

ANNUAL BUDGET

Fiscal Year 2020-2021
City of Webster, Texas

City of Webster, Texas

Fiscal Year 2020-2021

Budget Cover Page

September 15, 2020

This budget will raise more revenue from property taxes than last year's budget by an amount of \$659,637, which is a 7.97 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 \$182,253.

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

FOR:	Jennifer Heidt	Larry Tosto
	Beverly Gaines	Edward Lapeyre

AGAINST:

PRESENT and not voting:

ABSENT:	Donna Rogers, Mayor
	Martin Graves
	Andrea Wilson

Property Tax Rate Comparison

	2019-2020	2020-2021
Property Tax Rate:	\$0.36200/100	\$0.37357/100
No New Revenue Tax Rate:	\$0.33150/100	\$0.352931/100
No New Revenue Maint. & Operations Tax Rate:	\$0.22371/100	\$0.247464/100
Voter Approval Tax Rate:	\$0.36331/100	\$0.373571/100
Debt Rate:	\$0.10664/100	\$0.105467/100

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, 2020 – SEPTEMBER 30, 2021

ADOPTED

ON
SEPTEMBER 15, 2020

THE MAYOR AND CITY COUNCIL

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

Danny Presley
City Manager

This budget will raise more total property taxes than last year's budget by \$659,637 or 7.97%, and of that amount \$182,253 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF WEBSTER, TEXAS
CITY OFFICIALS

Prepared By:

Elizabeth Free, MBA, CGFO, CPM, CPFIM
Director of Finance and Administration

Stephen Shen
Accounting Manager

Danny Presley	City Manager
Michael Ahrens	Assistant City Manager
Michael Muscarello	City Secretary
Carmen Williams	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





City of Webster Mission

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

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Introduction to the Budget Document

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

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

Budget Overview and Summary Information (Page 2 – 55)

Introduction

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

Policies

This section includes the City's financial management policies.

Budget Summaries

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

Operating Budgets (Page 56 - 243)

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. Also included is a listing of requested and approved supplemental packages for the upcoming budget year.

General Fund

This section provides strategic, operational, performance, and budgetary information for each of the City's divisions within the General Fund (organized by function). 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 (Page 206 – 231)

This section presents the City's plan for development for Fiscal Years 2021 - 2025. Components of this section include:

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

Appendix (Page 244 - 261)

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



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OFFICE OF THE CITY MANAGER

September 15, 2020

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

On behalf of our dedicated City staff, it is my privilege to present this Annual Budget for the fiscal year beginning October 1, 2020 (FY 2020-21). This carefully planned budget will enable staff to continue their diligent work to provide excellent service to all citizens and visitors in the City of Webster.

The budget document represents the City's financial plan for the next fiscal year, and it supports the goals and priorities established by City Council. The budget also addresses key issues confronting our community and provides a plan and the resources to address those issues. The upcoming fiscal year will bring many opportunities as well as some difficult tasks. I have the utmost confidence that our employees have the talent and dedication to overcome those challenges.

Sales tax revenue, which accounts for 52% of General Fund revenue, has been impacted by the Coronavirus pandemic. As of now, it appears sales tax revenue will be down approximately 5% from \$17,697,710 in FY 2018-2019 to approximately \$16.8M in FY 2019-2020. This estimate is based on a \$100,000 loss in sales tax revenue each month for the remainder of the fiscal year. This revenue loss is offset by personnel costs savings of over \$100,000 each month. The effects of the pandemic may continue into FY 2020-2021, and staff will conservatively budget for sales tax revenue to remain flat. The outlook remains positive as the City's economic development team works hard to attract new business to Webster. Several large projects are in the works, and once completed these new businesses will boost sales tax revenue in future years.

The State of Texas has placed revenue constraints on cities with the passage of Senate Bill 2 in the 86th Legislative Session. The Texas Property Tax Reform and Transparency Act of 2019 caps property tax increases without voter approval at 3.5 percent instead of 8 percent. The law is now effective with this year's budget and will affect property tax revenue for the upcoming fiscal year. There is no doubt that the lower property tax cap will limit a city's ability to raise revenue for both essential and quality of life services in the future.

The FY 2020-21 Annual Budget includes total revenue of \$44,867,020 and expenditures of \$43,169,840, including transfers and planned use of fund balance. For some perspective, the current amended budget for FY 2019-20 contains resources of \$46,972,010 and expenditures of \$41,946,840. This conservative approach has allowed us to maintain substantial General Fund

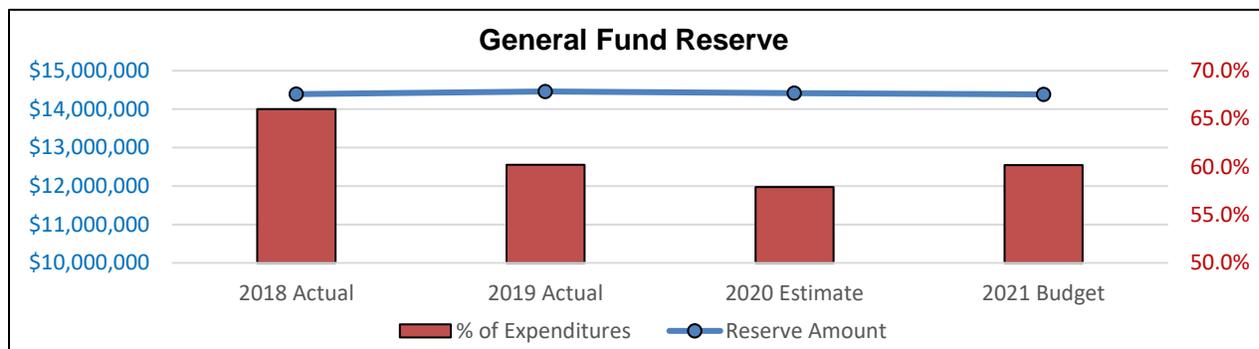
reserves. This message discusses each fund, the major fiscal issues, initiatives, and assumptions addressed in the budget.

MAJOR ISSUES – GENERAL FUND

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

GENERAL FUND RESERVE LEVEL

The City adheres to a policy requiring a reserve of not less than 25%, or three months of expenditures, for most funds. However due to the City's dependence on sales tax revenue and the inherent volatility of sales tax, the City Council adopted a policy requiring an unassigned, spendable fund balance (reserve) of at least 33% for the General Fund and the Webster Economic Development Corporation. Below is a chart of the General Fund's unassigned spendable balances for the past two years, an estimated balance for the fiscal year ending September 30, 2020, and the projected balance for the fiscal year ending September 30, 2021.

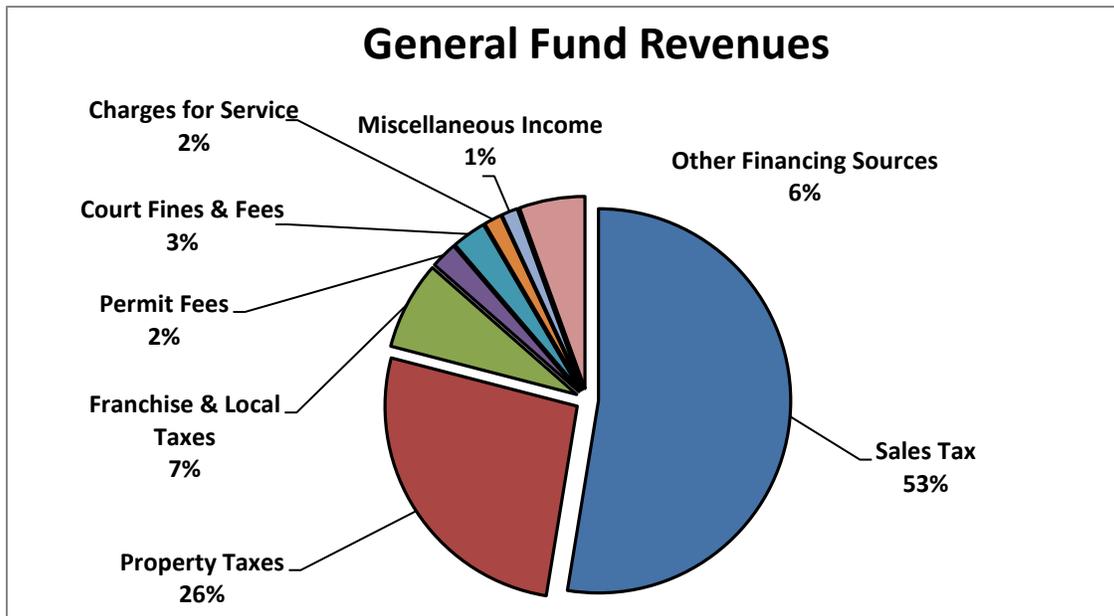


GENERAL FUND REVENUES

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

Sales Tax

Fifty-two percent of General Fund revenue is derived from sales taxes. The FY 2020-21 Annual Budget indicates General Fund revenue will stay flat at \$12,575,000. The loss can be attributed to the closure of businesses due to the Coronavirus Pandemic.



Property Tax

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

The Harris County Appraisal District reports that the final taxable value of property located within the city has increased by eight percent to \$2,392,156,755. Staff has budgeted \$6,328,690 in revenue derived from property tax. The FY 2020-21 Annual Budget reflects a property tax rate of \$0.37357 per \$100 of valuation, three percent greater for the M&O rate than the \$0.36200 tax rate that was adopted for 2019-20. The increase to the property tax levy is necessary due to the constraints that are placed on the city's revenues in future years by Senate Bill 2 passed by the Texas State Senate in 2019.

Other Revenues

Court fines and fees are projected to be down by 25% as the social distancing will likely continue into the next year. The Office of Court Administration is projected to continue to issue emergency orders regarding the COVID-19 state of disaster, limiting the activities of Municipal Court. Interest income is projected to go down as interest rates have plummeted to record lows. Interest revenue is expected to decrease by \$165,000 or by 52% in the General Fund. Other Financing Sources are expected to go up 30% due to the increase in the Interfund transfer from the Utility Fund to the General Fund of \$250,000. Other revenues remain relatively stable.

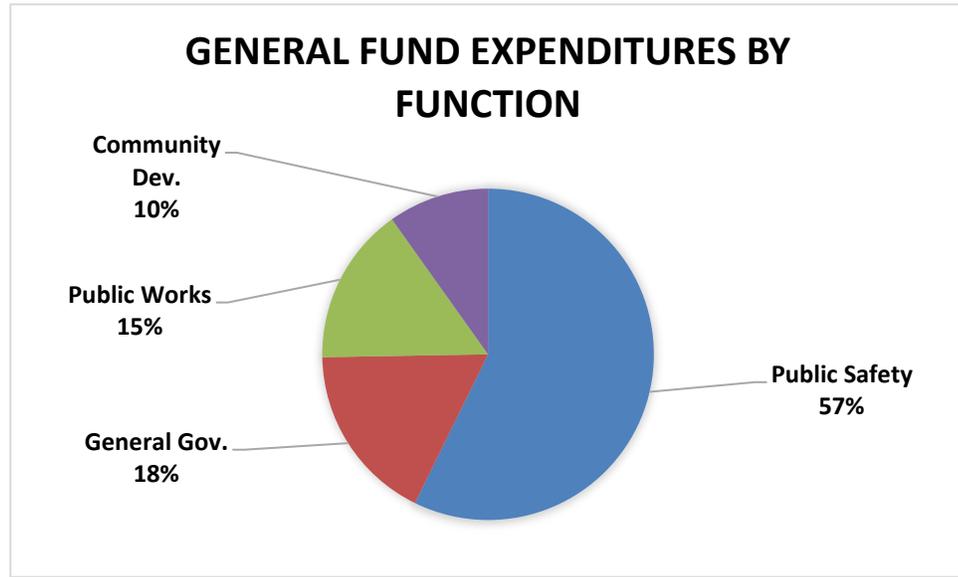
COMPENSATION

Maintaining a competitive compensation program is a key component to attract and retain qualified employees. Additionally, recognizing employees for their job performance is an essential motivational tool. The City Council has proven its commitment to this philosophy by including the below items in the FY 2020-21 Annual Budget:

- Depending upon an individual's performance, employees are eligible to receive either a 2.5% or a 5% increase (3.75% overall) in pay depending on performance as part of the typical annual merit process. Total personnel costs would increase by \$738,000.
- Health insurance premiums are expected to increase by 1.4% percent or approximately \$32,000.
- In 2019 the City contracted with Gallagher and Associates to conduct a compensation study to ensure our salaries are competitive with the market. The data indicates that the vast majority of employees are receiving appropriate compensation. In a few cases salaries were adjusted in the FY 2019-2020 budget in accordance with recommendations from the consultant.

GENERAL FUND EXPENDITURES

There are four governmental functions within the General Fund: public safety, public works, community development, and general government. Protecting constituents from harm is the primary responsibility of government. The FY 2020-21 Annual Budget allocates fifty-seven percent of General Fund expenditures for public safety. The general government function, which is administrative by nature, comprises eighteen percent. Public works and community development make up fifteen and ten percent of the budget, respectively.



PUBLIC SAFETY

Police and Fire are the two departments that provide the Public Safety function. The Police Department contains five divisions: Administration, Crime Investigation, Patrol, Communications, and Code Enforcement. The Fire Department consists of three divisions: Prevention, Operations, and Emergency Management.

Police Department

The most significant expenditures in the General Fund are related to police protection. By far the largest department in the City, the budget for the Police Department increases from \$9,239,590 to \$9,257,420. Some noteworthy items for the Police Department include:

- Code Enforcement has been transferred from the Community Development Department to the Police Department. Council also approved the addition of one new Code Enforcement Officer and the purchase of an additional truck. The total budget for Code Enforcement is \$228,830, \$90,600 of which represents an increase in the General Fund budget with the remainder transferred from the Community Development budget. There will be a one-time increase of \$30,000 for the purchase of the truck.
- Police Administration completed the purchase of office furnishings in fiscal year 2019-2020 in the amount of \$132,500 which results in a decrease in the 2020-21 budget.

Fire Department

Fire prevention, fire suppression, emergency medical services, and emergency management remain a high priority. The FY 2020-21 Annual Budget incorporates expenditures totaling \$4,285,180, a decrease of \$225,500 from FY 2019-20. Major changes include:

- In fiscal year 2019-2020, the Fire Department purchased a new fire truck for \$334,000, which reduced expenditures for 2020-2021.
- The transfer of \$64,000 to the Equipment Replacement Fund has been suspended for one year.
- In Fire Administration, the transfer to the Equipment Replacement Fund of \$22,380 has been suspended for one year.

PUBLIC WORKS

Within the General Fund, Public Works consists of three divisions: Administration, Maintenance, and Parks Maintenance. Public Works is responsible for the construction and maintenance of streets, sidewalks, and City facilities, landscaping of parks and medians, repairs to City vehicles, and animal control. The budget for Public Works goes down by \$859,300 in FY 2020-21 from \$4,551,360 to \$3,692,060 due to the following changes:

- In the Maintenance Division budget, the \$73,660 transfer to the Equipment Replacement Fund has been suspended for one year. The Commerce Street overlay, sidewalk construction on Medical Center Boulevard and the Bay Area Boulevard sidewalks project required a transfer of \$605,000 in fiscal year 2019-2020 for. In the fiscal year 2020-2021, there is no transfer to the General Projects Fund.
- The Public Works alarm system has experienced continuing problems and replacement parts are now hard to find. The alarm system will be replaced in the 2020-21 budget at a cost of \$40,000.
- The City Hall elevator requires major repairs. Staff has budgeted \$65,000 for this project.
- Contract services costs in the Parks Maintenance Division climb by \$59,500 for enhancements and repairs to the Webster entryway signs and landscaping in highly visible parts of the City.
- In the Parks Maintenance Division budget, the \$56,420 transfer to the Equipment Replacement Fund has been suspended for one year.

COMMUNITY DEVELOPMENT

There are three divisions within Community Development: Administration, Building, and Recreation. Duties of Community Development are comprehensive land use planning, building permitting and inspection, and recreation and educational program development. The budget decreases by \$112,050 to \$1,897,190 due to the following factors:

- Code Enforcement has been moved to the Police Department which decreased the Community Development Department expenses by \$106,000.
- Community Development will save \$30,000 by delaying the transfer to the Equipment Replacement Fund for one year.
- The Recreation Division budget contained a supplemental request for \$22,230 for an electronic launching system for the fireworks in 2019-2020. This was a one-time purchase which was eliminated from the 2020-21 budget.

GENERAL GOVERNMENT

Seven divisions deliver the general government function of the City: City Council, City Secretary, City Manager, Finance, Municipal Court, Human Resources, and Economic Development. It is the mission of these divisions to effectively execute policies, programs, and directives of the City in a practical, accountable, and transparent manner. Appropriations for these departments total \$4,629,710, which is a decrease of \$110,730 from the previous year.

- The cost of the publications in the Economic Development Department of \$30,300 has been moved to the WEDC fund which is a more appropriate place for those costs.
- The City Secretary's Budget has decreased by \$118,710 due to a resignation and employee payout in the 2019-2020 budget.

MAJOR ISSUES – UTILITY FUND

The Utility Fund accounts for the City's water distribution, wastewater collection and treatment operations, and storm water pollution prevention program. This enterprise fund is designed to be financed and operated as a private business. Accordingly, utility charges should be sufficient to cover annual operating and capital costs while providing income for future capital needs. The Utility Fund consists of three divisions within the Public Works Department: Water, Wastewater, and Drainage. Debt service for the Utility Fund is paid through the Utility Interest and Sinking Fund.

UTILITY FUND REVENUE

The consumption of water and collection of wastewater is projected to increase by 7% for residential customers and 3% for nonresidential customers. Utility revenue is expected to increase by \$22,460 to \$6,501,260. After adjusting the various rates as discussed below, a typical resident who consumes 5,000 gallons of water will see an increase to their utility bill of \$2.14 per month.

Water Rates

In May 2017, City Council approved a new five-year rate structure that was recommended by a consultant. In accordance with the plan, the base rates for water rise by two percent for all meter sizes. A summary of the monthly volumetric water rate charges per 1,000 gallons is shown below.

Class	FY 19-20	FY 20-21
Residential	\$ 3.81	\$ 4.43
Apartment	\$ 4.59	\$ 5.53
Commercial	\$ 4.13	\$ 4.79

Wastewater Rates

The base rate for wastewater collection and treatment grows from \$9.55 to \$9.83 per 1,000 gallons. There is no modification to the volumetric rate for all customer billing classes. The schedule below reflects the monthly volumetric wastewater rates:

Class	FY 19-20	FY 20-21
Residential	\$ 5.29	\$ 5.29
Apartment	\$ 5.29	\$ 5.29
Commercial	\$ 5.29	\$ 5.29

Drainage Rates

The drainage rates that are listed below remain unchanged for FY 2020-21.

Class	FY 20-21
Houses	\$ 1.24 flat rate for all houses
Apartment / Condominium	\$ 0.733 per 1,000 sq. ft. of impervious surface
Nonresidential	\$ 0.767 per 1,000 sq. ft. of impervious surface

WATER

The Water Division's primary responsibility is to operate and maintain the water plants and distribution system efficiently. Expenses climb from \$2,915,820 to \$3,224,440 in FY 2020-21. Some of the changes to the Water Division include:

- Webster purchases surface water from the City of Houston. The City of Houston bills the City of Webster based on their budget. There is a true-up that occurs when their actual operating and capital expenses are known. This line item was increased by \$75,000 to reflect actual costs based on the historical trend.
- Property Maintenance decreased by \$20,000 with the completion of the replacement of the Magnolia Water Plant Fence in 2019-20.
- Both Water System Maintenance and Service Contracts decreased by \$31,500. Maintenance decreased due to the completion of the repairs to the Old Galveston Road water line and the replacement of water well meters.
- Consultant and Professional Services increases by \$296,000. The Risk and Resiliency Plan will be developed in FY 2020-21 as required by TCEQ, and the engineering and design for

the Old Galveston Water line must occur this year in preparation for FY 2021-2022 when the repairs will begin.

- The transfer to the General Fund has increased by \$125,000. This transfer is to cover salaries and overhead for Water Division employees who are paid out of the General Fund.
- A transfer to the Equipment Replacement Fund of \$84,260 has been delayed for one year.

WASTEWATER

This division protects public health through the collection, treatment, and disposal of wastewater following all local, state, and federal regulations. The FY 2020-21 Annual Budget increases total expenses by \$139,010 to \$2,756,630. These increases are listed below.

- Expenses in FY 2020-21 fall by \$137,000 after the rehabilitation of the sanitary sewer system was completed in 2019-20.
- Collection System Maintenance costs decrease by \$30,000 with the completion of the pipe burst project on the Walnut St. sewer line.
- Lift Station Maintenance costs decrease by \$40,000 with the completion of the Lift Station Number 3 Driveway.
- Charges for professional services grow by \$329,000 to perform the engineering and design of the Waste Water Treatment Plant Air Line replacement.
- Building maintenance expenses decreased by \$41,500 due to replacement of air conditioners and roofs at some of the utility facilities in FY 2019-2020.
- Transfer to the General Fund has increased by \$125,000. This transfer is to cover salaries and overhead for Wastewater Division employees who are paid out of the General Fund.
- A transfer to the Equipment Replacement Fund of \$50,480 has been delayed for one year.

DRAINAGE

This division protects public health through the maintenance of the drainage system in accordance with all regulatory agencies. The budget increases by \$100,560 to \$376,900.

- A new position was added to this division to provide weed control and removal of debris around storm inlets, medians, streets, and bridges, mowing services to public drainage facilities, and litter clean-up along City rights-of-way.

MAJOR ISSUES – SPECIAL REVENUE FUNDS

A special revenue fund is a governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes. The City's annual budget contains five special revenue funds. They are Hotel Occupancy Tax, Municipal Court Programs, Public Safety, Grant, and PEG Channel.

HOTEL OCCUPANCY TAX FUND

The Hotel Occupancy Tax Fund records the receipt and distribution of the City's hotel occupancy tax, which is levied at seven percent of the room rental rates. The City of Webster currently has twenty hotels. Per State law, Hotel Occupancy Tax expenditures must promote tourism and the hotel industry. Revenue is expected to decrease by thirteen percent to \$1,400,000 as the city slowly recovers from the COVID-19 pandemic.

MUNICIPAL COURT PROGRAMS FUND

This fund is used to promote judicial efficiency, provide security for the courtroom and court officers, and support school crossing guards and child safety programs. It is also used to enhance and upgrade court technology. Expenditures for the fiscal year total \$40,570.

GRANT FUND

The purpose of this fund is to account for the receipt of grant funds from the State or Federal government. The specific grants included in the budget may or may not be awarded to the City.

PUBLIC SAFETY FUND

The Public Safety Fund includes various donations, contributions, and auction proceeds from seized property. The receipt and disbursement of these funds are sporadic. Staff expects expenditures of \$40,000.

PEG CHANNEL FUND

This fund was created to amass money for public, educational, and government access channels. Funding for this channel is derived from local Cablevision franchisees following Chapter 66 of the Texas Utilities Code. The FY 2020-21 Annual Budget anticipates annual revenue of \$35,000. No expenditures are anticipated.

MAJOR ISSUES – DEBT SERVICE FUND

This fund is used to accumulate a dedicated portion of property taxes for the payment of the City's general debt. Additionally, the Webster Economic Development Corporation transfers \$330,030 into this fund to service the debt that was issued in 2001 for the renovation and expansion of the Emergency Operations Center and Police Department building. Revenue from property tax

collections is expected to be \$2,476,100. Expenditures for FY 2020-21 are expected to be \$2,764,140.

Payments on tax-supported debt comprise less than 7% of all appropriations included in the FY 2020-21 Annual Budget. Payments over the next two years will average \$2,782,770. If no additional debt is issued, the average annual debt service will fall considerably in FY 2021-22 to \$1,025,425. The current Capital Improvements Program does, however, reflect the possibility of incurring new debt to fund various projects. With proper planning and prudent judgment, the effect of debt service upon the operations of the City will remain minimal.

MAJOR ISSUES – INTERNAL SERVICE FUNDS

INFORMATION TECHNOLOGY FUND

The Information Technology Fund is an internal service fund that is used to account for all costs of providing general information technology services to the City. These activities are financed through charges to the user divisions for services rendered. The FY 2020-21 Annual Budget reflects expenses in the Information Technology Fund of \$731,600, which is a decrease of \$43,920 from the previous year due to these factors:

- Consultant / Professional Services go down by \$25,000.
- Expenses for the Communications Center grow by \$17,800 to purchase additional software for disaster recovery
- Computer replacement costs fall by \$66,860 after replacing numerous computers throughout the City during FY 2019-20.
- The City's computer network infrastructure must be maintained to industry standards. The cost to maintain these service contracts will increase by \$29,820 for fiscal year 2020-21.

EQUIPMENT REPLACEMENT FUND

The purpose of this fund is to provide for the replacement of vehicles and equipment as necessary based upon mileage, age, or maintenance costs. Purchases of vehicles for fiscal year 2020-21 have been delayed for one year in order to capture significant savings. Staff anticipates no vehicle or equipment purchases from the fund in FY 20-2021, so there will be little to no effect on the fund.

EMPLOYEE BENEFIT TRUST FUND

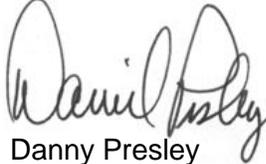
The purpose of this fund is to account for all costs of providing health and dental insurance to employees. Each division is charged based upon the number of employees and the type of insurance coverage they select. The FY 2020-21 Annual Budget anticipates expenses of \$2,475,000.

CONCLUSION

Conservative spending and strategic planning have placed the City of Webster in a sound financial position. While the Coronavirus Pandemic has caused issues for every city across the nation, our decisive action allowed the City of Webster to remain strong. Property tax rates, while remaining lower than most cities, must increase to fund capital projects. The City must also prepare for the potential threat to its revenues from both the pandemic and the recent legislation.

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

Respectfully,

A handwritten signature in black ink, appearing to read "Danny Presley". The signature is fluid and cursive, with a large initial "D" and "P".

Danny Presley
City Manager

History of Webster

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

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

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

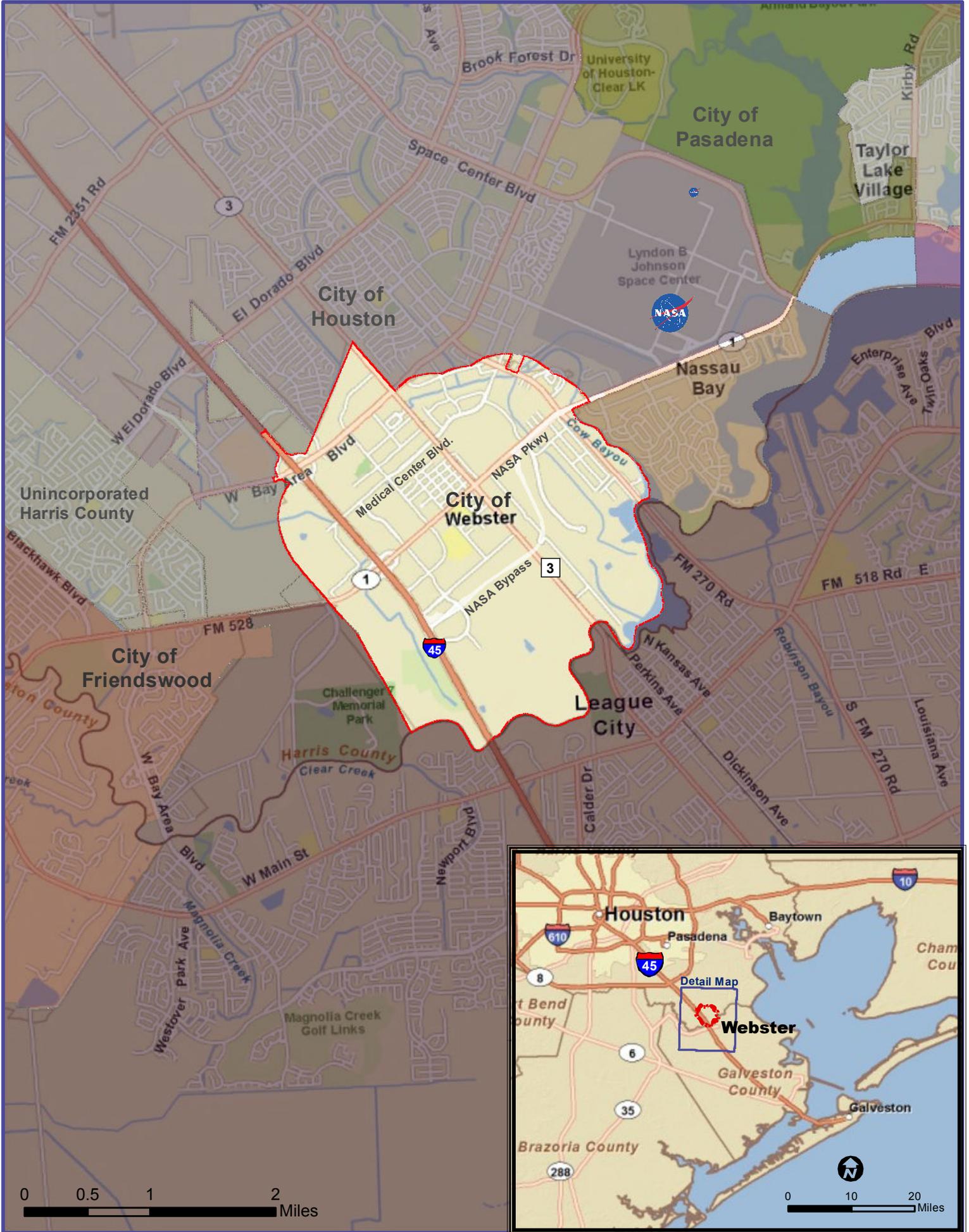
Webster has had its share of tragic events and setbacks. Only a few houses remained standing after the great 1900 hurricane, which killed thousands in Galveston. About half of Webster's population left after the storm. Just when Webster began prospering again, an early, severe freeze decimated the local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

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

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

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

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



Financial Policies

Introduction

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

Fiscal Year

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

Budget Administration

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

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

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

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

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

Basis of Accounting and Budgeting

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

Governmental Funds

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

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

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

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

Proprietary Funds

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

Revenues

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

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

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

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

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

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

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

Expenditures / Expenses

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

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

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

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

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

Cash Management / Investment Policies

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

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

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

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

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

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

Accounting, Auditing, and Financial Reporting Policies

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

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

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

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

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

Fund Balance / Reserve Policies

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

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

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

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

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

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

Debt Management Policies

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

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

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

Capital Projects

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

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

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

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

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

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

Long-term Financial Plan

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

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

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

City of Webster Strategic Plan

The City of Webster updated and adopted its Comprehensive Plan in 2014. This plan establishes a vision for the City and provides policy guidance and direction for future growth and development. The Comprehensive Plan is a fluid plan, as it reflects and guides a dynamic, evolving municipality that is continuously changing. It is intended to be reviewed internally at periodic intervals to achieve viability, and accuracy. The City Charter mandates that the Plan be updated, at a minimum, every five years to ensure that it reflects the vision and direction of the municipality. A Citizen's Advisory Committee comprised of council members, residents, and business representatives articulated six strategic vision statements for the City.

Vision Statements

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

City Goals and Strategies

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

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

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

City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
Goal LU1: Redevelop NASA Parkway and ensure that the City of Webster establishes a mixed-use pedestrian-friendly corridor				
1	Evaluate other similar mixed-use projects throughout the region to facilitate the completion of the NASA Parkway Revitalization Plan	X		
2	Create a strategy for redeveloping underutilized, antiquated or substandard properties within the City	X		
3	Consider the creation of an indoor/outdoor theatre within the NASA Parkway District for live performances that complement other projects		X	X
Goal LU2: Encourage the redevelopment and rehabilitation of older properties within the City				
1	Research jurisdictional programs that encourage the rehabilitation and redevelopment of older properties	X		
2	Work with property owners, potential buyers, and developers for redevelopment opportunities within the City	X	X	X
Goal LU3: Resolve non-conforming properties and non-conforming uses within the City when appropriate				
1	Continue to monitor non-conforming properties and uses within the City and enforce non-conforming regulations	X	X	X
2	Ensure that non-conformities are eliminated when a property is further developed or expanded	X	X	X
Goal LU4: Ensure that large parcels within the City are developed in a way to maximize development opportunities				
1	Ensure that larger tracts of land utilize shared detention ponds and other shared infrastructure	X	X	X
2	Promote the utilization of planned developments to ensure that large, undeveloped tracks maximize their development potential and provide for shared amenities and other enhancements	X	X	X
Goal LU5: Foster an increasing amount of single-family residences within the City				
1	Encourage the development of single family homes, townhomes, and patio homes on vacant residential areas within the City	X	X	x
2	Facilitate the completion of the Edgewater Planned Development, which provides for a substantial increase of single-family residences	X	X	

City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
Goal LU6: Preserve the integrity of existing neighborhoods to ensure quality residential areas				
1	Protect existing and future residential development from encroaching or adjacent incompatible land uses	X	X	X
2	Ensure that residential properties within the Webdale, Brad Court, and Green Acres subdivisions remain single-family residential	X	X	X
Goal LU7: Provide a variety of recreation opportunities to meet the existing and future needs of Webster's residents				
1	Continue to develop both active and passive recreation areas and facilities for the municipality's neighborhoods	X	X	X
2	Use utility easements for trails and pedestrian connections between parks and major nodes in the community such as schools, government offices, and neighborhoods	X	X	X
3	Continually update the parks plan on a timely basis to coordinate recreation opportunities		X	
Goal LU8: Conserve and protect valued natural resources and ensure development is compatible with the natural environment				
1	Promote the use of floodplains, drainage swales, and wetlands as open space or amenities	X	X	X
2	Promote the utilization of native Texas plant species to reduce the amount of water being utilized for landscaping	X	X	
Goal TR1: Establish a hierarchy of thoroughfare classifications that facilitate safe and convenient flow of traffic throughout the community				
1	Acquire additional right-of-way, as needed, to facilitate turn lanes and acceleration/ deceleration lanes to provide increased traffic capacity and mobility at intersections	X	X	X
2	Adopt access management regulations for arterial roadways pertaining to driveways, street connections, medians and median openings, auxiliary lanes, on-street parking, traffic signals, turn lanes, and pedestrian and bicycle facilities	X	X	X
3	Require traffic impact studies and mitigation actions for large scale development proposals	X	X	X
4	Collaborate with TxDOT, H-GAC, and Harris County in achieving desired infrastructure improvements in conformance with the Thoroughfare Plan	X	X	X

City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
Goal TR2: Promote alternative modes of transportation and related facilities including pedestrian and bicycle routes				
1	Fund and construct a comprehensive pedestrian and bicycle system to serve both recreational and alternative transportation needs	X	X	X
2	Pursue Federal and State financial assistance grants for pedestrian and bicycle transportation projects	X	X	X
3	Continue aggressive enforcement of speed limits and other traffic laws near schools, parks, and residential areas	X	X	X
4	Prioritize sidewalk projects to promote connectivity	X	X	X
Goal TR3: Plan for the increasing demand for transportation facilities while preserving and enhancing the attractiveness of the environment				
1	Ensure that all transportation projects include landscaping of green spaces within the right-of-way and other aesthetic enhancements, consistent with traffic safety and design standards	X	X	X
Goal CE1: Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines				
1	Develop and implement guidelines and standards to enhance the aesthetic appeal of the community	X	X	X
2	Create a program to organize and promote the maintenance and upkeep of neighborhoods and business districts	X	X	X
3	Continue to cite and enforce code violations	X	X	X
4	Enhance and maintain public infrastructure, such as streets, traffic signals, signage, sidewalks, and parks, especially in highly visible areas of the community	X	X	X
Goal CE2: Improve corridors and gateways into and throughout the community to promote strong branding and first impression				
1	Generate specific gateway and corridor plans for public improvements, such as traffic signals, landscaping, and entrance signage	X	X	X
2	Design, fund, and construct appealing monument signage and install them at unmarked gateways	X	X	X
3	Utilize plant materials that are proven performers in the region, install low maintenance, hardy, drought resistant and resilient plant materials in public rights-of-way	X	X	X
4	Determine and pursue additional funding sources for enhancement projects and develop a timeline for submitting applications to necessary agencies	X	X	X

City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
Goal CE3: Improve the visual environment in high priority areas of the City by relocating or burying overhead power and utility lines where practical and feasible				
1	Identify and consider alternative solutions for overhead power lines. Partner with local utility providers to determine cost, timing, and feasibility of relocating overhead lines underground throughout the City or in targeted locations such as defined enhancement corridors and nodes. Incorporate costs to bury overhead power lines along enhancement corridors into the Capital Improvement Program and Annual Budget		X	X
2	Amend applicable ordinances, whenever possible, to require utility lines to be buried, or utility easements to be located at the rear of lots, or along the perimeter of new subdivisions	X	X	X
Goal CE4: Revitalize antiquated commercial areas of the City				
1	Research funding opportunities for enhancing business corridors	X	X	X
2	Consider the creation of a management district within Webster, which has the authority to levy an assessment apportioned for improvements within a focused area	X	X	
Goal CE5: Create an attractive pedestrian friendly environment throughout the City of Webster to accommodate residents and visitors				
1	Promote and fund the installation and use of decorative sidewalks, paved and raised crosswalks, pathways, and trails to create a variety of pedestrian-friendly environments, including trails within utility corridors	X	X	X
2	Identify multi-modal corridors to ensure public safety	X	X	X
3	Research funding opportunities for community enhancement	X	X	X
Goal CE6: Encourage community activities that promote Webster's brand.				
1	Create, publicize, and encourage participation in community activities and events	X	X	X
2	Create positive partnerships among businesses, property owners, and the City to foster meaningful activities and initiatives	X	X	X

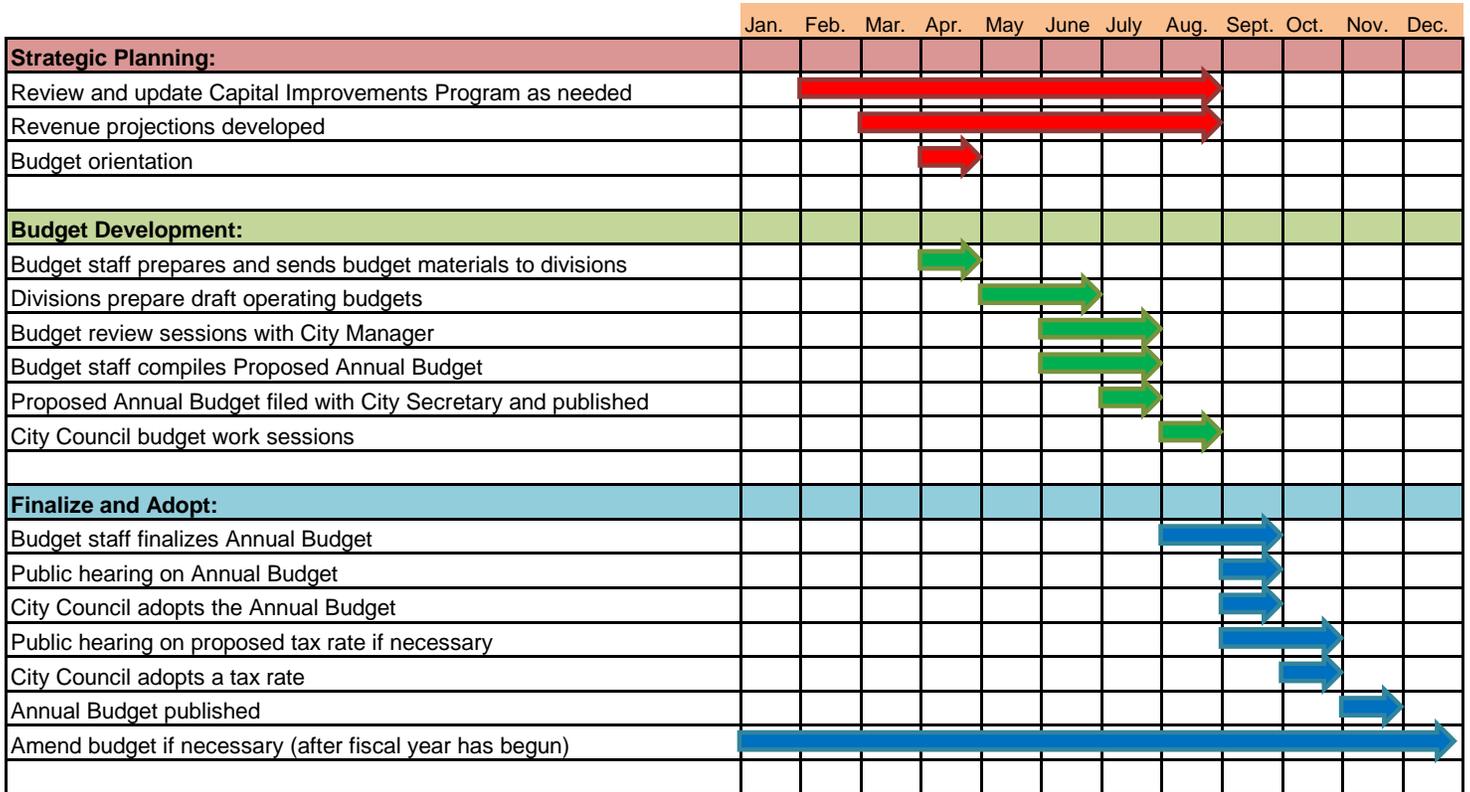
City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
Goal PS1: Prevent, control, and reduce crime				
1	Provide an appropriate level of law enforcement service	X	X	X
2	Foster mutual aid agreements with other local, state, and federal law enforcement agencies	X	X	X
3	Maintain an average response time of four minutes or less for priority 1 (life threatening) calls	X	X	X
4	Utilize innovative policing techniques for reducing crime within the community	X	X	X
5	Support neighborhood crime watch groups, citizens police academy programs, and other volunteer-based initiatives to reduce crime	X	X	X
Goal PS2: Maintain a high level of fire protection service				
1	Ensure that "first out" (engine/aerial/rescue) apparatus has four personnel assigned per unit, and ancillary and support units are adequately staffed	X	X	X
2	Plan for additional personnel and equipment as residential population exceeds 15,000 or commercial businesses exceed 3,000, and call volume exceeds 1,500 requests annually	X	X	X
3	Review and modify the Fire Protection Plan to ensure best practices are achieved	X	X	X
4	Monitor and analyze fire station location(s) to provide adequate service as growth occurs	X	X	X
5	Provide an average response time of 4 minutes 59 seconds or less for priority 1 (life threatening) calls	X	X	X
6	Foster mutual aid agreements with other local, state, and federal law enforcement agencies	X	X	X
7	Purchase vehicles and equipment as needed to meet demand or special conditions	X	X	X
Goal PS3: Achieve an effective emergency management plan				
1	Coordinate with multiple departments, volunteer, non-profit, state, local, and federal agencies, and surrounding jurisdictions to plan for emergencies	X	X	X
2	Ensure that the City's plan is compliant with State and Federal guidelines	X	X	X

City Goals and Strategies		0-2 Years	2-4 Years	5+ Years
Goal OS1: Maintain a strong, fiscally sustainable organization				
1	Ensure accountability, transparency, and integrity in all government operations	X	X	X
2	Attract and retain qualified employees who will deliver exceptional service	X	X	X
3	Provide quality services that are affordable to the community	X	X	X



Budget Calendar - Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2020-2021 Budget.



Budget Development Process

Revenue Projections Developed (March)

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

Budget Orientation (April 6)

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

Preliminary Tax Rolls Received (May 1)

Preliminary appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$2,280,326,123 in 2020.

Budget Requests Submitted & Reviewed (May)

Staff meets with the Finance division to evaluate each division's budget requests. The deadline for division budgets to be submitted is May 31, 2020.

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 2020-21 Proposed Budget is Filed with City Secretary (July 21)

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 \$42,896,260 (including interfund transfers) and a proposed total tax rate of \$0.36484 per \$100 of valuation based upon preliminary tax data.

Council Budget Work Sessions (August 19)

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 \$2,392,156,755. 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 \$0.352931 per \$100 valuation with a voter approval tax rate of \$0.373571 per \$100 valuation.

Public Hearing Held on Proposed Budget (September 15)

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 2020-2021 Annual Budget (September 15)

Council approves an ordinance adopting the budget for the fiscal year beginning on October 1, 2020 with total appropriations of \$43,169,840.

Public Hearing Held on Proposed Tax Rate (September 15)

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

Council Adopts a Tax Rate (September 29)

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 \$0.268103 per \$100 valuation and a debt service tax rate of \$0.105467 per \$100 valuation.

FY 2020-21 Annual Budget is Published (November)

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

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

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

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

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

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

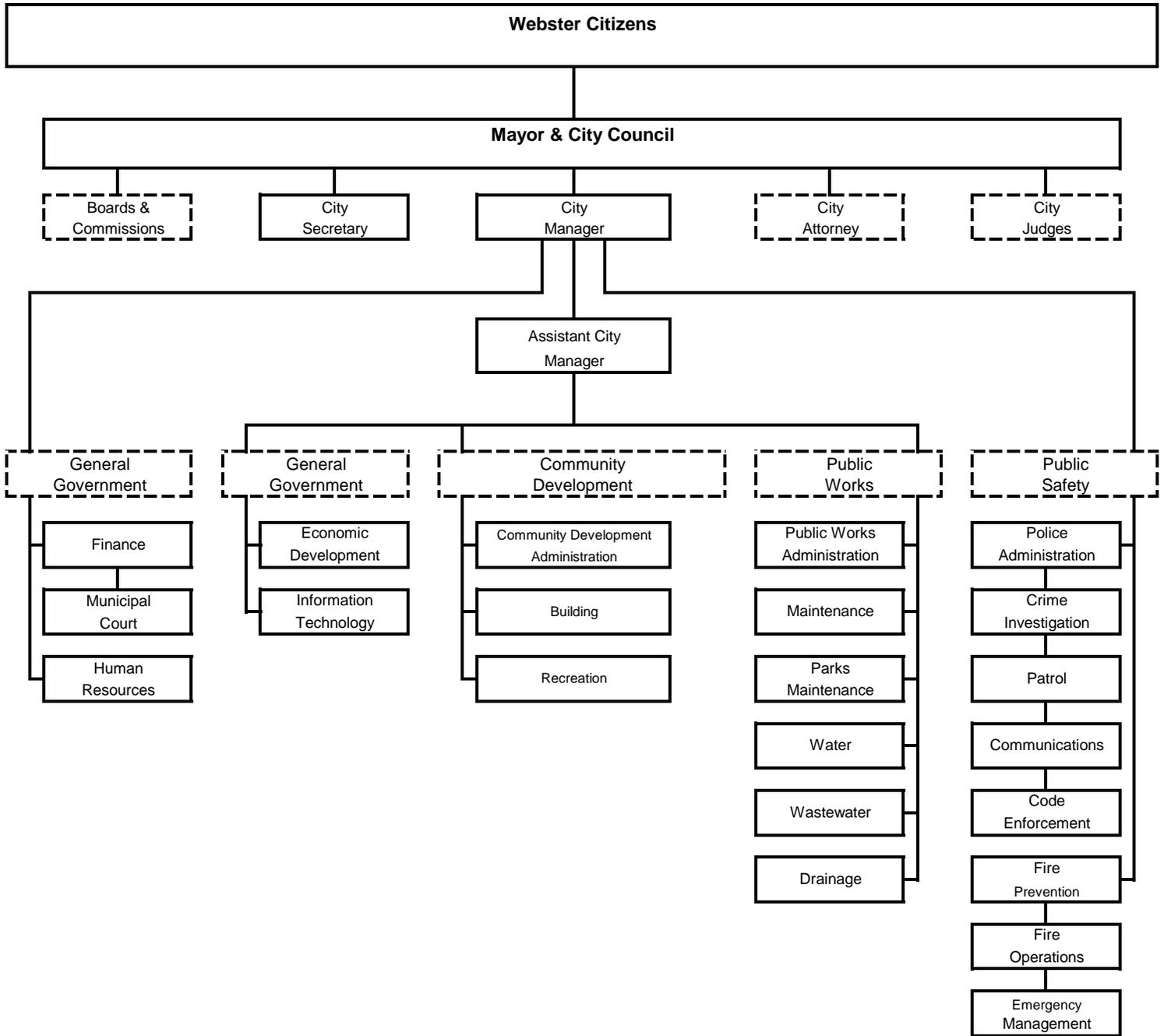
Fund Structure / Overview

Total Budget - All Funds			\$ 43,169,840
	Governmental Funds		
	General Fund		\$ 23,914,500
	Debt Service Funds		
	General Debt Service Fund		\$ 2,764,140
	Special Revenue Funds		
	Hotel Occupancy Tax Fund		\$ 638,750
	Municipal Court Fund		\$ 40,570
	Public Safety Fund		\$ 46,000
	Grant Fund		\$ -
	PEG Channel Fund		\$ -
	Proprietary Funds		
	Enterprise Funds		
	Utility Fund		\$ 6,348,710
	Utility Debt Service Reserve Fund		\$ -
	Utility Interest & Sinking Fund		\$ 506,870
	Internal Service Funds		
	Equipment Replacement Fund		\$ 14,000
	Information Technology Fund		\$ 731,600
	Employee Benefits Trust Fund		\$ 2,475,000
	Component Unit		
	Webster Economic Development Corporation Fund		\$ 4,729,250
	WEDC Debt Service Fund		\$ 960,450

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:

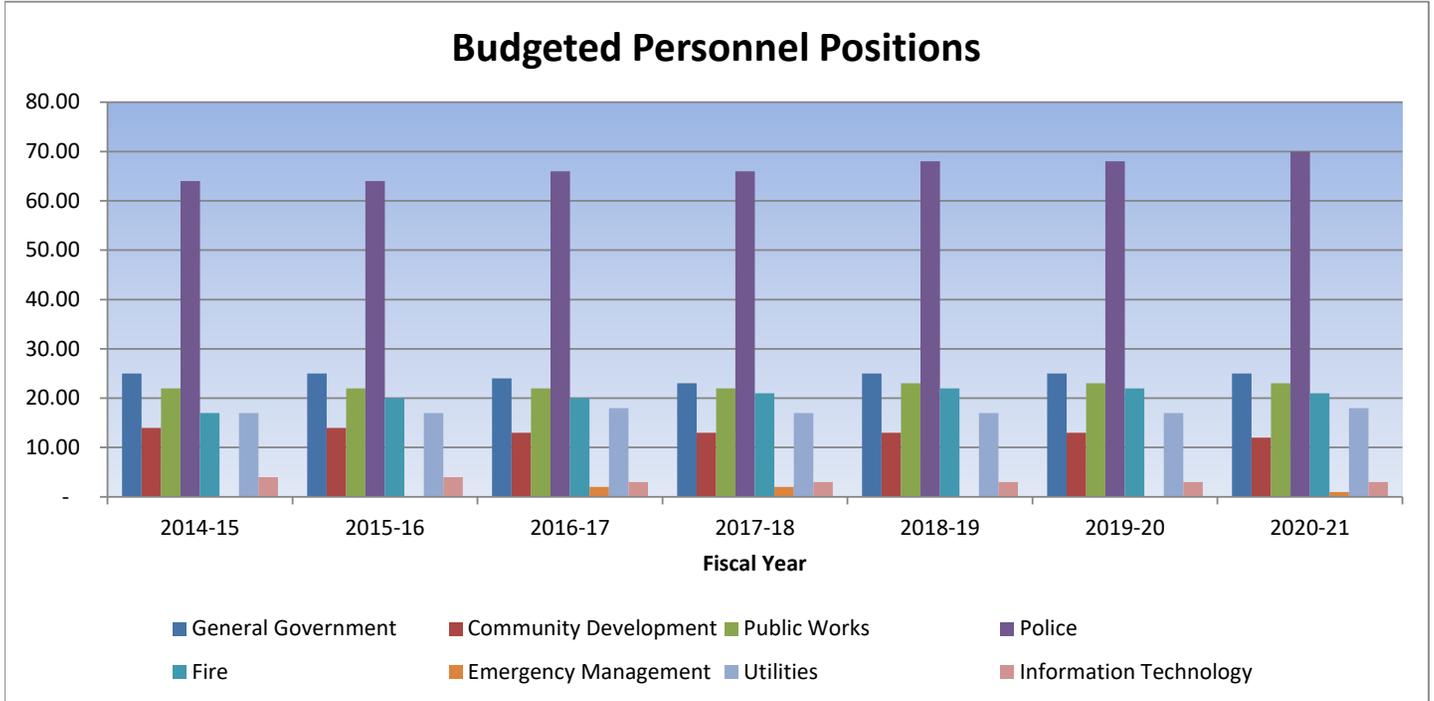
- Denotes Functions, Departments, and Appointments
- Denotes Divisions

Budgeted Personnel Positions

<u>Function</u>	<u>2014-15</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>
General Government	25.00	25.00	24.00	23.00	25.00	25.00	25.00
Community Development	14.00	14.00	13.00	13.00	13.00	13.00	12.00
Public Works	22.00	22.00	22.00	22.00	23.00	23.00	23.00
Police	64.00	64.00	66.00	66.00	68.00	68.00	70.00
Fire	17.00	20.00	20.00	21.00	22.00	22.00	21.00
Emergency Management	-	-	2.00	2.00	-	-	1.00
Utilities	17.00	17.00	18.00	17.00	17.00	17.00	18.00
Information Technology	4.00	4.00	3.00	3.00	3.00	3.00	3.00

Total	163.00	166.00	168.00	167.00	171.00	171.00	173.00
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Note:
Positions are shown as full-time equivalent (FTE)



Budgeted Personnel Positions by Division (Full-time Equivalents)

	Fiscal Year						
	<u>2014-15</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>General Fund</u>							
General Government							
City Secretary	4.00	5.00	5.00	5.00	5.00	5.00	5.00
City Manager	2.00	2.00	1.00	1.00	3.00	3.00	3.00
Finance	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Municipal Court	7.00	6.00	6.00	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	6.00	5.00	5.00	5.00	5.00	5.00
Building	7.00	7.00	7.00	7.00	7.00	7.00	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	5.00	6.00	6.00	6.00
Maintenance	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Parks Maintenance	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Police							
Administration	5.00	6.00	9.00	8.00	8.00	9.00	8.00
Crime Investigation	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Patrol	37.00	36.00	35.00	36.00	36.00	36.00	37.00
Communications	15.00	15.00	15.00	15.00	17.00	16.00	16.00
Code Enforcement	-	-	-	-	-	-	2.00
Fire							
Prevention	3.00	3.00	5.00	5.00	7.00	7.00	6.00
Operations	14.00	17.00	15.00	16.00	15.00	15.00	15.00
Emergency Management	-	-	2.00	2.00	-	-	1.00
General Fund Total	142.00	145.00	147.00	147.00	151.00	151.00	152.00
<u>Utility Fund</u>							
Water	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Wastewater	6.50	6.50	7.50	6.50	6.50	6.50	6.50
Drainage	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Utility Fund Total	17.00	17.00	18.00	17.00	17.00	17.00	18.00
<u>Information Technology Fund</u>							
Information Technology	4.00	4.00	3.00	3.00	3.00	3.00	3.00
Information Technology Fund Total	4.00	4.00	3.00	3.00	3.00	3.00	3.00
Total City Positions (FTE)	163.00	166.00	168.00	167.00	171.00	171.00	173.00

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 2020 - 2021

	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy ²	Municipal Court	Public Safety ³	Grant ³	PEG Channel ²
Fund Balance at 9/30/2019	\$ 14,427,441	\$ 721,417	\$ 6,486,385	\$ 195,399	\$ 207,897	\$ (5,455)	\$ 275,512
Estimated Fund Balance							
Revenue ¹	22,983,700	2,668,940	1,420,680	43,040	71,710	28,060	35,000
Expenditures	(23,114,490)	(2,767,940)	(558,310)	(26,140)	(27,990)	(24,230)	-
Subtotal	(130,790)	(99,000)	862,370	16,900	43,720	3,830	35,000
Estimated at 9/30/2020	\$ 14,296,651	\$ 622,417	\$ 7,348,755	\$ 212,299	\$ 251,617	\$ (1,625)	\$ 310,512
% Change from Prior Year	-0.9%	-13.7%	13.3%	8.6%	21.0%	-70.2%	12.7%
Projected Fund Balance							
Revenue ¹	23,902,080	2,815,360	1,456,390	54,410	17,720	-	35,000
Expenditures	(23,914,500)	(2,764,140)	(638,750)	(40,570)	(46,000)	-	-
Subtotal	(12,420)	51,220	817,640	13,840	(28,280)	-	35,000
Projected at 9/30/2021	\$ 14,284,231	\$ 673,637	\$ 8,166,395	\$ 226,139	\$ 223,337	\$ (1,625)	\$ 345,512
% Change from Prior Year	-0.1%	8.2%	11.1%	6.5%	-11.2%	0.0%	11.3%

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	
\$ 5,556,265	\$ 595,400	\$ 37,267	\$ 3,980,896	\$ 145,776	\$ 62	\$ 6,274,736	\$ 161,252	\$ 39,060,250
5,989,110	595,400	512,800	892,940	755,870	2,357,420	4,071,370	968,970	43,395,010
(5,814,430)	-	(508,620)	(550,970)	(746,090)	(2,357,400)	(3,709,840)	(965,750)	(41,172,200)
174,680	595,400	4,180	341,970	9,780	20	361,530	3,220	2,222,810
\$ 5,730,945	\$ 1,190,800	\$ 41,447	\$ 4,322,866	\$ 155,556	\$ 82	\$ 6,636,266	\$ 164,472	\$ 41,283,060
3.1%	100.0%	11.2%	8.6%	6.7%	32.3%	5.8%	2.0%	5.7%
6,501,260	595,400	507,870	36,760	735,890	2,475,010	4,071,370	963,920	44,168,440
(6,348,710)	-	(506,870)	(14,000)	(731,600)	(2,475,000)	(4,729,250)	(960,450)	(43,169,840)
152,550	595,400	1,000	22,760	4,290	10	(657,880)	3,470	998,600
\$ 5,883,495	\$ 1,786,200	\$ 42,447	\$ 4,345,626	\$ 159,846	\$ 92	\$ 5,978,386	\$ 167,942	\$ 42,281,660
2.7%	50.0%	2.4%	0.5%	2.8%	12.2%	-9.9%	2.1%	2.4%

**City of Webster, Texas
Budget Summary
Budget Year 2020 - 2021**

Revenues	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	Grant	PEG Channel
Property Taxes	\$ 6,328,690	\$ 2,476,100	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	12,575,000						
Franchise & Local Taxes	1,776,880		1,400,000				35,000
Permit Fees	533,700						
Court Fines & Fees	690,370			52,640			
Charges for Service	362,190						
Miscellaneous Income	325,300	9,230	56,390	1,770	17,720		
Intergovernmental	-						
Other Financing Sources	12,420	-	-	-	28,280		
Total Revenue before Transfers	22,604,550	2,485,330	1,456,390	54,410	46,000	-	35,000
Transfers from Other Funds	1,309,950	330,030	-	-	-	-	-
Total Revenue	23,914,500	2,815,360	1,456,390	54,410	46,000	0	35,000
Expenditures							
Personnel	\$ 17,504,810	\$ -	\$ -	\$ 15,080	\$ -	\$ -	\$ -
Supplies	750,850		6,000	3,430	9,000		
Maintenance	1,218,570						
Services	4,353,170	2,500	531,800	13,060	37,000		
Debt Service	-	2,761,640					
Capital Outlay	87,100						
Total Expenditures before Transfers	23,914,500	2,764,140	537,800	31,570	46,000	-	-
Transfers to Other Funds	-	-	100,950	9,000	-	-	-
Total Expenditures	23,914,500	2,764,140	638,750	40,570	46,000	-	-
Revenue Over / (Under) Expenditures	\$ -	\$ 51,220	\$ 817,640	\$ 13,840	\$ -	\$ -	\$ 35,000

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

Enterprise Funds			Internal Service Funds			Component Unit		Total All Funds
Utility Fund	Utility Debt Svc Reserve	Utility Int & Sinking	Equipment Replacement	Information Technology	Employee Benefit Trust	WEDC Fund	WEDC Debt Service	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,025,000	\$ -	\$ 8,804,790
								16,600,000
								3,211,880
								533,700
								743,010
6,448,080				732,600	2,475,000			10,017,870
53,180		1,000	36,760	3,290	10	46,370	3,470	554,490
								-
						657,880		698,580
6,501,260	-	1,000	36,760	735,890	2,475,010	4,729,250	3,470	41,164,320
	595,400	506,870					960,450	3,702,700
6,501,260	595,400	507,870	36,760	735,890	2,475,010	4,729,250	963,920	44,867,020
\$ 1,658,940	\$ -	\$ -	\$ -	\$ 344,610	\$ -	\$ -	\$ -	\$ 19,523,440
934,670				15,190		1,100		1,720,240
730,600				210,330		35,000		2,194,500
1,421,230		2,200		95,070	2,475,000	2,702,670	1,000	11,634,700
-		504,670					959,450	4,225,760
1,000			14,000	66,400				168,500
4,746,440	-	506,870	14,000	731,600	2,475,000	2,738,770	960,450	39,467,140
1,602,270						1,990,480		3,702,700
6,348,710	-	506,870	14,000	731,600	2,475,000	4,729,250	960,450	43,169,840
\$ 152,550	\$ 595,400	\$ 1,000	\$ 22,760	\$ 4,290	\$ 10	\$ -	\$ 3,470	\$ 1,697,180

City of Webster, Texas
Budget Summary History (All Funds) ¹
Fiscal Years 2018 - 2021

	Budget 2017-2018	Budget 2018-2019	Budget 2019-2020	Budget 2020-2021
Resources				
Property Taxes	\$ 6,486,080	\$ 7,353,000	\$ 8,220,850	\$ 8,804,790
Sales Taxes	15,678,000	18,427,000	18,347,000	16,600,000
Franchise & Local Taxes	3,075,050	3,459,720	3,418,680	3,211,880
Permit Fees	522,300	618,030	538,160	533,700
Court Fines & Fees	922,560	976,760	977,150	743,010
Charges for Service	9,355,370	9,649,830	9,976,860	10,017,870
Miscellaneous Income	308,620	677,800	948,940	554,490
Intergovernmental	149,370	25,460	50,500	-
Other Financing Sources	1,230,830	94,470	263,250	698,580
Total Resources before Transfers	37,728,180	41,282,070	42,741,390	41,164,320
Transfers from Other Funds	3,526,040	4,414,400	4,242,550	3,702,700
Total Resources	41,254,220	45,696,470	46,983,940	44,867,020
Expenditures				
Personnel	17,063,780	18,300,160	18,825,630	19,523,440
Supplies	1,448,780	1,691,010	1,858,990	1,720,240
Maintenance	2,541,110	2,593,990	2,599,380	2,194,500
Services	8,461,100	7,619,350	8,226,250	11,634,700
Debt Service	3,697,280	4,270,990	4,251,940	4,225,760
Capital Outlay	767,500	1,245,600	1,014,730	168,500
Total Expenditures before Transfers	33,979,550	35,721,100	36,776,920	39,467,140
Transfers to Other Funds	5,166,230	4,739,400	4,847,550	3,702,700
Total Expenditures	39,145,780	40,460,500	41,624,470	43,169,840
Resources Over / (Under) Expenditures	\$ 2,108,440	\$ 5,235,970	\$ 5,359,470	\$ 1,697,180

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

Notes:

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

FY 2019 - 2020 includes:

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

FY 2018 - 2019 includes:

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

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

FY 2017 - 2018 includes:

\$500,000 transfer from General Fund to General Projects Fund

\$188,690 transfer from Utility Fund to Water / Sewer Construction Fund

\$736,500 transfer from Utility Fund to Debt Service Reserve Fund

\$215,000 transfer from Information Technology Fund to IT Projects Fund

City of Webster, Texas
Comparative Schedule of City-Wide Resources and Expenditures (All Funds) ¹
Fiscal Years 2018 - 2021

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020 ²	Estimate 2019-2020 ²	Budget 2020-2021 ²
Beginning Fund Balance (GAAP)	\$ 33,502,085	\$ 35,663,796	\$ 39,060,241	\$ 39,060,241	\$ 41,283,051
Resources					
General Fund	\$ 23,274,533	\$ 23,235,196	\$ 24,841,580	\$ 22,983,700	\$ 23,902,080
General Debt Service Fund	2,155,026	2,812,135	2,838,750	2,668,940	2,815,360
Hotel Occupancy Tax Fund	1,555,952	1,755,901	1,772,770	1,420,680	1,456,390
Court Special Revenue Fund	59,037	59,031	60,110	43,040	54,410
Public Safety Special Rev Fund	100,348	41,170	25,100	71,710	17,720
Grant Fund	136,020	57,456	53,000	28,060	-
PEG Channel Fund	30,342	29,943	35,000	35,000	35,000
Utility Fund	6,900,271	6,168,317	6,478,800	5,989,110	6,501,260
Utility Debt Service Reserve Fund	-	595,400	595,400	595,400	595,400
Utility Interest & Sinking Fund	2,008,823	510,720	512,900	512,800	507,870
Equipment Replacement Fund	794,378	1,292,773	888,040	892,940	36,760
Information Technology Fund	851,801	988,574	761,490	755,870	735,890
Employee Benefits Trust Fund	2,468,117	2,455,896	2,452,020	2,357,420	2,475,010
WEDC Fund	4,526,841	4,524,108	4,679,980	4,071,370	4,071,370
WEDC Debt Service Fund	991,275	984,788	977,070	968,970	963,920
Total Resources	45,852,764	45,511,408	46,972,010	43,395,010	44,168,440
Expenditures					
General Fund	21,853,476	23,446,941	25,048,300	23,114,490	23,914,500
General Debt Service Fund	2,263,386	2,793,527	2,782,870	2,767,940	2,764,140
Hotel Occupancy Tax Fund	2,097,440	613,837	629,710	558,310	638,750
Court Special Revenue Fund	47,254	54,620	59,000	26,140	40,570
Public Safety Special Rev Fund	11,226	32,190	46,000	27,990	46,000
Grant Fund	143,205	55,727	53,000	24,230	-
PEG Channel Fund	-	-	-	-	-
Utility Fund	8,292,177	5,588,547	5,809,780	5,814,430	6,348,710
Utility Debt Service Reserve Fund	631,520	-	-	-	-
Utility Interest & Sinking Fund	2,008,600	506,027	509,820	508,620	506,870
Equipment Replacement Fund	373,506	1,295,980	594,000	550,970	14,000
Information Technology Fund	972,596	964,138	802,020	746,090	731,600
Employee Benefits Trust Fund	2,468,113	2,455,877	2,452,000	2,357,400	2,475,000
WEDC Fund	3,363,812	3,520,508	2,220,890	3,709,840	4,729,250
WEDC Debt Service Fund	983,844	974,644	965,950	965,750	960,450
Total Expenditures	45,510,155	42,302,563	41,973,340	41,172,200	43,169,840
Resources Over / (Under) Expenditures	\$ 342,609	\$ 3,208,845	\$ 4,998,670	\$ 2,222,810	\$ 998,600
Ending Fund Balance (Budget)	33,844,694	38,872,641	44,058,911	41,283,051	42,281,651
Adjustments ³	1,819,102	187,600	-	-	-
Ending Fund Balance (GAAP)	\$ 35,663,796	\$ 39,060,241	\$ 44,058,911	\$ 41,283,051	\$ 42,281,651

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		

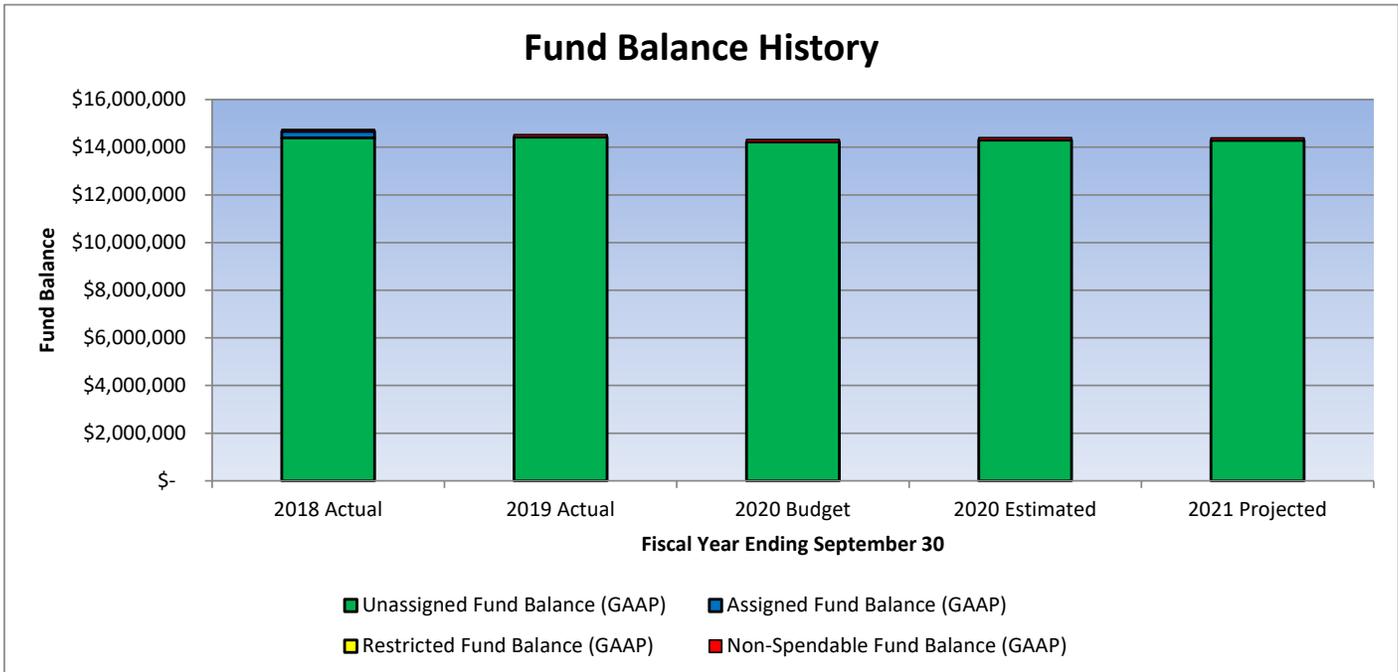
**General Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
Budget Basis:					
Beginning Unassigned Fund Balance (GAAP)	\$ 12,996,454	\$ 14,390,077	\$ 14,427,441	\$ 14,427,441	\$ 14,296,651
Revenues ¹	23,274,533	23,235,196	24,841,580	22,983,700	23,902,080
Expenditures	(21,853,476)	(23,446,941)	(25,048,300)	(23,114,490)	(23,914,500)
Net Increase / (Decrease) in Fund Balance	1,421,057	(211,745)	(206,720)	(130,790)	(12,420)
Ending Unassigned Fund Balance (Budget)	\$ 14,417,511	\$ 14,178,332	\$ 14,220,721	\$ 14,296,651	\$ 14,284,231
Reconciliation to GAAP:					
Ending Unassigned Fund Balance (Budget)	\$ 14,417,511	\$ 14,178,332	\$ 14,220,721	\$ 14,296,651	\$ 14,284,231
Adjustment ²	(27,434)	249,109	-	-	-
Unassigned Fund Balance (GAAP)	14,390,077	14,427,441	14,220,721	14,296,651	14,284,231
Assigned Fund Balance (GAAP)	274,270	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	75,304	100,566	100,566	100,566	100,566
Total Fund Balance (GAAP)	\$ 14,739,651	\$ 14,528,007	\$ 14,321,287	\$ 14,397,217	\$ 14,384,797

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

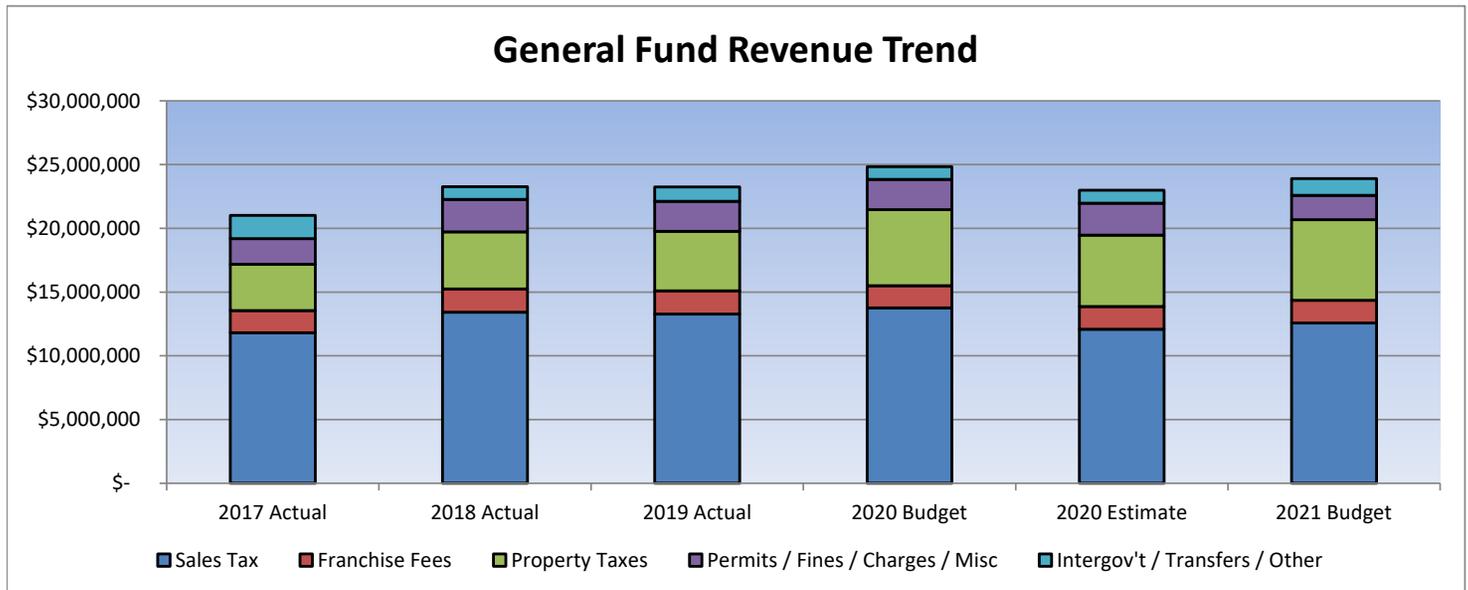
	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Revenues					
Property Taxes	\$ 4,478,040	\$ 4,671,624	\$ 5,972,930	\$ 5,599,160	\$ 6,328,690
Sales Tax	13,410,874	13,273,282	13,760,000	12,075,000	12,575,000
Franchise & Local Taxes	1,834,244	1,824,385	1,733,680	1,796,900	1,776,880
Permit Fees	796,789	491,498	538,160	1,115,760	533,700
Court Fines & Fees	890,760	851,869	921,440	528,880	690,370
Charges for Service	434,809	437,640	431,960	392,640	362,190
Miscellaneous Income	422,618	565,474	472,600	464,550	325,300
Other Financing Sources	1,006,400	1,119,424	1,010,810	1,010,810	1,309,950
Use of Prior Years' Fund Balance	-	-	206,720	-	12,420
Total Revenue	23,274,533	23,235,196	25,048,300	22,983,700	23,914,500
Expenditures					
General Government					
City Council	951,904	1,270,358	1,272,250	1,049,290	1,153,260
City Manager	423,640	762,159	719,700	616,580	719,610
Finance	2,416,186	1,714,096	1,674,220	1,551,950	1,691,510
Human Resources	478,253	586,539	597,180	465,850	609,300
Economic Development	395,491	388,250	477,090	445,990	456,030
Community Development	1,826,073	1,932,932	2,009,230	1,849,080	1,897,190
Public Works	3,603,973	3,907,791	4,551,360	4,409,320	3,692,060
Police	8,242,531	8,839,481	9,239,590	8,833,120	9,257,420
Fire	3,270,817	4,045,334	4,507,680	3,893,310	4,285,180
Emergency Management	244,607	-	-	-	152,940
Total Expenditures	21,853,476	23,446,941	25,048,300	23,114,490	23,914,500
Increase / (Decrease) in Fund Balance	\$ 1,421,058	\$ (211,744)	\$ -	\$ (130,790)	\$ -

General Fund Revenue Trend

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Revenues						
Sales Tax	\$ 11,798,915	\$ 13,410,874	\$ 13,273,282	\$ 13,760,000	\$ 12,075,000	\$ 12,575,000
Franchise Fees	1,748,350	1,834,244	1,824,385	1,733,680	1,796,900	1,776,880
Property Taxes	3,618,503	4,478,040	4,671,624	5,972,930	5,599,160	6,328,690
Permits / Fines / Charges / Misc	2,021,544	2,544,976	2,346,580	2,364,160	2,501,830	1,911,560
Intergov't / Transfers / Other ¹	1,834,891	1,006,400	1,119,424	1,010,810	1,010,810	1,309,950
Total Revenue	\$ 21,022,202	\$ 23,274,533	\$ 23,235,296	\$ 24,841,580	\$ 22,983,700	\$ 23,902,080

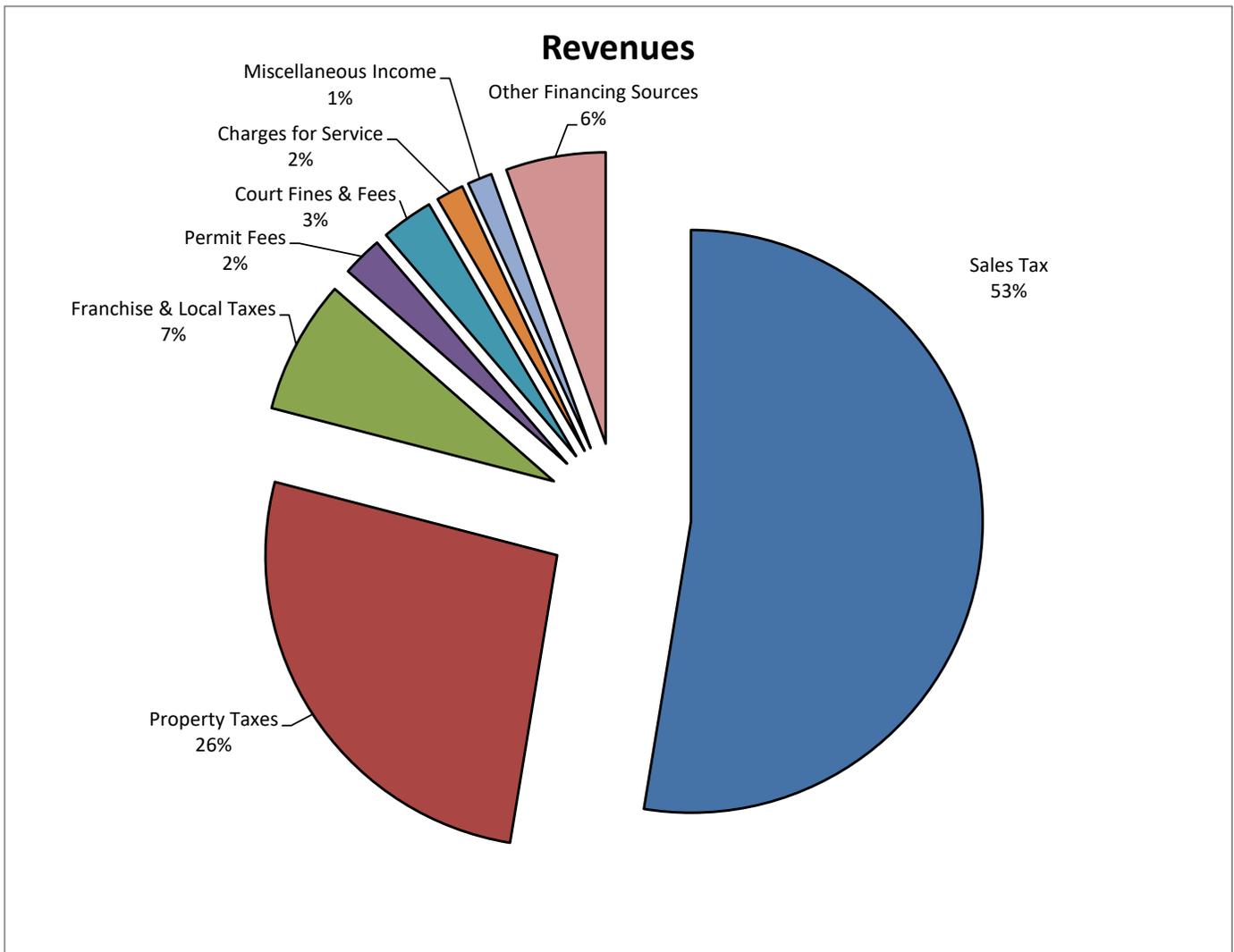
Note:

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

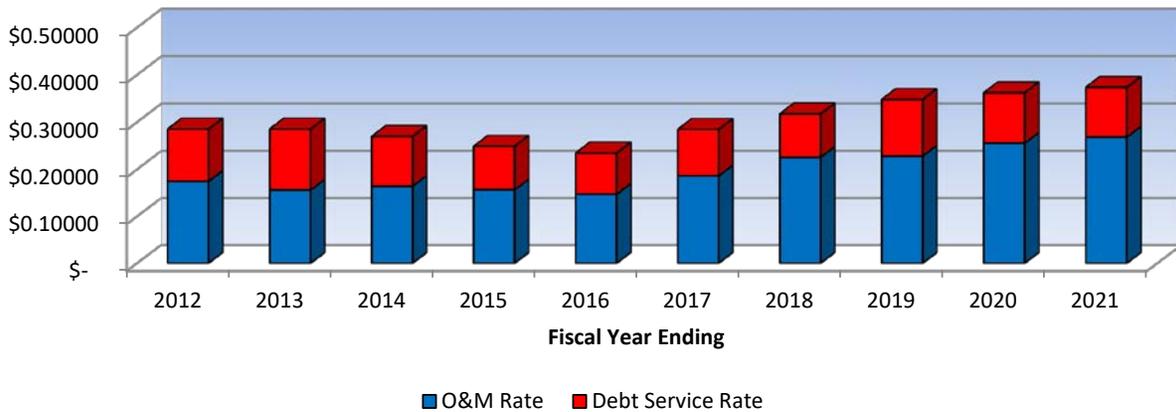
Sales Tax	\$ 12,575,000	52.6%
Property Taxes	6,328,690	26.5%
Franchise & Local Taxes	1,776,880	7.4%
Permit Fees	533,700	2.2%
Court Fines & Fees	690,370	2.9%
Charges for Service	362,190	1.5%
Miscellaneous Income	325,300	1.4%
Other Financing Sources	1,322,370	5.5%
Total	\$ 23,914,500	100.0%



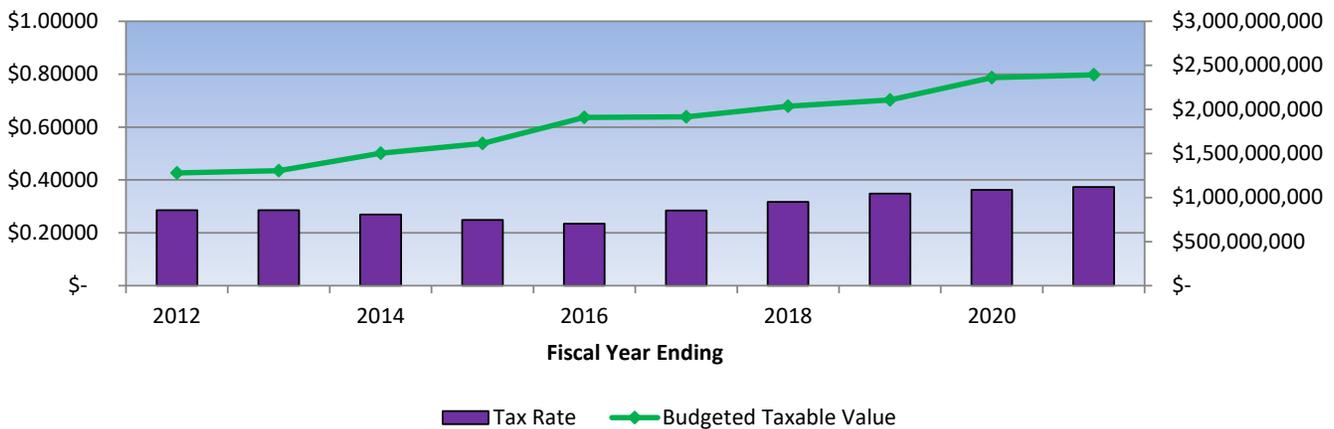
Budgeted Property Tax History

Fiscal Year Ending	Operations O&M		Debt Service		Total Rate	Budgeted Taxable Value	Budgeted Total Levy
	\$/ \$100	Amount	\$/ \$100	Amount			
2012	\$ 0.17470	\$ 2,234,459	\$ 0.11058	\$ 1,414,348	\$0.28528	\$ 1,279,026,615	\$ 3,648,807
2013	0.15615	2,035,023	0.12913	1,682,885	0.28528	1,303,248,896	3,717,908
2014	0.16455	2,474,645	0.10505	1,579,833	0.26960	1,503,886,393	4,054,478
2015	0.15679	2,531,621	0.09195	1,484,677	0.24874	1,614,657,127	4,016,298
2016	0.14733	2,811,338	0.08714	1,662,798	0.23447	1,908,191,281	4,474,136
2017	0.18625	3,566,933	0.09825	1,881,617	0.28450	1,915,132,045	5,448,551
2018	0.22549	4,593,905	0.09176	1,869,425	0.31725	2,037,298,684	6,463,330
2019	0.22800	4,806,949	0.11994	2,528,708	0.34794	2,108,310,956	7,335,657
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

Property Tax Rate History



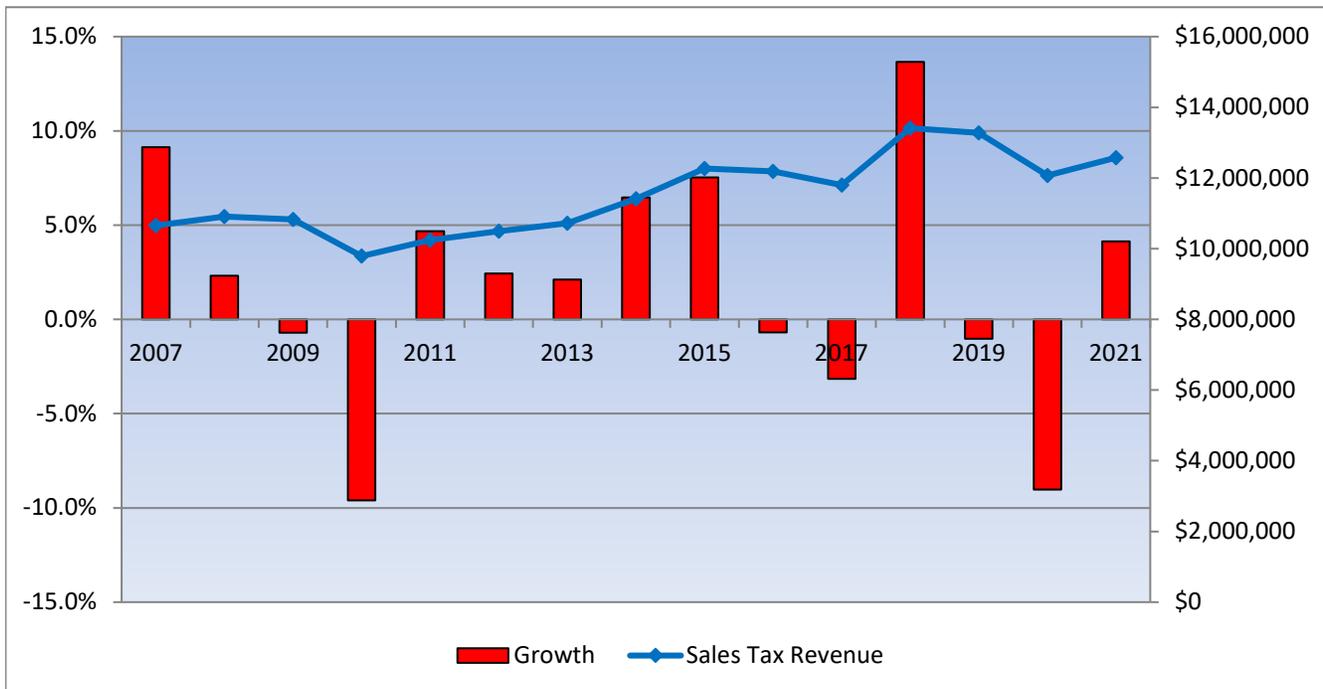
Tax Rate vs. Taxable Value



General Fund Historical Sales Tax Trend

Fiscal Year Ending	Sales Tax Revenue ¹	Amount of Incr. / (Decr.)	% Incr. / (Decr.) Over Prior Year
2007	\$ 10,659,321	\$ 891,644	9.1%
2008	10,906,308	246,987	2.3%
2009	10,828,541	(77,767)	(0.7)%
2010	9,789,355	(1,039,186)	(9.6)%
2011	10,246,579	457,224	4.7%
2012	10,495,149	248,570	2.4%
2013	10,716,276	221,127	2.1%
2014	11,409,472	693,196	6.5%
2015	12,268,588	859,116	7.5%
2016	12,183,773	(84,815)	(0.7)%
2017	11,798,915	(384,858)	(3.2)%
2018	13,410,874	1,611,959	13.7%
2019	13,273,282	(137,592)	-1.0%
2020	12,075,000	(1,198,282)	-9.0%
2021	12,575,000	500,000	4.1%

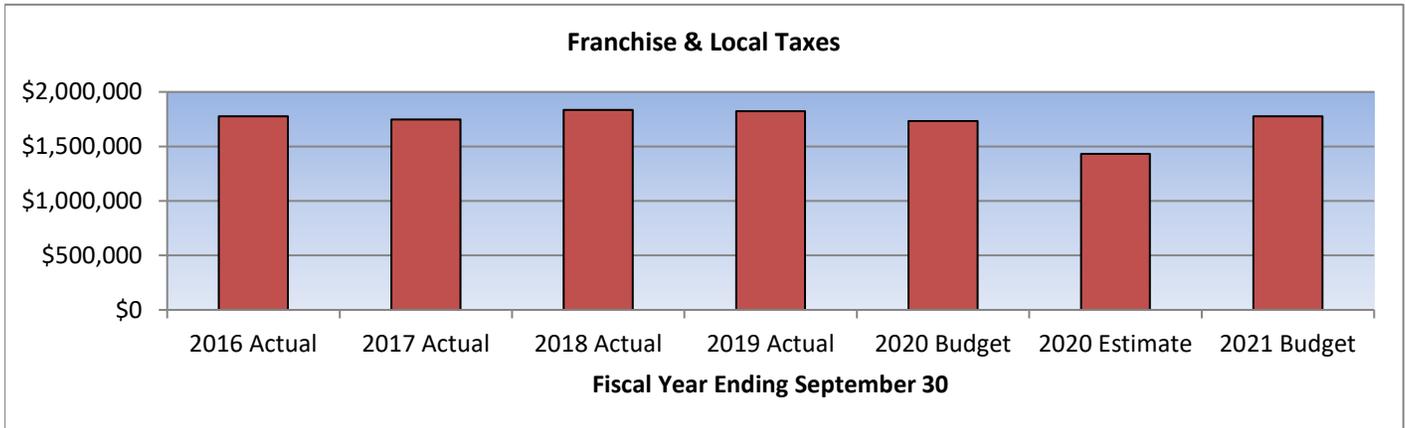
Notes: ¹ Amounts shown reflect actual sales tax revenue collected in each fiscal year with the exception of 2020 and 2021 which reports estimated and budgeted amounts, respectively.



Franchise & Local Taxes: 2019-20 Budget: \$1,733,680

2020-21 Budget: \$1,776,880

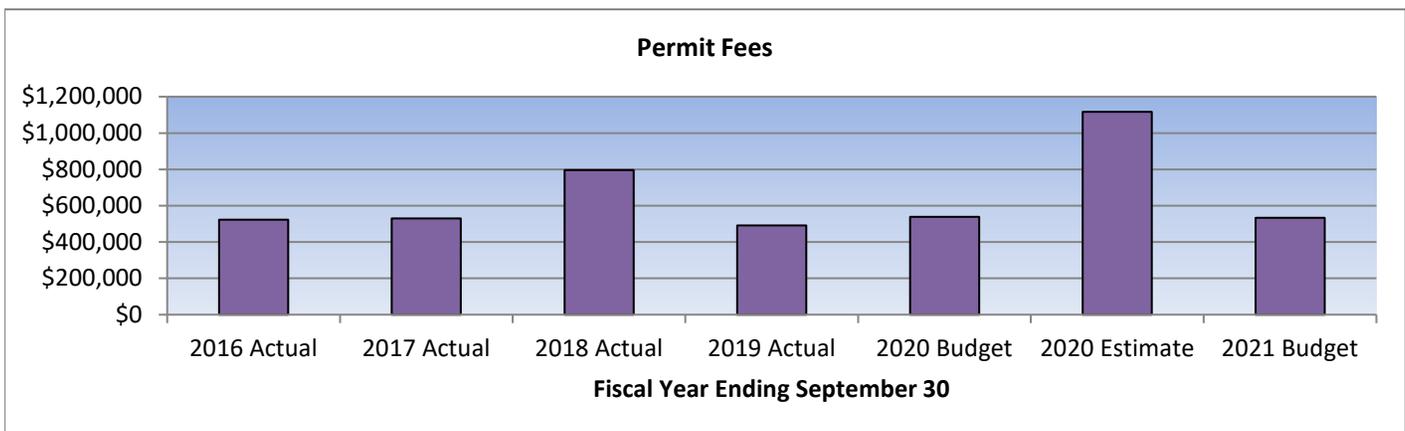
The City of Webster maintains non-exclusive franchise agreements with utility providers (electric, gas, phone and cable), which use the City's right-of-ways to provide their services. The utilities compensate the City for this privileged use through franchise taxes passed on to the users. Their fees 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: 2019-20 Budget: \$538,160

2020-21 Budget: \$533,700

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.

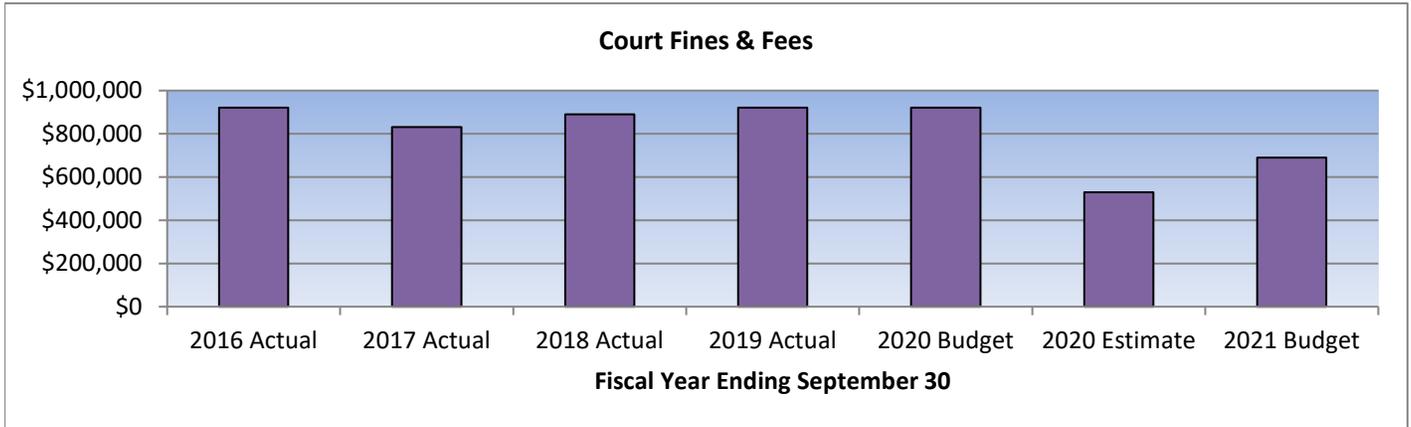


Court Fines & Fees:

2019-20 Budget: \$921,440

2020-21 Budget: \$690,370

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.

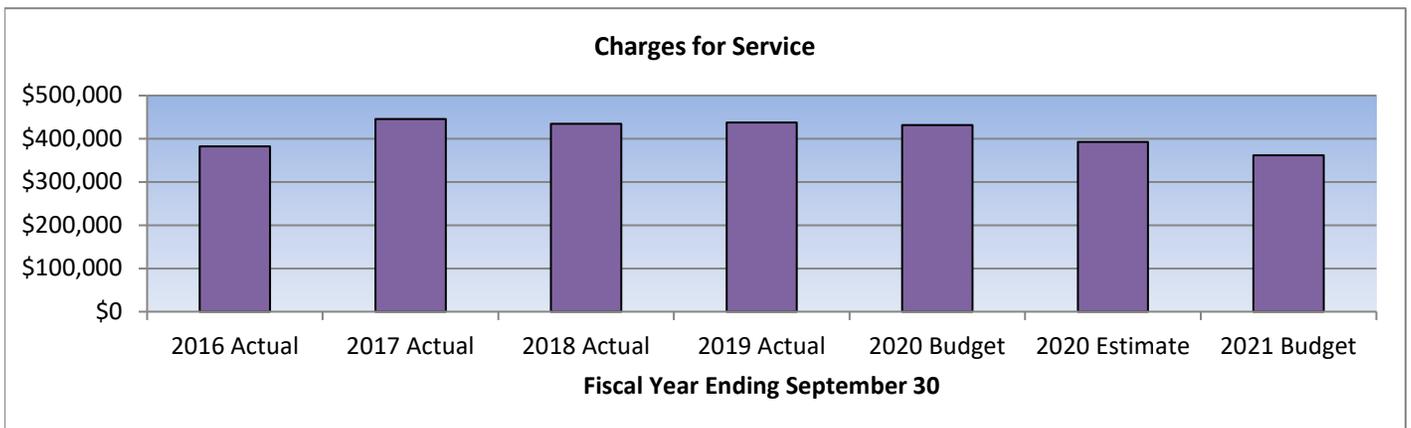


Charges for Service:

2019-20 Budget: \$431,960

2020-21 Budget: \$362,190

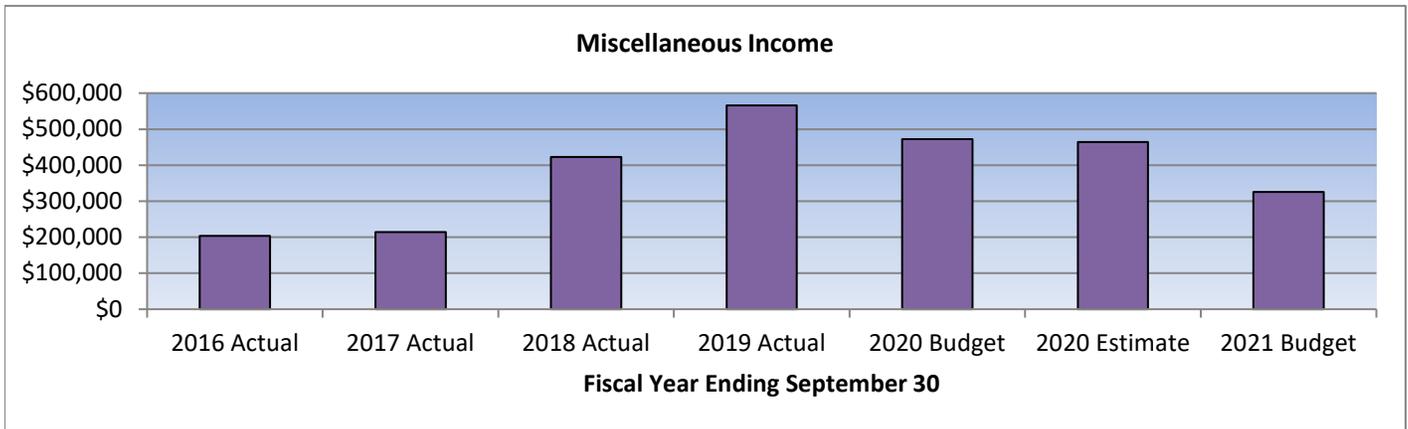
The main revenue in this category is the charge assessed for providing dispatching services to other jurisdictions which are made under inter-local agreements. The City will receive about \$297,870 for these services in FY 2020-21. Other revenues that fall into this category include charges for recreation programs, Civic Center rental fees, Recreation Hall rental fees, and park pavillion rental fees for which \$64,320 has been budgeted. Recreation fees have been hit hard with the ban on social gatherings in 2020.



Miscellaneous Income: 2019-20 Budget: \$472,600

2020-21 Budget: \$325,300

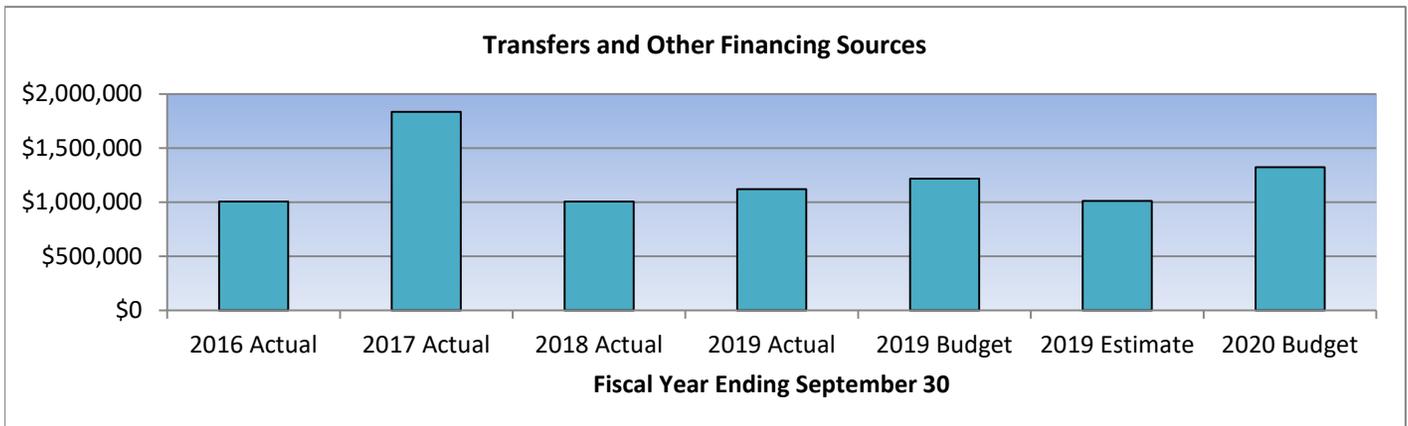
Miscellaneous income includes revenues that could not be classified elsewhere. The principal revenue in this category is the interest that the City earns on its investments. Fixed income security interest rates are about two percent. \$130,140 is budgeted for interest income in FY 2020-21. False alarm fees of \$38,760 are also recorded in this category.



Other Financing Sources: 2019-20 Budget: \$1,217,530

2020-21 Budget: \$1,322,370

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.

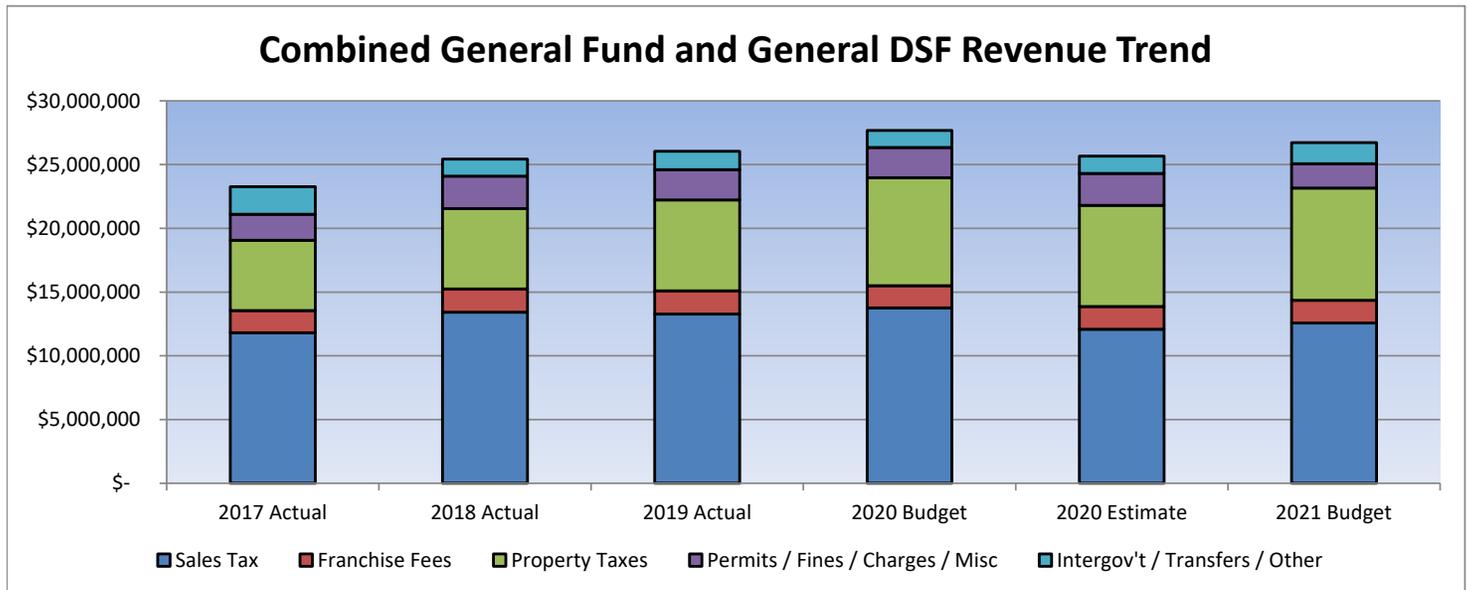


Combined General Fund and General Debt Service Fund Revenue Trend

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Budget 2020-2021
Revenues						
Sales Tax	\$ 11,798,915	\$ 13,410,874	\$ 13,273,282	\$ 13,760,000	\$ 12,075,000	\$ 12,575,000
Franchise Fees	1,748,350	1,834,244	1,824,385	1,733,680	1,796,900	1,776,880
Property Taxes	5,521,955	6,290,628	7,132,900	8,461,050	7,928,840	8,804,790
Permits / Fines / Charges / Misc	2,025,560	2,557,383	2,367,310	2,384,760	2,511,060	1,920,790
Intergov't / Transfers / Other ¹	2,164,921	1,336,430	1,449,454	1,340,840	1,340,840	1,639,980
Total Revenue	\$ 23,259,701	\$ 25,429,559	\$ 26,047,331	\$ 27,680,330	\$ 25,652,640	\$ 26,717,440

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Property Taxes					
1010 Current Property Tax	\$ 4,542,254	\$ 4,701,261	\$ 6,025,000	\$ 5,774,650	\$ 6,413,450
1050 Delinquent Property Tax	(95,747)	(44,034)	(70,020)	(199,160)	(105,880)
1200 Penalty and Interest	31,533	14,398	17,950	23,670	21,120
Total Property Taxes	4,478,040	4,671,624	5,972,930	5,599,160	6,328,690
Franchise & Local Taxes					
2010 Sales Tax	13,410,874	13,273,282	13,760,000	12,075,000	12,575,000
2050 Mixed Drink Tax	527,591	535,849	492,790	552,900	510,770
2100 Franchise Tax - Electric	1,000,025	980,694	977,630	980,380	980,380
2110 Franchise Tax - Natural Gas	41,448	48,395	44,120	39,780	44,090
2120 Franchise Tax - Cable	136,699	136,387	140,670	131,600	133,990
2150 HB1777 Telecommunications Fee	128,481	123,061	78,470	92,240	107,650
Total Franchise & Local Taxes	15,245,118	15,097,668	15,493,680	13,871,900	14,351,880
Permit Fees					
3010 Alarm Registration	21,900	17,050	19,210	15,700	17,730
3050 Construction Permit	588,428	308,392	363,710	966,620	359,710
3100 Fire Protection Permit	69,823	43,867	45,670	21,800	42,000
3150 Food Dealer / Health Permit	40,000	53,100	42,330	52,050	45,940
3200 Mixed Beverage Permit	34,603	29,875	31,400	24,030	29,220
3300 Video Game Permit	5,160	5,464	4,560	5,140	5,200
3345 Ambulance Permit	26,500	21,600	20,230	18,650	22,600
3350 Wrecker Permit	10,375	12,150	11,050	11,770	11,300
Total Permit Fees	796,789	491,498	538,160	1,115,760	533,700
Court Fines & Fees					
4010 Court Fine & Fee	804,979	768,152	831,260	464,650	616,400
4050 Warrant Fee	57,602	57,503	61,010	44,620	51,060
4100 City's 10% of State Tax	28,178	26,214	29,170	19,610	22,910
Total Court Fines & Fees	890,760	851,869	921,440	528,880	690,370
Charges for Service					
5050 Recreation Programs	43,704	41,314	42,560	17,530	36,570
5070 Agreement - Nassau Bay	88,054	94,614	89,180	96,160	95,390
5075 Agreement - Lakeview	65,573	65,556	67,650	56,490	61,080
5080 Agreement - Southeast VFD	24,000	24,000	24,000	24,000	24,000
5090 Agreement - CLEMC	58,196	57,252	57,400	57,400	57,400
5095 Agreement - Acadian	131,083	121,000	121,000	121,000	60,000
5350 Civic Center Rental	17,895	27,790	23,890	16,560	22,230
5360 Recreation / Meeting Room Rental	1,005	1,130	1,150	710	1,010
5370 Park Rental	5,300	4,985	5,130	2,790	4,510
Total Charges for Service	434,809	437,640	431,960	392,640	362,190

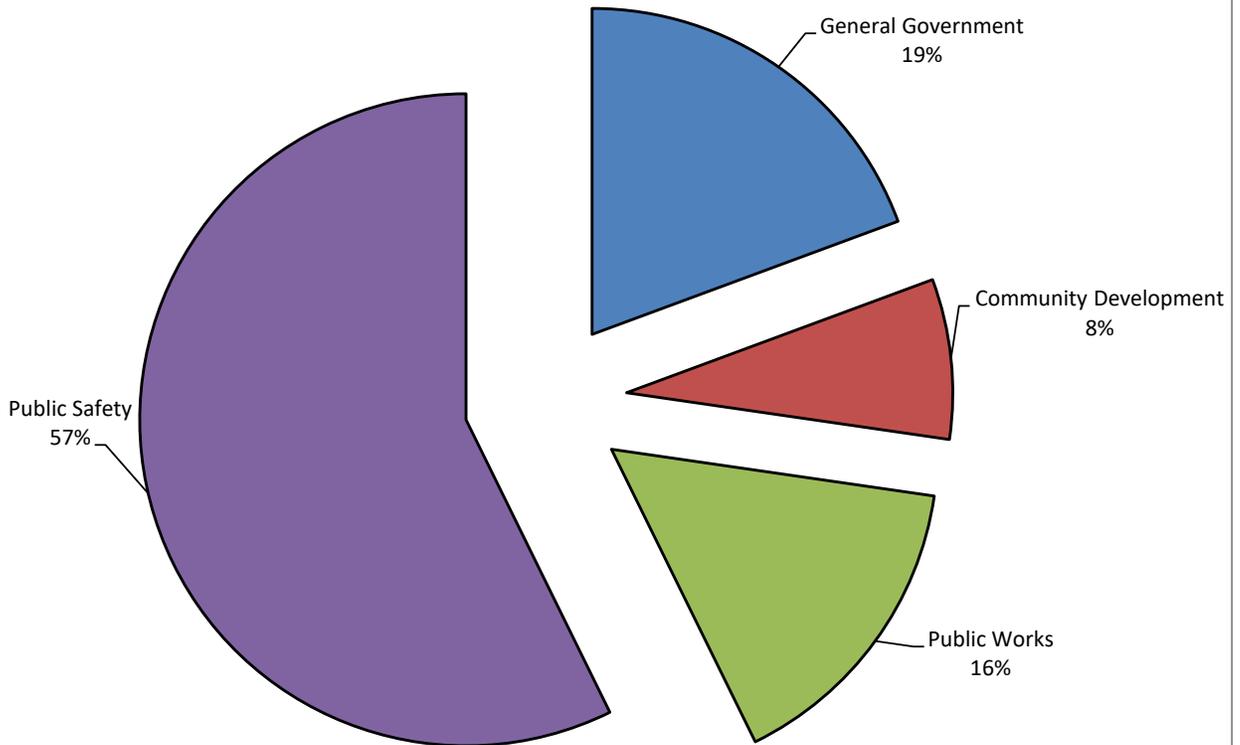
**001 - General Fund
Revenues**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Miscellaneous Income					
6010 Police Fees	3,460	2,135	3,300	2,490	2,700
6015 Alarm Fees	39,925	50,525	38,290	25,820	38,760
6050 Interest Income	218,112	271,198	294,850	158,180	130,140
6070 Unrealized Gain / Loss	(23,999)	72,923	-	25,420	-
6100 Other Income	91,312	152,747	80,140	36,600	88,740
6120 Insurance Reimbursements	82,269	14,305	43,150	10,810	35,370
6150 Sale of City Assets	11,638	1,641	12,870	205,230	29,590
6300 Cash Over / Short	(100)	-	-	-	-
Total Miscellaneous Income	422,618	565,474	472,600	464,550	325,300
Other Financing Sources					
8200 Transfer from WEDC Fund	700,000	700,000	700,000	700,000	700,000
8202 Transfer from Utility Fund	250,000	250,000	250,000	250,000	500,000
8211 Transfer from HOT Fund	44,400	44,400	48,810	48,810	100,950
8214 Transfer from Street Constr Fund	-	113,024	-	-	-
8219 Transfer from Muni Court Fund	12,000	12,000	12,000	12,000	9,000
8999 Use of PY Fund Balance	-	-	206,720	-	12,420
Total Other Financing Sources	1,006,400	1,119,424	1,217,530	1,010,810	1,322,370
General Fund	\$ 23,274,533	\$ 23,235,196	\$ 25,048,300	\$ 22,983,700	\$ 23,914,500

General Fund Expenditures by Function

General Government	\$ 4,629,710	19.4%
Community Development	1,897,190	7.9%
Public Works	3,692,060	15.4%
Public Safety	13,695,540	57.3%
Total	\$ 23,914,500	100.0%

2020-2021 Expenditures by Function



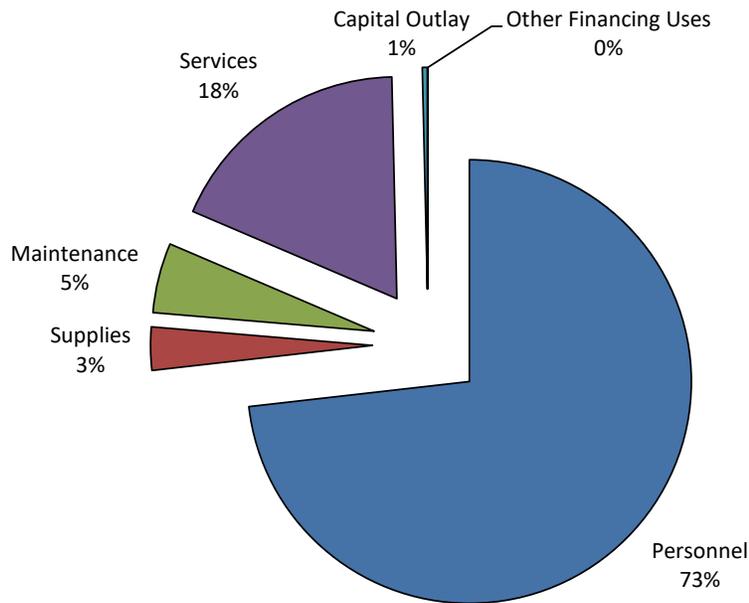
**001 - General Fund
Division Summary**

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
City Council					
City Council	\$ 275,964	\$ 563,012	\$ 517,180	\$ 467,160	\$ 516,900
City Secretary	675,940	707,346	755,070	582,130	636,360
Total - City Council	951,904	1,270,358	1,272,250	1,049,290	1,153,260
City Manager					
City Manager	423,640	762,159	719,700	616,580	719,610
Total - City Manager	423,640	762,159	719,700	616,580	719,610
Finance					
Finance	1,781,508	1,009,200	968,670	940,620	969,610
Municipal Court	634,678	704,896	705,550	611,330	721,900
Total - Finance	2,416,186	1,714,096	1,674,220	1,551,950	1,691,510
Human Resources					
Human Resources	478,253	586,539	597,180	465,850	609,300
Total - Human Resources	478,253	586,539	597,180	465,850	609,300
Economic Development					
Economic Development	395,491	388,250	477,090	445,990	456,030
Total - Economic Development	395,491	388,250	477,090	445,990	456,030
Community Development					
CD - Administration	652,532	682,814	674,430	654,550	683,620
CD - Building	747,238	785,243	823,290	782,710	735,170
CD - Recreation	426,302	464,875	511,510	411,820	478,400
Total - Community Development	1,826,073	1,932,932	2,009,230	1,849,080	1,897,190
Public Works					
PW - Administration	752,799	963,520	1,020,850	1,002,890	953,860
PW - Maintenance	1,981,364	1,926,215	2,281,110	2,197,760	1,579,680
PW - Parks Maintenance	869,810	1,018,057	1,249,400	1,208,670	1,158,520
Total - Public Works	3,603,973	3,907,791	4,551,360	4,409,320	3,692,060
Police					
Police - Administration	1,598,737	1,635,259	2,116,320	1,991,910	2,003,080
Police - CID	864,244	1,006,465	1,026,840	1,007,160	996,140
Police - Patrol	4,395,635	4,683,959	4,658,630	4,514,530	4,603,390
Police - Communications	1,383,915	1,513,798	1,437,800	1,319,520	1,425,980
Police - Code Enforcement	-	-	-	-	228,830
Total - Police	8,242,531	8,839,481	9,239,590	8,833,120	9,257,420
Fire					
Fire - Prevention	921,863	1,056,028	1,169,650	750,060	976,530
Fire - Operations	2,348,953	2,989,306	3,338,030	3,143,250	3,308,650
Total - Fire	3,270,817	4,045,334	4,507,680	3,893,310	4,285,180
Emergency Management					
Emergency Management	244,607	-	-	-	152,940
Total - Emergency Management	244,607	-	-	-	152,940
General Fund	\$ 21,853,476	\$ 23,446,941	\$ 25,048,300	\$ 23,114,490	\$ 23,914,500

**001 - General Fund
Category Summary**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
0000 Personnel	\$ 15,154,908	\$ 16,231,301	\$ 17,021,420	\$ 15,863,070	\$ 17,504,810
1000 Supplies	742,488	813,934	965,870	751,200	750,850
2000 Maintenance	998,928	1,321,571	1,391,070	1,344,440	1,218,570
3000 Services	2,876,429	3,982,948	4,020,480	3,531,050	4,353,170
7000 Capital Outlay	116,758	142,391	375,230	353,000	87,100
8000 Other Financing Uses	1,963,965	954,795	1,274,230	1,271,730	-
General Fund	\$ 21,853,476	\$ 23,446,941	\$ 25,048,300	\$ 23,114,490	\$ 23,914,500

2020-2021 Expenditures by Category



**001 - General Fund
Line Item Detail**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 10,060,670	\$ 10,771,995	\$ 11,355,210	\$ 10,557,970	\$ 11,598,960
0150 Overtime	364,644	590,907	502,520	539,630	402,280
0200 Taxes	811,309	828,373	904,260	830,320	947,750
0250 Retirement	1,830,893	1,958,701	2,072,240	1,946,570	2,118,200
0300 Group Insurance	1,940,089	1,927,750	2,006,780	1,827,540	2,272,960
0310 W/C Insurance	91,848	94,503	112,180	105,990	110,380
0320 Disability Insurance	55,455	59,072	68,230	55,050	54,280
Total Personnel	15,154,908	16,231,301	17,021,420	15,863,070	17,504,810
Supplies					
1050 Certificate & Award	29,355	18,736	24,340	12,030	23,490
1100 Chemical	8,360	14,550	13,560	8,840	13,560
1200 Fire Prevention Supplies	3,731	8,457	8,230	4,000	8,700
1230 Holiday Supplies	12,018	38,316	33,150	30,740	33,150
1234 July 4 Celebration Committee	40,289	37,276	40,000	25,000	45,000
1250 Investigative Supplies	3,207	4,961	4,000	3,000	4,740
1300 Kitchen & Janitorial	41,830	46,401	47,950	47,900	47,820
1400 Office & Postage	72,233	77,234	90,930	68,950	84,830
1450 Office Furnishings	53,652	30,898	143,260	137,230	4,200
1600 Safety & Health	37,042	31,945	39,510	38,750	47,890
1650 Shop Supplies	5,154	3,275	6,100	6,220	6,100
1700 Small Tools & Equipment	152,199	212,305	195,040	165,160	173,650
1850 Uniform & Apparel	119,241	134,289	130,820	101,490	122,280
1900 Vehicle & Eqpt. Supplies	164,178	155,290	188,980	101,890	135,440
Total Supplies	742,488	813,934	965,870	751,200	750,850
Maintenance					
2050 Building Maintenance	265,272	361,886	336,000	357,080	298,770
2100 Property Maintenance	60,794	133,974	145,500	143,000	110,000
2150 K-9 Maintenance	3,173	5,818	5,700	3,670	-
2200 Machine & Eqpt. Maintenance	28,095	34,462	48,050	35,850	59,850
2250 Signage Maintenance	20,723	40,461	57,000	49,000	39,000
2300 Street Maintenance	90,534	238,086	250,000	250,000	120,000
2450 Vehicle Maintenance	292,556	235,949	199,210	158,180	203,230
2900 Service Contracts	210,389	242,175	302,200	300,260	340,310
2910 OSSI Support Services	27,391	28,761	47,410	47,400	47,410
Total Maintenance	998,928	1,321,571	1,391,070	1,344,440	1,218,570

001 - General Fund
Line Item Detail

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Services					
3010 Animal Control	10,036	17,514	15,500	19,310	18,000
3030 Attorney	100,604	341,226	260,000	260,000	260,000
3050 Auditor	38,141	39,073	40,950	32,410	40,950
3060 Contract Services	59,352	97,556	162,000	127,500	221,500
3070 Personnel Services	80,665	97,318	98,000	80,000	98,000
3080 Financial	66,382	80,647	84,700	92,210	98,360
3090 Codification	3,142	3,435	4,740	2,660	4,740
3110 Communication	146,696	158,192	156,100	163,640	179,330
3130 Consultant / Prof. Services	21,585	66,694	127,000	126,400	97,420
3150 Court	57,825	61,670	70,030	40,000	70,030
3160 Deployment Expense	-	5,007	-	-	-
3170 Disposal	846	478	1,000	500	1,000
3190 Dues, Subscriptions, Books	56,213	53,406	61,380	46,900	57,160
3210 Election	240	6,015	5,800	280	5,800
3230 EMS Services	40,000	394,000	394,000	394,000	708,000
3240 Investigative Services	1,736	1,720	3,180	1,800	6,840
3250 Employee Program	49,821	84,196	113,730	60,000	108,730
3290 Fire Services	1,239	1,978	6,000	2,000	6,000
3310 General Insurance	217,088	213,707	218,380	230,360	219,980
3312 Sec125 Admin Fees	4,120	-	-	-	-
3330 Janitorial Services	101,018	107,238	108,520	97,910	107,040
3340 Medical Services	1,431	5,228	2,000	-	1,000
3350 Jury Trials	1,760	3,430	4,800	2,000	4,800
3390 Mosquito Control	9,537	7,503	15,500	8,000	15,500
3430 Legal Notices	9,806	13,182	16,000	10,000	16,000
3440 Technology Services	15,508	19,462	27,130	22,240	27,130
3470 Pre-Employment	16,353	17,236	13,500	9,750	13,500
3490 Printing	22,902	28,802	32,770	19,260	35,770
3510 Prisoner Support	7,112	6,048	10,950	5,600	10,950
3530 Professional Development	207,137	272,212	320,930	183,910	335,650
3570 Publications	5,644	5,182	30,300	23,000	-
3590 Public Relations	46,431	61,348	114,700	45,080	110,350
3600 Recreation Program	48,270	77,763	95,510	71,000	95,510
3610 Recycling	349	642	700	800	700
3630 Rentals	7,110	13,164	8,200	7,800	9,200
3670 Street Lights	187,275	202,178	210,000	190,000	200,000
3690 Tax Appraisal	47,483	53,696	59,000	61,620	60,000
3710 Tax Collection	6,424	6,691	6,500	6,990	7,000
3750 Uniform Service	13,740	13,849	24,130	14,570	24,730
3770 Utilities	237,910	284,659	241,400	242,770	238,740
3780 Water Charges	62,631	49,147	50,890	66,430	61,700
3790 Warrant Collection	1,788	1,774	2,250	1,800	2,250
3810 City Council Contingency	10,600	26,600	26,000	26,270	26,000
3820 City Manager Contingency	10,841	19,486	47,370	5,340	40,000
3880 Information Technology	841,641	962,595	728,940	728,940	707,810
Total Services	2,876,429	3,982,948	4,020,480	3,531,050	4,353,170

**001 - General Fund
Line Item Detail**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Capital Outlay					
7050 Building & Property	-	-	-	-	57,100
7100 Computer System	43,368	6,995	-	-	-
7200 Machine & Equipment	73,391	135,396	41,230	19,000	-
7250 Vehicles	-	-	334,000	334,000	30,000
Total Capital Outlay	116,758	142,391	375,230	353,000	87,100
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	587,430	788,070	666,730	666,730	-
8014 Transfer to Street Constr Fund	850,000	-	-	-	-
8021 Transfer to General Projects Fund	500,000	125,000	605,000	605,000	-
8042 Transfer to Grant Fund	26,179	13,904	2,500	-	-
8075 Transfer to Emer Mgmt Fund	356	27,821	-	-	-
Total Other Financing Uses	1,963,965	954,795	1,274,230	1,271,730	-
General Fund	\$ 21,853,476	\$ 23,446,941	\$ 25,048,300	\$ 23,114,490	\$ 23,914,500

FY 2020-21 Capital Expenditures

General Fund

PW Parks Maintenance

7100 Parks office expansion	\$	7,100
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Police Code Enforcement

7250 Truck		30,000
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General Fund	\$	<u>37,100</u>
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FY 2020-21 Supplemental Requests

General Fund

Police Code Enforcement

7250 Truck	\$	30,000
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General Fund	\$	<u>30,000</u>
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General Government Function

DIVISIONS

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

MISSION

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

SIGNIFICANT GENERAL GOVERNMENT ACHIEVEMENTS DURING FY 2019-2020

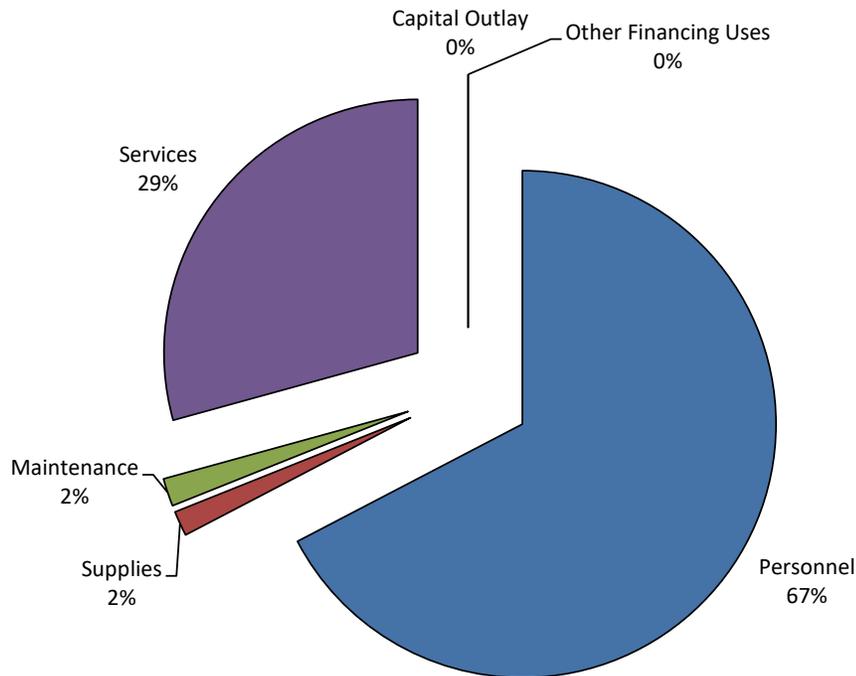
- Facilitated the development of Odyssey Business Park
- Prepared a fiscally sustainable annual budget in accordance with the City Charter
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for September 30, 2019
- Received the GFOA Distinguished Budget Presentation Award for the Annual Budget for Fiscal Year 2019-2020

City Council Goals That Are Addressed In The FY 2020-2021 Annual Budget	City Council	City Secretary	City Manager	Finance	Municipal Court	Human Resources	Economic Development
LU4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities							◀
OS1 – Maintain a strong, fiscally sustainable organization	◀	◀	◀	◀	◀	◀	◀

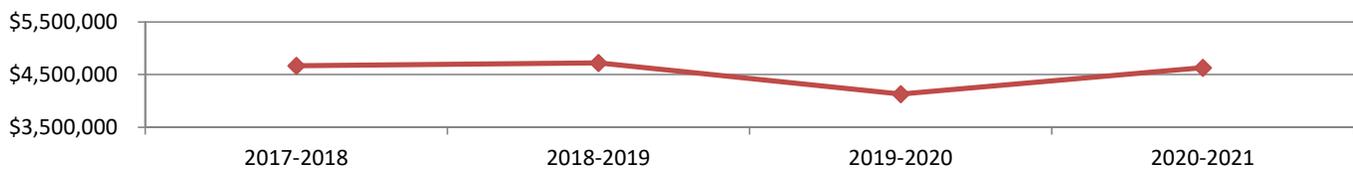
General Government Function Expenditure Summary

Object	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
0000	Personnel	\$ 2,774,185	\$ 3,165,272	\$ 3,232,830	\$ 2,863,670	\$ 3,118,040
1000	Supplies	103,614	60,113	77,350	60,390	73,640
2000	Maintenance	55,394	96,718	78,340	87,340	82,350
3000	Services	873,517	1,362,499	1,337,120	1,103,460	1,355,680
7000	Capital Outlay	6,995	-	-	-	-
8000	Other Financing Uses	851,770	36,800	14,800	14,800	-
General Government Function		\$ 4,665,475	\$ 4,721,403	\$ 4,740,440	\$ 4,129,660	\$ 4,629,710

2020-2021 Expenditures by Category



Expenditure Trend



City Council

DIVISION DESCRIPTION

The mission of the City Council division is to maintain Webster as a “Quality of Life City” through continued excellence in representation and commitment to its citizens. The City Council is the legislative body which sets policy and priorities for the City. It consists of a Mayor and six Council members. The Mayor and City Council are elected at large by the citizens for three year, staggered terms with a two consecutive term limit. City Council passes, amends, and repeals all ordinances, policies, rules, and regulations not contrary to the Constitution for the good of government, peace, and order of the City as may be necessary.

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

OS1: Maintain a strong, fiscally sustainable organization

Goal: Provide beneficial municipal services with accountable management practices

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

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

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

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

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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- City Council budget remains flat over the 2019-2020 budget in anticipation of a small drop in revenues due to COVID-19

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Number of regular City Council meetings	-	20	19	20
Number of special City Council meetings	-	5	5	5

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 36,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
0200 Taxes	3,249	4,415	5,180	4,690	5,180
0310 W/C Insurance	49	54	70	70	70
Total Personnel	39,298	58,469	59,250	58,760	59,250
Supplies					
1050 Certificate & Award	3,618	1,742	4,000	1,000	4,000
1400 Office & Postage	2,768	10,305	5,300	3,000	5,300
1450 Office Furnishings	-	-	200	-	200
1850 Uniform and Apparel	892	932	1,800	1,000	1,800
Total Supplies	7,279	12,978	11,300	5,000	11,300
Services					
3030 Attorney	100,604	341,226	260,000	260,000	260,000
3050 Auditor	38,141	39,073	40,950	32,410	40,950
3110 Communication	4,060	4,561	3,850	3,200	3,850
3190 Dues, Subscriptions, Books	4,560	4,394	5,150	4,420	4,900
3310 General Insurance	17,297	21,444	17,280	18,250	17,280
3330 Janitorial Services	2,642	2,426	2,820	2,620	2,640
3490 Printing	534	591	800	600	800
3530 Professional Development	14,482	15,291	25,000	21,880	25,000
3590 Public Relations	26,841	20,932	54,200	22,000	53,800
3770 Utilities	9,628	15,028	10,580	11,750	11,130
3810 City Council Contingency	10,600	26,600	26,000	26,270	26,000
Total Services	229,388	491,565	446,630	403,400	446,350
City Council	\$ 275,964	\$ 563,012	\$ 517,180	\$ 467,160	\$ 516,900

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 2020-2021

OS1: Maintain a strong, fiscally sustainable organization

Goal: Expand marketing efforts to keep the community informed

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

Goal: Streamline the process of creating agendas for the governing body

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

Goal: Ensure compliance with all Federal and State laws

Action Item: Implement changes as a result of new legislation

SIGNIFICANT CHANGES IN THE FY 2020-2021 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>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Number of agenda packets prepared	-	25	30	27
Number of pages imaged	-	90,000	80,000	90,000
Number of pounds of records removed and destroyed	-	5,000	3,500	5,000
<u>PERFORMANCE MEASURES</u>				
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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 330,815	\$ 348,746	\$ 413,020	\$ 312,510	\$ 308,480
0150 Overtime	330	1,924	1,000	1,150	1,000
0200 Taxes	24,661	25,950	30,410	22,010	24,580
0250 Retirement	57,321	61,546	73,700	55,790	55,550
0300 Group Insurance	75,883	61,202	58,840	47,980	66,080
0310 W/C Insurance	488	496	530	500	440
0320 Disability Insurance	1,865	1,898	2,130	1,270	1,480
Total Personnel	491,364	501,761	579,630	441,210	457,610
Supplies					
1230 Holiday Supplies	1,034	167	800	150	800
1300 Kitchen & Janitorial	1,110	1,267	1,900	1,470	1,620
1400 Office & Postage	4,350	4,476	4,500	5,300	4,500
1450 Office Furnishings	38,940	1,688	-	-	-
1700 Small Tools & Equipment	3,053	718	1,000	-	1,000
Total Supplies	48,486	8,315	8,200	6,920	7,920
Maintenance					
2900 Service Contracts	5,669	43,697	20,120	19,400	20,120
Total Maintenance	5,669	43,697	20,120	19,400	20,120
Services					
3090 Codification	3,142	3,435	4,740	2,660	4,740
3110 Communication	2,089	1,873	1,640	1,510	1,610
3170 Disposal	846	478	1,000	500	1,000
3190 Dues, Subscriptions, Books	1,290	2,173	2,620	1,500	2,450
3210 Election	240	6,015	5,800	280	5,800
3310 General Insurance	2,863	2,722	3,060	3,020	3,060
3330 Janitorial Services	3,068	3,260	3,250	3,020	3,040
3430 Legal Notices	9,806	13,182	16,000	10,000	16,000
3490 Printing	12,180	17,251	18,000	10,510	18,000
3530 Professional Development	11,067	14,855	18,100	7,000	19,300
3770 Utilities	11,085	17,255	12,160	13,500	12,810
3780 Water Charges	976	784	750	1,100	940
3880 Information Technology	71,770	70,290	60,000	60,000	61,960
Total Services	130,422	153,572	147,120	114,600	150,710
City Secretary	\$ 675,940	\$ 707,346	\$ 755,070	\$ 582,130	\$ 636,360

City Manager

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

OS1: Maintain a strong, fiscally sustainable organization

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

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

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

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

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

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

Goal: Present a fiscally sustainable annual budget for adoption

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

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

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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Group insurance expenditures increase to reflect a 1.4% increase in premiums
- Professional development costs grow as more leadership training becomes available for employees
- Transfers to Equipment Replacement Fund have been suspended for one year

<u>WORKLOAD MEASURES</u>	2018-2019	2019-2020	2019-2020	2020-2021
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Planning Session directives presented for Council action	-	8	8	8
Staff meetings and exercises for disaster preparedness	-	2	1	2
Number of departmental meetings held	-	364	260	260

PERFORMANCE MEASURES

Annual budget meets City Council directives	0%	100%	100%	100%
Respond to citizens' requests within three days	0%	100%	100%	100%
Update Council on City issues in weekly reading file	0%	100%	100%	100%

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

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 294,785	\$ 521,592	\$ 469,680	\$ 414,910	\$ 471,840
0150 Overtime	-	36	-	-	50
0200 Taxes	18,056	27,049	26,400	26,720	36,640
0250 Retirement	51,027	91,254	83,780	72,970	84,700
0300 Group Insurance	10,965	26,016	27,030	32,510	30,350
0310 W/C Insurance	293	2,533	3,200	3,020	3,160
0320 Disability Insurance	1,483	2,327	2,860	1,760	2,210
Total Personnel	376,609	670,808	612,950	551,890	628,950
Supplies					
1300 Kitchen & Janitorial	228	282	1,140	880	980
1400 Office & Postage	1,458	899	1,650	1,500	1,450
1450 Office Furnishings	1,195	-	-	-	-
1700 Small Tools & Equipment	1,084	-	1,100	700	1,100
1900 Vehicle & Eqpt. Supplies	808	600	750	640	570
Total Supplies	4,773	1,781	4,640	3,720	4,100
Maintenance					
2450 Vehicle Maintenance	705	290	1,000	500	1,000
Total Maintenance	705	290	1,000	500	1,000
Services					
3110 Communication	1,555	2,337	2,290	2,980	2,200
3190 Dues, Subscriptions, Books	3,025	3,437	3,560	3,120	4,900
3310 General Insurance	4,604	4,397	4,600	6,440	6,200
3330 Janitorial Services	1,089	1,084	1,150	1,070	1,080
3490 Printing	216	278	400	260	1,300
3530 Professional Development	9,373	7,069	7,500	7,230	10,500
3590 Public Relations	731	787	900	-	500
3770 Utilities	3,917	6,126	4,320	4,800	4,550
3780 Water Charges	190	151	450	660	560
3820 City Manager Contingency	10,841	19,486	47,370	5,340	40,000
3880 Information Technology	4,240	7,330	13,770	13,770	13,770
Total Services	39,782	52,481	86,310	45,670	85,560
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	1,770	36,800	14,800	14,800	-
Total Other Financing Uses	1,770	36,800	14,800	14,800	-
City Manager	\$ 423,640	\$ 762,159	\$ 719,700	\$ 616,580	\$ 719,610

Finance

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

OS1: Maintain a strong, fiscally sustainable organization

Goal: Provide accurate and timely financial reporting and budgeting

Action Item: Receive GFOA excellence in financial reporting certificate and distinguished budget presentation awards

Goal: Develop enhanced and efficient processes for finance functions

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

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

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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Salaries decreased over last year due to large payout and less tenured employees
- Office supplies decline as purchase of office chairs was completed in FY 2019-2020
- Tax appraisal charges climb with an increase to the rate charged for the service
- Financial services increase due to two studies required by law to be done every other year, GASB 75 and Arbitrage Rebate Calculation

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Number of payrolls processed	27	27	27	27
Number of accounts payable checks processed	-	3,200	7,488	7,500
Number of utility bills processed	-	19,500	19,284	19,500

PERFORMANCE MEASURES

Monthly closeouts within two weeks of month end	-	12	11	11
Vendor payments processed within two weeks of receipt	0%	100%	98%	100%
Reconciliation of all cash transactions on a daily basis	0%	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Director of Finance and Administration	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00
Accounting Technician	3.00	3.00	3.00	3.00
Total Employees (Full-Time Equivalents)	6.00	6.00	6.00	6.00

001 - General Fund / Finance (82301-00)

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 498,302	\$ 522,078	\$ 502,540	\$ 467,090	\$ 482,230
0200 Taxes	37,559	37,960	36,890	31,030	37,970
0250 Retirement	86,256	91,634	89,640	82,480	86,560
0300 Group Insurance	64,697	56,082	46,890	51,770	52,900
0310 W/C Insurance	724	705	780	740	680
0320 Disability Insurance	2,826	2,968	3,150	2,420	2,330
Total Personnel	690,363	711,426	679,890	635,530	662,670
Supplies					
1300 Kitchen & Janitorial	1,515	1,618	2,280	1,760	1,950
1400 Office & Postage	7,689	9,520	15,200	15,200	11,000
1700 Small Tools & Equipment	401	-	-	-	-
Total Supplies	9,605	11,138	17,480	16,960	12,950
Maintenance					
2200 Machine & Eqpt. Maintenance	1,107	189	1,120	1,300	1,120
2900 Service Contracts	32,557	36,786	38,500	50,640	42,510
Total Maintenance	33,664	36,976	39,620	51,940	43,630
Services					
3080 Financial	56,959	70,932	73,200	84,210	88,360
3110 Communication	2,548	4,171	4,200	4,210	4,080
3190 Dues, Subscriptions, Books	4,790	4,552	5,320	3,000	4,450
3310 General Insurance	5,865	7,385	7,660	6,090	7,660
3312 Sec 125 Admin Fees	4,120	-	-	-	-
3330 Janitorial Services	4,425	5,063	4,630	4,310	4,330
3490 Printing	3,937	3,885	4,150	3,840	4,450
3530 Professional Development	5,164	6,939	13,430	6,000	14,830
3690 Tax Appraisal	47,483	53,696	59,000	61,620	60,000
3710 Tax Collection	6,424	6,691	6,500	6,990	7,000
3770 Utilities	15,847	32,170	17,350	19,270	18,270
3780 Water Charges	1,229	996	910	1,320	1,130
3880 Information Technology	32,090	53,180	35,330	35,330	35,800
Total Services	190,880	249,660	231,680	236,190	250,360
Capital Outlay					
7200 Machine & Equipment	6,995	-	-	-	-
Total Capital Outlay	6,995	-	-	-	-
Other Financing Uses					
8014 Transfer to Street Const Fund	850,000	-	-	-	-
Total Other Financing Uses	850,000	-	-	-	-
Finance	\$ 1,781,508	\$ 1,009,200	\$ 968,670	\$ 940,620	\$ 969,610

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 2020-2021

OS1: Maintain a strong, fiscally sustainable organization

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

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

Goal: Emphasize training and promote certifications

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

Goal: Increase efficiencies within the records processing and documentation activities

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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditures for office furnishings decline after replacing several office chairs in FY 2019-2020
- Information technology expenditures increase to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	2018-2019	2019-2020	2019-2020	2020-2021
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of cases filed	5,505	6,300	4,500	6,000
Number of dispositions	5,736	6,300	4,500	6,000
Number of warrants issued	1,999	2,000	1,800	1,800

PERFORMANCE MEASURES

Citations input into court system within one day of receipt	0%	100%	0%	0%
Summons issued 14 days before appearance date	0%	100%	0%	0%
Warrant process started within 20 days of failure to appear	0%	100%	0%	0%

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

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 334,588	\$ 367,547	\$ 360,220	\$ 329,240	\$ 369,540
0200 Taxes	26,340	27,706	28,820	25,610	29,530
0250 Retirement	44,589	48,135	50,840	44,080	52,380
0300 Group Insurance	60,768	62,996	59,720	50,960	67,430
0310 W/C Insurance	448	473	540	510	510
0320 Disability Insurance	1,490	1,598	1,770	1,340	1,400
Total Personnel	468,222	508,454	501,910	451,740	520,790
Supplies					
1300 Kitchen & Janitorial	1,173	1,267	1,900	1,470	1,620
1400 Office & Postage	5,696	6,263	7,400	6,000	7,400
1450 Office Furnishings	-	-	4,060	3,660	-
Total Supplies	6,869	7,530	13,360	11,130	9,020
Maintenance					
2050 Building Maintenance	3,405	3,294	3,700	3,000	3,700
2900 Service Contracts	11,951	12,462	13,900	12,500	13,900
Total Maintenance	15,356	15,756	17,600	15,500	17,600
Services					
3080 Financial	9,422	9,715	11,500	8,000	10,000
3110 Communication	1,023	1,005	680	600	650
3150 Court	57,825	61,670	70,030	40,000	70,030
3190 Dues, Subscriptions, Books	913	215	1,130	650	1,130
3310 General Insurance	3,343	3,698	3,590	3,530	3,590
3330 Janitorial Services	3,992	3,968	4,240	3,940	3,960
3350 Jury Trials	1,760	3,430	4,800	2,000	4,800
3490 Printing	486	1,722	2,480	1,500	2,480
3530 Professional Development	6,256	3,390	5,950	2,800	5,950
3770 Utilities	14,457	15,034	15,870	17,630	16,720
3780 Water Charges	976	784	750	1,100	940
3790 Warrant Collection	1,788	1,774	2,250	1,800	2,250
3880 Information Technology	41,990	66,750	49,410	49,410	51,990
Total Services	144,231	173,156	172,680	132,960	174,490
Municipal Court	\$ 634,678	\$ 704,896	\$ 705,550	\$ 611,330	\$ 721,900

Human Resources

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

OS1: Maintain a strong, fiscally sustainable organization

Goal: Continue to represent the City of Webster in a positive manner

Action Item: Provide professional, timely, courteous, and exceptional customer service to employees and others

Goal: Maintain a quality health insurance plan for employees

Action Item: Research, review, and implement a health care plan that is in compliance with current law

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

Action Item: Review and update the compensation strategy to ensure that it is viable and fiscally sustainable

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditures for professional services decrease after completion of a compensation study during FY 18-19 and FY 19-20
- Employee program costs grow to reflect greater participation in the employee tuition reimbursement program
- Information technology expenditures decrease to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Number of employment applications processed	620	350	500	500
Number of benefit-related inquiries received	85	100	120	150
Number of information inquiries by employees	220	200	250	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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 242,840	\$ 261,693	\$ 274,020	\$ 237,850	\$ 252,950
0150 Overtime	196	1,765	500	-	1,200
0200 Taxes	18,565	18,873	20,290	16,820	19,980
0250 Retirement	42,072	46,245	48,780	42,740	45,620
0300 Group Insurance	36,301	33,043	32,680	28,750	36,630
0310 W/C Insurance	350	364	420	400	360
0320 Disability Insurance	1,398	1,501	1,680	1,190	1,240
Total Personnel	341,722	363,484	378,370	327,750	357,980
Supplies					
1050 Certificate & Award	21,618	12,818	15,340	10,500	15,340
1300 Kitchen & Janitorial	759	821	1,140	880	980
1400 Office & Postage	1,840	2,410	2,200	2,350	3,000
1700 Small Tools & Equipment	-	-	-	-	5,500
1850 Uniform & Apparel	737	252	750	250	750
Total Supplies	24,955	16,300	19,430	13,980	25,570
Services					
3110 Communication	536	448	410	360	390
3130 Consultant / Prof. Services	1,400	33,000	14,000	14,000	44,420
3190 Dues, Subscriptions, Books	2,190	2,818	2,360	2,500	2,860
3250 Employee Program	49,821	84,196	113,730	60,000	108,730
3310 General Insurance	1,111	1,056	1,110	1,170	1,110
3330 Janitorial Services	1,372	1,358	1,460	1,360	1,360
3470 Pre-Employment	16,353	17,236	13,500	9,750	13,500
3490 Printing	-	-	250	-	250
3530 Professional Development	8,232	21,521	24,000	5,600	23,700
3770 Utilities	4,950	7,744	5,450	6,060	5,740
3780 Water Charges	582	468	450	660	560
3880 Information Technology	25,030	36,910	22,660	22,660	23,130
Total Services	111,576	206,755	199,380	124,120	225,750
Human Resources	\$ 478,253	\$ 586,539	\$ 597,180	\$ 465,850	\$ 609,300

Economic Development

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

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

Goal: Foster new commercial development within Destination Development Project, in conjunction with new infrastructure systems

Action Item: Solidify brand, land plan, and proforma to activate master-plan with infrastructure systems

Goal: Cultivate economic development within Project Gateway and Project Genesis

Action Item: Conduct business recruitment for the project areas

OS1: Maintain a strong, fiscally sustainable organization

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

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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Appropriations for wages, taxes and retirement increase to account for growth in salaries
- Publications decrease

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Number of business proposals generated	40	45	35	35
Number of business visitations	50	50	50	50

PERFORMANCE MEASURES

Square feet developed for new or expanding businesses	600,000	850,000	500,000	450,000
Number of significant, active projects	3	3	3	4

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 265,720	\$ 259,358	\$ 301,440	\$ 292,800	\$ 304,770
0150 Overtime	184	-	-	-	-
0200 Taxes	20,728	19,820	22,900	22,800	23,860
0250 Retirement	46,028	45,502	53,770	52,190	54,710
0300 Group Insurance	32,027	24,348	40,370	26,930	45,550
0310 W/C Insurance	399	395	460	440	430
0320 Disability Insurance	1,520	1,447	1,890	1,630	1,470
Total Personnel	366,607	350,870	420,830	396,790	430,790
Supplies					
1300 Kitchen & Janitorial	696	750	1,140	880	980
1400 Office & Postage	460	1,050	1,300	1,300	1,300
1700 Small Tools & Equipment	491	270	500	500	500
Total Supplies	1,647	2,070	2,940	2,680	2,780
Services					
3110 Communication	494	448	410	360	390
3310 General Insurance	1,111	1,056	1,110	1,170	1,110
3330 Janitorial Services	1,037	1,023	1,100	1,020	1,020
3530 Professional Development	-	410	500	400	500
3570 Publications	5,644	5,182	30,300	23,000	-
3590 Public Relations	513	1,117	800	800	800
3770 Utilities	3,726	5,825	4,100	4,560	4,310
3780 Water Charges	582	468	450	660	560
3880 Information Technology	14,130	19,780	14,550	14,550	13,770
Total Services	27,238	35,310	53,320	46,520	22,460
Economic Development	\$ 395,491	\$ 388,250	\$ 477,090	\$ 445,990	\$ 456,030

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 2019-2020

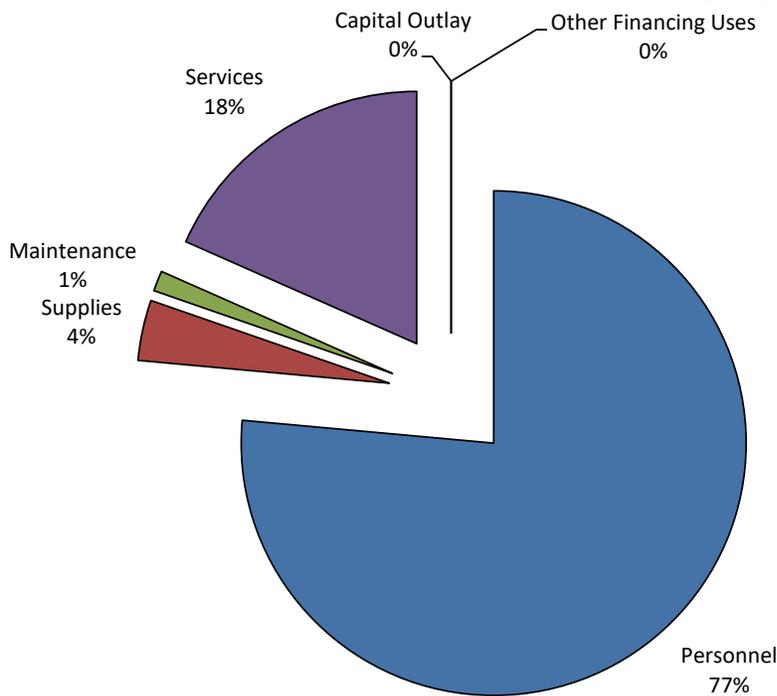
- Successfully ran the summer camp program in compliance with the COVID-19 restrictions
- Created a small cell node map in the geographic information system that will be used by city personnel
- Updated the City's map page to include a comprehensive set of maps for all purposes

City Council Goals That Are Addressed In The FY 2020-2021 Annual Budget	CD - Administration	CD - Building	CD - Recreation
LU3 – Resolve non-conforming properties and non-conforming uses within the City when appropriate	✓		
LU4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities	✓		
LU7 – Provide a variety of recreation opportunities to meet the existing and future needs of Webster's residents			✓
CE1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines		✓	
OS1 – Maintain a strong, fiscally sustainable organization	✓	✓	

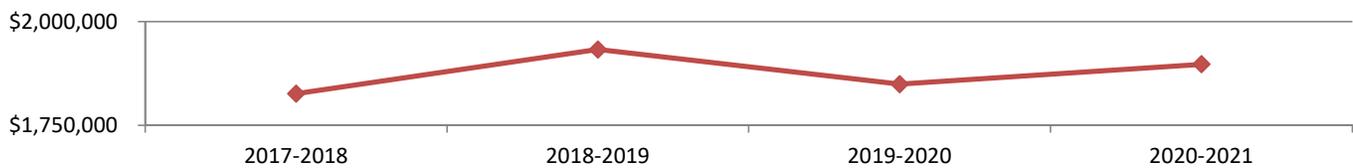
Community Development Function Expenditure Summary

Object	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
0000	Personnel	\$ 1,411,816	\$ 1,434,693	\$ 1,475,560	\$ 1,461,360	\$ 1,450,310
1000	Supplies	81,560	76,586	77,320	47,970	73,520
2000	Maintenance	25,987	18,880	25,050	18,760	24,750
3000	Services	273,020	361,837	379,440	291,360	348,610
7000	Capital Outlay	-	6,995	22,230	-	-
8000	Other Financing Uses	33,690	33,940	29,630	29,630	-
Community Dev. Function		\$ 1,826,073	\$ 1,932,932	\$ 2,009,230	\$ 1,849,080	\$ 1,897,190

2020-2021 Expenditures by Category



Expenditure Trend



Community Development - Administration

DIVISION DESCRIPTION

The duties of the Community Development – Administration division include implementation of comprehensive land use planning, administration of geographic information systems, and scheduling the use of City facilities and parks.

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

LU3: 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: Ensure that non-conformities are eliminated when a property is further developed or expanded

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

Goal: Assist with the promotion and maximization of major developments throughout the City
Action Item: Expedite the adoption of various codes and approval of construction permits

OS1: Maintain a strong, fiscally sustainable organization

Goal: Support the objectives of all city departments through the provision of GIS spatial data products
Action Item: Add Edgewater Section 15 water, sanitary sewer, storm sewer, ROW pavement, easements, parcel lines, then publish new utility map books for Public Works and Building Department.

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

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

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Number of plats approved	6	10	8	6
Number of rezoning applications received	2	1	1	1
Number of special use permits issued	1	2	1	2

PERFORMANCE MEASURES

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

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

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 402,791	\$ 408,169	\$ 409,500	\$ 412,790	\$ 426,570
0150 Overtime	703	2,381	1,200	1,880	1,800
0200 Taxes	30,943	30,954	31,240	31,520	33,670
0250 Retirement	69,865	72,009	73,060	73,900	76,890
0300 Group Insurance	61,878	55,329	53,690	53,360	60,740
0310 W/C Insurance	920	930	990	940	950
0320 Disability Insurance	2,345	2,297	2,590	2,330	2,070
Total Personnel	569,446	572,068	572,270	576,720	602,690
Supplies					
1300 Kitchen & Janitorial	1,173	1,267	1,900	1,470	1,620
1400 Office & Postage	13,415	12,006	12,220	8,000	8,420
1450 Office Furnishings	1,297	1,388	-	-	-
1700 Small Tools & Equipment	2,395	-	3,500	3,590	590
1850 Uniform & Apparel	386	260	360	300	360
1900 Vehicle & Eqpt. Supplies	274	486	390	140	250
Total Supplies	18,940	15,407	18,370	13,500	11,240
Maintenance					
2200 Machine & Eqpt. Maintenance	309	-	500	-	500
2450 Vehicle Maintenance	222	335	250	300	250
2900 Service Contracts	9,580	9,398	12,350	9,500	12,350
Total Maintenance	10,111	9,733	13,100	9,800	13,100
Services					
3110 Communication	811	786	680	600	650
3130 Consultant / Prof. Services	-	15,322	13,000	500	3,000
3190 Dues, Subscriptions, Books	2,623	205	2,120	1,710	1,820
3310 General Insurance	3,383	3,216	3,380	3,570	3,380
3330 Janitorial Services	1,442	1,331	1,420	1,320	1,330
3490 Printing	1,629	667	1,800	700	1,800
3530 Professional Development	5,655	4,527	6,600	3,500	7,790
3770 Utilities	4,836	7,542	5,310	5,900	5,590
3780 Water Charges	976	784	750	1,100	940
3880 Information Technology	28,270	40,560	35,350	35,350	30,290
Total Services	49,625	74,941	70,410	54,250	56,590
Capital Outlay					
7100 Computer System	-	6,995	-	-	-
Total Capital Outlay	-	6,995	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	4,410	3,670	280	280	-
Total Other Financing Uses	4,410	3,670	280	280	-
CD Administration	\$ 652,532	\$ 682,814	\$ 674,430	\$ 654,550	\$ 683,620

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 2020-2021

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

Goal: Improve the code enforcement process by following up on established timelines for the abatement of code violations

Action Item: Write warnings and citations with ticket writers when necessary to achieve or expedite compliance with code violations

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

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

OS1: Maintain a strong, fiscally sustainable organization

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

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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures rise with a change to the coverage selected by employees
- Expenditures for office furnishings decline after several chairs were purchased during FY 18-19
- Expenditures for small tools and equipment fall after acquiring automated ticket writers last year
- Information technology expenditures decrease to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Number of permits issued	1,803	1,900	1,700	1,700
Number of inspections performed	6,417	7,000	6,000	7,000
Number of code enforcement cases processed	2,149	2,500	2,000	2,000

PERFORMANCE MEASURES

Percent of code violations abated	98%	98%	98%	98%
Percent of initial plans reviewed within 14 days	99%	100%	99%	100%
Percent of inspections performed within 24 hours of request	100%	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Chief Building Official	1.00	1.00	1.00	1.00
Deputy Building Official	1.00	1.00	1.00	1.00
Environmental Health Inspector	1.00	1.00	1.00	1.00
Combination Inspector	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	-
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)	7.00	7.00	7.00	6.00

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 447,133	\$ 457,768	\$ 474,440	\$ 480,010	\$ 435,210
0150 Overtime	-	48	1,000	-	900
0200 Taxes	34,255	33,974	37,280	36,510	34,440
0250 Retirement	77,399	80,313	83,990	85,580	78,280
0300 Group Insurance	87,560	87,163	92,350	91,190	81,950
0310 W/C Insurance	1,294	1,309	1,450	1,370	1,210
0320 Disability Insurance	2,529	2,607	2,930	2,650	2,080
Total Personnel	650,169	663,182	693,440	697,310	634,070
Supplies					
1300 Kitchen & Janitorial	1,649	1,779	2,650	2,040	2,270
1400 Office & Postage	1,901	2,110	3,600	1,200	3,600
1450 Office Furnishings	5,976	2,197	-	-	-
1600 Safety & Health	432	464	700	500	700
1700 Small Tools & Equipment	-	6,876	250	-	250
1850 Uniform & Apparel	699	686	700	700	560
1900 Vehicle & Eqpt. Supplies	2,949	2,852	3,360	1,850	2,520
Total Supplies	13,606	16,965	11,260	6,290	9,900
Maintenance					
2450 Vehicle Maintenance	2,719	1,672	2,000	1,200	1,700
2900 Service Contracts	4,026	4,014	4,850	4,300	4,850
Total Maintenance	6,745	5,686	6,850	5,500	6,550
Services					
3060 Contract Services	2,978	980	35,000	500	17,500
3110 Communication	3,846	3,144	1,870	2,280	3,210
3130 Consultant / Prof. Services	-	1,598	-	-	-
3190 Dues, Subscriptions, Books	4,035	1,857	2,000	2,600	1,200
3310 General Insurance	5,095	4,844	5,090	5,380	5,090
3330 Janitorial Services	2,412	2,381	2,550	2,370	2,380
3490 Printing	434	1,161	1,000	500	1,000
3530 Professional Development	7,780	8,044	9,800	4,000	8,500
3770 Utilities	8,672	13,541	9,540	10,600	10,040
3780 Water Charges	1,368	1,101	1,050	1,540	1,310
3880 Information Technology	33,920	52,510	35,590	35,590	34,420
Total Services	70,539	91,161	103,490	65,360	84,650
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	6,180	8,250	8,250	8,250	-
Total Other Financing Uses	6,180	8,250	8,250	8,250	-
CD Building	\$ 747,238	\$ 785,243	\$ 823,290	\$ 782,710	\$ 735,170

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 2020-2021

LU7: Provide a variety of recreation opportunities to meet the existing and future needs of Webster's residents

Goal: Maintain year-round attendance for existing programs

Action Item: Generate publicity promoting recreation programs

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

Action Item: 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 participants on programs that are offered

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Appropriations for the July 4th celebration remain flat
- Recreation program expenditures remain the same due to potential continued closure of events due to COVIN – 19
- Information technology expenditures decrease to reflect changes to the cost allocation schedule

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 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	10,695	10,750	10,590	10,750

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 129,362	\$ 133,673	\$ 140,760	\$ 130,020	\$ 141,670
0150 Overtime	13,409	15,853	17,500	7,660	17,490
0200 Taxes	11,775	11,309	12,780	10,870	13,000
0250 Retirement	14,945	16,344	16,460	16,440	16,720
0300 Group Insurance	20,264	19,833	19,660	19,820	22,270
0310 W/C Insurance	1,994	1,968	2,170	2,050	2,000
0320 Disability Insurance	452	464	520	470	400
Total Personnel	192,202	199,443	209,850	187,330	213,550
Supplies					
1230 Holiday Supplies	2,099	1,478	1,600	1,650	1,600
1234 July 4 Celebration	40,289	37,276	40,000	25,000	45,000
1300 Kitchen & Janitorial	4,480	3,034	2,000	-	2,000
1400 Office & Postage	975	708	1,500	1,130	1,500
1850 Uniform & Apparel	164	921	1,500	-	1,500
1900 Vehicle & Eqpt. Supplies	1,007	795	1,090	400	780
Total Supplies	49,014	44,214	47,690	28,180	52,380
Maintenance					
2050 Building Maintenance	1,530	880	1,000	1,000	1,000
2450 Vehicle Maintenance	5,645	626	2,100	500	2,100
2900 Service Contracts	1,956	1,956	2,000	1,960	2,000
Total Maintenance	9,131	3,462	5,100	3,460	5,100
Services					
3110 Communication	6	-	-	-	-
3190 Dues, Subscriptions, Books	822	698	720	740	720
3310 General Insurance	8,318	7,908	8,310	8,780	8,310
3330 Janitorial Services	27,915	33,066	32,780	26,000	32,780
3490 Printing	144	-	-	-	-
3530 Professional Development	-	-	1,050	-	1,050
3600 Recreation Program	48,270	77,763	95,510	71,000	95,510
3770 Utilities	19,362	18,538	17,900	17,090	17,530
3780 Water Charges	2,787	2,133	2,910	1,780	2,610
3880 Information Technology	45,230	55,630	46,360	46,360	48,860
Total Services	152,856	195,736	205,540	171,750	207,370
Capital Outlay					
7200 Machine & Equipment	-	-	22,230	-	-
Total Capital Outlay	-	-	22,230	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	23,100	22,020	21,100	21,100	-
Total Other Financing Uses	23,100	22,020	21,100	21,100	-
CD Recreation	\$ 426,302	\$ 464,875	\$ 511,510	\$ 411,820	\$ 478,400

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 2019-2020

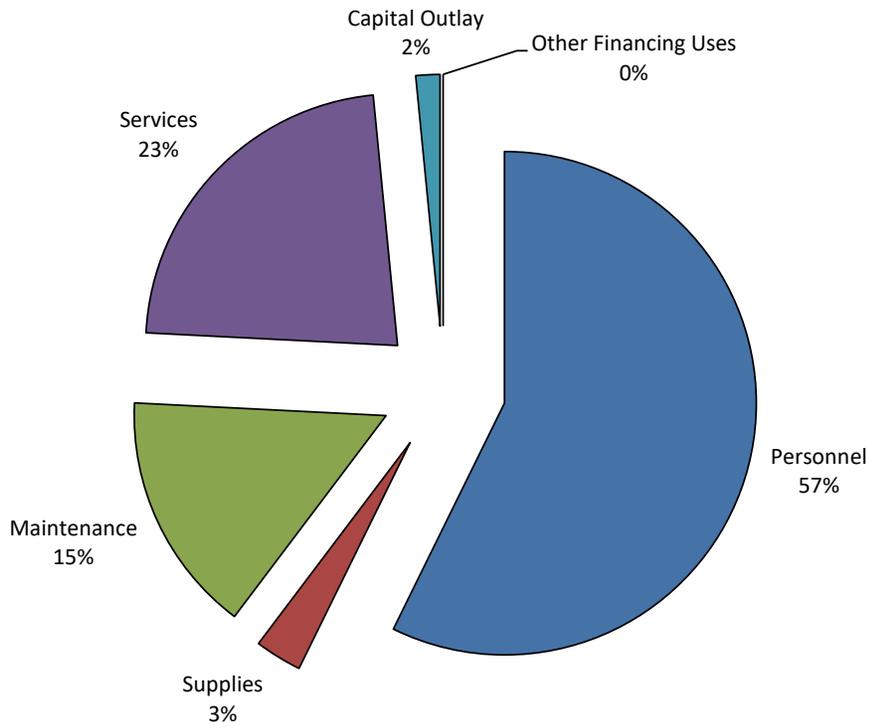
- Completed construction of the new animal shelter
- Completed the pollinator garden
- Completed the Commerce Street overlay
- Completed resurfacing of the floors at the City Pavilions
- Replaced Walnut Park lighting
- Completed digester blower installation

City Council Goals That Are Addressed In The FY 2020-2021 Annual Budget	PW - Administration	PW - Maintenance	PW – Parks Maintenance
CE1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines	✓	✓	✓
CE2 – Improve corridors and gateways into and throughout the community to promote strong branding and first impression			✓
CE5 – Create an attractive pedestrian friendly environment throughout the City of Webster to accommodate residents and visitors		✓	
CE6 – Encourage community activities that promote Webster’s brand		✓	
OS1 – Maintain a strong, fiscally sustainable organization	✓		

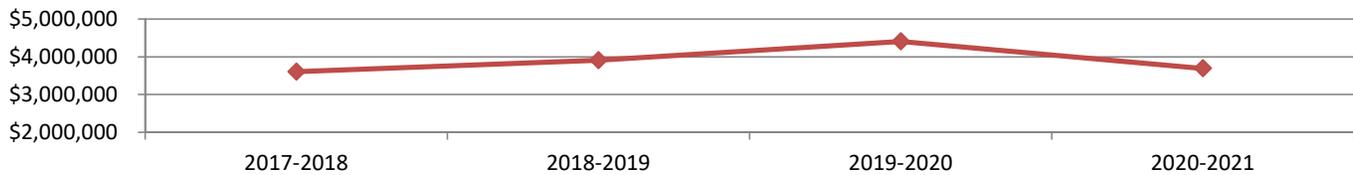
Public Works Function Expenditure Summary

Object	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
0000	Personnel	\$ 1,773,872	\$ 1,940,883	\$ 2,041,210	\$ 2,020,150	\$ 2,114,560
1000	Supplies	95,840	150,416	118,490	95,820	111,140
2000	Maintenance	461,341	773,277	801,880	739,430	573,030
3000	Services	645,883	730,707	830,970	795,110	836,230
7000	Capital Outlay	28,587	41,567	-	-	57,100
8000	Other Financing Uses	598,450	270,940	758,810	758,810	-
Public Works Function		\$ 3,603,973	\$ 3,907,791	\$ 4,551,360	\$ 4,409,320	\$ 3,692,060

2020-2021 Expenditures by Category



Expenditure Trend



Public Works - Administration

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

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

Goal: Preserve or enhance the condition of streets and sidewalks

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

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

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

OS1: Maintain a strong, fiscally sustainable organization

Goal: Provide a safe work environment for Public Works personnel

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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Group insurance expenditures increase by a slight 1.4%
- Transfers to Equipment Replacement Fund suspended for FY 2020-2021 in anticipation of a decline in revenue due to COVID
- Vehicle purchases suspended for one year
- No enhancements to the FY 2020-2021 budget

<u>WORKLOAD MEASURES</u>	2018-2019	2019-2020	2019-2020	2020-2021
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of work orders processed	2,900	3,000	3,000	3,000
Number of safety meetings held	12	12	12	12
Number of consumer confidence reports distributed	2,000	2,000	2,000	2,000

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Director of Public Works	0.50	0.50	0.50	0.50
Assistant Director of Public Works	0.50	0.50	0.50	0.50
Manager of Engineering and Construction	1.00	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00	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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 395,406	\$ 478,539	\$ 516,030	\$ 491,380	\$ 517,800
0150 Overtime	3,054	4,149	4,850	5,420	4,850
0200 Taxes	30,292	35,729	41,180	37,350	41,300
0250 Retirement	68,803	84,289	92,300	88,380	93,260
0300 Group Insurance	67,995	76,187	64,250	85,170	72,590
0310 W/C Insurance	895	1,100	1,280	1,210	1,170
0320 Disability Insurance	2,535	2,783	3,230	2,720	2,460
Total Personnel	568,982	682,775	723,120	711,630	733,430
Supplies					
1300 Kitchen & Janitorial	5,576	6,773	5,500	7,400	6,000
1400 Office & Postage	5,525	6,471	5,250	3,880	5,250
1450 Office Furnishings	1,539	8,560	-	-	-
1600 Safety & Health	964	936	850	500	850
1700 Small Tools & Equipment	520	7,884	300	-	300
1850 Uniform & Apparel	2,874	3,607	3,800	1,500	3,800
1900 Vehicle & Eqpt. Supplies	3,261	3,240	3,600	1,910	2,600
Total Supplies	20,258	37,471	19,300	15,190	18,800
Maintenance					
2200 Machine & Eqpt. Maintenance	443	496	450	450	450
2450 Vehicle Maintenance	3,243	2,126	2,750	5,140	2,750
2900 Service Contracts	30,675	29,800	35,430	29,800	31,680
Total Maintenance	34,361	32,423	38,630	35,390	34,880
Services					
3110 Communication	15,522	14,941	15,540	15,480	15,540
3130 Consultant / Prof. Services	20,185	16,775	100,000	111,900	50,000
3190 Dues, Subscriptions, Books	1,445	1,530	2,140	1,000	2,040
3310 General Insurance	7,227	7,561	7,220	8,240	7,220
3530 Professional Development	12,799	20,422	13,000	6,000	13,000
3590 Public Relations	-	-	5,000	-	5,000
3770 Utilities	15,297	14,206	13,240	14,420	13,720
3780 Water Charges	913	976	960	940	1,020
3880 Information Technology	41,412	82,240	58,970	58,970	59,210
Total Services	114,799	158,651	216,070	216,950	166,750
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	14,400	52,200	23,730	23,730	-
Total Other Financing Uses	14,400	52,200	23,730	23,730	-
PW Administration	\$ 752,799	\$ 963,520	\$ 1,020,850	\$ 1,002,890	\$ 953,860

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 2020-2021

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

Goal: Preserve or enhance the condition of streets and street signs
Action Item: Inspect and replace street striping and signage as required

CE5: Create an attractive pedestrian friendly environment throughout the City of Webster to accommodate residents and visitors

Goal: Maintain or improve pedestrian accessibility throughout the City
Action Item: Repair, replace, and install sidewalks as identified by annual inspection

CE6: Encourage community activities that promote Webster's brand

Goal: Increase the number of pet registrations in the City
Action Item: Continue to grow Pet Health Safety Day events and community outreach

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Capital outlay delayed by one year in response to COVID -19
- No transfers for capital projects
- Completed the Public Works AC replacement, the Police Department server room, installation of lockers, and the City Hall complex parking lot light controls

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Linear feet of sidewalk maintained	220,006	150,025	150,025	158,186
Lane miles of streets maintained	67	70	69	72
Fleet vehicles and equipment maintained	155	155	155	155

PERFORMANCE MEASURES

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

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
Crewman II	2.00	2.00	2.00	2.00
Total Employees (Full-Time Equivalents)	10.00	10.00	10.00	10.00

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 480,620	\$ 484,730	\$ 509,020	\$ 504,960	\$ 524,240
0150 Overtime	19,798	34,355	24,000	27,520	30,000
0200 Taxes	38,736	38,548	42,390	41,120	44,200
0250 Retirement	86,630	91,017	94,630	95,040	99,490
0300 Group Insurance	131,747	140,315	135,930	126,120	153,190
0310 W/C Insurance	9,995	9,675	11,130	10,510	10,870
0320 Disability Insurance	2,633	2,682	3,190	2,860	2,530
Total Personnel	770,158	801,322	820,290	808,130	864,520
Supplies					
1600 Safety & Health	3,617	4,330	3,100	3,020	3,600
1650 Shop Supplies	5,154	3,143	6,100	6,220	6,100
1700 Small Tools & Equipment	9,598	16,206	7,000	6,000	7,000
1850 Uniform & Apparel	569	792	600	600	600
1900 Vehicle & Eqpt. Supplies	8,593	9,198	11,490	5,870	7,600
Total Supplies	27,531	33,669	28,290	21,710	24,900
Maintenance					
2050 Building Maintenance	215,184	291,310	120,000	100,000	210,000
2100 Property Maintenance	255	-	-	3,000	-
2200 Machine & Eqpt. Maintenance	3,807	4,217	5,000	4,000	5,000
2250 Signage Maintenance	20,723	40,461	57,000	49,000	39,000
2300 Street Maintenance	90,534	238,086	250,000	250,000	120,000
2450 Vehicle Maintenance	14,334	11,261	9,500	5,000	9,500
2900 Service Contracts	6,433	4,150	12,250	10,000	18,250
Total Maintenance	351,270	589,485	453,750	421,000	401,750
Services					
3010 Animal Control	10,036	17,514	15,500	19,310	18,000
3110 Communication	353	397	480	650	480
3190 Dues, Subscriptions, Books	373	414	250	250	350
3310 General Insurance	11,741	11,162	11,730	12,390	11,730
3390 Mosquito Control	9,537	7,503	15,500	8,000	15,500
3530 Professional Development	13,158	14,189	17,700	8,000	15,020
3610 Recycling	349	642	700	800	700
3630 Rentals	6,586	11,323	6,400	7,000	7,400
3670 Street Lights	187,275	202,178	210,000	190,000	200,000
3750 Uniform Service	8,517	8,630	9,000	9,000	9,000
3880 Information Technology	39,570	14,660	12,860	12,860	10,330
Total Services	287,495	288,611	300,120	268,260	288,510
Capital Outlay					
7200 Machine & Equipment	-	41,567	-	-	-
Total Capital Outlay	-	41,567	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	44,910	46,560	73,660	73,660	-
8021 Transfer to Gen Proj Fund	500,000	125,000	605,000	605,000	-
Total Other Financing Uses	544,910	171,560	678,660	678,660	-
PW Maintenance	\$ 1,981,364	\$ 1,926,215	\$ 2,281,110	\$ 2,197,760	\$ 1,579,680

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 2020-2021

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

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

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

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

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

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

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

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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Building maintenance decreased this year as the following projects were completed in 2019-2020
 - Resurfacing the pavilion flooring
 - Pavilion lighting upgrades
 - Repainting of the Splash-Pad
- Contract services increased for the installation and maintenance of the FM 528 and Highway 3 entrance signs to the city
- Contract services increase for the installation of endcaps along Nasa Parkway and Medical Center

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Acres of park space maintained	28	28	28	28
Number of pieces of park equipment maintained	209	209	213	213
Number of facilities that require landscaping	22	22	24	25

PERFORMANCE MEASURES

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

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

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 266,740	\$ 284,215	\$ 310,400	\$ 310,930	\$ 317,600
0150 Overtime	13,762	16,621	13,000	25,940	13,000
0200 Taxes	21,759	22,437	26,000	25,980	26,550
0250 Retirement	48,548	52,777	57,700	59,900	59,340
0300 Group Insurance	76,664	73,128	82,060	69,590	92,320
0310 W/C Insurance	5,697	5,841	6,680	6,310	6,260
0320 Disability Insurance	1,562	1,767	1,960	1,740	1,540
Total Personnel	434,733	456,786	497,800	500,390	516,610
Supplies					
1100 Chemical	7,233	10,409	11,500	7,500	11,500
1230 Holiday Supplies	8,727	36,671	30,000	28,840	30,000
1300 Kitchen & Janitorial	5,643	7,153	7,000	6,700	7,000
1600 Safety & Health	3,259	3,825	2,800	2,340	3,300
1650 Shop Supplies	-	132	-	-	-
1700 Small Tools & Equipment	11,795	10,885	7,000	6,000	7,000
1900 Vehicle & Eqpt. Supplies	11,393	10,201	12,600	7,540	8,640
Total Supplies	48,051	79,276	70,900	58,920	67,440
Maintenance					
2050 Building Maintenance	544	578	150,600	131,040	4,600
2100 Property Maintenance	60,539	133,974	145,500	140,000	110,000
2200 Machine & Eqpt. Maintenance	10,787	10,614	7,500	8,000	15,900
2450 Vehicle Maintenance	3,841	6,203	5,900	4,000	5,900
Total Maintenance	75,710	151,370	309,500	283,040	136,400
Services					
3060 Contract Services	56,374	96,576	127,000	127,000	186,500
3070 Contract Personnel	80,665	97,318	98,000	80,000	98,000
3110 Communication	2	-	-	-	-
3190 Dues, Subscriptions, Books	420	180	500	180	500
3310 General Insurance	7,677	7,299	7,670	8,100	7,670
3530 Professional Development	8,086	8,657	8,500	8,500	8,500
3630 Rentals	523	1,841	1,800	800	1,800
3750 Uniform Service	2,530	2,724	2,730	2,570	2,730
3770 Utilities	22,590	21,375	21,280	21,840	21,720
3780 Water Charges	44,932	32,825	34,440	48,050	43,230
3880 Information Technology	19,790	14,650	12,860	12,860	10,320
Total Services	243,589	283,445	314,780	309,900	380,970
Capital Outlay					
7050 Building & Property	-	-	-	-	57,100
7200 Machine & Equipment	28,587	-	-	-	-
Total Capital Outlay	28,587	-	-	-	57,100
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	39,140	47,180	56,420	56,420	-
Total Other Financing Uses	39,140	47,180	56,420	56,420	-
PW Parks Maintenance	\$ 869,810	\$ 1,018,057	\$ 1,249,400	\$ 1,208,670	\$ 1,158,520

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 2019-2020

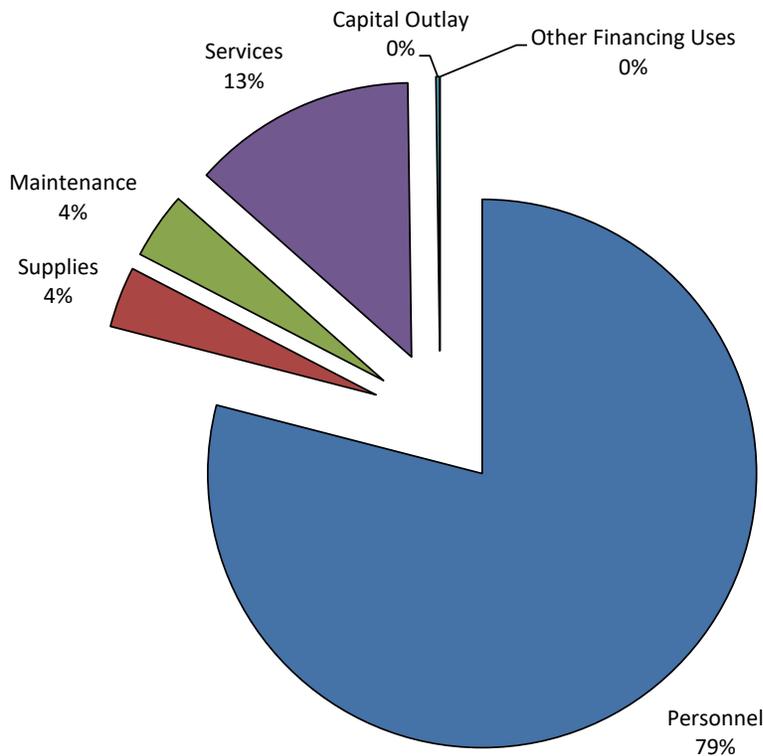
- Maintained all Texas Police Chiefs Association Recognition Program standards
- Routinely deployed the new surveillance camera trailer and portable speed signs throughout the community
- Hired and trained two new patrol officers
- Hired and trained three new Fire Department personnel
- Code Enforcement moved to Police Department
- Maintained Best Practice standards for fire protection
- Placed into operations one new fire apparatus truck
- Re-instated Emergency Management Division

City Council Goals That Are Addressed In The FY 2020-2021 Annual Budget	Police - Administration	Police – Crime Investigation	PD - Patrol	PD - Communications	Fire – Prevention	Fire- Operations
CE6 – Encourage community activities that promote Webster’s brand	✓			✓		
PS1 – Prevent, control, and reduce crime	✓	✓	✓	✓		
PS2 – Maintain a high level of fire protection service					✓	✓
PS3 – Achieve an effective emergency management plan					✓	
OS1 – Maintain a strong, fiscally sustainable organization	✓					

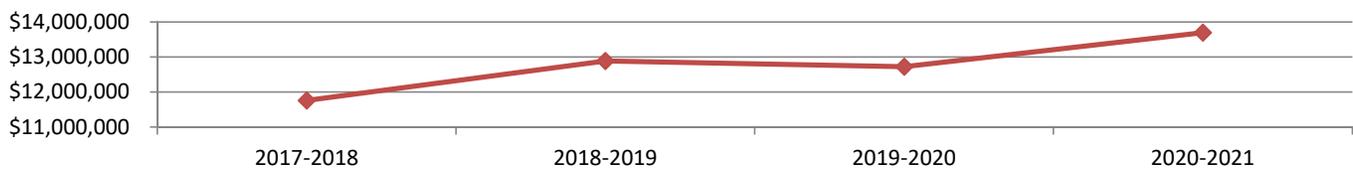
Public Safety Function Expenditure Summary

Object	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
0000	Personnel	\$ 9,195,034	\$ 9,690,452	\$ 10,271,820	\$ 9,517,890	\$ 10,821,900
1000	Supplies	461,474	526,819	692,710	547,020	492,550
2000	Maintenance	456,207	432,696	485,800	498,910	538,440
3000	Services	1,084,009	1,527,904	1,472,950	1,341,120	1,812,650
7000	Capital Outlay	81,176	93,829	353,000	353,000	30,000
8000	Other Financing Uses	480,055	613,115	470,990	468,490	-
Public Safety Function		\$ 11,757,954	\$ 12,884,815	\$ 13,747,270	\$ 12,726,430	\$ 13,695,540

2020-2021 Expenditures by Category



Expenditure Trend



Police - Administration

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

CE6: Encourage community activities that promote Webster's brand

Goal: Expand public outreach efforts through enhanced community relations

Action Item: Help facilitate post COVID-19 Pandemic recovery through outreach and engagement

PS1: Prevent, control, and reduce crime

Goal: Monitor crime trends and develop strategies to reduce crime

Action Item: Expand data driven, stratified policing program

OS1: 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 2020-2021 BUDGET

- Reduced training budgets throughout all divisions in response to the economic impact of COVID-19
- Reduced public relations budget in response to the economic impact of COVID-19

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Number of employees completing field training program	4	4	1	7
Number of victim assistance consultations	75	80	120	120
Number of internal affairs cases initiated	8	5	3	4

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%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Chief of Police	1.00	1.00	1.00	1.00
Assistant Chief	1.00	1.00	1.00	1.00
Lieutenant - Operations - Changed to Captain in 2020-2021	1.00	1.00	1.00	1.00
Lieutenant - Support Svc - Changed to Captain in 2020-2021	1.00	1.00	1.00	1.00
Sergeant - Professional Standards	-	1.00	1.00	1.00
Police Officer - Victim Assistance Liaison	1.00	1.00	1.00	-
Information Technology Administrator	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	8.00	9.00	9.00	8.00

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 715,294	\$ 683,977	\$ 899,570	\$ 851,190	\$ 946,970
0150 Overtime	5,582	4,679	12,110	7,430	8,500
0200 Taxes	54,092	50,397	68,120	62,670	74,710
0250 Retirement	124,799	120,852	162,620	153,550	171,510
0300 Group Insurance	124,742	125,035	145,010	130,680	157,100
0310 W/C Insurance	7,822	8,064	11,050	10,440	11,260
0320 Disability Insurance	3,914	4,196	5,530	4,140	4,480
Total Personnel	1,036,245	997,200	1,304,010	1,220,100	1,374,530
Supplies					
1050 Certificate & Award	4,119	4,177	5,000	530	4,150
1300 Kitchen & Janitorial	9,700	10,299	9,500	12,950	9,400
1400 Office & Postage	11,815	11,394	12,000	10,500	12,000
1450 Office Furnishings	1,100	390	133,500	128,570	-
1600 Safety & Health	3,888	1,288	1,600	3,530	3,000
1700 Small Tools & Equipment	3,957	3,271	11,700	5,300	8,000
1850 Uniform & Apparel	3,446	2,905	4,070	3,860	4,070
1900 Vehicle & Eqpt. Supplies	5,315	7,680	6,970	4,660	5,380
Total Supplies	43,339	41,404	184,340	169,900	46,000
Maintenance					
2050 Building Maintenance	23,605	22,306	24,300	32,040	46,470
2200 Machine & Eqpt. Maintenance	2,936	216	3,000	-	-
2450 Vehicle Maintenance	1,803	3,558	2,830	2,610	2,830
2900 Service Contracts	48,581	52,490	53,550	53,550	61,950
2910 OSSI Support Services	27,391	28,761	47,410	47,400	47,410
Total Maintenance	104,316	107,331	131,090	135,600	158,660
Services					
3110 Communication	70,026	80,153	74,470	89,900	95,290
3190 Dues, Subscriptions, Books	4,270	5,157	7,110	5,810	6,740
3310 General Insurance	94,200	88,841	93,360	98,600	93,360
3330 Janitorial Services	31,624	32,279	32,920	30,680	32,920
3440 Technology Services	15,508	19,462	27,130	22,240	27,130
3490 Printing	2,294	1,877	2,250	1,000	2,250
3510 Prisoner Support	7,112	6,048	10,950	5,600	10,950
3530 Professional Development	12,843	26,527	32,500	25,000	29,000
3590 Public Relations	8,137	6,233	36,700	12,000	34,200
3750 Uniform Service	90	111	400	-	1,000
3770 Utilities	52,074	55,822	52,740	48,210	48,650
3780 Water Charges	3,869	3,366	3,380	4,300	3,840
3880 Information Technology	68,690	86,650	44,170	44,170	38,560
Total Services	370,736	412,524	418,080	387,510	423,890
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	44,100	76,800	78,800	78,800	-
Total Other Financing Uses	44,100	76,800	78,800	78,800	-
Police Administration	\$ 1,598,737	\$ 1,635,259	\$ 2,116,320	\$ 1,991,910	\$ 2,003,080

Police – Crime Investigation

DIVISION DESCRIPTION

The Police – Crime Investigation division’s 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 2020-2021

PS1: Prevent, control, and reduce crime

Goal: Protect the integrity of all evidence collected to aid the prosecution of crimes
Action Item: Educate patrol officers on the collection and preservation of crime scene evidence

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

Goal: Maintain standard operating procedures while assisting Patrol Division
Action Item: Train and mentor officers from Patrol Division to increase investigative and interview skills

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Reduced training budget to exclude any non- mandated courses in response to the economic effect of COVID-19

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Number of cases cleared arrest / warrant	64	150	52	54
Number of cases inactivated	948	960	1,196	1,220
Number of cases cleared	364	430	308	315
 <u>PERFORMANCE MEASURES</u>				
Percent of investigations completed within 90 days	99%	99%	99%	99%
Number of cases cleared per detective	172	210	195	200
Number of non-evidentiary pieces disposed	1,969	500	1,142	1,200

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 457,296	\$ 574,727	\$ 592,670	\$ 599,520	\$ 605,720
0150 Overtime	2,852	8,814	7,300	5,310	7,300
0200 Taxes	40,859	43,002	46,640	44,430	48,160
0250 Retirement	95,268	102,406	105,810	108,300	110,040
0300 Group Insurance	120,986	114,648	117,090	111,500	132,350
0310 W/C Insurance	7,260	7,312	8,790	8,300	8,760
0320 Disability Insurance	2,952	3,127	3,460	3,140	2,760
Total Personnel	727,472	854,037	881,760	880,500	915,090
Supplies					
1250 Investigative Supplies	3,207	4,912	4,000	3,000	4,000
1700 Small Tools & Equipment	-	4,570	3,000	2,500	3,000
1850 Uniform & Apparel	1,127	1,197	2,200	1,400	2,200
1900 Vehicle & Eqpt. Supplies	9,294	10,107	12,120	6,590	8,370
Total Supplies	13,627	20,787	21,320	13,490	17,570
Maintenance					
2450 Vehicle Maintenance	2,847	6,909	5,080	1,930	5,600
Total Maintenance	2,847	6,909	5,080	1,930	5,600
Services					
3190 Dues, Subscriptions, Books	186	30	390	330	340
3240 Investigative Services	1,736	1,720	3,180	1,800	6,840
3340 Medical Services	1,431	5,228	2,000	-	1,000
3530 Professional Development	5,105	11,956	14,000	10,000	13,900
3880 Information Technology	39,160	52,800	36,110	36,110	35,800
Total Services	47,618	71,733	55,680	48,240	57,880
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	46,500	53,000	63,000	63,000	-
8042 Transfer to Grant Fund	26,179	-	-	-	-
Total Other Financing Uses	72,679	53,000	63,000	63,000	-
Police CID	\$ 864,244	\$ 1,006,465	\$ 1,026,840	\$ 1,007,160	\$ 996,140

Police – Patrol

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

PS1: Prevent, control, and reduce crime

Goal: Reduce the number of traffic accidents

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

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

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

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

Action Item: Reshape current policing practices to adapt to the new challenges facing our residents and business partners

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Reduced training budget to exclude any non-mandated courses in response to the economic impact of COVID-19
- Temporarily suspend new patrol unit purchases due to the economic impact of COVID-19

<u>WORKLOAD MEASURES</u>	<u>2018-2019</u> <u>ACTUAL</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ESTIMATE</u>	<u>2020-2021</u> <u>BUDGET</u>
Number of calls for service	20,707	23,949	22,100	23,000
Number of arrests made	1,472	1,616	1,350	1,400
Number of offense reports taken	3,317	3,400	3,400	3,400

<u>PERFORMANCE MEASURES</u>	<u>2018-2019</u> <u>ACTUAL</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ESTIMATE</u>	<u>2020-2021</u> <u>BUDGET</u>
Number of traffic accidents	1,147	1,139	1,700	1,710
Number of vehicle crimes	401	426	450	430
Number of narcotics arrests	295	325	210	225

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Police Sergeant	5.00	5.00	5.00	5.00
Police Corporal	4.00	4.00	4.00	4.00
Police Officer - Patrol	19.00	19.00	17.00	22.00
Police Officer - Traffic	4.00	4.00	3.00	3.00
Police Officer - K9	3.00	3.00	2.00	-
Police Officer - Street Crimes	1.00	1.00	2.00	2.00
Total Employees (Full-Time Equivalents)	36.00	36.00	33.00	36.00

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 2,414,267	\$ 2,534,286	\$ 2,606,600	\$ 2,528,000	\$ 2,782,930
0150 Overtime	134,695	142,397	129,630	162,940	80,500
0200 Taxes	195,159	199,501	207,590	205,910	225,530
0250 Retirement	442,936	471,725	483,620	481,710	513,990
0300 Group Insurance	471,898	474,710	497,130	465,790	555,120
0310 W/C Insurance	34,623	33,812	40,160	37,940	40,920
0320 Disability Insurance	13,429	13,897	15,770	13,490	13,130
Total Personnel	3,707,007	3,870,329	3,980,500	3,895,780	4,212,120
Supplies					
1450 Office Furnishings	530	2,820	-	-	-
1700 Small Tools & Equipment	38,190	65,272	66,240	46,270	66,360
1850 Uniform & Apparel	30,473	28,286	50,070	48,260	41,730
1900 Vehicle & Eqpt. Supplies	87,392	84,214	104,090	58,090	74,310
Total Supplies	156,585	180,593	220,400	152,620	182,400
Maintenance					
2150 K-9 Maintenance	3,173	5,818	5,700	3,670	-
2450 Vehicle Maintenance	60,008	95,573	52,000	75,000	52,000
2900 Service Contracts	21,630	14,495	10,500	12,500	12,500
Total Maintenance	84,811	115,887	68,200	91,170	64,500
Services					
3190 Dues, Subscriptions, Books	909	711	1,500	930	970
3530 Professional Development	18,683	29,081	36,000	22,000	36,000
3590 Public Relations	-	22,862	-	-	-
3880 Information Technology	124,370	139,450	112,220	112,220	107,400
Total Services	143,962	192,104	149,720	135,150	144,370
Capital Outlay					
7200 Machine & Equipment	-	20,984	-	-	-
Total Capital Outlay	-	20,984	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	303,270	301,000	239,810	239,810	-
8042 Transfer to Grant Fund	-	3,063	-	-	-
Total Other Financing Uses	303,270	304,063	239,810	239,810	-
Police Patrol	\$ 4,395,635	\$ 4,683,959	\$ 4,658,630	\$ 4,514,530	\$ 4,603,390

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 2020-2021

CE6: Encourage community activities that promote Webster's brand

Goal: Strengthen the relationship between police and the community

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

PS1: Prevent, control, and reduce crime

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

Action Item: Monitor employee performance 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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Reduced training budget to exclude any non-mandated course in response to the economic impact of COVID-19

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Number of calls for service	46,654	48,000	42,470	45,000
Number of requests for information	7,000	7,100	7,100	7,100
Number of reports processed	4,452	5,000	4,284	4,600
<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	85	95	65	80

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Police Sergeant	1.00	-	-	-
Lead Telecommunications Operator	4.00	4.00	4.00	4.00
Telecommunications Operator	12.00	12.00	10.00	12.00
Total Employees (Full-Time Equivalents)	17.00	16.00	14.00	16.00

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 846,669	\$ 909,859	\$ 869,610	\$ 795,190	\$ 845,990
0150 Overtime	52,217	74,747	51,770	63,580	54,400
0200 Taxes	68,289	72,331	73,370	65,850	71,760
0250 Retirement	156,008	172,712	164,350	151,940	161,620
0300 Group Insurance	205,087	216,218	212,500	182,920	239,500
0310 W/C Insurance	2,491	2,634	1,420	1,340	1,270
0320 Disability Insurance	4,737	5,186	5,320	4,880	4,000
Total Personnel	1,335,497	1,453,687	1,378,340	1,265,700	1,378,540
Supplies					
1450 Office Furnishings	3,074	6,688	5,500	5,000	4,000
1700 Small Tools & Equipment	990	2,589	1,500	3,000	2,000
1850 Uniform & Apparel	2,533	1,687	3,370	2,400	2,260
Total Supplies	6,598	10,964	10,370	10,400	8,260
Services					
3110 Communication	671	772	750	860	750
3190 Dues, Subscriptions, Books	1,539	2,056	2,410	1,730	1,660
3530 Professional Development	6,260	6,759	11,100	6,000	7,850
3880 Information Technology	33,350	39,560	34,830	34,830	28,920
Total Services	41,820	49,147	49,090	43,420	39,180
Police Communications	\$ 1,383,915	\$ 1,513,798	\$ 1,437,800	\$ 1,319,520	\$ 1,425,980

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 2020-2021

CE1: 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

CE1 -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

CE1-1: 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.

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Code Enforcement was moved from Community Development to Police in FY 2020-2021
- Creation of a second position in Code Enforcement

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Number of court cases	N/A	N/A	N/A	N/A
Number of citations	N/A	N/A	N/A	N/A
Number of complaints	N/A	N/A	N/A	N/A
Number of complaints resolved	N/A	N/A	N/A	N/A

<u>PERFORMANCE MEASURES</u>	2018-2019	2019-2020	2019-2020	2020-2021
Resolve non-conforming properties and non-conforming uses	N/A	N/A	N/A	100%
Complied complaints	N/A	N/A	N/A	100%
Progress checks	N/A	N/A	N/A	100%

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

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ -	\$ -	\$ -	\$ -	\$ 100,350
0150 Overtime	-	-	-	-	200
0200 Taxes	-	-	-	-	8,050
0250 Retirement	-	-	-	-	18,050
0300 Group Insurance	-	-	-	-	46,120
0310 W/C Insurance	-	-	-	-	320
0320 Disability Insurance	-	-	-	-	480
Total Personnel	-	-	-	-	173,570
Supplies					
1700 Small Tools & Equipment	-	-	-	-	1,500
1850 Uniform & Apparel	-	-	-	-	280
1900 Vehicle & Eqpt. Supplies	-	-	-	-	1,680
Total Supplies	-	-	-	-	3,460
Maintenance					
2450 Vehicle Maintenance	-	-	-	-	600
Total Maintenance	-	-	-	-	600
Services					
3060 Contract Services	-	-	-	-	17,500
3110 Communication	-	-	-	-	400
3190 Dues, Subscriptions, Books	-	-	-	-	400
3490 Printing	-	-	-	-	300
3530 Professional Development	-	-	-	-	2,600
Total Services	-	-	-	-	21,200
Capital Outlay					
7250 Vehicles	-	-	-	-	30,000
Total Capital Outlay	-	-	-	-	30,000
PD Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ 228,830

Fire Prevention

DIVISION DESCRIPTION

The objective of the Fire Prevention division is to promote the health and safety of citizens and visitors to the City. This is accomplished through prevention activities, public education programs, and the enforcement of City codes. The administrative functions of the fire department are the responsibility of this division as well as the development, implementation, and evaluation of emergency management plans and procedures.

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

PS2: Maintain a high level of fire protection service

Goal: Inspect all commercial occupancies on an annual basis

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

Goal: Maintain a dynamic fire safety education agenda

Action Item: Coordinate life safety programs with other city departments

PS3: Achieve an effective emergency management plan

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

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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Transfer to the equipment replacement fund has been suspended in FY 2020-21
- Vehicle purchases has been suspended for the current budget

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Number of fire inspections performed	-	1,500	1,447	1,500
Number of plans reviewed	-	250	227	250
Number of public education programs provided	-	20	5	20

PERFORMANCE MEASURES

Percent of plans reviewed within two weeks of receipt	0%	95%	95%	100%
Percent of commercial structures inspected	0%	95%	95%	100%
Fire code compliance rate of structures inspected	0%	90%	95%	100%

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
Fire Marshal	1.00	1.00	1.00	1.00
Assistant Fire Marshal	-	1.00	1.00	1.00
Fire Protection Specialist	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	-
Total Employees (Full-Time Equivalents)	5.00	7.00	7.00	6.00

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 548,039	\$ 575,363	\$ 649,110	\$ 409,450	\$ 567,790
0150 Overtime	39,983	39,933	38,660	10,660	20,000
0200 Taxes	41,232	43,008	52,080	30,670	46,050
0250 Retirement	101,641	107,979	122,680	74,910	105,510
0300 Group Insurance	68,947	81,762	104,930	53,210	94,290
0310 W/C Insurance	3,565	5,066	6,540	6,180	5,300
0320 Disability Insurance	2,561	3,230	4,030	1,990	2,710
Total Personnel	805,967	856,341	978,030	587,070	841,650
Supplies					
1200 Fire Prevention Supplies	3,731	8,457	8,230	4,000	8,700
1250 Investigative Supplies	-	49	-	-	740
1400 Office & Postage	-	29	-	-	-
1600 Safety & Health	-	159	1,600	-	4,630
1700 Small Tools & Equipment	8,681	14,538	8,800	8,150	8,500
1850 Uniform & Apparel	2,739	6,257	6,170	6,220	6,940
1900 Vehicle & Eqpt. Supplies	5,531	7,473	7,090	3,820	5,470
Total Supplies	20,682	36,961	31,890	22,190	34,980
Maintenance					
2200 Machine & Eqpt. Maintenance	496	-	-	-	-
2450 Vehicle Maintenance	2,791	1,598	5,000	2,000	10,000
2900 Service Contracts	-	4,950	9,000	16,110	950
Total Maintenance	3,287	6,548	14,000	18,110	10,950
Services					
3110 Communication	2,176	7,118	6,120	4,650	4,800
3160 Deployment Expenses	-	703	-	-	-
3190 Dues, Subscriptions, Books	6,250	7,282	9,220	7,430	8,210
3310 General Insurance	3,013	2,864	3,010	3,180	3,010
3490 Printing	567	171	950	200	1,850
3530 Professional Development	14,211	14,970	29,200	10,000	15,750
3590 Public Relations	169	-	-	-	3,000
3880 Information Technology	35,760	68,870	55,850	55,850	52,330
Total Services	62,147	101,978	104,350	81,310	88,950
Capital Outlay					
7200 Machine & Equipment	16,000	-	19,000	19,000	-
Total Capital Outlay	16,000	-	19,000	19,000	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	13,780	26,380	22,380	22,380	-
8075 Transfer to Emer Mgmt Fund	-	27,821	-	-	-
Total Other Financing Uses	13,780	54,201	22,380	22,380	-
Fire Prevention	\$ 921,863	\$ 1,056,028	\$ 1,169,650	\$ 750,060	\$ 976,530

Fire Operations

DIVISION DESCRIPTION

The primary responsibilities of the Fire Operations division are fire suppression and emergency medical services. The Webster Fire Department operates from one fire station. Firefighters provide 24-hour coverage at Fire Station #1.

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

PS2: Maintain a high level of fire protection service

Goal: Maintain all standards set forth by Texas Best Practices

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

Goal: Emphasize core firefighting objectives to fire staff

Action Item: Refocus personnel on fundamental, essential job duties

Goal: Deliver an effective level of service

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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Expenditures for vehicles decreased by \$334,000 as the purchase of a new fire truck was completed in 2019-2020
- Transfer to the Equipment Replacement Fund has been suspended in FY 2020-21
- Vehicle purchases has been suspended for the current budget
- EMS Services has expanded to include one additional 24-hour ambulance

<u>WORKLOAD MEASURES</u>	2018-2019	2019-2020	2019-2020	2020-2021
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of calls for fire services	-	2,000	1,865	2,000
Number of calls for emergency medical services	-	2,500	2,320	2,500
Number of patients treated	-	2,000	2,212	2,000

PERFORMANCE MEASURES

Response time within 3-5 minutes for fire services	0%	95%	95%	95%
Response time within 3-5 minutes for EMS	0%	95%	95%	95%
Patients treated per 1,000 population	-	167	199	167

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,920 HOURS PER YEAR)</u>				
Assistant Fire Chief	-	-	-	-
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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 876,023	\$ 911,674	\$ 1,002,580	\$ 936,130	\$ 1,067,730
0150 Overtime	77,878	243,205	200,000	220,140	161,090
0200 Taxes	88,996	85,412	94,700	87,760	96,700
0250 Retirement	203,260	201,964	214,510	206,670	220,570
0300 Group Insurance	211,606	199,737	216,650	199,290	244,210
0310 W/C Insurance	12,282	11,774	14,520	13,720	13,610
0320 Disability Insurance	4,903	5,095	6,220	5,030	5,140
Total Personnel	1,474,947	1,658,860	1,749,180	1,668,740	1,809,050
Supplies					
1100 Chemical	1,127	4,141	2,060	1,340	2,060
1230 Holiday Supplies	158	-	750	100	750
1300 Kitchen & Janitorial	8,129	10,090	9,900	10,000	11,400
1400 Office & Postage	13,509	9,592	18,810	9,590	18,810
1450 Office Furnishings	-	7,167	-	-	-
1600 Safety & Health	23,224	20,942	28,860	28,860	29,810
1700 Small Tools & Equipment	69,270	79,226	83,150	83,150	60,050
1850 Uniform & Apparel	72,601	86,508	55,430	35,000	55,430
1900 Vehicle & Eqpt. Supplies	27,940	18,444	25,430	10,380	17,270
Total Supplies	215,957	236,111	224,390	178,420	195,580
Maintenance					
2050 Building Maintenance	21,004	43,519	36,400	90,000	33,000
2200 Machine & Eqpt. Maintenance	8,210	18,729	30,480	22,100	34,480
2450 Vehicle Maintenance	194,399	105,796	110,800	60,000	109,000
2900 Service Contracts	30,382	27,977	89,750	80,000	110,250
Total Maintenance	253,996	196,021	267,430	252,100	286,730
Services					
3110 Communication	37,265	36,040	42,710	36,000	43,600
3160 Deployment Expenses	-	4,304	-	-	-
3190 Dues, Subscriptions, Books	15,911	15,697	12,880	9,000	9,420
3230 EMS Services	40,000	394,000	394,000	394,000	708,000
3290 Fire Services	1,239	1,978	6,000	2,000	6,000
3310 General Insurance	40,239	38,254	40,200	42,450	40,200
3330 Janitorial Services	20,000	20,000	20,200	20,200	20,200
3490 Printing	332	1,200	690	150	690
3530 Professional Development	44,717	57,606	47,000	30,000	62,510
3590 Public Relations	9,601	9,416	17,100	10,280	11,700
3750 Uniform Service	2,603	2,384	12,000	3,000	12,000
3770 Utilities	51,469	54,453	51,560	47,140	47,960
3780 Water Charges	3,252	4,311	3,640	3,220	4,060
3880 Information Technology	75,749	60,775	48,050	48,050	50,950
Total Services	342,375	700,418	696,030	645,490	1,017,290
Capital Outlay					
7200 Machine & Equipment	21,808	72,845	-	-	-
7250 Vehicles	-	-	334,000	334,000	-
Total Capital Outlay	21,808	72,845	334,000	334,000	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	39,870	114,210	64,500	64,500	-
8042 Transfer to Grant Fund	-	10,841	2,500	-	-
Total Other Financing Uses	39,870	125,051	67,000	64,500	-
Fire Operations	\$ 2,348,953	\$ 2,989,306	\$ 3,338,030	\$ 3,143,250	\$ 3,308,650

Emergency Management

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 2020-2021

PS3: Achieve an effective emergency management plan

Goal: Maintain City of Webster plans; 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 and 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 2020-2021 BUDGET

- Reinstate Emergency Management division and separate costs from Fire Prevention division

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Disaster simulations conducted	N/A	N/A	N/A	3
Emergency response training	N/A	N/A	N/A	12
Public outreach events	N/A	N/A	N/A	4
<u>PERFORMANCE MEASURES</u>				
Emergency procedures reviewed	N/A	N/A	N/A	50%
Provide reliable information at the right time to the right users	N/A	N/A	N/A	100%

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

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 77,980	\$ -	\$ -	\$ -	\$ 74,580
0200 Taxes	5,763	-	-	-	5,890
0250 Retirement	13,498	-	-	-	13,410
0300 Group Insurance	10,074	-	-	-	22,270
0310 W/C Insurance	260	-	-	-	830
0320 Disability Insurance	323	-	-	-	370
Total Personnel	107,898	-	-	-	117,350
Supplies					
1400 Office & Postage	833	-	-	-	1,300
1600 Safety & Health	1,658	-	-	-	2,000
1700 Small Tools & Equipment	1,774	-	-	-	1,000
1900 Vehicle & Eqpt. Supplies	420	-	-	-	-
Total Supplies	4,685	-	-	-	4,300
Maintenance					
2200 Machine & Eqpt. Maintenance	-	-	-	-	2,400
2900 Service Contracts	6,950	-	-	-	9,000
Total Maintenance	6,950	-	-	-	11,400
Services					
3110 Communication	3,714	-	-	-	1,440
3190 Dues, Subscriptions, Books	664	-	-	-	2,100
3490 Printing	150	-	-	-	600
3530 Professional Development	3,265	-	-	-	14,400
3590 Public Relations	438	-	-	-	1,350
3880 Information Technology	67,120	-	-	-	-
Total Services	75,350	-	-	-	19,890
Capital Outlay					
7100 Computer System	43,368	-	-	-	-
Total Capital Outlay	43,368	-	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	6,000	-	-	-	-
8075 Transfer to Disaster Fund	356	-	-	-	-
Total Other Financing Uses	6,356	-	-	-	-
Emergency Management	\$ 244,607	\$ -	\$ -	\$ -	\$ 152,940



General Debt Service Fund Overview

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

Payment of current year general debt obligations is provided by a dedicated portion of current year ad-valorem tax collections. The debt rate for FY 2020-21 is \$0.105467 or twenty eight percent of the total tax rate of \$0.37357.

The Webster EDC transfers \$330,030 to this fund to service a portion of the debt that was issued for the renovation and expansion of the Emergency Operations Center and Police Department building in 2001.

Long-term debt at September 30, 2020 is comprised of the following debt issues:

Description	Principal
Refunding Bonds, Series 2020	\$ 3,715,000
Refunding Bonds, Series 2013	1,205,000
Refunding Bonds, Series 2010	535,000
Total General Obligation Bonds	\$ 5,455,000
Certificates of Obligation, Series 2018A	\$ 4,185,000
Total Certificates of Obligation	\$ 4,185,000
Total General Long-Term Debt	\$ 9,640,000

All taxable property in the City of Webster is subject to the assessment, levy and collection by the City of an annual ad valorem tax levied, within the limits prescribed by law, sufficient to provide for the payment of principal and interest on debt issued by the government. Article XI, Section 5, of the Texas Constitution is applicable to the City, and limits its maximum ad valorem tax rate to \$2.50 per \$100 of assessed valuation for all City purposes. The City operates under a Home-Rule Charter, which adopts the constitutional provisions. Administratively, the Attorney General of the State of Texas will only permit the allocation of \$1.50 of the \$2.50 maximum rate for all general obligation debt service, as calculated at the time of issuance. The City's total tax rate of \$0.37357 and debt rate of \$0.105467 are well below the maximum rates allowed by law.

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

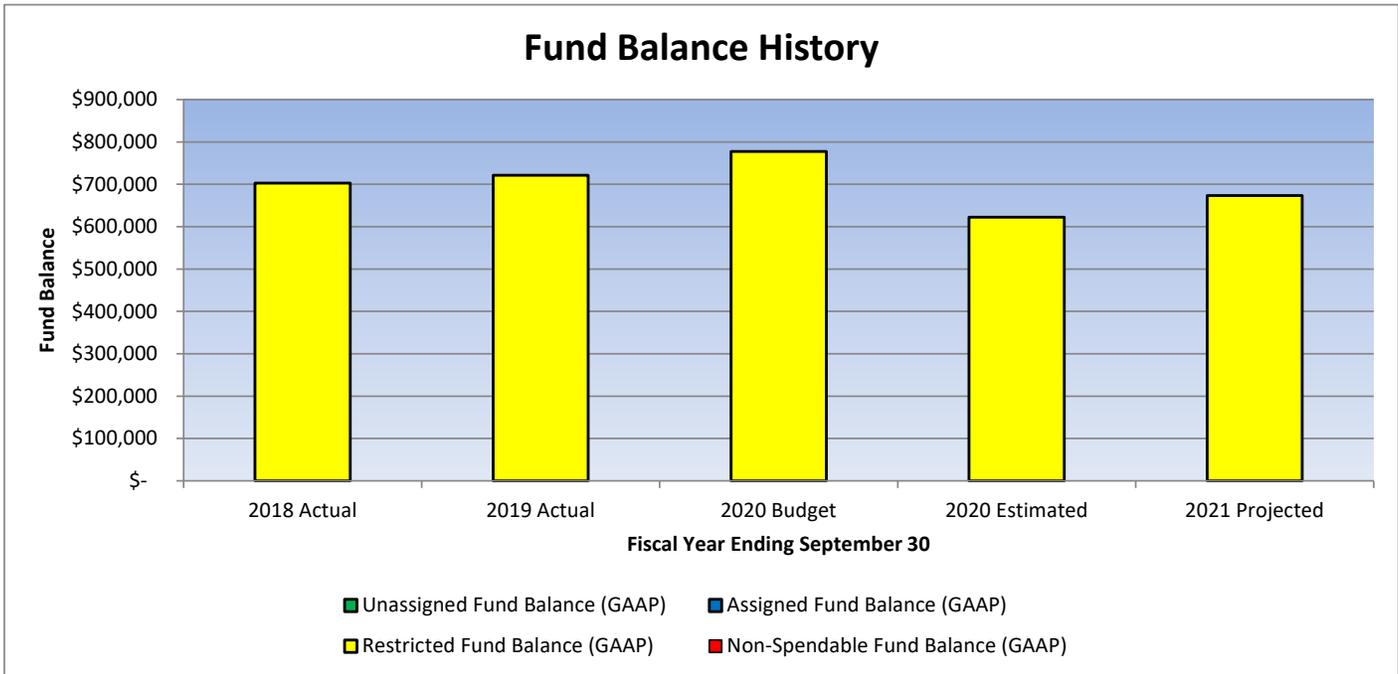
**General Debt Service Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 811,169	\$ 702,808	\$ 721,417	\$ 721,417	\$ 622,417
Revenues ¹	2,155,026	2,812,135	2,838,750	2,668,940	2,815,360
Expenditures	(2,263,386)	(2,793,527)	(2,782,870)	(2,767,940)	(2,764,140)
Net Increase / (Decrease) in Fund Balance	(108,360)	18,608	55,880	(99,000)	51,220
Ending Restricted Fund Balance (Budget)	\$ 702,809	\$ 721,416	\$ 777,297	\$ 622,417	\$ 673,637
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 702,809	\$ 721,416	\$ 777,297	\$ 622,417	\$ 673,637
Adjustment ²	(1)	1	-	-	-
Restricted Fund Balance (GAAP)	702,808	721,417	777,297	622,417	673,637
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 702,808	\$ 721,417	\$ 777,297	\$ 622,417	\$ 673,637

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Property Taxes					
1010 Current Property Tax	\$ 1,848,407	\$ 2,473,111	\$ 2,516,030	\$ 2,411,530	\$ 2,522,940
1050 Delinquent Property Tax	(49,485)	(18,357)	(36,400)	(93,050)	(55,700)
1200 Penalty and Interest	13,667	6,522	8,490	11,200	8,860
Total Property Taxes	1,812,588	2,461,276	2,488,120	2,329,680	2,476,100
Miscellaneous Income					
6050 Interest Income	12,407	20,829	20,600	9,230	9,230
Total Miscellaneous Income	12,407	20,829	20,600	9,230	9,230
Other Financing Sources					
8200 Transfer from WEDC	330,030	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	330,030
General Debt Service Fund	\$ 2,155,026	\$ 2,812,135	\$ 2,838,750	\$ 2,668,940	\$ 2,815,360

**007 - General Debt Service Fund
Expenditures**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Services					
3080 Financial	\$ 1,500	\$ 1,789	\$ 2,500	\$ 2,000	\$ 2,500
Total Services	1,500	1,789	2,500	2,000	2,500
Debt Service					
5012 Principal - 2012 CO	260,000	270,000	280,000	280,000	-
5013 Principal - 2013 GO Ref	1,170,000	1,180,000	1,195,000	1,195,000	1,205,000
5018 Principal - 2018A CO	-	420,000	435,000	435,000	455,000
5031 Principal - 2020 GO Ref	-	-	-	-	220,000
5080 Principal - 2010 GO Ref	475,000	495,000	510,000	510,000	535,000
5120 Bond Issuance Costs	-	-	-	127,840	-
5130 Escrow-2020 GO Bond Ref	-	-	-	4,415,240	-
5512 Interest - 2012 CO	147,200	141,900	135,000	4,200	-
5513 Interest - 2013 GO Ref	71,300	47,800	27,040	27,040	9,040
5518 Interest - 2018A CO	62,261	181,550	165,450	165,450	146,650
5531 Interest - 2020 GO Ref	-	-	-	120,740	180,250
5580 Interest - 2010 GO Ref	76,125	55,488	32,880	32,880	10,700
Total Debt Service	2,261,886	2,791,738	2,780,370	7,313,390	2,761,640
Other Financing Uses					
8310 Other Financing Source	-	-	-	(3,715,000)	-
8320 Bond Premium	-	-	-	(832,450)	-
Total Other Financing Uses	-	-	-	(4,547,450)	-
General Debt Service Fund	\$ 2,263,386	\$ 2,793,527	\$ 2,782,870	\$ 2,767,940	\$ 2,764,140

General Debt Service Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2020				\$ 9,640,000
2020-2021	2,761,638	2,415,000	346,638	7,870,000
2021-2022	1,006,925	710,000	296,925	7,160,000
2022-2023	1,000,625	735,000	265,625	6,425,000
2023-2024	1,007,875	775,000	232,875	5,650,000
2024-2025	1,013,350	815,000	198,350	4,835,000
2025-2026	1,012,175	850,000	162,175	3,985,000
2026-2027	1,012,325	885,000	127,325	3,100,000
2027-2028	1,013,850	920,000	93,850	2,180,000
2028-2029	418,000	350,000	68,000	1,830,000
2029-2030	420,000	370,000	50,000	1,460,000
2030-2031	425,875	395,000	30,875	1,065,000
2031-2032	430,500	420,000	10,500	645,000
Grand Total	<u>\$ 11,523,138</u>	<u>\$ 9,640,000</u>	<u>\$ 1,883,138</u>	<u>\$ -</u>

General Debt Service Fund

General Obligation Refunding Bonds, Series 2020

Bond Amount	\$3,715,000
Date of Issue	1/1/2020
Interest Rate	3
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.

	Payment	Principal	Interest	Principal Balance
9/30/2020				\$ 3,715,000
2020-2021	400,250	220,000	180,250	3,495,000
2021-2022	403,875	235,000	168,875	3,260,000
2022-2023	401,875	245,000	156,875	3,015,000
2023-2024	409,125	265,000	144,125	2,750,000
2024-2025	410,500	280,000	130,500	2,470,000
2025-2026	411,125	295,000	116,125	2,175,000
2026-2027	411,000	310,000	101,000	1,865,000
2027-2028	415,000	330,000	85,000	1,535,000
2028-2029	418,000	350,000	68,000	1,185,000
2029-2030	420,000	370,000	50,000	815,000
2030-2031	425,875	395,000	30,875	420,000
2031-2032	430,500	420,000	10,500	-
Total	\$ 4,957,125	\$ 3,715,000	\$ 1,242,125	\$ -

General Debt Service Fund

Refunding Bonds, Series 2010

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

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

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2020				\$ 535,000
2020-2021	<u>545,700</u>	<u>535,000</u>	<u>10,700</u>	<u>-</u>
Total	<u>\$ 545,700</u>	<u>\$ 535,000</u>	<u>\$ 10,700</u>	<u>\$ -</u>





**Hotel Occupancy Tax Fund
Overview / Statement of Fund Balance**

This fund accounts for:

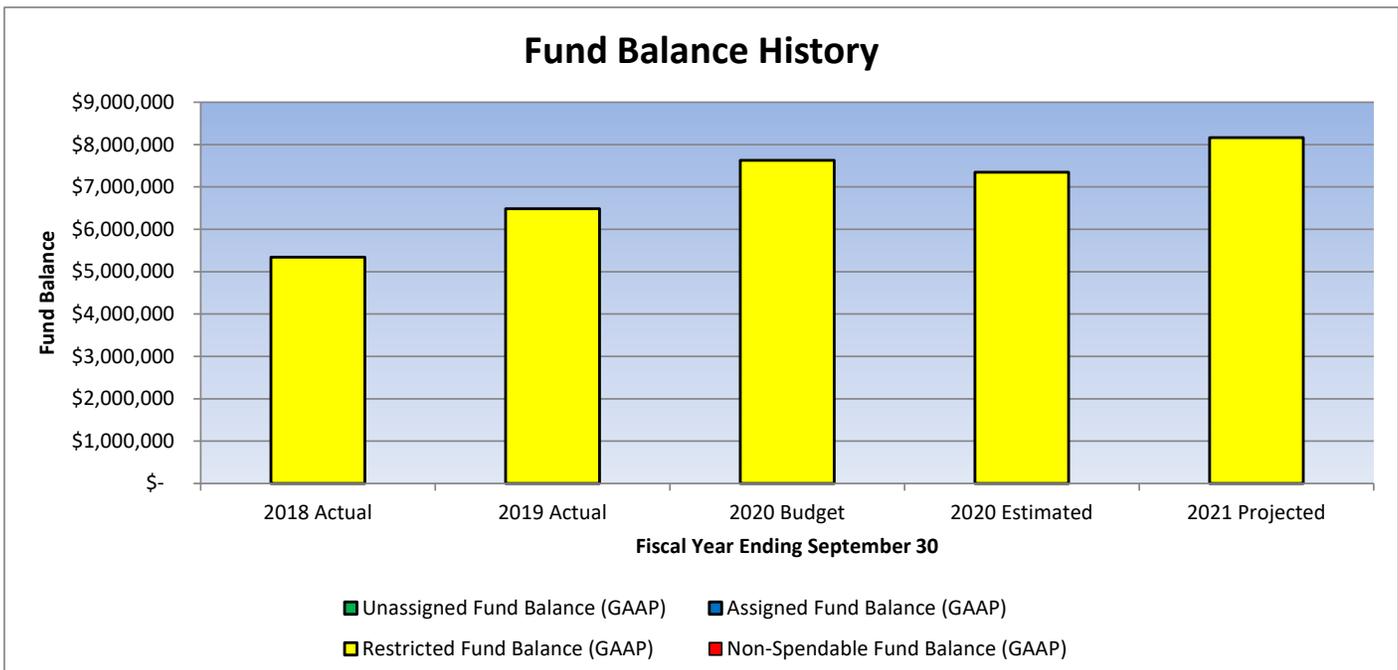
1. Revenues received from the Hotel Occupancy Tax as levied by ordinance 19-01, at the rate of 7% of the room charge.
2. Expenditures as authorized by the Statute (Chapter 156, Tax Code) and approved by City Council to be considered as spent in a manner which directly enhances and promotes tourism and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

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 5,885,809	\$ 5,344,321	\$ 6,486,385	\$ 6,486,385	\$ 7,348,755
Revenues ¹	1,555,952	1,755,901	1,772,770	1,420,680	1,456,390
Expenditures	(2,097,440)	(613,837)	(629,710)	(558,310)	(638,750)
Net Increase / (Decrease) in Fund Balance	(541,488)	1,142,064	1,143,060	862,370	817,640
Ending Restricted Fund Balance (Budget)	\$ 5,344,321	\$ 6,486,385	\$ 7,629,445	\$ 7,348,755	\$ 8,166,395
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 5,344,321	\$ 6,486,385	\$ 7,629,445	\$ 7,348,755	\$ 8,166,395
Adjustment ²	-	-	-	-	-
Restricted Fund Balance (GAAP)	5,344,321	6,486,385	7,629,445	7,348,755	8,166,395
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 5,344,321	\$ 6,486,385	\$ 7,629,445	\$ 7,348,755	\$ 8,166,395

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Franchise & Local Taxes					
2200 Hotel Occupancy Tax	\$ 1,480,689	\$ 1,628,350	\$ 1,650,000	\$ 1,362,400	\$ 1,400,000
Total Franchise & Local Taxes	1,480,689	1,628,350	1,650,000	1,362,400	1,400,000
Miscellaneous Income					
6050 Interest Income	74,785	127,424	122,770	58,250	56,390
6100 Other Income	478	127	-	30	-
Total Miscellaneous Income	75,263	127,551	122,770	58,280	56,390
Hotel Occupancy Tax Fund	\$ 1,555,952	\$ 1,755,901	\$ 1,772,770	\$ 1,420,680	\$ 1,456,390

**011 - Hotel Occupancy Tax Fund
Expenditures**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Supplies					
1400 Office & Postage	\$ 2,664	\$ 3,200	\$ 7,000	\$ 5,000	\$ 6,000
Total Supplies	2,664	3,200	7,000	5,000	6,000
Services					
3105 Advertising	116,148	140,679	190,000	130,000	160,000
3110 Communication	28	-	-	-	-
3190 Dues, Subscriptions, Books	439	400	900	500	800
3360 Lobbying Expense	-	67,156	5,000	-	-
3490 Printing	1,037	11,686	30,000	26,000	26,000
3530 Professional Development	1,724	316	2,000	-	-
3730 Tourism Services	231,000	346,000	346,000	348,000	345,000
3796 HOT Initiatives	1,700,000	-	-	-	-
Total Services	2,050,376	566,237	573,900	504,500	531,800
Other Financing Uses					
8001 Transfer to General Fund	44,400	44,400	48,810	48,810	100,950
Total Other Financing Uses	44,400	44,400	48,810	48,810	100,950
Economic Development	\$ 2,097,440	\$ 613,837	\$ 629,710	\$ 558,310	\$ 638,750

**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

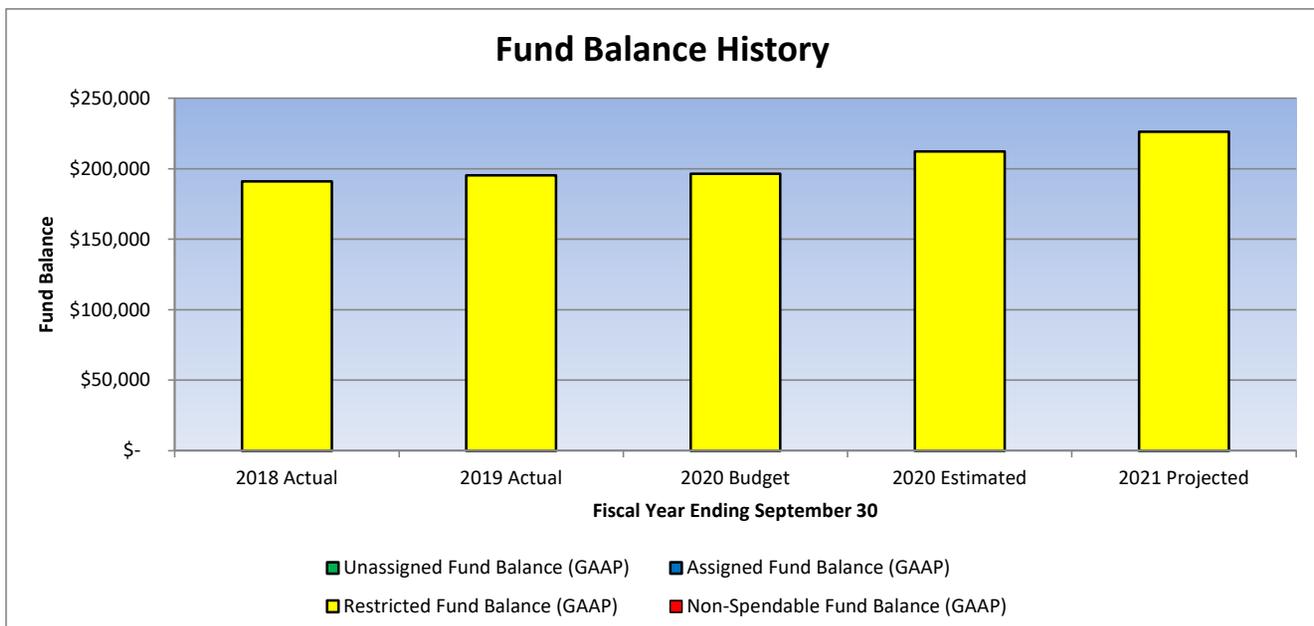
These funds are used to promote judicial efficiency, support school crossing guards and child safety programs, as well as, to provide security for the courtroom and court officers. It is also a revenue source used to enhance and upgrade court technology.

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 179,204	\$ 190,988	\$ 195,399	\$ 195,399	\$ 212,299
Revenues ¹	59,037	59,031	60,110	43,040	54,410
Expenditures	(47,254)	(54,620)	(59,000)	(26,140)	(40,570)
Net Increase / (Decrease) in Fund Balance	11,783	4,411	1,110	16,900	13,840
Ending Restricted Fund Balance (Budget)	\$ 190,987	\$ 195,399	\$ 196,509	\$ 212,299	\$ 226,139
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 190,987	\$ 195,399	\$ 196,509	\$ 212,299	\$ 226,139
Adjustment ²	1	-	-	-	-
Restricted Fund Balance (GAAP)	190,988	195,399	196,509	212,299	226,139
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 190,988	\$ 195,399	\$ 196,509	\$ 212,299	\$ 226,139

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Court Fines & Fees					
4150 Child Safety Fee	\$ 18,774	\$ 19,259	\$ 18,980	\$ 13,360	\$ 16,310
4200 Court Security Fee	15,167	14,167	14,800	5,830	10,000
4250 Judicial Efficiency Fee	2,116	2,269	2,210	4,910	3,590
4300 Court Technology Fee	20,207	18,889	19,720	7,820	13,360
4350 LMCBSF Local Bldg Sec Fund	-	-	-	3,270	3,270
4400 LTPDF Local Truancy Prev	-	-	-	3,340	3,340
4450 LMCTF Local Court Tech Fund	-	-	-	2,670	2,670
4500 LMJF Local Municipal Jury Fund	-	-	-	70	100
Total Court Fines & Fees	56,264	54,584	55,710	41,270	52,640
Miscellaneous Income					
6050 Interest Income	2,773	4,447	4,400	1,770	1,770
Total Miscellaneous Income	2,773	4,447	4,400	1,770	1,770
Municipal Court Sp Rev Fund	\$ 59,037	\$ 59,031	\$ 60,110	\$ 43,040	\$ 54,410

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 11,949	\$ 13,289	\$ 13,700	\$ 6,590	\$ 13,700
0200 Taxes	1,068	1,035	1,230	560	1,230
0310 W/C Insurance	130	132	150	140	150
Total Personnel	13,147	14,456	15,080	7,290	15,080
Supplies					
1350 Miscellaneous Supplies	1,060	344	3,380	830	3,430
Total Supplies	1,060	344	3,380	830	3,430
Services					
3110 Communication	18,825	22,040	19,200	3,720	3,720
3190 Dues, Subscriptions, Books	-	-	240	-	240
3530 Professional Development	434	450	2,000	500	2,000
3590 Public Relations	-	3,492	5,000	-	5,000
3770 Utilities	287	338	500	300	500
3790 Warrant Collection	1,500	1,500	1,600	1,500	1,600
Total Services	21,046	27,820	28,540	6,020	13,060
Other Financing Uses					
8001 Transfer to General Fund	12,000	12,000	12,000	12,000	9,000
Total Other Financing Uses	12,000	12,000	12,000	12,000	9,000
Municipal Court	\$ 47,254	\$ 54,620	\$ 59,000	\$ 26,140	\$ 40,570

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

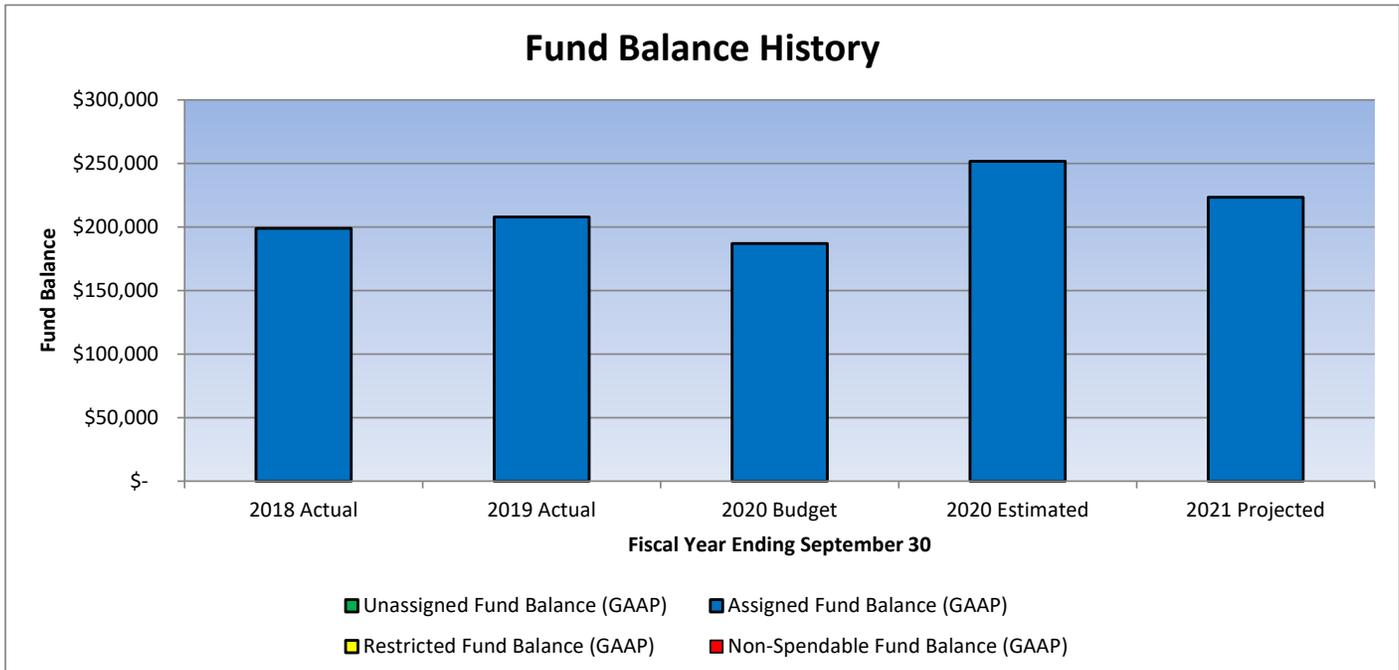
This fund accounts for the receipt of seized funds resulting from narcotics interdiction efforts. Funds can only be spent in those areas considered to be for a law enforcement purpose. This fund is also used to provide an accounting for donations to the Webster Police and Fire Departments. Use of this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

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
Budget Basis:					
Beginning Assigned Fund Balance (GAAP)	\$ 109,794	\$ 198,916	\$ 207,897	\$ 207,897	\$ 251,617
Revenues ¹	100,348	41,170	25,100	71,710	17,720
Expenditures	(11,226)	(32,190)	(46,000)	(27,990)	(46,000)
Net Increase / (Decrease) in Fund Balance	89,122	8,980	(20,900)	43,720	(28,280)
Ending Assigned Fund Balance (Budget)	\$ 198,916	\$ 207,896	\$ 186,997	\$ 251,617	\$ 223,337
Reconciliation to GAAP:					
Ending Assigned Fund Balance (Budget)	\$ 198,916	\$ 207,896	\$ 186,997	\$ 251,617	\$ 223,337
Adjustment ²	-	1	-	-	-
Assigned Fund Balance (GAAP)	198,916	207,897	186,997	251,617	223,337
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 198,916	\$ 207,897	\$ 186,997	\$ 251,617	\$ 223,337

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Miscellaneous Income					
6050 Interest Income	\$ 1,894	\$ 4,696	\$ 4,000	\$ 1,540	\$ 1,620
6150 Police - Federal Funds	72,664	21,322	5,000	-	-
6200 Police - LEOSE Funds	4,464	4,396	4,400	4,300	4,400
6250 Police - State Ch59 (Narcotics)	19,137	7,904	10,000	64,820	10,000
6260 Police - Miscellaneous	950	-	-	100	-
6300 Fire - Donations	270	2,000	750	150	750
6320 Fire - LEOSE Funds	969	852	950	800	950
Total Miscellaneous Income	100,348	41,170	25,100	71,710	17,720
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	20,900	-	28,280
Total Other Financing Sources	-	-	20,900	-	28,280
Public Safety Sp Rev Fund	\$ 100,348	\$ 41,170	\$ 46,000	\$ 71,710	\$ 46,000

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Supplies					
1350 Miscellaneous Supplies	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
Total Supplies	-	-	5,000	-	5,000
Services					
3910 Police Federal Expense	3,544	-	5,000	-	11,000
3915 Police LEOSE Expense	-	2,500	4,000	-	4,000
3920 Police State Ch59 Expense	7,682	25,293	26,000	27,460	20,000
Total Services	11,226	27,793	35,000	27,460	35,000
Police CID	\$ 11,226	\$ 27,793	\$ 40,000	\$ 27,460	\$ 40,000

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
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	1,000	530	1,000
Total Services	-	4,397	2,000	530	2,000
Fire Operations	\$ -	\$ 4,397	\$ 6,000	\$ 530	\$ 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.

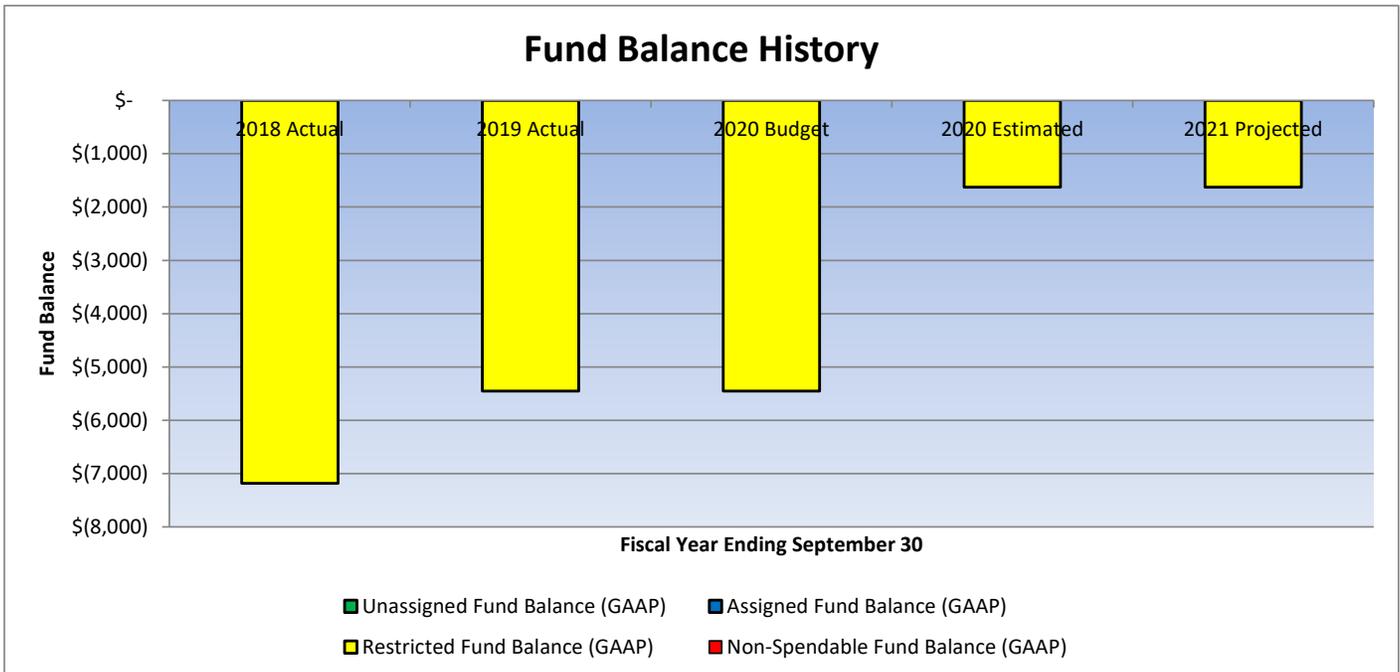
Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ -	\$ (7,185)	\$ (5,455)	\$ (5,455)	\$ (1,625)
Revenues ¹	136,020	57,456	53,000	28,060	-
Expenditures	(143,205)	(55,727)	(53,000)	(24,230)	-
Net Increase / (Decrease) in Fund Balance	(7,185)	1,729	-	3,830	-
Ending Restricted Fund Balance (Budget) ²	\$ (7,185)	\$ (5,456)	\$ (5,455)	\$ (1,625)	\$ (1,625)
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ (7,185)	\$ (5,456)	\$ (5,455)	\$ (1,625)	\$ (1,625)
Adjustment ³	-	1	-	-	-
Restricted Fund Balance (GAAP)	(7,185)	(5,455)	(5,455)	(1,625)	(1,625)
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP) ²	\$ (7,185)	\$ (5,455)	\$ (5,455)	\$ (1,625)	\$ (1,625)

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Intergovernmental					
7025 Federal - Vest Grant	\$ -	\$ -	\$ -	\$ 3,070	\$ -
7107 Federal - CJD Grant	29,239	-	-	-	-
7110 Federal - OCDE Grant	2,619	2,191	9,000	3,990	-
7112 State - ICAC Grant	72,674	7,185	-	-	-
7113 State - HIDTA Grant	5,309	9,415	16,500	-	-
7130 FEMA - AFG Grant	-	24,762	25,000	-	-
7150 Private Grants	-	-	-	21,000	-
Total Intergovernmental	109,841	43,553	50,500	28,060	-
Other Financing Sources					
8201 Transfer from General Fund	26,179	13,904	2,500	-	-
Total Other Financing Sources	26,179	13,904	2,500	-	-
Grant Fund	\$ 136,020	\$ 57,456	\$ 53,000	\$ 28,060	\$ -

**042 - Grant Fund
Expenditures**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Services					
3906 Police - VEST Grant	\$ -	\$ 6,125	\$ -	\$ -	\$ -
3907 Police - CJD Grant	29,239	-	-	-	-
3910 Police - OCDE Task Force	2,619	2,191	9,000	3,990	-
3912 Police - ICAC Task Force	106,038	-	-	-	-
3913 Police - HIDTA Task Force	5,309	11,807	16,500	-	-
3926 Fire - Miscellaneous Grants	-	-	-	20,240	-
3930 Fire - AFG Grant	-	35,603	27,500	-	-
Total Services	143,205	55,727	53,000	24,230	-
Grant Fund	\$ 143,205	\$ 55,727	\$ 53,000	\$ 24,230	\$ -

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

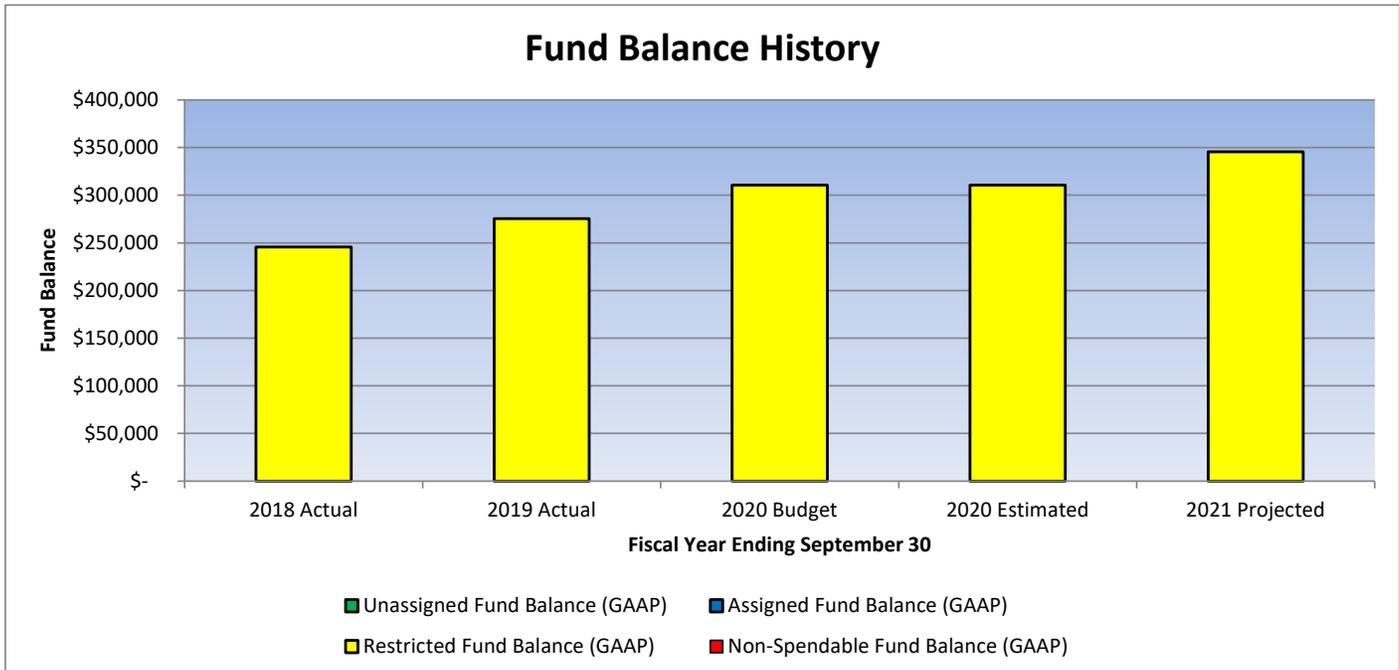
This fund was created to accumulate funds for a public, educational, and government access channel. Funding for this channel is derived from a contribution from local cablevision franchisees in accordance with Chapter 66 of the Texas Utilities Code. These funds can be spent only on capital items used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

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 215,226	\$ 245,568	\$ 275,512	\$ 275,512	\$ 310,512
Revenues ¹	30,342	29,943	35,000	35,000	35,000
Expenditures	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	30,342	29,943	35,000	35,000	35,000
Ending Restricted Fund Balance (Budget)	\$ 245,568	\$ 275,511	\$ 310,512	\$ 310,512	\$ 345,512
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 245,568	\$ 275,511	\$ 310,512	\$ 310,512	\$ 345,512
Adjustment ²	-	1	-	-	-
Restricted Fund Balance (GAAP)	245,568	275,512	310,512	310,512	345,512
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 245,568	\$ 275,512	\$ 310,512	\$ 310,512	\$ 345,512

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Franchise & Local Taxes					
2120 Franchise Tax - Cable	\$ 30,342	\$ 29,943	\$ 35,000	\$ 35,000	\$ 35,000
Total Franchise & Local Taxes	30,342	29,943	35,000	35,000	35,000
PEG Channel Fund	\$ 30,342	\$ 29,943	\$ 35,000	\$ 35,000	\$ 35,000

**043 - PEG Channel Fund
Expenditures**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Services					
3797 PEG Channel Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
Total Services	-	-	-	-	-
PEG Channel	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Utility Fund Overview

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

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

Utility Rate History

Utility Rates

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

Base Rates

	Oct 17 - Sept 18		Oct 18 - Sept 19		Oct 19 - Sept 20		Oct 20 - Sept 21	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
5/8" meter	\$ 6.07	\$ 9.00	\$ 6.17	\$ 9.27	\$ 6.26	\$ 9.55	\$ 6.58	\$ 9.83
3/4" meter	6.68	9.00	6.79	9.27	6.89	9.55	7.24	9.83
1" meter	8.50	9.00	8.64	9.27	8.77	9.55	9.22	9.83
1 1/2" meter	10.93	9.00	11.11	9.27	11.27	9.55	11.85	9.83
2" meter	17.60	9.00	17.90	9.27	18.16	9.55	19.09	9.83
3" meter	66.77	9.00	67.90	9.27	68.87	9.55	72.43	9.83
4" meter	84.98	9.00	86.42	9.27	87.65	9.55	92.18	9.83
6" meter	127.47	9.00	129.63	9.27	131.48	9.55	138.27	9.83
8" meter	153.96	9.00	156.57	9.27	158.76	9.55	166.96	9.83
10" meter	176.03	9.00	179.01	9.27	181.57	9.55	190.95	9.83

Volumetric Rates

	Oct 17 - Sept 18		Oct 18 - Sept 19		Oct 19 - Sept 20		Oct 20 - Sept 21	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
Residential	\$ 3.81	\$ 5.29	\$ 3.81	\$ 5.29	\$ 3.81	\$ 5.29	\$ 4.43	\$ 5.29
Commercial	4.13	5.29	4.13	5.29	4.13	5.29	4.79	5.29
Apartments	4.59	5.29	4.59	5.29	4.59	5.29	5.33	5.29

Residential

Residential customers include single family residences and duplexes served by individual water meters. Apartments and townhomes are excluded. The residential billing rate is \$4.43 (water) / \$5.29 (wastewater) for each 1,000 gallons used over the 2,000 gallon base amount. Wastewater charges are billed in a similar manner as water. However, wastewater consumption is capped based on a winter average (average usage from Nov - Feb of the prior year). An average residential customer with a 5/8" meter would pay \$45.57 per month for 5,000 gallons of water and wastewater use.

Commercial / Apartments

The commercial billing rate is \$4.79 (water) / \$5.29 (wastewater) for each 1,000 gallons used. An average commercial customer with a 2" meter would pay \$855.48 for 82,000 gallons of water and wastewater use.

The apartment billing rate is \$5.33 (water) / \$5.29 (wastewater) for each 1,000 gallons used. An average apartment customer with a 2" meter would pay \$899.76 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.

	<u>Oct 20 - Sept 21</u>
Houses	\$ 1.24 flat rate for all houses
Apartment / Condominium	\$ 0.000733 per sq ft of impervious surface
Nonresidential	\$ 0.000767 per sq ft of impervious surface

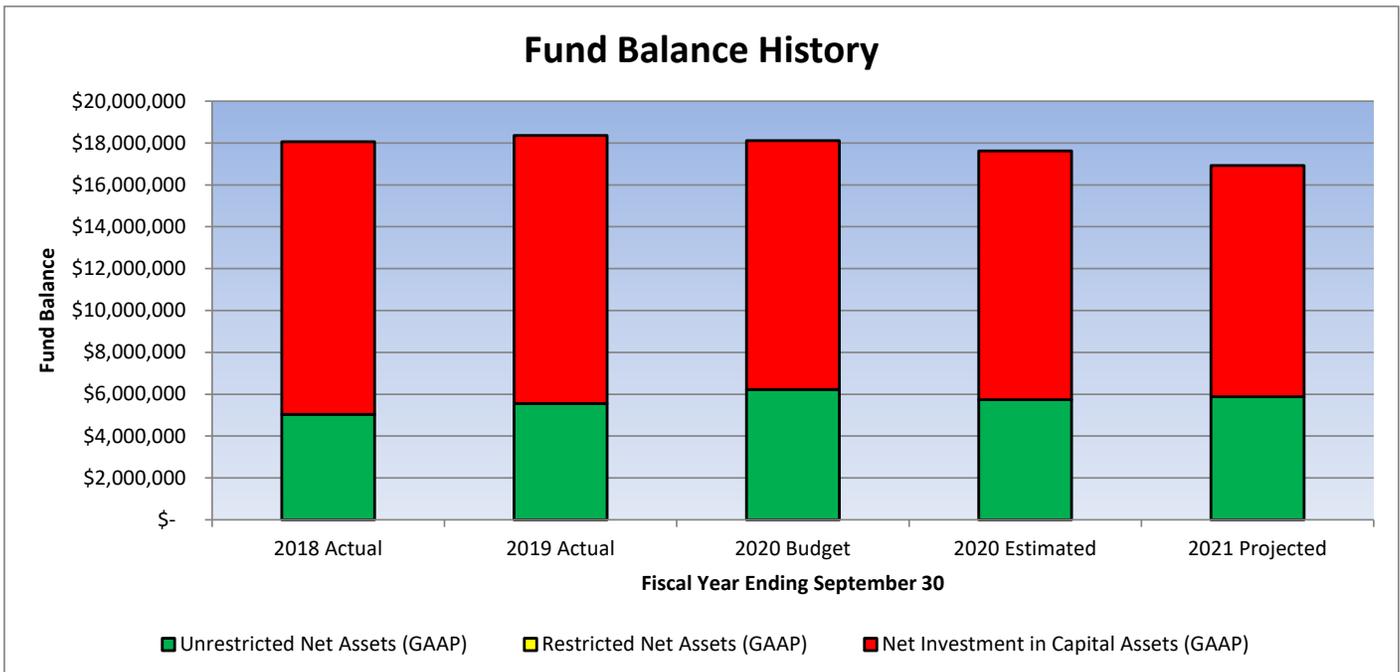
**Utility Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
Budget Basis:					
Beginning Unrestricted Net Assets (GAAP)	\$ 4,610,265	\$ 5,042,139	\$ 5,556,265	\$ 5,556,265	\$ 5,730,945
Revenues ¹	6,900,271	6,168,317	6,478,800	5,989,110	6,501,260
Expenses	(8,292,177)	(5,588,547)	(5,809,780)	(5,814,430)	(6,348,710)
Net Increase / (Decrease) in Net Assets	(1,391,906)	579,770	669,020	174,680	152,550
Ending Unrestricted Net Assets (Budget)	\$ 3,218,359	\$ 5,621,909	\$ 6,225,285	\$ 5,730,945	\$ 5,883,495
Reconciliation to GAAP:					
Ending Unrestricted Net Assets (Budget)	\$ 3,218,359	\$ 5,621,909	\$ 6,225,285	\$ 5,730,945	\$ 5,883,495
Adjustment ²	1,823,780	(65,644)	-	-	-
Unrestricted Net Assets (GAAP)	5,042,139	5,556,265	6,225,285	5,730,945	5,883,495
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	13,018,702	12,797,235	11,887,409	11,887,409	11,035,871
Total Fund Balance (GAAP)	\$ 18,060,841	\$ 18,353,500	\$ 18,112,694	\$ 17,618,354	\$ 16,919,366

Notes:

¹ Excludes Use of Prior Years' Fund Balance

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

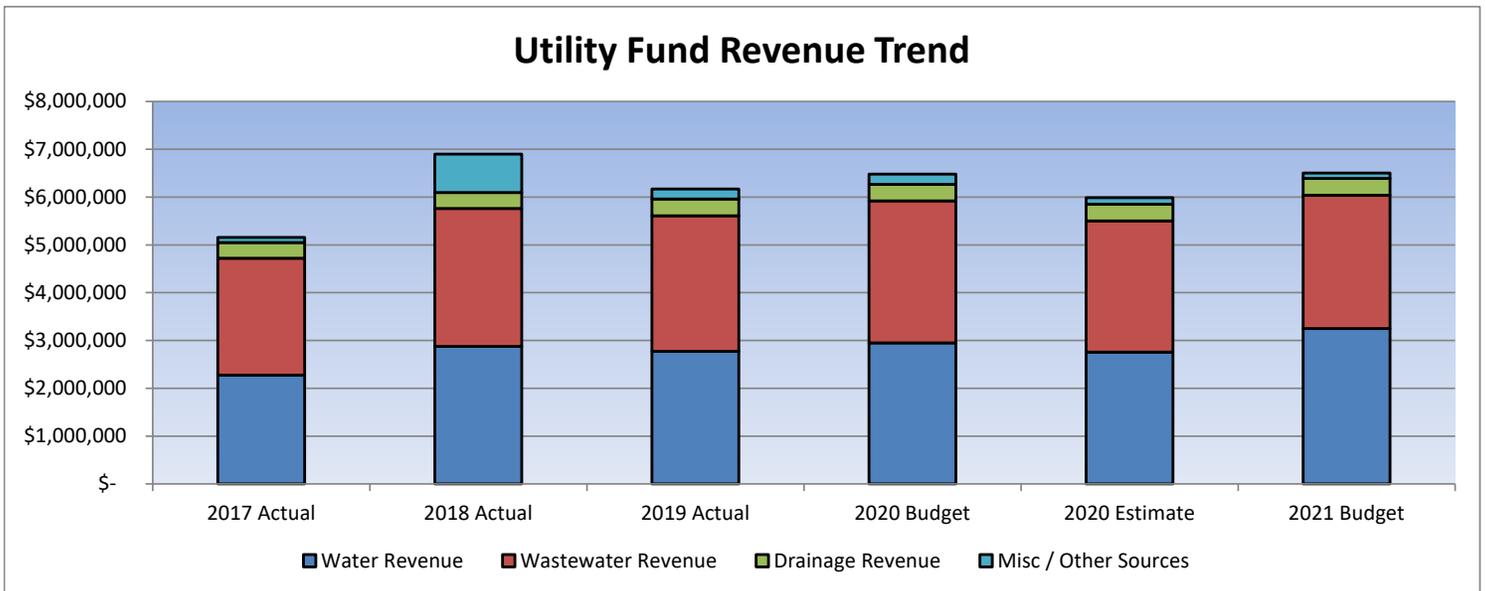


Utility Fund Recap

	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Revenues					
Water Revenue	\$ 2,875,813	\$ 2,776,908	\$ 2,948,950	\$ 2,758,990	\$ 3,250,640
Wastewater Revenue	2,884,502	2,832,787	2,969,690	2,743,670	2,786,380
Other Fees	66,632	54,827	72,140	49,480	58,090
Drainage Fees	334,895	349,740	349,540	352,390	352,970
Miscellaneous Income	106,910	154,054	138,480	84,580	53,180
Other Financing Sources	631,520	-	-	-	-
Total Revenue	6,900,271	6,168,317	6,478,800	5,989,110	6,501,260
Expenses					
Water Division	3,807,687	2,793,553	2,915,820	2,892,470	3,220,340
Wastewater Division	4,212,533	2,353,822	2,617,620	2,652,660	2,753,270
Drainage Division	271,957	441,172	276,340	269,300	375,100
Total Expenses	8,292,177	5,588,546	5,809,780	5,814,430	6,348,710
Net Income / (Loss)	\$ (1,391,906)	\$ 579,771	\$ 669,020	\$ 174,680	\$ 152,550

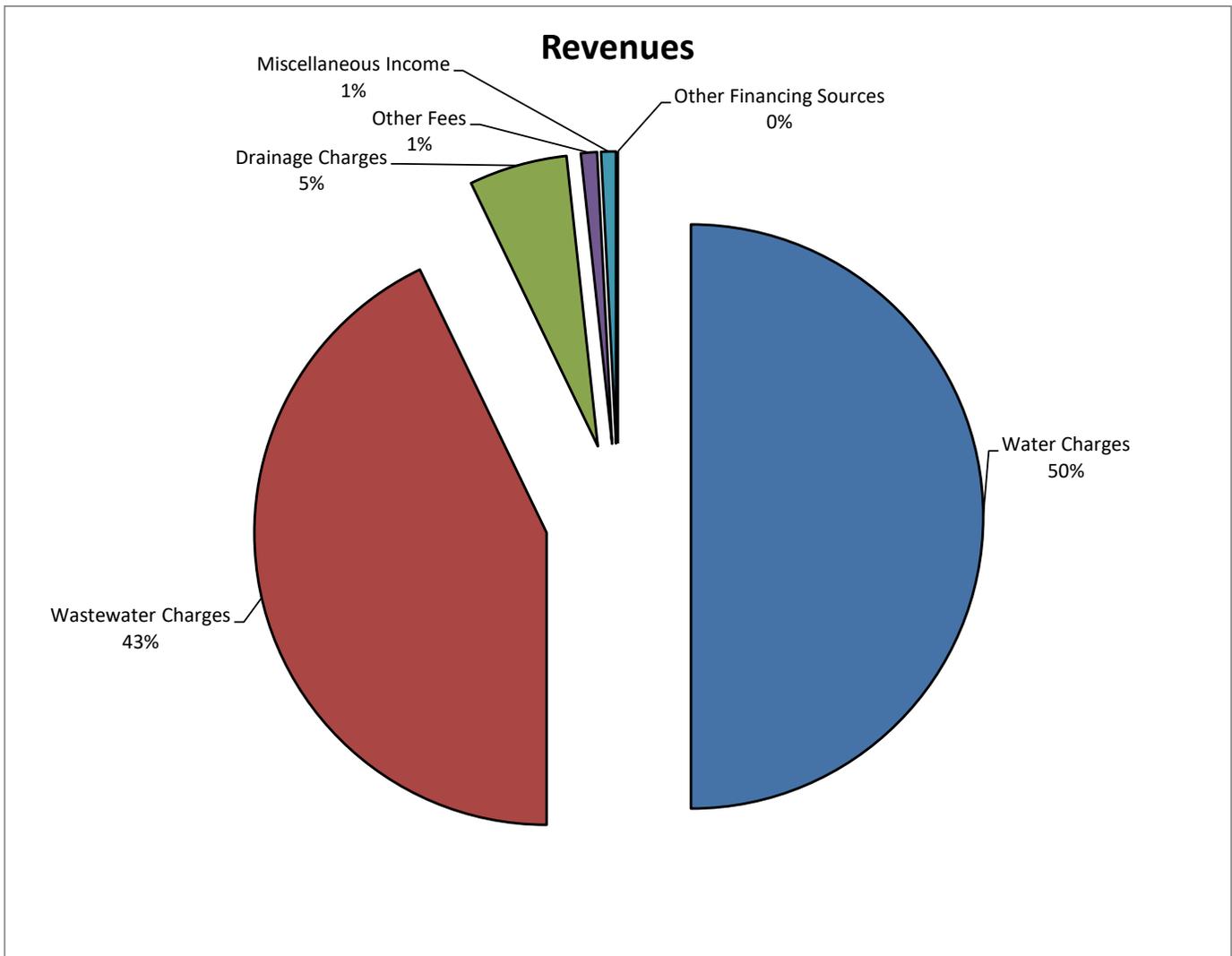
Utility Fund Revenue Trend

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Revenues						
Water Revenue	\$ 2,277,066	\$ 2,875,813	\$ 2,776,908	\$ 2,948,950	\$ 2,758,990	\$ 3,250,640
Wastewater Revenue	2,441,428	2,884,502	2,832,787	2,969,690	2,743,670	2,786,380
Drainage Revenue	327,824	334,895	349,740	349,540	352,390	352,970
Misc / Other Sources	109,309	805,061	208,882	210,620	134,060	111,270
Total Revenue	\$ 5,155,627	\$ 6,900,271	\$ 6,168,317	\$ 6,478,800	\$ 5,989,110	\$ 6,501,260



Distribution of Utility Fund Revenues

Water Charges	\$ 3,250,640	50.0%
Wastewater Charges	2,786,380	42.9%
Drainage Charges	352,970	5.4%
Other Fees	58,090	0.9%
Miscellaneous Income	53,180	0.8%
Other Financing Sources	-	0.0%
Total	\$ 6,501,260	100.0%

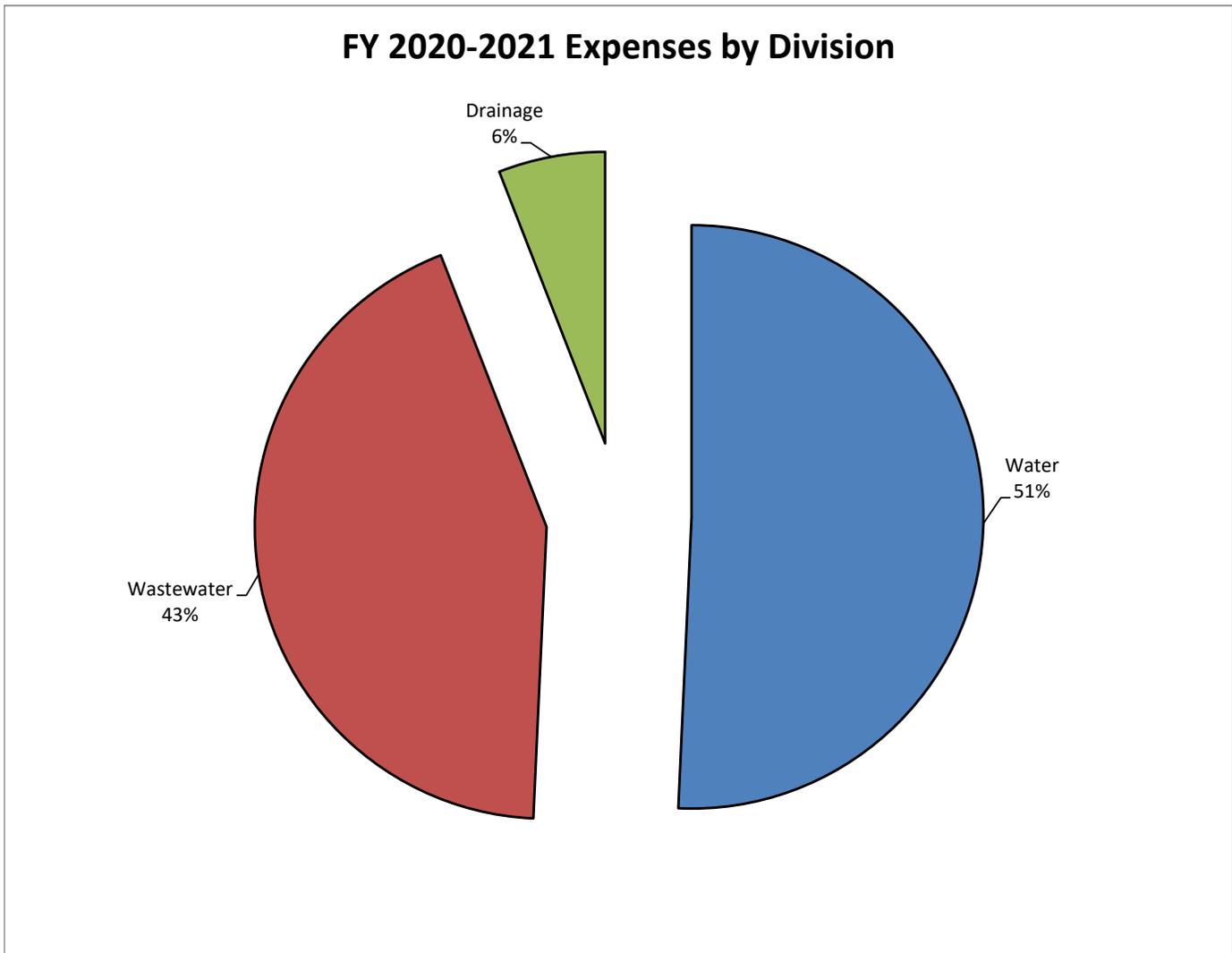


**002 - Utility Fund
Revenues**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Charges for Service					
5100 Water-Residential Revenue	\$ 196,227	\$ 184,298	\$ 217,800	\$ 210,700	\$ 192,320
5110 Water-Apartment Revenue	943,804	898,562	918,850	933,510	1,066,850
5120 Water-Commercial Revenue	1,728,636	1,687,845	1,805,020	1,598,950	1,982,210
5130 Water-Other Revenue	7,146	6,204	7,280	15,830	9,260
Water Charges Subtotal	2,875,813	2,776,908	2,948,950	2,758,990	3,250,640
5150 Sewer-Residential Revenue	165,193	176,024	190,910	194,230	187,150
5160 Sewer-Apartment Revenue	1,101,896	1,051,907	1,069,890	1,081,430	972,670
5170 Sewer-Commercial Revenue	1,617,413	1,604,856	1,708,890	1,468,010	1,626,560
Wastewater Charges Subtotal	2,884,502	2,832,787	2,969,690	2,743,670	2,786,380
5200 Water & Sewer Taps	33,930	29,194	39,760	11,660	27,450
5300 Penalties / Reconnect Fees	32,702	25,633	32,380	37,820	30,640
Taps & Penalties Subtotal	66,632	54,827	72,140	49,480	58,090
5400 Drainage-Houses	10,224	11,040	10,940	11,560	11,570
5410 Drainage-Apts & Condos	54,836	56,828	56,430	58,000	58,060
5420 Drainage-Non-Residential	269,835	281,873	282,170	282,830	283,340
Drainage Charges Subtotal	334,895	349,740	349,540	352,390	352,970
Total Charges for Service	6,161,842	6,014,263	6,340,320	5,904,530	6,448,080
Miscellaneous Income					
6050 Interest Income	78,894	96,270	120,000	70,050	36,850
6070 Unrealized Gain / Loss	8,645	46,400	-	-	-
6100 Other Income	19,371	11,384	18,480	14,530	16,330
Total Miscellaneous Income	106,910	154,054	138,480	84,580	53,180
Other Financing Sources					
8135 Transfer from Debt Svc Rsrv Fund	631,520	-	-	-	-
Total Other Financing Sources	631,520	-	-	-	-
Utility Fund	\$ 6,900,271	\$ 6,168,317	\$ 6,478,800	\$ 5,989,110	\$ 6,501,260

**002 - Utility Fund
Division Summary**

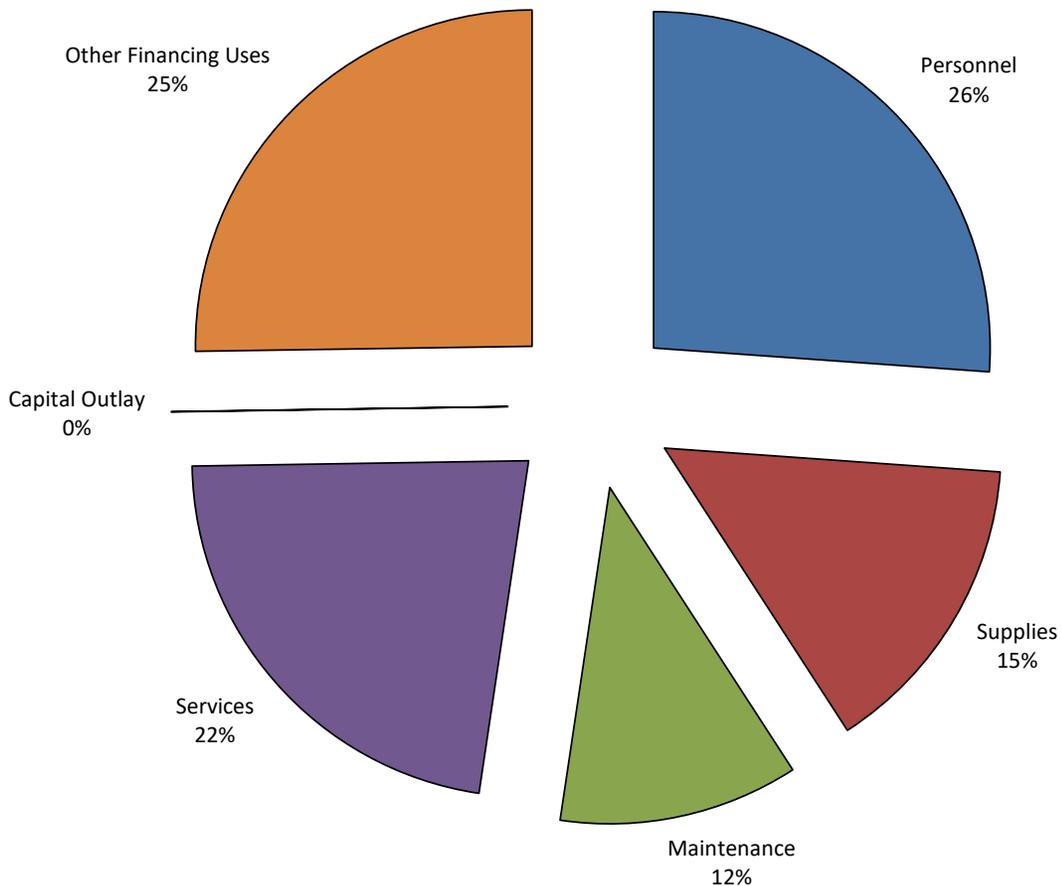
	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Utility Fund					
Water	\$ 3,807,687	\$ 2,793,553	\$ 2,915,820	\$ 2,892,470	\$ 3,220,340
Wastewater	4,212,533	2,353,822	2,617,620	2,652,660	2,753,270
Drainage	271,957	441,172	276,340	269,300	375,100
Utility Fund	\$ 8,292,177	\$ 5,588,546	\$ 5,809,780	\$ 5,814,430	\$ 6,348,710



**002 - Utility Fund
Category Summary**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
0000 Personnel	\$ 1,392,331	\$ 1,447,877	\$ 1,529,050	\$ 1,466,530	\$ 1,658,940
1000 Supplies	590,881	849,696	857,240	923,440	934,670
2000 Maintenance	1,051,096	1,101,009	1,124,800	1,108,560	730,600
3000 Services	567,582	601,414	782,960	805,170	1,421,230
7000 Capital Outlay	139,736	29,300	5,000	-	1,000
8000 Other Financing Uses	4,550,551	1,559,250	1,510,730	1,510,730	1,602,270
Utility Fund	\$ 8,292,177	\$ 5,588,546	\$ 5,809,780	\$ 5,814,430	\$ 6,348,710

FY 2020-2021 Expenses by Category



**002 - Utility Fund
Line Item Detail**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 882,127	\$ 924,468	\$ 967,430	\$ 956,940	\$ 1,032,420
0150 Overtime	28,600	39,292	35,730	28,450	39,730
0200 Taxes	68,625	71,100	79,630	75,160	85,800
0250 Retirement	157,675	169,031	178,930	176,370	192,460
0300 Group Insurance	230,702	219,092	240,810	204,730	282,270
0310 W/C Insurance	12,957	12,448	14,070	13,290	14,570
0320 Disability Insurance	4,779	5,313	6,050	5,190	4,890
0900 Other Post Employment Benefits	6,866	7,134	6,400	6,400	6,800
Total Personnel	1,392,331	1,447,877	1,529,050	1,466,530	1,658,940
Supplies					
1100 Chemical	57,011	72,609	67,000	67,840	69,250
1400 Office & Postage	13,485	11,241	11,300	13,550	11,300
1600 Safety & Health	8,700	8,057	6,900	4,670	7,700
1650 Shop Supplies	7,893	10,717	15,500	11,610	9,500
1700 Small Tools & Equipment	13,919	11,313	12,500	11,300	27,000
1800 Surface Water Fees	467,864	714,230	713,330	800,000	788,330
1850 Uniform & Apparel	1,985	1,627	1,900	1,860	1,900
1900 Vehicle & Eqpt. Supplies	20,025	19,902	28,810	12,610	19,690
Total Supplies	590,881	849,696	857,240	923,440	934,670
Maintenance					
2050 Building Maintenance	7,322	2,736	58,900	64,010	12,400
2100 Property Maintenance	242	41,116	55,500	79,140	16,000
2200 Machine & Eqpt. Maintenance	21,232	9,296	14,600	12,870	16,200
2450 Vehicle Maintenance	18,139	15,046	18,500	5,980	18,500
2500 Collection System Maintenance	240,323	225,653	167,000	163,260	137,000
2550 Lift Station Maintenance	111,730	136,716	165,000	165,000	125,000
2600 Treatment Plant Maintenance	449,559	387,151	272,000	285,740	135,000
2650 Water System Maintenance	196,037	217,934	247,500	202,810	216,000
2900 Service Contracts	6,511	65,361	125,800	129,750	54,500
Total Maintenance	1,051,096	1,101,009	1,124,800	1,108,560	730,600

002 - Utility Fund
Line Item Detail

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Services					
3110 Communication	11,431	13,872	18,280	16,120	19,700
3130 Consultant / Prof. Services	29,158	57,141	195,800	188,980	820,340
3170 Disposal	82,714	95,156	86,000	135,000	135,200
3190 Dues, Subscriptions, Books	555	600	600	600	600
3310 General Insurance	61,770	63,723	61,710	70,160	61,710
3460 Regulatory Services	38,078	37,993	37,450	37,500	37,550
3530 Professional Development	30,930	20,084	28,500	24,550	28,500
3630 Rentals	154	-	350	-	200
3650 Collection/Analysis	67,854	67,366	95,630	79,660	78,630
3750 Uniform Service	4,994	5,081	5,620	5,080	6,020
3770 Utilities	217,770	202,512	212,020	188,540	189,750
3780 Water Charges	16,525	19,816	17,360	35,340	18,240
3880 Information Technology	5,650	18,070	23,640	23,640	24,790
Total Services	567,582	601,414	782,960	805,170	1,421,230
Capital Outlay					
7200 Machine & Equipment	139,736	29,300	-	-	-
7300 New Tap Installation	-	-	5,000	-	1,000
Total Capital Outlay	139,736	29,300	5,000	-	1,000
Other Financing Uses					
8001 Transfer to General Fund	250,000	250,000	250,000	250,000	500,000
8003 Transfer to Utility I&S Fund	2,006,557	507,600	509,820	509,820	506,870
8008 Transfer to Equipment Repl Fund	100,430	206,250	155,510	155,510	-
8015 Transfer to Construction Fund	188,690	-	-	-	-
8035 Transfer to Debt Svc Rsrv Fund	-	595,400	595,400	595,400	595,400
8036 Transfer to 2018 CO Fund	2,004,874	-	-	-	-
Other Financing Uses	4,550,551	1,559,250	1,510,730	1,510,730	1,602,270
Utility Fund	\$ 8,292,177	\$ 5,588,546	\$ 5,809,780	\$ 5,814,430	\$ 6,348,710

FY 2020-21 Capital Expenses

Utility Fund

Water

7300	New taps	\$	1,000
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	Utility Fund	\$	<u>1,000</u>
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Utility Fund

DIVISIONS

Water
Wastewater
Drainage

MISSION

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

SIGNIFICANT UTILITY ACHIEVEMENTS DURING FY 2019-2020

- Continued the meter upgrade and replacement program
- Rehabilitated Lift station #4
- Replaced the control panel for the SCADA system
- Repaired the concrete paving at the service center on Magnolia Street

City Council Goals That Are Addressed In The FY 2020-2021 Annual Budget	Water	Wastewater	Drainage
OS1 – Maintain a strong, fiscally sustainable organization	✓	✓	✓

Water

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

OS1: Maintain a strong, fiscally sustainable organization

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

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

Goal: Ensure optimal operating conditions are maintained

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

Goal: Continue the water meter change-out program

Action Item: Modernize metering equipment as meters are replaced

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

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

<u>WORKLOAD MEASURES</u>	<u>2018-2019 ACTUAL</u>	<u>2019-2020 BUDGET</u>	<u>2019-2020 ESTIMATE</u>	<u>2020-2021 BUDGET</u>
Average number of active meter reads per month	1,488	1,640	1,521	1,580
Linear feet of water line maintained	299,088	297,000	306,972	319,000
Average daily flow (gallons)	1,520,000	1,815,000	1,678,000	1,815,000

PERFORMANCE MEASURES

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

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 393,470	\$ 411,881	\$ 433,500	\$ 426,980	\$ 424,190
0150 Overtime	15,187	23,873	16,730	12,660	16,730
0200 Taxes	30,865	31,979	35,880	33,510	35,530
0250 Retirement	70,815	76,382	80,310	78,960	79,150
0300 Group Insurance	114,833	100,627	123,630	101,940	136,840
0310 W/C Insurance	6,617	5,957	6,620	6,250	6,130
0320 Disability Insurance	2,233	2,393	2,730	2,530	2,020
0900 Other Post-Employment Benefits	3,242	3,532	3,000	3,000	3,000
Total Personnel	637,262	656,622	702,400	665,830	703,590
Supplies					
1100 Chemical	1,617	2,088	1,000	2,440	2,000
1400 Office & Postage	6,682	6,159	6,300	6,500	6,300
1600 Safety & Health	3,580	3,978	3,000	2,500	3,500
1650 Shop Supplies	4,886	6,134	6,000	5,380	6,000
1700 Small Tools & Equipment	8,016	8,308	8,500	8,000	20,500
1800 Surface Water	467,864	714,230	713,330	800,000	788,330
1850 Uniform & Apparel	552	442	500	500	500
1900 Vehicle & Eqpt. Supplies	9,915	8,326	14,010	6,840	9,230
Total Supplies	503,111	749,664	752,640	832,160	836,360
Maintenance					
2050 Building Maintenance	3,952	119	10,400	15,510	5,400
2100 Property Maintenance	-	13	21,000	20,410	1,000
2200 Machine & Eqpt. Maintenance	10,415	4,624	4,400	6,220	6,000
2450 Vehicle Maintenance	7,404	3,607	6,500	3,120	6,500
2650 Water System Maintenance	196,037	217,934	247,500	202,810	216,000
2900 Service Contracts	6,511	63,463	75,800	82,950	44,250
Total Maintenance	224,319	289,761	365,600	331,020	279,150
Services					
3110 Communication	6,232	6,882	9,430	5,600	9,450
3130 Consultant / Prof. Services	5,701	33,891	10,800	3,980	306,800
3190 Dues, Subscriptions, Books	185	200	200	200	200
3310 General Insurance	16,086	24,002	16,070	16,970	16,070
3460 Regulatory Services	18,882	20,613	19,900	20,320	20,000
3530 Professional Development	15,218	12,839	14,000	14,000	14,000
3630 Rentals	90	-	100	-	100
3650 Collection / Analysis	9,951	10,989	21,630	11,180	4,630
3750 Uniform Service	2,958	3,111	3,460	3,030	3,460
3770 Utilities	36,001	32,338	35,100	28,690	28,230
3880 Information Technology	2,830	9,040	11,820	11,820	12,400
Total Services	114,134	153,905	142,510	115,790	415,340

002 - Utility Fund / Water (82504-00)

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Capital Outlay					
7200 Machine & Equipment	139,736	-	-	-	-
7300 New Tap Installation	-	-	5,000	-	1,000
Total Capital Outlay	139,736	-	5,000	-	1,000
Other Financing Uses					
8001 Transfer to General Fund	125,000	125,000	125,000	125,000	250,000
8003 Transfer to Utility I&S Fund	25,091	141,030	142,650	142,650	139,500
8008 Transfer to Eqpt Repl Fund	34,160	82,170	84,620	84,620	-
8035 Transfer to Debt Svc Rsrv Fund	-	595,400	595,400	595,400	595,400
8036 Transfer to 2018B CO Fund	2,004,874	-	-	-	-
Total Other Financing Uses	2,189,125	943,600	947,670	947,670	984,900
Water	\$ 3,807,687	\$ 2,793,553	\$ 2,915,820	\$ 2,892,470	\$ 3,220,340



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 2020-2021

OS1: Maintain a strong, fiscally sustainable organization

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

Action Item: Collect bacteriological samples of wastewater discharge

Goal: Ensure optimal operating conditions are maintained

Action Item: Rehabilitate two wastewater lift stations

Goal: Enhance compliance with all wastewater regulations

Action Item: Increase after-hours sampling of discharge

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

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

<u>WORKLOAD MEASURES</u>	2018-2019	2019-2020	2019-2020	2020-2021
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of lift stations maintained	19	20	19	20
Linear feet of wastewater lines maintained	188,578	188,936	189,246	193,000
Average gallons treated per day	1,300,000	1,340,000	1,200,000	1,340,000
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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 376,766	\$ 394,689	\$ 409,880	\$ 402,200	\$ 411,060
0150 Overtime	11,629	11,603	17,000	9,730	17,000
0200 Taxes	29,345	30,118	33,740	31,450	34,190
0250 Retirement	67,183	71,287	76,140	73,710	76,840
0300 Group Insurance	81,666	84,990	84,000	72,950	94,640
0310 W/C Insurance	4,729	4,872	5,570	5,260	5,280
0320 Disability Insurance	1,889	2,226	2,540	1,940	1,920
0900 Other Post-Employment Benefits	2,861	2,772	2,600	2,600	2,600
Total Personnel	576,068	602,557	631,470	599,840	643,530
Supplies					
1100 Chemical	54,632	69,783	65,000	65,000	65,000
1400 Office & Postage	4,467	4,174	4,000	6,050	4,000
1600 Safety & Health	3,570	3,033	3,000	1,660	3,000
1650 Shop Supplies	2,009	3,327	8,500	5,230	2,500
1700 Small Tools & Equipment	5,027	2,198	3,000	2,500	3,000
1850 Uniform & Apparel	952	696	900	700	900
1900 Vehicle & Eqpt. Supplies	5,003	6,143	8,350	2,270	6,430
Total Supplies	75,660	89,356	92,750	83,410	84,830
Maintenance					
2050 Building Maintenance	3,371	2,617	48,500	48,500	7,000
2100 Property Maintenance	242	41,103	34,500	58,730	15,000
2200 Machine & Eqpt. Maintenance	10,651	4,628	10,000	6,590	10,000
2450 Vehicle Maintenance	5,131	4,168	5,000	1,400	5,000
2500 Collection System Maintenance	208,094	67,938	137,000	133,260	107,000
2550 Lift station Maintenance	111,730	136,716	165,000	165,000	125,000
2600 Treatment Plant Maintenance	449,559	387,151	272,000	285,740	135,000
2900 Service Contracts	-	1,898	50,000	46,800	10,250
Total Maintenance	788,777	646,218	722,000	746,020	414,250
Services					
3110 Communication	3,791	5,586	7,350	9,110	8,250
3130 Consultant / Prof. Services	20,750	4,200	180,000	180,000	508,540
3170 Disposal	82,714	95,156	86,000	135,000	135,200
3190 Dues, Subscriptions, Books	185	200	200	200	200
3310 General Insurance	45,684	39,721	45,640	53,190	45,640
3460 Regulatory Services	19,096	17,279	17,450	17,080	17,450
3530 Professional Development	10,557	4,239	10,000	9,050	10,000
3630 Rentals	64	-	250	-	100
3650 Collection / Analysis	57,903	56,377	74,000	68,480	74,000
3750 Uniform Service	1,644	1,563	1,760	1,620	1,760
3770 Utilities	181,769	170,175	176,920	159,850	161,520
3780 Water Charges	16,525	19,816	17,360	35,340	18,240
3880 Information Technology	2,820	9,030	11,820	11,820	12,390
Total Services	443,502	423,341	628,750	680,740	993,290

002 - Utility Fund / Wastewater (82505-00)

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Capital Outlay					
7200 Machine & Equipment	-	29,300	-	-	-
Total Capital Outlay	-	29,300	-	-	-
Other Financing Uses					
8001 Transfer to General Fund	125,000	125,000	125,000	125,000	250,000
8003 Transfer to Utility I&S Fund	1,981,466	366,570	367,170	367,170	367,370
8008 Transfer to Eqpt Repl Fund	33,370	71,480	50,480	50,480	-
8015 Transfer to Wtr/Swr Constr Fund	188,690	-	-	-	-
Total Other Financing Uses	2,328,526	563,050	542,650	542,650	617,370
Wastewater	\$ 4,212,533	\$ 2,353,822	\$ 2,617,620	\$ 2,652,660	\$ 2,753,270



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 2020-2021

OS1: Maintain a strong, fiscally sustainable organization

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

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

Goal: Ensure compliance with all storm water regulations

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

Goal: Sustain the quality of the City's watershed

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

SIGNIFICANT CHANGES IN THE FY 2020-2021 BUDGET

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

<u>WORKLOAD MEASURES</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of catch basins maintained	845	860	847	860
Linear feet of storm drains maintained	174,983	177,534	176,246	179,000
Total area of impervious surface (acres)	1,071	975	1,085	1,145

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
Total Employees (Full-Time Equivalents)	2.00	2.00	2.00	3.00

002 - Utility Fund / Drainage (82508-00)

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 111,892	\$ 117,898	\$ 124,050	\$ 127,760	\$ 197,170
0150 Overtime	1,784	3,815	2,000	6,060	6,000
0200 Taxes	8,415	9,003	10,010	10,200	16,080
0250 Retirement	19,677	21,362	22,480	23,700	36,470
0300 Group Insurance	34,203	33,475	33,180	29,840	50,790
0310 W/C Insurance	1,612	1,619	1,880	1,780	3,160
0320 Disability Insurance	656	694	780	720	950
0900 Other Post-Employment Benefits	762	831	800	800	1,200
Total Personnel	179,001	188,697	195,180	200,860	311,820
Supplies					
1100 Chemical	762	738	1,000	400	2,250
1400 Office & Postage	2,337	908	1,000	1,000	1,000
1600 Safety & Health	1,550	1,046	900	510	1,200
1650 Shop Supplies	998	1,256	1,000	1,000	1,000
1700 Small Tools & Equipment	876	807	1,000	800	3,500
1850 Uniform & Apparel	481	489	500	660	500
1900 Vehicle & Eqpt. Supplies	5,106	5,432	6,450	3,500	4,030
Total Supplies	12,110	10,677	11,850	7,870	13,480
Maintenance					
2200 Machine & Eqpt. Maintenance	167	44	200	60	200
2450 Vehicle Maintenance	5,604	7,271	7,000	1,460	7,000
2500 Stormwater Coll. System Maint	32,229	157,715	30,000	30,000	30,000
Total Maintenance	38,000	165,030	37,200	31,520	37,200
Services					
3110 Communication	1,408	1,404	1,500	1,410	2,000
3130 Consultant / Prof. Services	2,708	19,050	5,000	5,000	5,000
3190 Dues, Subscriptions, Books	185	200	200	200	200
3460 Regulatory Services	100	100	100	100	100
3530 Professional Development	5,154	3,007	4,500	1,500	4,500
3750 Uniform Service	392	407	400	430	800
Total Services	9,946	24,168	11,700	8,640	12,600
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	32,900	52,600	20,410	20,410	-
Total Other Financing Uses	32,900	52,600	20,410	20,410	-
Drainage	\$ 271,957	\$ 441,172	\$ 276,340	\$ 269,300	\$ 375,100

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

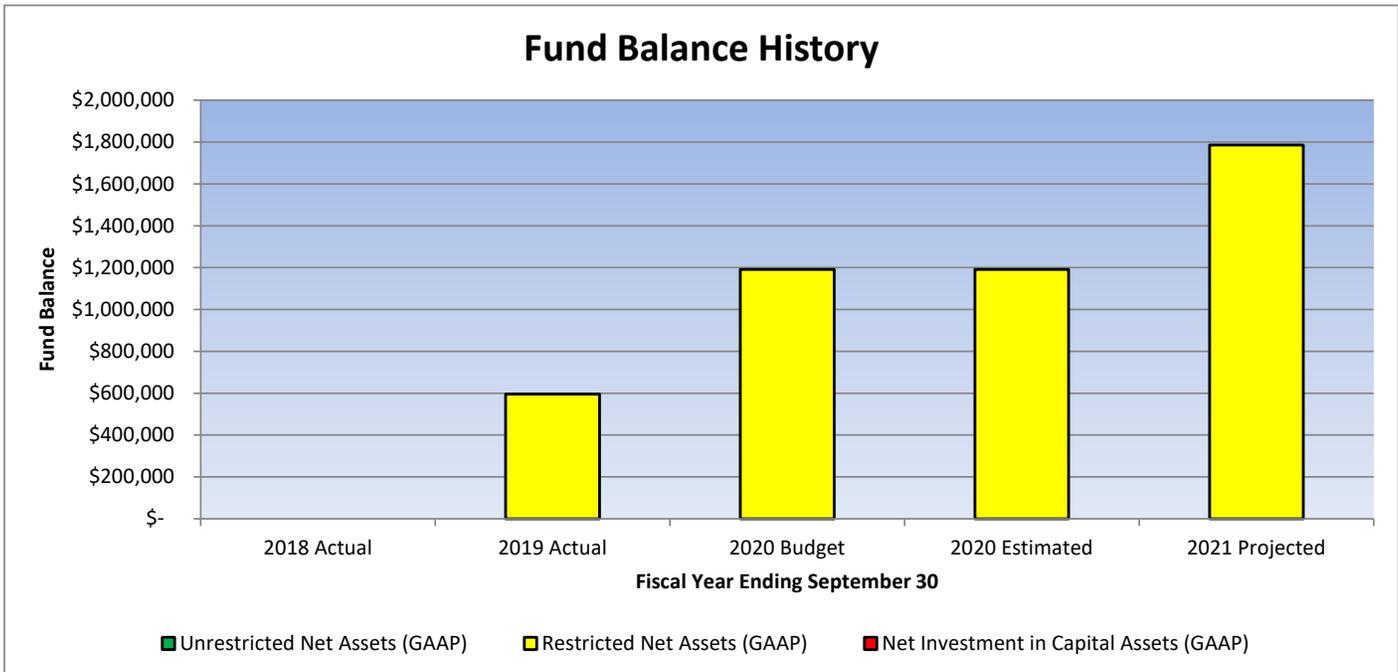
Beginning in FY 2017-18, revenue that is collected prior to the issuance of debt for the 42" water line replacement project will be deposited into the Debt Service Reserve Fund for the sole purpose of building a reserve for bond issues related to major infrastructure.

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ 631,520	\$ -	\$ 595,400	\$ 595,400	\$ 1,190,800
Revenues ¹	-	595,400	595,400	595,400	595,400
Expenses	(631,520)	-	-	-	-
Net Increase / (Decrease) in Fund Balance	(631,520)	595,400	595,400	595,400	595,400
Ending Restricted Net Assets (Budget)	\$ -	\$ 595,400	\$ 1,190,800	\$ 1,190,800	\$ 1,786,200
Reconciliation to GAAP:					
Ending Restricted Net Assets (Budget)	\$ -	\$ 595,400	\$ 1,190,800	\$ 1,190,800	\$ 1,786,200
Adjustment ²	-	-	-	-	-
Restricted Net Assets (GAAP)	-	595,400	1,190,800	1,190,800	1,786,200
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	-	\$ 595,400	\$ 1,190,800	\$ 1,190,800	\$ 1,786,200

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
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
Expenses**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Other Financing Uses					
8002 Transfer to Utility Fund	\$ 631,520	\$ -	\$ -	\$ -	\$ -
Total Other Financing Uses	631,520	-	-	-	-
Utility Debt Svc Reserve Fund	\$ 631,520	\$ -	\$ -	\$ -	\$ -

Utility Interest and Sinking Fund Overview

The Utility Interest & Sinking Fund is used for the accumulation of resources and for the payment of the City's utility debt, primarily revenue bonds. The utility rates adopted by the City Council must be sufficient to recover both current year and, if necessary, anticipated future debt obligations.

Long-term debt at September 30, 2020 is comprised of the following debt issues:

Description	Principal
Certificates of Obligation, Series 2018B	\$ 1,840,000
Total Certificates of Obligation	\$ 1,840,000
General Obligation Refunding Bonds, Series 2014	3,340,000
Total General Obligation Bonds	\$ 3,340,000
Total Utility Long-Term Debt	\$ 5,180,000

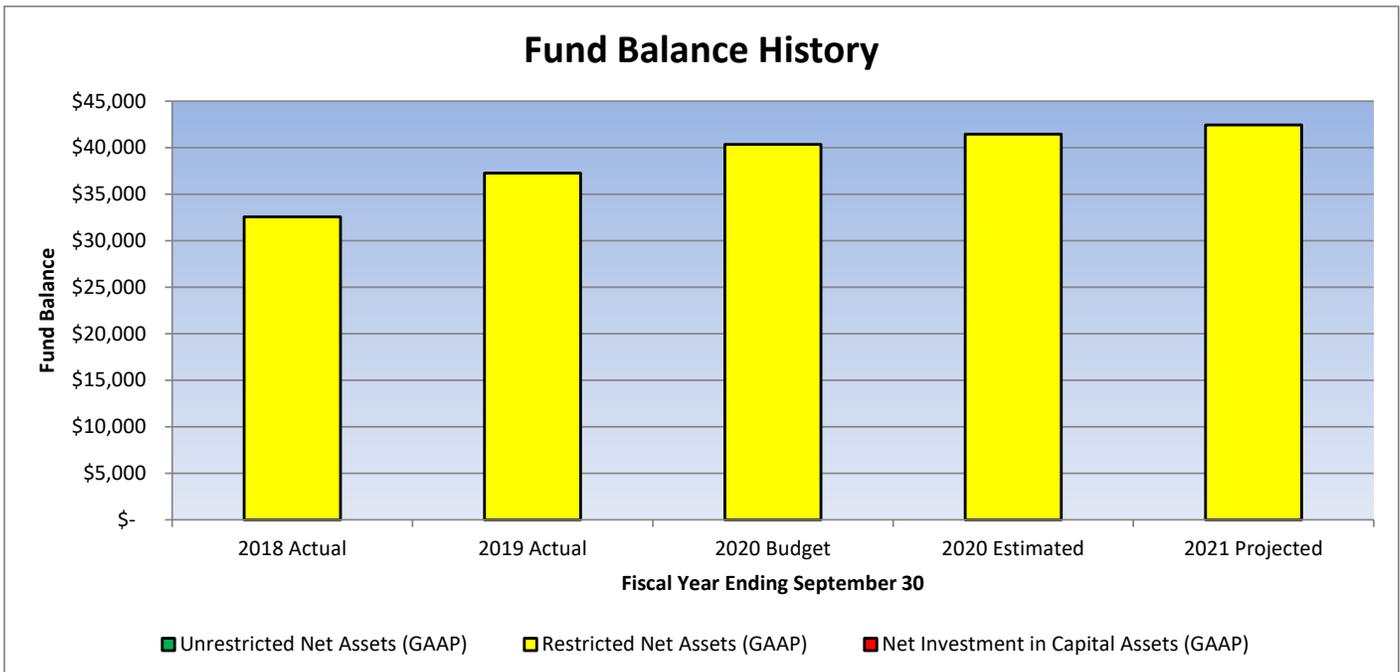
**Utility Interest and Sinking Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ 32,350	\$ 32,573	\$ 37,267	\$ 37,267	\$ 41,447
Revenues ¹	2,008,823	510,720	512,900	512,800	507,870
Expenses	(2,008,600)	(506,027)	(509,820)	(508,620)	(506,870)
Net Increase / (Decrease) in Fund Balance	223	4,693	3,080	4,180	1,000
Ending Restricted Net Assets (Budget)	\$ 32,573	\$ 37,266	\$ 40,347	\$ 41,447	\$ 42,447
Reconciliation to GAAP:					
Ending Restricted Net Assets (Budget)	\$ 32,573	\$ 37,266	\$ 40,347	\$ 41,447	\$ 42,447
Adjustment ²	-	1	-	-	-
Restricted Net Assets (GAAP)	32,573	37,267	40,347	41,447	42,447
Unrestricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	32,573	\$ 37,267	\$ 40,347	\$ 41,447	\$ 42,447

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Miscellaneous Income					
6050 Interest Income	\$ 2,266	\$ 3,120	\$ 3,080	\$ 2,980	\$ 1,000
Total Miscellaneous Income	2,266	3,120	3,080	2,980	1,000
Other Financing Sources					
8102 Transfer from Utility Fund	2,006,557	507,600	509,820	509,820	506,870
Total Other Financing Sources	2,006,557	507,600	509,820	509,820	506,870
Utility Interest & Sinking Fund	\$ 2,008,823	\$ 510,720	\$ 512,900	\$ 512,800	\$ 507,870

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

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Services					
3080 Financial	\$ 3,150	\$ 639	\$ 2,200	\$ 1,000	\$ 2,200
Total Services	3,150	639	2,200	1,000	2,200
Debt Service					
5003 Principal - 2008 W&S Rev Bonds	1,560,000	-	-	-	-
5005 Principal - 2014 GO Ref Bonds	225,000	235,000	245,000	245,000	255,000
5019 Principal - 2018B CO	-	65,000	70,000	70,000	70,000
5503 Interest - 2008 W&S Rev Bonds	55,896	-	-	-	-
5505 Interest - 2014 GO Ref Bonds	139,463	130,463	121,070	121,070	111,270
5519 Interest - 2018B CO	25,091	74,925	71,550	71,550	68,400
Total Debt Service	2,005,450	505,388	507,620	507,620	504,670
Utility Interest & Sinking Fund	\$ 2,008,600	\$ 506,027	\$ 509,820	\$ 508,620	\$ 506,870

Utility Interest & Sinking Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2020				\$ 5,180,000
2020-2021	504,663	325,000	179,663	4,855,000
2021-2022	506,563	340,000	166,563	4,515,000
2022-2023	502,863	350,000	152,863	4,165,000
2023-2024	503,863	365,000	138,863	3,800,000
2024-2025	509,875	385,000	124,875	3,415,000
2025-2026	502,475	390,000	112,475	3,025,000
2026-2027	504,825	405,000	99,825	2,620,000
2027-2028	501,675	415,000	86,675	2,205,000
2028-2029	503,175	430,000	73,175	1,775,000
2029-2030	503,845	445,000	58,845	1,330,000
2030-2031	504,105	460,000	44,105	870,000
2031-2032	138,800	110,000	28,800	760,000
2032-2033	139,588	115,000	24,588	645,000
2033-2034	140,475	120,000	20,475	525,000
2034-2035	141,188	125,000	16,188	400,000
2035-2036	141,725	130,000	11,725	270,000
2036-2037	142,088	135,000	7,088	135,000
2037-2038	137,363	135,000	2,363	-
Grand Total	<u>\$ 6,529,154</u>	<u>\$ 5,180,000</u>	<u>\$ 1,349,154</u>	<u>\$ -</u>

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

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

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

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2020				\$ 1,840,000
2020-2021	138,400	70,000	68,400	1,770,000
2021-2022	140,500	75,000	65,500	1,695,000
2022-2023	142,400	80,000	62,400	1,615,000
2023-2024	139,200	80,000	59,200	1,535,000
2024-2025	140,900	85,000	55,900	1,450,000
2025-2026	137,500	85,000	52,500	1,365,000
2026-2027	139,000	90,000	49,000	1,275,000
2027-2028	140,300	95,000	45,300	1,180,000
2028-2029	141,400	100,000	41,400	1,080,000
2029-2030	142,300	105,000	37,300	975,000
2030-2031	138,100	105,000	33,100	870,000
2031-2032	138,800	110,000	28,800	760,000
2032-2033	139,588	115,000	24,588	645,000
2033-2034	140,475	120,000	20,475	525,000
2034-2035	141,188	125,000	16,188	400,000
2035-2036	141,725	130,000	11,725	270,000
2036-2037	142,088	135,000	7,088	135,000
2037-2038	137,363	135,000	2,363	-
Total	\$ 2,521,227	\$ 1,840,000	\$ 681,227	\$ -

Utility Interest & Sinking Fund

General Obligation Refunding Bonds, Series 2014

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

Purpose: Proceeds from the sale of the Bonds will be used for (i) refunding a portion of the City's outstanding Water and Sewer System Revenue Bonds, Series 2006, and (ii) paying the costs of issuing the bonds.

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2020				\$ 3,340,000
2020-2021	366,263	255,000	111,263	3,085,000
2021-2022	366,063	265,000	101,063	2,820,000
2022-2023	360,463	270,000	90,463	2,550,000
2023-2024	364,663	285,000	79,663	2,265,000
2024-2025	368,975	300,000	68,975	1,965,000
2025-2026	364,975	305,000	59,975	1,660,000
2026-2027	365,825	315,000	50,825	1,345,000
2027-2028	361,375	320,000	41,375	1,025,000
2028-2029	361,775	330,000	31,775	695,000
2029-2030	361,545	340,000	21,545	355,000
2030-2031	366,005	355,000	11,005	-
Total	\$ 4,007,925	\$ 3,340,000	\$ 667,925	\$ -



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.

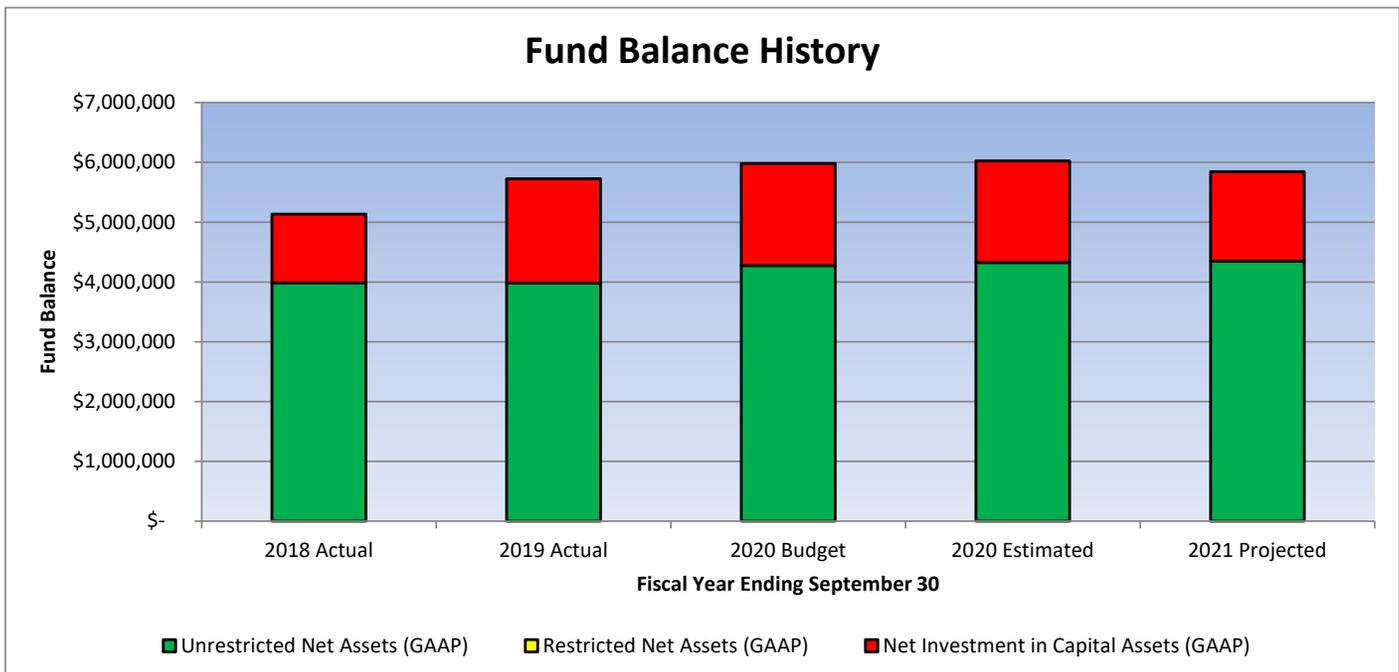
In FY 2020-21, a total of \$0 will be transferred into this fund from other divisions. Divisions within the General Fund will transfer \$0 (0% of full annual replacement amount). The Utility Fund will transfer \$0 (0% of full annual replacement amount). The Information Technology Fund will transfer \$0 (0% of full annual replacement amount).

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 3,513,410	\$ 3,984,102	\$ 3,980,896	\$ 3,980,896	\$ 4,322,866
Revenues ¹	794,378	1,292,773	888,040	892,940	36,760
Expenses	(373,506)	(1,295,980)	(594,000)	(550,970)	(14,000)
Net Increase / (Decrease) in Fund Balance	420,872	(3,207)	294,040	341,970	22,760
Ending Unrestricted Net Assets (Budget)	\$ 3,934,282	\$ 3,980,895	\$ 4,274,936	\$ 4,322,866	\$ 4,345,626
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ 3,934,282	\$ 3,980,895	\$ 4,274,936	\$ 4,322,866	\$ 4,345,626
Adjustment ²	49,820	1	-	-	-
Unrestricted Net Assets (GAAP)	3,984,102	3,980,896	4,274,936	4,322,866	4,345,626
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	1,149,115	1,745,780	1,702,461	1,702,461	1,496,970
Total Fund Balance (GAAP)	5,133,217	5,726,676	5,977,397	6,025,327	5,842,596

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Miscellaneous Income					
6050 Interest Income	\$ 51,262	\$ 72,873	\$ 60,000	\$ 43,830	\$ 36,760
6070 Unrealized Gain / Loss	(39)	28,306	-	-	-
6100 Other Income	10,900	90,197	-	20,570	-
6120 Insurance Reimbursements	-	-	-	500	-
6150 Sale of City Assets	42,395	101,278	-	-	-
Total Miscellaneous Income	104,518	292,653	60,000	64,900	36,760
Other Financing Sources					
8101 Transfer from General Fund	587,430	788,070	666,730	666,730	-
8102 Transfer from Utility Fund	100,430	206,250	155,510	155,510	-
8145 Transfer from Info Tech Fund	2,000	5,800	5,800	5,800	-
Total Other Financing Sources	689,860	1,000,120	828,040	828,040	-
Equipment Replacement Fund	\$ 794,378	\$ 1,292,773	\$ 888,040	\$ 892,940	\$ 36,760

**008 - Equipment Replacement Fund
Expenses**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Capital Outlay					
7250 City Manager - Vehicles	\$ 38,934	\$ 30,897	\$ -	\$ -	\$ -
7250 CD Admin - Vehicles	-	-	28,000	24,490	-
7250 CD Recreation - Vehicles	65,927	-	-	-	-
7250 PW Admin - Vehicles	22,154	35,528	35,000	26,810	-
7200 PW Maint - Machine & Eqpt.	-	10,980	12,000	10,980	-
7250 PW Maint - Vehicles	-	108,405	-	-	-
7200 PW Parks - Machine & Eqpt.	36,453	-	-	-	14,000
7250 PW Parks - Vehicles	-	82,005	-	-	-
7250 PD Admin - Vehicles	83,068	110,207	64,000	49,490	-
7250 PD CID - Vehicles	-	298,266	42,000	39,590	-
7250 PD Patrol - Vehicles	67,564	193,761	363,000	350,050	-
7250 Fire Prevention - Vehicles	-	52,113	-	-	-
7250 Fire Operations - Vehicles	-	131,159	-	-	-
7200 Water - Machine & Eqpt.	-	130,971	50,000	6,670	-
7250 Water - Vehicles	30,591	83,885	-	42,890	-
7250 Wastewater - Vehicles	-	27,802	-	-	-
7250 Info Tech - Vehicles	28,816	-	-	-	-
Total Capital Outlay	373,506	1,295,980	594,000	550,970	14,000
Equipment Replacement Fund	\$ 373,506	\$ 1,295,980	\$ 594,000	\$ 550,970	\$ 14,000

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

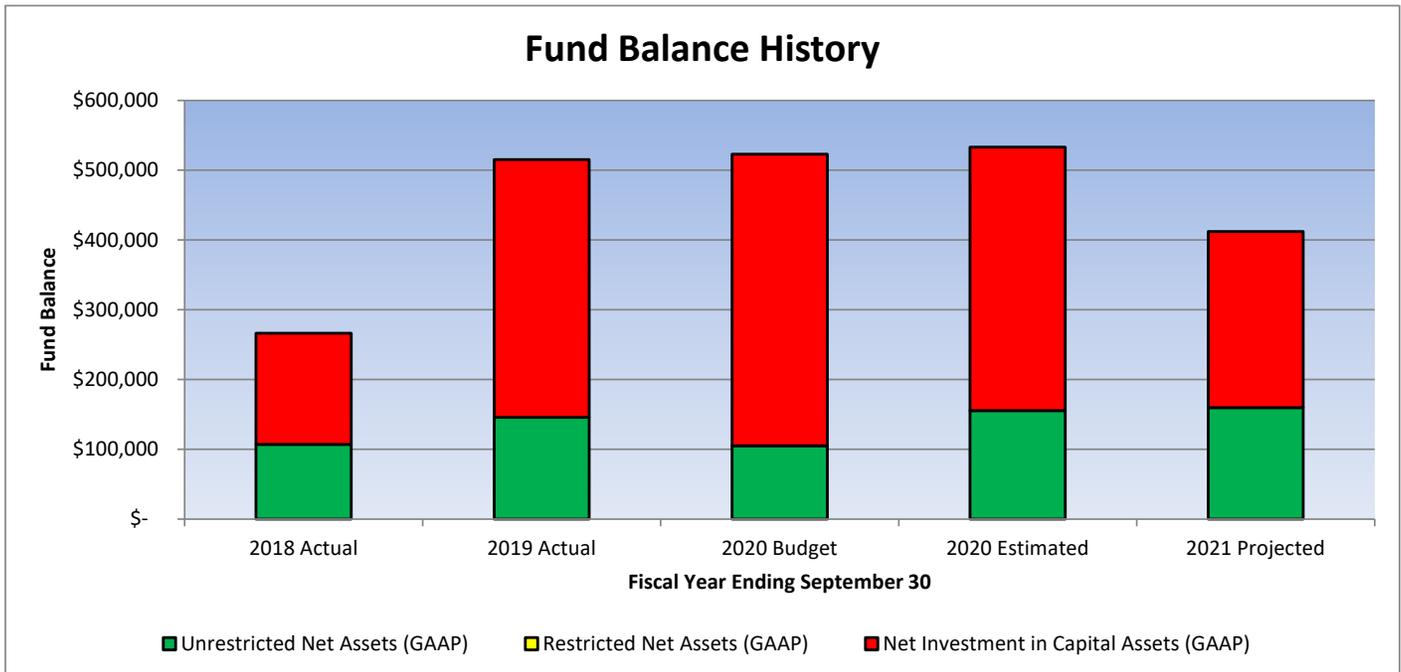
The Information Technology Fund is an internal service fund used to account for all costs of providing general information technology services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 255,064	\$ 107,205	\$ 145,776	\$ 145,776	\$ 155,556
Revenues ¹	851,801	988,574	761,490	755,870	735,890
Expenses	(972,596)	(964,138)	(802,020)	(746,090)	(731,600)
Net Increase / (Decrease) in Net Assets	(120,795)	24,436	(40,530)	9,780	4,290
Ending Unrestricted Net Assets (Budget)	\$ 134,269	\$ 131,641	\$ 105,246	\$ 155,556	\$ 159,846
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ 134,269	\$ 131,641	\$ 105,246	\$ 155,556	\$ 159,846
Adjustment ²	(27,064)	14,135	-	-	-
Unrestricted Net Assets (GAAP)	107,205	145,776	105,246	155,556	159,846
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	159,048	369,653	417,947	377,447	252,500
Total Fund Balance (GAAP)	\$ 266,253	\$ 515,429	\$ 523,193	\$ 533,003	\$ 412,346

Notes:

¹ Excludes Use of Prior Years' Fund Balance

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



045 - Information Technology Fund
Revenues

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Charges for Service					
5600 IT Services - General Fund	\$ 839,880	\$ 961,860	\$ 728,940	\$ 728,940	\$ 707,810
5610 IT Services - Utility Fund	5,650	18,070	23,640	23,640	24,790
Total Charges for Service	845,530	979,930	752,580	752,580	732,600
Miscellaneous Income					
6050 Interest Income	6,271	8,644	8,910	3,290	3,290
Total Miscellaneous Income	6,271	8,644	8,910	3,290	3,290
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	40,530	-	-
Total Other Financing Sources	-	-	40,530	-	-
Information Technology Fund	\$ 851,801	\$ 988,574	\$ 802,020	\$ 755,870	\$ 735,890

FY 2020-21 Capital Expenses

Information Technology Fund

Information Technology

7100	Wireless network system	\$	5,500
7100	SQL database and operating system		15,000
7100	Office 365 licenses		12,000
7100	Cisco Call Manager and Call Unity upgrade		11,000
7100	Video server upgrades		22,900

Information Technology Fund \$ 66,400



Information Technology Fund

DIVISIONS

Information Technology

MISSION

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

SIGNIFICANT INFORMATION TECHNOLOGY ACHIEVEMENTS DURING FY 2019-2020

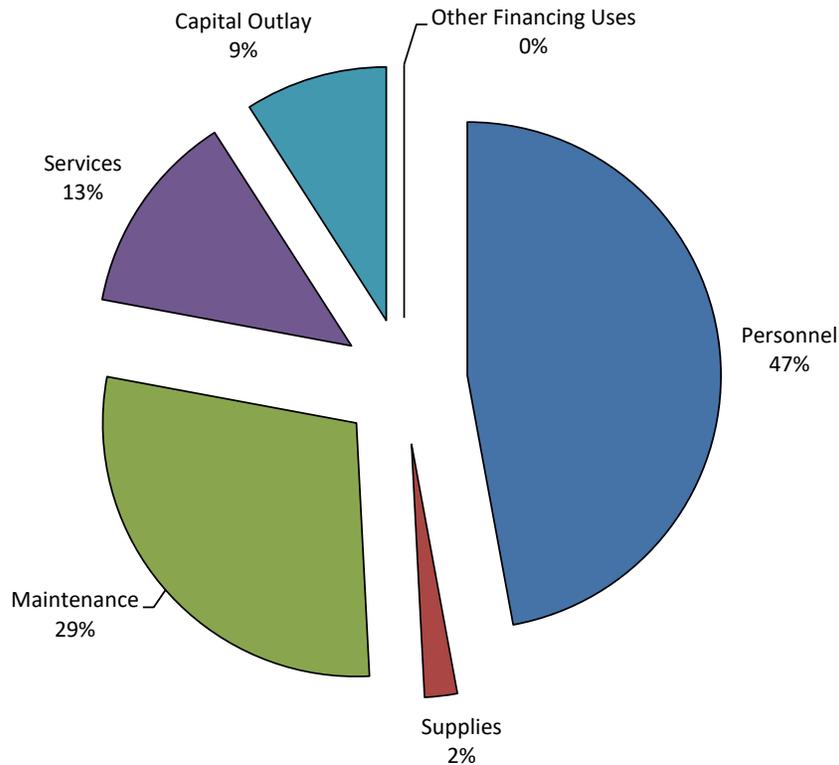
- Upgraded to Microsoft Office 365
- Conducted a network security audit
- Improved network security with changes recommended by audit
- Upgraded the building security system

<h2 style="margin: 0;">City Council Goals That Are Addressed In The FY 2020-2021 Annual Budget</h2>	Information Technology
OS1 – Maintain a strong, fiscally sustainable organization	↓

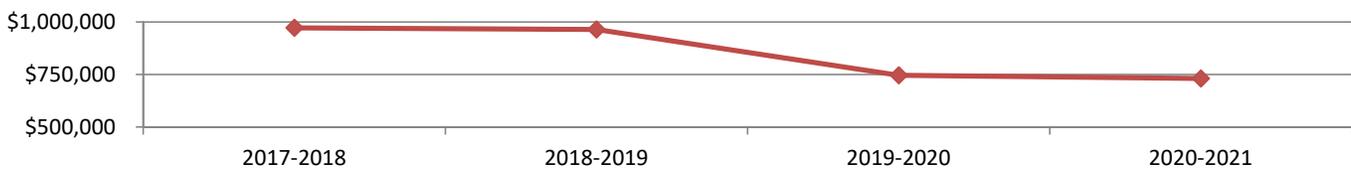
Information Technology Fund Expense Summary

Object	Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
0000	Personnel	\$ 313,938	\$ 332,467	\$ 347,080	\$ 350,830	\$ 344,610
1000	Supplies	11,258	14,023	15,400	9,050	15,190
2000	Maintenance	201,569	172,850	180,510	176,050	210,330
3000	Services	84,336	159,398	212,730	194,360	95,070
7000	Capital Outlay	22,496	79,600	40,500	10,000	66,400
8000	Other Financing Uses	339,000	205,800	5,800	5,800	-
Information Technology Fund		\$ 972,596	\$ 964,138	\$ 802,020	\$ 746,090	\$ 731,600

FY 2020-2021 Expenses by Category



Expense Trend





**045 - Information Technology Fund
Expenses**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Personnel					
0100 Salary & Wages	\$ 226,718	\$ 240,043	\$ 250,820	\$ 249,250	\$ 246,520
0150 Overtime	1,422	2,902	2,400	1,540	2,400
0200 Taxes	17,363	18,222	19,840	19,280	19,580
0250 Retirement	39,491	42,640	44,990	44,810	44,680
0300 Group Insurance	25,389	25,121	25,310	32,620	28,180
0310 W/C Insurance	814	829	940	890	850
0320 Disability Insurance	1,309	1,413	1,580	1,240	1,200
0900 Other Post-Employment Benefits	1,433	1,297	1,200	1,200	1,200
Total Personnel	313,938	332,467	347,080	350,830	344,610
Supplies					
1300 Kitchen & Janitorial	696	750	-	-	-
1400 Office & Postage	8,348	5,975	8,750	4,000	8,750
1700 Small Tools & Equipment	1,826	6,617	5,600	5,000	5,600
1850 Uniform & Apparel	-	329	500	-	500
1900 Vehicle & Eqpt. Supplies	389	352	550	50	340
Total Supplies	11,258	14,023	15,400	9,050	15,190
Maintenance					
2200 Machine & Eqpt. Maintenance	22,182	26,254	24,750	26,000	24,750
2450 Vehicle Maintenance	228	58	300	50	300
2900 Service Contracts	179,159	146,538	155,460	150,000	185,280
Total Maintenance	201,569	172,850	180,510	176,050	210,330
Services					
3110 Communication	24,192	27,176	46,590	39,250	46,590
3130 Consultant / Prof. Services	3,840	3,383	60,000	62,750	9,500
3135 Website Development	5,028	12,356	5,200	6,600	5,200
3190 Dues, Subscriptions, Books	150	175	200	200	200
3310 General Insurance	2,132	2,027	2,130	2,250	2,130
3330 Janitorial Services	481	468	-	-	-
3530 Professional Development	9,228	7,458	19,000	12,470	19,000
3770 Utilities	1,772	2,684	-	-	-
3780 Water Charges	582	468	300	440	-
3860 Computer Replacement	36,931	103,204	79,310	70,380	12,450
Total Services	84,336	159,398	212,730	194,360	95,070
Capital Outlay					
7100 Computer System	22,496	79,600	40,500	10,000	66,400
Total Capital Outlay	22,496	79,600	40,500	10,000	66,400
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	2,000	5,800	5,800	5,800	-
8046 Transfer to IT Projects Fund	337,000	200,000	-	-	-
Total Other Financing Uses	339,000	205,800	5,800	5,800	-
Information Technology	\$ 972,596	\$ 964,138	\$ 802,020	\$ 746,090	\$ 731,600

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

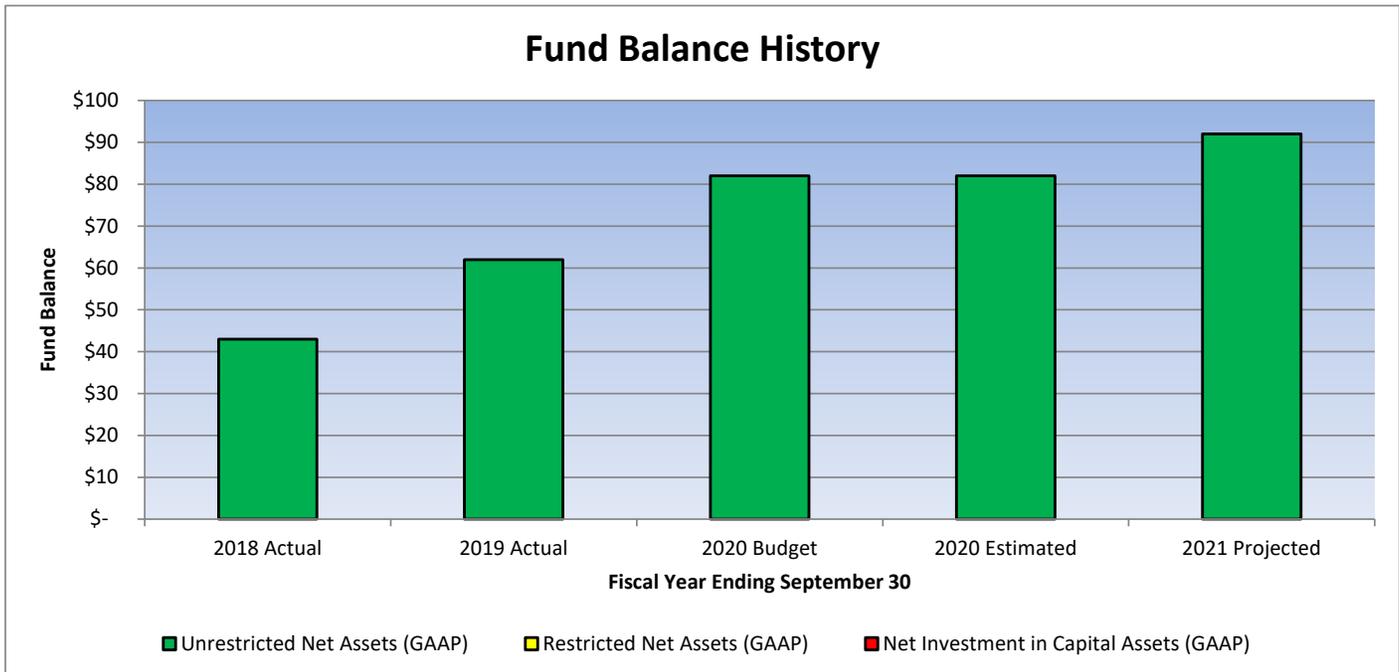
The Employee Benefits Trust Fund is an internal service fund used to account for all costs of providing general health & dental insurance services to City divisions. These activities are financed through charges to the user divisions for services rendered.

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
<u>Budget Basis:</u>					
Beginning Unrestricted Net Assets (GAAP)	\$ 39	\$ 43	\$ 62	\$ 62	\$ 82
Revenues ¹	2,468,117	2,455,896	2,452,020	2,357,420	2,475,010
Expenses	(2,468,113)	(2,455,877)	(2,452,000)	(2,357,400)	(2,475,000)
Net Increase / (Decrease) in Net Assets	4	19	20	20	10
Ending Unrestricted Net Assets (Budget)	\$ 43	\$ 62	\$ 82	\$ 82	\$ 92
<u>Reconciliation to GAAP:</u>					
Ending Unrestricted Net Assets (Budget)	\$ 43	\$ 62	\$ 82	\$ 82	\$ 92
Adjustment ²	-	-	-	-	-
Unrestricted Net Assets (GAAP)	43	62	82	82	92
Restricted Net Assets (GAAP)	-	-	-	-	-
Net Investment in Capital Assets (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 43	\$ 62	\$ 82	\$ 82	\$ 92

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 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Charges for Service					
5700 Trust Fund Services	\$ 2,468,113	\$ 2,455,877	\$ 2,452,000	\$ 2,357,400	\$ 2,475,000
Total Charges for Service	2,468,113	2,455,877	2,452,000	2,357,400	2,475,000
Miscellaneous Income					
6050 Interest Income	4	19	20	20	10
Total Miscellaneous Income	4	19	20	20	10
Employee Benefits Trust Fund	\$ 2,468,117	\$ 2,455,896	\$ 2,452,020	\$ 2,357,420	\$ 2,475,010

**061 - Employee Benefits Trust Fund
Expenses**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Services					
3313 Employee Insurance Premiums	\$ 2,468,113	\$ 2,455,877	\$ 2,452,000	\$ 2,357,400	\$ 2,475,000
Total Services	2,468,113	2,455,877	2,452,000	2,357,400	2,475,000
Employee Benefits Trust Fund	\$ 2,468,113	\$ 2,455,877	\$ 2,452,000	\$ 2,357,400	\$ 2,475,000

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2021 – 2025

The FY 2021-25 Capital Improvements Program (CIP) represents the City’s plan for development. The Capital Improvements Program is reviewed each year to reflect changing priorities and to provide a framework for identifying capital requirements; the impact of capital projects on operating budgets; scheduling; and coordinating related projects.

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

The CIP budget is a five-year program that is compiled by City staff. Necessary projects are identified; costs are estimated; and possible funding sources are acknowledged. Additional operating and maintenance costs are also reflected for each project. Recommended capital improvements are reviewed by the City Manager. Afterwards, they are sent to City Council for final approval.

FY 2021-25 CAPITAL-RELATED EXPENDITURES

A total of \$1,683,042 is to be spent for capital-related items during FY 2020-21. The majority of these expenditures (\$1,579,542 or 94%) are directly related to the Capital Improvements Program. The remaining amount (\$103,500) can be attributed to routine capital expenditures.

Capital Improvements Program (CIP)	
Street Projects	\$1,000,000
Utility Projects	579,542
Total CIP Expenditures	\$1,579,542
Routine Expenditures	
General Fund	\$37,100
Information Technology Fund	66,400
Total Routine Expenditures	\$103,500
Total Capital-Related Expenditures	\$1,683,042

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2021 – 2025

GENERAL GOVERNMENT PROJECTS

Streets and Sidewalks Projects

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

UTILITY PROJECTS

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

Water Projects

Four projects have been identified for the Capital Improvements Program for the next five years. Included in FY 2020-2021 is \$185,000 to begin the engineering to replace the 10" water line along Old Galveston Road in Webster. Work along Old Galveston Road and NASA Bypass Extension will allow future development to occur in these areas.

Wastewater Projects

Seven projects have been identified for wastewater improvements. Anticipated future development requires work along NASA Bypass Extension in the upcoming years. Engineering costs for the Waste Water Treatment Plant Aeration Improvements and Lift Station Number 5 Force main will be completed this year for a total of \$394,542.

IMPACT UPON FUTURE BUDGETS

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

The five-year Capital Improvements Program calls for a stable use of General Fund and Utility Fund revenue until 2022. This limited use of General Fund revenue is highly dependent upon the issuance of more debt to complete the projects. Impact fees will fund part of the Utility Fund projects; however, new debt will need to be issued to complete the projects needed for the completion of the water and wastewater infrastructure improvements.



Adopted Capital Improvements Program
Fiscal Years 2021- 2025
General Government Projects

Project Type/ Project Summary	2021	2022	2023	2024	2025	Total
Parks and Recreation Projects						
East-West Shared Use Path		\$ 3,734,000	\$ 1,228,000	\$ 598,000		\$ 5,560,000
Total Parks and Recreation Projects	-	3,734,000	1,228,000	598,000		5,560,000
Streets and Sidewalks Projects						
Professional Park Overlay	-	-	-	-	-	-
Commerce Street Overlay	-	-	-	-	-	-
NASA Bypass Extension	1,000,000	17,500,000				18,500,000
Blossom Street Paving and Drainage Repair	-	-	-	-	-	-
NASA Parkway Overlay	-	1,300,000	-	-	-	1,300,000
Sidewalk Construction - Medical Center Boulevard	-	-	-	-	-	-
Sidewalk Construction - Bay Area Boulevard	-	-	-	-	-	-
Total Streets and Sidewalks Projects	1,000,000	18,800,000	-	-	-	19,800,000
Special and General Projects						
	-	-	-	-	-	-
Total Special and General Projects	-	-	-	-	-	-
Total Expenditures For All Projects	\$ 1,000,000	\$ 22,534,000	\$ 1,228,000	\$ 598,000	\$ -	\$ 25,360,000
Sources of Funding						
	2021	2022	2023	2024	2025	Total
Bond Issuances	\$ -	\$ 13,034,000	\$ 1,228,000	\$ 598,000	\$ -	\$ 14,860,000
Grants	-	10,500,000	-	-	-	10,500,000
Contributions	-	-	-	-	-	-
General Fund Revenues	1,000,000	(1,000,000)	-	-	-	-
Other Funding	-	-	-	-	-	-
Total Funding For All Projects	\$ 1,000,000	\$ 22,534,000	\$ 1,228,000	\$ 598,000	\$ -	\$ 25,360,000

Divisions with O&M	2021	2022	2023	2024	2025	Total
Public Works - Maintenance	\$ 2,000	\$ 6,000	\$ 11,000	\$ 11,000		\$ 30,000
Total Additional O&M Expenditures	\$ 2,000	\$ 6,000	\$ 11,000	\$ 11,000	\$ -	\$ 30,000

**Adopted Capital Improvements Program
Fiscal Years 2021 - 2025
Utility Projects**

Project Type/ Project Summary	2021	2022	2023	2024	2025	Total
Water Projects						
NASA Bypass Ext I45 to FM 528 8" & 12"	\$ -	\$ 1,683,400	\$ -	\$ -	\$ -	\$ 1,683,400
NASA Bypass FM 528 to Jasmine 12" WL*	-	-	-	-	-	-
Hwy 3 12" Water Line*	-	-	-	-	-	-
42" Water Line from SEWPP to Webster	-	1,018,277	925,964	6,860,922	-	8,805,163
Texas Avenue South 12" Water Line	-	530,300	-	-	-	530,300
Old Galveston Road 10" Water Line	185,000	915,000	-	-	-	1,100,000
Total Water Projects	185,000	4,146,977	925,964	6,860,922	-	12,118,863
Wastewater Projects						
NASA Bypass Ext I45 to FM 528 15"	-	1,553,800	-	-	-	1,553,800
NASA Bypass 8" & 10" Sewer Line	-	415,800	-	-	-	415,800
IH 45 Feeder Road 12" Sanitary Sewer	-	435,700	-	-	-	435,700
Southbound I45 On Ramp 18" Sewer Line	-	475,200	-	-	-	475,200
WWTP Aeration Improvements	312,542	2,250,000	-	-	-	2,562,542
WWTP Electrical Improvements**	-	-	-	-	-	-
Lift Station 5 Force Main	82,000	545,700	-	-	-	627,700
Lift Station 5 Replacement	-	3,635,500	-	-	-	3,635,500
Total Wastewater Projects	394,542	9,311,700	-	-	-	9,706,242
Total Expenditures For All Projects	\$ 579,542	\$ 13,458,677	\$ 925,964	\$ 6,860,922	\$ -	\$ 21,825,105
Sources of Funding						
Bond Issuances	\$ -	\$ 11,170,157	\$ 925,964	\$ 6,860,922	\$ -	\$ 18,957,043
Impact Fees	-	1,916,100	-	-	-	1,916,100
Utility Fund Revenues	579,542	372,420	-	-	-	951,962
Other Funding	-	-	-	-	-	-
Total Funding For All Projects	\$ 579,542	\$ 13,458,677	\$ 925,964	\$ 6,860,922	\$ -	\$ 21,825,105

Divisions with O&M	2021	2022	2023	2024	2025	Total
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater	-	-	-	-	-	-
Total Additional O&M Expenditures	\$ -					

* Contingent on future development

** Engineer Study Performed in FY 2021, cost unknown

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025**

General Government

Parks and Recreation

East-West Shared Use Path

Project Description

This project will provide connectivity for East-West pedestrian and bicycle travel between the FM 270 shared-use path and Challenger Park.

A four-phase approach to construction is anticipated:

- 2021 Highway 3 to Kobayashi
- 2022 Kobayashi to Interstate 45
- 2022 Interstate 45 to Challenger Park
- 2023 FM 270 to Highway 3

Effect Upon Operations & Maintenance

Annual maintenance costs are expected to increase by \$2,000 - \$5,000 per phase to maintain the path.

Estimated Project Cost \$ 5,560,000

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ 3,734,000	\$ 1,228,000	\$ 568,000	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$ 3,734,000	\$ 1,228,000	\$ 568,000	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ 2,000	\$ 6,000	\$ 11,000	\$ 11,000

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025

General Government

Streets and Sidewalks

NASA Bypass Extension

Project Description

This project consists of the extension of NASA Bypass from Interstate 45 to NASA Parkway. The four-lane divided roadway would provide enhanced mobility east to west. When combined with the future extension of Beamer Road and the proposed Landing Boulevard in League City, north to south mobility would increase as well. NASA Bypass Extension will provide an additional evacuation route, spur economic development, and alleviate congestion.

Effect Upon Operations & Maintenance

No change to operation and maintenance expenditures are anticipated in the first five years. However, expenditures for debt service are likely to increase if bonds are issued as anticipated.

Estimated Project Cost **\$ 1,850,000**

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ 1,000,000	\$ 17,500,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$ 8,500,000	\$ -	\$ -	\$ -
Grants	-	10,500,000	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	1,000,000	(1,000,000)	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025**

General Government

Streets and Sidewalks

NASA Parkway Overlay

Project Description

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

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 1,300,000

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025**

Utility

Water

NASA Bypass Extension I45 to FM 528 12"

Project Description

This project consists of approximately 650 feet of 12-inch and 1,000 feet of 8-inch water line along the westside of IH 45 frontage road, extending water service from Magnolia Avenue right-of-way to the south city limit. In addition, approximately 4,450 feet of 12-inch water line will be constructed, extending from FM 528 along future NASA Bypass Extension to the IH 45 frontage road.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 1,683,400

		2021		2022		2023		2024	2025
Cost by Fiscal Year	\$	-	\$	1,683,400	\$	-	\$	-	-

Sources of Funding Identified

		2021		2022		2023		2024	2025
Bond Issuances	\$	-	\$	1,170,880	\$	-	\$	-	-
Impact Fees		-		512,520		-		-	-
Operating Fund Revenues		-		-		-		-	-
Other Funding		-		-		-		-	-

Operations and Maintenance Costs

		2021		2022		2023		2024	2025
Cost by Fiscal Year	\$	-	\$	-	\$	-	\$	-	-

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025

Utility

Water

NASA Bypass Extension FM 528 to Jasmine 12"

Project Description

The project consists of a 12-inch water line along future NASA Bypass Extension from FM 528 to Jasmine Street for approximately 2,300 feet to provide water service to the new development in the area.

* This project on hold until development warrants the need

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 646,300

		2021	2022	2023	2024	2025
Cost by Fiscal Year	\$	-		\$ 646,300	\$ -	\$ -

Sources of Funding Identified

		2021	2022	2023	2024	2025
Bond Issuances	\$	-		\$ 373,580	\$ -	\$ -
Impact Fees		-		272,720	-	-
Operating Fund Revenues		-	-	-	-	-
Other Funding		-	-	-	-	-

Operations and Maintenance Costs

		2021	2022	2023	2024	2025
Cost by Fiscal Year	\$	-	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025

Utility

Water

Hwy 3 12" Water Line

Project Description

This project adds approximately 1,300 feet of 12-inch water supply line along State Highway 3 from Texas Avenue West to North. This line is provide water service to the area west of State Highway 3.

*Project put on hold until growth warrants the project

Effect Upon Operations & Maintenance

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

Estimated Project Cost **\$ 544,900**

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ 544,900	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$ -	\$ 378,020	\$ -	\$ -
Impact Fees	-	-	166,880	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025**

Utility

Water

0

42" Water Line from SEWPP to Webster

Project Description

The main source of water for the City of Webster and several other entities is the Southeast Water Purification Plant that is operated by the City of Houston. Constructed in the 1970's, the 42" water line from the plant to the City has reached the end of its life. The line has required numerous repairs and has been de-rated from 100 psi to 80-85 psi due to its poor condition. The City of Houston has notified the City of its intention to replace this line beginning in 2018. Owning a 10% interest in the plant, Webster will be expected to contribute \$8,000,000 towards the cost of construction.

Effect Upon Operations & Maintenance

No change to operation and maintenance expenditures are anticipated with this item. However, debt service expenses will increase with the issuance of bonds for this project.

Estimated Project Cost \$ 8,805,163

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ 1,018,277	\$ 925,964	\$ 6,860,922	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances		\$ 1,018,277	\$ 925,964	\$ 6,860,922	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025

Utility

Water

Texas Avenue South 12" Water Line

Project Description

This project consists of a 12" water line extending north from the intersection of North Texas Avenue to Highway 3.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 530,300

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ 530,300	\$ -	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	157,880	-	-	-
Operating Fund Revenues	-	372,420	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025**

Utility

Water

Old Galveston Road 10" Water Line

Project Description

- This project replaces approximately 5,600' of aged six-inch, asbestos-cement (AC) pipe, with new 10-inch PVC water line.
- Provides improved pressure and water quality to Old Galveston Road residents.
- Provides additional capacity for Old Galveston Road residents, three connections to Edgewater, and one connection to EXXON-Mobil.
- Estimated cost for Engineering/Design \$185,000.
- Estimated Construction Cost is \$915,000.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$1,100,000

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ 185,000	\$915,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$915,000	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	185,000	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025**

Utility

Wastewater

NASA Bypass Extension I45 to FM 528 15"

Project Description

The project consists of approximately 3,500 feet of 15-inch sanitary sewer line along future NASA Bypass Extension from FM 528 to the south, terminating at a Harris County Flood Control District ditch. This line will provide sanitary sewer collection service to the developments in this area.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 1,553,800

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ 1,553,800	\$ -	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$ 932,280	\$ -	\$ -	\$ -
Impact Fees	-	621,520	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025

Utility

Wastewater

NASA Bypass 8" & 10" Sewer Line

Project Description

This includes an 8-inch line along the future alignment of NASA Bypass from the east side of a Harris County Flood Control District ditch to IH 45 for approximately 500 feet and a 10-inch line along IH 45 frontage road extending north for approximately 2,400 feet to an existing lift station. These new lines will provide sanitary sewer service to this area.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 415,800

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ 415,800	\$ -	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$ 249,480	\$ -	\$ -	\$ -
Impact Fees	-	166,320	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025

Utility

Wastewater

IH 45 Feeder Road 12" Sanitary Sewer

Project Description

This project places approximately 1,635 feet of 12-inch sanitary sewer line along the IH 45 southbound frontage road from Jasmine Street to the south. This line will provide sanitary sewer service for the developments along the west side of IH 45 frontage road.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 435,700

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ 435,700	\$ -	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$ 261,420	\$ -	\$ -	\$ -
Impact Fees	-	174,280	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025

Utility

Wastewater

Southbound I45 On Ramp 18" Sewer Line

Project Description

This project includes the construction of new 18-inch sanitary sewer lines to replace existing 10-inch sanitary sewer lines along the current alignment from the Lift Station #15 force main to the existing 18-inch sanitary sewer line along IH45.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 475,200

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ 475,200	\$ -	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$ 285,120	\$ -	\$ -	\$ -
Impact Fees	-	190,080	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025

Utility

Wastewater

WWTP Aeration Improvements

Project Description

- Costs is \$312,542 for Engineering/Design
- This project will provide aeration system improvements at the wastewater treatment plant.
- Estimated total construction cost is \$2,250,000. (shown in the CIP summary).

Effect Upon Operations & Maintenance

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

Estimated Project Cost **\$ 2,562,542**

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ 312,542	\$ 2,250,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$ 2,250,000	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	312,542	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025**

Utility

Wastewater

WWTP Electrical Improvements

Project Description

Garver will study the electrical system during engineering and design of the aeration system improvements. Garver will provide an opinion of probable cost for improvements to be made to this system

Effect Upon Operations & Maintenance

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

Estimated Project Cost

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -		\$ -	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025**

Utility

Wastewater

Lift Station 5 Force Main

Project Description

- Engineering/Design costs \$82,000
- This project upgrades Lift Station #5.
- Estimated construction cost \$545,700 (shown in the CIP summary).

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 627,700

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ 82,000	\$ 545,700	\$ -	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$ 545,700	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	82,000	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2021 - 2025

Utility

Wastewater

Lift Station 5 Replacement

Project Description

The City' CIP plan should include future replacement of Lift Station #5 and an upgrade of its service line. Estimated cost for replacement is \$3,635,500

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$3,635,500

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$3,635,500	\$ -	\$ -	\$ -

Sources of Funding Identified

	2021	2022	2023	2024	2025
Bond Issuances	\$ -	\$3,635,500	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2021	2022	2023	2024	2025
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -



City of Webster, Texas
Summary of Unobligated Fund Balance ¹
Capital Projects Funds
As of September 30, 2020

	Governmental Activities				
	Parks & Landscape	Street Construction	General Projects	C.O.s Series 2018A	Edgewater Projects
Current Resources					
Cash and equivalents	\$ 443,447	\$ 951,535	\$ 935,259	\$ 260,444	\$ 121,078
Securities	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Liabilities	-	-	(4,176)	(57,272)	-
Total Current Resources	443,447	951,535	931,083	203,172	121,078
Allocated Budget Outstanding					
Egret Bay Park	\$ 380,000	\$ -	\$ -	\$ -	\$ 102,175
Historic Monument Park	25,309	-	-	-	-
Blossom St Paving/Drainage	-	819,305	-	-	-
Nasa Bypass Extension	-	-	416,337	-	-
Bay Area Sidewalks	-	-	197,353	-	-
Commerce Street Overlay	-	-	35,951	-	-
Medical Center Sidewalks	-	-	214,878	-	-
City Hall Fountain	-	-	-	193,710	-
42" Water Line	-	-	-	-	-
LS #3 Force Main	-	-	-	-	-
Jasmine Ave Water/Sewer Line	-	-	-	-	-
Destination Development	-	-	-	-	-
Genesis	-	-	-	-	-
Jasmine Ave	-	-	-	-	-
Total Allocated Budget Outstanding	405,309	819,305	864,519	193,710	102,175
Unobligated Fund Balance	\$ 38,138	\$ 132,230	\$ 66,564	\$ 9,462	\$ 18,903

¹ Includes only ongoing capital projects as of September 30, 2020.
Does not include potential future projects identified in the 5-year CIP.

Business-type Activities				Internal Svc	Component Unit		Total All Funds
Sewer Impact	Water Impact	Water/Sewer Construction	C.O.s Series 2018B	Information Technology	WEDC Operating	WEDC 2017 S/T Bonds	
\$ 1,978,816	\$ 3,125,224	\$ 716,030	\$ 411,112	\$ 45,825	\$ 1,845,606	\$ 2,980,385	\$ 13,814,760
-	588,741	-	-	-	-	-	588,741
-	769	-	-	-	-	-	769
-	-	-	-	-	-	-	(61,448)
1,978,816	3,714,735	716,030	411,112	45,825	1,845,606	2,980,385	14,342,822
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 482,175
-	-	-	-	-	-	-	25,309
-	-	-	-	-	-	-	819,305
-	-	-	-	-	-	-	416,337
-	-	-	-	-	-	-	197,353
-	-	-	-	-	-	-	35,951
-	-	-	-	-	-	-	214,878
-	-	-	-	-	-	-	193,710
-	-	278,569	328,987	-	-	-	607,556
-	-	42,649	-	-	-	-	42,649
-	-	268,650	-	-	-	-	268,650
-	-	-	-	-	1,645,096	-	1,645,096
-	-	-	-	-	-	2,800,727	2,800,727
-	-	-	-	-	-	119,612	119,612
-	-	589,868	328,987	-	1,645,096	2,920,339	7,869,308
\$ 1,978,816	\$ 3,714,735	\$ 126,162	\$ 82,125	\$ 45,825	\$ 200,510	\$ 60,046	\$ 6,473,514



Webster Economic Development Corporation Overview

The Webster Economic Development Corporation (WEDC), incorporated on September 21, 1999, in accordance with the Texas Development Corporation Act of 1979 and governed by Section 4B of the Act, authorized a half-cent sales tax to be used to promote a wide range of initiatives designed to stimulate new and expanded commercial development, including the funding of land, buildings, facilities, infrastructure, and expenditures that comply with eligible projects as defined in the Act and subsequently codified in Chapter 505 of the Texas Local Government Code. The purpose of WEDC is to grow the City's commercial tax base in order to foster a vibrant economy. Since its inception, two of WEDC's principles continue to be the funding of infrastructure projects that fuel commercial development within targeted sectors and establishing a destination development. Additional WEDC tenets include conducting proactive, innovative business recruitment, forging strong bonds between the City and its commercial constituents, and marketing and positioning Webster as the medical center of the south, the retail, dining and entertainment capital of Bay Area Houston, and the aerospace capital of the southwest.

City staff performs all functions of the WEDC, including economic development activities, project management, accounting services, audit services, and cash and investment activities. These activities are authorized under the Administrative Services Contract by and between the City of Webster and WEDC. A charge of \$700,000 is assessed annually. WEDC acts on behalf of the City and is regulated by a seven-member board of directors, comprised of three City Council members, two Webster residents, one Webster business representative who resides in Webster, and one Webster business representative who resides in Harris County.

For Fiscal Year 2020-21, \$960,450 of the \$4,071,370 in budgeted revenues (23.6%) will be used to pay debt service on the Sales Tax Revenue Refunding Bonds, Series 2015, and Sales Tax Revenue Bonds, Series 2017.

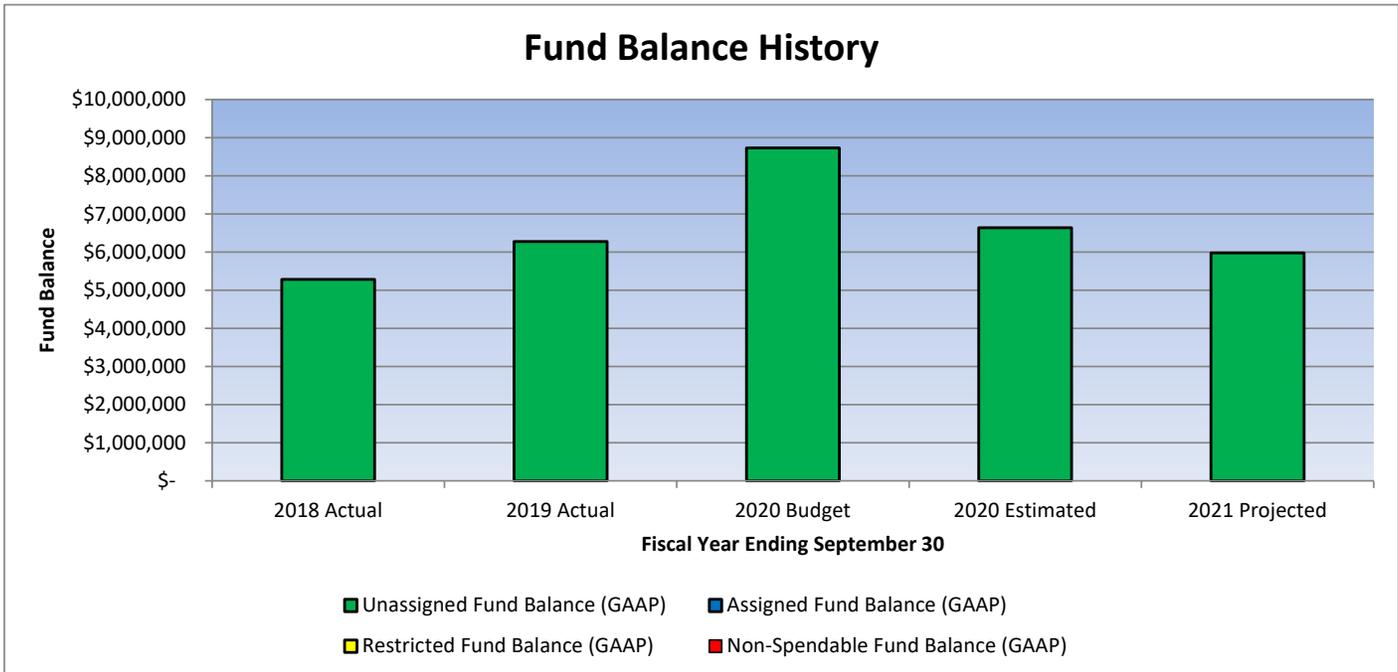
**WEDC Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
Budget Basis:					
Beginning Unassigned Fund Balance (GAAP)	\$ 4,118,107	\$ 5,281,136	\$ 6,274,736	\$ 6,274,736	\$ 6,636,266
Revenues ¹	4,526,841	4,524,108	4,679,980	4,071,370	4,071,370
Expenditures	(3,363,812)	(3,520,508)	(2,220,890)	(3,709,840)	(4,729,250)
Net Increase / (Decrease) in Fund Balance	1,163,029	1,003,600	2,459,090	361,530	(657,880)
Ending Unassigned Fund Balance (Budget)	\$ 5,281,136	\$ 6,284,736	\$ 8,733,826	\$ 6,636,266	\$ 5,978,386
Reconciliation to GAAP:					
Ending Unassigned Fund Balance (Budget)	\$ 5,281,136	\$ 6,284,736	\$ 8,733,826	\$ 6,636,266	\$ 5,978,386
Adjustment ²	-	(10,000)	-	-	-
Unassigned Fund Balance (GAAP)	5,281,136	6,274,736	8,733,826	6,636,266	5,978,386
Assigned Fund Balance (GAAP)	-	-	-	-	-
Restricted Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	10,000	-	-	-
Total Fund Balance (GAAP)	\$ 5,281,136	\$ 6,284,736	\$ 8,733,826	\$ 6,636,266	\$ 5,978,386

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² An adjustment is made to unassigned fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



**050 - WEDC Fund
Revenues**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Franchise & Local Taxes					
2010 Sales Tax	\$ 4,470,291	\$ 4,424,427	\$ 4,587,000	\$ 4,025,000	\$ 4,025,000
Total Franchise & Local Taxes	4,470,291	4,424,427	4,587,000	4,025,000	4,025,000
Miscellaneous Income					
6050 Interest Income	56,550	99,681	92,980	46,370	46,370
Total Miscellaneous Income	56,550	99,681	92,980	46,370	46,370
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	-	-	657,880
Total Other Financing Sources	-	-	-	-	657,880
WEDC Fund	\$ 4,526,841	\$ 4,524,108	\$ 4,679,980	\$ 4,071,370	\$ 4,729,250

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 Destination Development, Genesis, Edgewater Commercial (NASA Bypass Business Park), and Gateway.

ACHIEVEMENTS DURING FY 2019-2020

- Launched Destination Development with recruitment of Great Wolf Lodge and opening of American Furniture Warehouse
- Expanded Project Genesis, which includes Odyssey Park with over 25 new businesses and Costco
- Facilitated Wycoff Development's acquisition and development of NASA Bypass Business Park and recruitment of Absolute Volleyball Academy
- Initiated partnership with Weingarten Realty for new commercial development within Project Gateway
- Assisted Houston Physicians' Hospital with major expansion initiative
- Facilitated the advent of Floor & Decor

DIVISION GOALS AND ACTION ITEMS FOR FY 2020-2021

Goal: Cultivate and activate master plan within Destination Development Project

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

Goal: Facilitate new commercial development within NASA Bypass Business Park

Action Item: Conduct business recruitment for the project area

Goal: Facilitate Project Gateway initiative with Weingarten Realty

Action Item: Collaborate with Weingarten Realty and TxDOT to launch development

Goal: Facilitate complete buildout of Odyssey Park within Project Genesis

Action Item: Conduct business recruitment for the project area

<u>WORKLOAD MEASURES</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2020</u>	<u>2020-2021</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of business proposals generated	40	45	35	35
Number of business visitations	50	50	50	50
 <u>PERFORMANCE MEASURES</u>				
Square feet developed for new or expanding businesses	600,000	850,000	500,000	450,000
Number of significant, active projects	3	3	3	4

**050 - WEDC Fund
Expenditures**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Supplies					
1400 Office & Postage	\$ 587	\$ 15	\$ 1,000	\$ 1,000	\$ 1,000
1700 Small Tools & Equipment	-	-	100	-	100
Total Supplies	587	15	1,100	1,000	1,100
Maintenance					
2100 Property Maintenance	-	-	-	-	35,000
Total Maintenance	-	-	-	-	35,000
Services					
3030 Attorney	1,788	140,157	50,000	175,000	200,000
3050 Auditor	6,760	6,900	7,230	7,230	7,230
3055 Business Development	8,266	6,018	9,000	3,500	9,000
3130 Consultant / Prof. Services	1,334	32,007	57,500	267,000	280,000
3190 Dues, Subscriptions, Books	25,588	24,612	34,100	34,000	34,300
3310 General Insurance	10,991	10,449	10,980	11,600	10,980
3490 Printing	108	701	1,000	250	900
3530 Professional Development	398	175	4,500	500	1,500
3570 Publications	-	-	-	-	30,300
3590 Public Relations	2,347	1,932	4,000	3,780	4,000
3670 Street Lights	41,565	42,663	45,500	40,000	45,500
3795 Economic Development Initiatives	1,250,000	1,250,000	-	1,170,000	2,078,960
Total Services	1,349,144	1,515,613	223,810	1,712,860	2,702,670
Other Financing Uses					
8001 Transfer to General Fund	700,000	700,000	700,000	700,000	700,000
8007 Transfer to Debt Service Fund	330,030	330,030	330,030	330,030	330,030
8057 Transfer to WEDC Debt Svc Fund	984,050	974,850	965,950	965,950	960,450
Total Other Financing Uses	2,014,080	2,004,880	1,995,980	1,995,980	1,990,480
WEDC	\$ 3,363,812	\$ 3,520,508	\$ 2,220,890	\$ 3,709,840	\$ 4,729,250

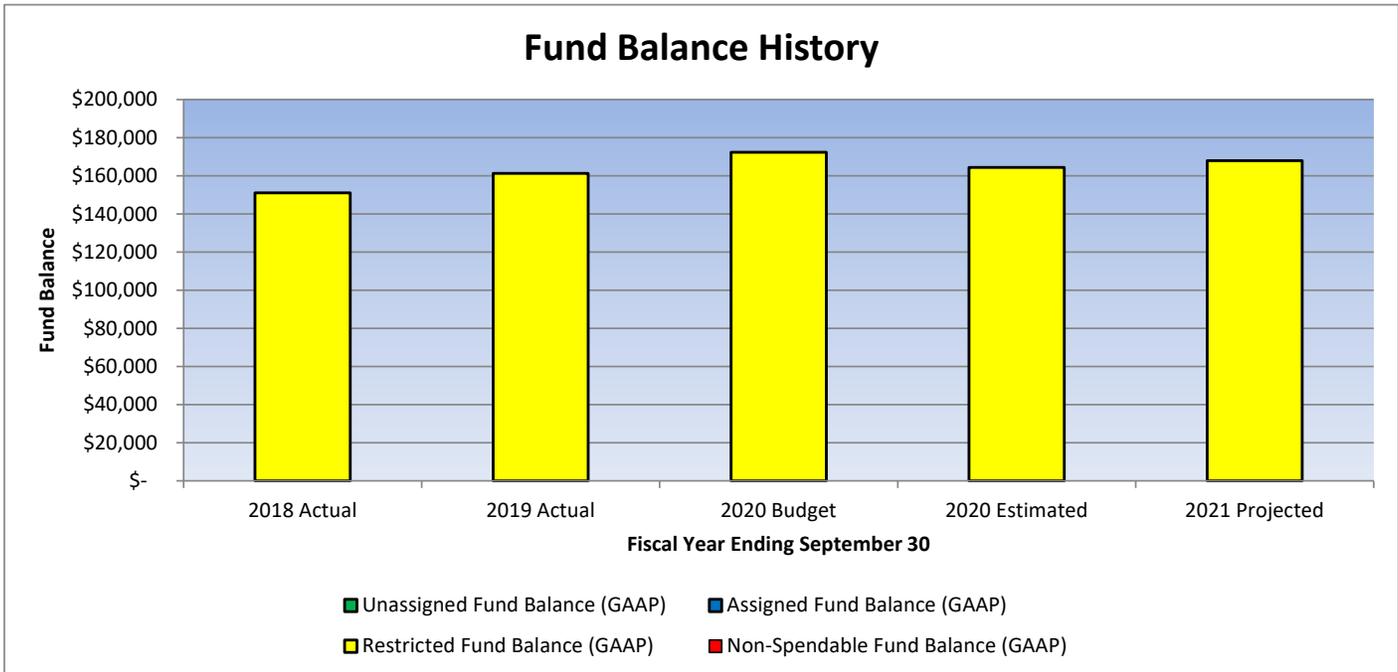
**WEDC Debt Service Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2018	Actual 2019	Budget 2020	Estimated 2020	Projected 2021
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 143,676	\$ 151,108	\$ 161,252	\$ 161,252	\$ 164,472
Revenues ¹	991,275	984,788	977,070	968,970	963,920
Expenditures	(983,844)	(974,644)	(965,950)	(965,750)	(960,450)
Net Increase / (Decrease) in Fund Balance	7,431	10,144	11,120	3,220	3,470
Ending Restricted Fund Balance (Budget)	\$ 151,107	\$ 161,252	\$ 172,372	\$ 164,472	\$ 167,942
Reconciliation to GAAP:					
Ending Restricted Fund Balance (Budget)	\$ 151,107	\$ 161,252	\$ 172,372	\$ 164,472	\$ 167,942
Adjustment ²	1	-	-	-	-
Restricted Fund Balance (GAAP)	151,108	161,252	172,372	164,472	167,942
Unassigned Fund Balance (GAAP)	-	-	-	-	-
Assigned Fund Balance (GAAP)	-	-	-	-	-
Non-Spendable Fund Balance (GAAP)	-	-	-	-	-
Total Fund Balance (GAAP)	\$ 151,108	\$ 161,252	\$ 172,372	\$ 164,472	\$ 167,942

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² An adjustment is made to restricted fund balance, if necessary, during the conversion from a budget basis to an accrual basis (GAAP).



057 - WEDC Debt Service Fund
Revenues

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
Miscellaneous Income					
6050 Interest Income	\$ 7,225	\$ 9,938	\$ 11,120	\$ 3,020	\$ 3,470
Total Miscellaneous Income	7,225	9,938	11,120	3,020	3,470
Other Financing Sources					
8100 Transfer from WEDC Fund	984,050	974,850	965,950	965,950	960,450
Total Other Financing Sources	984,050	974,850	965,950	965,950	960,450
WEDC Debt Service Fund	\$ 991,275	\$ 984,788	\$ 977,070	\$ 968,970	\$ 963,920

**057 - WEDC Debt Service Fund
Expenditures**

Object Description	Actual 2017-2018	Actual 2018-2019	Budget 2019-2020	Estimate 2019-2020	Budget 2020-2021
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	605,000	570,000	525,000	525,000	480,000
5017 Principal - 2017 S/T Rev	-	50,000	100,000	100,000	155,000
5514 Interest - 2015 S/T Rev Ref	55,700	31,500	20,100	20,100	9,600
5517 Interest - 2017 S/T Rev	322,344	322,344	319,850	319,850	314,850
Total Debt Service	983,044	973,844	964,950	964,950	959,450
WEDC Debt Service	\$ 983,844	\$ 974,644	\$ 965,950	\$ 965,750	\$ 960,450

WEDC Debt Service Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2020				\$ 9,120,025
2020-2021	1,289,469	965,025	324,444	8,155,000
2021-2022	712,094	405,000	307,094	7,750,000
2022-2023	711,844	425,000	286,844	7,325,000
2023-2024	710,594	445,000	265,594	6,880,000
2024-2025	713,344	470,000	243,344	6,410,000
2025-2026	714,544	490,000	224,544	5,920,000
2026-2027	714,944	510,000	204,944	5,410,000
2027-2028	714,544	530,000	184,544	4,880,000
2028-2029	713,644	545,000	168,644	4,335,000
2029-2030	712,294	560,000	152,294	3,775,000
2030-2031	714,094	580,000	134,094	3,195,000
2031-2032	710,244	595,000	115,244	2,600,000
2032-2033	710,163	615,000	95,163	1,985,000
2033-2034	713,638	640,000	73,638	1,345,000
2034-2035	710,438	660,000	50,438	685,000
2035-2036	710,688	685,000	25,688	-
Grand Total	<u>\$ 11,976,580</u>	<u>\$ 9,120,025</u>	<u>\$ 2,856,555</u>	<u>\$ -</u>

WEDC Debt Service Fund

WEDC Sales Tax Revenue Bonds, Series 2017

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

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

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2020				\$ 8,310,000
2020-2021	469,844	155,000	314,844	8,155,000
2021-2022	712,094	405,000	307,094	7,750,000
2022-2023	711,844	425,000	286,844	7,325,000
2023-2024	710,594	445,000	265,594	6,880,000
2024-2025	713,344	470,000	243,344	6,410,000
2025-2026	714,544	490,000	224,544	5,920,000
2026-2027	714,944	510,000	204,944	5,410,000
2027-2028	714,544	530,000	184,544	4,880,000
2028-2029	713,644	545,000	168,644	4,335,000
2029-2030	712,294	560,000	152,294	3,775,000
2030-2031	714,094	580,000	134,094	3,195,000
2031-2032	710,244	595,000	115,244	2,600,000
2032-2033	710,163	615,000	95,163	1,985,000
2033-2034	713,638	640,000	73,638	1,345,000
2034-2035	710,438	660,000	50,438	685,000
2035-2036	710,688	685,000	25,688	-
Total	\$ 11,156,955	\$ 8,310,000	\$ 2,846,955	\$ -

WEDC Debt Service Fund

Funding Agreement By & Between WEDC & City of Webster PD / EOC Expansion

Agreement Amount	\$8,488,256
Date of Issue	9/1/2000
Interest Rate	0.00
Date of Maturity	9/1/2021

	Payment	Principal	Interest	Principal Balance
9/30/2020				\$ 330,025
2020-2021	330,025	330,025	-	-
Total	\$ 330,025	\$ 330,025	\$ -	\$ -

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
------	-------------------------	-------------------------------------------------

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

	Fiscal Year					
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Tax Year	2014	2015	2016	2017	2018	2019
Tax Rate ¹	0.24874	0.23447	0.28450	0.31725	0.34794	0.36200
Total Tax Levy and Adjustments	4,017,896	4,269,928	5,478,358	6,312,862	7,068,736	8,085,885
Collections within the Fiscal Year of the Levy ²	4,095,095	4,319,844	5,533,548	6,342,680	7,087,461	8,013,501
Collections as Percentage of Current Levy and Adjustments	101.92%	101.17%	101.01%	100.47%	100.26%	99.10%
Outstanding Delinquent Taxes	3,674	3,532	3,601	6,886	101,051	72,383
O/S Delinquent Taxes as Percentage of Current Levy and Adjustments	0.09%	0.08%	0.07%	0.11%	1.43%	0.90%
Collections in Subsequent Years	(80,873)	(53,448)	(58,790)	(36,704)	(119,775)	-
Total Collections to Date	4,014,222	4,266,395	5,474,758	6,305,976	6,967,685	8,013,501
Total Collections as Percentage of Total Tax Levy and Adjustments	99.91%	99.92%	99.93%	99.89%	98.57%	99.10%

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	2021 Rank	2020-21 Assessed Value ¹	% of Assessed Value	2011 Rank	2011-12 Assessed Value ¹	% of Assessed Value
Clear Lake Regional Med Ctr	Hospital	1	\$ 155,481,944	6.2%	1	\$ 78,652,195	5.5%
HC200 Blossom Street LLC	Hospital	2	99,577,194	4.0%			
BR Everwood DST	Apartments	3	53,751,012	2.1%	5	24,900,000	1.8%
Centennial Edgewater LP	Apartments	4	53,066,341	2.1%	4	27,400,000	1.9%
Weingarten Realty Investors	Comm. Shopping Ctr	5	51,461,626	2.0%	3	33,251,674	2.3%
SOF Hidden Lake Owner LP	Apartments	6	43,501,154	1.7%			
Fairfield Skylar Pointe LLC	Apartments	7	42,025,000	1.7%			
Marquis Clear Lake Apartments LP	Apartments	8	41,385,717	1.6%	2	41,055,000	2.9%
Palomar Apartments LLC	Apartments	9	41,091,735	1.6%			
Price Baybrook Ltd	Retail Center	10	33,821,912	1.3%	9	18,724,557	1.3%
Clear Lake Center LP	Comm. Shopping Ctr				6	21,160,649	1.5%
G&E Healthcare REIT Mountain Plains	Medical Office				7	20,926,054	1.5%
MPT Clear Lake LP	Hospital				8	18,874,000	1.3%
Clear Lake Central II/III Ltd	Commercial Offices				10	18,357,000	1.3%
Subtotal			\$ 615,163,635	24.4%		\$ 303,301,129	21.3%
Other Taxpayers			1,904,788,931	75.6%		1,119,233,163	78.7%
Total			\$ 2,519,952,566	100.0%		\$ 1,422,534,292	100.0%

Source: Harris County Tax Assessor-Collector

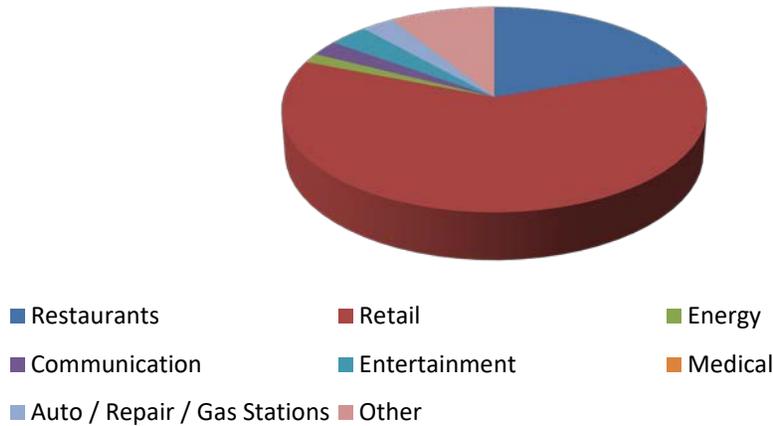
Notes

¹ Values taken from Certified Tax Roll

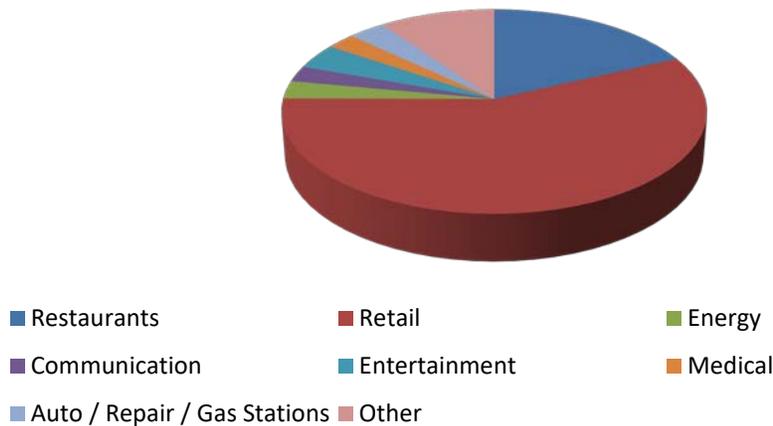
**Sales Tax Revenue Composite
Current Year and Seven Years Ago**

<u>Class</u>	<u>FY 2019-20</u>	<u>FY 2010-11</u>
Restaurants	19.7%	18.1%
Retail	61.2%	57.0%
Energy	1.5%	2.8%
Communication	2.4%	2.5%
Entertainment	3.4%	4.0%
Medical	0.0%	2.5%
Auto / Repair / Gas Stations	2.8%	3.2%
Other	9.0%	9.9%
Total	100.0%	100.0%

Sales Tax Composite - FY 2019-2020



Sales Tax Composite - FY 2010-2011



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	
Burlington Coat Factory	14	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 & Nobles Stores ⁽⁴⁾		15

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. 11,128
 Number of households 4,519
 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 - 30.1
 Average household size - 2.30
 2019 est. annual household income - \$50,592

Labor Force

Employment by occupation

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

Education

Served by Clear Creek ISD
 Website: www.ccisid.net

Major Employers

Academy Sports & Outdoors
 Cinemark
 City of Webster
 Clear Creek Independent School District
 Clear Lake Regional Medical Center
 Costco
 Houston Physicians' Hospital
 Kindred Hospital - Clear Lake
 Main Event Entertainment
 Raytheon
 Topgolf Webster

Predominant Business Categories

Healthcare
 Retail and Dining
 Aerospace and Aviation
 Recreation and Tourism
 Hospitality
 Information Technology

Financial Status

City Bond Rating:
 "AA+" from Standard and Poors
 Fiscal Year 2020-21 assessed

property value totals:	\$ 2,519,952,566
2020-21 net taxable value:	\$ 2,392,156,755
Annual FY 2019-20 sales	
tax revenue:	\$ 16,100,000
Projected FY 2020-21 sales	
tax revenue:	\$ 16,600,000
Adopted 2020 City property	
tax rate:	\$ 0.37357
8.25% total sales tax rate	
6.25% State	
2.50% City	

Quality of Life

Median home value	\$ 151,900
Average home sale list price	\$ 329,000
Average rent (3 bedroom home)	\$ 1,638

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

Crime Rate Index

1 (low crime) - 100 (high crime)

	<u>Violent</u>	<u>Property</u>
Atlanta	55.3	75.4
Washington, DC	56.2	63.9
Webster	26.7	88.7
Houston	50.4	63.2
Miami	48.8	62.7
Chicago	49.9	46.3
Dallas	37.0	50.7
Galveston	29.7	55.6
Los Angeles	29.1	35.1
U.S.	22.7	35.4
New York	28.2	24.9
Pearland	13.4	30.1
League City	11.2	29.3
La Porte	13.0	26.0
Sugar Land	7.6	26.3
Friendswood	8.6	18.2

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	22.8
Galveston	20.6

Climate

	<u>Webster</u>	<u>U.S.</u>
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

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