	10	50
3190 Dues, Subscriptions, Books	626	385	470	390	1,280
3310 General Insurance	3,636	3,612	4,470	3,770	4,470
3312 Sec 125 Admin Fees	193	179	180	150	-
3530 Professional Development	3,425	2,096	4,500	3,000	4,500
3630 Rentals	3,744	1,900	1,000	540	1,000
3750 Uniform Service	2,126	2,175	2,930	1,830	2,040
3770 Utilities	28,279	26,295	26,330	26,930	28,370
3780 Water Charges	39,920	29,227	40,720	29,940	38,270
3880 Information Technology	9,760	8,660	5,550	5,550	5,170
Total Services	225,294	192,119	233,470	209,380	238,420
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	24,800	24,800	27,080	27,080	32,870
8009 Transfer to Parks Constr Fund	173,780	-	-	-	300,000
Total Other Financing Uses	198,580	24,800	27,080	27,080	332,870
PW Parks Maintenance	\$ 995,471	\$ 761,527	\$ 840,040	\$ 743,820	\$ 1,150,410

Public Works - Engineering & Construction

DIVISION MISSION

The mission of the Public Works-Engineering division is to provide exemplary service to the citizens and patrons while protecting public health, welfare, safety, and the environment. The primary function of this division is project management and engineering support services to other City departments. The division is actively involved in the development of designs and construction standards, preparation of specifications, and the performance of project inspections for a variety of City projects.

ACHIEVEMENTS FOR FY 2012-2013

- Renovated the Police Department building
- Constructed a new fire station
- Completed a new five-year capital improvement program and impact fee study

GOALS FOR FY 2013-2014

- N/A

OBJECTIVES FOR FY 2013-2014

- N/A

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- The Public Works-Engineering & Construction division is being reported with Public Works-Administration in FY 2013-2014

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of construction plans reviewed	80	80	80	N/A
Lane miles of roadway inspected	64	64	64	N/A
Linear feet of sidewalk inspected	148,000	148,000	148,000	N/A
 <u>PERFORMANCE MEASURES</u>				
Percent of major plans reviewed within ten days	100%	100%	100%	N/A
Percent of roadways inspected	100%	100%	100%	N/A
Percent of sidewalks inspected	100%	100%	100%	N/A

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
Manager of Engineering and Construction	1.00	1.00	1.00	-
Construction Inspector	1.00	1.00	1.00	-
Total Employees (Full-Time Equivalents)	2.00	2.00	2.00	-

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 107,908	\$ 117,196	\$ 122,890	\$ 123,470	\$ -
0150 Overtime	9,613	4,329	4,000	2,000	-
0200 Taxes	8,789	9,419	10,230	9,330	-
0250 Retirement	18,184	19,770	21,310	21,030	-
0300 Group Insurance	30,292	27,007	27,840	27,280	-
0310 W/C Insurance	434	392	510	380	-
0320 Disability Insurance	1,147	1,165	1,250	1,230	-
0900 Other Post-Employment Benefits	-	-	810	810	-
Total Personnel	176,367	179,279	188,840	185,530	-
Supplies					
1400 Office & Postage	670	652	750	660	-
1600 Safety & Health	269	431	250	250	-
1700 Small Tools & Equipment	236	302	300	30	-
1850 Uniform & Apparel	173	268	500	590	-
1900 Vehicle & Eqpt. Supplies	4,373	3,508	4,930	2,610	-
Total Supplies	5,722	5,161	6,730	4,140	-
Maintenance					
2200 Machine & Eqpt Maintenance	-	497	250	-	-
2450 Vehicle Maintenance	346	410	650	260	-
Total Maintenance	346	907	900	260	-
Services					
3110 Communication	43	37	310	130	-
3190 Dues, Subscriptions, Books	139	133	150	-	-
3310 General Insurance	994	970	1,200	1,010	-
3312 Sec 125 Admin Fees	102	94	90	70	-
3490 Printing	-	-	100	-	-
3530 Professional Development	160	1,797	2,500	2,500	-
3880 Information Technology	6,500	4,970	5,780	5,780	-
Total Services	7,938	8,001	10,130	9,490	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	4,700	4,700	5,880	5,880	-
Total Other Financing Uses	4,700	4,700	5,880	5,880	-
PW Engineering	\$ 195,073	\$ 198,047	\$ 212,480	\$ 205,300	\$ -

Police - Administration

DIVISION 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 Department is dedicated to forming practical partnerships and establishing a collaborative style of policing that ensures positive change for both the community and the Department. Policing by partnership will create a secure and viable community and ensure the protection of life, liberty, and property. The division's primary responsibility is management and support of the Police Department activities.

ACHIEVEMENTS FOR FY 2012-2013

- Continued Strategic Oriented Policing
- Maintained the Texas Police Chief's Association Recognition Program periodic requirements
- Sent five supervisors to advanced management schools

GOALS FOR FY 2013-2014

- Effectively manage the expenditures of the Police Department
- Reduce vehicle related crimes utilizing Strategic Oriented Policing
- Continue with the department's leadership succession plan

OBJECTIVES FOR FY 2013-2014

- Monitor each division's expenditures on a weekly basis
- Provide random patrols through high crime areas to suppress motor vehicle crimes
- Provide training of best practice programs for upper level management and select staff

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Capital outlay includes the purchase of dual authentication devices for all computers
- Decrease the Transfer to Equipment Replacement Fund account to reflect fully funded vehicles

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of employees completing field training program	2	2	1	1
Number of training sessions provided	10	20	7	7
Number of internal affairs cases initiated	11	-	15	15
 <u>PERFORMANCE MEASURES</u>				
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%

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
Chief of Police	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00
Lieutenant-Operations	1.00	1.00	1.00	1.00
Lieutenant-Support Services	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	4.00	4.00	4.00	4.00

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 374,899	\$ 382,291	\$ 399,780	\$ 403,280	\$ 418,820
0150 Overtime	3,352	2,791	3,300	2,500	3,300
0200 Taxes	27,688	28,960	30,970	29,790	31,360
0250 Retirement	58,413	62,627	67,680	67,980	71,980
0300 Group Insurance	67,972	52,630	57,370	51,370	54,460
0310 W/C Insurance	6,660	5,883	6,800	5,670	6,160
0320 Disability Insurance	3,591	3,674	3,900	3,850	4,100
0900 Other Post-Employment Benefits	-	-	1,620	1,620	1,610
Total Personnel	542,575	538,856	571,420	566,060	591,790
Supplies					
1050 Certificate & Award	131	481	350	160	350
1300 Kitchen & Janitorial	6,732	7,711	6,500	7,150	7,200
1400 Office & Postage	4,866	5,955	6,000	6,000	5,600
1600 Safety & Health	521	824	1,000	870	750
1700 Small Tools & Equipment	85	-	-	-	-
1850 Uniform & Apparel	851	-	560	500	1,020
1900 Vehicle & Eqpt. Supplies	5,862	6,262	7,140	6,820	6,560
Total Supplies	19,049	21,234	21,550	21,500	21,480
Maintenance					
2050 Building Maintenance	26,519	26,748	20,720	22,000	21,520
2200 Machine & Eqpt Maintenance	193	216	2,000	200	750
2450 Vehicle Maintenance	1,709	2,214	2,530	2,130	2,180
2900 Service Contracts	3,098	3,253	3,400	3,420	4,400
2910 OSSI Support Services	31,593	43,862	31,650	34,760	35,790
Total Maintenance	63,111	76,293	60,300	62,510	64,640
Services					
3110 Communication	28,581	44,547	34,140	44,530	28,270
3190 Dues, Subscriptions, Books	2,430	2,020	3,040	3,340	3,240
3310 General Insurance	76,100	63,872	72,810	64,210	72,810
3312 Sec 125 Admin Fees	102	94	90	70	190
3330 Janitorial Services	30,041	30,204	30,600	28,880	31,400
3440 Technology Services	9,536	11,376	37,890	13,610	30,540
3490 Printing	479	564	650	2,000	1,320
3510 Prisoner Support	15,562	14,127	27,800	19,590	19,000
3530 Professional Development	2,367	-	10,200	10,200	5,600
3590 Public Relations	498	1,459	1,150	1,000	1,650
3750 Uniform Service	137	92	300	200	400
3770 Utilities	94,694	88,730	90,480	97,760	92,480
3780 Water Charges	3,439	3,382	3,910	3,870	4,020
3880 Information Technology	51,280	50,320	85,210	85,210	75,070
Total Services	315,247	310,785	398,270	374,470	365,990
Capital Outlay					
7100 Computer System	-	-	-	-	6,000
Total Capital Outlay	-	-	-	-	6,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	22,300	22,300	22,930	22,930	7,900
Total Other Financing Uses	22,300	22,300	22,930	22,930	7,900
Police Administration	\$ 962,282	\$ 969,468	\$ 1,074,470	\$ 1,047,470	\$ 1,057,800

Police – Crime Investigation

DIVISION 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 Department is dedicated to forming practical partnerships and establishing a collaborative style of policing that ensures positive change for both the community and the Department. Policing by partnership will create a secure and viable community and ensure the protection of life, liberty, and property. The Police-CID division's primary responsibility is criminal investigation.

ACHIEVEMENTS FOR FY 2012-2013

- Destroyed 200 pieces of nonessential property in the evidence room
- Worked numerous high profile cases resulting in several convictions
- Deployed bait vehicle for over 750 hours

GOALS FOR FY 2013-2014

- Dispose nonessential property in the evidence room
- Incorporate surveillance operations to reduce vehicle-related crimes and burglaries
- Coordinate specialized criminal operations to include service of high risk warrants and online solicitation cases

OBJECTIVES FOR FY 2013-2014

- Research cases to determine which items are eligible for disposal
- Conduct daily undercover patrols of business parking lots and apartment complexes
- Create and execute action plans for specialized high risk operations as needed

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Decrease expenditures for medical services for children who are victims of sexual assault
- Decrease information technology expenditures due to the funding of an additional position and cost allocation changes

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of cases cleared arrest / warrant	63	115	68	91
Number of cases inactivated	836	881	1,114	998
Number of cases cleared	385	400	316	358

PERFORMANCE MEASURES

Percent of investigations completed within 90 days	96%	88%	93%	93%
Number of cases cleared per detective	78	192	93	129
Number of non-evidentiary pieces disposed	1,136	300	200	300

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 404,765	\$ 413,867	\$ 426,190	\$ 440,760	\$ 452,210
0150 Overtime	5,746	1,782	7,300	5,300	7,300
0200 Taxes	30,889	32,177	34,990	32,880	35,780
0250 Retirement	63,365	67,599	72,780	74,730	78,360
0300 Group Insurance	116,346	93,082	108,210	98,390	104,050
0310 W/C Insurance	7,261	6,470	7,310	6,230	6,700
0320 Disability Insurance	3,817	3,895	4,100	4,110	4,320
0900 Other Post-Employment Benefits	-	-	2,840	2,840	2,820
Total Personnel	632,189	618,871	663,720	665,240	691,540
Supplies					
1250 Investigative Supplies	1,286	2,234	1,110	3,300	1,310
1700 Small Tools & Equipment	45	-	-	-	-
1850 Uniform & Apparel	391	-	800	-	800
1900 Vehicle & Eqpt. Supplies	14,497	15,502	14,020	16,670	16,200
Total Supplies	16,218	17,736	15,930	19,970	18,310
Maintenance					
2450 Vehicle Maintenance	6,531	4,427	2,540	3,300	3,540
Total Maintenance	6,531	4,427	2,540	3,300	3,540
Services					
3190 Dues, Subscriptions, Books	207	586	1,150	610	710
3240 Investigative Services	798	2,161	3,690	1,860	1,290
3312 Sec 125 Admin Fees	102	94	180	150	460
3340 Medical Services	4,948	7,589	25,000	4,000	16,000
3530 Professional Development	3,695	-	4,760	4,760	4,280
3880 Information Technology	32,520	26,120	48,560	48,560	34,890
Total Services	42,269	36,550	83,340	59,940	57,630
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	25,400	20,710	43,790	43,790	50,810
Total Other Financing Uses	25,400	20,710	43,790	43,790	50,810
Police CID	\$ 722,607	\$ 698,295	\$ 809,320	\$ 792,240	\$ 821,830

Police - Patrol

DIVISION 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 Department is dedicated to forming practical partnerships and establishing a collaborative style of policing that ensures positive change for both the community and the Department. Policing by partnership will create a secure and viable community and ensure the protection of life, liberty, and property. The Police-Patrol division's primary duties include protecting citizens and visitors, arresting criminals, and responding to citizen complaints.

ACHIEVEMENTS FOR FY 2012-2013

- Continued the Strategic Oriented Policing philosophy to better fit the needs of the community
- Certified two additional officers as TCLEOSE instructors
- Increased the efficiency of traffic enforcement by transferring a fourth officer to the unit

GOALS FOR FY 2013-2014

- Reduce the number of traffic accidents by 1%
- Increase the number of narcotic arrests by 1%
- Reduce the number of vehicle crimes by 1%

OBJECTIVES FOR FY 2013-2014

- Concentrate patrol in locations where the greatest number of traffic accidents occur
- Utilize special operations unit to enhance enforcement procedures for narcotic activity
- Increase patrol in those areas identified with frequent vehicle crimes

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Reclassify one Jailer position to a Patrol Officer position
- Add funding to a previously-unfunded Patrol Officer position
- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Decrease information technology expenditures due to the funding of an additional position and cost allocation changes
- Increase the Transfer to Equipment Replacement Fund account to reflect costlier vehicle replacement

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of calls for service	26,896	27,450	27,550	27,700
Number of arrests made	2,822	3,750	3,755	3,800
Number of offense reports taken	3,391	2,560	3,050	3,000

PERFORMANCE MEASURES

Number of traffic accidents	974	920	905	895
Number of vehicle crimes	293	360	355	350
Number of narcotics arrests	504	390	525	530

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
Police Sergeant	5.00	5.00	5.00	5.00
Police Officer - Patrol	24.00	24.00	24.00	25.00
Police Officer - Traffic	3.00	3.00	3.00	3.00
Police Officer - K-9	2.00	3.00	3.00	3.00
Police Officer - Warrants	1.00	1.00	1.00	1.00
Jailer	2.00	2.00	2.00	1.00
Total Employees (Full-Time Equivalents)	37.00	38.00	38.00	38.00

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 1,953,973	\$ 2,008,868	\$ 2,072,560	\$ 2,065,440	\$ 2,189,460
0150 Overtime	91,498	97,437	107,000	97,000	100,000
0200 Taxes	155,666	166,694	176,390	163,360	178,560
0250 Retirement	317,123	343,455	365,950	362,770	390,410
0300 Group Insurance	482,282	448,601	444,610	454,050	512,360
0310 W/C Insurance	36,011	32,058	36,770	30,870	32,210
0320 Disability Insurance	18,516	19,069	20,550	19,310	21,720
0900 Other Post-Employment Benefits	-	-	15,000	15,000	15,300
Total Personnel	3,055,068	3,116,183	3,238,830	3,207,800	3,440,020
Supplies					
1700 Small Tools & Equipment	5,758	-	24,920	20,710	17,900
1850 Uniform & Apparel	4,108	1,102	14,510	8,600	12,410
1900 Vehicle & Eqpt. Supplies	131,226	180,049	151,840	141,090	137,930
Total Supplies	141,093	181,151	191,270	170,400	168,240
Maintenance					
2150 K-9 Maintenance	2,606	8,202	6,000	6,000	5,300
2450 Vehicle Maintenance	68,833	63,688	53,450	46,570	58,750
2900 Service Contracts	9,735	11,110	12,000	10,310	12,000
Total Maintenance	81,174	83,000	71,450	62,880	76,050
Services					
3190 Dues, Subscriptions, Books	147	222	640	350	290
3312 Sec 125 Admin Fees	770	724	890	730	640
3530 Professional Development	10,375	-	11,570	11,570	14,400
3880 Information Technology	87,820	97,010	166,410	166,410	113,710
Total Services	99,112	97,956	179,510	179,060	129,040
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	225,170	173,830	168,040	168,040	244,330
Total Other Financing Uses	225,170	173,830	168,040	168,040	244,330
Police Patrol	\$ 3,601,616	\$ 3,652,120	\$ 3,849,100	\$ 3,788,180	\$ 4,057,680

Police - Communications

DIVISION 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 Department is dedicated to forming practical partnerships and establishing a collaborative style of policing that ensures positive change for both the community and the Department. Policing by partnership will create a secure and viable community and ensure the protection of life, liberty, and property. The Police-Communication division's primary responsibilities are dispatch services and responses to open records requests.

ACHIEVEMENTS FOR FY 2012-2013

- Continued to enhance skills of the communications staff through extensive in-service training
- Provided extensive supervisory training for Lead Telecommunications Operators
- Replaced the surveillance cameras within the Police Department using grant funds

GOALS FOR FY 2013-2014

- Maintain or reduce dispatch time to under 2 minutes
- Maintain an error rate of less than 2% for TCIC/NCIC transactions
- Promote customer relations and improve service delivery

OBJECTIVES FOR FY 2013-2014

- Train operators in efficient methods of dispatching using new software and technologies
- Identify and provide instruction to prevent recurring errors through TLETS training
- Allow personnel to attend a minimum of four community events and site visits to emergency providers

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Decrease expenditures for office furnishings due to the purchase of chairs in FY 2012-2013
- Decrease information technology expenditures due to the funding of an additional position and cost allocation changes

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of calls for service	32,553	35,000	38,178	41,000
Number of open records requests processed	1,586	1,800	1,845	1,875
Number of reports processed	5,204	4,800	3,324	3,350
 <u>PERFORMANCE MEASURES</u>				
Percent of dispatch times less than 2 minutes, 15 seconds	100%	100%	100%	100%
Percent of months with TCIC error rate less than 2%	100%	100%	100%	100%
Number of community events attended	42	52	54	52

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
Police Sergeant	1.00	1.00	1.00	1.00
Lead Telecommunications Operator	4.00	4.00	4.00	4.00
Telecommunications Operator	11.00	10.00	10.00	10.00
Total Employees (Full-Time Equivalents)	16.00	15.00	15.00	15.00

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 632,918	\$ 662,047	\$ 694,960	\$ 676,590	\$ 709,650
0150 Overtime	54,040	52,489	61,050	51,050	50,000
0200 Taxes	51,946	56,430	61,750	54,500	59,460
0250 Retirement	105,954	116,295	126,930	121,870	129,540
0300 Group Insurance	212,352	202,450	211,820	208,020	216,480
0310 W/C Insurance	2,377	2,147	2,650	2,070	2,330
0320 Disability Insurance	6,078	6,548	6,910	6,780	7,080
0900 Other Post-Employment Benefits	-	-	6,080	6,080	6,040
Total Personnel	1,065,666	1,098,407	1,172,150	1,126,960	1,180,580
Supplies					
1450 Office Furnishings	-	-	2,000	3,400	-
1700 Small Tools & Equipment	794	157	1,000	-	600
1850 Uniform & Apparel	1,785	2,347	2,760	820	1,750
Total Supplies	2,580	2,504	5,760	4,220	2,350
Services					
3110 Communication	159	173	500	150	300
3190 Dues, Subscriptions, Books	820	679	1,870	1,070	2,380
3312 Sec 125 Admin Fees	680	630	890	730	920
3530 Professional Development	2,303	2,569	7,230	7,230	4,350
3880 Information Technology	32,530	24,870	41,900	41,900	31,990
Total Services	36,491	28,921	52,390	51,080	39,940
Police Communications	\$ 1,104,736	\$ 1,129,831	\$ 1,230,300	\$ 1,182,260	\$ 1,222,870

Fire Prevention

DIVISION MISSION

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

ACHIEVEMENTS FOR FY 2012-2013

- Completed the second phase of the atrium building compliance project
- Facilitated the adoption of the 2012 International Fire Code
- Developed an ordinance to address sprinkler requirements for non-compliant assemblies

GOALS FOR FY 2013-2014

- Expand fire safety education campaign to address the elderly
- Continue inspections of assemblies, restaurants, and night clubs
- Standardize safety procedures for automatic generators

OBJECTIVES FOR FY 2013-2014

- Schedule semi-annual public fire education courses at all nursing homes and senior living facilities
- Inspect assembly, nursing homes, schools, day care centers, and night clubs twice per year
- Research safety protocol and locate all commercial facilities with automatic generators

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Reclassify office and postage expenditures from Fire Prevention to Fire Operations
- Decrease expenditures for small tools due to the purchase of Knox boxes in FY 2012-2013

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of fire inspections performed	1,236	1,560	1,089	1,300
Number of plans reviewed	150	120	104	120
Number of public education programs provided	28	35	30	35
 <u>PERFORMANCE MEASURES</u>				
Percent of plans reviewed within two weeks of receipt	98%	95%	98%	98%
Percent of commercial structures inspected	95%	90%	90%	95%
Fire code compliance rate (of structures inspected)	90%	90%	90%	90%

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
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
Total Employees (Full-Time Equivalents)	3.00	3.00	3.00	3.00

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 172,679	\$ 175,947	\$ 184,840	\$ 186,130	\$ 194,000
0150 Overtime	2,988	7,247	6,000	5,000	6,000
0200 Taxes	13,189	14,437	15,380	14,120	15,570
0250 Retirement	27,232	29,687	32,040	32,060	34,100
0300 Group Insurance	41,257	38,353	39,860	38,750	41,050
0310 W/C Insurance	2,036	1,847	2,260	1,780	2,050
0320 Disability Insurance	1,704	1,443	1,850	1,830	1,950
0900 Other Post-Employment Benefits	-	-	1,220	1,220	1,210
Total Personnel	261,085	268,961	283,450	280,890	295,930
Supplies					
1200 Fire Prevention Supplies	-	3,033	2,970	2,350	2,470
1250 Investigative Supplies	174	339	500	-	150
1400 Office & Postage	414	317	850	400	-
1600 Safety & Health	52	48	250	-	100
1700 Small Tools & Equipment	683	1,102	23,320	14,840	3,670
1850 Uniform & Apparel	2,403	2,375	3,770	3,000	4,080
1900 Vehicle & Eqpt. Supplies	5,687	8,433	8,150	4,880	6,160
Total Supplies	9,414	15,646	39,810	25,470	16,630
Maintenance					
2200 Machine & Eqpt Maintenance	-	299	100	-	100
2450 Vehicle Maintenance	1,804	646	1,980	3,100	1,280
Total Maintenance	1,804	945	2,080	3,100	1,380
Services					
3110 Communication	1,962	2,620	2,860	2,500	1,850
3190 Dues, Subscriptions, Books	1,851	2,573	4,200	4,000	3,480
3310 General Insurance	1,914	1,867	2,310	1,950	2,310
3312 Sec 125 Admin Fees	102	94	180	150	190
3490 Printing	503	248	500	300	500
3530 Professional Development	4,137	4,285	7,050	4,410	7,050
3880 Information Technology	16,260	19,900	19,190	19,190	19,390
Total Services	26,728	31,586	36,290	32,500	34,770
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	8,000	8,000	10,000	10,000	11,820
Total Other Financing Uses	8,000	8,000	10,000	10,000	11,820
Fire Prevention	\$ 307,030	\$ 325,138	\$ 371,630	\$ 351,960	\$ 360,530

Fire Operations

DIVISION MISSION

The Webster Fire Department is responsible for fire protection, fire prevention, and emergency medical services within the City of Webster. The mission statement of the department is "Educate to Prevent Harm; Protect; and be Kind and Helpful." The Webster Fire Department operates from two fire stations. Firefighters provide 24-hour coverage at Fire Station #1. The primary function of the Fire Operations division is fire suppression.

ACHIEVEMENTS FOR FY 2012-2013

- Completed construction of the new fire station
- Ensured operating procedures met industry standards and best practices
- Received grants from the Texas Forest Service for bunker gear, wildland gear, and training

GOALS FOR FY 2013-2014

- Maintain emergency response preparedness
- Ensure operating procedures meet industry standards and best practices
- Conduct one Safety Stand Down exercise per quarter

OBJECTIVES FOR FY 2013-2014

- Perform periodic emergency drills
- Review and update the department's standard operating procedures to ensure compliance
- Prepare safety information and schedule a conference one day each quarter

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Small tools reflects a supplemental request for the replacement of several sets of personal protective equipment
- The Emergency Medical Services division is being reported with the Fire Operations division in FY 2013-2014
- Increase expenditures in utilities due to the addition of a new fire station

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of calls for fire services	1,448	925	940	940
Number of calls for EMS	N/A	N/A	N/A	2,000
Number of patients treated	N/A	N/A	N/A	2,200
 <u>PERFORMANCE MEASURES</u>				
Response time within 3-5 minutes for fire services	98%	95%	98%	98%
Response time within 3-5 minutes for EMS	N/A	N/A	N/A	90%
Patients treated per 1,000 population	N/A	N/A	N/A	208

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
Fire Chief	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Permanent Part-Time Firefighters	8.10	8.10	8.10	8.10
Firefighters	16.90	16.90	16.90	16.90
Total Employees (Full-Time Equivalents)	27.00	27.00	27.00	27.00

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 653,484	\$ 692,221	\$ 758,170	\$ 711,850	\$ 780,230
0150 Overtime	41,552	31,655	35,000	35,000	35,000
0200 Taxes	54,704	61,222	67,730	57,220	65,920
0250 Retirement	107,430	117,676	133,170	128,140	139,020
0300 Group Insurance	29,448	26,727	27,850	26,960	28,550
0310 W/C Insurance	8,969	8,849	10,830	8,520	9,610
0320 Disability Insurance	1,326	1,356	1,440	1,420	1,510
0900 Other Post-Employment Benefits	-	-	810	810	800
Total Personnel	896,913	939,706	1,035,000	969,920	1,060,640
Supplies					
1100 Chemical	1,380	1,482	2,970	2,700	2,270
1230 Holiday Supplies	400	43	790	290	520
1300 Kitchen & Janitorial	6,829	5,768	8,000	4,370	10,000
1400 Office & Postage	2,597	3,836	4,500	4,000	4,850
1600 Safety & Health	1,198	1,743	3,500	1,650	2,610
1700 Small Tools & Equipment	35,518	38,458	24,400	20,970	177,350
1850 Uniform & Apparel	26,723	11,738	29,440	25,340	29,440
1900 Vehicle & Eqpt. Supplies	19,800	18,911	22,450	23,070	19,740
Total Supplies	94,446	81,978	96,050	82,390	246,780
Maintenance					
2050 Building Maintenance	5,962	10,066	5,500	4,800	5,500
2200 Machine & Eqpt Maintenance	10,753	26,536	31,510	29,090	17,910
2450 Vehicle Maintenance	47,583	76,604	48,390	70,080	58,390
2900 Service Contracts	10,486	10,486	15,190	10,490	18,890
Total Maintenance	74,785	123,693	100,590	114,460	100,690
Services					
3110 Communication	11,027	13,847	19,100	12,250	14,790
3135 Website Development	-	-	-	-	-
3190 Dues, Subscriptions, Books	3,782	6,899	10,360	9,180	7,740
3230 EMS Services	-	-	-	-	219,350
3290 Fire Services	4,144	480	5,000	22,500	1,000
3310 General Insurance	16,290	17,664	19,660	17,580	19,660
3312 Sec 125 Admin Fees	102	94	180	150	190
3330 Janitorial Services	217	-	33,200	-	24,200
3490 Printing	106	290	690	-	690
3530 Professional Development	10,485	16,813	10,360	10,360	10,360
3590 Public Relations	927	878	3,270	1,560	1,370
3750 Uniform Service	3,741	2,594	6,490	2,630	2,760
3770 Utilities	26,240	26,774	67,360	23,390	124,850
3780 Water Charges	2,335	2,321	2,610	3,670	2,460
3880 Information Technology	53,270	70,220	62,870	62,870	92,520
Total Services	132,666	158,874	241,150	166,140	521,940
Capital Outlay					
7200 Machine & Equipment	7,750	18,909	-	-	-
7250 Vehicles	-	726,480	-	-	-
Total Capital Outlay	7,750	745,389	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	20,120	15,080	16,050	16,050	26,050
8042 Transfer to Grant Fund	3,833	1,867	35,640	1,860	35,640
Total Other Financing Uses	23,953	16,947	51,690	17,910	61,690
Fire Operations	\$ 1,230,513	\$ 2,066,586	\$ 1,524,480	\$ 1,350,820	\$ 1,991,740

Emergency Medical Services

DIVISION MISSION

The City of Webster contracted with Clear Lake Emergency Medical Corps (CLEMC) on August 8, 2003 to provide emergency medical and ambulance services to the citizens of Webster. CLEMC is an organization dedicated to providing high quality, cost effective medical transportation solutions to the Webster community. The staff at CLEMC has maintained an open and fair work environment that encourages employees to become involved in the growth of the company, and in return, reward their ideas and hard work.

ACHIEVEMENTS FOR FY 2012-2013

- Assisted Clear Lake Regional Medical Center in obtaining Cycle III Chest Pain Accreditation
- Placed advanced medical equipment on several vehicles
- Held six Kidz Kare immunization program events inoculating approximately 175 children in Webster

GOALS FOR FY 2013-2014

- N/A

OBJECTIVES FOR FY 2013-2014

- N/A

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- The Emergency Medical Services division is being reported with the Fire Operations division in FY 2013-2014

<u>WORKLOAD MEASURES</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2012-2013</u>	<u>2013-2014</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of calls for service	1,784	2,150	2,000	N/A
Number of patients treated	2,132	2,300	2,150	N/A
Number of patients transported to hospital	1,142	1,325	1,240	N/A
 <u>PERFORMANCE MEASURES</u>				
Emergency response time within 5 minutes	90%	90%	90%	N/A
Non-emergency response time within 10 minutes	90%	90%	90%	N/A
Patients treated per 1,000 population	201	230	203	N/A

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Services					
3230 EMS Services	\$ 198,000	\$ 198,000	\$ 219,350	\$ 219,350	\$ -
Total Services	198,000	198,000	219,350	219,350	-
Fire EMS	\$ 198,000	\$ 198,000	\$ 219,350	\$ 219,350	\$ -

Economic Development

DIVISION MISSION

The mission of the Economic Development division is to grow the City of Webster's commercial tax base to cultivate a vibrant community. Economic Development is committed to forging strong bonds between the City and its commercial constituents by promulgating a developer-friendly philosophy, engaging in promotional, networking, recruitment, retention, and expansion endeavors, and facilitating a wide range of initiatives designed to stimulate new and expanded commercial development. This division is responsible for marketing and promoting the City through proposals, publications, presentations, sponsorship events, trade shows, memberships, and programs. It is also responsible for the role of webmaster for the entire entity.

ACHIEVEMENTS FOR FY 2012-2013

- Implemented initiatives that resulted in retail, medical, biomedical, professional office, aerospace, and tourism growth
- Enhanced the City of Webster website and developed an employment application for online submittals
- Formulated, designed, and published the City's quarterly news magazine, *Gateway*, including an online edition

GOALS FOR FY 2013-2014

- Enhance business recruitment, retention, and expansion efforts
- Expand Webster's position as the medical, aerospace, retail, dining, and entertainment capital of Bay Area Houston
- Improve the user interface for the Economic Development web pages

OBJECTIVES FOR FY 2013-2014

- Cultivate the "Destination Development" project
- Generate business recruitment proposals for targeted sectors
- Explore and implement new promotional avenues, including website videos and social marketing

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Increase information technology expenditures due to the funding of an additional person and cost allocation changes

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of business proposals generated	47	50	50	50
Number of business visitations	46	65	65	65
Number of special events at which City is marketed	52	50	55	55
 <u>PERFORMANCE MEASURES</u>				
Development commitment from businesses	11	10	12	12
Proposals that generate inquiries within one year	37%	40%	40%	40%
Square feet developed for new or expanding businesses	247,250	250,000	360,000	360,000

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
Director of Economic Development	1.00	1.00	1.00	1.00
Economic Development Specialist	1.00	1.00	1.00	1.00
Marketing & 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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 191,477	\$ 198,253	\$ 208,490	\$ 209,400	\$ 218,870
0150 Overtime	167	-	500	-	-
0200 Taxes	14,565	15,570	16,750	15,800	17,010
0250 Retirement	29,606	32,251	35,050	35,090	37,320
0300 Group Insurance	38,317	34,357	35,980	34,710	37,040
0310 W/C Insurance	399	371	480	360	440
0320 Disability Insurance	1,911	1,976	2,110	2,080	2,220
0900 Other Post-Employment Benefits	-	-	1,220	1,220	1,210
Total Personnel	276,442	282,778	300,580	298,660	314,110
Supplies					
1300 Kitchen & Janitorial	644	682	720	760	740
1400 Office & Postage	893	450	1,000	500	900
1700 Small Tools & Equipment	1,250	-	550	300	550
Total Supplies	2,787	1,132	2,270	1,560	2,190
Maintenance					
2050 Building Maintenance	163	155	250	100	250
2200 Machine & Eqpt Maintenance	-	-	250	-	-
Total Maintenance	163	155	500	100	250
Services					
3110 Communication	466	418	670	500	550
3310 General Insurance	969	945	1,170	990	1,170
3312 Sec 125 Admin Fees	102	94	90	70	100
3330 Janitorial Services	999	999	1,000	1,000	1,000
3530 Professional Development	29	250	1,500	450	500
3570 Publications	8,935	9,186	12,000	9,500	11,000
3590 Public Relations	3	301	750	-	750
3770 Utilities	5,676	5,279	5,340	5,600	5,460
3780 Water Charges	396	372	420	470	460
3880 Information Technology	13,010	13,680	13,640	13,640	17,380
Total Services	30,585	31,526	36,580	32,220	38,370
Economic Development	\$ 309,978	\$ 315,589	\$ 339,930	\$ 332,540	\$ 354,920



General Debt Service Fund Overview

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

Payment of current year general debt obligations is provided by a dedicated portion of current year ad-valorem tax collections. The debt rate for FY 2013-14 is \$0.10505 or 39.0% of the total tax rate of \$0.26960.

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

Long-term debt at September 30, 2013 is comprised of the following debt issues:

Description	Principal
Refunding Bonds, Series 2013	\$ 8,505,000
Refunding Bonds, Series 2010	3,880,000
Total General Obligation Bonds	\$ 12,385,000
Certificates of Obligation, Series 2012	\$ 6,130,000
Total Certificates of Obligation	\$ 6,130,000
Total General Long-Term Debt	\$ 18,515,000

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 \$0.26960 and debt rate of \$0.10505 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 only 1.23% of its total appraised value.

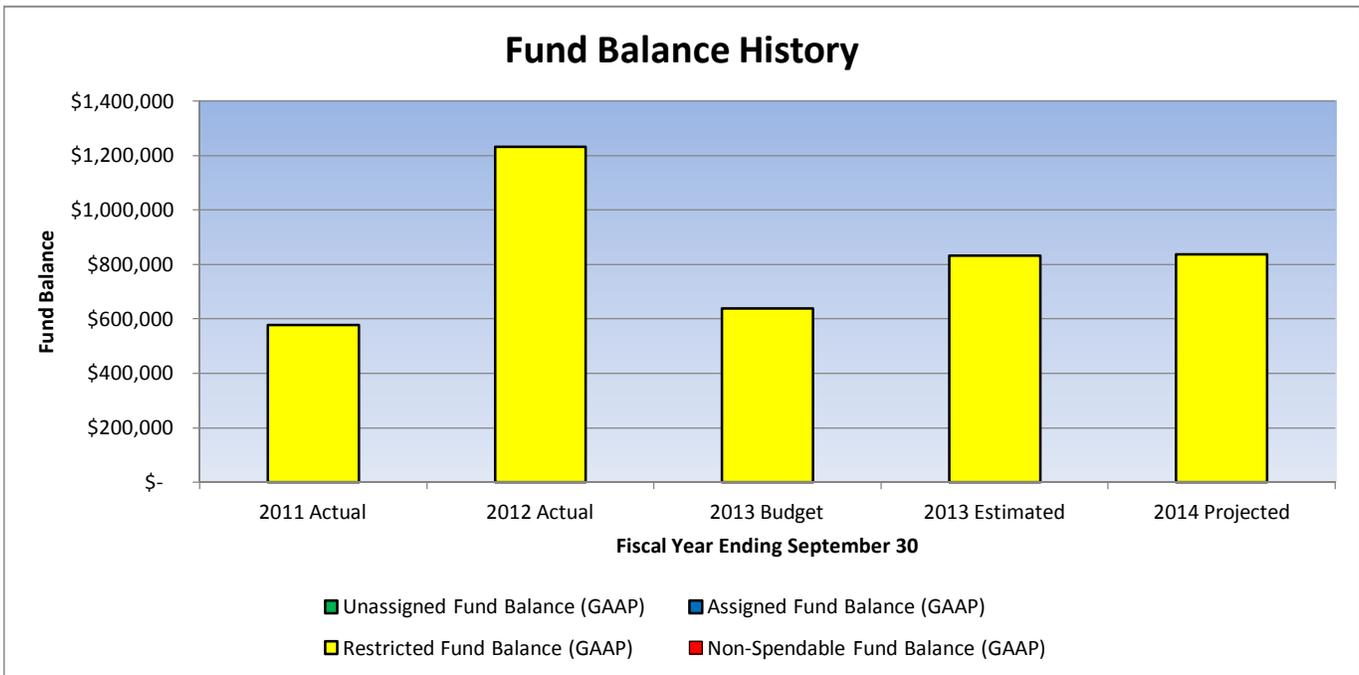
**General Debt Service Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 524,366	\$ 577,456	\$ 1,230,863	\$ 1,230,863	\$ 832,433
Revenues ¹	1,794,278	2,388,154	10,828,340	11,021,900	1,916,250
Expenditures	(1,741,188)	(1,734,747)	(11,421,340)	(11,420,330)	(1,911,930)
Net Increase / (Decrease) in Fund Balance	53,090	653,407	(593,000)	(398,430)	4,320
Ending Restricted Fund Balance (Budget)	\$ 577,456	\$ 1,230,863	\$ 637,863	\$ 832,433	\$ 836,753
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 577,456	\$ 1,230,863	\$ 637,863	\$ 832,433	\$ 836,753
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	577,456	1,230,863	637,863	832,433	836,753
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 577,456	\$ 1,230,863	\$ 637,863	\$ 832,433	\$ 836,753

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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Property Taxes					
1010 Current Property Tax	\$ 1,441,242	\$ 1,452,302	\$ 1,682,810	\$ 1,799,830	\$ 1,579,770
1050 Delinquent Property Tax	11,815	(11,193)	2,050	630	-
1200 Penalty and Interest	10,128	9,056	13,190	8,500	5,330
Total Property Taxes	1,463,186	1,450,165	1,698,050	1,808,960	1,585,100
Miscellaneous Income					
6050 Interest Income	1,063	1,029	790	1,570	1,120
Total Miscellaneous Income	1,063	1,029	790	1,570	1,120
Other Financing Sources					
8200 Transfer from WEDC - PD / EOC	330,030	330,030	330,030	330,030	330,030
8210 Transfer from General Fund	-	606,930	-	-	-
8996 Bond Issuance	-	-	8,555,000	8,555,000	-
8997 Bond Premium	-	-	244,470	326,340	-
8999 Use of PY Fund Balance	-	-	593,000	-	-
Total Other Financing Sources	330,030	936,960	9,722,500	9,211,370	330,030
General Debt Service Fund	\$ 1,794,278	\$ 2,388,154	\$ 11,421,340	\$ 11,021,900	\$ 1,916,250

007 - General Debt Service Fund
Expenditures

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Services					
3080 Financial	\$ 1,100	\$ 1,100	\$ 2,000	\$ 1,000	\$ 2,000
Total Services	1,100	1,100	2,000	1,000	2,000
Debt Service					
5012 Principal - 2012 CO	-	-	120,000	120,000	225,000
5013 Principal - 2013 GO Ref	-	-	50,000	50,000	595,000
5025 Principal - 2005 CO	60,000	60,000	595,000	595,000	-
5050 Principal - 2005 Ref	370,000	405,000	395,000	395,000	-
5080 Principal - 2010 GO Ref	720,000	720,000	755,000	755,000	640,000
5120 Bond Issuance Costs	-	-	143,860	143,850	-
5130 Escrow - Bond Refunding	-	-	115,000	115,000	-
5512 Interest - 2012 CO	-	-	238,220	238,220	164,350
5513 Interest - 2013 GO Ref	-	-	102,470	105,570	152,150
5525 Interest - 2005 CO	27,156	24,981	11,930	11,930	-
5550 Interest - 2005 Ref	386,406	372,338	10,510	7,410	-
5570 Interest Expense	-	(10,797)	-	-	-
5580 Interest - 2010 GO Ref	176,525	162,125	147,380	147,380	133,430
Total Debt Service	1,740,088	1,733,647	2,684,370	2,684,360	1,909,930
Other Financing Uses					
8330 Other Financing Use	-	-	8,734,970	8,734,970	-
Total Other Financing Uses	-	-	8,734,970	8,734,970	-
General Debt Service Fund	\$ 1,741,188	\$ 1,734,747	\$ 11,421,340	\$ 11,420,330	\$ 1,911,930

General Debt Service Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2013				\$ 18,515,000
2013-2014	1,909,925	1,460,000	449,925	17,055,000
2014-2015	2,039,713	1,620,000	419,713	15,435,000
2015-2016	2,014,613	1,630,000	384,613	13,805,000
2016-2017	2,211,775	1,870,000	341,775	11,935,000
2017-2018	2,199,625	1,905,000	294,625	10,030,000
2018-2019	2,190,188	1,945,000	245,188	8,085,000
2019-2020	2,179,913	1,985,000	194,913	6,100,000
2020-2021	2,181,113	2,035,000	146,113	4,065,000
2021-2022	422,375	305,000	117,375	3,760,000
2022-2023	423,075	315,000	108,075	3,445,000
2023-2024	428,400	330,000	98,400	3,115,000
2024-2025	428,350	340,000	88,350	2,775,000
2025-2026	432,925	355,000	77,925	2,420,000
2026-2027	432,125	365,000	67,125	2,055,000
2027-2028	435,950	380,000	55,950	1,675,000
2028-2029	439,325	395,000	44,325	1,280,000
2029-2030	442,250	410,000	32,250	870,000
2030-2031	444,725	425,000	19,725	445,000
2031-2032	451,675	445,000	6,675	-
Grand Total	<u>\$ 21,708,039</u>	<u>\$ 18,515,000</u>	<u>\$ 3,193,039</u>	<u>\$ -</u>

General Debt Service Fund

General Obligation Refunding Bonds, Series 2013

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

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2013				\$ 8,505,000
2013-2014	747,150	595,000	152,150	7,910,000
2014-2015	1,141,150	1,005,000	136,150	6,905,000
2015-2016	1,121,050	1,005,000	116,050	5,900,000
2016-2017	1,244,500	1,150,000	94,500	4,750,000
2017-2018	1,241,300	1,170,000	71,300	3,580,000
2018-2019	1,227,800	1,180,000	47,800	2,400,000
2019-2020	1,222,038	1,195,000	27,038	1,205,000
2020-2021	<u>1,214,038</u>	<u>1,205,000</u>	<u>9,038</u>	<u>-</u>
Total	<u>\$ 9,159,025</u>	<u>\$ 8,505,000</u>	<u>\$ 654,025</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

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2013				\$ 6,130,000
2013-2014	389,350	225,000	164,350	5,905,000
2014-2015	395,338	235,000	160,338	5,670,000
2015-2016	401,738	245,000	156,738	5,425,000
2016-2017	407,350	255,000	152,350	5,170,000
2017-2018	407,200	260,000	147,200	4,910,000
2018-2019	411,900	270,000	141,900	4,640,000
2019-2020	415,000	280,000	135,000	4,360,000
2020-2021	421,375	295,000	126,375	4,065,000
2021-2022	422,375	305,000	117,375	3,760,000
2022-2023	423,075	315,000	108,075	3,445,000
2023-2024	428,400	330,000	98,400	3,115,000
2024-2025	428,350	340,000	88,350	2,775,000
2025-2026	432,925	355,000	77,925	2,420,000
2026-2027	432,125	365,000	67,125	2,055,000
2027-2028	435,950	380,000	55,950	1,675,000
2028-2029	439,325	395,000	44,325	1,280,000
2029-2030	442,250	410,000	32,250	870,000
2030-2031	444,725	425,000	19,725	445,000
2031-2032	451,675	445,000	6,675	-
Total	\$ 8,030,425	\$ 6,130,000	\$ 1,900,425	\$ -

General Debt Service Fund

Refunding Bonds, Series 2010

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

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2013				\$ 3,880,000
2013-2014	773,425	640,000	133,425	3,240,000
2014-2015	503,225	380,000	123,225	2,860,000
2015-2016	491,825	380,000	111,825	2,480,000
2016-2017	559,925	465,000	94,925	2,015,000
2017-2018	551,125	475,000	76,125	1,540,000
2018-2019	550,488	495,000	55,488	1,045,000
2019-2020	542,875	510,000	32,875	535,000
2020-2021	<u>545,700</u>	<u>535,000</u>	<u>10,700</u>	<u>-</u>
Total	<u>\$ 4,518,588</u>	<u>\$ 3,880,000</u>	<u>\$ 638,588</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 03-05, at the rate of 5% of the room charge.*
2. Expenditures as authorized by the Statute (Chapter 156, Tax Code) and approved by City Council to be considered as spent in a manner which directly enhances and promotes tourism and the convention and hotel industry.**
 - a. Funding the establishment or improvement of a convention center
 - b. Paying the administrative costs for facilitating convention registration
 - c. Paying for tourism-related advertising and promotion of the City
 - d. Funding programs which enhance the arts
 - e. Funding historical restorations or preservation programs

* The City of Webster currently has seventeen hotels.

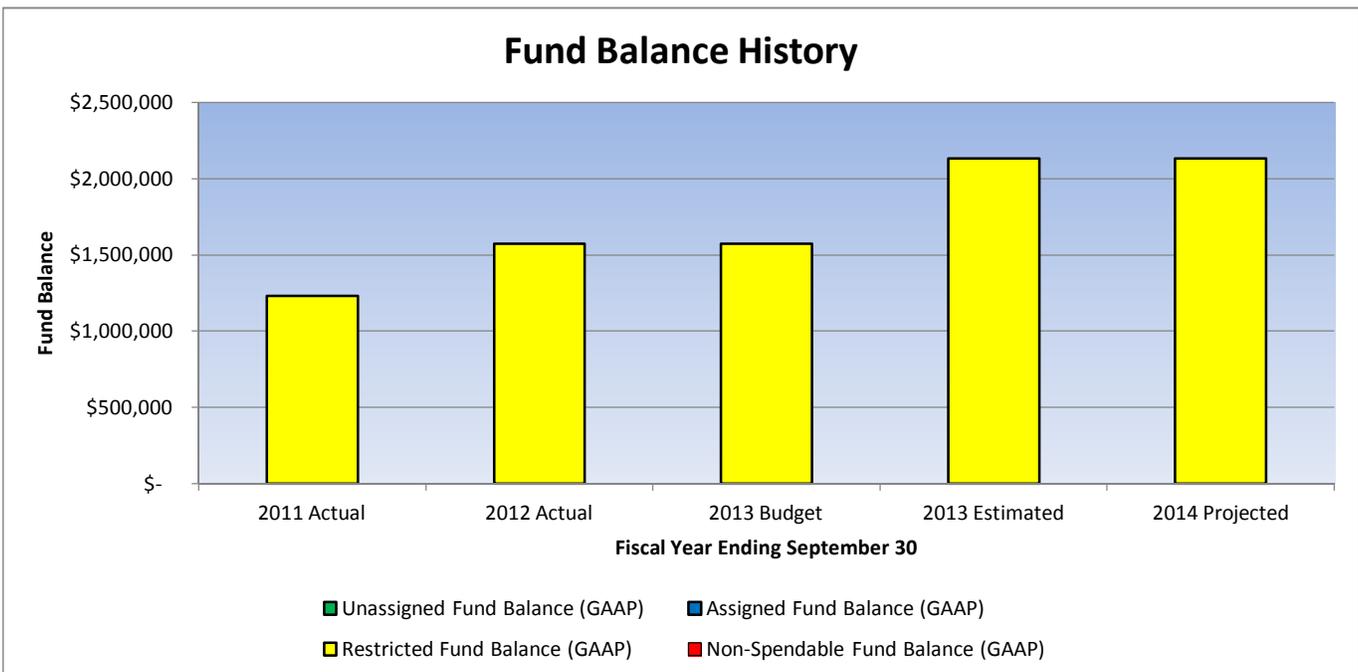
** The expenditure must be likely to attract visitors from outside of the city into the city or its vicinity for an overnight stay.

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 947,771	\$ 1,233,272	\$ 1,572,975	\$ 1,572,975	\$ 2,134,855
Revenues ¹	778,235	870,230	788,150	986,800	878,300
Expenditures	(492,734)	(530,527)	(788,150)	(424,920)	(878,300)
Net Increase / (Decrease) in Fund Balance	285,501	339,703	-	561,880	-
Ending Restricted Fund Balance (Budget)	\$ 1,233,272	\$ 1,572,975	\$ 1,572,975	\$ 2,134,855	\$ 2,134,855
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 1,233,272	\$ 1,572,975	\$ 1,572,975	\$ 2,134,855	\$ 2,134,855
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	1,233,272	1,572,975	1,572,975	2,134,855	2,134,855
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 1,233,272	\$ 1,572,975	\$ 1,572,975	\$ 2,134,855	\$ 2,134,855

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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Franchise & Local Taxes					
2200 Hotel Occupancy Tax	\$ 775,942	\$ 868,096	\$ 785,500	\$ 984,760	\$ 876,270
Total Franchise & Local Taxes	775,942	868,096	785,500	984,760	876,270
Miscellaneous Income					
6050 Interest Income	1,429	1,521	1,150	2,040	1,540
6100 Other Income	863	613	1,500	-	490
Total Miscellaneous Income	2,292	2,135	2,650	2,040	2,030
Hotel Occupancy Tax Fund	\$ 778,235	\$ 870,230	\$ 788,150	\$ 986,800	\$ 878,300

Hotel Occupancy Tax Fund Economic Development Division

DIVISION MISSION

The purpose of the Hotel Occupancy Tax Fund is to promote tourism and the hotel industry as delineated within the laws governing hotel taxes collected by the City. The Economic Development division of the fund is responsible for managing the City's tourism program and increasing hotel occupancy through designing, implementing, fostering, and tracking programs and initiatives that market and promote the City to visitors.

ACHIEVEMENTS FOR FY 2012-2013

- Implemented Book Direct hotel services on Space Center Houston's website
- Promoted Webster hotels through advertising campaigns and expanded Dining and Entertainment Guide
- Celebrated the successful, thirteen-year partnership with Space Center Houston

GOALS FOR FY 2013-2014

- Increase hotel occupancy in the City of Webster
- Position Webster as a major retail and entertainment destination via the Dining and Entertainment Guide
- Collaborate with Space Center Houston to increase Webster hotel market share

OBJECTIVES FOR FY 2013-2014

- Evaluate the new online hotel booking service
- Produce, enhance, and expand the Dining and Entertainment Guide
- Process requests for tourism fulfillment packages and enhance occupancy tracking

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Decrease expenditures for printing to reflect the use of business partners to fulfill printing needs
- Decrease tourism services expenditures due to the expiration of the contract with the convention and visitors bureau
- Increase Hotel Occupancy Tax Initiatives account due to higher revenues than the prior year's budget

WORKLOAD MEASURES

	<u>2011-2012</u> <u>ACTUAL</u>	<u>2012-2013</u> <u>BUDGET</u>	<u>2012-2013</u> <u>ESTIMATE</u>	<u>2013-2014</u> <u>BUDGET</u>
Number of Dining and Entertainment Guides produced	175,000	200,000	200,000	200,000
Number of tourism packets requested	8,900	9,000	10,500	10,500
Number of toll-free tourism calls received	1,438	1,700	1,200	1,200

PERFORMANCE MEASURES

Information requests processed within ten days	100%	100%	100%	100%
Tourist contacts resulting in hotel stays	18%	25%	35%	35%
Average hotel occupancy rate within City of Webster	70%	80%	82%	85%

011 - Hotel Occupancy Tax Fund / Economic Development (82507-00)
Expenditures

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Supplies					
1400 Office & Postage	\$ 1,505	\$ 2,254	\$ 5,000	\$ 2,500	\$ 6,500
Total Supplies	1,505	2,254	5,000	2,500	6,500
Services					
3105 Advertising	102,984	139,499	178,650	150,000	178,650
3110 Communication	144	164	600	170	250
3190 Dues, Subscriptions, Books	310	347	370	350	390
3490 Printing	13,188	5,576	19,500	12,500	12,500
3530 Professional Development	-	396	1,000	500	1,000
3730 Tourism Services	337,703	345,391	342,000	222,000	231,000
3796 HOT Initiatives	-	-	204,130	-	411,110
Total Services	454,329	491,373	746,250	385,520	834,900
Other Financing Uses					
8001 Transfer to General Fund	36,900	36,900	36,900	36,900	36,900
Total Other Financing Uses	36,900	36,900	36,900	36,900	36,900
Economic Development	\$ 492,734	\$ 530,527	\$ 788,150	\$ 424,920	\$ 878,300

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

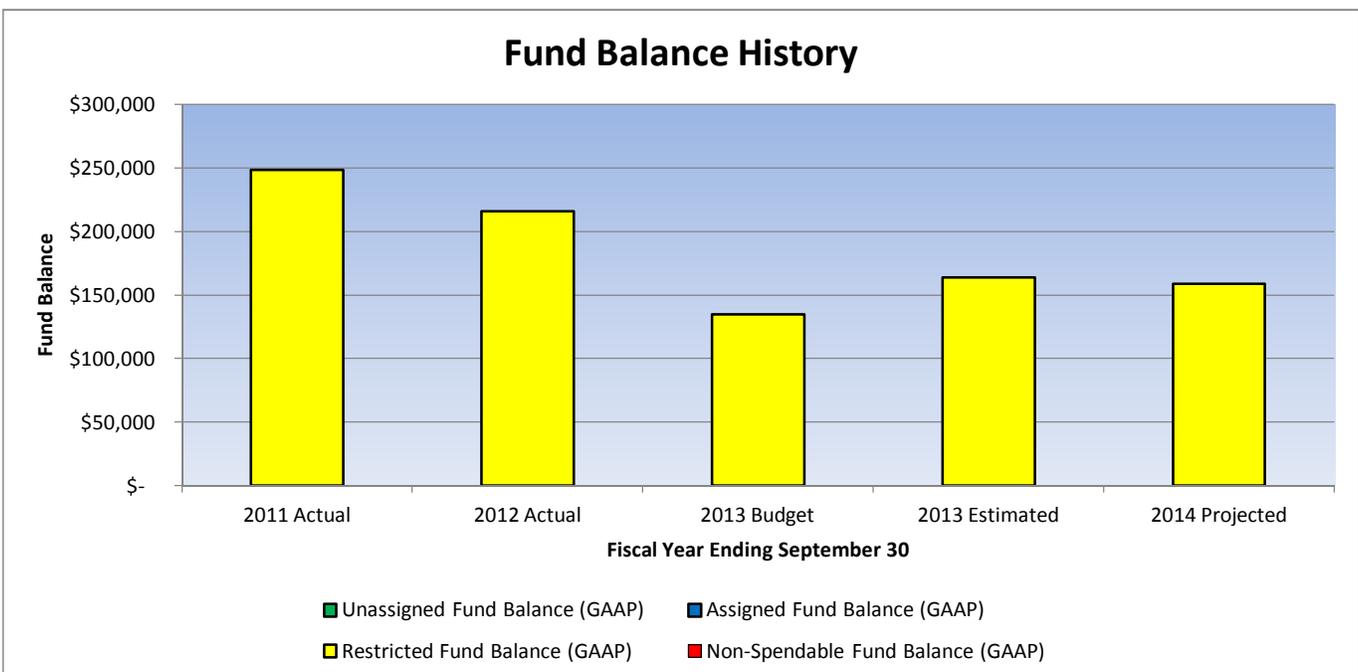
These funds are used to promote judicial efficiency, support school crossing guards and child safety programs, as well as, to provide security for the courtroom and court officers. It is also a revenue source used to enhance and upgrade court technology.

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
<u>Budget Basis:</u>					
Beginning Restricted Fund Balance (GAAP)	\$ 276,792	\$ 248,658	\$ 215,757	\$ 215,757	\$ 164,037
Revenues ¹	75,273	73,056	77,530	76,140	74,760
Expenditures	(103,407)	(105,957)	(158,310)	(127,860)	(80,230)
Net Increase / (Decrease) in Fund Balance	(28,134)	(32,901)	(80,780)	(51,720)	(5,470)
Ending Restricted Fund Balance (Budget)	\$ 248,658	\$ 215,757	\$ 134,977	\$ 164,037	\$ 158,567
<u>Reconciliation to GAAP:</u>					
Ending Restricted Fund Balance (Budget)	\$ 248,658	\$ 215,757	\$ 134,977	\$ 164,037	\$ 158,567
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	248,658	215,757	134,977	164,037	158,567
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 248,658	\$ 215,757	\$ 134,977	\$ 164,037	\$ 158,567

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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Court Fines & Fees					
4150 Child Safety Fee	\$ 19,445	\$ 18,198	\$ 19,050	\$ 19,580	\$ 19,080
4200 Court Security Fee	22,177	21,686	23,210	22,340	22,070
4250 Judicial Efficiency Fee	3,797	4,035	4,130	4,220	4,020
4300 Court Technology Fee	29,515	28,877	30,900	29,770	29,390
Total Court Fines & Fees	74,934	72,795	77,290	75,910	74,560
Miscellaneous Income					
6050 Interest Income	339	261	240	230	200
Total Miscellaneous Income	339	261	240	230	200
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	80,780	-	5,470
Total Other Financing Sources	-	-	80,780	-	5,470
Municipal Court Sp Rev Fund	\$ 75,273	\$ 73,056	\$ 158,310	\$ 76,140	\$ 80,230

019 - Municipal Court Special Revenue Fund
Expenditures

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 9,748	\$ 9,675	\$ 11,600	\$ 10,200	\$ 11,600
0200 Taxes	850	948	1,150	850	980
0310 W/C Insurance	135	119	170	170	140
Total Personnel	10,734	10,742	12,920	11,220	12,720
Supplies					
1350 Miscellaneous Supplies	1,740	1,008	3,500	1,000	3,500
1600 Safety & Health	-	-	200	200	200
1700 Small Tools & Equipment	-	7,181	1,370	1,260	-
Total Supplies	1,740	8,189	5,070	2,460	3,700
Maintenance					
2200 Machine & Eqpt Maintenance	-	-	500	100	500
2900 Service Contracts	7,732	10,176	19,400	11,290	13,090
Total Maintenance	7,732	10,176	19,900	11,390	13,590
Services					
3110 Communication	17,353	17,677	18,800	18,600	19,000
3190 Dues, Subscriptions, Books	36	36	270	200	270
3530 Professional Development	1,269	1,418	5,000	4,770	2,000
3590 Public Relations	2,998	-	5,000	5,000	5,000
3770 Utilities	396	439	450	350	450
3790 Warrant Collection	1,500	1,500	1,500	1,500	1,500
3880 Information Technology	25,590	21,720	23,640	23,640	-
Total Services	49,141	42,791	54,660	54,060	28,220
Capital Outlay					
7100 Computer System	-	-	31,700	14,670	-
Total Capital Outlay	-	-	31,700	14,670	-
Other Financing Uses					
8001 Transfer to General Fund	34,060	34,060	34,060	34,060	22,000
Total Other Financing Uses	34,060	34,060	34,060	34,060	22,000
Municipal Court	\$ 103,407	\$ 105,957	\$ 158,310	\$ 127,860	\$ 80,230



**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 contributing to the "war on drugs." 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 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
Budget Basis:					
Beginning Assigned Fund Balance (GAAP)	\$ 136,594	\$ 115,591	\$ 91,486	\$ 91,486	\$ 128,926
Revenues ¹	18,241	55,808	264,600	47,980	215,180
Expenditures	(38,919)	(79,224)	(300,300)	(10,540)	(276,200)
Net Increase / (Decrease) in Fund Balance	(20,678)	(23,416)	(35,700)	37,440	(61,020)
Ending Assigned Fund Balance (Budget)	\$ 115,916	\$ 92,175	\$ 55,786	\$ 128,926	\$ 67,906

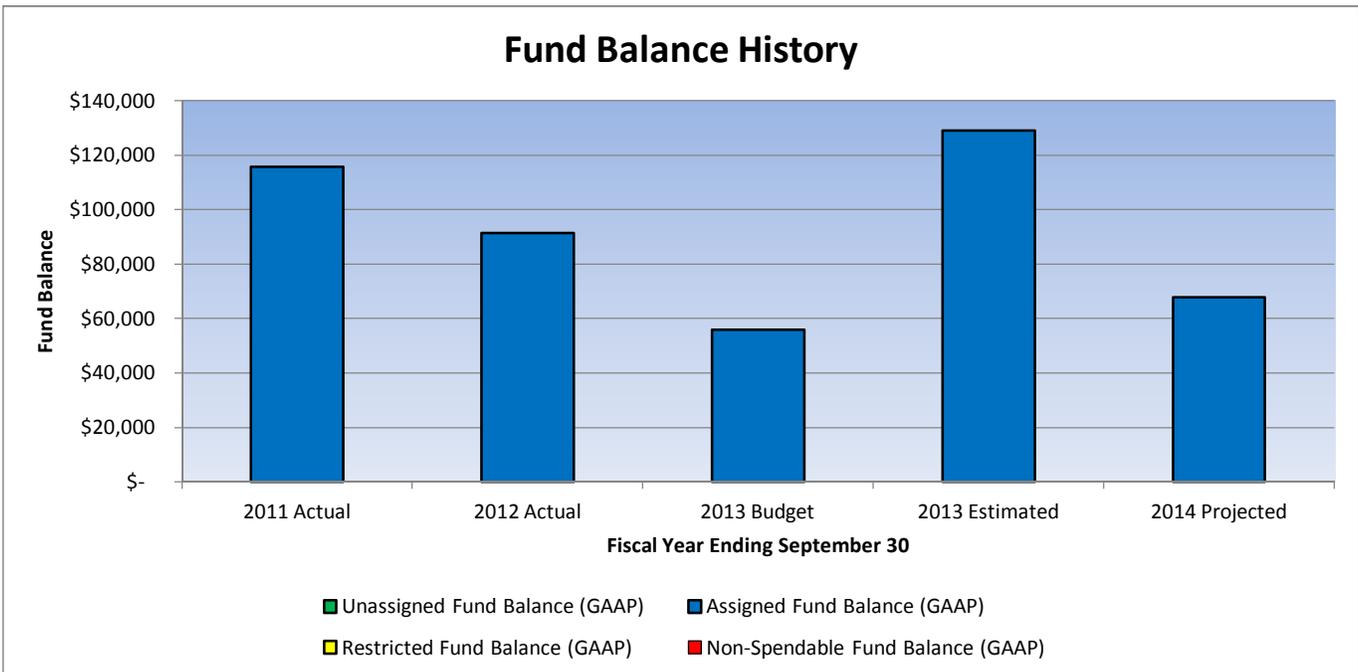
Reconciliation to GAAP:

Ending Assigned Fund Balance (Budget)	\$ 115,916	\$ 92,175	\$ 55,786	\$ 128,926	\$ 67,906
Adjustment ²	(325)	(689)	-	-	-
Assigned Fund Balance (GAAP)	115,591	91,486	55,786	128,926	67,906
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	325	1,014	-	-	-
Total Fund Balance (GAAP)	\$ 115,916	\$ 92,500	\$ 55,786	\$ 128,926	\$ 67,906

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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Miscellaneous Income					
6050 Interest Income	\$ 244	\$ 122	\$ 100	\$ 130	\$ 90
6150 Police - Federal Funds	-	-	161,000	-	161,720
6200 Police - LEOSE Funds	3,610	-	-	-	-
6250 Police - State Ch59 (Narcotics)	11,886	43,136	81,000	45,350	52,370
6260 Police - Miscellaneous	895	12,050	22,500	2,500	500
6300 Fire - Donations	750	500	-	-	500
6320 Fire - LEOSE Funds	856	-	-	-	-
Total Miscellaneous Income	18,241	55,808	264,600	47,980	215,180
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	35,700	-	61,020
Total Other Financing Sources	-	-	35,700	-	61,020
Public Safety Sp Rev Fund	\$ 18,241	\$ 55,808	\$ 300,300	\$ 47,980	\$ 276,200

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Supplies					
1350 Miscellaneous Supplies	\$ 3,568	\$ 273	\$ 22,500	\$ 5,640	\$ 10,200
Total Supplies	3,568	273	22,500	5,640	10,200
Services					
3910 Police Federal Expense	19,409	65,831	180,000	3,510	160,000
3915 Police LEOSE Expense	8,350	1,714	-	-	-
3920 Police State Ch59 Expense	6,525	7,038	90,000	350	100,000
3925 Police State Ch18 Expense	600	28	-	-	-
Total Services	34,883	74,612	270,000	3,860	260,000
Police CID	\$ 38,451	\$ 74,884	\$ 292,500	\$ 9,500	\$ 270,200

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Supplies					
1350 Miscellaneous Supplies	\$ -	\$ 2,863	\$ 5,500	\$ 500	\$ 4,000
Total Supplies	-	2,863	5,500	500	4,000
Services					
3530 Professional Development	-	-	1,500	-	1,000
3915 LEOSE Expense	468	1,477	800	540	1,000
Total Services	468	1,477	2,300	540	2,000
Fire Operations	\$ 468	\$ 4,340	\$ 7,800	\$ 1,040	\$ 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.

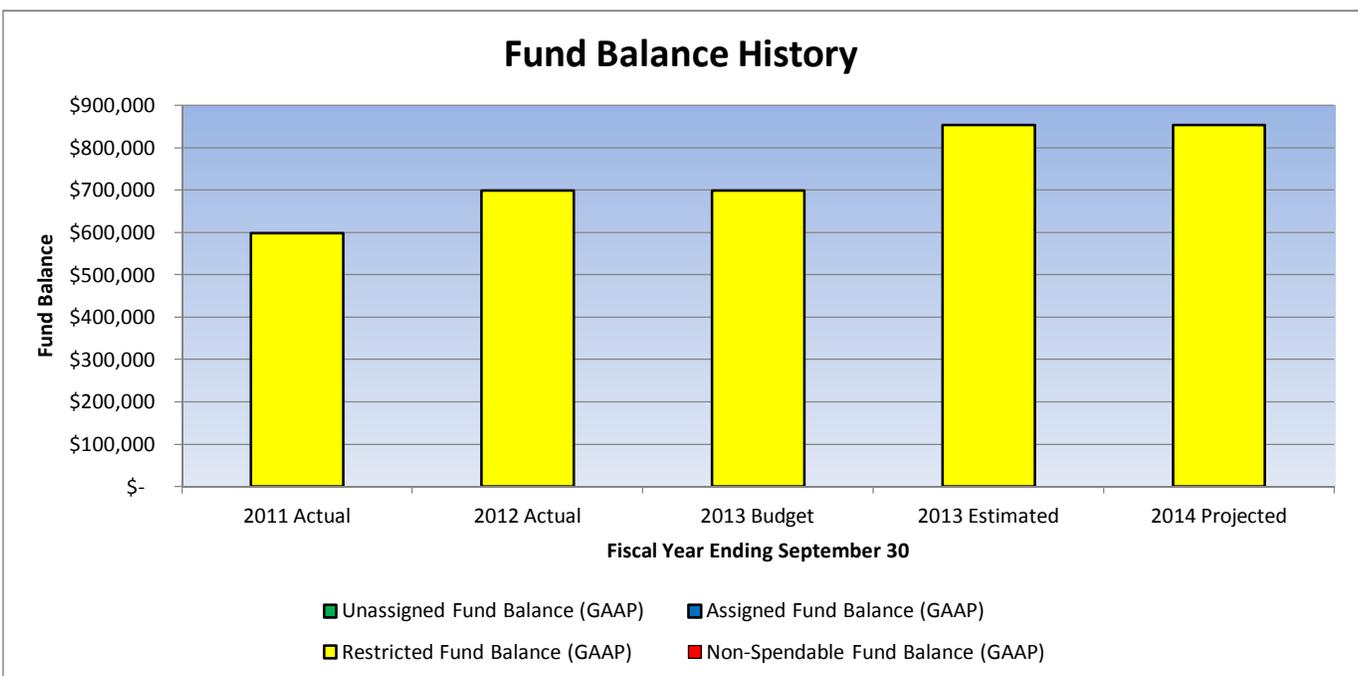
Tax increment funds must be spent on projects that were part of the project plan included in the ordinance that created the zone.

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
<u>Budget Basis:</u>					
Beginning Restricted Fund Balance (GAAP)	\$ 419,818	\$ 598,194	\$ 698,787	\$ 698,787	\$ 853,237
Revenues ¹	178,376	100,593	191,580	154,450	161,700
Expenditures	-	-	(191,580)	-	(161,700)
Net Increase / (Decrease) in Fund Balance	178,376	100,593	-	154,450	-
Ending Restricted Fund Balance (Budget)	\$ 598,194	\$ 698,787	\$ 698,787	\$ 853,237	\$ 853,237
<u>Reconciliation to GAAP:</u>					
Ending Restricted Fund Balance (Budget)	\$ 598,194	\$ 698,787	\$ 698,787	\$ 853,237	\$ 853,237
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	598,194	698,787	698,787	853,237	853,237
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 598,194	\$ 698,787	\$ 698,787	\$ 853,237	\$ 853,237

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 2010-2011	Actual 2011-2012	Budget 2012-13	Estimate 2012-2013	Budget 2013-2014
Miscellaneous Income					
6050 Interest Income	\$ 746	\$ 808	\$ 580	\$ 900	\$ 700
Total Miscellaneous Income	746	808	580	900	700
Intergovernmental					
5040 Harris County Participation	82,630	59,016	76,000	77,370	81,000
Total Intergovernmental	82,630	59,016	76,000	77,370	81,000
Other Financing Sources					
8201 Transfer from General Fund	95,000	40,769	115,000	76,180	80,000
Total Other Financing Sources	95,000	40,769	115,000	76,180	80,000
TIRZ Fund	\$ 178,376	\$ 100,593	\$ 191,580	\$ 154,450	\$ 161,700

**041 - TIRZ Fund
Expenditures**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Services					
3797 TIRZ Fund Initiatives	\$ -	\$ -	\$ 191,580	\$ -	\$ 161,700
Total Services	-	-	191,580	-	161,700
TIRZ Fund	\$ -	\$ -	\$ 191,580	\$ -	\$ 161,700

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

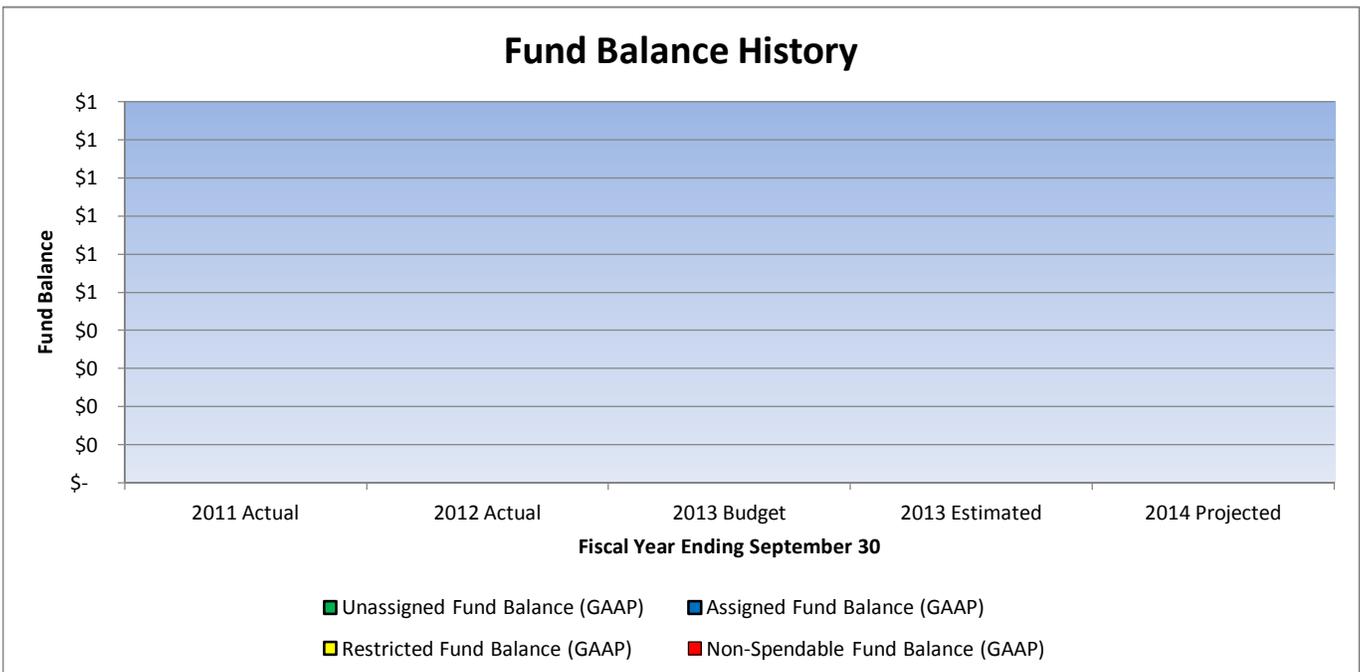
The purpose of this fund is to account for the receipt of grant funds from the State or Federal Government. The use of these funds is governed by the terms of the grant.

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
<u>Budget Basis:</u>					
Beginning Restricted Fund Balance (GAAP)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues ¹	75,678	1,067,812	558,640	226,970	767,140
Expenditures	(75,678)	(1,067,812)	(558,640)	(226,970)	(767,140)
Net Increase / (Decrease) in Fund Balance	-	-	-	-	-
Ending Restricted Fund Balance (Budget)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<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)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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).



**042 - Grant Fund
Revenues**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012 - 2013	Estimate 2012-2013	Budget 2013-2014
Intergovernmental					
7025 Federal - Vest Grant	\$ 800	\$ -	\$ 4,500	\$ -	\$ 9,000
7101 Federal - Justice Assistance Grant	646	-	-	-	-
7102 Federal - UASI Grant	-	356,855	150,000	150,000	352,000
7105 TxDOT - STEP Grant	8,219	-	-	-	-
7120 FEMA - Fire Safety Grant	-	-	75,000	-	75,000
7127 Community Dev Block Grant	880	423,900	-	-	-
7130 FEMA - AFG Grant	-	-	220,000	-	220,000
7135 TCFP - RVFD Grant	17,100	171,800	25,500	16,750	25,500
7140 Federal - EMP Grant	22,100	24,310	48,000	29,180	50,000
Total Intergovernmental	49,745	976,865	523,000	195,930	731,500
Other Financing Sources					
8201 Transfer from General Fund	25,933	26,177	35,640	31,040	35,640
8208 Transfer from Eqpt Repl Fund	-	64,770	-	-	-
Total Other Financing Sources	25,933	90,947	35,640	31,040	35,640
Grant Fund	\$ 75,678	\$ 1,067,812	\$ 558,640	\$ 226,970	\$ 767,140

**042 - Grant Fund
Expenditures**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Services					
3901 Police - Justice Assistance Grant	\$ 646	\$ -	\$ -	\$ -	\$ -
3902 Police - UASI Grant	-	356,855	150,000	150,000	352,000
3905 Police - STEP Grant	8,219	-	-	-	-
3906 Police - VEST Grant	800	-	4,500	-	9,000
3920 Fire - Prevention / Safety Grant	-	-	83,340	-	83,340
3927 Fire - CDBG	880	423,900	-	-	-
3930 Fire - AFG Grant	-	-	244,450	-	244,450
3935 Fire - RVFD Grant	20,933	238,437	28,350	18,610	28,350
3940 City Manager - EMP Grant	44,200	48,620	48,000	58,360	50,000
Total Services	75,678	1,067,812	558,640	226,970	767,140
Grant Fund	\$ 75,678	\$ 1,067,812	\$ 558,640	\$ 226,970	\$ 767,140

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

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

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ -	\$ -	\$ 61,278	\$ 61,278	\$ 86,278
Revenues ¹	-	61,278	21,940	25,000	24,000
Expenditures	-	-	(21,940)	-	(24,000)
Net Increase / (Decrease) in Fund Balance	-	61,278	-	25,000	-
Ending Restricted Fund Balance (Budget)	\$ -	\$ 61,278	\$ 61,278	\$ 86,278	\$ 86,278

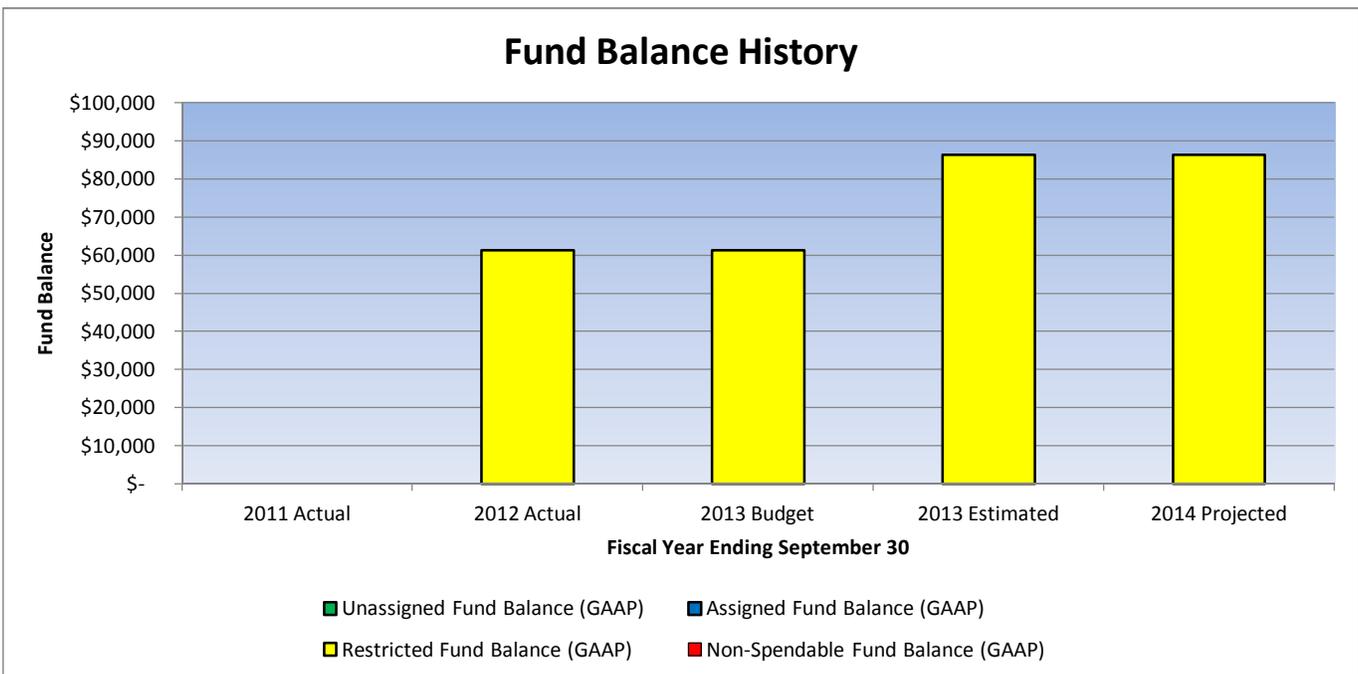
Reconciliation to GAAP:

Ending Restricted Fund Balance (Budget)	\$ -	\$ 61,278	\$ 61,278	\$ 86,278	\$ 86,278
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	61,278	61,278	86,278	86,278
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ -	\$ 61,278	\$ 61,278	\$ 86,278	\$ 86,278

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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Franchise & Local Taxes					
2120 Franchise Tax - Cable	\$ -	\$ 25,944	\$ 21,940	\$ 25,000	\$ 24,000
Total Franchise & Local Taxes	-	25,944	21,940	25,000	24,000
Other Financing Sources					
8201 Transfer from General Fund	-	35,334	-	-	-
Total Other Financing Sources	-	35,334	-	-	-
PEG Channel Fund	\$ -	\$ 61,278	\$ 21,940	\$ 25,000	\$ 24,000

**043 - PEG Channel Fund
Expenditures**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Services					
3797 PEG Channel Initiatives	-	-	21,940	-	24,000
Total Services	-	-	21,940	-	24,000
PEG Channel	\$ -	\$ -	\$ 21,940	\$ -	\$ 24,000

Emergency Management Fund Overview / Statement of Fund Balance

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

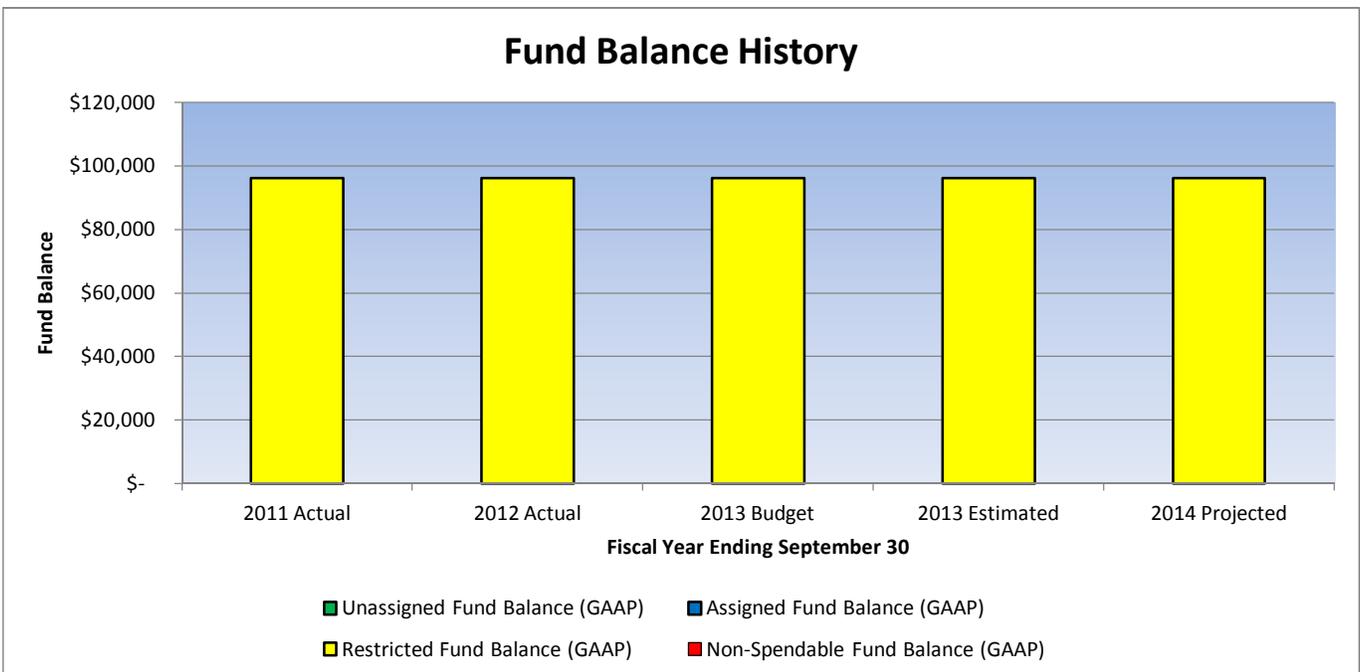
This fund will be dissolved after a final audit is performed. All remaining assets will be transferred to the General Fund.

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 96,188	\$ 96,188	\$ 96,188	\$ 96,188	\$ 96,188
Revenues ¹	-	-	-	-	-
Expenditures	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	-	-	-	-	-
Ending Restricted Fund Balance (Budget)	\$ 96,188	\$ 96,188	\$ 96,188	\$ 96,188	\$ 96,188
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 96,188	\$ 96,188	\$ 96,188	\$ 96,188	\$ 96,188
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	96,188	96,188	96,188	96,188	96,188
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 96,188	\$ 96,188	\$ 96,188	\$ 96,188	\$ 96,188

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).



**075 - Emergency Management Fund
Revenues**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Miscellaneous Income					
6050 Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Income	-	-	-	-	-
Intergovernmental					
7020 FEMA Grant	-	-	-	-	-
Total Intergovernmental	-	-	-	-	-
Emergency Management Fund	\$ -	\$ -	\$ -	\$ -	\$ -

**075 - Emergency Management Fund
Expenditures**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Services					
3870 Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -
Total Services	-	-	-	-	-
Emergency Management Fund	\$ -	\$ -	\$ -	\$ -	\$ -



Utility Fund Overview

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

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

Utility Rate History

Utility Rates

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

Base Rates

	Oct 10 - Sept 11		Oct 11 - Sept 12		Oct 12 - Sept 13		Oct 13 - Sept 14	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
5/8" meter	\$ 5.18	\$ 6.82	\$ 5.31	\$ 6.99	\$ 5.31	\$ 6.99	\$ 5.31	\$ 6.99
3/4" meter	5.70	6.82	5.84	6.99	5.84	6.99	5.84	6.99
1" meter	7.25	6.82	7.43	6.99	7.43	6.99	7.43	6.99
1 1/2" meter	9.32	6.82	9.56	6.99	9.56	6.99	9.56	6.99
2" meter	15.02	6.82	15.40	6.99	15.40	6.99	15.40	6.99
3" meter	56.98	6.82	58.40	6.99	58.40	6.99	58.40	6.99
4" meter	72.51	6.82	74.33	6.99	74.33	6.99	74.33	6.99
6" meter	108.77	6.82	111.49	6.99	111.49	6.99	111.49	6.99
8" meter	150.21	6.82	153.96	6.99	153.96	6.99	153.96	6.99
10" meter	191.64	6.82	196.44	6.99	196.44	6.99	196.44	6.99

Volumetric Rates

	Oct 10 - Sept 11		Oct 11 - Sept 12		Oct 12 - Sept 13		Oct 13 - Sept 14	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
Residential	\$ 2.70	\$ 3.81	\$ 2.70	\$ 4.04	\$ 2.70	\$ 4.14	\$ 2.70	\$ 4.51
Commercial	2.65	3.81	2.92	4.04	2.92	4.14	2.92	4.51
Apartments	2.92	3.81	3.25	4.04	3.25	4.14	3.25	4.51

Residential

Residential customers include single family residences and duplexes served by individual water meters. Apartments and townhomes are excluded. The residential billing rate is \$2.70 (water) / \$4.51 (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 \$33.93 per month for 5,000 gallons of water and wastewater use.

Commercial / Apartments

The commercial billing rate is \$2.92 (water) / \$4.51 (wastewater) for each 1,000 gallons used. An average commercial customer with a 2" meter would pay \$631.65 for 82,000 gallons of water and wastewater use.

The apartment billing rate is \$3.25 (water) / \$4.51 (wastewater) for each 1,000 gallons used. An average apartment customer with a 2" meter would pay \$658.71 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 decrease by 20% for Fiscal Year 2013-2014 for all classes.

	<u>Oct 13 - Sept 14</u>
Houses	\$ 0.81 flat rate for all houses
Apartment / Condominium	\$ 0.000470 per sq ft of impervious surface
Nonresidential	\$ 0.000500 per sq ft of impervious surface

Capital Reserve Charge

A capital reserve charge was implemented in October 2012. All customers are charged \$0.36 per 1,000 gallons of water consumed over the base amount. These funds will accumulate in the Utility Debt Service Reserve Fund.

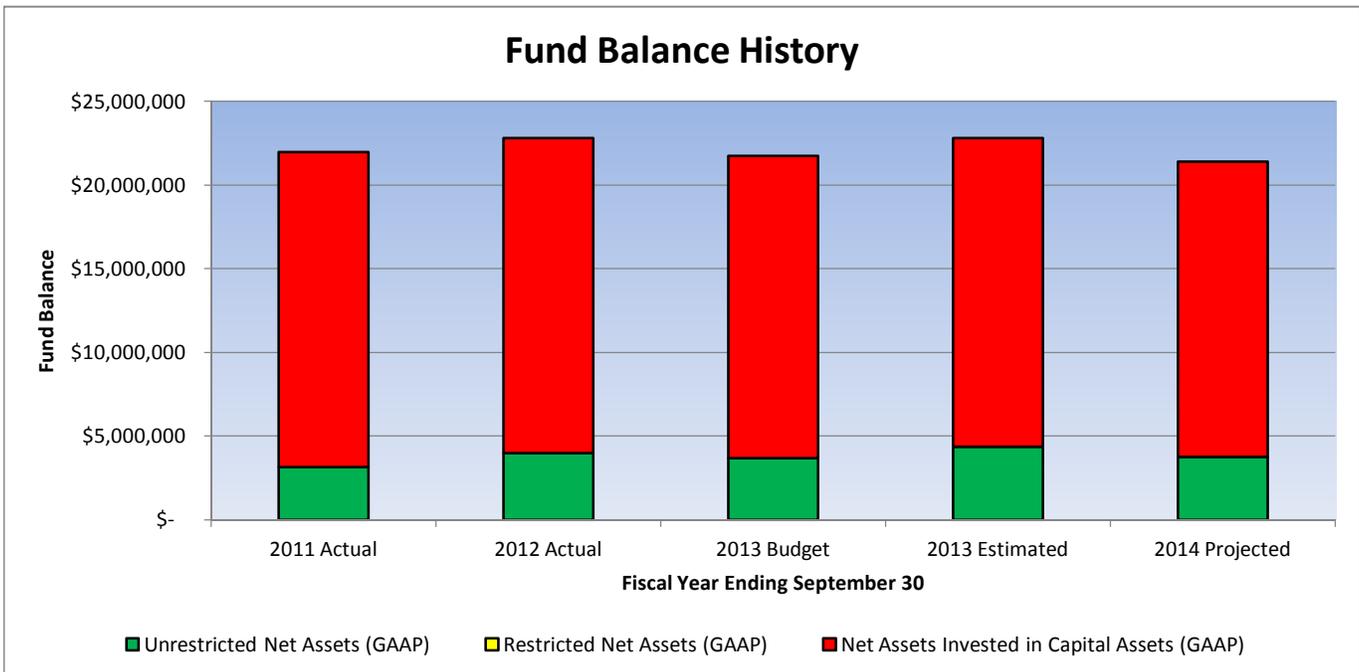
**Utility Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
Budget Basis:					
Beginning Unrestricted Net Assets (GAAP)	\$ 3,056,121	\$ 3,160,424	\$ 3,972,577	\$ 3,972,577	\$ 4,360,647
Revenues ¹	4,210,188	4,479,106	4,565,740	4,531,280	4,866,350
Expenses	(4,072,147)	(3,731,621)	(4,846,500)	(4,143,210)	(5,485,010)
Net Increase / (Decrease) in Net Assets	138,041	747,485	(280,760)	388,070	(618,660)
Ending Unrestricted Net Assets (Budget)	\$ 3,194,162	\$ 3,907,909	\$ 3,691,817	\$ 4,360,647	\$ 3,741,987
Reconciliation to GAAP:					
Ending Unrestricted Net Assets (Budget)	\$ 3,194,162	\$ 3,907,909	\$ 3,691,817	\$ 4,360,647	\$ 3,741,987
Adjustment ²	(33,738)	64,668	-	-	-
Unrestricted Net Assets (GAAP)	3,160,424	3,972,577	3,691,817	4,360,647	3,741,987
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	18,794,807	18,814,692	18,025,898	18,442,806	17,636,226
Total Fund Balance (GAAP)	\$ 21,955,231	\$ 22,787,269	\$ 21,717,715	\$ 22,803,453	\$ 21,378,213

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

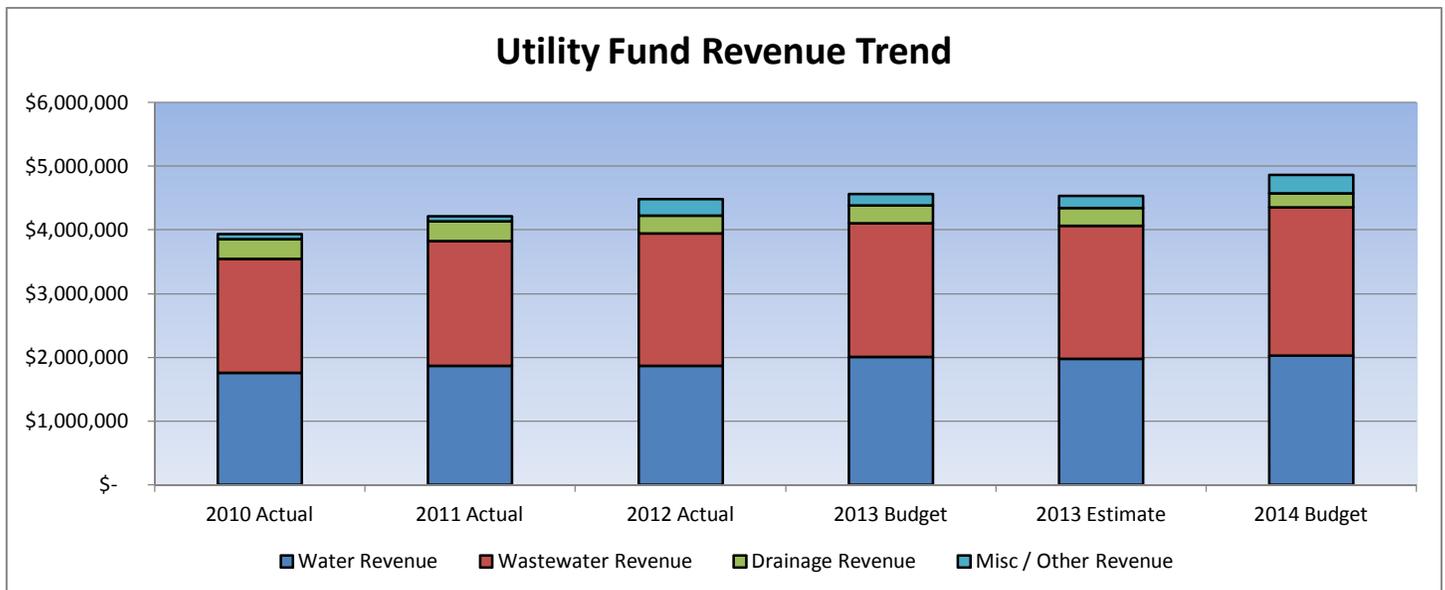
	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
<u>Revenues</u>					
Water Revenue	\$ 1,862,326	\$ 1,867,766	\$ 2,003,630	\$ 1,971,680	\$ 2,025,260
Wastewater Revenue	1,960,093	2,076,185	2,101,720	2,092,150	2,322,970
Other Fees	54,798	86,494	70,850	57,200	66,250
Drainage Fees	314,831	282,879	272,680	282,730	226,180
Investment Income & Other Revenue	18,140	165,782	116,860	127,520	225,690
Use of Prior Years' Fund Balance	-	-	280,760	-	618,660
Total Revenue	4,210,188	4,479,106	4,846,500	4,531,280	5,485,010
<u>Expenses</u>					
Water Division	2,296,974	1,525,738	1,989,680	1,609,440	2,831,960
Wastewater Division	1,634,910	2,029,454	2,649,920	2,384,520	2,374,050
Drainage Division	140,264	176,429	206,900	149,250	279,000
Total Expenses	4,072,147	3,731,621	4,846,500	4,143,210	5,485,010
Net Income / (Loss)	\$ 138,041	\$ 747,485	\$ -	\$ 388,070	\$ -

Utility Fund Revenue Trend

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Revenues						
Water Revenue	\$ 1,753,775	\$ 1,862,326	\$ 1,867,766	\$ 2,003,630	\$ 1,971,680	\$ 2,025,260
Wastewater Revenue	1,786,909	1,960,093	2,076,185	2,101,720	2,092,150	2,322,970
Drainage Revenue	311,377	314,831	282,879	272,680	282,730	226,180
Misc / Other Revenue ¹	85,657	72,938	252,276	187,710	184,720	291,940
Total Revenue	\$ 3,937,719	\$ 4,210,188	\$ 4,479,106	\$ 4,565,740	\$ 4,531,280	\$ 4,866,350

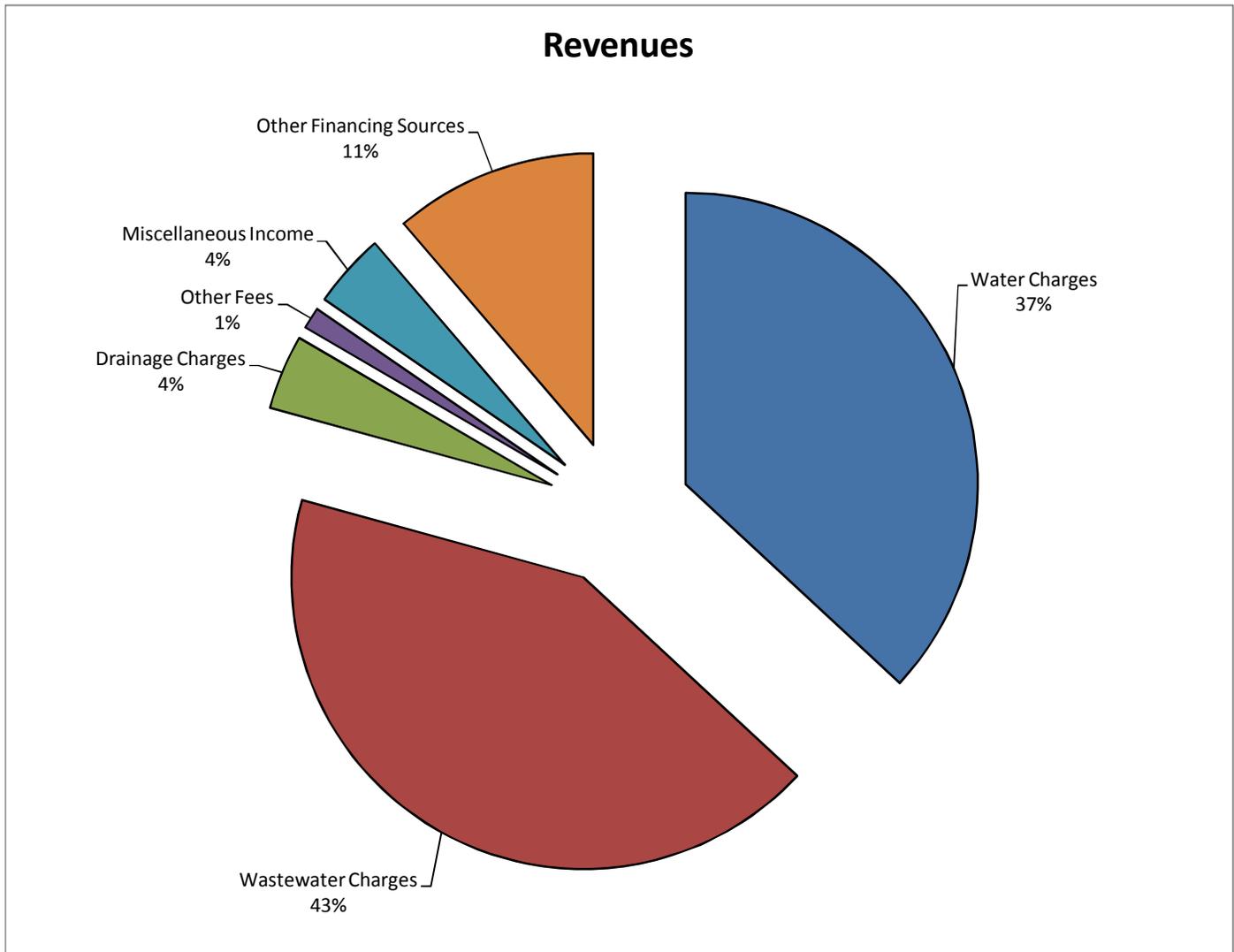
Note:

¹ Excludes Use of Prior Years' Fund Balance of \$280,760 in FY 2012-2013 Budget and \$618,660 in FY 2013-2014



Distribution of Utility Fund Revenues

Water Charges	\$ 2,025,260	36.9%
Wastewater Charges	2,322,970	42.4%
Drainage Charges	226,180	4.1%
Other Fees	66,250	1.2%
Miscellaneous Income	225,690	4.1%
Other Financing Sources	618,660	11.3%
Total	\$ 5,485,010	100.0%

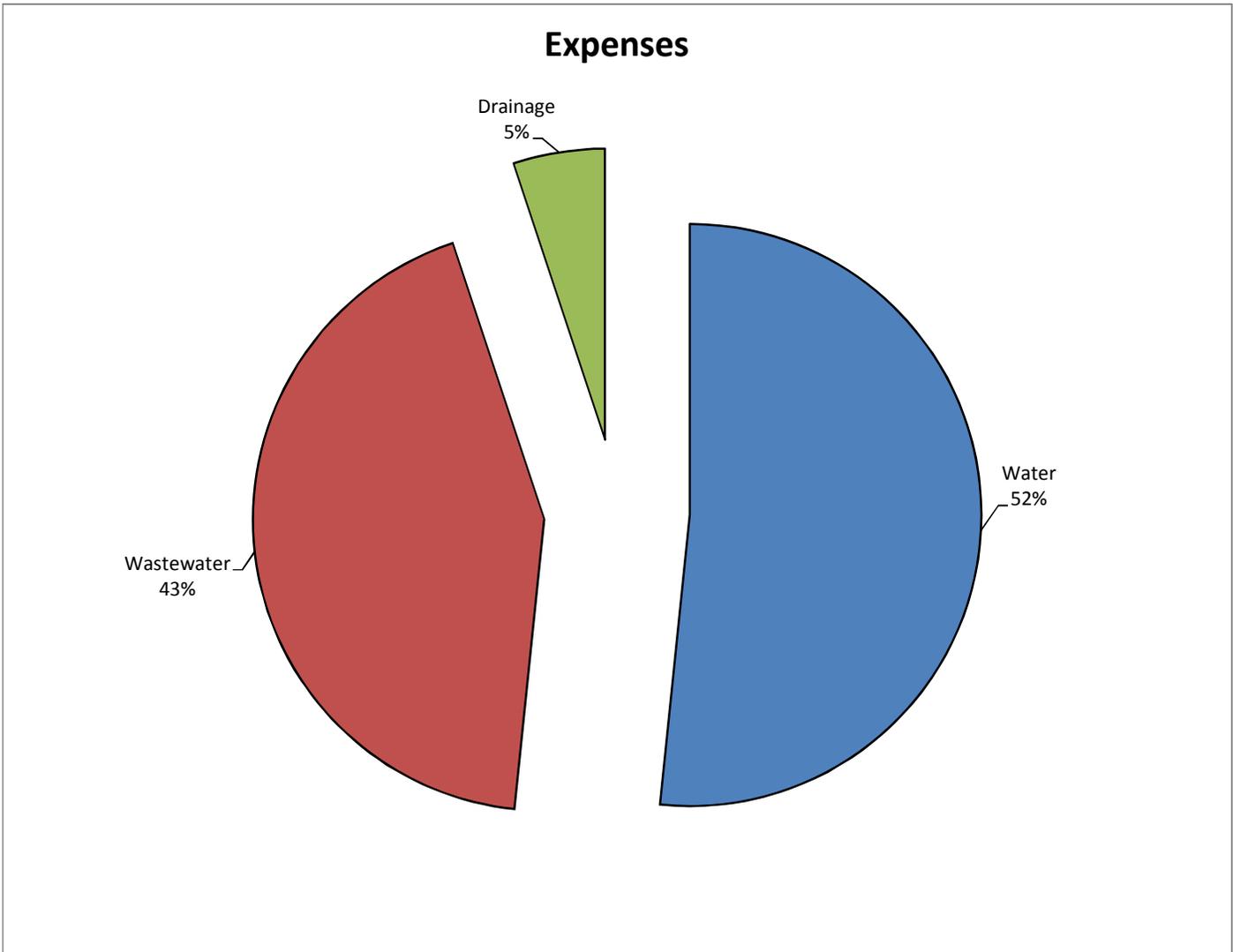


**002 - Utility Fund
Revenues**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Charges for Service					
5100 Water-Residential Revenue	\$ 113,163	\$ 113,726	\$ 115,820	\$ 99,200	\$ 104,380
5110 Water-Apartment Revenue	676,042	676,572	735,950	735,680	720,690
5120 Water-Commercial Revenue	1,068,618	1,073,467	1,145,640	1,131,490	1,195,590
5130 Water-Other Revenue	4,502	4,001	6,220	5,310	4,600
Water Charges Subtotal	1,862,326	1,867,766	2,003,630	1,971,680	2,025,260
5150 Sewer-Residential Revenue	87,330	94,913	93,760	94,130	101,630
5160 Sewer-Apartment Revenue	835,848	877,349	886,600	887,900	860,030
5170 Sewer-Commercial Revenue	1,036,915	1,103,922	1,121,360	1,110,120	1,361,310
Wastewater Charges Subtotal	1,960,093	2,076,185	2,101,720	2,092,150	2,322,970
5200 Water & Sewer Taps	29,937	62,627	40,790	27,670	37,840
5300 Penalties / Reconnect Fees	24,861	23,867	30,060	29,530	28,410
Taps & Penalties Subtotal	54,798	86,494	70,850	57,200	66,250
5400 Drainage-Houses	6,798	6,444	5,960	6,410	5,130
5410 Drainage-Apts & Condos	55,651	49,850	48,340	49,820	39,850
5420 Drainage-Non-Residential	252,381	226,585	218,380	226,500	181,200
Drainage Charges Subtotal	314,831	282,879	272,680	282,730	226,180
Total Charges for Service	4,192,048	4,313,324	4,448,880	4,403,760	4,640,660
Miscellaneous Income					
6050 Interest Income	11,925	13,010	7,740	7,210	7,450
6070 Unrealized Gain / Loss	(4,193)	(3,708)	-	(120)	-
6100 Other Income	9,628	113,119	-	13,050	-
6120 Insurance Reimbursements	780	43,362	-	-	-
6400 Capital Reserve	-	-	109,120	107,380	218,240
Total Miscellaneous Income	18,140	165,782	116,860	127,520	225,690
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	280,760	-	618,660
Total Other Financing Sources	-	-	280,760	-	618,660
Utility Fund	\$ 4,210,188	\$ 4,479,106	\$ 4,846,500	\$ 4,531,280	\$ 5,485,010

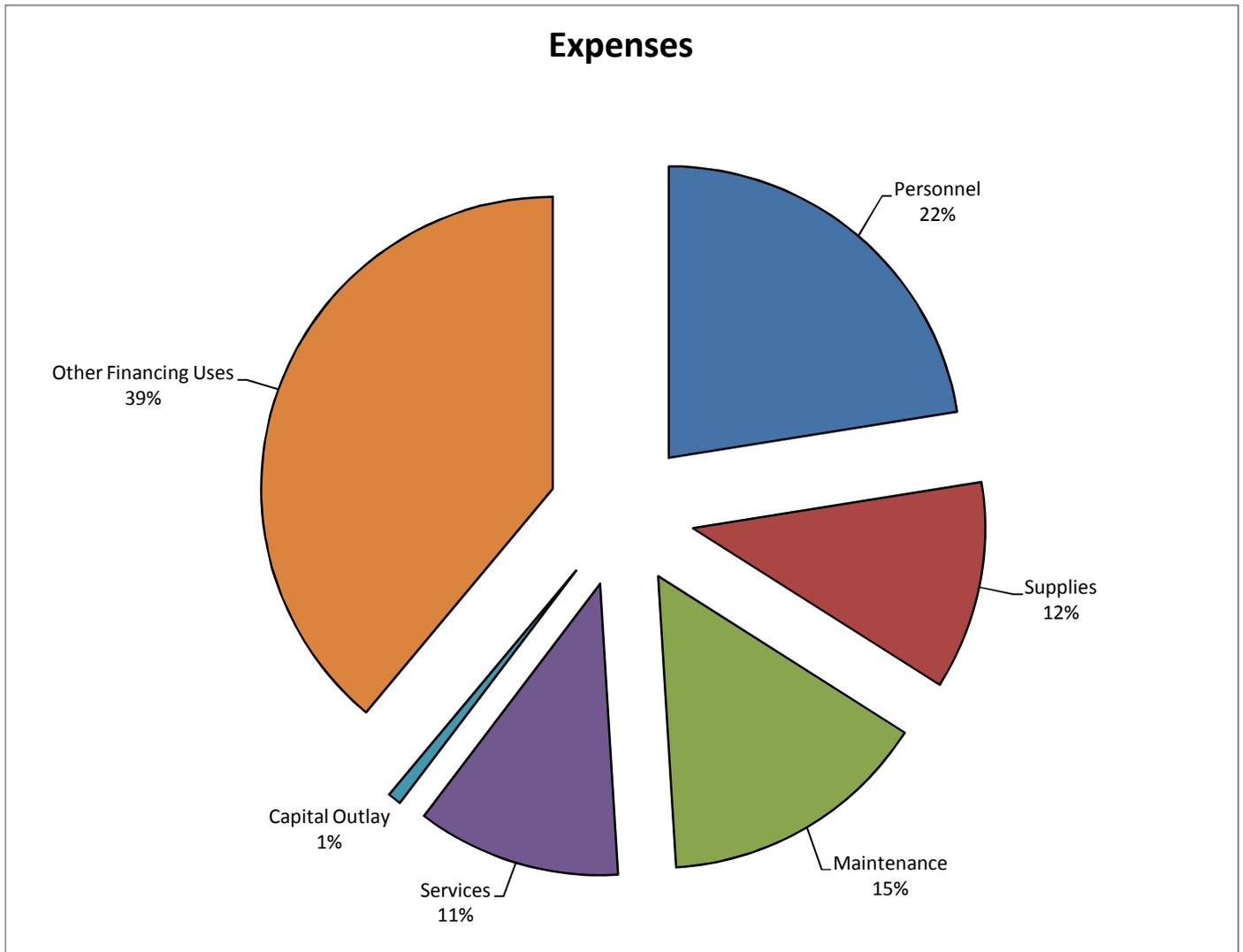
**002 - Utility Fund
Division Summary**

	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Utility Fund					
Water	\$ 2,296,974	\$ 1,525,738	\$ 1,989,680	\$ 1,609,440	\$ 2,831,960
Wastewater	1,634,910	2,029,454	2,649,920	2,384,520	2,374,050
Drainage	140,264	176,429	206,900	149,250	279,000
Utility Fund	\$ 4,072,147	\$ 3,731,621	\$ 4,846,500	\$ 4,143,210	\$ 5,485,010



**002 - Utility Fund
Category Summary**

Object	Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
0000	Personnel	\$ 1,144,388	\$ 1,133,600	\$ 1,203,930	\$ 1,166,930	\$ 1,231,370
1000	Supplies	755,137	598,846	714,790	557,990	633,730
2000	Maintenance	262,686	442,153	651,120	367,030	824,360
3000	Services	566,587	629,411	677,340	575,870	619,370
7000	Capital Outlay	118,232	59,390	132,400	11,600	41,000
8000	Other Financing Uses	1,225,117	868,223	1,466,920	1,463,790	2,135,180
Utility Fund		\$ 4,072,147	\$ 3,731,621	\$ 4,846,500	\$ 4,143,210	\$ 5,485,010



002 - Utility Fund
Line Item Detail

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 692,462	\$ 698,520	\$ 735,010	\$ 738,460	\$ 766,800
0150 Overtime	26,363	34,033	30,630	28,130	30,630
0200 Taxes	54,998	58,391	62,490	58,430	62,350
0250 Retirement	111,672	119,306	128,550	128,920	135,980
0300 Group Insurance	225,800	198,720	219,350	188,910	208,850
0310 W/C Insurance	12,500	10,982	14,010	10,590	12,590
0320 Disability Insurance	6,721	6,732	7,400	7,000	7,730
0900 Other Post Employment Benefits	13,873	6,916	6,490	6,490	6,440
Total Personnel	1,144,388	1,133,600	1,203,930	1,166,930	1,231,370
Supplies					
1100 Chemical	61,231	89,199	79,380	71,540	88,750
1400 Office & Postage	7,951	11,432	8,000	9,480	10,250
1600 Safety & Health	4,332	4,372	6,920	3,860	5,630
1650 Shop Supplies	7,627	8,161	13,120	8,810	8,410
1700 Small Tools & Equipment	10,691	13,318	30,000	26,470	24,400
1800 Surface Water Fees	634,714	441,219	532,830	409,840	458,140
1850 Uniform & Apparel	458	772	900	380	900
1900 Vehicle & Eqpt. Supplies	28,133	30,371	43,640	27,610	37,250
Total Supplies	755,137	598,846	714,790	557,990	633,730
Maintenance					
2050 Building Maintenance	15,567	25,017	7,220	1,780	20,520
2100 Property Maintenance	591	8,975	4,060	440	6,340
2200 Machine & Eqpt. Maintenance	6,384	27,366	17,800	10,100	11,200
2450 Vehicle Maintenance	5,757	17,442	17,800	19,170	17,500
2500 Collection System Maintenance	66,121	35,534	57,000	38,700	182,000
2550 Lift Station Maintenance	18,688	46,461	34,000	23,690	39,000
2600 Treatment Plant Maintenance	35,464	146,055	215,000	101,740	284,160
2650 Water System Maintenance	109,911	128,196	290,540	163,710	256,540
2900 Service Contracts	4,202	7,107	7,700	7,700	7,100
Total Maintenance	262,686	442,153	651,120	367,030	824,360

002 - Utility Fund
Line Item Detail

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Services					
3110 Communication	3,370	4,828	7,570	5,450	5,410
3130 Consultant / Prof. Services	800	79,283	81,500	55,000	31,500
3170 Disposal	55,545	48,923	54,500	48,630	52,000
3190 Dues, Subscriptions, Books	-	638	550	150	2,300
3310 General Insurance	44,826	43,714	51,600	43,520	51,600
3312 Sec125 Admin Fees	589	545	450	360	200
3460 Regulatory Services	30,888	21,815	30,900	22,270	23,500
3530 Professional Development	13,832	14,821	16,000	12,600	19,900
3630 Rentals	682	2,817	4,060	1,320	2,000
3650 Collection/Analysis	32,925	36,164	70,630	38,380	42,630
3750 Uniform Service	4,353	4,147	4,920	3,920	4,880
3770 Utilities	334,142	312,914	321,160	294,120	319,700
3780 Water Charges	15,364	37,703	12,000	28,650	33,590
3880 Information Technology	29,270	21,100	21,500	21,500	30,160
Total Services	566,587	629,411	677,340	575,870	619,370
Capital Outlay					
7050 Building & Property	100,000	-	50,000	-	-
7200 Machine & Equipment	-	18,091	-	-	-
7300 New Tap Installation	18,232	41,300	82,400	11,600	41,000
Total Capital Outlay	118,232	59,390	132,400	11,600	41,000
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	506,907	561,103	564,860	561,730	565,010
8005 Transfer to Water Impact Fund	423,000	-	-	-	-
8008 Transfer to Equipment Repl Fund	45,210	57,120	92,940	92,940	101,930
8015 Transfer to Construction Fund	-	-	450,000	450,000	1,000,000
8035 Transfer to Debt Svc Reserve Fund	-	-	109,120	109,120	218,240
Other Financing Uses	1,225,117	868,223	1,466,920	1,463,790	2,135,180
Utility Fund	\$ 4,072,147	\$ 3,731,621	\$ 4,846,500	\$ 4,143,210	\$ 5,485,010

Supplemental Requests

<u>Utility Fund</u>		<u>Requested by</u>	<u>Approved by</u>
<u>Drainage</u>		<u>Division</u>	<u>City Manager</u>
2500	Sweeper pit upgrade	\$ 75,000	\$ 75,000
	Utility Fund	\$ 75,000	\$ 75,000



Water

DIVISION MISSION

The mission of the Water division is to provide exemplary service to the citizens and patrons while protecting public health, welfare, safety, and the environment. Its primary functions are to operate and maintain the water plants and distribution system in an efficient manner to protect public health.

ACHIEVEMENTS FOR FY 2012-2013

- Continued meter change-out program
- Maintained water quality that consistently exceeded regulatory requirements
- Added an additional booster pump at the Plumley Water Plant

GOALS FOR FY 2013-2014

- Protect the health of citizens by frequent inspection of water quality
- Ensure optimal operating conditions are maintained
- Enhance training and certification opportunities for personnel

OBJECTIVES FOR FY 2013-2014

- Collect bacteriological samples at various locations of the distribution system
- Flush every fire hydrant in the system twice annually
- Provide training to all levels of staff

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Surface water fees decrease to reflect lower costs of operation from the Southeast Water Purification Plant
- Transfers to the construction fund increase to reflect tank painting and the design of the 42" water line replacement
- Transfers to the reserve fund increase to accumulate funds in the Debt Service Reserve Fund

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Average number of active meter reads per month	1,180	1,250	1,218	1,250
Linear feet of water line maintained	263,000	265,000	265,000	270,000
Average daily flow (gallons)	1,910,000	2,100,000	1,771,600	1,800,000

PERFORMANCE MEASURES

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

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</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
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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 347,720	\$ 342,317	\$ 363,290	\$ 360,950	\$ 373,150
0150 Overtime	6,290	8,434	9,130	10,130	9,130
0200 Taxes	27,227	27,994	30,580	28,460	29,960
0250 Retirement	55,346	56,983	62,530	62,170	65,190
0300 Group Insurance	129,180	116,154	129,290	107,700	116,110
0310 W/C Insurance	7,353	6,268	7,730	6,040	6,860
0320 Disability Insurance	3,288	3,204	3,660	3,260	3,780
0900 Other Post-Employment Benefits	7,387	3,671	3,450	3,450	3,420
Total Personnel	583,791	565,025	609,660	582,160	607,600
Supplies					
1100 Chemical	3,756	3,269	3,500	1,540	3,500
1400 Office & Postage	2,937	4,119	2,800	4,940	5,200
1600 Safety & Health	2,112	1,826	4,250	1,730	3,150
1650 Shop Supplies	4,481	5,464	9,270	5,780	5,070
1700 Small Tools & Equipment	3,859	8,061	7,000	4,000	18,400
1800 Surface Water	634,714	441,219	532,830	409,840	458,140
1900 Vehicle & Eqpt. Supplies	11,548	13,819	15,750	12,030	14,030
Total Supplies	663,407	477,777	575,400	439,860	507,490
Maintenance					
2050 Building Maintenance	5,755	8,270	3,100	980	7,400
2100 Property Maintenance	-	157	1,030	-	310
2200 Machine & Eqpt Maintenance	582	2,471	8,000	4,210	4,400
2450 Vehicle Maintenance	1,339	2,937	3,300	4,900	3,000
2650 Water System Maintenance	109,911	128,196	290,540	163,710	256,540
2900 Service Contracts	4,202	7,107	7,700	7,700	7,100
Total Maintenance	121,789	149,139	313,670	181,500	278,750
Services					
3110 Communication	1,820	1,824	3,260	2,000	1,900
3130 Consultant / Prof Services	-	28,274	30,000	30,000	5,000
3170 Disposal	-	-	750	-	-
3190 Dues, Subscriptions, Books	-	290	200	-	1,400
3310 General Insurance	12,114	11,813	14,620	12,330	14,620
3312 Sec 125 Admin Fees	385	357	360	290	100
3460 Regulatory Services	6,638	8,174	15,400	8,600	8,800
3530 Professional Development	5,119	6,480	6,500	3,100	9,500
3630 Rentals	554	1,182	2,000	800	1,000
3650 Collection / Analysis	3,176	3,700	6,430	5,250	6,430
3750 Uniform Service	2,585	2,426	2,760	2,040	2,760
3770 Utilities	59,279	53,936	52,610	51,200	51,640
3880 Information Technology	14,640	7,460	10,120	10,120	15,080
Total Services	106,311	125,916	145,010	125,730	118,230

002 - Utility Fund / Water (82504-00)

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Capital Outlay					
7200 Machine & Equipment	-	18,091	-	-	-
7300 New Tap Installation	18,135	41,242	77,250	11,500	40,000
Total Capital Outlay	18,135	59,332	77,250	11,500	40,000
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	229,851	-	-	-	-
8005 Transfer to Water Impact Fund	423,000	-	-	-	-
8008 Transfer to Eqpt Repl Fund	25,690	23,550	34,570	34,570	36,650
8015 Transfer to Wtr/Swr Constr Fund	-	-	-	-	900,000
8035 Transfer to Debt Svc Rsrv Fund	-	-	109,120	109,120	218,240
Total Other Financing Uses	803,541	148,550	268,690	268,690	1,279,890
Water	\$ 2,296,974	\$ 1,525,738	\$ 1,989,680	\$ 1,609,440	\$ 2,831,960



Wastewater

DIVISION MISSION

The mission of the Wastewater division is to provide exemplary service to the citizens and patrons while protecting public health, welfare, safety, and the environment. Its primary functions include protecting the public health by operating and maintaining the collection, treatment, and disposal of wastewater in accordance with all local, state, and federal regulations.

ACHIEVEMENTS FOR FY 2012-2013

- Continued the manhole and sewer line rehabilitation program
- Completed the sand filter restoration
- Installed new effluent pumps

GOALS FOR FY 2013-2014

- Protect the health of citizens by frequent inspection of wastewater discharge
- Ensure optimal operating conditions are maintained
- Enhance training and certification opportunities for personnel

OBJECTIVES FOR FY 2013-2014

- Collect bacteriological samples of wastewater discharge
- Regularly clean wastewater lines throughout the City
- Provide training to all levels of staff

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Consultant expenses decrease due to the completion of an impact fee study in FY 2012-2013
- Decrease capital outlay to reflect the reclassification of costs from capital expenses to collection system maintenance
- Transfers to the construction fund decrease to reflect the relining of lift station wet wells

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of lift stations maintained	18	18	18	19
Linear feet of wastewater line maintained	165,000	169,000	173,476	175,000
Average gallons treated per day	1,300,000	1,400,000	1,456,900	1,500,000

PERFORMANCE MEASURES

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

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</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
Lead Wastewater Operator	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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 303,693	\$ 312,420	\$ 325,580	\$ 331,170	\$ 345,160
0150 Overtime	19,204	24,569	20,500	17,500	20,500
0200 Taxes	24,599	26,824	28,040	26,460	28,510
0250 Retirement	49,849	55,032	58,110	58,900	62,350
0300 Group Insurance	77,818	65,731	72,560	64,190	74,710
0310 W/C Insurance	4,193	3,889	5,240	3,750	4,790
0320 Disability Insurance	3,022	3,087	3,270	3,280	3,460
0900 Other Post-Employment Benefits	5,630	2,807	2,630	2,630	2,620
Total Personnel	488,007	494,359	515,930	507,880	542,100
Supplies					
1100 Chemical	56,721	85,749	75,630	70,000	85,000
1400 Office & Postage	2,952	3,791	3,200	3,160	3,050
1600 Safety & Health	1,717	2,170	2,150	1,650	1,960
1650 Shop Supplies	2,529	2,276	3,100	2,400	2,740
1700 Small Tools & Equipment	2,380	3,554	21,500	20,400	4,000
1850 Uniform & Apparel	115	350	400	-	400
1900 Vehicle & Eqpt. Supplies	14,117	9,451	16,980	9,010	14,200
Total Supplies	80,532	107,340	122,960	106,620	111,350
Maintenance					
2050 Building Maintenance	9,812	16,747	4,120	800	13,120
2100 Property Maintenance	591	8,817	3,030	440	6,030
2200 Machine & Eqpt Maintenance	5,803	9,256	8,800	5,470	5,800
2450 Vehicle Maintenance	3,611	4,982	5,000	5,870	5,000
2500 Collection System Maintenance	17,912	28,413	27,000	25,500	77,000
2550 Lift station Maintenance	18,688	46,461	34,000	23,690	39,000
2600 Treatment Plant Maintenance	35,464	146,055	215,000	101,740	284,160
Total Maintenance	91,881	260,731	296,950	163,510	430,110
Services					
3110 Communication	1,440	2,826	4,060	3,400	3,260
3130 Consultant / Prof Services	-	15,658	25,000	25,000	-
3170 Disposal	55,545	48,923	53,750	48,630	52,000
3190 Dues, Subscriptions, Books	-	163	-	-	700
3310 General Insurance	32,712	31,900	36,980	31,190	36,980
3312 Sec 125 Admin Fees	102	110	90	70	100
3460 Regulatory Services	23,950	13,641	15,500	13,570	14,500
3530 Professional Development	5,065	5,432	6,000	6,000	6,900
3630 Rentals	128	1,635	2,060	520	1,000
3650 Collection / Analysis	29,749	32,464	58,200	33,130	35,200
3750 Uniform Service	1,768	1,721	2,160	1,880	1,860
3770 Utilities	274,863	258,979	268,550	242,920	268,060
3780 Water Charges	15,364	37,703	12,000	28,650	33,590
3880 Information Technology	14,630	13,640	11,380	11,380	15,080
Total Services	455,316	464,793	495,730	446,340	469,230

002 - Utility Fund / Wastewater (82505-00)

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Capital Outlay					
7050 Building & Property	100,000	-	50,000	-	-
7300 New Tap Installation	97	58	5,150	100	1,000
Total Capital Outlay	100,097	58	55,150	100	1,000
Other Financing Uses					
8001 Transfer to General Fund	125,000	125,000	125,000	125,000	125,000
8003 Transfer to Utility I&S Fund	277,056	561,103	564,860	561,730	565,010
8008 Transfer to Eqpt Repl Fund	17,020	16,070	23,340	23,340	30,250
8015 Transfer to Wtr/Swr Constr Fund	-	-	450,000	450,000	100,000
Total Other Financing Uses	419,076	702,173	1,163,200	1,160,070	820,260
Wastewater	\$ 1,634,910	\$ 2,029,454	\$ 2,649,920	\$ 2,384,520	\$ 2,374,050



Drainage

DIVISION MISSION

The mission of the Drainage division is to provide exemplary service to the citizens and patrons while protecting public health, welfare, safety, and the environment. Its primary function is to maintain the drainage system in an efficient manner to ensure compliance with all regulatory agencies.

ACHIEVEMENTS FOR FY 2012-2013

- Completed master detention study
- Cleaned 31,000 linear feet of trunk storm sewer line
- Revised city storm sewer map

GOALS FOR FY 2013-2014

- Ensure compliance with TCEQ regulations throughout the year
- Protect the health of citizens by assessing the condition of the drainage system
- Educate citizens and businesses of non-source-point pollution

OBJECTIVES FOR FY 2013-2014

- Perform required tests of storm water runoff to identify any noncompliant discharge
- Inspect major outfalls and trunk storm sewer lines regularly
- Continue the public outreach campaign

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Collection system maintenance expense includes a supplemental request for sweeper pit upgrades
- Decrease expenses in collection and analysis due to lower anticipated costs

<u>WORKLOAD MEASURES</u>	<u>2011-2012 ACTUAL</u>	<u>2012-2013 BUDGET</u>	<u>2012-2013 ESTIMATE</u>	<u>2013-2014 BUDGET</u>
Number of catch basins maintained	1,150	1,175	1,175	1,200
Linear feet of storm drains maintained	309,000	310,000	310,000	311,000
Total area of impervious surface (acres)	948	950	950	952
 <u>PERFORMANCE MEASURES</u>				
Percent of days in compliance with quality standards	100%	100%	100%	100%
Percent of storm drains cleaned	25%	25%	25%	25%
Percent of catch basins cleaned	25%	25%	25%	25%

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
Drainage Foreman	1.00	1.00	1.00	1.00
Utility Crewman II	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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 41,049	\$ 43,782	\$ 46,140	\$ 46,340	\$ 48,490
0150 Overtime	869	1,030	1,000	500	1,000
0200 Taxes	3,172	3,573	3,870	3,510	3,880
0250 Retirement	6,477	7,291	7,910	7,850	8,440
0300 Group Insurance	18,802	16,836	17,500	17,020	18,030
0310 W/C Insurance	954	825	1,040	800	940
0320 Disability Insurance	411	441	470	460	490
0900 Other Post-Employment Benefits	856	438	410	410	400
Total Personnel	72,590	74,216	78,340	76,890	81,670
Supplies					
1100 Chemical	754	182	250	-	250
1400 Office & Postage	2,062	3,522	2,000	1,380	2,000
1600 Safety & Health	503	376	520	480	520
1650 Shop Supplies	617	421	750	630	600
1700 Small Tools & Equipment	4,451	1,703	1,500	2,070	2,000
1850 Uniform & Apparel	343	423	500	380	500
1900 Vehicle & Eqpt. Supplies	2,468	7,101	10,910	6,570	9,020
Total Supplies	11,198	13,729	16,430	11,510	14,890
Maintenance					
2200 Machine & Eqpt Maintenance	-	15,639	1,000	420	1,000
2450 Vehicle Maintenance	807	9,522	9,500	8,400	9,500
2500 Stormwater Coll. System Maint	48,209	7,122	30,000	13,200	105,000
Total Maintenance	49,016	32,283	40,500	22,020	115,500
Services					
3110 Communication	109	178	250	50	250
3130 Consultant / Prof Services	800	35,352	26,500	-	26,500
3190 Dues, Subscriptions, Books	-	185	350	150	200
3312 Sec 125 Admin Fees	102	78	-	-	-
3460 Regulatory Services	300	-	-	100	200
3530 Professional Development	3,648	2,909	3,500	3,500	3,500
3650 Collection / Analysis	-	-	6,000	-	1,000
3750 Uniform Service	-	-	-	-	260
Total Services	4,959	38,701	36,600	3,800	31,910
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	2,500	17,500	35,030	35,030	35,030
Total Other Financing Uses	2,500	17,500	35,030	35,030	35,030
Drainage	\$ 140,264	\$ 176,429	\$ 206,900	\$ 149,250	\$ 279,000

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

The City will phase in a rate increase over three years by creating a new fee called a Capital Reserve Charge effective October 1, 2012. A Capital Reserve Charge of \$0.18 per 1,000 gallons of water consumed will be deposited into a new Debt Service Reserve Fund for the sole purpose of building a reserve for bond issues related to major infrastructure. Affecting all customer classes, the fee will increase by \$0.18 each year for the next three years. For FY 2013-2014, the Capital Reserve Charge will be \$0.36 per 1,000 gallons of water consumed.

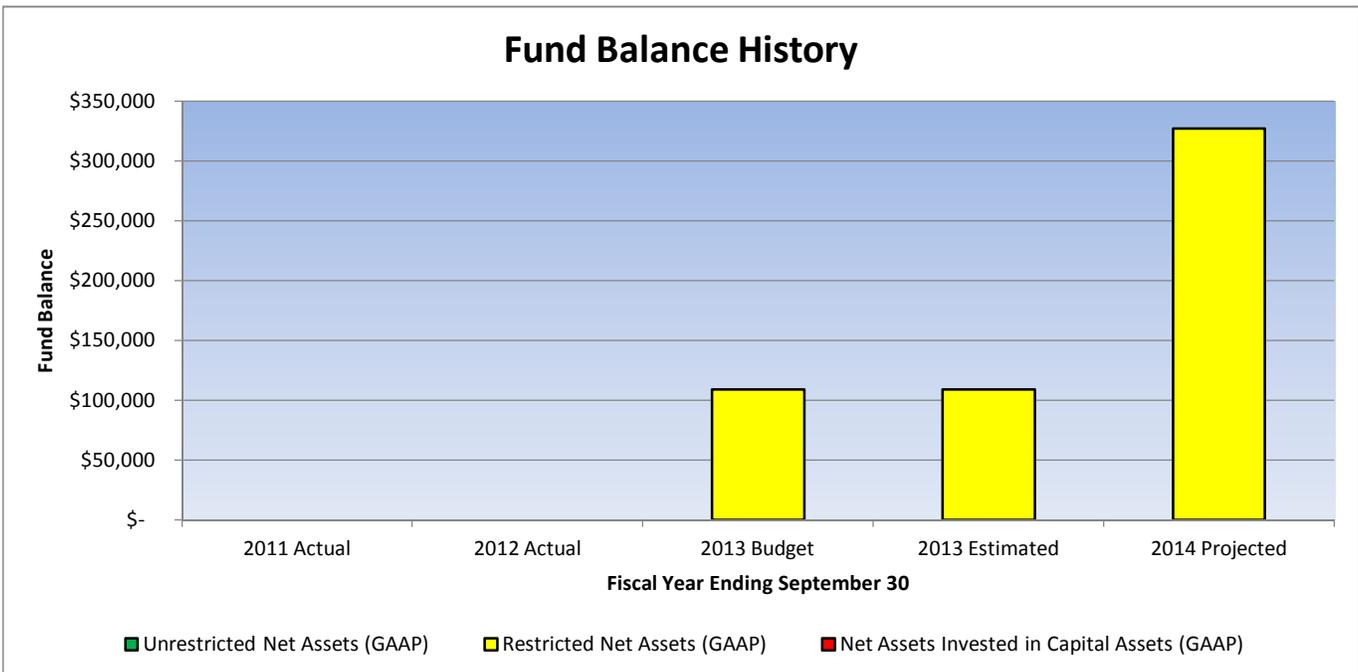
Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ -	\$ -	\$ -	\$ -	\$ 109,120
Revenues ¹	-	-	109,120	109,120	218,240
Expenses	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	-	-	109,120	109,120	218,240
Ending Restricted Net Assets (Budget)	\$ -	\$ -	\$ 109,120	\$ 109,120	\$ 327,360

Reconciliation to GAAP:					
Ending Restricted Net Assets (Budget)	\$ -	\$ -	\$ 109,120	\$ 109,120	\$ 327,360
Adjustment ²	-	-	-	-	-
Restricted Net Assets (GAAP)	-	-	109,120	109,120	327,360
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	-	\$ -	\$ 109,120	\$ 109,120	\$ 327,360

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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Other Financing Sources						
8202	Transfer from Utility Fund	-	-	109,120	109,120	218,240
Total Other Financing Sources		-	-	109,120	109,120	218,240
Utility Debt Svc Reserve Fund		\$ -	\$ -	\$ 109,120	\$ 109,120	\$ 218,240



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, 2013 is comprised of the following debt issues:

Description	Principal
Water and Sewer Revenue Bonds, Series 2008	\$ 1,870,000
Water and Sewer Revenue Bonds, Series 2006	5,025,000
Total Revenue Bonds	\$ 6,895,000
Total Utility Long-Term Debt	\$ 6,895,000

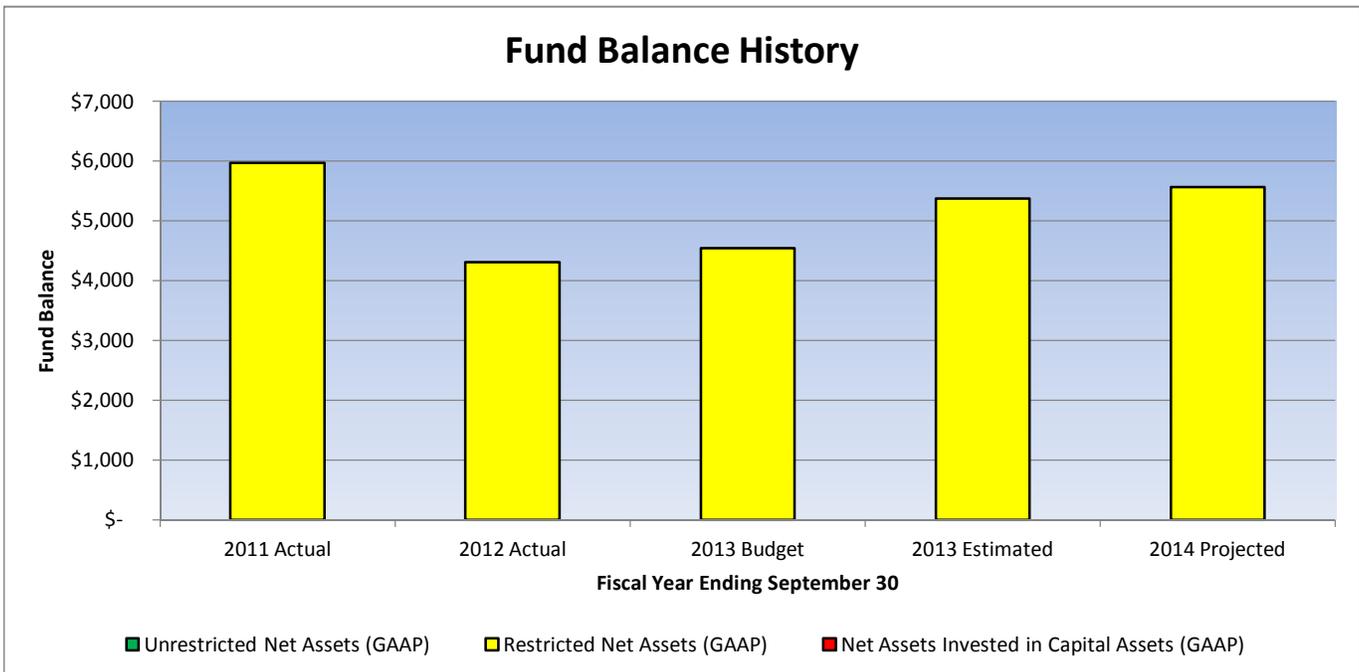
**Utility Interest and Sinking Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ 5,555	\$ 5,963	\$ 4,304	\$ 4,304	\$ 5,374
Revenues ¹	791,455	561,344	565,100	565,070	565,200
Expenses	(790,247)	(563,003)	(564,860)	(564,000)	(565,010)
Net Increase / (Decrease) in Fund Balance	1,208	(1,659)	240	1,070	190
Ending Restricted Net Assets (Budget)	\$ 6,763	\$ 4,304	\$ 4,544	\$ 5,374	\$ 5,564
Reconciliation to GAAP:					
Ending Restricted Net Assets (Budget)	\$ 6,763	\$ 4,304	\$ 4,544	\$ 5,374	\$ 5,564
Adjustment ²	(800)	-	-	-	-
Restricted Net Assets (GAAP)	5,963	4,304	4,544	5,374	5,564
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	5,963	\$ 4,304	\$ 4,544	\$ 5,374	\$ 5,564

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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Miscellaneous Income					
6050 Interest Income	\$ 708	\$ 241	\$ 240	\$ 210	\$ 190
Total Miscellaneous Income	708	241	240	210	190
Other Financing Sources					
8102 Transfer from Utility Fund	506,907	561,103	564,860	564,860	565,010
8104 Transfer from Sewer Impact Fund	283,840	-	-	-	-
Total Other Financing Sources	790,747	561,103	564,860	564,860	565,010
Utility Interest & Sinking Fund	\$ 791,455	\$ 561,344	\$ 565,100	\$ 565,070	\$ 565,200

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

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Services					
3080 Financial	\$ 300	\$ 1,900	\$ 3,200	\$ 2,350	\$ 3,200
Total Services	300	1,900	3,200	2,350	3,200
Debt Service					
5002 Principal - 2006 W&S Rev Bonds	170,000	175,000	185,000	185,000	190,000
5003 Principal - 2008 W&S Rev Bonds	65,000	70,000	70,000	70,000	75,000
5004 Principal - Loan from General Fund	229,851	-	-	-	-
5502 Interest - 2006 W&S Rev Bonds	241,444	234,644	227,650	227,640	220,250
5503 Interest - 2008 W&S Rev Bonds	83,653	81,459	79,010	79,010	76,560
5504 Interest - Loan from General Fund	-	-	-	-	-
Total Debt Service	789,947	561,103	561,660	561,650	561,810
Utility Interest & Sinking Fund	\$ 790,247	\$ 563,003	\$ 564,860	\$ 564,000	\$ 565,010

Utility Interest & Sinking Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2013				\$ 6,895,000
2013-2014	561,803	265,000	296,803	6,630,000
2014-2015	561,484	275,000	286,484	6,355,000
2015-2016	560,765	285,000	275,765	6,070,000
2016-2017	559,565	295,000	264,565	5,775,000
2017-2018	562,965	310,000	252,965	5,465,000
2018-2019	565,109	325,000	240,109	5,140,000
2019-2020	561,634	335,000	226,634	4,805,000
2020-2021	562,315	350,000	212,315	4,455,000
2021-2022	562,295	365,000	197,295	4,090,000
2022-2023	561,435	380,000	181,435	3,710,000
2023-2024	564,650	400,000	164,650	3,310,000
2024-2025	561,835	415,000	146,835	2,895,000
2025-2026	558,490	430,000	128,490	2,465,000
2026-2027	559,485	450,000	109,485	2,015,000
2027-2028	559,595	470,000	89,595	1,545,000
2028-2029	558,695	490,000	68,695	1,055,000
2029-2030	561,905	515,000	46,905	540,000
2030-2031	564,010	540,000	24,010	-
Grand Total	<u>\$ 10,108,034</u>	<u>\$ 6,895,000</u>	<u>\$ 3,213,034</u>	<u>\$ -</u>

Utility Interest & Sinking Fund

Water and Sewer Revenue Bonds, Series 2008

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

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2013				\$ 1,870,000
2013-2014	151,559	75,000	76,559	1,795,000
2014-2015	148,840	75,000	73,840	1,720,000
2015-2016	151,121	80,000	71,121	1,640,000
2016-2017	148,121	80,000	68,121	1,560,000
2017-2018	150,121	85,000	65,121	1,475,000
2018-2019	151,828	90,000	61,828	1,385,000
2019-2020	148,340	90,000	58,340	1,295,000
2020-2021	149,740	95,000	54,740	1,200,000
2021-2022	150,940	100,000	50,940	1,100,000
2022-2023	151,740	105,000	46,740	995,000
2023-2024	152,330	110,000	42,330	885,000
2024-2025	147,710	110,000	37,710	775,000
2025-2026	148,090	115,000	33,090	660,000
2026-2027	148,260	120,000	28,260	540,000
2027-2028	148,220	125,000	23,220	415,000
2028-2029	147,845	130,000	17,845	285,000
2029-2030	152,255	140,000	12,255	145,000
2030-2031	151,235	145,000	6,235	-
Total	\$ 2,698,295	\$ 1,870,000	\$ 828,295	\$ -

Utility Interest & Sinking Fund

Water and Sewer Revenue Bonds, Series 2006

Bond Amount	\$5,025,000
Date of Issue	11/15/2006
Interest Rate	4.00 - 4.55
Date of Maturity	9/15/2031

	Payment	Principal	Interest	Principal Balance
9/30/2013				\$ 5,025,000
2013-2014	410,244	190,000	220,244	4,835,000
2014-2015	412,644	200,000	212,644	4,635,000
2015-2016	409,644	205,000	204,644	4,430,000
2016-2017	411,444	215,000	196,444	4,215,000
2017-2018	412,844	225,000	187,844	3,990,000
2018-2019	413,281	235,000	178,281	3,755,000
2019-2020	413,294	245,000	168,294	3,510,000
2020-2021	412,575	255,000	157,575	3,255,000
2021-2022	411,355	265,000	146,355	2,990,000
2022-2023	409,695	275,000	134,695	2,715,000
2023-2024	412,320	290,000	122,320	2,425,000
2024-2025	414,125	305,000	109,125	2,120,000
2025-2026	410,400	315,000	95,400	1,805,000
2026-2027	411,225	330,000	81,225	1,475,000
2027-2028	411,375	345,000	66,375	1,130,000
2028-2029	410,850	360,000	50,850	770,000
2029-2030	409,650	375,000	34,650	395,000
2030-2031	412,775	395,000	17,775	-
Total	\$ 7,409,739	\$ 5,025,000	\$ 2,384,739	\$ -



Equipment Replacement Fund Overview / Statement of Fund Balance

The purpose of the Equipment Replacement Fund is to assure sufficient funding for the orderly replacement of worn out or obsolete vehicles and heavy equipment. The concept is to provide an internal financing mechanism to provide cash funding for equipment replacement on a consistent basis. Each participating division is charged an annual expense amount (based on their fleet equipment holdings) to replace scheduled equipment at the end of its useful life.

In FY 2013-14, a total of \$577,710 will be transferred into this fund from other divisions. Divisions within the General Fund will transfer \$471,780 (100% of full annual replacement amount). The Utility Fund will transfer \$101,930 (100% of full annual replacement amount). The Information Technology Fund will transfer \$4,000 (100% of full annual replacement amount).

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 2,362,122	\$ 2,767,655	\$ 2,761,414	\$ 2,761,414	\$ 2,611,534
Revenues ¹	502,017	520,723	483,960	483,840	584,800
Expenses	(96,484)	(526,964)	(659,250)	(633,720)	(688,780)
Net Increase / (Decrease) in Fund Balance	405,533	(6,241)	(175,290)	(149,880)	(103,980)
Ending Unrestricted Net Assets (Budget)	\$ 2,767,655	\$ 2,761,414	\$ 2,586,124	\$ 2,611,534	\$ 2,507,554

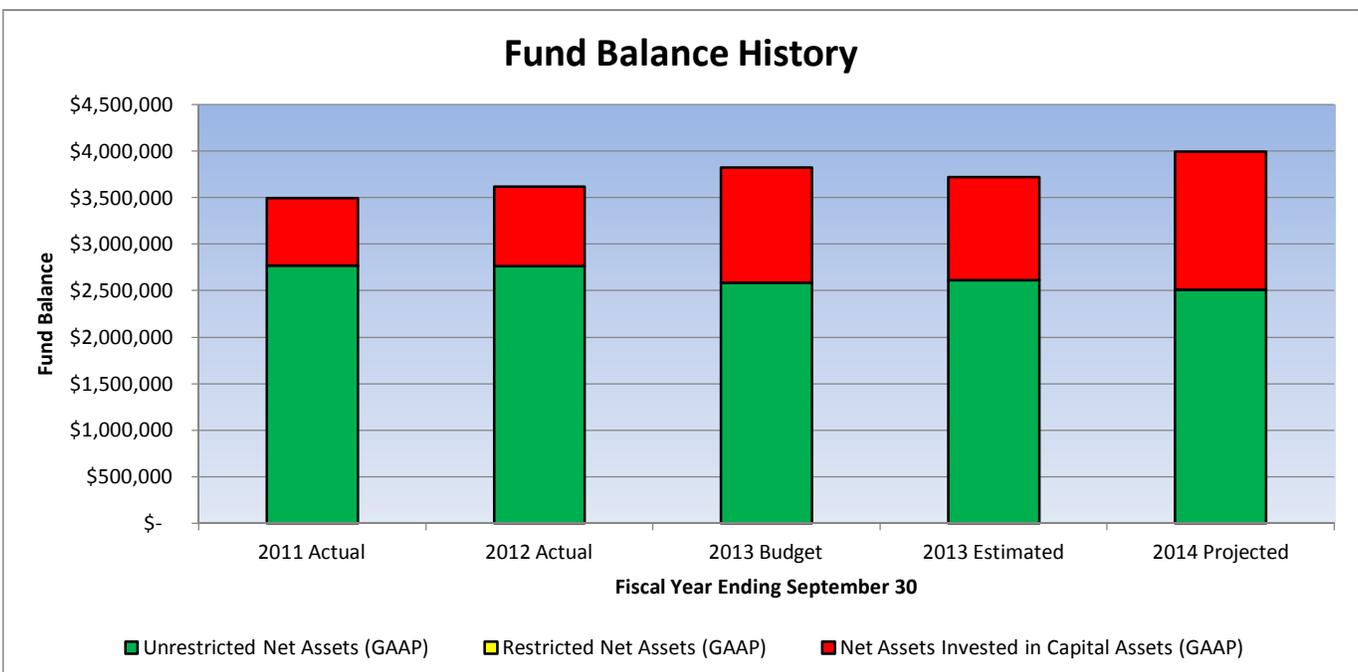
Reconciliation to GAAP:

Ending Unrestricted Net Assets (Budget)	\$ 2,767,655	\$ 2,761,414	\$ 2,586,124	\$ 2,611,534	\$ 2,507,554
Adjustment ²	-	-	-	-	-
Unrestricted Net Assets (GAAP)	2,767,655	2,761,414	2,586,124	2,611,534	2,507,554
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	725,242	857,225	1,239,177	1,106,784	1,489,645
Total Fund Balance (GAAP)	3,492,897	3,618,639	3,825,301	3,718,318	3,997,199

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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Miscellaneous Income					
6050 Interest Income	\$ 27,679	\$ 20,384	\$ 7,350	\$ 7,230	\$ 7,090
6070 Unrealized Gain / Loss	(21,073)	(11,709)	-	-	-
6100 Other Income	24,321	-	-	-	-
6120 Insurance Reimbursements	-	58,277	-	-	-
6150 Sale of City Assets	4,500	59,210	-	-	-
Total Miscellaneous Income	35,427	126,163	7,350	7,230	7,090
Other Financing Sources					
8101 Transfer from General Fund	418,380	333,440	379,670	379,670	471,780
8102 Transfer from Utility Fund	45,210	57,120	92,940	92,940	101,930
8145 Transfer from Info Tech Fund	3,000	4,000	4,000	4,000	4,000
8999 Use of PY Fund Balance	-	-	175,290	-	103,980
Total Other Financing Sources	466,590	394,560	651,900	476,610	681,690
Equipment Replacement Fund	\$ 502,017	\$ 520,723	\$ 659,250	\$ 483,840	\$ 688,780

**008 - Equipment Replacement Fund
Expenses**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Capital Outlay					
7250 CD Building - Vehicles	\$ -	\$ 36,165	\$ -	\$ -	\$ 21,000
7250 CD Recreation - Vehicles	-	-	-	-	60,000
7200 PW Maint - Machine & Eqpt	-	84,964	-	-	-
7250 PW Maint - Vehicles	-	105,593	-	-	35,000
7200 PW Parks - Machine & Eqpt	-	-	8,500	8,350	23,000
7250 PW Parks - Vehicles	-	-	30,000	27,350	-
7250 PW Engineering - Vehicles	-	17,783	-	-	-
7250 PD CID - Vehicles	-	-	91,050	83,950	24,000
7250 PD Patrol - Vehicles	96,484	136,385	399,700	390,150	341,780
7250 Fire Prevention - Vehicles	-	-	30,000	30,520	70,000
7250 Fire Operations - Vehicles	-	-	35,000	31,090	54,000
7200 Water - Machine & Eqpt	-	15,519	-	-	-
7250 Water - Vehicles	-	35,427	-	-	-
7200 Wastewater - Machine & Eqpt	-	-	65,000	62,310	60,000
7250 Wastewater - Vehicles	-	30,360	-	-	-
Total Capital Outlay	96,484	462,194	659,250	633,720	688,780
Other Financing Uses					
8142 Transfer to Grant Fund	-	64,770	-	-	-
Total Other Financing Uses	-	64,770	-	-	-
Equipment Replacement Fund	\$ 96,484	\$ 526,964	\$ 659,250	\$ 633,720	\$ 688,780

Information Technology Fund
Overview / Statement of Fund Balance

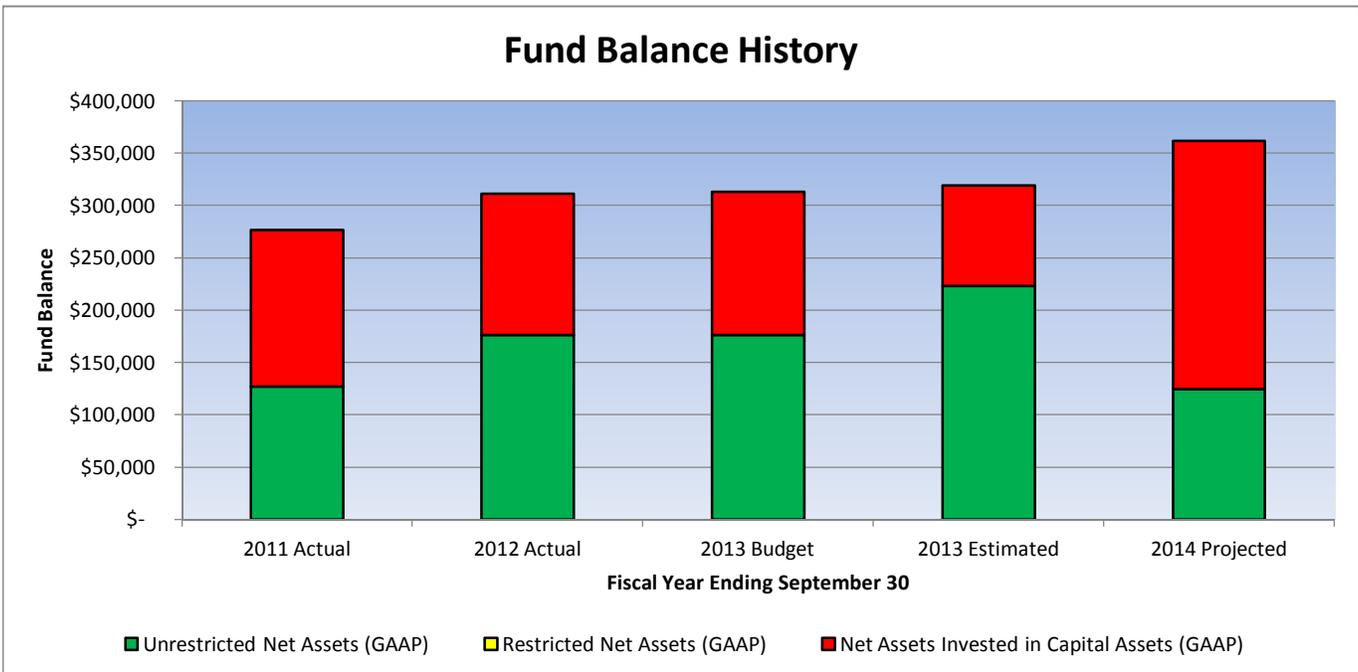
The Information Technology Fund is an internal service fund used to account for all costs of providing general information technology services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 116,862	\$ 126,965	\$ 176,079	\$ 176,079	\$ 223,099
Revenues ¹	582,336	588,032	756,760	756,910	761,930
Expenses	(565,904)	(537,130)	(756,520)	(709,890)	(860,690)
Net Increase / (Decrease) in Net Assets	16,432	50,902	240	47,020	(98,760)
Ending Unrestricted Net Assets (Budget)	\$ 133,294	\$ 177,867	\$ 176,319	\$ 223,099	\$ 124,339
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ 133,294	\$ 177,867	\$ 176,319	\$ 223,099	\$ 124,339
Adjustment ²	(6,329)	(1,788)	-	-	-
Unrestricted Net Assets (GAAP)	126,965	176,079	176,319	223,099	124,339
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	149,516	135,196	137,032	95,968	237,079
Total Fund Balance (GAAP)	\$ 276,481	\$ 311,275	\$ 313,351	\$ 319,067	\$ 361,418

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 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Charges for Service					
5600 IT Services - General Fund	\$ 525,890	\$ 544,890	\$ 711,380	\$ 711,380	\$ 731,510
5610 IT Services - Utility Fund	29,270	21,100	21,500	21,500	30,160
5620 IT Services - Court Sp Rev Fund	25,590	21,720	23,640	23,640	-
Total Charges for Service	580,750	587,710	756,520	756,520	761,670
Miscellaneous Income					
6050 Interest Income	419	322	240	390	260
6100 Other Income	1,167	-	-	-	-
Total Miscellaneous Income	1,586	322	240	390	260
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	-	-	98,760
Total Other Financing Sources	-	-	-	-	98,760
Information Technology Fund	\$ 582,336	\$ 588,032	\$ 756,760	\$ 756,910	\$ 860,690

Information Technology

DIVISION MISSION

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 three main areas: network administration and end user support; instructional services; and information systems. The division strives to provide end users with the tools necessary to excel in their jobs and to partner with users to analyze, inform, and implement technology to improve workflow and operational practices.

ACHIEVEMENTS FOR FY 2012-2013

- Installed new hardware and software for Municipal Court including an online payment application
- Configured and installed computers, cameras, access controls, and audio/visual equipment for the new fire station
- Implemented the first phase of the citywide desktop replacement program

GOALS FOR FY 2013-2014

- Ensure that the computer network remains current, efficient, and functional
- Propose cost-effective hardware and reduce overall maintenance costs
- Convert software to current version of the operating system for continuous system expansion

OBJECTIVES FOR FY 2013-2014

- Deploy disk-to-disk data protection and backup system with remote storage capabilities for disaster recovery
- Update the storage area network to improve the virtualization of storage
- Deploy Windows 7 and Windows Server 2008 software for citywide operation

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Add funding to a previously-unfunded Information Technology Administrator position
- Decrease consultant expenses due to a lack of projects requiring specialized knowledge
- Decrease expenses for computer replacement to reflect fewer purchases in phase two of the program
- Capital outlay reflects the purchase of both offsite and onsite data storage solutions

<u>WORKLOAD MEASURES</u>	2011-2012	2012-2013	2012-2013	2013-2014
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of divisions served	24	24	24	22
Number of computers supported	430	450	509	509
Number of requests for service	1,253	1,100	950	1,000
 <u>PERFORMANCE MEASURES</u>				
Percent of service requests cleared within 3 days of receipt	85%	95%	93%	95%
Percent of system reliability	98%	99%	95%	100%
Number of computers supported per full-time equivalent	107	112	127	127

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
Information Technology Coordinator	1.00	1.00	1.00	1.00
Information Technology Administrator	3.00	3.00	3.00	3.00
Total Employees (Full-Time Equivalents)	4.00	4.00	4.00	4.00

**045 - Information Technology Fund
Expenses**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Personnel					
0100 Salary & Wages	\$ 169,669	\$ 178,764	\$ 187,500	\$ 184,820	\$ 238,970
0150 Overtime	680	533	3,500	1,500	3,500
0200 Taxes	12,670	13,787	15,400	13,800	18,910
0250 Retirement	26,276	29,171	32,070	31,220	41,350
0300 Group Insurance	38,968	34,879	35,620	37,110	52,720
0310 W/C Insurance	712	679	920	650	1,020
0320 Disability Insurance	1,721	1,816	1,930	1,870	2,460
0900 Other Post-Employment Benefits	2,591	1,291	1,220	1,220	1,610
Total Personnel	253,287	260,920	278,160	272,190	360,540
Supplies					
1300 Kitchen & Janitorial	644	717	720	760	740
1400 Office & Postage	9,631	10,014	10,600	9,100	10,600
1700 Small Tools & Equipment	1,310	2,551	3,200	1,750	2,700
1850 Uniform & Apparel	316	-	150	-	200
1900 Vehicle & Eqpt. Supplies	896	603	1,470	600	1,080
Total Supplies	12,796	13,884	16,140	12,210	15,320
Maintenance					
2050 Building Maintenance	76	37	120	100	120
2200 Machine & Eqpt Maintenance	22,773	30,490	34,000	28,500	25,750
2450 Vehicle Maintenance	158	27	500	80	300
2900 Service Contracts	122,346	166,674	187,770	187,700	166,620
Total Maintenance	145,353	197,228	222,390	216,380	192,790
Services					
3110 Communication	38,094	40,076	38,650	37,650	38,630
3130 Consultant / Prof Services	2,640	-	40,000	3,290	2,750
3135 Website Development	3,462	3,566	3,360	3,670	3,790
3190 Dues, Subscriptions, Books	-	153	400	150	600
3310 General Insurance	1,119	1,091	1,350	1,140	1,350
3312 Sec 125 Admin Fees	193	179	180	150	190
3330 Janitorial Services	457	460	460	460	460
3530 Professional Development	5,936	1,526	10,350	10,350	11,150
3770 Utilities	2,610	2,425	2,460	2,580	2,510
3780 Water Charges	396	372	420	470	460
3860 Computer Replacement	10,896	11,250	70,000	77,000	40,150
Total Services	65,801	61,097	167,630	136,910	102,040
Capital Outlay					
7100 Computer System	25,666	-	53,200	53,200	186,000
Total Capital Outlay	25,666	-	53,200	53,200	186,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	3,000	4,000	4,000	4,000	4,000
8046 Transfer to IT Projects Fund	60,000	-	15,000	15,000	-
Total Other Financing Uses	63,000	4,000	19,000	19,000	4,000
Information Technology	\$ 565,904	\$ 537,130	\$ 756,520	\$ 709,890	\$ 860,690



CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2014 – 2018

The FY 2014-18 Capital Improvements Program (CIP) represents the City's plan for development. The Capital Improvements Program is reviewed each year to reflect changing priorities and to provide a framework for identifying capital requirements; the impact of capital projects on operating budgets; scheduling; and coordinating related projects.

The Capital Improvements Program has two primary components. The General Government CIP represents non-utility projects such as streets, parks, and general government facilities. Typically, these projects will be funded via general obligation bonds, certificates of obligation, tax revenue, or other financing methods. The Utility CIP represents projects that benefit the City's Utility Fund. These projects are generally funded with revenue bonds, impact fees, and rate revenue.

The CIP budget is a five-year program that is compiled by City staff. Necessary projects are identified; costs are estimated; and possible funding sources are acknowledged. Additional operating and maintenance costs are also reflected for each project. The criteria listed below serve as the basis for staff recommendations for CIP projects.

1. Public safety, health, and life
2. Service demands
3. Legal requirements, liability, or mandate
4. Quality and reliability of current service levels
5. Economic growth and development
6. Recreational growth, cultural, and aesthetic value
7. Funding ability
8. Operating budgets

Recommended capital improvements are reviewed by the City Manager. Afterwards, they are sent to City Council for final approval. The proposed FY 2014-18 Capital Improvements Program is summarized in the following pages.

CAPITAL IMPROVEMENTS PROGRAM SUMMARY 2014 – 2018

GENERAL GOVERNMENT PROJECTS

The FY 2014-2018 General Government CIP includes projects for public safety; parks and recreation; streets and sidewalks; and special or general projects. The decision to propose and ultimately build any capital project must consider the impact that the project will have upon the operating budget. The operating impact of any capital project included in the CIP has been evaluated, and, where necessary, resources were included in the operating budget to accommodate any associated expenditures.

Public Safety Projects

One of the major public safety projects includes the installation of traffic preemption equipment at 31 intersections within the city limits. Using the new global positioning satellite technology, the equipment will increase response times for fire apparatus. Replacing the security cameras at City Hall and other facilities is another public safety project. Grant funds are anticipated for this important item.

Parks and Recreation Projects

The redevelopment of the former Fire Station #1 tract is a major project for FY 2013-14. Major projects for future years include the construction of FM 270 Park; citywide hike and bike trails; and the replacement of playground equipment at Texas Avenue Park and Green Acres 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. Additional growth will require infrastructure expansion along Old Galveston Road and Kobayashi. Many sidewalks have been identified for construction as well.

Special and General Projects

A total of \$125,000 is budgeted in FY 2013-14 to purchase a generator for the Civic Center Complex. Other projects over the next five years include renovating the Community House; constructing a visitor's center at the future Space Walk Park; and replacing radios for Police, Fire, and Public Works.

CAPITAL IMPROVEMENTS PROGRAM SUMMARY 2014 – 2018

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

Ten projects have been identified and proposed for the Capital Improvements Program for the next five years. Included in FY 2013-14 is \$500,000 for the painting and repair of the water tanks. Work along Old Galveston Road and NASA Bypass Extension will allow future development to occur in these areas. Two other major undertakings are the Magnolia Plant and Plumley Plant ground storage tank and pump additions. In 2015, the City anticipates the replacement of the 42" water line from the Southeast Water Purification to Webster.

Wastewater Projects

In FY 2013-14, \$225,000 will be allocated towards the future rehabilitation of the older sections of the treatment plant. Relining the lift station wet wells in FY 2013-14 will cost approximately \$100,000. Anticipated future development requires work along NASA Bypass Extension in the upcoming years.

Capital Improvements Program
Fiscal Years 2014 - 2018
General Government Projects

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year					Total
	2014	2015	2016	2017	2018	
Public Safety Projects						
Traffic Preemption Equipment	\$ 311,610	\$ -	\$ -	\$ -	\$ -	\$ 311,610
Security Cameras for City Facilities	250,000	-	-	-	-	250,000
Total Public Safety Projects	561,610	-	-	-	-	561,610
Parks and Recreation Projects						
FM 270 Park	-	515,000	-	-	-	515,000
City-wide Hike/Bike Trails	-	500,000	-	-	-	500,000
Redevelop Former Fire Station #1	300,000	-	-	-	-	300,000
Replace Playground Equipment at TX Avenue Park	-	-	60,000	-	-	60,000
Install Shelter Structures at TX Avenue Park	-	-	100,000	-	-	100,000
Replace Playground Equipment at Green Acres Park	-	-	100,000	-	-	100,000
Repair Track at Walnut Park	-	-	150,000	-	-	150,000
Total Parks and Recreation Projects	300,000	1,015,000	410,000	-	-	1,725,000
Streets and Sidewalks Projects						
Professional Park Overlay	-	-	150,000	-	-	150,000
Old Galveston Road	-	-	-	1,600,000	-	1,600,000
Sidewalks on Blossom and Cole	-	-	50,000	-	-	50,000
Sidewalks on Texas from NASA Pkwy to Kobayashi	-	-	150,000	-	-	150,000
Sidewalks on Kobayashi from Texas to NASA Bypass	-	-	115,000	-	-	115,000
Commerce Street Overlay	-	-	200,000	-	-	200,000
Kobayashi from NASA Pkwy to Medical Center	-	-	-	1,400,000	-	1,400,000
Packer Court Replacement	-	350,000	-	-	-	350,000
NASA Bypass Extension	-	-	-	-	12,000,000	12,000,000
Total Streets and Sidewalks Projects	-	350,000	665,000	3,000,000	12,000,000	16,015,000
Special and General Projects						
Community House Renovation	-	200,000	-	-	-	200,000
Radio Replacement	-	-	-	685,000	-	685,000
Visitors Center at Space Walk Park	-	-	-	1,250,000	-	1,250,000
Civic Center Complex Generator	125,000	-	-	-	-	125,000
Records Storage Build Out	-	50,000	-	-	-	50,000
Total Special and General Projects	125,000	250,000	-	1,935,000	-	2,310,000
Total Expenditures For All Projects	\$ 986,610	\$ 1,615,000	\$ 1,075,000	\$ 4,935,000	\$ 12,000,000	\$ 20,611,610

Sources of Funding	2014	2015	2016	2017	2018	Total
Bond Issuances	\$ -	\$ -	\$ 665,000	\$ 1,400,000	\$ 2,400,000	\$ 4,465,000
Grants	250,000	-	-	-	9,600,000	9,850,000
Contributions from Developers	-	-	-	1,600,000	-	1,600,000
General Fund Revenues	425,000	630,000	410,000	685,000	-	2,150,000
Other Funding	311,610	985,000	-	1,250,000	-	2,546,610
Total Funding For All Projects	\$ 986,610	\$ 1,615,000	\$ 1,075,000	\$ 4,935,000	\$ 12,000,000	\$ 20,611,610

Divisions with O&M	2014	2015	2016	2017	2018	Total
Public Works - Maintenance	\$ -	\$ -	\$ (1,500)	\$ 28,500	\$ 27,500	\$ 54,500
Public Works - Parks Maintenance	-	12,000	9,000	11,000	11,000	43,000
Total Additional O&M Expenditures	\$ -	\$ 12,000	\$ 7,500	\$ 39,500	\$ 38,500	\$ 97,500

Capital Improvements Program
Fiscal Years 2014 - 2018
Utility Projects

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year					Total
	2014	2015	2016	2017	2018	
Water Projects						
Water Rehabilitation	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Old Galveston Road 12" Water Line	-	-	-	427,500	-	427,500
Water Tank Painting	500,000	-	-	-	-	500,000
Magnolia Water Plant GST and Pump	-	-	1,828,000	-	-	1,828,000
NASA Bypass Ext I45 to FM 528 8" & 12"	-	-	-	-	1,164,900	1,164,900
NASA Bypass Ext FM 528 to Jasmine 12"	-	-	-	-	399,600	399,600
Jasmine Street 12" Water Line	-	-	-	-	475,000	475,000
Plumley Water Plant GST and Pump	-	-	1,836,000	-	-	1,836,000
Hwy 3 12" Water Line	-	-	266,400	-	-	266,400
42" Water Line from SEWPP to Webster	-	4,000,000	-	-	-	4,000,000
Total Water Projects	550,000	4,050,000	3,980,400	477,500	2,089,500	11,147,400
Wastewater Projects						
Wastewater Rehab, Pumps & Controls	225,000	225,000	225,000	-	-	675,000
NASA Bypass Ext I45 to FM 528 15"	-	-	-	-	710,400	710,400
IH 45 Southbound On-Ramp 18" Sewer	-	-	-	-	282,700	282,700
NASA Bypass 8" & 10" Sewer Line	-	-	-	-	297,400	297,400
NASA Bypass Ext FM 528 to Jasmine 12"	-	-	-	-	457,700	457,700
Jasmine Street 12" Sanitary Sewer Line	-	-	-	-	420,500	420,500
Relining of Lift Station Wet Wells	100,000	-	-	-	-	100,000
IH 45 Feeder Road 12" Sanitary Sewer	-	-	-	319,200	-	319,200
Total Wastewater Projects	325,000	225,000	225,000	319,200	2,168,700	3,262,900
Total Expenditures For All Projects	\$ 875,000	\$ 4,275,000	\$ 4,205,400	\$ 796,700	\$ 4,258,200	\$ 14,410,300

Sources of Funding	Estimated Funding Amount by Fiscal Year					Total
	2014	2015	2016	2017	2018	
Bond Issuances	\$ -	\$ 4,000,000	\$ 2,198,680	\$ -	\$ 2,524,920	\$ 8,723,600
Grants	-	-	-	-	-	-
Impact Fees	-	-	1,571,880	298,680	1,683,280	3,553,840
Utility Fund Revenues	875,000	275,000	434,840	498,020	50,000	2,132,860
Total Funding For All Projects	\$ 875,000	\$ 4,275,000	\$ 4,205,400	\$ 796,700	\$ 4,258,200	\$ 14,410,300

Divisions with O&M	Operations & Maintenance (O&M) Expenditures by Fiscal Year					Total
	2014	2015	2016	2017	2018	
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater	-	-	-	-	-	-
Total Additional O&M Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Public Safety

Traffic Preemption Equipment

Project Description

Traffic preemption equipment exists at several intersections throughout the City. However, the current equipment is based upon the older line-of-sight technology and needs to be replaced. With this project, traffic preemption equipment using the new global positioning satellite technology will be installed at all 31 intersections within the city limits.

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

Estimated Project Cost \$ 311,610

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ 311,610	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	311,610	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Public Safety

Security Cameras for City Facilities

Project Description

Both the Police Department and City Hall buildings contain security cameras to monitor activity in and around the facilities. The City received funding from an Urban Area Security Initiative grant in FY 2012-13 to replace the cameras and recording system at the Police Department. For FY 2013-14, the City will apply for another grant to replace cameras at City Hall and install cameras at other City facilities.

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

Estimated Project Cost \$ 250,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ 250,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	250,000	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Parks and Recreation

FM 270 Park

Project Description

The City has approximately 2.81 acres of property that is proposed to be converted into a park, which is located approximately 1,700 LF north of Clear Creek. The future park will consist of concrete pavement for parking, sidewalks, a pavilion, park lighting, perimeter fencing, various park fixtures, such as benches and bike racks, and various types of landscaping.

It is anticipated that operations and maintenance expenditures will increase approximately \$10,000 per year for mowing and landscaping at the park.

Estimated Project Cost \$ 515,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ 515,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	380,000	-	-	-
Other Funding	-	135,000	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Parks and Recreation

City-wide Hike/Bike Trails

Project Description

This project consists of two shared use paths within the City of Webster. A shared use path is defined as a dedicated lane for pedestrians and bicyclists and serves to promote multimodal transportation. The FM 270 shared use path will be on the east side of FM 270 from NASA Parkway to Henderson Road. The FM 528/NASA Parkway shared use path will be from West NASA Boulevard to Kobayashi Road. The majority of funding for both projects will be provided by the Texas Department of Transportation.

Operations and maintenance expenditures are expected to increase approximately \$1,000 per year for first two years to maintain of the paths. Costs could increase to \$2,000 in 2017 and 2018 as the paving ages.

Estimated Project Cost \$ 500,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ 500,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	500,000	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Parks and Recreation

Redevelop Former Fire Station #1

Project Description

The completion of a new fire station in 2013 will cause the existing Fire Station #1 to be vacated. It is likely that the existing building will be razed and the land converted into additional parking for the adjacent Texas Avenue Park.

Operation and maintenance expenditures are anticipated to increase \$1,000 per year for maintenance of the parking lot.

Estimated Project Cost \$ 300,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ 300,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	300,000	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Parks and Recreation

Replace Playground Equipment at TX Avenue Park

Project Description

The large apparatus at this park was not replaced during the renovation of the park. The equipment is over twenty years old and requires maintenance. Parts for this piece of equipment are difficult to obtain at this time.

With the installation of new equipment, annual maintenance costs are expected to decline by \$1,000.

Estimated Project Cost \$ 60,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 60,000	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	60,000	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Parks and Recreation

Install Shelter Structures at TX Avenue Park

Project Description

Shelter structures will be installed on six individual picnic pads at Texas Avenue Park. This would provide covered areas for park guests when the pavilion has been reserved.

Annual operation and maintenance expenditures are expected to increase by \$1,000 with this item.

Estimated Project Cost \$ 100,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 100,000	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	100,000	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Parks and Recreation

Replace Playground Equipment at Green Acres Park

Project Description

The large playground equipment is over twenty years old and requires maintenance. Parts for this piece of equipment are difficult to obtain at this time.

With the installation of new equipment, annual maintenance costs are expected to decline by \$1,000.

Estimated Project Cost \$ 100,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 100,000	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	100,000	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Parks and Recreation

Repair Track at Walnut Park

Project Description

The track at Walnut Park is over fifteen years old and requires repair at this time. The repairs may be only a temporary fix as it shows signs of needing a total replacement.

Annual maintenance costs are expected to decline by \$1,000 by repairing the track.

Estimated Project Cost \$ 150,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 150,000	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	150,000	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Streets and Sidewalks

Professional Park Overlay

Project Description

Professional Park Drive will require an overlay every 5-8 years. This includes removing the existing asphalt surface and installing new asphalt overlay.

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

Estimated Project Cost \$ 150,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 150,000	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ 150,000	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Streets and Sidewalks

Old Galveston Road

Project Description

This project would replace the existing section of Old Galveston Road (approximately 3,300 LF) with new utilities and concrete street from NASA Parkway to NASA Bypass. The new utilities will consist of water, storm, and sanitary sewer lines. The road replacement will allow an all-weather surface to access two of the City's lift stations located off this road. Additionally, this would allow for the expansion of more development along the east side of Old Galveston Road. Section 4.7(b) of the Development Agreement for the Edgewater subdivision requires the developer to make improvements to Old Galveston Road for traffic mitigation.

No change to operation and maintenance expenditures are anticipated within the first five years. Afterwards, annual maintenance could increase by at least \$2,000.

Estimated Project Cost \$ 1,600,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 1,600,000	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	1,600,000	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Streets and Sidewalks

Sidewalks on Blossom and Cole

Project Description

In order to provide and improve connectivity throughout key areas of the City, Staff has identified developed areas along Blossom and Cole Streets (approximately 1,000 LF) that do not have existing sidewalks to allow pedestrians to travel without walking in the streets. Detailed information is included in the City Sidewalk Survey.

No change to operation and maintenance expenditures are anticipated within the first three years. Afterwards, annual maintenance costs could increase by approximately \$500.

Estimated Project Cost \$ 50,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 50,000	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Streets and Sidewalks

Sidewalks on Texas from NASA Pkwy to Kobayashi

Project Description

In order to provide and improve connectivity throughout key areas of the City, Staff has identified this area that has a high volume of pedestrian traffic along Texas Avenue (approximately 3,000 LF). This area currently does not have any existing sidewalks to allow pedestrians to travel without walking in the streets. Detailed information is included in the City Sidewalk Survey.

No change to operation and maintenance expenditures are anticipated within the first three years. Afterwards, annual maintenance costs could increase by approximately \$500.

Estimated Project Cost \$ 150,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 150,000	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ 150,000	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Streets and Sidewalks

Sidewalks on Kobayashi from Texas to NASA Bypass

Project Description

Staff has identified an area that has a high volume of pedestrian traffic along Kobayashi Road (approximately 1,850 LF) that runs from Texas Avenue to NASA Bypass. The installation of sidewalk in this area would provide connectivity to the nearby retail establishments. Detailed information is included in the City Sidewalk Survey.

No change to operation and maintenance expenditures are anticipated within the first three years. Afterwards, annual maintenance costs could increase by approximately \$500.

Estimated Project Cost \$ 115,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 115,000	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ 115,000	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

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.

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

Estimated Project Cost \$ 200,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 200,000	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ 200,000	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Streets and Sidewalks

Kobayashi from NASA Pkwy to Medical Center

Project Description

This project would replace the existing section of Kobayashi Road between Medical Center Boulevard and NASA Parkway (approximately 2,600 LF) with new concrete pavement. The existing street shows signs of excessive settlement along this entire section of roadway with indications of subsurface failure. This section of Kobayashi Road was identified as needing replacement within five years.

With the replacement of pavement, annual maintenance costs are expected to decline by \$1,000.

Estimated Project Cost \$ 1,400,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 1,400,000	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ 1,400,000	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ (1,000)

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Streets and Sidewalks

Packer Court Replacement

Project Description

This project would replace the existing street of Packer Court (approximately 600 LF) with new concrete streets, curbs, and sidewalks. The streets, curbs, and sidewalks have been identified as having severe cracking and buckling and will need to be replaced within the next three years. A portion of the street was overlaid with asphalt 4-5 years ago to prolong the life of the street. The asphalt overlay section as well as the remainder of the street is beginning to deteriorate due to the subsurface conditions underneath.

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

Estimated Project Cost \$ 350,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ 350,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ 350,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

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.

No change to operation and maintenance expenditures are anticipated in the first two years.

Estimated Project Cost \$ 12,000,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 12,000,000

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Grants	-	-	-	-	9,600,000
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Special and General

Community House Renovation

Project Description

The Community House is over forty years old and in need of major repairs, including:

- 1 Structural repairs and a new roof are needed
- 2 All of the A/C duct work in the building needs to be replaced
- 3 The mechanical room needs to be enlarged
- 4 The exterior brick needs to be reinstalled
- 5 The generator needs to be replaced

With these repairs, annual maintenance costs are expected to decline by \$2,000.

Estimated Project Cost \$ 200,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ 200,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	200,000	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ (2,000)	\$ (2,000)	\$ (2,000)

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Special and General

Radio Replacement

Project Description

A new federal mandate will require all public safety radios to be time division multiple access (TDMA) mode, beginning in 2017. This necessitates the replacement of 65 radios for Police, 60 radios for Fire, and 12 radios for Public Works.

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

Estimated Project Cost \$ 685,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 685,000	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	685,000	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Special and General

Visitors Center at Space Walk Park

Project Description

In conjunction with the high-profile retail, dining, entertainment, and recreation destination project that the Webster Economic Development Corporation created in May 2010 and the subsequent acquisition of land, a 5,000 square foot visitor's center would be large enough to house an office area, a reception area, gift shop, and ample display space. While the specific location is unknown at this time, it is envisioned to serve as the entrance to Space Walk Park and promote Webster hotels exclusively.

Annual operation and maintenance expenditures are expected to increase approximately \$30,000 for utilities and supplies while current City staff could man the facility.

Estimated Project Cost \$ 1,250,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 1,250,000	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	1,250,000	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Special and General

Civic Center Complex Generator

Project Description

This project includes the installation of a generator that will provide emergency power to the Civic Center, Recreation Building, and one of the City's water wells in the event of a power outage.

Annual operation and maintenance expenditures are expected to increase by \$1,000 for fuel and annual inspections.

Estimated Project Cost \$ 125,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ 125,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	125,000	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

General Government

Special and General

Records Storage Build Out

Project Description

The City is running out of space to hold various public records for the statutory retention period. This project consists of finishing an available storage area inside one of the City's water towers.

Annual operation and maintenance expenditures are expected to increase by \$500 with this item.

Estimated Project Cost \$ 50,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ 50,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	50,000	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 500	\$ 500	\$ 500

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

Utility

Water

Water Rehabilitation

Project Description

The water system must be maintained regularly. Through this project, funds are set aside to meet the expected repairs in future years, including repainting the water tower. These funds can also be used to finance major projects.

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

Estimated Project Cost \$ 250,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	-
Utility Fund Revenues	50,000	50,000	50,000	50,000	50,000

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

Utility

Water

Old Galveston Road 12" Water Line

Project Description

A 12-inch water line extending from a 12-inch line at NASA Parkway to approximately 2,500 feet south. This line will help provide more water for a proposed large mixed-use development to the east and provides a looped system between this road and State Highway 3.

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

Estimated Project Cost \$ 427,500

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 427,500	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Impact Fees	-	-	-	171,000	-
Utility Fund Revenues	-	-	-	256,500	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

Utility

Water

Water Tank Painting

Project Description

The elevated storage tanks must be painted to maintain operability and aesthetics. Over nine years have passed since the last painting. This project includes both elevated storage tanks in the City.

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

Estimated Project Cost \$ 500,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ 500,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	-
Utility Fund Revenues	500,000	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

Utility

Water

Magnolia Water Plant GST and Pump

Project Description

This is the addition of an 850,000 gallon welded steel ground storage tank; one 1,100 gpm booster pump; and all other related structural, mechanical, and electrical components. This addition will provide the storage and pressure boosting needed to maintain the current level of service through year 2017.

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

Estimated Project Cost \$ 1,828,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 1,828,000	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ 1,097,000	\$ -	\$ -
Grants	-	-	-	-	-
Impact Fees	-	-	731,000	-	-
Utility Fund Revenues	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

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.

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

Estimated Project Cost \$ 1,164,900

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 1,164,900

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 698,940
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	465,960
Utility Fund Revenues	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

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.

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

Estimated Project Cost \$ 399,600

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 399,600

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 239,760
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	159,840
Utility Fund Revenues	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

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.

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

Estimated Project Cost \$ 475,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 475,000

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 285,000
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	190,000
Utility Fund Revenues	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

Utility

Water

Plumley Water Plant GST and Pump

Project Description

This is the addition of an 850,000 gallon welded steel ground storage tank; one 1,100 gpm booster pump with foundation, controls, and all other related structural, mechanical, and electrical components. This addition will provide the storage and pressure boosting needed to maintain the current level of service.

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

Estimated Project Cost \$ 1,836,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 1,836,000	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ 1,101,680	\$ -	\$ -
Grants	-	-	-	-	-
Impact Fees	-	-	734,320	-	-
Utility Fund Revenues	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

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.

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

Estimated Project Cost \$ 266,400

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ 266,400	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Impact Fees	-	-	106,560	-	-
Utility Fund Revenues	-	-	159,840	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

Utility

Water

42" Water Line from SEWPP to Webster

Project Description

The main source of water for the City of Webster and several other entities is the Southeast Water Purification Plant that is operated by the City of Houston. Constructed in the 1970's, the 42" water line from the plant to the City has reached the end of its life. The line has required numerous repairs and has been de-rated from 100 psi to 80-85 psi due to its poor condition. The City of Houston has notified the City of its intention to replace this line beginning in 2015. Owning a 10% interest in the plant, Webster will be expected to contribute \$4,000,000 to \$7,000,000 towards the cost of construction.

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

Estimated Project Cost \$ 4,000,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	-
Utility Fund Revenues	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

Utility

Wastewater

Wastewater Rehab, Pumps & Controls

Project Description

The older sections of the wastewater treatment plant contains aging equipment and pumps, including the sand filter control panels, clarifier gear box, motors, and rakes. With this project, a total of \$1,350,000 (\$675,000 from 2014-2017) will be accumulated over several years to rehabilitate these sections of the plant.

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

Estimated Project Cost \$ 675,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ 225,000	\$ 225,000	\$ 225,000		\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	-
Utility Fund Revenues	225,000	225,000	225,000	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

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.

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

Estimated Project Cost \$ 710,400

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 710,400

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 426,240
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	284,160
Utility Fund Revenues	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

Utility

Wastewater

IH 45 Southbound On-Ramp 18" Sewer

Project Description

This project places an 18-inch sanitary sewer trunk line along the IH 45 on-ramp from a Harris County Flood Control District ditch to a manhole at IH 45. This line will replace an existing 10-inch sanitary sewer line. It will complete the removal and replacement of an entire existing 10-inch sanitary sewer line along IH 45 southbound feeder road which is partially being completed as part of the IH 45 right-of-way widening project. Once it is complete, the system will provide additional capacity to handle the flow which would eventually discharge from the FM 528 lift station.

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

Estimated Project Cost \$ 282,700

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 282,700

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 169,620
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	113,080
Utility Fund Revenues	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

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.

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

Estimated Project Cost \$ 297,400

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 297,400

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 178,440
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	118,960
Utility Fund Revenues	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

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.

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

Estimated Project Cost \$ 457,700

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 457,700

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 274,620
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	183,080
Utility Fund Revenues	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

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.

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

Estimated Project Cost \$ 420,500

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 420,500

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 252,300
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	168,200
Utility Fund Revenues	-	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018**

Utility

Wastewater

Relining of Lift Station Wet Wells

Project Description

Due to the age of many of the City's sanitary sewer lift stations, new liners need to be installed at many stations.

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

Estimated Project Cost \$ 100,000

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Impact Fees	-	-	-	-	-
Utility Fund Revenues	100,000	-	-	-	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2014 - 2018

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.

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

Estimated Project Cost \$ 319,200

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 319,200	\$ -

Sources of Funding Identified

	2014	2015	2016	2017	2018
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Impact Fees	-	-	-	127,680	-
Utility Fund Revenues	-	-	-	191,520	-

Operations and Maintenance Costs

	2014	2015	2016	2017	2018
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -



City of Webster, Texas
Summary of Unobligated Fund Balance ¹
Capital Projects Funds
As of September 30, 2013

Current Resources	Governmental Activities						2012 CO's
	Parks & Landscape	Building Construction	Street Construction	Street / Sidewalk	General Projects	Edgewater Projects	
Cash and equivalents	\$ 2,360,793	\$ 119	\$ 1,120,958	\$ 96,689	\$ 196,334	\$ 147,093	\$ 250,509
Securities	-	-	515,659	-	-	-	-
Accrued Interest	-	-	876	-	-	-	-
Liabilities	-	-	-	-	-	-	(161,840)
Total Current Resources	2,360,793	119	1,637,493	96,689	196,334	147,093	88,669
Allocated Budget Outstanding							
Webster Space Walk	\$ 1,828,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Texas Ave Parking	25,240	-	-	-	-	-	-
Parks Equipment	410,000	-	-	-	-	-	-
I45 Util Reloc - Med Ctr to FM 2351	-	-	51,184	-	-	-	-
Packer Court	-	-	650,000	-	-	-	-
Traffic Preemption	-	-	312,000	-	-	-	-
Central Fire Station	-	-	-	-	-	-	26,940
Fire Station Furniture	-	-	-	-	-	-	15,000
Alerting System Tie-In	-	-	-	-	-	-	40,000
Fuel Island	-	-	-	-	84,094	-	-
Generator Switch Gear	-	-	-	-	45,000	-	-
Emergency Power Supply	-	-	-	-	40,000	-	-
Covered Parking	-	-	-	-	25,000	-	-
FM 270 Park	-	-	-	-	-	134,760	-
Clarifier Rehab	-	-	-	-	-	-	-
Rice Creek Lane Phase 2	-	-	-	-	-	-	-
Total Allocated Budget Outstanding	2,263,320	-	1,013,184	-	194,094	134,760	81,940
Unobligated Fund Balance	\$ 97,473	\$ 119	\$ 624,309	\$ 96,689	\$ 2,240	\$ 12,333	\$ 6,729

¹ Includes only ongoing capital projects as of September 30, 2013. Does not include potential future projects identified in the 5-year CIP.

Business-type Activities				Internal Svc	Component Unit		Total
Sewer Impact	Water Impact	Drainage Construction	Water/Sewer Construction	Information Technology	WEDC Operating	WEDC S/T Bds, 2006	All Funds
\$ 974,474	\$ 1,689,641	\$ -	\$ 429,667	\$ 53,738	\$ 64,599	\$ 4,621,951	\$ 12,006,563
-	538,995	-	-	-	-	-	1,054,655
-	814	-	-	-	-	-	1,691
-	-	-	(785)	(31,508)	-	-	(194,133)
974,474	2,229,450	0	428,881	22,230	64,599	4,621,951	12,868,776
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,828,080
-	-	-	-	-	-	-	25,240
-	-	-	-	-	-	-	410,000
-	-	-	-	-	-	-	51,184
-	-	-	-	-	-	-	650,000
-	-	-	-	-	-	-	312,000
-	-	-	-	-	-	-	26,940
-	-	-	-	-	-	-	15,000
-	-	-	-	-	-	-	40,000
-	-	-	-	-	-	-	84,094
-	-	-	-	-	-	-	45,000
-	-	-	-	-	-	-	40,000
-	-	-	-	-	-	-	25,000
-	-	-	-	-	-	-	134,760
-	-	-	428,081	-	-	-	428,081
-	-	-	-	-	-	4,080,329	4,080,329
-	-	-	428,081	-	-	4,080,329	8,195,708
\$ 974,474	\$ 2,229,450	\$ -	\$ 801	\$ 22,230	\$ 64,599	\$ 541,622	\$ 4,673,068



Webster Economic Development Corporation Overview

The Webster Economic Development Corporation (WEDC), incorporated on September 21, 1999, in accordance with the Texas Development Corporation Act of 1979 and governed by Section 4B of the Act, authorized a half-cent sales tax to be used to promote a wide range of initiatives designed to stimulate new and expanded commercial development, including the funding of land, buildings, facilities, infrastructure, and expenditures that comply with eligible projects as defined in the Act and subsequently codified in Chapter 505 of the Texas Local Government Code. The purpose of WEDC is to grow the City's commercial tax base in order to foster a vibrant economy. Since its inception, two of WEDC's principles continue to be the funding of infrastructure projects that fuel commercial development within targeted sectors and establishing a destination development. Additional WEDC tenets include conducting proactive, innovative business recruitment, forging strong bonds between the City and its commercial constituents, and marketing and positioning Webster as the medical center of the south, the retail, dining and entertainment capital of Bay Area Houston, and the aerospace capital of the southwest.

City staff performs all functions of the WEDC, including economic development activities, project management, accounting services, audit services, and cash and investment activities. These activities are authorized under the Administrative Services Contract by and between the City of Webster and WEDC. A charge of \$700,000 is assessed annually. WEDC acts on behalf of the City and is regulated by a seven-member board of directors, comprised of three City Council members, two Webster residents, one Webster business representative who resides in Webster, and one Webster business representative who resides in Harris County.

For Fiscal Year 2013-14, \$1,592,770 of the \$3,557,210 in budgeted revenues (44.8%) will be used to pay debt service requirements on the Sales Tax Revenue Improvement and Refunding Bonds, Series 2006.

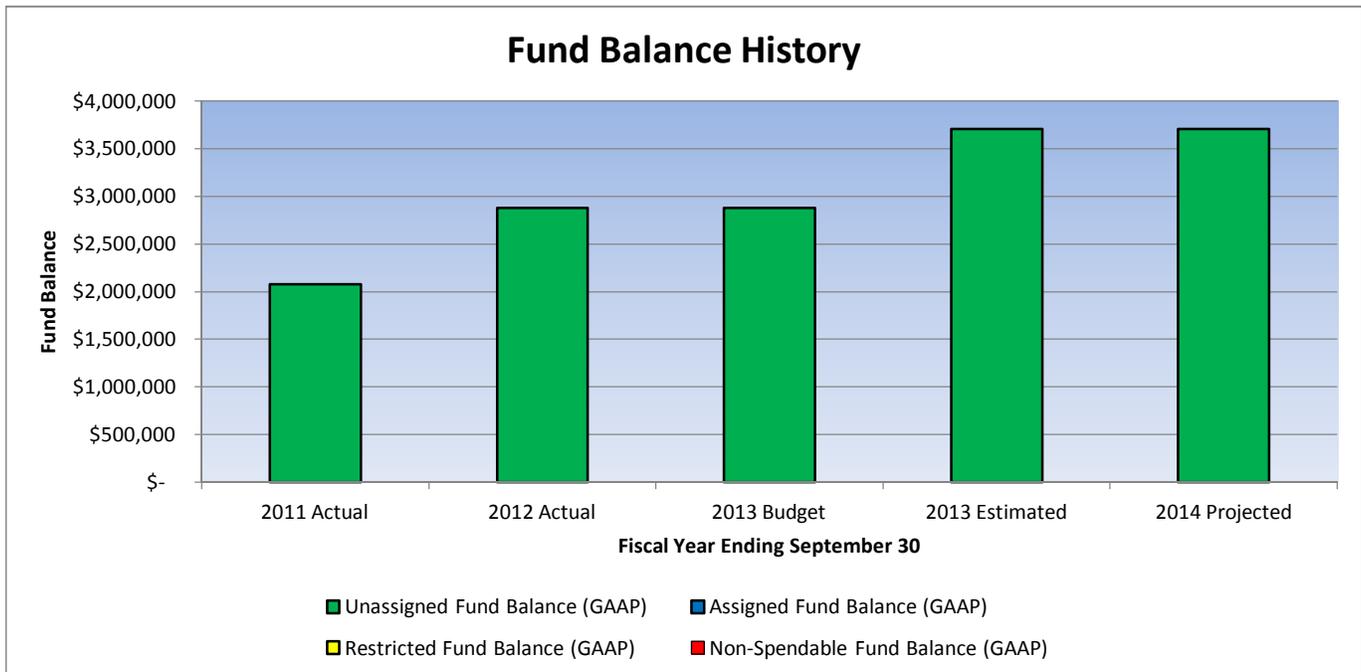
**WEDC Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
Budget Basis:					
Beginning Unassigned Fund Balance (GAAP)	\$ 3,252,306	\$ 2,075,712	\$ 2,881,718	\$ 2,881,718	\$ 3,708,778
Revenues ¹	3,417,851	3,500,782	3,563,250	3,523,020	3,557,210
Expenditures	(4,913,445)	(2,694,368)	(3,563,250)	(2,695,960)	(3,557,210)
Net Increase / (Decrease) in Fund Balance	(1,495,594)	806,414	-	827,060	-
Ending Unassigned Fund Balance (Budget)	\$ 1,756,712	\$ 2,882,126	\$ 2,881,718	\$ 3,708,778	\$ 3,708,778
Reconciliation to GAAP:					
Ending Unassigned Fund Balance (Budget)	\$ 1,756,712	\$ 2,882,126	\$ 2,881,718	\$ 3,708,778	\$ 3,708,778
Adjustment ²	319,000	(408)	-	-	-
Unassigned Fund Balance (GAAP)	2,075,712	2,881,718	2,881,718	3,708,778	3,708,778
Assigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	408	-	-	-
Total Fund Balance (GAAP)	\$ 2,075,712	\$ 2,882,126	\$ 2,881,718	\$ 3,708,778	\$ 3,708,778

Notes:

¹ Excludes Use of Prior Years' Fund Balance

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



**050 - WEDC Fund
Revenues**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Franchise & Local Taxes					
2010 Sales Tax	\$ 3,415,526	\$ 3,498,383	\$ 3,561,670	\$ 3,519,620	\$ 3,554,810
Total Franchise & Local Taxes	3,415,526	3,498,383	3,561,670	3,519,620	3,554,810
Miscellaneous Income					
6050 Interest Income	2,325	2,399	1,580	3,400	2,400
Total Miscellaneous Income	2,325	2,399	1,580	3,400	2,400
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
WEDC Fund	\$ 3,417,851	\$ 3,500,782	\$ 3,563,250	\$ 3,523,020	\$ 3,557,210

Webster Economic Development Corporation

DIVISION MISSION

The mission of the Webster Economic Development Corporation (WEDC) is to grow the City of Webster's commercial tax base to cultivate a robust economy. Through business attraction, expansion, and retention initiatives, WEDC promotes the City of Webster as the nucleus for retail, medical, hospitality, aerospace, entertainment, and tourism.

ACHIEVEMENTS FOR FY 2012-2013

- Implemented initiatives that resulted in retail, medical, biomedical, aerospace, office, and hospitality growth
- Promoted a business-friendly environment by planning and producing Webster Business Alliance (WBA) events
- Facilitated the future acquisition of property for a destination development project

GOALS FOR FY 2013-2014

- Enhance business recruitment, retention, and expansion efforts within targeted sectors
- Expand Webster's position as the medical, aerospace, retail, dining, and entertainment capital of Bay Area Houston
- Advance Webster's business-friendly philosophy

OBJECTIVES FOR FY 2013-2014

- Work with developer, consultant, and partners to implement a "Destination Development" project
- Generate business recruitment proposals for targeted sectors
- Conduct visitations with commercial enterprises in the City and facilitate the Webster Business Alliance event

SIGNIFICANT CHANGES IN THE FY 2013-2014 BUDGET

- Decrease attorney fee expenditures to reflect historical charges for legal services
- Decrease the Economic Development Initiatives account due to the anticipated change in sales tax revenue
- Increase transfers to WEDC Debt Service Fund to reflect higher debt service payments

WORKLOAD MEASURES

	<u>2011-2012</u> <u>ACTUAL</u>	<u>2012-2013</u> <u>BUDGET</u>	<u>2012-2013</u> <u>ESTIMATE</u>	<u>2013-2014</u> <u>BUDGET</u>
Number of business proposals generated	47	50	50	50
Number of business visitations	46	65	65	65
Number of WBA luncheons held	2	2	2	2

PERFORMANCE MEASURES

Development commitment from businesses	11	10	12	12
Proposals that generate inquiries within one year	37%	40%	40%	40%
Square feet developed for new or expanding businesses	247,251	250,000	360,000	360,000

**050 - WEDC Fund
Expenditures**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Supplies					
1400 Office & Postage	\$ 1,270	\$ 1,327	\$ 3,000	\$ 1,700	\$ 2,000
1700 Small Tools & Equipment	200	-	200	100	200
Total Supplies	1,470	1,327	3,200	1,800	2,200
Services					
3030 Attorney	6,938	1,250	10,000	1,000	5,000
3050 Auditor	6,000	4,300	4,830	4,830	7,090
3055 Business Development	2,461	6,770	8,300	6,500	8,300
3130 Consultant / Prof Services	-	6,480	2,500	1,500	2,500
3190 Dues, Subscriptions, Books	24,831	24,902	25,410	26,610	28,610
3310 General Insurance	1,914	1,867	2,310	1,950	2,310
3490 Printing	391	59	1,000	1,000	1,000
3530 Professional Development	575	288	5,000	3,000	3,000
3570 Publications	-	-	1,000	1,000	1,000
3590 Public Relations	3,085	3,216	5,000	5,000	5,000
3670 Street Lights	45,101	44,452	45,150	44,730	45,150
3795 Economic Development Initiatives	9,611	14,368	855,010	2,500	822,650
Total Services	100,907	107,950	965,510	99,620	931,610
Other Financing Uses					
8001 Transfer to General Fund	700,000	700,000	700,000	700,000	700,000
8007 Transfer to Debt Service Fund	330,030	330,030	330,030	330,030	330,030
8052 Transfer to WEDC Projects Fund	2,186,239	-	-	-	-
8057 Transfer to WEDC Debt Svc Fund	1,594,800	1,555,060	1,564,510	1,564,510	1,593,370
Total Other Financing Uses	4,811,069	2,585,090	2,594,540	2,594,540	2,623,400
WEDC	\$ 4,913,445	\$ 2,694,368	\$ 3,563,250	\$ 2,695,960	\$ 3,557,210

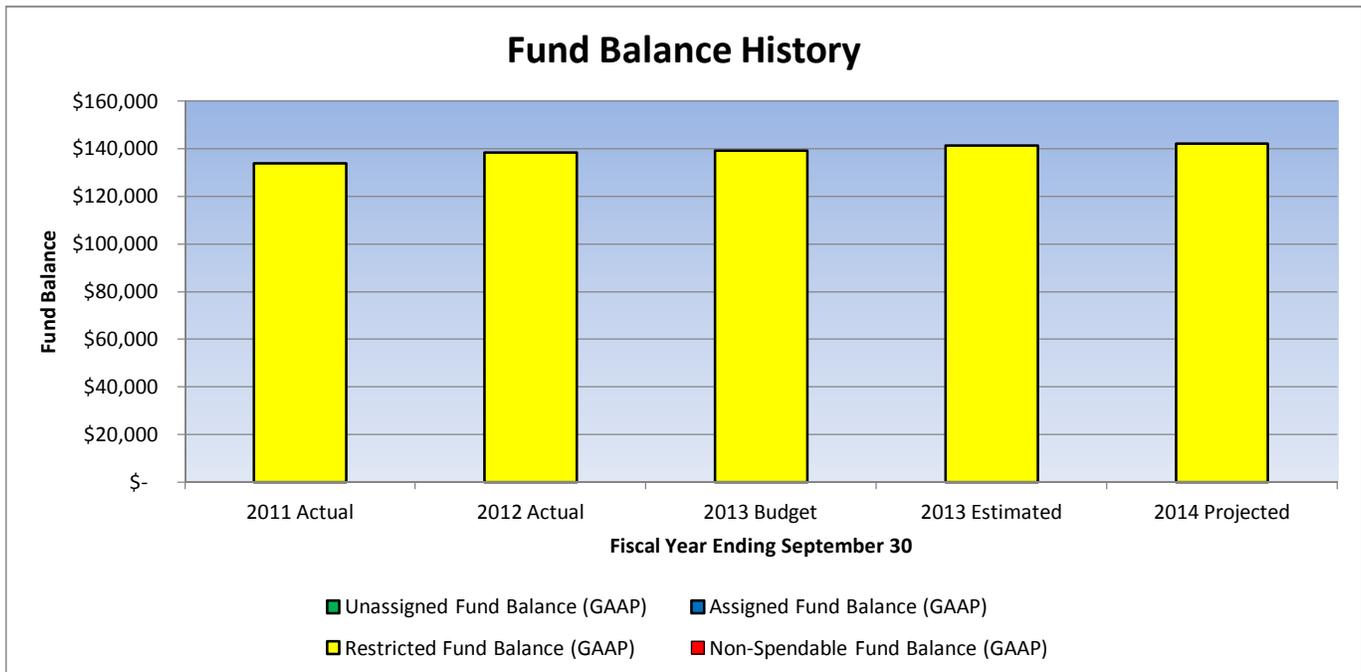
**WEDC Debt Service Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2011	Actual 2012	Budget 2013	Estimated 2013	Projected 2014
<u>Budget Basis:</u>					
Beginning Restricted Fund Balance (GAAP)	\$ 127,531	\$ 133,861	\$ 138,469	\$ 138,469	\$ 141,399
Revenues ¹	1,596,126	1,555,967	1,565,230	1,565,340	1,594,100
Expenditures	(1,589,796)	(1,551,359)	(1,564,510)	(1,562,410)	(1,593,370)
Net Increase / (Decrease) in Fund Balance	6,330	4,608	720	2,930	730
Ending Restricted Fund Balance (Budget)	\$ 133,861	\$ 138,469	\$ 139,189	\$ 141,399	\$ 142,129
<u>Reconciliation to GAAP:</u>					
Ending Restricted Fund Balance (Budget)	\$ 133,861	\$ 138,469	\$ 139,189	\$ 141,399	\$ 142,129
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	133,861	138,469	139,189	141,399	142,129
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 133,861	\$ 138,469	\$ 139,189	\$ 141,399	\$ 142,129

Notes:

¹ Excludes Use of Prior Years' Fund Balance

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



**057 - WEDC Debt Service Fund
Revenues**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Miscellaneous Income					
6050 Interest Income	\$ 1,326	\$ 907	\$ 720	\$ 830	\$ 730
Total Miscellaneous Income	1,326	907	720	830	730
Other Financing Sources					
8100 Transfer from WEDC Fund	1,594,800	1,555,060	1,564,510	1,564,510	1,593,370
Total Other Financing Sources	1,594,800	1,555,060	1,564,510	1,564,510	1,593,370
WEDC Debt Service Fund	\$ 1,596,126	\$ 1,555,967	\$ 1,565,230	\$ 1,565,340	\$ 1,594,100

**057 - WEDC Debt Service Fund
Expenditures**

Object Description	Actual 2010-2011	Actual 2011-2012	Budget 2012-2013	Estimate 2012-2013	Budget 2013-2014
Services					
3080 Financial	\$ 300	\$ 300	\$ 2,400	\$ 300	\$ 600
Total Services	300	300	2,400	300	600
Debt Service					
5016 Principal - 2006 S/T Ref & Imprv	1,025,000	1,025,000	1,075,000	1,075,000	1,150,000
5516 Interest - 2006 S/T Ref & Imprv	564,496	526,059	487,110	487,110	442,770
Total Debt Service	1,589,496	1,551,059	1,562,110	1,562,110	1,592,770
WEDC Debt Service	\$ 1,589,796	\$ 1,551,359	\$ 1,564,510	\$ 1,562,410	\$ 1,593,370

WEDC Debt Service Fund

Amortization Summary Grand Total - All Obligations

	Payment	Principal	Interest	Principal Balance
9/30/2013				\$ 12,930,228
2013-2014	1,922,794	1,480,029	442,765	11,450,199
2014-2015	1,915,294	1,530,029	385,265	9,920,170
2015-2016	1,992,294	1,655,029	337,265	8,265,141
2016-2017	1,944,294	1,660,029	284,265	6,605,112
2017-2018	1,884,432	1,655,029	229,403	4,950,083
2018-2019	1,823,119	1,650,029	173,090	3,300,054
2019-2020	1,766,359	1,650,029	116,330	1,650,025
2020-2021	1,708,605	1,650,025	58,580	-
Grand Total	\$ 14,957,191	\$ 12,930,228	\$ 2,026,963	\$ -

WEDC Debt Service Fund

WEDC Sales Tax Revenue Improvement & Refunding Bonds, Series 2006

Bond Amount	\$13,415,000
Date of Issue	9/15/2006
Interest Rate	4.46
Date of Maturity	9/15/2021

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2013				\$ 10,290,000
2013-2014	1,592,765	1,150,000	442,765	9,140,000
2014-2015	1,585,265	1,200,000	385,265	7,940,000
2015-2016	1,662,265	1,325,000	337,265	6,615,000
2016-2017	1,614,265	1,330,000	284,265	5,285,000
2017-2018	1,554,403	1,325,000	229,403	3,960,000
2018-2019	1,493,090	1,320,000	173,090	2,640,000
2019-2020	1,436,330	1,320,000	116,330	1,320,000
2020-2021	<u>1,378,580</u>	<u>1,320,000</u>	<u>58,580</u>	<u>-</u>
Total	<u>\$ 12,316,963</u>	<u>\$ 10,290,000</u>	<u>\$ 2,026,963</u>	<u>\$ -</u>

WEDC Debt Service Fund

Funding Agreement By & Between WEDC & City of Webster PD / EOC Expansion

Agreement Amount	\$8,488,256
Date of Issue	9/1/2000
Interest Rate	0.00
Date of Maturity	9/1/2021

	Payment	Principal	Interest	Principal Balance
9/30/2013				\$ 2,640,228
2013-2014	330,029	330,029	-	2,310,199
2014-2015	330,029	330,029	-	1,980,170
2015-2016	330,029	330,029	-	1,650,141
2016-2017	330,029	330,029	-	1,320,112
2017-2018	330,029	330,029	-	990,083
2018-2019	330,029	330,029	-	660,054
2019-2020	330,029	330,029	-	330,025
2020-2021	330,025	330,025	-	-
Total	\$ 2,640,228	\$ 2,640,228	\$ -	\$ -



Chart of Accounts - Revenues

Ad Valorem Tax (1000)

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

Franchise & Local Taxes (2000)

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

Permit & License Fees (3000)

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

Court Fines & Fees

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
5060	Agreement - Forest Bend VFD	Charges for providing public safety dispatching services for other jurisdictions
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
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
5400	Drainage - Houses	Charges for City drainage fees
5410	Drainage - Apartments / Condos	
5420	Drainage - Non-residential	
5500	Sewer Impact Fees	Fees collected for sewer projects for new construction and development
5550	Water Impact Fees	Fees collected for water projects for new construction and development
5600	IT Services - General Fund	Fees collected from General Fund divisions for IT services provided
5610	IT Services - Utility Fund	Fees collected from Utility Fund divisions for IT services provided
5620	IT Services - Court Sp. Rev. Fund	Fees collected from Court Special Revenue Fund divisions for IT services provided

Miscellaneous Income (6000)

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

Intergovernmental (7000)

7010	State Grant	Grant funds received from the State of Texas
7020	TxDOT - STEP Grant	Grant funds received from TxDOT
7025	VEST Grant	Grant funds received for Bullet-proof Vest Program
7050	FD LEOSE Training Funds	Funds allocated by the State for training of fire enforcement officials
7100	PD LEOSE Training Funds	Funds allocated by the State for training of law enforcement officials

Other Financing Sources (8000)

8100	Transfer from WEDC	Transfer from Webster Economic Development Corporation
8101	Transfer from General Fund	Transfer from General Fund
8102	Transfer from Utility Fund	Transfer from Utility Fund
8104	Transfer from Sewer Impact Fund	Transfer from Sewer Impact 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
8204	Transfer from Sewer Impact Fund	Transfer from Sewer Impact Fund
8208	Transfer from Equipment Repl. Fund	Transfer from Equipment Replacement Fund
8211	Transfer from HOT Fund	Transfer from Hotel Occupancy Tax Fund
8219	Transfer from Court Sp. Rev. Fund	Transfer from Municipal Court Special Revenue Fund
8275	Transfer from Emergency Mgmt Fund	Transfer from Emergency Management Fund
8999	Use of PY Fund Balance	Balancing account used to present intended use of prior years' fund balance

Chart of Accounts - Expenditures / Expenses

Personnel (0000)

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

Supplies (1000)

1050	Certificate and Award	Plaques, pins, certificates, etc. for employee and council awarded recognition
1100	Chemical	Chemicals used for water and wastewater systems and landscaping
1200	Fire Prevention Supplies	Supplies for fire prevention awareness
1230	Holiday Supplies	Supplies for holiday decorations and festivities
1234	July 4th Celebration Committee	Supplies for July 4th celebration
1250	Investigative Supplies	Supplies used in health, fire, and police investigations including film & processing
1300	Kitchen & Janitorial Supplies	Kitchen & cleaning supplies (includes bottled water & vending machines supplies)
1350	Miscellaneous Supplies	Supplies of a minimal amount that are not otherwise classified
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
3031	Sales Tax Suit	Fees for services provided by city attorney and other legal counsel pertaining to sales tax suit
3050	Audit	Fees for annual audit services
3060	Contract Services	Costs for contract-negotiated services (does not include maintenance agreements)
3070	Contract Personnel	Costs for temporary personnel
3080	Financial	Fees for financial advisor, arbitrage services, bank fees, etc.
3090	Code Codification	Fees to codify Code of Ordinances
3105	Advertising	Costs for advertisements
3110	Communication	Phone service, pager, internet services, and other communication service fees
3130	Consultant	Fees for consulting services
3135	Website Development	Costs for maintaining and improving the City website
3150	Court	Fees for judge, prosecutor, court magistrates, and warrant services
3170	Disposal	Fees to dispose of debris and sludge, records, etc.
3190	Dues, Subscriptions, Books	Professional dues, license fees, member and magazine subscriptions, and books
3191	Communities in School Support	Contributions to Webster schools (account eliminated in FY 2008-09)
3210	Election	Costs associated with City elections (includes clerks, judge, ballots, supplies, etc.)
3230	E.M.S.	Fees for ambulance service
3240	Investigative Services	Costs for investigation software and reports
3250	Employee Program	EAP, Cobra admin, drug testing, vaccines, training programs, tuition reimbursement
3290	Fire Services	Stipends for part-time and auxiliary fire fighters
3310	General Insurance	Costs for property & liability insurance
3312	Sec125 Admin Fees	Administrative fees for Section 125
3330	Janitorial Services	Costs for janitorial and cleaning services of City facilities
3340	Medical Services	Costs associated with providing medical services
3350	Jury Trials	Costs for jurors, judge, and prosecutor for jury trials held by the municipal court
3390	Mosquito Control	Costs for providing mosquito control services in the City
3430	Legal Notices	Costs for posting legal notices
3440	Technology Services	Costs associated with various technology services
3450	Miscellaneous Services	Services not otherwise classified
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
3720	Sales Tax Rebates	Econ Development Agreement to reimburse a portion of sales taxes collected
3730	Tourism Services	Costs associated with tourism promotion in the City
3750	Uniform Service	Costs to service and clean uniforms for City employees
3770	Utilities	Costs to provide electric and natural gas services to City facilities
3780	Water Charges	Costs assessed by the Water division to various divisions for water used by City facilities
3790	Warrant Collection	Costs associated with warrant collection
3860	Computer Replacement	Costs associated with purchase of computers, copiers, etc. by Information Technology Fund
3870	Emergency Management	Costs associated with preparation for and execution of emergency / disaster management
3880	Information Technology	Costs assessed by the Information Technology Fund to various divisions for services rendered

Debt Service (5000)

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

Capital Outlay (7000)

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

Transfers (8000)

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

	Fiscal Year					
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Tax Year	2007	2008	2009	2010	2011	2012
Tax Rate ¹	0.24887	0.20600	0.23252	0.25750	0.28528	0.28528
Total Tax Levy and Adjustments	2,607,229	2,716,336	3,155,952	3,341,127	3,749,048	3,937,528
Collections within the Fiscal Year of the Levy ²	2,575,739	2,745,125	3,155,944	3,361,585	3,730,576	3,921,147
Collections as Percentage of Current Levy and Adjustments	98.79%	101.06%	100.00%	100.61%	99.51%	99.58%
Outstanding Delinquent Taxes	5,169	4,514	7,496	9,090	13,934	16,381
O/S Delinquent Taxes as Percentage of Current Levy and Adjustments	0.20%	0.17%	0.24%	0.27%	0.37%	0.42%
Collections in Subsequent Years	26,321	(33,303)	(7,488)	(29,549)	4,538	-
Total Collections to Date	2,602,060	2,711,822	3,148,456	3,332,037	3,735,114	3,921,147
Total Collections as Percentage of Total Tax Levy and Adjustments	99.80%	99.83%	99.76%	99.73%	99.63%	99.58%

Notes

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

² Collections exceeding the total tax levy and adjustments may reflect adjustments to assessed values in subsequent years.

Principal Property Taxpayers

Property Taxpayer	Type of Property	2014 Rank	2013-14 Assessed Value ¹	% of Assessed Value	2005 Rank	2004-05 Assessed Value ¹	% of Assessed Value
Clear Lake Regional Med Ctr	Hospital	1	\$ 112,229,844	7.2%	1	\$ 35,420,240	4.3%
Villas at Edgewater Holdings ²	Apartments	2	38,813,491	2.5%		-	0.0%
GCCFC 2007-GG9 Webster Retail LLC ³	Community Shopping Ctr	3	32,300,000	2.1%	7	15,399,110	1.9%
Marquis Clear Lake Apartments LP ⁴	Apartments	4	32,150,000	2.1%		-	0.0%
G&E Healthcare REIT Mountain Plains	Medical Office	5	26,521,253	1.7%		-	0.0%
Inland American Webster Clear Lake LP ⁵	Apartments	6	24,129,560	1.5%	5	17,696,970	2.2%
Bay Area Hospital Property Company LLC ⁶	Hospital	7	23,976,691	1.5%		-	0.0%
US Housing Partners VIII LP ⁷	Apartments	8	23,669,284	1.5%	2	21,561,700	2.6%
MPT Clear Lake ⁸	Hospital	9	21,520,276	1.4%		-	0.0%
Clear Lake Center LP	Community Shopping Ctr	10	21,382,610	1.4%	8	13,264,270	1.6%
Rockwell International	Commercial Offices		18,500,000	1.2%	3	20,022,750	2.4%
Price Baybrook Ltd	Retail Center		20,615,855	1.3%	4	18,733,970	2.3%
WDOP Sub I LP	Apartments		16,566,000	1.1%	6	16,572,980	2.0%
G & I Skylar Pointe LP ⁹	Apartments		17,500,000	1.1%	9	13,199,960	1.6%
CRP TBG Waterford LP ¹⁰	Apartments		14,327,252	0.9%	10	10,500,000	1.3%
Subtotal			\$ 444,202,116	28.4%		\$ 182,371,950	22.2%
Other Taxpayers			1,119,780,490	71.6%		639,926,140	77.8%
Total			\$ 1,563,982,606	100.0%		\$ 822,298,090	100.0%

Source: Harris County Tax Assessor-Collector

Notes

¹ Values taken from Certified Tax Roll

² Villas at Edgewater Holdings LLC purchased Villas at Edgewater from Webster Partners LP in 2012

³ GCCFC 2007-GG9 Webster Retail LLC purchased Baybrook Gateway Shopping Center from NP SSP Baybrook LLC in 2012

⁴ Maquis Clear Lake Apartments LP purchased Alexan Landing Apartments from Inland American Webster Seven Palms LP in 2012

⁵ Inland American Webster Clear Lake LP purchased Seven Palms Apartments from Benton Parkwood Partner LP in 2007

⁶ Bay Area Hospital Property Company LLC purchased Medistar property from MWH TIC B in 2012

⁷ US Housing Partners VIII LP purchased Bay Terrace Apartments from MBS Ltd in 2008

⁸ MPT Clear Lake purchased Medistar property from Medistar Webster Medical Center in 2010

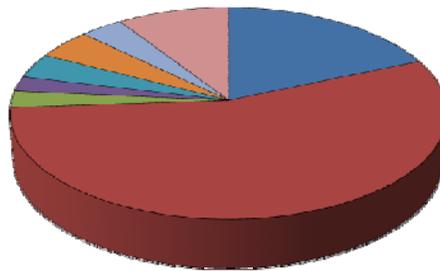
⁹ G & I VI Skylar Pointe LP purchased El Camino Village Apartments from UDR Camino Village LP in 2008

¹⁰ CRP TBG Waterford LP purchased Waterford Apartments from LaSalle Bank in 2006

Sales Tax Revenue Composite
Current Year and Nine Years Ago

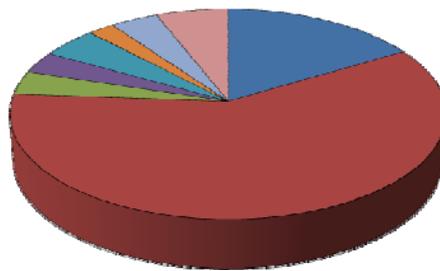
<u>Class</u>	<u>FYE 2013</u>	<u>FYE 2004</u>
Restaurants	18.6%	16.5%
Retail	55.3%	59.6%
Energy	2.5%	3.6%
Communication	2.3%	3.4%
Entertainment	3.8%	4.7%
Medical	4.6%	2.2%
Auto / Repair / Gas Stations	3.6%	4.0%
Other	9.3%	6.0%
Total	100.0%	100.0%

Sales Tax Composite - FY 2012-2013



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

Sales Tax Composite - FY 2003-2004



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

Historical Construction Values

Fiscal Year Ending	Construction Value		
	Commercial	Residential	Total
1994	\$ 14,947,054	\$ 605,952	\$ 15,553,006
1995	11,800,364	58,691	11,859,055
1996	12,675,434	455,986	13,131,420
1997	20,139,194	277,783	20,416,977
1998	20,144,697	765,182	20,909,879
1999	141,648,826	1,248,036	142,896,862
2000	25,867,963	2,499,059	28,367,022
2001	35,810,563	1,149,025	36,959,588
2002	27,073,456	3,998,830	31,072,286
2003	43,990,629	6,343,704	50,334,333
2004	82,908,734	5,729,502	88,638,236
2005	119,047,480	34,011,509	153,058,989
2006	73,883,940	3,835,835	77,719,775
2007	103,972,257	371,490	104,343,747
2008	51,404,669	70,500	51,475,169
2009	35,249,755	779,195	36,028,950
2010	34,477,989	5,462,484	39,940,473
2011	21,696,845	6,145,098	27,841,943
2012	90,909,768	10,403,075	101,312,843
2013	57,654,555	4,867,605	62,522,160

Source: City of Webster Building Division.

Miscellaneous Statistical Data
September 30, 2013

Date of Incorporation	March 8, 1959
Form of Government	Manager / Council
City Population (2010 Census)	10,400
Area	6.64 square miles
Miles of Street	24.9
<u>Fire Protection</u>	
Number of Stations	2
Number of Firefighters	27
<u>Police Protection</u>	
Number of Stations	1
Number of Sworn Officers	49
<u>Water Division</u>	
Number of Active Accounts	1,173
Average Daily Water Consumption (gallons)	1,797,000
Miles of Water Mains	50.7
<u>Wastewater Division</u>	
Average Daily Sewage Treatment (gallons)	1,426,000
Miles of Sanitary Sewer Lines	32.9
Miles of Storm Sewer Lines	25.5
Building Permits Issued	145
<u>Recreation</u>	
Number of Parks	5
Civic Center	1
<u>Employees</u>	
Full-Time	145
Part-Time	28
Number of Registered Voters	3,709
Number of Votes Cast in Last Municipal Election	186

Source: Various City Departments.

Area Demographic Profile

Demographic Profile

2010 Census, 2013 Estimates, 2018 Projections
Calculated using Proportional Block Groups

Lat / Lon: 29.54095 / - 95.14396

Webster/ Baybrook Trade Area
Centered on Baybrook Mall

10.00 mi
Radius

Population

2010 Census Population	560,815
2013 Estimated Population	588,618
2018 Projected Population	637,735

Age Distribution (2013)

0 to 16 Years	24.2%
16 to 18 Years	3.1%
18 to 21 Years	4.0%
21 to 65 Years	58.8%
65 Years +	9.9%
Median Age	34.6

Household Income

\$150,000 +	11.6%
\$100,000 to \$149,999	16.8%
\$75,000 to \$99,999	14.0%
\$50,000 to \$74,999	18.2%
\$35,000 to \$49,999	12.7%
\$34,999 or Less	26.7%
Est. Average Household Income (2013)	\$82,656
Est. Per Capita Income (2013)	\$29,715

Education

Adult Population (25 Years or Older)	372,031
Less than College	63.0%
College	27.2%
Graduate	9.8%

Employment Status

In Armed Forces	0.2%
Civilian, Employed	65.4%
Civilian, Unemployed	5.4%
Not in Labor Force	29.0%

Occupation

Population 16+ by Occupation	297,822
Management, Business & Financial	14.8%
Professional & Related Occupations	28.3%
Sales and Office Support Occupations	23.7%
Service	10.3%
Farming, Fishing, and Forestry	0.2%
Construction, Extraction & Maintenance	10.2%
Production, Transport & Material Moving	12.5%

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 (\$5,000) having a useful life of several years (also called fixed assets).
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 fixed 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 fixed assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period.

**Distinguished Budget
Presentation Award Program**

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents. The document is graded as a Policy Document, a Financial Plan, an Operations Guide and as a Communications Device.

Division

The basic organizational unit of the city which is functionally unique in its delivery of services.

Encumbrances

Obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund

A proprietary fund type established to finance and account for an operation that is financed and operated in a manner similar to private business enterprises - whereby the intent is that the costs (expenses, including depreciation) of providing goods or services to external customers on a continuing basis be financed or recovered primarily through user charges. Examples of enterprise funds are those for water and wastewater services.

Expenditures

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. Note: Encumbrances are not considered expenditures.

Expenses

Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges that are presumed to benefit the current fiscal period.

Financial Advisor

A consultant who provides advice on any of a variety of issues related to financial matters, particularly with the issuance of debt. The financial advisor for the City is U.S. Capital Advisors LLC.

Fiscal Policy

The city's policy with respect to revenues, spending and debt management. These govern the ability of the city to provide services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of the annual budget.

Fiscal Year (FY)

A designated 12-month accounting period. The fiscal year for the City begins on October 1 and ends on September 30 of the following year.

Fixed Charges

Expenses (the amount of which is more or less fixed). Examples are interest, insurance, and contributions to pension funds.

Franchise Fee

A charge by the city for a special privilege granted by the city permitting the continued use of public right-of-way, usually involving elements of monopoly and regulations (e.g., Time Warner Cable, CenterPoint Energy).

Full Faith and Credit

A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Full-Time Equivalent (FTE)

A measure of authorized personnel calculated by dividing hours of work per year by the number of hours worked per year by a full-time employee.

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which the city is responsible (e.g., Public Safety).

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.

Permanent Part-time	A permanent part-time employee is one who is scheduled a determined number of hours less than 40 hours per week. Permanent part-time employees may be granted specific benefits such as a prorated amount of sick leave, vacation leave, and personal holiday hours. Permanent part-time employees participate in the City's retirement plan if they are required to work at least 1,000 hours per year.
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 Moody's Investor Services and 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 (Mike Sullivan).
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
EMC	Emergency Management Coordinator
EMS	Emergency Medical Services
ER	Equipment Replacement
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation (Bonds)
HB	House Bill
HCAD	Harris County Appraisal District
HOT	Hotel Occupancy Tax
I & S	Interest & Sinking
IT	Information Technology
LEOSE	Law Enforcement Officers Standards & Education
O & M	Operations & Maintenance
MCSR	Municipal Court Special Revenue
PD	Police Department
PO	Purchase Order
PSSR	Public Safety Special Revenue
PW	Public Works
TCO	Telecommunications Officer
TIRZ	Tax Increment Reinvestment Zone
UF	Utility Fund
WEDC	Webster Economic Development Corporation