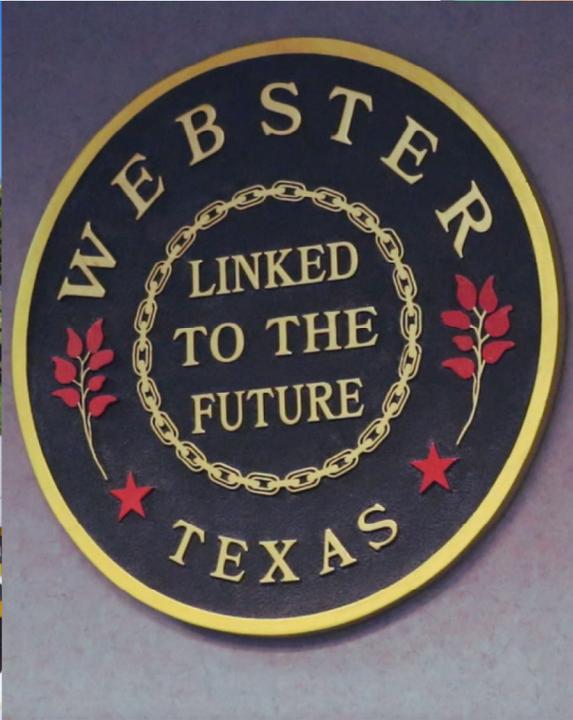


ANNUAL BUDGET



FISCAL YEAR 2024-2025
CITY OF WEBSTER, TEXAS

City of Webster, Texas

Fiscal Year 2024-2025

Budget Cover Page

September 17, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$771,151 which is a 7.69 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 \$482,159.

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

FOR:

Donna Jasso, Mayor	Jennifer Heidt
Sam Davis	Chris Vaughan
Beverly Gaines	Edward Lapeyre, Mayor Pro Tem
Martin Graves	

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2023-2024	2024-2025
Property Tax Rate:	\$0.33394/100	\$0.37483/100
No New Revenue Tax Rate:	\$0.31105/100	\$0.33918/100
No New Revenue Maint. & Operations Tax Rate:	\$0.22197/100	\$0.25073/100
Voter Approval Tax Rate:	\$0.33394/100	\$0.37483/100
Debt Rate:	\$0.09566/100	\$0.09995/100

Total debt obligation for City of Webster, Texas secured by property taxes:
\$16,125,000

CITY OF WEBSTER, TEXAS ANNUAL BUDGET

FISCAL YEAR
OCTOBER 1, 2024 – SEPTEMBER 30, 2025

ADOPTED

ON
SEPTEMBER 17, 2024

THE MAYOR AND CITY COUNCIL

Donna Jasso, Mayor
Jennifer Heidt, Councilmember
Sam Davis, Councilmember
Christopher Vaughan, Councilmember
Beverly Gaines, Councilmember
Edward Lapeyre, Mayor Pro Tem
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 \$771,151 which is a 7.69 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 \$482,159.

CITY OF WEBSTER, TEXAS
CITY OFFICIALS

Prepared By:

Kristen Woolley
Director of Finance

Carrie Ditta
Assistant Director of Finance

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

Visit our website at www.cityofwebster.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Webster
Texas**

For the Fiscal Year Beginning

October 01, 2023

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.

Table of Contents

I. Introduction

Proposed Budget Cover Page.....	1
Elected Officials.....	2
City Officials.....	3
Government Finance Officers Association Distinguished Budget Presentation Award.....	4
City of Webster Mission.....	5
Table of Contents.....	6
Introduction to the Budget Document.....	12
City Manager's Budget Message.....	14
History of Webster.....	18
City of Webster Map.....	19
Financial Policies.....	20
City Strategic Plan.....	26
Budget Overview.....	32
Budget Development Process.....	34
Budget Flow Chart and Calendar.....	36
Fund Structure.....	37
Organization Chart.....	38
Budgeted Personnel History.....	39
Consolidated Statement of Fund Balance.....	42
City-Wide Budget Summary.....	44
City-Wide Budget Summary History.....	46
Comparative Schedule of City-Wide Resources and Expenditures.....	47

II. General Fund Overview

Overview / Organizational Structure.....	49
Statement of Fund Balance.....	50
Recap.....	51
Chart - Revenue Trend.....	52
Chart - Distribution of Revenues.....	53
Major Revenue Sources.....	54
Combined General Fund and General Debt Service Fund Revenue Trend with Chart.....	61
Revenue Detail.....	62
Chart - Expenditures by Function.....	64
Division Summary.....	65
Category Summary with Chart.....	66
Line Item Detail.....	67

Table of Contents

III.	<u>General Fund Detail</u>	
	General Government Function Summary.....	71
	City Council.....	76
	City Secretary.....	78
	City Manager.....	80
	Finance.....	82
	Municipal Court.....	84
	Human Resources.....	86
	Economic Development.....	88
	Community Development Function Summary.....	91
	Community Development Administration.....	96
	Building.....	98
	Recreation.....	100
	Public Works Function Summary.....	103
	Public Works Administration.....	108
	Maintenance.....	110
	Parks Maintenance.....	112
	Public Safety Function Summary.....	115
	Police Administration.....	120
	Criminal Investigations.....	124
	Patrol.....	126
	Communications.....	128
	Code Enforcement.....	130
	Fire Prevention.....	132
	Fire Operations.....	134
	Fire Administration.....	138
	Emergency Medical Services.....	142
	Emergency Management.....	144
IV.	<u>General Debt Service Fund</u>	
	Overview.....	147
	Statement of Fund Balance.....	148
	Revenue Detail.....	149
	Expenditures.....	150
	Amortization Summary (All Obligations).....	151
	Amortization Schedules.....	152

Table of Contents

V.	<u>Special Revenue Funds</u>		
	Hotel Occupancy Tax Fund		
	Overview / Statement of Fund Balance.....		155
	Revenue Detail.....		156
	Expenditures.....		157
	Municipal Court Special Revenue Fund		
	Overview / Statement of Fund Balance.....		159
	Revenue Detail.....		160
	Expenditures.....		161
	Public Safety Special Revenue Fund		
	Overview / Statement of Fund Balance.....		163
	Revenue Detail.....		164
	Police CID Expenditures.....		165
	Fire Operations Expenditures.....		166
	Grant Fund		
	Overview / Statement of Fund Balance.....		167
	Revenue Detail.....		168
	Expenditures.....		169
	PEG Channel Fund		
	Overview / Statement of Fund Balance.....		170
	Revenue Detail.....		171
	Expenditures.....		172

Table of Contents

VI.	<u>Utility Fund</u>	
	Utility Fund	
	Overview.....	173
	Utility Rate History.....	174
	Working Capital.....	175
	Recap.....	176
	Chart - Revenue Trend.....	177
	Chart - Distribution of Revenues.....	178
	Revenue Detail.....	179
	Division Summary.....	180
	Category Summary with Chart.....	181
	Line Item Detail.....	182
	Utility Function Summary.....	185
	Water Mission Statement.....	186
	Water Division Expenses.....	187
	Wastewater Mission Statement.....	190
	Wastewater Division Expenses.....	191
	Drainage Mission Statement.....	194
	Drainage Division Expenses.....	195
	Utility Debt Service Reserve Fund	
	Overview / Statement of Fund Balance.....	197
	Revenue Detail.....	198
	Expenditures.....	199
VII.	<u>Utility Interest & Sinking Fund</u>	
	Overview.....	201
	Statement of Fund Balance.....	202
	Revenue Detail.....	203
	Expenditures.....	204
	Amortization Summary (All Obligations).....	205
	Amortization Schedules.....	206
VIII.	<u>Internal Service Funds</u>	
	Equipment Replacement Fund	
	Overview / Working Capital.....	209
	Revenue Detail.....	210
	Expenditures.....	211
	Information Technology Fund	
	Overview / Working Capital.....	213
	Information Technology Mission Statement.....	214
	Revenue Detail.....	215
	Information Technology Summary.....	216
	Information Technology Expenses.....	217
	Employee Benefits Trust Fund	
	Overview / Statement of Fund Balance.....	219
	Revenue Detail.....	220
	Expenses.....	221

Table of Contents

IX.	<u>Capital Improvements Program (CIP)</u>	
	Overview.....	223
	Projects Summaries - General Government Projects.....	226
	Projects Summaries - Utility Projects.....	227
	Projects Details - General Government Projects.....	228
	Projects Details - Utility Projects.....	231
	Supplemental Requests - General Government Projects.....	249
	Supplemental Requests - Utility Projects.....	251
X.	<u>Webster Economic Development Corporation</u>	
	Overview.....	253
	Webster Economic Development Corporation	
	Statement of Fund Balance.....	254
	Webster Economic Development Corporation Mission Statement.....	255
	Webster Economic Development - Revenue Detail.....	256
	Webster Economic Development Corporation Expenditures.....	257
	Webster Economic Development Corporation Project Fund	
	Revenue Detail.....	258
	Expenditures.....	259
	Webster Economic Development Corporation Debt Service Fund	
	Statement of Fund Balance.....	260
	Revenue Detail.....	261
	Expenditures.....	262
	Amortization Summary (All Obligations).....	263
	Amortization Schedules.....	264
XI.	<u>Appendix</u>	
	Chart of Accounts - Revenues.....	267
	Chart of Accounts - Expenditures.....	269
	Property Tax Levies and Collections.....	272
	Principal Property Taxpayers.....	273
	Principal Sales Tax Remitters.....	274
	Demographic Profile.....	275
	Glossary of Terms / Acronyms.....	277



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 – 48)

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 - 222)

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 223 – 252)

This section presents the City’s plan for development for Fiscal Years 2025 - 2029. 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 253 – 266)

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 267 – 284)

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



www.cityofwebster.com

OFFICE OF THE CITY MANAGER

Honorable Mayor and Council:

August 1, 2024

I am pleased to present to you the proposed 2024-2025 Annual Budget for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025.

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 2024-2025 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 2024-2025 for all funds totals \$82,113,975. This includes \$36,845,935 in the General Fund and \$11,460,808 in the Utility Fund.

As reported by the Harris Central Appraisal District, the preliminary estimated certified appraised taxable value totals \$3,067,638,897, which is an increase of \$164,501,527 or 5.67% over last year's valuation of \$2,903,137,460. Of this increase, \$133,123,579 is new value added to the tax roll.

The preliminary "no-new-revenue" tax rate for this budget year is calculated at 0.33750 cents per hundred, an increase of 0.00356 cents per hundred, or 1.07% from the current year tax rate of 0.33394 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 (2023-2024) of 0.33394 includes a Maintenance & Operations (M&O) tax rate of 0.23828 and a debt tax rate of 0.09566.

The proposed 2024-2025 tax rate of 0.37503 cents per hundred reflects a Maintenance and Operations tax rate of 0.27516, and a debt tax rate of 0.09987. (Final tax and certified

valuation calculations are pending release of this information by the Harris Central Appraisal District in late August 2024.)

This year's proposed budget is impacted by several factors.

- Inflation and supply chain issues continue to drive up the costs of most materials, contracted projects, utilities, and fuel.
- A 3.75% cost of living increase for all city employees, market adjustments to specific positions below market, and scheduled step increases as per the adopted step pay plans for uniformed Police and Fire personnel.
- The City's Texas Municipal Retirement System (TMRS) average contribution rate increased from 18.54% in FY23-24 to 19.22% in FY24-25.
- The major medical insurance plan with Blue Cross Blue Shield of Texas (BCBSTX) reflects an increase of 4.99% over current rates with the same policy provisions, which is an increase of \$139,848. BCBSTX is also providing a lump sum premium credit of \$140,000 resulting in a net of no increase in FY24-25.
- A new Emergency Medical Services (EMS) division in Public Safety, which includes the addition of 13 new FTEs, will begin providing services for the City.
- An addition of 10.5 new FTEs (not including EMS) to Public Works, Utilities, Public Safety, and Internal Services, as well as a deletion of 1.0 FTEs in General Government.

Although the proposed General Fund budget anticipates the use of approximately \$2.9 million of current fund balance, this amount includes one-time capital expenses carried over from the previous budget year:

- \$550,000 for Civic Center Complex fire suppression system
- \$660,000 for the construction of a public safety training tower facility

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

- \$150,000 for Civic Center Complex renovations
- \$400,000 for plumbing rehabilitation at the Police Department
- \$355,000 for HVAC system replacements

- \$130,000 for various parks projects
- \$454,588 for radio replacements in Public Safety

Major expenditures budgeted in the Utility Fund include:

- \$1,561,080 for Utility Fund debt service obligations
- \$230,000 for water system distribution improvements engineering
- \$315,000 for Fairway Drive waterline extension
- \$350,000 for manhole replacements at Texas Ave and Medical Center Blvd
- \$674,000 for Lift Station #14 force main engineering
- \$280,000 for wastewater treatment plant blowers
- \$200,000 for an asset management system

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 storeowner 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.

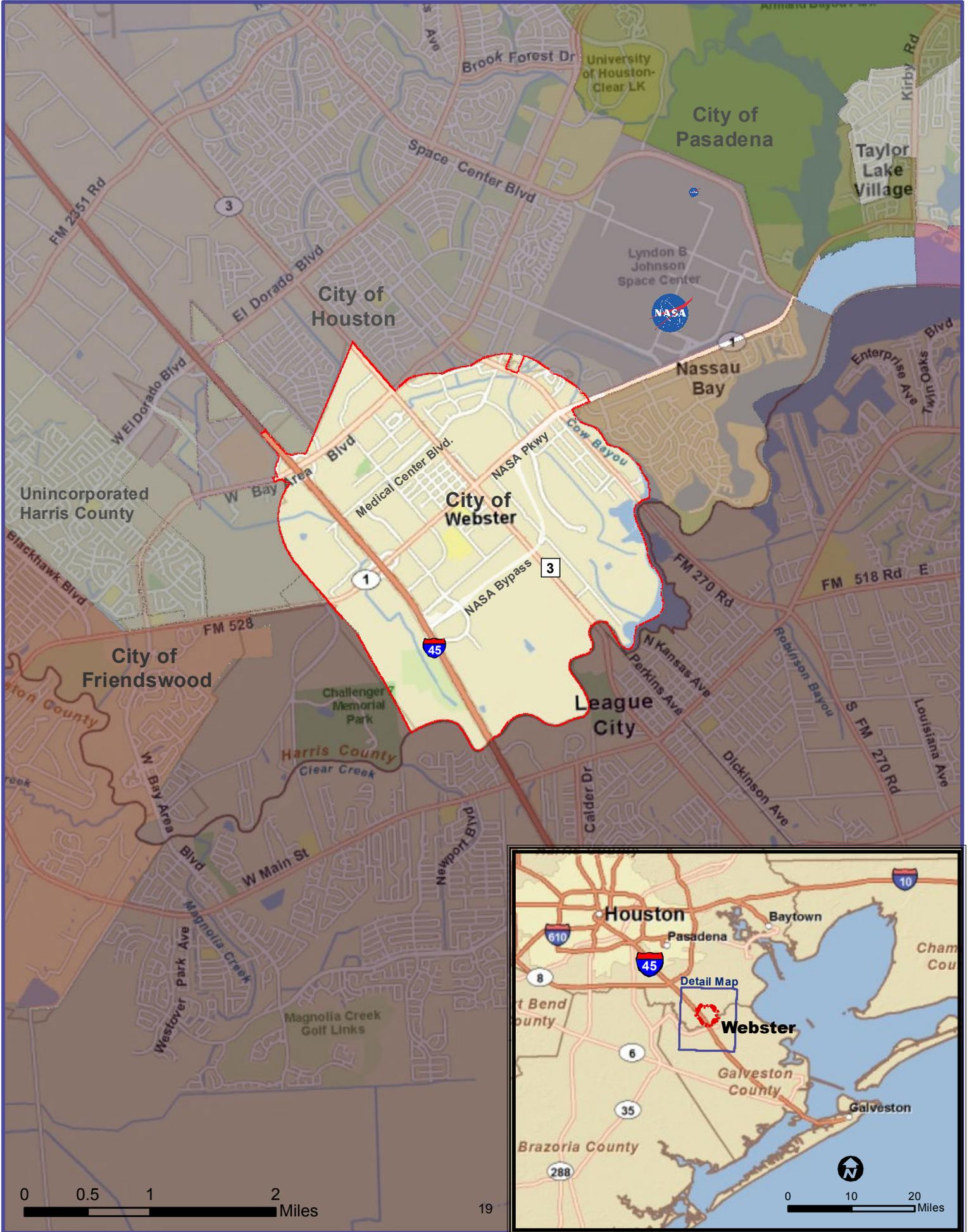
Webster has had its share of tragic events and setbacks. Only a few houses remained standing after the great 1900 hurricane, which killed thousands in Galveston. About half of Webster's population left after the storm. Just when Webster began prospering again, an early, severe freeze decimated the local 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 12,000.

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-two hotels and more than 150 restaurants and entertainment venues. Numerous healthcare facilities in the City accommodate more than 1,800,000 patients annually. With NASA's Johnson Space Center and the Houston Spaceport 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 presented to City Council for approval.

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 are 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.

The Annual Budget will be submitted annually to the Government Finance Officers Association for peer review as part of the Distinguished Budget Presentation Award Program.

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 becomes 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 actively pursue collection of past-due accounts receivable, regularly review the status of past-due accounts, and write-off amounts determined to be uncollectible. A write-off of uncollectible accounts receivable from the City’s accounting records does not constitute forgiveness of the debt or gift of public funds.

The City Manager is authorized to approve the write-off of accounts with an outstanding balance due of up to \$10,000. The write-off of accounts with an outstanding balance due in excess of \$10,000 must be approved by action of City Council.

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

City Goals and Actions		0-2 Years	2-4 Years	5+ Years
GOAL 4.1: Redevelop NASA Parkway and ensure the City of Webster establishes a mixed-use pedestrian-friendly corridor.				
1	Evaluate other similar mixed-use projects throughout the region to facilitate the successful completion of the NASA Parkway Revitalization Plan.	X		
2	Provide a capital improvement project to enhance the NASA Parkway streetscape and beautify the corridor.	X	X	X
3	Create a strategy for redeveloping properties within the NASA Parkway Revitalization Plan.	X		
4	Consider the creation of an indoor/outdoor theatre within the NASA Parkway District for live performances that complement other projects.		X	X
GOAL 4.2: Encourage the redevelopment and rehabilitation of older properties within the City.				
1	Further research jurisdictional programs to encourage rehabilitation and redevelopment of older properties.	X	X	X
2	The City will work with property owners, potential buyers, and developers for redevelopment opportunities in the City.	X	X	X
GOAL 4.3: Resolve non-conforming properties and uses within the City when appropriate.				
1	Continue to monitor non-conforming properties and uses within the City and enforce non-conforming regulations.	X	X	X
2	When a property is developed or expanded, ensure non-conformities are eliminated.	X	X	X
GOAL 4.4: Ensure large parcels within the City are developed in a way to maximize development opportunities.				
1	Ensure that more extensive tracts utilize shared detention ponds and other shared infrastructure.	X	X	X
2	Promote the utilization of planned developments to ensure large undeveloped tracks maximize their development potential and provide for shared amenities and other enhancements.	X	X	X
GOAL 4.5: Foster an increasing amount of single-family residences within the City.				
1	Encourage the development of single-family homes, townhomes, and patio homes on vacant residential areas within the City.	X	X	X
2	Facilitate the completion of the Edgewater Planned Development, which provides for substantial increase of single-family residences.	X	X	X
GOAL 4.6: Preserve the integrity of existing neighborhoods to ensure quality residential areas.				
1	Protect existing and future residential development from encroaching on adjacent incompatible land uses.	X	X	X
2	Ensure that residential properties within the Webdale, Brad Court, and Green Acres subdivisions remain single-family residential.	X	X	X

City Goals and Actions		0-2 Years	2-4 Years	5+ Years
GOAL 4.7: Provide a variety of recreation opportunities to meet the current and future needs of Webster's residents.				
1	Continue to develop both active and passive recreation areas and facilities for the municipality's neighborhoods.	X	X	X
2	Use utility easements for trails and pedestrian connections between parks and major nodes in the community such as schools, government offices, and neighborhoods.	X	X	X
3	Continually update the parks plan on a timely basis to coordinate recreation opportunities.	X	X	X
GOAL 4.8: Conserve and protect valued natural resources and ensure development is compatible with the natural environment.				
1	Promote the use of floodplains, drainage swales, and wetlands as open space or amenities.	X	X	X
2	Promote the utilization of native Texas plant species to reduce the amount of water utilized for landscaping.	X		
GOAL 5.1 – Mobility: Establish a hierarchy of thoroughfare classifications that facilitate the safe and convenient flow of traffic throughout the community.				
1	Acquire additional rights-of-way to facilitate turn lanes and acceleration/ deceleration lanes to provide increased traffic capacity and mobility at intersections.	X	X	X
2	Adopt access management regulations for arterial roadways for driveways, street connections, medians, median openings, auxiliary lanes, on-street parking, traffic signals, turn lanes, and pedestrian and bicycle facilities.	X		
3	Require traffic impact studies and mitigation actions for large scale development proposals.	X	X	X
4	Collaborate with TxDOT, H-GAC, and Harris County in achieving desired infrastructure improvements in conformance with the Thoroughfare Plan.	X	X	X
GOAL 5.2 – Multi-Modal Transportation: Promote alternative modes of transportation and related facilities, including pedestrian and bicycle routes.				
1	Fund and construct a comprehensive pedestrian and bicycle system to serve both recreational and alternative transportation needs.	X	X	X
2	Pursue Federal and State financial assistance grants for pedestrian and bicycle transportation projects.	X	X	X
3	Continue aggressive enforcement of speed limits and other traffic laws near schools, parks, and residential areas.	X	X	X
4	Prioritize sidewalk projects to promote connectivity.	X	X	X
GOAL 5.3 – Branding and Beautification: Plan for the increasing demand for transportation facilities while preserving and enhancing the attractiveness of the environment.				

City Goals and Actions		0-2 Years	2-4 Years	5+ Years
1	Plan and acquire right-of-way for thoroughfares to include open space areas, buffer zones, and aesthetic enhancements.	X	X	
GOAL 5.4 – Recreation and Health: Provide shared-use paths that incorporate the natural environment with overlooks, nature information, and natural plantings.				
1	Design share-use paths with a special focus on incorporating overlooks and opportunities for learning for the community.	X	X	X
2	Partner with non-profit groups to include a direct connection to nature along shared-use paths, in particular those adjacent to Clear Creek.	X	X	
GOAL 5.5 – Private Roadways and Driveways: Provide opportunities for commercial developments to utilize private roadways or shared drives, instead of local roads maintained by the City.				
1	Work with developers to allow private roadways or roadway easements to provide for access to parcels.	X	X	X
2	Ensure that the property owners maintain driveways or private roadways by the use of an association that collects dues for maintenance.	X	X	X
GOAL 6.1: Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines.				
1	Develop and implement incentives and right-of-way projects to enhance the aesthetic appeal of the community.	X	X	X
2	Create a program to organize and promote the maintenance and upkeep of neighborhoods and business districts.	X	X	X
3	Continue to cite and enforce code violations.	X	X	X
4	Enhance and maintain public infrastructure, such as streets, traffic signals, signage, sidewalks, crosswalks, and parks, especially in highly visible areas of the community.	X	X	X
GOAL 6.2: Improve corridors and gateways into and throughout the community to promote strong branding and first impressions.				
1	Generate specific gateway and corridor plans for public improvements, such as traffic signals, landscaping, and entrance signage.	X	X	X
2	Design, fund, and construct appealing monument signage and install them at unmarked gateways.	X	X	X
3	Utilize plant materials that are proven performers in the region. Install low maintenance, hardy, drought resistant and resilient plant materials in public rights-of-way.	X	X	X
4	Determine and pursue additional funding sources for enhancement projects and develop a timeline for submitting applications to necessary agencies.	X	X	X
GOAL 6.3: Improve the visual environment in high priority areas of the City by relocating or burying overhead power and utility lines where practical and feasible.				

City Goals and Actions		0-2 Years	2-4 Years	5+ Years
1	Identify and consider alternative solutions for overhead power lines. Partner with local providers to determine the cost, timing, and feasibility of relocating overhead lines underground throughout the City or in targeted locations such as defined enhancement corridors and nodes. Incorporate costs to bury overhead power lines along enhancement corridors into the Capital Improvement Program and Annual Budget.	X	X	X
2	Amend applicable ordinances, whenever possible, to require utility lines to be buried, or utility easements to be located at the rear of lots or along the perimeter of new subdivisions.	X	X	X
GOAL 6.4: Revitalize antiquated commercial areas of the City.				
1	Research funding opportunities for enhancing business corridors.	X	X	X
2	Consider the creation of a management district within Webster which has the authority to levy an assessment apportionment.	X	X	X
GOAL 7.1: Prevent, control, and reduce crime.				
1	Provide an appropriate level of law enforcement services.	X	X	X
2	Foster mutual aid agreements with other local, state, and federal law enforcement agencies.	X	X	X
3	Maintain an average response time of four minutes or less for priority one (life threatening) calls.	X	X	X
4	Utilize innovative policing techniques to reduce crime within the community.	X	X	X
GOAL 7.2: Collaborate with citizens, businesses, and other stakeholders to prevent crime.				
1	Partner with community stakeholders to educate the public about crime prevention.	X	X	X
2	Support neighborhood crime watch groups, citizens police academy programs and other volunteer-based initiatives to reduce crime.	X	X	X
GOAL 7.3: Ensure adequate police facilities exist for supporting a highly effective police department.				
1	Examine relocating the Police Department to the property north of the Fire Station or rebuilding the current Police Department in phases.	X	X	X
2	Increase the amount of secure space for evidence and ensure that necessary testing facilities are available to the Police Department to aid in the investigation of criminal offenses.	X	X	X
GOAL 7.4: Maintain a high level of service.				

City Goals and Actions		0-2 Years	2-4 Years	5+ Years
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
3	Review and modify the Fire Protection Plan to ensure best practices are achieved.	X	X	X
4	Monitor and analyze Fire Operations to provide appropriate service.	X	X	X
5	Provide an average response time of four minutes 59 seconds or less for priority one (life threatening) calls.	X	X	X
6	Foster mutual aid agreements with other local, state, and federal entities.	X	X	X
GOAL 7.5: Maintain and replace apparatus as needed to ensure Webster is able to meet service demand.				
1	Replace vehicles according to time in service: Aerial apparatus every 15 years; Fire Department engines every 10-20 years; and Lightweight support vehicles every 5 to 7 years.	X	X	X
2	Purchase vehicles and equipment as needed to meet demand or special conditions.	X	X	X
3	Ensure that the City’s plan is compliant with state and federal guidelines.	X	X	X
GOAL 7.6: Deliver an effective level of service.				
1	Ensure adequate availability of Emergency Medical Services to satisfy calls for service.	X	X	X
2	Achieve response time of under four minutes and 59 seconds for 90% of priority one (life threatening) calls and a response time of under nine minutes and 59 seconds for priority two (non-life threatening) calls.	X	X	X
GOAL 7.7: Achieve and implement an effective plan for emergency management.				
1	Coordinate with various departments, volunteers, and non-profits; local, state, and federal agencies; and surrounding jurisdictions to plan for emergencies.	X	X	X
2	Apply for funding opportunities to enhance the City of Webster’s ability to mitigate risks within the community.	X	X	X
3	Investigate innovative approaches for mitigating risk and providing for an effective emergency management plan.	X	X	X
GOAL 7.8 maintain a strong, fiscally sustainable organization.				
1	Ensure Accountability, transparency, and integrity in all government.	X	X	X
2	Attract and retain qualified employees who will deliver exceptional service.	X	X	X
3	Provide quality services that are affordable to the community.	X	X	X

Budget Overview

The annual budget for Fiscal Year 2024-2025 includes the General Fund, Enterprise Funds, Debt Service Funds, several special revenue funds, several internal service funds, and a component unit. The adopted budget for all funds totals \$82,951,952. This includes \$37,557,442 in the General Fund and \$13,028,206 in the Enterprise Funds.

The budget approach used to develop the Fiscal Year 2024-2025 budget was very similar to the approach used to develop the Fiscal Year 2023-2024 budget. Both budgets maintained core services and departments provided justifications for operating needs as well as any expansions in services.

FY 2024-2025 Adopted Budget: Comparison to Prior Year			
	FY 24-25 Adopted	FY 23-24 Adopted	% Change
General Fund	\$ 37,557,422	\$ 35,000,407	7.3%
General Debt Service Fund	\$ 2,878,100	\$ 2,874,950	0.1%
Special Revenue Funds	\$ 6,590,066	\$ 10,725,869	-38.6%
Enterprise Funds	\$ 13,028,206	\$ 11,264,466	15.7%
Internal Service Funds	\$ 5,453,082	\$ 5,212,886	4.6%
Component Unit	\$ 17,445,076	\$ 18,155,316	-3.9%
Total	\$ 82,951,952	\$ 83,233,894	-0.3%

On August 29, 2024, the City received its certified tax roll from the Harris Central Appraisal District. The total taxable value of property located within the City of Webster is \$3,125,631,051 minus the 2024 tax ceilings of \$60,472,902 resulting in a taxable value of \$3,065,158,149. This represents a 5.52% increase to the 2023 year adjust taxable value of \$2,904,900,296. The total increase in taxable value of \$160,257,853 consists of an increase in the value of existing property by \$35,379,969 and the addition of new property value of \$124,877,884.

The average homestead taxable value of a residence last year was \$219,386. Based upon last year's tax rate of \$0.33394 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$732.62. This year's average homestead taxable value of a residence is \$238,869. With the adopted tax rate of \$0.37483 per \$100 of taxable value, the taxes imposed on the average home will be \$895.35, which is an increase of \$162.73 or 22.21%.

The adopted 2024-2025 tax rate of 0.37483 cents per hundred reflects a Maintenance and Operations tax rate of 0.27488, and a debt tax rate of 0.09995.

The adopted Fiscal Year 2024-2025 budget is impacted by several factors.

- Inflation and supply chain issues continue to drive up the costs of most materials, contracted projects, utilities, and fuel.
- A 4.00% cost of living increase for all non-uniformed city employees, market adjustments to specific positions below market, and scheduled step increases as per the adopted step pay plans for uniformed Police and Fire personnel.
- The City's Texas Municipal Retirement System (TMRS) average contribution rate increased from 18.54% in FY23-24 to 19.22% in FY24-25.
- The major medical insurance plan with Blue Cross Blue Shield of Texas (BCBSTX) reflects an increase of 4.99% over current rates with the same policy provisions, which is an increase of \$139,848. BCBSTX is also providing a lump sum premium credit of \$140,000 resulting in a net of no increase in FY24-25.

- A new Emergency Medical Services (EMS) division in Public Safety, which includes the addition of 13 new FTEs, will begin providing services for the City.
- An addition of 11.5 new FTEs (not including EMS) to Public Works, Utilities, Public Safety, and Internal Services, as well as a deletion of 1.0 FTEs in General Government.

Although the General Fund budget anticipates the use of approximately \$2.9 million of current fund balance, this amount includes one-time capital expenses carried over from the previous budget year:

- \$550,000 for Civic Center Complex fire suppression system
- \$660,000 for the construction of a public safety training tower facility

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

- \$150,000 for Civic Center Complex renovations
- \$868,575 for plumbing rehabilitation at the Police Department
- \$355,000 for HVAC system replacements
- \$130,000 for various parks projects
- \$454,588 for radio replacements in Public Safety

Major expenditures budgeted in the Utility Fund include:

- \$1,561,080 for Utility Fund debt service obligations
- \$230,000 for water system distribution improvements engineering
- \$315,000 for Fairway Drive waterline extension
- \$350,000 for manhole replacements at Texas Ave and Medical Center Blvd
- \$674,000 for Lift Station #14 force main engineering
- \$280,000 for wastewater treatment plant blowers
- \$200,000 for an asset management system

Changes from Proposed Budget to Adopted Budget

- The ad valorem tax rate was re-calculated using the Certified Taxable Roll which resulted in a decrease in property tax revenues of \$3,936.
- The contract for dispatch services with Lakeview PD will be terminated on December 31, 2024, which resulted in a revenue decrease of \$61,500.
- The Cost of Living Adjustment (COLA) was increased from 3.75% to 4% which added an additional \$20,811 in personnel costs.
- A Police Officer position was added for a cost of \$108,196 in personnel costs.
- A market adjustment was applied to the Part-Time Crossing Guard position for an increase of \$3,383.
- An IT Director position was added and a Help Desk Analyst position was removed, for a net increase of \$115,831 in personnel costs.
- The total transfer from departments to the Information Technology Fund for IT services increased by \$124,150 due to the addition of an IT Director position.
- The Police Department plumbing rehabilitation project increased by \$468,575.

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 18)

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, 2024. 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 County Appraisal District showing taxable values of \$3,067,638,987 in 2024.

Budget Review Sessions with City Manager (June - 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 2024-25 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 \$82,113,975 (including interfund transfers) and a proposed total tax rate of \$0.37503 per \$100 of valuation based upon preliminary tax data.

Council Budget Work Sessions (August/September)

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/September)

Certified and uncertified appraisal rolls are received from the Harris Central Appraisal District. The 2024 total taxable value is determined to be \$3,065,158,149. 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 \$0.33918 per \$100 valuation and the voter-approval tax rate is calculated to be \$0.37483 per \$100 valuation.

Public Hearing Held on Proposed Budget (September 17)

Following the publication of the 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 2024-2025 Annual Budget (September 17)

Council approves an ordinance adopting the budget for the fiscal year beginning on October 1, 2024.

Public Hearing Held on Proposed Tax Rate (October 1)

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

Council Adopts a Tax Rate (October 1)

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 \$0.27488 per \$100 valuation and a debt service tax rate of \$0.09995 per \$100 of valuation.

FY 2024-25 Annual Budget is Published (November)

The Finance Division prepares the final budget document. The document is published to 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.

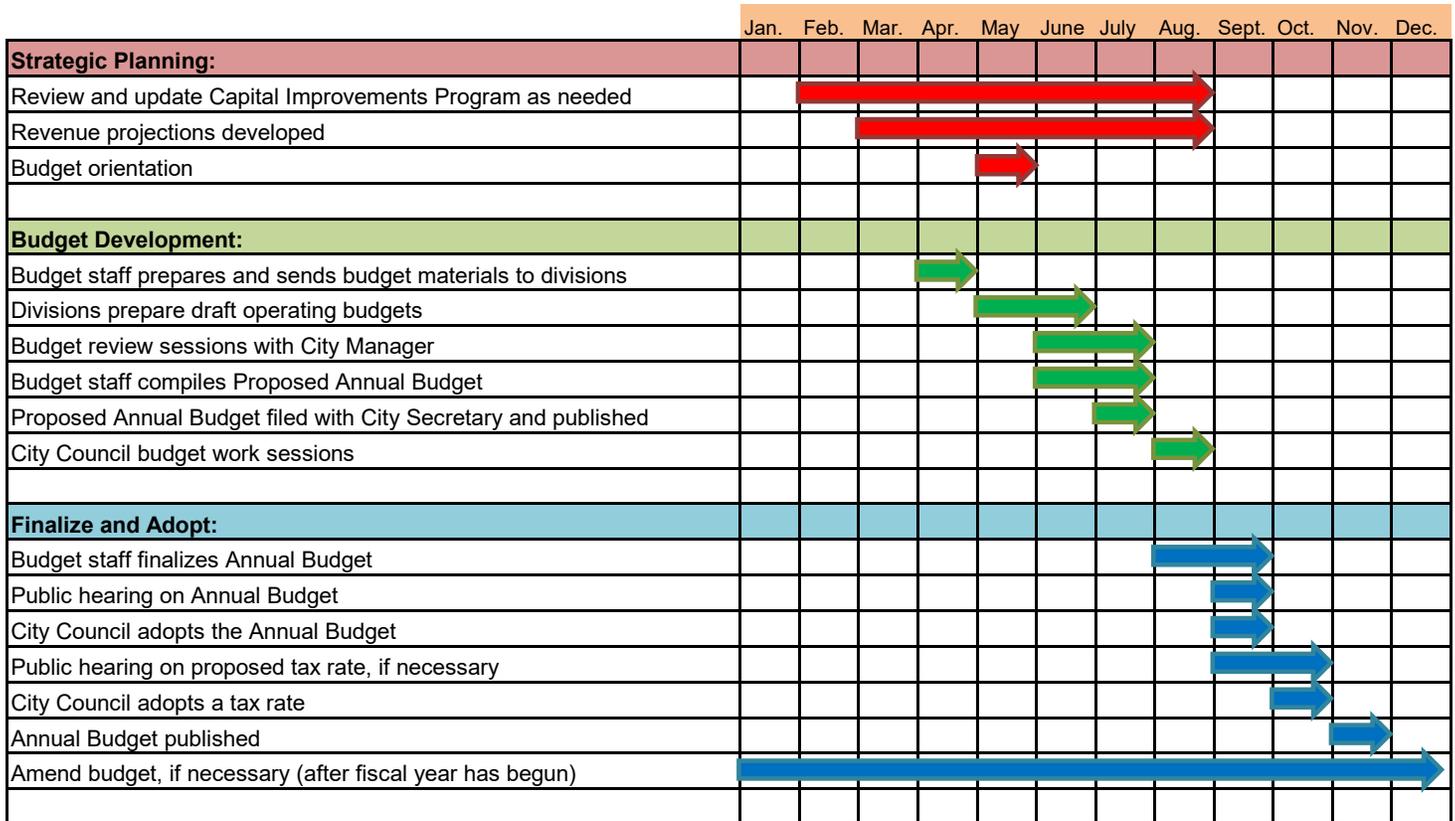
Supplemental Appropriations: If, during the fiscal year, the city manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the Council may make supplemental appropriations for the year up to the amount of such excess.

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 2024-2025 Budget.



Fund Structure / Overview

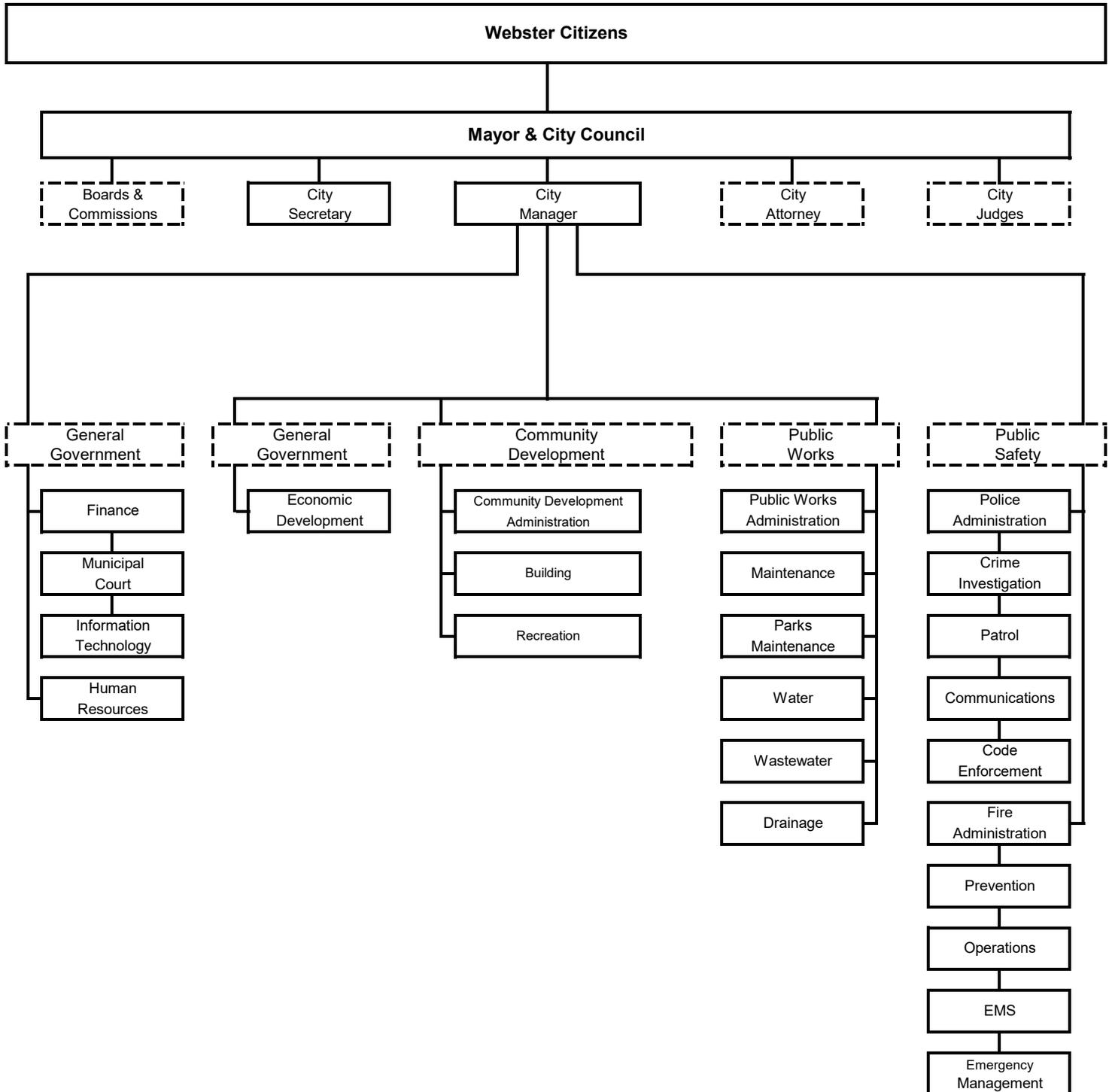
Total Budget - All Funds		\$ 82,951,952
Governmental Funds		
General Fund		\$ 37,557,422
Debt Service Funds		
General Debt Service Fund		\$ 2,878,100
Special Revenue Funds		
Hotel Occupancy Tax Fund		\$ 6,006,165
Municipal Court Fund		\$ 79,709
Public Safety Fund		\$ 45,250
Grant Fund		\$ 458,942
PEG Channel Fund		\$ -
Proprietary Funds		
Enterprise Funds		
Utility Fund		\$ 11,467,126
Utility Debt Service Reserve Fund		\$ -
Utility Interest & Sinking Fund		\$ 1,561,080
Internal Service Funds		
Equipment Replacement Fund		\$ 1,378,200
Information Technology Fund		\$ 1,228,468
Employee Benefits Trust Fund		\$ 2,846,414
Component Unit		
Webster Economic Development Corporation Fund		\$ 15,259,182
WEDC Debt Service Fund		\$ 2,185,894

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, Texas
Organization Chart

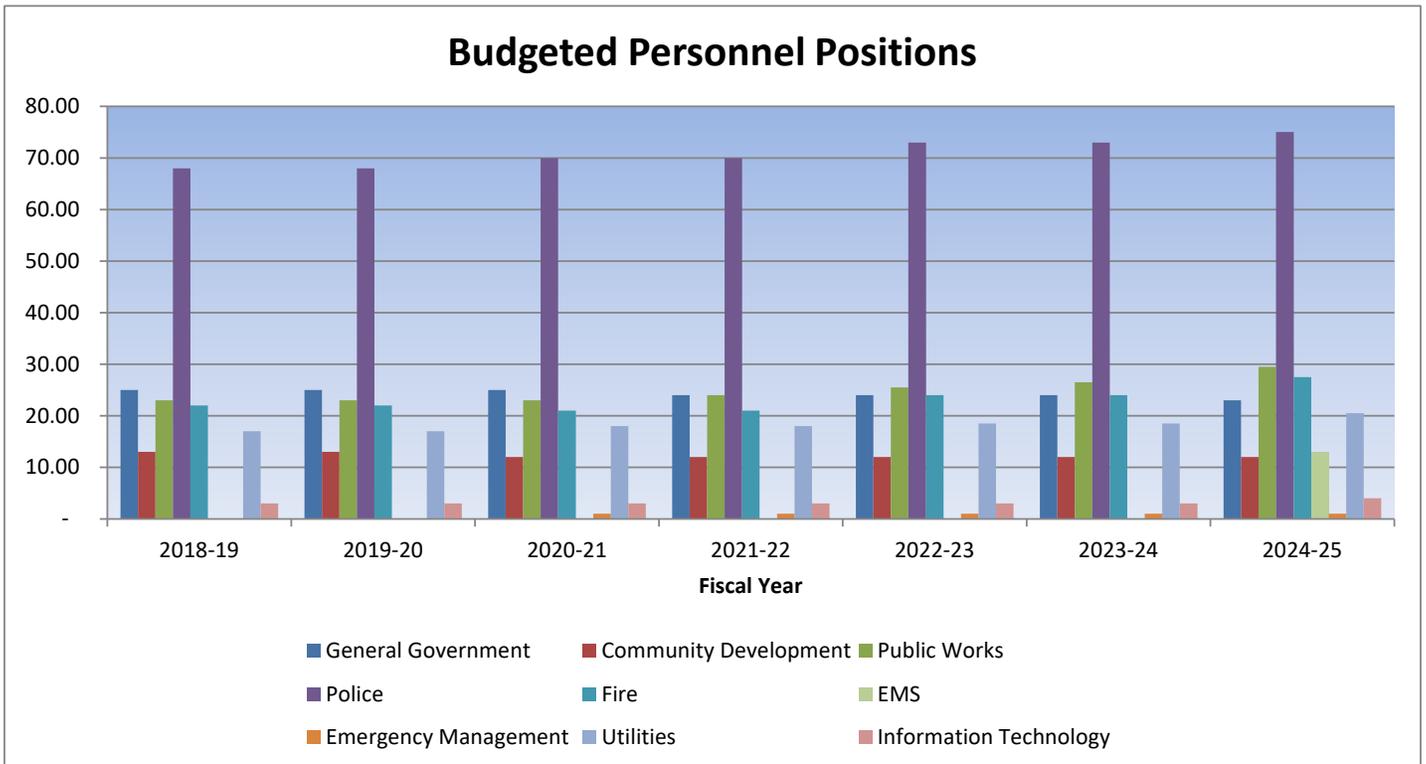


Budgeted Personnel Positions

<u>Function</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>	<u>2024-25</u>
General Government	25.00	25.00	25.00	24.00	24.00	24.00	23.00
Community Development	13.00	13.00	12.00	12.00	12.00	12.00	12.00
Public Works	23.00	23.00	23.00	24.00	25.50	26.50	29.50
Police	68.00	68.00	70.00	70.00	73.00	73.00	75.00
Fire	22.00	22.00	21.00	21.00	24.00	24.00	27.50
EMS	-	-	-	-	-	-	13.00
Emergency Management	-	-	1.00	1.00	1.00	1.00	1.00
Utilities	17.00	17.00	18.00	18.00	18.50	18.50	20.50
Information Technology	3.00	3.00	3.00	3.00	3.00	3.00	4.00

Total	171.00	171.00	173.00	173.00	181.00	182.00	205.50
--------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

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



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

	Fiscal Year						
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
<u>General Fund</u>							
General Government							
City Secretary	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City Manager	3.00	3.00	3.00	2.00	2.00	2.00	1.00
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	6.00	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	6.00	6.00	6.00	6.00	7.50	8.50	8.50
Maintenance	10.00	10.00	10.00	11.00	11.00	11.00	12.00
Parks Maintenance	7.00	7.00	7.00	7.00	7.00	7.00	9.00
Police							
Administration	8.00	9.00	8.00	8.00	8.00	8.00	8.00
Crime Investigation	7.00	7.00	7.00	7.00	7.00	11.00	10.00
Patrol	36.00	36.00	37.00	37.00	40.00	36.00	39.00
Communications	17.00	16.00	16.00	16.00	16.00	16.00	16.00
Code Enforcement	-	-	2.00	2.00	2.00	2.00	2.00
Fire							
Administration	-	-	-	-	3.00	3.00	3.00
Prevention	7.00	7.00	6.00	6.00	3.00	3.00	3.50
Operations	15.00	15.00	15.00	15.00	18.00	18.00	21.00
EMS	-	-	-	-	-	-	13.00
Emergency Management	-	-	1.00	1.00	1.00	1.00	1.00
General Fund Total	151.00	151.00	152.00	152.00	159.50	160.50	181.00
<u>Utility Fund</u>							
Water	8.50	8.50	8.50	8.50	8.75	8.75	9.75
Wastewater	6.50	6.50	6.50	6.50	6.75	6.75	7.75
Drainage	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Utility Fund Total	17.00	17.00	18.00	18.00	18.50	18.50	20.50
<u>Information Technology Fund</u>							
Information Technology	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Information Technology Fund Total	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Total City Positions (FTE)	171.00	171.00	173.00	173.00	181.00	182.00	205.50

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 2024 - 2025**

	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court ²	Public Safety ³	Grant ³	PEG Channel ²
Fund Balance at 9/30/2023	\$ 26,710,221	\$ 647,756	\$ 9,443,735	\$ 352,957	\$ 261,579	\$ 2,946,798	\$ 399,994
Estimated Fund Balance							
Revenue ¹	31,990,217	2,793,967	3,151,494	118,230	153,019	3,055,396	38,280
Expenditures	(33,645,325)	(2,874,000)	(5,793,765)	(51,604)	(69,530)	(2,940,396)	-
Subtotal	(1,655,108)	(80,033)	(2,642,271)	66,626	83,489	115,000	38,280
Deferred Revenue ⁷	-	-	-	-	-	(2,837,396)	-
Estimated at 9/30/2024	\$ 25,055,113	\$ 567,723	\$ 6,801,464	\$ 419,583	\$ 345,068	\$ 224,402	\$ 438,274
% Change from Prior Year	-6.2%	-12.4%	-28.0%	18.9%	31.9%	-92.4%	9.6%
Projected Fund Balance							
Revenue ¹	33,872,464	2,934,231	5,191,999	116,145	61,354	459,942	35,190
Expenditures	(37,557,422)	(2,878,100)	(6,006,165)	(79,709)	(45,250)	(458,942)	-
Subtotal	(3,684,958)	56,131	(814,166)	36,436	16,104	1,000	35,190
Budgeted at 9/30/2025	\$ 21,370,155	\$ 623,854	\$ 5,987,298	\$ 456,019	\$ 361,172	\$ 225,402	\$ 473,464
% Change from Prior Year	-14.7%	9.9%	-12.0%	8.7%	4.7%	0.4%	8.0%

¹ Excludes Use of Prior Years' Fund Balance

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

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

⁴ Fund was closed out in prior year.

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

⁶ Includes WEDC Operating and Project Fund.

⁷ ARRA funds were recognized as deferred revenue until spent.

Enterprise Funds			Internal Service Funds			Component Unit		Total All Funds
Utility Fund	Utility Debt Svc Reserve ⁴	Utility Int & Sinking ⁵	Equipment Replacement	Information Technology	Employee Benefit Trust	WEDC Fund ⁶	WEDC Debt Service	
\$ 10,122,781	\$ 16,868	\$ 237,445	\$ 4,579,977	\$ 302,644	\$ 1	\$ 17,314,993	\$ 276,969	\$ 73,614,718
9,618,387	-	1,589,362	1,297,199	1,320,342	2,652,568	12,171,782	2,117,718	72,067,961
(9,518,787)	(16,868)	(1,555,358)	(3,106,993)	(1,267,662)	(2,652,568)	(19,707,672)	(2,180,544)	(85,381,072)
99,600	(16,868)	34,004	(1,809,794)	52,680	-	(7,535,890)	(62,826)	(13,313,111)
-	-	-	-	-	-	-	-	(2,837,396)
\$ 10,222,381	\$ -	\$ 271,449	\$ 2,770,183	\$ 355,324	\$ 1	\$ 9,779,103	\$ 214,143	\$ 57,464,211
1.0%	-100.0%	14.3%	-39.5%	17.4%	0.0%	-43.5%	-22.7%	-21.9%
9,326,852	-	1,576,538	1,531,163	1,227,858	2,846,414	16,549,708	2,223,894	77,953,751
(11,467,126)	-	(1,561,080)	(1,378,200)	(1,228,468)	(2,846,414)	(15,259,182)	(2,185,894)	(82,951,952)
(2,140,274)	-	15,458	152,963	(610)	-	1,290,526	38,000	(4,998,201)
\$ 8,082,107	\$ -	\$ 286,907	\$ 2,923,146	\$ 354,714	\$ 1	\$ 11,069,629	\$ 252,143	\$ 52,466,010
-20.9%	0.0%	5.7%	5.5%	-0.2%	0.0%	13.2%	17.7%	-8.7%

**City of Webster, Texas
Budget Summary
Budget Year 2024 - 2025**

Revenues	General Fund	General Debt Service	Special Revenue Funds				
			Hotel Occupancy	Municipal Court	Public Safety	Grant	PEG Channel
Property Taxes	\$ 7,848,868	\$ 2,890,787	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	17,963,180						
Franchise & Local Taxes	2,093,383		4,719,319				18,000
Permit Fees	629,625						
Court Fines & Fees	902,000			97,385			
Charges for Service	852,975						
Miscellaneous Income	1,487,383	43,444	472,680	18,760	61,354	1,000	17,190
Intergovernmental						458,942	
Other Financing Sources							
Total Revenue before Transfers	31,777,414	2,934,231	5,191,999	116,145	61,354	459,942	35,190
Transfers from Other Funds	2,095,050						
Total Revenue	33,872,464	2,934,231	5,191,999	116,145	61,354	459,942	35,190
Expenditures							
Personnel	\$ 22,716,975	\$ -	\$ -	\$ 40,011	\$ -	\$ -	\$ -
Supplies	1,678,182		10,000	2,500	9,000		
Maintenance	2,875,415			19,100			
Services	6,115,457	1,050	3,822,815	9,098	36,250	64,000	
Debt Service		2,877,050					
Capital Outlay	3,089,443		2,000,000			394,942	
Other Financing Uses							
Total Expenditures before Transfers	36,475,472	2,878,100	5,832,815	70,709	45,250	458,942	-
Transfers to Other Funds	1,081,950		173,350	9,000			
Total Expenditures	37,557,422	2,878,100	6,006,165	79,709	45,250	458,942	-
Revenue Over / (Under) Expenditures	\$ (3,684,958)	\$ 56,131	\$ (814,166)	\$ 36,436	\$ 16,104	\$ 1,000	\$ 35,190

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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,987,728	\$ -	\$ 10,739,655
								23,950,908
								6,830,702
								629,625
								999,385
8,695,039				1,213,150	2,846,414			13,607,578
631,813		15,458	263,723	14,708		10,561,980	38,000	13,627,492
								458,942
								-
9,326,852	-	15,458	263,723	1,227,858	2,846,414	16,549,708	38,000	70,844,287
		1,561,080	1,267,440				2,185,894	7,109,464
9,326,852	-	1,576,538	1,531,163	1,227,858	2,846,414	16,549,708	2,223,894	77,953,751
\$ 2,082,308	\$ -	\$ -	\$ -	\$ 566,839	\$ -	\$ -	\$ -	\$ 25,406,133
1,241,710				11,355		2,400		2,955,147
2,210,073				383,920		35,000		5,523,508
2,140,665		2,000		249,454	2,846,414	555,888	1,600	15,844,691
-		1,559,080					2,184,294	6,620,424
251,000			1,378,200	14,000		11,500,000		18,627,585
								-
7,925,756	-	1,561,080	1,378,200	1,225,568	2,846,414	12,093,288	2,185,894	74,977,488
3,541,370				2,900		3,165,894		7,974,464
11,467,126	-	1,561,080	1,378,200	1,228,468	2,846,414	15,259,182	2,185,894	82,951,952
\$ (2,140,274)	\$ -	\$ 15,458	\$ 152,963	\$ (610)	\$ -	\$ 1,290,526	\$ 38,000	\$ (4,998,201)

**City of Webster, Texas
Budget Summary History (All Funds) ¹
Fiscal Years 2022 - 2025**

	Budget 2021-2022	Budget 2022-2023	Budget 2023-2024	Budget 2024-2025
Resources				
Property Taxes	\$ 9,641,032	\$ 9,965,745	\$ 9,963,803	\$ 10,739,655
Sales Taxes	19,339,189	22,431,153	23,265,847	23,950,908
Franchise & Local Taxes	3,184,504	3,459,065	5,011,940	6,830,702
Permit Fees	562,117	617,105	625,815	629,625
Court Fines & Fees	453,952	770,500	1,107,850	999,385
Charges for Service	10,244,508	10,678,539	11,784,426	13,607,578
Miscellaneous Income	371,342	10,369,475	7,876,168	13,627,492
Intergovernmental	4,000	4,000	3,251,338	458,942
Other Financing Sources	25,375	-	-	-
Total Resources before Transfers	43,826,019	58,295,582	62,887,187	70,844,287
Transfers from Other Funds	4,409,276	11,295,512	6,342,037	7,109,464
Total Resources	48,235,295	69,591,094	69,229,224	77,953,751
Expenditures				
Personnel	19,862,019	21,195,793	22,396,624	25,406,133
Supplies	2,194,254	2,385,183	2,502,341	2,955,147
Maintenance	3,408,839	4,658,535	5,632,354	5,523,508
Services	10,766,840	11,321,913	17,749,668	15,844,691
Debt Service	5,331,551	6,705,731	6,606,062	6,620,424
Capital Outlay	1,229,568	15,160,928	21,754,808	18,627,585
Total Expenditures before Transfers	42,793,071	61,428,083	76,641,857	74,977,488
Transfers to Other Funds	4,409,276	11,295,512	6,592,037	7,974,464
Total Expenditures	47,202,347	72,723,595	83,233,894	82,951,952
Resources Over / (Under) Expenditures	\$ 1,032,948	\$ (3,132,501)	\$ (14,004,670)	\$ (4,998,201)

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

Notes:

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

FY 2024-2025 includes:

\$865,000 transfer from Utility Fund to Water/Wastewater Projects Fund

City of Webster, Texas
Comparative Schedule of City-Wide Resources and Expenditures (All Funds) ¹
Fiscal Years 2022 - 2025

	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024 ²	Estimate 2023-2024 ²	Budget 2024-2025 ²
Beginning Fund Balance (GAAP)	\$ 57,739,948	\$ 64,614,705	\$ 73,614,718	\$ 73,614,718	\$ 57,464,211
Resources					
General Fund	\$ 28,488,155	\$ 31,380,994	\$ 31,209,988	\$ 31,990,217	\$ 33,872,464
General Debt Service Fund	2,920,032	2,836,831	2,923,040	2,793,967	2,934,231
Hotel Occupancy Tax Fund	1,924,322	2,609,227	3,554,000	3,151,494	5,191,999
Court Special Revenue Fund	81,784	131,614	127,850	118,230	116,145
Public Safety Special Rev Fund	20,757	32,426	71,384	153,019	61,354
Grant Fund	-	103,794	3,251,338	3,055,396	459,942
PEG Channel Fund	25,511	21,744	20,000	38,280	35,190
Utility Fund	6,954,771	8,777,159	7,782,836	9,618,387	9,326,852
Utility Debt Service Reserve Fund	(1,941)	18,962	-	-	-
Utility Interest & Sinking Fund	1,702,206	1,575,171	1,555,318	1,589,362	1,576,538
Equipment Replacement Fund	852,303	1,175,356	1,074,030	1,297,199	1,531,163
Information Technology Fund	755,786	823,808	1,318,200	1,320,342	1,227,858
Employee Benefits Trust Fund	2,524,142	2,744,206	2,821,950	2,652,568	2,846,414
WEDC Fund ³	26,009,882	19,218,115	11,427,327	12,171,782	16,549,708
WEDC Debt Service Fund	715,398	2,339,385	2,106,214	2,117,718	2,223,894
Total Resources	72,973,107	73,788,792	69,243,475	72,067,961	77,953,751
Expenditures					
General Fund	25,285,140	27,616,173	35,968,118	33,645,325	37,557,422
General Debt Service Fund	2,839,520	2,866,849	2,874,950	2,874,000	2,878,100
Hotel Occupancy Tax Fund	532,652	2,886,863	7,365,765	5,793,765	6,006,165
Court Special Revenue Fund	31,726	60,706	58,806	51,604	79,709
Public Safety Special Rev Fund	26,651	15,375	81,325	69,530	45,250
Grant Fund	-	-	3,232,338	2,940,396	458,942
PEG Channel Fund	-	-	-	-	-
Utility Fund	5,831,783	6,677,629	10,211,229	9,518,787	11,467,126
Utility Debt Service Reserve Fund	1,191,662	595,540	-	16,868	-
Utility Interest & Sinking Fund	1,535,687	1,547,432	1,555,318	1,555,358	1,561,080
Equipment Replacement Fund	786,777	1,106,422	3,208,170	3,106,993	1,378,200
Information Technology Fund	662,282	984,576	1,318,940	1,267,662	1,228,468
Employee Benefits Trust Fund	2,524,136	2,744,298	2,821,950	2,652,568	2,846,414
WEDC Fund ³	25,529,211	15,537,744	16,623,922	19,707,672	15,259,182
WEDC Debt Service Fund	712,494	2,230,029	2,181,394	2,180,544	2,185,894
Total Expenditures	67,489,720	64,869,636	87,502,225	85,381,072	82,951,952
Resources Over / (Under) Expenditures	\$ 5,483,387	\$ 8,919,156	\$ (18,258,750)	\$ (13,313,111)	\$ (4,998,201)
Ending Fund Balance (Budget)	63,223,335	73,533,861	55,355,968	60,301,607	52,466,010
Deferred Revenue ⁴	-	-	-	(2,837,396)	-
Adjustments ⁵	1,391,370	80,857	-	-	-
Ending Fund Balance (GAAP)	\$ 64,614,705	\$ 73,614,718	\$ 55,355,968	\$ 57,464,211	\$ 52,466,010

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

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

³ The WEDC Fund balance reflects activity for both the Operating and Project funds.

⁴ ARRA Grant Funds were recognized as deferred revenue until the funds were spent.

⁵ 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

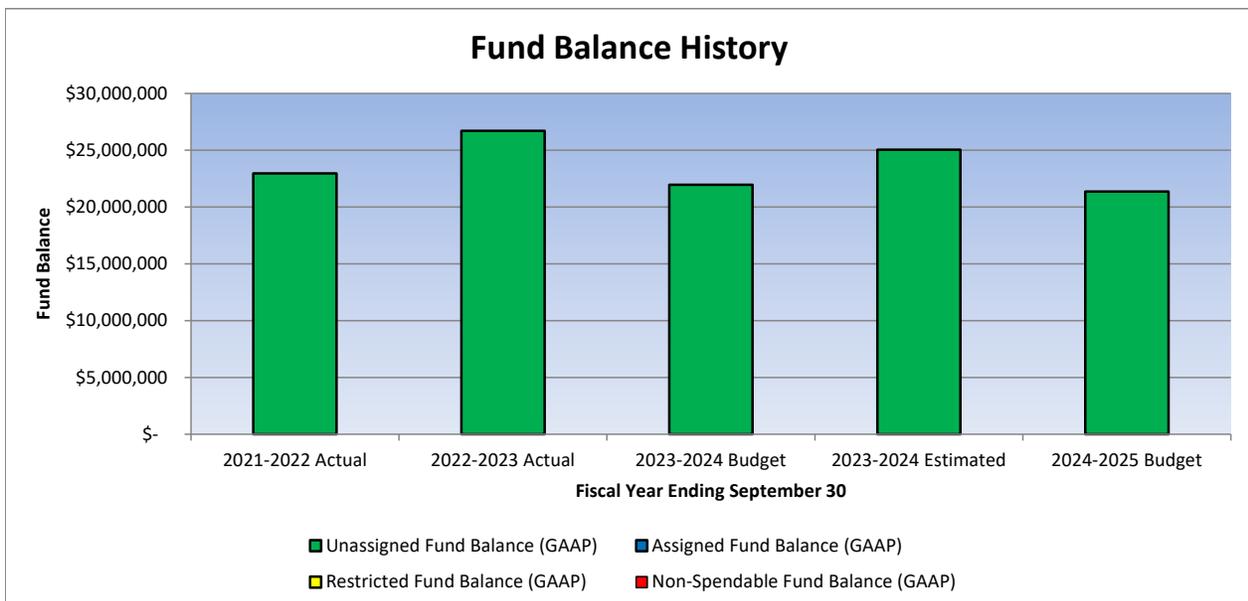
Divisions:	Public Works Administration
	Maintenance
	Parks Maintenance

Public Safety

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

**General Fund
Statement of Fund Balance**

Fiscal Year Ending September 30	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Beginning Fund Balance (GAAP)	\$ 19,776,690	\$ 22,963,372	\$ 26,710,221	\$ 26,710,221	\$ 25,055,113
Revenues					
Property	6,453,424	6,898,211	7,083,463	6,860,549	7,848,868
Sales	16,265,393	17,460,412	17,420,820	17,610,960	17,963,180
Franchise & Local	1,771,181	1,804,642	1,851,940	2,061,717	2,093,383
Total Taxes	24,489,998	26,163,265	26,356,223	26,533,226	27,905,431
Permit Fees	1,295,721	742,177	625,815	589,773	629,625
Court Fines and Fees	760,821	1,061,404	989,000	910,738	902,000
Charges for Service	371,567	416,688	374,115	399,439	852,975
Miscellaneous	223,069	1,413,460	1,000,785	1,692,991	1,487,383
Intergovernmental	19,477	-	-	-	-
Other Financing Sources	1,327,500	1,584,000	1,864,050	1,864,050	2,095,050
Total Revenues	28,488,155	31,380,994	31,209,988	31,990,217	33,872,464
Recurring Expenditures by Type					
Personnel Services	17,054,088	18,314,640	20,150,068	19,488,405	22,716,975
Supplies	1,237,653	1,096,471	1,259,848	1,103,491	1,678,182
Maintenance	1,766,928	1,857,868	3,167,100	2,956,576	2,875,415
Services	4,516,737	5,163,252	6,503,428	6,061,180	6,115,457
Total Operating	24,575,406	26,432,231	31,080,444	29,609,652	33,386,029
Non-Recurring Expenditures					
Capital Outlay	138,227	503,177	4,169,974	3,317,973	3,089,443
Transfers Out	571,507	680,765	717,700	717,700	1,081,950
Total Non-Recurring	709,734	1,183,942	4,887,674	4,035,673	4,171,393
Total Expenditures	25,285,140	27,616,173	35,968,118	33,645,325	37,557,422
Excess (Deficiency) of Revenues Over Expenditures	3,203,015	3,764,821	(4,758,130)	(1,655,108)	(3,684,958)
Budget to GAAP Adjustments	(16,333)	(17,972)	-	-	-
Ending Fund Balance (Budget)	\$ 22,963,372	\$ 26,710,221	\$ 21,952,091	\$ 25,055,113	\$ 21,370,155
Days of Operating Expenditures	341	369	258	309	234

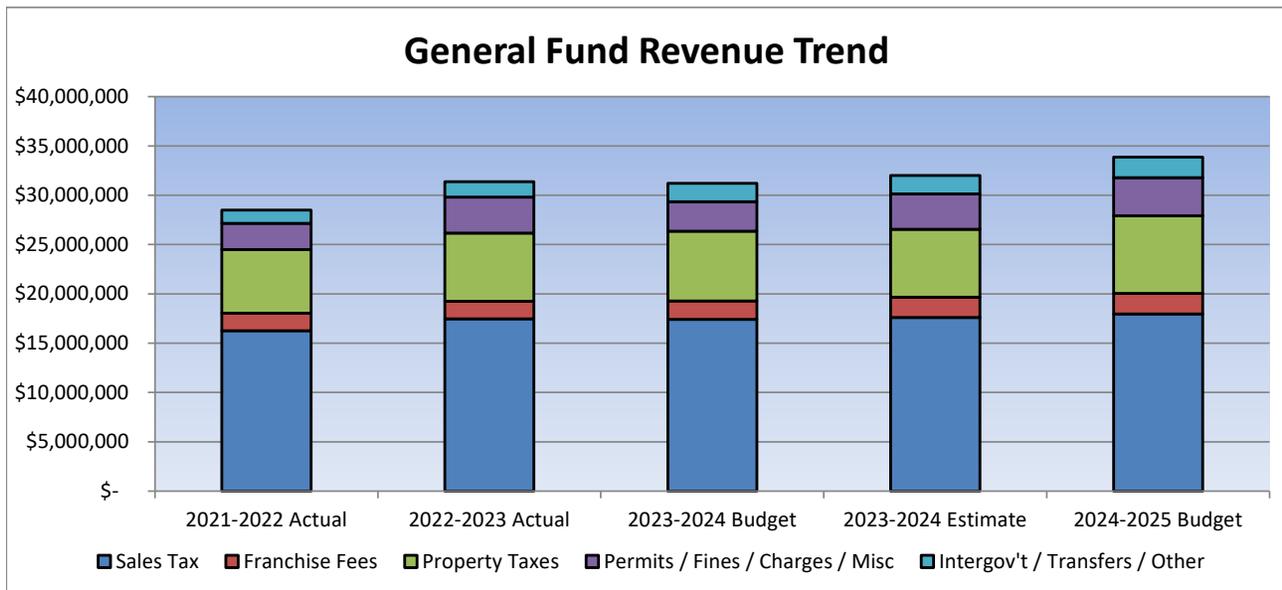


General Fund Recap

	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
<u>Revenues</u>					
Property Taxes	\$ 6,453,424	\$ 6,898,211	\$ 7,083,463	\$ 6,860,549	\$ 7,848,868
Sales Tax	16,265,393	17,460,412	17,420,820	17,610,960	17,963,180
Franchise & Local Taxes	1,771,181	1,804,642	1,851,940	2,061,717	2,093,383
Permit Fees	1,295,721	742,177	625,815	589,773	629,625
Court Fines & Fees	760,821	1,061,404	989,000	910,738	902,000
Charges for Service	371,567	416,688	374,115	399,439	852,975
Miscellaneous Income	223,069	1,413,460	1,000,785	1,692,991	1,487,383
Intergovernmental	19,477	-	-	-	-
Other Financing Sources	1,327,500	1,584,000	1,864,050	1,864,050	2,095,050
Total Revenue	28,488,155	31,380,994	31,209,988	31,990,217	33,872,464
<u>Expenditures</u>					
General Government					
City Council	1,079,311	1,014,430	1,298,675	1,140,804	1,343,661
City Manager	490,393	494,279	543,458	468,292	457,619
Finance	1,762,269	1,771,164	2,030,811	1,958,890	2,002,746
Human Resources	527,145	514,548	594,430	569,197	653,939
Economic Development	727,646	641,878	772,841	678,678	869,295
Community Development	1,912,784	2,012,654	2,336,306	2,191,853	2,374,057
Public Works	4,212,971	4,887,623	8,540,208	7,935,501	7,985,065
Police	9,698,708	10,494,283	12,314,692	11,838,147	13,513,933
Fire	4,680,508	5,593,403	7,324,827	6,647,760	8,133,271
Emergency Management	193,407	191,911	211,871	216,203	223,836
Total Expenditures	25,285,142	27,616,173	35,968,119	33,645,325	37,557,422
Increase / (Decrease) in Fund Balance	\$ 3,203,013	\$ 3,764,821	\$ (4,758,131)	\$ (1,655,108)	\$ (3,684,958)

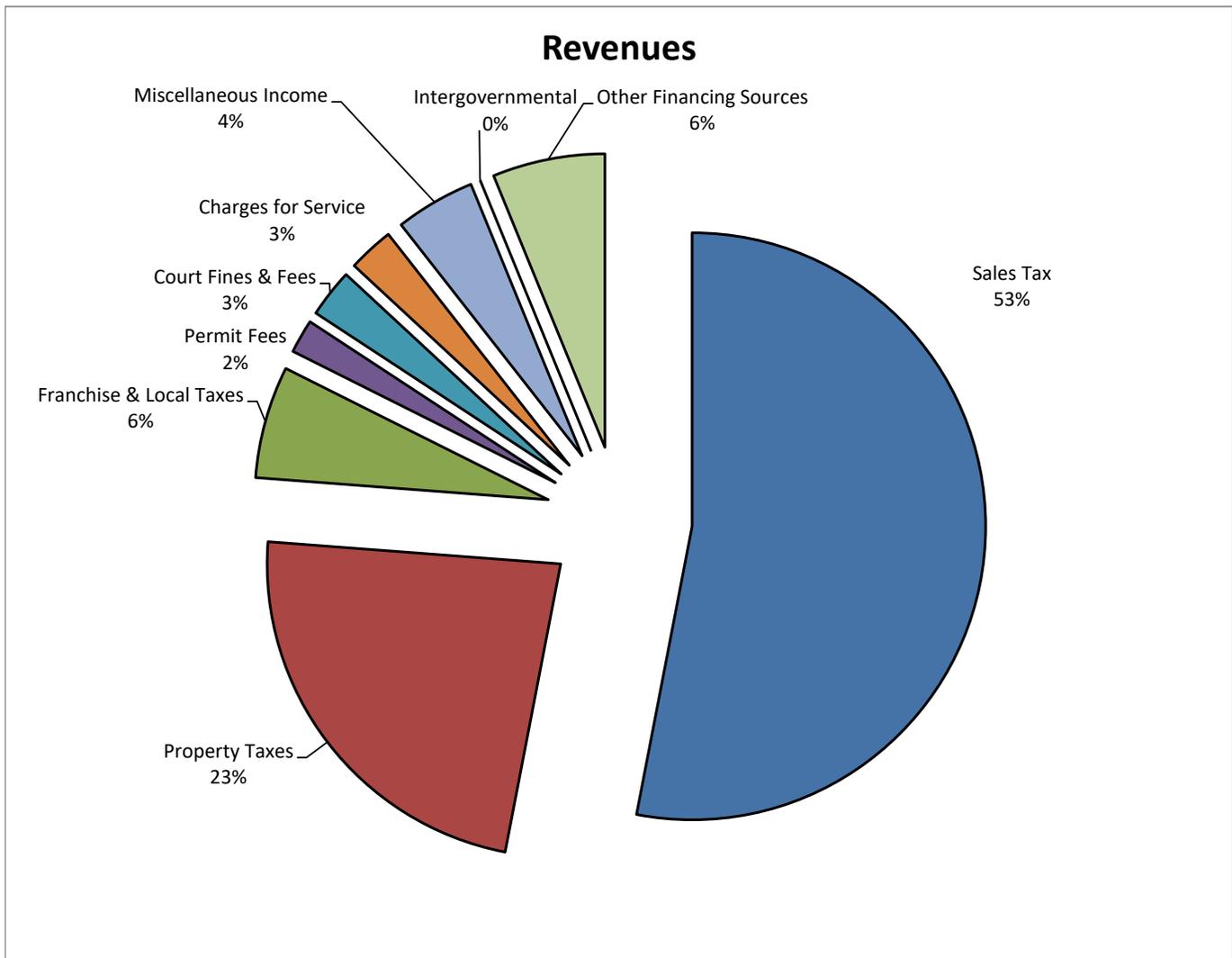
General Fund Revenue Trend

	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Revenues					
Sales Tax	\$ 16,265,939	\$ 17,460,412	\$ 17,420,820	\$ 17,610,960	\$ 17,963,180
Franchise Fees	1,770,636	1,804,642	1,851,940	2,061,717	2,093,383
Property Taxes	6,453,424	6,898,211	7,083,463	6,860,549	7,848,868
Permits / Fines / Charges / Misc	2,651,179	3,633,731	2,989,715	3,592,941	3,871,983
Intergov't / Transfers / Other	1,346,977	1,584,000	1,864,050	1,864,050	2,095,050
Total Revenue	\$ 28,488,155	\$ 31,380,996	\$ 31,209,988	\$ 31,990,217	\$ 33,872,464



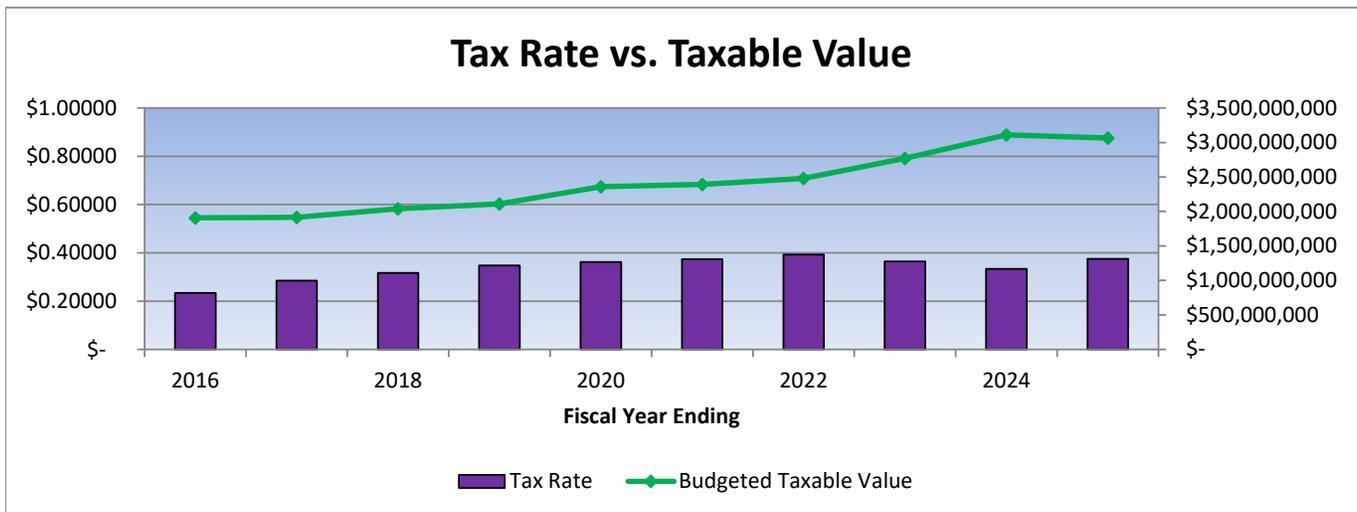
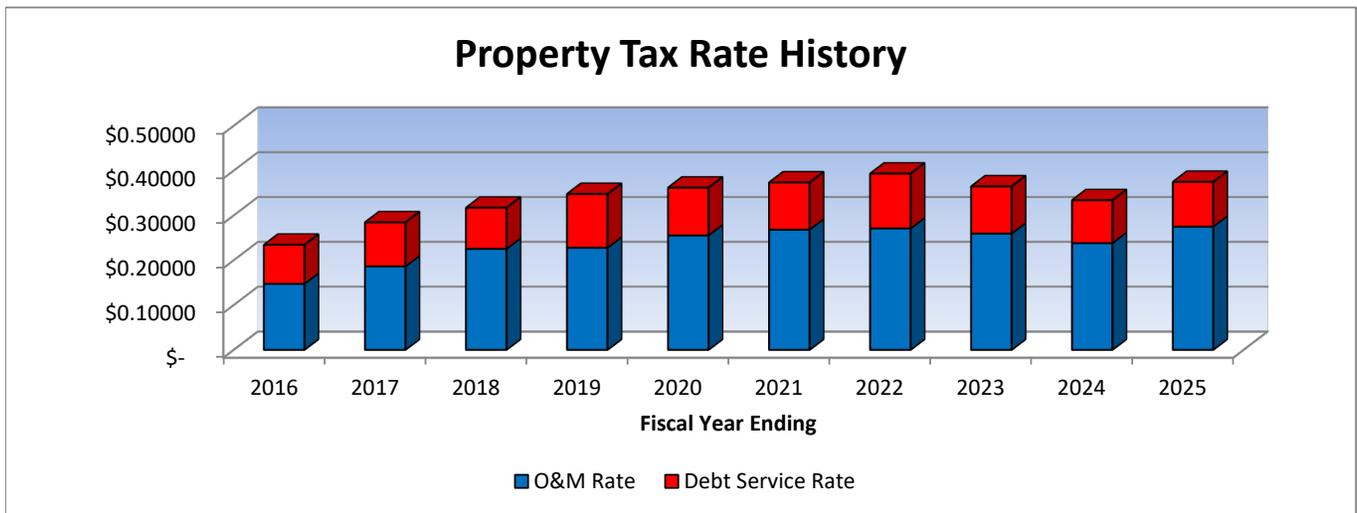
Distribution of General Fund Revenues

Sales Tax	\$ 17,963,180	53.0%
Property Taxes	7,848,868	23.2%
Franchise & Local Taxes	2,093,383	6.2%
Permit Fees	629,625	1.9%
Court Fines & Fees	902,000	2.7%
Charges for Service	852,975	2.5%
Miscellaneous Income	1,487,383	4.4%
Intergovernmental	-	0.0%
Other Financing Sources	2,095,050	6.2%
Total	\$ 33,872,464	100.0%



Budgeted Property Tax History

Fiscal Year Ending	Operations O&M		Debt Service		Total Rate	Budgeted Taxable Value	Budgeted Total Levy
	\$ / \$100	Amount	\$ / \$100	Amount			
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
2025	0.27488	7,922,668	0.09995	2,880,787	0.37483	3,065,158,149	10,803,455



Sales Tax:

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

2024-25 Budget: \$17,963,180

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 53% of General Fund revenues and 34% of total City revenues from all sources. This is due to the significant presence of commercial, restaurant, entertainment, and retail entities in the City. In addition, Webster is the home of several major medical facilities and twenty-two hotels, including Great Wolf Lodge. 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.

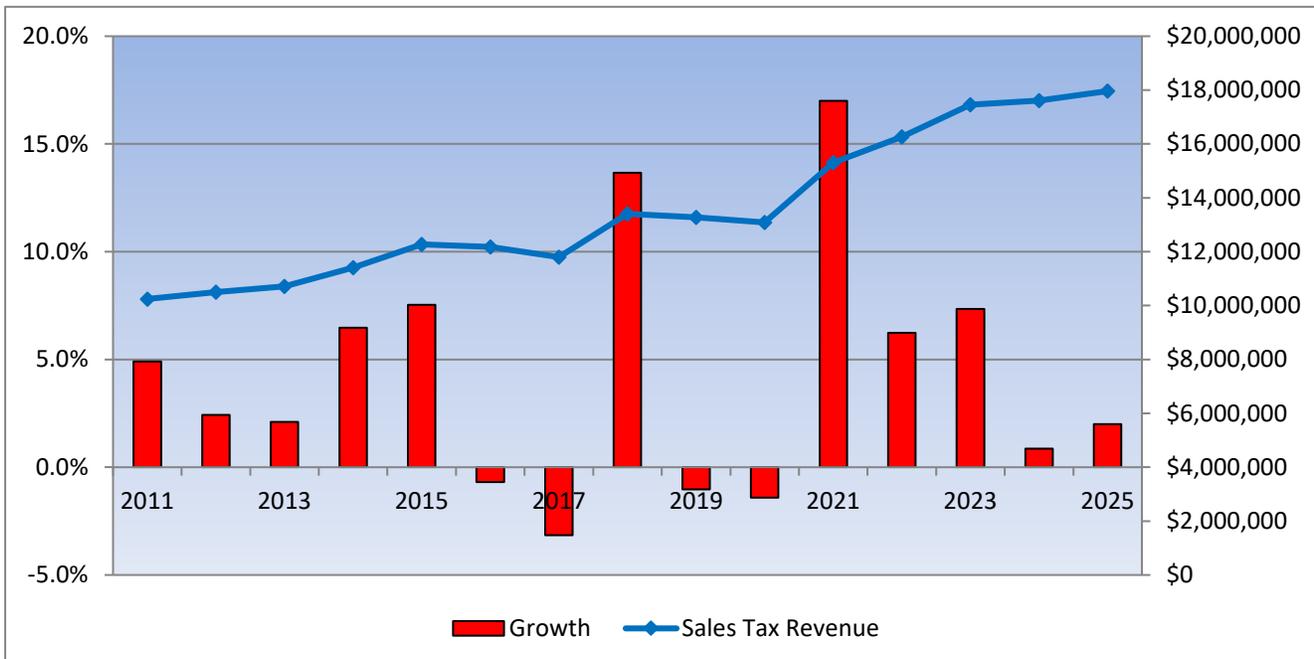
The local economy saw continued growth, as reflected in annual sales tax receipts. Annual sales tax revenues increased by 7% from FY 2021-22 to FY 2022-23. Current year (FY 2023-24) sales tax receipts are expected to outperform budgeted amounts by 1%. In this proposed budget (FY 2024-25), sales tax receipts 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 the opening of Great Wolf Lodge and several Project Flyway venues will have a significant positive impact on the City's sales tax revenue.

General Fund Historical Sales Tax Trend

Fiscal Year Ending	Sales Tax Revenue ¹	Amount of Incr. / (Decr.)	% Incr. / (Decr.) Over Prior Year
2011	10,246,579	457,224	4.9%
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	17,460,412	1,194,473	7.3%
2024	17,610,960	150,548	0.9%
2025	17,963,180	352,220	2.0%

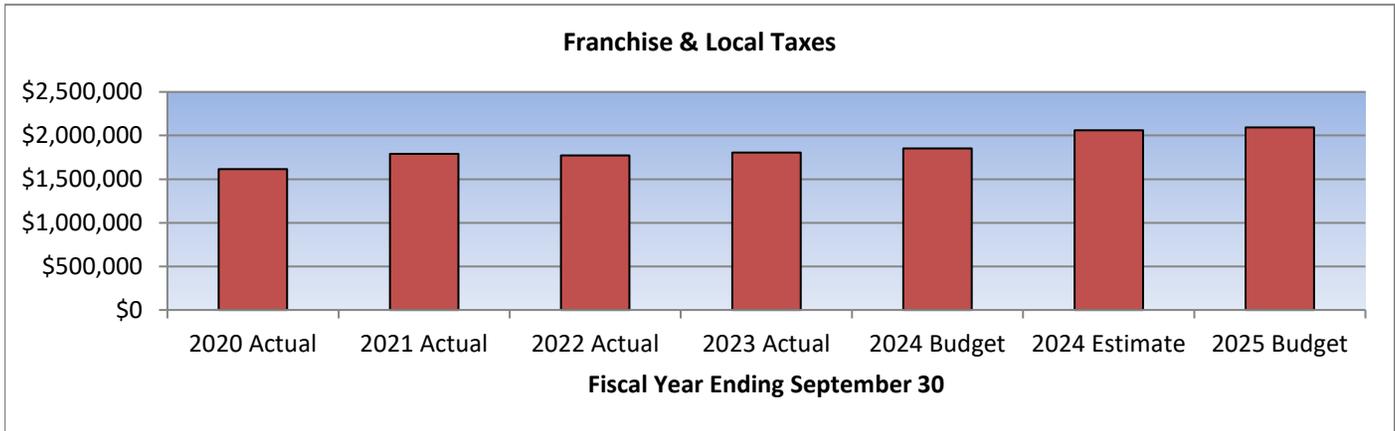
Notes: ¹ Amounts shown reflect actual sales tax revenue collected in each fiscal year with the exception of 2024 and 2025 which reports estimated and budgeted amounts, respectively.



Franchise & Local Taxes: 2023-24 Budget: \$1,851,940

2024-25 Budget: \$2,093,383

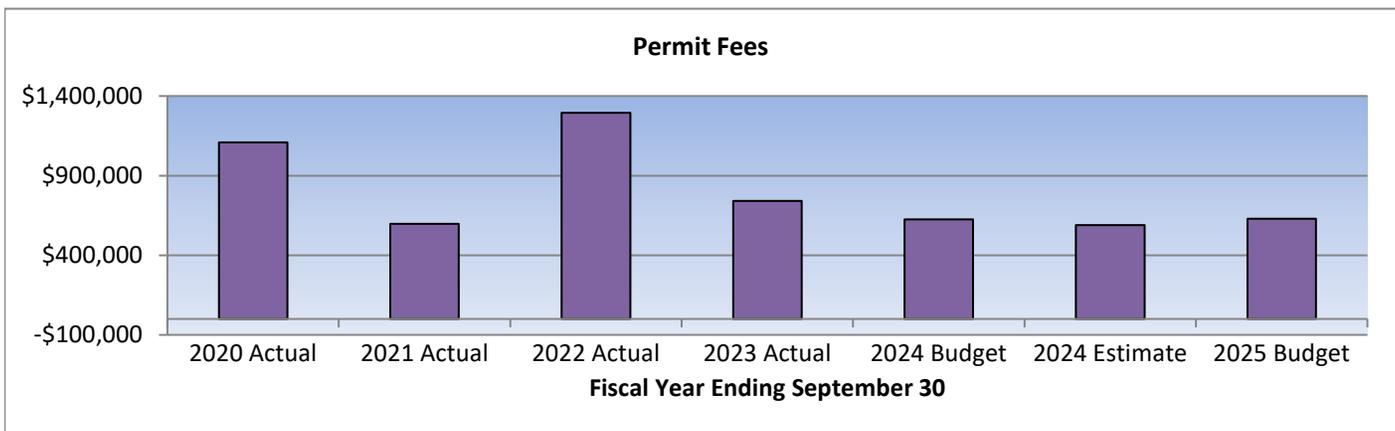
The City of Webster maintains non-exclusive franchise agreements with utility providers (electric, gas, phone and cable), which use the City's right-of-ways to provide their services. The utilities compensate the City for this privileged use through franchise taxes passed on to the users. Their fees 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: 2023-24 Budget: \$625,815

2024-25 Budget: \$629,625

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.

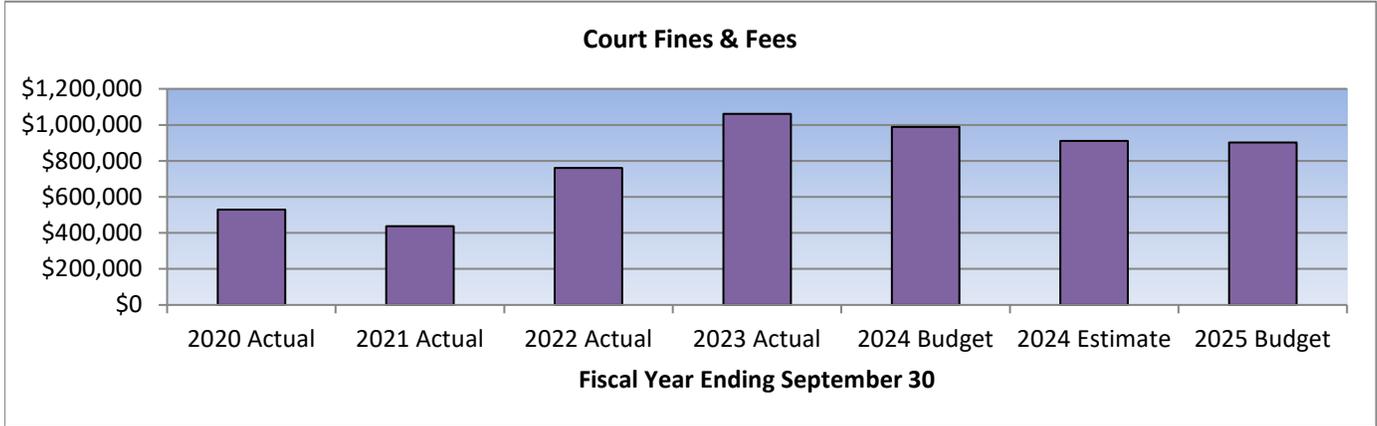


Court Fines & Fees:

2023-24 Budget: \$989,000

2024-25 Budget: \$902,000

Municipal court fines and fees are levied primarily for violations of local ordinances and traffic offenses. Activity in this revenue category had a large spike in FY2022-23 after the decline during the pandemic and has started to return to normal activity levels.

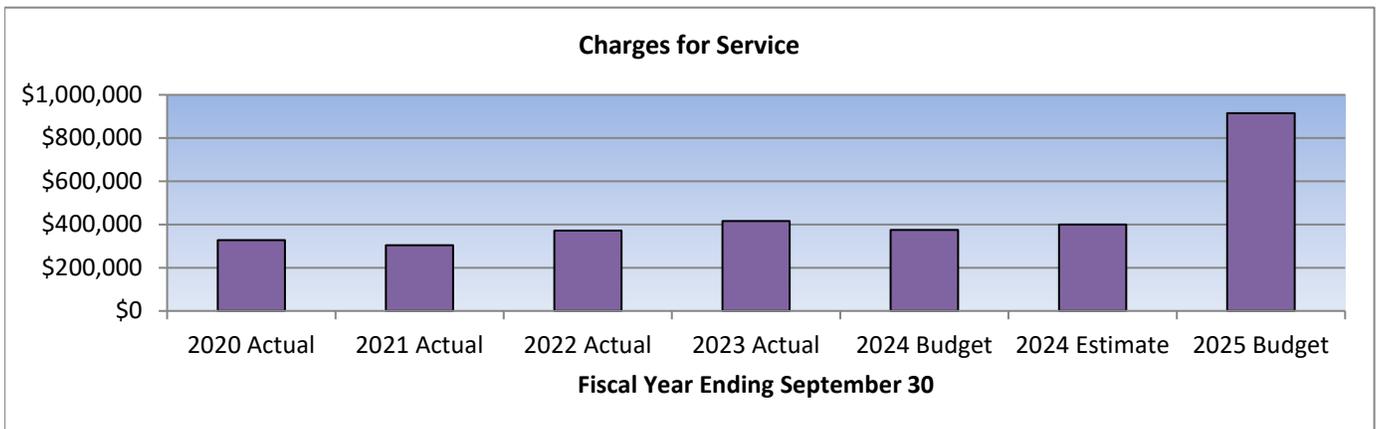


Charges for Service:

2023-24 Budget: \$374,115

2024-25 Budget: \$852,975

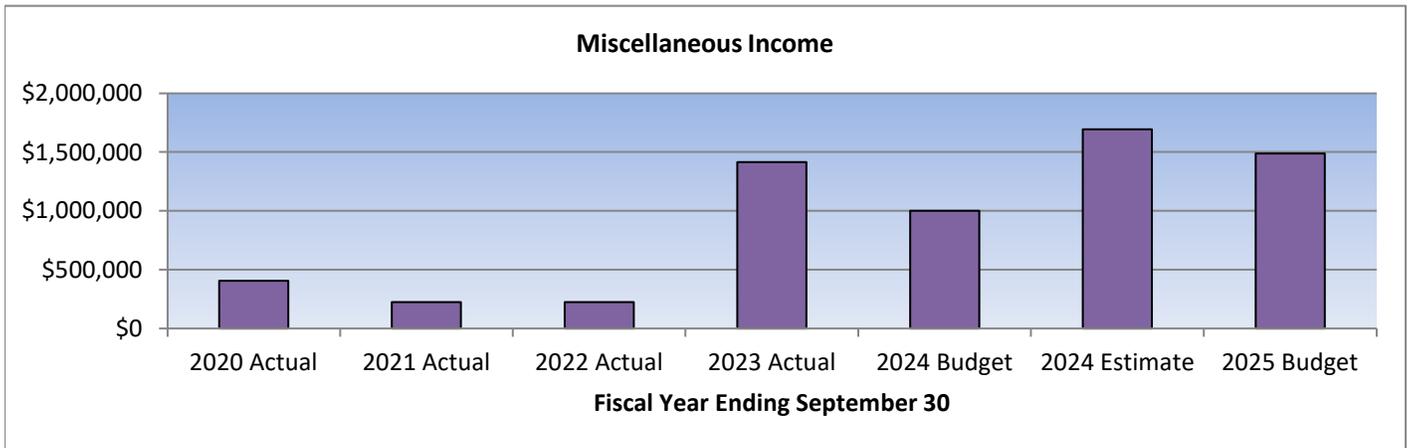
Beginning in mid FY2024-25, the City will provide emergency medical services and estimates it will receive \$500,000 in EMS billing revenue. This category also includes charges assessed for providing dispatching services to other jurisdictions which are made under inter-local agreements. Other revenues that fall into this category include lease revenue from Fire Station #2 and charges for recreation programs, Civic Center rental fees, Recreation Hall rental fees, and park pavillion rental fees.



Miscellaneous Income: 2023-24 Budget: \$1,000,785

2024-25 Budget: \$1,487,383

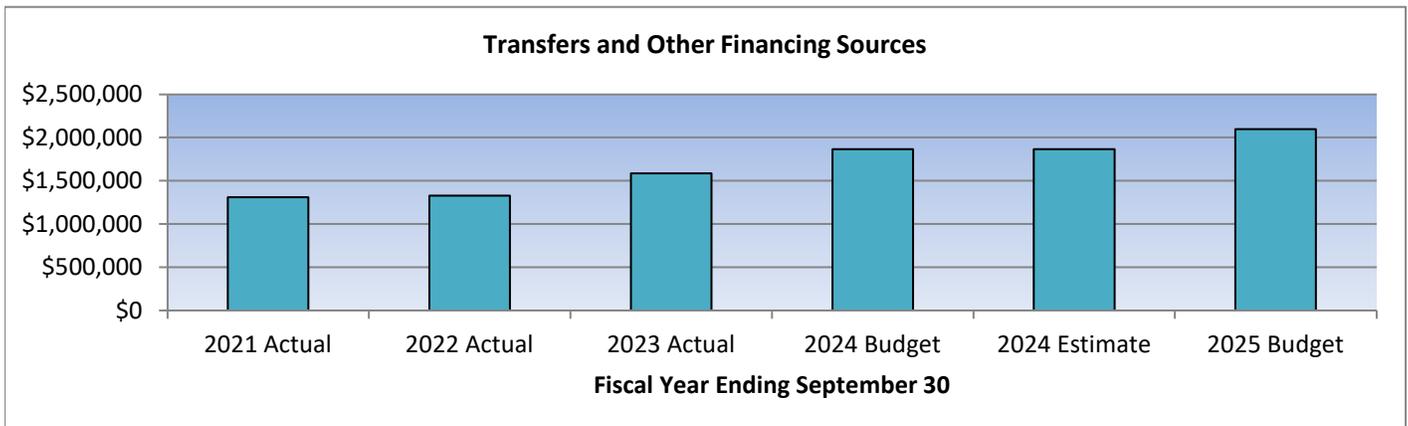
Miscellaneous income includes revenues that could not be classified elsewhere. This includes interest income, miscellaneous reimbursements, and refunds. Interest rates have remained high over the past few years and the City has seen an increase of interest income. \$1,227,083 has been budgeted in FY 2024-25 for interest income.



Other Financing Sources: 2023-24 Budget: \$1,864,050

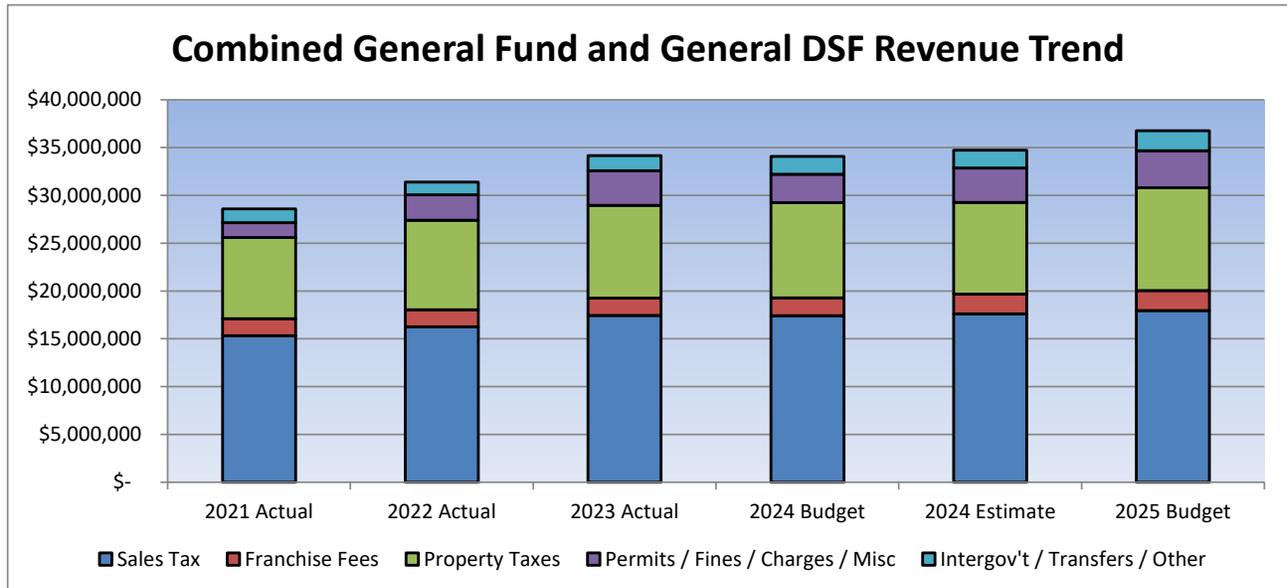
2024-25 Budget: \$2,095,050

This revenue category includes various interfund transfers. Included 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 Utility Fund equates to 10% of FY24-25 budgeted Utility operating revenues. 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 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Revenues						
Sales Tax	\$ 15,311,975	\$ 16,265,939	\$ 17,460,412	\$ 17,420,820	\$ 17,610,960	\$ 17,963,180
Franchise Fees	1,788,374	1,770,636	1,804,642	1,851,940	2,061,717	2,093,383
Property Taxes	8,487,095	9,367,560	9,684,634	9,963,803	9,606,245	10,739,655
Permits / Fines / Charges / Misc	1,561,531	2,651,179	3,633,729	2,989,715	3,592,941	3,871,983
Intergov't / Transfers / Other ¹	1,430,954	1,346,977	1,584,000	1,864,050	1,864,050	2,095,050
Total Revenue	\$ 28,579,929	\$ 31,402,291	\$ 34,167,419	\$ 34,090,328	\$ 34,735,913	\$ 36,763,251



**001 - General Fund
Revenues**

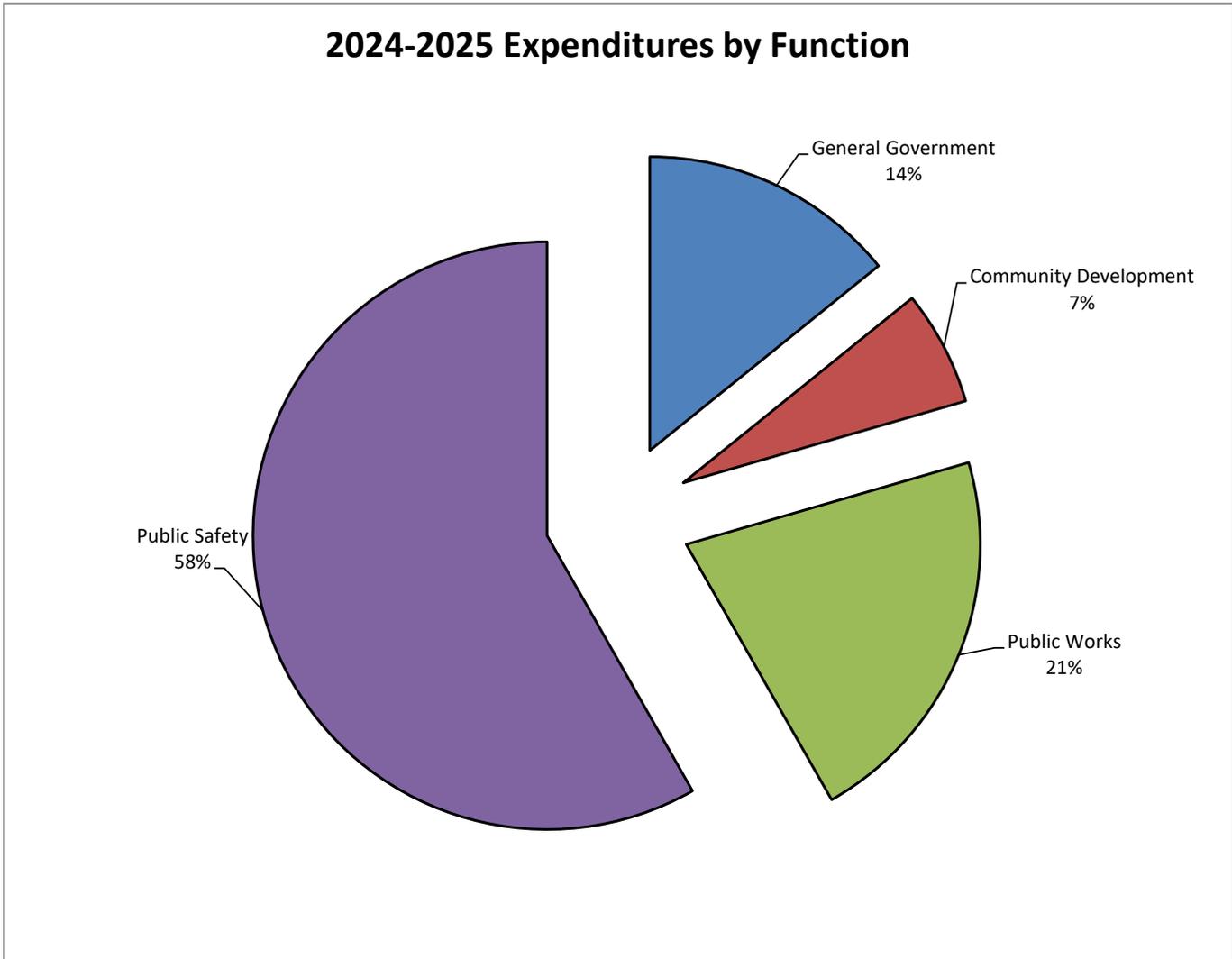
Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Property Taxes					
1010 Current Property Tax	\$ 6,492,046	\$ 7,090,615	\$ 7,158,463	\$ 7,165,040	\$ 7,922,668
1050 Delinquent Property Tax	(50,796)	(222,237)	(100,000)	(336,880)	(100,000)
1200 Penalty and Interest	12,174	29,834	25,000	32,389	26,200
Total Property Taxes	6,453,424	6,898,211	7,083,463	6,860,549	7,848,868
Franchise & Local Taxes					
2010 Sales Tax	16,265,939	17,460,412	17,420,820	17,610,960	17,963,180
2050 Mixed Drink Tax	592,076	609,936	615,000	810,092	810,000
2100 Franchise Tax - Electric	956,956	994,465	1,054,940	1,073,771	1,111,433
2110 Franchise Tax - Natural Gas	54,008	60,172	62,000	50,763	55,000
2120 Franchise Tax - Cable	122,120	103,765	90,000	90,498	81,450
2150 HB1777 Telecommunications Fee	45,476	36,305	30,000	36,593	35,500
Total Franchise & Local Taxes	18,036,575	19,265,054	19,272,760	19,672,677	20,056,563
Permit Fees					
3010 Alarm Registration	18,000	16,800	15,600	16,025	16,000
3020 Network Nodes	23,088	23,052	22,200	22,200	22,200
3050 Construction Permit	1,101,763	485,080	425,000	355,500	400,000
3100 Fire Protection Permit	20,842	85,843	35,000	45,005	45,000
3150 Food Dealer / Health Permit	51,900	52,100	52,450	53,000	53,000
3200 Mixed Beverage Permit	43,048	39,723	35,850	44,618	40,000
3300 Video Game Permit	4,230	4,455	4,565	4,800	4,800
3345 Ambulance Permit	16,800	18,450	18,475	32,000	32,000
3350 Wrecker Permit	16,050	16,675	16,675	16,625	16,625
Total Permit Fees	1,295,721	742,177	625,815	589,773	629,625
Court Fines & Fees					
4010 Court Fine & Fee	690,318	958,300	900,000	804,317	800,000
4050 Warrant Fee	46,547	66,333	57,000	75,367	70,000
4100 Court- City's 10% of State Tax	23,957	36,771	32,000	31,054	32,000
Total Court Fines & Fees	760,822	1,061,404	989,000	910,738	902,000
Charges for Service					
5050 Recreation Programs	47,605	51,090	47,605	49,239	50,000
5070 Agreement - Nassau Bay	115,874	122,593	100,000	111,000	113,775
5075 Agreement - Lakeview	85,343	76,390	72,000	80,000	20,500
5080 Agreement - Southeast VFD	24,000	6,000	-	-	-
5095 Agreement - Acadian	60,000	127,960	126,550	126,550	126,550
5096 Agreement - Nassau Bay EMS	12,500	-	-	-	-
5250 EMS Billing	-	-	-	-	500,000
5260 Emergency Response Billing	-	-	-	-	10,000
5350 Civic Center Rental	20,225	27,495	23,260	27,210	27,000
5360 Recreation / Meeting Room Rental	770	910	700	1,190	900
5370 Park Rental	5,250	4,250	4,000	4,250	4,250
Total Charges for Service	371,567	416,688	374,115	399,439	852,975

**001 - General Fund
Revenues**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Miscellaneous Income					
6010 Police Fees	2,300	1,987	1,800	2,018	2,000
6015 Alarm Fees	33,254	18,750	22,500	15,300	15,300
6050 Interest Income	153,752	859,369	786,485	1,363,426	1,227,083
6070 Unrealized Gain / Loss	(230,948)	230,132	-	-	-
6100 Other Income	223,642	235,506	150,000	193,878	175,000
6110 Credit Card Fees	-	1,834	-	42,462	42,000
6120 Insurance Reimbursements	26,801	65,177	25,000	74,827	25,000
6150 Sale of City Assets	14,379	846	15,000	1,020	1,000
6300 Cash Over / Short	(111)	(140)	-	60	-
Total Miscellaneous Income	223,069	1,413,460	1,000,785	1,692,991	1,487,383
Intergovernmental					
7035 FEMA Grant	19,477	-	-	-	-
Total Intergovernmental	19,477	-	-	-	-
Other Financing Sources					
8200 Transfer from WEDC Fund	700,000	930,000	930,000	930,000	980,000
8202 Transfer from Utility Fund	500,000	500,000	500,000	500,000	932,700
8211 Transfer from HOT Fund	118,500	145,000	425,050	425,050	173,350
8219 Transfer from Muni Court Fund	9,000	9,000	9,000	9,000	9,000
Total Other Financing Sources	1,327,500	1,584,000	1,864,050	1,864,050	2,095,050
General Fund	\$ 28,488,155	\$ 31,380,996	\$ 31,209,988	\$ 31,990,217	\$ 33,872,464

General Fund Expenditures by Function

General Government	\$ 5,327,260	14.2%
Community Development	2,374,057	6.3%
Public Works	7,985,065	21.3%
Public Safety	21,871,040	58.2%
Total	\$ 37,557,422	100.0%

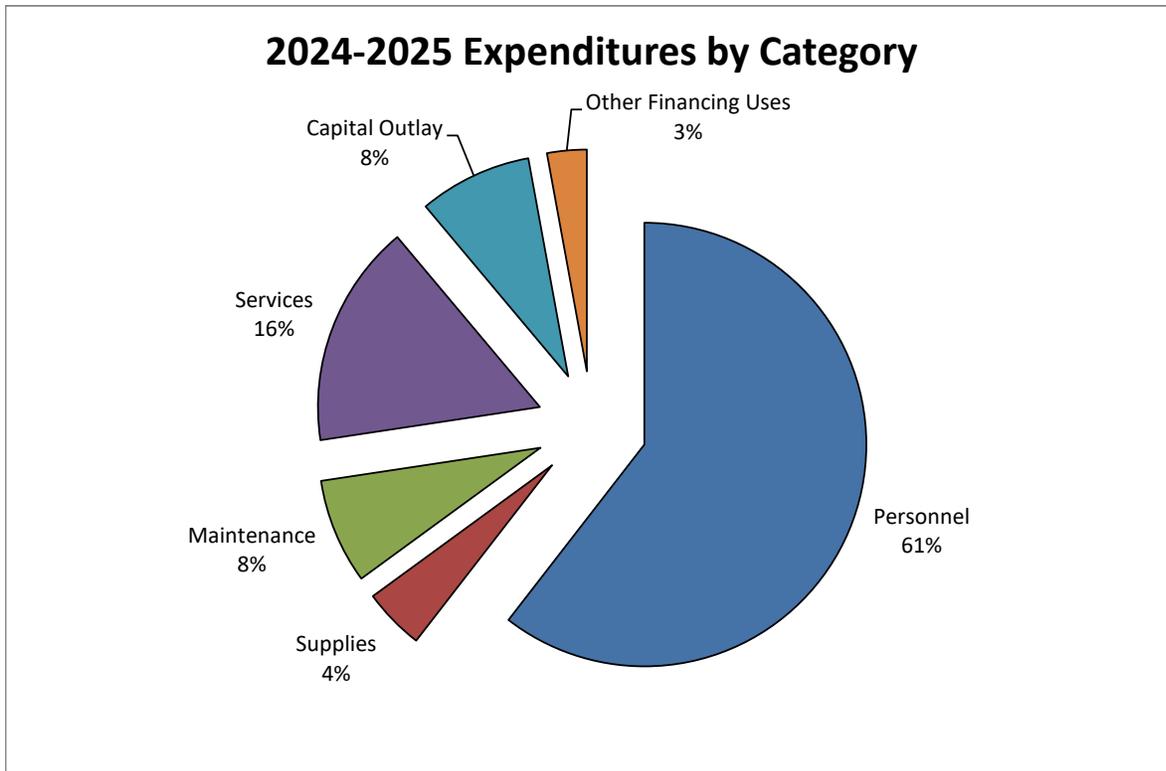


**001 - General Fund
Division Summary**

	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
City Council					
City Council	\$ 483,777	\$ 382,690	\$ 525,455	\$ 404,494	\$ 536,759
City Secretary	595,534	631,740	773,220	736,310	806,902
Total - City Council	1,079,311	1,014,430	1,298,675	1,140,804	1,343,661
City Manager					
City Manager	490,393	494,279	543,458	468,292	457,619
Total - City Manager	490,393	494,279	543,458	468,292	457,619
Finance					
Finance	1,126,582	1,067,541	1,198,657	1,170,225	1,208,218
Municipal Court	635,687	703,623	832,154	788,665	794,528
Total - Finance	1,762,269	1,771,164	2,030,811	1,958,890	2,002,746
Human Resources					
Human Resources	527,145	514,548	594,430	569,197	653,939
Total - Human Resources	527,145	514,548	594,430	569,197	653,939
Economic Development					
Economic Development	727,646	641,878	772,841	678,678	869,295
Total - Economic Development	727,646	641,878	772,841	678,678	869,295
Community Development					
CD - Administration	687,348	735,479	832,238	808,349	880,842
CD - Building	732,017	724,550	863,521	832,936	861,992
CD - Recreation	493,419	552,626	640,546	550,568	631,223
Total - Community Development	1,912,784	2,012,655	2,336,305	2,191,853	2,374,057
Public Works					
PW - Administration	939,860	1,158,607	1,469,104	1,406,704	1,507,566
PW - Maintenance	1,841,206	2,080,051	4,344,456	4,105,689	4,685,359
PW - Parks Maintenance	1,431,904	1,648,964	2,726,648	2,423,108	1,792,140
Total - Public Works	4,212,970	4,887,622	8,540,208	7,935,501	7,985,065
Police					
Police - Administration	2,232,042	2,132,807	2,701,048	2,671,101	2,834,816
Police - CID	961,511	992,089	1,684,412	1,273,972	1,758,215
Police - Patrol	5,156,503	5,652,773	6,007,650	6,067,885	6,931,516
Police - Communications	1,182,619	1,540,255	1,708,378	1,637,716	1,783,559
Police - Code Enforcement	166,034	176,359	213,204	187,473	205,827
Total - Police	9,698,709	10,494,283	12,314,692	11,838,147	13,513,933
Fire					
Fire - Prevention	925,356	519,157	578,521	569,674	604,452
Fire - Operations	3,755,152	2,590,036	2,801,191	2,687,744	3,310,385
Fire - Administration	-	2,484,210	3,945,115	3,390,342	2,818,689
Fire - EMS	-	-	-	-	1,399,745
Total - Fire	4,680,508	5,593,403	7,324,827	6,647,760	8,133,271
Emergency Management					
Emergency Management	193,407	191,911	211,871	216,203	223,836
Total - Emergency Management	193,407	191,911	211,871	216,203	223,836
General Fund	\$ 25,285,144	\$ 27,616,173	\$ 35,968,118	\$ 33,645,325	\$ 37,557,422

**001 - General Fund
Category Summary**

Object	Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
0000	Personnel	\$ 17,054,089	\$ 18,314,639	\$ 20,150,068	\$ 19,488,405	\$ 22,716,975
1000	Supplies	1,237,654	1,096,471	1,259,848	1,103,491	1,678,182
2000	Maintenance	1,766,929	1,857,868	3,167,100	2,956,576	2,875,415
3000	Services	4,516,739	5,163,253	6,503,428	6,061,180	6,115,457
7000	Capital Outlay	138,228	503,177	4,169,974	3,317,973	3,089,443
8000	Other Financing Uses	571,507	680,765	717,700	717,700	1,081,950
General Fund		\$ 25,285,144	\$ 27,616,173	\$ 35,968,118	\$ 33,645,325	\$ 37,557,422



**001 - General Fund
Line Item Detail**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 11,188,673	\$ 12,162,990	\$ 13,258,709	\$ 12,904,196	\$ 14,840,810
0150 Overtime	709,129	687,125	733,400	769,875	1,035,050
0200 Taxes	876,958	947,208	1,092,788	1,033,403	1,225,941
0250 Retirement	2,064,059	2,213,378	2,545,624	2,490,015	3,000,669
0300 Group Insurance	2,015,172	2,113,963	2,322,000	2,089,304	2,388,820
0310 W/C Insurance	86,204	114,203	121,994	130,599	141,558
0320 Disability Insurance	59,205	67,397	75,553	71,013	84,127
0750 Contract Personnel	54,689	8,376	-	-	-
Total Personnel	17,054,089	18,314,639	20,150,068	19,488,405	22,716,975
Supplies					
1050 Certificate & Award	13,254	8,523	28,148	16,500	30,400
1100 Chemical	11,633	17,718	22,300	21,500	22,800
1200 Fire Prevention Supplies	8,985	7,638	9,900	7,900	9,900
1230 Holiday Supplies	253,612	82,358	86,850	79,134	86,850
1234 July 4 Celebration Committee	52,755	48,373	60,000	60,000	70,000
1250 Investigative Supplies	5,564	3,439	4,990	4,150	5,540
1300 Kitchen & Janitorial	52,296	80,153	77,445	77,823	90,075
1400 Office & Postage	69,943	63,644	104,215	78,813	104,490
1450 Office Furnishings	16,612	36,346	55,700	58,264	19,200
1460 Combined Agency Response Team	-	-	-	-	39,000
1600 Safety & Health	34,338	42,936	60,310	50,414	98,162
1650 Shop Supplies	7,936	20,770	15,000	14,500	41,000
1660 Medical Supplies	-	-	-	-	140,000
1700 Small Tools & Equipment	328,140	265,847	223,210	195,475	413,630
1850 Uniform & Apparel	138,983	172,271	239,050	188,918	222,400
1900 Vehicle & Eqpt. Supplies	243,601	246,456	272,730	250,100	284,735
Total Supplies	1,237,654	1,096,471	1,259,848	1,103,491	1,678,182
Maintenance					
2050 Building Maintenance	430,996	423,902	398,800	392,888	597,600
2100 Property Maintenance	222,282	420,038	1,145,100	1,045,100	477,500
2150 K-9 Maintenance	26,180	7,835	9,000	9,000	30,500
2200 Machine & Eqpt. Maintenance	62,715	45,163	112,665	66,196	137,345
2250 Signage Maintenance	91,567	74,452	90,500	85,000	90,500
2300 Street Maintenance	90,398	92,819	168,000	145,000	272,000
2450 Vehicle Maintenance	218,288	182,788	252,550	220,259	323,650
2900 Service Contracts	524,039	610,872	748,835	751,912	788,820
2910 CAD Support Services	100,463	-	241,650	241,221	157,500
Total Maintenance	1,766,929	1,857,868	3,167,100	2,956,576	2,875,415

**001 - General Fund
Line Item Detail**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Services					
3010 Animal Control	28,006	18,663	20,000	20,000	25,000
3030 Attorney	241,876	160,448	260,000	200,000	260,000
3050 Auditor	54,351	44,382	51,655	51,655	53,165
3060 Contract Services	167,374	119,677	258,000	191,395	270,000
3070 Personnel Services	112,180	139,424	158,760	175,500	195,000
3080 Financial	146,199	131,156	116,700	110,726	103,800
3090 Codification	2,109	5,291	4,740	4,740	4,740
3110 Communication	190,197	167,505	179,680	195,917	226,561
3130 Consultant / Prof. Services	82,469	156,241	308,195	260,050	317,380
3150 Court	34,084	54,867	60,000	52,500	60,000
3160 Deployment Expense	23,612	5,993	-	2,691	3,000
3170 Disposal	444	330	1,000	411	1,000
3190 Dues, Subscriptions, Media	39,279	58,289	75,093	70,525	82,965
3210 Election	8,617	259	33,900	34,307	40,000
3230 EMS Services	712,425	1,438,000	1,438,000	1,438,000	719,000
3240 Investigative Services	11,207	9,192	8,700	6,355	35,050
3250 Employee Program	62,988	61,206	93,245	78,245	97,871
3290 Fire Services	6,124	1,418	5,600	3,000	5,600
3310 General Insurance	225,287	247,810	263,905	263,978	316,827
3330 Janitorial Services	103,873	59,346	50,000	1,130	5,000
3350 Jury Trials	1,350	1,675	3,500	1,486	2,000
3390 Mosquito Control	7,943	28,669	32,000	32,000	35,000
3430 Legal Notices	7,718	17,797	16,000	13,000	16,000
3440 Technology Services	27,366	31,150	47,500	47,500	47,500
3470 Pre-Employment	16,086	25,834	20,180	20,180	21,430
3490 Printing	34,079	22,066	49,720	33,251	49,170
3510 Prisoner Support	13,522	9,620	9,600	14,000	13,000
3530 Professional Development	294,838	271,167	344,770	319,426	410,770
3570 Publications	2,014	-	-	-	-
3590 Public Relations	34,792	38,984	89,950	48,000	92,450
3600 Recreation Program	85,977	122,474	100,710	100,710	105,745
3610 Recycling	864	487	1,500	750	1,500
3630 Rentals	17,321	12,074	17,000	13,250	17,000
3670 Street Lights	181,345	208,763	221,150	264,143	277,336
3690 Tax Appraisal	68,876	72,685	89,000	89,000	84,000
3710 Tax Collection	7,493	7,860	7,765	7,910	8,200
3750 Uniform Service	25,081	25,270	35,700	29,184	41,150
3770 Utilities	261,187	308,577	366,935	331,045	379,912
3780 Water Charges	72,541	91,149	79,225	101,070	126,225
3790 Warrant Collection	1,698	1,820	2,250	1,850	2,250
3795 Economic Development Initiatives	252,206	167,857	253,000	163,000	321,910
3810 City Council Contingency	18,711	1,077	26,000	6,000	26,000
3820 City Manager Contingency	29,086	145	40,000	500	40,000
3870 Emergency Management	346	-	-	-	-
3880 Information Technology	801,600	816,558	1,262,800	1,262,800	1,174,950
Total Services	4,516,739	5,163,253	6,503,428	6,061,180	6,115,457

**001 - General Fund
Line Item Detail**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Capital Outlay					
7050 Building & Property	108,958	488,171	3,984,469	3,145,926	2,533,575
7100 Computer System	-	-	-	-	23,000
7150 Furniture	-	15,007	15,000	10,596	20,000
7200 Machine & Equipment	-	-	170,505	161,451	512,868
7250 Vehicles	29,270	-	-	-	-
Total Capital Outlay	138,228	503,177	4,169,974	3,317,973	3,089,443
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	571,507	680,765	717,700	717,700	1,081,950
Total Other Financing Uses	571,507	680,765	717,700	717,700	1,081,950
General Fund	\$ 25,285,144	\$ 27,616,173	\$ 35,968,118	\$ 33,645,325	\$ 37,557,422



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 2023-2024

- 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, 2022
- Received the GFOA Distinguished Budget Presentation Award for the Annual Budget for Fiscal Year 2023-2024
- Flyway Development recruitment of several new businesses
- Grand openings of Great Wolf Lodge, Chicken N Pickle, and Vida Mariscos in Flyway
- Transformed defunct TxDOT property into Shops at Baybrook with several businesses opening in FY23-24

City Council Goals That Are Addressed In The FY 2024-2025 Annual Budget	City Council	City Secretary	City Manager	Finance	Municipal Court	Human Resources	Economic Development
4.4 – Ensure that large parcels within the City are developed in a way to maximize development opportunities	✓	✓	✓	✓	✓	✓	✓
7.8 – Maintain a strong, fiscally sustainable organization	✓	✓	✓	✓	✓	✓	✓

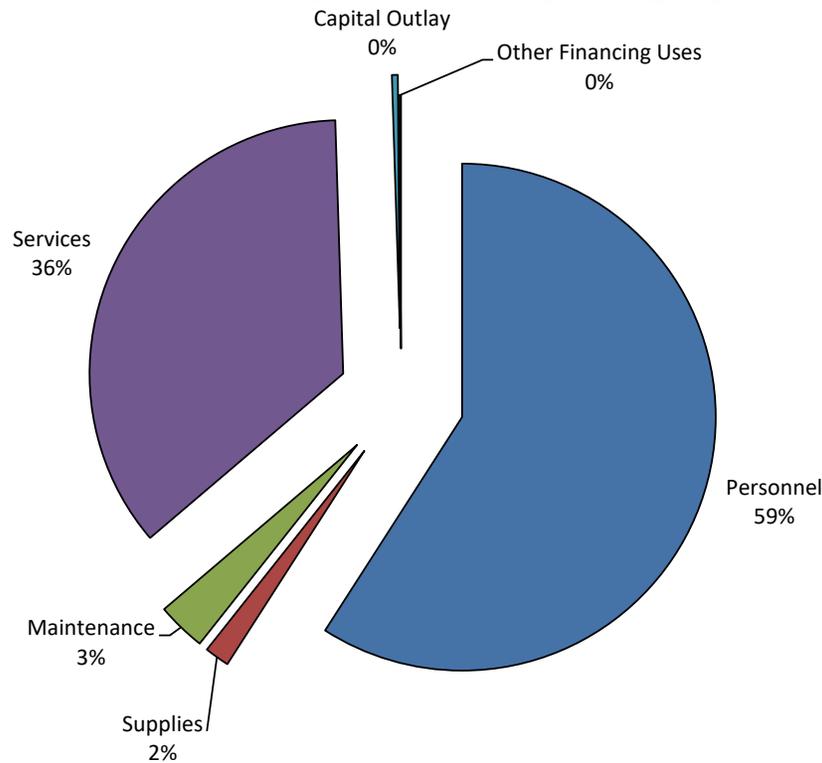
**General Government Function
Division Summary**

	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
City Council					
City Council	\$ 483,777	\$ 382,690	\$ 525,455	\$ 404,494	\$ 536,759
City Secretary	595,534	631,740	773,220	736,310	806,902
Total - City Council	1,079,311	1,014,430	1,298,675	1,140,804	1,343,661
City Manager					
City Manager	490,393	494,279	543,458	468,292	457,619
Total - City Manager	490,393	494,279	543,458	468,292	457,619
Finance					
Finance	1,126,582	1,067,541	1,198,657	1,170,225	1,208,218
Municipal Court	635,687	703,623	832,154	788,665	794,528
Total - Finance	1,762,269	1,771,164	2,030,811	1,958,890	2,002,746
Human Resources					
Human Resources	527,145	514,548	594,430	569,197	653,939
Total - Human Resources	527,145	514,548	594,430	569,197	653,939
Economic Development					
Economic Development	727,646	641,878	772,841	678,678	869,295
Total - Economic Development	727,646	641,878	772,841	678,678	869,295
General Government Function	\$ 4,586,765	\$ 4,436,300	\$ 5,240,215	\$ 4,815,861	\$ 5,327,260

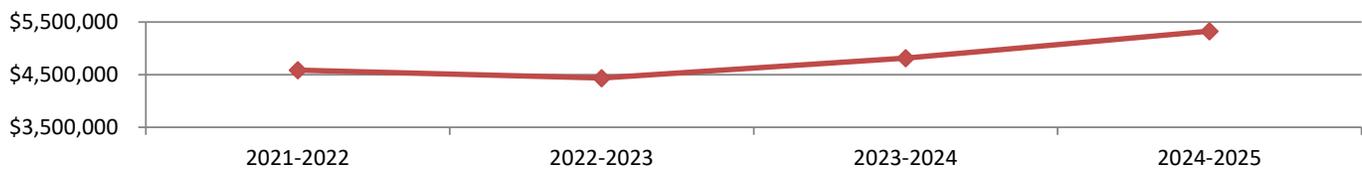
**General Government Function
Expenditure Summary**

Object	Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
0000	Personnel	\$ 2,844,913	\$ 2,967,757	\$ 3,167,409	\$ 3,095,599	\$ 3,147,387
1000	Supplies	62,314	51,835	95,228	61,178	84,145
2000	Maintenance	161,255	102,445	157,875	144,731	165,811
3000	Services	1,503,482	1,299,463	1,812,303	1,506,953	1,903,317
7000	Capital Outlay	-	-	-	-	20,000
8000	Other Financing Uses	14,800	14,800	7,400	7,400	6,600
General Government Function		\$ 4,586,765	\$ 4,436,300	\$ 5,240,215	\$ 4,815,861	\$ 5,327,260

2024-2025 Expenditures by Category



Expenditure Trend



**General Government Function
Line Item Detail**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 2,048,100	\$ 2,165,963	\$ 2,295,222	\$ 2,261,534	\$ 2,269,145
0150 Overtime	3,516	4,979	5,600	4,296	5,200
0200 Taxes	146,875	155,194	172,945	165,399	169,353
0250 Retirement	340,402	352,781	396,465	388,865	406,763
0300 Group Insurance	239,273	267,645	281,550	261,349	281,703
0310 W/C Insurance	2,130	1,703	2,622	2,809	2,373
0320 Disability Insurance	9,928	11,117	13,005	11,347	12,850
0750 Contract Personnel	54,689	8,376	-	-	-
Total Personnel	2,844,913	2,967,757	3,167,409	3,095,599	3,147,387
Supplies					
1050 Certificate & Award	10,831	6,145	22,148	12,000	20,400
1230 Holiday Supplies	422	998	2,500	1,000	2,500
1300 Kitchen & Janitorial	9,156	9,838	9,445	9,445	9,105
1400 Office & Postage	28,430	25,799	43,825	29,415	41,100
1450 Office Furnishings	3,713	871	200	-	1,200
1700 Small Tools & Equipment	5,326	4,811	12,370	4,733	4,300
1850 Uniform & Apparel	3,692	2,401	3,200	3,625	4,200
1900 Vehicle & Eqpt. Supplies	744	974	1,540	960	1,340
Total Supplies	62,314	51,835	95,228	61,178	84,145
Maintenance					
2050 Building Maintenance	3,061	3,236	3,700	3,300	3,500
2200 Machine & Eqpt. Maintenance	1,107	955	11,830	5,203	22,155
2450 Vehicle Maintenance	36	282	1,000	575	750
2900 Service Contracts	157,051	97,971	141,345	135,653	139,406
Total Maintenance	161,255	102,445	157,875	144,731	165,811

**General Government Function
Line Item Detail**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Services					
3030 Attorney	241,876	160,448	260,000	200,000	260,000
3050 Auditor	54,351	44,382	51,655	51,655	53,165
3080 Financial	146,199	131,156	116,700	110,726	103,800
3090 Codification	2,109	5,291	4,740	4,740	4,740
3110 Communication	12,570	13,485	9,960	11,262	14,320
3130 Consultant / Prof. Services	18,069	1,700	1,845	1,700	24,380
3150 Court	34,084	54,867	60,000	52,500	60,000
3170 Disposal	444	330	1,000	411	1,000
3190 Dues, Subscriptions, Media	14,457	23,830	27,213	24,187	27,205
3210 Election	8,617	259	33,900	34,307	40,000
3250 Employee Program	62,988	61,206	93,245	78,245	97,871
3310 General Insurance	38,038	39,131	39,405	42,192	47,146
3330 Janitorial Services	17,212	-	-	-	-
3350 Jury Trials	1,350	1,675	3,500	1,486	2,000
3430 Legal Notices	7,718	17,797	16,000	13,000	16,000
3470 Pre-Employment	16,086	25,834	20,180	20,180	21,430
3490 Printing	30,550	19,021	36,530	29,478	36,730
3530 Professional Development	53,180	62,087	79,000	77,245	94,000
3570 Publications	2,014	-	-	-	-
3590 Public Relations	12,989	18,845	55,600	20,400	55,600
3690 Tax Appraisal	68,876	72,685	89,000	89,000	84,000
3710 Tax Collection	7,493	7,860	7,765	7,910	8,200
3770 Utilities	102,540	113,411	140,245	116,625	135,400
3780 Water Charges	3,995	6,008	4,570	9,354	10,770
3790 Warrant Collection	1,698	1,820	2,250	1,850	2,250
3795 Economic Development Initiatives	252,206	167,857	253,000	163,000	321,910
3810 City Council Contingency	18,711	1,077	26,000	6,000	26,000
3820 City Manager Contingency	29,086	145	40,000	500	40,000
3880 Information Technology	243,979	247,258	339,000	339,000	315,400
Total Services	1,503,482	1,299,463	1,812,303	1,506,953	1,903,317
Capital Outlay					
7150 Furniture	-	-	-	-	20,000
Total Capital Outlay	-	-	-	-	20,000
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	14,800	14,800	7,400	7,400	6,600
Total Other Financing Uses	14,800	14,800	7,400	7,400	6,600
General Government Function	\$ 4,586,765	\$ 4,436,300	\$ 5,240,215	\$ 4,815,861	\$ 5,327,260

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 2024-2025

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 2024-2025 BUDGET

- Professional Development increase due to more council members participating in TML sessions

<u>WORKLOAD MEASURES</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of regular City Council meetings	24	25	25	25
Number of special City Council meetings	5	5	5	5

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 54,000	\$ 54,000	\$ 54,000	\$ 52,500	\$ 54,000
0200 Taxes	4,499	4,183	5,175	4,226	4,810
0310 W/C Insurance	58	51	65	70	60
Total Personnel	58,557	58,234	59,240	56,796	58,870
Supplies					
1050 Certificate & Award	157	147	4,000	500	4,000
1300 Kitchen & Janitorial	-	56	-	-	-
1400 Office & Postage	994	1,135	5,300	2,000	5,300
1450 Office Furnishings	-	-	200	-	200
1850 Uniform and Apparel	3,075	1,161	1,800	1,800	1,800
Total Supplies	4,226	2,499	11,300	4,300	11,300
Services					
3030 Attorney	241,876	160,448	260,000	200,000	260,000
3050 Auditor	54,351	44,382	51,655	51,655	53,165
3110 Communication	3,303	3,603	3,650	3,656	3,650
3190 Dues, Subscriptions, Media	5,251	5,386	6,000	6,000	6,000
3310 General Insurance	10,951	11,562	12,425	12,204	13,129
3330 Janitorial Services	2,580	-	-	-	-
3490 Printing	126	409	800	400	800
3530 Professional Development	19,336	25,592	25,000	30,000	35,000
3590 Public Relations	12,407	18,496	53,800	20,000	53,800
3770 Utilities	15,511	12,594	15,585	13,483	15,045
3810 City Council Contingency	18,711	1,077	26,000	6,000	26,000
3880 Information Technology	36,592	38,408	-	-	-
Total Services	420,994	321,957	454,915	343,398	466,589
City Council	\$ 483,777	\$ 382,690	\$ 525,455	\$ 404,494	\$ 536,759

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 2024-2025

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 Election process

Action Item: Continue to keep up with new technology to improve voter experience

Goal: Ensure compliance with all Federal and State laws

Action Item: Implement changes because of new legislation

SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Small Tools & Equipment decrease due to one-time purchase completed FY23-24
- Machine & Equipment Maintenance increase due to printer equipment lease schedule additions
- Furniture & Equipment increase is a \$20,000 supplemental request to replace display screens in City Hall lobby

<u>WORKLOAD MEASURES</u>	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of agenda packets prepared	24	32	32	32
Number of pages imaged	87,412	90,000	90,000	90,000
Number of pounds of records removed and destroyed	1,100	1,500	1,200	1,200
 <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
Total Employees (Full-Time Equivalents)	5.00	5.00	5.00	5.00

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 305,958	\$ 324,207	\$ 340,598	\$ 339,811	\$ 348,109
0150 Overtime	2,498	2,195	2,500	3,196	3,200
0200 Taxes	23,030	24,585	27,147	26,393	27,461
0250 Retirement	54,658	57,168	63,593	63,616	67,522
0300 Group Insurance	42,061	39,798	40,590	37,550	41,634
0310 W/C Insurance	298	290	395	423	369
0320 Disability Insurance	1,655	1,953	2,005	1,863	2,040
0750 Contract Personnel	3,960	-	-	-	-
Total Personnel	434,119	450,195	476,828	472,852	490,335
Supplies					
1230 Holiday Supplies	422	998	2,500	1,000	2,500
1300 Kitchen & Janitorial	1,681	1,942	2,000	2,000	1,895
1400 Office & Postage	3,446	2,371	4,500	2,500	4,500
1450 Office Furnishings	3,713	871	-	-	1,000
1700 Small Tools & Equipment	113	99	4,000	3,983	500
1850 Uniforms & Apparel	-	226	-	520	1,000
1900 Vehicle Equipment and Supplies	-	783	840	810	840
Total Supplies	9,375	7,290	13,840	10,813	12,235
Maintenance					
2200 Machine & Eqpt Maintenance	-	100	2,800	1,205	4,420
2450 Vehicle Maintenance	-	170	500	250	500
2900 Service Contracts	5,788	19,635	30,000	20,000	30,000
Total Maintenance	5,788	19,905	33,300	21,455	34,920
Services					
3090 Codification	2,109	5,291	4,740	4,740	4,740
3110 Communication	1,774	1,472	1,765	1,600	1,655
3170 Disposal	444	330	1,000	411	1,000
3190 Dues, Subscriptions, Media	2,131	3,479	4,980	3,480	4,980
3210 Election	8,617	259	33,900	34,307	40,000
3310 General Insurance	3,373	3,632	5,197	5,104	6,187
3330 Janitorial Services	2,972	-	-	-	-
3430 Legal Notices	7,718	17,797	16,000	13,000	16,000
3490 Printing	25,823	15,319	30,000	25,000	30,000
3530 Professional Development	9,290	13,377	18,000	14,000	18,000
3770 Utilities	17,848	20,994	25,970	20,898	25,075
3780 Water Charges	793	1,201	900	1,850	2,125
3880 Information Technology	63,361	63,400	102,900	102,900	95,750
Total Services	146,253	146,550	245,352	227,290	245,512
Capital Outlay					
7150 Furniture & Equipment	-	-	-	-	20,000
Total Capital Outlay	-	-	-	-	20,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	-	7,800	3,900	3,900	3,900
Total Other Financing Uses	-	7,800	3,900	3,900	3,900
City Secretary	\$ 595,534	\$ 631,740	\$ 773,220	\$ 736,310	\$ 806,902

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 2024-2025

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 2024-2025 BUDGET

- Removed Administrative Assistant position
- Vehicle & Equipment Supplies has been moved to Economic Development
- Vehicle Maintenance has been moved to Economic Development
- Employee Program budget has been moved to Human Resources

<u>WORKLOAD MEASURES</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>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	350	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%

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

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 319,125	\$ 348,429	\$ 340,434	\$ 320,526	\$ 282,705
0200 Taxes	17,427	18,620	19,199	19,382	14,380
0250 Retirement	56,560	57,808	59,578	56,094	50,492
0300 Group Insurance	13,460	13,628	13,840	10,348	6,642
0310 W/C Insurance	277	289	370	397	276
0320 Disability Insurance	1,422	1,381	1,847	1,116	1,509
Total Personnel	408,272	440,155	435,268	407,863	356,004
Supplies					
1300 Kitchen & Janitorial	1,072	789	850	850	760
1400 Office & Postage	1,218	885	2,000	1,000	2,000
1700 Small Tools & Equipment	-	1,776	1,800	-	1,800
1900 Vehicle & Eqpt. Supplies	744	192	700	150	-
Total Supplies	3,035	3,642	5,350	2,000	4,560
Maintenance					
2200 Machine & Eqpt. Maintenance	-	100	1,400	1,105	1,205
2450 Vehicle Maintenance	36	112	500	325	-
Total Maintenance	36	213	1,900	1,430	1,205
Services					
3110 Communication	1,738	1,899	1,770	2,091	1,880
3190 Dues, Subscriptions, Media	2,467	4,133	4,500	3,818	4,500
3250 Employee Program	-	3,824	4,800	4,800	-
3310 General Insurance	6,375	6,167	4,030	4,958	5,550
3330 Janitorial Services	1,054	-	-	-	-
3490 Printing	1,039	229	1,000	-	1,000
3530 Professional Development	1,581	3,663	6,500	4,500	6,500
3590 Public Relations	32	-	1,000	-	1,000
3770 Utilities	6,323	8,390	10,390	8,725	10,030
3780 Water Charges	474	721	550	1,207	1,390
3820 City Manager Contingency	29,086	145	40,000	500	40,000
3880 Information Technology	14,080	14,100	22,900	22,900	21,300
Total Services	64,250	43,270	97,440	53,499	93,150
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	14,800	7,000	3,500	3,500	2,700
Total Other Financing Uses	14,800	7,000	3,500	3,500	2,700
City Manager	\$ 490,393	\$ 494,279	\$ 543,458	\$ 468,292	\$ 457,619

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 2024-2025

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 2024-2025 BUDGET

- Machine & Equipment Maintenance increase due to printer equipment lease schedule additions
- Service Contracts decrease due to allocating the Incode Insite fees to the Utility Fund
- Financial decrease due to a significant decline in credit card transaction fees since implementing convenience fee
- Communication increase due to moving the Logix long distance expense back to Finance from Police
- Professional Development increases due to higher travel costs and the Assistant Director participating in a director's program

<u>WORKLOAD MEASURES</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of payrolls processed	27	27	27	27
Number of accounts payable checks processed	3,007	3,100	3,150	3,100
Number of utility bills processed	21,819	23,000	23,200	23,200

PERFORMANCE MEASURES

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

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

001 - General Fund / Finance (82301-00)

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 444,670	\$ 494,354	\$ 538,782	\$ 538,516	\$ 560,602
0150 Overtime	830	919	600	350	500
0200 Taxes	32,977	36,831	41,823	40,735	43,210
0250 Retirement	78,772	86,715	99,974	100,097	107,844
0300 Group Insurance	71,671	92,981	100,320	94,457	101,589
0310 W/C Insurance	481	455	620	664	590
0320 Disability Insurance	2,262	2,948	3,185	3,200	3,313
0750 Contract Personnel	50,729	8,376	-	-	-
Total Personnel	682,392	723,578	785,304	778,019	817,648
Supplies					
1300 Kitchen & Janitorial	2,106	2,418	2,495	2,495	2,275
1400 Office & Postage	9,840	8,292	12,725	9,765	10,000
1850 Uniform & Apparel	492	542	900	805	900
Total Supplies	12,438	11,252	16,120	13,065	13,175
Maintenance					
2200 Machine & Eqpt. Maintenance	1,107	730	5,080	1,725	7,305
2900 Service Contracts	130,423	60,054	86,840	90,740	83,145
Total Maintenance	131,530	60,784	91,920	92,465	90,450
Services					
3080 Financial	131,736	99,990	89,200	72,940	68,800
3110 Communication	3,922	3,826	810	810	3,935
3190 Dues, Subscriptions, Media	1,718	6,063	5,280	4,486	4,770
3310 General Insurance	10,736	10,860	9,443	11,245	12,200
3330 Janitorial Services	4,332	-	-	-	-
3490 Printing	2,021	1,024	2,000	1,410	2,000
3530 Professional Development	6,205	6,183	10,000	11,445	15,000
3690 Tax Appraisal	68,876	72,685	89,000	89,000	84,000
3710 Tax Collection	7,493	7,860	7,765	7,910	8,200
3770 Utilities	25,575	25,244	31,165	25,655	30,090
3780 Water Charges	985	1,442	1,050	2,175	2,500
3880 Information Technology	36,624	36,750	59,600	59,600	55,450
Total Services	300,223	271,927	305,313	286,676	286,945
Finance	\$ 1,126,582	\$ 1,067,541	\$ 1,198,657	\$ 1,170,225	\$ 1,208,218

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 2024-2025

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 2024-2025 BUDGET

- Machine & Equipment Maintenance increase due to printer equipment lease schedule additions
- Financial increase due to more in-person and online credit card payments
- Jury Trials decrease due to fewer jury trials

<u>WORKLOAD MEASURES</u>	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of cases filed	7,226	7,000	6,000	7,000
Number of dispositions	6,980	6,400	5,500	6,000
Number of warrants issued	2,992	2,800	2,750	3,000

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
Total Employees (Full-Time Equivalents)	5.00	5.00	5.00	5.00

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 352,347	\$ 378,269	\$ 426,138	\$ 409,410	\$ 393,567
0200 Taxes	26,647	28,655	33,500	28,835	30,693
0250 Retirement	48,979	51,499	63,415	57,781	59,499
0300 Group Insurance	36,418	42,474	49,520	43,493	48,093
0310 W/C Insurance	428	259	490	525	414
0320 Disability Insurance	1,530	1,718	2,485	1,740	2,317
Total Personnel	466,349	502,874	575,548	541,784	534,583
Supplies					
1300 Kitchen & Janitorial	1,795	2,334	1,900	1,900	1,895
1400 Office & Postage	9,366	10,759	15,000	11,150	15,000
Total Supplies	11,161	13,093	16,900	13,050	16,895
Maintenance					
2050 Building Maintenance	3,061	3,236	3,700	3,300	3,500
2200 Machine & Eqpt. Maintenance	-	-	800	268	1,615
2900 Service Contracts	13,338	9,768	15,925	16,333	16,823
Total Maintenance	16,400	13,004	20,425	19,901	21,938
Services					
3080 Financial	14,463	31,166	27,500	37,786	35,000
3110 Communication	855	636	675	675	695
3150 Court	34,084	54,867	60,000	52,500	60,000
3190 Dues, Subscriptions, Media	520	520	650	600	735
3310 General Insurance	4,228	4,329	4,986	5,417	6,152
3330 Janitorial Services	3,872	-	-	-	-
3350 Jury Trials	1,350	1,675	3,500	1,486	2,000
3490 Printing	1,541	2,040	2,480	2,668	2,680
3530 Professional Development	1,895	2,198	4,000	1,800	4,000
3770 Utilities	23,303	21,000	25,970	20,898	25,075
3780 Water Charges	793	1,201	870	1,850	2,125
3790 Warrant Collection	1,698	1,820	2,250	1,850	2,250
3880 Information Technology	53,175	53,200	86,400	86,400	80,400
Total Services	141,777	174,652	219,281	213,930	221,112
Municipal Court	\$ 635,687	\$ 703,623	\$ 832,154	\$ 788,665	\$ 794,528

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 2024-2025

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 2024-2025 BUDGET

- Small Tools & Equipment decrease based on estimated costs to replace toner and necessary office equipment
- Machine & Equipment Maintenance increase due to printer equipment lease schedule additions
- Communications increases due to the addition of hot spots for personnel for wireless access during training
- Professional Services/Consultant includes a \$22,500 supplemental request for a salary survey
- Employee Program increase due to transfer of employee appreciation expense from City Manager budget

<u>WORKLOAD MEASURES</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>
Number of employment applications processed	971	985	985	990
Number of benefit-related inquiries received	265	280	280	300
Number of information inquiries by employees	345	360	360	375

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
Human Resources Manager	0.00	0.00	1.00	1.00
Senior Human Resources Generalist	1.00	1.00	0.00	0.00
Human Resources Generalist	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	3.00	3.00	3.00	3.00

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 249,350	\$ 256,155	\$ 269,216	\$ 272,762	\$ 285,965
0150 Overtime	188	1,866	2,500	750	1,500
0200 Taxes	18,277	19,370	20,958	20,958	22,343
0250 Retirement	44,236	45,194	49,471	50,813	55,251
0300 Group Insurance	38,179	28,400	20,760	22,154	26,539
0310 W/C Insurance	216	78	307	329	302
0320 Disability Insurance	1,357	1,349	1,570	1,591	1,681
Total Personnel	351,804	352,411	364,782	369,357	393,581
Supplies					
1050 Certificate & Award	10,674	5,998	18,148	11,500	16,400
1300 Kitchen & Janitorial	1,072	1,152	1,100	1,100	1,140
1400 Office & Postage	1,760	1,627	3,000	2,000	3,000
1700 Small Tools & Equipment	4,713	2,936	6,570	750	2,000
1850 Uniform & Apparel	125	472	500	500	500
Total Supplies	18,344	12,185	29,318	15,850	23,040
Maintenance					
2200 Machine & Eqpt. Maintenance	-	-	1,100	600	4,725
2900 Service Contracts	7,502	8,514	8,580	8,580	9,438
Total Maintenance	7,502	8,514	9,680	9,180	14,163
Services					
3110 Communication	601	1,673	885	2,025	2,085
3130 Consultant / Prof. Services	18,069	1,700	1,845	1,700	24,380
3190 Dues, Subscriptions, Media	2,254	4,250	5,803	5,803	6,220
3250 Employee Program	62,988	57,382	88,445	73,445	97,871
3310 General Insurance	1,171	1,309	1,662	1,632	1,964
3330 Janitorial Services	1,326	-	-	-	-
3470 Pre-Employment	16,086	25,834	20,180	20,180	21,430
3490 Printing	-	-	250	-	250
3530 Professional Development	14,872	11,074	15,000	15,000	15,000
3770 Utilities	7,987	12,595	15,580	13,483	15,040
3780 Water Charges	474	721	600	1,142	1,315
3880 Information Technology	23,667	24,900	40,400	40,400	37,600
Total Services	149,495	141,438	190,650	174,810	223,155
Human Resources	\$ 527,145	\$ 514,548	\$ 594,430	\$ 569,197	\$ 653,939

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 on multiple platforms. The Economic Development division performs the roles of webmaster and tourism liaison for the municipality and manages two additional websites—Flywaytx.com and Spacecoastexas.com.

DIVISION GOALS AND ACTION ITEMS FOR FY 2024-2025

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, boardwalk, and amenities 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

SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Vehicle & Equipment Supplies includes fuel costs for a city vehicle used for business development
- Machine & Equipment Maintenance increase due to printer equipment lease schedule additions
- Vehicle Maintenance includes vehicle inspection and maintenance costs for a city vehicle
- Economic Development Initiatives include economic development agreements with American Furniture Warehouse, Great Wolf Lodge, and Rentokil

<u>WORKLOAD MEASURES</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2023-2024</u>	<u>2024-2025</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</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	415,000	900,100	970,600	533,600
Number of significant, active projects	3	3	3	3

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

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 322,650	\$ 310,549	\$ 326,054	\$ 328,009	\$ 344,197
0200 Taxes	24,018	22,950	25,143	24,870	26,456
0250 Retirement	57,195	54,397	60,434	60,464	66,155
0300 Group Insurance	37,484	50,364	56,520	53,347	57,206
0310 W/C Insurance	372	281	375	401	362
0320 Disability Insurance	1,702	1,768	1,913	1,837	1,990
Total Personnel	443,420	440,309	470,439	468,928	496,366
Supplies					
1300 Kitchen & Janitorial	1,430	1,146	1,100	1,100	1,140
1400 Office & Postage	1,807	729	1,300	1,000	1,300
1700 Small Tools & Equipment	500	-	-	-	-
1900 Vehicle & Eqpt. Supplies	-	-	-	-	500
Total Supplies	3,736	1,875	2,400	2,100	2,940
Maintenance					
2200 Machine & Eqpt. Maintenance	-	25	650	300	2,885
2450 Vehicle Maintenance	-	-	-	-	250
Total Maintenance	-	25	650	300	3,135
Services					
3110 Communication	377	376	405	405	420
3190 Dues, Subscriptions, Media	115	-	-	-	-
3310 General Insurance	1,204	1,272	1,662	1,632	1,964
3330 Janitorial Services	1,076	-	-	-	-
3530 Professional Development	-	-	500	500	500
3570 Publications	2,014	-	-	-	-
3590 Public Relations	550	349	800	400	800
3770 Utilities	5,993	12,594	15,585	13,483	15,045
3780 Water Charges	474	721	600	1,130	1,315
3795 Economic Development Initiatives	252,206	167,857	253,000	163,000	321,910
3880 Information Technology	16,480	16,500	26,800	26,800	24,900
Total Services	280,489	199,669	299,352	207,350	366,854
Economic Development	\$ 727,646	\$ 641,878	\$ 772,841	\$ 678,678	\$ 869,295



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 2023-2024

Administration

- GIS Section 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
- Created EMS/FD (Fire Department) auto-updating mapping for incident response (completion is slated for September of 2024)
- Updated Webster 911 address points and business name points using new schema collection/tables for the League City Police Department for migration to new 911 system
- Created employee-only internet swimming pool inspections dashboard map which is updated daily
- Improved ease-of-use interface on internet maps for: Federal Emergency Management Agency (FEMA) flood zones, Flood Insurance Rate Map (FIRM) panels, Economic Development promotional property, including office and retail space

Building

- Facilitated progress of the construction of Great Wolf Lodge with timely (daily) inspections and availability of Staff when needed on the project

Recreation

- Maintained a high attendance for Senior Events and Programs and for the Summer Camp Program

City Council Goals That Are Addressed In The FY 2024-2025 Annual Budget	CD - Administration	CD - Building	CD - Recreation
4.5 – Foster an increasing amount of single-family residences within the City		✓	
4.7 – Provide a variety of recreation opportunities to meet the existing and future needs of Webster’s residents	✓		✓
6.1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines	✓	✓	
6.4 – Revitalize antiquated commercial areas of the City	✓		

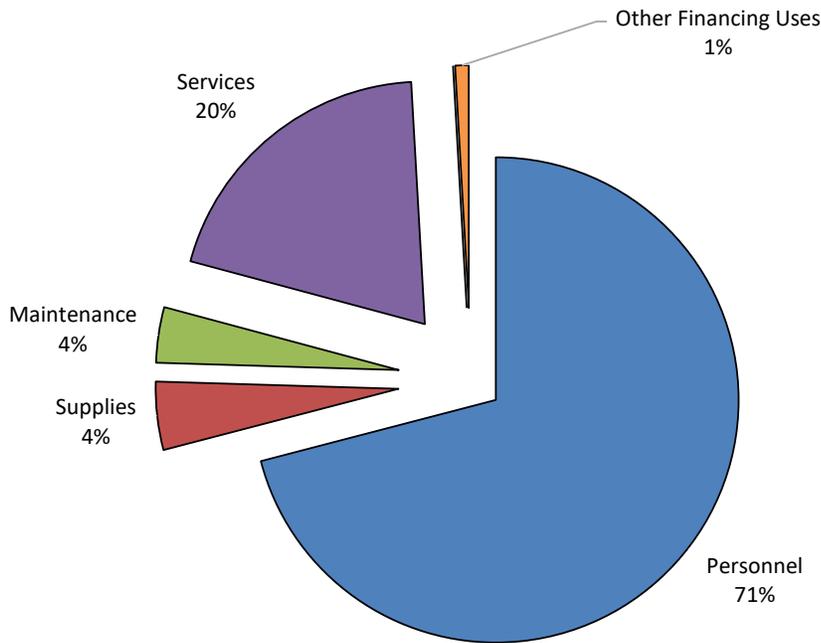
**Community Development Function
Division Summary**

	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Community Development					
CD - Administration	\$ 687,348	\$ 735,479	\$ 832,238	\$ 808,349	\$ 880,842
CD - Building	732,017	724,550	863,521	832,936	861,992
CD - Recreation	493,419	552,626	640,546	550,568	631,223
Community Dev. Function	\$ 1,912,784	\$ 2,012,654	\$ 2,336,305	\$ 2,191,853	\$ 2,374,057

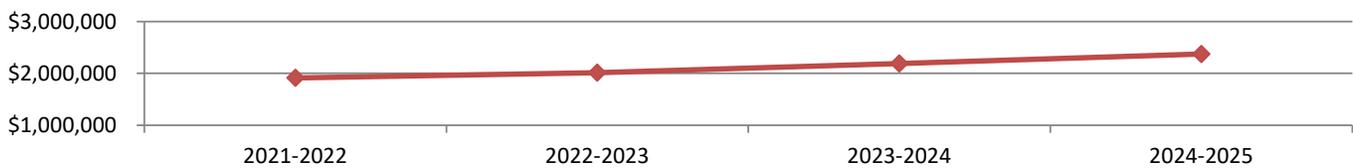
Community Development Function Expenditure Summary

Object	Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
0000	Personnel	\$ 1,456,451	\$ 1,490,875	\$ 1,603,296	\$ 1,570,364	\$ 1,684,136
1000	Supplies	79,243	78,467	100,275	83,084	107,775
2000	Maintenance	26,121	35,737	84,560	77,827	87,770
3000	Services	318,759	380,595	509,114	421,518	472,996
7000	Capital Outlay	-	-	14,500	14,500	-
8000	Other Financing Uses	32,210	26,980	24,560	24,560	21,380
Community Dev. Function		\$ 1,912,784	\$ 2,012,654	\$ 2,336,305	\$ 2,191,853	\$ 2,374,057

2024-2025 Expenditures by Category



Expenditure Trend



Community Development Function
Line Item Detail

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 1,028,072	\$ 1,034,885	\$ 1,117,755	\$ 1,092,095	\$ 1,170,050
0150 Overtime	18,183	23,695	20,050	23,766	24,050
0200 Taxes	78,091	78,468	87,969	84,292	92,250
0250 Retirement	175,353	173,391	190,814	193,123	208,558
0300 Group Insurance	147,870	171,635	176,940	167,149	179,473
0310 W/C Insurance	3,573	2,988	3,687	3,947	3,521
0320 Disability Insurance	5,310	5,813	6,081	5,992	6,234
Total Personnel	1,456,451	1,490,875	1,603,296	1,570,364	1,684,136
Supplies					
1230 Holiday Supplies	1,680	3,378	3,600	-	3,600
1234 July 4 Celebration Committee	52,755	48,373	60,000	60,000	70,000
1300 Kitchen & Janitorial	4,877	4,726	5,200	4,200	6,170
1400 Office & Postage	14,180	11,045	18,270	12,870	17,270
1600 Safety & Health	-	-	1,200	350	1,200
1700 Small Tools & Equipment	-	6,686	3,450	1,302	2,800
1850 Uniform & Apparel	451	184	2,960	752	2,960
1900 Vehicle & Eqpt. Supplies	5,299	4,073	5,595	3,610	3,775
Total Supplies	79,243	78,467	100,275	83,084	107,775
Maintenance					
2050 Building Maintenance	960	960	1,000	1,688	2,000
2200 Machine & Eqpt. Maintenance	-	201	7,700	3,500	15,370
2450 Vehicle Maintenance	8,729	9,627	7,600	8,750	10,100
2900 Service Contracts	16,432	24,949	68,260	63,889	60,300
Total Maintenance	26,121	35,737	84,560	77,827	87,770
Services					
3060 Contract Services	-	-	5,000	-	5,000
3110 Communication	2,804	2,380	2,445	1,945	3,905
3130 Consultant / Prof. Services	-	-	18,000	-	18,000
3190 Dues, Subscriptions, Media	1,668	3,902	7,260	5,615	7,000
3310 General Insurance	18,306	19,336	22,964	22,555	27,526
3330 Janitorial Services	38,183	24,083	50,000	1,130	5,000
3490 Printing	1,932	1,311	4,300	1,923	4,300
3530 Professional Development	7,422	12,472	22,090	16,590	25,090
3600 Recreation Program	85,977	122,474	100,710	100,710	105,745
3770 Utilities	41,676	71,141	82,085	74,011	86,335
3780 Water Charges	4,703	7,247	5,560	8,339	9,595
3880 Information Technology	116,088	116,250	188,700	188,700	175,500
Total Services	318,759	380,595	509,114	421,518	472,996

**Community Development Function
Line Item Detail**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Capital Outlay					
7200 Machine & Equipment	-	-	14,500	14,500	-
Total Capital Outlay	-	-	14,500	14,500	-
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	32,210	26,980	24,560	24,560	21,380
Total Other Financing Uses	32,210	26,980	24,560	24,560	21,380
Community Dev. Function	\$ 1,912,784	\$ 2,012,654	\$ 2,336,305	\$ 2,191,853	\$ 2,374,057

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 2024-2025

4.7 General Land Use Policy

Goal: Support the objectives of all City departments through the provision of Geographic Information System (GIS) spatial data products for current and future land use.

Action Item: (1) Keep all changes up to date in City planimetrics, utilities, aerial/drone imagery, site developments, parcels, plats, easements, building permits and more; (2) To map all Building Elevation Certificates ever issued by City to the GIS database; (3) Map all property surveys with link to survey document for public internet map access; (4) To create a daily, self-auto updating Emergency Operations Center (EOC) internet map of emergency evacuation registrants in Webster sourced from the Texas Department of Emergency Management (TDEM); (5) To integrate the Individual State of Texas Assessment Tool (ISTAT) and Public Assistance State of Texas Assessment Tool (PSTAT) real-time damage assessment data into the Webster GIS dashboard for Webster EOC sourced from TDEM.

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

Goal: Continue the ongoing effort to monitor and regulate existing and non-conforming uses that have code violations in their respective zoning districts. Since the City is in such a state of active development, this effort is a daily ongoing task.

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 in the city that have commercial potential in order to encourage and 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.

SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Communications increase to account for the data plan for one new hot spot
- Professional Development increase due to rising costs of travel and registration fees

<u>WORKLOAD MEASURES</u>	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of plats approved	13	6	5	6
Number of rezoning applications received	2	2	2	2
Number of special use permits issued	2	10	1	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%

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

Director of Community Development	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00
GIS Manager	1.00	1.00	1.00	1.00
GIS Specialist	-	1.00	1.00	1.00
GIS Technician	1.00	-	-	-
Administrative Coordinator	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	5.00	5.00	5.00	5.00

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 432,908	\$ 454,150	\$ 474,513	\$ 484,550	\$ 504,485
0150 Overtime	2,495	3,686	1,800	3,136	3,300
0200 Taxes	32,112	33,652	36,510	36,900	38,696
0250 Retirement	77,136	80,195	88,285	90,500	97,597
0300 Group Insurance	61,807	63,461	71,130	67,020	71,987
0310 W/C Insurance	588	605	723	774	713
0320 Disability Insurance	2,457	2,765	2,773	2,797	2,943
Total Personnel	609,503	638,514	675,734	685,677	719,721
Supplies					
1300 Kitchen & Janitorial	1,080	1,905	1,600	1,600	1,895
1400 Office & Postage	10,572	8,021	13,170	9,170	13,170
1700 Small Tools & Equipment	-	5,122	800	800	800
1850 Uniform & Apparel	-	141	500	200	500
1900 Vehicle & Eqpt. Supplies	882	835	870	740	775
Total Supplies	12,534	16,024	16,940	12,510	17,140
Maintenance					
2200 Machine & Eqpt. Maintenance	-	-	3,500	700	3,700
2450 Vehicle Maintenance	336	171	500	350	500
2900 Service Contracts	10,657	11,252	17,360	15,360	16,200
Total Maintenance	10,993	11,423	21,360	16,410	20,400
Services					
3110 Communication	637	636	675	675	1,175
3130 Consultant / Prof. Services	-	-	18,000	-	18,000
3190 Dues, Subscriptions, Media	606	2,810	3,820	3,820	4,145
3310 General Insurance	2,893	3,062	4,519	4,439	5,241
3330 Janitorial Services	1,299	-	-	-	-
3490 Printing	1,244	960	1,900	1,150	1,900
3530 Professional Development	2,867	5,726	8,990	7,490	11,990
3770 Utilities	7,446	20,993	25,970	20,898	25,075
3780 Water Charges	793	1,201	900	1,850	2,125
3880 Information Technology	30,932	31,000	50,300	50,300	46,800
Total Services	48,718	66,388	115,074	90,622	116,451
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	5,600	3,130	3,130	3,130	7,130
Total Other Financing Uses	5,600	3,130	3,130	3,130	7,130
CD Administration	\$ 687,348	\$ 735,479	\$ 832,238	\$ 808,349	\$ 880,842

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 2024-2025

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 by continuing to revise and adopt city ordinances to stay current with new 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 process 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

4.5 Foster an increasing number of single-family residences within the City.

Goal: Facilitate the completion of the Edgewater Planned Development, which provides for a substantial increase of single-family residences.

Action Item: Continue to process permits and review building plans in a timely manner for the remaining sections of the Edgewater Planned Development.

SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Machine & Equipment Maintenance increase due to printer equipment lease schedule additions
- Service Contracts decrease due to the one-time implementation cost of Camino software in FY23-24
- Communications increase to account for the data plans for four new hot spots

<u>WORKLOAD MEASURES</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Number of permits issued	1,879	2,200	2,070	2,000
Number of inspections performed	3,695	3,400	4,500	3,500
 <u>PERFORMANCE MEASURES</u>				
Percent of code violations abated	99%	99%	99%	99%
Percent of initial plans reviewed within 14 business days	100%	100%	100%	100%
Percent of inspections performed within 24 hours of request	100%	100%	100%	100%

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

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 461,227	\$ 430,841	\$ 453,504	\$ 453,235	\$ 471,507
0150 Overtime	-	-	750	-	750
0200 Taxes	34,651	31,927	35,830	34,097	36,830
0250 Retirement	81,362	75,860	84,196	84,100	90,768
0300 Group Insurance	66,189	87,663	84,740	80,251	86,160
0310 W/C Insurance	803	650	976	1,045	927
0320 Disability Insurance	2,379	2,578	2,632	2,660	2,737
Total Personnel	646,611	629,518	662,628	655,388	689,679
Supplies					
1300 Kitchen & Janitorial	2,140	1,927	1,600	1,600	2,275
1400 Office & Postage	2,301	2,253	3,600	2,600	2,600
1600 Safety & Health	-	-	700	350	700
1700 Small Tools & Equipment	-	1,564	2,650	502	2,000
1850 Uniform & Apparel	451	43	960	552	960
1900 Vehicle & Eqpt. Supplies	3,006	2,357	3,255	1,970	2,050
Total Supplies	7,897	8,144	12,765	7,574	10,585
Maintenance					
2200 Machine & Eqpt. Maintenance	-	201	3,800	2,800	7,055
2450 Vehicle Maintenance	1,895	1,994	3,000	1,800	3,000
2900 Service Contracts	5,775	6,809	44,900	44,825	25,200
Total Maintenance	7,670	9,003	51,700	49,425	35,255
Services					
3060 Contract Services	-	-	5,000	-	5,000
3110 Communication	2,167	1,744	1,770	1,270	2,730
3190 Dues, Subscriptions, Media	480	922	2,700	1,000	2,060
3310 General Insurance	3,490	3,686	5,563	5,464	6,633
3330 Janitorial Services	2,323	-	-	-	-
3490 Printing	688	351	1,800	500	1,800
3530 Professional Development	4,555	6,305	11,400	8,400	11,400
3770 Utilities	14,313	25,195	31,165	25,646	30,090
3780 Water Charges	1,113	1,682	1,250	2,489	2,860
3880 Information Technology	35,201	35,250	57,200	57,200	53,200
Total Services	64,329	75,134	117,848	101,969	115,773
Capital Outlay					
7200 Machine & Equipment	-	-	14,500	14,500	-
Total Capital Outlay	-	-	14,500	14,500	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	5,510	2,750	4,080	4,080	10,700
Total Other Financing Uses	5,510	2,750	4,080	4,080	10,700
CD Building	\$ 732,017	\$ 724,550	\$ 863,521	\$ 832,936	\$ 861,992

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 2024-2025

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

Goal: Continue to develop both active and passive recreation areas and facilities for the municipality’s neighborhoods.

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

Action Item: Maintain funding to promote and enhance awareness of various community events during the year

Action Item: Increase publicity promoting Recreation Programs to enhance attendance and participation throughout the year

SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- July 4 Celebration increase due to rising costs of supplies and to include costs for outsourced security
- Machine & Equipment Maintenance increase due to printer equipment lease schedule additions
- Vehicle Maintenance increase for repair costs on an aging fleet
- Service Contracts includes a \$15,000 supplemental request for new recreational software
- Janitorial Services decrease due to using City employees for event set-up and tear down versus utilizing a 3rd party
- Transfer to Equipment Replacement Fund decrease due to vehicles becoming fully funded

WORKLOAD MEASURES

	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>BUDGET</u>	<u>2023-2024</u> <u>ESTIMATE</u>	<u>2024-2025</u> <u>BUDGET</u>
Number of programs provided	6	6	6	6
Number of calendar days that include one program or event	265	265	265	265
Total program attendance	11,150	11,250	1,350	1,450

PERFORMANCE MEASURES

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

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

Recreation Manager	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	1.00	1.00	1.00	1.00
Computer Lab Counselor (Seasonal)	2.00	2.00	2.00	2.00
Recreation Intern (Seasonal)	2.00	1.00	1.00	1.00
Camp Counselor (Seasonal)	10.00	11.00	11.00	11.00
Total Employees (Seasonal)	14.00	14.00	14.00	14.00

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 133,937	\$ 149,894	\$ 189,738	\$ 154,310	\$ 194,058
0150 Overtime	15,688	20,009	17,500	20,630	20,000
0200 Taxes	11,328	12,889	15,629	13,295	16,724
0250 Retirement	16,855	17,337	18,333	18,523	20,193
0300 Group Insurance	19,874	20,511	21,070	19,878	21,326
0310 W/C Insurance	2,182	1,733	1,988	2,128	1,881
0320 Disability Insurance	475	470	676	535	554
Total Personnel	200,337	222,843	264,934	229,299	274,736
Supplies					
1230 Holiday Supplies	1,680	3,378	3,600	-	3,600
1234 July 4 Celebration	52,755	48,373	60,000	60,000	70,000
1300 Kitchen & Janitorial	1,657	894	2,000	1,000	2,000
1400 Office & Postage	1,307	772	1,500	1,100	1,500
1600 Safety & Health	-	-	500	-	500
1850 Uniform & Apparel	-	-	1,500	-	1,500
1900 Vehicle & Eqpt. Supplies	1,411	881	1,470	900	950
Total Supplies	58,812	54,299	70,570	63,000	80,050
Maintenance					
2050 Building Maintenance	960	960	1,000	1,688	2,000
2200 Machine & Eqpt. Maintenance	-	-	400	-	4,615
2450 Vehicle Maintenance	6,498	7,462	4,100	6,600	6,600
2900 Service Contracts	-	6,888	6,000	3,704	18,900
Total Maintenance	7,458	15,310	11,500	11,992	32,115
Services					
3190 Dues, Subscriptions, Media	582	170	740	795	795
3310 General Insurance	11,923	12,588	12,882	12,652	15,652
3330 Janitorial Services	34,561	24,083	50,000	1,130	5,000
3490 Printing	-	-	600	273	600
3530 Professional Development	-	441	1,700	700	1,700
3600 Recreation Program	85,977	122,474	100,710	100,710	105,745
3770 Utilities	19,917	24,953	24,950	27,467	31,170
3780 Water Charges	2,797	4,364	3,410	4,000	4,610
3880 Information Technology	49,955	50,000	81,200	81,200	75,500
Total Services	205,712	239,074	276,192	228,927	240,772
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	21,100	21,100	17,350	17,350	3,550
Total Other Financing Uses	21,100	21,100	17,350	17,350	3,550
CD Recreation	\$ 493,419	\$ 552,626	\$ 640,546	\$ 550,568	\$ 631,223



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 public health, welfare, safety, and the environment by maintaining streets, sidewalks, parks, vehicles, facilities, and animal control duties.

SIGNIFICANT PUBLIC WORKS ACHIEVEMENTS DURING FY 2023-2024

- Stamped concrete in Edgewater Subdivision
- Installed Green Acres Park sidewalk
- Installed Texas Ave. Park Dumpster Enclosure
- Installed Texas Avenue Park Basketball Court Benches
- Installed Texas Avenue Park Wind Screens
- Installed Texas Avenue Park Artificial Turf
- Installed Texas Avenue Park Ball Field Light Fixtures
- Conducted Water Street Parking Study
- Performed Tree Replacement on Medical Center Blvd. and Bay Area Blvd.
- Converted Recreation Building Lights to LED
- Remodeled City Hall Kitchen
- Replaced HVAC Units in the Fire Station Electrical Room and the Police Department Server Room
- HVAC Control at the Police Department, Fire Station, City Hall and Animal Shelter
- Constructed new restrooms at Texas Avenue Park
- NASA Parkway Construction
- Police Department Carport and Storage
- Replaced Civic Center/Recreation Building Perimeter Wall
- Civic Center Lecture Room Window Treatments and Carpet Replacement
- Recreation Building Windows, Doors and Exterior Finishes
- Civic Center Roof Replacement
- Recreation Building – Replaced (4) HVAC Units
- City Hall Security Improvements

City Council Goals That Are Addressed In The FY 2024-2025 Annual Budget	PW - Administration	PW - Maintenance	PW – Parks Maintenance
6.1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines	✓	✓	✓
6.2 – Improve corridors and gateways into and throughout the community to promote strong branding and first impressions.		✓	✓
7.8 – Maintain a strong, fiscally sustainable organization	✓		

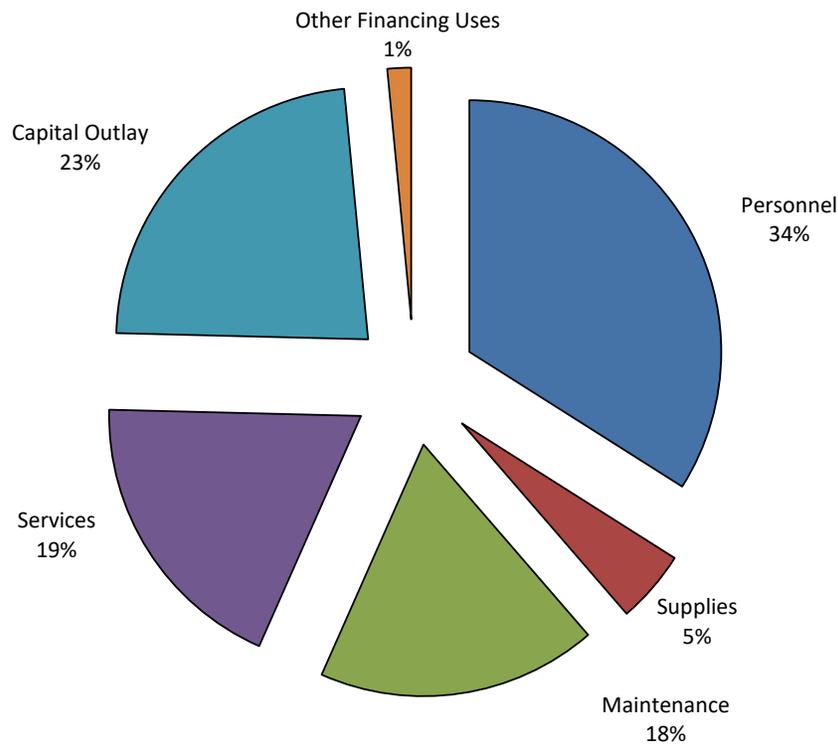
**Public Works Function
Division Summary**

	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Public Works					
PW - Administration	\$ 939,860	\$ 1,158,607	\$ 1,469,104	\$ 1,406,704	\$ 1,507,566
PW - Maintenance	1,841,206	2,080,051	4,344,456	4,105,689	4,685,359
PW - Parks Maintenance	1,431,904	1,648,964	2,726,648	2,423,108	1,792,140
Public Works Function	\$ 4,212,970	\$ 4,887,622	\$ 8,540,208	\$ 7,935,501	\$ 7,985,065

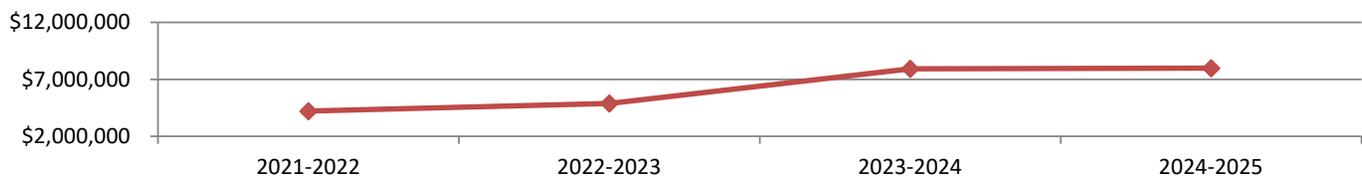
Public Works Function Expenditure Summary

Object	Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
0000	Personnel	\$ 2,050,688	\$ 2,056,014	\$ 2,388,691	\$ 2,248,169	\$ 2,713,838
1000	Supplies	367,682	270,965	282,855	271,442	372,960
2000	Maintenance	728,244	1,038,363	1,798,850	1,660,976	1,434,790
3000	Services	884,572	990,771	1,342,821	1,332,272	1,498,602
7000	Capital Outlay	63,564	399,269	2,647,921	2,343,572	1,843,575
8000	Other Financing Uses	118,220	132,240	79,070	79,070	121,300
Public Works Function		\$ 4,212,970	\$ 4,887,622	\$ 8,540,208	\$ 7,935,501	\$ 7,985,065

2024-2025 Expenditures by Category



Expenditure Trend



Public Works Function
Line Item Detail

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 1,314,928	\$ 1,343,036	\$ 1,541,354	\$ 1,473,324	\$ 1,755,657
0150 Overtime	60,574	80,608	79,000	75,531	103,000
0200 Taxes	103,036	105,595	132,433	117,520	145,973
0250 Retirement	242,645	250,296	310,767	286,438	359,481
0300 Group Insurance	307,826	250,823	294,880	263,717	313,965
0310 W/C Insurance	14,057	17,292	21,263	22,763	25,446
0320 Disability Insurance	7,623	8,367	8,994	8,876	10,316
Total Personnel	2,050,689	2,056,015	2,388,691	2,248,169	2,713,838
Supplies					
1100 Chemical	9,657	13,825	18,500	18,500	18,500
1230 Holiday Supplies	250,969	77,622	80,000	77,500	80,000
1300 Kitchen & Janitorial	15,297	36,195	32,000	34,139	39,000
1400 Office & Postage	6,097	7,890	8,000	7,803	8,000
1450 Office Furnishings	287	31,868	40,000	43,040	5,000
1600 Safety & Health	10,512	11,811	14,900	12,300	16,400
1650 Shop Supplies	7,936	20,770	15,000	14,500	41,000
1700 Small Tools & Equipment	23,288	22,658	23,500	20,850	118,800
1850 Uniform & Apparel	4,779	5,201	5,300	3,735	5,800
1900 Vehicle & Eqpt. Supplies	38,858	43,125	45,655	39,075	40,460
Total Supplies	367,682	270,965	282,855	271,442	372,960
Maintenance					
2050 Building Maintenance	243,418	350,191	312,100	312,100	506,600
2100 Property Maintenance	222,282	420,038	1,145,100	1,045,100	477,500
2200 Machine & Eqpt. Maintenance	15,297	21,530	25,800	19,300	25,800
2250 Signage Maintenance	91,567	74,452	90,500	85,000	90,500
2300 Street Maintenance	90,398	92,819	168,000	145,000	272,000
2450 Vehicle Maintenance	20,162	17,146	20,900	19,150	23,500
2900 Service Contracts	45,120	62,187	36,450	35,326	38,890
Total Maintenance	728,244	1,038,363	1,798,850	1,660,976	1,434,790

**Public Works Function
Line Item Detail**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Services					
3010 Animal Control	28,006	18,663	20,000	20,000	25,000
3060 Contract Services	167,374	119,677	227,000	177,000	230,000
3070 Personnel Services	112,180	139,424	158,760	175,500	195,000
3110 Communication	15,563	15,908	17,050	16,891	25,150
3130 Consultant / Prof. Services	64,400	154,541	288,350	258,350	275,000
3190 Dues, Subscriptions, Media	4,562	5,067	6,230	7,230	7,285
3310 General Insurance	39,451	41,277	37,981	37,303	44,943
3390 Mosquito Control	7,943	28,669	32,000	32,000	35,000
3530 Professional Development	51,906	33,677	47,020	53,020	65,520
3590 Public Relations	1,383	1,668	5,000	2,000	5,000
3610 Recycling	864	487	1,500	750	1,500
3630 Rentals	17,321	12,074	17,000	13,250	17,000
3670 Street Lights	181,345	208,763	221,150	264,143	277,336
3750 Uniform Service	12,959	14,113	19,200	15,050	20,650
3770 Utilities	40,350	46,728	51,670	55,713	58,658
3780 Water Charges	57,330	68,286	60,210	71,372	92,060
3880 Information Technology	81,635	81,750	132,700	132,700	123,500
Total Services	884,572	990,771	1,342,821	1,332,272	1,498,602
Capital Outlay					
7050 Building & Property	63,564	399,269	2,647,921	2,343,572	1,843,575
Total Capital Outlay	63,564	399,269	2,647,921	2,343,572	1,843,575
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	118,220	132,240	79,070	79,070	121,300
Total Other Financing Uses	118,220	132,240	79,070	79,070	121,300
Public Works Function	\$ 4,212,970	\$ 4,887,622	\$ 8,540,208	\$ 7,935,501	\$ 7,985,065

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 2024-2025

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 2024-2025 BUDGET

- Office Furnishings decrease due to one-time purchases in FY23-24
- Small Tools & Equipment increase includes the purchase of two tablets for staff
- Communication increase due to the addition of two data plans for the new tablets
- Professional Development increase due to rising costs of travel and registration fees

<u>WORKLOAD MEASURES</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Number of work orders processed	1,322	1,500	1,302	1,500
Number of safety meetings held	13	12	12	12
Number of consumer confidence reports distributed	2,500	2,500	2,500	2,500

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Director of Public Works	0.50	0.50	0.50	0.50
Assistant Director of Public Works (General Services)	1.00	1.00	1.00	1.00
Manager of Engineering and Construction	1.00	1.00	1.00	1.00
Crewman II - Custodian	2.00	3.00	3.00	3.00
Construction Inspector	1.00	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	7.50	8.50	8.50	8.50

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 469,174	\$ 513,268	\$ 614,789	\$ 584,753	\$ 653,556
0150 Overtime	3,389	10,314	6,600	6,220	13,500
0200 Taxes	35,018	38,558	49,995	44,629	51,464
0250 Retirement	83,176	92,290	118,881	109,633	128,209
0300 Group Insurance	79,346	86,441	105,300	113,442	115,372
0310 W/C Insurance	737	601	3,085	3,303	3,331
0320 Disability Insurance	2,635	3,306	3,619	3,841	3,834
Total Personnel	673,474	744,778	902,269	865,821	969,266
Supplies					
1300 Kitchen & Janitorial	6,742	27,451	23,000	24,639	27,000
1400 Office & Postage	6,097	7,890	8,000	7,803	8,000
1450 Office Furnishings	287	31,868	40,000	43,040	5,000
1600 Safety & Health	2,986	3,405	4,400	3,400	4,400
1700 Small Tools & Equipment	1,982	824	1,000	750	5,000
1850 Uniform & Apparel	3,770	3,979	4,500	3,500	5,000
1900 Vehicle & Eqpt. Supplies	6,622	6,943	7,650	7,050	7,300
Total Supplies	28,487	82,360	88,550	90,182	61,700
Maintenance					
2200 Machine & Eqpt. Maintenance	300	1,258	4,800	2,800	4,800
2450 Vehicle Maintenance	5,025	2,289	3,500	2,750	3,500
2900 Service Contracts	23,471	30,977	1,600	476	1,600
Total Maintenance	28,796	34,525	9,900	6,026	9,900
Services					
3110 Communication	15,081	15,426	16,550	16,485	19,250
3130 Consultant / Prof. Services	64,400	154,541	288,350	258,350	275,000
3190 Dues, Subscriptions, Media	3,922	4,303	4,930	4,930	4,930
3310 General Insurance	7,956	8,024	10,355	10,170	12,382
3530 Professional Development	14,866	13,009	14,000	20,000	20,000
3590 Public Relations	1,383	1,668	5,000	2,000	5,000
3750 Uniform Service	-	-	1,150	500	1,150
3770 Utilities	13,351	18,506	18,540	22,583	24,428
3780 Water Charges	1,179	1,169	1,210	1,357	1,560
3880 Information Technology	60,515	60,550	98,300	98,300	91,500
Total Services	182,653	277,195	458,385	434,675	455,200
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	26,450	19,750	10,000	10,000	11,500
Total Other Financing Uses	26,450	19,750	10,000	10,000	11,500
PW Administration	\$ 939,860	\$ 1,158,607	\$ 1,469,104	\$ 1,406,704	\$ 1,507,566

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 2024-2025

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 2024-2025 BUDGET

- Addition of one Building Maintenance Technician position
- Small Tools & Equipment increase includes six tablets and new shop equipment
- Building Maintenance increase includes the following supplemental requests: \$15,000 fleet lift; \$80,000 HVAC unit replacements; \$10,000 PW service center gate; \$25,000 mold remediation; \$40,000 fire suppression compliance; \$50,000 LED light change-out; \$60,000 reception area security upgrades
- Property Maintenance increase includes the following supplemental requests: \$30,000 replacement flag poles; \$60,000 additional parking at PW service center
- Street Maintenance increase includes the following supplemental requests: \$30,000 Texas Ave panel replacement; \$100,000 Edgewater pavers; \$24,000 Feathercraft & Gemini St street lights
- Animal Control increase due to rising costs for food, bedding, litter and other related supplies
- Communication increase to account for the data plans for the new tablets
- Street Lights expense increase per the estimate received from TCAP
- Building & Property includes the following supplemental requests: \$150,000 Civic Center Complex renovations; \$868,575 PD plumbing rehabilitation; \$275,000 main air handler replacements

<u>WORKLOAD MEASURES</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Linear feet of sidewalk maintained	175,894	180,000	184,930	190,000
Lane miles of streets maintained	77	80	78	80
Fleet vehicles and equipment maintained	168	168	195	200
<u>PERFORMANCE MEASURES</u>				
Percent of surveyed sidewalks requiring repair	<1%	<1%	<1%	<1%
Percent of surveyed streets requiring repair	<1%	<1%	<1%	<1%
Percent of vehicles receiving preventative maintenance	100%	100%	100%	100%

<u>PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)</u>				
Maintenance Foreman	1.00	1.00	1.00	1.00
Senior Building Maintenance	1.00	1.00	1.00	1.00
Building Maintenance Technician	1.00	1.00	1.00	2.00
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	1.00
Crewman II	2.00	2.00	2.00	2.00
Total Employees (Full-Time Equivalents)	11.00	11.00	11.00	12.00

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 552,315	\$ 571,507	\$ 609,239	\$ 602,535	\$ 679,083
0150 Overtime	35,692	47,746	50,000	47,654	53,500
0200 Taxes	44,352	46,241	53,475	49,581	58,341
0250 Retirement	104,180	108,467	124,766	120,564	143,048
0300 Group Insurance	118,276	97,601	101,940	95,746	115,724
0310 W/C Insurance	8,283	10,224	12,022	12,870	14,981
0320 Disability Insurance	3,210	3,831	3,506	3,487	3,981
Total Personnel	866,309	885,618	954,948	932,437	1,068,658
Supplies					
1600 Safety & Health	3,880	4,443	5,600	4,500	6,100
1650 Shop Supplies	6,748	18,459	10,000	8,000	11,000
1700 Small Tools & Equipment	9,184	12,092	12,500	10,100	91,500
1850 Uniform & Apparel	1,009	1,222	800	235	800
1900 Vehicle & Eqpt. Supplies	20,689	25,527	22,980	20,570	21,300
Total Supplies	41,509	61,744	51,880	43,405	130,700
Maintenance					
2050 Building Maintenance	234,144	299,574	305,000	305,000	424,000
2100 Property Maintenance	88,485	138,793	200,000	150,000	290,000
2200 Machine & Eqpt. Maintenance	7,648	10,619	10,000	8,000	10,000
2250 Signage Maintenance	91,567	74,452	90,500	85,000	90,500
2300 Street Maintenance	90,398	92,819	168,000	145,000	272,000
2450 Vehicle Maintenance	8,752	12,334	11,500	8,500	11,500
2900 Service Contracts	21,649	31,210	34,850	34,850	37,290
Total Maintenance	542,643	659,801	819,850	736,350	1,135,290
Services					
3010 Animal Control	28,006	18,663	20,000	20,000	25,000
3070 Contract Personnel	2,148	-	-	-	-
3110 Communication	483	482	500	406	4,100
3190 Dues, Subscriptions, Media	365	543	500	1,000	1,055
3310 General Insurance	21,700	22,911	15,708	15,428	18,665
3390 Mosquito Control	7,943	28,669	32,000	32,000	35,000
3530 Professional Development	21,014	12,846	20,520	20,520	25,520
3610 Recycling	864	487	1,500	750	1,500
3630 Rentals	14,191	8,854	13,000	10,000	13,000
3670 Street Lights	181,345	208,763	221,150	264,143	277,336
3750 Uniform Service	10,509	11,450	14,050	12,050	14,500
3880 Information Technology	10,560	10,600	17,200	17,200	16,000
Total Services	299,128	324,268	356,128	393,497	431,676
Capital Outlay					
7050 Building & Property	43,688	83,751	2,129,150	1,967,500	1,843,575
Total Capital Outlay	43,688	83,751	2,129,150	1,967,500	1,843,575
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	47,930	64,870	32,500	32,500	75,460
Total Other Financing Uses	47,930	64,870	32,500	32,500	75,460
PW Maintenance	\$ 1,841,206	\$ 2,080,051	\$ 4,344,456	\$ 4,105,689	\$ 4,685,359

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 2024-2025

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 2024-2025 BUDGET

- Addition of two Crewman II positions
- Kitchen & Janitorial increase due to rising costs of supplies
- Shop Supplies increase to build and maintain a shelf stock of maintenance supplies for the splash pad
- Small Tools & Equipment includes two tablets and two radios for new positions
- Building Maintenance increase includes the following supplemental requests: \$10,000 concession stand floors; \$20,000 splash pad chemical room doors; \$7,500 concession stand water fountain; \$30,000 gazebo electrical and lighting rehab
- Property Maintenance decrease due to projects completed in FY23-24 and includes the following supplemental requests: \$35,000 Green Acres Park fencing; \$7,500 Texas Ave Park security bollards; \$20,000 Green Acres Park electrical service pole
- Contract Personnel increase due to rising costs of temporary seasonal staffing
- Professional Development increase due to rising travel costs and registration fees
- Building & Property decrease due to projects completed in FY23-24

<u>WORKLOAD MEASURES</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 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

PERFORMANCE MEASURES

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

<u>PERSONNEL (FULL-TIME EQUIVALENTS 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	6.00
Total Employees (Full-Time Equivalents)	7.00	7.00	7.00	9.00

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 293,440	\$ 258,261	\$ 317,326	\$ 286,036	\$ 423,018
0150 Overtime	21,492	22,547	22,400	21,657	36,000
0200 Taxes	23,666	20,796	28,963	23,310	36,168
0250 Retirement	55,290	49,538	67,120	56,241	88,224
0300 Group Insurance	110,204	66,781	87,640	54,529	82,869
0310 W/C Insurance	5,037	6,467	6,156	6,590	7,134
0320 Disability Insurance	1,778	1,230	1,869	1,548	2,501
Total Personnel	510,906	425,620	531,474	449,911	675,914
Supplies					
1100 Chemical	9,657	13,825	18,500	18,500	18,500
1230 Holiday Supplies	250,969	77,622	80,000	77,500	80,000
1300 Kitchen & Janitorial	8,556	8,744	9,000	9,500	12,000
1600 Safety & Health	3,647	3,963	4,900	4,400	5,900
1650 Shop Supplies	1,188	2,311	5,000	6,500	30,000
1700 Small Tools & Equipment	12,122	9,742	10,000	10,000	22,300
1900 Vehicle & Eqpt. Supplies	11,547	10,654	15,025	11,455	11,860
Total Supplies	297,686	126,861	142,425	137,855	180,560
Maintenance					
2050 Building Maintenance	9,274	50,617	7,100	7,100	82,600
2100 Property Maintenance	133,798	281,245	945,100	895,100	187,500
2200 Machine & Eqpt. Maintenance	7,348	9,653	11,000	8,500	11,000
2450 Vehicle Maintenance	6,385	2,522	5,900	7,900	8,500
Total Maintenance	156,805	344,037	969,100	918,600	289,600
Services					
3060 Contract Services	167,374	119,677	227,000	177,000	230,000
3070 Contract Personnel	110,032	139,424	158,760	175,500	195,000
3110 Communication	-	-	-	-	1,800
3190 Dues, Subscriptions, Media	275	221	800	1,300	1,300
3310 General Insurance	9,795	10,342	11,918	11,705	13,896
3530 Professional Development	16,026	7,822	12,500	12,500	20,000
3630 Rentals	3,130	3,220	4,000	3,250	4,000
3750 Uniform Service	2,450	2,663	4,000	2,500	5,000
3770 Utilities	26,999	28,222	33,130	33,130	34,230
3780 Water Charges	56,151	67,117	59,000	70,015	90,500
3880 Information Technology	10,560	10,600	17,200	17,200	16,000
Total Services	402,791	389,308	528,308	504,100	611,726
Capital Outlay					
7050 Building & Property	19,876	315,518	518,771	376,072	-
Total Capital Outlay	19,876	315,518	518,771	376,072	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	43,840	47,620	36,570	36,570	34,340
Total Other Financing Uses	43,840	47,620	36,570	36,570	34,340
PW Parks Maintenance	\$ 1,431,904	\$ 1,648,964	\$ 2,726,648	\$ 2,423,108	\$ 1,792,140



Public Safety Function

DIVISIONS

Police – Administration
 Police – Crime Investigation
 Police – Patrol
 Police – Communications
 Police – Code Enforcement
 Fire – Prevention
 Fire – Operations
 Fire – Administration
 Fire – EMS
 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 2023-2024

- Implementation of Data Driven Approaches to Crime and Traffic Safety (DDACTS) initiative
- Outfitted all sworn personnel with rifle-resistant body armor to be worn daily
- Held a Town Hall Meeting and completed a Citizen’s Policy Academy for citizen’s and business owners
- Put in-service 107’ aerial apparatus
- Replaced breathing air system and air packs
- Created Emergency Medical Services division

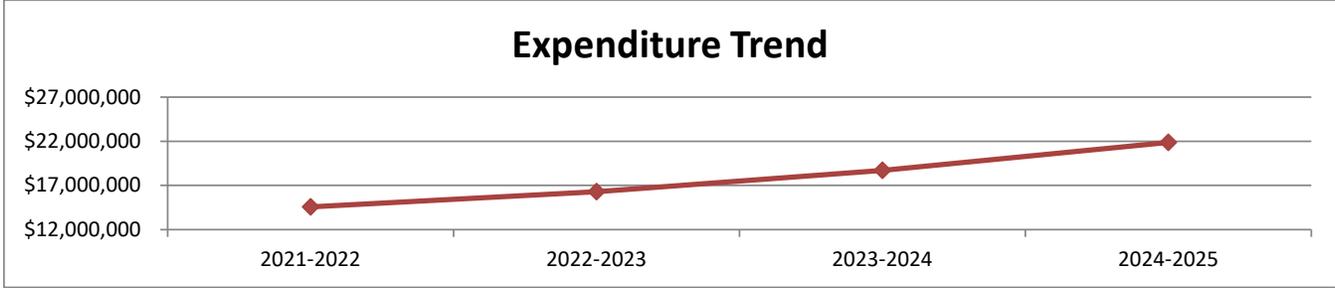
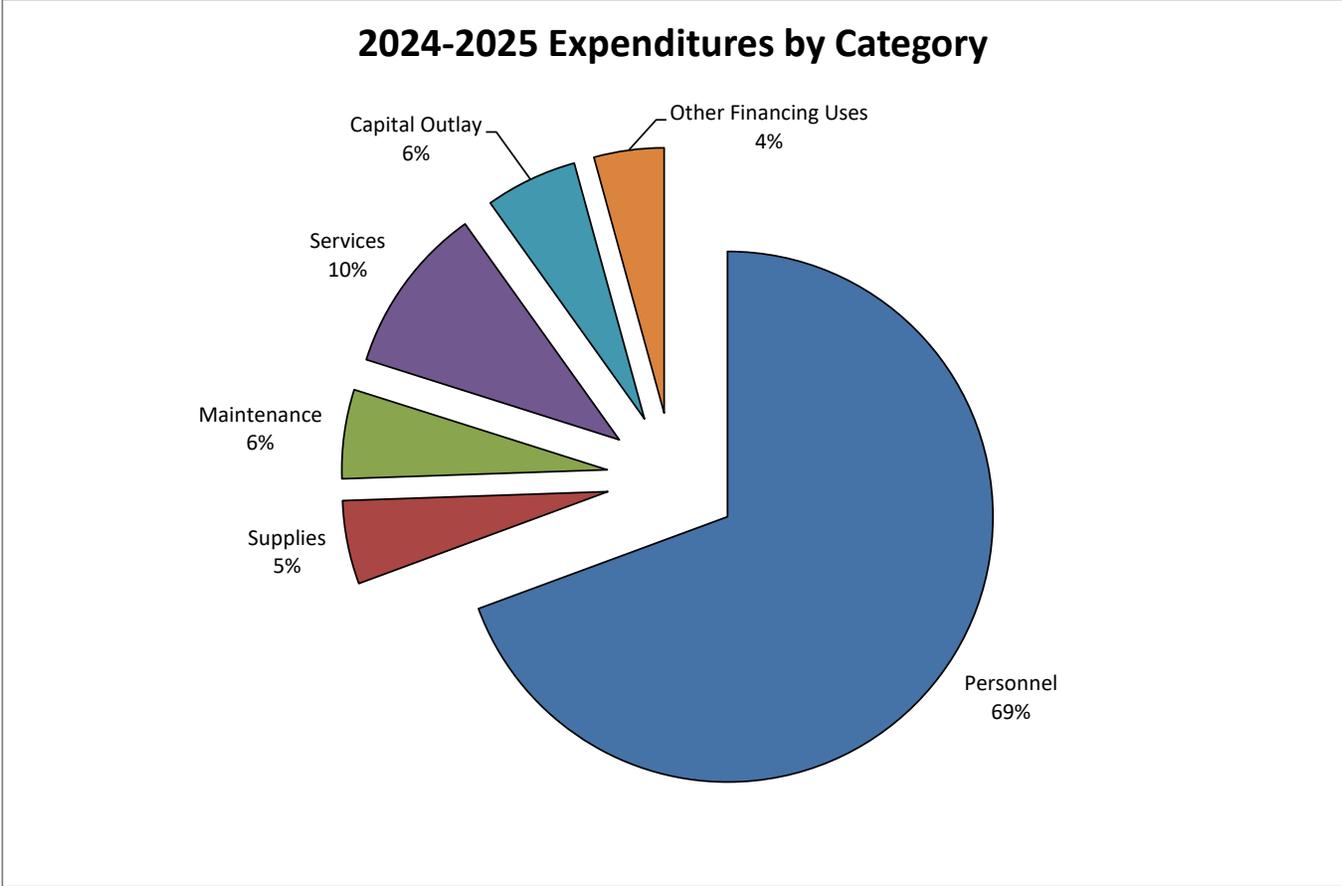
City Council Goals That Are Addressed In The FY 2024-2025 Annual Budget	Police - Administration	Police - Crime Investigation	Police - Patrol	Police - Communications	Police - Code Enforcement	Fire - Prevention	Fire - Operations	Fire - Administration	Fire - EMS	Emergency Management
6.1 – Enhance the visual and aesthetic character of the community through the establishment of programs, standards, and guidelines					✓					
7.1 – Prevent, control, and reduce crime	✓	✓	✓	✓						
7.2 – Collaborate with citizens, businesses, and other stakeholders to prevent crime	✓	✓	✓	✓						
7.4 – Maintain a high level of fire protection service						✓	✓			✓
7.6 – Provide effective emergency services								✓		
7.7 – Achieve and implement an effective plan for emergency management										✓
7.8 – Maintain a strong, fiscally sustainable organization	✓							✓		

**Public Safety Function
Division Summary**

	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Police					
Police - Administration	\$ 2,232,042	\$ 2,132,807	\$ 2,701,048	\$ 2,671,101	\$ 2,834,816
Police - CID	961,511	992,089	1,684,412	1,273,972	1,758,215
Police - Patrol	5,156,503	5,652,773	6,007,650	6,067,885	6,931,516
Police - Communications	1,182,619	1,540,255	1,708,378	1,637,716	1,783,559
Police - Code Enforcement	166,034	176,359	213,204	187,473	205,827
Total - Police	9,698,709	10,494,283	12,314,692	11,838,147	13,513,933
Fire					
Fire - Prevention	925,356	519,157	578,521	569,674	604,452
Fire - Operations	3,755,152	2,590,036	2,801,191	2,687,744	3,310,385
Fire - Administration	-	2,484,210	3,945,115	3,390,342	2,818,689
Fire - EMS	-	-	-	-	1,399,745
Total - Fire	4,680,508	5,593,403	7,324,827	6,647,760	8,133,271
Emergency Management					
Emergency Management	193,407	191,911	211,871	216,203	223,836
Total - Emergency Management	193,407	191,911	211,871	216,203	223,836
Public Safety Function	\$ 14,572,625	\$ 16,279,597	\$ 19,851,390	\$ 18,702,110	\$ 21,871,040

**Public Safety Function
Expenditure Summary**

Object	Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
0000	Personnel	\$ 10,702,036	\$ 11,799,990	\$ 12,990,672	\$ 12,574,273	\$ 15,171,614
1000	Supplies	728,414	695,203	781,490	687,787	1,113,302
2000	Maintenance	851,309	681,325	1,125,815	1,073,042	1,187,044
3000	Services	1,809,926	2,492,425	2,839,190	2,800,437	2,240,542
7000	Capital Outlay	74,664	103,909	1,507,553	959,901	1,225,868
8000	Other Financing Uses	406,277	506,745	606,670	606,670	932,670
Public Safety Function		\$ 14,572,624	\$ 16,279,597	\$ 19,851,390	\$ 18,702,110	\$ 21,871,040



**Public Safety Function
Line Item Detail**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 6,797,572	\$ 7,619,105	\$ 8,304,378	\$ 8,077,243	\$ 9,645,958
0150 Overtime	626,855	\$ 577,843	628,750	666,282	902,800
0200 Taxes	548,958	\$ 607,951	699,441	666,192	818,365
0250 Retirement	1,305,659	\$ 1,436,909	1,647,578	1,621,589	2,025,867
0300 Group Insurance	1,320,204	\$ 1,423,860	1,568,630	1,397,089	1,613,679
0310 W/C Insurance	66,444	\$ 92,220	94,422	101,080	110,218
0320 Disability Insurance	36,344	\$ 42,102	47,473	44,798	54,727
Total Personnel	10,702,036	11,799,990	12,990,672	12,574,273	15,171,614
Supplies					
1050 Certificate & Award	2,423	2,378	6,000	4,500	10,000
1100 Chemical	1,976	3,893	3,800	3,000	4,300
1200 Fire Prevention Supplies	8,985	7,638	9,900	7,900	9,900
1230 Holiday Supplies	541	360	750	634	750
1250 Investigative Supplies	5,564	3,438	4,990	4,150	5,540
1300 Kitchen & Janitorial	22,965	29,394	30,800	30,039	35,800
1400 Office & Postage	21,235	18,910	34,120	28,725	38,120
1450 Office Furnishings	12,613	3,607	15,500	15,224	13,000
1460 Combined Agency Response Team	-	-	-	-	39,000
1600 Safety & Health	23,826	31,125	44,210	37,764	80,562
1660 Medical Supplies	-	-	-	-	140,000
1700 Small Tools & Equipment	299,526	231,693	183,890	168,590	287,730
1850 Uniform & Apparel	130,061	164,485	227,590	180,806	209,440
1900 Vehicle & Eqpt. Supplies	198,699	198,283	219,940	206,455	239,160
Total Supplies	728,414	695,203	781,490	687,787	1,113,302
Maintenance					
2050 Building Maintenance	183,556	69,515	82,000	75,800	85,500
2150 K-9 Maintenance	26,180	7,835	9,000	9,000	30,500
2200 Machine & Eqpt. Maintenance	46,311	22,476	67,335	38,193	74,020
2450 Vehicle Maintenance	189,362	155,734	223,050	191,784	289,300
2900 Service Contracts	305,436	425,765	502,780	517,044	550,224
2910 OSSI Support Services	100,463	-	241,650	241,221	157,500
Total Maintenance	851,309	681,325	1,125,815	1,073,042	1,187,044

**Public Safety Function
Line Item Detail**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Services					
3060 Contract Services	-	-	26,000	14,395	35,000
3110 Communication	159,260	135,733	150,225	165,819	183,186
3160 Deployment Expenses	23,612	5,993	-	2,691	3,000
3190 Dues, Subscriptions, Media	18,592	25,490	34,390	33,493	41,475
3230 EMS Services	712,425	1,438,000	1,438,000	1,438,000	719,000
3240 Investigative Services	11,207	9,192	8,700	6,355	35,050
3290 Fire Services	6,124	1,418	5,600	3,000	5,600
3310 General Insurance	129,492	148,067	163,555	161,928	197,212
3330 Janitorial Services	48,479	35,262	-	-	-
3440 Technology Services	27,366	31,150	47,500	47,500	47,500
3490 Printing	1,597	1,735	8,890	1,850	8,140
3510 Prisoner Support	13,522	9,620	9,600	14,000	13,000
3530 Professional Development	182,330	162,932	196,660	172,571	226,160
3590 Public Relations	20,421	18,472	29,350	25,600	31,850
3750 Uniform Service	12,122	11,157	16,500	14,134	20,500
3770 Utilities	76,622	77,296	92,935	84,696	99,519
3780 Water Charges	6,513	9,608	8,885	12,005	13,800
3870 Emergency Supplies	346	-	-	-	-
3880 Information Technology	359,898	371,300	602,400	602,400	560,550
Total Services	1,809,926	2,492,425	2,839,190	2,800,437	2,240,542
Capital Outlay					
7050 Building & Property	45,394	88,902	1,336,548	802,354	690,000
7100 Computer System	-	-	-	-	23,000
7150 Furniture & Equipment	-	15,007	15,000	10,596	-
7200 Machine & Equipment	-	-	156,005	146,951	512,868
7250 Vehicles	29,270	-	-	-	-
Total Capital Outlay	74,664	103,909	1,507,553	959,901	1,225,868
Other Financing Uses					
8008 Transfer to Equipment Repl Fund	406,277	506,745	606,670	606,670	932,670
Total Other Financing Uses	406,277	506,745	606,670	606,670	932,670
Public Safety Function	\$ 14,572,624	\$ 16,279,597	\$ 19,851,390	\$ 18,702,110	\$ 21,871,040

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 2024-2025

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 2024-2025 BUDGET

- Moved one sergeant position to patrol; added one police officer position from patrol
- Kitchen & Janitorial increase due to rising costs of supplies
- Small Tools & Equipment decrease due to one-time purchases completed in FY23-24
- CAD Support Services decrease due to two Motorola milestone payments being paid in FY23-24
- Prisoner Support increase due to rising costs of linen services
- Building & Property includes a \$30,000 supplemental request to install video cameras in the jail cells
- Machine & Equipment includes a \$274,588 supplemental request for radio replacement (1st year implementation)
- Transfer to Eqpt Repl Fund increase to begin funding the future replacement of vehicles purchased in FY23-24

<u>WORKLOAD MEASURES</u>	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of employees completing field training program	5	5	7	5
Number of internal affairs cases initiated	6	5	4	4
Number of crime data reports generated	61	64	68	65

PERFORMANCE MEASURES

Percent of authorized sworn positions filled	94%	100%	100%	100%
Percent of TPCA best practices met	100%	100%	100%	100%
Percent of expenditures within budgetary levels	100%	100%	100%	100%

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

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

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 889,432	\$ 915,115	\$ 946,394	\$ 937,142	\$ 997,788
0150 Overtime	2,485	4,738	7,000	6,972	6,500
0200 Taxes	65,760	67,597	72,735	73,422	76,189
0250 Retirement	157,667	161,159	176,341	174,995	193,025
0300 Group Insurance	140,149	132,920	131,560	125,035	127,633
0310 W/C Insurance	7,112	8,009	9,307	9,963	9,528
0320 Disability Insurance	5,000	5,021	5,401	5,126	5,723
Total Personnel	1,267,603	1,294,559	1,348,738	1,332,655	1,416,386
Supplies					
1050 Certificate & Award	2,423	2,378	6,000	4,500	10,000
1300 Kitchen & Janitorial	13,287	16,929	17,500	18,100	21,000
1400 Office & Postage	11,509	8,222	16,500	12,500	13,500
1450 Office Furnishings	-	-	6,500	10,224	4,000
1600 Safety & Health	1,628	1,486	3,000	2,000	3,000
1700 Small Tools & Equipment	77,591	22,370	19,500	13,500	10,000
1850 Uniform & Apparel	2,995	3,154	4,000	2,589	4,000
1900 Vehicle & Eqpt. Supplies	12,661	11,820	14,500	13,350	13,815
Total Supplies	122,094	66,359	87,500	76,763	79,315
Maintenance					
2050 Building Maintenance	113,533	32,404	40,800	40,800	44,300
2200 Machine & Eqpt. Maintenance	-	201	3,350	2,411	2,800
2450 Vehicle Maintenance	1,614	2,464	6,200	3,200	6,200
2900 Service Contracts	182,390	270,660	309,880	326,983	268,030
2910 CAD Support Services	100,463	-	241,650	241,221	157,500
Total Maintenance	398,000	305,728	601,880	614,615	478,830
Services					
3110 Communication	117,634	90,802	100,070	114,920	115,765
3190 Dues, Subscriptions, Media	6,994	8,456	9,815	9,815	10,950
3310 General Insurance	88,978	104,102	110,775	109,650	125,127
3330 Janitorial Services	28,479	21,562	-	-	-
3440 Technology Services	27,366	31,150	47,500	47,500	47,500
3490 Printing	516	1,413	3,250	800	3,000
3510 Prisoner Support	13,522	9,620	9,600	14,000	13,000
3530 Professional Development	19,808	18,305	28,500	21,000	28,500
3590 Public Relations	9,335	9,452	13,000	13,000	15,000
3750 Uniform Service	130	-	500	500	500
3770 Utilities	38,134	38,092	46,470	41,625	49,730
3780 Water Charges	3,223	4,707	4,100	6,110	7,025
3880 Information Technology	39,395	39,500	64,100	64,100	59,600
Total Services	393,515	377,161	437,680	443,020	475,697

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Capital Outlay					
7050 Building & Property	-	-	83,000	68,446	30,000
7200 Machine & Equipment	-	-	98,250	91,602	274,588
Total Capital Outlay	-	-	181,250	160,048	304,588
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	50,830	89,000	44,000	44,000	80,000
Total Other Financing Uses	50,830	89,000	44,000	44,000	80,000
Police Administration	\$ 2,232,042	\$ 2,132,807	\$ 2,701,048	\$ 2,671,101	\$ 2,834,816



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 2024-2025

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 2024-2025 BUDGET

- Moved one Police Officer position to patrol
- Small Tools & Equipment increase due to two replacement drones and a \$65,000 supplemental request for laser scanners
- Investigative Services increase includes upgrading the Cellbrite system and Cell Hawk annual fees

<u>WORKLOAD MEASURES</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Number of cases referred	1,680	1,700	1,100	1,200
Number of cases cleared arrest / warrant	125	140	90	120
Number of cases inactivated	975	1,100	720	900
Number of cases cleared as unfounded/exceptionally	300	350	130	200
<u>PERFORMANCE MEASURES</u>				
Percent of investigations completed within 90 days	99%	99%	99%	99%
Number of cases cleared per detective	223	230	190	200
Number of non-evidentiary pieces disposed	2,912	3,000	3,150	3,100

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
CID Lieutenant	-	1.00	1.00	1.00
Special Investigations Sergeant	-	1.00	1.00	1.00
CID Sergeant	1.00	-	-	-
Evidence Detective	1.00	1.00	1.00	1.00
Detective	5.00	5.00	5.00	5.00
Special Investigations Detective	-	3.00	3.00	2.00
Total Employees (Full-Time Equivalents)	7.00	11.00	11.00	10.00

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 574,115	\$ 607,792	\$ 993,906	\$ 779,313	\$ 1,016,547
0150 Overtime	11,530	4,898	48,900	16,290	20,000
0200 Taxes	42,888	45,035	81,755	59,598	80,466
0250 Retirement	103,818	107,447	193,284	149,065	199,225
0300 Group Insurance	88,555	112,772	203,470	120,519	170,285
0310 W/C Insurance	6,065	6,517	12,962	13,876	12,449
0320 Disability Insurance	2,879	3,280	5,635	4,363	5,738
Total Personnel	829,850	887,741	1,539,912	1,143,024	1,504,710
Supplies					
1250 Investigative Supplies	5,062	3,318	4,000	4,000	4,000
1700 Small Tools & Equipment	2,518	146	1,500	1,500	87,000
1850 Uniform & Apparel	5,907	2,506	5,000	2,388	5,000
1900 Vehicle & Eqpt. Supplies	12,157	11,041	12,600	10,900	11,280
Total Supplies	25,645	17,012	23,100	18,788	107,280
Maintenance					
2200 Machine & Eqpt. Maintenance	-	115	2,100	1,392	1,875
2450 Vehicle Maintenance	3,191	2,182	6,800	5,330	6,800
Total Maintenance	3,191	2,297	8,900	6,722	8,675
Services					
3190 Dues, Subscriptions, Media	85	365	200	483	500
3240 Investigative Services	11,207	9,192	8,700	6,355	35,050
3530 Professional Development	13,410	13,781	20,000	15,000	20,000
3880 Information Technology	36,624	36,700	59,600	59,600	55,500
Total Services	61,326	60,038	88,500	81,438	111,050
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	41,500	25,000	24,000	24,000	26,500
Total Other Financing Uses	41,500	25,000	24,000	24,000	26,500
Police CID	\$ 961,511	\$ 992,089	\$ 1,684,412	\$ 1,273,972	\$ 1,758,215

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 2024-2025

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 2024-2025 BUDGET

- Added Sergeant position from Admin; Reclassed one Sergeant position to Lieutenant position
- Addition of two Police Officer positions
- Combined Agency Response Team is for expenses related to participation in a regional SWAT team
- Small Tools & Equipment increase due to rising costs of ammunition and supplies
- K-9 Maintenance includes a \$15,000 supplemental request to purchase a new K-9 unit
- Vehicle Maintenance includes a \$70,000 supplemental request to purchase ballistic door panels
- Transfer to Eqpt Repl Fund increase to fund the future replacement of vehicles purchased in FY23-24

<u>WORKLOAD MEASURES</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Number of calls for service	24,107	25,000	23,520	25,000
Number of arrests made	1,366	1,900	1,355	1,500
Number of offense reports taken	3,151	3,300	2,997	3,100
 <u>PERFORMANCE MEASURES</u>				
Number of traffic accidents	1,938	2,000	1,713	2,000
Number of vehicle crimes	482	650	302	500
Number of narcotics arrests	340	250	248	300

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Police Lieutenant	2.00	1.00	1.00	2.00
Police Sergeant	7.00	7.00	7.00	7.00
Police Officer - Patrol	22.00	22.00	22.00	24.00
Police Officer - Traffic	4.00	4.00	4.00	4.00
Police Officer - K9	2.00	2.00	2.00	2.00
Police Officer - Street Crimes	3.00	-	-	-
Total Employees (Full-Time Equivalents)	40.00	36.00	36.00	39.00

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 2,810,145	\$ 3,118,580	\$ 3,138,644	\$ 3,239,506	\$ 3,632,190
0150 Overtime	214,676	208,776	233,650	235,278	314,900
0200 Taxes	224,558	247,806	264,460	264,705	306,585
0250 Retirement	533,038	585,361	625,055	643,888	759,069
0300 Group Insurance	588,626	550,549	557,940	537,353	577,284
0310 W/C Insurance	32,029	47,300	41,918	44,874	46,237
0320 Disability Insurance	15,067	17,392	17,848	18,258	20,611
Total Personnel	4,418,138	4,775,763	4,879,515	4,983,862	5,656,876
Supplies					
1450 Office Furnishings	8,901	2,789	4,000	2,500	4,000
1460 Combined Agency Response	-	-	-	-	39,000
1700 Small Tools & Equipment	66,717	105,369	65,760	65,760	78,000
1850 Uniform & Apparel	56,539	72,122	100,150	73,568	62,000
1900 Vehicle & Eqpt. Supplies	130,103	132,727	145,000	135,920	145,000
Total Supplies	262,259	313,006	314,910	277,748	328,000
Maintenance					
2150 K-9 Maintenance	26,180	7,835	9,000	9,000	30,500
2200 Machine & Eqpt. Maintenance	-	-	425	425	1,140
2450 Vehicle Maintenance	92,543	86,530	102,550	95,000	144,800
2900 Service Contracts	-	27,466	48,500	48,500	48,500
Total Maintenance	118,723	121,831	160,475	152,925	224,940
Services					
3190 Dues, Subscriptions, Media	664	1,236	650	1,250	1,250
3530 Professional Development	30,273	43,437	40,000	40,000	44,000
3880 Information Technology	109,796	110,000	178,600	178,600	166,250
Total Services	140,733	154,673	219,250	219,850	211,500
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	216,650	287,500	433,500	433,500	510,200
Total Other Financing Uses	216,650	287,500	433,500	433,500	510,200
Police Patrol	\$ 5,156,503	\$ 5,652,773	\$ 6,007,650	\$ 6,067,885	\$ 6,931,516

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 2024-2025

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 2024-2025 BUDGET

- Machine & Equipment Maintenance increase due to printer equipment lease schedule additions
- Communication increase due to higher usage and costs of language line

<u>WORKLOAD MEASURES</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Number of calls for service	43,500	45,000	42,776	45,000
Number of requests for information	7,442	7,800	7,793	7,800
Number of reports processed	2,755	2,800	2,952	3,100

PERFORMANCE MEASURES

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	70	75	72	75

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

Communications Supervisor	-	1.00	1.00	1.00
Lead Emergency Communications Specialist	4.00	4.00	4.00	4.00
Emergency Communications Specialist	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
Total Employees (Full-Time Equivalents)	16.00	16.00	16.00	16.00

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 711,712	\$ 937,033	\$ 1,009,455	\$ 1,008,458	\$ 1,081,793
0150 Overtime	82,235	69,514	95,000	65,943	79,300
0200 Taxes	58,551	74,166	87,731	81,834	90,813
0250 Retirement	136,029	174,369	196,904	199,441	223,162
0300 Group Insurance	142,344	227,410	233,580	207,202	222,126
0310 W/C Insurance	896	988	1,270	1,360	1,220
0320 Disability Insurance	3,426	5,715	5,798	5,889	6,205
Total Personnel	1,135,191	1,489,195	1,629,738	1,570,127	1,704,619
Supplies					
1450 Office Furnishings	3,712	818	5,000	2,500	5,000
1700 Small Tools & Equipment	4,953	5,670	1,500	750	2,000
1850 Uniform & Apparel	2,130	2,092	3,200	2,000	3,200
Total Supplies	10,795	8,580	9,700	5,250	10,200
Maintenance					
2200 Machine & Eqpt. Maintenance	-	15	7,450	185	9,440
Total Maintenance	-	15	7,450	185	9,440
Services					
3110 Communication	1,541	1,618	1,200	1,864	2,400
3190 Dues, Subscriptions, Media	1,098	1,669	1,790	1,790	1,800
3530 Professional Development	4,410	9,578	10,500	10,500	10,500
3880 Information Technology	29,584	29,600	48,000	48,000	44,600
Total Services	36,632	42,465	61,490	62,154	59,300
Police Communications	\$ 1,182,619	\$ 1,540,255	\$ 1,708,378	\$ 1,637,716	\$ 1,783,559

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 2024-2025

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

6.1.1: Develop and implement guidelines and standards to enhance the aesthetic appeal of the community

Goal: Public awareness

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

6.1.3: Continue to cite and enforce code violations

Goal: Correct violations and remove blight within the city

Action Item: Ensure public safety and welfare by correcting neglected properties and maintaining a safe and livable community

SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Small Tools & Equipment increase includes new iPads for use in the field and replacement office furniture
- Contract Services decrease based on FY23-24 year-end projection

<u>WORKLOAD MEASURES</u>	<u>2023-2024 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Total Cases	220	250	200	250
Total Inspections	1,100	1,200	925	1,200

<u>PERFORMANCE MEASURES</u>	<u>2022-2023 BUDGET</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Citations Issued	8	10	30	30
Total Violations	358	500	350	350
Violations Corrected	350	495	350	350

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

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 100,535	\$ 108,407	\$ 111,625	\$ 113,100	\$ 118,302
0150 Overtime	-	-	200	-	200
0200 Taxes	7,208	7,891	8,915	8,582	9,300
0250 Retirement	17,822	18,986	20,727	20,992	22,776
0300 Group Insurance	19,948	20,546	21,070	19,878	21,326
0310 W/C Insurance	262	218	273	292	265
0320 Disability Insurance	554	675	644	683	683
Total Personnel	146,329	156,723	163,454	163,527	172,852
Supplies					
1700 Small Tools & Equipment	5,667	-	500	-	3,500
1850 Uniform & Apparel	210	-	700	601	700
1900 Vehicle & Eqpt. Supplies	2,781	2,088	2,750	1,750	1,815
Total Supplies	8,657	2,088	3,950	2,351	6,015
Maintenance					
2450 Vehicle Maintenance	720	20	3,000	500	1,000
2900 Service Contracts	6,240	6,240	7,000	7,000	7,000
Total Maintenance	6,960	6,260	10,000	7,500	8,000
Services					
3060 Contract Services	-	-	20,000	2,395	5,000
3110 Communication	127	-	400	-	860
3190 Dues, Subscriptions, Media	50	418	700	500	700
3490 Printing	-	-	1,500	-	1,000
3530 Professional Development	1,510	245	3,000	1,000	1,500
3880 Information Technology	2,400	2,500	4,000	4,000	3,700
Total Services	4,087	3,163	29,600	7,895	12,760
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	-	8,125	6,200	6,200	6,200
Total Other Financing Uses	-	8,125	6,200	6,200	6,200
PD Code Enforcement	\$ 166,034	\$ 176,359	\$ 213,204	\$ 187,473	\$ 205,827

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 2024-2025

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 2024-2025 BUDGET

- Addition of one part-time Fire Inspector position
- General Insurance moved to Fire Administration
- Machine & Equipment decrease due to one-time purchases in FY23-24

<u>WORKLOAD MEASURES</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Number of fire inspections performed	1,920	1,700	1,700	2,000
Number of plans reviewed	357	250	380	300
Number of public education programs provided	11	20	20	20

PERFORMANCE MEASURES

Percent of plans reviewed within two weeks of receipt	95%	95%	98%	95%
Percent of commercial structures inspected	90%	95%	90%	95%
Fire code compliance rate of structures inspected	99%	95%	99%	99%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
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
Part-time Fire Inspector	0.00	0.00	0.00	0.50
Total Employees (Full-Time Equivalents)	3.00	3.00	3.00	3.50

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 556,975	\$ 276,522	\$ 288,440	\$ 288,225	\$ 322,562
0150 Overtime	7,845	11,005	5,000	13,889	11,000
0200 Taxes	41,790	21,400	22,988	22,988	25,986
0250 Retirement	100,021	50,363	54,389	56,231	59,075
0300 Group Insurance	61,852	56,212	63,210	59,274	63,978
0310 W/C Insurance	5,407	2,993	1,772	1,896	1,759
0320 Disability Insurance	2,841	1,574	1,631	1,802	1,677
Total Personnel	776,731	420,069	437,430	444,305	486,037
Supplies					
1200 Fire Prevention Supplies	8,985	7,638	9,900	7,900	9,900
1250 Investigative Supplies	502	120	990	150	1,540
1600 Safety & Health	-	-	600	-	600
1700 Small Tools & Equipment	10,866	15,171	18,080	16,080	18,180
1850 Uniform & Apparel	5,444	8,621	6,940	4,540	6,940
1900 Vehicle & Eqpt. Supplies	6,936	6,626	5,560	6,100	6,285
Total Supplies	32,733	38,176	42,070	34,770	43,445
Maintenance					
2450 Vehicle Maintenance	1,513	4,751	6,000	4,000	6,000
2900 Service Contracts	-	-	950	950	950
Total Maintenance	1,513	4,751	6,950	4,950	6,950
Services					
3110 Communication	1,913	-	-	-	-
3190 Dues, Subscriptions, Media	2,934	3,709	8,840	8,840	8,840
3310 General Insurance	3,528	3,523	3,846	3,774	-
3490 Printing	524	322	1,850	500	1,850
3530 Professional Development	5,081	8,569	15,750	11,750	15,750
3590 Public Relations	1,924	1,328	3,000	2,000	3,000
3880 Information Technology	53,475	-	-	-	-
Total Services	69,378	17,451	33,286	26,864	29,440
Capital Outlay					
7200 Machine & Equipment	-	-	21,775	21,775	-
Total Capital Outlay	-	-	21,775	21,775	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	45,000	38,710	37,010	37,010	38,580
Total Other Financing Uses	45,000	38,710	37,010	37,010	38,580
Fire Prevention	\$ 925,356	\$ 519,157	\$ 578,521	\$ 569,674	\$ 604,452

Fire Operations Division

DIVISION DESCRIPTION

The primary responsibilities of the Fire Operations Division are fire suppression and emergency medical services. The Fire Operations Division also provides special operations including Dive Team, Wildland, UAV operations, and high-water operations. The Webster Fire Department operates from one fire station and provides 24-hour coverage. A new EMS department was created in 2024. Internal EMS operation schedule to begin operations in April of 2025.

DIVISION GOALS AND ACTION ITEMS FOR FY 2024-2025

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 2024-2025 BUDGET

- Addition of three Firefighter positions
- Reclassification of positions to add 3 Fire Lieutenant positions and 3 Driver/Operator positions in order to staff two trucks
- Kitchen & Janitorial increase due to rising costs of supplies
- Uniform Service increase due to rising costs of specialized services
- Machine & Equipment decrease due to completion of one-time purchases in FY23-24
- Transfer to Equipment Replacement Fund increase to begin funding future replacement of vehicles purchased in FY23-24

<u>WORKLOAD MEASURES</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Number of calls for fire services	2,165	2,453	3,298	3,627
Number of mutual aid calls	250	250	260	250
Number of PR Special Events	50	50	50	50

PERFORMANCE MEASURES

Response time within 4 minutes for fire services	90%	90%	90%	90%
Percentage of TCFP required training hours	100%	100%	100%	100%
Number of PR events attended	100%	100%	100%	100%

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

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,920 HOURS PER YEAR)				
Battalion Chief	3.00	3.00	3.00	3.00
Fire Lieutenant	3.00	3.00	3.00	6.00
Driver/Operator	3.00	3.00	3.00	6.00
Firefighter	9.00	9.00	9.00	6.00
Total Employees (Full-Time Equivalents)	18.00	18.00	18.00	21.00

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 1,069,510	\$ 1,230,168	\$ 1,371,517	\$ 1,268,677	\$ 1,654,433
0150 Overtime	308,085	278,912	234,000	312,570	303,750
0200 Taxes	101,865	112,484	126,062	120,252	152,216
0250 Retirement	242,171	264,686	297,583	291,926	376,294
0300 Group Insurance	259,138	257,201	287,670	261,292	312,148
0310 W/C Insurance	13,758	21,994	22,574	24,166	26,280
0320 Disability Insurance	6,123	6,093	7,975	6,193	9,344
Total Personnel	2,000,650	2,171,537	2,347,381	2,285,076	2,834,465
Supplies					
1100 Chemical	1,976	3,893	3,800	3,000	3,800
1230 Holiday Supplies	541	-	-	-	-
1300 Kitchen & Janitorial	9,678	9,609	9,800	10,089	11,300
1400 Office & Postage	7,521	1,865	-	-	-
1600 Safety & Health	21,365	7,458	10,750	8,000	10,750
1700 Small Tools & Equipment	129,886	72,923	75,050	70,000	61,550
1850 Uniform & Apparel	56,835	74,768	102,600	94,000	102,600
1900 Vehicle & Eqpt. Supplies	34,061	30,437	35,530	31,700	35,130
Total Supplies	261,864	200,953	237,530	216,789	225,130
Maintenance					
2050 Building Maintenance	70,023	-	-	-	-
2200 Machine & Eqpt. Maintenance	45,768	19,817	46,320	30,000	46,320
2450 Vehicle Maintenance	89,781	57,837	91,000	79,000	93,000
2900 Service Contracts	103,537	-	-	-	-
Total Maintenance	309,109	77,654	137,320	109,000	139,320
Services					
3110 Communication	37,266	-	-	-	-
3160 Deployment Expenses	23,612	5,993	-	2,691	3,000
3190 Dues, Subscriptions, Media	5,580	-	-	-	-
3230 EMS Services	712,425	-	-	-	-
3290 Fire Services	6,124	-	-	-	-
3310 General Insurance	36,986	-	-	-	-
3330 Janitorial Services	20,000	-	-	-	-
3530 Professional Development	97,461	-	-	-	-
3590 Public Relations	8,160	-	-	-	-
3750 Uniform Service	11,992	11,157	16,000	13,634	20,000
3770 Utilities	38,487	-	-	-	-
3780 Water Charges	3,290	-	-	-	-
3880 Information Technology	88,624	-	-	-	-
Total Services	1,090,005	17,151	16,000	16,325	23,000

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Capital Outlay					
7050 Building & Property	45,394	88,902	-	-	-
7200 Machine & Equipment	-	-	29,000	26,594	-
Total Capital Outlay	45,394	88,902	29,000	26,594	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	48,130	33,840	33,960	33,960	88,470
Total Other Financing Uses	48,130	33,840	33,960	33,960	88,470
Fire Operations	\$ 3,755,152	\$ 2,590,036	\$ 2,801,191	\$ 2,687,744	\$ 3,310,385



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 2024-2025

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 monthly

SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Safety & Health includes a \$20,402 supplement request to replace AEDs in city buildings
- Contract Services decrease due to moving Medical Director expense to new EMS division
- EMS Services decrease due to moving to City-operated EMS in April 2025
- Building & Property includes a \$660,000 carry over from FY23-24 for a training tower
- Machine & Equipment includes a \$180,000 supplemental request to replace portable radios (year 1)

<u>WORKLOAD MEASURES</u>	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of employees completing field training	18	21	21	25
Number of training sessions provided	123	100	120	130
Number of certifications obtained	152	141	150	160

PERFORMANCE MEASURES

Number of positions filled	N/A	100%	100%	100%
Percentage of TFCA Best Practices obtained	N/A	100%	100%	100%
Percentage of expenditures within budgetary levels	N/A	100%	100%	100%

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

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ -	\$ 337,555	\$ 352,215	\$ 352,682	\$ 365,956
0150 Overtime	-	-	2,500	-	250
0200 Taxes	-	25,021	27,372	26,823	28,191
0250 Retirement	-	59,137	65,746	65,427	70,385
0300 Group Insurance	-	45,739	49,060	46,658	49,653
0310 W/C Insurance	-	3,197	4,237	4,536	4,242
0320 Disability Insurance	-	1,846	2,018	1,958	2,099
Total Personnel	-	472,495	503,148	498,084	520,776
Supplies					
1230 Holiday Supplies	-	360	750	634	750
1300 Kitchen & Janitorial	-	2,856	3,500	1,850	3,500
1400 Office & Postage	-	7,989	16,320	15,525	16,320
1600 Safety & Health	-	20,306	27,860	26,014	54,212
1700 Small Tools & Equipment	-	522	500	500	500
1850 Uniform & Apparel	-	1,221	5,000	1,120	5,000
1900 Vehicle & Eqpt. Supplies	-	2,578	2,000	5,600	5,800
Total Supplies	-	35,832	55,930	51,243	86,082
Maintenance					
2050 Building Maintenance	-	37,111	41,200	35,000	41,200
2200 Machine & Eqpt. Maintenance	-	2,328	5,290	2,780	5,045
2450 Vehicle Maintenance	-	862	6,000	4,000	6,000
2900 Service Contracts	-	108,849	121,950	117,950	108,735
Total Maintenance	-	149,150	174,440	159,730	160,980
Services					
3060 Contract Services	-	-	6,000	12,000	-
3110 Communication	-	41,915	47,105	47,585	47,385
3190 Dues, Subscriptions, Media	-	7,415	10,080	8,500	10,080
3230 EMS Services	-	1,438,000	1,438,000	1,438,000	719,000
3290 Fire Services	-	1,418	5,600	3,000	5,600
3310 General Insurance	-	40,442	48,934	48,504	57,202
3330 Janitorial Services	-	13,700	-	-	-
3490 Printing	-	-	690	125	690
3530 Professional Development	-	58,050	64,510	60,921	64,510
3590 Public Relations	-	6,361	11,700	10,000	11,700
3770 Utilities	-	39,204	46,465	43,071	49,789
3780 Water Charges	-	4,901	4,785	5,895	6,775
3880 Information Technology	-	140,750	228,200	228,200	212,400
Total Services	-	1,792,156	1,912,069	1,905,801	1,185,131

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Capital Outlay					
7050 Building & Property	-	-	1,253,548	733,908	660,000
7150 Furniture & Equipment	-	15,007	15,000	10,596	-
7200 Machine & Equipment	-	-	6,980	6,980	180,000
Total Capital Outlay	-	15,007	1,275,528	751,484	840,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	-	19,570	24,000	24,000	25,720
Total Other Financing Uses	-	19,570	24,000	24,000	25,720
Fire Administration	\$ -	\$ 2,484,210	\$ 3,945,115	\$ 3,390,342	\$ 2,818,689



Emergency Medical Service (EMS) Department

DEPARTMENT DESCRIPTION

In May 2024 the City created a new Emergency Medical Services Department. The primary responsibility of the EMS Department is to be the City's 911 EMS provider. The department will operate two 24-hour MICU Medic units staffed by an EMT-P and EMT-B. This service will provide pre-hospital medical care and transport to an emergency department for the sick and injured.

DIVISION GOALS AND ACTION ITEMS FOR FY 2024-2025

7.4: Maintain a high level of fire protection service

Goal: Maintain all standards set forth by Texas Department of Health Services in accordance with Chapter 247 of the Texas Health Code.

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

<u>WORKLOAD MEASURES</u>	<u>2022-2023</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>BUDGET</u>	<u>2023-2024</u> <u>ESTIMATE</u>	<u>2024-2025</u> <u>BUDGET</u>
Number of calls for EMS services	-	-	-	3,990
Number of patient transports	-	-	-	3,016
Number of mutual aid calls	-	-	-	300

PERFORMANCE MEASURES

Response time within 6 minutes	-	-	-	90%
Compliance with TDHS regulations	-	-	-	100%
Percentage of TDHS training requirements	-	-	-	100%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
EMS Supervisor	-	-	-	1.00
Paramedic	-	-	-	6.00
EMT	-	-	-	6.00
Total Employees (Full-Time Equivalents)	-	-	-	13.00

001 - General Fund / Fire EMS (82602-04)

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ -	\$ -	\$ -	\$ -	\$ 360,618
0150 Overtime	-	-	-	-	164,400
0200 Taxes	-	-	-	-	40,984
0250 Retirement	-	-	-	-	103,968
0300 Group Insurance	-	-	-	-	47,920
0310 W/C Insurance	-	-	-	-	8,134
0320 Disability Insurance	-	-	-	-	2,103
Total Personnel	-	-	-	-	728,127
Supplies					
1100 Chemical	-	-	-	-	500
1400 Office & Postage	-	-	-	-	7,000
1600 Safety & Health	-	-	-	-	10,000
1660 Medical Supplies	-	-	-	-	140,000
1700 Small Tools & Equipment	-	-	-	-	25,500
1850 Uniform & Apparel	-	-	-	-	20,000
1900 Vehicle & Eqpt. Supplies	-	-	-	-	18,500
Total Supplies	-	-	-	-	221,500
Maintenance					
2200 Machine & Eqpt. Maintenance	-	-	-	-	5,000
2450 Vehicle Maintenance	-	-	-	-	24,000
2900 Service Contracts	-	-	-	-	100,809
Total Maintenance	-	-	-	-	129,809
Services					
3060 Contract Services	-	-	-	-	30,000
3110 Communication	-	-	-	-	8,606
3190 Dues, Subscriptions, Media	-	-	-	-	5,040
3310 General Insurance	-	-	-	-	14,883
3530 Professional Development	-	-	-	-	27,000
3590 Public Relations	-	-	-	-	500
Total Services	-	-	-	-	86,029
Capital Outlay					
7100 Computer System	-	-	-	-	23,000
7200 Machine & Equipment	-	-	-	-	58,280
Total Capital Outlay	-	-	-	-	81,280
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	-	-	-	-	153,000
Total Other Financing Uses	-	-	-	-	153,000
Fire EMS	\$ -	\$ -	\$ -	\$ -	\$ 1,399,745

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 2024-2025

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 2024-2025 BUDGET

- Communication increase due to data plans for hot spots for EOC staff

<u>WORKLOAD MEASURES</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Preparedness exercises	7	8	6	8
Public education	12	15	13	15
Planning meetings	15	30	34	30

PERFORMANCE MEASURES

NIMS compliance	100%	100%	100%	100%
Maintain emergency operations plan	100%	100%	100%	100%
Maintain hazard mitigation plan	100%	100%	100%	100%

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Emergency Management 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 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 85,148	\$ 87,934	\$ 92,182	\$ 90,140	\$ 95,769
0150 Overtime	-	-	2,500	15,340	2,500
0200 Taxes	6,338	6,552	7,423	7,988	7,635
0250 Retirement	15,095	15,401	17,549	19,624	18,888
0300 Group Insurance	19,592	20,511	21,070	19,878	21,326
0310 W/C Insurance	915	1,004	109	117	104
0320 Disability Insurance	455	505	523	526	544
Total Personnel	127,543	131,907	141,356	153,613	146,766
Supplies					
1400 Office & Postage	2,206	834	1,300	700	1,300
1600 Safety & Health	833	1,876	2,000	1,750	2,000
1700 Small Tools & Equipment	1,328	9,523	1,500	500	1,500
1900 Vehicle & Eqpt. Supplies	-	966	2,000	1,135	1,535
Total Supplies	4,366	13,198	6,800	4,085	6,335
Maintenance					
2200 Machine & Eqpt. Maintenance	543	-	2,400	1,000	2,400
2450 Vehicle Maintenance	-	1,088	1,500	754	1,500
2900 Service Contracts	13,269	12,551	14,500	15,661	16,200
Total Maintenance	13,812	13,639	18,400	17,415	20,100
Services					
3110 Communication	780	1,399	1,450	1,450	8,170
3190 Dues, Subscriptions, Media	1,187	2,222	2,315	2,315	2,315
3490 Printing	556	-	1,600	425	1,600
3530 Professional Development	10,378	10,967	14,400	12,400	14,400
3590 Public Relations	1,002	1,330	1,650	600	1,650
3870 Emergency Management	346	-	-	-	-
3880 Information Technology	-	12,250	19,900	19,900	18,500
Total Services	14,249	28,167	41,315	37,090	46,635
Capital Outlay					
7250 Vehicles	29,270	-	-	-	-
Total Capital Outlay	29,270	-	-	-	-
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	4,167	5,000	4,000	4,000	4,000
Total Other Financing Uses	4,167	5,000	4,000	4,000	4,000
Emergency Management	\$ 193,407	\$ 191,911	\$ 211,871	\$ 216,203	\$ 223,836



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.

The City's bond rating is AA+ from Standard and Poors.

Long-term debt at September 30, 2024 is comprised of the following debt issues:

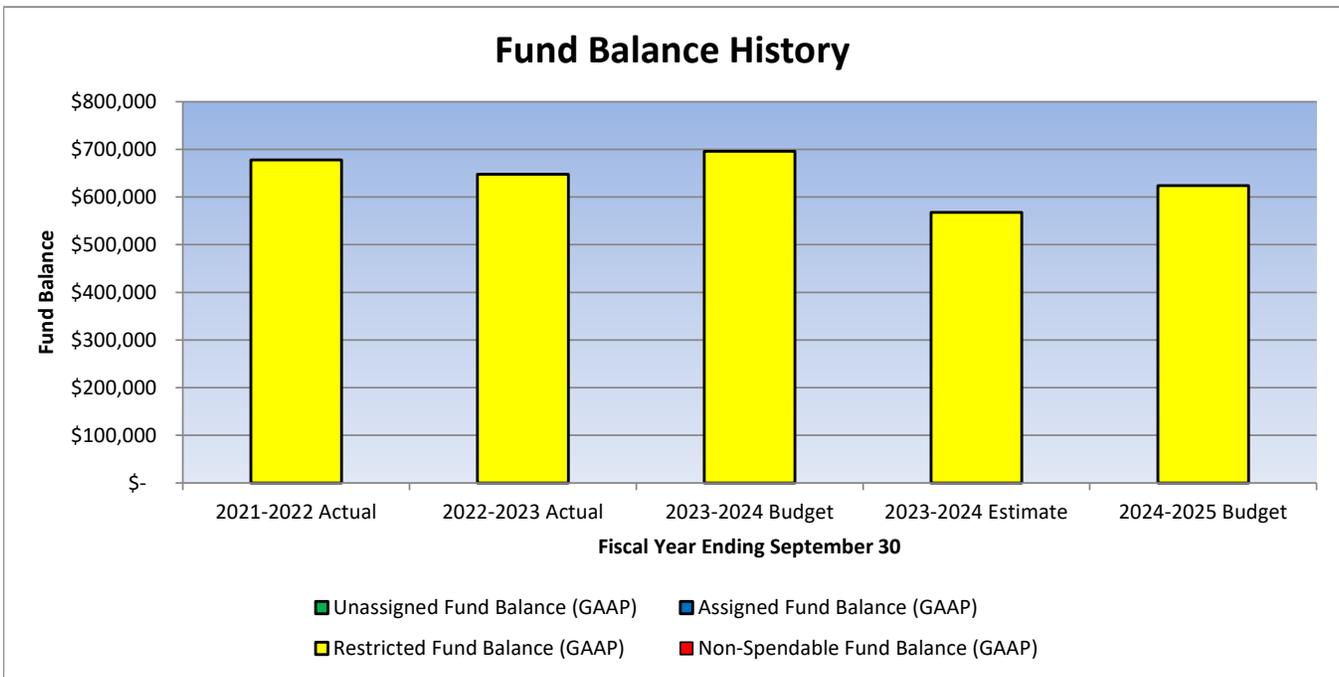
Description	Principal
Refunding Bonds, Series 2020	\$ 2,750,000
Total General Obligation Bonds	\$ 2,750,000
Certificates of Obligation, Series 2018A	\$ 2,255,000
Certificates of Obligation, Series 2021A	\$ 11,120,000
Total Certificates of Obligation	\$ 13,375,000
Total General Long-Term Debt	<u>\$ 16,125,000</u>

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

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

General Debt Service Fund
Statement of Fund Balance

Fiscal Year Ending September 30	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 597,262	\$ 677,774	\$ 647,756	\$ 647,756	\$ 567,723
Revenues	2,920,032	2,836,831	2,923,040	2,793,967	2,934,231
Expenditures	(2,839,520)	(2,866,849)	(2,874,950)	(2,874,000)	(2,878,100)
GAAP Adjustment	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	80,512	(30,018)	48,090	(80,033)	56,131
Ending Restricted Fund Balance (Budget)	\$ 677,774	\$ 647,756	\$ 695,846	\$ 567,723	\$ 623,854
Number of Days in Reserve	87	82	88	72	79



007 - General Debt Service Fund
Revenues

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Property Taxes					
1010 Current Property Tax	\$ 2,929,720	\$ 2,874,715	\$ 2,873,840	\$ 2,872,301	\$ 2,880,787
1050 Delinquent Property Tax	(20,864)	(96,942)	-	(137,913)	-
1200 Penalty and Interest	5,280	8,650	6,500	11,308	10,000
Total Property Taxes	2,914,136	2,786,423	2,880,340	2,745,696	2,890,787
Miscellaneous Income					
6050 Interest Income	5,896	50,408	42,700	48,271	43,444
Total Miscellaneous Income	5,896	50,408	42,700	48,271	43,444
General Debt Service Fund	\$ 2,920,032	\$ 2,836,831	\$ 2,923,040	\$ 2,793,967	\$ 2,934,231

**007 - General Debt Service Fund
Expenditures**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Services					
3080 Financial	\$ 840	\$ 3,003	\$ 2,000	\$ 1,050	\$ 1,050
Total Services	840	3,003	2,000	1,050	1,050
Debt Service					
5018 Principal - 2018A CO	475,000	490,000	510,000	510,000	535,000
5031 Principal - 2020 GO Ref	235,000	245,000	265,000	265,000	280,000
5090 Principal - 2021A CO	1,210,000	1,230,000	1,295,000	1,295,000	1,360,000
5518 Interest - 2018A CO	128,050	108,750	88,750	88,750	67,850
5531 Interest - 2020 GO Ref	168,875	156,875	144,125	144,125	130,500
5590 Interest - 2021A CO	621,755	633,220	570,075	570,075	503,700
Total Debt Service	2,838,680	2,863,846	2,872,950	2,872,950	2,877,050
General Debt Service Fund	\$ 2,839,520	\$ 2,866,849	\$ 2,874,950	\$ 2,874,000	\$ 2,878,100

General Debt Service Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2024				\$ 16,125,000
2025	2,877,050	2,175,000	702,050	13,950,000
2026	2,876,125	2,280,000	596,125	11,670,000
2027	2,877,900	2,390,000	487,900	9,280,000
2028	2,877,300	2,500,000	377,300	6,780,000
2029	2,285,325	2,015,000	270,325	4,765,000
2030	2,286,950	2,120,000	166,950	2,645,000
2031	2,292,475	2,225,000	67,475	420,000
2032	430,500	420,000	10,500	-
Grand Total	<u><u>\$ 18,803,625</u></u>	<u><u>\$ 16,125,000</u></u>	<u><u>\$ 2,678,625</u></u>	<u><u>\$ -</u></u>

General Debt Service Fund

Certificates of Obligation, Series 2021A

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

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

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2024				\$ 11,120,000
2025	1,863,700	1,360,000	503,700	8,465,000
2026	1,863,950	1,430,000	433,950	7,035,000
2027	1,865,575	1,505,000	360,575	5,530,000
2028	1,863,450	1,580,000	283,450	3,950,000
2029	1,867,325	1,665,000	202,325	2,285,000
2030	1,866,950	1,750,000	116,950	535,000
2031	1,866,600	1,830,000	36,600	(1,295,000)
Total	<u>\$ 13,057,550</u>	<u>\$ 11,120,000</u>	<u>\$ 1,937,550</u>	<u>\$ -</u>

General Debt Service Fund

General Obligation Refunding Bonds, Series 2020

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

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

	Payment	Principal	Interest	Principal Balance
9/30/2024				\$ 2,750,000
2025	410,500	280,000	130,500	2,470,000
2026	411,125	295,000	116,125	2,175,000
2027	411,000	310,000	101,000	1,865,000
2028	415,000	330,000	85,000	1,535,000
2029	418,000	350,000	68,000	1,185,000
2030	420,000	370,000	50,000	815,000
2031	425,875	395,000	30,875	420,000
2032	430,500	420,000	10,500	-
Total	\$ 3,342,000	\$ 2,750,000	\$ 592,000	\$ -

Hotel Occupancy Tax Fund Overview / Statement of Fund Balance

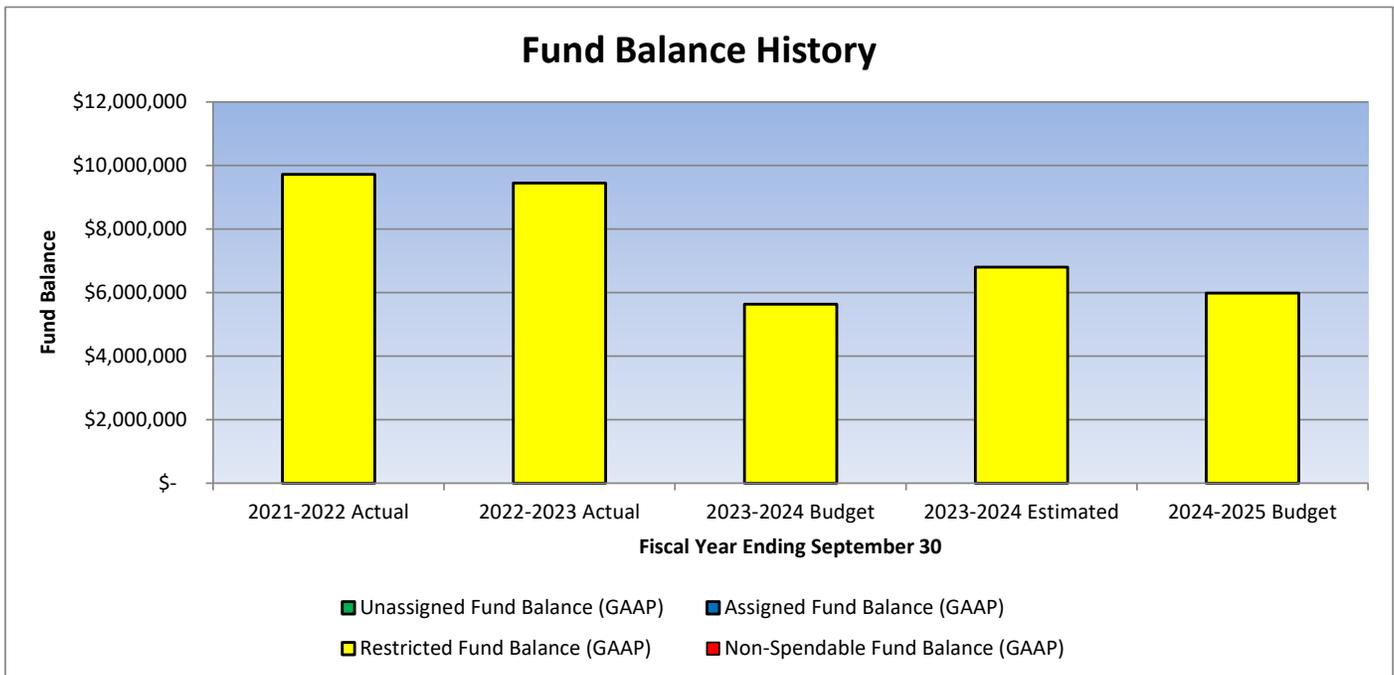
This fund accounts for:

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

Fiscal Year Ending September 30	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 8,329,701	\$ 9,721,371	\$ 9,443,735	\$ 9,443,735	\$ 6,801,464
Revenues ¹	1,924,322	2,609,227	3,554,000	3,151,494	5,191,999
Expenditures	(532,652)	(2,886,863)	(7,365,765)	(5,793,765)	(6,006,165)
Net Increase / (Decrease) in Fund Balance	1,391,670	(277,636)	(3,811,765)	(2,642,271)	(814,166)
Ending Restricted Fund Balance (Budget)	\$ 9,721,371	\$ 9,443,735	\$ 5,631,970	\$ 6,801,464	\$ 5,987,298

Notes:

¹ Excludes Use of Prior Years' Fund Balance



**011 - Hotel Occupancy Tax Fund
Revenues**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Franchise & Local Taxes					
2200 Hotel Occupancy Tax	\$ 1,877,277	\$ 2,135,713	\$ 3,140,000	\$ 2,576,319	\$ 4,719,319
Total Franchise & Local Taxes	1,877,277	2,135,713	3,140,000	2,576,319	4,719,319
Miscellaneous Income					
6050 Interest Income	47,045	469,274	414,000	525,200	472,680
6100 Other Income	-	4,240	-	49,975	-
Total Miscellaneous Income	47,045	473,515	414,000	575,175	472,680
Hotel Occupancy Tax Fund	\$ 1,924,322	\$ 2,609,227	\$ 3,554,000	\$ 3,151,494	\$ 5,191,999

**011 - Hotel Occupancy Tax Fund
Expenditures**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Supplies					
1400 Office & Postage	\$ 1,512	\$ 5,280	\$ 10,000	\$ 6,000	\$ 10,000
Total Supplies	1,512	5,280	10,000	6,000	10,000
Services					
3105 Advertising	131,282	143,579	400,000	400,000	400,000
3130 Prof. Svcs/Consultant	20,472	-	2,115	2,115	2,115
3190 Dues, Subscriptions, Media	-	400	1,500	500	1,500
3490 Printing	7,426	21,532	45,000	33,000	45,000
3530 Professional Development	79	-	-	-	-
3730 Tourism Services	230,606	47,552	270,000	245,000	270,000
3796 HOT Initiatives	22,775	-	4,212,100	3,212,100	3,104,200
Total Services	412,640	213,063	4,930,715	3,892,715	3,822,815
Other Financing Uses					
8001 Transfer to General Fund	118,500	145,000	425,050	425,050	173,350
8052 Transfer to WEDC Project Fund	-	2,502,569	-	-	-
Total Other Financing Uses	118,500	2,647,569	425,050	425,050	173,350
Capital Projects					
9300 Construction	-	20,951	2,000,000	1,470,000	2,000,000
Total Capital Projects	-	20,951	2,000,000	1,470,000	2,000,000
Hotel Occupancy Tax Fund	\$ 532,652	\$ 2,886,863	\$ 7,365,765	\$ 5,793,765	\$ 6,006,165



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

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

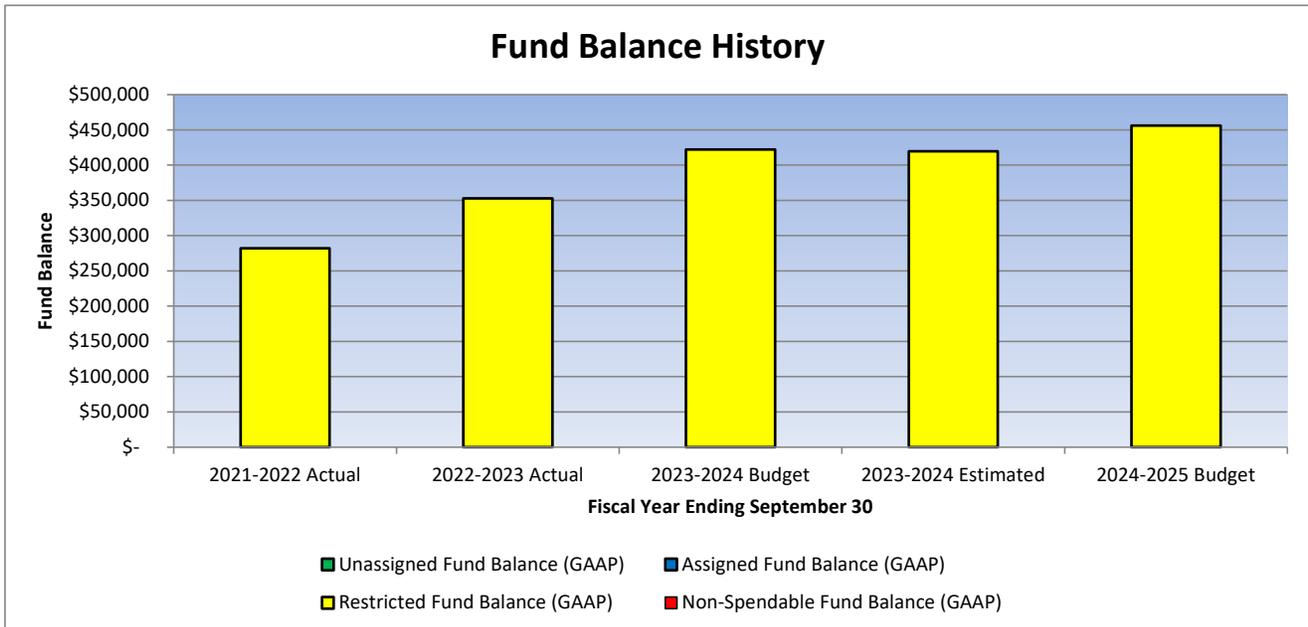
- Child Safety Fees
- Court Security Fees
- Judicial Efficiency Fees
- Court Technology Fees
- Truancy Prevention Fees
- Municipal Jury Fees

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 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 231,991	\$ 282,049	\$ 352,957	\$ 352,957	\$ 419,583
Revenues ¹	81,784	131,614	127,850	118,230	116,145
Expenditures	(31,726)	(60,706)	(58,806)	(51,604)	(79,709)
Net Increase / (Decrease) in Fund Balance	50,058	70,908	69,044	66,626	36,436
Ending Restricted Fund Balance (Budget)	\$ 282,049	\$ 352,957	\$ 422,001	\$ 419,583	\$ 456,019

Notes:

¹ Excludes Use of Prior Years' Fund Balance



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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Court Fines & Fees					
4150 Child Safety Fee	\$ 16,392	\$ 16,321	\$ 18,000	\$ 13,800	\$ 13,800
4200 Court Security Fee	668	511	700	510	510
4250 Judicial Efficiency Fee	11,969	22,511	23,250	21,475	21,475
4300 Court Technology Fee	890	682	800	675	675
4350 LMCBSF Local Bldg Sec Fund	17,608	26,519	26,800	21,300	21,300
4400 LTPDF Local Truancy Prev	17,967	27,060	27,700	21,700	21,700
4450 LMCTF Local Court Tech Fund	14,374	21,648	21,000	17,500	17,500
4500 LMJF Local Municipal Jury Fund	359	541	600	425	425
Total Court Fines & Fees	80,227	115,794	118,850	97,385	97,385
Miscellaneous Income					
6050 Interest Income	1,557	15,820	9,000	20,845	18,760
Total Miscellaneous Income	1,557	15,820	9,000	20,845	18,760
Municipal Court Sp Rev Fund	\$ 81,784	\$ 131,614	\$ 127,850	\$ 118,230	\$ 116,145

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 13,237	\$ 18,374	\$ 32,275	\$ 22,616	\$ 36,602
0200 Taxes	1,041	1,419	2,829	1,891	3,035
0310 W/C Insurance	125	114	356	381	374
0320 Disability Insurance	-	-	194	-	-
Total Personnel	14,403	19,907	35,654	24,888	40,011
Supplies					
1350 Miscellaneous Supplies	2,532	984	3,000	1,268	2,500
Total Supplies	2,532	984	3,000	1,268	2,500
Maintenance					
2900 Service Contracts	706	-	-	-	19,100
Total Maintenance	706	-	-	-	19,100
Services					
3110 Communication	3,282	4,077	4,027	4,150	4,150
3190 Dues, Subscriptions, Media	-	150	240	150	150
3530 Professional Development	-	-	2,000	-	2,000
3590 Public Relations	57	313	3,000	145	1,000
3770 Utilities	246	250	285	290	298
3790 Warrant Collection	1,500	1,500	1,600	1,500	1,500
Total Services	5,085	6,291	11,152	6,234	9,098
Capital Outlay					
7100 Computer System	-	24,525	-	10,213	-
Total Capital Outlay	-	24,525	-	10,213	-
Other Financing Uses					
8001 Transfer to General Fund	9,000	9,000	9,000	9,000	9,000
Total Other Financing Uses	9,000	9,000	9,000	9,000	9,000
Municipal Court	\$ 31,726	\$ 60,706	\$ 58,806	\$ 51,604	\$ 79,709



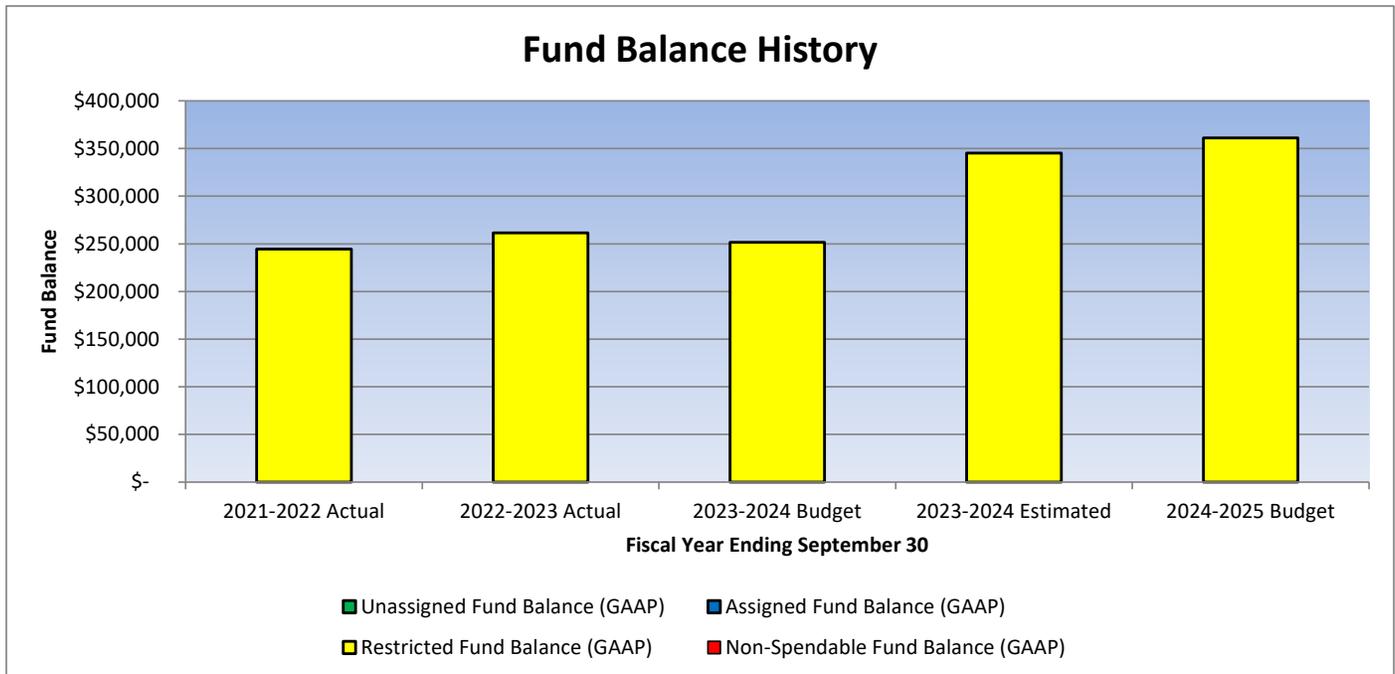
**Public Safety Special Revenue Fund
Overview / Statement of Fund Balance**

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

Fiscal Year Ending September 30	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 250,422	\$ 244,528	\$ 261,579	\$ 261,579	\$ 345,068
Revenues ¹	20,757	32,426	71,384	153,019	61,354
Expenditures	(26,651)	(15,375)	(81,325)	(69,530)	(45,250)
Net Increase / (Decrease) in Fund Balance	(5,894)	17,051	(9,941)	83,489	16,104
Ending Restricted Fund Balance (Budget)	\$ 244,528	\$ 261,579	\$ 251,638	\$ 345,068	\$ 361,172

Notes:

¹ Excludes Use of Prior Years' Fund Balance



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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Miscellaneous Income					
6050 Interest Income	\$ 981	\$ 13,281	\$ 6,300	\$ 18,300	\$ 16,470
6125 Opioid Settlement	-		50,134	19,950	30,184
6150 Police - Federal Funds	-		5,000	72,562	5,000
6200 Police - LEOSE Funds	2,649	3,481	3,500	3,500	3,500
6250 Police - State Ch59 Funds	4,421	7,017	5,000	35,807	5,000
6260 Police - Miscellaneous	-	7,956	-	2,200	-
6300 Fire - Donations	11,980	-	750	-	500
6320 Fire - LEOSE Funds	726	691	700	700	700
Total Miscellaneous Income	20,757	32,426	71,384	153,019	61,354
Public Safety Sp Rev Fund	\$ 20,757	\$ 32,426	\$ 71,384	\$ 153,019	\$ 61,354

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Supplies					
1350 Miscellaneous Supplies	\$ -	\$ -	\$ 5,000	\$ 2,500	\$ 5,000
1700 Small Tools & Equipment	-	-	36,075	36,780	-
Total Supplies	-	-	41,075	39,280	5,000
Services					
3530 Professional Development	-	-	-	-	-
3910 Police Federal Expense	13,184	7,499	11,000	11,000	11,000
3915 Police LEOSE Expense	1,737	3,616	3,500	3,500	3,500
3920 Police State Ch59 Expense	-	1,710	20,000	10,000	20,000
Total Services	14,921	12,825	34,500	24,500	34,500
Police CID	\$ 14,921	\$ 12,825	\$ 75,575	\$ 63,780	\$ 39,500

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Supplies					
1350 Miscellaneous Supplies	\$ 11,730	\$ 2,550	\$ 4,000	\$ 4,000	\$ 4,000
Total Supplies	11,730	2,550	4,000	4,000	4,000
Services					
3530 Professional Development	-	-	1,000	1,000	1,000
3915 LEOSE Expense	-	-	750	750	750
Total Services	-	-	1,750	1,750	1,750
Fire Operations	\$ 11,730	\$ 2,550	\$ 5,750	\$ 5,750	\$ 5,750

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

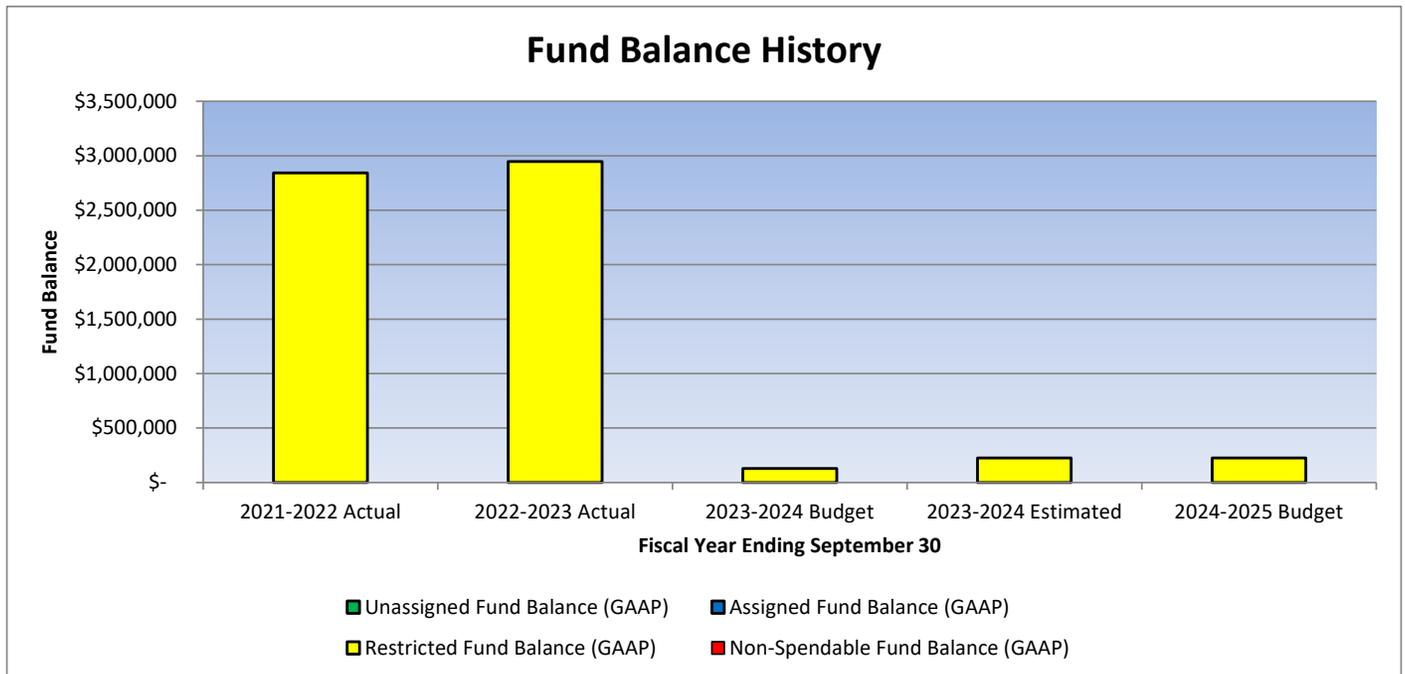
The purpose of this fund is to account for the receipt of grant funds from the State or Federal Government. The use of these funds is governed by the terms of the grant.

Fiscal Year Ending September 30	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 1,418,698	\$ 2,843,004	\$ 2,946,798	\$ 2,946,798	\$ 224,402
Revenues ¹	-	103,794	3,251,338	3,055,396	459,942
Expenditures	-	-	(3,232,338)	(2,940,396)	(458,942)
Net Increase / (Decrease) in Fund Balance	-	103,794	19,000	115,000	1,000
Deferred Revenue ²	1,424,306	-	(2,837,396)	(2,837,396)	-
Ending Restricted Fund Balance (Budget)	\$ 2,843,004	\$ 2,946,798	\$ 128,402	\$ 224,402	\$ 225,402

Notes:

¹ Excludes Use of Prior Years' Fund Balance

² ARRA Grant Funds are recognized as deferred revenue until the funds are spent



**042 - Grant Fund
Revenues**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Intergovernmental					
6050 Interest Income	\$ -	\$ 103,794	\$ 15,000	\$ 115,000	\$ 1,000
7000 ARRA TDEM Grant Funds	-	-	2,837,396	2,837,396	-
7025 Federal - Vest Grant	-	-	4,000	-	4,000
7102 Federal - UASI Grant	-	-	-	103,000	60,000
7200 Federal - HMGP Grant	-	-	394,942	-	394,942
Total Intergovernmental	-	103,794	3,251,338	3,055,396	459,942
Grant Fund	\$ -	\$ 103,794	\$ 3,251,338	\$ 3,055,396	\$ 459,942

**042 - Grant Fund
Expenditures**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Services					
3902 UASI Grant	\$ -	\$ -	\$ -	\$ 103,000	\$ 60,000
3906 Police - VEST Grant	-	-	4,000	-	4,000
Total Services	-	-	4,000	103,000	64,000
Capital Outlay					
7000 Hazard Mitigation Grant Program	-	-	394,942	-	394,942
7020 American Rescue Plan Act	-	-	2,837,396	2,837,396	-
Total Capital Outlay	-	-	3,232,338	2,837,396	394,942
Grant Fund	\$ -	\$ -	\$ 3,236,338	\$ 2,940,396	\$ 458,942

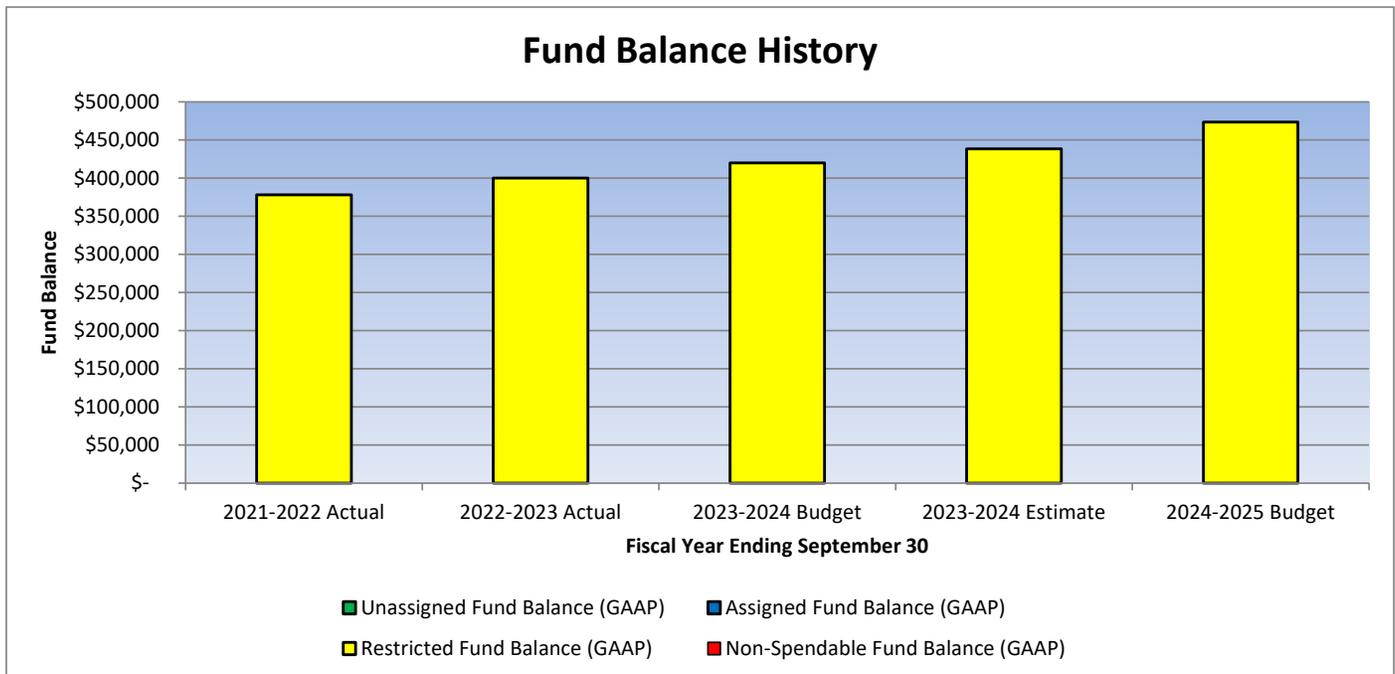
**PEG Channel Fund
Overview / Statement of Fund Balance**

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

Fiscal Year Ending September 30	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 352,740	\$ 378,251	\$ 399,994	\$ 399,994	\$ 438,274
Revenues ¹	25,511	21,744	20,000	38,280	35,190
Expenditures	-	-	-	-	-
Net Increase / (Decrease) in Fund Balance	25,511	21,744	20,000	38,280	35,190
Ending Restricted Fund Balance (Budget)	\$ 378,251	\$ 399,994	\$ 419,994	\$ 438,274	\$ 473,464

Notes:

¹ Excludes Use of Prior Years' Fund Balance



**043 - PEG Channel Fund
Revenues**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Franchise & Local Taxes					
2120 Franchise Tax - Cable	\$ 25,511	\$ 21,744	\$ 20,000	\$ 19,180	\$ 18,000
Total Franchise & Local Taxes	25,511	21,744	20,000	19,180	18,000
Miscellaneous Income					
6050 Interest Income	-	-	-	19,100	17,190
Total Miscellaneous Income	-	-	-	19,100	17,190
PEG Channel Fund	\$ 25,511	\$ 21,744	\$ 20,000	\$ 38,280	\$ 35,190

**043 - PEG Channel Fund
Expenditures**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Services					
3797 PEG Channel Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
Total Services	-	-	-	-	-
PEG Channel	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Utility Fund Overview

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

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

Utility Rate History

Utility Rates

The current utility rate structure was updated and approved by City Council 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 21 - Sept 22		Oct 22 - Sept 23		Oct 23 - Sept 24		Oct 24 - Sept 25	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
5/8" meter	\$ 6.83	\$ 10.13	\$ 8.12	\$ 12.13	\$ 9.42	\$ 14.13	\$10.71	\$ 16.13
3/4" meter	7.51	10.13	8.94	12.13	10.36	14.13	11.78	16.13
1" meter	9.56	10.13	11.37	12.13	13.18	14.13	14.99	16.13
1 1/2" meter	12.30	10.13	14.62	12.13	16.95	14.13	19.28	16.13
2" meter	19.81	10.13	23.56	12.13	27.31	14.13	31.06	16.13
3" meter	75.14	10.13	89.36	12.13	103.58	14.13	117.81	16.13
4" meter	95.63	10.13	113.73	12.13	131.83	14.13	149.94	16.13
6" meter	143.45	10.13	170.59	12.13	197.75	14.13	224.90	16.13
8" meter	173.21	10.13	203.08	12.13	235.41	14.13	267.74	16.13
10" meter	198.10	10.13	235.57	12.13	273.08	14.13	310.58	16.13

Volumetric Rates

	Oct 21 - Sept 22		Oct 22 - Sept 23		Oct 23 - Sept 24		Oct 24 - Sept 25	
	Water	Wastewater	Water	Wastewater	Water	Wastewater	Water	Wastewater
Residential	\$ 4.43	\$ 5.46	\$ 4.43	\$ 6.55	\$ 4.44	\$ 6.77	\$ 4.82	\$ 7.17
Commercial	4.79	5.46	5.02	6.55	5.14	6.77	5.62	7.17
Apartments	5.33	5.46	5.53	6.55	5.53	6.77	5.53	7.17

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 \$4.82 (water) / \$7.17 (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 \$62.81 per month for 5,000 gallons of water and wastewater use.

Commercial / Apartments

The commercial billing rate is \$5.62 (water) / \$7.17 (wastewater) for each 1,000 gallons used. An average commercial customer with a 2" meter would pay \$1,095.97 for 82,000 gallons of water and wastewater use.

The apartment billing rate is \$5.53 (water) / \$7.17 (wastewater) for each 1,000 gallons used. An average apartment customer with a 2" meter would pay \$1,088.59 for 82,000 gallons of water and wastewater use.

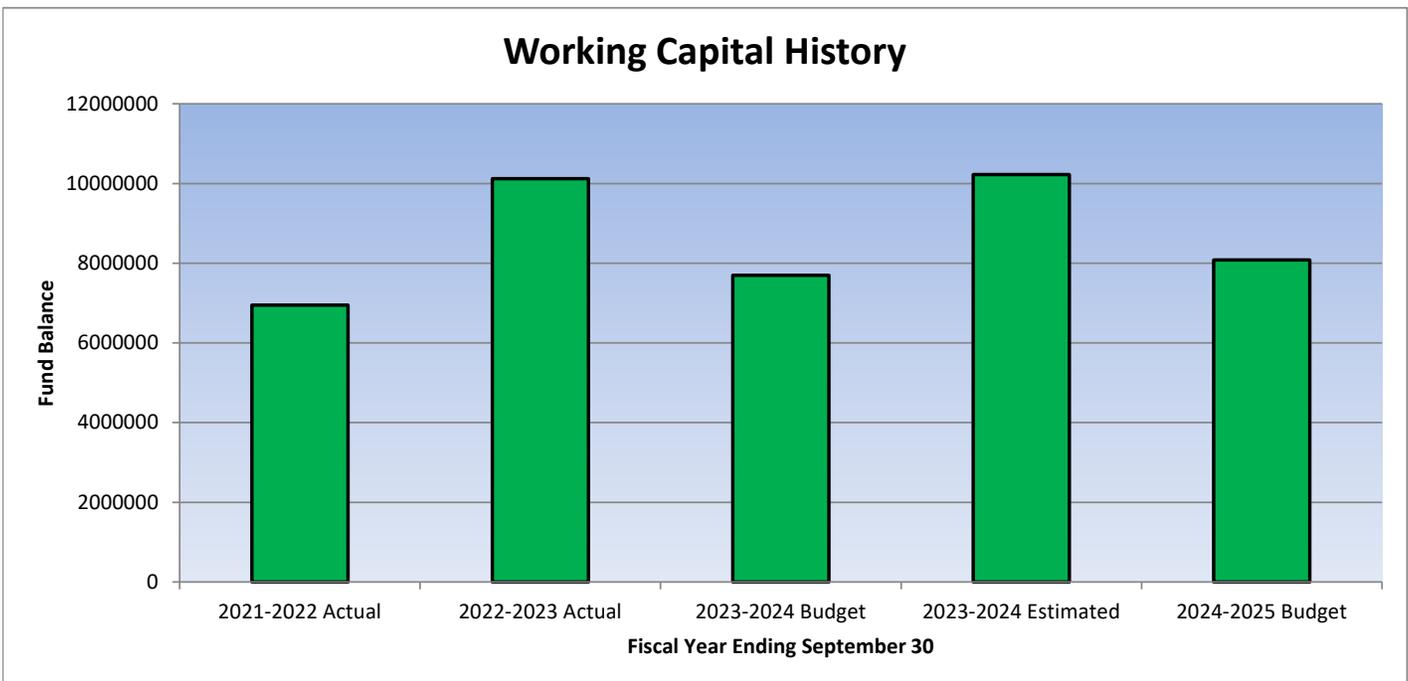
Drainage Rates

A drainage fee was implemented in October 2009. Customers are charged a monthly fee based upon the amount of impervious surface over within each rate class. Rates are unchanged for Fiscal Year 2024-2025 for all classes.

	<u>Oct 24 - Sept 25</u>
Houses	\$ 1.24 flat rate for all houses
Apartments, Condominiums, Townhomes	\$ 0.000733 per sq ft of impervious surface
Non-Residential	\$ 0.000767 per sq ft of impervious surface

**Utility Fund
Working Capital**

Fiscal Year Ending September 30	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Revenues					
Water	\$ 3,390,031	\$ 4,122,497	\$ 3,594,083	\$ 4,416,263	\$ 4,328,124
Wastewater	3,049,997	3,698,483	3,335,782	4,097,587	4,015,635
Drainage	358,033	351,114	354,496	351,280	351,280
Miscellaneous	156,710	605,065	498,475	753,257	631,813
Total Revenues	6,954,771	8,777,159	7,782,836	9,618,387	9,326,852
Expenditures by Type:					
Personnel	1,586,058	1,713,946	1,840,119	1,744,567	2,082,308
Supplies	899,199	1,014,980	1,172,545	1,174,831	1,241,710
Maintenance	1,226,449	1,271,951	2,434,507	2,161,412	2,210,073
Services	959,538	869,314	1,869,436	1,784,688	2,140,665
Total Operating	4,671,243	4,870,192	7,316,607	6,865,498	7,674,756
Non-recurring Expenditures					
Capital Outlay	60,827	170,472	446,874	205,541	251,000
Other Financing Uses	1,099,713	1,636,965	2,447,748	2,447,748	3,541,370
Total Non-recurring	1,160,540	1,807,437	2,894,622	2,653,289	3,792,370
Total Expenditures	5,831,783	6,677,629	10,211,229	9,518,787	11,467,126
Excess (Deficiency) of Revenues Over Expenditures	1,122,988	2,099,530	(2,428,393)	99,600	(2,140,274)
Working Capital, Beginning	6,876,222	6,946,079	10,122,781	10,122,781	10,222,381
Budget to GAAP Adjustment	(1,053,131)	1,077,172	-	-	-
Working Capital, Ending	\$ 6,946,079	\$ 10,122,781	\$ 7,694,388	\$ 10,222,381	\$ 8,082,107
Days of Operating Expenditures	543	759	384	543	384

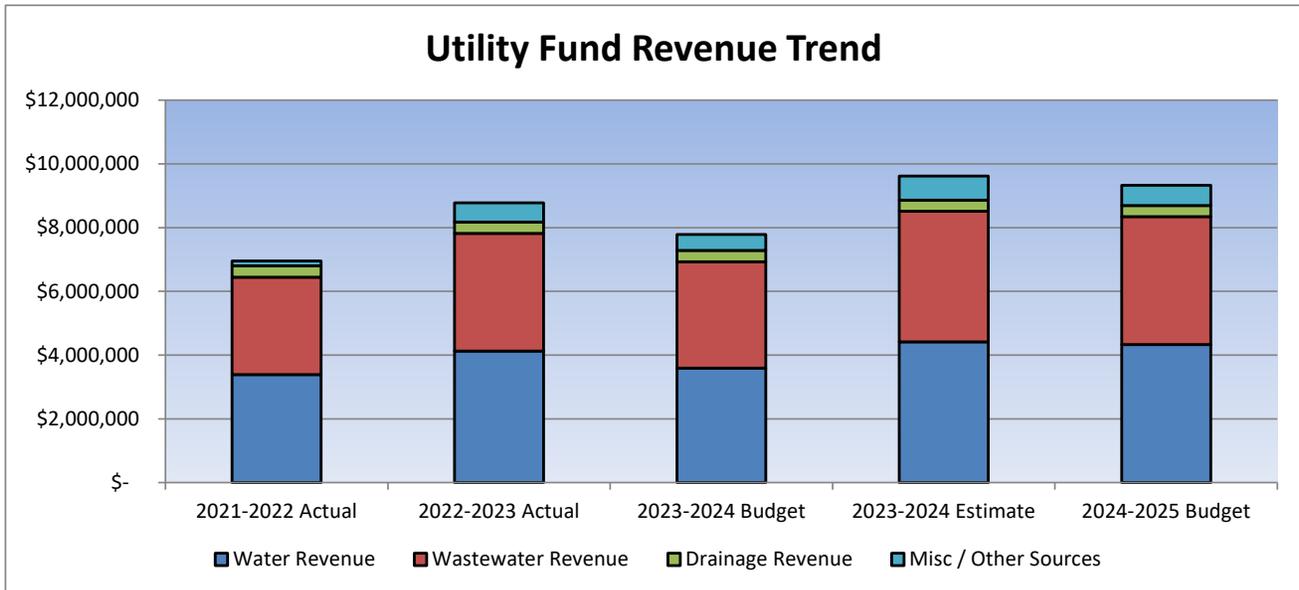


Utility Fund Recap

	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Revenues					
Water Revenue	\$ 3,390,031	\$ 4,122,497	\$ 3,594,083	\$ 4,416,263	\$ 4,328,124
Wastewater Revenue	3,049,997	3,698,483	3,335,782	4,097,587	4,015,635
Other Fees	95,380	142,469	85,000	120,758	95,000
Drainage Fees	358,033	351,114	354,496	351,280	351,280
Miscellaneous Income	61,330	462,596	413,475	632,499	536,813
Total Revenue	6,954,771	8,777,159	7,782,836	9,618,387	9,326,852
Expenses					
Water Division	2,604,114	3,175,054	4,811,552	4,727,988	5,262,807
Wastewater Division	2,814,719	3,094,890	4,916,393	4,349,432	5,675,349
Drainage Division	412,951	407,685	483,284	441,367	528,970
Total Expenses	5,831,783	6,677,629	10,211,229	9,518,787	11,467,126
Net Income / (Loss)	\$ 1,122,988	\$ 2,099,530	\$ (2,428,393)	\$ 99,600	\$ (2,140,274)

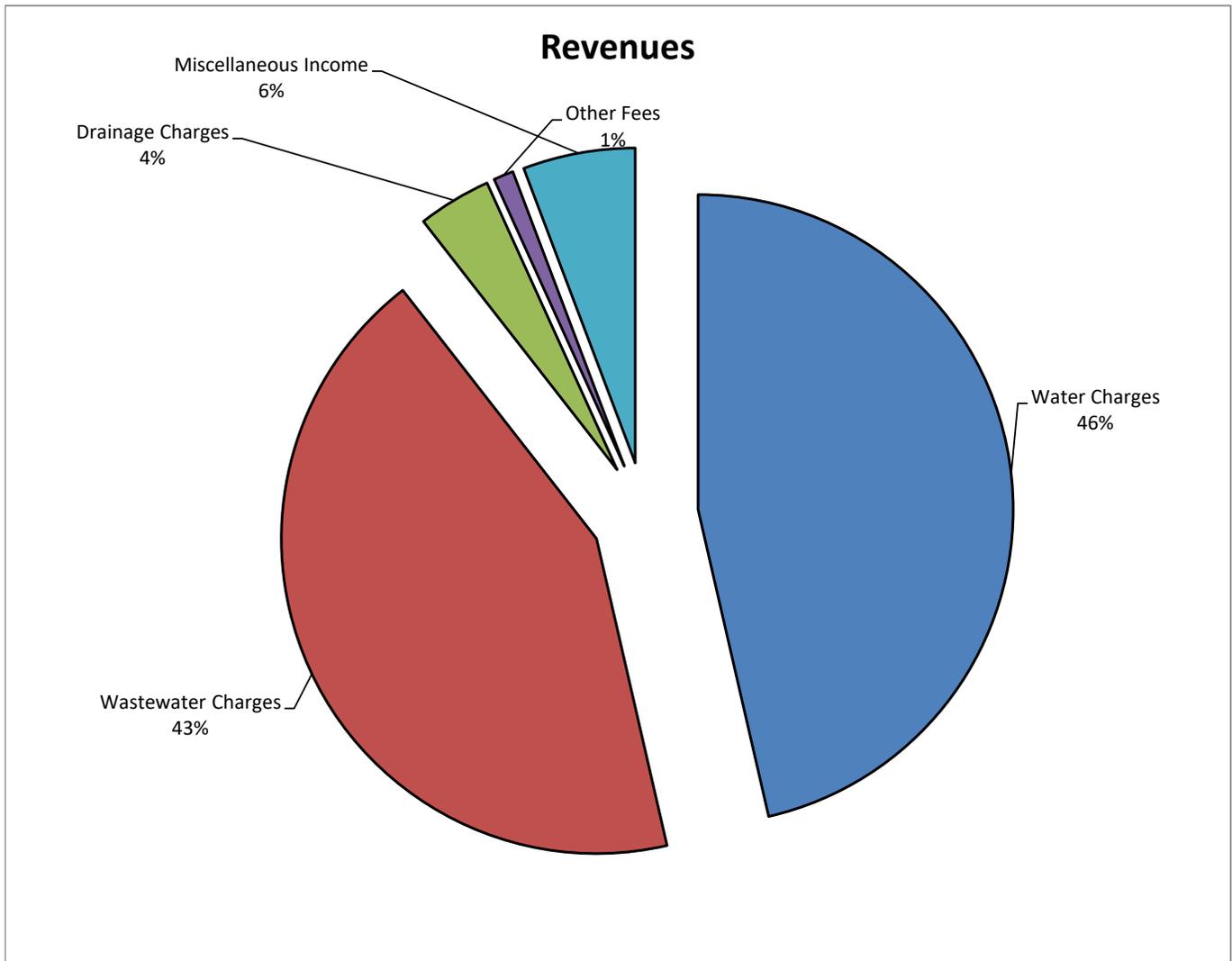
Utility Fund Revenue Trend

	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Revenues					
Water Revenue	\$ 3,390,031	\$ 4,122,497	\$ 3,594,083	\$ 4,416,263	\$ 4,328,124
Wastewater Revenue	3,049,997	3,698,483	3,335,782	4,097,587	4,015,635
Drainage Revenue	358,033	351,114	354,496	351,280	351,280
Misc / Other Sources	156,710	605,065	498,475	753,257	631,813
Total Revenue	\$ 6,954,771	\$ 8,777,159	\$ 7,782,836	\$ 9,618,387	\$ 9,326,852



Distribution of Utility Fund Revenues

Water Charges	\$ 4,328,124
Wastewater Charges	4,015,635
Drainage Charges	351,280
Other Fees	95,000
Miscellaneous Income	536,813
Total	<u><u>\$ 9,326,852</u></u>

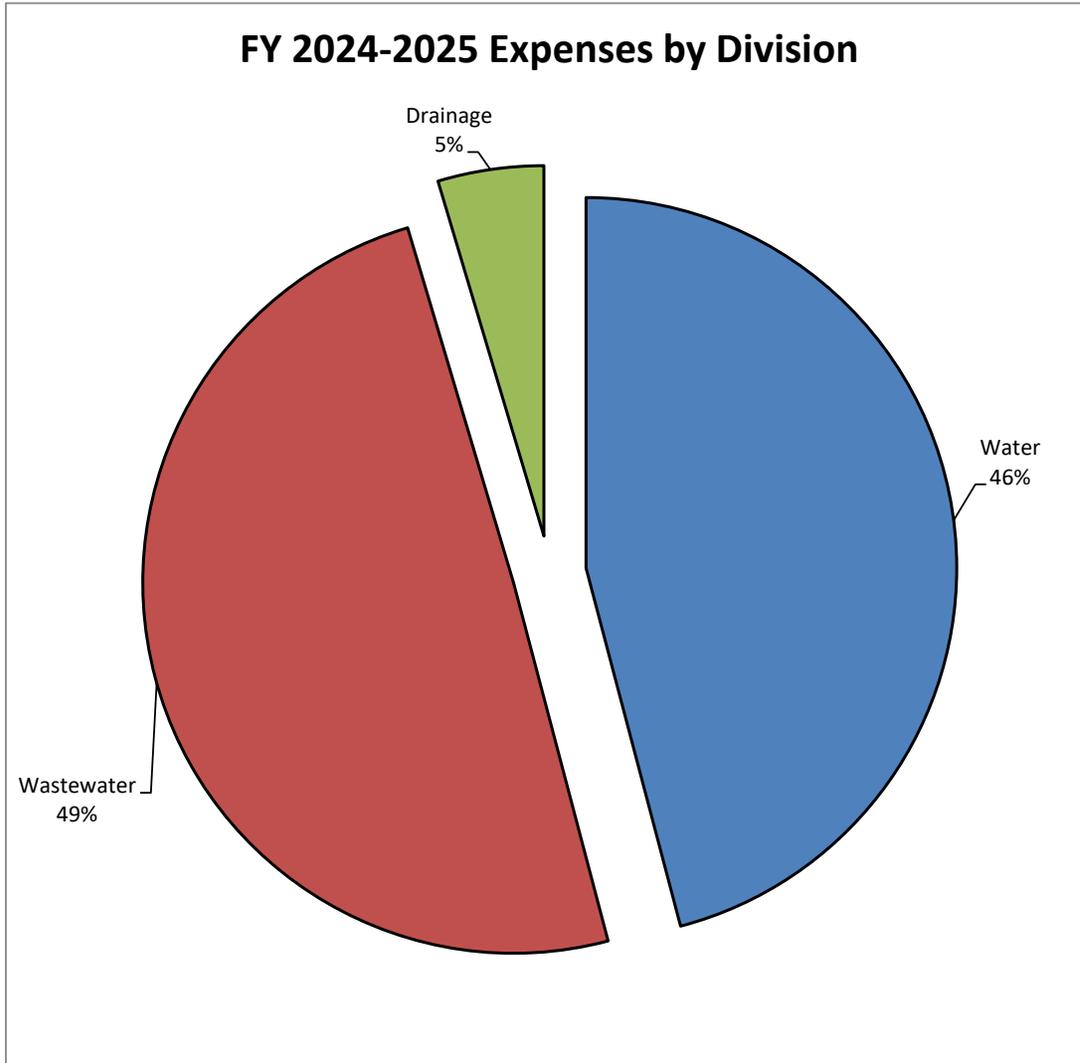


**002 - Utility Fund
Revenues**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Charges for Service					
5100 Water-Residential Revenue	\$ 269,745	\$ 339,349	\$ 294,536	\$ 363,560	\$ 356,290
5110 Water-Apartment Revenue	1,083,250	1,142,807	1,084,628	1,153,511	1,130,441
5120 Water-Commercial Revenue	2,034,098	2,628,037	2,206,121	2,889,987	2,832,188
5130 Water-Other Revenue	2,938	12,304	8,798	9,205	9,205
Water Charges Subtotal	3,390,031	4,122,497	3,594,083	4,416,263	4,328,124
5150 Sewer-Residential Revenue	221,942	279,101	248,896	331,252	324,627
5160 Sewer-Apartment Revenue	1,066,146	1,288,013	1,160,432	1,387,544	1,359,793
5170 Sewer-Commercial Revenue	1,761,909	2,131,369	1,926,454	2,378,791	2,331,215
Wastewater Charges Subtotal	3,049,997	3,698,483	3,335,782	4,097,587	4,015,635
5200 Water & Sewer Taps	44,203	70,066	35,000	40,358	35,000
5300 Penalties / Reconnect Fees	51,177	72,403	50,000	80,400	60,000
Taps & Penalties Subtotal	95,380	142,469	85,000	120,758	95,000
5400 Drainage-Houses	12,421	13,402	13,062	14,588	14,588
5410 Drainage-Apts & Condos	57,632	57,056	57,395	57,173	57,173
5420 Drainage-Non-Residential	287,980	280,656	284,039	279,519	279,519
Drainage Charges Subtotal	358,033	351,114	354,496	351,280	351,280
Total Charges for Service	6,893,441	8,314,563	7,369,361	8,985,888	8,790,039
Miscellaneous Income					
6050 Interest Income	40,988	372,671	363,247	539,015	485,113
6070 Unrealized Gain / Loss	(567)	-	-	-	-
6100 Other Income	19,827	88,898	50,228	71,745	30,000
6110 Credit Card Fees	-	1,027	-	21,739	21,700
6150 Sale of City Assets	1,082	-	-	-	-
Total Miscellaneous Income	61,330	462,596	413,475	632,499	536,813
Utility Fund	\$ 6,954,771	\$ 8,777,159	\$ 7,782,836	\$ 9,618,387	\$ 9,326,852

**002 - Utility Fund
Division Summary**

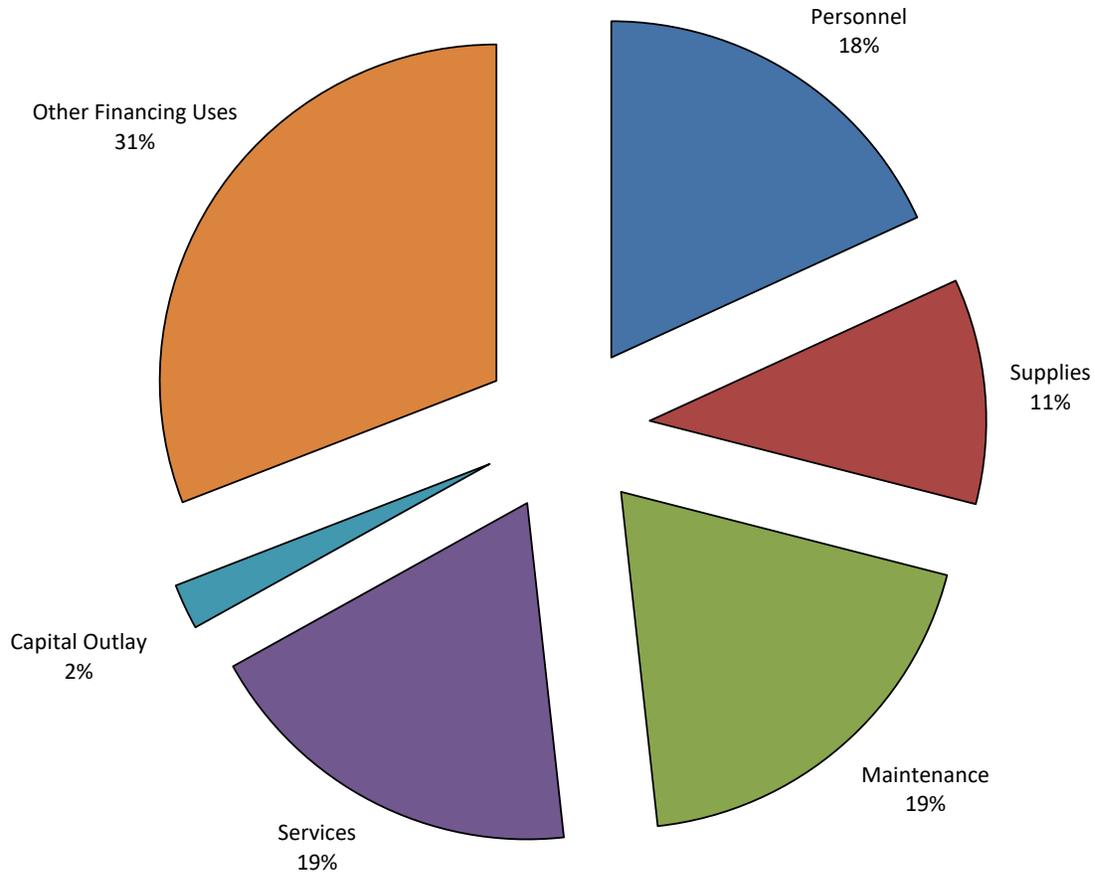
	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Utility Fund					
Water	\$ 2,604,114	\$ 3,175,054	\$ 4,811,552	\$ 4,727,988	\$ 5,262,807
Wastewater	2,814,719	3,094,890	4,916,393	4,349,432	5,675,349
Drainage	412,951	407,685	483,284	441,367	528,970
Utility Fund	\$ 5,831,784	\$ 6,677,629	\$ 10,211,229	\$ 9,518,787	\$ 11,467,126



**002 - Utility Fund
Category Summary**

Object	Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
0000	Personnel	\$ 1,586,058	\$ 1,713,946	\$ 1,840,119	\$ 1,744,567	\$ 2,082,308
1000	Supplies	899,199	1,014,980	1,172,545	1,174,831	1,241,710
2000	Maintenance	1,226,449	1,271,951	2,434,507	2,161,412	2,210,073
3000	Services	959,538	869,314	1,869,436	1,784,688	2,140,665
7000	Capital Outlay	60,827	170,472	446,874	205,541	251,000
8000	Other Financing Uses	1,099,713	1,636,965	2,447,748	2,447,748	3,541,370
Utility Fund		\$ 5,831,783	\$ 6,677,628	\$ 10,211,229	\$ 9,518,787	\$ 11,467,126

FY 2024-2025 Expenses by Category



**002 - Utility Fund
Line Item Detail**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 1,009,335	\$ 1,037,497	\$ 1,113,719	\$ 1,070,947	\$ 1,253,119
0150 Overtime	84,782	110,514	92,400	88,629	122,000
0200 Taxes	80,563	84,787	94,461	87,395	107,668
0250 Retirement	192,022	202,289	222,258	213,863	265,886
0300 Group Insurance	193,244	257,961	284,150	249,592	301,618
0310 W/C Insurance	11,328	12,085	16,009	17,137	14,017
0320 Disability Insurance	5,014	6,280	6,422	6,304	7,300
0900 Other Post Employment Benefits	9,770	2,533	10,700	10,700	10,700
Total Personnel	1,586,058	1,713,946	1,840,119	1,744,567	2,082,308
Supplies					
1100 Chemical	104,725	118,159	125,250	123,820	141,500
1400 Office & Postage	16,338	14,526	17,500	17,000	21,500
1600 Safety & Health	11,061	12,575	12,000	11,500	12,800
1650 Shop Supplies	36,703	24,447	32,000	43,000	52,000
1700 Small Tools & Equipment	12,293	14,451	30,000	26,500	66,000
1800 Surface Water Fees	679,233	787,658	901,000	901,000	901,000
1850 Uniform & Apparel	1,665	2,312	3,500	1,801	4,250
1900 Vehicle & Eqpt. Supplies	37,181	40,852	51,295	50,210	42,660
Total Supplies	899,199	1,014,980	1,172,545	1,174,831	1,241,710
Maintenance					
2050 Building Maintenance	43,433	8,894	7,000	5,300	67,000
2100 Property Maintenance	105,650	113,042	198,000	200,000	145,000
2200 Machine & Eqpt. Maintenance	21,411	31,709	42,316	39,350	42,316
2450 Vehicle Maintenance	29,935	10,404	24,500	21,500	32,500
2500 Collection System Maintenance	301,067	262,647	519,344	336,375	415,000
2550 Lift Station Maintenance	234,123	283,627	670,000	620,000	220,000
2600 Treatment Plant Maintenance	119,149	103,011	277,910	243,450	462,910
2650 Water System Maintenance	313,208	428,593	640,937	640,937	565,937
2900 Service Contracts	58,471	30,023	54,500	54,500	259,410
Total Maintenance	1,226,449	1,271,951	2,434,507	2,161,412	2,210,073

**002 - Utility Fund
Line Item Detail**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Services					
3080 Financial	-	77,314	80,000	40,549	49,200
3110 Communication	21,116	21,195	23,450	22,702	31,250
3130 Consultant / Prof. Services	326,197	104,605	988,090	915,590	1,169,000
3170 Disposal	115,700	94,510	135,200	100,000	100,000
3190 Dues, Subscriptions, Books	627	1,493	2,830	2,730	4,730
3310 General Insurance	70,091	74,003	102,351	100,526	121,674
3460 Regulatory Services	34,379	37,932	40,100	35,296	42,250
3530 Professional Development	25,943	33,472	37,000	42,000	58,000
3630 Rentals	3,208	3,134	4,000	10,750	7,000
3650 Collection/Analysis	76,684	83,996	101,000	96,500	110,000
3750 Uniform Service	5,336	6,012	8,800	6,250	9,200
3770 Utilities	227,930	287,284	279,035	348,355	374,586
3780 Water Charges	27,012	18,965	26,380	22,240	25,575
3880 Information Technology	25,314	25,400	41,200	41,200	38,200
Total Services	959,538	869,314	1,869,436	1,784,688	2,140,665
Capital Outlay					
7050 Building & Property	60,827	170,472	445,874	205,541	250,000
7200 Machine & Equipment	-	-	-	-	-
7300 New Tap Installation	-	-	1,000	-	1,000
Total Capital Outlay	60,827	170,472	446,874	205,541	251,000
Other Financing Uses					
8001 Transfer to General Fund	500,000	500,000	500,000	500,000	932,700
8003 Transfer to Utility I&S Fund	508,763	959,125	1,555,318	1,555,318	1,561,080
8008 Transfer to Equipment Repl Fund	90,950	177,840	142,430	142,430	182,590
8015 Transfer to Construction Fund	-	-	250,000	250,000	865,000
Other Financing Uses	1,099,713	1,636,965	2,447,748	2,447,748	3,541,370
Utility Fund	\$ 5,831,783	\$ 6,677,628	\$ 10,211,229	\$ 9,518,787	\$ 11,467,126



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 2023-2024

- Replaced Booster Pump and Motor at Plumley Water Plant
- Conducted TCEQ Lead and Copper Service Line Inventory
- Performed Public Works Service Center Stormwater Pipe Improvements
- Performed Magnolia Water Plant Drainage Improvements
- Rehabilitated the Wet Wells at Lift Stations #3 and #4
- Rehabilitated the Wastewater Treatment Plant Wet Well
- Continued the Meter Change-out Program; changed out 7 meters
- Replaced Fences at Lift Stations #4, #8 and #16
- Performed Control Panel Upgrades at Lift Stations #8 and #16
- Replaced the Wastewater Treatment Plant Bar Screen
- Conducted SCADA Improvements at Lift Stations #1 and #5, Plumley Water Plant and Magnolia Water Plant
- Water Conservation Plan
- Drought Contingency Plan
- Lift Station Generator Design
- Clarifier 1 Design
- Water Well Disinfection Design
- Continued I&I Rehabilitation Program

City Council Goals That Are Addressed In The FY 2024-2025 Annual Budget	Water	Wastewater	Drainage
7.8 Maintain a strong, fiscally sustainable organization	✓	✓	✓

Water

DIVISION DESCRIPTION

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

DIVISION GOALS AND ACTION ITEMS FOR FY 2024-2025

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 2024-2025 BUDGET

- Addition of one Water Operator position
- Office & Postage increase due to rising costs of supplies and postage for mailings required by TCEQ
- Shop Supplies increase due to rising costs of supplies and materials
- Property Maintenance decrease due to completion of projects in FY23-24
- Service Contracts includes supplemental request for Asset Management System Upgrade for \$100,000
- Financial decrease due to fewer customers paying with credit/debit cards since implementation of convenience fee
- Professional Services/Consultant includes \$230,000 for Water Distribution System Improvements design services
- Professional Development increase due to rising costs of travel and registration fees
- Collection/Analysis increase due to more samples and testing for TCEQ and EPA
- Transfer to General Fund equals 10% of FY24-25 Utility Fund revenues (split with Wastewater division)
- Transfer to Water/Sewer Construction Fund includes \$315,000 for Fairway Drive water line extension project

<u>WORKLOAD MEASURES</u>	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Average number of active meter reads per month	1,663	1,700	1,780	1,830
Linear feet of water line maintained	331,401	345,000	340,554	350,000
Average daily flow (gallons)	2,074,000	2,200,000	2,371,000	2,800,000

PERFORMANCE MEASURES

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

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Director of Public Works	0.25	0.25	0.25	0.25
Assistant Director of Public Works (Utilities)	0.50	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	3.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Utility Crewman II	4.00	4.00	4.00	4.00
Total Employees (Full-Time Equivalents)	8.75	8.75	8.75	9.75

002 - Utility Fund / Water (82504-00)

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 464,050	\$ 437,081	\$ 486,432	\$ 454,565	\$ 553,839
0150 Overtime	35,690	45,529	42,200	29,967	51,000
0200 Taxes	36,579	35,383	41,179	36,597	47,131
0250 Retirement	87,590	85,145	96,685	89,826	116,251
0300 Group Insurance	107,879	129,445	154,390	119,795	148,935
0310 W/C Insurance	5,227	7,096	7,337	7,854	6,079
0320 Disability Insurance	2,435	2,986	2,825	3,025	3,242
0900 Other Post-Employment Benefits	4,881	1,108	5,200	5,200	5,200
Total Personnel	744,331	743,773	836,248	746,829	931,677
Supplies					
1100 Chemical	1,010	930	3,000	1,320	3,000
1400 Office & Postage	8,816	8,150	8,000	9,500	12,000
1600 Safety & Health	4,822	4,720	5,500	5,000	6,000
1650 Shop Supplies	26,672	16,910	20,000	30,000	35,000
1700 Small Tools & Equipment	7,807	8,944	23,000	19,000	27,000
1800 Surface Water	679,233	787,658	901,000	901,000	901,000
1850 Uniform & Apparel	501	1,083	1,500	850	2,000
1900 Vehicle & Eqpt. Supplies	12,876	12,372	14,365	13,800	14,300
Total Supplies	741,737	840,766	976,365	980,470	1,000,300
Maintenance					
2050 Building Maintenance	33,663	8,882	5,000	4,000	5,000
2100 Property Maintenance	1,001	71,895	117,000	117,000	60,000
2200 Machine & Eqpt. Maintenance	4,907	10,200	10,400	10,400	10,400
2450 Vehicle Maintenance	6,605	1,859	6,500	5,500	6,500
2650 Water System Maintenance	313,208	428,593	640,937	640,937	565,937
2900 Service Contracts	47,071	19,773	44,250	44,250	146,205
Total Maintenance	406,456	541,203	824,087	822,087	794,042
Services					
3080 Financial	-	38,657	40,000	20,274	24,600
3110 Communication	8,800	8,088	9,450	9,450	10,050
3130 Consultant / Prof. Services	125,567	54,961	366,700	366,700	330,000
3190 Dues, Subscriptions, Books	197	747	1,515	1,515	2,515
3310 General Insurance	19,203	20,274	26,744	26,267	31,767
3460 Regulatory Services	16,787	18,935	20,000	18,311	22,000
3530 Professional Development	16,410	15,218	18,000	20,000	30,000
3630 Rentals	1,510	2,134	2,000	1,750	2,000
3650 Collection / Analysis	4,657	3,029	5,000	7,500	10,000
3750 Uniform Service	3,013	3,212	5,000	3,350	5,000
3770 Utilities	40,882	50,324	52,535	66,910	77,215
3880 Information Technology	12,657	12,700	20,600	20,600	19,100
Total Services	249,685	228,279	567,544	562,627	564,247

002 - Utility Fund / Water (82504-00)

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Capital Outlay					
7050 Building & Property	36,805	35,042	195,874	205,541	-
7300 New Tap Installation	-	-	1,000	-	1,000
Total Capital Outlay	36,805	35,042	196,874	205,541	1,000
Other Financing Uses					
8001 Transfer to General Fund	250,000	250,000	250,000	250,000	466,350
8003 Transfer to Utility I&S Fund	141,600	456,770	864,324	864,324	865,851
8008 Transfer to Eqpt Repl Fund	33,500	79,220	46,110	46,110	74,340
8015 Transfer to Wtr/Swr Constr Fund	-	-	250,000	250,000	565,000
Total Other Financing Uses	425,100	785,990	1,410,434	1,410,434	1,971,541
Water	\$ 2,604,114	\$ 3,175,054	\$ 4,811,552	\$ 4,727,988	\$ 5,262,807



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 2024-2025

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 2024-2025 BUDGET

- Addition of one Wastewater Operator position
- Chemical increase due to rising costs of chemicals
- Small Tools & Equipment increase includes \$25,000 supplemental request for push cameras
- Building Maintenance increase includes \$60,000 supplemental request for wastewater treatment plant doors
- Collection System Maintenance decrease due to completion of projects in FY23-24
- Lift Station Maintenance decrease due to completion of projects in FY23-24
- Treatment Plant Maintenance increase includes \$280,000 supplemental request for wastewater treatment plant blowers
- Service Contracts includes \$100,000 supplemental request for Asset Management System Upgrade
- Financial decrease due to fewer customers paying with credit/debit cards since implementation of convenience fee
- Professional Services/Consultant increase includes \$674,000 supplemental request for Lift Station 14 Force Main design services and \$50,000 supplemental request for manhole replacement design services
- Professional Development increase due to rising costs of travel and registration fees
- Transfer to General Fund equals 10% of FY24-25 Utility Fund revenues (split with Water division)
- Transfer to Water/Sewer Construction Fund includes \$300,000 supplemental request for manhole replacement construction

<u>WORKLOAD MEASURES</u>	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of lift stations maintained	20	20	20	20
Linear feet of wastewater lines maintained	217,646	230,000	220,908	225,000
Average gallons treated per day	1,330,000	1,400,000	1,394,000	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%

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

Director of Public Works	0.25	0.25	0.25	0.25
Assistant Director of Public Works (Utilities)	0.50	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	4.00
Total Employees (Full-Time Equivalents)	6.75	6.75	6.75	7.75

002 - Utility Fund / Wastewater (82505-00)

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 381,288	\$ 437,744	\$ 456,051	\$ 452,319	\$ 519,754
0150 Overtime	38,145	51,038	39,000	44,861	56,000
0200 Taxes	30,891	36,221	38,786	37,139	45,304
0250 Retirement	73,541	86,208	91,758	90,883	112,247
0300 Group Insurance	62,299	89,280	89,400	84,121	97,494
0310 W/C Insurance	4,028	4,370	5,975	6,396	5,697
0320 Disability Insurance	1,839	2,251	2,599	2,211	3,007
0900 Other Post-Employment Benefits	3,860	950	4,250	4,250	4,250
Total Personnel	595,890	708,062	727,819	722,180	843,753
Supplies					
1100 Chemical	101,718	116,211	120,000	120,000	135,000
1400 Office & Postage	6,551	5,421	8,000	6,500	8,000
1600 Safety & Health	4,752	6,569	4,700	4,700	5,000
1650 Shop Supplies	9,043	6,072	10,000	11,000	13,000
1700 Small Tools & Equipment	3,729	3,725	5,000	6,000	37,000
1850 Uniform & Apparel	739	881	1,500	750	1,750
1900 Vehicle & Eqpt. Supplies	12,448	13,350	20,830	24,710	16,250
Total Supplies	138,980	152,229	170,030	173,660	216,000
Maintenance					
2050 Building Maintenance	9,770	12	2,000	1,300	62,000
2100 Property Maintenance	104,649	41,147	81,000	83,000	85,000
2200 Machine & Eqpt. Maintenance	16,504	14,189	30,416	27,450	30,416
2450 Vehicle Maintenance	4,194	1,175	5,000	3,000	5,000
2500 Collection System Maintenance	196,538	228,090	454,344	281,375	350,000
2550 Lift station Maintenance	234,123	283,627	670,000	620,000	220,000
2600 Treatment Plant Maintenance	119,149	103,011	277,910	243,450	462,910
2900 Service Contracts	11,400	10,250	10,250	10,250	113,205
Total Maintenance	696,328	681,501	1,530,920	1,269,825	1,328,531
Services					
3080 Financial	-	38,657	40,000	20,275	24,600
3110 Communication	10,444	11,235	12,000	11,380	19,200
3130 Consultant / Prof. Services	197,061	45,865	616,390	545,390	834,000
3170 Disposal	115,700	94,510	135,200	100,000	100,000
3190 Dues, Subscriptions, Media	215	526	715	715	1,715
3310 General Insurance	50,888	53,728	72,875	71,576	87,175
3460 Regulatory Services	17,492	18,897	20,000	16,882	20,000
3530 Professional Development	5,002	13,455	14,000	16,000	20,000
3630 Rentals	1,698	1,000	2,000	9,000	5,000
3650 Collection / Analysis	72,027	80,967	96,000	89,000	100,000
3750 Uniform Service	1,543	1,857	2,600	1,900	3,000
3770 Utilities	187,048	236,960	226,500	281,445	297,371
3780 Water Charges	27,012	18,965	26,380	22,240	25,575
3880 Information Technology	12,657	12,700	20,600	20,600	19,100
Total Services	698,786	629,322	1,285,260	1,206,403	1,556,736

002 - Utility Fund / Wastewater (82505-00)

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Capital Outlay					
7050 Building & Property	24,022	135,431	225,000	-	225,000
Total Capital Outlay	24,022	135,431	225,000	-	225,000
Other Financing Uses					
8001 Transfer to General Fund	250,000	250,000	250,000	250,000	466,350
8003 Transfer to Utility I&S Fund	367,163	502,355	690,994	690,994	695,229
8008 Transfer to Eqpt Repl Fund	43,550	35,990	36,370	36,370	43,750
8015 Transfer to Wtr/Swr Construction	-	-	-	-	300,000
Total Other Financing Uses	660,713	788,345	977,364	977,364	1,505,329
Wastewater	\$ 2,814,719	\$ 3,094,890	\$ 4,916,393	\$ 4,349,432	\$ 5,675,349



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 2024-2025

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 2024-2025 BUDGET

- Vehicle Maintenance increase due to rising costs of supplies and repairs
- Professional Development increase due to rising costs of travel and registration fees
- Building & Property includes a project to repair drainage lines within the Public Works Service Center

<u>WORKLOAD MEASURES</u>	2022-2023	2023-2024	2023-2024	2024-2025
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Number of catch basins maintained	1,011	1,050	1,025	1,050
Linear feet of storm sewer maintained	187,774	195,000	204,162	220,000
Total area of impervious surface (acres)	1,119	1,300	1,146	1,300

PERFORMANCE MEASURES

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

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

Drainage Foreman	1.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00
Crewman II	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	3.00	3.00	3.00	3.00

002 - Utility Fund / Drainage (82508-00)

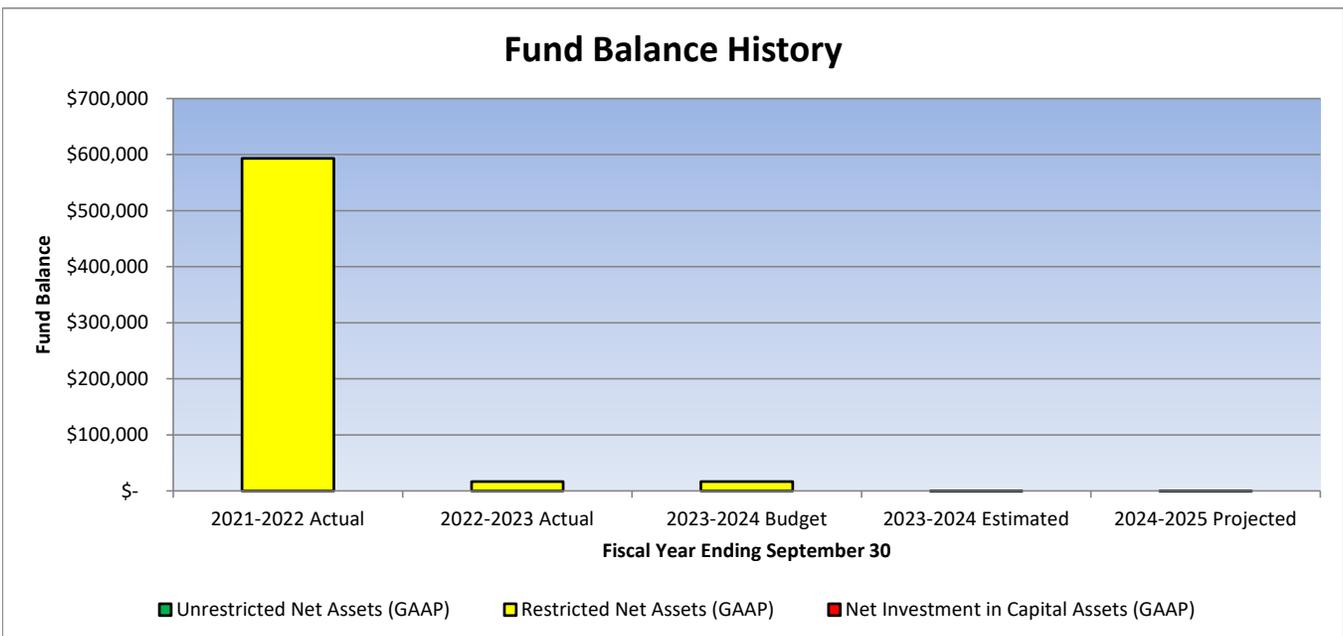
Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 163,997	\$ 162,672	\$ 171,236	\$ 164,063	\$ 179,526
0150 Overtime	10,947	13,947	11,200	13,801	15,000
0200 Taxes	13,093	13,184	14,496	13,659	15,233
0250 Retirement	30,890	30,936	33,815	33,154	37,388
0300 Group Insurance	23,066	39,236	40,360	45,676	55,189
0310 W/C Insurance	2,073	618	2,697	2,887	2,241
0320 Disability Insurance	741	1,043	998	1,068	1,051
0900 Other Post-Employment Benefits	1,029	475	1,250	1,250	1,250
Total Personnel	245,837	262,111	276,052	275,558	306,878
Supplies					
1100 Chemical	1,996	1,017	2,250	2,500	3,500
1400 Office & Postage	970	955	1,500	1,000	1,500
1600 Safety & Health	1,487	1,286	1,800	1,800	1,800
1650 Shop Supplies	988	1,465	2,000	2,000	4,000
1700 Small Tools & Equipment	757	1,782	2,000	1,500	2,000
1850 Uniform & Apparel	426	348	500	201	500
1900 Vehicle & Eqpt. Supplies	11,857	15,131	16,100	11,700	12,110
Total Supplies	18,482	21,984	26,150	20,701	25,410
Maintenance					
2200 Machine & Eqpt. Maintenance	-	7,320	1,500	1,500	1,500
2450 Vehicle Maintenance	19,136	7,370	13,000	13,000	21,000
2500 Collection System Maintenance	104,529	34,557	65,000	55,000	65,000
Total Maintenance	123,664	49,247	79,500	69,500	87,500
Services					
3110 Communication	1,872	1,872	2,000	1,872	2,000
3130 Consultant / Prof. Services	3,569	3,779	5,000	3,500	5,000
3190 Dues, Subscriptions, Media	215	221	600	500	500
3310 General Insurance	-	-	2,732	2,683	2,732
3460 Regulatory Services	100	100	100	103	250
3530 Professional Development	4,531	4,798	5,000	6,000	8,000
3750 Uniform Service	780	942	1,200	1,000	1,200
Total Services	11,067	11,713	16,632	15,658	19,682
Capital Outlay					
7050 Building & Property	-	-	25,000	-	25,000
Total Capital Outlay	-	-	25,000	-	25,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	13,900	62,630	59,950	59,950	64,500
Total Other Financing Uses	13,900	62,630	59,950	59,950	64,500
Drainage	\$ 412,951	\$ 407,685	\$ 483,284	\$ 441,367	\$ 528,970



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

Beginning in FY 2017-18, revenue that was collected prior to the issuance of debt for the 42" water line replacement project was 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 and in FY 2023-2024 the fund was closed.

Fiscal Year Ending September 30	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ 1,787,021	\$ 593,445	\$ 16,868	\$ 16,868	\$ (0)
Revenues	(1,914)	18,962	-	-	-
Expenses	(1,191,662)	(595,540)	-	(16,868)	-
Net Increase / (Decrease) in Fund Balance	(1,193,576)	(576,578)	-	(16,868)	-
Ending Restricted Net Assets (Budget)	\$ 593,445	\$ 16,868	\$ 16,868	\$ (0)	\$ (0)



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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Miscellaneous Income					
6050 Interest income	\$ 1,250	\$ 15,558	\$ -	\$ -	\$ -
6070 Unrealized Gain/Loss	(3,164)	3,405	-	-	-
Total Miscellaneous Income	(1,914)	18,962	-	-	
Utility Debt Svc Reserve Fund	\$ (1,914)	\$ 18,962	\$ -	\$ -	\$ -

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Other Financing Uses					
8003 Transfer to Utility I&S	1,191,662	595,540	-	16,868	-
Total Other Financing Uses	1,191,662	595,540	-	16,868	-
Utility Debt Svc Reserve Fund	\$ 1,191,662	\$ 595,540	\$ -	\$ 16,868	\$ -



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.

The City's bond rating is AA+ from Standard and Poors.

Long-term debt at September 30, 2024 is comprised of the following debt issues:

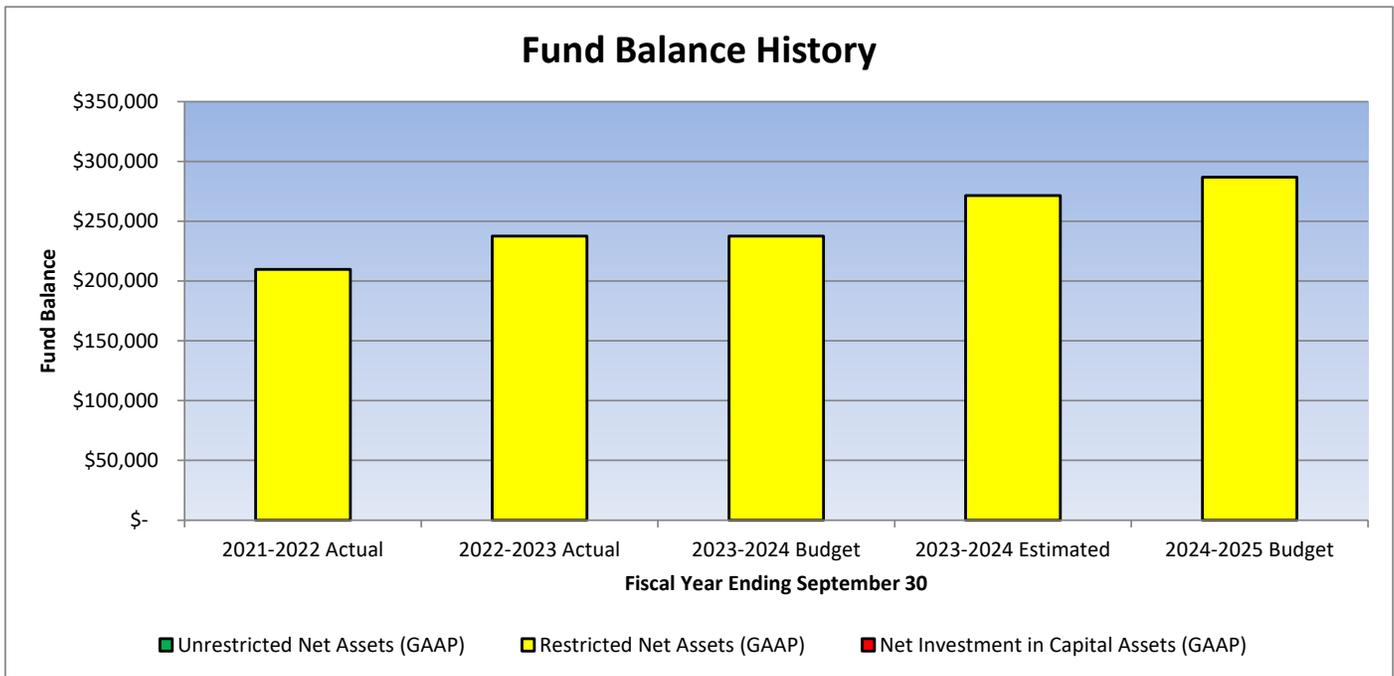
Description	Principal
Certificates of Obligation, Series 2018B	\$ 1,535,000
Total Certificates of Obligation	\$ 1,535,000
General Obligation Refunding Bonds, Series 2014	2,265,000
General Obligation Refunding Bonds, Series 2021B	14,535,000
Total General Obligation Bonds	\$ 16,800,000
Total Utility Long-Term Debt	\$ 18,335,000

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

Fiscal Year Ending September 30	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Beginning Restricted Net Assets (GAAP)	\$ 43,187	\$ 209,706	\$ 237,445	\$ 237,445	\$ 271,449
Revenues ¹	1,702,206	1,575,171	1,555,318	1,589,362	1,576,538
Expenses	(1,535,687)	(1,547,432)	(1,555,318)	(1,555,358)	(1,561,080)
Net Increase / (Decrease) in Fund Balance	166,519	27,739	-	34,004	15,458
Ending Restricted Net Assets (Budget)	\$ 209,706	\$ 237,445	\$ 237,445	\$ 271,449	\$ 286,907
Number of Days in Reserve	50	56	56	64	67

Notes:

¹ Excludes Use of Prior Years' Fund Balance



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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Miscellaneous Income					
6050 Interest Income	\$ 1,781	\$ 20,506	\$ -	\$ 17,176	\$ 15,458
Total Miscellaneous Income	1,781	20,506	-	17,176	15,458
Other Financing Sources					
8102 Transfer from Utility Fund	508,763	959,125	1,555,318	1,555,318	1,561,080
8135 Transfer from Utility Debt Svc Rsrv	1,191,662	595,540	-	16,868	-
Total Other Financing Sources	1,700,425	1,554,665	1,555,318	1,572,186	1,561,080
Utility Interest & Sinking Fund	\$ 1,702,206	\$ 1,575,171	\$ 1,555,318	\$ 1,589,362	\$ 1,576,538

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

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Services					
3080 Financial	\$ 840	\$ 1,848	\$ 2,000	\$ 2,040	\$ 2,000
Total Services	840	1,848	2,000	2,040	2,000
Debt Service					
5005 Principal - 2014 GO Ref Bonds	265,000	270,000	285,000	285,000	300,000
5019 Principal - 2018B CO	75,000	80,000	80,000	80,000	85,000
5020 Principal - 20218B CO	565,000	560,000	590,000	590,000	620,000
5505 Interest - 2014 GO Ref Bonds	101,063	89,562	79,663	79,663	68,975
5519 Interest - 2018B CO	65,500	62,117	59,200	59,200	55,900
5520 Interest - 2021B CO	463,285	485,753	459,455	459,455	429,205
Total Debt Service	1,534,848	1,547,432	1,553,318	1,553,318	1,559,080
Utility Interest & Sinking Fund	\$ 1,535,687	\$ 1,549,280	\$ 1,555,318	\$ 1,555,358	\$ 1,561,080

Utility Interest & Sinking Fund

Amortization Summary Grand Total - All Obligations

	Payment	Principal	Interest	Principal Balance
9/30/2024				\$ 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	-
Grand Total	\$ 22,330,870	\$ 18,335,000	\$ 3,995,870	\$ -

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.

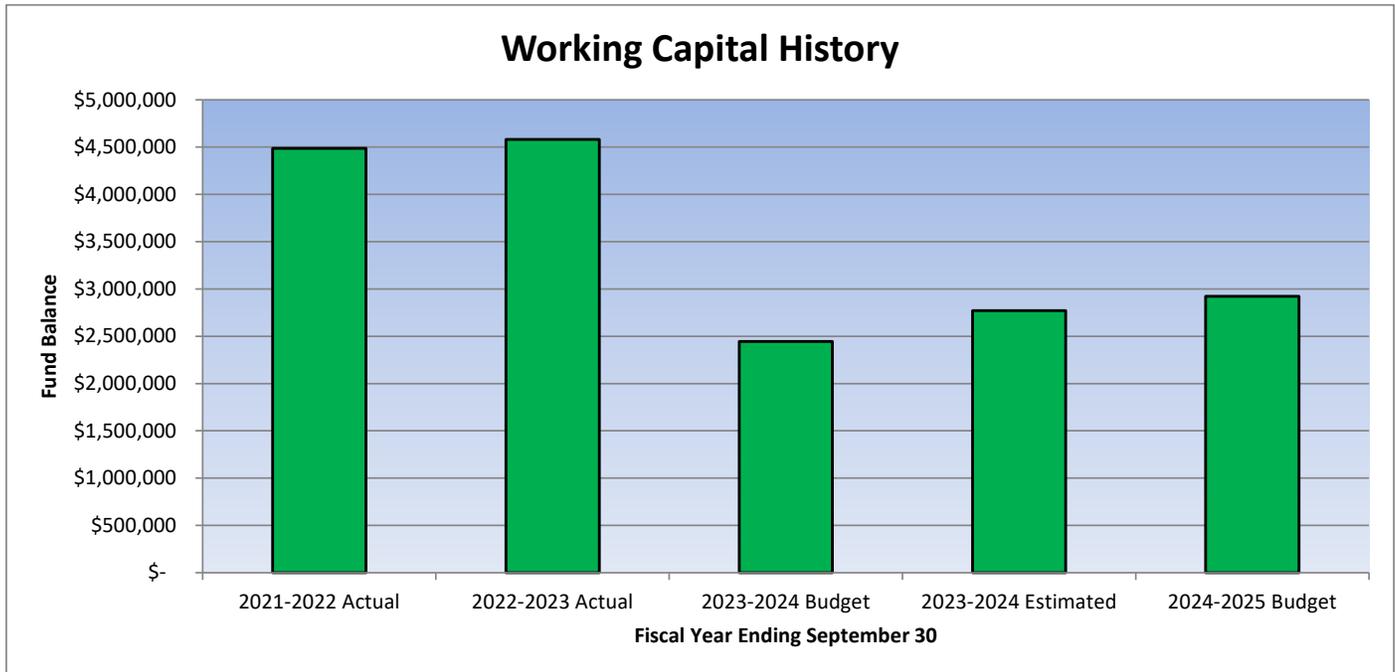
	Payment	Principal	Interest	Principal Balance
9/30/2024				\$ 14,535,000
2024-2025	1,049,205	620,000	429,205	13,915,000
2025-2026	1,047,455	650,000	397,455	13,265,000
2026-2027	1,049,080	685,000	364,080	12,580,000
2027-2028	1,048,955	720,000	328,955	11,860,000
2028-2029	1,047,080	755,000	292,080	11,105,000
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
2038-2039	1,048,105	995,000	53,105	2,055,000
2039-2040	1,047,498	1,015,000	32,498	1,040,000
2040-2041	1,050,920	1,040,000	10,920	-
Total	\$ 17,819,668	\$ 14,535,000	\$ 3,284,668	\$ -

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 2024-25, a total of \$1,267,440 will be transferred into this fund from other divisions. Divisions within the General Fund will transfer \$1,081,950 (100% of full annual replacement amount). The Utility Fund will transfer \$182,590 (100% of full annual replacement amount). The Information Technology Fund will transfer \$2,900 (100% of full annual replacement amount).

Fiscal Year Ending September 30	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Revenues	\$ 852,303	\$ 1,175,356	\$ 1,074,030	\$ 1,297,199	\$ 1,531,163
Expenses	786,777	1,106,422	3,208,170	3,106,993	1,378,200
Excess (Deficiency) of Revenues Over Expenditures	65,526	68,934	(2,134,140)	(1,809,794)	152,963
Working Capital, Beginning	4,454,712	4,487,047	4,579,977	4,579,977	2,770,183
Budget to GAAP Adjustment	(33,191)	23,996	-	-	-
Working Capital, Ending	\$ 4,487,047	\$ 4,579,977	\$ 2,445,837	\$ 2,770,183	\$ 2,923,146



008 - Equipment Replacement Fund
Revenues

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Miscellaneous Income					
6050 Interest Income	\$ 21,888	\$ 190,788	\$ 166,000	\$ 215,248	\$ 193,723
6070 Unrealized Gain / Loss	(29,081)	29,785	-	-	-
6100 Other Income	30,943	44,145	-	39,831	25,000
6120 Insurance Reimbursements	55,110	697	25,000	52,000	25,000
6150 Sale of City Assets	-	652	20,000	127,090	20,000
6160 Gain - Disposal of Asset	105,186	44,884	-	-	-
Total Miscellaneous Income	184,046	310,951	211,000	434,169	263,723
Other Financing Sources					
8101 Transfer from General Fund	571,507	680,765	717,700	717,700	1,081,950
8102 Transfer from Utility Fund	90,950	177,840	142,430	142,430	182,590
8145 Transfer from Info Tech Fund	5,800	5,800	2,900	2,900	2,900
Total Other Financing Sources	668,257	864,405	863,030	863,030	1,267,440
Equipment Replacement Fund	\$ 852,303	\$ 1,175,356	\$ 1,074,030	\$ 1,297,199	\$ 1,531,163

**008 - Equipment Replacement Fund
Expenditures**

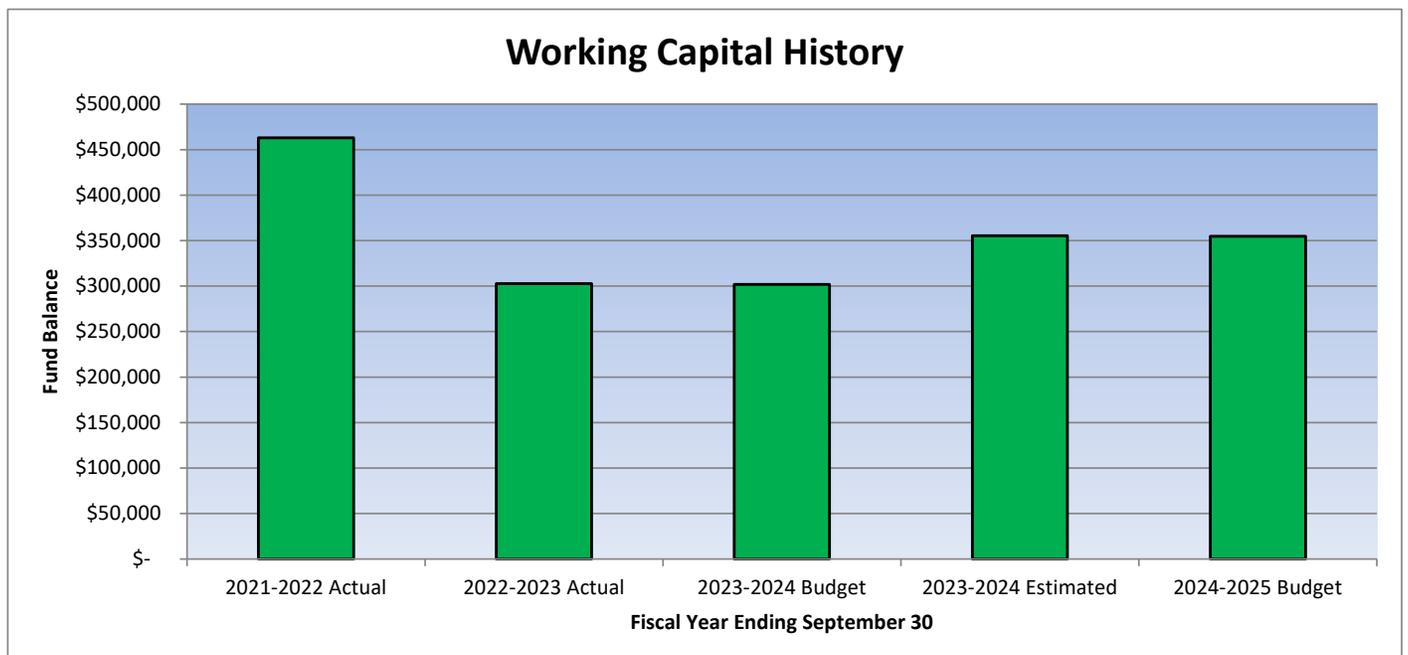
Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Capital Outlay					
7250 CD Admin - Vehicles	\$ -	\$ -	\$ 33,100	\$ 30,914	\$ -
7250 CD Building - Vehicles	23,868	-	66,200	61,828	-
7250 CD Recreation - Vehicles	-	-	31,695	25,499	133,200
7200 PW Maint - Machine & Eqpt.	30,911	91,746	17,195	-	85,000
7250 PW Maint - Vehicles	113,464	-	294,665	279,740	150,000
7200 PW Parks - Machine & Eqpt.	-	33,860	19,000	14,228	105,000
7250 PW Parks - Vehicles	32,883	-	-	-	50,000
7200 PD Admin - Machine & Eqpt.	-	-	130,000	91,385	-
7250 PD Admin - Vehicles	458,740	232,344	1,071,971	1,071,971	335,000
7250 PD Patrol - Vehicles	26,616	-	61,142	61,142	-
7250 Fire Prevention - Vehicles	70,541	101,048	-	-	-
7200 Fire Operations - Machine & Eqpt.	-	-	385,000	360,906	-
7250 Fire Operations - Vehicles	-	140,816	22,073	22,073	-
7250 Fire Admin - Vehicles	-	109,363	-	-	-
7250 EMS- Vehicles	-	-	926,629	926,629	-
7200 Water - Machine & Eqpt.	-	58,474	50,500	50,699	-
7200 Wastewater - Machine & Eqpt.	-	-	-	-	140,000
7250 Wastewater - Vehicles	-	36,980	99,000	109,979	380,000
7250 Drainage - Vehicles	29,753	301,790	-	-	-
Total Capital Outlay	786,777	1,106,421	3,208,170	3,106,993	1,378,200
Equipment Replacement Fund	\$ 786,777	\$ 1,106,421	\$ 3,208,170	\$ 3,106,993	\$ 1,378,200



**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 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Revenues					
Charges for Services	\$ 753,750	\$ 803,550	\$ 1,304,000	\$ 1,304,000	\$ 1,213,150
Interest Income	1,988	20,258	14,200	16,342	14,708
Other Income	48	-	-	-	-
Total Revenues	755,786	823,808	1,318,200	1,320,342	1,227,858
Expenditures by Type					
Personnel	311,120	348,011	370,784	362,960	566,839
Supplies	23,661	9,246	16,473	10,000	11,355
Maintenance	233,489	352,082	425,514	423,514	383,920
Services	80,863	176,899	317,069	307,463	249,454
Total Operating	649,133	886,238	1,129,840	1,103,937	1,211,568
Non-reoccurring Expenditures					
Capital Outlay	7,348	92,538	186,200	160,825	14,000
Other Financing Uses	5,800	5,800	2,900	2,900	2,900
Total Non-reoccurring	13,148	98,338	189,100	163,725	16,900
Total Expenditures	662,282	984,576	1,318,940	1,267,662	1,228,468
Excess (Deficiency) of Revenues Over (Under) Expenditures	93,504	(160,768)	(740)	52,680	(610)
Working Capital, Beginning	367,411	462,936	302,644	302,644	355,324
Budget to GAAP Adjustment	2,021	476	-	-	-
Working Capital, Ending	\$ 462,936	\$ 302,644	\$ 301,904	\$ 355,324	\$ 354,714
Days of Operating Expenditures	260	125	98	117	107



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 2024-2025

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 2024-2025 BUDGET

- Addition of one Director of Information Technology
- Professional Services/Consultant decrease due to completion of projects in FY23-24
- Computer Replacement decrease due to completion of projects in FY23-24
- Computer System decrease due to completion of projects in FY23-24

<u>WORKLOAD MEASURES</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Number of divisions served	26	26	26	27
Number of End Users computers/IT equipment supported	600	560	600	625
Number of requests for service	1,112	1,400	1,200	1,300

PERFORMANCE MEASURES

Percent of service requests cleared within 3 days of receipt	98%	99%	99%	99%
Percent of system reliability	99%	99%	99%	99%
Number of computers supported per full-time equivalent	200	186	200	208

PERSONNEL (FULL-TIME EQUIVALENTS BASED UPON 2,080 HOURS PER YEAR)				
Director of Information Technology	-	-	-	1.00
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	4.00

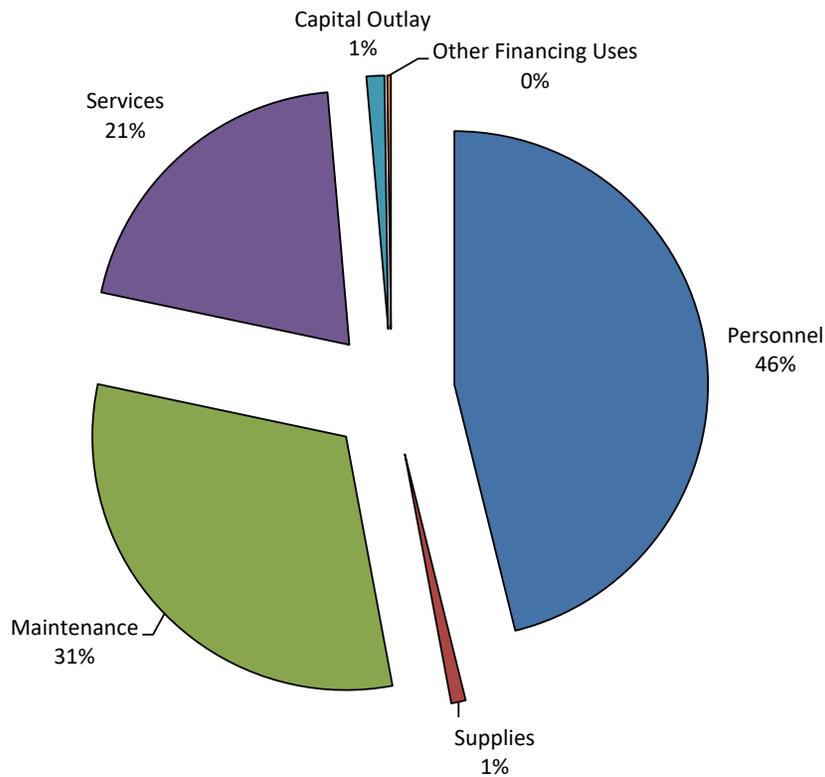
**045 - Information Technology Fund
Revenues**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Charges for Service					
5600 IT Services - General Fund	\$ 728,436	\$ 778,150	\$ 1,262,800	\$ 1,262,800	\$ 1,174,950
5610 IT Services - Utility Fund	25,314	25,400	41,200	41,200	38,200
Total Charges for Service	753,750	803,550	1,304,000	1,304,000	1,213,150
Miscellaneous Income					
6050 Interest Income	1,988	20,258	14,200	16,342	14,708
6100 Other Income	48	-	-	-	-
Total Miscellaneous Income	2,036	20,258	14,200	16,342	14,708
Information Technology Fund	\$ 755,786	\$ 823,808	\$ 1,318,200	\$ 1,320,342	\$ 1,227,858

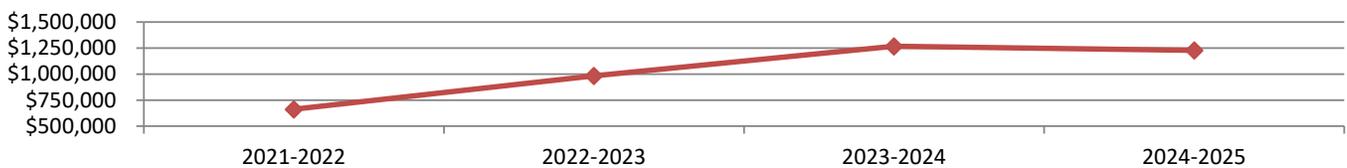
Information Technology Fund Expense Summary

Object	Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
0000	Personnel	\$ 311,120	\$ 347,536	\$ 370,784	\$ 362,960	\$ 566,839
1000	Supplies	23,661	9,246	16,473	10,000	11,355
2000	Maintenance	233,489	352,082	425,514	423,514	383,920
3000	Services	80,863	176,899	317,069	307,463	249,454
7000	Capital Outlay	7,348	92,538	186,200	160,825	14,000
8000	Other Financing Uses	5,800	5,800	2,900	2,900	2,900
Information Technology Fund		\$ 662,282	\$ 984,101	\$ 1,318,940	\$ 1,267,662	\$ 1,228,468

FY 2024-2025 Expenses by Category



Expense Trend



**045 - Information Technology Fund
Expenses**

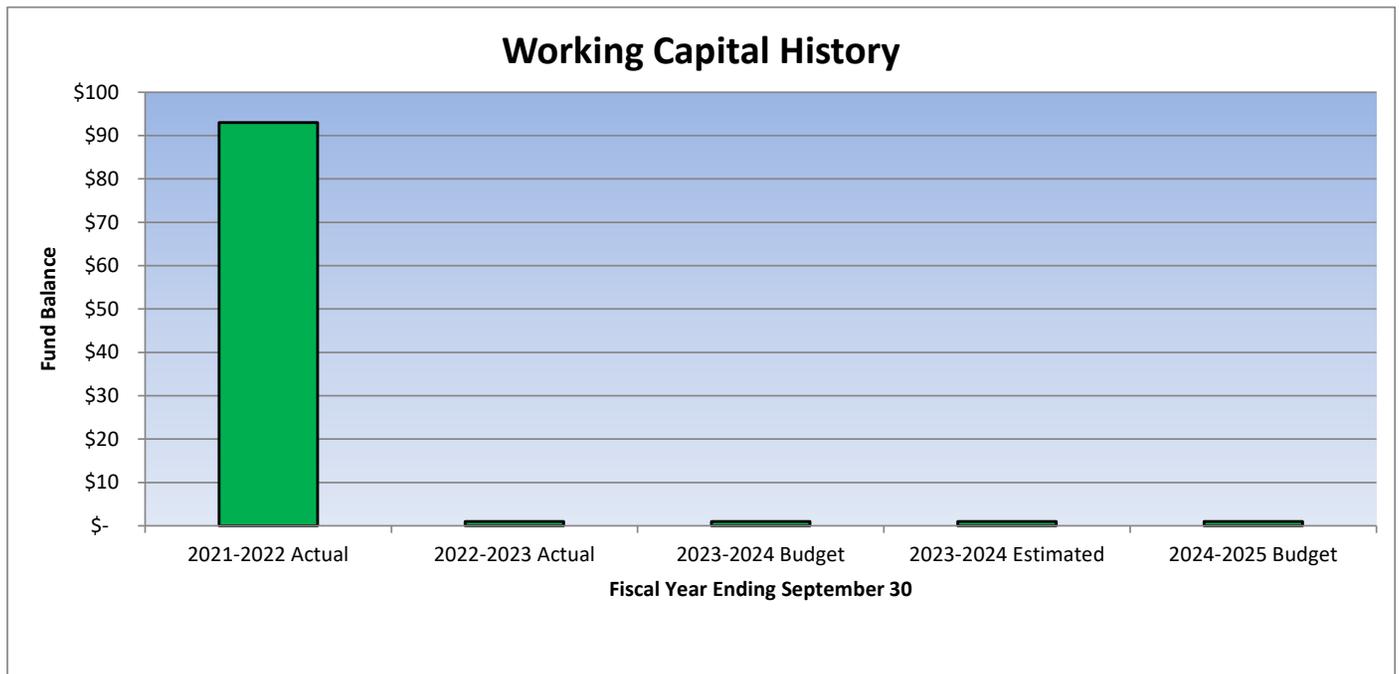
Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Personnel					
0100 Salary & Wages	\$ 221,515	\$ 248,153	\$ 260,590	\$ 255,607	\$ 407,349
0150 Overtime	1,609	2,133	2,400	860	2,000
0200 Taxes	16,721	18,816	20,659	19,594	31,784
0250 Retirement	39,530	43,864	48,745	47,522	78,677
0300 Group Insurance	27,884	32,708	33,670	34,471	41,092
0310 W/C Insurance	646	410	810	867	1,155
0320 Disability Insurance	1,177	1,452	1,510	1,639	2,382
0900 Other Post-Employment Benefits	2,038	475	2,400	2,400	2,400
Total Personnel	311,120	348,011	370,784	362,960	566,839
Supplies					
1400 Office & Postage	11,270	4,930	7,100	5,100	3,200
1700 Small Tools & Equipment	12,245	3,940	8,700	4,500	7,500
1850 Uniform & Apparel	-	163	500	250	500
1900 Vehicle & Eqpt. Supplies	146	213	173	150	155
Total Supplies	23,661	9,246	16,473	10,000	11,355
Maintenance					
2200 Machine & Eqpt. Maintenance	22,562	54,342	1,500	500	1,500
2450 Vehicle Maintenance	533	222	1,160	160	1,160
2900 Service Contracts	210,394	297,518	422,854	422,854	381,260
Total Maintenance	233,489	352,082	425,514	423,514	383,920
Services					
3110 Communication	26,579	38,222	58,490	58,490	66,750
3130 Consultant / Prof. Services	29,555	30,625	94,600	94,600	72,320
3135 Website Development	7,571	9,388	8,400	9,857	10,000
3190 Dues, Subscriptions, Books	382	149	750	500	750
3310 General Insurance	2,006	2,116	2,829	2,779	3,634
3530 Professional Development	12,573	15,287	20,000	17,500	20,000
3860 Computer Replacement	2,199	81,112	132,000	123,737	76,000
Total Services	80,863	176,899	317,069	307,463	249,454
Capital Outlay					
7100 Computer System	7,348	85,288	186,200	160,825	14,000
7200 Machine & Equipment	-	7,250	-	-	-
Total Capital Outlay	7,348	92,538	186,200	160,825	14,000
Other Financing Uses					
8008 Transfer to Eqpt Repl Fund	5,800	5,800	2,900	2,900	2,900
Total Other Financing Uses	5,800	5,800	2,900	2,900	2,900
Information Technology	\$ 662,282	\$ 984,576	\$ 1,318,940	\$ 1,267,662	\$ 1,228,468



**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 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Revenues	\$ 2,524,142	\$ 2,744,206	\$ 2,821,950	\$ 2,652,568	\$ 2,846,414
Expenses	(2,524,136)	(2,744,298)	(2,821,950)	(2,652,568)	(2,846,414)
Excess (Deficiency of Revenues Over Expenditures)	6	(92)	-	-	-
Working Capital, Beginning	87	93	1	1	1
GAAP Adjustment	-	-	-	-	-
Working Capital, Ending	\$ 93	\$ 1	\$ 1	\$ 1	\$ 1



**061 - Employee Benefits Trust Fund
Revenues**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Charges for Service					
5700 Trust Fund Services	\$ 2,524,136	\$ 2,744,206	\$ 2,821,950	\$ 2,652,568	\$ 2,846,414
Total Charges for Service	2,524,136	2,744,206	2,821,950	2,652,568	2,846,414
Miscellaneous Income					
6050 Interest Income	6	-	-	-	-
Total Miscellaneous Income	6	-	-	-	-
Employee Benefits Trust Fund	\$ 2,524,142	\$ 2,744,206	\$ 2,821,950	\$ 2,652,568	\$ 2,846,414

**061 - Employee Benefits Trust Fund
Expenses**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Services					
3313 Employee Insurance Premiums	\$ 2,524,136	\$ 2,744,298	\$ 2,821,950	\$ 2,652,568	\$ 2,846,414
Total Services	2,524,136	2,744,298	2,821,950	2,652,568	2,846,414
Employee Benefits Trust Fund	\$ 2,524,136	\$ 2,744,298	\$ 2,821,950	\$ 2,652,568	\$ 2,846,414



CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2025 – 2029

The FY 2025 - 2029 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 2024-25 CAPITAL-RELATED EXPENDITURES

A total of \$26,300,480 is to be spent for capital-related items during FY 2024-25. Most of these expenditures (\$23,428,612) are directly related to the Capital Improvements Program. The remaining amount (\$2,871,868) can be attributed to routine capital expenditures.

Capital Improvements Program (CIP)	
Street Projects	\$15,335,750
Utility Projects	\$ 8,092,862
Total CIP Expenditures	\$23,428,612
Routine Expenditures	
General Fund	\$ 2,620,868
Utility Fund	\$ 251,000
Total Routine Expenditures	\$ 2,871,868
Total Capital-Related Expenditures	\$26,300,480

CAPITAL IMPROVEMENTS PROGRAM OVERVIEW 2025 – 2029

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 for Phase II is expected to begin in fiscal year 2024-2025. Construction for Phase I is expected to begin in fiscal year 2025-2026. This is a joint venture between the City of Webster, the City of League City, and TxDOT that will enhance mobility, provide an additional evacuation route, and spur economic development. The Flyway Extension project 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

Eight projects are included in the Capital Improvements Program for the next five years. These projects are for various utilities being added along the NASA Bypass Extension, continued work on the 42" water line from SEWPP to Webster, water distribution system improvements, and Fairway Drive waterline extension. S Texas Avenue 12" waterline, State Highway 3 12" waterline, FM528 to Jasmine Street 12" waterline, and Jasmine Street 12" waterline are developer driven and may be put on hold until the need is warranted.

Wastewater Projects

Ten projects have been identified for wastewater improvements. These projects are for various utilities being added along the NASA Bypass Extension, clarifier #1 rehabilitation, Lift Station #14 rehabilitation, and Lift Station #14 force main. Southbound I-45 on ramp 18" sewer line, NASA Bypass 8" and 12" sewer lines, I-45 Feeder Road 12" sewer line, FM528 to Jasmine Street 12" sewer line, Jasmine Street 12" sewer line, and N Texas Avenue 10" sewer line are developer driven and may be put on hold until the need is warranted.

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, bond issuances, and Utility Fund revenues will fund the Utility Fund projects needed to complete the water and wastewater infrastructure improvements.



Proposed Capital Improvements Program
Fiscal Years 2025- 2029
General Government Projects

Project Type/ Project Summary	2025	2026	2027	2028	2029	Total
Streets and Sidewalks						
NASA Bypass Extension						
Phase 1 (League City Project)	\$ -	\$ 3,465,057	\$ -	\$ -	\$ -	\$ 3,465,057
Phase 2 (Webster Project)	15,335,750	-	-	-	-	15,335,750
NASA Parkway Improvements	-	-	-	-	-	-
Flyway Extension	-	-	2,250,000	-	-	2,250,000
Professional Park Overlay	-	800,000	-	-	-	800,000
Total Streets and Sidewalks Projects	\$ 15,335,750	\$ 4,265,057	\$ 2,250,000	\$ -	\$ -	\$ 21,850,807
Facilities						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Facilities Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures for All Projects	\$ 15,335,750	\$ 4,265,057	\$ 2,250,000	\$ -	\$ -	\$ 21,850,807
Sources of Funding						
	2025	2026	2027	2028	2029	Total
Bond Issues	\$ 3,917,716	3,465,057	2,250,000	-	-	\$ 9,632,773
Grants	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
General Fund Revenues	-	800,000	-	-	-	800,000
WEDC	-	-	-	-	-	-
Other Funding (TxDOT)	11,418,034	-	-	-	-	11,418,034
Total Funding for All Projects	\$ 15,335,750	\$ 4,265,057	\$ 2,250,000	\$ -	\$ -	\$ 21,850,807

Proposed Capital Improvements Program
Fiscal Years 2025 - 2029
Utility Projects

Project Type/ Project Summary	2025	2026	2027	2028	2029	Total
Water						
NASA Bypass Extension Water						
Phase 1 (League City Project)	\$ -	\$ 464,518	\$ -	\$ -	\$ -	\$ 464,518
Phase 2 (Webster Project)	1,376,220	-	-	-	-	1,376,220
South East Transmission Line	1,942,912	4,323,074	393,296	-	-	6,659,282
Water Distribution System Improvements	227,200	1,456,000	-	-	-	1,683,200
Fairway Drive Waterline Extension	315,000	-	-	-	-	315,000
Texas Avenue South 12" WL*	-	-	-	-	643,000	643,000
SH3 12" WL*	-	-	-	-	773,100	773,100
NASA Bypass/FM 528 to Jasmine 12" WL*	-	-	-	-	646,300	646,300
Jasmine Street 12" WL*	-	-	-	-	444,600	444,600
Total Water Projects	\$ 3,861,332	\$ 6,243,592	\$ 393,296	\$ -	\$ 2,507,000	\$ 13,005,220
Wastewater						
NASA Bypass Extension Wastewater						
Phase 2 - IH45 to FM 528 15" SL	\$ 723,530	\$ -	\$ -	\$ -	\$ -	\$ 723,530
Clarifier #1 Rehabilitation	-	880,000	-	-	-	880,000
Lift Station 14 Rehabilitation	2,834,000	-	-	-	-	2,834,000
Lift Station 14 Force Main	674,000	8,924,000	-	-	-	9,598,000
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*	-	-	-	-	818,000	818,000
NASA Bypass/FM 528 to Jasmine 12" SL*	-	-	-	-	1,012,200	1,012,200
Jasmine Street 12" SL*	-	-	-	-	539,200	539,200
North Texas Avenue 10" SL*	-	-	-	-	181,500	181,500
Total Wastewater Projects	\$ 4,231,530	\$ 9,804,000	\$ -	\$ -	\$ 3,441,900	\$ 17,477,430
Total Expenditures for All Projects	\$ 8,092,862	\$ 16,047,592	\$ 393,296	\$ -	\$ 5,948,900	\$ 30,482,650
Sources of Funding						
Bond Issues	\$ 3,883,875	\$ 15,815,333	\$ 393,296	\$ -	\$ 3,433,048	\$ 23,525,552
Impact Fees	2,992,787	232,259	-	-	2,515,852	5,740,898
Utility Fund Revenues	1,216,200	-	-	-	-	1,216,200
WEDC	-	-	-	-	-	-
Other Funding (ARPA Funding for Contingencies)	-	-	-	-	-	-
TBD	-	-	-	-	-	-
Total Funding for All Projects	\$ 8,092,862	\$ 16,047,592	\$ 393,296	\$ -	\$ 5,948,900	\$ 30,482,650

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

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ 18,835,750

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 15,335,750	\$ 3,465,057	\$ -	\$ -	\$ -

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ 3,917,716	\$ 3,500,000	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding (TxDOT)	11,418,034	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 15,335,750	\$ 3,500,000	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 **\$ 2,250,000**

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding (WEDC)	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ 2,250,000	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

General Government

Streets and Sidewalks

Professional Park Overlay

Project Description

This project consists of approximately 4,000 feet of asphalt overlay to preserve the road.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 800,000

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ 800,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Contributions	-	-	-	-	-
Operating Fund Revenues	-	800,000	-	-	-
Other Funding (WEDC)	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ 800,000	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ 1,840,738

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 1,376,220	\$ 464,518	\$ -	\$ -	\$ -

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ 1,094,220	\$ 464,518	\$ -	\$ -	\$ -
Impact Fees	282,000	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 1,376,220	\$ 464,518	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ 6,659,282

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 1,942,912	\$ 4,323,074	\$ 393,296	\$ -	\$ -

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ 4,323,074	\$ 393,296	\$ -	\$ -
Impact Fees	1,942,912	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-
To Be Determined	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 1,942,912	\$ 4,323,074	\$ 393,296	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ 1,683,200

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 227,200	\$ 1,456,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ 1,456,000	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	227,200	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 227,200	\$ 1,456,000	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

Utility

Water

Fairway Drive Water Line Extension

Project Description

This project consists of approximately 875 feet of 10-inch water line along the Myrtle right-of-way connecting the 12-inch line at Fairway Drive and the CenterPoint corridor to the 10-inch line within the Myrtle right-of-way, adjacent to the A-109 drainage canal.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 315,000

		2025		2026		2027		2028		2029
Cost by Fiscal Year	\$	315,000	\$	-	\$	-	\$	-	\$	-

Sources of Funding Identified

		2025		2026		2027		2028		2029
Bond Issuances	\$	-	\$	-	\$	-	\$	-	\$	-
Impact Fees		-		-		-		-		-
Operating Fund Revenues		315,000		-		-		-		-
Other Funding		-		-		-		-		-

Operations and Maintenance Costs

		2025		2026		2027		2028		2029
Cost by Fiscal Year	\$	315,000	\$	-	\$	-	\$	-	\$	-

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ **643,000**

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 643,000

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 321,500
Impact Fees	-	-	-	-	321,500
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 643,000

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ 773,100

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 773,100

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 386,550
Impact Fees	-	-	-	-	386,550
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 773,100

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 646,300

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 323,150
Impact Fees	-	-	-	-	323,150
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 646,300

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ **444,600**

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 444,600

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 222,300
Impact Fees	-	-	-	-	222,300
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 444,600

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ 723,530

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 723,530	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ 723,560	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 723,560	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

Utility

Wastewater

Clarifier #1 Rehabilitation

Project Description

The project consists of removing and replacing all interior working mechanisms in Clarifier #1.

Effect Upon Operations & Maintenance

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

Estimated Project Cost \$ 880,000

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ 880,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ 880,000	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ 880,000	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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**

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 475,200	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ 285,120	\$ -	\$ -	\$ -	\$ -
Impact Fees	190,080	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 475,200	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ 2,834,000

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 2,834,000	\$ -	\$ -	\$ -	\$ -

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ 2,834,000	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	-	-	-	-	-
Other Funding (WEDC)	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 2,834,000	\$ -	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ 9,598,000

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 674,000	\$ 8,924,000	\$ -	\$ -	\$ -

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ 8,924,000	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	-
Operating Fund Revenues	674,000	-	-	-	-
Other Funding (WEDC)	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ 674,000	\$ 8,924,000	\$ -	\$ -	\$ -

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 415,800

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 249,480
Impact Fees	-	-	-	-	166,320
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 415,800

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ **818,800**

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 818,800

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 409,400
Impact Fees	-	-	-	-	409,400
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 818,800

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ 1,012,200

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 1,012,200

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 506,100
Impact Fees	-	-	-	-	506,100
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 1,012,200

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ 539,200

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 539,200

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ 269,600
Impact Fees	-	-	-	-	269,600
Operating Fund Revenues	-	-	-	-	-
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 539,200

**Capital Improvements Program
Project Detail Sheet
Fiscal Years 2025 - 2029**

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 \$ 181,500

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 181,500

Sources of Funding Identified

	2025	2026	2027	2028	2029
Bond Issuances	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees	-	-	-	-	90,750
Operating Fund Revenues	-	-	-	-	90,750
Other Funding	-	-	-	-	-

Operations and Maintenance Costs

	2025	2026	2027	2028	2029
Cost by Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 181,500

FY 2024-25 Capital Expenditures

General Fund

Public Works - Maintenance

7050	Civic Center Complex - HVAC / ceiling tiles / kitchen / restrooms	\$	150,000
7050	Civic Center Complex - fire suppression system (carry-over from FY23-24)		550,000
7050	Police Department - plumbing rehabilitation		868,575
7050	Police Department - main air handler replacement		125,000
7050	Fire Station #1 - AAON unit replacement		150,000
			\$ 1,843,575

Fire - Administration

7050	Fire training tower (carry-over from FY23-24)	\$	660,000
------	---	----	---------

General Fund - Capital Expenditures

\$ 2,503,575

FY 2024-25 Supplemental Requests

General Fund

City Secretary

7150	City Hall lobby display screens replacement	\$	20,000
------	---	----	--------

Human Resources

3130	Salary Survey	\$	22,500
------	---------------	----	--------

Community Development - Recreation

2900	Recreation software	\$	15,000
------	---------------------	----	--------

Public Works - Maintenance

2050	Fleet Lift	\$	15,000
2050	Fire Station #1 HVAC unit replacement		15,000
2050	Public Works Service Center HVAC unit replacement x3		65,000
2050	Public Works Service Center gate operator		10,000
2050	Parks & Maintenance office mold remediation		25,000
2050	Public Works Service Center fire suppression compliance		40,000
2050	Police Department LED light change out		50,000
2050	City Hall security hardening at Building Division reception area		60,000
2100	Civic Center Complex and Police Department flag pole replacement		30,000
2100	Public Works Service Center additional parking		60,000
2300	S Texas Ave panel replacement		30,000
2100	Edgewater pavers		100,000
2100	Feathercraft and Gemini St street lights		24,000
			\$ 524,000

Public Works - Parks Maintenance

2050	Concession stand floor resurfacing	\$	10,000
2050	Splash pad chemical room doors		20,000
2050	Concession stand water fountain with bottle filler		7,500
2050	Gazebo x3 electrical rehabilitation and LED lighting		30,000
2100	Green Acres 8 ft wooden fence		35,000
2100	Texas Ave Park security bollards		7,500
2100	Green Acres electrical service pole		20,000
			\$ 130,000

Police - Administration

7050	Installation of video cameras in jail cells	\$	30,000
7200	Radio replacement program (year 1)		274,588
			\$ 304,588

Police - Criminal Investigations

1700	Alterra Trimble laser scanner x9	\$	65,000
------	----------------------------------	----	---------------

Police - Patrol

2150	K-9 unit	\$	15,000
2450	Ballistic vehicle door panels		70,000
			\$ 85,000

Fire Administration

7050	AED replacements in city buildings	\$	20,402
7050	Radio replacement program (year 1)		180,000
			\$ 200,402

General Fund - Supplemental Requests

		\$	1,366,490
--	--	----	------------------

FY 2024-25 Capital Expenses

Utility Fund

Water

3130	Engineering - water distribution system improvements	\$	230,000
8015	Fairway Drive waterline extension		315,000
			\$ 545,000

Wastewater

3130	Engineering - Texas Ave at Medical Center Blvd manhole replacement	\$	50,000
3130	Engineering - Lift Station #14 force main		674,000
7050	Gas lines and City portion for generators from grants program		225,000
8015	Construction - Texas Ave at Medical Center Blvd manhole replacement		300,000
			\$ 1,249,000

Utility Fund - Capital Expenses	\$	1,794,000
--	-----------	------------------

FY 2024-25 Supplemental Requests

Utility Fund

Water

2900	Asset management system	\$	100,000
------	-------------------------	----	----------------

Wastewater

1700	Push cameras	\$	25,000
2050	Wastewater Treatment Plant doors		60,000
2100	Lift Station #2 & #3 driveways		85,000
2550	Lift Station #6 wet well lid rehabilitation		30,000
2600	Wastewater Treatment Plant blowers		280,000
2900	Asset management system		100,000
3130	Lift Station #6 wet well lid rehabilitation design		10,000
			\$ 590,000

Utility Fund - Supplemental Requests	\$	690,000
---	-----------	----------------



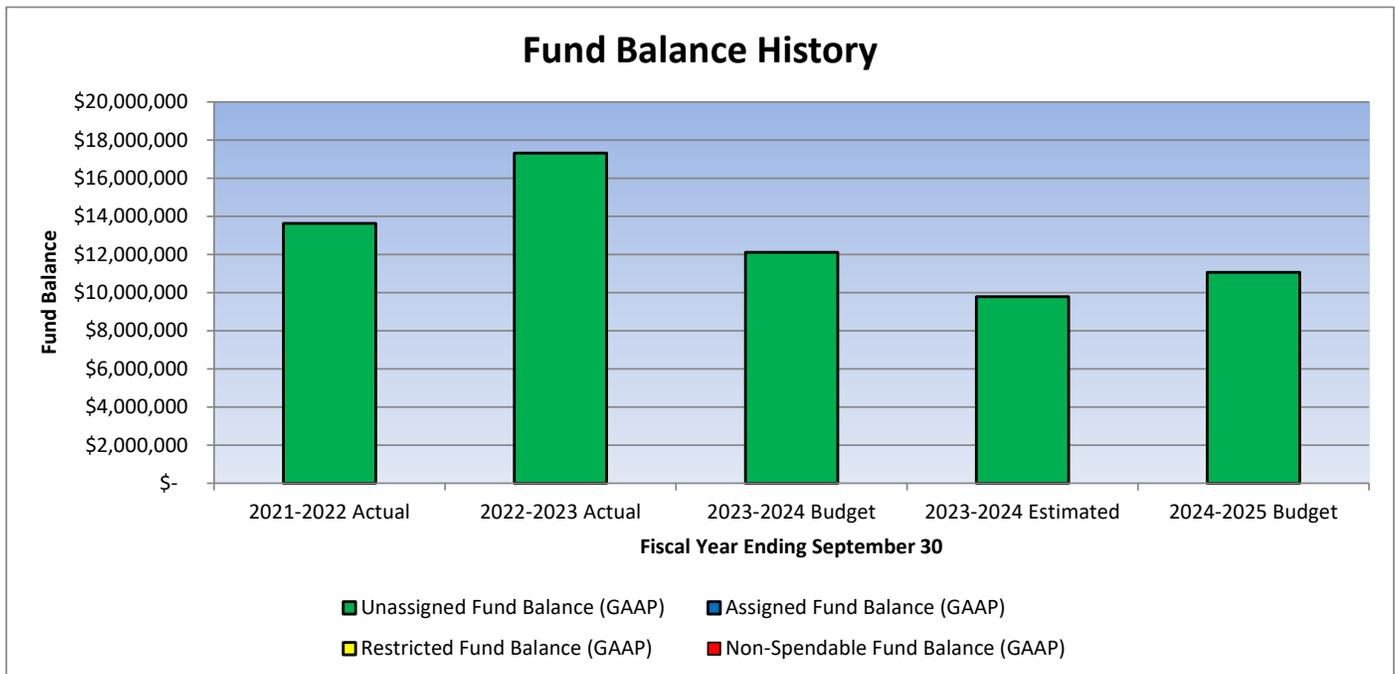
Webster Economic Development Corporation Overview

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 Texas Local Government Code. The purpose of WEDC is to grow the City's commercial tax base 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, entertainment, and tourism capital of Bay Area Houston, and the aerospace capital of the United States.

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 \$980,000 is being assessed for FY 2024-2025. WEDC acts on behalf of the municipality 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 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Beginning Unassigned Fund Balance (GAAP)	\$ 13,153,951	\$ 13,634,622	\$ 17,314,993	\$ 17,314,993	\$ 9,779,103
Revenues	26,009,882	19,218,115	11,427,327	12,171,782	16,549,708
Expenditures	(25,529,211)	(15,537,744)	(16,623,922)	(19,707,672)	(15,259,182)
Net Increase / (Decrease) in Fund Balance	480,671	3,680,371	(5,196,595)	(7,535,890)	1,290,526
Ending Unassigned Fund Balance (Budget)	\$ 13,634,622	\$ 17,314,993	\$ 12,118,398	\$ 9,779,103	\$ 11,069,629



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 major projects, including Flyway, Genesis, Edgewater Commercial (NASA Bypass Business Park), and Gateway.

ACHIEVEMENTS DURING FY 2023-2024

- Launched Flyway with opening of Great Wolf Lodge, Chicken N Pickle, and Vida Mariscos; increased Flyway’s footprint through land acquisition and activated master plan by funding significant infrastructure design and construction activities, including roadway network, utilities, ductbank, boardwalk, public parking, and Flyway Park
- Facilitated new commercial activity for Wycoff Development’s NASA Bypass Business Park and Edgewater Commercial
- Activated Project Gateway “Shops at Baybrook” with Kimco Realty for new commercial development on former TxDOT tract, introducing zoning and placement on tax roll
- Energized and augmented Project Genesis with recruitment of national entertainment venue

DIVISION GOALS AND ACTION ITEMS FOR FY 2024-2025

Goal: Complete activation of 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>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Number of business proposals generated	50	50	50	50
Number of business visitations	45	45	45	45

<u>PERFORMANCE MEASURES</u>	<u>2022-2023 ACTUAL</u>	<u>2023-2024 BUDGET</u>	<u>2023-2024 ESTIMATE</u>	<u>2024-2025 BUDGET</u>
Square feet developed for new or expanding businesses	415,000	900,100	970,600	533,600
Number of significant, active projects	3	3	3	3

**050 - WEDC Fund
Revenues**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Franchise & Local Taxes					
2010 Sales Tax	\$ 5,421,980	\$ 5,820,137	\$ 5,845,027	\$ 5,870,322	\$ 5,987,728
Total Franchise & Local Taxes	5,421,980	5,820,137	5,845,027	5,870,322	5,987,728
Miscellaneous Income					
6050 Interest Income	49,848	423,255	394,500	513,310	461,980
6100 Other Income	9,973	-	-	-	-
Total Miscellaneous Income	59,821	423,255	394,500	513,310	461,980
WEDC	\$ 5,481,801	\$ 6,243,392	\$ 6,239,527	\$ 6,383,632	\$ 6,449,708

**050 - WEDC Fund
Expenditures**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Supplies					
1400 Office & Postage	\$ 231	\$ 76	\$ 2,000	\$ 500	\$ 1,000
1700 Small Tools & Equipment	-	-	1,400	-	1,400
Total Supplies	231	76	3,400	500	2,400
Maintenance					
2100 Property Maintenance	13,530	13,860	35,000	35,000	35,000
Total Maintenance	13,530	13,860	35,000	35,000	35,000
Services					
3030 Attorney	21,953	200,617	100,000	70,000	30,000
3050 Auditor	9,591	7,533	7,535	7,535	7,800
3055 Business Development	4,437	7,632	15,000	10,000	25,000
3130 Prof. Svcs/Consultant	195,847	62,032	100,000	70,000	100,000
3190 Dues, Subscriptions, Media	16,792	17,358	18,500	18,500	18,500
3310 General Insurance	12,968	13,692	5,088	4,998	5,088
3490 Printing	455	-	3,000	1,500	2,000
3530 Professional Development	-	153	2,000	500	2,000
3570 Publications	12,810	2,500	36,000	36,000	36,000
3590 Public Relations	2,324	-	8,000	4,000	8,000
3670 Econ. Development Initiatives	295,143	898,302	616,510	295,250	321,500
3797 Destination Development	-	-	650,000	650,000	-
Total Services	572,320	1,209,819	1,561,633	1,168,283	555,888
Other Financing Uses					
8001 Transfer to General Fund	700,000	930,000	930,000	930,000	980,000
8052 Transfer to WEDC Projects Fund	-	5,000,000	-	-	-
8057 Transfer to WEDC Debt Svc Fund	713,094	2,292,434	2,073,889	2,073,889	2,185,894
Total Other Financing Uses	1,413,094	8,222,434	3,003,889	3,003,889	3,165,894
WEDC	\$ 1,999,175	\$ 9,446,190	\$ 4,603,922	\$ 4,207,672	\$ 3,759,182

**052 - WEDC Project Fund
Revenues**

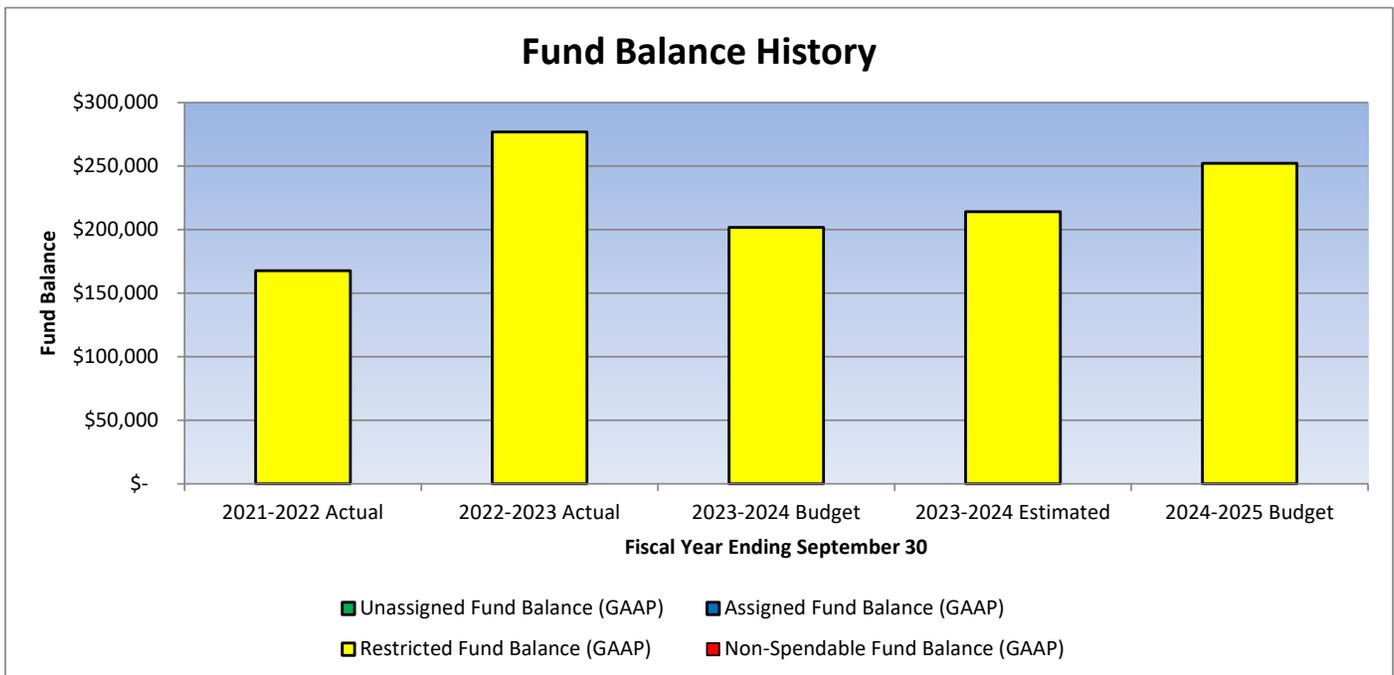
Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Miscellaneous Income					
6000 Land Sales	\$ -	\$ 5,038,722	\$ 5,000,000	\$ 5,600,000	\$ 10,000,000
6050 Interest Income	37,519	252,415	187,800	188,150	100,000
6100 Other Income	-	181,017	-	-	-
8300 Bond Proceeds	19,820,000	-	-	-	-
8331 Bond Premium	670,562	-	-	-	-
Total Miscellaneous Income	20,528,081	5,472,154	5,187,800	5,788,150	10,100,000
Other Financing Sources					
8211 Transfer from HOT Fund	-	2,502,569	-	-	-
8250 Transfer from Fund 50	-	5,000,000	-	-	-
Total Other Financing Sources	-	7,502,569	-	-	-
WEDC Projects	\$ 20,528,081	\$ 12,974,723	\$ 5,187,800	\$ 5,788,150	\$ 10,100,000

**052 - WEDC Project Fund
Expenditures**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Services					
3030 Attorney	\$ -	\$ -	\$ 200,000	\$ -	\$ -
3080 Financial	-	75,533	-	-	-
3130 Consultant / Prof. Services	-	-	100,000	-	-
3670 Street Lights	-	-	20,000	-	-
3800 Econ. Development Promotions	-	-	100,000	-	-
Total Services	-	75,533	420,000	-	-
Other Financing Uses					
5120 Bond Issuance Cost	488,287	-	-	-	-
Total Other Financing Uses	488,287	-	-	-	-
Capital Projects					
9100 Economic Development Initiatives	3,043,947	16,153	100,000	-	-
9200 Flyway Engineering	-	1,386,585	1,500,000	1,000,000	1,500,000
9300 Flyway Construction	-	4,613,282	10,000,000	14,500,000	10,000,000
9400 Land Purchase	19,997,802	-	-	-	-
Total Capital Projects	23,041,749	6,016,021	11,600,000	15,500,000	11,500,000
WEDC Projects	\$ 23,530,036	\$ 6,091,554	\$ 12,020,000	\$ 15,500,000	\$ 11,500,000

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

Fiscal Year Ending September 30	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Budget 2024-2025
Budget Basis:					
Beginning Restricted Fund Balance (GAAP)	\$ 164,709	\$ 167,613	\$ 276,969	\$ 276,969	\$ 214,143
Revenues	715,398	2,339,385	2,106,214	2,117,718	2,223,894
Expenditures	(712,494)	(2,230,029)	(2,181,394)	(2,180,544)	(2,185,894)
Net Increase / (Decrease) in Fund Balance	2,904	109,356	(75,180)	(62,826)	38,000
Ending Restricted Fund Balance (Budget)	\$ 167,613	\$ 276,969	\$ 201,789	\$ 214,143	\$ 252,143



057 - WEDC Debt Service Fund
Revenues

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Miscellaneous Income					
6050 Interest Income	\$ 2,304	\$ 46,951	\$ 32,325	\$ 43,829	\$ 38,000
Total Miscellaneous Income	2,304	46,951	32,325	43,829	38,000
Other Financing Sources					
8100 Operating Transfers In	713,094	2,292,434	2,073,889	2,073,889	2,185,894
Total Other Financing Sources	713,094	2,292,434	2,073,889	2,073,889	2,185,894
WEDC Debt Service	\$ 715,398	\$ 2,339,385	\$ 2,106,214	\$ 2,117,718	\$ 2,223,894

**057 - WEDC Debt Service Fund
Expenditures**

Object Description	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Budget 2024-2025
Services					
3080 Financial	\$ 400	\$ 3,150	\$ 1,600	\$ 750	\$ 1,600
Total Services	400	3,150	1,600	750	1,600
Debt Service					
5017 Principal - 2017 S/T Rev	405,000	425,000	445,000	445,000	470,000
5018 Principal - 2022 S/T Rev	-	635,000	665,000	665,000	700,000
5517 Interest - 2017 S/T Rev	307,094	297,789	265,594	265,594	243,344
5518 Interest - 2022 S/T Rev	-	869,090	804,200	804,200	770,950
Total Debt Service	712,094	2,226,879	2,179,794	2,179,794	2,184,294
WEDC Debt Service	\$ 712,494	\$ 2,230,029	\$ 2,181,394	\$ 2,180,544	\$ 2,185,894

WEDC Debt Service Fund

Amortization Summary Grand Total - All Obligations

	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance</u>
9/30/2024				\$ 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	-
Grand Total	<u>\$ 34,984,379</u>	<u>\$ 25,400,000</u>	<u>\$ 9,584,379</u>	<u>\$ -</u>

WEDC Debt Service Fund

WEDC Sales Tax Revenue Bonds, Series 2017

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

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

	Payment	Principal	Interest	Principal Balance
9/30/2024				\$ 6,880,000
2024-2025	713,344	470,000	243,344	6,410,000
2025-2026	714,544	490,000	224,544	5,920,000
2026-2027	714,944	510,000	204,944	5,410,000
2027-2028	714,544	530,000	184,544	4,880,000
2028-2029	713,644	545,000	168,644	4,335,000
2029-2030	712,294	560,000	152,294	3,775,000
2030-2031	714,094	580,000	134,094	3,195,000
2031-2032	710,244	595,000	115,244	2,600,000
2032-2033	710,163	615,000	95,163	1,985,000
2033-2034	713,638	640,000	73,638	1,345,000
2034-2035	710,438	660,000	50,438	685,000
2035-2036	710,688	685,000	25,688	-
Total	\$ 8,552,579	\$ 6,880,000	\$ 1,672,579	\$ -



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
5250	EMS Billing	Charges for ambulance services
5260	Emergency Response Billing	Charges for supplies used during an emergency response
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	Operating Transfers In	Transfer from other funds
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
1460	Combined Agency Response Team	Expenditures related to participation in the regional SWAT team
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, arbitrage services, bank fees, etc.
3090	Code Codification	Fees to codify Code of Ordinances
3105	Advertising	Costs for advertisements
3110	Communication	Phone service, pager, internet services, and other communication service fees
3130	Consultant	Fees for consulting services
3135	Website Development	Costs for maintaining and improving the City website
3150	Court	Fees for judge, prosecutor, court magistrates, and warrant services
3160	Deployment Expenses	Expenses incurred by the Fire Department during deployments
3170	Disposal	Fees to dispose of debris and sludge, records, etc.
3190	Dues, Subscriptions, Books	Professional dues, license fees, member and magazine subscriptions, and books
3210	Election	Costs associated with City elections (includes clerks, judge, ballots, supplies, etc.)
3230	E.M.S.	Fees for ambulance service
3240	Investigative Services	Costs for investigation software and reports
3250	Employee Program	EAP, Cobra admin, drug testing, vaccines, training programs, tuition reimbursement
3290	Fire Services	Costs associated with fire service awards
3310	General Insurance	Costs for property & liability insurance
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**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Tax Year	2018	2019	2020	2021	2022	2023
Tax Rate ¹	0.34794	0.36200	0.37357	0.39334	0.36475	0.33394
Total Tax Levy and Adjustments	7,059,998	7,910,868	8,551,057	9,182,385	9,567,360	10,042,114
Collections within the Fiscal Year of the Levy ²	7,087,461	8,013,501	8,695,181	9,295,978	9,803,928	9,925,190
Collections as Percentage of Current Levy and Adjustments	100.39%	101.30%	101.69%	101.24%	102.47%	98.84%
Outstanding Delinquent Taxes	92,050	7,858	15,458	10,182	29,955	116,924
O/S Delinquent Taxes as Percentage of Current Levy and Adjustments	1.30%	0.10%	0.18%	0.11%	0.31%	1.16%
Collections in Subsequent Years	(119,513)	(110,491)	(159,582)	(123,774)	(266,523)	-
Total Collections to Date	6,967,948	7,903,010	8,535,599	9,172,204	9,537,405	9,925,190
Total Collections as Percentage of Total Tax Levy and Adjustments	98.70%	99.90%	99.82%	99.89%	99.69%	98.84%

Notes

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

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

Principal Property Taxpayers

Property Taxpayer	Type of Property	2024 Rank	2024-25 Assessed Value ¹	% of Assessed Value	2015 Rank	2015-16 Assessed Value ¹	% of Assessed Value
Clear Lake Regional Med Ctr	Hospital	1	\$ 207,450,393	6.8%	1	\$ 163,303,897	8.4%
Exxon Mobil Corp	Utility	2	70,065,976	2.3%			
CHCA Clear Lake LP	Hospital	3	62,857,137	2.1%			
GWR Webster LLC	Hotel	4	62,573,203	2.0%			
BR Everwood DST	Apartments	5	58,763,980	1.9%			
S2 Hidden Lake LP	Apartments	6	54,910,718	1.8%			
American Furniture Warehouse Co	Retail	7	52,350,695	1.7%			
BR Edgewater DST	Apartments	8	48,907,299	1.6%			
KRCX WRI Holdings LLC	Comm. Shopping Ctr	9	46,954,227	1.5%			
Palomar Apartments LLC	Apartments	10	46,053,793	1.5%			
Centennial Edgewater LP	Apartments				2	48,948,869	2.5%
GCCFC 2007-GG9 Webster Retail LLC	Comm. Shopping Ctr				3	40,440,806	2.1%
Marquis Clear Lake Apartments LP	Apartments				4	39,818,271	2.0%
ROC II TX Preserve LLC	Apartments				5	32,150,674	1.6%
Price Baybrook Ltd	Retail Center				6	30,205,812	1.5%
G&E Healthcare REIT Mountain Plains	Medical Office				7	26,655,000	1.4%
GS Seven Palms LP	Apartments				8	25,077,970	1.3%
Clear Lake Center LP	Comm. Shopping Ctr				9	24,387,688	1.2%
Subtotal			\$ 710,887,421	23.2%		\$ 430,988,987	22.1%
Other Taxpayers			2,398,752,416	78.3%		1,523,375,545	77.9%
Total			\$ 3,065,158,149	100.0%		\$ 1,954,364,532	100.0%

Source: Harris County Tax Assessor-Collector

Notes

¹ Values taken from Certified Tax Roll

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

Sales Tax Remitter	Fiscal Year 2023				Fiscal Year 2014			
	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	% of Total	Tax Liability	% of Total
Agricultural, Forestry, Fishing and Hunting	5	0.07%	\$ 0.00	0.00%	4	0.10%	\$ 0.00	0.00%
Mining, Quarrying, and Oil and Gas Extraction	7	0.10%	0.01	0.04%	10	0.25%	0.29	1.91%
Utilities	40	0.56%	0.48	2.05%	50	1.24%	0.39	2.57%
Construction	375	5.28%	0.95	4.09%	306	7.57%	0.35	2.28%
Manufacturing	994	14.01%	1.06	4.54%	604	14.95%	0.66	4.34%
Wholesale Trade	1162	16.37%	1.75	7.53%	766	18.96%	1.66	10.99%
Retail Trade	2097	29.55%	10.53	45.20%	789	19.53%	6.03	39.88%
Transportation and Warehousing	31	0.44%	0.62	2.65%	21	0.52%	0.48	3.21%
Information	705	9.93%	0.92	3.95%	355	8.79%	0.80	5.32%
Finance and Insurance	120	1.69%	0.07	0.29%	92	2.28%	0.07	0.46%
Real Estate and Rental and Leasing	154	2.17%	0.32	1.39%	132	3.27%	0.13	0.89%
Professional, Scientific, and Technical Services	628	8.85%	0.41	1.77%	278	6.88%	0.24	1.58%
Management of Companies and Enterprises	8	0.11%	0.00	0.00%	9	0.22%	0.01	0.04%
Administrative and Support and Waste Management and Remediation Services	264	3.72%	0.67	2.88%	238	5.89%	0.42	2.77%
Educational Services	41	0.58%	0.01	0.06%	23	0.57%	0.00	0.02%
Health Care and Social Assistance	43	0.61%	0.19	0.84%	28	0.69%	0.16	1.08%
Arts, Entertainment, and Recreation	25	0.35%	0.49	2.09%	17	0.42%	0.25	1.67%
Accommodation and Food Services	146	2.06%	4.30	18.48%	110	2.72%	2.72	18.00%
Other Services (Except Public Administration)	175	2.47%	0.48	2.06%	133	3.29%	0.33	2.18%
Public Administration	5	0.07%	0.01	0.02%	9	0.22%	0.04	0.30%
Undefined	72	1.01%	0.02	0.07%	66	1.63%	0.08	0.51%
Total	7097	100.00%	\$ 23.29	100.00%	4040	100.00%	\$ 15.11	100.00%

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. 12,337
 Number of households 6,290
 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 - 37.5
 Average household size - 2.17
 2024 est annual household income - \$76,244

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 2024-25 assessed

property value totals:	\$ 3,002,450,823
2024-25 net taxable value:	\$ 3,065,158,149
Projected FY 2023-24 sales tax revenue:	\$ 23,481,282
Projected FY 2024-25 sales tax revenue:	\$ 23,950,908
Adopted 2024 City property tax rate:	\$ 0.37483

8.25% total sales tax rate

- 6.25% State
- 2.00% City

Major Employers

Academy Sports & Outdoors
 American Furniture Warehouse
 ARI-Armaturen
 Axiom Space
 Costco
 Great Wolf Lodge Texas Gulf Coast
 HCA Houston Healthcare Clear Lake
 Houston Physicians' Hospital
 KBR
 Kindred Hospital
 Leidos
 Olympus
 PAM Rehabilitation Hospital of Clear Lake
 Pappas Restaurant Group
 United Fire Group
 UTMB Clear Lake
 Clear Creek Independent School District

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

Quality of Life

Median home value	\$ 239,500
Average home sale list price	\$ 281,600
Average rent (3 bedroom home)	\$ 1,930

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	96.9
Webster	96.9
Galveston	93.7
La Porte	93.5

Commute Time

	<u>Minutes</u>
New York	40.8
Chicago	34.6
Pearland	33.1
Friendswood	32.1
Los Angeles	30.9
Sugar Land	30.5
League City	30.4
Washington, DC	30.0
Miami	28.1
Houston	27.0
La Porte	26.9
Dallas	26.8
U.S.	26.4
Atlanta	26.3
Webster	22.8
Galveston	20.6

Climate

	Webster	U.S
Rainfall (in.)	55	38
Snowfall (in.)	0.1	27.8
Precipitation Days	100.6	106.2
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

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

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

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

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

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

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

Acronyms

ACFR	Annual Comprehensive Financial Report
CD	Community Development
CID	Crime Investigation Division
CIP	Capital Improvements Program
CO	Certificates of Obligation
DSF	Debt Service Fund
ECS	Emergency Communication Specialist
EM	Emergency Management
EMS	Emergency Medical Services
ERF	Equipment Replacement Fund
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 Central Appraisal District
HCTAC	Harris County Tax Assessor-Collector
HOT	Hotel Occupancy Tax
I & S	Interest & Sinking
IT	Information Technology
LEOSE	Law Enforcement Officers Standards & Education
O & M	Operations & Maintenance
OEM	Office of Emergency Management
MCSR	Municipal Court Special Revenue
PD	Police Department
PO	Purchase Order
PSSR	Public Safety Special Revenue
PW	Public Works
TIRZ	Tax Increment Reinvestment Zone
TMRS	Texas Municipal Retirement System
UF	Utility Fund
WEDC	Webster Economic Development Corporation

