

# ANNUAL BUDGET



Fiscal Year 2023-2024  
City of Webster, Texas

# City of Webster, Texas

## Fiscal Year 2023-2024

### Budget Cover Page

### September 19, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$98,057 which is a 0.99 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 \$116,361.

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

<b>FOR:</b>	Donna Rogers, Mayor	Jennifer Heidt
	Bill Jones	Chris Vaughan
	Beverly Gaines, Mayor Pro-Tem	Edward Lapeyre
	Martin Graves	

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

### Property Tax Rate Comparison

	<b>2022-2023</b>	<b>2023-2024</b>
Property Tax Rate:	\$0.36475/100	\$0.33394/100
No New Revenue Tax Rate:	\$0.34674/100	\$0.31105/100
No New Revenue Maint. & Operations Tax Rate:	\$0.23917/100	\$0.22197/100
Voter Approval Tax Rate:	\$0.36481/100	\$0.33394/100
Debt Rate:	\$0.10522/100	\$0.09566/100

Total debt obligation for City of Webster, Texas secured by property taxes:  
\$18,195,000

# CITY OF WEBSTER, TEXAS ANNUAL BUDGET

FISCAL YEAR  
OCTOBER 1, 2023 – SEPTEMBER 30, 2024

## **ADOPTED**

ON  
SEPTEMBER 19, 2023

### 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 revenue from property taxes than last year's budget by an amount of \$98,057 which is a 0.99 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 \$116,361.

CITY OF WEBSTER, TEXAS  
CITY OFFICIALS

Prepared By:

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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](http://www.cityofwebster.com)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Webster  
Texas**

For the Fiscal Year Beginning

**October 01, 2022**

*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 - 214)**

#### 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 216 – 242)**

This section presents the City’s plan for development for Fiscal Years 2024 - 2028. 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 243 –255)**

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 257 - 273)**

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

Honorable Mayor and Council:

August 1, 2023

I am pleased to present to you the proposed 2023-2024 Annual Budget for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024.

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 2023-2024 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 2023-2024 for all funds totals \$83,610,059. This includes \$35,276,572 in the General Fund and \$10,059,148 in the Utility Fund.

As reported by the Harris Central Appraisal District, the preliminary estimated certified appraised taxable value totals \$3,078,109,898, which is an increase of \$526,571,127 or 20.64% over last year's valuation of \$2,551,538,771. Of this increase, \$34,042,138 is new value added to the tax roll.

The preliminary "no new revenue" tax rate for this budget year is calculated at 0.31402 cents per hundred, a decrease of 0.05073 cents per hundred, or 13.91% from the current year tax rate of 0.36475 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 (2022-2023) of 0.36475 includes a Maintenance & Operations (M&O) tax rate of 0.25953, and a debt tax rate of 0.10522.

The proposed 2023-2024 tax rate of 0.33730 cents per hundred reflects a Maintenance and Operations tax rate of 0.24066, and a debt tax rate of 0.09664.

(Final tax and valuation calculations are pending release of this information by the Harris Central Appraisal District.)

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.
- A 5% cost of living increase for all city employees and scheduled step increases as per the adopted step pay plan for uniformed Police and Fire personnel.
- The major medical insurance plan with Blue Cross reflects an increase of 1.92% over current rates with the same policy provisions, which is an increase of \$49,834. Blue Cross is also providing a lump sum premium credit of \$125,000, resulting in a net annual expense reduction of \$75,166 or decrease of 2.74%.

Although the proposed General Fund budget anticipates the use of approximately \$4.1 million of current fund balance, this amount includes several one-time capital expenses including:

- \$1,390,000 for Civic Center/Recreation Building repairs and renovations
- \$563,000 for new HVAC controls in multiple facilities
- \$350,000 for a new Public Works equipment storage shed
- \$469,000 for the replacement of Fire Station #1 bay doors
- \$660,000 for the construction of a public safety training tower facility

Other major General Fund expenditures planned for in this budget include:

- \$145,000 for City Hall renovations and security improvements
- \$300,000 for tree replacement on Medical Center Blvd and Bay Area Blvd
- \$350,000 for new ballfield light fixtures at Texas Ave Park
- \$160,000 for repairs and improvements at Texas Ave Park, Green Acres Park, and Walnut Park

Major expenditures budgeted in the Utility Fund include:

- \$1,555,318 for Utility Fund debt service
- \$336,390 for Lift Station 14 force main engineering
- \$220,000 for Clarifier #1 rehabilitation engineering

- \$230,000 for TCEQ lead and copper service line inventory
- \$350,000 for a new Public Works equipment storage shed
- \$200,000 for Plumley Water Plant booster pump and motor replacement
- \$340,000 for wet well rehabilitation at Lift Stations 3 and 6, and Waste Water Treatment Plant
- \$80,000 for fence replacements at Lift Stations 3, 4, 8, and 16
- \$90,000 for control panel upgrades at Lift Stations 1, 8, and 12
- \$140,000 for SCADA improvements at 14 lift stations
- \$75,000 for Blossom Street insertion valves

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.

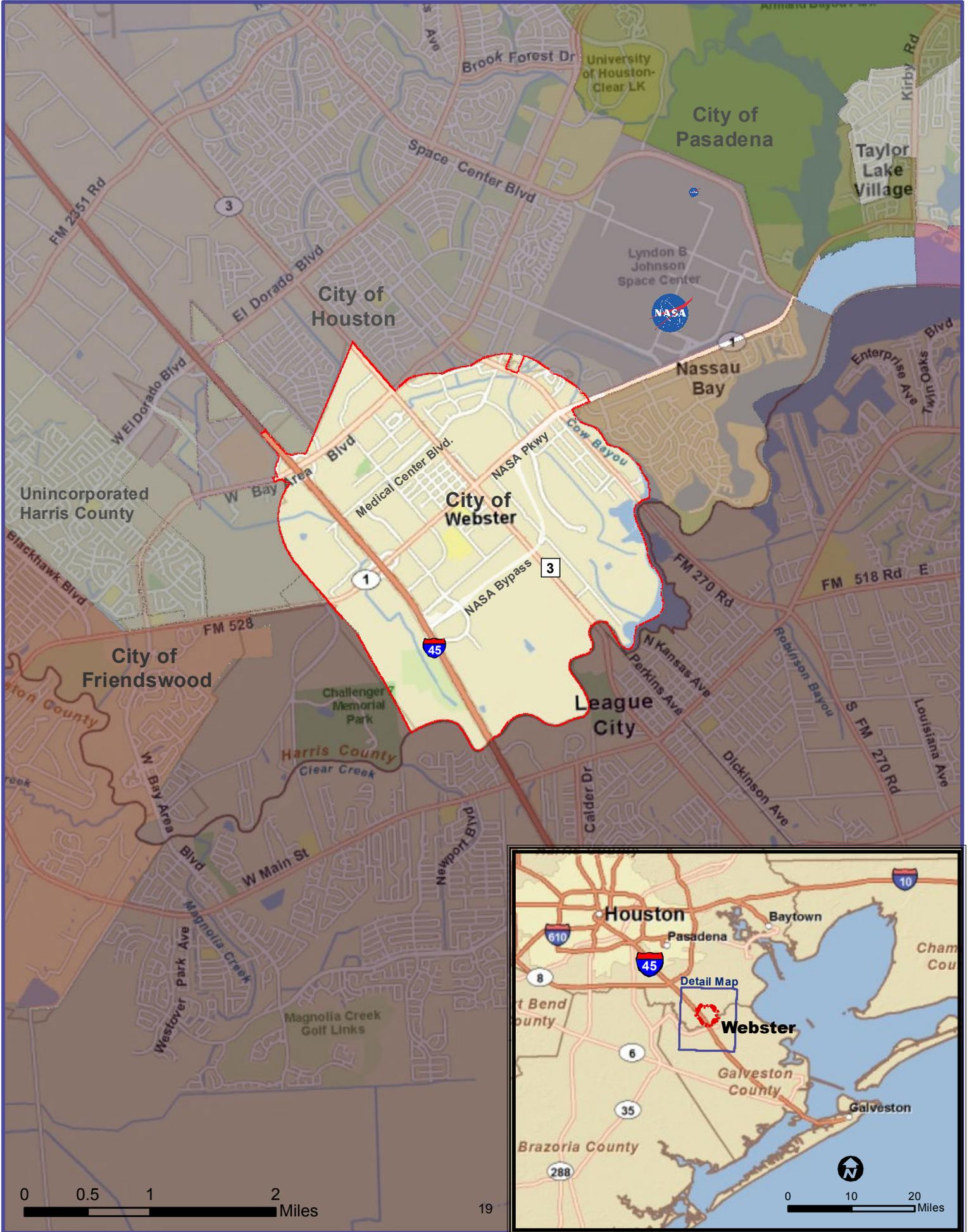
Webster has had its share of tragic events and setbacks. Only a few houses remained standing after the great 1900 hurricane, which killed thousands in Galveston. About half of Webster's population left after the storm. Just when Webster began prospering again, an early, severe freeze decimated the local 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-one 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
<b>GOAL 4.1: Redevelop NASA Parkway and ensure the City of Webster establishes a mixed-use pedestrian-friendly corridor.</b>				
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
<b>GOAL 4.2: Encourage the redevelopment and rehabilitation of older properties within the City.</b>				
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
<b>GOAL 4.3: Resolve non-conforming properties and uses within the City when appropriate.</b>				
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
<b>GOAL 4.4: Ensure large parcels within the City are developed in a way to maximize development opportunities.</b>				
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
<b>GOAL 4.5: Foster an increasing amount of single-family residences within the City.</b>				
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
<b>GOAL 4.6: Preserve the integrity of existing neighborhoods to ensure quality residential areas.</b>				
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
<b>GOAL 4.7: Provide a variety of recreation opportunities to meet the current and future needs of Webster's residents.</b>				
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
<b>GOAL 4.8: Conserve and protect valued natural resources and ensure development is compatible with the natural environment.</b>				
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		
<b>GOAL 5.1 – Mobility: Establish a hierarchy of thoroughfare classifications that facilitate the safe and convenient flow of traffic throughout the community.</b>				
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
<b>GOAL 5.2 – Multi-Modal Transportation: Promote alternative modes of transportation and related facilities, including pedestrian and bicycle routes.</b>				
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
<b>GOAL 5.3 – Branding and Beautification: Plan for the increasing demand for transportation facilities while preserving and enhancing the attractiveness of the environment.</b>				
1	Plan and acquire right-of-way for thoroughfares to include open space areas, buffer zones, and aesthetic enhancements.	X	X	
<b>GOAL 5.4 – Recreation and Health: Provide shared-use paths that incorporate the natural environment with overlooks, nature information, and natural plantings.</b>				
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	
<b>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.</b>				
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
<b>GOAL 6.1: Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines.</b>				
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
<b>GOAL 6.2: Improve corridors and gateways into and throughout the community to promote strong branding and first impressions.</b>				
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
<b>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.</b>				
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
<b>GOAL 6.4: Revitalize antiquated commercial areas of the City.</b>				
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
<b>GOAL 7.1: Prevent, control, and reduce crime.</b>				
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
<b>GOAL 7.2: Collaborate with citizens, businesses, and other stakeholders to prevent crime.</b>				
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
<b>GOAL 7.3: Ensure adequate police facilities exist for supporting a highly effective police department.</b>				
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
<b>GOAL 7.4: Maintain a high level of service.</b>				
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
<b>GOAL 7.5: Maintain and replace apparatus as needed to ensure Webster is able to meet service demand.</b>				
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
<b>GOAL 7.6: Deliver an effective level of service.</b>				
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
<b>GOAL 7.7: Achieve and implement an effective plan for emergency management.</b>				
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
<b>Goal 7.8 maintain a strong, fiscally sustainable organization</b>				
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 (April)

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

### Budget Planning Session (May 30)

The City Manager and Department Directors hold a budget planning session with City Council to discuss the economic condition of the City. An overview of each department's future needs is presented and direction is received from Council. All documentation used in the budget development process is distributed.

### Budget Requests Submitted & Reviewed (May - June)

The deadline for division budgets to be submitted is May 31, 2023. Finance staff reviews the departmental requests prior to submitting them to the City Manager.

### Preliminary Tax Rolls Received (July 25)

Preliminary estimated certified appraisal rolls are received from the Harris Central Appraisal District showing taxable values of \$3,078,109,898 in 2023.

### Budget Review Sessions with City Manager (July)

Staff meets with the Finance Division and the 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 2023-24 Proposed Budget is Filed with City Secretary (August 1)

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 \$83,610,059 (including interfund transfers) and a proposed total tax rate of \$0.33730 per \$100 of valuation based upon preliminary tax data.

### Council Budget Work Sessions (August 22)

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 (August 29)

Certified and uncertified appraisal rolls are received from the Harris Central Appraisal District. The 2023 total taxable value is determined to be \$3,109,639,837. 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 \$0.31105 per \$100 valuation and the voter approval tax rate is calculated to be \$0.33394 per \$100 valuation.

### Public Hearing Held on Proposed Budget (September 19)

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 2023-2024 Annual Budget (September 19)**

Council approves an ordinance adopting the budget for the fiscal year beginning on October 1, 2023 with total appropriations of \$83,233,894.

### **Public Hearing Held on Proposed Tax Rate (October 17)**

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 tax rate.

### **Council Adopts a Tax Rate (October 17)**

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 \$0.23828 per \$100 valuation and a debt service tax rate of \$0.09566 per \$100 valuation.

### **FY 2023-24 Annual Budget is Published (November)**

The Finance Division prepares the final budget document. The document is published on the City's website. 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 on one reading.

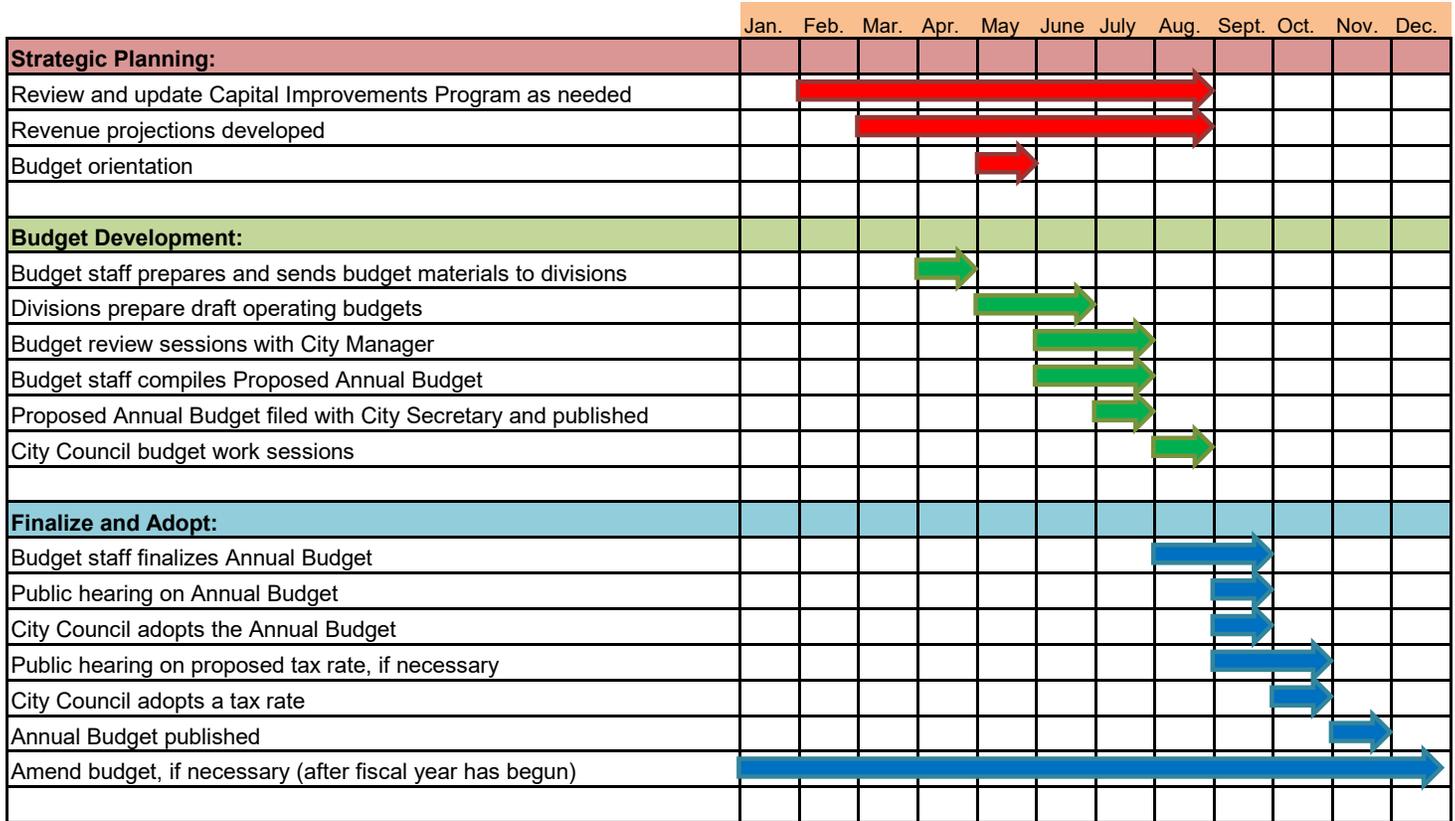
*Supplemental Appropriations:* If, during the fiscal year, the City Manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the Council may make supplemental appropriations for the year up to the amount of such excess.

*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 2023-2024 Budget.



### Fund Structure / Overview

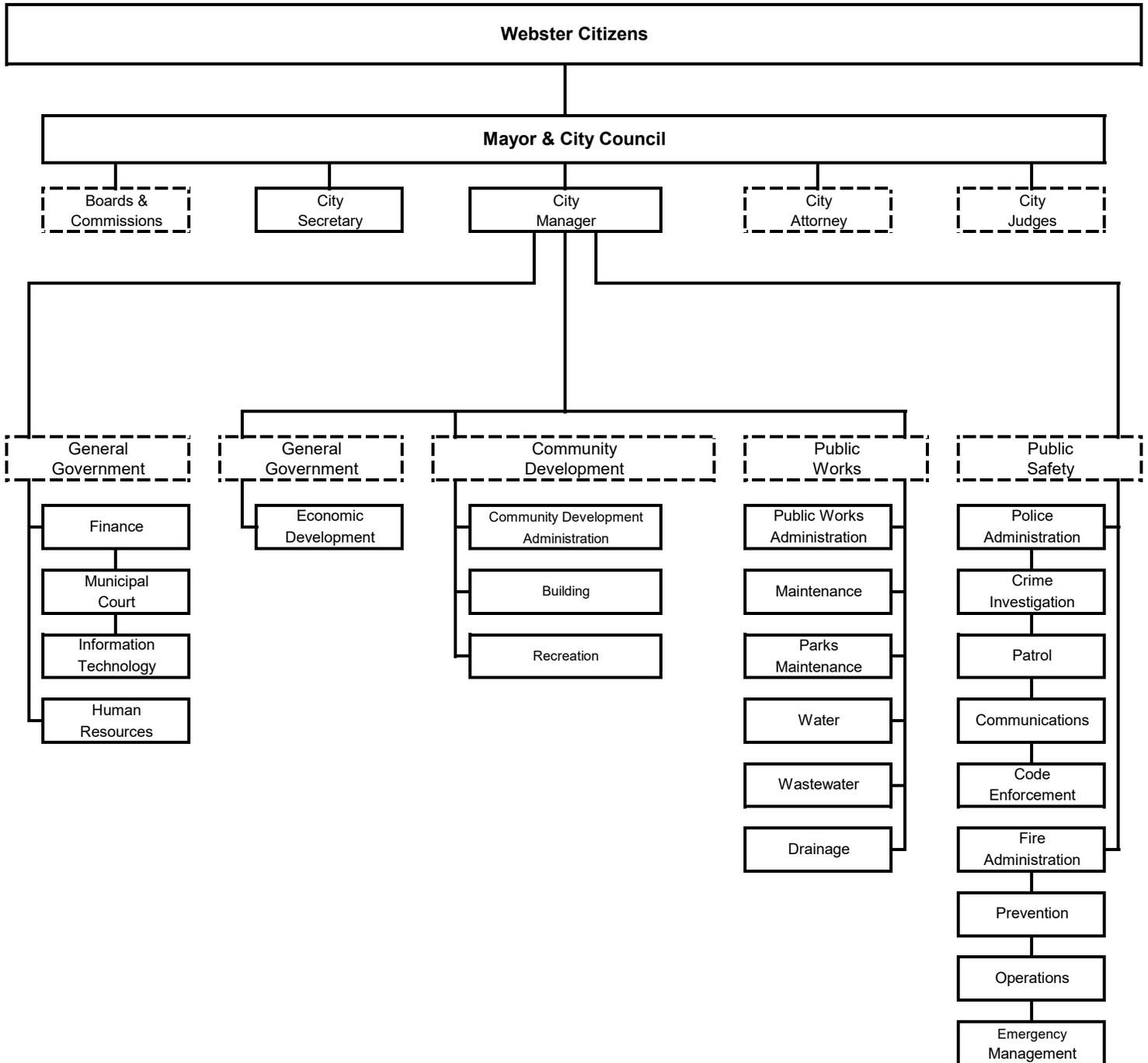
<b>Total Budget - All Funds</b>			<b>\$ 83,233,894</b>
	Governmental Funds		
	General Fund		\$ 35,000,407
	Debt Service Funds		
	General Debt Service Fund		\$ 2,874,950
	Special Revenue Funds		
	Hotel Occupancy Tax Fund		\$ 7,349,400
	Municipal Court Fund		\$ 58,806
	Public Safety Fund		\$ 81,325
	Grant Fund		\$ 3,236,338
	PEG Channel Fund		\$ -
	Proprietary Funds		
	Enterprise Funds		
	Utility Fund		\$ 9,709,148
	Utility Debt Service Reserve Fund		\$ -
	Utility Interest & Sinking Fund		\$ 1,555,318
	Internal Service Funds		
	Equipment Replacement Fund		\$ 1,071,995
	Information Technology Fund		\$ 1,318,941
	Employee Benefits Trust Fund		\$ 2,821,950
	Component Unit		
	Webster Economic Development Corporation Fund		\$ 15,973,922
	WEDC Debt Service Fund		\$ 2,181,394

**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.

## City of Webster Organization Chart

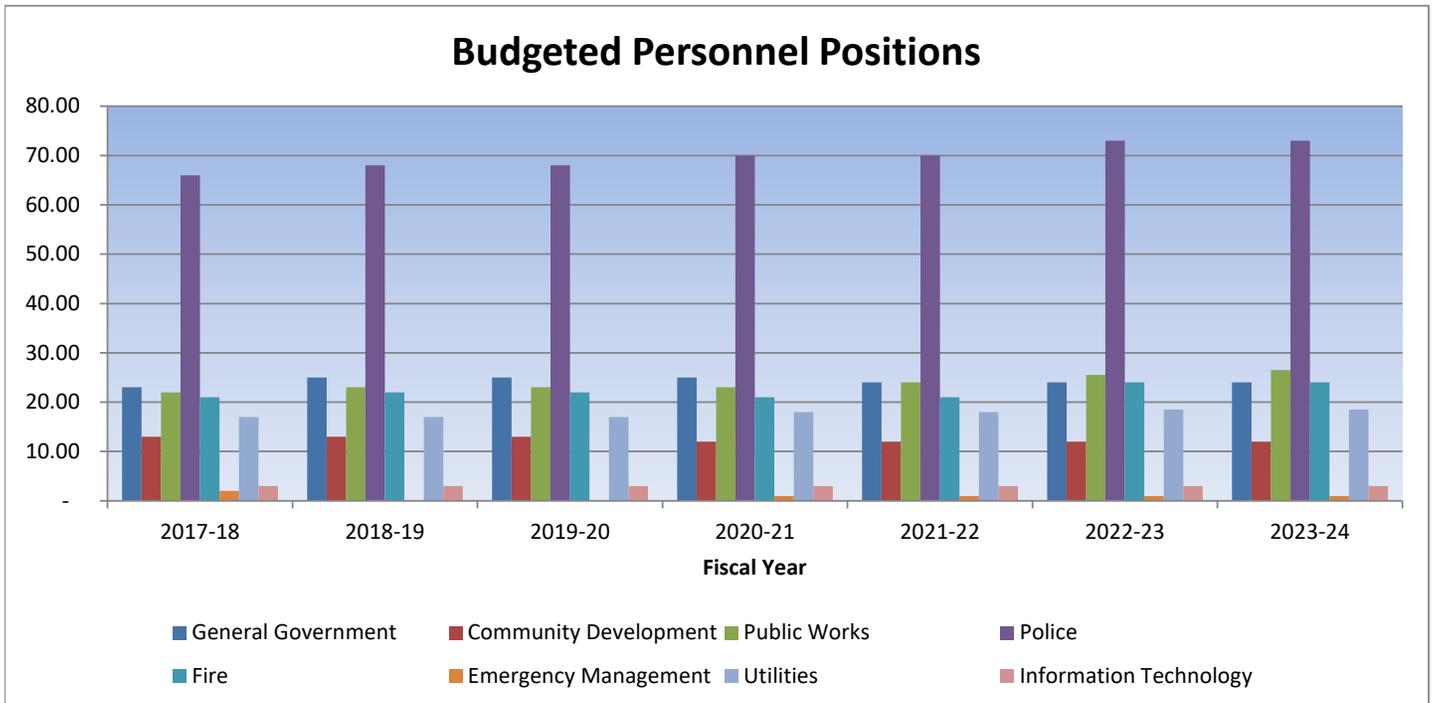


### Budgeted Personnel Positions

<u>Function</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>2023-24</u>
General Government	23.00	25.00	25.00	25.00	24.00	24.00	24.00
Community Development	13.00	13.00	13.00	12.00	12.00	12.00	12.00
Public Works	22.00	23.00	23.00	23.00	24.00	25.50	26.50
Police	66.00	68.00	68.00	70.00	70.00	73.00	73.00
Fire	21.00	22.00	22.00	21.00	21.00	24.00	24.00
Emergency Management	2.00	-	-	1.00	1.00	1.00	1.00
Utilities	17.00	17.00	17.00	18.00	18.00	18.50	18.50
Information Technology	3.00	3.00	3.00	3.00	3.00	3.00	3.00

<b>Total</b>	<b>167.00</b>	<b>171.00</b>	<b>171.00</b>	<b>173.00</b>	<b>173.00</b>	<b>181.00</b>	<b>182.00</b>
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Note:  
Positions are shown as full-time equivalent (FTE)



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

	Fiscal Year						
	<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>2023-24</u>
<b><u>General Fund</u></b>							
General Government							
City Secretary	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City Manager	1.00	3.00	3.00	3.00	2.00	2.00	2.00
Finance	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Municipal Court	5.00	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	6.00	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	6.00	6.00	6.00	6.00	7.50	8.50
Maintenance	10.00	10.00	10.00	10.00	11.00	11.00	11.00
Parks Maintenance	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Police							
Administration	8.00	8.00	9.00	8.00	8.00	8.00	8.00
Crime Investigation	7.00	7.00	7.00	7.00	7.00	7.00	11.00
Patrol	36.00	36.00	36.00	37.00	37.00	40.00	36.00
Communications	15.00	17.00	16.00	16.00	16.00	16.00	16.00
Code Enforcement	-	-	-	2.00	2.00	2.00	2.00
Fire							
Administration	-	-	-	-	-	3.00	3.00
Prevention	5.00	7.00	7.00	6.00	6.00	3.00	3.00
Operations	16.00	15.00	15.00	15.00	15.00	18.00	18.00
Emergency Management	2.00	-	-	1.00	1.00	1.00	1.00
<b>General Fund Total</b>	<b>147.00</b>	<b>151.00</b>	<b>151.00</b>	<b>152.00</b>	<b>152.00</b>	<b>159.50</b>	<b>160.50</b>
<b><u>Utility Fund</u></b>							
Water	8.50	8.50	8.50	8.50	8.50	8.75	8.75
Wastewater	6.50	6.50	6.50	6.50	6.50	6.75	6.75
Drainage	2.00	2.00	2.00	3.00	3.00	3.00	3.00
<b>Utility Fund Total</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.50</b>	<b>18.50</b>
<b><u>Information Technology Fund</u></b>							
Information Technology	3.00	3.00	3.00	3.00	3.00	3.00	3.00
<b>Information Technology Fund Total</b>	<b>3.00</b>						
<b>Total City Positions (FTE)</b>	<b>167.00</b>	<b>171.00</b>	<b>171.00</b>	<b>173.00</b>	<b>173.00</b>	<b>181.00</b>	<b>182.00</b>

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 2023 - 2024**

	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy <sup>2</sup>	Municipal Court	Public Safety <sup>3</sup>	Grant <sup>3</sup>	PEG Channel <sup>2</sup>
Fund Balance at 9/30/2022	\$ 22,963,371	\$ 677,775	\$ 9,721,371	\$ 282,048	\$ 244,528	\$ 2,843,045	\$ 352,739
Estimated Fund Balance							
Revenue <sup>1</sup>	30,507,605	2,828,797	2,386,140	126,850	37,923	89,000	22,400
Expenditures	(29,045,611)	(2,864,875)	(3,296,317)	(66,433)	(16,760)	(4,000)	-
Subtotal	1,461,994	(36,078)	(910,177)	60,417	21,163	85,000	22,400
<b>Estimated at 9/30/2023</b>	<b>\$ 24,425,365</b>	<b>\$ 641,696</b>	<b>\$ 8,811,194</b>	<b>\$ 342,465</b>	<b>\$ 265,691</b>	<b>\$ 2,928,045</b>	<b>\$ 375,139</b>
<b>% Change from Prior Year</b>	<b>6.4%</b>	<b>-5.3%</b>	<b>-9.4%</b>	<b>21.4%</b>	<b>8.7%</b>	<b>3.0%</b>	<b>6.4%</b>
Projected Fund Balance							
Revenue <sup>1</sup>	31,195,738	2,923,040	3,554,000	127,850	71,384	3,251,338	20,000
Expenditures	(35,000,407)	(2,874,950)	(7,349,400)	(58,806)	(81,325)	(3,236,338)	-
Subtotal	(3,804,669)	48,090	(3,795,400)	69,044	(9,941)	15,000	20,000
<b>Budgeted at 9/30/2024</b>	<b>\$ 20,620,696</b>	<b>\$ 689,786</b>	<b>\$ 5,015,794</b>	<b>\$ 411,509</b>	<b>\$ 255,750</b>	<b>\$ 2,943,045</b>	<b>\$ 395,139</b>
<b>% Change from Prior Year</b>	<b>-15.6%</b>	<b>7.5%</b>	<b>-43.1%</b>	<b>20.2%</b>	<b>-3.7%</b>	<b>0.5%</b>	<b>5.3%</b>

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> The restricted nature of these funds generally cause revenue to significantly exceed expenditures.

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

<sup>4</sup> The percentage change is due to the low level of reserves carried in this fund.

<sup>5</sup> Includes WEDC Operating and Project Fund.

Enterprise Funds			Internal Service Funds			Component Unit		Total All Funds
Utility Fund	Utility Debt Svc Reserve <sup>4</sup>	Utility Int & Sinking <sup>4</sup>	Equipment Replacement	Information Technology	Employee Benefit Trust <sup>4</sup>	WEDC Fund <sup>5</sup>	WEDC Debt Service	
\$ 6,946,079	\$ 593,446	\$ 209,707	\$ 4,487,048	\$ 462,936	\$ 93	\$ 13,634,622	\$ 167,613	\$ 63,586,421
7,976,882	26,290	1,596,863	1,137,405	817,750	2,771,950	22,624,385	2,324,764	75,275,004
(7,243,696)	(619,736)	(1,551,593)	(1,468,697)	(1,013,877)	(2,771,940)	(14,931,489)	(2,185,744)	(67,080,768)
733,186	(593,446)	45,270	(331,292)	(196,127)	10	7,692,896	139,020	8,194,236
<b>\$ 7,679,265</b>	<b>\$ -</b>	<b>\$ 254,977</b>	<b>\$ 4,155,756</b>	<b>\$ 266,809</b>	<b>\$ 103</b>	<b>\$ 21,327,518</b>	<b>\$ 306,633</b>	<b>\$ 71,780,657</b>
<b>10.6%</b>	<b>-100.0%</b>	<b>21.6%</b>	<b>-7.4%</b>	<b>-42.4%</b>	<b>10.8%</b>	<b>56.4%</b>	<b>82.9%</b>	<b>12.9%</b>
7,782,836	-	1,555,318	1,074,030	1,318,200	2,821,950	11,427,327	2,106,214	69,229,224
(9,709,148)	-	(1,555,318)	(1,071,995)	(1,318,941)	(2,821,950)	(15,973,922)	(2,181,394)	(83,233,894)
(1,926,312)	-	-	2,035	(741)	-	(4,546,595)	(75,180)	(14,004,670)
<b>\$ 5,752,953</b>	<b>\$ -</b>	<b>\$ 254,977</b>	<b>\$ 4,157,791</b>	<b>\$ 266,068</b>	<b>\$ 103</b>	<b>\$ 16,780,923</b>	<b>\$ 231,453</b>	<b>\$ 57,775,987</b>
<b>-25.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>-0.3%</b>	<b>0.0%</b>	<b>-21.3%</b>	<b>-24.5%</b>	<b>-19.5%</b>

**City of Webster, Texas  
Budget Summary  
Budget Year 2023 - 2024**

Revenues	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	Grant	PEG Channel
Property Taxes	\$ 7,083,463	\$ 2,880,340	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	17,420,820						
Franchise & Local Taxes	1,851,940		3,140,000				20,000
Permit Fees	625,815						
Court Fines & Fees	989,000			118,850			
Charges for Service	374,115						
Miscellaneous Income	1,000,785	42,700	414,000	9,000	71,384		
Intergovernmental						3,251,338	
Other Financing Sources							
<b>Total Revenue before Transfers</b>	<b>29,345,938</b>	<b>2,923,040</b>	<b>3,554,000</b>	<b>127,850</b>	<b>71,384</b>	<b>3,251,338</b>	<b>20,000</b>
Transfers from Other Funds	1,849,800						
<b>Total Revenue</b>	<b>31,195,738</b>	<b>2,923,040</b>	<b>3,554,000</b>	<b>127,850</b>	<b>71,384</b>	<b>3,251,338</b>	<b>20,000</b>
<b>Expenditures</b>							
Personnel	\$ 20,150,066	\$ -	\$ -	\$ 35,654	\$ -	\$ -	\$ -
Supplies	1,259,848		10,000	3,000	45,075		
Maintenance	3,035,540						
Services	6,423,978	2,000	4,928,600	11,152	36,250	4,000	
Debt Service		2,872,950					
Capital Outlay	3,413,275		2,000,000			3,232,338	
Other Financing Uses							
<b>Total Expenditures before Transfers</b>	<b>34,282,707</b>	<b>2,874,950</b>	<b>6,938,600</b>	<b>49,806</b>	<b>81,325</b>	<b>3,236,338</b>	<b>-</b>
Transfers to Other Funds	717,700		410,800	9,000			
<b>Total Expenditures</b>	<b>35,000,407</b>	<b>2,874,950</b>	<b>7,349,400</b>	<b>58,806</b>	<b>81,325</b>	<b>3,236,338</b>	<b>-</b>
<b>Revenue Over / (Under) Expenditures</b>	<b>\$ (3,804,669)</b>	<b>\$ 48,090</b>	<b>\$ (3,795,400)</b>	<b>\$ 69,044</b>	<b>\$ (9,941)</b>	<b>\$ 15,000</b>	<b>\$ 20,000</b>

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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,963,803
						5,845,027		23,265,847
								5,011,940
								625,815
								1,107,850
7,284,361				1,304,000	2,821,950			11,784,426
498,475			211,000	14,200		5,582,300	32,325	7,876,168
								3,251,338
								-
<b>7,782,836</b>	-	-	<b>211,000</b>	<b>1,318,200</b>	<b>2,821,950</b>	<b>11,427,327</b>	<b>32,325</b>	<b>62,887,187</b>
		1,555,318	863,030				2,073,889	6,342,037
<b>7,782,836</b>	-	<b>1,555,318</b>	<b>1,074,030</b>	<b>1,318,200</b>	<b>2,821,950</b>	<b>11,427,327</b>	<b>2,106,214</b>	<b>69,229,224</b>
\$ 1,840,119	\$ -	\$ -	\$ -	\$ 370,785	\$ -	\$ -	\$ -	\$ 22,396,624
1,164,545				16,473		3,400		2,502,341
2,136,300				425,514		35,000		5,632,354
1,869,436		2,000		317,069	2,821,950	1,331,633	1,600	17,749,668
-		1,553,318					2,179,794	6,606,062
251,000			1,071,995	186,200		11,600,000		21,754,808
								-
<b>7,261,400</b>	-	<b>1,555,318</b>	<b>1,071,995</b>	<b>1,316,041</b>	<b>2,821,950</b>	<b>12,970,033</b>	<b>2,181,394</b>	<b>76,641,857</b>
2,447,748				2,900		3,003,889		6,592,037
<b>9,709,148</b>	-	<b>1,555,318</b>	<b>1,071,995</b>	<b>1,318,941</b>	<b>2,821,950</b>	<b>15,973,922</b>	<b>2,181,394</b>	<b>83,233,894</b>
<b>\$ (1,926,312)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,035</b>	<b>\$ (741)</b>	<b>\$ -</b>	<b>\$ (4,546,595)</b>	<b>\$ (75,180)</b>	<b>\$ (14,004,670)</b>

**City of Webster, Texas  
Budget Summary History (All Funds) <sup>1</sup>  
Fiscal Years 2021 - 2024**

	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024
<b>Resources</b>				
Property Taxes	\$ 8,642,260	\$ 9,641,032	\$ 9,965,745	\$ 9,963,803
Sales Taxes	16,100,000	19,339,189	22,431,153	23,265,847
Franchise & Local Taxes	3,211,880	3,184,504	3,459,065	5,011,940
Permit Fees	533,700	562,117	617,105	625,815
Court Fines & Fees	743,010	453,952	770,500	1,107,850
Charges for Service	10,078,870	10,244,508	10,678,539	11,784,426
Miscellaneous Income	554,490	371,342	10,369,475	7,876,168
Intergovernmental	-	4,000	4,000	3,251,338
Other Financing Sources	965,050	25,375	-	-
<b>Total Resources before Transfers</b>	<b>40,829,260</b>	<b>43,826,019</b>	<b>58,295,582</b>	<b>62,887,187</b>
Transfers from Other Funds	3,702,700	4,409,276	11,295,512	6,342,037
<b>Total Resources</b>	<b>44,531,960</b>	<b>48,235,295</b>	<b>69,591,094</b>	<b>69,229,224</b>
<b>Expenditures</b>				
Personnel	19,613,860	19,862,019	21,195,793	22,396,624
Supplies	1,720,240	2,194,254	2,385,183	2,502,341
Maintenance	2,194,500	3,408,839	4,658,535	5,632,354
Services	11,320,700	10,766,840	11,321,913	17,749,668
Debt Service	4,225,760	5,331,551	6,705,731	6,606,062
Capital Outlay	118,500	1,229,568	15,160,928	21,754,808
<b>Total Expenditures before Transfers</b>	<b>39,193,560</b>	<b>42,793,071</b>	<b>61,428,083</b>	<b>76,641,857</b>
Transfers to Other Funds	3,702,700	4,409,276	11,295,512	6,592,037
<b>Total Expenditures</b>	<b>42,896,260</b>	<b>47,202,347</b>	<b>72,723,595</b>	<b>83,233,894</b>
<b>Resources Over / (Under) Expenditures</b>	<b>\$ 1,635,700</b>	<b>\$ 1,032,948</b>	<b>\$ (3,132,501)</b>	<b>\$ (14,004,670)</b>

<sup>1</sup> 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 2023-2024 includes:

\$250,000 transfer from Utility Fund to Water/Wastewater Projects Fund

**City of Webster, Texas**  
**Comparative Schedule of City-Wide Resources and Expenditures (All Funds) <sup>1</sup>**  
**Fiscal Years 2021 - 2024**

	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023 <sup>2</sup>	Estimate 2022-2023 <sup>2</sup>	Budget 2023-2024 <sup>2</sup>
<b>Beginning Fund Balance (GAAP)</b>	<b>\$ 44,887,291</b>	<b>\$ 57,739,948</b>	<b>\$ 64,614,705</b>	<b>\$ 64,614,705</b>	<b>\$ 72,808,941</b>
<b>Resources</b>					
General Fund	\$ 26,185,863	\$ 28,488,155	\$ 29,207,572	\$ 30,507,605	\$ 31,195,738
General Debt Service Fund	2,724,397	2,920,032	2,873,447	2,828,797	2,923,040
Hotel Occupancy Tax Fund	1,590,132	1,924,322	1,660,000	2,386,140	3,554,000
Court Special Revenue Fund	47,053	81,784	81,750	126,850	127,850
Public Safety Special Rev Fund	59,668	20,757	15,625	37,923	71,384
Grant Fund	3,510	-	6,304	89,000	3,251,338
PEG Channel Fund	26,449	25,511	26,000	22,400	20,000
Utility Fund	6,663,238	6,954,771	6,880,278	7,976,882	7,782,836
Utility Debt Service Reserve Fund	596,221	(1,941)	-	26,290	-
Utility Interest & Sinking Fund	506,880	1,702,206	1,554,667	1,596,863	1,555,318
Equipment Replacement Fund	99,366	852,303	914,405	1,137,405	1,074,030
Information Technology Fund	732,638	755,786	803,650	817,750	1,318,200
Employee Benefits Trust Fund	2,351,228	2,524,142	2,637,398	2,771,950	2,821,950
WEDC Fund <sup>3</sup>	7,910,491	26,009,882	23,142,357	22,624,385	11,427,327
WEDC Debt Service Fund	960,502	715,398	2,292,514	2,324,764	2,106,214
<b>Total Resources</b>	<b>50,457,636</b>	<b>72,973,107</b>	<b>72,095,967</b>	<b>75,275,004</b>	<b>69,229,224</b>
<b>Expenditures</b>					
General Fund	22,122,501	25,285,244	30,375,295	29,045,611	35,000,407
General Debt Service Fund	2,762,870	2,839,520	2,865,825	2,864,875	2,874,950
Hotel Occupancy Tax Fund	488,170	532,652	3,305,884	3,296,317	7,349,400
Court Special Revenue Fund	29,042	31,726	73,725	66,433	58,806
Public Safety Special Rev Fund	60,978	26,651	46,000	16,760	81,325
Grant Fund	3,354	-	2,841,396	4,000	3,236,338
PEG Channel Fund	-	-	-	-	-
Utility Fund	5,896,058	5,831,783	7,295,552	7,243,696	9,709,148
Utility Debt Service Reserve Fund	-	1,191,662	595,540	619,736	-
Utility Interest & Sinking Fund	505,363	1,535,687	1,554,368	1,551,593	1,555,318
Equipment Replacement Fund	127,333	786,777	1,579,223	1,468,697	1,071,995
Information Technology Fund	718,663	662,282	1,049,853	1,013,877	1,318,941
Employee Benefits Trust Fund	2,351,223	2,524,136	2,637,388	2,771,940	2,821,950
WEDC Fund <sup>3</sup>	4,762,610	25,529,211	19,991,107	14,931,489	15,973,922
WEDC Debt Service Fund	960,044	712,494	2,292,439	2,185,744	2,181,394
<b>Total Expenditures</b>	<b>40,788,209</b>	<b>67,489,824</b>	<b>76,503,595</b>	<b>67,080,768</b>	<b>83,233,894</b>
<b>Resources Over / (Under) Expenditures</b>	<b>\$ 9,669,428</b>	<b>\$ 5,483,283</b>	<b>\$ (4,407,628)</b>	<b>\$ 8,194,236</b>	<b>\$ (14,004,670)</b>
Ending Fund Balance (Budget)	54,556,719	63,223,231	60,207,077	72,808,941	58,804,270
Adjustments <sup>4</sup>	3,183,230	1,391,474	-	-	-
<b>Ending Fund Balance (GAAP)</b>	<b>\$ 57,739,948</b>	<b>\$ 64,614,705</b>	<b>\$ 60,207,077</b>	<b>\$ 72,808,941</b>	<b>\$ 58,804,270</b>

<sup>1</sup> 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.

<sup>2</sup> Resources exclude the use of prior years' fund balance.

<sup>3</sup> The WEDC Fund balance reflects activity for both the Operating and Project funds.

<sup>4</sup> 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

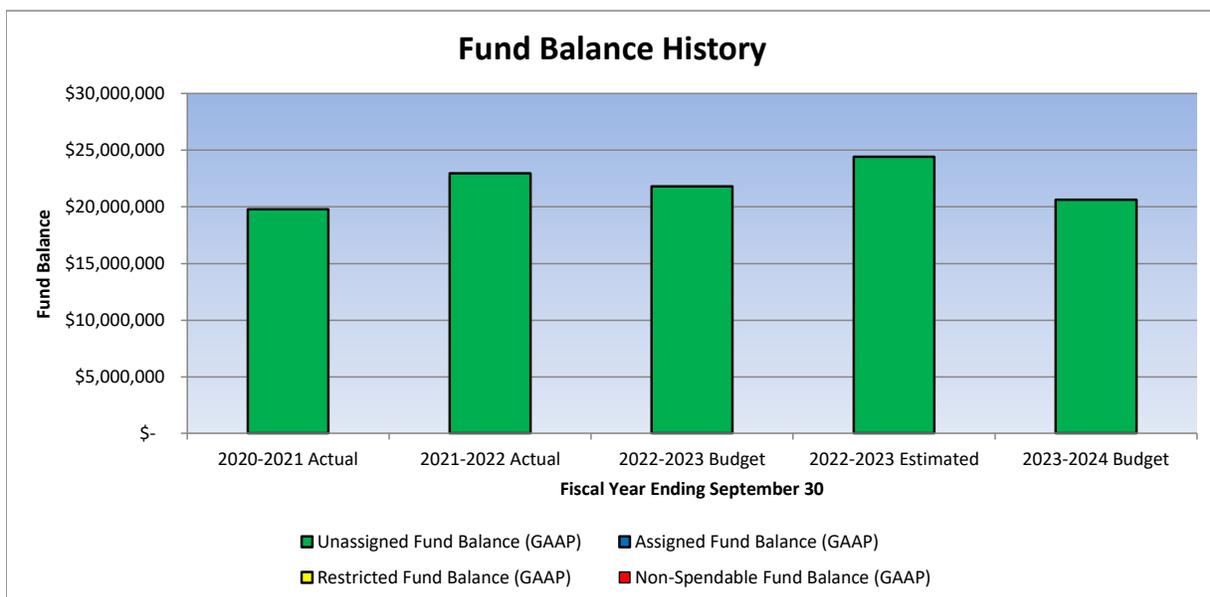
Divisions:	Public Works Administration
	Maintenance
	Parks Maintenance

### 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 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Budget Basis:</b>					
Beginning Fund Balance (GAAP)	\$ 15,097,253	\$ 19,776,690	\$ 22,963,372	\$ 22,963,372	\$ 24,425,365
<b>Revenues</b>					
Property	6,093,029	6,453,424	7,093,497	6,890,772	7,083,463
Sales	15,311,975	16,265,393	16,823,365	17,079,235	17,420,820
Franchise & Local	1,788,374	1,771,181	1,783,065	1,801,921	1,851,940
Total Taxes	23,193,378	24,489,998	25,699,927	25,771,928	26,356,223
Permit Fees	598,253	1,295,721	617,105	688,617	625,815
Court Fines and Fees	436,719	760,821	689,000	1,000,275	989,000
Charges for Service	304,228	371,567	380,240	409,078	374,115
Miscellaneous	222,331	223,069	237,300	1,053,707	1,000,785
Intergovernmental	121,004	19,477	-	-	-
Other Financing Sources	1,309,950	1,327,500	1,584,000	1,584,000	1,849,800
<b>Total Revenues</b>	<b>26,185,863</b>	<b>28,488,157</b>	<b>29,207,572</b>	<b>30,507,605</b>	<b>31,195,738</b>
<b>Recurring Expenditures by Type</b>					
Personnel Services	16,536,081	17,054,088	19,134,896	18,468,421	20,150,066
Supplies	704,412	1,237,653	1,261,123	1,164,593	1,259,848
Maintenance	1,100,393	2,047,418	2,462,173	2,287,837	3,035,540
Services	3,660,047	4,236,248	5,796,898	5,565,955	6,423,978
Total Operating	22,000,933	24,575,407	28,655,090	27,486,806	30,869,432
<b>Non-Recurring Expenditures</b>					
Capital Outlay	121,427	138,227	1,039,440	878,041	3,413,275
Transfers Out	156	571,507	680,765	680,765	717,700
Total Non-Recurring	121,583	709,734	1,720,205	1,558,806	4,130,975
<b>Total Expenditures</b>	<b>22,122,516</b>	<b>25,285,141</b>	<b>30,375,294</b>	<b>29,045,612</b>	<b>35,000,407</b>
Excess (Deficiency) of Revenues Over Expenditures	4,063,347	3,203,016	(1,167,722)	1,461,993	(3,804,669)
Budget to GAAP Adjustments	616,090	(16,333)	-	-	-
<b>Ending Fund Balance (Budget)</b>	<b>\$ 19,776,690</b>	<b>\$ 22,963,372</b>	<b>\$ 21,795,650</b>	<b>\$ 24,425,365</b>	<b>\$ 20,620,696</b>
<b>Days of Operating Expenditures</b>	<b>328</b>	<b>341</b>	<b>278</b>	<b>324</b>	<b>244</b>

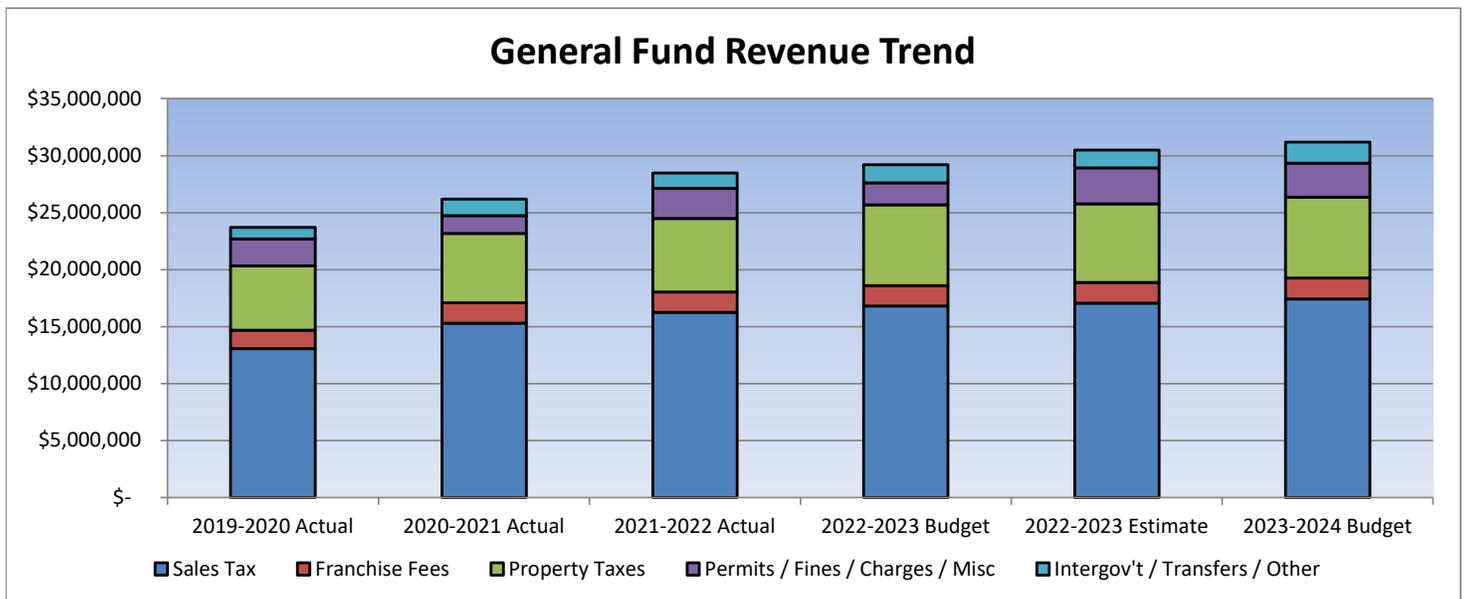


**General Fund Recap**

	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Budget 2022-2023</b>	<b>Estimate 2022-2023</b>	<b>Budget 2023-2024</b>
<b><u>Revenues</u></b>					
Property Taxes	\$ 6,093,029	\$ 6,453,424	\$ 7,093,497	\$ 6,890,772	\$ 7,083,463
Sales Tax	15,311,975	16,265,393	16,823,365	17,079,235	17,420,820
Franchise & Local Taxes	1,788,373	1,771,181	1,783,065	1,801,921	1,851,940
Permit Fees	598,253	1,295,721	617,105	688,617	625,815
Court Fines & Fees	436,719	760,821	689,000	1,000,275	989,000
Charges for Service	304,228	371,567	380,240	409,078	374,115
Miscellaneous Income	222,332	223,069	237,300	1,053,707	1,000,785
Intergovernmental	121,004	19,477	-	-	-
Other Financing Sources	1,309,950	1,327,500	1,584,000	1,584,000	1,849,800
<b>Total Revenue</b>	<b>26,185,863</b>	<b>28,488,157</b>	<b>29,207,572</b>	<b>30,507,605</b>	<b>31,195,738</b>
<b><u>Expenditures</u></b>					
General Government					
City Council	916,114	1,079,311	1,228,013	1,164,772	1,284,574
City Manager	678,321	490,393	516,840	510,316	543,458
Finance	1,560,323	1,762,269	1,849,994	1,762,711	2,016,812
Human Resources	484,593	527,145	572,404	561,352	594,432
Economic Development	439,539	727,646	698,633	672,682	772,842
Community Development	1,733,822	1,912,784	2,214,266	2,017,692	2,307,303
Public Works	3,433,051	4,212,970	5,982,630	5,678,982	7,884,837
Police	8,511,351	9,698,709	11,399,726	10,868,737	12,200,980
Fire	4,228,375	4,680,508	5,704,233	5,614,948	7,183,298
Emergency Management	137,027	193,407	208,555	193,420	211,871
<b>Total Expenditures</b>	<b>22,122,516</b>	<b>25,285,141</b>	<b>30,375,294</b>	<b>29,045,612</b>	<b>35,000,407</b>
<b>Increase / (Decrease) in Fund Balance</b>	<b>\$ 4,063,347</b>	<b>\$ 3,203,016</b>	<b>\$ (1,167,722)</b>	<b>\$ 1,461,993</b>	<b>\$ (3,804,669)</b>

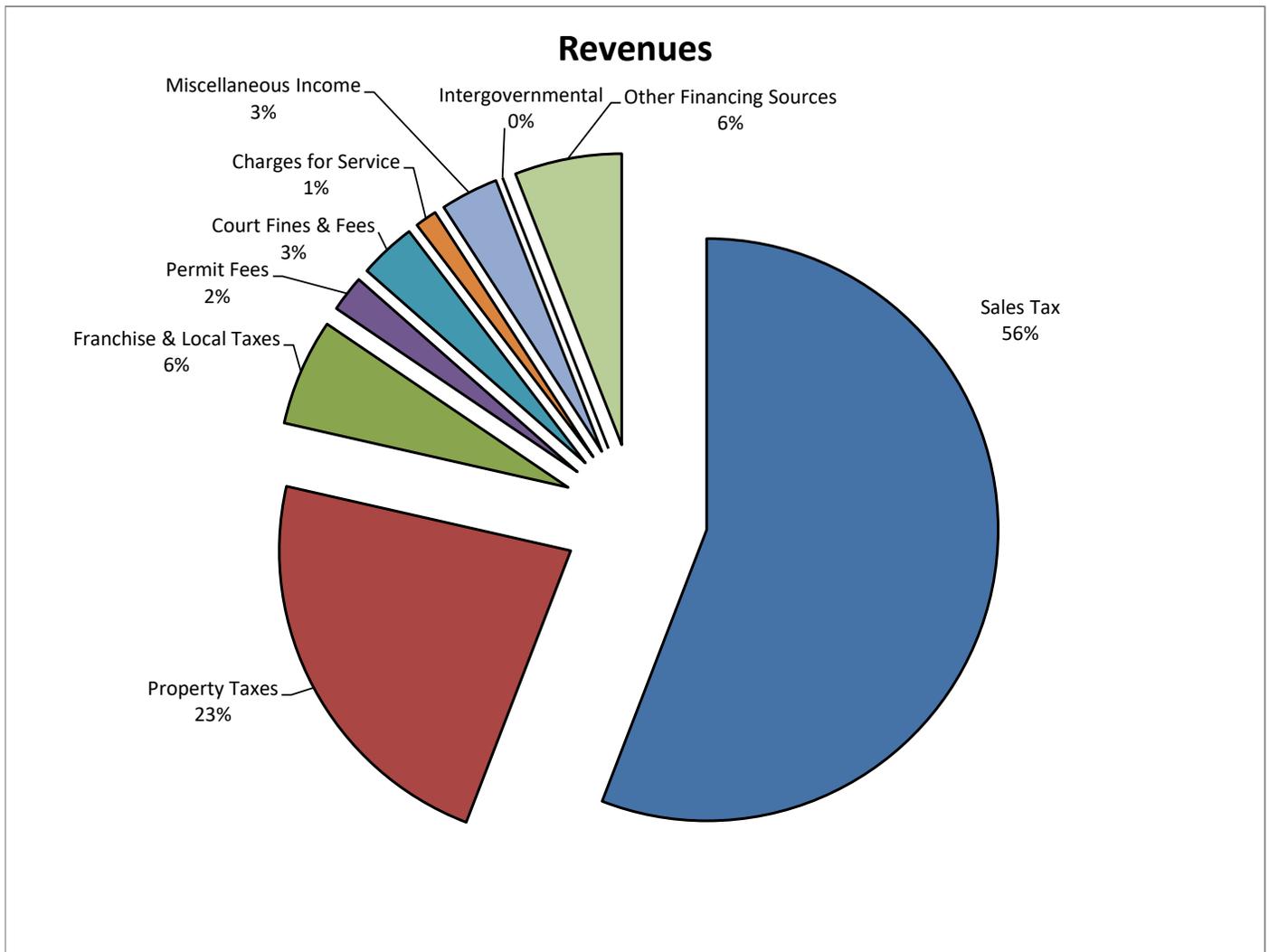
**General Fund Revenue Trend**

	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Budget 2022-2023</b>	<b>Estimate 2022-2023</b>	<b>Budget 2023-2024</b>
<b>Revenues</b>						
Sales Tax	\$ 13,086,731	\$ 15,311,975	\$ 16,265,939	\$ 16,823,365	\$ 17,079,235	\$ 17,420,820
Franchise Fees	1,616,075	1,788,374	1,770,635	1,783,065	1,801,921	1,851,940
Property Taxes	5,638,603	6,093,029	6,453,424	7,093,497	6,890,772	7,083,463
Permits / Fines / Charges / Misc	2,368,607	1,561,531	2,651,179	1,923,645	3,151,677	2,989,715
Intergov't / Transfers / Other	1,010,810	1,430,954	1,346,977	1,584,000	1,584,000	1,849,800
<b>Total Revenue</b>	<b>\$ 23,720,827</b>	<b>\$ 26,185,863</b>	<b>\$ 28,488,155</b>	<b>\$ 29,207,572</b>	<b>\$ 30,507,605</b>	<b>\$ 31,195,738</b>



### Distribution of General Fund Revenues

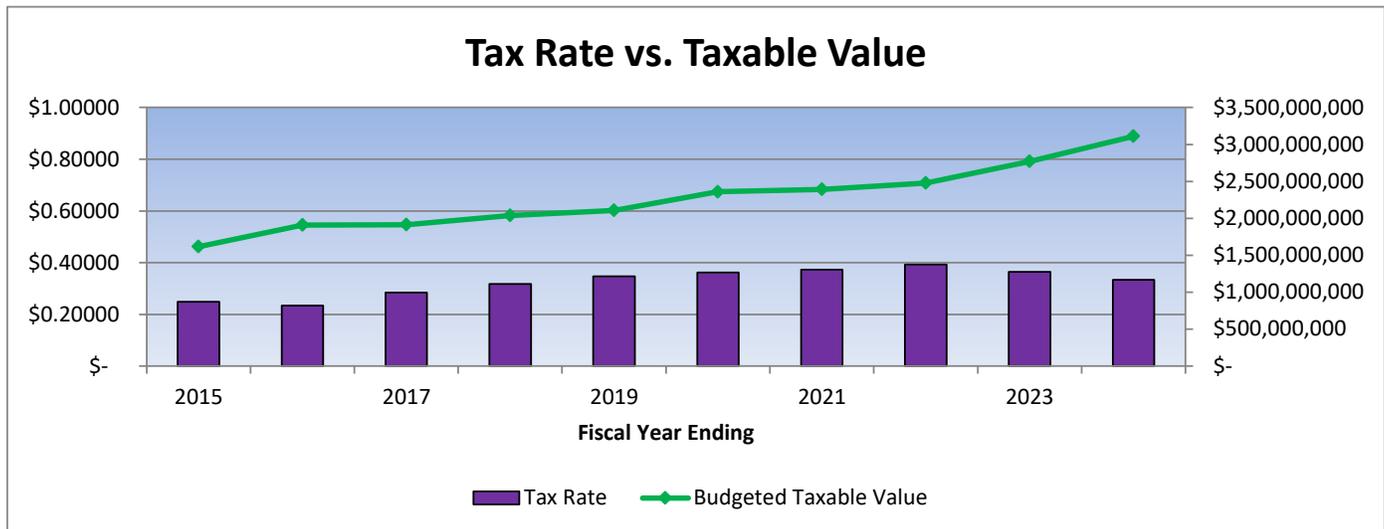
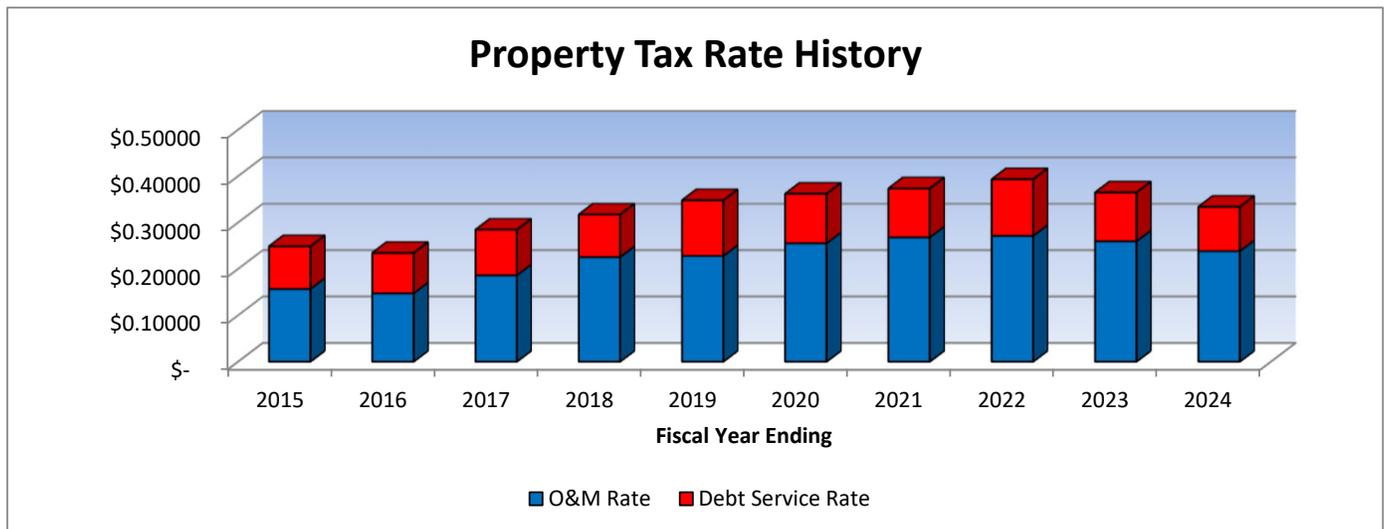
Sales Tax	\$ 17,420,820	55.8%
Property Taxes	7,083,463	22.7%
Franchise & Local Taxes	1,851,940	5.9%
Permit Fees	625,815	2.0%
Court Fines & Fees	989,000	3.2%
Charges for Service	374,115	1.2%
Miscellaneous Income	1,000,785	3.2%
Intergovernmental	-	0.0%
Other Financing Sources	1,849,800	5.9%
<b>Total</b>	<b>\$ 31,195,738</b>	<b>100.0%</b>





### Budgeted Property Tax History

Fiscal Year Ending	Operations O&M		Debt Service		Total Rate	Budgeted Taxable Value	Budgeted Total Levy
	\$ / \$100	Amount	\$ / \$100	Amount			
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
2024	0.23828	7,158,463	0.09566	2,873,840	0.33394	3,109,639,837	10,032,303



**Sales Tax:**

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

2023-24 Budget: \$17,420,820

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 56% of General Fund revenues and 34% 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.

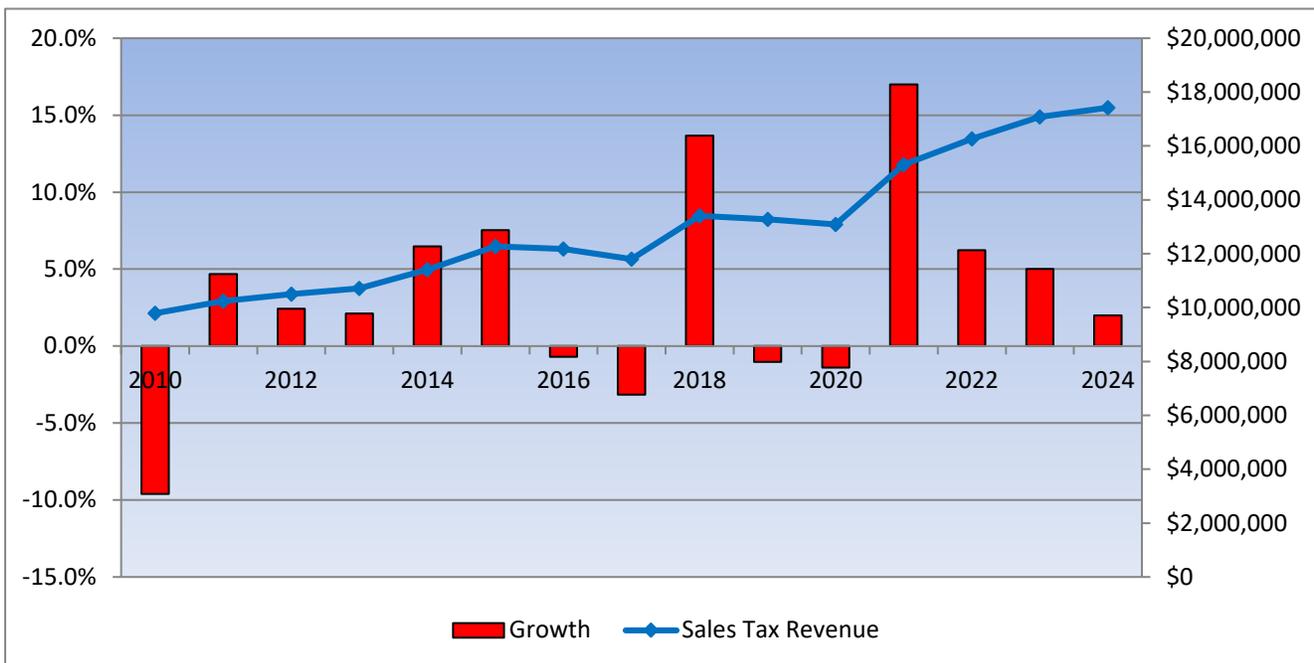
The local economy saw continued growth, as reflected in annual sales tax receipts. Annual sales tax revenues increased by 6% from FY 2020-21 to FY 2021-22. Current year (FY 2022-23) sales tax receipts are expected to outperform budgeted amounts by 2%. In this proposed budget (FY 2023-24), sales tax receipts are budgeted to increase a modest 2%, 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 <sup>1</sup>	Amount of Incr. / (Decr.)	% Incr. / (Decr.) Over Prior Year
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	16,265,939	953,964	6.2%
2023	17,079,235	813,296	5.0%
2024	17,420,820	341,585	2.0%

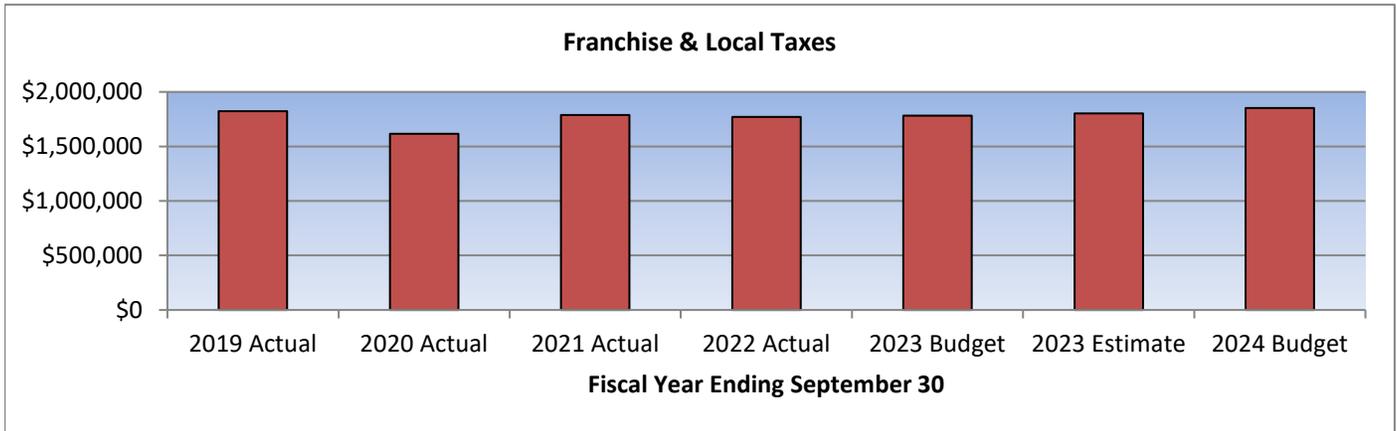
**Notes:** <sup>1</sup> Amounts shown reflect actual sales tax revenue collected in each fiscal year with the exception of 2023 and 2024 which reports estimated and budgeted amounts, respectively.



**Franchise & Local Taxes:**            2022-23 Budget: \$1,783,065

2023-24 Budget: \$1,851,940

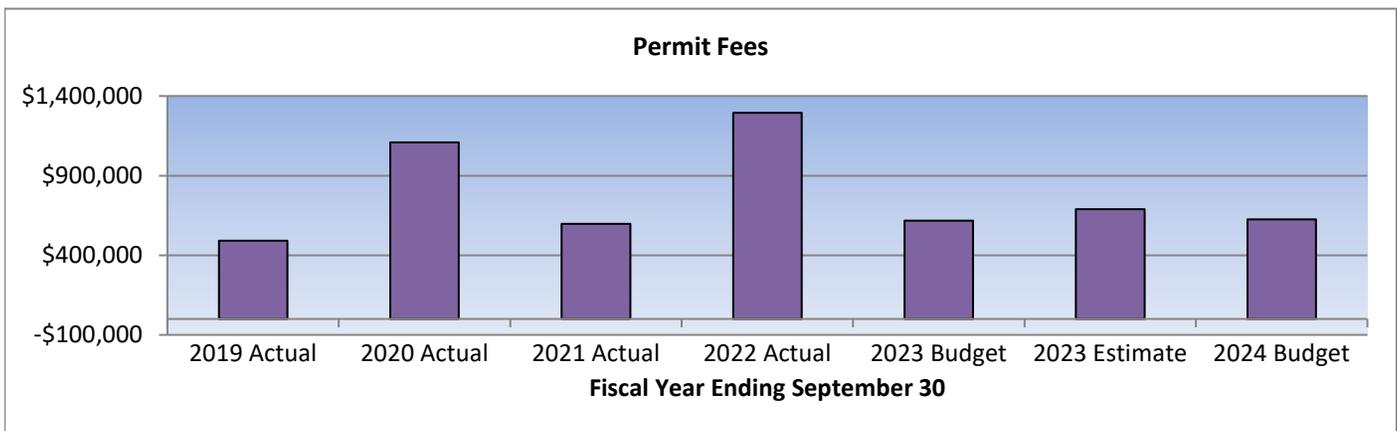
The City of Webster maintains non-exclusive franchise agreements with utility providers (electric, gas, phone and cable), which use the City's right-of-ways to provide their services. The utilities compensate the City for this privileged use through franchise taxes passed on to the users. Their fees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



**Permit Fees:**                            2022-23 Budget: \$617,105

2023-24 Budget: \$625,815

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 shown an upward trend 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.

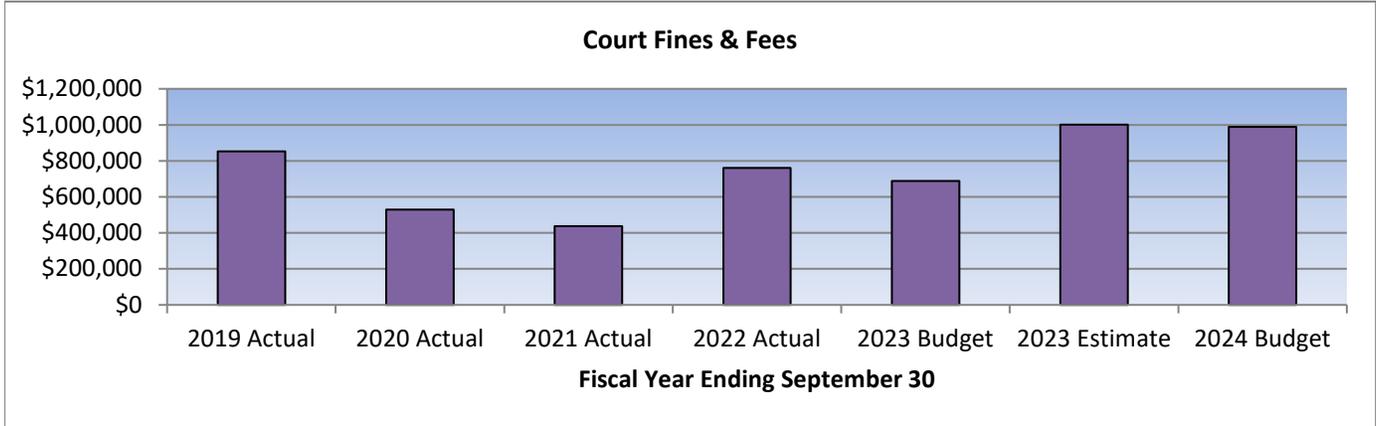


**Court Fines & Fees:**

2022-23 Budget: \$689,000

2023-24 Budget: \$989,000

Municipal court fines and fees are levied primarily for violations of local ordinances and traffic offenses. Activity in this revenue category has seen an increase since the decline during the pandemic and is expected to further grow.

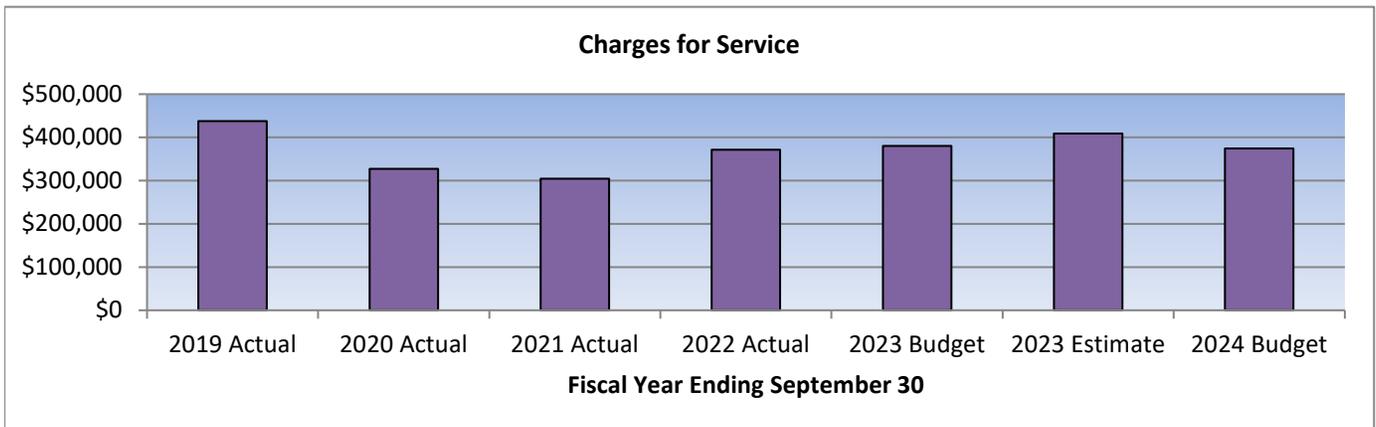


**Charges for Service:**

2022-23 Budget: \$380,240

2023-24 Budget: \$374,115

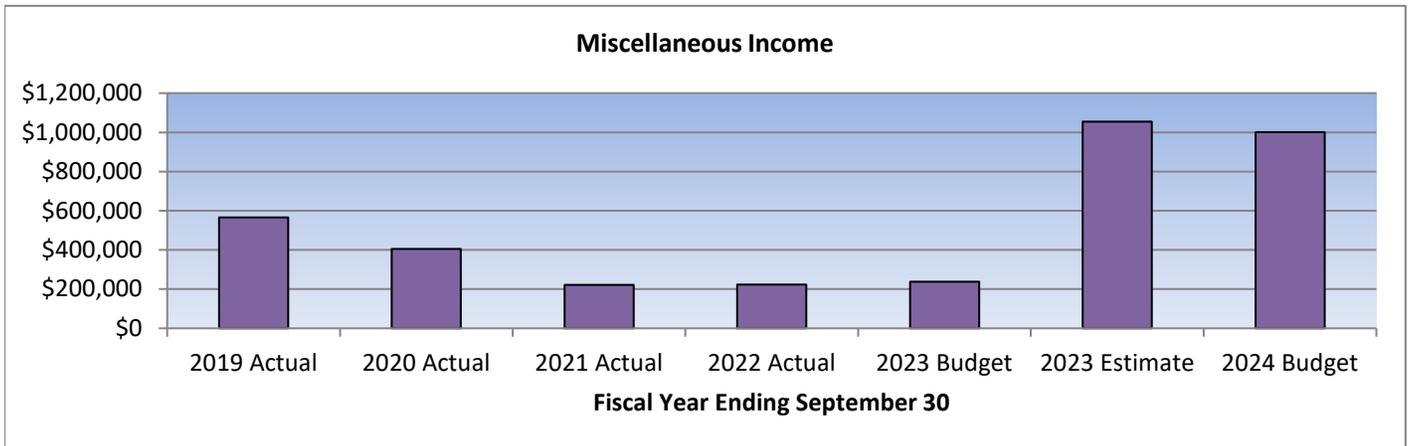
The main revenue in this category is the charge assessed for providing dispatching services to other jurisdictions which are made under inter-local agreements. The City estimates it will receive about \$298,550 for these services in FY 2023-24. Other revenues that fall into this category include charges for recreation programs, Civic Center rental fees, Recreation Hall rental fees, and park pavillion rental fees - a total of \$75,565 has been budgeted in fee revenue.



**Miscellaneous Income:**                    2022-23 Budget: \$237,300

2023-24 Budget: \$1,053,707

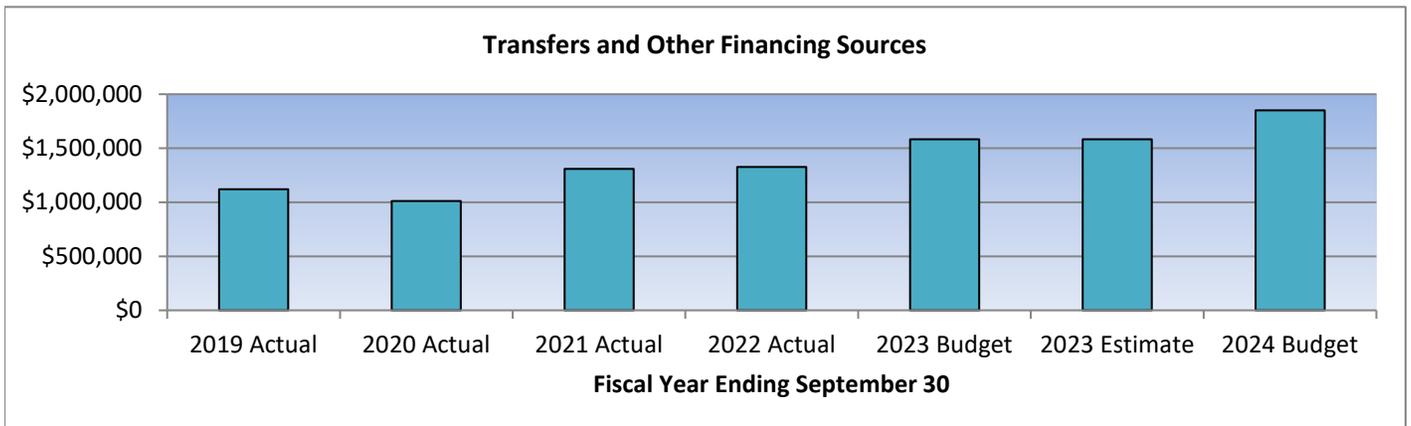
Miscellaneous income includes revenues that could not be classified elsewhere. This includes interest income, miscellaneous reimbursements, and refunds. Interest rates have increased significantly over the past year and the city has seen an increase of interest income. \$786,485 has been budgeted in FY 2023-24 for interest income. False alarm fees of \$22,500 are also recorded in this category.



**Other Financing Sources:**                    2022-23 Budget: \$1,584,000

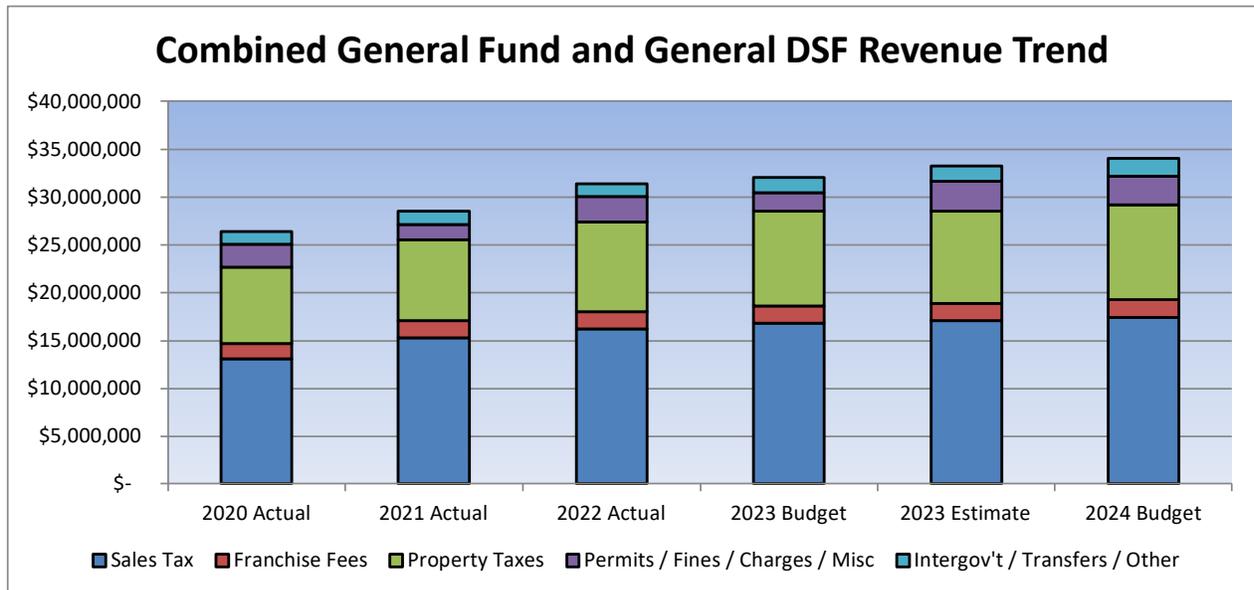
2023-24 Budget: \$1,849,800

This revenue category includes various interfund transfers. 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. The transfer from the HOT fund has increased over the past few years to cover increased administrative costs.



**Combined General Fund and General Debt Service Fund Revenue Trend**

	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Revenues</b>						
Sales Tax	\$ 13,086,731	\$ 15,311,975	\$ 16,265,939	\$ 16,823,365	\$ 17,079,235	\$ 17,420,820
Franchise Fees	1,616,076	1,788,374	1,770,636	1,783,065	1,801,921	1,851,940
Property Taxes	7,981,067	8,487,095	9,367,560	9,965,744	9,668,687	9,963,803
Permits / Fines / Charges / Misc	2,377,217	1,561,531	2,651,179	1,923,645	3,151,677	2,989,715
Intergov't / Transfers / Other <sup>1</sup>	1,340,840	1,430,954	1,346,977	1,584,000	1,584,000	1,849,800
<b>Total Revenue</b>	<b>\$ 26,401,931</b>	<b>\$ 28,579,929</b>	<b>\$ 31,402,291</b>	<b>\$ 32,079,819</b>	<b>\$ 33,285,520</b>	<b>\$ 34,076,078</b>



**001 - General Fund  
Revenues**

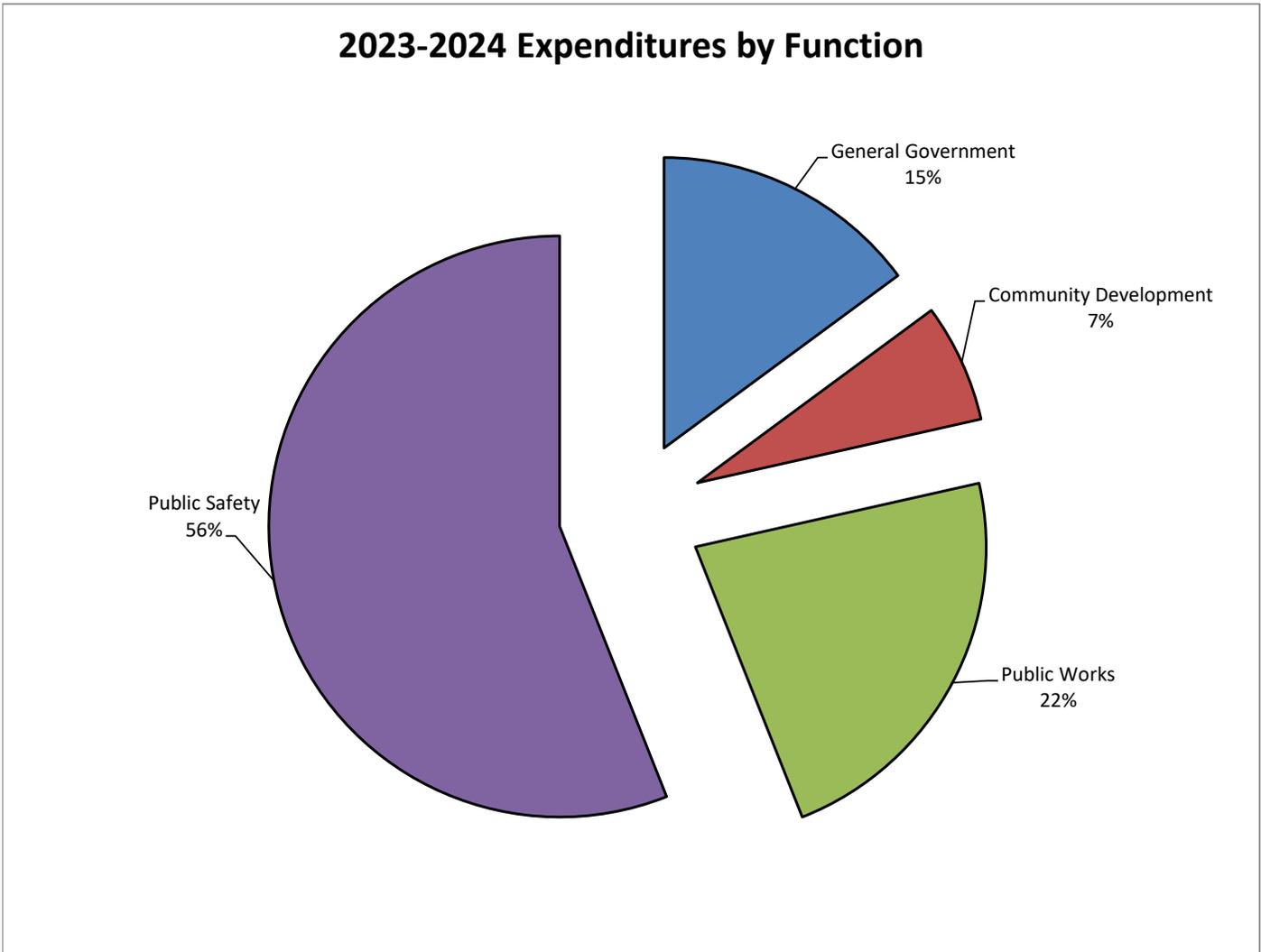
Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Property Taxes</b>					
1010 Current Property Tax	\$ 6,223,818	\$ 6,492,046	\$ 7,068,497	\$ 7,087,263	\$ 7,158,463
1050 Delinquent Property Tax	(161,447)	(50,796)	-	(220,688)	(100,000)
1200 Penalty and Interest	30,658	12,174	25,000	24,197	25,000
<b>Total Property Taxes</b>	<b>6,093,029</b>	<b>6,453,424</b>	<b>7,093,497</b>	<b>6,890,772</b>	<b>7,083,463</b>
<b>Franchise &amp; Local Taxes</b>					
2010 Sales Tax	15,311,975	16,265,939	16,823,365	17,079,235	17,420,820
2050 Mixed Drink Tax	607,675	592,076	615,000	615,000	615,000
2100 Franchise Tax - Electric	973,049	956,956	965,000	994,465	1,054,940
2110 Franchise Tax - Natural Gas	39,180	54,008	41,000	63,524	62,000
2120 Franchise Tax - Cable	125,346	122,120	114,500	97,148	90,000
2150 HB1777 Telecommunications Fee	43,125	45,476	47,565	31,784	30,000
<b>Total Franchise &amp; Local Taxes</b>	<b>17,100,349</b>	<b>18,036,575</b>	<b>18,606,430</b>	<b>18,881,156</b>	<b>19,272,760</b>
<b>Permit Fees</b>					
3010 Alarm Registration	17,400	18,000	16,700	15,600	15,600
3020 Network Nodes	33,300	23,088	22,200	22,200	22,200
3050 Construction Permit	402,110	1,101,763	425,000	465,175	425,000
3100 Fire Protection Permit	27,511	20,842	28,315	58,777	35,000
3150 Food Dealer / Health Permit	51,487	51,900	52,450	52,145	52,450
3200 Mixed Beverage Permit	30,970	43,048	35,850	35,069	35,850
3250 Mobile Home Permit	800	-	-	-	-
3300 Video Game Permit	4,500	4,230	4,865	4,526	4,565
3345 Ambulance Permit	16,650	16,800	18,475	18,450	18,475
3350 Wrecker Permit	13,525	16,050	13,250	16,675	16,675
<b>Total Permit Fees</b>	<b>598,253</b>	<b>1,295,721</b>	<b>617,105</b>	<b>688,617</b>	<b>625,815</b>
<b>Court Fines &amp; Fees</b>					
4010 Court Fine & Fee	390,535	690,318	625,000	911,898	900,000
4050 Warrant Fee	37,161	46,547	42,000	56,798	57,000
4100 City's 10% of State Tax	9,024	23,957	22,000	31,579	32,000
<b>Total Court Fines &amp; Fees</b>	<b>436,719</b>	<b>760,822</b>	<b>689,000</b>	<b>1,000,275</b>	<b>989,000</b>
<b>Charges for Service</b>					
5050 Recreation Programs	43,522	47,605	41,100	55,119	47,605
5070 Agreement - Nassau Bay	104,710	115,874	114,926	116,426	100,000
5075 Agreement - Lakeview	51,178	85,343	76,704	76,704	72,000
5080 Agreement - Southeast VFD	24,000	24,000	-	6,000	-
5095 Agreement - Acadian	57,458	60,000	126,550	126,550	126,550
5096 Agreement - Nassau Bay EMS	4,167	12,500	-	-	-
5350 Civic Center Rental	13,973	20,225	15,260	23,854	23,260
5360 Recreation / Meeting Room Rental	470	770	700	700	700
5370 Park Rental	4,750	5,250	5,000	3,725	4,000
<b>Total Charges for Service</b>	<b>304,228</b>	<b>371,567</b>	<b>380,240</b>	<b>409,078</b>	<b>374,115</b>

**001 - General Fund  
Revenues**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Miscellaneous Income</b>					
6010 Police Fees	2,674	2,300	2,300	1,711	1,800
6015 Alarm Fees	18,800	33,254	35,000	21,750	22,500
6050 Interest Income	53,652	153,752	40,000	786,485	786,485
6070 Unrealized Gain / Loss	(32,728)	(230,948)	-	-	-
6100 Other Income	130,721	223,642	125,000	200,000	150,000
6120 Insurance Reimbursements	44,362	26,801	20,000	38,761	25,000
6150 Sale of City Assets	4,852	14,379	15,000	5,000	15,000
6300 Cash Over / Short	-	(111)	-	-	-
<b>Total Miscellaneous Income</b>	<b>222,332</b>	<b>223,069</b>	<b>237,300</b>	<b>1,053,707</b>	<b>1,000,785</b>
<b>Intergovernmental</b>					
7020 State Grant	21,545	-	-	-	-
7035 FEMA Grant	97,387	19,477	-	-	-
7126 Miscellaneous Grant	2,072	-	-	-	-
<b>Total Intergovernmental</b>	<b>121,004</b>	<b>19,477</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>					
8200 Transfer from WEDC Fund	700,000	700,000	930,000	930,000	930,000
8202 Transfer from Utility Fund	500,000	500,000	500,000	500,000	500,000
8211 Transfer from HOT Fund	100,950	118,500	145,000	145,000	410,800
8219 Transfer from Muni Court Fund	9,000	9,000	9,000	9,000	9,000
<b>Total Other Financing Sources</b>	<b>1,309,950</b>	<b>1,327,500</b>	<b>1,584,000</b>	<b>1,584,000</b>	<b>1,849,800</b>
<b>General Fund</b>	<b>\$ 26,185,863</b>	<b>\$ 28,488,155</b>	<b>\$ 29,207,572</b>	<b>\$ 30,507,605</b>	<b>\$ 31,195,738</b>

### General Fund Expenditures by Function

General Government	\$ 5,212,118	14.9%
Community Development	2,307,303	6.6%
Public Works	7,884,837	22.5%
Public Safety	19,596,151	56.0%
<b>Total</b>	<b>\$ 35,000,407</b>	<b>100.0%</b>

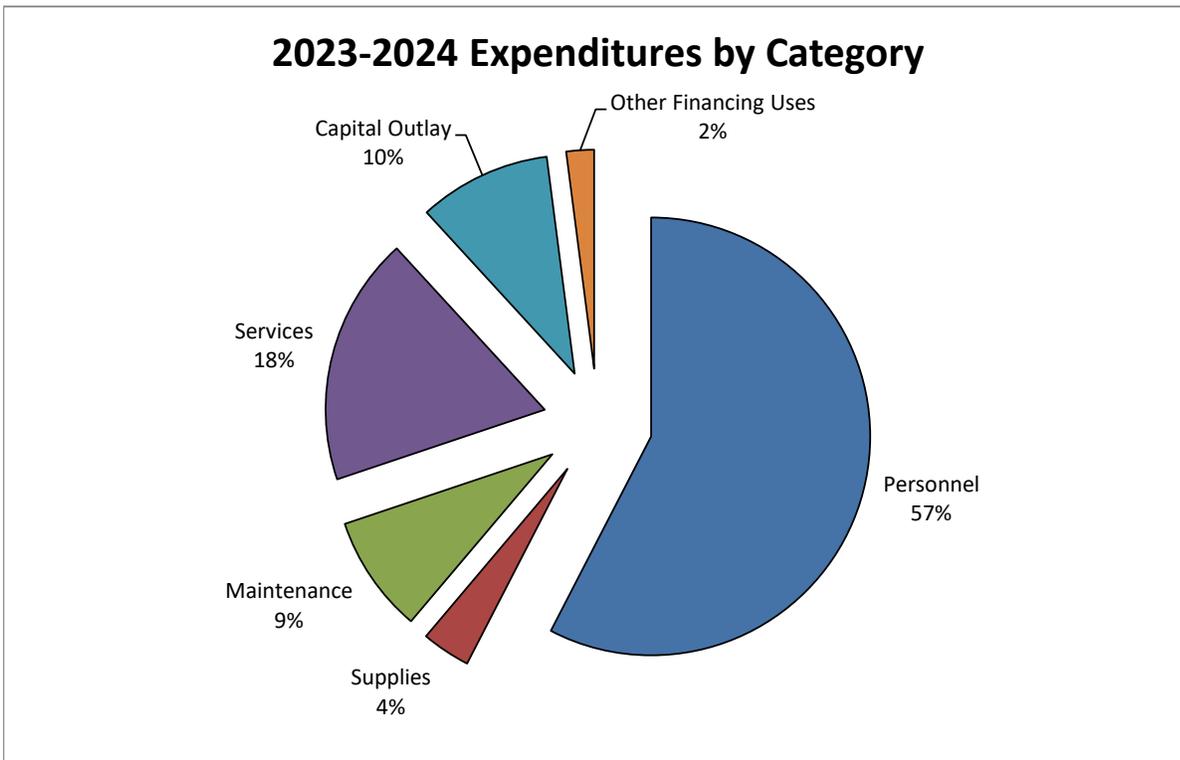


**001 - General Fund  
Division Summary**

	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>City Council</b>					
City Council	\$ 328,915	\$ 483,777	\$ 552,940	\$ 518,471	\$ 525,455
City Secretary	587,200	595,534	675,073	646,301	759,119
<b>Total - City Council</b>	<b>916,115</b>	<b>1,079,312</b>	<b>1,228,013</b>	<b>1,164,772</b>	<b>1,284,574</b>
<b>City Manager</b>					
City Manager	678,319	490,393	516,840	510,316	543,458
<b>Total - City Manager</b>	<b>678,319</b>	<b>490,393</b>	<b>516,840</b>	<b>510,316</b>	<b>543,458</b>
<b>Finance</b>					
Finance	971,109	1,126,582	1,127,521	1,067,106	1,184,657
Municipal Court	589,214	635,687	722,473	695,605	832,155
<b>Total - Finance</b>	<b>1,560,323</b>	<b>1,762,269</b>	<b>1,849,994</b>	<b>1,762,711</b>	<b>2,016,812</b>
<b>Human Resources</b>					
Human Resources	484,592	527,145	572,404	561,352	594,432
<b>Total - Human Resources</b>	<b>484,592</b>	<b>527,145</b>	<b>572,404</b>	<b>561,352</b>	<b>594,432</b>
<b>Economic Development</b>					
Economic Development	439,540	727,646	698,633	672,682	772,842
<b>Total - Economic Development</b>	<b>439,540</b>	<b>727,646</b>	<b>698,633</b>	<b>672,682</b>	<b>772,842</b>
<b>Community Development</b>					
CD - Administration	665,254	687,348	770,340	757,830	832,237
CD - Building	696,278	732,017	732,262	726,132	834,521
CD - Recreation	372,285	493,419	711,664	533,730	640,545
<b>Total - Community Development</b>	<b>1,733,818</b>	<b>1,912,784</b>	<b>2,214,266</b>	<b>2,017,692</b>	<b>2,307,303</b>
<b>Public Works</b>					
PW - Administration	931,301	939,860	1,404,940	1,286,316	1,435,754
PW - Maintenance	1,423,406	1,841,206	2,263,288	2,275,338	4,271,306
PW - Parks Maintenance	1,078,342	1,431,904	2,314,402	2,117,328	2,177,777
<b>Total - Public Works</b>	<b>3,433,048</b>	<b>4,212,971</b>	<b>5,982,630</b>	<b>5,678,982</b>	<b>7,884,837</b>
<b>Police</b>					
Police - Administration	1,791,003	2,232,042	2,398,100	2,288,016	2,627,338
Police - CID	894,271	961,511	1,076,265	1,002,029	1,684,412
Police - Patrol	4,413,487	5,156,503	6,064,915	5,873,870	5,967,649
Police - Communications	1,278,805	1,182,619	1,645,826	1,522,760	1,708,378
Police - Code Enforcement	133,782	166,034	214,620	182,061	213,203
<b>Total - Police</b>	<b>8,511,348</b>	<b>9,698,709</b>	<b>11,399,726</b>	<b>10,868,736</b>	<b>12,200,980</b>
<b>Fire</b>					
Fire - Prevention	853,439	925,356	542,570	515,033	578,521
Fire - Operations	3,374,932	3,755,252	2,620,078	2,591,843	2,801,190
Fire - Administration	-	-	2,541,585	2,508,072	3,803,587
<b>Total - Fire</b>	<b>4,228,372</b>	<b>4,680,608</b>	<b>5,704,233</b>	<b>5,614,948</b>	<b>7,183,298</b>
<b>Emergency Management</b>					
Emergency Management	137,027	193,407	208,555	193,420	211,871
<b>Total - Emergency Management</b>	<b>137,027</b>	<b>193,407</b>	<b>208,555</b>	<b>193,420</b>	<b>211,871</b>
<b>General Fund</b>	<b>\$ 22,122,501</b>	<b>\$ 25,285,244</b>	<b>\$ 30,375,295</b>	<b>\$ 29,045,611</b>	<b>\$ 35,000,407</b>

**001 - General Fund  
Category Summary**

Object	Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
0000	Personnel	\$ 16,536,077	\$ 17,054,089	\$ 19,134,896	\$ 18,468,420	\$ 20,150,066
1000	Supplies	704,410	1,237,654	1,261,123	1,164,593	1,259,848
2000	Maintenance	1,100,393	1,766,928	2,462,173	2,287,837	3,035,540
3000	Services	3,660,040	4,516,839	5,796,898	5,565,955	6,423,978
7000	Capital Outlay	121,426	138,228	1,039,440	878,041	3,413,275
8000	Other Financing Uses	156	571,507	680,765	680,765	717,700
<b>General Fund</b>		<b>\$ 22,122,501</b>	<b>\$ 25,285,244</b>	<b>\$ 30,375,295</b>	<b>\$ 29,045,611</b>	<b>\$ 35,000,407</b>



**001 - General Fund  
Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 10,915,534	\$ 11,188,673	\$ 12,733,748	\$ 12,265,453	\$ 13,258,707
0150 Overtime	655,104	709,129	650,050	653,819	733,400
0200 Taxes	890,878	876,958	1,054,317	950,389	1,092,788
0250 Retirement	2,011,532	2,064,059	2,283,095	2,224,142	2,545,624
0300 Group Insurance	1,875,073	2,015,172	2,231,400	2,182,764	2,322,000
0310 W/C Insurance	97,934	86,204	111,015	114,203	121,994
0320 Disability Insurance	58,979	59,205	71,271	69,274	75,553
0750 Contract Personnel	31,043	54,689	-	8,376	-
<b>Total Personnel</b>	<b>16,536,077</b>	<b>17,054,089</b>	<b>19,134,896</b>	<b>18,468,420</b>	<b>20,150,066</b>
<b>Supplies</b>					
1050 Certificate & Award	11,725	13,254	26,265	16,265	28,148
1100 Chemical	13,385	11,633	19,660	18,500	22,300
1200 Fire Prevention Supplies	5,860	8,985	8,700	5,700	9,900
1230 Holiday Supplies	40,024	253,612	95,548	94,733	86,850
1234 July 4 Celebration Committee	10,952	52,755	60,000	60,000	60,000
1250 Investigative Supplies	2,875	5,564	4,990	4,590	4,990
1300 Kitchen & Janitorial	46,247	52,295	78,060	77,495	77,445
1400 Office & Postage	62,634	69,943	96,715	82,015	104,215
1450 Office Furnishings	6,195	16,612	43,200	37,268	55,700
1600 Safety & Health	34,867	34,338	51,010	46,195	60,310
1650 Shop Supplies	5,388	7,936	21,000	21,900	15,000
1700 Small Tools & Equipment	219,654	328,141	238,210	256,279	223,210
1850 Uniform & Apparel	114,397	138,983	231,730	192,108	239,050
1900 Vehicle & Eqpt. Supplies	130,207	243,601	286,035	251,545	272,730
<b>Total Supplies</b>	<b>704,410</b>	<b>1,237,654</b>	<b>1,261,123</b>	<b>1,164,593</b>	<b>1,259,848</b>
<b>Maintenance</b>					
2050 Building Maintenance	266,176	430,996	552,383	542,343	398,800
2100 Property Maintenance	99,183	222,282	512,000	512,000	1,115,000
2150 K-9 Maintenance	-	26,180	9,500	6,500	9,000
2200 Machine & Eqpt. Maintenance	45,373	62,715	67,030	68,680	112,665
2250 Signage Maintenance	40,740	91,567	90,500	90,500	90,500
2300 Street Maintenance	136,493	90,398	118,000	118,000	168,000
2450 Vehicle Maintenance	185,177	218,288	210,585	198,971	212,550
2900 Service Contracts	295,541	524,039	669,525	618,655	696,375
2910 CAD Support Services	31,709	100,463	232,650	132,188	232,650
<b>Total Maintenance</b>	<b>1,100,393</b>	<b>1,766,928</b>	<b>2,462,173</b>	<b>2,287,837</b>	<b>3,035,540</b>

**001 - General Fund  
Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Services</b>					
3010 Animal Control	17,059	28,006	18,000	18,000	20,000
3030 Attorney	152,970	241,876	260,000	260,000	260,000
3050 Auditor	28,303	54,351	44,415	44,415	51,655
3060 Contract Services	132,559	167,374	212,000	152,000	252,000
3070 Personnel Services	75,884	112,180	158,760	128,760	158,760
3080 Financial	94,735	146,199	135,735	118,256	116,700
3090 Codification	2,279	2,109	4,740	5,291	4,740
3110 Communication	165,920	190,197	179,980	180,297	179,680
3130 Consultant / Prof. Services	97,808	82,469	304,760	304,700	274,845
3150 Court	26,600	34,084	51,030	56,530	60,000
3160 Deployment Expense	4,957	23,612	-	-	-
3170 Disposal	625	444	1,000	330	1,000
3190 Dues, Subscriptions, Books	40,950	39,279	68,047	70,277	75,093
3210 Election	24,670	8,617	19,800	259	19,800
3230 EMS Services	708,000	712,425	1,438,000	1,438,000	1,438,000
3240 Investigative Services	7,382	11,207	12,340	12,340	8,700
3250 Employee Program	56,732	62,988	92,045	92,045	93,245
3290 Fire Services	7,132	6,124	5,400	1,020	5,600
3310 General Insurance	235,671	225,287	247,948	240,282	263,905
3330 Janitorial Services	105,958	103,873	59,065	77,960	50,000
3350 Jury Trials	1,432	1,350	3,500	2,200	3,500
3390 Mosquito Control	8,525	7,943	27,000	27,000	20,000
3430 Legal Notices	7,222	7,718	16,000	16,000	16,000
3440 Technology Services	19,256	27,366	26,280	26,280	47,500
3470 Pre-Employment	20,229	16,086	20,180	20,180	20,180
3490 Printing	24,809	34,079	44,620	34,769	49,720
3510 Prisoner Support	4,435	13,522	9,600	9,600	9,600
3530 Professional Development	202,627	294,838	334,620	300,528	344,770
3570 Publications	1,316	2,014	-	-	-
3590 Public Relations	56,879	34,892	89,650	83,200	89,950
3600 Recreation Program	47,905	85,977	100,710	100,710	100,710
3610 Recycling	497	864	1,500	1,000	1,500
3630 Rentals	8,010	17,321	17,000	13,220	17,000
3670 Street Lights	142,774	181,345	198,210	204,510	221,150
3690 Tax Appraisal	63,540	68,876	75,000	75,000	75,000
3710 Tax Collection	7,011	7,493	9,500	7,739	7,765
3750 Uniform Service	17,855	25,081	28,200	27,025	35,700
3770 Utilities	230,844	261,187	294,939	293,389	366,935
3780 Water Charges	75,977	72,541	72,515	73,325	79,225
3790 Warrant Collection	1,596	1,698	2,250	1,960	2,250
3795 Economic Development Initiatives	-	252,206	230,000	200,000	253,000
3810 City Council Contingency	5,437	18,711	26,000	6,000	26,000
3820 City Manager Contingency	4,577	29,086	40,000	25,000	40,000
3870 Emergency Management	13,284	346	-	-	-
3880 Information Technology	707,810	801,600	816,558	816,558	1,262,800
<b>Total Services</b>	<b>3,660,040</b>	<b>4,516,839</b>	<b>5,796,898</b>	<b>5,565,955</b>	<b>6,423,978</b>

**001 - General Fund  
Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Capital Outlay</b>					
7050 Building & Property	121,426	108,958	874,440	863,034	3,280,000
7150 Furniture	-	-	15,000	15,007	15,000
7200 Machine & Equipment	-	-	150,000	-	118,275
7250 Vehicles	-	29,270	-	-	-
<b>Total Capital Outlay</b>	<b>121,426</b>	<b>138,228</b>	<b>1,039,440</b>	<b>878,041</b>	<b>3,413,275</b>
<b>Other Financing Uses</b>					
8008 Transfer to Equipment Repl Fund	-	571,507	680,765	680,765	717,700
8042 Transfer to Grant Fund	156	-	-	-	-
<b>Total Other Financing Uses</b>	<b>156</b>	<b>571,507</b>	<b>680,765</b>	<b>680,765</b>	<b>717,700</b>
<b>General Fund</b>	<b>\$ 22,122,501</b>	<b>\$ 25,285,244</b>	<b>\$ 30,375,295</b>	<b>\$ 29,045,611</b>	<b>\$ 35,000,407</b>

## 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 2022-2023

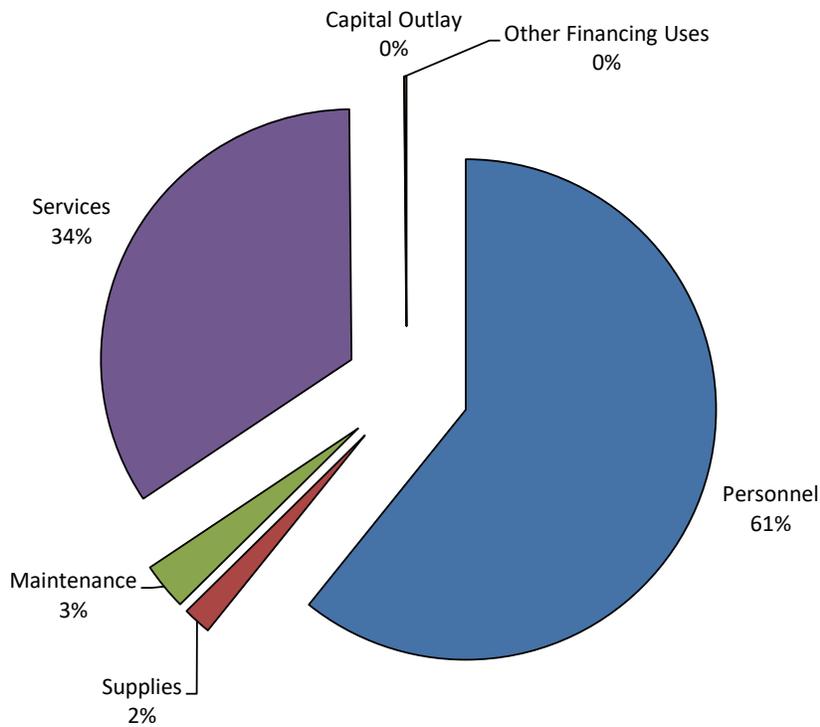
- Prepared a fiscally sustainable annual budget in accordance with the City Charter
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for September 30, 2021
- Received the GFOA Distinguished Budget Presentation Award for the Annual Budget for Fiscal Year 2022-2023
- Flyway Development recruitment of several new businesses

<b>City Council Goals That Are Addressed In The FY 2023-2024 Annual Budget</b>	City Council	City Secretary	City Manager	Finance	Municipal Court	Human Resources	Economic Development
<b>4.4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities</b>							↙
<b>7.8 – Maintain a strong, fiscally sustainable organization</b>	↙	↙	↙	↙	↙	↙	↙

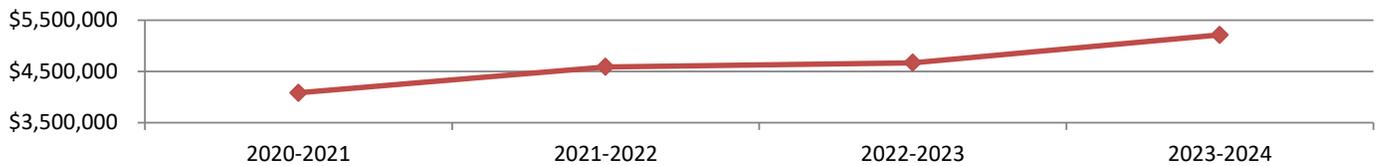
### General Government Function Expenditure Summary

Object	Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
0000	Personnel	\$ 2,990,967	\$ 2,844,914	\$ 2,976,017	\$ 2,954,100	\$ 3,167,412
1000	Supplies	49,359	62,314	86,270	67,349	95,228
2000	Maintenance	69,484	161,255	147,740	112,946	157,875
3000	Services	969,079	1,503,482	1,641,057	1,522,638	1,784,203
7000	Capital Outlay	-	-	-	-	-
8000	Other Financing Uses	-	14,800	14,800	14,800	7,400
<b>General Government Function</b>		<b>\$ 4,078,890</b>	<b>\$ 4,586,765</b>	<b>\$ 4,865,884</b>	<b>\$ 4,671,833</b>	<b>\$ 5,212,118</b>

### 2023-2024 Expenditures by Category



### Expenditure Trend



**General Government Function**  
**Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 2,175,495	\$ 2,048,101	\$ 2,171,762	\$ 2,152,667	\$ 2,295,225
0150 Overtime	2,061	3,516	3,600	3,771	5,600
0200 Taxes	162,160	146,875	169,259	155,286	172,945
0250 Retirement	362,873	340,402	349,139	350,484	396,465
0300 Group Insurance	241,610	239,273	268,390	270,773	281,550
0310 W/C Insurance	5,010	2,130	2,223	1,703	2,622
0320 Disability Insurance	10,714	9,928	11,644	11,040	13,005
0750 Contract Personnel	31,043	54,689	-	8,376	-
<b>Total Personnel</b>	<b>2,990,967</b>	<b>2,844,914</b>	<b>2,976,017</b>	<b>2,954,100</b>	<b>3,167,412</b>
<b>Supplies</b>					
1050 Certificate & Award	8,594	10,831	20,265	12,765	22,148
1230 Holiday Supplies	363	422	1,500	1,500	2,500
1300 Kitchen & Janitorial	6,271	9,156	10,400	8,645	9,445
1400 Office & Postage	23,236	28,430	34,625	31,225	43,825
1450 Office Furnishings	815	3,713	4,200	1,900	200
1700 Small Tools & Equipment	7,040	5,326	9,670	7,246	12,370
1850 Uniform & Apparel	2,657	3,692	4,020	3,068	3,200
1900 Vehicle & Eqpt. Supplies	383	744	1,590	1,000	1,540
<b>Total Supplies</b>	<b>49,359</b>	<b>62,314</b>	<b>86,270</b>	<b>67,349</b>	<b>95,228</b>
<b>Maintenance</b>					
2050 Building Maintenance	3,142	3,061	3,700	3,700	3,700
2200 Machine & Eqpt. Maintenance	1,106	1,107	730	730	11,830
2450 Vehicle Maintenance	-	36	1,000	136	1,000
2900 Service Contracts	65,236	157,051	142,310	108,380	141,345
<b>Total Maintenance</b>	<b>69,484</b>	<b>161,255</b>	<b>147,740</b>	<b>112,946</b>	<b>157,875</b>

**General Government Function  
Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Services</b>					
3030 Attorney	152,970	241,876	260,000	260,000	260,000
3050 Auditor	28,303	54,351	44,415	44,415	51,655
3080 Financial	94,735	146,199	135,735	118,256	116,700
3090 Codification	2,279	2,109	4,740	5,291	4,740
3110 Communication	12,109	12,570	13,360	13,327	9,960
3130 Consultant / Prof. Services	26,115	18,069	1,760	1,700	1,845
3150 Court	26,600	34,084	51,030	56,530	60,000
3170 Disposal	625	444	1,000	330	1,000
3190 Dues, Subscriptions, Books	13,382	14,457	24,427	27,347	27,213
3210 Election	24,670	8,617	19,800	259	19,800
3250 Employee Program	56,732	62,988	92,045	92,045	93,245
3310 General Insurance	39,949	38,038	41,119	38,761	39,405
3330 Janitorial Services	18,121	17,212	1,045	-	-
3350 Jury Trials	1,432	1,350	3,500	2,200	3,500
3430 Legal Notices	7,222	7,718	16,000	16,000	16,000
3470 Pre-Employment	20,229	16,086	20,180	20,180	20,180
3490 Printing	20,101	30,550	30,530	28,769	36,530
3530 Professional Development	33,165	53,180	79,000	63,548	79,000
3570 Publications	1,316	2,014	-	-	-
3590 Public Relations	34,174	12,989	55,300	54,550	55,600
3690 Tax Appraisal	63,540	68,876	75,000	75,000	75,000
3710 Tax Collection	7,011	7,493	9,500	7,739	7,765
3770 Utilities	68,630	102,540	111,903	111,903	140,245
3780 Water Charges	3,639	3,995	4,160	4,270	4,570
3790 Warrant Collection	1,596	1,698	2,250	1,960	2,250
3795 Economic Development Initiatives	-	252,206	230,000	200,000	253,000
3810 City Council Contingency	5,437	18,711	26,000	6,000	26,000
3820 City Manager Contingency	4,577	29,086	40,000	25,000	40,000
3880 Information Technology	200,420	243,979	247,258	247,258	339,000
<b>Total Services</b>	<b>969,079</b>	<b>1,503,482</b>	<b>1,641,057</b>	<b>1,522,638</b>	<b>1,784,203</b>
<b>Other Financing Uses</b>					
8008 Transfer to Equipment Repl Fund	-	14,800	14,800	14,800	7,400
<b>Total Other Financing Uses</b>	<b>-</b>	<b>14,800</b>	<b>14,800</b>	<b>14,800</b>	<b>7,400</b>
<b>General Government Function</b>	<b>\$ 4,078,890</b>	<b>\$ 4,586,765</b>	<b>\$ 4,865,884</b>	<b>\$ 4,671,833</b>	<b>\$ 5,212,118</b>





## 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 2023-2024

#### **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 2023-2024 BUDGET

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

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of regular City Council meetings	20	20	30	25
Number of special City Council meetings	5	10	3	5

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 54,200	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
0200 Taxes	5,490	4,499	5,175	4,143	5,175
0310 W/C Insurance	62	58	61	51	65
<b>Total Personnel</b>	<b>59,752</b>	<b>58,557</b>	<b>59,236</b>	<b>58,194</b>	<b>59,240</b>
<b>Supplies</b>					
1050 Certificate & Award	40	157	4,000	500	4,000
1400 Office & Postage	130	994	5,300	1,300	5,300
1450 Office Furnishings	45	-	200	-	200
1850 Uniform and Apparel	2,165	3,075	1,800	1,800	1,800
<b>Total Supplies</b>	<b>2,380</b>	<b>4,226</b>	<b>11,300</b>	<b>3,600</b>	<b>11,300</b>
<b>Services</b>					
3030 Attorney	152,970	241,876	260,000	260,000	260,000
3050 Auditor	28,303	54,351	44,415	44,415	51,655
3110 Communication	2,925	3,303	3,500	3,647	3,650
3190 Dues, Subscriptions, Books	2,038	5,251	6,000	6,000	6,000
3310 General Insurance	18,791	10,951	12,046	11,562	12,425
3330 Janitorial Services	2,724	2,580	-	-	-
3490 Printing	492	126	800	410	800
3530 Professional Development	10,699	19,336	25,000	20,000	25,000
3590 Public Relations	32,018	12,407	53,800	53,800	53,800
3770 Utilities	10,385	15,511	12,435	12,435	15,585
3810 City Council Contingency	5,437	18,711	26,000	6,000	26,000
3880 Information Technology	-	36,592	38,408	38,408	-
<b>Total Services</b>	<b>266,783</b>	<b>420,994</b>	<b>482,404</b>	<b>456,677</b>	<b>454,915</b>
<b>City Council</b>	<b>\$ 328,915</b>	<b>\$ 483,777</b>	<b>\$ 552,940</b>	<b>\$ 518,471</b>	<b>\$ 525,455</b>

## 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 2023-2024

#### **7.8: Maintain a strong, fiscally sustainable organization**

**Goal:** Refocus the Webster Way magazine to better highlight the community

**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 2023-2024 BUDGET

- Copier lease and maintenance expenses are being charged directly to the department
- The IT allocation has increased to cover rising costs

<u>WORKLOAD MEASURES</u>	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of agenda packets prepared	21	35	30	32
Number of pages imaged	79,130	90,000	85,000	90,000
Number of pounds of records removed and destroyed	1,100	5,000	1,500	1,500
<u>PERFORMANCE MEASURES</u>				
Responses to records requests within ten days of receipt	100%	100%	100%	100%
Percent of council minutes transcribed within four days	100%	100%	100%	100%
Collect payments for fees within three months of mailing	100%	100%	100%	100%

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

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 293,898	\$ 305,958	\$ 317,530	\$ 324,390	\$ 340,598
0150 Overtime	1,689	2,498	2,500	959	2,500
0200 Taxes	23,368	23,030	25,382	24,258	27,147
0250 Retirement	52,294	54,658	55,941	56,985	63,593
0300 Group Insurance	50,736	42,061	40,070	39,798	40,590
0310 W/C Insurance	390	298	346	290	395
0320 Disability Insurance	1,704	1,655	1,878	1,953	2,005
0750 Contract Personnel	1,582	3,960	-	-	-
<b>Total Personnel</b>	<b>425,661</b>	<b>434,119</b>	<b>443,648</b>	<b>448,633</b>	<b>476,827</b>
<b>Supplies</b>					
1230 Holiday Supplies	363	422	1,500	1,500	2,500
1300 Kitchen & Janitorial	1,226	1,681	2,080	1,770	2,000
1400 Office & Postage	2,347	3,446	4,500	2,500	4,500
1450 Office Furnishings	770	3,713	4,000	1,900	-
1700 Small Tools & Equipment	-	113	100	-	4,000
1850 Uniforms & Apparel	-	-	1,000	226	-
1900 Vehicle Equipment and Supplies	-	-	800	800	840
<b>Total Supplies</b>	<b>4,706</b>	<b>9,375</b>	<b>13,980</b>	<b>8,696</b>	<b>13,840</b>
<b>Maintenance</b>					
2200 Machine & Eqpt Maintenance	-	-	-	-	2,800
2450 Vehicle Maintenance	-	-	500	36	500
2900 Service Contracts	10,934	5,788	30,000	25,000	30,000
<b>Total Maintenance</b>	<b>10,934</b>	<b>5,788</b>	<b>30,500</b>	<b>25,036</b>	<b>33,300</b>
<b>Services</b>					
3090 Codification	2,279	2,109	4,740	5,291	4,740
3110 Communication	1,547	1,774	1,765	1,765	1,765
3170 Disposal	625	444	1,000	330	1,000
3190 Dues, Subscriptions, Books	864	2,131	4,980	4,980	4,980
3210 Election	24,670	8,617	19,800	259	19,800
3310 General Insurance	3,109	3,373	3,910	3,561	5,197
3330 Janitorial Services	3,146	2,972	-	-	-
3430 Legal Notices	7,222	7,718	16,000	16,000	16,000
3490 Printing	17,120	25,823	24,000	24,000	30,000
3530 Professional Development	10,689	9,290	18,000	15,000	18,000
3570 Publications	-	17,848	-	-	-
3770 Utilities	11,950	793	20,720	20,720	25,970
3780 Water Charges	718	63,361	830	830	900
3880 Information Technology	61,960	-	63,400	63,400	102,900
<b>Total Services</b>	<b>145,898</b>	<b>146,253</b>	<b>179,145</b>	<b>156,136</b>	<b>231,252</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	-	7,800	7,800	3,900
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>7,800</b>	<b>7,800</b>	<b>3,900</b>
<b>City Secretary</b>	<b>\$ 587,200</b>	<b>\$ 595,534</b>	<b>\$ 675,073</b>	<b>\$ 646,301</b>	<b>\$ 759,119</b>

## 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 2023-2024

#### **7.8: Maintain a strong, fiscally sustainable organization**

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

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

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

**Action Item:** Review each department's 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 2023-2024 BUDGET

- Copier lease and maintenance expenses are being charged directly to the department

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 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%

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

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 491,387	\$ 319,125	\$ 318,793	\$ 339,116	\$ 340,434
0200 Taxes	28,695	17,427	24,748	20,213	19,199
0250 Retirement	86,902	56,560	55,725	56,973	59,578
0300 Group Insurance	26,010	13,460	14,060	13,472	13,840
0310 W/C Insurance	2,803	277	345	289	370
0320 Disability Insurance	2,049	1,422	1,811	1,381	1,847
<b>Total Personnel</b>	<b>637,845</b>	<b>408,272</b>	<b>415,482</b>	<b>431,444</b>	<b>435,268</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	739	1,072	830	775	850
1400 Office & Postage	945	1,218	2,000	1,500	2,000
1700 Small Tools & Equipment	-	-	3,000	1,776	1,800
1900 Vehicle & Eqpt. Supplies	383	744	790	200	700
<b>Total Supplies</b>	<b>2,067</b>	<b>3,035</b>	<b>6,620</b>	<b>4,251</b>	<b>5,350</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	-	-	-	-	1,400
2450 Vehicle Maintenance	-	36	500	100	500
<b>Total Maintenance</b>	<b>-</b>	<b>36</b>	<b>500</b>	<b>100</b>	<b>1,900</b>
<b>Services</b>					
3110 Communication	1,806	1,738	2,180	2,000	1,770
3190 Dues, Subscriptions, Books	4,355	2,467	3,687	3,887	4,500
3250 Employee Program	-	-	3,600	3,600	4,800
3310 General Insurance	5,096	6,375	6,383	6,167	4,030
3330 Janitorial Services	1,170	1,054	-	-	-
3490 Printing	86	1,039	1,000	229	1,000
3530 Professional Development	1,217	1,581	6,500	3,500	6,500
3590 Public Relations	1,663	32	1,000	250	1,000
3770 Utilities	4,241	6,323	8,288	8,288	10,390
3780 Water Charges	427	474	500	500	550
3820 City Manager Contingency	4,577	29,086	40,000	25,000	40,000
3880 Information Technology	13,770	14,080	14,100	14,100	22,900
<b>Total Services</b>	<b>38,407</b>	<b>64,250</b>	<b>87,238</b>	<b>67,521</b>	<b>97,440</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	14,800	7,000	7,000	3,500
<b>Total Other Financing Uses</b>	<b>-</b>	<b>14,800</b>	<b>7,000</b>	<b>7,000</b>	<b>3,500</b>
<b>City Manager</b>	<b>\$ 678,319</b>	<b>\$ 490,393</b>	<b>\$ 516,840</b>	<b>\$ 510,316</b>	<b>\$ 543,458</b>

## 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 2023-2024

#### **7.8: Maintain a strong, fiscally sustainable organization**

**Goal:** Provide accurate and timely financial reporting and budgeting

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

**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 2023-2024 BUDGET

- Copier lease and maintenance expenses are being charged directly to the department
- Financial decrease due to allocating utility billing credit card fees to Utility Fund
- Information Technology increase due to rising cost of technology

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of payrolls processed	27	27	27	27
Number of accounts payable checks processed	3,000	3,100	3,100	3,100
Number of utility bills processed	22,778	15,200	23,000	23,000

### PERFORMANCE MEASURES

Monthly closeouts within two weeks of month end	11	12	11	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%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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
<b>Total Employees (Full-Time Equivalents)</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**001 - General Fund / Finance (82301-00)**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 471,657	\$ 444,670	\$ 501,745	\$ 494,184	\$ 538,782
0150 Overtime	373	830	600	812	600
0200 Taxes	37,628	32,977	39,509	36,665	41,823
0250 Retirement	83,521	78,772	87,810	86,666	99,974
0300 Group Insurance	57,132	71,671	90,790	92,981	100,320
0310 W/C Insurance	603	481	544	455	620
0320 Disability Insurance	2,510	2,262	2,963	2,933	3,185
0750 Contract Personnel	29,461	50,729	-	8,376	-
<b>Total Personnel</b>	<b>682,885</b>	<b>682,392</b>	<b>723,961</b>	<b>723,072</b>	<b>785,304</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,602	2,106	2,495	2,050	2,495
1400 Office & Postage	10,298	9,840	10,225	10,225	12,725
1850 Uniform & Apparel	-	492	720	542	900
<b>Total Supplies</b>	<b>11,900</b>	<b>12,438</b>	<b>13,440</b>	<b>12,817</b>	<b>16,120</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	1,107	1,107	730	730	5,080
2900 Service Contracts	39,951	130,423	88,800	63,800	86,840
<b>Total Maintenance</b>	<b>41,058</b>	<b>131,530</b>	<b>89,530</b>	<b>64,530</b>	<b>91,920</b>
<b>Services</b>					
3080 Financial	87,709	131,736	120,735	91,216	89,200
3110 Communication	4,345	3,922	4,020	4,020	810
3190 Dues, Subscriptions, Books	2,599	1,718	5,065	6,065	5,280
3310 General Insurance	6,807	10,736	11,655	10,632	9,443
3330 Janitorial Services	4,537	4,332	-	-	-
3490 Printing	1,377	2,021	2,000	1,400	2,000
3530 Professional Development	3,532	6,205	10,000	8,000	10,000
3690 Tax Appraisal	63,540	68,876	75,000	75,000	75,000
3710 Tax Collection	7,011	7,493	9,500	7,739	7,765
3770 Utilities	17,087	25,575	24,865	24,865	31,165
3780 Water Charges	922	985	1,000	1,000	1,050
3880 Information Technology	35,800	36,624	36,750	36,750	59,600
<b>Total Services</b>	<b>235,266</b>	<b>300,223</b>	<b>300,590</b>	<b>266,687</b>	<b>291,313</b>
<b>Finance</b>	<b>\$ 971,109</b>	<b>\$ 1,126,582</b>	<b>\$ 1,127,521</b>	<b>\$ 1,067,106</b>	<b>\$ 1,184,657</b>

## 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 2023-2024

#### **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 decrease the amount of paperwork generated by the arraignment Judges

### SIGNIFICANT CHANGES IN THE FY 2023-2024 BUDGET

- Office & Postage expenses are significantly higher due to increase in court activity
- Copier lease and maintenance expenses are being charged directly to the department
- Financial fees increase due to increased volume of credit card transactions
- Court expense higher due to increase in prosecutor hourly rate and increase in court volume
- Information Technology increase due to rising cost of technology

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of cases filed	5,171	7,000	6,600	7,000
Number of dispositions	4,824	5,500	6,100	6,400
Number of warrants issued	1,996	2,300	2,700	2,800

### 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%

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

Court Administrator	1.00	1.00	1.00	1.00
Deputy Court Administrator	1.00	1.00	1.00	1.00
Court Docket Specialist	1.00	1.00	1.00	1.00
Deputy Court Clerk	2.00	2.00	2.00	2.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 327,128	\$ 352,347	\$ 409,559	\$ 372,716	\$ 426,138
0200 Taxes	26,645	26,647	29,711	28,018	33,500
0250 Retirement	45,100	48,979	49,916	50,285	63,415
0300 Group Insurance	48,950	36,418	42,100	41,356	49,520
0310 W/C Insurance	452	428	309	259	490
0320 Disability Insurance	1,472	1,530	1,647	1,674	2,485
<b>Total Personnel</b>	<b>449,747</b>	<b>466,349</b>	<b>533,243</b>	<b>494,308</b>	<b>575,549</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,226	1,795	2,495	2,050	1,900
1400 Office & Postage	6,487	9,366	8,400	12,000	15,000
<b>Total Supplies</b>	<b>7,713</b>	<b>11,161</b>	<b>10,895</b>	<b>14,050</b>	<b>16,900</b>
<b>Maintenance</b>					
2050 Building Maintenance	3,142	3,061	3,700	3,700	3,700
2200 Machine & Eqpt. Maintenance	-	-	-	-	800
2900 Service Contracts	12,834	13,338	15,325	11,000	15,925
<b>Total Maintenance</b>	<b>15,976</b>	<b>16,400</b>	<b>19,025</b>	<b>14,700</b>	<b>20,425</b>
<b>Services</b>					
3080 Financial	7,026	14,463	15,000	27,040	27,500
3110 Communication	676	855	655	655	675
3150 Court	26,600	34,084	51,030	56,530	60,000
3190 Dues, Subscriptions, Books	575	520	1,130	550	650
3310 General Insurance	3,732	4,228	4,510	4,329	4,986
3330 Janitorial Services	4,093	3,872	-	-	-
3350 Jury Trials	1,432	1,350	3,500	2,200	3,500
3490 Printing	1,026	1,541	2,480	2,480	2,480
3530 Professional Development	713	1,895	4,000	2,048	4,000
3770 Utilities	15,602	23,303	20,725	20,725	25,970
3780 Water Charges	718	793	830	830	870
3790 Warrant Collection	1,596	1,698	2,250	1,960	2,250
3880 Information Technology	51,990	53,175	53,200	53,200	86,400
<b>Total Services</b>	<b>115,778</b>	<b>141,777</b>	<b>159,310</b>	<b>172,547</b>	<b>219,281</b>
<b>Municipal Court</b>	<b>\$ 589,214</b>	<b>\$ 635,687</b>	<b>\$ 722,473</b>	<b>\$ 695,605</b>	<b>\$ 832,155</b>

## 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 2023-2024

#### **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 2023-2024 BUDGET

- Increases in appropriations for taxes, retirement costs, and benefits directly correlated to salary increases
- Decreased cost of medical and dental insurance benefits for employees
- Increase in risk management costs based on experience trends (workers' compensation, vehicle liability, property claims)
- Incremental increases in employee program costs to reflect price increases from vendors who provide recruiting, pre-employment testing, onboarding, benefits administration programs, and employee awards and certificates programs
- Incremental increases in dues from professional associations
- Increased subscription costs for additional licenses for Adobe and Canva to facilitate more efficiency and professionalism in creating employee communications and user-friendly forms

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of employment applications processed	691	750	971	985
Number of benefit-related inquiries received	196	225	265	280
Number of information inquiries by employees	311	325	345	360

### 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%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Director of Human Resources	1.00	1.00	1.00	1.00
Assistant Director of Human Resources	1.00	1.00	0.00	0.00
Senior Human Resources Generalist	0.00	0.00	1.00	1.00
Human Resources Generalist	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 229,463	\$ 249,350	\$ 259,585	\$ 257,563	\$ 269,216
0150 Overtime	-	188	500	2,000	2,500
0200 Taxes	16,691	18,277	20,436	19,111	20,958
0250 Retirement	40,602	44,236	45,463	45,152	49,471
0300 Group Insurance	31,917	38,179	39,670	34,379	20,760
0310 W/C Insurance	319	216	282	78	307
0320 Disability Insurance	1,203	1,357	1,523	1,331	1,570
<b>Total Personnel</b>	<b>320,195</b>	<b>351,804</b>	<b>367,459</b>	<b>359,614</b>	<b>364,784</b>
<b>Supplies</b>					
1050 Certificate & Award	8,554	10,674	16,265	12,265	18,148
1300 Kitchen & Janitorial	739	1,072	1,250	1,000	1,100
1400 Office & Postage	2,139	1,760	3,000	2,500	3,000
1700 Small Tools & Equipment	7,040	4,713	6,570	5,470	6,570
1850 Uniform & Apparel	492	125	500	500	500
<b>Total Supplies</b>	<b>18,964</b>	<b>18,344</b>	<b>27,585</b>	<b>21,735</b>	<b>29,318</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	-	-	-	-	1,100
2900 Service Contracts	1,517	7,502	8,185	8,580	8,580
<b>Total Maintenance</b>	<b>1,517</b>	<b>7,502</b>	<b>8,185</b>	<b>8,580</b>	<b>9,680</b>
<b>Services</b>					
3110 Communication	405	601	850	850	885
3130 Consultant / Prof. Services	26,115	18,069	1,760	1,700	1,845
3190 Dues, Subscriptions, Books	2,951	2,254	3,565	5,865	5,803
3250 Employee Program	56,732	62,988	88,445	88,445	88,445
3310 General Insurance	1,207	1,171	1,290	1,238	1,662
3330 Janitorial Services	1,405	1,326	-	-	-
3470 Pre-Employment	20,229	16,086	20,180	20,180	20,180
3490 Printing	-	-	250	250	250
3530 Professional Development	5,965	14,872	15,000	15,000	15,000
3770 Utilities	5,351	7,987	12,435	12,435	15,580
3780 Water Charges	427	474	500	560	600
3880 Information Technology	23,130	23,667	24,900	24,900	40,400
<b>Total Services</b>	<b>143,916</b>	<b>149,495</b>	<b>169,175</b>	<b>171,423</b>	<b>190,650</b>
<b>Human Resources</b>	<b>\$ 484,592</b>	<b>\$ 527,145</b>	<b>\$ 572,404</b>	<b>\$ 561,352</b>	<b>\$ 594,432</b>

## 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 2023-2024

#### **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

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

<u>WORKLOAD MEASURES</u>	<u>2021-2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>2022-2023</u> <u>ESTIMATE</u>	<u>2023-2024</u> <u>BUDGET</u>
Number of business proposals generated	50	50	50	50
Number of business visitations	45	45	45	45
<u>PERFORMANCE MEASURES</u>				
Square feet developed for new or expanding businesses	650,000	400,000	415,000	900,100
Number of significant, active projects	3	3	3	3

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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
<b>Total Employees (Full-Time Equivalents)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 307,763	\$ 322,650	\$ 310,548	\$ 310,698	\$ 326,054
0200 Taxes	23,643	24,018	24,297	22,878	25,143
0250 Retirement	54,454	57,195	54,284	54,423	60,434
0300 Group Insurance	26,866	37,484	41,700	48,787	56,520
0310 W/C Insurance	381	372	336	281	375
0320 Disability Insurance	1,775	1,702	1,822	1,768	1,913
<b>Total Personnel</b>	<b>414,882</b>	<b>443,420</b>	<b>432,988</b>	<b>438,835</b>	<b>470,440</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	739	1,430	1,250	1,000	1,100
1400 Office & Postage	890	1,807	1,200	1,200	1,300
1700 Small Tools & Equipment	-	500	-	-	-
<b>Total Supplies</b>	<b>1,629</b>	<b>3,736</b>	<b>2,450</b>	<b>2,200</b>	<b>2,400</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	-	-	-	-	650
<b>Total Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650</b>
<b>Services</b>					
3110 Communication	405	377	390	390	405
3190 Dues, Subscriptions, Books	-	115	-	-	-
3310 General Insurance	1,207	1,204	1,325	1,272	1,662
3330 Janitorial Services	1,046	1,076	1,045	-	-
3530 Professional Development	350	-	500	-	500
3570 Publications	1,316	2,014	-	-	-
3590 Public Relations	493	550	500	500	800
3770 Utilities	4,014	5,993	12,435	12,435	15,585
3780 Water Charges	427	474	500	550	600
3795 Economic Development Initiatives	-	252,206	230,000	200,000	253,000
3880 Information Technology	13,770	16,480	16,500	16,500	26,800
<b>Total Services</b>	<b>23,028</b>	<b>280,489</b>	<b>263,195</b>	<b>231,647</b>	<b>299,352</b>
<b>Economic Development</b>	<b>\$ 439,540</b>	<b>\$ 727,646</b>	<b>\$ 698,633</b>	<b>\$ 672,682</b>	<b>\$ 772,842</b>

## 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.

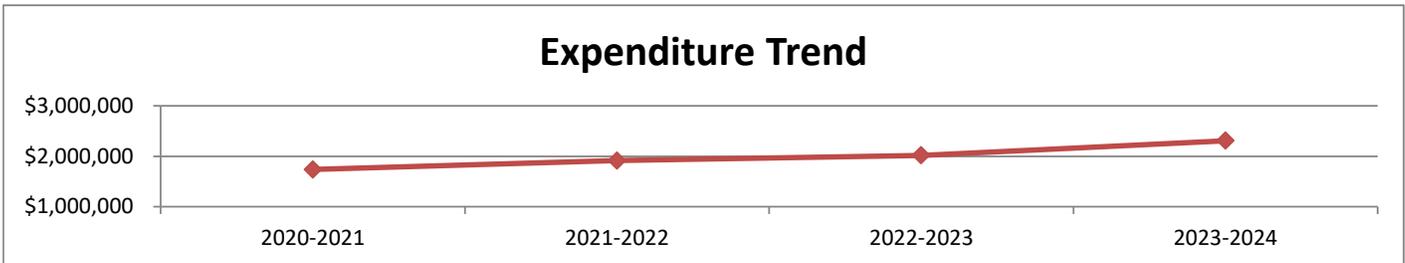
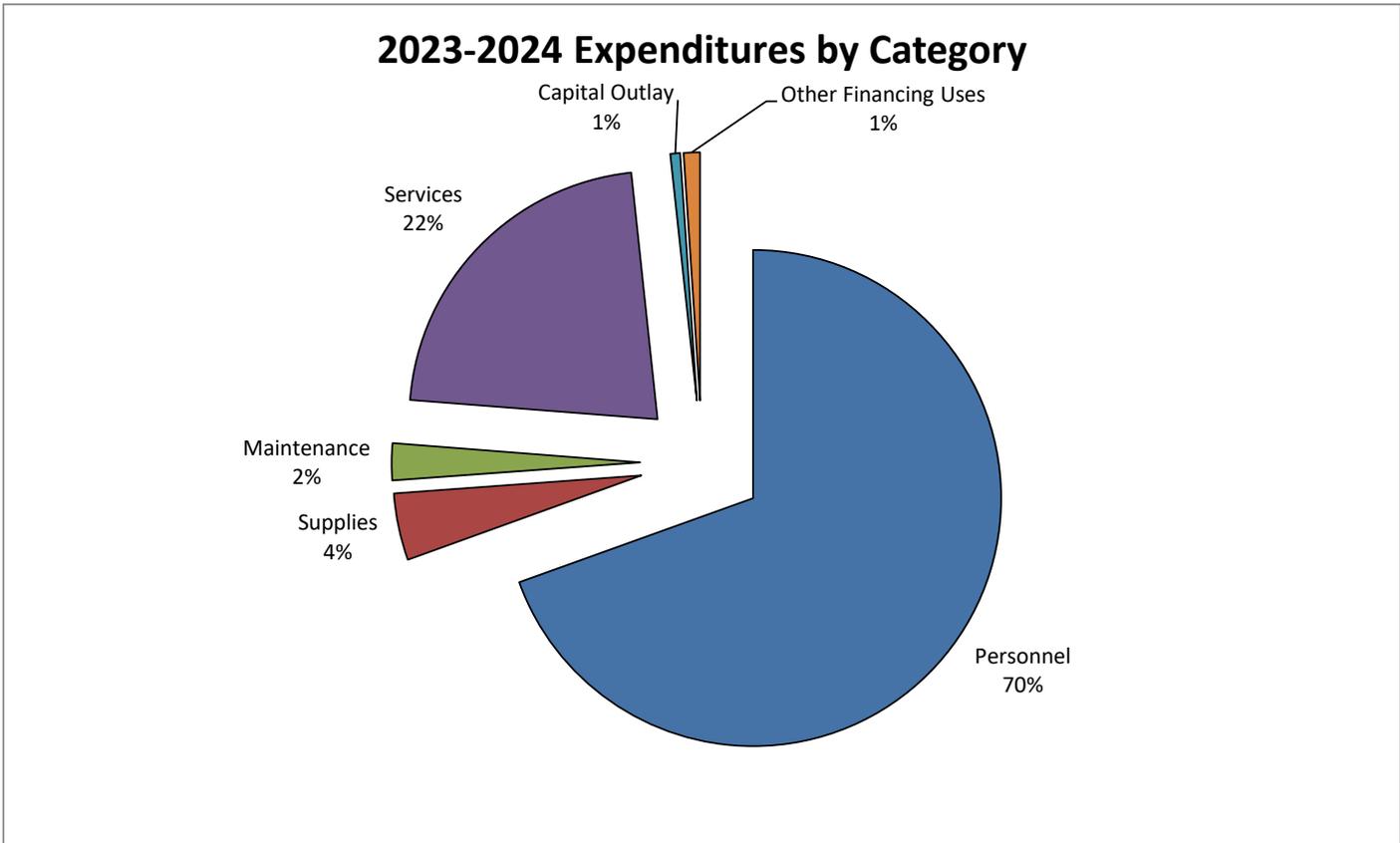
### SIGNIFICANT COMMUNITY DEVELOPMENT ACHIEVEMENTS DURING FY 2022-2023

- Assisted in the development of Great Wolf Lodge in Flyway
- Completed the migration of the GIS database to a new, more robust database software for installation on a new, dedicated virtual server to increase data storage and data access speeds
- Mapped and collected attribute data changes in the City of Webster using Global Positioning System (GPS), drone imagery, and digitalization of developer computer aided design (CAD) files to obtain location information for utilities, pavement, easements, parcels, building footprints, and impervious surface for new commercial and residential development throughout the City
- Completed an update of the electrical pedestal GIS layer. There are over 1,000 pedestals owned by communication companies in the City and many were damaged. This update provides the benefit of tracking Community Development's pedestal repair requests and the compliance dates from the communication companies
- Successfully executed the 4<sup>th</sup> of July event at Texas Avenue Park in cooperation with all City Departments

<b>City Council Goals That Are Addressed In The FY 2023-2024 Annual Budget</b>	<b>CD - Administration</b>	<b>CD - Building</b>	<b>CD - Recreation</b>
<b>4.7 – Provide a variety of recreation opportunities to meet the existing and future needs of Webster's residents</b>			✓
<b>6.1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines</b>	✓	✓	
<b>6.4 – Revitalize antiquated commercial areas of the City</b>	✓		
<b>7.8 – Maintain a strong, fiscally sustainable organization</b>	✓	✓	

### Community Development Function Expenditure Summary

Object	Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
0000	Personnel	\$ 1,406,531	\$ 1,456,451	\$ 1,507,618	\$ 1,484,076	\$ 1,603,294
1000	Supplies	26,485	79,243	106,930	95,175	100,275
2000	Maintenance	20,281	26,121	36,290	26,670	55,560
3000	Services	280,521	318,759	386,449	384,791	509,114
7000	Capital Outlay	-	-	150,000	-	14,500
8000	Other Financing Uses	-	32,210	26,980	26,980	24,560
<b>Community Dev. Function</b>		<b>\$ 1,733,818</b>	<b>\$ 1,912,784</b>	<b>\$ 2,214,267</b>	<b>\$ 2,017,692</b>	<b>\$ 2,307,303</b>



**Community Development Function**  
**Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 991,811	\$ 1,028,072	\$ 1,061,909	\$ 1,033,565	\$ 1,117,753
0150 Overtime	15,801	18,183	17,550	20,903	20,050
0200 Taxes	79,060	78,091	87,386	77,515	87,969
0250 Retirement	168,343	175,353	171,489	171,614	190,814
0300 Group Insurance	142,377	147,870	160,370	171,635	176,940
0310 W/C Insurance	3,689	3,573	3,259	2,988	3,687
0320 Disability Insurance	5,450	5,310	5,654	5,856	6,081
<b>Total Personnel</b>	<b>1,406,531</b>	<b>1,456,451</b>	<b>1,507,618</b>	<b>1,484,076</b>	<b>1,603,294</b>
<b>Supplies</b>					
1230 Holiday Supplies	852	1,680	3,600	3,175	3,600
1234 July 4 Celebration Committee	10,952	52,755	60,000	60,000	60,000
1300 Kitchen & Janitorial	2,948	4,877	6,160	4,600	5,200
1400 Office & Postage	7,647	14,180	19,170	15,670	18,270
1600 Safety & Health	-	-	1,200	-	1,200
1700 Small Tools & Equipment	-	-	7,350	6,000	3,450
1850 Uniform & Apparel	912	451	2,820	400	2,960
1900 Vehicle & Eqpt. Supplies	3,175	5,299	6,630	5,330	5,595
<b>Total Supplies</b>	<b>26,485</b>	<b>79,243</b>	<b>106,930</b>	<b>95,175</b>	<b>100,275</b>
<b>Maintenance</b>					
2050 Building Maintenance	960	960	1,000	960	1,000
2200 Machine & Eqpt. Maintenance	-	-	500	-	7,700
2450 Vehicle Maintenance	2,567	8,729	7,600	5,250	7,600
2900 Service Contracts	16,754	16,432	27,190	20,460	39,260
<b>Total Maintenance</b>	<b>20,281</b>	<b>26,121</b>	<b>36,290</b>	<b>26,670</b>	<b>55,560</b>
<b>Services</b>					
3060 Contract Services	15,381	-	5,000	-	5,000
3110 Communication	2,875	2,804	2,765	2,765	2,445
3130 Consultant / Prof. Services	613	-	18,000	18,000	18,000
3190 Dues, Subscriptions, Books	4,306	1,668	5,260	5,325	7,260
3310 General Insurance	18,245	18,306	20,145	19,336	22,964
3330 Janitorial Services	30,716	38,183	23,000	34,875	50,000
3490 Printing	891	1,932	4,200	2,900	4,300
3530 Professional Development	9,629	7,422	22,040	13,400	22,090
3600 Recreation Program	47,905	85,977	100,710	100,710	100,710
3770 Utilities	31,553	41,676	64,540	65,990	82,085
3780 Water Charges	4,837	4,703	4,540	5,240	5,560
3880 Information Technology	113,570	116,088	116,250	116,250	188,700
<b>Total Services</b>	<b>280,521</b>	<b>318,759</b>	<b>386,449</b>	<b>384,791</b>	<b>509,114</b>

**Community Development Function**  
**Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	-	150,000	-	14,500
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>14,500</b>
<b>Other Financing Uses</b>					
8008 Transfer to Equipment Repl Fund	-	32,210	26,980	26,980	24,560
<b>Total Other Financing Uses</b>	<b>-</b>	<b>32,210</b>	<b>26,980</b>	<b>26,980</b>	<b>24,560</b>
<b>Community Dev. Function</b>	<b>\$ 1,733,818</b>	<b>\$ 1,912,784</b>	<b>\$ 2,214,267</b>	<b>\$ 2,017,692</b>	<b>\$ 2,307,303</b>

## 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 2023-2024

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

**Goal:** Continue to monitor and regulate existing and non-conforming uses that have code violations in their respective zoning districts.

**Action Item:** Partner with other Departments and Code Enforcement to actively identify and cite code violations that exist in the city to enhance the aesthetic character of the community

**6.4 Revitalize antiquated commercial areas of the City**

**Goal:** Identify properties and areas that have commercial potential and propose land use regulations that may stimulate growth.

**Action Item:** Review and revise the zoning code as needed and partner with Economic Development to identify antiquated commercial areas to enhance and revitalize growth

**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:** (1) To create a daily, self-(auto)-updating internet/intranet map for Fire Department and ambulance service response locations, response times, and incident detail using Open Software Solutions, Inc. (OSSI) data; (2) Keep updated all changes in City planimetrics, Economic Development promotional materials, utilities, aerial/drone imagery, site developments, easements, and building permits; (3) Work to migrate internet maps and mobile GIS data collection to new Sequel Server Standard database on second GIS server

### SIGNIFICANT CHANGES IN THE FY 2023-2024 BUDGET

- Copier lease and maintenance expenses are being charged directly to the department
- Information technology allocation has increased across all departments due to rising costs

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of plats approved	6	7	7	6
Number of rezoning applications received	1	3	3	2
Number of special use permits issued	4	3	3	10

### 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%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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
<b>Total Employees (Full-Time Equivalents)</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 431,308	\$ 432,908	\$ 451,970	\$ 452,944	\$ 474,513
0150 Overtime	1,777	2,495	1,800	3,277	1,800
0200 Taxes	32,640	32,112	35,613	33,241	36,510
0250 Retirement	76,654	77,136	79,319	79,913	88,285
0300 Group Insurance	53,521	61,807	70,140	69,153	71,130
0310 W/C Insurance	842	588	723	605	723
0320 Disability Insurance	2,523	2,457	2,641	2,765	2,773
<b>Total Personnel</b>	<b>599,264</b>	<b>609,503</b>	<b>642,205</b>	<b>641,898</b>	<b>675,733</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,226	1,080	2,080	1,420	1,600
1400 Office & Postage	5,830	10,572	14,070	11,670	13,170
1700 Small Tools & Equipment	-	-	5,400	5,000	800
1850 Uniform & Apparel	-	-	360	-	500
1900 Vehicle & Eqpt. Supplies	569	882	830	830	870
<b>Total Supplies</b>	<b>7,625</b>	<b>12,534</b>	<b>22,740</b>	<b>18,920</b>	<b>16,940</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	-	-	500	-	3,500
2450 Vehicle Maintenance	585	336	500	250	500
2900 Service Contracts	9,255	10,657	14,160	10,460	17,360
<b>Total Maintenance</b>	<b>9,840</b>	<b>10,993</b>	<b>15,160</b>	<b>10,710</b>	<b>21,360</b>
<b>Services</b>					
3110 Communication	676	637	655	655	675
3130 Consultant / Prof. Services	613	-	18,000	18,000	18,000
3190 Dues, Subscriptions, Books	942	606	1,820	2,005	3,820
3310 General Insurance	3,675	2,893	3,190	3,062	4,519
3330 Janitorial Services	1,369	1,299	-	-	-
3490 Printing	891	1,244	1,900	1,900	1,900
3530 Professional Development	4,139	2,867	8,990	5,000	8,990
3770 Utilities	5,212	7,446	20,720	20,720	25,970
3780 Water Charges	718	793	830	830	900
3880 Information Technology	30,290	30,932	31,000	31,000	50,300
<b>Total Services</b>	<b>48,524</b>	<b>48,718</b>	<b>87,105</b>	<b>83,172</b>	<b>115,074</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	5,600	3,130	3,130	3,130
<b>Total Other Financing Uses</b>	<b>-</b>	<b>5,600</b>	<b>3,130</b>	<b>3,130</b>	<b>3,130</b>
<b>CD Administration</b>	<b>\$ 665,254</b>	<b>\$ 687,348</b>	<b>\$ 770,340</b>	<b>\$ 757,830</b>	<b>\$ 832,237</b>

## Community Development - Building

### DIVISION DESCRIPTION

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

### DIVISION GOALS AND ACTION ITEMS FOR FY 2023-2024

**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 ensure compliance with 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 permits, inspections, plans and recording documents into an electronic database

**Action Item:** Schedule time each week to scan plans and documents into the records database

### SIGNIFICANT CHANGES IN THE FY 2023-2024 BUDGET

- Annual cost for printer lease and maintenance has been allocated directly to the department
- Increase to Service Contracts for replacement of Blue Prince software
- Information technology allocation has increased across all departments due to rising costs

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of permits issued	1,987	2,000	1,900	2,200
Number of inspections performed	3,409	3,250	3,250	3,400

<u>PERFORMANCE MEASURES</u>	2021-2022	2022-2023	2022-2023	2023-2024
Percent of code violations abated	99%	99%	99%	99%
Percent of initial plans reviewed within 14 business days	99%	100%	100%	100%
Percent of inspections performed within 24 hours of request	100%	100%	100%	100%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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
<b>Total Employees (Full-Time Equivalents)</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 425,716	\$ 461,227	\$ 431,952	\$ 433,157	\$ 453,504
0150 Overtime	75	-	750	750	750
0200 Taxes	33,462	34,651	34,182	32,062	35,830
0250 Retirement	75,381	81,362	75,636	76,263	84,196
0300 Group Insurance	69,237	66,189	69,580	81,971	84,740
0310 W/C Insurance	1,073	803	930	650	976
0320 Disability Insurance	2,453	2,379	2,506	2,578	2,632
<b>Total Personnel</b>	<b>607,397</b>	<b>646,611</b>	<b>615,537</b>	<b>627,431</b>	<b>662,628</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	1,722	2,140	2,080	1,680	1,600
1400 Office & Postage	935	2,301	3,600	2,600	3,600
1600 Safety & Health	-	-	700	-	700
1700 Small Tools & Equipment	-	-	1,950	1,000	2,650
1850 Uniform & Apparel	-	451	960	400	960
1900 Vehicle & Eqpt. Supplies	1,937	3,006	4,530	3,100	3,255
<b>Total Supplies</b>	<b>4,594</b>	<b>7,897</b>	<b>13,820</b>	<b>8,780</b>	<b>12,765</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	-	-	-	-	3,800
2450 Vehicle Maintenance	613	1,895	3,000	2,000	3,000
2900 Service Contracts	4,884	5,775	9,030	6,000	15,900
<b>Total Maintenance</b>	<b>5,497</b>	<b>7,670</b>	<b>12,030</b>	<b>8,000</b>	<b>22,700</b>
<b>Services</b>					
3060 Contract Services	15,381	-	5,000	-	5,000
3110 Communication	2,199	2,167	2,110	2,110	1,770
3190 Dues, Subscriptions, Books	2,927	480	2,700	2,700	2,700
3310 General Insurance	5,534	3,490	3,840	3,686	5,563
3330 Janitorial Services	2,462	2,323	-	-	-
3490 Printing	-	688	1,800	1,000	1,800
3530 Professional Development	5,490	4,555	11,400	8,400	11,400
3770 Utilities	9,367	14,313	24,865	24,865	31,165
3780 Water Charges	1,011	1,113	1,160	1,160	1,250
3880 Information Technology	34,420	35,201	35,250	35,250	57,200
<b>Total Services</b>	<b>78,791</b>	<b>64,329</b>	<b>88,125</b>	<b>79,171</b>	<b>117,848</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	-	-	-	14,500
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,500</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	5,510	2,750	2,750	4,080
<b>Total Other Financing Uses</b>	<b>-</b>	<b>5,510</b>	<b>2,750</b>	<b>2,750</b>	<b>4,080</b>
<b>CD Building</b>	<b>\$ 696,278</b>	<b>\$ 732,017</b>	<b>\$ 732,262</b>	<b>\$ 726,132</b>	<b>\$ 834,521</b>

## 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 2023-2024

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

**Goal:** To elevate attendance for the Seniors' Program

**Action Item:** Solicit feedback from Senior participants on programs that are being offered and incorporate new ones to help stimulate attendance

**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 during the year

**Goal:** To increase year-round attendance for existing Recreation Programs

**Action Item:** Increase publicity promoting Recreation Programs to enhance attendance

### SIGNIFICANT CHANGES IN THE FY 2023-2024 BUDGET

- Janitorial Services increased due to using contracted services to clean civic center complex
- Information technology allocation has increased across all departments due to rising costs

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 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	10,950	10,950	11,150	11,250

### PERFORMANCE MEASURES

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

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Recreation Manager	1.00	1.00	1.00	1.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
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
<b>Total Employees (Seasonal)</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 134,787	\$ 133,937	\$ 177,987	\$ 147,464	\$ 189,738
0150 Overtime	13,950	15,688	15,000	16,876	17,500
0200 Taxes	12,957	11,328	17,591	12,212	15,629
0250 Retirement	16,309	16,855	16,534	15,438	18,333
0300 Group Insurance	19,619	19,874	20,650	20,511	21,070
0310 W/C Insurance	1,774	2,182	1,605	1,733	1,988
0320 Disability Insurance	475	475	507	513	676
<b>Total Personnel</b>	<b>199,871</b>	<b>200,337</b>	<b>249,874</b>	<b>214,747</b>	<b>264,933</b>
<b>Supplies</b>					
1230 Holiday Supplies	852	1,680	3,600	3,175	3,600
1234 July 4 Celebration	10,952	52,755	60,000	60,000	60,000
1300 Kitchen & Janitorial	-	1,657	2,000	1,500	2,000
1400 Office & Postage	882	1,307	1,500	1,400	1,500
1600 Safety & Health	-	-	500	-	500
1850 Uniform & Apparel	912	-	1,500	-	1,500
1900 Vehicle & Eqpt. Supplies	669	1,411	1,270	1,400	1,470
<b>Total Supplies</b>	<b>14,266</b>	<b>58,812</b>	<b>70,370</b>	<b>67,475</b>	<b>70,570</b>
<b>Maintenance</b>					
2050 Building Maintenance	960	960	1,000	960	1,000
2200 Machine & Eqpt. Maintenance	-	-	-	-	400
2450 Vehicle Maintenance	1,369	6,498	4,100	3,000	4,100
2900 Service Contracts	2,615	-	4,000	4,000	6,000
<b>Total Maintenance</b>	<b>4,943</b>	<b>7,458</b>	<b>9,100</b>	<b>7,960</b>	<b>11,500</b>
<b>Services</b>					
3190 Dues, Subscriptions, Books	438	582	740	620	740
3310 General Insurance	9,036	11,923	13,115	12,588	12,882
3330 Janitorial Services	26,885	34,561	23,000	34,875	50,000
3490 Printing	-	-	500	-	600
3530 Professional Development	-	-	1,650	-	1,700
3600 Recreation Program	47,905	85,977	100,710	100,710	100,710
3770 Utilities	16,974	19,917	18,955	20,405	24,950
3780 Water Charges	3,108	2,797	2,550	3,250	3,410
3880 Information Technology	48,860	49,955	50,000	50,000	81,200
<b>Total Services</b>	<b>153,205</b>	<b>205,712</b>	<b>211,220</b>	<b>222,448</b>	<b>276,192</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment			150,000	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	21,100	21,100	21,100	17,350
<b>Total Other Financing Uses</b>	<b>-</b>	<b>21,100</b>	<b>21,100</b>	<b>21,100</b>	<b>17,350</b>
<b>CD Recreation</b>	<b>\$ 372,285</b>	<b>\$ 493,419</b>	<b>\$ 711,664</b>	<b>\$ 533,730</b>	<b>\$ 640,545</b>

## 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 2022-2023

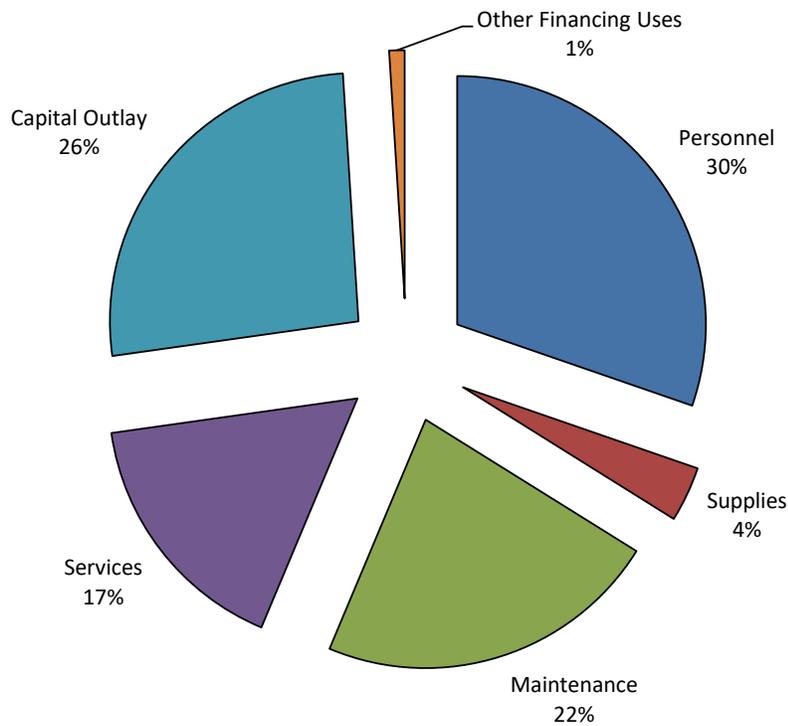
- Assumed responsibility for City-wide custodial services
- Repaired PD air handler
- Reconfigured Service Center restrooms
- Upgraded City Hall generator controls
- Converted PD parking lights to LED
- Installed HVAC shutdown system controls
- Replaced City Hall flagpoles
- Replaced Public Works training room furnishings
- Repaired Texas Avenue Park storage door
- Painted gazebos at Walnut and Green Acres Parks
- Improved Recreation Building security
- Completed PD foundation analysis
- Completed HVAC water lines at City Hall/PD
- Repaired and painted Service Center exterior
- Repaired pavilion roof at Texas Avenue Park
- Street striping upgraded on Kobayashi from NASA Bypass to IH45
- Replaced olive trees on NASA Parkway
- Replaced site furnishings at Green Acres Park
- Continued street sign replacement program
- Continued median improvements
- Installed security cameras at Texas Avenue, Walnut and Green Acres Parks

<b>City Council Goals That Are Addressed In The FY 2023-2024 Annual Budget</b>	<b>PW - Administration</b>	<b>PW - Maintenance</b>	<b>PW – Parks Maintenance</b>
<b>5.2 – Multi-Modal Transportation: Promote alternative modes of transportation and related facilities, including pedestrian and bicycle routes</b>		✓	
<b>6.1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines</b>	✓	✓	✓
<b>6.2 – Improve corridors and gateways into and throughout the community to promote strong branding and first impressions</b>			✓
<b>7.8 – Maintain a strong, fiscally sustainable organization</b>	✓		

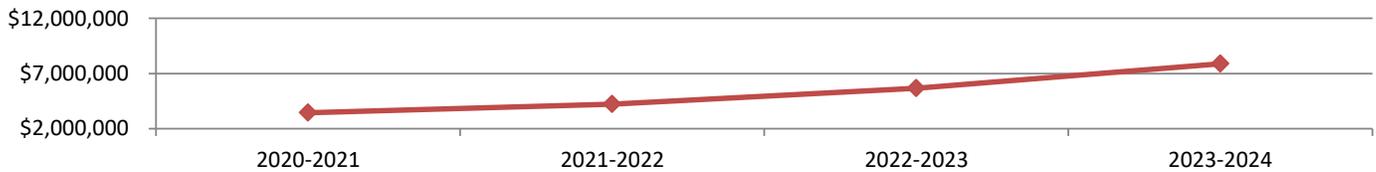
**Public Works Function  
Expenditure Summary**

Object	Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
0000	Personnel	\$ 1,996,119	\$ 2,050,689	\$ 2,302,483	\$ 2,081,313	\$ 2,388,691
1000	Supplies	123,857	367,682	280,618	283,986	282,855
2000	Maintenance	493,002	728,244	1,268,283	1,272,833	1,768,750
3000	Services	698,643	884,572	1,208,612	1,134,478	1,297,471
7000	Capital Outlay	121,426	63,564	790,394	774,132	2,068,000
8000	Other Financing Uses	-	118,220	132,240	132,240	79,070
<b>Public Works Function</b>		<b>\$ 3,433,048</b>	<b>\$ 4,212,971</b>	<b>\$ 5,982,629</b>	<b>\$ 5,678,982</b>	<b>\$ 7,884,837</b>

**2023-2024 Expenditures by Category**



**Expenditure Trend**



**Public Works Function  
Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 1,299,293	\$ 1,314,929	\$ 1,483,757	\$ 1,355,406	\$ 1,541,354
0150 Overtime	52,758	60,574	70,900	76,673	79,000
0200 Taxes	106,799	103,036	123,521	105,681	132,433
0250 Retirement	239,011	242,645	271,754	251,631	310,767
0300 Group Insurance	274,814	307,826	327,520	265,742	294,880
0310 W/C Insurance	16,236	14,057	16,428	17,292	21,263
0320 Disability Insurance	7,208	7,623	8,602	8,888	8,994
<b>Total Personnel</b>	<b>1,996,119</b>	<b>2,050,689</b>	<b>2,302,483</b>	<b>2,081,313</b>	<b>2,388,691</b>
<b>Supplies</b>					
1100 Chemical	10,985	9,657	16,500	16,500	18,500
1230 Holiday Supplies	38,714	250,969	89,698	89,698	80,000
1300 Kitchen & Janitorial	12,874	15,297	32,000	31,000	32,000
1400 Office & Postage	5,485	6,097	8,000	8,000	8,000
1450 Office Furnishings	-	287	31,000	31,868	40,000
1600 Safety & Health	9,281	10,512	12,300	12,300	14,900
1650 Shop Supplies	5,388	7,936	21,000	21,900	15,000
1700 Small Tools & Equipment	13,205	23,288	23,500	23,500	23,500
1850 Uniform & Apparel	3,800	4,779	5,300	5,750	5,300
1900 Vehicle & Eqpt. Supplies	24,124	38,858	41,320	43,470	45,655
<b>Total Supplies</b>	<b>123,857</b>	<b>367,682</b>	<b>280,618</b>	<b>283,986</b>	<b>282,855</b>
<b>Maintenance</b>					
2050 Building Maintenance	148,832	243,418	446,483	446,483	312,100
2100 Property Maintenance	99,183	222,282	512,000	512,000	1,115,000
2200 Machine & Eqpt. Maintenance	22,358	15,297	16,450	22,000	25,800
2250 Signage Maintenance	40,740	91,567	90,500	90,500	90,500
2300 Street Maintenance	136,493	90,398	118,000	118,000	168,000
2450 Vehicle Maintenance	15,713	20,162	18,900	17,900	20,900
2900 Service Contracts	29,683	45,120	65,950	65,950	36,450
<b>Total Maintenance</b>	<b>493,002</b>	<b>728,244</b>	<b>1,268,283</b>	<b>1,272,833</b>	<b>1,768,750</b>

**Public Works Function  
Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Services</b>					
3010 Animal Control	17,059	28,006	18,000	18,000	20,000
3060 Contract Services	117,178	167,374	187,000	152,000	227,000
3070 Personnel Services	75,884	112,180	158,760	128,760	158,760
3110 Communication	18,075	15,563	17,030	17,030	17,050
3130 Consultant / Prof. Services	71,081	64,400	285,000	285,000	255,000
3190 Dues, Subscriptions, Books	1,520	4,562	6,230	6,230	6,230
3310 General Insurance	28,946	39,451	43,005	41,277	37,981
3390 Mosquito Control	8,525	7,943	27,000	27,000	20,000
3530 Professional Development	19,647	51,906	45,020	42,020	47,020
3590 Public Relations	233	1,383	5,000	2,500	5,000
3610 Recycling	497	864	1,500	1,000	1,500
3630 Rentals	8,010	17,321	17,000	13,220	17,000
3670 Street Lights	142,774	181,345	198,210	204,510	221,150
3750 Uniform Service	11,198	12,959	15,700	14,775	19,200
3770 Utilities	38,486	40,350	46,967	43,966	51,670
3780 Water Charges	59,671	57,330	55,440	55,440	60,210
3880 Information Technology	79,860	81,635	81,750	81,750	132,700
<b>Total Services</b>	<b>698,643</b>	<b>884,572</b>	<b>1,208,612</b>	<b>1,134,478</b>	<b>1,297,471</b>
<b>Capital Outlay</b>					
7050 Building & Property	121,426	63,564	790,394	774,132	2,068,000
<b>Total Capital Outlay</b>	<b>121,426</b>	<b>63,564</b>	<b>790,394</b>	<b>774,132</b>	<b>2,068,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Equipment Repl Fund	-	118,220	132,240	132,240	79,070
<b>Total Other Financing Uses</b>	<b>-</b>	<b>118,220</b>	<b>132,240</b>	<b>132,240</b>	<b>79,070</b>
<b>Public Works Function</b>	<b>\$ 3,433,048</b>	<b>\$ 4,212,971</b>	<b>\$ 5,982,629</b>	<b>\$ 5,678,982</b>	<b>\$ 7,884,837</b>

## 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 2023-2024

**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 2023-2024 BUDGET

- Copier lease and maintenance expenses are being charged directly to the department
- Information Technology increase due to rising cost of technology

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of work orders processed	1,491	5,000	1,392	1,500
Number of safety meetings held	14	12	14	12
Number of consumer confidence reports distributed	2,000	2,000	2,500	2,500

<u>PERFORMANCE MEASURES</u>	2021-2022	2022-2023	2022-2023	2023-2024
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%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
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	2.00	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
<b>Total Employees (Full-Time Equivalents)</b>	<b>5.00</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 487,995	\$ 469,174	\$ 573,331	\$ 511,034	\$ 614,789
0150 Overtime	7,004	3,389	16,600	6,829	6,600
0200 Taxes	38,348	35,018	46,480	37,912	49,995
0250 Retirement	87,459	83,176	103,120	91,293	118,881
0300 Group Insurance	84,303	79,346	117,480	91,998	105,300
0310 W/C Insurance	1,038	737	906	601	3,085
0320 Disability Insurance	2,673	2,635	3,355	3,674	3,619
<b>Total Personnel</b>	<b>708,820</b>	<b>673,474</b>	<b>861,272</b>	<b>743,341</b>	<b>902,269</b>
<b>Supplies</b>					
1300 Kitchen & Janitorial	6,156	6,742	23,000	23,000	23,000
1400 Office & Postage	5,485	6,097	8,000	8,000	8,000
1450 Office Furnishings	-	287	31,000	31,868	40,000
1600 Safety & Health	830	2,986	3,600	3,600	4,400
1700 Small Tools & Equipment	147	1,982	1,000	1,000	1,000
1850 Uniform & Apparel	3,800	3,770	4,500	4,500	4,500
1900 Vehicle & Eqpt. Supplies	3,168	6,622	6,130	7,280	7,650
<b>Total Supplies</b>	<b>19,586</b>	<b>28,487</b>	<b>77,230</b>	<b>79,248</b>	<b>88,550</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	163	300	450	1,000	4,800
2450 Vehicle Maintenance	2,894	5,025	3,500	3,500	3,500
2900 Service Contracts	24,033	23,471	31,100	31,100	1,600
<b>Total Maintenance</b>	<b>27,090</b>	<b>28,796</b>	<b>35,050</b>	<b>35,600</b>	<b>9,900</b>
<b>Services</b>					
3110 Communication	17,621	15,081	16,550	16,550	16,550
3130 Consultant / Prof. Services	71,081	64,400	285,000	285,000	255,000
3190 Dues, Subscriptions, Books	1,035	3,922	4,930	4,930	4,930
3310 General Insurance	7,851	7,956	8,360	8,024	10,355
3530 Professional Development	5,735	14,866	14,000	14,000	14,000
3590 Public Relations	233	1,383	5,000	2,500	5,000
3750 Uniform Service	-	-	1,150	725	1,150
3770 Utilities	12,096	13,351	15,088	15,088	18,540
3780 Water Charges	942	1,179	1,010	1,010	1,210
3880 Information Technology	59,210	60,515	60,550	60,550	98,300
<b>Total Services</b>	<b>175,804</b>	<b>182,653</b>	<b>411,638</b>	<b>408,377</b>	<b>425,035</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	26,450	19,750	19,750	10,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>26,450</b>	<b>19,750</b>	<b>19,750</b>	<b>10,000</b>
<b>PW Administration</b>	<b>\$ 931,301</b>	<b>\$ 939,860</b>	<b>\$ 1,404,940</b>	<b>\$ 1,286,316</b>	<b>\$ 1,435,754</b>

## 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 2023-2024

**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 2023-2024 BUDGET

- Significant Building Maintenance projects:
  - City Hall: kitchen remodel, lobby security improvements, stairwell carpet
  - Fire Department: electric room HVAC
  - Police Department: server room HVAC unit
- Increase Building and Property for HVAC control systems, Police Department carport and storage, Civic Center improvements, Recreation Center improvements, and Public Works equipment storage

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Linear feet of sidewalk maintained	164,335	174,000	176,994	180,000
Lane miles of streets maintained	75	75	78	80
Fleet vehicles and equipment maintained	158	158	165	168

<u>PERFORMANCE MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</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%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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
<b>Total Employees (Full-Time Equivalents)</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 524,269	\$ 552,315	\$ 578,246	\$ 573,383	\$ 609,239
0150 Overtime	32,783	35,692	31,900	48,692	50,000
0200 Taxes	44,137	44,352	48,656	46,223	53,475
0250 Retirement	98,375	104,180	106,653	108,959	124,766
0300 Group Insurance	114,341	118,276	102,660	97,604	101,940
0310 W/C Insurance	9,644	8,283	9,839	10,224	12,022
0320 Disability Insurance	2,942	3,210	3,320	3,817	3,506
<b>Total Personnel</b>	<b>826,492</b>	<b>866,309</b>	<b>881,275</b>	<b>888,902</b>	<b>954,948</b>
<b>Supplies</b>					
1600 Safety & Health	4,573	3,880	4,500	4,500	5,600
1650 Shop Supplies	5,205	6,748	20,000	20,000	10,000
1700 Small Tools & Equipment	6,256	9,184	12,500	12,500	12,500
1850 Uniform & Apparel	-	1,009	800	1,250	800
1900 Vehicle & Eqpt. Supplies	14,295	20,689	19,880	21,880	22,980
<b>Total Supplies</b>	<b>30,328</b>	<b>41,509</b>	<b>57,680</b>	<b>60,130</b>	<b>51,880</b>
<b>Maintenance</b>					
2050 Building Maintenance	146,262	234,144	394,883	394,883	305,000
2100 Property Maintenance	-	88,485	200,000	200,000	200,000
2200 Machine & Eqpt. Maintenance	7,047	7,648	7,000	12,000	10,000
2250 Signage Maintenance	40,740	91,567	90,500	90,500	90,500
2300 Street Maintenance	136,493	90,398	118,000	118,000	168,000
2450 Vehicle Maintenance	6,203	8,752	9,500	9,500	11,500
2900 Service Contracts	5,650	21,649	34,850	34,850	34,850
<b>Total Maintenance</b>	<b>342,395</b>	<b>542,643</b>	<b>854,733</b>	<b>859,733</b>	<b>819,850</b>
<b>Services</b>					
3010 Animal Control	17,059	28,006	18,000	18,000	20,000
3070 Contract Personnel	-	2,148	-	-	-
3110 Communication	454	483	480	480	500
3190 Dues, Subscriptions, Books	210	365	500	500	500
3310 General Insurance	12,755	21,700	23,870	22,911	15,708
3390 Mosquito Control	8,525	7,943	27,000	27,000	20,000
3530 Professional Development	7,204	21,014	20,520	17,520	20,520
3610 Recycling	497	864	1,500	1,000	1,500
3630 Rentals	6,850	14,191	13,000	10,000	13,000
3670 Street Lights	142,774	181,345	198,210	204,510	221,150
3750 Uniform Service	9,201	10,509	11,050	11,050	14,050
3880 Information Technology	10,330	10,560	10,600	10,600	17,200
<b>Total Services</b>	<b>215,858</b>	<b>299,128</b>	<b>324,730</b>	<b>323,571</b>	<b>344,128</b>
<b>Capital Outlay</b>					
7050 Building & Property	8,333	43,688	80,000	78,132	2,068,000
<b>Total Capital Outlay</b>	<b>8,333</b>	<b>43,688</b>	<b>80,000</b>	<b>78,132</b>	<b>2,068,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	47,930	64,870	64,870	32,500
<b>Total Other Financing Uses</b>	<b>-</b>	<b>47,930</b>	<b>64,870</b>	<b>64,870</b>	<b>32,500</b>
<b>PW Maintenance</b>	<b>\$ 1,423,406</b>	<b>\$ 1,841,206</b>	<b>\$ 2,263,288</b>	<b>\$ 2,275,338</b>	<b>\$ 4,271,306</b>

## 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, a splash pad, and a tennis court.

### DIVISION GOALS AND ACTION ITEMS FOR FY 2023-2024

**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 2023-2024 BUDGET

- Significant Property Maintenance projects include:
  - Green Acres Park sidewalk replacement
  - Medical Center Blvd. and Bay Area Blvd. palm trees
  - Texas Avenue Park artificial turf, ballfield lights, basketball court benches, drainage improvements, dumpster enclosure, and wind screens
  - Walnut Park track repairs

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Acres of park space maintained	28	28	28	28
Number of pieces of park equipment maintained	212	212	212	212
Number of facilities that require landscaping	25	25	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%

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

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 287,030	\$ 293,440	\$ 332,181	\$ 270,989	\$ 317,326
0150 Overtime	12,971	21,492	22,400	21,152	22,400
0200 Taxes	24,314	23,666	28,385	21,546	28,963
0250 Retirement	53,176	55,290	61,981	51,379	67,120
0300 Group Insurance	76,170	110,204	107,380	76,140	87,640
0310 W/C Insurance	5,554	5,037	5,682	6,467	6,156
0320 Disability Insurance	1,593	1,778	1,928	1,397	1,869
<b>Total Personnel</b>	<b>460,807</b>	<b>510,906</b>	<b>559,937</b>	<b>449,070</b>	<b>531,474</b>
<b>Supplies</b>					
1100 Chemical	10,985	9,657	16,500	16,500	18,500
1230 Holiday Supplies	38,714	250,969	89,698	89,698	80,000
1300 Kitchen & Janitorial	6,718	8,556	9,000	8,000	9,000
1600 Safety & Health	3,878	3,647	4,200	4,200	4,900
1650 Shop Supplies	184	1,188	1,000	1,900	5,000
1700 Small Tools & Equipment	6,802	12,122	10,000	10,000	10,000
1900 Vehicle & Eqpt. Supplies	6,661	11,547	15,310	14,310	15,025
<b>Total Supplies</b>	<b>73,942</b>	<b>297,686</b>	<b>145,708</b>	<b>144,608</b>	<b>142,425</b>
<b>Maintenance</b>					
2050 Building Maintenance	2,571	9,274	51,600	51,600	7,100
2100 Property Maintenance	99,183	133,798	312,000	312,000	915,000
2200 Machine & Eqpt. Maintenance	15,148	7,348	9,000	9,000	11,000
2450 Vehicle Maintenance	6,615	6,385	5,900	4,900	5,900
<b>Total Maintenance</b>	<b>123,517</b>	<b>156,805</b>	<b>378,500</b>	<b>377,500</b>	<b>939,000</b>
<b>Services</b>					
3060 Contract Services	117,178	167,374	187,000	152,000	227,000
3070 Contract Personnel	75,884	110,032	158,760	128,760	158,760
3190 Dues, Subscriptions, Books	275	275	800	800	800
3310 General Insurance	8,340	9,795	10,775	10,342	11,918
3530 Professional Development	6,709	16,026	10,500	10,500	12,500
3630 Rentals	1,160	3,130	4,000	3,220	4,000
3750 Uniform Service	1,997	2,450	3,500	3,000	4,000
3770 Utilities	26,390	26,999	31,878	28,878	33,130
3780 Water Charges	58,729	56,151	54,430	54,430	59,000
3880 Information Technology	10,320	10,560	10,600	10,600	17,200
<b>Total Services</b>	<b>306,981</b>	<b>402,791</b>	<b>472,243</b>	<b>402,530</b>	<b>528,308</b>
<b>Capital Outlay</b>					
7050 Building & Property	113,094	19,876	710,394	696,000	-
<b>Total Capital Outlay</b>	<b>113,094</b>	<b>19,876</b>	<b>710,394</b>	<b>696,000</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	43,840	47,620	47,620	36,570
<b>Total Other Financing Uses</b>	<b>-</b>	<b>43,840</b>	<b>47,620</b>	<b>47,620</b>	<b>36,570</b>
<b>PW Parks Maintenance</b>	<b>\$ 1,078,342</b>	<b>\$ 1,431,904</b>	<b>\$ 2,314,402</b>	<b>\$ 2,117,328</b>	<b>\$ 2,177,777</b>

## 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 2022-2023

- Confirmed compliance with all Texas Police Chiefs Association Accreditation Program standards
- Continued expansion of FLOCK Safety LPR Program by adding additional cameras and expanding regional collaboration
- Created full-time training position to ensure members receive current practical training regularly
- Replaced support vehicle fleet
- Awarded grants for generators
- Awarded grants for EOC A/V technology and portable radios

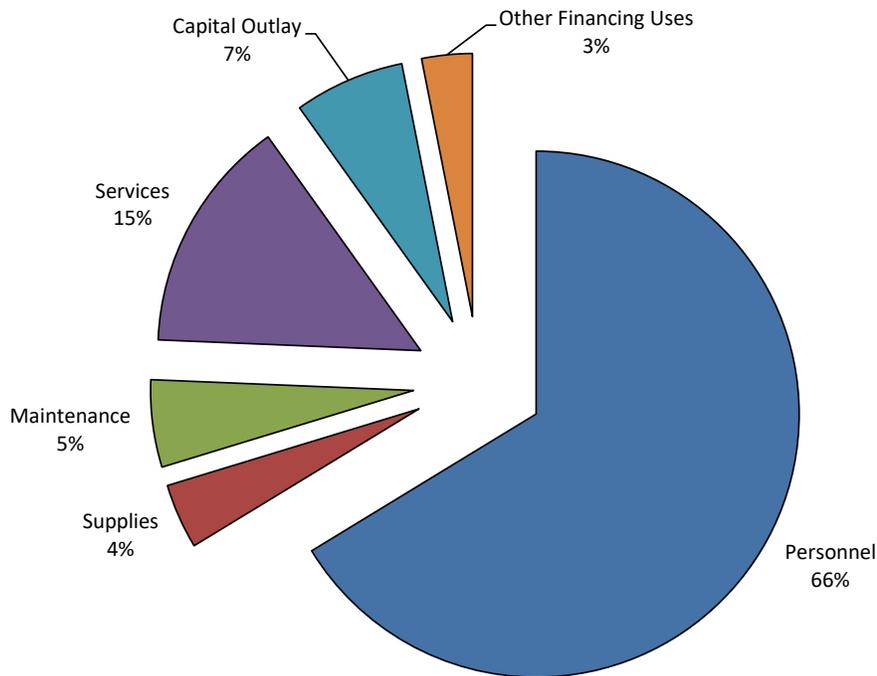
## City Council Goals That Are Addressed In The FY 2023-2024 Annual Budget

	Police - Administration	Police - Crime Investigation	Police - Patrol	Police - Communications	Police - Code Enforcement	Fire - Prevention	Fire - Operations	Fire - Administration	Emergency Management
<b>6.1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines</b>					↙				
<b>7.1 – Prevent, control, and reduce crime</b>	↙	↙	↙	↙					
<b>7.2 – Collaborate with citizens, businesses, and other stakeholders to prevent crime</b>	↙	↙	↙	↙					
<b>7.4 – Maintain a high level of fire protection service</b>						↙	↙		
<b>7.6 – Provide effective emergency services</b>								↙	
<b>7.7 – Achieve and implement an effective plan for emergency management</b>									↙
<b>7.8 – Maintain a strong, fiscally sustainable organization</b>	↙							↙	

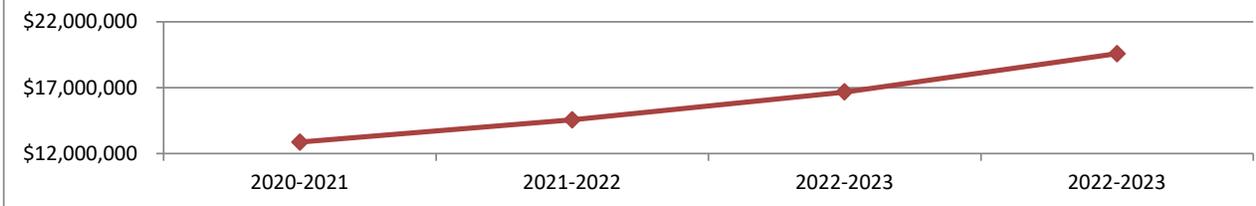
**Public Safety Function  
Expenditure Summary**

Object	Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
0000	Personnel	\$ 10,142,459	\$ 10,702,036	\$ 12,348,779	\$ 11,948,931	\$ 12,990,671
1000	Supplies	504,708	728,414	787,305	718,083	781,490
2000	Maintenance	517,625	851,309	1,009,860	875,388	1,053,355
3000	Services	1,711,799	1,810,025	2,560,780	2,524,048	2,833,190
7000	Capital Outlay	-	74,664	99,046	103,909	1,330,775
8000	Other Financing Uses	156	406,277	506,745	506,745	606,670
<b>Public Safety Function</b>		<b>\$ 12,876,747</b>	<b>\$ 14,572,724</b>	<b>\$ 17,312,515</b>	<b>\$ 16,677,104</b>	<b>\$ 19,596,151</b>

**2023-2024 Expenditures by Category**



**Expenditure Trend**



**Public Safety Function  
Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 6,448,934	\$ 6,797,572	\$ 8,016,321	\$ 7,723,815	\$ 8,304,378
0150 Overtime	584,483	\$ 626,855	558,000	552,472	628,750
0200 Taxes	542,859	\$ 548,958	674,149	611,907	699,441
0250 Retirement	1,241,304	\$ 1,305,659	1,490,713	1,450,413	1,647,578
0300 Group Insurance	1,216,272	\$ 1,320,204	1,475,120	1,474,614	1,568,630
0310 W/C Insurance	72,999	\$ 66,444	89,106	92,220	94,422
0320 Disability Insurance	35,607	\$ 36,344	45,371	43,490	47,473
<b>Total Personnel</b>	<b>10,142,459</b>	<b>10,702,036</b>	<b>12,348,779</b>	<b>11,948,931</b>	<b>12,990,671</b>
<b>Supplies</b>					
1050 Certificate & Award	3,132	2,423	6,000	3,500	6,000
1100 Chemical	2,400	1,976	3,160	2,000	3,800
1200 Fire Prevention Supplies	5,860	8,985	8,700	5,700	9,900
1230 Holiday Supplies	95	541	750	360	750
1250 Investigative Supplies	2,875	5,564	4,990	4,590	4,990
1300 Kitchen & Janitorial	24,153	22,965	29,500	33,250	30,800
1400 Office & Postage	26,266	21,235	34,920	27,120	34,120
1450 Office Furnishings	5,380	12,613	8,000	3,500	15,500
1600 Safety & Health	25,585	23,826	37,510	33,895	44,210
1700 Small Tools & Equipment	199,409	299,526	197,690	219,533	183,890
1850 Uniform & Apparel	107,028	130,061	219,590	182,890	227,590
1900 Vehicle & Eqpt. Supplies	102,525	198,699	236,495	201,745	219,940
<b>Total Supplies</b>	<b>504,708</b>	<b>728,414</b>	<b>787,305</b>	<b>718,083</b>	<b>781,490</b>
<b>Maintenance</b>					
2050 Building Maintenance	113,242	183,556	101,200	91,200	82,000
2150 K-9 Maintenance	-	26,180	9,500	6,500	9,000
2200 Machine & Eqpt. Maintenance	21,909	46,311	49,350	45,950	67,335
2450 Vehicle Maintenance	166,897	189,362	183,085	175,685	183,050
2900 Service Contracts	183,869	305,436	434,075	423,865	479,320
2910 OSSI Support Services	31,709	100,463	232,650	132,188	232,650
<b>Total Maintenance</b>	<b>517,625</b>	<b>851,309</b>	<b>1,009,860</b>	<b>875,388</b>	<b>1,053,355</b>

**Public Safety Function  
Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Services</b>					
3060 Contract Services	-	-	20,000	-	20,000
3110 Communication	132,862	159,260	146,825	147,175	150,225
3160 Deployment Expenses	4,957	23,612	-	-	-
3190 Dues, Subscriptions, Books	21,741	18,592	32,130	31,375	34,390
3230 EMS Services	708,000	712,425	1,438,000	1,438,000	1,438,000
3240 Investigative Services	7,382	11,207	12,340	12,340	8,700
3290 Fire Services	7,132	6,124	5,400	1,020	5,600
3310 General Insurance	148,531	129,492	143,680	140,908	163,555
3330 Janitorial Services	57,121	48,479	35,020	43,085	-
3440 Technology Services	19,256	27,366	26,280	26,280	47,500
3490 Printing	3,818	1,597	9,890	3,100	8,890
3510 Prisoner Support	4,435	13,522	9,600	9,600	9,600
3530 Professional Development	140,187	182,330	188,560	181,560	196,660
3590 Public Relations	22,472	20,520	29,350	26,150	29,350
3750 Uniform Service	6,657	12,122	12,500	12,250	16,500
3770 Utilities	92,175	76,622	71,530	71,530	92,935
3780 Water Charges	7,830	6,513	8,375	8,375	8,885
3870 Emergency Supplies	13,284	346	-	-	-
3880 Information Technology	313,960	359,898	371,300	371,300	602,400
<b>Total Services</b>	<b>1,711,799</b>	<b>1,810,025</b>	<b>2,560,780</b>	<b>2,524,048</b>	<b>2,833,190</b>
<b>Capital Outlay</b>					
7050 Building & Property	-	45,394	84,046	88,902	1,212,000
7150 Furniture	-	-	15,000	15,007	15,000
7200 Machine & Equipment	-	-	-	-	103,775
7250 Vehicles	-	29,270	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>74,664</b>	<b>99,046</b>	<b>103,909</b>	<b>1,330,775</b>
<b>Other Financing Uses</b>					
8008 Transfer to Equipment Repl Fund	-	406,277	506,745	506,745	606,670
8042 Transfer to Grant Fund	156	-	-	-	-
<b>Total Other Financing Uses</b>	<b>156</b>	<b>406,277</b>	<b>506,745</b>	<b>506,745</b>	<b>606,670</b>
<b>Public Safety Function</b>	<b>\$ 12,876,747</b>	<b>\$ 14,572,724</b>	<b>\$ 17,312,515</b>	<b>\$ 16,677,104</b>	<b>\$ 19,596,151</b>

## 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 2023-2024

#### **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 2023-2024 BUDGET

- Copier lease and maintenance expenses are being charged directly to the department
- Continuation of implementation costs of new CAD system for police, fire, and EMS
- TASER 10 program upgrade
- Update and upgrades to Communications Center and Gym expansion
- Rifle-rated body armor upgrade and retrofit department-wide

<u>WORKLOAD MEASURES</u>	2021-2022	2022-2023	2022-2023	2023-2024
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of employees completing field training program	5	8	6	5
Number of internal affairs cases initiated	2	4	5	5
Number of crime data reports generated	52	52	64	64

### PERFORMANCE MEASURES

Percent of authorized sworn positions filled	100%	100%	96%	100%
Percent of TPCA best practices met	100%	100%	100%	100%
Percent of expenditures within budgetary levels	100%	100%	100%	100%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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
<b>Total Employees (Full-Time Equivalents)</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 773,722	\$ 889,432	\$ 909,975	\$ 915,921	\$ 946,394
0150 Overtime	11,238	2,485	5,000	7,154	7,000
0200 Taxes	58,866	65,760	71,435	67,391	72,735
0250 Retirement	138,872	157,667	159,940	161,714	176,341
0300 Group Insurance	116,036	140,149	129,100	132,920	131,560
0310 W/C Insurance	9,990	7,112	9,570	8,009	9,307
0320 Disability Insurance	4,219	5,000	5,190	5,021	5,401
<b>Total Personnel</b>	<b>1,112,942</b>	<b>1,267,603</b>	<b>1,290,210</b>	<b>1,298,130</b>	<b>1,348,738</b>
<b>Supplies</b>					
1050 Certificate & Award	3,132	2,423	6,000	3,500	6,000
1300 Kitchen & Janitorial	13,404	13,287	17,500	17,500	17,500
1400 Office & Postage	11,514	11,509	14,000	12,000	16,500
1450 Office Furnishings	2,660	-	-	-	6,500
1600 Safety & Health	2,577	1,628	3,000	1,500	3,000
1700 Small Tools & Equipment	89,416	77,591	18,100	18,100	19,500
1850 Uniform & Apparel	3,817	2,995	4,000	4,000	4,000
1900 Vehicle & Eqpt. Supplies	6,632	12,661	14,500	11,500	14,500
<b>Total Supplies</b>	<b>133,152</b>	<b>122,094</b>	<b>77,100</b>	<b>68,100</b>	<b>87,500</b>
<b>Maintenance</b>					
2050 Building Maintenance	78,390	113,533	68,200	58,200	40,800
2200 Machine & Eqpt. Maintenance	-	-	-	-	3,350
2450 Vehicle Maintenance	8,534	1,614	6,235	6,235	6,200
2900 Service Contracts	54,575	182,390	249,920	249,920	290,420
2910 CAD Support Services	31,709	100,463	232,650	132,188	232,650
<b>Total Maintenance</b>	<b>173,208</b>	<b>398,000</b>	<b>557,005</b>	<b>446,543</b>	<b>573,420</b>
<b>Services</b>					
3110 Communication	93,744	117,634	96,670	96,670	100,070
3190 Dues, Subscriptions, Books	5,642	6,994	9,765	9,765	9,815
3310 General Insurance	101,544	88,978	97,875	96,943	110,775
3330 Janitorial Services	30,960	28,479	21,320	30,960	-
3440 Technology Services	19,256	27,366	26,280	26,280	47,500
3490 Printing	2,615	516	3,250	1,250	3,250
3510 Prisoner Support	4,435	13,522	9,600	9,600	9,600
3530 Professional Development	13,892	19,808	28,500	23,500	28,500
3590 Public Relations	11,260	9,335	13,000	13,000	13,000
3750 Uniform Service	307	130	500	250	500
3770 Utilities	46,124	38,134	34,935	34,935	46,470
3780 Water Charges	3,361	3,223	3,590	3,590	4,100
3880 Information Technology	38,560	39,395	39,500	39,500	64,100
<b>Total Services</b>	<b>371,700</b>	<b>393,515</b>	<b>384,785</b>	<b>386,243</b>	<b>437,680</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Capital Outlay</b>					
7050 Building & Property	-	-	-	-	83,000
7200 Machine & Equipment	-	-	-	-	53,000
<b>Total Capital Outlay</b>	-	-	-	-	136,000
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	50,830	89,000	89,000	44,000
<b>Total Other Financing Uses</b>	-	50,830	89,000	89,000	44,000
<b>Police Administration</b>	<b>\$ 1,791,003</b>	<b>\$ 2,232,042</b>	<b>\$ 2,398,100</b>	<b>\$ 2,288,016</b>	<b>\$ 2,627,338</b>



## 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 2023-2024

#### **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 2023-2024 BUDGET

- Moved Lieutenant into Division and CID Sergeant position was dissolved
- Moved Street Crimes Unit (1 Sergeant and 3 Detectives) into Division
- Copier lease and maintenance expenses are being charged directly to the department

<u>WORKLOAD MEASURES</u>	<u>2021-2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>2022-2023</u> <u>ESTIMATE</u>	<u>2023-2024</u> <u>BUDGET</u>
Number of cases referred	1,526	1,600	1,650	1,700
Number of cases cleared arrest / warrant	124	130	140	140
Number of cases inactivated	1,148	1,300	1,000	1,100
Number of cases cleared as unfounded/exceptionally	320	340	325	350

<u>PERFORMANCE MEASURES</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2022-2023</u>	<u>2023-2024</u>
Percent of investigations completed within 90 days	99%	99%	99%	99%
Number of cases cleared per detective	230	250	225	230
Number of non-evidentiary pieces disposed	3,100	3,200	2,900	3,000

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
CID Lieutenant	-	-	-	1.00
Street Crimes Sergeant	-	-	-	1.00
CID Sergeant	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
Street Crimes Detective	-	-	-	3.00
<b>Total Employees (Full-Time Equivalents)</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>11.00</b>

**001 - General Fund - PD CID (82601-02)**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 555,130	\$ 574,115	\$ 651,328	\$ 606,994	\$ 993,906
0150 Overtime	8,373	11,530	13,000	5,290	48,900
0200 Taxes	43,241	42,888	52,080	45,217	81,755
0250 Retirement	99,719	103,818	116,125	107,377	193,284
0300 Group Insurance	103,705	88,555	110,080	112,921	203,470
0310 W/C Insurance	7,772	6,065	7,787	6,517	12,962
0320 Disability Insurance	3,066	2,879	3,605	3,278	5,635
<b>Total Personnel</b>	<b>821,006</b>	<b>829,850</b>	<b>954,005</b>	<b>887,594</b>	<b>1,539,912</b>
<b>Supplies</b>					
1250 Investigative Supplies	1,924	5,062	4,000	4,000	4,000
1400 Office & Postage	140	-	-	-	-
1700 Small Tools & Equipment	1,602	2,518	1,500	750	1,500
1850 Uniform & Apparel	2,675	5,907	4,000	4,000	5,000
1900 Vehicle & Eqpt. Supplies	7,804	12,157	16,720	12,000	12,600
<b>Total Supplies</b>	<b>14,145</b>	<b>25,645</b>	<b>26,220</b>	<b>20,750</b>	<b>23,100</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	-	-	-	-	2,100
2450 Vehicle Maintenance	3,961	3,191	6,800	4,300	6,800
<b>Total Maintenance</b>	<b>3,961</b>	<b>3,191</b>	<b>6,800</b>	<b>4,300</b>	<b>8,900</b>
<b>Services</b>					
3190 Dues, Subscriptions, Books	25	85	200	345	200
3240 Investigative Services	7,382	11,207	12,340	12,340	8,700
3530 Professional Development	11,952	13,410	15,000	15,000	20,000
3880 Information Technology	35,800	36,624	36,700	36,700	59,600
<b>Total Services</b>	<b>55,159</b>	<b>61,326</b>	<b>64,240</b>	<b>64,385</b>	<b>88,500</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	41,500	25,000	25,000	24,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>41,500</b>	<b>25,000</b>	<b>25,000</b>	<b>24,000</b>
<b>Police CID</b>	<b>\$ 894,271</b>	<b>\$ 961,511</b>	<b>\$ 1,076,265</b>	<b>\$ 1,002,029</b>	<b>\$ 1,684,412</b>

## 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 2023-2024

#### **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 2023-2024 BUDGET

- Moved 1 Lieutenant out of Division
- Moved Street Crimes Unit (1 Sergeant and 3 Officers) out of Division
- Ammunition costs continue to increase
- Information Technology increase due to rising costs of technology

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of calls for service	21,871	22,000	24,920	25,000
Number of arrests made	1,494	1,200	1,951	1,900
Number of offense reports taken	3,573	2,550	3,297	3,300
<u>PERFORMANCE MEASURES</u>				
Number of traffic accidents	1,965	2,000	1,965	2,000
Number of vehicle crimes	395	650	500	650
Number of narcotics arrests	216	200	292	250

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Police Lieutenant	-	2.00	2.00	1.00
Police Sergeant	5.00	7.00	7.00	7.00
Police Corporal	4.00	-	-	-
Police Officer - Patrol	22.00	22.00	22.00	22.00
Police Officer - Traffic	2.00	4.00	4.00	4.00
Police Officer - K9	2.00	2.00	2.00	2.00
Police Officer - Street Crimes	2.00	3.00	3.00	-
<b>Total Employees (Full-Time Equivalents)</b>	<b>37.00</b>	<b>40.00</b>	<b>40.00</b>	<b>36.00</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 2,633,516	\$ 2,810,145	\$ 3,315,885	\$ 3,244,396	\$ 3,138,644
0150 Overtime	156,409	214,676	264,800	228,944	233,650
0200 Taxes	217,652	224,558	281,115	257,694	264,460
0250 Retirement	494,253	533,038	625,900	610,617	625,055
0300 Group Insurance	478,989	588,626	628,470	598,208	557,940
0310 W/C Insurance	36,315	32,029	41,960	47,300	41,918
0320 Disability Insurance	14,459	15,067	18,820	18,918	17,848
<b>Total Personnel</b>	<b>4,031,593</b>	<b>4,418,138</b>	<b>5,176,950</b>	<b>5,006,077</b>	<b>4,879,515</b>
<b>Supplies</b>					
1450 Office Furnishings	-	8,901	4,000	1,500	4,000
1700 Small Tools & Equipment	58,355	66,717	66,760	97,088	65,760
1850 Uniform & Apparel	41,966	56,539	100,150	80,150	100,150
1900 Vehicle & Eqpt. Supplies	64,018	130,103	156,955	137,955	145,000
<b>Total Supplies</b>	<b>164,339</b>	<b>262,259</b>	<b>327,865</b>	<b>316,693</b>	<b>314,910</b>
<b>Maintenance</b>					
2150 K-9 Maintenance	-	26,180	9,500	6,500	9,000
2200 Machine & Eqpt. Maintenance	-	-	-	-	425
2450 Vehicle Maintenance	63,559	92,543	62,550	62,550	62,550
2900 Service Contracts	12,500	-	48,500	42,500	48,500
<b>Total Maintenance</b>	<b>76,059</b>	<b>118,723</b>	<b>120,550</b>	<b>111,550</b>	<b>120,475</b>
<b>Services</b>					
3190 Dues, Subscriptions, Books	489	664	650	650	650
3530 Professional Development	33,451	30,273	41,400	41,400	40,000
3880 Information Technology	107,400	109,796	110,000	110,000	178,600
<b>Total Services</b>	<b>141,340</b>	<b>140,733</b>	<b>152,050</b>	<b>152,050</b>	<b>219,250</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	216,650	287,500	287,500	433,500
8042 Transfer to Grant Fund	156	-	-	-	-
<b>Total Other Financing Uses</b>	<b>156</b>	<b>216,650</b>	<b>287,500</b>	<b>287,500</b>	<b>433,500</b>
<b>Police Patrol</b>	<b>\$ 4,413,487</b>	<b>\$ 5,156,503</b>	<b>\$ 6,064,915</b>	<b>\$ 5,873,870</b>	<b>\$ 5,967,650</b>

## 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 2023-2024

#### **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 2023-2024 BUDGET

- Copier lease and maintenance expenses are being charged directly to the department
- Information Technology increase due to rising costs of technology

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of calls for service	43,011	45,000	44,432	45,000
Number of requests for information	7,400	7,400	7,500	7,800
Number of reports processed	2,500	2,550	2,600	2,800
<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	45	80	75	75

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

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 756,116	\$ 711,712	\$ 1,006,990	\$ 934,193	\$ 1,009,455
0150 Overtime	91,358	82,235	95,000	58,011	95,000
0200 Taxes	67,041	58,551	87,766	73,262	87,731
0250 Retirement	149,915	136,029	184,610	172,214	196,904
0300 Group Insurance	166,315	142,344	215,670	230,970	233,580
0310 W/C Insurance	1,126	896	1,180	988	1,270
0320 Disability Insurance	4,293	3,426	5,450	5,562	5,798
<b>Total Personnel</b>	<b>1,236,163</b>	<b>1,135,191</b>	<b>1,596,666</b>	<b>1,475,200</b>	<b>1,629,738</b>
<b>Supplies</b>					
1450 Office Furnishings	2,720	3,712	4,000	2,000	5,000
1700 Small Tools & Equipment	2,112	4,953	1,500	1,500	1,500
1850 Uniform & Apparel	2,162	2,130	3,200	2,200	3,200
<b>Total Supplies</b>	<b>6,993</b>	<b>10,795</b>	<b>8,700</b>	<b>5,700</b>	<b>9,700</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	-	-	-	-	7,450
<b>Total Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,450</b>
<b>Services</b>					
3110 Communication	1,173	1,541	1,200	1,600	1,200
3190 Dues, Subscriptions, Books	1,584	1,098	1,660	1,660	1,790
3530 Professional Development	3,972	4,410	8,000	9,000	10,500
3880 Information Technology	28,920	29,584	29,600	29,600	48,000
<b>Total Services</b>	<b>35,648</b>	<b>36,632</b>	<b>40,460</b>	<b>41,860</b>	<b>61,490</b>
<b>Police Communications</b>	<b>\$ 1,278,805</b>	<b>\$ 1,182,619</b>	<b>\$ 1,645,826</b>	<b>\$ 1,522,760</b>	<b>\$ 1,708,378</b>

## 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 2023-2024

**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:** Prevent, mitigate, or abate neglected and deteriorated properties as they effect 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 safe and livable 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 2023-2024 BUDGET

- No significant changes to this year’s budget

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Total Cases	408	400	220	250
Total Inspections	1,200	1,250	1,200	1,200

### PERFORMANCE MEASURES

Citations Issued	20	60	2	10
Total Violations	408	550	450	500
Violations Corrected	366	550	440	495

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 80,603	\$ 100,535	\$ 111,185	\$ 108,151	\$ 111,625
0150 Overtime	-	-	200	200	200
0200 Taxes	6,171	7,208	8,880	7,938	8,915
0250 Retirement	14,236	17,822	19,470	18,942	20,727
0300 Group Insurance	19,576	19,948	20,650	20,577	21,070
0310 W/C Insurance	283	262	260	218	273
0320 Disability Insurance	445	554	650	670	644
<b>Total Personnel</b>	<b>121,314</b>	<b>146,329</b>	<b>161,295</b>	<b>156,696</b>	<b>163,453</b>
<b>Supplies</b>					
1700 Small Tools & Equipment	550	5,667	500	500	500
1850 Uniform & Apparel	536	210	700	500	700
1900 Vehicle & Eqpt. Supplies	1,503	2,781	3,400	2,600	2,750
<b>Total Supplies</b>	<b>2,589</b>	<b>8,657</b>	<b>4,600</b>	<b>3,600</b>	<b>3,950</b>
<b>Maintenance</b>					
2450 Vehicle Maintenance	712	720	3,000	1,500	3,000
2900 Service Contracts	8,398	6,240	8,500	6,240	7,000
<b>Total Maintenance</b>	<b>9,110</b>	<b>6,960</b>	<b>11,500</b>	<b>7,740</b>	<b>10,000</b>
<b>Services</b>					
3060 Contract Services	-	-	20,000	-	20,000
3110 Communication	-	127	400	200	400
3190 Dues, Subscriptions, Books	245	50	700	700	700
3490 Printing	525	-	2,500	500	1,500
3530 Professional Development	-	1,510	3,000	2,000	3,000
3880 Information Technology	-	2,400	2,500	2,500	4,000
<b>Total Services</b>	<b>770</b>	<b>4,087</b>	<b>29,100</b>	<b>5,900</b>	<b>29,600</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	-	8,125	8,125	6,200
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>8,125</b>	<b>8,125</b>	<b>6,200</b>
<b>PD Code Enforcement</b>	<b>\$ 133,782</b>	<b>\$ 166,034</b>	<b>\$ 214,620</b>	<b>\$ 182,061</b>	<b>\$ 213,203</b>

## 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 2023-2024

#### **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 2023-2024 BUDGET

- Implement electronic plan review program
- Purchase I-Plan table to review plan submittals

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of fire inspections performed	1,790	1,500	2,000	1,700
Number of plans reviewed	231	250	275	250
Number of public education programs provided	18	15	15	20

### PERFORMANCE MEASURES

Percent of plans reviewed within two weeks of receipt	97%	95%	97%	95%
Percent of commercial structures inspected	90%	95%	90%	95%
Fire code compliance rate of structures inspected	95%	95%	95%	95%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Fire Chief	1.00	-	-	-
Assistant Fire Chief	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	-	-	-
<b>Total Employees (Full-Time Equivalents)</b>	<b>6.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 515,215	\$ 556,975	\$ 276,500	\$ 277,536	\$ 288,440
0150 Overtime	17,494	7,845	5,000	3,315	5,000
0200 Taxes	40,789	41,790	22,075	20,831	22,988
0250 Retirement	94,208	100,021	49,205	49,199	54,389
0300 Group Insurance	80,242	61,852	61,950	56,202	63,210
0310 W/C Insurance	4,702	5,407	3,730	2,993	1,772
0320 Disability Insurance	3,185	2,841	1,560	1,574	1,631
<b>Total Personnel</b>	<b>755,834</b>	<b>776,731</b>	<b>420,020</b>	<b>411,650</b>	<b>437,430</b>
<b>Supplies</b>					
1200 Fire Prevention Supplies	5,860	8,985	8,700	5,700	9,900
1250 Investigative Supplies	951	502	990	590	990
1600 Safety & Health	-	-	600	200	600
1700 Small Tools & Equipment	4,383	10,866	17,180	17,180	18,080
1850 Uniform & Apparel	4,505	5,444	6,940	3,940	6,940
1900 Vehicle & Eqpt. Supplies	4,554	6,936	11,220	4,600	5,560
<b>Total Supplies</b>	<b>20,253</b>	<b>32,733</b>	<b>45,630</b>	<b>32,210</b>	<b>42,070</b>
<b>Maintenance</b>					
2450 Vehicle Maintenance	2,506	1,513	6,000	3,000	6,000
2900 Service Contracts	939	-	950	950	950
<b>Total Maintenance</b>	<b>3,445</b>	<b>1,513</b>	<b>6,950</b>	<b>3,950</b>	<b>6,950</b>
<b>Services</b>					
3110 Communication	4,348	1,913	-	-	-
3190 Dues, Subscriptions, Books	6,443	2,934	6,990	6,990	8,840
3310 General Insurance	3,272	3,528	3,670	3,523	3,846
3490 Printing	293	524	1,850	250	1,850
3530 Professional Development	6,447	5,081	15,750	15,750	15,750
3590 Public Relations	775	1,924	3,000	2,000	3,000
3880 Information Technology	52,330	53,475	-	-	-
<b>Total Services</b>	<b>73,908</b>	<b>69,378</b>	<b>31,260</b>	<b>28,513</b>	<b>33,286</b>
<b>Capital Outlay</b>					
7200 Machine & Equipment	-	-	-	-	21,775
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,775</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	45,000	38,710	38,710	37,010
<b>Total Other Financing Uses</b>	<b>-</b>	<b>45,000</b>	<b>38,710</b>	<b>38,710</b>	<b>37,010</b>
<b>Fire Prevention</b>	<b>\$ 853,439</b>	<b>\$ 925,356</b>	<b>\$ 542,570</b>	<b>\$ 515,033</b>	<b>\$ 578,521</b>

## Fire Operations

### 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 2023-2024

#### **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 2023-2024 BUDGET

- Uniform Service higher due to cost increases for bunker gear
- Replace Mobile Computer Terminals (MCTs) in front line apparatuses

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of calls for fire services	2,047	2,200	2,250	2,453
Number of calls for emergency medical services	3,014	3,200	2,978	2,978
Patient transport	1,922	2,000	1,942	2,000

<u>PERFORMANCE MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
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	251	259	248	248

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

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

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 1,069,821	\$ 1,069,510	\$ 1,309,192	\$ 1,211,545	\$ 1,371,517
0150 Overtime	298,088	308,085	170,000	247,058	234,000
0200 Taxes	103,853	101,865	116,400	108,213	126,062
0250 Retirement	238,399	242,171	258,505	255,883	297,583
0300 Group Insurance	234,983	259,138	246,850	255,631	287,670
0310 W/C Insurance	12,075	13,758	19,600	21,994	22,574
0320 Disability Insurance	5,562	6,123	7,615	6,117	7,975
<b>Total Personnel</b>	<b>1,962,782</b>	<b>2,000,650</b>	<b>2,128,162</b>	<b>2,106,441</b>	<b>2,347,380</b>
<b>Supplies</b>					
1100 Chemical	2,400	1,976	3,160	2,000	3,800
1230 Holiday Supplies	95	541	-	-	-
1300 Kitchen & Janitorial	10,750	9,678	8,500	12,500	9,800
1400 Office & Postage	13,742	7,521	3,300	3,300	-
1600 Safety & Health	19,612	21,365	7,050	6,050	10,750
1700 Small Tools & Equipment	40,773	129,886	80,150	75,150	75,050
1850 Uniform & Apparel	51,366	56,835	95,600	85,600	102,600
1900 Vehicle & Eqpt. Supplies	18,015	34,061	28,950	30,740	35,530
<b>Total Supplies</b>	<b>156,752</b>	<b>261,864</b>	<b>226,710</b>	<b>215,340</b>	<b>237,530</b>
<b>Maintenance</b>					
2050 Building Maintenance	34,852	70,023	-	-	-
2200 Machine & Eqpt. Maintenance	20,707	45,768	44,320	44,320	46,320
2450 Vehicle Maintenance	87,625	89,781	91,000	91,000	91,000
2900 Service Contracts	101,007	103,537	-	-	-
<b>Total Maintenance</b>	<b>244,191</b>	<b>309,109</b>	<b>135,320</b>	<b>135,320</b>	<b>137,320</b>
<b>Services</b>					
3110 Communication	33,598	37,266	-	-	-
3160 Deployment Expenses	4,957	23,612	-	-	-
3190 Dues, Subscriptions, Books	6,304	5,580	-	-	-
3230 EMS Services	708,000	712,425	-	-	-
3290 Fire Services	7,132	6,124	-	-	-
3310 General Insurance	43,715	36,986	-	-	-
3330 Janitorial Services	26,161	20,000	-	-	-
3530 Professional Development	64,326	97,461	-	-	-
3590 Public Relations	9,196	8,260	-	-	-
3750 Uniform Service	6,350	11,992	12,000	12,000	16,000
3770 Utilities	46,051	38,487	-	-	-
3780 Water Charges	4,469	3,290	-	-	-
3880 Information Technology	50,950	88,624	-	-	-
<b>Total Services</b>	<b>1,011,208</b>	<b>1,090,105</b>	<b>12,000</b>	<b>12,000</b>	<b>16,000</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Capital Outlay</b>					
7050 Building & Property	-	45,394	84,046	88,902	-
7200 Machine & Equipment	-	-	-	-	29,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>45,394</b>	<b>84,046</b>	<b>88,902</b>	<b>29,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	48,130	33,840	33,840	33,960
<b>Total Other Financing Uses</b>	<b>-</b>	<b>48,130</b>	<b>33,840</b>	<b>33,840</b>	<b>33,960</b>
<b>Fire Operations</b>	<b>\$ 3,374,932</b>	<b>\$ 3,755,252</b>	<b>\$ 2,620,078</b>	<b>\$ 2,591,843</b>	<b>\$ 2,801,190</b>



## 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 2023-2024

#### **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 and comply with TCFP requirements

**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 2023-2024 BUDGET

- Copier lease and maintenance expenses are being charged directly to the department
- Provide adequate training and equipment to field personnel
- Information technology increase due to rising costs of technology
- Construction of Public Safety training tower facility
- Replacement of Fire Station #1 bay doors

<u>WORKLOAD MEASURES</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2022-2023</u>	<u>2023-2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of employees completing field training	-	3	3	-
Number of training sessions provided	-	66	80	100
Number of certifications obtained	-	118	129	141

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

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ -	\$ -	\$ 347,330	\$ 336,946	\$ 352,215
0150 Overtime	-	-	2,500	2,500	2,500
0200 Taxes	-	-	27,300	24,815	27,372
0250 Retirement	-	-	61,150	59,031	65,746
0300 Group Insurance	-	-	41,700	46,674	49,060
0310 W/C Insurance	-	-	3,820	3,197	4,237
0320 Disability Insurance	-	-	1,981	1,845	2,018
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>485,780</b>	<b>475,008</b>	<b>503,148</b>
<b>Supplies</b>					
1230 Holiday Supplies	-	-	750	360	750
1300 Kitchen & Janitorial	-	-	3,500	3,250	3,500
1400 Office & Postage	-	-	16,320	11,320	16,320
1600 Safety & Health	-	-	24,860	25,000	27,860
1700 Small Tools & Equipment	-	-	500	90	500
1850 Uniform & Apparel	-	-	5,000	2,500	5,000
1900 Vehicle & Eqpt. Supplies	-	-	3,750	1,350	2,000
<b>Total Supplies</b>	<b>-</b>	<b>-</b>	<b>54,680</b>	<b>43,870</b>	<b>55,930</b>
<b>Maintenance</b>					
2050 Building Maintenance	-	-	33,000	33,000	41,200
2200 Machine & Eqpt. Maintenance	-	-	2,630	630	5,290
2450 Vehicle Maintenance	-	-	6,000	6,000	6,000
2900 Service Contracts	-	-	111,705	111,705	117,950
<b>Total Maintenance</b>	<b>-</b>	<b>-</b>	<b>153,335</b>	<b>151,335</b>	<b>170,440</b>
<b>Services</b>					
3110 Communication	-	-	47,105	47,105	47,105
3190 Dues, Subscriptions, Books	-	-	9,850	9,850	10,080
3230 EMS Services	-	-	1,438,000	1,438,000	1,438,000
3290 Fire Services	-	-	5,400	1,020	5,600
3310 General Insurance	-	-	42,135	40,442	48,934
3330 Janitorial Services	-	-	13,700	12,125	-
3490 Printing	-	-	690	100	690
3530 Professional Development	-	-	62,510	62,510	64,510
3590 Public Relations	-	-	11,700	10,000	11,700
3770 Utilities	-	-	36,595	36,595	46,465
3780 Water Charges	-	-	4,785	4,785	4,785
3880 Information Technology	-	-	140,750	140,750	228,200
<b>Total Services</b>	<b>-</b>	<b>-</b>	<b>1,813,220</b>	<b>1,803,282</b>	<b>1,906,069</b>
<b>Capital Outlay</b>					
7050 Building & Property	-	-	-	-	1,129,000
7150 Furniture	-	-	15,000	15,007	15,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,007</b>	<b>1,144,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	-	19,570	19,570	24,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>19,570</b>	<b>19,570</b>	<b>24,000</b>
<b>Fire Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,541,585</b>	<b>\$ 2,508,072</b>	<b>\$ 3,803,587</b>

## Emergency Management

### DIVISION DESCRIPTION

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

### DIVISION GOALS AND ACTION ITEMS FOR FY 2023-2024

#### **7.7: Achieve and implement an effective plan for emergency management.**

**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 2023-2024 BUDGET

- No significant changes for FY 23-24

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Preparedness exercises	-	7	11	8
Public education	-	12	13	15
Planning meetings	-	15	56	30

<u>PERFORMANCE MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
NIMS compliance	100%	100%	100%	100%
Maintain emergency operations plan	100%	100%	100%	100%
Maintain hazard mitigation plan	100%	100%	100%	100%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 64,812	\$ 85,148	\$ 87,935	\$ 88,133	\$ 92,182
0150 Overtime	1,523	-	2,500	-	2,500
0200 Taxes	5,246	6,338	7,098	6,546	7,423
0250 Retirement	11,701	15,095	15,808	15,436	17,549
0300 Group Insurance	16,427	19,592	20,650	20,511	21,070
0310 W/C Insurance	736	915	1,200	1,004	109
0320 Disability Insurance	379	455	500	505	523
<b>Total Personnel</b>	<b>100,825</b>	<b>127,543</b>	<b>135,690</b>	<b>132,135</b>	<b>141,356</b>
<b>Supplies</b>					
1400 Office & Postage	869	2,206	1,300	500	1,300
1600 Safety & Health	3,397	833	2,000	1,145	2,000
1700 Small Tools & Equipment	2,219	1,328	11,500	9,175	1,500
1900 Vehicle & Eqpt. Supplies	-	-	1,000	1,000	2,000
<b>Total Supplies</b>	<b>6,484</b>	<b>4,366</b>	<b>15,800</b>	<b>11,820</b>	<b>6,800</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	1,202	543	2,400	1,000	2,400
2450 Vehicle Maintenance	-	-	1,500	1,100	1,500
2900 Service Contracts	6,450	13,269	14,500	12,550	14,500
<b>Total Maintenance</b>	<b>7,652</b>	<b>13,812</b>	<b>18,400</b>	<b>14,650</b>	<b>18,400</b>
<b>Services</b>					
3110 Communication	-	780	1,450	1,600	1,450
3190 Dues, Subscriptions, Books	1,010	1,187	2,315	1,415	2,315
3490 Printing	385	556	1,600	1,000	1,600
3530 Professional Development	6,147	10,378	14,400	12,400	14,400
3590 Public Relations	1,240	1,002	1,650	1,150	1,650
3870 Emergency Management	13,284	346	-	-	-
3880 Information Technology	-	-	12,250	12,250	19,900
<b>Total Services</b>	<b>22,066</b>	<b>14,249</b>	<b>33,665</b>	<b>29,815</b>	<b>41,315</b>
<b>Capital Outlay</b>					
7250 Vehicles	-	29,270	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>29,270</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	4,167	5,000	5,000	4,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>4,167</b>	<b>5,000</b>	<b>5,000</b>	<b>4,000</b>
<b>Emergency Management</b>	<b>\$ 137,027</b>	<b>\$ 193,407</b>	<b>\$ 208,555</b>	<b>\$ 193,420</b>	<b>\$ 211,871</b>



## 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, 2023 is comprised of the following debt issues:

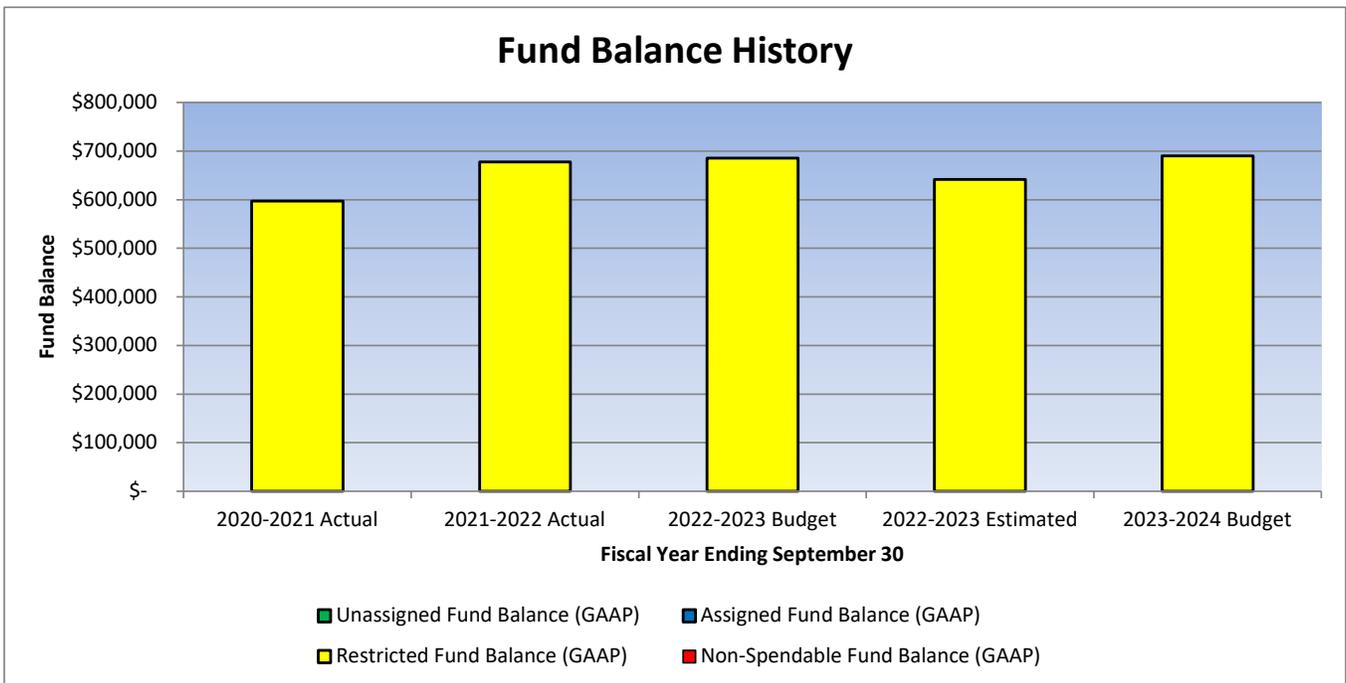
Description	Principal
Refunding Bonds, Series 2020	\$ 3,015,000
<b>Total General Obligation Bonds</b>	<b>\$ 3,015,000</b>
Certificates of Obligation, Series 2018A	\$ 2,765,000
Certificates of Obligation, Series 2021A	\$ 12,415,000
<b>Total Certificates of Obligation</b>	<b>\$ 15,180,000</b>
<b>Total General Long-Term Debt</b>	<b><u>\$ 18,195,000</u></b>

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 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b><u>Budget Basis:</u></b>					
Beginning Restricted Fund Balance (GAAP)	\$ 635,735	\$ 597,262	\$ 677,774	\$ 677,774	\$ 641,696
Revenues	2,724,397	2,920,032	2,873,447	2,828,797	2,923,040
Expenditures	(2,762,870)	(2,839,520)	(2,865,825)	(2,864,875)	(2,874,950)
GAAP Adjustment	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	(38,473)	80,512	7,622	(36,078)	48,090
Ending Restricted Fund Balance (Budget)	<b>\$ 597,262</b>	<b>\$ 677,774</b>	<b>\$ 685,396</b>	<b>\$ 641,696</b>	<b>\$ 689,786</b>
Number of Days in Reserve	79	87	87	82	88



**007 - General Debt Service Fund**  
**Revenues**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Property Taxes</b>					
1010 Current Property Tax	\$ 2,448,438	\$ 2,929,720	\$ 2,865,747	\$ 2,865,747	\$ 2,873,840
1050 Delinquent Property Tax	(67,347)	(20,864)	-	(94,000)	-
1200 Penalty and Interest	12,975	5,280	6,500	5,750	6,500
<b>Total Property Taxes</b>	<b>2,394,066</b>	<b>2,914,136</b>	<b>2,872,247</b>	<b>2,777,497</b>	<b>2,880,340</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	301	5,896	1,200	51,300	42,700
<b>Total Miscellaneous Income</b>	<b>301</b>	<b>5,896</b>	<b>1,200</b>	<b>51,300</b>	<b>42,700</b>
<b>Other Financing Sources</b>					
8200 Transfer from WEDC	330,030	-	-	-	-
<b>Total Other Financing Sources</b>	<b>330,030</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>General Debt Service Fund</b>	<b>\$ 2,724,397</b>	<b>\$ 2,920,032</b>	<b>\$ 2,873,447</b>	<b>\$ 2,828,797</b>	<b>\$ 2,923,040</b>

**007 - General Debt Service Fund**  
**Expenditures**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Services</b>					
3080 Financial	\$ 1,232	\$ 840	\$ 2,000	\$ 1,050	\$ 2,000
<b>Total Services</b>	<b>1,232</b>	<b>840</b>	<b>2,000</b>	<b>1,050</b>	<b>2,000</b>
<b>Debt Service</b>					
5013 Principal - 2013 GO Ref	1,205,000	-	-	-	-
5018 Principal - 2018A CO	455,000	475,000	490,000	490,000	510,000
5031 Principal - 2020 GO Ref	220,000	235,000	245,000	245,000	265,000
5080 Principal - 2010 GO Ref	535,000	-	-	-	-
5090 Principal - 2021A CO	-	1,210,000	1,230,000	1,230,000	1,295,000
5513 Interest - 2013 GO Ref	9,038	-	-	-	-
5518 Interest - 2018A CO	146,650	128,050	108,750	108,750	88,750
5531 Interest - 2020 GO Ref	180,250	168,875	156,875	156,875	144,125
5580 Interest - 2010 GO Ref	10,700	-	-	-	-
5590 Interest - 2021A CO	-	621,755	633,200	633,200	570,075
<b>Total Debt Service</b>	<b>2,761,638</b>	<b>2,838,680</b>	<b>2,863,825</b>	<b>2,863,825</b>	<b>2,872,950</b>
<b>General Debt Service Fund</b>	<b>\$ 2,762,870</b>	<b>\$ 2,839,520</b>	<b>\$ 2,865,825</b>	<b>\$ 2,864,875</b>	<b>\$ 2,874,950</b>

## General Debt Service Fund

### Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2023				\$ 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	-
<b>Grand Total</b>	<b><u>\$ 21,676,575</u></b>	<b><u>\$ 18,195,000</u></b>	<b><u>\$ 3,481,575</u></b>	<b><u>\$ -</u></b>

## 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.

	Payment	Principal	Interest	Principal Balance
9/30/2023				\$ 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	-
<b>Total</b>	<b>\$ 14,922,625</b>	<b>\$ 12,415,000</b>	<b>\$ 2,507,625</b>	<b>\$ -</b>

## 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
9/30/2023				\$ 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	-
<b>Total</b>	<b>\$ 3,751,125</b>	<b>\$ 3,015,000</b>	<b>\$ 736,125</b>	<b>\$ -</b>

## General Debt Service Fund

### Certificates of Obligation, Series 2018A

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

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

	Payment	Principal	Interest	Principal Balance
9/30/2023				\$ 2,765,000
2024	598,750	510,000	88,750	2,255,000
2025	602,850	535,000	67,850	1,720,000
2026	601,050	555,000	46,050	1,165,000
2027	601,325	575,000	26,325	590,000
2028	598,850	590,000	8,850	-
<b>Total</b>	<b>\$ 3,002,825</b>	<b>\$ 2,765,000</b>	<b>\$ 237,825</b>	<b>\$ -</b>

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

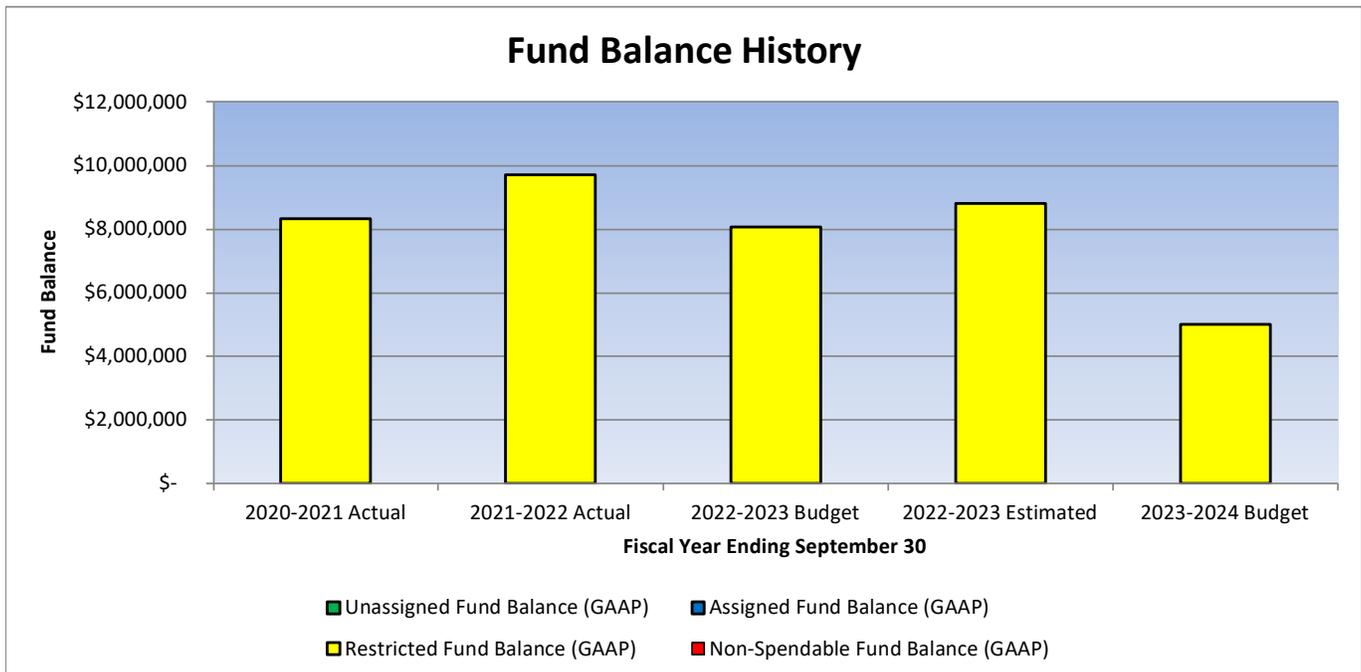
This fund accounts for:

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 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 7,227,739	\$ 8,329,701	\$ 9,721,371	\$ 9,721,371	\$ 8,811,194
Revenues <sup>1</sup>	1,590,132	1,924,322	1,660,000	2,386,140	3,554,000
Expenditures	(488,170)	(532,652)	(3,305,884)	(3,296,317)	(7,349,400)
Net Increase / (Decrease) in Fund Balance	1,101,962	1,391,670	(1,645,884)	(910,177)	(3,795,400)
Ending Restricted Fund Balance (Budget)	<b>\$ 8,329,701</b>	<b>\$ 9,721,371</b>	<b>\$ 8,075,487</b>	<b>\$ 8,811,194</b>	<b>\$ 5,015,794</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance



**011 - Hotel Occupancy Tax Fund  
Revenues**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Franchise &amp; Local Taxes</b>					
2200 Hotel Occupancy Tax	\$ 1,586,633	\$ 1,877,277	\$ 1,650,000	\$ 1,971,000	\$ 3,140,000
<b>Total Franchise &amp; Local Taxes</b>	<b>1,586,633</b>	<b>1,877,277</b>	<b>1,650,000</b>	<b>1,971,000</b>	<b>3,140,000</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	3,067	47,045	10,000	414,000	414,000
6100 Other Income	431	-	-	1,140	-
<b>Total Miscellaneous Income</b>	<b>3,498</b>	<b>47,045</b>	<b>10,000</b>	<b>415,140</b>	<b>414,000</b>
<b>Hotel Occupancy Tax Fund</b>	<b>\$ 1,590,132</b>	<b>\$ 1,924,322</b>	<b>\$ 1,660,000</b>	<b>\$ 2,386,140</b>	<b>\$ 3,554,000</b>

### 011 - Hotel Occupancy Tax Fund Expenditures

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Supplies</b>					
1400 Office & Postage	\$ 964	\$ 1,512	\$ 8,700	\$ 4,700	\$ 10,000
<b>Total Supplies</b>	<b>964</b>	<b>1,512</b>	<b>8,700</b>	<b>4,700</b>	<b>10,000</b>
<b>Services</b>					
3105 Advertising	114,169	131,282	360,000	360,000	400,000
3130 Prof. Svcs/Consultant	-	20,472	2,115	2,115	-
3190 Dues, Subscriptions, Books	-	-	1,500	400	1,500
3490 Printing	9,927	7,426	26,000	21,533	45,000
3530 Professional Development	-	79	-	-	-
3730 Tourism Services	239,735	230,606	260,000	260,000	270,000
3796 HOT Initiatives	22,425	22,775	-	-	4,212,100
<b>Total Services</b>	<b>386,256</b>	<b>412,640</b>	<b>649,615</b>	<b>644,048</b>	<b>4,928,600</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	100,950	118,500	145,000	145,000	410,800
8052 Transfer to WEDC Project Fund	-	-	2,502,569	2,502,569	-
<b>Total Other Financing Uses</b>	<b>100,950</b>	<b>118,500</b>	<b>2,647,569</b>	<b>2,647,569</b>	<b>410,800</b>
<b>Capital Projects</b>					
9300 Construction	-	-	-	-	2,000,000
<b>Total Capital Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>
<b>Hotel Occupancy Tax Fund</b>	<b>\$ 488,170</b>	<b>\$ 532,652</b>	<b>\$ 3,305,884</b>	<b>\$ 3,296,317</b>	<b>\$ 7,349,400</b>



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

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

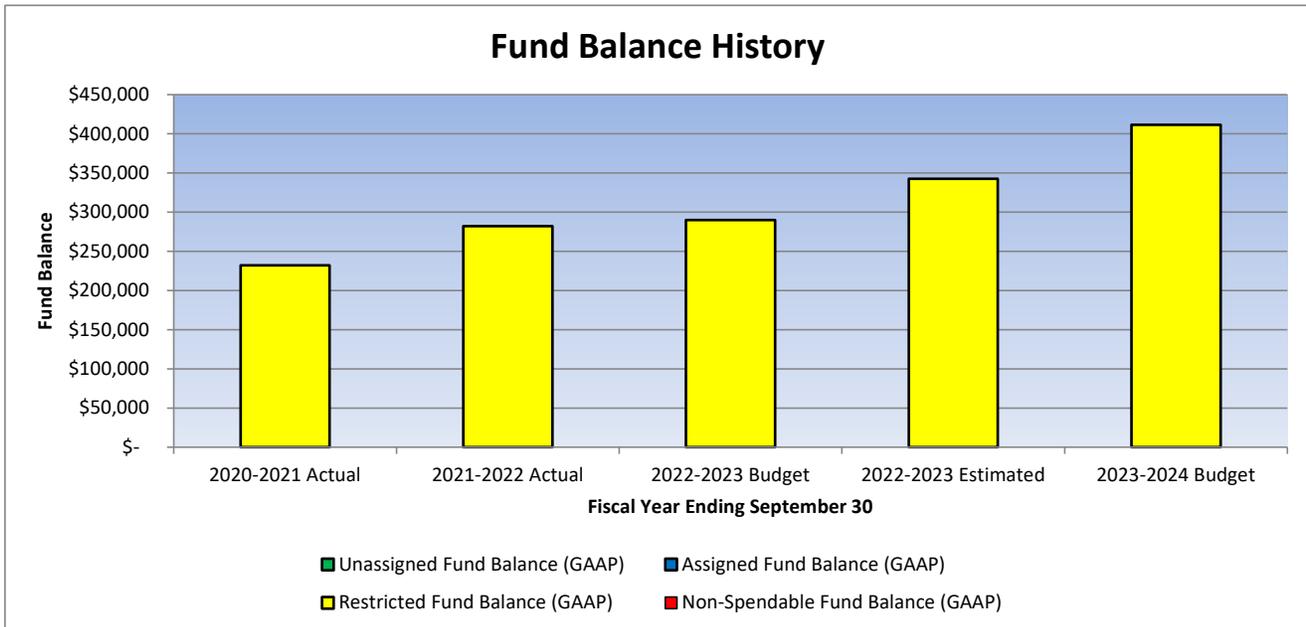
- Child Safety Fees
- Court Security Fees
- Judicial Efficiency Fees
- Court Technology Fees
- Truancy Prevention Fees
- Municipal Jury Fees

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 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 213,980	\$ 231,991	\$ 282,049	\$ 282,049	\$ 342,466
Revenues <sup>1</sup>	47,053	81,784	81,750	126,850	127,850
Expenditures	(29,042)	(31,726)	(73,725)	(66,433)	(58,806)
Net Increase / (Decrease) in Fund Balance	18,011	50,058	8,025	60,417	69,044
Ending Restricted Fund Balance (Budget)	<b>\$ 231,991</b>	<b>\$ 282,049</b>	<b>\$ 290,074</b>	<b>\$ 342,466</b>	<b>\$ 411,510</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance



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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Court Fines &amp; Fees</b>					
4150 Child Safety Fee	\$ 15,087	\$ 16,392	\$ 18,000	\$ 17,000	\$ 18,000
4200 Court Security Fee	918	668	1,100	700	700
4250 Judicial Efficiency Fee	5,940	11,969	10,900	23,250	23,250
4300 Court Technology Fee	1,224	890	1,200	800	800
4350 LMCBSF Local Bldg Sec Fund	8,332	17,608	17,800	26,800	26,800
4400 LTPDF Local Truancy Prev	8,502	17,967	17,700	27,700	27,700
4450 LMCTF Local Court Tech Fund	6,802	14,374	14,500	21,000	21,000
4500 LMJF Local Municipal Jury Fund	170	359	300	600	600
<b>Total Court Fines &amp; Fees</b>	<b>46,975</b>	<b>80,227</b>	<b>81,500</b>	<b>117,850</b>	<b>118,850</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	78	1,557	250	9,000	9,000
<b>Total Miscellaneous Income</b>	<b>78</b>	<b>1,557</b>	<b>250</b>	<b>9,000</b>	<b>9,000</b>
<b>Municipal Court Sp Rev Fund</b>	<b>\$ 47,053</b>	<b>\$ 81,784</b>	<b>\$ 81,750</b>	<b>\$ 126,850</b>	<b>\$ 127,850</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 12,676	\$ 13,237	\$ 13,875	\$ 12,733	\$ 32,275
0200 Taxes	1,271	1,041	1,241	975	2,829
0310 W/C Insurance	133	125	120	114	356
0320 Disability Insurance	-	-	-	-	194
<b>Total Personnel</b>	<b>14,080</b>	<b>14,403</b>	<b>15,237</b>	<b>13,822</b>	<b>35,654</b>
<b>Supplies</b>					
1350 Miscellaneous Supplies	1,118	2,532	3,668	2,536	3,000
<b>Total Supplies</b>	<b>1,118</b>	<b>2,532</b>	<b>3,668</b>	<b>2,536</b>	<b>3,000</b>
<b>Maintenance</b>					
2900 Service Contracts	673	706	-	-	-
<b>Total Maintenance</b>	<b>673</b>	<b>706</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services</b>					
3110 Communication	2,416	3,282	3,720	4,027	4,027
3190 Dues, Subscriptions, Books	18	-	240	150	240
3530 Professional Development	-	-	2,000	-	2,000
3590 Public Relations	-	57	3,000	138	3,000
3770 Utilities	237	246	260	260	285
3790 Warrant Collection	1,500	1,500	1,600	1,500	1,600
<b>Total Services</b>	<b>4,171</b>	<b>5,085</b>	<b>10,820</b>	<b>6,075</b>	<b>11,152</b>
<b>Capital Outlay</b>					
7100 Computer System	-	-	35,000	35,000	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	9,000	9,000	9,000	9,000	9,000
<b>Total Other Financing Uses</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Municipal Court</b>	<b>\$ 29,042</b>	<b>\$ 31,726</b>	<b>\$ 73,725</b>	<b>\$ 66,433</b>	<b>\$ 58,806</b>



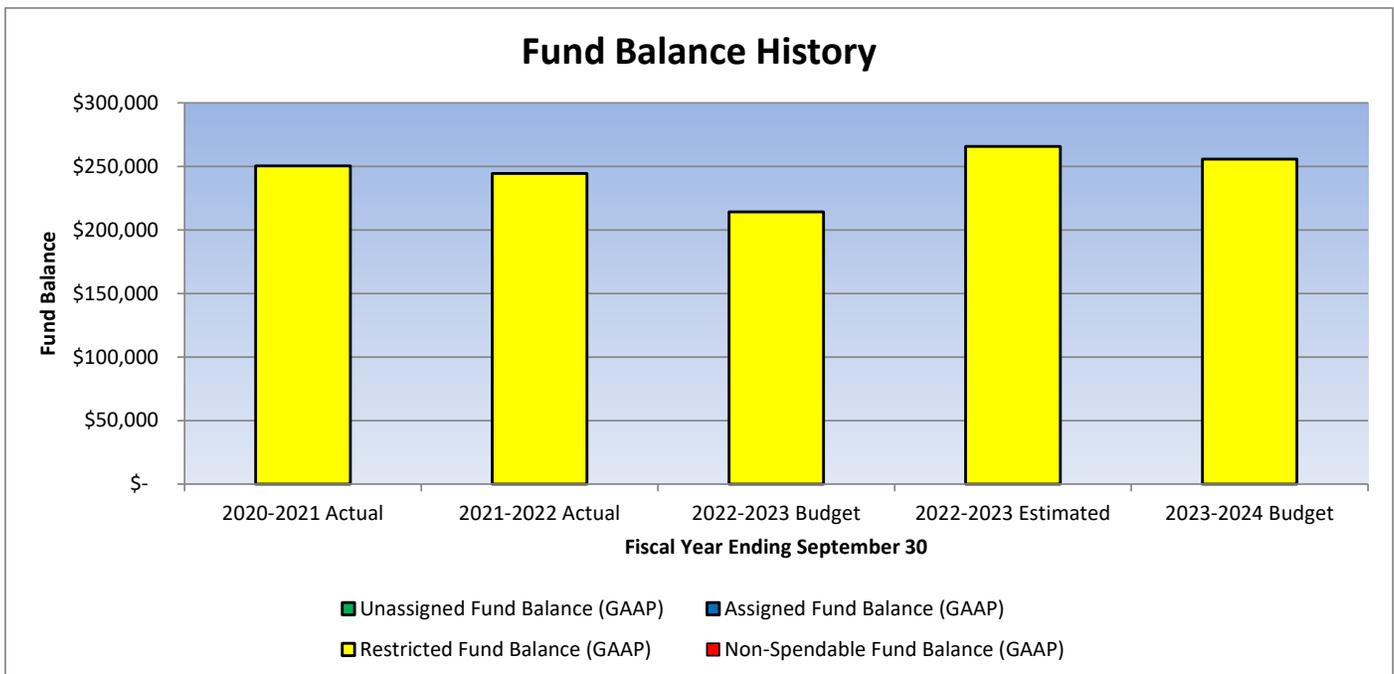
**Public Safety Special Revenue Fund  
Overview / Statement of Fund Balance**

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.

<b>Fiscal Year Ending September 30</b>	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Budget 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budget 2023-2024</b>
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 251,732	\$ 250,422	\$ 244,528	\$ 244,528	\$ 265,691
Revenues <sup>1</sup>	59,668	20,757	15,625	37,923	71,384
Expenditures	(60,978)	(26,651)	(46,000)	(16,760)	(81,325)
Net Increase / (Decrease) in Fund Balance	(1,310)	(5,894)	(30,375)	21,163	(9,941)
Ending Restricted Fund Balance (Budget)	<b>\$ 250,422</b>	<b>\$ 244,528</b>	<b>\$ 214,153</b>	<b>\$ 265,691</b>	<b>\$ 255,750</b>

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance



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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 21	\$ 981	\$ 25	\$ 6,300	\$ 6,300
6125 Opioid Settlement	-	-	-	16,701	50,134
6150 Police - Federal Funds	35,523	-	5,000	5,000	5,000
6200 Police - LEOSE Funds	7,377	2,649	4,000	3,481	3,500
6250 Police - State Ch59 Funds	1,156	4,421	5,000	5,000	5,000
6260 Police - Miscellaneous	14,800	-	-	-	-
6300 Fire - Donations	-	11,980	750	750	750
6320 Fire - LEOSE Funds	791	726	850	691	700
<b>Total Miscellaneous Income</b>	<b>59,668</b>	<b>20,757</b>	<b>15,625</b>	<b>37,923</b>	<b>71,384</b>
<b>Public Safety Sp Rev Fund</b>	<b>\$ 59,668</b>	<b>\$ 20,757</b>	<b>\$ 15,625</b>	<b>\$ 37,923</b>	<b>\$ 71,384</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Supplies</b>					
1350 Miscellaneous Supplies	\$ 514	\$ -	\$ 5,000	\$ -	\$ 5,000
1700 Small Tools & Equipment	13,231	-	-	-	36,075
<b>Total Supplies</b>	<b>13,744</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>41,075</b>
<b>Services</b>					
3530 Professional Development	28,350	-	-	-	-
3910 Police Federal Expense	-	13,184	11,000	7,500	11,000
3915 Police LEOSE Expense	-	1,737	4,000	4,000	3,500
3920 Police State Ch59 Expense	17,257	-	20,000	1,710	20,000
<b>Total Services</b>	<b>45,607</b>	<b>14,921</b>	<b>35,000</b>	<b>13,210</b>	<b>34,500</b>
<b>Police CID</b>	<b>\$ 59,351</b>	<b>\$ 14,921</b>	<b>\$ 40,000</b>	<b>\$ 13,210</b>	<b>\$ 75,575</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Supplies</b>					
1350 Miscellaneous Supplies	\$ -	\$ 11,730	\$ 4,000	\$ 2,550	\$ 4,000
<b>Total Supplies</b>	<b>-</b>	<b>11,730</b>	<b>4,000</b>	<b>2,550</b>	<b>4,000</b>
<b>Services</b>					
3530 Professional Development	-	-	1,000	-	1,000
3915 LEOSE Expense	1,627	-	1,000	1,000	750
<b>Total Services</b>	<b>1,627</b>	<b>-</b>	<b>2,000</b>	<b>1,000</b>	<b>1,750</b>
<b>Fire Operations</b>	<b>\$ 1,627</b>	<b>\$ 11,730</b>	<b>\$ 6,000</b>	<b>\$ 3,550</b>	<b>\$ 5,750</b>



### Grant Fund Overview / Statement of Fund Balance

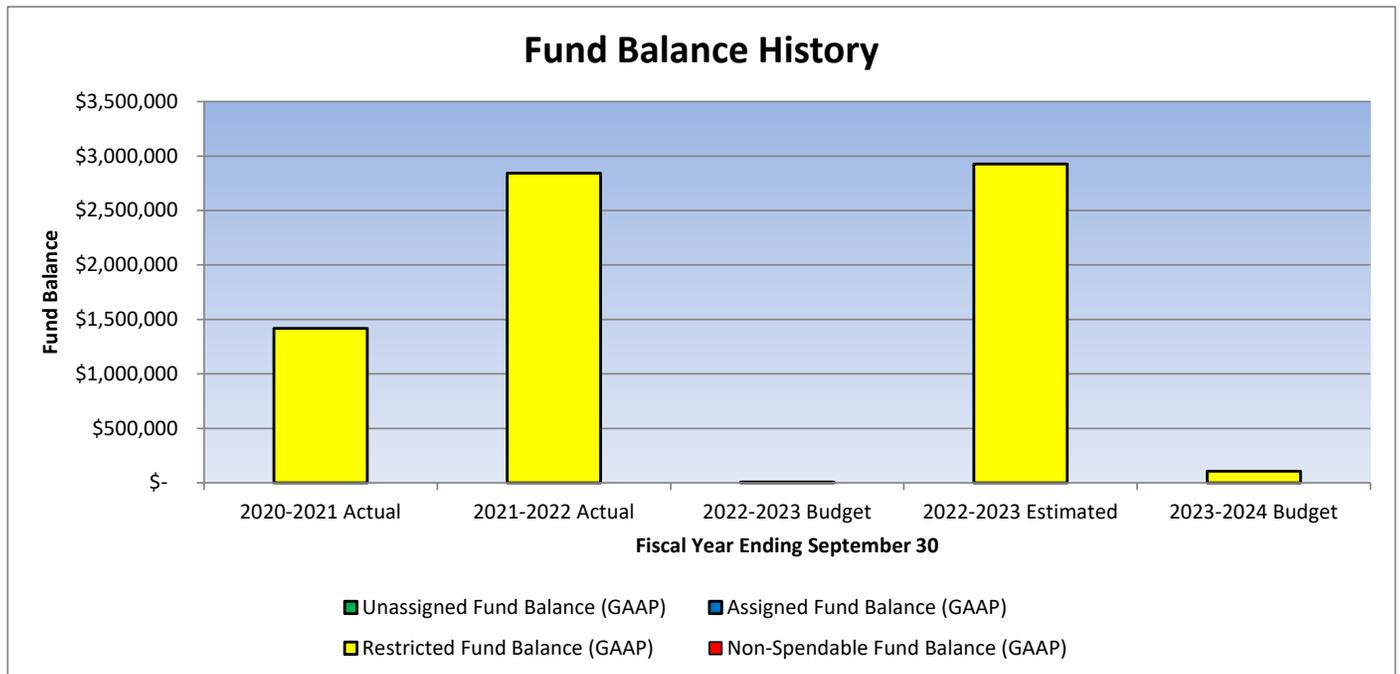
The purpose of this fund is to account for the receipt of grant funds from the State or Federal Government. The use of these funds is governed by the terms of the grant.

Fiscal Year Ending September 30	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ (156)	\$ 1,418,698	\$ 2,843,004	\$ 2,843,004	\$ 2,928,004
Revenues <sup>1</sup>	3,510	-	6,304	89,000	3,251,338
Expenditures	(3,354)	-	(2,841,396)	(4,000)	(3,236,338)
Net Increase / (Decrease) in Fund Balance	156	-	(2,835,092)	85,000	15,000
Deferred Revenue <sup>2</sup>	1,418,698	1,424,306	-	-	(2,837,396)
Ending Restricted Fund Balance (Budget)	<b>\$ 1,418,698</b>	<b>\$ 2,843,004</b>	<b>\$ 7,912</b>	<b>\$ 2,928,004</b>	<b>\$ 105,608</b>

**Notes:**

<sup>1</sup> Excludes Use of Prior Years' Fund Balance

<sup>2</sup> In the FY 22-23 budget book, we showed the ARRA TDEM Grant Funds as recognized revenue in FY 20-21, however, it had been reclassified as a deferred revenue. We anticipate recognizing the funds as revenue in FY 23-24.



**042 - Grant Fund  
Revenues**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Intergovernmental</b>					
6050 Interest Income	\$ -	\$ -	\$ -	\$ 85,000	\$ 15,000
7000 ARRA TDEM Grant Funds	-	-	-	-	2,837,396
7025 Federal - Vest Grant	-	-	4,000	4,000	4,000
7110 Federal - OCDE Grant	3,354	-	-	-	-
7200 Federal - HMGP Grant	-	-	-	-	394,942
<b>Total Intergovernmental</b>	<b>3,354</b>	<b>-</b>	<b>4,000</b>	<b>89,000</b>	<b>3,251,338</b>
<b>Other Financing Sources</b>					
8201 Transfer from General Fund	156	-	2,304	-	-
<b>Total Other Financing Sources</b>	<b>156</b>	<b>-</b>	<b>2,304</b>	<b>-</b>	<b>-</b>
<b>Grant Fund</b>	<b>\$ 3,510</b>	<b>\$ -</b>	<b>\$ 6,304</b>	<b>\$ 89,000</b>	<b>\$ 3,251,338</b>

**042 - Grant Fund  
Expenditures**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Services</b>					
3906 Police - VEST Grant	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
3910 Police - OCDE Task Force	3,354	-	-	-	-
<b>Total Services</b>	<b>3,354</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Capital Outlay</b>					
7000 Hazard Mitigation Grant Program	-	-	-	-	394,942
7020 American Rescue Plan Act	-	-	2,837,396	-	2,837,396
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>2,837,396</b>	<b>-</b>	<b>3,232,338</b>
<b>Grant Fund</b>	<b>\$ 3,354</b>	<b>\$ -</b>	<b>\$ 2,841,396</b>	<b>\$ 4,000</b>	<b>\$ 3,236,338</b>

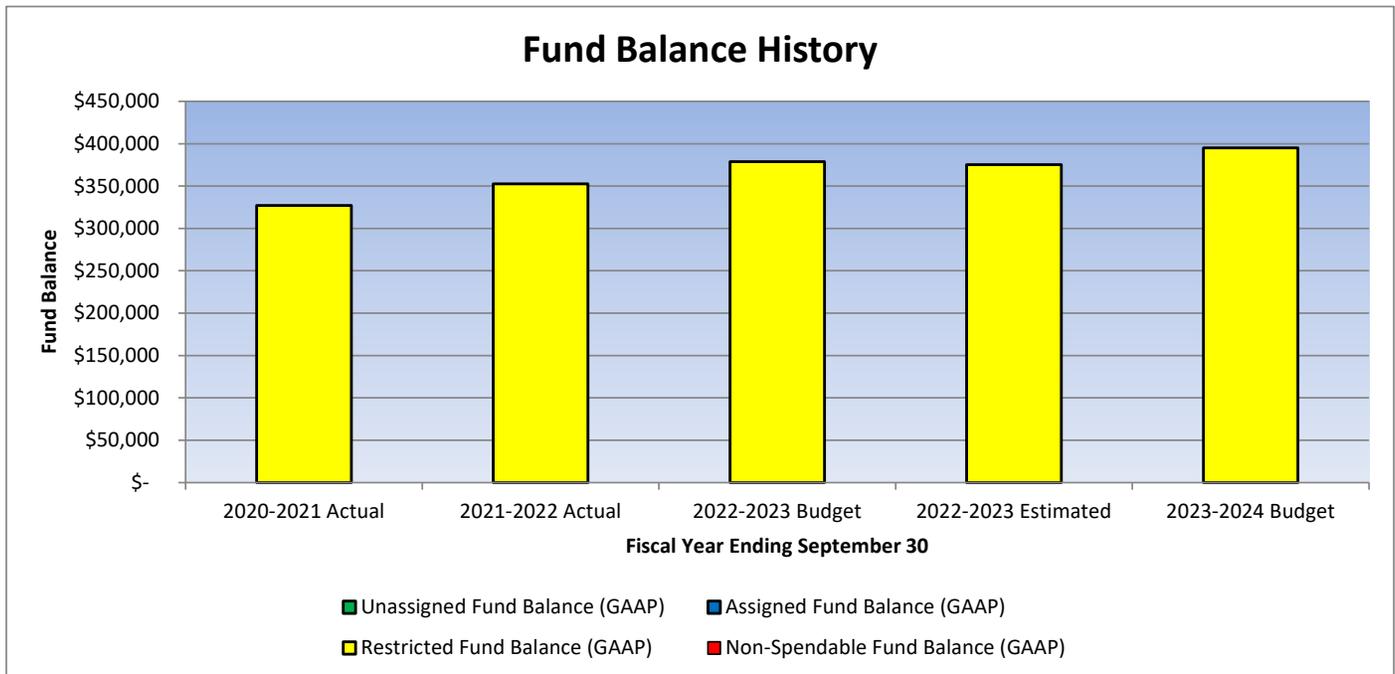


**PEG Channel Fund  
Overview / Statement of Fund Balance**

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.

<b>Fiscal Year Ending September 30</b>	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Budget 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budget 2023-2024</b>
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 300,780	\$ 327,229	\$ 352,740	\$ 352,740	\$ 375,140
Revenues <sup>1</sup>	26,449	25,511	26,000	22,400	20,000
Expenditures	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	26,449	25,511	26,000	22,400	20,000
Ending Restricted Fund Balance (Budget)	<b>\$ 327,229</b>	<b>\$ 352,740</b>	<b>\$ 378,740</b>	<b>\$ 375,140</b>	<b>\$ 395,140</b>

Notes:  
<sup>1</sup> Excludes Use of Prior Years' Fund Balance



**043 - PEG Channel Fund  
Revenues**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Franchise &amp; Local Taxes</b>					
2120 Franchise Tax - Cable	\$ 26,449	\$ 25,511	\$ 26,000	\$ 22,400	\$ 20,000
<b>Total Franchise &amp; Local Taxes</b>	<b>26,449</b>	<b>25,511</b>	<b>26,000</b>	<b>22,400</b>	<b>20,000</b>
<b>PEG Channel Fund</b>	<b>\$ 26,449</b>	<b>\$ 25,511</b>	<b>\$ 26,000</b>	<b>\$ 22,400</b>	<b>\$ 20,000</b>

**043 - PEG Channel Fund  
Expenditures**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Services</b>					
3797 PEG Channel Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Services</b>	-	-	-	-	-
<b>PEG Channel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## **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 October 2022. 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 20 - Sept 21		Oct 21 - Sept 22		Oct 22 - Sept 23		Oct 23 - Sept 24	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
5/8" meter	\$ 6.58	\$ 9.83	\$ 6.83	\$ 10.13	\$ 8.12	\$ 12.13	\$ 9.42	\$ 14.13
3/4" meter	7.24	9.83	7.51	10.13	8.94	12.13	10.36	14.13
1" meter	9.22	9.83	9.56	10.13	11.37	12.13	13.18	14.13
1 1/2" meter	11.85	9.83	12.30	10.13	14.62	12.13	16.95	14.13
2" meter	19.09	9.83	19.81	10.13	23.56	12.13	27.31	14.13
3" meter	72.43	9.83	75.14	10.13	89.36	12.13	103.58	14.13
4" meter	92.18	9.83	95.63	10.13	113.73	12.13	131.83	14.13
6" meter	138.27	9.83	143.45	10.13	170.59	12.13	197.75	14.13
8" meter	166.96	9.83	173.21	10.13	203.08	12.13	235.41	14.13
10" meter	190.95	9.83	198.10	10.13	235.57	12.13	273.08	14.13

**Volumetric Rates**

	Oct 20 - Sept 21		Oct 21 - Sept 22		Oct 22 - Sept 23		Oct 23 - Sept 24	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
Residential	\$ 4.43	\$ 5.29	\$ 4.43	\$ 5.46	\$ 4.43	\$ 6.55	\$ 4.44	\$ 6.77
Commercial	4.79	5.29	4.79	5.46	5.02	6.55	5.14	6.77
Apartments	5.33	5.29	5.33	5.46	5.53	6.55	5.53	6.77

**Irrigation Service Tiered Volumetric Rate per Thousand Gallons (All Classes)**

0-5,000 Gallons	\$ 5.00
5,001-20,000 Gallons	7.00
20,001-50,000 Gallons	10.00
Above 50,001 Gallons	14.00

**Residential**

Residential customers include single family residences and duplexes served by individual water meters. Apartments and townhomes are excluded. The residential billing rate is \$4.44 (water) / \$6.77 (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 \$57.18 per month for 5,000 gallons of water and wastewater use.

**Commercial / Apartments**

The commercial billing rate is \$5.14 (water) / \$6.77 (wastewater) for each 1,000 gallons used. An average commercial customer with a 2" meter would pay \$1,018.06 for 82,000 gallons of water and wastewater use.

The apartment billing rate is \$5.53 (water) / \$6.77 (wastewater) for each 1,000 gallons used. An average apartment customer with a 2" meter would pay \$1,050.04 for 82,000 gallons of water and wastewater use.

**Drainage Rates**

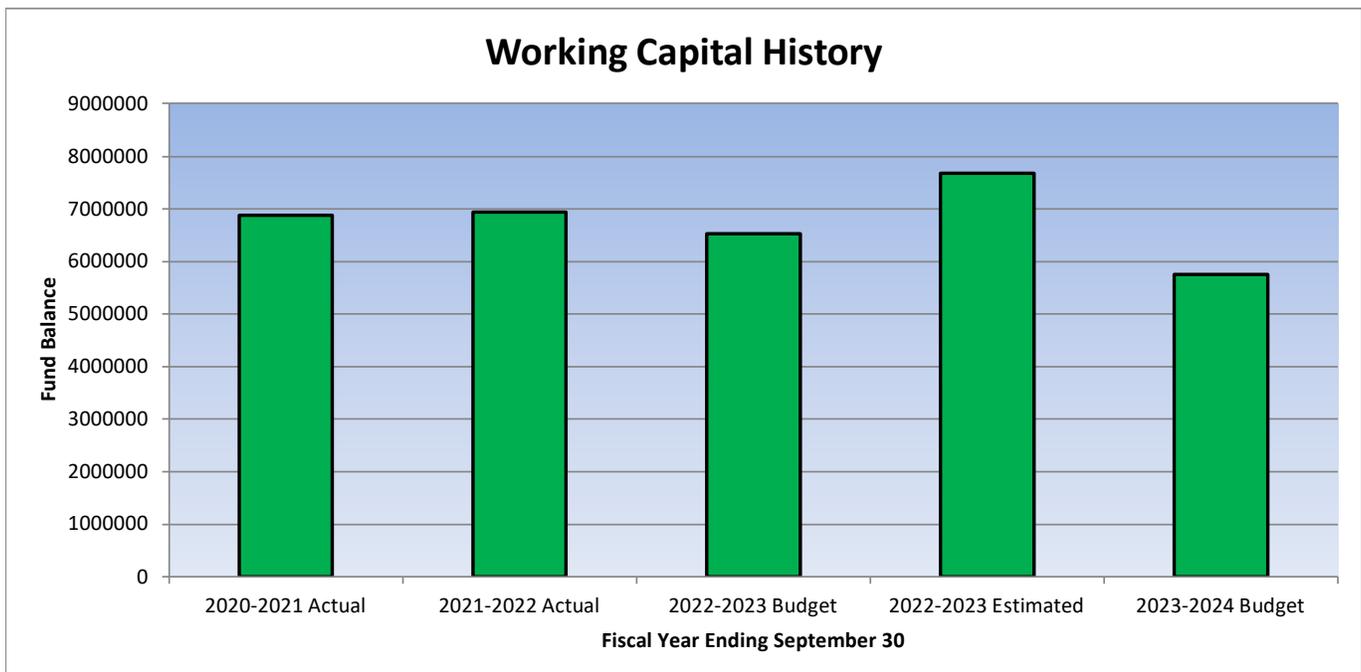
A drainage fee was implemented in October 2009. Customers are charged a fee based upon the amount of impervious surface over within each rate class. Rates are unchanged for Fiscal Year 2023-2024 for all classes.

**Oct 23 - Sept 24**

\$ 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  
Working Capital**

Fiscal Year Ending September 30	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Revenues</b>					
Water	\$ 3,298,561	\$ 3,390,031	\$ 3,399,985	\$ 3,667,253	\$ 3,594,083
Sewer	2,802,099	3,049,997	3,024,365	3,403,860	3,335,782
Drainage	354,229	358,033	352,012	354,497	354,496
Miscellaneous	208,349	156,710	103,916	551,272	498,475
<b>Total Revenues</b>	<b>6,663,238</b>	<b>6,954,771</b>	<b>6,880,278</b>	<b>7,976,882</b>	<b>7,782,836</b>
<b>Expenditures by Type:</b>					
Personnel	1,452,077	1,586,058	1,695,847	1,714,690	1,840,119
Supplies	959,493	899,199	1,098,090	916,690	1,164,545
Maintenance	625,436	1,226,449	1,539,500	1,562,500	2,136,300
Services	1,256,783	959,538	853,987	938,188	1,869,436
<b>Total Operating</b>	<b>4,293,788</b>	<b>4,671,243</b>	<b>5,187,424</b>	<b>5,132,068</b>	<b>7,010,400</b>
<b>Non-recurring Expenditures</b>					
Capital Outlay	-	60,827	471,161	474,661	251,000
Other Financing Uses	1,602,270	1,099,713	1,636,967	1,636,967	2,447,748
<b>Total Non-recurring</b>	<b>1,602,270</b>	<b>1,160,540</b>	<b>2,108,128</b>	<b>2,111,628</b>	<b>2,698,748</b>
<b>Total Expenditures</b>	<b>5,896,058</b>	<b>5,831,783</b>	<b>7,295,552</b>	<b>7,243,696</b>	<b>9,709,148</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	767,180	1,122,988	(415,274)	733,186	(1,926,312)
<b>Working Capital, Beginning</b>	6,605,105	6,876,222	6,946,079	6,946,079	7,679,265
Budget to GAAP Adjustment	(496,063)	(1,053,131)	-	-	-
<b>Working Capital, Ending</b>	<b>\$ 6,876,222</b>	<b>\$ 6,946,079</b>	<b>\$ 6,530,805</b>	<b>\$ 7,679,265</b>	<b>\$ 5,752,953</b>
<b>Days of Operating Expenditures</b>	585	543	460	546	300

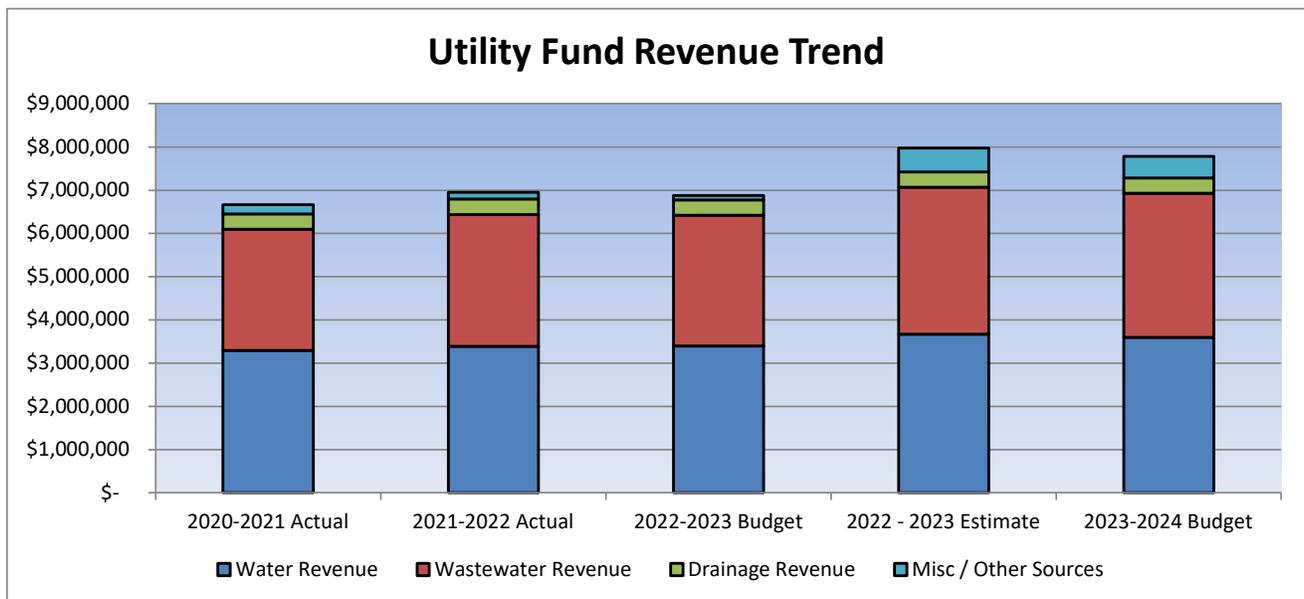


**Utility Fund Recap**

	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Budget 2022-2023</b>	<b>Estimate 2022-2023</b>	<b>Budget 2023-2024</b>
<b><u>Revenues</u></b>					
Water Revenue	\$ 3,298,561	\$ 3,390,031	\$ 3,399,985	\$ 3,667,253	\$ 3,594,083
Wastewater Revenue	2,802,099	3,049,997	3,024,365	3,403,860	3,335,782
Other Fees	70,241	95,380	81,000	126,469	85,000
Drainage Fees	354,229	358,033	352,012	354,497	354,496
Miscellaneous Income	138,108	61,330	22,916	424,803	413,475
<b>Total Revenue</b>	<b>6,663,238</b>	<b>6,954,771</b>	<b>6,880,278</b>	<b>7,976,882</b>	<b>7,782,836</b>
<b><u>Expenses</u></b>					
Water Division	3,015,427	2,604,114	3,542,597	3,438,830	4,549,741
Wastewater Division	2,573,064	2,814,719	3,340,342	3,393,784	4,676,123
Drainage Division	307,567	412,951	412,613	411,082	483,284
<b>Total Expenses</b>	<b>5,896,058</b>	<b>5,831,783</b>	<b>7,295,552</b>	<b>7,243,696</b>	<b>9,709,148</b>
<b>Net Income / (Loss)</b>	<b>\$ 767,180</b>	<b>\$ 1,122,988</b>	<b>\$ (415,274)</b>	<b>\$ 733,186</b>	<b>\$ (1,926,312)</b>

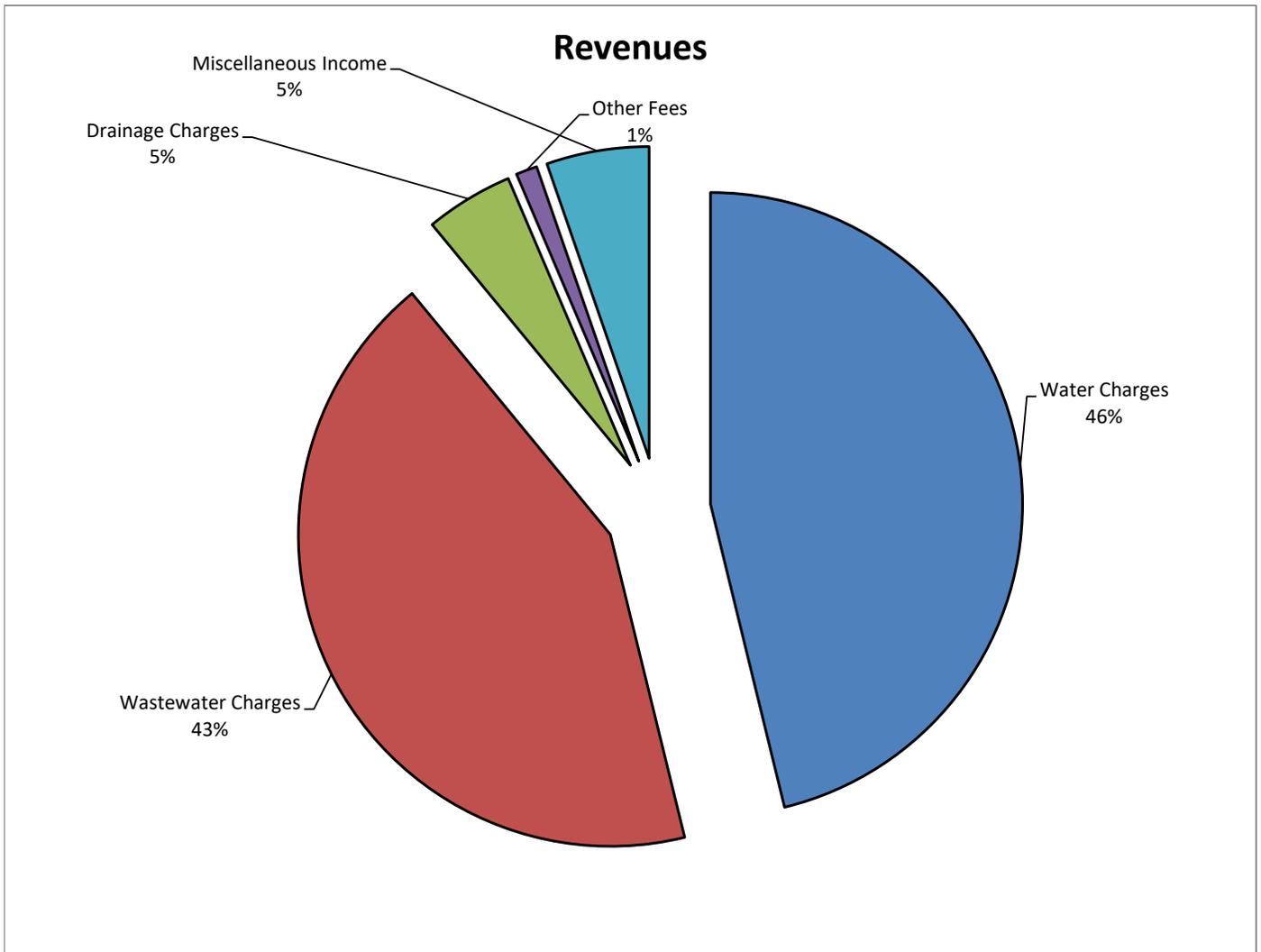
### Utility Fund Revenue Trend

	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Revenues</b>					
Water Revenue	\$ 3,298,561	\$ 3,390,031	\$ 3,399,985	\$ 3,667,253	\$ 3,594,083
Wastewater Revenue	2,802,099	3,049,997	3,024,365	3,403,860	3,335,782
Drainage Revenue	354,229	358,033	352,012	354,497	354,496
Misc / Other Sources	208,349	156,710	103,916	551,272	498,475
<b>Total Revenue</b>	<b>\$ 6,663,238</b>	<b>\$ 6,954,771</b>	<b>\$ 6,880,278</b>	<b>\$ 7,976,882</b>	<b>\$ 7,782,836</b>



### Distribution of Utility Fund Revenues

Water Charges	\$ 3,594,083	46.2%
Wastewater Charges	3,335,782	42.9%
Drainage Charges	354,496	4.6%
Other Fees	85,000	1.1%
Miscellaneous Income	413,475	5.3%
<b>Total</b>	<b>\$ 7,782,836</b>	<b>100.0%</b>

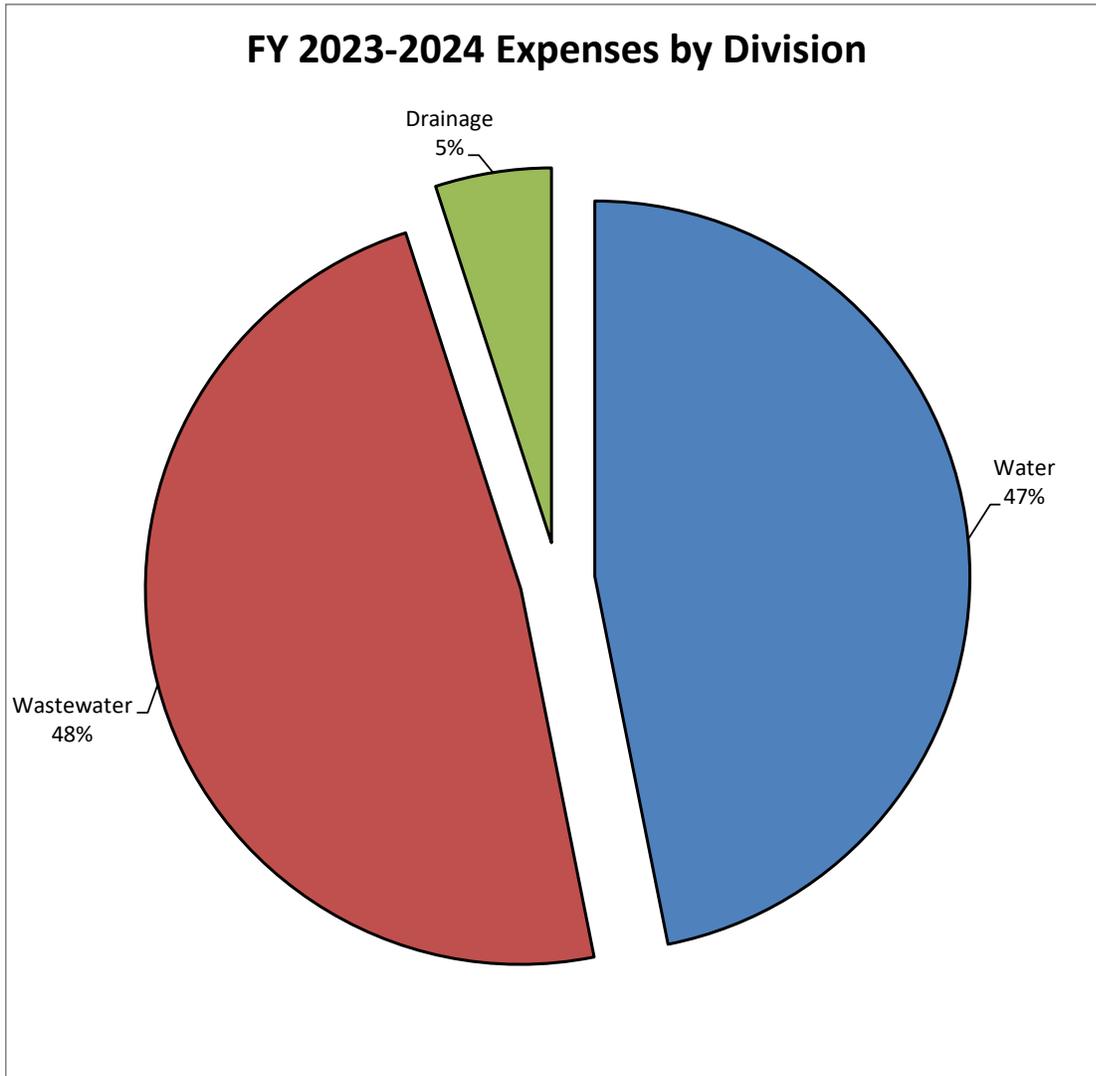


**002 - Utility Fund  
Revenues**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Charges for Service</b>					
5100 Water-Residential Revenue	\$ 222,302	\$ 269,745	\$ 277,473	\$ 300,547	\$ 294,536
5110 Water-Apartment Revenue	1,014,313	1,083,250	1,065,259	1,106,764	1,084,628
5120 Water-Commercial Revenue	2,018,037	2,034,098	2,054,238	2,251,144	2,206,121
5130 Water-Other Revenue	43,909	2,938	3,015	8,798	8,798
<b>Water Charges Subtotal</b>	<b>3,298,561</b>	<b>3,390,031</b>	<b>3,399,985</b>	<b>3,667,253</b>	<b>3,594,083</b>
5150 Sewer-Residential Revenue	204,043	221,942	219,308	253,976	248,896
5160 Sewer-Apartment Revenue	1,031,030	1,066,146	1,051,798	1,184,114	1,160,432
5170 Sewer-Commercial Revenue	1,567,026	1,761,909	1,753,259	1,965,770	1,926,454
<b>Wastewater Charges Subtotal</b>	<b>2,802,099</b>	<b>3,049,997</b>	<b>3,024,365</b>	<b>3,403,860</b>	<b>3,335,782</b>
5200 Water & Sewer Taps	22,099	44,203	35,000	55,672	35,000
5300 Penalties / Reconnect Fees	48,142	51,177	46,000	70,797	50,000
<b>Taps &amp; Penalties Subtotal</b>	<b>70,241</b>	<b>95,380</b>	<b>81,000</b>	<b>126,469</b>	<b>85,000</b>
5400 Drainage-Houses	11,628	12,421	11,532	13,062	13,062
5410 Drainage-Apts & Condos	57,867	57,632	59,555	57,395	57,395
5420 Drainage-Non-Residential	284,734	287,980	280,925	284,040	284,039
<b>Drainage Charges Subtotal</b>	<b>354,229</b>	<b>358,033</b>	<b>352,012</b>	<b>354,497</b>	<b>354,496</b>
<b>Total Charges for Service</b>	<b>6,525,130</b>	<b>6,893,441</b>	<b>6,857,362</b>	<b>7,552,079</b>	<b>7,369,361</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	6,432	40,988	6,840	370,660	363,247
6070 Unrealized Gain / Loss	(1,119)	(567)	-	-	-
6100 Other Income	22,106	19,827	16,076	54,143	50,228
6120 Insurance Reimbursements	110,689	-	-	-	-
6150 Sale of City Assets	-	1,082	-	-	-
<b>Total Miscellaneous Income</b>	<b>138,108</b>	<b>61,330</b>	<b>22,916</b>	<b>424,803</b>	<b>413,475</b>
<b>Utility Fund</b>	<b>\$ 6,663,238</b>	<b>\$ 6,954,771</b>	<b>\$ 6,880,278</b>	<b>\$ 7,976,882</b>	<b>\$ 7,782,836</b>

**002 - Utility Fund  
Division Summary**

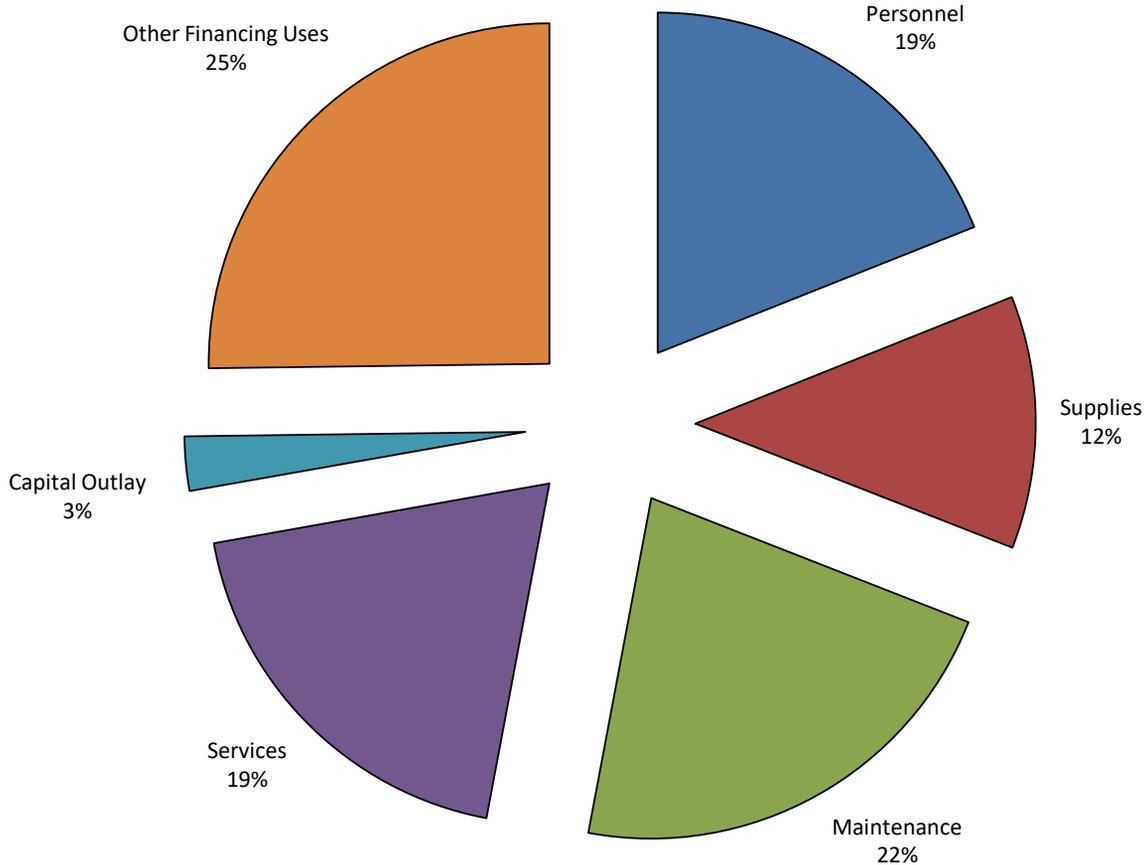
	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Utility Fund</b>					
Water	\$ 3,015,427	\$ 2,604,114	\$ 3,542,597	\$ 3,438,830	\$ 4,549,741
Wastewater	2,573,064	2,814,719	3,340,342	3,393,784	4,676,123
Drainage	307,567	412,951	412,613	411,082	483,284
<b>Utility Fund</b>	<b>\$ 5,896,058</b>	<b>\$ 5,831,783</b>	<b>\$ 7,295,552</b>	<b>\$ 7,243,696</b>	<b>\$ 9,709,148</b>



**002 - Utility Fund  
Category Summary**

Object	Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
0000	Personnel	\$ 1,452,077	\$ 1,586,058	\$ 1,695,847	\$ 1,714,690	\$ 1,840,119
1000	Supplies	959,493	899,199	1,098,090	916,690	1,164,545
2000	Maintenance	625,436	1,226,449	1,539,500	1,562,500	2,136,300
3000	Services	1,256,783	959,538	853,987	938,188	1,869,436
7000	Capital Outlay	-	60,827	471,161	474,661	251,000
8000	Other Financing Uses	1,602,270	1,099,713	1,636,967	1,636,967	2,447,748
<b>Utility Fund</b>		<b>\$ 5,896,058</b>	<b>\$ 5,831,783</b>	<b>\$ 7,295,552</b>	<b>\$ 7,243,696</b>	<b>\$ 9,709,148</b>

**FY 2023-2024 Expenses by Category**



**002 - Utility Fund**  
**Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 912,275	\$ 1,009,335	\$ 1,047,242	\$ 1,059,039	\$ 1,113,719
0150 Overtime	81,181	84,782	85,400	78,546	92,400
0200 Taxes	78,223	80,563	90,067	83,762	94,461
0250 Retirement	176,138	192,022	197,986	200,471	222,258
0300 Group Insurance	178,524	193,244	249,090	264,029	284,150
0310 W/C Insurance	12,925	11,328	11,560	12,084	16,009
0320 Disability Insurance	4,998	5,014	6,052	6,609	6,422
0900 Other Post Employment Benefits	7,813	9,770	8,450	10,150	10,700
<b>Total Personnel</b>	<b>1,452,077</b>	<b>1,586,058</b>	<b>1,695,847</b>	<b>1,714,690</b>	<b>1,840,119</b>
<b>Supplies</b>					
1100 Chemical	75,506	104,725	95,250	104,000	125,250
1400 Office & Postage	14,312	16,338	17,500	14,000	17,500
1600 Safety & Health	10,625	11,061	10,100	10,100	12,000
1650 Shop Supplies	24,441	36,703	23,500	28,500	32,000
1700 Small Tools & Equipment	30,984	12,293	15,500	14,500	30,000
1800 Surface Water Fees	779,820	679,233	901,000	701,000	901,000
1850 Uniform & Apparel	2,489	1,665	3,000	3,350	3,500
1900 Vehicle & Eqpt. Supplies	21,316	37,181	32,240	41,240	43,295
<b>Total Supplies</b>	<b>959,493</b>	<b>899,199</b>	<b>1,098,090</b>	<b>916,690</b>	<b>1,164,545</b>
<b>Maintenance</b>					
2050 Building Maintenance	2,343	43,433	7,000	5,500	7,000
2100 Property Maintenance	11,372	105,650	110,000	113,000	198,000
2200 Machine & Eqpt. Maintenance	21,689	21,411	21,500	28,500	35,300
2450 Vehicle Maintenance	21,781	29,935	24,500	16,500	24,500
2500 Collection System Maintenance	77,992	301,067	347,000	332,000	372,000
2550 Lift Station Maintenance	160,665	234,123	260,000	262,500	670,000
2600 Treatment Plant Maintenance	122,216	119,149	235,000	220,000	200,000
2650 Water System Maintenance	149,522	313,208	480,000	530,000	575,000
2900 Service Contracts	57,856	58,471	54,500	54,500	54,500
<b>Total Maintenance</b>	<b>625,436</b>	<b>1,226,449</b>	<b>1,539,500</b>	<b>1,562,500</b>	<b>2,136,300</b>

**002 - Utility Fund**  
**Line Item Detail**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Services</b>					
3080 Financial	-	-	-	70,000	80,000
3110 Communication	18,896	21,116	19,700	22,700	23,450
3130 Consultant / Prof. Services	620,694	326,197	152,800	152,800	988,090
3170 Disposal	137,150	115,700	135,200	122,000	135,200
3190 Dues, Subscriptions, Books	420	627	2,660	2,160	2,830
3310 General Insurance	67,105	70,091	77,100	74,002	102,351
3460 Regulatory Services	41,786	34,379	37,955	37,955	40,100
3530 Professional Development	28,044	25,943	37,000	34,000	37,000
3630 Rentals	3,590	3,208	4,000	4,000	4,000
3650 Collection/Analysis	69,099	76,684	78,630	104,630	101,000
3750 Uniform Service	4,545	5,336	6,920	6,920	8,800
3770 Utilities	212,630	227,930	250,241	255,241	279,035
3780 Water Charges	28,035	27,012	26,380	26,380	26,380
3880 Information Technology	24,790	25,314	25,400	25,400	41,200
<b>Total Services</b>	<b>1,256,783</b>	<b>959,538</b>	<b>853,987</b>	<b>938,188</b>	<b>1,869,436</b>
<b>Capital Outlay</b>					
7050 Building & Property	-	60,827	362,483	366,183	250,000
7200 Machine & Equipment	-	-	107,678	108,478	-
7300 New Tap Installation	-	-	1,000	-	1,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>60,827</b>	<b>471,161</b>	<b>474,661</b>	<b>251,000</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	500,000	500,000	500,000	500,000	500,000
8003 Transfer to Utility I&S Fund	506,870	508,763	959,127	959,127	1,555,318
8008 Transfer to Equipment Repl Fund	-	90,950	177,840	177,840	142,430
8015 Transfer to Construction Fund	-	-	-	-	250,000
8035 Transfer to Debt Svc Rsrv Fund	595,400	-	-	-	-
<b>Other Financing Uses</b>	<b>1,602,270</b>	<b>1,099,713</b>	<b>1,636,967</b>	<b>1,636,967</b>	<b>2,447,748</b>
<b>Utility Fund</b>	<b>\$ 5,896,058</b>	<b>\$ 5,831,783</b>	<b>\$ 7,295,552</b>	<b>\$ 7,243,696</b>	<b>\$ 9,709,148</b>

## 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 2022-2023

- Continued the meter upgrade and replacement program - installed 30 meters
- Completed Impact Fee Study
- Completed Rate Study
- Completed water well disinfection system analysis
- Replaced Plumley Water Plant fence and gates
- Replaced water well 2 fence
- Installed new influent pumps
- Completed Lift Station 7 pumps and panels
- Rehabilitated wet wells at Lift Stations 8, 11 & 13
- Replaced fences at Lift Stations 10 & 11
- Continued I&I rehabilitation program
- Completed hydrant risk assessment – 25% of system
- Completed valve risk assessment
- Installed Plumley altitude valve

<b>City Council Goals That Are Addressed In The FY 2023-2024 Annual Budget</b>	<b>Water</b>	<b>Wastewater</b>	<b>Drainage</b>
<b>7.8 Maintain a strong, fiscally sustainable organization</b>	◀	◀	◀

## Water

### DIVISION DESCRIPTION

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

### DIVISION GOALS AND ACTION ITEMS FOR FY 2023-2024

#### **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 2023-2024 BUDGET

- Property Maintenance includes Magnolia Water Plant drainage improvements
- Water System Maintenance includes Blossom Street insertion valves and Plumley Water Plant booster pumps and motors replacement

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Average number of active meter reads per month	1,606	1,700	1,687	1,700
Linear feet of water line maintained	308,843	315,000	331,401	345,000
Average daily flow (gallons)	2,060,000	2,200,000	2,066,000	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%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Director of Public Works	0.25	0.25	0.25	0.25
Assistant Director of Public Works (Utilities)	0.50	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
<b>Total Employees (Full-Time Equivalents)</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>

**002 - Utility Fund / Water (82504-00)**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 372,736	\$ 464,050	\$ 460,608	\$ 456,995	\$ 486,432
0150 Overtime	34,342	35,690	35,200	34,943	42,200
0200 Taxes	32,013	36,579	39,594	36,103	41,179
0250 Retirement	72,194	87,590	86,667	86,772	96,685
0300 Group Insurance	82,963	107,879	123,800	133,765	154,390
0310 W/C Insurance	5,438	5,227	4,780	7,096	7,337
0320 Disability Insurance	2,235	2,435	2,679	3,287	2,825
0900 Other Post-Employment Benefits	3,696	4,881	4,000	5,000	5,200
<b>Total Personnel</b>	<b>605,618</b>	<b>744,331</b>	<b>757,328</b>	<b>763,961</b>	<b>836,248</b>
<b>Supplies</b>					
1100 Chemical	1,617	1,010	3,000	1,000	3,000
1400 Office & Postage	7,464	8,816	8,000	6,000	8,000
1600 Safety & Health	4,842	4,822	4,600	4,600	5,500
1650 Shop Supplies	12,964	26,672	12,000	19,000	20,000
1700 Small Tools & Equipment	23,321	7,807	8,500	8,500	23,000
1800 Surface Water	779,820	679,233	901,000	701,000	901,000
1850 Uniform & Apparel	842	501	1,250	1,600	1,500
1900 Vehicle & Eqpt. Supplies	7,727	12,876	13,680	13,680	14,365
<b>Total Supplies</b>	<b>838,597</b>	<b>741,737</b>	<b>952,030</b>	<b>755,380</b>	<b>976,365</b>
<b>Maintenance</b>					
2050 Building Maintenance	1,096	33,663	5,000	5,000	5,000
2100 Property Maintenance	-	1,001	69,000	72,000	117,000
2200 Machine & Eqpt. Maintenance	9,471	4,907	7,000	4,500	10,400
2450 Vehicle Maintenance	8,816	6,605	6,500	3,000	6,500
2650 Water System Maintenance	149,522	313,208	480,000	530,000	575,000
2900 Service Contracts	45,767	47,071	44,250	44,250	44,250
<b>Total Maintenance</b>	<b>214,672</b>	<b>406,456</b>	<b>611,750</b>	<b>658,750</b>	<b>758,150</b>
<b>Services</b>					
3080 Financial	-	-	-	35,000	40,000
3110 Communication	8,792	8,800	9,450	9,450	9,450
3130 Consultant / Prof. Services	252,687	125,567	87,800	87,800	366,700
3190 Dues, Subscriptions, Books	-	197	1,515	1,015	1,515
3310 General Insurance	17,474	19,203	21,123	20,274	26,744
3460 Regulatory Services	18,756	16,787	20,000	18,900	20,000
3530 Professional Development	19,869	16,410	18,000	18,000	18,000
3630 Rentals	240	1,510	2,000	2,000	2,000
3650 Collection / Analysis	4,997	4,657	4,630	4,630	5,000
3750 Uniform Service	2,403	3,013	3,910	3,910	5,000
3770 Utilities	34,022	40,882	41,891	46,891	52,535
3880 Information Technology	12,400	12,657	12,700	12,700	20,600
<b>Total Services</b>	<b>371,640</b>	<b>249,685</b>	<b>223,020</b>	<b>260,570</b>	<b>567,544</b>

**002 - Utility Fund / Water (82504-00)**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Capital Outlay</b>					
7050 Building & Property	-	36,805	211,483	214,183	-
7300 New Tap Installation	-	-	1,000	-	1,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>36,805</b>	<b>212,483</b>	<b>214,183</b>	<b>1,000</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	250,000	250,000	250,000	250,000	250,000
8003 Transfer to Utility I&S Fund	139,500	141,600	456,766	456,766	864,324
8008 Transfer to Eqpt Repl Fund	-	33,500	79,220	79,220	46,110
8015 Transfer to Wtr/Swr Constr Fund	-	-	-	-	250,000
8035 Transfer to Debt Svc Rsrv Fund	595,400	-	-	-	-
<b>Total Other Financing Uses</b>	<b>984,900</b>	<b>425,100</b>	<b>785,986</b>	<b>785,986</b>	<b>1,410,434</b>
<b>Water</b>	<b>\$ 3,015,427</b>	<b>\$ 2,604,114</b>	<b>\$ 3,542,597</b>	<b>\$ 3,438,830</b>	<b>\$ 4,549,741</b>



## 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 2023-2024

#### **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 2023-2024 BUDGET

- Significant Lift Station Maintenance projects include fence replacements, control panel upgrades, wet well rehabilitation, SCADA improvements, and WWTP wet well rehabilitation
- Professional Services/Consultant projects include design for Lift Station 14 force main and Clarifier 1 rehabilitation
- Building and Property includes lift station generators local share and gas service line installation

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of lift stations maintained	20	20	20	20
Linear feet of wastewater lines maintained	205,177	195,000	218,646	230,000
Average gallons treated per day	1,260,000	1,400,000	1,320,000	1,400,000

### PERFORMANCE MEASURES

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

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
Director of Public Works	0.25	0.25	0.25	0.25
Assistant Director of Public Works (Utilities)	0.50	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
<b>Total Employees (Full-Time Equivalents)</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>

**002 - Utility Fund / Wastewater (82505-00)**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 375,714	\$ 381,288	\$ 423,781	\$ 438,616	\$ 456,051
0150 Overtime	38,363	38,145	39,000	32,481	39,000
0200 Taxes	32,478	30,891	36,618	34,699	38,786
0250 Retirement	73,353	73,541	80,894	83,124	91,758
0300 Group Insurance	67,496	62,299	83,590	91,028	89,400
0310 W/C Insurance	4,684	4,028	4,299	4,370	5,975
0320 Disability Insurance	1,823	1,839	2,423	2,279	2,599
0900 Other Post-Employment Benefits	3,250	3,860	3,500	4,000	4,250
<b>Total Personnel</b>	<b>597,161</b>	<b>595,890</b>	<b>674,106</b>	<b>690,597</b>	<b>727,819</b>
<b>Supplies</b>					
1100 Chemical	72,267	101,718	90,000	101,000	120,000
1400 Office & Postage	5,730	6,551	8,000	7,000	8,000
1600 Safety & Health	4,291	4,752	4,000	4,000	4,700
1650 Shop Supplies	10,776	9,043	10,000	8,000	10,000
1700 Small Tools & Equipment	4,249	3,729	5,000	4,000	5,000
1850 Uniform & Apparel	1,148	739	1,250	1,250	1,500
1900 Vehicle & Eqpt. Supplies	8,114	12,448	10,220	12,220	12,830
<b>Total Supplies</b>	<b>106,575</b>	<b>138,980</b>	<b>128,470</b>	<b>137,470</b>	<b>162,030</b>
<b>Maintenance</b>					
2050 Building Maintenance	1,247	9,770	2,000	500	2,000
2100 Property Maintenance	11,372	104,649	41,000	41,000	81,000
2200 Machine & Eqpt. Maintenance	12,009	16,504	13,000	23,000	23,400
2450 Vehicle Maintenance	5,297	4,194	5,000	2,500	5,000
2500 Collection System Maintenance	50,269	196,538	307,000	292,000	307,000
2550 Lift station Maintenance	160,665	234,123	260,000	262,500	670,000
2600 Treatment Plant Maintenance	122,216	119,149	235,000	220,000	200,000
2900 Service Contracts	12,088	11,400	10,250	10,250	10,250
<b>Total Maintenance</b>	<b>375,164</b>	<b>696,328</b>	<b>873,250</b>	<b>851,750</b>	<b>1,298,650</b>
<b>Services</b>					
3080 Financial	-	-	-	35,000	40,000
3110 Communication	8,310	10,444	8,250	11,250	12,000
3130 Consultant / Prof. Services	366,504	197,061	60,000	60,000	616,390
3170 Disposal	137,150	115,700	135,200	122,000	135,200
3190 Dues, Subscriptions, Books	210	215	715	715	715
3310 General Insurance	49,631	50,888	55,977	53,728	72,875
3460 Regulatory Services	22,929	17,492	17,855	18,955	20,000
3530 Professional Development	4,189	5,002	14,000	12,000	14,000
3630 Rentals	3,350	1,698	2,000	2,000	2,000
3650 Collection / Analysis	64,102	72,027	74,000	100,000	96,000
3750 Uniform Service	1,387	1,543	2,060	2,060	2,600
3770 Utilities	178,608	187,048	208,350	208,350	226,500
3780 Water Charges	28,035	27,012	26,380	26,380	26,380
3880 Information Technology	12,390	12,657	12,700	12,700	20,600
<b>Total Services</b>	<b>876,795</b>	<b>698,786</b>	<b>617,487</b>	<b>665,138</b>	<b>1,285,260</b>

**002 - Utility Fund / Wastewater (82505-00)**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Capital Outlay</b>					
7050 Building & Property	-	24,022	151,000	152,000	225,000
7200 Machine & Equipment	-	-	107,678	108,478	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>24,022</b>	<b>258,678</b>	<b>260,478</b>	<b>225,000</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	250,000	250,000	250,000	250,000	250,000
8003 Transfer to Utility I&S Fund	367,370	367,163	502,361	502,361	690,994
8008 Transfer to Eqpt Repl Fund	-	43,550	35,990	35,990	36,370
<b>Total Other Financing Uses</b>	<b>617,370</b>	<b>660,713</b>	<b>788,351</b>	<b>788,351</b>	<b>977,364</b>
<b>Wastewater</b>	<b>\$ 2,573,064</b>	<b>\$ 2,814,719</b>	<b>\$ 3,340,342</b>	<b>\$ 3,393,784</b>	<b>\$ 4,676,123</b>



## 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 2023-2024

#### **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 2023-2024 BUDGET

- Building and Property includes a project to repair drainage lines within the Public Works Service Center

<u>WORKLOAD MEASURES</u>	<u>2021-2022 ACTUAL</u>	<u>2022-2023 BUDGET</u>	<u>2022-2023 ESTIMATE</u>	<u>2023-2024 BUDGET</u>
Number of catch basins maintained	990	1,000	1,011	1,050
Linear feet of storm drains maintained	178,976	180,000	187,774	195,000
Total area of impervious surface (acres)	1,099	1,300	1,126	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%

<b>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</b>				
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
<b>Total Employees (Full-Time Equivalents)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

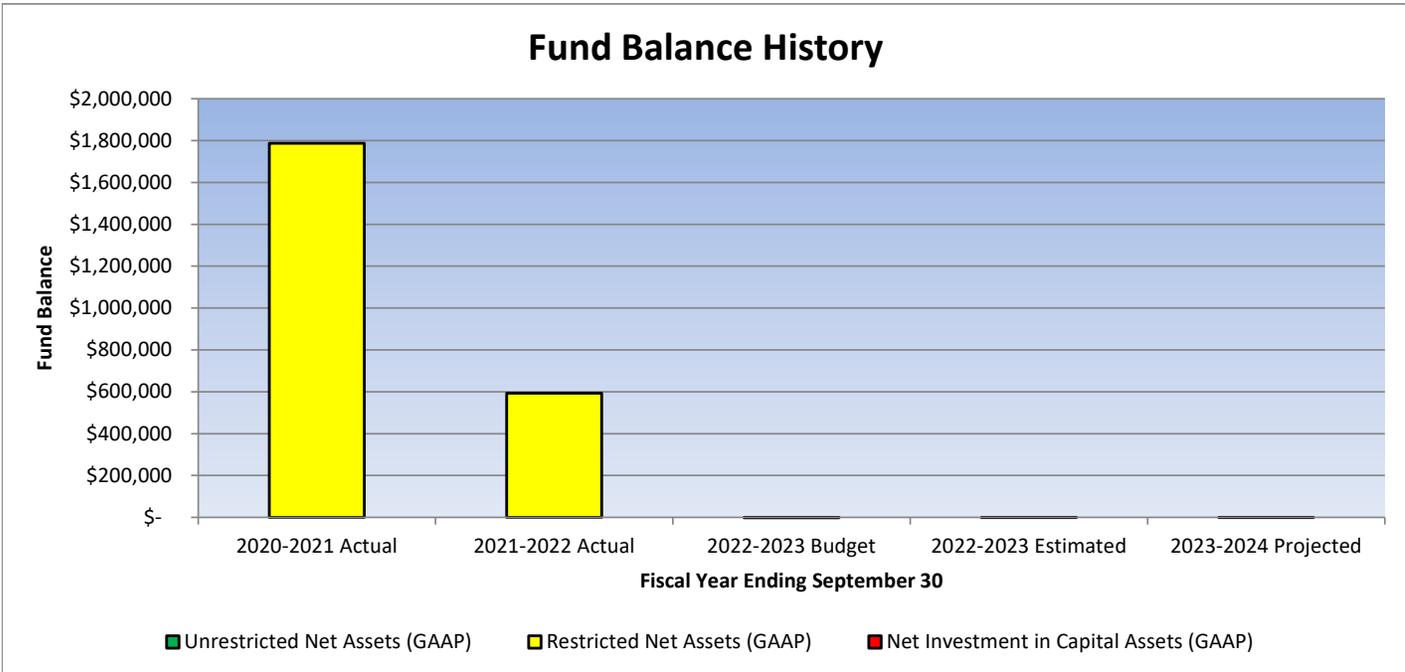
**002 - Utility Fund / Drainage (82508-00)**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 163,825	\$ 163,997	\$ 162,853	\$ 163,428	\$ 171,236
0150 Overtime	8,476	10,947	11,200	11,122	11,200
0200 Taxes	13,731	13,093	13,855	12,960	14,496
0250 Retirement	30,591	30,890	30,424	30,575	33,815
0300 Group Insurance	28,065	23,066	41,700	39,236	40,360
0310 W/C Insurance	2,803	2,073	2,481	618	2,697
0320 Disability Insurance	941	741	950	1,043	998
0900 Other Post-Employment Benefits	867	1,029	950	1,150	1,250
<b>Total Personnel</b>	<b>249,298</b>	<b>245,837</b>	<b>264,413</b>	<b>260,132</b>	<b>276,052</b>
<b>Supplies</b>					
1100 Chemical	1,622	1,996	2,250	2,000	2,250
1400 Office & Postage	1,118	970	1,500	1,000	1,500
1600 Safety & Health	1,491	1,487	1,500	1,500	1,800
1650 Shop Supplies	701	988	1,500	1,500	2,000
1700 Small Tools & Equipment	3,414	757	2,000	2,000	2,000
1850 Uniform & Apparel	498	426	500	500	500
1900 Vehicle & Eqpt. Supplies	5,475	11,857	8,340	15,340	16,100
<b>Total Supplies</b>	<b>14,320</b>	<b>18,482</b>	<b>17,590</b>	<b>23,840</b>	<b>26,150</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	209	-	1,500	1,000	1,500
2450 Vehicle Maintenance	7,668	19,136	13,000	11,000	13,000
2500 Collection System Maintenance	27,723	104,529	40,000	40,000	65,000
<b>Total Maintenance</b>	<b>35,600</b>	<b>123,664</b>	<b>54,500</b>	<b>52,000</b>	<b>79,500</b>
<b>Services</b>					
3110 Communication	1,794	1,872	2,000	2,000	2,000
3130 Consultant / Prof. Services	1,503	3,569	5,000	5,000	5,000
3190 Dues, Subscriptions, Books	210	215	430	430	600
3310 General Insurance	-	-	-	-	2,732
3460 Regulatory Services	100	100	100	100	100
3530 Professional Development	3,987	4,531	5,000	4,000	5,000
3750 Uniform Service	755	780	950	950	1,200
<b>Total Services</b>	<b>8,348</b>	<b>11,067</b>	<b>13,480</b>	<b>12,480</b>	<b>16,632</b>
<b>Capital Outlay</b>					
7050 Building & Property	-	-	-	-	25,000
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	13,900	62,630	62,630	59,950
<b>Total Other Financing Uses</b>	<b>-</b>	<b>13,900</b>	<b>62,630</b>	<b>62,630</b>	<b>59,950</b>
<b>Drainage</b>	<b>\$ 307,567</b>	<b>\$ 412,951</b>	<b>\$ 412,613</b>	<b>\$ 411,082</b>	<b>\$ 483,284</b>

**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 were transferred to the Utility Interest and Sinking fund in FY 2022-2023.

Fiscal Year Ending September 30	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Budget Basis:</b>					
Beginning Restricted Net Assets (GAAP)	\$ 1,190,800	\$ 1,787,021	\$ 593,446	\$ 593,446	\$ (0)
Revenues	596,221	(1,914)	-	26,290	-
Expenses	-	(1,191,662)	(595,540)	(619,736)	-
Net Increase / (Decrease) in Fund Balance	596,221	(1,193,576)	(595,540)	(593,446)	-
Ending Restricted Net Assets (Budget)	<b>\$ 1,787,021</b>	<b>\$ 593,446</b>	<b>\$ (2,094)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>



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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Miscellaneous Income</b>					
6050 Interest income	\$ 1,063	\$ 1,250	\$ -	\$ 26,290	\$ -
6070 Unrealized Gain/Loss	(241)	(3,164)	-	-	-
<b>Total Miscellaneous Income</b>	<b>821</b>	<b>(1,914)</b>	<b>-</b>	<b>26,290</b>	
<b>Other Financing Sources</b>					
8202 Transfer from Utility Fund	595,400		-	-	-
<b>Total Other Financing Sources</b>	<b>595,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Utility Debt Svc Reserve Fund</b>	<b>\$ 596,221</b>	<b>\$ (1,914)</b>	<b>\$ -</b>	<b>\$ 26,290</b>	<b>\$ -</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Other Financing Uses</b>					
8003 Transfer to Utility I&S	-	1,191,662	595,540	619,736	-
<b>Total Other Financing Uses</b>	-	<b>1,191,662</b>	<b>595,540</b>	<b>619,736</b>	-
<b>Utility Debt Svc Reserve Fund</b>	<b>\$ -</b>	<b>\$ 1,191,662</b>	<b>\$ 595,540</b>	<b>\$ 619,736</b>	<b>\$ -</b>



## 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, 2023 is comprised of the following debt issues:

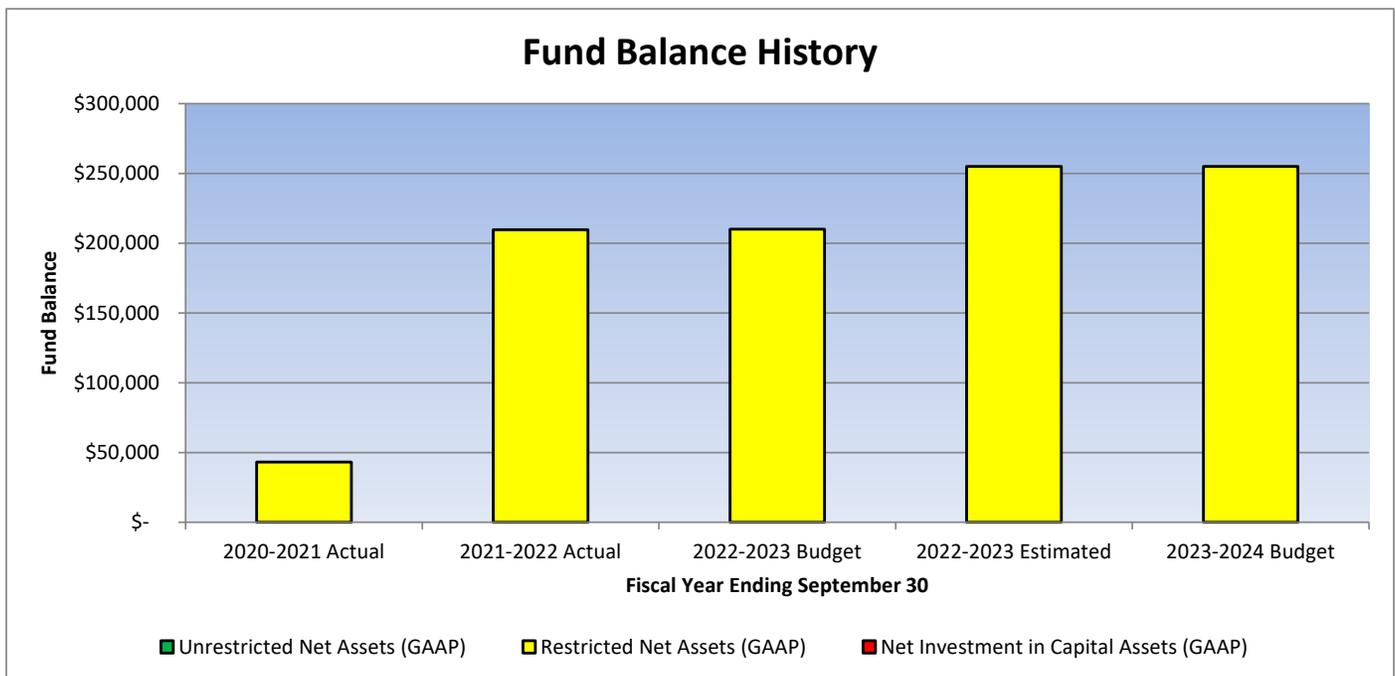
<b>Description</b>	<b>Principal</b>
Certificates of Obligation, Series 2018B	\$ 1,615,000
<b>Total Certificates of Obligation</b>	<b>\$ 1,615,000</b>
General Obligation Refunding Bonds, Series 2014	2,550,000
General Obligation Refunding Bonds, Series 2021B	15,125,000
<b>Total General Obligation Bonds</b>	<b>\$ 17,675,000</b>
<b>Total Utility Long-Term Debt</b>	<b><u>\$ 19,290,000</u></b>

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

Fiscal Year Ending September 30	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Budget Basis:</b>					
Beginning Restricted Net Assets (GAAP)	\$ 41,670	\$ 43,187	\$ 209,706	\$ 209,706	\$ 254,976
Revenues <sup>1</sup>	506,880	1,702,206	1,554,667	1,596,863	1,555,318
Expenses	(505,363)	(1,535,687)	(1,554,368)	(1,551,593)	(1,555,318)
Net Increase / (Decrease) in Fund Balance	1,517	166,519	299	45,270	-
Ending Restricted Net Assets (Budget)	<b>\$ 43,187</b>	<b>\$ 209,706</b>	<b>\$ 210,005</b>	<b>\$ 254,976</b>	<b>\$ 254,976</b>
Number of Days in Reserve	31	50	49	60	60

Notes:

<sup>1</sup> Excludes Use of Prior Years' Fund Balance



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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 10	\$ 1,781	\$ -	\$ 18,000	\$ -
<b>Total Miscellaneous Income</b>	<b>10</b>	<b>1,781</b>	<b>-</b>	<b>18,000</b>	<b>-</b>
<b>Other Financing Sources</b>					
8102 Transfer from Utility Fund	506,870	508,763	959,127	959,127	1,555,318
8135 Transfer from Utility Debt Svc Rsrv	-	1,191,662	595,540	619,736	-
<b>Total Other Financing Sources</b>	<b>506,870</b>	<b>1,700,425</b>	<b>1,554,667</b>	<b>1,578,863</b>	<b>1,555,318</b>
<b>Utility Interest &amp; Sinking Fund</b>	<b>\$ 506,880</b>	<b>\$ 1,702,206</b>	<b>\$ 1,554,667</b>	<b>\$ 1,596,863</b>	<b>\$ 1,555,318</b>

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

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Services</b>					
3080 Financial	\$ 700	\$ 840	\$ 3,300	\$ 525	\$ 2,000
<b>Total Services</b>	<b>700</b>	<b>840</b>	<b>3,300</b>	<b>525</b>	<b>2,000</b>
<b>Debt Service</b>					
5005 Principal - 2014 GO Ref Bonds	255,000	265,000	270,000	270,000	285,000
5019 Principal - 2018B CO	70,000	75,000	80,000	80,000	80,000
5020 Principal - 20218B CO	-	565,000	560,000	560,000	590,000
5505 Interest - 2014 GO Ref Bonds	111,263	101,063	90,463	90,463	79,663
5519 Interest - 2018B CO	68,400	65,500	62,400	62,400	59,200
5520 Interest - 2021B CO	-	463,285	488,205	488,205	459,455
<b>Total Debt Service</b>	<b>504,663</b>	<b>1,534,848</b>	<b>1,551,068</b>	<b>1,551,068</b>	<b>1,553,318</b>
<b>Utility Interest &amp; Sinking Fund</b>	<b>\$ 505,363</b>	<b>\$ 1,535,687</b>	<b>\$ 1,554,368</b>	<b>\$ 1,551,593</b>	<b>\$ 1,555,318</b>

## Utility Interest & Sinking Fund

### Amortization Summary Grand Total - All Obligations

	Payment	Principal	Interest	Principal Balance
9/30/2023				\$ 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
2038-3039	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	-
<b>Grand Total</b>	<b>\$ 23,884,188</b>	<b>\$ 19,290,000</b>	<b>\$ 4,594,188</b>	<b>\$ -</b>

## 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
9/30/2023				\$ 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	-
<b>Total</b>	<b>\$ 18,869,123</b>	<b>\$ 15,125,000</b>	<b>\$ 3,744,123</b>	<b>\$ -</b>





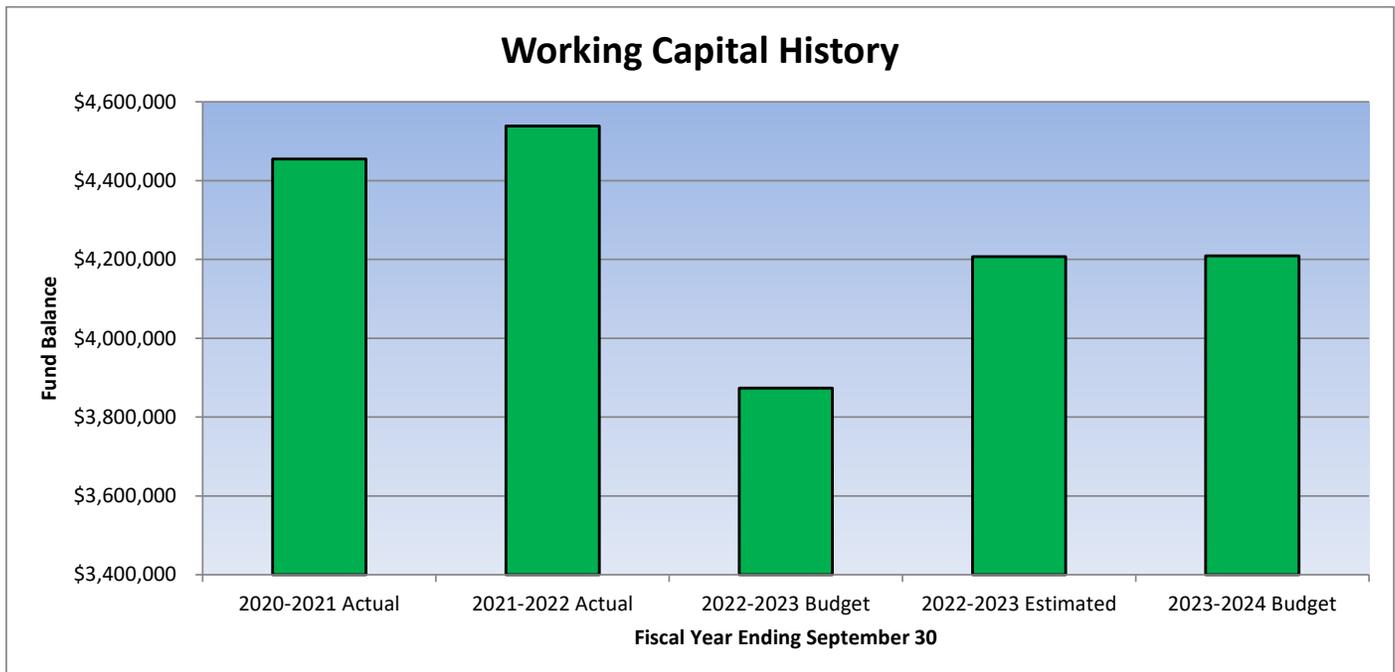


**Equipment Replacement Fund  
Overview / Working Capital**

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 2023-24, a total of \$863,030 will be transferred into this fund from other divisions. Divisions within the General Fund will transfer \$717,700 (100% of full annual replacement amount). The Utility Fund will transfer \$142,430 (100% of full annual replacement amount). The Information Technology Fund will transfer \$2,900 (100% of full annual replacement amount).

<b>Fiscal Year Ending September 30</b>	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Budget 2022-2023</b>	<b>Estimated 2022-2023</b>	<b>Budget 2023-2024</b>
<b><u>Budget Basis:</u></b>					
Revenues	\$ 99,366	\$ 852,303	\$ 914,405	\$ 1,137,405	\$ 1,074,030
Expenses	127,333	786,777	1,579,223	1,468,697	1,071,995
Excess (Deficiency) of Revenues Over Expenditures	(27,967)	65,526	(664,818)	(331,292)	2,035
Working Capital, Beginning	4,905,770	4,454,712	4,538,613	4,538,613	4,207,321
Budget to GAAP Adjustment	(423,090)	18,375	-	-	-
Working Capital, Ending	<b>\$ 4,454,712</b>	<b>\$ 4,538,613</b>	<b>\$ 3,873,795</b>	<b>\$ 4,207,321</b>	<b>\$ 4,209,356</b>



**008 - Equipment Replacement Fund  
Revenues**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 5,089	\$ 21,888	\$ 5,000	\$ 166,000	\$ 166,000
6070 Unrealized Gain / Loss	(703)	(29,081)	-	-	-
6100 Other Income	45,215	30,943	-	45,000	-
6120 Insurance Reimbursements		55,110	25,000	42,000	25,000
6150 Sale of City Assets	49,765	-	20,000	20,000	20,000
6160 Gain - Disposal of Asset		105,186	-	-	-
<b>Total Miscellaneous Income</b>	<b>99,366</b>	<b>184,046</b>	<b>50,000</b>	<b>273,000</b>	<b>211,000</b>
<b>Other Financing Sources</b>					
8101 Transfer from General Fund	-	571,507	680,765	680,765	717,700
8102 Transfer from Utility Fund	-	90,950	177,840	177,840	142,430
8145 Transfer from Info Tech Fund	-	5,800	5,800	5,800	2,900
<b>Total Other Financing Sources</b>	<b>-</b>	<b>668,257</b>	<b>864,405</b>	<b>864,405</b>	<b>863,030</b>
<b>Equipment Replacement Fund</b>	<b>\$ 99,366</b>	<b>\$ 852,303</b>	<b>\$ 914,405</b>	<b>\$ 1,137,405</b>	<b>\$ 1,074,030</b>

**008 - Equipment Replacement Fund**  
**Expenditures**

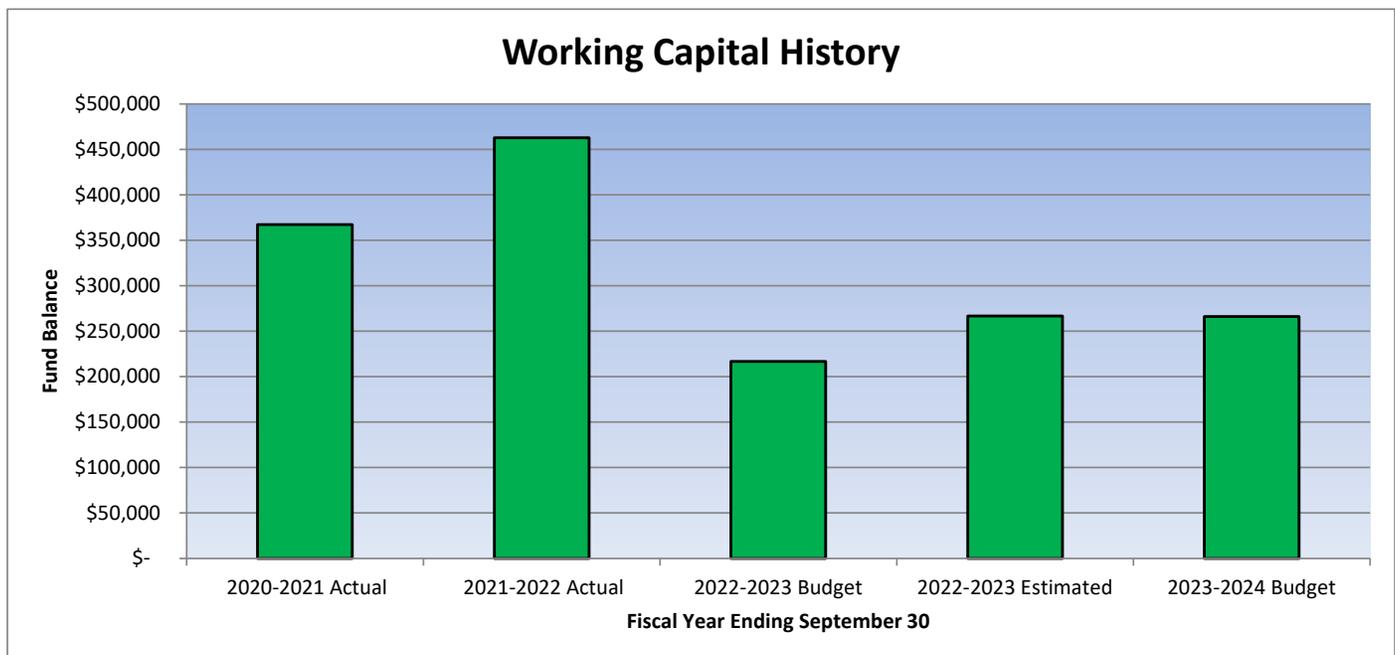
Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Capital Outlay</b>					
7250 CD Admin - Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 33,100
7250 CD Building - Vehicles	-	23,868	-	-	66,200
7250 CD Recreation - Vehicles	-	-	-	-	31,695
7200 PW Maint - Machine & Eqpt.	10,375	30,911	86,000	91,747	-
7250 PW Maint - Vehicles	-	113,464	-	-	257,500
7200 PW Parks - Machine & Eqpt.	26,952	-	42,000	33,861	19,000
7250 PW Parks - Vehicles	-	32,883	-	-	-
7200 PD Admin - Machine & Eqpt.	-	-	-	-	130,000
7250 PD Admin - Vehicles	57,712	458,740	736,127	736,127	-
7250 PD Patrol - Vehicles	-	26,616	-	-	-
7250 PD Code Enforcement - Vehicles	32,295	-	-	-	-
7250 Fire Prevention - Vehicles	-	70,541	70,541	35,270	-
7200 Fire Operations - Machine & Eqpt.	-	-	-	-	385,000
7250 Fire Operations - Vehicles	-	-	54,400	66,850	-
7250 Fire Admin - Vehicles	-	-	110,000	110,000	-
7200 Water - Machine & Eqpt.	-	-	60,000	58,474	50,500
7250 Water - Vehicles	-	-	34,168	-	-
7250 Wastewater - Vehicles	-	-	70,987	34,168	99,000
7250 Drainage - Vehicles	-	29,753	315,000	302,200	-
<b>Total Capital Outlay</b>	<b>127,333</b>	<b>786,777</b>	<b>1,579,223</b>	<b>1,468,697</b>	<b>1,071,995</b>
<b>Equipment Replacement Fund</b>	<b>\$ 127,333</b>	<b>\$ 786,777</b>	<b>\$ 1,579,223</b>	<b>\$ 1,468,697</b>	<b>\$ 1,071,995</b>



**Information Technology Fund  
Overview / Working Capital**

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 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Revenues</b>					
Charges for Services	\$ 732,600	\$ 753,750	\$ 803,550	\$ 803,550	\$ 1,304,000
Interest Income	38	1,988	100	14,200	14,200
Other Income	-	48	-	-	-
Total Revenues	<u>732,638</u>	<u>755,786</u>	<u>803,650</u>	<u>817,750</u>	<u>1,318,200</u>
<b>Expenditures by Type</b>					
Personnel	360,041	311,120	349,813	347,549	370,785
Supplies	33,805	23,661	18,200	15,927	16,473
Maintenance	171,247	233,489	316,245	325,145	425,514
Services	65,793	80,863	248,645	208,306	317,069
Total Operating	<u>630,886</u>	<u>649,133</u>	<u>932,903</u>	<u>896,927</u>	<u>1,129,841</u>
<b>Non-reoccurring Expenditures</b>					
Capital Outlay	87,777	7,348	111,150	111,150	186,200
Other Financing Uses	-	5,800	5,800	5,800	2,900
Total Non-reoccurring	<u>87,777</u>	<u>13,148</u>	<u>116,950</u>	<u>116,950</u>	<u>189,100</u>
Total Expenditures	718,663	662,282	1,049,853	1,013,877	1,318,941
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	13,975	93,504	(246,203)	(196,127)	(741)
Working Capital, Beginning	351,788	367,411	462,936	462,936	266,809
Budget to GAAP Adjustment	1,649	2,021	-	-	-
<b>Working Capital, Ending</b>	<u>\$ 367,411</u>	<u>\$ 462,936</u>	<u>\$ 216,733</u>	<u>\$ 266,809</u>	<u>\$ 266,068</u>
Days of Operating Expenditures	213	260	85	109	86



## 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 2023-2024

#### **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:** Evaluate our security systems to identify and remediate any gaps in security. Implement random cybersecurity checks throughout the year so employees can exercise their knowledge learned in our annual cybersecurity training

### SIGNIFICANT CHANGES IN THE FY 2023-2024 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>2021-2022</u>	<u>2022-2023</u>	<u>2022-2023</u>	<u>2023-2024</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of divisions served	25	26	26	26
Number of computers supported	546	555	560	560
Number of requests for service	1,003	1,200	1,300	1,400

### PERFORMANCE MEASURES

Percent of service requests cleared within 3 days of receipt	99%	99%	99%	99%
Percent of system reliability	99%	99%	99%	99%
Number of computers supported per full-time equivalent	182	185	186	186

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

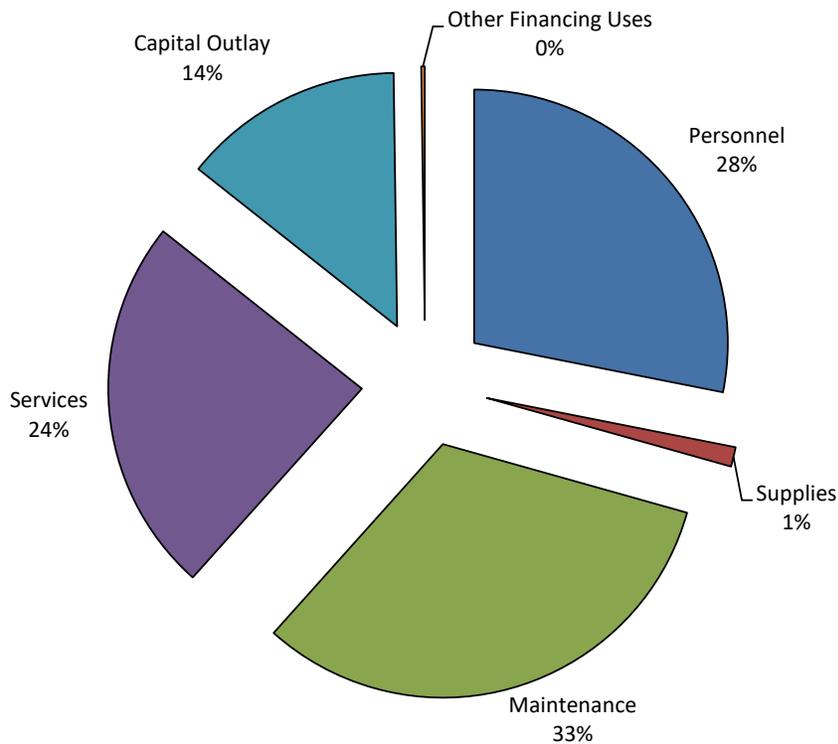
**045 - Information Technology Fund**  
**Revenues**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Charges for Service</b>					
5600 IT Services - General Fund	\$ 707,810	\$ 728,436	\$ 778,150	\$ 778,150	\$ 1,262,800
5610 IT Services - Utility Fund	24,790	25,314	25,400	25,400	41,200
<b>Total Charges for Service</b>	<b>732,600</b>	<b>753,750</b>	<b>803,550</b>	<b>803,550</b>	<b>1,304,000</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	38	1,988	100	14,200	14,200
6100 Other Income	-	48	-	-	-
<b>Total Miscellaneous Income</b>	<b>38</b>	<b>2,036</b>	<b>100</b>	<b>14,200</b>	<b>14,200</b>
<b>Information Technology Fund</b>	<b>\$ 732,638</b>	<b>\$ 755,786</b>	<b>\$ 803,650</b>	<b>\$ 817,750</b>	<b>\$ 1,318,200</b>

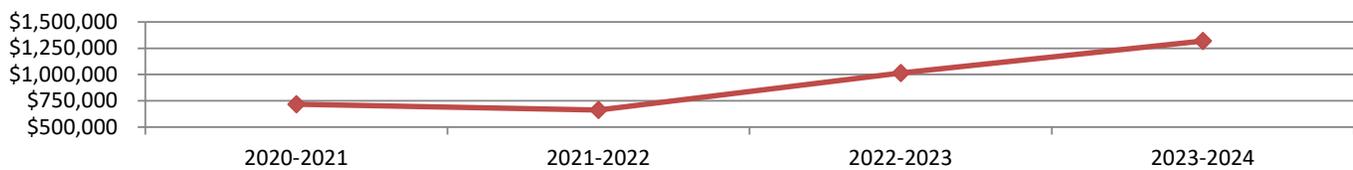
**Information Technology Fund  
Expense Summary**

Object	Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
0000	Personnel	\$ 360,041	\$ 311,120	\$ 349,813	\$ 347,549	\$ 370,785
1000	Supplies	33,805	23,661	18,200	15,927	16,473
2000	Maintenance	171,247	233,489	316,245	325,145	425,514
3000	Services	65,793	80,863	248,645	208,306	317,069
7000	Capital Outlay	87,777	7,348	111,150	111,150	186,200
8000	Other Financing Uses	-	5,800	5,800	5,800	2,900
<b>Information Technology Fund</b>		<b>\$ 718,663</b>	<b>\$ 662,282</b>	<b>\$ 1,049,853</b>	<b>\$ 1,013,877</b>	<b>\$ 1,318,941</b>

**FY 2023-2024 Expenses by Category**



**Expense Trend**



**045 - Information Technology  
Fund Expenses**

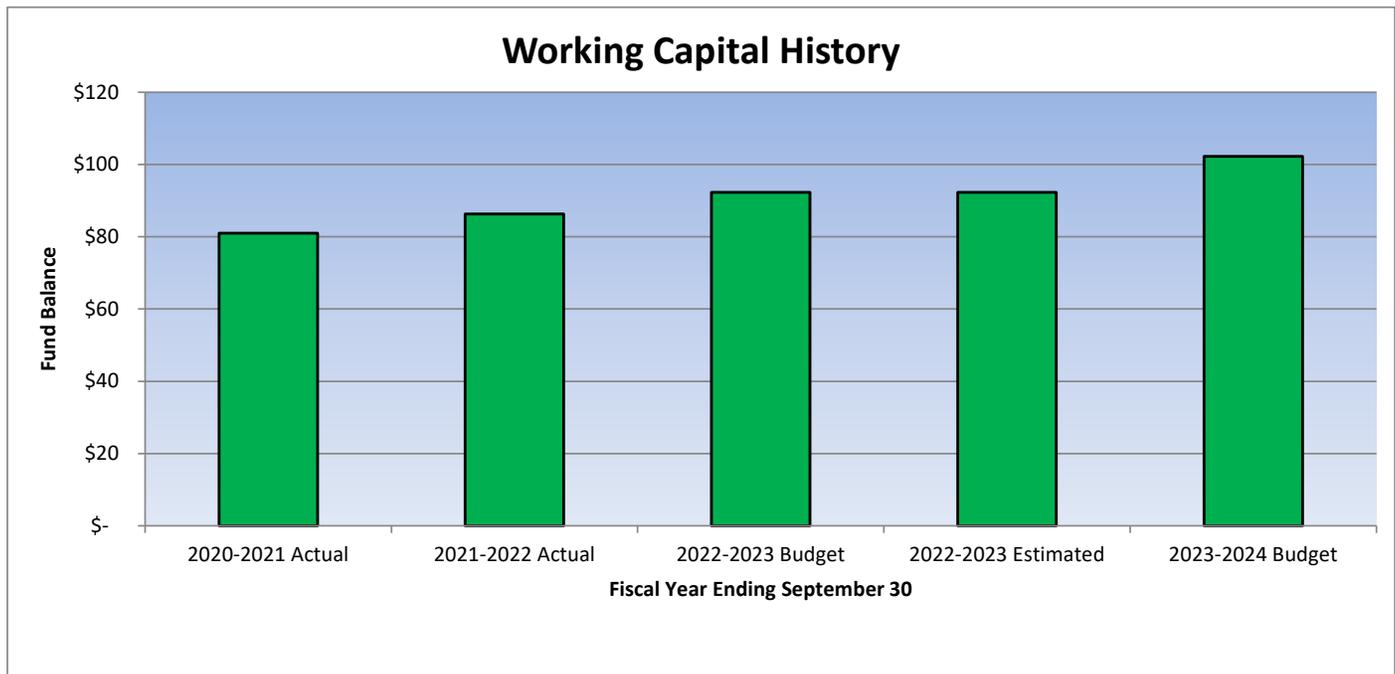
Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Personnel</b>					
0100 Salary & Wages	\$ 252,721	\$ 221,515	\$ 247,078	\$ 248,364	\$ 260,590
0150 Overtime	1,160	1,609	2,400	361	2,400
0200 Taxes	19,672	16,721	19,625	18,593	20,659
0250 Retirement	44,922	39,530	43,609	43,567	48,745
0300 Group Insurance	37,708	27,884	33,240	32,708	33,670
0310 W/C Insurance	754	646	723	410	810
0320 Disability Insurance	1,473	1,177	1,438	1,446	1,510
0900 Other Post-Employment Benefits	1,630	2,038	1,700	2,100	2,400
<b>Total Personnel</b>	<b>360,041</b>	<b>311,120</b>	<b>349,813</b>	<b>347,549</b>	<b>370,785</b>
<b>Supplies</b>					
1400 Office & Postage	7,464	11,270	10,100	8,100	7,100
1700 Small Tools & Equipment	26,234	12,245	7,500	7,500	8,700
1850 Uniform & Apparel	-	-	500	163	500
1900 Vehicle & Eqpt. Supplies	107	146	100	164	173
<b>Total Supplies</b>	<b>33,805</b>	<b>23,661</b>	<b>18,200</b>	<b>15,927</b>	<b>16,473</b>
<b>Maintenance</b>					
2200 Machine & Eqpt. Maintenance	24,034	22,562	33,695	23,695	1,500
2450 Vehicle Maintenance	272	533	300	200	1,160
2900 Service Contracts	146,941	210,394	282,250	301,250	422,854
<b>Total Maintenance</b>	<b>171,247</b>	<b>233,489</b>	<b>316,245</b>	<b>325,145</b>	<b>425,514</b>
<b>Services</b>					
3110 Communication	32,578	26,579	44,890	44,890	58,490
3130 Consultant / Prof. Services	15,739	29,555	65,300	45,300	94,600
3135 Website Development	7,210	7,571	8,400	8,400	8,400
3190 Dues, Subscriptions, Books	-	382	750	500	750
3310 General Insurance	2,337	2,006	2,205	2,116	2,829
3530 Professional Development	2,064	12,573	24,000	14,000	20,000
3860 Computer Replacement	5,864	2,199	103,100	93,100	132,000
<b>Total Services</b>	<b>65,793</b>	<b>80,863</b>	<b>248,645</b>	<b>208,306</b>	<b>317,069</b>
<b>Capital Outlay</b>					
7100 Computer System	87,777	7,348	103,900	103,900	186,200
7200 Machine & Equipment	-	-	7,250	7,250	-
<b>Total Capital Outlay</b>	<b>87,777</b>	<b>7,348</b>	<b>111,150</b>	<b>111,150</b>	<b>186,200</b>
<b>Other Financing Uses</b>					
8008 Transfer to Eqpt Repl Fund	-	5,800	5,800	5,800	2,900
<b>Total Other Financing Uses</b>	<b>-</b>	<b>5,800</b>	<b>5,800</b>	<b>5,800</b>	<b>2,900</b>
<b>Information Technology</b>	<b>\$ 718,663</b>	<b>\$ 662,282</b>	<b>\$ 1,049,853</b>	<b>\$ 1,013,877</b>	<b>\$ 1,318,941</b>



**Employee Benefits Trust Fund  
Overview / Working Capital**

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 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Budget Basis:</b>					
Revenues	\$ 2,351,228	\$ 2,524,142	\$ 2,637,398	\$ 2,771,950	\$ 2,821,950
Expenses	(2,351,223)	(2,524,136)	(2,637,388)	(2,771,940)	(2,821,950)
Excess (Deficiency of Revenues Over Expenditures	5	6	10	10	-
Working Capital, Beginning	81	86	92	92	102
GAAP Adjustment	-	-	-	-	-
Working Capital, Ending	<b>\$ 86</b>	<b>\$ 92</b>	<b>\$ 102</b>	<b>\$ 102</b>	<b>\$ 102</b>



**061 - Employee Benefits Trust Fund  
Revenues**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Charges for Service</b>					
5700 Trust Fund Services	\$ 2,351,223	\$ 2,524,136	\$ 2,637,388	\$ 2,771,940	\$ 2,821,950
<b>Total Charges for Service</b>	<b>2,351,223</b>	<b>2,524,136</b>	<b>2,637,388</b>	<b>2,771,940</b>	<b>2,821,950</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	5	6	10	10	-
<b>Total Miscellaneous Income</b>	<b>5</b>	<b>6</b>	<b>10</b>	<b>10</b>	<b>-</b>
<b>Employee Benefits Trust Fund</b>	<b>\$ 2,351,228</b>	<b>\$ 2,524,142</b>	<b>\$ 2,637,398</b>	<b>\$ 2,771,950</b>	<b>\$ 2,821,950</b>

**061 - Employee Benefits Trust Fund  
Expenses**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Services</b>					
3313 Employee Insurance Premiums	\$ 2,351,223	\$ 2,524,136	\$ 2,637,388	\$ 2,771,940	\$ 2,821,950
<b>Total Services</b>	<b>2,351,223</b>	<b>2,524,136</b>	<b>2,637,388</b>	<b>2,771,940</b>	<b>2,821,950</b>
<b>Employee Benefits Trust Fund</b>	<b>\$ 2,351,223</b>	<b>\$ 2,524,136</b>	<b>\$ 2,637,388</b>	<b>\$ 2,771,940</b>	<b>\$ 2,821,950</b>



## CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2024 – 2028

The FY 2024-28 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 2024-28 CAPITAL-RELATED EXPENDITURES

A total of \$41,577,206 is to be spent for capital-related items during FY 2023-24. Most of these expenditures (\$37,242,931) are directly related to the Capital Improvements Program. The remaining amount (\$4,334,275) can be attributed to routine capital expenditures.

<b>Capital Improvements Program (CIP)</b>	
Street Projects	\$20,835,750
Utility Projects	\$16,407,181
<b>Total CIP Expenditures</b>	<b>\$37,242,931</b>
<b>Routine Expenditures</b>	
General Fund	\$3,733,275
Utility Fund	\$601,000
<b>Total Routine Expenditures</b>	<b>\$4,334,275</b>
<b>Total Capital-Related Expenditures</b>	<b>\$41,577,206</b>

## CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2024 – 2028

### 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 is expected to begin in fiscal year 2024-2025. This is a joint venture between the City of Webster and TXDOT that will enhance mobility, provide an additional evacuation route, and spur economic development. The Flyway extension will provide connectivity to the Flyway development to State Highway 3.

### 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.

### 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 2024- 2028  
General Government Projects**

Project Type/ Project Summary	2024	2025	2026	2027	2028	Total
<b>Streets and Sidewalks</b>						
NASA Bypass Extension						
Phase 1 (League City Project)	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
Phase 2 (Webster Project)	15,335,750	-	-	-	-	15,335,750
NASA Parkway Improvements	-	-	-	-	-	-
Flyway Extension	-	2,191,725	-	-	-	2,191,725
Professional Park Overlay	-	-	800,000	-	-	800,000
<b>Total Streets and Sidewalks Projects</b>	<b>\$ 20,835,750</b>	<b>\$ 2,191,725</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,047,475</b>
<b>Facilities</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Facilities Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures for All Projects</b>	<b>\$ 20,835,750</b>	<b>\$ 2,191,725</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,047,475</b>
<b>Sources of Funding</b>						
	2024	2025	2026	2027	2028	Total
Bond Issues	\$ 9,417,716	-	-	-	-	\$ 9,417,716
Grants	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
General Fund Revenues	-	-	800,000	-	-	800,000
WEDC	-	2,191,725	-	-	-	2,191,725
Other Funding (TxDOT)	11,418,034	-	-	-	-	11,418,034
<b>Total Funding for All Projects</b>	<b>\$ 20,835,750</b>	<b>\$ 2,191,725</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,047,475</b>

**Adopted Capital Improvements Program**  
**Fiscal Years 2024 - 2028**  
**Utility Projects**

Project Type/ Project Summary	2024	2025	2026	2027	2028	Total
<b>Water</b>						
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	6,654,953	1,942,912	4,323,074	393,296	-	13,314,235
Water Distribution System Improvements						
Magnolia	-	451,500	-	-	-	451,500
Plumley	-	1,019,483	-	-	-	1,019,483
Texas Avenue South 12" WL*	-	-	-	-	530,300	530,300
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
<b>Total Water Projects</b>	<b>\$ 7,950,291</b>	<b>\$ 3,413,895</b>	<b>\$ 4,323,074</b>	<b>\$ 393,296</b>	<b>\$ 2,034,100</b>	<b>\$ 18,114,656</b>
<b>Wastewater</b>						
NASA Bypass Extension Wastewater						
Phase 2 - IH45 to FM 528 15" SL	\$ 540,500	\$ -	\$ -	\$ -	\$ -	\$ 540,500
WWTP Aeration & Electrical Improvements	7,360,000	-	-	-	-	7,360,000
Clarifier #1 Rehabilitation	220,000	880,000	-	-	-	1,100,000
Lift Station 14 Rehabilitation	-	317,205	2,363,795	-	-	2,681,000
Lift Station 14 Force Main	336,390	2,506,610	-	-	-	2,843,000
Southbound IH45 On Ramp 18" SL*	-	-	-	-	475,200	475,200
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
<b>Total Wastewater Projects</b>	<b>\$ 8,456,890</b>	<b>\$ 3,703,815</b>	<b>\$ 2,363,795</b>	<b>\$ -</b>	<b>\$ 2,260,300</b>	<b>\$ 16,784,800</b>
<b>Total Expenditures for All Projects</b>	<b>\$ 16,407,181</b>	<b>\$ 7,117,710</b>	<b>\$ 6,686,869</b>	<b>\$ 393,296</b>	<b>\$ 4,294,400</b>	<b>\$ 34,899,456</b>
<b>Sources of Funding</b>						
Bond Issues	\$ 12,368,919	\$ 5,329,522	\$ 6,686,869	\$ 393,296	\$ 2,838,890	\$ 27,617,496
Impact Fees	638,868	-	-	-	1,393,374	2,032,242
Utility Fund Revenues	556,390	1,788,188.00	-	-	62,136	2,406,714
WEDC	-	-	-	-	-	-
Other Funding (ARPA Funding for Contingencies)	2,843,004	-	-	-	-	2,843,004
TBD	-	-	-	-	-	-
<b>Total Funding for All Projects</b>	<b>\$ 16,407,181</b>	<b>\$ 7,117,710</b>	<b>\$ 6,686,869</b>	<b>\$ 393,296</b>	<b>\$ 4,294,400</b>	<b>\$ 34,899,456</b>

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

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2024 - 2028**

**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**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ 15,501,796	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2024	2025	2026	2027	2028
Bond Issuances	\$ 7,500,359	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding (TxDOT)	8,001,437	-	-	-	-

**Operations and Maintenance Costs**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ 15,501,796	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2024 - 2028**

**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**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ -	\$ -	\$ 2,191,725	\$ -	\$ -

**Sources of Funding Identified**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding (WEDC)	-	-	2,191,725	-	-

**Operations and Maintenance Costs**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ -	\$ -	\$ 2,191,725	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**General Government**

**Facilities**

**Public Works Equipment Shed**

**Project Description**

This project will construct a second equipment shed at the Public Works Service Center to protect equipment and material from the elements. Significant flatwork and storm drainage is included.

**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**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ 700,000	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2024	2025	2026	2027	2028
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	700,000	-	-	-
Other Funding (WEDC)	-	-	-	-	-

**Operations and Maintenance Costs**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ 700,000	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**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**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ 1,295,338	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Bond Issuances	\$ 844,563	\$ -	\$ -	\$ -	\$ -
Impact Fees	450,775	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ 1,295,338	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2024 - 2028**

**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           \$ 13,370,125**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ 6,710,843	\$ 1,942,912	\$ 4,323,074	\$ 393,296	\$ -

**Sources of Funding Identified**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Bond Issuances	\$ 6,710,843	\$ 1,942,912	\$ 4,323,074	\$ 393,296	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-
To Be Determined	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ 6,710,843	\$ 1,942,912	\$ 4,323,074	\$ 393,296	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**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**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 530,300

**Sources of Funding Identified**

	2024	2025	2026	2027	2028
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 372,420
Impact Fees	-	-	-	-	157,880
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 530,300

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**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**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ -	\$ 1,470,983	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	1,470,983	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ -	\$ 1,470,983	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2024 - 2028**

**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**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 544,900

**Sources of Funding Identified**

	2024	2025	2026	2027	2028
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 378,020
Impact Fees	-	-	-	-	166,880
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 544,900

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**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**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 646,300

**Sources of Funding Identified**

	2024	2025	2026	2027	2028
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 373,580
Impact Fees	-	-	-	-	272,720
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 646,300

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**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**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 312,600

**Sources of Funding Identified**

	2024	2025	2026	2027	2028
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 219,280
Impact Fees	-	-	-	-	93,320
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 312,600

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**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**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ 540,500	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Bond Issuances	\$ 352,407	\$ -	\$ -	\$ -	\$ -
Impact Fees	188,093	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ 540,500	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**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**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ 3,993,400	\$ -	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Bond Issuances	\$ 1,150,396	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding (ARPA)	2,843,004	-	-	-	-

**Operations and Maintenance Costs**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ 3,993,400	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**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**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ 475,200	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	2024	2025	2026	2027	2028
Bond Issuances	\$ -	\$ 285,120	\$ -	\$ -	\$ -
Impact Fees	-	190,080	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ 475,200	\$ -	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**Utility**

**Wastewater**

**Lift Station 14 Reconstruction**

**Project Description**

Lift Station 14 is in poor condition and too small to take on additional flows from Flyway. This project will provide a new lift station adjacent to the old one. Upon completion of the old station, it will be properly abandoned.

**Effect Upon Operations & Maintenance**

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

**Estimated Project Cost           \$   750,000**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ 362,935	\$ 2,363,178	\$ -	\$ -	\$ -

**Sources of Funding Identified**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Bond Issuances	\$ -	\$ 2,363,178	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	362,935	-	-	-	-
Other Funding (WEDC)	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ 362,935	\$ 2,363,178	\$ -	\$ -	\$ -

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2024 - 2028**

**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**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ -	\$ 336,390	\$ 2,506,610	\$ -	\$ -

**Sources of Funding Identified**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Bond Issuances	\$ -	\$ -	\$ 2,506,610	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	336,390	-	-	-
Other Funding (WEDC)	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ -	\$ 336,390	\$ 2,506,610	\$ -	\$ -

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**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**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 415,800

**Sources of Funding Identified**

	2024	2025	2026	2027	2028
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 249,480
Impact Fees	-	-	-	-	166,320
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 415,800

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**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**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 435,700

**Sources of Funding Identified**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 261,420
Impact Fees	-	-	-	-	174,280
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 435,700

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**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**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 549,000

**Sources of Funding Identified**

	2024	2025	2026	2027	2028
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 439,200
Impact Fees	-	-	-	-	109,800
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 549,000

**Capital Improvements Program  
Project Detail Sheet  
Fiscal Years 2024 - 2028**

**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**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 289,300

**Sources of Funding Identified**

	2024	2025	2026	2027	2028
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 260,370
Impact Fees	-	-	-	-	28,930
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 289,300

**Capital Improvements Program**  
**Project Detail Sheet**  
**Fiscal Years 2024 - 2028**

**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**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 95,300

**Sources of Funding Identified**

	2024	2025	2026	2027	2028
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	33,164
Operating Fund Revenues	-	-	-	-	62,136
Other Funding	-	-	-	-	-

**Operations and Maintenance Costs**

	2024	2025	2026	2027	2028
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 95,300

**FY 2023-24 Capital Expenditures**

**General Fund**

**PW Maintenance**

7050	Civic Center / Recreation Center - fire alarm	\$	<b>80,000</b>
7050	Civic Center / Recreation Center - fire suppression system		240,000
7050	Civic Center / Recreation Center - perimeter wall		100,000
7050	Civic Center - audiovisual upgrades		30,000
7050	Civic Center - lecture room window treatments and carpet replacement		20,000
7050	Civic Center - restroom partitions and countertops		20,000
7050	Civic Center - roof replacement / repair		500,000
7050	Recreation Center - windows, doors and exterior finishes		265,000
7050	Recreation Center - replace HVAC units		85,000
7050	Recreation Center - replace lights		50,000
			<b>\$ 1,390,000</b>

**General Fund - Capital Expenditures**

**\$ 1,390,000**

**FY 2023-24 Supplemental Requests**

**General Fund**

**CD Building**

7200	Iplan FM-Hydra Series smart table	\$	<b>14,500</b>
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**PW Admin**

1450	Office furniture (5 offices)	\$	<b>40,000</b>
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**PW Maintenance**

2050	City Hall kitchen remodel	\$	<b>60,000</b>
2050	City Hall lobby security improvements		70,000
2050	City Hall stairwell carpet		15,000
2050	Fire Station 1 electric room HVAC unit replacement		15,000
2050	Mechanic shop heaters		5,000
2050	Police Department server room HVAC unit replacement		20,000
7050	Animal shelter HVAC controls		20,000
7050	City Hall HVAC controls		320,000
7050	Fire department HVAC controls		95,000
7050	Police Department HVAC controls		128,000
7050	Police Department metal carport and storage		115,000
			<b>\$ 863,000</b>

**PW Parks**

2100	Green Acres Park sidewalk	\$	<b>20,000</b>
2100	Med Center Blvd & Bay Area Blvd tree replacement		300,000
2100	Texas Ave Park artificial turf		40,000
2100	Texas Ave Park ballfield light fixtures		350,000
2100	Texas Ave Park basketball court benches		8,000
2100	Texas Ave Park drainage Improvements		25,000
2100	Texas Ave Park dumpster enclosure		20,000
2100	Texas Ave Park wind screens		12,000
2100	Walnut Park track repair		30,000
3060	Tree trimming and removal		40,000
			<b>\$ 845,000</b>

**Police - Administration**

1450	Training room tables	\$	<b>6,500</b>
2900	Taser 10 contract		45,500
3440	SPIDR Tech platform		25,500
7050	Gym expansion		7,000
7050	Dispatch upgrades		35,000
7050	Water fountain / bottle station		11,000
7050	Refurbish jail booking area		30,000
7200	TI simulator upgrades		25,000
7200	Radar trailer (x2)		18,000
7200	Breaching door		10,000
			<b>\$ 213,500</b>

**Fire Operations**

1600	Specialized gym equipment	\$	<b>2,000</b>
1700	Bail-out kits		13,500
7200	Replacement MCTs (x4) and modems - front line apparatus		29,000
			<b>\$ 44,500</b>

**Fire Prevention**

7200	iPlan table	\$	<b>14,775</b>
7200	Computer tablets (x4)		7,000
			<b>\$ 21,775</b>

**Fire Administration**

7050	Bay door replacement	\$	<b>469,000</b>
7050	Public safety training tower facility		660,000
7150	Built-in workstations		15,000
			<b>\$ 1,144,000</b>

**General Fund - Supplemental Requests**

**\$ 3,186,275**

**FY 2023-24 Capital Expenses**

**Utility Fund**

**Wastewater**

3130	Engineering - Lift Station 14 force main	\$	<b>336,390</b>
3130	Engineering - Clarifier #1 rehabilitation		220,000
7050	Gas lines for generators from grants program		150,000
7050	City portion for local share of generator grants		75,000
			<b>\$ 781,390</b>

**Utility Fund - Capital Expenses**

**\$ 781,390**

**FY 2023-24 Supplemental Requests**

**Utility Fund**

**Water**

2100	Magnolia Water Plant drainage improvements	\$	<b>57,000</b>
2650	Blossom Street insertion valves		75,000
2650	Plumley Water Plant booster pump and motor replacement		200,000
3130	TCEQ lead and copper service line inventory		230,000
			<b>\$ 562,000</b>

**Wastewater**

2100	Fence replacement at Lift Stations 3, 4, 8 and 16	\$	<b>80,000</b>
2550	Control panel upgrades at Lift Stations 1, 8 and 12		90,000
2550	Wet well rehabilitation at Lift Stations 3 and 6		160,000
2550	SCADA improvements at 14 lift stations		140,000
2550	Wet well rehabilitation Waste Water Treatment Plant		180,000
2600	Bar screen replacement		75,000
			<b>\$ 725,000</b>

**Drainage**

7050	Public Works service center storm water pipe improvements	\$	<b>25,000</b>
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**Utility Fund - Supplemental Requests**

**\$ 1,312,000**

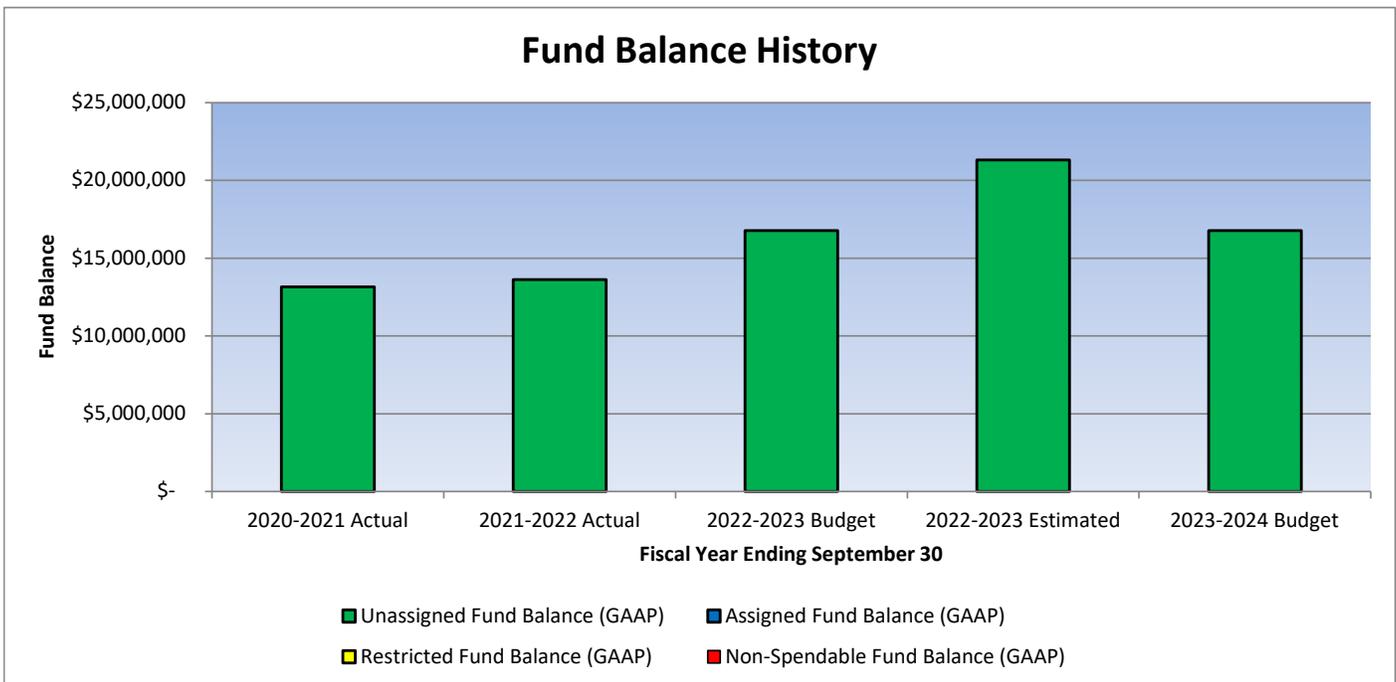
## **Webster Economic Development Corporation Overview**

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 2023-2024. 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 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Budget Basis:</b>					
Beginning Unassigned Fund Balance (GAAP)	\$ 10,006,070	\$ 13,153,951	\$ 13,634,622	\$ 13,634,622	\$ 21,327,518
Revenues	7,910,491	26,009,882	23,142,357	22,624,385	11,427,327
Expenditures	(4,762,610)	(25,529,211)	(19,991,107)	(14,931,489)	(15,973,922)
Net Increase / (Decrease) in Fund Balance	3,147,881	480,671	3,151,250	7,692,896	(4,546,595)
Ending Unassigned Fund Balance (Budget)	<b>\$ 13,153,951</b>	<b>\$ 13,634,622</b>	<b>\$ 16,785,872</b>	<b>\$ 21,327,518</b>	<b>\$ 16,780,923</b>



## 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 2022-2023

- Launched Flyway with recruitment of Great Wolf Lodge and Chicken N Pickle, increased Flyway’s footprint through land acquisition, and activated master plan by funding significant infrastructure design and construction activities
- Facilitated new commercial activity for Wycoff Development’s NASA Bypass Business Park and Edgewater Commercial
- Partnered with three property owners to pave the way for new I-45 connection, called “Fairway Drive”
- Activated Project Gateway “Shops at Baybrook” with Kimco Realty for new commercial development on former TxDOT tract, introducing zoning and placement on tax roll

### DIVISION GOALS AND ACTION ITEMS FOR FY 2023-2024

- 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 Flyway
- Goal:** Facilitate commercial development and redevelopment throughout City  
**Action Item:** Collaborate with investors, end-users, and property owners

<u>WORKLOAD MEASURES</u>	<u>2021-2022</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>2022-2023</u> <u>ESTIMATE</u>	<u>2023-2024</u> <u>BUDGET</u>
Number of business proposals generated	50	50	50	50
Number of business visitations	45	45	45	45

<u>PERFORMANCE MEASURES</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2022-2023</u>	<u>2023-2024</u>
Square feet developed for new or expanding businesses	650,000	400,000	415,000	900,100
Number of significant, active projects	3	3	3	3

**050 - WEDC Fund  
Revenues**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Franchise &amp; Local Taxes</b>					
2010 Sales Tax	\$ 5,103,992	\$ 5,421,980	\$ 5,607,788	\$ 5,730,419	\$ 5,845,027
<b>Total Franchise &amp; Local Taxes</b>	<b>5,103,992</b>	<b>5,421,980</b>	<b>5,607,788</b>	<b>5,730,419</b>	<b>5,845,027</b>
<b>Miscellaneous Income</b>					
6050 Interest Income	3,755	49,848	15,000	394,500	394,500
6100 Other Income	-	9,973	-	-	-
<b>Total Miscellaneous Income</b>	<b>3,755</b>	<b>59,821</b>	<b>15,000</b>	<b>394,500</b>	<b>394,500</b>
<b>WEDC</b>	<b>\$ 5,107,747</b>	<b>\$ 5,481,801</b>	<b>\$ 5,622,788</b>	<b>\$ 6,124,919</b>	<b>\$ 6,239,527</b>

**050 - WEDC Fund  
Expenditures**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Supplies</b>					
1400 Office & Postage	\$ 175	\$ 231	\$ 1,700	\$ 1,000	\$ 2,000
1700 Small Tools & Equipment	-	-	1,400	1,000	1,400
<b>Total Supplies</b>	<b>175</b>	<b>231</b>	<b>3,100</b>	<b>2,000</b>	<b>3,400</b>
<b>Maintenance</b>					
2100 Property Maintenance	1,250	13,530	35,000	13,170	35,000
<b>Total Maintenance</b>	<b>1,250</b>	<b>13,530</b>	<b>35,000</b>	<b>13,170</b>	<b>35,000</b>
<b>Services</b>					
3030 Attorney	10,974	21,953	100,000	100,000	100,000
3050 Auditor	4,995	9,591	7,533	7,533	7,535
3055 Business Development	4,001	4,437	15,000	12,500	15,000
3130 Prof. Svcs/Consultant	229,498	195,847	100,000	70,000	100,000
3190 Dues, Subscrip, Digital Subscriptioi	31,787	16,792	18,500	17,358	18,500
3310 General Insurance	11,940	12,968	14,265	13,692	5,088
3490 Printing	27	455	3,000	500	3,000
3530 Professional Development	-	-	2,000	500	2,000
3570 Publications	4,180	12,810	36,000	12,000	36,000
3590 Public Relations	7,388	2,324	8,000	8,000	8,000
3670 Street Lights	25,594	-	-	-	-
3795 Econ. Development Initiatives	849,705	295,143	906,270	675,880	616,510
<b>Total Services</b>	<b>1,180,089</b>	<b>572,320</b>	<b>1,210,568</b>	<b>917,963</b>	<b>911,633</b>
<b>Other Financing Uses</b>					
8001 Transfer to General Fund	700,000	700,000	930,000	930,000	930,000
8007 Transfer to Debt Service Fund	330,030	-	-	-	-
8052 Transfer to WEDC Projects Fund	-	-	5,000,000	5,000,000	-
8057 Transfer to WEDC Debt Svc Fund	960,450	713,094	2,292,439	2,292,439	2,073,889
<b>Total Other Financing Uses</b>	<b>1,990,480</b>	<b>1,413,094</b>	<b>8,222,439</b>	<b>8,222,439</b>	<b>3,003,889</b>
<b>Capital Projects</b>					
9021 Land Acquisition - GWL	974,022	-	-	-	-
<b>Total Capital Projects</b>	<b>974,022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WEDC</b>	<b>\$ 4,146,017</b>	<b>\$ 1,999,175</b>	<b>\$ 9,471,107</b>	<b>\$ 9,155,572</b>	<b>\$ 3,953,922</b>

**052 - WEDC Project Fund  
Revenues**

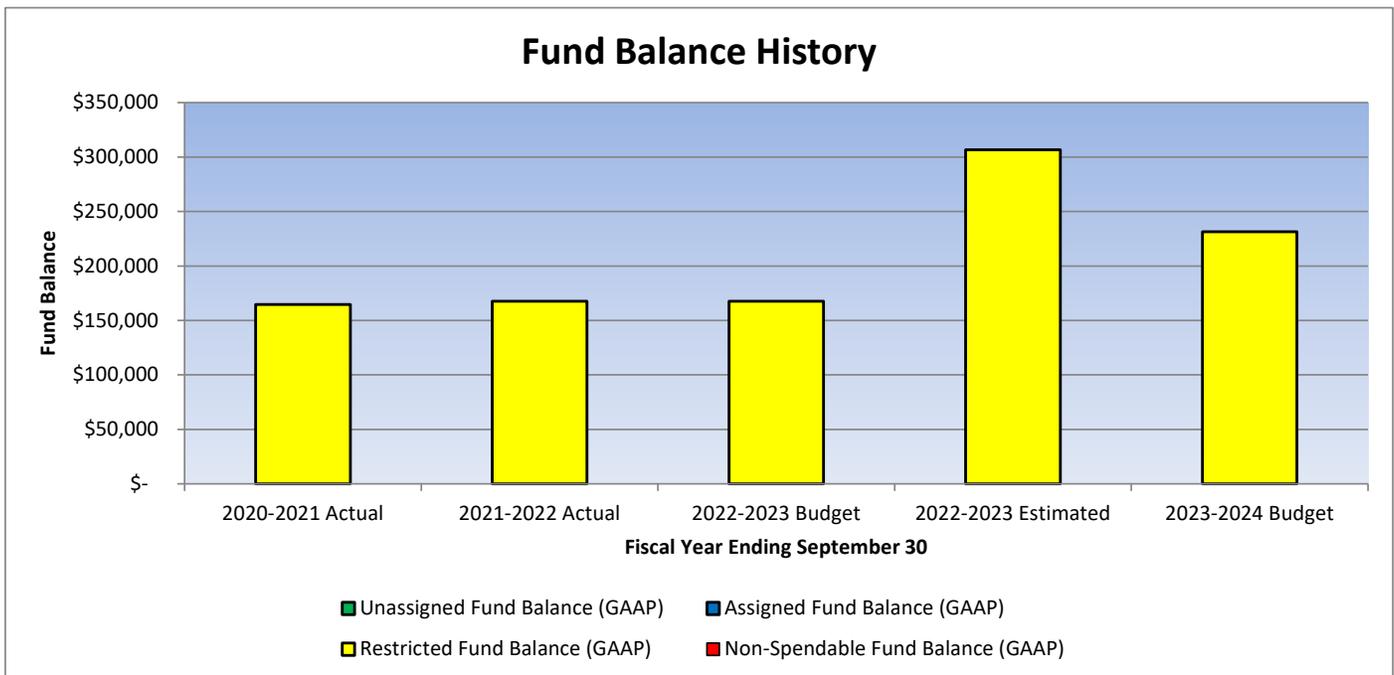
Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Miscellaneous Income</b>					
6000 Land Sales	\$ -	\$ -	\$ 10,000,000	\$ 8,809,097	\$ 5,000,000
6050 Interest Income	2,017	37,519	17,000	187,800	187,800
8300 Bond Proceeds	-	19,820,000	-	-	-
8331 Bond Premium	-	670,562	-	-	-
<b>Total Miscellaneous Income</b>	<b>2,017</b>	<b>20,528,081</b>	<b>10,017,000</b>	<b>8,996,897</b>	<b>5,187,800</b>
<b>Other Financing Sources</b>					
8211 Transfer from HOT Fund	-	-	2,502,569	2,502,569	-
8250 Transfer from Fund 50	-	-	5,000,000	5,000,000	-
8255 Transfer from Fund 55	2,800,727	-	-	-	-
<b>Total Other Financing Sources</b>	<b>2,800,727</b>	<b>-</b>	<b>7,502,569</b>	<b>7,502,569</b>	<b>-</b>
<b>WEDC Projects</b>	<b>\$ 2,802,744</b>	<b>\$ 20,528,081</b>	<b>\$ 17,519,569</b>	<b>\$ 16,499,466</b>	<b>\$ 5,187,800</b>

**052 - WEDC Project Fund  
Expenditures**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Services</b>					
3030 Attorney	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
3130 Consultant / Prof. Services	-	-	100,000	-	100,000
3670 Street Lights	-	-	20,000	-	20,000
3800 Econ. Development Promotions	-	-	100,000	-	100,000
<b>Total Services</b>	<b>-</b>	<b>-</b>	<b>420,000</b>	<b>-</b>	<b>420,000</b>
<b>Other Financing Uses</b>					
5120 Bond Issuance Cost	-	488,287	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>488,287</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Projects</b>					
9100 Economic Development Initiatives	616,593	3,043,947	100,000	-	100,000
9200 Flyway Engineering	-	-	2,000,000	1,828,302	1,500,000
9300 Flyway Construction	-	-	8,000,000	3,947,615	10,000,000
9400 Land Purchase	-	19,997,802	-	-	-
<b>Total Capital Projects</b>	<b>616,593</b>	<b>23,041,749</b>	<b>10,100,000</b>	<b>5,775,917</b>	<b>11,600,000</b>
<b>WEDC Projects</b>	<b>\$ 616,593</b>	<b>\$ 23,530,036</b>	<b>\$ 10,520,000</b>	<b>\$ 5,775,917</b>	<b>\$ 12,020,000</b>

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

Fiscal Year Ending September 30	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Budget 2023-2024
<b>Budget Basis:</b>					
Beginning Restricted Fund Balance (GAAP)	\$ 164,251	\$ 164,709	\$ 167,613	\$ 167,613	\$ 306,633
Revenues	960,502	715,398	2,292,514	2,324,764	2,106,214
Expenditures	(960,044)	(712,494)	(2,292,439)	(2,185,744)	(2,181,394)
Net Increase / (Decrease) in Fund Balance	458	2,904	75	139,020	(75,180)
Ending Restricted Fund Balance (Budget)	<b>\$ 164,709</b>	<b>\$ 167,613</b>	<b>\$ 167,688</b>	<b>\$ 306,633</b>	<b>\$ 231,453</b>



**057 - WEDC Debt Service Fund  
Revenues**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Miscellaneous Income</b>					
6050 Interest Income	\$ 52	\$ 2,304	\$ 75	\$ 32,325	\$ 32,325
<b>Total Miscellaneous Income</b>	<b>52</b>	<b>2,304</b>	<b>75</b>	<b>32,325</b>	<b>32,325</b>
<b>Other Financing Sources</b>					
8100 Operating Transfers In	960,450	713,094	2,292,439	2,292,439	2,073,889
<b>Total Other Financing Sources</b>	<b>960,450</b>	<b>713,094</b>	<b>2,292,439</b>	<b>2,292,439</b>	<b>2,073,889</b>
<b>WEDC Debt Service</b>	<b>\$ 960,502</b>	<b>\$ 715,398</b>	<b>\$ 2,292,514</b>	<b>\$ 2,324,764</b>	<b>\$ 2,106,214</b>

**057 - WEDC Debt Service Fund  
Expenditures**

Object Description	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
<b>Services</b>					
3080 Financial	\$ 600	\$ 400	\$ 1,600	\$ 2,950	\$ 1,600
<b>Total Services</b>	<b>600</b>	<b>400</b>	<b>1,600</b>	<b>2,950</b>	<b>1,600</b>
<b>Debt Service</b>					
5014 Principal - 2015 S/T Rev Ref	480,000	-	-	-	
5017 Principal - 2017 S/T Rev	155,000	405,000	425,000	425,000	445,000
5018 Principal - 2022 S/T Rev	-	-	640,000	635,000	665,000
5514 Interest - 2015 S/T Rev Ref	9,600	-	-		
5517 Interest - 2017 S/T Rev	314,844	307,094	286,844	286,844	265,594
5518 Interest - 2022 S/T Rev	-	-	938,995	835,950	804,200
<b>Total Debt Service</b>	<b>959,444</b>	<b>712,094</b>	<b>2,290,839</b>	<b>2,182,794</b>	<b>2,179,794</b>
<b>WEDC Debt Service</b>	<b>\$ 960,044</b>	<b>\$ 712,494</b>	<b>\$ 2,292,439</b>	<b>\$ 2,185,744</b>	<b>\$ 2,181,394</b>

## WEDC Debt Service Fund

### Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2023				\$ 26,510,000
2023-2024	2,179,794	1,110,000	1,069,794	25,400,000
2024-2025	2,184,294	1,170,000	1,014,294	24,230,000
2025-2026	2,185,494	1,225,000	960,494	23,005,000
2026-2027	2,184,144	1,280,000	904,144	21,725,000
2027-2028	2,185,244	1,340,000	845,244	20,385,000
2028-2029	2,183,844	1,395,000	788,844	18,990,000
2029-2030	2,178,494	1,440,000	738,494	17,550,000
2030-2031	2,180,094	1,495,000	685,094	16,055,000
2031-2032	2,179,644	1,550,000	629,644	14,505,000
2032-2033	2,176,363	1,605,000	571,363	12,900,000
2033-2034	2,180,238	1,670,000	510,238	11,230,000
2034-2035	2,180,838	1,735,000	445,838	9,495,000
2035-2036	2,178,088	1,800,000	378,088	7,695,000
2036-2037	1,467,800	1,160,000	307,800	6,535,000
2037-2038	1,466,400	1,205,000	261,400	5,330,000
2038-2039	1,468,200	1,255,000	213,200	4,075,000
2039-2040	1,468,000	1,305,000	163,000	2,770,000
2040-2041	1,470,800	1,360,000	110,800	1,410,000
2041-2042	1,466,400	1,410,000	56,400	-
<b>Grand Total</b>	<b><u>\$ 37,164,173</u></b>	<b><u>\$ 26,510,000</u></b>	<b><u>\$ 10,654,173</u></b>	<b><u>\$ -</u></b>

*\*Note: The FY 22-23 budget book included a preliminary debt service payment schedule for the 2022 series bonds. The numbers above reflect the schedule as shown in the final closing memorandum.*

## WEDC Debt Service Fund

### WEDC Sales Tax Revenue Bonds, Series 2022

Bond Amount	\$19,820,000
Date of Issue	9/15/2022
Interest Rate	4.00 - 5.00%
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
9/30/2023				\$ 19,185,000
2023-2024	1,469,200	665,000	804,200	18,520,000
2024-2025	1,470,950	700,000	770,950	17,820,000
2025-2026	1,470,950	735,000	735,950	17,085,000
2026-2027	1,469,200	770,000	699,200	16,315,000
2027-2028	1,470,700	810,000	660,700	15,505,000
2028-2029	1,470,200	850,000	620,200	14,655,000
2029-2030	1,466,200	880,000	586,200	13,775,000
2030-2031	1,466,000	915,000	551,000	12,860,000
2031-2032	1,469,400	955,000	514,400	11,905,000
2032-2033	1,466,200	990,000	476,200	10,915,000
2033-2034	1,466,600	1,030,000	436,600	9,885,000
2034-2035	1,470,400	1,075,000	395,400	8,810,000
2035-2036	1,467,400	1,115,000	352,400	7,695,000
2036-2037	1,467,800	1,160,000	307,800	6,535,000
2037-2038	1,466,400	1,205,000	261,400	5,330,000
2038-2039	1,468,200	1,255,000	213,200	4,075,000
2039-2040	1,468,000	1,305,000	163,000	2,770,000
2040-2041	1,470,800	1,360,000	110,800	1,410,000
2041-2042	1,466,400	1,410,000	56,400	-
<b>Total</b>	<b>\$ 27,901,000</b>	<b>\$ 19,185,000</b>	<b>\$ 8,716,000</b>	<b>\$ -</b>

*\*Note: The FY 22-23 budget book included a preliminary debt service payment schedule for the 2022 series bonds. The numbers above reflect the schedule as shown in the final closing memorandum.*

## 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.

	Payment	Principal	Interest	Principal Balance
9/30/2023				\$ 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	-
<b>Total</b>	<b>\$ 9,263,173</b>	<b>\$ 7,325,000</b>	<b>\$ 1,938,173</b>	<b>\$ -</b>



**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	Franchise fees remitted to the City for the use of City easements and right of ways
2120	Franchise Fee - Cable	Franchise fees remitted to the City for the use of City easements and right of ways
2150	HB 1777 Telecommunications	Franchise fees remitted to the City for the use of City easements and right of ways
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	Fees charged for a third party's use of a City tower
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	Annual permit for ambulance operators
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
4350	Local Building Security Fund	Fees collected in municipal court to be used for court security
4400	Local Truancy Prevention Fund	Fees collected in municipal court to fund expenses relating to the employment of a juvenile case manager
4450	Local Court Technology Fund	Fees collected in municipal court to be used for court technology
4500	Local Municipal Jury Fund	Fees collected in municipal court to fund juror reimbursements and otherwise finance jury services

**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
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	Charges for City water service
5120	Water - Commercial Revenue	Charges for City water service
5130	Water - Other Revenue	Other minimal water income not otherwise classified
5150	Wastewater - Residential Revenue	Charges for City wastewater service
5160	Wastewater - Apartment Revenue	Charges for City wastewater service
5170	Wastewater - Commercial Revenue	Charges for City wastewater service
5180	Wastewater - Other Revenue	Other minimal wastewater income not otherwise classified
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	Charges for City drainage fees
5420	Drainage - Non-residential	Charges for City drainage fees
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
5700	Trust Fund Services	Clearing account used for paying the insurance premiums for the employee and their dependents

**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
6070	Unrealized gain/loss	Increase or decrease in the paper value of various city investments
6100	Other Income	Other minimal income not otherwise classified
6120	Insurance Reimbursements	Proceeds received from insurance claims
6125	Opioid Settlement	Proceeds received from opioid settlements that can only be spent under strict guidance
6150	Sale of City Assets	Proceeds received from the sale of City property
6160	Gain - Disposal of assets	Proceeds received from the sale of an asset that are greater than the book value of the asset
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)**

7000	ARRA TDEM Grant Funds	Grant funds received for the American Rescue Recovery Act
7010	State Grant	Grant funds received from the state of Texas
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
7200	Federal - HMGP Grant	Grant funds received for Hazard Mitigation

**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
8135	Transfer from Utility Debt Svc Rsrv	Transfer from Utility Debt Service Reserve 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
8250	Transfer from Fund 50	Transfer from Webster Economic Development Corporation
8255	Transfer from Fund 55	Transfer from WEDC 2017 Sales Tax Revenue Bond 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
0750	Contract Personnel	Costs for temporary personnel
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
3055	Business Development	Costs associated with developing business relationships within the City
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, arbitration 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
3313	Employee Insurance Premiums	Costs related to the employee and dependent insurance premiums
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
3795	Economic Development Initiatives	Costs such as incentives or rebates paid according to economic development agreements
3796	HOT Initiatives	Costs related to enhancing or promoting tourism within the City
3797	PEG Channel Initiatives	Costs for capital expenditures that finance the day-to-day operations of a public access channel
3800	Economic Development Promotions	Costs associated with advertising or signage that enhance or promote economic development
3830	Equipment Replacement	Contributions to Equipment Replacement Fund for the purchase of vehicles and heavy equipment
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
3906	Police VEST Grant	Costs associated with spending funds received from the Police VEST Grant
3910	Police Federal Expense	Costs associated with law enforcement purposes and spent under strict guidance
3915	Police LEOSE Expense	Costs associated with expenses made using LEOSE funds received from the State
3920	Police State Ch59 Expense	Costs associated with expenses made using seized funds

**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)**

7000	Hazard Mitigation Grant Program	Costs associated with using funds received from the Hazard Mitigation Grant Program
7020	American Rescue Plan Act ARRA	Costs associated with using funds received from the American Rescue Plan Act
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
9100	Economic Development Initiatives	Incentives paid to developers
9200	Engineering	Engineering costs associated with City projects
9300	Flyway Construction	Costs associated with the development of the Flyway entertainment district
9400	Land Purchase	Land purchased by the WEDC

**Transfers (8000)**

8000	Operating Transfer Out	Transfer of funds from one fund to another fund
8001	Transfer to General Fund	Transfer of funds to the General Fund
8003	Transfer to Utility I&S Fund	Transfer of funds for the purpose of paying the City's utility debt, primarily revenue bonds
8007	Transfer to Debt Service Fund	Transfer of funds for the purpose of paying principal and interest for debt issued by the City
8008	Transfer to Equipment Repl Fund	Transfer to fund the future replacement of worn out or obsolete vehicles and heavy equipment
8015	Transfer to Construction Fund	Transfer of funds for the purpose of funding construction projects
8035	Transfer to Debt Svc Rsrv Fund	Transfer of funds to be held for the 42" water line project prior to the issuance of debt
8042	Transfer to Grant Fund	Transfer of funds to the Grant Fund
8052	Transfer to WEDC Project Fund	Transfer of funds to the WEDC Project Fund
8057	Transfer to WEDC Debt Svc Fund	Transfer of funds for the purpose of paying principal and interest for debt issued by the City

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

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Tax Year	2017	2018	2019	2020	2021	2022
Tax Rate <sup>1</sup>	0.31725	0.34794	0.36200	0.37357	0.39334	0.36475
Total Tax Levy and Adjustments	6,312,861	7,063,318	7,944,463	8,585,874	9,225,188	9,888,825
Collections within the Fiscal Year of the Levy <sup>2</sup>	6,342,680	7,087,461	8,013,501	8,695,181	9,295,978	9,803,928
Collections as Percentage of Current Levy and Adjustments	100.47%	100.34%	100.87%	101.27%	100.77%	99.14%
Outstanding Delinquent Taxes	4,810	92,298	7,741	15,914	17,654	84,897
O/S Delinquent Taxes as Percentage of Current Levy and Adjustments	0.08%	1.31%	0.10%	0.19%	0.19%	0.86%
Collections in Subsequent Years	(34,630)	(116,441)	(76,779)	(125,220)	(88,444)	-
Total Collections to Date	6,308,050	6,971,020	7,936,722	8,569,961	9,207,534	9,803,928
Total Collections as Percentage of Total Tax Levy and Adjustments	99.92%	98.69%	99.90%	99.81%	99.81%	99.14%

Notes

<sup>1</sup> Tax rates are per \$100 of assessed value.

<sup>2</sup> 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	2023 Rank	2023-24 Assessed Value <sup>1</sup>	% of Assessed Value	2014 Rank	2014-15 Assessed Value <sup>1</sup>	% of Assessed Value
Clear Lake Regional Med Ctr	Hospital	1	\$ 213,511,792	6.9%	1	\$ 112,229,844	7.2%
HC200 Blossom Street LLC	Hospital	2	121,242,661	3.9%			
BR Everwood DST	Apartments	3	74,941,695	2.4%			
Exxon Mobil Corp	Utility	4	73,442,895	2.4%			
CHCA Clear Lake LP	Hospital	5	64,283,083	2.1%			
BR Edgewater DST	Apartments	6	58,463,110	1.9%			
Palomar Apartments LLC	Apartments	7	58,437,191	1.9%			
S2 Hidden Lake LP	Apartments	8	57,999,386	1.9%			
Marquis Clear Lake Apartments LP	Apartments	9	55,655,718	1.8%	4	32,150,000	2.1%
American Furniture Warehouse Co	Retail	10	51,687,111	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%
<b>Subtotal</b>			<b>\$ 829,664,642</b>	<b>26.7%</b>		<b>\$ 356,693,009</b>	<b>22.8%</b>
Other Taxpayers			2,279,975,195	73.3%		1,207,289,597	77.2%
<b>Total</b>			<b>\$ 3,109,639,837</b>	<b>100.0%</b>		<b>\$ 1,563,982,606</b>	<b>100.0%</b>

Source: Harris County Tax Assessor-Collector

Notes

<sup>1</sup> Values taken from Certified Tax Roll

**Sales Tax Revenue Payers by Industry**  
**(Dollars are in Millions)**

Sales Tax Remitter	Fiscal Year 2022				Fiscal Year 2013			
	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	% of Total	Tax Liability	% of Total
Agricultural, Forestry, Fishing and Hunting	4	0.06%	\$ 0.00	0.00%	2	0.05%	\$ 0.00	0.00%
Mining, Quarrying, and Oil and Gas Extraction	7	0.10%	0.02	0.10%	5	0.13%	0.01	0.08%
Utilities	43	0.63%	0.42	1.88%	48	1.27%	0.38	2.60%
Construction	394	5.75%	0.90	4.07%	297	7.83%	0.24	1.69%
Manufacturing	974	14.22%	1.11	4.98%	547	14.42%	0.62	4.28%
Wholesale Trade	1134	16.55%	1.35	6.09%	723	19.06%	1.82	12.61%
Retail Trade	2014	29.40%	10.62	47.83%	767	20.22%	6.40	44.29%
Transportation and Warehousing	30	0.44%	0.42	1.88%	18	0.47%	0.06	0.38%
Information	650	9.49%	0.77	3.48%	311	8.20%	0.77	5.33%
Finance and Insurance	108	1.58%	0.06	0.29%	99	2.61%	0.06	0.41%
Real Estate and Rental and Leasing	159	2.32%	0.30	1.37%	124	3.27%	0.13	0.89%
Professional, Scientific, and Technical Services	525	7.66%	0.39	1.77%	245	6.46%	0.24	1.67%
Management of Companies and Enterprises	7	0.10%	0.00	0.00%	9	0.24%	0.02	0.16%
Administrative and Support and Waste Management and Remediation Services	273	3.99%	0.68	3.08%	246	6.48%	0.32	2.19%
Educational Services	47	0.69%	0.01	0.06%	19	0.50%	0.00	0.02%
Health Care and Social Assistance	39	0.57%	0.18	0.82%	24	0.63%	0.27	1.84%
Arts, Entertainment, and Recreation	25	0.36%	0.45	2.02%	18	0.47%	0.18	1.21%
Accommodation and Food Services	140	2.04%	4.02	18.10%	108	2.85%	2.56	17.71%
Other Services (Except Public Administration)	172	2.51%	0.45	2.01%	111	2.93%	0.31	2.17%
Public Administration	4	0.06%	0.01	0.03%	9	0.24%	0.03	0.21%
Undefined	101	1.47%	0.03	0.13%	64	1.69%	0.04	0.24%
<b>Total</b>	<b>6850</b>	<b>100.00%</b>	<b>\$ 22.21</b>	<b>100.00%</b>	<b>3794</b>	<b>100.00%</b>	<b>\$ 14.45</b>	<b>100.00%</b>

Source: State Comptroller

Notes: Due to confidentiality issues, the names of the largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the sales tax revenue.

## Demographics

Land size 6.64 sq. miles  
 Webster population est. 11,716  
 Number of households 6,065  
 Population by age

Under 14 years	20%
15-20 years	9%
21-44 years	43%
45-64 years	19%
65 years and over	9%

Median age - 31.6  
 Average household size - 2.07  
 2023 est annual household income - \$68,063

## 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 2023-24 assessed  
 property value totals: \$ 3,110,030,112  
 2023-24 net taxable value: \$ 3,109,639,837

Projected FY 2022-23 sales  
 tax revenue: \$ 22,809,654

Projected FY 2023-24 sales  
 tax revenue: \$ 23,265,847

Adopted 2023 City property  
 tax rate: \$ 0.33394

8.25% total sales tax rate  
 6.25% State  
 2.00% City

## Major Employers

Academy Sports & Outdoors  
 American Furniture Warehouse  
 ARI-Armaturen  
 Clear Creek Independent School District  
 Costco  
 HCA Houston Healthcare Clear Lake  
 Houston Physicians' Hospital  
 KBR  
 Kindred Hospital  
 Leidos  
 Olympus  
 PAM Rehabilitation Hospital of Clear Lake  
 Pappa's Restaurant Group  
 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 Independent School District  
 Website: [www.ccisd.net](http://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
<b>Webster</b>	<b>93.9</b>
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
<b>Webster</b>	<b>22.8</b>
Galveston	20.6

## Climate

	<b>Webster</b>	<b>U.S</b>
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, Halloween celebration

## Glossary of Terms

<b>Account</b>	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance, or fund balance.
<b>Account Groups</b>	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.
<b>Account Number</b>	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.
<b>Accounts Payable</b>	A short-term liability account reflecting amounts owed to vendors for goods and services received by the city.
<b>Accrual Basis of Accounting</b>	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).
<b>Ad-valorem Taxes</b>	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.
<b>Amortization</b>	The process of extinguishing a long-term obligation through a series of scheduled payments over a period of time.
<b>Appropriation</b>	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.
<b>Assessed Valuation</b>	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.
<b>Asset</b>	Property owned by the city government that has monetary value.
<b>Audit</b>	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.
<b>Balanced Budget</b>	The status of a budget whereby expected resources, including the use of accumulated reserves, exceed or are equal to anticipated expenditures.
<b>Bonded Debt</b>	That portion of indebtedness represented by outstanding bonds.
<b>Bonds, General Obligation</b>	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.
<b>Bonds Issued</b>	Bonds sold.
<b>Budget (Operating)</b>	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.

<b>Budget Calendar</b>	A schedule of key dates which the City Council follows in preparation and adoption of the budget.
<b>Budget Message</b>	A general discussion of the proposed budget, as presented in writing by the City Manager, addressed towards the Mayor, City Council, and citizens.
<b>Budget Ordinance</b>	The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.
<b>Capital Assets</b>	Assets of significant value (over \$5,000) having a useful life of several years.
<b>Capital Budget</b>	A plan of proposed capital outlays and the means for financing them. Usually enacted as part of the complete annual budget.
<b>Capital Improvements Program</b>	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.
<b>Capital Outlay</b>	Expenditures which result in the acquisition or addition of capital assets.
<b>Capital Projects Funds</b>	Established to account for all resources, bond proceeds and construction grants, which are used for the acquisition of capital facilities infrastructure.
<b>Cash Basis</b>	A type of accounting in which transactions are recognized typically when cash changes hands.
<b>Central Appraisal District (CAD)</b>	CAD is charged with the responsibility for establishing a consistent property value used by all taxing jurisdictions to levy taxes.
<b>Chart of Accounts</b>	The classification system used by a city to organize the accounting for various funds.
<b>Compensated Absences</b>	Recorded non-worked benefit hours that will be paid (e.g., vacation, sick, holidays and compensatory time earned).
<b>Contingency</b>	A budgetary reserve set aside for emergencies or unforeseen expenditures.
<b>Customer Deposits</b>	Deposits made by customers as a prerequisite to receiving utility services. Recorded as a liability.
<b>Debt</b>	An obligation resulting from borrowing money or from purchasing goods or services.
<b>Debt Limit</b>	The maximum amount of gross or net debt legally permitted.
<b>Debt Service</b>	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.
<b>Debt Service Fund</b>	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.
<b>Depreciation</b>	(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.

<b>Distinguished Budget Presentation Award Program</b>	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.
<b>Division</b>	The basic organizational unit of the city which is functionally unique in its delivery of services.
<b>Encumbrances</b>	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.
<b>Enterprise Fund</b>	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.
<b>Expenditures</b>	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.
<b>Expenses</b>	Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges that are presumed to benefit the current fiscal period.
<b>Financial Advisor</b>	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.
<b>Fiscal Policy</b>	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.
<b>Fiscal Year (FY)</b>	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.
<b>Fixed Charges</b>	Expenses (the amount of which is more or less fixed). Examples are interest, insurance, and contributions to pension funds.
<b>Franchise Fee</b>	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).
<b>Full Faith and Credit</b>	A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).
<b>Full-Time Equivalent (FTE)</b>	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.
<b>Function</b>	A group of related activities aimed at accomplishing a major service or regulatory program for which the city is responsible (e.g., Public Safety).

<b>Fund</b>	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).
<b>Fund Balance</b>	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.
<b>Fund Balance (Non-spendable)</b>	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).
<b>Fund Balance (Spendable)</b>	<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>
<b>GAAP</b>	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.
<b>General Fund</b>	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.
<b>General Obligation Bonds</b>	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.
<b>Governmental Fund</b>	The broadest category of fund types which includes those funds that are used to account for tax-supported (governmental) activities.
<b>Grant</b>	A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

<b>Impact Fees</b>	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.
<b>Income</b>	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."
<b>Internal Control</b>	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.
<b>Internal Service Fund</b>	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.
<b>Investments</b>	Securities held for the purpose of income generation in the form of interest or dividends.
<b>Levy (noun)</b>	The total amount of taxes imposed by the city, usually refers to property taxes.
<b>Levy (verb)</b>	To impose taxes.
<b>Maturities</b>	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
<b>Modified Accrual, Basis of Accounting</b>	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.
<b>Non-Operating Income</b>	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.
<b>Operating Expenses</b>	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.
<b>Ordinance</b>	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.

<b>Purchase Order (PO)</b>	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.
<b>Rating</b>	An independent evaluation to determining the credit-worthiness of the city. The City has received an “AA+” rating from Standard & Poor’s.
<b>Reserve</b>	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.
<b>Resolution</b>	A special or temporary order of the city that does not carry the full legal force of an ordinance.
<b>Retained Earnings</b>	An ownership account reflecting the accumulated earnings of a proprietary-type fund.
<b>Revenue</b>	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.
<b>Revenue Bond</b>	A type of bond backed only by revenues generated by specific project or operation.
<b>Sinking Fund</b>	See Debt Service Fund.
<b>Special Revenue Funds</b>	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.
<b>Tax Collection</b>	Property taxes for the City of Webster are consolidated with and collected under contract by the Harris County Tax Collector.
<b>Tax Levy</b>	The total amount to be raised by general property taxes for purposes specified in the tax levy ordinance.
<b>Tax Rate</b>	The amount of tax levied for each \$100 of assessed valuation.
<b>TCEQ</b>	Texas Commission on Environmental Quality – The state unit similar to the EPA with additional regulatory authority.
<b>Transfer</b>	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.
<b>W.E.D.C.</b>	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