

ANNUAL BUDGET



Fiscal Year 2021-2022
City of Webster, Texas

City of Webster, Texas

Fiscal Year 2021-2022

Budget Cover Page

September 21, 2021

This budget will raise more revenue from property taxes than last year's budget by an amount of \$812,899, which is a 5.29 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$98,133.

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

FOR:	Donna Rogers, Mayor	Bill Jones
	Beverly Gaines, Mayor Pro-Tem	Edward Lapeyre
	Martin Graves	Larry Tosto
	Jennifer Heidt	

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2020-2021	2021-2022
Property Tax Rate:	\$0.37357/100	\$0.39334/100
No New Revenue Tax Rate:	\$0.352931/100	\$0.35287/100
No New Revenue Maint. & Operations Tax Rate:	\$0.247464/100	\$0.27103/100
Voter Approval Tax Rate:	\$0.373571/100	\$0.39334/100
Debt Rate:	\$0.105467/100	\$0.12231/100

Total debt obligation for City of Webster, Texas secured by property taxes:
\$9,640,000

CITY OF WEBSTER, TEXAS ANNUAL BUDGET

FISCAL YEAR
OCTOBER 1, 2021 – SEPTEMBER 30, 2022

ADOPTED

ON
SEPTEMBER 21, 2021

THE MAYOR AND CITY COUNCIL

Donna Rogers, Mayor
Beverly Gaines, Mayor Pro Tem
Jennifer Heidt, Councilmember
Larry Tosto, Councilmember
Edward Lapeyre, Councilmember
Martin Graves, Jr., Councilmember
Bill Jones, Councilmember

Mike Ahrens
City Manager

This budget will raise more total property taxes than last year's budget by \$812,899 or 5.29%, and of that amount \$98,133 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF WEBSTER, TEXAS
CITY OFFICIALS

Prepared By:

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Director of Finance and Administration

Carrie Ditta
Senior Accountant

Michael Ahrens	City Manager
Michael Muscarello	City Secretary
Brenda Miller-Ferguson	Director of Human Resources
Derhyl Hebert	Director of Community Development
John Warnement	Director of Public Works
Pete Bacon	Chief of Police
Dean Spencer	Fire Chief
Dr. Betsy Giusto	Director of Economic Development

Visit our website at www.cityofwebster.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Webster
Texas**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director



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 1 – 47)

Introduction

This section includes the City Manager's Budget Message which addresses the Mayor, City Council, and citizens of Webster regarding major policies and key issues that impacted the development of the Annual Budget. This section also contains the City's vision and goals, a budget calendar flow chart, fund structure, organization chart, and employee count history.

Policies

This section includes the City's financial management policies.

Budget Summaries

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

Operating Budgets (Page 49 - 206)

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. Expenditure information is detailed by division, category and account.

General Fund

This section provides strategic, operational, performance, and budgetary information for each of the City's divisions within the General Fund (organized by function). Each division's operating budget includes a detailed summary of expenditures by line item account.

General Debt Service Fund

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

Operating Budgets for Other Funds

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

Capital Improvements Program & Supplemental Requests (Page 207 – 213)

This section presents the City’s plan for development for Fiscal Years 2022 - 2026. 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 listing of requested and approved supplemental packages for the upcoming budget year.

Webster Economic Development (Page 217–226)

This section presents the Webster Economic Development (WEDC) budget. The WEDC is a component unit of the City of Webster established in 1999, and its purposes are to:

- Grow the City’s commercial tax base
- Conduct proactive, innovative business development within the City of Webster
- Positioning Webster as the medical center of the south of Houston
- Promoting Webster as the retail, dining, and entertainment capital of the Bay Area Houston
- Positioning Webster as the aerospace capital of the southwest

Appendix (Page 227 - 243)

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

Honorable Mayor and Council:

August 3, 2021

I am pleased to present to you the proposed 2021-2022 Annual Budget for the Fiscal Year beginning October 1, 2021 and ending September 30, 2022.

The Annual Budget is a fiscal plan which reflects the programs, goals, and policies necessary to provide services to the citizens of Webster. The proposed 2021-2022 Annual Budget is a financial guideline that outlines our efforts to maintain or increase the levels of service for which the City is responsible. The City is committed to enhancing the quality of life in Webster by continuing to provide necessary services to its citizens and instituting programs and projects which will serve the long-term interests of the community. As with most communities, the need for capital improvements exceeds available resources. The budget strives to balance the available resources of the City with the need to perform the activities requested by the public.

This proposed Annual Budget includes financial information regarding the General Fund, Utility Fund, Debt Service Funds, and several special funds. The proposed budget for Fiscal Year 2021-2022 for all funds totals \$47,202,347. This includes \$26,389,538 in the General Fund and \$6,511,182 in the Utility Fund.

As reported by the Harris County Appraisal District, the certified appraised taxable value totals \$2,478,590,943, which is an increase of \$213,717,971, or 9.44% over last year's valuation of \$2,264,873,752. Of this increase, \$22,750,257 is new value added to the tax roll.

The preliminary no new revenue tax rate for this budget year is calculated at .35287, a decrease of .0207 from the current year tax rate of .37357. The no new revenue tax rate is the tax rate which will result in the same amount of tax revenue based on any increase or decrease in the property tax value (excluding new values).

The current tax rate (2020-2021) of .37357 includes a Maintenance & Operations (M&O) tax rate of .268103, and a debt tax rate of .105467.

The proposed 2021-2022 tax rate of .39334 reflects a Maintenance and Operations tax rate of .27103, and a debt tax rate of .12231, which reflects the sale of the 2021A series (General Fund) bond which will fund the NASA Bypass Extension Project, NASA Parkway Rebuild, Police Department Water Line Replacement, and Fire Department Ladder Truck.

Major changes in the proposed budget include:

- 4.6% increase in payroll expenses to reflect the annual employee evaluation/ merit pay program.
- There is no increase in health insurance rates this year.
- Expenses in each department increased (\$670,857 total) to reflect the return of full funding of the Equipment Replacement Fund, which was suspended last year due to COVID.
- City Manager Department saw a decrease of \$235,000 due to the elimination of the Assistant City Manager position

Major General Fund expenditures planned for in this budget include:

- \$110,000 is budgeted for audio-visual system upgrades to the City Hall chambers.
- \$90,600 is budgeted for new financial software for budgeting, personnel, capital improvement, and investment tracking software. This is an acquisition cost and will require a maintenance payment of \$39,000 annually.
- \$29,000 is budgeted to train all General Fund Public Works employees in basic water, wastewater, and pump and motor maintenance. This will improve our employee's ability to mitigate problems with the water and wastewater systems during disasters, such as Winter Storm Uri.
- \$100,000 is budgeted for the replacement of one of the two large air handlers at City Hall which has met the end of its useful life.
- \$50,000 has been budgeted to upgrade the generator control panel that services the City Hall, Police Department, and Fire Department buildings.
- \$100,000 has been added to the Public Works budget for increased mowing, landscaping, fertilizing, weed control, and trash pickup to maintain and improve rights-of-way and medians that the City is responsible for maintaining.

- \$75,000 has been budgeted for year one of the new street signage replacement program.
- \$40,000 has been budgeted for increased Christmas lighting, primarily for Texas Avenue Park.

Major expenditures budgeted for the Public Safety Function include:

- \$43,000 to replace the Police Department's 911 recorder system.
- \$70,000 to replace the covered parking in the Police Department's back parking lot.
- \$74,160 for the acquisition and first year lease for the Motorola in-car and body-worn camera system.
- \$44,000 for the replacement of a Fire Department defibrillator.
- \$90,000 for the remodel and upgrade to the Fire Department kitchen to allow for more feasibility during EOC operations.

Major expenditures budgeted in the Utility Fund include:

- Resiliency items identified by issues occurring during Winter Storm Uri:
 - \$11,000 to install HVAC equipment in the Plumley Water Plant control room
 - \$35,000 to study resiliency measures mandated by Senate Bill 3 due to Winter Storm Uri
 - \$85,000 to add an emergency generator to Water Well #1 to ensure reliability as a back-up water source
 - \$100,000 to replace the Magnolia Water Plant emergency generator, which is at end of its useful life
 - \$115,000 to install concrete driveways to six sewer lift stations
 - \$60,000 for replacement of submersible pumps at four sewer lift stations
 - \$46,000 for sewer lift station bypass readiness
 - \$105,000 for a 135kwh trailer mounted generator
- \$75,000 for an Impact Fee Study, which performed every five years.
- \$25,000 for a water/ wastewater rate study, which is performed every five years.
- \$1,091,342 is added for annual debt payment for the anticipated issuance of the 2021(B) utility bonds. This amount is a conservative

estimate based on the preliminary debt amortization schedule and will likely be less once the bonds are sold.

- \$100,000 has been added for infiltration and inflow (I & I) mitigation to the sanitary sewer system based on results of the Phase One I & I study.
- \$136,000 added for a Phase Two I & I study.
- \$85,000 for the purchase of a utility crane truck.
- \$80,000 for repair and rehabilitation of the stormwater drainage facility on Magnolia.

I believe this budget reflects the City Council and Staff's continued commitment to provide a high quality of municipal services while maintaining an exceptionally low tax rate. It is my belief that municipal government in Webster is a true bargain for its citizens and something for which the citizens of Webster can take significant pride.

I appreciate the input and cooperation of city staff and elected officials in the development of this document and the collaborative effort that is necessary for a successful budget.

Respectfully submitted,



Mike Ahrens

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.

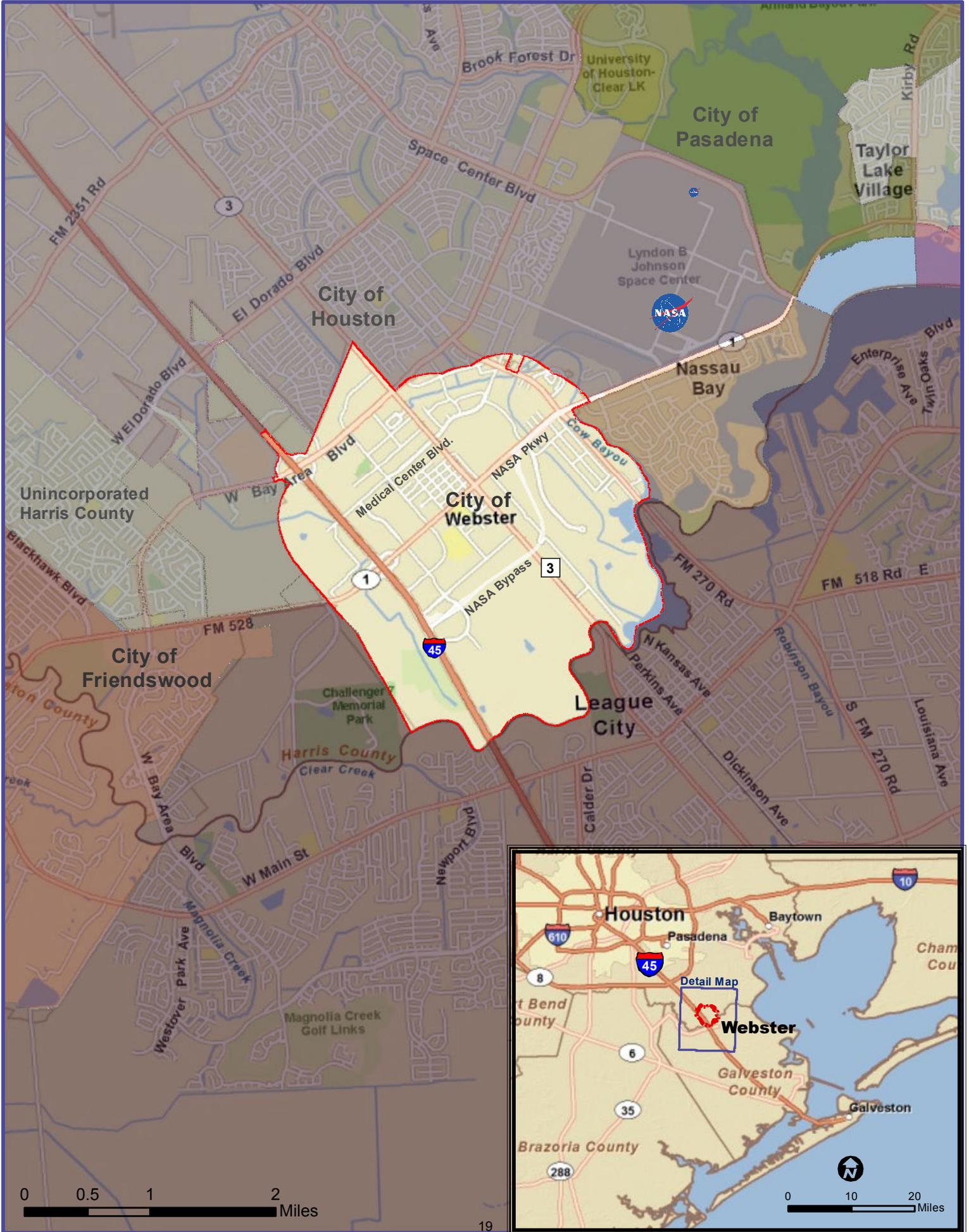
Webster has had its share of tragic events and setbacks. Only a few houses remained standing after the great 1900 hurricane, which killed thousands in Galveston. About half of Webster's population left after the storm. Just when Webster began prospering again, an early, severe freeze decimated the local 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 twenty hotels and more than 100 restaurants. Numerous healthcare facilities in the City accommodate more than 1,800,000 patients annually. With Johnson Space Center nearby, Webster is home to some of the top aerospace companies in the world. These all contribute greatly to Webster's economic vitality.

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



Financial Policies

Introduction

The financial policies establish a basic framework for the fiscal management of the City. The policies encompass requirements of the City Charter and the Texas Local Government Code. The policies provide a format to evaluate the City's operations and the authoritative procedures by which the City conducts its financial affairs. A periodic review is conducted and modifications are made to accommodate the needs of the City.

Fiscal Year

The City operates on a fiscal year that begins on October 1 and ends on September 30 of the succeeding year. The fiscal year will also be established as the accounting and budget year.

Budget Administration

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

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

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

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

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

Basis of Accounting and Budgeting

The City of Webster's annual budgets shall be prepared and adopted on a basis consistent with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and other recognized professional standards for all governmental and proprietary funds.

Governmental Funds

Accordingly, all governmental fund budgets are presented using the current resource measurement focus and modified accrual basis of accounting. Under this method of accounting, revenue and other governmental fund resources are recognized in the accounting period in which they become susceptible to accrual – that is, when they become both “measurable and available” to finance current operating expenditures for the fiscal period.

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

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

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

Proprietary Funds

The City's proprietary funds budgets are presented using the economic resources measurement focus and accrual basis of accounting. Under this method of accounting, revenue is recognized when earned and become measurable while expenses are recognized in the period incurred, if measurable. For example, earned but unbilled utility revenues are accrued and reported in the financial statements the same way they are incorporated within the operating budget. The basis for preparing the budget is the same as the basis of accounting except for principal payments on long-term debt and capital outlay which are treated as budgeted expenses. Proprietary fund capital purchases are budgeted in the operating budget and recorded as expenses during the year; at year-end, they are capitalized for financial statement purposes. Depreciation and compensated absences are not recognized as budgeted expenses.

Revenues

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

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

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

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

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

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

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

Expenditures / Expenses

The City will budget, account, and report detailed expenditures in the following categories: personnel, supplies, maintenance, services, debt service, capital outlay, transfers, and other financing uses.

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

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

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

The capitalization threshold for an asset is \$5,000. Minor equipment with a unit cost under \$5,000 is included in the supplies category of each division rather than treated as capital outlay.

Cash Management / Investment Policies

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

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

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

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

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

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

Accounting, Auditing, and Financial Reporting Policies

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

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

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

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

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

Fund Balance / Reserve Policies

On February 15, 2011, the City Council approved a Fund Balance Policy in compliance with Governmental Accounting Standards Board Statement 54. Included in the policy are the following provisions:

The City Council is the government's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at a City Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

The City Council may assign fund balance to a specific purpose in relation to this fund balance policy. By resolution, the Council has also authorized the City Manager and Director of Finance to assign fund balance. Assignments of fund balance by the City Manager and Director of Finance do not require formal action by the City Council; however, each assignment must be approved by both authorized officials before the item can be presented in the financial statements.

The City will strive to maintain an unassigned fund balance of not less than 25% of the budgeted expenditures in all City operating funds. Due to the volatile nature of a majority of its revenues, it is not deemed excessive for the City to maintain fund balance in the General Fund and WEDC Fund at levels greater than 33% of the budgeted operational expenditures. The purpose of this unassigned balance is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to citizens. Should unassigned fund balance fall below the goal or has a deficiency, the City will seek to reduce expenditures prior to increasing revenues to replenish fund balance within a reasonable timeframe.

The City will try to avoid using fund balances for recurring operational expenditures. To the extent that the unassigned fund balance exceeds the minimum target, the City may draw upon the fund balance to provide cash financing for capital projects or other one-time purchases. Should economic projections and prudent measures warrant, City Council may also approve the systematic reduction of any excess fund balance as a tactic to prevent a tax increase.

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restricted category - spending those funds first - before moving down to the next category with available funds.

Debt Management Policies

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

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

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

Capital Projects

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

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

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

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

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

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

Long-term Financial Plan

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

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

City of Webster Strategic Plan

The City of Webster updated and adopted its Comprehensive Plan in 2020. This plan establishes a vision for the City and provides policy guidance and direction for future growth and development. The Comprehensive Plan is a fluid plan, as it reflects and guides a dynamic, evolving municipality that is continuously changing. It is intended to be reviewed internally at periodic intervals to achieve viability, and accuracy. The City Charter mandates that the Plan be updated, at a minimum, every five years to ensure that it reflects the vision and direction of the municipality. A Citizen's Advisory Committee comprised of council members, residents, and business representatives articulated six strategic vision statements for the City.

Vision Statements

- Webster is a vibrant, business-friendly hub that capitalizes on its central location, key industry sectors, and proximity to regional assets.
- Webster strives to provide a welcoming environment for its constituents and visitors through beautification initiatives, economic development, and public safety.
- Webster is committed to ensure that the municipality is safe, vibrant, and attractive.
- Webster upholds education as vitally important for its constituents.
- Webster promotes mobility, pedestrian-friendly, safe, and efficient corridors.
- Webster supports efforts to develop and maintain a vibrant, attractive, and marketable community.

City Goals and Strategies

The City Council has established a set of broad goals and strategies to accomplish the vision for the City. Some of these require extensive capital, time, and due diligence while others are readily attainable. The City Council goals and strategies provide context for decisions within the annual budget. The goals are divided into five essential categories: land use (Section 4), transportation (Section 5), community enhancement (Section 6), public safety (Section 7).

The strategic plan requires implementation for it to transcend from text into reality. The timeframe contained in the plan indicates the years during which action will be taken. Incremental steps will be incorporated into the annual budgets of each division over time to ensure the City goal is accomplished.

An essential part of the budgeting process is the annual strategic planning session. Held in March, the strategic planning session is a joint meeting between City Council and City staff to discuss the direction and future of the City. During this meeting the organization-wide financial and programmatic policies and goals for the City are reaffirmed by City Council. Some items have high priority and are short-term in nature; these items have been incorporated into the annual budget. Due to time, fiscal, or political constraints, other items of lower priority are considered to be long-term goals. These items will be included in future budgets as warranted.

City Goals and Actions		0-2 Years	2-4 Years	5+ Years
GOAL 4.1: Redevelop NASA Parkway and ensure the City of Webster establishes a mixed-use pedestrian-friendly corridor.				
1	Evaluate other similar mixed-use projects throughout the region to facilitate the successful completion of the NASA Parkway Revitalization Plan.	X		
2	Provide a capital improvement project to enhance the NASA Parkway streetscape and beautify the corridor.	X	X	X
3	Create a strategy for redeveloping properties within the NASA Parkway Revitalization Plan.	X		
4	Consider the creation of an indoor/outdoor theatre within the NASA Parkway District for live performances that complement other projects.		X	X
GOAL 4.2: Encourage the redevelopment and rehabilitation of older properties within the City.				
1	Further research jurisdictional programs to encourage rehabilitation and redevelopment of older properties.	X	X	X
2	The City will work with property owners, potential buyers, and developers for redevelopment opportunities in the City.	X	X	X
GOAL 4.3: Resolve non-conforming properties and uses within the City when appropriate.				
1	Continue to monitor non-conforming properties and uses within the City and enforce non-conforming regulations.	X	X	X
2	When a property is developed or expanded, ensure non-conformities are eliminated.	X	X	X
GOAL 4.4: Ensure large parcels within the City are developed in a way to maximize development opportunities.				
1	Ensure that more extensive tracts utilize shared detention ponds and other shared infrastructure.	X	X	X
2	Promote the utilization of planned developments to ensure large undeveloped tracks maximize their development potential and provide for shared amenities and other enhancements.	X	X	X
GOAL 4.5: Foster an increasing amount of single-family residences within the City.				
1	Encourage the development of single-family homes, townhomes, and patio homes on vacant residential areas within the City.	X	X	X
2	Facilitate the completion of the Edgewater Planned Development, which provides for substantial increase of single-family residences.	X	X	X

City Goals and Actions		0-2 Years	2-4 Years	5+ Years
GOAL 4.6: Preserve the integrity of existing neighborhoods to ensure quality residential areas.				
1	Protect existing and future residential development from encroaching on adjacent incompatible land uses.	X	X	X
2	Ensure that residential properties within the Webdale, Brad Court, and Green Acres subdivisions remain single-family residential.	X	X	X
GOAL 4.7: Provide a variety of recreation opportunities to meet the current and future needs of Webster's residents.				
1	Continue to develop both active and passive recreation areas and facilities for the municipality's neighborhoods.	X	X	X
2	Use utility easements for trails and pedestrian connections between parks and major nodes in the community such as schools, government offices, and neighborhoods.	X	X	X
3	Continually update the parks plan on a timely basis to coordinate recreation opportunities.	X	X	X
GOAL 4.8: Conserve and protect valued natural resources and ensure development is compatible with the natural environment.				
1	Promote the use of floodplains, drainage swales, and wetlands as open space or amenities.	X	X	X
2	Promote the utilization of native Texas plant species to reduce the amount of water utilized for landscaping.	X		
GOAL 5.1 – Mobility: Establish a hierarchy of thoroughfare classifications that facilitate the safe and convenient flow of traffic throughout the community.				
1	Acquire additional rights-of-way to facilitate turn lanes and acceleration/ deceleration lanes to provide increased traffic capacity and mobility at intersections.	X	X	X
2	Adopt access management regulations for arterial roadways for driveways, street connections, medians, median openings, auxiliary lanes, on-street parking, traffic signals, turn lanes, and pedestrian and bicycle facilities.	X		
3	Require traffic impact studies and mitigation actions for large scale development proposals.	X	X	X
4	Collaborate with TxDOT, H-GAC, and Harris County in achieving desired infrastructure improvements in conformance with the Thoroughfare Plan.	X	X	X

City Goals and Actions		0-2 Years	2-4 Years	5+ Years
GOAL 5.2 – Multi-Modal Transportation: Promote alternative modes of transportation and related facilities, including pedestrian and bicycle routes.				
1	Fund and construct a comprehensive pedestrian and bicycle system to serve both recreational and alternative transportation needs.	X	X	X
2	Pursue Federal and State financial assistance grants for pedestrian and bicycle transportation projects.	X	X	X
3	Continue aggressive enforcement of speed limits and other traffic laws near schools, parks, and residential areas.	X	X	X
4	Prioritize sidewalk projects to promote connectivity.	X	X	X
GOAL 5.3 – Branding and Beautification: Plan for the increasing demand for transportation facilities while preserving and enhancing the attractiveness of the environment.				
1	Plan and acquire right-of-way for thoroughfares to include open space areas, buffer zones, and aesthetic enhancements.	X	X	
GOAL 5.4 – Recreation and Health: Provide shared-use paths that incorporate the natural environment with overlooks, nature information, and natural plantings.				
1	Design share-use paths with a special focus on incorporating overlooks and opportunities for learning for the community.	X	X	X
2	Partner with non-profit groups to include a direct connection to nature along shared-use paths, in particular those adjacent to Clear Creek.	X	X	
GOAL 5.5 – Private Roadways and Driveways: Provide opportunities for commercial developments to utilize private roadways or shared drives, instead of local roads maintained by the City.				
1	Work with developers to allow private roadways or roadway easements to provide for access to parcels.	X	X	X
2	Ensure that the property owners maintain driveways or private roadways by the use of an association that collects dues for maintenance.	X	X	X
GOAL 6.1: Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines.				
1	Develop and implement incentives and right-of-way projects to enhance the aesthetic appeal of the community.	X	X	X
2	Create a program to organize and promote the maintenance and upkeep of neighborhoods and business districts.	X	X	X
3	Continue to cite and enforce code violations.	X	X	X
4	Enhance and maintain public infrastructure, such as streets, traffic signals, signage, sidewalks, crosswalks, and parks, especially in highly visible areas of the community.	X	X	X

City Goals and Actions		0-2 Years	2-4 Years	5+ Years
GOAL 6.2: Improve corridors and gateways into and throughout the community to promote strong branding and first impressions.				
1	Generate specific gateway and corridor plans for public improvements, such as traffic signals, landscaping, and entrance signage.	X	X	X
2	Design, fund, and construct appealing monument signage and install them at unmarked gateways.	X	X	X
3	Utilize plant materials that are proven performers in the region. Install low maintenance, hardy, drought resistant and resilient plant materials in public rights-of-way.	X	X	X
4	Determine and pursue additional funding sources for enhancement projects and develop a timeline for submitting applications to necessary agencies.	X	X	X
GOAL 6.3: Improve the visual environment in high priority areas of the City by relocating or burying overhead power and utility lines where practical and feasible.				
1	Identify and consider alternative solutions for overhead power lines. Partner with local providers to determine the cost, timing, and feasibility of relocating overhead lines underground throughout the City or in targeted locations such as defined enhancement corridors and nodes. Incorporate costs to bury overhead power lines along enhancement corridors into the Capital Improvement Program and Annual Budget.	X	X	X
2	Amend applicable ordinances, whenever possible, to require utility lines to be buried, or utility easements to be located at the rear of lots or along the perimeter of new subdivisions.	X	X	X
GOAL 6.4: Revitalize antiquated commercial areas of the City.				
1	Research funding opportunities for enhancing business corridors.	X	X	X
2	Consider the creation of a management district within Webster which has the authority to levy an assessment apportionment.	X	X	X
GOAL 7.1: Prevent, control, and reduce crime.				
1	Provide an appropriate level of law enforcement services.	X	X	X

City Goals and Actions		0-2 Years	2-4 Years	5+ Years
2	Foster mutual aid agreements with other local, state, and federal law enforcement agencies.	X	X	X
3	Maintain an average response time of four minutes or less for priority one (life threatening) calls.	X	X	X
4	Utilize innovative policing techniques to reduce crime within the community.	X	X	X
GOAL 7.2: Collaborate with citizens, businesses, and other stakeholders to prevent crime.				
1	Partner with community stakeholders to educate the public about crime prevention.	X	X	X
2	Support neighborhood crime watch groups, citizens police academy programs and other volunteer-based initiatives to reduce crime.	X	X	X
GOAL 7.3: Ensure adequate police facilities exist for supporting a highly effective police department.				
1	Examine relocating the Police Department to the property north of the Fire Station or rebuilding the current Police Department in phases.	X	X	X
2	Increase the amount of secure space for evidence and ensure that necessary testing facilities are available to the Police Department to aid in the investigation of criminal offenses.	X	X	X
GOAL 7.4: Maintain a high level of service.				
1	Ensure that "first out" (engine/aerial/rescue) apparatus have four personnel assigned per unit, and that the ancillary and support units are adequately staffed.	X	X	X
2	In anticipation of the residential population exceeding 15,000 residents or commercial businesses exceeding 3,000, plan for additional personnel and equipment as call volume will increase.	X	X	X

City Goals and Actions		0-2 Years	2-4 Years	5+ Years
3	Review and modify the Fire Protection Plan to ensure best practices are achieved.	X	X	X
4	Monitor and analyze Fire Operations to provide appropriate service.	X	X	X
5	Provide an average response time of four minutes 59 seconds or less for priority one (life threatening) calls.	X	X	X
6	Foster mutual aid agreements with other local, state, and federal entities.	X	X	X
GOAL 7.5: Maintain and replace apparatus as needed to ensure Webster is able to meet service demand.				
1	Replace vehicles according to time in service: Aerial apparatus every 15 years; Fire Department engines every 10-20 years; and Lightweight support vehicles every 5 to 7 years.	X	X	X
2	Purchase vehicles and equipment as needed to meet demand or special conditions.	X	X	X
3	Ensure that the City's plan is compliant with state and federal guidelines.	X	X	X
GOAL 7.6: Deliver an effective level of service.				
1	Ensure adequate availability of Emergency Medical Services to satisfy calls for service.	X	X	X
2	Achieve response time of under four minutes and 59 seconds for 90% of priority one (life threatening) calls and a response time of under nine minutes and 59 seconds for priority two (non-life threatening) calls.	X	X	X
GOAL 7.7: Achieve and implement an effective plan for emergency management.				
1	Coordinate with various departments, volunteers, and non-profits; local, state, and federal agencies; and surrounding jurisdictions to plan for emergencies.	X	X	X
2	Apply for funding opportunities to enhance the City of Webster's ability to mitigate risks within the community.	X	X	X
3	Investigate innovative approaches for mitigating risk and providing for an effective emergency management plan.	X	X	X

City Goals and Actions		0-2 Years	2-4 Years	5+ Years
Goal 7.8 maintain a strong, fiscally sustainable organization				
1	Ensure Accountability, transparency, and integrity in all government	X	X	X
2	Attract and retain qualified employees who will deliver exceptional service	X	X	X
3	Provide quality services that are affordable to the community	X	X	X



Budget Development Process

Revenue Projections Developed (March)

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

Budget Orientation (May)

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

Preliminary Tax Rolls Received (July 23)

Preliminary appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$2,123,753,099 in 2021.

Budget Requests Submitted & Reviewed (June)

Staff meets with the Finance division to evaluate each division's budget requests. The deadline for division budgets to be submitted is June 30, 2021.

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 2021-22 Proposed Budget is Filed with City Secretary (August 3)

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 \$47,202,347 (including interfund transfers) and a proposed total tax rate of \$0.39334 per \$100 of valuation based upon preliminary tax data.

Council Budget Work Sessions (August 31)

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

Certified and Uncertified Tax Rolls Received (September 4)

Certified and uncertified appraisal rolls are received from the Harris County Appraisal District. The 2020 total taxable value is determined to be \$2,474,186,644. The Finance division performs the no new revenue and voter approval tax rate calculations as required by State law. The no new revenue tax rate is calculated to be \$0.35287 per \$100 valuation with a voter approval tax rate of \$0.39334 per \$100 valuation.

Public Hearing Held on Proposed Budget (September 21)

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 2021-2022 Annual Budget (September 21)

Council approves an ordinance adopting the budget for the fiscal year beginning on October 1, 2021 with total appropriations of \$47,202,347.

Public Hearing Held on Proposed Tax Rate (September 21)

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 (September 21)

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 \$0.27103 per \$100 valuation and a debt service tax rate of \$0.12231 per \$100 valuation.

FY 2021-22 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.

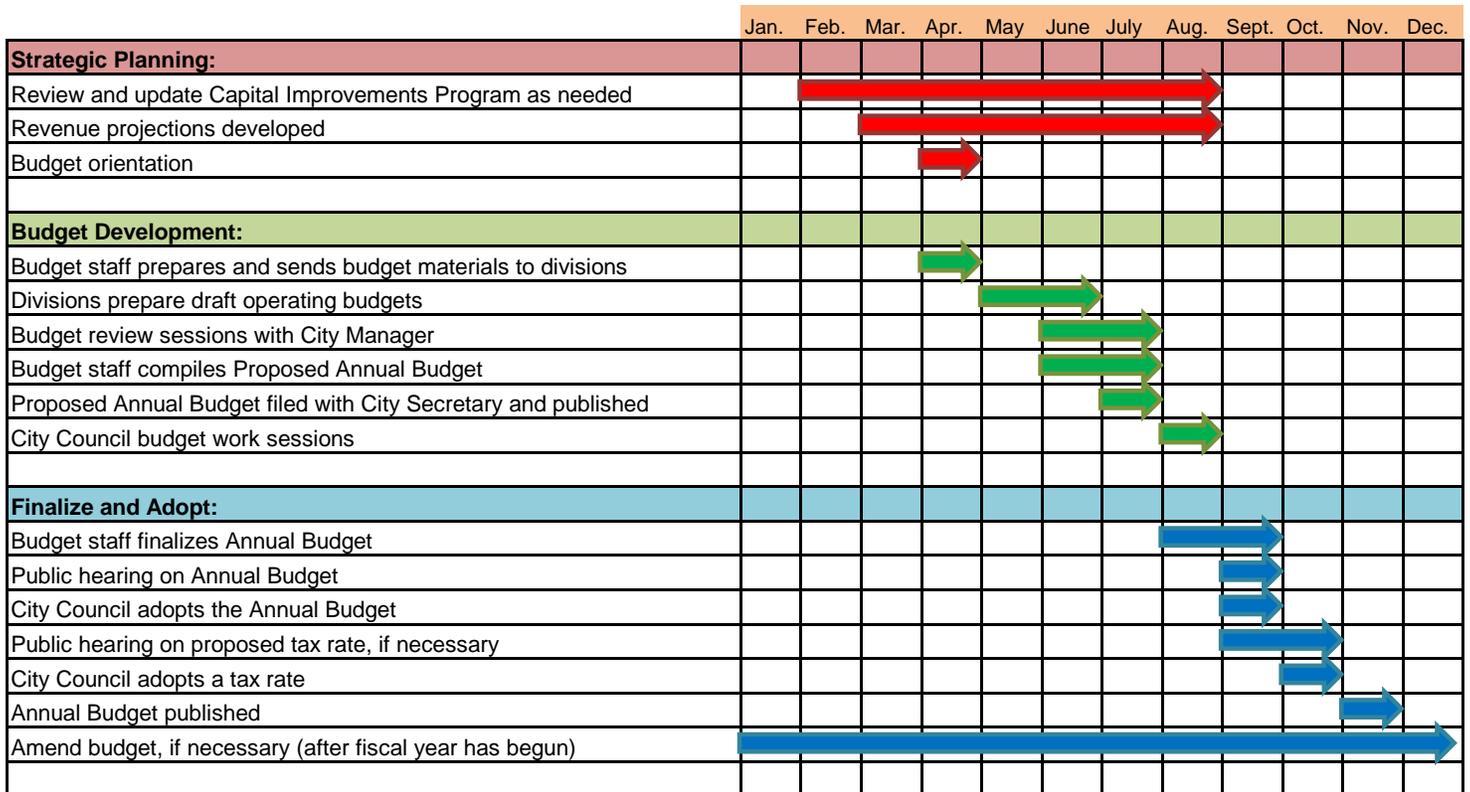
Supplemental Appropriations: If, during the fiscal year, the city manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council may make supplemental appropriations for the year up to the amount of such excess.

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 - Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2021-2022 Budget.



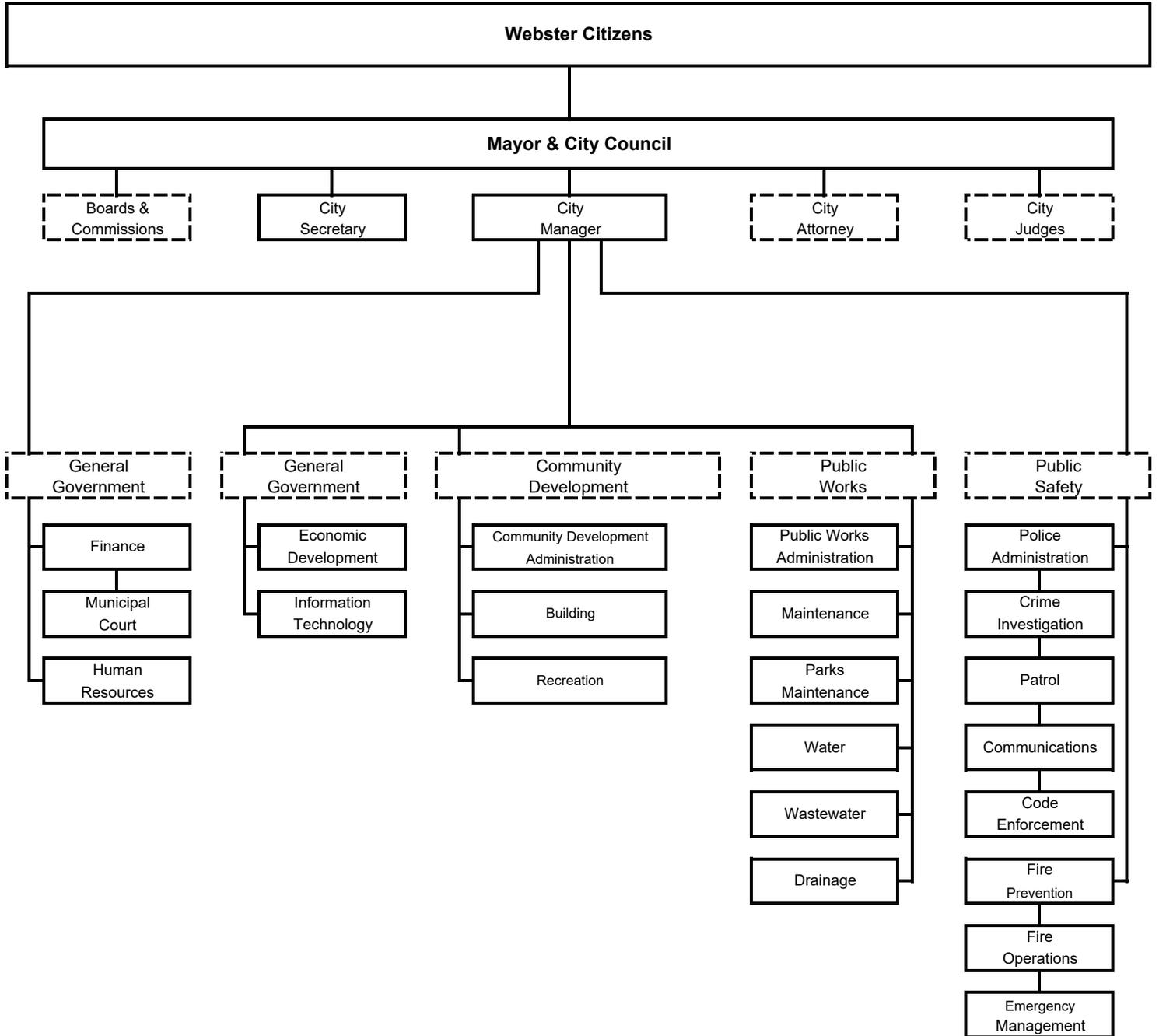
Fund Structure / Overview

Total Budget - All Funds			\$ 47,202,347
	Governmental Funds		
	General Fund		\$ 26,389,538
	Debt Service Funds		
	General Debt Service Fund		\$ 2,924,332
	Special Revenue Funds		
	Hotel Occupancy Tax Fund		\$ 844,300
	Municipal Court Fund		\$ 76,484
	Public Safety Fund		\$ 46,000
	Grant Fund		\$ 4,000
	PEG Channel Fund		\$ -
	Proprietary Funds		
	Enterprise Funds		
	Utility Fund		\$ 6,511,182
	Utility Debt Service Reserve Fund		\$ 1,191,662
	Utility Interest & Sinking Fund		\$ 1,700,425
	Internal Service Funds		
	Equipment Replacement Fund		\$ 572,868
	Information Technology Fund		\$ 866,554
	Employee Benefits Trust Fund		\$ 2,601,812
	Component Unit		
	Webster Economic Development Corporation Fund		\$ 2,760,096
	WEDC Debt Service Fund		\$ 713,094

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

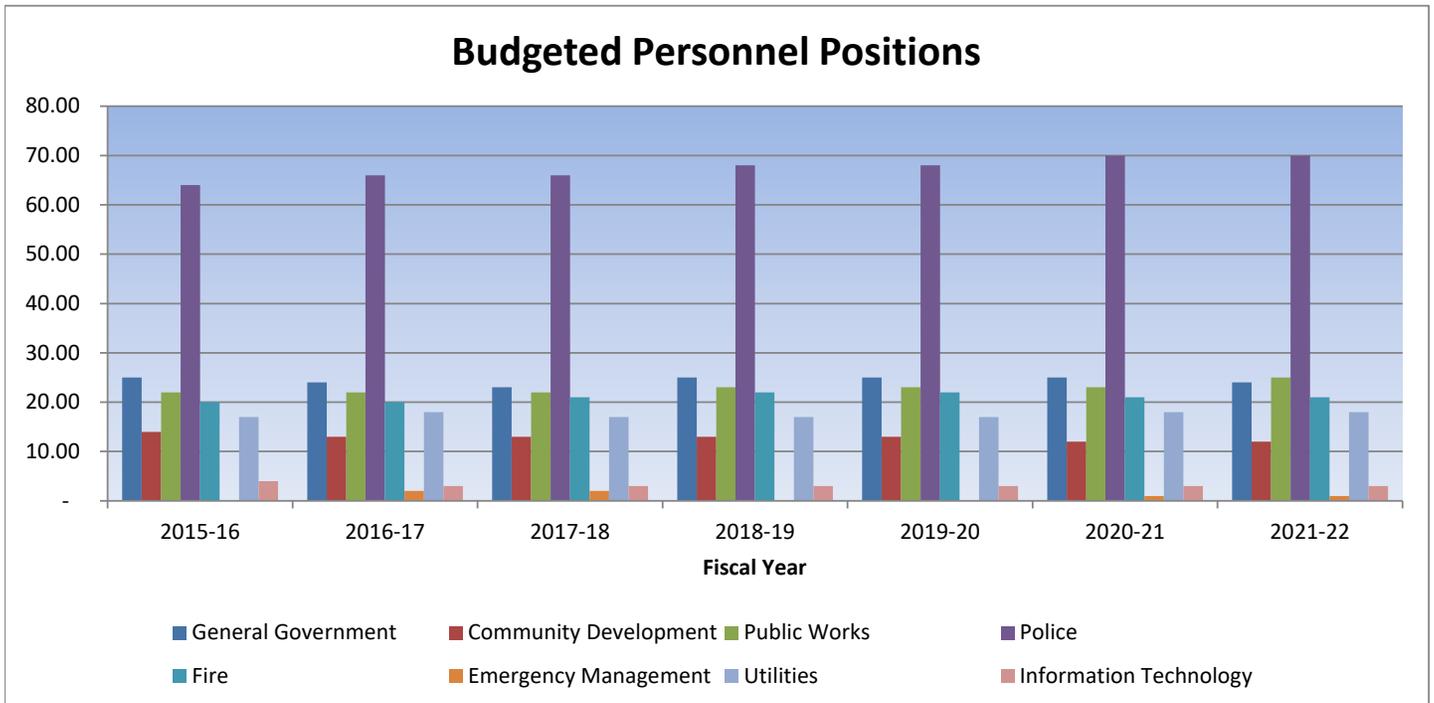
Denotes Divisions

Budgeted Personnel Positions

<u>Function</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General Government	25.00	24.00	23.00	25.00	25.00	25.00	24.00
Community Development	14.00	13.00	13.00	13.00	13.00	12.00	12.00
Public Works	22.00	22.00	22.00	23.00	23.00	23.00	25.00
Police	64.00	66.00	66.00	68.00	68.00	70.00	70.00
Fire	20.00	20.00	21.00	22.00	22.00	21.00	21.00
Emergency Management	-	2.00	2.00	-	-	1.00	1.00
Utilities	17.00	18.00	17.00	17.00	17.00	18.00	18.00
Information Technology	4.00	3.00	3.00	3.00	3.00	3.00	3.00

Total	166.00	168.00	167.00	171.00	171.00	173.00	174.00
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Note:
Positions are shown as full-time equivalent (FTE)



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

	Fiscal Year						
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
<u>General Fund</u>							
General Government							
City Secretary	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City Manager	2.00	1.00	1.00	3.00	3.00	3.00	2.00
Finance	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Municipal Court	6.00	6.00	5.00	5.00	5.00	5.00	5.00
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Economic Development	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Development							
Administration	6.00	5.00	5.00	5.00	5.00	5.00	5.00
Building	7.00	7.00	7.00	7.00	7.00	6.00	6.00
Recreation	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works							
Administration	5.00	5.00	5.00	6.00	6.00	6.00	7.00
Maintenance	10.00	10.00	10.00	10.00	10.00	10.00	11.00
Parks Maintenance	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Police							
Administration	6.00	9.00	8.00	8.00	9.00	8.00	8.00
Crime Investigation	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Patrol	36.00	35.00	36.00	36.00	36.00	37.00	37.00
Communications	15.00	15.00	15.00	17.00	16.00	16.00	16.00
Code Enforcement	-	-	-	-	-	2.00	2.00
Fire							
Prevention	3.00	5.00	5.00	7.00	7.00	6.00	6.00
Operations	17.00	15.00	16.00	15.00	15.00	15.00	15.00
Emergency Management	-	2.00	2.00	-	-	1.00	1.00
General Fund Total	145.00	147.00	147.00	151.00	151.00	152.00	153.00
<u>Utility Fund</u>							
Water	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Wastewater	6.50	7.50	6.50	6.50	6.50	6.50	6.50
Drainage	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Utility Fund Total	17.00	18.00	17.00	17.00	17.00	18.00	18.00
<u>Information Technology Fund</u>							
Information Technology	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology Fund Total	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Total City Positions (FTE)	166.00	168.00	167.00	171.00	171.00	173.00	174.00

Notes:

Around 10-20 seasonal employees are hired during the summer as recreation staff. This count is not reflected above.



City of Webster, Texas
Consolidated Statement of Fund Balance
Budget Year 2021 - 2022

	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy ²	Municipal Court	Public Safety ³	Grant ³	PEG Channel ²
Fund Balance at 9/30/2020	\$ 15,063,326	\$ 635,703	\$ 7,227,739	\$ 213,979	\$ 251,731	\$ (156)	\$ 300,780
Estimated Fund Balance							
Revenue ¹	23,370,050	2,720,010	1,365,588	43,534	44,127	3,510	26,650
Expenditures	(21,676,251)	(2,763,338)	(636,950)	(30,771)	(22,115)	(3,354)	-
Subtotal	1,693,799	(43,328)	728,638	12,763	22,012	156	26,650
Estimated at 9/30/2021	\$ 16,757,125	\$ 592,375	\$ 7,956,377	\$ 226,742	\$ 273,743	\$ 0	\$ 327,430
% Change from Prior Year	11.2%	-6.8%	10.1%	6.0%	8.7%	-100.3%	8.9%
Projected Fund Balance							
Revenue ¹	26,107,300	2,996,304	1,512,874	47,346	20,625	4,000	27,000
Expenditures	(26,389,538)	(2,924,332)	(844,300)	(76,484)	(46,000)	(4,000)	-
Subtotal	(282,238)	71,972	668,574	(29,138)	(25,375)	-	27,000
Projected at 9/30/2022	\$ 16,474,887	\$ 664,347	\$ 8,624,951	\$ 197,604	\$ 248,368	\$ 0	\$ 354,430
% Change from Prior Year	-1.7%	12.1%	8.4%	-12.9%	-9.3%	0.0%	8.2%

¹ Excludes Use of Prior Years' Fund Balance

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

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

⁴ The accumulation of reserves is intended to cover debt payments associated with a future debt issuance.

⁵ The percentage change is due to the low level of reserves carried in this fund.

Enterprise Funds			Internal Service Funds			Component Unit		Total All Funds
Utility Fund	Utility Debt Svc Reserve ⁴	Utility Int & Sinking ⁵	Equipment Replacement	Information Technology	Employee Benefit Trust ⁵	WEDC Fund	WEDC Debt Service	
\$ 5,217,586	\$ 1,190,800	\$ 41,670	\$ 4,443,333	\$ 96,425	\$ 80	\$ 8,161,458	\$ 164,251	\$ 43,008,706
6,503,005	595,400	506,880	68,545	732,640	2,550,806	4,833,357	962,578	44,326,680
(6,160,165)	-	(505,363)	(383,382)	(773,481)	(2,550,796)	(3,573,341)	(955,250)	(40,034,557)
342,840	595,400	1,517	(314,837)	(40,841)	10	1,260,016	7,328	4,292,123
\$ 5,560,426	\$ 1,786,200	\$ 43,187	\$ 4,128,496	\$ 55,584	\$ 90	\$ 9,421,474	\$ 171,579	\$ 47,300,829
6.6%	50.0%	3.6%	-7.1%	-42.4%	12.5%	15.4%	4.5%	10.0%
6,510,438	-	1,700,435	670,857	863,850	2,601,822	4,431,475	715,594	48,209,920
(6,511,182)	(1,191,662)	(1,700,425)	(572,868)	(866,554)	(2,601,812)	(2,760,096)	(713,094)	(47,202,347)
(744)	(1,191,662)	10	97,989	(2,704)	10	1,671,379	2,500	1,007,573
\$ 5,559,682	\$ 594,538	\$ 43,197	\$ 4,226,485	\$ 52,880	\$ 100	\$ 11,092,853	\$ 174,079	\$ 48,308,402
0.0%	-66.7%	0.0%	2.4%	-4.9%	11.1%	17.7%	1.5%	2.1%

**City of Webster, Texas
Budget Summary
Budget Year 2021 - 2022**

Revenues	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	Grant	PEG Channel
Property Taxes	\$ 6,645,228	\$ 2,995,804	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	14,913,868						
Franchise & Local Taxes	1,701,020		1,456,484				27,000
Permit Fees	562,117						
Court Fines & Fees	406,856			47,096			
Charges for Service	299,450						
Miscellaneous Income	251,261	500	56,390	250	20,625		
Intergovernmental	-					4,000	
Other Financing Sources	-	-	-	-	25,375		
Total Revenue before Transfers	24,779,800	2,996,304	1,512,874	47,346	46,000	4,000	27,000
Transfers from Other Funds	1,327,500	-	-	-	-	-	-
Total Revenue	26,107,300	2,996,304	1,512,874	47,346	46,000	4,000	27,000
Expenditures							
Personnel	\$ 17,790,297	\$ -	\$ -	\$ 15,756	\$ -	\$ -	\$ -
Supplies	1,093,396		6,000	3,668	9,000		
Maintenance	1,795,429						
Services	4,958,209	2,000	719,800	13,060	37,000	4,000	-
Debt Service	-	2,922,332					
Capital Outlay	180,700			35,000			
Other Financing Uses	-						
Total Expenditures before Transfers	25,818,031	2,924,332	725,800	67,484	46,000	4,000	-
Transfers to Other Funds	571,507	-	118,500	9,000	-	-	-
Total Expenditures	26,389,538	2,924,332	844,300	76,484	46,000	4,000	-
Revenue Over / (Under) Expenditures	\$ (282,238)	\$ 71,972	\$ 668,574	\$ (29,138)	\$ -	\$ -	\$ 27,000

Notes:

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

Enterprise Funds			Internal Service Funds			Component Unit		Total All Funds
Utility Fund	Utility Debt Svc Reserve	Utility Int & Sinking	Equipment Replacement	Information Technology	Employee Benefit Trust	WEDC Fund	WEDC Debt Service	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,641,032
						4,425,321		19,339,189
								3,184,504
								562,117
								453,952
6,479,496				863,750	2,601,812			10,244,508
30,942		10	2,600	100	10	6,154	2,500	371,342
								4,000
-				-		-		25,375
6,510,438	-	10	2,600	863,850	2,601,822	4,431,475	2,500	43,826,019
-		1,700,425	668,257	-	-	-	713,094	4,409,276
6,510,438	0	1,700,435	670,857	863,850	2,601,822	4,431,475	715,594	48,235,295
\$ 1,688,153	\$ -	\$ -	\$ -	\$ 367,813	\$ -	\$ -	\$ -	\$ 19,862,019
1,065,879				15,211		1,100		2,194,254
1,312,100				266,310		35,000		3,408,839
1,014,337		3,300		101,420	2,601,812	1,310,902	1,000	10,766,840
-		1,697,125					712,094	5,331,551
331,000			572,868	110,000				1,229,568
				-				-
5,411,469	-	1,700,425	572,868	860,754	2,601,812	1,347,002	713,094	42,793,071
1,099,713	1,191,662	-	-	5,800	-	1,413,094	-	4,409,276
6,511,182	1,191,662	1,700,425	572,868	866,554	2,601,812	2,760,096	713,094	47,202,347
\$ (744)	\$ (1,191,662)	\$ 10	\$ 97,989	\$ (2,704)	\$ 10	\$ 1,671,379	\$ 2,500	\$ 1,032,948

**City of Webster, Texas
Budget Summary History (All Funds) ¹
Fiscal Years 2019 - 2022**

	Budget 2018-2019	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022
Resources				
Property Taxes	\$ 7,353,000	\$ 8,220,850	\$ 8,642,260	\$ 9,641,032
Sales Taxes	18,427,000	18,347,000	16,100,000	19,339,189
Franchise & Local Taxes	3,459,720	3,418,680	3,211,880	3,184,504
Permit Fees	618,030	538,160	533,700	562,117
Court Fines & Fees	976,760	977,150	743,010	453,952
Charges for Service	9,649,830	9,976,860	10,078,870	10,244,508
Miscellaneous Income	677,800	948,940	554,490	371,342
Intergovernmental	25,460	50,500	-	4,000
Other Financing Sources	94,470	263,250	965,050	25,375
Total Resources before Transfers	41,282,070	42,741,390	40,829,260	43,826,019
Transfers from Other Funds	4,414,400	4,242,550	3,702,700	4,409,276
Total Resources	45,696,470	46,983,940	44,531,960	48,235,295
Expenditures				
Personnel	18,300,160	18,825,630	19,613,860	19,862,019
Supplies	1,691,010	1,858,990	1,720,240	2,194,254
Maintenance	2,593,990	2,599,380	2,194,500	3,408,839
Services	7,619,350	8,226,250	11,320,700	10,766,840
Debt Service	4,270,990	4,251,940	4,225,760	5,331,551
Capital Outlay	1,245,600	1,014,730	118,500	1,229,568
Other Financing Uses	-	-	-	-
Total Expenditures before Transfers	35,721,100	36,776,920	39,193,560	42,793,071
Transfers to Other Funds	4,739,400	4,847,550	3,702,700	4,409,276
Total Expenditures	40,460,500	41,624,470	42,896,260	47,202,347
Resources Over / (Under) Expenditures	\$ 5,235,970	\$ 5,359,470	\$ 1,635,700	\$ 1,032,948

¹ Presented are the budgets as originally adopted by City Council for each fiscal year. Capital projects funds are excluded from presentation because they are not part of the annual appropriations process. Appropriations for capital projects are made on a project basis and carry over until the project is completed.

Notes:

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

FY 2019 - 2020 includes:

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

FY 2018 - 2019 includes:

\$125,000 transfer from General Fund to General Projects Fund

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

City of Webster, Texas
Comparative Schedule of City-Wide Resources and Expenditures (All Funds) ¹
Fiscal Years 2019 - 2022

	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021 ²	Estimate 2020-2021 ²	Budget 2021-2022 ²
Beginning Fund Balance (GAAP)	\$ 35,663,796	\$ 39,099,983	\$ 43,039,374	\$ 43,039,374	\$ 47,300,829
Resources					
General Fund	\$ 23,235,296	\$ 23,720,827	\$ 23,914,500	\$ 23,370,050	\$ 26,107,300
General Debt Service Fund	2,812,135	2,681,104	2,838,750	2,720,010	2,996,304
Hotel Occupancy Tax Fund	1,755,901	1,271,646	1,456,390	1,365,588	1,512,874
Court Special Revenue Fund	59,031	45,371	54,410	43,534	47,346
Public Safety Special Rev Fund	41,170	71,815	17,720	44,127	20,625
Grant Fund	57,456	30,493	-	3,510	4,000
PEG Channel Fund	29,943	25,268	35,000	26,650	27,000
Utility Fund	6,168,317	5,934,641	6,501,260	6,503,005	6,510,438
Utility Debt Service Reserve Fund	595,400	595,400	595,400	595,400	-
Utility Interest & Sinking Fund	510,720	512,716	507,870	506,880	1,700,435
Equipment Replacement Fund	1,292,773	1,015,045	36,760	68,545	670,857
Information Technology Fund	988,574	755,801	735,890	732,640	863,850
Employee Benefits Trust Fund	2,455,896	2,337,944	2,475,010	2,550,806	2,601,822
WEDC Fund	4,524,108	4,407,144	5,091,534	4,833,357	4,431,475
WEDC Debt Service Fund	984,788	968,743	963,920	962,578	715,594
Total Resources	45,511,508	44,373,958	45,224,414	44,326,680	48,209,920
Expenditures					
General Fund	23,446,946	23,151,581	24,208,675	21,708,546	26,389,538
General Debt Service Fund	2,793,527	2,766,818	2,764,140	2,763,338	2,924,332
Hotel Occupancy Tax Fund	613,837	500,292	638,750	636,950	844,300
Court Special Revenue Fund	54,620	26,790	40,570	30,771	76,484
Public Safety Special Rev Fund	27,793	27,456	40,000	20,488	46,000
Grant Fund	55,727	25,194	-	3,354	4,000
PEG Channel Fund	-	-	-	-	-
Utility Fund	5,588,546	5,712,370	6,428,963	6,160,165	6,511,182
Utility Debt Service Reserve Fund	-	-	-	-	1,191,662
Utility Interest & Sinking Fund	506,027	508,313	506,870	505,363	1,700,425
Equipment Replacement Fund	1,295,980	552,608	14,000	383,382	572,868
Information Technology Fund	928,889	793,880	731,600	773,481	866,554
Employee Benefits Trust Fund	2,455,877	2,337,926	2,475,000	2,550,796	2,601,812
WEDC Fund	3,520,508	2,530,422	4,729,250	3,573,341	2,760,096
WEDC Debt Service Fund	974,644	965,744	960,450	955,250	713,094
Total Expenditures	42,262,921	39,899,394	43,538,268	40,065,225	47,202,347
Resources Over / (Under) Expenditures	\$ 3,248,587	\$ 4,474,564	\$ 1,686,146	\$ 4,261,455	\$ 1,007,573
Ending Fund Balance (Budget)	38,912,383	43,574,547	44,725,520	47,300,829	48,308,402
Adjustments ³	187,600	(535,173)	-	-	-
Ending Fund Balance (GAAP)	\$ 39,099,983	\$ 43,039,374	\$ 44,725,520	\$ 47,300,829	\$ 48,308,402

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

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

³ An adjustment is made to fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



General Fund Overview

The General Fund is used to account for all current financial resources not required by law or administrative action to be accounted for in another fund. The primary public functions occur within this fund.

Revenue funding for operations is provided by property taxes, sales tax, franchise fee assessments, permit fees, fines and forfeitures, charges for services, miscellaneous revenues, and transfers.

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

General Government

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

Community Development

Divisions:	Community Development Administration
	Building
	Recreation

Public Works

Divisions:	Public Works Administration
	Maintenance
	Parks Maintenance

Public Safety

Divisions:	Police Administration	Fire Prevention	Emergency Management
	Crime Investigation (CID)	Fire Operations	
	Patrol		
	Communications		
	Code Enforcement		

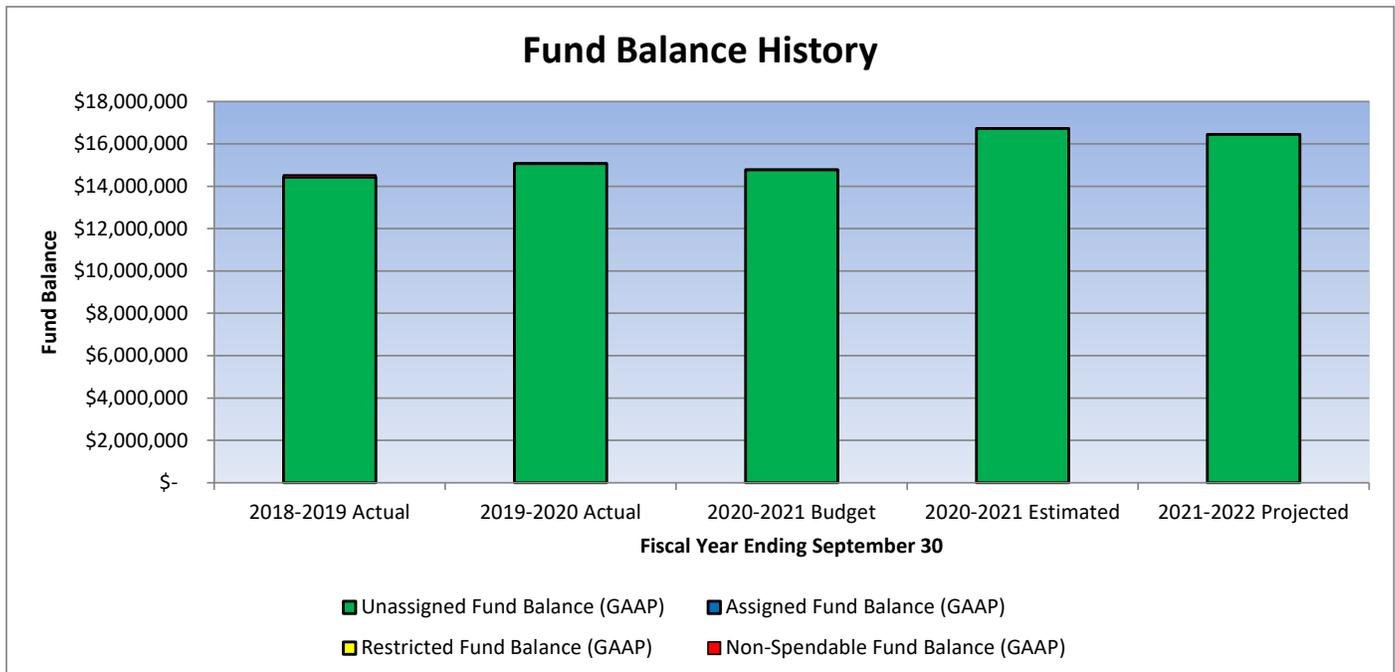
**General Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2019-2020	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
Budget Basis:					
Beginning Unassigned Fund Balance (GAAP)	\$ 14,390,077	\$ 14,427,441	\$ 15,063,326	\$ 15,063,326	\$ 16,724,830
Revenues ¹	23,235,296	23,720,827	23,914,500	23,370,050	26,107,300
Expenditures	(23,446,946)	(23,151,581)	(24,208,675)	(21,708,546)	(26,389,538)
Net Increase / (Decrease) in Fund Balance	(211,650)	569,246	(294,175)	1,661,504	(282,238)
Ending Unassigned Fund Balance (Budget)	\$ 14,178,427	\$ 14,996,687	\$ 14,769,151	\$ 16,724,830	\$ 16,442,592
Reconciliation to GAAP:					
Ending Unassigned Fund Balance (Budget)	\$ 14,178,427	\$ 14,996,687	\$ 14,769,151	\$ 16,724,830	\$ 16,442,592
Adjustment ²	249,014	66,639	-	-	-
Unassigned Fund Balance (GAAP)	14,427,441	15,063,326	14,769,151	16,724,830	16,442,592
Assigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	100,566	33,940	33,940	33,940	33,940
Total Fund Balance (GAAP)	\$ 14,528,007	\$ 15,097,266	\$ 14,803,091	\$ 16,758,770	\$ 16,476,532

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

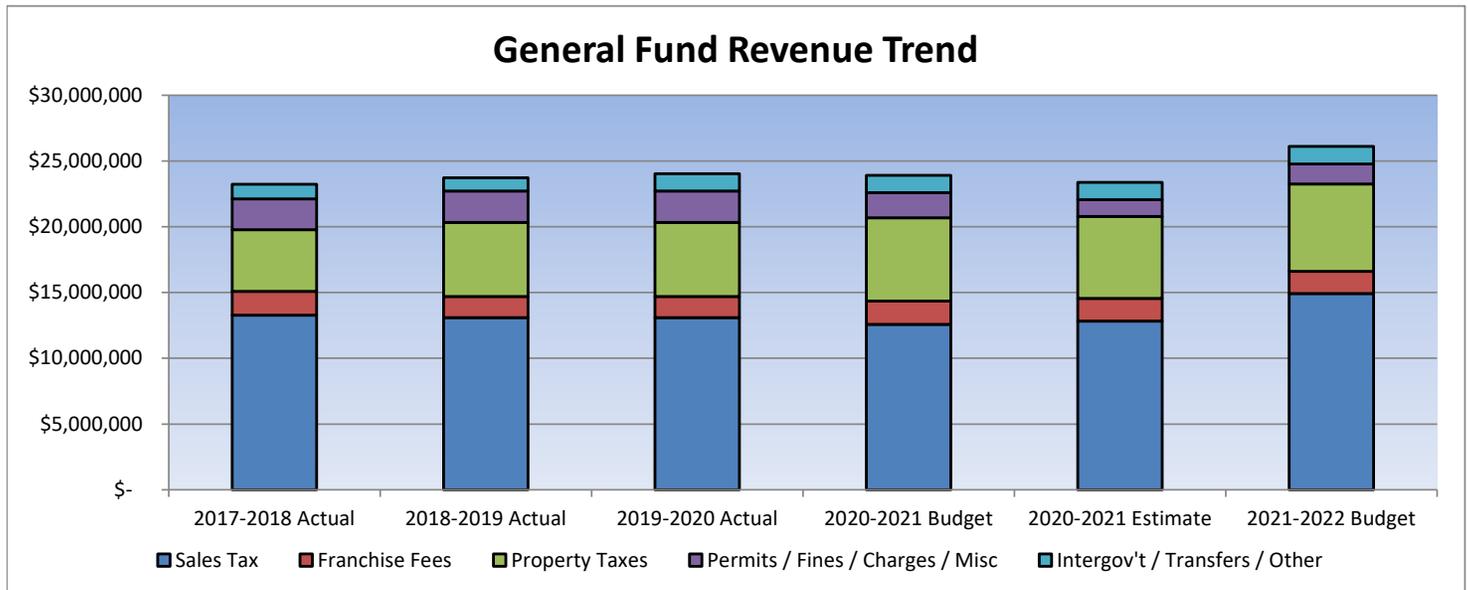
	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Revenues					
Property Taxes	\$ 4,671,624	\$ 5,638,603	\$ 6,328,690	\$ 6,231,678	\$ 6,645,228
Sales Tax	13,273,282	13,086,731	12,575,000	12,821,439	14,913,868
Franchise & Local Taxes	1,824,385	1,616,076	1,776,880	1,734,750	1,701,020
Permit Fees	491,498	1,108,417	533,700	527,214	562,117
Court Fines & Fees	851,869	528,631	690,370	285,081	406,856
Charges for Service	437,740	327,146	362,190	278,520	299,450
Miscellaneous Income	565,474	404,413	325,300	181,418	251,261
Other Financing Sources	1,119,424	1,010,810	1,309,950	1,309,950	1,327,500
Use of Prior Years' Fund Balance	-	-	12,420	-	-
Total Revenue	23,235,296	23,720,827	23,914,500	23,370,050	26,107,300
Expenditures					
General Government					
City Council	1,270,362	1,190,308	1,167,260	934,995	1,278,741
City Manager	762,160	640,008	719,610	629,191	496,771
Finance	1,714,096	1,522,394	1,691,510	1,524,112	1,887,115
Human Resources	586,540	456,541	609,300	496,103	548,933
Economic Development	388,249	442,855	456,030	462,863	836,347
Community Development	1,932,931	1,825,049	1,897,190	1,677,503	2,006,228
Public Works	3,907,791	4,309,155	3,708,160	3,411,538	4,278,353
Police	8,839,481	8,837,203	9,406,335	8,285,988	10,078,664
Fire	4,045,336	3,924,781	4,400,340	4,166,381	4,777,706
Emergency Management	-	3,287	152,940	119,872	200,680
Total Expenditures	23,446,946	23,151,581	24,208,675	21,708,546	26,389,538
Increase / (Decrease) in Fund Balance	\$ (211,650)	\$ 569,246	\$ (294,175)	\$ 1,661,504	\$ (282,238)

General Fund Revenue Trend

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Revenues						
Sales Tax	\$ 13,410,874	\$ 13,273,282	\$ 13,086,731	\$ 12,575,000	\$ 12,821,439	\$ 14,913,868
Franchise Fees	1,834,244	1,824,385	1,616,075	1,776,880	1,734,750	1,701,020
Property Taxes	4,478,040	4,671,624	5,638,603	6,328,690	6,231,678	6,645,228
Permits / Fines / Charges / Misc	2,544,976	2,346,580	2,368,607	1,911,560	1,272,233	1,519,684
Intergov't / Transfers / Other ¹	1,006,400	1,119,424	1,010,810	1,322,370	1,309,950	1,327,500
Total Revenue	\$ 23,274,533	\$ 23,235,296	\$ 23,720,827	\$ 23,914,500	\$ 23,370,050	\$ 26,107,300

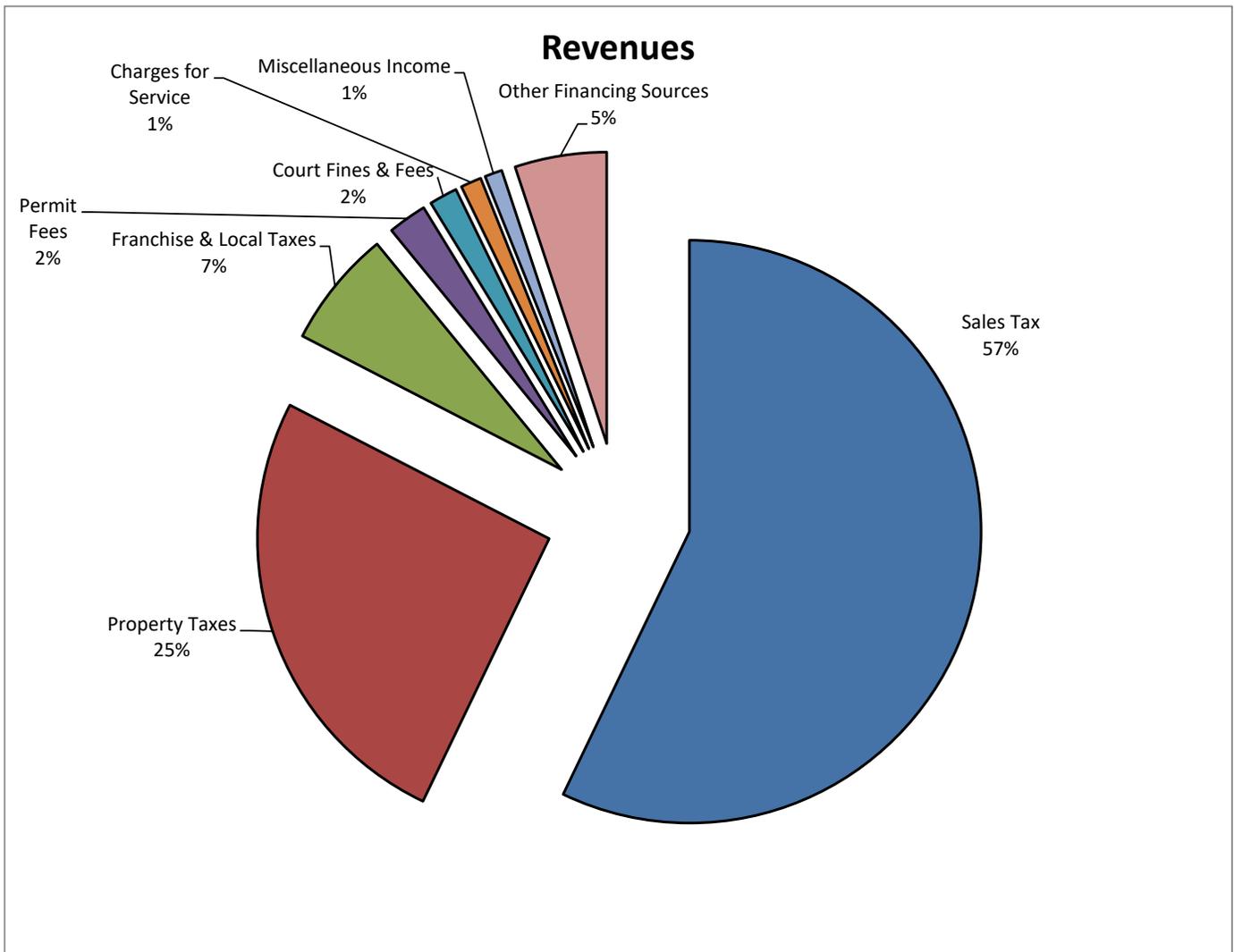
Note:

¹ Excludes Use of Prior Years' Fund Balance of \$206,720 in FY 2019-2020 Budget and \$12,420 in FY 2020-2021 Budget



Distribution of General Fund Revenues

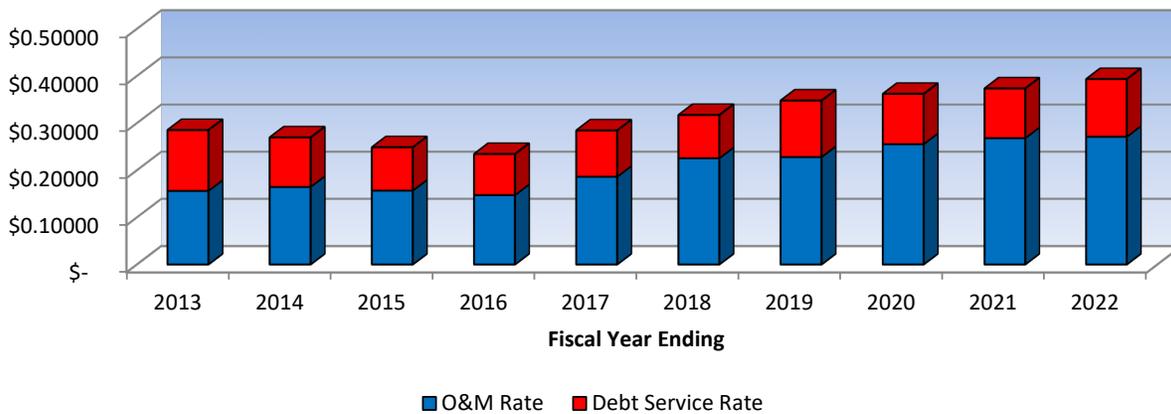
Sales Tax	\$ 14,913,868	57.1%
Property Taxes	6,645,228	25.5%
Franchise & Local Taxes	1,701,020	6.5%
Permit Fees	562,117	2.2%
Court Fines & Fees	406,856	1.6%
Charges for Service	299,450	1.1%
Miscellaneous Income	251,261	1.0%
Other Financing Sources	1,327,500	5.1%
Total	\$ 26,107,300	100.0%



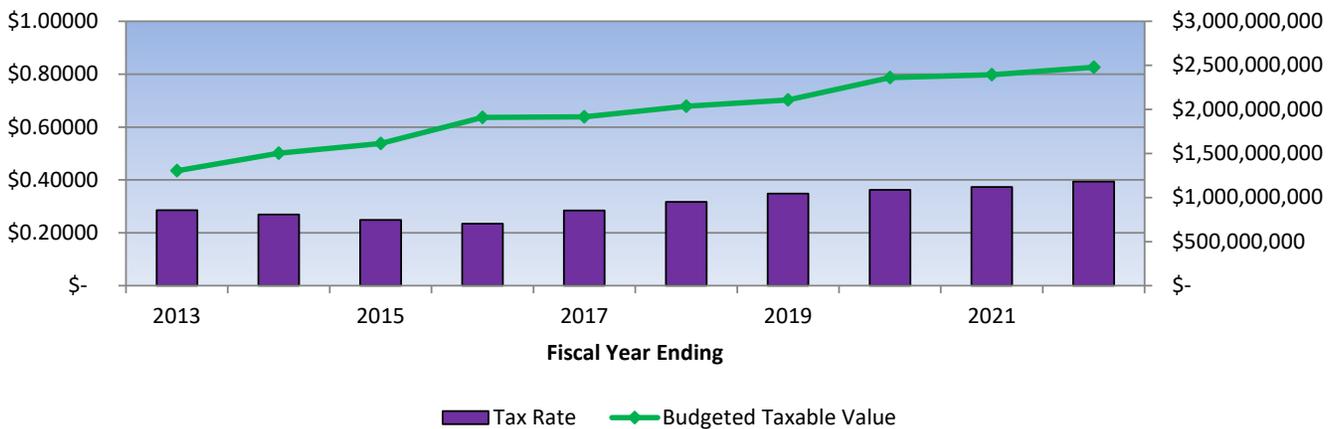
Budgeted Property Tax History

Fiscal Year Ending	Operations O&M		Debt Service		Total Rate	Budgeted Taxable Value	Budgeted Total Levy
	\$/ \$100	Amount	\$/ \$100	Amount			
2013	0.15615	2,035,023	0.12913	1,682,885	0.28528	1,303,248,896	3,717,908
2014	0.16455	2,474,645	0.10505	1,579,833	0.26960	1,503,886,393	4,054,478
2015	0.15679	2,531,621	0.09195	1,484,677	0.24874	1,614,657,127	4,016,298
2016	0.14733	2,811,338	0.08714	1,662,798	0.23447	1,908,191,281	4,474,136
2017	0.18625	3,566,933	0.09825	1,881,617	0.28450	1,915,132,045	5,448,551
2018	0.22549	4,593,905	0.09176	1,869,425	0.31725	2,037,298,684	6,463,330
2019	0.22800	4,806,949	0.11994	2,528,708	0.34794	2,108,310,956	7,335,657
2020	0.25536	6,024,662	0.10664	2,515,938	0.36200	2,359,281,664	8,540,600
2021	0.26810	6,413,444	0.10547	2,522,936	0.37357	2,392,156,755	8,936,380
2022	0.27103	6,717,725	0.12231	3,031,565	0.39334	2,478,590,943	9,749,290

Property Tax Rate History



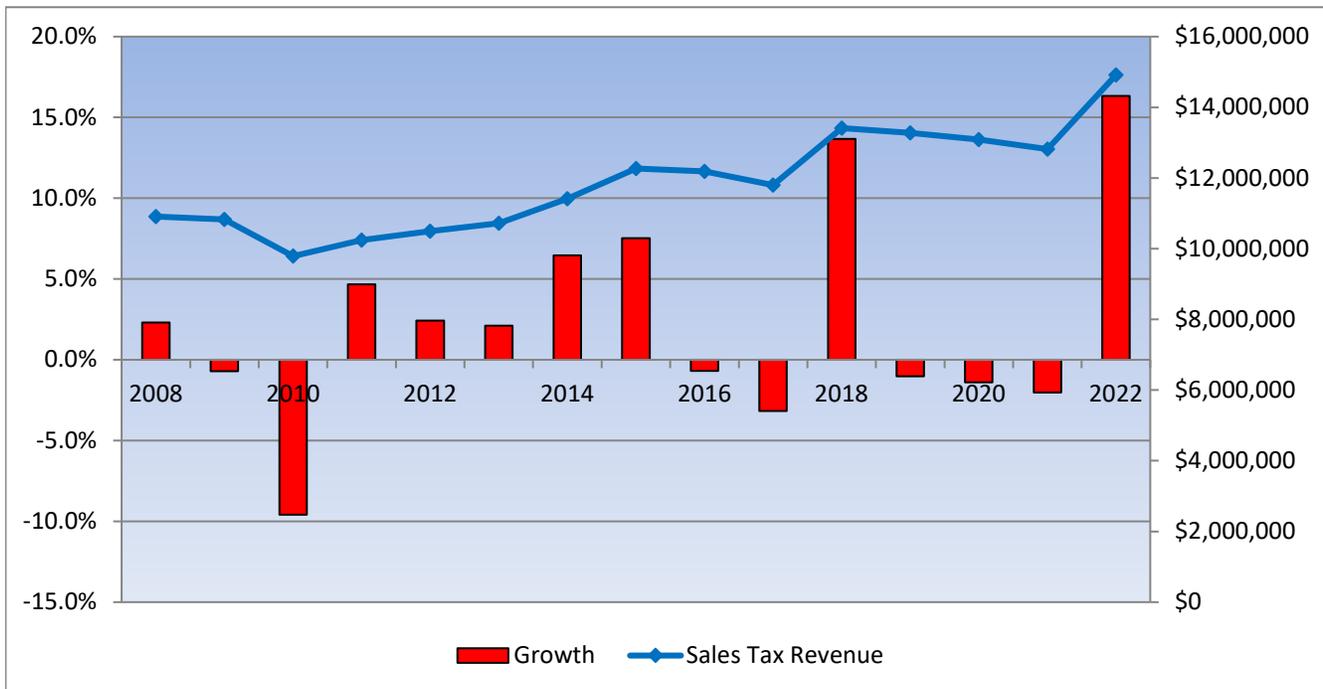
Tax Rate vs. Taxable Value



General Fund Historical Sales Tax Trend

Fiscal Year Ending	Sales Tax Revenue ¹	Amount of Incr. / (Decr.)	% Incr. / (Decr.) Over Prior Year
2008	10,906,308	246,987	2.3%
2009	10,828,541	(77,767)	(0.7)%
2010	9,789,355	(1,039,186)	(9.6)%
2011	10,246,579	457,224	4.7%
2012	10,495,149	248,570	2.4%
2013	10,716,276	221,127	2.1%
2014	11,409,472	693,196	6.5%
2015	12,268,588	859,116	7.5%
2016	12,183,773	(84,815)	(0.7)%
2017	11,798,915	(384,858)	(3.2)%
2018	13,410,874	1,611,959	13.7%
2019	13,273,282	(137,592)	(1.0)%
2020	13,086,731	(186,551)	(1.4)%
2021	12,821,439	(265,292)	(2.0)%
2022	14,913,868	2,092,429	16.3%

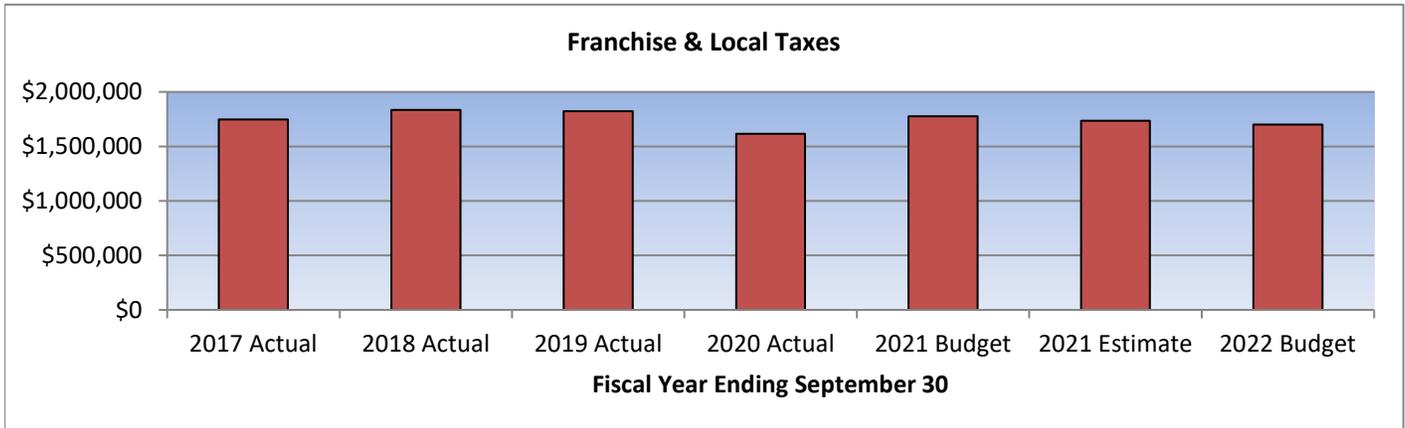
Notes: ¹ Amounts shown reflect actual sales tax revenue collected in each fiscal year with the exception of 2021 and 2022 which reports estimated and budgeted amounts, respectively.



Franchise & Local Taxes: 2020-21 Budget: \$1,776,680

2021-22 Budget: \$1,701,020

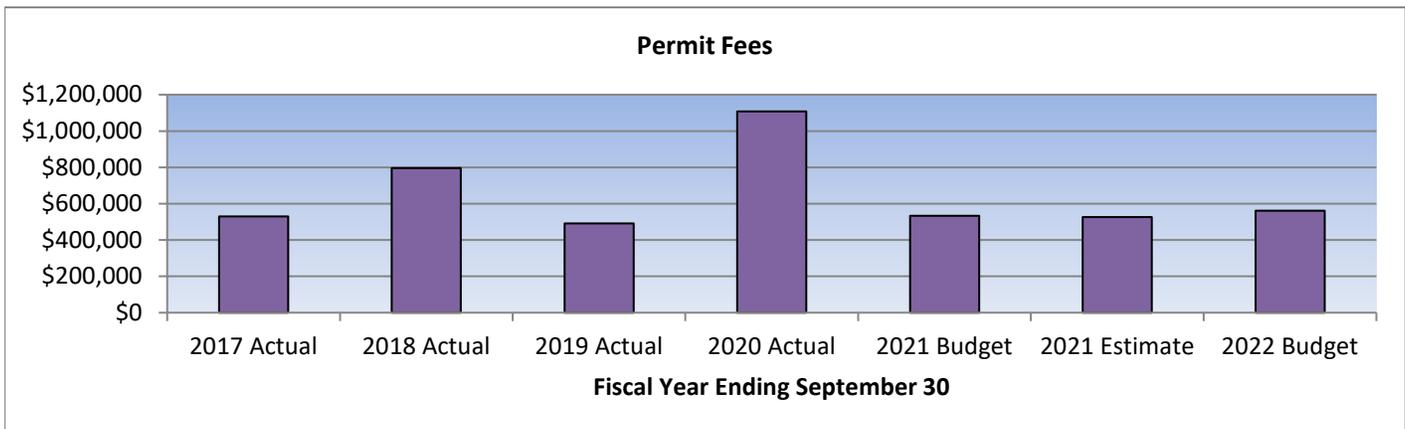
The City of Webster maintains non-exclusive franchise agreements with utility providers (electric, gas, phone and cable), which use the City's right-of-ways to provide their services. The utilities compensate the City for this privileged use through franchise taxes passed on to the users. Their fees are generally based upon a percentage of their gross receipts generated by customers within the City limits. Mixed beverage tax receipts are also recorded in this category and are among the highest in Harris County. The decline in 2020 is due to the loss of telecommunication fees resulting from State legislation.



Permit Fees: 2020-21 Budget: \$533,700

2021-22 Budget: \$562,117

Permit fees are fees charged for plan reviews to ensure compliance with building codes and the actual inspection to verify compliance. Permit fee revenues have been growing at an annualized rate of 9% over the past five years due to ongoing residential and commercial construction. The large spike in 2020 is attributed to the construction of a new pipeline through the City by Exxon.

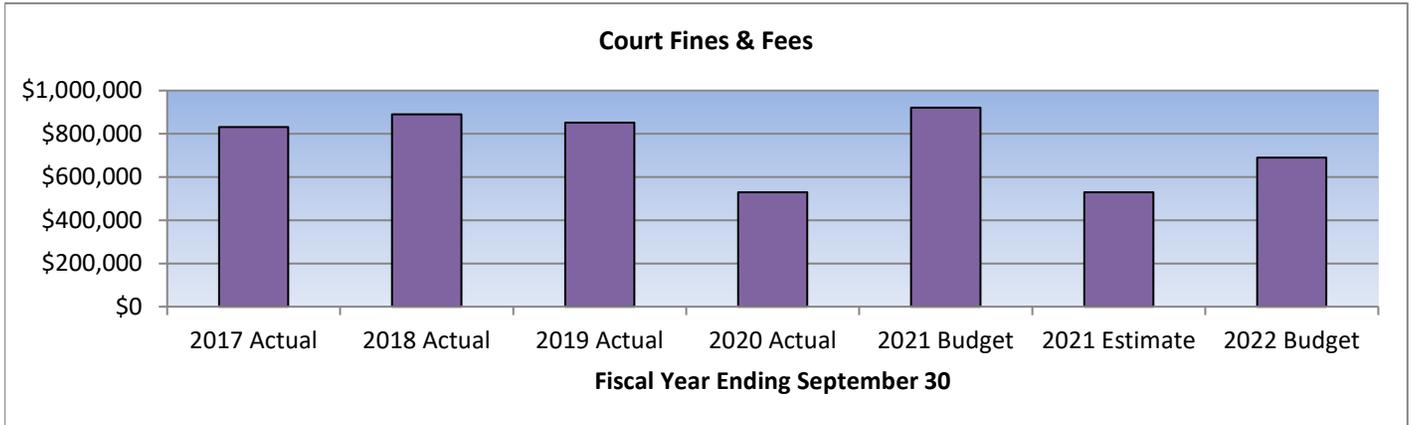


Court Fines & Fees:

2020-21 Budget: \$690,370

2021-22 Budget: \$406,856

Municipal court fines and fees are levied primarily for violations of local ordinances and traffic offenses. This revenue has fallen significantly from prior years. Due to the Covid Pandemic, the revenue from writing tickets declined in 2020, however we are hoping that it will pick back up in the current budget.

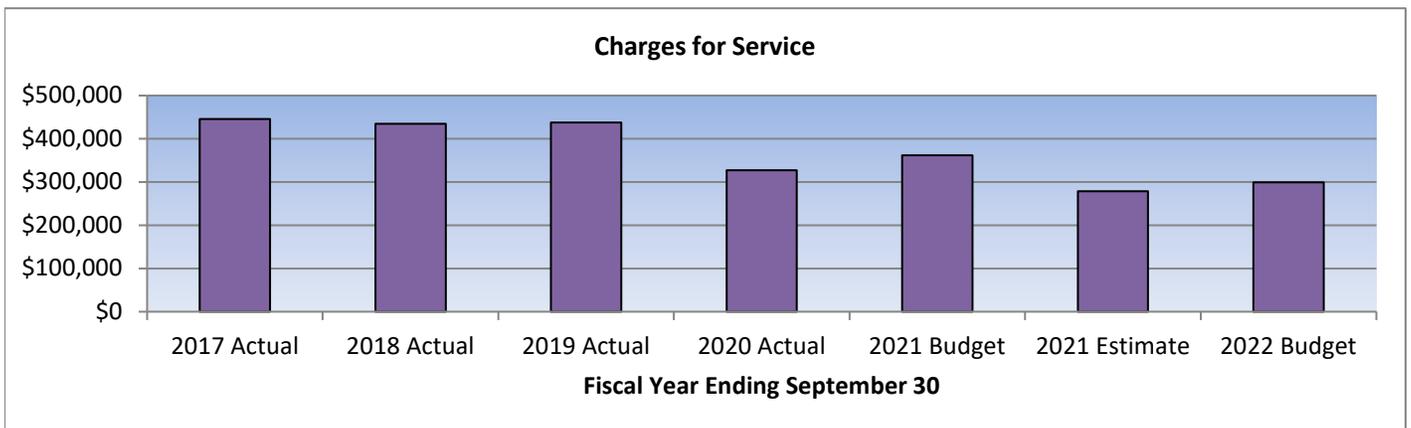


Charges for Service:

2020-21 Budget: \$362,190

2021-22 Budget: \$299,450

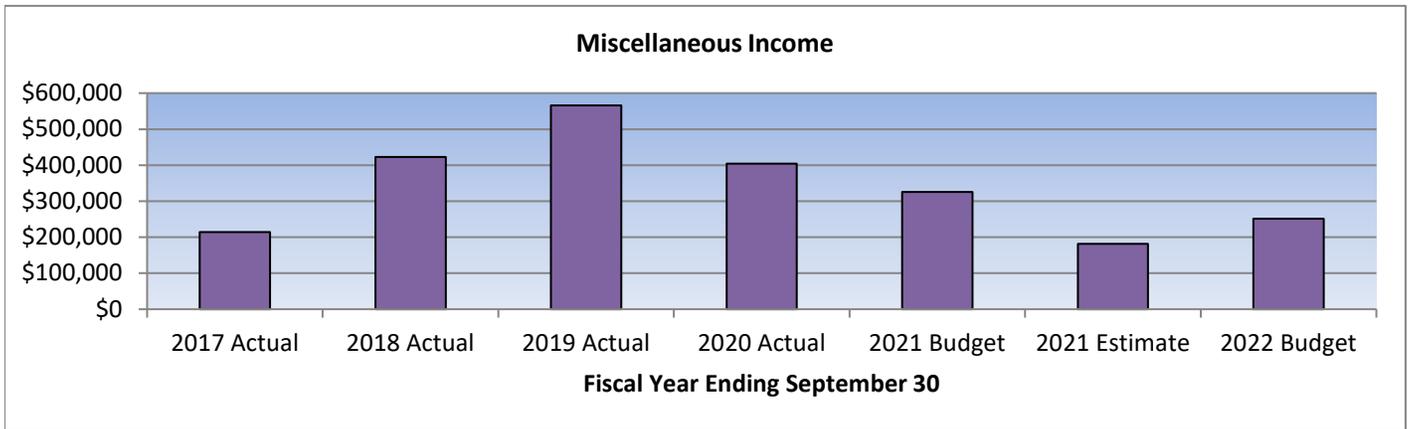
The main revenue in this category is the charge assessed for providing dispatching services to other jurisdictions which are made under inter-local agreements. The City will receive about \$243,200 for these services in FY 2021-22. Other revenues that fall into this category include charges for recreation programs, Civic Center rental fees, Recreation Hall rental fees, and park pavillion rental fees for which \$56,250 has been budgeted. Recreation fees was hit hard with the ban on social gatherings in 2020.



Miscellaneous Income: 2020-21 Budget: \$325,300

2021-22 Budget: \$251,261

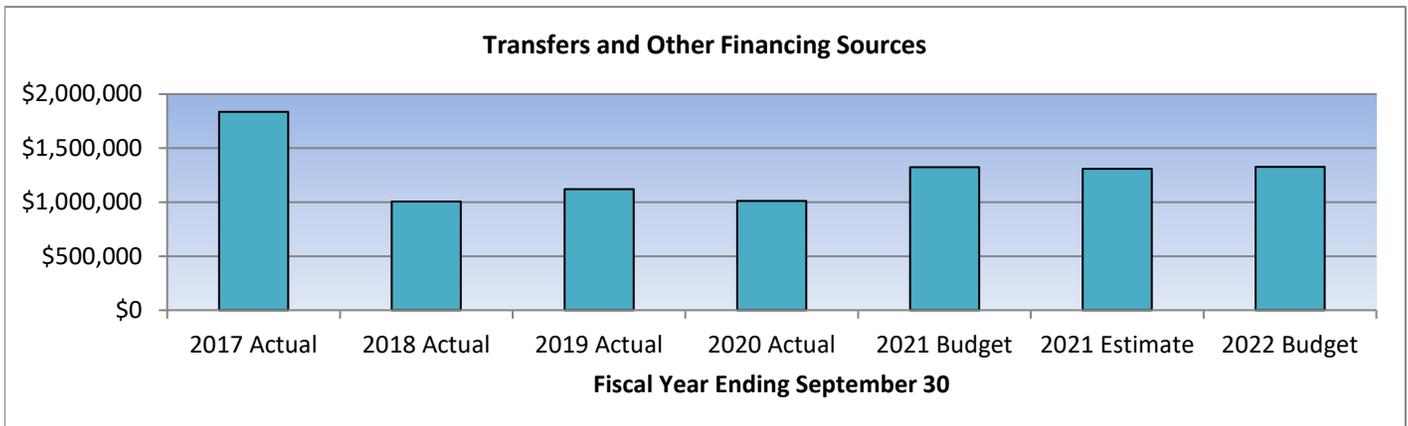
Miscellaneous income includes revenues that could not be classified elsewhere. The principal revenue in this category is the interest that the City earns on its investments. Fixed income security interest rates are about two percent. \$35,000 is budgeted for interest income in FY 2021-22. False alarm fees of \$38,630 are also recorded in this category.



Other Financing Sources: 2020-21 Budget: \$1,322,370

2021-22 Budget: \$1,327,500

The largest revenue in this category is the transfer to the City by the Webster Economic Development Corporation in accordance with an administrative services contract. City staff performs all functions of the WEDC, including economic development activities, accounting services, cash and investment activities, and project management. This revenue category also includes various interfund transfers and planned use of prior years' fund balance. The sharp spike in 2017 was a one-time inflow due to the liquidation of the TIRZ Fund.

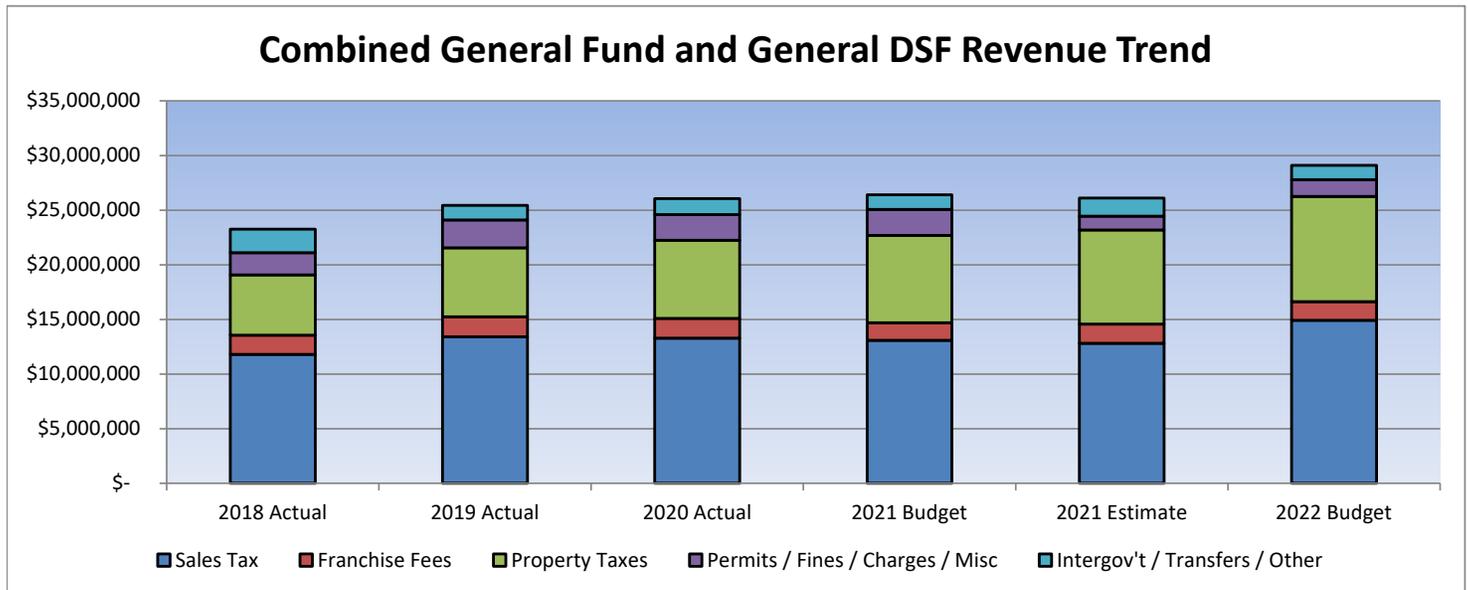


Combined General Fund and General Debt Service Fund Revenue Trend

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Revenues						
Sales Tax	\$ 13,410,874	\$ 13,273,282	\$ 13,086,731	\$ 12,575,000	\$ 12,821,439	\$ 14,913,868
Franchise Fees	1,834,244	1,824,385	1,616,076	1,776,880	1,734,750	1,701,020
Property Taxes	6,290,628	7,132,900	7,981,067	8,804,790	8,621,283	9,641,032
Permits / Fines / Charges / Misc	2,557,383	2,367,310	2,377,217	1,920,790	1,272,608	1,520,184
Intergov't / Transfers / Other ¹	1,336,430	1,449,454	1,340,840	1,639,980	1,639,980	1,327,500
Total Revenue	\$ 25,429,559	\$ 26,047,331	\$ 26,401,931	\$ 26,717,440	\$ 26,090,060	\$ 29,103,604

Note:

¹ Excludes Use of Prior Years' Fund Balance of \$206,720 in FY 2019-2020 Budget and \$12,420 in 2020-2021 Budget



**001 - General Fund
Revenues**

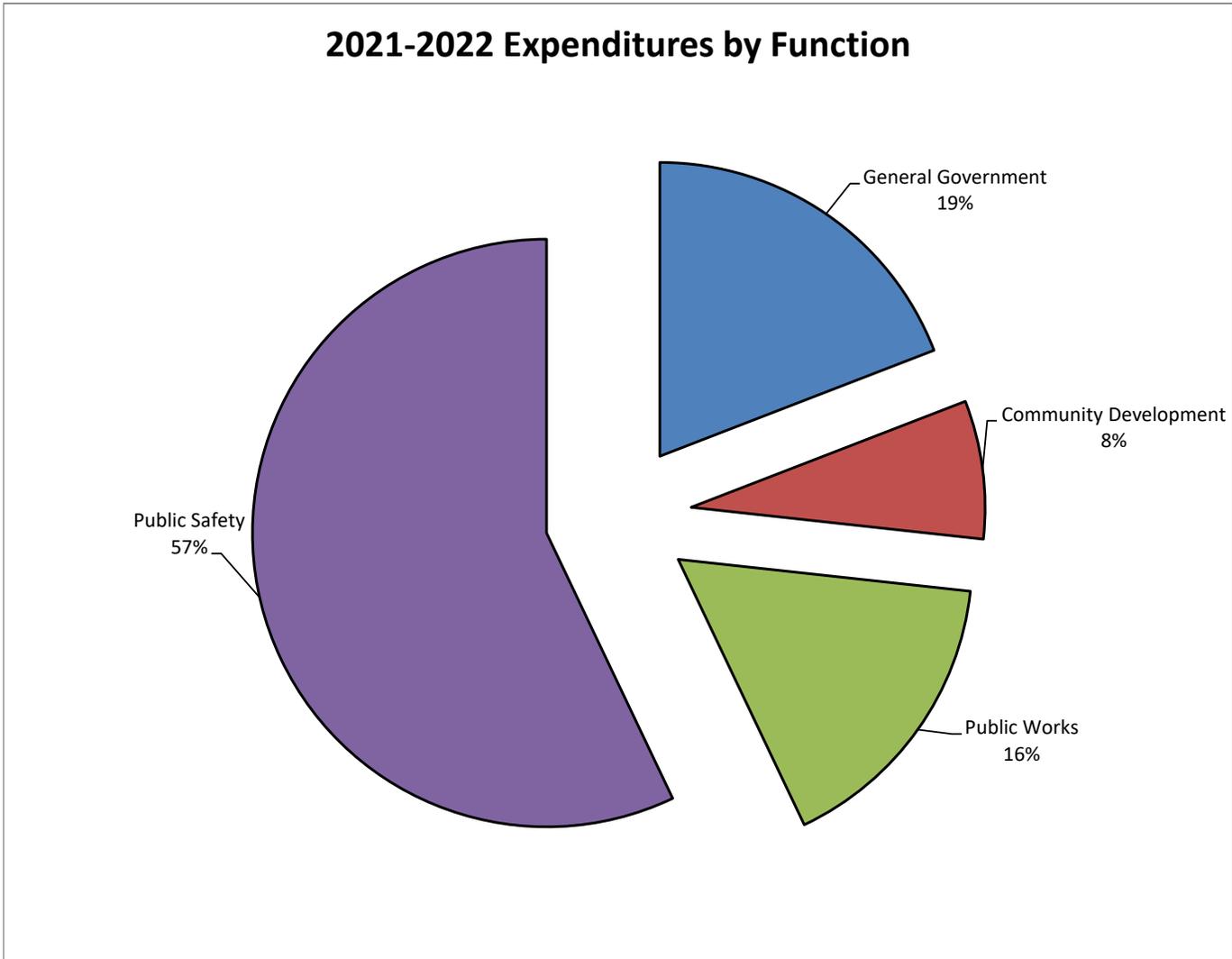
Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Property Taxes					
1010 Current Property Tax	\$ 4,701,261	\$ 5,783,282	\$ 6,413,450	\$ 6,343,516	\$ 6,717,725
1050 Delinquent Property Tax	(44,034)	(168,545)	(105,880)	(144,370)	(98,079)
1200 Penalty and Interest	14,398	23,866	21,120	32,532	25,582
Total Property Taxes	4,671,624	5,638,603	6,328,690	6,231,678	6,645,228
Franchise & Local Taxes					
2010 Sales Tax	13,273,282	13,086,731	12,575,000	12,821,439	14,913,868
2050 Mixed Drink Tax	535,849	424,004	510,770	510,650	490,191
2100 Franchise Tax - Electric	980,694	979,386	980,380	984,510	986,000
2110 Franchise Tax - Natural Gas	48,395	36,709	44,090	35,454	41,160
2120 Franchise Tax - Cable	136,387	96,090	133,990	124,336	125,000
2150 HB1777 Telecommunications Fee	123,061	79,886	107,650	79,800	58,669
Total Franchise & Local Taxes	15,097,668	14,702,807	14,351,880	14,556,189	16,614,888
Permit Fees					
3010 Alarm Registration	17,050	16,900	17,730	14,672	17,631
3050 Construction Permit	308,392	946,479	359,710	363,638	379,546
3100 Fire Protection Permit	43,867	23,068	42,000	44,474	45,000
3150 Food Dealer / Health Permit	53,100	52,900	45,940	54,464	52,000
3200 Mixed Beverage Permit	29,875	33,880	29,220	30,644	34,000
3300 Video Game Permit	5,464	5,265	5,200	4,187	5,019
3345 Ambulance Permit	21,600	18,650	22,600	4,260	17,753
3350 Wrecker Permit	12,150	11,275	11,300	10,875	11,169
Total Permit Fees	491,498	1,108,417.10	533,700	527,214	562,117
Court Fines & Fees					
4010 Court Fine & Fee	768,152	465,578	616,400	253,282	359,430
4050 Warrant Fee	57,503	47,332	51,060	23,587	35,460
4100 City's 10% of State Tax	26,214	15,721	22,910	8,212	11,966
Total Court Fines & Fees	851,869	528,631	690,370	285,081	406,856
Charges for Service					
5050 Recreation Programs	41,314	16,325	36,570	31,293	35,000
5070 Agreement - Nassau Bay	94,614	95,618	95,390	104,247	106,000
5075 Agreement - Lakeview	65,656	52,363	61,080	53,073	53,200
5080 Agreement - Southeast VFD	24,000	24,000	24,000	24,000	24,000
5090 Agreement - CLEMC	57,252	-	57,400	-	-
5095 Agreement - Acadian	121,000	121,000	60,000	53,900	60,000
5350 Civic Center Rental	27,790	14,580	22,230	8,823	17,064
5360 Recreation / Meeting Room Rental	1,130	560	1,010	374	688
5370 Park Rental	4,985	2,700	4,510	2,809	3,498
Total Charges for Service	437,740	327,146	362,190	278,520	299,450

**001 - General Fund
Revenues**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Miscellaneous Income					
6010 Police Fees	2,135	2,337	2,700	2,207	2,226
6015 Alarm Fees	50,525	41,025	38,760	24,341	38,630
6050 Interest Income	271,198	153,784	130,140	32,190	35,000
6070 Unrealized Gain / Loss	72,923	17,276	-	13,840	-
6100 Other Income	152,747	64,119	88,740	65,593	79,000
6120 Insurance Reimbursements	14,305	16,091	35,370	29,807	16,000
6150 Sale of City Assets	1,641	109,781	29,590	13,440	80,404
6300 Cash Over / Short	-	-	-	-	-
Total Miscellaneous Income	565,474	404,413	325,300	181,418	251,261
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	500,000	500,000	500,000
8211 Transfer from HOT Fund	44,400	48,810	100,950	100,950	118,500
8214 Transfer from Street Constr Fund	113,024	-	-	-	-
8219 Transfer from Muni Court Fund	12,000	12,000	9,000	9,000	9,000
8999 Use of PY Fund Balance	-	-	12,420	-	-
Total Other Financing Sources	1,119,424	1,010,810	1,322,370	1,309,950	1,327,500
General Fund	\$ 23,235,296	\$ 23,720,827	\$ 23,914,500	\$ 23,370,050	\$ 26,107,300

General Fund Expenditures by Function

General Government	\$ 5,047,907	19.1%
Community Development	2,006,228	7.6%
Public Works	4,278,353	16.2%
Public Safety	15,057,050	57.1%
Total	\$ 26,389,538	100.0%



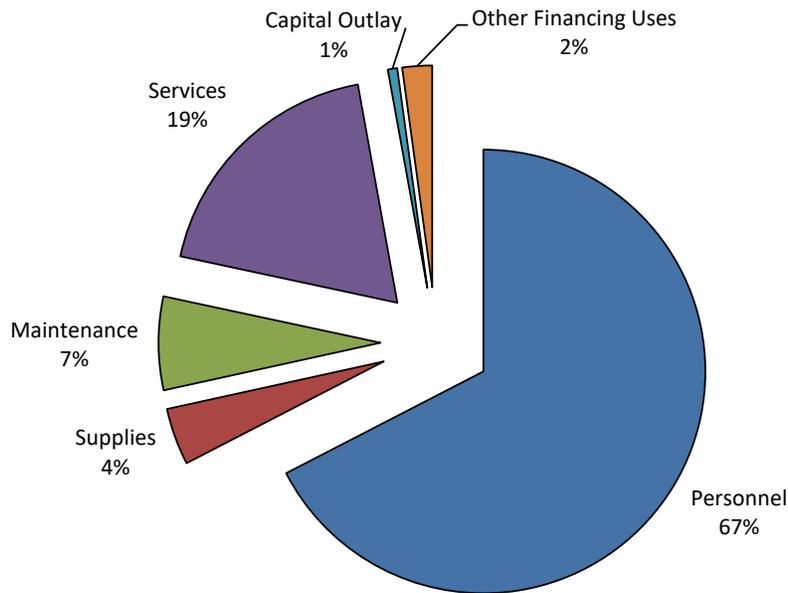
**001 - General Fund
Division Summary**

	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
City Council					
City Council	\$ 563,014	\$ 624,809	\$ 516,900	\$ 349,402	\$ 591,996
City Secretary	707,348	565,499	650,360	585,593	686,745
Total - City Council	1,270,362	1,190,308	1,167,260	934,995	1,278,741
City Manager					
City Manager	762,160	640,008	719,610	629,191	496,771
Total - City Manager	762,160	640,008	719,610	629,191	496,771
Finance					
Finance	1,009,200	931,822	969,610	923,921	1,160,709
Municipal Court	704,896	590,572	721,900	600,191	726,406
Total - Finance	1,714,096	1,522,394	1,691,510	1,524,112	1,887,115
Human Resources					
Human Resources	586,540	456,541	609,300	496,103	548,933
Total - Human Resources	586,540	456,541	609,300	496,103	548,933
Economic Development					
Economic Development	388,249	442,855	456,030	462,863	836,347
Total - Economic Development	388,249	442,855	456,030	462,863	836,347
Community Development					
CD - Administration	682,814	663,192	683,620	637,039	719,622
CD - Building	785,243	779,375	735,170	698,132	761,181
CD - Recreation	464,874	382,482	478,400	342,332	525,425
Total - Community Development	1,932,931	1,825,049	1,897,190	1,677,503	2,006,228
Public Works					
PW - Administration	963,520	979,524	963,272	924,925	1,067,130
PW - Maintenance	1,926,215	2,171,323	1,583,959	1,491,686	1,955,139
PW - Parks Maintenance	1,018,056	1,158,308	1,160,929	994,927	1,256,084
Total - Public Works	3,907,791	4,309,155	3,708,160	3,411,538	4,278,353
Police					
Police - Administration	1,635,261	2,077,898	2,126,148	1,773,713	2,226,663
Police - CID	1,006,465	1,009,747	996,140	858,835	1,055,275
Police - Patrol	4,683,957	4,449,542	4,617,482	4,211,939	5,014,561
Police - Communications	1,513,798	1,300,016	1,429,735	1,300,230	1,588,436
Police - Code Enforcement	-	-	236,830	141,271	193,729
Total - Police	8,839,481	8,837,203	9,406,335	8,285,988	10,078,664
Fire					
Fire - Prevention	1,056,030	737,902	979,493	1,046,749	1,049,539
Fire - Operations	2,989,306	3,186,879	3,420,847	3,119,632	3,728,167
Total - Fire	4,045,336	3,924,781	4,400,340	4,166,381	4,777,706
Emergency Management					
Emergency Management	-	3,287	152,940	119,872	200,680
Total - Emergency Management	-	3,287	152,940	119,872	200,680
General Fund	\$ 23,446,946	\$ 23,151,581	\$ 24,208,675	\$ 21,708,546	\$ 26,389,538

**001 - General Fund
Category Summary**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
0000 Personnel	\$ 16,231,306	\$ 15,914,634	\$ 17,664,485	\$ 16,356,271	\$ 17,790,297
1000 Supplies	813,932	739,258	833,350	595,053	1,093,396
2000 Maintenance	1,321,570	1,293,340	1,256,570	1,124,102	1,795,429
3000 Services	3,982,952	3,589,912	4,367,170	3,556,045	4,958,209
7000 Capital Outlay	142,391	342,707	87,100	77,075	180,700
8000 Other Financing Uses	954,795	1,271,730	-	-	571,507
General Fund	\$ 23,446,946	\$ 23,151,581	\$ 24,208,675	\$ 21,708,546	\$ 26,389,538

2021-2022 Expenditures by Category



001 - General Fund
Line Item Detail

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 10,771,994	\$ 10,526,402	\$ 11,653,235	\$ 10,822,744	\$ 11,697,146
0150 Overtime	590,907	604,577	507,680	649,376	556,490
0200 Taxes	828,375	837,328	947,750	807,913	967,950
0250 Retirement	1,958,703	1,960,510	2,118,200	1,935,727	2,155,542
0300 Group Insurance	1,927,752	1,829,629	2,272,960	1,949,105	2,256,155
0310 W/C Insurance	94,505	105,958	110,380	137,947	102,678
0320 Disability Insurance	59,070	50,230	54,280	53,459	54,336
Total Personnel	16,231,306	15,914,634	17,664,485	16,356,271	17,790,297
Supplies					
1050 Certificate & Award	18,737	12,635	23,490	15,285	24,330
1100 Chemical	14,550	5,696	13,560	15,100	16,060
1200 Fire Prevention Supplies	8,457	4,910	8,700	4,767	8,700
1230 Holiday Supplies	38,316	30,368	33,150	31,982	73,150
1234 July 4 Celebration Committee	37,276	1,391	45,000	-	50,000
1250 Investigative Supplies	4,961	1,608	4,740	1,509	4,990
1300 Kitchen & Janitorial	46,400	46,765	47,820	44,662	54,825
1400 Office & Postage	77,233	65,865	84,830	56,377	88,380
1450 Office Furnishings	30,898	136,946	4,200	2,422	12,500
1600 Safety & Health	31,944	37,935	47,890	27,861	53,010
1650 Shop Supplies	3,275	7,127	6,100	6,284	7,100
1700 Small Tools & Equipment	212,305	164,970	256,150	198,588	368,205
1850 Uniform & Apparel	134,290	113,915	122,280	91,268	155,545
1900 Vehicle & Eqpt. Supplies	155,290	109,127	135,440	98,948	176,601
Total Supplies	813,932	739,258	833,350	595,053	1,093,396
Maintenance					
2050 Building Maintenance	361,887	362,220	328,770	329,887	446,800
2100 Property Maintenance	133,974	134,540	110,000	77,376	215,000
2150 K-9 Maintenance	5,818	4,741	-	-	25,500
2200 Machine & Eqpt. Maintenance	34,461	42,613	59,850	40,001	54,550
2250 Signage Maintenance	40,461	54,101	39,000	55,052	90,500
2300 Street Maintenance	238,086	223,063	120,000	120,000	110,000
2450 Vehicle Maintenance	235,947	122,746	203,230	146,256	193,755
2900 Service Contracts	242,175	301,917	348,310	355,530	611,914
2910 OSSI Support Services	28,761	47,399	47,410	-	47,410
Total Maintenance	1,321,570	1,293,340	1,256,570	1,124,102	1,795,429

001 - General Fund
Line Item Detail

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Services					
3010 Animal Control	17,514	19,279	18,000	10,300	30,500
3030 Attorney	341,226	421,622	260,000	164,949	260,000
3050 Auditor	39,073	46,677	40,950	40,950	42,300
3060 Contract Services	97,556	101,629	221,500	158,659	212,500
3070 Personnel Services	97,318	67,665	98,000	70,000	108,000
3080 Financial	80,647	101,049	98,360	84,210	89,390
3090 Codification	3,435	2,935	4,740	3,279	4,740
3110 Communication	158,194	173,051	179,330	134,032	178,622
3130 Consultant / Prof. Services	66,695	117,357	97,420	100,191	106,100
3150 Court	61,670	32,498	70,030	28,763	51,030
3160 Deployment Expense	5,007	2,189	-	3,724	-
3170 Disposal	478	199	1,000	-	1,000
3190 Dues, Subscriptions, Books	53,406	46,734	57,160	45,823	59,603
3210 Election	6,015	8,237	19,800	19,331	8,800
3230 EMS Services	394,000	408,828	708,000	619,500	743,400
3240 Investigative Services	1,720	3,963	6,840	6,243	9,040
3250 Employee Program	84,196	64,533	108,730	66,730	99,403
3290 Fire Services	1,978	1,897	6,000	7,626	6,000
3310 General Insurance	213,707	233,786	219,980	249,633	237,191
3312 Sec125 Admin Fees	-	-	-	-	-
3330 Janitorial Services	107,239	96,337	107,040	90,143	107,170
3340 Medical Services	5,228	-	1,000	-	-
3350 Jury Trials	3,430	1,496	4,800	1,660	4,800
3390 Mosquito Control	7,503	5,219	15,500	7,365	12,000
3430 Legal Notices	13,182	1,466	16,000	5,234	16,000
3440 Technology Services	19,462	20,794	27,130	5,531	27,130
3470 Pre-Employment	17,236	14,767	13,500	13,500	15,238
3490 Printing	28,803	20,932	35,770	27,187	40,270
3510 Prisoner Support	6,048	4,274	10,950	2,802	8,950
3530 Professional Development	272,213	119,578	335,650	192,645	368,160
3570 Publications	5,182	18,159	-	-	-
3590 Public Relations	61,347	31,727	110,350	56,137	110,950
3600 Recreation Program	77,763	62,918	95,510	23,737	98,710
3610 Recycling	642	794	700	678	700
3630 Rentals	13,164	8,646	9,200	7,921	12,000
3670 Street Lights	202,178	170,384	200,000	170,200	200,000
3690 Tax Appraisal	53,696	60,600	60,000	61,620	66,000
3710 Tax Collection	6,691	6,991	7,000	9,348	9,500
3750 Uniform Service	13,849	22,399	24,730	22,453	24,830
3770 Utilities	284,659	233,925	238,740	189,203	248,602
3780 Water Charges	49,147	70,227	61,700	64,189	71,006
3790 Warrant Collection	1,774	1,740	2,250	103	2,250
3795 Economic Development Initiatives	-	-	-	-	360,628
3810 City Council Contingency	26,600	26,787	26,000	9,252	26,000
3820 City Manager Contingency	19,486	3,396	40,000	5,590	40,000
3870 Emergency Management	-	3,287	-	-	-
3880 Information Technology	962,595	728,940	707,810	775,604	839,696
Total Services	3,982,952	3,589,912	4,367,170	3,556,045	4,958,209

001 - General Fund
Line Item Detail

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Capital Outlay					
7050 Building & Property	-	-	57,100	44,780	153,200
7100 Computer System	6,995	-	-	-	2,500
7200 Machine & Equipment	135,396	8,695	-	-	-
7250 Vehicles	-	334,012	30,000	32,295	25,000
Total Capital Outlay	142,391	342,707	87,100	77,075	180,700
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	788,070	666,730	-	-	571,507
8009 Transfer to Parks & Landscp Fund	125,000	605,000	-	-	-
8042 Transfer to Grant Fund	13,904	-	-	-	-
8075 Transfer to Emer Mgmt Fund	27,821	-	-	-	-
Total Other Financing Uses	954,795	1,271,730	-	-	571,507
General Fund	\$ 23,446,946	\$ 23,151,581	\$ 24,208,675	\$ 21,708,546	\$ 26,389,538

General Government Function

DIVISIONS

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

MISSION

The mission of the various administrative divisions that make up the General Government function is to effectively execute policies, programs, and directives of the City in a practical, accountable, and transparent manner.

SIGNIFICANT GENERAL GOVERNMENT ACHIEVEMENTS DURING FY 2020-2021

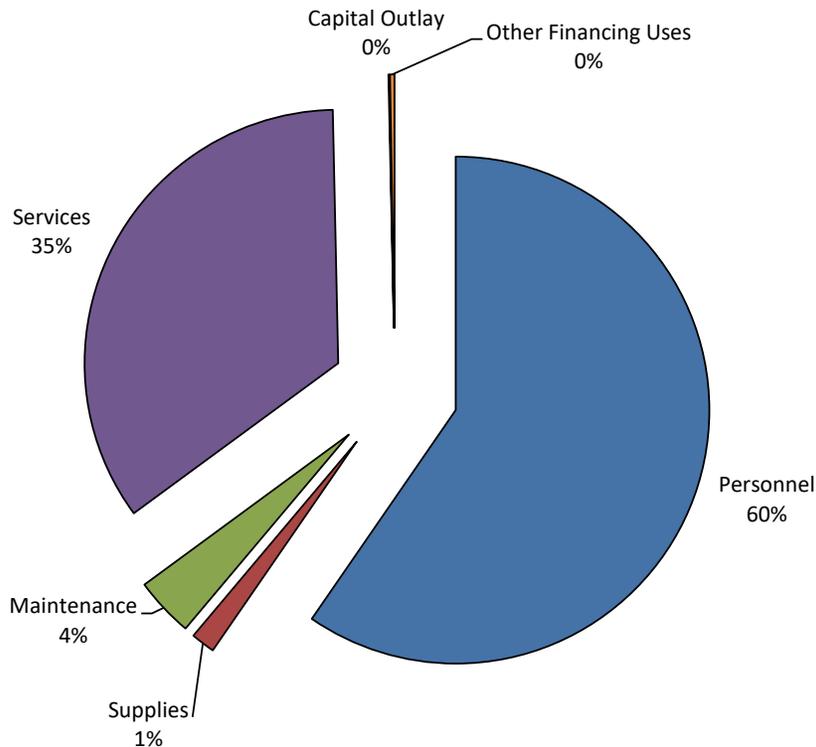
- Launched Destination Development with recruitment and groundbreaking of Great Wolf Lodge
- Facilitated Wycoff Development's acquisition and development of NASA Bypass Business Park and recruitment of Absolute Volleyball Academy
- Prepared a fiscally sustainable annual budget in accordance with the City Charter
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for September 30, 2020
- Received the GFOA Distinguished Budget Presentation Award for the Annual Budget for Fiscal Year 2020-2021

City Council Goals That Are Addressed In The FY 2021-2022 Annual Budget	City Council	City Secretary	City Manager	Finance	Municipal Court	Human Resources	Economic Development
4.4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities							✓
7.8 – Maintain a strong, fiscally sustainable organization	✓	✓	✓	✓	✓	✓	✓

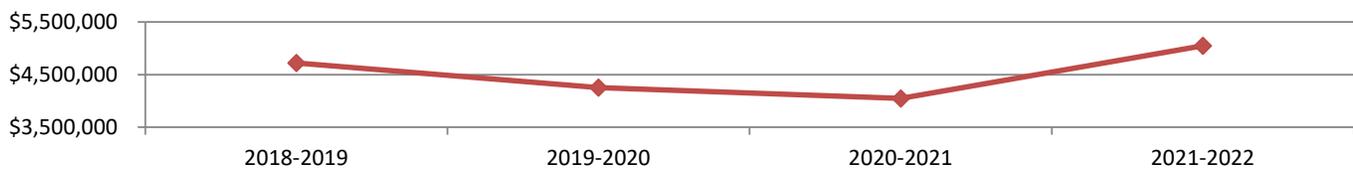
General Government Function Expenditure Summary

Object	Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
0000	Personnel	\$ 3,165,274	\$ 2,844,166	\$ 3,118,040	\$ 2,890,422	\$ 3,008,647
1000	Supplies	60,115	56,739	73,640	51,184	77,284
2000	Maintenance	96,718	85,907	82,350	79,347	191,014
3000	Services	1,362,500	1,250,494	1,369,680	1,026,311	1,753,662
7000	Capital Outlay	-	-	-	-	2,500
8000	Other Financing Uses	36,800	14,800	-	-	14,800
General Government Function		\$ 4,721,407	\$ 4,252,106	\$ 4,643,710	\$ 4,047,264	\$ 5,047,907

2021-2022 Expenditures by Category



Expenditure Trend



**General Government Function
Line Item Detail**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 2,335,014	\$ 2,085,799	\$ 2,243,810	\$ 2,079,451	\$ 2,173,833
0150 Overtime	3,725	10,421	2,250	2,549	3,750
0200 Taxes	161,773	149,347	177,740	149,629	172,494
0250 Retirement	384,316	349,715	379,520	355,256	358,925
0300 Group Insurance	263,687	234,430	298,940	286,443	287,212
0310 W/C Insurance	5,020	5,664	5,650	6,819	2,541
0320 Disability Insurance	11,739	8,790	10,130	10,275	9,892
Total Personnel	3,165,274	2,844,166	3,118,040	2,890,422	3,008,647
Supplies					
1050 Certificate & Award	14,560	11,569	19,340	11,640	19,330
1230 Holiday Supplies	167	150	800	563	800
1300 Kitchen & Janitorial	6,005	7,319	8,130	6,334	7,885
1400 Office & Postage	34,923	31,326	33,950	22,089	31,750
1450 Office Furnishings	1,688	3,662	200	615	4,200
1700 Small Tools & Equipment	988	1,950	8,100	7,915	9,409
1850 Uniform & Apparel	1,184	216	2,550	1,500	3,110
1900 Vehicle & Eqpt. Supplies	600	547	570	528	800
Total Supplies	60,115	56,739	73,640	51,184	77,284
Maintenance					
2050 Building Maintenance	3,294	2,500	3,700	3,340	3,700
2200 Machine & Eqpt. Maintenance	189	1,296	1,120	1,107	1,190
2450 Vehicle Maintenance	290	281	1,000	-	500
2900 Service Contracts	92,945	81,830	76,530	74,900	185,624
Total Maintenance	96,718	85,907	82,350	79,347	191,014

**General Government Function
Line Item Detail**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Services					
3030 Attorney	341,226	421,622	260,000	164,949	260,000
3050 Auditor	39,073	46,677	40,950	40,950	42,300
3080 Financial	80,647	101,049	98,360	84,210	89,390
3090 Codification	3,435	2,935	4,740	3,279	4,740
3110 Communication	14,843	13,560	13,170	13,134	14,170
3130 Consultant / Prof. Services	33,000	5,000	44,420	38,100	5,600
3150 Court	61,670	32,498	70,030	28,763	51,030
3170 Disposal	478	199	1,000	-	1,000
3190 Dues, Subscriptions, Books	17,589	17,045	20,690	13,566	19,818
3210 Election	6,015	8,237	19,800	19,331	8,800
3250 Employee Program	84,196	64,533	108,730	66,730	99,403
3310 General Insurance	41,758	42,127	40,010	43,107	38,303
3312 Sec125 Admin Fees	-	-	-	-	-
3330 Janitorial Services	18,182	17,424	17,430	17,818	17,560
3350 Jury Trials	3,430	1,496	4,800	1,660	4,800
3430 Legal Notices	13,182	1,466	16,000	5,234	16,000
3470 Pre-Employment	17,236	14,767	13,500	13,500	15,238
3490 Printing	23,727	19,018	27,280	22,286	26,980
3530 Professional Development	69,475	35,904	99,780	41,004	96,240
3570 Publications	5,182	18,159	-	-	-
3590 Public Relations	22,836	15,027	55,100	32,648	55,600
3690 Tax Appraisal	53,696	60,600	60,000	61,620	66,000
3710 Tax Collection	6,691	6,991	7,000	9,348	9,500
3770 Utilities	99,182	72,260	73,530	67,401	93,839
3780 Water Charges	3,651	4,257	4,690	4,426	4,826
3790 Warrant Collection	1,774	1,740	2,250	103	2,250
3795 Economic Development Initiatives	-	-	-	-	360,628
3810 City Council Contingency	26,600	26,787	26,000	9,252	26,000
3820 City Manager Contingency	19,486	3,396	40,000	5,590	40,000
3880 Information Technology	254,240	195,720	200,420	218,302	283,647
Total Services	1,362,500	1,250,494	1,369,680	1,026,311	1,753,662
Capital Outlay					
7100 Computer System	-	-	-	-	2,500
Total Capital Outlay	-	-	-	-	2,500
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	36,800	14,800	-	-	14,800
8014 Transfer to Street Constr Fund	-	-	-	-	-
Total Other Financing Uses	36,800	14,800	-	-	14,800
General Government Function	\$ 4,721,407	\$ 4,252,106	\$ 4,643,710	\$ 4,047,264	\$ 5,047,907

City Council

DIVISION DESCRIPTION

The mission of the City Council division is to maintain Webster as a “Quality of Life City” through continued excellence in representation and commitment to its citizens. The City Council is the legislative body which sets policy and priorities for the City. It consists of a Mayor and six Council members. The Mayor and City Council are elected at large by the citizens for three year, staggered terms. City Council passes, amends, and repeals all ordinances, policies, rules, and regulations for the good of government, peace, and order of the City as may be necessary.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.8: Maintain a strong, fiscally sustainable organization

Goal: Provide beneficial municipal services with accountable management practices

Action Item: Prioritize goals and programs for the City that are fiscally responsible

Goal: Protect the safety, health, and welfare of citizens and employees

Action Item: Continue proactive programs for seniors and youth of the community

Goal: Identify and promote the long-term objectives for the City

Action Item: Direct long-term planning for budgeting and capital improvement projects

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- City Council budget remains flat over the 2020-2021 budget.
- The City Council will upgrade the AV system in the council chambers.

<u>WORKLOAD MEASURES</u>	<u>2019-2020 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Number of regular City Council meetings	20	20	20	20
Number of special City Council meetings	7	5	5	5

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
0200 Taxes	4,415	4,791	5,180	5,180	5,180
0310 W/C Insurance	54	66	70	65	70
Total Personnel	58,469	58,857	59,250	59,245	59,250
Supplies					
1050 Certificate & Award	1,742	45	4,000	300	4,000
1400 Office & Postage	10,305	678	5,300	500	5,300
1450 Office Furnishings	-	-	200	50	200
1850 Uniform and Apparel	932	216	1,800	1,000	1,800
Total Supplies	12,979	939	11,300	1,850	11,300
Services					
3030 Attorney	341,226	421,622	260,000	164,949	260,000
3050 Auditor	39,073	46,677	40,950	40,950	42,300
3110 Communication	4,561	3,457	3,850	3,191	3,950
3190 Dues, Subscriptions, Books	4,394	5,648	4,900	1,038	4,900
3310 General Insurance	21,444	18,245	17,280	18,791	11,822
3330 Janitorial Services	2,426	2,628	2,640	2,640	2,640
3490 Printing	591	1,052	800	600	800
3530 Professional Development	15,291	13,300	25,000	8,000	25,000
3590 Public Relations	20,932	14,654	53,800	29,471	53,800
3770 Utilities	15,028	10,943	11,130	9,425	15,234
3810 City Council Contingency	26,600	26,787	26,000	9,252	26,000
3880 Information Technology					75,000
Total Services	491,566	565,013	446,350	288,307	521,446
City Council	\$ 563,014	\$ 624,809	\$ 516,900	\$ 349,402	\$ 591,996

City Secretary

DIVISION DESCRIPTION

The mission of the City Secretary division is to execute City Council policies, programs, and directives; ensure the accuracy and integrity of all City records; and respond promptly to citizen inquiries and requests. A statutory position required by State law and City Charter, the activities of the division include the development of all City Council and Webster Economic Development Corporation agendas and acting as Chief Administrator of municipal elections. The division is also responsible for legal notifications, public information, issuing various licenses and permits, and all receptionist duties.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.8: Maintain a strong, fiscally sustainable organization

Goal: Expand marketing efforts to keep the community informed

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

Goal: Develop staff skills and provide a high level of service to citizens

Action: Provide training opportunities to staff both in the office and offsite

Goal: Ensure compliance with all Federal and State laws

Action Item: Implement changes as a result of new legislation

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Group insurance expenditures increase with a change to the coverage selected by employees
- Information technology expenditures increase to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	2019-2020	2020-2021	2020-2021	2021-2022
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of agenda packets prepared	27	25	30	27
Number of pages imaged	82,000	90,000	80,000	90,000
Number of pounds of records removed and destroyed	3,600	5,000	3,500	5,000

PERFORMANCE MEASURES

Responses to records requests within ten days of receipt	0%	100%	100%	100%
Percent of council minutes transcribed within four days	0%	100%	100%	100%
Collect payments for fees within three months of mailing	0%	100%	100%	100%

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

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 348,746	\$ 303,713	\$ 308,480	\$ 284,455	\$ 330,760
0150 Overtime	1,924	2,081	1,000	2,199	2,500
0200 Taxes	25,950	21,464	24,580	20,155	26,394
0250 Retirement	61,546	54,380	55,550	53,865	59,820
0300 Group Insurance	61,202	46,370	66,080	63,814	67,610
0310 W/C Insurance	496	500	440	390	356
0320 Disability Insurance	1,898	1,143	1,480	1,543	1,611
Total Personnel	501,762	429,651	457,610	426,421	489,051
Supplies					
1230 Holiday Supplies	167	150	800	563	800
1300 Kitchen & Janitorial	1,267	1,464	1,620	1,473	1,520
1400 Office & Postage	4,476	4,286	4,500	1,651	4,500
1450 Office Furnishings	1,688	-	-	565	4,000
1700 Small Tools & Equipment	718	174	1,000	-	1,000
Total Supplies	8,316	6,074	7,920	4,252	11,820
Maintenance					
2900 Service Contracts	43,697	18,151	20,120	18,000	20,120
Total Maintenance	43,697	18,151	20,120	18,000	20,120
Services					
3090 Codification	3,435	2,935	4,740	3,279	4,740
3110 Communication	1,873	1,596	1,610	1,563	1,610
3170 Disposal	478	199	1,000	-	1,000
3190 Dues, Subscriptions, Books	2,173	1,168	2,450	-	2,750
3210 Election	6,015	8,237	19,800	19,331	8,800
3310 General Insurance	2,722	3,019	3,060	3,109	3,642
3330 Janitorial Services	3,260	3,027	3,040	3,126	3,040
3430 Legal Notices	13,182	1,466	16,000	5,234	16,000
3490 Printing	17,251	11,697	18,000	16,570	18,000
3530 Professional Development	14,855	4,858	19,300	9,521	24,765
3770 Utilities	17,255	12,578	12,810	12,535	17,055
3780 Water Charges	784	843	940	692	961
3880 Information Technology	70,290	60,000	61,960	61,960	63,391
Total Services	153,573	111,623	164,710	136,920	165,754
City Secretary	\$ 707,348	\$ 565,499	\$ 650,360	\$ 585,593	\$ 686,745

City Manager

DIVISION DESCRIPTION

It is the mission of the City Manager's Office to effectively execute City Council policies, programs, and directives and to conduct City operations in a practical and efficient manner. The Mayor and City Council appoint the City Manager to lead the daily operations of the City. The City Manager is accountable to the City Council and responsible for the administration of all City affairs as charged by the City Charter. The City Manager also acts as Executive Director of the Webster Economic Development Corporation.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.8: Maintain a strong, fiscally sustainable organization

Goal: Present a fiscally sustainable annual budget to City Council for adoption that meets the needs of a growing City

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

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

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

Goal: Promote economic development and tourism

Action Item: Guide staff in developing a robust economic development and tourism program to encourage the continued growth of the economy of the community

Goal: Continue to improve the appearance of the community through Code Enforcement and community enhancement and beautification efforts

Action Item: Guide staff to continually monitor the appearance and attractiveness of the City, identifying projects and funding for enhancement

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Personnel costs reduced with the removal of the Assistant City Manager position

<u>WORKLOAD MEASURES</u>	2019-2020	2020-2021	2020-2021	2021-2022
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Planning Session directives presented for Council action	8	8	8	8
Staff meetings and exercises for disaster preparedness	2	2	2	2
Number of departmental meetings held	364	260	300	350

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
City Manager	1.00	1.00	1.00	1.00
Administrative Assistant	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 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 521,592	\$ 432,549	\$ 471,840	\$ 438,018	\$ 307,388
0150 Overtime	36	3,524	50	-	50
0200 Taxes	27,049	26,939	36,640	24,001	23,879
0250 Retirement	91,254	76,784	84,700	77,658	55,185
0300 Group Insurance	26,016	31,162	30,350	32,427	8,080
0310 W/C Insurance	2,533	3,022	3,160	4,205	330
0320 Disability Insurance	2,327	1,680	2,210	2,316	1,446
Total Personnel	670,807	575,660	628,950	578,625	396,358
Supplies					
1300 Kitchen & Janitorial	282	867	980	437	970
1400 Office & Postage	899	1,612	1,450	738	1,450
1450 Office Furnishings	-	-	-	-	-
1700 Small Tools & Equipment	-	1,127	1,100	-	1,000
1900 Vehicle & Eqpt. Supplies	600	547	570	528	800
Total Supplies	1,781	4,153	4,100	1,703	4,220
Maintenance					
2450 Vehicle Maintenance	290	281	1,000	-	500
Total Maintenance	290	281	1,000	-	500
Services					
3110 Communication	2,337	2,980	2,200	2,870	2,180
3190 Dues, Subscriptions, Books	3,437	3,260	4,900	5,521	3,100
3310 General Insurance	4,397	6,434	6,200	8,351	5,803
3330 Janitorial Services	1,084	1,068	1,080	968	1,080
3490 Printing	278	328	1,300	-	1,000
3530 Professional Development	7,069	8,913	10,500	3,762	6,500
3590 Public Relations	787	-	500	2,377	1,000
3770 Utilities	6,126	4,462	4,550	3,420	5,570
3780 Water Charges	151	503	560	513	580
3820 City Manager Contingency	19,486	3,396	40,000	5,590	40,000
3880 Information Technology	7,330	13,770	13,770	15,491	14,080
Total Services	52,482	45,114	85,560	48,863	80,893
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	36,800	14,800	-	-	14,800
Total Other Financing Uses	36,800	14,800	-	-	14,800
City Manager	\$ 762,160	\$ 640,008	\$ 719,610	\$ 629,191	\$ 496,771

Finance

DIVISION DESCRIPTION

The Finance division is responsible for providing fiscal control and guidance for all financial transactions of the City while complying with all applicable local, state, and federal regulations. This division accounts for all assets of the City through the following functions: purchasing, accounts payable, accounts receivable, payroll, utility billings, cash collections, project accounting, budget monitoring, financial reporting, investments and investment reporting, and the capital asset records program. Development of the City's annual financial reports and annual budget are also primary responsibilities of this division.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.8: Maintain a strong, fiscally sustainable organization

Goal: Provide accurate and timely financial reporting and budgeting

Action Item: Receive GFOA excellence in financial reporting certificate and distinguished budget presentation awards. Achieve the Comptrollers Transparency award.

Goal: Develop enhanced and efficient processes for finance functions

Action Item: Utilize new technology and best practices by improving current software features to streamline cash collections, disbursements, and recording of transactions. Implement new software to meet the changed requirements in Budget Development and reporting.

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

Action Item: Create the framework for an objective analysis of all economic development grants and incentives. Create Grants policy and process to track and manage city funding and reporting requirements

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Salaries increased this year with the hire of two highly qualified management-level accountants. Reclassification of two Accounting Technician positions to provide an upward mobility path for retaining employees and, when needed, attract better candidates
- Tax appraisal charges climb with an increase to the rate charged for the service by the Harris County Appraisal District
- Service Contracts increase with the purchase of software needed to comply with the Government Finance Officers Association changes to how the budget is presented.

<u>WORKLOAD MEASURES</u>	<u>2019-2020 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Number of payrolls processed	27	27	30	27
Number of accounts payable checks processed	5,394	7,500	7,488	7,500
Number of utility bills processed	18,000	19,500	19,284	19,500

PERFORMANCE MEASURES

Monthly closeouts within two weeks of month end	11	12	10	12
Vendor payments processed within two weeks of receipt	95%	100%	95%	100%
Reconciliation of all cash transactions on a daily basis	100%	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Director of Finance	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	
Assistant Director of Finance				1.00
Senior Accountant	1.00	1.00	1.00	1.00
Accounting Technician I				1.00
Accounting Technician II				1.00
Accounting Technician III				1.00
Accounting Technician	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 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 522,078	\$ 449,005	\$ 482,230	\$ 452,285	\$ 523,960
0150 Overtime	-	1,602	-	350	-
0200 Taxes	37,960	31,405	37,970	32,392	41,163
0250 Retirement	91,634	80,311	86,560	82,480	94,051
0300 Group Insurance	56,082	50,536	52,900	58,278	75,372
0310 W/C Insurance	705	736	680	740	573
0320 Disability Insurance	2,968	2,159	2,330	2,521	2,600
Total Personnel	711,426	615,754	662,670	629,046	737,719
Supplies					
1300 Kitchen & Janitorial	1,618	1,784	1,950	1,461	1,825
1400 Office & Postage	9,520	16,667	11,000	11,000	10,600
1850 Uniform & Apparel	-	-	-	-	810
Total Supplies	11,138	18,451	12,950	12,461	13,235
Maintenance					
2200 Machine & Eqpt. Maintenance	189	1,296	1,120	1,107	1,190
2900 Service Contracts	36,786	50,640	42,510	43,000	142,545
Total Maintenance	36,976	51,936	43,630	44,107	143,735
Services					
3080 Financial	70,932	94,392	88,360	84,210	79,390
3110 Communication	4,171	4,187	4,080	4,210	4,800
3190 Dues, Subscriptions, Books	4,552	3,219	4,450	4,450	5,596
3310 General Insurance	7,385	8,561	7,660	6,807	10,327
3330 Janitorial Services	5,063	4,368	4,330	4,902	4,380
3490 Printing	3,885	4,927	4,450	3,840	4,450
3530 Professional Development	6,939	4,057	14,830	3,000	18,525
3690 Tax Appraisal	53,696	60,600	60,000	61,620	66,000
3710 Tax Collection	6,691	6,991	7,000	9,348	9,500
3770 Utilities	32,170	17,987	18,270	19,270	22,770
3780 Water Charges	996	1,062	1,130	1,320	1,158
3880 Information Technology	53,180	35,330	35,800	35,330	36,624
Total Services	249,660	245,681	250,360	238,307	263,520
Capital Outlay					
7100 Computer System	-	-	-	-	2,500
Total Capital Outlay	-	-	-	-	2,500
Finance	\$ 1,009,200	\$ 931,822	\$ 969,610	\$ 923,921	\$ 1,160,709

Municipal Court

DIVISION DESCRIPTION

The primary function of the Municipal Court division is to process all Class 'C' criminal charges filed by the Police Department, Fire Marshal, and Code Enforcement Officers. These include charges filed under the Texas Transportation Code, Penal Code, Alcoholic Beverage Code, Health and Safety Code, Education Code, and Webster Code of Ordinances.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.8: Maintain a strong, fiscally sustainable organization

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

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

Goal: Emphasize training and promote certifications

Action Item: Support and assist staff in pursuit of the next level of certification in the Texas Court Clerks Certification Program

Goal: Increase efficiencies within the records processing and documentation activities

Action Item: Research ways to increase the number of warrants that are cleared

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Remainder of the budget is flat

<u>WORKLOAD MEASURES</u>	<u>2019-2020 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Number of cases filed	2,960	6,000	3,500	5,000
Number of dispositions	3,580	6,000	3,500	5,000
Number of warrants issued	1,630	1,800	1,500	1,900

PERFORMANCE MEASURES

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

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Court Administrator	1.00	1.00	1.00	1.00
Deputy Court Administrator	1.00	1.00	1.00	1.00
Court Docket Specialist	1.00	1.00	1.00	1.00
Deputy Court Clerk	2.00	2.00	2.00	2.00
Total Employees (Full-Time Equivalents)	5.00	5.00	5.00	5.00

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 367,547	\$ 322,094	\$ 369,540	\$ 325,540	\$ 401,081
0200 Taxes	27,706	25,214	29,530	29,530	32,123
0250 Retirement	48,135	44,059	52,380	47,380	49,736
0300 Group Insurance	62,996	51,087	67,430	50,430	53,970
0310 W/C Insurance	473	510	510	510	510
0320 Disability Insurance	1,598	1,238	1,400	1,400	1,546
Total Personnel	508,455	444,202	520,790	454,790	538,966
Supplies					
1300 Kitchen & Janitorial	1,267	1,448	1,620	1,546	1,620
1400 Office & Postage	6,263	5,207	7,400	4,700	6,100
1450 Office Furnishings	-	3,662	-	-	-
Total Supplies	7,530	10,317	9,020	6,246	7,720
Maintenance					
2050 Building Maintenance	3,294	2,500	3,700	3,340	3,700
2900 Service Contracts	12,462	13,039	13,900	13,900	14,595
Total Maintenance	15,756	15,539	17,600	17,240	18,295
Services					
3080 Financial	9,715	6,657	10,000	-	10,000
3110 Communication	1,005	608	650	370	680
3150 Court	61,670	32,498	70,030	28,763	51,030
3190 Dues, Subscriptions, Books	215	855	1,130	-	1,130
3310 General Insurance	3,698	3,526	3,590	3,732	4,144
3330 Janitorial Services	3,968	3,951	3,960	3,948	3,960
3350 Jury Trials	3,430	1,496	4,800	1,660	4,800
3490 Printing	1,722	1,014	2,480	1,026	2,480
3530 Professional Development	3,390	1,497	5,950	1,426	5,950
3770 Utilities	15,034	16,419	16,720	14,355	20,865
3780 Water Charges	784	843	940	802	961
3790 Warrant Collection	1,774	1,740	2,250	103	2,250
3880 Information Technology	66,750	49,410	51,990	65,730	53,175
Total Services	173,155	120,514	174,490	121,915	161,425
Municipal Court	\$ 704,896	\$ 590,572	\$ 721,900	\$ 600,191	\$ 726,406

Human Resources

DIVISION DESCRIPTION

The mission of the Human Resources division is to provide support to the City's operating departments through the efficient and effective administration of personnel policy and through the execution of strategic human resources programs. The division supports a comprehensive range of personnel services, many driven by evolving state and federal legislation. Human Resources develops and interprets policy; performs risk management functions; acts as an internal consultant on personnel issues; resolves employee concerns, grievances, and appeals; administers employee benefits; provides training and development; and maintains equitable and competitive compensation practices.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.8: Maintain a strong, fiscally sustainable organization

Goal: Keep the City of Webster's Personnel Policy Manual updated to ensure legality, relevancy, and consistency.

Action Item: Review and propose updates to ensure that personnel policies are legally compliant, easy to interpret and apply, and consistent with the vision of City leaders.

Goal: Develop and maintain high quality employee benefits plans.

Action Item: Research, review, and implement employee benefits plans that support competitive recruiting, encourage employee service longevity, and enable fiscal sustainability.

Goal: Attract, retain, and engage qualified employees who deliver exceptional customer service.

Action Item: Implement effective and efficient recruiting, onboarding, performance management, and employee engagement programs.

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Appropriations for taxes, retirement costs, and benefits directly correlated to salary increases.
- Decrease in some risk management costs based on experience trends (workers' compensation, liability, etc.).
- Decrease in professional services expense due to completion of a compensation study during FY 2020-21.
- Increase in employee program costs to reflect enhanced recruiting and onboarding programs.
- Increase in information technology expenditures to purchase portable devices that will enable more remote training and enrollment services for employees at their various City facilities.

<u>WORKLOAD MEASURES</u>	<u>2019-2020 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Number of employment applications processed	350	500	515	525
Number of benefit-related inquiries received	100	120	125	130
Number of information inquiries by employees	200	250	260	275

PERFORMANCE MEASURES

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

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

Director of Human Resources	1.00	1.00	1.00	1.00
Human Resources Coordinator	1.00	1.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	3.00	3.00	3.00	3.00

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 261,693	\$ 229,084	\$ 252,950	\$ 214,674	\$ 239,554
0150 Overtime	1,765	3,214	1,200	-	1,200
0200 Taxes	18,873	16,583	19,980	13,899	18,958
0250 Retirement	46,245	41,468	45,620	38,082	43,215
0300 Group Insurance	33,043	28,305	36,630	35,944	36,630
0310 W/C Insurance	364	396	360	479	258
0320 Disability Insurance	1,501	1,079	1,240	1,025	1,179
Total Personnel	363,484	320,129	357,980	304,103	340,994
Supplies					
1050 Certificate & Award	12,818	11,524	15,340	11,340	15,330
1300 Kitchen & Janitorial	821	867	980	437	970
1400 Office & Postage	2,410	2,092	3,000	2,500	2,500
1700 Small Tools & Equipment	-	-	5,500	7,415	6,909
1850 Uniform & Apparel	252	-	750	500	500
Total Supplies	16,301	14,483	25,570	22,192	26,209
Services					
2900 Service Contracts		-	-	-	8,364
3110 Communication	448	366	390	390	400
3130 Consultant / Prof. Services	33,000	5,000	44,420	38,100	5,600
3190 Dues, Subscriptions, Books	2,818	2,895	2,860	2,557	2,342
3250 Employee Program	84,196	64,533	108,730	66,730	99,403
3310 General Insurance	1,056	1,171	1,110	1,110	1,265
3330 Janitorial Services	1,358	1,359	1,360	1,226	1,360
3470 Pre-Employment	17,236	14,767	13,500	13,500	15,238
3490 Printing	-	-	250	250	250
3530 Professional Development	21,521	3,041	23,700	15,095	15,000
3770 Utilities	7,744	5,634	5,740	4,316	7,035
3780 Water Charges	468	503	560	513	576
3880 Information Technology	36,910	22,660	23,130	26,021	24,897
Total Services	206,755	121,929	225,750	169,808	181,730
Human Resources	\$ 586,540	\$ 456,541	\$ 609,300	\$ 496,103	\$ 548,933

Economic Development

DIVISION DESCRIPTION

The mission of the Economic Development division is to grow the City's commercial tax base to cultivate a vibrant community. This division is responsible for business recruitment, retention, expansion, and tourism initiatives, as well as marketing and promoting the City through various programs. The Economic Development division performs the role of webmaster and tourism liaison for the municipality.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

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

Goal: Foster new commercial development within Flyway, in conjunction with infrastructure systems

Action Item: Activate Flyway master plan with infrastructure systems to create unique, super-regional destination with best-in-class food and beverage and entertainment users

Goal: Cultivate economic development within Project Gateway, Genesis, Edgewater Commercial, and NASA Parkway District

Action Item: Conduct business recruitment for the project areas

7.8: Maintain a strong, fiscally sustainable organization

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

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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- American Furniture Warehouse Chapter 380 Economic Development Agreement with the City has met their sales tax goal and will now be receiving a rebate under the terms of the agreement.

<u>WORKLOAD MEASURES</u>	<u>2019-2020 BUDGET</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Number of business proposals generated	45	35	40	45
Number of business visitations	50	50	36	50
<u>PERFORMANCE MEASURES</u>				
Square feet developed for new or expanding businesses	850,000	450,000	450,000	600,000
Number of significant, active projects	3	4	4	3

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

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

Object Description	Actual 2018-2019	Actual 2019-2021	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 259,358	\$ 295,354	\$ 304,770	\$ 310,479	\$ 317,090
0200 Taxes	19,820	22,951	23,860	24,472	24,797
0250 Retirement	45,502	52,713	54,710	55,791	56,918
0300 Group Insurance	24,348	26,970	45,550	45,550	45,550
0310 W/C Insurance	395	434	430	430	444
0320 Disability Insurance	1,447	1,491	1,470	1,470	1,510
Total Personnel	350,870	399,913	430,790	438,192	446,309
Supplies					
1300 Kitchen & Janitorial	750	889	980	980	980
1400 Office & Postage	1,050	784	1,300	1,000	1,300
1700 Small Tools & Equipment	270	649	500	500	500
Total Supplies	2,070	2,322	2,780	2,480	2,780
Services					
3110 Communication	448	366	390	540	550
3310 General Insurance	1,056	1,171	1,110	1,207	1,300
3330 Janitorial Services	1,023	1,023	1,020	1,008	1,100
3530 Professional Development	410	238	500	200	500
3570 Publications	5,182	18,159	-	-	-
3590 Public Relations	1,117	373	800	800	800
3770 Utilities	5,825	4,237	4,310	4,080	5,310
3780 Water Charges	468	503	560	586	590
3795 Economic Development Initiatives	-	-	-	-	360,628
3880 Information Technology	19,780	14,550	13,770	13,770	16,480
Total Services	35,309	40,620	22,460	22,191	387,258
Economic Development	\$ 388,249	\$ 442,855	\$ 456,030	\$ 462,863	\$ 836,347

Community Development Function

DIVISIONS

Community Development - Administration
Community Development - Building
Community Development - Recreation

MISSION

The mission of the Community Development Department is to provide an excellent level of service to all citizens and patrons of the City of Webster by sustaining orderly development of property, ensuring compliance with all codes and ordinances, and maintaining beneficial recreational programs.

SIGNIFICANT COMMUNITY DEVELOPMENT ACHIEVEMENTS DURING FY 2020-2021

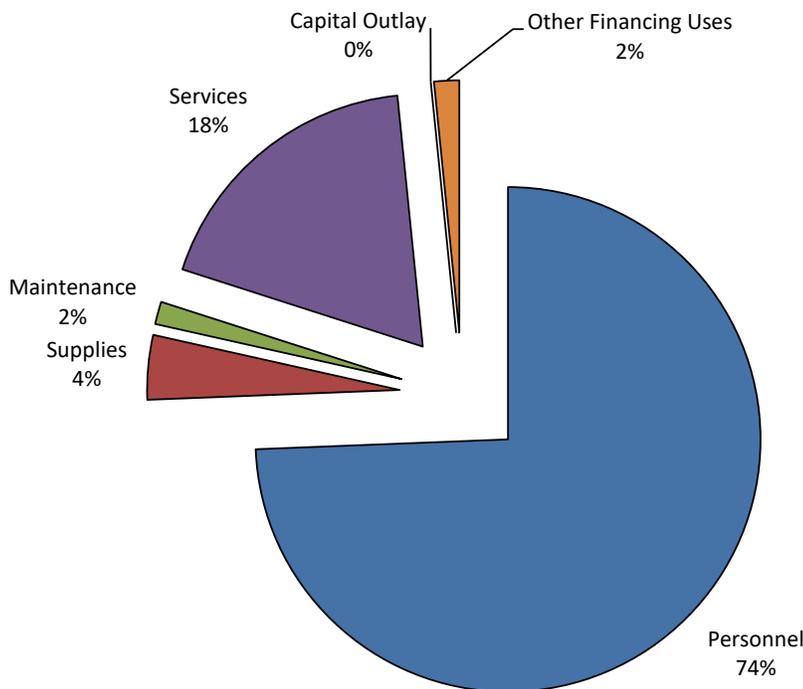
- Assisted with the promotion and maximization of major developments throughout the City
- GIS (Geographic Information System) supported all departments in providing new utility map books
- Improved the timeline for review of newly submitted plans in accordance with the latest building codes
- Updated the City's map page to include a comprehensive set of maps for all users
- Successfully executed the 4th of July event at Texas Avenue Park in cooperation with all City departments

City Council Goals That Are Addressed In The FY 2021-2022 Annual Budget	CD - Administration	CD - Building	CD - Recreation
4.3 – Resolve non-conforming properties and non-conforming uses within the City when appropriate	✓		
4.4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities	✓		
4.7 – Provide a variety of recreation opportunities to meet the existing and future needs of Webster's residents			✓
6.1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines		✓	
7.8 – Maintain a strong, fiscally sustainable organization	✓	✓	

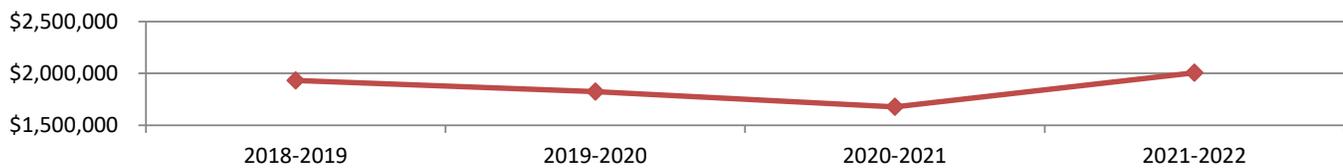
Community Development Function Expenditure Summary

Object	Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
0000	Personnel	\$ 1,434,695	\$ 1,471,854	\$ 1,450,310	\$ 1,380,773	\$ 1,492,173
1000	Supplies	76,583	27,222	73,520	12,510	82,850
2000	Maintenance	18,881	19,059	24,750	28,430	28,980
3000	Services	361,837	277,284	348,610	255,790	370,015
7000	Capital Outlay	6,995	-	-	-	-
8000	Other Financing Uses	33,940	29,630	-	-	32,210
Community Dev. Function		\$ 1,932,931	\$ 1,825,049	\$ 1,897,190	\$ 1,677,503	\$ 2,006,228

2021-2022 Expenditures by Category



Expenditure Trend



Community Development Function
Line Item Detail

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 999,610	\$ 1,024,532	\$ 1,003,450	\$ 978,882	\$ 1,037,213
0150 Overtime	18,282	15,893	20,190	16,451	19,400
0200 Taxes	76,237	79,819	81,110	67,595	84,049
0250 Retirement	168,666	177,414	171,890	161,135	177,629
0300 Group Insurance	162,325	164,865	164,960	145,979	164,960
0310 W/C Insurance	4,207	4,353	4,160	5,534	4,258
0320 Disability Insurance	5,368	4,978	4,550	5,197	4,664
Total Personnel	1,434,695	1,471,854	1,450,310	1,380,773	1,492,173
Supplies					
1230 Holiday Supplies	1,478	1,651	1,600	1,277	1,600
1234 July 4 Celebration Committee	37,276	1,391	45,000	-	50,000
1300 Kitchen & Janitorial	6,080	3,979	5,890	1,751	5,540
1400 Office & Postage	14,824	11,344	13,520	6,611	17,520
1450 Office Furnishings	3,585	-	-	-	-
1600 Safety & Health	464	300	700	-	700
1700 Small Tools & Equipment	6,876	3,590	840	-	250
1850 Uniform & Apparel	1,867	2,452	2,420	515	2,820
1900 Vehicle & Eqpt. Supplies	4,133	2,515	3,550	2,356	4,420
Total Supplies	76,583	27,222	73,520	12,510	82,850
Maintenance					
2050 Building Maintenance	880	960	1,000	840	1,000
2200 Machine & Eqpt. Maintenance	-	-	500	-	500
2450 Vehicle Maintenance	2,633	2,698	4,050	2,893	7,350
2900 Service Contracts	15,368	15,401	19,200	24,697	20,130
Total Maintenance	18,881	19,059	24,750	28,430	28,980

Community Development Function
Line Item Detail

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Services					
3060 Contract Services	980	165	17,500	5,112	17,500
3110 Communication	3,930	3,020	3,860	2,785	2,730
3130 Consultant / Prof. Services	16,920	155	3,000	919	3,000
3190 Dues, Subscriptions, Books	2,760	5,064	3,740	6,069	5,260
3310 General Insurance	15,968	17,715	16,780	22,763	19,762
3330 Janitorial Services	36,778	27,923	36,490	26,570	36,490
3490 Printing	1,828	1,058	2,800	694	3,400
3530 Professional Development	12,571	5,508	17,340	9,567	21,040
3600 Recreation Program	77,763	62,918	95,510	23,737	98,710
3770 Utilities	39,621	32,179	33,160	24,930	41,175
3780 Water Charges	4,018	4,279	4,860	4,877	4,860
3880 Information Technology	148,700	117,300	113,570	127,767	116,088
Total Services	361,837	277,284	348,610	255,790	370,015
Capital Outlay					
7100 Computer System	6,995	-	-	-	-
7200 Machine & Equipment	-	-	-	-	-
Total Capital Outlay	6,995	-	-	-	-
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	33,940	29,630	-	-	32,210
Total Other Financing Uses	33,940	29,630	-	-	32,210
Community Dev. Function	\$ 1,932,931	\$ 1,825,049	\$ 1,897,190	\$ 1,677,503	\$ 2,006,228

Community Development - Administration

DIVISION DESCRIPTION

The duties of the Community Development – Administration Division include implementation of Comprehensive Land Use Planning, administration of the Geographic Information System (GIS), and scheduling the use of City facilities and parks.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

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

Goal: Continue to monitor non-conforming properties and uses within the City, and enforce non-conforming regulations

Action Item: When a property is further developed or expanded, ensure that non-conformities are eliminated

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

Goal: Identify properties in the city that are vacant or undeveloped for rehabilitation and development

Action Item: Meet with developers to encourage investment of these vacant and undeveloped properties

7.8: Maintain a strong, fiscally sustainable organization

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

Action Item: GPS all grease traps, and street signs in Webster for Public Works work-order system. Maintain and improve internet maps including daily Restaurant Inspections Map, and monthly Building Permits

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Appropriations for wages, taxes, and retirement will increase to account for growth in salaries
- There will be an increase in the GIS (Geographic Information System) section to purchase a current aerial photo of Harris County and vicinity from H-GAC (Houston-Galveston Area Council). These funds are appropriated every other year for purchase of the aerial photo with this year being on the rotation for acquisition

<u>WORKLOAD MEASURES</u>	2019-2020	2020-2021	2020-2021	2021-2022
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of plats approved	7	10	8	6
Number of rezoning applications received	2	1	1	1
Number of special use permits issued	1	2	1	4

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Director of Community Development	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
GIS Manager	1.00	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	5.00	5.00	5.00	5.00

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 408,169	\$ 418,398	\$ 426,570	\$ 405,531	\$ 445,450
0150 Overtime	2,381	2,745	1,800	1,951	1,800
0200 Taxes	30,954	32,095	33,670	28,936	35,115
0250 Retirement	72,009	75,174	76,890	72,251	80,281
0300 Group Insurance	55,329	53,930	60,740	53,193	60,740
0310 W/C Insurance	930	935	950	1,263	701
0320 Disability Insurance	2,297	2,353	2,070	2,327	2,145
Total Personnel	572,069	585,630	602,690	565,452	626,232
Supplies					
1300 Kitchen & Janitorial	1,267	1,448	1,620	728	1,610
1400 Office & Postage	12,006	9,398	8,420	5,271	12,420
1450 Office Furnishings	1,388	-	-	-	-
1700 Small Tools & Equipment	-	3,590	590	-	-
1850 Uniform & Apparel	260	259	360	-	360
1900 Vehicle & Eqpt. Supplies	486	143	250	199	340
Total Supplies	15,407	14,838	11,240	6,198	14,730
Maintenance					
2200 Machine & Eqpt. Maintenance	-	-	500	-	500
2450 Vehicle Maintenance	335	294	250	140	250
2900 Service Contracts	9,398	9,150	12,350	13,882	12,780
Total Maintenance	9,733	9,444	13,100	14,022	13,530
Services					
3110 Communication	786	608	650	663	620
3130 Consultant / Prof. Services	15,322	155	3,000	919	3,000
3190 Dues, Subscriptions, Books	205	1,733	1,820	1,413	1,820
3310 General Insurance	3,216	3,568	3,380	3,675	3,123
3330 Janitorial Services	1,331	1,320	1,330	1,196	1,330
3490 Printing	667	671	1,800	694	1,900
3530 Professional Development	4,527	3,265	7,790	3,666	8,990
3770 Utilities	7,542	5,487	5,590	4,202	6,845
3780 Water Charges	784	843	940	863	970
3880 Information Technology	40,560	35,350	30,290	34,076	30,932
Total Services	74,940	53,000	56,590	51,367	59,530
Capital Outlay					
7100 Computer System	6,995	-	-	-	-
Total Capital Outlay	6,995	-	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	3,670	280	-	-	5,600
Total Other Financing Uses	3,670	280	-	-	5,600
CD Administration	\$ 682,814	\$ 663,192	\$ 683,620	\$ 637,039	\$ 719,622

Community Development - Building

DIVISION DESCRIPTION

The primary function of the Community Development – Building Division is to maintain and protect the public health, safety, and welfare through enforcement of building and health codes along with code enforcement inspections.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

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

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

Action Item: Continue to enforce city ordinance compliance for the betterment of the community and public safety

Goal: To improve plan review timeline for reviewing newly submitted plans under newly adopted codes for residential, commercial and retail projects

Action Item: Maintain up to date code revisions for state and national codes for all submitted projects on a yearly basis

7.8: Maintain a strong, fiscally sustainable organization

Goal: Create permanent records by scanning building plans into an electronic database

Action Item: Set aside time each week to scan plans into the database

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Appropriations for wages, taxes, and retirement increase to account for growth in salaries for 2 positions during training period for new Chief Building Official and new Deputy Building Official

<u>WORKLOAD MEASURES</u>	<u>2019-2020 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Number of permits issued	1,503	1,700	1,500	1,700
Number of inspections performed	4,757	7,000	5,000	6,000
 <u>PERFORMANCE MEASURES</u>				
Percent of initial plans reviewed within 14 days	99%	100%	99%	100%
Percent of inspections performed within 24 hours of request	100%	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Chief Building Official	1.00	1.00	1.00	1.00
Deputy Building Official	1.00	1.00	1.00	1.00
Environmental Health Inspector	1.00	1.00	1.00	1.00
Combination Inspector	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00
Staff 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 Building (82501-02)

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 457,768	\$ 480,957	\$ 435,210	\$ 431,351	\$ 446,570
0150 Overtime	48	-	900	-	600
0200 Taxes	33,974	36,533	34,440	31,232	35,288
0250 Retirement	80,313	85,809	78,280	74,161	80,267
0300 Group Insurance	87,163	91,294	81,950	73,294	81,950
0310 W/C Insurance	1,309	1,369	1,210	1,610	957
0320 Disability Insurance	2,607	2,199	2,080	2,406	2,115
Total Personnel	663,182	698,161	634,070	614,054	647,747
Supplies					
1300 Kitchen & Janitorial	1,779	2,021	2,270	1,023	1,930
1400 Office & Postage	2,110	979	3,600	921	3,600
1450 Office Furnishings	2,197	-	-	-	-
1600 Safety & Health	464	300	700	-	700
1700 Small Tools & Equipment	6,876	-	250	-	250
1850 Uniform & Apparel	686	680	560	-	960
1900 Vehicle & Eqpt. Supplies	2,852	2,042	2,520	2,131	3,420
Total Supplies	16,964	6,022	9,900	4,075	10,860
Maintenance					
2450 Vehicle Maintenance	1,672	554	1,700	807	3,000
2900 Service Contracts	4,014	4,295	4,850	6,893	5,350
Total Maintenance	5,686	4,849	6,550	7,700	8,350
Services					
3060 Contract Services	980	165	17,500	5,112	17,500
3110 Communication	3,144	2,412	3,210	2,122	2,110
3130 Consultant / Prof. Services	1,598	-	-	-	-
3190 Dues, Subscriptions, Books	1,857	2,497	1,200	4,000	2,700
3310 General Insurance	4,844	5,373	5,090	5,534	3,768
3330 Janitorial Services	2,381	2,376	2,380	2,148	2,380
3490 Printing	1,161	387	1,000	-	1,000
3530 Professional Development	8,044	2,243	8,500	5,901	10,400
3770 Utilities	13,541	9,866	10,040	7,554	12,305
3780 Water Charges	1,101	1,184	1,310	1,209	1,350
3880 Information Technology	52,510	35,590	34,420	38,723	35,201
Total Services	91,161	62,093	84,650	72,303	88,714
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	8,250	8,250	-	-	5,510
Total Other Financing Uses	8,250	8,250	-	-	5,510
CD Building	\$ 785,243	\$ 779,375	\$ 735,170	\$ 698,132	\$ 761,181

Community Development - Recreation

DIVISION DESCRIPTION

The primary function of the Community Development – Recreation Division is to provide recreational programs to citizens throughout the year.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

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

Goal: Maintain year-round attendance for existing programs

Action Item: Generate publicity promoting recreation programs

Goal: Expand the promotion of community events at Texas Avenue Park

Action Item: Maintain funding in order to promote and enhance awareness of various community events

Goal: Provide creative activities for the Seniors' Program

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

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Appropriations for the July 4th celebration increase due to higher event costs
- Recreation program expenditures rise to enhance the quality and promotion of community events

<u>WORKLOAD MEASURES</u>	<u>2019-2020</u> <u>ACTUAL</u>	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ESTIMATE</u>	<u>2021-2022</u> <u>BUDGET</u>
Number of programs provided	6	6	6	6
Number of calendar days that include one program or event	265	265	265	265
Total program attendance	5,050	10,750	8,400	10,000

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Recreation Manager	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	1.00	1.00	1.00	1.00
Computer Lab Counselor (Seasonal)	2.00	2.00	2.00	2.00
Recreation Intern (Seasonal)	2.00	1.00	1.00	1.00
Camp Counselor (Seasonal)	10.00	11.00	11.00	11.00
Total Employees (Seasonal)	14.00	14.00	14.00	14.00

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	133,673	125,177	141,670	142,000	145,193
0150 Overtime	15,853	13,148	17,490	14,500	17,000
0200 Taxes	11,309	11,191	13,000	7,427	13,646
0250 Retirement	16,344	16,431	16,720	14,723	17,081
0300 Group Insurance	19,833	19,641	22,270	19,492	22,270
0310 W/C Insurance	1,968	2,049	2,000	2,661	2,600
0320 Disability Insurance	464	426	400	464	404
Total Personnel	199,444	188,063	213,550	201,267	218,194
Supplies					
1230 Holiday Supplies	1,478	1,651	1,600	1,277	1,600
1234 July 4 Celebration	37,276	1,391	45,000	-	50,000
1300 Kitchen & Janitorial	3,034	510	2,000	-	2,000
1400 Office & Postage	708	967	1,500	419	1,500
1850 Uniform & Apparel	921	1,513	1,500	515	1,500
1900 Vehicle & Eqpt. Supplies	795	330	780	26	660
Total Supplies	44,212	6,362	52,380	2,237	57,260
Maintenance					
2050 Building Maintenance	880	960	1,000	840	1,000
2450 Vehicle Maintenance	626	1,850	2,100	1,946	4,100
2900 Service Contracts	1,956	1,956	2,000	3,922	2,000
Total Maintenance	3,462	4,766	5,100	6,708	7,100
Services					
3110 Communication	-	-	-	-	-
3190 Dues, Subscriptions, Books	698	834	720	656	740
3310 General Insurance	7,908	8,774	8,310	13,554	12,871
3330 Janitorial Services	33,066	24,227	32,780	23,226	32,780
3490 Printing	-	-	-	-	500
3530 Professional Development	-	-	1,050	-	1,650
3600 Recreation Program	77,763	62,918	95,510	23,737	98,710
3770 Utilities	18,538	16,826	17,530	13,174	22,025
3780 Water Charges	2,133	2,252	2,610	2,805	2,540
3880 Information Technology	55,630	46,360	48,860	54,968	49,955
Total Services	195,736	162,191	207,370	132,120	221,771
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	22,020	21,100	-	-	21,100
Total Other Financing Uses	22,020	21,100	-	-	21,100
CD Recreation	\$ 464,874	\$ 382,482	\$ 478,400	\$ 342,332	\$ 525,425

Public Works Function

DIVISIONS

Public Works - Administration
Public Works - Maintenance
Public Works – Parks Maintenance

MISSION

The mission of the Public Works Department is to protect the public health, welfare, safety, and the environment by maintaining streets, sidewalks, parks, vehicles, facilities, and animal control duties.

SIGNIFICANT PUBLIC WORKS ACHIEVEMENTS DURING FY 2020-2021

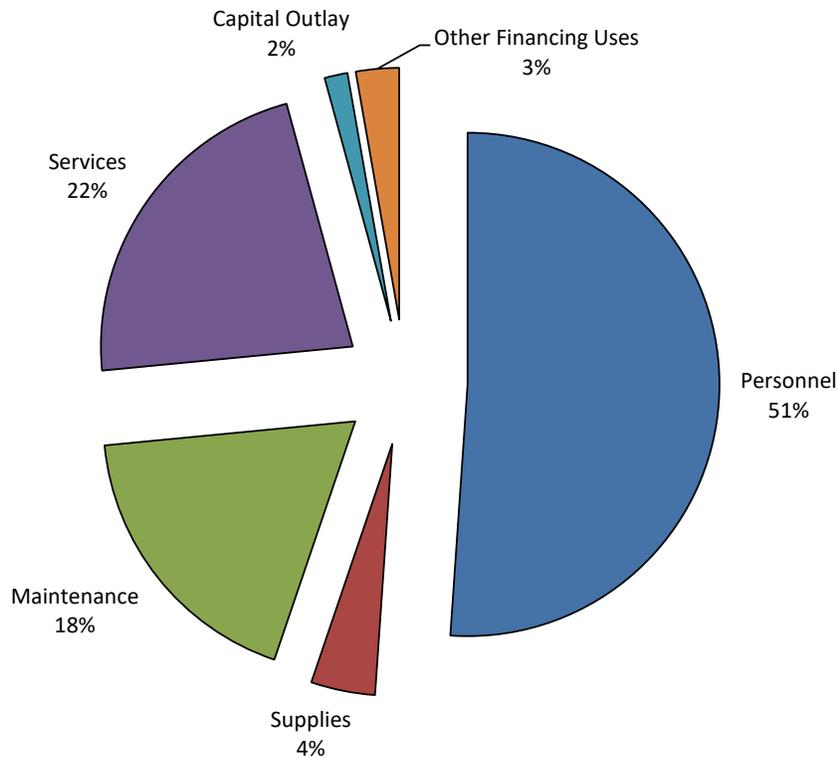
- Expanded Parks Maintenance office
- Installed Splash Pad synthetic grass
- Replaced the Splash Pad building
- Installed Blossom Street lighted crosswalks
- Upgraded Service Center and Maintenance shed fire alarm system
- Upgraded City Hall elevator
- Restriped Magnolia Avenue. and Feathercraft
- Replaced Service Center HVAC unit and ducts
- Rehabilitated Lift Station 17 (1018 W. Nasa Pkwy.)
- Landscaped FM-528/SH-3 entries and Nasa Pkwy. /Medical Center end caps
- Completed Medical Center Blvd. / Bay Area sidewalk construction

City Council Goals That Are Addressed In The FY 2021-2022 Annual Budget	PW - Administration	PW - Maintenance	PW – Parks Maintenance
6.1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines	✓	✓	✓
6.2 – Improve corridors and gateways into and throughout the community to promote strong branding and first impressions.			✓
5.2 – Multi-Modal Transportation: Promote alternative modes of transportation and related facilities, including pedestrian and bicycle routes.		✓	
7.8 – Maintain a strong, fiscally sustainable organization	✓		

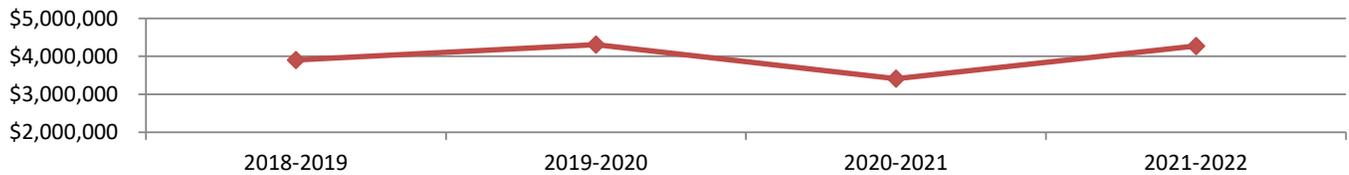
**Public Works Function
Expenditure Summary**

Object	Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
0000	Personnel	\$ 1,940,884	\$ 2,000,613	\$ 2,130,660	\$ 2,000,961	\$ 2,185,897
1000	Supplies	150,416	95,340	111,140	108,301	176,110
2000	Maintenance	773,276	722,415	573,030	534,160	781,450
3000	Services	730,708	731,977	836,230	723,336	953,476
7000	Capital Outlay	41,567	-	57,100	44,780	63,200
8000	Other Financing Uses	270,940	758,810	-	-	118,220
Public Works Function		\$ 3,907,791	\$ 4,309,155	\$ 3,708,160	\$ 3,411,538	\$ 4,278,353

2021-2022 Expenditures by Category



Expenditure Trend



**Public Works Function
Line Item Detail**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 1,247,484	\$ 1,296,790	\$ 1,375,740	\$ 1,263,597	\$ 1,423,842
0150 Overtime	55,125	54,089	47,850	53,464	50,750
0200 Taxes	96,714	103,554	112,050	99,062	117,307
0250 Retirement	228,083	241,474	252,090	233,542	264,688
0300 Group Insurance	289,630	280,054	318,100	329,542	305,430
0310 W/C Insurance	16,616	18,029	18,300	16,236	16,745
0320 Disability Insurance	7,232	6,623	6,530	5,518	7,135
Total Personnel	1,940,884	2,000,613	2,130,660	2,000,961	2,185,897
Supplies					
1050 Certificate & Award	-	-	-	-	-
1100 Chemical	10,409	5,055	11,500	11,500	13,000
1230 Holiday Supplies	36,671	27,837	30,000	30,000	70,000
1300 Kitchen & Janitorial	13,926	12,511	13,000	13,548	15,000
1400 Office & Postage	6,471	3,842	5,250	5,475	6,000
1450 Office Furnishings	8,560	-	-	-	300
1600 Safety & Health	9,091	6,915	7,750	8,546	11,650
1650 Shop Supplies	3,275	7,127	6,100	6,284	7,100
1700 Small Tools & Equipment	34,975	14,277	14,300	14,220	22,600
1850 Uniform & Apparel	4,399	1,420	4,400	3,500	5,000
1900 Vehicle & Eqpt. Supplies	22,639	16,356	18,840	15,228	25,460
Total Supplies	150,416	95,340	111,140	108,301	176,110
Maintenance					
2050 Building Maintenance	291,888	247,007	214,600	212,881	286,100
2100 Property Maintenance	133,974	134,540	110,000	77,376	215,000
2200 Machine & Eqpt. Maintenance	15,327	14,533	21,350	21,414	14,450
2250 Signage Maintenance	40,461	54,101	39,000	55,052	90,500
2300 Street Maintenance	238,086	223,063	120,000	120,000	110,000
2450 Vehicle Maintenance	19,590	15,221	18,150	14,158	18,150
2900 Service Contracts	33,950	33,950	49,930	33,279	47,250
Total Maintenance	773,276	722,415	573,030	534,160	781,450

**Public Works Function
Line Item Detail**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Services					
3010 Animal Control	17,514	19,279	18,000	10,300	30,500
3060 Contract Services	96,576	101,464	186,500	153,547	175,000
3070 Personnel Services	97,318	67,665	98,000	70,000	108,000
3110 Communication	15,338	16,085	16,020	15,856	15,992
3130 Consultant / Prof. Services	16,775	112,202	50,000	61,172	97,500
3190 Dues, Subscriptions, Books	2,124	1,175	2,890	1,869	5,420
3310 General Insurance	26,022	28,719	26,620	35,324	40,931
3390 Mosquito Control	7,503	5,219	15,500	7,365	12,000
3530 Professional Development	43,268	14,615	36,520	19,378	65,220
3590 Public Relations	-	-	5,000	349	5,000
3610 Recycling	642	794	700	678	700
3630 Rentals	13,164	8,646	9,200	7,921	12,000
3670 Street Lights	202,178	170,384	200,000	170,200	200,000
3750 Uniform Service	11,354	11,888	11,730	10,240	12,330
3770 Utilities	35,581	35,576	35,440	31,597	38,298
3780 Water Charges	33,801	53,576	44,250	46,390	52,950
3880 Information Technology	111,550	84,690	79,860	81,150	81,635
Total Services	730,708	731,977	836,230	723,336	953,476
Capital Outlay					
7050 Building & Property	-	-	57,100	44,780	63,200
7200 Machine & Equipment	41,567	-	-	-	-
Total Capital Outlay	41,567	-	57,100	44,780	63,200
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	145,940	153,810	-	-	118,220
8021 Transfer to General Projects Fund	-	-	-	-	-
Total Other Financing Uses	270,940	758,810	-	-	118,220
Public Works Function	\$ 3,907,791	\$ 4,309,155	\$ 3,708,160	\$ 3,411,538	\$ 4,278,353

Public Works - Administration

DIVISION DESCRIPTION

The Public Works – Administration division performs all administrative functions for the Public Works divisions, including customer service, communications, personnel training, and recordkeeping. The Director of Public Works serves as the Local Rabies Control Authority.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

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

Goal: Preserve or enhance the condition of streets and sidewalks

Action Item: Coordinate the periodic inspection of all City infrastructure and facilities

Goal: Ensure that all construction codes, restrictions, and regulations are followed

Action Item: Perform timely inspections of all municipal construction in the City

7.8: Maintain a strong, fiscally sustainable organization

Goal: Provide a safe work environment for Public Works personnel

Action Item: Ensure Public Works employees are provided with appropriate personal protection equipment and safety training

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Professional Development increased to provide Administrative Staff with water and wastewater training to support emergency operations.
- Consultant/Professional Services increased to account for 50% of the City Engineer.

<u>WORKLOAD MEASURES</u>	<u>2019-2020 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Number of work orders processed	2,900	3,000	2,950	3,000
Number of safety meetings held	12	12	14	12
Number of consumer confidence reports distributed	2,000	2,000	2,000	2,000
Percent of staff attending training	90%	90%	90%	90%
Percent of work orders properly closed	100%	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Director of Public Works	0.50	0.50	0.50	0.50
Assistant Director of Public Works	0.50	0.50	0.50	0.50
Manager of Engineering and Construction	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	1.00
Construction Inspector	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 / PW Administration (82502-01)

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 478,539	\$ 474,369	\$ 527,212	\$ 481,380	\$ 522,860
0150 Overtime	4,149	9,445	4,850	7,981	7,750
0200 Taxes	35,729	36,559	41,300	36,192	41,852
0250 Retirement	84,289	86,487	93,260	87,491	95,244
0300 Group Insurance	76,187	84,311	72,590	100,537	91,130
0310 W/C Insurance	1,100	1,208	1,170	1,038	878
0320 Disability Insurance	2,783	2,407	2,460	1,241	2,497
Total Personnel	682,776	694,786	742,842	715,860	762,211
Supplies					
1300 Kitchen & Janitorial	6,773	5,492	6,000	6,548	7,000
1400 Office & Postage	6,471	3,842	5,250	5,475	6,000
1450 Office Furnishings	8,560	-	-	-	300
1600 Safety & Health	936	886	850	1,101	2,950
1700 Small Tools & Equipment	7,884	275	300	220	1,000
1850 Uniform & Apparel	3,607	1,420	3,800	3,500	3,800
1900 Vehicle & Eqpt. Supplies	3,240	2,111	2,600	2,054	3,500
Total Supplies	37,471	14,026	18,800	18,898	24,550
Maintenance					
2200 Machine & Eqpt. Maintenance	496	608	450	112	450
2450 Vehicle Maintenance	2,126	5,198	2,750	2,785	2,750
2900 Service Contracts	29,800	29,800	31,680	24,804	23,600
Total Maintenance	32,422	35,606	34,880	27,701	26,800
Services					
3110 Communication	14,941	15,406	15,540	15,434	15,512
3130 Consultant / Prof. Services	16,775	112,202	50,000	61,172	97,500
3190 Dues, Subscriptions, Books	1,530	895	2,040	1,141	4,570
3310 General Insurance	7,561	8,236	7,220	7,851	8,202
3530 Professional Development	20,422	1,896	13,000	5,384	20,800
3590 Public Relations	-	-	5,000	349	5,000
3770 Utilities	14,206	12,864	13,720	10,958	14,000
3780 Water Charges	976	907	1,020	967	1,020
3880 Information Technology	82,240	58,970	59,210	59,210	60,515
Total Services	158,651	211,376	166,750	162,466	227,119
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	52,200	23,730	-	-	26,450
Total Other Financing Uses	52,200	23,730	-	-	26,450
PW Administration	\$ 963,520	\$ 979,524	\$ 963,272	\$ 924,925	\$ 1,067,130

Public Works - Maintenance

DIVISION DESCRIPTION

The functions of the Public Works – Maintenance division include improving and maintaining streets, sidewalks, alleyways, easements, signage, buildings, vehicles, equipment, facilities, and providing animal control services.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

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

Goal: Preserve or enhance the condition of streets and street signs

Action Item: Install enhanced street signs; inspect and replace street striping and signage as required

Goal: Increase the number of pet registrations in the City

Action Item: Enhance Pet Health Safety Day events and community outreach programs

5.2 – Recreation and Health: – Multi-Modal Transportation: Promote alternative modes of transportation and related facilities, including pedestrian and bicycle routes.

Goal: Maintain or improve pedestrian accessibility throughout the City

Action Item: Repair, replace, and install sidewalks as identified by annual inspection

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Sign Maintenance increased to begin the enhanced street sign replacement program.
- Significant Building Maintenance projects include replacing City Hall air handler #1, City Hall generator controls upgrade, reconfiguring the Service Center restrooms, one Service Center HVAC unit, emergency supplies build-out, and replacing the car and equipment wash rack.
- Professional Development increased to provide Maintenance Staff with water and wastewater training to support emergency operations.
- Animal Control increased to provide shade structures over dog runs and split door on the cat cages.

<u>WORKLOAD MEASURES</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2020-2021</u>	<u>2021-2022</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Linear feet of sidewalk maintained	220,006	150,025	155,000	160,000
Lane miles of streets maintained	67	70	72	75
Fleet vehicles and equipment maintained	155	155	155	158

PERFORMANCE MEASURES

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

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

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
Animal Shelter Technician				1.00
Crewman II	2.00	2.00	2.00	2.00
Total Employees (Full-Time Equivalents)	10.00	10.00	10.00	11.00

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 484,730	\$ 510,379	\$ 528,519	\$ 499,294	\$ 572,348
0150 Overtime	34,355	25,300	30,000	31,549	30,000
0200 Taxes	38,548	41,374	44,200	41,606	48,060
0250 Retirement	91,017	95,827	99,490	95,472	108,121
0300 Group Insurance	140,315	126,339	153,190	139,661	121,980
0310 W/C Insurance	9,675	10,512	10,870	9,644	9,867
0320 Disability Insurance	2,682	2,636	2,530	2,530	2,838
Total Personnel	801,322	812,367	868,799	819,756	893,214
Supplies					
1600 Safety & Health	4,330	3,324	3,600	4,145	4,500
1650 Shop Supplies	3,143	6,917	6,100	6,100	6,100
1700 Small Tools & Equipment	16,206	8,032	7,000	7,000	9,500
1850 Uniform & Apparel	792	-	600	-	1,200
1900 Vehicle & Eqpt. Supplies	9,198	6,712	7,600	7,871	10,680
Total Supplies	33,669	24,985	24,900	25,116	31,980
Maintenance					
2050 Building Maintenance	291,310	115,886	210,000	210,000	279,000
2100 Property Maintenance	-	2,986	-	-	100,000
2200 Machine & Eqpt. Maintenance	4,217	4,886	5,000	6,530	5,000
2250 Signage Maintenance	40,461	54,101	39,000	55,052	90,500
2300 Street Maintenance	238,086	223,063	120,000	120,000	110,000
2450 Vehicle Maintenance	11,261	4,467	9,500	5,740	9,500
2900 Service Contracts	4,150	4,150	18,250	8,475	23,650
Total Maintenance	589,485	409,539	401,750	405,797	617,650
Services					
3010 Animal Control	17,514	19,279	18,000	10,300	30,500
3110 Communication	397	679	480	422	480
3190 Dues, Subscriptions, Books	414	100	350	315	350
3310 General Insurance	11,162	12,385	11,730	19,133	22,155
3390 Mosquito Control	7,503	5,219	15,500	7,365	12,000
3530 Professional Development	14,189	6,585	15,020	7,628	26,820
3610 Recycling	642	794	700	678	700
3630 Rentals	11,323	8,460	7,400	6,375	8,000
3670 Street Lights	202,178	170,384	200,000	170,200	200,000
3750 Uniform Service	8,630	9,027	9,000	8,271	9,600
3880 Information Technology	14,660	12,860	10,330	10,330	10,560
Total Services	288,612	245,772	288,510	241,017	321,165
Capital Outlay					
7050 Building & Property	-	-	-	-	43,200
7200 Machine & Equipment	41,567	-	-	-	-
Total Capital Outlay	41,567	-	-	-	43,200
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	46,560	73,660	-	-	47,930
8021 Transfer to Gen Proj Fund	125,000	605,000	-	-	-
Total Other Financing Uses	171,560	678,660	-	-	47,930
PW Maintenance	\$ 1,926,215	\$ 2,171,323	\$ 1,583,959	\$ 1,491,686	\$ 1,955,139

Public Works – Parks Maintenance

DIVISION DESCRIPTION

The primary function of the Public Works – Parks Maintenance division is to provide safe and enjoyable recreational facilities. Park facilities include Texas Avenue Park, Walnut Park, Green Acres Park, baseball fields, splash pad, and a tennis court.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

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

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

Action Item: Enhance Christmas decorations; paint tennis court and splash pad surfaces

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

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

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

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

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

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Holiday supplies increased for enhancement of Christmas decorations.
- Professional Development increased to provide Parks Maintenance Staff with water and wastewater training to support emergency operations.

<u>WORKLOAD MEASURES</u>	<u>2019-2020 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Acres of park space maintained	28	28	28	28
Number of pieces of park equipment maintained	209	209	212	212
Number of facilities that require landscaping	22	22	25	25

<u>PERFORMANCE MEASURES</u>	2019-2020	2020-2021	2020-2021	2021-2022
Percent of park land mowed at scheduled intervals	100%	100%	100%	100%
Percent of park equipment maintained in working condition	100%	100%	100%	100%
Percent of ball fields reworked twice annually	100%	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Parks Foreman	1.00	1.00	1.00	1.00
Crew Leader	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Crewman II	4.00	4.00	4.00	4.00
Total Employees (Full-Time Equivalents)	7.00	7.00	7.00	7.00

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 284,215	\$ 312,042	\$ 320,009	\$ 282,923	\$ 328,634
0150 Overtime	16,621	19,344	13,000	13,934	13,000
0200 Taxes	22,437	25,621	26,550	21,264	27,395
0250 Retirement	52,777	59,160	59,340	50,579	61,323
0300 Group Insurance	73,128	69,404	92,320	89,344	92,320
0310 W/C Insurance	5,841	6,309	6,260	5,554	6,000
0320 Disability Insurance	1,767	1,580	1,540	1,747	1,800
Total Personnel	456,786	493,460	519,019	465,345	530,472
Supplies					
1100 Chemical	10,409	5,055	11,500	11,500	13,000
1230 Holiday Supplies	36,671	27,837	30,000	30,000	70,000
1300 Kitchen & Janitorial	7,153	7,019	7,000	7,000	8,000
1600 Safety & Health	3,825	2,705	3,300	3,300	4,200
1650 Shop Supplies	132	210	-	184	1,000
1700 Small Tools & Equipment	10,885	5,970	7,000	7,000	12,100
1900 Vehicle & Eqpt. Supplies	10,201	7,533	8,640	5,303	11,280
Total Supplies	79,276	56,329	67,440	64,287	119,580
Maintenance					
2050 Building Maintenance	578	131,121	4,600	2,881	7,100
2100 Property Maintenance	133,974	131,554	110,000	77,376	115,000
2200 Machine & Eqpt. Maintenance	10,614	9,039	15,900	14,772	9,000
2450 Vehicle Maintenance	6,203	5,556	5,900	5,633	5,900
Total Maintenance	151,369	277,270	136,400	100,662	137,000
Services					
3060 Contract Services	96,576	101,464	186,500	153,547	175,000
3070 Contract Personnel	97,318	67,665	98,000	70,000	108,000
3110 Communication	-	-	-	-	-
3190 Dues, Subscriptions, Books	180	180	500	413	500
3310 General Insurance	7,299	8,098	7,670	8,340	10,574
3530 Professional Development	8,657	6,134	8,500	6,366	17,600
3630 Rentals	1,841	186	1,800	1,546	4,000
3750 Uniform Service	2,724	2,861	2,730	1,969	2,730
3770 Utilities	21,375	22,712	21,720	20,639	24,298
3780 Water Charges	32,825	52,669	43,230	45,423	51,930
3880 Information Technology	14,650	12,860	10,320	11,610	10,560
Total Services	283,445	274,829	380,970	319,853	405,192
Capital Outlay					
7050 Building & Property	-	-	57,100	44,780	20,000
Total Capital Outlay	-	-	57,100	44,780	20,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	47,180	56,420	-	-	43,840
Total Other Financing Uses	47,180	56,420	-	-	43,840
PW Parks Maintenance	\$ 1,018,056	\$ 1,158,308	\$ 1,160,929	\$ 994,927	\$ 1,256,084

Public Safety Function

DIVISIONS

Police – Administration
 Police – Crime Investigation
 Police – Patrol
 Police – Communications
 Police – Code Enforcement
 Fire – Prevention
 Fire – Operations
 Fire – Emergency Management

MISSION

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

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

The Webster Emergency management is responsible for the development and review of written procedures to proactively address natural and man-made disasters. This is accomplished through the implementation and evaluation of emergency management plans in compliance with state and federal regulations.

SIGNIFICANT PUBLIC SAFETY ACHIEVEMENTS DURING FY 2020-2021

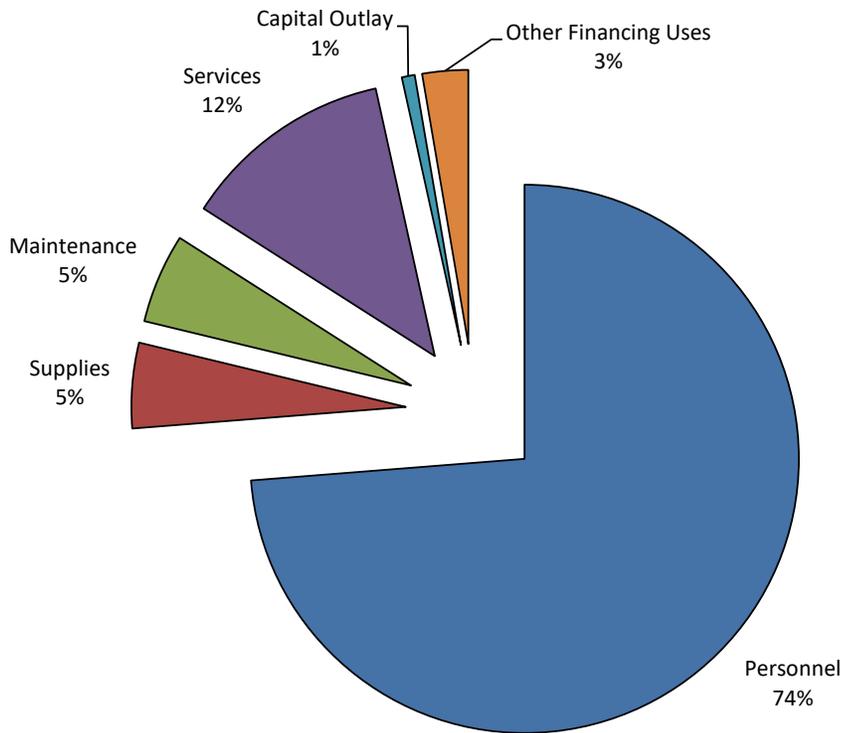
- Maintained all Texas Police Chiefs Association Recognition Program standards
- Implemented the FLOCK Safety LPR Program
- Hired and trained six new patrol officers
- Hired and trained four new public safety dispatchers
- Hired one new Code Enforcement Officer
- Hired one new Criminal Intelligence Analyst
- Hired and trained three new Fire Department personnel
- Placed into operations one new fire apparatus truck
- Implemented a new online policies and procedures manual
- Successfully managed the EOC and obtained funding for Winter Storm Uri

City Council Goals That Are Addressed In The FY 2021-2022 Annual Budget	Police - Administration	Police - Crime Investigation	Police - Patrol	Police - Communications	Police - Code Enforcement	Fire - Prevention	Fire - Operations	Emergency Management
6.1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines					✓			
7.1 – Prevent, control, and reduce crime	✓	✓	✓	✓				
7.2 – Collaborate with citizens, businesses, and other stakeholders to prevent crime	✓	✓	✓	✓				
7.4 – Maintain a high level of fire protection service						✓	✓	
7.7 – Achieve and implement an effective plan for emergency management								✓
7.8 – Maintain a strong, fiscally sustainable organization	✓							

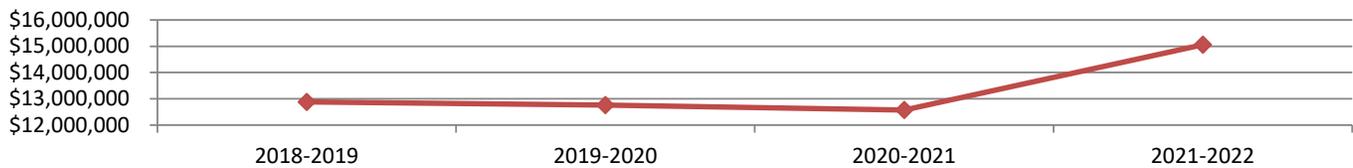
**Public Safety Function
Expenditure Summary**

Object	Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
0000	Personnel	\$ 9,690,453	\$ 9,598,001	\$ 10,965,475	\$ 10,084,115	\$ 11,103,580
1000	Supplies	526,818	559,957	575,050	423,058	757,152
2000	Maintenance	432,695	465,959	576,440	482,165	793,985
3000	Services	1,527,907	1,330,157	1,812,650	1,550,608	1,881,056
7000	Capital Outlay	93,829	342,707	30,000	32,295	115,000
8000	Other Financing Uses	613,115	468,490	-	-	406,277
Public Safety Function		\$ 12,884,817	\$ 12,765,271	\$ 13,959,615	\$ 12,572,241	\$ 15,057,050

2021-2022 Expenditures by Category



Expenditure Trend



**Public Safety Function
Line Item Detail**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 6,189,886	\$ 6,119,281	\$ 7,030,235	\$ 6,500,814	\$ 7,062,258
0150 Overtime	513,775	524,174	437,390	576,912	482,590
0200 Taxes	493,651	504,608	576,850	491,627	594,100
0250 Retirement	1,177,638	1,191,907	1,314,700	1,185,794	1,354,300
0300 Group Insurance	1,212,110	1,150,280	1,490,960	1,187,141	1,498,553
0310 W/C Insurance	68,662	77,912	82,270	109,358	79,134
0320 Disability Insurance	34,731	29,839	33,070	32,469	32,645
Total Personnel	9,690,453	9,598,001	10,965,475	10,084,115	11,103,580
Supplies					
1050 Certificate & Award	4,177	1,066	4,150	3,645	5,000
1100 Chemical	4,141	641	2,060	3,600	3,060
1200 Fire Prevention Supplies	8,457	4,910	8,700	4,767	8,700
1230 Holiday Supplies	-	730	750	142	750
1250 Investigative Supplies	4,961	1,608	4,740	1,509	4,990
1300 Kitchen & Janitorial	20,389	22,956	20,800	23,029	26,400
1400 Office & Postage	21,015	19,353	32,110	22,202	33,110
1450 Office Furnishings	17,065	133,284	4,000	1,807	8,000
1600 Safety & Health	22,389	30,720	39,440	19,315	40,660
1700 Small Tools & Equipment	169,466	145,153	232,910	176,453	335,946
1850 Uniform & Apparel	126,840	109,827	112,910	85,753	144,615
1900 Vehicle & Eqpt. Supplies	127,918	89,709	112,480	80,836	145,921
Total Supplies	526,818	559,957	575,050	423,058	757,152
Maintenance					
2050 Building Maintenance	65,825	111,753	109,470	112,826	156,000
2150 K-9 Maintenance	5,818	4,741	-	-	25,500
2200 Machine & Eqpt. Maintenance	18,945	26,784	36,880	17,480	38,410
2450 Vehicle Maintenance	213,434	104,546	180,030	129,205	167,755
2900 Service Contracts	99,912	170,736	202,650	222,654	358,910
2910 OSSI Support Services	28,761	47,399	47,410	-	47,410
Total Maintenance	432,695	465,959	576,440	482,165	793,985

**Public Safety Function
Line Item Detail**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Services					
3060 Contract Services	-	-	17,500	-	20,000
3110 Communication	124,083	140,386	146,280	102,257	145,730
3160 Deployment Expenses	5,007	2,189	-	3,724	-
3190 Dues, Subscriptions, Books	30,933	23,450	29,840	24,319	29,105
3230 EMS Services	394,000	408,828	708,000	619,500	743,400
3240 Investigative Services	1,720	3,963	6,840	6,243	9,040
3290 Fire Services	1,978	1,897	6,000	7,626	6,000
3310 General Insurance	129,959	145,225	136,570	148,439	138,195
3330 Janitorial Services	52,279	50,990	53,120	45,755	53,120
3340 Medical Services	5,228	-	1,000	-	-
3440 Technology Services	19,462	20,794	27,130	5,531	27,130
3490 Printing	3,248	856	5,690	4,207	9,890
3510 Prisoner Support	6,048	4,274	10,950	2,802	8,950
3530 Professional Development	146,899	63,551	182,010	122,696	185,660
3590 Public Relations	38,511	16,700	50,250	23,140	50,350
3750 Uniform Service	2,495	10,511	13,000	12,213	12,500
3770 Utilities	110,275	93,910	96,610	65,275	75,290
3780 Water Charges	7,677	8,115	7,900	8,496	8,370
3870 Emergency Supplies	-	3,287	-	-	-
3870 Emergency Supplies	-	-	-	-	-
3880 Information Technology	448,105	331,230	313,960	348,385	358,326
Total Services	1,527,907	1,330,157	1,812,650	1,550,608	1,881,056
Capital Outlay					
7050 Building & Property	-	-	-	-	90,000
7100 Computer System	-	-	-	-	-
7200 Machine & Equipment	93,829	8,695	-	-	-
7250 Vehicles	-	334,012	30,000	32,295	25,000
Total Capital Outlay	93,829	342,707	30,000	32,295	115,000
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	571,390	468,490	-	-	406,277
8042 Transfer to Grant Fund	13,904	-	-	-	-
8075 Transfer to Emer Mgmt Fund	27,821	-	-	-	-
Total Other Financing Uses	613,115	468,490	-	-	406,277
Public Safety Function	\$ 12,884,817	\$ 12,765,271	\$ 13,959,615	\$ 12,572,241	\$ 15,057,050

Police - Administration

DIVISION DESCRIPTION

The Police – Administration division’s primary responsibility is to provide vision, leadership, and management of all Police Department activities.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.1: Prevent, control, and reduce crime

Goal: Monitor crime trends and develop strategies to reduce crime

Action Item: Expand data driven, stratified policing program using an internal Crime Analyst

7.2: Collaborate with citizens, businesses, and other stakeholders to prevent crime

Goal: Expand public outreach efforts through enhanced community relations

Action Item: Host a Citizen’s Police Academy class; expand public outreach and engagement

7.8: Maintain a strong, fiscally sustainable organization

Goal: Maintain all standards set forth by the Texas Police Chiefs Association Recognition Program

Action Item: Provide each division with necessary training and equipment to achieve compliance with all standards

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Addition of Crime Analyst position (reclassified FTE in Division)
- Initial implementation of new dash camera and body worn camera system
- First full year of Flock Safety ALPR cameras
- Upgrade to phone and radio recorder system
- Significant increases to building maintenance due to required projects

<u>WORKLOAD MEASURES</u>	2019-2020	2020-2021	2020-2021	2021-2022
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of employees completing field training program	3	7	10	4
Number of internal affairs cases initiated	5	4	2	4
Number of crime data reports generated	-	-	-	24

PERFORMANCE MEASURES

Percent of authorized sworn positions filled	100%	100%	94%	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 BASED UPON 2,080 HOURS PER YEAR)</u>				
Chief of Police	1.00	1.00	1.00	1.00
Assistant Chief	1.00	1.00	1.00	1.00
Captain - Operations	1.00	1.00	1.00	1.00
Captain - Support Services	1.00	1.00	1.00	1.00
Sergeant - Professional Standards	1.00	1.00	1.00	1.00
Police Officer - Victim Assistance Liaison	1.00	-	-	-
Information Technology Administrator	2.00	2.00	2.00	1.00
Crime Analyst	-	-	-	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	9.00	8.00	8.00	8.00

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 683,977	\$ 889,826	\$ 957,538	\$ 855,522	\$ 849,467
0150 Overtime	4,679	15,206	8,500	3,401	7,700
0200 Taxes	50,397	66,280	74,710	51,859	67,013
0250 Retirement	120,852	161,604	171,510	129,315	153,861
0300 Group Insurance	125,035	136,651	157,100	111,179	134,830
0310 W/C Insurance	8,064	10,436	11,260	14,985	8,472
0320 Disability Insurance	4,196	3,945	4,480	3,603	4,001
Total Personnel	997,200	1,283,948	1,385,098	1,169,864	1,225,344
Supplies					
1050 Certificate & Award	4,177	1,066	4,150	3,645	5,000
1300 Kitchen & Janitorial	10,299	13,123	9,400	12,859	15,000
1400 Office & Postage	11,394	10,915	12,000	9,439	13,000
1450 Office Furnishings	390	129,919	-	-	-
1600 Safety & Health	1,288	5,583	3,000	1,986	3,000
1700 Small Tools & Equipment	3,271	11,826	90,500	90,000	91,660
1850 Uniform & Apparel	2,905	5,387	4,070	3,915	4,500
1900 Vehicle & Eqpt. Supplies	7,680	4,973	5,380	5,460	7,950
Total Supplies	41,404	182,792	128,500	127,304	140,110
Maintenance					
2050 Building Maintenance	22,306	38,452	76,470	82,651	123,000
2200 Machine & Eqpt. Maintenance	216	-	-	-	-
2450 Vehicle Maintenance	3,558	3,031	2,830	12,454	5,355
2900 Service Contracts	52,490	64,585	61,950	70,045	219,410
2910 OSSI Support Services	28,761	47,399	47,410	-	47,410
Total Maintenance	107,331	153,467	188,660	165,150	395,175
Services					
3110 Communication	80,153	100,259	95,290	67,032	95,690
3190 Dues, Subscriptions, Books	5,157	5,755	6,740	8,129	7,335
3310 General Insurance	88,841	99,601	93,360	101,544	94,459
3330 Janitorial Services	32,279	30,840	32,920	23,555	32,920
3440 Technology Services	19,462	20,794	27,130	5,531	27,130
3490 Printing	1,877	604	2,250	2,359	3,250
3510 Prisoner Support	6,048	4,274	10,950	2,802	8,950
3530 Professional Development	26,527	13,663	29,000	14,871	31,000
3590 Public Relations	6,233	7,601	34,200	10,724	34,000
3750 Uniform Service	111	139	1,000	213	500
3770 Utilities	55,822	47,554	48,650	32,324	36,675
3780 Water Charges	3,366	3,637	3,840	3,751	3,900
3880 Information Technology	86,650	44,170	38,560	38,560	39,395
Total Services	412,526	378,891	423,890	311,395	415,204
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	76,800	78,800	-	-	50,830
Total Other Financing Uses	76,800	78,800	-	-	50,830
Police Administration	\$ 1,635,261	\$ 2,077,898	\$ 2,126,148	\$ 1,773,713	\$ 2,226,663

Police – Criminal Investigations

DIVISION DESCRIPTION

The Police – Criminal Investigations Division response capabilities include compiling and analyzing crime data; investigating crimes; collecting evidence; identifying perpetrators; and preparing cases to aid in the successful prosecution of criminals.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.1: Prevent, control, and reduce crime

Goal: Protect the integrity of all evidence collected to aid the prosecution of crimes

Action Item: Educate new detectives and patrol officers on the collection and preservation of crime scene evidence

Goal: Reduce the number of vehicle crimes

Action Item: Increase the use of unmarked police vehicle patrols in apartment and business parking lots during peak times

Goal: Increase the knowledge base and skill sets of sworn personnel

Action Item: Implement a rotation between detectives and patrol officers

7.2: Collaborate with citizens, businesses, and other stakeholders to prevent crime

Goal: Strengthen the relationship between police and the community

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

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Training two new Detectives transferring into the Division (1 spot was held open due to staffing shortage for majority of FY20-21)

<u>WORKLOAD MEASURES</u>	<u>2019-2020</u> <u>ACTUAL</u>	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ESTIMATE</u>	<u>2021-2022</u> <u>BUDGET</u>
Number of cases cleared arrest / warrant	119	54	94	120
Number of cases inactivated	1,039	1,220	1,053	1,200
Number of cases cleared	310	315	274	315
<u>PERFORMANCE MEASURES</u>				
Percent of investigations completed within 90 days	99%	99%	99%	99%
Number of cases cleared per detective	210	200	305	300
Number of non-evidentiary pieces disposed	1,103	1,200	1,600	1,500

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
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 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 574,727	\$ 601,089	\$ 605,720	\$ 512,560	\$ 614,246
0150 Overtime	8,814	6,786	7,300	3,105	7,300
0200 Taxes	43,002	45,710	48,160	39,175	48,808
0250 Retirement	102,406	108,460	110,040	94,136	111,568
0300 Group Insurance	114,648	111,870	132,350	119,424	132,350
0310 W/C Insurance	7,312	8,302	8,760	11,658	7,225
0320 Disability Insurance	3,127	2,869	2,760	3,130	2,794
Total Personnel	854,036	885,086	915,090	783,188	924,291
Supplies					
1250 Investigative Supplies	4,912	1,608	4,000	82	4,000
1700 Small Tools & Equipment	4,570	2,349	3,000	2,226	3,000
1850 Uniform & Apparel	1,197	1,670	2,200	2,026	4,000
1900 Vehicle & Eqpt. Supplies	10,107	6,923	8,370	7,861	11,620
Total Supplies	20,786	12,550	17,570	12,195	22,620
Maintenance					
2450 Vehicle Maintenance	6,909	3,000	5,600	4,253	6,000
Total Maintenance	6,909	3,000	5,600	4,253	6,000
Services					
3190 Dues, Subscriptions, Books	30	330	340	38	200
3240 Investigative Services	1,720	3,963	6,840	6,243	9,040
3340 Medical Services	5,228	-	1,000	-	-
3530 Professional Development	11,956	5,708	13,900	12,643	15,000
3880 Information Technology	52,800	36,110	35,800	40,275	36,624
Total Services	71,734	46,111	57,880	59,199	60,864
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	53,000	63,000	-	-	41,500
Total Other Financing Uses	53,000	63,000	-	-	41,500
Police CID	\$ 1,006,465	\$ 1,009,747	\$ 996,140	\$ 858,835	\$ 1,055,275

Police – Patrol

DIVISION DESCRIPTION

The Police – Patrol division's primary duties include protecting the community by means of proactive patrol, locating and arresting criminals, and responding to a variety of calls for service.

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

7.1: Prevent, control, and reduce crime

Goal: Implement new data driven patrol strategies to curtail the number of crimes that occur at residential and business properties

Action Item: Use data provided by the Crime Analyst to drive deployment strategies

Goal: Modify and implement a Strategic Oriented Policing philosophy to better fit the current needs of our community

Action Item: Use non-traditional approaches (plain clothes, bicycles, canines) to supplement uniformed patrol

7.2: Collaborate with citizens, businesses, and other stakeholders to prevent crime

Goal: Strengthen the relationship between police and the community

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

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Implementation of K9 program again to include 1 narcotics/patrol dog and 1 explosives/patrol dog
- Implementation of bicycle patrol
- Ammunition costs continue to rise

<u>WORKLOAD MEASURES</u>	2019-2020	2020-2021	2020-2021	2021-2022
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of calls for service	16,767	23,000	16,826	22,000
Number of arrests made	995	1,400	858	1,200
Number of offense reports taken	2,523	3,400	2,223	3,200

PERFORMANCE MEASURES

Number of traffic accidents	1,573	1,700	936	1,700
Number of vehicle crimes	421	450	508	500
Number of narcotics arrests	135	210	164	200

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Police Sergeant	5.00	5.00	5.00	5.00
Police Corporal	4.00	4.00	4.00	4.00
Police Officer - Patrol	21.00	23.00	23.00	22.00
Police Officer - Traffic	3.00	3.00	3.00	2.00
Police Officer - K9	2.00	-	-	2.00
Police Officer - Street Crimes	2.00	2.00	2.00	2.00
Total Employees (Full-Time Equivalents)	37.00	37.00	37.00	37.00

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 2,534,286	\$ 2,478,853	\$ 2,797,022	\$ 2,545,168	\$ 2,747,075
0150 Overtime	142,397	165,630	80,500	140,052	175,000
0200 Taxes	199,501	202,122	225,530	198,964	230,199
0250 Retirement	471,725	473,291	513,990	474,168	524,513
0300 Group Insurance	474,710	461,148	555,120	409,663	540,793
0310 W/C Insurance	33,812	37,942	40,920	54,473	38,136
0320 Disability Insurance	13,897	12,180	13,130	13,023	12,834
Total Personnel	3,870,328	3,831,166	4,226,212	3,835,511	4,268,550
Supplies					
1450 Office Furnishings	2,820	-	-	-	4,000
1700 Small Tools & Equipment	65,272	48,647	66,360	66,360	82,000
1850 Uniform & Apparel	28,286	55,949	41,730	38,893	65,975
1900 Vehicle & Eqpt. Supplies	84,214	59,018	74,310	53,760	95,540
Total Supplies	180,592	163,614	182,400	159,013	247,515
Maintenance					
2150 K-9 Maintenance	5,818	4,741	-	-	25,500
2450 Vehicle Maintenance	95,573	68,530	52,000	47,758	55,500
2900 Service Contracts	14,495	12,500	12,500	12,500	12,500
Total Maintenance	115,886	85,771	64,500	60,258	93,500
Services					
3190 Dues, Subscriptions, Books	711	700	970	332	750
3530 Professional Development	29,081	16,261	36,000	36,000	36,000
3590 Public Relations	22,862	-	-	-	-
3880 Information Technology	139,450	112,220	107,400	120,825	109,796
Total Services	192,104	129,181	144,370	157,157	146,546
Capital Outlay					
7200 Machine & Equipment	20,984	-	-	-	-
Total Capital Outlay	20,984	-	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	301,000	239,810	-	-	216,650
8042 Transfer to Grant Fund	3,063	-	-	-	-
Total Other Financing Uses	304,063	239,810	-	-	216,650
Police Patrol	\$ 4,683,957	\$ 4,449,542	\$ 4,617,482	\$ 4,211,939	\$ 4,972,761

Police – Communications

DIVISION DESCRIPTION

The Police – Communications division's primary duties include answering a variety of 911 calls for service and dispatching the appropriate first responders utilizing the latest technology to ensure a rapid response. The division also responds to open records requests and manages all police records.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.1: Prevent, control, and reduce crime

Goal: Improve the quality of interactions with the public and staff in addition to data entry for calls for service

Action Item: Monitor employee performance by review of audio recordings

Goal: Ensure maximum efficiency for NCIC/TCIC entries

Action Item: Maintain a less than 2% error rate on NCIC/TCIC entries and transactions

7.2: Collaborate with citizens, businesses, and other stakeholders to prevent crime

Goal: Strengthen the relationship between police and the community

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

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Reclassification of one TCO position to Records Manager (616 to 617) for additional oversight of Records Division
- Reclassification of TCO positions that staff Records to Records Specialist (616 to 615) as attrition allows

<u>WORKLOAD MEASURES</u>	2019-2020	2020-2021	2020-2021	2021-2022
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of calls for service	34,151	45,000	34,986	45,000
Number of requests for information	6,322	7,100	7,001	7,200
Number of reports processed	4,432	4,600	3,827	4,700
 <u>PERFORMANCE MEASURES</u>				
Percent of dispatch times less than 2 minutes, 15 seconds	100%	100%	100%	100%
Percent of months with error rate less than 2%	100%	100%	100%	100%
Number of community events attended	41	80	62	80

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Lead Telecommunications Operator	4.00	4.00	4.00	4.00
Telecommunications Operator	12.00	12.00	12.00	9.00
Records Manager	-	-	-	1.00
Records Specialist	-	-	-	2.00
Total Employees (Full-Time Equivalents)	16.00	16.00	16.00	16.00

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 909,859	\$ 784,301	\$ 849,745	\$ 731,223	\$ 887,144
0150 Overtime	74,747	69,890	54,400	104,522	106,770
0200 Taxes	72,331	65,647	71,760	62,332	79,094
0250 Retirement	172,712	152,031	161,620	147,867	178,408
0300 Group Insurance	216,218	175,904	239,500	200,543	283,390
0310 W/C Insurance	2,634	1,341	1,270	1,689	1,068
0320 Disability Insurance	5,186	4,305	4,000	4,258	4,218
Total Personnel	1,453,687	1,253,419	1,382,295	1,252,434	1,540,092
Supplies					
1450 Office Furnishings	6,688	3,365	4,000	1,807	4,000
1700 Small Tools & Equipment	2,589	2,339	2,000	1,489	1,500
1850 Uniform & Apparel	1,687	2,200	2,260	2,939	2,400
Total Supplies	10,964	7,904	8,260	6,235	7,900
Services					
3110 Communication	772	921	750	935	1,200
3190 Dues, Subscriptions, Books	2,056	1,267	1,660	1,785	1,660
3530 Professional Development	6,759	1,675	7,850	6,306	8,000
3880 Information Technology	39,560	34,830	28,920	32,535	29,584
Total Services	49,147	38,693	39,180	41,561	40,444
Police Communications	\$ 1,513,798	\$ 1,300,016	\$ 1,429,735	\$ 1,300,230	\$ 1,588,436

Police – Code Enforcement

DIVISION DESCRIPTION

The Police – Code Enforcement Division’s primary responsibility is to deliver exceptional service while upholding and enforcing Codes and Ordinances that are established or adopted to protect the public health, safety, and welfare of all residents, business owners and visitors.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

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

Goal: Achieve compliance with State laws and local ordinances

Action Item: Stop, prevent or correct neglected, deteriorated property as it effects the overall quality of life and property values within the community

6.1-1: Develop and implement guidelines and standards to enhance the aesthetic appeal of the community

Goal: Public awareness

Action Item: Assist and educate the community with questions and concerns about public health, safety and welfare within the environment through open seminars, informal neighborhood meetings, public announcements, and informative handouts.

6.1-3: Continue to cite and enforce code violations

Goal: Correct violations and remove blight within the city

Action Item: Ensure public safety and welfare by correcting neglected properties and maintaining a habitable city environment through commitment to and all-inclusive commitment to maintain a healthy community

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Full year of MyGov software costs
- Enhance CE safety by providing 2-way radios and GPS capabilities

<u>WORKLOAD MEASURES</u>	<u>2019-2020 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Number of citations	-	20	20	30
Number of cases activated	-	200	200	360
Percentage of cases abated	-	99%	99%	99%
Percentage of code violations abated	98%	98%	98%	98%

PERFORMANCE MEASURES

Resolve non-conforming properties and non-conforming uses	-	100%	100%	100%
Complied complaints	-	100%	100%	100%
Progress checks	-	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Code Enforcement Officer	1.00	2.00	2.00	2.00
Total Employees (Full-Time Equivalents)	1.00	2.00	2.00	2.00

001 - General Fund / PD Code Enforcement (82601-06)

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ -	\$ -	\$ 100,350	\$ 60,032	\$ 99,032
0150 Overtime	-	-	200	-	200
0200 Taxes	-	-	8,050	5,143	7,951
0250 Retirement	-	-	18,050	13,163	17,812
0300 Group Insurance	-	-	46,120	19,466	22,270
0310 W/C Insurance	-	-	320	283	313
0320 Disability Insurance	-	-	480	470	471
Total Personnel	-	-	173,570	98,557	148,049
Supplies					
1700 Small Tools & Equipment	-	-	1,500	-	5,700
1850 Uniform & Apparel	-	-	280	550	700
1900 Vehicle & Eqpt. Supplies	-	-	1,680	680	880
Total Supplies	-	-	3,460	1,230	7,280
Maintenance					
2450 Vehicle Maintenance	-	-	600	494	1,400
2900 Service Contracts	-	-	8,000	7,950	8,000
Total Maintenance	-	-	8,600	8,444	9,400
Services					
3060 Contract Services	-	-	17,500	-	20,000
3110 Communication	-	-	400	-	400
3190 Dues, Subscriptions, Books	-	-	400	220	700
3490 Printing	-	-	300	525	2,500
3530 Professional Development	-	-	2,600	-	3,000
Total Services	-	-	21,200	745	29,000
Capital Outlay					
7250 Vehicles	-	-	30,000	32,295	-
Total Capital Outlay	-	-	30,000	32,295	-
PD Code Enforcement	\$ -	\$ -	\$ 236,830	\$ 141,271	\$ 193,729

Fire Prevention

DIVISION DESCRIPTION

The objective of the Fire Marshal's Office is to promote the health and safety of citizens, businesses and visitors to the City. This is accomplished through public education programs, application of adopted codes and standards through inspections, and professional development of personnel. This division of the fire department provides additional operational support during emergency responses, and special operations such as wildland fire, water related emergencies and any other duties as assigned by the Fire Chief.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.4: Maintain a high level of fire protection service

Goal: Inspect all commercial occupancies on an annual basis, A-2 occupancies bi-annually, and all other scheduled inspection types within 5 business days.

Action Item: Sustain and regularly audit all fire inspectors to ensure coverage of all new and existing businesses.

Goal: Maintain a dynamic fire safety education agenda.

Action Item: Coordinate life safety programs within the community.

Goal: Attend quality training programs and educate personnel

Action Item: Maintain certifications, advance levels of certification and seek new information and skill in all certified disciplines.

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditure for small tools and equipment increase for the purchase of body cameras for the 4 Peace officers in the Fire Department

<u>WORKLOAD MEASURES</u>	<u>2019-2020 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Number of fire inspections performed	-	2,000	605	2,000
Number of plans reviewed	-	250	202	250
Number of public education programs provided	-	20	6	20

PERFORMANCE MEASURES

Percent of plans reviewed within two weeks of receipt	0%	95%	95%	95%
Percent of commercial structures inspected	0%	95%	95%	95%
Fire code compliance rate of structures inspected	0%	90%	90%	95%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Fire Chief	1.00	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00	1.00
Assistant Fire Marshal	1.00	1.00	1.00	1.00
Fire Protection Specialist	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	6.00	6.00	6.00	6.00

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 575,363	\$ 402,149	\$ 570,753	\$ 715,348	\$ 612,586
0150 Overtime	39,933	18,062	20,000	6,309	-
0200 Taxes	43,008	30,820	46,050	35,725	47,943
0250 Retirement	107,979	74,994	105,510	86,823	109,959
0300 Group Insurance	81,762	55,591	94,290	83,603	81,080
0310 W/C Insurance	5,066	6,177	5,300	7,053	6,441
0320 Disability Insurance	3,230	1,854	2,710	2,639	2,866
Total Personnel	856,341	589,647	844,613	937,500	860,875
Supplies					
1200 Fire Prevention Supplies	8,457	\$ 4,910	8,700	4,767	8,700
1250 Investigative Supplies	49	-	740	1,427	990
1400 Office & Postage	29	-	-	-	-
1600 Safety & Health	159	522	4,630	4,250	4,850
1700 Small Tools & Equipment	14,538	5,901	8,500	4,430	13,530
1850 Uniform & Apparel	6,257	6,427	6,940	4,313	6,940
1900 Vehicle & Eqpt. Supplies	7,473	6,003	5,470	4,731	8,080
Total Supplies	36,962	23,763	34,980	23,918	43,090
Maintenance					
2200 Machine & Eqpt. Maintenance	-	-	-	-	-
2450 Vehicle Maintenance	1,598	2,202	10,000	4,700	10,000
2900 Service Contracts	4,950	16,105	950	-	950
Total Maintenance	6,548	18,307	10,950	4,700	10,950
Services					
3110 Communication	7,118	4,552	4,800	4,127	4,800
3160 Deployment Expenses	703	-	-	-	-
3190 Dues, Subscriptions, Books	7,282	6,911	8,210	6,363	6,940
3310 General Insurance	2,864	3,177	3,010	3,180	3,809
3490 Printing	171	126	1,850	723	1,850
3530 Professional Development	14,970	4,493	15,750	5,367	15,750
3590 Public Relations	-	-	3,000	2,000	3,000
3880 Information Technology	68,870	55,850	52,330	58,871	53,475
Total Services	101,978	75,110	88,950	80,631	89,624
Capital Outlay					
7200 Machine & Equipment	-	8,695	-	-	-
Total Capital Outlay	-	8,695	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	26,380	22,380	-	-	45,000
8075 Transfer to Emer Mgmt Fund	27,821	-	-	-	-
Total Other Financing Uses	54,201	22,380	-	-	45,000
Fire Prevention	\$ 1,056,030	\$ 737,902	\$ 979,493	\$ 1,046,749	\$ 1,049,539

Fire Operations Division

DIVISION DESCRIPTION

The primary responsibilities of the Fire Operations Division are fire suppression and emergency medical services. The Fire Operations Division also provides special operations including Dive Team, Wildland, UAV operations, and high-water operations. The Webster Fire Department operates from one fire station and provides 24-hour coverage.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.4: Maintain a high level of fire protection service

Goal: Maintain all standards set forth by Texas Commission on Fire Protection, Insurance Service Office, and Texas Best Practices.

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

Goal: Establish key training objectives.

Action Item: Identify needs for specialized training for response to incidents that occur within the City.

Goal: Deliver an effective level of service to the City.

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

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Supplemental requests for Life Pack, Lucas Medical and three new defibrillators
- New Cisco Switch

<u>WORKLOAD MEASURES</u>	<u>2019-2020 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Number of calls for fire services		2,000	1,565	2,000
Number of calls for emergency medical services		2,500	2,450	3,000
Number of patients treated		2,000	1,921	2,000

PERFORMANCE MEASURES

Response time within 5 minutes 30 second for fire services		90%	90%	90%
Response time within 4-5 minutes for EMS		90%	90%	90%
Patients treated per 1,000 population	-	187	200	187

Fire service response time calculated using turn-out time and travel time in response zone 1.

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,920 HOURS PER YEAR)				
Shift Commander	3.00	3.00	3.00	3.00
Fire Officer	3.00	3.00	3.00	3.00
Driver	3.00	3.00	3.00	3.00
Firefighter	6.00	6.00	6.00	6.00
Total Employees (Full-Time Equivalents)	15.00	15.00	15.00	15.00

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 911,674	\$ 963,063	\$ 1,074,527	\$ 1,028,810	\$ 1,136,468
0150 Overtime	243,205	248,600	266,490	319,523	185,620
0200 Taxes	85,412	94,029	96,700	94,458	104,020
0250 Retirement	201,964	221,527	220,570	225,901	237,315
0300 Group Insurance	199,737	209,116	244,210	228,419	281,570
0310 W/C Insurance	11,774	13,714	13,610	18,113	16,389
0320 Disability Insurance	5,095	4,686	5,140	5,005	5,074
Total Personnel	1,658,861	1,754,735	1,921,247	1,920,229	1,966,456
Supplies					
1100 Chemical	4,141	641	2,060	3,600	3,060
1230 Holiday Supplies	-	730	750	142	750
1300 Kitchen & Janitorial	10,090	9,833	11,400	10,170	11,400
1400 Office & Postage	9,592	8,438	18,810	11,475	18,810
1450 Office Furnishings	7,167	-	-	-	-
1600 Safety & Health	20,942	24,615	29,810	7,984	30,810
1700 Small Tools & Equipment	79,226	74,091	60,050	10,962	137,056
1850 Uniform & Apparel	86,508	38,194	55,430	33,117	60,100
1900 Vehicle & Eqpt. Supplies	18,444	12,792	17,270	8,344	21,351
Total Supplies	236,110	169,334	195,580	85,794	283,337
Maintenance					
2050 Building Maintenance	43,519	73,301	33,000	30,175	33,000
2200 Machine & Eqpt. Maintenance	18,729	26,784	34,480	17,321	36,010
2450 Vehicle Maintenance	105,796	27,783	109,000	59,546	89,000
2900 Service Contracts	27,977	77,546	110,250	122,484	104,050
Total Maintenance	196,021	205,414	286,730	229,526	262,060
Services					
3110 Communication	36,040	34,654	43,600	30,163	42,200
3160 Deployment Expenses	4,304	2,189	-	3,724	-
3190 Dues, Subscriptions, Books	15,697	8,487	9,420	5,352	9,420
3230 EMS Services	394,000	408,828	708,000	619,500	743,400
3290 Fire Services	1,978	1,897	6,000	7,626	6,000
3310 General Insurance	38,254	42,447	40,200	43,715	39,927
3330 Janitorial Services	20,000	20,150	20,200	22,200	20,200
3490 Printing	1,200	126	690	-	690
3530 Professional Development	57,606	21,751	62,510	35,509	62,510
3590 Public Relations	9,416	9,099	11,700	9,279	11,700
3750 Uniform Service	2,384	10,372	12,000	12,000	12,000
3770 Utilities	54,453	46,356	47,960	32,951	38,615
3780 Water Charges	4,311	4,478	4,060	4,745	4,470
3880 Information Technology	60,775	48,050	50,950	57,319	87,052
Total Services	700,418	658,884	1,017,290	884,083	1,078,184
Capital Outlay					
7050 Building & Property	-	-	-	-	90,000
7200 Machine & Equipment	72,845	-	-	-	-
7250 Vehicles	-	334,012	-	-	-
Total Capital Outlay	72,845	334,012	-	-	90,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	114,210	64,500	-	-	48,130
8042 Transfer to Grant Fund	10,841	-	-	-	-
Total Other Financing Uses	125,051	64,500	-	-	48,130
Fire Operations	\$ 2,989,306	\$ 3,186,879	\$ 3,420,847	\$ 3,119,632	\$ 3,728,167

Emergency Management Division

DIVISION DESCRIPTION

The objective of the Emergency Management Division is to serve the City of Webster by managing the all-hazards emergency management plans for the City. The Emergency Management Division uses an all-hazards approach to plan, mitigate, respond, and recover from an event that impacts the City. The Emergency Management Division works closely with local jurisdictions, state agencies, and federal partners in ensuring the City becomes more resilient for future disasters.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.7: Achieve an effective emergency management plan for the city.

Goal: Maintain City of Webster plans and policies which include Emergency Operations Plan, Annexes, and Hazard Mitigation Action Plan.

Action Item: Submit any significant changes as needed.

Goal: Maintain NIMS compliance.

Action Item: Audit employee training records, schedule training as needed.

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

Action Item: Conduct a citywide disaster exercise.

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Purchase of Vehicle for the Emergency Management Planning Specialist.
- Purchase of Drone Sense Asset Management Software.

<u>WORKLOAD MEASURES</u>	<u>2019-2020 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
	-		-	-
	-		-	-
	-		-	-
<u>PERFORMANCE MEASURES</u>				
	0%		0%	0%
	0%		0%	0%
	0%		0%	0%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Planning Specialist	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	1.00	1.00	1.00	1.00

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ -	\$ -	\$ 74,580	\$ 52,151	\$ 82,959
0200 Taxes	-	-	5,890	3,971	6,526
0250 Retirement	-	-	13,410	14,421	14,891
0300 Group Insurance	-	-	22,270	14,844	22,270
0310 W/C Insurance	-	-	830	1,104	1,090
0320 Disability Insurance	-	-	370	341	387
Total Personnel	-	-	117,350	86,832	128,123
Supplies					
1400 Office & Postage	-	-	1,300	1,288	1,300
1600 Safety & Health	-	-	2,000	5,095	2,000
1700 Small Tools & Equipment	-	-	1,000	986	1,500
1900 Vehicle & Eqpt. Supplies	-	-	-	-	500
Total Supplies	-	-	4,300	7,369	5,300
Maintenance					
2200 Machine & Eqpt. Maintenance	-	-	2,400	159	2,400
2900 Service Contracts	-	-	9,000	9,675	14,000
Total Maintenance	-	-	11,400	9,834	16,900
Services					
3110 Communication	-	-	1,440	-	1,440
3190 Dues, Subscriptions, Books	-	-	2,100	2,100	2,100
3490 Printing	-	-	600	600	1,600
3530 Professional Development	-	-	14,400	12,000	14,400
3590 Public Relations	-	-	1,350	1,137	1,650
3870 Emergency Management	-	3,287	-	-	-
Total Services	-	3,287	19,890	15,837	21,190
Capital Outlay					
7250 Vehicles	-	-	-	-	25,000
Total Capital Outlay	-	-	-	-	25,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	-	-	-	-	4,167
Total Other Financing Uses	-	-	-	-	4,167
Emergency Management	\$ -	\$ 3,287	\$ 152,940	\$ 119,872	\$ 200,680



General Debt Service Fund Overview

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

Long-term debt at September 30, 2021 is comprised of the following debt issues:

Description	Principal
Refunding Bonds, Series 2020	\$ 3,495,000
Total General Obligation Bonds	\$ 3,495,000
Certificates of Obligation, Series 2018A	\$ 3,730,000
Certificates of Obligation, Series 2021A	\$17,700,000
Total Certificates of Obligation	\$ 21,430,000
Total General Long-Term Debt	<u>\$ 24,925,000</u>

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

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.

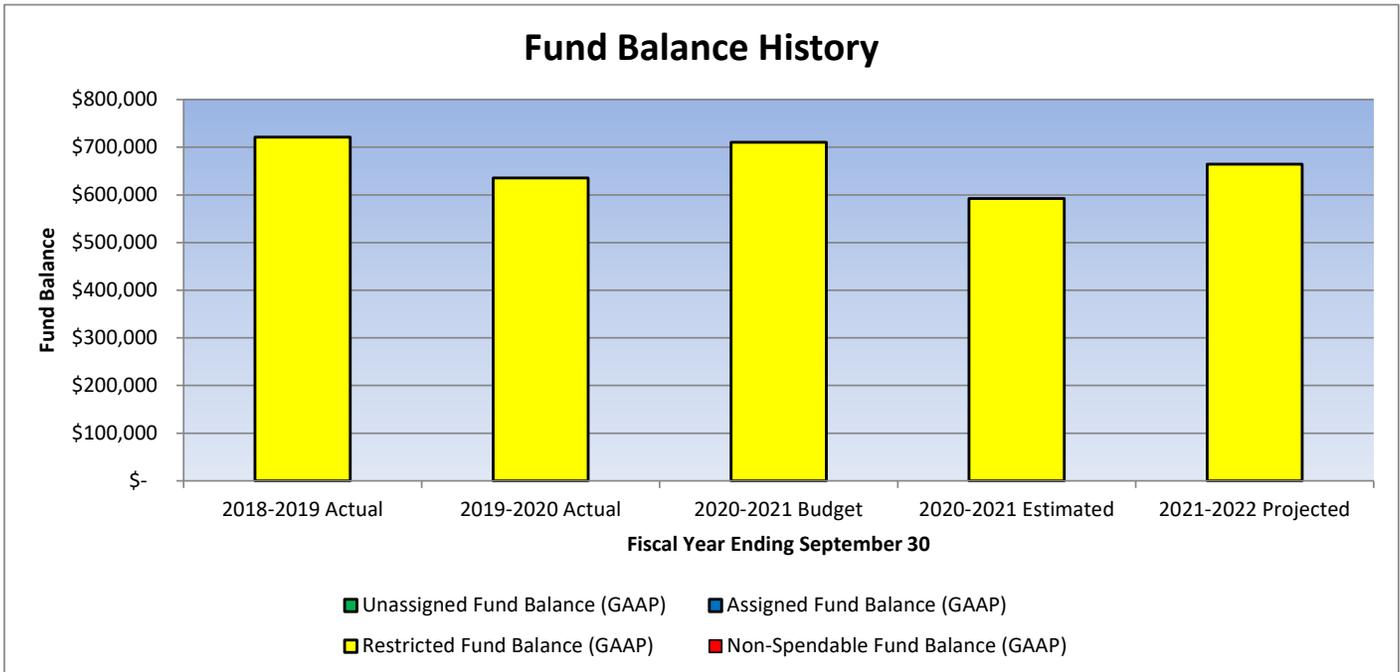
**General Debt Service Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 702,808	\$ 721,417	\$ 635,703	\$ 635,703	\$ 592,375
Revenues ¹	2,812,135	2,681,104	2,838,750	2,720,010	2,996,304
Expenditures	(2,793,527)	(2,766,818)	(2,764,140)	(2,763,338)	(2,924,332)
Net Increase / (Decrease) in Fund Balance	18,608	(85,714)	74,610	(43,328)	71,972
Ending Restricted Fund Balance (Budget)	\$ 721,416	\$ 635,703	\$ 710,313	\$ 592,375	\$ 664,347
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 721,416	\$ 635,703	\$ 710,313	\$ 592,375	\$ 664,347
Adjustment ²	1	-	-	-	-
Restricted Fund Balance (GAAP)	721,417	635,703	710,313	592,375	664,347
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 721,417	\$ 635,703	\$ 710,313	\$ 592,375	\$ 664,347

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 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Property Taxes					
1010 Current Property Tax	\$ 2,473,111	\$ 2,415,136	\$ 2,516,030	\$ 2,448,475	3,031,565
1050 Delinquent Property Tax	(18,357)	\$ (83,894)	(36,400)	(67,400)	(44,261)
1200 Penalty and Interest	6,522	\$ 11,222	8,490	8,530	8,500
Total Property Taxes	2,461,276	2,342,464	2,488,120	2,389,605	2,995,804
Miscellaneous Income					
6050 Interest Income	20,829	8,610	20,600	375	500
Total Miscellaneous Income	20,829	8,610	20,600	375	500
Other Financing Sources					
8200 Transfer from WEDC	330,030	330,030	330,030	330,030	-
8999 Use of PY Fund Balance	-	-	-	-	-
Total Other Financing Sources	330,030	330,030	330,030	330,030	-
General Debt Service Fund	\$ 2,812,135	\$ 2,681,104	\$ 2,838,750	\$ 2,720,010	\$ 2,996,304

007 - General Debt Service Fund
Expenditures

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022	Supplemental 2021-2022	Budget 2021-2022
Services							
3080 Financial	\$ 1,789	\$ 1,887	\$ 2,500	\$ 1,700	\$ 2,000	\$ -	\$ 2,000
Total Services	1,789	1,887	2,500	1,700	2,000	-	2,000
Debt Service							
5012 Principal - 2012 CO	270,000	280,000	-	-	-	-	-
5013 Principal - 2013 GO Ref	1,180,000	1,195,000	1,205,000	1,205,000	-	-	-
5018 Principal - 2018A CO	420,000	435,000	455,000	455,000	475,000	-	475,000
5031 Principal - 2020 GO Ref	-	-	220,000	220,000	235,000	-	235,000
5080 Principal - 2010 GO Ref	495,000	510,000	535,000	535,000	-	-	-
5090 Principal - 2021A CO	-	-	-	-	1,290,000	-	1,290,000
5120 Bond Issuance Costs	-	127,841	-	-	-	-	-
5131 Escrow-2020 GO Bond Ref	-	4,415,238	-	-	-	-	-
5512 Interest - 2012 CO	141,900	4,200	-	-	-	-	-
5513 Interest - 2013 GO Ref	47,800	27,038	9,040	9,038	-	-	-
5518 Interest - 2018A CO	181,550	164,450	146,650	146,650	128,050	-	128,050
5531 Interest - 2020 GO Ref	-	120,738	180,250	180,250	168,875	-	168,875
5580 Interest - 2010 GO Ref	55,488	32,875	10,700	10,700	-	-	-
5590 Interest - 2021A CO	-	-	-	-	625,407	-	625,407
Total Debt Service	2,791,738	7,312,379	2,761,640	2,761,638	2,922,332	-	2,922,332
Other Financing Uses							
8310 Other Financing Source	-	(3,715,000)	-	-	-	-	-
8320 Bond Premium	-	(832,448)	-	-	-	-	-
Total Other Financing Uses	-	(4,547,448)	-	-	-	-	-
General Debt Service Fund	\$ 2,793,527	\$ 2,766,818	\$ 2,764,140	\$ 2,763,338	\$ 2,924,332	\$ -	\$ 2,924,332

General Debt Service Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2021				\$ 24,925,000
2022	2,922,332	2,000,000	922,332	22,925,000
2023	2,912,025	2,095,000	817,025	20,830,000
2024	2,923,675	2,195,000	728,675	18,635,000
2025	2,926,250	2,290,000	636,250	16,345,000
2026	2,924,875	2,385,000	539,875	13,960,000
2027	2,927,325	2,485,000	442,325	11,475,000
2028	2,928,550	2,585,000	343,550	8,890,000
2029	2,329,800	2,080,000	249,800	6,810,000
2030	2,336,100	2,175,000	161,100	4,635,000
2031	2,338,375	2,270,000	68,375	2,365,000
2032	430,500	420,000	10,500	1,945,000
Grand Total	<u>\$ 27,899,807</u>	<u>\$ 22,980,000</u>	<u>\$ 4,919,807</u>	<u>\$ -</u>

General Debt Service Fund

Certificates of Obligation, Series 2021A

Bond Amount	\$17,700,000
Date of Issue	Anticipated issuance FYI 2021-2022
Interest Rate	4.00
Date of Maturity	3/1/2031

Purpose: Proceeds from the sale of the Certificates will be used for (i) the purchase of firefighting trucks, machinery and equipment, (ii) construction, renovation, and equipment of various City-owned buildings, (iii) road and street repairs, and improvements, (iv) land acquisition including the property located at the southwest corner of IH 45 and FM 528 for the purpose of the NASA Bypass Extension, (v) professional services rendered in connection with the foregoing, and (vi) the costs of issuing the Certificates. These bonds have been rated AA +/Stable.

	Payment	Principal	Interest	Principal Balance
9/30/2021				\$ 17,700,000
2022	1,915,407	1,290,000 #	625,407	16,410,000
2023	1,911,400	1,360,000	551,400	15,050,000
2024	1,915,800	1,420,000	495,800	13,630,000
2025	1,912,900	1,475,000	437,900	12,155,000
2026	1,912,700	1,535,000	377,700	10,620,000
2027	1,915,000	1,600,000	315,000	9,020,000
2028	1,914,700	1,665,000	249,700	7,355,000
2029	1,911,800	1,730,000	181,800	5,625,000
2030	1,916,100	1,805,000	111,100	3,820,000
2031	1,912,500	1,875,000	37,500	1,945,000
2032				
Total	\$ 19,138,307	\$ 15,755,000	\$ 3,383,307	\$ -

General Debt Service Fund

General Obligation Refunding Bonds, Series 2020

Bond Amount	\$3,715,000
Date of Issue	1/1/2020
Interest Rate	3.00
Date of Maturity	9/30/2032

Purpose: Proceeds from the sale of the Bonds will be used for (i) refunding all or a portion of the City's outstanding obligations in order to achieve debt service savings and (ii) paying the costs of issuing the Bonds. These bonds have been rated AA+/Stable.

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2020				\$ 3,495,000
2022	403,875	235,000	168,875	3,260,000
2023	401,875	245,000	156,875	3,015,000
2024	409,125	265,000	144,125	2,750,000
2025	410,500	280,000	130,500	2,470,000
2026	411,125	295,000	116,125	2,175,000
2027	411,000	310,000	101,000	1,865,000
2028	415,000	330,000	85,000	1,535,000
2029	418,000	350,000	68,000	1,185,000
2030	420,000	370,000	50,000	815,000
2031	425,875	395,000	30,875	420,000
2032	430,500	420,000	10,500	-
Total	\$ 4,556,875	\$ 3,495,000	\$ 1,061,875	\$ -

General Debt Service Fund

Certificates of Obligation, Series 2018A

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

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

	Payment	Principal	Interest	Principal Balance
9/30/2021				\$ 3,730,000
2022	603,050	475,000	128,050	3,255,000
2023	598,750	490,000	108,750	2,765,000
2024	598,750	510,000	88,750	2,255,000
2025	602,850	535,000	67,850	1,720,000
2026	601,050	555,000	46,050	1,165,000
2027	601,325	575,000	26,325	590,000
2028	598,850	590,000	8,850	-
Total	\$ 4,204,625	\$ 3,730,000	\$ 474,625	\$ -

Hotel Occupancy Tax Fund Overview / Statement of Fund Balance

This fund accounts for:

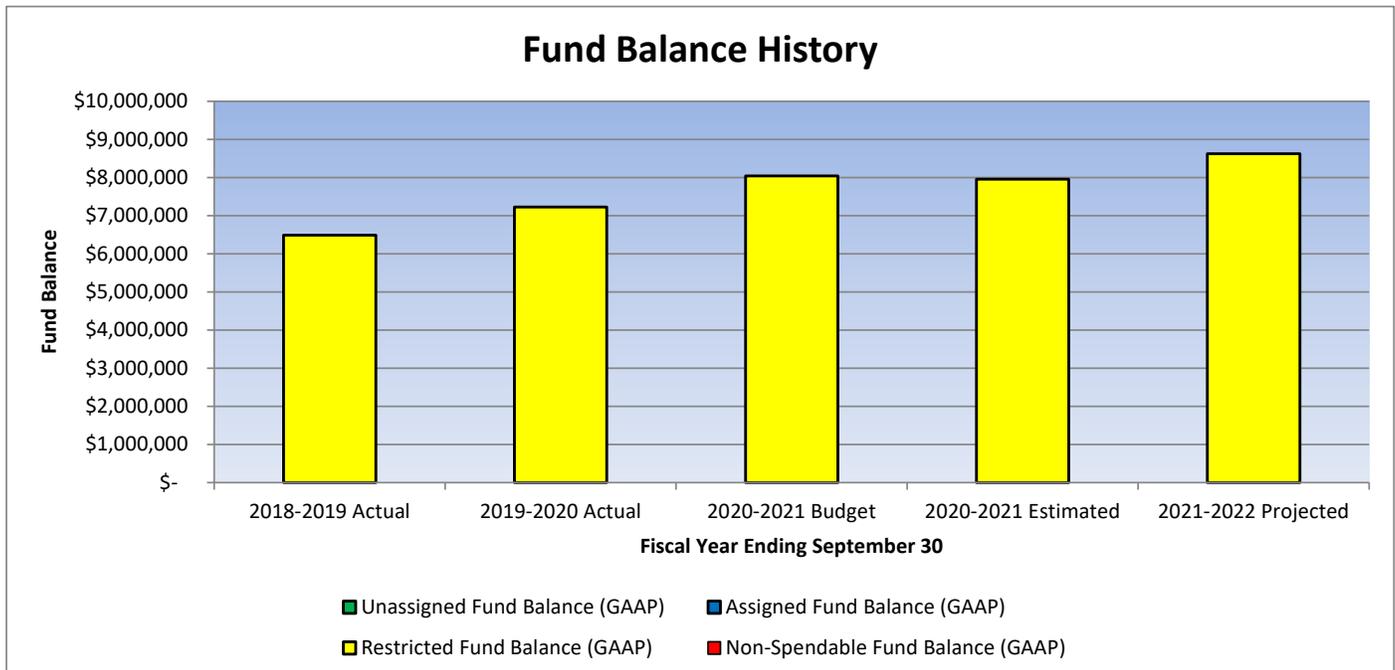
1. Revenues received from the Hotel Occupancy Tax as levied by ordinance 19-01, at the rate of 7% of the room charge.
2. Expenditures as authorized by the Statute (Chapter 156, Tax Code) and approved by City Council to be considered as spent in a manner which directly enhances and promotes tourism and the convention and hotel industry.
 - a. Funding the establishment or improvement of a convention center
 - b. Paying the administrative costs for facilitating convention registration
 - c. Paying for tourism-related advertising and promotion of the City
 - d. Funding programs which enhance the arts
 - e. Funding historical restorations or preservation programs

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 5,344,321	\$ 6,486,385	\$ 7,227,739	\$ 7,227,739	\$ 7,956,377
Revenues ¹	1,755,901	1,271,646	1,456,390	1,365,588	1,512,874
Expenditures	(613,837)	(530,292)	(638,750)	(636,950)	(844,300)
Net Increase / (Decrease) in Fund Balance	1,142,064	741,354	817,640	728,638	668,574
Ending Restricted Fund Balance (Budget)	\$ 6,486,385	\$ 7,227,739	\$ 8,045,379	\$ 7,956,377	\$ 8,624,951
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 6,486,385	\$ 7,227,739	\$ 8,045,379	\$ 7,956,377	\$ 8,624,951
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	6,486,385	7,227,739	8,045,379	7,956,377	8,624,951
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 6,486,385	\$ 7,227,739	\$ 8,045,379	\$ 7,956,377	\$ 8,624,951

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 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Franchise & Local Taxes					
2200 Hotel Occupancy Tax	\$ 1,628,350	\$ 1,218,242	\$ 1,400,000	\$ 1,362,400	\$ 1,456,484
Total Franchise & Local Taxes	1,628,350	1,218,242	1,400,000	1,362,400	1,456,484
Miscellaneous Income					
6050 Interest Income	127,424	53,379	56,390	2,988	56,390
6100 Other Income	127	25	-	200	-
Total Miscellaneous Income	127,551	53,404	56,390	3,188	56,390
Hotel Occupancy Tax Fund	\$ 1,755,901	\$ 1,271,646	\$ 1,456,390	\$ 1,365,588	\$ 1,512,874

**011 - Hotel Occupancy Tax Fund
Expenditures**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Supplies					
1400 Office & Postage	\$ 3,200	\$ 4,584	\$ 6,000	\$ 4,000	\$ 6,000
Total Supplies	3,200	4,584	6,000	4,000	6,000
Services					
3105 Advertising	140,679	118,147	160,000	160,000	360,000
3110 Communication	-	-	-	-	-
3190 Dues, Subscriptions, Books	400	-	800	12,000	800
3360 Lobbying Expense	67,156	-	-	-	-
3490 Printing	11,686	13,751	26,000	12,000	26,000
3530 Professional Development	316	-	-	-	-
3730 Tourism Services	346,000	345,000	345,000	348,000	333,000
3796 HOT Initiatives	-	-	-	-	-
Total Services	566,237	476,898	531,800	532,000	719,800
Other Financing Uses					
8001 Transfer to General Fund	44,400	48,810	100,950	100,950	118,500
Total Other Financing Uses	44,400	48,810	100,950	100,950	118,500
Economic Development	\$ 613,837	\$ 530,292	\$ 638,750	\$ 636,950	\$ 844,300



**Municipal Court Special Revenue Fund
Overview / Statement of Fund Balance**

There are several municipal court fees that are considered special revenue funds. They are:

- Child Safety Fees
- Court Security Fees
- Judicial Efficiency Fees
- Court Technology Fees
- Truancy Prevention Fees
- Municipal Jury Fees

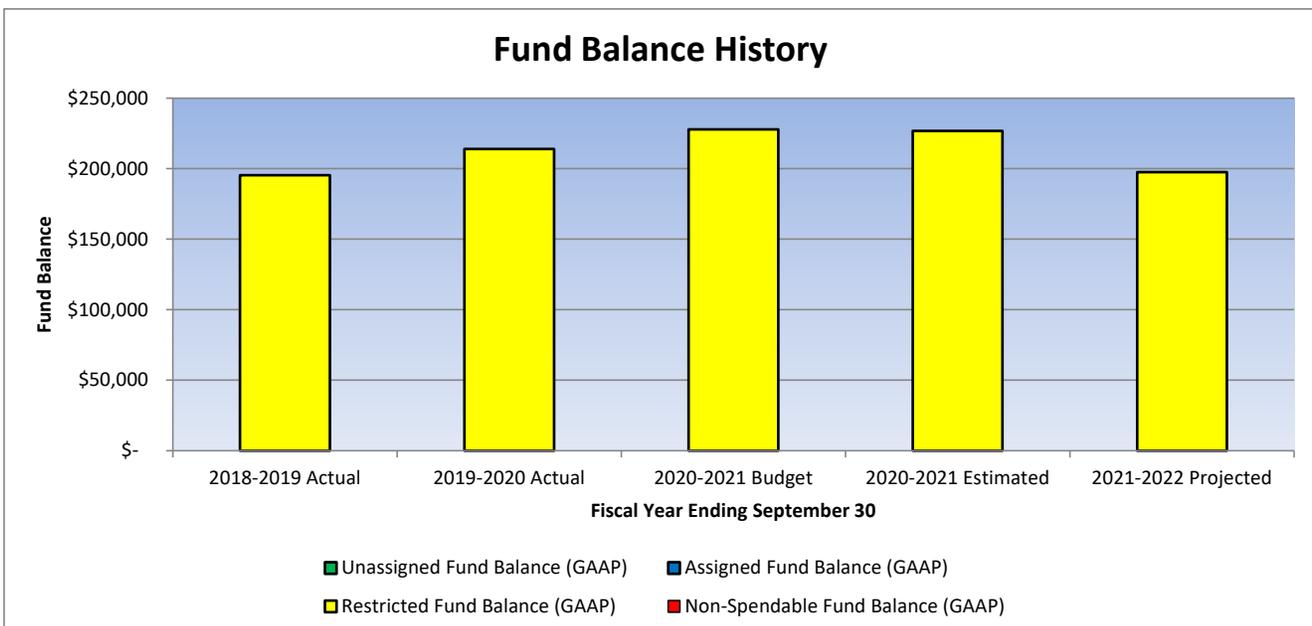
These funds are used to promote judicial efficiency, support school crossing guards and child safety programs, as well as, to provide security for the courtroom and court officers. It is also a revenue source used to enhance and upgrade court technology.

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 190,988	\$ 195,399	\$ 213,980	\$ 213,980	\$ 226,743
Revenues ¹	59,031	45,371	54,410	43,534	47,346
Expenditures	(54,620)	(26,790)	(40,570)	(30,771)	(76,484)
Net Increase / (Decrease) in Fund Balance	4,411	18,581	13,840	12,763	(29,138)
Ending Restricted Fund Balance (Budget)	\$ 195,399	\$ 213,980	\$ 227,820	\$ 226,743	\$ 197,605
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	195,399	213,980	227,820	226,743	197,605
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	195,399	213,980	227,820	226,743	197,605
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 195,399	\$ 213,980	\$ 227,820	\$ 226,743	\$ 197,605

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 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Court Fines & Fees					
4150 Child Safety Fee	\$ 19,259	\$ 13,755	\$ 16,310	\$ 14,781	\$ 17,792
4200 Court Security Fee	14,167	4,662	10,000	913	1,000
4250 Judicial Efficiency Fee	2,269	6,105	3,590	5,629	3,204
4300 Court Technology Fee	18,889	6,257	13,360	1,218	1,500
4350 LMCBSF Local Bldg Sec Fund	-	4,510	3,270	7,322	8,300
4400 LTPDF Local Truancy Prev	-	4,602	3,340	7,471	8,400
4450 LMCTF Local Court Tech Fund	-	3,681	2,670	5,977	6,700
4500 LMJF Local Municipal Jury Fund	-	92	100	149	200
Total Court Fines & Fees	54,584	43,664	52,640	43,461	47,096
Miscellaneous Income					
6050 Interest Income	4,447	1,707	1,770	73	250
Total Miscellaneous Income	4,447	1,707	1,770	73	250
Municipal Court Sp Rev Fund	\$ 59,031	\$ 45,371	\$ 54,410	\$ 43,534	\$ 47,346

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 13,289	\$ 8,195	\$ 13,700	\$ 13,700	\$ 14,330
0200 Taxes	1,035	698	1,230	1,230	1,276
0310 W/C Insurance	132	141	150	140	150
Total Personnel	14,456	9,033	15,080	15,070	15,756
Supplies					
1350 Miscellaneous Supplies	344	617	3,430	1,045	3,668
Total Supplies	344	617	3,430	1,045	3,668
Services					
3110 Communication	22,040	3,395	3,720	3,720	3,720
3190 Dues, Subscriptions, Books	-	-	240	110	240
3530 Professional Development	450	-	2,000	-	2,000
3590 Public Relations	3,492	-	5,000	-	5,000
3770 Utilities	338	245	500	226	500
3790 Warrant Collection	1,500	1,500	1,600	1,600	1,600
Total Services	27,820	5,140	13,060	5,656	13,060
Capital Outlay					
7100 Computer System	-	-	-	-	35,000
Total Capital Outlay	-	-	-	-	35,000
Other Financing Uses					
8001 Transfer to General Fund	12,000	12,000	9,000	9,000	9,000
Total Other Financing Uses	12,000	12,000	9,000	9,000	9,000
Municipal Court	\$ 54,620	\$ 26,790	\$ 40,570	\$ 30,771	\$ 76,484



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

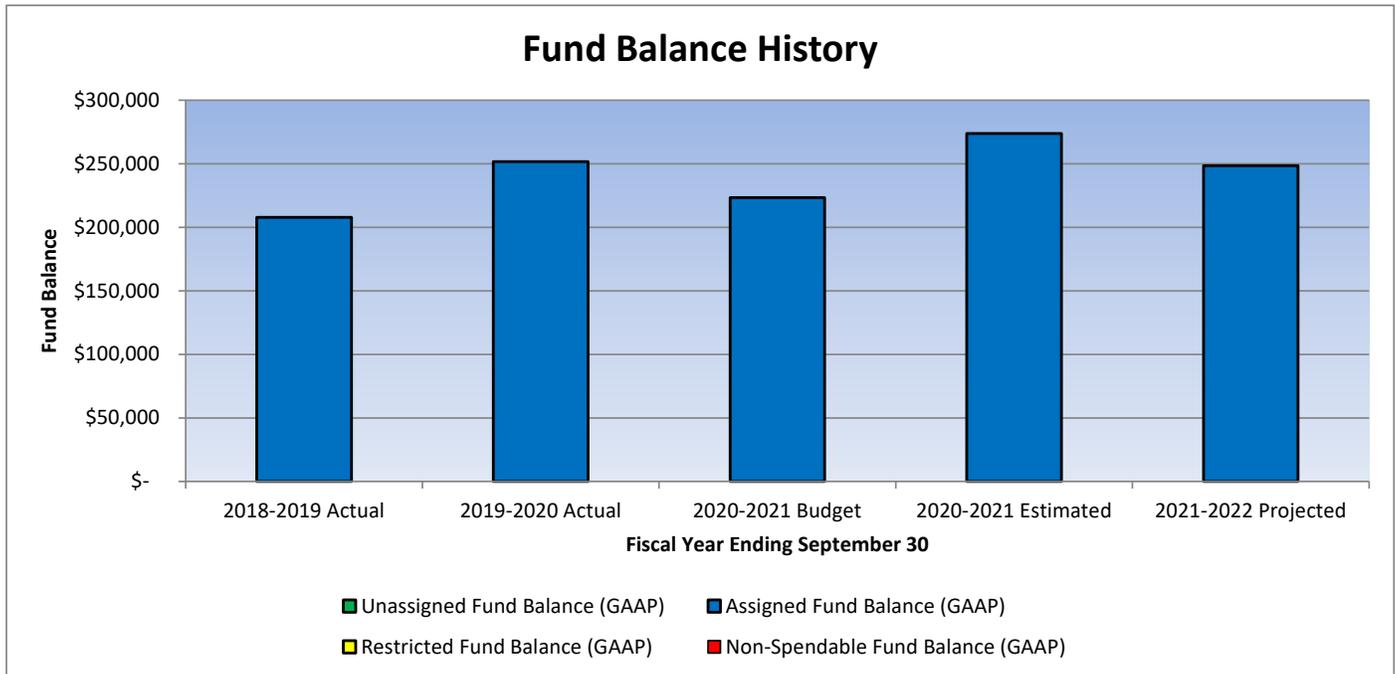
This fund accounts for the receipt of seized funds resulting from narcotics interdiction efforts. Funds can only be spent in those areas considered to be for a law enforcement purpose. This fund is also used to provide an accounting for donations to the Webster Police and Fire Departments. Use of this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

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
<u>Budget Basis:</u>					
Beginning Assigned Fund Balance (GAAP)	\$ 198,916	\$ 207,897	\$ 251,731	\$ 251,731	\$ 273,743
Revenues ¹	41,170	71,815	17,720	44,127	20,625
Expenditures	(32,190)	(27,980)	(46,000)	(22,115)	(46,000)
Net Increase / (Decrease) in Fund Balance	8,980	43,835	(28,280)	22,012	(25,375)
Ending Assigned Fund Balance (Budget)	\$ 207,896	\$ 251,732	\$ 223,451	\$ 273,743	\$ 248,368
<u>Reconciliation to GAAP:</u>					
Ending Assigned Fund Balance (Budget)	\$ 207,896	\$ 251,732	\$ 223,451	\$ 273,743	\$ 248,368
Adjustment ²	1	(1)	-	-	-
Assigned Fund Balance (GAAP)	207,897	251,731	223,451	273,743	248,368
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 207,897	\$ 251,731	\$ 223,451	\$ 273,743	\$ 248,368

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 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Miscellaneous Income					
6050 Interest Income	\$ 4,696	\$ 1,447	\$ 1,620	\$ 21	\$ 25
6150 Police - Federal Funds	21,322	64,820	-	34,782	5,000
6200 Police - LEOSE Funds	4,396	4,297	4,400	2,997	4,000
6250 Police - State Ch59 (Narcotics)	7,904	-	10,000	5,536	10,000
6260 Police - Miscellaneous	-	100	-	-	-
6300 Fire - Donations	2,000	356	750	-	750
6320 Fire - LEOSE Funds	852	796	950	791	850
Total Miscellaneous Income	41,170	71,815	17,720	44,127	20,625
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	28,280	-	25,375
Total Other Financing Sources	-	-	28,280	-	25,375
Public Safety Sp Rev Fund	\$ 41,170	\$ 71,815	\$ 46,000	\$ 44,127	\$ 46,000

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Supplies					
1350 Miscellaneous Supplies	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
1700 Small Tools & Equipment	-	-	-	3,231	-
Total Supplies	-	-	5,000	3,231	5,000
Services					
3910 Police Federal Expense	-	-	11,000	-	11,000
3915 Police LEOSE Expense	2,500	-	4,000	-	4,000
3920 Police State Ch59 Expense	25,293	27,456	20,000	17,257	20,000
Total Services	27,793	27,456	35,000	17,257	35,000
Police CID	\$ 27,793	27,456	\$ 40,000	\$ 20,488	\$ 40,000

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Supplies					
1350 Miscellaneous Supplies	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
Total Supplies	-	-	4,000	-	4,000
Services					
3530 Professional Development	4,243	-	1,000	-	1,000
3915 LEOSE Expense	155	524	1,000	1,627	1,000
Total Services	4,397	524	2,000	1,627	2,000
Fire Operations	\$ 4,397	524	\$ 6,000	\$ 1,627	\$ 6,000



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.

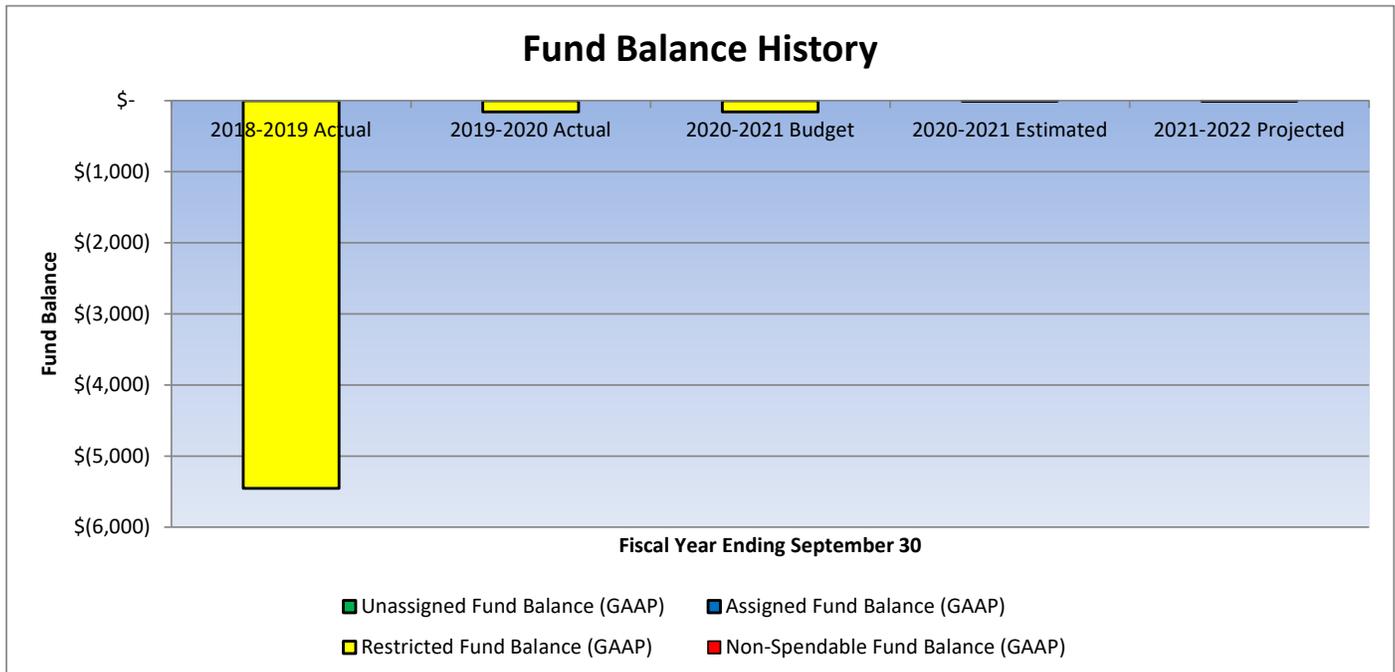
Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Budget 2021-2022
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ (7,185)	\$ (5,455)	\$ (156)	\$ (156)	\$ (0)
Revenues ¹	57,456	30,493	-	3,510	4,000
Expenditures	(55,727)	(25,194)	-	(3,354)	(4,000)
Net Increase / (Decrease) in Fund Balance	1,729	5,299	-	156	-
Ending Restricted Fund Balance (Budget) ²	\$ (5,456)	\$ (156)	\$ (156)	\$ (0)	\$ (0)
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ (5,456)	\$ (156)	\$ (156)	\$ (0)	\$ (0)
Adjustment ³	1	-	-	-	-
Restricted Fund Balance (GAAP)	(5,455)	(156)	(156)	(0)	(0)
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP) ²	\$ (5,455)	\$ (156)	\$ (156)	\$ (0)	\$ (0)

Notes:

¹ Excludes Use of Prior Years' Fund Balance

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

³ An adjustment is made to restricted fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**042 - Grant Fund
Revenues**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Intergovernmental					
7025 Federal - Vest Grant	\$ -	\$ 3,800	\$ -	\$ -	\$ 4,000
7107 Federal - CJD Grant	-	-	-	-	-
7110 Federal - OCDE Grant	2,191	5,693	-	3,354	-
7112 State - ICAC Grant	7,185	-	-	-	-
7113 State - HIDTA Grant	9,415	-	-	-	-
7130 FEMA - AFG Grant	24,762	-	-	-	-
7150 Private Grants	-	21,000	-	-	-
Total Intergovernmental	43,553	30,493	-	3,354	4,000
Other Financing Sources					
8201 Transfer from General Fund	13,904	-	-	156	-
Total Other Financing Sources	13,904	-	-	156	-
Grant Fund	\$ 57,456	\$ 30,493	\$ -	\$ 3,510	\$ 4,000

**042 - Grant Fund
Expenditures**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Services					
3906 Police - VEST Grant	\$ 6,125	\$ (738)	\$ -	\$ -	\$ 4,000
3907 Police - CJD Grant	-	-	-	-	-
3910 Police - OCDE Task Force	2,191	5,693	-	3,354	-
3912 Police - ICAC Task Force	-	-	-	-	-
3913 Police - HIDTA Task Force	11,807	-	-	-	-
3926 Fire - Miscellaneous Grants	-	20,238	-	-	-
3930 Fire - AFG Grant	35,603	-	-	-	-
Total Services	55,727	25,194	-	3,354	4,000
Grant Fund	\$ 55,727	\$ 25,194	\$ -	\$ 3,354	\$ 4,000



PEG Channel Fund
Overview / Statement of Fund Balance

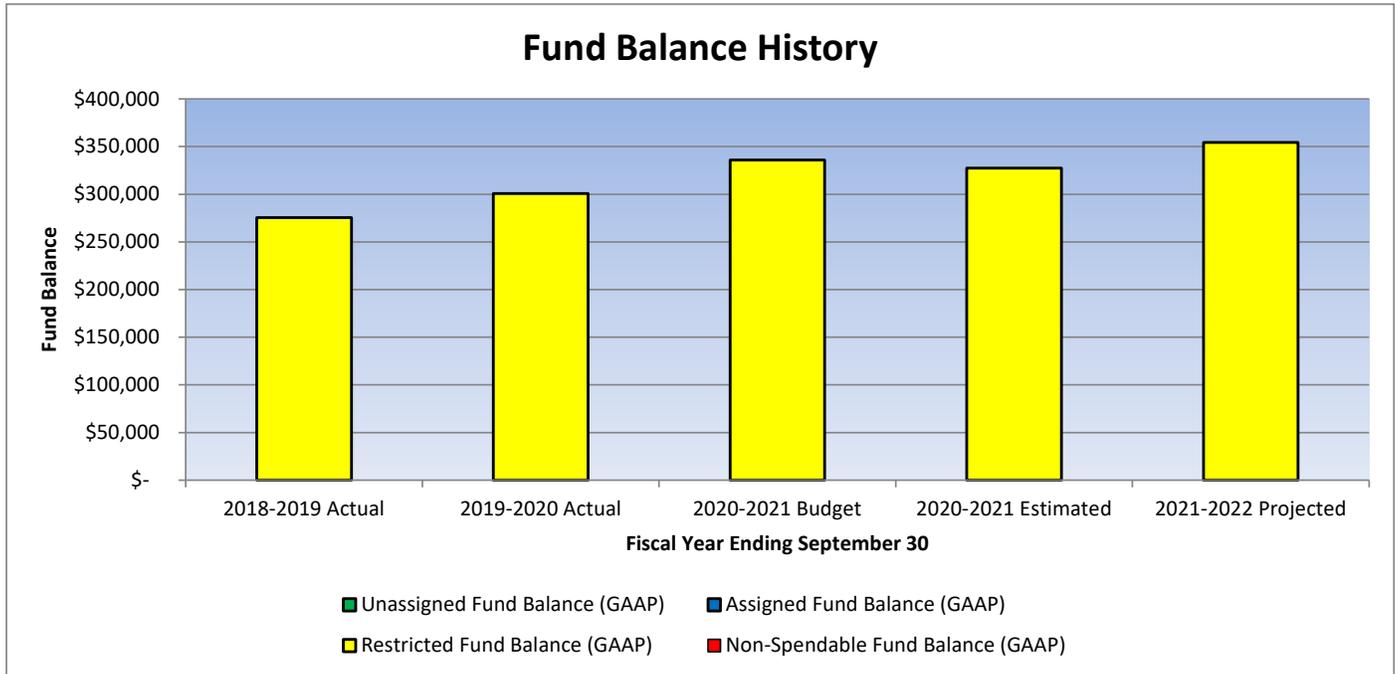
This fund was created to accumulate funds for a public, educational, and government access channel. Funding for this channel is derived from a contribution from local cablevision franchisees in accordance with Chapter 66 of the Texas Utilities Code. These funds can be spent only on capital items used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

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 245,568	\$ 275,512	\$ 300,780	\$ 300,780	\$ 327,430
Revenues ¹	29,943	25,268	35,000	26,650	27,000
Expenditures	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	29,943	25,268	35,000	26,650	27,000
Ending Restricted Fund Balance (Budget)	\$ 275,511	\$ 300,780	\$ 335,780	\$ 327,430	\$ 354,430
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 275,511	\$ 300,780	\$ 335,780	\$ 327,430	\$ 354,430
Adjustment ²	1	-	-	-	-
Restricted Fund Balance (GAAP)	275,512	300,780	335,780	327,430	354,430
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 275,512	\$ 300,780	\$ 335,780	\$ 327,430	\$ 354,430

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 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Franchise & Local Taxes					
2120 Franchise Tax - Cable	\$ 29,943	\$ 25,268	\$ 35,000	\$ 26,650	\$ 27,000
Total Franchise & Local Taxes	29,943	25,268	35,000	26,650	27,000
PEG Channel Fund	\$ 29,943	\$ 25,268	\$ 35,000	\$ 26,650	\$ 27,000

**043 - PEG Channel Fund
Expenditures**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Services					
3797 PEG Channel Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
Total Services	-	-	-	-	-
PEG Channel	\$ -	\$ -	\$ -	\$ -	\$ -



Utility Fund Overview

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

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

Utility Rate History

Utility Rates

The utility rate structure was updated in May 2017. Customers are charged a minimum utility bill based on meter size derived from the AWWA's meter size equivalency factors. Furthermore, the billing rates for water / wastewater consumption are based on customer class. Utility rates consist of a base rate and a volumetric rate. The base rate is the minimum bill that a customer would receive.

Base Rates

	Oct 18 - Sept 19		Oct 19 - Sept 20		Oct 20 - Sept 21		Oct 21 - Sept 22	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
5/8" meter	\$ 6.17	\$ 9.27	\$ 6.26	\$ 9.55	\$ 6.58	\$ 9.83	\$ 6.83	\$ 10.13
3/4" meter	6.79	9.27	6.89	9.55	7.24	9.83	7.51	10.13
1" meter	8.64	9.27	8.77	9.55	9.22	9.83	9.56	10.13
1 1/2" meter	11.11	9.27	11.27	9.55	11.85	9.83	12.30	10.13
2" meter	17.90	9.27	18.16	9.55	19.09	9.83	19.81	10.13
3" meter	67.90	9.27	68.87	9.55	72.43	9.83	75.14	10.13
4" meter	86.42	9.27	87.65	9.55	92.18	9.83	95.63	10.13
6" meter	129.63	9.27	131.48	9.55	138.27	9.83	143.45	10.13
8" meter	156.57	9.27	158.76	9.55	166.96	9.83	173.21	10.13
10" meter	179.01	9.27	181.57	9.55	190.95	9.83	198.10	10.13

Volumetric Rates

	Oct 18 - Sept 19		Oct 19 - Sept 20		Oct 20 - Sept 21		Oct 21 - Sept 22	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
Residential	\$ 3.81	\$ 5.29	\$ 3.81	\$ 5.29	\$ 4.43	\$ 5.29	\$ 4.43	\$ 5.46
Commercial	4.13	5.29	4.13	5.29	4.79	5.29	4.79	5.46
Apartments	4.59	5.29	4.59	5.29	5.33	5.29	5.33	5.46

Residential

Residential customers include single family residences and duplexes served by individual water meters. Apartments and townhomes are excluded. The residential billing rate is \$4.43 (water) / \$5.46 (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 \$46.63 per month for 5,000 gallons of water and wastewater use.

Commercial / Apartments

The commercial billing rate is \$4.79 (water) / \$5.46 (wastewater) for each 1,000 gallons used. An average commercial customer with a 2" meter would pay \$870.44 for 82,000 gallons of water and wastewater use.

The apartment billing rate is \$5.33 (water) / \$5.46 (wastewater) for each 1,000 gallons used. An average apartment customer with a 2" meter would pay \$914.72 for 82,000 gallons of water and wastewater use.

Drainage Rates

A drainage fee was implemented in October 2009. Customers are charged a fee based upon the amount of impervious surface over within each rate class. Rates are unchanged for Fiscal Year 2020-2021 for all classes.

Oct 21 - Sept 22

- \$ 1.24 flat rate for all houses
- \$ 0.000733 per sq ft of impervious surface
- \$ 0.000767 per sq ft of impervious surface

Utility Fund
Statement of Fund Balance

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
Budget Basis:					
Beginning Unrestricted Net Assets (GAAP)	\$ 5,042,139	\$ 5,556,264	\$ 5,217,585	\$ 5,217,585	\$ 5,560,425
Revenues ¹	6,168,317	5,934,641	6,501,260	6,503,005	6,510,438
Expenses ³	(5,588,547)	(5,712,370)	(6,428,963)	(6,160,165)	(6,511,182)
Net Increase / (Decrease) in Net Assets	579,770	222,271	72,297	342,840	(744)
Ending Unrestricted Net Assets (Budget)	\$ 5,621,909	\$ 5,778,535	\$ 5,289,882	\$ 5,560,425	\$ 5,559,681
Reconciliation to GAAP:					
Ending Unrestricted Net Assets (Budget)	\$ 5,621,909	\$ 5,778,535	\$ 5,289,882	\$ 5,560,425	\$ 5,559,681
Adjustment ²	(65,645)	(560,950)	-	-	-
Unrestricted Net Assets (GAAP)	5,556,264	5,217,585	5,289,882	5,560,425	5,559,681
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	12,797,235	12,220,207	11,035,871	11,318,448	27,019,099
Total Fund Balance (GAAP)	\$ 18,353,500	\$ 17,437,792	\$ 16,325,753	\$ 16,878,873	\$ 32,578,780

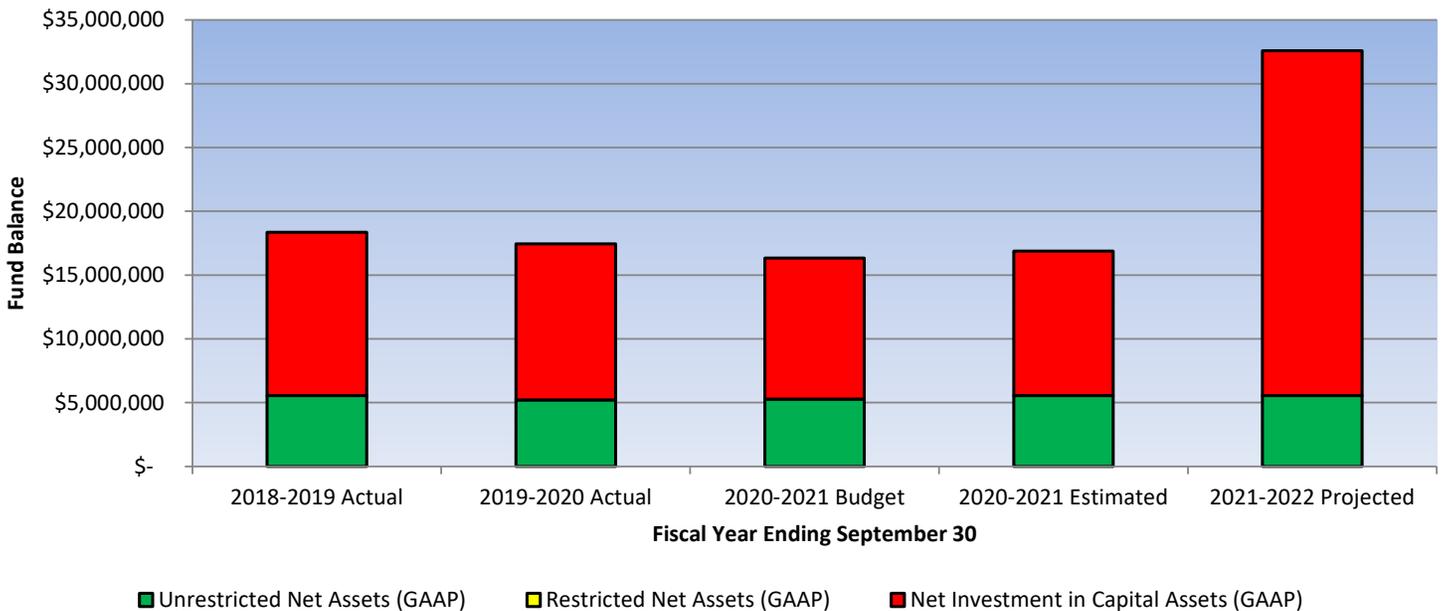
Notes:

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).

³ Amended budget numbers are used for 2021

Fund Balance History

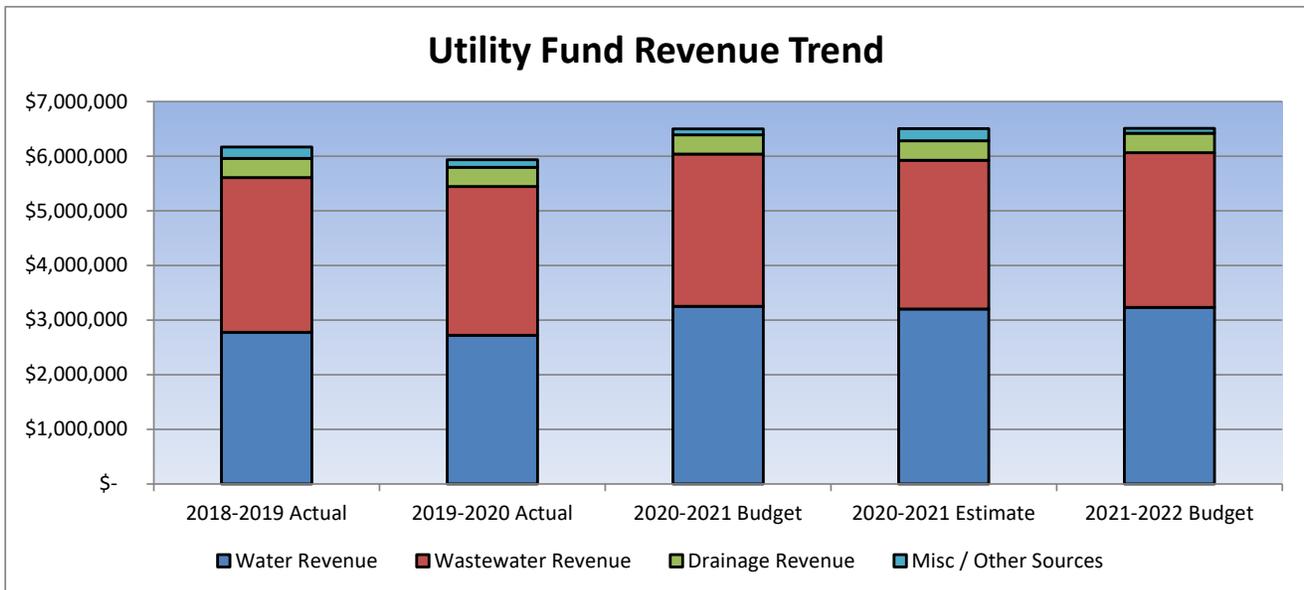


Utility Fund Recap

	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Revenues					
Water Revenue	\$ 2,776,908	\$ 2,724,587	\$ 3,250,640	\$ 3,200,330	\$ 3,233,914
Wastewater Revenue	2,832,787	\$ 2,721,611	2,786,380	2,726,260	2,829,103
Other Fees	54,827	\$ 57,270	58,090	63,376	61,049
Drainage Fees	349,740	\$ 352,155	352,970	353,769	355,430
Miscellaneous Income	154,054	\$ 79,018	53,180	159,269	30,942
Other Financing Sources	-	\$ -	-	-	-
Use of Prior Years' Fund Balance	-	\$ -	-	-	-
Total Revenue	6,168,317	5,934,641	6,501,260	6,503,005	6,510,438
Expenses					
Water Division	2,793,553	3,117,441	3,225,304	3,101,625	2,935,127
Wastewater Division	2,353,822	2,334,601	2,827,105	2,759,218	3,132,678
Drainage Division	441,172	260,328	376,554	299,322	443,377
Total Expenses	5,588,547	5,712,370	6,428,963	6,160,165	6,511,182
Net Income / (Loss)	\$ 579,770	\$ 222,271	\$ 72,297	\$ 342,840	\$ (744)

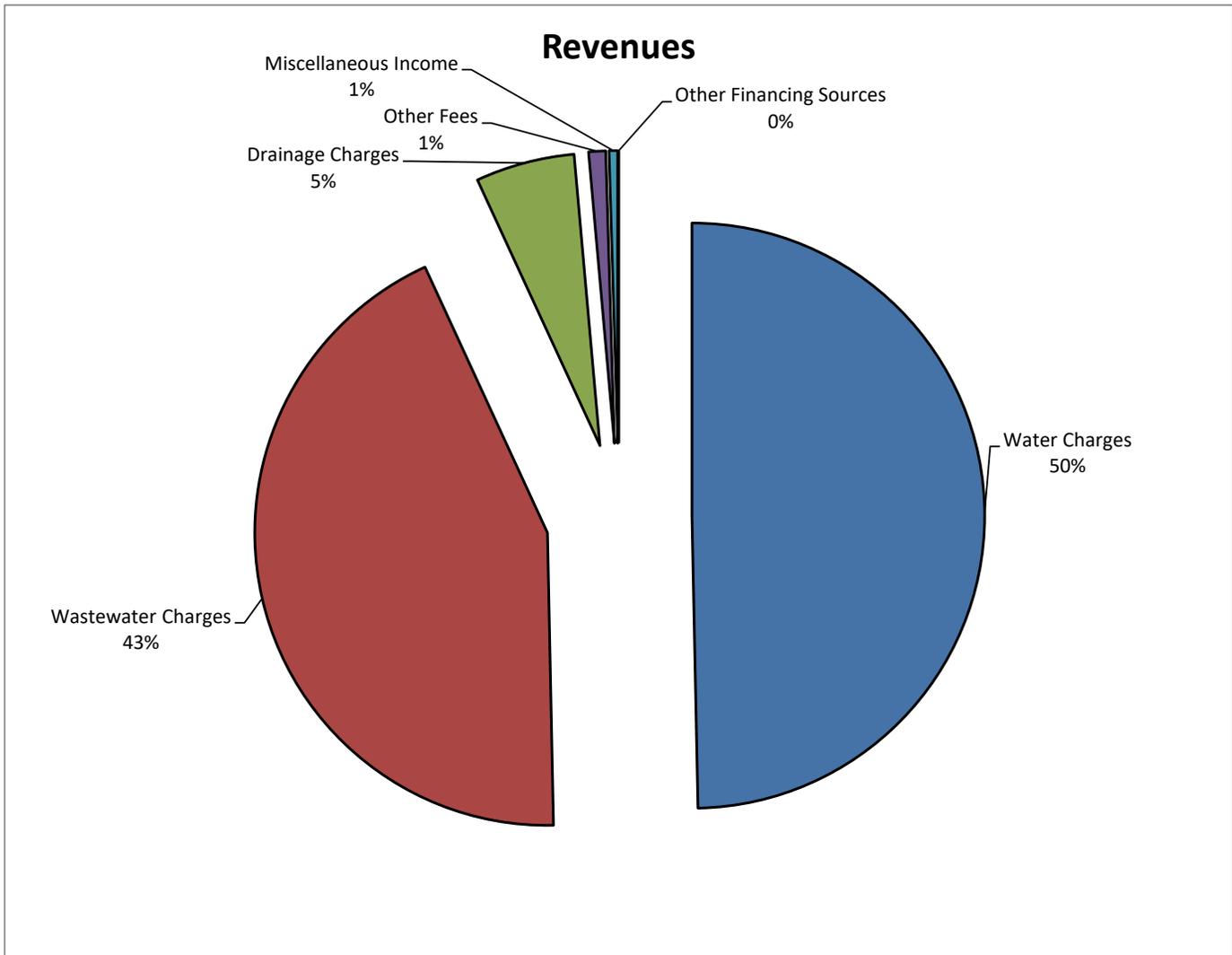
Utility Fund Revenue Trend

	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Revenues					
Water Revenue	\$ 2,776,908	\$ 2,724,587	\$ 3,250,640	\$ 3,200,330	\$ 3,233,914
Wastewater Revenue	2,832,787	2,721,611	2,786,380	2,726,260	2,829,103
Drainage Revenue	349,740	352,155	352,970	353,769	355,430
Misc / Other Sources	208,882	136,288	111,270	222,646	91,990
Total Revenue	\$ 6,168,317	5,934,641	\$ 6,501,260	\$ 6,503,005	\$ 6,510,438



Distribution of Utility Fund Revenues

Water Charges	\$ 3,233,914	49.7%
Wastewater Charges	2,829,103	43.5%
Drainage Charges	355,430	5.5%
Other Fees	61,049	0.9%
Miscellaneous Income	30,942	0.5%
Other Financing Sources	-	0.0%
Total	\$ 6,510,438	100.0%



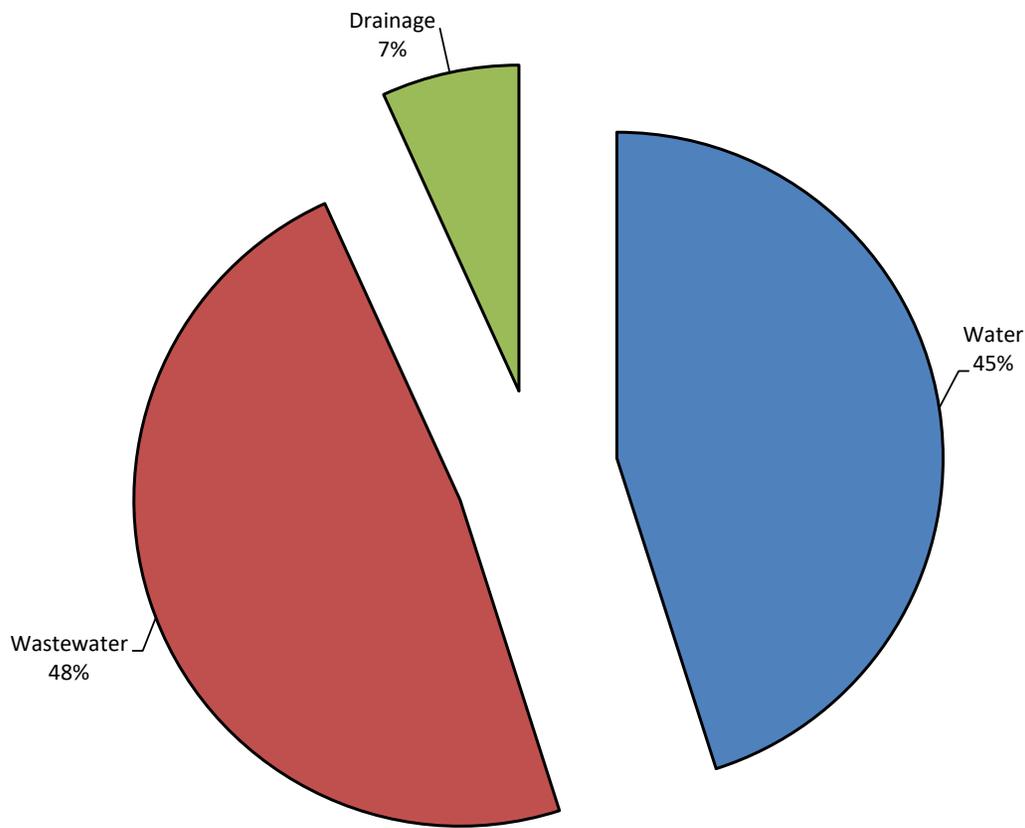
**002 - Utility Fund
Revenues**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Charges for Service					
5100 Water-Residential Revenue	\$ 184,298	\$ 210,930	\$ 192,320	\$ 212,534	\$ 221,837
5110 Water-Apartment Revenue	898,562	913,340	1,066,850	993,486	1,006,876
5120 Water-Commercial Revenue	1,687,845	1,587,953	1,982,210	1,946,816	1,987,464
5130 Water-Other Revenue	6,204	12,364	9,260	47,495	17,736
Water Charges Subtotal	2,776,908	2,724,587	3,250,640	3,200,330	3,233,914
5150 Sewer-Residential Revenue	176,024	193,122	187,150	201,249	204,000
5160 Sewer-Apartment Revenue	1,051,907	1,068,145	972,670	1,030,720	1,039,116
5170 Sewer-Commercial Revenue	1,604,856	1,460,345	1,626,560	1,494,291	1,585,987
Wastewater Charges Subtotal	2,832,787	2,721,611	2,786,380	2,726,260	2,829,103
5200 Water & Sewer Taps	29,194	15,795	27,450	8,282	24,150
5300 Penalties / Reconnect Fees	25,633	41,475	30,640	55,094	36,899
Taps & Penalties Subtotal	54,827	57,270	58,090	63,376	61,049
5400 Drainage-Houses	11,040	11,515	11,570	11,619	11,532
5410 Drainage-Apts & Condos	56,828	57,744	58,060	58,600	59,555
5420 Drainage-Non-Residential	281,873	282,895	283,340	283,550	284,343
Drainage Charges Subtotal	349,740	352,155	352,970	353,769	355,430
Total Charges for Service	6,014,263	5,855,623	6,448,080	6,343,736	6,479,496
Miscellaneous Income					
6050 Interest Income	96,270	57,443	36,850	16,109	6,700
6070 Unrealized Gain / Loss	46,400	4,719	-	-	-
6100 Other Income	11,384	16,856	16,330	32,471	24,242
6120 Insurance Reimbursements	-	-	-	110,689	-
Total Miscellaneous Income	154,054	79,018	53,180	159,269	30,942
Other Financing Sources					
8135 Transfer from Debt Svc Rsrv Fund	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
Utility Fund	\$ 6,168,317	\$ 5,934,641	\$ 6,501,260	\$ 6,503,005	\$ 6,510,438

**002 - Utility Fund
Division Summary**

	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Utility Fund					
Water	\$ 2,793,553	\$ 3,117,441	\$ 3,225,304	\$ 3,101,625	\$ 2,935,127
Wastewater	2,353,822	2,334,601	2,827,105	2,759,218	3,132,678
Drainage	441,172	260,328	376,554	299,322	443,377
Utility Fund	\$ 5,588,547	\$ 5,712,370	\$ 6,428,963	\$ 6,160,165	\$ 6,511,182

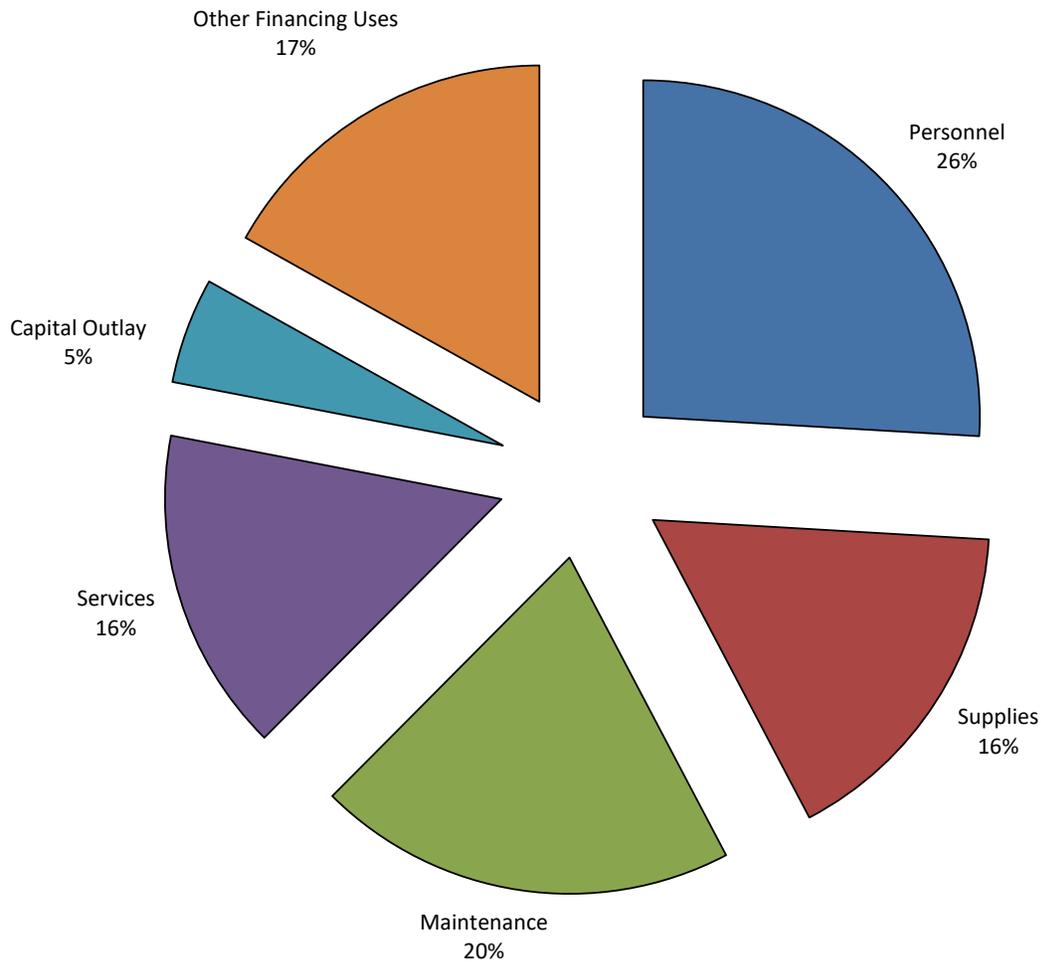
FY 2021-2022 Expenses by Division



**002 - Utility Fund
Category Summary**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
0000 Personnel	\$ 1,447,878	\$ 1,441,736	\$ 1,680,659	\$ 1,371,645	\$ 1,688,153
1000 Supplies	849,696	1,319,179	952,370	953,680	1,065,879
2000 Maintenance	1,101,009	1,202,838	771,434	792,938	1,312,100
3000 Services	601,414	755,499	1,421,230	1,438,632	1,014,337
7000 Capital Outlay	29,300	-	1,000	1,000	331,000
8000 Other Financing Uses	1,559,250	993,118	1,602,270	1,602,270	1,099,713
Utility Fund	\$ 5,588,547	\$ 5,712,370	\$ 6,428,963	\$ 6,160,165	\$ 6,511,182

FY 2021-2022 Expenses by Category



002 - Utility Fund
Line Item Detail

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	924,468	\$ 938,241	\$ 1,044,139	\$ 861,180	\$ 1,060,391
0150 Overtime	39,292	30,922	49,730	59,782	53,000
0200 Taxes	71,100	73,810	85,800	71,318	88,473
0250 Retirement	169,031	173,104	192,460	166,025	199,854
0300 Group Insurance	219,092	202,373	282,270	189,000	262,640
0310 W/C Insurance	12,448	13,287	14,570	12,925	13,496
0320 Disability Insurance	5,313	4,683	4,890	4,615	5,099
0900 Other Post Employment Benefits	7,134	5,316	6,800	6,800	5,200
Total Personnel	1,447,878	1,441,736	1,680,659	1,371,645	1,688,153
Supplies					
1100 Chemical	72,609	72,532	69,250	68,500	69,250
1400 Office & Postage	11,241	11,595	11,300	14,000	17,000
1600 Safety & Health	8,057	6,520	7,700	10,500	10,100
1650 Shop Supplies	10,717	11,656	17,500	22,500	13,000
1700 Small Tools & Equipment	11,313	5,258	28,700	28,700	10,500
1800 Surface Water Fees	714,230	1,195,069	788,330	788,330	915,330
1850 Uniform & Apparel	1,627	1,575	1,900	1,900	1,900
1900 Vehicle & Eqpt. Supplies	19,902	14,975	27,690	19,250	28,799
Total Supplies	849,696	1,319,179	952,370	953,680	1,065,879
Maintenance					
2050 Building Maintenance	2,736	57,632	12,400	12,400	27,400
2100 Property Maintenance	41,116	78,216	16,000	16,000	142,000
2200 Machine & Eqpt. Maintenance	9,296	15,588	21,200	25,200	25,200
2450 Vehicle Maintenance	15,046	10,471	18,500	20,000	20,500
2500 Collection System Maintenance	225,653	163,213	137,000	137,000	317,000
2550 Lift Station Maintenance	136,716	190,742	160,834	175,000	253,000
2600 Treatment Plant Maintenance	387,151	351,230	135,000	135,000	188,500
2650 Water System Maintenance	217,934	214,721	216,000	216,000	282,000
2900 Service Contracts	65,361	121,024	54,500	56,338	56,500
Total Maintenance	1,101,009	1,202,838	771,434	792,938	1,312,100

002 - Utility Fund
Line Item Detail

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Services					
3110 Communication	13,872	16,628	19,700	17,964	19,700
3130 Consultant / Prof. Services	57,141	187,604	820,340	817,340	347,800
3170 Disposal	95,156	122,603	135,200	135,200	135,200
3190 Dues, Subscriptions, Books	600	-	600	620	1,210
3310 General Insurance	63,723	70,159	61,710	67,105	75,664
3460 Regulatory Services	37,993	36,041	37,550	43,100	37,550
3530 Professional Development	20,084	10,780	28,500	28,500	35,100
3630 Rentals	-	-	200	3,590	600
3650 Collection/Analysis	67,366	63,522	78,630	77,960	78,630
3750 Uniform Service	5,081	5,233	6,020	4,300	6,020
3770 Utilities	202,512	192,606	189,750	191,520	224,548
3780 Water Charges	19,816	26,685	18,240	26,643	27,000
3880 Information Technology	18,070	23,640	24,790	24,790	25,315
Total Services	601,414	755,499	1,421,230	1,438,632	1,014,337
Capital Outlay					
7050 Building & Property	-	-	-	-	225,000
7200 Machine & Equipment	29,300	-	-	-	105,000
7300 New Tap Installation	-	-	1,000	1,000	1,000
Total Capital Outlay	29,300	-	1,000	1,000	331,000
Other Financing Uses					
8001 Transfer to General Fund	250,000	250,000	500,000	500,000	500,000
8003 Transfer to Utility I&S Fund	507,600	2,208	506,870	506,870	508,763
8008 Transfer to Equipment Repl Fund	206,250	145,510	-	-	90,950
8035 Transfer to Debt Svc Rsrv Fund	595,400	595,400	595,400	595,400	-
Other Financing Uses	1,559,250	993,118	1,602,270	1,602,270	1,099,713
Utility Fund	5,588,547	\$ 5,712,370	\$ 6,428,963	\$ 6,160,165	\$ 6,511,182



Utility Fund

DIVISIONS

Water
Wastewater
Drainage

MISSION

The mission of the various divisions that make up the Utility function is to provide exemplary service to the citizens and patrons while protecting public health, welfare, safety, and the environment.

SIGNIFICANT UTILITY ACHIEVEMENTS DURING FY 2020-2021

- Continued the meter upgrade and replacement program
- Repaired the damages to the Wastewater system caused by Winter Storm URI
- Began work on the Old Galveston Road Waterline replacement
- Completed major repairs to Lift Stations 17 and 18

City Council Goals That Are Addressed In The FY 2021-2022 Annual Budget	Water	Wastewater	Drainage
7.8 Maintain a strong, fiscally sustainable organization	◀	◀	◀

Water

DIVISION DESCRIPTION

The charge of the Water division is to operate and maintain the water plants and distribution system in a safe and an efficient manner.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.8: Maintain a strong, fiscally sustainable organization

Goal: Protect the health of citizens by frequent inspection of water quality

Action Item: Collect bacteriological samples at various locations of the distribution system

Goal: Ensure optimal operating conditions are maintained

Action Item: Flush every fire hydrant in the system twice annually

Goal: Continue the water meter change-out program

Action Item: Modernize metering equipment as meters are replaced

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Consultant/Professional Services decreased, as Old Galveston Rd. Water Line design has been encumbered in FY20-21.
- Surface Water increased due to increased water rates.
- Water System Maintenance increased for significant projects: Magnolia Plant 12-inch fill valve, Plumley Plant 10-inch fill valve, Plumley RPZ backflow, Interior cleaning of all water storage tanks.
- Building and Property increased to replace the Magnolia Water Plant generator and install a generator on Water Well #1.

<u>WORKLOAD MEASURES</u>	2019-2020	2020-2021	2020-2021	2021-2022
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Average number of active meter reads per month	1,488	1,640	1,540	1,600
Linear feet of water line maintained	299,088	297,000	303,014	315,000
Average daily flow (gallons)	1,520,000	1,815,000	1,900,000	2,000,000

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Director of Public Works	0.25	0.25	0.25	0.25
Assistant Director of Public Works	0.25	0.25	0.25	0.25
Chief Water Operator	1.00	1.00	1.00	1.00
Utility Operator	2.00	2.00	2.00	2.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Utility Crewman II	4.00	4.00	4.00	4.00
Total Employees (Full-Time Equivalents)	8.50	8.50	8.50	8.50

002 - Utility Fund / Water (82504-00)

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 411,881	\$ 421,566	\$ 429,154	\$ 349,156	\$ 464,416
0150 Overtime	23,873	15,874	16,730	26,782	25,000
0200 Taxes	31,979	33,196	35,530	30,000	39,015
0250 Retirement	76,382	78,138	79,150	70,000	87,850
0300 Group Insurance	100,627	101,929	136,840	90,000	113,135
0310 W/C Insurance	5,957	6,252	6,130	5,438	6,227
0320 Disability Insurance	2,393	2,266	2,020	2,075	2,237
0900 Other Post-Employment Benefits	3,532	2,516	3,000	3,000	2,200
Total Personnel	656,622	661,735	708,554	576,451	740,080
Supplies					
1100 Chemical	2,088	1,080	2,000	2,000	2,000
1400 Office & Postage	6,159	6,399	6,300	7,500	8,000
1600 Safety & Health	3,978	3,025	3,500	4,500	4,600
1650 Shop Supplies	6,134	5,220	6,000	8,500	8,000
1700 Small Tools & Equipment	8,308	4,108	20,500	20,500	6,500
1800 Surface Water	714,230	1,195,069	788,330	788,330	915,330
1850 Uniform & Apparel	442	409	500	500	500
1900 Vehicle & Eqpt. Supplies	8,326	7,799	9,230	7,150	11,990
Total Supplies	749,664	1,223,110	836,360	838,980	956,920
Maintenance					
2050 Building Maintenance	119	9,029	5,400	5,400	19,400
2100 Property Maintenance	13	20,407	1,000	1,000	1,000
2200 Machine & Eqpt. Maintenance	4,624	8,391	6,000	10,000	7,000
2450 Vehicle Maintenance	3,607	4,709	6,500	8,000	6,500
2650 Water System Maintenance	217,934	214,721	216,000	216,000	282,000
2900 Service Contracts	63,463	72,277	44,250	44,250	44,250
Total Maintenance	289,761	329,533	279,150	284,650	360,150
Services					
3110 Communication	6,882	5,889	9,450	8,370	9,450
3130 Consultant / Prof. Services	33,891	8,440	306,800	306,800	121,800
3190 Dues, Subscriptions, Books	200	-	200	200	500
3310 General Insurance	24,002	16,968	16,070	17,474	20,730
3460 Regulatory Services	20,613	18,860	20,000	20,000	20,000
3530 Professional Development	12,839	5,632	14,000	14,000	16,000
3630 Rentals	-	-	100	240	500
3650 Collection / Analysis	10,989	7,012	4,630	3,960	4,630
3750 Uniform Service	3,111	3,150	3,460	2,200	3,460
3770 Utilities	32,338	29,170	28,230	30,000	37,150
3880 Information Technology	9,040	11,820	12,400	12,400	12,657
Total Services	153,905	106,943	415,340	415,644	246,877

002 - Utility Fund / Water (82504-00)

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Capital Outlay					
7050 Building & Property	-	-	-	-	205,000
7300 New Tap Installation	-	-	1,000	1,000	1,000
Total Capital Outlay	-	-	1,000	1,000	206,000
Other Financing Uses					
8001 Transfer to General Fund	125,000	125,000	250,000	250,000	250,000
8003 Transfer to Utility I&S Fund	141,030	1,100	139,500	139,500	141,600
8008 Transfer to Eqpt Repl Fund	82,170	74,620	-	-	33,500
8035 Transfer to Debt Svc Rsrv Fund	595,400	595,400	595,400	595,400	-
Total Other Financing Uses	943,600	796,120	984,900	984,900	425,100
Water	\$ 2,793,553	\$ 3,117,441	\$ 3,225,304	\$ 3,101,625	\$ 2,935,127



Wastewater

DIVISION DESCRIPTION

The charge of the Wastewater division is to protect the public health by operating and maintaining the collection, treatment, and disposal of wastewater in accordance with all local, state, and federal regulations.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.8: Maintain a strong, fiscally sustainable organization

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

Action Item: Collect bacteriological samples of wastewater discharge

Goal: Ensure optimal operating conditions are maintained

Action Item: Rehabilitate two wastewater lift stations

Goal: Enhance compliance with all wastewater regulations

Action Item: Increase after-hours sampling of discharge

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Property maintenance costs increases to provide paved access to lift stations.
- Collection System Maintenance increases to provide additional I&I rehabilitation.
- Machine and Equipment increases to purchase a trailer-mounted generator.
- Vehicles increases to purchase a Crane Truck.

<u>WORKLOAD MEASURES</u>	2019-2020	2020-2021	2020-2021	2021-2022
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of lift stations maintained	19	20	19	20
Linear feet of wastewater lines maintained	188,578	188,936	192,555	195,000
Average gallons treated per day	1,300,000	1,340,000	1,065,561	1,200,000
Percent of days in compliance with quality standards	100%	100%	100%	100%
Percent of grease traps inspected annually	100%	100%	100%	100%
Percent of sewer lines cleaned annually	15%	15%	15%	15%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Director of Public Works	0.25	0.25	0.25	0.25
Assistant Director of Public Works	0.25	0.25	0.25	0.25
Utility Crew Foreman	1.00	1.00	1.00	1.00
Chief Wastewater Operator	1.00	1.00	1.00	1.00
Utility Crew Leader	1.00	1.00	1.00	1.00
Utility Operator	3.00	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 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 394,689	\$ 391,040	\$ 416,361	\$ 353,305	\$ 423,663
0150 Overtime	11,603	12,324	27,000	27,000	22,000
0200 Taxes	30,118	30,757	34,190	29,078	35,277
0250 Retirement	71,287	72,064	76,840	68,000	79,997
0300 Group Insurance	84,990	73,988	94,640	70,000	97,305
0310 W/C Insurance	4,872	5,260	5,280	4,684	4,799
0320 Disability Insurance	2,226	1,781	1,920	1,675	2,035
0900 Other Post-Employment Benefits	2,772	2,211	2,600	2,600	1,800
Total Personnel	602,557	589,424	658,831	556,342	666,876
Supplies					
1100 Chemical	69,783	70,593	65,000	65,000	65,000
1400 Office & Postage	4,174	4,386	4,000	6,000	8,000
1600 Safety & Health	3,033	2,697	3,000	4,400	4,000
1650 Shop Supplies	3,327	5,696	10,500	13,000	4,000
1700 Small Tools & Equipment	2,198	637	4,700	4,700	3,000
1850 Uniform & Apparel	696	773	900	900	900
1900 Vehicle & Eqpt. Supplies	6,143	3,181	14,430	7,500	10,189
Total Supplies	89,356	87,964	102,530	101,500	95,089
Maintenance					
2050 Building Maintenance	2,617	48,603	7,000	7,000	8,000
2100 Property Maintenance	41,103	57,810	15,000	15,000	141,000
2200 Machine & Eqpt. Maintenance	4,628	7,111	15,000	15,000	18,000
2450 Vehicle Maintenance	4,168	1,431	5,000	4,000	5,000
2500 Collection System Maintenance	67,938	132,394	107,000	107,000	207,000
2550 Lift station Maintenance	136,716	190,742	160,834	175,000	253,000
2600 Treatment Plant Maintenance	387,151	351,230	135,000	135,000	188,500
2900 Service Contracts	1,898	48,747	10,250	12,088	12,250
Total Maintenance	646,218	838,067	455,084	470,088	832,750
Services					
3110 Communication	5,586	9,335	8,250	8,034	8,250
3130 Consultant / Prof. Services	4,200	175,542	508,540	508,540	221,000
3170 Disposal	95,156	122,603	135,200	135,200	135,200
3190 Dues, Subscriptions, Books	200	-	200	210	500
3310 General Insurance	39,721	53,191	45,640	49,631	54,934
3460 Regulatory Services	17,279	17,081	17,450	23,000	17,450
3530 Professional Development	4,239	4,716	10,000	10,000	12,000
3630 Rentals	-	-	100	3,350	100
3650 Collection / Analysis	56,377	56,510	74,000	74,000	74,000
3750 Uniform Service	1,563	1,641	1,760	1,400	1,760
3770 Utilities	170,175	163,435	161,520	161,520	187,399
3780 Water Charges	19,816	26,685	18,240	26,643	27,000
3880 Information Technology	9,030	11,820	12,390	12,390	12,657
Total Services	423,341	642,558	993,290	1,013,918	752,250

002 - Utility Fund / Wastewater (82505-00)

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Capital Outlay					
7050 Building & Property	-	-	-	-	20,000
7200 Machine & Equipment	29,300	-	-	-	105,000
Total Capital Outlay	29,300	-	-	-	125,000
Other Financing Uses					
8001 Transfer to General Fund	125,000	125,000	250,000	250,000	250,000
8003 Transfer to Utility I&S Fund	366,570	1,108	367,370	367,370	367,163
8008 Transfer to Eqpt Repl Fund	71,480	50,480	-	-	43,550
Total Other Financing Uses	563,050	176,588	617,370	617,370	660,713
Wastewater	\$ 2,353,822	\$ 2,334,601	\$ 2,827,105	\$ 2,759,218	\$ 3,132,678



Drainage

DIVISION DESCRIPTION

The primary function of the Drainage division is to maintain the drainage system in an efficient manner, ensuring compliance with all regulatory agencies.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.8: Maintain a strong, fiscally sustainable organization

Goal: Preserve and enhance the condition of the storm water system

Action Item: Clean and repair storm water lines as identified by an annual inspection

Goal: Ensure compliance with all storm water regulations

Action Item: Implement the storm water management plan and discharge permit

Goal: Sustain the quality of the City's watershed

Action Item: Educate the public regarding sources of pollution into the storm water system

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Appropriations for wages, taxes, and retirement decreases to correct for excess in FY20-21 budget.
- Storm Water Collection System Maintenance increases for significant rehabilitation project to Magnolia Ave. storm water lines.

<u>WORKLOAD MEASURES</u>	2019-2020	2020-2021	2020-2021	2021-2022
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of catch basins maintained	845	860	894	925
Linear feet of storm drains maintained	174,983	177,534	176,246	180,000
Total area of impervious surface (acres)	1,071	975	1,101	1,300

PERFORMANCE MEASURES

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

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Drainage Foreman	1.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00
Crewman II	-	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	2.00	3.00	3.00	3.00

002 - Utility Fund / Drainage (82508-00)

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 117,898	\$ 125,635	\$ 198,624	\$ 158,719	\$ 172,312
0150 Overtime	3,815	2,725	6,000	6,000	6,000
0200 Taxes	9,003	9,858	16,080	12,240	14,181
0250 Retirement	21,362	22,902	36,470	28,025	32,007
0300 Group Insurance	33,475	26,456	50,790	29,000	52,200
0310 W/C Insurance	1,619	1,775	3,160	2,803	2,470
0320 Disability Insurance	694	637	950	865	827
0900 Other Post-Employment Benefits	831	590	1,200	1,200	1,200
Total Personnel	188,697	190,577	313,274	238,852	281,197
Supplies					
1100 Chemical	738	859	2,250	1,500	2,250
1400 Office & Postage	908	810	1,000	500	1,000
1600 Safety & Health	1,046	797	1,200	1,600	1,500
1650 Shop Supplies	1,256	740	1,000	1,000	1,000
1700 Small Tools & Equipment	807	513	3,500	3,500	1,000
1850 Uniform & Apparel	489	392	500	500	500
1900 Vehicle & Eqpt. Supplies	5,432	3,994	4,030	4,600	6,620
Total Supplies	10,677	8,106	13,480	13,200	13,870
Maintenance					
2200 Machine & Eqpt. Maintenance	44	87	200	200	200
2450 Vehicle Maintenance	7,271	4,331	7,000	8,000	9,000
2500 Stormwater Coll. System Maint	157,715	30,819	30,000	30,000	110,000
Total Maintenance	165,030	35,237	37,200	38,200	119,200
Services					
3110 Communication	1,404	1,404	2,000	1,560	2,000
3130 Consultant / Prof. Services	19,050	3,621	5,000	2,000	5,000
3190 Dues, Subscriptions, Books	200	-	200	210	210
3460 Regulatory Services	100	100	100	100	100
3530 Professional Development	3,007	431	4,500	4,500	7,100
3750 Uniform Service	407	442	800	700	800
Total Services	24,168	5,999	12,600	9,070	15,210
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	52,600	20,410	-	-	13,900
Total Other Financing Uses	52,600	20,410	-	-	13,900
Drainage	\$ 441,172	\$ 260,328	\$ 376,554	\$ 299,322	\$ 443,377



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

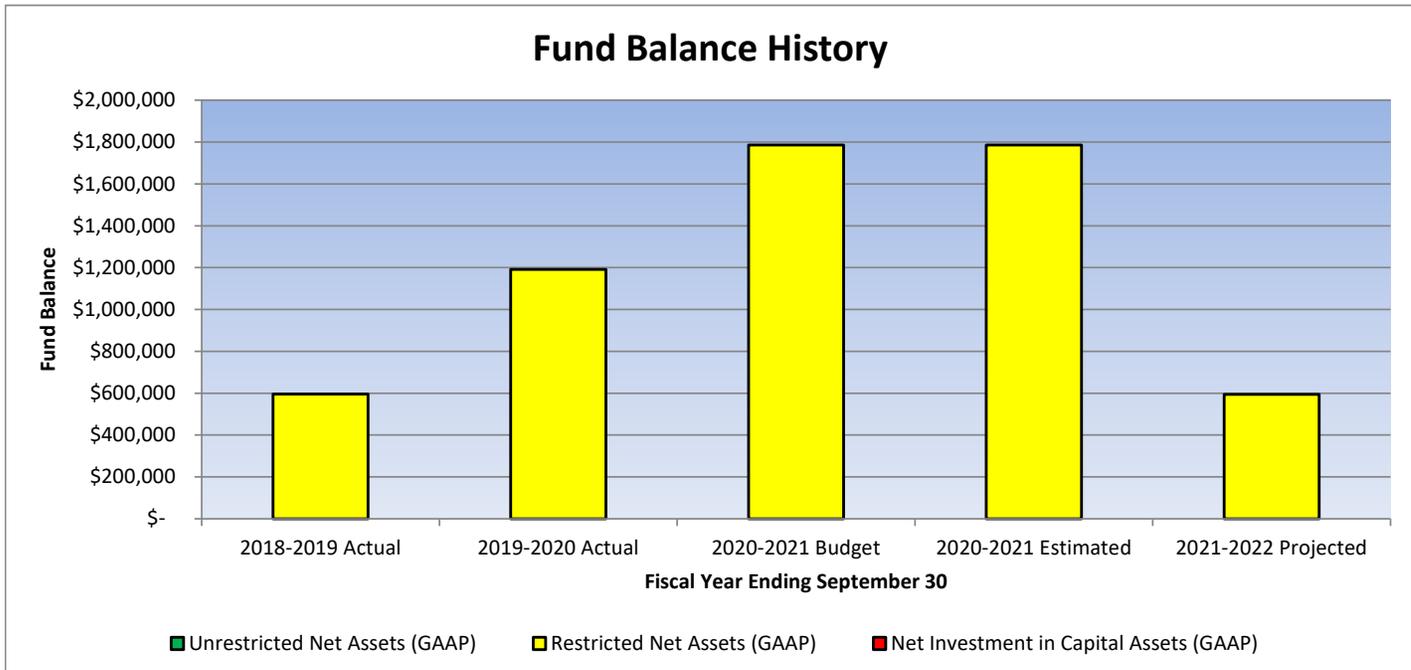
Beginning in FY 2017-18, revenue that is collected prior to the issuance of debt for the 42" water line replacement project will be deposited into the Debt Service Reserve Fund for the sole purpose of building a reserve for bond issues related to major infrastructure.

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ -	\$ 595,400	\$ 1,190,800	\$ 1,190,800	\$ 1,786,200
Revenues ¹	595,400	595,400	595,400	595,400	-
Expenses	-	-	-	-	(1,191,662)
Net Increase / (Decrease) in Fund Balance	595,400	595,400	595,400	595,400	(1,191,662)
Ending Restricted Net Assets (Budget)	\$ 595,400	\$ 1,190,800	\$ 1,786,200	\$ 1,786,200	\$ 594,538
Reconciliation to GAAP:					
Ending Restricted Net Assets (Budget)	\$ 595,400	\$ 1,190,800	\$ 1,786,200	\$ 1,786,200	\$ 594,538
Adjustment ²	-	-	-	-	-
Restricted Net Assets (GAAP)	595,400	1,190,800	1,786,200	1,786,200	594,538
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	595,400	\$ 1,190,800	\$ 1,786,200	\$ 1,786,200	\$ 594,538

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 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Other Financing Sources					
8202 Transfer from Utility Fund	\$ 595,400	\$ 595,400	\$ 595,400	\$ 595,400	\$ -
Total Other Financing Sources	595,400	595,400	595,400	595,400	-
Utility Debt Svc Reserve Fund	\$ 595,400	\$ 595,400	\$ 595,400	\$ 595,400	\$ -

035 - Utility Debt Service Reserve Fund
Expenditures

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Other Financing Uses					
8002 Transfer to Utility I&S Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,191,662
Total Other Financing Uses	-	-	-	-	1,191,662
Utility Debt Svc Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,191,662

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, 2021 is comprised of the following debt issues:

Description	Principal
Certificates of Obligation, Series 2018B	\$ 1,770,000
Total Certificates of Obligation	\$ 1,770,000
General Obligation Refunding Bonds, Series 2014	3,085,000
General Obligation Refunding Bonds, Series 2021B	17,500,000
Total General Obligation Bonds	\$ 20,585,000
Total Utility Long-Term Debt	<u>\$ 22,355,000</u>

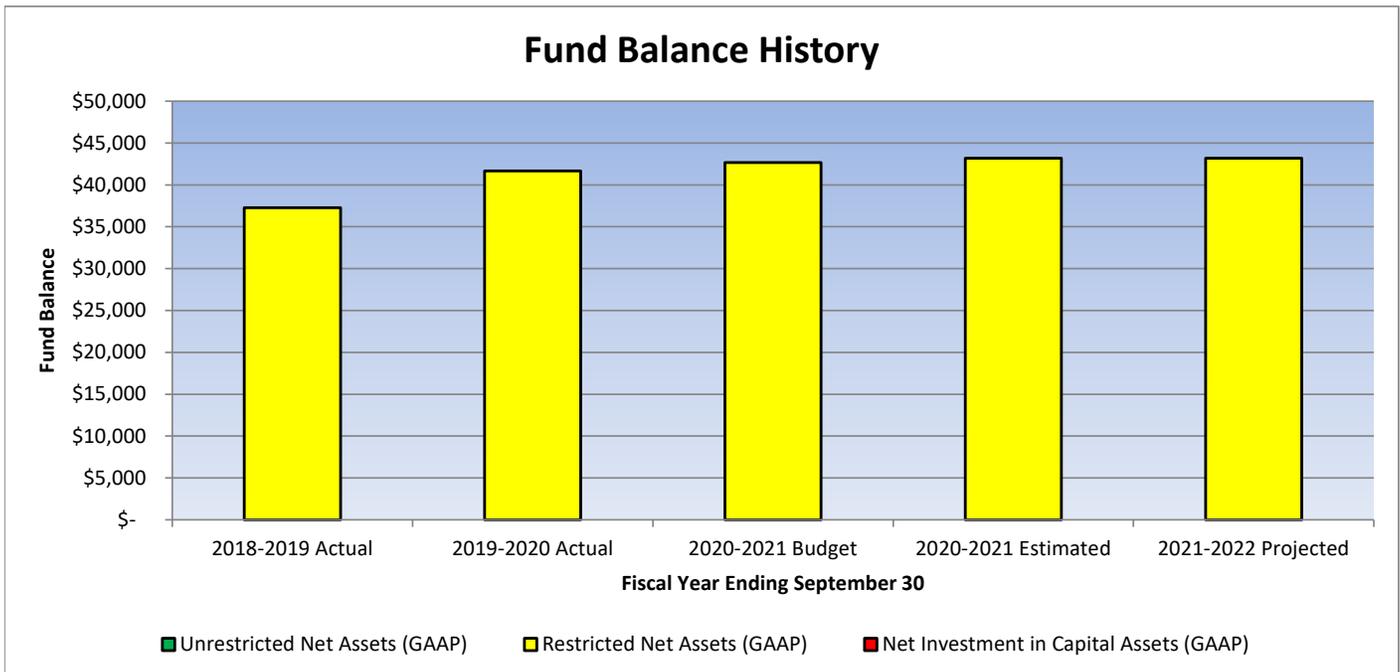
**Utility Interest and Sinking Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ 32,573	\$ 37,267	\$ 41,670	\$ 41,670	\$ 43,187
Revenues ¹	510,720	512,716	507,870	506,880	1,700,435
Expenses	(506,027)	(508,313)	(506,870)	(505,363)	(1,700,425)
Net Increase / (Decrease) in Fund Balance	4,693	4,403	1,000	1,517	10
Ending Restricted Net Assets (Budget)	\$ 37,266	\$ 41,670	\$ 42,670	\$ 43,187	\$ 43,197
Reconciliation to GAAP:					
Ending Restricted Net Assets (Budget)	\$ 37,266	\$ 41,670	\$ 42,670	\$ 43,187	\$ 43,197
Adjustment ²	1	-	-	-	-
Restricted Net Assets (GAAP)	37,267	41,670	42,670	43,187	43,197
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 37,267	\$ 41,670	\$ 42,670	\$ 43,187	\$ 43,197

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 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Miscellaneous Income					
6050 Interest Income	\$ 3,120	\$ 2,896	\$ 1,000	\$ 10	\$ 10
Total Miscellaneous Income	3,120	2,896	1,000	10	10
Other Financing Sources					
8102 Transfer from Utility Fund	507,600	509,820	506,870	506,870	508,763
8135 Transfer from Utility Debt Svc Rsrv	-	-		-	1,191,662
Total Other Financing Sources	507,600	509,820	506,870	506,870	1,700,425
Utility Interest & Sinking Fund	\$ 510,720	\$ 512,716	\$ 507,870	\$ 506,880	\$ 1,700,435

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

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Services					
3080 Financial	\$ 639	\$ 700	\$ 2,200	\$ 700	\$ 3,300
Total Services	639	700	2,200	700	3,300
Debt Service					
5003 Principal - 2008 W&S Rev Bonds	-	-	-	-	-
5005 Principal - 2014 GO Ref Bonds	235,000	245,000	255,000	255,000	265,000
5019 Principal - 2018B CO	65,000	70,000	70,000	70,000	75,000
5020 Principal - 20218B CO	-	-	-	-	585,000
5503 Interest - 2008 W&S Rev Bonds	-	-	-	-	-
5505 Interest - 2014 GO Ref Bonds	130,463	121,063	111,270	111,263	101,063
5519 Interest - 2018B CO	74,925	71,550	68,400	68,400	65,500
5520 Interest - 2021B CO	-	-	-	-	605,562
Total Debt Service	505,388	507,613	504,670	504,663	1,697,125
Utility Interest & Sinking Fund	506,027	508,313	506,870	505,363	1,700,425

Utility Interest & Sinking Fund

Amortization Summary Grand Total - All Obligations

	Payment	Principal	Interest	Principal Balance
9/30/2021				\$ 22,355,000
2021-2022	1,697,125	925,000	772,125	21,430,000
2022-2023	1,689,313	975,000	714,313	20,455,000
2023-2024	1,689,813	1,015,000	674,813	19,440,000
2024-2025	1,699,225	1,065,000	634,225	18,375,000
2025-2026	1,689,125	1,095,000	594,125	17,280,000
2026-2027	1,692,675	1,140,000	552,675	16,140,000
2027-2028	1,689,525	1,180,000	509,525	14,960,000
2028-2029	1,689,825	1,225,000	464,825	13,735,000
2029-2030	1,692,995	1,275,000	417,995	12,460,000
2030-2031	1,694,355	1,325,000	369,355	11,135,000
2031-2032	1,328,325	1,005,000	323,325	10,130,000
2032-2033	1,326,888	1,035,000	291,888	9,095,000
2033-2034	1,329,725	1,070,000	259,725	8,025,000
2034-2035	1,331,488	1,105,000	226,488	6,920,000
2035-2036	1,327,250	1,135,000	192,250	5,785,000
2036-2037	1,331,938	1,175,000	156,938	4,610,000
2037-2038	1,325,563	1,205,000	120,563	3,405,000
2038-2039	1,185,650	1,100,000	85,650	2,305,000
2039-2040	1,187,125	1,135,000	52,125	1,170,000
2040-2041	1,187,550	1,170,000	17,550	-
Grand Total	\$ 29,785,477	\$ 22,355,000	\$ 7,430,477	\$ -

Utility Interest & Sinking Fund

Certificates of Obligation, Series 2021B

Bond Amount	\$17,500,000
Date of Issue	Anticipated issuance FY 2021-2022
Interest Rate	4.00
Date of Maturity	3/1/2041

Purpose: Proceeds from the sale of the Series 2021B Certificates will be used for
 (i) construction and/or acquisitions and repairs of utility system improvements,
 (ii) road and street repairs, and improvements, (iii) professional services rendered
 in connection with the foregoing, and (iv) paying the costs of issuing the Certificates.

	Payment	Principal	Interest	Principal Balance
9/30/2021				\$ 17,500,000
2021-2022	1,190,562	585,000	605,562	16,915,000
2022-2023	1,186,450	625,000	561,450	16,290,000
2023-2024	1,185,950	650,000	535,950	15,640,000
2024-2025	1,189,350	680,000	509,350	14,960,000
2025-2026	1,186,650	705,000	481,650	14,255,000
2026-2027	1,187,850	735,000	452,850	13,520,000
2027-2028	1,187,850	765,000	422,850	12,755,000
2028-2029	1,186,650	795,000	391,650	11,960,000
2029-2030	1,189,150	830,000	359,150	11,130,000
2030-2031	1,190,250	865,000	325,250	10,265,000
2031-2032	1,189,525	895,000	294,525	9,370,000
2032-2033	1,187,300	920,000	267,300	8,450,000
2033-2034	1,189,250	950,000	239,250	7,500,000
2034-2035	1,190,300	980,000	210,300	6,520,000
2035-2036	1,185,525	1,005,000	180,525	5,515,000
2036-2037	1,189,850	1,040,000	149,850	4,475,000
2037-2038	1,188,200	1,070,000	118,200	3,405,000
2038-2039	1,185,650	1,100,000	85,650	2,305,000
2039-2040	1,187,125	1,135,000	52,125	1,170,000
2040-2041	1,187,550	1,170,000	17,550	-
Total	\$ 23,760,987	\$ 17,500,000	\$ 6,260,987	\$ -

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

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

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

	Payment	Principal	Interest	Principal Balance
9/30/2021				\$ 1,770,000
2021-2022	140,500	75,000	65,500	1,695,000
2022-2023	142,400	80,000	62,400	1,615,000
2023-2024	139,200	80,000	59,200	1,535,000
2024-2025	140,900	85,000	55,900	1,450,000
2025-2026	137,500	85,000	52,500	1,365,000
2026-2027	139,000	90,000	49,000	1,275,000
2027-2028	140,300	95,000	45,300	1,180,000
2028-2029	141,400	100,000	41,400	1,080,000
2029-2030	142,300	105,000	37,300	975,000
2030-2031	138,100	105,000	33,100	870,000
2031-2032	138,800	110,000	28,800	760,000
2032-2033	139,588	115,000	24,588	645,000
2033-2034	140,475	120,000	20,475	525,000
2034-2035	141,188	125,000	16,188	400,000
2035-2036	141,725	130,000	11,725	270,000
2036-2037	142,088	135,000	7,088	135,000
2037-2038	137,363	135,000	2,363	-
Total	\$ 2,382,827	\$ 1,770,000	\$ 612,827	\$ -



Equipment Replacement Fund Overview / Statement of Fund Balance

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

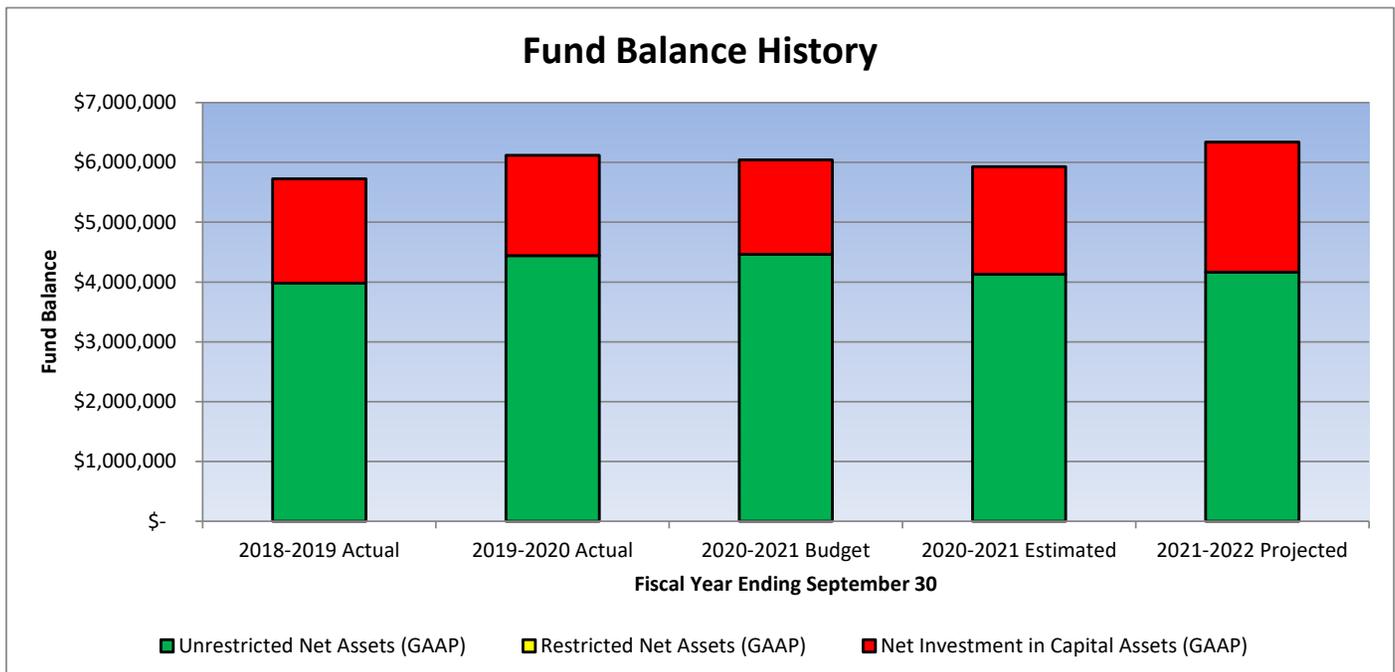
In FY 2021-22, a total of \$668,257 will be transferred into this fund from other divisions. Divisions within the General Fund will transfer \$571,507 (100% of full annual replacement amount). The Utility Fund will transfer \$90,950 (100% of full annual replacement amount). The Information Technology Fund will transfer \$5,800 (100% of full annual replacement amount).

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 3,984,102	\$ 3,980,896	\$ 4,443,333	\$ 4,443,333	\$ 4,128,496
Revenues ¹	1,292,773	1,015,045	36,760	68,545	670,857
Expenses	(1,295,980)	(552,608)	(14,000)	(383,382)	(632,868)
Net Increase / (Decrease) in Fund Balance	(3,207)	462,437	22,760	(314,837)	37,989
Ending Unrestricted Net Assets (Budget)	\$ 3,980,895	\$ 4,443,333	\$ 4,466,093	\$ 4,128,496	\$ 4,166,485
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ 3,980,895	\$ 4,443,333	\$ 4,466,093	\$ 4,128,496	\$ 4,166,485
Adjustment ²	1	-	-	-	-
Unrestricted Net Assets (GAAP)	3,980,896	4,443,333	4,466,093	4,128,496	4,166,485
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	1,745,780	1,674,902	1,577,555	1,799,693	2,175,839
Total Fund Balance (GAAP)	5,726,676	\$ 6,118,235	\$ 6,043,648	\$ 5,928,189	\$ 6,342,324

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 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Miscellaneous Income					
6050 Interest Income	\$ 72,873	\$ 38,260	\$ 36,760	\$ 2,100	\$ 2,600
6070 Unrealized Gain / Loss	28,306	9,039	-	445	-
6100 Other Income	90,197	22,712	-	-	-
6120 Insurance Reimbursements	-	997	-	-	-
6150 Sale of City Assets	101,278	35,940	-	66,000	-
6160 Gain - Disposal of Asset	-	90,055	-	-	-
Total Miscellaneous Income	292,653	197,005	36,760	68,545	2,600
Other Financing Sources					
8101 Transfer from General Fund	788,070	666,730	-	-	571,507
8102 Transfer from Utility Fund	206,250	145,510	-	-	90,950
8145 Transfer from Info Tech Fund	5,800	5,800	-	-	5,800
Total Other Financing Sources	1,000,120	818,040	-	-	668,257
Equipment Replacement Fund	\$ 1,292,773	\$ 1,015,045	\$ 36,760	\$ 68,545	\$ 670,857

008 - Equipment Replacement Fund
Expenditures

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Capital Outlay					
7250 City Manager - Vehicles	\$ 30,897	\$ -	\$ -	\$ -	\$ -
7250 CD Admin - Vehicles	-	24,486	-	-	-
7250 CD Building - Vehicles	-	-	-	-	23,868
7250 PW Admin - Vehicles	35,528	26,809	-	-	-
7200 PW Maint - Machine & Eqpt.	10,980	10,980	-	10,375	50,000
7250 PW Maint - Vehicles	108,405	-	-	-	125,000
7200 PW Parks - Machine & Eqpt.	-	-	14,000	26,952	-
7250 PW Parks - Vehicles	82,005	-	-	-	35,000
7250 PD Admin - Vehicles	110,207	49,488	-	-	-
7250 PD CID - Vehicles	298,266	39,588	-	38,357	-
7250 PD Patrol - Vehicles	193,761	350,049	-	307,698	-
7250 Fire Prevention - Vehicles	52,113	-	-	-	240,000
7250 Fire Operations - Vehicles	131,159	-	-	-	-
7200 Water - Machine & Eqpt.	130,971	6,665	-	-	-
7250 Water - Vehicles	83,885	42,888	-	-	39,000
7250 Wastewater - Vehicles	27,802	1,655	-	-	85,000
7250 Drainage - Vehicles	-	-	-	-	35,000
Total Capital Outlay	1,295,980	552,608	14,000	383,382	632,868
Equipment Replacement Fund	\$ 1,295,980	\$ 552,608	\$ 14,000	\$ 383,382	\$ 632,868



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

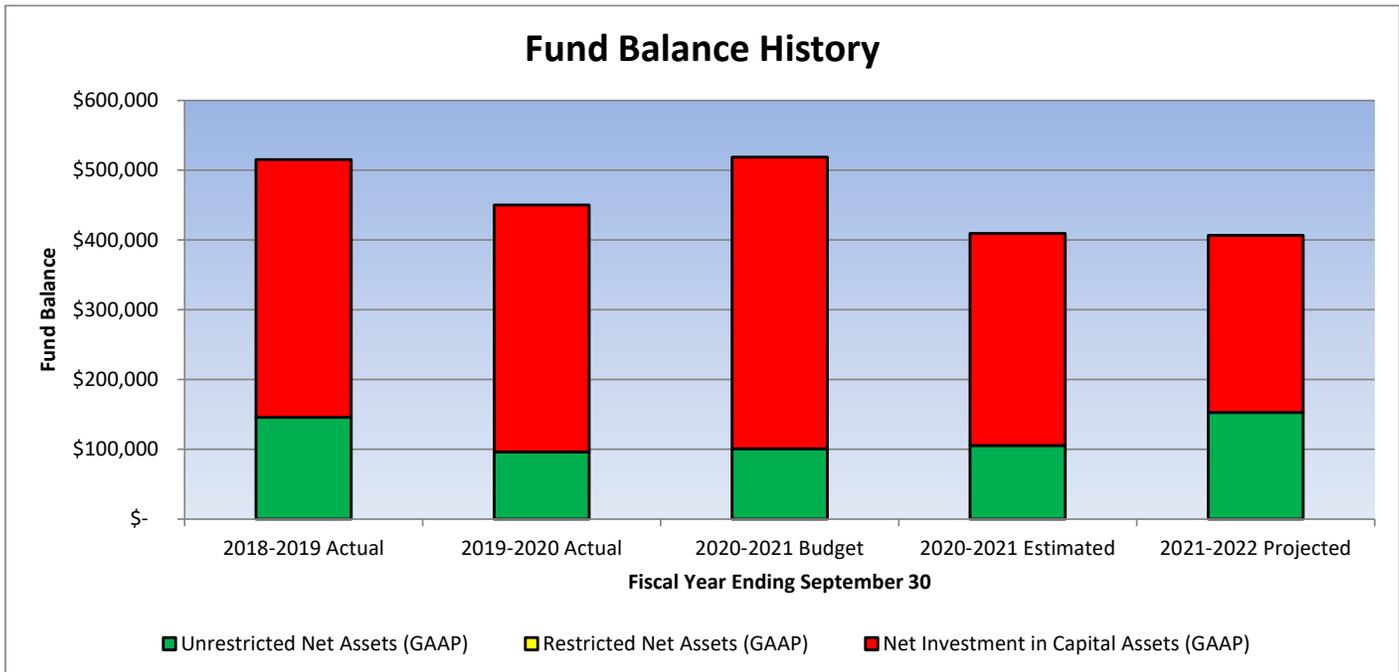
The Information Technology Fund is an internal service fund used to account for all costs of providing general information technology services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 107,205	\$ 145,776	\$ 96,425	\$ 96,425	\$ 105,584
Revenues ¹	988,574	755,801	735,890	732,640	863,850
Expenses	(928,889)	(793,880)	(731,600)	(773,481)	(866,554)
Net Increase / (Decrease) in Net Assets	59,685	(38,079)	4,290	(40,841)	(2,704)
Ending Unrestricted Net Assets (Budget)	\$ 166,890	\$ 107,697	\$ 100,715	\$ 55,584	\$ 102,880
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ 166,890	\$ 107,697	\$ 100,715	\$ 55,584	\$ 102,880
Adjustment ²	(21,114)	(11,272)	-	50,000	50,000
Unrestricted Net Assets (GAAP)	145,776	96,425	100,715	105,584	152,880
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	369,653	353,852	417,947	303,852	253,852
Total Fund Balance (GAAP)	\$ 515,429	\$ 450,277	\$ 518,662	\$ 409,436	\$ 406,732

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).



Information Technology

DIVISION DESCRIPTION

The Information Technology division has operational, strategic, and fiscal responsibility for the innovation, implementation, and advancement of technology in the City. These responsibilities are divided into main areas of management, teaching, learning, and community services. The division strives to provide effective technology support that help develop, enhance, and manage the City enterprise networks with the highest quality technology-based services in the most cost effective manner.

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

7.8: Maintain a strong, fiscally sustainable organization

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

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

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

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

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

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

SIGNIFICANT CHANGES IN THE FY 2021-2022 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Service Contracts expenses rise to purchase software that will protect the city against cybersecurity threats
- Computer systems expense rise to upgrade the city council chambers with a new AV system
- Transfers for to the Equipment Replacement Fund are reinstated after being held off in the 2020-2021 budget

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Number of divisions served	26	25	25	25
Number of computers supported	542	535	546	548
Number of requests for service	1,100	1,200	1,100	1,100
<u>PERFORMANCE MEASURES</u>				
Percent of service requests cleared within 3 days of receipt	98%	99%	99%	99%
Percent of system reliability	99%	98%	98%	98%
Number of computers supported per full-time equivalent	180	178	182	182

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

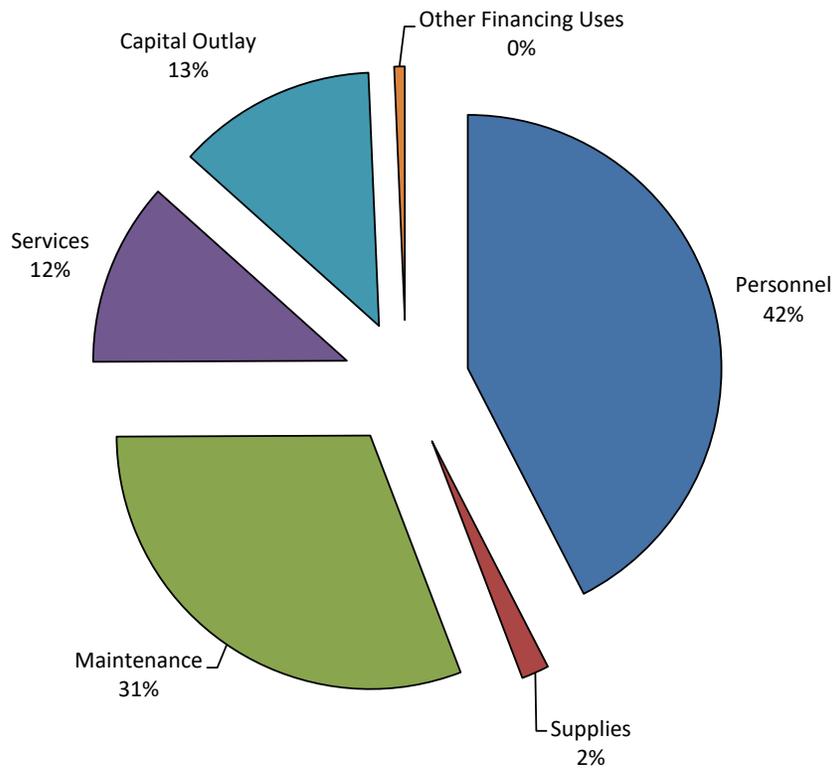
**045 - Information Technology Fund
Revenues**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Charges for Service					
5600 IT Services - General Fund	\$ 961,860	\$ 728,940	\$ 707,810	\$ 707,810	\$ 838,435
5610 IT Services - Utility Fund	18,070	23,640	24,790	24,790	25,315
Total Charges for Service	979,930	752,580	732,600	732,600	863,750
Miscellaneous Income					
6050 Interest Income	8,644	3,221	3,290	40	100
Total Miscellaneous Income	8,644	3,221	3,290	40	100
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
Information Technology Fund	\$ 988,574	\$ 755,801	\$ 735,890	\$ 732,640	\$ 863,850

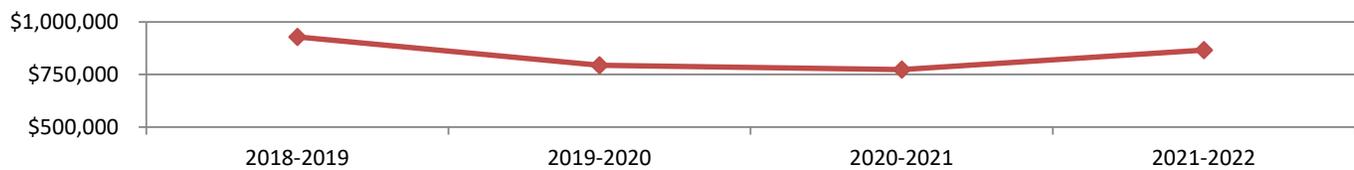
**Information Technology Fund
Expense Summary**

Object	Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
0000	Personnel	\$ 332,661	\$ 354,486	\$ 344,610	\$ 350,830	\$ 367,813
1000	Supplies	14,023	12,980	15,190	25,400	15,211
2000	Maintenance	172,850	193,235	210,330	215,348	266,310
3000	Services	123,955	187,970	95,070	83,678	101,420
7000	Capital Outlay	79,600	39,409	66,400	98,225	110,000
8000	Other Financing Uses	205,800	5,800	-	-	5,800
Information Technology Fund		\$ 928,889	\$ 793,880	\$ 731,600	\$ 773,481	\$ 866,554

FY 2021-2022 Expenses by Category



Expense Trend



**045 - Information Technology Fund
Expenses**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Personnel					
0100 Salary & Wages	\$ 240,043	\$ 248,080	\$ 246,520	\$ 249,250	\$ 264,991
0150 Overtime	2,902	4,851	2,400	1,540	2,400
0200 Taxes	18,222	19,354	19,580	19,280	20,995
0250 Retirement	42,640	45,125	44,680	44,810	47,997
0300 Group Insurance	25,121	33,949	28,180	32,620	28,180
0310 W/C Insurance	829	887	850	890	770
0320 Disability Insurance	1,413	1,131	1,200	1,240	1,280
0900 Other Post-Employment Benefits	1,491	1,109	1,200	1,200	1,200
Total Personnel	332,661	354,486	344,610	350,830	367,813
Supplies					
1300 Kitchen & Janitorial	750	-	-	-	-
1400 Office & Postage	5,975	1,758	8,750	5,700	8,750
1700 Small Tools & Equipment	6,617	11,181	5,600	19,500	5,600
1850 Uniform & Apparel	329	-	500	-	500
1900 Vehicle & Eqpt. Supplies	352	41	340	200	361
Total Supplies	14,023	12,980	15,190	25,400	15,211
Maintenance					
2200 Machine & Eqpt. Maintenance	26,254	3,640	24,750	26,000	24,750
2450 Vehicle Maintenance	58	34	300	348	300
2900 Service Contracts	146,538	189,561	185,280	189,000	241,260
Total Maintenance	172,850	193,235	210,330	215,348	266,310
Services					
3110 Communication	27,176	32,054	46,590	31,827	30,590
3130 Consultant / Prof. Services	3,383	70,881	9,500	31,827	39,500
3135 Website Development	12,356	6,867	5,200	5,200	5,200
3190 Dues, Subscriptions, Books	175	64	200	200	200
3310 General Insurance	2,027	2,248	2,130	2,337	2,130
3330 Janitorial Services	468	-	-	-	-
3490 Printing	-	20	-	20	-
3530 Professional Development	7,458	2,721	19,000	4,008	19,000
3770 Utilities	2,684	-	-	-	-
3780 Water Charges	468	333	-	440	-
3860 Computer Replacement	67,761	72,783	12,450	7,819	4,800
Total Services	123,955	187,970	95,070	83,678	101,420
Capital Outlay					
7100 Computer System	79,600	39,409	66,400	98,225	110,000
7250 Vehicles	-	-	-	-	-
Total Capital Outlay	79,600	39,409	66,400	98,225	110,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	5,800	5,800	-	-	5,800
8046 Transfer to IT Projects Fund	200,000	-	-	-	-
Total Other Financing Uses	205,800	5,800	-	-	5,800
Information Technology	\$ 928,889	\$ 793,880	\$ 731,600	\$ 773,481	\$ 866,554



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

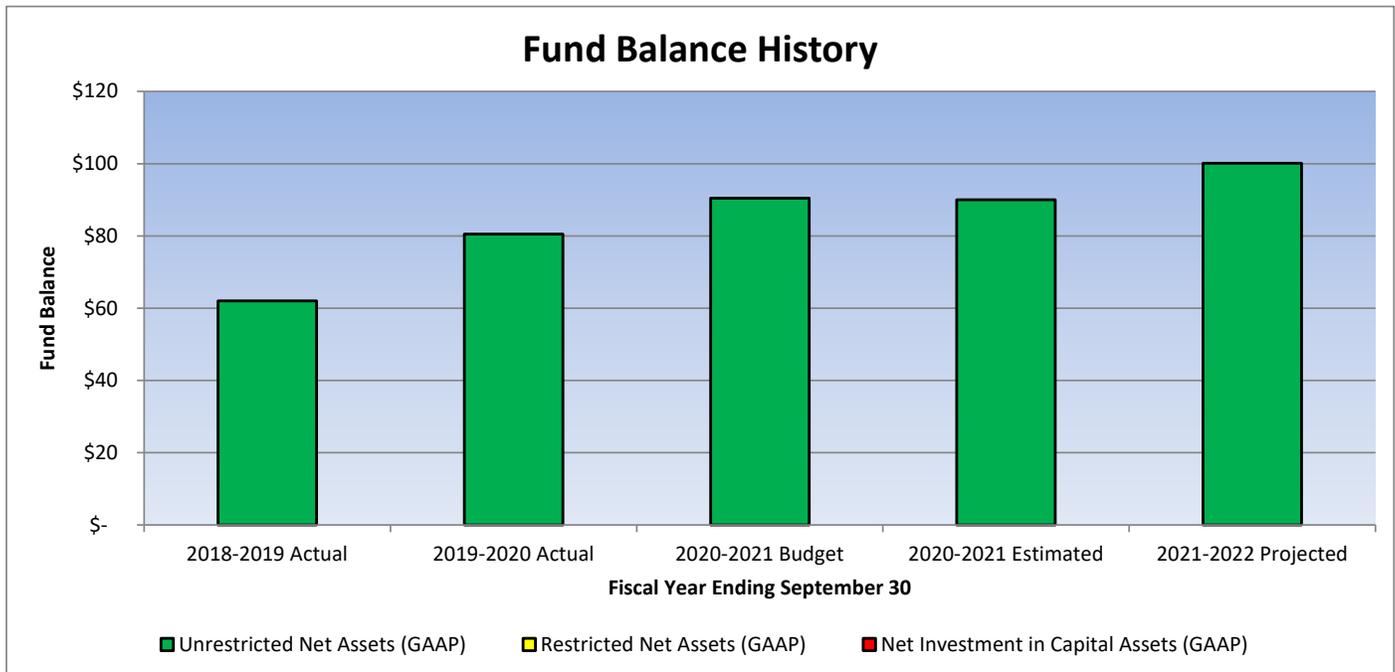
The Employee Benefits Trust Fund is an internal service fund used to account for all costs of providing general health & dental insurance services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
Budget Basis:					
Beginning Unrestricted Net Assets (GAAP)	\$ 43	\$ 62	\$ 80	\$ 80	\$ 90
Revenues ¹	2,455,896	2,337,944	2,475,010	2,550,806	2,601,822
Expenses	(2,455,877)	(2,337,926)	(2,475,000)	(2,550,796)	(2,601,812)
Net Increase / (Decrease) in Net Assets	19	18	10	10	10
Ending Unrestricted Net Assets (Budget)	\$ 62	\$ 80	\$ 90	\$ 90	\$ 100
Reconciliation to GAAP:					
Ending Unrestricted Net Assets (Budget)	\$ 62	\$ 80	\$ 90	\$ 90	\$ 100
Adjustment ²	-	-	-	-	-
Unrestricted Net Assets (GAAP)	62	80	90	90	100
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 62	\$ 80	\$ 90	\$ 90	\$ 100

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 2018-2019	Actual 2019-2021	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Charges for Service					
5700 Trust Fund Services	\$ 2,455,877	\$ 2,337,926	\$ 2,475,000	\$ 2,550,796	\$ 2,601,812
Total Charges for Service	2,455,877	2,337,926	2,475,000	2,550,796	2,601,812
Miscellaneous Income					
6050 Interest Income	19	19	10	10	10
Total Miscellaneous Income	19	19	10	10	10
Employee Benefits Trust Fund	\$ 2,455,896	\$ 2,337,944	\$ 2,475,010	\$ 2,550,806	\$ 2,601,822

**061 - Employee Benefits Trust Fund
Expenses**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Services					
3313 Employee Insurance Premiums	\$ 2,455,877	\$ 2,337,926	\$ 2,475,000	\$ 2,550,796	\$ 2,601,812
Total Services	2,455,877	2,337,926	2,475,000	2,550,796	2,601,812
Employee Benefits Trust Fund	\$ 2,455,877	\$ 2,337,926	\$ 2,475,000	\$ 2,550,796	\$ 2,601,812



CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2022 – 2026

The FY 2022-26 Capital Improvements Program (CIP) represents the City’s plan for development. The Capital Improvements Program is reviewed each year to reflect changing priorities and 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. Recommended capital improvements are reviewed by the City Manager. Afterward, they are sent to City Council for final approval.

FY 2022-26 CAPITAL-RELATED EXPENDITURES

A total of \$39,231,663 is to be spent for capital-related items during FY 2021-22. The majority of these expenditures (\$37,883,444) are directly related to the Capital Improvements Program. The remaining amount (\$1,348,219) can be attributed to routine capital expenditures. Of this total, \$35,200,000 will be funded by 2021A and 2021B CO Bonds.

Capital Improvements Program (CIP)	
Street Projects	\$17,700,000
Utility Projects	\$20,183,444
Total CIP Expenditures	\$37,883,444
Routine Expenditures	
General Fund	\$519,719
Utility Fund	\$683,500
Information Technology Fund	\$110,000
Municipal Court Special Revenue Fund	\$35,000
Total Routine Expenditures	\$1,348,219
Total Capital-Related Expenditures	\$39,231,663

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW

2022 – 2026

GENERAL GOVERNMENT PROJECTS

Streets and Sidewalks Projects

Part of the five-year plan calls for the construction of the NASA Bypass Extension from Interstate 45 to NASA Parkway. In the 2020-21 budget, the engineering for this project was completed. Construction will begin in the fiscal year 2021-2022. This is a joint venture between the City of Webster and the Texas Department of Transportation. This vital road will enhance mobility and spur economic development. In addition, NASA Parkway Overlay and beautification projects will begin in 2022.

Other General Government Projects

The Police building experienced a significant waterline break in 2020-2021. It is expected that the ongoing repairs will begin in the fiscal year 2021-2022 and will cost \$340,000. To take advantage of low-interest rates, the Fire Department will place an order for a Ladder Truck. This will be delivered early in 2022-2023, as it takes eighteen months to construct this vehicle.

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 or pushed backward.

Water Projects

Four projects have been identified for the Capital Improvements Program for the next five years. Those projects are for utilities along NASA Bypass, a 42" water line from SEWPP to Webster, Texas Avenue South 12" water line, and Old Galveston Road 10" water line. In addition, work along Old Galveston Road and NASA Bypass Extension will allow future development to occur in these areas.

Wastewater Projects

Six projects have been identified for wastewater improvements. Anticipated future development requires work along the Southbound IH45 On-Ramp 18" sewer line, Wastewater Electrical Improvements, Wastewater Treatment Plant Aeration Improvements, Lift station 14 rehabilitation, Lift Station 14 force main and Lift Station Number 5 force main will be started the 2021-2022 Fiscal Year.

IMPACT UPON FUTURE BUDGETS

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

The five-year Capital Improvements Program calls for stable use of General Fund and Utility Fund revenue until 2023 and beyond. This limited use of General Fund revenue depends on the issuance of more debt to complete the projects. Impact fees will fund part of the Utility Fund projects; however, the city will issue new debt in 2021 to complete the projects needed to complete the water and wastewater infrastructure improvements.

Adopted Capital Improvements Program
Fiscal Years 2022- 2026
General Government Projects

Project Type/ Project Summary	2022	2023	2024	2025	2026	Total
Streets and Sidewalks Projects						
NASA Bypass Extension Phase I	5,500,000			-	-	5,500,000
NASA Bypass Extension Phase II	1,000,000	1,500,000				2,500,000
NASA Parkway Improvements	6,220,000		-	-	-	6,220,000
PD Water Line Replacement	340,000	-	-	-	-	340,000
Fire Department Ladder Truck	1,400,000	-	-	-	-	1,400,000
Contingencies	1,740,000					
Total Streets and Sidewalks Projects	16,200,000	1,500,000	-	-	-	17,700,000
Special and General Projects						
	-	-	-	-	-	-
Total Special and General Projects	-	-	-	-	-	-
Total Expenditures For All Projects	\$ 16,200,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 17,700,000
Sources of Funding						
	2022	2023	2024	2025	2026	Total
Bond Issuances	\$ 16,200,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 17,700,000
Grants	-		-	-	-	-
Contributions	-		-	-	-	-
General Fund Revenues			-	-	-	-
Other Funding	-	-	-	-	-	-
Total Funding For All Projects	\$ 16,200,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 17,700,000

Divisions with O&M	2022	2023	2024	2025	2026	Total
Public Works - Maintenance	\$ 15,000	\$ 6,000	\$ 11,000	\$ 11,000		\$ 43,000
Total Additional O&M Expenditures	\$ 15,000	\$ 6,000	\$ 11,000	\$ 11,000	\$ -	\$ 43,000

Adopted Capital Improvements Program
Fiscal Years 2022 - 2026
Utility Projects

Project Type/ Project Summary	2022	2023	2024	2025	2026	Total
Water Projects						
NASA Bypass Utilities	\$ 2,547,334	\$ -	\$ -	\$ -	\$ -	\$ 2,547,334
42" Water Line from SEWPP to Webster	961,894	187,615	8,831,226	-	-	9,980,735
Texas Avenue South 12" Water Line	-	-	-	530,300	-	530,300
Old Galveston Road 10" Water Line	915,000	-	-	-	-	915,000
Total Water Projects	4,424,228	187,615	8,831,226	530,300	-	13,973,369
Wastewater Projects						
Southbound I45 On Ramp 18" Sewer Line	-	-	475,200	-	-	475,200
WWTP Aeration Improvements	2,042,375	-	-	-	-	2,042,375
WWTP Electrical Improvements**	1,716,800	-	-	-	-	1,716,800
Lift Station 5 Force Main	545,700	-	-	-	-	545,700
Lift Station 14 Rehabilitation	-	-	-	750,000	-	750,000
Lift Station 14 Force Main	-	-	-	680,000	-	680,000
Total Wastewater Projects	4,304,875	-	475,200	1,430,000	-	6,210,075
Total Expenditures For All Projects	\$ 8,729,103	\$ 187,615	\$ 9,306,426	\$ 1,960,300	\$ -	\$ 20,183,444
Sources of Funding						
Bond Issuances	\$ 6,649,703	\$ 187,615	\$ 9,132,146	\$ 1,730,536	\$ -	\$ 17,700,000
Impact Fees	679,400	-	174,280	157,880	-	1,011,560
Utility Fund Revenues	-	-	-	-	-	-
Other Funding (ARPA Funding for contingenc	1,400,000	1,328,156	-	71,844	-	2,800,000
Total Funding For All Projects	\$ 8,729,103	\$ 1,515,771	\$ 9,306,426	\$ 1,960,260	\$ -	\$ 21,511,560

* difference between project cost and funding source is the ARRA funds which will be used first on the projects

Divisions with O&M	2022	2023	2024	2025	2026	Total
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater	-	-	-	-	-	-
Total Additional O&M Expenditures	\$ -					

FY 2021-22 Capital Expenditures

General Fund

Finance

7100	Surface for Finance Director	\$	2,500
	General Fund	\$	2,500

FY 2021-22 Supplemental Requests

General Fund

Finance

2900	Budget Software - HR, CIP & Online to meet GFOA requirements	\$	90,629
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Human Resources

1700	(2) Laptops for employee kiosks (training, onboarding)	\$	6,534
3190	TX Association of Municipal Information Officers (TAMIO) Membership	\$	100
3250	Proposed new employee orientation program	\$	2,400
3250	Monthly employee engagement events @ \$100/month	\$	1,200

PW Maintenance

2050	Service Center HVAC	\$	12,000
2050	City Hall Air Handler #1 Replacement	\$	100,000
2050	Emergency supplies storage	\$	10,000
2050	Car Wash Rack replacement	\$	7,000
2050	Service Center Restroom Reconfiguration	\$	20,000
2050	Generator control panel upgrade PD, Fire, City Hall	\$	50,000
3010	Dog Run Shade	\$	8,000
3010	Split cat kennel doors	\$	4,500
7050	Access Control - Service Center	\$	20,400
7050	Access Control - Animal Shelter	\$	7,800
7050	Fuel tank fence	\$	15,000

PW Parks

2050	Stain Walnut Park pergolas	\$	6,000
2100	Paint Splash Pad	\$	10,000
2100	Paint Tennis Court	\$	10,000
2100	Regrade Little League field	\$	10,000
7050	Maintenance facility restrooms (50% General - 50% Utility)	\$	20,000

Fire Prevention

1700	Body Cam for 4 Peace Officers, match PD	\$	4,800
1700	Camera Lens 2 each	\$	500
1700	Colorado charger	\$	850

Fire Operations

1700	Life Pak	\$	44,171
1700	Lucas	\$	21,200
1700	AED's 3 replacements	\$	11,635

Emergency Management

8008	New vehicle	\$	25,000
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General Fund

\$ 519,719

FY 2021-22 Capital Expenses

Utility Fund

Water

7300	New taps	\$	1,000
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	\$	1,000
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FY 2021-22 Supplemental Requests

Utility Fund

Water

2050	HVAC Plumley Control Room	\$	11,000
2050	New flag poles	\$	6,000
7050	Magnolia Water Plant generator replacement	\$	100,000
7050	Water Well #1 generator	\$	85,000
7050	Maintenance facility restrooms (50% General - 50% Utility)	\$	20,000

Wastewater

2050	Ice Machine	\$	4,000
2050	Heaters	\$	3,000
2100	Lift Station Driveways (6, 8, 9, 12, 13, 15)	\$	115,000
2550	LS5, LS9, LS14, LS15 submersible pump replacement	\$	60,000
2550	Lift Station Bypass readiness	\$	46,000
2600	SO2 Injectors	\$	8,500
2600	Influent 10-inch pump	\$	20,000
7050	Screw Press hoist	\$	20,000
7200	135KW Trailer Mounted Generator	\$	105,000

Drainage

2500	Rehabilitate 24-inch to 52-inch storm line along Magnolia	\$	80,000
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	\$	683,500
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FY 2021-22 Capital Expenses

Municipal Court Special Revenue Fund

Municipal Court

7100	Upgrade Council Chambers A/V System	\$	35,000
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	Municipal Court Special Revenue Fund	\$	<u>35,000</u>
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FY 2021-22 Capital Expenses**Information Technology Fund****Information Technology**

7100	Upgrade Council Chambers A/V System	\$	75,000
7100	CISCO switch replacement in FD		35,000

Information Technology Fund	\$	110,000
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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. Other 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.

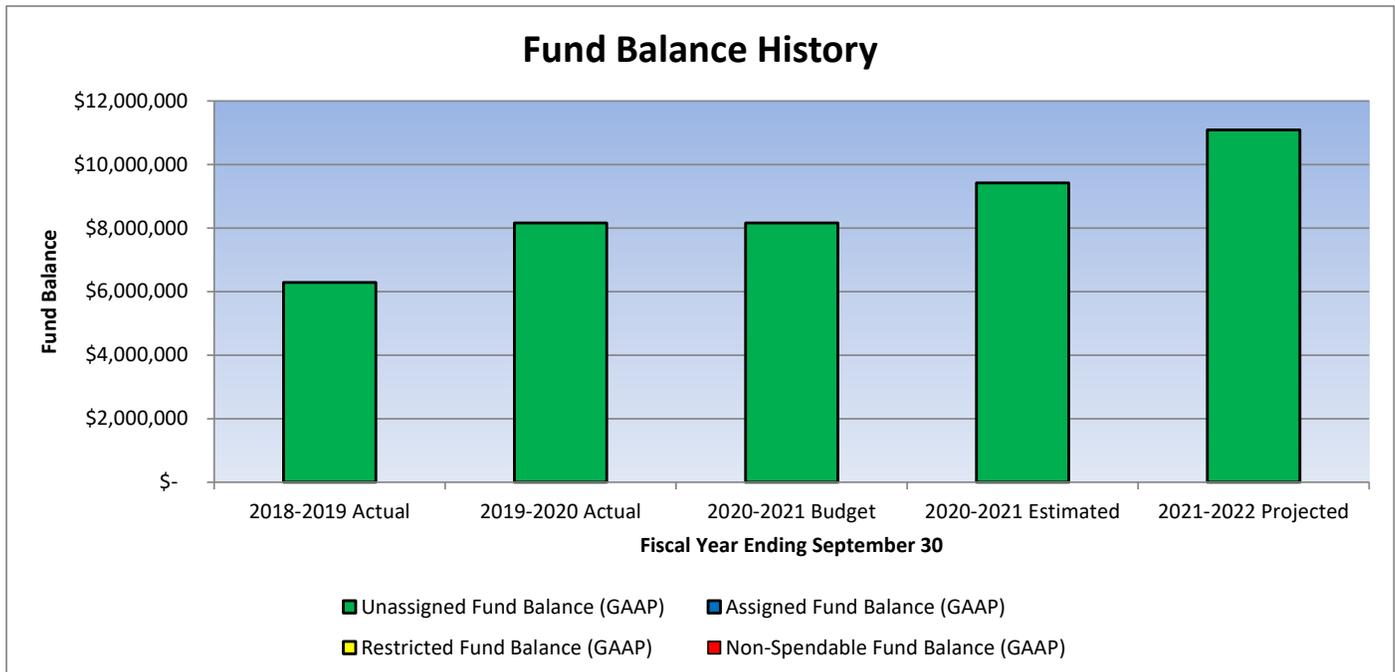
City staff performs all functions of the WEDC, including economic development activities, project management, accounting services, audit services, and cash and investment activities. These activities are authorized under the Administrative Services Contract by and between the City of Webster and WEDC. 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 lives in Harris County.

For the Fiscal Year 2021-22, \$713,094 of the \$4,431,475 in budgeted revenues (16.04%) will be used to pay debt service on the Sales Tax Revenue Refunding Bonds, Series 2017. The Series 2015 Sales Tax Revenue Bonds were paid off in the Fiscal Year 2020-2021.

2020-2021 sales tax has rebounded from the COVID effect of 2019-2020. We anticipate that sales tax revenue will return to the level that we saw in 2018-2019 and have budgeted sales tax at the actual collections for the pre-COVID fiscal year.

WEDC Fund
Statement of Fund Balance

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2021	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
Budget Basis:					
Beginning Unassigned Fund Balance (GAAP)	\$ 5,281,136	\$ 6,284,736	\$ 8,161,458	\$ 8,161,458	\$ 9,421,474
Revenues ¹	4,524,108	4,407,144	4,729,250	4,833,357	4,431,475
Expenditures	(3,520,508)	(2,530,422)	(4,729,250)	(3,573,341)	(2,760,096)
Net Increase / (Decrease) in Fund Balance	1,003,600	1,876,722	-	1,260,016	1,671,379
Ending Unassigned Fund Balance (Budget)	\$ 6,284,736	\$ 8,161,458	\$ 8,161,458	\$ 9,421,474	\$ 11,092,853
Reconciliation to GAAP:					
Ending Unassigned Fund Balance (Budget)	\$ 6,284,736	\$ 8,161,458	\$ 8,161,458	\$ 9,421,474	\$ 11,092,853
Adjustment ²			-	-	-
Unassigned Fund Balance (GAAP)	6,284,736	8,161,458	8,161,458	9,421,474	11,092,853
Assigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	10,000	-	-	-
Total Fund Balance (GAAP)	\$ 6,284,736	\$ 8,171,458	\$ 8,161,458	\$ 9,421,474	\$ 11,092,853



Webster Economic Development Corporation

DIVISION DESCRIPTION

The mission of the Webster Economic Development Corporation (WEDC) is to grow the City of Webster's commercial tax base to cultivate a vibrant community. Through business recruitment, expansion, and retention initiatives, WEDC markets the City of Webster as the nucleus for targeted industry sectors including retail, dining, entertainment, medical, aerospace, office, and hospitality. The Webster Economic Development Corporation has been instrumental in creating and activating several major projects, including Flyway, Genesis, Edgewater Commercial (NASA Bypass Business Park), and Gateway.

ACHIEVEMENTS DURING FY 2020-2021

- Launched Flyway with recruitment of Great Wolf Lodge, activated master plan and branding initiatives, and funded significant land planning and infrastructure activities
- Facilitated Wycoff Development's acquisition and development of NASA Bypass Business Park and recruitment of Absolute Volleyball Academy and Shoot Point Blank
- Initiated partnership with Weingarten Realty/Kimco Realty for commercial development within Project Gateway on former TxDOT tract
- Assisted Houston Physicians' Hospital with major expansion initiative, including land acquisition

DIVISION GOALS AND ACTION ITEMS FOR FY 2021-2022

Goal: Cultivate activation of Flyway master plan

Action Item: Work with partners and companies, such as Baker Katz, Stantec, and IDS Engineering Group to execute the master plan and new infrastructure systems

Goal: Facilitate new commercial development within Flyway and other areas

Action Item: Conduct business recruitment for the project areas

Goal: Facilitate Project Gateway and integrate adjacent centers—Baybrook Gateway and Center at Baybrook, now owned by Kimco Realty

Action Item: Collaborate with Kimco Realty on new development and redevelopment endeavors

<u>WORKLOAD MEASURES</u>	<u>2019-2020 ACTUAL</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ESTIMATE</u>	<u>2021-2022 BUDGET</u>
Number of business proposals generated	40	35	40	45
Number of business visitations	50	50	36	50

PERFORMANCE MEASURES

Square feet developed for new or expanding businesses	850,000	450,000	450,000	600,000
Number of significant, active projects	3	4	4	3

**050 - WEDC Fund
Revenues**

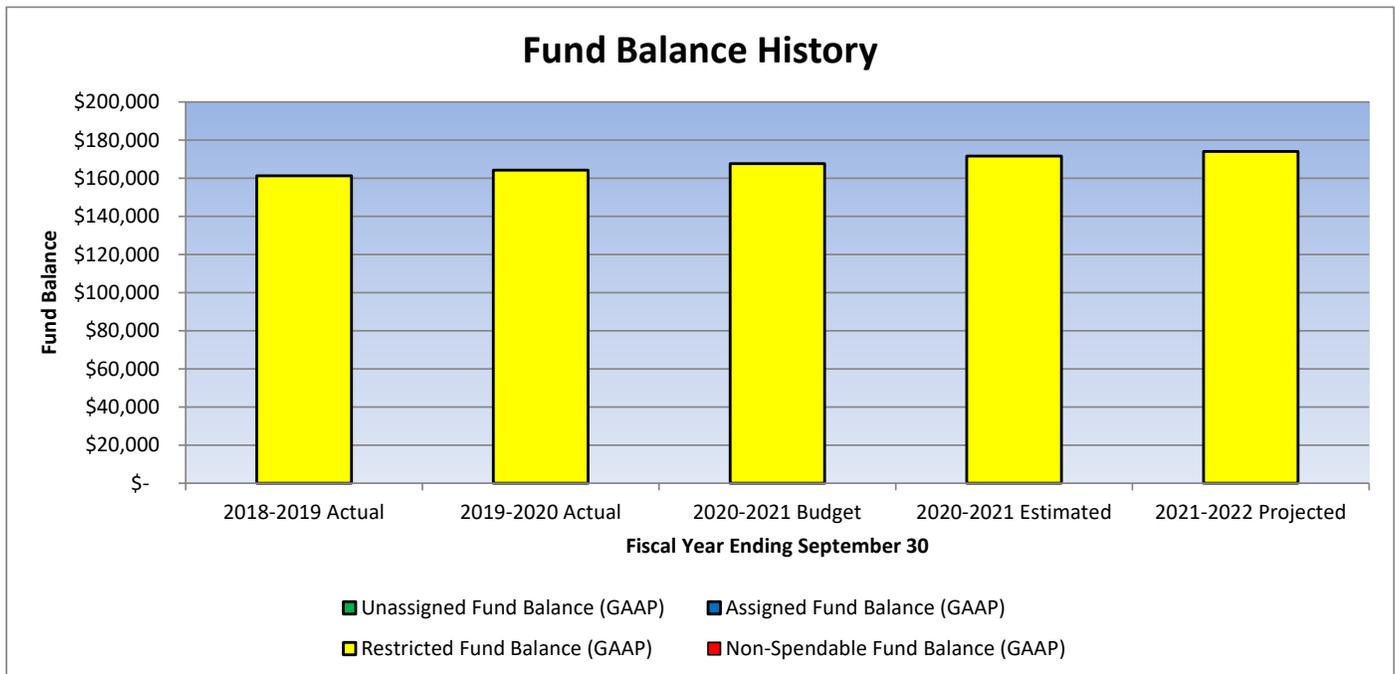
Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Franchise & Local Taxes					
2010 Sales Tax	\$ 4,424,427	\$ 4,362,244	\$ 4,025,000	\$ 4,827,500	\$ 4,425,321
Total Franchise & Local Taxes	4,424,427	4,362,244	4,427,500	4,827,500	4,425,321
Miscellaneous Income					
6050 Interest Income	99,681	44,901	46,370	5,857	6,149
Total Miscellaneous Income	99,681	44,901	6,154	5,857	6,154
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	657,880	-	-
Total Other Financing Sources	-	-	657,880	-	-
WEDC Fund	\$ 4,524,108	\$ 4,407,144	\$ 5,091,534	\$ 4,833,357	\$ 4,431,475

**050 - WEDC Fund
Expenditures**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Supplies					
1400 Office & Postage	\$ 15	\$ -	\$ 1,000	\$ 301	\$ 1,000
1700 Small Tools & Equipment	-	-	100	-	100
Total Supplies	15	-	1,100	301	1,100
Maintenance					
2100 Property Maintenance	-	-	35,000	30,000	35,000
Total Maintenance	-	-	35,000	30,000	35,000
Services					
3030 Attorney	140,157	174,147	200,000		200,000
3050 Auditor	6,900		7,230	7,230	7,350
3055 Business Development	6,018	1,485	9,000	5,000	9,000
3130 Consultant / Prof. Services	32,007	243,526	280,000	267,000	380,000
3190 Dues, Subscrip, Digital Subscriptions	24,612	33,295	34,300	34,000	25,400
3310 General Insurance	10,449	11,593	10,980	11,600	14,000
3490 Printing	701	-	900	250	900
3530 Professional Development	175	152	1,500	200	1,500
3570 Publications	-	-	30,300	8,000	30,000
3590 Public Relations	1,932	3,958	4,000	3,780	4,000
3670 Street Lights	42,663	33,442	45,500	40,000	-
3795 Econ. Development Initiatives	1,250,000	32,843	2,078,960	1,170,000	638,752
Total Services	1,515,613	534,442	2,702,670	1,547,060	1,310,902
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	-
8057 Transfer to WEDC Debt Svc Fund	974,850	965,950	960,450	965,950	713,094
Total Other Financing Uses	2,004,880	1,995,980	1,990,480	1,995,980	1,413,094
WEDC	\$ 3,520,508	\$ 2,530,422	\$ 4,729,250	\$ 3,573,341	\$ 2,760,096

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

Fiscal Year Ending September 30	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Projected 2021-2022
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 151,108	\$ 161,252	\$ 164,251	\$ 164,251	\$ 171,579
Revenues	984,788	968,743	963,920	962,578	715,594
Expenditures	(974,644)	(965,744)	(960,450)	(955,250)	(713,094)
Net Increase / (Decrease) in Fund Balance	10,144	2,999	3,470	7,328	2,500
Ending Restricted Fund Balance (Budget)	\$ 161,252	\$ 164,251	\$ 167,721	\$ 171,579	\$ 174,079
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 161,252	\$ 164,251	\$ 167,721	\$ 171,579	\$ 174,079
Restricted Fund Balance (GAAP)	161,252	164,251	167,721	171,579	174,079
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 161,252	\$ 164,251	\$ 167,721	\$ 171,579	\$ 174,079



057 - WEDC Debt Service Fund
Revenues

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Miscellaneous Income					
6050 Interest Income	\$ 9,938	\$ 2,793	\$ 3,470	\$ 2,128	\$ 2,500
Total Miscellaneous Income	9,938	2,793	3,470	2,128	2,500
Other Financing Sources					
8100 Transfer from WEDC Fund	974,850	965,950	960,450	960,450	713,094
Total Other Financing Sources	974,850	965,950	960,450	960,450	713,094
WEDC Debt Service Fund	\$ 984,788	\$ 968,743	\$ 963,920	\$ 962,578	\$ 715,594

**057 - WEDC Debt Service Fund
Expenditures**

Object Description	Actual 2018-2019	Actual 2019-2020	Budget 2020-2021	Estimate 2020-2021	Budget 2021-2022
Services					
3080 Financial	\$ 800	\$ 800	\$ 1,000	\$ 800	\$ 1,000
Total Services	800	800	1,000	800	1,000
Debt Service					
5014 Principal - 2015 S/T Rev Ref	570,000	525,000	480,000	525,000	-
5017 Principal - 2017 S/T Rev	50,000	100,000	155,000	100,000	405,000
5514 Interest - 2015 S/T Rev Ref	31,500	20,100	9,600	9,600	-
5517 Interest - 2017 S/T Rev	322,344	319,844	314,850	319,850	307,094
Total Debt Service	973,844	964,944	959,450	954,450	712,094
WEDC Debt Service	\$ 974,644	\$ 965,744	\$ 960,450	\$ 955,250	\$ 713,094

WEDC Debt Service Fund

WEDC Sales Tax Revenue Bonds, Series 2017

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

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

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2021				\$ 8,155,000
2021-2022	712,094	405,000	307,094	7,750,000
2022-2023	711,844	425,000	286,844	7,325,000
2023-2024	710,594	445,000	265,594	6,880,000
2024-2025	713,344	470,000	243,344	6,410,000
2025-2026	714,544	490,000	224,544	5,920,000
2026-2027	714,944	510,000	204,944	5,410,000
2027-2028	714,544	530,000	184,544	4,880,000
2028-2029	713,644	545,000	168,644	4,335,000
2029-2030	712,294	560,000	152,294	3,775,000
2030-2031	714,094	580,000	134,094	3,195,000
2031-2032	710,244	595,000	115,244	2,600,000
2032-2033	710,163	615,000	95,163	1,985,000
2033-2034	713,638	640,000	73,638	1,345,000
2034-2035	710,438	660,000	50,438	685,000
2035-2036	710,688	685,000	25,688	-
Total	\$ 10,687,111	\$ 8,155,000	\$ 2,532,111	\$ -



Chart of Accounts - Revenues

Ad Valorem Tax (1000)

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

Franchise & Local Taxes (2000)

2010	Sales Tax	1.5% of local sales tax collected in the City; 0.5% is for ad valorem relief
2050	Mixed Drink Tax	6.7% of gross receipts plus 8.25% on sales of mixed beverages remitted to the State by establishments
2100	Franchise Fee - Electric	Franchise fees remitted to the City for the use of City easements and right of ways
2110	Franchise Fee - Natural Gas	
2120	Franchise Fee - Cable	
2150	HB 1777 Telecommunications	
2200	Hotel Occupancy Tax	7% tax collected by hotels located in the city

Permit & License Fees (3000)

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

Court Fines & Fees (4000)

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

Charges for Service (5000)

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

Miscellaneous Income (6000)

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

Intergovernmental (7000)

7025	VEST Grant	Grant funds received for Bullet-proof Vest Program
7110	OCDE Grant	Grant funds received for Organized Crime Drug Enforcement
7112	ICAC Grant	Grant funds received for Internet Crimes Against Children
7113	HIDTA Grant	Grant funds received for High Intensity Drug Trafficking Area
7130	AFG Grant	Grant funds received for Assistance to Fire Fighters

Other Financing Sources (8000)

8100	Transfer from WEDC	Transfer from Webster Economic Development Corporation
8101	Transfer from General Fund	Transfer from General Fund
8102	Transfer from Utility Fund	Transfer from Utility Fund
8145	Transfer from Info Technology Fund	Transfer from Info Technology Fund
8200	Transfer from WEDC	Transfer from Webster Economic Development Corporation
8201	Transfer from General Fund	Transfer from General Fund
8202	Transfer from Utility Fund	Transfer from Utility Fund
8208	Transfer from Equipment Repl. Fund	Transfer from Equipment Replacement Fund
8211	Transfer from HOT Fund	Transfer from Hotel Occupancy Tax Fund
8214	Transfer from Street Construction Fund	Transfer from Street Construction Fund
8219	Transfer from Court Sp. Rev. Fund	Transfer from Municipal Court Special Revenue Fund
8275	Transfer from Emergency Mgmt Fund	Transfer from Emergency Management Fund
8999	Use of PY Fund Balance	Balancing account used to present intended use of prior years' fund balance

Chart of Accounts - Expenditures / Expenses

Personnel (0000)

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

Supplies (1000)

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

Maintenance (2000)

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

Services (3000)

3010	Animal Control	Costs for providing food, vet, shelter, etc. to stray animals
3030	Attorney	Fees for services provided by city attorney and other legal counsel
3050	Audit	Fees for annual audit services
3060	Contract Services	Costs for contract-negotiated services (does not include maintenance agreements)
3070	Contract Personnel	Costs for temporary personnel
3080	Financial	Fees for financial advisor, arbitrage services, bank fees, etc.
3090	Code Codification	Fees to codify Code of Ordinances
3105	Advertising	Costs for advertisements
3110	Communication	Phone service, pager, internet services, and other communication service fees
3130	Consultant	Fees for consulting services
3135	Website Development	Costs for maintaining and improving the City website
3150	Court	Fees for judge, prosecutor, court magistrates, and warrant services
3160	Deployment Expenses	Expenses incurred by the Fire Department during deployments
3170	Disposal	Fees to dispose of debris and sludge, records, etc.
3190	Dues, Subscriptions, Books	Professional dues, license fees, member and magazine subscriptions, and books
3210	Election	Costs associated with City elections (includes clerks, judge, ballots, supplies, etc.)
3230	E.M.S.	Fees for ambulance service
3240	Investigative Services	Costs for investigation software and reports
3250	Employee Program	EAP, Cobra admin, drug testing, vaccines, training programs, tuition reimbursement
3290	Fire Services	Costs associated with fire service awards
3310	General Insurance	Costs for property & liability insurance
3312	Sec125 Admin Fees	Administrative fees for Section 125
3330	Janitorial Services	Costs for janitorial and cleaning services of City facilities
3340	Medical Services	Costs associated with providing medical services
3350	Jury Trials	Costs for jurors, judge, and prosecutor for jury trials held by the municipal court
3360	Lobbying Expenses	Costs paid to organizations that lobby for or against legislation on behalf of the City
3390	Mosquito Control	Costs for providing mosquito control services in the City
3430	Legal Notices	Costs for posting legal notices
3440	Technology Services	Costs associated with various technology services
3460	Regulatory Services	Fees for various regulatory agencies
3470	Pre-Employment	Physicals, psychological evaluations, vaccines, employment ads, and assessment test
3490	Printing	Costs for outside printing services of forms, stationary, business cards, etc.
3510	Prisoner Support	Costs for providing meals, linens, medical services, etc. to prisoners
3530	Professional Development	Costs for conferences, luncheons, seminars, etc (includes travel and meals)
3570	Publications	Costs for the publication of legal notices, quarterly newsletter, City brochures, etc.
3590	Public Relations	Costs for City promotion (i.e. - special programs, employee functions, city events)
3600	Recreation Program	Costs for recreation programs provided by a third party
3610	Recycling	Costs associated with recycling programs
3630	Rentals	Costs for equipment rental
3650	Collection / Analysis	Lab analysis, sampling collection fees for water, wastewater, health inspections, etc.
3670	Street Lights	Costs to provide electric service to City streetlights
3690	Tax Appraisal	Fees for property appraisal services provided by the Harris County Appraisal District
3710	Tax Collection	Fees for property tax collection services provided by the Harris County Tax Assessor-Collector
3730	Tourism Services	Costs associated with tourism promotion in the City
3750	Uniform Service	Costs to service and clean uniforms for City employees
3770	Utilities	Costs to provide electric and natural gas services to City facilities
3780	Water Charges	Costs assessed by the Water division to various divisions for water used by City facilities
3790	Warrant Collection	Costs associated with warrant collection
3860	Computer Replacement	Costs associated with purchase of computers, copiers, etc. by Information Technology Fund
3870	Emergency Management	Costs associated with preparation for and execution of emergency / disaster management
3880	Information Technology	Costs assessed by the Information Technology Fund to various divisions for services rendered

Debt Service (5000)

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

Capital Outlay (7000)

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

Transfers (8000)

8000	Transfer to Other Funds	Transfer of funds from one fund to another fund
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Glossary of Terms

Account	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance, or fund balance.
Account Groups	Accounting structure used to provide accountability for the city's general fixed assets and the portion of the principal of its general long-term debt that has not yet matured.
Account Number	A specific expenditure classification: applies to the article purchased or the service obtained, rather than to the purpose (use) for which the expenditure was made, e.g. 0100 – payroll, 1400 – office and postage, 3110 – communications.
Accounts Payable	A short-term liability account reflecting amounts owed to vendors for goods and services received by the city.
Accrual Basis of Accounting	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures that are recorded when goods and services are received (whether or not cash disbursements are made at that time).
Ad-valorem Taxes	Real estate and personal property taxes. Ad-valorem is defined by the Webster's New World Dictionary as "in proportion to the value." Property taxes are levied as ¢ per \$100 of appraised value. Property is appraised at 100% of market value.
Amortization	The process of extinguishing a long-term obligation through a series of scheduled payments over a period of time.
Appropriation	An authorization granted by a legislative body to make expenditures to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.
Assessed Valuation	A valuation set upon real property or other property by a government as a basis for levying taxes. Assessed value of property is determined by the Harris County Appraisal District, typically at market value.
Asset	Property owned by the city government that has monetary value.
Audit	A systematic examination of all governmental resources concluding in a written report and prepared by a certified public accountant. It is intended to test whether financial statements fairly present financial position and results of operations.
Balanced Budget	The status of a budget whereby expected resources, including the use of accumulated reserves, exceed or are equal to anticipated expenditures.
Bonded Debt	That portion of indebtedness represented by outstanding bonds.
Bonds, General Obligation	A written promise to pay an amount of money, backed by the full faith and credit of the city, usually secured by dedicated ad-valorem taxes.
Bonds Issued	Bonds sold.
Budget (Operating)	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

Budget Calendar	A schedule of key dates which the City Council follows in preparation and adoption of the budget.
Budget Message	A general discussion of the proposed budget, as presented in writing by the City Manager, addressed towards the Mayor, City Council, and citizens.
Budget Ordinance	The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.
Capital Assets	Assets of significant value (over \$5,000) having a useful life of several years.
Capital Budget	A plan of proposed capital outlays and the means for financing them. Usually enacted as part of the complete annual budget.
Capital Improvements Program	A plan for capital expenditures to be incurred each year over a fixed period of several years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.
Capital Outlay	Expenditures which result in the acquisition or addition of capital assets.
Capital Projects Funds	Established to account for all resources, bond proceeds and construction grants, which are used for the acquisition of capital facilities infrastructure.
Cash Basis	A type of accounting in which transactions are recognized typically when cash changes hands.
Central Appraisal District (CAD)	CAD is charged with the responsibility for establishing a consistent property value used by all taxing jurisdictions to levy taxes.
Chart of Accounts	The classification system used by a city to organize the accounting for various funds.
Compensated Absences	Recorded non-worked benefit hours that will be paid (e.g., vacation, sick, holidays and compensatory time earned).
Contingency	A budgetary reserve set aside for emergencies or unforeseen expenditures.
Customer Deposits	Deposits made by customers as a prerequisite to receiving utility services. Recorded as a liability.
Debt	An obligation resulting from borrowing money or from purchasing goods or services.
Debt Limit	The maximum amount of gross or net debt legally permitted.
Debt Service	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
Debt Service Fund	A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a sinking fund.
Depreciation	(1) Expiration in the service life of capital assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a capital asset charged as an expense during a particular period.

Distinguished Budget Presentation Award Program	A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents. The document is graded as a Policy Document, a Financial Plan, an Operations Guide and as a Communications Device.
Division	The basic organizational unit of the city which is functionally unique in its delivery of services.
Encumbrances	Obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.
Enterprise Fund	A proprietary fund type established to finance and account for an operation that is financed and operated in a manner similar to private business enterprises - whereby the intent is that the costs (expenses, including depreciation) of providing goods or services to external customers on a continuing basis be financed or recovered primarily through user charges. Examples of enterprise funds are those for water and wastewater services.
Expenditures	If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. Note: Encumbrances are not considered expenditures.
Expenses	Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges that are presumed to benefit the current fiscal period.
Financial Advisor	A consultant who provides advice on any of a variety of issues related to financial matters, particularly with the issuance of debt. The financial advisor for the City is U.S. Capital Advisors LLC.
Fiscal Policy	The city's policy with respect to revenues, spending and debt management. These govern the ability of the city to provide services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of the annual budget.
Fiscal Year (FY)	A designated 12-month accounting period. The fiscal year for the City begins on October 1 and ends on September 30 of the following year.
Fixed Charges	Expenses (the amount of which is more or less fixed). Examples are interest, insurance, and contributions to pension funds.
Franchise Fee	A charge by the city for a special privilege granted by the city permitting the continued use of public right-of-way, usually involving elements of monopoly and regulations (e.g., Time Warner Cable, CenterPoint Energy).
Full Faith and Credit	A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).
Full-Time Equivalent (FTE)	A measure of authorized personnel calculated by dividing hours of work per year by the number of hours worked per year by a full-time employee.
Function	A group of related activities aimed at accomplishing a major service or regulatory program for which the city is responsible (e.g., Public Safety).

Fund	A fiscal and reporting unit of the city responsible for its own financial resources. A fund is established to carry on certain specific activities or obtain specified objectives in accordance with legal direction (e.g., Utility or Hotel Occupancy Tax Fund). Funds are usually broken down into units, determined by function of that unit (e.g., Police, Fire, Finance and Parks are functional activities within the General Fund). A department may be further broken down into specific purposes (e.g., Police Administration, CID, Patrol, Communications, Fire Prevention, and Fire Operations are divisions of the Public Safety Department).
Fund Balance	Money available for contingency situations or in the event of an emergency. Called retained earnings in proprietary-type funds. Fund balances may be reserved for specific future use, or may be undesignated. The source of this money is typically when prior years' revenues exceed expenditures resulting in a cash surplus.
Fund Balance (Non-spendable)	The portion of fund balance that is not available for spending, either now or in the future, because of the form of the asset (e.g., inventories, pre-paid expenses, capital assets) or a permanent legal restriction (e.g., principal portion of an endowment).
Fund Balance (Spendable)	<p>The portion of fund balance that is available for spending. Spendable fund balance is divided into four categories:</p> <p><i>Restricted spendable fund balance</i> includes amounts that can only be spent for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.</p> <p><i>Committed spendable fund balance</i> includes amounts that can be used only for specific purposes determined by formal action of the government's highest level of decision-making authority.</p> <p><i>Assigned spendable fund balance</i> includes resources intended for spending for a purpose set by the governing body itself or by some person or body delegated to exercise such authority in accordance with policy established by the government's highest level of decision-making authority.</p> <p><i>Unassigned spendable fund balance</i> includes the residual spendable amounts not contained in other classifications.</p>
GAAP	Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.
General Fund	The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to account for the ordinary operations of the city.
General Obligation Bonds	Bonds for whose payments the full faith and credit for the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.
Governmental Fund	The broadest category of fund types which includes those funds that are used to account for tax-supported (governmental) activities.
Grant	A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

Impact Fees	Fees charged by an entity to developers to cover, in whole or in part, the anticipated cost of improvements provided by the entity, necessitated as the result of development.
Income	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income."
Internal Control	A plan of organization for purchasing, accounting, other financial activities which, among other things, provides that: the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; proper authorizations from specific responsible officials are obtained before key steps in the processing of transactions are completed; and records and procedures are arranged appropriately to facilitate effective control.
Internal Service Fund	A proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units.
Investments	Securities held for the purpose of income generation in the form of interest or dividends.
Levy (noun)	The total amount of taxes imposed by the city, usually refers to property taxes.
Levy (verb)	To impose taxes.
Maturities	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
Modified Accrual, Basis of Accounting	An accounting theory whereby a) revenues are recognized in the accounting period in which they become available and measurable and b) expenditures are recognized in the accounting period in which the liability is incurred, if measurable. This differs from the full accrual basis, which recognizes the financial effect of transactions when they occur, regardless of the timing of related cash flows. Both differ from the cash basis of accounting that recognizes transactions when related cash amounts are received or disbursed.
Non-Operating Income	Income of governmental enterprises of a business character that is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.
Operating Expenses	As used in the accounts of governmental enterprises of a business character, the term means such costs as are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.
Ordinance	A formal legislative enactment of the city carrying the full force and effect of a law within the city. An ordinance has more legal formality than a resolution, which has lower legal status. Enactment of ordinances is often specified or implied by the City Charter. Revenue – raising measures or assessment of fees and fines are normally established by ordinance.

Purchase Order (PO)	A document issued to a vendor to deliver specified merchandise or render a specified service for a stated price. Outstanding purchase orders are called encumbrances.
Rating	An independent evaluation to determining the credit-worthiness of the city. The City has received an “AA+” rating from Standard & Poor’s.
Reserve	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and spending.
Resolution	A special or temporary order of the city that does not carry the full legal force of an ordinance.
Retained Earnings	An ownership account reflecting the accumulated earnings of a proprietary-type fund.
Revenue	The yield of taxes and other sources of income that the city collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in enterprise and internal service funds.
Revenue Bond	A type of bond backed only by revenues generated by specific project or operation.
Sinking Fund	See Debt Service Fund.
Special Revenue Funds	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. An example is the Hotel Occupancy Tax Fund typically maintained by cities.
Tax Collection	Property taxes for the City of Webster are consolidated with and collected under contract by the Harris County Tax Collector.
Tax Levy	The total amount to be raised by general property taxes for purposes specified in the tax levy ordinance.
Tax Rate	The amount of tax levied for each \$100 of assessed valuation.
TCEQ	Texas Commission on Environmental Quality – The state unit similar to the EPA with additional regulatory authority.
Transfer	All inter-fund transactions that are not loans, reimbursements or quasi-external transactions are classified as transfers. The typical operating transfers reflect ongoing operating subsidies between funds. For example, the Utility Fund is assessed an administrative support charge by the General Fund. The Utility Fund records an operating transfer expense and the General Fund records an operating revenue transfer.
W.E.D.C.	Webster Economic Development Corporation. A component unit of the City.

Acronyms

CAFR	Comprehensive Annual Financial Report
CD	Community Development
CID	Crime Investigation Division
CIP	Capital Improvements Program
CO	Certificates of Obligation
DSF	Debt Service Fund
EM	Emergency Management
EMS	Emergency Medical Services
ER	Equipment Replacement
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation (Bonds)
HB	House Bill
HCAD	Harris County Appraisal District
HOT	Hotel Occupancy Tax
I & S	Interest & Sinking
IT	Information Technology
LEOSE	Law Enforcement Officers Standards & Education
O & M	Operations & Maintenance
MCSR	Municipal Court Special Revenue
PD	Police Department
PO	Purchase Order
PSSR	Public Safety Special Revenue
PW	Public Works
TCO	Telecommunications Officer
TIRZ	Tax Increment Reinvestment Zone
UF	Utility Fund
WEDC	Webster Economic Development Corporation

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

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Tax Year	2015	2016	2017	2018	2019	2020
Tax Rate ¹	0.23447	0.28450	0.31725	0.34794	0.36200	0.37357
Total Tax Levy and Adjustments	4,269,928	5,478,358	6,312,862	7,068,736	8,085,885	8,944,683
Collections within the Fiscal Year of the Levy ²	4,319,844	5,533,548	6,342,680	7,087,461	8,013,501	8,672,256
Collections as Percentage of Current Levy and Adjustments	101.17%	101.01%	100.47%	100.26%	99.10%	96.95%
Outstanding Delinquent Taxes	3,532	3,601	6,886	101,051	240,928	433,874
O/S Delinquent Taxes as Percentage of Current Levy and Adjustments	0.08%	0.07%	0.11%	1.43%	2.98%	4.85%
Collections in Subsequent Years	(53,448)	(58,790)	(36,704)	(119,775)	(168,545)	(161,447)
Total Collections to Date	4,266,395	5,474,758	6,305,976	6,967,685	7,844,956	8,510,809
Total Collections as Percentage of Total Tax Levy and Adjustments	99.92%	99.93%	99.89%	98.57%	97.02%	95.15%

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	2022 Rank	2021-22 Assessed Value ¹	% of Assessed Value	2012 Rank	2012-13 Assessed Value ¹	% of Assessed Value
Clear Lake Regional Med Ctr	Hospital	1	\$ 157,879,329	6.4%	1	\$ 81,195,547	6.1%
HC200 Blossom Street LLC	Hospital	2	97,836,796	3.9%			
CHCA Clear Lake LP	Hospital	3	68,000,641	2.7%			
BR Everwood DST	Apartments	4	54,123,735	2.2%			
BR Edgewater DST	Apartments	5	51,561,636	2.1%			
Weingarten Realty Investors	Comm. Shopping Ctr	6	46,635,400	1.9%			
Evergreen Tank Solutions	Tanks and Pumps	7	45,399,084	1.8%			
Marquis Clear Lake Apartments LP	Apartments	8	43,264,419	1.7%			
SOF Hidden Lake Owner LP	Apartments	9	41,482,012	1.7%			
Palomar Apartments LLC	Apartments	10	40,860,864	1.6%			
Inland America Webster Clear Lake	Apartments				2	45,652,780	3.4%
Texas Baybrook Square Center	Comm. Shopping Ctr				3	37,550,000	2.8%
NP SSP Baybrook LLC	Comm. Shopping Ctr				4	32,305,426	2.4%
Webster Apartments	Apartments				5	30,700,000	2.3%
GE Healthcare REIT Mointain Plains	Medical Office				6	25,506,810	1.9%
US Housing Partners VIII LP	Apartments				7	23,771,065	1.8%
Clear Lake Center LP	Comm. Shopping Ctr				8	21,534,974	1.6%
Price Baybrook	Retail Center				9	20,908,209	1.6%
MPT Clear Lake	Hospital				10	19,447,734	1.5%
Subtotal			\$ 647,043,916	26.1%		\$ 338,572,545	25.5%
Other Taxpayers			1,831,547,027	73.9%		990,043,243	74.5%
Total			\$ 2,478,590,943	100.0%		\$ 1,328,615,788	100.0%

Source: Harris County Tax Assessor-Collector

Notes

¹ Values taken from Certified Tax Roll

Principal Sales Tax Remitters

Sales Tax Remitter	2020 Rank	2011 Rank
American Furniture Warehouse ⁽¹⁾	1	
Costco ⁽¹⁾	2	
Academy Sports & Outdoors	3	2
ExxonMobil Corporation	4	9
Star Furniture	5	4
Pappas Seafood House / Pappasito's Cantina	6	7
Ashley Furniture Homestore	7	6
At Home Stores	8	11
Pennsylvania Tool Sales and Service ⁽³⁾	9	
Hobby Lobby Creative Center	10	13
Terminix International Company ⁽¹⁾	11	
Bed Bath & Beyond	12	3
Amazon.com ⁽¹⁾	13	
Floor & Décor	14	
Burlington Coat Factory		8
Exclusive Furniture ⁽¹⁾	15	
Fry's Electronics ⁽⁴⁾		1
Cinemark USA ⁽⁴⁾		5
Conn Appliances ⁽⁴⁾		10
Guitar Center ⁽⁴⁾		12
Jared - The Galleria of Jewelry ⁽⁴⁾		14
Barnes & Noble Stores ⁽⁴⁾		15
James Avery		

Source: State Comptroller's Office

Notes:

- ⁽¹⁾ This sales tax remitter was not located in the City in 2011.
- ⁽²⁾ This sales tax remitter is not located in the City in 2020.
- ⁽³⁾ This sales tax remitter was not a top fifteen sales tax remitter in 2011.
- ⁽⁴⁾ This sales tax remitter is not a top fifteen sales tax remitter in 2020.

Demographics

Land size 6.64 sq. miles

Webster population est. 12,041

Number of households 4,994

Population by age

Under 14 years	20%
15-20 years	9%
21-44 years	45%
45-64 years	17%
65 years and over	9%

Median age - 30.5

Average household size - 2.21

2021 est annual household income - \$55,497

Labor Force

Employment by occupation

34% Managerial/Professional
28% Service Occupations
19% Sales and Office
7% Construction/Maintenance
12% Production/Transportation

Financial Status

City Bond Rating:

"AA+" from Standard and Poors

Fiscal Year 2021-22 assessed

property value totals: \$ 2,478,590,943

2021-22 net taxable value: \$ 2,392,156,755

Annual FY 2020-21 sales

tax revenue: \$ 18,483,405

Projected FY 2021-22 sales

tax revenue: \$ 19,339,189

Adopted 2021 City property

tax rate: \$ 0.39334

8.25% Total sales tax rate

6.25% State

2.50% City

Major Employers

Academy Sports & Outdoors

ARI-Armaturen

Costco

HCA Houston Healthcare Clear Lake

Houston Physicians' Hospital

KBR

Kindred Hospital

Leidos

Olympus

United Fire Group

UTMB Clear Lake

Predominant Business Categories

Healthcare

Retail and Dining

Aerospace and Aviation

Recreation and Tourism

Hospitality

Information Technology

Education

Served by Clear Creek ISD

Website: www.ccisd.net

Quality of Life

Median home value	\$ 223,604
Average home sale list price	\$ 296,966
Average rent (3 bedroom home)	\$ 2,046

Cost of Living Index

(US avg = 100)

	<u>Index</u>
New York	187.2
Los Angeles	173.3
Washington, DC	152.1
Miami	123.1
Sugar Land	114.6
Friendswood	109.0
Atlanta	107.5
Chicago	106.9
Pearland	106.4
League City	103.4
Dallas	101.6
U.S.	100.0
Houston	96.5
La Porte	94.5
Galveston	91.7
Webster	90.7

Commute Time

	<u>Minutes</u>
New York	40.8
Chicago	34.6
Pearland	33.1
Friendswood	32.1
Los Angeles	30.9
Sugar Land	30.5
League City	30.4
Washington, DC	30.0
Miami	28.1
Houston	27.0
Dallas	26.8
La Porte	26.4
U.S.	26.4
Atlanta	26.3
Webster	23.3
Galveston	20.6

Climate

	Webster	U.S
Rainfall (in.)	54.7	38.1
Snowfall (in.)	0.1	27.8
Precipitation Days	101	106
Sunny Days	202	205
Avg. July High	91.4	85.8
Avg. Jan Low	44.2	21.7

Recreation

5 City parks
 26 acres of green space, nature trails and sports fields
 Adult, Youth, and Senior programs
 Annual special events include:
 July 4th celebration, Easter celebration, health fair