

City of Seabrook

2014-2015 BUDGET

October 1, 2014 through September 30, 2015

City of Seabrook

Fiscal Year 2014-2015

Budget Cover Page

September 16, 2014

This budget will raise more revenue from property taxes than last year's budget by an amount of \$280,395, which is a 5.55 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 \$38,805.

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

FOR:

Gary Johnson
Melissa Botkin
OJ Miller

Glenn Royal
Michael Giangrosso
Thom Kolupski

AGAINST:

PRESENT and not voting:

ABSENT: Robert Llorente

Property Tax Rate Comparison

	2014-2015	2013-2014
Property Tax Rate:	\$0.640030/100	\$0.651229/100
Effective Tax Rate:	\$0.607040/100	\$0.630958/100
Effective Maintenance & Operations Tax Rate:	\$0.451266/100	\$0.456026/100
Rollback Tax Rate:	\$0.667890/100	\$0.683408/100
Debt Rate:	\$0.180523/100	\$0.168075/100

Total debt obligation for City of Seabrook secured by property taxes:
\$16,650,000

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INTRODUCTION

ANNUAL BUDGET

CITY OF SEABROOK

SEABROOK, TEXAS

FISCAL YEAR ENDING SEPTEMBER 30, 2015

**MAYOR
GLENN ROYAL**

**COUNCIL PERSON, PLACE NO. 1
ROBERT LLORENTE**

**COUNCIL PERSON, PLACE NO. 2
MIKE GIANGROSSO**

**COUNCIL PERSON, PLACE NO. 3
MAYOR PRO TEM
GARY JOHNSON**

**COUNCIL PERSON, PLACE NO. 4
MELISSA BOTKIN**

**COUNCIL PERSON, PLACE NO. 5
THOM KOLUPSKY**

**COUNCIL PERSON, PLACE NO. 6
O.J. MILLER**

BACKGROUND

History

In 1832, Ritson Morris, a native of Virginia, obtained a league of land from the Mexican government. A portion of that land was purchased by Seabrook W. Sydnor in 1895 and a plat of the area was filed with the Harris County Courthouse the following year. In March 1903, the Seabrook Company of Houston filed as revised layout of the proposed Seabrook Town. The new town appealed to local farmers, fishermen and merchants and even a few seasonal residents.

The town grew incrementally through the first half of the twentieth century and was characterized by its sleepy, contented existence. Tragedy struck in 1961 when Hurricane Carla damaged or destroyed most of the structures in Seabrook. Residents slowly rebuilt the town, spurred on by the news of the federal government's plans for the Manned Space Flight Center.

Fearing annexation by the bordering cities of Houston or La Porte, the City of Seabrook was incorporated on October 23, 1961 as a general law city. By 1965, the population had doubled to 3,500 and the local marinas began to flourish with the rising popularity of Clear Lake. During the 1970's, large areas of single-family development were platted. On August 11, 1979 the citizens of Seabrook voted and approved a home rule charter. This charter adopted the Council-City Manager form of government. By 1980, the population of Seabrook had grown to 4,670. During the eighties, apartments were platted and constructed and as a result, by 1990 the number of city inhabitants had grown to 6,685. Many more apartments and single-family homes were constructed throughout the 1990's increasing the population to 9,443 by the year 2000. The most recent census in 2010, showed the population of Seabrook has increased to 11,952.

Location

Seabrook is part of Harris County and is located in the Clear Lake area which is approximately 25 miles southeast of Houston. The city is surrounded by Galveston Bay to the east, Clear Lake to the south, the cities of El Lago and Taylor Lake Village to the west, and in the north Seabrook's city limits end at the City of Pasadena's border. In addition to Seabrook, Clear Lake's northern shore is outlined by the communities of El Lago, Nassau Bay, Taylor Lake Village and Webster. The city limits of Seabrook contain 3,648 acres with 10.75 miles of shoreline. More than 50 percent of the city is water.

Amenities/Services

Although a suburb of Houston, the City of Seabrook is also a separate and complete community with much to offer its citizens. Seabrook is known for its recreational amenities. City supported parks and recreational facilities include:

- * Bay Area Veterans Memorial
- * Baybrook Park
- * Bayside Park
- * Boat Ramp
- * Brummerhop Park
- * Community House
- * Disc Golf Course
- * Drusilla Carothers Coastal Gardens
- * Friendship Park
- * Hester Garden Park
- * Hike and Bike Trails
- * McHale Park
- * Rex Meador Park
- * Miramar Park
- * Mohrhusen Park
- * Monroe Field
- * Natural Playground at Pine Gully
- * Pelican Bay Swimming Pool & Splash Park
- * Pelican Path Park
- * Pine Gully Park
- * Robinson Park
- * Seabrook Wildlife Park
- * Skateboard Park
- * Wildwood Park

Other privately funded recreational facilities in Seabrook include:

- * David & Mabel White Senior Citizen Center
- * Seabrook Sailing Club
- * Lakewood Yacht Club
- * Seabrook Marina
- * Blue Dolphin Marina

The city provides the following community emergency services:

- * Seabrook Police Department
- * Seabrook Volunteer Fire Department
- * Clear Lake Emergency Medical Corps (ambulance service)

Seabrook is part of the Clear Creek Independent School District. James F. Bay Elementary and Seabrook Intermediate are the public schools located in Seabrook. Students from Seabrook attend Clear Falls High School. The University of Houston-Clear Lake is located within five miles of Seabrook. The Evelyn Meador Library which is part of the Harris County library system is located in Seabrook.

Electricity and telephone services are available through various providers. Other utility services are available with Centerpoint Gas Company and the Seabrook Water Department.

SUMMARIES & CHARTS

**CITY OF SEABROOK
2014-15 BUDGET
COMBINED FUND SUMMARY**

TOTALS				
	OPERATING & DEBT	CAPITAL PROJECTS	COMPONENT UNITS	ALL FUNDS
EST BEG BAL-UNRESERVED	7,649,255	2,481,115	1,994,775	14,250,733
REVENUES				
TAXES	8,177,225	0	1,442,725	10,101,450
INTERGOVERNMENTAL SERVICES	575,843	0	0	575,843
OTHER	7,193,950	0	0	7,193,950
INTEREST	179,000	137,000	1,895	623,109
LOAN/BOND/GRANT PROCEEDS	6,274	1,120	2,689	10,886
TRANSF FRM OTHER FUND	0	648,403	0	650,903
USE OF PRIOR YR FUND BALANCE	1,815,642	0	0	1,815,642
	0	0	0	0
TOTAL REVENUES	17,947,934	786,523	1,447,309	20,971,783
TOTAL RESOURCES FOR OPERATIONS	25,597,189	3,267,638	3,442,084	35,222,516
EXPENDITURES				
PERSONNEL	7,627,026	0	498,457	8,217,413
SUPPLIES	373,749	0	15,100	412,349
SERVICES	5,552,940	255,250	1,056,511	7,333,251
CAPITAL OUTLAY	198,000	1,099,903	0	1,542,035
CONSTRUCTION	350,000	0	0	350,000
PAYMENTS FOR DEBT SERVICE	1,924,957	0	0	1,924,957
OPERATING TRANSF OUT	1,690,642	0	125,000	1,815,642
APPR. FUTURE PROJECTS	0	0	0	0
TOTAL EXPENDITURES	17,717,313	1,355,153	1,695,068	21,595,646
NET REVENUE	230,620	(568,630)	(247,758)	(623,863)
END BALANCE-UNRESERVED	7,879,876	1,912,485	1,747,016	13,626,869
RESERVED FUND BALANCE	0	291,878	180,000	831,054
TOTAL FUNDS	7,879,876	2,204,363	1,927,016	14,457,923

**CITY OF SEABROOK
2014-15 BUDGET
COMBINED FUND SUMMARY**

	OPERATING & DEBT			COMPONENT UNITS	
	01	20	08	50	70
	GENERAL	ENTERPRISE	DEBT SERVICE	CRIME CONTROL	SEDC II
EST BEG BAL-UNRESERVED	3,703,500	2,211,099	1,734,667	448,670	1,546,105
REVENUES					
TAXES	6,656,162	0	1,521,063	705,225	737,500
INTERGOVERNMENTAL SERVICES	575,843	0	0	0	0
OTHER	754,700	6,439,250	0	0	0
INTEREST	32,500	146,500	0	0	1,895
LOAN/BOND/GRANT PROCEEDS	573	3,201	2,500	100	2,589
TRANSF FRM OTHER FUND	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	1,815,642	0	0	0	0
TOTAL REVENUES	9,835,420	6,588,951	1,523,563	705,325	741,984
TOTAL RESOURCES FOR OPERATIONS	13,538,919	8,800,050	3,258,220	1,153,995	2,288,090
EXPENDITURES					
PERSONNEL	6,481,159	1,145,867	0	498,457	0
SUPPLIES	309,449	64,300	0	15,000	100
SERVICES	2,694,395	2,856,345	2,200	57,426	999,085
CAPITAL OUTLAY	140,000	58,000	0	0	0
CONSTRUCTION	0	350,000	0	0	0
PAYMENTS FOR DEBT SERVICE	0	420,894	1,504,063	0	0
OPERATING TRANSF OUT	0	1,690,642	0	0	125,000
APPR. FUTURE PROJECTS	0	0	0	0	0
TOTAL EXPENDITURES	9,625,003	6,586,047	1,506,263	570,883	1,124,185
NET REVENUE	210,417	2,904	17,300	134,442	(382,201)
END BALANCE-UNRESERVED	3,913,916	2,214,002	1,751,957	583,112	1,163,905
RESERVED FUND BALANCE	0	0	0	0	180,000
TOTAL FUNDS	3,913,916	2,214,002	1,751,957	583,112	1,343,905

01	20	08	50	70
GENERAL	ENTERPRISE	DEBT SERVICE	CRIME CONTROL	SEDC II
FUNDING SOURCES				
Property Tax	Water Sales	Property Tax	Sales Tax	Sales Tax
Sales & Franchise Tax	Sewer Sales	Penalties & Interest		
Fines & Court Fees	Sanitation Services			
Licenses & Permits				
Park, Pool & Comm Hse Fees				
Intergovernmental & Grants				
Reimbursement from EDC and Enterprise funds				
USES OF FUNDS				
Legislative	Water Department	Payment of principal and interest for	Programs of the Crime Control and Prevention District	Seabrook Economic Development Corporation activities
Administrative	Wastewater Department	General Obligation Bonds		
Technology	Billing & Collections	Series 2003		
Emergency Mgt	Sanitation & Recycling	Series 2005		
Non-Departmental		Series 2008		
Public Safety		Series 2013		
Animal Control		and Certificates of Obligation		
DOT		Series 2010		
Parks & Recreation				
Public Works/Streets/Drainage				
Community Development				
Municipal Court				

**CITY OF SEABROOK
2014-15 BUDGET
COMBINED FUND SUMMARY**

	SPECIAL REVENUE FUNDS						
	05 STATE SEIZURE	06 LAW ENF EDUC	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL
EST BEG BAL-UNRESERVED	77,510	1,996	33,617	41,304	38,820	206,199	754,508
REVENUES							
TAXES	0	0	0	0	0	0	450,000
INTERGOVERNMENTAL	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0
OTHER	0	0	14,134	0	15,000	96,000	0
INTEREST	0	0	10	60	12	40	368
LOAN/BOND/GRANT PROCEEDS	0	2,500	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0	0
TOTAL REVENUES	0	2,500	14,144	60	15,012	96,040	450,368
TOTAL RESOURCES FOR OPERATIONS	77,510	4,496	47,762	41,364	53,832	302,239	1,204,876
EXPENDITURES							
PERSONNEL	0	0	0	15,904	2,175	0	73,851
SUPPLIES	0	0	0	7,500	0	0	2,000
SERVICES	5,000	4,000	30,000	13,600	0	0	350,850
CAPITAL OUTLAY	70,000	0	0	0	50,000	87,132	0
CONSTRUCTION	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0
TOTAL EXPENDITURES	75,000	4,000	30,000	37,004	52,175	87,132	426,701
NET REVENUE	(75,000)	(1,500)	(15,856)	(36,944)	(37,164)	8,908	23,667
END BALANCE-UNRESERVED	2,510	496	17,762	4,360	1,657	215,108	778,175
RESERVED FUND BALANCE	0	0	0	0	0	0	359,176
TOTAL FUNDS	2,510	496	17,762	4,360	1,657	215,108	1,137,351

05 STATE SEIZURE	06 LAW ENF EDUCATION	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL
FUNDING SOURCES						
Money & property seized from drug related arrests	Annual pmt from the Law Enforcement Standards and Education account	A portion of license tag registration fees from Harris County Tax Assessor	Money & property seized from drug related arrests	Fines from the Selective Traffic Enforcement Program	Voluntary \$3 per month contribution on water bill	7% tax on rooms rented less than 30 days
USES OF FUNDS						
Expenses solely for law enforcement purposes	Continuing education for licensed peace officers	Programs designed to enhance child safety, health or nutrition, including child abuse prevention & intervention and drug/alcohol abuse prevention	Expenses solely for law enforcement purposes	Vehicles, equipment & training for Police	Equipment for Police, Fire and/or EMS approved by Public Safety Committee	Advertising, cultural or historical activities that promote tourism and the hotel industry. "Heads in Beds"

CITY OF SEABROOK
2014-15 BUDGET
COMBINED FUND SUMMARY

	SPECIAL REVENUE FUNDS						
	41 CAROTH	42 PARK IMPROVE	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	83 PEG	85 BUDGET STABIL
EST BEG BAL-UNRESERVED	53,380	11,221	23,821	21,329	16,982	43,332	801,567
REVENUES							
TAXES	0	0	0	0	0	31,500	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0
OTHER	60,000	104,000	6,361	870	8,849	0	0
INTEREST	0	15	7	3	7	0	281
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0	0
TOTAL REVENUES	60,000	104,015	6,368	873	8,856	31,500	281
TOTAL RESOURCES FOR OPERATIONS	113,380	115,236	30,189	22,202	25,838	74,832	801,848
EXPENDITURES							
PERSONNEL	0	0	0	0	0	0	0
SUPPLIES	4,000	0	0	0	0	10,000	0
SERVICES	45,100	0	0	20,000	0	0	0
CAPITAL OUTLAY	0	0	22,000	0	15,000	0	0
CONSTRUCTION	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0
TOTAL EXPENDITURES	49,100	0	22,000	20,000	15,000	10,000	0
NET REVENUE	10,900	104,015	(15,632)	(19,127)	(6,144)	21,500	281
END BALANCE-UNRESERVED	64,280	115,236	8,189	2,202	10,838	64,832	801,848
RESERVED FUND BALANCE	0	0	0	0	0	0	0
TOTAL FUNDS	64,280	115,236	8,189	2,202	10,838	64,832	801,848

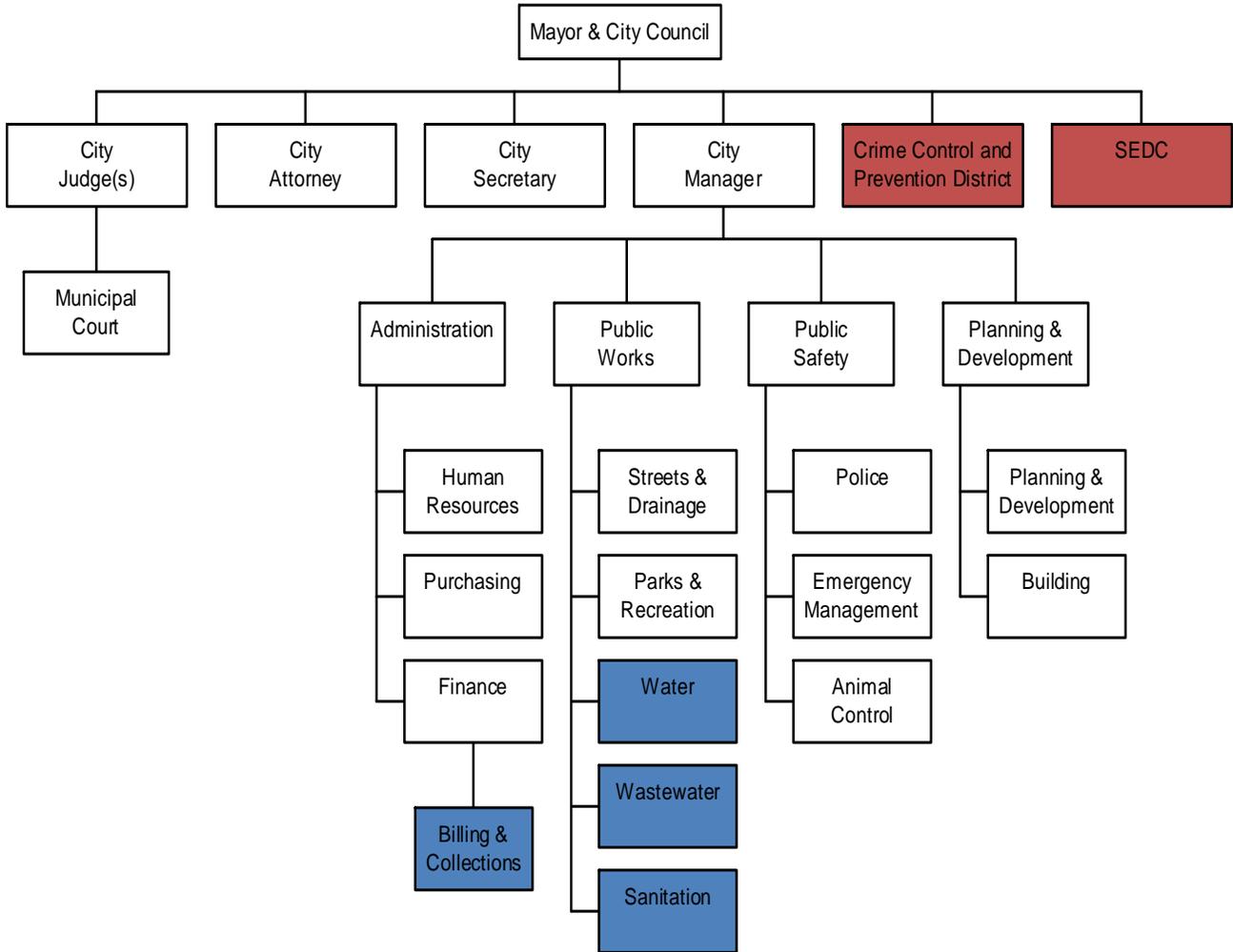
41 CAROTHERS	42 PARK IMPROVE	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	83 PEG	85 BUDGET STABILIZATION
FUNDING SOURCES						
Rental fees	\$250 fee paid by developers per living unit in lieu of dedication of land	Portion of court fees \$3 per conviction	Portion of court fees	Portion of court fees \$4 per conviction	1% of revenues from cable providers	\$300,000 from General Fund \$500,000 from Enterprise Fund
USES OF FUNDS						
Maintenance & improvements to Carothers Coastal Gardens	Purchase and/or develop park land and to pay for maintenance and operations of parks	Expenses to provide security to buildings that house municipal court	Expenses approved by municipal court	Purchase or maintain technological enhancements for the municipal court	Purchase equipment to enhance City's presence on public access channel	To help offset loss of revenue due to Hwy 146 construction

CITY OF SEABROOK
2014-15 BUDGET
COMBINED FUND SUMMARY

	CAPITAL PROJECT FUNDS			
	13 TDR GRANT	19 CAPITAL IMPACT	30 CAP PROJ WW/SS	39 LAKES/REPS CO
EST BEG BAL-UNRESERVED	0	2,023,879	101,765	355,471
REVENUES				
TAXES	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
SERVICES	0	0	0	0
OTHER	0	137,000	0	0
INTEREST	0	700	295	125
LOAN/BOND/GRANT PROCEEDS	648,403	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0
USE OF PRIOR YR FUND BALANCE	0	0	0	0
TOTAL REVENUES	648,403	137,700	295	125
TOTAL RESOURCES FOR OPERATIONS	648,403	2,161,579	102,060	355,596
EXPENDITURES				
PERSONNEL	0	0	0	0
SUPPLIES	0	0	0	0
SERVICES	0	250,000	5,250	0
CAPITAL OUTLAY	648,403	0	96,500	355,000
CONSTRUCTION	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0
APPR. FUTURE PROJECTS	0	0	0	0
TOTAL EXPENDITURES	648,403	250,000	101,750	355,000
NET REVENUE	0	(112,300)	(101,455)	(354,875)
END BALANCE-UNRESERVED	0	1,911,579	310	596
RESERVED FUND BALANCE	0	0	291,878	0
TOTAL FUNDS	0	1,911,579	292,188	596

13 TDR GRANT	19 CAPITAL IMPACT	30 CAP PROJ WW/SS	39 LAKES/REPS CO
FUNDING SOURCES			
Community Development Block Grant funds	Fees paid on new or enlarged water meters	Revenue bonds issued 2003, 2005 and 2008	Certificates of Obligation issued 2010
USES OF FUNDS			
Infrastructure repairs and/or improvements including generators at water wells, street overlays	Improve and/or extend water & wastewater system to increase capacity to accommodate growth	Improvements to water & wastewater system	Extension of Lakeside Dr to connect to Harris County Repsdord Rd project

City of Seabrook
Organizational Chart
October 1, 2014



- Funded by General Fund
- Funded by Enterprise Fund
- Each funded by 1/2 cent sales tax

OPERATING BUDGET

GENERAL FUND

GENERAL FUND**Fund Description**

The fund accounts for all resources used to finance the fundamental operations of the City. It is the main operating fund for the City and covers all activities for which a separate fund has not been established.

The purpose of the General Fund is to provide the City with the following services: Legislative, City Administration, Public Safety, Parks, Public Works, Community Development, and Municipal Court. The primary sources of revenue are from property taxes, sales taxes, franchise fees, license and permit fees, fines, forfeitures, and park fees. The General Fund also provides administrative support for the Enterprise Fund and Seabrook Economic Development Corporation. The cost of this support is allocated to the Enterprise Fund and the Seabrook Economic Development Corporation and is reimbursed monthly as an operating transfer into the General Fund.

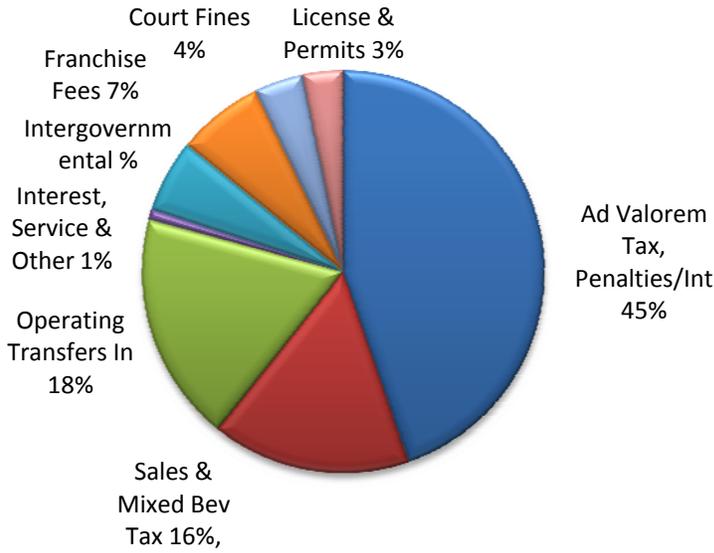
2014/15 BUDGET REVENUES

Property Taxes	\$ 4,396,162
Non-Property Taxes	1,575,000
Franchise Fees	685,000
Licenses & Permits	320,000
Court Fines	384,700
Services	50,000
Intergovernmental	575,843
Interest & Other	33,073
Fund Transfers	<u>1,815,642</u>
Total Revenues	\$ 9,835,420

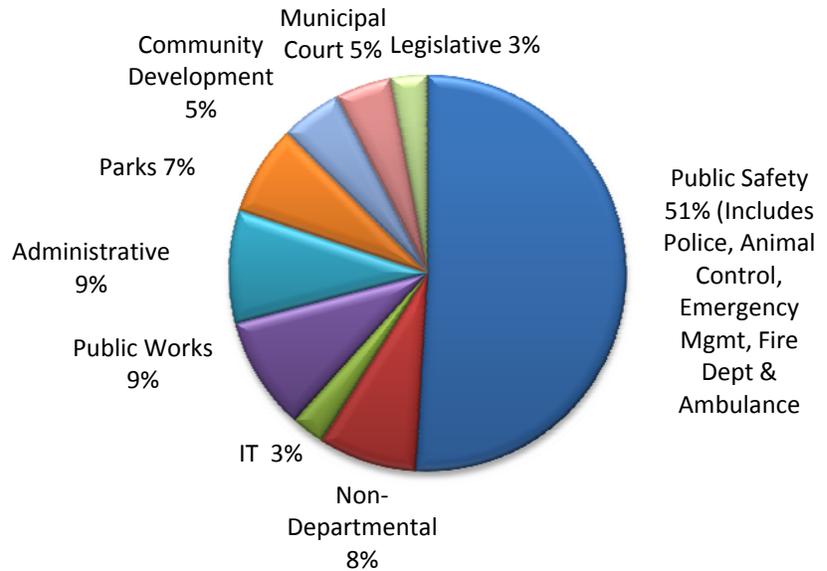
2014/15 BUDGET EXPENDITURES

Legislative	\$ 285,877
Administrative	886,659
IT	262,579
Emergency Mgmt	124,691
Public Safety	3,563,820
Fire Department	862,316
Animal Control	139,060
Parks & Recreation	707,308
Public Works	890,572
Community Development	477,263
Municipal Court	441,077
Non-Departmental	983,781
Transfer to Reserves	<u>210,417</u>
Total Expenditures	\$ 9,625,003

2014/15 Budgeted Revenues



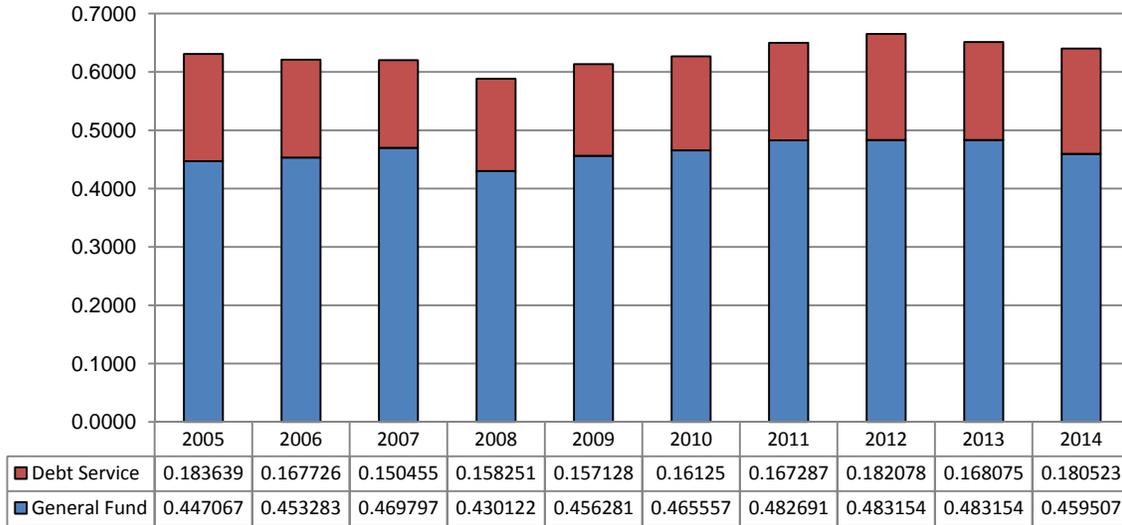
2014/15 Budgeted Expenditures



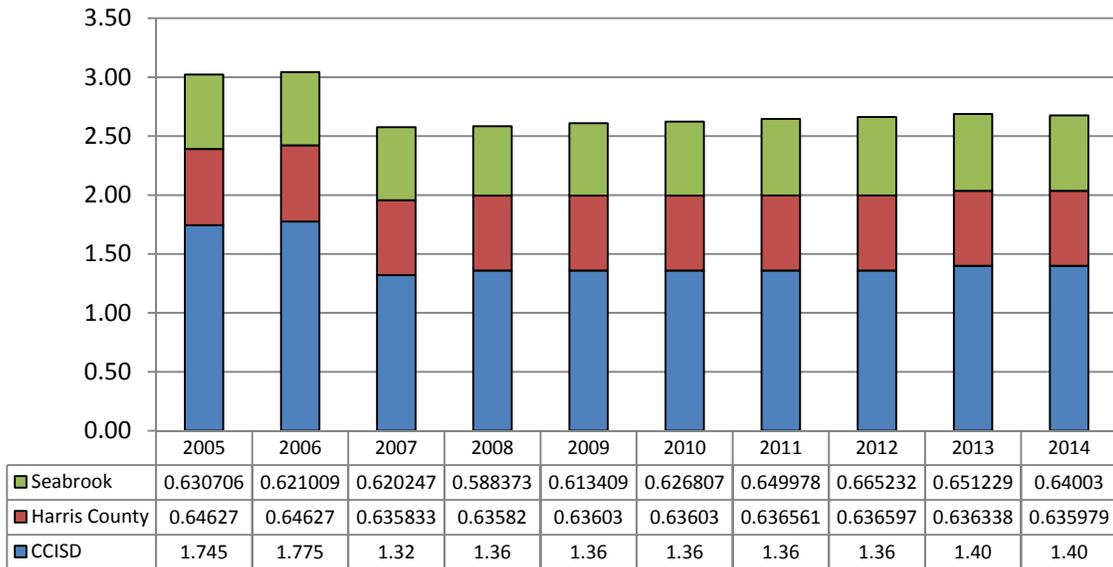
DISTRIBUTION OF AD VALOREM TAXES

	<u>TOTAL</u>	<u>O&M</u>	<u>DEBT</u>
Total Taxable Value	\$956,695,184	\$956,695,184	\$956,695,184
Tax Rate Per \$100	<u>0.64003</u>	<u>0.459507</u>	<u>0.180523</u>
Subtotal	\$ 6,123,138	\$ 4,396,083	\$ 1,727,055
Est. Collection Rate		<u>98%</u>	<u>100%</u>
Subtotal	\$ 6,123,138	\$ 4,308,162	\$ 1,727,055
Est. Delinquent, Supplemental, & Refunded	<u>50,000</u>	<u>50,000</u>	<u>0</u>
TOTAL TAX LEVY	\$ 6,173,138	\$ 4,358,162	\$ 1,727,055

TAX RATE HISTORY For Tax Year



TAX RATE COMPARISON OVERLAPPING JURISDICTIONS For Tax Years



CITY OF SEABROOK
 MULTI-YEAR FINANCIAL OVERVIEW
 GENERAL FUND

GENERAL FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
BASE REVENUES										
AD VALOREM TAXES - CURRENT RATE	3,891,835	4,025,132	4,052,603	4,296,867	4,261,553	4,358,162	4,358,162	4,358,162	4,358,162	4,358,162
PENALTIES & INTEREST	58,928	48,661	36,218	45,000	35,529	38,000	38,285	38,572	38,861	39,153
SALES TAX	1,420,081	1,382,288	1,489,580	1,442,840	1,557,087	1,475,000	1,387,500	1,300,000	1,212,500	1,125,000
FRANCHISE TAX	715,650	675,129	699,844	665,000	677,654	685,000	688,425	691,867	695,326	698,803
OTHER TAX	89,690	97,991	128,001	92,000	134,841	100,000	101,000	102,010	103,030	104,060
LICENSE & PERMITS	205,293	227,156	183,263	120,000	230,651	320,000	200,000	200,000	200,000	200,000
CHARGES FOR SERVICES	87,460	59,881	53,847	42,000	61,325	50,000	50,500	51,005	51,515	52,030
MUNICIPAL COURT FEES	563,111	560,514	348,193	380,000	368,090	369,700	384,488	399,868	415,862	432,497
DOT FINES	90,196	92,718	43,474	60,000	13,890	15,000	15,450	15,914	16,391	16,883
INTEREST INCOME	4,036	3,981	3,398	5,065	1,195	573	36,196	34,006	28,803	20,920
INTERGOVERNMENTAL	542,063	382,853	561,624	523,428	514,915	575,843	593,118	610,912	629,239	648,116
OTHER REVENUE	51,593	53,822	96,750	44,100	49,751	32,500	33,150	33,813	34,489	35,179
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0
TOTAL RESOURCES FOR OPERATIONS	7,719,936	7,610,127	7,696,793	7,716,300	7,906,480	8,019,778	7,886,274	7,836,128	7,784,179	7,730,803
BASE EXPENSES										
PERSONNEL SERVICES	5,751,260	5,979,807	6,063,331	6,413,716	6,342,088	6,481,159	6,643,188	6,809,268	6,979,499	7,153,987
MATERIALS & SUPPLIES	280,429	333,494	338,960	302,702	297,384	309,449	315,638	321,951	328,390	334,958
SERVICES	2,356,124	2,317,370	2,434,879	2,449,808	2,504,678	2,694,395	2,788,699	2,928,134	3,030,618	3,136,690
CAPITAL OUTLAY	420,089	523,754	335,443	561,448	580,636	140,000	231,750	231,750	231,750	231,750
HURRICANE IKE	(47,344)	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	8,760,559	9,154,425	9,172,613	9,727,674	9,724,786	9,625,003	9,979,275	10,291,102	10,570,258	10,857,384
NET REVENUES	(1,040,623)	(1,544,298)	(1,475,819)	(2,011,374)	(1,818,306)	(1,605,225)	(2,093,001)	(2,454,974)	(2,786,078)	(3,126,581)
FUND BALANCE										
BEGINNING FUND BALANCE	2,859,848	3,214,029	3,423,278	3,741,132	3,741,132	3,619,571	3,619,570	3,400,567	2,880,280	2,092,007
NET REVENUES	(1,040,623)	(1,544,298)	(1,475,819)	(2,011,374)	(1,818,306)	(1,605,225)	(2,093,001)	(2,454,974)	(2,786,078)	(3,126,581)
ENTERPRISE FUND TRF	1,361,492	1,422,652	1,454,923	1,351,244	1,351,244	1,458,892	1,517,247	1,577,937	1,641,055	1,706,697
SEDC TRANSFER	30,000	125,000	125,000	125,000	125,001	125,000	125,000	125,000	125,000	125,000
CAFR	0	0	0	0	0	0	0	0	0	0
ENTRPRSE FUND TRF-FRANCHISE FEES	158,381	205,895	213,750	220,500	220,500	231,750	231,750	231,750	231,750	231,750
TRNSF. FROM/(TO) OTHER FUNDS	(155,069)	0	0	0	0	0	0	0	0	0
TRANSFER TO RESERVES	0	0	0	0	0	(210,417)	0	0	0	0
ENDING FUND BALANCE	3,214,029	3,423,278	3,741,132	3,426,501	3,619,571	3,619,570	3,400,567	2,880,280	2,092,007	1,028,872
Fund balance change	354,181	209,249	317,854	(314,630)	(121,561)	(0)	(219,003)	(520,287)	(788,273)	(1,063,134)
25% EMERG RES BEGINNING BALANCE			2,222,880	2,194,872	2,194,872	2,329,848	2,083,609	2,382,594	2,474,495	2,538,255
ADD'L APPROP FROM UNRESERVED			(28,008)	135,697	134,975	(246,239)	298,985	91,901	63,761	71,782
25% EMERG RES ENDING BALANCE			2,194,872	2,330,570	2,329,848	2,083,609	2,382,594	2,474,495	2,538,255	2,610,037
UNRESERVED FUND BALANCE			<u>1,546,259</u>	<u>1,095,932</u>	<u>1,289,723</u>	<u>1,535,961</u>	<u>1,017,973</u>	<u>405,785</u>	<u>(446,249)</u>	<u>(1,581,165)</u>
			3,741,132	3,426,501	3,619,571	3,619,570	3,400,567	2,880,280	2,092,007	1,028,872

CITY OF SEABROOK
2014-2015 BUDGET
FUND 01 - GENERAL FUND

100-GENERAL FUND REVENUE

REVENUE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
	2011	2012	2013	2014	2014	2015	2014 FORECAST		2014 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
7010 PROPERTY TAX, CURRENT	3,780,876	3,931,341	4,003,038	4,241,867	4,201,263	4,308,162	106,899	2.54%	66,295	1.56%
7020 PROPERTY TAX, DELINQUENT	110,059	93,791	49,564	55,000	60,290	50,000	(10,290)	-17.07%	(5,000)	-9.09%
7021 PRIOR YEAR DELINQUENT TAX	900	0	0	0	0	0	0	0.00%	0	0.00%
7100 SALES TAX	1,420,081	1,382,288	1,489,580	1,442,840	1,557,087	1,475,000	(82,087)	-5.27%	32,160	2.23%
7210 FRANCHISE TAX, PRIVATE	715,650	675,129	699,844	665,000	677,654	685,000	7,346	1.08%	20,000	3.01%
7220 MIXED DRINK TAX	89,690	97,991	128,001	92,000	134,841	100,000	(34,841)	-25.84%	8,000	8.70%
7300 PENALTY & INTEREST, TAXES	58,928	48,661	36,218	45,000	35,529	38,000	2,471	6.96%	(7,000)	-15.56%
8250 EMERGENCY MANAGEMENT	18,126	21,071	25,602	25,000	12,208	25,000	12,792	104.78%	0	0.00%
8252 GRANTS - DOJ MISC	108,439	18,947	2,619	0	962	0	(962)	-100.00%	0	0.00%
8255 SPEC. OP. GRANT (STEP)	23,602	0	0	0	0	0	0	0.00%	0	0.00%
8265 ARRA GRANTS	7,244	0	0	0	0	0	0	0.00%	0	0.00%
8270 GRANT-HMGP	0	0	49,761	0	3,317	0	(3,317)	-100.00%	0	0.00%
8271 SECO GRANT	53,914	0	0	0	0	0	0	0.00%	0	0.00%
8605 DISPATCH & OTHER SERVICES	10,000	10,000	10,000	10,000	10,000	10,000	0	0.00%	0	0.00%
8606 LEASE ON FIRE STATION	320,736	332,835	473,642	488,428	488,428	540,843	52,415	10.73%	52,415	10.73%
8610 CONTRACT MOWING	20,661	10,639	7,665	10,000	16,871	10,000	(6,871)	-40.73%	0	0.00%
8620 PARK FEES	38,965	23,346	20,828	10,000	22,986	18,000	(4,986)	-21.69%	8,000	80.00%
8625 POOL RECEIPTS	27,834	25,895	25,354	22,000	21,468	22,000	532	2.48%	0	0.00%
8640 LICENSE & PERMITS	205,293	227,156	183,263	120,000	230,651	320,000	89,349	38.74%	200,000	166.67%
9503 DOT FINES	90,196	92,718	43,474	60,000	13,890	15,000	1,110	7.99%	(45,000)	-75.00%
9504 OMNI FEES	3,343	2,685	975	1,500	1,188	1,500	312	26.22%	0	0.00%
9505 COURT RECEIPTS	552,181	552,023	344,306	375,000	363,682	365,000	1,318	0.36%	(10,000)	-2.67%
9508 MUNICIPAL COURT TIME PAYMENT FEE	7,586	5,805	2,911	3,500	3,219	3,200	(19)	-0.60%	(300)	-8.57%
9510 INTEREST	4,036	3,981	3,398	5,065	1,195	573	(622)	-52.06%	(4,492)	-88.69%
9520 OTHER REVENUE	43,751	47,895	91,588	40,000	47,712	30,000	(17,712)	-37.12%	(10,000)	-25.00%
9521 OIL & GAS ROYALTIES	7,792	5,923	5,162	4,100	1,999	2,500	501	25.07%	(1,600)	-39.02%
9522 ANIMAL CONTROL DONATION	50	5	0	0	40	0	(40)	-100.00%	0	0.00%
SUBTOTAL	7,719,936	7,610,127	7,696,793	7,716,300	7,906,480	8,019,778	113,298	1.43%	303,478	3.93%
9902 TRANS TO EDC	(50,000)	0	0	0	0	0	0	0.00%	0	0.00%
9903 TRANS TO OTHER FUNDS	(105,069)	0	0	0	0	0	0	0.00%	0	0.00%
9910 EDC TRANSFER	30,000	125,000	125,000	125,000	125,001	125,000	(1)	0.00%	0	0.00%
9919 SANIT FRANCHISE TRANSFER	158,381	205,895	213,750	220,500	220,500	231,750	11,250	5.10%	11,250	5.10%
9920 ENTERPRISE FUND TRANSFER	1,361,492	1,422,652	1,454,923	1,351,244	1,351,244	1,458,892	107,648	7.97%	107,648	7.97%
SUBTOTAL	1,394,804	1,753,547	1,793,673	1,696,744	1,696,745	1,815,642	118,897	7.01%	118,898	7.01%
TOTAL REVENUES	9,114,740	9,363,674	9,490,466	9,413,044	9,603,225	9,835,420	232,195	2.42%	422,376	4.49%

LEGISLATIVE**MISSION STATEMENT**

The purpose of the Legislative Department is to serve the citizens of Seabrook and the general public in accordance with federal, state and local laws and, through sound management practices, fulfill the responsibilities of this office in a fair, impartial, and efficient manner.

GOALS**Accomplishments on Budget Year 2013-14 Objectives**

- Conduct May 2014 election for Mayor and Council Positions 2, 4 and 6 and runoff election if required. *Not applicable. Election was cancelled, as all candidates were unopposed.*
- Provide administrative staff support to EDC in addition to support provided to the Ethics Commission and the Open Space & Trails Committee. *Ongoing.*
- Provide administrative staff support to the Charter Review Commission to be appointed in July 2014. *Preliminary preparation for review completed.*
- Provide administrative staff support to Councilor Gary Johnson who will serve as Secretary to the Harris County Mayors and Councils Association for 2013/14. *Completed.*
- Work with city attorney to revise and update the ordinance providing regulations for peddlers and solicitors. *Completed.*
- Prepare a procedures manual for Council and conduct an orientation session. *Completed.*

Goals for Budget Year 2014-15 Include:

- Prepare and participate with Harris County in conducting a November 2014 Special Bond Election.
- Continue administrative staff support to the Economic Development Corporation, Ethics Commission and Open Space & Trails Committee.
- Provide support for the Charter Review Commission and prepare charter amendments.
- Conduct a General Officers' Election and a Special Charter Election in May 2015.
- Provide administrative staff support to Councilor Gary Johnson as Treasurer of the Harris County Mayors' and Councils' Association.
- Recertify as a Texas Municipal Clerk in December 2014.
- Continue Council orientation program and update procedures manual as needed.

CITY OF SEABROOK
2014-2015 BUDGET
FUND 01 - GENERAL FUND

100 - LEGISLATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
				2014	2014	2015	2014 FORECAST		2014 BUDGET	
	2011	2012	2013	BUDGET	FORECAST	BUDGET	CHANGE	%CHANGE	CHANGE	%CHANGE
3010 SALARIES	151,570	137,798	138,349	144,809	144,846	148,455	3,610	2.49%	3,647	2.52%
3011 EDUCATION INCENTIVE	2,400	2,400	2,400	2,400	2,400	2,400	0	0.00%	0	0.00%
3012 OVERTIME	2,262	1,241	1,317	3,152	2,822	3,300	478	16.94%	148	4.70%
3100 FICA TAXES	11,972	10,799	10,637	11,503	11,428	11,793	365	3.20%	290	2.52%
3110 RETIREMENT	32,976	28,921	28,256	23,670	24,230	21,770	(2,459)	-10.15%	(1,900)	-8.03%
3120 HOSPITALIZATION	12,555	12,164	12,892	15,184	14,897	16,587	1,690	11.35%	1,403	9.24%
3130 WORKERS COMPENSATION	263	211	258	302	283	396	113	40.07%	94	31.31%
3150 GIFT/APPRECIATION CERTIFICATE	144	96	95	100	95	100	5	5.26%	0	0.00%
3300 MAYOR COUNCIL FEES	13,130	10,753	5,136	13,200	5,329	13,200	7,871	147.72%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	216	522	18	540	415	540	125	30.01%	0	0.00%
TOTAL PERSONNEL	227,487	204,905	199,357	214,860	206,744	218,542	11,798	5.71%	3,682	1.71%
4010 OFFICE SUPPLIES	0	57	0	50	(23)	75	98	-432.74%	25	50.00%
4150 SMALL TOOLS & EQUIPMENT	604	7,546	0	1,000	932	1,000	68	7.32%	0	0.00%
TOTAL SUPPLIES	604	7,604	0	1,050	913	1,075	162	17.77%	25	2.38%
5020 DUES & SUBSCRIPTIONS	630	785	1,451	1,350	1,267	1,350	83	6.55%	0	0.00%
5030 RENTAL & SERVICE AGREEMNTS	3,510	3,510	3,510	3,510	3,372	3,510	138	4.08%	0	0.00%
5195 ELECTION EXPENSE	8,608	20,537	1,082	10,000	1,076	46,000	44,924	4176.96%	36,000	360.00%
5300 TRAINING & CONFERENCE	7,844	9,085	9,841	12,000	5,506	11,000	5,494	99.80%	(1,000)	-8.33%
5400 TELEPHONE	1,586	2,163	1,338	1,500	1,235	1,300	65	5.30%	(200)	-13.33%
5465 MISC EXPENDITURES	5,240	3,940	538	4,000	2,004	2,500	496	24.77%	(1,500)	-37.50%
5468 PERMIT EXPENSE	0	0	0	0	419	600	181	43.12%	600	0.00%
TOTAL SERVICES	27,417	40,019	17,761	32,360	14,878	66,260	51,382	345.36%	33,900	104.76%
6030 OFFICE EQUIPMENT	0	0	43,163	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	43,163	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	255,508	252,528	260,280	248,270	222,535	285,877	63,342	28.46%	37,607	15.15%

ADMINISTRATIVE – HUMAN RESOURCES

MISSION STATEMENT

The purpose of the Human Resources Department is to ensure that the City recruits and hires qualified personnel, complies with federal and state laws, maintains a safe and drug free working environment, and ensures a fair and equitable human resource management system by balancing the needs of employees and the City. This department will also administer the general liability insurance program for all claims involving the City, and suggest and/or implement loss prevention training to minimize the cost of risk to the City. In addition, administratively supports the Civil Service System for the City as established by Chapter 143 of the Texas Local Government Code and approved by the voters in May, 2011.

Accomplishments on Budget Year 2013-14 Objectives

- Review and revise City Personnel Policies, Safety Manual and Job Descriptions as needed. *Ongoing*
- Provide support to the Civil Service Commission
Civil Service Entrance Exams for the formation of ongoing eligibility lists were provided along with updates to the Seabrook Local Rules and Regulations
Ongoing
- Implement document imaging module for the Human Resources Incode module once it goes live.
Approximately 85% of personnel files have been scanned into the new system allowing for ease of access and allowing for a backup in the event of an evacuation or disaster
Ongoing
- Review the city website to improve the employment application process.
New job listings have been loaded and utilized in the new system. An online submission process for the application module continues to be researched.
Ongoing
- Completed the auditing process on FEMA Project Worksheets from Hurricane Ike 2008
Numerous audits have been completed with the state and outside accounting

Goals for Budget Year 2014-15 Include:

- Continue to explore new outreach efforts to reach a diverse group of competent workers when recruiting for City vacancies.
- Continue to review and revise City Personnel Policies.
- Evaluate and refine existing wellness program options for additional opportunities for all sectors of the City's workforce to increase participation and help reduce healthcare costs
- Continue to maintain a comprehensive pay and classification system by providing ongoing salary and market surveys
- With salaries and benefits comprising the majority of the city budget, continued research and analysis of current benefit offerings and market costs will be reviewed to maintain reasonable costs that our budget can sustain for the long term
- Provide managers with a Managers Guide to assist in the preparation of HR forms and provide guidance on performance evaluations, counseling employees, on the job accidents or injury, FMLA, long term leave, discipline, ADA, workers compensation, ADA, pregnancy discrimination act, and USERRA.

ADMINISTRATIVE – PURCHASING**MISSION STATEMENT**

The purpose of the Purchasing Department is to provide appropriate goods and services in the right quality and at the best overall price from competitive sources.

Accomplishments on budget year 2013-14 objectives:

- Assist departments in bid document compilation and advertisement; *Ongoing*
- Attend purchasing workshops to aid in; *Ongoing*
- Researching and implementing electronic purchases through RFP's; *In Progress*
- Update and assist with goals of the City's purchasing policy. *In Progress*

Goals for budget year 2014-15 include:

- Assist departments in bid document compilation and advertisement;
- Attend purchasing workshops to aid in;
- Researching and implementing electronic purchases through RFP's;
- Update and assist with goals of the City's purchasing policy.

ADMINISTRATIVE – FINANCE**MISSION STATEMENT**

The purpose of the Finance Department is to develop, implement and maintain accounting policies and procedures; ensure that all transactions are recorded in compliance with Generally Accepted Accounting Principles; protect and optimize the City's assets through sound investment practices; and to foster public trust.

Accomplishments on budget year 2013-14 objectives

- Use Incode Imaging software to convert all bond documents to digital format. *Complete*
- Continue refining the budget process and printed documents to include more graphics and reader friendly information. *Ongoing*
- Continue cross-training of accountant in all areas of finance department with a focus on budgeting and forecasting *Ongoing*
- Complete the procedure manuals for each area and store information electronically so it is accessible to departments for cross-training. *In progress*
- Continue online posting of financial records to retain Gold Circle Leadership Award from State Comptroller *Ongoing - Received Leadership award for 5th consecutive year. Comptroller added new criteria in 2014 and city received the new Platinum award*
- Work to receive the 34th Certificate of Achievement for Excellence in Financial Reporting- *Accomplished*
- Complete 5-year Capital Improvement Plan – *In progress*

Goals for budget year 2014-15 include:

- Continue cross-training of accountant in all areas of finance department with a focus on budgeting and forecasting
- Complete the procedure manuals for each area and store information electronically so it is accessible to departments for cross-training.
- Continue online posting of financial records to retain Gold Circle Leadership Award from State Comptroller
- Work to receive the 35th Certificate of Achievement for Excellence in Financial Reporting
- Continue refining the budget process and printed documents to include more graphics and reader friendly information

CITY OF SEABROOK
2014-2015 BUDGET
FUND 01 - GENERAL FUND

102-ADMINISTRATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
	2011	2012	2013	2014	2014	2015	4 FORECAST		2014 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	513,202	626,138	630,170	598,226	584,141	594,110	9,969	1.71%	(4,116)	-0.69%
3011 EDUCATION INCENTIVE	600	537	522	525	914	1,725	811	88.64%	1,200	228.57%
3012 OVERTIME	214	1,295	427	1,200	861	1,200	339	39.37%	0	0.00%
3014 CAR ALLOWANCE	7,200	16,962	14,469	10,800	12,700	9,000	(3,700)	-29.13%	(1,800)	-16.67%
3015 CONTRACT LABOR	0	0	0	0	20,280	0	(20,280)	-100.00%	0	0.00%
3100 FICA TAXES	34,842	43,391	46,652	46,722	41,988	46,362	4,373	10.42%	(361)	-0.77%
3110 RETIREMENT	109,880	130,256	127,738	98,144	97,093	86,376	(10,717)	-11.04%	(11,768)	-11.99%
3120 HOSPITALIZATION	54,866	66,960	79,158	76,234	67,888	77,223	9,335	13.75%	990	1.30%
3130 WORKERS COMPENSATION	874	1,009	1,110	1,215	1,166	1,348	192	16.64%	133	10.98%
3150 GIFT/APPRECIATION CERTIFICATE	336	432	428	400	380	400	20	5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	485	2,421	81	1,958	1,666	1,958	302	18.21%	0	0.00%
TOTAL PERSONNEL	722,489	889,399	899,753	835,424	829,058	819,701	(9,357)	-1.13%	(15,722)	-1.88%
4010 OFFICE SUPPLIES	0	35	0	0	12	0	(12)	-100.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	1,744	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	0	1,779	0	0	12	0	(12)	-100.00%	0	0.00%
5020 DUES & SUBSCRIPTIONS	2,001	3,144	2,973	3,666	2,230	3,747	1,517	68.06%	81	2.21%
5041 IT HARDWARE	486	0	0	0	0	0	0	0.00%	0	0.00%
5200 PROF FEES-ACCTG	30,750	62,920	40,610	45,000	34,609	50,000	15,391	44.47%	5,000	11.11%
5300 TRAINING & CONFERENCE	9,909	10,457	5,021	8,460	9,395	9,311	(84)	-0.89%	851	10.06%
5400 TELEPHONE	2,739	3,248	2,885	3,300	2,431	2,900	469	19.31%	(400)	-12.12%
5465 MISC EXPENDITURES	660	2,003	1,219	1,000	739	1,000	261	35.29%	0	0.00%
TOTAL SERVICES	46,545	81,772	52,708	61,426	49,403	66,968	17,555	35.53%	5,532	9.01%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	769,034	972,950	952,461	896,850	878,473	886,659	8,186	0.93%	(10,190)	-1.14%

INFORMATION TECHNOLOGY

Mission Statement

The purpose of the technology department is to develop, implement and maintain the City's technology infrastructure and improve operating efficiencies.

Accomplishments on Budget Year 2013-14 Objectives

- replaced all remaining Windows XP computers in all departments
- Virtualized and upgraded voicemail server
- Virtualized police encryption server (Netmotion)
- Replaced police voice recording server
- Reconfigured all network devices (servers, workstations, printers, copiers, mobile devices) to allow for more network addresses

Goals for Budget Year 2014-15 Include:

- add a storage area network for virtual server data redundancy
- Configure high speed wireless link to disaster recovery location on Repsdorph
- Install third (and last) Virtual Server host, and a secondary file backup server in disaster recovery room at Repsdorph
- Replace wireless network for Police Video system with Sonicwall integrated wireless access points
- Configure hardware-level site-to-site VPN for remote locations to automate connections to the mail server and other network resources. We currently rely on software VPN, which is slow and disconnects regularly.
- upgrade core police dept software

CITY OF SEABROOK
2014-2015 BUDGET
FUND 01 - GENERAL FUND

103-IT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,			2014		2015 BUDGET VS		2015 BUDGET VS		
	2011	2012	2013	BUDGET	FORECAST	BUDGET	4 FORECAST	2014 BUDGET		
							CHANGE	%CHANGE	CHANGE	%CHANGE
3010 SALARIES	87,994	87,134	92,651	142,473	111,570	149,909	38,339	34.36%	7,436	5.22%
3011 EDUCATION INCENTIVE	300	300	300	600	646	600	(46)	-7.12%	0	0.00%
3012 OVERTIME	0	0	0	0	513	0	(513)	-100.00%	0	0.00%
3014 CAR ALLOWANCE	969	4,338	6,000	6,000	6,913	7,800	887	12.84%	1,800	30.00%
3015 CONTRACT LABOR	0	0	0	0	28,684					
3100 FICA TAXES	6,347	6,515	6,904	11,404	9,159	12,111	2,951	32.22%	707	6.20%
3110 RETIREMENT	18,686	18,461	19,288	23,800	23,917	22,879	(1,038)	-4.34%	(921)	-3.87%
3120 HOSPITALIZATION	11,748	12,108	13,067	22,037	17,998	27,200	9,203	51.13%	5,164	23.43%
3130 WORKERS COMPENSATION	148	131	169	288	275	390	115	41.90%	102	35.25%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	95	50	(45)	-47.37%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	72	261	9	270	414	540	126	30.41%	270	100.00%
TOTAL PERSONNEL	126,313	129,297	138,434	206,922	200,183	221,479	49,980	24.97%	14,558	7.04%
4150 SMALL TOOLS & EQUIPMENT	23,560	29,002	35,877	35,000	37,126	35,000	(2,126)	-5.73%	0	0.00%
4400 MISC SUPPLIES	94	0	923	500	0	500	500	0.00%	0	0.00%
TOTAL SUPPLIES	23,654	29,002	36,801	35,500	37,126	35,500	(1,626)	-4.38%	0	0.00%
5020 DUES & SUBSCRIPTIONS	884	995	493	600	325	600	275	84.53%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	949	702	1,684	1,500	1,711	2,500	789	46.13%	1,000	66.67%
5400 TELEPHONE	1,644	1,590	1,428	1,500	1,823	1,500	(323)	-17.73%	0	0.00%
5465 MISC EXPENDITURES	481	241	1,086	1,000	1,060	1,000	(60)	-5.63%	0	0.00%
TOTAL SERVICES	3,958	3,527	4,690	4,600	4,919	5,600	681	13.85%	1,000	21.74%
6020 EQUIPMENT	0	0	37,870	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	37,870	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	153,925	161,827	217,794	247,022	242,228	262,579	49,035	20.24%	15,558	6.30%

EMERGENCY MANAGEMENT

MISSION STATEMENT

The Office of Emergency Management is established through state statutes and is tasked with the responsibility of planning for, responding to, recovering from and mitigating all natural and manmade disasters. To that end, this office strives to establish and maintain plans and standard operating procedures to address those hazards which have been identified through hazard vulnerability studies.

Accomplishments on Budget Year 2013-14 Objectives

- Research for grants and money that may become available through state and federal agencies that can be utilized by the City of Seabrook; **Accomplished EMPG**
- Manage the grants that Emergency Management has applied for and received; EMPG
- Develop a Surge/Flood warning system throughout the City of Seabrook; **Working but not yet implemented**
- Conduct CERT Training along with the BayCERT group; **Accomplished, Webster Nassau Bay and LaPorte**
- Educate the Citizens as much as possible in the preparedness for any type of emergency; **Accomplished**
- Continue with the Networking of the other Emergency Management Groups Both locally and at the State Level; **Accomplished**
- Work with other jurisdictions on the development of Clear Lake Area Incident Management Team (IMT). **In the Planning Process**
- Participate in Texas Division of Emergency Management Homeland Security Conference/Hurricane Conference; **Accomplished**
- Facilitate exercises for City of Seabrook that comply with the State Guidelines for training both locally and Multijurisdictional; **Accomplished**
- Review/update Basic Emergency Plan and twenty-two annexes as needed for out of date compliance; **Accomplished**
- Complete quarterly reporting requirements for Emergency Management Preparedness grant; **Accomplished**
- Take minimum of two courses offered by Texas Division of Emergency Management; **Accomplished**
- Conduct Town Hall Hurricane Meeting for citizens of City of Seabrook; **Accomplished**
- Development of a Public Safety Day for the Community along with Hurricane Seminar; **Accomplished**
- Keep notification ongoing with all essential personnel on hazardous situations and; **Accomplished**
- Work with the Seabrook Volunteer Fire department and Seabrook Police Department conducted training together to establish better communications in the times of disaster. **Work in Progress**
- Continue course to obtain my degree in Emergency and Disaster Management. **Accomplished**
- Make the City of Seabrook more prepared for all types of hazards; **Work in Progress**

Goals for Budget Year 2014-15 Include:

- Research for grants and money that may become available through state and federal agencies that can be utilized by the City of Seabrook;
- Manage the grants that Emergency Management has applied for and received;
- Develop a Surge/Flood warning system throughout the City of Seabrook;
- Conduct CERT Training along with the BayCERT group;
- Educate the Citizens as much as possible in the preparedness for any type of emergency;
- Continue with the Networking of the other Emergency Management Groups Both locally and at the State Level;
- Work with other jurisdictions on the development of Clear Lake Area Incident Management Team (IMT).
- Participate in Texas Division of Emergency Management Homeland Security Conference/Hurricane Conference;
- Facilitate exercises for City of Seabrook that comply with the State Guidelines for training both locally and Multijurisdictional;
- Review/update Basic Emergency Plan and twenty-two annexes as needed for out of date compliance;
- Complete quarterly reporting requirements for Emergency Management Preparedness grant;
- Take minimum of two courses offered by Texas Division of Emergency Management;
- Conduct Town Hall Hurricane Meeting for citizens of City of Seabrook;
- Development of a Public Safety Day for the Community along with Hurricane Seminar;
- Keep notification ongoing with all essential personnel on hazardous situations and;
- Work with the Seabrook Volunteer Fire department and Seabrook Police Department conducted training together to establish better communications in the times of disaster.
- Continue course to obtain my degree in Emergency and Disaster Management.
- Make the City of Seabrook more prepared for all types of hazards;

CITY OF SEABROOK
2014-2015 BUDGET
FUND 01 - GENERAL FUND

106-EMERGENCY MANAGEMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
	2011	2012	2013	2014	2014	2015	2014 FORECAST		2014 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	60,480	58,562	57,497	63,166	63,075	63,636	561	0.89%	470	0.74%
3011 EDUCATION INCENTIVE	2,700	2,700	2,700	2,700	2,700	2,700	0	0.00%	0	0.00%
3012 OVERTIME	222	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	4,787	4,611	4,633	5,039	4,985	5,075	89	1.79%	36	0.71%
3110 RETIREMENT	13,263	12,359	12,225	10,427	10,595	9,404	(1,191)	-11.24%	(1,022)	-9.81%
3120 HOSPITALIZATION	5,882	5,929	6,291	7,409	7,245	8,109	864	11.93%	700	9.45%
3130 WORKERS COMPENSATION	106	93	115	133	127	172	45	35.85%	39	29.49%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	48	50	3	5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	<u>72</u>	<u>261</u>	<u>9</u>	<u>270</u>	<u>207</u>	<u>270</u>	<u>63</u>	<u>30.43%</u>	<u>0</u>	<u>0.00%</u>
TOTAL PERSONNEL	87,561	84,563	83,517	89,193	88,982	89,416	434	0.49%	223	0.25%
4010 OFFICE SUPPLIES	120	0	392	0	0	0	0	0.00%	0	0.00%
4011 POSTAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
4040 OIL & GAS	0	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIP	0	0	49,761	0	0	0	0	0.00%	0	0.00%
4400 MISC SUPPLIES	<u>426</u>	<u>0</u>	<u>230</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SUPPLIES	546	0	50,383	0	0	0	0	0.00%	0	0.00%
5020 DUES & SUBSCRIPTIONS	250	0	350	400	417	400	(17)	-4.00%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	500	417	500	83	20.04%	0	0.00%
5110 MAINT-AUTOS/EQUIP	0	0	0	700	142	700	558	392.96%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	5,000	5,588	5,000	(588)	-10.52%	0	0.00%
5300 TRAINING & CONFERENCE	1,444	1,476	1,395	5,000	4,446	5,000	554	12.45%	0	0.00%
5310 UNIFORMS	346	360	532	500	480	500	20	4.25%	0	0.00%
5320 AUTO INS	410	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	8,337	8,668	7,949	8,675	8,904	8,675	(229)	-2.57%	0	0.00%
5405 PHONE NETWORK NOTIFICATION SYS	11,225	11,456	11,952	14,000	11,944	14,000	2,056	17.22%	0	0.00%
5406 AUTOMATION WORKSTATION	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	<u>1,804</u>	<u>255</u>	<u>(40)</u>	<u>500</u>	<u>158</u>	<u>500</u>	<u>342</u>	<u>217.21%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SERVICES	23,816	22,215	22,139	35,275	32,494	35,275	2,781	8.56%	0	0.00%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	111,923	106,779	156,038	124,468	121,476	124,691	3,215	2.65%	223	0.18%

PUBLIC SAFETY

MISSION STATEMENT

We, the members of the Seabrook Police Department, exist to serve the citizens of and visitors to our community with respect, fairness, and compassion. We are dedicated to the prevention of crime, the protection of life and property, the maintenance of law and order, the enforcement of laws and ordinances, and upholding the constitutional rights of all those within our jurisdiction.

With a philosophy of full service to our customers, we have established goals and objectives designed to achieve our mission. Through the investigation of all offenses and incidents that come to our attention, we seek to develop and preserve a high quality of life in a small town waterfront atmosphere.

We hold ourselves to the highest standards of law enforcement conduct and ethics. We seek to earn and maintain public confidence by holding ourselves responsible to those we serve. With knowledge that we are servants to the public, we dedicate ourselves to professional growth and development through effective leadership and training.

The purpose of the Commercial Vehicle Enforcement (CVE) is to enforce federal motor carrier regulations, as well as state law, upon all applicable commercial vehicles. CVE is responsible for handling all fatality accidents and assist with any hazardous situations that may occur within the City. The purpose of CVE is to provide a service both to the transportation community as well as to our citizens.

Accomplishments on Budget Year 2013-14 Objectives

- Add additional firearms training
- Implement new Crash report
- Increase school zone patrol
- Increase neighborhood patrol
- Active shooter training

Goals for Budget Year 2014-15 Include:

- Increase training (In House)
- Develop a recruitment plan
- Modify the FTO program
- Replace missing staff
- Replace radio (TDMA compliance)
- Emergency trailer
- Equipment review

CITY OF SEABROOK
2014-2015 BUDGET
FUND 01 - GENERAL FUND

200-PUBLIC SAFETY

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
				2014	2014	2015	2014 FORECAST		2014 BUDGET	
	2011	2012	2013	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	1,594,932	1,602,995	1,783,754	1,976,670	1,924,208	1,986,883	62,675	3.26%	10,212	0.52%
3011 EDUCATION INCENTIVE	35,954	39,452	46,426	48,810	46,580	55,080	8,500	18.25%	6,270	12.85%
3012 OVERTIME	142,688	210,191	140,786	163,000	194,402	183,000	(11,402)	-5.87%	20,000	12.27%
3100 FICA TAXES	134,526	137,307	145,922	167,419	163,490	170,210	6,720	4.11%	2,791	1.67%
3110 RETIREMENT	377,642	373,537	391,465	346,845	354,650	317,405	(37,244)	-10.50%	(29,440)	-8.49%
3120 HOSPITALIZATION	198,025	216,103	280,317	303,727	291,853	355,641	63,788	21.86%	51,914	17.09%
3130 WORKERS COMPENSATION	24,648	21,144	25,245	33,888	28,993	42,822	13,829	47.70%	8,934	26.36%
3140 PSYCHOLOGICAL SERVICES	1,400	3,140	900	3,500	1,871	3,500	1,629	87.07%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	2,642	1,824	2,090	3,100	2,185	3,100	915	41.88%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	2,272	9,747	568	9,595	8,623	9,720	1,097	12.73%	135	1.41%
3800 ACCRUED SICK LEAVE CIV SERV	0	0	0	0	41,987	21,000	(20,987)	-49.98%	21,000	0.00%
3810 SALARY/O.T. REIMBURSEMENT	(485)	0	(1,334)	0	0	0	0	0.00%	0	0.00%
3811 SALARY/O.T. REIMB COURT	(387)	(1,240)	(831)	0	(690)	0	690	-100.00%	0	0.00%
TOTAL PERSONNEL	2,554,438	2,614,200	2,815,309	3,056,544	3,058,151	3,148,361	89,520	2.93%	91,817	3.00%
4005 SUPPLIES-POLICE OPERATION	8,740	4,169	10,532	8,000	8,052	8,000	(52)	-0.64%	0	0.00%
4010 OFFICE SUPPLIES	9,672	12,594	13,652	10,229	11,317	10,229	(1,088)	-9.62%	0	0.00%
4011 POSTAGE	971	869	1,149	1,200	1,103	1,200	97	8.81%	0	0.00%
4015 SUPPLIES-ID	497	80	884	1,000	170	1,000	830	489.22%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	2,389	4,002	2,774	4,000	4,068	4,500	432	10.62%	500	12.50%
4040 GAS & OIL/CITY SUPPLY	64,580	66,928	81,176	80,000	67,960	82,000	14,040	20.66%	2,000	2.50%
4150 SMALL TOOLS & EQUIPMENT	7,045	7,813	5,403	7,066	8,361	7,100	(1,261)	-15.09%	34	0.48%
TOTAL SUPPLIES	93,894	96,464	115,569	111,495	101,070	114,029	12,959	12.82%	2,534	2.27%
5020 DUES & SUBSCRIPTIONS	1,004	1,199	305	900	828	900	72	8.66%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	38,655	56,100	52,075	52,000	52,842	55,000	2,158	4.08%	3,000	5.77%
5041 IT HARDWARE	5,224	0	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	24,402	28,317	33,377	28,000	21,608	35,000	13,392	61.98%	7,000	25.00%
5115 MAINT-OFFICE EQUIP	525	115	0	280	103	250	147	143.46%	(30)	-10.71%
5170 MAINTENANCE - RADIOS	12,561	13,293	12,537	11,199	12,226	11,000	(1,226)	-10.03%	(199)	-1.78%
5175 JANITORIAL SERVICES	10,620	9,600	10,500	10,153	9,625	11,000	1,375	14.29%	847	8.34%
5180 MAINT-BLDGS & GROUNDS	2,324	1,954	8,970	3,000	2,017	3,000	983	48.71%	0	0.00%
5210 CIVIL SERVICE	0	14,673	8,266	10,000	9,601	11,000	1,399	14.58%	1,000	10.00%
5300 TRAINING & CONFERENCE	5,481	8,520	6,678	9,357	11,550	18,000	6,450	55.84%	8,643	92.37%
5310 UNIFORMS & LAUNDRY	36,346	19,948	36,083	18,734	27,306	25,000	(2,306)	-8.44%	6,266	33.45%
5311 HANDGUN TRAINING EXPENSE	8,771	1,016	3,334	6,000	9,927	7,000	(2,927)	-29.49%	1,000	16.67%
5320 INSURANCE-AUTO	19,187	19,029	24,361	25,000	22,017	27,000	4,983	22.63%	2,000	8.00%
5325 INSURANCE-LAW ENFORCEMENT	15,970	13,149	17,381	15,068	15,891	16,000	109	0.69%	932	6.19%
5400 TELEPHONE	15,862	14,482	20,681	20,000	19,801	21,000	1,199	6.06%	1,000	5.00%
5410 UTILITIES	3,234	2,324	2,156	2,400	2,101	2,100	(1)	-0.04%	(300)	-12.50%
5465 MISC EXPENDITURES	2,104	4,412	5,543	3,180	4,242	3,180	(1,062)	-25.04%	0	0.00%
TOTAL SERVICES	202,269	208,132	242,148	215,271	221,684	246,430	24,746	11.16%	31,159	14.47%
6010 AUTOS & TRUCKS	0	0	0	0	0	55,000	55,000	0.00%	55,000	0.00%
6020 EQUIPMENT	106,192	0	0	0	12,664	0	(12,664)	-100.00%	0	0.00%
TOTAL CAPITAL OUTLAY	106,192	0	0	0	12,664	55,000	42,336	334.30%	55,000	0.00%
TOTAL EXPENDITURES	2,956,793	2,917,786	3,173,026	3,383,310	3,393,569	3,563,820	169,560	5.00%	180,510	5.34%

ANIMAL CONTROL**Mission Statement**

It is the Mission of the City of Seabrook's Animal Services to protect public health and welfare while enforcing humane animal treatment in accordance with City of Seabrook's ordinances and county, state and federal regulations. It is also our mission to provide safe, humane shelter for unwanted, stray, abused and impounded animals and to educate the public about responsible animal care, pet ownership and living with wildlife in hopes of reducing the number of unwanted animals in the community.

Accomplishments on Budget Year 2013-14 Objectives

- Present to council the need for a second, full-time animal control officer

Goals for Budget Year 2014-15 Include:

- Develop a new policy for animal control
- Outfit a new vehicle
- Participate with bond for new animal control facility
- Hire a part time or develop a plan for full timer
- Change fee structure
- Change perception of animal control

CITY OF SEABROOK
2014-2015 BUDGET
FUND 01 - GENERAL FUND

210 - ANIMAL CONTROL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
	2011	2012	2013	2014	2014	2015	2014 FORECAST		2014 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	59,981	56,303	52,080	64,854	57,214	53,970	(3,244)	-5.67%	(10,885)	-16.78%
3011 EDUCATION INCENTIVE	1,290	1,128	990	1,290	916	1,290	374	40.81%	0	0.00%
3012 OVERTIME	126	796	453	4,800	3,286	4,800	1,514	46.06%	0	0.00%
3100 FICA TAXES	4,507	4,282	4,061	5,427	4,679	4,595	(84)	-1.80%	(833)	-15.34%
3110 RETIREMENT	12,864	11,718	10,569	11,106	9,903	8,620	(1,283)	-12.95%	(2,486)	-22.39%
3120 HOSPITALIZATION	7,955	7,083	7,208	7,301	4,459	7,930	3,471	77.85%	629	8.61%
3130 WORKERS COMPENSATION	936	851	1,034	1,272	1,164	1,636	472	40.59%	364	28.64%
3150 GIFT/APPRECIATION CERTIFICATES	96	96	95	100	95	100	5	5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	144	533	95	540	518	540	22	4.23%	0	0.00%
TOTAL PERSONNEL	87,899	82,790	76,586	96,691	82,233	83,480	1,247	1.52%	(13,211)	-13.66%
4010 OFFICE SUPPLIES	0	66	67	44	327	80	(247)	-75.57%	36	81.82%
4040 OIL & GAS	4,059	4,037	3,547	4,100	3,037	4,500	1,463	48.17%	400	9.76%
4150 SMALL TOOLS & EQUIPMENT	1,353	151	1,040	600	573	650	77	13.43%	50	8.33%
4160 ANIMAL FOOD & SUPPLIES	483	682	380	524	318	700	382	120.45%	176	33.59%
4400 MISC SUPPLIES	589	456	132	432	181	500	319	176.61%	68	15.74%
4401 VETERINARY SUPPLIES	361	118	0	232	79	400	321	409.26%	168	72.41%
TOTAL SUPPLIES	6,845	5,510	5,165	5,932	4,514	6,830	2,316	51.29%	898	15.14%
5110 MAINT-AUTOS/EQUIP	2,807	4,666	125	4,000	3,468	4,500	1,032	29.76%	500	12.50%
5170 MAINTENANCE - RADIOS	0	0	0	0	0	0	0	0.00%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	732	1,316	1,675	1,400	978	1,700	722	73.77%	300	21.43%
5300 TRAINING & CONFERENCE	43	68	20	200	972	1,100	128	13.12%	900	450.00%
5310 UNIFORMS & LAUNDRY	279	0	404	159	751	2,000	1,249	166.27%	1,841	1157.86%
5320 INSURANCE-AUTO	913	1,192	1,491	1,192	900	1,000	100	11.16%	(192)	-16.11%
5330 INSURANCE-MISC	0	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	3,091	3,766	3,085	2,765	783	1,000	217	27.79%	(1,765)	-63.83%
5410 UTILITIES	3,504	3,420	2,688	3,354	2,160	2,300	140	6.48%	(1,054)	-31.43%
5465 MISC EXPENDITURES	262	74	302	159	90	150	60	66.89%	(9)	-5.66%
TOTAL SERVICES	11,630	14,501	9,791	13,229	10,102	13,750	3,648	36.11%	521	3.94%
6010 AUTOS & TRUCKS	0	0	0	0	0	35,000	35,000	0.00%	35,000	0.00%
6050 BUILDINGS/RENOVATIONS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	35,000	35,000	0.00%	35,000	0.00%
TOTAL EXPENDITURES	106,374	102,801	91,542	115,852	96,849	139,060	42,211	43.58%	23,208	20.03%

PARKS & RECREATION**MISSION STATEMENT**

The purpose of the Parks & Recreation Department is to try and enhance the quality of life for the citizens of Seabrook through the beauty of the natural resources and quality leisure programs offered.

Accomplishments on Budget Year 2013-14 Objectives

- Carothers House Year 4 – Increased Bookings;
- Maintained and Mowed approximately 80 Acres of Parks;
- Maintained & Recapped 1/3 of Trail System w/ Decomposed Granite – *In Progress*;
- Maintained Public Parks Restrooms & Lock Daily;
- Beautification of City; - *Ongoing*;
- Trash Bash 2014;
- Events - Easter, Fourth of July, Tree lighting, Christmas with Santa, Kid Fish Tournament;
- Resurfaced Pool Slide;
- Re-plastered large pool;
- Completed Sandblast and Paint Pavilion at Meador Park Project;
- Upgraded chemical storage tank at pool;
- Dow Chemical tree grant;
- Jetties construction and Pine Gully restoration project;
- Lucky Trails Marathon 2014.

Goals for Budget Year 2014-15 Include:

- Beautification of City – *Ongoing*;
- Continue removal of Dead Trees from Parks;
- Maintain & Recap 1/3 of Trail System w/ Decomposed Granite;
- Maintain Public Parks Restrooms & Lock Daily;
- Maintain All City Parks – mow approximately 80 acres;
- Maintain All City Buildings;
- Maintain City Pool;
- Add baseball practice field at Meador Park;
- Add mile markers to trails;
- Trash Bash 2015;
- Events of 2015 – Easter, Fourth of July, Tree lighting, Christmas with Santa, Kid Fish
- Add 2 Gazebos at Pool;
- Lucky Trails Marathon 2015;
- Implement Parks & Wildlife grant / 1.1 miles of trail construction;
- Install Automated Door Openers at Restrooms.

CITY OF SEABROOK
2014-2015 BUDGET
FUND 01 - GENERAL FUND

400 - PARKS & RECREATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
				2014	2014	2015	2014 FORECAST		2014 BUDGET	
	2011	2012	2013	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	216,658	210,923	246,290	253,668	244,920	240,288	(4,632)	-1.89%	(13,380)	-5.27%
3011 EDUCATION INCENTIVE	900	900	900	900	796	900	104	13.04%	0	0.00%
3012 OVERTIME	7,216	8,064	9,117	9,000	9,000	9,000	0	0.00%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	35,304	38,145	46,685	52,820	39,574	52,820	13,246	33.47%	0	0.00%
3016 SALARIES-GATEKEEPERS	17,551	22,483	1,024	21,644	21,707	21,644	(63)	-0.29%	0	0.00%
3100 FICA TAXES	20,816	21,064	19,240	21,819	22,746	20,795	(1,951)	-8.58%	(1,024)	-4.69%
3110 RETIREMENT	46,053	42,667	45,619	39,910	39,704	35,990	(3,714)	-9.35%	(3,920)	-9.82%
3120 HOSPITALIZATION	38,467	42,890	51,142	49,774	57,536	55,333	(2,203)	-3.83%	5,559	11.17%
3130 WORKERS COMPENSATION	5,238	4,072	4,233	4,723	5,237	7,012	1,776	33.91%	2,290	48.48%
3150 GIFT/APPRECIATION CERTIFICATES	384	384	380	800	654	800	146	22.32%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	967	3,449	336	2,160	2,199	2,025	(174)	-7.92%	(135)	-6.25%
TOTAL PERSONNEL	389,553	395,041	424,967	457,218	444,073	446,608	2,535	0.57%	(10,610)	-2.32%
4010 OFFICE SUPPLIES	869	1,679	1,695	1,250	1,250	1,250	(0)	-0.01%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	16,935	18,918	17,411	19,000	19,558	19,000	(558)	-2.85%	0	0.00%
4090 POOL SUPPLIES	10,761	11,186	11,843	11,450	8,612	11,450	2,838	32.95%	0	0.00%
4095 NURSERY SUPPLIES	231	894	1,141	1,500	1,330	1,500	170	12.74%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	3,491	15,382	2,771	3,000	2,824	3,000	176	6.22%	0	0.00%
4400 MISC SUPPLIES	14,539	13,850	13,270	12,000	13,369	12,000	(1,369)	-10.24%	0	0.00%
TOTAL SUPPLIES	46,827	61,909	48,131	48,200	46,944	48,200	1,256	2.67%	0	0.00%
5020 DUES & SUBSCRIPTIONS	315	380	398	500	479	500	21	4.38%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	2,458	4,892	2,681	5,000	4,953	6,000	1,047	21.15%	1,000	20.00%
5110 MAINT-AUTOS/EQUIP	12,899	11,857	14,507	14,000	12,444	14,000	1,556	12.50%	0	0.00%
5160 MAINT-POOL & GROUNDS	15,841	3,693	4,970	5,000	5,772	5,000	(772)	-13.38%	0	0.00%
5165 MAINT-RECREATION EQUIP	966	2,452	3,050	3,000	3,104	3,000	(104)	-3.36%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	35,640	14,579	40,314	45,000	40,167	45,000	4,833	12.03%	0	0.00%
5275 ELECTRICAL SERVICES	711	338	1,482	2,400	2,035	2,400	365	17.95%	0	0.00%
5300 TRAINING & CONFERENCE	232	150	366	500	1,711	1,000	(711)	-41.56%	500	100.00%
5310 UNIFORMS & LAUNDRY	3,378	4,353	4,520	4,350	3,917	4,350	433	11.04%	0	0.00%
5320 INSURANCE-AUTO	5,437	5,544	5,014	5,000	4,750	5,000	250	5.26%	0	0.00%
5400 TELEPHONE	6,154	5,417	5,704	6,000	5,552	6,000	448	8.07%	0	0.00%
5410 UTILITIES	65,253	48,558	53,968	60,000	55,213	60,000	4,787	8.67%	0	0.00%
5464 EVENTS	5,649	5,447	8,752	10,000	8,774	10,000	1,226	13.97%	0	0.00%
5465 MISC EXPENDITURES	306	385	158	250	515	250	(265)	-51.47%	0	0.00%
5475 CONTINGENCY-COUNCIL APPROVED	0	6,477	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	155,238	114,522	145,884	161,000	149,387	162,500	13,113	8.78%	1,500	0.93%
6010 AUTOS & TRUCKS	16,899	0	0	0	0	30,000	30,000	0.00%	30,000	0.00%
6020 EQUIPMENT	0	0	20,500	0	0	20,000	20,000	0.00%	20,000	0.00%
6050 BUILDINGS/RENOVATIONS/FACILI	0	7,625	0	0	0	0	0	0.00%	0	0.00%
6052	0	0	0	0	14,503	0	(14,503)	-100.00%	0	0.00%
TOTAL CAPITAL OUTLAY	16,899	7,625	20,500	0	14,503	50,000	35,497	244.77%	50,000	0.00%
TOTAL EXPENDITURES	608,517	579,097	639,482	666,418	654,907	707,308	52,401	8.00%	40,890	6.14%

PUBLIC WORKS**Mission Statement**

To maintain the streets and drainage facilities within our corporate limits in a safe and cost effective manner and to respond to citizens complaints in a timely manner.

Accomplishments on Budget Year 2013-14 Objectives

- Plane leveled approx 4,000 sq. ft. of sidewalk;
- Replaced and repaired approximately 3,000 square feet of sidewalk;
- Repaired 1,560 sq. ft. of street failure throughout the city;
- Upgrade and replaced 140 Street Signs;
- 1,600 Hours of R.O.W. mowing;
- Crack sealed streets throughout the city and used approximately 75 gallons of seal material;
- Completed 960 LF of ditch re-cut;
- Storm Water Management Plan/MS4 implementation Year 6;
- Dead tree removal from within City ROW;
- Maintained MS4 Permit and Sent in Annual Report;
- Pine Gully Jetty Project;
- Waterfront Project Drainage and Street Raising;
- Continued aggressive mosquito control program - 500 hrs Adulticide;
- Seascape I, phase II Pavement Improvements.

Goals for Budget Year 2014-15 Include:

- Additional training for employees;
- Plane level 4,000 sq. ft. of sidewalk;
- Hester Gully Drainage Project;
- Seascape I, phase III Paving Improvement Project;
- Storm Water Management Plan/MS4 acceptance of 2nd permit;
- Upgrade & replace 150 signs throughout the city;
- Replace 3,000 square feet of sidewalk;
- Continue aggressive mosquito control program;
- Continue R.O.W. mowing;
- Clean ditches throughout City;
- Continue debris removal throughout City;
- Dead tree removal within City ROW;
- Estates on Mystic Village project;
- Towers Blvd project;
- TPWD trail extension project;
- Continue aggressive mosquito control program.

CITY OF SEABROOK
2014-2015 BUDGET
FUND 01 - GENERAL FUND

500-PUBLIC WORKS

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
				2014	2014	2015	2014 FORECAST		2014 BUDGET	
	2011	2012	2013	BUDGET	FORECAST	BUDGET	CHANGE	%CHANGE	CHANGE	%CHANGE
3010 SALARIES	413,950	397,875	431,393	423,763	424,109	399,093	(25,016)	-5.90%	(24,671)	-5.82%
3011 EDUCATION INCENTIVE	2,404	2,404	2,404	2,207	2,227	2,103	(124)	-5.58%	(104)	-4.70%
3012 OVERTIME	4,240	15,923	9,859	10,000	11,371	10,000	(1,371)	-12.06%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	2,040	2,070	2,040				
3100 FICA TAXES	31,542	31,042	33,065	33,508	32,597	31,613	(984)	-3.02%	(1,895)	-5.66%
3110 RETIREMENT	88,616	84,341	88,242	69,530	70,474	58,286	(12,188)	-17.29%	(11,244)	-16.17%
3120 HOSPITALIZATION	52,759	42,414	50,552	72,136	65,120	75,608	10,488	16.11%	3,472	4.81%
3130 WORKERS COMPENSATION	10,981	10,667	12,723	13,394	12,771	17,784	5,013	39.26%	4,390	32.77%
3150 GIFT/APPRECIATION CERTIFICATES	384	384	428	450	475	450	(25)	-5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	576	2,088	175	2,430	1,867	1,755	(112)	-6.00%	(675)	-27.78%
TOTAL PERSONNEL	605,452	587,136	628,840	629,458	623,080	598,732	(24,318)	-3.90%	(30,727)	-4.88%
4040 GAS & OIL/CITY SUPPLY	17,503	20,133	23,510	20,500	20,503	20,500	(3)	-0.01%	0	0.00%
4100 MOSQUITO CONTROL	412	14,942	5,394	20,000	20,000	20,000	1	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	996	3,728	2,401	2,000	5,624	2,000	(3,624)	-64.44%	0	0.00%
4400 MISC SUPPLIES	2,484	2,857	2,256	2,400	2,828	3,000	172	6.08%	600	25.00%
TOTAL SUPPLIES	21,396	41,661	33,561	44,900	48,954	45,500	(3,454)	-7.06%	600	1.34%
5020 DUES & SUBSCRIPTIONS	0	0	0	100	100	150	50	50.00%	50	50.00%
5030 RENTALS & SERVICE AGRMTS	1,070	1,331	791	1,000	1,882	2,000	118	6.27%	1,000	100.00%
5110 MAINT-AUTOS/EQUIP	15,243	14,671	14,435	13,500	20,873	13,500	(7,373)	-35.32%	0	0.00%
5140 MAINT-STREETS	14,455	9,960	12,611	11,000	10,969	11,000	31	0.28%	0	0.00%
5145 MAINT-DRAINAGE	4,138	3,506	3,106	4,000	3,832	4,000	168	4.37%	0	0.00%
5150 MAINT-STREET SIGNS	4,572	7,107	6,325	4,000	4,378	4,500	122	2.78%	500	12.50%
5180 MAINT-BLDGS & GROUNDS	1,262	1,178	1,163	2,400	1,708	2,400	692	40.48%	0	0.00%
5215 PROF FEES-ENGINEERING	0	29,977	37,780	0	49,613	0	(49,613)	-100.00%	0	0.00%
5246 STORM WTR MGT	5,305	6,635	6,635	7,000	7,000	7,000	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	478	171	50	500	466	500	34	7.30%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,562	2,387	3,499	2,750	2,705	2,700	(5)	-0.20%	(50)	-1.82%
5320 INSURANCE-AUTO	7,933	6,803	7,937	6,800	7,745	7,800	55	0.71%	1,000	14.71%
5400 TELEPHONE	779	1,268	1,067	1,270	2,000	1,350	(650)	-32.49%	80	6.30%
5410 UTILITIES	4,142	4,027	4,063	4,340	4,613	4,340	(273)	-5.91%	0	0.00%
5411 UTILITIES - STREET LIGHTS	179,961	177,669	183,350	180,000	178,467	185,000	6,533	3.66%	5,000	2.78%
5465 MISC EXPENDITURES	344	52	172	160	140	100	(40)	-28.37%	(60)	-37.50%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	242,243	266,742	282,983	238,820	296,491	246,340	(50,151)	-16.91%	7,520	3.15%
6020 EQUIPMENT	0	0	12,008	0	0	0	0	0.00%	0	0.00%
6065 VARIOUS STREET PROJECTS	106,558	214,585	203,202	561,448	553,469	0	(553,469)	-100.00%	(561,448)	-100.00%
TOTAL CAPITAL OUTLAY	106,558	214,585	215,210	561,448	553,469	0	(553,469)	-100.00%	(561,448)	-100.00%
TOTAL EXPENDITURES	975,649	1,110,125	1,160,594	1,474,626	1,521,994	890,572	(631,422)	-41.49%	(584,055)	-39.61%

COMMUNITY DEVELOPMENT

MISSION STATEMENT

The Community Development Department will assist the public with regard to all development related matters in order to uphold applicable ordinances and protect the health, safety and welfare of the residents of Seabrook, Texas.

Accomplishments on Budget Year 2013-14 Objectives:

- Continue to update the Zoning Code: *Staff facilitated a number of changes to the zoning code, including the development of regulations related to the city's sign ordinance, and land use matrix. Additionally, several rezonings took place to conform the zoning map to the Master Plan.*
- Facilitate quality development in coordination with the City Manager and Economic Development Director: *Staff has continued to work closely with the City Manager and Economic Development Director to facilitate development and focus on the recruitment of desirable business and industry for Seabrook. Changes to the zoning regulations have been made to facilitate the development process.*
- Continue with the effective abatement of nuisances through the Code Enforcement Program: *The department has had a very active year. Code Enforcement has had delivered over 375 Notices of Violation, receiving compliance in 150 of those cases. The Code Enforcement program continues to average approximately two hundred codes violations on its log at any given time.*
- Issued 20 new home permits.
- Issued 6 new commercial building permits: *Which include the Sports Shed, Tower at Seabrook Apartments, Gulf Winds International, Tires by Design, Tookie's Seafood Restaurant, and a new seafood market to be located on Waterfront Drive.*

Goals for budget year 2014-15 include:

- Continue to update the zoning code;
- Create a brochure to better inform citizens and contractors about permit requirements along with inspection procedures;
- Implement procedures for converting building files to digital format;
- Review and update all nuisance related codes;
- Create procedures for Code Enforcement to proceed with substandard structure enforcement;
- Obtain additional certifications for inspection staff;
- Review and update the City's Subdivision Regulations;
- Facilitate quality development in coordination with the City Manager and Economic Development Director; and
- Continue with the effective abatement of nuisances through the Code Enforcement program.

CITY OF SEABROOK
2014-2015 BUDGET
FUND 01 - GENERAL FUND

600 - COMMUNITY DEVELOPMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
	2011	2012	2013	2014	2014	2015	2014 FORECAST		2014 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	307,665	262,005	252,966	267,584	274,740	281,496	6,756	2.46%	13,912	5.20%
3011 EDUCATION INCENTIVE	5,412	5,701	5,701	5,701	5,493	7,800	2,308	42.01%	2,100	36.84%
3012 OVERTIME	786	1,610	1,278	1,500	1,584	1,500	(84)	-5.32%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	0	2,908	3,600	692	23.81%	3,600	0.00%
3015 CONTRACT LABOR	14,648	14,630	14,560	15,500	15,780	15,500	(280)	-1.77%	0	0.00%
3100 FICA TAXES	22,776	19,696	18,951	21,021	20,996	22,521	1,526	7.27%	1,500	7.14%
3110 RETIREMENT	65,728	54,378	51,374	43,654	45,553	41,439	(4,114)	-9.03%	(2,215)	-5.07%
3120 HOSPITALIZATION	47,385	39,103	39,530	46,679	44,706	54,630	9,923	22.20%	7,950	17.03%
3130 WORKERS COMPENSATION	896	720	903	1,052	997	756	(240)	-24.12%	(296)	-28.11%
3150 GIFT/APPRECIATION CERTIFICATES	240	288	238	250	238	250	13	5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	410	1,305	45	1,350	1,035	1,350	315	30.43%	0	0.00%
TOTAL PERSONNEL	465,947	399,436	385,545	404,290	414,028	430,843	16,814	4.06%	26,552	6.57%
4010 OFFICE SUPPLIES	975	816	2,501	2,500	2,377	3,660	1,283	53.97%	1,160	46.40%
4011 POSTAGE	466	3,584	5,042	4,900	4,852	5,530	678	13.97%	630	12.86%
4040 GAS & OIL/CITY SUPPLY	2,844	3,035	2,718	3,200	2,528	3,200	672	26.59%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	400	822	2,609	425	311	425	114	36.70%	0	0.00%
TOTAL SUPPLIES	4,685	8,257	12,870	11,025	10,068	12,815	2,747	27.28%	1,790	16.24%
5020 DUES & SUBSCRIPTIONS	2,050	1,894	1,393	1,305	1,325	1,305	(20)	-1.51%	0	0.00%
5025 BANK FEES	1,112	602	1,245	800	995	800	(195)	-19.64%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	5,649	5,748	3,983	4,900	4,847	4,900	53	1.10%	0	0.00%
5110 MAINT-AUTOS/EQUIP	1,172	660	2,581	1,300	1,010	1,300	290	28.70%	0	0.00%
5240 CONTRACT SERV-MOW/DEMO	13,608	3,406	5,253	5,500	4,918	15,500	10,582	215.18%	10,000	181.82%
5300 TRAINING & CONFERENCE	6,071	3,359	6,010	6,000	6,349	6,000	(349)	-5.50%	0	0.00%
5310 UNIFORMS & LAUNDRY	212	400	361	400	314	400	87	27.59%	0	0.00%
5320 INSURANCE-AUTO	983	1,774	1,090	1,200	1,084	1,200	116	10.71%	0	0.00%
5400 TELEPHONE	3,210	2,376	1,685	1,500	1,382	1,500	118	8.57%	0	0.00%
5465 MISC EXPENDITURES	1,765	1,202	371	700	483	700	217	45.04%	0	0.00%
TOTAL SERVICES	36,431	21,420	23,971	23,605	22,706	33,605	10,899	48.00%	10,000	42.36%
6010 AUTOS & TRUCKS	0	0	18,702	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	18,702	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	507,064	429,113	441,088	438,920	446,802	477,263	30,460	6.82%	38,342	8.74%

MUNICIPAL COURT

MISSION STATEMENT

To provide the citizens of the city of Seabrook, city leaders, judges, law enforcement, legal professionals and customers with quality customer service that is effective, efficient and delivered in a professional environment. Providing quality services, thereby earning and maintaining the public's respect, confidence, and satisfaction.

Accomplishments on Budget Year 2013-14 Objectives

- Developed and started a new and updated policy and procedure manual for the Municipal Court.
- Established each employee's work flow to assure effective time management.
- Implemented cross training to each court clerk to handle each other's duties when absent.
- Discontinued the current collection agency contract, so we may begin our process to obtain an agency that will accurately and effectively pursue collections.
- Implemented additional collection processes.
- Completed The 2013 Warrant Project.
- Implemented changes to the process of money received by Police Department for court cases to assure accuracy of financial records.
- Updating all fines and fees as mandated by State Law and advised by the Judge.
- Utilized the imaging system to provide a orderly, well kept environment with all documents scanned, including warrants, trials, citations, financial records, and all filings with the court.
- Improved the case flow for Pretrial, Bench and Jury trials with no existing back log.
- Moved all dockets to Monday morning, to be practical and effective with our yearly budget.
- Provided excellent customer service from the office and courtroom.
- Attended the Tyler Connect Conference for additional training on the INCODE software.
- Court Administrator and Asst. Court Administrator continue to maintain Level II certifications.
- Court Administrator, Jessica Ancira, received the Distinguished Service Award from The Texas Court Clerk's Association, in recognition of outstanding service and dedication.
- Deputy Court Clerk, Tricia McCulloch, received her Level I certification.

Goals for Budget Year 2014-15 Include:

- Continue review and revision to all court policies, processes, procedures and documents to stay up to date with all changes.
- Continue to educate and provide training to all clerks on processes, customer service, and professionalism.
- Obtain a new collection agency to accurately and effectively pursue collections.
- Utilize the TOPS program so a signature pad can be used to minimize duplicate paper copies.
- Continue to provide excellent customer service in the courtroom and office.
- For all clerks to at least be a level I certification.
- Court Administrator to start the extensive process to obtain her level III certification.
- Continue updating all fines for all offenses with the Judge.
- Inquire on ways to update security in office and courtroom.
- To function at the highest level of excellent customer service, efficiency, time management and technology this Municipal Court has encountered.

**CITY OF SEABROOK
2014-2015 BUDGET
FUND 01 - GENERAL FUND
700 - MUNICIPAL COURT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2015 BUDGET VS	
	2011	2012	2013	2014	2014	2015	2014 FORECAST		2014 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	149,618	165,774	166,985	178,310	178,195	178,972	777	0.44%	662	0.37%
3011 EDUCATION INCENTIVE	1,182	1,500	2,169	2,999	2,688	2,999	311	11.56%	0	0.00%
3012 OVERTIME	12,938	2,189	3,832	3,000	2,971	3,000	29	0.97%	0	0.00%
3015 CONTRACT LABOR	455	650	225	2,000	825	2,000	1,175	142.42%	0	0.00%
3100 FICA TAXES	12,291	16,477	22,893	24,840	22,050	24,126	2,076	9.41%	(714)	-2.88%
3110 RETIREMENT	33,237	28,605	33,903	29,307	29,279	26,594	(2,685)	-9.17%	(2,713)	-9.26%
3120 HOSPITALIZATION	18,447	26,171	31,717	36,394	34,932	39,930	4,998	14.31%	3,535	9.71%
3130 WORKERS COMPENSATION	206	252	337	370	348	481	132	38.00%	111	29.86%
3150 GIFT/APPRECIATION CERTIFICATES	240	240	143	250	380	250	(130)	-34.21%	0	0.00%
3310 JUDGES & PROSECUTOR FEES	72,398	137,761	137,670	130,400	110,738	130,400	19,663	17.76%	0	0.00%
3350 UNEMPLOYEMENT BENEFITS	412	2,095	63	1,215	1,622	1,215	(407)	-26.08%	0	0.00%
TOTAL PERSONNEL	278,518	381,712	399,937	409,086	384,029	409,967	25,938	6.75%	880	0.22%
4010 OFFICE SUPPLIES	6,818	1,621	1,200	2,000	1,605	2,000	395	24.63%	0	0.00%
4011 POSTAGE	0	32	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,370	4,547	273	1,000	657	1,000	343	52.21%	0	0.00%
TOTAL SUPPLIES	8,188	6,200	1,473	3,000	2,262	3,000	738	32.64%	0	0.00%
5020 DUES & SUBSCRIPTIONS	569	745	600	662	560	660	100	17.86%	(2)	-0.30%
5025 BANK FEES	13,867	9,351	5,321	10,000	6,547	10,000	3,453	52.73%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	9,386	8,307	5,612	8,400	7,470	8,400	930	12.44%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5200 PROF FEES - ACCOUNTING	8,720	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	5,337	3,204	4,346	4,500	5,119	4,500	(619)	-12.10%	0	0.00%
5400 TELEPHONE	978	622	511	900	769	1,150	381	49.55%	250	27.78%
5431 WARRANT INFORMATION SERV	3,544	3,386	3,111	3,378	3,161	3,350	189	5.98%	(28)	-0.82%
5465 MISC EXPENDITURES	52	23	12	66	66	50	(16)	-24.24%	(16)	-24.24%
TOTAL SERVICES	65,358	25,637	19,514	27,906	23,693	28,110	4,417	18.64%	204	0.73%
TOTAL EXPENDITURES	352,063	413,550	420,924	439,992	409,984	441,077	31,093	7.58%	1,085	0.25%

CITY OF SEABROOK
2014-2015 BUDGET
FUND 01 - GENERAL FUND

107- NON-DEPARTMENTAL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
	2011	2012	2013	2014 BUDGET	2014 FORECAST	2015 BUDGET	2014 FORECAST	%CHANGE	2014 BUDGET	%CHANGE
3145 DRUG TESTING	4,656	5,630	2,163	4,881	3,757	4,881	1,124	29.91%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	2,040	2,225	2,225	2,150	2,360	2,150	(210)	-8.89%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	0.00%	0	0.00%
3900 MERIT AWARDS	3,439	7,650	6,709	7,000	5,411	7,000	1,589	29.36%	0	0.00%
TOTAL PERSONNEL	10,135	15,505	11,085	14,031	11,529	14,031	2,502	21.71%	0	0.00%
4010 OFFICE SUPPLIES	26,681	21,414	22,509	29,300	22,641	28,000	5,359	23.67%	(1,300)	-4.44%
4011 POSTAGE	13,208	6,993	4,460	7,300	5,938	7,300	1,362	22.94%	0	0.00%
4050 BULK PETROLEUM PURCHASES	0	0	0	0	7,671	0	(7,671)	-100.00%	0	0.00%
4150 SMALL EQUIPMENT	22,465	29,069	8,038	5,000	9,270	7,200	(2,070)	-22.33%	2,200	44.00%
TOTAL SUPPLIES	62,353	57,476	35,007	41,600	45,521	42,500	(3,021)	-6.64%	900	2.16%
5010 ADVERTISING	15,764	9,220	11,704	18,000	11,553	18,000	6,447	55.80%	0	0.00%
5020 DUES & SUBSCRIPTIONS	8,505	9,830	7,615	10,159	9,644	10,600	956	9.91%	441	4.34%
5025 BANK FEES	16,258	13,761	11,870	14,000	13,259	14,000	741	5.59%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	64,763	83,143	91,716	57,388	73,880	79,269	5,389	7.29%	21,881	38.13%
5040 IT CONSULTING/SERVICE	0	0	0	0	0	0	0	0.00%	0	0.00%
5041 IT HARDWARE	0	0	0	0	0	0	0	0.00%	0	0.00%
5042 IT SOFTWARE	0	0	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	400	0	65	0	0	0	0	0.00%	0	0.00%
5175 JANITORIAL SERVICES	11,714	12,099	11,667	12,500	12,081	13,000	919	7.61%	500	4.00%
5180 MAINT-BLDGS & GROUNDS	38,929	39,362	39,932	46,450	44,963	46,450	1,487	3.31%	0	0.00%
5190 CODIFICATION	7,003	7,153	2,522	5,500	5,912	5,500	(412)	-6.97%	0	0.00%
5205 PROF FEES - APPRAISAL	0	0	6,431	0	0	0	0	0.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	0	0	0	0	0	0	0	0.00%	0	0.00%
5212 PROF FEES - ARCHITECTURAL	0	4,448	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	42,453	49,807	45,177	65,000	52,068	70,508	18,440	35.42%	5,508	8.47%
5220 PROF FEES - LEGAL	192,627	104,024	122,033	105,000	157,008	190,570	33,562	21.38%	85,570	81.50%
5222 PROF FEES - TAX COLLECTION	8,393	8,249	8,183	8,400	8,349	8,400	51	0.61%	0	0.00%
5225 CONSULTANT/FIRE	0	0	0	0	0	0	0	0.00%	0	0.00%
5227 PROF FEES - CONSULTING	0	22	0	0	2,200	0	(2,200)	-100.00%	0	0.00%
5229 PROF FEES - GRANT WRITING	0	0	0	0	0	0	0	0.00%	0	0.00%
5230 CONTRACT-AMBULANCE SERV	175,154	211,882	214,147	214,147	214,148	214,147	(1)	0.00%	0	0.00%
5235 CONTRACT-FIRE DEPT	685,366	706,896	830,671	830,672	830,671	862,316	31,645	3.81%	31,644	3.81%
5293 CRIME STOPPERS	0	0	0	0	0	0	0	0.00%	0	0.00%
5295 SAFETY COMMITTEE	4,976	4,021	5,075	4,800	4,536	4,965	429	9.45%	165	3.44%
5300 TRAINING & CONFERENCE	0	40	170	0	0	0	0	0.00%	0	0.00%
5330 INSURANCE-MISC	130,389	125,247	110,168	124,000	132,751	133,000	249	0.19%	9,000	7.26%
5331 INSURANCE REIMB	0	0	(15,493)	0	(8,431)	0	8,431	-100.00%	0	0.00%
5400 TELEPHONE	7,864	8,801	8,168	8,500	8,571	8,500	(71)	-0.83%	0	0.00%
5410 UTILITIES	64,468	55,992	52,966	60,000	52,472	57,000	4,528	8.63%	(3,000)	-5.00%
5445 CENTRAL APPRAISAL FEE	44,526	44,657	44,119	46,000	45,092	46,600	1,508	3.34%	600	1.30%
5465 MISC EXPENDITURES	3,404	8,705	4,383	5,800	6,459	6,742	283	4.39%	942	16.24%
5466 FIRE STATION EXPENSE	8,124	0	0	0	1,733	0	(1,733)	-100.00%	0	0.00%
TOTAL SERVICES	1,531,080	1,507,362	1,613,290	1,636,316	1,678,920	1,789,567	110,647	6.59%	153,251	9.37%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6050 FACILITIES	186,525	1,544	0	0	0	0	0	0.00%	0	0.00%
6051 ENERGY EFFICIENT LIGHTING	53,914	0	0	0	0	0	0	0.00%	0	0.00%
6300 TRANSFER OUT OF GF	(50,000)	300,000	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	190,439	301,544	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	1,794,008	1,881,887	1,659,383	1,691,947	1,735,969	1,846,098	110,129	6.34%	154,151	9.11%

ENTERPRISE FUND

ENTERPRISE FUND

Fund Description

The Enterprise Fund accounts for operations which are intended to be self-supporting through user charges. The fund is operated in a manner similar to private enterprise wherein fees are charged directly for services sold or rendered in an amount equal to or exceeding the expense of same. There is no tax support for this fund.

Fund Narrative

The purpose of the fund is to provide the citizens and businesses of the City with the following services: 1) Water; 2) Sewer/Wastewater; and 3) Sanitation and Recycling. The fund is divided into four departments. The water, sewer/wastewater and sanitation (which includes recycling) departments all reflect both revenues and expenses associated with providing services. The billing and collections department accounts for the cost of billing and collecting fees for the Enterprise Fund and it has no revenues.

The combined revenues are projected to increase from the 2013/14 budget by approximately 3.25%. This is a 1.89% increase from the actual 2012/13 revenues. Enterprise Fund expenses are expected to increase approximately 1.1% due to increased personnel costs.

The Enterprise Fund has no administrative staff other than the Billing and Collections department. Because of this, all support such as legal services, dispatch, personnel, accounting and purchasing are provided by General Fund resources. A pro-rated amount based on services provided is included in the expense budgets of the water, sewer/wastewater and sanitation departments. Franchise fees which are collected from the City’s solid waste contractor are being transferred to the general fund to be used to repair and maintain city streets.

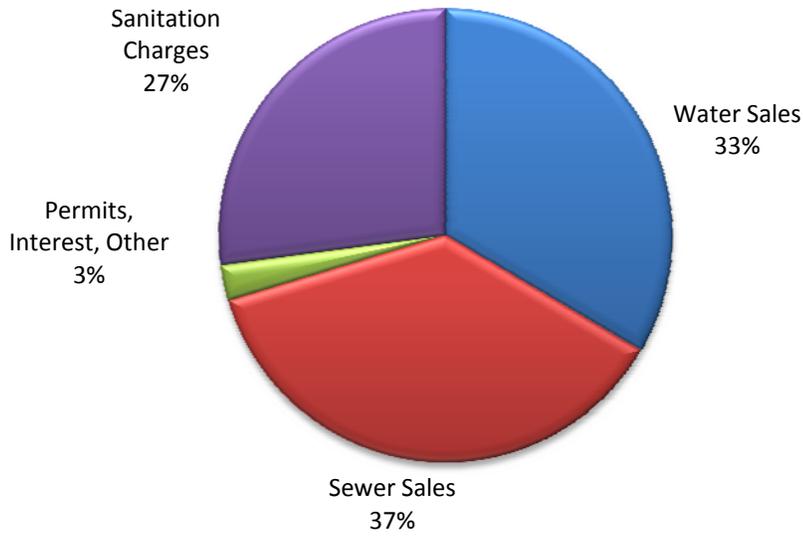
BUDGET REVENUES

Water Sales	\$2,114,000
Sewer Services	2,418,000
Sanitation Charges	1,688,500
Interest	3,426
Permits & Fees	17,000
Other revenue	<u>140,500</u>
	\$6,381,426

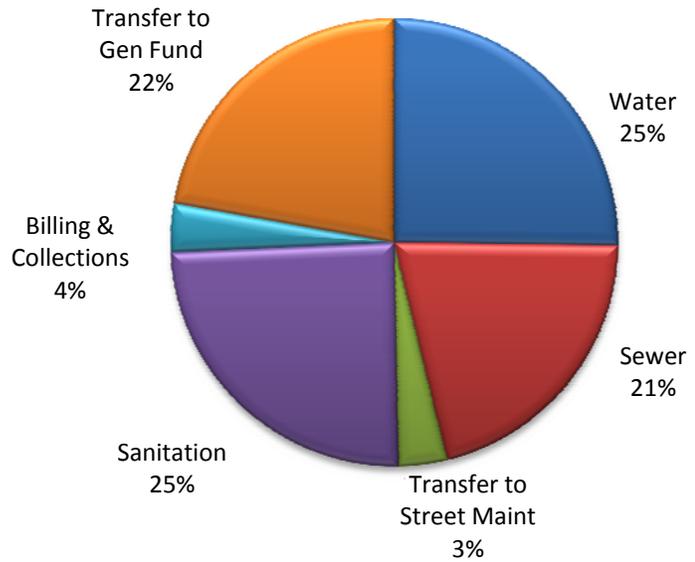
BUDGET EXPENSES

Water Dept.	\$1,618,303
Sewer Dept.	1,394,367
Sanitation Dept.	1,559,000
Billing & Collections	223,735
Transf for Street Maint.	220,500
Transf to General Fund	<u>1,351,244</u>
	\$6,367,149

2014/15 Budgeted Revenues



2014/15 Budget Expenses



**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
ENTERPRISE FUND**

ENTERPRISE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
BASE REVENUES										
WATER SALES	2,463,810	2,160,042	2,176,664	2,114,000	2,039,454	2,204,000	2,248,080	2,264,568	2,281,157	2,297,877
SEWER SERVICE CHARGE	2,586,695	2,386,671	2,433,248	2,418,000	2,371,879	2,433,000	2,676,300	2,636,569	2,597,429	2,568,869
SANITATION SERVICE CHARGE	1,625,900	1,633,410	1,703,148	1,688,500	1,785,720	1,785,250	1,828,992	1,873,805	1,919,717	1,966,753
PERMITS & FEES	16,390	18,656	12,527	17,000	10,413	17,000	17,158	17,318	17,479	17,642
INTEREST INCOME	4,195	3,953	3,070	3,427	974	3,201	3,011	2,833	2,665	2,507
INTERGOV-DISASTER-FEMA	0	0	0	0	0	0	0	0	0	0
OTHER REVENUE	146,494	133,537	139,296	140,500	144,963	146,500	146,502	146,503	146,505	146,506
TOTAL REVENUES	6,833,384	6,326,268	6,466,942	6,381,427	6,353,401	6,588,951	6,920,043	6,941,587	6,964,951	6,990,155
BASE EXPENSES										
PERSONNEL SERVICES	1,069,136	935,614	1,037,105	1,129,513	1,141,196	1,145,867	1,169,325	1,193,263	1,217,692	1,242,620
MATERIALS & SUPPLIES	49,019	61,951	56,858	65,100	61,689	64,300	69,311	74,713	80,535	86,812
SERVICES	2,669,401	2,590,269	2,945,223	2,819,930	2,846,636	2,856,345	2,906,354	2,957,239	3,009,014	3,061,696
CAPITAL OUTLAY DEBT PMTS	602,628	625,848	1,320,382	1,098,361	1,094,668	478,894	435,964	436,106	435,824	435,533
INFRASTRUCTURE MAINTENANCE	132,356	95,727	118,130	287,500	991,304	350,000	300,000	300,000	300,000	300,000
HURRICANE IKE	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	4,512,540	4,309,409	5,477,699	5,400,404	6,135,493	4,895,406	4,880,954	4,961,321	5,043,065	5,126,661
NET REVENUES	2,320,844	2,016,859	989,244	981,023	217,908	1,693,545	2,039,089	1,980,266	1,921,886	1,863,494
FUND BALANCE										
BEG WORKING CAPITAL	2,960,139	3,734,825	3,550,980	2,861,802	2,861,802	1,507,966	1,510,870	1,758,363	1,879,621	1,872,495
NET REVENUES	2,320,844	2,016,859	989,244	981,023	217,908	1,693,545	2,039,089	1,980,266	1,921,886	1,863,494
PROJ RESERVE TRF	0	0	0	0	0	0	0	0	0	0
GENERAL FUND TRF	(1,361,492)	(1,422,652)	(1,454,923)	(1,351,244)	(1,351,244)	(1,458,892)	(1,517,247)	(1,577,937)	(1,641,055)	(1,706,697)
GEN FUND TRF-FRANCHISE FEES	(158,381)	(205,895)	(213,750)	(220,500)	(220,500)	(231,750)	(274,349)	(281,071)	(287,957)	(295,013)
TRANSFER TO IT FUND	(50,000)	0	0	0	0	0	0	0	0	0
TRANSFER TO BUDGET STABIL	0	(500,000)	0	0	0	0	0	0	0	0
CAFR - ADJ TO WORKING CAP	23,715	(72,157)	(9,749)	0	0	0	0	0	0	0
ENDING WORKING CAPITAL	3,734,825	3,550,980	2,861,802	2,271,081	1,507,966	1,510,870	1,758,363	1,879,621	1,872,495	1,734,279
Difference	774,686	(183,845)	(689,178)	(590,721)	(1,353,836)	2,904	247,493	121,258	(7,126)	(138,216)
15% TOTAL EXPENSES	676,881	646,411	821,655	810,061	920,324	734,311	732,143	744,198	756,460	768,999
% OF EXPENDITURES	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
EXCESS WORKING CAPITAL	3,057,944	2,904,569	2,040,147	1,461,020	587,642	776,559	1,026,220	1,135,423	1,116,035	965,280
% OF EXPENDITURES	67.77%	67.40%	37.24%	27.05%	9.58%	15.86%	21.02%	22.89%	22.13%	18.83%

CITY OF SEABROOK
2014-2015 BUDGET: ENTERPRISE FUND

REVENUES

BY DEPARTMENT	FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
	2011	2012	2013	2014	2014	2015	2014 FORECAST		2014 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
902- WATER										
8510 WATER SERVICE	2,266,529	1,994,297	2,022,627	1,975,000	1,906,838	2,065,000	158,162	8.29%	90,000	4.56%
8512 EL LAGO WATER DISTRICT	134,565	101,842	112,938	105,000	99,226	105,000	5,774	5.82%	0	0.00%
8540 WATER TAP FEES	24,300	31,739	19,673	14,000	14,130	14,000	(130)	-0.92%	0	0.00%
8550 PENALTIES, UTILITIES	28,415	22,164	20,415	20,000	19,260	20,000	740	3.84%	0	0.00%
8640 LICENSE AND PERMITS	16,390	18,656	12,527	17,000	10,413	17,000	6,588	63.27%	0	0.00%
9510 INTEREST EARNINGS	2,097	1,977	1,535	1,523	466	1,538	1,072	230.08%	15	0.98%
9520 OTHER REVENUES	30,143	25,318	21,336	22,000	20,323	22,000	1,677	8.25%	0	0.00%
TOTAL WATER REVENUES	2,502,439	2,195,992	2,211,051	2,154,523	2,070,656	2,244,538	173,882	8.40%	90,015	4.18%
912-SEWER										
8520 SEWER SERVICE	2,524,676	2,347,623	2,397,390	2,380,000	2,335,589	2,395,000	59,411	2.54%	15,000	0.63%
8521 SEWER SERVICE, PASADENA	29,815	12,975	11,772	12,000	11,699	12,000	301	2.57%	0	0.00%
8550 PENALTIES, UTILITIES	32,104	26,073	24,086	26,000	24,590	26,000	1,410	5.73%	0	0.00%
9510 INTEREST EARNINGS	1,716	1,615	1,256	1,523	420	1,538	1,118	266.58%	15	0.98%
9520 OTHER REVENUES	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SEWER REVENUES	2,588,312	2,388,287	2,434,505	2,419,523	2,372,298	2,434,538	1,118	0.05%	15,015	0.62%
922-SANITATION										
7210 FRANCHISE FEES	216,751	201,578	219,506	220,500	230,345	231,750	1,405	0.61%	11,250	5.10%
8515 COMMERCIAL REFUSE SERVICE	643,044	647,886	673,724	670,000	700,161	700,000	(161)	-0.02%	30,000	4.48%
8530 RESIDENTIAL REFUSE SERVICE	756,415	775,343	801,914	790,000	846,144	845,000	(1,144)	-0.14%	55,000	6.96%
8550 PENALTIES, UTILITIES	9,691	8,603	8,004	8,000	9,069	8,500	(569)	-6.28%	500	6.25%
8635 SALE OF COMMODITIES	0	0	0	0	0	0	0	0.00%	0	0.00%
9510 INTEREST EARNINGS	381	361	279	381	88	125	37	41.72%	(256)	-67.19%
9525 SALE OF PLASTIC BAGS	750	710	890	900	748	900	152	20.34%	0	0.00%
9535 SANITATION BILLING FEES	115,600	107,508	117,070	117,600	123,891	123,600	(291)	-0.24%	6,000	5.10%
TOTAL SANITATION REVENUES	1,742,632	1,741,989	1,821,387	1,807,381	1,910,447	1,909,875	(572)	-0.03%	102,494	5.67%
910-KE										
8251 INTERGOV-DISASTER-FEMA	(90,658)	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL ENTERPRISE FUND REVENUES	6,742,725	6,326,268	6,466,942	6,381,427	6,353,401	6,588,951	174,429	2.75%	207,524	3.25%

WATER DEPARTMENT**Mission Statement**

To provide clean, safe, drinking water to ensure the health and welfare of our citizens while complying with all environmental laws and regulations in order to maintain a superior water system.

Accomplishments on Budget Year 2013-14 Objectives

- Completed TWDB Water Audit;
- Completed major repairs to well # 2;
- Certified all city-owned backflow preventers;
- Maintained Superior water certificate;
- Replaced 70 water meters - (It is important to keep up with meter replacements so revenues are kept up and everyone is paying equally);
- Performed well production test on all wells;
- Painted approximately 30 fire hydrants;
- Flow tested and calibrated all commercial water meters;
- Completed tank inspections – both elevated and ground storage;
- Completed phase I of water valve survey;
- Completed flow test on all hydrants;
- Completed Consumer Confidence Report - 2013 (CCR);
- Implement water well generator grant project;
- Updated Water Conservation / Drought Contingency Plan;
- Completed Waterfront water line project;
- Seascape I, phase II Water Line Improvements.

Goals for Budget Year 2014-15 Include:

- Continue replacing water meters that are over 10 years old;
- Maintain superior water certification;
- Flow test all fire hydrants;
- Perform well production tests on all wells;
- Flow test and calibrate all commercial water meters;
- Paint additional 50 fire hydrants;
- Consumer Confidence Reports – 2014(CCR);
- Water Rate Study
- Additional GIS mapping
- Perform RED Lead / Copper testing;
- Complete phase II of water valve survey;
- Estates on Mystic Village project;
- Towers Blvd project;
- Seascape I, phase III Water Line Improvements.
- Inspection of elevated and ground storage tanks;
- Start developing a backflow prevention program;

CITY OF SEABROOK
2014-2015 BUDGET
FUND 20 - ENTERPRISE FUND

902-WATER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
				2014	2014	2015	2014 FORECAST		2014 BUDGET	
	2011	2012	2013	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	326,149	311,096	320,977	359,826	370,724	368,437	(2,287)	-0.62%	8,610	2.39%
3011 EDUCATION INCENTIVE	5,593	5,728	5,770	5,679	5,874	5,718	(156)	-2.66%	39	0.69%
3012 OVERTIME	12,961	10,548	10,758	17,000	16,103	17,000	897	5.57%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	1,980	2,023	1,980	(43)	-2.11%	0	0.00%
3100 FICA TAXES	25,384	20,130	24,295	29,413	28,876	30,075	1,199	4.15%	662	2.25%
3110 RETIREMENT	72,711	55,673	67,121	60,774	63,501	55,521	(7,980)	-12.57%	(5,253)	-8.64%
3120 HOSPITALIZATION	46,924	48,543	56,264	63,323	61,785	66,653	4,868	7.88%	3,330	5.26%
3125 ACCRUED VACATION EXPENSE	1,006	(48,520)	773	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	5,944	5,221	6,536	8,900	6,991	11,076	4,084	58.42%	2,176	24.45%
3150 GIFT/APPR CERTIFICATES	384	384	380	500	380	500	120	31.58%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	548	2,088	72	2,462	1,863	2,462	599	32.17%	0	0.00%
3810 OT REIMBURSEMENT	(550)	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	497,604	410,891	492,946	549,857	558,120	559,421	1,301	0.23%	9,564	1.74%
4040 GAS & OIL/CITY SUPPLY	13,826	16,202	13,900	16,500	14,852	16,500	1,648	11.10%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	927	2,628	2,030	2,100	1,861	2,100	239	12.86%	0	0.00%
4400 MISC SUPPLIES	2,151	2,275	1,719	2,300	2,559	2,300	(259)	-10.11%	0	0.00%
TOTAL SUPPLIES	16,904	21,105	17,649	20,900	19,271	20,900	1,629	8.45%	0	0.00%
6020 DUES & SUBSCRIPTIONS	865	865	790	940	940	940	0	0.00%	0	0.00%
6030 RENTALS & SERVICE AGRMTS	4,736	7,277	14,506	9,700	7,160	10,700	3,540	49.45%	1,000	10.31%
6110 MAINT-AUTOS/EQUIP	8,638	4,000	7,817	8,000	6,888	8,000	1,112	16.15%	0	0.00%
6130 MAINT-WATER SYSTEM MINOR	45,933	45,045	126,228	44,000	41,001	51,500	10,499	25.61%	7,500	17.05%
6180 MAINT-BLDGS & GROUNDS	541	12,267	4,150	4,000	14,408	4,000	(10,408)	-72.24%	0	0.00%
6205 PROF FEES- APPRAISALS	0	0	6,431	0	0	0	0	0.00%	0	0.00%
6215 PROF FEES - ENGINEERING	1,000	36,513	4,914	8,000	7,220	8,000	780	10.80%	0	0.00%
6216 PROF FEES - METER READING	23,542	30,583	37,906	41,000	37,182	42,500	5,318	14.30%	1,500	3.66%
6227 PROF FEES - CONSULTING	0	0	0	35,500	37,250	37,250	(37,250)	-100.00%	(35,500)	-100.00%
6275 ELECTRICAL SERVICES	972	99	0	1,000	994	1,000	6	0.60%	0	0.00%
6280 CHEMICAL SUPPLIES	8,741	7,855	8,640	8,100	7,703	8,100	397	5.16%	0	0.00%
6285 LABORATORY FEES	5,647	7,251	2,707	8,000	6,454	8,000	1,546	23.95%	0	0.00%
6290 PERMIT FEES	12,713	13,733	13,913	14,000	14,000	14,500	500	3.57%	500	3.57%
6300 TRAINING & CONFERENCE	2,855	2,646	2,938	4,800	4,169	4,800	631	15.13%	0	0.00%
6310 UNIFORMS & LAUNDRY	2,562	2,413	3,590	3,000	2,798	3,000	202	7.20%	0	0.00%
6320 INSURANCE-AUTO	2,919	3,173	2,624	3,100	2,379	3,200	821	34.52%	100	3.23%
6400 TELEPHONE	2,577	2,783	3,186	2,900	2,942	2,900	(42)	-1.44%	0	0.00%
6410 UTILITIES	35,242	27,910	31,543	31,000	29,552	33,000	3,448	11.87%	2,000	6.45%
6440 COASTAL SUBSIDENCE FEES	1,421	150	150	1,000	1,200	1,200	0	0.00%	200	20.00%
6451 PASADENA WATER SUPPLY	484,157	475,869	485,054	470,000	450,745	470,000	19,255	4.27%	0	0.00%
6463 SEABROOK ISLAND	0	0	0	0	0	0	0	0.00%	0	0.00%
6465 MISC EXPENDITURES	1,605	1,713	1,030	1,800	1,887	1,800	(87)	-4.83%	0	0.00%
6470 DEBT SERVICE AGENT	918	150	15,250	300	575	300	(275)	-47.83%	0	0.00%
6477 INSPECTIONS	13,432	13,199	25,584	14,225	15,790	15,000	(790)	-5.00%	775	5.45%
TOTAL SERVICES	661,013	695,494	798,952	714,365	693,238	692,440	(798)	-0.12%	(21,925)	-3.07%
6010 AUTOS & TRUCKS	16,899	0	0	35,000	34,052	19,000	(15,052)	-44.20%	(16,000)	-45.71%
6020 EQUIPMENT	0	0	0	0	0	5,000	5,000	0.00%	5,000	0.00%
6021 METER REPLCMENT PROG	7,360	8,560	0	7,500	6,580	0	(6,580)	-100.00%	(7,500)	-100.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6035 FACILITIES/WAREHOUSE IMPR	0	39,829	0	0	0	0	0	0.00%	0	0.00%
6070 LAND	0	0	905,760	605,000	604,065	0	(604,065)	-100.00%	(605,000)	-100.00%
6090 WATER MAINT MAJOR	36,366	0	0	80,000	85,258	150,000	64,742	75.94%	70,000	87.50%
6250 GENERAL FUND REIMB	585,281	653,370	673,526	635,214	635,214	671,336	36,122	5.69%	36,122	5.69%
6325 REDEMPTION OF BONDS	166,438	173,750	117,500	127,500	127,500	132,500	5,000	3.92%	5,000	3.92%
6350 INTEREST ON BONDS & CERT	113,317	106,645	89,811	83,181	82,243	77,947	(4,235)	-5.22%	(5,234)	-6.29%
6400 AMORTIZATION EXPENSE	8,721	7,273	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	934,381	989,417	1,786,597	1,573,395	1,574,912	1,055,783	(519,129)	-32.96%	(517,612)	-32.90%
TOTAL EXPENDITURES	2,109,903	2,116,907	3,096,145	2,858,517	2,845,541	2,328,544	(516,997)	-18.17%	(529,973)	-18.54%

WASTEWATER

Mission Statement

To provide clean, safe disposal of wastewater to insure the health and welfare of our citizens while complying with all environmental laws and regulations.

Accomplishments on Budget Year 2013-14 Objectives

- CIPP Project 1,000' of 8" sewer main at Miramar Shopping Center;
- Maintained WWTP SWP3;
- Clean &/or TV 38,036 L.F. sanitary sewer lines;
- Accomplished MS4 Permit Year 6;
- Converted Baywood L.S. to Submersible;
- SpectraShield Sealed Deteriorating Manholes along E. Meyer;
- CIPP 2 lift stations / InspectraShield;
- Maintained a Grease Control Program;
- Replace seals on clarifier #1 & #2 – WWTP;
- Implement WWTP Permit & Additional Labwork;
- Waterfront utilities project;
- Complete WWTP Permit Renewal.

Goals for Budget Year 2014-15 Include:

- Continue brick manhole rehabilitation 50 L.F.;
- Replace seals on clarifier #2 – WWTP;
- Additional training for Employees;
- Clean / TV Inspect Sewer System;
- Continue MS4 Requirements for Wastewater Year 7;
- Continue CIPP Rehab of Sewer Mains;
- Install WWTP Mechanical Bar Screen;
- Look into options for cleaning WWTP aeration basin;
- Rehab WWTP wet well;
- Replace Weir Cleaners on Clarifier #2 at WWTP;
- Smoke Test, Dye Test Sewers in Old Seabrook;
- Convert Shady Lake Lift Station to Submersibles;
- Continue Grease Control Program.

CITY OF SEABROOK
2014-2015 BUDGET
FUND 20 - ENTERPRISE FUND

912-SEWER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
	2011	2012	2013	2014	2014	2015	2014 FORECAST		2014 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	268,428	253,260	255,870	273,770	279,881	278,371	(1,510)	-0.54%	4,601	1.68%
3011 EDUCATION INCENTIVE	2,998	3,029	3,037	2,436	2,964	3,016	51	1.72%	578	23.73%
3012 OVERTIME	20,495	19,945	20,032	20,000	20,534	20,000	(534)	-2.60%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	2,000	2,038	1,980	(58)	-2.82%	(20)	-1.02%
3100 FICA TAXES	21,360	19,374	20,265	22,813	22,500	23,207	707	3.14%	395	1.73%
3110 RETIREMENT	61,292	53,584	55,143	46,642	49,406	42,468	(6,938)	-14.04%	(4,174)	-8.95%
3120 HOSPITALIZATION	28,075	28,485	28,025	33,243	30,957	33,710	2,753	8.89%	467	1.40%
3125 ACCRUED VACATION EXPENSE	(449)	(9,549)	(744)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	4,065	3,707	4,465	5,289	4,766	8,234	3,468	72.77%	2,945	56.68%
3150 GIFT/APPR CERTIFICATES	192	192	190	250	190	250	60	31.58%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	356	1,044	36	1,292	828	1,291	463	55.87%	(2)	-0.14%
TOTAL PERSONNEL	406,811	373,070	386,319	407,737	414,063	412,526	(1,538)	-0.37%	4,789	1.17%
4040 GAS & OIL/CITY SUPPLY	10,885	9,619	11,126	10,000	9,084	10,000	916	10.08%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	730	1,335	1,713	1,300	1,174	1,300	126	10.70%	0	0.00%
4400 MISC SUPPLIES	2,183	2,539	1,624	2,100	2,365	2,500	135	5.71%	400	19.05%
TOTAL SUPPLIES	13,798	13,493	14,463	13,400	12,623	13,800	1,177	9.32%	400	2.99%
5030 RENTALS & SERVICE AGRMTS	3,299	3,940	4,259	3,700	4,649	4,700	51	1.10%	1,000	27.03%
5110 MAINT-AUTOS/EQUIP	8,220	255	5,421	8,000	7,361	8,000	639	8.69%	0	0.00%
5120 MAINT-SEWER SYSTEM MINOR	39,602	41,608	100,049	43,500	41,246	43,500	2,254	5.46%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	664	2,037	2,060	4,500	3,672	4,500	828	22.55%	0	0.00%
5215 PROF FEES - ENGINEERING	0	0	12,098	2,500	7,249	3,500	(3,749)	-51.72%	1,000	40.00%
5275 ELECTRICAL SERVICES	4,619	2,598	1,849	4,000	3,307	4,000	693	20.97%	0	0.00%
5280 CHEMICAL SUPPLIES	72,713	81,207	77,218	80,000	73,789	80,000	6,211	8.42%	0	0.00%
5285 LABORATORY FEES	17,592	20,167	21,378	25,000	23,047	27,000	3,953	17.15%	2,000	8.00%
5290 PERMIT FEES	16,785	16,785	17,450	17,000	20,112	20,000	(112)	-0.56%	3,000	17.65%
5300 TRAINING & CONFERENCE	1,350	3,038	2,443	4,000	3,895	4,000	105	2.68%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,562	2,413	3,590	3,000	2,919	3,000	81	2.76%	0	0.00%
5320 INSURANCE-AUTO	1,791	2,386	2,298	1,750	1,664	1,750	86	5.16%	0	0.00%
5400 TELEPHONE	2,884	3,523	3,360	3,400	3,430	3,400	(30)	-0.88%	0	0.00%
5410 UTILITIES	185,660	174,485	169,927	174,550	177,163	175,000	(2,163)	-1.22%	450	0.26%
5455 SLUDGE DISPOSAL	76,402	72,710	110,309	100,000	89,236	100,000	10,764	12.06%	0	0.00%
5458 WWATER EARLY REMOVAL EFF	0	0	0	25,000	0	0	0	0.00%	(25,000)	-100.00%
5459 CLEAN TV/SEWER SYSTEM	26,550	25,440	37,916	24,800	24,800	25,000	200	0.81%	200	0.81%
5463 SEABROOK ISLAND	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	1,003	211	558	450	8,851	450	(8,401)	-94.92%	0	0.00%
5470 DEBT SERVICE AGENT	918	150	0	400	375	400	25	6.67%	0	0.00%
TOTAL SERVICES	462,615	462,953	572,182	525,550	496,765	508,200	11,435	2.30%	(17,350)	-3.30%
6010 AUTOS & TRUCKS	17,499	17,957	0	37,000	35,939	19,000	(16,939)	-47.13%	(18,000)	-48.65%
6020 EQUIPMENT	0	0	0	0	0	15,000	15,000	NA	15,000	0.00%
6100 SEWER SYSTEM MAINT-MAJOR	88,631	87,177	118,130	200,000	199,466	200,000	534	0.27%	0	0.00%
6101 SEWER PLANT PAINT & ENGR	0	0	0	0	700,000	0	(700,000)	-100.00%	0	0.00%
6250 GENERAL FUND REIMB	634,055	707,818	729,653	688,149	688,149	727,281	39,132	5.69%	39,132	5.69%
6325 REDEMPTION OF BONDS	166,438	173,750	117,500	127,500	134,432	132,500	(1,932)	-1.44%	5,000	3.92%
6350 INTEREST ON BONDS & CERT	113,317	106,645	89,811	83,181	76,437	77,947	1,510	1.98%	(5,234)	-6.29%
TOTAL CAPITAL OUTLAY	1,001,513	1,019,939	1,055,094	1,135,829	1,834,423	1,171,728	(662,695)	-36.13%	35,898	3.16%
TOTAL EXPENDITURES	1,884,737	1,859,455	2,028,058	2,082,516	2,757,875	2,106,253	(651,621)	-23.63%	23,737	1.14%

CITY OF SEABROOK
2014-2015 BUDGET
FUND 20 - ENTERPRISE FUND

922-SANITATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
				2014	2014	2015	2014 FORECAST		2014 BUDGET	
	2011	2012	2013	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4080 PLASTIC BAGS	0	4,415	4,450	9,000	9,000	9,000	0	0.00%	0	0.00%
TOTAL SUPPLIES	0	4,415	4,450	9,000	9,000	9,000	0	0.00%	0	0.00%
5466 STORM CLEANUP EXPENSE	6,096	5,889	7,875	5,000	5,130	7,500	2,370	46.19%	2,500	50.00%
5467 RECYCLING CHARGES	70,794	65,370	72,372	75,000	76,810	76,350	(460)	-0.60%	1,350	1.80%
5469 RESIDENTIAL SANIT SERVICE	822,149	716,541	810,356	810,000	855,136	850,000	(5,136)	-0.60%	40,000	4.94%
5479 COMMERCIAL SANIT SERVICE	622,146	627,532	653,018	660,000	678,496	675,000	(3,496)	-0.52%	15,000	2.27%
TOTAL SERVICES	1,521,185	1,415,332	1,543,621	1,550,000	1,615,572	1,608,850	(6,722)	-0.42%	58,850	3.80%
6250 GENERAL FUND REIMBURSEMENT	142,156	61,463	51,744	27,881	27,881	60,275	32,394	116.19%	32,394	116.19%
6251 SANIT FRANCH FOR STREETS	158,381	205,895	213,750	220,500	220,500	231,750	11,250	5.10%	11,250	5.10%
TOTAL CAPITAL OUTLAY	300,537	267,358	265,494	248,381	248,381	292,025	43,644	17.57%	43,644	17.57%
TOTAL EXPENDITURES	1,821,722	1,687,106	1,813,565	1,807,381	1,872,953	1,909,875	36,922	1.97%	102,494	5.67%

UTILITY BILLING CUSTOMER SERVICE

MISSION STATEMENT

City of Seabrook Utility Billing Customer Service is committed to providing superior service in an efficient and timely manner, provide accurate billing, collecting payments, and meeting customer's needs for information and service for water, sewer, solid waste and Community House.

Accomplishments on Budget Year 2013-14 Objectives

- Completed scanning of all documentation for Utility Billing for prior fiscal year.
- Started a new and updated policy and procedure manual for Utility Billing.
- Researched and determined collection agency and stand alone payment kiosk are not cost efficient at this time for Utility Billing.
- Attended Tyler Connect Conference for Incode training.
- Initiated cross training with the Customer Service Clerk on our automated bank payment system (ACH) and with our hand held processing system.
- Providing superior customer service to all customers.

Goals for Budget Year 2014-15 Include:

- Continue to input all old and new incoming accounts in the (TRRA) Texas Revenue Recovery Association for collections on bad debts.
- Continue training for all in Utility Billing on procedures, time management, and customer service.
- Continue to develop and complete our new policy and procedure manual for Utility Billing.
- Continue updating contact information for our older water and garbage accounts.
- Continue to provide excellent customer service.

**CITY OF SEABROOK
2014-2015 BUDGET
FUND 20 - ENTERPRISE FUND**

905-BILLING

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
	2011	2012	2013	2014	2014	2015	2014 FORECAST		2014 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	111,188	109,322	112,508	125,383	125,043	127,883	2,840	2.27%	2,500	1.99%
3012 OVERTIME	116	59	414	500	316	500	184	58.24%	0	0.00%
3100 FICA TAXES	8,277	8,065	8,381	9,630	9,325	9,821	496	5.32%	191	1.99%
3110 RETIREMENT	23,236	21,820	22,366	19,947	20,112	18,200	(1,912)	-9.51%	(1,747)	-8.76%
3120 HOSPITALIZATION	11,776	11,890	13,602	15,296	13,211	16,273	3,061	23.17%	977	6.39%
3125 ACCRUED VACATION EXPENSE	(423)	(548)	192	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	189	118	208	254	241	332	91	37.91%	79	31.04%
3150 GIFT/APPR CERTIFICATES	144	144	143	100	143	100	(43)	-29.82%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	216	783	27	810	621	810	189	30.43%	0	0.00%
TOTAL PERSONNEL	154,721	151,653	157,841	171,920	169,013	173,920	4,907	2.90%	2,000	1.16%
4010 OFFICE SUPPLIES	3,937	5,712	3,748	5,000	4,309	3,800	(509)	-11.81%	(1,200)	-24.00%
4011 POSTAGE	14,306	17,226	16,547	16,800	16,486	16,800	314	1.91%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	75	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	18,318	22,938	20,295	21,800	20,794	20,600	(194)	-0.93%	(1,200)	-5.50%
5020 DUES & SUBSCRIPTIONS	125	0	100	115	175	175	0	0.00%	60	52.17%
5025 BANK FEES	18,976	18,976	24,435	23,000	29,412	28,000	(1,412)	-4.80%	5,000	21.74%
5030 RENTALS & SERVICE AGRMTS	5,233	4,755	5,634	4,900	9,596	16,680	7,084	73.82%	11,780	240.41%
5115 MAINT-OFFICE EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	247	2,744	300	2,000	1,878	2,000	122	6.49%	0	0.00%
5465 MISC EXPENDITURES	7	15	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	24,588	26,489	30,468	30,015	41,061	46,855	5,794	14.11%	16,840	56.11%
TOTAL EXPENDITURES	141,387	197,626	208,604	223,735	230,868	241,375	10,507	4.55%	17,640	7.88%

**CITY OF SEABROOK
ENTERPRISE FUND
DEBT SERVICE REQUIREMENTS**

YEAR	WATER & SEWER REVENUE BONDS SERIES 2003			WATER & SEWER REVENUE BONDS SERIES 2005			WATER & SEWER REVENUE BONDS SERIES 2008			GO REF BONDS 2013 WW/SS PORTION			ENTERPRISE FUND TOTAL DEBT PAYMENTS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINC	INT	TOTAL	PRINCIPAL	INTEREST	TOTAL
2014	95,000	65,415	160,415	105,000	16,755	121,755	45,000	62,336	107,336	10,000	21,855	31,855	255,000	166,361	421,361
2015	100,000	61,187	161,187	105,000	12,555	117,555	50,000	60,482	110,482	10,000	21,669	31,669	265,000	155,893	420,893
2016	105,000	56,737	161,737	110,000	8,775	118,775	50,000	58,421	108,421	10,000	21,483	31,483	275,000	145,416	420,416
2017	110,000	52,065	162,065	115,000	4,485	119,485	51,000	56,362	107,362	10,000	21,297	31,297	286,000	134,209	420,209
2018	115,000	47,170	162,170	0	0	0	53,000	54,250	107,250	135,000	21,111	156,111	303,000	122,541	425,541
2019	115,000	42,053	157,053	0	0	0	55,000	52,077	107,077	135,000	18,600	153,600	305,000	112,730	417,730
2020	125,000	36,935	161,935	0	0	0	58,000	49,811	107,811	140,000	16,089	156,089	323,000	102,835	425,835
2021	130,000	31,372	161,372	0	0	0	61,000	47,421	108,421	140,000	13,485	153,485	331,000	92,278	423,278
2022	135,000	25,587	160,587	0	0	0	65,000	44,908	109,908	140,000	10,881	150,881	340,000	81,376	421,376
2023	140,000	19,580	159,580	0	0	0	65,000	42,230	107,230	145,000	8,277	153,277	350,000	70,087	420,087
2024	145,000	13,350	158,350	0	0	0	69,000	39,552	108,552	150,000	5,580	155,580	364,000	58,482	422,482
2025	155,000	6,897	161,897	0	0	0	70,000	36,709	106,709	150,000	2,790	152,790	375,000	46,396	421,396
2026	0	0	0	0	0	0	402,000	33,825	435,825	0	0	0	402,000	33,825	435,825
2027	0	0	0	0	0	0	419,000	17,263	436,263	0	0	0	419,000	17,263	436,263
2028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,470,000	458,348	1,928,348	435,000	42,570	477,570	1,513,000	655,657	2,168,657	1,175,000	183,117	1,358,117	4,593,000	1,339,692	5,932,692

SPECIAL REVENUES

ECONOMIC DEVELOPMENT CORPORATION**MISSION STATEMENT**

The Seabrook EDC will aggressively implement economic development resources to enhance and expand the Seabrook tax base with quality sustainable businesses and amenities consistent with the community's vision.

Accomplishments on Budget Year 2013-14 Objectives

- **Master Plan Study for SH 146 Businesses**
This project has been postponed until the Comprehensive Master Plan Study for the City is completed.
- **Buy Local Campaign**
This campaign is ongoing and progressing successfully with participation expecting to increase over last year.
- **High Profile Public Events**
The Seabrook EDC has continued to attend and participate in high profile events around the City to help promote the community as a place of business. The 2014 Annual Summit was postponed until second quarter of 2015.
- **Advertising Campaign**
Currently ongoing.
- **SH146 Businesses**
The City and EDC hosted a public meeting in July 2014 to provide information about the SH146 project to the community and business owners in the Seabrook region.
- **Trade Shows**
The Economic Development Director attended four trade shows in 2014: Franchise Expo South, International Council of Shopping Centers, Texas Municipal League, and the Houston Real Estate Expo.
- **Waterfront Drive**
This project is completed as of November 2014.

Goals for Budget Year 2014-15 Include:

- Encourage redevelopment of areas impacted by S.H. 146 expansion
- Establish development standards and incentives for redevelopment
- Generate site specific plans to locate new and existing business
- Drive full development of The Point
- Implement Marketing Plan
 - Highlight key development areas
 - Recruit and retain retail and hospitality developments
 - Improve Seabrook's image as a business friendly community
- Execute retail recruitment strategies
- Collaborate with the Port of Houston for the full utilization of the Bayport Cruise Terminal facility
- Encourage the development of available sites
- Manage and promote performance-related incentive programs
- Pursue funding for infrastructure and business development
- Manage directional sign program

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
EDC**

EDC	FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
BASE REVENUES										
SALES TAX	710,041	691,143	744,990	724,488	775,589	737,500	693,750	650,000	606,250	562,500
GRANT PROCEEDS	48,039	25,000	24,961	0	7,780	0	0	0	0	0
INTEREST INCOME	3,275	3,658	4,811	3,966	6,891	2,589	2,589	2,016	2,142	2,179
OTHER INCOME	290	2,045	2,875	1,895	4,849	1,895	1,700	1,800	1,900	2,000
REV FROM LOAN REPAY	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	761,645	721,846	777,636	730,349	795,109	741,984	698,039	653,816	610,292	566,679
BASE EXPENSES										
PERSONNEL SERVICES	69,679	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	3,286	164	112	100	140	100	103	106	109	113
SERVICES	367,434	292,113	173,239	895,195	880,008	999,085	489,058	503,729	518,841	534,406
CAPITAL OUTLAY	194,332	193,067	202,187	900,000	900,000	0	0	0	0	0
TOTAL EXPENSES	634,731	485,344	375,538	1,795,295	1,780,148	999,185	489,161	503,835	518,950	534,519
NET REVENUES	126,914	236,502	402,098	(1,064,946)	(985,039)	(257,201)	208,879	149,980	91,341	32,160
FUND BALANCE										
BEGINNING BAL-UNRESTR	1,946,876	2,043,790	2,155,292	2,656,145	2,656,145	1,546,105	1,163,905	1,247,783	1,272,764	1,239,105
NET REVENUES	126,914	236,502	402,098	(1,064,946)	(985,039)	(257,201)	208,879	149,980	91,341	32,160
GENERAL FUND TRANSFER	(30,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
BOND RESERVE ELIMIN	0	0	223,755	0	0	0	0	0	0	0
ENDING BAL-UNRESTR	2,043,790	2,155,292	2,656,145	1,466,199	1,546,105	1,163,905	1,247,783	1,272,764	1,239,105	1,146,265
Bond Reserve	223,755	223,755	0	0	0	0	0	0	0	0
Emergency Reserve	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>
FUND BALANCES-RESTR.	403,755	403,755	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
TOTAL EDC FUND BALANCE	2,447,545.00	2,559,047	2,836,145	1,646,199	1,726,105	1,343,905	1,427,783	1,452,764	1,419,105	1,326,265

CITY OF SEABROOK
2014-2015 BUDGET
FUND 70 - EDC

707 - EDC

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014						2015 BUDGET VS		2015 BUDGET VS	
				2014	2014	2015	2014 FORECAST		2014 BUDGET	
	2011	2012	2013	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	47,181	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	785	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	3,669	0	0	0	0	0	0	0.00%	0	0.00%
3110 RETIREMENT	10,025	0	0	0	0	0	0	0.00%	0	0.00%
3120 HOSPITALIZATION	7,767	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	132	0	0	0	0	0	0	0.00%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	48	0	0	0	0	0	0	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	72	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	69,679	0	0	0	0	0	0	0.00%	0	0.00%
4010 OFFICE SUPPLIES	191	48	112	100	140	100	(40)	-28.53%	0	0.00%
4150 SMALL EQUIPMENT	3,095	116	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	3,286	164	112	100	140	100	(40)	-35.53%	0	0.00%
5010 ADVERTISING	13,758	26,866	47,914	57,945	60,328	72,585	12,257	20.32%	14,640	25.27%
5020 DUES & SUBSCRIPTIONS	805	512	40	1,450	442	600	158	35.61%	(850)	-58.62%
5182 TRAIL MAINTENANCE	24,869	20,875	12,653	30,000	35,019	30,000	(5,019)	-14.33%	0	0.00%
5215 PROF FEES - ENGINEERING	0	0	2,241	20,000	13,776	40,000	26,224	190.36%	20,000	100.00%
5220 PROF FEES - LEGAL	39,240	23,194	27,385	40,000	33,113	40,000	6,887	20.80%	0	0.00%
5227 PROF FEES - CONSULTING	93,471	77,765	73,500	54,500	48,936	30,000	(18,936)	-38.70%	(24,500)	-44.95%
5300 TRAINING & CONFERENCE	4,572	9,423	7,065	14,800	11,262	19,400	8,138	72.26%	4,600	31.08%
5400 TELEPHONE	611	627	657	0	462	0	(462)	-100.00%	0	0.00%
5465 MISC EXPENDITURES	2,854	1,857	1,107	1,500	1,669	1,500	(169)	-10.13%	0	0.00%
5470 DEBT SERVICE AGENT	0	0	0	0	0	0	0	0.00%	0	0.00%
5610 BUSINESS INCENTIVES	1,075	0	0	0	0	0	0	0.00%	0	0.00%
5617 ECONOMIC DEVELOPMENT PROJECTS	182,179	130,994	675	550,000	550,000	640,000	90,000	16.36%	90,000	16.36%
5620 ECONOMIC DEVELOPMENT INCENTIVES	4,000	0	0	125,000	125,000	125,000	0	0.00%	0	0.00%
TOTAL SERVICES	367,434	292,113	173,239	895,195	880,008	999,085	119,077	68.74%	103,890	11.61%
6020 EQUIPMENT	0	0	10,564	0	0	0	0	0.00%	0	0.00%
6035 FACILITIES & PARKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6036 WATERFRONT	0	0	0	900,000	900,000	0	(900,000)	-100.00%	(900,000)	-100.00%
6038 TRAIL CONSTRUCTION	0	0	0	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMBURSEMENT	30,000	125,000	125,000	125,000	125,000	125,000	0	0.00%	0	0.00%
6325 REDEMPTION OF BONDS	175,000	180,000	185,000	0	0	0	0	0.00%	0	0.00%
6350 INTEREST ON BONDS & CERT	19,332	13,067	6,623	0	0	0	0	0.00%	0	0.00%
6355 PAYMENT TO ESCROW AGENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6360 TRANSFER TO BOND CONTINGENCY	0	0	0	0	0	0	0	0.00%	0	0.00%
6361 TRANS TO DISASTER RESERVE	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	224,332	318,067	327,187	1,025,000	1,025,000	125,000	(900,000)	-275.07%	(900,000)	-87.80%
TOTAL EXPENDITURES	664,731	610,344	500,538	1,920,295	1,905,148	1,124,185	(780,963)	-156.02%	(796,110)	-41.46%

EDC BUDGET FOR FY 2014-2015

ACCOUNT	EXPENSE ACCOUNT TITLE • Expense Detail	FY 2014-2015
4010	OFFICE SUPPLIES	\$100
5010	ADVERTISING <i>(no greater than 10% of total revenues)</i>	\$72,585
	• Houston Business Journal (12 months - print & online)	40,000
	• Buy Local Campaign	12,000
	• KO Sailing Advertising Contract	10,000
	• Restaurant Guide	3,400
	• Printing of promotional items	3,000
	• Other advertising opportunities	2,000
	• Website hosting and maintenance	1,900
	• iContact	240
	• EDC domains	45
5020	DUES & SUBSCRIPTIONS	\$600
	• Texas Eco. Dev. Council (TEDC) Dues	450
	• Houston Economics Club	150
5182	TRAIL MAINTENANCE	\$30,000
5215	ENGINEERING	\$40,000
5220	LEGAL	\$40,000
5227	CONSULTING	\$30,000
	• BAHEP	20,000
	• Alliance	10,000
5300	TRAINING & CONFERENCE	\$19,400
	• TEDC Quarterly Conferences	3,500
	• BAHEP Table	3,000
	• BAHEP Trip to Washington D.C. (1 person)	2,500
	• Economic Alliance DC Trip (1 person)	3,000
	• ICSC Annual Conference (Las Vegas)	2,500
	• Keels & Wheels Preview Event	2,000
	• Meetings, Events and Luncheons	1,000
	• Economic Alliance Table	1,000
	• Annual Seabrook Economic Development Summit	750
	• Seabrook Morning Brew / SH146 Public Meetings	150
5465	MISCELLANEOUS (cell phone, bank fees, board items)	\$1,500
5617	ECONOMIC DEVELOPMENT PROJECTS	
	• SH146 Business Location Incentives	\$500,000
	• Storefront Façade Improvement Grant	\$40,000
	• Comprehensive Master Plan	\$100,000
5620	ECONOMIC DEVELOPMENT INCENTIVE PROGRAM	\$125,000
TOTAL SERVICES		\$999,085
TOTAL CAPITAL OUTLAY		\$0
TOTAL EXPENDITURES		\$999,185
TOTAL INTERFUND TRANSFERS		
6250	ADMINISTRATIVE SERVICES AGREEMENT	\$125,000
TOTAL		\$1,124,185

CRIME CONTROL & PREVENTION DISTRICT**MISSION STATEMENT**

The mission of the City of Seabrook, Crime Control and Prevention District is developing local solution to local problems by Initiative, Prevention, and Anticipation through the efficient and effective use of voter approved sales tax revenues. Thereby ensuring the capability of public safety to support existing and new crime prevention directives.

Accomplishments on Budget Year 2013-14 Objectives

- Increase media partnership with local and national news media
- Establish hours utilizing the ATV on trails and parks
- Increase hours on marine patrol
- Assign officers to marine division

Goals for Budget Year 2014-15 Include:

- Crime Prevention Programs
- EDC business notices
- Increase hours on bike patrol in parks
- Assign Officers to bike patrol
- Establish hours utilizing the ATV on trails and parks
- Increase hours on marine patrol
- Marine training with TPWD and USCG

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
CRIME DISTRICT**

CRIME DISTRICT	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
BASE REVENUES										
SALES TAX	655,221	654,766	714,434	678,300	742,515	705,225	661,475	617,725	573,975	488,750
INTEREST INCOME	226	168	108	100	71	100	101	100	75	619
MISC. REVENUE	300	0	8	0	0	0	0	0	0	0
TOTAL REVENUES	655,747	654,934	714,550	678,400	742,586	705,325	661,576	617,825	574,050	489,369
BASE EXPENSES										
PERSONNEL SERVICES	607,877	572,687	586,449	601,184	618,022	498,457	513,410	528,813	544,677	561,017
MATERIALS & SUPPLIES	13,569	11,051	13,520	14,000	11,864	15,000	15,450	15,914	16,391	16,883
SERVICES	44,634	49,691	60,393	59,086	44,371	57,426	59,149	60,923	62,751	64,633
CAPITAL OUTLAY	0	0	0	0	2,000	0	0	0	0	0
TOTAL EXPENSES	666,080	633,428	660,362	674,270	676,257	570,883	588,009	605,649	623,819	642,533
NET REVENUES	(10,333)	21,506	54,188	4,130	66,329	134,442	73,567	12,176	(49,769)	(153,164)
FUND BALANCE										
BEGINNING BALANCE	316,979	306,646	328,152	382,341	382,341	448,670	583,112	656,679	668,854	619,086
NET REVENUES	(10,333)	21,506	54,188	4,130	66,329	134,442	73,567	12,176	(49,769)	(153,164)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	306,646	328,152	382,341	386,471	448,670	583,112	656,679	668,854	619,086	465,921

**CITY OF SEABROOK
2014-2015 BUDGET
FUND 50 - CRIME DISTRICT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS		2015 BUDGET VS	
	2011	2012	2013	2014 BUDGET	2014 FORECAST	2015 BUDGET	2014 FORECAST	2014 BUDGET	2014 BUDGET	%CHANGE
3010 SALARIES	399,444	373,853	393,184	396,279	404,344	329,019	(75,325)	-18.63%	(67,260)	-16.97%
3011 EDUCATION	14,462	13,527	13,111	14,311	13,317	10,440	(2,876)	-21.60%	(3,871)	-27.05%
3012 OVERTIME	17,085	20,795	16,964	15,000	23,266	15,000	(8,266)	-35.53%	0	0.00%
3100 FICA TAXES	32,895	30,570	31,352	47,586	48,075	27,145	(20,931)	-43.54%	(20,441)	-42.96%
3110 RETIREMENT	92,543	83,441	84,139	67,303	71,738	50,307	(21,431)	-29.87%	(16,996)	-25.25%
3120 HOSPITALIZATION	45,273	45,537	41,924	52,152	48,362	57,428	9,065	18.74%	5,276	10.12%
3130 WORKERS COMPENSATION	5,815	4,441	5,774	7,068	8,921	7,768	(1,152)	-12.92%	700	9.91%
3140 PSYCHOLOGICAL SERVICES	0	0	0	0	0	0	0	0.00%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	0	0	0	0	0	0	0	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	360	522	0	1,485	0	1,350	1,350	0.00%	(135)	-9.09%
TOTAL PERSONNEL	607,877	572,686	586,449	601,184	618,022	498,457	(119,566)	-19.35%	(102,727)	-17.09%
4040 GAS & OIL/CITY SUPPLY	11,314	13,569	13,520	14,000	11,864	15,000	3,136	26.43%	1,000	7.14%
TOTAL SUPPLIES	11,314	13,569	13,520	14,000	11,864	15,000	3,136	26.43%	1,000	7.14%
5030 RENTALS & SERVICE AGRMTS	18,982	13,065	20,919	18,000	5,210	6,000	790	15.17%	(12,000)	-66.67%
5110 MAINT-AUTOS/EQUIP	5,203	910	9,379	5,266	3,645	7,000	3,355	92.03%	1,734	32.93%
5170 MAINTENANCE - RADIOS	0	0	0	0	0	0	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	540	0	337	208	656	1,000	344	52.54%	792	380.77%
5310 UNIFORMS & LAUNDRY	12,450	4,873	4,415	9,000	5,658	11,000	5,342	94.42%	2,000	22.22%
5330 INS. - MISC.	0	0	0	0	0	0	0	0.00%	0	0.00%
5340 DETENTION SUPPLIES	10,225	8,757	7,536	9,627	9,834	10,000	166	1.68%	373	3.87%
5400 TELEPHONE	2,251	1,515	760	1,926	1,185	1,926	741	62.50%	0	0.00%
5465 MISC EXPENDITURES	3,029	3,039	4,775	0	2,088	5,000	2,912	139.47%	5,000	0.00%
5490 CRIME PREVENTION DIV EXP	1,738	1,790	199	1,413	1,835	1,500	(335)	-18.24%	87	6.16%
5491 BIKE PATROL	0	0	0	5,000	5,000	5,000	0	0.00%	0	0.00%
5494 GREAT	0	0	0	0	0	0	0	0.00%	0	0.00%
5496 D.A.R.E.	143	0	0	0	0	0	0	0.00%	0	0.00%
5497 C.I.D.	4,951	5,667	6,837	4,646	5,470	5,000	(470)	-8.60%	354	7.62%
5499 PROJECT S.A.V.E.D.	1,005	909	0	0	0	0	0	0.00%	0	0.00%
5501 SCHOOL PROGRAMS	0	1,582	0	0	0	0	0	0.00%	0	0.00%
5503 MARINE PATROL	1,553	2,527	5,235	4,000	3,789	4,000	211	5.56%	0	0.00%
TOTAL SERVICES	62,070	44,634	60,393	59,086	44,371	57,426	13,055	29.42%	(1,660)	-4.15%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	2,000	0	(2,000)	-100.00%	0	0.00%
	0	0	0	0	2,000	0	(2,000)	-100.00%	0	0.00%
TOTAL EXPENDITURES	681,261	630,889	660,362	674,270	676,257	570,883	(105,375)	-15.58%	(103,387)	-15.33%

HOTEL/MOTEL FUND**MISSION STATEMENT**

The purpose of the Hotel/Motel fund is to account for receipts generated by the City's hotel occupancy tax. State law restricts the use of these funds to directly promote and enhance tourism and the hotel and convention industry.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
HOTEL/MOTEL FUND**

HOTEL/MOTEL	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
<i>BASE REVENUES</i>										
HOTEL OCCUPANCY TAX	317,684	367,316	451,977	360,000	454,031	450,000	450,000	450,000	450,000	450,000
INTEREST INCOME	913	861	734	800	283	368	800	800	800	800
SALTWATER DERBY REVENUE	<u>5,955</u>	<u>5,594</u>	<u>1,660</u>	<u>0</u>	<u>10,265</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	324,552	373,771	454,371	360,800	464,579	450,368	450,000	450,000	450,000	450,000
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	14,738	50,549	65,167	71,251	68,552	73,951	76,067	78,349	80,699	83,120
MATERIALS & SUPPLIES	13,261	5,532	260	1,500	216	2,000	2,060	2,122	2,185	2,251
SERVICES	228,730	212,136	215,718	286,465	261,065	350,850	361,376	372,217	383,383	394,885
CAPITAL OUTLAY	<u>11,940</u>	<u>0</u>	<u>37,425</u>	<u>150,000</u>	<u>36,281</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	268,669	268,217	318,569	509,216	366,113	426,701	439,502	452,687	466,268	480,256
NET REVENUES	55,883	105,554	135,801	(148,416)	98,466	23,667	10,498	(2,687)	(16,268)	(30,256)
<i>FUND BALANCE</i>										
BEGINNING BALANCE	426,704	414,686	520,240	656,041	656,041	754,508	778,175	788,672	785,985	769,717
NET REVENUES	55,883	105,554	135,801	(148,416)	98,466	23,667	10,498	(2,687)	(16,268)	(30,256)
BUILDING FUND RESERVE - 25% ^a	<u>(67,901)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE-UNRESERVED	414,686	520,240	656,041	507,625	754,508	778,175	788,672	785,985	769,717	739,461
^a CUMMULATIVE - BUILDING FUND	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176
TOTAL COMBINED FUND BALANCE	773,862	879,416	1,015,217	866,801	1,113,684	1,137,351	1,147,848	1,145,161	1,128,893	1,098,637

CITY OF SEABROOK
2014-15 BUDGET
FUND 15 - HOTEL/MOTEL FUND

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
				2014	2014	2015	2013 FORECAST		2013 BUDGET	
	2011	2012	2013	BUDGET	FORECAST	BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
3010 SALARIES	11,773	37,261	48,577	50,441	47,824	52,684	4,860	10.16%	2,243	4.45%
3012 OVERTIME	1,011	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	600	4,823	5,400	5,400	5,698	5,400	(298)	-5.22%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	1,044	3,209	4,094	4,272	4,050	4,443	393	9.70%	172	4.02%
3110 RETIREMENT	211	4,835	6,958	5,765	5,819	5,348	(470)	-8.08%	(416)	-7.22%
3120 HOSPITALIZATION	0	0	0	5,073	4,839	5,629	790	16.32%	556	10.95%
3130 WORKER'S COMPENSATION	0	101	81	91	89	137	48	54.25%	46	50.06%
3150 GIFT CERTIFICATES	0	48	48	75	48	75	28	57.89%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	99	272	9	135	186	135	(51)	-27.27%	0	0.00%
TOTAL PERSONNEL	14,738	50,549	65,167	71,251	68,552	73,851	5,300	7.73%	2,600	3.65%
4010 OFFICE SUPPLIES	13,261	139	204	1,000	61	1,000	939	1532.30%	0	0.00%
4011 POSTAGE	0	1	28	500	82	1,000	918	1114.62%	500	100.00%
4150 SMALL EQUIPMENT	0	5,392	28	0	72	0	(72)	-100.00%	0	0.00%
TOTAL SUPPLIES	13,261	5,532	260	1,500	216	2,000	1,784	827.85%	500	33.33%
5010 ADVERTISING	175,767	163,413	82,106	116,050	86,894	152,700	65,806	75.73%	36,650	31.58%
5020 DUES & SUBSCRIPTIONS	0	40	248	240	(12,435)	250	12,685	-102.01%	10	4.17%
5030 RENTALS & SERVICE AGREEMENTS	28,195	6,215	0	4,250	253	0	(253)	-100.00%	(4,250)	-100.00%
5175 JANITORIAL	0	0	0	0	180	0	0	0.00%	0	0.00%
5293 ARTS	8,000	0	0	3,000	1,043	5,000	3,957	379.17%	2,000	66.67%
5294 HISTORICAL PRESERVATION	0	0	15,000	5,000	0	5,000	5,000	0.00%	0	0.00%
5295 FUTURE DEVELOPMENT/PROJECTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5296 CONVENTION CENTER	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAVEL & CONFERENCE	108	4,282	8,901	9,425	7,121	3,000	(4,121)	-57.87%	(6,425)	-68.17%
5330 INSURANCE	0	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	2,495	1,175	900	0	900	900	0	0.00%	900	0.00%
5410 UTILITIES	5,155	599	0	0	0	0	0	0.00%	0	0.00%
5464 SPORTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISCELLANEOUS	1,268	524	476	1,500	328	5,000	4,672	1423.21%	3,500	233.33%
5466 EVENTS	7,579	35,888	108,087	147,000	176,779	179,000	2,221	1.26%	32,000	21.77%
5475 CONTINGENCY	163	0	0	0	0	0	0	0.00%	0	0.00%
5616 BEACH IMPROVEMENTS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	228,730	212,136	215,718	286,465	261,065	350,850	89,965	34.46%	64,385	22.48%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6035 FACILITIES/PARKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6039 SIGNAGE	11,940	0	37,425	150,000	36,281	0	(36,281)	-100.00%	(150,000)	-100.00%
TOTAL CAPITAL OUTLAY	11,940	0	37,425	150,000	36,281	0	(36,281)	-100.00%	(150,000)	-100.00%
TOTAL EXPENDITURES	268,669	268,217	318,569	509,216	366,113	426,701	60,768	16.60%	(82,515)	-16.20%

DEBT SERVICE

DEBT SERVICE FUND

FUND DESCRIPTION

The Debt Service fund is used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest. General obligation bonds are issued to finance major improvements to the City’s streets, drainage and water and sewer systems. This debt is repaid over the term of the bond issue which is usually 20 years. The bond issues are structured so that the total annual payment amount of principal and interest combined remains relatively consistent throughout the terms of the bonds. Repaying the obligations in this manner allows the City to maintain its future capacity to issue additional debt. The City’s general obligation bonds are rated A1 by Moody’s Investor Service and A by Standard & Poor’s Corporation. The largest source of revenue to the Debt Service fund is ad valorem tax. The tax rate is allocated each year from the General fund. The full amount estimated to be required for debt service on the general obligation debt is provided by the debt service tax together with interest earned on the Debt Service fund. Because of the City’s level debt repayment amounts, fluctuations in the debt service rate are very limited. The City has no legal debt limit however Texas State Law prohibits an ad valorem tax rate in excess of \$2.50 per \$100 of assessed value. The City’s ad valorem tax rate of \$.64003 includes a rate of \$.180523 for the repayment of debt.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
DEBT SERVICE FUND**

DEBT SERVICE	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014			PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
BASE REVENUES										
AD VALOREM TAXES	1,348,505	1,395,358	1,526,166	1,542,816	1,502,559	1,504,063	1,505,613	1,505,054	1,507,245	1,506,941
PENALTIES & INTEREST	21,064	17,108	13,378	17,000	13,000	17,000	17,000	17,000	17,000	17,000
INTEREST	2,720	2,631	2,138	2,500	800	2,500	3,504	3,545	3,586	3,627
REFUNDING PROCEEDS	0	0	3,975,000	0	0	0	0	0	0	0
TOTAL REVENUES	1,372,289	1,415,097	5,516,681	1,562,316	1,516,359	1,523,563	1,526,117	1,525,599	1,527,831	1,527,568
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	1,550	1,550	4,002,209	1,550	2,150	2,200	1,550	1,550	1,550	1,550
CAPITAL OUTLAY	1,351,052	1,393,788	1,518,395	1,504,184	1,504,184	1,504,063	1,504,063	1,503,504	1,505,695	1,505,391
TOTAL EXPENSES	1,352,602	1,395,338	5,520,605	1,505,734	1,506,334	1,506,263	1,505,613	1,505,054	1,507,245	1,506,941
NET REVENUES	19,687	19,759	(3,923)	56,582	10,025	17,300	20,504	20,545	20,586	20,627
FUND BALANCE										
BEGINNING BALANCE	1,689,109	1,708,796	1,728,555	1,724,632	1,724,632	1,734,657	1,751,957	1,772,461	1,793,006	1,813,592
NET REVENUES	19,687	19,759	(3,923)	56,582	10,025	17,300	20,504	20,545	20,586	20,627
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,708,796	1,728,555	1,724,632	1,781,214	1,734,657	1,751,957	1,772,461	1,793,006	1,813,592	1,834,219

**CITY OF SEABROOK
GENERAL FUND
DEBT SERVICE REQUIREMENTS**

YEAR	GO BONDS SERIES 2003			GO BONDS SERIES 2005			GO BONDS SERIES 2008		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2015	250,000	152,020	402,020	365,000	41,083	406,083	240,000	274,463	514,463
2016	260,000	141,020	401,020	375,000	28,125	403,125	255,000	260,062	515,062
2017	275,000	129,580	404,580	385,000	14,438	399,438	270,000	244,763	514,763
2018	285,000	117,480	402,480	0	0	0	280,000	228,562	508,562
2019	300,000	104,940	404,940	0	0	0	295,000	211,763	506,763
2020	310,000	91,740	401,740	0	0	0	310,000	198,487	508,487
2021	325,000	78,100	403,100	0	0	0	320,000	186,088	506,088
2022	340,000	63,800	403,800	0	0	0	335,000	173,287	508,287
2023	355,000	48,840	403,840	0	0	0	350,000	159,888	509,888
2024	370,000	33,220	403,220	0	0	0	370,000	145,887	515,887
2025	385,000	16,940	401,940	0	0	0	385,000	130,903	515,903
2026	0	0	0	0	0	0	1,365,000	115,310	1,480,310
2027	0	0	0	0	0	0	1,430,000	59,345	1,489,345
2028	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0
TOTAL	3,455,000	977,680	4,432,680	1,125,000	83,645	1,208,645	6,205,000	2,388,808	8,593,808

YEAR	CERTIFICATES OF OBLIGATION SERIES 2010			GO REFUNDING BOND SERIES 2013			GO BONDS TOTAL		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2015	40,000	28,772	68,772	40,000.00	72,726	112,726	935,000	569,063	1,504,063
2016	45,000	27,315	72,315	40,000.00	71,982	111,982	975,000	528,504	1,503,504
2017	50,000	25,676	75,676	40,000.00	71,238	111,238	1,020,000	485,695	1,505,695
2018	55,000	23,855	78,855	445,000.00	70,494	515,494	1,065,000	440,391	1,505,391
2019	60,000	21,852	81,852	455,000.00	62,217	517,217	1,110,000	400,772	1,510,772
2020	60,000	19,667	79,667	455,000.00	53,754	508,754	1,135,000	363,648	1,498,648
2021	65,000	17,482	82,482	470,000.00	45,291	515,291	1,180,000	326,961	1,506,961
2022	70,000	15,114	85,114	475,000.00	36,549	511,549	1,220,000	288,750	1,508,750
2023	70,000	12,565	82,565	490,000.00	27,714	517,714	1,265,000	249,007	1,514,007
2024	70,000	10,016	80,016	495,000.00	18,600	513,600	1,305,000	207,723	1,512,723
2025	70,000	7,466	77,466	505,000.00	9,393	514,393	1,345,000	164,702	1,509,702
2026	70,000	4,917	74,917	0	0	0	1,435,000	120,227	1,555,227
2027	65,000	2,367	67,367	0	0	0	1,495,000	61,712	1,556,712
2028	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0
TOTAL	790,000	217,063	1,007,063	3,910,000	539,958	4,449,958	15,485,000	4,207,154	19,692,154

CAPITAL PROJECTS

CAPITAL BUDGET POLICIES

The following capital budget policies have been adopted by the City of Seabrook.

Before an effective capital improvements program can be implemented, an organizational and policy framework must be established. First, a coordinating organization for the CIP process must be established. Next, the criteria for determining what expenditures are capital and what are operating must be set forth. Third, the length of time to be included in the capital programming period should be determined. Fourth, a calendar of key events to guide and give structure to this CIP process is specified. Finally, the annual financial policy guidelines which will govern the CIP process should be stated.

Article V, Section 5.03, Subsection 11 of the Seabrook City Charter requires that the annual budget shall include a partial program which may be revised and extended each year to indicate capital improvements pending or in process of construction or acquisition, and shall include the following items:

1. A summary of proposed programs.
2. A list of all capital improvements which are proposed to be undertaken during the five fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements.
3. Cost estimates, methods of financing and recommended time schedules for each such improvement.
4. The estimated annual cost of operating and maintaining the facilities to be constructed and acquired.

The classification of items as capital or operating will be determined by two criteria – cost and frequency. The minimum cost for items to be included in the capital improvement program will be \$5,000. Only major non-recurring items should be included in a capital program. Therefore, it is suggested that an interval of a least three years occur between such expenditures. It is recommended that the capital programming be set at six years. This will be the number of years beyond the current budget that our capital items will be scheduled. It is important to note that in order to maintain this five year lead time, it is necessary to annually extend the future program one additional year.

The capital budget is only as good as the plan for financing the proposed projects. The number of public improvements the City can finance generally depends on the level of recurring future operating expenditures, the level of debt, the legal limit of debt it may incur and any potential sources of additional revenue available for capital improvement financing. The financial tables in the statistical section of this budget provide much of the database for the operating and capital budget. The revenue and expenditure patterns in these tables are critical in forecasting future revenue and expenditure levels. The proposed capital budget which follows will include projected revenues as well as expenditures. This will be necessary in order to make long-term funding and expenditure decisions.

There are a number of ways to finance capital improvement projects. It is recommended that a combination of the following methods be used in funding capital improvements: pay-as-you-go, bond issue, short-term notes, joint financing, lease/purchase, special assessments and federal and state aid.

Pay-as-you-go is a method of financing capital projects with current revenues, paying cash, instead of borrowing against future revenues. The amount available to spend is the difference between what is required for operating expenses and reserves. Pay-as-you-go works well where capital needs are steady and modest and financial capability is adequate. Pay-as-you-go has several advantages. First, it saves interest costs. Second, it protects borrowing capacity for unforeseen major outlays that are beyond any current year's capability. Third, when coupled with regular, steady completion of capital improvements, and good documentation, pay-as-you-go foster favorable bond ratings when long-term financing is undertaken. Finally, this method avoids the inconvenience and costs associated with marketing of bond issues. However, pay-as-you-go should be used only for modest capital improvements.

The use of bond issues is the major alternative to pay-as-you-go. Putting together bond issues for public sale is complicated and bond advisers should be used in preparing bond issues. The three types of bonds that should be considered are: general obligation tax bonds, special assessment bonds and utility revenue bonds. When the capital need is modest, but sufficient money is not available to pay-as-you-go then short-term notes or certificates of obligation should be used. With this method a substantial lump sum can be borrowed at the moment of the need and repaid in installments over the next few years. Consequently, the term of payment is shorter than that of a bond issue and there are substantial interest and agent fee savings.

Even though pay-as-you-go, bond issues, and short-term notes are usually the primary means of financing capital, joint financing of a project between the city and the county or the city and other cities should be considered when there is a benefit to both jurisdictions for joint development of a project. Under certain circumstances a lease/purchase arrangement is recommended when it is necessary to replace equipment before the end of its life expectancy. Public works that benefit certain properties more than others should be financed by special assessment.

Finally, a major source of funding is federal and state financial assistance. This type of funding arrangement should be explored. However, a project should not be undertaken just because funds are available. Grant programs may place additional constraints on the operating budget and should be considered only in cases where the project is a necessity or the operating costs are minimal.

The following is a list of recommended capital improvement budget policies:

1. The City will develop a multi-year plan for capital improvements and update it annually.
2. The City will make all capital improvements in accordance with an adopted capital improvement program.
3. The City will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in economic base will be calculated and included in capital budget projections.

4. The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating forecasts.
5. The City will use intergovernmental assistance to finance only those capital improvements which are consistent with the capital improvement plan and City priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
6. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
7. The City will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
8. The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to City Council for approval.
9. The City will determine the least costly financial method for all new projects.

The following is a list of recommended debt policies:

1. The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
2. When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.
3. The City will try to keep the average maturity of general obligation bonds at or below twenty-five years.
4. On all debt-financed projects, the City will make a down payment of a least 5% of total project costs from current revenues.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
CAPITAL IMPACT FEES FUND**

CAPITAL IMPACT FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
BASE REVENUES										
IMPACT FEES - WATER	67,427	88,902	52,542	30,000	34,302	49,000	40,000	40,000	40,000	40,000
IMPACT FEES - SEWER	87,197	129,357	79,665	45,000	56,856	88,000	60,000	60,000	60,000	60,000
INTEREST	<u>2,627</u>	<u>2,555</u>	<u>2,130</u>	<u>1,100</u>	<u>690</u>	<u>700</u>	<u>956</u>	<u>357</u>	<u>390</u>	<u>106</u>
TOTAL REVENUES	157,251	220,814	134,337	76,100	91,848	137,700	100,956	100,357	100,390	100,106
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	2,639	19,552	27,755	25,000	25,000	250,000	0	35,000	70,000	0
CAPITAL OUTLAY	<u>0</u>	<u>75,973</u>	<u>218,116</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>	<u>1,297,800</u>	<u>0</u>	<u>597,820</u>	<u>0</u>
TOTAL EXPENSES	2,639	95,525	245,871	275,000	275,000	250,000	1,297,800	35,000	667,820	0
NET REVENUES	154,612	125,289	(111,533)	(198,900)	(183,152)	(112,300)	(1,196,844)	65,357	(567,430)	100,106
FUND BALANCE										
BEG BALANCE UNRESERVED	2,038,664	2,193,276	2,318,565	2,207,032	2,207,032	2,023,879	1,911,579	714,735	780,092	212,662
NET REVENUES	154,612	125,289	(111,533)	(198,900)	(183,152)	(112,300)	(1,196,844)	65,357	(567,430)	100,106
RESERVE FUTURE PROJS	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	2,193,276	2,318,565	2,207,032	2,008,132	2,023,879	1,911,579	714,735	780,092	212,662	312,769

Engr WW1	Const WW1	Engr W6	Engr WW7
			Const W6
			\$221,820
			Const WW7
			\$376,000

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
CAPITAL PROJECT ENTERPRISE FUND**

WATER/SEWER PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
BASE REVENUES										
INTEREST EARNINGS	1,361	514	435	498	375	295	292	292	293	293
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,361	514	435	498	375	295	292	292	293	293
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	59,217	5,040	2,975	0	5,250	5,250	0	0	0	0
CAPITAL OUTLAY	523,111	0	0	0	0	96,500	0	0	0	0
TOTAL EXPENSES	582,328	5,040	2,975	0	5,250	101,750	0	0	0	0
NET REVENUES	(580,967)	(4,526)	(2,540)	498	(4,875)	(101,455)	292	292	293	293
FUND BALANCE										
BEGINNING BALANCE	986,551	405,584	401,058	398,518	398,518	393,643	292,188	292,480	292,773	293,065
NET REVENUES	(580,967)	(4,526)	(2,540)	498	(4,875)	(101,455)	292	292	293	293
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	405,584	401,058	398,518	399,016	393,643	292,188	292,480	292,773	293,065	293,358

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
LAKESIDE EXTENSION/REPSDORPH ROAD IMPROVEMENT - CO 2010**

LAKESIDE EXTENSION	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
BASE REVENUES										
INTEREST EARNINGS	755	400	228	150	114	125	0	0	0	0
OTHER REVENUE	300	0	0	0	0	0	0	0	0	0
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,055	400	228	150	114	125	0	0	0	0
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	16,757	4,436	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	413,844	59,806	0	350,000	0	355,000	0	0	0	0
TOTAL EXPENSES	430,601	64,242	0	350,000	0	355,000	0	0	0	0
NET REVENUES	(429,546)	(63,842)	228	(349,850)	114	(354,875)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	848,517	418,971	355,129	355,357	355,357	355,471	596	596	596	596
NET REVENUES	(429,546)	(63,842)	228	(349,850)	114	(354,875)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	418,971	355,129	355,357	5,507	355,471	596	596	596	596	596

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
TDRA GRANT**

	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
BASE REVENUES										
GRANT PROCEEDS	39,613	3,739,274	2,493,524	1,757,742	1,706,528	648,403	0	0	0	0
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	39,613	3,739,274	2,493,524	1,757,742	1,706,528	648,403	0	0	0	0
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	660	50	2,350	0	0	0	0	0	0	0
CAPITAL OUTLAY	38,953	3,739,224	2,491,174	1,757,742	1,706,528	648,403	0	0	0	0
TOTAL EXPENSES	39,613	3,739,274	2,493,524	1,757,742	1,706,528	648,403	0	0	0	0
NET REVENUES	0	0	0	0	0	0	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	0	0	0	0	0	0	0	0	0
NET REVENUES	0	0	0	0	0	0	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0	0	0	0	0	0

**CITY OF SEABROOK
2014-2015 BUDGET
FUND 13 - CAPITAL PROJECTS
TDRA GRANT**

EXPENDITURES	FISCAL YEAR ENDING SEPTEMBER 30,						2015 BUDGET VS 2014 FORECAST		2015 BUDGET VS 2014 BUDGET	
	2011	2012	2013	2014 BUDGET	2014 FORECAST	2015 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
5030 RENTALS & SERVICE	0	50	2350	0	0	0				
5200 PROF FEES - ACCOUNTING	0	0	0	0	0	0	0	0.00%	0	0.00%
5212 PROF FEES - ARCHITECTURAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	660	0	0	0	0	0	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL/GRANT ADMIN	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
5472 BOND ISSUANCE COSTS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	660	50	2,350	0	0	0	0	0.00%	0	0.00%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6050 FACILITIES-WATER	0	788,861	0	0	0	0	0	0.00%	0	0.00%
6051 STREET IMPROVEMENTS	0	2,217,751	1,284,059	1,757,742	670,320	0	(670,320)	-100.00%	(1,757,742)	-100.00%
6052 FLOOD & DRAINAGE	0	0	0	0	620,515	648,403	27,888	4.49%	648,403	#DIV/0!
6070 LAND	38,953	732,612	1,207,115	0	415,693	0	(415,693)	-100.00%	0	#DIV/0!
TOTAL CAPITAL OUTLAY	38,953	3,739,224	2,491,174	1,757,742	1,706,528	648,403	(1,058,125)	-62.00%	(1,109,339)	-63.11%
TOTAL EXPENDITURES	39,613	3,739,274	2,493,524	1,757,742	1,706,528	648,403	(1,058,125)	-62.00%	(1,109,339)	-63.11%

OTHER FUNDS

LAW ENFORCEMENT EDUCATION FUND

FUNCTION

This fund was established to manage the allocation of payments received from the Law Enforcement Officer Standards and Education (LEOSE) account.

Senate Bill 1135 of the 74th legislature directs the Comptroller of Public Accounts to make an annual allocation from the LEOSE account to qualified law enforcement agencies for expenses related to the continuing education of persons licensed under Chapter 415, Government Code.

An eligible law enforcement position is defined as one held by a person licensed under Chapter 425, Government Code; who works as a peace officer or licensed jailer on the average of at least 32 hours per week; who is compensated by a political subdivision of the state at the minimum wage rate or higher; and who is entitled to all employee benefits offered to a peace officer. The Texas Commission on Law Enforcement Officer Standards and Education have ruled support personnel, communications officers, etc. are eligible employees under this bill.

Money received by the department must only be spent on expenses related to the continuing education of persons licensed by the commission or for training full time support personnel.

The money provided by this bill may not replace funds that are already budgeted for training and should not roll over to the General Fund at the end of the year. The police department is not required to spend the entire allocation in one year. They may accumulate it from year to year.

The police department must maintain complete and detailed records of all money received and spent. All money received is subject to audit by the State Auditor. Cities shall annually audit their law enforcement agency and send the results to the Comptroller of Public Accounts, Allocation Section 111 East 17th Street, Austin 78774.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
LAW ENFORCEMENT EDUCATION FUND**

LAW ENFORCEMENT ED	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
BASE REVENUES										
EDUCATION GRANT	2,846	0	0	0	2,580	2,500	2,575	2,652	2,732	2,814
INTEREST	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	2,846	0	0	0	2,580	2,500	2,575	2,652	2,732	2,814
BASE EXPENSES										
SERVICES	3,237	0	2,536	0	1,000	4,000	2,575	2,652	2,732	2,814
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	3,237	0	2,536	0	1,000	4,000	2,575	2,652	2,732	2,814
NET REVENUES	(391)	0	(2,536)	0	1,580	(1,500)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	3,343	2,952	2,952	416	416	1,996	496	496	496	496
NET REVENUES	(391)	0	(2,536)	0	1,580	(1,500)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	2,952	2,952	416	416	1,996	496	496	496	496	496

CHILD SAFETY FUND

FUNCTION

This fund was established to manage the disbursement of funds from the Harris County Tax Assessor/Collectors office. These funds are collected by the county from the sale of vehicle license registrations. A portion of these fees are then allocated to municipalities.

Under State Law, municipalities with a population less than 850,000 can only use these funds for a school crossing guard program if the municipality operates one, then the funds can only be used to fund programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
CHILD SAFETY PROGRAMS FUND**

CHILD SAFETY	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
<i>BASE REVENUES</i>										
CHILD SAFETY REVENUE	17,756	17,003	15,507	15,000	14,844	14,134	14,568	14,995	15,445	15,908
INTEREST	19	17	14	17	5	10	15	15	15	15
TOTAL REVENUES	17,775	17,020	15,522	15,017	14,849	14,144	14,573	15,010	15,460	15,923
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	8,000	9,500	9,500	9,800
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	22,109	9,499	10,543	30,000	11,471	30,000	5,100	5,100	5,100	5,100
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	22,109	9,499	10,543	30,000	11,471	30,000	13,100	14,600	14,600	14,900
NET REVENUES	(4,334)	7,521	4,978	(14,983)	3,378	(15,856)	1,473	410	860	1,023
<i>FUND BALANCE</i>										
BEGINNING BALANCE	22,074	17,740	25,261	30,240	30,240	33,617	17,762	19,235	19,645	20,505
NET REVENUES	(4,334)	7,521	4,978	(14,983)	3,378	(15,856)	1,473	410	860	1,023
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	17,740	25,261	30,240	15,257	33,617	17,762	19,235	19,645	20,505	21,529

STEP FINES

FUNCTION

The main objective of the STEP (Selective Traffic Enforcement Program) is to increase effective enforcement and adjudication of traffic safety-related laws to reduce fatal and serious injury crashes. This is done by increasing enforcement of traffic safety-related laws and by increasing public education and information campaigns. This is a City program and officers will be paid on an overtime basis for traffic enforcement.

The optimum goal is for the traffic in the City to have a 50% compliance rate, meaning at least half the vehicles in the city traveling at the posted speed or below.

The monies generated from the tickets, after all court costs and fees are removed, are used for the Police Department in the area of overtime pay, help to purchase vehicles, equipment, training, and any other need that may arise throughout the year (for this program). This fund was established to manage the collection and disbursement of those funds.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
STEP FINES FUND**

STEP FINES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
BASE REVENUES										
STEP FINES	103,518	10,480	5,933	25,000	17,500	15,000	15,450	15,914	16,391	16,883
INTEREST	75	148	104	13	12	12	25	25	25	25
TOTAL REVENUES	103,594	10,628	6,037	25,013	17,512	15,012	15,475	15,939	16,416	16,908
BASE EXPENSES										
PERSONNEL	0	0	0	0	2,175	2,175	2,241	2,308	2,377	2,449
SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	25	25	25
CAPITAL OUTLAY	47,879	0	100,848	0	29,641	50,000	0	0	0	0
TOTAL EXPENSES	47,879	0	100,848	0	29,641	52,175	2,241	2,333	2,402	2,474
NET REVENUES	55,715	10,628	(94,811)	25,013	(12,129)	(37,164)	13,234	13,606	14,014	14,434
FUND BALANCE										
BEGINNING BALANCE	79,417	135,132	145,760	50,949	50,949	38,820	1,657	14,891	28,496	42,510
NET REVENUES	55,715	10,628	(94,811)	25,013	(12,129)	(37,164)	13,234	13,606	14,014	14,434
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	135,132	145,760	50,949	75,962	38,820	1,657	14,891	28,496	42,510	56,944

SEIZURE FUNDS

FUNCTION

The seizure fund was established to account for seized drug money and property. It is to be used solely for law enforcement purposes, such as the purchase of equipment and other items which were not originally budgeted.

Two fund accounts are set up. STATE Fund and FEDERAL Fund. At the end of each budget year a report must be sent to The Department of The Treasury and to the Office of the Attorney General in Austin. The difference between the two accounts are 1) STATE- items (property and money) that are seized on a local level and sent to the Harris county DA for seizure. 2) Federal-The US Department of Treasury administers its own program and we comply with their policies in order to participate.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
SEIZURE FUND STATE**

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
<i>BASE REVENUES</i>										
INTEREST	0	0	0	0	0	0	0	0	0	0
SEIZURE REVENUE	0	0	66,982	50,000	29,000	0	50,000	50,000	50,000	50,000
TOTAL REVENUES	0	0	66,982	50,000	29,000	0	50,000	50,000	50,000	50,000
<i>BASE EXPENSES</i>										
SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	162	5,000	0	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY	0	0	86,794	70,000	0	70,000	45,000	45,000	45,000	45,000
TOTAL EXPENSES	0	0	86,956	75,000	0	75,000	50,000	50,000	50,000	50,000
NET REVENUES	0	0	(19,974)	(25,000)	29,000	(75,000)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	48,510	48,510	77,510	2,510	2,510	2,510	2,510
NET REVENUES	0	0	(19,974)	(25,000)	29,000	(75,000)	0	0	0	0
TRANSFER FROM/(TO)	0	0	68,484	0	0	0	0	0	0	0
ENDING BALANCE	0	0	48,510	23,510	77,510	2,510	2,510	2,510	2,510	2,510

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
FEDERAL SEIZURE FUND**

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
INTEREST	117	131	110	120	25	60	62	64	66	68
SEIZURE REVENUE	109,809	81,443	65,771	50,000	0	0	50,000	50,000	50,000	50,000
TOTAL REVENUES	109,926	81,574	65,882	50,120	25	60	50,062	50,064	50,066	50,068
<i>BASE EXPENSES</i>										
PERSONNEL	0	0	21,953	15,000	14,681	15,904	15,000	15,000	15,000	15,000
SUPPLIES	0	5,839	3,000	7,500	23,000	7,500	7,500	7,500	7,500	7,500
SERVICES	9,637	24,704	50,583	10,000	18,180	13,600	10,000	10,000	10,000	10,000
CAPITAL OUTLAY	25,220	0	2,681	75,000	0	0	50,000	50,000	50,000	50,000
TOTAL EXPENSES	34,857	30,543	78,216	107,500	55,861	37,004	82,500	82,500	82,500	82,500
NET REVENUES	75,069	51,031	(12,335)	(57,380)	(55,836)	(36,944)	(32,438)	(32,436)	(32,434)	(32,432)
<i>FUND BALANCE</i>										
BEGINNING BALANCE	51,859	126,928	177,959	97,140	97,140	41,304	4,360	(28,078)	(60,514)	(92,949)
NET REVENUES	75,069	51,031	(12,335)	(57,380)	(55,836)	(36,944)	(32,438)	(32,436)	(32,434)	(32,432)
TRANSFER FROM/(TO)	0	0	(68,484)	0	0	0	0	0	0	0
ENDING BALANCE	126,928	177,959	97,140	39,760	41,304	4,360	(28,078)	(60,514)	(92,949)	(125,381)

PARK IMPROVEMENT FUND**FUNCTION**

Every developer, builder or property owner in the City of Seabrook is required to pay a parks fee in lieu of dedication of land on every living unit developed for residential use. These fees are deposited to the Park Improvement Fund and are to be used for park purchases and/or the development, maintenance and operations of parks within the City of Seabrook.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
PARK IMPROVEMENT FEES FUND**

PARK IMPROVEMENT FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
<i>BASE REVENUES</i>										
PARK IMPACT FEES	14,250	17,500	10,000	5,500	6,369	104,000	3,000	2,500	2,500	2,500
INTEREST	<u>14</u>	<u>18</u>	<u>15</u>	<u>15</u>	<u>4</u>	<u>15</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL REVENUES	14,264	17,518	10,015	5,515	6,373	104,015	3,010	2,510	2,510	2,510
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	8,931	0	5,116	0	35,439	0	3,000	2,500	2,500	2,500
CAPITAL OUTLAY	<u>5,841</u>	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,500</u>	<u>55,000</u>	<u>0</u>
TOTAL EXPENSES	14,772	0	5,116	45,000	35,439	0	23,000	23,000	57,500	2,500
NET REVENUES	(508)	17,518	4,899	(39,485)	(29,066)	104,015	(19,990)	(20,490)	(54,990)	10
<i>FUND BALANCE</i>										
BEGINNING BALANCE	18,379	17,871	35,389	40,288	40,288	11,221	115,236	95,246	74,756	19,766
NET REVENUES	(508)	17,518	4,899	(39,485)	(29,066)	104,015	(19,990)	(20,490)	(54,990)	10
CAFR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	17,871	35,389	40,288	803	11,221	115,236	95,246	74,756	19,766	19,776

CAROTHERS COASTAL GARDENS

FUNCTION

Carothers Coastal Gardens is an event facility adjacent to Pine Gully Park on the City's north east corner. It was originally built as a private home and in 2007 the voters elected to purchase the property with a bond sale. Located on 8 acres along Galveston Bay, the property can be rented for weddings, receptions, business meetings, etc. This fund accounts for revenues received from rentals and the expenditures incurred to maintain the property.

CITY OF SEABROOK MULTI-YEAR FINANCIAL OVERVIEW CAROTHERS COASTAL GARDENS

CAROTHER'S	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015 BUDGET			PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
BASE REVENUES										
RENTAL INCOME	6,825	39,658	62,369	63,000	58,000	60,000	61,800	63,654	65,564	67,531
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
TRANSFER IN FRM GF	48,000	0	0	0	0	0	964	1,480	1,669	1,845
TOTAL REVENUES	54,825	39,658	62,369	63,000	58,000	60,000	62,764	65,134	67,233	69,375
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	22,274	2,796	1,090	4,500	3,300	4,000	4,320	4,536	4,763	5,001
SERVICES	32,534	29,502	32,775	45,100	37,200	45,100	48,708	51,143	53,701	56,386
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	54,808	32,298	33,865	49,600	40,500	49,100	53,028	55,679	58,463	61,387
NET REVENUES	17	7,360	28,503	13,400	17,500	10,900	9,736	9,455	8,770	7,989
FUND BALANCE										
BEGINNING BALANCE	0	17	7,377	35,880	35,880	53,380	64,280	74,017	83,472	92,241
NET REVENUES	17	7,360	28,503	13,400	17,500	10,900	9,736	9,455	8,770	7,989
ENDING BALANCE-UNRESERVED	17	7,377	35,880	49,280	53,380	64,280	74,017	83,472	92,241	100,230

PUBLIC SAFETY FUND

At the recommendation of the Public Safety Committee, the new Public Safety Fund was approved by City Council in May 2010. This fund was established to accept donations which will be used to purchase needed equipment for which money is not available in the current operating budget for Police, Fire and Ambulance.

The purchase requests could include the following:

- Police: bullet proof vests, patrol equipment, dispatch equipment, crime prevention equipment, radio and laptop equipment, mobility equipment, etc.
- Fire: Thermal Image equipment, life packs, fireman safety cloths, helmets, hoses, radio and laptop equipment, heat exhaustion equipment, mobility equipment etc.
- EMS: Items that are related to Seabrook EMS services, radio and laptop equipment, life saving equipment, mobility equipment, etc.

The Public Safety Committee will review all requests for funding and all purchases will be approved in advance by City Council in a public/posted meeting.

Donations to this fund are strictly voluntary and can be made in two ways. One way is by paying the extra \$3 that will appear each month on your water bill. The second way is by making a cash donation directly to the fund by writing a check to the city for that purpose. **ALL donations are tax deductible under Section 170(c)(1) of the Internal Revenue Service Code.**

CITY OF SEABROOK MULTI-YEAR FINANCIAL OVERVIEW PUBLIC SAFETY FUND

PUBLIC SAFETY FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
BASE REVENUES										
INTEREST	14	74	62	45	36	40	41	42	44	45
CONTRIBUTIONS	86,844	92,018	95,079	94,000	96,813	96,000	94,000	94,000	94,000	94,000
TOTAL REVENUES	86,859	92,092	95,140	94,045	96,849	96,040	94,041	94,042	94,044	94,045
BASE EXPENSES										
SUPPLIES	0	6,495	6,671	0	7,227	0	0	42	44	45
SERVICES	0	0	21,897	0	1,230	0	0	0	0	0
CAPITAL OUTLAY	0	52,383	41,207	84,874	27,631	87,132	86,400	84,600	84,600	84,600
TOTAL EXPENSES	0	58,878	69,775	84,874	36,088	87,132	86,400	84,642	84,644	84,645
NET REVENUES	86,859	33,214	25,365	9,171	60,761	8,908	7,641	9,400	9,400	9,400
FUND BALANCE										
BEGINNING BALANCE	n/a	86,859	120,073	145,438	145,438	206,199	215,108	222,749	232,149	241,549
NET REVENUES	86,859	33,214	25,365	9,171	60,761	8,908	7,641	9,400	9,400	9,400
ENDING BALANCE	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	86,859	120,073	145,438	154,609	206,199	215,108	222,749	232,149	241,549	250,949

Expenses are budgeted at 90% of prior year revenues.

MUNICIPAL COURT SECURITY FUND

FUNCTION

The Municipal Court Security Fund is used to account for the collection of fees and to pay for items and/or personnel to provide security to buildings that house the municipal court. Each defendant convicted of a misdemeanor pays a \$3 security fee as a part of the court costs.

CITY OF SEABROOK MULTI-YEAR FINANCIAL OVERVIEW MUNICIPAL COURT SECURITY FUND

MUNICIPAL COURT SECURITY	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
<i>BASE REVENUES</i>										
MUN COURT SECURITY FEES	17,406	11,620	6,568	6,000	6,178	6,361	6,679	6,946	7,155	7,298
INTEREST	<u>50</u>	<u>36</u>	<u>27</u>	<u>25</u>	<u>7</u>	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	17,456	11,656	6,595	6,025	6,185	6,368	6,679	6,946	7,155	7,298
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	6,952	7,520	2,360	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	413	145	11,130	0	1,930	0	0	0	0	0
SERVICES	11,823	0	3,495	0	0	0	0	0	0	0
CAPITAL OUTLAY	<u>9,550</u>	<u>5,325</u>	<u>0</u>	<u>22,000</u>	<u>0</u>	<u>22,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	28,738	12,990	16,984	22,000	1,930	22,000	0	0	0	0
NET REVENUES	(11,282)	(1,334)	(10,389)	(15,975)	4,255	(15,632)	6,679	6,946	7,155	7,298
<i>FUND BALANCE</i>										
BEGINNING BALANCE	47,571	36,289	34,955	24,566	24,566	23,821	8,189	14,868	21,814	28,969
NET REVENUES	(11,282)	(1,334)	(10,389)	(15,975)	4,255	(15,632)	6,679	6,946	7,155	7,298
TRSFER TO OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	36,289	34,955	24,566	8,591	23,821	8,189	14,868	21,814	28,969	36,267

MUNICIPAL COURT TECHNOLOGY FUND

FUNCTION

The Municipal Court Technology Fund is used to account for the collection of fees and to purchase or to maintain technological enhancements for the municipal court. Each defendant convicted of a misdemeanor pays a \$4 technology fee as a part of the court costs.

CITY OF SEABROOK MULTI-YEAR FINANCIAL OVERVIEW MUNICIPAL COURT TECHNOLOGY FUND

MUNICIPAL COURT TECHNOLOGY	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
<i>BASE REVENUES</i>										
COURT TECHNOLOGY FEES	23,174	15,522	8,771	8,800	8,823	8,849	8,000	8,000	8,000	8,000
INTEREST	3	7	7	7	7	7	7	13	7	7
TOTAL REVENUES	23,177	15,529	8,779	8,807	8,830	8,856	8,000	8,000	8,000	8,000
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	11,122	12,692	3,623	0	0	0	0	0	0	0
SERVICES	514	1,405	9,248	0	0	0	0	0	0	0
CAPITAL OUTLAY	(550)	5,339	0	15,000	0	15,000	10,000	10,000	10,000	10,000
TOTAL EXPENSES	11,086	19,436	12,871	15,000	0	15,000	10,000	10,000	10,000	10,000
NET REVENUES	12,091	(3,907)	(4,092)	(6,193)	8,830	(6,144)	(2,000)	(2,000)	(2,000)	(2,000)
<i>FUND BALANCE</i>										
BEGINNING BALANCE	4,061	16,152	12,245	8,152	8,152	16,982	10,838	8,838	6,838	4,838
NET REVENUES	12,091	(3,907)	(4,092)	(6,193)	8,830	(6,144)	(2,000)	(2,000)	(2,000)	(2,000)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	16,152	12,245	8,152	1,959	16,982	10,838	8,838	6,838	4,838	2,838

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
MUNICIPAL COURT TIME PAYMENT FUND**

MUNICIPAL COURT TIME	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
TIME PAYMENT FEES	1,897	1,449	730	725	870	870	870	870	870	870
INTEREST	13	11	10	10	3	3	3	3	3	3
TOTAL REVENUES	1,910	1,460	740	735	873	873	873	873	873	873
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	132	20,000	412	20,000	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	132	20,000	412	20,000	0	0	0	0
NET REVENUES	1,910	1,460	608	(19,265)	461	(19,127)	873	873	873	873
<i>FUND BALANCE</i>										
BEGINNING BALANCE	16,890	18,800	20,260	20,868	20,868	21,329	2,202	3,075	3,948	4,821
NET REVENUES	1,910	1,460	608	(19,265)	461	(19,127)	873	873	873	873
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	18,800	20,260	20,868	1,603	21,329	2,202	3,075	3,948	4,821	5,694

PEG FUND

FUNCTION

Created during fiscal year 2011-12, this fund is used to purchase equipment to enhance the City’s presence on its public access channel. PEG stands for Public, Educational and Government Access channels and is funded by local cable franchisees as set forth in the Chapter 66 of the Texas Utilities Code.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
PEG FUND**

PEG	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
<i>BASE REVENUES</i>										
FRANCHISE TAX	0	33,106	31,802	31,000	31,500	31,500	32,445	33,418	34,421	35,454
INTEREST	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	33,106	31,802	31,000	31,500	31,500	32,445	33,418	34,421	35,454
<i>BASE EXPENSES</i>										
SUPPLIES	0	3,455	1,662	6,200	18,000	10,000	0	33,418	34,421	35,454
SERVICES	0	0	50	5,000	50	0	0	0	0	0
CAPITAL OUTLAY	0	21,259	0	10,000	8,600	0	0	0	0	0
TOTAL EXPENSES	0	24,714	1,712	21,200	26,650	10,000	0	33,418	34,421	35,454
NET REVENUES	0	8,392	30,090	9,800	4,850	21,500	32,445	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	n/a	0	8,392	38,482	38,482	43,332	64,832	97,277	97,277	97,277
NET REVENUES	0	8,392	30,090	9,800	4,850	21,500	32,445	0	0	0
ENDING BALANCE	0	8,392	38,482	48,282	43,332	64,832	97,277	97,277	97,277	97,277

BUDGET STABILIZATION FUND

FUNCTION

This fund was established during fiscal year 2011-12 by a transfer of resources from both the General and Enterprise funds. The transfer of \$800,000 was determined by the balances in those funds at the close of fiscal year 2010-11. The monies will be used at a future date to help offset loss of revenues due the impending construction on State Highway 146.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
BUDGET STABILIZATION FUND**

BUDGET STABILIZATION FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2014	2014	2015	PROJECTED			
	2011	2012	2013	BUDGET	FORECAST	BUDGET	2016	2017	2018	2019
<i>BASE REVENUES</i>										
INTEREST	0	532	769	1,200	276	281	321	321	321	321
TRANSFERS IN	0	800,000	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	800,532	769	1,200	276	281	321	321	321	321
<i>BASE EXPENSES</i>										
TRANSFER TO GF	0	0	0	0	0	0	0	0	0	0
TRANSFER TO EF	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS OUT	0	0	0	0	0	0	0	0	0	0
NET REVENUES	0	800,532	769	1,200	276	281	321	321	321	321
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	800,532	801,291	801,291	801,567	801,848	802,168	802,489	802,810
NET REVENUES	0	800,532	769	1,200	276	281	321	321	321	321
ENDING BALANCE	0	800,532	801,291	802,491	801,567	801,848	802,168	802,489	802,810	803,131

APPENDIX

**CITY OF SEABROOK
2014 BUDGET CALENDAR FOR 2014-15 BUDGET**

DATE	DAY	EVENT
Mar 1 - 31	Mon - Fri	Finance Dept review & update new budget sheets & forecasts for each department
Mar 15-31	Mon - Fri	Prepare Personnel Budget (Finance & Personnel) & update department budget worksheets.
Mar 18	Tues	Initial meeting with city manager and HR to discuss materials for budget planning staff retreat
Mar 24- Mar 30	Mon - Fri	Complete preparation of departmental budget sheets
Mar 25	Tues	Meet with city manager and HR in preparation of Apr 2 staff retreat
Apr 2	Wed	Download March final numbers, update forecasts & budget sheets
Apr 4	Fri	Budget planning staff retreat
Apr 10	Thur	Distribute budget worksheet files & current forecasts to department directors.
Apr 14-Apr 28	Mon-Fri	Finance - Review revenue/expense estimates, assist in completion of personnel sheets
April 28	Mon	1st draft department budgets submitted to finance dept with updated forecasts
Apr 28-May2	Mon-Fri	Finance - Review budgets & forecasts submitted for completeness, review decision packages
May 5	Mon	Distribute 1st UNCUT draft of 2014-15 budget to department heads
May 7	Wed	Meet with staff to discuss 1st UNCUT budget, personnel changes, decision packages, goals
May 8-May 9	Thur-Fri	Update budgets with changes from May 2nd staff meeting, work with HR on personnel changes
May 12-May 30	Mon-Fri	Departments update their accomplishments and goals for new year
May 14-May 30	Mon-Fri	Receive rate letter and estimates from TMRS, receive premium pricing on health insurance
Late May		Update budgets to reflect new TMRS & healthcare costs
May 19-Jun 27	Mon-Fri	Continue working with staff to get budget balanced
Jul 1	Tue	Present balanced budget to Council
Jul 8	Tue	City Council Budget Workshop
Jul 22	Tue	City Council Budget Workshop
Aug 21	Thur	Email PDF by noon Notice of Public Hearing on 2014-15 Budget to newspaper
Aug 22	Fri	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Aug 28	Thur	Publication of Notice of Public Hearing on 2014-15 Budget (14 days required before public hearing)
Aug 22	Fri	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Aug 25	Mon	Calculation of Effective and Rollback tax rates.
Aug 28	Thur	Email PDF file by noon publication of Effective and Rollback tax rates & post notice on website/TV
Aug 29	Fri	72 hour notice for meeting to discuss effective tax rate calculation, Proposed rate & final budget
Sep 2	Tue	Council Agenda - Discuss final budget & proposed tax rate. Take record vote on proposed tax rate if increased and schedule public hearings. If no increase, tax rate can be adopted any time after the budget is adopted.
Sep 4	Thur	Publication of Effective and Rollback tax rates.
Sep 16	Tue	Public Hearing on 2014-15 Budget.
Sep 16	Tue	Council adopts 2014-15 Budget. RECORD VOTE REQUIRED
Sep 18	Thur	Publication of notice of Public Hearings on Tax Rate change. (7 days required before public hearing)
Sep 30	Tue*	First public hearing on tax rate change. Special meeting date
Oct 7	Tue	Second public hearing on tax rate change.
Oct 9	Thur	Publication of Notice of Tax Rate Increase (7 days required before adoption)
Oct 21	Tue	Council adopts 2014 Ad Valorem Tax Rate. (Not <3 days or >14 days after 2nd public hearing) (Meeting is 14 days AFTER 2nd PH) This is also last day to adopt rate. 60 DAYS AFETR RECEIVING ROLLS

**CITY OF SEABROOK
ORDINANCE NO. 2014-24
BUDGET ORDINANCE FY 2014/15**

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AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2014 AND ENDING ON SEPTEMBER 30, 2015 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD ON SEPTEMBER 16, 2014 IN ACCORDANCE WITH THE CITY'S CHARTER AND WITH STATE LAW.

WHEREAS, the City Manager on July 1, 2014, filed a proposed budget with the Council for the fiscal year commencing October 1, 2014, as required by the Charter of Seabrook; and,

WHEREAS, said proposed budget, as revised by the City Council, was duly set for a public hearing ordered to be called by the City Council and held on September 16, 2014 after due notice as required by the Charter of the City of Seabrook and laws of the State of Texas; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SEABROOK, STATE OF TEXAS:

THAT, the figures in the amount of \$17,717,313.00 for the General Fund, Enterprise Fund, and Debt Service Fund, and \$2,183,266.00 for the Special Budgets (does not include the EDC or Crime Control District Budgets), prepared and submitted by the City Manager and revised by the City Council of the 2014/15 Budget, be and the same are hereby, in all things, approved, appropriated and amended. Copies of the 2014/15 Budget Revenue and Expense Summaries, identified as Exhibit A, are hereby attached and made a part of this Ordinance.

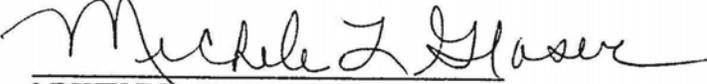
AND IT IS SO ORDERED.

PASSED, APPROVED, AND ADOPTED ON FIRST AND FINAL READING THIS THE 16TH DAY OF SEPTEMBER 2014.



GLENN R. ROYAL, MAYOR

ATTEST:



MICHELE L. GLASER, TRMC
CITY SECRETARY



**CITY OF SEABROOK
ORDINANCE NO. 2014-22
CRIME CONTROL AND PREVENTION DISTRICT BUDGET ORDINANCE
FY 2014/15**

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK CRIME CONTROL AND PREVENTION DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2014 AND ENDING ON SEPTEMBER 30, 2015 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 16, 2014.

WHEREAS, the Board of Directors for the Crime Control and Prevention District established procedures for approving its budget and held its required public hearing on **September 16, 2014** ; and

WHEREAS, the Board approved a proposed budget for the fiscal year commencing October 1, **2014 on September 16, 2014**; and

WHEREAS, the budget must now be approved by the Seabrook City Council; and

WHEREAS, the City Council held a public hearing on the budget on **September 16, 2014** prior to approving the District’s budget; now, therefore

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SEABROOK, STATE OF TEXAS:

THAT, a budget in the amount of **\$570,883.00** for the Crime Control and Prevention District Budget, prepared and submitted by the Board of Directors of the District is, in all things, approved, appropriated and amended. A copy of the **2014/15** Budget Revenue and Expense Summary, identified as Exhibit A, is hereby attached and made a part of this Ordinance.

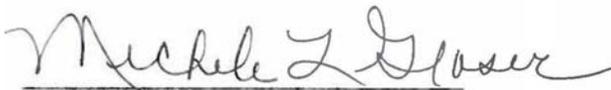
AND IT IS SO ORDERED.

PASSED, APPROVED, AND ADOPTED ON FIRST AND FINAL READING THIS THE 16TH DAY OF SEPTEMBER 2014.



GLENN R. ROYAL, MAYOR

ATTEST:



MICHELE L. GLASER, TRMC
CITY SECRETARY



**CITY OF SEABROOK
ORDINANCE NO. 2014-23
EDC BUDGET ORDINANCE
FY 2014/15**

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AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK ECONOMIC DEVELOPMENT CORPORATION BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2014 AND ENDING ON SEPTEMBER 30, 2015 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 16, 2014.

WHEREAS, On August 14, 2014 the Board of Directors for the Seabrook Economic Development Corporation approved a proposed budget for the Seabrook Economic Development Corporation for the fiscal year commencing October 1, 2014, and

WHEREAS, the budget must now be approved by the Seabrook City Council; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SEABROOK, STATE OF TEXAS:

THAT, the figures in the amount of \$1,124,185.00 for the Seabrook Economic Development Corporation Budget, prepared and submitted by the Seabrook Economic Development Corporation be the same and are hereby, in all things, approved, appropriated and amended. Copies of the 2014/15 Economic Development Corporation Budget Revenue and Expense Summaries, identified as Exhibit A, are hereby attached and made a part of this Ordinance.

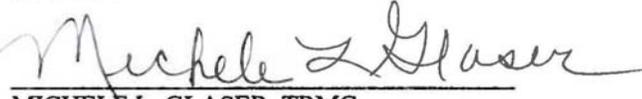
AND IT IS SO ORDERED.

PASSED, APPROVED, AND ADOPTED ON FIRST AND FINAL READING THIS THE 16TH DAY OF SEPTEMBER, 2014.



GLENN R. ROYAL, MAYOR

ATTEST:



MICHELE L. GLASER, TRMC
CITY SECRETARY



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**CITY OF SEABROOK
ORDINANCE NO. 2014-25
TAX ORDINANCE**

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF SEABROOK, TEXAS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS the City Council of the City of Seabrook finds that the tax for the year 2014 hereinafter levied for current expenses of the city and the general improvement of the city and its property is in all respects necessary and must be levied to provide the revenue requirements of its budget for the ensuing year; and

WHEREAS the City Council of the City of Seabrook further finds that the taxes for the year 2014, hereinafter levied, are necessary to pay interest and to provide the required sinking fund on outstanding bonds of the city issued for municipal purposes; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SEABROOK, STATE OF TEXAS:

SECTION 1. For the current expenses of the City of Seabrook and for the general improvement of the city and its properties, there is hereby levied and ordered to be assessed and collected for the year 2014 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of 45.9507 cents on each one hundred dollars (\$100.00) assessed valuation on all property situated with the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.83 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS AN A \$100,000 HOME BY APPROXIMATELY \$-23.64.

SECTION 2. For the purpose of paying interest and providing for a sinking fund for the payment of each issue of waterworks system, sewer system and general obligation bonds, including payment of the various installments of principal which may be payable during the ensuing year of such bonds, there is hereby levied and ordered to be assessed and collected for 2014 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of 18.0523 cents on each hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

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SECTION 3. The total ad valorem tax rate in the City of Seabrook to be assessed and collected for 2014 and for each year thereafter until it be otherwise provided and ordered is **64.0030** cents on each hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

SECTION 4. All taxes levied hereby are payable on or before December 31, 2014. Taxpayers who have not paid their tax bill levied hereunder on or before the 31st day January, 2015 shall be assessed a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1st of the year becomes delinquent. A tax delinquent on July 1st incurs a total penalty of twelve percent (12%) of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax accrues interest at the rate of one percent (1%) for each month the tax remains unpaid.

SECTION 5. The term "assessed valuation" as used herein, shall mean a valuation which is one hundred percent (100%) on the actual value of any and all property subject to ad valorem tax. The tax levied by this ordinance shall be calculated upon said "assessed valuation" in relation to the rates above set forth.

SECTION 6. Should any part of this ordinance be held invalid by a court of competent jurisdiction, the remaining parts shall be severable and shall continue to be in full force and effect.

PASSED, APPROVED AND ADOPTED ON FIRST AND FINAL READING THIS THE 21st DAY OF OCTOBER 2014.



Glenn R. Royal

GLENN R. ROYAL, MAYOR

ATTEST:

Meredith Brant

MEREDITH BRANT, TRMC
ASSISTANT CITY SECRETARY

CITY OF SEABROOK
RESOLUTION NO. 2014-10
ADOPTION OF THE CITY'S INVESTMENT POLICY

A RESOLUTION ADOPTING THE INVESTMENT POLICY FOR THE CITY OF SEABROOK IN ACCORDANCE WITH STATE LAW AND THE PUBLIC FUNDS INVESTMENT ACT (PFIA).

WHEREAS, the City of Seabrook's Investment Policy has been approved each year as part of its Budget; and

WHEREAS, the PFIA requires each City to adopt its Investment Policy as a separate document; and

WHEREAS, the PFIA requires an annual review, now, therefore

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SEABROOK, STATE OF TEXAS:

That the City of Seabrook hereby formally adopts an Investment Policy as shown on Exhibit A which is hereby attached and made part of this resolution.

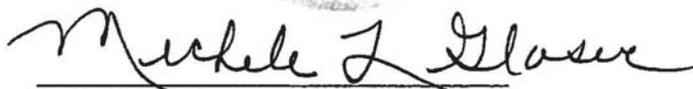
AND IT IS SO ORDERED

PASSED, APPROVED AND ADOPTED THIS 4th DAY OF NOVEMBER, 2014.




Glenn R. Royal, Mayor

ATTEST:


Michele L. Glaser, TRMC
City Secretary

Resolution 2014-10, Exhibit A

City of Seabrook Investment Policy

1. **POLICY**

It is the policy of the City of Seabrook (the "City") to invest public funds in a manner which will preserve the principal and maintain liquidity through limitations and diversification seeking the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

2. **PURPOSE**

The purpose of this investment policy is to comply with all the statutes governing the investment of the City's funds and Chapter 2256 of the Government Code ("Public Funds Investment Act") which requires the City to adopt a written investment policy regarding the investment of its funds and funds under its control. The policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

3. **SCOPE**

This investment policy applies to all financial assets of the City of Seabrook. These funds are accounted for in the City of Seabrook's Comprehensive Annual Financial Report and include:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Debt Service Fund
- Any new fund created by the City, unless specifically exempted from this Policy by the City Council or by law.

The City may consolidate cash balances from various funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

4. **INVESTMENT STRATEGY BY FUND TYPE**

- **Operating Funds:** Operating funds will have as their primary objective to assure that anticipated daily cash requirements are matched with adequate investment liquidity. The secondary objective is to create a portfolio that will minimize volatility during changing economic cycles. There should also be a marketability of the investment if the need arises to liquidate the investment before maturity.
- **Debt Service Funds:** Investment strategies for debt service funds shall have as their primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated final maturity which exceeds the debt service payment date or funds shall be maintained in an investment pool to be available for debt service payments.
- **Capital Project and Special Purpose Funds:** These funds will have as their primary objective to assure that anticipated cash outflows are matched with adequate investment liquidity. These portfolios should have liquid securities to allow for unanticipated project expenditures or accelerated project outlays due to a better than expected or changed

Resolution 2014-10, Exhibit A

construction schedule. The stated final maturity dates of securities held should not exceed the estimated project completion date.

5. PRUDENCE

Investments shall be made with judgment and care-under circumstances then prevailing-which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable income to be derived.

- The standard of prudence to be used by investment officials shall be the "Prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.
- The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific investment's credit risk or market price changes, provided that these deviations are reported immediately and the appropriate action is taken to control adverse developments.

6. OBJECTIVE

The primary objectives, in priority order of the City of Seabrook's investment activities shall be:

- **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the City of Seabrook shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- **Liquidity:** The City of Seabrook's investment portfolio will remain sufficiently liquid to enable the City of Seabrook to meet all operating requirements which might be reasonably anticipated.
- **Public Trust:** All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment Officials shall avoid any transaction that might impair public confidence in the City's ability to govern effectively. The governing body recognizes that in a diversified portfolio, occasional measured losses due to market volatility are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.
- **Return of Investment:** The City of Seabrook's investment portfolio shall be designed with the objective of attaining a rate of return throughout the budgetary and economic cycles, commensurate with the City of Seabrook's investment risk constraints and the cash flow characteristics of the portfolio.

7. DELEGATION OF AUTHORITY

Authority to manage the City of Seabrook's investment program is derived from the following: Ordinances, Resolutions and other acts of Council. Management responsibility for the

Resolution 2014-10, Exhibit A

investment program is hereby delegated to the Investment Officer, who shall establish written procedures for the operation of the investment program consistent with this policy.

8. TRAINING

Investment Officers shall attend at least one investment training session within 12 months after taking office or assuming duties, and shall attend an investment training session not less than once in a two-year period and receive not less than 10 hours of instruction relating to investment responsibilities from an independent source to insure the quality and capability of investment management in compliance with Public Funds Investment Act. For the purposes of this policy, an "independent source" is defined as a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the City may engage in investment transactions. Independent sources that may provide investment training include the Government Treasurer's Organization of Texas, the University of North Texas, the Government Finance Officers Association of Texas, or the Texas Municipal League. Training shall be in accordance with the Public Funds Investment Act and shall include education in investment controls, security risks, market risks, and compliance with statutes governing the investment of public funds. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Finance Director is the designated Investment Officer.

9. ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the City Council any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the City of Seabrook, particularly with regard to the time of purchases and sales.

10. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The Finance Officer will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness who are authorized by the State of Texas. They may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except in a qualified public depository as established by state laws.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Officer with the following: audited financial statements, proof of National Association of Security Dealers certification, trading resolution, proof of state registration and certification of having read the City of Seabrook's investment policy and depository contracts.

An annual review of financial condition and registrations of qualified bidders will be conducted by the Finance Officer.

A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the City of Seabrook invests.

11. AUTHORIZED AND SUITABLE INVESTMENTS

Resolution 2014-10, Exhibit A

The City of Seabrook is empowered by statute to invest in the following types of securities:

- U.S. Treasury Bills, Notes or Bonds, and other securities which are guaranteed as to principal and interest by the full faith and credit of the State of Texas or the United States of America or their respective agencies and instrumentalities.
- Collateralized or fully insured certificates of deposit and/or approved savings instruments at FDIC insured banks in the State of Texas, consistent with the City's current bank depository agreement.
- Repurchase agreements, if secured by U.S. Treasury Bills, Notes or Bonds
- Public Funds Investment Pool as set forth under the Interlocal Corporation Act, Article 4413 (34C).

12. **PROCUREMENT**

Authorized investments may be made only after competitive bids are solicited from at least three sources, with the exception of a) transactions with local government investment pools, and b) treasury and agency securities purchased at issue through an approved broker/dealer or financial institution.

13. **MONITORING**

Monitoring shall be conducted quarterly when investment reports are compiled to ensure investments are in compliance with credit rating requirements according to PFIA and the liquidation of such investments if the minimum rating during this period is not satisfied.

Affected obligations under "Authorized and Suitable Investments" in this policy and their minimum rating requirements are:

- **Investment Pools:** Rated not less than AAA or an equivalent rating by at least one nationally recognized rating service.

11. **COLLATERALIZATION**

Collateralization will be required on three types of investments: certificates of deposit, other approved savings instruments at an FDIC insured bank and repurchase (and reverse) agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest.

The City of Seabrook chooses to limit collateral to the following:

- Obligations of the United States or its agencies and instrumentalities;
- Direct obligations of the State of Texas or its agencies;
- Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States;
- Obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as investment quality by nationally recognized investment rating firms and having received a rating of not less than "A" or its equivalent.
- Certificates of deposit issued by state and national banks domiciled in this state that are:
 - Guaranteed or insured by the Federal Deposit Insurance Corporation or its successor; or
 - Secured by obligations that are described by subdivisions A-D of this subsection, which are intended to include all direct agency or instrumentality issued mortgage-backed securities rated "AAA" by a nationally recognized rating agency and that have a market value of not less than the principal amount of the certificate;

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- Fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described in subdivision 1 of this subsection, pledged with a third party selected or approved by the City of Seabrook and placed through a primary government securities dealer, as defined by the Federal Reserve, or a bank domiciled in this state;
- Certificates of deposit issued by savings and loan associations domiciled in this state that are:
 - Guaranteed or insured by the Federal Savings and Loan Insurance Corporation or its successor; or
 - Secured by obligations that are described by subdivisions A-D of this subsection which are intended to include all direct federal agencies or instrumentality issued mortgage-backed securities that have a market value of not less than the principal amount of the certificates; and
- Such other investments as may be authorized by Texas Revised Civil Statutes, article 842a -2, as amended.

12. SAFEKEEPING AND CUSTODY

All security transactions including collateral for repurchase agreements, entered into by the City of Seabrook shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Finance Director and evidenced by safekeeping receipts.

13. DIVERSIFICATION

The City of Seabrook will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution. The City may invest up to 100% of its investment portfolio in U.S. Treasury securities, CD's and authorized investment pools.

14. MAXIMUM MATURITIES

To the extent possible, the City of Seabrook will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than two (2) years from the date of purchase. However, the City may collateralize its repurchase agreements using longer dated investments not to exceed five (5) years to maturity.

Reserve funds may be invested in securities exceeding two (2) years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

15. INTERNAL CONTROL

The Finance Officer shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees or Investment Officers of the City. Controls and managerial emphasis deemed most important that shall be employed where practical are:

- Control of collusion.
- Separation of duties.
- Separation of transaction authority from accounting and record keeping.
- Custodian safekeeping receipts records management.

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- Avoidance of physical delivery securities.
- Clear delegation of authority.
- Documentation on investment bidding events.
- Written confirmation of telephone transactions.
- Reconciliation and comparisons of security receipts with the investment subsidiary records.
- Compliance with investment policies.
- Accurate and timely reports.
- Validation of investment maturity decisions with supporting cash flow data.
- Adequate training and development of Investment Officers.
- Verification of all interest income and security purchase as sell computations.
- Review of financial condition of all brokers, dealers and depository institutions.
- Staying informed about market conditions, changes, and trends that require adjustments in investment strategies.

16. PERFORMANCE STANDARD

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

17. PERFORMANCE BENCHMARK

The City of Seabrook's investment strategy is passive. Given this strategy, the basis used by the Finance Officer to determine whether market yields are being achieved, shall be by the (e.g. six-month U.S. Treasury Bill and the average Fed Funds rate.)

18. REPORTING

The Director of Finance is charged with the responsibility of submitting to City Council a report no less than quarterly detailing the investment activity and returns for all funds and investments.

Reports will:

- Describe in detail the investment position of the entity on the date of the report;
- Be prepared and signed by all investment officers of the entity;
- Contain a summary statement of each pooled fund group that states the beginning and ending market value for the reporting period and fully accrued interest.
- State the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;
- State the maturity date of each separately invested asset that has a maturity date;
- State the account or fund or pooled group fund in the state agency or local government for which each individual investment was acquired; and
- State the compliance of the investment portfolio as it relates to the investment strategy stated in the City's investment policy and relevant provisions of the Public Funds Investment Act.

POLICIES AND PROCEDURES

The following budget policies and procedures have been adopted by the City of Seabrook.

OPERATING BUDGET POLICIES

1. The city will pay for all current expenditures with current revenues and available cash reserves. The city will avoid budgetary procedures which would result in current expenditures being paid at the expense of future years, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
2. The budget will provide for adequate maintenance of capital plant and equipment and for their orderly replacement.
3. The city will maintain a budgetary control system to assure adherence to the budget.
4. The City Manager will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
5. Each year, the city will update expenditure projections for the next five years. Projections will include estimated operating costs of future capital improvements that are included in the capital budget.

REVENUE POLICIES

1. The city will maintain a diversified and stable revenue system to shelter it from short-run fluctuations in a single revenue source.
2. The city will estimate its annual revenues by an objective, analytical process.
3. The city will project revenues for the next five years and will update this projection annually. Each existing and potential revenue source will be reexamined annually.
4. The city will follow an aggressive policy of collecting property tax revenues. The annual level of uncollected property taxes will generally not exceed 8 percent.
5. The city will establish all user charges and fees at a level related to the cost of providing the services.
6. Each year, the city will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.
7. The city will revise user fees annually to adjust for the effects of inflation.
8. The city will set fees and user charges for the Enterprise Fund such as water, sewer, or sanitation at a level that fully supports the total direct and indirect cost of the activity. Indirect cost includes annual depreciation of capital assets.
9. The city will set fees for other user activities, such as recreational services, at a level to support 50 percent of the direct and indirect cost of the activity.

RESERVE AND FUND BALANCE POLICIES

1. The city will maintain a fund balance of 25% of the current budget in the General Fund and 15% of the current budget in the Enterprise Fund.
2. The fund balances will provide for the following:
 - Temporary funding of unforeseen needs of an emergency or non-recurring nature as provided for in Charter Section 5.05 "Emergency Appropriations".

- Permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies.
 - Provide a local match for public or private grants.
 - Meet unexpected small increases in service delivery costs.
3. The city will establish an equipment reserve fund and will appropriate funds to it annually to provide for timely replacement of equipment. The amount will be calculated annually in the capital budget.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

MODIFIED ACCRUAL BASIS OF ACCOUNTING

The modified accrual basis of accounting is followed in the governmental fund types. Under this basis of accounting, revenues are recognized when they become susceptible to accrual, i.e. both measurable and available to finance expenditures of the current period. Available means then due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Expenditures generally are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the Debt Service Fund for payment to be made early in the following year.

The treatment of specific revenue and expenditure items is described below:

1. General property taxes receivable are recorded on the date levied and as revenue when they become available. Property taxes receivable have been recorded as deferred revenues at September 30th. Property taxes collected within 60 days subsequent to September 30th have not been recorded as the amount is not considered material.
2. Franchise taxes, sales taxes, licenses and permits, and fines are not susceptible to accrual since they are not measurable until received.
3. Federal and state grants are recorded when due. Revenues on cost-reimbursement grants are accrued when the related expenditures are incurred.
4. Interest is recorded when earned.

ACCRUAL BASIS OF ACCOUNTING

The Enterprise Fund revenues and expenses are recorded on the actual basis whereby revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred. Unbilled accounts receivable for services are not material and have not been accrued in the Enterprise Fund.

1. The city will establish and maintain a high standard of accounting practices.
2. The budget is based on generally accepted accounting principles for local governments. The General Fund follows the modified accrual method. The Enterprise Fund follows the accrual method.
3. Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
4. Where possible, the reporting system also will provide monthly information on the total cost of specific services by type of expenditure and by fund.

**THE SEABROOK CITY CHARTER
ARTICLE V. FINANCIAL PROCEDURES**

**A.
BUDGET**

Section 5.01. Department of Finance.

(a) There shall be established a Department of Finance, the head of which shall be appointed by the City Manager subject to confirmation by Council.

(b) The fiscal year of the City shall begin on the first day of each October and end on the last day of September of the succeeding year. All funds collected by the City during any fiscal year, including both current and delinquent revenues, shall belong to such fiscal year and, except for funds derived to pay interest and/or to create a sinking fund on the bonded indebtedness of the City, may be applied to the payment of expenses incurred during such fiscal year, except as provided in this Charter.

(Charter Election of 5-8-2010)

Section 5.02. Public record.

Copies of the budget as adopted shall be public records and shall be made available to the public for inspection upon request.

Section 5.03. Annual budget.

(a) *Content:* The budget shall provide a complete financial plan of all City funds and activities for the ensuing five (5) fiscal years, and except as required by law or this Charter, shall be in such form as the Council may require. A budget message explaining the budget both in fiscal terms and in terms of the work programs shall be submitted with the budget. It shall outline the proposed financial policies of the City for the ensuing five (5) fiscal years, describe the important features of the budget, and indicate any major changes, from the current year in financial policies, expenditures, and revenues, with reason for such changes. It shall also summarize the City's debt position and include such other material as the City Manager deems desirable. The budget shall begin with a clear general summary of its contents; and shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures, including debt service, for the ensuing five (5) fiscal years. The proposed budget expenditures shall not exceed the total of estimated income. The budget shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding two (2) fiscal years. It shall include in separate sections:

- (1) An itemized estimate of the expense of conducting each department, division and office.
- (2) Reasons for proposed increases or decreases of such items of expenditure compared with the current fiscal year.
- (3) A separate schedule for each department, indicating tasks to be accomplished by the department during the year, and additional desirable tasks to be accomplished if possible.
- (4) A statement of the total probable income of the City from taxes for the period covered in the estimate.

- (5) Tax levies, rates and collections for the preceding three (3) years and ensuing five (5) years.
- (6) An itemization of all anticipated revenue from sources other than the tax levy.
- (7) The amount required for interest on the City's debts, for sinking fund and for maturing serial bonds.
- (8) The total amount of outstanding City debts, with a schedule of maturities on bond issues and/or certificates of obligation.
- (9) Such other information as may be required by the Council.
- (10) Anticipated net surplus or deficit for the ensuing fiscal year of each utility owned or operated by the City and the proposed method of its disposition; subsidiary budgets for each such utility giving detailed income and expenditure information shall be attached as appendices to the budget.
- (11) A Five (5) Year Capital Program and Budget, which may be revised and extended each year to indicate capital improvements pending or in the process of construction or acquisition, and shall include the following items:
 - a. A summary of proposed programs;
 - b. A list of all capital improvements which are proposed to be undertaken during the five (5) fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;
 - c. Cost estimates, method of financing and recommended time schedules for each such improvement; and
 - d. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.
 - e. Adoption of the budget is for the ensuing fiscal year only and does not constitute adoption for the subsequent four (4) fiscal years.
- (b) *Submission:* At least sixty (60) days prior to the end of the fiscal year the City Manager shall submit to the Council a proposed budget and an accompanying message. The Council shall review the proposed budget and revise as deemed appropriate prior to general circulation for public hearing.
- (c) *Public Notice and Hearing:* The Council shall post in the City Hall and publish in the official newspaper a general summary of their proposed budget and a notice stating:
 - (1) The times and places where copies of the message and budget are available for inspection by the public, and
 - (2) The time and place, not less than two (2) weeks after such publication, for a public hearing on the budget.
- (d) *Amendment Before Adoption:* After the Public hearing, the Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law for debt service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.
- (e) *Adoption:* The budget shall be finally adopted by ordinance by one reading not later than the twenty-seventh (27th) day of the last month of the fiscal year. Adoption of this budget shall constitute the levy of the property tax therein proposed. Should the Council take no final action on or prior to such day the budget, as originally submitted by the City Manager together with the proposed tax levy shall be deemed to have been finally adopted by the Council. No budget shall be adopted or appropriations made unless the total of estimated revenues, income and funds

available shall be equal to or in excess of such budget or appropriations, except as otherwise provided in this Article.

State law references: Budgets, V.T.C.A., Local Government Code § 102.011 et seq.

Section 5.04. Administration of budget.

(a) *Payments and Obligations Prohibited:* No payment shall be made or obligation incurred against any allotment or appropriation except in accordance with appropriations duly made and unless the City Manager or his or her designee first certifies that there is a sufficient unencumbered balance in such allotment or appropriations and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable. Any authorization of payment or incurring of obligation in violation of the provisions of this Charter shall be void and any payment so made illegal. Such action shall be the cause for removal of any official who knowingly authorized or made such payment or incurred such obligations, and he or she shall also be liable to the City for any amount so paid. However, this prohibition shall not be construed to prevent making or authorizing of payments or making of contracts for capital improvements to be financed wholly or partly by the issuance of bonds, time warrants, certificates of indebtedness, or certificates of obligation, or to prevent the making of any contract or lease providing for payments beyond the end of the fiscal year, provided that such action is made or approved by ordinance.

(b) *Financial Reports:* The City Manager shall submit to the Council at least quarterly a report covering the financial conditions of the city. The financial expenditure records of the City will be maintained on a modified accrual basis to support this type of financial management.

(Charter Election of 5-8-2010)

Section 5.05. Emergency appropriations.

At any time in any fiscal year, the Council may, pursuant to this section make emergency appropriations to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such appropriation shall be by ordinance adopted by the favorable votes of five (5) or more of the Councilmembers qualified and serving. To the extent that there is no available unappropriated revenue and/or unencumbered fund balances to meet such appropriations, the Council may by such ordinance authorize the issuance of emergency notes, which may be renewed as necessary.

(Election of 5-7-2005)

Section 5.06. Amendments after adoption.

(a) *Supplemental Appropriations:* If, during the fiscal year, the City Manager certifies that there are available for appropriation revenues and/or unencumbered fund balances in excess of those [estimated] appropriated for specific expenditures in the budget, the Council may make supplemental appropriations for the year up to the amount of such excess.

(b) *Reduction of Appropriations:* If at any time during the fiscal year it appears probable to the City Manager that the revenues available will be insufficient to meet the amount appropriated, he or she shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial action taken by him or her and his or her recommendations as to other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may reduce one or more appropriations.

(c) *Transfer of Appropriations:* At any time during the fiscal year the City Manager may transfer part of all of any unencumbered appropriation balance among programs within a fund department, office or agency, and upon written request by the City Manager, the Council may transfer part or all of any unencumbered appropriation balance from one fund department, office or agency to another.

(d) *Limitations; Effective Date:* No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of unencumbered balance thereof. The supplemental and emergency appropriations authorized by this section may be made effective immediately upon adoption.

(e) *Lapse of Appropriations:* Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in full force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation.

(Election of 5-7-2005)

Section 5.07. Borrowing in anticipation of property taxes.

In any fiscal year, in anticipation of the collection of the ad valorem property tax for such year, whether levied or to be levied in such year, the Council may by resolution authorize the borrowing of money, not to exceed in any fiscal year an amount equal to ten (10) percent of the budget for that fiscal year. Such borrowing shall be by the issuance of negotiable notes of the City, each of which shall be designated, "Tax Anticipation Note for the year _____" (stating the tax year). Such notes shall mature and be payable not later than the end of the fiscal year in which issued.

State law references: Tax anticipation notes, V.T.C.A., Government Code § 1431.001 et seq.

Section 5.08. Depository.

All monies received by any person, department or agency of the City for any connection with affairs of the City shall be deposited promptly in the City depository or depositories, which shall be designated by the Council in accordance with such regulations and subject to such requirements as to security for deposits and interest thereon as may be established by ordinance. All checks, vouchers, or warrants for the withdrawal of money from the City depositories shall be signed by the Mayor or an official designated by the Council and countersigned by the City Manager. The Council, under such regulations and limitations as it may prescribe, may by ordinance authorize the use of machine-imprinted facsimile signatures.

Section 5.09. Purchase procedure.

All purchases made and contracts executed by the City shall be pursuant to a requisition from the head of the office, department or agency whose appropriation will be charged and no contract or order shall be binding upon the City unless and until the City Manager certifies that there is to the credit of such office, department or agency a sufficient unencumbered appropriation and allotment balance to pay for the supplies, materials, equipment or contractual services for which the contract or order is to be issued. Before the City makes any purchase for supplies, materials, equipment, or contractual services, the opportunity shall be given for competition as hereinafter

provided. The Council may by resolution specify an amount for which the City Manager may contract for expenditure without competitive bidding; any expenditure over said amount must be expressly approved by Council. All contracts or purchases exceeding the amount set for non-competitive bidding shall be let to the lowest and best responsible bidder after there has been opportunity for competitive bidding as provided for by law or ordinance; provided that the Council or the City Manager in such cases as he or she is authorized to contract for the City, shall have the right to reject any and all bids. Contracts for personal and professional services need not be let on competitive bids. The City shall enter into all contracts in accordance with state law.

State law references: Purchasing procedures, V.T.C.A., Local Government Code § 252.001 et seq.

Section 5.10. Independent audit.

At the close of each fiscal year, and at such other times as it may be deemed necessary, the Council shall cause an independent audit to be made of all accounts of the City by a certified public accountant. The certified public accountant so selected shall have no personal interest, directly or indirectly in the financial affairs of the City or any of its officials. Upon completion of the audit, the summary shall be published as soon as possible in the official newspaper of the City and copies of this audit placed on file in the City Secretary's office as public record.

State law references: Audits, V.T.C.A., Local Government Code § 103.001 et seq.

B.

BONDS*

***State law references:** Home-rule municipality has authority to issue bond on credit of the municipality if approved by majority of qualified voters of municipality at election held for that specific purpose, V.T.C.A., Government Code § 1331.052.

Section 5.11. Borrowing for capital improvements.

(a) *Borrowing:* The Council shall have the power, except as prohibited by law, to borrow money by whatever method it may deem to be in the public interest.

(b) *General Obligation Bonds and Certificates of Obligation:* The City shall have the power to borrow money on the credit of the City and to issue general obligation bonds and certificates of obligation for permanent public improvements or for any other public purpose not prohibited by the Constitution and laws of the State of Texas, and to issue refunding bonds to refund outside bonds of the City previously issued. All such bonds or certificates of obligation shall be issued in conformity with the laws of the State of Texas and shall be used only for the purpose for which they were issued.

(c) *Revenue Bonds:* The City shall have the power to borrow money for the purpose of constructing, purchasing, improving, extending or repairing of public utilities, recreational facilities or any other self-liquidating municipal function not prohibited by the Constitution and the laws of the State of Texas, and to issue revenue bonds to evidence the obligation created thereby. Such bonds shall be a charge upon and payable from the properties, or interest therein pledged, or the income therefrom, or both. The holders of the revenue bonds shall never have the

right to demand payment thereof out of monies raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for the purpose for which issued.

(d) *Bonds Incontestable:* All bonds of the City having been issued and sold and having been delivered to the purchaser thereof, shall thereafter be incontestable and all bonds issued to refund in exchange for outstanding bonds previously issued shall and after said exchange, be incontestable.

(e) *Ordinance Procedure:* The procedure for adoption of any ordinance relative to borrowing for capital improvements shall be:

(1) A copy of any proposed ordinance relative to borrowing for Capital Improvements shall be furnished to each member of the Council, the City Attorney and any citizen of the City for inspection upon request to the City Secretary, at least three (3) days before the date of the meeting at which the ordinance is to be considered.

(2) Any ordinance relative to borrowing for capital improvements may be adopted and finally passed in accordance with provisions of this Charter.

C.

TAX ADMINISTRATION

Section 5.12. Division of Taxation.

There shall be appointed by the City Manager a City Assessor-Collector subject to confirmation by the Council. The City Assessor-Collector shall be head of the Division of Taxation. The City Assessor-Collector shall give a surety bond for faithful performance of his or her duties, including compliance with all controlling provisions of the State law bearing upon the functions of his or her office, in a sum which shall be fixed by the Council.

State law references: Tax assessor-collector, V.T.C.A., Tax Code § 6.22 et seq.

Section 5.13. Powers of taxation.

The City shall have the power to levy, assess, and collect taxes of every character and type not prohibited by the Constitution and Laws of the State of Texas, and for any municipal purpose.

State law references: Powers of property taxation, V.T.C.A., Tax Code § 302.001.

Section 5.14. Assessment of property for taxes.

All property, real, personal or mixed, having a situs within the corporate limits of the City on January 1 of each year, not expressly exempted by law, shall be subject to taxation by the City for such year. The Council may prescribe the mode and manner of making renditions, tax lists, assessments, and tax rolls. Every person, partnership, association or corporation holding, owning, or controlling property within the limits of the City, shall, between January 1 and April 1 of each year, file with the City Assessor-Collector a full and complete sworn inventory of such property held, owned, or controlled within said limits on January 1 each year. The Council may prescribe by ordinance the mode and manner of making such inventories, and penalties for failing or refusing to submit the same. The City Assessor-Collector shall review all renditions made to him or her and determine the value of the property rendered and fix the value thereof for tax purposes. If the City Assessor-Collector fixes a value higher than that shown on the owner's rendition, he or she shall give written notice thereof to such owner at his or her last known address by depositing the same, postage paid, in the United States mail, notifying him or her that he or she may appear before the Board of Equalization to protest such change. In all cases where

no rendition of real or personal property is made by the owner thereof, the City Assessor-Collector shall ascertain the amount and value of such property and assess the same, and such assessment shall be as valid and binding as if the property involved had been rendered by such owner, provided that if the City Assessor-Collector shall assess any such property which has not previously been assessed, or if he or she shall assess any such property at a higher valuation from that shown on the last preceding tax roll, he or she shall give notice of such assessment, or such change in assessment, as above provided. All assessments of real property, whether rendered by the owner or assessed by the City Assessor-Collector, shall list the value of the land and improvements separately and the total values and describe such property sufficiently to identify it, giving the name of the last known owner thereof. If the ownership of any property should be unknown to the City Assessor-Collector, he or she shall state that fact. The City Assessor-Collector shall assess any property which has been omitted from assessment in prior years upon a current supplemental assessment roll. The taxes upon such supplemental assessments shall be due at once and if not paid within sixty (60) days thereafter, shall be deemed delinquent and shall be subject to the penalty and interest as other delinquent taxes for such year. In addition to the powers granted by this Section he or she shall have the same power as any County Tax Assessor and Collector in the State of Texas.

State law references: Ad valorem tax assessment and collection, V.T.C.A., Tax Code § 1.01 et seq.

Section 5.15. Exemptions.

The City Assessor-Collector shall implement exemptions as specified by the State of Texas and approved by the Council. All exemptions authorized by the Council shall be by ordinance and in accordance with the provisions of this Charter.

(a) *Homestead Exemptions:* A favorable majority vote of the people is required for any reductions in the value amount percent or dollars of any homestead exemptions as identified in any city ordinance. Homestead exemptions and ordinances are defined as those passed by the citizens or council of the City of Seabrook.

(Election of 5-7-2005)

Section 5.16. Taxes: when due and payable.

All taxes due the City on real or personal property shall be payable at the office of the City Assessor-Collector and may be paid at any time after the tax rolls for the year have been completed and approved, which shall not be later than October 1. Taxes shall be paid before February 1, and all such taxes not paid prior to such date shall be deemed delinquent, and shall be subject to such penalty and interest as the Council may provide by ordinance. The Council may provide further by ordinance that all taxes, either current or delinquent, due the City may be paid in installments. Failure to levy and assess taxes through omission in preparation of the approved tax roll shall not relieve the person, firm or corporation so omitted from obligation to pay such current or past due taxes as shown to be payable by recheck of the rolls and receipts for the years in question.

Section 5.17. Tax liens and liabilities.

All property, having a situs in the City on the first (1st) day of January of each year shall stand charged with a special lien in favor of the City from said date for the taxes due thereon. The liens provided herein shall be superior to all other liens except other tax liens regardless of when such

other liens were created. All persons purchasing any of said property on or after the first (1st) day of January in any year shall take same subject to the liens herein provided. In addition to the liens herein provided on the first (1st) day of January of any year the owner of property subject to taxation by the City shall be personally liable for the taxes due thereon for such year. The City shall have the power to sue for and recover personal judgment for taxes without foreclosure, or to foreclose its lien or liens, or to recover both personal judgment and foreclosure. In any such suit where it appears that the description of the property in the City assessment rolls is insufficient to identify such property, the City shall have the right to plead a good description of the property to be assessed, to prove the same, and to have its judgment foreclosing the tax lien or for personal judgment against the owners for such taxes.

Section 5.18. Joint interest in property.

The City Assessor-Collector shall not be required to make separate easements of joint or conflicting interests in any real estate. It is provided, however, that the owner of any such interest may furnish to the City Assessor-Collector at any time before April 1 of each year a written description of any parcel of land on which he or she has an interest less than the whole, showing the amount of his or her interest therein, and the City Assessor-Collector may thereupon assess such interest as a separate parcel. The City Assessor-Collector may receive the taxes on part of any lot or parcel of real estate or an undivided interest therein, but no such taxes shall be received until the person rendering the same shall have furnished the City Assessor-Collector a full description of the particular part of interest on which payment is tendered.

Section 5.19. Arrears of taxes offset to debt against City.

The City shall be entitled to counterclaim and offset against any debt, claim, demand or account owed by the City to any person, firm or corporation who is in arrears, and no assignment or transfer of such debt, claim, demand or account after said taxes are due shall affect the right of the City to so offset the said taxes against the same.

Section 5.20. Board of Equalization.

(a) *Right to Contract with Other Entities:* The Council shall be empowered to contract by ordinance with any other municipality or any district which is located entirely or partly within the corporate limits of the City with regard to the mutual assessment, equalization, and collection of taxes. In the event the City does enter into such a contract, the appointment procedures and qualifications for individuals so serving as Tax Assessor, Board of Equalization, and Tax Collector shall be negotiable and determined in accordance with the best interest of the City at that time and shall be made a part of the contract.

D.

CERTAIN EXPENDITURES AND USE OF RESERVED FUNDS

Section 5.21. Citizen approval required for certain expenditures and use of reserved funds.

(a) *Capital Expenditures of One (1) Million or More Dollars.* A favorable majority vote of the people is required for each capital expenditure of one (1) million dollars or more provided that the expenditure is not required for an emergency or disaster that includes the City of Seabrook as

declared by the Governor of the State of Texas or the President of the United States or an emergency or disaster is declared by the majority vote of City Council only because of an imminent threat to public health and safety.

(b) *Use of Reserve Funds.* A favorable majority vote of the people is required for each expenditure of thirty (30) percent or more from reserve funds provided that the expenditure is not required for an emergency or disaster that includes the City of Seabrook as declared by the Governor of the State of Texas or the President of the United States or an emergency or disaster is declared by the majority vote of City Council only because of an imminent threat to public health and safety.

(Election of 5-7-2005)

LOCAL GOVERNMENT CODE

TITLE 4. FINANCES

SUBTITLE A. MUNICIPAL FINANCES

CHAPTER 102. MUNICIPAL BUDGET

Sec. 102.001. BUDGET OFFICER. (a) The mayor of a municipality serves as the budget officer for the governing body of the municipality except as provided by Subsection (b).

(b) If the municipality has the city manager form of government, the city manager serves as the budget officer.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 102.002. ANNUAL BUDGET REQUIRED. The budget officer shall prepare each year a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 102.003. ITEMIZED BUDGET; CONTENTS. (a) The budget officer shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes made for the preceding year. The budget must show as definitely as possible each of the projects for which expenditures are set up in the budget and the estimated amount of money carried in the budget for each project.

(b) The budget must contain a complete financial statement of the municipality that shows:

- (1) the outstanding obligations of the municipality;
- (2) the cash on hand to the credit of each fund;
- (3) the funds received from all sources during the preceding year;
- (4) the funds available from all sources during the ensuing year;
- (5) the estimated revenue available to cover the proposed budget; and

(6) the estimated tax rate required to cover the proposed budget.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 102.004. INFORMATION FURNISHED BY MUNICIPAL OFFICERS AND BOARDS. In preparing the budget, the budget officer may require any municipal officer or board to furnish information necessary for the budget officer to properly prepare the budget.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 102.005. PROPOSED BUDGET FILED WITH MUNICIPAL CLERK; PUBLIC INSPECTION. (a) The budget officer shall file the proposed budget with the municipal clerk before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year.

(b) A proposed budget that will require raising more revenue from property taxes than in the previous year must contain a cover page with the following statement in 18-point or larger type: "This budget will raise more total property taxes than last year's budget by (insert total dollar amount of increase and percentage increase), and of that amount (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll) is tax revenue to be raised from new property added to the tax roll this year."

(c) The proposed budget shall be available for inspection by any person. If the municipality maintains an Internet website, the municipal clerk shall take action to ensure that the proposed budget is posted on the website.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by: Acts 2007, 80th Leg., R.S., Ch. [924](#), Sec. 1, eff. September 1, 2007.

Sec. 102.006. PUBLIC HEARING ON PROPOSED BUDGET. (a) The governing body of a municipality shall hold a public hearing on the proposed budget. Any person may attend and may participate in the hearing.

(b) The governing body shall set the hearing for a date occurring after the 15th day after the date the proposed budget is filed with the municipal clerk but before the date the governing body makes its tax levy.

(c) The governing body shall provide for public notice of the date, time, and location of the hearing. The notice must include, in type of a size at least equal to the type used for other

items in the notice, any statement required to be included in the proposed budget under Section 102.005(b).

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by: Acts 2007, 80th Leg., R.S., Ch. [924](#), Sec. 2, eff. September 1, 2007.

Sec. 102.0065. SPECIAL NOTICE BY PUBLICATION FOR BUDGET HEARING. (a) The governing body of a municipality shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county in which the municipality is located.

(b) Notice published under this section is in addition to notice required by other law, except that if another law requires the governing body to give notice, by publication, of a hearing on a budget this section does not apply.

(c) Notice under this section shall be published not earlier than the 30th or later than the 10th day before the date of the hearing.

(d) Notice under this section must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section 102.005(b).

Added by Acts 1993, 73rd Leg., ch. 268, Sec. 24, eff. Sept. 1, 1993. Amended by Acts 2001, 77th Leg., ch. 402, Sec. 9, eff. Sept. 1, 2001.

Amended by: Acts 2007, 80th Leg., R.S., Ch. [924](#), Sec. 3, eff. September 1, 2007.

Sec. 102.007. ADOPTION OF BUDGET. (a) At the conclusion of the public hearing, the governing body of the municipality shall take action on the proposed budget.

(b) The governing body may make any changes in the budget that it considers warranted by the law or by the best interest of the municipal taxpayers.

(c) Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by: Acts 2007, 80th Leg., R.S., Ch. [924](#), Sec. 4, eff. September 1, 2007.

Sec. 102.008. APPROVED BUDGET FILED WITH MUNICIPAL CLERK: POSTING ON INTERNET. On final approval of the budget by the governing body of the municipality, the governing body shall:

- (1) file the budget with the municipal clerk; and
- (2) if the municipality maintains an Internet website, take action to ensure that a copy of the budget is posted on the website.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by: Acts 2007, 80th Leg., R.S., Ch. [924](#), Sec. 5, eff. September 1, 2007.

Sec. 102.009. LEVY OF TAXES AND EXPENDITURE OF FUNDS UNDER BUDGET; EMERGENCY EXPENDITURE. (a) The governing body of the municipality may levy taxes only in accordance with the budget.

(b) After final approval of the budget, the governing body may spend municipal funds only in strict compliance with the budget, except in an emergency.

(c) The governing body may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the governing body amends the original budget to meet an emergency, the governing body shall file a copy of its order or resolution amending the budget with the municipal clerk, and the clerk shall attach the copy to the original budget.

(d) After the adoption of the budget or a budget amendment, the budget officer shall provide for the filing of a true copy of the approved budget or amendment in the office of the county clerk of the county in which the municipality is located.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 102.010. CHANGES IN BUDGET FOR MUNICIPAL PURPOSES. This chapter does not prevent the governing body of the municipality from making changes in the budget for municipal purposes.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 102.011. CIRCUMSTANCES UNDER WHICH CHARTER PROVISIONS CONTROL. If a municipality has already adopted charter provisions that require the preparation of an annual budget covering all municipal expenditures and if the municipality conducts a public hearing on the budget as provided by Section 102.006 and otherwise complies with the provisions of this chapter relating to property tax increases, the charter provisions control. After the budget has been finally prepared and approved, a copy of the budget and the amendments to the budget shall be filed with the county clerk, as required for other budgets under this chapter.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by: Acts 2007, 80th Leg., R.S., Ch. [924](#), Sec. 6, eff. September 1, 2007.

GLOSSARY OF TERMS

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control or fund balance.

Accrual Basis – 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 disbursements are made at that time).

Ad Valorem Tax – General property tax levied on the assessed value of real and personal property.

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 estate or other property by a government as a basis for levying taxes.

Assets – Property owned by the city government which 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 or not financial statements fairly present financial position and results of operations.

Base Budget – Amount of resources necessary to maintain current levels of service.

Bond – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bonded Debt – That portion of indebtedness represented by outstanding bonds.

Bond Issue – 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 year.

Budget Calendar – The schedule of key dates which the City Council follows in the preparation and adoption of the budget.

Budget Ordinance – The official enactment by the City Council establishing the legal authority for officials to obligate and expense resources.

Capital Assets – Assets of significant value and having a useful life of several years. Also called fixed assets.

Capital Projects Funds – Established to account for all resources, bond proceeds and construction grants, which are used for the acquisition of capital facilities.

Capital Budget – A plan of proposed capital outlays and the means of financing them. Usually enacted as part of the complete annual budget.

Capital Improvements Program – A plan of capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and method of financing.

Capital Outlays – Expenditures which result in the acquisition of or addition of fixed assets.

Chart of Accounts – The classification system used by a city to organize accounting for various funds.

Contingency – A budgetary reserve usually set aside for emergencies or unforeseen expenditures not otherwise budgeted. A contingency may also be set for a program or service for which the exact costs are not determined.

Contracts – Agreements between the city and vendors covering the purchase of supplies or services.

Contractual Services – Expenditure items for services the city receives from an outside company or government agency.

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 Sinking Fund.

Debt Service Fund Requirements – The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

Depreciation – (1) Expiration in the service life of fixed 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 fixed asset charged as an expense during a particular period.

Effective Tax Rate (ETR) – The tax rate that produces the same tax levy as the previous year's levy. The calculation of the ETR follows a formula, stipulated by State law, that factors in changes in tax value, exemptions and debt service requirements. Increases above the ETR require special public notices and City Council action.

Encumbrances – Obligations in the form of purchase orders, contracts, or salary commitments which 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 setup.

Enterprise Fund – A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be recovered primarily through user charges. Examples of enterprise funds are those for water, sewer and sanitation 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 which are presumed to benefit the current fiscal period.

Fiscal Period – Any period at the end of which a governmental unit determines its financial condition, the result of its operations and closes its books.

Fiscal Year – A twelve-month period of time to which the annual budget applies and at the end of which a city determines its financial position and results of operations.

Fixed Charges – Expenses the amount of which is more or less fixed. Examples are interest, insurance and contributions as to pension funds.

Full Faith and Credit – A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Forecast – Annualized projections of either revenues or expenditures.

Full-Time Equivalent (FTE) – Total estimated annual person-hours for all employees within an organization for all or a portion of a year divided by 2,088. The annual paid hours for an employee working 26 pay periods is 2,088, including holidays, vacation and sick leave. For example, a seasonal employee who works for 8 pay periods (approximately four months) would have an FTE of .31(8pp x 80hrs/2,088). Other terms synonymous with FTE include worker year, staff year or man year.

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which the city is responsible. For example, public safety is a function.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attain certain objectives.

Fund Balance – The excess of a fund's assets over its liabilities and reserves, including contractual obligations

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 finance the ordinary operations of a governmental unit.

General Obligation Bonds – Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other revenues.

Grant – A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

HCAD – Harris County Appraisal District.

Income – This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred and 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, and financial activities which, among other things, provides 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 the key steps in the processing of a transaction completed and, records of procedures are arranged appropriately to facilitate effective control.

Internal Service Fund – Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government, or other governments, on a cost reimbursement basis.

Investments – Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in city operations.

Liability – Debt or other legal obligation arising out of a transaction in the past which must be liquidated, renewed or refunded at a later date.

Long-Term Debt – Debt with a maturity date beyond one year after the date of issuance.

M & O – Maintenance and operation.

Maturities – The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Modified Accrual Basis – The method of accounting under which revenues are recorded when measurable and available and expenditures are recorded when the transaction is measurable, the liability is incurred and current resources will liquidate the liability.

Non-Operating Income – Income of governmental enterprises, of a business character derived from the operation of such enterprises. An example is interest on investments or bank deposits.

Objective – A clear statement of a desirable accomplishment within a short-term time span which represents an interim step or measured progress toward a goal.

Operating Expenses – As used in the accounts of governmental enterprises of a business character, the term means such costs are necessary to the maintenance of the enterprise, the rendering of services operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.

Ordinance – A formal written document signed by the Mayor. An ordinance is the equivalent of a municipal statute, passed by the City Council and governing matters not already covered by federal or state law. Ordinances commonly govern matters of municipalities such as zoning, building safety, etc. Ordinances are used to award contracts, appropriate funds, establish tax abatement districts, amend or add new materials to the Code of Ordinances, or revise anything already done by ordinance.

Policies – The principles used to guide management decisions.

Proposed Budget – Base budget PLUS any program enhancements or expansions to service levels and/or programs.

Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the city is responsible.

Program Enhancement – Doing a better job quicker, cheaper and more efficiently with current service level responsibility.

Program Expansion – An increase in capacity or new program added to current service levels.

Purchase Order – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a service for a stated price. Outstanding purchase orders are called encumbrances.

Rating – The credit worthiness of the city as evaluated by independent agencies. The ratings are performed by Standard & Poor's, Fitch and Moody's Investors Service, usually before the sale of debt.

Reserve – An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resources – Total dollars available for appropriation including estimated revenues, fund transfers and beginning fund balances.

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 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.

SCADA – Systems Control and Data Acquisition.

Source of Revenues – Classification of revenues according to their source or point of origin.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than special assignments, expendable trusts, or for major capital projects) that are legally restricted to an expenditure for specified purposes. An example is the revenue sharing fund typically maintained by cities.

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.

Tax Rate Limit – The maximum legal property tax rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

User Fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Yield – The rate earned on an investment based on the cost of the investment.