

ANNUAL BUDGET

THE CITY OF WEBSTER

Fiscal Year 2022-2023
City of Webster, Texas

City of Webster, Texas

Fiscal Year 2022-2023

Budget Cover Page

September 20, 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$184,955 which is a 1.90 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 \$244,260.

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

FOR:

Donna Rogers, Mayor	Bill Jones
Chris Vaughan	Edward Lapeyre
Martin Graves	

AGAINST:

PRESENT and not voting:

ABSENT:

Beverly Gaines, Mayor Pro-Tem	Jennifer Heidt
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Property Tax Rate Comparison

	2021-2022	2022-2023
Property Tax Rate:	\$0.39334/100	\$0.36475/100
No New Revenue Tax Rate:	\$0.35287/100	\$0.34674/100
No New Revenue Maint. & Operations Tax Rate:	\$0.27103/100	\$0.23917/100
Voter Approval Tax Rate:	\$0.39334/100	\$0.36481/100
Debt Rate:	\$0.12231/100	\$0.10522/100

Total debt obligation for City of Webster, Texas secured by property taxes:
\$20,160,000

CITY OF WEBSTER, TEXAS ANNUAL BUDGET

FISCAL YEAR
OCTOBER 1, 2022 – SEPTEMBER 30, 2023

ADOPTED

ON
September 20, 2022

THE MAYOR AND CITY COUNCIL

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

Michael Ahrens
City Manager

This budget will raise more total property taxes than last year's budget by \$184,955 or 1.90%, and of that amount \$244,260 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF WEBSTER, TEXAS
CITY OFFICIALS

Prepared By:

Kristen Woolley
Director of Finance

Carrie Ditta
Assistant Director of Finance

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

Visit our website at www.cityofwebster.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Webster
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director



City of Webster Mission

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

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Introduction to the Budget Document

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

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

Budget Overview and Summary Information (Page 1 – 47)

Introduction

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

Policies

This section includes the City's financial management policies.

Budget Summaries

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

Operating Budgets (Page 49 - 207)

General Fund Overview

This section describes and analyzes the General Fund using a combination of narrative, tables, and graphs to highlight key aspects of the budget including revenues, expenditures, and fund balance. Expenditure information is detailed by division, category and account.

General Fund

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

General Debt Service Fund

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

Operating Budgets for Other Funds

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

Capital Improvements Program & Supplemental Requests (Page 209 – 238)

This section presents the City’s plan for development for Fiscal Years 2023 - 2027. Components of this section include:

- An overview of the Capital Improvements Program;
- A narrative summary of projects;
- A five-year plan detailing expected project expenditures, potential sources of funding, and possible future impacts on operating budgets resulting from additional O & M expenditures;
- A listing of requested and approved supplemental packages for the upcoming budget year.

Webster Economic Development (Page 239 –250)

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

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

Appendix (Page 253 - 263)

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



Honorable Mayor and Council:

October 1, 2022

I am pleased to present to you the proposed 2022-2023 Annual Budget for the Fiscal Year beginning October 1, 2022 and ending September 30, 2023.

The Annual Budget is a fiscal plan which reflects the programs, goals, and policies necessary to provide services to the citizens of Webster. The proposed 2022-2023 Annual Budget is a financial guideline that outlines our efforts to maintain or increase the levels of service for which the City is responsible. The City is committed to enhancing the quality of life in Webster by continuing to provide necessary services to its citizens and instituting programs and projects which will serve the long-term interests of the community. As with most communities, the need for capital improvements exceeds available resources. The budget strives to balance the available resources of the City with the need to perform the activities requested by the public.

This proposed Annual Budget includes financial information regarding the General Fund, Utility Fund, Debt Service Funds, and several special funds. The proposed budget for Fiscal Year 2022-2023 for all funds totals \$72,723,595. This includes \$29,845,867 in the General Fund and \$6,983,391 in the Utility Fund.

As reported by the Harris County Appraisal District, the preliminary certified appraised taxable value totals \$2,770,396,163, which is an increase of \$481,289,268 or 21.03% over last year's valuation of \$2,289,106,895. Of this increase, \$68,117,658 is new value added to the tax roll.

The preliminary "no new revenue" tax rate for this budget year is calculated at 0.34674 cents per hundred, a decrease of .4660 cents per hundred, or 13.44%, from the current year tax rate of 0.39334 cents per hundred. The "no new revenue rate" is the tax rate which will result in the same amount of tax revenue based on any increase or decrease in the property tax value (excluding new values).

The current tax rate (2021-2022) of 0.39334 includes a Maintenance & Operations (M&O) tax rate of 0.27103, and a debt tax rate of 0.12231.

The proposed 2022-2023 tax rate of 0.36475 cents per hundred reflects a Maintenance and Operations tax rate of 0.25953, and a debt tax rate of 0.10522.

This year's budget reflects several trends across all departments.

- Increasing inflation and supply chain issues have driven up the costs of most materials, contracted projects, utilities, and fuel.
- Budgets reflect a 3.75% cost of living increase for all employees. In addition, the pay step plans for the Police Department and Fire Department, as previously presented to City Council, has been implemented effective Oct 1 and is reflected in this proposed budget.
- The major medical insurance plan with Blue Cross reflects an increase of 3% over current rates with the same policy provisions. Over the past five years, the City has experienced a net 0.4% increase in health insurance premium rates, which is extraordinary.

Major General Fund expenditures planned for in this budget include:

- \$400,000 for the replacement of the Texas Avenue Park restroom facility
- \$130,000 for security cameras in the city parks
- \$145,000 for the proposed Civic Center schematic design in anticipation of a future bond sale
- \$150,000 for the purchase of an outdoor stage for community events.
- An increase of \$694,600 (total of \$1,438,000) for new contract for EMS services
- \$267,632 for the addition of three new firefighter positions.
- \$364,375 for the addition of three police patrol positions
- \$616,127 for the purchase of police vehicles that were previously approved by City Council with expected delivery in FY 2022-23
- \$200,926 for payments #2 and #3 for the Motorola Consortium system upgrade
- \$147,600 for the creation of two custodian positions to replace the currently contracted custodian service
- \$60,000 to remodel the City Hall public bathrooms
- \$80,000 to rekey all City facilities and to implement a key control system
- An additional \$100,000 for enhanced ROW beautification and enhancement
- \$75,000 to complete the street sign replacement project.

Major expenditures budgeted in the Utility Fund include:

- \$959,128 for Utility Fund debt service
- \$200,000 to address I&I issues identified in the recent studies
- \$210,000 in the Drainage Fund to replace the street sweeper
- \$105,000 in the Drainage Fund for the purchase of an all-terrain litter vacuum vehicle
- \$75,000 to purchase a generator for lift station #15
- \$108,000 for fence replacements at Plumley Water Plant, water well #2, and lift stations #10 and #11
- \$60,000 to replace altitude valves at Magnolia and Plumley water plants
- \$150,000 for a water valve assessment, location, and maintenance program.

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

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

Respectfully submitted,



Mike Ahrens

City Manager



History of Webster

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

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

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

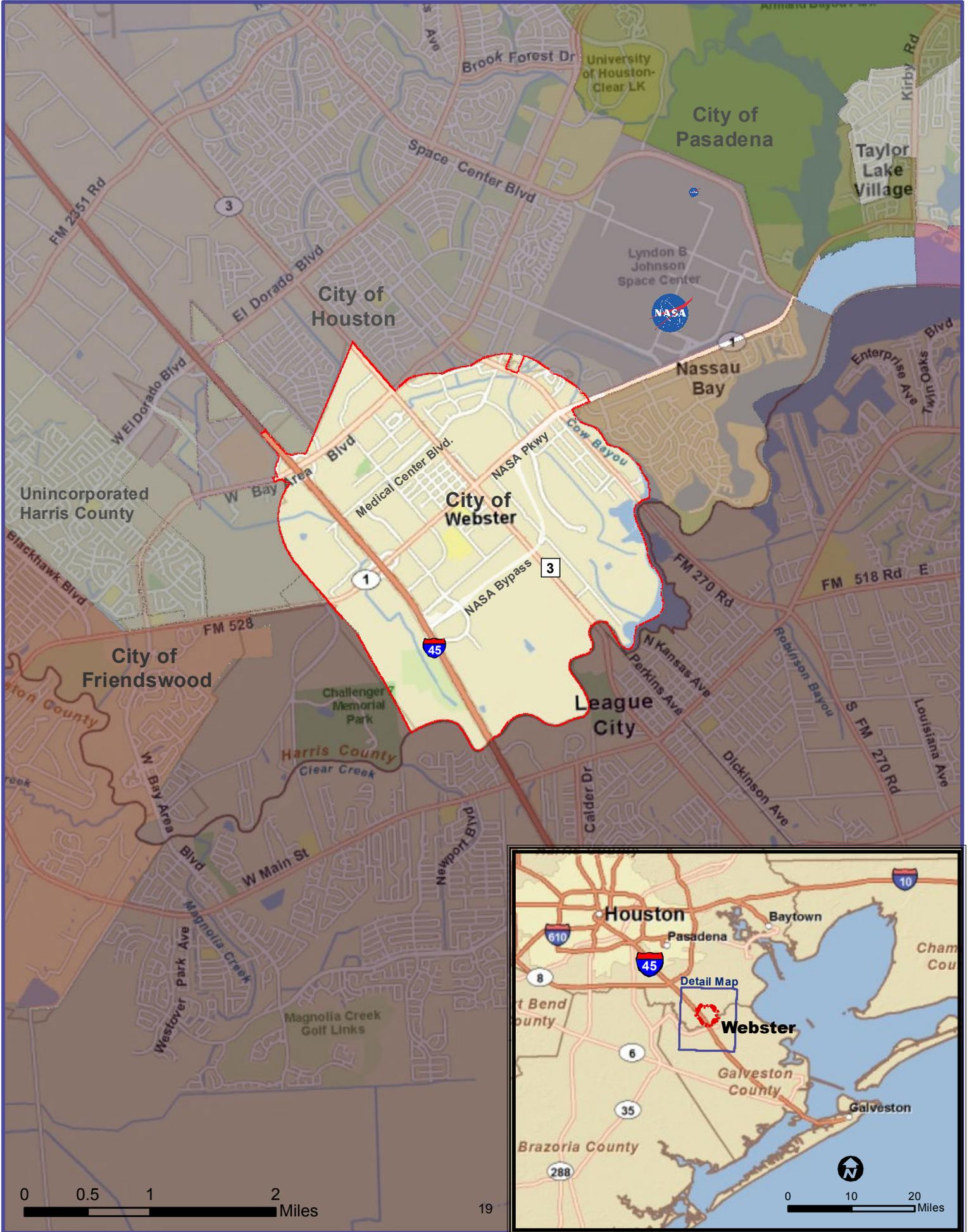
Webster has had its share of tragic events and setbacks. Only a few houses remained standing after the great 1900 hurricane, which killed thousands in Galveston. About half of Webster's population left after the storm. Just when Webster began prospering again, an early, severe freeze decimated the local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

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

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

Although the City limits encompass only 6.67 square miles, Webster has become the commercial hub of Bay Area Houston. The City's retail strength is exemplified by featuring some of the top-performing stores within the entire Houston Metropolitan Area, within the State of Texas, and within the nation. Webster boasts twenty hotels and more than 100 restaurants. Numerous healthcare facilities in the City accommodate more than 1,800,000 patients annually. With Johnson Space Center nearby, Webster is home to some of the top aerospace companies in the world. These all contribute greatly to Webster's economic vitality.

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



Financial Policies

Introduction

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

Fiscal Year

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

Budget Administration

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

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

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

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

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

Basis of Accounting and Budgeting

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

Governmental Funds

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

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

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

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

Proprietary Funds

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

Revenues

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

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

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

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

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

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

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

Expenditures / Expenses

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

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

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

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

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

Cash Management / Investment Policies

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

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

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

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

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

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

Accounting, Auditing, and Financial Reporting Policies

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

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

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

The City of Webster issues an Annual Comprehensive Financial Report (ACFR) within six months of the close of the previous fiscal year. The ACFR 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 ACFR.

Fund Balance / Reserve Policies

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

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

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

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

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

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

Debt Management Policies

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

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

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

Capital Projects

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

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

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

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

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

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

Long-term Financial Plan

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

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

City of Webster Strategic Plan

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

Vision Statements

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

City Goals and Strategies

The City Council has established a set of broad goals and strategies to accomplish the vision for the City. Some of these require extensive capital, time, and due diligence while others are readily attainable. The City Council goals and strategies, known as the Comprehensive Plan, provide context for decisions within the annual budget. The Comprehensive Plan is divided into seven sections starting with the introduction (Section 1), vision (Section 2), and the community profile (3). The goals are divided into four essential categories: land use (Section 4), transportation (Section 5), community enhancement (Section 6), public safety (Section 7).

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

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

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

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

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

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

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

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

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



Budget Development Process

Revenue Projections Developed (March)

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

Budget Orientation (April 30)

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

Budget Requests Submitted & Reviewed (June)

Staff meets with the Finance division to evaluate each division's budget requests. The deadline for division budgets to be submitted is May 31, 2022.

Preliminary Tax Rolls Received (July 25)

Preliminary appraisal rolls are received from the Harris County Appraisal District showing taxable values of \$2,761,243,391 in 2022.

Budget Review Sessions with City Manager (July)

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 2022-23 Proposed Budget is Filed with City Secretary (August 2)

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 \$69,229,254 (including interfund transfers) and a proposed total tax rate of \$0.355080 per \$100 of valuation based upon preliminary tax data.

Council Budget Work Sessions (August)

City Council holds a budget work session 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 8)

Certified and uncertified appraisal rolls are received from the Harris County Appraisal District. The 2022 total taxable value is determined to be \$2,770,396,163. The Harris County Tax Assessor-Collector 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 \$0.34674 per \$100 valuation and the voter approval rate is calculated to be \$0.36481 per \$100 valuation.

Public Hearing Held on Proposed Budget (September 20)

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 2022-2023 Annual Budget (September 20)

Council approves an ordinance adopting the budget for the fiscal year beginning on October 1, 2022 with total appropriations of \$72,723,595.

Public Hearing Held on Proposed Tax Rate (October 18)

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

Council Adopts a Tax Rate (October 18)

Following the publication of required notices regarding the no-new-revenue and voter approval tax rates, Council approves an ordinance adopting an O&M tax rate of \$0.25953 per \$100 valuation and a debt service tax rate of \$0.10522 per \$100 valuation.

FY 2022-23 Annual Budget is Published (November)

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

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

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

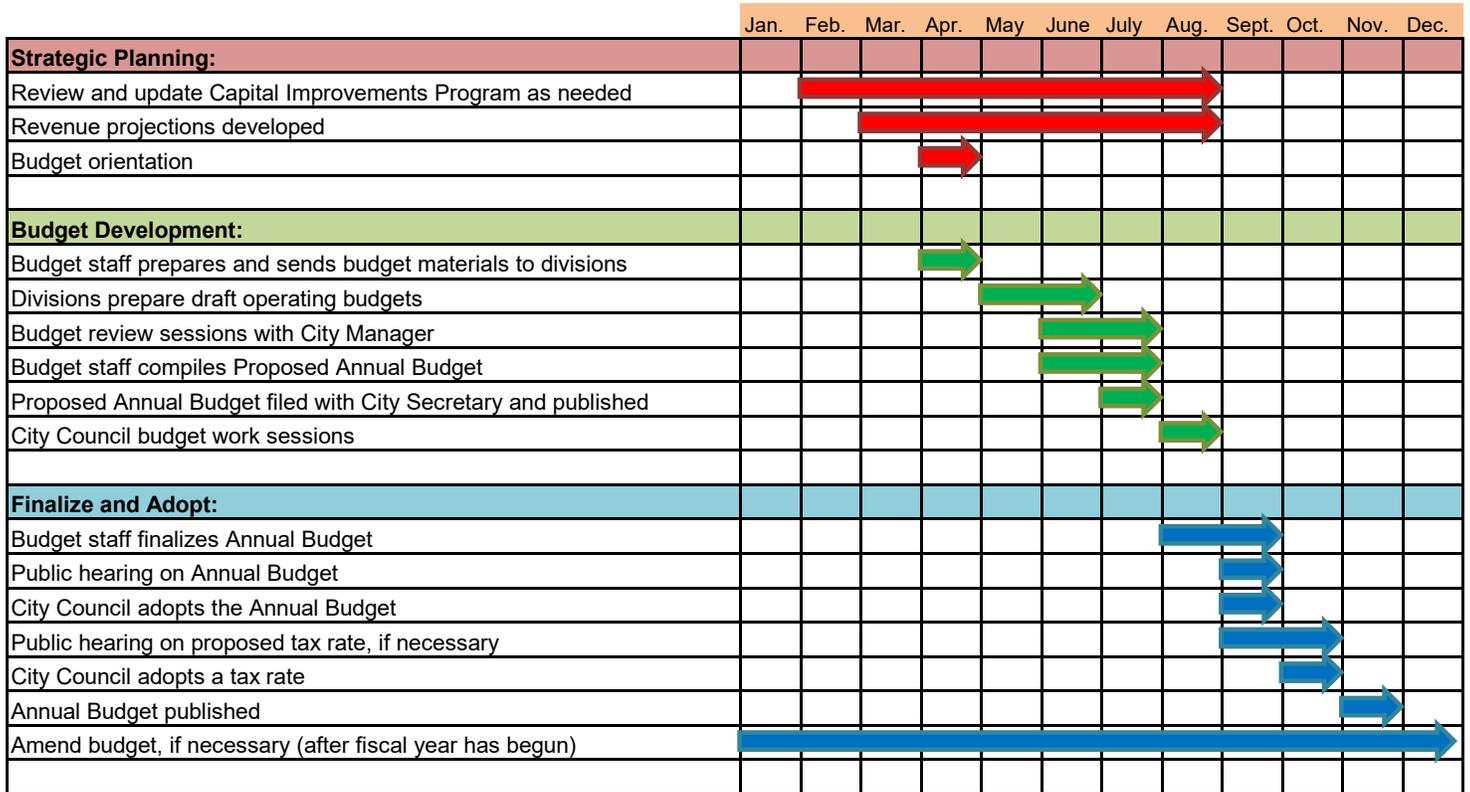
Supplemental Appropriations: If, during the fiscal year, the city manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the council may make supplemental appropriations for the year up to the amount of such excess.

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

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

Budget Calendar - Flow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2022-2023 Budget.



Fund Structure / Overview

Total Budget - All Funds		\$	72,723,595
	Governmental Funds		
	General Fund	\$	29,845,867
	Debt Service Funds		
	General Debt Service Fund	\$	2,865,825
	Special Revenue Funds		
	Hotel Occupancy Tax Fund	\$	803,315
	Municipal Court Fund	\$	38,725
	Public Safety Fund	\$	46,000
	Grant Fund	\$	2,841,396
	PEG Channel Fund	\$	-
	Proprietary Funds		
	Enterprise Funds		
	Utility Fund	\$	6,983,391
	Utility Debt Service Reserve Fund	\$	595,540
	Utility Interest & Sinking Fund	\$	1,554,367
	Internal Service Funds		
	Equipment Replacement Fund	\$	1,224,282
	Information Technology Fund	\$	1,003,953
	Employee Benefits Trust Fund	\$	2,637,388
	Component Unit		
	Webster Economic Development Corporation Fund	\$	19,991,107
	WEDC Debt Service Fund	\$	2,292,439

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.

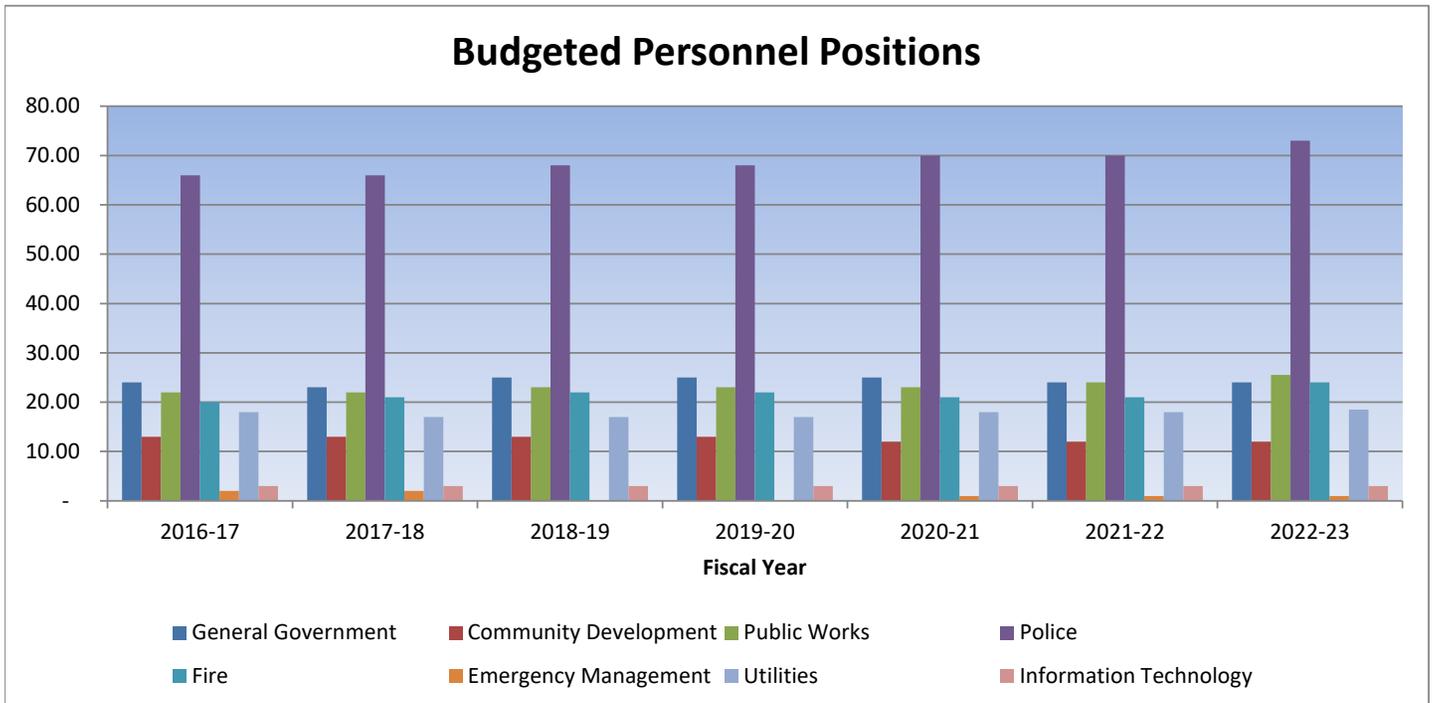
A detailed description for each fund can be found within the fund-level sections of this document.

Budgeted Personnel Positions

<u>Function</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
General Government	24.00	23.00	25.00	25.00	25.00	24.00	24.00
Community Development	13.00	13.00	13.00	13.00	12.00	12.00	12.00
Public Works	22.00	22.00	23.00	23.00	23.00	24.00	25.50
Police	66.00	66.00	68.00	68.00	70.00	70.00	73.00
Fire	20.00	21.00	22.00	22.00	21.00	21.00	24.00
Emergency Management	2.00	2.00	-	-	1.00	1.00	1.00
Utilities	18.00	17.00	17.00	17.00	18.00	18.00	18.50
Information Technology	3.00	3.00	3.00	3.00	3.00	3.00	3.00

Total	168.00	167.00	171.00	171.00	173.00	173.00	181.00
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Note:
Positions are shown as full-time equivalent (FTE)



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

	Fiscal Year						
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
<u>General Fund</u>							
General Government							
City Secretary	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City Manager	1.00	1.00	3.00	3.00	3.00	2.00	2.00
Finance	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Municipal Court	6.00	5.00	5.00	5.00	5.00	5.00	5.00
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Economic Development	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Development							
Administration	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Building	7.00	7.00	7.00	7.00	6.00	6.00	6.00
Recreation	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works							
Administration	5.00	5.00	6.00	6.00	6.00	6.00	7.50
Maintenance	10.00	10.00	10.00	10.00	10.00	11.00	11.00
Parks Maintenance	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Police							
Administration	9.00	8.00	8.00	9.00	8.00	8.00	8.00
Crime Investigation	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Patrol	35.00	36.00	36.00	36.00	37.00	37.00	40.00
Communications	15.00	15.00	17.00	16.00	16.00	16.00	16.00
Code Enforcement	-	-	-	-	2.00	2.00	2.00
Fire							
Administration	-	-	-	-	-	-	3.00
Prevention	5.00	5.00	7.00	7.00	6.00	6.00	3.00
Operations	15.00	16.00	15.00	15.00	15.00	15.00	18.00
Emergency Management	2.00	2.00	-	-	1.00	1.00	1.00
General Fund Total	147.00	147.00	151.00	151.00	152.00	152.00	159.50
<u>Utility Fund</u>							
Water	8.50	8.50	8.50	8.50	8.50	8.50	8.75
Wastewater	7.50	6.50	6.50	6.50	6.50	6.50	6.75
Drainage	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Utility Fund Total	18.00	17.00	17.00	17.00	18.00	18.00	18.50
<u>Information Technology Fund</u>							
Information Technology	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology Fund Total	3.00						
Total City Positions (FTE)	168.00	167.00	171.00	171.00	173.00	173.00	181.00

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 2022 - 2023**

	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy ²	Municipal Court	Public Safety ³	Grant ³	PEG Channel ²
Fund Balance at 9/30/2021	\$ 19,776,690	\$ 597,262	\$ 8,329,700	\$ 231,991	\$ 250,422	\$ 1,418,698	\$ 327,229
Estimated Fund Balance							
Revenue ¹	27,876,305	2,916,081	1,583,125	78,209	19,796	1,421,502	25,300
Expenditures	(25,469,188)	(2,839,380)	(772,220)	(65,522)	(17,872)	(2,804)	-
Subtotal	2,407,117	76,701	810,905	12,687	1,924	1,418,698	25,300
Estimated at 9/30/2022	\$ 22,183,807	\$ 673,963	\$ 9,140,605	\$ 244,678	\$ 252,346	\$ 2,837,396	\$ 352,529
% Change from Prior Year	12.2%	12.8%	9.7%	5.5%	0.8%	100.0%	7.7%
Projected Fund Balance							
Revenue ¹	29,207,572	2,873,447	1,660,000	81,750	15,625	4,000	26,000
Expenditures	(29,845,867)	(2,865,825)	(803,315)	(38,725)	(46,000)	(2,841,396)	-
Subtotal	(638,295)	7,622	856,685	43,025	(30,375)	(2,837,396)	26,000
Budgeted at 9/30/2023	\$ 21,545,512	\$ 681,585	\$ 9,997,290	\$ 287,703	\$ 221,971	\$ -	\$ 378,529
% Change from Prior Year	-2.9%	1.1%	9.4%	17.6%	-12.0%	-100.0%	7.4%

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	
\$ 7,305,815	\$ 1,787,022	\$ 43,187	\$ 4,415,365	\$ 367,409	\$ 86	\$ 13,153,951	\$ 164,709	\$ 58,169,536
7,032,950	180	1,700,837	730,612	863,810	2,535,956	25,375,722	713,164	72,873,549
(6,225,922)	(1,191,662)	(1,535,548)	(791,895)	(645,510)	(2,535,950)	(25,391,522)	(712,494)	(68,197,489)
807,028	(1,191,482)	165,289	(61,283)	218,300	6	(15,800)	670	4,676,060
\$ 8,112,843	\$ 595,540	\$ 208,476	\$ 4,354,082	\$ 585,709	\$ 92	\$ 13,138,151	\$ 165,379	\$ 62,845,596
11.0%	-66.7%	382.7%	-1.4%	59.4%	7.0%	-0.1%	0.4%	8.0%
6,880,278	-	1,554,667	914,405	803,650	2,637,398	20,639,788	2,292,514	69,591,094
(6,983,391)	(595,540)	(1,554,367)	(1,224,282)	(1,003,953)	(2,637,388)	(19,991,107)	(2,292,439)	(72,723,595)
(103,113)	(595,540)	300	(309,877)	(200,303)	10	648,681	75	(3,132,501)
\$ 8,009,730	\$ -	\$ 208,776	\$ 4,044,205	\$ 385,406	\$ 102	\$ 13,786,832	\$ 165,454	\$ 59,713,095
-1.3%	-100.0%	0.1%	-7.1%	-34.2%	10.9%	4.9%	0.0%	-5.0%

**City of Webster, Texas
Budget Summary
Budget Year 2022 - 2023**

Revenues	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	Grant	PEG Channel
Property Taxes	\$ 7,093,498	\$ 2,872,247	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	16,823,365						
Franchise & Local Taxes	1,783,065		1,650,000				26,000
Permit Fees	617,105						
Court Fines & Fees	689,000			81,500			
Charges for Service	380,239						
Miscellaneous Income	237,300	1,200	10,000	250	15,625		
Intergovernmental	-					4,000	
Other Financing Sources	-	-	-	-	-		
Total Revenue before Transfers	27,623,572	2,873,447	1,660,000	81,750	15,625	4,000	26,000
Transfers from Other Funds	1,584,000	-	-	-	-	-	-
Total Revenue	29,207,572	2,873,447	1,660,000	81,750	15,625	4,000	26,000
Expenditures							
Personnel	\$ 19,134,896	\$ -	\$ -	\$ 15,237	\$ -	\$ -	\$ -
Supplies	1,244,425		8,700	3,668	9,000		
Maintenance	2,347,790			-			
Services	5,662,991	2,000	649,615	10,820	37,000	4,000	-
Debt Service	-	2,863,825					
Capital Outlay	775,000			-		2,837,396	
Other Financing Uses	-						
Total Expenditures before Transfers	29,165,102	2,865,825	658,315	29,725	46,000	2,841,396	-
Transfers to Other Funds	680,765	-	145,000	9,000	-	-	-
Total Expenditures	29,845,867	2,865,825	803,315	38,725	46,000	2,841,396	-
Revenue Over / (Under) Expenditures	\$ (638,295)	\$ 7,622	\$ 856,685	\$ 43,025	\$ (30,375)	\$ (2,837,396)	\$ 26,000

Notes:

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

Enterprise Funds			Internal Service Funds			Component Unit		Total All Funds
Utility Fund	Utility Debt Svc Reserve	Utility Int & Sinking	Equipment Replacement	Information Technology	Employee Benefit Trust	WEDC Fund	WEDC Debt Service	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,965,745
						5,607,788		22,431,153
								3,459,065
								617,105
								770,500
6,857,362				803,550	2,637,388			10,678,539
22,916			50,000	100	10	10,032,000	75	10,369,475
								4,000
-								-
6,880,278	-	-	50,000	803,650	2,637,398	15,639,788	75	58,295,582
-		1,554,667	864,405	-	-	5,000,000	2,292,439	11,295,512
6,880,278	0	1,554,667	914,405	803,650	2,637,398	20,639,788	2,292,514	69,591,094
\$ 1,695,847	\$ -	\$ -	\$ -	\$ 349,813	\$ -	\$ -	\$ -	\$ 21,195,793
1,098,090				18,200		3,100		2,385,183
1,539,500				316,245		455,000		4,658,535
853,986		3,300		248,645	2,637,388	1,210,568	1,600	11,321,913
-		1,551,067					2,290,839	6,705,731
159,000			1,224,282	65,250		10,100,000		15,160,928
								-
5,346,423	-	1,554,367	1,224,282	998,153	2,637,388	11,768,668	2,292,439	61,428,083
1,636,968	595,540	-	-	5,800	-	8,222,439	-	11,295,512
6,983,391	595,540	1,554,367	1,224,282	1,003,953	2,637,388	19,991,107	2,292,439	72,723,595
\$ (103,113)	\$ (595,540)	\$ 300	\$ (309,877)	\$ (200,303)	\$ 10	\$ 648,681	\$ 75	\$ (3,132,501)

**City of Webster, Texas
Budget Summary History (All Funds) ¹
Fiscal Years 2020 - 2023**

	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023
Resources				
Property Taxes	\$ 8,220,850	\$ 8,642,260	\$ 9,641,032	\$ 9,965,745
Sales Taxes	18,347,000	16,100,000	19,339,189	22,431,153
Franchise & Local Taxes	3,418,680	3,211,880	3,184,504	3,459,065
Permit Fees	538,160	533,700	562,117	617,105
Court Fines & Fees	977,150	743,010	453,952	770,500
Charges for Service	9,976,860	10,078,870	10,244,508	10,678,539
Miscellaneous Income	948,940	554,490	371,342	10,369,475
Intergovernmental	50,500	-	4,000	4,000
Other Financing Sources	263,250	965,050	25,375	-
Total Resources before Transfers	42,741,390	40,829,260	43,826,019	58,295,582
Transfers from Other Funds	4,242,550	3,702,700	4,409,276	11,295,512
Total Resources	46,983,940	44,531,960	48,235,295	69,591,094
Expenditures				
Personnel	18,825,630	19,613,860	19,862,019	21,195,793
Supplies	1,858,990	1,720,240	2,194,254	2,385,183
Maintenance	2,599,380	2,194,500	3,408,839	4,658,535
Services	8,226,250	11,320,700	10,766,840	11,321,913
Debt Service	4,251,940	4,225,760	5,331,551	6,705,731
Capital Outlay	1,014,730	118,500	1,229,568	15,160,928
Total Expenditures before Transfers	36,776,920	39,193,560	42,793,071	61,428,083
Transfers to Other Funds	4,847,550	3,702,700	4,409,276	11,295,512
Total Expenditures	41,624,470	42,896,260	47,202,347	72,723,595
Resources Over / (Under) Expenditures	\$ 5,359,470	\$ 1,635,700	\$ 1,032,948	\$ (3,132,501)

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 project-length 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

**City of Webster, Texas
Comparative Schedule of City-Wide Resources and Expenditures (All Funds) ¹
Fiscal Years 2020 - 2023**

	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022 ²	Estimate 2021-2022 ²	Budget 2022-2023 ²
Beginning Fund Balance (GAAP)	\$ 41,080,616	\$ 44,887,291	\$ 58,169,536	\$ 58,169,536	\$ 62,845,597
Resources					
General Fund	\$ 23,720,827	\$ 26,185,863	\$ 26,107,300	\$ 27,876,305	\$ 29,207,572
General Debt Service Fund	2,681,104	2,724,397	2,996,304	2,916,081	2,873,447
Hotel Occupancy Tax Fund	1,271,646	1,590,131	1,512,874	1,583,125	1,660,000
Court Special Revenue Fund	45,371	47,053	47,346	78,209	81,750
Public Safety Special Rev Fund	71,815	59,668	20,625	19,796	15,625
Grant Fund	30,493	1,422,208	4,000	1,421,502	4,000
PEG Channel Fund	25,268	26,449	27,000	25,300	26,000
Utility Fund	5,934,641	6,663,240	6,510,438	7,032,950	6,880,278
Utility Debt Service Reserve Fund	595,400	596,222	-	181	-
Utility Interest & Sinking Fund	512,716	506,880	1,700,435	1,700,837	1,554,667
Equipment Replacement Fund	1,015,045	99,366	670,857	730,612	914,405
Information Technology Fund	755,801	732,638	863,850	863,810	803,650
Employee Benefits Trust Fund	2,337,944	2,351,228	2,601,822	2,535,956	2,637,398
WEDC Fund ³	4,427,413	7,910,491	4,431,475	25,375,722	20,639,788
WEDC Debt Service Fund	968,743	960,502	715,594	713,164	2,292,514
Total Resources	44,394,227	51,876,336	48,209,920	72,873,550	69,591,094
Expenditures					
General Fund	23,151,581	22,122,516	26,755,328	25,469,188	29,845,867
General Debt Service Fund	2,766,818	2,762,870	2,924,332	2,839,380	2,865,825
Hotel Occupancy Tax Fund	530,292	488,170	844,300	772,220	803,315
Court Special Revenue Fund	26,790	29,042	76,484	65,522	38,725
Public Safety Special Rev Fund	27,980	60,978	46,000	17,872	46,000
Grant Fund	25,194	3,354	4,000	2,804	2,841,396
PEG Channel Fund	-	-	-	-	-
Utility Fund	5,712,370	5,391,396	6,526,182	6,225,922	6,983,391
Utility Debt Service Reserve Fund	-	-	1,191,662	1,191,662	595,540
Utility Interest & Sinking Fund	508,313	505,363	1,700,425	1,535,548	1,554,367
Equipment Replacement Fund	552,608	127,333	925,968	791,895	1,224,282
Information Technology Fund	793,880	718,661	866,554	645,510	1,003,953
Employee Benefits Trust Fund	2,337,926	2,351,223	2,601,812	2,535,950	2,637,388
WEDC Fund ³	2,615,880	4,762,610	2,760,096	25,391,522	19,991,107
WEDC Debt Service Fund	965,744	960,044	713,094	712,494	2,292,439
Total Expenditures	40,015,376	40,283,560	47,936,237	68,197,489	72,723,595
Resources Over / (Under) Expenditures	\$ 4,378,851	\$ 11,592,776	\$ 273,683	\$ 4,676,061	\$ (3,132,501)
Ending Fund Balance (Budget)	45,459,467	56,480,067	58,443,219	62,845,597	59,713,095
Adjustments ⁴	(572,176)	1,689,469	-	-	-
Ending Fund Balance (GAAP)	\$ 44,887,291	\$ 58,169,536	\$ 58,443,219	\$ 62,845,597	\$ 59,713,095

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 The WEDC Fund balance now reflects activity for both the Operating and Project funds.

⁴ An adjustment is made to fund balance, if necessary, during the conversion from a budget basis to a modified 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

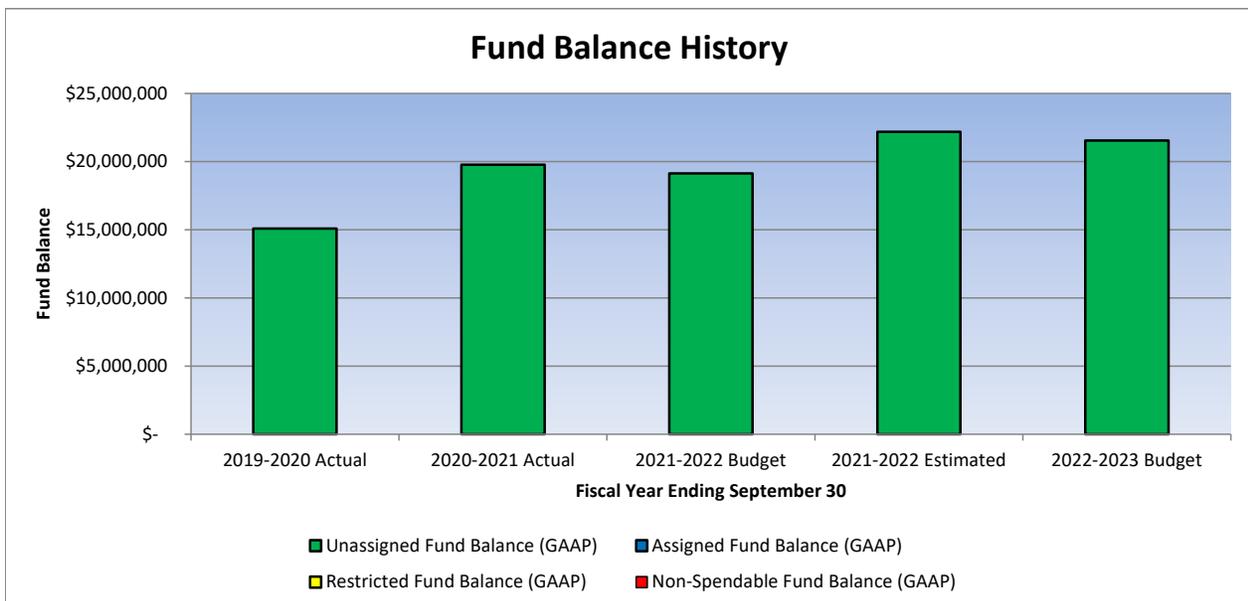
Divisions:	Public Works Administration
	Maintenance
	Parks Maintenance

Public Safety

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

**General Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Beginning Fund Balance (GAAP)	\$ 14,528,007	\$ 15,097,253	\$ 19,776,690	\$ 19,776,690	\$ 22,183,807
Revenues					
Property	5,638,603	6,093,029	6,645,228	6,473,667	7,093,498
Sales	13,086,731	15,311,975	14,913,868	16,022,250	16,823,365
Franchise & Local	1,616,076	1,788,374	1,701,020	1,754,500	1,783,065
Total Taxes	20,341,410	23,193,378	23,260,116	24,250,417	25,699,928
Permit Fees	1,108,417	598,253	562,117	1,059,914	617,105
Court Fines and Fees	528,631	436,719	406,856	648,241	689,000
Charges for Service	327,146	304,228	299,450	335,464	380,239
Miscellaneous	404,413	222,331	251,261	254,769	237,300
Intergovernmental		121,004	-	-	-
Other Financing Sources	1,010,810	1,309,950	1,327,500	1,327,500	1,584,000
Total Revenues	23,720,827	26,185,863	26,107,300	27,876,305	29,207,572
Recurring Expenditures by Type					
Personnel Services	15,914,634	16,536,081	17,790,297	17,117,146	19,134,896
Supplies	739,258	704,412	1,278,991	1,210,341	1,244,425
Maintenance	1,293,340	1,100,393	1,844,429	1,810,091	2,347,790
Services	3,589,912	3,660,047	5,039,373	4,535,072	5,662,991
Total Operating	21,537,144	22,000,933	25,953,090	24,672,650	28,390,102
Non-Recurring Expenditures					
Capital Outlay	342,707	121,427	230,731	225,031	775,000
Transfers Out	1,271,730	156	571,507	571,507	680,765
Total Non-Recurring	1,614,437	121,583	802,238	796,538	1,455,765
Total Expenditures	23,151,581	22,122,516	26,755,328	25,469,188	29,845,867
Excess (Deficiency) of Revenues Over Expenditures	569,246	4,063,347	(648,028)	2,407,117	(638,295)
Budget to GAAP Adjustments	-	616,090	-	-	-
Ending Fund Balance (Budget)	\$ 15,097,253	\$ 19,776,690	\$ 19,128,662	\$ 22,183,807	\$ 21,545,512
Days of Operating Expenditures	256	328	269	328	277

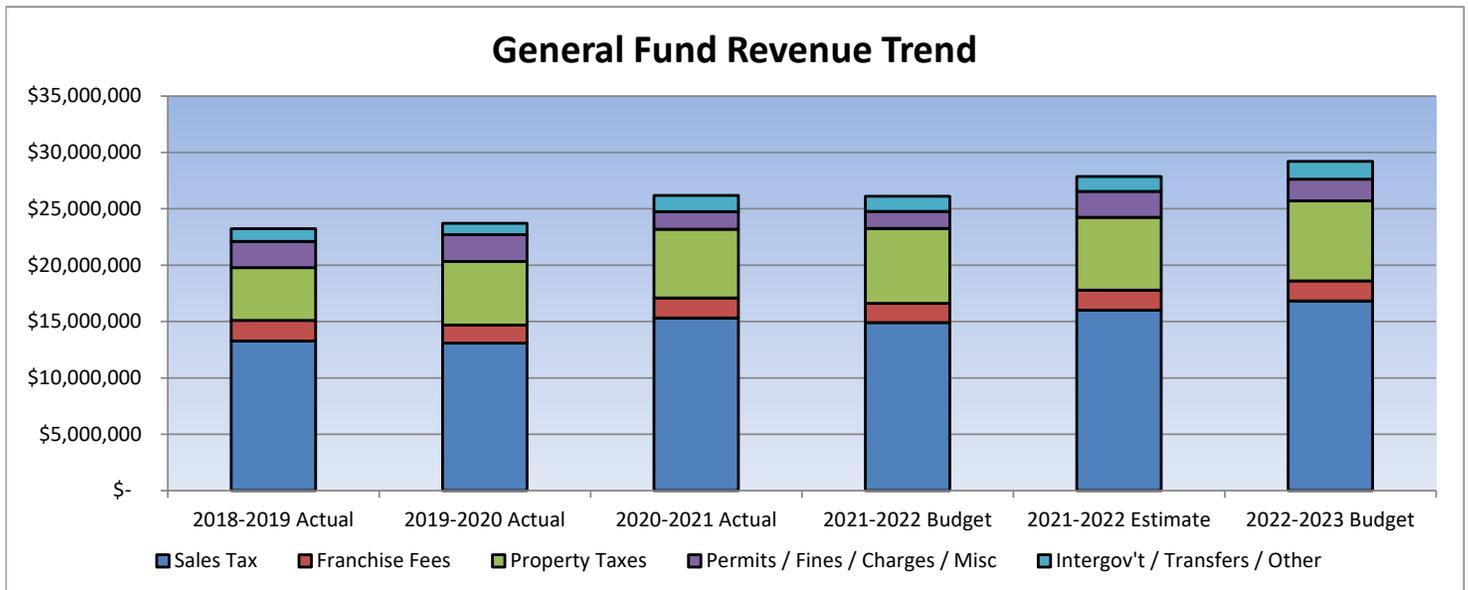


General Fund Recap

	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Revenues					
Property Taxes	\$ 5,638,603	\$ 6,093,029	\$ 6,645,228	\$ 6,473,667	\$ 7,093,498
Sales Tax	13,086,731	15,311,975	14,913,868	16,022,250	16,823,365
Franchise & Local Taxes	1,616,076	1,788,373	1,701,020	1,754,500	1,783,065
Permit Fees	1,108,417	598,253	562,117	1,059,914	617,105
Court Fines & Fees	528,631	436,719	406,856	648,241	689,000
Charges for Service	327,146	304,228	299,450	335,464	380,239
Miscellaneous Income	404,413	222,332	251,261	254,769	237,300
Intergovernmental	-	121,004	-	-	-
Other Financing Sources	1,010,810	1,309,950	1,327,500	1,327,500	1,584,000
Total Revenue	23,720,827	26,185,863	26,107,300	27,876,305	29,207,572
Expenditures					
General Government					
City Council	1,190,308	916,114	1,278,741	1,068,864	1,189,606
City Manager	640,008	678,321	496,771	495,794	516,840
Finance	1,522,394	1,560,323	1,887,115	1,774,118	1,849,991
Human Resources	456,541	484,593	565,402	557,424	572,404
Economic Development	442,855	439,539	836,347	743,964	698,631
Community Development	1,825,049	1,733,822	2,006,228	1,937,714	2,196,268
Public Works	4,309,155	3,433,051	4,517,948	4,258,537	5,626,154
Police	8,837,203	8,511,351	10,103,664	9,776,814	11,379,728
Fire	3,924,781	4,228,375	4,858,162	4,671,468	5,607,687
Emergency Management	3,287	137,027	204,950	184,491	208,555
Total Expenditures	23,151,581	22,122,516	26,755,328	25,469,188	29,845,867
Increase / (Decrease) in Fund Balance	\$ 569,246	\$ 4,063,347	\$ (648,028)	\$ 2,407,117	\$ (638,295)

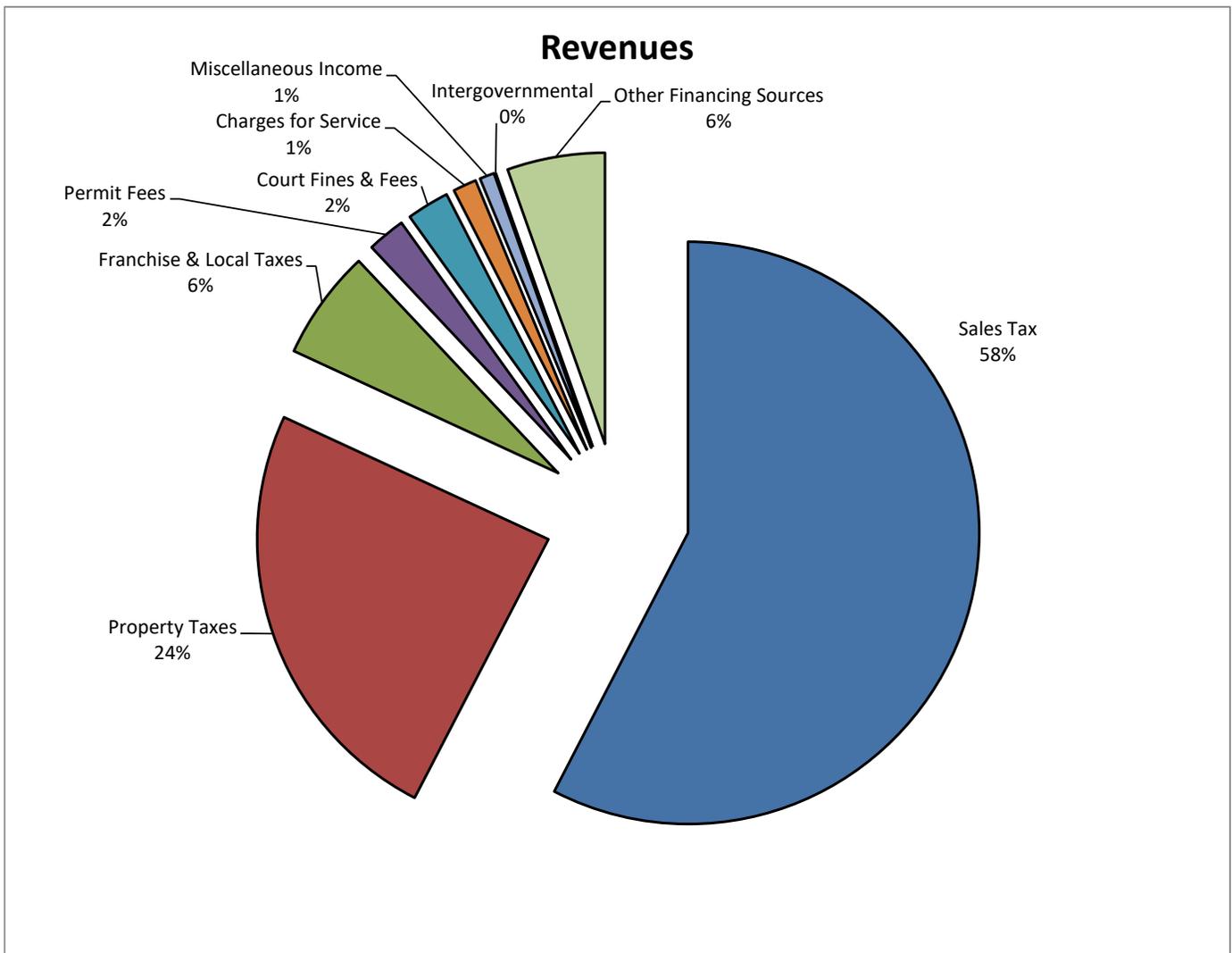
General Fund Revenue Trend

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Revenues						
Sales Tax	\$ 13,273,282	\$ 13,086,731	\$ 15,311,975	\$ 14,913,868	\$ 16,022,250	\$ 16,823,365
Franchise Fees	1,824,385	1,616,075	1,788,374	1,701,020	1,754,500	1,783,065
Property Taxes	4,671,624	5,638,603	6,093,029	6,645,228	6,473,667	7,093,498
Permits / Fines / Charges / Misc	2,346,580	2,368,607	1,561,531	1,519,684	2,298,388	1,923,644
Intergov't / Transfers / Other ¹	1,119,424	1,010,810	1,430,954	1,327,500	1,327,500	1,584,000
Total Revenue	\$ 23,235,296	\$ 23,720,827	\$ 26,185,863	\$ 26,107,300	\$ 27,876,305	\$ 29,207,572



Distribution of General Fund Revenues

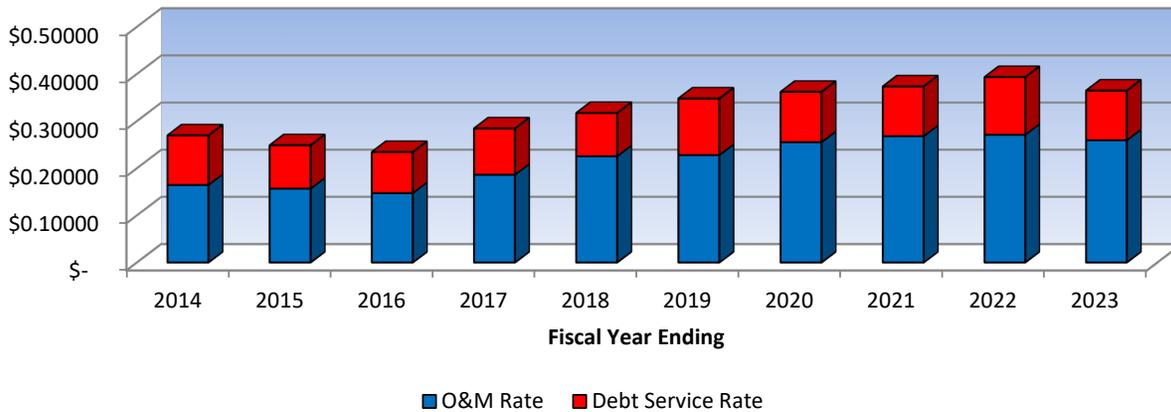
Sales Tax	\$ 16,823,365	57.6%
Property Taxes	7,093,498	24.3%
Franchise & Local Taxes	1,783,065	6.1%
Permit Fees	617,105	2.1%
Court Fines & Fees	689,000	2.4%
Charges for Service	380,239	1.3%
Miscellaneous Income	237,300	0.8%
Intergovernmental	-	0.0%
Other Financing Sources	1,584,000	5.4%
Total	\$ 29,207,572	100.0%



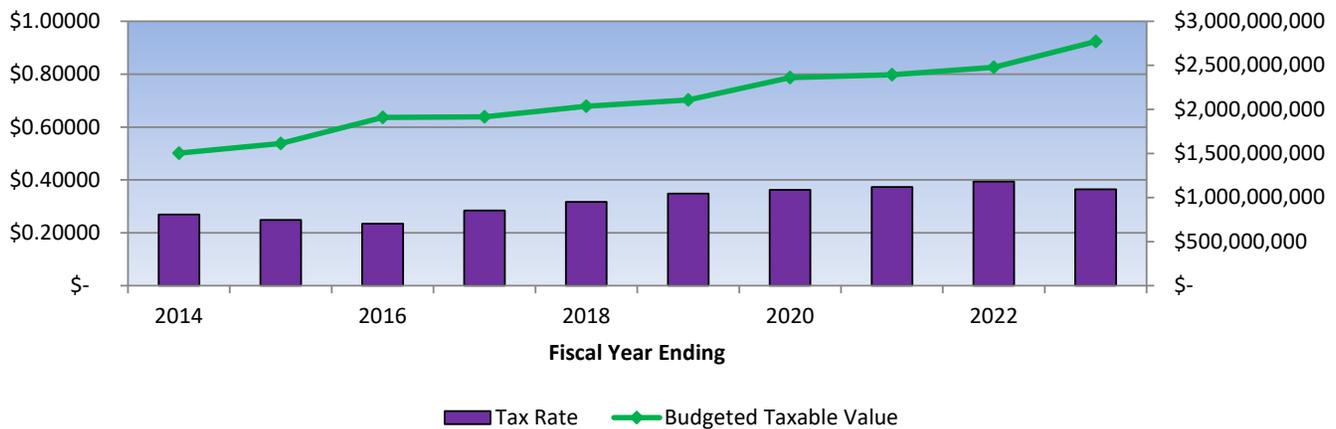
Budgeted Property Tax History

Fiscal Year Ending	Operations O&M		Debt Service		Total Rate	Budgeted Taxable Value	Budgeted Total Levy
	\$/ \$100	Amount	\$/ \$100	Amount			
2014	0.16455	2,474,645	0.10505	1,579,833	0.26960	1,503,886,393	4,054,478
2015	0.15679	2,531,621	0.09195	1,484,677	0.24874	1,614,657,127	4,016,298
2016	0.14733	2,811,338	0.08714	1,662,798	0.23447	1,908,191,281	4,474,136
2017	0.18625	3,566,933	0.09825	1,881,617	0.28450	1,915,132,045	5,448,551
2018	0.22549	4,593,905	0.09176	1,869,425	0.31725	2,037,298,684	6,463,330
2019	0.22800	4,806,949	0.11994	2,528,708	0.34794	2,108,310,956	7,335,657
2020	0.25536	6,024,662	0.10664	2,515,938	0.36200	2,359,281,664	8,540,600
2021	0.26810	6,413,444	0.10547	2,522,936	0.37357	2,392,156,755	8,936,380
2022	0.27103	6,717,725	0.12231	3,031,565	0.39334	2,478,590,943	9,749,290
2023	0.25953	7,068,498	0.10522	2,865,747	0.36475	2,770,396,163	9,934,245

Property Tax Rate History



Tax Rate vs. Taxable Value



Sales Tax:

2021-22 Budget: \$14,913,868

2022-23 Budget: \$16,823,365

The tax charged on all taxable sales within the city limits of Webster is 8.25%. That rate is comprised of three components: State, City, and the Webster Economic Development Corporation (WEDC). The State of Texas sales tax rate is 6.25%. The City of Webster sales tax rate has been 1.5% since 1993, when voters approved a 0.5% sales tax increase to reduce property taxes. In 1999, voters approved an additional 0.5% tax for WEDC to fund economic development activities.

The largest revenue source for the City, sales tax revenues account for approximately 62% of General Fund revenues and 39% of total City revenues from all sources. This is due to the significant presence of commercial, restaurant, and retail entities in the City. In addition, Webster is the home of several major medical facilities and twenty-one hotels. The City's location along Interstate Highway 45 and major thoroughfares such as NASA Parkway, Medical Center Boulevard, and Bay Area Boulevard contribute to the City's economic viability. Nearby NASA's Johnson Space Center, the rapidly growing Houston Space Port at Ellington Field, and proximity to the Houston/ Galveston bay area all contribute to the City's economic engine.

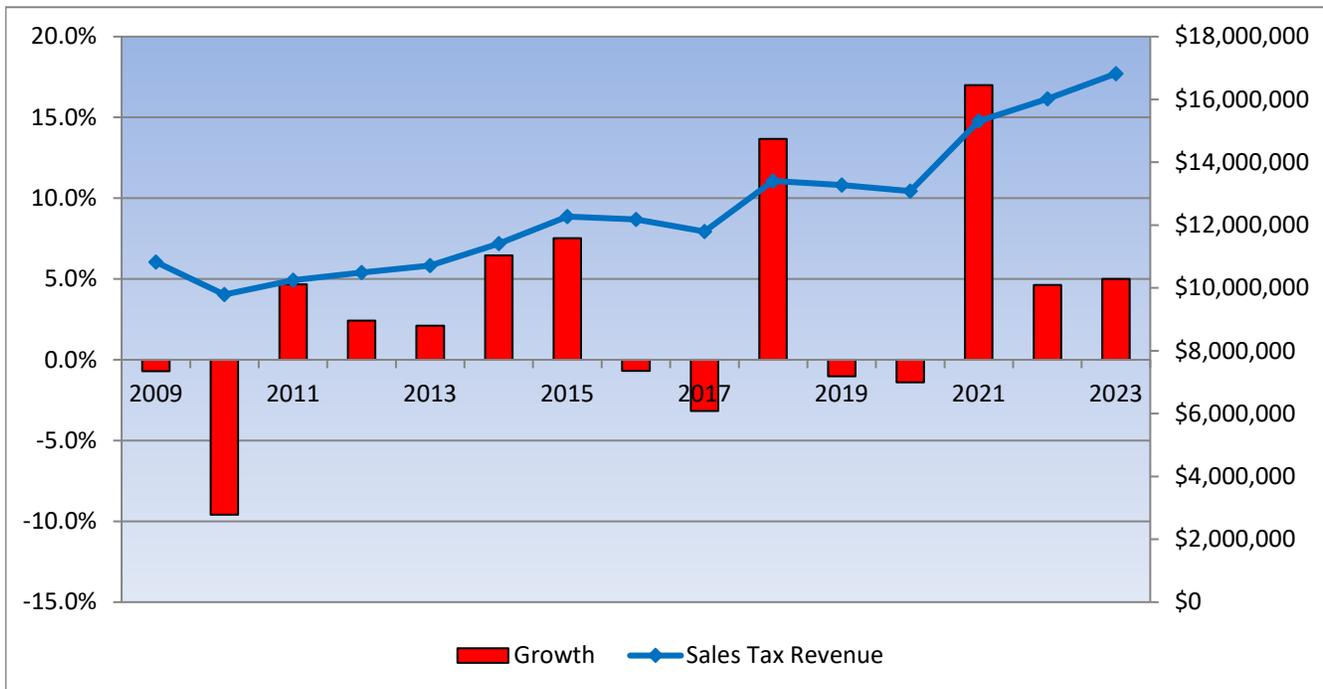
The local economy saw significant improvement after the end of pandemic related restrictions, as reflected in annual sales tax receipts. Annual sales tax revenues increased by 17% from FY 2019-20 to FY 2020-21. Current year (FY 2021-22) sales tax receipts are expected to outperform budgeted amounts by 7.43%. In this proposed budget (FY 2022-23), sales tax receipts are budgeted to increase a modest 5%, with expectations that actual receipts will again outperform budget.

Sales tax revenue comprises the majority of City resources. Substantial volatility exists with this revenue stream due to local economic conditions. Increased economic activity, new venue announcements, and increasing construction activity related to Great Wolf Lodge and Project Flyway will have a significant positive impact on the City's sales tax revenue.

General Fund Historical Sales Tax Trend

Fiscal Year Ending	Sales Tax Revenue ¹	Amount of Incr. / (Decr.)	% Incr. / (Decr.) Over Prior Year
2009	10,828,541	(77,767)	(0.7)%
2010	9,789,355	(1,039,186)	(9.6)%
2011	10,246,579	457,224	4.7%
2012	10,495,149	248,570	2.4%
2013	10,716,276	221,127	2.1%
2014	11,409,472	693,196	6.5%
2015	12,268,588	859,116	7.5%
2016	12,183,773	(84,815)	(0.7)%
2017	11,798,915	(384,858)	(3.2)%
2018	13,410,874	1,611,959	13.7%
2019	13,273,282	(137,592)	(1.0)%
2020	13,086,731	(186,551)	(1.4)%
2021	15,311,975	2,225,244	17.0%
2022	16,022,250	710,275	4.6%
2023	16,823,365	801,115	5.0%

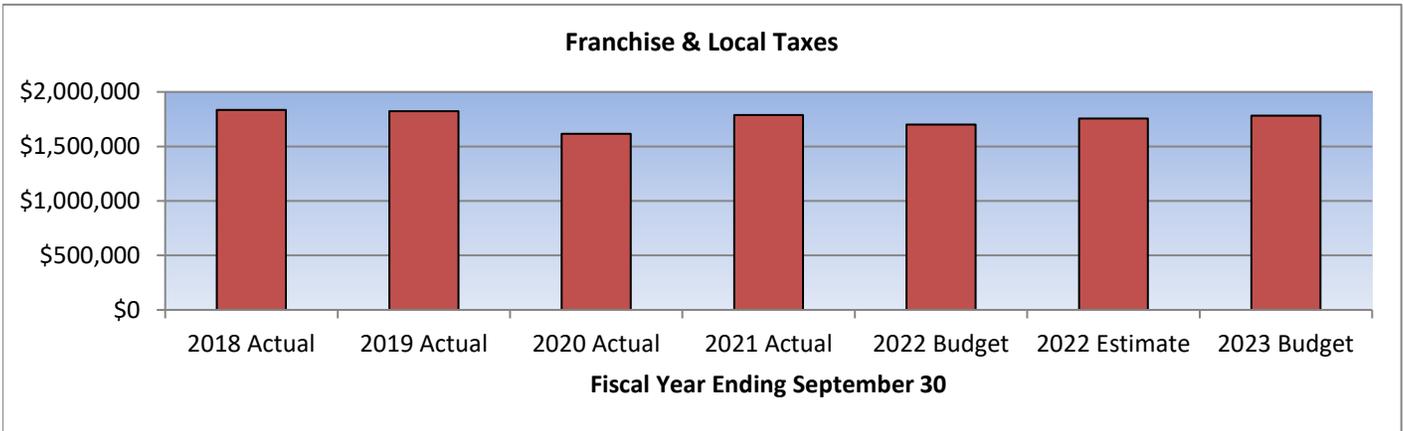
Notes: ¹ Amounts shown reflect actual sales tax revenue collected in each fiscal year with the exception of 2022 and 2023 which reports estimated and budgeted amounts, respectively.



Franchise & Local Taxes: 2021-22 Budget: \$1,701,020

2022-23 Budget: \$1,783,065

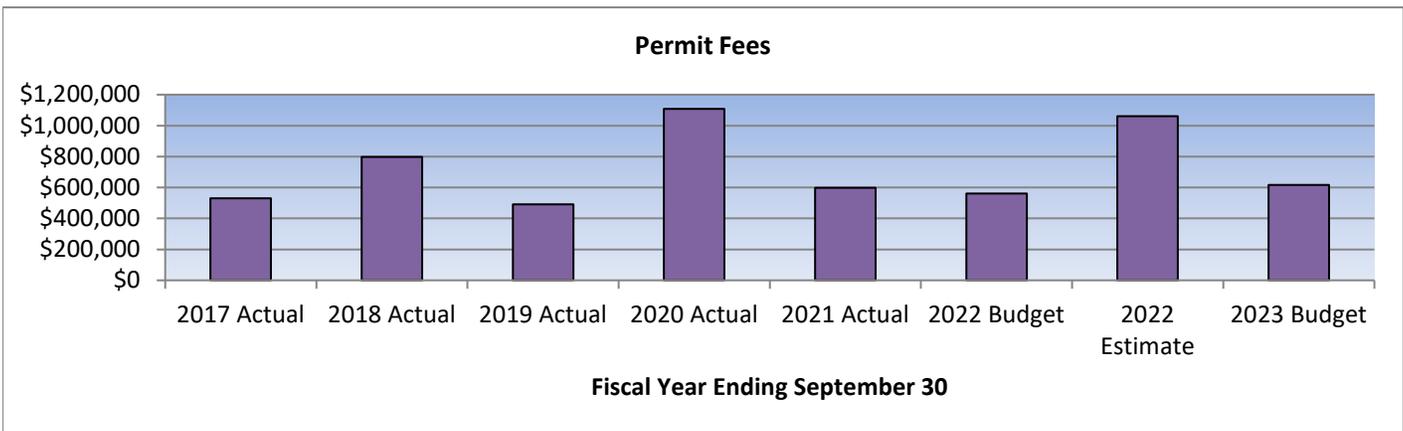
The City of Webster maintains non-exclusive franchise agreements with utility providers (electric, gas, phone and cable), which use the City's right-of-ways to provide their services. The utilities compensate the City for this privileged use through franchise taxes passed on to the users. Their fees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



Permit Fees: 2021-22 Budget: \$562,117

2022-23 Budget: \$617,105

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 was for a pipeline easement and the increase in 2022 is attributed to permits issued for Great Wolf Lodge.

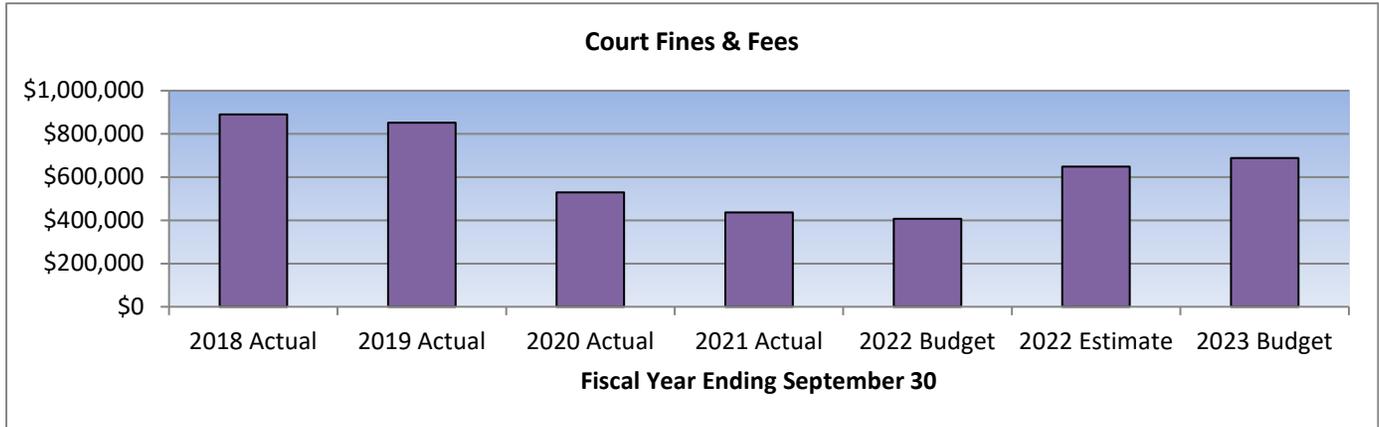


Court Fines & Fees:

2021-22 Budget: \$406,856

2022-23 Budget: \$689,000

Municipal court fines and fees are levied primarily for violations of local ordinances and traffic offenses. Revenue had decreased from prior years during the pandemic but are showing signs of recovering.

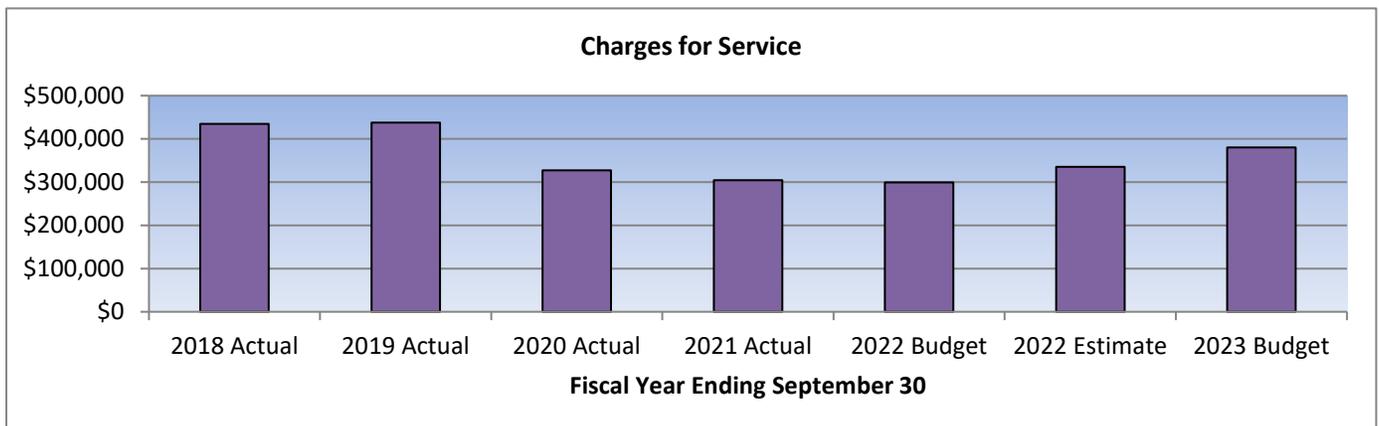


Charges for Service:

2021-22 Budget: \$299,450

2022-23 Budget: \$380,239

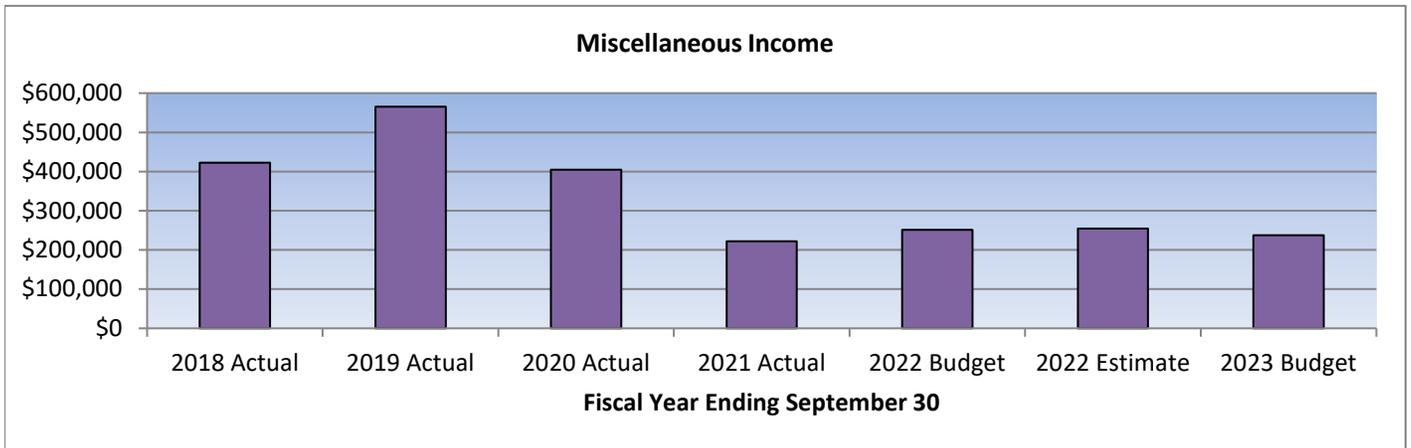
The main revenue in this category is the charge assessed for providing dispatching services to other jurisdictions which are made under inter-local agreements. The City will receive about \$280,239 for these services in FY 2022-23. Other revenues that fall into this category include charges for recreation programs, Civic Center rental fees, Recreation Hall rental fees, and park pavillion rental fees for which \$62,060 has been budgeted.



Miscellaneous Income: 2021-22 Budget: \$251,261

2022-23 Budget: \$237,300

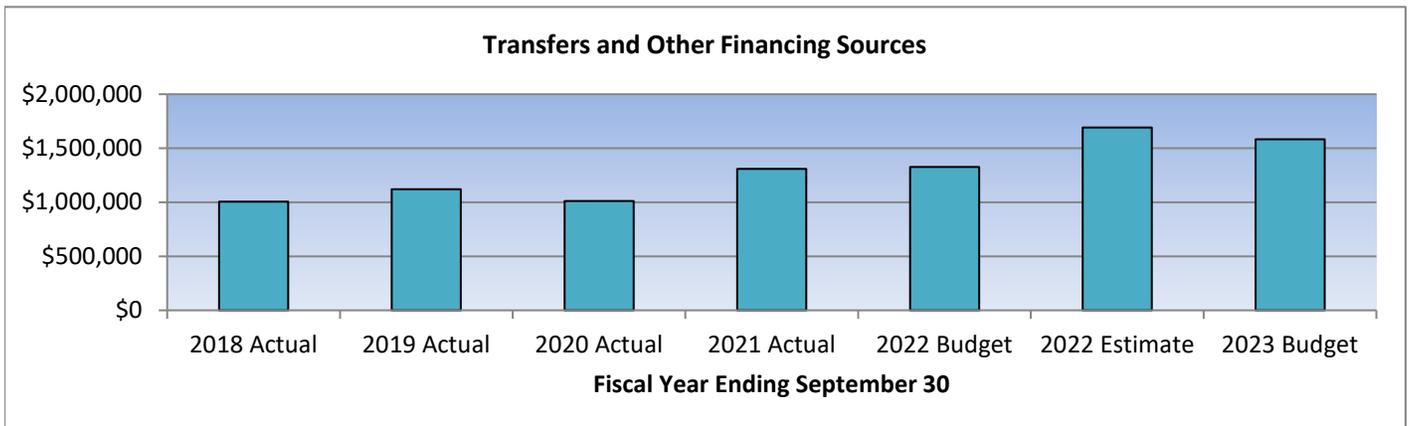
Miscellaneous income includes revenues that could not be classified elsewhere. The principal revenue in this category is miscellaneous other income which includes interest income, reimbursements, and refunds. Interest income has decreased significantly the past couple of years but is starting to increase again; \$40,000 has been budgeted for FY 2022-23. False alarm fees of \$35,000 are also recorded in this category.



Other Financing Sources: 2021-22 Budget: \$1,327,500

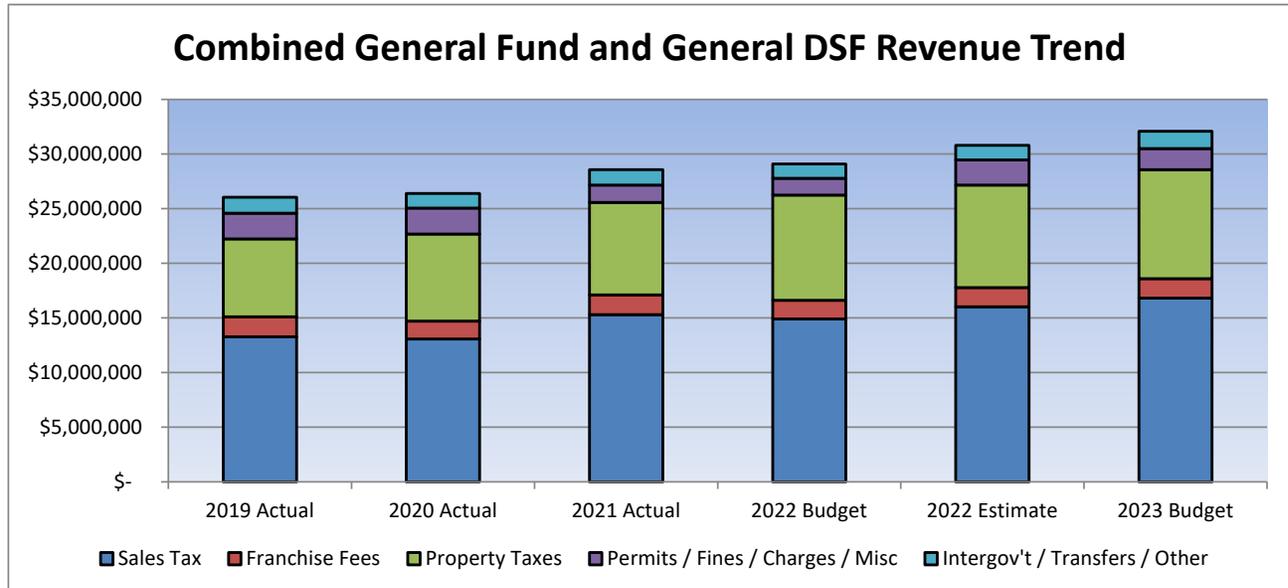
2022-23 Budget: \$1,584,000

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 other various interfund transfers.



Combined General Fund and General Debt Service Fund Revenue Trend

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Revenues						
Sales Tax	\$ 13,273,282	\$ 13,086,731	\$ 15,311,975	\$ 14,913,868	\$ 16,022,250	\$ 16,823,365
Franchise Fees	1,824,385	1,616,076	1,788,374	1,701,020	1,754,500	1,783,065
Property Taxes	7,132,900	7,981,067	8,487,095	9,641,032	9,388,591	9,965,745
Permits / Fines / Charges / Misc	2,367,310	2,377,217	1,561,531	1,520,184	2,298,388	1,924,922
Intergov't / Transfers / Other ¹	1,449,454	1,340,840	1,430,954	1,327,500	1,327,500	1,584,000
Total Revenue	\$ 26,047,331	\$ 26,401,931	\$ 28,579,929	\$ 29,103,604	\$ 30,791,229	\$ 32,081,097



**001 - General Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Property Taxes					
1010 Current Property Tax	\$ 5,783,282	\$ 6,223,818	\$ 6,717,725	\$ 6,512,625	\$ 7,068,498
1050 Delinquent Property Tax	(168,545)	(161,447)	(98,079)	(52,041)	-
1200 Penalty and Interest	23,866	30,658	25,582	13,083	25,000
Total Property Taxes	5,638,603	6,093,029	6,645,228	6,473,667	7,093,498
Franchise & Local Taxes					
2010 Sales Tax	13,086,731	15,311,975	14,913,868	16,022,250	16,823,365
2050 Mixed Drink Tax	424,004	607,675	490,191	600,000	615,000
2100 Franchise Tax - Electric	979,386	973,049	986,000	957,000	965,000
2110 Franchise Tax - Natural Gas	36,709	39,180	41,160	42,500	41,000
2120 Franchise Tax - Cable	96,090	125,346	125,000	103,000	114,500
2150 HB1777 Telecommunications Fee	79,886	43,125	58,669	52,000	47,565
Total Franchise & Local Taxes	14,702,807	17,100,349	16,614,888	17,776,750	18,606,430
Permit Fees					
3010 Alarm Registration	16,900	17,400	17,631	15,442	16,700
3020 Network Nodes	-	33,300	-	22,200	22,200
3050 Construction Permit	946,479	402,110	379,546	869,754	425,000
3100 Fire Protection Permit	23,068	27,511	45,000	18,814	28,315
3150 Food Dealer / Health Permit	52,900	51,487	52,000	52,232	52,450
3200 Mixed Beverage Permit	33,880	30,970	34,000	44,200	35,850
3300 Video Game Permit	5,265	800	5,019	4,235	4,865
3345 Ambulance Permit	18,650	4,500	17,753	16,987	18,475
3350 Wrecker Permit	11,275	16,650	11,169	16,050	13,250
Total Permit Fees	1,108,417	598,253	562,117	1,059,914	617,105
Court Fines & Fees					
4010 Court Fine & Fee	465,578	390,535	359,430	593,745	625,000
4050 Warrant Fee	47,332	37,161	35,460	36,479	42,000
4100 City's 10% of State Tax	15,721	9,024	11,966	18,017	22,000
Total Court Fines & Fees	528,631	436,719	406,856	648,241	689,000
Charges for Service					
5050 Recreation Programs	16,325	43,522	35,000	35,891	41,100
5070 Agreement - Nassau Bay	95,618	104,710	106,000	112,672	114,926
5075 Agreement - Lakeview	52,363	51,178	53,200	75,200	76,704
5080 Agreement - Southeast VFD	24,000	24,000	24,000	16,000	-
5090 Agreement - CLEMC	-	-	-	-	-
5095 Agreement - Acadian	121,000	57,458	60,000	60,000	126,550
5096 Agreement - Nassau Bay EMS	-	4,167	-	12,500	-
5350 Civic Center Rental	14,580	13,973	17,064	17,227	15,260
5360 Recreation / Meeting Room Rental	560	470	688	811	700
5370 Park Rental	2,700	4,750	3,498	5,163	5,000
Total Charges for Service	327,146	304,228	299,450	335,464	380,239

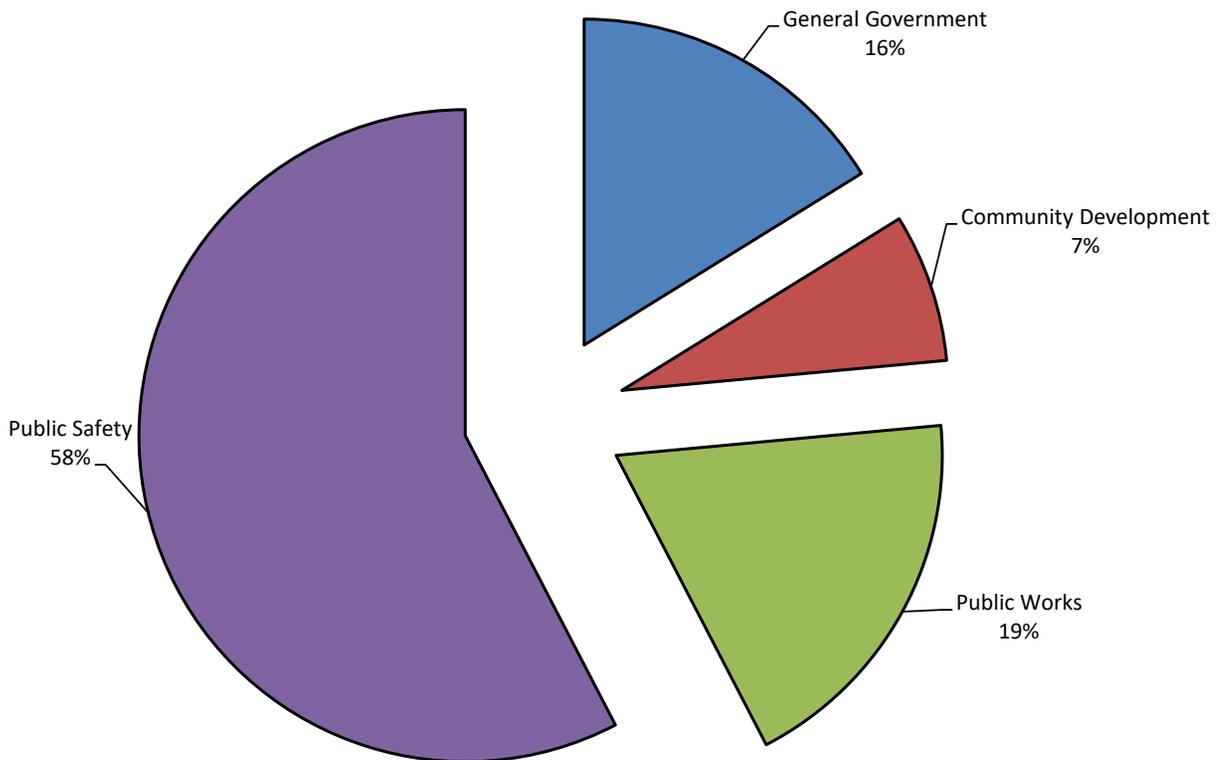
**001 - General Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Miscellaneous Income					
6010 Police Fees	2,337	2,674	2,226	1,864	2,300
6015 Alarm Fees	41,025	18,800	38,630	32,332	35,000
6050 Interest Income	153,784	53,652	35,000	50,493	40,000
6070 Unrealized Gain / Loss	17,276	(32,728)	-	-	-
6100 Other Income	64,119	130,721	79,000	129,000	125,000
6120 Insurance Reimbursements	16,091	44,362	16,000	26,800	20,000
6150 Sale of City Assets	109,781	4,852	80,404	14,280	15,000
6300 Cash Over / Short	-	-	-	-	-
Total Miscellaneous Income	404,413	222,332	251,261	254,769	237,300
Intergovernmental					
7020 State Grant	-	21,545	-	-	-
7035 FEMA Grant	-	97,387	-	-	-
7126 Miscellaneous Grant	-	2,072	-	-	-
Total Intergovernmental	-	121,004	-	-	-
Other Financing Sources					
8200 Transfer from WEDC Fund	700,000	700,000	700,000	700,000	930,000
8202 Transfer from Utility Fund	250,000	500,000	500,000	500,000	500,000
8211 Transfer from HOT Fund	48,810	100,950	118,500	118,500	145,000
8219 Transfer from Muni Court Fund	12,000	9,000	9,000	9,000	9,000
Total Other Financing Sources	1,010,810	1,309,950	1,327,500	1,327,500	1,584,000
General Fund	\$ 23,720,827	\$ 26,185,863	\$ 26,107,300	\$ 27,876,305	\$ 29,207,572

General Fund Expenditures by Function

General Government	\$ 4,827,474	16.2%
Community Development	2,196,268	7.4%
Public Works	5,626,154	18.9%
Public Safety	17,195,970	57.6%
Total	\$ 29,845,867	100.0%

2022-2023 Expenditures by Function

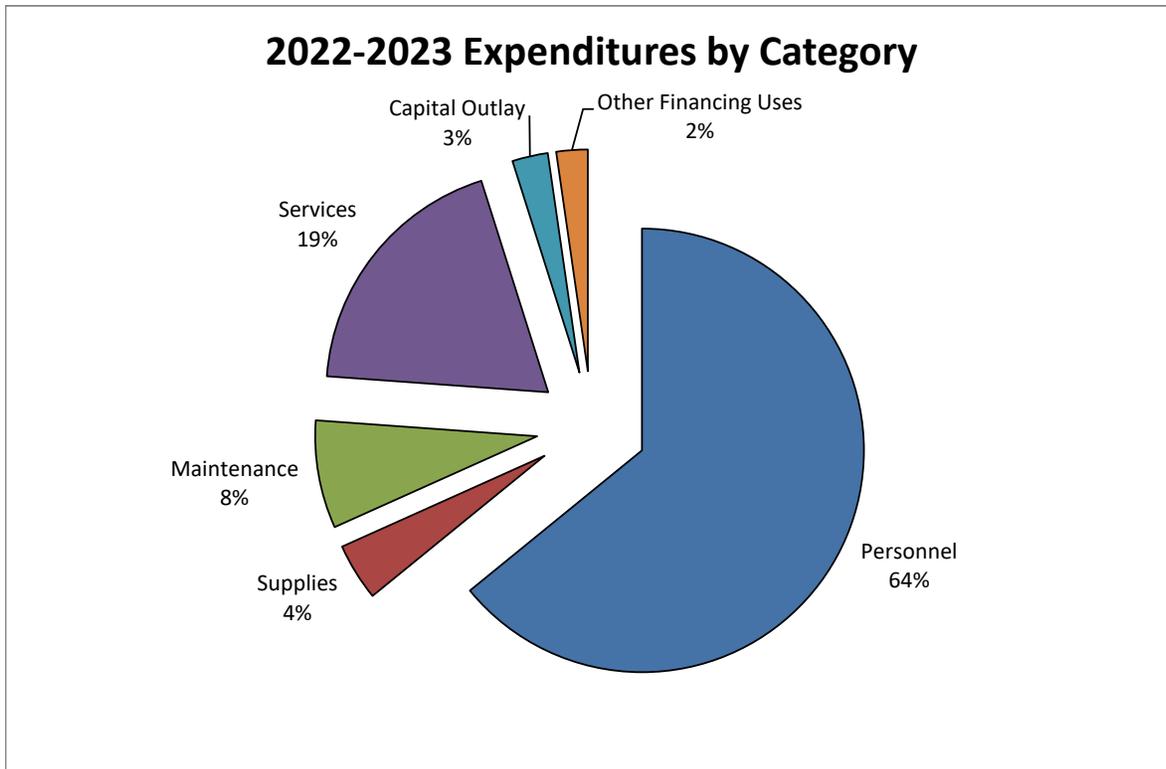


**001 - General Fund
Division Summary**

	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
City Council					
City Council	\$ 624,809	\$ 328,914	\$ 591,996	\$ 448,179	\$ 514,532
City Secretary	565,499	587,200	686,745	620,685	675,074
Total - City Council	1,190,308	916,114	1,278,741	1,068,864	1,189,606
City Manager					
City Manager	640,008	678,321	496,771	495,794	516,840
Total - City Manager	640,008	678,321	496,771	495,794	516,840
Finance					
Finance	931,822	971,108	1,160,709	1,122,708	1,127,521
Municipal Court	590,572	589,215	726,406	651,410	722,471
Total - Finance	1,522,394	1,560,323	1,887,115	1,774,118	1,849,991
Human Resources					
Human Resources	456,541	484,593	565,402	557,424	572,404
Total - Human Resources	456,541	484,593	565,402	557,424	572,404
Economic Development					
Economic Development	442,855	439,539	836,347	743,964	698,631
Total - Economic Development	442,855	439,539	836,347	743,964	698,631
Community Development					
CD - Administration	663,192	665,255	719,622	693,647	770,341
CD - Building	779,375	696,279	761,181	726,042	732,262
CD - Recreation	382,482	372,288	525,425	518,025	693,665
Total - Community Development	1,825,049	1,733,822	2,006,228	1,937,714	2,196,268
Public Works					
PW - Administration	979,524	931,300	1,097,130	976,859	1,345,440
PW - Maintenance	2,171,323	1,423,408	1,955,139	1,860,401	2,198,405
PW - Parks Maintenance	1,158,308	1,078,343	1,465,679	1,421,277	2,082,310
Total - Public Works	4,309,155	3,433,051	4,517,948	4,258,537	5,626,154
Police					
Police - Administration	2,077,898	1,791,003	2,226,663	2,215,845	2,378,100
Police - CID	1,009,747	894,271	1,055,275	972,454	1,076,266
Police - Patrol	4,449,542	4,413,487	5,039,561	5,225,745	6,064,915
Police - Communications	1,300,016	1,278,807	1,588,436	1,192,639	1,645,826
Police - Code Enforcement	-	133,783	193,729	170,131	214,620
Total - Police	8,837,203	8,511,351	10,103,664	9,776,814	11,379,728
Fire					
Fire - Prevention	737,902	853,441	1,049,539	893,195	542,570
Fire - Operations	3,186,879	3,374,934	3,808,623	3,778,273	2,536,032
Fire - Administration	-	-	-	-	2,529,085
Total - Fire	3,924,781	4,228,375	4,858,162	4,671,468	5,607,688
Emergency Management					
Emergency Management	3,287	137,027	204,950	184,491	208,555
Total - Emergency Management	3,287	137,027	204,950	184,491	208,555
General Fund	\$ 23,151,581	\$ 22,122,516	\$ 26,755,328	\$ 25,469,188	\$ 29,845,867

**001 - General Fund
Category Summary**

Object	Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
0000	Personnel	\$ 15,914,634	\$ 16,536,081	\$ 17,790,297	\$ 17,117,146	\$ 19,134,896
1000	Supplies	739,258	704,412	1,278,991	1,210,341	1,244,425
2000	Maintenance	1,293,340	1,100,393	1,844,429	1,810,091	2,347,790
3000	Services	3,589,912	3,660,047	5,039,373	4,535,072	5,662,991
7000	Capital Outlay	342,707	121,427	230,731	225,031	775,000
8000	Other Financing Uses	1,271,730	156	571,507	571,507	680,765
General Fund		\$ 23,151,581	\$ 22,122,516	\$ 26,755,328	\$ 25,469,188	\$ 29,845,867



**001 - General Fund
Line Item Detail**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 10,526,402	\$ 10,915,536	\$ 11,697,146	\$ 11,285,808	\$ 12,733,747
0150 Overtime	604,577	655,106	556,490	643,200	650,050
0200 Taxes	837,328	890,877	967,950	899,132	1,054,317
0250 Retirement	1,960,510	2,011,530	2,155,542	2,064,369	2,283,095
0300 Group Insurance	1,829,629	1,875,075	2,256,155	2,050,535	2,231,400
0310 W/C Insurance	105,958	97,934	102,678	86,208	111,016
0320 Disability Insurance	50,230	58,980	54,336	59,739	71,272
0750 Contract Personnel	-	31,043	-	28,155	-
Total Personnel	15,914,634	16,536,081	17,790,297	17,117,146	19,134,896
Supplies					
1050 Certificate & Award	12,635	11,726	24,330	18,100	26,265
1100 Chemical	5,696	13,385	16,060	12,700	19,660
1200 Fire Prevention Supplies	4,910	5,860	8,700	-	8,700
1230 Holiday Supplies	30,368	40,024	258,745	258,500	78,850
1234 July 4 Celebration Committee	1,391	10,952	50,000	52,300	60,000
1250 Investigative Supplies	1,608	2,875	4,990	4,000	4,990
1300 Kitchen & Janitorial	46,765	46,247	54,825	51,740	78,060
1400 Office & Postage	65,865	62,633	88,380	58,934	96,715
1450 Office Furnishings	136,946	6,195	12,500	14,087	43,200
1600 Safety & Health	37,935	34,867	53,010	41,245	51,010
1650 Shop Supplies	7,127	5,389	7,100	8,500	21,000
1700 Small Tools & Equipment	164,970	219,655	368,205	329,137	238,210
1850 Uniform & Apparel	113,915	114,396	155,545	137,449	231,730
1900 Vehicle & Eqpt. Supplies	109,127	130,208	176,601	223,649	286,035
Total Supplies	739,258	704,412	1,278,991	1,210,341	1,244,425
Maintenance					
2050 Building Maintenance	362,220	266,177	446,800	442,160	502,500
2100 Property Maintenance	134,540	99,183	239,000	239,000	477,000
2150 K-9 Maintenance	4,741	-	25,500	25,500	9,500
2200 Machine & Eqpt. Maintenance	42,613	45,373	54,550	52,567	67,030
2250 Signage Maintenance	54,101	40,740	90,500	90,500	90,500
2300 Street Maintenance	223,063	136,493	110,000	95,000	118,000
2450 Vehicle Maintenance	122,746	185,176	218,755	203,835	210,585
2900 Service Contracts	301,917	295,542	611,914	614,119	640,025
2910 CAD Support Services	47,399	31,709	47,410	47,410	232,650
Total Maintenance	1,293,340	1,100,393	1,844,429	1,810,091	2,347,790

001 - General Fund
Line Item Detail

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Services					
3010 Animal Control	19,279	17,059	30,500	27,000	18,000
3030 Attorney	421,622	152,970	260,000	193,000	260,000
3050 Auditor	46,677	28,303	42,300	41,555	44,415
3060 Contract Services	101,629	132,559	212,500	150,000	212,000
3070 Personnel Services	67,665	75,884	108,000	108,000	158,760
3080 Financial	101,049	94,735	89,390	141,120	135,735
3090 Codification	2,935	2,279	4,740	2,110	4,740
3110 Communication	173,051	165,922	178,622	161,427	179,980
3130 Consultant / Prof. Services	117,357	97,809	187,264	161,561	274,760
3150 Court	32,498	26,600	51,030	40,000	51,030
3160 Deployment Expense	2,189	4,957	-	-	-
3170 Disposal	199	625	1,000	900	1,000
3190 Dues, Subscriptions, Books	46,734	40,951	59,603	46,912	68,048
3210 Election	8,237	24,670	8,800	5,265	19,800
3230 EMS Services	408,828	708,000	743,400	743,400	1,438,000
3240 Investigative Services	3,963	7,382	9,040	9,000	12,340
3250 Employee Program	64,533	56,732	99,403	90,000	92,045
3290 Fire Services	1,897	7,132	6,000	6,450	5,400
3310 General Insurance	233,786	235,671	237,191	224,804	247,949
3330 Janitorial Services	96,337	105,958	107,170	106,142	8,565
3350 Jury Trials	1,496	1,432	4,800	1,460	3,500
3390 Mosquito Control	5,219	8,525	12,000	6,000	12,000
3430 Legal Notices	1,466	7,222	16,000	14,500	16,000
3440 Technology Services	20,794	19,256	27,130	24,000	26,280
3470 Pre-Employment	14,767	20,229	15,238	15,000	20,180
3490 Printing	20,932	24,810	40,270	29,852	44,620
3510 Prisoner Support	4,274	4,435	8,950	10,700	9,600
3530 Professional Development	119,578	202,629	368,160	281,415	334,620
3570 Publications	18,159	1,316	-	870	-
3590 Public Relations	31,727	56,878	110,950	38,750	89,650
3600 Recreation Program	62,918	47,905	98,710	96,000	100,710
3610 Recycling	794	497	700	1,000	1,500
3630 Rentals	8,646	8,010	12,000	15,500	17,000
3670 Street Lights	170,384	142,774	200,000	175,000	198,210
3690 Tax Appraisal	60,600	63,540	66,000	69,565	75,000
3710 Tax Collection	6,991	7,011	9,500	7,995	9,500
3750 Uniform Service	22,399	17,855	24,830	20,080	28,200
3770 Utilities	233,925	230,844	248,602	239,510	294,939
3780 Water Charges	70,227	75,977	71,006	66,725	72,515
3790 Warrant Collection	1,740	1,596	2,250	500	2,250
3795 Economic Development Initiatives	-	-	360,628	275,000	230,000
3810 City Council Contingency	26,787	5,437	26,000	15,000	26,000
3820 City Manager Contingency	3,396	4,577	40,000	32,000	40,000
3870 Emergency Management	3,287	13,284	-	-	-
3880 Information Technology	728,940	707,810	839,696	840,004	778,150
Total Services	3,589,912	3,660,047	5,039,373	4,535,072	5,662,991

**001 - General Fund
Line Item Detail**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Capital Outlay					
7050 Building & Property	-	121,427	198,961	195,761	610,000
7100 Computer System	-	-	2,500	-	-
7150 Furniture	-	-	-	-	15,000
7200 Machine & Equipment	8,695	-	-	-	150,000
7250 Vehicles	334,012	-	29,270	29,270	-
Total Capital Outlay	342,707	121,427	230,731	225,031	775,000
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	666,730	-	571,507	571,507	680,765
8009 Transfer to Parks & Landscap Func	605,000	-	-	-	-
8042 Transfer to Grant Fund	-	156	-	-	-
Total Other Financing Uses	1,271,730	156	571,507	571,507	680,765
General Fund	\$ 23,151,581	\$ 22,122,516	\$ 26,755,328	\$ 25,469,188	\$ 29,845,867

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 2021-2022

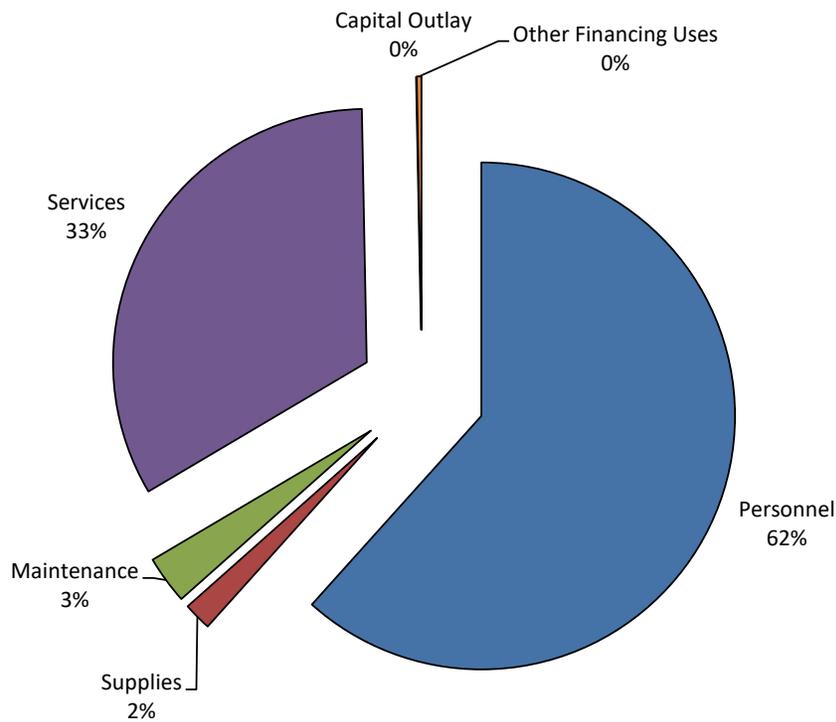
- Launched Destination Development with recruitment and groundbreaking of Great Wolf Lodge
- Prepared a fiscally sustainable annual budget in accordance with the City Charter
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for September 30, 2021
- Received the GFOA Distinguished Budget Presentation Award for the Annual Budget for Fiscal Year 2021-2022

City Council Goals That Are Addressed In The FY 2022-2023 Annual Budget	City Council	City Secretary	City Manager	Finance	Municipal Court	Human Resources	Economic Development
4.4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities							↙
7.8 – Maintain a strong, fiscally sustainable organization	↙	↙	↙	↙	↙	↙	↙

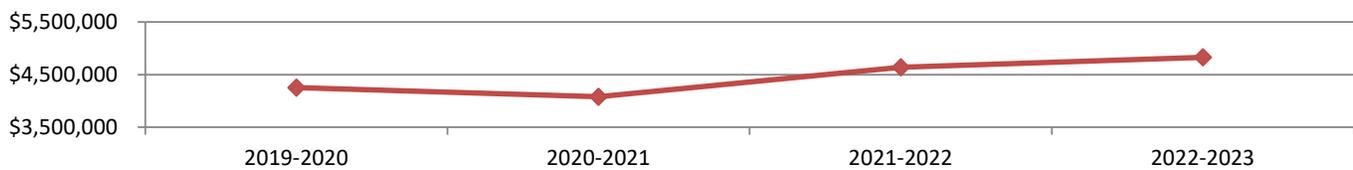
General Government Function Expenditure Summary

Object	Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
0000	Personnel	\$ 2,844,166	\$ 2,990,968	\$ 3,008,647	\$ 2,871,582	\$ 2,976,015
1000	Supplies	56,739	49,359	77,284	56,064	86,270
2000	Maintenance	85,907	69,484	191,514	188,472	147,740
3000	Services	1,250,494	969,079	1,770,131	1,509,246	1,602,649
7000	Capital Outlay	-	-	2,500	-	-
8000	Other Financing Uses	14,800	-	14,800	14,800	14,800
General Government Function		\$ 4,252,106	\$ 4,078,890	\$ 5,064,876	\$ 4,640,164	\$ 4,827,474

2022-2023 Expenditures by Category



Expenditure Trend



General Government Function
Line Item Detail

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 2,085,799	\$ 2,175,496	\$ 2,173,833	\$ 2,066,388	\$ 2,171,760
0150 Overtime	10,421	2,062	3,750	3,700	3,600
0200 Taxes	149,347	162,160	172,494	153,609	169,259
0250 Retirement	349,715	362,873	358,925	346,100	349,139
0300 Group Insurance	234,430	241,611	287,212	261,293	268,390
0310 W/C Insurance	5,664	5,010	2,541	2,130	2,223
0320 Disability Insurance	8,790	10,713	9,892	10,207	11,645
0750 Contract Personnel	-	31,043	-	28,155	-
Total Personnel	2,844,166	2,990,968	3,008,647	2,871,582	2,976,015
Supplies					
1050 Certificate & Award	11,569	8,594	19,330	15,000	20,265
1230 Holiday Supplies	150	363	800	500	1,500
1300 Kitchen & Janitorial	7,319	6,271	7,885	7,615	10,400
1400 Office & Postage	31,326	23,236	31,750	24,359	34,625
1450 Office Furnishings	3,836	815	4,200	1,800	4,200
1700 Small Tools & Equipment	1,776	7,040	9,409	3,400	9,670
1850 Uniform & Apparel	216	2,657	3,110	2,950	4,020
1900 Vehicle & Eqpt. Supplies	547	383	800	440	1,590
Total Supplies	56,739	49,359	77,284	56,064	86,270
Maintenance					
2050 Building Maintenance	2,500	3,142	3,700	3,300	3,700
2200 Machine & Eqpt. Maintenance	1,296	1,106	1,690	1,107	1,230
2450 Vehicle Maintenance	281	-	500	35	500
2900 Service Contracts	81,830	65,236	185,624	184,030	142,310
Total Maintenance	85,907	69,484	191,514	188,472	147,740

**General Government Function
Line Item Detail**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Services					
3030 Attorney	421,622	152,970	260,000	193,000	260,000
3050 Auditor	46,677	28,303	42,300	41,555	44,415
3080 Financial	101,049	94,735	89,390	141,120	135,735
3090 Codification	2,935	2,279	4,740	2,110	4,740
3110 Communication	13,560	12,109	14,170	11,565	13,360
3130 Consultant / Prof. Services	5,000	26,115	22,069	16,866	1,760
3150 Court	32,498	26,600	51,030	40,000	51,030
3170 Disposal	199	625	1,000	900	1,000
3190 Dues, Subscriptions, Books	17,045	13,382	19,818	15,407	24,427
3210 Election	8,237	24,670	8,800	5,265	19,800
3250 Employee Program	64,533	56,732	99,403	90,000	92,045
3310 General Insurance	42,127	39,949	38,303	37,909	41,119
3330 Janitorial Services	17,424	18,121	17,560	17,112	1,045
3350 Jury Trials	1,496	1,432	4,800	1,460	3,500
3430 Legal Notices	1,466	7,222	16,000	14,500	16,000
3470 Pre-Employment	14,767	20,229	15,238	15,000	20,180
3490 Printing	19,018	20,101	26,980	22,825	30,530
3530 Professional Development	35,904	33,165	96,240	49,735	79,000
3570 Publications	18,159	1,316	-	870	-
3590 Public Relations	15,027	34,174	55,600	13,250	55,300
3690 Tax Appraisal	60,600	63,540	66,000	69,565	75,000
3710 Tax Collection	6,991	7,011	9,500	7,995	9,500
3770 Utilities	72,260	68,630	93,839	92,825	111,903
3780 Water Charges	4,257	3,639	4,826	3,525	4,160
3790 Warrant Collection	1,740	1,596	2,250	500	2,250
3795 Economic Development Initiatives	-	-	360,628	275,000	230,000
3810 City Council Contingency	26,787	5,437	26,000	15,000	26,000
3820 City Manager Contingency	3,396	4,577	40,000	32,000	40,000
3880 Information Technology	195,720	200,420	283,647	282,387	208,850
Total Services	1,250,494	969,079	1,770,131	1,509,246	1,602,649
Capital Outlay					
7100 Computer System	-	-	2,500	-	-
Total Capital Outlay	-	-	2,500	-	-
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	14,800	-	14,800	14,800	14,800
Total Other Financing Uses	14,800	-	14,800	14,800	14,800
General Government Function	\$ 4,252,106	\$ 4,078,890	\$ 5,064,876	\$ 4,640,164	\$ 4,827,474

City Council

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

7.8: Maintain a strong, fiscally sustainable organization

Goal: Provide beneficial municipal services with accountable management practices

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

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

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

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

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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Technology charges will decrease from prior year due to the audio-visual upgrade being completed

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Number of regular City Council meetings	20	20	20	20
Number of special City Council meetings	5	5	5	10

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 54,000	\$ 54,200	\$ 54,000	\$ 54,000	\$ 54,000
0200 Taxes	4,791	5,490	5,180	4,700	5,175
0310 W/C Insurance	66	62	70	58	61
Total Personnel	58,857	59,752	59,250	58,758	59,236
Supplies					
1050 Certificate & Award	45	40	4,000	-	4,000
1400 Office & Postage	678	130	5,300	675	5,300
1450 Office Furnishings	-	45	200	-	200
1850 Uniform and Apparel	216	2,165	1,800	1,800	1,800
Total Supplies	939	2,380	11,300	2,475	11,300
Services					
3030 Attorney	421,622	152,970	260,000	193,000	260,000
3050 Auditor	46,677	28,303	42,300	41,555	44,415
3110 Communication	3,457	2,925	3,950	3,100	3,500
3190 Dues, Subscriptions, Books	5,648	2,038	4,900	5,215	6,000
3310 General Insurance	18,245	18,791	11,822	10,951	12,046
3330 Janitorial Services	2,628	2,724	2,640	2,575	-
3490 Printing	1,052	492	800	400	800
3530 Professional Development	13,300	10,699	25,000	13,000	25,000
3590 Public Relations	14,654	32,018	53,800	12,500	53,800
3770 Utilities	10,943	10,385	15,234	14,650	12,435
3810 City Council Contingency	26,787	5,437	26,000	15,000	26,000
3880 Information Technology	-	-	75,000	75,000	-
Total Services	565,013	266,783	521,446	386,946	443,996
City Council	\$ 624,809	\$ 328,915	\$ 591,996	\$ 448,179	\$ 514,532

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 2022-2023

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 a review process for agendas prior to posting

Goal: Ensure compliance with all Federal and State laws

Action Item: Implement changes as a result of new legislation

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Janitorial Services is no longer budgeted due to the addition of two full-time custodians in Public Works
- Service contracts line is increased to reflect increasing prices
- Utilities decrease due to allocating the gas and electricity expenses more accurately across departments

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Number of agenda packets prepared	25	27	35	35
Number of pages imaged	90,000	90,000	90,000	90,000
Number of pounds of records removed and destroyed	5,000	5,000	5,000	5,000

PERFORMANCE MEASURES

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

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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 303,713	\$ 293,898	\$ 330,760	\$ 306,850	317,530
0150 Overtime	2,081	1,689	2,500	2,450	2,500
0200 Taxes	21,464	23,368	26,394	23,500	25,382
0250 Retirement	54,380	52,294	59,820	56,990	55,941
0300 Group Insurance	46,370	50,736	67,610	51,933	40,070
0310 W/C Insurance	500	390	356	298	346
0320 Disability Insurance	1,143	1,704	1,611	1,747	1,878
0750 Contract Personnel	-	1,582	-	-	-
Total Personnel	429,651	425,661	489,051	443,767	443,648
Supplies					
1230 Holiday Supplies	150	363	800	500	1,500
1300 Kitchen & Janitorial	1,464	1,226	1,520	1,450	2,080
1400 Office & Postage	4,286	2,347	4,500	3,075	4,500
1450 Office Furnishings	-	770	4,000	1,800	4,000
1700 Small Tools & Equipment	174	-	1,000	100	100
1850 Uniforms & Apparel	-	-	-	-	1,000
1900 Vehicle Equipment and Supplies	-	-	-	-	800
Total Supplies	6,074	4,706	11,820	6,925	13,980
Maintenance					
2450 Vehicle Maintenance	-	-	-	-	500
2900 Service Contracts	18,151	10,934	20,120	26,345	30,000
Total Maintenance	18,151	10,934	20,120	26,345	30,500
Services					
3090 Codification	2,935	2,279	4,740	2,110	4,740
3110 Communication	1,596	1,547	1,610	1,422	1,765
3170 Disposal	199	625	1,000	900	1,000
3190 Dues, Subscriptions, Books	1,168	864	2,750	1,900	4,980
3210 Election	8,237	24,670	8,800	5,265	19,800
3310 General Insurance	3,019	3,109	3,642	3,373	3,910
3330 Janitorial Services	3,027	3,146	3,040	2,937	-
3430 Legal Notices	1,466	7,222	16,000	14,500	16,000
3490 Printing	11,697	17,120	18,000	18,000	24,000
3530 Professional Development	4,858	10,689	24,765	12,735	18,000
3770 Utilities	12,578	11,950	17,055	16,450	20,720
3780 Water Charges	843	718	961	695	830
3880 Information Technology	60,000	61,960	63,391	63,361	63,400
Total Services	111,623	145,898	165,754	143,648	179,145
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	-	-	-	-	7,800
Total Other Financing Uses	-	-	-	-	7,800
City Secretary	\$ 565,499	\$ 587,200	\$ 686,745	\$ 620,685	675,073

City Manager

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

OS1: Maintain a strong, fiscally sustainable organization

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

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

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

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

Goal: Promote economic development and tourism

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

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

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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Employee Programs was added to account for costs associated with monthly employee appreciation expenses
- Janitorial Services is no longer budgeted due to the addition of two full-time custodians in Public Works
- Utilities increase due to allocating the gas and electricity expenses more accurately across departments

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Planning Session directives presented for Council action	8	8	8	8
Staff meetings and exercises for disaster preparedness	2	2	2	2
Number of departmental meetings held	300	350	350	350

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
City Manager	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	2.00	2.00	2.00	2.00

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 432,549	\$ 491,387	\$ 307,388	\$ 319,783	318,793
0150 Overtime	3,524	-	50	-	-
0200 Taxes	26,939	28,695	23,879	20,500	24,748
0250 Retirement	76,784	86,902	55,185	56,544	55,725
0300 Group Insurance	31,162	26,010	8,080	13,460	14,060
0310 W/C Insurance	3,022	2,803	330	277	345
0320 Disability Insurance	1,680	2,049	1,446	1,423	1,811
Total Personnel	575,660	637,845	396,358	411,987	415,482
Supplies					
1300 Kitchen & Janitorial	867	739	970	955	830
1400 Office & Postage	1,612	945	1,450	1,809	2,000
1450 Office Furnishings	-	-	-	-	-
1700 Small Tools & Equipment	1,127	-	1,000	-	3,000
1900 Vehicle & Eqpt. Supplies	547	383	800	440	790
Total Supplies	4,153	2,067	4,220	3,204	6,620
Maintenance					
2450 Vehicle Maintenance	281	-	500	35	500
Total Maintenance	281	-	500	35	500
Services					
3110 Communication	2,980	1,806	2,180	1,298	2,180
3190 Dues, Subscriptions, Books	3,260	4,355	3,100	2,300	3,687
3250 Employee Program	-	-	-	-	3,600
3310 General Insurance	6,434	5,096	5,803	6,375	6,383
3330 Janitorial Services	1,068	1,170	1,080	1,070	-
3490 Printing	328	86	1,000	1,100	1,000
3530 Professional Development	8,913	1,217	6,500	1,500	6,500
3590 Public Relations	-	1,663	1,000	100	1,000
3770 Utilities	4,462	4,241	5,570	5,570	8,288
3780 Water Charges	503	427	580	375	500
3820 City Manager Contingency	3,396	4,577	40,000	32,000	40,000
3880 Information Technology	13,770	13,770	14,080	14,080	14,100
Total Services	45,114	38,407	80,893	65,768	87,238
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	14,800	-	14,800	14,800	7,000
Total Other Financing Uses	14,800	-	14,800	14,800	7,000
City Manager	\$ 640,008	\$ 678,319	\$ 496,771	\$ 495,794	516,840

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 2022-2023

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. Achieve the Comptrollers Transparency Star award in at least one area.

Goal: Develop enhanced and efficient processes for finance functions

Action Item: Ensure all procedural documentation for internal processes is updated to reflect current practices and that staff is adequately trained.

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

Action Item: Plan, coordinate and facilitate the preparation of the annual budget, Annual Comprehensive Financial Report and Five-Year Capital Improvement Plan.

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Financial fees are significantly higher due to increased volume of credit card transactions
- Janitorial Services is no longer budgeted due to the addition of two full-time custodians in Public Works
- Utilities increase due to allocating the gas and electricity expenses more accurately across departments

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Number of payrolls processed	27	27	27	27
Number of accounts payable checks processed	3,000	3,050	3,100	3,100
Number of utility bills processed	15,000	15,072	15,180	15,200

PERFORMANCE MEASURES

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

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

001 - General Fund / Finance (82301-00)

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 449,005	\$ 471,657	\$ 523,960	\$ 460,125	501,745
0150 Overtime	1,602	373	-	750	600
0200 Taxes	31,405	37,628	41,163	34,100	39,509
0250 Retirement	80,311	83,521	94,051	81,400	87,810
0300 Group Insurance	50,536	57,132	75,372	76,230	90,790
0310 W/C Insurance	736	603	573	481	544
0320 Disability Insurance	2,159	2,510	2,600	2,540	2,963
0750 Contract Personnel	-	29,461	-	28,155	-
Total Personnel	615,754	682,885	737,719	683,781	723,961
Supplies					
1300 Kitchen & Janitorial	1,784	1,602	1,825	1,800	2,495
1400 Office & Postage	16,667	10,298	10,600	9,000	10,225
1850 Uniform & Apparel	-	-	810	650	720
Total Supplies	18,451	11,900	13,235	11,450	13,440
Maintenance					
2200 Machine & Eqpt. Maintenance	1,296	1,107	1,190	1,107	730
2900 Service Contracts	50,640	39,951	142,545	135,000	88,800
Total Maintenance	51,936	41,058	143,735	136,107	89,530
Services					
3080 Financial	94,392	87,709	79,390	125,000	120,735
3110 Communication	4,187	4,345	4,800	4,000	4,020
3190 Dues, Subscriptions, Books	3,219	2,599	5,596	2,675	5,065
3310 General Insurance	8,561	6,807	10,327	10,736	11,655
3330 Janitorial Services	4,368	4,537	4,380	4,325	-
3490 Printing	4,927	1,377	4,450	1,500	2,000
3530 Professional Development	4,057	3,532	18,525	5,500	10,000
3690 Tax Appraisal	60,600	63,540	66,000	69,565	75,000
3710 Tax Collection	6,991	7,011	9,500	7,995	9,500
3770 Utilities	17,987	17,087	22,770	22,525	24,865
3780 Water Charges	1,062	922	1,158	925	1,000
3880 Information Technology	35,330	35,800	36,624	36,624	36,750
Total Services	245,681	235,266	263,520	291,370	300,590
Capital Outlay					
7100 Computer System	-	-	2,500	-	-
Total Capital Outlay	-	-	2,500	-	-
Finance	\$ 931,822	\$ 971,109	\$ 1,160,709	\$ 1,122,708	1,127,521

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 2022-2023

7.8: Maintain a strong, fiscally sustainable organization

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

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

Goal: Emphasize training and promote certifications

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

Goal: Increase efficiencies within the records processing and documentation activities

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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Janitorial Services is no longer budgeted due to the addition of two full-time custodians in Public Works

<u>WORKLOAD MEASURES</u>	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of cases filed	3,027	5,000	6,000	7,000
Number of dispositions	2,468	5,000	4,800	5,500
Number of warrants issued	1,123	1,900	1,800	2,300

PERFORMANCE MEASURES

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

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

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 322,094	\$ 327,128	\$ 401,081	\$ 353,658	409,559
0200 Taxes	25,214	26,645	32,123	27,054	29,711
0250 Retirement	44,059	45,100	49,736	50,004	49,916
0300 Group Insurance	51,087	48,950	53,970	47,233	42,100
0310 W/C Insurance	510	452	510	428	309
0320 Disability Insurance	1,238	1,472	1,546	1,530	1,647
Total Personnel	444,202	449,747	538,966	479,907	533,243
Supplies					
1300 Kitchen & Janitorial	1,448	1,226	1,620	1,550	2,495
1400 Office & Postage	5,207	6,487	6,100	6,100	8,400
1450 Office Furnishings	3,662	-	-	-	-
Total Supplies	10,317	7,713	7,720	7,650	10,895
Maintenance					
2050 Building Maintenance	2,500	3,142	3,700	3,300	3,700
2900 Service Contracts	13,039	12,834	14,595	14,500	15,325
Total Maintenance	15,539	15,976	18,295	17,800	19,025
Services					
3080 Financial	6,657	7,026	10,000	16,120	15,000
3110 Communication	608	676	680	745	655
3150 Court	32,498	26,600	51,030	40,000	51,030
3190 Dues, Subscriptions, Books	855	575	1,130	975	1,130
3310 General Insurance	3,526	3,732	4,144	4,098	4,510
3330 Janitorial Services	3,951	4,093	3,960	3,825	-
3350 Jury Trials	1,496	1,432	4,800	1,460	3,500
3490 Printing	1,014	1,026	2,480	1,575	2,480
3530 Professional Development	1,497	713	5,950	2,000	4,000
3770 Utilities	16,419	15,602	20,865	20,850	20,725
3780 Water Charges	843	718	961	730	830
3790 Warrant Collection	1,740	1,596	2,250	500	2,250
3880 Information Technology	49,410	51,990	53,175	53,175	53,200
Total Services	120,514	115,778	161,425	146,053	159,310
Municipal Court	\$ 590,572	\$ 589,214	\$ 726,406	\$ 651,410	722,473

Human Resources

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

7.8: Maintain a strong, fiscally sustainable organization

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

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

Goal: Develop and maintain high quality employee benefits plans.

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

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

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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Appropriations for taxes, retirement costs, and benefits directly correlated to salary increases.
- Increase in personnel cost to restructure compensation strategy based on results of Gallagher salary study.
- Decrease in professional services expense due to completion of a salary study during FY 2021-2022.
- Increase in some risk management costs based on experience trends (workers' compensation, vehicle liability, etc.).
- Increase in employee program costs to reflect enhanced recruiting, onboarding, benefits administration programs implemented mid-year in FY 2021-2022.
- Increase in information technology expenditures to purchase portable devices to facilitate more remote training and enrollment services for employees at their various City facilities.

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Number of employment applications processed	515	525	691	750
Number of benefit-related inquiries received	125	130	196	225
Number of information inquiries by employees	260	275	311	325

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
Assistant Director of Human Resources	1.00	1.00	1.00	1.00
Human Resources Generalist	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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 229,084	\$ 229,463	\$ 239,554	\$ 249,587	\$ 259,585
0150 Overtime	3,214	-	1,200	500	500
0200 Taxes	16,583	16,691	18,958	19,093	20,436
0250 Retirement	41,468	40,602	43,215	44,157	45,463
0300 Group Insurance	28,305	31,917	36,630	38,208	39,670
0310 W/C Insurance	396	319	258	216	282
0320 Disability Insurance	1,079	1,203	1,179	1,357	1,523
Total Personnel	320,129	320,195	340,994	353,118	367,459
Supplies					
1050 Certificate & Award	11,524	8,554	15,330	15,000	16,265
1300 Kitchen & Janitorial	867	739	970	925	1,250
1400 Office & Postage	2,092	2,139	2,500	2,500	3,000
1700 Small Tools & Equipment	-	7,040	6,909	3,300	6,570
1850 Uniform & Apparel	-	492	500	500	500
Total Supplies	14,483	18,964	26,209	22,225	27,585
Maintenance					
2900 Service Contracts	-	1,517	8,364	8,185	8,185
Total Maintenance	-	1,517	8,364	8,185	8,185
Services					
3110 Communication	366	405	400	560	850
3130 Consultant / Prof. Services	5,000	26,115	22,069	16,866	1,760
3190 Dues, Subscriptions, Books	2,895	2,951	2,342	2,342	3,565
3250 Employee Program	64,533	56,732	99,403	90,000	88,445
3310 General Insurance	1,171	1,207	1,265	1,171	1,290
3330 Janitorial Services	1,359	1,405	1,360	1,315	-
3470 Pre-Employment	14,767	20,229	15,238	15,000	20,180
3490 Printing	-	-	250	250	250
3530 Professional Development	3,041	5,965	15,000	15,000	15,000
3770 Utilities	5,634	5,351	7,035	7,325	12,435
3780 Water Charges	503	427	576	400	500
3880 Information Technology	22,660	23,130	24,897	23,667	24,900
Total Services	121,929	143,916	189,835	173,896	169,175
Human Resources	\$ 456,541	\$ 484,592	\$ 565,402	\$ 557,424	\$ 572,404

Economic Development

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

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

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

Action Item: Activate Flyway master plan with infrastructure systems to create unique, super-regional destination with best-in-class retail, dining, entertainment, and hospitality venues

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

Action Item: Conduct business recruitment for the project areas

7.8: Maintain a strong, fiscally sustainable organization

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

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

<u>WORKLOAD MEASURES</u>	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of business proposals generated	35	45	50	50
Number of business visitations	36	50	45	45
<u>PERFORMANCE MEASURES</u>				
Square feet developed for new or expanding businesses	450,000	600,000	650,000	400,000
Number of significant, active projects	4	3	3	3

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

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

Object Description	Actual 2019-2021	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 295,354	\$ 307,763	\$ 317,090	\$ 322,385	310,548
0200 Taxes	22,951	23,643	24,797	24,662	24,297
0250 Retirement	52,713	54,454	56,918	57,005	54,284
0300 Group Insurance	26,970	26,866	45,550	34,230	41,700
0310 W/C Insurance	434	381	444	372	336
0320 Disability Insurance	1,491	1,775	1,510	1,611	1,822
Total Personnel	399,913	414,882	446,309	440,264	432,987
Supplies					
1300 Kitchen & Janitorial	889	739	980	935	1,250
1400 Office & Postage	784	890	1,300	1,200	1,200
1700 Small Tools & Equipment	649	-	500	-	-
Total Supplies	2,322	1,629	2,780	2,135	2,450
Services					
3110 Communication	366	405	550	440	390
3310 General Insurance	1,171	1,207	1,300	1,205	1,325
3330 Janitorial Services	1,023	1,046	1,100	1,065	1,045
3530 Professional Development	238	350	500	-	500
3570 Publications	18,159	1,316	-	870	-
3590 Public Relations	373	493	800	650	500
3770 Utilities	4,237	4,014	5,310	5,455	12,435
3780 Water Charges	503	427	590	400	500
3795 Economic Development Initiatives	-	-	360,628	275,000	230,000
3880 Information Technology	14,550	13,770	16,480	16,480	16,500
Total Services	40,620	23,028	387,258	301,565	263,195
Economic Development	\$ 442,855	\$ 439,540	\$ 836,347	\$ 743,964	698,633

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 2021-2022

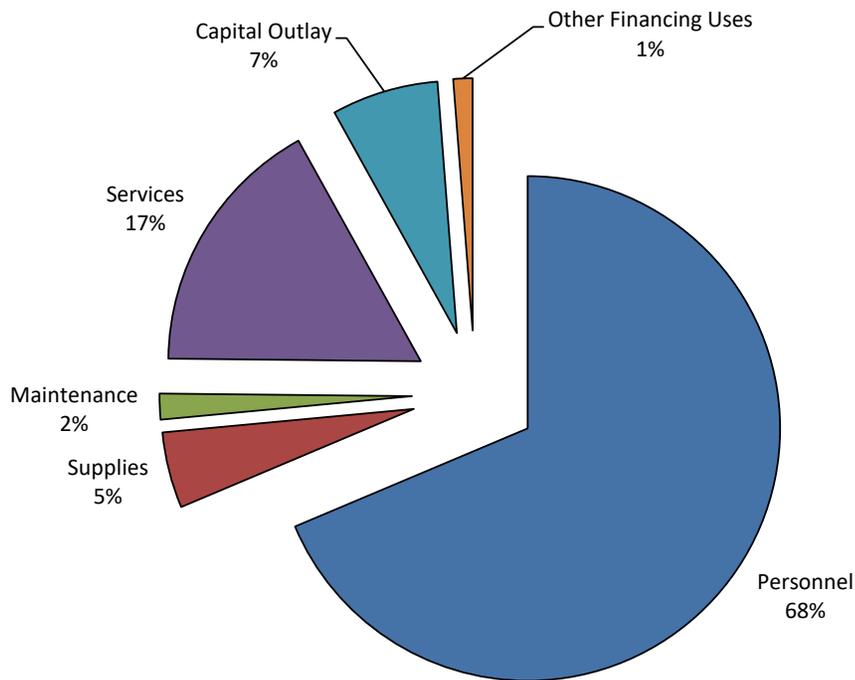
- Adopted the 2021 International Building Code
- Assisted in the development of Great Wolf Lodge in Flyway
- Successfully executed the 4th of July event at Texas Avenue Pak in cooperation with all City Departments
- Provided the Global Positioning System (GPS) locations along with attribute data and photos for all commercial business signs in the City that are damaged, abandoned, out of compliance with City ordinances (including banners)
- Provided the Global Positioning System (GPS) locations of every street sign in Webster along with attribute data (sign code, condition) and photos. This signs layer will be part of the Public Works Elements work order system (This is part two of a two-year project)

City Council Goals That Are Addressed In The FY 2022-2023 Annual Budget	CD - Administration	CD - Building	CD - Recreation
4.3 – Resolve non-conforming properties and non-conforming uses within the City when appropriate	✓		
4.4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities	✓		
4.7 – Provide a variety of recreation opportunities to meet the existing and future needs of Webster’s residents			✓
6.1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines		✓	
7.8 – Maintain a strong, fiscally sustainable organization	✓	✓	

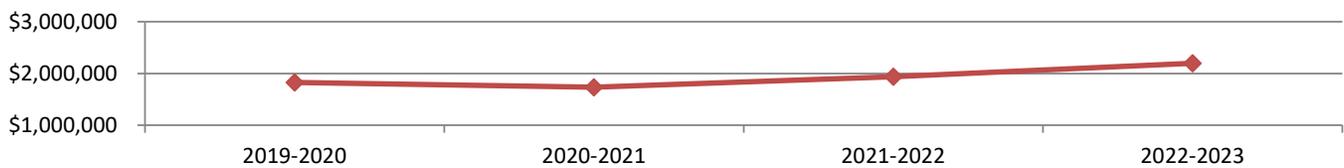
**Community Development Function
Expenditure Summary**

Object	Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
0000	Personnel	\$ 1,471,854	\$ 1,406,533	\$ 1,492,173	\$ 1,481,074	\$ 1,507,616
1000	Supplies	27,222	26,486	82,850	71,772	106,930
2000	Maintenance	19,059	20,281	28,980	25,030	36,290
3000	Services	277,284	280,522	370,015	327,628	368,450
7000	Capital Outlay	-	-	-	-	150,000
8000	Other Financing Uses	29,630	-	32,210	32,210	26,980
Community Dev. Function		\$ 1,825,049	\$ 1,733,822	\$ 2,006,228	\$ 1,937,714	\$ 2,196,266

2022-2023 Expenditures by Category



Expenditure Trend



**Community Development Function
Line Item Detail**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 1,024,532	\$ 991,811	\$ 1,037,213	\$ 1,048,410	\$ 1,061,909
0150 Overtime	15,893	15,802	19,400	17,800	17,550
0200 Taxes	79,819	79,059	84,049	82,475	87,386
0250 Retirement	177,414	168,344	177,629	174,250	171,489
0300 Group Insurance	164,865	142,377	164,960	149,255	160,370
0310 W/C Insurance	4,353	3,689	4,258	3,573	3,258
0320 Disability Insurance	4,978	5,451	4,664	5,311	5,654
Total Personnel	1,471,854	1,406,533	1,492,173	1,481,074	1,507,616
Supplies					
1230 Holiday Supplies	1,651	852	1,600	1,680	3,600
1234 July 4 Celebration Committee	1,391	10,952	50,000	52,300	60,000
1300 Kitchen & Janitorial	3,979	2,948	5,540	4,775	6,160
1400 Office & Postage	11,344	7,647	17,520	7,725	19,170
1600 Safety & Health	300	-	700	-	1,200
1700 Small Tools & Equipment	3,590	-	250	-	7,350
1850 Uniform & Apparel	2,452	912	2,820	1,100	2,820
1900 Vehicle & Eqpt. Supplies	2,515	3,175	4,420	4,192	6,630
Total Supplies	27,222	26,486	82,850	71,772	106,930
Maintenance					
2050 Building Maintenance	960	960	1,000	960	1,000
2200 Machine & Eqpt. Maintenance	-	-	500	-	500
2450 Vehicle Maintenance	2,698	2,567	7,350	7,100	7,600
2900 Service Contracts	15,401	16,754	20,130	16,970	27,190
Total Maintenance	19,059	20,281	28,980	25,030	36,290

**Community Development Function
Line Item Detail**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Services					
3060 Contract Services	165	15,381	17,500	-	5,000
3110 Communication	3,020	2,875	2,730	2,545	2,765
3130 Consultant / Prof. Services	155	613	3,000	-	18,000
3190 Dues, Subscriptions, Books	5,064	4,307	5,260	2,850	5,260
3310 General Insurance	17,715	18,245	19,762	18,308	20,145
3330 Janitorial Services	27,923	30,716	36,490	37,830	5,000
3490 Printing	1,058	891	3,400	2,300	4,200
3530 Professional Development	5,508	9,629	21,040	10,500	22,040
3600 Recreation Program	62,918	47,905	98,710	96,000	100,710
3770 Utilities	32,179	31,553	41,175	36,935	64,540
3780 Water Charges	4,279	4,837	4,860	4,275	4,540
3880 Information Technology	117,300	113,570	116,088	116,085	116,250
Total Services	277,284	280,522	370,015	327,628	368,450
Capital Outlay					
7200 Machine & Equipment	-	-	-	-	150,000
Total Capital Outlay	-	-	-	-	150,000
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	29,630	-	32,210	32,210	26,980
Total Other Financing Uses	29,630	-	32,210	32,210	26,980
Community Dev. Function	\$ 1,825,049	\$ 1,733,822	\$ 2,006,228	\$ 1,937,714	\$ 2,196,266

Community Development - Administration

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

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

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

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

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

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

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

7.8: Maintain a strong, fiscally sustainable organization

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

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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Added \$18,000 to hire a consultant to implement the FEMA Community Rating System (CRS) Program for Flood Insurance discounts for residential and commercial policy holders in the City of Webster
- Janitorial Services is no longer budgeted due to the addition of two full-time custodians in Public Works
- Utilities increase due to allocating the gas and electricity expenses more accurately across departments
- Information Technology expenses increase due to rising costs of service contracts and a city-wide replacement of computers

<u>WORKLOAD MEASURES</u>	<u>2020-2021</u> <u>ACTUAL</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>2021-2022</u> <u>ESTIMATE</u>	<u>2022-2023</u> <u>BUDGET</u>
Number of plats approved	8	6	8	7
Number of rezoning applications received	1	1	1	3
Number of special use permits issued	1	4	2	3

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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 418,398	\$ 431,308	\$ 445,450	\$ 440,000	\$ 451,970
0150 Overtime	2,745	1,777	1,800	1,800	1,800
0200 Taxes	32,095	32,640	35,115	34,500	35,613
0250 Retirement	75,174	76,654	80,281	78,000	79,319
0300 Group Insurance	53,930	53,521	60,740	61,880	70,140
0310 W/C Insurance	935	842	701	588	723
0320 Disability Insurance	2,353	2,523	2,145	2,457	2,641
Total Personnel	585,630	599,264	626,232	619,225	642,206
Supplies					
1300 Kitchen & Janitorial	1,448	1,226	1,610	930	2,080
1400 Office & Postage	9,398	5,830	12,420	5,500	14,070
1700 Small Tools & Equipment	3,590	-	-	-	5,400
1850 Uniform & Apparel	259	-	360	-	360
1900 Vehicle & Eqpt. Supplies	143	569	340	842	830
Total Supplies	14,838	7,625	14,730	7,272	22,740
Maintenance					
2200 Machine & Eqpt. Maintenance	-	-	500	-	500
2450 Vehicle Maintenance	294	585	250	350	500
2900 Service Contracts	9,150	9,255	12,780	9,195	14,160
Total Maintenance	9,444	9,840	13,530	9,545	15,160
Services					
3110 Communication	608	676	620	745	655
3130 Consultant / Prof. Services	155	613	3,000	-	18,000
3190 Dues, Subscriptions, Books	1,733	942	1,820	1,350	1,820
3310 General Insurance	3,568	3,675	3,123	2,895	3,190
3330 Janitorial Services	1,320	1,369	1,330	1,285	-
3490 Printing	671	891	1,900	1,300	1,900
3530 Professional Development	3,265	4,139	8,990	6,000	8,990
3770 Utilities	5,487	5,212	6,845	6,750	20,720
3780 Water Charges	843	718	970	750	830
3880 Information Technology	35,350	30,290	30,932	30,930	31,000
Total Services	53,000	48,524	59,530	52,005	87,104
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	280	-	5,600	5,600	3,130
Total Other Financing Uses	280	-	5,600	5,600	3,130
CD Administration	\$ 663,192	\$ 665,254	\$ 719,622	\$ 693,647	\$ 770,340

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 codes, health codes and city ordinances.

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

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

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

Action Item: Continued enforcement of adopted codes and city ordinances for the betterment of the community and public safety.

Goal: To improve plan review timeline and accuracy for reviewing newly submitted plans under City adopted codes for all residential and commercial projects.

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

7.8: Maintain a strong, fiscally sustainable organization

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

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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Increase to service contracts for upgrading Blue Prince software – current version no longer supported
- Janitorial Services is no longer budgeted due to the addition of two full-time custodians in Public Works
- Utilities increase due to allocating the gas and electricity expenses more accurately across departments

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Number of permits issued	1,482	1,700	2,244	2,000
Number of inspections performed	2,245	7,000	3,744	3,250

<u>PERFORMANCE MEASURES</u>	2020-2021	2021-2022	2021-2022	2022-2023
Percent of code violations abated	98%	98%	98%	98%
Percent of initial plans reviewed within 14 business days	99%	100%	99%	100%
Percent of inspections performed within 24 hours of request	100%	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Chief Building Official	1.00	1.00	1.00	1.00
Deputy Building Official	1.00	1.00	1.00	1.00
Environmental Health Inspector	1.00	1.00	1.00	1.00
Combination Inspector	1.00	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	6.00	6.00	6.00	6.00

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 480,957	\$ 425,716	\$ 446,570	\$ 458,410	\$ 431,952
0150 Overtime	-	75	600	-	750
0200 Taxes	36,533	33,462	35,288	35,275	34,182
0250 Retirement	85,809	75,381	80,267	80,250	75,636
0300 Group Insurance	91,294	69,237	81,950	67,500	69,580
0310 W/C Insurance	1,369	1,073	957	803	930
0320 Disability Insurance	2,199	2,453	2,115	2,379	2,506
Total Personnel	698,161	607,397	647,747	644,617	615,537
Supplies					
1300 Kitchen & Janitorial	2,021	1,722	1,930	1,845	2,080
1400 Office & Postage	979	935	3,600	1,300	3,600
1600 Safety & Health	300	-	700	-	700
1700 Small Tools & Equipment	-	-	250	-	1,950
1850 Uniform & Apparel	680	-	960	-	960
1900 Vehicle & Eqpt. Supplies	2,042	1,937	3,420	2,800	4,530
Total Supplies	6,022	4,594	10,860	5,945	13,820
Maintenance					
2450 Vehicle Maintenance	554	613	3,000	1,500	3,000
2900 Service Contracts	4,295	4,884	5,350	5,775	9,030
Total Maintenance	4,849	5,497	8,350	7,275	12,030
Services					
3060 Contract Services	165	15,381	17,500	-	5,000
3110 Communication	2,412	2,199	2,110	1,800	2,110
3190 Dues, Subscriptions, Books	2,497	2,927	2,700	1,000	2,700
3310 General Insurance	5,373	5,534	3,768	3,490	3,840
3330 Janitorial Services	2,376	2,462	2,380	2,300	-
3490 Printing	387	-	1,000	1,000	1,800
3530 Professional Development	2,243	5,490	10,400	4,500	11,400
3770 Utilities	9,866	9,367	12,305	12,305	24,865
3780 Water Charges	1,184	1,011	1,350	1,100	1,160
3880 Information Technology	35,590	34,420	35,201	35,200	35,250
Total Services	62,093	78,791	88,714	62,695	88,125
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	8,250	-	5,510	5,510	2,750
Total Other Financing Uses	8,250	-	5,510	5,510	2,750
CD Building	\$ 779,375	\$ 696,278	\$ 761,181	\$ 726,042	\$ 732,262

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 2022-2023

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

Goal: Maintain year-round attendance for existing programs
Action Item: Generate publicity promoting recreation programs

Goal: Expand the promotion of community events at Texas Avenue Park to achieve higher attendance
Action Item: Maintain funding in order to promote and enhance awareness of various community events

Goal: Expand and maintain high attendance for the Seniors' Program
Action Item: Solicit feedback from Senior participants on programs that are offered

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Recreation program expenditures rise to enhance the quality and promotion of community events
- Janitorial Services decreases due to the addition of two full-time custodians in Public Works

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 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	10,950

<u>PERFORMANCE MEASURES</u>	2020-2021	2021-2022	2021-2022	2022-2023
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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	125,177	\$ 134,787	145,193	\$ 150,000	177,987
0150 Overtime	13,148	13,950	17,000	16,000	15,000
0200 Taxes	11,191	12,957	13,646	12,700	17,591
0250 Retirement	16,431	16,309	17,081	16,000	16,534
0300 Group Insurance	19,641	19,619	22,270	19,875	20,650
0310 W/C Insurance	2,049	1,774	2,600	2,182	1,605
0320 Disability Insurance	426	475	404	475	507
Total Personnel	188,063	199,871	218,194	217,232	249,874
Supplies					
1230 Holiday Supplies	1,651	852	1,600	1,680	3,600
1234 July 4 Celebration	1,391	10,952	50,000	52,300	60,000
1300 Kitchen & Janitorial	510	-	2,000	2,000	2,000
1400 Office & Postage	967	882	1,500	925	1,500
1850 Uniform & Apparel	1,513	912	1,500	1,100	1,500
1900 Vehicle & Eqpt. Supplies	330	669	660	550	1,270
Total Supplies	6,362	14,266	57,260	58,555	70,370
Maintenance					
2050 Building Maintenance	960	960	1,000	960	1,000
2450 Vehicle Maintenance	1,850	1,369	4,100	5,250	4,100
2900 Service Contracts	1,956	2,615	2,000	2,000	4,000
Total Maintenance	4,766	4,943	7,100	8,210	9,100
Services					
3190 Dues, Subscriptions, Books	834	438	740	500	740
3310 General Insurance	8,774	9,036	12,871	11,923	13,115
3330 Janitorial Services	24,227	26,885	32,780	34,245	5,000
3490 Printing	-	-	500	-	500
3530 Professional Development	-	-	1,650	-	1,650
3600 Recreation Program	62,918	47,905	98,710	96,000	100,710
3770 Utilities	16,826	16,974	22,025	17,880	18,955
3780 Water Charges	2,252	3,108	2,540	2,425	2,550
3880 Information Technology	46,360	48,860	49,955	49,955	50,000
Total Services	162,191	153,205	221,771	212,928	193,220
Capital Outlay					
7200 Machine & Equipment			-	-	150,000
Total Capital Outlay	-	-	-	-	150,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	21,100	-	21,100	21,100	21,100
Total Other Financing Uses	21,100	-	21,100	21,100	21,100
CD Recreation	\$ 382,482	\$ 372,285	\$ 525,425	\$ 518,025	693,664

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 2021-2022

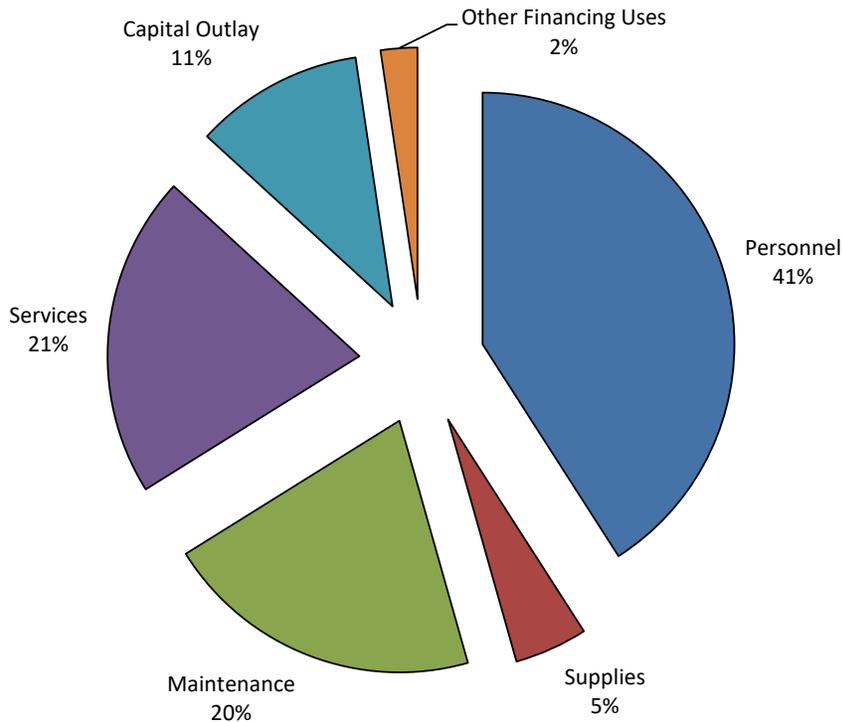
- Installed City Hall fountain
- Installed additional Christmas lights at Texas Ave. Park
- Striped Kobayashi Rd. (NASA Pkwy. to Magnolia Ave.)
- Constructed Fairway Drive
- Remodeled Police Department
- Replaced HVAC at Plumley control room
- Replacement of carport panels at Police Department
- Installed Animal Shelter dog run shade
- Replaced City Hall air handler #1
- Reconfigured Public Works Service Center restroom and installed emergency supplies storage
- Implemented a Fleet Management Program
- Conducted City Auction
- Blvd. / Bay Area sidewalk construction

City Council Goals That Are Addressed In The FY 2022-2023 Annual Budget	PW - Administration	PW - Maintenance	PW – Parks Maintenance
6.1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines	✓	✓	✓
6.2 – Improve corridors and gateways into and throughout the community to promote strong branding and first impressions.			✓
5.2 – Multi-Modal Transportation: Promote alternative modes of transportation and related facilities, including pedestrian and bicycle routes.		✓	
7.8 – Maintain a strong, fiscally sustainable organization	✓		

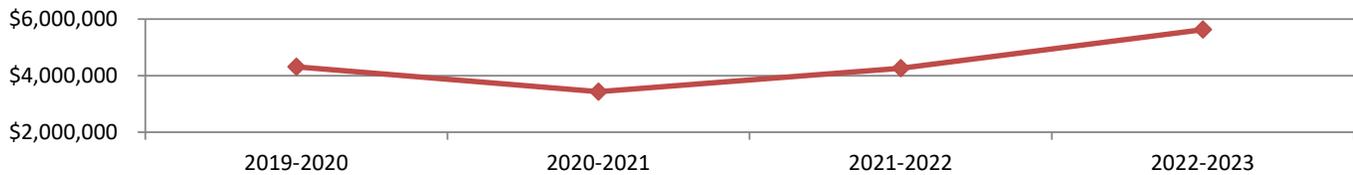
**Public Works Function
Expenditure Summary**

Object	Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
0000	Personnel	\$ 2,000,613	\$ 1,996,119	\$ 2,185,897	\$ 2,038,587	\$ 2,302,483
1000	Supplies	95,340	123,857	361,705	367,773	263,920
2000	Maintenance	722,415	493,002	805,450	792,000	1,153,900
3000	Services	731,977	698,645	983,476	881,957	1,163,611
7000	Capital Outlay	-	121,427	63,200	60,000	610,000
8000	Other Financing Uses	758,810	-	118,220	118,220	132,240
Public Works Function		\$ 4,309,155	\$ 3,433,050	\$ 4,517,948	\$ 4,258,537	\$ 5,626,154

2022-2023 Expenditures by Category



Expenditure Trend



**Public Works Function
Line Item Detail**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 1,296,790	\$ 1,299,294	\$ 1,423,842	\$ 1,323,487	\$ 1,483,758
0150 Overtime	54,089	52,758	50,750	48,525	70,900
0200 Taxes	103,554	106,799	117,307	103,700	123,521
0250 Retirement	241,474	239,010	264,688	244,366	271,754
0300 Group Insurance	280,054	274,814	305,430	296,815	327,520
0310 W/C Insurance	18,029	16,236	16,745	14,057	16,427
0320 Disability Insurance	6,623	7,208	7,135	7,637	8,603
Total Personnel	2,000,613	1,996,119	2,185,897	2,038,587	2,302,483
Supplies					
1050 Certificate & Award	-	-	-	-	-
1100 Chemical	5,055	10,985	13,000	10,000	16,500
1230 Holiday Supplies	27,837	38,714	255,595	255,595	73,000
1300 Kitchen & Janitorial	12,511	12,874	15,000	15,500	32,000
1400 Office & Postage	3,842	5,485	6,000	7,000	8,000
1450 Office Furnishings	-	-	300	287	31,000
1600 Safety & Health	6,915	9,281	11,650	11,200	12,300
1650 Shop Supplies	7,127	5,389	7,100	8,500	21,000
1700 Small Tools & Equipment	14,277	13,205	22,600	23,200	23,500
1850 Uniform & Apparel	1,420	3,800	5,000	4,779	5,300
1900 Vehicle & Eqpt. Supplies	16,356	24,124	25,460	31,712	41,320
Total Supplies	95,340	123,857	361,705	367,773	263,920
Maintenance					
2050 Building Maintenance	247,007	148,833	286,100	285,400	396,600
2100 Property Maintenance	134,540	99,183	239,000	239,000	477,000
2200 Machine & Eqpt. Maintenance	14,533	22,358	14,450	15,450	16,450
2250 Signage Maintenance	54,101	40,740	90,500	90,500	90,500
2300 Street Maintenance	223,063	136,493	110,000	95,000	118,000
2450 Vehicle Maintenance	15,221	15,712	18,150	19,400	18,900
2900 Service Contracts	33,950	29,683	47,250	47,250	36,450
Total Maintenance	722,415	493,002	805,450	792,000	1,153,900

**Public Works Function
Line Item Detail**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Services					
3010 Animal Control	19,279	17,059	30,500	27,000	18,000
3060 Contract Services	101,464	117,178	175,000	150,000	187,000
3070 Personnel Services	67,665	75,884	108,000	108,000	158,760
3110 Communication	16,085	18,075	15,992	15,992	17,030
3130 Consultant / Prof. Services	112,202	71,081	127,500	110,000	255,000
3190 Dues, Subscriptions, Books	1,175	1,520	5,420	4,640	6,230
3310 General Insurance	28,719	28,946	40,931	39,095	43,005
3390 Mosquito Control	5,219	8,525	12,000	6,000	12,000
3530 Professional Development	14,615	19,648	65,220	44,500	45,020
3590 Public Relations	-	233	5,000	2,500	5,000
3610 Recycling	794	497	700	1,000	1,500
3630 Rentals	8,646	8,010	12,000	15,500	17,000
3670 Street Lights	170,384	142,774	200,000	175,000	198,210
3750 Uniform Service	11,888	11,198	12,330	12,330	15,700
3770 Utilities	35,576	38,486	38,298	36,650	46,966
3780 Water Charges	53,576	59,671	52,950	52,115	55,440
3880 Information Technology	84,690	79,860	81,635	81,635	81,750
Total Services	731,977	698,645	983,476	881,957	1,163,611
Capital Outlay					
7050 Building & Property	-	121,427	63,200	60,000	610,000
Total Capital Outlay	-	121,427	63,200	60,000	610,000
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	153,810	-	118,220	118,220	132,240
8021 Transfer to General Projects Fund	605,000	-	-	-	-
Total Other Financing Uses	758,810	-	118,220	118,220	132,240
Public Works Function	\$ 4,309,155	\$ 3,433,050	\$ 4,517,948	\$ 4,258,537	\$ 5,626,154

Public Works - Administration

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

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

Goal: Preserve or enhance the condition of streets and sidewalks

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

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

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

7.8: Maintain a strong, fiscally sustainable organization

Goal: Provide a safe work environment for Public Works personnel

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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Personnel increased to add two custodians to staff
- Consultant/Professional Services increased for Civic Center Complex schematic design

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Number of work orders processed	2,900	3,000	4,436	5,000
Number of safety meetings held	13	12	13	12
Number of consumer confidence reports distributed	2,000	2,000	2,000	2,000
<u>PERFORMANCE MEASURES</u>				
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 (General Services)	0.50	1.00	1.00	1.00
Manager of Engineering and Construction	1.00	1.00	1.00	1.00
Custodians	-	-	-	2.00
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)	5.00	5.50	5.50	7.50

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 474,369	\$ 487,995	\$ 522,860	\$ 473,080	\$ 573,331
0150 Overtime	9,445	7,004	7,750	2,775	16,600
0200 Taxes	36,559	38,348	41,852	36,000	46,480
0250 Retirement	86,487	87,459	95,244	83,736	103,120
0300 Group Insurance	84,311	84,303	91,130	65,800	117,480
0310 W/C Insurance	1,208	1,038	878	737	906
0320 Disability Insurance	2,407	2,673	2,497	2,635	3,355
Total Personnel	694,786	708,820	762,211	664,763	861,271
Supplies					
1300 Kitchen & Janitorial	5,492	6,156	7,000	7,500	23,000
1400 Office & Postage	3,842	5,485	6,000	7,000	8,000
1450 Office Furnishings	-	-	300	287	31,000
1600 Safety & Health	886	830	2,950	3,000	3,600
1700 Small Tools & Equipment	275	147	1,000	1,700	1,000
1850 Uniform & Apparel	1,420	3,800	3,800	3,770	4,500
1900 Vehicle & Eqpt. Supplies	2,111	3,168	3,500	5,597	6,130
Total Supplies	14,026	19,586	24,550	28,854	77,230
Maintenance					
2200 Machine & Eqpt. Maintenance	608	163	450	450	450
2450 Vehicle Maintenance	5,198	2,894	2,750	4,000	3,500
2900 Service Contracts	29,800	24,033	23,600	23,600	1,600
Total Maintenance	35,606	27,090	26,800	28,050	5,550
Services					
3110 Communication	15,406	17,621	15,512	15,512	16,550
3130 Consultant / Prof. Services	112,202	71,081	127,500	110,000	255,000
3190 Dues, Subscriptions, Books	895	1,035	4,570	4,000	4,930
3310 General Insurance	8,236	7,851	8,202	7,600	8,360
3530 Professional Development	1,896	5,735	20,800	15,000	14,000
3590 Public Relations	-	233	5,000	2,500	5,000
3770 Utilities	12,864	12,096	14,000	12,500	15,088
3780 Water Charges	907	942	1,020	1,115	1,010
3880 Information Technology	58,970	59,210	60,515	60,515	60,550
Total Services	211,376	175,804	257,119	228,742	381,638
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	23,730	-	26,450	26,450	19,750
Total Other Financing Uses	23,730	-	26,450	26,450	19,750
PW Administration	\$ 979,524	\$ 931,301	\$ 1,097,130	\$ 976,859	\$ 1,345,440

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 2022-2023

5.2: 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

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

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

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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Significant Building Maintenance projects include replacing PD parking lot lights (LED Fixtures) under awning, replacing PD air handler, Public Works Service Center exterior stucco repair and paint, installation of City Hall flag poles, City Hall restroom remodel and re-key all City facilities
- Increase Building and Property to re-key all City facilities

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Linear feet of sidewalk maintained	220,006	150,025	155,000	174,000
Lane miles of streets maintained	67	70	72	75
Fleet vehicles and equipment maintained	155	155	155	158
<u>PERFORMANCE MEASURES</u>				
Percent of surveyed sidewalks requiring repair	<1%	<1%	<1%	<1%
Percent of surveyed streets requiring repair	<1%	<1%	<1%	<1%
Percent of vehicles receiving preventative maintenance	100%	100%	100%	100%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Maintenance Foreman	1.00	1.00	1.00	1.00
Senior Building Maintenance	1.00	1.00	1.00	1.00
Building Maintenance Technician	1.00	1.00	1.00	1.00
Senior Mechanic	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00
Crew Leader	1.00	1.00	1.00	1.00
Senior Animal Control Officer	1.00	1.00	1.00	1.00
Animal Shelter Technician	-	1.00	1.00	1.00
Crewman II	2.00	2.00	2.00	2.00
Total Employees (Full-Time Equivalents)	10.00	11.00	11.00	11.00

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 510,379	\$ 524,269	\$ 572,348	\$ 550,000	\$ 578,246
0150 Overtime	25,300	32,783	30,000	25,000	31,900
0200 Taxes	41,374	44,137	48,060	44,200	48,656
0250 Retirement	95,827	98,375	108,121	103,750	106,653
0300 Group Insurance	126,339	114,341	121,980	117,200	102,660
0310 W/C Insurance	10,512	9,644	9,867	8,283	9,839
0320 Disability Insurance	2,636	2,942	2,838	3,174	3,320
Total Personnel	812,367	826,492	893,214	851,607	881,275
Supplies					
1600 Safety & Health	3,324	4,573	4,500	4,000	4,500
1650 Shop Supplies	6,917	5,205	6,100	7,500	20,000
1700 Small Tools & Equipment	8,032	6,256	9,500	9,500	12,500
1850 Uniform & Apparel	-	-	1,200	1,009	800
1900 Vehicle & Eqpt. Supplies	6,712	14,295	10,680	16,000	19,880
Total Supplies	24,985	30,328	31,980	38,009	57,680
Maintenance					
2050 Building Maintenance	115,886	146,262	279,000	279,000	345,000
2100 Property Maintenance	2,986	-	100,000	100,000	200,000
2200 Machine & Eqpt. Maintenance	4,886	7,047	5,000	7,000	7,000
2250 Signage Maintenance	54,101	40,740	90,500	90,500	90,500
2300 Street Maintenance	223,063	136,493	110,000	95,000	118,000
2450 Vehicle Maintenance	4,467	6,203	9,500	9,500	9,500
2900 Service Contracts	4,150	5,650	23,650	23,650	34,850
Total Maintenance	409,539	342,395	617,650	604,650	804,850
Services					
3010 Animal Control	19,279	17,059	30,500	27,000	18,000
3110 Communication	679	454	480	480	480
3190 Dues, Subscriptions, Books	100	210	350	365	500
3310 General Insurance	12,385	12,755	22,155	21,700	23,870
3390 Mosquito Control	5,219	8,525	12,000	6,000	12,000
3530 Professional Development	6,585	7,204	26,820	15,000	20,520
3610 Recycling	794	497	700	1,000	1,500
3630 Rentals	8,460	6,850	8,000	11,500	13,000
3670 Street Lights	170,384	142,774	200,000	175,000	198,210
3750 Uniform Service	9,027	9,201	9,600	9,600	11,050
3880 Information Technology	12,860	10,330	10,560	10,560	10,600
Total Services	245,772	215,858	321,165	278,205	309,730
Capital Outlay					
7050 Building & Property	-	8,333	43,200	40,000	80,000
Total Capital Outlay	-	8,333	43,200	40,000	80,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	73,660	-	47,930	47,930	64,870
8021 Transfer to Gen Proj Fund	605,000	-	-	-	-
Total Other Financing Uses	678,660	-	47,930	47,930	64,870
PW Maintenance	\$ 2,171,323	\$ 1,423,406	\$ 1,955,139	\$ 1,860,401	\$ 2,198,405

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 2022-2023

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

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

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

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

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

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

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

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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

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

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Acres of park space maintained	28	28	28	28
Number of pieces of park equipment maintained	209	209	212	212
Number of facilities that require landscaping	22	22	25	25
<u>PERFORMANCE MEASURES</u>				
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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 312,042	\$ 287,030	\$ 328,634	\$ 300,407	\$ 332,181
0150 Overtime	19,344	12,971	13,000	20,750	22,400
0200 Taxes	25,621	24,314	27,395	23,500	28,385
0250 Retirement	59,160	53,176	61,323	56,880	61,981
0300 Group Insurance	69,404	76,170	92,320	113,815	107,380
0310 W/C Insurance	6,309	5,554	6,000	5,037	5,682
0320 Disability Insurance	1,580	1,593	1,800	1,828	1,928
Total Personnel	493,460	460,807	530,472	522,217	559,937
Supplies					
1100 Chemical	5,055	10,985	13,000	10,000	16,500
1230 Holiday Supplies	27,837	38,714	255,595	255,595	73,000
1300 Kitchen & Janitorial	7,019	6,718	8,000	8,000	9,000
1600 Safety & Health	2,705	3,878	4,200	4,200	4,200
1650 Shop Supplies	210	184	1,000	1,000	1,000
1700 Small Tools & Equipment	5,970	6,802	12,100	12,000	10,000
1900 Vehicle & Eqpt. Supplies	7,533	6,661	11,280	10,115	15,310
Total Supplies	56,329	73,942	305,175	300,910	129,010
Maintenance					
2050 Building Maintenance	131,121	2,571	7,100	6,400	51,600
2100 Property Maintenance	131,554	99,183	139,000	139,000	277,000
2200 Machine & Eqpt. Maintenance	9,039	15,148	9,000	8,000	9,000
2450 Vehicle Maintenance	5,556	6,615	5,900	5,900	5,900
Total Maintenance	277,270	123,517	161,000	159,300	343,500
Services					
3060 Contract Services	101,464	117,178	175,000	150,000	187,000
3070 Contract Personnel	67,665	75,884	108,000	108,000	158,760
3190 Dues, Subscriptions, Books	180	275	500	275	800
3310 General Insurance	8,098	8,340	10,574	9,795	10,775
3530 Professional Development	6,134	6,709	17,600	14,500	10,500
3630 Rentals	186	1,160	4,000	4,000	4,000
3750 Uniform Service	2,861	1,997	2,730	2,730	3,500
3770 Utilities	22,712	26,390	24,298	24,150	31,878
3780 Water Charges	52,669	58,729	51,930	51,000	54,430
3880 Information Technology	12,860	10,320	10,560	10,560	10,600
Total Services	274,829	306,981	405,192	375,010	472,243
Capital Outlay					
7050 Building & Property	-	113,094	20,000	20,000	530,000
Total Capital Outlay	-	113,094	20,000	20,000	530,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	56,420	-	43,840	43,840	47,620
Total Other Financing Uses	56,420	-	43,840	43,840	47,620
PW Parks Maintenance	\$ 1,158,308	\$ 1,078,342	\$ 1,465,679	\$ 1,421,277	\$ 2,082,310

Public Safety Function

DIVISIONS

Police – Administration
 Police – Crime Investigation
 Police – Patrol
 Police – Communications
 Police – Code Enforcement
 Fire – Prevention
 Fire – Operations
 Fire – Administration
 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.”

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 2021-2022

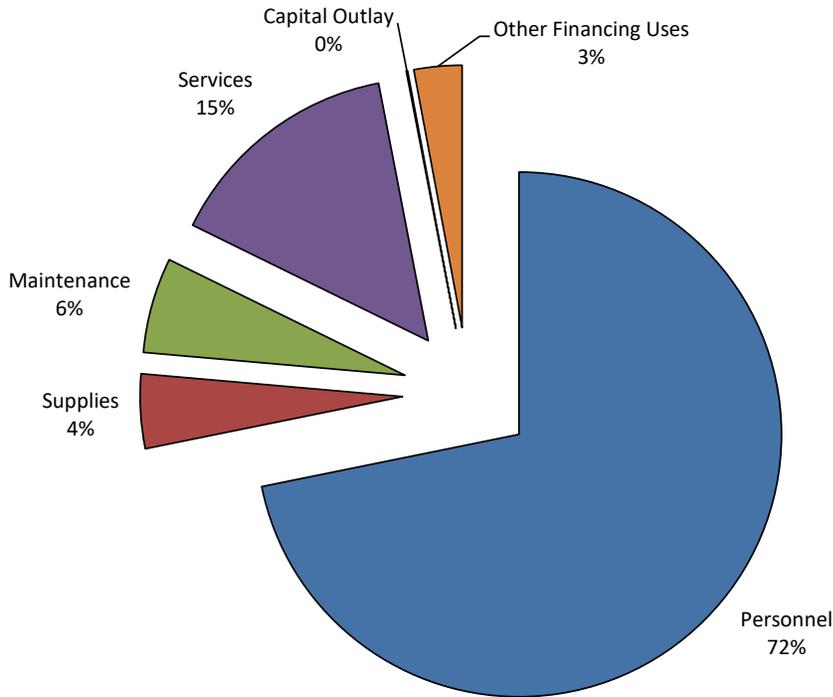
- Verified compliance with all Texas Police Chiefs Association Accreditation Program standards
- Installed and implemented new in-car and body-worn camera systems
- Expanded FLOCK Safety LPR Program by adding additional cameras and expanding regional collaboration
- Reinstated canine program with one narcotic detection team and one explosive detection team (first time for department)
- Reinstated part-time bicycle certified officers to allow for proactive, high-mobility responses
- Renewed Texas Fire Chiefs Association Best Practices
- Provide new hands-on training prop
- Hire new Assistant Fire Marshal
- Adopt new fire codes

City Council Goals That Are Addressed In The FY 2022-2023 Annual Budget

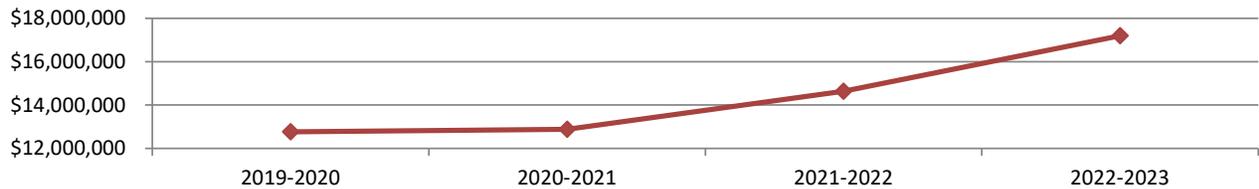
	Police - Administration	Police - Crime Investigation	Police - Patrol	Police - Communications	Police - Code Enforcement	Fire - Prevention	Fire - Operations	Fire - Administration	Emergency Management
6.1 – Enhance the visual and aesthetic character of the community through the establishment of programs,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

Object	Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
0000	Personnel	\$ 9,598,001	\$ 10,142,458	\$ 11,103,580	\$ 10,725,903	\$ 12,348,779
1000	Supplies	559,957	504,708	757,152	714,732	787,305
2000	Maintenance	465,959	517,624	818,985	804,589	1,009,860
3000	Services	1,330,157	1,711,800	1,915,751	1,816,241	2,528,281
7000	Capital Outlay	342,707	-	165,031	165,031	15,000
8000	Other Financing Uses	468,490	156	406,277	406,277	506,745
Public Safety Function		\$ 12,765,271	\$ 12,876,746	\$ 15,166,776	\$ 14,632,773	\$ 17,195,970

2022-2023 Expenditures by Category



Expenditure Trend



**Public Safety Function
Line Item Detail**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 6,119,281	\$ 6,448,935	\$ 7,062,258	\$ 6,847,523	\$ 8,016,320
0150 Overtime	524,174	\$ 584,482	482,590	573,175	558,000
0200 Taxes	504,608	\$ 542,859	594,100	559,348	674,149
0250 Retirement	1,191,907	\$ 1,241,303	1,354,300	1,299,653	1,490,713
0300 Group Insurance	1,150,280	\$ 1,216,272	1,498,553	1,343,172	1,475,120
0310 W/C Insurance	77,912	\$ 72,999	79,134	66,448	89,107
0320 Disability Insurance	29,839	\$ 35,608	32,645	36,584	45,371
Total Personnel	9,598,001	10,142,458	11,103,580	10,725,903	12,348,779
Supplies					
1050 Certificate & Award	1,066	3,132	5,000	3,100	6,000
1100 Chemical	641	2,400	3,060	2,700	3,160
1200 Fire Prevention Supplies	4,910	5,860	8,700	-	8,700
1230 Holiday Supplies	730	95	750	725	750
1250 Investigative Supplies	1,608	2,875	4,990	4,000	4,990
1300 Kitchen & Janitorial	22,956	24,154	26,400	23,850	29,500
1400 Office & Postage	19,353	26,265	33,110	19,850	34,920
1450 Office Furnishings	133,284	5,380	8,000	12,000	8,000
1600 Safety & Health	30,720	25,586	40,660	30,045	37,510
1700 Small Tools & Equipment	145,153	199,410	335,946	302,537	197,690
1850 Uniform & Apparel	109,827	107,026	144,615	128,620	219,590
1900 Vehicle & Eqpt. Supplies	89,709	102,525	145,921	187,305	236,495
Total Supplies	559,957	504,708	757,152	714,732	787,305
Maintenance					
2050 Building Maintenance	111,753	113,242	156,000	152,500	101,200
2150 K-9 Maintenance	4,741	-	25,500	25,500	9,500
2200 Machine & Eqpt. Maintenance	26,784	21,909	38,410	36,010	49,350
2450 Vehicle Maintenance	104,546	166,895	192,755	177,300	183,085
2900 Service Contracts	170,736	183,869	358,910	365,869	434,075
2910 OSSI Support Services	47,399	31,709	47,410	47,410	232,650
Total Maintenance	465,959	517,624	818,985	804,589	1,009,860

Public Safety Function
Line Item Detail

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Services					
3060 Contract Services	-	-	20,000	-	20,000
3110 Communication	140,386	132,863	145,730	131,325	146,825
3130 Consultant / Prof. Services	-	-	34,695	34,695	-
3160 Deployment Expenses	2,189	4,957	-	-	-
3190 Dues, Subscriptions, Books	23,450	21,742	29,105	24,015	32,130
3230 EMS Services	408,828	708,000	743,400	743,400	1,438,000
3240 Investigative Services	3,963	7,382	9,040	9,000	12,340
3290 Fire Services	1,897	7,132	6,000	6,450	5,400
3310 General Insurance	145,225	148,531	138,195	129,492	143,680
3330 Janitorial Services	50,990	57,121	53,120	51,200	2,520
3440 Technology Services	20,794	19,256	27,130	24,000	26,280
3490 Printing	856	3,818	9,890	4,727	9,890
3510 Prisoner Support	4,274	4,435	8,950	10,700	9,600
3530 Professional Development	63,551	140,187	185,660	176,680	188,560
3590 Public Relations	16,700	22,470	50,350	23,000	29,350
3750 Uniform Service	10,511	6,657	12,500	7,750	12,500
3770 Utilities	93,910	92,175	75,290	73,100	71,530
3780 Water Charges	8,115	7,830	8,370	6,810	8,376
3870 Emergency Supplies	3,287	13,284	-	-	-
3880 Information Technology	331,230	313,960	358,326	359,897	371,300
Total Services	1,330,157	1,711,800	1,915,751	1,816,241	2,528,281
Capital Outlay					
7050 Building & Property	-	-	135,761	135,761	-
7150 Furniture	-	-	-	-	15,000
7200 Machine & Equipment	8,695	-	-	-	-
7250 Vehicles	334,012	-	29,270	29,270	-
Total Capital Outlay	342,707	-	165,031	165,031	15,000
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	468,490	-	406,277	406,277	506,745
8042 Transfer to Grant Fund	-	156	-	-	-
Total Other Financing Uses	468,490	156	406,277	406,277	506,745
Public Safety Function	\$ 12,765,271	\$ 12,876,746	\$ 15,166,776	\$ 14,632,773	\$ 17,195,970

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 2022-2023

7.1: Prevent, control, and reduce crime

Goal: Monitor crime trends and develop strategies to reduce crime

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

7.2: Encourage community activities that promote Webster's brand

Goal: Expand public outreach efforts through enhanced community relations

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

7.8: Maintain a strong, fiscally sustainable organization

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

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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Initial implementation costs of new CAD system for police, fire, and EMS
- Addition of 7 more Flock Safety ALPR cameras
- Continued increases to building maintenance due to required projects

WORKLOAD MEASURES	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ESTIMATE	2022-2023 BUDGET
Number of employees completing field training program	9	4	5	8
Number of internal affairs cases initiated	2	4	2	4
Number of crime data reports generated	-	24	52	52

PERFORMANCE MEASURES

Percent of authorized sworn positions filled	100%	100%	100%	100%
Percent of TPCA best practices met	100%	100%	100%	100%
Percent of expenditures within budgetary levels	100%	100%	100%	100%

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

Chief of Police	1.00	1.00	1.00	1.00
Assistant Chief	1.00	1.00	1.00	1.00
Captain - Operations	1.00	1.00	1.00	1.00
Captain - Support Services	1.00	1.00	1.00	1.00
Sergeant - Professional Standards	1.00	1.00	1.00	1.00
Information Technology Administrator	1.00	1.00	1.00	1.00
Crime Analyst	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	8.00	8.00	8.00	8.00

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 889,826	\$ 773,722	\$ 849,467	\$ 890,450	909,975
0150 Overtime	15,206	11,238	7,700	2,000	5,000
0200 Taxes	66,280	58,866	67,013	65,800	71,435
0250 Retirement	161,604	138,872	153,861	157,600	159,940
0300 Group Insurance	136,651	116,036	134,830	140,140	129,100
0310 W/C Insurance	10,436	9,990	8,472	7,112	9,570
0320 Disability Insurance	3,945	4,219	4,001	5,000	5,190
Total Personnel	1,283,948	1,112,942	1,225,344	1,268,102	1,290,210
Supplies					
1050 Certificate & Award	1,066	3,132	5,000	3,100	6,000
1300 Kitchen & Janitorial	13,123	13,404	15,000	13,000	17,500
1400 Office & Postage	10,915	11,514	13,000	10,200	14,000
1450 Office Furnishings	129,919	2,660	-	-	-
1600 Safety & Health	5,583	2,577	3,000	2,600	3,000
1700 Small Tools & Equipment	11,826	89,416	91,660	90,000	18,100
1850 Uniform & Apparel	5,387	3,817	4,500	4,200	4,000
1900 Vehicle & Eqpt. Supplies	4,973	6,632	7,950	14,280	14,500
Total Supplies	182,792	133,152	140,110	137,380	77,100
Maintenance					
2050 Building Maintenance	38,452	78,390	123,000	120,000	68,200
2200 Machine & Eqpt. Maintenance	-	-	-	-	-
2450 Vehicle Maintenance	3,031	8,534	5,355	2,300	6,235
2900 Service Contracts	64,585	54,575	219,410	219,410	249,920
2910 CAD Support Services	47,399	31,709	47,410	47,410	232,650
Total Maintenance	153,467	173,208	395,175	389,120	557,005
Services					
3110 Communication	100,259	93,744	95,690	94,500	96,670
3190 Dues, Subscriptions, Books	5,755	5,642	7,335	6,000	9,765
3310 General Insurance	99,601	101,544	94,459	88,978	97,875
3330 Janitorial Services	30,840	30,960	32,920	31,200	1,320
3440 Technology Services	20,794	19,256	27,130	24,000	26,280
3490 Printing	604	2,615	3,250	1,590	3,250
3510 Prisoner Support	4,274	4,435	8,950	10,700	9,600
3530 Professional Development	13,663	13,892	31,000	24,000	28,500
3590 Public Relations	7,601	11,260	34,000	12,000	13,000
3750 Uniform Service	139	307	500	250	500
3770 Utilities	47,554	46,124	36,675	34,550	34,935
3780 Water Charges	3,637	3,361	3,900	3,250	3,590
3880 Information Technology	44,170	38,560	39,395	39,395	39,500
Total Services	378,891	371,700	415,204	370,413	364,785
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	78,800	-	50,830	50,830	89,000
Total Other Financing Uses	78,800	-	50,830	50,830	89,000
Police Administration	\$ 2,077,898	\$ 1,791,003	\$ 2,226,663	\$ 2,215,845	2,378,100

Police – Criminal Investigations

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

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

Action Item: Implement a rotation between detectives and patrol officers

7.2: 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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- No significant changes for the 2022-2023 Budget

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2021-2022</u>	<u>2022-2023</u>
<u>WORKLOAD MEASURES</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of cases referred	1,314	1600	1,526	1,600
Number of cases cleared arrest / warrant	114	120	124	130
Number of cases inactivated	1,042	1,200	1,148	1,300
Number of cases cleared as unfounded/exceptionally	269	315	320	340
<u>PERFORMANCE MEASURES</u>				
Percent of investigations completed within 90 days	99%	99%	99%	99%
Number of cases cleared per detective	204	300	230	250
Number of non-evidentiary pieces disposed	2,985	1,500	3,100	3,200

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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 601,089	\$ 555,130	\$ 614,246	\$ 575,260	\$ 651,328
0150 Overtime	6,786	8,373	7,300	11,000	13,000
0200 Taxes	45,710	43,241	48,808	44,000	52,080
0250 Retirement	108,460	99,719	111,568	105,500	116,125
0300 Group Insurance	111,870	103,705	132,350	96,705	110,080
0310 W/C Insurance	8,302	7,772	7,225	6,065	7,787
0320 Disability Insurance	2,869	3,066	2,794	2,880	3,605
Total Personnel	885,086	821,006	924,291	841,410	954,005
Supplies					
1250 Investigative Supplies	1,608	1,924	4,000	4,000	4,000
1400 Office & Postage	-	140	-	-	-
1700 Small Tools & Equipment	2,349	1,602	3,000	3,000	1,500
1850 Uniform & Apparel	1,670	2,675	4,000	5,220	4,000
1900 Vehicle & Eqpt. Supplies	6,923	7,804	11,620	11,550	16,720
Total Supplies	12,550	14,145	22,620	23,770	26,220
Maintenance					
2450 Vehicle Maintenance	3,000	3,961	6,000	5,000	6,800
Total Maintenance	3,000	3,961	6,000	5,000	6,800
Services					
3190 Dues, Subscriptions, Books	330	25	200	150	200
3240 Investigative Services	3,963	7,382	9,040	9,000	12,340
3530 Professional Development	5,708	11,952	15,000	15,000	15,000
3880 Information Technology	36,110	35,800	36,624	36,624	36,700
Total Services	46,111	55,159	60,864	60,774	64,240
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	63,000	-	41,500	41,500	25,000
Total Other Financing Uses	63,000	-	41,500	41,500	25,000
Police CID	\$ 1,009,747	\$ 894,271	\$ 1,055,275	\$ 972,454	\$ 1,076,265

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 2022-2023

7.1: Prevent, control, and reduce crime

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

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

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

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

7.2: 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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Reclassification of 4 corporals to sergeants and 2 sergeants to lieutenants
- Uniform costs (especially ballistic vests) have risen about 50% over the past 4 years
- Anticipation of new sworn positions (pending council approval)

<u>WORKLOAD MEASURES</u>	2020-2021	2021-2022	2021-2022	2022-2023
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of calls for service	17,998	22,000	21,522	22,000
Number of arrests made	909	1,200	950	1,200
Number of offense reports taken	2,314	3,200	2,518	2,550

PERFORMANCE MEASURES

Number of traffic accidents	1,684	1,700	1,958	2,000
Number of vehicle crimes	520	500	692	650
Number of narcotics arrests	224	200	192	200

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Police Lieutenant	-	-	-	2.00
Police Sergeant	5.00	5.00	5.00	7.00
Police Corporal	4.00	4.00	4.00	-
Police Officer - Patrol	21.00	22.00	22.00	25.00
Police Officer - Traffic	3.00	2.00	2.00	2.00
Police Officer - K9	2.00	2.00	2.00	2.00
Police Officer - Street Crimes	2.00	2.00	2.00	2.00
Total Employees (Full-Time Equivalents)	37.00	37.00	37.00	40.00

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 2,478,853	\$ 2,633,516	\$ 2,780,356	\$ 2,844,480	\$ 3,315,885
0150 Overtime	165,630	156,409	175,000	220,000	264,800
0200 Taxes	202,122	217,652	232,745	233,000	281,115
0250 Retirement	473,291	494,253	530,486	533,000	625,900
0300 Group Insurance	461,148	478,989	540,793	593,800	628,470
0310 W/C Insurance	37,942	36,315	38,136	32,029	41,960
0320 Disability Insurance	12,180	14,459	12,834	15,240	18,820
Total Personnel	3,831,166	4,031,593	4,310,350	4,471,549	5,176,950
Supplies					
1450 Office Furnishings	-	-	4,000	6,000	4,000
1700 Small Tools & Equipment	48,647	58,355	82,000	80,000	66,760
1850 Uniform & Apparel	55,949	41,966	65,975	64,000	100,150
1900 Vehicle & Eqpt. Supplies	59,018	64,018	95,540	125,000	156,955
Total Supplies	163,614	164,339	247,515	275,000	327,865
Maintenance					
2150 K-9 Maintenance	4,741	-	25,500	25,500	9,500
2450 Vehicle Maintenance	68,530	63,559	80,500	78,000	62,550
2900 Service Contracts	12,500	12,500	12,500	12,500	48,500
Total Maintenance	85,771	76,059	118,500	116,000	120,550
Services					
3190 Dues, Subscriptions, Books	700	489	750	750	650
3530 Professional Development	16,261	33,451	36,000	36,000	41,400
3880 Information Technology	112,220	107,400	109,796	109,796	110,000
Total Services	129,181	141,340	146,546	146,546	152,050
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	239,810	-	216,650	216,650	287,500
8042 Transfer to Grant Fund	-	156	-	-	-
Total Other Financing Uses	239,810	156	216,650	216,650	287,500
Police Patrol	\$ 4,449,542	\$ 4,413,487	\$ 5,039,561	\$ 5,225,745	\$ 6,064,915

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 2022-2023

7.1: Prevent, control, and reduce crime

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

Action Item: Monitor employee performance by review of audio recordings

Goal: Ensure maximum efficiency for NCIC/TCIC entries

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

7.2: 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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Reclassification of one TCO position to Communications Supervisor for additional oversight of Division to enhance training and development of staff as we work towards the transition to a new CAD software

<u>WORKLOAD MEASURES</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2021-2022</u>	<u>2022-2023</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of calls for service	36,174	45,000	41,000	45,000
Number of requests for information	7,001	7,200	7,400	7,400
Number of reports processed	2,314	4,700	2,518	2,550
 <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	25	80	40	80

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Communications Supervisor	-	-	1.00	1.00
Lead Telecommunications Operator	4.00	4.00	4.00	4.00
Telecommunications Operator	10.00	9.00	8.00	8.00
Records Manager	-	1.00	1.00	1.00
Records Specialist	2.00	2.00	2.00	2.00
Total Employees (Full-Time Equivalents)	16.00	16.00	16.00	16.00

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 784,301	\$ 756,116	\$ 887,144	\$ 705,800	\$ 1,006,990
0150 Overtime	69,890	91,358	106,770	83,500	95,000
0200 Taxes	65,647	67,041	79,094	58,500	87,766
0250 Retirement	152,031	149,915	178,408	137,000	184,610
0300 Group Insurance	175,904	166,315	283,390	154,280	215,670
0310 W/C Insurance	1,341	1,126	1,068	900	1,180
0320 Disability Insurance	4,305	4,293	4,218	3,485	5,450
Total Personnel	1,253,419	1,236,163	1,540,092	1,143,465	1,596,666
Supplies					
1450 Office Furnishings	3,365	2,720	4,000	6,000	4,000
1700 Small Tools & Equipment	2,339	2,112	1,500	1,500	1,500
1850 Uniform & Apparel	2,200	2,162	2,400	2,200	3,200
Total Supplies	7,904	6,993	7,900	9,700	8,700
Services					
3110 Communication	921	1,173	1,200	1,200	1,200
3190 Dues, Subscriptions, Books	1,267	1,584	1,660	1,190	1,660
3530 Professional Development	1,675	3,972	8,000	7,500	8,000
3880 Information Technology	34,830	28,920	29,584	29,584	29,600
Total Services	38,693	35,648	40,444	39,474	40,460
Police Communications	\$ 1,300,016	\$ 1,278,805	\$ 1,588,436	\$ 1,192,639	\$ 1,645,826

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 2022-2023

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

Goal: Achieve compliance with State laws and local ordinances

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

6.1: 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

6.1: 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 2022-2023 BUDGET

- No significant changes to this year’s budget
- Workload and Performance Measures have been updated significantly this year due to the increased ability to obtain data from software that we use

WORKLOAD MEASURES	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ESTIMATE	2022-2023 BUDGET
Total Cases	-	-	394	400
Total Inspections	-	-	992	1,250

PERFORMANCE MEASURES	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ESTIMATE	2022-2023 BUDGET
Citations Issued	-	-	64	60
Total Violations	-	-	394	550
Violations Corrected	-	-	366	550

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

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ -	\$ 80,603	\$ 99,032	\$ 100,685	\$ 111,185
0150 Overtime	-	-	200	-	200
0200 Taxes	-	6,171	7,951	7,195	8,880
0250 Retirement	-	14,236	17,812	17,850	19,470
0300 Group Insurance	-	19,576	22,270	19,950	20,650
0310 W/C Insurance	-	283	313	262	260
0320 Disability Insurance	-	445	471	554	650
Total Personnel	-	121,314	148,049	146,496	161,295
Supplies					
1700 Small Tools & Equipment	-	550	5,700	5,550	500
1850 Uniform & Apparel	-	536	700	500	700
1900 Vehicle & Eqpt. Supplies	-	1,503	880	2,245	3,400
Total Supplies	-	2,589	7,280	8,295	4,600
Maintenance					
2450 Vehicle Maintenance	-	712	1,400	500	3,000
2900 Service Contracts	-	8,398	8,000	7,240	8,500
Total Maintenance	-	9,110	9,400	7,740	11,500
Services					
3060 Contract Services	-	-	20,000	-	20,000
3110 Communication	-	-	400	200	400
3190 Dues, Subscriptions, Books	-	245	700	500	700
3490 Printing	-	525	2,500	2,500	2,500
3530 Professional Development	-	-	3,000	2,000	3,000
3880 Information Technology	-	-	2,400	2,400	2,500
Total Services	-	770	29,000	7,600	29,100
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	-	-	-	-	8,125
Total Other Financing Uses	-	-	-	-	8,125
PD Code Enforcement	\$ -	\$ 133,782	\$ 193,729	\$ 170,131	\$ 214,620

Fire Prevention

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

7.4: Maintain a high level of fire protection service

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

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

Goal: Maintain a dynamic fire safety education agenda

Action Item: Coordinate life safety programs within the community

Goal: Attend quality training programs and educate personnel

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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Removal of administration personnel from prevention budget
- Removal of administration costs from fire prevention budget
- Expenditure for small tools and equipment increase after the purchase of Taser's and duty ammunition
- Dues, subscriptions, books to increase for IFC/IBC E-codes annual subscription

<u>WORKLOAD MEASURES</u>	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of fire inspections performed	1,500	1,200	1,066	1,500
Number of plans reviewed	250	250	230	250
Number of public education programs provided	20	15	10	15

PERFORMANCE MEASURES

Percent of plans reviewed within two weeks of receipt	99%	95%	95%	95%
Percent of commercial structures inspected	90%	95%	95%	95%
Fire code compliance rate of structures inspected	99%	90%	90%	95%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Fire Chief	1.00	1.00	1.00	-
Assistant Fire Chief	1.00	1.00	1.00	-
Fire Marshal	1.00	1.00	1.00	1.00
Assistant Fire Marshal	1.00	1.00	1.00	1.00
Fire Protection Specialist	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	-
Total Employees (Full-Time Equivalents)	6.00	6.00	6.00	3.00

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 402,149	\$ 515,215	\$ 612,586	\$ 559,000	\$ 276,500
0150 Overtime	18,062	17,494	-	1,675	5,000
0200 Taxes	30,820	40,789	47,943	41,500	22,075
0250 Retirement	74,994	94,208	109,959	98,955	49,205
0300 Group Insurance	55,591	80,242	81,080	61,855	61,950
0310 W/C Insurance	6,177	4,702	6,441	5,407	3,730
0320 Disability Insurance	1,854	3,185	2,866	2,845	1,560
Total Personnel	589,647	755,834	860,875	771,237	420,020
Supplies					
1200 Fire Prevention Supplies	4,910	5,860	8,700	-	8,700
1250 Investigative Supplies	-	951	990	-	990
1600 Safety & Health	522	-	4,850	-	600
1700 Small Tools & Equipment	5,901	4,383	13,530	-	17,180
1850 Uniform & Apparel	6,427	4,505	6,940	-	6,940
1900 Vehicle & Eqpt. Supplies	6,003	4,554	8,080	6,655	11,220
Total Supplies	23,763	20,253	43,090	6,655	45,630
Maintenance					
2450 Vehicle Maintenance	2,202	2,506	10,000	2,500	6,000
2900 Service Contracts	16,105	939	950	950	950
Total Maintenance	18,307	3,445	10,950	3,450	6,950
Services					
3110 Communication	4,552	4,348	4,800	1,925	-
3190 Dues, Subscriptions, Books	6,911	6,443	6,940	6,925	6,990
3310 General Insurance	3,177	3,272	3,809	3,528	3,670
3490 Printing	126	293	1,850	500	1,850
3530 Professional Development	4,493	6,447	15,750	-	15,750
3590 Public Relations	-	775	3,000	500	3,000
3880 Information Technology	55,850	52,330	53,475	53,475	-
Total Services	75,110	73,908	89,624	66,853	31,260
Capital Outlay					
7200 Machine & Equipment	8,695	-	-	-	-
Total Capital Outlay	8,695	-	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	22,380	-	45,000	45,000	38,710
Total Other Financing Uses	22,380	-	45,000	45,000	38,710
Fire Prevention	\$ 737,902	\$ 853,439	\$ 1,049,539	\$ 893,195	\$ 542,570

Fire Operations Division

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

7.4: Maintain a high level of fire protection service

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

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

Goal: Establish key training objectives

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

Goal: Deliver an effective level of service to the City

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

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Appropriations for wages, taxes, and retirement increase to account for growth in salaries
- Transfers for equipment replacement decrease after deployment funds were set aside last year
- Separate fire administration costs from fire operations budget
- Added three firefighter positions

<u>WORKLOAD MEASURES</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2021-2022</u>	<u>2022-2023</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of calls for fire services	1,460	2,000	1,806	2,200
Number of calls for emergency medical services	2,319	3,000	2,722	3,200
Patient transport	1,635	1,800	1,788	2,000

PERFORMANCE MEASURES

Response time within 4 minutes for fire services	90%	90%	90%	90%
Response time within 6 minutes for EMS	90%	90%	90%	90%
Patients treated per 1,000 population	207	231	243	259

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

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,920 HOURS PER YEAR)</u>				
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	9.00
Total Employees (Full-Time Equivalents)	15.00	15.00	15.00	18.00

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 963,063	1,069,821	\$ 1,136,468	\$ 1,086,500	1,309,192
0150 Overtime	248,600	298,088	185,620	255,000	170,000
0200 Taxes	94,029	103,853	104,020	103,250	116,400
0250 Retirement	221,527	238,399	237,315	235,200	258,505
0300 Group Insurance	209,116	234,983	281,570	256,850	246,850
0310 W/C Insurance	13,714	12,075	16,389	13,758	19,600
0320 Disability Insurance	4,686	5,562	5,074	6,125	7,615
Total Personnel	1,754,735	1,962,782	1,966,456	1,956,683	2,128,162
Supplies					
1100 Chemical	641	2,400	3,060	2,700	3,160
1230 Holiday Supplies	730	95	750	725	-
1300 Kitchen & Janitorial	9,833	10,750	11,400	10,850	8,500
1400 Office & Postage	8,438	13,742	18,810	8,750	3,300
1600 Safety & Health	24,615	19,612	30,810	27,445	7,050
1700 Small Tools & Equipment	74,091	40,773	137,056	122,400	80,150
1850 Uniform & Apparel	38,194	51,366	60,100	52,500	95,600
1900 Vehicle & Eqpt. Supplies	12,792	18,015	21,351	27,575	28,950
Total Supplies	169,334	156,752	283,337	252,945	226,710
Maintenance					
2050 Building Maintenance	73,301	34,852	33,000	32,500	-
2200 Machine & Eqpt. Maintenance	26,784	20,707	36,010	36,010	44,320
2450 Vehicle Maintenance	27,783	87,625	89,000	89,000	91,000
2900 Service Contracts	77,546	101,007	104,050	112,500	-
Total Maintenance	205,414	244,191	262,060	270,010	135,320
Services					
3110 Communication	34,654	33,598	42,200	33,500	-
3130 Consultant / Prof. Services	-	-	34,695	34,695	-
3160 Deployment Expenses	2,189	4,957	-	-	-
3190 Dues, Subscriptions, Books	8,487	6,304	9,420	7,500	-
3230 EMS Services	408,828	708,000	743,400	743,400	-
3290 Fire Services	1,897	7,132	6,000	6,450	-
3310 General Insurance	42,447	43,715	39,927	36,986	-
3330 Janitorial Services	20,150	26,161	20,200	20,000	-
3490 Printing	126	-	690	-	-
3530 Professional Development	21,751	64,326	62,510	84,680	-
3590 Public Relations	9,099	9,196	11,700	9,300	-
3750 Uniform Service	10,372	6,350	12,000	7,500	12,000
3770 Utilities	46,356	46,051	38,615	38,550	-
3780 Water Charges	4,478	4,469	4,470	3,560	-
3880 Information Technology	48,050	50,950	87,052	88,623	-
Total Services	658,884	1,011,208	1,112,879	1,114,744	12,000
Capital Outlay					
7050 Building & Property	-	-	135,761	135,761	-
7250 Vehicles	334,012	-	-	-	-
Total Capital Outlay	334,012	-	135,761	135,761	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	64,500	-	48,130	48,130	33,840
Total Other Financing Uses	64,500	-	48,130	48,130	33,840
Fire Operations	3,186,879	3,374,932	\$ 3,808,623	\$ 3,778,273	2,536,032

Fire Administration

DIVISION DESCRIPTION

The objective of Fire Administration is to command, control and coordinate the efforts of the fire department divisions to achieve common goals to provide effective and efficient emergency services.

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

7.6: Provide effective emergency services

Goal: Maintain all standards of the Texas Fire Chiefs Best Practices

Action Item: Review and apply best practices annually

Goal: Maintain Public Protection Class (PPC), ISO 1

Action Item: Ensure application of ISO PPC requirements

Goal: Provide advanced training to all divisions and disciplines

Action Item: Utilize professional development funds to benefit the organization

7.8: Maintain a strong, fiscally sustainable organization

Goal: Effectively manage the expenditures of the Fire Department

Action Item: Monitor expenditures on a monthly basis

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Administration is a new division added to the fire department
- Increases in cost to maintain emergency equipment
- Increase in cost for incident reporting equipment service contract
- Impact to the cost of providing EMS service
- Create fire administration budget to differentiate cost of fire operations division

<u>WORKLOAD MEASURES</u>	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of employees completing field training	-	-	-	3
Number of training sessions provided	-	-	-	66
Number of certifications obtained	-	-	-	118

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

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ -	\$ -	\$ -	\$ -	\$ 347,330
0150 Overtime	-	-	-	-	2,500
0200 Taxes	-	-	-	-	27,300
0250 Retirement	-	-	-	-	61,150
0300 Group Insurance	-	-	-	-	41,700
0310 W/C Insurance	-	-	-	-	3,820
0320 Disability Insurance	-	-	-	-	1,981
Total Personnel	-	-	-	-	485,780
Supplies					
1230 Holiday Supplies	-	-	-	-	750
1300 Kitchen & Janitorial	-	-	-	-	3,500
1400 Office & Postage	-	-	-	-	16,320
1600 Safety & Health	-	-	-	-	24,860
1700 Small Tools & Equipment	-	-	-	-	500
1850 Uniform & Apparel	-	-	-	-	5,000
1900 Vehicle & Eqpt. Supplies	-	-	-	-	3,750
Total Supplies	-	-	-	-	54,680
Maintenance					
2050 Building Maintenance	-	-	-	-	33,000
2200 Machine & Eqpt. Maintenance	-	-	-	-	2,630
2450 Vehicle Maintenance	-	-	-	-	6,000
2900 Service Contracts	-	-	-	-	111,705
Total Maintenance	-	-	-	-	153,335
Services					
3110 Communication	-	-	-	-	47,105
3190 Dues, Subscriptions, Books	-	-	-	-	9,850
3230 EMS Services	-	-	-	-	1,438,000
3290 Fire Services	-	-	-	-	5,400
3310 General Insurance	-	-	-	-	42,135
3330 Janitorial Services	-	-	-	-	1,200
3490 Printing	-	-	-	-	690
3530 Professional Development	-	-	-	-	62,510
3590 Public Relations	-	-	-	-	11,700
3770 Utilities	-	-	-	-	36,595
3780 Water Charges	-	-	-	-	4,785
3880 Information Technology	-	-	-	-	140,750
Total Services	-	-	-	-	1,800,720
Capital Outlay					
7050 Building & Property	-	-	-	-	-
7150 Furniture	-	-	-	-	15,000
Total Capital Outlay	-	-	-	-	15,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	-	-	-	-	19,570
Total Other Financing Uses	-	-	-	-	19,570
Fire Administration	\$ -	\$ -	\$ -	\$ -	\$ 2,529,085

Emergency Management Division

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

PS2: Achieve an effective emergency management plans for the city.

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

Action Item: Submit any significant changes as needed

Goal: Maintain NIMS compliance

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

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

Action Item: Conduct a citywide disaster exercise

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Texas Department Emergency Management is no longer providing emergency management performance grant funding

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Preparedness exercises	-	6	5	7
Public education	-	6	10	12
Planning meetings	-	8	12	15
 <u>PERFORMANCE MEASURES</u>				
NIMS compliance	100%	100%	100%	100%
Maintain emergency operations plan	100%	100%	100%	100%
Maintain hazard mitigation plan	100%	100%	100%	100%

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

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ -	\$ 64,812	\$ 82,959	\$ 85,348	\$ 87,935
0150 Overtime	-	1,523	-	-	2,500
0200 Taxes	-	5,246	6,526	6,103	7,098
0250 Retirement	-	11,701	14,891	14,548	15,808
0300 Group Insurance	-	16,427	22,270	19,592	20,650
0310 W/C Insurance	-	736	1,090	915	1,200
0320 Disability Insurance	-	379	387	455	500
Total Personnel	-	100,825	128,123	126,961	135,690
Supplies					
1400 Office & Postage	-	869	1,300	900	1,300
1600 Safety & Health	-	3,397	2,000	-	2,000
1700 Small Tools & Equipment	-	2,219	1,500	87	11,500
1900 Vehicle & Eqpt. Supplies	-	-	500	-	1,000
Total Supplies	-	6,484	5,300	987	15,800
Maintenance					
2200 Machine & Eqpt. Maintenance	-	1,202	2,400	-	2,400
2450 Vehicle Maintenance	-	-	500	-	1,500
2900 Service Contracts	-	6,450	14,000	13,269	14,500
Total Maintenance	-	7,652	16,900	13,269	18,400
Services					
3110 Communication	-	-	1,440	-	1,450
3190 Dues, Subscriptions, Books	-	1,010	2,100	1,000	2,315
3490 Printing	-	385	1,600	137	1,600
3530 Professional Development	-	6,147	14,400	7,500	14,400
3590 Public Relations	-	1,240	1,650	1,200	1,650
3870 Emergency Management	3,287	13,284	-	-	-
3880 Information Technology	-	-	-	-	12,250
Total Services	3,287	22,066	21,190	9,837	33,665
Capital Outlay					
7250 Vehicles	-	-	29,270	29,270	-
Total Capital Outlay	-	-	29,270	29,270	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	-	-	4,167	4,167	5,000
Total Other Financing Uses	-	-	4,167	4,167	5,000
Emergency Management	\$ 3,287	\$ 137,027	\$ 204,950	\$ 184,491	\$ 208,555



General Debt Service Fund Overview

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

Long-term debt at September 30, 2022 is comprised of the following debt issues:

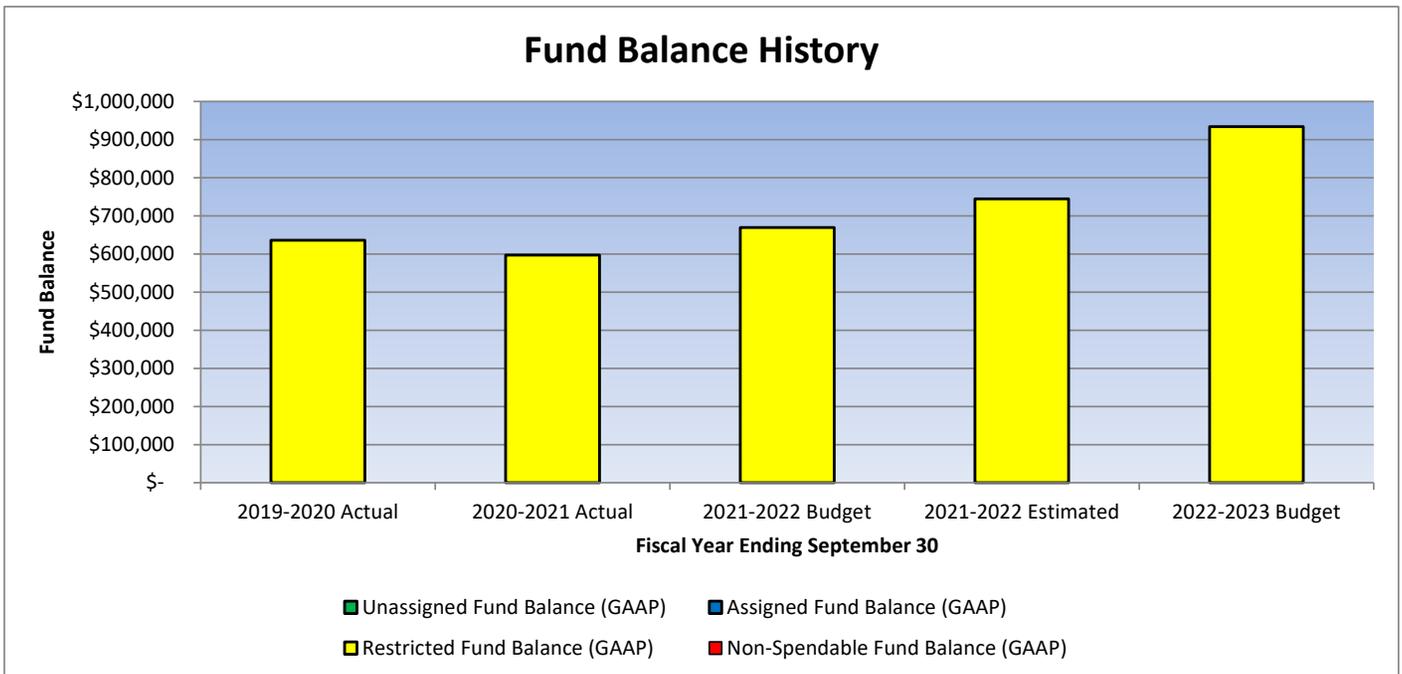
Description	Principal
Refunding Bonds, Series 2020	\$ 3,260,000
Total General Obligation Bonds	\$ 3,260,000
Certificates of Obligation, Series 2018A	\$ 3,255,000
Certificates of Obligation, Series 2021A	\$ 13,645,000
Total Certificates of Obligation	\$ 16,900,000
Total General Long-Term Debt	<u>\$ 20,160,000</u>

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

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

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

Fiscal Year Ending September 30	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 721,417	\$ 635,735	\$ 597,262	\$ 597,262	\$ 673,963
Revenues	2,681,104	2,724,397	2,996,304	2,916,081	2,873,447
Expenditures	(2,766,818)	(2,762,870)	(2,924,332)	(2,839,380)	(2,865,825)
GAAP Adjustment	32	-	-	-	-
Net Increase / (Decrease) in Fund Balance	(85,682)	(38,473)	71,972	76,701	7,622
Ending Restricted Fund Balance (Budget)	\$ 635,735	\$ 597,262	\$ 669,234	\$ 673,963	\$ 681,585
Number of Days in Reserve	84	79	84	87	87



**007 - General Debt Service Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Property Taxes					
1010 Current Property Tax	\$ 2,415,136	\$ 2,448,438	\$ 3,031,565	\$ 2,930,281	2,865,747
1050 Delinquent Property Tax	(83,894)	(67,347)	(44,261)	(20,906)	-
1200 Penalty and Interest	11,222	12,975	8,500	5,550	6,500
Total Property Taxes	2,342,464	2,394,066	2,995,804	2,914,924	2,872,247
Miscellaneous Income					
6050 Interest Income	8,610	301	500	1,157	1,200
Total Miscellaneous Income	8,610	301	500	1,157	1,200
Other Financing Sources					
8200 Transfer from WEDC	330,030	330,030	-	-	-
Total Other Financing Sources	330,030	330,030	-	-	-
General Debt Service Fund	\$ 2,681,104	\$ 2,724,397	\$ 2,996,304	\$ 2,916,081	\$ 2,873,447

**007 - General Debt Service Fund
Expenditures**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Services					
3080 Financial	\$ 1,887	\$ 1,232	\$ 2,000	\$ 700	\$ 2,000
Total Services	1,887	1,232	2,000	700	2,000
Debt Service					
5012 Principal - 2012 CO	280,000	-	-	-	-
5013 Principal - 2013 GO Ref	1,195,000	1,205,000	-	-	-
5018 Principal - 2018A CO	435,000	455,000	475,000	475,000	490,000
5031 Principal - 2020 GO Ref	-	220,000	235,000	235,000	245,000
5080 Principal - 2010 GO Ref	510,000	535,000	-	-	-
5090 Principal - 2021A CO	-	-	1,290,000	1,210,000	1,230,000
5120 Bond Issuance Costs	127,841	-	-	-	-
5131 Escrow-2020 GO Bond Ref	4,415,238	-	-	-	-
5512 Interest - 2012 CO	4,200	-	-	-	-
5513 Interest - 2013 GO Ref	27,038	9,038	-	-	-
5518 Interest - 2018A CO	164,450	146,650	128,050	128,050	108,750
5531 Interest - 2020 GO Ref	120,738	180,250	168,875	168,875	156,875
5580 Interest - 2010 GO Ref	32,875	10,700	-	-	-
5590 Interest - 2021A CO	-	-	625,407	621,755	633,200
Total Debt Service	7,312,379	2,761,638	2,922,332	2,838,680	2,863,825
Other Financing Uses					
8310 Other Financing Source	(3,715,000)	-	-	-	-
8320 Bond Premium	(832,448)	-	-	-	-
Total Other Financing Uses	(4,547,448)	-	-	-	-
General Debt Service Fund	\$ 2,766,818	\$ 2,762,870	\$ 2,924,332	\$ 2,839,380	\$ 2,865,825

General Debt Service Fund

Amortization Summary Grand Total - All Obligations

	Payment	Principal	Interest	Principal Balance
9/30/2022				\$ 20,160,000
2023	2,863,825	1,965,000	898,825	18,195,000
2024	2,872,950	2,070,000	802,950	16,125,000
2025	2,877,050	2,175,000	702,050	13,950,000
2026	2,876,125	2,280,000	596,125	11,670,000
2027	2,877,900	2,390,000	487,900	9,280,000
2028	2,877,300	2,500,000	377,300	6,780,000
2029	2,285,325	2,015,000	270,325	4,765,000
2030	2,286,950	2,120,000	166,950	2,645,000
2031	2,292,475	2,225,000	67,475	420,000
2032	430,500	420,000	10,500	-
Grand Total	\$ 24,540,400	\$ 20,160,000	\$ 4,380,400	\$ -

General Debt Service Fund

Certificates of Obligation, Series 2021A

Bond Amount	\$14,855,000
Date of Issue	10/1/2021
Interest Rate	4.00 - 5.00
Date of Maturity	3/1/2031

Purpose

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

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2022				\$ 13,645,000
2023	1,863,200	1,230,000	633,200	12,415,000
2024	1,865,075	1,295,000	570,075	11,120,000
2025	1,863,700	1,360,000	503,700	9,760,000
2026	1,863,950	1,430,000	433,950	8,330,000
2027	1,865,575	1,505,000	360,575	6,825,000
2028	1,863,450	1,580,000	283,450	5,245,000
2029	1,867,325	1,665,000	202,325	3,580,000
2030	1,866,950	1,750,000	116,950	1,830,000
2031	1,866,600	1,830,000	36,600	-
Total	<u><u>\$ 16,785,825</u></u>	<u><u>\$ 13,645,000</u></u>	<u><u>\$ 3,140,825</u></u>	<u><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	3.00
Date of Maturity	9/30/2032

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

	Payment	Principal	Interest	Principal Balance
9/30/2022				\$ 3,260,000
2023	401,875	245,000	156,875	3,015,000
2024	409,125	265,000	144,125	2,750,000
2025	410,500	280,000	130,500	2,470,000
2026	411,125	295,000	116,125	2,175,000
2027	411,000	310,000	101,000	1,865,000
2028	415,000	330,000	85,000	1,535,000
2029	418,000	350,000	68,000	1,185,000
2030	420,000	370,000	50,000	815,000
2031	425,875	395,000	30,875	420,000
2032	430,500	420,000	10,500	-
Total	\$ 4,153,000	\$ 3,260,000	\$ 893,000	\$ -

Hotel Occupancy Tax Fund Overview / Statement of Fund Balance

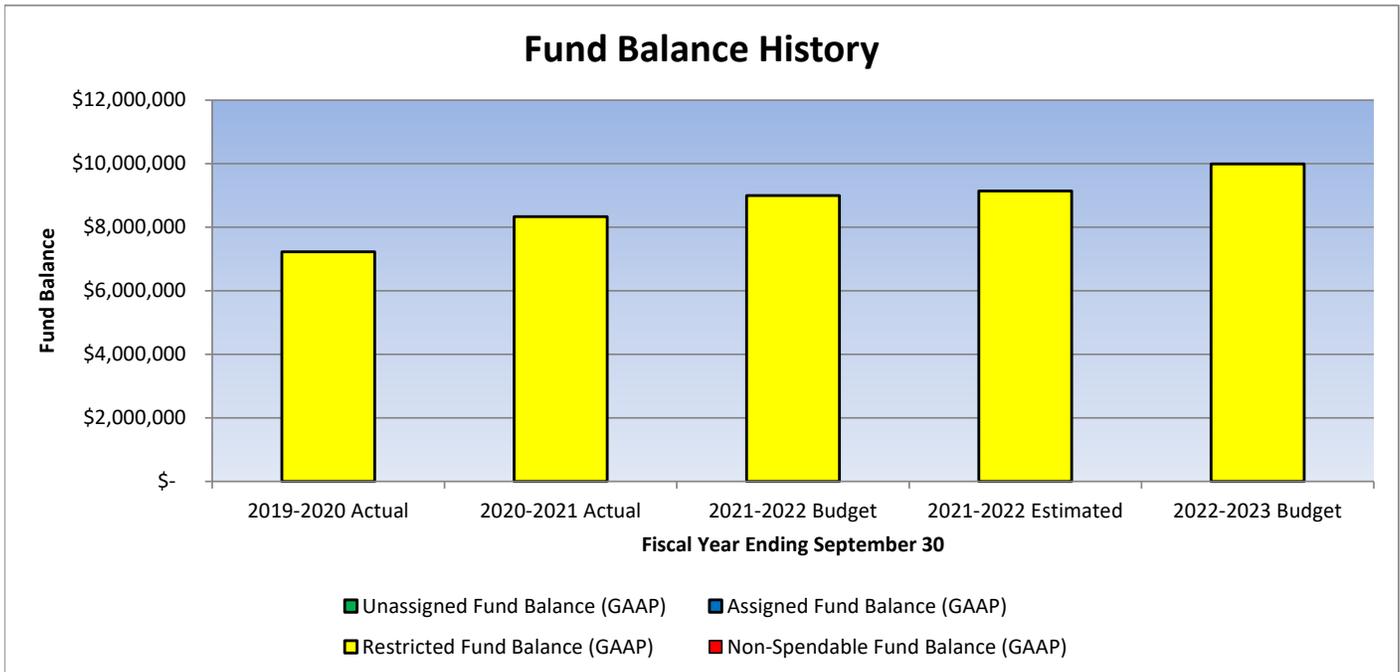
This fund accounts for:

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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 6,486,385	\$ 7,227,739	\$ 8,329,700	\$ 8,329,700	\$ 9,140,605
Revenues ¹	1,271,646	1,590,131	1,512,874	1,583,125	1,660,000
Expenditures	(530,292)	(488,170)	(844,300)	(772,220)	(803,315)
Net Increase / (Decrease) in Fund Balance	741,354	1,101,961	668,574	810,905	856,685
Ending Restricted Fund Balance (Budget)	\$ 7,227,739	\$ 8,329,700	\$ 8,998,274	\$ 9,140,605	\$ 9,997,290

Notes:

¹ Excludes Use of Prior Years' Fund Balance



**011 - Hotel Occupancy Tax Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Franchise & Local Taxes					
2200 Hotel Occupancy Tax	\$ 1,218,242	\$ 1,586,633	\$ 1,456,484	\$ 1,572,555	\$ 1,650,000
Total Franchise & Local Taxes	1,218,242	1,586,633	1,456,484	1,572,555	1,650,000
Miscellaneous Income					
6050 Interest Income	53,379	3,067	56,390	10,570	10,000
6100 Other Income	25	431	-	-	-
Total Miscellaneous Income	53,404	3,498	56,390	10,570	10,000
Hotel Occupancy Tax Fund	\$ 1,271,646	\$ 1,590,131	\$ 1,512,874	\$ 1,583,125	\$ 1,660,000

**011 - Hotel Occupancy Tax Fund
Expenditures**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Supplies					
1400 Office & Postage	\$ 4,584	\$ 964	\$ 6,000	\$ 2,000	\$ 8,700
Total Supplies	4,584	964	6,000	2,000	8,700
Services					
3105 Advertising	118,147	114,169	360,000	360,000	360,000
3130 Prof. Svcs/Consultant	-	-	-	19,920	2,115
3190 Dues, Subscriptions, Books	-	-	800	800	1,500
3490 Printing	13,751	9,927	26,000	20,000	26,000
3730 Tourism Services	345,000	239,735	333,000	260,000	260,000
3796 HOT Initiatives	-	22,425	-	-	-
Total Services	476,898	386,256	719,800	660,720	649,615
Other Financing Uses					
8001 Transfer to General Fund	48,810	100,950	118,500	109,500	145,000
Total Other Financing Uses	48,810	100,950	118,500	109,500	145,000
Hotel Occupancy Tax Fund	\$ 530,292	\$ 488,170	\$ 844,300	\$ 772,220	\$ 803,315



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

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

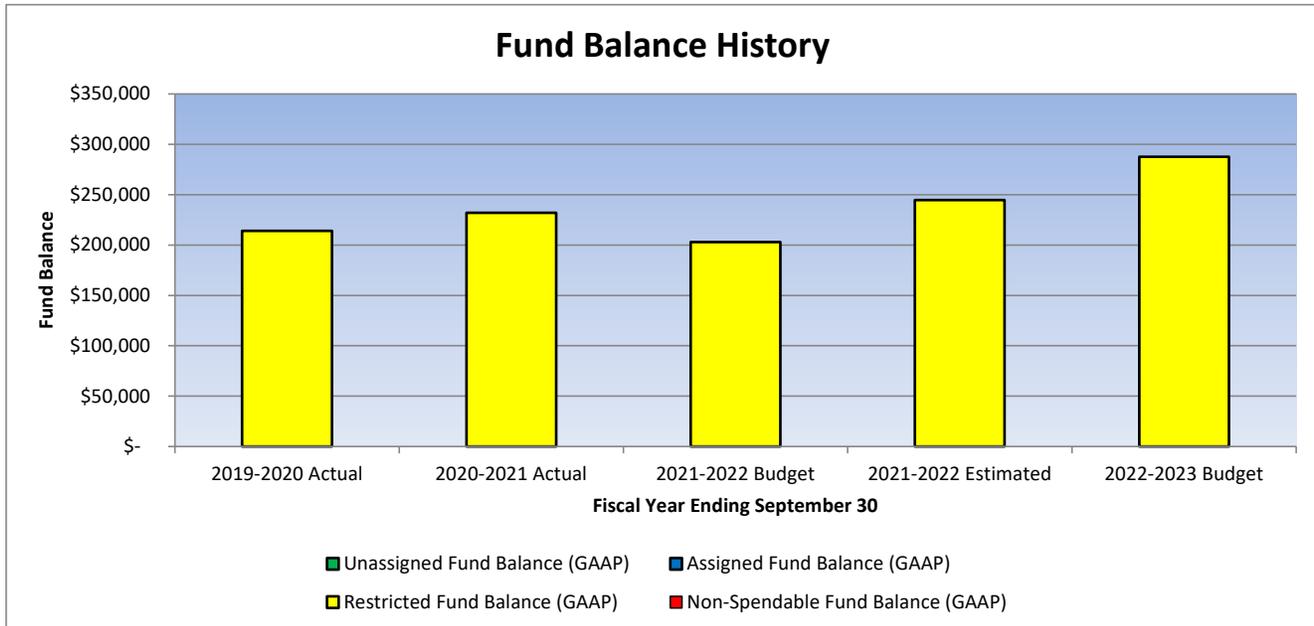
- Child Safety Fees
- Court Security Fees
- Judicial Efficiency Fees
- Court Technology Fees
- Truancy Prevention Fees
- Municipal Jury Fees

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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 195,399	\$ 213,980	\$ 231,991	\$ 231,991	\$ 244,678
Revenues ¹	45,371	47,053	47,346	78,209	81,750
Expenditures	(26,790)	(29,042)	(76,484)	(65,522)	(38,725)
Net Increase / (Decrease) in Fund Balance	18,581	18,011	(29,138)	12,687	43,025
Ending Restricted Fund Balance (Budget)	\$ 213,980	\$ 231,991	\$ 202,853	\$ 244,678	\$ 287,703

Notes:

¹ Excludes Use of Prior Years' Fund Balance



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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Court Fines & Fees					
4150 Child Safety Fee	\$ 13,755	\$ 15,087	\$ 17,792	\$ 16,345	\$ 18,000
4200 Court Security Fee	4,662	918	1,000	684	1,100
4250 Judicial Efficiency Fee	6,105	5,940	3,204	10,713	10,900
4300 Court Technology Fee	6,257	1,224	1,500	912	1,200
4350 LMCBSF Local Bldg Sec Fund	4,510	8,332	8,300	17,279	17,800
4400 LTPDF Local Truancy Prev	4,602	8,502	8,400	17,632	17,700
4450 LMCTF Local Court Tech Fund	3,681	6,802	6,700	14,105	14,500
4500 LMJF Local Municipal Jury Fund	92	170	200	239	300
Total Court Fines & Fees	43,664	46,975	47,096	77,909	81,500
Miscellaneous Income					
6050 Interest Income	1,707	78	250	300	250
Total Miscellaneous Income	1,707	78	250	300	250
Municipal Court Sp Rev Fund	\$ 45,371	\$ 47,053	\$ 47,346	\$ 78,209	\$ 81,750

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 8,195	\$ 12,676	\$ 14,330	\$ 12,800	\$ 13,875
0200 Taxes	698	1,271	1,276	980	1,241
0310 W/C Insurance	141	133	150	125	120
Total Personnel	9,033	14,080	15,756	13,905	15,237
Supplies					
1350 Miscellaneous Supplies	617	1,118	3,668	2,700	3,668
Total Supplies	617	1,118	3,668	2,700	3,668
Maintenance					
2900 Service Contracts	-	673	-	707	-
Total Maintenance	-	673	-	707	-
Services					
3110 Communication	3,395	2,416	3,720	3,660	3,720
3190 Dues, Subscriptions, Books	-	18	240	-	240
3530 Professional Development	-	-	2,000	-	2,000
3590 Public Relations	-	-	5,000	-	3,000
3770 Utilities	245	237	500	275	260
3790 Warrant Collection	1,500	1,500	1,600	275	1,600
Total Services	5,140	4,171	13,060	4,210	10,820
Capital Outlay					
7100 Computer System	-	-	35,000	35,000	-
Total Capital Outlay	-	-	35,000	35,000	-
Other Financing Uses					
8001 Transfer to General Fund	12,000	9,000	9,000	9,000	9,000
Total Other Financing Uses	12,000	9,000	9,000	9,000	9,000
Municipal Court	\$ 26,790	\$ 29,042	\$ 76,484	\$ 65,522	\$ 38,725



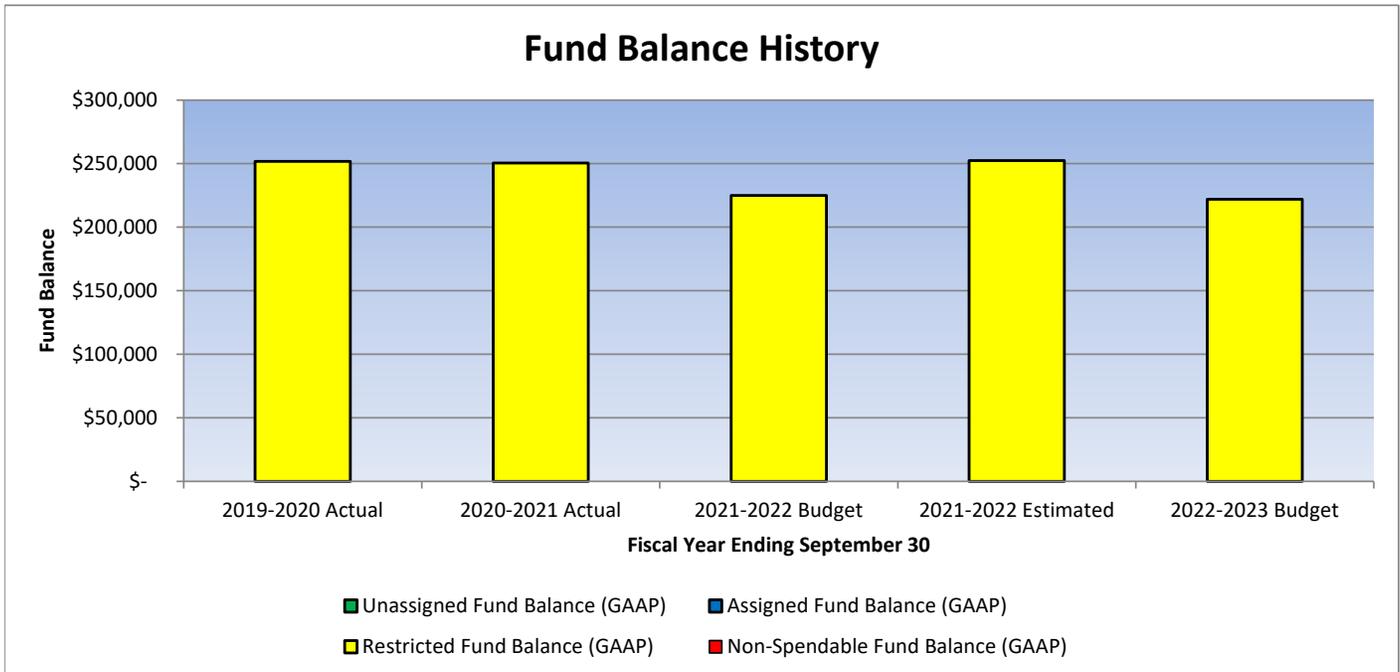
**Public Safety Special Revenue Fund
Overview / Statement of Fund Balance**

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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 207,897	\$ 251,732	\$ 250,422	\$ 250,422	\$ 252,346
Revenues ¹	71,815	59,668	20,625	19,796	15,625
Expenditures	(27,980)	(60,978)	(46,000)	(17,872)	(46,000)
Net Increase / (Decrease) in Fund Balance	43,835	(1,310)	(25,375)	1,924	(30,375)
Ending Restricted Fund Balance (Budget)	\$ 251,732	\$ 250,422	\$ 225,047	\$ 252,346	\$ 221,971

Notes:

¹ Excludes Use of Prior Years' Fund Balance



**010 - Public Safety Special Revenue Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Miscellaneous Income					
6050 Interest Income	\$ 1,447	\$ 21	\$ 25	\$ 50	\$ 25
6150 Police - Federal Funds	64,820	35,523	5,000	-	5,000
6200 Police - LEOSE Funds	4,297	7,377	4,000	2,650	4,000
6250 Police - State Ch59 (Narcotics)	-	1,156	10,000	2,310	5,000
6260 Police - Miscellaneous	100	14,800	-	2,080	-
6300 Fire - Donations	356	-	750	11,980	750
6320 Fire - LEOSE Funds	796	791	850	726	850
Total Miscellaneous Income	71,815	59,668	20,625	19,796	15,625
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	25,375	-	-
Total Other Financing Sources	-	-	25,375	-	-
Public Safety Sp Rev Fund	\$ 71,815	\$ 59,668	\$ 46,000	\$ 19,796	\$ 15,625

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Supplies					
1350 Miscellaneous Supplies	\$ -	\$ 514	\$ 5,000	\$ -	\$ 5,000
1700 Small Tools & Equipment	-	13,231	-	-	-
Total Supplies	-	13,744	5,000	-	5,000
Services					
3530 Professional Development	-	28,350	-	-	-
3910 Police Federal Expense	-	-	11,000	-	11,000
3915 Police LEOSE Expense	-	-	4,000	1,737	4,000
3920 Police State Ch59 Expense	27,456	17,257	20,000	4,405	20,000
Total Services	27,456	45,607	35,000	6,142	35,000
Police CID	27,456	59,351	\$ 40,000	\$ 6,142	\$ 40,000

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Supplies					
1350 Miscellaneous Supplies	\$ -	\$ -	\$ 4,000	\$ 11,730	\$ 4,000
Total Supplies	-	-	4,000	11,730	4,000
Services					
3530 Professional Development	-	-	1,000	-	1,000
3915 LEOSE Expense	524	1,627	1,000	-	1,000
Total Services	524	1,627	2,000	-	2,000
Fire Operations	\$ 524	1,627	6,000	11,730	6,000

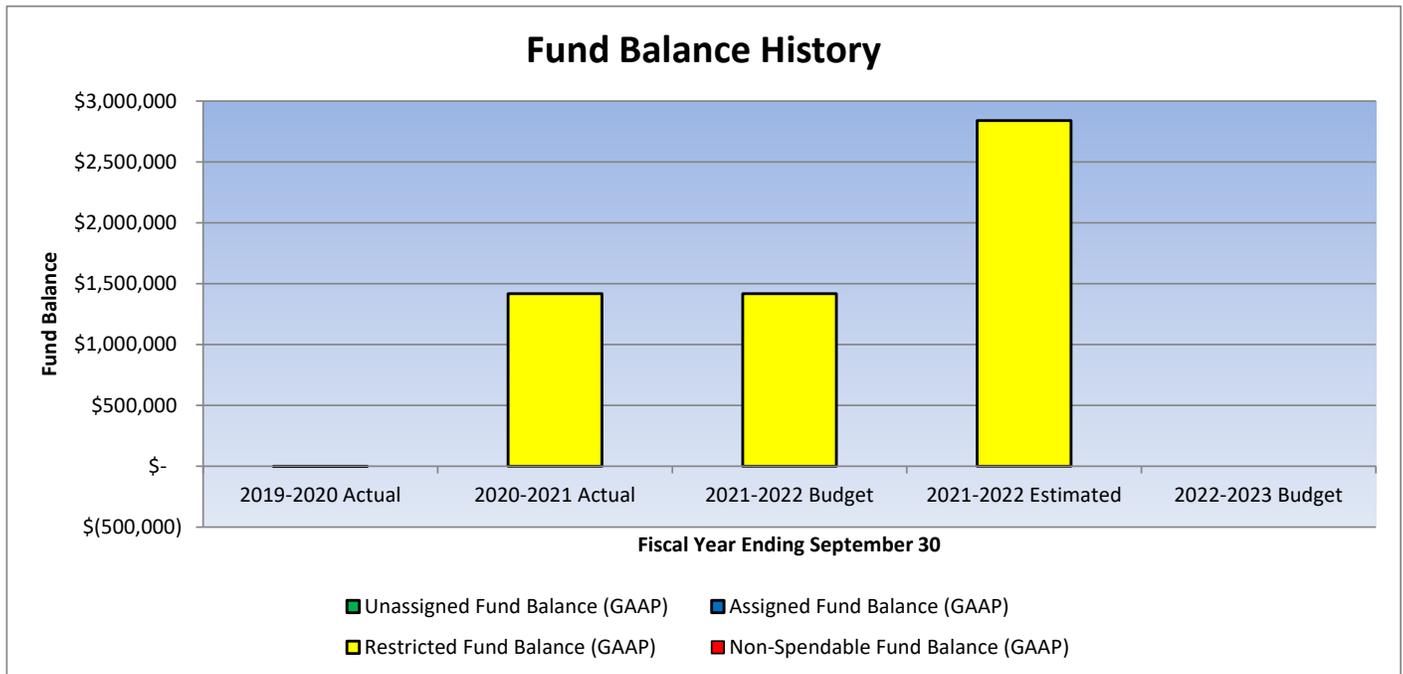
**Grant Fund
Overview / Statement of Fund Balance**

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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ (5,455)	\$ (156)	\$ 1,418,698	\$ 1,418,698	\$ 2,838,592
Revenues	30,493	1,422,208	4,000	1,422,698	6,304
Expenditures	(25,194)	(3,354)	(4,000)	(2,804)	(2,844,896)
Net Increase / (Decrease) in Fund Balance	5,299	1,418,854	-	1,419,894	(2,838,592)
Ending Restricted Fund Balance (Budget)	\$ (156)	\$ 1,418,698	\$ 1,418,698	\$ 2,838,592	\$ (0)

Notes:

' Excludes Use of Prior Years' Fund Balance



**042 - Grant Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Intergovernmental					
7000 Pass through - ARPA	\$ -	\$ 1,418,698	\$ -	\$ 1,418,698	-
7025 Federal - Vest Grant	3,800	-	4,000	4,000	4,000
7110 Federal - OCDE Grant	5,693	3,354	-	-	-
7150 Private Grants	21,000	-	-	-	-
Total Intergovernmental	30,493	1,422,052	4,000	1,422,698	4,000
Other Financing Sources					
8201 Transfer from General Fund	-	156	-	-	2,304
Total Other Financing Sources	-	156	-	-	2,304
Grant Fund	\$ 30,493	\$ 1,422,208	\$ 4,000	\$ 1,422,698	\$ 6,304

**042 - Grant Fund
Expenditures**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Services					
3906 Police - VEST Grant	\$ (738)	\$ -	\$ 4,000	\$ 2,804	\$ 4,000
3910 Police - OCDE Task Force	5,693	3,354	-	-	-
3926 Fire - Miscellaneous Grants	20,238	-	-	-	-
3950 American Rescue Plan Act (ARRA)		-		-	2,837,396
Grant Fund	\$ 25,194	\$ 3,354	\$ 4,000	\$ 2,804	\$ 2,841,396



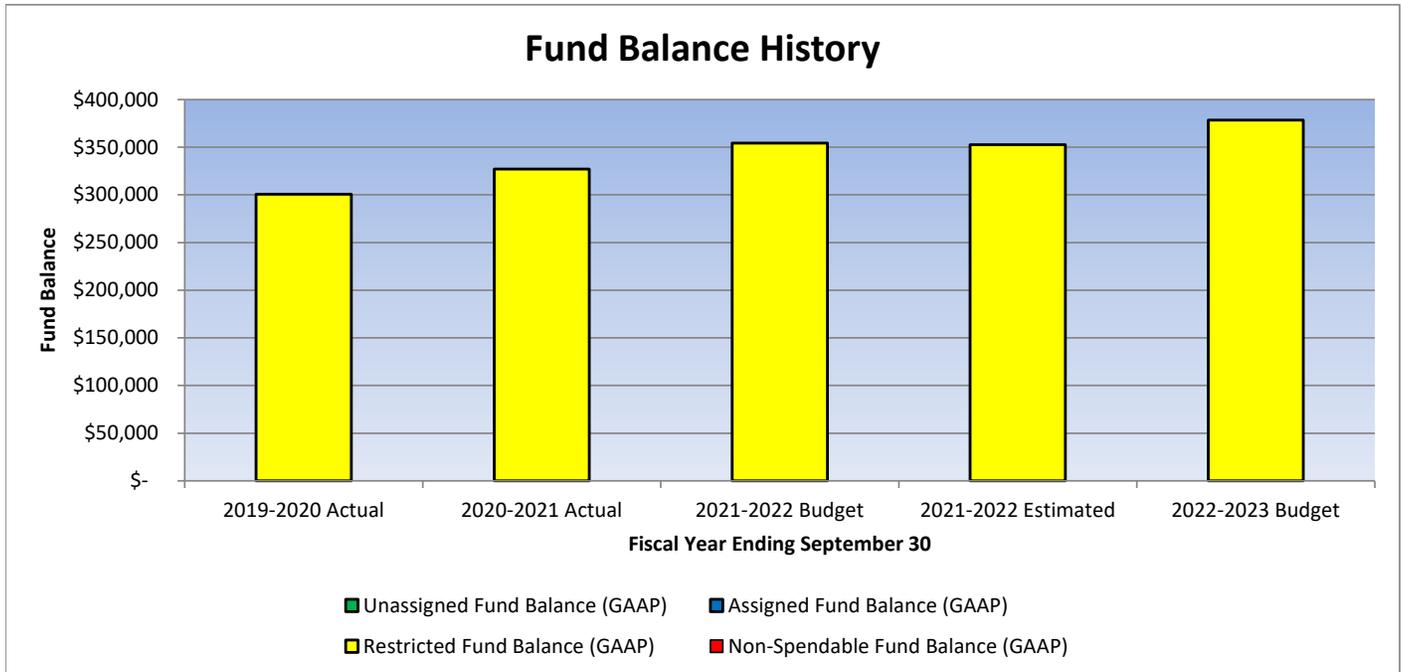
**PEG Channel Fund
Overview / Statement of Fund Balance**

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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 275,512	\$ 300,780	\$ 327,229	\$ 327,229	\$ 352,529
Revenues ¹	25,268	26,449	27,000	25,300	26,000
Expenditures	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	25,268	26,449	27,000	25,300	26,000
Ending Restricted Fund Balance (Budget)	\$ 300,780	\$ 327,229	\$ 354,229	\$ 352,529	\$ 378,529

Notes:

¹ Excludes Use of Prior Years' Fund Balance



**043 - PEG Channel Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Franchise & Local Taxes					
2120 Franchise Tax - Cable	\$ 25,268	\$ 26,449	\$ 27,000	\$ 25,300	\$ 26,000
Total Franchise & Local Taxes	25,268	26,449	27,000	25,300	26,000
PEG Channel Fund	\$ 25,268	\$ 26,449	\$ 27,000	\$ 25,300	\$ 26,000

**043 - PEG Channel Fund
Expenditures**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Services					
3797 PEG Channel Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
Total Services	-	-	-	-	-
PEG Channel	\$ -	\$ -	\$ -	\$ -	\$ -



Utility Fund Overview

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

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

Utility Rate History

Utility Rates

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

Base Rates

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

Volumetric Rates

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

Residential

Residential customers include single family residences and duplexes served by individual water meters. Apartments and townhomes are excluded. The residential billing rate is \$4.43 (water) / \$5.46 (wastewater) for each 1,000 gallons used over the 2,000 gallon base amount. Wastewater charges are billed in a similar manner as water. However, wastewater consumption is capped based on a winter average (average usage from Nov - Feb of the prior year). An average residential customer with a 5/8" meter would pay \$46.63 per month for 5,000 gallons of water and wastewater use.

Commercial / Apartments

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

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

Drainage Rates

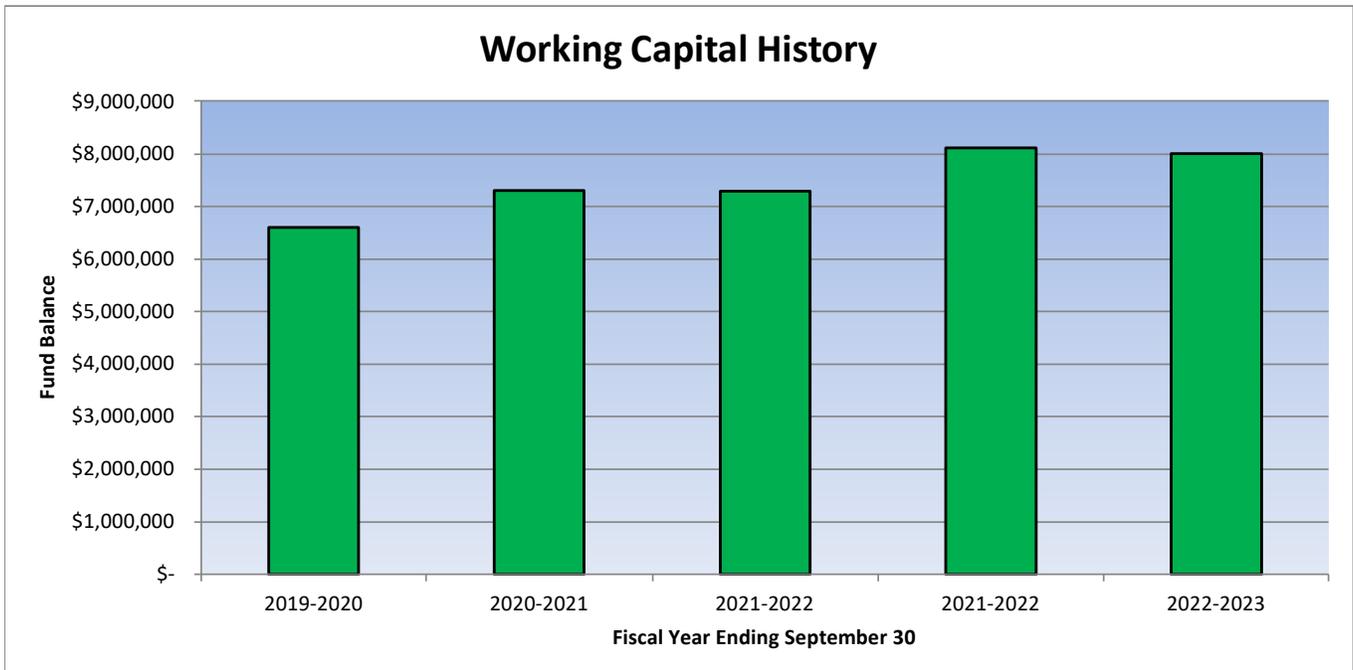
A drainage fee was implemented in October 2009. Customers are charged a fee based upon the amount of impervious surface over within each rate class. Rates are unchanged for Fiscal Year 2022-2023 for all classes.

Oct 21 - Sept 22

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

**Utility Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Revenues					
Water	\$ 2,736,692	\$ 3,298,561	\$ 3,233,914	\$ 3,469,312	\$ 3,399,985
Sewer	2,722,213	2,802,099	2,829,103	3,086,087	3,024,365
Drainage	352,155	354,229	355,430	356,400	352,012
Miscellaneous	136,288	208,349	91,991	121,151	103,916
Total Revenues	5,947,348	6,663,238	6,510,438	7,032,950	6,880,278
Expenditures by Type:					
Personnel	1,441,737	1,452,078	1,688,153	1,570,683	1,695,847
Supplies	1,319,179	959,491	1,065,879	847,285	1,098,090
Maintenance	1,202,838	625,436	1,327,100	1,330,000	1,539,500
Services	755,498	1,256,783	1,014,337	1,039,491	853,986
Total Operating	4,719,252	4,293,788	5,095,469	4,787,459	5,187,423
Non-recurring Expenditures					
Capital Outlay	-	-	331,000	338,750	159,000
Other Financing Uses	993,118	1,097,608	1,099,713	1,099,713	1,636,968
Total Non-recurring	993,118	1,097,608	1,430,713	1,438,463	1,795,968
Total Expenditures	5,712,370	5,391,396	6,526,182	6,225,922	6,983,391
Excess (Deficiency) of Revenues Over Expenditures	234,978	1,271,842	(15,744)	807,028	(103,113)
Working Capital, Beginning	6,370,127	6,605,105	7,305,815	7,305,815	8,112,843
Budget to GAAP Adjustment	-	(571,132)			
Working Capital, Ending	\$ 6,605,105	\$ 7,305,815	\$ 7,290,071	\$ 8,112,843	\$ 8,009,730
Days of Operating Expenditures	511	621	522	619	564

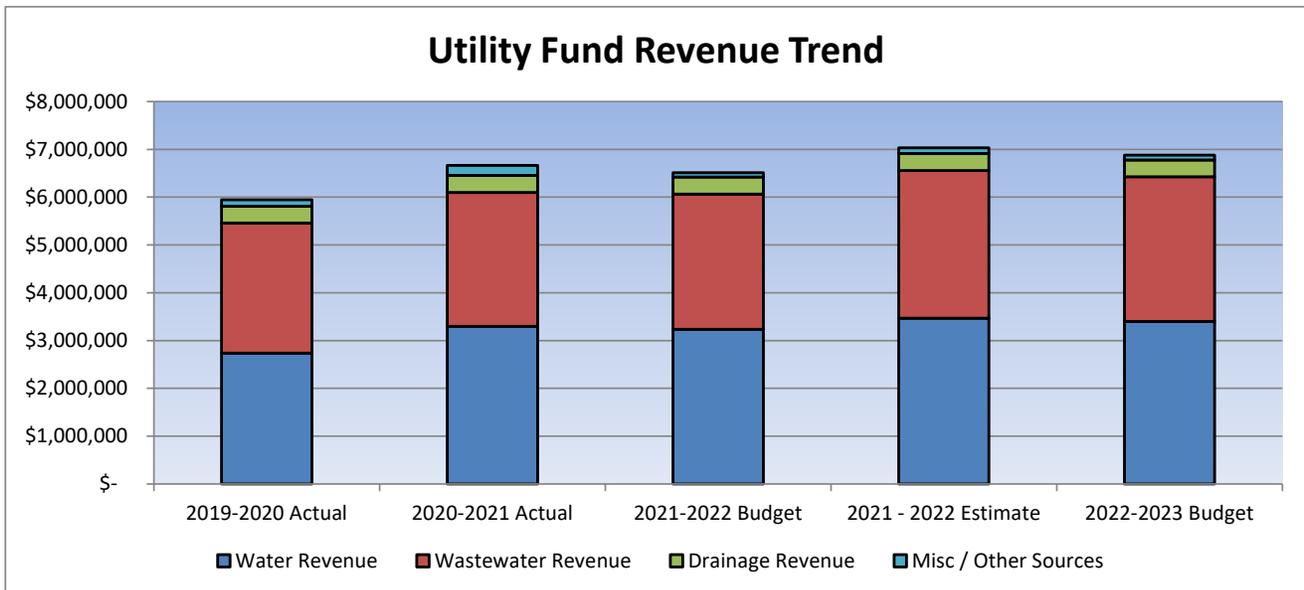


Utility Fund Recap

	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Revenues					
Water Revenue	\$ 2,736,692	\$ 3,298,561	\$ 3,233,914	\$ 3,469,312	\$ 3,399,985
Wastewater Revenue	2,722,213	2,802,099	2,829,103	3,086,087	3,024,365
Other Fees	57,270	70,241	61,049	98,096	81,000
Drainage Fees	352,155	354,229	355,430	356,400	352,012
Miscellaneous Income	79,018	138,108	30,942	23,055	22,916
Total Revenue	5,947,348	6,663,238	6,510,438	7,032,950	6,880,278
Expenses					
Water Division	3,117,441	2,877,027	2,935,127	2,719,315	3,373,114
Wastewater Division	2,334,601	2,206,802	3,132,678	3,100,167	3,197,664
Drainage Division	260,328	307,567	458,377	406,440	412,613
Total Expenses	5,712,370	5,391,396	6,526,182	6,225,922	6,983,391
Net Income / (Loss)	\$ 234,978	\$ 1,271,842	\$ (15,744)	\$ 807,028	\$ (103,113)

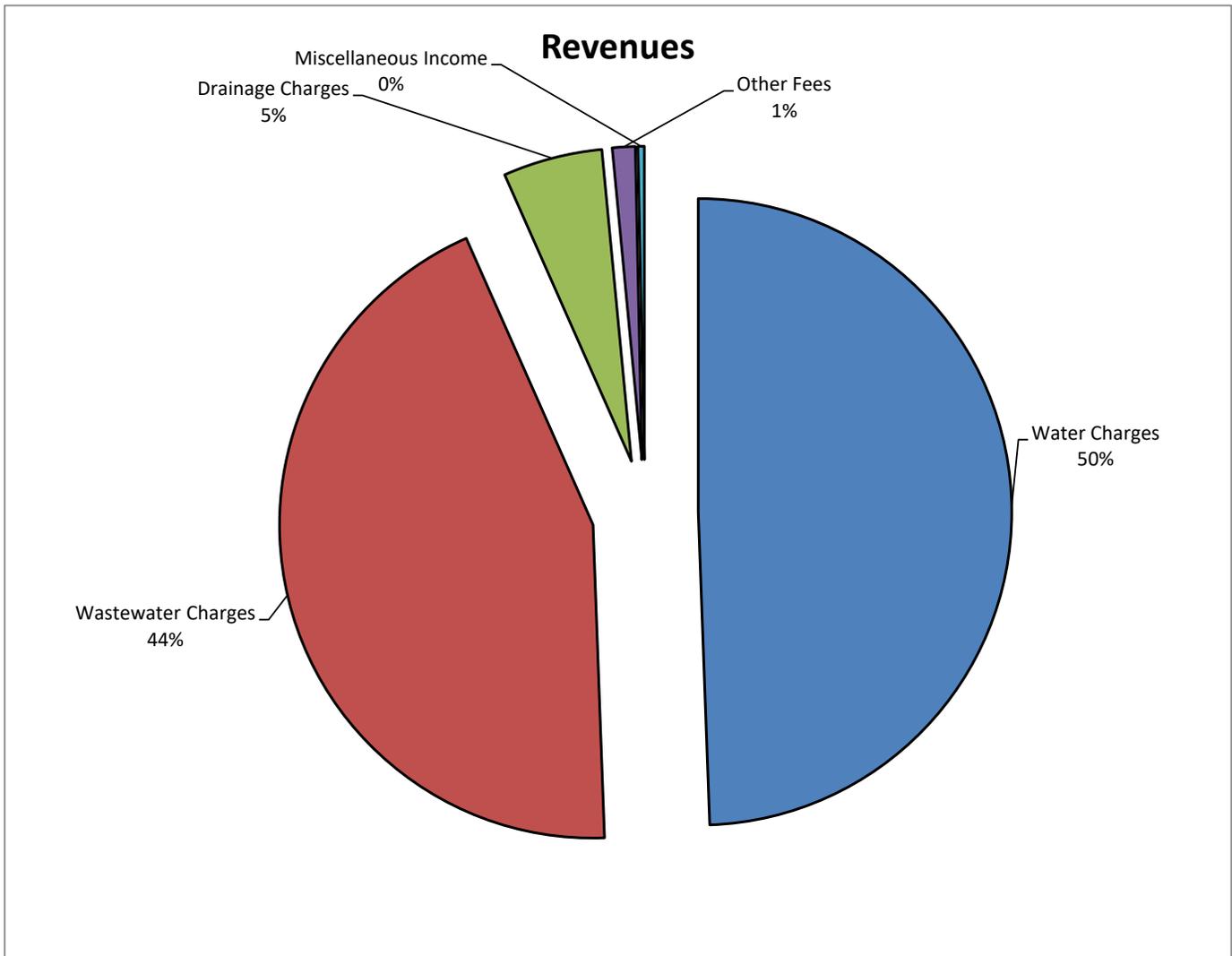
Utility Fund Revenue Trend

	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Revenues					
Water Revenue	\$ 2,736,692	\$ 3,298,561	\$ 3,233,915	\$ 3,469,312	\$ 3,399,985
Wastewater Revenue	2,722,213	2,802,099	2,829,103	3,086,087	3,024,365
Drainage Revenue	352,155	354,229	355,430	356,400	352,012
Misc / Other Sources	136,288	208,349	91,991	121,151	103,916
Total Revenue	\$ 5,947,348	6,663,238	\$ 6,510,439	\$ 7,032,950	\$ 6,880,278



Distribution of Utility Fund Revenues

Water Charges	\$ 3,399,985	49.4%
Wastewater Charges	3,024,365	44.0%
Drainage Charges	352,012	5.1%
Other Fees	81,000	1.2%
Miscellaneous Income	22,916	0.3%
Total	\$ 6,880,278	100.0%

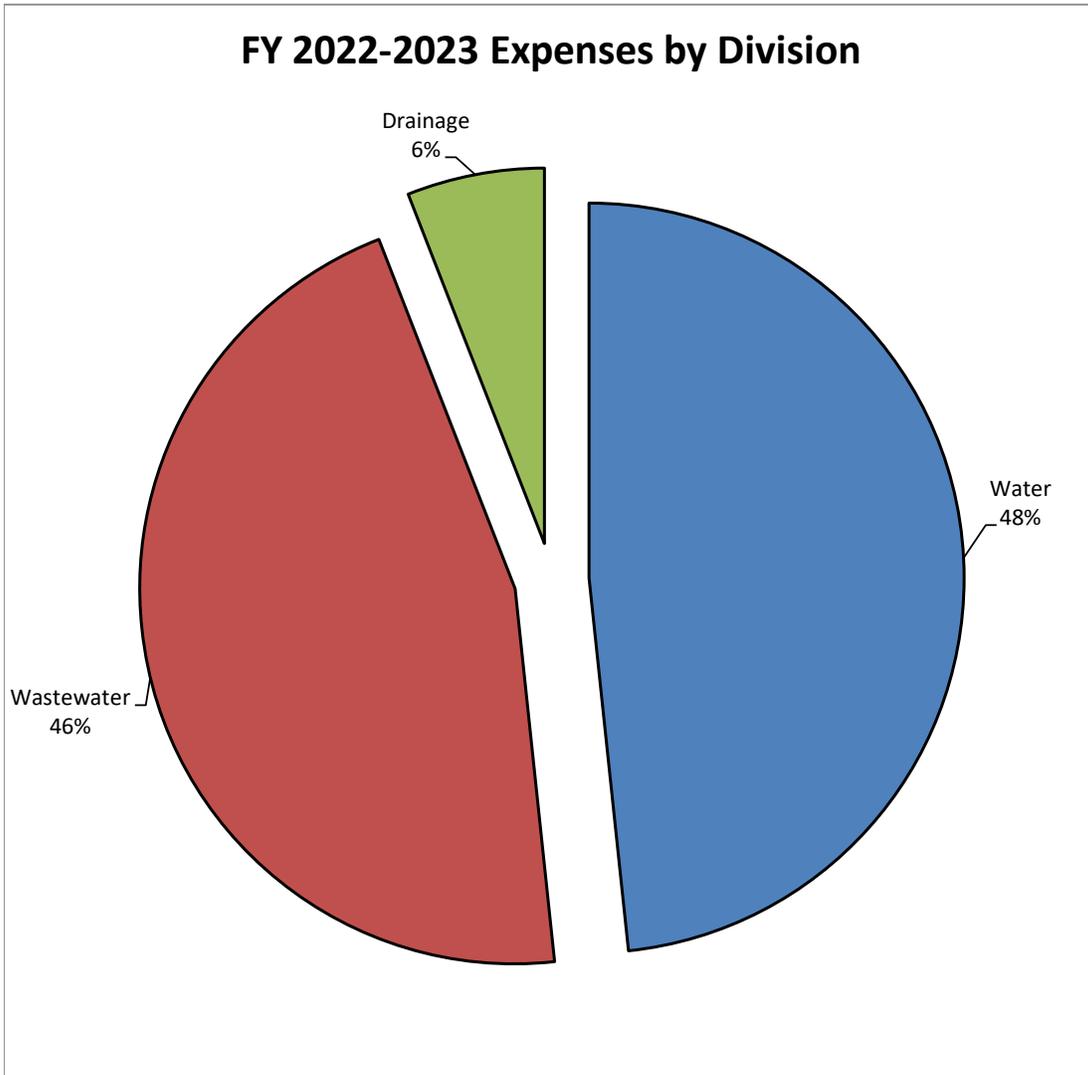


**002 - Utility Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Charges for Service					
5100 Water-Residential Revenue	\$ 200,815	\$ 222,302	\$ 221,837	\$ 283,136	\$ 277,473
5110 Water-Apartment Revenue	921,205	1,014,313	1,006,876	1,086,999	1,065,259
5120 Water-Commercial Revenue	1,597,690	2,018,037	1,987,464	2,096,162	2,054,238
5130 Water-Other Revenue	16,982	43,909	17,738	3,015	3,015
Water Charges Subtotal	2,736,692	3,298,561	3,233,915	3,469,312	3,399,985
5150 Sewer-Residential Revenue	193,987	204,043	204,000	223,784	219,308
5160 Sewer-Apartment Revenue	1,071,012	1,031,030	1,039,116	1,073,263	1,051,798
5170 Sewer-Commercial Revenue	1,457,214	1,567,026	1,585,987	1,789,040	1,753,259
Wastewater Charges Subtotal	2,722,213	2,802,099	2,829,103	3,086,087	3,024,365
5200 Water & Sewer Taps	15,795	22,099	24,150	48,758	35,000
5300 Penalties / Reconnect Fees	41,475	48,142	36,899	49,338	46,000
Taps & Penalties Subtotal	57,270	70,241	61,049	98,096	81,000
5400 Drainage-Houses	11,515	11,628	11,532	11,414	11,532
5410 Drainage-Apts & Condos	57,744	57,867	59,555	58,328	59,555
5420 Drainage-Non-Residential	282,895	284,734	284,343	286,658	280,925
Drainage Charges Subtotal	352,155	354,229	355,430	356,400	352,012
Total Charges for Service	5,868,330	6,525,130	6,479,497	7,009,895	6,857,362
Miscellaneous Income					
6050 Interest Income	57,443	6,432	6,700	6,979	6,840
6070 Unrealized Gain / Loss	4,719	(1,119)	-	-	-
6100 Other Income	16,856	22,106	24,242	16,076	16,076
6120 Insurance Reimbursements	-	110,689	-	-	-
Total Miscellaneous Income	79,018	138,108	30,942	23,055	22,916
Utility Fund	\$ 5,947,348	\$ 6,663,238	\$ 6,510,439	\$ 7,032,950	\$ 6,880,278

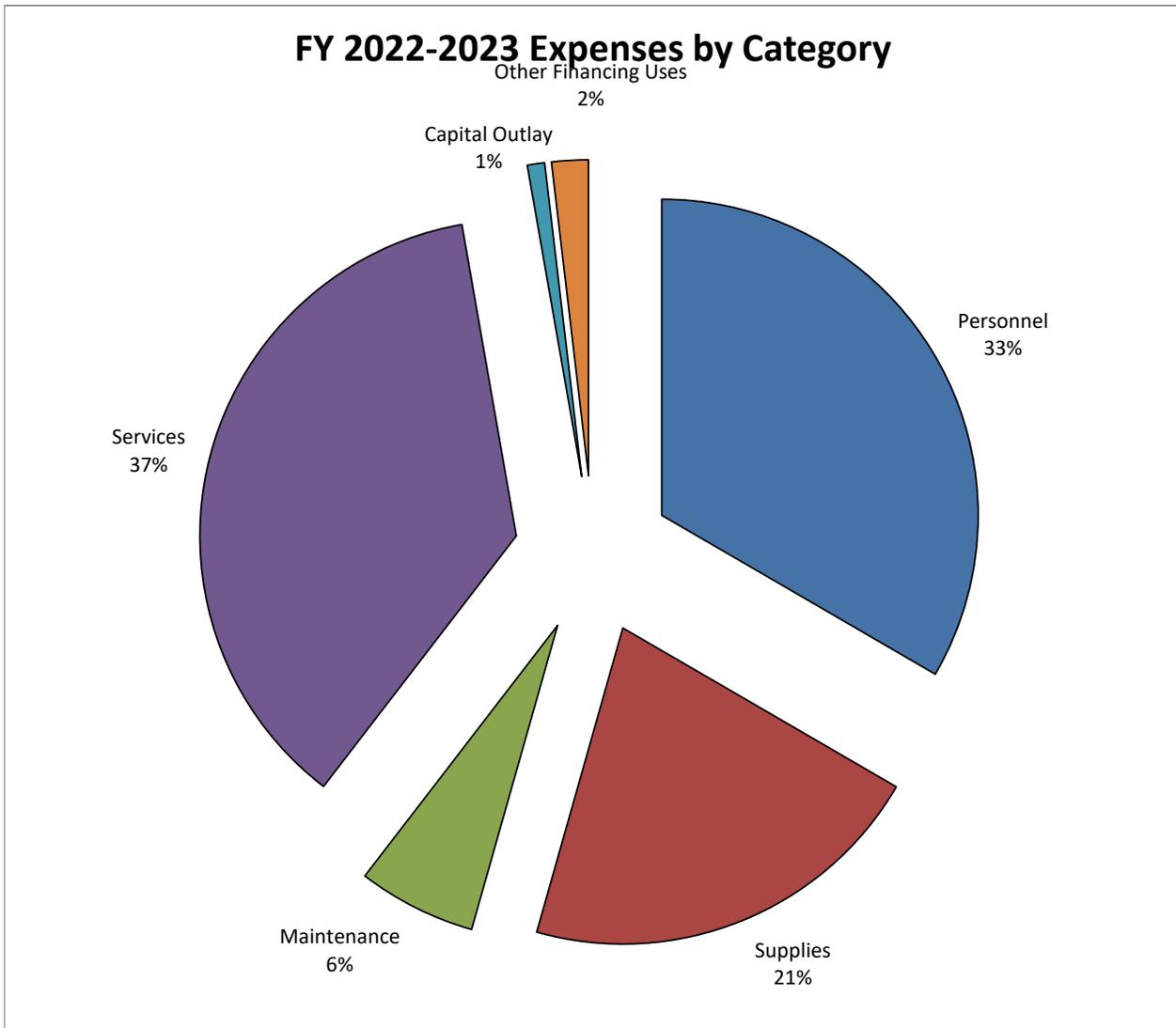
**002 - Utility Fund
Division Summary**

	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Utility Fund					
Water	\$ 3,117,441	\$ 2,877,027	\$ 2,935,127	\$ 2,719,315	\$ 3,373,114
Wastewater	2,334,601	2,206,802	3,132,678	3,100,167	3,197,664
Drainage	260,328	307,567	458,377	406,440	412,613
Utility Fund	\$ 5,712,370	\$ 5,391,396	\$ 6,526,182	\$ 6,225,922	\$ 6,983,391



**002 - Utility Fund
Category Summary**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
0000 Personnel	\$ 1,441,737	\$ 1,452,078	\$ 1,688,153	\$ 1,845,009	\$ 2,330,558
1000 Supplies	1,319,179	959,491	1,065,879	1,249,712	1,466,337
2000 Maintenance	1,202,838	625,436	1,327,100	469,828	421,795
3000 Services	755,498	1,256,783	1,014,337	2,469,883	2,570,420
7000 Capital Outlay	-	-	331,000	38,725	61,671
8000 Other Financing Uses	993,118	1,097,608	1,099,713	151,015	130,610
Utility Fund	\$ 5,712,370	\$ 5,391,396	\$ 6,526,182	\$ 6,224,172	\$ 6,981,392



**002 - Utility Fund
Line Item Detail**

Object	Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel						
0100	Salary & Wages	938,241	\$ 912,275	\$ 1,060,391	\$ 1,010,806	\$ 1,047,242
0150	Overtime	30,922	81,181	53,000	66,500	85,400
0200	Taxes	73,811	78,222	88,473	80,751	90,067
0250	Retirement	173,104	176,138	199,854	193,050	197,985
0300	Group Insurance	202,373	178,524	262,640	195,115	249,090
0310	W/C Insurance	13,287	12,925	13,496	11,328	11,560
0320	Disability Insurance	4,684	4,999	5,099	5,258	6,052
0900	Other Post Employment Benefits	5,317	7,813	5,200	7,875	8,450
Total Personnel		1,441,737	1,452,078	1,688,153	1,570,683	1,695,847
Supplies						
1100	Chemical	72,532	75,506	69,250	92,500	95,250
1400	Office & Postage	11,595	14,312	17,000	17,000	17,500
1600	Safety & Health	6,520	10,624	10,100	8,400	10,100
1650	Shop Supplies	11,655	24,441	13,000	38,500	23,500
1700	Small Tools & Equipment	5,258	30,984	10,500	12,250	15,500
1800	Surface Water Fees	1,195,069	779,820	915,330	650,000	901,000
1850	Uniform & Apparel	1,575	2,488	1,900	1,826	3,000
1900	Vehicle & Eqpt. Supplies	14,975	21,316	28,799	26,809	32,240
Total Supplies		1,319,179	959,491	1,065,879	847,285	1,098,090
Maintenance						
2050	Building Maintenance	57,632	2,343	27,400	40,500	7,000
2100	Property Maintenance	78,216	11,372	142,000	121,000	110,000
2200	Machine & Eqpt. Maintenance	15,588	21,689	25,200	24,000	21,500
2450	Vehicle Maintenance	10,471	21,781	35,500	39,500	24,500
2500	Collection System Maintenance	163,213	77,992	317,000	307,000	347,000
2550	Lift Station Maintenance	190,742	160,665	253,000	253,000	260,000
2600	Treatment Plant Maintenance	351,230	122,216	188,500	188,500	235,000
2650	Water System Maintenance	214,721	149,522	282,000	300,000	480,000
2900	Service Contracts	121,024	57,856	56,500	56,500	54,500
Total Maintenance		1,202,838	625,436	1,327,100	1,330,000	1,539,500

**002 - Utility Fund
Line Item Detail**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Services					
3110 Communication	16,628	18,896	19,700	23,450	19,700
3130 Consultant / Prof. Services	187,604	620,694	347,800	344,800	121,800
3170 Disposal	122,603	137,150	135,200	100,000	166,200
3190 Dues, Subscriptions, Books	-	420	1,210	861	2,660
3310 General Insurance	70,159	67,105	75,664	70,091	77,100
3460 Regulatory Services	36,041	41,786	37,550	41,600	37,955
3530 Professional Development	10,779	28,044	35,100	95,000	37,000
3630 Rentals	-	3,590	600	2,200	4,000
3650 Collection/Analysis	63,522	69,099	78,630	78,630	78,630
3750 Uniform Service	5,233	4,545	6,020	6,020	6,920
3770 Utilities	192,606	212,630	224,549	224,525	250,241
3780 Water Charges	26,685	28,035	27,000	27,000	26,380
3880 Information Technology	23,640	24,790	25,314	25,314	25,400
Total Services	755,498	1,256,783	1,014,337	1,039,491	853,987
Capital Outlay					
7050 Building & Property	-	-	225,000	231,050	158,000
7200 Machine & Equipment	-	-	105,000	107,700	-
7300 New Tap Installation	-	-	1,000	-	1,000
Total Capital Outlay	-	-	331,000	338,750	159,000
Other Financing Uses					
8001 Transfer to General Fund	250,000	500,000	500,000	500,000	500,000
8003 Transfer to Utility I&S Fund	2,208	2,208	508,763	508,763	959,128
8008 Transfer to Equipment Repl Fund	145,510	-	90,950	90,950	177,840
8035 Transfer to Debt Svc Rsrv Fund	595,400	595,400	-	-	-
Other Financing Uses	993,118	1,097,608	1,099,713	1,099,713	1,636,968
Utility Fund	5,712,370	\$ 5,391,396	\$ 6,526,182	\$ 6,225,922	\$ 6,983,391



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 2021-2022

- Replaced Old Galveston Rd. water line
- Continued the meter upgrade and replacement program; installed 26 meters
- Rehabilitated lift stations #10 and #7 (19803 I-45; 18323 Anne Dr.)
- Installed driveways at lift stations #8, #9, #12, and #15
- Replaced submersible pumps at lift stations #5, #9, and #15
- Conducted (Inflow and Infiltration) I&I Study
- Conducted (Inflow and Infiltration) I&I rehabilitation of 18 manholes
- Installed heaters at the wastewater treatment plant
- Implemented the Risk and Resiliency Plan
- Conducted interior cleaning of the water plant storage tanks
- Installed a 12-inch fill valve at Magnolia Water Plant
- Installed a 10-inch fill valve at Plumley Water Plant
- Installed by-pass readiness at all twenty lift stations
- Installed Wastewater Treatment Plant screw press hoist
- Rehabilitated 24-inch to 52-inch storm drains
- Straightened electrical major repairs to Lift Stations 17 and 18

City Council Goals That Are Addressed In The FY 2022-2023 Annual Budget			
	Water	Wastewater	Drainage
7.8 Maintain a strong, fiscally sustainable organization	✓	✓	✓

Water

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

7.8: Maintain a strong, fiscally sustainable organization

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

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

Goal: Ensure optimal operating conditions are maintained

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

Goal: Modernize metering equipment

Action Item: Continue the water meter change-out program

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Increased Building Maintenance for the following projects: installation of Access Control at Plumley Water Plant and Magnolia Water Plant, including the parts building
- Increased Property Maintenance for the following projects: installation of a fence at Water Well #2 and replacement of the fence and gates at Plumley Water Plant
- Increased Water System Maintenance for the following projects: Fire Hydrant Risk Assessment, Valve Risk Assessment Chloramine System Analysis and installation of Magnolia Water Plant and Plumley Water Plant Altitude Valves

<u>WORKLOAD MEASURES</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2021-2022</u>	<u>2022-2023</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Average number of active meter reads per month	1,488	1,640	1,620	1,700
Linear feet of water line maintained	299,088	297,000	303,014	315,000
Average daily flow (gallons)	1,520,000	1,815,000	1,950,000	2,200,000

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 (Utilities)	0.25	0.50	0.50	0.50
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	8.75	8.75	8.75

002 - Utility Fund / Water (82504-00)

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 421,566	\$ 372,736	\$ 464,416	\$ 470,400	\$ 460,608
0150 Overtime	15,874	34,342	25,000	25,000	35,200
0200 Taxes	33,196	32,013	39,015	37,950	39,594
0250 Retirement	78,138	72,194	87,850	87,850	86,667
0300 Group Insurance	101,929	82,963	113,135	110,700	123,800
0310 W/C Insurance	6,252	5,438	6,227	5,227	4,780
0320 Disability Insurance	2,266	2,235	2,237	2,482	2,679
0900 Other Post-Employment Benefits	2,516	3,696	2,200	3,700	4,000
Total Personnel	661,735	605,618	740,080	743,309	757,328
Supplies					
1100 Chemical	1,080	1,617	2,000	1,000	3,000
1400 Office & Postage	6,399	7,464	8,000	8,000	8,000
1600 Safety & Health	3,025	4,842	4,600	3,500	4,600
1650 Shop Supplies	5,220	12,964	8,000	25,000	12,000
1700 Small Tools & Equipment	4,108	23,321	6,500	6,500	8,500
1800 Surface Water	1,195,069	779,820	915,330	650,000	901,000
1850 Uniform & Apparel	409	842	500	500	1,250
1900 Vehicle & Eqpt. Supplies	7,799	7,727	11,990	10,000	13,680
Total Supplies	1,223,110	838,597	956,920	704,500	952,030
Maintenance					
2050 Building Maintenance	9,029	1,096	19,400	30,000	5,000
2100 Property Maintenance	20,407	-	1,000	1,000	69,000
2200 Machine & Eqpt. Maintenance	8,391	9,471	7,000	6,000	7,000
2450 Vehicle Maintenance	4,709	8,816	6,500	6,500	6,500
2650 Water System Maintenance	214,721	149,522	282,000	300,000	480,000
2900 Service Contracts	72,277	45,767	44,250	44,250	44,250
Total Maintenance	329,533	214,672	360,150	387,750	611,750
Services					
3110 Communication	5,889	8,792	9,450	9,450	9,450
3130 Consultant / Prof. Services	8,440	252,687	121,800	121,800	87,800
3190 Dues, Subscriptions, Books	-	-	500	431	1,515
3310 General Insurance	16,968	17,474	20,730	19,203	21,123
3460 Regulatory Services	18,860	18,756	20,000	24,000	20,000
3530 Professional Development	5,632	19,869	16,000	16,000	18,000
3630 Rentals	-	240	500	500	2,000
3650 Collection / Analysis	7,012	4,997	4,630	4,630	4,630
3750 Uniform Service	3,150	2,403	3,460	3,460	3,910
3770 Utilities	29,170	34,022	37,150	39,525	41,891
3880 Information Technology	11,820	12,400	12,657	12,657	12,700
Total Services	106,943	371,640	246,877	251,656	223,020

002 - Utility Fund / Water (82504-00)

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Capital Outlay					
7050 Building & Property	-	-	205,000	207,000	42,000
7300 New Tap Installation	-	-	1,000	-	1,000
Total Capital Outlay	-	-	206,000	207,000	43,000
Other Financing Uses					
8001 Transfer to General Fund	125,000	250,000	250,000	250,000	250,000
8003 Transfer to Utility I&S Fund	1,100	1,100	141,600	141,600	456,766
8008 Transfer to Eqpt Repl Fund	74,620	-	33,500	33,500	79,220
8035 Transfer to Debt Svc Rsrv Fund	595,400	595,400	-	-	-
Total Other Financing Uses	796,120	846,500	425,100	425,100	785,986
Water	\$ 3,117,441	\$ 2,877,027	\$ 2,935,127	\$ 2,719,315	\$ 3,373,114



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 2022-2023

7.8: Maintain a strong, fiscally sustainable organization

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

Action Item: Collect bacteriological samples of wastewater discharge

Goal: Ensure optimal operating conditions are maintained

Action Item: Conduct ongoing evaluation and rehabilitation of the wastewater collection system

Goal: Ensure compliance with all wastewater regulations

Action Item: Maintain wastewater treatment plant operations to ensure we meet or exceed TCEQ and EPA standards

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Increase Property Maintenance for the replacement of fences at lift stations #10 and #11
- Increase Buildings and Property for the installation of Access Control at wastewater treatment plant and a generator for lift station #15
- Increase Collection System Maintenance to continue I&I Rehabilitation

<u>WORKLOAD MEASURES</u>	2020-2021	2021-2022	2021-2022	2022-2023
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of lift stations maintained	19	20	20	20
Linear feet of wastewater lines maintained	188,578	188,936	192,555	195,000
Average gallons treated per day	1,300,000	1,340,000	1,240,000	1,400,000
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 (Utilities)	0.25	0.50	0.50	0.50
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	6.75	6.75	6.75

002 - Utility Fund / Wastewater (82505-00)

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 391,040	\$ 375,714	\$ 423,663	\$ 375,406	\$ 423,781
0150 Overtime	12,324	38,363	22,000	33,500	39,000
0200 Taxes	30,757	32,478	35,277	30,301	36,618
0250 Retirement	72,064	73,353	79,997	75,750	80,894
0300 Group Insurance	73,988	67,496	97,305	61,350	83,590
0310 W/C Insurance	5,260	4,684	4,799	4,028	4,299
0320 Disability Insurance	1,781	1,823	2,035	2,035	2,423
0900 Other Post-Employment Benefits	2,211	3,250	1,800	3,275	3,500
Total Personnel	589,424	597,161	666,876	585,645	674,106
Supplies					
1100 Chemical	70,593	72,267	65,000	90,000	90,000
1400 Office & Postage	4,386	5,730	8,000	8,000	8,000
1600 Safety & Health	2,697	4,291	4,000	4,000	4,000
1650 Shop Supplies	5,696	10,776	4,000	12,000	10,000
1700 Small Tools & Equipment	637	4,249	3,000	4,000	5,000
1850 Uniform & Apparel	773	1,148	900	900	1,250
1900 Vehicle & Eqpt. Supplies	3,181	8,114	10,189	10,189	10,220
Total Supplies	87,964	106,575	95,089	129,089	128,470
Maintenance					
2050 Building Maintenance	48,603	1,247	8,000	10,500	2,000
2100 Property Maintenance	57,810	11,372	141,000	120,000	41,000
2200 Machine & Eqpt. Maintenance	7,111	12,009	18,000	18,000	13,000
2450 Vehicle Maintenance	1,431	5,297	5,000	5,000	5,000
2500 Collection System Maintenance	132,394	50,269	207,000	207,000	307,000
2550 Lift station Maintenance	190,742	160,665	253,000	253,000	260,000
2600 Treatment Plant Maintenance	351,230	122,216	188,500	188,500	235,000
2900 Service Contracts	48,747	12,088	12,250	12,250	10,250
Total Maintenance	838,067	375,164	832,750	814,250	873,250
Services					
3110 Communication	9,335	8,310	8,250	12,000	8,250
3130 Consultant / Prof. Services	175,542	366,504	221,000	221,000	60,000
3170 Disposal	122,603	137,150	135,200	100,000	135,200
3190 Dues, Subscriptions, Books	-	210	500	215	715
3310 General Insurance	53,191	49,631	54,934	50,888	55,977
3460 Regulatory Services	17,081	22,929	17,450	17,500	17,855
3530 Professional Development	4,716	4,189	12,000	75,000	14,000
3630 Rentals	-	3,350	100	1,700	2,000
3650 Collection / Analysis	56,510	64,102	74,000	74,000	74,000
3750 Uniform Service	1,641	1,387	1,760	1,760	2,060
3770 Utilities	163,435	178,608	187,399	185,000	208,350
3780 Water Charges	26,685	28,035	27,000	27,000	26,380
3880 Information Technology	11,820	12,390	12,657	12,657	12,700
Total Services	642,558	876,795	752,250	778,720	617,487

002 - Utility Fund / Wastewater (82505-00)

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Capital Outlay					
7050 Building & Property	-	-	20,000	24,050	116,000
7200 Machine & Equipment	-	-	105,000	107,700	-
Total Capital Outlay	-	-	125,000	131,750	116,000
Other Financing Uses					
8001 Transfer to General Fund	125,000	250,000	250,000	250,000	250,000
8003 Transfer to Utility I&S Fund	1,108	1,108	367,163	367,163	502,361
8008 Transfer to Eqpt Repl Fund	50,480	-	43,550	43,550	35,990
Total Other Financing Uses	176,588	251,108	660,713	660,713	788,351
Wastewater	\$ 2,334,601	\$ 2,206,802	\$ 3,132,678	\$ 3,100,167	\$ 3,197,664



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 2022-2023

7.8: Maintain a strong, fiscally sustainable organization

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

Action Item: Clean and repair storm collection system 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 collection system

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- There are no significant changes in the budget

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Number of catch basins maintained	845	860	967	1,000
Linear feet of storm drains maintained	174,983	177,534	177,111	180,000
Total area of impervious surface (acres)	1,071	975	1,097	1,300

PERFORMANCE MEASURES

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

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

002 - Utility Fund / Drainage (82508-00)

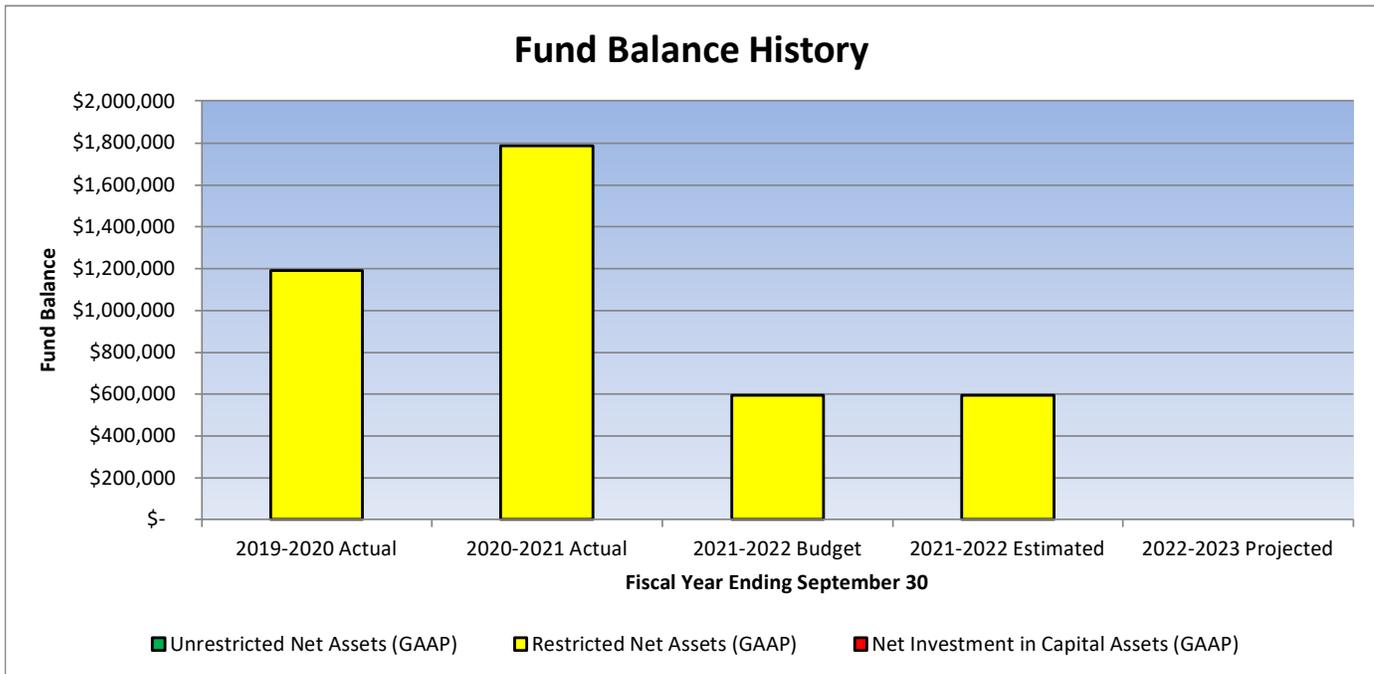
Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 125,635	\$ 163,825	\$ 172,312	\$ 165,000	\$ 162,853
0150 Overtime	2,725	8,476	6,000	8,000	11,200
0200 Taxes	9,858	13,731	14,181	12,500	13,855
0250 Retirement	22,902	30,591	32,007	29,450	30,424
0300 Group Insurance	26,456	28,065	52,200	23,065	41,700
0310 W/C Insurance	1,775	2,803	2,470	2,073	2,481
0320 Disability Insurance	637	941	827	741	950
0900 Other Post-Employment Benefits	590	867	1,200	900	950
Total Personnel	190,577	249,298	281,197	241,729	264,413
Supplies					
1100 Chemical	859	1,622	2,250	1,500	2,250
1400 Office & Postage	810	1,118	1,000	1,000	1,500
1600 Safety & Health	797	1,491	1,500	900	1,500
1650 Shop Supplies	740	701	1,000	1,500	1,500
1700 Small Tools & Equipment	513	3,414	1,000	1,750	2,000
1850 Uniform & Apparel	392	498	500	426	500
1900 Vehicle & Eqpt. Supplies	3,994	5,475	6,620	6,620	8,340
Total Supplies	8,106	14,320	13,870	13,696	17,590
Maintenance					
2200 Machine & Eqpt. Maintenance	87	209	200	-	1,500
2450 Vehicle Maintenance	4,331	7,668	24,000	28,000	13,000
2500 Collection System Maintenance	30,819	27,723	110,000	100,000	40,000
Total Maintenance	35,237	35,600	134,200	128,000	54,500
Services					
3110 Communication	1,404	1,794	2,000	2,000	2,000
3130 Consultant / Prof. Services	3,621	1,503	5,000	2,000	5,000
3190 Dues, Subscriptions, Books	-	210	210	215	430
3460 Regulatory Services	100	100	100	100	100
3530 Professional Development	431	3,987	7,100	4,000	5,000
3750 Uniform Service	442	755	800	800	950
Total Services	5,999	8,348	15,210	9,115	13,480
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	20,410	-	13,900	13,900	62,630
Total Other Financing Uses	20,410	-	13,900	13,900	62,630
Drainage	\$ 260,328	\$ 307,567	\$ 458,377	\$ 406,440	\$ 412,613



**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. Residuals transferred to Utility Interest and Sinking FY 2022-2023 (Commensurate with issuance of Bond Series 2021B).

Fiscal Year Ending September 30	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ 595,400	\$ 1,190,800	\$ 1,787,022	\$ 1,787,022	\$ 595,540
Revenues	595,400	596,222	-	180	-
Expenses	-	-	(1,191,662)	(1,191,662)	(595,540)
Net Increase / (Decrease) in Fund Balance	595,400	596,222	(1,191,662)	(1,191,482)	(595,540)
Ending Restricted Net Assets (Budget)	\$ 1,190,800	\$ 1,787,022	\$ 595,360	\$ 595,540	\$ -



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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Miscellaneous Income					
6050 Interest income	\$ -	\$ 1,063	\$ -	\$ 180	\$ -
6070 Unrealized Gain/Loss	-	(241)	-		-
Total Miscellaneous Income	-	822	-	180	-
Other Financing Sources					
8202 Transfer from Utility Fund	595,400	595,400	-	-	-
Total Other Financing Sources	595,400	595,400	-	-	-
Utility Debt Svc Reserve Fund	\$ 595,400	\$ 596,222	\$ -	\$ 180	\$ -

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Other Financing Uses					
8003 Transfer to Utility I&S	\$ -	\$ -	\$ 1,191,662	\$ 1,191,662	\$ 595,540
Total Other Financing Uses	-	-	1,191,662	1,191,662	595,540
Utility Debt Svc Reserve Fund	\$ -	\$ -	\$ 1,191,662	\$ 1,191,662	\$ 595,540



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, 2022 is comprised of the following debt issues:

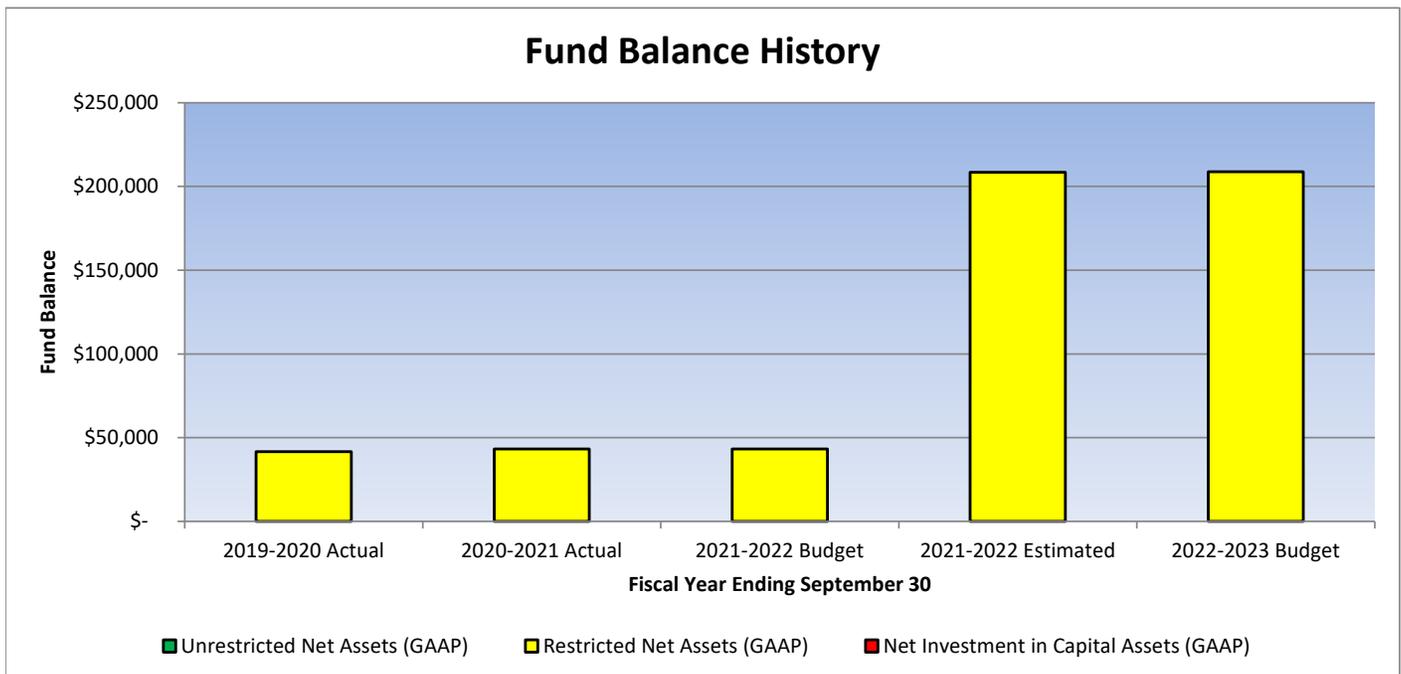
Description	Principal
Certificates of Obligation, Series 2018B	\$ 1,695,000
Total Certificates of Obligation	\$ 1,695,000
General Obligation Refunding Bonds, Series 2014	2,820,000
General Obligation Refunding Bonds, Series 2021B	15,685,000
Total General Obligation Bonds	\$ 18,505,000
Total Utility Long-Term Debt	\$ 20,200,000

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

Fiscal Year Ending September 30	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ 37,267	\$ 41,670	\$ 43,187	\$ 43,187	\$ 208,476
Revenues ¹	512,716	506,880	1,700,435	1,700,837	1,554,667
Expenses	(508,313)	(505,363)	(1,700,425)	(1,535,548)	(1,554,367)
Net Increase / (Decrease) in Fund Balance	4,403	1,517	10	165,289	300
Ending Restricted Net Assets (Budget)	\$ 41,670	\$ 43,187	\$ 43,197	\$ 208,476	\$ 208,776
Number of Days in Reserve	30	31	9	50	49

Notes:

¹ Excludes Use of Prior Years' Fund Balance



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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Miscellaneous Income					
6050 Interest Income	\$ 2,896	\$ 10	\$ 10	\$ 412	\$ -
Total Miscellaneous Income	2,896	10	10	412	-
Other Financing Sources					
8102 Transfer from Utility Fund	509,820	506,870	508,763	508,763	959,127
8135 Transfer from Utility Debt Svc Rsrv	-	-	1,191,662	1,191,662	595,540
Total Other Financing Sources	509,820	506,870	1,700,425	1,700,425	1,554,667
Utility Interest & Sinking Fund	\$ 512,716	\$ 506,880	\$ 1,700,435	\$ 1,700,837	\$ 1,554,667

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

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Services					
3080 Financial	\$ 700	\$ 700	\$ 3,300	\$ 700	\$ 3,300
Total Services	700	700	3,300	700	3,300
Debt Service					
5005 Principal - 2014 GO Ref Bonds	245,000	255,000	265,000	265,000	270,000
5019 Principal - 2018B CO	70,000	70,000	75,000	75,000	80,000
5020 Principal - 20218B CO	-	-	585,000	565,000	560,000
5505 Interest - 2014 GO Ref Bonds	121,063	111,263	101,063	101,063	90,463
5519 Interest - 2018B CO	71,550	68,400	65,500	65,500	62,400
5520 Interest - 2021B CO	-	-	605,562	463,285	488,205
Total Debt Service	507,613	504,663	1,697,125	1,534,848	1,551,067
Utility Interest & Sinking Fund	508,313	505,363	1,700,425	1,535,548	1,554,367

Utility Interest & Sinking Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2022				\$ 20,200,000
2022-2023	1,551,068	910,000	641,068	19,290,000
2023-2024	1,553,318	955,000	598,318	18,335,000
2024-2025	1,559,080	1,005,000	554,080	17,330,000
2025-2026	1,549,930	1,040,000	509,930	16,290,000
2026-2027	1,553,905	1,090,000	463,905	15,200,000
2027-2028	1,550,630	1,135,000	415,630	14,065,000
2028-2029	1,550,255	1,185,000	365,255	12,880,000
2029-2030	1,552,175	1,240,000	312,175	11,640,000
2030-2031	1,550,960	1,290,000	260,960	10,350,000
2031-2032	1,186,155	970,000	216,155	9,380,000
2032-2033	1,190,193	1,000,000	190,193	8,380,000
2033-2034	1,188,230	1,020,000	168,230	7,360,000
2034-2035	1,190,743	1,045,000	145,743	6,315,000
2035-2036	1,187,730	1,065,000	122,730	5,250,000
2036-2037	1,189,193	1,090,000	99,193	4,160,000
2037-2038	1,185,168	1,110,000	75,168	3,050,000
2038-2039	1,048,105	995,000	53,105	2,055,000
2039-2040	1,047,498	1,015,000	32,498	1,040,000
2040-2041	1,050,920	1,040,000	10,920	-
Grand Total	<u><u>\$ 25,435,255</u></u>	<u><u>\$ 20,200,000</u></u>	<u><u>\$ 5,235,255</u></u>	<u><u>\$ -</u></u>

Utility Interest & Sinking Fund

Certificates of Obligation, Series 2021B

Bond Amount	\$16,250,000
Date of Issue	10/1/2021
Interest Rate	4.00 - 5.00
Date of Maturity	3/1/2041

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

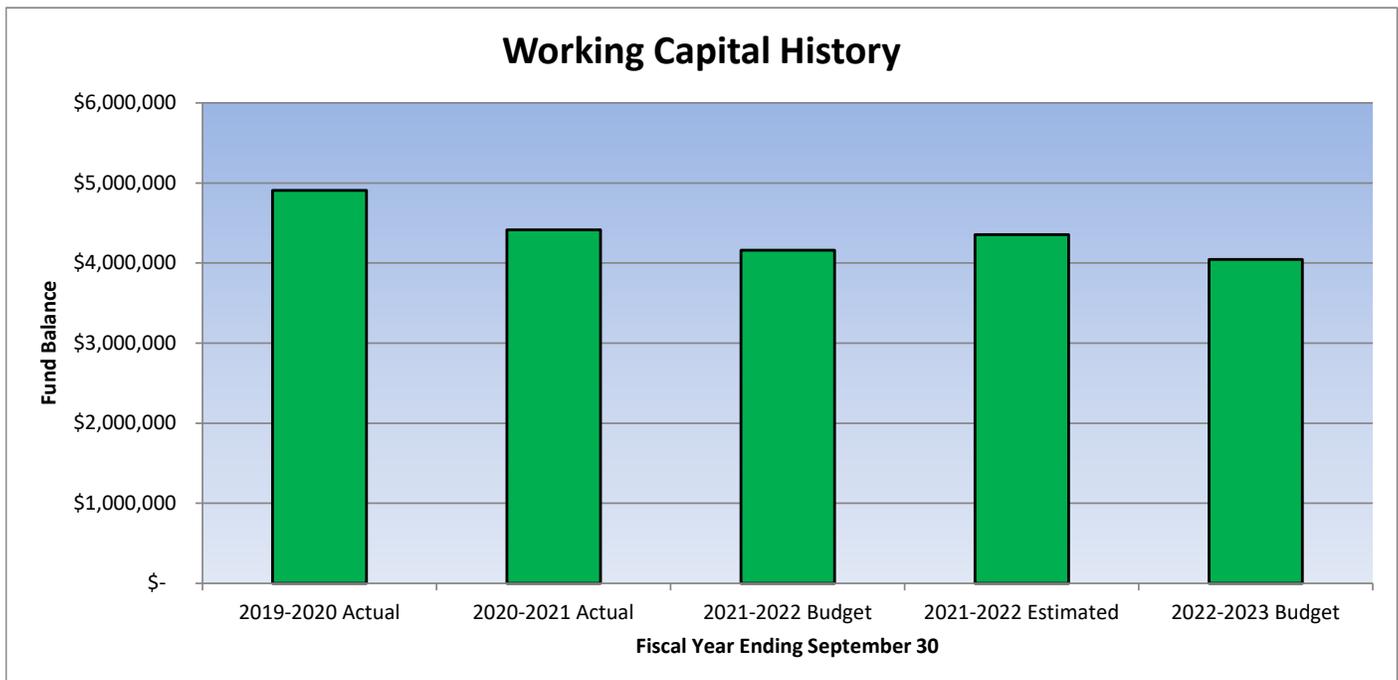
	Payment	Principal	Interest	Principal Balance
9/30/2022				\$ 15,685,000
2022-2023	1,048,205	560,000	488,205	15,125,000
2023-2024	1,049,455	590,000	459,455	14,535,000
2024-2025	1,049,205	620,000	429,205	13,915,000
2025-2026	1,047,455	650,000	397,455	13,265,000
2026-2027	1,049,080	685,000	364,080	12,580,000
2027-2028	1,048,955	720,000	328,955	11,860,000
2028-2029	1,047,080	755,000	292,080	11,105,000
2029-2030	1,048,330	795,000	253,330	10,310,000
2030-2031	1,046,855	830,000	216,855	9,480,000
2031-2032	1,047,355	860,000	187,355	8,620,000
2032-2033	1,050,605	885,000	165,605	7,735,000
2033-2034	1,047,755	900,000	147,755	6,835,000
2034-2035	1,049,555	920,000	129,555	5,915,000
2035-2036	1,046,005	935,000	111,005	4,980,000
2036-2037	1,047,105	955,000	92,105	4,025,000
2037-2038	1,047,805	975,000	72,805	3,050,000
2038-3039	1,048,105	995,000	53,105	2,055,000
2039-2040	1,047,498	1,015,000	32,498	1,040,000
2040-2041	1,050,920	1,040,000	10,920	-
Total	\$ 19,917,328	\$ 15,685,000	\$ 4,232,328	\$ -

**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 2022-23, a total of \$864,405 will be transferred into this fund from other divisions. Divisions within the General Fund will transfer \$680,765 (100% of full annual replacement amount). The Utility Fund will transfer \$177,840 (100% of full annual replacement amount). The Information Technology Fund will transfer \$5,800 (100% of full annual replacement amount).

Fiscal Year Ending September 30	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Revenues	\$ 1,015,045	\$ 99,366	\$ 670,857	\$ 730,612	\$ 914,405
Expenses	552,608	127,333	925,968	791,895	1,224,282
Excess (Deficiency) of Revenues Over Expenditures	462,437	(27,967)	(255,111)	(61,283)	(309,877)
Working Capital, Beginning	4,443,333	4,905,770	4,415,365	4,415,365	4,354,082
Budget to GAAP Adjustment	-	(462,437)	-	-	-
Working Capital, Ending	\$ 4,905,770	\$ 4,415,365	\$ 4,160,254	\$ 4,354,082	\$ 4,044,205



**008 - Equipment Replacement Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Miscellaneous Income					
6050 Interest Income	\$ 38,260	\$ 5,089	\$ 2,600	\$ 5,250	\$ 5,000
6070 Unrealized Gain / Loss	9,039	(703)	-	-	-
6100 Other Income	22,712	45,215	-	2,105	-
6120 Insurance Reimbursements	997	-	-	55,000	25,000
6150 Sale of City Assets	35,940	49,765	-	-	20,000
6160 Gain - Disposal of Asset	90,055	-	-	-	-
Total Miscellaneous Income	197,005	99,366	2,600	62,355	50,000
Other Financing Sources					
8101 Transfer from General Fund	666,730	-	571,507	571,507	680,765
8102 Transfer from Utility Fund	145,510	-	90,950	90,950	177,840
8145 Transfer from Info Tech Fund	5,800	-	5,800	5,800	5,800
Total Other Financing Sources	818,040	-	668,257	668,257	864,405
Equipment Replacement Fund	\$ 1,015,045	\$ 99,366	\$ 670,857	\$ 730,612	\$ 914,405

008 - Equipment Replacement Fund
Expenditures

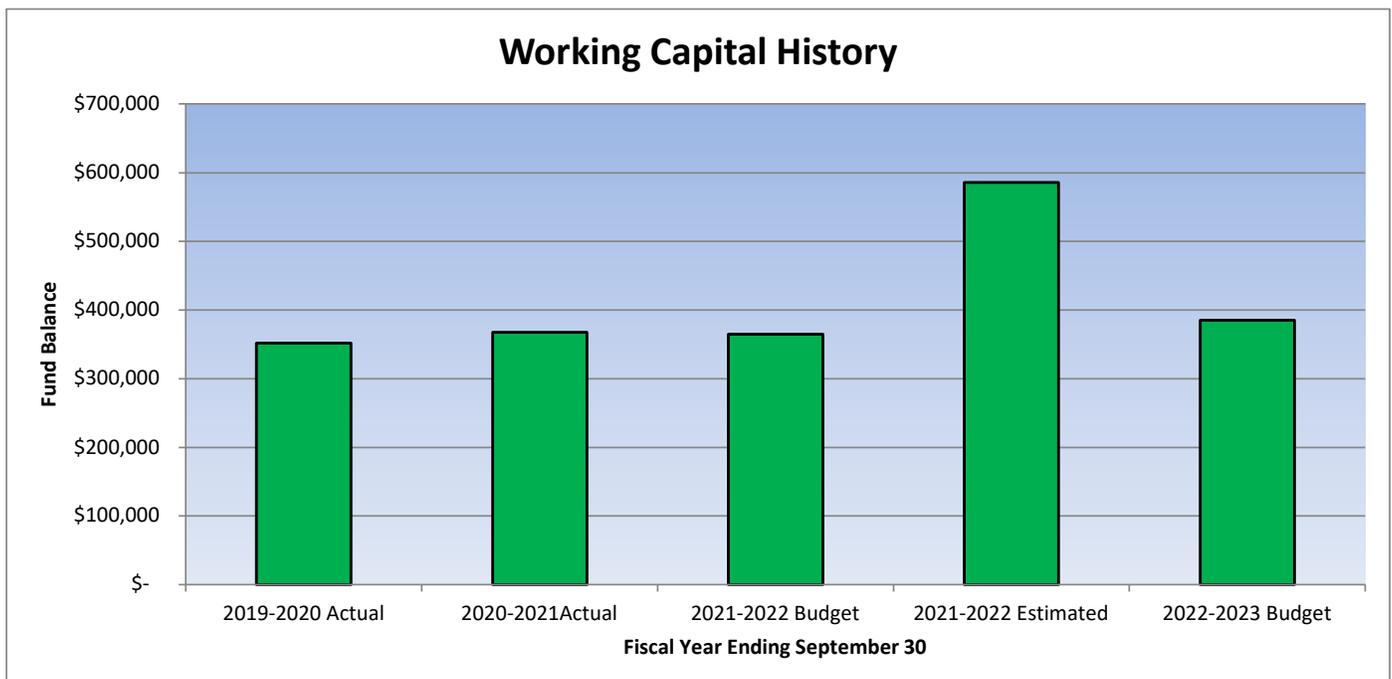
Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Capital Outlay					
7250 CD Admin - Vehicles	\$ 24,486	\$ -	\$ -	\$ -	\$ -
7250 CD Building - Vehicles	-	-	23,868	23,868	-
7250 PW Admin - Vehicles	26,809	-	-	-	-
7200 PW Maint - Machine & Eqpt.	10,980	10,375	50,000	30,911	86,000
7250 PW Maint - Vehicles	-	-	125,000	113,101	-
7200 PW Parks - Machine & Eqpt.	-	26,952	-	-	42,000
7250 PW Parks - Vehicles	-	-	35,000	33,233	-
7250 PD Admin - Vehicles	49,488	57,712	293,100	383,100	616,127
7250 PD CID - Vehicles	39,588	-	-	-	-
7250 PD Patrol - Vehicles	350,049	-	-	36,834	-
7250 PD Code Enforcement - Vehicles	-	32,295	-	-	-
7250 Fire Prevention - Vehicles	-	-	240,000	141,082	-
7200 Water - Machine & Eqpt.	6,665	-	-	-	60,000
7250 Water - Vehicles	42,888	-	39,000	-	34,168
7250 Wastewater - Vehicles	1,655	-	85,000	-	70,987
7250 Drainage - Vehicles	-	-	35,000	29,766	315,000
Total Capital Outlay	552,608	127,333	925,968	791,895	1,224,282
Equipment Replacement Fund	\$ 552,608	\$ 127,333	\$ 925,968	\$ 791,895	\$ 1,224,282



**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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Revenues					
Charges for Services	\$ 752,580	\$ 732,600	\$ 863,750	\$ 863,750	\$ 803,550
Interest Income	3,221	38	100	60	100
Total Revenues	<u>755,801</u>	<u>732,638</u>	<u>863,850</u>	<u>863,810</u>	<u>803,650</u>
Expenditures by Type					
Personnel	354,486	360,041	367,813	305,795	349,813
Supplies	12,980	33,805	15,211	32,300	18,200
Maintenance	193,235	171,247	266,310	200,410	316,245
Services	187,970	65,793	101,420	81,205	248,645
Total Operating	<u>748,671</u>	<u>630,886</u>	<u>750,754</u>	<u>619,710</u>	<u>932,903</u>
Non-recurring Expenditures					
Capital Outlay	39,409	87,777	110,000	20,000	65,250
Other Financing Uses	5,800	-	5,800	5,800	5,800
Total Non-recurring	<u>45,209</u>	<u>87,777</u>	<u>115,800</u>	<u>25,800</u>	<u>71,050</u>
Total Expenditures	793,880	718,663	866,554	645,510	1,003,953
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,079)	13,975	(2,704)	218,300	(200,303)
Working Capital, Beginning	389,867	351,788	367,409	367,409	585,709
Budget to GAAP Adjustment	-	1,646	-	-	-
Working Capital, Ending	<u>\$ 351,788</u>	<u>\$ 367,409</u>	<u>\$ 364,705</u>	<u>\$ 585,709</u>	<u>\$ 385,406</u>
Days of Operating Expenditures	172	213	177	345	151



Information Technology

DIVISION DESCRIPTION

Information Technology will provide quality Information Technology services, in the most cost-effective manner, to facilitate the City's mission and strategic plan as it applies to the everyday operations of Webster. IT will provide innovative assistance and support in all aspects of IT and will be the technological catalyst to help the city in the achievements of the departments' goals and objectives. To accomplish this mission, Information Technology works collaboratively with the departments to provide technological support.

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

7.8: Maintain a strong, fiscally sustainable organization

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

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

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

Action Item: Set up and maintain the off-site location to ensure data protection and assurance

Goal: Strengthen the city's security posture against rising number of cyber-attacks

Action Item: Finalize the update and installation of systems as outlined in FY 20-21 security audit

SIGNIFICANT CHANGES IN THE FY 2022-2023 BUDGET

- Service Contracts expenses rise to purchase software that will protect the city against cybersecurity threats
- Addition of off-site location for disaster recovery purposes

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Number of divisions served	25	25	25	26
Number of computers supported	546	548	548	555
Number of requests for service	1,003	1,100	1,100	1,200

PERFORMANCE MEASURES

Percent of service requests cleared within 3 days of receipt	95%	99%	98%	99%
Percent of system reliability	99%	98%	99%	99%
Number of computers supported per full-time equivalent	100	182	182	185

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

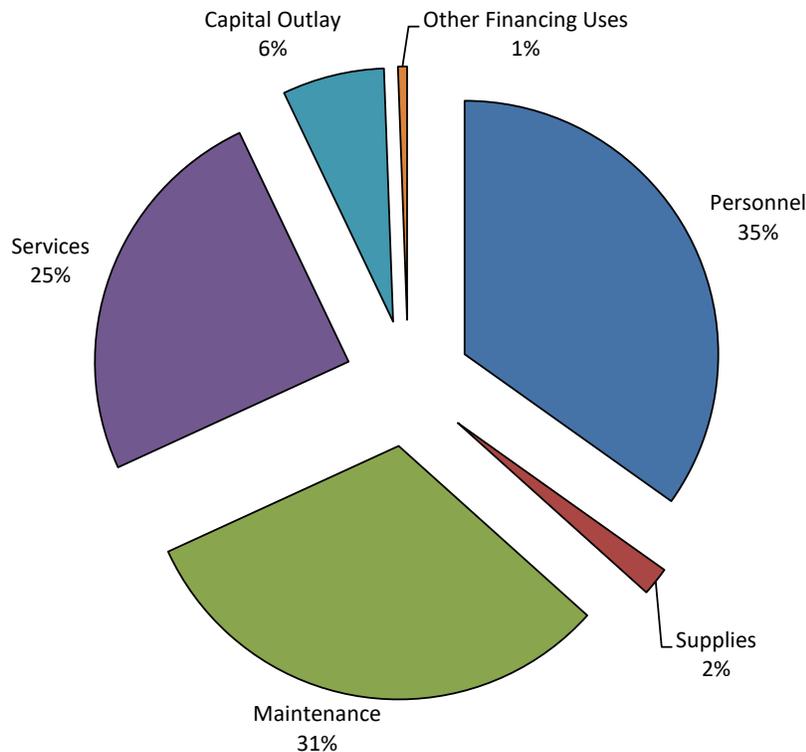
**045 - Information Technology Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Charges for Service					
5600 IT Services - General Fund	\$ 728,940	\$ 707,810	\$ 838,435	\$ 838,435	\$ 778,150
5610 IT Services - Utility Fund	23,640	24,790	25,315	25,315	25,400
Total Charges for Service	752,580	732,600	863,750	863,750	803,550
Miscellaneous Income					
6050 Interest Income	3,221	38	100	60	100
Total Miscellaneous Income	3,221	38	100	60	100
Information Technology Fund	\$ 755,801	\$ 732,638	\$ 863,850	\$ 863,810	\$ 803,650

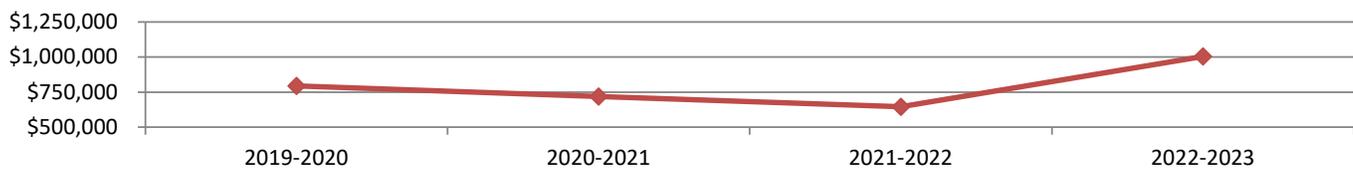
Information Technology Fund Expense Summary

Object	Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
0000	Personnel	\$ 354,486	\$ 360,040	\$ 367,813	\$ 305,795	\$ 349,813
1000	Supplies	12,980	33,805	15,211	32,300	18,200
2000	Maintenance	193,235	171,247	266,310	200,410	316,245
3000	Services	187,970	65,792	101,420	81,205	248,645
7000	Capital Outlay	39,409	87,777	110,000	20,000	65,250
8000	Other Financing Uses	5,800	-	5,800	5,800	5,800
Information Technology Fund		\$ 793,880	\$ 718,661	\$ 866,554	\$ 645,510	\$ 1,003,953

FY 2022-2023 Expenses by Category



Expense Trend



**045 - Information Technology Fund
Expenses**

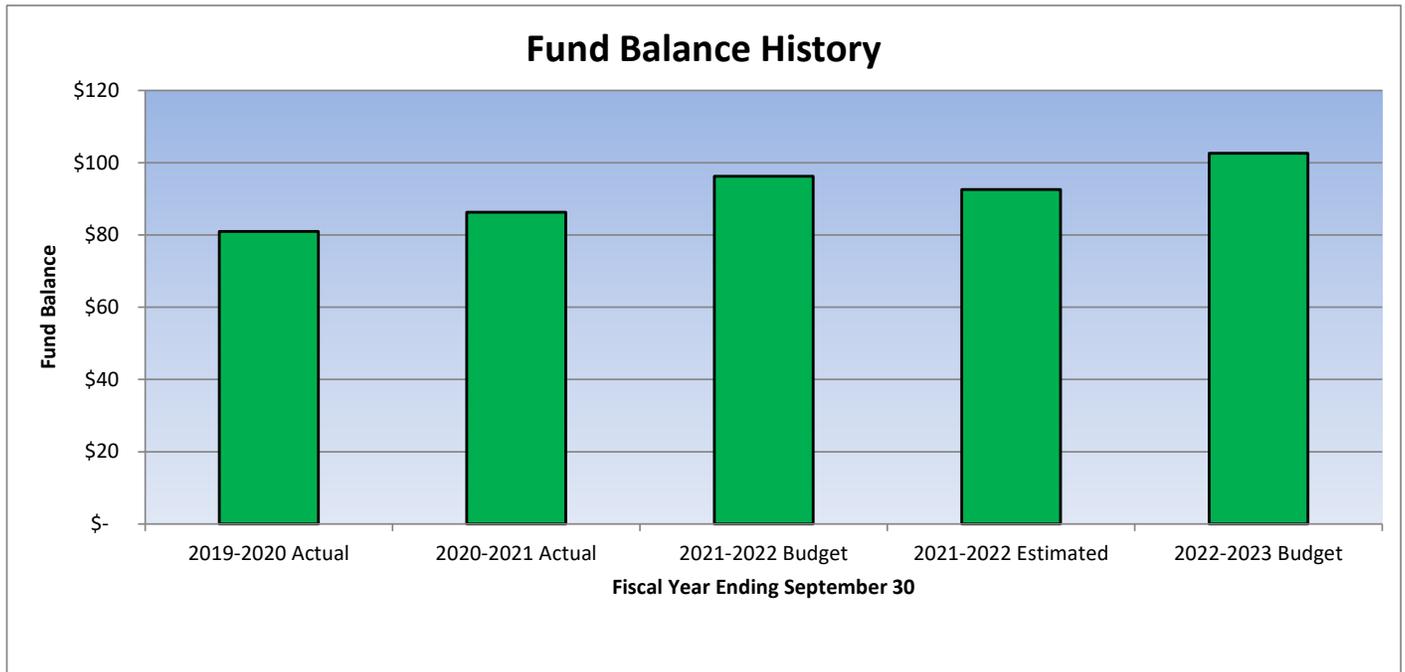
Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Personnel					
0100 Salary & Wages	\$ 248,080	\$ 252,721	\$ 264,991	\$ 217,525	\$ 247,078
0150 Overtime	4,851	1,160	2,400	1,600	2,400
0200 Taxes	19,354	19,672	20,995	17,100	19,625
0250 Retirement	45,125	44,922	47,997	38,950	43,609
0300 Group Insurance	33,949	37,708	28,180	27,170	33,240
0310 W/C Insurance	887	754	770	650	723
0320 Disability Insurance	1,131	1,473	1,280	1,150	1,438
0900 Other Post-Employment Benefits	1,109	1,630	1,200	1,650	1,700
Total Personnel	354,486	360,041	367,813	305,795	349,813
Supplies					
1400 Office & Postage	1,758	7,464	8,750	16,100	10,100
1700 Small Tools & Equipment	11,181	26,234	5,600	16,100	7,500
1850 Uniform & Apparel	-	-	500	-	500
1900 Vehicle & Eqpt. Supplies	41	107	361	100	100
Total Supplies	12,980	33,805	15,211	32,300	18,200
Maintenance					
2200 Machine & Eqpt. Maintenance	3,640	24,034	24,750	29,700	33,695
2450 Vehicle Maintenance	34	272	300	710	300
2900 Service Contracts	189,561	146,941	241,260	170,000	282,250
Total Maintenance	193,235	171,247	266,310	200,410	316,245
Services					
3110 Communication	32,054	32,578	30,590	25,000	44,890
3130 Consultant / Prof. Services	70,881	15,739	39,500	33,000	65,300
3135 Website Development	6,867	7,210	5,200	8,000	8,400
3190 Dues, Subscriptions, Books	64	-	200	200	750
3310 General Insurance	2,248	2,337	2,130	2,005	2,205
3490 Printing	20	-	-	-	-
3530 Professional Development	2,721	2,064	19,000	10,000	24,000
3780 Water Charges	333	-	-	-	-
3860 Computer Replacement	72,783	5,864	4,800	3,000	103,100
Total Services	187,970	65,793	101,420	81,205	248,645
Capital Outlay					
7100 Computer System	39,409	87,777	110,000	20,000	58,000
7200 Machine & Equipment	-	-	-	-	7,250
Total Capital Outlay	39,409	87,777	110,000	20,000	65,250
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	5,800	-	5,800	5,800	5,800
Total Other Financing Uses	5,800	-	5,800	5,800	5,800
Information Technology	\$ 793,880	\$ 718,663	\$ 866,554	\$ 645,510	\$ 1,003,953



**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 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Revenues	\$ 2,337,944	\$ 2,351,228	\$ 2,601,822	\$ 2,535,956	\$ 2,637,398
Expenses	(2,337,926)	(2,351,223)	(2,601,812)	(2,535,950)	(2,637,388)
Excess (Deficiency of Revenues Over Expenditures	18	5	10	6	10
Working Capital, Beginning	63	81	86	86	93
GAAP Adjustment	-	-	-	-	-
Working Capital, Ending	\$ 81	\$ 86	\$ 96	\$ 93	\$ 103



**061 - Employee Benefits Trust Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Charges for Service					
5700 Trust Fund Services	\$ 2,337,926	\$ 2,351,223	\$ 2,601,812	\$ 2,535,950	\$ 2,637,388
Total Charges for Service	2,337,926	2,351,223	2,601,812	2,535,950	2,637,388
Miscellaneous Income					
6050 Interest Income	19	5	10	6	10
Total Miscellaneous Income	19	5	10	6	10
Employee Benefits Trust Fund	\$ 2,337,944	\$ 2,351,228	\$ 2,601,822	\$ 2,535,956	\$ 2,637,398

**061 - Employee Benefits Trust Fund
Expenses**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Services					
3313 Employee Insurance Premiums	\$ 2,337,926	\$ 2,351,223	\$ 2,601,812	\$ 2,535,950	\$ 2,637,388
Total Services	2,337,926	2,351,223	2,601,812	2,535,950	2,637,388
Employee Benefits Trust Fund	\$ 2,337,926	\$ 2,351,223	\$ 2,601,812	\$ 2,535,950	\$ 2,637,388



CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2023 – 2027

The FY 2023-27 Capital Improvements Program (CIP) represents the City’s plan for development. The Capital Improvements Program is reviewed each year to reflect changing priorities and provide a framework for identifying capital requirements, the impact of capital projects on operating budgets, scheduling, and coordinating related projects.

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

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

FY 2023-27 CAPITAL-RELATED EXPENDITURES

A total of \$65,517,295 is to be spent for capital-related items during FY 2022-23. Most of these expenditures (\$63,022,580) are directly related to the Capital Improvements Program. The remaining amount (\$2,495,345) can be attributed to routine capital expenditures.

Capital Improvements Program (CIP)	
Street Projects	\$23,913,521
Facilities Projects	\$14,593,000
Utility Projects	\$24,516,059
Total CIP Expenditures	\$63,022,580
Routine Expenditures	
General Fund	\$1,847,345
Utility Fund	\$648,000
Total Routine Expenditures	\$2,495,345
Total Capital-Related Expenditures	\$65,517,925

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2023 – 2027

GENERAL GOVERNMENT PROJECTS

Streets and Sidewalks Projects

The NASA Bypass Extension from Interstate 45 to NASA Parkway is an ongoing project from prior years. In 2020-2021, engineering was completed, and construction began in fiscal year 2021-2022. This is a joint venture between the City of Webster TXDOT that will enhance mobility, provide an additional evacuation route, and spur economic development. NASA Parkway improvements will continue in 2023 – this project includes replacing the existing surface with concrete and adding medians and bike lanes. The Flyway extension will provide connectivity to the Flyway development to State Highway 3.

Other General Government Projects

Replacement of the existing civic center, recreation building, and storage building is planned for 2024. The new facility would consist of approximately 32,000 square feet of space and would include a welcome center, a 300-person capacity Civic Center, and a senior's room among other areas. Expected funding is from bond issuances, which would require voter approval.

UTILITY PROJECTS

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

Water Projects

Seven projects are included in the Capital Improvements Program for the next five years. Those projects are for various utilities being added along the NASA Bypass, continued work on the 42" water line from SEWPP to Webster, and the Texas Avenue South 12" water line. Additionally, water distribution system improvements are planned for Magnolia and Plumley systems. Some projects are developer driven and may be put on hold until the need is warranted.

Wastewater Projects

Eleven projects have been identified for wastewater improvements. Anticipated future development requires replacement of several sanitary sewer lines along IH45 and the NASA Bypass. Wastewater Treatment Plant aeration and electrical improvements are needed due to the systems reaching the end of their useful life. Lift station 14 improvements include rehabilitation and the addition of a secondary force main which will increase capacity for the Flyway development. Increasing Lift Station Number 5 force main to 14" is also driven by the Flyway development.

IMPACT UPON FUTURE BUDGETS

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

The five-year Capital Improvements Program for General Fund projects will be funded by a mix of bond issuances and funding received by TXDOT. Impact fees, funds received from the American Rescue and Recovery Act, and the 2021 bond issuance will fund the Utility Fund projects needed to complete the water and wastewater infrastructure improvements.



Adopted Capital Improvements Program
Fiscal Years 2023- 2027
General Government Projects

Project Type/ Project Summary	2023	2024	2025	2026	2027	Total
Streets and Sidewalks						
NASA Bypass Extension						
Phase 1 (League City Project)	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
Phase 2 (Webster Project)	10,001,796	-	-	-	-	10,001,796
NASA Parkway Improvements	6,220,000	-	-	-	-	6,220,000
Flyway Extension	-	-	2,191,725	-	-	2,191,725
Total Streets and Sidewalks Projects	\$ 21,721,796	\$ -	\$ 2,191,725	\$ -	\$ -	\$ 23,913,521
Facilities						
Civic Center/Recreation Building	\$ -	\$ 14,593,000	\$ -	\$ -	\$ -	\$ 14,593,000
Total Facilities Projects	\$ -	\$ 14,593,000	\$ -	\$ -	\$ -	\$ 14,593,000
Total Expenditures for All Projects	\$ 21,721,796	\$ 14,593,000	\$ 2,191,725	\$ -	\$ -	\$ 38,506,521
Sources of Funding						
Bond Issues	\$ 13,720,359	\$ 14,593,000	\$ -	\$ -	\$ -	\$ 28,313,359
Grants	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
General Fund Revenues	-	-	-	-	-	-
WEDC	-	-	2,191,725	-	-	2,191,725
Other Funding (TxDOT)	8,001,437	-	-	-	-	8,001,437
Total Funding for All Projects	\$ 21,721,796	\$ 14,593,000	\$ 2,191,725	\$ -	\$ -	\$ 38,506,521

**Adopted Capital Improvements Program
Fiscal Years 2023 - 2027
Utility Projects**

Project Type/ Project Summary	2023	2024	2025	2026	2027	Total
Water						
NASA Bypass Extension Water						
Phase 1 (League City Project)	\$ 430,110	\$ -	\$ -	\$ -	\$ -	\$ 430,110
Phase 2 (Webster Project)	865,228	-	-	-	-	865,228
South East Transmission Line	1,174,264	7,100,224	2,326,740	-	344,510	10,945,738
Texas Avenue South 12" WL	530,300	-	-	-	-	530,300
Water Distribution System Improvements						
Magnolia	-	451,500	-	-	-	451,500
Plumley	-	1,019,483	-	-	-	1,019,483
SH3 12" WL*	-	-	-	-	544,900	544,900
NASA Bypass/FM 528 to Jasmine 12" WL*	-	-	-	-	646,300	646,300
Jasmine Street 12" WL*	-	-	-	-	312,600	312,600
Total Water Projects	\$ 2,999,902	\$ 8,571,207	\$ 2,326,740	\$ -	\$ 1,848,310	\$ 15,746,159
Wastewater						
NASA Bypass Extension Wastewater						
Phase 2 - IH45 to FM 528 15" SL	\$ 540,500	\$ -	\$ -	\$ -	\$ -	\$ 540,500
WWTP Aeration & Electrical Improvements	3,993,400	-	-	-	-	3,993,400
Lift Station 5 Force Main	545,700	-	-	-	-	545,700
Southbound IH45 On Ramp 18" SL	-	475,200	-	-	-	475,200
Lift Station 14 Rehabilitation	-	750,000	-	-	-	750,000
Lift Station 14 Force Main	-	-	680,000	-	-	680,000
NASA Bypass 8" & 10" SL*	-	-	-	-	415,800	415,800
IH 45 Feeder Road 12" SL*	-	-	-	-	435,700	435,700
NASA Bypass/FM 528 to Jasmine 12" SL*	-	-	-	-	549,000	549,000
Jasmine Street 12" SL*	-	-	-	-	289,300	289,300
North Texas Avenue 10" SL*	-	-	-	-	95,300	95,300
Total Wastewater Projects	\$ 5,079,600	\$ 1,225,200	\$ 680,000	\$ -	\$ 1,785,100	\$ 8,769,900
Total Expenditures for All Projects	\$ 8,079,502	\$ 9,796,407	\$ 3,006,740	\$ -	\$ 3,633,410	\$ 24,516,059
Sources of Funding						
Bond Issues	\$ 4,439,750	\$ 7,385,344	\$ 946,174	\$ -	\$ 2,181,350	\$ 14,952,618
Impact Fees	796,748	190,080	-	-	1,045,414	2,032,242
Utility Fund Revenues	-	1,470,983	-	-	62,136	1,533,119
WEDC	-	750,000	680,000	-	-	1,430,000
Other Funding (ARPA Funding for Contingencies)	2,843,004	-	-	-	-	2,843,004
TBD	-	-	1,380,566	-	344,510	1,725,076
Total Funding for All Projects	\$ 8,079,502	\$ 9,796,407	\$ 3,006,740	\$ -	\$ 3,633,410	\$ 24,516,059

* Development driven projects. Timing may change according to development requirements.

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

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 \$ 15,501,796

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 15,501,796	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ 7,500,359	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding (TxDOT)	8,001,437	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 15,501,796	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

General Government

Streets and Sidewalks

NASA Parkway Overlay

Project Description

This road was originally paved in 2001. With deterioration of both asphalt and brick pavers, this project will replace the existing surface with a concrete road with medians and bike lanes.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 6,220,000

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 6,220,000		\$ -	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ 6,220,000	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 6,220,000	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

General Government

Streets and Sidewalks

Flyway Extension

Project Description

The Flyway extension will provide connectivity to the Flyway development to SH3, cutting across the southern portion of the ExxonMobile property. The City is exchanging Myrtle right-of-way with ExxonMobile for this new right-of-way.

Effect Upon Operations & Maintenance

No significant change to operation and maintenance expenditures are anticipated within the first five years.

Estimated Project Cost \$ 2,121,725

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ 2,191,725	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding (WEDC)	-	-	2,191,725	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ 2,191,725	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

General Government

Facilities

Civic Center/Recreation Building

Project Description

This project will replace the existing Civic Center, Recreation Building and storage building (old pool house) with a new facility of approximately 32,000 ft². The new facility will meet current and future needs providing staff offices, welcome center, 300 person capacity Civic Center, kitchen, computer lab, multi-purpose rooms, senior's room and volunteer space.

Effect Upon Operations & Maintenance

No significant change to operation and maintenance expenditures are anticipated..

Estimated Project Cost \$ 14,593,000

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ 14,593,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ 14,593,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding (WEDC)	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ 14,593,000	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Water

NASA Bypass Extension WL

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 \$ 1,295,338

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 1,295,338	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ 844,563	\$ -	\$ -	\$ -	\$ -
Impact Fees	450,775	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 1,295,338	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Water

Southeast Transmission Line

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" WL 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. At 54" in diameter, the new line will have extra capacity, giving the City increased water rights from 4.05 MGD to 5.83 MGD. This project also includes replacing the 24" Bay Area WL with a new 36" WL that will go west from SH3 in a corridor further south from Bay Area.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 10,945,738

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 1,174,264	\$ 7,100,224	\$ 2,326,740	\$ -	\$ 344,510

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ 1,174,264	\$ 7,100,224	\$ 946,174	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-
To Be Determined	-	-	1,380,566	-	344,510

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 1,174,264	\$ 7,100,224	\$ 2,326,740	\$ -	\$ 344,510

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

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

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 530,300	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ 372,420	\$ -	\$ -	\$ -	\$ -
Impact Fees	157,880	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 530,300	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Water

Water Distribution System Improvements

Project Description

2021 Water Model findings show that the water distribution system can adequately provide water supply and pressure throughout the service area with a few improvements that effect water velocity in the system. This project increase diameters of five water lines, totaling approximately 1,331 LF of line.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 1,470,983

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ 1,470,983	\$ -	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	1,470,983	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ 1,470,983	\$ -	\$ -	\$ -

Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027

Utility

Water

SH3 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

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 544,900

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 378,020
Impact Fees	-	-	-	-	166,880
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 544,900

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Water

NASA Bypass Extension/FM528 to Jasmine 12" WL

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

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 646,300

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 373,580
Impact Fees	-	-	-	-	272,720
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 646,300

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Water

Jasmine Street 12" WL

Project Description

This is a 12-inch water line along the future Jasmine Street from the future NASA Bypass Extension to IH 45 for approximately 2,400 feet. This water line will provide water service to the new development along future Jasmine Street.

* 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 \$ 312,600

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 312,600

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 219,280
Impact Fees	-	-	-	-	93,320
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 312,600

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Wastewater

NASA Bypass Extension IH45 to FM 528 15" SL

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 \$ 540,500

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 540,500	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ 352,407	\$ -	\$ -	\$ -	\$ -
Impact Fees	188,093	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 540,500	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Wastewater

WWTP Aeration & Electrical Improvements

Project Description

This project rehabilitates the aeration and electrical systems at the WWTP, due to these systems reaching their end of useful life.

Effect Upon Operations & Maintenance

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

Estimated Project Cost **\$ 3,993,400**

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 3,993,400	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ 1,150,396	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding (ARPA)	2,843,004	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 3,993,400	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Wastewater

Lift Station 5 Force Main

Project Description

This project increases the LS5 force main from 8" to 14" in diameter, and extends it to the Texas Ave./Medical Center Blvd. Intersection.

Effect Upon Operations & Maintenance

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

Estimated Project Cost **\$ 545,700**

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 545,700	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ 545,700	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ 545,700	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Wastewater

Southbound IH45 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

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ 475,200	\$ -	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ 285,120	\$ -	\$ -	\$ -
Impact Fees	-	190,080	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ 475,200	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Wastewater

Lift Station 14 Rehabilitation

Project Description

Lift Station 14 needs increased capacity with the Flyway development coming online. This project will provide rehabilitation to the lift station, and provide for the needed capacity.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 750,000

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ 750,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding (WEDC)	-	750,000	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ 750,000	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Wastewater

Lift Station 14 Force Main

Project Description

The Lift Station 14 force main is too small for the future needs of the Flyway development. This project will add a secondary force main, adjacent to the existing force main.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 680,000

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ 680,000	\$ -	\$ -

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding (WEDC)	-	-	680,000	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ 680,000	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

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.

* This project is on hold until development necessitates completion.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 415,800

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 415,800

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 249,480
Impact Fees	-	-	-	-	166,320
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 415,800

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

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.

* This project is on hold until development necessitates completion.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 435,700

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 435,700

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 261,420
Impact Fees	-	-	-	-	174,280
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 435,700

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Wastewater

NASA Bypass Extension FM 528 to Jasmine 12"

Project Description

The project places approximately 2,500 feet of 12-inch sanitary sewer line along the future NASA Bypass Extension from FM 528 to Jasmine Street. This line will provide sanitary sewer service to the developments along the future NASA Bypass Extension.

* This project is on hold until development necessitates completion.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 549,000

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 549,000

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 439,200
Impact Fees	-	-	-	-	109,800
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 549,000

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Wastewater

Jasmine Street 12" Sanitary Sewer Line

Project Description

The project includes a 12-inch sanitary sewer line along Jasmine Street from the future NASA Bypass Extension to an existing lift station at IH 45 for approximately 2,300 feet. This line will provide sanitary sewer service to the developments along Jasmine Street.

* This project is on hold until development necessitates completion.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 289,300

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 289,300

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 260,370
Impact Fees	-	-	-	-	28,930
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 289,300

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2023 - 2027**

Utility

Wastewater

North Texas Avenue 10" SL

Project Description

This project includes the construction of a new 10" sanitary sewer line along North Texas Avenue from West Texas Avenue to the City Limits.

* This project is on hold until development necessitates completion.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 95,300

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 95,300

Sources of Funding Identified

	2023	2024	2025	2026	2027
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	33,164
Operating Fund Revenues	-	-	-	-	62,136
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2023	2024	2025	2026	2027
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 95,300

FY 2022-23 Capital Expenditures

General Fund

PW Maintenance

7050	Re-key the City	\$	80,000
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PW Parks

7050	Texas Avenue Park main pavilion restrooms	\$	400,000
7050	Parks Security Cameras		130,000
			530,000

Fire Admin

7050	Apparatus bay door replacement	\$	500,000
7150	Replacement furniture		15,000
			515,000

	\$	1,125,000
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FY 2022-23 Supplemental Requests

General Fund

Human Resources

1700	Kiosk laptop for training, applications, and onboarding	\$	3,270
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CD Recreation

7200	Stage	\$	150,000
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PW Admin

1450	Training room chairs and tables	\$	31,000
3130	Civic center schematic design		145,000
			176,000

PW Maintenance

1650	Traffic cones, mobile high water signs, mobile stop signs	\$	12,000
1700	Tool Box with Work Bench - Fleet		3,000
2050	PD air handler, PD parking lot lights (LED fixtures under awning), HVAC shutdown system controls, PW Service Center exterior repair and paint, City Hall flag poles, City Hall restroom remodel.		250,000
			265,000

PW Parks

2050	Storage Unit Door - Texas Ave. Park, Paint Walnut and Green Acres Gazebos, Texas Ave. Park main pavilion roof repairs	\$	50,500
2100	Irrigation wi-fi controllers, Texas Ave. Park drainage Improvements, Replace Texas olive trees with trees consistent with new W. NASA medians, Fire Station (4) palm tree replacement, (3) benches, (3) picnic tables, (3) trash cans - Green Acres Park, (1) bench - Walnut Park.		182,000
			232,500

Police - Patrol

0100	3 additional personnel - Salary & Wages	\$	200,800
0150	3 additional personnel - Overtime		19,800
0200	3 additional personnel - Taxes		17,415
0250	3 additional personnel - Retirement		38,565
0300	3 additional personnel - Group Insurance		45,030
0310	3 additional personnel - Workers Comp		2,580
0320	3 additional personnel - Disability Insurance		1,185
1850	3 additional personnel - Uniform & Apparel		39,000
			\$ 364,375

Fire Operations

1700	Lucas Device	\$	21,200
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Emergency Management

1700	EM Drone	\$	10,000
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	\$	1,222,345
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FY 2022-23 Capital Expenses

Utility Fund

Water

7050	Access Control - Plumley Water Plant, Magnolia Water Plant, Parts Building	\$	42,000
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Wastewater

7050	Access Control - Wastewater Treatment Plant	\$	41,000
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7050	Lift Station 15 - generator		75,000
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		\$	116,000
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	\$	158,000
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FY 2022-23 Supplemental Requests

Utility Fund

Water

2050	Window units for parts room	\$	1,000
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2100	Plumley Water Plant - fence and gates		68,000
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	Magnolia and Plumley Water Plants altitude valves, hydrant risk assessment: assess, flow test, paint (25% of system), Valve Risk Assessment: locate, assess, directional flow, preventive maintenance		240,000
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2650	Chloramine System Analysis - water well application		31,000
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		\$	340,000
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Wastewater

2100	Replace fences Lift Station #10 and Lift Station #11	\$	40,000
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2600	Influent Pumps (2) , RAS channel waste pumps (2)		110,000
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		\$	150,000
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	\$	490,000
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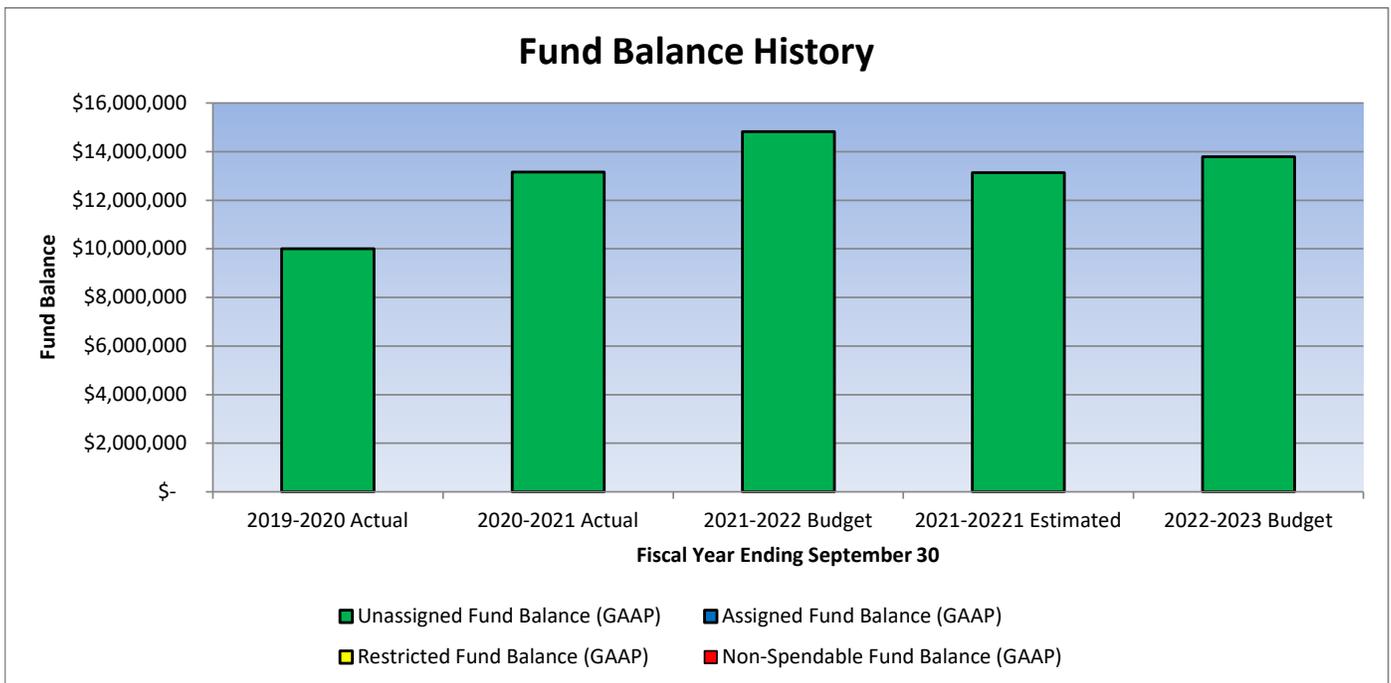
Webster Economic Development Corporation Overview

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

City staff performs all functions of the WEDC, including economic development activities, project management, accounting services, audit services, and cash and investment activities. These activities are authorized under the Administrative Services Contract by and between the City of Webster and WEDC. A charge of \$930,000 is being assessed for FY 2022-2023. WEDC acts on behalf of the city and is regulated by a seven-member board of directors, comprised of three City Council members, two Webster residents, one Webster business representative who resides in Webster, and one Webster business representative who lives in Harris County.

**WEDC Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Beginning Unassigned Fund Balance (GAAP)	\$ 8,194,537	\$ 10,006,070	\$ 13,153,951	\$ 13,153,951	\$ 13,138,151
Revenues	4,427,413	7,910,491	4,431,475	25,375,722	20,639,788
Expenditures	(2,615,880)	(4,762,610)	(2,760,096)	(25,391,522)	(19,991,107)
Net Increase / (Decrease) in Fund Balance	1,811,533	3,147,881	1,671,379	(15,800)	648,681
Ending Unassigned Fund Balance (Budget)	\$ 10,006,070	\$ 13,153,951	\$ 14,825,330	\$ 13,138,151	\$ 13,786,832



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 commercial sectors including retail, dining, entertainment, medical, aerospace, office, and hospitality. The Webster Economic Development Corporation has been instrumental in creating and activating several major projects, including Flyway, Genesis, Edgewater Commercial (NASA Bypass Business Park), and Gateway.

ACHIEVEMENTS DURING FY 2021-2022

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2022-2023

Goal: Activate Flyway master plan with roadway network, infrastructure, utilities, boardwalk, and enhancements
Action Item: Work with IDS Engineering Group and consultant partners to execute the master plan and new infrastructure systems

Goal: Facilitate new commercial development within Flyway
Action Item: Conduct business recruitment for the project areas

Goal: Facilitate Project Gateway (Shops at Baybrook) and integrate adjacent centers—Baybrook Gateway and Center at Baybrook—all owned by Kimco Realty
Action Item: Collaborate with Kimco Realty on new development and redevelopment endeavors, including undeveloped acreage site within Center at Baybrook

<u>WORKLOAD MEASURES</u>	<u>2020-2021 ACTUAL</u>	<u>2021-2022 BUDGET</u>	<u>2021-2022 ESTIMATE</u>	<u>2022-2023 BUDGET</u>
Number of business proposals generated	35	45	50	50
Number of business visitations	36	50	45	45

<u>PERFORMANCE MEASURES</u>	2020-2021	2021-2022	2021-2022	2022-2023
Square feet developed for new or expanding businesses	450,000	600,000	650,000	400,000
Number of significant, active projects	4	3	3	3

**050 - WEDC Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Franchise & Local Taxes					
2010 Sales Tax	\$ 4,362,244	\$ 5,103,992	\$ 4,425,321	\$ 5,340,750	\$ 5,607,788
Total Franchise & Local Taxes	4,362,244	5,103,992	4,425,321	5,340,750	5,607,788
Miscellaneous Income					
6050 Interest Income	44,901	3,755	6,149	9,000	15,000
6100 Other Income	-	-	-	9,972	-
Total Miscellaneous Income	44,901	3,755	6,149	18,972	15,000
Other Financing Sources					
8999 Use of PY Fund Balance	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-
WEDC	\$ 4,407,144	\$ 5,107,747	\$ 4,431,470	\$ 5,359,722	\$ 5,622,788

**050 - WEDC Fund
Expenditures**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Supplies					
1400 Office & Postage	\$ -	\$ 175	\$ 1,000	\$ 1,000	\$ 1,700
1700 Small Tools & Equipment	-	-	100	-	1,400
Total Supplies	-	175	1,100	1,000	3,100
Maintenance					
2100 Property Maintenance	-	1,250	35,000	30,000	35,000
Total Maintenance	-	1,250	35,000	30,000	35,000
Services					
3030 Attorney	174,147	10,974	200,000	40,000	100,000
3050 Auditor	-	4,995	7,350	7,230	7,533
3055 Business Development	1,485	4,001	9,000	5,000	15,000
3130 Consultant / Prof. Services	243,526	229,498	380,000	267,000	100,000
3190 Dues, Subscrip, Digital Subscriptions	33,295	31,787	25,400	34,000	18,500
3310 General Insurance	11,593	11,940	14,000	12,968	14,265
3490 Printing	-	27	900	250	3,000
3530 Professional Development	152	-	1,500	200	2,000
3570 Publications	-	4,180	30,000	13,000	36,000
3590 Public Relations	3,958	7,388	4,000	3,780	8,000
3670 Street Lights	33,442	25,594	-	-	-
3795 Econ. Development Initiatives	32,843	1,823,727	638,752	325,000	906,270
Total Services	534,442	2,154,112	1,310,902	708,428	1,210,568
Other Financing Uses					
8001 Transfer to General Fund	700,000	700,000	700,000	700,000	930,000
8007 Transfer to Debt Service Fund	330,030	330,030	-	-	-
8052 Transfer to WEDC Projects Fund	-	-	-	-	5,000,000
8057 Transfer to WEDC Debt Svc Fund	965,950	960,450	713,094	713,094	2,292,439
Total Other Financing Uses	1,995,980	1,990,480	1,413,094	1,413,094	8,222,439
WEDC	\$ 2,530,422	\$ 4,146,017	\$ 2,760,096	\$ 2,152,522	\$ 9,471,107

**052 - WEDC Project Fund
Revenues**

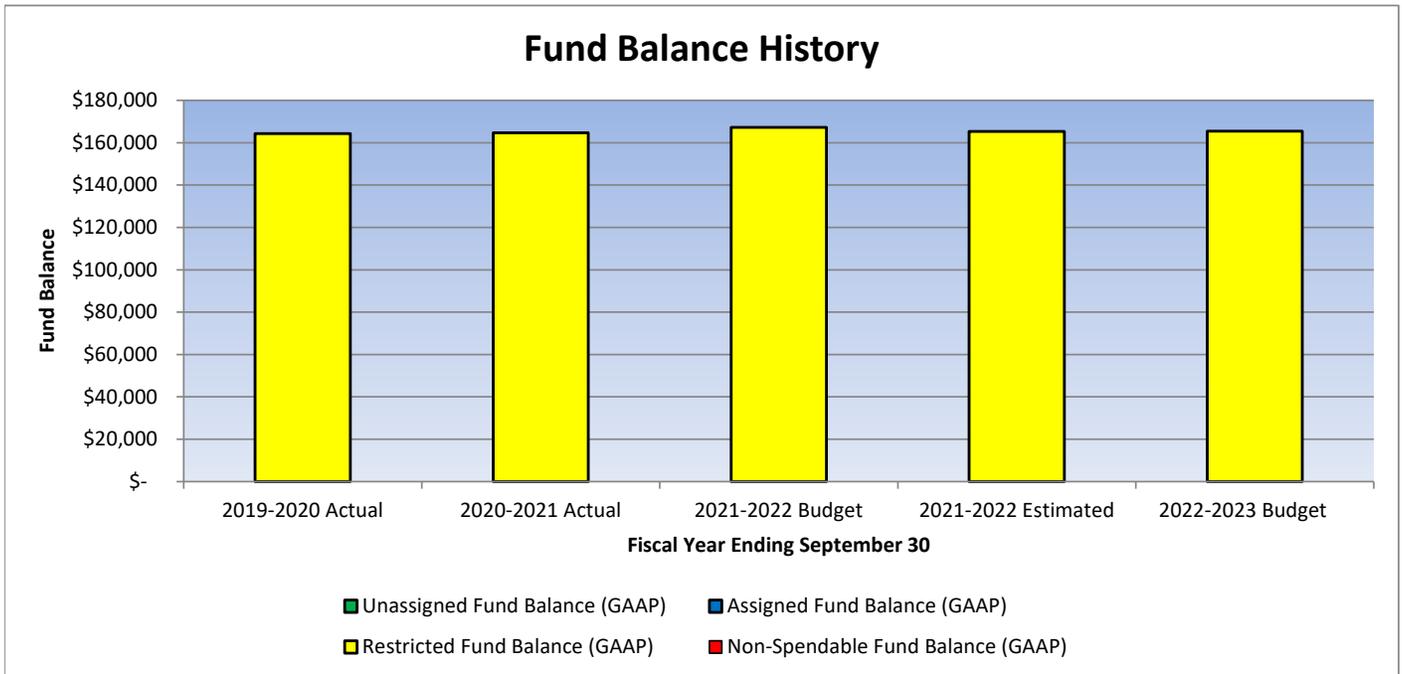
Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Miscellaneous Income					
6000 Land Sales	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
6050 Interest Income	20,269	2,017	-	16,000	17,000
8300 Bond Proceeds	-	-	-	20,000,000	-
Total Miscellaneous Income	20,269	2,017	-	20,016,000	10,017,000
Other Financing Sources					
8250 Transfer from Fund 50	-	-	-	-	5,000,000
8255 Transfer from Fund 55	-	2,800,727	-	-	-
Total Other Financing Sources	-	2,800,727	-	-	5,000,000
WEDC Projects	\$ 20,269	\$ 2,802,744	\$ -	\$ 20,016,000	\$ 15,017,000

**052 - WEDC Project Fund
Expenditures**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Services					
3030 Attorney	\$ -	\$ -	\$ -	\$ -	\$ 200,000
3130 Consultant / Prof. Services	-	-	-	-	100,000
3670 Street Lights	-	-	-	-	20,000
3800 Econ. Development Promotions	-	-	-	-	100,000
Total Services	-	-	-	-	420,000
Capital Projects					
9100 Economic Development Initiatives	85,459	616,593	-	2,739,000	100,000
9200 Flyway Engineering	-	-	-	500,000	2,000,000
9300 Flyway Construction	-	-	-	-	8,000,000
9400 Land Purchase	-	-	-	20,000,000	-
Total Capital Projects	85,459	616,593	-	23,239,000	10,100,000
WEDC Projects	\$ 85,459	\$ 616,593	\$ -	\$ 23,239,000	\$ 10,520,000

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

Fiscal Year Ending September 30	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Budget 2022-2023
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 161,252	\$ 164,251	\$ 164,709	\$ 164,709	\$ 165,379
Revenues	968,743	960,502	715,594	713,164	2,292,514
Expenditures	(965,744)	(960,044)	(713,094)	(712,494)	(2,292,439)
Net Increase / (Decrease) in Fund Balance	2,999	458	2,500	670	75
Ending Restricted Fund Balance (Budget)	\$ 164,251	\$ 164,709	\$ 167,209	\$ 165,379	\$ 165,454



**057 - WEDC Debt Service Fund
Revenues**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Miscellaneous Income					
6050 Interest Income	\$ 2,793	\$ 52	\$ 2,500	\$ 70	\$ 75
Total Miscellaneous Income	2,793	52	2,500	70	75
Other Financing Sources					
8100 Operating Transfers In	965,950	960,450	713,094	713,094	2,292,439
Total Other Financing Sources	965,950	960,450	713,094	713,094	2,292,439
WEDC Debt Service	\$ 968,743	\$ 960,502	\$ 715,594	\$ 713,164	\$ 2,292,514

**057 - WEDC Debt Service Fund
Expenditures**

Object Description	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Estimate 2021-2022	Budget 2022-2023
Services					
3080 Financial	\$ 800	\$ 600	\$ 1,000	\$ 400	\$ 1,600
Total Services	800	600	1,000	400	1,600
Debt Service					
5014 Principal - 2015 S/T Rev Ref	525,000	480,000	-	-	-
5017 Principal - 2017 S/T Rev	100,000	155,000	405,000	405,000	425,000
5018 Principal - 2022 S/T Rev	-	-	-	-	640,000
5514 Interest - 2015 S/T Rev Ref	20,100	9,600	-	-	-
5517 Interest - 2017 S/T Rev	319,844	314,844	307,094	307,094	286,844
5518 Interest - 2022 S/T Rev	-	-	-	-	938,995
Total Debt Service	964,944	959,444	712,094	712,094	2,290,839
WEDC Debt Service	\$ 965,744	\$ 960,044	\$ 713,094	\$ 712,494	\$ 2,292,439

WEDC Debt Service Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2022				\$ 27,750,000
2022-2023	2,290,839	1,065,000	1,225,839	26,685,000
2023-2024	2,296,263	1,080,000	1,216,263	25,605,000
2024-2025	2,297,263	1,135,000	1,162,263	24,470,000
2025-2026	2,300,213	1,190,000	1,110,213	23,280,000
2026-2027	2,300,613	1,245,000	1,055,613	22,035,000
2027-2028	2,298,463	1,300,000	998,463	20,735,000
2028-2029	2,299,063	1,355,000	944,063	19,380,000
2029-2030	2,297,213	1,410,000	887,213	17,970,000
2030-2031	2,296,513	1,470,000	826,513	16,500,000
2031-2032	2,293,163	1,530,000	763,163	14,970,000
2032-2033	2,296,332	1,600,000	696,332	13,370,000
2033-2034	2,295,557	1,670,000	625,557	11,700,000
2034-2035	2,295,857	1,745,000	550,857	9,955,000
2035-2036	2,296,857	1,825,000	471,857	8,130,000
2036-2037	1,584,169	1,195,000	389,169	6,935,000
2037-2038	1,584,419	1,255,000	329,419	5,680,000
2038-2039	1,581,669	1,315,000	266,669	4,365,000
2039-2040	1,584,275	1,385,000	199,275	2,980,000
2040-2041	1,583,294	1,455,000	128,294	1,525,000
2041-2042	1,586,000	1,525,000	61,000	-
Grand Total	\$ 41,658,035	\$ 27,750,000	\$ 13,908,035	\$ -

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>
9/30/2022				\$ 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	\$ 9,975,017	\$ 7,750,000	\$ 2,225,017	\$ -

WEDC Debt Service Fund

WEDC Sales Tax Revenue Bonds, Series 2022

Bond Amount	\$20,000,000
Date of Issue	9/15/2022
Interest Rate	4.76%
Date of Maturity	9/1/2042

Purpose: Proceeds from the sale of the Bonds will be used to (i) purchase +/- 45 acres of land for future development, and (ii) pay the costs of issuing relating to the Bonds.

	Payment	Principal	Interest	Principal Balance
9/30/2022				\$ 20,000,000
2022-2023	1,578,995	640,000	938,995	19,360,000
2023-2024	1,585,669	635,000	950,669	18,725,000
2024-2025	1,583,919	665,000	918,919	18,060,000
2025-2026	1,585,669	700,000	885,669	17,360,000
2026-2027	1,585,669	735,000	850,669	16,625,000
2027-2028	1,583,919	770,000	813,919	15,855,000
2028-2029	1,585,419	810,000	775,419	15,045,000
2029-2030	1,584,919	850,000	734,919	14,195,000
2030-2031	1,582,419	890,000	692,419	13,305,000
2031-2032	1,582,919	935,000	647,919	12,370,000
2032-2033	1,586,169	985,000	601,169	11,385,000
2033-2034	1,581,919	1,030,000	551,919	10,355,000
2034-2035	1,585,419	1,085,000	500,419	9,270,000
2035-2036	1,586,169	1,140,000	446,169	8,130,000
2036-2037	1,584,169	1,195,000	389,169	6,935,000
2037-2038	1,584,419	1,255,000	329,419	5,680,000
2038-2039	1,581,669	1,315,000	266,669	4,365,000
2039-2040	1,584,275	1,385,000	199,275	2,980,000
2040-2041	1,583,294	1,455,000	128,294	1,525,000
2041-2042	1,586,000	1,525,000	61,000	-
Total	\$ 31,683,018	\$ 20,000,000	\$ 11,683,018	\$ -



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
3020 Network Nodes Fee	
3050 Construction Permit	Fees for building, electrical, and sign construction
3100 Fire Protection Permit	Fees for review of fire protection systems for new construction & remodeling
3150 Food Dealer / Health Permit	Fees for food dealer and health permits
3200 Mixed Beverage Permit	Annual permit for businesses selling mixed beverages in the City
3250 Mobile Home Permit	Annual permit for mobile homes located in the City
3300 Video Game Permit	Annual permit for video game machines located in the City
3345 Ambulance Permits	
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
5075 Agreement - Lakeview	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
5096 Agreement - Nassau Bay EMS	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	CAD Support Services	Maintenance agreement for support software

Services (3000)

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

Debt Service (5000)

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

Capital Outlay (7000)

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

Transfers (8000)

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

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Tax Year	2016	2017	2018	2019	2020	2020
Tax Rate ¹	0.28450	0.31725	0.34794	0.36200	0.37357	0.39334
Total Tax Levy and Adjustments	5,478,511	6,313,283	7,064,283	7,972,115	8,625,175	9,365,610
Collections within the Fiscal Year of the Levy ²	5,533,548	6,342,680	7,087,461	8,013,501	8,695,181	9,295,978
Collections as Percentage of Current Levy and Adjustments	101.00%	100.47%	100.33%	100.52%	100.81%	99.26%
Outstanding Delinquent Taxes	3,525	5,825	93,507	34,583	18,682	69,632
O/S Delinquent Taxes as Percentage of Current Levy and Adjustments	0.06%	0.09%	1.32%	0.43%	0.22%	0.74%
Collections in Subsequent Years	(58,561)	(35,223)	(116,685)	(75,969)	(88,687)	-
Total Collections to Date	5,474,987	6,307,457	6,970,776	7,937,532	8,606,494	9,295,978
Total Collections as Percentage of Total Tax Levy and Adjustments	99.94%	99.91%	98.68%	99.57%	99.78%	99.26%

Notes

¹ Tax rates are per \$100 of assessed value.

² Collections exceeding the total tax levy and adjustments may reflect adjustments to assessed values in subsequent years.

Principal Property Taxpayers

Property Taxpayer	Type of Property	2022 Rank	2022-23 Assessed Value ¹	% of Assessed Value	2013 Rank	2013-14 Assessed Value ¹	% of Assessed Value
Clear Lake Regional Med Ctr	Hospital	1	\$ 192,196,464	6.9%	1	\$ 112,229,844	7.2%
HC200 Blossom Street LLC	Hospital	2	109,892,614	4.0%			
Exxon Mobil Corp	Utility	3	62,937,453	2.3%			
BR Everwood DST	Apartments	4	61,242,386	2.2%			
BR Edgewater DST	Apartments	5	56,391,189	2.0%			
CHCA Clear Lake LP	Hospital	6	55,103,070	2.0%			
S2 Hidden Lake LP	Apartments	7	50,725,557	1.8%			
Palomar Apartments LLC	Apartments	8	49,754,425	1.8%			
Marquis Clear Lake Apartments LP	Apartments	9	48,575,746	1.8%	4	32,150,000	2.1%
KRCX WRI Holdings LLC	Apartments	10	45,801,481	1.7%			
Villas at Edgewater Holdings	Apartments				2	38,813,491	2.5%
GCCFC 2007-GG9 Webster Retail LLC	Comm. Shopping Ctr				3	32,300,000	2.1%
GE Healthcare REIT Mointain Plains	Medical Office				5	26,521,253	1.7%
Inland American Webster Clear Lake LP	Apartments				6	24,129,560	1.5%
Bay Area Hospital Property Company LLC	Hospital				7	23,976,691	1.5%
US Housing Partners VIII LP	Apartments				8	23,669,284	1.5%
MPT Clear Lake	Hospital				9	21,520,276	1.4%
Clear Lake Center LP	Comm. Shopping Ctr				10	21,382,610	1.4%
Subtotal			\$ 732,620,385	26.4%		\$ 356,693,009	22.8%
Other Taxpayers			2,037,775,778	73.6%		1,207,289,597	77.2%
Total			\$ 2,770,396,163	100.0%		\$ 1,563,982,606	100.0%

Source: Harris County Tax Assessor-Collector

Notes

¹ Values taken from Certified Tax Roll

Principal Sales Tax Remitters

Sales Tax Remitter	2021 Rank	2012 Rank
American Furniture Warehouse Co. ⁽¹⁾	1	
Costco Wholesale Corporation ⁽¹⁾	2	
Exxonmobil Pipeline Company	3	8
Academy Ltd.	4	2
Star Furniture Company LLC	5	3
Pappa's Restaurants Inc.	6	7
Floor and Décor Outlets of American Inc. ⁽¹⁾	7	
At Home Stores LLC	8	14
Hobby Lobby Stores Inc.	9	12
The Terminix International Company LP	10	
Bed Bath & Beyond Inc.	11	4
Exclusive Furniture Webster Corp ⁽¹⁾	12	
Sterling Inc.	13	13
Nordstrom Inc. ⁽¹⁾	14	
Pooches of Webster Inc. ⁽¹⁾	15	
Fry's Electronics ⁽²⁾		1
Ashley Furniture		5
Cinemark USA		6
Burlington Coat Factory		9
Conn's Appliances		10
Critical Infrastructure Solutions		11
Top Gun Security		15

Source: State Comptroller's Office

Notes:

⁽¹⁾ This sales tax remitter was not located in the City in 2012.

⁽²⁾ This sales tax remitter is not located in the City in 2021.

Demographics

Land size 6.64 sq. miles
 Webster population est. 12,499
 Number of households 5,334
 Population by age

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

Median age - 30.5
 Average household size - 2.07
 2022 est annual household income - \$53,339

Labor Force

Employment by occupation

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

Financial Status

City Bond Rating:
 "AA+" from Standard and Poors
 Fiscal Year 2022-23 assessed

property value totals:	\$ 2,850,090,679
2022-23 net taxable value:	\$ 2,770,396,163

Annual FY 2021-22 sales

tax revenue:	\$ 21,363,000
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Projected FY 2022-23 sales

tax revenue:	\$ 22,431,153
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Adopted 2022 City property

tax rate:	\$ 0.36475
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8.25% Total sales tax rate

- 6.25% State
- 2.50% City

Major Employers

Academy Sports & Outdoors
 ARI-Armaturen
 Costco
 HCA Houston Healthcare Clear Lake
 Houston Physicians' Hospital
 KBR
 Kindred Hospital
 Leidos
 Olympus
 United Fire Group
 UTMB Clear Lake

Predominant Business Categories

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

Education

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

Quality of Life

Median home value	\$ 238,398
Average home sale list price	\$ 296,966
Average rent (3 bedroom home)	\$ 2,046

Cost of Living Index

(US avg = 100)

	<u>Index</u>
New York	237.6
Washington, DC	153.4
Los Angeles	152.5
Miami	122.4
Sugar Land	113.3
Atlanta	109.4
Friendswood	107.5
Chicago	107.4
Pearland	104.2
Dallas	101.0
U.S.	100.0
League City	99.8
Houston	95.5
Galveston	93.7
Webster	93.9
La Porte	93.5

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
La Porte	26.9
Dallas	26.8
U.S.	26.4
Atlanta	26.3
Webster	22.8
Galveston	20.6

Climate

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

Recreation

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

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., Comcast, 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

ACFR	Annual Comprehensive 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

