

City of Webster, Texas

Annual Budget



1980

2015

Fiscal Year 2014-2015





CITY OF WEBSTER, TEXAS ANNUAL BUDGET

FISCAL YEAR
OCTOBER 1, 2014 – SEPTEMBER 30, 2015

ADOPTED

ON
SEPTEMBER 16, 2014

THE MAYOR AND CITY COUNCIL

Donna Rogers, Mayor
Alexandra Dietrich, Mayor Pro Tem
Diana Newland, Councilmember
Larry Tosto, Councilmember
Doug North, Councilmember
Natalie Dolan, Councilmember
Martin Graves, Jr., Councilmember

Wayne J. Sabo
City Manager

This budget will raise less total property taxes than last year's budget by \$265,273 or 6.20%, and of that amount \$72,700 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF WEBSTER

WEBSTER, TEXAS

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Shannon Hicks	Director of Public Works
Danny Presley	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: Aerial views of the City of Webster in 1980 and 2015 reveal the growth that has occurred over the last thirty-five years. Pictured is IH-45 from NASA Parkway (foreground) to El Dorado Boulevard (background).



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Webster
Texas**

For the Fiscal Year Beginning

October 1, 2013

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, 2013. 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 calendar, fund structure, organization chart, and employee count history.

Policies

This section includes the City's financial management policies.

Budget Summaries

Several consolidated schedules of all City funds are presented to give an overall perspective of the upcoming budget as well as historical, estimated and projected fund balances.

Operating Budgets (Page 52 - 245)

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 198 - 233)

This section presents the City's plan for development for Fiscal Years 2015 - 2019. 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 246 - 263)

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 16, 2014

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, 2014 (FY 2014-15). 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.

It is exciting to announce that the City of Webster has not just recovered from the economic downturn it faced in 2010 but will likely report the highest sales tax ever received by the end of this fiscal year. Sales tax revenue for FY 2014-15 is expected to increase by an additional 2.7% over the substantial gain seen in FY 2013-14. Sears Outlet and Harbor Freight Tools now have successful stores in Webster. Luby's Incorporated has opened its Luby's/Fuddrucker's dual combination concept in Webster. Rising property values are foreseen with the opening of Bay Area Regional Medical Center and the recent groundbreaking for the Webster Rehabilitation Hospital. The Webster Economic Development Corporation's "destination development" project is coming to fruition after an agreement was reached with the premier entertainment venue, TopGolf. Other entities are expected to locate within the project area in the coming years.

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 2014-15 Annual Budget includes total resources of \$38,805,430 and expenditures of \$38,652,640, including transfers and planned use of fund balance. With property values increasing, the ad valorem tax rate can decline and still fund major capital items. To be mentioned in greater detail, the Utility Fund budget raises the wastewater volumetric rate and the capital reserve fee. 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, 2014, and the projected balance for the fiscal year ending September 30, 2015. As allowed by policy, the City plans to use \$585,600 of fund balance in the upcoming year to reduce the property tax rate and complete capital projects.

	As of 09/30/2012	As of 09/30/2013	Estimated 09/30/2014	Projected 09/30/2015
Unassigned Spendable Fund Balance	\$10,236,252	\$11,190,474	\$12,596,614	\$12,011,014
% of Total Budgeted Expenditures	57.4	62.3	70.7	61.8

GENERAL FUND REVENUES

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

Sales Tax

The largest revenue source in the General Fund is sales tax. While sales tax is extremely difficult to predict, the FY 2014-15 Annual Budget anticipates revenue to be \$11,691,000, a 2.7% increase from last year's estimate of \$11,387,540. While modest increases from existing stores are anticipated next year, the growth from new stores will be partially offset by the loss of one major retailer who recently relocated just outside of the city limits.

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 \$1,614,657,127, 2.6% above the 2013 adjusted taxable value. Current property tax revenue is estimated to be \$2,531,800. With the increase in property value, the FY 2014-15 Annual Budget reflects a property tax rate of \$0.24874 per \$100 of valuation, 7.7% less than the \$0.26960 tax rate that was adopted for 2013.

Other Revenues

Municipal court fines and fees are expected to be \$1,159,210, 1.6% below the previous year's forecast of \$1,178,150. Construction permits are expected to be \$293,750, an increase of \$5,700 over FY 2013-14. The amounts charged to Clear Lake Emergency Medical Corps and Acadian Ambulance Service, Inc. for City services total \$207,000 after new contracts were approved in 2013.

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 2014-15 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. Further, any 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.
- The Human Resources Division budget includes a supplemental request of \$15,000 to hire a consultant to conduct a city-wide salary survey. The results of this survey will be used to determine whether any adjustments are necessary to the pay plan in future years.

Two positions, Deputy Court Clerk and Utility Crewman II, remain unfunded for FY 2014-15 as the duties for each are being evaluated.

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 \$7,160,180 to \$7,757,540. Some noteworthy items for the Police Department include:

- Four Patrol Officer positions have been reclassified into four Corporal positions to provide better command and control of each shift. Personnel costs in the Police-Patrol Division increase by \$30,740 accordingly.
- The Jailer position has seen significant turnover and remains difficult to fill. The FY 2014-15 Annual Budget eliminates this position to save approximately \$58,500.
- Due to the increase in clerical responsibilities within the department, the Police-Administration Division adds an Administrative Assistant position at a cost of \$63,060.

Fire Department

Fire prevention, fire suppression, and emergency medical services remain a high priority. The FY 2014-15 Annual Budget contains Fire Department expenditures of \$2,429,620. Major changes include:

- The Fire-Operations Division adds three Shift Commander positions to provide experienced leadership on each shift and ensure a core group of professionals are available during a disaster. Because the Shift Commander will take the place of a firefighter on an engine, three Firefighter positions have been eliminated. The net cost for this personnel adjustment is approximately \$158,000.
- The City selected a new provider of emergency medical services in 2013. The savings from this change are reflected by the \$179,350 decline to the EMS Services account.
- A new federal mandate requires all public safety radios to be time division multiple access (TDMA) mode beginning in 2016. The Fire-Operations Division includes \$216,890 to purchase thirty-eight of these radios in FY 2014-15.

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 \$653,670 in FY 2014-15 from \$3,136,770 to \$3,790,440 with changes to the following:

- The flooring inside the City Hall, Public Works, and Recreation buildings is showing its age. A supplemental request of \$155,000 can be found in the Public Works-Maintenance budget to replace the carpet at each location.
- Public Works-Parks Maintenance includes a \$320,000 supplemental request to construct a splash pad at Texas Avenue Park. This kid-friendly feature will allow water play at the park without the liability and expense of a swimming pool.
- Property maintenance increases by \$60,000 to replace the fencing at Green Acres Park and Walnut Park.

COMMUNITY DEVELOPMENT

There are three divisions within Community Development: Administration, Building, and Recreation. Duties of Community Development are comprehensive land use planning; building permitting and inspection; code enforcement; and recreation and educational program development. The budget increases by \$121,470 to \$1,709,550 with these notable items:

- The City must purchase a wide-format color scanner to replace the current black-and-white unit. An appropriation of \$27,000 is included for this purpose.
- The global positioning satellite hardware and software that is used for mapping must be replaced at a cost of \$8,000.
- Building inspections and code enforcement will become more efficient in the field by purchasing computer tablets at a cost of \$3,000. An additional \$5,300 will be used to replace two portable radios.

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 1% for commercial customers. Residential and apartment consumption is expected to remain flat. Including a planned use of reserves in the amount of \$424,800, utility revenue is expected to increase from an anticipated \$4,686,520 in FY 2013-14 to \$5,316,130 in FY 2014-15.

Water Rates

The FY 2014-15 Annual Budget preserves the base and volumetric rates that were charged during 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 charges 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 a departure from the 2013 plan, the volumetric rate will increase from \$4.51 to \$4.56 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 \$0.15 per month or \$1.80 per year. The schedule below reflects the change to the monthly wastewater rates:

Class	Current	Adopted
Residential	\$ 4.51	\$ 4.56
Apartment	\$ 4.51	\$ 4.56
Commercial	\$ 4.51	\$ 4.56

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. The drainage rate will remain unchanged in the FY 2014-15 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 by 2016. 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 2016, 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 \$0.54 per 1,000 gallons, the typical resident who consumes 5,000 gallons of water during FY 2014-15 will see a charge of \$1.62 per month or \$19.44 per year.

A schedule of the capital reserve charge for each year is shown below.

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 decrease from \$2,831,960 in the previous year to \$2,767,650 in FY 2014-15. 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 are expected to decrease by \$23,630 to a total of \$434,510.
- Water tanks must be repaired and painted every ten years. Knowing that this activity would soon be required, a \$500,000 transfer from the Utility Fund to the Water/Sewer Construction Fund was made during FY 2013-14. An additional transfer of \$750,000 in FY 2014-15 will fully fund this expense.
- The transfer to the Debt Service Reserve Fund increases by \$102,850 with the corresponding increase to the capital reserve fee.

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 Annual Budget for FY 2014-15 shows expenses of \$2,335,570, a decrease of \$38,480 from the previous year. Various Wastewater Division deviations are shown below.

- Lift station maintenance costs increase by \$16,000 to rehabilitate lift station #17 while treatment plant maintenance rises by \$10,840 for scheduled grease removal at the lift stations and main wet well.
- Capital expenses reflect the \$20,000 acquisition of a sewer push camera to replace existing equipment.
- Transfers to the Water/Sewer Construction Fund decrease by \$100,000 due to the overhaul of lift station wet wells in FY 2013-14.

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 decreases by \$66,090 to \$212,910 in FY 2014-15 and includes the following items:

- A Utility Crewman II position will remain vacant and unfunded during FY 2014-15 as the daily operations of this division are being evaluated.
- Collection system maintenance decreases by \$75,000 after upgrades were made to the sweeper pit in the previous year.
- Consultant fees decrease by \$21,500 with the completion of the five-year storm water management program.

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 six special revenue funds. They are Hotel Occupancy Tax, Municipal Court Programs, Public Safety, Tax Increment Reinvestment Zone, Grant, and PEG Channel.

HOTEL OCCUPANCY TAX FUND

The Hotel Occupancy Tax Fund records the receipt and distribution of the City's hotel occupancy tax, which is levied at 5% of the room rental rates. Authorized by state statute and approved by City Council, expenditures must promote tourism and the hotel industry. Currently, seventeen hotels are located within the City of Webster. Revenues in the Annual Budget for FY 2014-15 total \$1,197,950, a 36% 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 \$79,160.

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 2014-15 Annual Budget totals \$207,360.

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 2014-15, the City may apply for grants totaling \$484,890.

PUBLIC SAFETY FUND

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. Expenditures of \$131,600 are anticipated.

PEG CHANNEL FUND

This fund was created to accumulate money for a public, educational, and government access channel. Funding for this channel is derived from local cablevision franchisees in accordance with Chapter 66 of the Texas Utilities Code. The FY 2014-15 Annual Budget anticipates annual revenue of \$30,260.

MAJOR ISSUES – DEBT SERVICE FUND

This fund is used to accumulate a dedicated portion of property taxes for payment of the City's general debt. Additionally, the Webster Economic Development Corporation transfers \$330,030 into this fund to service the debt that was issued for renovation and expansion of the Emergency Operations Center and Police Department building. To lower the property tax rate in FY 2014-15, the General Fund will transfer \$103,900 and the Debt Service Fund will use \$100,000 of reserves. Revenue from current property tax collection is expected to be \$1,507,300. Expenditure appropriations for FY 2014-15 total \$2,042,220.

Payments on bonded debt comprise only 5.3% of all appropriations included in the FY 2014-15 Annual Budget. Payments over the next seven years will average \$2,145,277. If no additional debt is issued, the average annual debt service will fall considerably in FY 2021-22 to \$434,652. The current Capital Improvements Program does, however, reflect the possibility of 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 2014-15 Annual Budget reflects expenses in the Information Technology Fund of \$875,010. The budget increases by \$14,320 with these notable items:

- Fiber optic network fees decline by \$18,200 with the execution of a new service agreement.
- The third phase of the desktop replacement program identifies ten computers for replacement in FY 2014-15 compared to the forty machines purchased last year. Related expenses decline by \$29,650.
- Capital outlay reflects a supplemental request of \$68,000 to acquire audio/video equipment for the Civic Center. Accumulated reserves will cover this cost.

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 2014-15. The \$578,000 expense budget contains the replacement of thirteen vehicles and one piece of equipment. A breakdown by department is shown below.

Department	Vehicles/Equipment
Police	6
Public Works	7
Wastewater	1

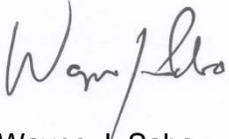
EMPLOYEE BENEFIT TRUST FUND

The purpose of this fund is to account for all costs of providing health and dental insurance to employees. Each division is charged based upon the number of employees and the type of insurance coverage they select. The FY 2014-15 Annual Budget anticipates expenses of \$2,250,000.

CONCLUSION

Conservative management has 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 can be lowered, and major capital projects can be funded with cash instead of debt.

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.

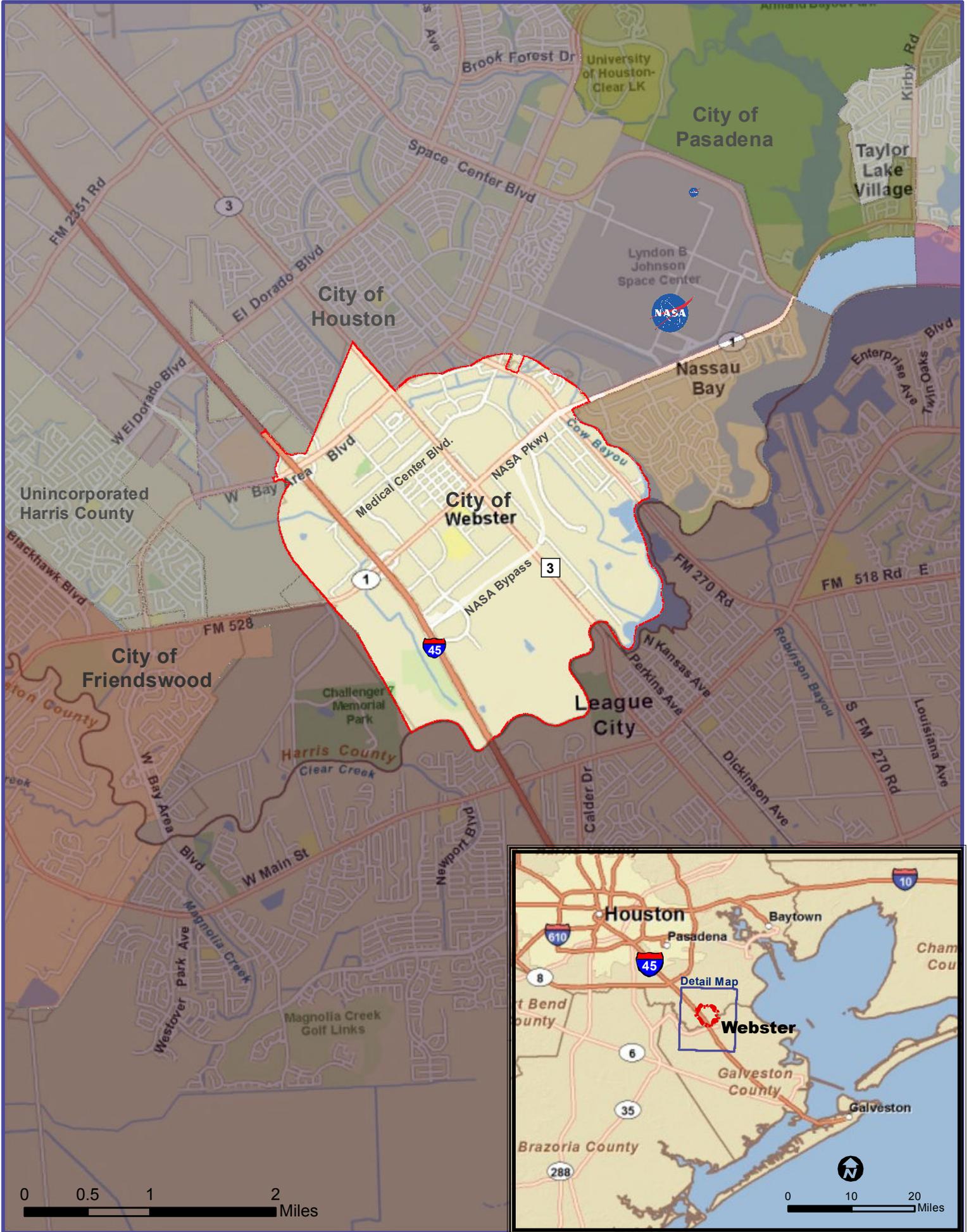
Webster has had its share of tragic events and setbacks. Only a few houses remained standing after the great 1900 hurricane, which killed thousands in Galveston. About half of Webster's population left after the storm. Just when Webster began prospering again, an early, severe freeze decimated the local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

City Council approved a comprehensive Debt Management Policy on September 2, 2014. The City will maintain debt management practices that will provide for the protection of bond ratings; the maintenance of adequate debt service reserves; compliance with debt covenant provisions; and appropriate disclosure to investors, underwriters and rating agencies.

The term of any City debt issue, including lease-purchases, shall not exceed the useful life of the assets being acquired by the debt issue.

All debt issuance shall comply with Federal, State and City charter requirements and adhere to Federal arbitrage regulations.

Capital Projects

Capital projects shall be submitted to the City Council for approval and shall include the following items:

- A summary of the proposed programs;
- A list of all capital improvements which are proposed to be undertaken during the ensuing five fiscal years, with appropriate supporting information of the necessity for such improvements;
- The cost estimates, method of financing, and recommended time schedules for each such improvement; and
- The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

The City will develop a multi-year capital projects plan and update it annually. The City will estimate the costs and potential funding sources for each capital project included in the plan.

The City shall utilize the most beneficial method of financing capital projects from the following sources: cash, bonds, short-term notes, joint financing with other governmental entities, special assessments, and federal and state grant programs.

The City will carry out the capital improvements plan and fund the capital project budgets in accordance with the capital projects plan.

The City will include the cost of operations of the capital project in the operating budget during the year of completion. Future operating costs associated with the new capital projects will be projected and included in the operating forecasts.

Long-term Financial Plan

The City Council establishes long-term priorities through various meetings, including the strategic planning session. These priorities are then incorporated into current and future budgets through departmental goals and objectives.

The City shall establish and maintain a long-term financial plan that projects future revenues, expenditures, fund balances, and cash flow needs. The plan is reviewed on an annual basis and adjusted, if necessary, to meet the needs of the City. Because of the inherent inaccuracy of forecasting revenues and expenditures for many years, the long-term financial plan is not published. It is, instead, an internal document that is used in preparing the annual budget.

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 2014-15 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.

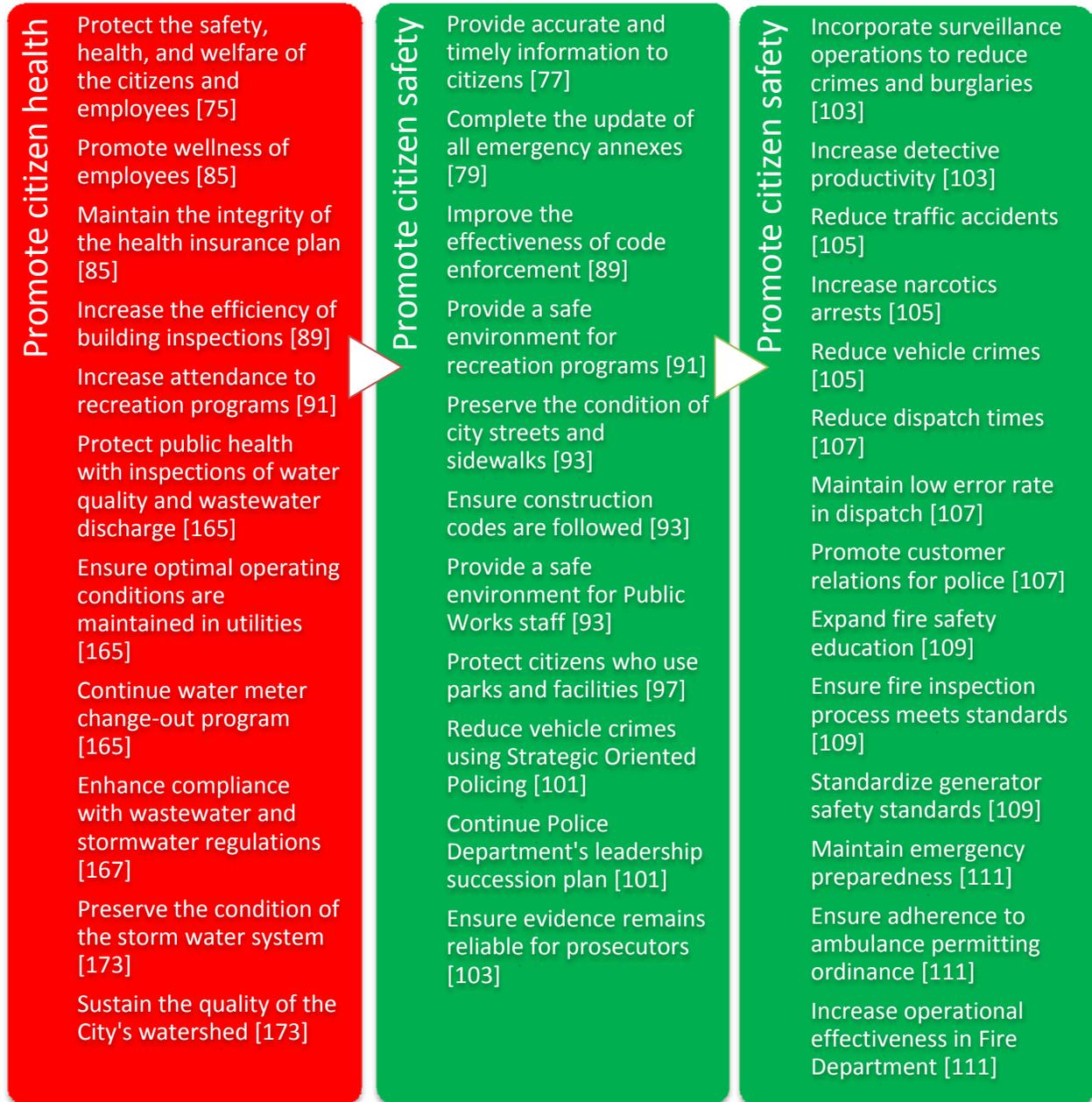
The prevailing topic during this year's strategic planning session was the recognition of significant expenditures facing the City in the future. An unfunded mandate by the federal government will necessitate the purchase of new radios for Police and Fire in 2015. Personnel issues such as the reclassification and addition of certain positions, 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.

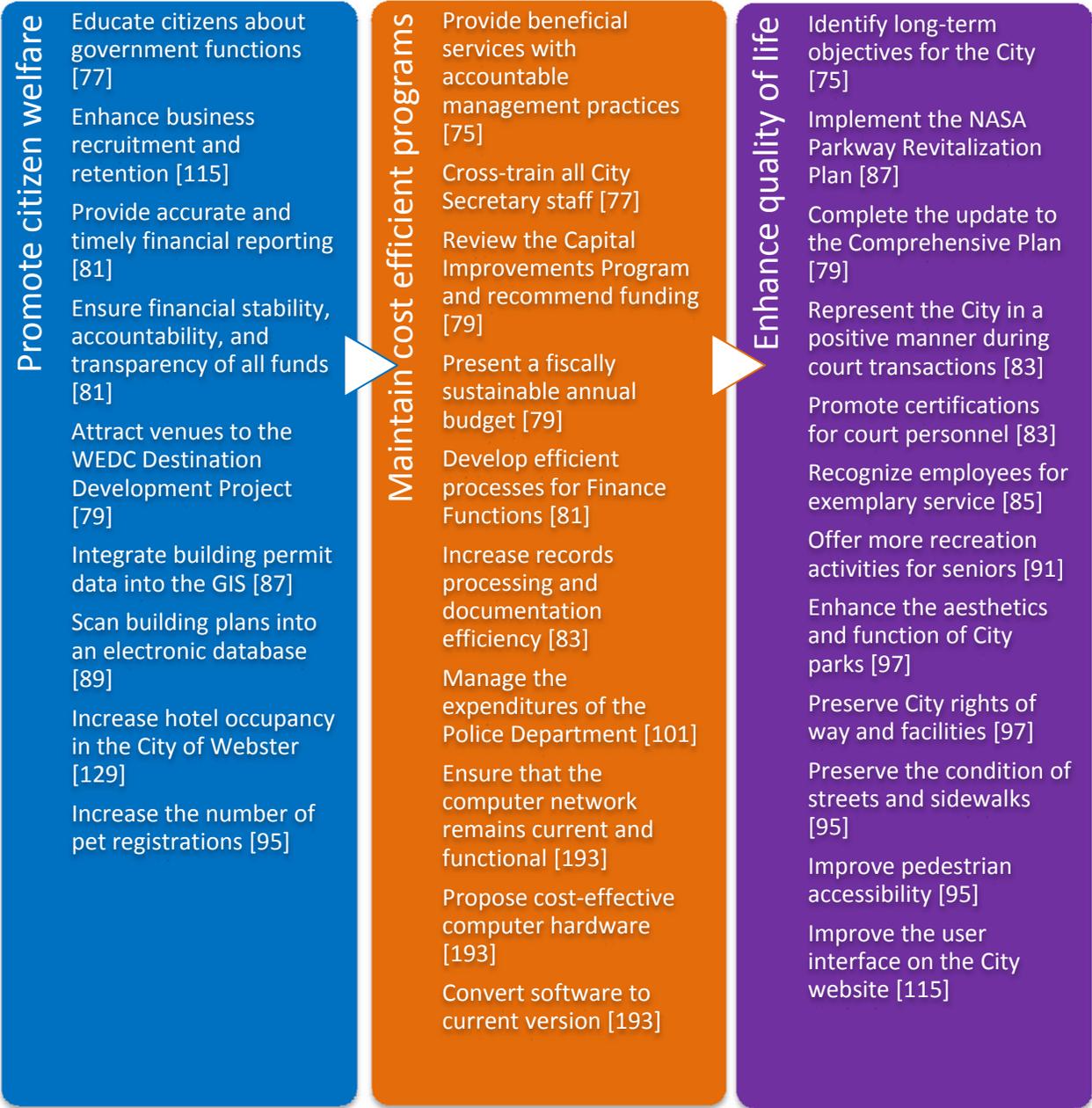
City Council has been presented with the five-year Capital Improvements Program (CIP) for the City of Webster. The CIP identifies \$29,546,300 of projects to be completed between fiscal years 2015 – 2019. Of that amount, projects totaling \$6,820,000 are expected to begin during fiscal year 2014-15. 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 Goals and Short-Term Objectives

It is the City of Webster mission statement that steers the long-term goals of the City. In turn, the annual budget incorporates many short-term objectives to incrementally reach the stated goal. The graph on the following pages lists the five key elements of the mission statement, the FY 2014-15 division goals associated with each, and the corresponding page number where the division goals can be found. The related division objectives reflect the steps that will be taken to accomplish that division's goals. Readers are encouraged to refer to the detailed information about each division's goals and objectives.

“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





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 29)

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 31)

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, 2014.

Preliminary Tax Rolls Received (June 3)

Preliminary appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$1,516,472,233 in 2014.

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 2014-15 Proposed Budget is Filed with City Secretary (July 15)

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 \$38,732,460 (including interfund transfers) and a proposed total tax rate of \$0.24500 per \$100 of valuation based upon preliminary tax data.

Council Budget Work Sessions (July 29)

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 22)

Certified appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$1,614,657,127. The Finance division performs the effective and rollback tax rate calculations as required by State law. The effective tax rate is calculated to be \$0.26545 per \$100 valuation with a rollback rate of \$0.28907 per \$100 valuation.

Public Hearing Held on Proposed Budget (September 2)

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 2014-2015 Annual Budget (September 16)

Council approves an ordinance adopting the budget for the fiscal year beginning on October 1, 2014 with total appropriations of \$38,652,640.

Public Hearing Held on Proposed Tax Rate (Not Applicable to FY 2014-15)

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 7)

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 \$0.15679 per \$100 valuation and a debt service tax rate of \$0.09195 per \$100 valuation.

FY 2014-15 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 29	<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 31	<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 15 th .
July 15	<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 21 – August 1	<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 21	<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 22	<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 2	<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 4	<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 9	<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 16	<u>Adopt the Budget</u> This is a meeting to adopt the annual budget by ordinance upon one reading.
October 7	<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 7 is the 46th day from receipt of roll.</i>

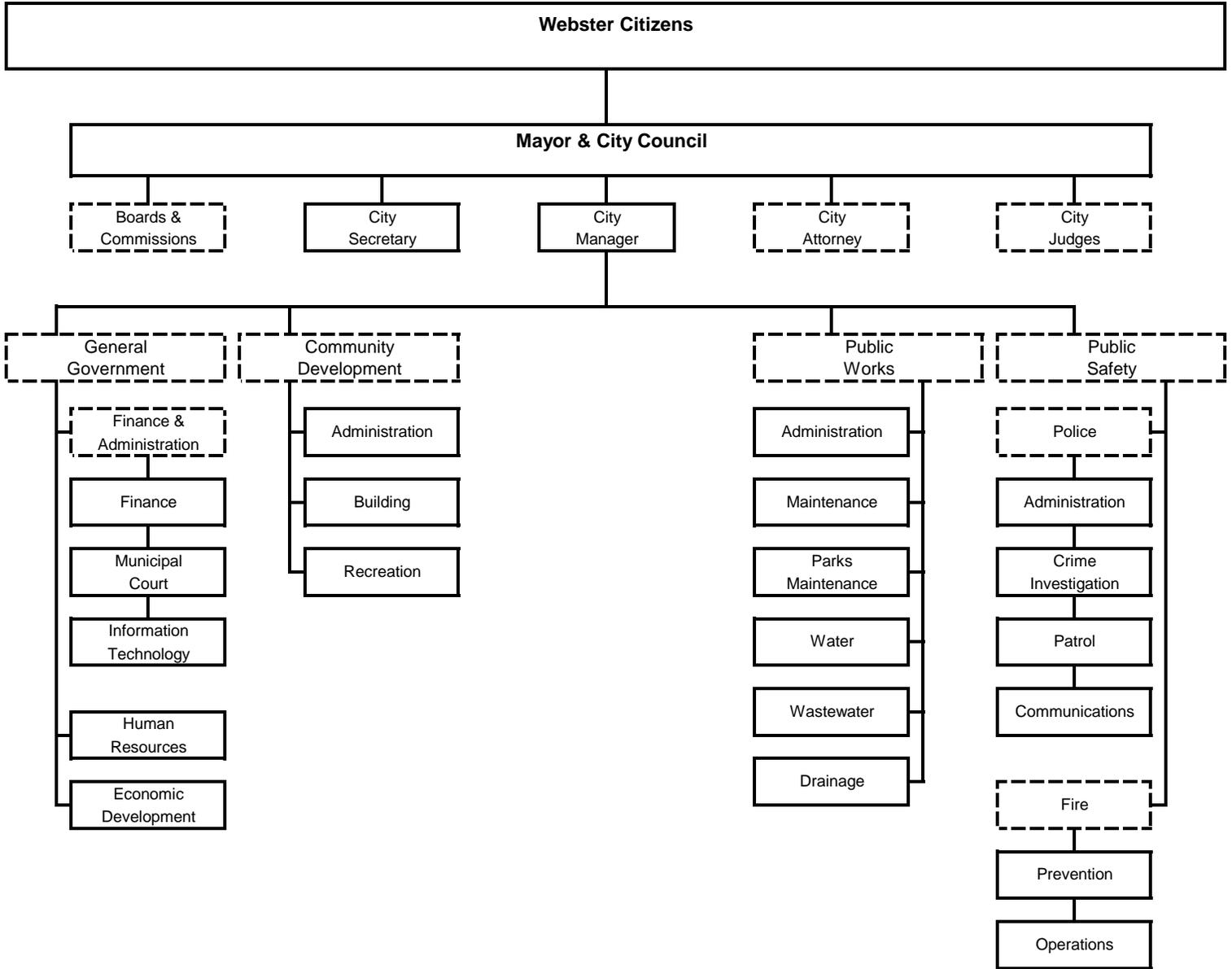
Fund Structure / Overview

Total Budget - All Funds			\$ 38,652,640
	Governmental Funds		
	General Fund		\$ 19,448,170
	Debt Service Funds		
	General Debt Service Fund		\$ 2,042,220
	Special Revenue Funds		
	Hotel Occupancy Tax Fund		\$ 1,197,950
	Municipal Court Fund		\$ 79,160
	Public Safety Fund		\$ 131,600
	TIRZ Fund		\$ 207,360
	Grant Fund		\$ 484,890
	PEG Channel Fund		\$ 30,260
	Proprietary Funds		
	Enterprise Funds		
	Utility Fund		\$ 5,316,130
	Utility Interest & Sinking Fund		\$ 524,330
	Internal Service Funds		
	Equipment Replacement Fund		\$ 578,000
	Information Technology Fund		\$ 875,010
	Employee Benefits Trust Fund		\$ 2,250,000
	Component Unit		
	Webster Economic Development Corporation Fund		\$ 3,901,540
	WEDC Debt Service Fund		\$ 1,586,020

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



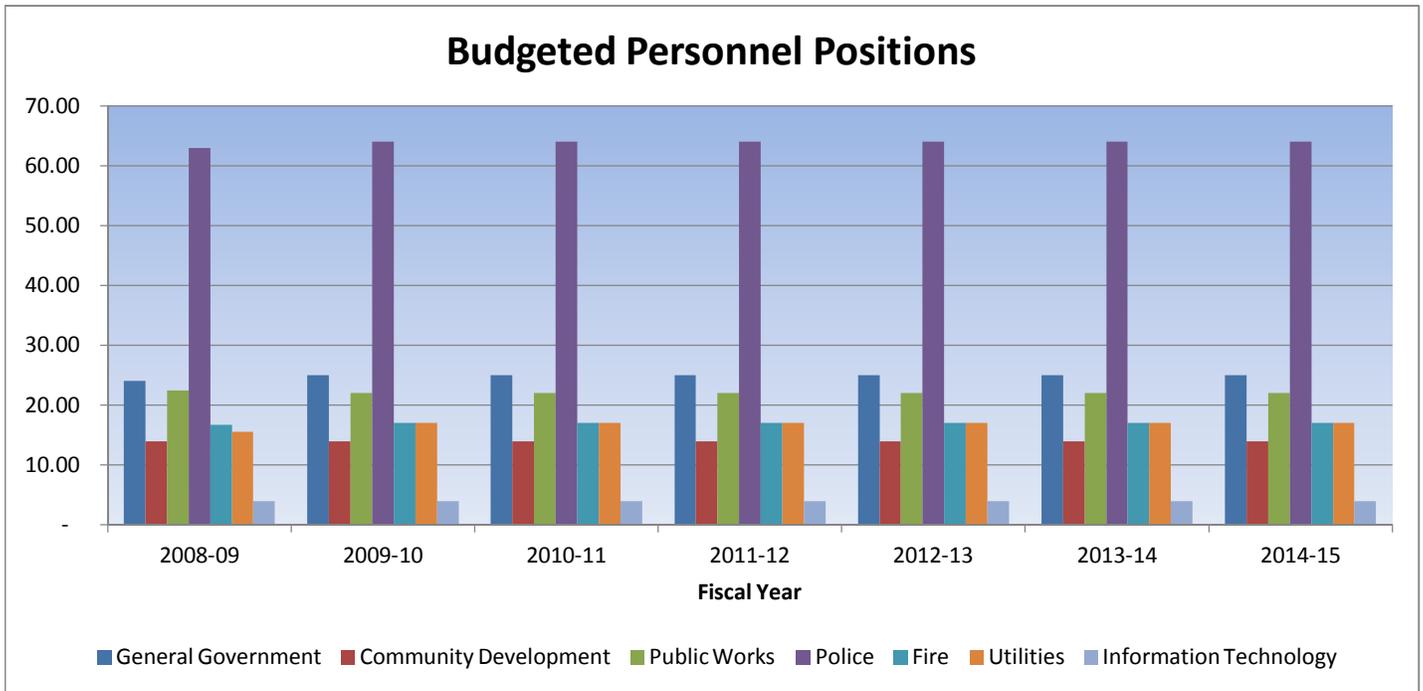
Legend:

- Denotes Functions, Departments, and Appointments
- Denotes Divisions

Budgeted Personnel Positions

<u>Function</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
General Government	24.00	25.00	25.00	25.00	25.00	25.00	25.00
Community Development	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Public Works	22.50	22.00	22.00	22.00	22.00	22.00	22.00
Police	63.00	64.00	64.00	64.00	64.00	64.00	64.00
Fire	16.67	17.00	17.00	17.00	17.00	17.00	17.00
Utilities	15.50	17.00	17.00	17.00	17.00	17.00	17.00
Information Technology	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Total	159.67	163.00	163.00	163.00	163.00	163.00	163.00

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



Budgeted Personnel Positions by Division (Full-time Equivalents)

	Fiscal Year						
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<u>General Fund</u>							
General Government							
City Secretary	4.00	4.00	4.00	4.00	4.00	4.00	4.00
City Manager	1.00	2.00	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
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Economic Development	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Development							
Administration	6.00	6.00	6.00	6.00	6.00	6.00	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	3.00	3.00	3.00	3.00	5.00	5.00
Maintenance	11.00	10.00	10.00	10.00	10.00	10.00	10.00
Parks Maintenance	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Engineering	2.00	2.00	2.00	2.00	2.00	-	-
Police							
Administration	6.00	4.00	4.00	4.00	4.00	4.00	5.00
Crime Investigation	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Patrol	35.00	37.00	37.00	37.00	38.00	38.00	37.00
Communications	16.00	16.00	16.00	16.00	15.00	15.00	15.00
Fire							
Prevention	2.67	3.00	3.00	3.00	3.00	3.00	3.00
Operations	14.00	14.00	14.00	14.00	14.00	14.00	14.00
General Fund Total	140.17	142.00	142.00	142.00	142.00	142.00	142.00
<u>Utility Fund</u>							
Water	8.25	8.50	8.50	8.50	8.50	8.50	8.50
Wastewater	7.25	6.50	6.50	6.50	6.50	6.50	6.50
Drainage	-	2.00	2.00	2.00	2.00	2.00	2.00
Utility Fund Total	15.50	17.00	17.00	17.00	17.00	17.00	17.00
<u>Information Technology Fund</u>							
Information Technology	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Information Technology Fund Total	4.00						
Total City Positions (FTE)	159.67	163.00	163.00	163.00	163.00	163.00	163.00

Notes:

Beginning in 2013-14, the Engineering division is 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.
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 2014 - 2015

	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	TIRZ	Grant
Fund Balance at 9/30/2013	\$ 11,190,474	\$ 847,921	\$ 2,191,847	\$ 169,390	\$ 122,339	\$ 853,313	\$ -
Estimated Fund Balance							
Revenue ¹	18,681,050	2,029,050	1,189,180	75,710	74,490	195,210	472,220
Expenditures	(17,274,910)	(1,911,430)	(411,230)	(79,000)	(71,120)	-	(472,220)
Subtotal	1,406,140	117,620	777,950	(3,290)	3,370	195,210	-
Estimated at 9/30/2014	\$ 12,596,614	\$ 965,541	\$ 2,969,797	\$ 166,100	\$ 125,709	\$ 1,048,523	\$ -
% Change from Prior Year	12.6%	13.9%	35.5%	-1.9%	2.8%	22.9%	0.0%
Projected Fund Balance							
Revenue ¹	18,862,570	1,942,220	1,197,950	75,160	25,500	207,360	484,890
Expenditures	(19,448,170)	(2,042,220)	(1,197,950)	(79,160)	(131,600)	(207,360)	(484,890)
Subtotal	(585,600)	(100,000)	-	(4,000)	(106,100)	-	-
Projected at 9/30/2015	\$ 12,011,014	\$ 865,541	\$ 2,969,797	\$ 162,100	\$ 19,609	\$ 1,048,523	\$ -
% Change from Prior Year	-4.6%	-10.4%	0.0%	-2.4%	-84.4%	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	Enterprise Funds ²		Internal Service Funds			Component Unit		Total All Funds
	Utility Fund	Utility Int & Sinking	Equipment Replacement	Information Technology	Employee Benefit Trust	WEDC Fund	WEDC Debt Service	
\$ 88,654	\$ 4,063,991	\$ 11,666	\$ 2,692,919	\$ 289,248	\$ 9	\$ 3,771,730	\$ 141,520	\$ 26,435,021
28,820	4,686,520	565,220	609,910	762,250	1,930,010	3,800,610	1,594,130	36,694,380
-	(5,034,180)	(563,310)	(637,220)	(735,340)	(1,930,000)	(3,096,110)	(1,593,070)	(33,809,140)
28,820	(347,660)	1,910	(27,310)	26,910	10	704,500	1,060	2,885,240
\$ 117,474	\$ 3,716,331	\$ 13,576	\$ 2,665,609	\$ 316,158	\$ 19	\$ 4,476,230	\$ 142,580	\$ 29,320,261
32.5%	-8.6%	16.4%	-1.0%	9.3%	111.1%	18.7%	0.7%	10.9%
30,260	4,891,330	524,600	729,570	807,560	2,250,010	3,901,540	1,586,960	37,517,480
(30,260)	(5,316,130)	(524,330)	(578,000)	(875,010)	(2,250,000)	(3,901,540)	(1,586,020)	(38,652,640)
-	(424,800)	270	151,570	(67,450)	10	-	940	(1,135,160)
\$ 117,474	\$ 3,291,531	\$ 13,846	\$ 2,817,179	\$ 248,708	\$ 29	\$ 4,476,230	\$ 143,520	\$ 28,185,101
0.0%	-11.4%	2.0%	5.7%	-21.3%	52.6%	0.0%	0.7%	-3.9%

City of Webster, Texas
Budget Summary
Budget Year 2014 - 2015

Revenues	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	TIRZ	Grant
Property Taxes	\$ 2,541,170	\$ 1,507,300	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	11,691,000						
Franchise & Local Taxes	1,545,300		1,195,370				
Permit Fees	409,120						
Court Fines & Fees	1,159,210			75,070			
Charges for Service	387,950						
Miscellaneous Income	122,670	990	2,580	90	25,500	1,080	-
Intergovernmental	-					76,280	471,000
Other Financing Sources	585,600	100,000	-	4,000	106,100		
Total Revenue before Transfers	18,442,020	1,608,290	1,197,950	79,160	131,600	77,360	471,000
Transfers from Other Funds	1,006,150	433,930	-	-	-	130,000	13,890
Total Revenue	19,448,170	2,042,220	1,197,950	79,160	131,600	207,360	484,890
Expenditures							
Personnel	\$ 13,169,000	\$ -	\$ -	\$ 12,870	\$ -	\$ -	\$ -
Supplies	676,180		7,500	2,600	7,100		
Maintenance	917,790			13,320			
Services	2,831,650	2,500	1,152,300	32,370	124,500	207,360	484,890
Debt Service	-	2,039,720					
Capital Outlay	1,012,460			-			
Total Expenditures before Transfers	18,607,080	2,042,220	1,159,800	61,160	131,600	207,360	484,890
Transfers to Other Funds	841,090	-	38,150	18,000	-	-	-
Total Expenditures	19,448,170	2,042,220	1,197,950	79,160	131,600	207,360	484,890
Revenue Over / (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes: Capital project funds are excluded from presentation because they are not part of the annual appropriations process. Appropriations for capital projects are made on a project basis and carry over until the project is completed. The Utility Debt Service Reserve Fund is also excluded from presentation because it is not an appropriated fund.

PEG Channel	Enterprise Funds		Internal Service Funds			Component Unit		Total All Funds
	Utility Fund	Utility Int & Sinking	Equipment Replacement	Information Technology	Employee Benefit Trust	WEDC Fund	WEDC Debt Service	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,048,470
30,260						3,897,000		15,588,000
								2,770,930
								409,120
	4,556,420			807,010	2,250,000			1,234,280
	334,910	270	7,010	550	10	4,540	940	8,001,380
								501,140
	424,800			67,450				547,280
								1,287,950
30,260	5,316,130	270	7,010	875,010	2,250,010	3,901,540	940	34,388,550
-	-	524,330	722,560	-	-	-	1,586,020	4,416,880
30,260	5,316,130	524,600	729,570	875,010	2,250,010	3,901,540	1,586,960	38,805,430
\$ -	\$ 1,314,850	\$ -	\$ -	\$ 356,250	\$ -	\$ -	\$ -	\$ 14,852,970
	600,450			12,640		2,200		1,308,670
	735,650			221,640				1,888,400
30,260	633,500	2,750		59,480	2,250,000	1,283,290	750	9,095,600
	-	521,580					1,585,270	4,146,570
	61,000		578,000	221,000				1,872,460
30,260	3,345,450	524,330	578,000	871,010	2,250,000	1,285,490	1,586,020	33,164,670
-	1,970,680	-	-	4,000	-	2,616,050	-	5,487,970
30,260	5,316,130	524,330	578,000	875,010	2,250,000	3,901,540	1,586,020	38,652,640
\$ -	\$ -	\$ 270	\$ 151,570	\$ -	\$ 10	\$ -	\$ 940	\$ 152,790

City of Webster, Texas
Budget Summary History (All Funds) ¹
Fiscal Years 2012 - 2015

	Budget 2011-2012	Budget 2012-2013	Budget 2013-2014	Budget 2014-2015
Resources				
Property Taxes	\$ 3,684,320	\$ 3,735,490	\$ 4,074,210	\$ 4,048,470
Sales Taxes	13,133,330	14,246,670	14,219,250	15,588,000
Franchise & Local Taxes	2,166,910	2,327,620	2,395,300	2,770,930
Permit Fees	260,120	299,840	310,070	409,120
Court Fines & Fees	1,226,750	1,244,470	1,236,450	1,234,280
Charges for Service	4,996,180	5,360,520	5,582,680	8,001,380
Miscellaneous Income	301,590	496,870	586,200	501,140
Intergovernmental	1,419,500	599,000	812,500	547,280
Other Financing Sources	910,070	1,284,430	1,231,940	1,287,950
Total Resources before Transfers	28,098,770	29,594,910	30,448,600	34,388,550
Transfers from Other Funds	4,071,840	4,107,610	4,190,660	4,416,880
Total Resources	32,170,610	33,702,520	34,639,260	38,805,430
Expenditures				
Personnel	13,190,250	13,667,880	14,062,030	14,852,970
Supplies	1,254,930	1,388,460	1,363,770	1,308,670
Maintenance	1,332,550	1,433,750	1,596,730	1,888,400
Services	6,978,890	6,784,310	6,778,800	9,095,600
Debt Service	3,856,630	4,743,640	4,064,510	4,146,570
Capital Outlay	1,404,550	1,001,550	1,059,280	1,872,460
Total Expenditures before Transfers	28,017,800	29,019,590	28,925,120	33,164,670
Transfers to Other Funds	4,071,840	4,681,730	5,708,900	5,487,970
Total Expenditures	32,089,640	33,701,320	34,634,020	38,652,640
Resources Over / (Under) Expenditures	\$ 80,970	\$ 1,200	\$ 5,240	\$ 152,790

¹ Presented are the budgets as originally adopted by City Council for each fiscal year. Capital projects funds are excluded from presentation because they are not part of the annual appropriations process. Appropriations for capital projects are made on a project basis and carry over until the project is completed. The Utility Debt Service Reserve Fund is also excluded from presentation because it is not an appropriated fund.

Notes:

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

FY 2014 - 2015 includes:

\$750,000 transfer from Utility Fund to Water / Sewer Construction Fund
 \$321,090 transfer from Utility Fund to Debt Service Reserve Fund

FY 2013 - 2014 includes:

\$300,000 transfer from General Fund to Parks & Landscaping Construction Fund
 \$1,000,000 transfer from Utility Fund to Water / Sewer Construction Fund
 \$218,240 transfer from Utility Fund to Debt Service Reserve Fund

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

City of Webster, Texas
Comparative Schedule of City-Wide Resources and Expenditures (All Funds) ¹
Fiscal Years 2012 - 2015

	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014 ²	Estimate 2013-2014 ²	Budget 2014-2015 ²
Beginning Fund Balance (GAAP)	\$ 20,114,100	\$ 24,138,148	\$ 26,435,022	\$ 26,435,022	\$ 29,320,262
Resources					
General Fund	\$ 17,504,072	\$ 17,819,906	\$ 17,440,400	\$ 18,681,050	\$ 18,862,570
General Debt Service Fund	2,388,154	11,034,273	1,916,250	2,029,050	1,942,220
Hotel Occupancy Tax Fund	870,230	988,797	878,300	1,189,180	1,197,950
Court Special Revenue Fund	73,056	76,928	74,760	75,710	75,160
Public Safety Special Rev Fund	55,808	58,517	215,180	74,490	25,500
TIRZ Fund	100,593	154,526	161,700	195,210	207,360
Grant Fund	1,067,812	208,226	767,140	472,220	484,890
PEG Channel Fund	61,278	27,376	24,000	28,820	30,260
Emergency Management Fund	-	62,916	-	-	-
Utility Fund	4,583,323	4,598,806	4,866,350	4,686,520	4,891,330
Utility Interest & Sinking Fund	561,344	571,065	565,200	565,220	524,600
Equipment Replacement Fund	520,723	565,559	584,800	609,910	729,570
Information Technology Fund	588,032	756,934	761,930	762,250	807,560
Employee Benefits Trust Fund	-	1,826,233	-	1,930,010	2,250,010
WEDC Fund	3,500,782	3,577,709	3,557,210	3,800,610	3,901,540
WEDC Debt Service Fund	1,555,967	1,565,460	1,594,100	1,594,130	1,586,960
Total Resources	33,431,173	43,893,232	33,407,320	36,694,380	37,517,480
Expenditures					
General Fund	17,025,058	16,921,085	17,822,450	17,274,910	19,448,170
General Debt Service Fund	1,734,747	11,417,215	1,911,930	1,911,430	2,042,220
Hotel Occupancy Tax Fund	530,527	369,925	878,300	411,230	1,197,950
Court Special Revenue Fund	105,957	123,296	80,230	79,000	79,160
Public Safety Special Rev Fund	79,225	21,076	276,200	71,120	131,600
TIRZ Fund	-	-	161,700	-	207,360
Grant Fund	1,067,812	208,226	767,140	472,220	484,890
PEG Channel Fund	-	-	24,000	-	30,260
Emergency Management Fund	-	159,105	-	-	-
Utility Fund	3,731,621	4,188,564	5,485,010	5,034,180	5,316,130
Utility Interest & Sinking Fund	563,003	563,703	565,010	563,310	524,330
Equipment Replacement Fund	526,964	634,055	688,780	637,220	578,000
Information Technology Fund	537,130	644,885	860,690	735,340	875,010
Employee Benefits Trust Fund	-	1,826,223	-	1,930,000	2,250,000
WEDC Fund	2,694,368	2,687,694	3,557,210	3,096,110	3,901,540
WEDC Debt Service Fund	1,551,359	1,562,409	1,593,370	1,593,070	1,586,020
Total Expenditures	30,147,770	41,327,461	34,672,020	33,809,140	38,652,640
Resources Over / (Under) Expenditures	\$ 3,283,404	\$ 2,565,771	\$ (1,264,700)	\$ 2,885,240	\$ (1,135,160)
Ending Fund Balance (Budget)	23,397,504	26,703,919	25,170,322	29,320,262	28,185,102
Adjustments ³	740,644	(268,897)	-	-	-
Ending Fund Balance (GAAP)	\$ 24,138,148	\$ 26,435,022	\$ 25,170,322	\$ 29,320,262	\$ 28,185,102

¹ Capital projects funds are excluded from presentation because they are not part of the annual appropriations process. Appropriations for capital projects are made on a project basis and carry over until the project is completed. 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	

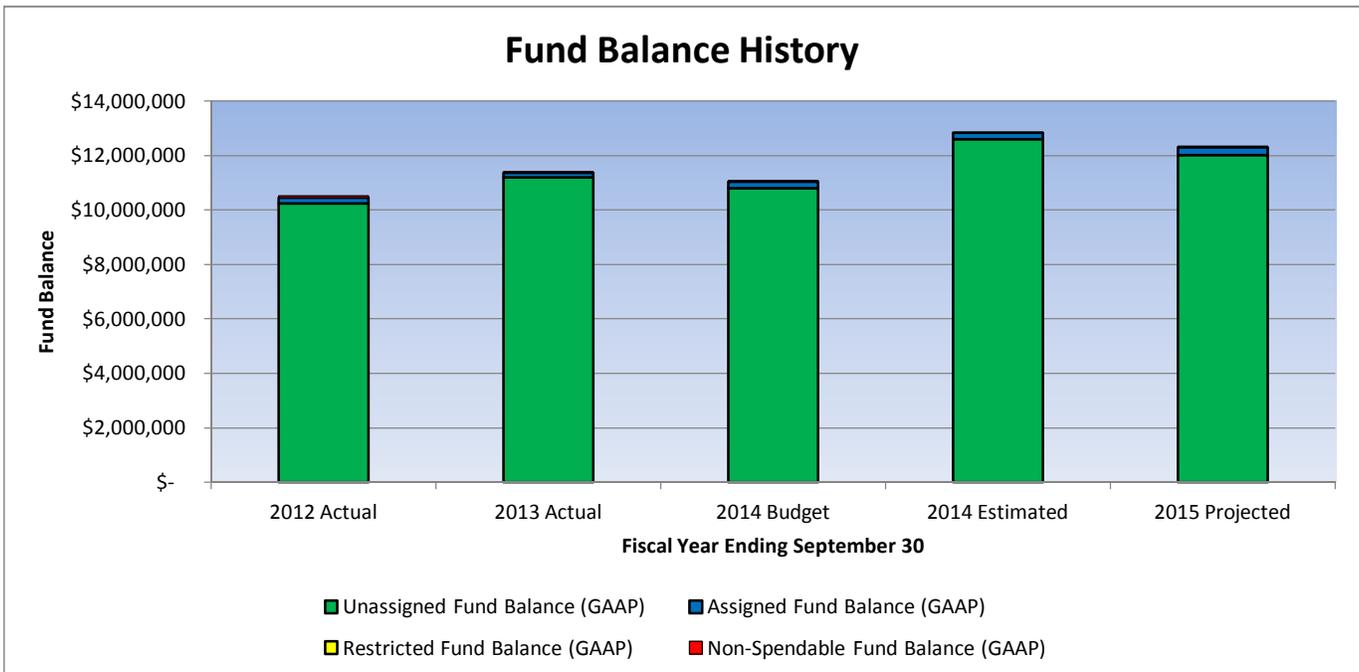
**General Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
Budget Basis:					
Beginning Unassigned Fund Balance (GAAP)	\$ 8,974,159	\$ 10,236,252	\$ 11,190,474	\$ 11,190,474	\$ 12,596,614
Revenues ¹	17,504,072	17,819,906	17,440,400	18,681,050	18,862,570
Expenditures	(17,025,058)	(16,921,085)	(17,822,450)	(17,274,910)	(19,448,170)
Net Increase / (Decrease) in Fund Balance	479,014	898,821	(382,050)	1,406,140	(585,600)
Ending Unassigned Fund Balance (Budget)	\$ 9,453,173	\$ 11,135,073	\$ 10,808,424	\$ 12,596,614	\$ 12,011,014
Reconciliation to GAAP:					
Ending Unassigned Fund Balance (Budget)	\$ 9,453,173	\$ 11,135,073	\$ 10,808,424	\$ 12,596,614	\$ 12,011,014
Adjustment ²	783,079	55,401	-	-	-
Unassigned Fund Balance (GAAP)	10,236,252	11,190,474	10,808,424	12,596,614	12,011,014
Assigned Fund Balance (GAAP)	220,339	179,658	231,618	231,618	284,788
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	51,590	36,872	36,872	36,872	36,872
Total Fund Balance (GAAP)	\$ 10,508,181	\$ 11,407,004	\$ 11,076,914	\$ 12,865,104	\$ 12,332,674

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

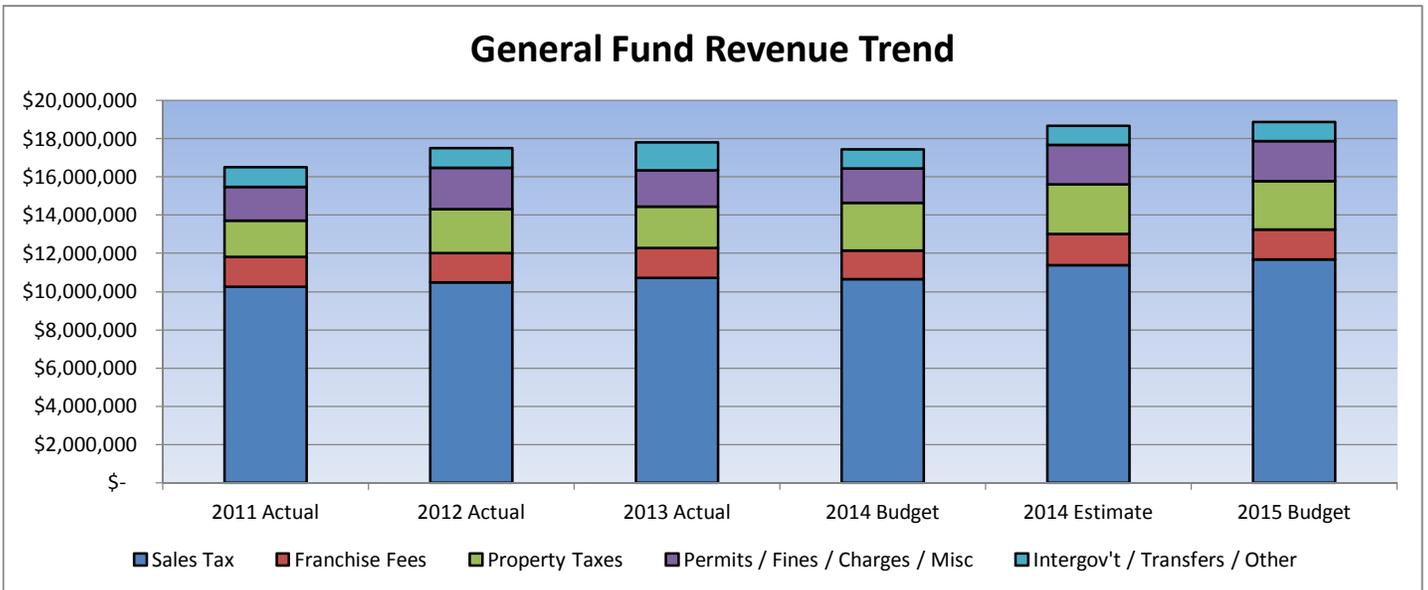
	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
<u>Revenues</u>					
Property Taxes	\$ 2,291,618	\$ 2,165,303	\$ 2,489,110	\$ 2,581,000	\$ 2,541,170
Sales Tax	10,495,149	10,716,276	10,664,440	11,387,540	11,691,000
Franchise & Local Taxes	1,508,485	1,553,184	1,495,030	1,635,950	1,545,300
Permit Fees	572,015	393,030	310,070	401,550	409,120
Court Fines & Fees	1,128,536	1,170,938	1,161,890	1,178,150	1,159,210
Charges for Service	249,628	185,563	180,350	357,070	387,950
Miscellaneous Income	237,681	155,548	130,610	132,890	122,670
Other Financing Sources	1,020,960	1,480,065	1,008,900	1,006,900	1,006,150
Use of Prior Years' Fund Balance	-	-	382,050	-	585,600
Total Revenue	17,504,072	17,819,906	17,822,450	18,681,050	19,448,170
<u>Expenditures</u>					
General Government					
City Council	595,701	633,116	680,350	689,260	735,220
City Manager	367,412	383,112	451,980	438,210	497,180
Finance	2,242,665	1,941,405	1,700,240	1,578,220	1,713,620
Human Resources	345,284	373,304	397,660	385,420	444,640
Economic Development	315,589	328,976	354,920	350,490	370,360
Community Development	1,472,465	1,446,040	1,588,080	1,593,130	1,709,550
Public Works	2,646,502	3,048,228	3,136,770	2,991,100	3,790,440
Police	6,449,715	6,760,361	7,160,180	7,027,650	7,757,540
Fire	2,589,724	2,006,543	2,352,270	2,221,430	2,429,620
Total Expenditures	17,025,058	16,921,085	17,822,450	17,274,910	19,448,170
Increase / (Decrease) in Fund Balance	\$ 479,014	\$ 898,822	\$ -	\$ 1,406,140	\$ -

General Fund Revenue Trend

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Revenues						
Sales Tax	\$ 10,246,579	\$ 10,495,149	\$ 10,716,276	\$ 10,664,440	\$ 11,387,540	\$ 11,691,000
Franchise Fees	1,559,409	1,508,485	1,553,184	1,495,030	1,635,950	1,545,300
Property Taxes	1,920,729	2,291,618	2,165,303	2,489,110	2,581,000	2,541,170
Permits / Fines / Charges / Misc	1,760,522	2,187,860	1,905,079	1,782,920	2,069,660	2,078,950
Intergov't / Transfers / Other ¹	1,020,960	1,020,960	1,480,065	1,008,900	1,006,900	1,006,150
Total Revenue	\$ 16,508,199	\$ 17,504,072	\$ 17,819,907	\$ 17,440,400	\$ 18,681,050	\$ 18,862,570

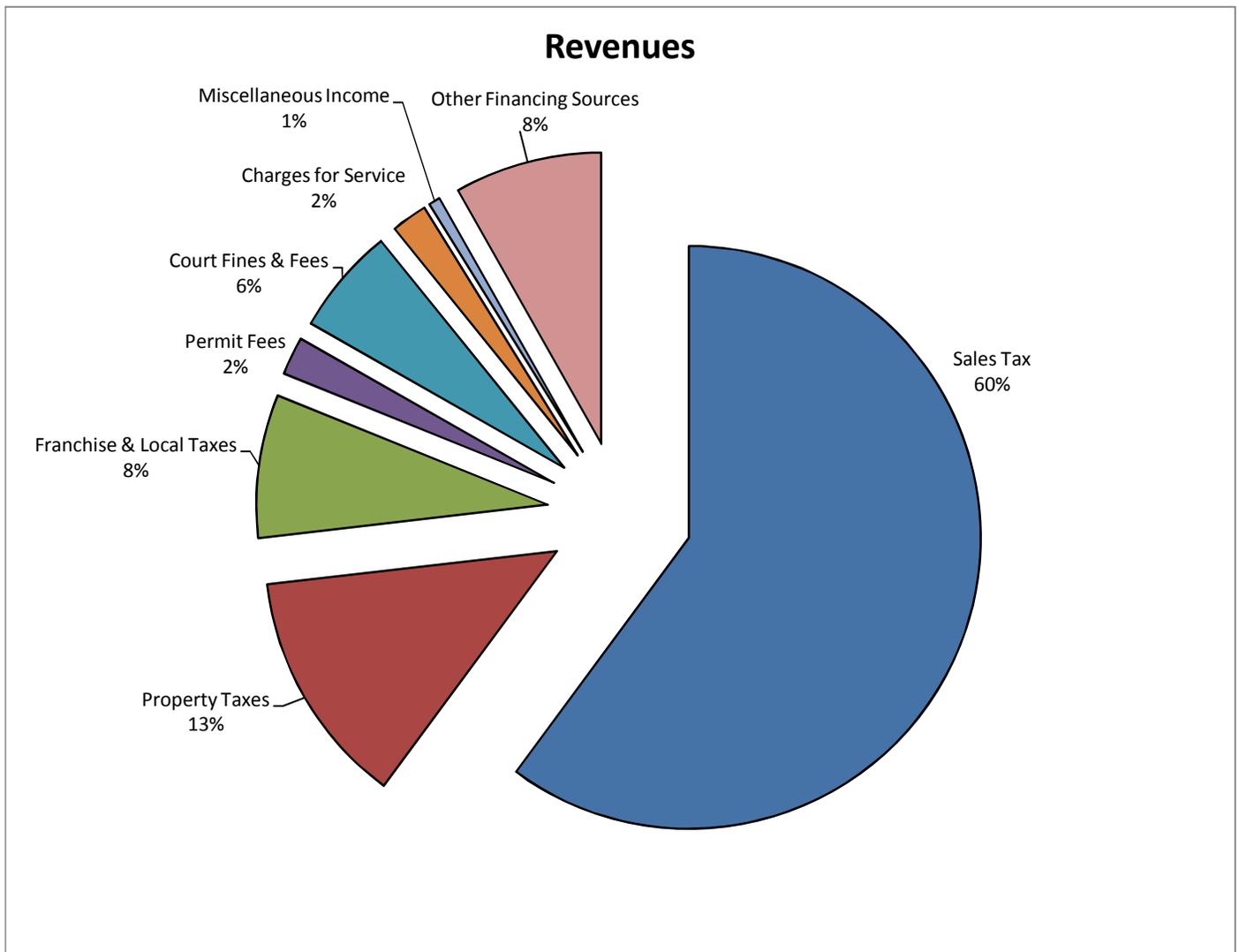
Note:

¹ Excludes Use of Prior Years' Fund Balance of \$382,050 in FY 2013-2014 Budget and \$585,600 in FY 2014-2015 Budget



Distribution of General Fund Revenues

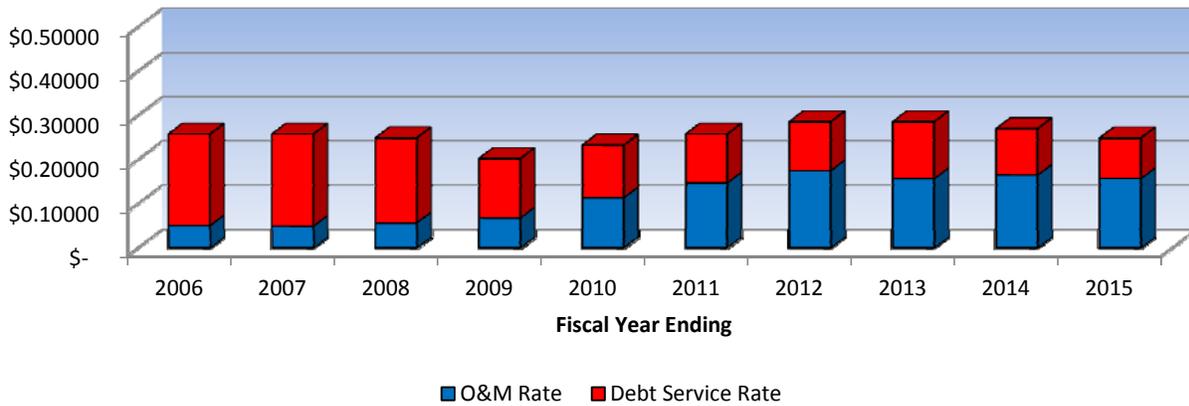
Sales Tax	\$ 11,691,000	60.1%
Property Taxes	2,541,170	13.1%
Franchise & Local Taxes	1,545,300	7.9%
Permit Fees	409,120	2.1%
Court Fines & Fees	1,159,210	6.0%
Charges for Service	387,950	2.0%
Miscellaneous Income	122,670	0.6%
Other Financing Sources	1,591,750	8.2%
Total	\$ 19,448,170	100.0%



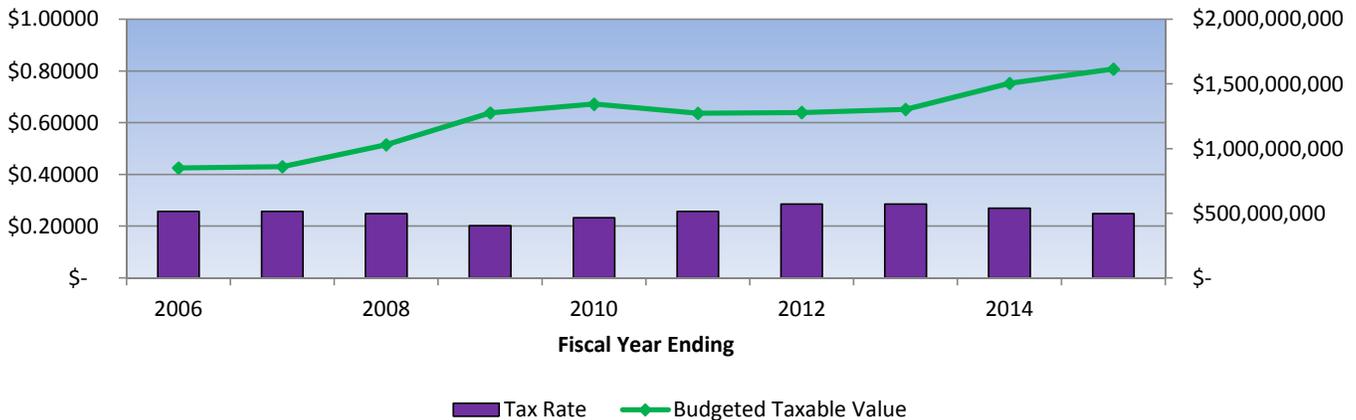
Budgeted Property Tax History

Fiscal Year Ending	Operations O&M		Debt Service		Total Rate	Budgeted Taxable Value	Budgeted Total Levy
	\$ / \$100	Amount	\$ / \$100	Amount			
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
2015	0.15679	2,531,621	0.09195	1,484,677	0.24874	1,614,657,127	4,016,298

Property Tax Rate History



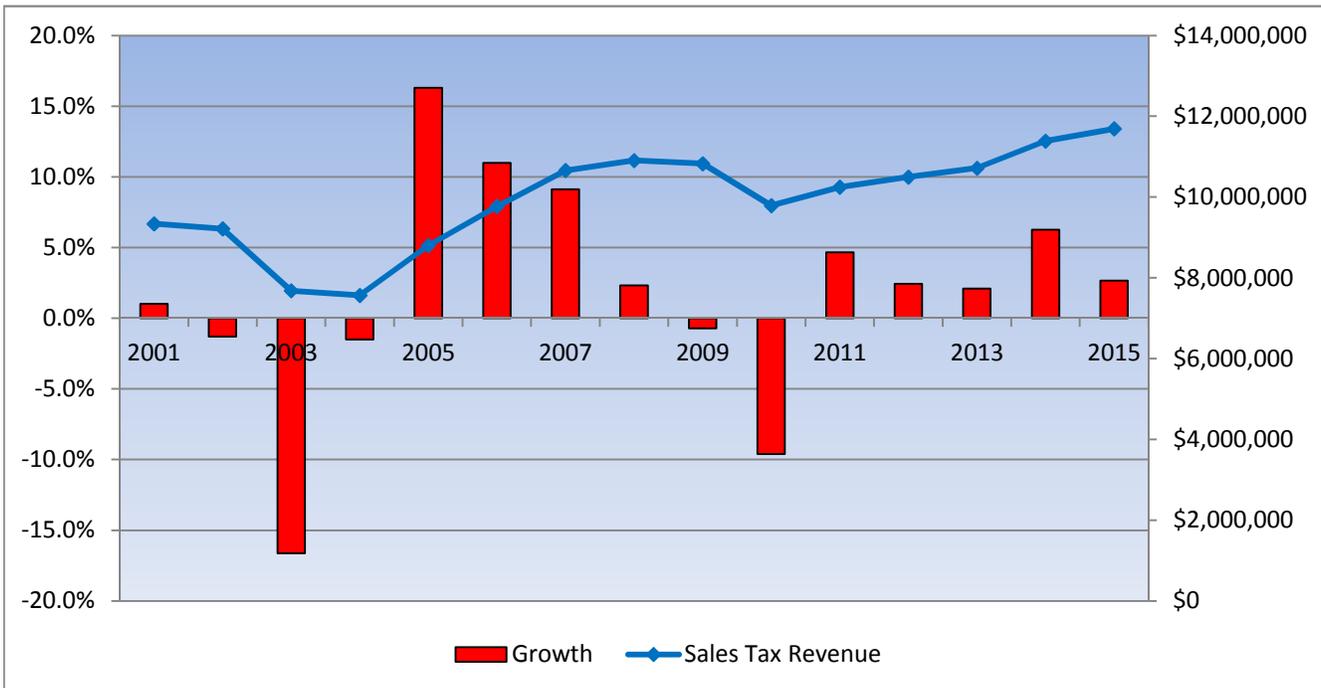
Tax Rate vs. Taxable Value



General Fund Historical Sales Tax Trend

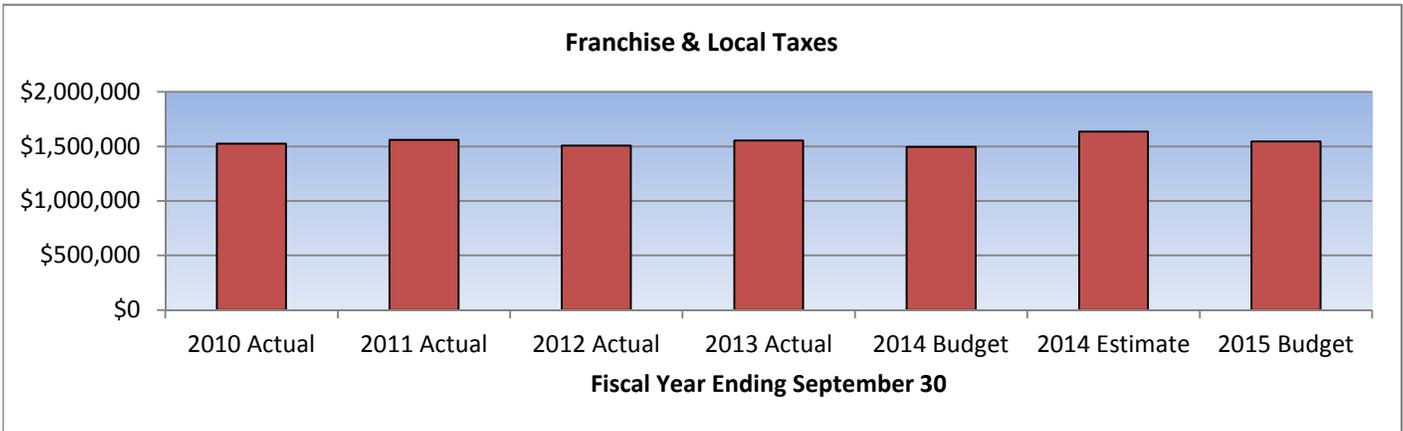
Fiscal Year Ending	Sales Tax Revenue ¹	Amount of Incr. / (Decr.)	% Incr. / (Decr.) Over Prior Year
2001	\$ 9,337,062	\$ 94,093	1.0%
2002	9,214,901	(122,616)	(1.3)%
2003	7,682,515	(1,532,386)	(16.6)%
2004	7,567,240	(115,275)	(1.5)%
2005	8,800,250	1,233,010	16.3%
2006	9,767,677	967,427	11.0%
2007	10,659,321	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	10,495,149	248,570	2.4%
2013	10,716,276	221,127	2.1%
2014	11,387,540	671,264	6.3%
2015	11,691,000	303,460	2.7%

Notes: ¹ Amounts shown reflect actual sales tax revenue collected in each fiscal year with the exception of 2014 and 2015 which reports estimated and budgeted amounts, respectively.



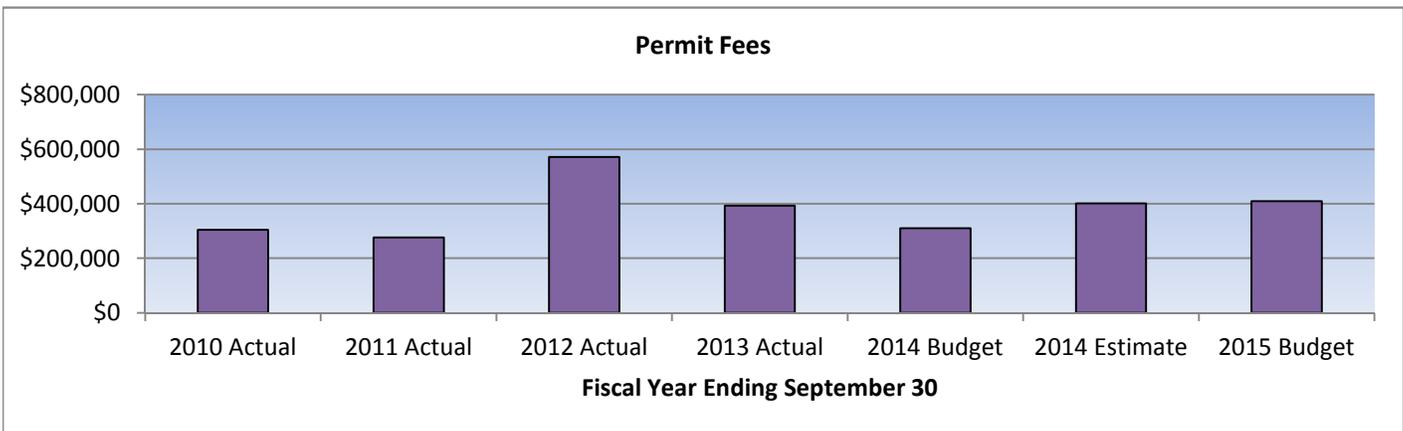
Franchise & Local Taxes: 2013-14 Budget: \$1,495,030 2014-15 Budget: \$1,545,300

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



Permit Fees: 2013-14 Budget: \$310,070 2014-15 Budget: \$409,120

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.

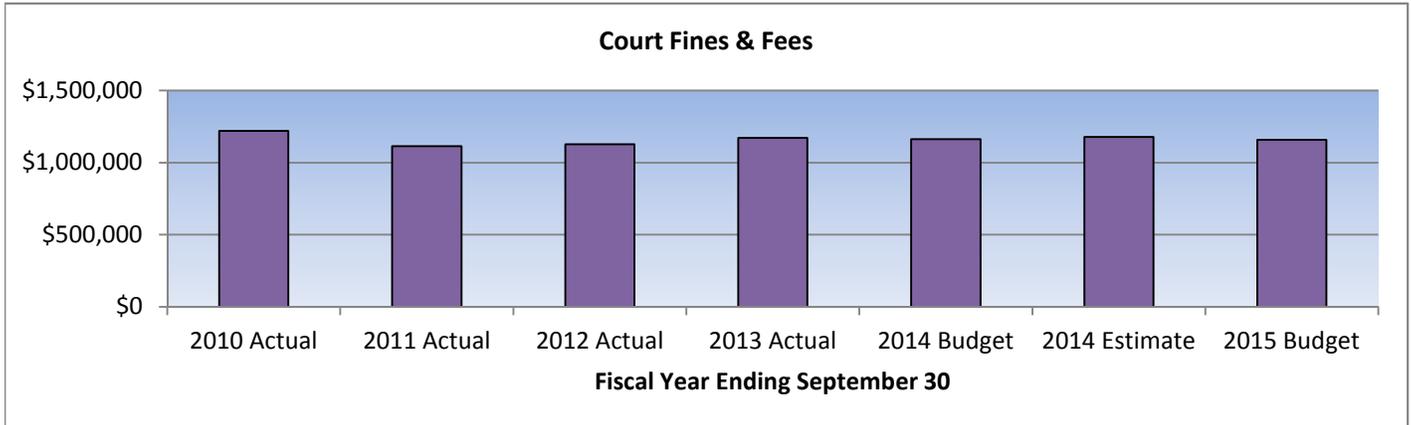


Court Fines & Fees:

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

2014-15 Budget: \$1,159,210

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

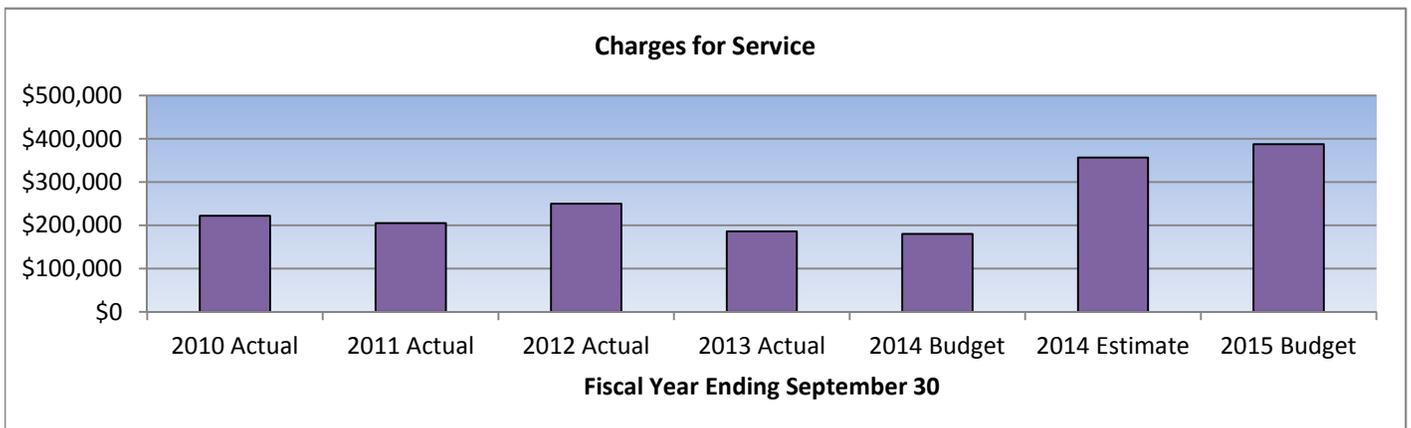


Charges for Service:

2013-14 Budget: \$180,350

2014-15 Budget: \$387,950

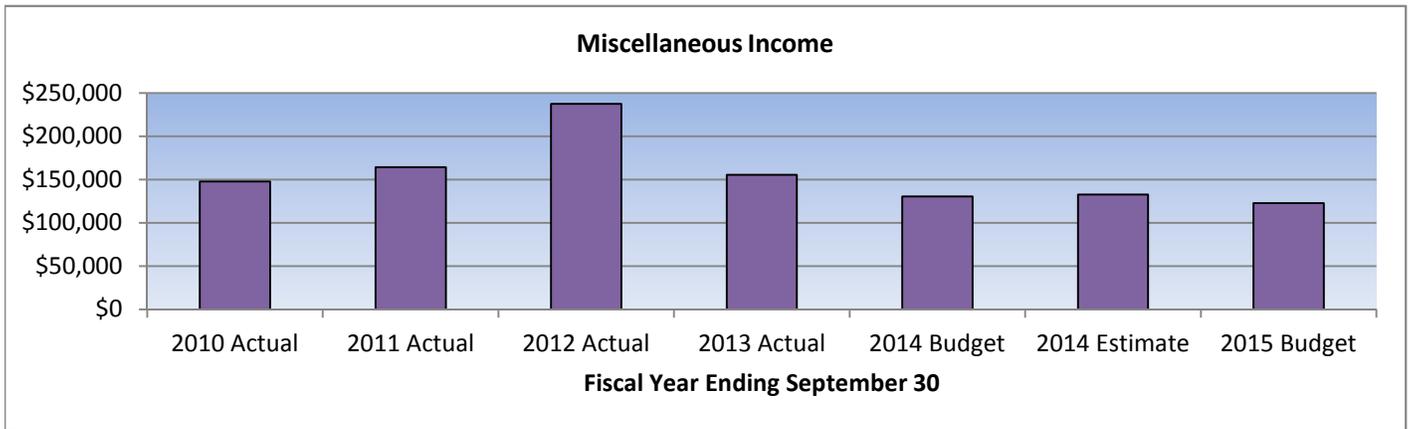
The main revenue in this category is the charge assessed for providing dispatching services to other jurisdictions which are made under inter-local agreements. The City will receive about \$319,640 for these services in FY 2014-15. Other revenues that fall into this category include charges for recreation programs, Civic Center rental fees, Recreation Hall rental fees, and park pavillion rental fees for which \$68,310 has been budgeted.



Miscellaneous Income: 2013-14 Budget: \$130,610

2014-15 Budget: \$122,670

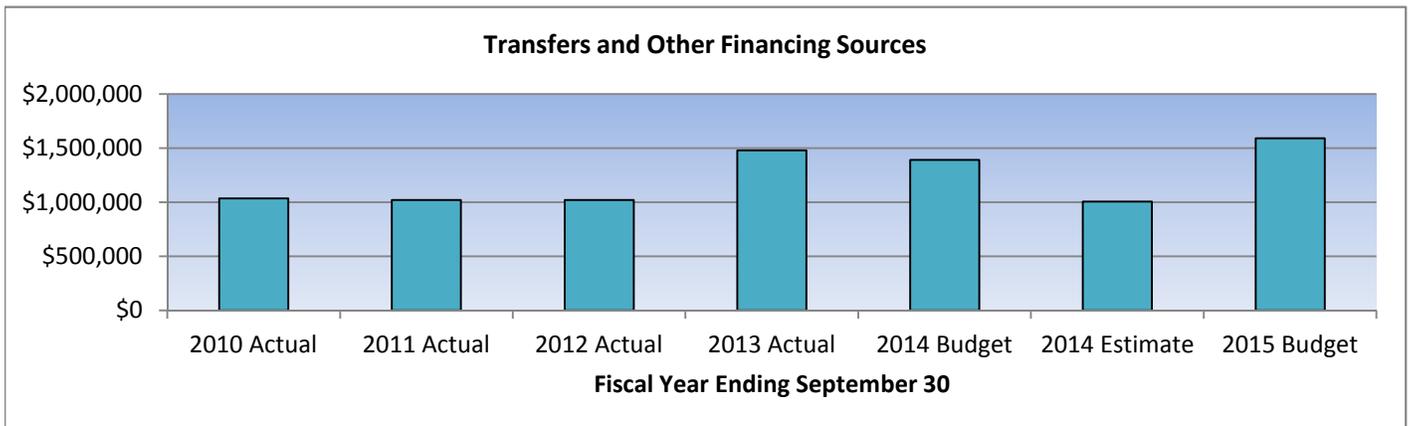
Miscellaneous income includes revenues that could not be classified elsewhere. The principal revenue in this category is the interest that the City earns on its investments. Fixed income security interest rates are very close to zero percent. With no foreseeable rate increases until at least mid-2015, only \$32,490 is budgeted for interest income in FY 2014-15. False alarm fees of \$38,930 are also recorded in this category.



Other Financing Sources: 2013-14 Budget: \$1,390,950

2014-15 Budget: \$1,591,750

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.



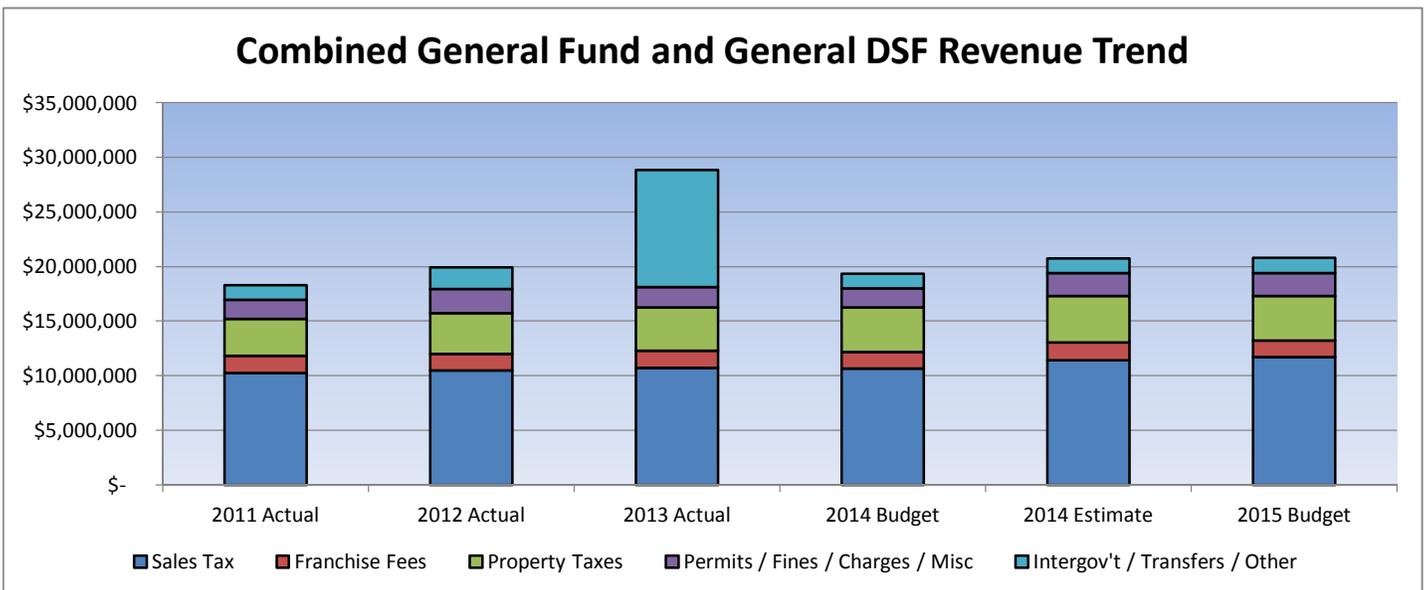
Combined General Fund and General Debt Service Fund Revenue Trend

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Revenues						
Sales Tax	\$ 10,246,579	\$ 10,495,149	\$ 10,716,276	\$ 10,664,440	\$ 11,387,540	\$ 11,691,000
Franchise Fees	1,559,409	1,508,485	1,553,184	1,495,030	1,635,950	1,545,300
Property Taxes	3,383,915	3,741,783	3,958,151	4,074,210	4,279,120	4,048,470
Permits / Fines / Charges / Misc	1,761,584	2,188,889	1,906,431	1,784,040	2,070,560	2,079,940
Intergov't / Transfers / Other ^{1 2}	1,350,990	1,957,920	10,720,138	1,338,930	1,336,930	1,440,080
Total Revenue	\$ 18,302,477	\$ 19,892,226	\$ 28,854,179	\$ 19,356,650	\$ 20,710,100	\$ 20,804,790

Note:

¹ Excludes Use of Prior Years' Fund Balance of \$382,050 in FY 2013-2014 Budget and \$685,600 in FY 2014-2015 Budget

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



**001 - General Fund
Revenues**

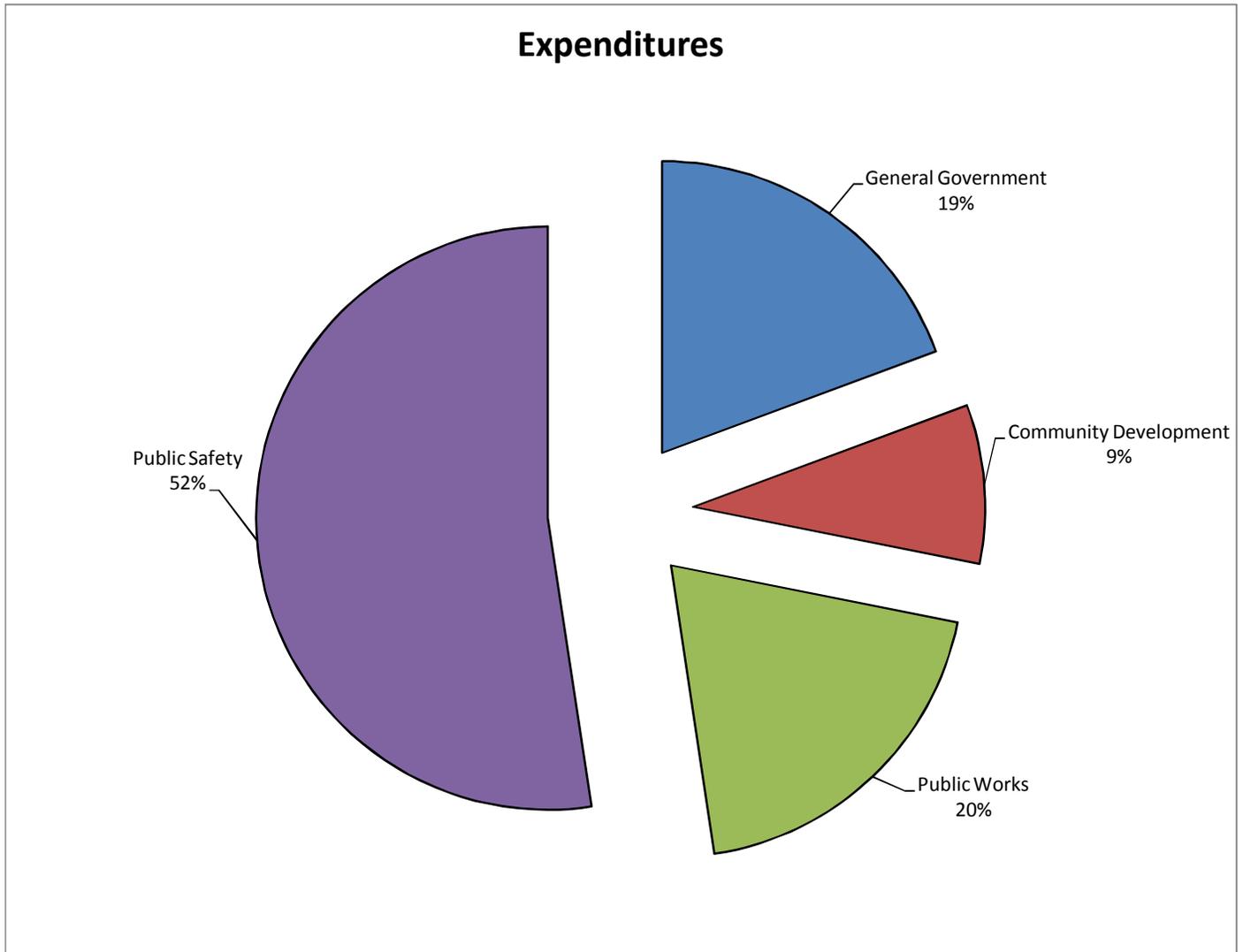
Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Property Taxes					
1010 Current Property Tax	\$ 2,294,422	\$ 2,160,215	\$ 2,486,250	\$ 2,558,630	\$ 2,531,800
1050 Delinquent Property Tax	(15,866)	(2,737)	-	10,250	-
1200 Penalty and Interest	13,062	7,825	2,860	12,120	9,370
Total Property Taxes	2,291,618	2,165,303	2,489,110	2,581,000	2,541,170
Franchise & Local Taxes					
2010 Sales Tax	10,495,149	10,716,276	10,664,440	11,387,540	11,691,000
2050 Mixed Drink Tax	328,835	350,223	322,710	434,830	348,380
2100 Franchise Tax - Electric	926,004	934,076	908,450	911,930	908,450
2110 Franchise Tax - Natural Gas	38,920	42,955	39,690	52,560	52,560
2120 Franchise Tax - Cable	109,339	115,105	119,000	128,590	128,590
2150 HB1777 Telecommunications Fee	105,387	110,825	105,180	108,040	107,320
Total Franchise & Local Taxes	12,003,634	12,269,460	12,159,470	13,023,490	13,236,300
Permit Fees					
3010 Alarm Registration	24,650	22,350	21,850	22,370	22,540
3020 Plat Fee	-	100	-	-	-
3050 Construction Permit	453,158	266,740	200,670	288,050	293,750
3100 Fire Protection Permit	16,028	29,093	15,360	14,470	17,790
3150 Food Dealer / Health Permit	34,600	33,600	30,570	36,300	32,780
3200 Mixed Beverage Permit	26,300	27,315	24,430	26,650	26,320
3300 Video Game Permit	2,505	2,558	2,720	2,580	2,580
3350 Wrecker Permit	14,775	11,275	14,470	11,130	13,360
Total Permit Fees	572,015	393,030	310,070	401,550	409,120
Court Fines & Fees					
4010 Court Fine & Fee	975,052	1,002,089	1,005,540	1,022,460	999,870
4050 Warrant Fee	113,678	127,172	115,100	118,110	119,650
4100 City's 10% of State Tax	39,806	41,678	41,250	37,580	39,690
Total Court Fines & Fees	1,128,536	1,170,938	1,161,890	1,178,150	1,159,210
Charges for Service					
5050 Recreation Programs	42,041	42,930	35,530	34,020	39,170
5070 Agreement - Nassau Bay	155,365	84,135	88,640	75,120	88,640
5080 Agreement - Southeast VFD	23,040	24,000	24,000	24,000	24,000
5090 Agreement - CLEMC	-	-	-	82,510	86,000
5095 Agreement - Acadian	-	-	-	110,920	121,000
5350 Civic Center Rental	25,833	29,878	27,520	25,640	24,390
5360 Recreation / Meeting Room Rental	350	545	460	560	450
5370 Park Rental	3,000	4,075	4,200	4,300	4,300
Total Charges for Service	249,628	185,563	180,350	357,070	387,950

**001 - General Fund
Revenues**

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Miscellaneous Income					
6010 Police Fees	2,233	1,805	2,250	1,780	2,050
6015 Alarm Fees	44,200	41,025	35,820	31,570	38,930
6050 Interest Income	38,249	39,210	24,000	36,940	32,490
6070 Unrealized Gain / Loss	1,393	(3,458)	-	(18,790)	-
6100 Other Income	47,734	57,129	66,540	65,000	47,200
6120 Insurance Reimbursements	77,415	16,072	1,000	5,050	1,000
6150 Sale of City Assets	26,498	3,765	1,000	11,340	1,000
6300 Cash Over / Short	(41)	0	-	-	-
Total Miscellaneous Income	237,681	155,548	130,610	132,890	122,670
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	38,150
8219 Transfer from Muni Court Fund	34,060	34,060	22,000	20,000	18,000
8221 Transfer from General Proj Fund	-	300,000	-	-	-
8275 Transfer from Emerg Mgmt Fund	-	159,105	-	-	-
8999 Use of PY Fund Balance	-	-	382,050	-	585,600
Total Other Financing Sources	1,020,960	1,480,065	1,390,950	1,006,900	1,591,750
General Fund	\$ 17,504,072	\$ 17,819,906	\$ 17,822,450	\$ 18,681,050	\$ 19,448,170

General Fund Expenditures by Function

General Government	\$ 3,761,020	19.3%
Community Development	1,709,550	8.8%
Public Works	3,790,440	19.5%
Public Safety	10,187,160	52.4%
Total	\$ 19,448,170	100.0%



**001 - General Fund
Division Summary**

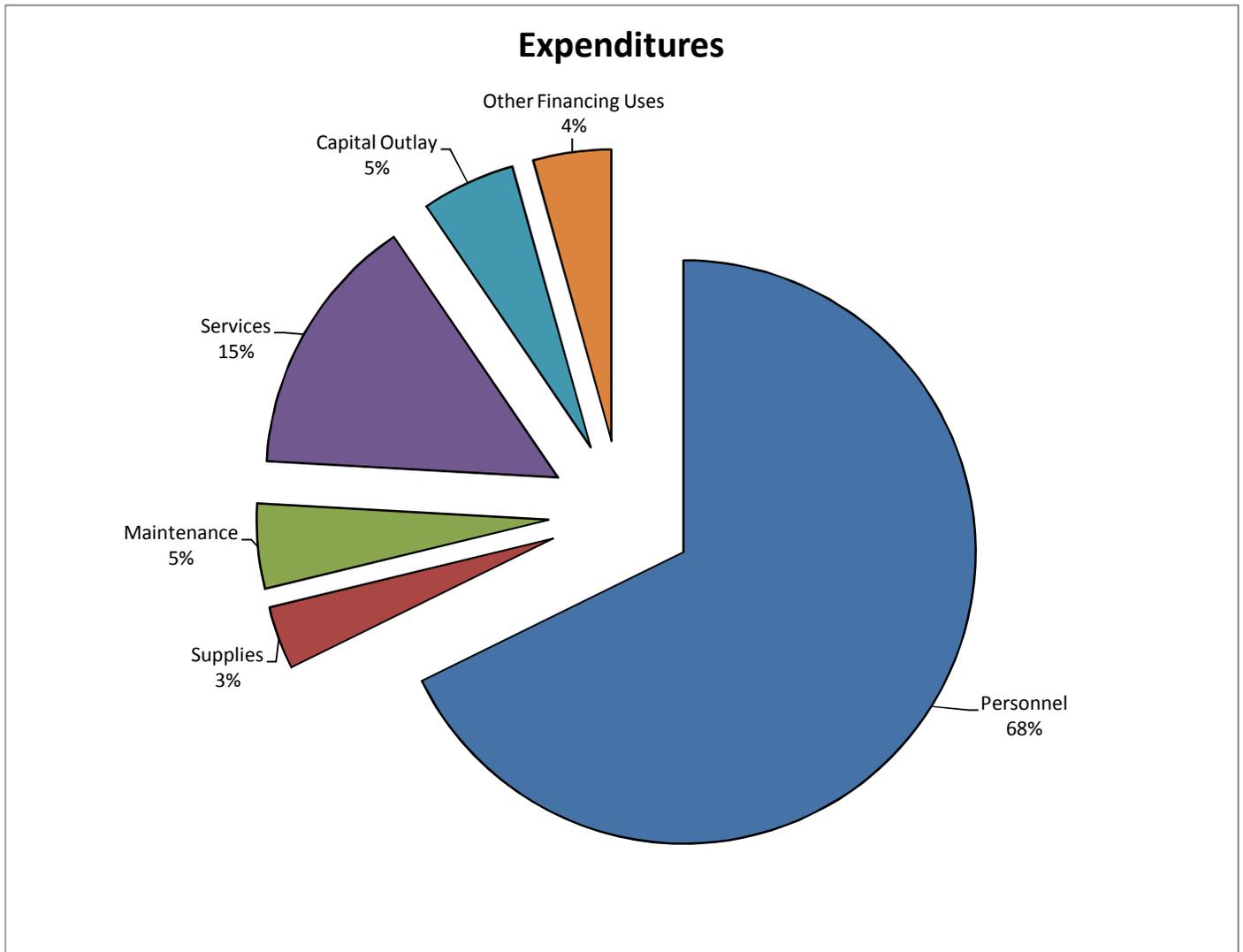
	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
City Council					
City Council	\$ 174,520	\$ 202,858	\$ 202,000	\$ 223,620	\$ 245,580
City Secretary	421,181	430,258	478,350	465,640	489,640
Total - City Council	595,701	633,116	680,350	689,260	735,220
City Manager					
City Manager	367,412	383,112	451,980	438,210	497,180
Total - City Manager	367,412	383,112	451,980	438,210	497,180
Finance					
Finance	1,593,768	1,334,679	1,038,880	913,280	1,015,880
Municipal Court	648,897	606,727	661,360	664,940	697,740
Total - Finance	2,242,665	1,941,405	1,700,240	1,578,220	1,713,620
Human Resources					
Human Resources	345,284	373,304	397,660	385,420	444,640
Total - Human Resources	345,284	373,304	397,660	385,420	444,640
Community Development					
CD - Administration	584,667	576,275	621,340	628,800	681,470
CD - Building	579,276	567,077	620,970	622,140	672,000
CD - Recreation	308,522	302,688	345,770	342,190	356,080
Total - Community Development	1,472,465	1,446,040	1,588,080	1,593,130	1,709,550
Public Works					
PW - Administration	383,504	387,818	759,300	764,420	805,900
PW - Maintenance	1,303,423	1,305,029	1,227,060	1,178,730	1,714,550
PW - Parks Maintenance	761,527	1,151,600	1,150,410	1,047,950	1,269,990
PW - Engineering & Construction ¹	198,047	203,781	-	-	-
Total - Public Works	2,646,502	3,048,228	3,136,770	2,991,100	3,790,440
Police					
Police - Administration	969,468	1,052,040	1,057,800	1,024,760	1,204,030
Police - CID	698,295	791,043	821,830	807,980	855,180
Police - Patrol	3,652,120	3,744,515	4,057,680	3,988,010	4,386,640
Police - Communications	1,129,831	1,172,763	1,222,870	1,206,900	1,311,690
Total - Police	6,449,715	6,760,361	7,160,180	7,027,650	7,757,540
Fire					
Fire - Prevention	325,138	362,425	360,530	347,080	386,160
Fire - Operations	2,066,586	1,424,768	1,991,740	1,874,350	2,043,460
Fire - EMS ²	198,000	219,350	-	-	-
Total - Fire	2,589,724	2,006,543	2,352,270	2,221,430	2,429,620
Economic Development					
Economic Development	315,589	328,976	354,920	350,490	370,360
Total - Economic Development	315,589	328,976	354,920	350,490	370,360
General Fund	\$ 17,025,058	\$ 16,921,085	\$ 17,822,450	\$ 17,274,910	\$ 19,448,170

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
0000	Personnel	\$ 11,395,429	\$ 11,608,056	\$ 12,444,730	\$ 12,296,180	\$ 13,169,000
1000	Supplies	534,326	548,262	688,120	774,360	676,180
2000	Maintenance	597,862	511,011	603,990	531,410	917,790
3000	Services	2,496,118	2,774,641	3,028,650	2,620,740	2,831,650
7000	Capital Outlay	760,384	138,029	143,500	129,970	1,012,460
8000	Other Financing Uses	1,240,940	1,341,085	913,460	922,250	841,090
General Fund		\$ 17,025,058	\$ 16,921,085	\$ 17,822,450	\$ 17,274,910	\$ 19,448,170



001 - General Fund
Line Item Detail

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 7,553,881	\$ 7,770,427	\$ 8,223,950	\$ 8,156,470	\$ 8,598,130
0150 Overtime	248,345	236,720	262,400	250,080	274,360
0200 Taxes	625,932	601,233	662,640	661,100	708,460
0250 Retirement	1,260,269	1,332,264	1,427,190	1,420,950	1,507,280
0300 Group Insurance	1,560,751	1,523,003	1,657,270	1,624,600	1,872,180
0310 W/C Insurance	79,478	76,539	84,320	89,400	106,560
0320 Disability Insurance	66,773	67,870	75,000	41,620	48,860
0900 Other Post Employment Benefits	-	-	51,960	51,960	53,170
Total Personnel	11,395,429	11,608,056	12,444,730	12,296,180	13,169,000
Supplies					
1050 Certificate & Award	8,892	9,962	9,650	9,680	14,350
1100 Chemical	9,073	10,666	11,570	10,200	21,300
1200 Fire Prevention Supplies	3,033	3,562	2,470	3,210	3,200
1230 Holiday Supplies	11,846	8,890	15,420	14,410	15,420
1234 July 4 Celebration Committee	35,127	33,906	35,500	35,000	35,500
1250 Investigative Supplies	2,573	2,873	1,460	1,560	3,490
1300 Kitchen & Janitorial	33,794	38,642	39,460	40,030	39,840
1400 Office & Postage	49,628	51,751	47,970	55,390	49,210
1450 Office Furnishings	-	9,411	3,200	12,280	3,600
1550 Recreation	14,641	14,473	-	-	-
1600 Safety & Health	8,556	7,041	10,610	5,510	17,710
1650 Shop Supplies	3,418	5,683	6,100	4,550	6,100
1700 Small Tools & Equipment	62,530	74,610	218,670	331,820	122,050
1850 Uniform & Apparel	19,034	50,202	53,800	40,250	109,370
1900 Vehicle & Eqpt. Supplies	272,181	226,590	232,240	210,470	235,040
Total Supplies	534,326	548,262	688,120	774,360	676,180
Maintenance					
2050 Building Maintenance	98,648	66,466	136,770	110,760	318,890
2100 Property Maintenance	46,930	36,316	47,500	39,150	106,500
2150 K-9 Maintenance	8,202	5,431	5,300	7,010	5,500
2200 Machine & Eqpt. Maintenance	45,181	42,468	34,180	38,730	46,940
2250 Signage Maintenance	7,467	9,547	13,250	10,660	9,250
2300 Street Maintenance	49,767	39,588	39,000	41,300	99,000
2450 Vehicle Maintenance	173,215	147,308	144,640	128,370	151,610
2900 Service Contracts	124,590	129,129	147,560	127,620	148,670
2910 OSSl Support Services	43,862	34,759	35,790	27,810	31,430
Total Maintenance	597,862	511,011	603,990	531,410	917,790

001 - General Fund
Line Item Detail

Object	Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Services						
3010	Animal Control	5,700	14,051	5,200	6,200	7,000
3030	Attorney	48,751	55,563	45,000	72,260	70,000
3050	Auditor	40,950	48,920	55,160	37,160	43,200
3060	Contract Services	38,216	51,570	72,000	50,990	68,000
3070	Personnel Services	79,369	79,089	91,270	86,000	88,000
3080	Financial	270,351	239,302	233,830	65,560	36,550
3090	Codification	1,658	2,218	3,900	5,250	4,050
3110	Communication	76,940	49,762	60,610	76,500	76,000
3130	Consultant / Prof. Services	2,698	8,339	12,000	12,950	67,000
3150	Court	72,188	69,583	69,630	72,800	75,030
3170	Disposal	100	100	200	350	450
3190	Dues, Subscriptions, Books	33,366	40,653	43,770	42,300	48,740
3210	Election	4,817	2,797	5,000	4,390	7,000
3230	EMS Services	198,000	219,350	219,350	49,000	40,000
3240	Investigative Services	2,161	2,443	1,290	2,690	2,690
3250	Employee Program	34,329	32,991	45,960	36,790	56,030
3290	Fire Services	480	22,500	1,000	720	3,220
3310	General Insurance	145,250	155,856	169,170	200,820	191,650
3312	Sec125 Admin Fees	3,647	3,392	3,940	2,760	3,660
3330	Janitorial Services	81,393	80,327	109,080	99,550	103,860
3340	Medical Services	7,589	5,107	16,000	4,170	9,000
3350	Jury Trials	2,950	2,130	2,700	2,960	3,000
3390	Mosquito Control	15,367	6,132	15,500	15,500	15,500
3430	Legal Notices	4,762	2,528	4,000	2,300	4,000
3440	Technology Services	11,376	13,330	30,540	37,280	29,820
3470	Pre-Employment	7,785	16,446	10,550	10,730	15,550
3490	Printing	11,988	13,360	12,740	9,290	13,640
3510	Prisoner Support	14,127	22,002	19,000	14,740	24,450
3530	Professional Development	85,597	119,940	125,670	141,420	169,100
3570	Publications	9,186	6,676	11,100	6,500	11,100
3590	Public Relations	3,649	11,104	8,620	8,480	17,470
3600	Recreation Program	29,626	26,199	43,850	47,380	48,050
3610	Recycling	273	369	250	230	350
3630	Rentals	12,171	14,795	5,700	6,830	7,120
3670	Street Lights	182,869	185,224	184,000	184,000	190,000
3690	Tax Appraisal	30,803	30,976	32,400	32,300	33,000
3710	Tax Collection	5,049	5,492	5,500	5,540	6,000
3750	Uniform Service	12,959	13,268	13,820	12,950	14,050
3770	Utilities	297,184	331,737	410,520	361,060	359,270
3780	Water Charges	44,362	46,411	55,220	39,900	58,230
3790	Warrant Collection	2,096	2,117	2,100	2,130	2,250
3810	City Council Contingency	3,720	600	10,000	3,500	5,000
3820	City Manager Contingency	15,376	8,513	30,000	15,000	30,000
3880	Information Technology	544,890	711,380	731,510	731,510	773,570
Total Services		2,496,118	2,774,641	3,028,650	2,620,740	2,831,650

001 - General Fund
Line Item Detail

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Capital Outlay					
7050 Building & Property	9,650	-	-	-	520,000
7100 Computer System	5,345	-	18,500	4,500	8,000
7200 Machine & Equipment	18,909	27,653	125,000	125,470	484,460
7250 Vehicles	726,480	110,377	-	-	-
Total Capital Outlay	760,384	138,029	143,500	129,970	1,012,460
Other Financing Uses					
8007 Transfer to Gen Debt Svc Fund	606,930	-	-	-	103,900
8008 Transfer to Equipment Repl Fund	333,440	379,670	471,780	471,780	593,300
8009 Transfer to Parks & Landscp Fund	-	410,000	300,000	300,000	-
8013 Transfer to Building Constr Fund	9,000	-	-	-	-
8021 Transfer to General Projects Fund	189,290	444,200	-	-	-
8041 Transfer to TIRZ Fund	40,769	76,182	80,000	117,930	130,000
8042 Transfer to Grant Fund	26,177	31,033	61,680	32,540	13,890
8043 Transfer to PEG Channel Fund	35,334	-	-	-	-
Total Other Financing Uses	1,240,940	1,341,085	913,460	922,250	841,090
General Fund	\$ 17,025,058	\$ 16,921,085	\$ 17,822,450	\$ 17,274,910	\$ 19,448,170

FY 2014-15 Capital Expenditures

General Fund

CD Administration

7100	GPS hardware/software upgrades	\$	8,000
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PW Administration

7200	Radios		119,490
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PW Maintenance

7050	Community House renovation		200,000
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PW Parks

7050	Texas Ave Park splash pad		320,000
7200	Baseball field groomer		15,000
7200	Slice aerator attachment		7,500
7200	Park utility cart		11,000

Police Administration

7200	Radios		70,580
7200	Replace gym equipment		30,000

Fire Operations

7200	Radios		216,890
7200	Thermal image camera		14,000

	General Fund	\$	1,012,460
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FY 2014-15 Supplemental Requests

General Fund

Human Resources

3130	Compensation study	\$	15,000
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PW Administration

3130	Preliminary engineering report for hike/bike trail		25,000
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PW Maintenance

2050	Carpet at City Hall		115,000
2050	Carpet at Recreation Building		25,000
2050	Carpet at Public Works Building		15,000

PW Parks

1100	Chemicals for splash pad		10,000
2100	Replace Green Acres Park fence		35,000
2100	Replace portions of Walnut Park fence		25,000
7050	Texas Ave Park splash pad		320,000

Police Administration

0XXX	Administrative Assistant		63,060
3590	Hosting National Security Intelligence Seminar		5,000
7200	Replace gym equipment		30,000

	General Fund	\$	683,060
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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 2013-2014

- Completed extensive training to earn the Certified Municipal Officer (CMO) designation for a number of City Council members
- Approved an incentive package for a major destination development project to be located in Webster
- Obtained an ISO rating of ‘1’ for fire protection and maintained a ‘Recognized’ status from the Texas Police Chiefs Association

GOALS FOR FY 2014-2015

- 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 2014-2015

- 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 2014-2015 BUDGET

- Increase attorney fees for ongoing litigation and requests for public records that require an Attorney General ruling
- Increase the appropriation for consultant fees to provide training assistance as needed
- Increase professional development expenditures to maintain the CMO certification for Council members

<u>WORKLOAD MEASURES</u>	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ESTIMATE</u>	<u>2014-2015</u> <u>BUDGET</u>
Number of regular City Council meetings	23	23	23	23
Number of special City Council meetings	2	5	4	4

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 25,621	\$ 25,621	\$ 26,000	\$ 25,760	\$ 26,000
0200 Taxes	2,572	2,162	2,250	2,350	2,590
0310 W/C Insurance	35	34	40	40	50
Total Personnel	28,228	27,816	28,290	28,150	28,640
Supplies					
1050 Certificate & Award	257	258	400	380	400
1400 Office & Postage	2,062	1,241	1,900	2,090	2,200
1450 Office Furnishings	-	6,015	200	-	200
1700 Small Tools & Equipment	60	-	50	-	50
1850 Uniform & Apparel	-	821	300	-	800
1900 Vehicle & Eqpt. Supplies	766	886	1,140	930	830
Total Supplies	3,145	9,220	3,990	3,400	4,480
Maintenance					
2050 Building Maintenance	402	91	650	470	650
2450 Vehicle Maintenance	46	248	300	300	300
Total Maintenance	448	339	950	770	950
Services					
3030 Attorney	48,751	55,563	45,000	72,260	70,000
3050 Auditor	40,950	48,920	55,160	37,160	43,200
3110 Communication	196	207	270	210	1,050
3130 Consultant / Prof Services	-	-	-	-	10,000
3190 Dues, Subscriptions, Books	3,283	4,311	4,790	4,470	4,790
3310 General Insurance	12,864	13,426	15,920	17,580	15,260
3330 Janitorial Services	2,578	2,585	2,590	2,620	2,620
3490 Printing	258	336	400	-	400
3530 Professional Development	15,743	21,718	16,600	36,000	38,920
3590 Public Relations	727	3,913	3,950	4,200	6,950
3770 Utilities	13,631	13,904	14,090	13,300	13,320
3810 City Council Contingency	3,720	600	10,000	3,500	5,000
Total Services	142,700	165,483	168,770	191,300	211,510
City Council	\$ 174,520	\$ 202,858	\$ 202,000	\$ 223,620	\$ 245,580

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 2013-2014

- Developed a standardized tracking form for public information requests to be used by all City departments
- Improved the election information provided on the City's website for better public education
- Continued to comply with all legislation surrounding the election process

GOALS FOR FY 2014-2015

- Develop programs to educate citizens about the numerous functions of government
- Provide accurate, timely information and direction to citizens during an emergency event
- Cross-train all staff members within the City Secretary Division

OBJECTIVES FOR FY 2014-2015

- Hold an eight-week training class, Leadership Webster, for interested residents
- Streamline the Public Information Officer duties within the Emergency Operations Center
- Develop basic skills for each staff member to ensure uninterrupted essential services to the public

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Increase the appropriation for salary and wages to reflect pay increases based upon performance
- Increase service contracts for the cost of annual maintenance on new software
- Capital outlay decreases to reflect the purchase of open records tracking software in FY 2013-2014

<u>WORKLOAD MEASURES</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 BUDGET</u>
Number of agenda packets prepared	30	32	33	34
Number of pages imaged	56,220	60,000	30,000	35,000
Number of pounds of records removed and destroyed	3,370	11,500	9,000	10,000

PERFORMANCE MEASURES

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

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
City Secretary	1.00	1.00	1.00	1.00
Deputy City Secretary	1.00	1.00	1.00	1.00
Records Manager	1.00	1.00	1.00	1.00
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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 226,316	\$ 240,069	\$ 245,070	\$ 247,040	\$ 259,160
0150 Overtime	1,207	1,139	1,000	1,500	1,000
0200 Taxes	17,624	17,677	19,180	19,350	20,730
0250 Retirement	37,008	40,419	41,960	42,390	44,850
0300 Group Insurance	49,898	48,279	47,070	44,760	45,180
0310 W/C Insurance	343	330	420	450	550
0320 Disability Insurance	2,272	2,278	2,500	1,430	1,620
0900 Other Post-Employment Benefits	-	-	1,610	1,610	1,610
Total Personnel	334,668	350,192	358,810	358,530	374,700
Supplies					
1230 Holiday Supplies	195	48	300	220	300
1300 Kitchen & Janitorial	906	926	980	930	960
1400 Office & Postage	1,322	980	2,200	3,130	2,200
1700 Small Tools & Equipment	880	-	300	-	300
Total Supplies	3,303	1,954	3,780	4,280	3,760
Maintenance					
2050 Building Maintenance	457	105	750	540	750
2200 Machine & Eqpt Maintenance	-	-	240	-	240
2900 Service Contracts	-	-	-	-	2,800
Total Maintenance	457	105	990	540	3,790
Services					
3090 Codification	1,658	2,218	3,900	5,250	4,050
3110 Communication	1,037	1,559	1,630	1,700	2,180
3170 Disposal	100	100	200	350	450
3190 Dues, Subscriptions, Books	1,339	782	1,150	1,150	1,600
3210 Election	4,817	2,797	5,000	4,390	7,000
3310 General Insurance	3,109	3,236	3,260	3,600	2,720
3312 Sec 125 Admin Fees	94	151	190	130	190
3330 Janitorial Services	2,967	2,964	2,970	3,000	3,010
3430 Legal Notices	4,762	2,528	4,000	2,300	4,000
3490 Printing	89	357	200	-	200
3530 Professional Development	7,675	9,579	9,050	6,200	12,650
3570 Publications	-	-	100	-	100
3770 Utilities	15,685	15,991	16,210	15,300	15,320
3780 Water Charges	496	603	610	620	650
3880 Information Technology	33,580	35,140	53,800	53,800	53,270
Total Services	77,409	78,006	102,270	97,790	107,390
Capital Outlay					
7100 Computer System	5,345	-	12,500	4,500	-
Total Capital Outlay	5,345	-	12,500	4,500	-
City Secretary	\$ 421,181	\$ 430,258	\$ 478,350	\$ 465,640	\$ 489,640

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 2013-2014

- Coordinated the final development agreement for the entertainment venue, TopGolf, to locate to Webster
- Successfully bolstered code enforcement efforts by credentialing two current staff members in the Building Division
- Enhanced emergency preparedness by adding a power backup system to the Civic Center complex
- Maintained 100% NIMS compliance
- Upgraded first responder communications to mandated standards using grant funding
- Purchased a wheelchair accessible transit bus
- Received a 'Class 1' fire services rating from the Insurance Services Office
- Maintained a 'Recognized' status from the Texas Police Chiefs Association
- Presented a fiscally conservative budget that encompasses a lower property tax rate and cash funding of capital projects

GOALS FOR FY 2014-2015

- Attract additional venues to the WEDC Destination Development Project
- Complete the update to the Comprehensive Plan and begin implementation of its tenets
- Present a comprehensive review of the Capital Improvements Program along with a recommendation for funding
- Complete the mandated update of all annexes to the City's Emergency Management Plan
- Present a fiscally sustainable annual budget for adoption

OBJECTIVES FOR FY 2014-2015

- Negotiate appropriate enhancement packages for further development of available properties
- Coordinate efforts to amend ordinances to conform to the new Comprehensive Plan as necessary
- Identify and prioritize the funding of capital projects in the annual budget
- Obtain state approval for all annexes and five-year update of the Emergency Management Plan
- Prepare an annual budget that reduces the tax rate, controls expenditures, and exceeds reserve requirements

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Increase professional development expenditures to allow for attendance to three additional conferences
- Increase information technology expenditures to reflect modifications to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Planning Session directives presented for Council action	8	4	5	4
Staff meetings and exercises for disaster preparedness	7	1	6	4
Number of departmental meetings held	364	364	364	364
 <u>PERFORMANCE MEASURES</u>				
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%

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 176,260	\$ 178,329	\$ 247,040	\$ 248,210	\$ 259,020
0200 Taxes	15,897	16,271	17,400	17,580	18,130
0250 Retirement	36,579	39,659	42,130	42,340	44,660
0300 Group Insurance	17,579	17,750	18,840	18,850	20,520
0310 W/C Insurance	1,322	1,273	1,630	1,730	2,100
0320 Disability Insurance	2,209	2,316	2,470	1,410	1,590
0900 Other Post-Employment Benefits	-	-	810	810	810
Total Personnel	249,847	255,598	330,320	330,930	346,830
Supplies					
1300 Kitchen & Janitorial	448	463	490	460	480
1400 Office & Postage	711	581	500	1,320	500
1600 Safety & Health	362	-	300	210	300
1700 Small Tools & Equipment	878	463	300	450	300
1900 Vehicle & Eqpt. Supplies	1,982	1,893	2,000	1,840	1,980
Total Supplies	4,380	3,400	3,590	4,280	3,560
Maintenance					
2050 Building Maintenance	161	38	270	190	270
2200 Machine & Eqpt Maintenance	-	44	-	-	-
2450 Vehicle Maintenance	564	637	500	150	500
2900 Service Contracts	12,113	15,413	16,500	16,910	17,120
Total Maintenance	12,837	16,131	17,270	17,250	17,890
Services					
3110 Communication	2,049	1,907	2,530	2,220	2,330
3190 Dues, Subscriptions, Books	1,560	1,728	2,200	1,760	2,200
3310 General Insurance	2,202	2,281	2,630	3,300	4,110
3312 Sec 125 Admin Fees	94	76	100	70	100
3330 Janitorial Services	1,049	1,058	1,060	1,070	1,070
3490 Printing	350	-	200	270	200
3530 Professional Development	5,809	6,270	8,940	8,940	15,350
3590 Public Relations	285	253	900	1,200	900
3770 Utilities	5,565	5,674	5,760	5,440	5,440
3780 Water Charges	248	302	310	310	320
3820 City Manager Contingency	15,376	8,513	30,000	15,000	30,000
3880 Information Technology	19,610	44,200	38,790	38,790	54,790
Total Services	54,197	72,261	93,420	78,370	116,810
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	6,550	6,550	7,380	7,380	12,090
8013 Transfer to Building Contr Fund	9,000	-	-	-	-
8021 Transfer to Gen Proj Fund	6,290	-	-	-	-
8042 Transfer to Grant Fund	24,310	29,172	-	-	-
Total Other Financing Uses	46,150	35,722	7,380	7,380	12,090
City Manager	\$ 367,412	\$ 383,112	\$ 451,980	\$ 438,210	\$ 497,180

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 2013-2014

- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for September 30, 2013
- Received the GFOA Distinguished Budget Award for the Annual Budget for Fiscal Year 2013-2014
- Published "Focus on Finances" articles in the City's quarterly magazine, *Gateway*

GOALS FOR FY 2014-2015

- 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 2014-2015

- 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 2014-2015 BUDGET

- Decrease financial expenditures to reflect reductions in sales tax rebates
- Increase transfers to the General Debt Service Fund to lower the debt portion of the ad valorem tax rate
- Increase transfers to the TIRZ Fund based upon projected changes to property values within the zone.

<u>WORKLOAD MEASURES</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 BUDGET</u>
Number of payrolls processed	27	27	27	27
Number of accounts payable checks processed	2,901	3,200	2,900	3,000
Number of utility bills processed	15,120	14,200	15,264	15,360

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 358,421	\$ 378,818	\$ 390,630	\$ 394,590	\$ 403,760
0150 Overtime	-	-	550	-	550
0200 Taxes	28,495	28,531	30,350	31,060	31,710
0250 Retirement	58,269	63,461	66,700	67,280	69,700
0300 Group Insurance	51,541	53,959	62,160	61,810	67,810
0310 W/C Insurance	546	525	660	700	850
0320 Disability Insurance	3,587	3,782	3,980	2,270	2,520
0900 Other Post-Employment Benefits	-	-	2,420	2,420	2,420
Total Personnel	500,859	529,077	557,450	560,130	579,320
Supplies					
1300 Kitchen & Janitorial	1,353	1,379	1,470	1,390	1,430
1400 Office & Postage	6,320	5,952	6,140	6,290	6,160
1700 Small Tools & Equipment	-	699	250	250	250
Total Supplies	7,673	8,030	7,860	7,930	7,840
Maintenance					
2050 Building Maintenance	328	149	1,060	760	1,060
2200 Machine & Eqpt Maintenance	753	956	1,250	980	1,280
2900 Service Contracts	23,646	24,762	25,940	26,480	27,770
Total Maintenance	24,726	25,867	28,250	28,220	30,110
Services					
3080 Financial	270,351	233,747	221,830	56,000	25,550
3110 Communication	970	988	1,090	1,080	1,090
3190 Dues, Subscriptions, Books	5,016	5,310	5,160	5,000	5,220
3310 General Insurance	4,371	4,528	5,270	6,620	5,490
3312 Sec 125 Admin Fees	357	303	280	200	280
3330 Janitorial Services	4,236	4,232	4,240	4,280	4,300
3490 Printing	5,624	6,419	6,250	5,400	7,000
3530 Professional Development	2,690	5,133	5,800	6,400	6,800
3690 Tax Appraisal	30,803	30,976	32,400	32,300	33,000
3710 Tax Collection	5,049	5,492	5,500	5,540	6,000
3770 Utilities	22,385	22,820	23,130	21,830	21,860
3780 Water Charges	745	905	920	970	940
3880 Information Technology	24,880	40,470	40,080	40,080	47,180
Total Services	377,477	361,323	351,950	185,700	164,710
Other Financing Uses					
8007 Transfer to Gen Debt Svc Fund	606,930	-	-	-	103,900
8021 Transfer to Gen Proj Fund	-	334,200	-	-	-
8041 Transfer to TIRZ Fund	40,769	76,182	80,000	117,930	130,000
8042 Transfer to Grant Fund	-	-	13,370	13,370	-
8043 Transfer to PEG Channel Fund	35,334	-	-	-	-
Total Other Financing Uses	683,033	410,382	93,370	131,300	233,900
Finance	\$ 1,593,768	\$ 1,334,679	\$ 1,038,880	\$ 913,280	\$ 1,015,880

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 2013-2014

- Maintained Levels I, II, and III of the Texas Court Clerk Certifications Program
- Streamlined courtroom procedures allowing efficient processing of cases
- Improved the procedures for electronic record keeping and online payments

GOALS FOR FY 2014-2015

- 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 2014-2015

- 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
- Research the potential benefits of telephone notifications for case disposition

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Increase court expenditures due to the rising cost of prosecutor services
- Increase information technology expenditures to reflect computer purchases for court staff

<u>WORKLOAD MEASURES</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 BUDGET</u>
Number of cases filed	9,524	9,400	9,400	9,500
Number of dispositions	9,287	9,000	9,200	9,200
Number of warrants issued	3,275	3,300	3,300	3,350

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 335,141	\$ 314,397	\$ 321,260	\$ 325,960	\$ 335,950
0150 Overtime	260	-	-	-	-
0200 Taxes	28,115	23,834	25,200	26,590	27,150
0250 Retirement	45,487	43,246	45,140	45,930	48,170
0300 Group Insurance	84,110	70,502	71,730	71,330	78,220
0310 W/C Insurance	525	505	530	560	730
0320 Disability Insurance	2,584	2,594	2,730	1,570	1,750
0900 Other Post-Employment Benefits	-	-	2,420	2,420	2,420
Total Personnel	496,222	455,079	469,010	474,360	494,390
Supplies					
1300 Kitchen & Janitorial	1,577	1,611	1,470	1,390	1,430
1400 Office & Postage	11,497	8,482	8,180	8,240	9,000
Total Supplies	13,074	10,093	9,650	9,630	10,430
Maintenance					
2050 Building Maintenance	600	136	970	700	970
Total Maintenance	600	136	970	700	970
Services					
3080 Financial	-	5,555	12,000	9,560	11,000
3110 Communication	958	980	1,210	1,070	1,090
3150 Court	72,188	69,583	69,630	72,800	75,030
3190 Dues, Subscriptions, Books	855	830	1,150	900	1,080
3310 General Insurance	4,001	4,057	4,860	5,610	3,200
3312 Sec 125 Admin Fees	94	-	-	-	-
3330 Janitorial Services	3,876	3,873	3,880	3,920	3,930
3350 Jury Trials	2,950	2,130	2,700	2,960	3,000
3490 Printing	3,576	2,641	2,080	1,800	2,080
3530 Professional Development	5,332	4,090	4,450	2,850	4,450
3770 Utilities	20,487	20,878	21,160	19,970	20,010
3780 Water Charges	869	1,055	920	1,090	970
3790 Warrant Collection	2,096	2,117	2,100	2,130	2,250
3880 Information Technology	21,720	23,630	55,590	55,590	63,860
Total Services	139,001	141,419	181,730	180,250	191,950
Municipal Court	\$ 648,897	\$ 606,727	\$ 661,360	\$ 664,940	\$ 697,740

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 2013-2014

- Renewed the health insurance plan with a relatively small increase to premiums
- Provided free health screenings for employees and dependents
- Held annual health fair and Christmas recognition luncheon

GOALS FOR FY 2014-2015

- Promote wellness of employees to maintain high quality health care and reduce insurance costs
- Recognize employees for exemplary service
- Maintain the integrity of the health insurance plan offered to employees

OBJECTIVES FOR FY 2014-2015

- Continue programs such as the annual health and wellness fair for employees and the community
- Plan and execute the annual awards luncheon
- Compile, review, and implement as required all new rules established by the Affordable Care Act

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Increase the appropriation for consultant fees to perform a compensation study
- Increase employee program expenditures to allow greater participation in the tuition reimbursement program
- Increase pre-employment expenditures due to the higher turnover that is anticipated next year

<u>WORKLOAD MEASURES</u>	2012-2013	2013-2014	2013-2014	2014-2015
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of employment applications processed	253	425	350	400
Number of medical benefit inquiries received	260	250	250	300
Number of counseling sessions with employees	300	250	300	325

PERFORMANCE MEASURES

Applications processed within three days of receipt	100%	100%	100%	100%
Percent of employees attending training sessions	90%	100%	100%	90%
Percent of employees participating in wellness events	55%	55%	60%	60%

PERSONNEL (FULL-TIME EQUIVALENTS)

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 179,541	\$ 190,476	\$ 200,130	\$ 201,520	\$ 211,460
0150 Overtime	-	-	500	-	500
0200 Taxes	14,146	14,072	15,610	15,820	16,830
0250 Retirement	29,206	31,918	34,210	34,370	36,540
0300 Group Insurance	32,404	32,742	34,690	32,850	31,670
0310 W/C Insurance	273	263	340	360	450
0320 Disability Insurance	1,835	1,924	2,060	1,180	1,330
0900 Other Post-Employment Benefits	-	-	1,210	1,210	1,210
Total Personnel	257,405	271,395	288,750	287,310	299,990
Supplies					
1050 Certificate & Award	8,154	9,534	8,900	8,710	13,500
1300 Kitchen & Janitorial	682	695	740	700	720
1400 Office & Postage	1,568	1,114	1,600	1,750	1,600
1850 Uniform & Apparel	-	118	150	-	150
Total Supplies	10,404	11,461	11,390	11,160	15,970
Maintenance					
2050 Building Maintenance	204	48	340	240	340
Total Maintenance	204	48	340	240	340
Services					
3110 Communication	473	453	670	460	550
3130 Consultant / Prof Services	-	28	500	-	15,500
3190 Dues, Subscriptions, Books	2,530	2,584	2,770	2,570	2,870
3250 Employee Program	34,329	32,991	45,960	36,790	56,030
3310 General Insurance	1,196	1,248	1,480	1,630	980
3312 Sec 125 Admin Fees	273	227	280	200	280
3330 Janitorial Services	1,329	1,327	1,330	1,340	1,350
3470 Pre-Employment	7,785	16,446	10,550	10,730	15,550
3490 Printing	407	-	100	-	100
3530 Professional Development	2,896	5,268	4,190	4,030	4,950
3770 Utilities	7,022	7,166	7,270	6,870	6,870
3780 Water Charges	372	452	460	470	480
3880 Information Technology	18,660	22,210	21,620	21,620	22,830
Total Services	77,271	90,401	97,180	86,710	128,340
Human Resources	\$ 345,284	\$ 373,304	\$ 397,660	\$ 385,420	\$ 444,640

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 2013-2014

- Updated the Comprehensive Plan with the assistance of the Citizens Advisory Committee
- Supported the relocation of NASA aircraft from Ellington Field to Space Center Houston
- Amended the zoning ordinance during the year as requested by City Council

GOALS FOR FY 2014-2015

- Carry out the goals of the updated Comprehensive Plan
- Facilitate the implementation of the NASA Parkway Plan
- Integrate building permit data into the geographic information systems

OBJECTIVES FOR FY 2014-2015

- Amend ordinances as needed to comply with the Comprehensive Plan
- Examine the work of other cities that have successfully completed an overlay district similar to the NASA Parkway Plan
- Review construction plans and verify any discrepancies in the field

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Increase information technology expenditures due to the purchase of a color scanner for GIS
- Increase the appropriation for computer systems to replace the global positioning satellite hardware and software

<u>WORKLOAD MEASURES</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of plats approved	2	5	2	5
Number of rezoning applications received	2	3	5	3
Number of special use permits issued	1	4	-	1

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%	98%	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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 364,625	\$ 359,932	\$ 372,750	\$ 377,730	\$ 385,660
0150 Overtime	70	167	1,500	1,500	1,500
0200 Taxes	29,075	27,113	29,170	29,800	30,860
0250 Retirement	59,318	60,345	63,820	64,670	66,740
0300 Group Insurance	71,544	62,872	66,480	66,690	72,490
0310 W/C Insurance	818	788	960	1,020	1,220
0320 Disability Insurance	3,523	3,426	3,830	2,180	2,420
0900 Other Post-Employment Benefits	-	-	2,420	2,420	2,420
Total Personnel	528,974	514,642	540,930	546,010	563,310
Supplies					
1300 Kitchen & Janitorial	1,353	1,379	1,470	1,390	1,430
1400 Office & Postage	5,753	4,870	6,700	10,160	4,400
1700 Small Tools & Equipment	-	-	-	-	800
1900 Vehicle & Eqpt. Supplies	349	464	410	190	410
Total Supplies	7,455	6,714	8,580	11,740	7,040
Maintenance					
2050 Building Maintenance	198	46	330	240	330
2200 Machine & Eqpt Maintenance	499	1,351	1,700	3,450	2,000
2250 Signage Maintenance	-	-	100	-	100
2450 Vehicle Maintenance	341	67	250	50	250
2900 Service Contracts	10,673	10,821	11,800	10,500	11,300
Total Maintenance	11,712	12,285	14,180	14,240	13,980
Services					
3110 Communication	741	776	860	760	820
3130 Consultant / Prof Services	-	-	1,000	950	1,000
3190 Dues, Subscriptions, Books	1,889	709	2,300	1,920	2,300
3310 General Insurance	2,198	2,294	2,720	3,000	2,980
3312 Sec 125 Admin Fees	94	76	100	70	100
3330 Janitorial Services	1,299	1,298	1,300	1,310	1,320
3490 Printing	195	318	400	200	400
3530 Professional Development	2,891	4,006	4,200	4,200	4,200
3770 Utilities	6,846	6,983	7,080	6,690	6,690
3780 Water Charges	745	905	920	940	970
3880 Information Technology	14,930	20,570	30,890	30,890	62,480
Total Services	31,827	37,933	51,770	50,930	83,260
Capital Outlay					
7100 Computer System	-	-	-	-	8,000
Total Capital Outlay	-	-	-	-	8,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	4,700	4,700	5,880	5,880	5,880
Total Other Financing Uses	4,700	4,700	5,880	5,880	5,880
CD Administration	\$ 584,667	\$ 576,275	\$ 621,340	\$ 628,800	\$ 681,470

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 2013-2014

- Increased the number of permits issued and building inspections performed
- Certified two additional Community Development-Building Division employees for code enforcement duties
- Increased the number of code enforcement actions and health inspections of businesses

GOALS FOR FY 2014-2015

- Improve the effectiveness of the code enforcement process
- Increase the efficiency of building inspections in the field
- Create permanent records by scanning building plans into an electronic database

OBJECTIVES FOR FY 2014-2015

- Expand the duties of existing staff members to assist in the inspection and reporting of code violations
- Convert to a paperless inspection process utilizing electronic tablets instead of traditional building plans
- Set aside time each week to scan plans into the database

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Increase small tools and equipment to purchase computer tablets for inspectors and two new portable radios
- Increase the appropriation for dues, subscriptions, and books to purchase 2015 building codes
- Increase the transfer to the Equipment Replacement Fund as newer vehicles have been added to the fleet

<u>WORKLOAD MEASURES</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 BUDGET</u>
Number of permits issued	1,386	1,550	1,500	1,550
Number of inspections performed	5,779	6,000	5,912	6,000
Number of code enforcement cases processed	2,075	2,100	2,100	2,100

PERFORMANCE MEASURES

Average number of days to abate code violations	22	21	23	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%

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 335,310	\$ 334,344	\$ 350,640	\$ 356,910	\$ 368,970
0150 Overtime	231	53	1,000	30	1,000
0200 Taxes	26,823	25,118	27,530	28,190	29,750
0250 Retirement	54,520	56,037	59,960	60,870	63,780
0300 Group Insurance	74,392	62,751	67,460	73,740	80,510
0310 W/C Insurance	1,210	1,165	1,220	1,290	1,570
0320 Disability Insurance	3,060	2,980	3,540	2,040	2,280
0900 Other Post-Employment Benefits	-	-	2,820	2,820	2,820
Total Personnel	495,547	482,448	514,170	525,890	550,680
Supplies					
1300 Kitchen & Janitorial	1,577	1,611	1,710	1,610	1,670
1400 Office & Postage	4,125	5,360	3,000	3,200	3,100
1600 Safety & Health	209	330	400	-	400
1700 Small Tools & Equipment	-	207	150	-	8,450
1850 Uniform & Apparel	-	518	500	700	700
1900 Vehicle & Eqpt. Supplies	3,075	2,511	2,950	2,600	2,950
Total Supplies	8,986	10,537	8,710	8,110	17,270
Maintenance					
2050 Building Maintenance	778	83	590	420	590
2450 Vehicle Maintenance	1,685	2,642	1,500	1,500	1,500
2900 Service Contracts	3,000	3,000	3,500	3,000	4,500
Total Maintenance	5,464	5,725	5,590	4,920	6,590
Services					
3060 Contract Services	-	75	10,000	1,000	10,000
3110 Communication	1,158	1,216	1,280	1,190	1,300
3130 Consultant / Prof Services	-	-	500	-	500
3190 Dues, Subscriptions, Books	1,534	1,968	2,200	2,670	3,500
3310 General Insurance	4,291	4,478	5,310	5,860	4,490
3312 Sec 125 Admin Fees	273	151	100	70	100
3330 Janitorial Services	2,328	2,326	2,330	2,350	2,360
3490 Printing	387	478	500	500	500
3530 Professional Development	7,495	4,864	9,800	9,800	9,800
3770 Utilities	12,295	12,546	12,710	11,990	12,020
3780 Water Charges	869	1,055	1,070	1,090	1,130
3880 Information Technology	29,850	28,210	35,700	35,700	36,530
Total Services	60,479	57,367	81,500	72,220	82,230
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	8,800	11,000	11,000	11,000	15,230
Total Other Financing Uses	8,800	11,000	11,000	11,000	15,230
CD Building	\$ 579,276	\$ 567,077	\$ 620,970	\$ 622,140	\$ 672,000

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 2013-2014

- Purchased a wheelchair-accessible transit bus
- Extended hours for the summer program
- Maintained recreation facilities in an acceptable manner for attendees

GOALS FOR FY 2014-2015

- Increase year-round attendance for existing programs
- Provide a safe and healthy environment for all programs
- Consider offering more activities for seniors

OBJECTIVES FOR FY 2014-2015

- 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
- Research the costs of adding classes for software instruction and new field trip venues

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Decrease building maintenance due to the purchase of tables and chairs during FY 2013-2014
- Increase the appropriation for recreation programs due to higher food costs for senior nights
- Increase the transfer to the Equipment Replacement Fund with the purchase of a transit bus in FY 2013-2014

<u>WORKLOAD MEASURES</u>	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ESTIMATE</u>	<u>2014-2015</u> <u>BUDGET</u>
Number of programs provided	6	6	6	6
Number of calendar days that include one program or event	260	260	260	260
Total program attendance	10,130	10,630	10,130	10,635
<u>PERFORMANCE MEASURES</u>				
Attendance as a percent of maximum enrollment (summer)	90%	100%	95%	100%
Percentage increase in program participation	5%	5%	0%	5%
Percentage of calls returned within 24 hours of inquiry	100%	100%	100%	100%

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
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)	11.00	11.00	11.00	11.00
Total Employees (Seasonal)	12.00	12.00	12.00	12.00

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 89,135	\$ 92,316	\$ 101,210	\$ 101,630	\$ 104,350
0150 Overtime	12,286	12,278	17,500	13,000	17,500
0200 Taxes	8,948	7,920	9,330	9,790	9,890
0250 Retirement	10,463	11,308	12,230	12,000	12,910
0300 Group Insurance	9,945	10,047	10,640	10,670	11,610
0310 W/C Insurance	1,623	1,563	1,790	1,900	2,240
0320 Disability Insurance	570	597	640	370	410
0900 Other Post-Employment Benefits	-	-	400	400	400
Total Personnel	132,970	136,029	153,740	149,760	159,310
Supplies					
1230 Holiday Supplies	1,370	1,325	1,600	1,520	1,600
1234 July 4 Celebration Committee	35,127	33,906	35,500	35,000	35,500
1300 Kitchen & Janitorial	1,379	1,972	1,690	1,900	2,000
1400 Office & Postage	650	975	1,150	800	1,150
1450 Office Furnishings	-	-	-	9,340	-
1550 Recreation Supplies	14,641	14,473	-	-	-
1600 Safety & Health	45	81	150	-	150
1700 Small Tools & Equipment	158	200	200	-	200
1850 Uniform & Apparel	-	1,000	1,000	-	1,300
1900 Vehicle & Eqpt. Supplies	877	1,057	1,030	1,770	1,200
Total Supplies	54,247	54,990	42,320	50,330	43,100
Maintenance					
2050 Building Maintenance	270	360	8,840	270	360
2450 Vehicle Maintenance	2,722	349	1,600	3,690	1,100
2900 Service Contracts	2,724	2,724	2,730	2,720	2,730
Total Maintenance	5,716	3,433	13,170	6,680	4,190
Services					
3110 Communication	7	10	50	20	20
3190 Dues, Subscriptions, Books	547	653	560	670	720
3310 General Insurance	7,814	8,155	9,670	10,680	7,340
3330 Janitorial Services	30,528	29,722	32,780	29,400	32,780
3490 Printing	-	83	-	-	-
3530 Professional Development	-	-	1,050	680	1,050
3600 Recreation Program	29,626	26,199	43,850	47,380	48,050
3770 Utilities	23,363	26,027	26,410	26,360	26,440
3780 Water Charges	3,974	2,026	4,100	2,160	4,020
3880 Information Technology	9,950	7,860	8,690	8,690	12,180
Total Services	105,809	100,736	127,160	126,040	132,600
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	9,780	7,500	9,380	9,380	16,880
Total Other Financing Uses	9,780	7,500	9,380	9,380	16,880
CD Recreation	\$ 308,522	\$ 302,688	\$ 345,770	\$ 342,190	\$ 356,080

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 2013-2014

- Constructed new parking at Texas Avenue Park
- Completed signal upgrades along NASA Parkway
- Installed generator at Civic Center complex

GOALS FOR FY 2014-2015

- 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 2014-2015

- Coordinate the periodic inspection of all City infrastructure and facilities
- Perform timely inspections of all municipal construction in the City
- Ensure all Public Works employees are provided with appropriate personal protection equipment and safety training

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Decrease the appropriation for service contracts due to lower costs for software maintenance
- Increase consultant fees to reflect a supplemental request for a preliminary engineering study of hike and bike trails
- Capital outlay includes the purchase of portable radios for Public Works staff

WORKLOAD MEASURES

	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ESTIMATE</u>	<u>2014-2015</u> <u>BUDGET</u>
Number of work orders processed	7,637	9,500	1,985	4,000
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%	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS)

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
Construction Inspector	-	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	3.00	5.00	5.00	5.00

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 177,236	\$ 178,474	\$ 315,520	\$ 317,450	\$ 327,890
0150 Overtime	406	-	4,750	5,250	4,750
0200 Taxes	14,283	13,654	25,040	25,490	26,690
0250 Retirement	28,902	29,912	54,610	55,040	57,350
0300 Group Insurance	33,179	31,773	62,280	62,740	67,930
0310 W/C Insurance	1,070	1,031	1,700	1,800	2,160
0320 Disability Insurance	1,785	1,595	3,240	1,850	2,060
0900 Other Post-Employment Benefits	-	-	2,010	2,010	2,010
Total Personnel	256,861	256,438	469,150	471,630	490,840
Supplies					
1300 Kitchen & Janitorial	3,471	5,475	5,500	5,580	5,500
1400 Office & Postage	4,411	5,125	5,250	4,240	5,250
1450 Office Furnishings	-	-	3,000	2,940	-
1600 Safety & Health	388	25	850	310	850
1700 Small Tools & Equipment	-	2,185	2,300	3,890	300
1850 Uniform & Apparel	1,205	2,272	2,350	2,550	2,600
1900 Vehicle & Eqpt. Supplies	981	448	5,000	3,340	3,830
Total Supplies	10,456	15,529	24,250	22,850	18,330
Maintenance					
2200 Machine & Eqpt Maintenance	-	567	450	-	450
2450 Vehicle Maintenance	603	559	1,250	2,960	1,250
2900 Service Contracts	35,598	35,598	37,100	32,950	31,600
Total Maintenance	36,201	36,724	38,800	35,910	33,300
Services					
3110 Communication	7,142	6,108	4,560	7,750	8,060
3130 Consultant / Prof Services	2,698	8,311	10,000	12,000	40,000
3190 Dues, Subscriptions, Books	1,171	1,162	1,720	1,510	1,970
3310 General Insurance	5,923	6,182	8,530	9,420	6,370
3312 Sec 125 Admin Fees	94	-	100	70	100
3490 Printing	-	-	100	-	-
3530 Professional Development	3,098	4,217	6,300	6,300	7,000
3770 Utilities	22,827	22,436	25,540	26,130	26,000
3780 Water Charges	742	732	700	830	820
3880 Information Technology	31,090	24,030	32,170	32,170	37,500
Total Services	74,786	73,177	89,720	96,180	127,820
Capital Outlay					
7200 Machine & Equipment	-	-	125,000	125,470	119,490
Total Capital Outlay	-	-	125,000	125,470	119,490
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	5,200	5,950	12,380	12,380	16,120
Total Other Financing Uses	5,200	5,950	12,380	12,380	16,120
PW Administration	\$ 383,504	\$ 387,818	\$ 759,300	\$ 764,420	\$ 805,900

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 2013-2014

- Repaired sidewalks, replaced street signs, and striped streets as needed
- Replaced Texas Avenue Park pavilion slab and the crossing guard shack at NASA Parkway
- Built a records storage room inside the Magnolia water tower

GOALS FOR FY 2014-2015

- Increase the number of pet registrations in the City
- Preserve and enhance condition of streets and street signs
- Maintain or improve pedestrian accessibility throughout the City

OBJECTIVES FOR FY 2014-2015

- Evaluate the fee structure and process for pet registrations
- Inspect and replace street striping as required
- Repair, replace, and install sidewalks as identified by annual inspection

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Increase building maintenance to replace the carpet at City Hall, Public Works, and Recreation buildings
- Increase the appropriation for street maintenance to stripe NASA Parkway from Kobayashi to Highway 3
- Capital outlay includes the renovation of the Community House in accordance with the Capital Improvements Program

<u>WORKLOAD MEASURES</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 393,618	\$ 425,286	\$ 440,040	\$ 416,000	\$ 435,250
0150 Overtime	23,074	19,139	21,000	18,500	21,000
0200 Taxes	33,497	33,200	36,170	34,840	36,970
0250 Retirement	67,731	74,477	78,620	74,620	78,660
0300 Group Insurance	112,716	109,697	117,880	123,010	136,530
0310 W/C Insurance	8,485	8,171	9,720	10,310	11,800
0320 Disability Insurance	3,709	3,893	4,430	2,430	2,700
0900 Other Post-Employment Benefits	-	-	4,030	4,030	4,030
Total Personnel	642,831	673,862	711,890	683,740	726,940
Supplies					
1600 Safety & Health	2,693	2,317	3,100	2,250	3,100
1650 Shop Supplies	3,418	5,683	6,100	4,550	6,100
1700 Small Tools & Equipment	9,750	7,734	7,000	7,540	7,600
1900 Vehicle & Eqpt. Supplies	15,886	15,486	17,580	12,990	16,870
Total Supplies	31,746	31,220	33,780	27,330	33,670
Maintenance					
2050 Building Maintenance	57,341	43,117	91,000	77,380	284,000
2200 Machine & Eqpt Maintenance	10,147	10,035	5,280	8,600	10,000
2250 Signage Maintenance	7,467	9,547	13,150	10,660	9,150
2300 Street Maintenance	49,767	39,588	39,000	41,300	99,000
2450 Vehicle Maintenance	9,651	7,914	9,200	6,600	10,000
2900 Service Contracts	11,987	12,600	14,700	13,020	17,000
Total Maintenance	146,361	122,800	172,330	157,560	429,150
Services					
3010 Animal Control	5,700	14,051	5,200	6,200	7,000
3110 Communication	563	563	650	600	640
3190 Dues, Subscriptions, Books	145	50	650	150	150
3310 General Insurance	8,353	7,675	9,100	10,050	10,360
3312 Sec 125 Admin Fees	179	76	100	70	100
3390 Mosquito Control	15,367	6,132	15,500	15,500	15,500
3530 Professional Development	4,158	4,580	4,250	4,430	4,250
3610 Recycling	273	369	250	230	350
3630 Rentals	10,271	14,196	4,700	5,030	5,320
3670 Street Lights	182,869	185,224	184,000	184,000	190,000
3750 Uniform Service	8,098	8,442	8,620	7,800	8,620
3880 Information Technology	24,870	15,950	24,060	24,060	33,480
Total Services	260,845	257,306	257,080	258,120	275,770
Capital Outlay					
7050 Building & Property	9,650	-	-	-	200,000
7200 Machine & Equipment	-	19,537	-	-	-
7250 Vehicles	-	105,104	-	-	-
Total Capital Outlay	9,650	124,641	-	-	200,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	28,990	50,200	51,980	51,980	49,020
8021 Transfer to Gen Proj Fund	183,000	45,000	-	-	-
Total Other Financing Uses	211,990	95,200	51,980	51,980	49,020
PW Maintenance	\$ 1,303,423	\$ 1,305,029	\$ 1,227,060	\$ 1,178,730	\$ 1,714,550

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 2013-2014

- Replaced equipment in Green Acres Park and Texas Avenue Park
- Installed shade structures in Texas Avenue Park
- Replaced the gazebo roof at Walnut Park

GOALS FOR FY 2014-2015

- Enhance the aesthetics and function of city parks where appropriate
- Protect citizens who use city parks and facilities
- Preserve and enhance City rights-of-way and facilities

OBJECTIVES FOR FY 2014-2015

- Replace the fencing at Green Acres Park and Walnut Park
- Repair all park playground equipment identified on annual inspections
- Utilize landscaping practices that minimize water demand and upkeep requirements

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Increase the appropriation for chemicals due to the addition of a splash pad at Texas Avenue Park
- Increase property maintenance expenditures to replace the fencing at Green Acres Park and Walnut Park
- Capital outlay includes the construction of a splash pad at Texas Avenue Park and purchase of equipment

<u>WORKLOAD MEASURES</u>	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ESTIMATE</u>	<u>2014-2015</u> <u>BUDGET</u>
Acres of park space maintained	26	26	26	26
Number of pieces of park equipment maintained	142	142	151	171
Number of facilities that require landscaping	18	19	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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 241,965	\$ 239,753	\$ 263,090	\$ 229,000	\$ 264,310
0150 Overtime	13,081	13,887	13,000	13,000	13,000
0200 Taxes	21,545	19,485	21,750	21,000	22,660
0250 Retirement	43,425	42,745	47,080	43,500	47,810
0300 Group Insurance	100,234	88,784	104,050	88,000	96,140
0310 W/C Insurance	5,211	5,019	5,810	6,160	7,430
0320 Disability Insurance	2,514	1,938	2,680	1,400	1,650
0900 Other Post-Employment Benefits	-	-	2,820	2,820	2,820
Total Personnel	427,975	411,611	460,280	404,880	455,820
Supplies					
1100 Chemical	7,591	8,966	9,300	8,300	19,300
1230 Holiday Supplies	10,238	6,879	13,000	12,250	13,000
1300 Kitchen & Janitorial	6,888	4,955	6,000	4,700	6,000
1600 Safety & Health	1,813	2,852	2,350	2,160	2,350
1700 Small Tools & Equipment	10,785	6,938	8,050	7,820	7,050
1900 Vehicle & Eqpt. Supplies	15,600	14,806	15,540	14,300	15,630
Total Supplies	52,914	45,397	54,240	49,530	63,330
Maintenance					
2050 Building Maintenance	941	816	4,700	2,600	1,100
2100 Property Maintenance	46,930	36,316	47,500	39,150	106,500
2200 Machine & Eqpt Maintenance	6,234	11,138	6,500	6,000	6,500
2450 Vehicle Maintenance	9,613	2,875	5,900	2,640	5,900
Total Maintenance	63,718	51,146	64,600	50,390	120,000
Services					
3060 Contract Services	38,216	51,495	62,000	49,990	58,000
3070 Contract Personnel	79,369	79,089	91,270	86,000	88,000
3110 Communication	6	23	50	40	50
3190 Dues, Subscriptions, Books	385	474	1,280	480	500
3310 General Insurance	3,612	3,770	4,470	4,940	6,770
3312 Sec 125 Admin Fees	179	151	-	-	-
3530 Professional Development	2,096	3,885	4,500	4,000	4,500
3630 Rentals	1,900	599	1,000	1,800	1,800
3750 Uniform Service	2,175	2,115	2,040	1,910	2,040
3770 Utilities	26,295	29,945	28,370	30,890	29,380
3780 Water Charges	29,227	29,271	38,270	25,060	38,880
3880 Information Technology	8,660	5,550	5,170	5,170	6,090
Total Services	192,119	206,366	238,420	210,280	236,010
Capital Outlay					
7050 Building & Property	-	-	-	-	320,000
7200 Machine & Equipment	-	-	-	-	33,500
Total Capital Outlay	-	-	-	-	353,500
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	24,800	27,080	32,870	32,870	41,330
8009 Transfer to Parks Constr Fund	-	410,000	300,000	300,000	-
Total Other Financing Uses	24,800	437,080	332,870	332,870	41,330
PW Parks Maintenance	\$ 761,527	\$ 1,151,600	\$ 1,150,410	\$ 1,047,950	\$ 1,269,990

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. This division was consolidated with the Public Works Administration Division beginning in FY 2013-14.

ACHIEVEMENTS FOR FY 2013-2014

➤ N/A

GOALS FOR FY 2014-2015

➤ N/A

OBJECTIVES FOR FY 2014-2015

➤ N/A

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

➤ N/A

<u>WORKLOAD MEASURES</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 BUDGET</u>
Number of construction plans reviewed	80	N/A	N/A	N/A
Lane miles of roadway inspected	64	N/A	N/A	N/A
Linear feet of sidewalk inspected	148,000	N/A	N/A	N/A
<u>PERFORMANCE MEASURES</u>				
Percent of major plans reviewed within ten days	100%	N/A	N/A	N/A
Percent of roadways inspected	100%	N/A	N/A	N/A
Percent of sidewalks inspected	100%	N/A	N/A	N/A

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

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 117,196	\$ 122,848	\$ -	\$ -	\$ -
0150 Overtime	4,329	2,662	-	-	-
0200 Taxes	9,419	9,193	-	-	-
0250 Retirement	19,770	21,033	-	-	-
0300 Group Insurance	27,007	27,284	-	-	-
0310 W/C Insurance	392	377	-	-	-
0320 Disability Insurance	1,165	1,230	-	-	-
Total Personnel	179,279	184,627	-	-	-
Supplies					
1400 Office & Postage	652	471	-	-	-
1600 Safety & Health	431	246	-	-	-
1700 Small Tools & Equipment	302	114	-	-	-
1850 Uniform & Apparel	268	777	-	-	-
1900 Vehicle & Eqpt. Supplies	3,508	2,693	-	-	-
Total Supplies	5,161	4,302	-	-	-
Maintenance					
2200 Machine & Eqpt Maintenance	497	-	-	-	-
2450 Vehicle Maintenance	410	318	-	-	-
Total Maintenance	907	318	-	-	-
Services					
3110 Communication	37	179	-	-	-
3190 Dues, Subscriptions, Books	133	-	-	-	-
3310 General Insurance	970	1,012	-	-	-
3312 Sec 125 Admin Fees	94	76	-	-	-
3530 Professional Development	1,797	1,608	-	-	-
3880 Information Technology	4,970	5,780	-	-	-
Total Services	8,001	8,654	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	4,700	5,880	-	-	-
Total Other Financing Uses	4,700	5,880	-	-	-
PW Engineering	\$ 198,047	\$ 203,781	\$ -	\$ -	\$ -

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 2013-2014

- Continued Strategic Oriented Policing
- Maintained a 'Recognized' status from the Texas Police Chiefs Association
- Sent two supervisors to advanced management schools

GOALS FOR FY 2014-2015

- 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 2014-2015

- 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 2014-2015 BUDGET

- Add an Administrative Assistant position due to the increasing clerical responsibilities within the division
- Increase the appropriation for prisoner support due to the rising cost of meals and linen service
- Increase public relations expenditures to host the National Security Intelligence Seminar
- Capital outlay reflects the purchase of portable radios and exercise equipment for Police personnel

<u>WORKLOAD MEASURES</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 BUDGET</u>
Number of employees completing field training program	2	1	2	2
Number of training sessions provided	10	7	7	7
Number of internal affairs cases initiated	11	15	5	5
 <u>PERFORMANCE MEASURES</u>				
Percent of authorized sworn positions filled	100%	100%	98%	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
Administrative Assistant	-	-	-	1.00
Total Employees (Full-Time Equivalents)	4.00	4.00	4.00	5.00

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 382,291	\$ 403,693	\$ 418,820	\$ 400,030	\$ 443,750
0150 Overtime	2,791	1,876	3,300	3,000	4,000
0200 Taxes	28,960	29,448	31,360	30,350	35,150
0250 Retirement	62,627	67,950	71,980	68,710	77,190
0300 Group Insurance	52,630	51,368	54,460	53,760	85,230
0310 W/C Insurance	5,883	5,665	6,160	6,530	7,980
0320 Disability Insurance	3,674	3,852	4,100	1,850	2,720
0900 Other Post-Employment Benefits	-	-	1,610	1,610	2,010
Total Personnel	538,856	563,853	591,790	565,840	658,030
Supplies					
1050 Certificate & Award	481	170	350	590	450
1300 Kitchen & Janitorial	7,711	7,042	7,200	7,580	7,500
1400 Office & Postage	5,955	6,354	5,600	7,090	6,900
1600 Safety & Health	824	607	750	390	950
1850 Uniform & Apparel	-	733	1,020	960	1,500
1900 Vehicle & Eqpt. Supplies	6,262	6,244	6,560	6,210	6,570
Total Supplies	21,234	21,149	21,480	22,820	23,870
Maintenance					
2050 Building Maintenance	26,748	12,562	21,520	18,310	19,720
2200 Machine & Eqpt Maintenance	216	198	750	-	250
2450 Vehicle Maintenance	2,214	3,390	2,180	1,030	2,500
2900 Service Contracts	3,253	3,416	4,400	3,590	3,770
2910 OSSI Support Services	43,862	34,759	35,790	27,810	31,430
Total Maintenance	76,293	54,325	64,640	50,740	57,670
Services					
3110 Communication	44,547	21,217	28,270	37,420	38,550
3190 Dues, Subscriptions, Books	2,020	2,499	3,240	3,240	4,050
3310 General Insurance	63,872	72,704	72,810	88,540	82,440
3312 Sec 125 Admin Fees	94	76	190	130	190
3330 Janitorial Services	30,204	29,334	31,400	29,500	29,900
3440 Technology Services	11,376	13,330	30,540	37,280	29,820
3490 Printing	564	1,588	1,320	990	1,320
3510 Prisoner Support	14,127	22,002	19,000	14,740	24,450
3530 Professional Development	-	3,434	5,600	5,100	9,100
3590 Public Relations	1,459	1,492	1,650	860	7,000
3750 Uniform Service	92	84	400	100	400
3770 Utilities	88,730	93,051	92,480	80,900	84,390
3780 Water Charges	3,382	3,761	4,020	3,590	4,100
3880 Information Technology	50,320	85,210	75,070	75,070	45,040
Total Services	310,785	349,784	365,990	377,460	360,750
Capital Outlay					
7100 Computer System	-	-	6,000	-	-
7200 Machine & Equipment	-	-	-	-	100,580
Total Capital Outlay	-	-	6,000	-	100,580
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	22,300	22,930	7,900	7,900	3,130
8021 Transfer to Gen Proj Fund	-	40,000	-	-	-
Total Other Financing Uses	22,300	62,930	7,900	7,900	3,130
Police Administration	\$ 969,468	\$ 1,052,040	\$ 1,057,800	\$ 1,024,760	\$ 1,204,030

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 2013-2014

- Destroyed 345 pieces of nonessential property in the evidence room
- Worked numerous high profile cases resulting in several convictions
- Coordinated specialized crime operations to include service of high risk warrants and online child solicitation cases

GOALS FOR FY 2014-2015

- Ensure all gathered evidence remains reliable for prosecutors
- Incorporate surveillance operations to reduce vehicle-related crimes and burglaries
- Increase the productivity of detectives using modern investigative techniques

OBJECTIVES FOR FY 2014-2015

- Educate patrol officers on the collection and preservation of crime scene evidence
- Conduct daily undercover patrols of business parking lots and apartment complexes
- Train detectives how to effectively diagram crime scenes using a computer program

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Increase the appropriation for group insurance due to a change in coverage by employees
- Increase investigative services expenditures to reflect a subscription to Leads-Online
- Decrease the appropriation for medical services to reflect historical expenditures

<u>WORKLOAD MEASURES</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 BUDGET</u>
Number of cases cleared arrest / warrant	131	91	111	91
Number of cases inactivated	848	998	923	998
Number of cases cleared	351	358	356	358

PERFORMANCE MEASURES

Percent of investigations completed within 90 days	95%	93%	94%	98%
Number of cases cleared per detective	171	129	150	158
Number of non-evidentiary pieces disposed	345	300	323	339

PERSONNEL (FULL-TIME EQUIVALENTS)

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 413,867	\$ 442,531	\$ 439,540	\$ 431,530	\$ 461,790
0150 Overtime	1,782	5,995	7,300	5,300	7,300
0200 Taxes	32,177	32,408	35,780	35,130	37,330
0250 Retirement	67,599	75,152	78,360	77,760	80,870
0300 Group Insurance	93,082	98,388	104,050	111,610	121,580
0310 W/C Insurance	6,470	6,231	6,700	7,100	8,360
0320 Disability Insurance	3,895	4,108	4,320	2,430	2,700
0900 Other Post-Employment Benefits	-	-	2,820	2,820	2,820
Total Personnel	618,871	664,813	678,870	673,680	722,750
Supplies					
1250 Investigative Supplies	2,234	2,443	1,310	1,300	3,260
1850 Uniform & Apparel	-	5	800	320	1,220
1900 Vehicle & Eqpt. Supplies	15,502	16,931	16,200	16,650	15,340
Total Supplies	17,736	19,380	18,310	18,270	19,820
Maintenance					
2450 Vehicle Maintenance	4,427	2,523	3,540	6,120	3,530
Total Maintenance	4,427	2,523	3,540	6,120	3,530
Services					
3190 Dues, Subscriptions, Books	586	317	710	80	500
3240 Investigative Services	2,161	2,443	1,290	2,690	2,690
3312 Sec 125 Admin Fees	94	151	460	320	370
3340 Medical Services	7,589	5,107	16,000	4,170	9,000
3530 Professional Development	-	3,959	4,280	4,280	4,280
3880 Information Technology	26,120	48,560	34,890	34,890	39,090
Total Services	36,550	60,538	57,630	46,430	55,930
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	20,710	43,790	50,810	50,810	53,150
8042 Transfer to Grant Fund	-	-	12,670	12,670	-
Total Other Financing Uses	20,710	43,790	63,480	63,480	53,150
Police CID	\$ 698,295	\$ 791,043	\$ 821,830	\$ 807,980	\$ 855,180

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 2013-2014

- Continued the Strategic Oriented Policing philosophy to fit the needs of the community
- Certified an additional officer as Accident Reconstructionist
- Implemented new procedures for the investigation of accidents

GOALS FOR FY 2014-2015

- 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 2014-2015

- 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 2014-2015 BUDGET

- Reclassify four Patrol Officer positions into four Corporal positions to provide better command and control of each shift
- Eliminate the Jailer position due to the inability to keep the position filled
- Increase the appropriation for small tools and equipment to replace aged, unreliable conducted electrical weapons
- Increase uniform and apparel expenditures to replace ballistic vests and duty belts
- Increase the transfer to Equipment Replacement Fund account to reflect costlier vehicle replacement

<u>WORKLOAD MEASURES</u>	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ESTIMATE</u>	<u>2014-2015</u> <u>BUDGET</u>
Number of calls for service	27,395	27,700	27,550	27,700
Number of arrests made	2,971	3,800	3,755	3,800
Number of offense reports taken	3,313	3,000	3,050	3,000

PERFORMANCE MEASURES

Number of traffic accidents	2,971	895	905	895
Number of vehicle crimes	339	350	355	350
Number of narcotics arrests	500	530	525	530

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</u>				
Police Sergeant	5.00	5.00	5.00	5.00
Police Corporal	-	-	-	4.00
Police Officer - Patrol	23.00	24.00	24.00	20.00
Police Officer - Traffic	4.00	4.00	4.00	4.00
Police Officer - K-9	3.00	3.00	3.00	3.00
Police Officer - Warrants	1.00	1.00	1.00	1.00
Jailer	2.00	1.00	1.00	-
Total Employees (Full-Time Equivalents)	38.00	38.00	38.00	37.00

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 2,008,868	\$ 2,062,893	\$ 2,189,460	\$ 2,186,610	\$ 2,268,820
0150 Overtime	97,437	84,736	100,000	95,000	100,000
0200 Taxes	166,694	160,766	178,560	179,480	188,870
0250 Retirement	343,455	360,324	390,410	389,060	408,380
0300 Group Insurance	448,601	454,046	512,360	488,130	551,870
0310 W/C Insurance	32,058	30,873	32,210	34,150	39,900
0320 Disability Insurance	19,069	19,372	21,720	12,070	13,740
0900 Other Post-Employment Benefits	-	-	15,300	15,300	14,900
Total Personnel	3,116,183	3,173,011	3,440,020	3,399,800	3,586,480
Supplies					
1700 Small Tools & Equipment	-	8,742	17,900	17,270	59,950
1850 Uniform & Apparel	1,102	10,336	12,410	15,480	64,360
1900 Vehicle & Eqpt. Supplies	180,049	135,652	137,930	126,300	140,740
Total Supplies	181,151	154,729	168,240	159,050	265,050
Maintenance					
2150 K-9 Maintenance	8,202	5,431	5,300	7,010	5,500
2450 Vehicle Maintenance	63,688	53,282	58,750	39,000	58,500
2900 Service Contracts	11,110	10,310	12,000	9,660	11,000
Total Maintenance	83,000	69,023	76,050	55,670	75,000
Services					
3190 Dues, Subscriptions, Books	222	522	290	600	830
3312 Sec 125 Admin Fees	724	749	640	450	640
3530 Professional Development	-	12,031	14,400	14,400	14,400
3880 Information Technology	97,010	166,410	113,710	113,710	108,400
Total Services	97,956	179,712	129,040	129,160	124,270
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	173,830	168,040	244,330	244,330	335,840
Total Other Financing Uses	173,830	168,040	244,330	244,330	335,840
Police Patrol	\$ 3,652,120	\$ 3,744,515	\$ 4,057,680	\$ 3,988,010	\$ 4,386,640

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 2013-2014

- Continued to enhance skills of the communications staff through extensive in-service training
- Provided first aid training to patrol officers
- Extended surveillance camera network to City Hall and public works facilities

GOALS FOR FY 2014-2015

- 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 2014-2015

- Complete the transition from analog to digital radio service
- 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 2014-2015 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Increase office furnishing to replace chairs in the dispatch office
- Increase information technology expenditures to reflect modifications to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 BUDGET</u>
Number of calls for service	39,352	41,000	30,863	39,000
Number of open records requests processed	1,889	1,875	1,445	1,800
Number of reports processed	4,357	3,350	3,165	3,200

PERFORMANCE MEASURES

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	46	52	48	48

<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	10.00	10.00	10.00	10.00
Total Employees (Full-Time Equivalents)	15.00	15.00	15.00	15.00

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 662,047	\$ 674,971	\$ 709,650	\$ 700,930	\$ 745,630
0150 Overtime	52,489	54,895	50,000	58,000	50,000
0200 Taxes	56,430	54,046	59,460	55,780	63,970
0250 Retirement	116,295	122,302	129,540	129,370	137,170
0300 Group Insurance	202,450	202,343	216,480	209,200	229,180
0310 W/C Insurance	2,147	2,068	2,330	2,470	3,010
0320 Disability Insurance	6,548	6,647	7,080	3,890	4,500
0900 Other Post-Employment Benefits	-	-	6,040	6,040	6,040
Total Personnel	1,098,407	1,117,272	1,180,580	1,165,680	1,239,500
Supplies					
1450 Office Furnishings	-	3,396	-	-	3,400
1700 Small Tools & Equipment	157	50	600	1,060	600
1850 Uniform & Apparel	2,347	1,470	1,750	1,930	1,410
Total Supplies	2,504	4,915	2,350	2,990	5,410
Services					
3110 Communication	173	256	300	380	300
3190 Dues, Subscriptions, Books	679	1,078	2,380	1,210	2,380
3312 Sec 125 Admin Fees	630	749	920	650	740
3530 Professional Development	2,569	6,593	4,350	4,000	6,500
3880 Information Technology	24,870	41,900	31,990	31,990	56,860
Total Services	28,921	50,576	39,940	38,230	66,780
Police Communications	\$ 1,129,831	\$ 1,172,763	\$ 1,222,870	\$ 1,206,900	\$ 1,311,690

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 2013-2014

- Completed the atrium building compliance project
- Implemented the 2012 International Fire Code
- Facilitated approval of an ordinance to address sprinkler requirements for non-compliant assemblies

GOALS FOR FY 2014-2015

- Expand fire safety education campaign to address the elderly
- Ensure inspection process meets industry standards
- Standardize safety procedures for automatic generators

OBJECTIVES FOR FY 2014-2015

- Schedule semi-annual public fire education courses at all nursing homes and senior living facilities
- Compare the current inspection process to best practice standards and make changes accordingly
- Research safety protocol and locate all commercial facilities with automatic generators

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Decrease expenditures for small tools due to the purchase of Knox boxes in FY 2013-2014
- Increase the transfer to the Equipment Replacement Fund as newer vehicles have been added to the fleet

<u>WORKLOAD MEASURES</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 BUDGET</u>
Number of fire inspections performed	1,236	1,300	1,185	1,300
Number of plans reviewed	150	120	195	120
Number of public education programs provided	28	35	35	45
 <u>PERFORMANCE MEASURES</u>				
Percent of plans reviewed within two weeks of receipt	98%	98%	98%	98%
Percent of commercial structures inspected	95%	95%	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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 175,947	\$ 185,803	\$ 194,000	\$ 194,900	\$ 203,610
0150 Overtime	7,247	7,245	6,000	3,000	6,000
0200 Taxes	14,437	13,988	15,570	15,190	16,660
0250 Retirement	29,687	32,380	34,100	33,760	36,140
0300 Group Insurance	38,353	38,746	41,050	41,140	44,790
0310 W/C Insurance	1,847	1,778	2,050	2,170	2,590
0320 Disability Insurance	1,443	1,831	1,950	1,120	1,260
0900 Other Post-Employment Benefits	-	-	1,210	1,210	1,210
Total Personnel	268,961	281,772	295,930	292,490	312,260
Supplies					
1200 Fire Prevention Supplies	3,033	3,562	2,470	3,210	3,200
1250 Investigative Supplies	339	429	150	260	230
1400 Office & Postage	317	1,990	-	-	-
1600 Safety & Health	48	-	100	-	100
1700 Small Tools & Equipment	1,102	15,003	3,670	450	1,500
1850 Uniform & Apparel	2,375	3,754	4,080	3,460	4,680
1900 Vehicle & Eqpt. Supplies	8,433	4,980	6,160	4,450	6,090
Total Supplies	15,646	29,718	16,630	11,830	15,800
Maintenance					
2200 Machine & Eqpt Maintenance	299	-	100	-	100
2450 Vehicle Maintenance	646	2,844	1,280	100	1,280
Total Maintenance	945	2,844	1,380	100	1,380
Services					
3110 Communication	2,620	1,629	1,850	1,620	2,340
3190 Dues, Subscriptions, Books	2,573	3,249	3,480	2,750	2,080
3310 General Insurance	1,867	1,948	2,310	2,550	2,660
3312 Sec 125 Admin Fees	94	151	190	130	280
3490 Printing	248	691	500	-	750
3530 Professional Development	4,285	5,960	7,050	4,400	7,400
3880 Information Technology	19,900	19,190	19,390	19,390	22,830
Total Services	31,586	32,819	34,770	30,840	38,340
Capital Outlay					
7250 Vehicles	-	5,273	-	-	-
Total Capital Outlay	-	5,273	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	8,000	10,000	11,820	11,820	18,380
Total Other Financing Uses	8,000	10,000	11,820	11,820	18,380
Fire Prevention	\$ 325,138	\$ 362,425	\$ 360,530	\$ 347,080	\$ 386,160

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 2013-2014

- Received a 'Class 1' rating from the Insurance Services Office
- Ensured operating procedures met industry standards and best practices
- Achieved Best Practices Recognition through the Texas Fire Chiefs Association

GOALS FOR FY 2014-2015

- Maintain emergency response preparedness
- Ensure adherence to the ambulance permitting ordinance
- Increase operational effectiveness

OBJECTIVES FOR FY 2014-2015

- Perform periodic emergency drills
- Inspect ambulances and investigate complaints
- Create Shift Commander positions

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Reclassify three Firefighter positions into three full-time Shift Commander positions
- Decrease small tools expenditures due to the purchase of personal protective equipment in FY 2013-2014
- Decrease the appropriation for ems services to reflect the cost for the new provider
- Decrease the appropriation for utilities to reflect historical costs
- Capital outlay includes the purchase of portable radios for fire personnel

<u>WORKLOAD MEASURES</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of calls for fire services	1,448	940	839	1,200
Number of calls for EMS	N/A	2,000	1,860	2,000
Number of patients treated	N/A	2,200	1,800	2,200

PERFORMANCE MEASURES

Response time within 3-5 minutes for fire services	98%	95%	98%	98%
Response time within 3-5 minutes for EMS	N/A	90%	90%	90%
Patients treated per 1,000 population	N/A	208	170	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
Shift Commander	-	-	-	3.00
Permanent Part-Time Firefighters	5.79	5.79	5.79	5.79
Firefighters	6.21	6.21	6.21	3.21
Total Employees (Full-Time Equivalents)	14.00	14.00	14.00	14.00

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 692,221	\$ 710,434	\$ 780,230	\$ 780,840	\$ 862,980
0150 Overtime	31,655	32,649	35,000	33,000	46,260
0200 Taxes	61,222	56,661	65,920	66,060	74,320
0250 Retirement	117,676	124,501	139,020	141,780	156,750
0300 Group Insurance	26,727	26,962	28,550	29,460	90,530
0310 W/C Insurance	8,849	8,522	9,610	10,190	13,010
0320 Disability Insurance	1,356	1,422	1,510	860	2,180
0900 Other Post-Employment Benefits	-	-	800	800	2,010
Total Personnel	939,706	961,151	1,060,640	1,062,990	1,248,040
Supplies					
1100 Chemical	1,482	1,700	2,270	1,900	2,000
1230 Holiday Supplies	43	639	520	420	520
1300 Kitchen & Janitorial	5,768	10,438	10,000	11,700	10,000
1400 Office & Postage	3,836	7,621	4,850	6,350	5,850
1600 Safety & Health	1,743	581	2,610	190	9,510
1700 Small Tools & Equipment	38,458	31,706	177,350	292,540	34,500
1850 Uniform & Apparel	11,738	28,401	29,440	18,850	30,650
1900 Vehicle & Eqpt. Supplies	18,911	22,539	19,740	18,900	22,600
Total Supplies	81,978	103,626	246,780	346,850	115,630
Maintenance					
2050 Building Maintenance	10,066	8,880	5,500	8,460	8,500
2200 Machine & Eqpt Maintenance	26,536	18,178	17,910	19,700	26,120
2450 Vehicle Maintenance	76,604	69,661	58,390	64,230	65,000
2900 Service Contracts	10,486	10,486	18,890	8,790	19,080
Total Maintenance	123,693	107,206	100,690	101,180	118,700
Services					
3110 Communication	13,847	11,232	14,790	19,500	15,140
3190 Dues, Subscriptions, Books	6,899	12,428	7,740	11,170	12,000
3230 EMS Services	-	-	219,350	49,000	40,000
3290 Fire Services	480	22,500	1,000	720	3,220
3310 General Insurance	17,664	17,874	19,660	26,150	35,500
3312 Sec 125 Admin Fees	94	151	190	130	190
3330 Janitorial Services	-	610	24,200	19,750	20,200
3490 Printing	290	450	690	130	690
3530 Professional Development	16,813	12,298	10,360	14,560	13,000
3590 Public Relations	878	4,889	1,370	1,470	1,870
3750 Uniform Service	2,594	2,628	2,760	3,140	2,990
3770 Utilities	26,774	48,936	124,850	90,240	86,370
3780 Water Charges	2,321	4,891	2,460	2,300	4,470
3880 Information Technology	70,220	62,870	92,520	92,520	54,420
Total Services	158,874	201,758	521,940	330,780	290,060
Capital Outlay					
7200 Machine & Equipment	18,909	8,116	-	-	230,890
7250 Vehicles	726,480	-	-	-	-
Total Capital Outlay	745,389	8,116	-	-	230,890
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	15,080	16,050	26,050	26,050	26,250
8021 Transfer to Gen Proj Fund	-	25,000	-	-	-
8042 Transfer to Grant Fund	1,867	1,861	35,640	6,500	13,890
Total Other Financing Uses	16,947	42,911	61,690	32,550	40,140
Fire Operations	\$ 2,066,586	\$ 1,424,768	\$ 1,991,740	\$ 1,874,350	\$ 2,043,460

Emergency Medical Services

DIVISION MISSION

The City of Webster contracts with an outside provider for emergency medical and ambulance services. This division was consolidated with the Fire Operations division beginning in FY 2013-14.

ACHIEVEMENTS FOR FY 2013-2014

- N/A

GOALS FOR FY 2014-2015

- N/A

OBJECTIVES FOR FY 2014-2015

- N/A

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- N/A

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Services					
3230 EMS Services	\$ 198,000	\$ 219,350	\$ -	\$ -	\$ -
Total Services	198,000	219,350	-	-	-
Fire EMS	\$ 198,000	\$ 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 transportation liaison for the entire entity.

ACHIEVEMENTS FOR FY 2013-2014

- Implemented initiatives that resulted in retail, dining, entertainment, medical, office, aerospace, and tourism growth
- Recruited TopGolf, Luby's/Fuddrucker's restaurants, United Fire Group, and Webster Rehabilitation Hospital
- Secured FM 270 and NASA Parkway shared use path transportation enhancement projects

GOALS FOR FY 2014-2015

- 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 City's website

OBJECTIVES FOR FY 2014-2015

- 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 2014-2015 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Decrease information technology expenditures to reflect modifications to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 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	55	55	55
 <u>PERFORMANCE MEASURES</u>				
Development commitment from businesses	11	12	12	12
Proposals that generate inquiries within one year	37%	40%	40%	40%
Square feet developed for new or expanding businesses	247,250	360,000	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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 198,253	\$ 209,437	\$ 218,870	\$ 219,830	\$ 229,770
0200 Taxes	15,570	15,685	17,010	17,250	18,200
0250 Retirement	32,251	35,096	37,320	37,500	39,610
0300 Group Insurance	34,357	34,712	37,040	36,850	40,390
0310 W/C Insurance	371	357	440	470	560
0320 Disability Insurance	1,976	2,083	2,220	1,270	1,430
0900 Other Post-Employment Benefits	-	-	1,210	1,210	1,210
Total Personnel	282,778	297,370	314,110	314,380	331,170
Supplies					
1300 Kitchen & Janitorial	682	695	740	700	720
1400 Office & Postage	450	634	900	730	900
1700 Small Tools & Equipment	-	569	550	550	200
Total Supplies	1,132	1,898	2,190	1,980	1,820
Maintenance					
2050 Building Maintenance	155	35	250	180	250
Total Maintenance	155	35	250	180	250
Services					
3110 Communication	418	460	550	480	490
3310 General Insurance	945	987	1,170	1,290	980
3312 Sec 125 Admin Fees	94	76	100	70	-
3330 Janitorial Services	999	998	1,000	1,010	1,020
3530 Professional Development	250	448	500	850	500
3570 Publications	9,186	6,676	11,000	6,500	11,000
3590 Public Relations	301	556	750	750	750
3770 Utilities	5,279	5,380	5,460	5,150	5,160
3780 Water Charges	372	452	460	470	480
3880 Information Technology	13,680	13,640	17,380	17,380	16,740
Total Services	31,526	29,673	38,370	33,950	37,120
Economic Development	\$ 315,589	\$ 328,976	\$ 354,920	\$ 350,490	\$ 370,360



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 2014-15 is \$0.09195 or 37.0% of the total tax rate of \$0.24874. This low debt rate is attributable in part to a transfer of \$103,900 from the General Fund and a \$100,000 planned use of reserves in the General Debt Service Fund.

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, 2014 is comprised of the following debt issues:

Description	Principal
Refunding Bonds, Series 2013	\$ 7,910,000
Refunding Bonds, Series 2010	3,240,000
Total General Obligation Bonds	\$ 11,150,000
Certificates of Obligation, Series 2012	\$ 5,905,000
Total Certificates of Obligation	\$ 5,905,000
Total General Long-Term Debt	\$ 17,055,000

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 \$0.24874 and debt rate of \$0.09195 are well below the maximum rates allowed by law.

Chapter 1331 of the Texas Government Code places additional limits on municipalities with populations greater than 750,000. These entities may incur total bonded debt in an amount not to exceed ten percent of the total appraised value of property listed on the most recent appraisal roll. While this limit does not legally apply to the City of Webster, it does serve as a guideline. The total general long-term debt of the City is less than one percent of its total appraised value.

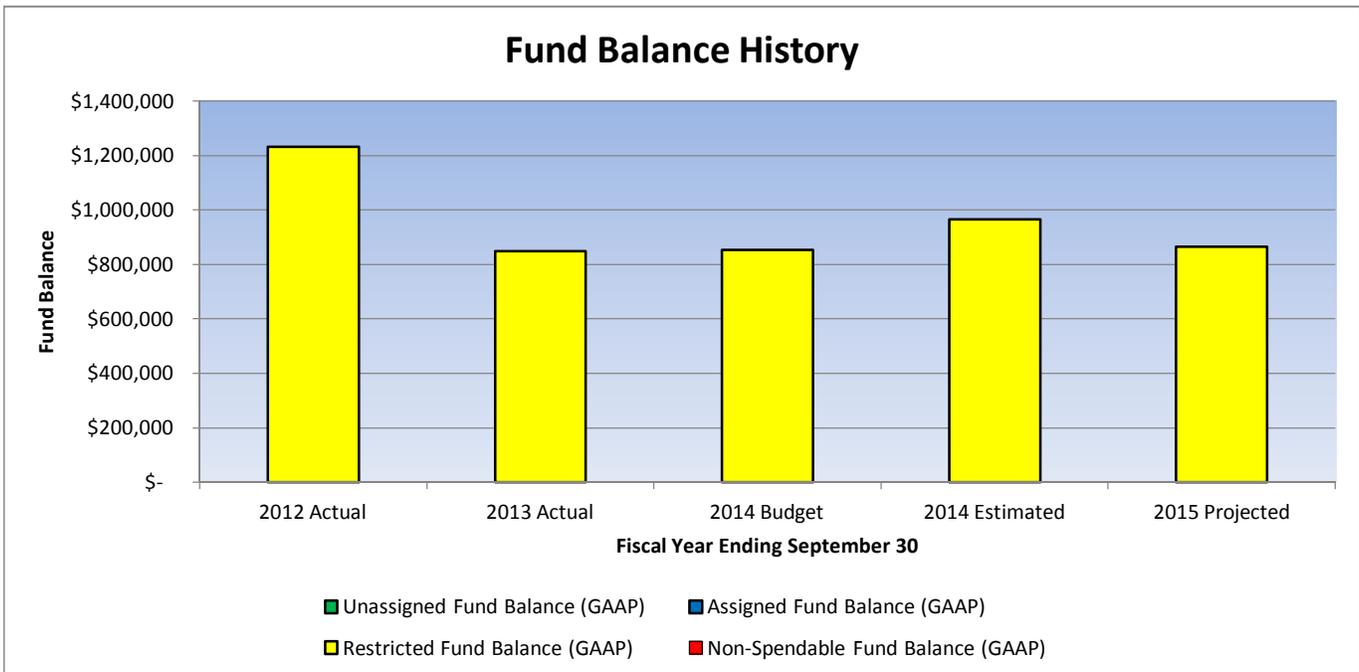
**General Debt Service Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 577,456	\$ 1,230,863	\$ 847,921	\$ 847,921	\$ 965,541
Revenues ¹	2,388,154	11,034,273	1,916,250	2,029,050	1,942,220
Expenditures	(1,734,747)	(11,417,215)	(1,911,930)	(1,911,430)	(2,042,220)
Net Increase / (Decrease) in Fund Balance	653,407	(382,942)	4,320	117,620	(100,000)
Ending Restricted Fund Balance (Budget)	\$ 1,230,863	\$ 847,921	\$ 852,241	\$ 965,541	\$ 865,541
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 1,230,863	\$ 847,921	\$ 852,241	\$ 965,541	\$ 865,541
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	1,230,863	847,921	852,241	965,541	865,541
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 1,230,863	\$ 847,921	\$ 852,241	\$ 965,541	\$ 865,541

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Property Taxes					
1010 Current Property Tax	\$ 1,452,302	\$ 1,786,414	\$ 1,579,770	\$ 1,633,450	\$ 1,484,580
1050 Delinquent Property Tax	(11,193)	306	-	55,370	14,070
1200 Penalty and Interest	9,056	6,127	5,330	9,300	8,650
Total Property Taxes	1,450,165	1,792,847	1,585,100	1,698,120	1,507,300
Miscellaneous Income					
6050 Interest Income	1,029	1,352	1,120	900	990
Total Miscellaneous Income	1,029	1,352	1,120	900	990
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	-	-	-	103,900
8212 Transfer from Drainage Constr Fun	-	4,178	-	-	-
8216 Transfer from PI & Ref, 2000B	-	24,528	-	-	-
8996 Bond Issuance	-	8,555,000	-	-	-
8997 Bond Premium	-	326,338	-	-	-
8999 Use of PY Fund Balance	-	-	-	-	100,000
Total Other Financing Sources	936,960	9,240,074	330,030	330,030	533,930
General Debt Service Fund	\$ 2,388,154	\$ 11,034,273	\$ 1,916,250	\$ 2,029,050	\$ 2,042,220

007 - General Debt Service Fund
Expenditures

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Services					
3080 Financial	\$ 1,100	\$ 1,000	\$ 2,000	\$ 1,500	\$ 2,500
Total Services	1,100	1,000	2,000	1,500	2,500
Debt Service					
5012 Principal - 2012 CO	-	120,000	225,000	225,000	235,000
5013 Principal - 2013 GO Ref	-	50,000	595,000	595,000	1,005,000
5025 Principal - 2005 CO	60,000	595,000	-	-	-
5050 Principal - 2005 Ref	405,000	395,000	-	-	-
5080 Principal - 2010 GO Ref	720,000	755,000	640,000	640,000	380,000
5120 Bond Issuance Costs	-	143,851	-	-	-
5130 Escrow - Bond Refunding	-	115,000	-	-	-
5512 Interest - 2012 CO	-	238,217	164,350	164,350	160,340
5513 Interest - 2013 GO Ref	-	102,473	152,150	152,150	136,150
5525 Interest - 2005 CO	24,981	11,928	-	-	-
5550 Interest - 2005 Ref	361,540	7,406	-	-	-
5580 Interest - 2010 GO Ref	162,125	147,375	133,430	133,430	123,230
Total Debt Service	1,733,647	2,681,250	1,909,930	1,909,930	2,039,720
Other Financing Uses					
8330 Other Financing Use	-	8,734,966	-	-	-
Total Other Financing Uses	-	8,734,966	-	-	-
General Debt Service Fund	\$ 1,734,747	\$ 11,417,215	\$ 1,911,930	\$ 1,911,430	\$ 2,042,220

General Debt Service Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2014				\$ 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>\$ 19,798,114</u>	<u>\$ 17,055,000</u>	<u>\$ 2,743,114</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>
9/30/2014				\$ 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>\$ 8,411,875</u>	<u>\$ 7,910,000</u>	<u>\$ 501,875</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>
9/30/2014				\$ 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	\$ 7,641,075	\$ 5,905,000	\$ 1,736,075	\$ -

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>
9/30/2014				\$ 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	545,700	535,000	10,700	-
Total	\$ 3,745,163	\$ 3,240,000	\$ 505,163	\$ -



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.

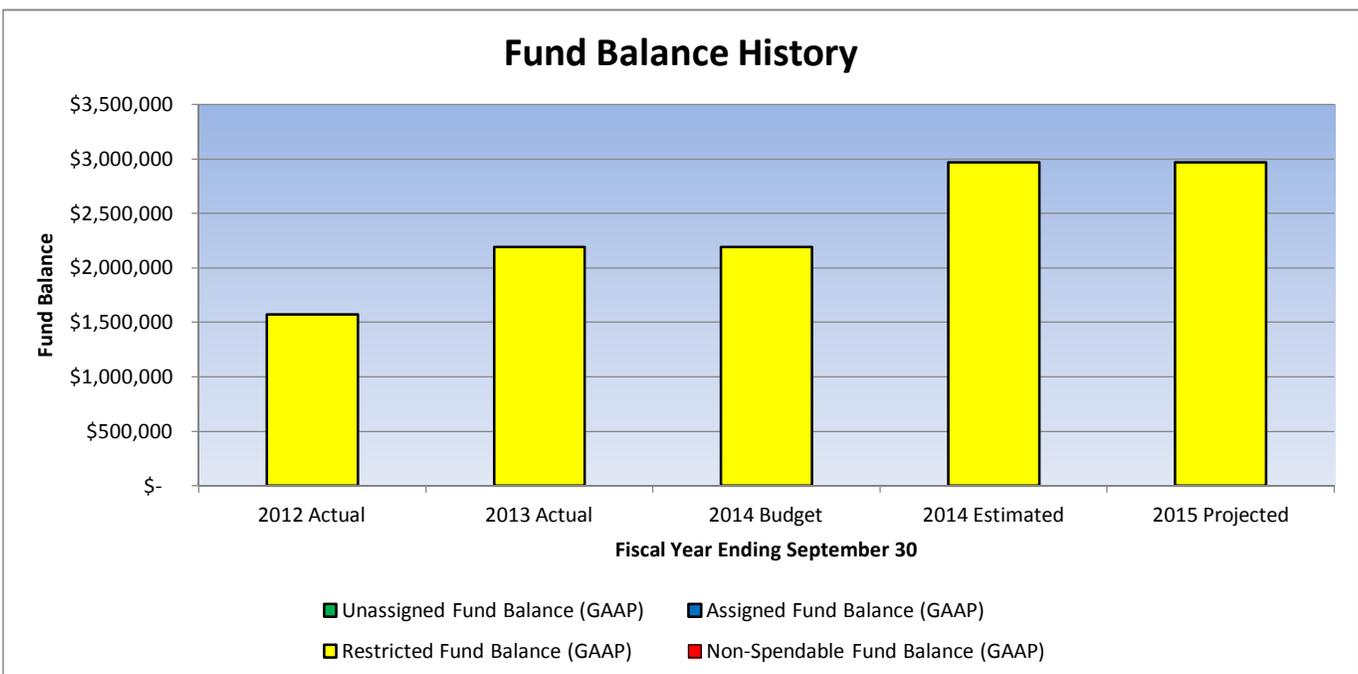
** The expenditure must be likely to attract visitors from outside of the city into the city or its vicinity for an overnight stay.

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 1,233,272	\$ 1,572,975	\$ 2,191,847	\$ 2,191,847	\$ 2,969,797
Revenues ¹	870,230	988,797	878,300	1,189,180	1,197,950
Expenditures	(530,527)	(369,925)	(878,300)	(411,230)	(1,197,950)
Net Increase / (Decrease) in Fund Balance	339,703	618,872	-	777,950	-
Ending Restricted Fund Balance (Budget)	\$ 1,572,975	\$ 2,191,847	\$ 2,191,847	\$ 2,969,797	\$ 2,969,797
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 1,572,975	\$ 2,191,847	\$ 2,191,847	\$ 2,969,797	\$ 2,969,797
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	1,572,975	2,191,847	2,191,847	2,969,797	2,969,797
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 1,572,975	\$ 2,191,847	\$ 2,191,847	\$ 2,969,797	\$ 2,969,797

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Franchise & Local Taxes					
2200 Hotel Occupancy Tax	\$ 868,096	\$ 986,749	\$ 876,270	\$ 1,186,650	\$ 1,195,370
Total Franchise & Local Taxes	868,096	986,749	876,270	1,186,650	1,195,370
Miscellaneous Income					
6050 Interest Income	1,521	2,048	1,540	2,450	2,350
6100 Other Income	613	-	490	80	230
Total Miscellaneous Income	2,135	2,048	2,030	2,530	2,580
Hotel Occupancy Tax Fund	\$ 870,230	\$ 988,797	\$ 878,300	\$ 1,189,180	\$ 1,197,950

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 2013-2014

- Continued the use of 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, fourteen-year partnership with Space Center Houston

GOALS FOR FY 2014-2015

- 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 2014-2015

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

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Decrease the appropriation for advertising due to the lack of demonstrated return from certain publications
- Decrease expenditures for printing to reflect the use of business partners to fulfill printing needs
- Increase Hotel Occupancy Tax Initiatives account due to higher revenues than the prior year's budget

<u>WORKLOAD MEASURES</u>	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ESTIMATE</u>	<u>2014-2015</u> <u>BUDGET</u>
Number of Dining and Entertainment Guides produced	175,000	200,000	175,000	175,000
Number of tourism packets requested	9,622	10,500	10,500	10,800
Number of toll-free tourism calls received	1,010	1,200	1,350	1,400
 <u>PERFORMANCE MEASURES</u>				
Information requests processed within ten days	100%	100%	100%	100%
Tourist contacts resulting in hotel stays	18%	35%	35%	35%
Average hotel occupancy rate within City of Webster	70%	85%	85%	85%

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Supplies					
1400 Office & Postage	\$ 2,254	\$ 5,357	\$ 6,500	\$ 6,800	\$ 7,500
Total Supplies	2,254	5,357	6,500	6,800	7,500
Services					
3105 Advertising	139,499	111,907	178,650	130,000	160,550
3110 Communication	164	112	250	220	250
3190 Dues, Subscriptions, Books	347	310	390	310	390
3490 Printing	5,576	3,128	12,500	6,000	6,500
3530 Professional Development	396	211	1,000	-	1,000
3730 Tourism Services	345,391	212,000	231,000	231,000	236,000
3796 HOT Initiatives	-	-	411,110	-	747,610
Total Services	491,373	327,668	834,900	367,530	1,152,300
Other Financing Uses					
8001 Transfer to General Fund	36,900	36,900	36,900	36,900	38,150
Total Other Financing Uses	36,900	36,900	36,900	36,900	38,150
Economic Development	\$ 530,527	\$ 369,925	\$ 878,300	\$ 411,230	\$ 1,197,950

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

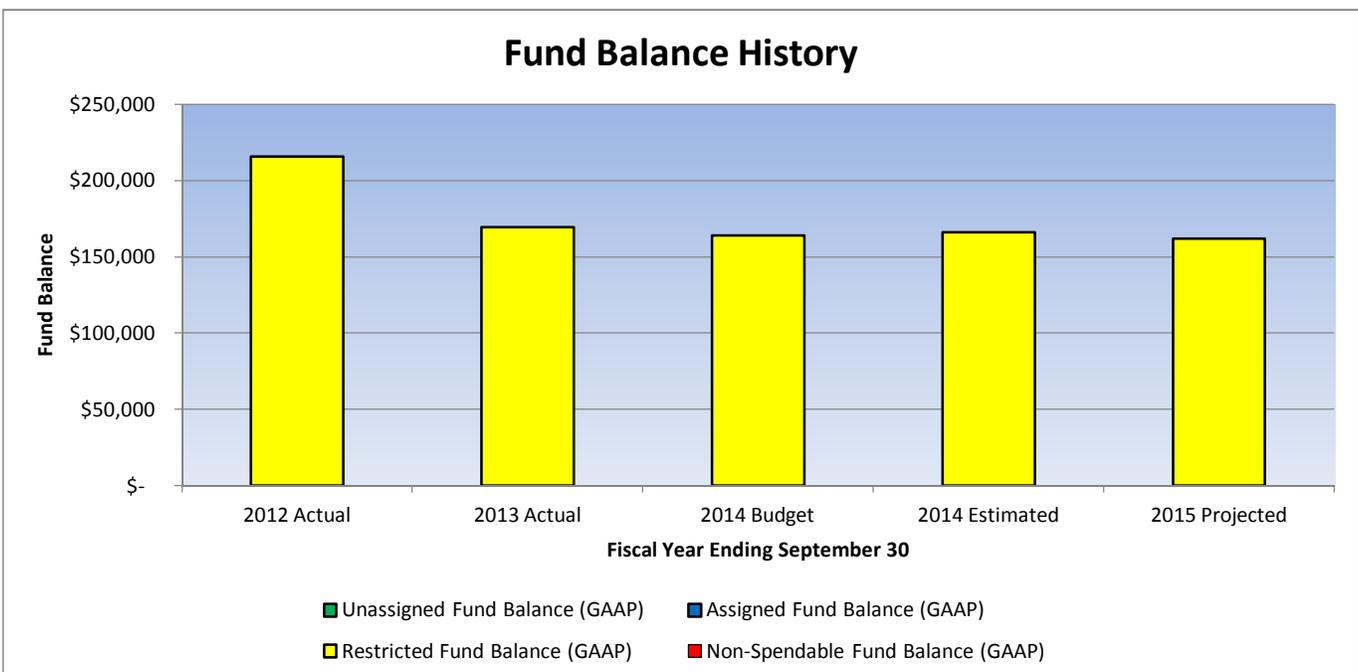
These funds are used to promote judicial efficiency, support school crossing guards and child safety programs, as well as, to provide security for the courtroom and court officers. It is also a revenue source used to enhance and upgrade court technology.

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
<u>Budget Basis:</u>					
Beginning Restricted Fund Balance (GAAP)	\$ 248,659	\$ 215,758	\$ 169,390	\$ 169,390	\$ 166,100
Revenues ¹	73,056	76,928	74,760	75,710	75,160
Expenditures	(105,957)	(123,296)	(80,230)	(79,000)	(79,160)
Net Increase / (Decrease) in Fund Balance	(32,901)	(46,368)	(5,470)	(3,290)	(4,000)
Ending Restricted Fund Balance (Budget)	\$ 215,758	\$ 169,390	\$ 163,920	\$ 166,100	\$ 162,100
<u>Reconciliation to GAAP:</u>					
Ending Restricted Fund Balance (Budget)	\$ 215,758	\$ 169,390	\$ 163,920	\$ 166,100	\$ 162,100
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	215,758	169,390	163,920	166,100	162,100
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 215,758	\$ 169,390	\$ 163,920	\$ 166,100	\$ 162,100

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Court Fines & Fees					
4150 Child Safety Fee	\$ 18,198	\$ 20,064	\$ 19,080	\$ 22,310	\$ 20,190
4200 Court Security Fee	21,686	22,561	22,070	21,230	21,830
4250 Judicial Efficiency Fee	4,035	4,081	4,020	3,820	3,980
4300 Court Technology Fee	28,877	30,037	29,390	28,290	29,070
Total Court Fines & Fees	72,795	76,742	74,560	75,650	75,070
Miscellaneous Income					
6050 Interest Income	261	186	200	60	90
Total Miscellaneous Income	261	186	200	60	90
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	5,470	-	4,000
Total Other Financing Sources	-	-	5,470	-	4,000
Municipal Court Sp Rev Fund	\$ 73,056	\$ 76,928	\$ 80,230	\$ 75,710	\$ 79,160

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 9,675	\$ 10,274	\$ 11,600	\$ 10,630	\$ 11,600
0200 Taxes	948	866	980	970	1,090
0310 W/C Insurance	119	115	140	150	180
Total Personnel	10,742	11,255	12,720	11,750	12,870
Supplies					
1350 Miscellaneous Supplies	1,008	804	3,500	850	2,600
1600 Safety & Health	-	-	200	-	-
1700 Small Tools & Equipment	7,181	1,364	-	-	-
Total Supplies	8,189	2,168	3,700	850	2,600
Maintenance					
2200 Machine & Eqpt Maintenance	-	-	500	-	-
2900 Service Contracts	10,176	11,664	13,090	10,800	13,320
Total Maintenance	10,176	11,664	13,590	10,800	13,320
Services					
3110 Communication	17,677	19,002	19,000	22,820	23,000
3190 Dues, Subscriptions, Books	36	36	270	100	240
3530 Professional Development	1,418	4,770	2,000	2,000	2,000
3590 Public Relations	-	-	5,000	-	5,000
3770 Utilities	439	528	450	530	530
3790 Warrant Collection	1,500	1,500	1,500	-	1,600
3880 Information Technology	21,720	23,640	-	-	-
Total Services	42,791	49,475	28,220	25,450	32,370
Capital Outlay					
7050 Building & Property	-	-	-	10,150	-
7100 Computer System	-	14,674	-	-	-
Total Capital Outlay	-	14,674	-	10,150	-
Other Financing Uses					
8001 Transfer to General Fund	34,060	34,060	22,000	20,000	18,000
Total Other Financing Uses	34,060	34,060	22,000	20,000	18,000
Municipal Court	\$ 105,957	\$ 123,296	\$ 80,230	\$ 79,000	\$ 79,160



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

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

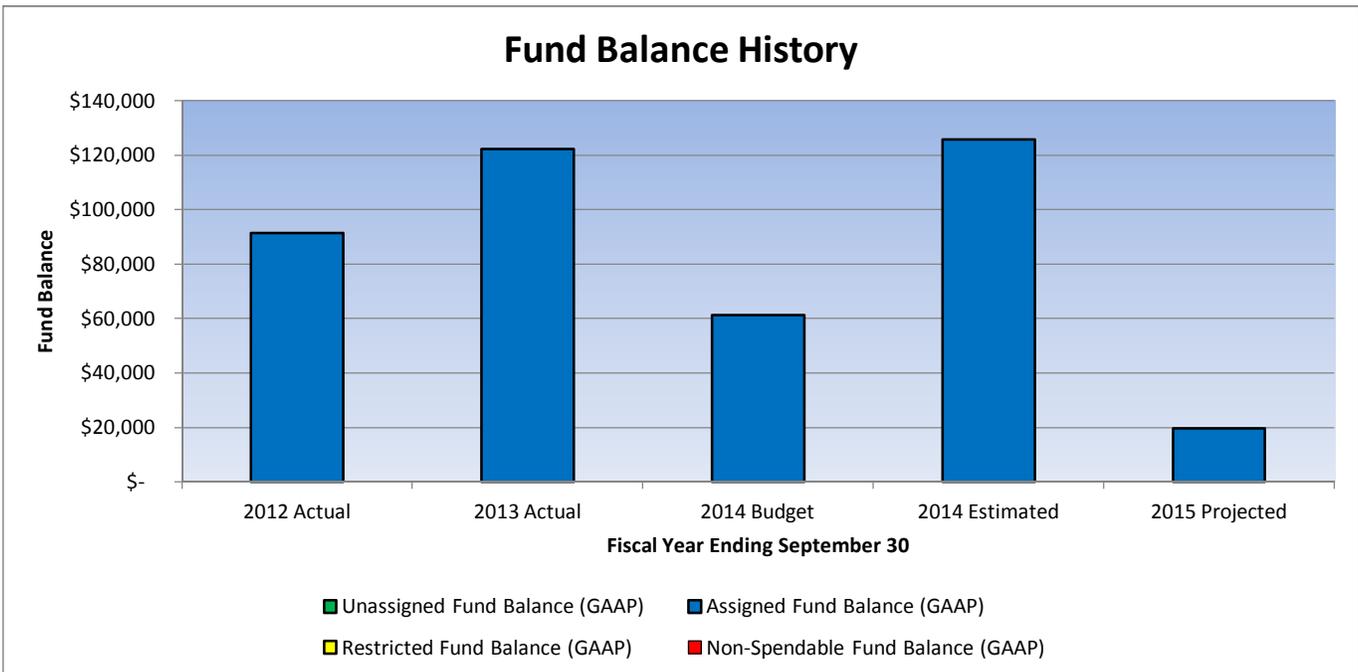
Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
Budget Basis:					
Beginning Assigned Fund Balance (GAAP)	\$ 115,591	\$ 91,485	\$ 122,339	\$ 122,339	\$ 125,709
Revenues ¹	55,808	58,517	215,180	74,490	25,500
Expenditures	(79,224)	(21,077)	(276,200)	(71,120)	(131,600)
Net Increase / (Decrease) in Fund Balance	(23,416)	37,440	(61,020)	3,370	(106,100)
Ending Assigned Fund Balance (Budget)	\$ 92,175	\$ 128,925	\$ 61,319	\$ 125,709	\$ 19,609

Reconciliation to GAAP:					
Ending Assigned Fund Balance (Budget)	\$ 92,175	\$ 128,925	\$ 61,319	\$ 125,709	\$ 19,609
Adjustment ²	(690)	(6,586)	-	-	-
Assigned Fund Balance (GAAP)	91,485	122,339	61,319	125,709	19,609
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	1,014	7,600	-	-	-
Total Fund Balance (GAAP)	\$ 92,499	\$ 129,939	\$ 61,319	\$ 125,709	\$ 19,609

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Miscellaneous Income					
6050 Interest Income	\$ 122	\$ 153	\$ 90	\$ 180	\$ 190
6150 Police - Federal Funds	-	-	161,720	-	-
6200 Police - LEOSE Funds	-	-	-	3,800	3,800
6250 Police - State Ch59 (Narcotics)	43,136	55,214	52,370	61,540	20,000
6260 Police - Miscellaneous	12,050	3,150	500	7,760	300
6300 Fire - Donations	500	-	500	300	300
6320 Fire - LEOSE Funds	-	-	-	910	910
Total Miscellaneous Income	55,808	58,517	215,180	74,490	25,500
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	61,020	-	106,100
Total Other Financing Sources	-	-	61,020	-	106,100
Public Safety Sp Rev Fund	\$ 55,808	\$ 58,517	\$ 276,200	\$ 74,490	\$ 131,600

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Supplies					
1350 Miscellaneous Supplies	\$ 273	\$ 11,669	\$ 10,200	\$ 1,670	\$ 3,000
Total Supplies	273	11,669	10,200	1,670	3,000
Services					
3910 Police Federal Expense	65,831	3,625	160,000	-	15,000
3915 Police LEOSE Expense	1,714	-	-	-	7,600
3920 Police State Ch59 Expense	7,038	5,244	100,000	68,750	100,000
3925 Police State Ch18 Expense	28	-	-	-	-
Total Services	74,612	8,869	260,000	68,750	122,600
Police CID	\$ 74,884	\$ 20,538	\$ 270,200	\$ 70,420	\$ 125,600

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Supplies					
1350 Miscellaneous Supplies	\$ 2,863	\$ -	\$ 4,000	\$ -	\$ 4,100
Total Supplies	2,863	-	4,000	-	4,100
Services					
3530 Professional Development	-	-	1,000	-	1,000
3915 LEOSE Expense	1,477	538	1,000	700	900
Total Services	1,477	538	2,000	700	1,900
Fire Operations	\$ 4,340	\$ 538	\$ 6,000	\$ 700	\$ 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.

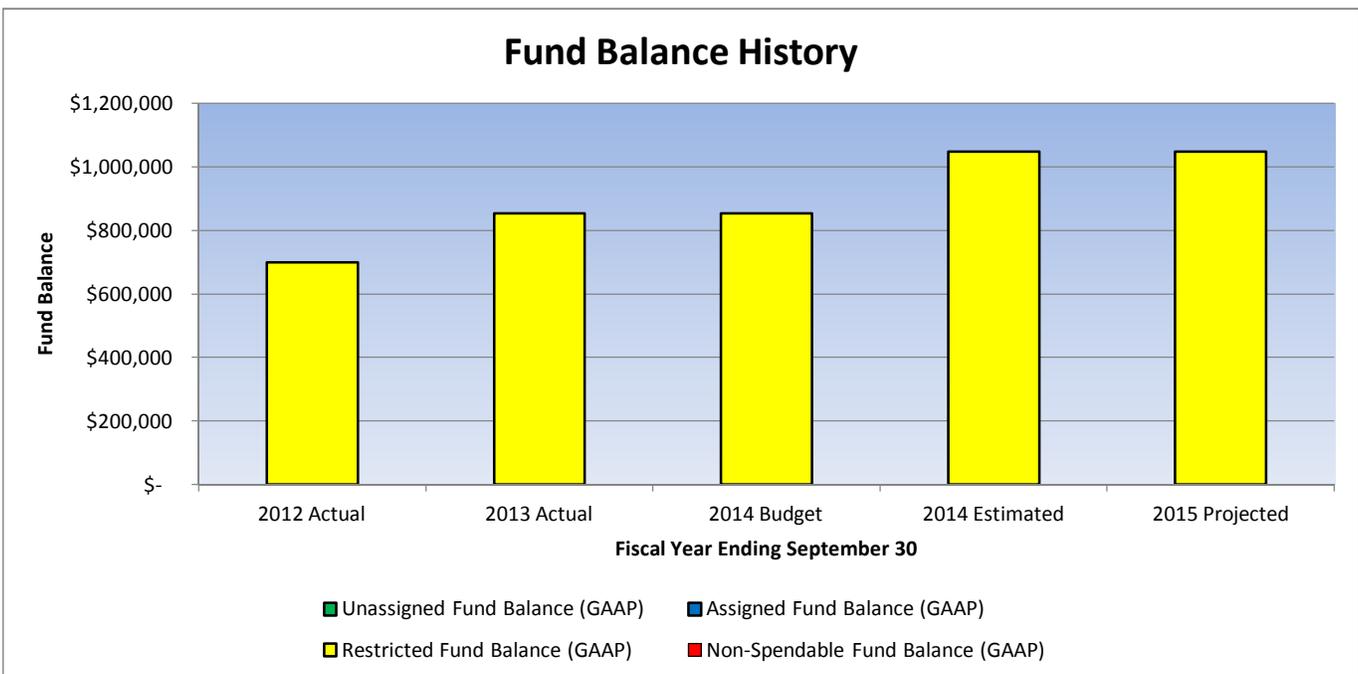
Tax increment funds must be spent on projects that were part of the project plan included in the ordinance that created the zone.

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
<u>Budget Basis:</u>					
Beginning Restricted Fund Balance (GAAP)	\$ 598,194	\$ 698,787	\$ 853,313	\$ 853,313	\$ 1,048,523
Revenues ¹	100,593	154,526	161,700	195,210	207,360
Expenditures	-	-	(161,700)	-	(207,360)
Net Increase / (Decrease) in Fund Balance	100,593	154,526	-	195,210	-
Ending Restricted Fund Balance (Budget)	\$ 698,787	\$ 853,313	\$ 853,313	\$ 1,048,523	\$ 1,048,523
<u>Reconciliation to GAAP:</u>					
Ending Restricted Fund Balance (Budget)	\$ 698,787	\$ 853,313	\$ 853,313	\$ 1,048,523	\$ 1,048,523
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	698,787	853,313	853,313	1,048,523	1,048,523
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 698,787	\$ 853,313	\$ 853,313	\$ 1,048,523	\$ 1,048,523

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 2011-2012	Actual 2012-13	Budget 2013-14	Estimate 2013-14	Budget 2014-15
Miscellaneous Income					
6050 Interest Income	\$ 808	\$ 974	\$ 700	\$ 1,000	\$ 1,080
Total Miscellaneous Income	808	974	700	1,000	1,080
Intergovernmental					
5040 Harris County Participation	59,016	77,370	81,000	76,280	76,280
Total Intergovernmental	59,016	77,370	81,000	76,280	76,280
Other Financing Sources					
8201 Transfer from General Fund	40,769	76,182	80,000	117,930	130,000
Total Other Financing Sources	40,769	76,182	80,000	117,930	130,000
TIRZ Fund	\$ 100,593	\$ 154,526	\$ 161,700	\$ 195,210	\$ 207,360

**041 - TIRZ Fund
Expenditures**

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Services					
3797 TIRZ Fund Initiatives	\$ -	\$ -	\$ 161,700	\$ -	\$ 207,360
Total Services	-	-	161,700	-	207,360
TIRZ Fund	\$ -	\$ -	\$ 161,700	\$ -	\$ 207,360

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

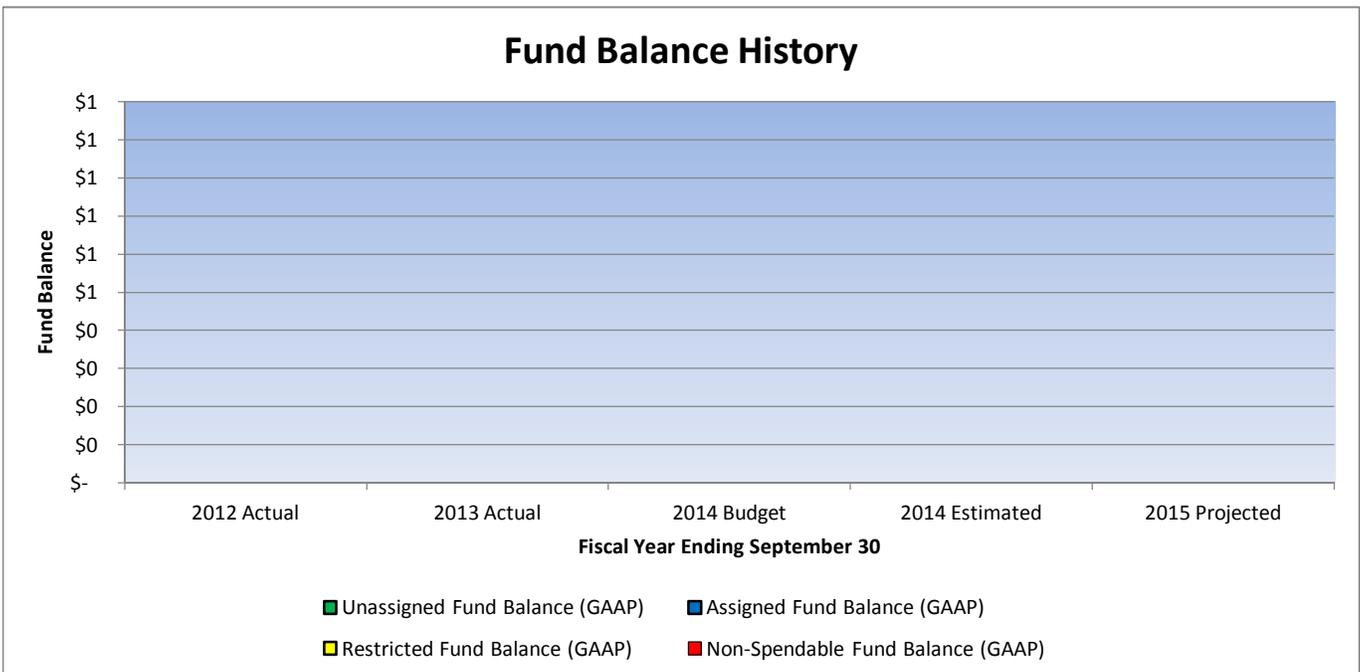
The purpose of this fund is to account for the receipt of grant funds from the State or Federal Government. The use of these funds is governed by the terms of the grant.

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
<u>Budget Basis:</u>					
Beginning Restricted Fund Balance (GAAP)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues ¹	1,067,812	208,226	767,140	472,220	484,890
Expenditures	(1,067,812)	(208,226)	(767,140)	(472,220)	(484,890)
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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Intergovernmental					
7025 Federal - Vest Grant	\$ -	\$ -	\$ 9,000	\$ -	\$ -
7102 Federal - UASI Grant	356,855	131,272	352,000	392,850	242,000
7112 State - ICAC Grant	-	-	-	46,830	104,000
7120 FEMA - Fire Safety Grant	-	-	75,000	-	20,000
7127 Community Dev Block Grant	423,900	-	-	-	-
7130 FEMA - AFG Grant	-	-	220,000	-	105,000
7135 TCFP - RVFD Grant	171,800	16,750	25,500	-	-
7140 Federal - EMP Grant	24,310	29,172	50,000	-	-
Total Intergovernmental	976,865	177,193	731,500	439,680	471,000
Other Financing Sources					
8201 Transfer from General Fund	26,177	31,033	35,640	32,540	13,890
8208 Transfer from Eqpt Repl Fund	64,770	-	-	-	-
Total Other Financing Sources	90,947	31,033	35,640	32,540	13,890
Grant Fund	\$ 1,067,812	\$ 208,226	\$ 767,140	\$ 472,220	\$ 484,890

**042 - Grant Fund
Expenditures**

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Services					
3902 Police - UASI Grant	\$ 356,855	\$ 131,272	\$ 352,000	\$ 406,220	\$ 242,000
3906 Police - VEST Grant	-	-	9,000	-	-
3912 Police - ICAC Task Force	-	-	-	59,500	104,000
3920 Fire - Prevention / Safety Grant	-	-	83,340	-	22,220
3926 Fire - Miscellaneous Grants	-	-	-	6,500	-
3927 Fire - CDBG	423,900	-	-	-	-
3930 Fire - AFG Grant	-	-	244,450	-	116,670
3935 Fire - RVFD Grant	238,437	18,611	28,350	-	-
3940 City Manager - EMP Grant	48,620	58,344	50,000	-	-
Total Services	1,067,812	208,226	767,140	472,220	484,890
Grant Fund	\$ 1,067,812	\$ 208,226	\$ 767,140	\$ 472,220	\$ 484,890

PEG Channel Fund
Overview / Statement of Fund Balance

This fund was created in 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.

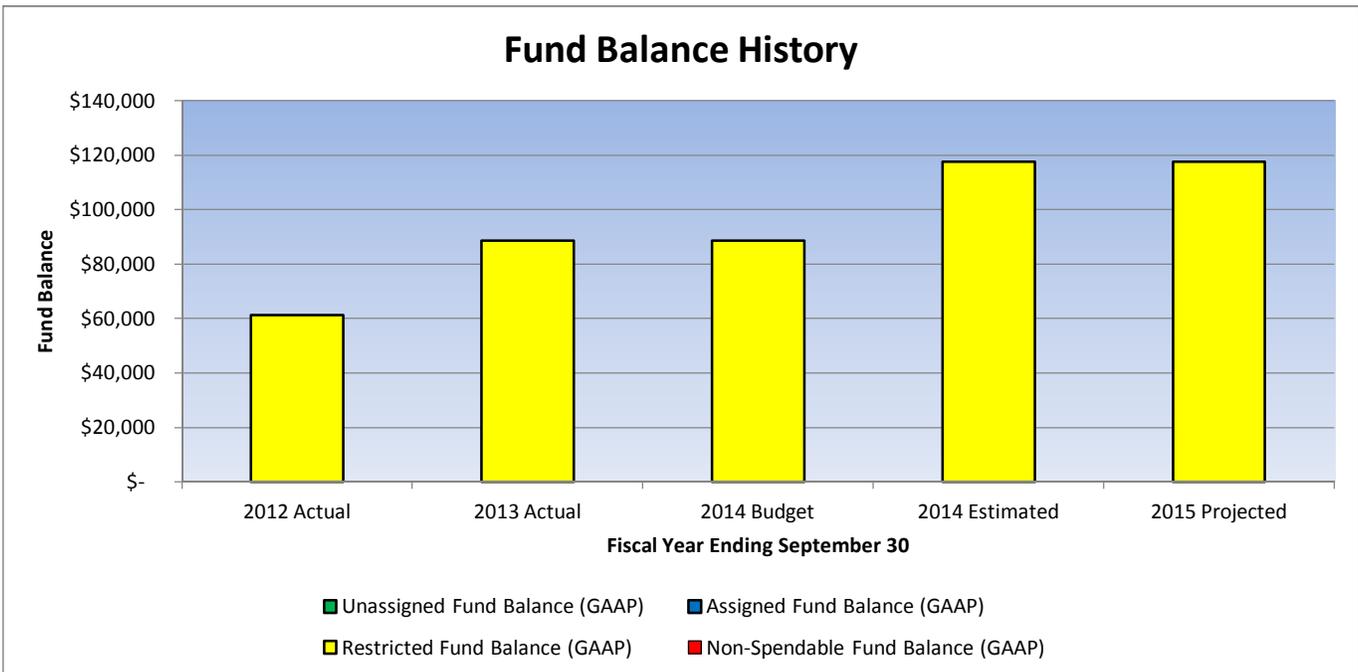
Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ -	\$ 61,278	\$ 88,654	\$ 88,654	\$ 117,474
Revenues ¹	61,278	27,376	24,000	28,820	30,260
Expenditures	-	-	(24,000)	-	(30,260)
Net Increase / (Decrease) in Fund Balance	61,278	27,376	-	28,820	-
Ending Restricted Fund Balance (Budget)	\$ 61,278	\$ 88,654	\$ 88,654	\$ 117,474	\$ 117,474

Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 61,278	\$ 88,654	\$ 88,654	\$ 117,474	\$ 117,474
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	61,278	88,654	88,654	117,474	117,474
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 61,278	\$ 88,654	\$ 88,654	\$ 117,474	\$ 117,474

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Franchise & Local Taxes					
2120 Franchise Tax - Cable	\$ 25,944	\$ 27,376	\$ 24,000	\$ 28,820	\$ 30,260
Total Franchise & Local Taxes	25,944	27,376	24,000	28,820	30,260
Other Financing Sources					
8201 Transfer from General Fund	35,334	-	-	-	-
Total Other Financing Sources	35,334	-	-	-	-
PEG Channel Fund	\$ 61,278	\$ 27,376	\$ 24,000	\$ 28,820	\$ 30,260

**043 - PEG Channel Fund
Expenditures**

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Services					
3797 PEG Channel Initiatives	\$ -	\$ -	\$ 24,000	\$ -	\$ 30,260
Total Services	-	-	24,000	-	30,260
PEG Channel	\$ -	\$ -	\$ 24,000	\$ -	\$ 30,260

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.

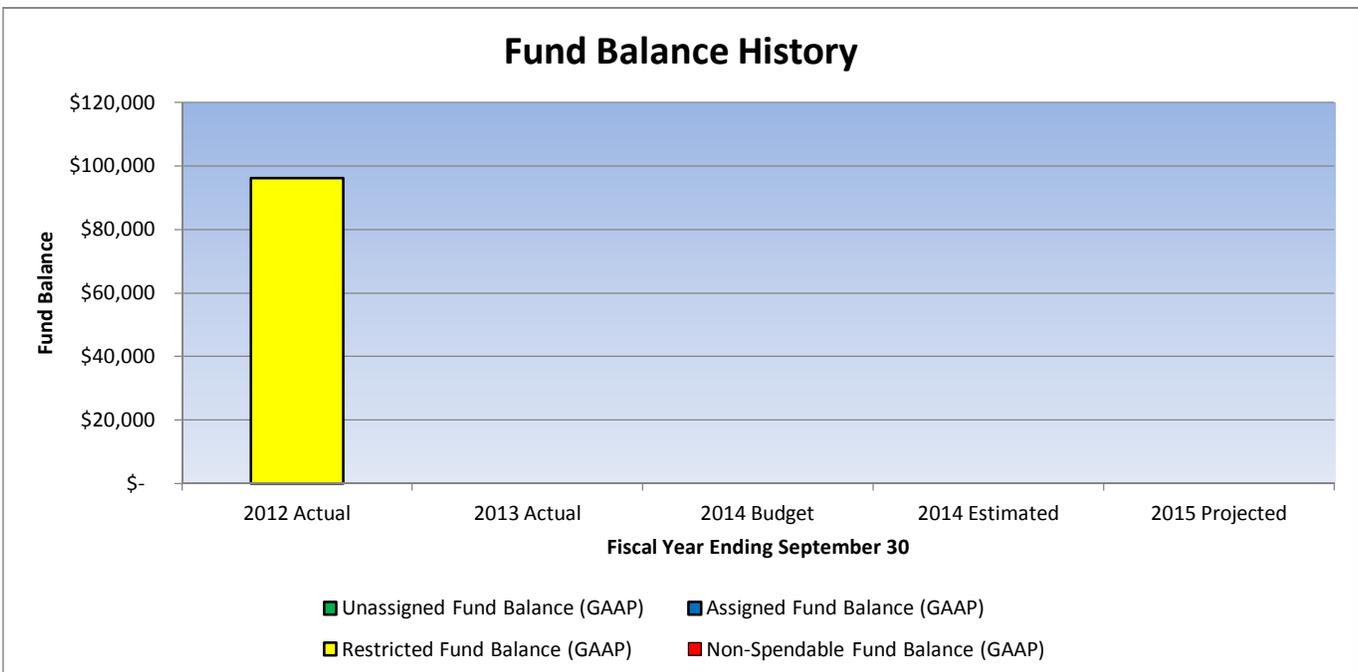
This fund was dissolved in FY 2012-13. All remaining assets were transferred to the General Fund.

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 96,188	\$ 96,188	\$ -	\$ -	\$ -
Revenues ¹	-	62,916	-	-	-
Expenditures	-	(159,105)	-	-	-
Net Increase / (Decrease) in Fund Balance	-	(96,188)	-	-	-
Ending Restricted Fund Balance (Budget)	\$ 96,188	\$ -	\$ -	\$ -	\$ -
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 96,188	\$ -	\$ -	\$ -	\$ -
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	96,188	-	-	-	-
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Miscellaneous Income					
6100 Other Income	\$ -	\$ 62,916	\$ -	\$ -	\$ -
Total Miscellaneous Income	-	62,916	-	-	-
Emergency Management Fund	\$ -	\$ 62,916	\$ -	\$ -	\$ -

**075 - Emergency Management Fund
Expenditures**

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Other Financing Uses					
8001 Transfer to General Fund	\$ -	\$ 159,105	\$ -	\$ -	\$ -
Total Other Financing Uses	-	159,105	-	-	-
Emergency Management Fund	\$ -	\$ 159,105	\$ -	\$ -	\$ -



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 11 - Sept 12		Oct 12 - Sept 13		Oct 13 - Sept 14		Oct 14 - Sept 15	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
5/8" meter	\$ 5.31	\$ 6.99	\$ 5.31	\$ 6.99	\$ 5.31	\$ 6.99	\$ 5.31	\$ 6.99
3/4" meter	5.84	6.99	5.84	6.99	5.84	6.99	5.84	6.99
1" meter	7.43	6.99	7.43	6.99	7.43	6.99	7.43	6.99
1 1/2" meter	9.56	6.99	9.56	6.99	9.56	6.99	9.56	6.99
2" meter	15.40	6.99	15.40	6.99	15.40	6.99	15.40	6.99
3" meter	58.40	6.99	58.40	6.99	58.40	6.99	58.40	6.99
4" meter	74.33	6.99	74.33	6.99	74.33	6.99	74.33	6.99
6" meter	111.49	6.99	111.49	6.99	111.49	6.99	111.49	6.99
8" meter	153.96	6.99	153.96	6.99	153.96	6.99	153.96	6.99
10" meter	196.44	6.99	196.44	6.99	196.44	6.99	196.44	6.99

Volumetric Rates

	Oct 11 - Sept 12		Oct 12 - Sept 13		Oct 13 - Sept 14		Oct 14 - Sept 15	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
Residential	\$ 2.70	\$ 4.04	\$ 2.70	\$ 4.14	\$ 2.70	\$ 4.51	\$ 2.70	\$ 4.56
Commercial	2.92	4.04	2.92	4.14	2.92	4.51	2.92	4.56
Apartments	3.25	4.04	3.25	4.14	3.25	4.51	3.25	4.56

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) / \$4.56 (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 \$34.08 per month for 5,000 gallons of water and wastewater use.

Commercial / Apartments

The commercial billing rate is \$2.92 (water) / \$4.56 (wastewater) for each 1,000 gallons used. An average commercial customer with a 2" meter would pay \$635.75 for 82,000 gallons of water and wastewater use.

The apartment billing rate is \$3.25 (water) / \$4.56 (wastewater) for each 1,000 gallons used. An average apartment customer with a 2" meter would pay \$662.81 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 remain unchanged for Fiscal Year 2014-2015 for all classes.

	<u>Oct 14 - Sept 15</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 \$0.54 per 1,000 gallons of water consumed over the base amount. These funds will accumulate in the Utility Debt Service Reserve Fund.

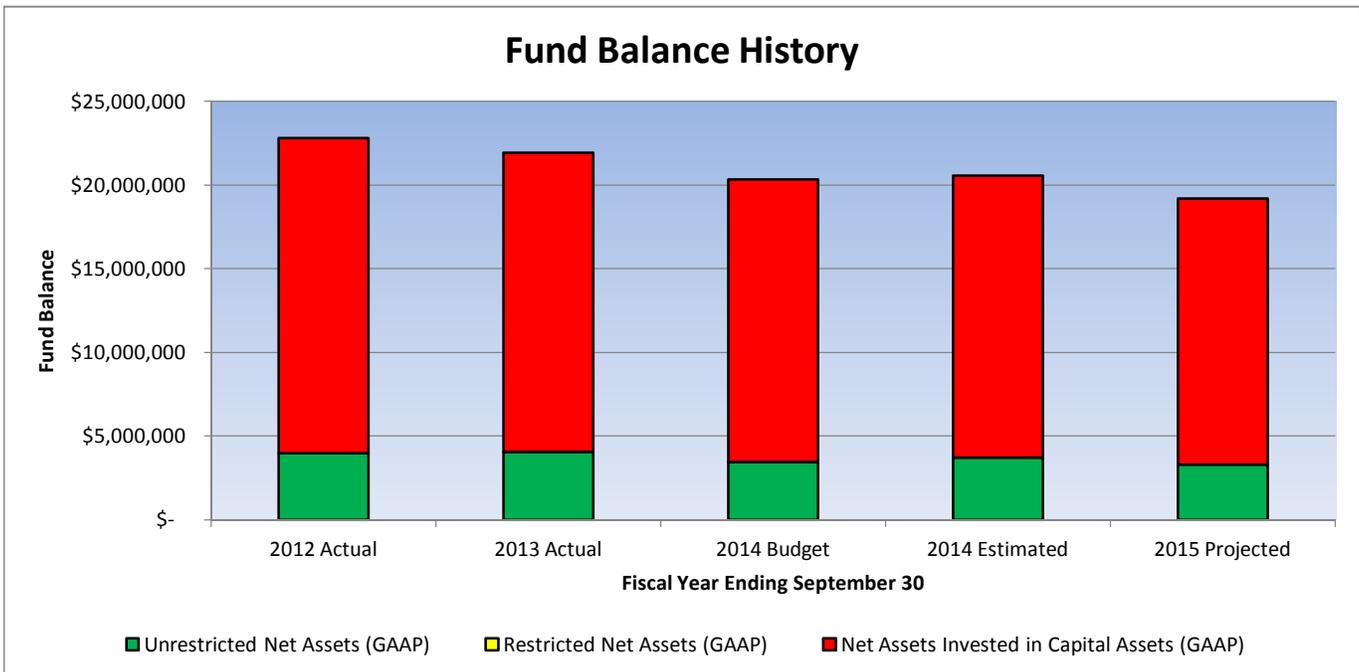
Utility Fund
Statement of Fund Balance

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
Budget Basis:					
Beginning Unrestricted Net Assets (GAAP)	\$ 3,160,424	\$ 3,972,577	\$ 4,063,991	\$ 4,063,991	\$ 3,716,331
Revenues ¹	4,583,323	4,598,806	4,866,350	4,686,520	4,891,330
Expenses	(3,731,621)	(4,188,564)	(5,485,010)	(5,034,180)	(5,316,130)
Net Increase / (Decrease) in Net Assets	851,702	410,242	(618,660)	(347,660)	(424,800)
Ending Unrestricted Net Assets (Budget)	\$ 4,012,126	\$ 4,382,819	\$ 3,445,331	\$ 3,716,331	\$ 3,291,531
Reconciliation to GAAP:					
Ending Unrestricted Net Assets (Budget)	\$ 4,012,126	\$ 4,382,819	\$ 3,445,331	\$ 3,716,331	\$ 3,291,531
Adjustment ²	(39,549)	(318,828)	-	-	-
Unrestricted Net Assets (GAAP)	3,972,577	4,063,991	3,445,331	3,716,331	3,291,531
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	18,814,692	17,847,233	16,879,594	16,842,544	15,908,976
Total Fund Balance (GAAP)	\$ 22,787,269	\$ 21,911,224	\$ 20,324,925	\$ 20,558,875	\$ 19,200,507

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

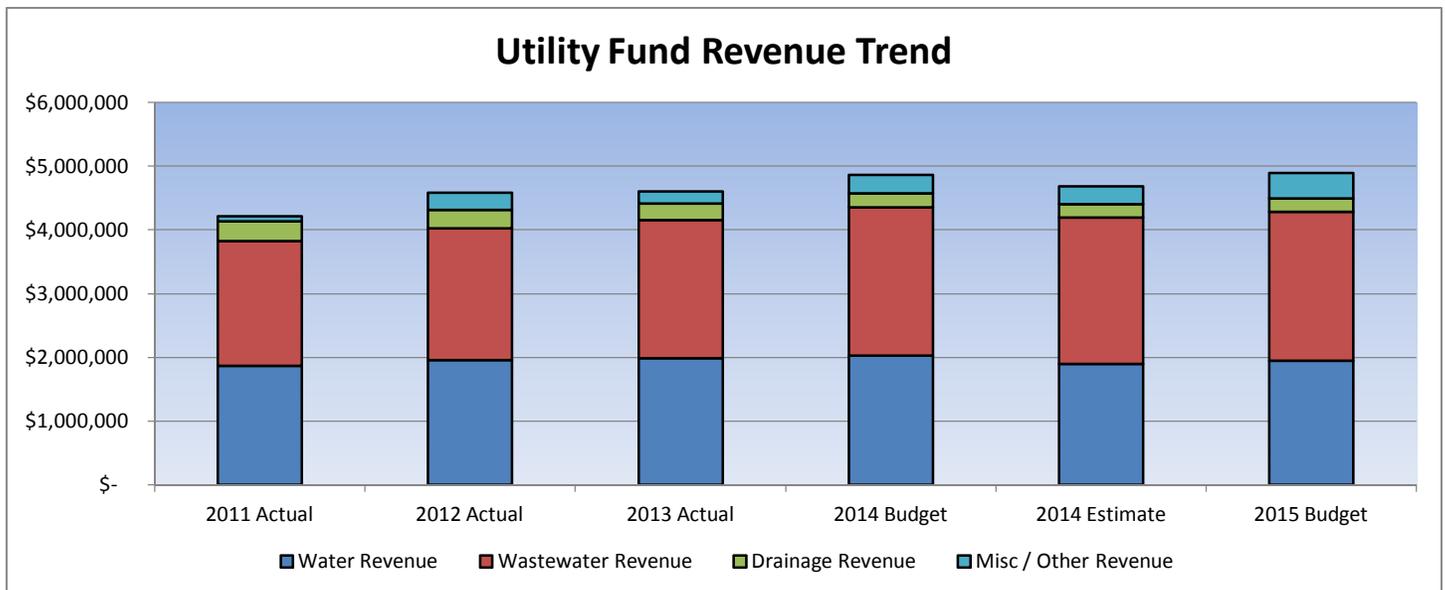
	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
<u>Revenues</u>					
Water Revenue	\$ 1,951,983	\$ 1,988,769	\$ 2,025,260	\$ 1,899,440	\$ 1,948,270
Wastewater Revenue	2,076,185	2,162,599	2,322,970	2,297,360	2,334,640
Other Fees	86,494	48,990	66,250	52,290	64,200
Drainage Fees	282,879	258,992	226,180	209,310	209,310
Investment Income & Other Revenue	185,782	139,456	225,690	228,120	334,910
Use of Prior Years' Fund Balance	-	-	618,660	-	424,800
Total Revenue	4,583,323	4,598,806	5,485,010	4,686,520	5,316,130
<u>Expenses</u>					
Water Division	1,525,738	1,569,079	2,831,960	2,687,340	2,767,650
Wastewater Division	2,029,454	2,462,015	2,374,050	2,112,970	2,335,570
Drainage Division	176,429	157,470	279,000	233,870	212,910
Total Expenses	3,731,621	4,188,564	5,485,010	5,034,180	5,316,130
Net Income / (Loss)	\$ 851,701	\$ 410,242	\$ -	\$ (347,660)	\$ -

Utility Fund Revenue Trend

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Revenues						
Water Revenue	\$ 1,862,326	\$ 1,951,983	\$ 1,988,769	\$ 2,025,260	\$ 1,899,440	\$ 1,948,270
Wastewater Revenue	1,960,093	2,076,185	2,162,599	2,322,970	2,297,360	2,334,640
Drainage Revenue	314,831	282,879	258,992	226,180	209,310	209,310
Misc / Other Revenue ¹	72,938	272,276	188,446	291,940	280,410	399,110
Total Revenue	\$ 4,210,188	\$ 4,583,323	\$ 4,598,806	\$ 4,866,350	\$ 4,686,520	\$ 4,891,330

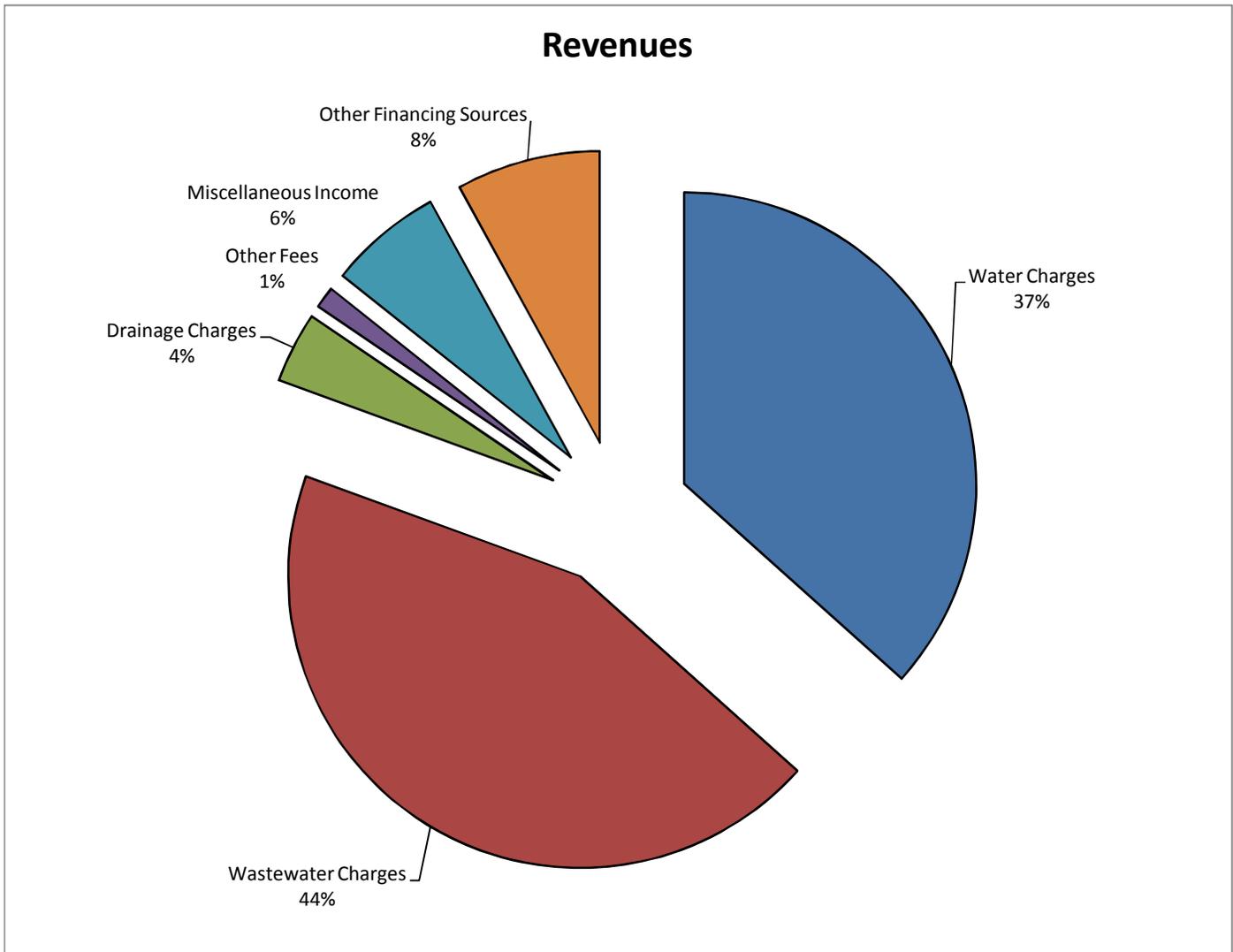
Note:

¹ Excludes Use of Prior Years' Fund Balance of \$618,660 in FY 2013-2014 Budget and \$424,800 in FY 2014-2015



Distribution of Utility Fund Revenues

Water Charges	\$ 1,948,270	36.6%
Wastewater Charges	2,334,640	43.9%
Drainage Charges	209,310	3.9%
Other Fees	64,200	1.2%
Miscellaneous Income	334,910	6.3%
Other Financing Sources	424,800	8.0%
Total	\$ 5,316,130	100.0%

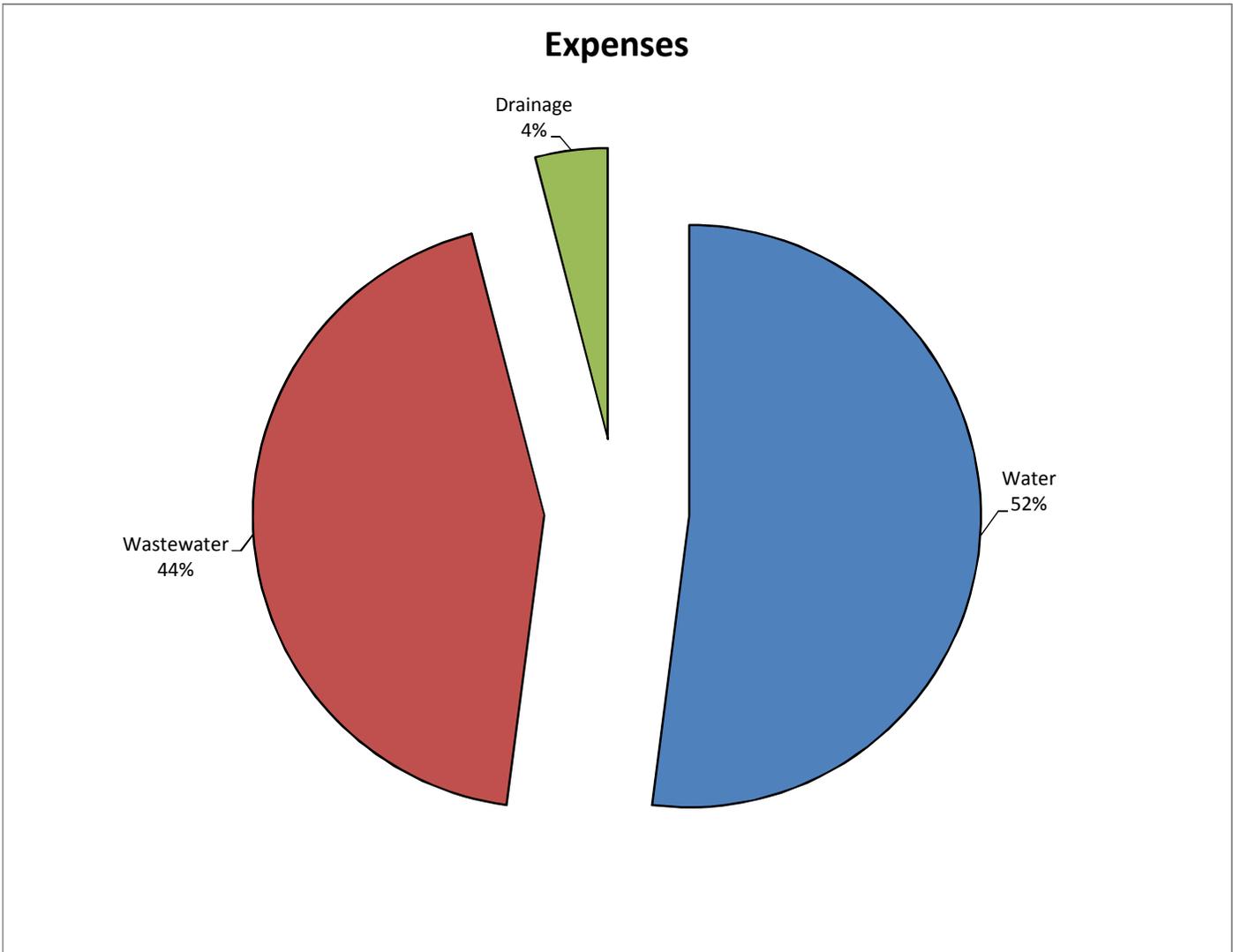


**002 - Utility Fund
Revenues**

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Charges for Service					
5100 Water-Residential Revenue	\$ 99,809	\$ 118,101	\$ 104,380	\$ 103,670	\$ 109,170
5110 Water-Apartment Revenue	728,274	711,083	720,690	654,880	679,350
5120 Water-Commercial Revenue	1,117,373	1,155,045	1,195,590	1,139,990	1,155,750
5130 Water-Other Revenue	6,526	4,541	4,600	900	4,000
Water Charges Subtotal	1,951,983	1,988,769	2,025,260	1,899,440	1,948,270
5150 Sewer-Residential Revenue	94,913	105,364	101,630	106,860	109,970
5160 Sewer-Apartment Revenue	877,349	904,106	860,030	901,430	854,830
5170 Sewer-Commercial Revenue	1,103,922	1,153,128	1,361,310	1,289,070	1,369,840
Wastewater Charges Subtotal	2,076,185	2,162,599	2,322,970	2,297,360	2,334,640
5200 Water & Sewer Taps	62,627	23,189	37,840	22,700	36,200
5300 Penalties / Reconnect Fees	23,867	25,800	28,410	29,590	28,000
Taps & Penalties Subtotal	86,494	48,990	66,250	52,290	64,200
5400 Drainage-Houses	6,444	6,383	5,130	5,400	5,400
5410 Drainage-Apts & Condos	49,850	45,009	39,850	35,470	35,470
5420 Drainage-Non-Residential	226,585	207,600	181,200	168,440	168,440
Drainage Charges Subtotal	282,879	258,992	226,180	209,310	209,310
Total Charges for Service	4,397,540	4,459,350	4,640,660	4,458,400	4,556,420
Miscellaneous Income					
6050 Interest Income	13,010	9,411	7,450	8,780	9,890
6070 Unrealized Gain / Loss	(3,708)	(1,934)	-	(2,070)	-
6100 Other Income	133,119	20,176	-	9,490	8,500
6120 Insurance Reimbursements	43,362	-	-	-	-
6400 Capital Reserve	-	111,803	218,240	211,920	316,520
Total Miscellaneous Income	185,782	139,456	225,690	228,120	334,910
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	618,660	-	424,800
Total Other Financing Sources	-	-	618,660	-	424,800
Utility Fund	\$ 4,583,323	\$ 4,598,806	\$ 5,485,010	\$ 4,686,520	\$ 5,316,130

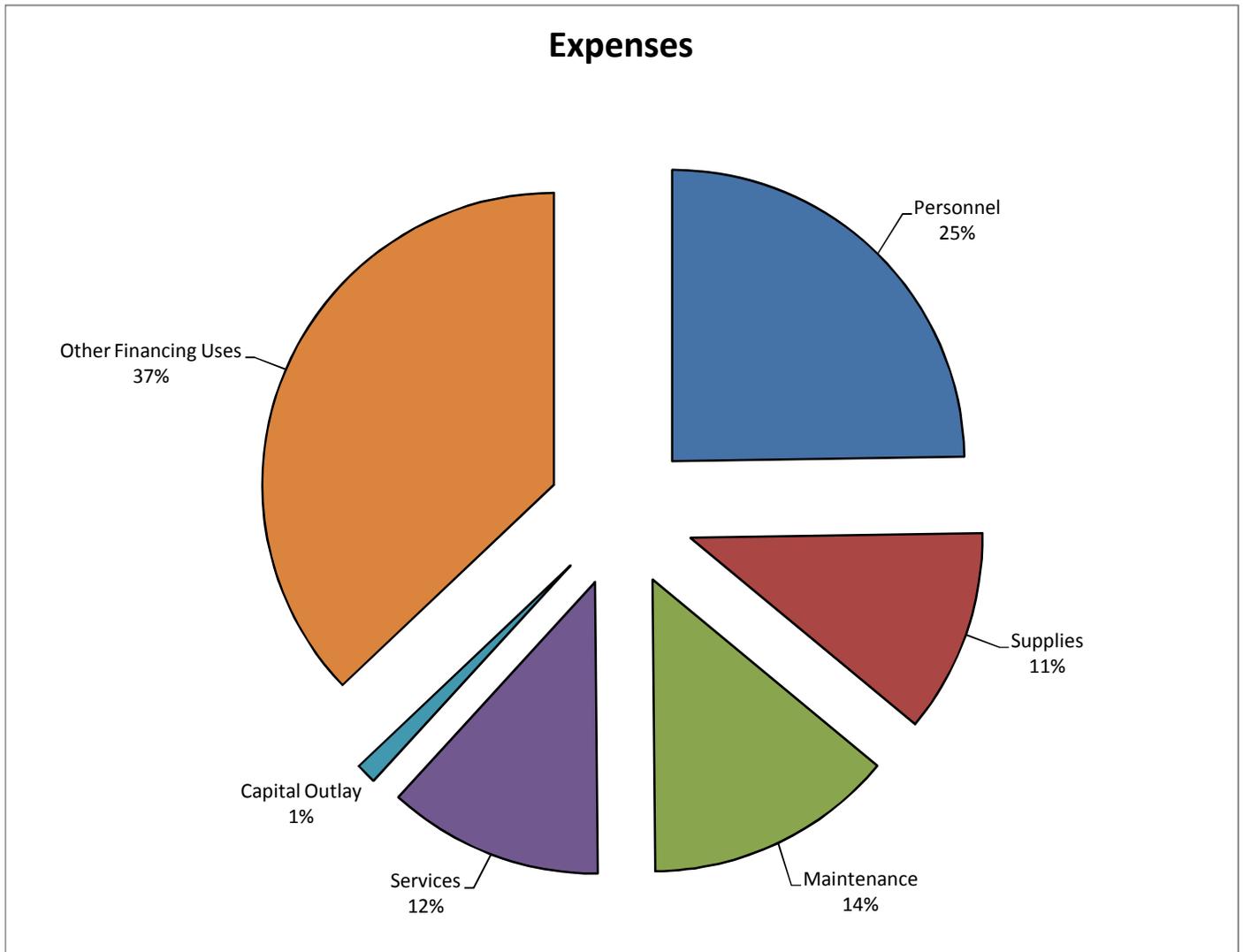
**002 - Utility Fund
Division Summary**

	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Utility Fund					
Water	\$ 1,525,738	\$ 1,569,079	\$ 2,831,960	\$ 2,687,340	\$ 2,767,650
Wastewater	2,029,454	2,465,222	2,374,050	2,112,970	2,335,570
Drainage	176,429	157,470	279,000	233,870	212,910
Utility Fund	\$ 3,731,621	\$ 4,191,771	\$ 5,485,010	\$ 5,034,180	\$ 5,316,130



**002 - Utility Fund
Category Summary**

Object	Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
0000	Personnel	\$ 1,133,600	\$ 1,162,735	\$ 1,231,370	\$ 1,236,930	\$ 1,314,850
1000	Supplies	598,846	571,345	633,730	593,170	600,450
2000	Maintenance	442,153	369,791	824,360	457,900	735,650
3000	Services	629,411	565,621	619,370	613,370	633,500
7000	Capital Outlay	59,390	56,376	41,000	3,950	61,000
8000	Other Financing Uses	868,223	1,465,904	2,135,180	2,128,860	1,970,680
Utility Fund		\$ 3,731,621	\$ 4,191,771	\$ 5,485,010	\$ 5,034,180	\$ 5,316,130



002 - Utility Fund
Line Item Detail

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 698,520	\$ 736,926	\$ 766,800	\$ 765,590	\$ 800,970
0150 Overtime	34,033	33,690	30,630	25,930	30,630
0200 Taxes	58,391	58,215	62,350	62,420	66,720
0250 Retirement	119,306	129,605	135,980	134,960	143,370
0300 Group Insurance	198,720	191,835	208,850	223,790	245,740
0310 W/C Insurance	10,982	10,576	12,590	13,360	16,010
0320 Disability Insurance	6,732	6,972	7,730	4,440	4,970
0900 Other Post Employment Benefits	6,916	(5,084)	6,440	6,440	6,440
Total Personnel	1,133,600	1,162,735	1,231,370	1,236,930	1,314,850
Supplies					
1100 Chemical	89,199	71,328	88,750	88,740	90,250
1400 Office & Postage	11,432	8,709	10,250	10,200	10,550
1600 Safety & Health	4,372	5,357	5,630	4,610	5,520
1650 Shop Supplies	8,161	7,690	8,410	7,130	8,600
1700 Small Tools & Equipment	13,318	31,497	24,400	19,500	14,500
1800 Surface Water Fees	441,219	414,631	458,140	436,740	434,510
1850 Uniform & Apparel	772	452	900	320	700
1900 Vehicle & Eqpt. Supplies	30,371	31,680	37,250	25,930	35,820
Total Supplies	598,846	571,345	633,730	593,170	600,450
Maintenance					
2050 Building Maintenance	25,017	4,318	20,520	13,100	43,400
2100 Property Maintenance	8,975	4,479	6,340	690	1,310
2200 Machine & Eqpt. Maintenance	27,366	9,933	11,200	13,420	12,400
2450 Vehicle Maintenance	17,442	18,180	17,500	18,750	17,500
2500 Collection System Maintenance	35,534	46,808	182,000	129,410	107,000
2550 Lift Station Maintenance	46,461	23,383	39,000	15,320	55,000
2600 Treatment Plant Maintenance	146,055	115,643	284,160	66,480	295,000
2650 Water System Maintenance	128,196	141,308	256,540	193,630	196,540
2900 Service Contracts	7,107	5,740	7,100	7,100	7,500
Total Maintenance	442,153	369,791	824,360	457,900	735,650

002 - Utility Fund
Line Item Detail

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Services					
3110 Communication	4,828	3,745	5,410	4,660	5,920
3130 Consultant / Prof. Services	79,283	21,443	31,500	15,600	10,000
3170 Disposal	48,923	61,208	52,000	62,500	62,500
3190 Dues, Subscriptions, Books	638	152	2,300	160	700
3310 General Insurance	43,714	43,518	51,600	56,990	54,490
3312 Sec125 Admin Fees	545	379	200	140	470
3460 Regulatory Services	21,815	20,986	23,500	23,430	24,600
3530 Professional Development	14,821	11,507	19,900	14,500	15,000
3630 Rentals	2,817	1,051	2,000	390	1,500
3650 Collection/Analysis	36,164	45,152	42,630	43,370	43,630
3750 Uniform Service	4,147	4,225	4,880	4,350	4,940
3770 Utilities	312,914	307,512	319,700	339,550	346,550
3780 Water Charges	37,703	23,244	33,590	17,570	29,760
3880 Information Technology	21,100	21,500	30,160	30,160	33,440
Total Services	629,411	565,621	619,370	613,370	633,500
Capital Outlay					
7050 Building & Property	-	48,557	-	-	-
7200 Machine & Equipment	18,091	-	-	-	20,000
7300 New Tap Installation	41,300	7,819	41,000	3,950	41,000
Total Capital Outlay	59,390	56,376	41,000	3,950	61,000
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	561,103	564,860	565,010	565,010	524,330
8008 Transfer to Equipment Repl Fund	57,120	92,940	101,930	101,930	125,260
8015 Transfer to Construction Fund	-	450,000	1,000,000	1,000,000	750,000
8035 Transfer to Debt Svc Reserve Fund	-	108,104	218,240	211,920	321,090
Other Financing Uses	868,223	1,465,904	2,135,180	2,128,860	1,970,680
Utility Fund	\$ 3,731,621	\$ 4,191,771	\$ 5,485,010	\$ 5,034,180	\$ 5,316,130

FY 2014-15 Capital Expenses

Utility Fund

Water

7300	New tap expenses	\$	40,000
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Wastewater

7200	Sewer push camera		20,000
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7300	New tap expenses		1,000
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Utility Fund

\$	61,000
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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 2013-2014

- Continued meter change-out program
- Completed the five-year water system inspection by the Texas Commission on Environmental Quality
- Replaced security fence at the Magnolia water tower

GOALS FOR FY 2014-2015

- Protect the health of citizens by frequent inspection of water quality
- Ensure optimal operating conditions are maintained
- Continue water meter change-out program

OBJECTIVES FOR FY 2014-2015

- Collect bacteriological samples at various locations of the distribution system
- Flush every fire hydrant in the system twice annually
- Replace a minimum of 100 water meters

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Reclassify one Utility Crew Foreman position to one Chief Water Operator to reflect current operations
- Decrease surface water fees to reflect lower costs of operation from the Southeast Water Purification Plant
- Decrease water system maintenance to reflect water tank rehabilitation work performed in FY 2013-2014
- Transfers to the construction fund includes the remaining costs to repair and paint the water towers
- Transfers to the reserve fund increase to accumulate funds in the Debt Service Reserve Fund

<u>WORKLOAD MEASURES</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Average number of active meter reads per month	1,260	1,250	1,272	1,280
Linear feet of water line maintained	263,000	270,000	265,000	270,000
Average daily flow (gallons)	1,910,000	1,800,000	1,800,000	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%

PERSONNEL (FULL-TIME EQUIVALENTS)

Director of Public Works	0.25	0.25	0.25	0.25
Assistant Director of Public Works	0.25	0.25	0.25	0.25
Chief Water Operator	-	-	-	1.00
Utility Crew Foreman	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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 342,317	\$ 360,513	\$ 373,150	\$ 367,000	\$ 392,390
0150 Overtime	8,434	12,463	9,130	9,130	11,730
0200 Taxes	27,994	28,374	29,960	29,900	32,570
0250 Retirement	56,983	62,490	65,190	64,120	69,670
0300 Group Insurance	116,154	108,655	116,110	126,840	139,130
0310 W/C Insurance	6,268	6,036	6,860	7,280	8,360
0320 Disability Insurance	3,204	3,229	3,780	2,140	2,440
0900 Other Post-Employment Benefits	3,671	(2,703)	3,420	3,420	3,420
Total Personnel	565,025	579,056	607,600	609,830	659,710
Supplies					
1100 Chemical	3,269	2,598	3,500	3,480	3,000
1400 Office & Postage	4,119	5,490	5,200	5,390	5,500
1600 Safety & Health	1,826	3,090	3,150	3,000	3,000
1650 Shop Supplies	5,464	4,253	5,070	3,600	5,000
1700 Small Tools & Equipment	8,061	7,386	18,400	15,280	6,500
1800 Surface Water	441,219	414,631	458,140	436,740	434,510
1850 Uniform & Apparel	-	47	-	-	-
1900 Vehicle & Eqpt. Supplies	13,819	11,940	14,030	10,600	13,840
Total Supplies	477,777	449,433	507,490	478,090	471,350
Maintenance					
2050 Building Maintenance	8,270	1,744	7,400	3,600	34,400
2100 Property Maintenance	157	968	310	250	310
2200 Machine & Eqpt Maintenance	2,471	3,463	4,400	5,770	4,400
2450 Vehicle Maintenance	2,937	6,116	3,000	2,300	3,000
2650 Water System Maintenance	128,196	141,308	256,540	193,630	196,540
2900 Service Contracts	7,107	5,740	7,100	7,100	7,500
Total Maintenance	149,139	159,338	278,750	212,650	246,150
Services					
3110 Communication	1,824	1,306	1,900	1,960	2,200
3130 Consultant / Prof Services	28,274	10,272	5,000	-	5,000
3190 Dues, Subscriptions, Books	290	-	1,400	-	400
3310 General Insurance	11,813	12,330	14,620	16,150	14,190
3312 Sec 125 Admin Fees	357	303	100	70	190
3460 Regulatory Services	8,174	7,317	8,800	8,000	8,500
3530 Professional Development	6,480	3,589	9,500	6,000	6,500
3630 Rentals	1,182	566	1,000	130	500
3650 Collection / Analysis	3,700	5,391	6,430	4,280	4,630
3750 Uniform Service	2,426	2,241	2,760	2,430	2,760
3770 Utilities	53,936	52,324	51,640	55,600	55,450
3880 Information Technology	7,460	10,120	15,080	15,080	16,720
Total Services	125,916	105,759	118,230	109,700	117,040

002 - Utility Fund / Water (82504-00)

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Capital Outlay					
7200 Machine & Equipment	18,091	-	-	-	-
7300 New Tap Installation	41,242	7,819	40,000	3,500	40,000
Total Capital Outlay	59,332	7,819	40,000	3,500	40,000
Other Financing Uses					
8001 Transfer to General Fund	125,000	125,000	125,000	125,000	125,000
8008 Transfer to Eqpt Repl Fund	23,550	34,570	36,650	36,650	37,310
8015 Transfer to Wtr/Swr Constr Fund	-	-	900,000	900,000	750,000
8035 Transfer to Debt Svc Rsrv Fund	-	108,104	218,240	211,920	321,090
Total Other Financing Uses	148,550	267,674	1,279,890	1,273,570	1,233,400
Water	\$ 1,525,738	\$ 1,569,079	\$ 2,831,960	\$ 2,687,340	\$ 2,767,650



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 2013-2014

- Continued the manhole and sewer line relining program
- Rehabilitated the wastewater treatment plant belt press
- Completed fence repairs at lift station #13

GOALS FOR FY 2014-2015

- Protect the health of citizens by frequent inspection of wastewater discharge
- Ensure optimal operating conditions are maintained
- Enhance compliance with all wastewater regulations

OBJECTIVES FOR FY 2014-2015

- Collect bacteriological samples of wastewater discharge
- Rehabilitate older sections of manholes and sewer lines
- Increase after-hours sampling of discharge

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Reclassify one Lead Wastewater Operator position to one Utility Crew Leader to reflect current operations
- Increase lift station maintenance to rehabilitate lift station #17
- Increase treatment plant maintenance for grease removal at the lift stations and main wet well
- Capital outlay includes the replacement of a sewer push camera
- Transfers to the construction fund decrease to reflect the relining of lift station wet wells in 2013-2014

<u>WORKLOAD MEASURES</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2013-2014</u>	<u>2014-2015</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of lift stations maintained	18	19	19	19
Linear feet of wastewater line maintained	165,000	175,000	165,000	165,000
Average gallons treated per day	1,300,000	1,500,000	1,300,000	1,300,000
 <u>PERFORMANCE MEASURES</u>				
Percent of days in compliance with quality standards	100%	100%	100%	100%
Percent of grease traps inspected annually	100%	100%	100%	100%
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	-
Utility Crew Leader	-	-	-	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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 312,420	\$ 330,214	\$ 345,160	\$ 347,250	\$ 353,580
0150 Overtime	24,569	20,209	20,500	16,500	17,900
0200 Taxes	26,824	26,337	28,510	28,440	29,660
0250 Retirement	55,032	59,203	62,350	62,030	64,040
0300 Group Insurance	65,731	66,165	74,710	78,890	86,940
0310 W/C Insurance	3,889	3,745	4,790	5,080	6,350
0320 Disability Insurance	3,087	3,279	3,460	1,980	2,180
0900 Other Post-Employment Benefits	2,807	(2,060)	2,620	2,620	2,620
Total Personnel	494,359	507,092	542,100	542,790	563,270
Supplies					
1100 Chemical	85,749	68,535	85,000	85,150	87,000
1400 Office & Postage	3,791	3,017	3,050	3,200	3,050
1600 Safety & Health	2,170	2,001	1,960	1,240	2,000
1650 Shop Supplies	2,276	2,813	2,740	2,750	3,000
1700 Small Tools & Equipment	3,554	22,042	4,000	3,670	6,000
1850 Uniform & Apparel	350	-	400	-	400
1900 Vehicle & Eqpt. Supplies	9,451	12,603	14,200	9,190	14,700
Total Supplies	107,340	111,011	111,350	105,200	116,150
Maintenance					
2050 Building Maintenance	16,747	2,574	13,120	9,500	9,000
2100 Property Maintenance	8,817	3,511	6,030	440	1,000
2200 Machine & Eqpt Maintenance	9,256	5,892	5,800	7,400	7,000
2450 Vehicle Maintenance	4,982	4,700	5,000	8,000	5,000
2500 Collection System Maintenance	28,413	23,230	77,000	53,000	77,000
2550 Lift station Maintenance	46,461	23,383	39,000	15,320	55,000
2600 Treatment Plant Maintenance	146,055	115,643	284,160	66,480	295,000
Total Maintenance	260,731	178,933	430,110	160,140	449,000
Services					
3110 Communication	2,826	2,286	3,260	2,520	3,520
3130 Consultant / Prof Services	15,658	11,170	-	-	-
3170 Disposal	48,923	61,208	52,000	62,500	62,500
3190 Dues, Subscriptions, Books	163	-	700	-	100
3310 General Insurance	31,900	31,188	36,980	40,840	40,300
3312 Sec 125 Admin Fees	110	76	100	70	280
3460 Regulatory Services	13,641	13,570	14,500	15,330	16,000
3530 Professional Development	5,432	4,889	6,900	5,000	5,000
3630 Rentals	1,635	485	1,000	260	1,000
3650 Collection / Analysis	32,464	39,761	35,200	39,090	39,000
3750 Uniform Service	1,721	1,984	1,860	1,920	1,860
3770 Utilities	258,979	255,188	268,060	283,950	291,100
3780 Water Charges	37,703	23,244	33,590	17,570	29,760
3880 Information Technology	13,640	11,380	15,080	15,080	16,720
Total Services	464,793	456,429	469,230	484,130	507,140

002 - Utility Fund / Wastewater (82505-00)

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Capital Outlay					
7050 Building & Property	-	48,557	-	-	-
7200 Machine & Equipment	-	-	-	-	20,000
7300 New Tap Installation	58	-	1,000	450	1,000
Total Capital Outlay	58	48,557	1,000	450	21,000
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	561,103	564,860	565,010	565,010	524,330
8008 Transfer to Eqpt Repl Fund	16,070	23,340	30,250	30,250	29,680
8015 Transfer to Wtr/Swr Constr Fund	-	450,000	100,000	100,000	-
Total Other Financing Uses	702,173	1,163,200	820,260	820,260	679,010
Wastewater	\$ 2,029,454	\$ 2,465,222	\$ 2,374,050	\$ 2,112,970	\$ 2,335,570



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 2013-2014

- Renewed the five-year Texas Commission on Environmental Quality storm water management plan
- Upgraded the sweeper pit at the Public Works service center

GOALS FOR FY 2014-2015

- Preserve and enhance the condition of the storm water system
- Ensure compliance with all storm water regulations
- Sustain the quality of the City's watershed

OBJECTIVES FOR FY 2014-2015

- Clean and repair storm water lines as identified by an annual inspection
- Implement the storm water management plan and discharge permit
- Educate the public regarding sources of pollution into the storm water system

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Increase the appropriation for wages and retirement to reflect pay increases based upon performance
- Decrease collection system maintenance expense due to sweeper pit upgrades in FY 2013-2014
- Decrease consultant fees to reflect the completion of the storm water management plan in FY 2013-2014
- Increase the transfer to the Equipment Replacement Fund to expedite funding of the street sweeper

<u>WORKLOAD MEASURES</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2013-2014 ESTIMATE</u>	<u>2014-2015 BUDGET</u>
Number of catch basins maintained	1,150	1,200	1,150	1,150
Linear feet of storm drains maintained	309,000	311,000	310,000	311,000
Total area of impervious surface (acres)	950	952	952	954

PERFORMANCE MEASURES

Percent of days in compliance with quality standards	100%	100%	100%	100%
Percent of storm drains cleaned	25%	25%	25%	25%
Percent of catch basins cleaned	25%	25%	25%	25%

<u>PERSONNEL (FULL-TIME EQUIVALENTS)</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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 43,782	\$ 46,199	\$ 48,490	\$ 51,340	\$ 55,000
0150 Overtime	1,030	1,017	1,000	300	1,000
0200 Taxes	3,573	3,504	3,880	4,080	4,490
0250 Retirement	7,291	7,913	8,440	8,810	9,660
0300 Group Insurance	16,836	17,015	18,030	18,060	19,670
0310 W/C Insurance	825	795	940	1,000	1,300
0320 Disability Insurance	441	464	490	320	350
0900 Other Post-Employment Benefits	438	(321)	400	400	400
Total Personnel	74,216	76,587	81,670	84,310	91,870
Supplies					
1100 Chemical	182	195	250	110	250
1400 Office & Postage	3,522	203	2,000	1,610	2,000
1600 Safety & Health	376	266	520	370	520
1650 Shop Supplies	421	624	600	780	600
1700 Small Tools & Equipment	1,703	2,068	2,000	550	2,000
1850 Uniform & Apparel	423	406	500	320	300
1900 Vehicle & Eqpt. Supplies	7,101	7,137	9,020	6,140	7,280
Total Supplies	13,729	10,900	14,890	9,880	12,950
Maintenance					
2200 Machine & Eqpt Maintenance	15,639	578	1,000	250	1,000
2450 Vehicle Maintenance	9,522	7,364	9,500	8,450	9,500
2500 Stormwater Coll. System Maint	7,122	23,578	105,000	76,410	30,000
Total Maintenance	32,283	31,520	115,500	85,110	40,500
Services					
3110 Communication	178	152	250	180	200
3130 Consultant / Prof Services	35,352	-	26,500	15,600	5,000
3190 Dues, Subscriptions, Books	185	152	200	160	200
3312 Sec 125 Admin Fees	78	-	-	-	-
3460 Regulatory Services	-	100	200	100	100
3530 Professional Development	2,909	3,029	3,500	3,500	3,500
3650 Collection / Analysis	-	-	1,000	-	-
3750 Uniform Service	-	-	260	-	320
Total Services	38,701	3,433	31,910	19,540	9,320
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	17,500	35,030	35,030	35,030	58,270
Total Other Financing Uses	17,500	35,030	35,030	35,030	58,270
Drainage	\$ 176,429	\$ 157,470	\$ 279,000	\$ 233,870	\$ 212,910

**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 2014-2015, the Capital Reserve Charge will be \$0.54 per 1,000 gallons of water consumed.

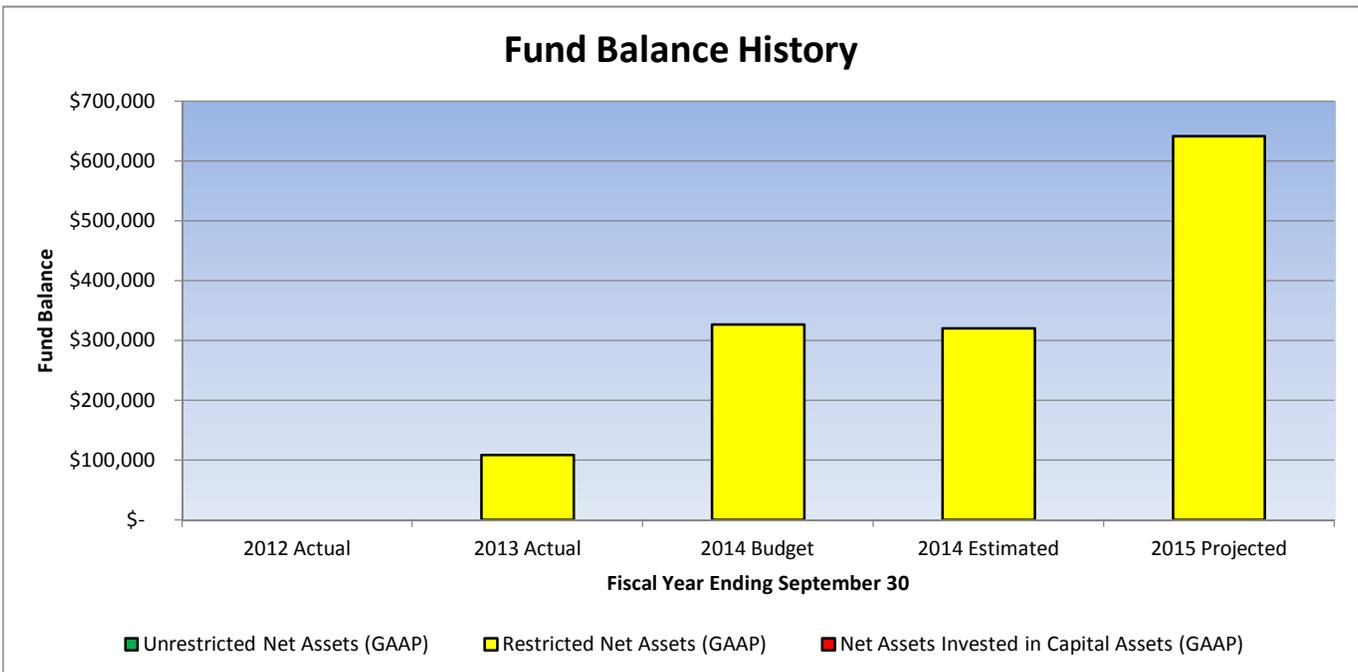
Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ -	\$ -	\$ 108,104	\$ 108,104	\$ 320,024
Revenues ¹	-	108,104	218,240	211,920	321,090
Expenses	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	-	108,104	218,240	211,920	321,090
Ending Restricted Net Assets (Budget)	\$ -	\$ 108,104	\$ 326,344	\$ 320,024	\$ 641,114

Reconciliation to GAAP:					
Ending Restricted Net Assets (Budget)	\$ -	\$ 108,104	\$ 326,344	\$ 320,024	\$ 641,114
Adjustment ²	-	-	-	-	-
Restricted Net Assets (GAAP)	-	108,104	326,344	320,024	641,114
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Assets Invested in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	-	\$ 108,104	\$ 326,344	\$ 320,024	\$ 641,114

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Other Financing Sources						
8202	Transfer from Utility Fund	-	108,104	218,240	211,920	321,090
Total Other Financing Sources		-	108,104	218,240	211,920	321,090
Utility Debt Svc Reserve Fund		\$ -	\$ 108,104	\$ 218,240	\$ 211,920	\$ 321,090



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, 2014 is comprised of the following debt issues:

Description	Principal
General Obligation Refunding Bonds, Series 2014	\$ 4,660,000
Water and Sewer Revenue Bonds, Series 2008	1,795,000
Total Revenue Bonds	\$ 6,455,000
Total Utility Long-Term Debt	\$ 6,455,000

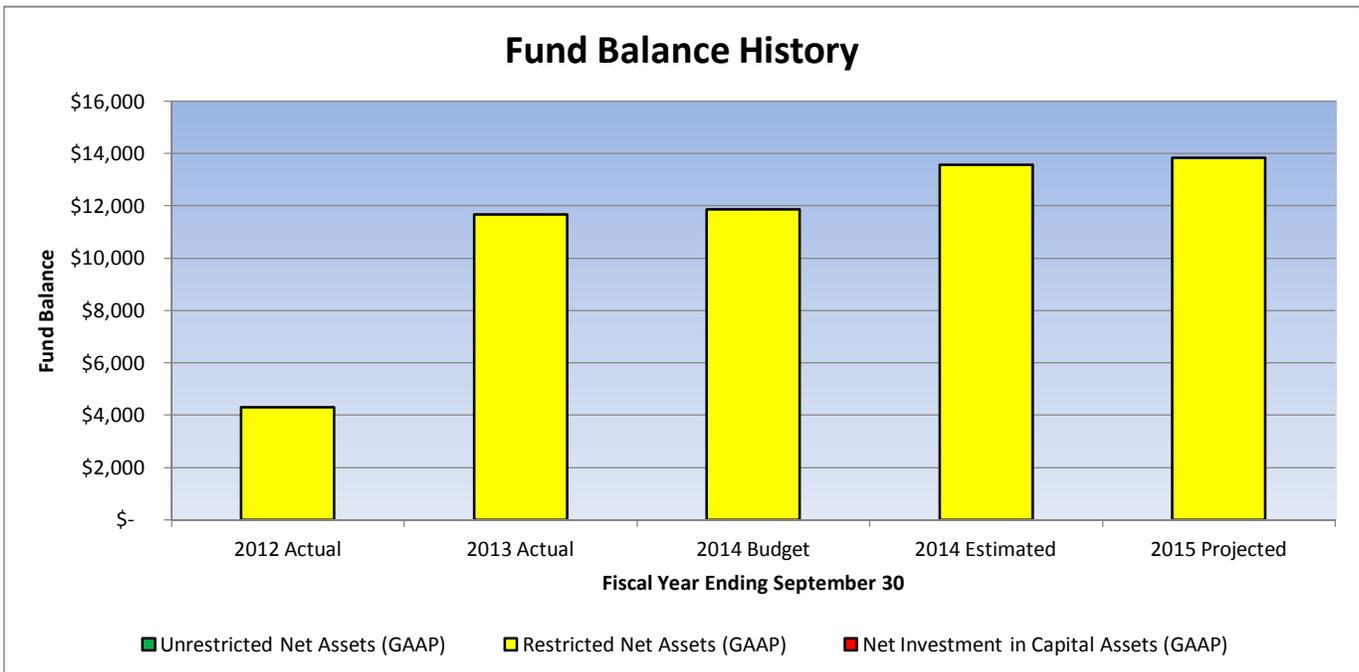
**Utility Interest and Sinking Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
<u>Budget Basis:</u>					
Beginning Restricted Net Assets (GAAP)	\$ 5,963	\$ 4,304	\$ 11,666	\$ 11,666	\$ 13,576
Revenues ¹	561,344	571,065	565,200	565,220	524,600
Expenses	(563,003)	(563,703)	(565,010)	(563,310)	(524,330)
Net Increase / (Decrease) in Fund Balance	(1,659)	7,362	190	1,910	270
Ending Restricted Net Assets (Budget)	\$ 4,304	\$ 11,666	\$ 11,856	\$ 13,576	\$ 13,846
<u>Reconciliation to GAAP:</u>					
Ending Restricted Net Assets (Budget)	\$ 4,304	\$ 11,666	\$ 11,856	\$ 13,576	\$ 13,846
Adjustment ²	-	-	-	-	-
Restricted Net Assets (GAAP)	4,304	11,666	11,856	13,576	13,846
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	4,304	\$ 11,666	\$ 11,856	\$ 13,576	\$ 13,846

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Miscellaneous Income					
6050 Interest Income	\$ 241	\$ 262	\$ 190	\$ 210	\$ 270
Total Miscellaneous Income	241	262	190	210	270
Other Financing Sources					
8102 Transfer from Utility Fund	561,103	564,860	565,010	565,010	524,330
8134 Transfer from W&S Bond Fund	-	5,943	-	-	-
Total Other Financing Sources	561,103	570,803	565,010	565,010	524,330
Utility Interest & Sinking Fund	\$ 561,344	\$ 571,065	\$ 565,200	\$ 565,220	\$ 524,600

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

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Services					
3080 Financial	\$ 1,900	\$ 2,050	\$ 3,200	\$ 1,500	\$ 2,750
Total Services	1,900	2,050	3,200	1,500	2,750
Debt Service					
5002 Principal - 2006 W&S Rev Bonds	175,000	185,000	190,000	190,000	-
5003 Principal - 2008 W&S Rev Bonds	70,000	70,000	75,000	75,000	75,000
5005 Principal - 2014 GO Refunding Bon	-	-	-	-	195,000
5502 Interest - 2006 W&S Rev Bonds	234,644	227,644	220,250	220,250	-
5503 Interest - 2008 W&S Rev Bonds	81,459	79,009	76,560	76,560	73,840
5505 Interest - 2014 GO Refunding Bond	-	-	-	-	177,740
Total Debt Service	561,103	561,653	561,810	561,810	521,580
Utility Interest & Sinking Fund	\$ 563,003	\$ 563,703	\$ 565,010	\$ 563,310	\$ 524,330

Utility Interest & Sinking Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2014				\$ 6,455,000
2014-2015	521,574	270,000	251,574	6,185,000
2015-2016	512,384	285,000	227,384	5,900,000
2016-2017	511,184	295,000	216,184	5,605,000
2017-2018	514,584	310,000	204,584	5,295,000
2018-2019	517,291	325,000	192,291	4,970,000
2019-2020	514,403	335,000	179,403	4,635,000
2020-2021	516,003	350,000	166,003	4,285,000
2021-2022	517,003	365,000	152,003	3,920,000
2022-2023	512,203	375,000	137,203	3,545,000
2023-2024	516,993	395,000	121,993	3,150,000
2024-2025	516,685	410,000	106,685	2,740,000
2025-2026	513,065	420,000	93,065	2,320,000
2026-2027	514,085	435,000	79,085	1,885,000
2027-2028	509,595	445,000	64,595	1,440,000
2028-2029	509,620	460,000	49,620	980,000
2029-2030	513,800	480,000	33,800	500,000
2030-2031	517,240	500,000	17,240	-
Grand Total	<u>\$ 8,747,712</u>	<u>\$ 6,455,000</u>	<u>\$ 2,292,712</u>	<u>\$ -</u>

Utility Interest & Sinking Fund

General Obligation Refunding Bonds, Series 2014

Bond Amount	\$4,660,000
Date of Issue	8/1/2014
Interest Rate	3.00 - 4.00
Date of Maturity	9/1/2031

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2014				\$ 4,660,000
2014-2015	372,734	195,000	177,734	4,465,000
2015-2016	361,263	205,000	156,263	4,260,000
2016-2017	363,063	215,000	148,063	4,045,000
2017-2018	364,463	225,000	139,463	3,820,000
2018-2019	365,463	235,000	130,463	3,585,000
2019-2020	366,063	245,000	121,063	3,340,000
2020-2021	366,263	255,000	111,263	3,085,000
2021-2022	366,063	265,000	101,063	2,820,000
2022-2023	360,463	270,000	90,463	2,550,000
2023-2024	364,663	285,000	79,663	2,265,000
2024-2025	368,975	300,000	68,975	1,965,000
2025-2026	364,975	305,000	59,975	1,660,000
2026-2027	365,825	315,000	50,825	1,345,000
2027-2028	361,375	320,000	41,375	1,025,000
2028-2029	361,775	330,000	31,775	695,000
2029-2030	361,545	340,000	21,545	355,000
2030-2031	<u>366,005</u>	<u>355,000</u>	<u>11,005</u>	<u>-</u>
Total	<u><u>\$ 6,200,972</u></u>	<u><u>\$ 4,660,000</u></u>	<u><u>\$ 1,540,972</u></u>	<u><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

	Payment	Principal	Interest	Principal Balance
9/30/2014				\$ 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	\$ 2,546,736	\$ 1,795,000	\$ 751,736	\$ -



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 2014-15, a total of \$722,560 will be transferred into this fund from other divisions. Divisions within the General Fund will transfer \$593,300 (100% of full annual replacement amount). The Utility Fund will transfer \$125,260 (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 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 2,767,656	\$ 2,761,415	\$ 2,692,919	\$ 2,692,919	\$ 2,665,609
Revenues ¹	520,723	565,559	584,800	609,910	729,570
Expenses	(526,964)	(634,055)	(688,780)	(637,220)	(578,000)
Net Increase / (Decrease) in Fund Balance	(6,241)	(68,496)	(103,980)	(27,310)	151,570
Ending Unrestricted Net Assets (Budget)	\$ 2,761,415	\$ 2,692,919	\$ 2,588,939	\$ 2,665,609	\$ 2,817,179

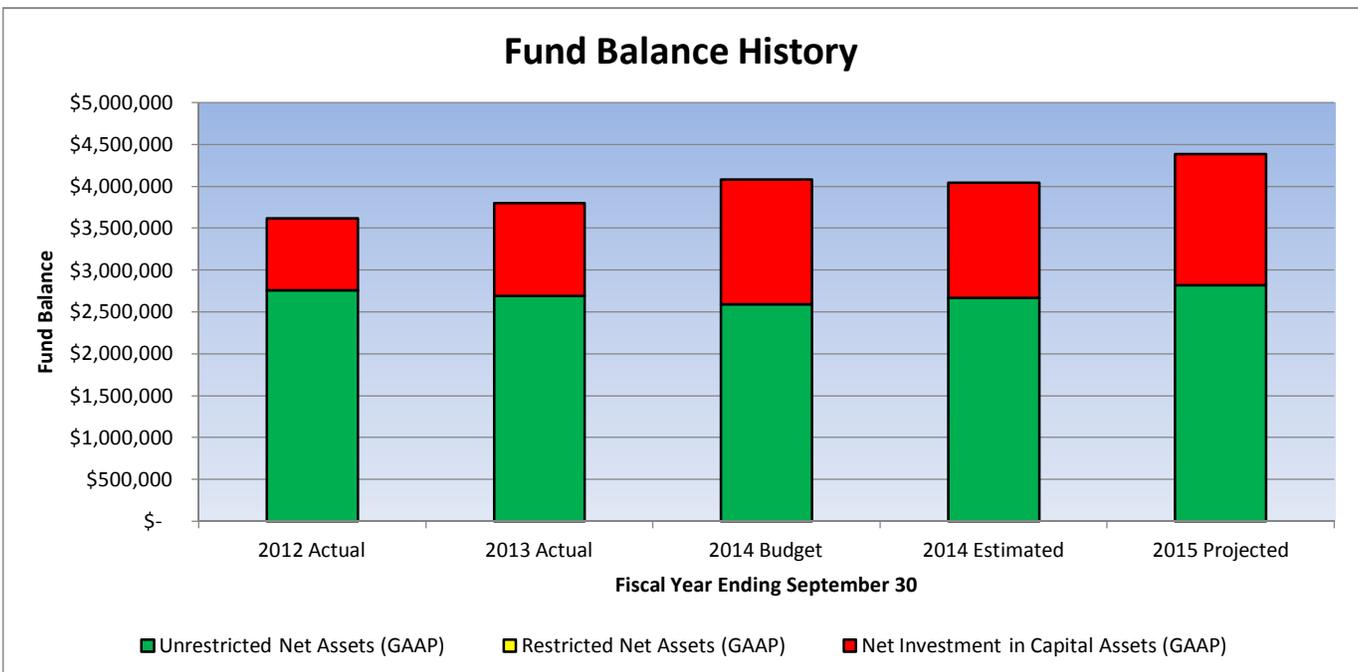
Reconciliation to GAAP:

Ending Unrestricted Net Assets (Budget)	\$ 2,761,415	\$ 2,692,919	\$ 2,588,939	\$ 2,665,609	\$ 2,817,179
Adjustment ²	-	-	-	-	-
Unrestricted Net Assets (GAAP)	2,761,415	2,692,919	2,588,939	2,665,609	2,817,179
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	857,225	1,108,170	1,493,636	1,378,088	1,570,609
Total Fund Balance (GAAP)	3,618,640	3,801,089	4,082,575	4,043,697	4,387,788

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Miscellaneous Income					
6050 Interest Income	\$ 20,384	\$ 7,354	\$ 7,090	\$ 5,340	\$ 7,010
6070 Unrealized Gain / Loss	(11,709)	(1,221)	-	(930)	-
6100 Other Income	-	1,863	-	-	-
6120 Insurance Reimbursements	58,277	12,329	-	-	-
6150 Sale of City Assets	59,210	68,625	-	27,790	-
Total Miscellaneous Income	126,163	88,949	7,090	32,200	7,010
Other Financing Sources					
8101 Transfer from General Fund	333,440	379,670	471,780	471,780	593,300
8102 Transfer from Utility Fund	57,120	92,940	101,930	101,930	125,260
8145 Transfer from Info Tech Fund	4,000	4,000	4,000	4,000	4,000
8999 Use of PY Fund Balance	-	-	103,980	-	-
Total Other Financing Sources	394,560	476,610	681,690	577,710	722,560
Equipment Replacement Fund	\$ 520,723	\$ 565,559	\$ 688,780	\$ 609,910	\$ 729,570

**008 - Equipment Replacement Fund
Expenses**

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Capital Outlay					
7250 CD Building - Vehicles	\$ 36,165	\$ -	\$ 21,000	\$ 19,250	\$ -
7250 CD Recreation - Vehicles	-	-	60,000	57,880	-
7250 PW Admin - Vehicles	-	-	-	-	39,000
7200 PW Maint - Machine & Eqpt	84,964	-	-	-	12,000
7250 PW Maint - Vehicles	105,593	-	35,000	33,910	66,000
7200 PW Parks - Machine & Eqpt	-	8,350	23,000	22,980	-
7250 PW Parks - Vehicles	-	27,348	-	-	105,000
7250 PW Engineering - Vehicles	17,783	-	-	-	-
7250 PD CID - Vehicles	-	83,951	24,000	22,350	-
7250 PD Patrol - Vehicles	136,385	390,483	341,780	324,430	317,000
7250 Fire Prevention - Vehicles	-	30,519	70,000	57,880	-
7250 Fire Operations - Vehicles	-	31,091	54,000	48,580	-
7200 Water - Machine & Eqpt	15,519	-	-	-	-
7250 Water - Vehicles	35,427	-	-	-	-
7200 Wastewater - Machine & Eqpt	-	62,313	60,000	49,960	-
7250 Wastewater - Vehicles	30,360	-	-	-	39,000
Total Capital Outlay	462,194	634,055	688,780	637,220	578,000
Other Financing Uses					
8142 Transfer to Grant Fund	64,770	-	-	-	-
Total Other Financing Uses	64,770	-	-	-	-
Equipment Replacement Fund	\$ 526,964	\$ 634,055	\$ 688,780	\$ 637,220	\$ 578,000

Information Technology Fund
Overview / Statement of Fund Balance

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

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
Budget Basis:					
Beginning Unrestricted Net Assets (GAAP)	\$ 126,965	\$ 176,079	\$ 289,248	\$ 289,248	\$ 316,158
Revenues ¹	588,032	756,934	761,930	762,250	807,560
Expenses	(537,130)	(644,885)	(860,690)	(735,340)	(875,010)
Net Increase / (Decrease) in Net Assets	50,902	112,049	(98,760)	26,910	(67,450)
Ending Unrestricted Net Assets (Budget)	\$ 177,867	\$ 288,128	\$ 190,488	\$ 316,158	\$ 248,708

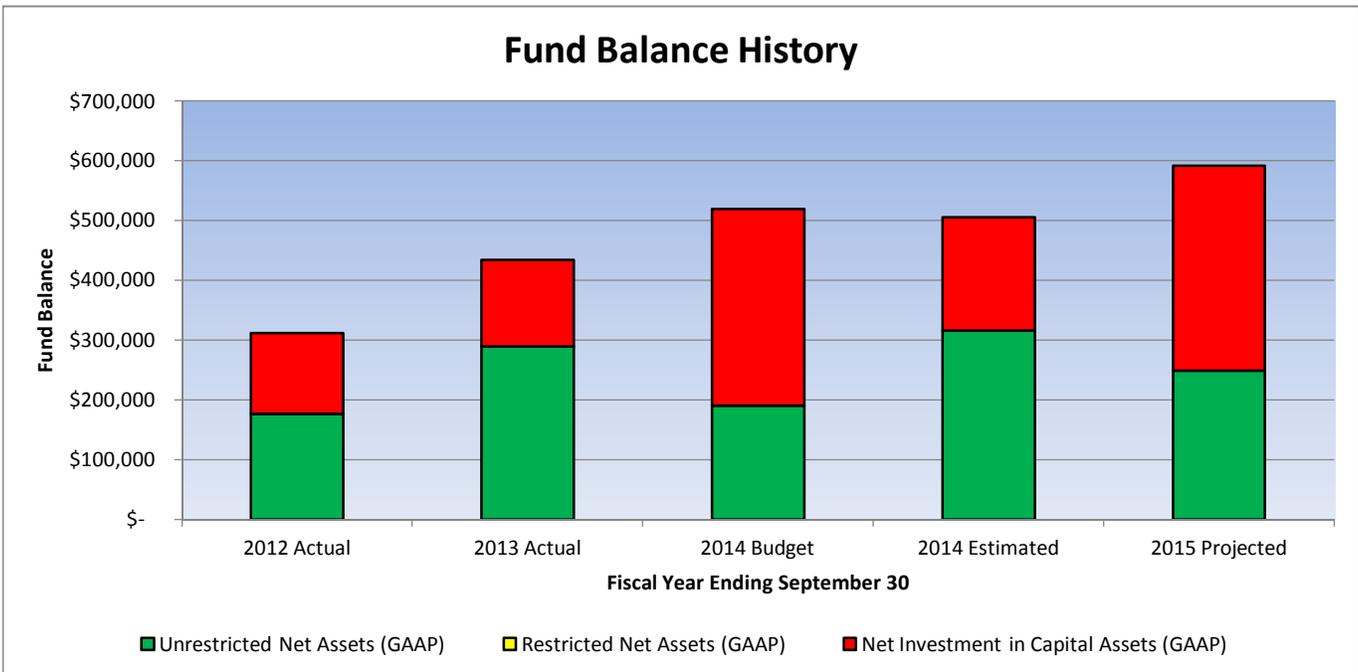
Reconciliation to GAAP:

Ending Unrestricted Net Assets (Budget)	\$ 177,867	\$ 288,128	\$ 190,488	\$ 316,158	\$ 248,708
Adjustment ²	(1,788)	1,120	-	-	-
Unrestricted Net Assets (GAAP)	176,079	289,248	190,488	316,158	248,708
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	135,196	144,350	328,350	188,748	342,702
Total Fund Balance (GAAP)	\$ 311,275	\$ 433,598	\$ 518,838	\$ 504,906	\$ 591,410

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Charges for Service					
5600 IT Services - General Fund	\$ 544,890	\$ 711,380	\$ 731,510	\$ 731,510	\$ 773,570
5610 IT Services - Utility Fund	21,100	21,500	30,160	30,160	33,440
5620 IT Services - Court Sp Rev Fund	21,720	23,640	-	-	-
Total Charges for Service	587,710	756,520	761,670	761,670	807,010
Miscellaneous Income					
6050 Interest Income	322	414	260	580	550
Total Miscellaneous Income	322	414	260	580	550
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	98,760	-	67,450
Total Other Financing Sources	-	-	98,760	-	67,450
Information Technology Fund	\$ 588,032	\$ 756,934	\$ 860,690	\$ 762,250	\$ 875,010

FY 2014-15 Capital Expenses

Information Technology Fund

Information Technology

7100	Eversync data protection solution	\$	34,000
7100	Cisco call manager and Unity upgrade		77,000
7100	Cisco fiber switches		15,000
7100	Color scanner		27,000
7100	Upgrade Civic Center audio/visual equipment		68,000

Information Technology Fund	\$	<u>221,000</u>
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FY 2014-15 Supplemental Requests

Information Technology Fund

Information Technology

7100	Upgrade Civic Center audio/visual equipment	\$	68,000
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Information Technology Fund	\$	<u>68,000</u>
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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 2013-2014

- Updated software and hardware to ensure stability and high availability of network
- Replaced and upgraded the data storage system
- Implemented the second phase of the citywide desktop replacement program

GOALS FOR FY 2014-2015

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

OBJECTIVES FOR FY 2014-2015

- Deploy disk-to-disk data protection and backup system with remote storage capabilities for disaster recovery
- Update the voice-over-internet protocol phone system
- Continue the deployment of updated versions of software that meet the needs of the City

SIGNIFICANT CHANGES IN THE FY 2014-2015 BUDGET

- Increase the appropriation for service contracts due to additional software licensing fees
- Decrease communications fees to reflect lower fiber optic network expenses
- Decrease expenses for computer replacement to reflect fewer purchases in phase three of the program
- Capital outlay reflects a supplemental request for upgrades to the Civic Center audio/visual equipment

<u>WORKLOAD MEASURES</u>	2012-2013	2013-2014	2013-2014	2014-2015
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of divisions served	24	22	22	22
Number of computers supported	449	509	472	480
Number of requests for service	862	1,000	1,068	1,100
 <u>PERFORMANCE MEASURES</u>				
Percent of service requests cleared within 3 days of receipt	85%	95%	93%	95%
Percent of system reliability	98%	100%	95%	100%
Number of computers supported per full-time equivalent	107	127	118	120

<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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Personnel					
0100 Salary & Wages	\$ 178,764	\$ 184,968	\$ 238,970	\$ 218,620	\$ 238,020
0150 Overtime	533	909	3,500	2,000	3,500
0200 Taxes	13,787	13,542	18,910	17,210	19,300
0250 Retirement	29,171	31,149	41,350	37,650	41,640
0300 Group Insurance	34,879	37,111	52,720	41,620	49,440
0310 W/C Insurance	679	653	1,020	1,080	1,230
0320 Disability Insurance	1,816	1,874	2,460	1,160	1,510
0900 Other Post-Employment Benefits	1,291	(956)	1,610	1,610	1,610
Total Personnel	260,920	269,250	360,540	320,950	356,250
Supplies					
1300 Kitchen & Janitorial	717	695	740	700	960
1400 Office & Postage	10,014	8,170	10,600	9,150	8,100
1700 Small Tools & Equipment	2,551	5,777	2,700	6,100	2,700
1850 Uniform & Apparel	-	-	200	-	200
1900 Vehicle & Eqpt. Supplies	603	245	1,080	220	680
Total Supplies	13,884	14,886	15,320	16,170	12,640
Maintenance					
2050 Building Maintenance	37	17	120	90	120
2200 Machine & Eqpt Maintenance	30,490	27,218	25,750	30,440	31,750
2450 Vehicle Maintenance	27	67	300	80	300
2900 Service Contracts	166,674	161,780	166,620	166,620	189,470
Total Maintenance	197,228	189,081	192,790	197,230	221,640
Services					
3110 Communication	40,076	38,154	38,630	37,600	20,430
3130 Consultant / Prof Services	-	2,822	2,750	420	5,750
3135 Website Development	3,566	3,749	3,790	3,930	4,130
3190 Dues, Subscriptions, Books	153	275	600	300	400
3310 General Insurance	1,091	1,139	1,350	1,490	1,880
3312 Sec 125 Admin Fees	179	151	190	130	190
3330 Janitorial Services	460	459	460	460	460
3530 Professional Development	1,526	1,422	11,150	2,690	12,750
3770 Utilities	2,425	2,481	2,510	2,370	2,360
3780 Water Charges	372	452	460	470	630
3860 Computer Replacement	11,250	68,324	40,150	36,280	10,500
Total Services	61,097	119,428	102,040	86,140	59,480
Capital Outlay					
7100 Computer System	-	31,040	186,000	110,850	221,000
Total Capital Outlay	-	31,040	186,000	110,850	221,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	4,000	4,000	4,000	4,000	4,000
8046 Transfer to IT Projects Fund	-	15,000	-	-	-
Total Other Financing Uses	4,000	19,000	4,000	4,000	4,000
Information Technology	\$ 537,130	\$ 642,685	\$ 860,690	\$ 735,340	\$ 875,010

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

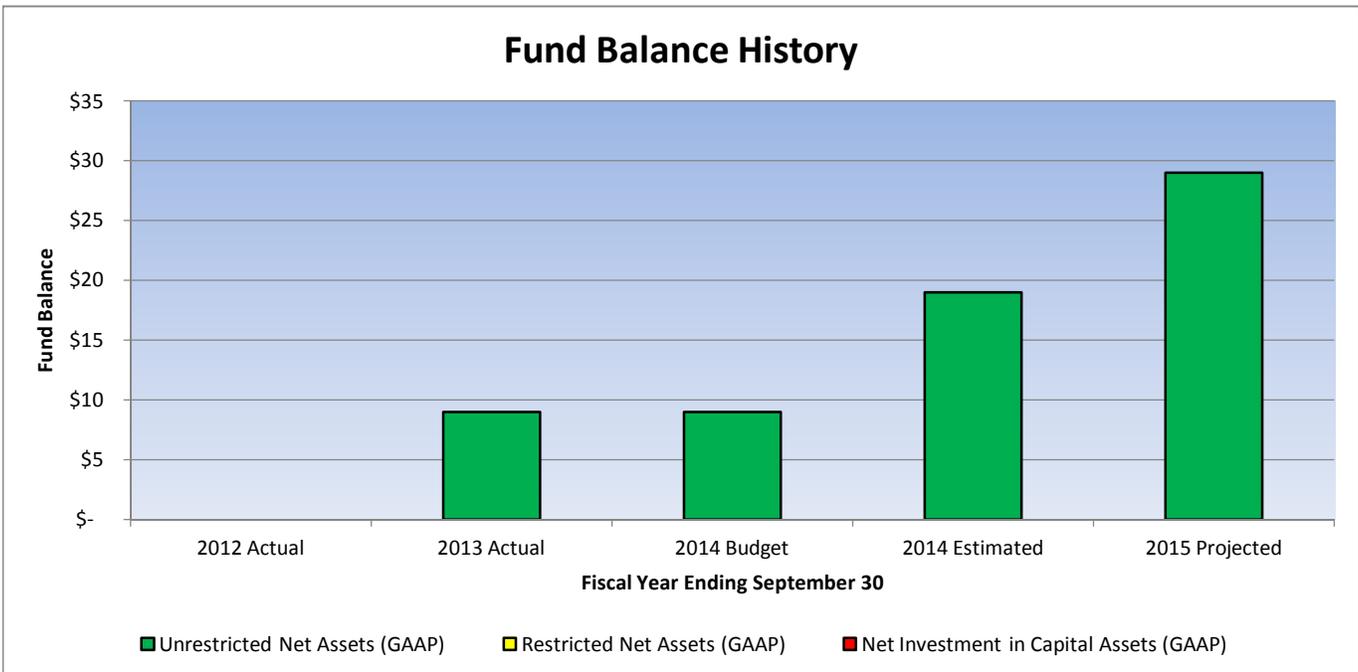
The Employee Benefits Trust Fund is an internal service fund used to account for all costs of providing general health & dental insurance services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ -	\$ -	\$ 9	\$ 9	\$ 19
Revenues ¹	-	1,826,232	-	1,930,010	2,250,010
Expenses	-	(1,826,223)	-	(1,930,000)	(2,250,000)
Net Increase / (Decrease) in Net Assets	-	9	-	10	10
Ending Unrestricted Net Assets (Budget)	\$ -	\$ 9	\$ 9	\$ 19	\$ 29
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ -	\$ 9	\$ 9	\$ 19	\$ 29
Adjustment ²	-	-	-	-	-
Unrestricted Net Assets (GAAP)	-	9	9	19	29
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ -	\$ 9	\$ 9	\$ 19	\$ 29

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² An adjustment is made to unrestricted net assets, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**061 - Employee Benefits Trust Fund
Revenues**

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Charges for Service					
5700 Trust Fund Services	\$ -	\$ 1,826,223	\$ -	\$ 1,930,000	\$ 2,250,000
Total Charges for Service	-	1,826,223	-	1,930,000	2,250,000
Miscellaneous Income					
6050 Interest Income	-	9	-	10	10
Total Miscellaneous Income	-	9	-	10	10
Employee Benefits Trust Fund	\$ -	\$ 1,826,233	\$ -	\$ 1,930,010	\$ 2,250,010

**061 - Employee Benefits Trust Fund
Expenses**

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Services					
3313 Employee Insurance Premiums	-	1,826,223	-	1,930,000	2,250,000
Total Services	-	1,826,223	-	1,930,000	2,250,000
Employee Benefits Trust Fund	\$ -	\$ 1,826,223	\$ -	\$ 1,930,000	\$ 2,250,000

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2015 – 2019

The Proposed FY 2015-19 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 2015-19 Capital Improvements Program is summarized in the following pages.

CAPITAL IMPROVEMENTS PROGRAM SUMMARY 2015 – 2019

GENERAL GOVERNMENT PROJECTS

The FY 2015-2019 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

The only public safety project listed is the purchase of a new ladder truck in 2019. This new unit will replace the Fire Department's 2006 Pierce Quantum 105' aerial ladder. Due to its long life and high cost, this item is not included in the Equipment Replacement Fund.

Parks and Recreation Projects

The construction of the FM 270 shared use path and a splash pad at Texas Avenue Park are two of the major projects planned for FY 2014-15. Repairing the track at Walnut Park is also a priority. Building a park on FM 270 is scheduled for 2016.

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 \$600,000 is budgeted in FY 2014-15 to renovate the Community House and replace radios for Police, Fire, and Public Works.

CAPITAL IMPROVEMENTS PROGRAM SUMMARY 2015 – 2019

UTILITY PROJECTS

The Utility CIP reflects projects that are structured to meet future development. These projects are included in the five-year utility rate design as well as the impact fee study. Because expected growth is not always initiated as planned, utility projects are often advanced forward or pushed backward among years.

Water Projects

Seven projects have been identified for the Capital Improvements Program for the next five years. Included in FY 2014-15 is \$1,250,000 for the painting and repair of the water tanks. Also in 2015, the City anticipates the replacement of the 42" water line from the Southeast Water Purification to Webster. Work along Old Galveston Road and NASA Bypass Extension will allow future development to occur in these areas.

Wastewater Projects

Anticipated future development requires work along NASA Bypass Extension in the upcoming years. No significant wastewater projects are scheduled for FY 2014-15.

Proposed Capital Improvements Program
Fiscal Years 2015 - 2019
General Government Projects

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year Ending					Total
	2015	2016	2017	2018	2019	
Public Safety Projects						
Replace Ladder Truck L-14	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000
Total Public Safety Projects	-	-	-	-	1,250,000	1,250,000
Parks and Recreation Projects						
FM 270 Park	-	515,000	-	-	-	515,000
FM 270 Shared Use Path	500,000	-	-	-	-	500,000
Repair Track at Walnut Park	150,000	-	-	-	-	150,000
Splash Pad at Texas Avenue Park	320,000	-	-	-	-	320,000
Total Parks and Recreation Projects	970,000	515,000	-	-	-	1,485,000
Streets and Sidewalks Projects						
Professional Park Overlay	-	-	150,000	-	-	150,000
Old Galveston Road	-	-	1,600,000	-	-	1,600,000
Sidewalks on Texas from NASA Pkwy to Kobayashi	-	125,000	-	-	-	125,000
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
NASA Bypass Extension	-	-	-	12,000,000	-	12,000,000
Sidewalks on Walnut and Magnolia	-	150,000	-	-	-	150,000
Total Streets and Sidewalks Projects	-	390,000	3,350,000	12,000,000	-	15,740,000
Special and General Projects						
Community House Renovation	200,000	-	-	-	-	200,000
Radio Replacement	400,000	-	-	-	-	400,000
Total Special and General Projects	600,000	-	-	-	-	600,000
Total Expenditures For All Projects	\$ 1,570,000	\$ 905,000	\$ 3,350,000	\$ 12,000,000	\$ 1,250,000	\$ 19,075,000

Sources of Funding	2015	2016	2017	2018	2019	Total
Bond Issuances	\$ -	\$ -	\$ 1,400,000	\$ 2,400,000	\$ 1,250,000	\$ 5,050,000
Grants	-	-	-	9,600,000	-	9,600,000
Contributions from Developers	-	-	1,600,000	-	-	1,600,000
General Fund Revenues	920,000	770,000	350,000	-	-	2,040,000
Other Funding	650,000	135,000	-	-	-	785,000
Total Funding For All Projects	\$ 1,570,000	\$ 905,000	\$ 3,350,000	\$ 12,000,000	\$ 1,250,000	\$ 19,075,000

Divisions with O&M	2015	2016	2017	2018	2019	Total
Public Works - Maintenance	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (500)	\$ (8,500)
Public Works - Parks Maintenance	10,000	20,000	20,000	20,000	20,000	90,000
Total Additional O&M Expenditures	\$ 8,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 19,500	\$ 81,500

**Proposed Capital Improvements Program
Fiscal Years 2015 - 2019
Utility Projects**

Project Type/ Project Summary	Estimated Project Expenditures by Fiscal Year Ending					Total
	2015	2016	2017	2018	2019	
Water Projects						
Old Galveston Road 12" Water Line	\$ -	\$ -	\$ 427,500	\$ -	\$ -	\$ 427,500
Water Tank Painting and Rehabilitation	1,250,000	-	-	-	-	1,250,000
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
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	5,250,000	266,400	427,500	2,039,500	-	7,983,400
Wastewater Projects						
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
IH 45 Feeder Road 12" Sanitary Sewer	-	-	319,200	-	-	319,200
Total Wastewater Projects	-	-	319,200	2,168,700	-	2,487,900
Total Expenditures For All Projects	\$ 5,250,000	\$ 266,400	\$ 746,700	\$ 4,208,200	\$ -	\$ 10,471,300

Sources of Funding	Estimated Funding Amount by Fiscal Year					Total
	2015	2016	2017	2018	2019	
Bond Issuances	\$ 4,000,000	\$ -	\$ -	\$ 2,524,920	\$ -	\$ 6,524,920
Impact Fees	-	106,560	298,680	1,683,280	-	2,088,520
Utility Fund Revenues	750,000	159,840	448,020	-	-	1,357,860
Other Funding	500,000	-	-	-	-	500,000
Total Funding For All Projects	\$ 5,250,000	\$ 266,400	\$ 746,700	\$ 4,208,200	\$ -	\$ 10,471,300

Divisions with O&M	Operations & Maintenance (O&M) Expenditures by Fiscal Year					Total
	2015	2016	2017	2018	2019	
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater	-	-	-	-	-	-
Total Additional O&M Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

General Government

Public Safety

Replace Ladder Truck L-14

Project Description

The Fire Department's ladder truck, a 2006 Pierce Quantum 105' aerial ladder, was purchased in 2006. It will be reaching the end of its expected useful life in 2019. Due to its long life and high cost, this item is not included in the Equipment Replacement Fund.

No significant change to operation and maintenance expenditures are anticipated with this item. However, expenditures for debt service are likely to increase if bonds are issued as anticipated.

Estimated Project Cost \$ 1,250,000

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ 515,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	380,000	-	-	-
Other Funding	-	135,000	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

General Government

Parks and Recreation

FM 270 Shared Use Path

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 beginning in 2017 as the paving ages.

Estimated Project Cost \$ 500,000

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ 500,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	500,000	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019

General Government

Parks and Recreation

Repair Track at Walnut Park

Project Description

The track at Walnut Park is over sixteen 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**

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ 150,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	150,000	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019

General Government

Parks and Recreation

Splash Pad at Texas Avenue Park

Project Description

This project entails the construction of a splash pad for children at Texas Avenue Park. One design has the appearance of a ball field to provide continuity with other attractions at the park. A splash pad would provide a viable alternative to a swimming pool, allowing water play at Texas Avenue Park without the liability and cost of a pool.

Operations and maintenance expenditures are expected to increase approximately \$10,000 per year for water and chemical treatment. No additional personnel costs are expected.

Estimated Project Cost \$ 320,000

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ 320,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	320,000	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ 150,000	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	150,000	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ 1,600,000	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	1,600,000	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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 \$ 125,000

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ 125,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	125,000	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 500

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ 115,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	115,000	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 500

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ 200,000	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	200,000	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 12,000,000	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ 2,400,000	\$ -
Grants	-	-	-	9,600,000	-
Contributions	-	-	-	-	-
General Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

General Government

Streets and Sidewalks

Sidewalks on Walnut and Magnolia

Project Description

In order to provide and improve connectivity throughout key areas of the City, Staff has identified developed and undevelopable areas along Walnut and Magnolia Streets (approximately 3,500 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 \$ 150,000

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ 150,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	-	150,000	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 500

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ 200,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	200,000	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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 2016. This necessitates the replacement of 35 radios for Police and 38 radios for Fire.

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

Estimated Project Cost \$ 400,000

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ 400,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
General Fund Revenues	400,000	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ 427,500	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	171,000	-	-
Utility Fund Revenues	-	-	256,500	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

Utility

Water

Water Tank Painting and Rehabilitation

Project Description

The elevated and ground storage tanks at both the Magnolia and Plumley water plants are in need of rehabilitation. This rehabilitation will include replacement of all interior and exterior coatings as well as necessary structural repairs that were identified during an engineering inspection.

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

Estimated Project Cost \$ 1,250,000

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Utility Fund Revenues	750,000	-	-	-	-
Other Funding	500,000	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 1,164,900	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ 698,940	\$ -
Impact Fees	-	-	-	465,960	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 399,600	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ 239,760	\$ -
Impact Fees	-	-	-	159,840	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 475,000	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ 285,000	\$ -
Impact Fees	-	-	-	190,000	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ 266,400	\$ -	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	106,560	-	-	-
Utility Fund Revenues	-	159,840	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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. However, debt service expenses will increase with the issuance of bonds for this project.

Estimated Project Cost \$ 4,000,000

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 710,400	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ 426,240	\$ -
Impact Fees	-	-	-	284,160	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 282,700	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ 169,620	\$ -
Impact Fees	-	-	-	113,080	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 297,400	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ 178,440	\$ -
Impact Fees	-	-	-	118,960	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 457,700	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ 274,620	\$ -
Impact Fees	-	-	-	183,080	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019**

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ 420,500	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ 252,300	\$ -
Impact Fees	-	-	-	168,200	-
Utility Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2015 - 2019

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

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ 319,200	\$ -	\$ -

Sources of Funding Identified

	2015	2016	2017	2018	2019
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	127,680	-	-
Utility Fund Revenues	-	-	191,520	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2015	2016	2017	2018	2019
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

City of Webster, Texas
Summary of Unobligated Fund Balance ¹
Capital Projects Funds
As of September 30, 2014

	Governmental Activities					
	Parks & Landscape	Building Construction	Street Construction	Street / Sidewalk	General Projects	Edgewater Projects
Current Resources						
Cash and equivalents	\$ 2,174,611	\$ 119	\$ 1,491,651	\$ 67,385	\$ 1,818	\$ 147,144
Securities	-	-	495,176	-	-	-
Accrued Interest	-	-	2,054	-	-	-
Liabilities	-	-	(3,113)	-	-	-
Total Current Resources	2,174,611	119	1,985,769	67,385	1,818	147,144
Allocated Budget Outstanding						
Webster Space Walk	\$ 1,828,080	\$ -	\$ -	\$ -	\$ -	\$ -
Shelter-Texas Ave Park	59,579	-	-	-	-	-
Walnut Park Track	150,000	-	-	-	-	-
I45 Util Reloc - Med Ctr to FM 2351	-	-	47,797	-	-	-
Packer Court	-	-	591,075	-	-	-
Traffic Preemption	-	-	312,000	-	-	-
FM 270 Bike Path	-	-	184,801	-	-	-
NASA Pkwy Bike Path	-	-	290,089	-	-	-
FM 270 Park	-	-	-	-	-	134,760
Clarifier Rehab	-	-	-	-	-	-
Water Tank Painting	-	-	-	-	-	-
42" Water Line	-	-	-	-	-	-
Rice Creek Lane Phase 2	-	-	-	-	-	-
Total Allocated Budget Outstanding	2,037,659	-	1,425,762	-	-	134,760
Unobligated Fund Balance	\$ 136,952	\$ 119	\$ 560,007	\$ 67,385	\$ 1,818	\$ 12,384

¹ Includes only ongoing capital projects as of September 30, 2014. Does not include potential future projects identified in the 5-year CIP.

Business-type Activities			Internal Svc	Component Unit		Total All Funds
Sewer Impact	Water Impact	Water/Sewer Construction	Information Technology	WEDC Operating	WEDC S/T Bds, 2006	
\$ 1,064,940	\$ 1,776,566	\$ 1,015,300	\$ 13,656	\$ 64,629	\$ 4,624,707	\$ 12,442,528
-	539,327	-	-	-	-	1,034,503
-	814	-	-	-	-	2,869
-	-	(52,684)	-	-	-	(55,797)
1,064,940	2,316,708	962,616	13,656	64,629	4,624,707	13,424,103
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,828,080
-	-	-	-	-	-	59,579
-	-	-	-	-	-	150,000
-	-	-	-	-	-	47,797
-	-	-	-	-	-	591,075
-	-	-	-	-	-	312,000
-	-	-	-	-	-	184,801
-	-	-	-	-	-	290,089
-	-	-	-	-	-	134,760
-	-	75,078	-	-	-	75,078
-	-	485,669	-	-	-	485,669
-	-	400,000	-	-	-	400,000
-	-	-	-	-	4,080,329	4,080,329
-	-	960,747	-	-	4,080,329	8,639,257
\$ 1,064,940	\$ 2,316,708	\$ 1,869	\$ 13,656	\$ 64,629	\$ 544,378	\$ 4,784,846



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 2014-15, \$1,586,020 of the \$3,901,540 in budgeted revenues (40.7%) will be used to pay debt service requirements on the Sales Tax Revenue Improvement and Refunding Bonds, Series 2006.

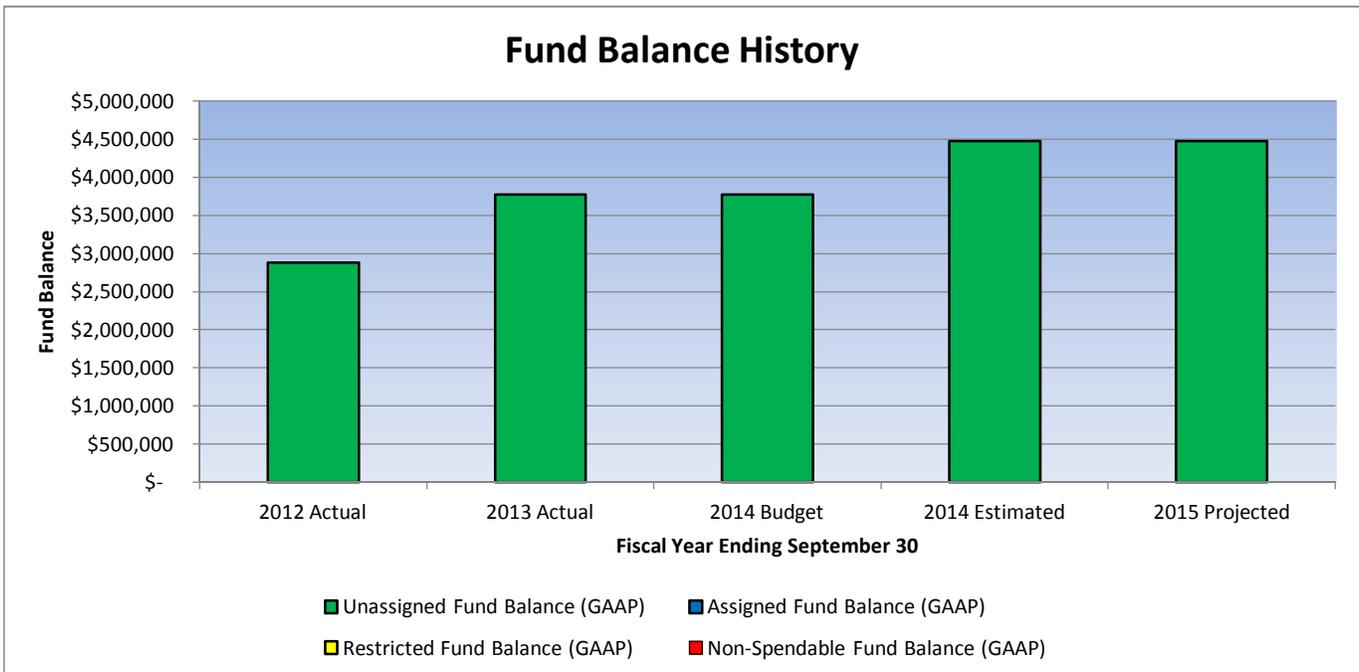
**WEDC Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
Budget Basis:					
Beginning Unassigned Fund Balance (GAAP)	\$ 2,075,713	\$ 2,881,719	\$ 3,771,730	\$ 3,771,730	\$ 4,476,230
Revenues ¹	3,500,782	3,577,709	3,557,210	3,800,610	3,901,540
Expenditures	(2,694,368)	(2,687,694)	(3,557,210)	(3,096,110)	(3,901,540)
Net Increase / (Decrease) in Fund Balance	806,414	890,015	-	704,500	-
Ending Unassigned Fund Balance (Budget)	\$ 2,882,127	\$ 3,771,734	\$ 3,771,730	\$ 4,476,230	\$ 4,476,230
Reconciliation to GAAP:					
Ending Unassigned Fund Balance (Budget)	\$ 2,882,127	\$ 3,771,734	\$ 3,771,730	\$ 4,476,230	\$ 4,476,230
Adjustment ²	(408)	(4)	-	-	-
Unassigned Fund Balance (GAAP)	2,881,719	3,771,730	3,771,730	4,476,230	4,476,230
Assigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	408	413	-	-	-
Total Fund Balance (GAAP)	\$ 2,882,127	\$ 3,772,143	\$ 3,771,730	\$ 4,476,230	\$ 4,476,230

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Franchise & Local Taxes					
2010 Sales Tax	\$ 3,498,383	\$ 3,572,092	\$ 3,554,810	\$ 3,795,850	\$ 3,897,000
Total Franchise & Local Taxes	3,498,383	3,572,092	3,554,810	3,795,850	3,897,000
Miscellaneous Income					
6050 Interest Income	2,399	3,617	2,400	4,760	4,540
6100 Other Income	-	2,000	-	-	-
Total Miscellaneous Income	2,399	5,617	2,400	4,760	4,540
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
WEDC Fund	\$ 3,500,782	\$ 3,577,709	\$ 3,557,210	\$ 3,800,610	\$ 3,901,540

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 2013-2014

- Implemented initiatives that resulted in retail, dining, entertainment, medical, aerospace, office, and tourism growth
- Promoted a business-friendly environment by planning and producing Webster Business Alliance (WBA) events
- Facilitated the execution of a development agreement for the entertainment venue, TopGolf, to locate in Webster

GOALS FOR FY 2014-2015

- 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 2014-2015

- Work with property owners, developers, and partners to implement projects within the "Destination Development"
- 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 2014-2015 BUDGET

- Decrease the appropriation for auditor fees to reflect new contract prices
- Increase the Economic Development Initiatives account due to the anticipated change in sales tax revenue
- Decrease transfers to WEDC Debt Service Fund to reflect lower debt service payments

WORKLOAD MEASURES

	<u>2012-2013</u> <u>ACTUAL</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>2013-2014</u> <u>ESTIMATE</u>	<u>2014-2015</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	12	12	12
Proposals that generate inquiries within one year	37%	40%	40%	40%
Square feet developed for new or expanding businesses	247,251	360,000	360,000	360,000

**050 - WEDC Fund
Expenditures**

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Supplies					
1400 Office & Postage	\$ 1,327	\$ 628	\$ 2,000	\$ 1,210	\$ 2,000
1700 Small Tools & Equipment	-	200	200	80	200
Total Supplies	1,327	828	2,200	1,290	2,200
Services					
3030 Attorney	1,250	-	5,000	1,000	5,000
3050 Auditor	4,300	4,830	7,090	7,090	6,300
3055 Business Development	6,770	9,015	8,300	6,000	8,300
3130 Consultant / Prof Services	6,480	720	2,500	-	2,500
3190 Dues, Subscriptions, Books	24,902	27,652	28,610	27,500	28,610
3310 General Insurance	1,867	1,948	2,310	2,550	9,690
3490 Printing	59	1,001	1,000	1,000	1,000
3530 Professional Development	288	184	3,000	-	3,000
3570 Publications	-	-	1,000	-	1,000
3590 Public Relations	3,216	3,103	5,000	3,400	5,000
3670 Street Lights	44,452	43,873	45,150	47,880	45,150
3795 Economic Development Initiatives	14,368	-	822,650	375,000	1,167,740
Total Services	107,950	92,326	931,610	471,420	1,283,290
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
8057 Transfer to WEDC Debt Svc Fund	1,555,060	1,564,510	1,593,370	1,593,370	1,586,020
Total Other Financing Uses	2,585,090	2,594,540	2,623,400	2,623,400	2,616,050
WEDC	\$ 2,694,368	\$ 2,687,694	\$ 3,557,210	\$ 3,096,110	\$ 3,901,540

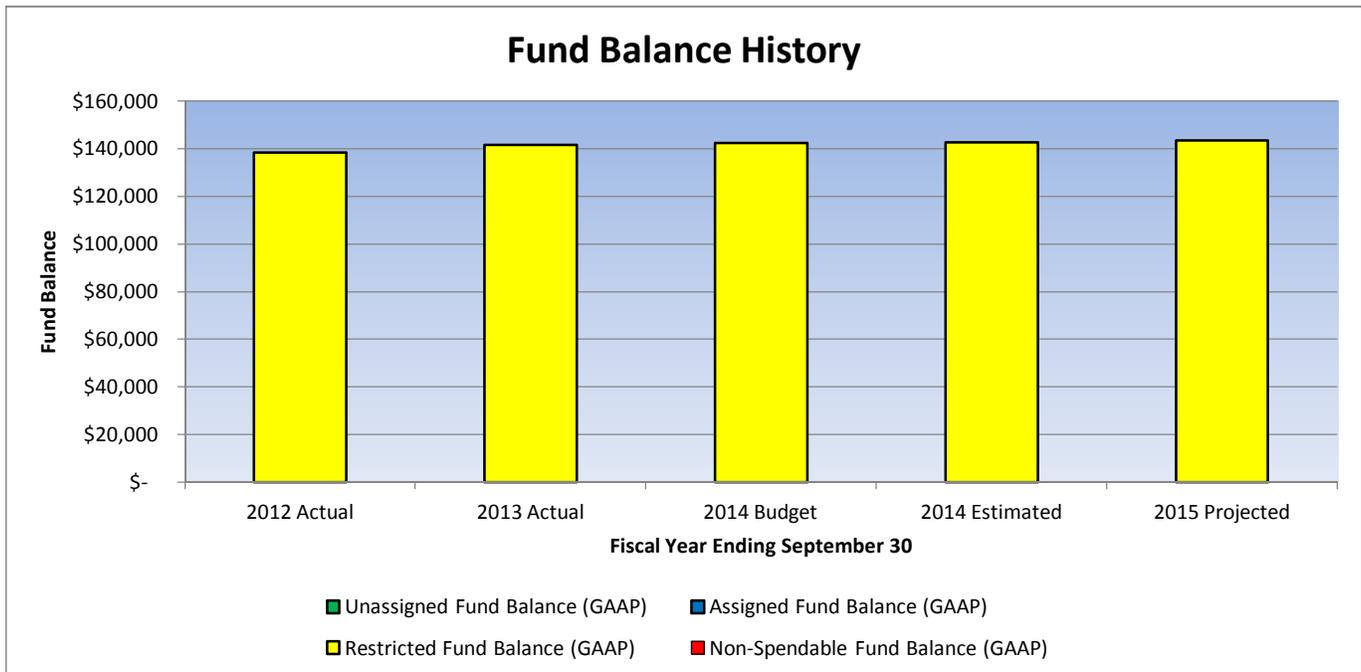
**WEDC Debt Service Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Projected 2015
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 133,861	\$ 138,469	\$ 141,520	\$ 141,520	\$ 142,580
Revenues ¹	1,555,967	1,565,460	1,594,100	1,594,130	1,586,960
Expenditures	(1,551,359)	(1,562,409)	(1,593,370)	(1,593,070)	(1,586,020)
Net Increase / (Decrease) in Fund Balance	4,608	3,051	730	1,060	940
Ending Restricted Fund Balance (Budget)	\$ 138,469	\$ 141,520	\$ 142,250	\$ 142,580	\$ 143,520
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 138,469	\$ 141,520	\$ 142,250	\$ 142,580	\$ 143,520
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	138,469	141,520	142,250	142,580	143,520
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 138,469	\$ 141,520	\$ 142,250	\$ 142,580	\$ 143,520

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 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Miscellaneous Income					
6050 Interest Income	\$ 907	\$ 950	\$ 730	\$ 760	\$ 940
Total Miscellaneous Income	907	950	730	760	940
Other Financing Sources					
8100 Transfer from WEDC Fund	1,555,060	1,564,510	1,593,370	1,593,370	1,586,020
Total Other Financing Sources	1,555,060	1,564,510	1,593,370	1,593,370	1,586,020
WEDC Debt Service Fund	\$ 1,555,967	\$ 1,565,460	\$ 1,594,100	\$ 1,594,130	\$ 1,586,960

**057 - WEDC Debt Service Fund
Expenditures**

Object Description	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Estimate 2013-2014	Budget 2014-2015
Services					
3080 Financial	\$ 300	\$ 300	\$ 600	\$ 300	\$ 750
Total Services	300	300	600	300	750
Debt Service					
5016 Principal - 2006 S/T Ref & Imprv	1,025,000	1,075,000	1,150,000	1,150,000	1,200,000
5516 Interest - 2006 S/T Ref & Imprv	526,059	487,109	442,770	442,770	385,270
Total Debt Service	1,551,059	1,562,109	1,592,770	1,592,770	1,585,270
WEDC Debt Service	\$ 1,551,359	\$ 1,562,409	\$ 1,593,370	\$ 1,593,070	\$ 1,586,020

WEDC Debt Service Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2014				\$ 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	<u>1,708,605</u>	<u>1,650,025</u>	<u>58,580</u>	<u>-</u>
Grand Total	<u><u>\$ 13,034,397</u></u>	<u><u>\$ 11,450,199</u></u>	<u><u>\$ 1,584,198</u></u>	<u><u>\$ -</u></u>

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>
9/30/2014				\$ 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>\$ 10,724,198</u>	<u>\$ 9,140,000</u>	<u>\$ 1,584,198</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
9/30/2014				\$ 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	\$ 2,310,199	\$ 2,310,199	\$ -	\$ -



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

Miscellaneous Income (6000)

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

Intergovernmental (7000)

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

Other Financing Sources (8000)

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

Chart of Accounts - Expenditures / Expenses

Personnel (0000)

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

Supplies (1000)

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

Maintenance (2000)

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

Services (3000)

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

Debt Service (5000)

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

Capital Outlay (7000)

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

Transfers (8000)

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

	Fiscal Year					
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Tax Year	2008	2009	2010	2011	2012	2013
Tax Rate ¹	0.20600	0.23252	0.25750	0.28528	0.28528	0.26960
Total Tax Levy and Adjustments	2,716,345	3,155,945	3,341,000	3,747,559	3,942,256	4,234,778
Collections within the Fiscal Year of the Levy ²	2,745,125	3,155,944	3,361,585	3,730,576	3,921,147	4,187,311
Collections as Percentage of Current Levy and Adjustments	101.06%	100.00%	100.62%	99.55%	99.46%	98.88%
Outstanding Delinquent Taxes	3,739	4,442	6,365	4,951	6,417	47,467
O/S Delinquent Taxes as Percentage of Current Levy and Adjustments	0.14%	0.14%	0.19%	0.13%	0.16%	1.12%
Collections in Subsequent Years	(32,519)	(4,442)	(26,951)	12,032	14,692	-
Total Collections to Date	2,712,606	3,151,503	3,334,635	3,742,608	3,935,839	4,187,311
Total Collections as Percentage of Total Tax Levy and Adjustments	99.86%	99.86%	99.81%	99.87%	99.84%	98.88%

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	2015 Rank	2014-15 Assessed Value ¹	% of Assessed Value	2006 Rank	2005-06 Assessed Value ¹	% of Assessed Value
Clear Lake Regional Med Ctr	Hospital	1	\$ 140,212,997	7.7%	1	\$ 35,655,870	4.1%
Villas at Edgewater Holdings	Apartments	2	40,578,154	2.2%			0.0%
GCCFC 2007-GG9 Webster Retail LLC	Comm. Shopping Ctr	3	37,092,299	2.0%	7	14,993,820	1.7%
Marquis Clear Lake Apartments LP	Apartments	4	32,815,665	1.8%			0.0%
GS Seven Palms LP	Apartments	5	27,553,981	1.5%	4	18,999,950	2.2%
Bay Area Hospital Property Company LLC	Hospital	6	27,375,970	1.5%			0.0%
ROC II TX Preserve LLC	Apartments	7	26,925,298	1.5%	2	20,586,180	2.4%
G&E Healthcare REIT Mountain Plains	Medical Office	8	26,500,000	1.5%			0.0%
Clear Lake Center LP	Comm. Shopping Ctr	9	23,709,486	1.3%	8	14,899,980	1.7%
Price Baybrook Ltd	Retail Center	10	22,340,256	1.2%	5	17,923,600	2.1%
Rockwell International	Commercial Offices				3	20,070,750	2.3%
WDOP Sub I LP	Apartments				6	16,749,980	1.9%
G & I Skylar Pointe LP	Apartments				9	13,399,940	1.5%
Kobayashi Maru LP	Apartments				10	10,755,740	1.2%
Subtotal			\$ 405,104,106	22.3%		\$ 184,035,810	21.2%
Other Taxpayers			1,408,812,143	77.7%		682,104,662	78.8%
Total			\$ 1,813,916,249	100.0%		\$ 866,140,472	100.0%

Source: Harris County Tax Assessor-Collector

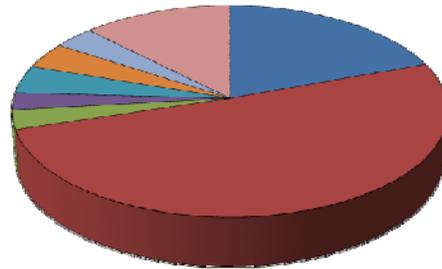
Notes

¹ Values taken from Certified Tax Roll

Sales Tax Revenue Composite
Current Year and Nine Years Ago

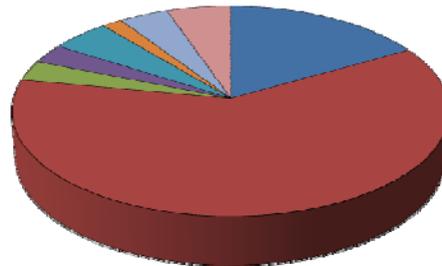
<u>Class</u>	<u>FYE 2014</u>	<u>FYE 2004</u>
Restaurants	19.5%	16.8%
Retail	50.8%	61.1%
Energy	2.9%	3.1%
Communication	2.6%	3.0%
Entertainment	4.3%	4.9%
Medical	4.0%	1.7%
Auto / Repair / Gas Stations	3.4%	4.1%
Other	12.5%	5.3%
Total	100.0%	100.0%

Sales Tax Composite - FY 2013-2014



- 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
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
2014	51,911,001	6,060,757	57,971,758

Source: City of Webster Building Division.

Miscellaneous Statistical Data
September 30, 2014

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	45
<u>Water Division</u>	
Number of Active Accounts	1,212
Average Daily Water Consumption (gallons)	1,724,000
Miles of Water Mains	50.5
<u>Wastewater Division</u>	
Average Daily Sewage Treatment (gallons)	1,455,000
Miles of Sanitary Sewer Lines	33.4
Miles of Storm Sewer Lines	23.8
Building Permits Issued	166
<u>Recreation</u>	
Number of Parks	5
Civic Center	1
<u>Employees</u>	
Full-Time	145
Part-Time	26
Number of Registered Voters	4,117
Number of Votes Cast in Last Municipal Election	213

Source: Various City Departments.

Area Demographic Profile

Demographic Profile

2010 Census, 2014 Estimates, 2019 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
2014 Estimated Population	599,825
2019 Projected Population	652,835

Age Distribution (2013)

0 to 16 Years	23.8%
16 to 18 Years	3.1%
18 to 21 Years	4.2%
21 to 65 Years	58.7%
65 Years +	10.2%
Median Age	34.8

Household Income

\$150,000 +	12.8%
\$100,000 to \$149,999	17.0%
\$75,000 to \$99,999	13.8%
\$50,000 to \$74,999	17.9%
\$35,000 to \$49,999	12.0%
\$34,999 or Less	26.5%
Est. Average Household Income (2014)	\$82,244
Est. Per Capita Income (2014)	\$26,136

Education

Adult Population (25 Years or Older)	380,716
Less than College	61.6%
College	28.5%
Graduate	9.9%

Employment Status

In Armed Forces	0.3%
Civilian, Employed	64.0%
Civilian, Unemployed	5.5%
Not in Labor Force	30.2%

Occupation

Population 16+ by Occupation	301,726
Management, Business & Financial	14.5%
Professional & Related Occupations	29.2%
Sales and Office Support Occupations	23.3%
Service	10.1%
Farming, Fishing, and Forestry	0.3%
Construction, Extraction & Maintenance	10.1%
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 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