

City of Seabrook

2015-2016 BUDGET

October 1, 2015 through September 30, 2016

City of Seabrook

Fiscal Year 2015-2016

Budget Cover Page

September 15, 2015

This budget will raise more revenue from property taxes than last year's budget by an amount of \$361,400, which is a 6.94 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 \$113,817.

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

FOR: Glenna Adovasio Melissa Botkin
 Mike Giangrosso Gary Johnson
 Robert Llorente Glenn Royal

AGAINST:

PRESENT and not voting:

ABSENT: O.J. Miller

Property Tax Rate Comparison

	2015-2016	2014-2015
Property Tax Rate:	\$0.612611/100	\$0.640030/100
Effective Tax Rate:	\$0.581050/100	\$0.607040/100
Effective Maintenance & Operations Tax Rate:	\$0.418000/100	\$0.451266/100
Rollback Tax Rate:	\$0.669703/100	\$0.667890/100
Debt Rate:	\$0.189155/100	\$0.180523/100

Total debt obligation for City of Seabrook secured by property taxes:
 \$22,930,000

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INTRODUCTION

ANNUAL BUDGET

CITY OF SEABROOK

SEABROOK, TEXAS

FISCAL YEAR ENDING SEPTEMBER 30, 2016

**MAYOR
GLENN ROYAL**

**COUNCILMEMBER, PLACE NO. 1
ROBERT LLORENTE**

**COUNCILMEMBER, PLACE NO. 2
MIKE GIANGROSSO**

**COUNCILMEMBER, PLACE NO. 3
MAYOR PRO TEM
GARY JOHNSON**

**COUNCILMEMBER, PLACE NO. 4
MELISSA BOTKIN**

**COUNCILMEMBER, PLACE NO. 5
GLENN ADOVASIO**

**COUNCILMEMBER, 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 a 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 had 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
- * City Hall Park
- * Community House
- * Disc Golf Course
- * Drusilla Carothers Coastal Gardens
- * Friendship Park
- * Hester Garden Park
- * Hike & Bike Trails
- * McHale Park
- * Rex Meador Park
- * Miramar Park
- * Mohrhusen Park
- * Monroe Field & Splash Park
- * Natural Playground at Pine Gully
- * Pelican Bay Swimming Pool & Splash Park
- * Pelican Path Park
- * Pine Gully Park
- * Robinson Park
- * Skateboard Park
- * Seabrook Wildlife Refuge & Park
- * Wildwood Park

Other privately funded recreational facilities in Seabrook include:

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

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 Energy Gas Company and the Seabrook Water Department.

SUMMARIES & CHARTS

**CITY OF SEABROOK
2015-16 BUDGET
COMBINED FUND SUMMARY**

TOTALS					
	OPERATING & DEBT	SPECIAL REVENUE	CAPITAL PROJECTS	COMPONENT UNITS	ALL FUNDS
EST BEG BAL-UNRESERVED	7,147,162	2,520,755	10,272,879	2,755,150	22,695,945
REVENUES					
TAXES	9,118,533	432,000	0	1,568,000	11,118,533
INTERGOVERNMENTAL	368,184	0	0	0	368,184
SERVICES	7,353,731	0	0	0	7,353,731
OTHER	185,496	175,500	100,000	1,920	462,916
INTEREST	3,455	1,131	3,480	3,000	11,066
LOAN/BOND/GRANT PROCEEDS	0	2,500	720,000	0	722,500
TRANSF FRM OTHER FUND	1,956,685	0	0	0	1,956,685
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0
TOTAL REVENUES	18,986,085	611,131	823,480	1,572,920	21,993,616
TOTAL RESOURCES FOR OPERATIONS	26,133,246	3,131,886	11,096,359	4,328,070	44,689,561
EXPENDITURES					
PERSONNEL	7,771,054	97,731	0	494,123	8,362,908
SUPPLIES	375,140	14,300	0	15,100	404,540
SERVICES	5,677,409	398,200	375,000	1,152,240	7,602,849
CAPITAL OUTLAY	247,680	451,200	3,102,800	0	3,801,680
CONSTRUCTION	360,000	0	6,522,412	0	6,882,412
PAYMENTS FOR DEBT SERVICE	2,401,107	0	0	0	2,401,107
OPERATING TRANSF OUT	1,756,685	0	0	200,000	1,956,685
APPR. FUTURE PROJECTS	155,263	0	0	0	155,263
TOTAL EXPENDITURES	18,744,338	961,431	10,000,212	1,861,463	31,567,444
NET REVENUE	241,747	(350,300)	(9,176,732)	(288,543)	(9,573,829)
END BALANCE-UNRESERVED	7,388,908	2,170,455	1,096,147	2,466,607	13,122,117
RESERVED FUND BALANCE	0	359,176	0	180,000	539,176
TOTAL FUNDS	7,388,908	2,529,631	1,096,147	2,646,607	13,661,293

**CITY OF SEABROOK
2015-16 BUDGET
COMBINED FUND SUMMARY**

	OPERATING & DEBT			COMPONENT UNITS	
	01 GENERAL	20 ENTER- PRISE	08 DEBT SERVICE	50 CRIME CONTROL	70 SEDC
EST BEG BAL-UNRESERVED	4,427,546	1,109,622	1,609,994	630,775	2,124,374
<i>REVENUES</i>					
TAXES	6,873,162	247,680	1,997,691	768,000	800,000
INTERGOVERNMENTAL	368,184	0	0	0	0
SERVICES	680,100	6,673,631	0	0	0
OTHER	32,500	152,996	0	0	1,920
INTEREST	750	1,900	805	100	2,900
LOAN/BONDI/GRANT PROCEEDS	0	0	0	0	0
TRANSF FRM OTHER FUND	1,956,685	0	0	0	0
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0
TOTAL REVENUES	9,911,381	7,076,208	1,998,496	768,100	804,820
TOTAL RESOURCES FOR OPERATIONS	14,338,928	8,185,829	3,608,490	1,398,875	2,929,194
<i>EXPENDITURES</i>					
PERSONNEL	6,576,490	1,194,564	0	494,123	0
SUPPLIES	314,240	60,900	0	15,000	100
SERVICES	2,652,708	3,021,451	3,250	55,000	1,097,240
CAPITAL OUTLAY	247,680	0	0	0	0
CONSTRUCTION	0	360,000	0	0	0
PAYMENTS FOR DEBT SERVICE	0	420,416	1,980,691	0	0
OPERATING TRANSF OUT	0	1,756,695	0	0	200,000
APPR. FUTURE PROJECTS	120,263	35,000	0	0	0
TOTAL EXPENDITURES	9,911,382	6,849,015	1,983,941	564,123	1,297,340
NET REVENUE	(0)	227,192	14,555	203,977	(492,520)
END BALANCE-UNRESERVED	4,427,546	1,336,814	1,624,549	834,753	1,631,854
RESERVED FUND BALANCE	0	0	0	0	180,000
TOTAL FUNDS	4,427,546	1,336,814	1,624,549	834,753	1,811,854

01 GENERAL	20 ENTER- PRISE	08 DEBT SERVICE	50 CRIME CONTROL	70 SEDC
<i>FUNDING SOURCES</i>				
Property Tax Sales & Franchise Tax Fines & Court Fees Licenses & Permits Park, Pool & Comm Hse Fees Intergovernmental & Grants Reimbursement from EDC and Enterprise funds	Water Sales Sewer Sales Sanitation Services	Property Tax Penalties & Interest	Sales Tax	Sales Tax
<i>USES OF FUNDS</i>				
Legislative Administrative Technology Emergency Mgt Non-Departmental Public Safety Animal Control Fire Services Parks & Recreation Public Works/Streets/Drainage Community Development Municipal Court	Water Department Wastewater Department Billing & Collections Sanitation & Recycling	Payment of principal and interest for General Obligation Bonds Series 2003 Series 2005 Series 2008 Series 2013 Series 2015 Certificates of Obligation 2010	Programs of the Crime Control and Prevention District	Seabrook Economic Development Corporation activities

**CITY OF SEABROOK
2015-16 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	73,313	2,996	18,374	7,245	68,546	234,165	1,012,498
REVENUES							
TAXES	0	0	0	0	0	0	400,000
INTERGOVERNMENTAL	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0
OTHER	0	0	14,750	0	15,000	98,000	0
INTEREST	25	0	13	0	15	60	625
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	25	2,500	14,763	0	15,015	98,060	400,625
TOTAL RESOURCES FOR OPERATIONS	73,338	5,496	33,137	7,245	83,561	332,225	1,413,123
EXPENDITURES							
PERSONNEL	0	0	0	7,000	8,702	0	82,030
SUPPLIES	0	0	0	0	0	0	1,000
SERVICES	0	5,000	30,000	0	0	0	300,100
CAPITAL OUTLAY	70,000	0	0	0	50,000	88,200	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	70,000	5,000	30,000	7,000	58,702	88,200	383,130
NET REVENUE	(69,975)	(2,500)	(15,237)	(7,000)	(43,687)	9,860	17,495
END BALANCE-UNRESERVED	3,338	496	3,137	245	24,859	244,025	1,029,993
RESERVED FUND BALANCE	0	0	0	0	0	0	359,176
TOTAL FUNDS	3,338	496	3,137	245	24,859	244,025	1,389,169

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
2015-16 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	58,338	120,133	26,334	21,611	10,512	64,787	801,901
REVENUES							
TAXES	0	0	0	0	0	32,000	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0
OTHER	25,000	5,000	7,400	850	9,500	0	0
INTEREST	0	30	7	3	3	0	350
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	25,000	5,030	7,407	853	9,503	32,000	350
TOTAL RESOURCES FOR OPERATIONS	83,338	125,163	33,741	22,464	20,015	96,787	802,251
EXPENDITURES							
PERSONNEL	0	0	0	0	0	0	0
SUPPLIES	3,300	0	0	0	0	10,000	0
SERVICES	38,100	0	5,000	20,000	0	0	0
CAPITAL OUTLAY	0	125,000	28,000	0	20,000	70,000	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	41,400	125,000	33,000	20,000	20,000	80,000	0
NET REVENUE	(16,400)	(119,970)	(25,593)	(19,147)	(10,497)	(48,000)	350
END BALANCE-UNRESERVED	41,938	163	741	2,464	15	16,787	802,251
RESERVED FUND BALANCE	0	0	0	0	0	0	0
TOTAL FUNDS	41,938	163	741	2,464	15	16,787	802,251

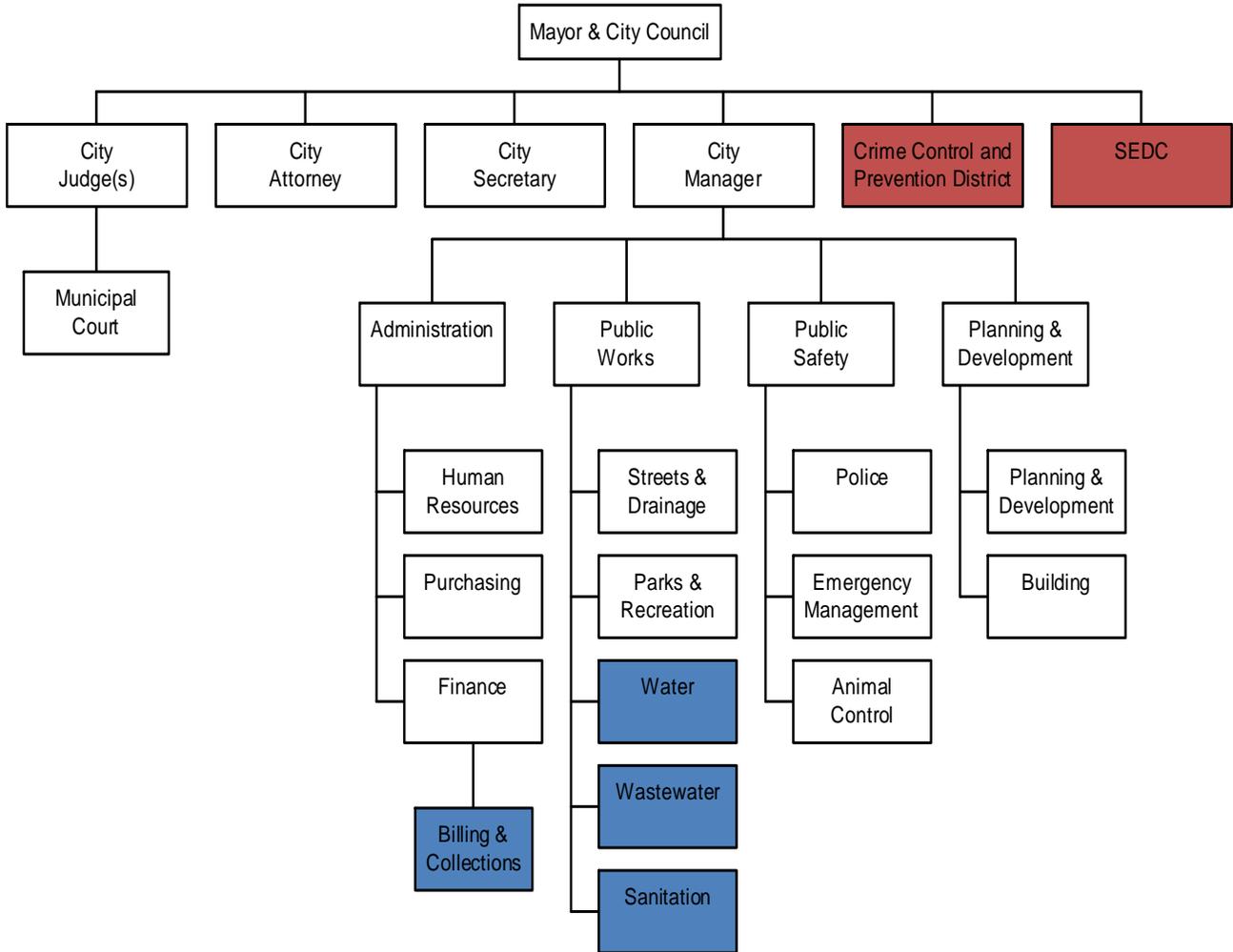
SPECIAL REVENUE FUNDS						
41 CAROTHERS	42 PARK IMPROVE	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	83 PEG	85 BUDGET STABILIZATION
FUNDING SOURCES						
Rental fees	\$250 fee paid by developers per living unit in lieu of dedication of land	Portion of court fees \$3 per conviction	Portion of court 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
2015-16 BUDGET
COMBINED FUND SUMMARY**

	CAPITAL PROJECT FUNDS					
	13 TDRA GRANT	19 CAPITAL IMPACT	31 CAP PROJ FIBER OPT	32 CAP PROJ PWAC FAC	34 CAP PROJ SPLASHPAD	39 LAKES/REPS CO
EST BEG BAL-UNRESERVED	0	2,485,688	510,846	6,700,112	285,606	290,627
REVENUES						
TAXES	0	0	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0
OTHER	0	100,000	0	0	0	0
INTEREST	0	800	25	2,500	30	125
LOAN/BOND/GRANT PROCEEDS	720,000	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES	720,000	100,800	25	2,500	30	125
TOTAL RESOURCES FOR OPERATIONS	720,000	2,586,488	510,871	6,702,612	285,636	290,752
EXPENDITURES						
PERSONNEL	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0
SERVICES	0	200,000	0	175,000	0	0
CAPITAL OUTLAY	720,000	1,297,800	510,000	0	285,000	290,000
CONSTRUCTION	0	0	0	6,522,412	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0
TOTAL EXPENDITURES	720,000	1,497,800	510,000	6,697,412	285,000	290,000
NET REVENUE	0	(1,397,000)	(609,975)	(6,694,912)	(284,970)	(289,875)
END BALANCE-UNRESERVED	0	1,088,688	871	5,200	636	752
RESERVED FUND BALANCE	0	0	0	0	0	0
TOTAL FUNDS	0	1,088,688	871	5,200	636	752

CAPITAL PROJECT FUNDS					
13 TDRA GRANT	19 CAPITAL IMPACT	31 CAP PROJ FIRE OPT	32 CAP PROJ PWAC FAC	34 CAP PROJ SPLASHPAD	39 LAKES/REPS CO
FUNDING SOURCES					
Community Development Block Grant funds	Fees paid on new or enlarged water meters	General Obligation Bond Series 2015	General Obligation Bond Series 2015	General Obligation Bond Series 2015	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	Installation of fiber optic network connecting city facilities	Construction of Public Works and Animal Control Shelter and Adoption Facility	Replace existing splash pad at Pelican Bay and construct new splashpad at Monroe Field	Extension of Lakeside Dr to connect to Harris County Repsdorph Rd project and public works projects on Lakeside Dr

City of Seabrook
Organizational Chart
October 1, 2015



- 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.

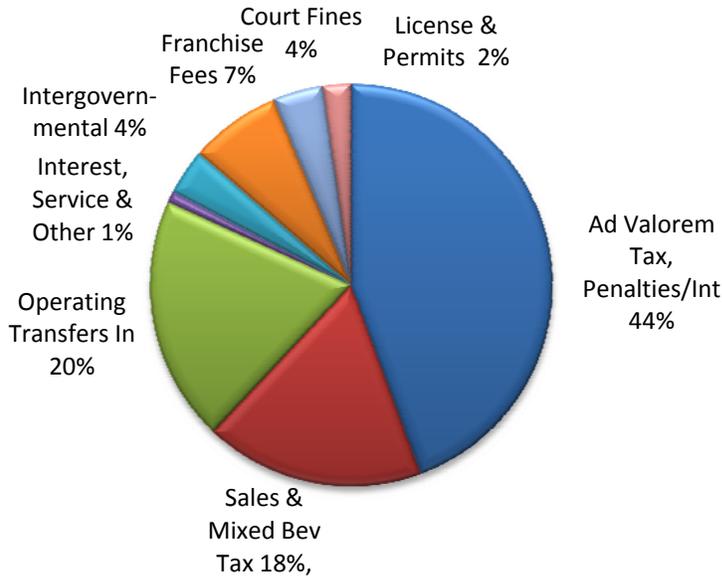
2015/16 BUDGET REVENUES

Property Taxes	\$ 4,398,162
Non-Property Taxes	1,750,000
Franchise Fees	725,000
Licenses & Permits	225,000
Court Fines	399,100
Services	56,000
Intergovernmental	368,184
Interest & Other	33,250
Fund Transfers	<u>1,956,685</u>
Total Revenues	\$ 9,911,381

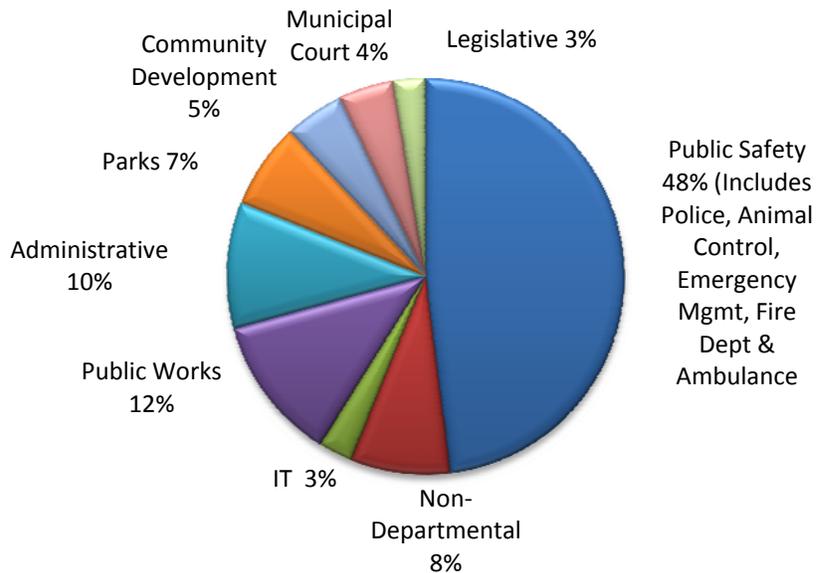
2015/16 BUDGET EXPENDITURES

Legislative	\$ 256,217
Administrative	1,008,344
IT	270,930
Emergency Mgmt	145,126
Public Safety	3,455,337
Fire Department	741,804
Animal Control	121,424
Parks & Recreation	680,698
Public Works	1,161,158
Community Development	477,314
Municipal Court	440,873
Non-Departmental	<u>1,031,893</u>
Total Expenditures	\$ 9,791,118

2015/16 Budgeted Revenues



2015/16 Budgeted Expenditures

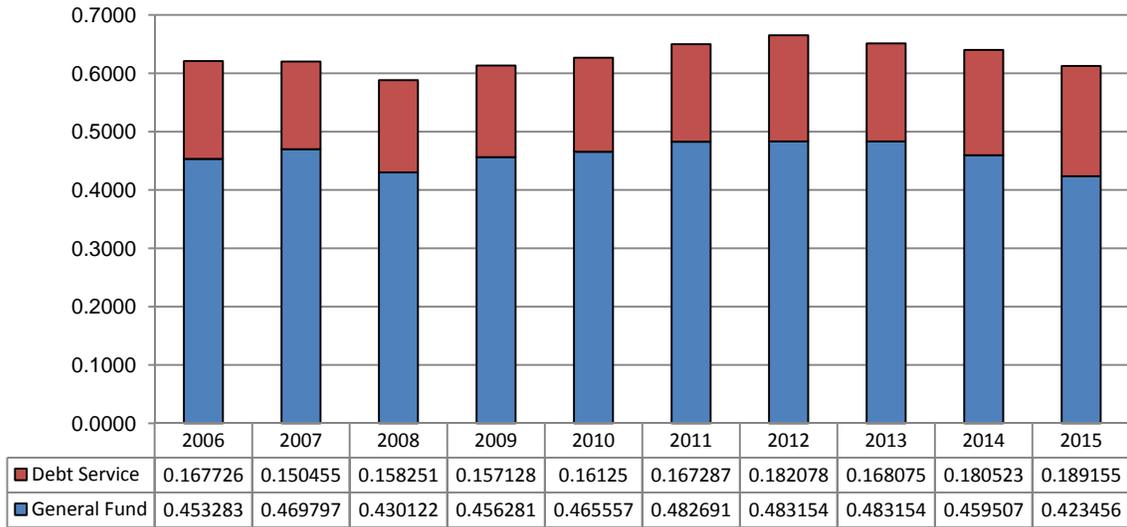


DISTRIBUTION OF AD VALOREM TAXES

	<u>TOTAL</u>	<u>O&M</u>	<u>DEBT</u>
Total Taxable Value	\$1,048,845,796	\$1,048,845,796	\$1,048,845,796
Tax Rate Per \$100	<u>0.612611</u>	<u>0.423456</u>	<u>0.189155</u>
Subtotal	\$ 6,425,345	\$ 4,441,401	\$ 1,983,941
Est. Collection Rate		<u>97%</u>	<u>100%</u>
Subtotal	\$ 6,425,345	\$ 4,308,158	\$ 1,983,941
Est. Delinquent, Supplemental, & Refunded	<u>50,000</u>	<u>50,000</u>	<u>0</u>
TOTAL TAX LEVY	\$ 6,475,345	\$ 4,358,158	\$ 1,983,941

TAX RATE HISTORY

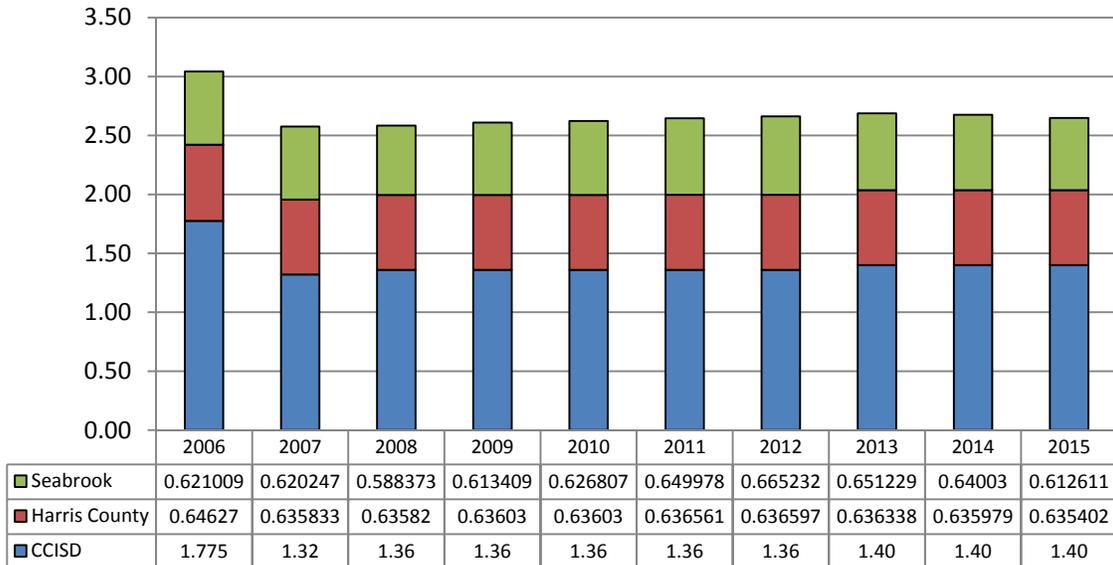
For Tax Year



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			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
AD VALOREM TAXES - CURRENT RATE	4,025,132	4,052,603	4,275,956	4,358,162	4,251,321	4,358,162	4,358,162	4,358,162	4,358,162	4,358,162
PENALTIES & INTEREST	48,661	36,218	38,641	38,000	39,765	40,000	40,300	40,602	40,907	41,214
SALES TAX	1,382,288	1,489,580	1,588,588	1,475,000	1,658,979	1,600,000	1,512,500	1,425,000	1,337,500	1,250,000
FRANCHISE TAX	675,129	699,844	725,104	685,000	699,965	725,000	728,625	732,268	735,929	739,609
OTHER TAX	97,991	128,001	162,197	100,000	149,301	150,000	151,500	153,015	154,545	156,091
LICENSE & PERMITS	227,156	183,263	402,187	320,000	240,434	225,000	200,000	200,000	200,000	200,000
CHARGES FOR SERVICES	59,881	53,847	69,162	50,000	57,872	56,000	56,560	57,126	57,697	58,274
MUNICIPAL COURT FEES	560,514	348,193	359,974	369,700	403,092	369,100	383,864	399,219	415,187	431,795
DOT FINES	92,718	43,474	13,124	15,000	26,669	30,000	30,900	31,827	32,782	33,765
INTEREST INCOME	3,981	3,398	1,327	573	1,301	750	46,380	44,633	39,850	32,356
INTERGOVERNMENTAL	382,853	561,624	574,906	575,843	610,413	368,184	379,230	390,606	402,325	414,394
OTHER REVENUE	53,822	96,750	69,571	32,500	93,890	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	7,610,127	7,696,793	8,280,739	8,019,778	8,233,002	7,954,696	7,921,170	7,866,271	7,809,373	7,750,838
BASE EXPENSES										
PERSONNEL SERVICES	5,979,806	6,063,331	6,080,176	6,481,159	6,199,749	6,576,490	6,740,902	6,909,425	7,082,161	7,259,215
MATERIALS & SUPPLIES	333,494	338,961	432,277	309,449	349,108	314,240	320,525	326,935	333,474	340,143
SERVICES	2,317,370	2,434,879	2,541,864	2,694,395	2,765,489	2,652,708	2,745,553	2,882,831	2,983,730	3,088,160
CAPITAL OUTLAY	523,754	335,444	533,318	140,000	227,313	247,680	247,680	247,680	247,680	247,680
HURRICANE IKE	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	9,154,424	9,172,615	9,587,636	9,625,003	9,541,660	9,791,119	10,054,660	10,366,871	10,647,045	10,935,199
NET REVENUES	(1,544,297)	(1,475,821)	(1,306,897)	(1,605,225)	(1,308,658)	(1,836,423)	(2,133,490)	(2,500,600)	(2,837,671)	(3,184,360)
FUND BALANCE										
BEGINNING FUND BALANCE	3,214,029	3,423,279	3,741,131	4,130,979	4,130,979	4,637,963	4,637,963	4,463,306	3,984,986	3,235,579
NET REVENUES	(1,544,297)	(1,475,821)	(1,306,897)	(1,605,225)	(1,308,658)	(1,836,423)	(2,133,490)	(2,500,600)	(2,837,671)	(3,184,360)
ENTERPRISE FUND TRF	1,422,652	1,454,923	1,351,244	1,458,892	1,458,892	1,509,005	1,586,154	1,649,600	1,715,584	1,784,207
SEDC TRANSFER	125,000	125,000	125,000	125,000	125,000	200,000	125,000	125,000	125,000	125,000
ENTRPRSE FUND TRF-FRANCHISE FEES	205,895	213,750	220,500	231,750	231,751	247,680	247,680	247,680	247,680	247,680
RESERVE FOR COMP STUDY	0	0	0	0	0	(120,263)	0	0	0	0
TRANSFER TO RESERVES	0	0	0	(210,417)	0	0	0	0	0	0
ENDING FUND BALANCE	3,423,279	3,741,131	4,130,979	4,130,978	4,637,963	4,637,963	4,463,306	3,984,986	3,235,579	2,208,106
Fund balance change	209,250	317,852	389,847	(0)	506,985	(0)	(174,657)	(478,320)	(749,408)	(1,027,473)
25% EMERG RES BEGINNING BALANCE			2,227,427	2,295,560	2,295,560	2,273,078	2,378,644	2,444,529	2,493,437	2,557,452
ADD'L APPROP FROM UNRESERVED			<u>68,132</u>	<u>(1,534)</u>	<u>(22,482)</u>	<u>105,566</u>	<u>65,885</u>	<u>48,908</u>	<u>64,015</u>	<u>72,039</u>
25% EMERG RES ENDING BALANCE			2,295,560	2,294,026	2,273,078	2,378,644	2,444,529	2,493,437	2,557,452	2,629,491
UNRESERVED FUND BALANCE			<u>1,835,419</u>	<u>1,836,952</u>	<u>2,364,886</u>	<u>2,259,319</u>	<u>2,018,777</u>	<u>1,491,549</u>	<u>678,126</u>	<u>(421,385)</u>
			4,130,979	4,130,978	4,637,963	4,637,963	4,463,306	3,984,986	3,235,579	2,208,106

CITY OF SEABROOK
2015-2016 BUDGET
FUND 01 - GENERAL FUND

100-GENERAL FUND REVENUE

REVENUE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
	2012	2013	2014	2015	2015	2016	2015 FORECAST		2015 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
7010 PROPERTY TAX, CURRENT	3,931,341	4,003,038	4,201,325	4,308,162	4,185,248	4,308,162	122,914	2.94%	0	0.00%
7020 PROPERTY TAX, DELINQUENT	93,791	49,564	74,631	50,000	66,072	50,000	(16,072)	-24.33%	0	0.00%
7021 PRIOR YEAR DELINQUENT TAX	0	0	0	0	0	0	0	0.00%	0	0.00%
7100 SALES TAX	1,382,288	1,489,580	1,588,588	1,475,000	1,658,979	1,600,000	(58,979)	-3.56%	125,000	8.47%
7210 FRANCHISE TAX, PRIVATE	675,129	699,844	725,104	685,000	699,965	725,000	25,035	3.58%	40,000	5.84%
7220 MIXED DRINK TAX	97,991	128,001	162,197	100,000	149,301	150,000	699	0.47%	50,000	50.00%
7300 PENALTY & INTEREST, TAXES	48,661	36,218	38,641	38,000	39,765	40,000	235	0.59%	2,000	5.26%
8250 EMERGENCY MANAGEMENT	21,071	25,602	29,534	25,000	20,622	25,000	4,378	21.23%	0	0.00%
8251 FED/STATE DISASTER REIMBURSEMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
8252 GRANTS - DOJ MISC	18,947	2,619	4,128	0	0	0	0	0.00%	0	0.00%
8255 SPEC. OP. GRANT (STEP)	0	0	0	0	0	0	0	0.00%	0	0.00%
8265 ARRA GRANTS	0	0	0	0	0	0	0	0.00%	0	0.00%
8270 GRANT-HMGP	0	49,761	3,317	0	0	0	0	0.00%	0	0.00%
8271 SECO GRANT	0	0	0	0	0	0	0	0.00%	0	0.00%
8272 TPWD WILDLIFE GRANT	0	0	39,499	0	38,612	0	(38,612)	-100.00%	0	0.00%
8605 DISPATCH & OTHER SERVICES	10,000	10,000	10,000	10,000	9,795	10,000	205	2.09%	0	0.00%
8606 LEASE ON FIRE STATION	332,835	473,642	488,428	540,843	541,384	333,184	(208,200)	-38.46%	(207,659)	-38.40%
8610 CONTRACT MOWING	10,639	7,665	13,861	10,000	9,126	10,000	874	9.57%	0	0.00%
8620 PARK FEES	23,346	20,828	30,912	18,000	26,388	23,000	(3,388)	-12.84%	5,000	27.78%
8625 POOL RECEIPTS	25,895	25,354	24,389	22,000	22,358	23,000	642	2.87%	1,000	4.55%
8640 LICENSE & PERMITS	227,156	183,263	402,187	320,000	240,434	225,000	(15,434)	-6.42%	(95,000)	-29.69%
9503 DOT FINES	92,718	43,474	13,124	15,000	26,669	30,000	3,331	12.49%	15,000	100.00%
9504 OMNI FEES	2,685	975	1,041	1,500	1,035	1,100	65	6.24%	(400)	-26.67%
9505 COURT RECEIPTS	552,023	344,306	355,864	365,000	398,888	365,000	(33,888)	-8.50%	0	0.00%
9508 MUNICIPAL COURT TIME PAYMENT FEE	5,805	2,911	3,070	3,200	3,169	3,000	(169)	-5.34%	(200)	-6.25%
9510 INTEREST	3,981	3,398	1,327	573	1,301	750	(551)	-42.36%	177	30.92%
9520 OTHER REVENUE	47,895	91,588	67,847	30,000	90,504	30,000	(60,504)	-66.85%	0	0.00%
9521 OIL & GAS ROYALTIES	5,923	5,162	1,679	2,500	3,262	2,500	(762)	-23.36%	0	0.00%
9522 ANIMAL CONTROL DONATION	5	0	45	0	124	0	(124)	-100.00%	0	0.00%
SUBTOTAL	7,610,127	7,696,793	8,280,739	8,019,778	8,233,002	7,954,696	(278,306)	-3.38%	(65,082)	-0.81%
9902 TRANS TO EDC	0	0	0	0	0	0	0	0.00%	0	0.00%
9903 TRANS TO OTHER FUNDS	0	0	0	0	0	0	0	0.00%	0	0.00%
9910 EDC TRANSFER	125,000	125,000	125,000	125,000	125,000	200,000	75,000	60.00%	75,000	60.00%
9919 SANIT FRANCHISE TRANSFER	205,895	213,750	220,500	231,750	231,751	247,680	15,930	6.87%	15,930	6.87%
9920 ENTERPRISE FUND TRANSFER	1,422,652	1,454,923	1,351,244	1,458,892	1,458,892	1,509,005	50,113	3.44%	50,113	3.44%
SUBTOTAL	1,753,547	1,793,673	1,696,744	1,815,642	1,815,642	1,956,685	141,043	7.77%	141,043	7.77%
TOTAL REVENUES	9,363,674	9,490,466	9,977,483	9,835,420	10,048,645	9,911,381	(137,263)	-1.37%	75,962	0.77%

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.

Accomplishments on Budget Year 2014-15 Objectives

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

Goals for Budget Year 2015-16 Include:

- New city secretary to assume duties.
- City Secretary to complete requirements for certification and assistant city secretary to work toward recertification.
- Continue administrative staff support to the Economic Development Corporation, Ethics Commission and Open Space & Trails Committee.
- Provide assistance for the required five-year review of impact fees.
- Begin process of recodification.
- Provide administrative staff support to Councilor Gary Johnson as Vice-President of the Harris County Mayors' and Councils' Association.
- Begin process of updating Records Management Program.

CITY OF SEABROOK
2015-2016 BUDGET
FUND 01 - GENERAL FUND

100 - LEGISLATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
3010 SALARIES	137,798	138,349	142,403	148,455	163,343	161,972	(1,371)	-0.84%	13,517	9.11%
3011 EDUCATION INCENTIVE	2,400	2,400	2,400	2,400	2,492	2,400	(92)	-3.70%	0	0.00%
3012 OVERTIME	1,241	1,317	2,772	3,300	3,437	3,300	(137)	-3.97%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	10,799	10,637	11,224	11,793	12,858	12,827	(31)	-0.24%	1,034	8.77%
3110 RETIREMENT	28,921	28,256	23,744	21,770	24,744	23,454	(1,290)	-5.21%	1,683	7.73%
3120 HOSPITALIZATION	12,164	12,892	14,888	16,587	14,935	14,687	(248)	-1.66%	(1,900)	-11.46%
3130 WORKERS COMPENSATION	211	258	283	396	383	428	44	11.58%	31	7.91%
3150 GIFT/APPRECIATION CERTIFICATE	96	95	95	100	95	100	5	5.26%	0	0.00%
3300 MAYOR COUNCIL FEES	10,753	5,136	5,912	13,200	4,305	13,200	8,895	206.62%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	522	18	414	540	35	540	505	1456.30%	0	0.00%
TOTAL PERSONNEL	204,905	199,357	204,135	218,542	226,626	232,907	6,281	2.77%	14,366	6.57%
4010 OFFICE SUPPLIES	57	0	(23)	75	0	0	0	0.00%	(75)	-100.00%
4150 SMALL TOOLS & EQUIPMENT	7,546	0	0	1,000	949	1,000	51	5.33%	0	0.00%
TOTAL SUPPLIES	7,604	0	(19)	1,075	956	1,000	44	4.62%	(75)	-6.98%
5020 DUES & SUBSCRIPTIONS	785	1,451	1,267	1,350	1,182	1,500	318	26.88%	150	11.11%
5030 RENTAL & SERVICE AGREEMNTS	3,510	3,510	3,510	3,510	3,510	3,510	0	0.00%	0	0.00%
5195 ELECTION EXPENSE	20,537	1,082	4,823	46,000	65,971	0	(65,971)	-100.00%	(46,000)	-100.00%
5300 TRAINING & CONFERENCE	9,085	9,841	3,350	11,000	8,766	11,000	2,234	25.49%	0	0.00%
5400 TELEPHONE	2,163	1,338	1,199	1,300	1,189	1,200	11	0.92%	(100)	-7.69%
5465 MISC EXPENDITURES	3,940	538	2,571	2,500	2,614	2,000	(614)	-23.50%	(500)	-20.00%
5468 PERMIT EXPENSE	0	0	323	600	0	600	600	0.00%	0	0.00%
5475 VOLUNTEER APPRECIATION	0	0	0	0	0	2,500	2,500	0.00%	2,500	0.00%
TOTAL SERVICES	40,019	17,761	17,044	66,260	83,232	22,310	(60,922)	-73.20%	(43,950)	-66.33%
6030 OFFICE EQUIPMENT	0	43,163	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	43,163	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	252,527	260,281	221,160	285,877	310,814	256,217	(54,597)	-17.57%	(29,659)	-10.37%

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 2014-15 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 90% 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 with current vendor. - Ongoing
- Creation of new forms (FMLA, Military Leave, and Tuition Reimbursement) to streamline processes.
- Request for proposals on a Compensation Study and Healthcare Benefits.
Ongoing process selecting vendors.

Goals for Budget Year 2015-16 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, pregnancy discrimination act, and USERRA.
- Create training program for new supervisors.
- Continue to recognize employees who have demonstrated above and beyond performance through various award programs such as the "Pat on the Back" and "Employee of the Year"
- Research new ways to streamline processes done through Incode.

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 2014-15 objectives:

- Assist departments in bid document compilation and advertisement. *Ongoing*
- Attend purchasing workshops. *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 2015-16 include:

- Assist departments in bid document compilation and advertisement.
- Attend purchasing workshops.
- 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; to ensure that all transactions are recorded in compliance with Generally Accepted Accounting Principles; to protect and optimize the City's assets through sound investment practices; and to foster public trust.

Accomplishments on Budget Year 2014-15 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 Platinum 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 35th Certificate of Achievement for Excellence in Financial Reporting. *Accomplished*
- Successful sale of \$8.38 million General Obligation bonds.

Goals for Budget Year 2015-16 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 Platinum Circle Leadership Award from State Comptroller.
- Work to receive the 36th Certificate of Achievement for Excellence in Financial Reporting.
- Continue refining the budget process and printed documents to include more graphics and reader friendly information.
- Continue working with City Manager and Department Heads to update 5 year CIP.
- Complete work on fleet/equipment management/replacement plan.
- Review and update resolutions and policies for finance related items in preparation of transition.

CITY OF SEABROOK
2015-2016 BUDGET
FUND 01 - GENERAL FUND

102-ADMINISTRATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
	2012	2013	2014	2015	2015	2016	2015 FORECAST		2015 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	626,138	630,170	657,780	594,110	608,929	652,326	43,397	7.13%	58,216	9.80%
3011 EDUCATION INCENTIVE	537	522	1,075	1,725	2,587	2,850	263	10.16%	1,125	65.19%
3012 OVERTIME	1,295	427	669	1,200	555	1,200	645	116.37%	0	0.00%
3014 CAR ALLOWANCE	16,962	14,469	12,946	9,000	12,067	12,600	533	4.42%	3,600	40.00%
3015 CONTRACT LABOR	0	0	12,031	0	0	0	0	0.00%	0	0.00%
3018 EDC SALARIES	0	0				36,645				
3019 EDC OT	0	0				0				
3020 EDC HOSPITALIZATION	0	0				6,975				
3021 EDC CAR ALLOWANCE	0	0				0				
3022 EDC FICA	0	0				2,803				
3023 EDC RETIREMENT	0	0				5,957				
3100 FICA TAXES	43,391	45,652	39,888	46,362	44,085	50,945	6,860	15.56%	4,584	9.89%
3110 RETIREMENT	130,256	127,738	92,360	86,376	89,673	92,613	2,940	3.28%	6,237	7.22%
3120 HOSPITALIZATION	66,960	79,158	66,202	77,223	63,710	70,494	6,785	10.65%	(6,729)	-8.71%
3130 WORKERS COMPENSATION	1,009	1,110	1,156	1,348	1,319	1,895	576	43.68%	547	40.58%
3150 GIFT/APPRECIATION CERTIFICATE	432	428	380	400	380	400	20	5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	<u>2,421</u>	<u>81</u>	<u>1,656</u>	<u>1,958</u>	<u>302</u>	<u>2,295</u>	<u>1,993</u>	<u>660.30%</u>	<u>338</u>	<u>17.24%</u>
TOTAL PERSONNEL	889,399	899,753	786,142	819,701	823,606	939,998	64,012	7.77%	67,917	8.29%
4010 OFFICE SUPPLIES	35	0	12	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	<u>1,744</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 SUPPLIES	1,779	0	12	0	0	0	0	0.00%	0	0.00%
5020 DUES & SUBSCRIPTIONS	3,144	2,973	2,084	3,747	3,494	4,391	897	25.67%	644	17.19%
5041 IT HARDWARE	0	0	0	0	0	0	0	0.00%	0	0.00%
5200 PROF FEES-ACCTG	62,920	40,610	47,410	50,000	44,254	50,000	5,746	12.98%	0	0.00%
5300 TRAINING & CONFERENCE	10,457	5,021	8,372	9,311	7,944	10,555	2,611	32.86%	1,244	13.36%
5400 TELEPHONE	3,248	2,885	2,115	2,900	2,150	2,400	250	11.64%	(500)	-17.24%
5465 MISC EXPENDITURES	<u>2,003</u>	<u>1,219</u>	<u>623</u>	<u>1,000</u>	<u>757</u>	<u>1,000</u>	<u>243</u>	<u>32.04%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SERVICES	81,772	52,708	60,605	66,958	58,599	68,346	9,747	16.63%	1,388	2.07%
6010 AUTOS & TRUCKS	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	972,950	952,461	846,759	886,659	882,205	1,008,344	73,759	8.36%	69,305	7.82%

INFORMATION TECHNOLOGY

Mission Statement

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

Accomplishments on Budget Year 2014-15 Objectives

- Replaced Police Dept core software package with OSSI Public Safety
- Replaced old Police Laptops with new Panasonic Toughbook laptops
- Relocated Council Chambers sound system and replaced all microphones and sound mixers
- Converted Police CRIMES server to virtual server for archival data lookup purposes
- Upgraded and virtualized Antivirus server
- Converted Email server to virtual server as the original server was experiencing hardware issues
- Designed preliminary fiber optic network map

Goals for Budget Year 2015-16 Include:

- Add a storage area network for virtual server data redundancy
- Configure high speed wireless link to disaster recovery location on Repsdorph
- Work with DIR vendors to install fiber optic network to City buildings
- Deploy centrally managed wireless network over fiber route
- Extend existing City Hall VoIP phone system to other City buildings
- Move email to hosted environment
- Virtualize most remaining physical servers
- Upgrade server operating systems to Server 2012

CITY OF SEABROOK
2015-2016 BUDGET
FUND 01 - GENERAL FUND

103-IT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
	2012	2013	2014	2015	2015	2016	2015 FORECAST		2015 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	87,134	92,651	116,343	149,909	139,759	154,098	14,340	10.26%	4,189	2.79%
3011 EDUCATION INCENTIVE	300	300	600	600	715	1,500	785	109.71%	900	149.99%
3012 OVERTIME	0	0	632	0	111	0	(111)	-100.00%	0	0.00%
3014 CAR ALLOWANCE	4,338	6,000	6,692	7,800	7,615	7,800	185	2.43%	0	0.00%
3015 CONTRACT LABOR	0	0	17,684	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	6,515	6,904	8,890	12,111	10,427	12,500	2,073	19.88%	389	3.21%
3110 RETIREMENT	18,461	19,288	19,852	22,879	21,418	22,826	1,408	6.57%	(53)	-0.23%
3120 HOSPITALIZATION	12,108	13,067	18,637	27,200	23,960	28,875	4,915	20.51%	1,675	6.16%
3130 WORKERS COMPENSATION	131	169	275	390	382	1,041	658	172.19%	651	166.75%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	95	50	95	50	(45)	-47.37%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	261	9	621	540	106	540	434	408.26%	0	0.00%
TOTAL PERSONNEL	129,297	138,434	190,320	221,479	204,590	229,230	24,640	12.04%	7,751	3.50%
4150 SMALL TOOLS & EQUIPMENT	29,002	35,877	36,487	35,000	34,999	35,000	1	0.00%	0	0.00%
4400 MISC SUPPLIES	0	923	0	500	0	500	500	0.00%	0	0.00%
TOTAL SUPPLIES	29,002	36,801	36,487	35,500	34,999	35,500	501	1.43%	0	0.00%
5020 DUES & SUBSCRIPTIONS	995	493	260	600	304	1,000	696	228.97%	400	66.67%
5030 RENTALS & SERVICE AGRMTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	702	1,684	1,500	2,500	2,368	2,500	132	5.57%	0	0.00%
5400 TELEPHONE	1,590	1,428	1,894	1,500	1,991	1,700	(291)	-14.62%	200	13.33%
5465 MISC EXPENDITURES	241	1,086	664	1,000	191	1,000	809	422.83%	0	0.00%
TOTAL SERVICES	3,527	4,690	4,318	5,600	4,854	6,200	1,346	27.72%	600	10.71%
6020 EQUIPMENT	0	37,870	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	37,870	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	161,826	217,795	231,126	262,579	244,443	270,930	26,487	10.84%	8,351	3.18%

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 2014-15 Objectives

- Obtain my TEM Texas Emergency Manager Certification; Accomplished
- Research for grants and money that may become available through state and federal agencies that can be utilized by the City of Seabrook; Accomplished
- Manage the grants that Emergency Management has applied for and received; Accomplished
- Develop a Surge/Flood warning system throughout the City of Seabrook; Not Accomplished
- Conduct CERT Training along with the BayCERT group; Accomplished
- 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). working
- 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; Accomplished
- Work with the Seabrook Volunteer Fire department and Seabrook Police Department conducted training together to establish better communications in the times of disaster. Working
- Continue course to obtain my degree in Emergency and Disaster Management. Working
- Make the City of Seabrook more prepared for all types of hazards; Work in Progress

Goals for Budget Year 2015-2016 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;
- 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;
- 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;
- Establish a Emergency Management, Emergency Operation Center Team;
- Develop policy for the Emergency Operations Center Team;
- Update the existing in house notification system and use it more on a daily basis.
- Work with all departments to assist in updating and/or developing the plans for when a disaster strikes.

CITY OF SEABROOK
2015-2016 BUDGET
FUND 01 - GENERAL FUND

106-EMERGENCY MANAGEMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	58,562	57,497	62,426	63,636	63,586	74,711	11,125	17.50%	11,075	17.40%
3011 EDUCATION INCENTIVE	2,700	2,700	2,700	2,700	2,804	0	(2,804)	-100.00%	(2,700)	-100.00%
3012 OVERTIME	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	4,611	4,633	4,822	5,075	5,025	5,715	690	13.73%	641	12.62%
3110 RETIREMENT	12,359	12,225	10,261	9,404	9,235	10,439	1,204	13.04%	1,035	11.00%
3120 HOSPITALIZATION	5,929	6,291	7,285	8,109	7,226	7,206	(21)	-0.29%	(903)	-11.14%
3130 WORKERS COMPENSATION	93	115	127	172	169	204	36	21.31%	32	18.88%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	48	50	3	5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	261	9	207	270	9	270	261	2900.00%	0	0.00%
TOTAL PERSONNEL	84,563	83,517	87,875	89,416	88,101	98,595	10,494	11.91%	9,179	10.27%
4010 OFFICE SUPPLIES	0	392	0	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	49,761	153	0	0	0	0	0.00%	0	0.00%
4400 MISC SUPPLIES	0	230	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	0	50,383	153	0	0	0	0	0.00%	0	0.00%
5020 DUES & SUBSCRIPTIONS	0	350	250	400	305	900	595	195.08%	500	125.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	500	0	6,500	6,500	0.00%	6,000	1200.00%
5110 MAINT-AUTOS/EQUIP	0	0	0	700	700	700	0	0.00%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	1,578	5,000	3,881	9,756	5,875	151.39%	4,756	95.12%
5300 TRAINING & CONFERENCE	1,476	1,395	3,653	5,000	2,651	5,000	2,349	88.61%	0	0.00%
5310 UNIFORMS	360	532	360	500	461	500	39	8.56%	0	0.00%
5320 AUTO INS	0	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	8,668	7,949	9,224	8,675	7,851	8,675	824	10.49%	0	0.00%
5405 PHONE NETWORK NOTIFICATION SYS	11,456	11,952	12,040	14,000	11,854	14,000	2,146	18.10%	0	0.00%
5406 AUTOMATION WORKSTATION	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	255	(40)	1,040	500	182	500	318	174.41%	0	0.00%
TOTAL SERVICES	22,215	22,139	28,146	35,275	27,885	46,531	18,646	66.87%	11,256	31.91%
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	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	106,779	156,038	116,174	124,691	115,986	145,126	29,140	25.12%	20,435	16.39%

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 2014-15 Objectives

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

Goals for Budget Year 2014-15 Include:

- Hire more officers
- Replace special certifications
- Traffic Enforcement/DWI/DUI
- Reestablish CVE
- Directed patrol operations
- Update Emergency Preparedness (Planning, Equipment, Training,)

CITY OF SEABROOK
2015-2016 BUDGET
FUND 01 - GENERAL FUND

200-PUBLIC SAFETY

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	1,602,995	1,783,754	1,788,172	1,986,883	1,859,892	1,944,440	84,547	4.55%	(42,443)	-2.14%
3011 EDUCATION INCENTIVE	39,452	46,426	45,182	55,080	52,216	42,631	(9,585)	-18.36%	(12,450)	-22.60%
3012 OVERTIME	210,191	140,786	201,500	183,000	246,439	183,000	(63,439)	-25.74%	0	0.00%
3100 FICA TAXES	137,307	145,922	153,393	170,210	159,632	166,010	6,379	4.00%	(4,199)	-2.47%
3110 RETIREMENT	373,537	391,465	334,804	317,405	301,514	305,284	3,770	1.25%	(12,122)	-3.82%
3120 HOSPITALIZATION	216,103	280,317	286,296	355,641	266,384	310,669	44,284	16.62%	(44,972)	-12.65%
3130 WORKERS COMPENSATION	21,144	25,245	28,993	42,822	38,686	45,954	7,268	18.79%	3,132	7.31%
3140 PSYCHOLOGICAL SERVICES	3,140	900	2,750	3,500	4,128	3,500	(628)	-15.22%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	1,824	2,090	2,185	3,100	1,805	3,100	1,295	71.75%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	9,747	568	8,454	9,720	1,358	9,450	8,092	595.90%	(270)	-2.78%
3800 ACCRUED SICK LEAVE CIV SERV	0	0	53,144	21,000	15,093	21,000	5,907	39.13%	0	0.00%
3810 SALARY/O.T. REIMBURSEMENT	0	(1,334)	0	0	0	0	0	0.00%	0	0.00%
3811 SALARY/O.T. REIMB COURT	(1,240)	(831)	(747)	0	(1,222)	0	1,222	-100.00%	0	0.00%
TOTAL PERSONNEL	2,614,200	2,815,309	2,904,124	3,148,361	2,945,925	3,035,037	87,890	2.98%	(113,324)	-3.60%
4005 SUPPLIES-POLICE OPERATION	4,169	10,532	7,731	8,000	9,666	8,000	(1,666)	-17.23%	0	0.00%
4010 OFFICE SUPPLIES	12,594	13,652	12,334	10,229	10,277	11,000	723	7.04%	771	7.54%
4011 POSTAGE	869	1,149	847	1,200	1,142	1,200	58	5.09%	0	0.00%
4015 SUPPLIES-ID	80	884	4	1,000	834	1,000	166	19.94%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	4,002	2,774	3,819	4,500	3,208	4,000	792	24.70%	(500)	-11.11%
4040 GAS & OIL/CITY SUPPLY	65,928	81,176	66,269	82,000	49,081	85,000	35,919	73.18%	3,000	3.66%
4150 SMALL TOOLS & EQUIPMENT	7,813	5,403	165,539	7,100	66,609	7,000	(69,609)	-89.49%	(100)	-1.41%
TOTAL SUPPLIES	95,454	115,569	256,581	114,029	140,816	117,200	(23,616)	-16.77%	3,171	2.78%
5020 DUES & SUBSCRIPTIONS	1,199	305	795	900	860	1,500	640	74.42%	600	66.67%
5030 RENTALS & SERVICE AGRMTS	56,100	52,075	53,673	55,000	36,077	55,000	18,923	52.45%	0	0.00%
5041 IT HARDWARE	0	0	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	28,317	33,377	22,466	35,000	21,739	30,000	8,261	38.00%	(5,000)	-14.29%
5115 MAINT-OFFICE EQUIP	115	0	0	250	94	0	(94)	-100.00%	(250)	-100.00%
5170 MAINTENANCE - RADIOS	13,293	12,537	12,126	11,000	9,543	37,000	27,457	287.70%	26,000	236.36%
5175 JANITORIAL SERVICES	9,600	10,500	9,625	11,000	9,848	11,500	1,652	16.78%	500	4.55%
5180 MAINT-BLDGS & GROUNDS	1,954	8,870	3,392	3,000	3,031	6,000	2,969	97.98%	3,000	100.00%
5210 CIVIL SERVICE	14,673	8,266	22,352	11,000	16,961	22,000	5,039	29.71%	11,000	100.00%
5300 TRAINING & CONFERENCE	8,520	6,678	11,529	18,000	13,520	23,000	9,480	70.12%	5,000	27.78%
5310 UNIFORMS & LAUNDRY	19,948	36,083	31,369	25,000	35,656	33,000	(2,656)	-7.45%	8,000	32.00%
5311 HANDGUN TRAINING EXPENSE	1,016	3,334	8,380	7,000	5,845	12,000	6,155	105.30%	5,000	71.43%
5320 INSURANCE-AUTO	19,029	24,361	22,017	27,000	22,452	27,000	4,548	20.25%	0	0.00%
5325 INSURANCE-LAW ENFORCEMENT	13,149	17,381	15,891	16,000	14,201	16,000	1,799	12.67%	0	0.00%
5400 TELEPHONE	14,482	20,681	22,084	21,000	18,696	23,000	4,304	23.02%	2,000	9.52%
5410 UTILITIES	2,324	2,156	2,095	2,100	2,268	2,100	(168)	-7.41%	0	0.00%
5465 MISC EXPENDITURES	4,412	5,543	4,304	3,180	3,653	4,000	347	9.50%	820	25.79%
TOTAL SERVICES	208,132	242,148	242,097	246,430	214,444	303,100	88,656	41.34%	56,670	23.00%
6010 AUTOS & TRUCKS	0	0	0	55,000	35,662		(35,662)	-100.00%	0	0.00%
6020 EQUIPMENT	0	0	65,628	0	97,743		(97,743)	-100.00%	(55,000)	0.00%
TOTAL CAPITAL OUTLAY	0	0	65,628	55,000	133,405	0	(133,405)	-100.00%	(55,000)	-100.00%
TOTAL EXPENDITURES	2,917,786	3,173,026	3,468,430	3,563,820	3,434,591	3,455,337	19,524	0.57%	(108,483)	-3.04%

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 the 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 2014-15 Objectives

- 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 perception of animal control

Goals for Budget Year 2014-15 Include:

- Change fee structure
- Open new facility
- Establish at least 1 volunteer
- Increase web presence
- Increase adoptions
- Community Outreach
- Increase staff

CITY OF SEABROOK
2015-2016 BUDGET
FUND 01 - GENERAL FUND

210 - ANIMAL CONTROL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	56,303	52,080	52,772	53,970	53,815	69,093	15,279	28.39%	15,124	28.02%
3011 EDUCATION INCENTIVE	1,128	990	810	1,290	809	600	(209)	-25.81%	(690)	-53.48%
3012 OVERTIME	796	453	3,799	4,800	3,256	4,800	1,544	47.44%	0	0.00%
3100 FICA TAXES	4,282	4,061	4,370	4,595	4,428	5,699	1,271	28.70%	1,104	24.03%
3110 RETIREMENT	11,718	10,569	9,247	8,620	8,346	10,460	2,114	25.33%	1,840	21.35%
3120 HOSPITALIZATION	7,083	7,208	3,354	7,930	819	7,121	6,302	769.69%	(809)	-10.20%
3130 WORKERS COMPENSATION	851	1,034	1,164	1,636	1,553	2,111	557	35.89%	475	29.02%
3150 GIFT/APPRECIATION CERTIFICATES	96	95	95	100	95	100	5	5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	533	95	514	540	288	540	252	87.58%	0	0.00%
TOTAL PERSONNEL	82,790	76,586	76,124	83,480	73,409	100,524	27,115	36.94%	17,044	20.42%
4010 OFFICE SUPPLIES	66	67	327	80	342	500	158	46.29%	420	525.00%
4011 POSTAGE	0	0	0	0	0	100	100	0.00%	100	0.00%
4040 OIL & GAS	4,037	3,547	2,782	4,500	2,161	4,500	2,339	108.28%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	151	1,040	643	650	4,009	900	(3,109)	-77.55%	250	38.46%
4160 ANIMAL FOOD & SUPPLIES	682	380	238	700	549	350	(199)	-36.22%	(350)	-50.00%
4400 MISC SUPPLIES	456	132	19	500	207	500	293	141.89%	0	0.00%
4401 VETERINARY SUPPLIES	118	0	49	400	55	500	445	815.41%	100	25.00%
TOTAL SUPPLIES	5,510	5,165	4,059	6,830	7,322	7,350	28	0.39%	520	7.61%
5110 MAINT-AUTOS/EQUIP	4,666	125	3,556	4,500	3,135	2,500	(635)	-20.25%	(2,000)	-44.44%
5170 MAINTENANCE - RADIOS	0	0	0	0	0	0	0	0.00%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	1,316	1,675	820	1,700	1,228	1,000	(228)	-18.55%	(700)	-41.18%
5300 TRAINING & CONFERENCE	68	20	972	1,100	50	2,500	2,450	4900.00%	1,400	127.27%
5310 UNIFORMS & LAUNDRY	0	404	740	2,000	736	3,000	2,264	307.49%	1,000	50.00%
5320 INSURANCE-AUTO	1,192	1,491	900	1,000	876	1,000	124	14.14%	0	0.00%
5330 INSURANCE-MISC	0	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	3,766	3,085	741	1,000	774	1,000	226	29.18%	0	0.00%
5410 UTILITIES	3,420	2,688	2,609	2,300	3,378	2,300	(1,078)	-31.92%	0	0.00%
5465 MISC EXPENDITURES	74	302	90	150	168	250	82	48.48%	100	66.67%
TOTAL SERVICES	14,501	9,791	10,428	13,750	10,346	13,550	3,204	30.97%	(200)	-1.45%
6010 AUTOS & TRUCKS	0	0	0	35,000	26,816	0	(26,816)	-100.00%	(35,000)	-100.00%
6050 BUILDINGS/RENOVATIONS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	35,000	34,682	0	(34,682)	-100.00%	(35,000)	-100.00%
TOTAL EXPENDITURES	102,801	91,542	90,610	139,060	125,758	121,424	(4,334)	-3.45%	(17,636)	-12.68%

FIRE SERVICES

Prior to the 2015-16 Budget Year, all expenditures related to fire services were paid by contract to the Seabrook Volunteer Fire Department (SVFD). The services are shared with a neighboring community and the costs were allocated based on a flat percentage of the (SVFD) budget. Both the City of Seabrook and the City of El Lago have a fire station in their community and in an effort to more accurately allocate costs associated with each, the City of Seabrook worked closely with the SVFD to develop a budget which is a hybrid of organizational and consumable costs. All expenses for Station 1 are now the direct responsibility of the City of Seabrook while all other costs for services such as insurance, fuel, maintenance and supplies, etc. are shared costs and are allocated based on the agreed upon formula and paid to SVFD.

**CITY OF SEABROOK
2015-2016 BUDGET
FUND 01 - GENERAL FUND**

230-FIRE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
	2012	2013	2014	2015	2015	2016	2015 FORECAST		2015 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
5030 RENTALS & SERVICE AGRMTS	0	0	0	0	0	0	0	0.00%		
5110 MAINT-AUTOS/EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	0	0	0	0	0.00%	0	0.00%
5175 JANITORIAL	0	0	0	0	0	7,000	7,000	0.00%	7,000	0.00%
5180 MAINT - BLDGS & GRNDS	0	0	0	0	0	36,000	36,000	0.00%	36,000	0.00%
5235 PROF FEES-SVFD CONTRACT	0	0	0	0	0	672,824	672,824	0.00%	672,824	0.00%
5320 INSURANCE-AUTO	0	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	0	0	0	0	0	2,200	2,200	0.00%	2,200	0.00%
5410 UTILITIES	0	0	0	0	0	23,780	23,780	0.00%	23,780	0.00%
5465 MISCELLANEOUS EXPENDITURES	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	0	0	0	0	0	741,804	741,804	0.00%	741,804	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%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	0	0	0	0	0	741,804	741,804	0.00%	741,804	#DIV/0!

PARKS & RECREATION**MISSION STATEMENT**

The purpose of the Parks & Recreation Department is to 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 2014-15 Objectives

- Carothers House Year 5 – Maintain 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 2015;
- Events - Easter, Fourth of July, Tree lighting, Christmas with Santa, Kid Fish Tournament;
- Add Splash Pad at Pelican Pool;
- Add baseball practice field at Meador Park;
- Add mile markers to trails;
- Completed Parks & Wildlife grant / 1.1 miles of trail construction;
- Replaced kiddie mulch in parks;
- Waterfront beautification maintenance;
- Lucky Trails Marathon 2015.

Goals for Budget Year 2015-16 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;
- Trash Bash 2016;
- Events of 2016 – Easter, Fourth of July, Tree lighting, Christmas with Santa, Kid Fish
- Add 2 Gazebos at Pool;
- Lucky Trails Marathon 2016;
- Install Automated Door Openers at Restrooms;
- Motion sensors for restrooms;
- Additional GIS mapping
- Complete splash pad for Monroe Fields;
- Covered rest area @ new Wildlife trail;
- Second Street Christmas venue.

CITY OF SEABROOK
2015-2016 BUDGET
FUND 01 - GENERAL FUND

400 - PARKS & RECREATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
	2012	2013	2014	2015	2015	2016	2015 FORECAST		2015 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	210,923	246,290	237,124	240,288	240,695	259,496	18,801	7.81%	19,208	7.99%
3011 EDUCATION INCENTIVE	900	900	750	900	704	300	(404)	-57.38%	(600)	-66.67%
3012 OVERTIME	8,064	9,117	6,656	9,000	8,681	9,000	319	3.68%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	38,145	46,685	41,315	52,820	43,268	54,895	11,627	26.87%	2,075	3.93%
3016 SALARIES-GATEKEEPERS	22,483	1,024	21,523	21,644	15,837	20,894	5,057	31.93%	(750)	-3.46%
3100 FICA TAXES	21,064	19,240	23,030	20,795	20,720	22,161	1,441	6.96%	1,366	6.57%
3110 RETIREMENT	42,667	45,619	38,758	35,990	36,888	37,741	853	2.31%	1,751	4.86%
3120 HOSPITALIZATION	42,890	51,142	58,611	55,333	59,206	50,791	(8,415)	-14.21%	(4,542)	-8.21%
3130 WORKERS COMPENSATION	4,072	4,233	5,237	7,012	7,548	7,084	(464)	-6.15%	71	1.02%
3150 GIFT/APPRECIATION CERTIFICATES	384	380	475	800	475	800	325	68.42%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	<u>3,449</u>	<u>336</u>	<u>2,623</u>	<u>2,025</u>	<u>1,100</u>	<u>2,835</u>	<u>1,735</u>	<u>157.62%</u>	<u>810</u>	<u>40.00%</u>
TOTAL PERSONNEL	395,041	424,967	436,202	446,608	435,123	465,998	30,875	7.10%	19,389	4.34%
4010 OFFICE SUPPLIES	1,679	1,696	1,251	1,250	1,058	1,250	192	18.10%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	18,918	17,411	20,064	19,000	17,830	20,000	2,170	12.17%	1,000	5.26%
4090 POOL SUPPLIES	11,186	11,843	5,118	11,450	7,770	11,450	3,680	47.36%	0	0.00%
4095 NURSERY SUPPLIES	894	1,141	945	1,500	1,680	2,000	320	19.02%	500	33.33%
4150 SMALL TOOLS & EQUIPMENT	15,382	2,771	1,431	3,000	3,803	4,000	197	5.18%	1,000	33.33%
4400 MISC SUPPLIES	<u>13,850</u>	<u>13,270</u>	<u>12,339</u>	<u>12,000</u>	<u>14,133</u>	<u>12,000</u>	<u>(2,133)</u>	<u>-15.10%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SUPPLIES	61,909	48,131	41,147	48,200	46,275	50,700	4,425	9.56%	2,500	5.19%
5020 DUES & SUBSCRIPTIONS	380	398	378	500	492	1,000	508	103.30%	500	100.00%
5030 RENTALS & SERVICE AGRMTS	4,892	2,681	4,989	6,000	5,687	6,000	313	5.50%	0	0.00%
5110 MAINT-AUTOS/EQUIP	11,857	14,507	10,969	14,000	13,384	14,000	616	4.60%	0	0.00%
5160 MAINT-POOL & GROUNDS	3,693	4,970	5,183	5,000	5,531	6,000	469	8.49%	1,000	20.00%
5165 MAINT-RECREATION EQUIP	2,452	3,050	1,533	3,000	7,121	3,000	(4,121)	-57.87%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	14,579	40,314	36,058	45,000	43,942	45,000	1,058	2.41%	0	0.00%
5275 ELECTRICAL SERVICES	338	1,482	1,085	2,400	2,142	2,400	258	12.03%	0	0.00%
5300 TRAINING & CONFERENCE	150	366	1,711	1,000	1,573	1,000	(573)	-36.41%	0	0.00%
5310 UNIFORMS & LAUNDRY	4,353	4,520	3,079	4,350	3,730	4,350	620	16.62%	0	0.00%
5320 INSURANCE-AUTO	5,544	5,014	4,750	5,000	4,583	5,000	417	9.11%	0	0.00%
5400 TELEPHONE	5,417	5,704	5,240	6,000	5,869	6,000	131	2.23%	0	0.00%
5410 UTILITIES	48,558	53,968	53,090	60,000	58,345	60,000	1,655	2.84%	0	0.00%
5464 EVENTS	5,447	8,752	7,412	10,000	9,092	10,000	908	9.99%	0	0.00%
5465 MISC EXPENDITURES	385	158	449	250	170	250	80	47.32%	0	0.00%
5475 CONTINGENCY-COUNCIL APPROVED	<u>6,477</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 SERVICES	114,522	145,884	135,927	162,500	161,660	164,000	2,340	1.45%	1,500	0.92%
6010 AUTOS & TRUCKS	0	0	0	30,000	29,136	0	(29,136)	-100.00%	(30,000)	-100.00%
6020 EQUIPMENT	0	20,500	0	20,000	0	0	0	0.00%	(20,000)	-100.00%
6050 BUILDINGS/RENOVATIONS/FACILI	7,625	0	0	0	0	0	0	0.00%	0	0.00%
TPWD TRAIL GRANT PROJECT	<u>0</u>	<u>0</u>	<u>15,201</u>	<u>0</u>	<u>29,166</u>	<u>0</u>	<u>(29,166)</u>	<u>-100.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL CAPITAL OUTLAY	7,625	20,500	15,201	50,000	58,301	0	(58,301)	-100.00%	(50,000)	-100.00%
TOTAL EXPENDITURES	579,097	639,482	628,477	707,308	701,360	680,698	(20,662)	-2.95%	(26,611)	-3.76%

PUBLIC WORKS**Mission Statement**

To maintain the streets and drainage facilities within the 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 3,500 sq. ft. of sidewalk;
- Replaced and repaired approximately 2,000 square feet of sidewalk;
- Repaired 2,000 sq. ft. of street failure throughout the city;
- Upgrade and replaced 100 Street Signs;
- 1,600 Hours of R.O.W. mowing;
- Crack sealed streets throughout the city and used approximately 100 gallons of seal material;
- Completed 2,000 LF of ditch re-cut;
- Storm Water Management Plan/MS4 implementation Year 7;
- Successful TCEQ MS4 Inspection;
- Dead tree removal from within City ROW;
- Maintained MS4 Permit and Sent in Annual Report;
- Seascape I, phase III Paving Improvement Project;
- Storm Water Management Plan/MS4 acceptance of 2nd permit;
- Continued aggressive mosquito control program - 500 hrs Adulthood;
- Seascape I, phase III 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;
- 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;
- Monroe Fields splash pad parking lot;
- TPWD trail extension project;
- Major street and drainage repair project - TBD.
- Additional GIS mapping
- Continue aggressive mosquito control program.

CITY OF SEABROOK
2015-2016 BUDGET
FUND 01 - GENERAL FUND

500-PUBLIC WORKS

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
	2012	2013	2014	2015 BUDGET	2015 FORECAST	2016 BUDGET	2015 FORECAST	2015 BUDGET	2015 BUDGET	
3010 SALARIES	397,875	431,393	410,440	399,093	393,410	416,838	23,428	5.96%	17,745	4.45%
3011 EDUCATION INCENTIVE	2,404	2,404	2,215	2,103	2,156	2,244	88	4.08%	141	6.71%
3012 OVERTIME	15,923	9,859	11,779	10,000	15,519	10,000	(5,519)	-35.56%	0	0.00%
3014 CAR ALLOWANCE	0	0	1,927	2,040	2,052	2,040	(12)	-0.57%	0	0.00%
3100 FICA TAXES	31,042	33,065	31,660	31,613	30,704	32,981	2,277	7.42%	1,368	4.33%
3110 RETIREMENT	84,341	88,242	68,584	58,286	60,084	60,254	170	0.28%	1,968	3.38%
3120 HOSPITALIZATION	42,414	50,552	63,713	75,608	66,107	70,272	4,165	6.30%	(5,336)	-7.06%
3130 WORKERS COMPENSATION	10,667	12,723	12,771	17,784	15,899	19,034	3,135	19.72%	1,250	7.03%
3150 GIFT/APPRECIATION CERTIFICATES	384	428	475	450	380	450	70	18.42%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	<u>2,088</u>	<u>175</u>	<u>1,867</u>	<u>1,755</u>	<u>180</u>	<u>2,025</u>	<u>1,845</u>	<u>1022.38%</u>	<u>270</u>	<u>15.38%</u>
TOTAL PERSONNEL	587,136	628,840	605,432	598,732	586,491	616,138	29,646	5.05%	17,406	2.91%
4040 GAS & OIL/CITY SUPPLY	20,133	23,510	21,613	20,500	18,165	20,500	2,335	12.85%	0	0.00%
4100 MOSQUITO CONTROL	14,942	5,394	12,277	20,000	21,761	20,000	(1,761)	-8.09%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	3,728	2,401	5,694	2,000	2,890	3,000	110	3.79%	1,000	50.00%
4400 MISC SUPPLIES	<u>2,857</u>	<u>2,256</u>	<u>2,559</u>	<u>3,000</u>	<u>2,588</u>	<u>3,000</u>	<u>412</u>	<u>15.92%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SUPPLIES	41,661	33,561	42,144	45,500	45,405	46,500	1,095	2.41%	1,000	2.20%
5020 DUES & SUBSCRIPTIONS	0	0	0	150	150	1,000	850	566.67%	850	566.67%
5030 RENTALS & SERVICE AGRMTS	1,331	791	1,567	2,000	1,511	2,000	489	32.37%	0	0.00%
5110 MAINT-AUTOS/EQUIP	14,671	14,435	18,170	13,500	20,245	15,000	(5,245)	-25.91%	1,500	11.11%
5140 MAINT-STREETS	9,960	12,611	11,817	11,000	12,007	11,000	(1,007)	-8.39%	0	0.00%
5145 MAINT-DRAINAGE	3,506	3,106	2,910	4,000	4,006	5,000	994	24.80%	1,000	25.00%
5150 MAINT-STREET SIGNS	7,107	6,325	4,062	4,500	4,189	4,500	311	7.42%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	1,178	1,163	1,751	2,400	2,473	2,400	(73)	-2.95%	0	0.00%
5215 PROF FEES-ENGINEERING	29,977	37,780	62,629	0	1,371	0	(1,371)	-100.00%	0	0.00%
5246 STORM WTR MGT	6,635	6,635	6,735	7,000	7,001	7,000	(1)	-0.01%	0	0.00%
5300 TRAINING & CONFERENCE	171	50	0	500	491	500	9	1.93%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,387	3,499	3,053	2,700	2,555	2,700	145	5.66%	0	0.00%
5320 INSURANCE-AUTO	6,803	7,937	7,745	7,800	7,800	8,800	1,000	12.83%	1,000	12.82%
5400 TELEPHONE	1,268	1,067	2,126	1,350	1,912	1,500	(412)	-21.54%	150	11.11%
5410 UTILITIES	4,027	4,063	3,770	4,340	4,114	4,340	226	5.49%	0	0.00%
5411 UTILITIES - STREET LIGHTS	177,669	183,350	181,865	185,000	182,891	185,000	2,109	1.15%	0	0.00%
5465 MISC EXPENDITURES	52	172	9	100	90	100	10	10.68%	0	0.00%
5473 AMORT CAPITAL PAYMENT	<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 SERVICES	266,742	282,983	308,209	246,340	252,806	250,840	(1,966)	-0.78%	4,500	1.83%
6020 EQUIPMENT	0	12,008	0	0	0	0	0	0.00%	0	0.00%
6065 VARIOUS STREET PROJECTS	<u>214,585</u>	<u>203,202</u>	<u>452,488</u>	<u>0</u>	<u>925</u>	<u>247,680</u>	<u>246,755</u>	<u>26676.24%</u>	<u>247,680</u>	<u>0.00%</u>
TOTAL CAPITAL OUTLAY	214,585	215,210	452,488	0	925	247,680	246,755	26676.24%	247,680	0.00%
TOTAL EXPENDITURES	1,110,125	1,160,594	1,408,273	890,572	885,628	1,161,158	275,530	31.11%	270,586	30.38%

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:

- Continued 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 planned unit development 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 400 Notices of Violation, receiving compliance in 200 of those cases. The Code Enforcement program continues to average approximately two hundred codes violations on its log at any given time.*
- Issued 35 new home permits.

Goals for budget year 2014-15 include:

- Continue to update the zoning code;
- Complete the five year review and update of the Comprehensive Master Plan;
- 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;
- 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
2015-2016 BUDGET
FUND 01 - GENERAL FUND

600 - COMMUNITY DEVELOPMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	262,005	252,966	264,433	281,496	267,854	294,487	26,633	9.94%	12,991	4.62%
3011 EDUCATION INCENTIVE	5,701	5,701	5,135	7,900	8,089	8,401	312	3.85%	600	7.70%
3012 OVERTIME	1,610	1,278	2,336	1,500	1,940	1,500	(440)	-22.67%	0	0.00%
3014 CAR ALLOWANCE	0	0	2,908	3,600	3,738	3,600	(138)	-3.70%	0	0.00%
3015 CONTRACT LABOR	14,630	14,560	21,004	15,500	15,738	15,500	(238)	-1.51%	0	0.00%
3016 TEMP SERV	0	0	2,099	0	19,154					
3100 FICA TAXES	19,696	18,951	20,122	22,521	20,857	23,561	2,704	12.97%	1,040	4.62%
3110 RETIREMENT	54,378	51,374	43,850	41,439	40,313	43,029	2,716	6.74%	1,590	3.84%
3120 HOSPITALIZATION	39,103	39,530	42,956	54,630	41,815	42,987	1,172	2.80%	(11,643)	-21.31%
3130 WORKERS COMPENSATION	720	903	997	756	735	1,054	320	43.49%	298	39.44%
3150 GIFT/APPRECIATION CERTIFICATES	288	238	238	250	190	250	60	31.58%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	<u>1,305</u>	<u>45</u>	<u>1,220</u>	<u>1,350</u>	<u>128</u>	<u>1,350</u>	<u>1,222</u>	<u>955.91%</u>	<u>0</u>	<u>0.00%</u>
TOTAL PERSONNEL	399,436	385,545	407,298	430,843	420,551	435,719	34,322	8.16%	4,877	1.13%
4010 OFFICE SUPPLIES	816	2,501	2,308	3,660	3,569	3,660	91	2.55%	0	0.00%
4011 POSTAGE	3,584	5,042	3,195	5,530	5,676	5,530	(146)	-2.58%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	3,035	2,718	2,196	3,200	2,448	3,200	752	30.72%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	<u>822</u>	<u>2,609</u>	<u>1,206</u>	<u>425</u>	<u>650</u>	<u>400</u>	<u>(250)</u>	<u>-38.51%</u>	<u>(25)</u>	<u>-5.88%</u>
TOTAL SUPPLIES	8,257	12,870	8,905	12,815	12,344	12,790	446	3.61%	(25)	-0.20%
5020 DUES & SUBSCRIPTIONS	1,894	1,393	1,325	1,305	1,263	2,305	1,042	82.50%	1,000	76.63%
5025 BANK FEES	602	1,245	996	800	748	800	52	6.90%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	5,748	3,983	3,096	4,900	4,829	4,900	71	1.47%	0	0.00%
5110 MAINT-AUTOS/EQUIP	660	2,581	1,751	1,300	1,351	1,300	(51)	-3.77%	0	0.00%
5240 CONTRACT SERV-MOW/DEMO	3,406	5,253	4,186	15,500	10,962	7,500	(3,462)	-31.58%	(8,000)	-51.61%
5300 TRAINING & CONFERENCE	3,359	6,010	4,553	6,000	6,048	8,000	1,952	32.27%	2,000	33.33%
5310 UNIFORMS & LAUNDRY	400	361	559	400	629	600	(29)	-4.61%	200	50.00%
5320 INSURANCE-AUTO	1,774	1,090	1,084	1,200	1,200	1,200	0	0.01%	0	0.00%
5400 TELEPHONE	2,376	1,686	1,383	1,500	1,276	1,500	224	17.60%	0	0.00%
5465 MISC EXPENDITURES	1,202	371	543	700	677	700	23	3.34%	0	0.00%
TOTAL SERVICES	21,420	23,971	19,475	33,605	30,083	28,805	(1,278)	-4.25%	(4,800)	-14.28%
6010 AUTOS & TRUCKS	0	18,702	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	18,702	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	429,113	441,088	435,677	477,263	462,978	477,314	14,337	3.10%	52	0.01%

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. To provide quality services, thereby earning and maintaining the public's respect, confidence, and satisfaction.

Accomplishments on Budget Year 2014-15 Objectives

- Obtain a new collection agency, MVBA, to assist in our collection efforts beyond 60 days delinquent for all state and city fees. MVBA has provided better customer service to court staff and to defendants. MVBA is directly collection funds from defendants for remittance to the city and has resulted in less court time in collections, improved collection of money received and minimized mistakes. MVBA's software is more compatible with the city's Incode system.
- Implemented a new procedure to assure warrants are processed faster resulting in improved collections.
- Implemented new procedures in the court department for in-house collection on all cases delinquent less than 60 days, which has increased the amount of cases closed on a more timely basis.
- Reorganized the duties of the staff to improve the efficiency of the work flow.
- Hired an experienced Level I Deputy Court Clerk.
- Efficiently utilizing black board connect to provide our defendants with a courtesy call of any obligation or any court appearance. This has improved court collections, court dockets, and reduced warrants.
- Court Administrator and Assistant Court Administrator continue to maintain their level II court clerk certification with proper training.
- Implemented procedures during court sessions to efficiently process defendants from the prosecutor, to the Judge and the processing clerk.
- Officially participated in the 2015 Warrant Round Up with other cities in the state, which included a press conference on local television to broadcast our participation.
- Assisted alternate Judge Dick Gregg III, in new role as first place alternate to Presiding Judge.
- Completely scanned all open files and warrants that existed prior to our paperlite environment.
- Discontinued the process of sending boxes to retention due to all documents scanned in the system.
- Implemented a process to scan in documents that are not required to be attached to a case ex. dockets, receipts etc.
- Clerks received TCIC/NCIC training to have additional access to defendant information.
- Added monitor to the court administrator's office for additional security.
- Added and updated macros in the Incode software to assist in clerk efficiency.

Goals for Budget Year 2015-16 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
2015-2016 BUDGET
FUND 01 - GENERAL FUND

700 - MUNICIPAL COURT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	165,774	166,985	173,450	178,972	169,569	182,501	12,932	7.63%	3,529	1.97%
3011 EDUCATION INCENTIVE	1,500	2,169	2,642	2,999	3,104	3,900	796	25.66%	901	30.03%
3012 OVERTIME	2,189	3,832	2,374	3,000	2,391	3,000	609	25.48%	0	0.00%
3015 CONTRACT LABOR	650	225	225	2,000	1,281	2,000	719	56.12%	0	0.00%
3100 FICA TAXES	16,477	22,893	20,381	24,126	21,787	24,465	2,678	12.29%	339	1.40%
3110 RETIREMENT	28,605	33,903	28,459	26,594	25,655	26,704	1,048	4.09%	110	0.41%
3120 HOSPITALIZATION	26,171	31,717	35,220	39,930	33,172	33,359	187	0.56%	(6,571)	-16.46%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	252	337	348	481	467	519	53	11.32%	39	8.02%
3150 GIFT/APPRECIATION CERTIFICATES	240	143	380	250	380	250	(130)	-34.21%	0	0.00%
3310 JUDGES & PROSECUTOR FEES	137,761	137,670	102,300	130,400	121,288	130,400	9,113	7.51%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	<u>2,095</u>	<u>63</u>	<u>1,458</u>	<u>1,215</u>	<u>421</u>	<u>1,215</u>	<u>794</u>	<u>188.39%</u>	<u>0</u>	<u>0.00%</u>
TOTAL PERSONNEL	381,712	399,937	367,238	409,967	379,514	408,313	28,799	7.59%	(1,654)	-0.40%
4010 OFFICE SUPPLIES	1,621	1,200	1,558	2,000	1,688	2,000	312	18.47%	0	0.00%
4011 POSTAGE	32	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	<u>4,547</u>	<u>273</u>	<u>395</u>	<u>1,000</u>	<u>553</u>	<u>1,000</u>	<u>447</u>	<u>80.94%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SUPPLIES	6,200	1,473	1,953	3,000	2,241	3,000	759	33.87%	0	0.00%
5020 DUES & SUBSCRIPTIONS	746	600	574	660	606	660	54	8.87%	0	0.00%
5025 BANK FEES	9,351	5,321	5,360	10,000	7,301	10,000	2,699	36.96%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	8,307	5,612	4,243	8,400	6,068	8,400	2,332	38.44%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5200 PROF FEES - ACCOUNTING	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	3,204	4,346	4,519	4,500	3,413	5,000	1,587	46.51%	500	11.11%
5400 TELEPHONE	622	511	769	1,150	1,144	1,150	6	0.55%	0	0.00%
5431 WARRANT INFORMATION SERV	3,386	3,111	3,146	3,350	3,210	3,350	140	4.38%	0	0.00%
5465 MISC EXPENDITURES	<u>23</u>	<u>12</u>	<u>0</u>	<u>50</u>	<u>126</u>	<u>1,000</u>	<u>874</u>	<u>694.41%</u>	<u>950</u>	<u>1900.00%</u>
TOTAL SERVICES	25,637	19,514	18,612	28,110	21,867	29,560	7,693	35.18%	1,450	5.16%
TOTAL EXPENDITURES	413,550	420,924	387,803	441,077	403,622	440,873	37,251	9.23%	(204)	-0.05%

CITY OF SEABROOK
2015-2016 BUDGET
FUND 01 - GENERAL FUND

107- NON-DEPARTMENTAL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	0	0	0	0	0	0	0.00%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA	0	0	0	0	0	0	0	0.00%	0	0.00%
3110 RETIREMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
3120 INSURANCE	0	0	0	0	105	0	(105)	-100.00%	0	0.00%
3130 WORKERS COMP	0	0	0	0	0	0	0	0.00%	0	0.00%
3145 DRUG TESTING	5,630	2,153	6,728	4,881	6,708	4,881	(1,827)	-27.24%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	2,225	2,225	2,360	2,150	2,000	2,150	150	7.50%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	0.00%	0	0.00%
3800 RESERVE FOR COMP STDY ADJ	0	0	0	0	0	0	0	0.00%	0	0.00%
3900 MERIT AWARDS	7,650	6,709	6,198	7,000	7,000	7,000	0	0.00%	0	0.00%
TOTAL PERSONNEL	15,505	11,086	15,286	14,031	15,813	14,031	(1,782)	-11.27%	0	0.00%
4010 OFFICE SUPPLIES	21,414	22,509	25,016	28,000	16,980	26,000	9,020	53.12%	(2,000)	-7.14%
4011 POSTAGE	6,993	4,460	7,810	7,300	5,278	7,000	1,722	32.62%	(300)	-4.11%
4050 BULK PETROLEUM PURCHASES	0	0	154	0	28,810	0	(28,810)	-100.00%	0	0.00%
4150 SMALL EQUIPMENT	29,069	8,038	7,875	7,200	7,684	7,200	(484)	-6.29%	0	0.00%
TOTAL SUPPLIES	57,476	35,007	40,856	42,500	58,751	40,200	(18,551)	-31.58%	(2,300)	-5.41%
5010 ADVERTISING	9,220	11,704	16,283	18,000	17,922	18,000	78	0.43%	0	0.00%
5020 DUES & SUBSCRIPTIONS	9,830	7,615	9,931	10,600	6,547	13,100	6,553	100.09%	2,500	23.58%
5025 BANK FEES	13,761	11,870	12,844	14,000	11,622	13,000	1,378	11.86%	(1,000)	-7.14%
5030 RENTALS & SERVICE AGRMTS	83,143	91,716	65,653	79,269	102,563	51,000	(51,563)	-50.27%	(28,269)	-35.66%
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 AGRMTS	0	0	0	0	0	65,000	65,000	0.00%	65,000	0.00%
5110 MAINT-AUTOS/EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	65	0	0	0	0	0	0.00%	0	0.00%
5175 JANITORIAL SERVICES	12,099	11,667	11,323	13,000	11,230	12,000	770	6.86%	(1,000)	-7.69%
5180 MAINT-BLDGS & GROUNDS	39,362	39,932	57,502	46,450	46,351	44,000	(2,351)	-5.07%	(2,450)	-5.27%
5190 CODIFICATION	7,153	2,522	3,918	5,500	5,662	8,000	2,338	41.30%	2,500	45.45%
5205 PROF FEES - APPRAISAL	0	6,431	0	0	0	0	0	0.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	0	0	0	0	29	0	(29)	-100.00%	0	0.00%
5212 PROF FEES - ARCHITECTURAL	4,448	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	49,807	45,177	65,617	70,508	68,003	75,000	6,997	10.29%	4,492	6.37%
5220 PROF FEES - LEGAL	104,024	122,033	159,707	190,570	180,130	185,000	4,870	2.70%	(5,570)	-2.92%
5222 PROF FEES - TAX COLLECTION	8,249	8,183	8,433	8,400	7,117	8,500	1,383	19.43%	100	1.19%
5225 CONSULTANT/FIRE	0	0	0	0	0	0	0	0.00%	0	0.00%
5227 PROF FEES - CONSULTING	22	0	2,200	0	130,662	0	(130,662)	-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	211,882	214,147	214,147	214,147	214,148	235,562	21,415	10.00%	21,415	10.00%
5235 CONTRACT-FIRE DEPT	706,896	830,671	830,671	862,316	862,316	0	(862,316)	-100.00%	(862,316)	-100.00%
5293 CRIME STOPPERS	0	0	0	0	0	0	0	0.00%	0	0.00%
5295 SAFETY COMMITTEE	4,021	5,075	4,116	4,965	4,434	5,000	566	12.76%	35	0.70%
5300 TRAINING & CONFERENCE	40	170	20	0	0	0	0	0.00%	0	0.00%
5330 INSURANCE-MISC	125,247	110,168	135,695	133,000	120,832	125,000	4,168	3.45%	(8,000)	-6.02%
5331 INSURANCE REIMB	0	(15,493)	(8,431)	0	(9,548)	0	9,548	-100.00%	0	0.00%
5400 TELEPHONE	8,801	8,168	8,548	8,500	8,054	8,500	446	5.54%	0	0.00%
5410 UTILITIES	55,992	52,966	48,763	57,000	53,531	57,000	3,469	6.48%	0	0.00%
5445 CENTRAL APPRAISAL FEE	44,657	44,119	43,817	46,600	50,261	49,000	(1,261)	-2.51%	2,400	5.15%
5465 MISC EXPENDITURES	8,705	4,383	6,247	6,742	6,151	5,000	(1,151)	-18.71%	(1,742)	-25.84%
5466 FIRE STATION EXPENSE	0	0	0	0	1,693	0	(1,693)	-100.00%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	1,507,362	1,613,290	1,697,004	1,789,567	1,899,712	977,662	(922,050)	-48.54%	(811,905)	-45.37%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6050 FACILITIES	1,544	0	0	0	0	0	0	0.00%	0	0.00%
6051 ENERGY EFFICIENT LIGHTING	0	0	0	0	0	0	0	0.00%	0	0.00%
6300 TRANSFER OUT OF GF	300,000	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	301,544	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	1,881,887	1,659,383	1,753,146	1,846,098	1,974,276	1,031,893	(942,383)	-47.73%	(814,205)	-44.10%

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 2014/15 budget by approximately 7.4%. This is a 6.7% increase from the actual 2014/15 revenues. Enterprise Fund expenses are expected to increase approximately 1.4% due to increased personnel costs as well as 2 new operating transfers for a Rate Stabilization Fund and a Reimbursement of Reserves.

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.

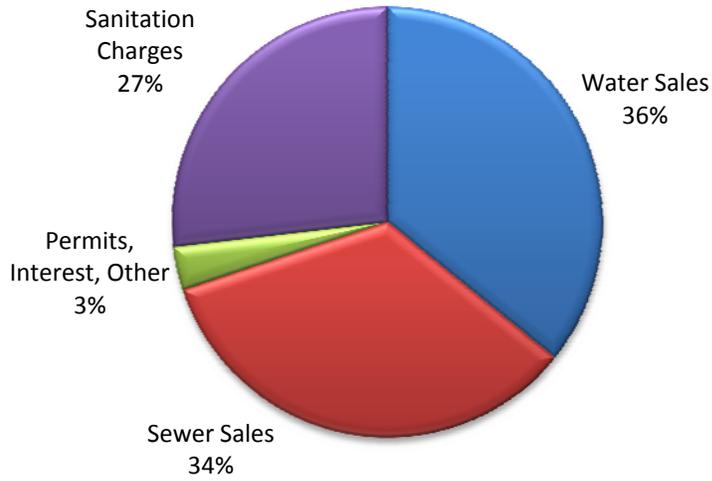
BUDGET REVENUES

Water Sales	\$2,536,430
Sewer Services	2,410,000
Sanitation Charges	1,898,881
Interest	1,900
Permits & Fees	20,000
Other revenue	<u>208,996</u>
	\$7,076,208

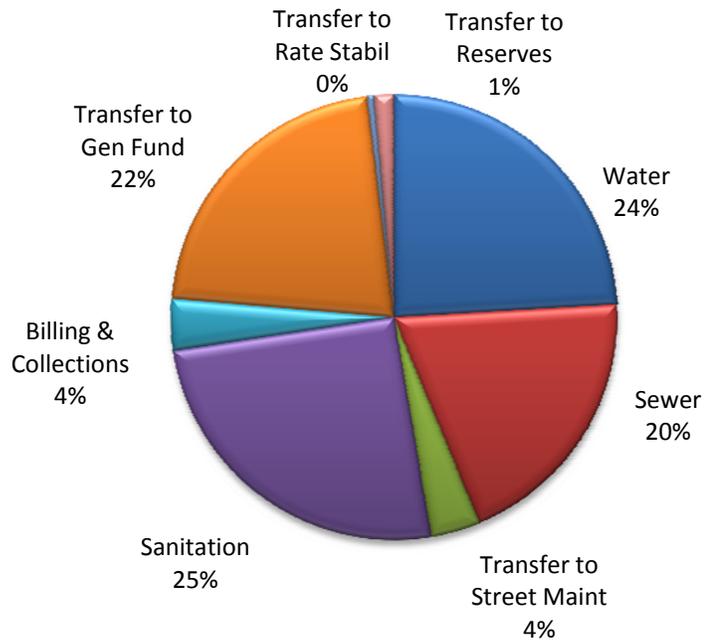
BUDGET EXPENSES

Water Dept.	\$1,672,416
Sewer Dept.	1,367,739
Sanitation Dept.	1,756,136
Billing & Collections	261,039
Transf for Street Maint.	247,680
Transf to General Fund	1,509,005
Transf to Reserve Repl	100,000
Transf to Rate Stabiliza	<u>35,000</u>
	\$6,949,015

2015/16 Budgeted Revenues



2015/16 Budget Expenses



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

ENTERPRISE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
WATER SALES	2,150,043	2,175,654	1,997,984	2,204,000	2,113,115	2,556,430	2,607,559	2,761,493	2,924,515	3,097,160
SEWER SERVICE CHARGE	2,386,671	2,433,248	2,359,551	2,433,000	2,371,379	2,436,000	2,679,600	2,693,446	2,707,363	2,721,352
SANITATION SERVICE CHARGE	1,633,410	1,703,148	1,787,708	1,785,250	1,854,932	1,908,881	1,989,364	2,073,240	2,160,652	2,251,749
PERMITS & FEES	18,656	12,527	9,639	17,000	24,001	20,000	20,360	20,727	21,101	21,481
INTEREST INCOME	3,953	3,070	794	3,201	1,206	1,900	1,653	1,439	1,252	1,089
INTERGOV-DISASTER-FEMA	0	0	0	0	0	0	0	0	0	0
OTHER REVENUE	133,537	139,296	143,406	146,500	153,540	152,996	159,570	164,347	170,334	176,539
TOTAL REVENUES	6,326,269	6,466,942	6,299,082	6,588,951	6,518,173	7,076,208	7,457,106	7,714,691	7,985,216	8,269,372
BASE EXPENSES										
PERSONNEL SERVICES	935,614	1,037,105	1,113,995	1,145,867	1,138,159	1,194,564	1,277,218	1,365,592	1,460,080	1,561,107
MATERIALS & SUPPLIES	61,951	56,858	50,475	64,300	61,395	60,900	60,642	60,385	60,129	59,874
SERVICES	2,590,269	2,945,223	2,956,232	2,856,345	2,933,536	3,021,451	3,147,190	3,278,162	3,414,585	3,556,685
CAPITAL OUTLAY & DEBT PMTS	625,848	1,320,382	1,097,902	478,894	475,273	420,416	420,209	425,541	417,730	425,835
INFRASTRUCTURE MAINTENANCE	95,727	118,130	172,330	350,000	1,307,752	360,000	300,000	300,000	300,000	300,000
HURRICANE IKE	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	4,309,409	5,477,699	5,390,935	4,895,406	5,916,116	5,057,330	5,205,259	5,429,680	5,652,524	5,903,500
NET REVENUES	2,016,860	989,244	908,147	1,693,545	602,057	2,018,877	2,251,847	2,285,011	2,332,692	2,365,871
FUND BALANCE										
BEG WORKING CAPITAL	3,734,825	3,550,981	2,861,803	2,198,206	2,198,206	1,109,622	1,236,814	1,450,891	1,587,776	1,658,945
NET REVENUES	2,016,860	989,244	908,147	1,693,545	602,057	2,018,877	2,251,847	2,285,011	2,332,692	2,365,871
RESERVE REPLACEMENT	0	0	0	0	0	(100,000)	(100,000)	(100,000)	(100,000)	0
GENERAL FUND TRF	(1,422,652)	(1,454,923)	(1,351,244)	(1,458,892)	(1,458,892)	(1,509,005)	(1,569,365)	(1,632,140)	(1,697,425)	(1,765,322)
GEN FUND TRF-FRANCHISE FEES	(205,895)	(213,750)	(220,500)	(231,750)	(231,750)	(247,680)	(298,405)	(310,986)	(324,098)	(337,762)
TRANSFER TO RATE STABILIZ	0	0	0	0	0	(35,000)	(70,000)	(105,000)	(140,000)	(175,000)
TRANSFER TO BUDGET STABIL	(500,000)	0	0	0	0	0	0	0	0	0
CAFR - ADJ TO WORKING CAP	(72,157)	(9,749)	0	0	0	0	0	0	0	0
ENDING WORKING CAPITAL	3,550,981	2,861,803	2,198,206	2,201,110	1,109,622	1,236,814	1,450,891	1,587,776	1,658,945	1,746,732
Difference	(183,844)	(689,178)	(663,597)	2,904	(1,088,585)	127,192	214,077	136,885	71,169	87,787
15% TOTAL EXPENSES	646,411	821,655	808,640	734,311	887,417	758,600	780,789	814,452	847,879	885,525
% 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	2,904,570	2,040,148	1,389,566	1,466,799	222,204	578,214	670,102	773,324	811,067	861,207
% OF EXPENDITURES	67.40%	37.24%	25.78%	29.96%	3.76%	11.43%	12.87%	14.24%	14.35%	14.59%

CITY OF SEABROOK
2015-2016 BUDGET: ENTERPRISE FUND

REVENUES

BY DEPARTMENT	FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
902- WATER										
8510 WATER SERVICE	1,994,297	2,022,627	1,869,022	2,065,000	1,989,408	2,417,430	428,022	21.52%	352,430	17.07%
8512 EL LAGO WATER DISTRICT	101,842	112,938	96,511	105,000	85,225	105,000	19,775	23.20%	0	0.00%
8540 WATER TAP FEES	31,739	19,673	12,450	14,000	11,563	14,000	2,437	21.08%	0	0.00%
8550 PENALTIES, UTILITIES	22,164	20,415	20,001	20,000	26,918	20,000	(6,918)	-25.70%	0	0.00%
8640 LICENSE AND PERMITS	18,656	12,527	9,639	17,000	24,001	20,000	(4,001)	-16.67%	3,000	17.65%
9510 INTEREST EARNINGS	1,977	1,535	397	1,538	590	900	310	52.50%	(638)	-41.48%
9520 OTHER REVENUES	25,318	21,336	20,014	22,000	22,819	20,000	(2,819)	-12.35%	(2,000)	-9.09%
TOTAL WATER REVENUES	2,195,992	2,211,051	2,028,034	2,244,538	2,160,525	2,597,330	436,805	20.22%	352,792	15.72%
912-SEWER										
8520 SEWER SERVICE	2,347,623	2,397,390	2,321,656	2,395,000	2,337,132	2,400,000	62,868	2.69%	5,000	0.21%
8521 SEWER SERVICE, PASADENA	12,975	11,772	13,169	12,000	11,516	10,000	(1,516)	-13.16%	(2,000)	-16.67%
8550 PENALTIES, UTILITIES	26,073	24,086	24,726	26,000	22,732	26,000	3,268	14.38%	0	0.00%
9510 INTEREST EARNINGS	1,615	1,256	328	1,538	543	900	357	65.88%	(638)	-41.48%
9520 OTHER REVENUES	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SEWER REVENUES	2,388,287	2,434,505	2,359,879	2,434,538	2,371,922	2,436,900	357	0.02%	2,362	0.10%
922-SANITATION										
7210 FRANCHISE FEES	201,578	219,506	230,197	231,750	243,425	247,680	4,255	1.75%	15,930	6.87%
8515 COMMERCIAL REFUSE SERVICE	647,886	673,724	700,114	700,000	724,761	746,504	21,743	3.00%	46,504	6.64%
8530 RESIDENTIAL REFUSE SERVICE	775,343	801,914	848,419	845,000	878,347	904,697	26,350	3.00%	59,697	7.06%
8550 PENALTIES, UTILITIES	8,603	8,004	8,979	8,500	8,399	10,000	1,601	19.07%	1,500	17.65%
8635 SALE OF COMMODITIES	0	0	0	0	0	0	0	0.00%	0	0.00%
9510 INTEREST EARNINGS	361	279	69	125	73	100	27	36.87%	(25)	-20.00%
9525 SALE OF PLASTIC BAGS	710	890	620	900	894	900	6	0.67%	0	0.00%
9535 SANITATION BILLING FEES	107,508	117,070	122,772	123,600	129,827	132,096	2,269	1.75%	8,496	6.87%
TOTAL SANITATION REVENUES	1,741,989	1,821,387	1,911,169	1,909,875	1,985,726	2,041,978	56,252	2.83%	132,103	6.92%
910-KE										
8251 INTERGOV-DISASTER-FEMA	(90,658)	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL ENTERPRISE FUND REVENUES	6,235,610	6,466,942	6,299,082	6,588,951	6,518,173	7,076,208	493,414	7.57%	487,257	7.40%

WATER DEPARTMENT**Mission Statement**

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

Accomplishments on Budget Year 2014-15 Objectives

- Completed TWDB Water Audit;
- Certified all city-owned backflow preventers;
- Maintained Superior water certificate;
- Replaced 72 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 50 fire hydrants;
- Flow tested and calibrated all commercial water meters;
- Completed tank inspections – both elevated and ground storage;
- Completed phase II of water valve survey;
- Completed flow test on all hydrants;
- Towers Blvd project;
- Completed Consumer Confidence Report - 2014 (CCR);
- Obtained ACR (Alternative Capacity Requirement) from TCEQ;
- Water Rate Study;
- Perform RED Lead / Copper testing;
- Seascape I, phase III Water Line Improvements.

Goals for Budget Year 2015-16 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 – 2015(CCR);
- Additional GIS mapping
- Complete phase II of water valve survey;
- Estates on Mystic Village project;
- Updates for SCADA;
- Inspection of elevated and ground storage tanks;
- Start developing a backflow prevention program;
- Additional training for employees;
- SCADA Upkeep / Upgrade;
- Replace water main steel section @ Todville & E. Meyer;
- Promote water conservation efforts;
- Repair or replace 24” steel water line on Taylor Lake bridge

CITY OF SEABROOK
2015-2016 BUDGET
FUND 20 - ENTERPRISE FUND

902-WATER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	311,096	320,977	357,090	368,437	355,657	382,685	27,029	7.60%	14,249	3.97%
3011 EDUCATION INCENTIVE	5,728	5,770	5,883	5,718	6,047	6,077	31	0.51%	360	6.29%
3012 OVERTIME	10,548	10,758	14,194	17,000	17,313	17,000	(313)	-1.81%	0	0.00%
3014 CAR ALLOWANCE	0	0	1,921	1,980	2,070	1,980	(90)	-4.34%	0	0.00%
3100 FICA TAXES	20,130	24,295	27,728	30,075	27,791	31,192	3,402	12.24%	1,118	3.72%
3110 RETIREMENT	55,673	67,121	59,154	55,521	56,547	57,004	457	0.81%	1,483	2.67%
3120 HOSPITALIZATION	48,543	56,264	62,093	66,653	58,740	73,869	15,129	25.76%	7,216	10.83%
3125 ACCRUED VACATION EXPENSE	(48,520)	773	3,680	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	5,221	6,536	6,991	11,076	10,398	14,080	3,682	35.41%	3,004	27.12%
3150 GIFT/APPR CERTIFICATES	384	380	380	500	428	500	73	16.96%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	<u>2,088</u>	<u>72</u>	<u>1,863</u>	<u>2,462</u>	<u>208</u>	<u>2,430</u>	<u>2,222</u>	<u>1068.31%</u>	<u>(32)</u>	<u>-1.32%</u>
TOTAL PERSONNEL	410,891	492,946	540,978	559,421	535,197	586,818	51,620	9.65%	27,396	4.90%
4040 GAS & OIL/CITY SUPPLY	16,202	13,900	13,312	16,500	14,278	14,700	422	2.96%	(1,800)	-10.91%
4150 SMALL TOOLS & EQUIPMENT	2,628	2,030	1,894	2,100	2,145	2,100	(45)	-2.08%	0	0.00%
4400 MISC SUPPLIES	<u>2,275</u>	<u>1,719</u>	<u>2,466</u>	<u>2,300</u>	<u>2,242</u>	<u>2,300</u>	<u>58</u>	<u>2.57%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SUPPLIES	21,105	17,649	17,672	20,900	18,665	19,100	435	2.33%	(1,800)	-8.61%
5020 DUES & SUBSCRIPTIONS	865	790	885	940	1,840	940	(900)	-48.91%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	7,277	14,506	2,429	10,700	8,153	10,700	2,547	31.25%	0	0.00%
5110 MAINT-AUTOS/EQUIP	4,000	7,817	8,149	8,000	8,536	10,000	1,464	17.14%	2,000	25.00%
5130 MAINT-WATER SYSTEM MINOR	45,045	126,228	123,363	51,500	47,604	51,500	3,896	8.18%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	12,267	4,150	15,048	4,000	2,165	4,000	1,835	84.74%	0	0.00%
5205 PROF FEES- APPRAISALS	0	6,431	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	36,513	4,914	2,500	8,000	6,343	8,000	1,657	26.12%	0	0.00%
5216 PROF FEES - METER READING	30,583	37,906	42,496	42,500	41,307	43,000	1,693	4.10%	500	1.18%
5227 PROF FEES - CONSULTING	0	0	19,581	0	6,250	0	(6,250)	-100.00%	0	0.00%
5275 ELECTRICAL SERVICES	99	0	738	1,000	1,000	1,000	(0)	-0.04%	0	0.00%
5280 CHEMICAL SUPPLIES	7,855	8,640	7,863	8,100	8,338	9,000	662	7.94%	900	11.11%
5285 LABORATORY FEES	7,251	2,707	7,973	8,000	10,070	9,000	(1,070)	-10.63%	1,000	12.50%
5290 PERMIT FEES	13,733	13,913	13,046	14,500	14,500	14,500	(0)	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	2,646	2,938	2,684	4,800	6,277	4,800	(1,477)	-23.53%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,413	3,590	3,053	3,000	2,813	3,000	187	6.63%	0	0.00%
5320 INSURANCE-AUTO	3,173	2,624	1,944	3,200	2,471	2,500	29	1.17%	(700)	-21.88%
5400 TELEPHONE	2,783	3,186	3,316	2,900	2,969	2,900	(69)	-2.34%	0	0.00%
5410 UTILITIES	27,910	31,543	30,845	33,000	34,184	33,000	(1,184)	-3.46%	0	0.00%
5440 COASTAL SUBSIDENCE FEES	150	150	1,350	1,200	1,200	1,350	150	12.50%	150	12.50%
5451 PASADENA WATER SUPPLY	475,869	485,054	444,576	470,000	438,416	470,000	31,584	7.20%	0	0.00%
5463 SEABROOK ISLAND	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	1,713	1,030	1,871	1,800	4,182	1,800	(2,382)	-56.96%	0	0.00%
5470 DEBT SERVICE AGENT	150	15,250	375	300	300	300	0	0.00%	0	0.00%
5477 INSPECTIONS	<u>13,199</u>	<u>25,584</u>	<u>16,940</u>	<u>15,000</u>	<u>17,282</u>	<u>15,000</u>	<u>(2,282)</u>	<u>-13.20%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SERVICES	695,494	798,952	751,027	692,440	666,202	696,290	30,088	4.52%	3,850	0.56%
6010 AUTOS & TRUCKS	0	0	34,052	19,000	18,816	0	(18,816)	-100.00%	(19,000)	-100.00%
6020 EQUIPMENT	0	0	0	5,000	5,000	0	(5,000)	-100.00%	(5,000)	-100.00%
6021 METER REPLCMTN PROG	8,550	0	0	0	0	10,000	10,000	0.00%	10,000	0.00%
6035 FACILITIES/WAREHOUSE IMPR	39,829	0	0	0	0	0	0	0.00%	0	0.00%
6070 LAND	0	905,760	604,065	0	0	0	0	0.00%	0	0.00%
6090 WATER MAINT MAJOR	0	0	0	150,000	85,482	150,000	64,518	75.48%	0	0.00%
6250 GENERAL FUND REIMB	653,370	673,526	635,214	671,336	671,336	706,005	34,669	5.16%	34,669	5.16%
6325 REDEMPTION OF BONDS	173,750	117,500	127,500	132,500	132,500	137,500	5,000	3.77%	5,000	3.77%
6350 INTEREST ON BONDS & CERT	106,645	89,811	82,339	77,947	76,641	72,708	(3,933)	-5.13%	(5,239)	-6.72%
6400 AMORTIZATION EXPENSE	7,273	0	4,169	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	989,417	1,786,597	0	1,055,783	989,774	1,076,213	86,439	8.73%	20,430	1.94%
TOTAL EXPENDITURES	2,116,907	3,096,145	1,309,677	2,328,544	2,209,838	2,378,420	168,583	7.63%	49,876	2.14%

WASTEWATER

Mission Statement

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

Accomplishments on Budget Year 2014-15 Objectives

- Maintained WWTP SWP3;
- Clean &/or TV 57,703 L.F. sanitary sewer lines;
- Accomplished MS4 Permit Year 7;
- Converted Baywood and Shady Lake L.S. to Submersible;
- SpectraShield Sealed Deteriorating Manholes Lakeside L.S. and Second Street;
- Rehab Miramar L.S. / InspectraShield;
- Maintained a Grease Control Program;
- Replace seals on clarifier #1 & #2 – WWTP;
- Implement WWTP Permit & Additional Labwork;
- Install WWTP Mechanical Bar Screen;

Goals for Budget Year 2015-16 Include:

- Continue brick manhole rehabilitation 50 L.F.;
- Replace seals on clarifier #1 – WWTP;
- Additional training for Employees;
- Clean / TV Inspect Sewer System;
- Continue MS4 Requirements for Wastewater Year 8;
- Continue CIPP Rehab of Sewer Mains;
- Look into options for cleaning WWTP aeration basin;
- Rehab WWTP wet well;
- Rehab Repsdorph L.S. wet well;
- Replace Weir Cleaners on Clarifier #2 at WWTP;
- East Meyer pipeburst project;
- Additional GIS mapping
- Smoke Test, Dye Test Sewers in Old Seabrook;
- Convert Red Bluff Lift Station to Submersibles;
- Continue Grease Control Program.

CITY OF SEABROOK
2015-2016 BUDGET
FUND 20 - ENTERPRISE FUND

912-SEWER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	253,260	255,870	276,058	278,371	286,299	292,171	5,872	2.05%	13,799	4.96%
3011 EDUCATION INCENTIVE	3,029	3,037	3,056	3,015	3,140	3,078	(63)	-1.99%	63	2.09%
3012 OVERTIME	19,945	20,032	20,950	20,000	29,932	20,000	(9,932)	-33.18%	0	0.00%
3014 CAR ALLOWANCE	0	0	1,921	1,980	2,070	1,980	(90)	-4.35%	0	0.00%
3100 FICA TAXES	19,374	20,265	21,996	23,207	23,808	24,268	460	1.93%	1,060	4.57%
3110 RETIREMENT	53,584	55,143	47,118	42,468	48,289	44,369	(3,920)	-8.12%	1,901	4.48%
3120 HOSPITALIZATION	28,485	28,025	30,631	33,710	29,720	36,120	6,400	21.53%	2,410	7.15%
3125 ACCRUED VACATION EXPENSE	(9,549)	(744)	(1,032)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	3,707	4,465	4,766	8,234	7,788	7,397	(391)	-5.02%	(837)	-10.16%
3150 GIFT/APPR CERTIFICATES	192	190	190	250	190	250	60	31.58%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	<u>1,044</u>	<u>36</u>	<u>828</u>	<u>1,291</u>	<u>150</u>	<u>1,350</u>	<u>1,200</u>	<u>802.93%</u>	<u>59</u>	<u>4.60%</u>
TOTAL PERSONNEL	373,070	386,319	406,483	412,526	431,386	430,981	(404)	-0.09%	18,456	4.47%
4040 GAS & OIL/CITY SUPPLY	9,619	11,126	8,617	10,000	9,695	11,000	1,305	13.46%	1,000	10.00%
4150 SMALL TOOLS & EQUIPMENT	1,335	1,713	940	1,300	1,174	1,300	126	10.71%	0	0.00%
4400 MISC SUPPLIES	<u>2,539</u>	<u>1,624</u>	<u>2,118</u>	<u>2,500</u>	<u>2,308</u>	<u>2,500</u>	<u>192</u>	<u>8.32%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SUPPLIES	13,493	14,463	11,674	13,800	13,178	14,800	1,622	12.31%	1,000	7.25%
5030 RENTALS & SERVICE AGRMTS	3,940	4,259	5,241	4,700	5,420	5,400	(20)	-0.37%	700	14.89%
5110 MAINT-AUTOS/EQUIP	255	5,421	8,642	8,000	6,995	8,000	1,005	14.37%	0	0.00%
5120 MAINT-SEWER SYSTEM MINOR	41,608	100,049	98,114	43,500	40,368	43,500	3,132	7.76%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	2,037	2,060	2,419	4,500	3,817	4,500	683	17.88%	0	0.00%
5215 PROF FEES - ENGINEERING	0	12,098	6,704	3,500	3,500	3,500	0	0.01%	0	0.00%
5275 ELECTRICAL SERVICES	2,598	1,849	2,843	4,000	3,209	4,000	791	24.64%	0	0.00%
5280 CHEMICAL SUPPLIES	81,207	77,218	78,035	80,000	81,163	80,000	(1,163)	-1.43%	0	0.00%
5285 LABORATORY FEES	20,167	21,378	23,219	27,000	27,904	27,000	(904)	-3.24%	0	0.00%
5290 PERMIT FEES	16,785	17,450	20,112	20,000	20,112	22,000	1,888	9.39%	2,000	10.00%
5300 TRAINING & CONFERENCE	3,038	2,443	2,280	4,000	5,783	4,000	(1,783)	-30.84%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,413	3,590	3,053	3,000	2,847	3,000	153	5.38%	0	0.00%
5320 INSURANCE-AUTO	2,386	2,298	1,664	1,750	2,313	2,500	187	8.07%	750	42.86%
5400 TELEPHONE	3,523	3,360	3,713	3,400	3,242	3,500	258	7.96%	100	2.94%
5410 UTILITIES	174,485	169,927	157,619	175,000	174,871	175,000	129	0.07%	0	0.00%
5455 SLUDGE DISPOSAL	72,710	110,309	98,718	100,000	105,340	100,000	(5,340)	-5.07%	0	0.00%
5459 CLEAN TV/SEWER SYSTEM	25,440	37,916	21,375	25,000	29,159	25,000	(4,159)	-14.26%	0	0.00%
5465 MISC EXPENDITURES	211	558	8,660	450	1,545	450	(1,095)	-70.88%	0	0.00%
5470 DEBT SERVICE AGENT	<u>150</u>	0	375	<u>400</u>	<u>400</u>	<u>400</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SERVICES	452,953	572,182	542,785	508,200	517,988	511,750	(6,238)	-1.20%	3,550	0.70%
6010 AUTOS & TRUCKS	17,957	0	35,939	19,000	18,816	0	(18,816)	-100.00%	(19,000)	-100.00%
6020 EQUIPMENT	0	0	0	15,000	14,419	0	(14,419)	NA	(15,000)	-100.00%
6100 SEWER SYSTEM MAINT-MAJOR	87,177	118,130	110,826	200,000	213,940	200,000	(13,940)	-6.52%	0	0.00%
6101 SEWER PLANT PAINT & ENGR	0	0	61,504	0	645,100	0	(645,100)	-100.00%	0	0.00%
6102 LAKESIDE LIFT STN REPAIR	0	0	0	0	363,230	0				
6250 GENERAL FUND REIMB	707,818	729,653	688,149	727,281	727,281	764,839	37,558	5.16%	37,558	5.16%
6325 REDEMPTION OF BONDS	173,750	117,500	127,500	132,500	132,194	137,500	5,306	4.01%	5,000	3.77%
6350 INTEREST ON BONDS & CERT	<u>106,645</u>	<u>89,811</u>	<u>82,339</u>	<u>77,947</u>	<u>76,889</u>	<u>72,708</u>	<u>(4,181)</u>	<u>-5.44%</u>	<u>(5,239)</u>	<u>-6.72%</u>
TOTAL CAPITAL OUTLAY	1,093,347	1,055,094	1,106,257	1,171,728	2,191,869	1,175,047	(653,592)	-29.82%	3,319	0.28%
TOTAL EXPENDITURES	1,932,862	2,028,058	2,067,199	2,106,253	3,154,420	2,132,578	(658,612)	-20.88%	26,325	1.25%

CITY OF SEABROOK
2015-2016 BUDGET
FUND 20 - ENTERPRISE FUND

922-SANITATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
	2012	2013	2014	2015	2015	2016	2015 FORECAST		2015 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4080 PLASTIC BAGS	4,415	4,450	0	9,000	9,000	5,000	(4,000)	-44.44%	(4,000)	-44.44%
TOTAL SUPPLIES	4,415	4,450	0	9,000	9,000	5,000	(4,000)	-44.44%	(4,000)	-44.44%
5466 STORM CLEANUP EXPENSE	5,889	7,875	4,461	7,500	5,663	7,500	1,837	32.44%	0	0.00%
5467 RECYCLING CHARGES	65,370	72,372	75,721	76,350	78,360	80,711	2,351	3.00%	4,361	5.71%
5469 RESIDENTIAL SANIT SERVICE	716,541	810,356	855,829	850,000	903,778	930,892	27,113	3.00%	80,892	9.52%
5479 COMMERCIAL SANIT SERVICE	627,532	653,018	678,816	675,000	710,711	732,033	21,321	3.00%	57,033	8.45%
TOTAL SERVICES	1,415,332	1,543,621	1,614,827	1,608,850	1,698,513	1,751,136	52,623	3.10%	142,286	8.84%
6250 GENERAL FUND REIMBURSEMENT	61,463	51,744	27,881	60,275	60,275	38,162	(22,113)	-36.69%	(22,113)	-36.69%
6251 SANIT FRANCH FOR STREETS	205,895	213,750	220,500	231,750	231,750	247,680	15,930	6.87%	15,930	6.87%
TOTAL CAPITAL OUTLAY	267,358	265,494	248,381	292,025	292,025	285,842	(6,183)	-2.12%	(6,183)	-2.12%
TOTAL EXPENDITURES	1,687,106	1,813,565	1,863,208	1,909,875	1,999,538	2,041,978	42,440	2.12%	132,103	6.92%

UTILITY BILLING CUSTOMER SERVICE
-**MISSION STATEMENT**

City of Seabrook Utility Billing Customer Service Department 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 2014-15 Objectives

- Completed the updating of all customer contact information for Blackboard
- Completed all scanning for prior fiscal year
- Processed writes offs prior to 2012
- Crossed trained Customer service clerk on light commercial garbage
- Providing superior customer service to all customers.

Goals for Budget Year 2015-16 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.
- Complete our new policy and procedure manual for Utility Billing.
- Research a check processing software, Remit Plus for processing checks to the bank and payments to Incode.
- Training on upgraded hand helds and software.
- Continue cross training within our department on water and dumpster billing.
- Develop a parks and pool facility handbook for customers.
- Continue to provide excellent customer service.

**CITY OF SEABROOK
2015-2016 BUDGET
FUND 20 - ENTERPRISE FUND**

905-BILLING

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	109,322	112,508	122,338	127,883	127,166	131,942	4,776	3.76%	4,059	3.17%
3012 OVERTIME	59	414	127	500	921	500	(421)	-45.69%	0	0.00%
3100 FICA TAXES	8,065	8,381	9,147	9,821	9,520	10,132	612	6.43%	311	3.16%
3110 RETIREMENT	21,820	22,366	19,550	18,200	18,388	18,505	117	0.64%	305	1.68%
3120 HOSPITALIZATION	11,890	13,602	13,191	16,273	15,061	14,413	(648)	-4.30%	(1,860)	-11.43%
3125 ACCRUED VACATION EXPENSE	(548)	192	1,177	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	118	208	241	332	325	362	37	11.37%	30	8.88%
3150 GIFT/APPR CERTIFICATES	144	143	143	100	143	100	(43)	-29.82%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	783	27	621	810	53	810	757	1417.99%	0	0.00%
TOTAL PERSONNEL	151,653	157,841	166,534	173,920	171,576	176,764	5,188	3.02%	2,845	1.64%
4010 OFFICE SUPPLIES	5,712	3,748	4,165	3,800	3,939	4,000	61	1.55%	200	5.26%
4011 POSTAGE	17,226	16,547	16,965	16,800	16,614	18,000	1,386	8.34%	1,200	7.14%
4150 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	22,938	20,295	21,129	20,600	20,553	22,000	1,447	7.04%	1,400	6.80%
5020 DUES & SUBSCRIPTIONS	0	100	275	175	137	275	138	100.81%	100	57.14%
5025 BANK FEES	18,976	24,435	32,122	28,000	30,508	35,000	4,492	14.72%	7,000	25.00%
5030 RENTALS & SERVICE AGRMTS	4,755	5,634	13,303	16,680	19,832	25,000	5,168	26.06%	8,320	49.88%
5115 MAINT-OFFICE EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	2,744	300	1,893	2,000	340	2,000	1,660	487.55%	0	0.00%
5465 MISC EXPENDITURES	15	0	0	0	15	0	(15)	-100.00%	0	0.00%
TOTAL SERVICES	26,489	30,468	47,593	46,855	50,833	62,275	11,442	22.51%	15,420	32.91%
TOTAL EXPENDITURES	201,081	208,604	235,256	241,375	242,962	261,039	18,078	7.44%	19,665	8.15%

**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		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2016	105,000	56,737	161,737	110,000	8,775	118,775	50,000	58,421	108,421
2017	110,000	52,065	162,065	115,000	4,485	119,485	51,000	56,362	107,362
2018	115,000	47,170	162,170	0	0	0	53,000	54,260	107,260
2019	115,000	42,053	157,053	0	0	0	55,000	52,077	107,077
2020	125,000	36,935	161,935	0	0	0	58,000	49,811	107,811
2021	130,000	31,372	161,372	0	0	0	61,000	47,421	108,421
2022	135,000	25,587	160,587	0	0	0	65,000	44,908	109,908
2023	140,000	19,580	159,580	0	0	0	65,000	42,230	107,230
2024	145,000	13,350	158,350	0	0	0	69,000	39,552	108,552
2025	155,000	6,897	161,897	0	0	0	70,000	36,709	106,709
2026	0	0	0	0	0	0	402,000	33,825	435,825
2027	0	0	0	0	0	0	419,000	17,263	436,263
2028	<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>
2029	<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>
TOTAL	1,275,000	331,746	1,606,746	225,000	13,260	238,260	1,418,000	532,839	1,950,839

YEAR	GO REF BONDS 2013 WW/SS PORTION			ENTERPRISE FUND TOTAL DEBT PAYMENTS		
	PRINC	INT	TOTAL	PRINCIPAL	INTEREST	TOTAL
2016	10,000	21,483	31,483	275,000	145,416	420,416
2017	10,000	21,297	31,297	286,000	134,209	420,209
2018	135,000	21,111	156,111	303,000	122,541	425,541
2019	135,000	18,600	153,600	305,000	112,730	417,730
2020	140,000	16,089	156,089	323,000	102,835	425,835
2021	140,000	13,485	153,485	331,000	92,278	423,278
2022	140,000	10,881	150,881	340,000	81,376	421,376
2023	145,000	8,277	153,277	350,000	70,087	420,087
2024	150,000	5,580	155,580	364,000	58,482	422,482
2025	150,000	2,790	152,790	375,000	46,396	421,396
2026	0	0	0	402,000	33,825	435,825
2027	0	0	0	419,000	17,263	436,263
2028	0	0	0	0	0	0
2029	0	0	0	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	1,155,000	139,593	1,294,593	4,073,000	1,017,438	5,090,438

SPECIAL REVENUES

ECONOMIC DEVELOPMENT CORPORATION**MISSION STATEMENT**

The Seabrook Economic Development Corporation (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 2014-15 Objectives**Comprehensive Master Plan**

Related goal: Establishment of new and updated vision document for redevelopment in all areas of city.

This project is progressing very well, especially with the completion of the first Community Workshop held on July 30th. Freese and Nichols have been providing updates to staff which is then passed on to the EDC and City Council. The EDC is proud to be a major contributor to this project. As this project comes to completion, I will be using the plan to pursue grants geared towards re-development efforts.

Buy Local Coupon Book

Related goal: Execute retail strategies. Recruit and retain retail and hospitality developments.

This marks our third year with the program which has continued to be a success with our local business.

2013 – 78 participating businesses

2014, 2015 – 84 participating businesses

Annually, the coupon books are mailed to all Seabrook residents and delivered to all area hotels, bed & breakfasts, the Bay Area CVB and the Bayport Cruise Terminal. Additional copies are included in the promotional bags for the Lucky Trail Marathon.

Expanded and Revised the Seabrook NEZ

Related goal: Establish development standards and incentives for redevelopment. Encourage redevelopment of areas impacted by SH146 expansion. Manage and promote performance-related incentive programs.

The corporation voted to expand the Neighborhood Empower Zone program to include all of the area zoned as Old Seabrook. Additionally, the program was expanded to include the use of the Seabrook Demolition Grant. The EDC will be reviewing an expansion of this zone both in geography covered and additional incentive programs for the Old Seabrook area.

Seabrook Demolition Grant

Related goal: Establish development standards and incentives for redevelopment. Manage and promote performance-related incentive programs. Drive full development of The Point.

The corporation has reviewed and approved the Seabrook Demolition Grant for use by commercial property owners within the four Neighborhood Empowerment Zones. This grant is designed to encourage commercial land owners to consider removing derelict structures for new capital improvements.

Marsh Darcy Consulting Contract

Related goal: Establish development standards and incentives for redevelopment. Manage and promote performance-related incentive programs. Drive full development of The Point.

The Corporation entered into a contract for consulting services with Marsh Darcy Partners. The scope of services include development of financial and/or fiscal impact analysis of projects, analysis and evaluation of options for economic development assistance to projects, and assisting with establishing best practices, policies and procedures for evaluating economic development proposals.

Anticipated Challenges and Solutions

Challenge: Vacant properties with absent / unmotivated owners.

EDC Goal: The Corporation has passed several incentive programs available to aid as motivators for new capital improvements in our community. We are also utilizing eNewsBlasts that will highlight properties for sale / lease to the Greater Houston brokerage and consulting community. To date, there are over 25 commercial properties available either for sale or lease in our city.

Challenge: Uncertainty with the timeline on the expansion of SH 146.

EDC Goal: The EDC director continually meets with business owners along SH146 to discuss the project and the known status. EDC director also stays in close contact with developers who are expecting to build additional retail sites within the city – and keep these developers in touch with the Seabrook business community. Additionally, the director and EDC chair attend TXDOT meetings in Houston to stay informed on the project's status. Approximately 50 businesses will be affected by the expansion of the highway.

Challenge: Development of Old Seabrook – limited real estate and limited available store fronts, parking, safe and secure walking areas.

EDC Goal: The Corporation has allocated \$100,000 towards the Comprehensive Master Plan – which is expected to address the development concerns in Old Seabrook along with all areas of the city. The EDC has made Old Seabrook a focus of their development efforts for their 2015-2016 goals.

Goals for Budget Year 2014-15 Include:

- **Focus on the development and promotion of Old Seabrook. This will include:**
 - Development of commercial corridor of old Seabrook
 - Explore city infrastructure issues / options
 - Develop marketing materials / branding on Old Seabrook and promoting sites for commercial development
 - Work with P&Z and City on ordinances / zoning
- **Reviewing and potential expansion of incentives for SH146 businesses**
- **Drive full development of The Point**

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

EDC	FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
SALES TAX	691,143	744,990	794,094	737,500	828,951	800,000	756,250	712,500	668,750	625,000
GRANT PROCEEDS	25,000	24,961	7,780	0	0	0	0	0	0	0
INTEREST INCOME	3,658	4,811	8,324	2,589	2,808	2,900	3,457	2,718	1,897	994
OTHER INCOME	2,045	2,875	2,100	1,895	2,535	1,920	1,700	1,800	1,900	2,000
TRSFR (TO)/FRM OTHR FD	0	0	(522,168)	0	(17,437)	0	0	0	0	0
TOTAL REVENUES	721,846	777,636	290,130	741,984	816,856	804,820	761,407	717,018	672,547	627,994
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	164	112	72	100	771	100	103	106	109	113
SERVICES	300,835	173,239	145,737	999,085	930,455	1,097,240	1,108,212	1,119,295	630,487	636,792
CAPITAL OUTLAY	193,067	202,187	303,000	0	0	0	0	0	0	0
TOTAL EXPENSES	494,066	375,538	448,809	999,185	931,226	1,097,340	1,108,315	1,119,401	630,597	636,905
NET REVENUES	227,780	402,098	(158,679)	(257,201)	(114,370)	(292,520)	(346,909)	(402,383)	41,951	(8,911)
FUND BALANCE										
BEGINNING BAL-UNRESTR	2,043,790	2,146,570	2,647,423	2,363,744	2,363,744	2,124,374	1,631,854	1,084,945	482,562	324,513
NET REVENUES	227,780	402,098	(158,679)	(257,201)	(114,370)	(292,520)	(346,909)	(402,383)	41,951	(8,911)
GENERAL FUND TRANSFER	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
BOND RESERVE ELIMIN	0	223,755	0	0	0	0	0	0	0	0
ENDING BAL-UNRESTR	2,146,570	2,647,423	2,363,744	1,981,543	2,124,374	1,631,854	1,084,945	482,562	324,513	115,602
Bond Reserve	223,755	0	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	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
TOTAL EDC FUND BALANCE	2,550,325.00	2,827,423	2,543,744	2,161,543	2,304,374	1,811,854	1,264,945	662,562	504,513	295,602

CITY OF SEABROOK
2015-2016 BUDGET
FUND 70 - EDC

707 - EDC

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30, 2014						2016 BUDGET VS 2015 FORECAST		2016 BUDGET VS 2015 BUDGET	
	2014			2015	2015	2016	2015 FORECAST	2015 BUDGET	2015 FORECAST	2015 BUDGET
	2012	2013	2014	BUDGET	FORECAST	BUDGET				
4010 OFFICE SUPPLIES	48	112	72	100	290	100	(190)	-65.53%	0	0.00%
4150 SMALL EQUIPMENT	116	0	0	0	481	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	164	112	72	100	771	100	(190)	-264.04%	0	0.00%
5010 ADVERTISING	26,866	47,914	49,779	72,585	50,479	80,000	29,521	58.48%	7,415	10.22%
5020 DUES & SUBSCRIPTIONS	512	40	65	600	724	750	26	3.64%	150	25.00%
5030 RENTALS & SERVICE AGRMTS	8,722	0	0	0	0	2,290				
5182 TRAIL MAINTENANCE	20,875	12,653	15,713	30,000	13,435	30,000	16,565	123.30%	0	0.00%
5215 PROF FEES - ENGINEERING	0	2,241	0	40,000	31,308	40,000	8,692	27.76%	0	0.00%
5220 PROF FEES - LEGAL	23,194	27,385	17,261	40,000	40,395	40,000	(395)	-0.98%	0	0.00%
5227 PROF FEES - CONSULTING	77,765	73,500	50,300	30,000	137,522	57,500	(80,022)	-58.19%	27,500	91.67%
5300 TRAINING & CONFERENCE	9,423	7,065	10,320	19,400	15,275	21,500	6,225	40.75%	2,100	10.82%
5400 TELEPHONE	627	657	655	0	447	0	(447)	-100.00%	0	0.00%
5465 MISC EXPENDITURES	1,857	1,107	1,644	1,500	870	2,000	1,130	129.81%	500	33.33%
5610 BUSINESS INCENTIVES	0	0	0	0	0	0	0	0.00%	0	0.00%
5617 ECONOMIC DEVELOPMENT PROJECTS	130,994	675	0	640,000	640,000	698,200	58,200	9.09%	58,200	9.09%
5620 ECONOMIC DEVELOPMENT INCENTIVES	0	0	0	125,000	0	125,000	125,000	0.00%	0	0.00%
TOTAL SERVICES	300,835	173,239	145,737	999,085	930,455	1,097,240	164,495	112.87%	95,865	9.60%
6020 EQUIPMENT	0	10,564	0	0	0	0	0	0.00%	0	0.00%
6036 WATERFRONT	0	0	303,000	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMBURSEMENT	125,000	125,000	125,000	125,000	125,000	200,000	75,000	60.00%	75,000	60.00%
6325 REDEMPTION OF BONDS	180,000	185,000	0	0	0	0	0	0.00%	0	0.00%
6350 INTEREST ON BONDS & CERT	13,067	6,623	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	318,067	327,187	428,000	125,000	125,000	200,000	75,000	17.52%	75,000	60.00%
TOTAL EXPENDITURES	619,066	500,538	573,809	1,124,185	1,056,226	1,297,340	239,305	41.70%	170,865	15.20%

EDC BUDGET FOR FY 2015-2016

ACCOUNT	EXPENSE ACCOUNT TITLE • Expense Detail	
4010	OFFICE SUPPLIES	\$100
5010	ADVERTISING <i>(no greater than 10% of total revenues)</i>	\$80,000
	• Houston Business Journal (12 months - print & online)	43,500
	• Buy Local Campaign	12,500
	• KO Sailing Advertising Contract (2014 to 2015)	10,000
	• Seabrook Event Sponsorship	10,000
	• Promotional items	2,000
	• Other advertising opportunities	2,000
5020	DUES & SUBSCRIPTIONS	\$750
	• Texas Economic Development Council (TEDC)	500
	• Houston Economics Club	150
	• International Council of Shopping Centers (ICSC)	100
5030	SERVICES	\$2,290
	• Website hosting and maintenance	1,900
	• iContact	360
	• EDC domains	30
5182	TRAIL MAINTENANCE	\$30,000
5215	ENGINEERING / GIS	\$40,000
5220	LEGAL	\$40,000
5227	CONSULTING	\$57,500
	• Marsh Darcy Consulting	25,000
	• Bay Area Houston Economic Partnership (2014-2016)	20,000
	• Economic Alliance Houston Port Region (2015-2018)	12,500
5300	TRAINING & CONFERENCE	\$21,500
	• TEDC Quarterly Conferences	3,500
	• BAHEP table for annual banquet (16 seats)	3,500
	• Economic Alliance Washington DC Trip (1 person)	3,000
	• BAHEP trip to Washington D.C. (1 person)	2,500
	• ICSC Annual Conference in Las Vegas	2,500
	• Keels & Wheels Preview Event	2,000
	• Training for EDC Board members	1,500
	• Economic Alliance table for annual banquet (8 seats)	1,000
	• Meetings, Events and Luncheons	1,000
	• Annual Seabrook Economic Development Summit	1,000
5465	MISCELLANEOUS (cell phone, bank fees, board items)	\$2,000
5617	ECONOMIC DEVELOPMENT PROJECTS	
	• SH146 Business Relocation Incentives	\$500,000
	• Demolition Grant (~ 5 projects)	\$100,000
	• Storefront Façade Improvement Grant (~ 2 projects)	\$40,000
	• Old Seabrook EDC Improvement Project	\$50,000
	• 2nd Street Business Expense Grant	\$8,200
5620	ECONOMIC DEVELOPMENT INCENTIVE PROGRAM	\$125,000
	TOTAL SERVICES & SUPPLIES	\$1,097,340
	TOTAL CAPITAL OUTLAY	\$0
	TOTAL EXPENDITURES	\$1,097,340
	TOTAL INTERFUND TRANSFERS	
6250	ADMINISTRATIVE SERVICES AGREEMENT	\$200,000
	TOTAL	\$1,297,340

CRIME CONTROL & PREVENTION DISTRICT**MISSION STATEMENT**

The mission of the City of Seabrook Crime Control and Prevention District is developing local solutions 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 2014-15 Objectives

- Crime Prevention Programs
- EDC business notices
- Establish hours utilizing the ATV on trails and parks
- Increase hours on marine patrol
- Marine training with USCG
-

Goals for Budget Year 2015-16 Include:

- Crime Prevention Programs
- Increase hours on bike patrol in parks
- Assign Officers to bike patrol
- Marine training with TPWD and USCG
- Increase hours of the Marine Patrol
- Establish a Crime Prevention Officer
- Neighborhood Outreach
- National Night Out

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

CRIME DISTRICT	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
SALES TAX	654,766	714,434	714,434	678,300	786,192	768,000	724,250	680,500	636,750	488,750
INTEREST INCOME	168	108	108	100	122	100	101	100	75	1,084
MISC. REVENUE	<u>0</u>	<u>8</u>	<u>8</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	654,934	714,550	714,550	678,400	786,314	768,100	724,351	680,600	636,825	489,834
BASE EXPENSES										
PERSONNEL SERVICES	572,687	586,449	586,449	498,457	490,059	493,208	508,005	523,245	538,942	555,110
MATERIALS & SUPPLIES	11,051	13,520	13,520	15,000	6,674	15,000	15,450	15,914	16,391	16,883
SERVICES	49,691	60,393	60,393	57,426	43,948	55,000	56,650	58,350	60,100	61,903
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,000</u>	<u>51,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	633,428	660,362	660,362	625,883	592,067	563,208	580,105	597,508	615,433	633,896
NET REVENUES	21,506	54,188	54,188	52,517	194,247	204,892	144,246	83,092	21,392	(144,062)
FUND BALANCE										
BEGINNING BALANCE	306,646	328,152	382,340	436,529	436,529	630,775	835,667	979,914	1,063,006	1,084,398
NET REVENUES	21,506	54,188	54,188	52,517	194,247	204,892	144,246	83,092	21,392	(144,062)
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	328,152	382,340	436,529	489,046	630,775	835,667	979,914	1,063,006	1,084,398	940,336

**CITY OF SEABROOK
2015-2016 BUDGET
FUND 50 - CRIME DISTRICT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
	2012	2013	2014	2015	2015	2016	2015 FORECAST		2015 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	399,444	373,853	393,184	329,019	307,264	331,328	24,064	7.83%	2,309	0.70%
3011 EDUCATION	14,462	13,527	13,111	10,440	11,390	9,150	(2,240)	-19.66%	(1,290)	-12.35%
3012 OVERTIME	17,085	20,795	16,964	15,000	39,458	15,000	(24,458)	-61.99%	0	0.00%
3100 FICA TAXES	32,895	30,570	31,352	27,145	26,261	27,595	1,334	5.08%	450	1.66%
3110 RETIREMENT	92,543	83,441	84,139	50,307	52,787	50,004	(2,782)	-5.27%	(303)	-0.60%
3120 HOSPITALIZATION	45,273	45,537	41,924	57,428	45,373	51,947	6,575	14.49%	(5,481)	-9.54%
3130 WORKERS COMPENSATION	5,815	4,441	5,774	7,768	7,526	6,833	(693)	-9.21%	(935)	-12.04%
3350 UNEMPLOYMENT BENEFITS	360	522	0	1,350	0	1,350	1,350	0.00%	0	0.00%
TOTAL PERSONNEL	607,877	572,686	586,449	498,457	490,059	493,208	3,149	0.64%	(5,249)	-1.05%
4040 GAS & OIL/CITY SUPPLY	11,314	13,569	13,520	15,000	6,674	15,000	8,326	124.74%	0	0.00%
TOTAL SUPPLIES	11,314	13,569	13,520	15,000	6,674	15,000	8,326	124.74%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	18,982	13,065	20,919	6,000	6,534	6,000	(534)	-8.17%	0	0.00%
5110 MAINT-AUTOS/EQUIP	5,203	910	9,379	7,000	4,128	7,000	2,872	69.57%	0	0.00%
5300 TRAINING & CONFERENCE	540	0	337	1,000	360	1,000	640	178.01%	0	0.00%
5310 UNIFORMS & LAUNDRY	12,450	4,873	4,415	11,000	11,573	10,000	(1,573)	-13.59%	(1,000)	-9.09%
5340 DETENTION SUPPLIES	10,225	8,757	7,536	10,000	9,974	10,000	26	0.26%	0	0.00%
5400 TELEPHONE	2,251	1,515	760	1,926	732	0	(732)	-100.00%	(1,926)	-100.00%
5465 MISC EXPENDITURES	3,029	3,039	4,775	5,000	2,176	5,000	2,824	129.73%	0	0.00%
5490 CRIME PREVENTION DIV EXP	1,738	1,790	199	1,500	503	2,000	1,497	297.71%	500	33.33%
5491 BIKE PATROL	0	0	0	5,000	1,250	5,000	3,750	300.00%	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	5,000	2,589	5,000	2,411	93.15%	0	0.00%
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	4,130	4,000	(130)	-3.14%	0	0.00%
TOTAL SERVICES	62,070	44,634	60,393	57,426	43,948	55,000	11,052	25.15%	(2,426)	-60.65%
6010 AUTOS & TRUCKS	0	0	0	55,000	51,386	0	(51,386)	-100.00%	(55,000)	-100.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	681,261	630,889	660,362	625,883	592,067	563,208	(28,859)	-4.87%	(62,675)	-10.01%

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			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
HOTEL OCCUPANCY TAX	367,316	451,977	509,079	450,000	484,529	400,000	450,000	450,000	450,000	450,000
INTEREST INCOME	861	734	327	368	532	625	800	800	800	800
SALTWATER DERBY REVENUE	<u>5,594</u>	<u>1,660</u>	<u>10,265</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	373,771	454,371	519,671	450,368	495,326	400,625	450,000	450,000	450,000	450,000
BASE EXPENSES										
PERSONNEL SERVICES	50,549	65,167	66,806	73,851	68,771	82,030	84,490	87,025	89,636	92,325
MATERIALS & SUPPLIES	5,532	260	1,708	2,000	750	1,000	1,030	1,061	1,093	1,126
SERVICES	212,136	215,718	285,407	350,850	310,172	300,100	309,103	318,376	327,927	337,765
CAPITAL OUTLAY	<u>0</u>	<u>37,425</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>
TOTAL EXPENSES	268,217	318,569	353,921	426,701	379,693	383,130	394,623	406,462	418,656	431,216
NET REVENUES	105,554	135,801	165,750	23,667	115,632	17,495	55,377	43,538	31,344	18,784
FUND BALANCE										
BEGINNING BALANCE	489,760	595,314	731,115	896,865	896,865	1,012,498	1,029,993	1,085,370	1,128,908	1,160,252
NET REVENUES	105,554	135,801	165,750	23,667	115,632	17,495	55,377	43,538	31,344	18,784
BUILDING FUND RESERVE - 25%*	<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-UNRESERVED	595,314	731,115	896,865	920,532	1,012,498	1,029,993	1,085,370	1,128,908	1,160,252	1,179,036
* 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	954,490	1,090,291	1,256,041	1,279,708	1,371,674	1,389,169	1,444,546	1,488,084	1,519,428	1,538,212

CITY OF SEABROOK
2015-16 BUDGET
FUND 15 - HOTEL/MOTEL FUND

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	37,261	48,577	46,808	52,684	48,415	60,142	11,727	24.22%	7,458	14.16%
3012 OVERTIME	0	0	53	0	55	0	(55)	-100.00%	0	0.00%
3014 CAR ALLOWANCE	4,823	5,400	5,400	5,400	5,608	5,400	(208)	-3.70%	0	0.00%
3100 FICA TAXES	3,209	4,094	3,941	4,443	4,099	5,071	972	23.72%	628	14.13%
3110 RETIREMENT	4,835	6,958	5,786	5,348	5,478	5,497	20	0.36%	149	2.78%
3120 HOSPITALIZATION	0	0	4,474	5,629	4,854	5,231	377	7.77%	(397)	-7.06%
3130 WORKER'S COMPENSATION	101	81	89	137	134	158	24	17.93%	21	15.58%
3150 GIFT CERTIFICATES	48	48	48	75	48	125	78	163.16%	50	66.67%
3350 UNEMPLOYMENT BENEFITS	272	9	207	135	81	405	324	401.02%	270	200.00%
TOTAL PERSONNEL	50,549	65,167	66,806	73,851	68,771	82,030	13,259	19.28%	8,178	11.07%
4010 OFFICE SUPPLIES	139	204	80	1,000	500	500	0	0.00%	(500)	-50.00%
4011 POSTAGE	1	28	82	1,000	250	500	250	100.00%	(500)	-50.00%
4150 SMALL EQUIPMENT	5,392	28	1,546	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	5,532	260	1,708	2,000	750	1,000	250	33.33%	(1,000)	-50.00%
5010 ADVERTISING	163,413	82,106	117,139	152,700	125,000	102,550	(22,450)	-17.96%	(50,150)	-32.84%
5020 DUES & SUBSCRIPTIONS	40	248	130	250	600	600	0	0.00%	350	140.00%
5030 RENTALS & SERVICE AGREEMENTS	6,215	0	0	0	1,637	2,000	363	22.17%	2,000	0.00%
5175 JANITORIAL	0	0	180	0	0	0	0	0.00%	(5,000)	-100.00%
5293 ARTS	0	0	0	5,000	0	0	0	0.00%	(5,000)	-100.00%
5294 HISTORICAL PRESERVATION	0	15,000	0	5,000	0	0	0	0.00%	(5,000)	-100.00%
5300 TRAVEL & CONFERENCE	4,282	8,901	5,265	3,000	2,500	3,000	500	20.00%	0	0.00%
5400 TELEPHONE	1,175	900	899	900	935	950	15	1.60%	50	5.56%
5410 UTILITIES	599	0	0	0	0	0	0	0.00%	0	0.00%
5464 SPORTS	0	0	4,600	0	0	0	0	0.00%	0	0.00%
5465 MISCELLANEOUS	524	476	113	5,000	500	1,000	500	100.00%	(4,000)	-80.00%
5466 EVENTS	35,888	108,087	157,081	179,000	179,000	190,000	11,000	6.15%	11,000	6.15%
5475 CONTINGENCY	0	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	212,136	215,718	285,407	350,850	310,172	300,100	(10,072)	-3.25%	(50,750)	-14.46%
6039 SIGNAGE	0	37,425	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	37,425	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	268,217	318,569	353,921	426,701	379,693	383,130	3,437	0.91%	(43,572)	-10.21%

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 AA 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 \$.612611 includes a rate of \$.189155 for the repayment of debt.

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

DEBT SERVICE	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
AD VALOREM TAXES	1,395,358	1,526,166	1,488,202	1,504,063	1,502,559	1,980,691	1,983,082	1,982,878	1,983,259	1,981,133
PENALTIES & INTEREST	17,108	13,378	13,764	17,000	13,000	17,000	17,000	17,000	17,000	17,000
INTEREST	2,631	2,138	785	2,500	900	805	812	820	827	834
REFUNDING PROCEEDS	0	3,975,000	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,415,097	5,516,681	1,502,751	1,523,563	1,516,459	1,998,496	2,000,894	2,000,698	2,001,086	1,998,967
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	4,002,209	2,325	2,200	2,325	3,250	3,250	3,250	3,250	3,250
CAPITAL OUTLAY	1,376,308	1,518,395	1,504,256	1,504,063	1,642,422	1,980,691	1,983,082	1,982,878	1,983,259	1,981,133
TOTAL EXPENSES	1,377,858	5,520,605	1,506,581	1,506,263	1,644,747	1,983,941	1,986,332	1,986,128	1,986,509	1,984,383
NET REVENUES	37,239	(3,923)	(3,830)	17,300	(128,288)	14,555	14,562	14,570	14,577	14,584
FUND BALANCE										
BEGINNING BALANCE	1,708,796	1,746,035	1,742,112	1,738,282	1,738,282	1,609,994	1,624,549	1,639,111	1,653,681	1,668,257
NET REVENUES	37,239	(3,923)	(3,830)	17,300	(128,288)	14,555	14,562	14,570	14,577	14,584
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,746,035	1,742,112	1,738,282	1,755,582	1,609,994	1,624,549	1,639,111	1,653,681	1,668,257	1,682,842

CITY OF SEABROOK
GENERAL FUND
DEBT SERVICE REQUIREMENTS

YEAR	GO BONDS SERIES 2003			GO BONDS SERIES 2005			GO BONDS SERIES 2008			CERTIFICATES OF OBLIGATION SERIES 2010		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2016	260,000	141,020	401,020	375,000	28,125	403,125	255,000	260,062	515,062	45,000	27,315	72,315
2017	275,000	129,580	404,580	385,000	14,438	399,438	270,000	244,763	514,763	50,000	25,676	75,676
2018	285,000	117,480	402,480	0	0	0	280,000	228,562	508,562	55,000	23,855	78,855
2019	300,000	104,940	404,940	0	0	0	295,000	211,763	506,763	60,000	21,852	81,852
2020	310,000	91,740	401,740	0	0	0	310,000	198,487	508,487	60,000	19,667	79,667
2021	325,000	78,100	403,100	0	0	0	320,000	186,088	506,088	65,000	17,482	82,482
2022	340,000	63,800	403,800	0	0	0	335,000	173,287	508,287	70,000	15,114	85,114
2023	355,000	48,840	403,840	0	0	0	350,000	159,888	509,888	70,000	12,565	82,565
2024	370,000	33,220	403,220	0	0	0	370,000	145,887	515,887	70,000	10,016	80,016
2025	385,000	16,940	401,940	0	0	0	385,000	130,903	515,903	70,000	7,466	77,466
2026	0	0	0	0	0	0	1,365,000	115,310	1,480,310	70,000	4,917	74,917
2027	0	0	0	0	0	0	1,430,000	59,345	1,489,345	65,000	2,367	67,367
2028	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
2030	0	0	0	0	0	0	0	0	0	0	0	0
2031	0	0	0	0	0	0	0	0	0	0	0	0
2032	0	0	0	0	0	0	0	0	0	0	0	0
2033	0	0	0	0	0	0	0	0	0	0	0	0
2034	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	3,205,000	825,660	4,030,660	760,000	42,563	802,563	5,965,000	2,114,345	8,079,345	750,000	188,291	938,291

YEAR	GO REFUNDING BOND SERIES 2013			GO BONDS SERIES 2015			GO BONDS TOTAL		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2016	40,000.00	71,982	111,982	240,000	237,187	477,187	1,215,000	765,691	1,980,691
2017	40,000.00	71,238	111,238	245,000	232,387	477,387	1,265,000	718,082	1,983,082
2018	445,000.00	70,494	515,494	250,000	227,487	477,487	1,315,000	667,878	1,982,878
2019	455,000.00	62,217	517,217	250,000	222,487	472,487	1,360,000	623,259	1,983,259
2020	455,000.00	53,754	508,754	265,000	217,485	482,485	1,400,000	581,133	1,981,133
2021	470,000.00	45,291	515,291	265,000	212,187	477,187	1,445,000	539,148	1,984,148
2022	475,000.00	36,549	511,549	265,000	206,888	471,888	1,485,000	495,638	1,980,638
2023	490,000.00	27,714	517,714	265,000	201,588	466,588	1,530,000	450,595	1,980,595
2024	495,000.00	18,600	513,600	275,000	194,962	469,962	1,580,000	402,685	1,982,685
2025	505,000.00	9,393	514,393	285,000	188,088	473,088	1,630,000	352,790	1,982,790
2026	0	0	0	250,000	179,537	429,537	1,685,000	299,764	1,984,764
2027	0	0	0	255,000	172,037	427,037	1,750,000	233,749	1,983,749
2028	0	0	0	685,000	164,387	849,387	685,000	164,387	849,387
2029	0	0	0	705,000	143,838	848,838	705,000	143,838	848,838
2030	0	0	0	730,000	120,926	850,926	730,000	120,926	850,926
2031	0	0	0	750,000	97,201	847,201	750,000	97,201	847,201
2032	0	0	0	775,000	72,826	847,826	775,000	72,826	847,826
2033	0	0	0	800,000	49,576	849,576	800,000	49,576	849,576
2034	0	0	0	825,000	25,576	850,576	825,000	25,576	850,576
TOTAL	3,870,000	467,232	4,337,232	8,380,000	3,166,650	11,546,650	22,930,000	6,804,741	29,734,741

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 the 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.

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

CAPITAL IMPACT FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
IMPACT FEES - WATER	88,902	52,542	88,832	49,000	35,000	35,000	40,000	40,000	40,000	40,000
IMPACT FEES - SEWER	129,357	79,665	151,320	88,000	67,000	65,000	60,000	60,000	60,000	60,000
INTEREST	2,555	2,130	754	700	1,050	800	544	577	293	344
TOTAL REVENUES	220,814	134,337	240,906	137,700	103,050	100,800	100,544	100,577	100,293	100,344
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	19,552	27,755	15,300	250,000	50,000	200,000	35,000	70,000	0	0
CAPITAL OUTLAY	75,973	218,116	0	0	0	1,297,800	0	597,820	0	0
TOTAL EXPENSES	95,525	245,871	15,300	250,000	50,000	1,497,800	35,000	667,820	0	0
NET REVENUES	125,289	(111,533)	225,606	(112,300)	53,050	(1,397,000)	65,544	(567,243)	100,293	100,344
FUND BALANCE										
BEG BALANCE UNRESERVED	2,193,276	2,318,565	2,207,032	2,432,638	2,432,638	2,485,688	1,088,688	1,154,232	586,989	687,283
NET REVENUES	125,289	(111,533)	225,606	(112,300)	53,050	(1,397,000)	65,544	(567,243)	100,293	100,344
RESERVE FUTURE PROJS	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	2,318,565	2,207,032	2,432,638	2,320,338	2,485,688	1,088,688	1,154,232	586,989	687,283	787,626

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

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

LAKESIDE EXTENSION	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
INTEREST EARNINGS	400	228	113	125	157	125	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	0	0	0
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	400	228	113	125	157	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	4,436	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	59,806	0	0	355,000	65,000	290,000	0	0	0	0
TOTAL EXPENSES	64,242	0	0	355,000	65,000	290,000	0	0	0	0
NET REVENUES	(63,842)	228	113	(354,875)	(64,843)	(289,875)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	418,971	355,129	355,357	355,470	355,470	290,627	752	752	752	752
NET REVENUES	(63,842)	228	113	(354,875)	(64,843)	(289,875)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	355,129	355,357	355,470	595	290,627	752	752	752	752	752

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

	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
GRANT PROCEEDS	3,739,274	2,493,524	1,407,856	648,403	145,000	720,000	0	0	0	0
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	3,739,274	2,493,524	1,407,856	648,403	145,000	720,000	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	50	2,350	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	3,739,224	2,491,174	1,407,856	648,403	145,000	720,000	0	0	0	0
TOTAL EXPENSES	3,739,274	2,493,524	1,407,856	648,403	145,000	720,000	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
MULTI-YEAR FINANCIAL OVERVIEW
FIBER OPTIC**

PW/AC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
INTEREST EARNINGS	N/A	N/A	N/A	N/A	0	0	0	0	0	0
OTHER REVENUE	N/A	N/A	N/A	N/A	175	25	0	0	0	0
BOND PROCEEDS	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>529,672</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	0	0	0	0	529,847	25	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	0	0	0	0	19,001	0	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>510,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	0	0	0	0	19,001	510,000	0	0	0	0
NET REVENUES	0	0	0	0	510,846	(509,975)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	0	0	0	0	510,846	871	871	871	871
NET REVENUES	0	0	0	0	510,846	(509,975)	0	0	0	0
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	0	0	0	0	510,846	871	871	871	871	871

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

SPLASHPADS	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
INTEREST EARNINGS	N/A	N/A	N/A	N/A	120	30	0	0	0	0
OTHER REVENUE	N/A	N/A	N/A	N/A	0	0	0	0	0	0
BOND PROCEEDS	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>454,004</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	0	0	0	0	454,124	30	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	0	0	0	0	3,518	0	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>165,000</u>	<u>285,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	0	0	0	0	168,518	285,000	0	0	0	0
NET REVENUES	0	0	0	0	285,606	(284,970)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	0	0	0	0	285,606	636	636	636	636
NET REVENUES	0	0	0	0	285,606	(284,970)	0	0	0	0
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	0	0	0	0	285,606	636	636	636	636	636

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
PUBLIC WORKS & ANIMAL CONTROL FACILITY**

PW/AC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
INTEREST EARNINGS	N/A	N/A	N/A	N/A	2,700	2,500	0	0	0	0
OTHER REVENUE	N/A	N/A	N/A	N/A	0	0	0	0	0	0
BOND PROCEEDS	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>6,910,957</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	0	0	0	0	6,913,657	2,500	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	0	0	0	0	213,545	175,000	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,522,412</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	0	0	0	0	213,545	6,697,412	0	0	0	0
NET REVENUES	0	0	0	0	6,700,112	(6,694,912)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	0	0	0	0	6,700,112	5,200	5,200	5,200	5,200
NET REVENUES	0	0	0	0	6,700,112	(6,694,912)	0	0	0	0
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	0	0	0	0	6,700,112	5,200	5,200	5,200	5,200	5,200

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			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
EDUCATION GRANT	0	0	2,580	2,500	2,500	2,500	2,575	2,652	2,732	2,814
INTEREST	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	2,580	2,500	2,500	2,500	2,575	2,652	2,732	2,814
BASE EXPENSES										
SERVICES	0	2,536	0	4,000	2,500	5,000	2,575	2,652	2,732	2,814
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	2,536	0	4,000	2,500	5,000	2,575	2,652	2,732	2,814
NET REVENUES	0	(2,536)	2,580	(1,500)	0	(2,500)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	2,952	2,952	416	2,996	2,996	2,996	496	496	496	496
NET REVENUES	0	(2,536)	2,580	(1,500)	0	(2,500)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	2,952	416	2,996	1,496	2,996	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			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
CHILD SAFETY REVENUE	17,003	15,507	15,104	15,000	14,844	14,750	15,193	15,648	16,118	16,601
INTEREST	17	14	6	10	13	13	15	15	15	15
TOTAL REVENUES	17,020	15,522	15,110	15,010	14,857	14,763	15,208	15,663	16,133	16,616
BASE EXPENSES										
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	9,499	10,543	11,833	30,000	30,000	30,000	5,100	5,100	5,100	5,100
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	9,499	10,543	11,833	30,000	30,000	30,000	13,100	14,600	14,600	14,900
NET REVENUES	7,521	4,979	3,277	(14,990)	(15,143)	(15,237)	2,108	1,063	1,533	1,716
FUND BALANCE										
BEGINNING BALANCE	17,740	25,261	30,240	33,517	33,517	18,374	3,137	5,245	6,308	7,841
NET REVENUES	7,521	4,979	3,277	(14,990)	(15,143)	(15,237)	2,108	1,063	1,533	1,716
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	25,261	30,240	33,517	18,527	18,374	3,137	5,245	6,308	7,841	9,557

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			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
STEP FINES	10,480	5,933	20,284	15,000	21,500	15,000	15,450	15,914	16,391	16,883
INTEREST	148	104	13	12	12	15	25	25	25	25
	<u>0</u>	<u>0</u>	<u>630</u>	<u>0</u>	<u>6,500</u>	<u>0</u>				
TOTAL REVENUES	10,628	6,037	20,927	15,012	28,012	15,015	15,475	15,939	16,416	16,908
BASE EXPENSES										
PERSONNEL	0	0	1,701	2,175	8,702	8,702	8,963	9,232	9,509	9,794
SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	0	0	50,000
CAPITAL OUTLAY	0	<u>100,848</u>	<u>29,641</u>	<u>50,000</u>	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	0	100,848	31,342	50,000	0	58,702	8,963	9,232	9,509	59,794
NET REVENUES	10,628	(94,811)	(10,415)	(34,988)	28,012	(43,687)	6,512	6,707	6,907	(42,886)
FUND BALANCE										
BEGINNING BALANCE	135,132	145,760	50,949	40,534	40,534	68,546	24,859	31,371	38,078	44,985
NET REVENUES	10,628	(94,811)	(10,415)	(34,988)	28,012	(43,687)	6,512	6,707	6,907	(42,886)
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	145,760	50,949	40,534	5,546	68,546	24,859	31,371	38,078	44,985	2,099

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 the City complies 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			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
INTEREST	0	0	4	0	25	25	0	0	0	0
SEIZURE REVENUE	0	66,982	29,728	50,000	146	0	0	0	0	0
TOTAL REVENUES	0	66,982	29,732	50,000	171	25	0	0	0	0
BASE EXPENSES										
SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	162	0	5,000	5,100	0	0	0	0	0
CAPITAL OUTLAY	0	86,794	0	70,000	0	70,000	0	0	0	0
TOTAL EXPENSES	0	86,956	0	75,000	5,100	70,000	0	0	0	0
NET REVENUES	0	(19,974)	29,732	(25,000)	(4,929)	(69,975)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	0	48,510	78,242	78,242	73,313	3,338	3,338	3,338	3,338
NET REVENUES	0	(19,974)	29,732	(25,000)	(4,929)	(69,975)	0	0	0	0
TRANSFER FROM/(TO)	0	68,484	0	0	0	0	0	0	0	0
ENDING BALANCE	0	48,510	78,242	53,242	73,313	3,338	3,338	3,338	3,338	3,338

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

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
INTEREST	131	110	21	60	13	0	0	0	0	0
SEIZURE REVENUE	<u>81,443</u>	<u>65,771</u>	<u>0</u>	<u>0</u>	<u>8,496</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	81,574	65,882	21	60	8,509	0	0	0	0	0
BASE EXPENSES										
PERSONNEL	0	21,953	18,266	15,904	17,739	7,000	0	0	0	0
SUPPLIES	5,839	3,000	22,922	7,500	7,500	0	0	0	0	0
SERVICES	24,704	50,583	18,398	13,600	13,600	0	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	<u>2,681</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>
TOTAL EXPENSES	30,543	78,216	59,586	37,004	38,839	7,000	0	0	0	0
NET REVENUES	51,031	(12,335)	(59,565)	(36,944)	(30,330)	(7,000)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	126,928	177,959	165,624	37,575	37,575	7,245	245	245	245	245
NET REVENUES	51,031	(12,335)	(59,565)	(36,944)	(30,330)	(7,000)	0	0	0	0
TRANSFER FROM/(TO)	<u>0</u>	<u>0</u>	<u>(68,484)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	177,959	165,624	37,575	631	7,245	245	245	245	245	245

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			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
PARK IMPACT FEES	17,500	10,000	110,250	104,000	5,000	5,000	3,000	2,500	2,500	2,500
INTEREST	18	15	3	15	32	30	10	10	10	10
TOTAL REVENUES	17,518	10,015	110,253	104,015	5,032	5,030	3,010	2,510	2,510	2,510
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	0	5,116	35,439	0	0	0	3,000	2,500	2,500	2,500
CAPITAL OUTLAY	0	0	0	0	0	125,000	0	0	0	0
TOTAL EXPENSES	0	5,116	35,439	0	0	125,000	3,000	2,500	2,500	2,500
NET REVENUES	17,518	4,899	74,814	104,015	5,032	(119,970)	10	10	10	10
FUND BALANCE										
BEGINNING BALANCE	17,871	35,389	40,287	115,101	115,101	120,133	163	173	183	193
NET REVENUES	17,518	4,899	74,814	104,015	5,032	(119,970)	10	10	10	10
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	35,389	40,287	115,101	219,116	120,133	163	173	183	193	203

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	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
RENTAL INCOME	39,658	62,369	65,166	60,000	42,900	25,000	25,750	26,523	27,318	28,138
INTEREST INCOME	0	0	5	0	0	0	0	0	0	0
TRANSFER IN FRM GF	0	0	0	0	0	0	629	472	73	(365)
TOTAL REVENUES	39,658	62,369	65,171	60,000	42,900	25,000	26,379	26,995	27,391	27,773
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	2,796	1,090	2,870	4,000	3,300	3,300	3,564	3,742	3,929	4,126
SERVICES	29,502	32,775	35,743	45,100	43,700	38,100	41,148	43,205	45,366	47,634
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	32,298	33,865	38,613	49,100	47,000	41,400	44,712	46,948	49,295	51,760
NET REVENUES	7,360	28,503	26,558	10,900	(4,100)	(16,400)	(18,333)	(19,953)	(21,904)	(23,987)
FUND BALANCE										
BEGINNING BALANCE	17	7,377	35,880	62,438	62,438	58,338	41,938	23,605	3,652	(18,251)
NET REVENUES	7,360	28,503	26,558	10,900	(4,100)	(16,400)	(18,333)	(19,953)	(21,904)	(23,987)
ENDING BALANCE-UNRESERVED	7,377	35,880	62,438	73,338	58,338	41,938	23,605	3,652	(18,251)	(42,238)

**CITY OF SEABROOK
2015-2016 BUDGET
FUND 41 - CAROTHERS COASTAL GARDENS**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
				2015	2015	2016	2015 FORECAST		2015 BUDGET	
	2012	2013	2014	BUDGET	FORECAST	BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
4095 NURSERY SUPPLIES	38	70	720	1,500	1,300	1,300	0	0.00%	(200)	-13.33%
4150 SMALL TOOLS & EQUIP	2,263	863	1,941	1,500	1,500	1,500	0	0.00%	0	0.00%
4400 MISC SUPPLIES	495	158	209	1,000	500	500	0	0.00%	(500)	-50.00%
TOTAL SUPPLIES	2,796	1,090	2,870	4,000	3,300	3,300	0	0.00%	(500)	-12.50%
5010 ADVERTISING	340	1,683	1,729	2,000	2,000	2,000	0	0.00%	0	0.00%
5020 DUES & SUBSCRIPTIONS	0	0	80	0	0	0	0	0.00%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	1,119	2,970	4,206	3,500	3,300	3,500	200	6.06%	0	0.00%
5175 JANITORIAL SERVICES	5,990	8,720	6,520	9,000	8,800	9,000	200	2.27%	0	0.00%
5180 MAINT BLDGS & GRNDS	2,530	6,762	8,066	7,500	7,500	7,500	0	0.00%	0	0.00%
5240 CONTRACT SVCS-MOWING	6,030	930	0	7,500	7,500	1,000	(6,500)	-86.67%	(6,500)	-86.67%
5275 ELECTRICAL SERVICES	0	77	0	1,000	1,000	1,000	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	0	0	949	1,000	500	500	0	0.00%	(500)	-50.00%
5400 TELEPHONE	1,046	582	629	600	600	600	0	0.00%	0	0.00%
5410 UTILITIES	9,246	8,219	10,334	10,000	9,500	10,000	500	5.26%	0	0.00%
5465 MISC EXPENDITURES	3,201	2,833	3,230	3,000	3,000	3,000	0	0.00%	0	0.00%
TOTAL SERVICES	29,502	32,775	35,743	45,100	43,700	38,100	(5,600)	-12.81%	(7,000)	-15.52%
6020 EQUIPMENT	N/A	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	N/A	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	32,298	33,865	38,613	49,100	47,000	41,400	(5,600)	-11.91%	(7,500)	-15.27%

PUBLIC SAFETY FUND

At the recommendation of the Public Safety Committee, the 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 the 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			2015 BUDGET	2015 FORECAST	2016 BUDGET	PROJECTED			
	2012	2013	2014				2017	2018	2019	2020
BASE REVENUES										
INTEREST	74	62	42	40	60	60	62	64	66	68
CONTRIBUTIONS	<u>92,018</u>	95,079	97,629	<u>96,000</u>	<u>98,000</u>	<u>98,000</u>	<u>96,000</u>	<u>96,000</u>	<u>96,000</u>	<u>96,000</u>
TOTAL REVENUES	92,092	95,140	97,671	96,040	98,060	98,060	96,062	96,064	96,066	96,068
BASE EXPENSES										
SUPPLIES	6,495	6,671	15,978	0	22,082	0	0	64	66	68
SERVICES	0	21,897	1,230	0	6,000	0	0	0	0	0
CAPITAL OUTLAY	<u>52,383</u>	<u>41,207</u>	<u>32,414</u>	<u>87,132</u>	<u>29,300</u>	<u>88,200</u>	<u>88,200</u>	<u>86,400</u>	<u>86,400</u>	<u>86,400</u>
TOTAL EXPENSES	58,878	69,775	49,622	87,132	57,382	88,200	88,200	86,464	86,466	86,468
NET REVENUES	33,214	25,365	48,049	8,908	40,678	9,860	7,862	9,600	9,600	9,600
FUND BALANCE										
BEGINNING BALANCE	86,859	120,073	145,438	193,487	193,487	234,165	244,025	251,887	261,487	271,087
NET REVENUES	33,214	25,365	48,049	8,908	40,678	9,860	7,862	9,600	9,600	9,600
ENDING BALANCE	<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	120,073	145,438	193,487	202,396	234,165	244,025	251,887	261,487	271,087	280,687

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			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
MUN COURT SECURITY FEES	11,620	6,568	6,383	6,361	7,300	7,400	7,500	7,500	7,500	7,500
INTEREST	36	27	7	7	9	7	7	7	7	7
TOTAL REVENUES	11,656	6,595	6,390	6,368	7,309	7,407	7,500	7,500	7,500	7,500
BASE EXPENSES										
PERSONNEL SERVICES	7,520	2,360	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	145	11,130	1,930	0	0	0	0	0	0	0
SERVICES	0	3,495	0	0	5,000	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY	5,325	0	0	22,000	0	28,000	2,500	2,500	2,500	2,500
TOTAL EXPENSES	12,990	16,985	1,930	22,000	5,000	33,000	7,500	7,500	7,500	7,500
NET REVENUES	(1,334)	(10,390)	4,460	(15,632)	2,309	(25,593)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	36,289	34,955	24,565	29,025	29,025	26,334	741	741	741	741
NET REVENUES	(1,334)	(10,390)	4,460	(15,632)	2,309	(25,593)	0	0	0	0
TRSFRR TO OTHER FUNDS	0	0	0	0	(5,000)	0	0	0	0	0
ENDING BALANCE	34,955	24,565	29,025	13,393	26,334	741	741	741	741	741

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			2015 BUDGET	2015 FORECAST	2016 BUDGET	PROJECTED			
	2012	2013	2014				2017	2018	2019	2020
BASE REVENUES										
COURT TECHNOLOGY FEES	15,522	8,771	8,510	8,849	9,429	9,500	9,500	9,500	9,500	9,500
INTEREST	<u>7</u>	<u>7</u>	<u>2</u>	<u>7</u>	<u>3</u>	<u>3</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>7</u>
TOTAL REVENUES	15,529	8,779	8,512	8,856	9,432	9,503	9,500	9,500	9,500	9,500
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	12,692	3,623	584	0	0	0	0	0	0	0
SERVICES	1,405	9,248	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	<u>5,339</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>20,000</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
TOTAL EXPENSES	19,436	12,871	584	15,000	15,000	20,000	9,500	9,500	9,500	9,500
NET REVENUES	(3,907)	(4,092)	7,928	(6,144)	(5,568)	(10,497)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	16,152	12,245	8,153	16,081	16,081	10,512	15	15	15	15
NET REVENUES	(3,907)	(4,092)	7,928	(6,144)	(5,568)	(10,497)	0	0	0	0
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	12,245	8,153	16,081	9,937	10,512	15	15	15	15	15

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

MUNICIPAL COURT TIME	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
TIME PAYMENT FEES	1,449	730	767	870	850	850	850	850	850	850
INTEREST	<u>11</u>	<u>10</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL REVENUES	1,460	740	770	873	853	853	853	853	853	853
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	0	132	880	20,000	0	20,000	3,000	1,000	1,000	800
CAPITAL OUTLAY	<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>
TOTAL EXPENSES	0	132	880	20,000	0	20,000	3,000	1,000	1,000	800
NET REVENUES	1,460	608	(110)	(19,127)	853	(19,147)	(2,147)	(147)	(147)	53
FUND BALANCE										
BEGINNING BALANCE	18,800	20,260	20,868	20,758	20,758	21,611	2,464	317	170	23
NET REVENUES	1,460	608	(110)	(19,127)	853	(19,147)	(2,147)	(147)	(147)	53
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	20,260	20,868	20,758	1,631	21,611	2,464	317	170	23	76

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 Chapter 66 of the Texas Utilities Code.

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

PEG	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
FRANCHISE TAX	33,106	31,802	31,581	31,500	32,000	32,000	32,000	32,000	32,000	32,000
INTEREST	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	33,106	31,802	31,581	31,500	32,000	32,000	32,000	32,000	32,000	32,000
BASE EXPENSES										
SUPPLIES	3,455	1,662	27,226	10,000	10,000	10,000	0	0	0	0
SERVICES	0	50	50	0	0	0	0	0	0	0
CAPITAL OUTLAY	21,259	0	0	0	0	70,000	0	0	0	0
TOTAL EXPENSES	24,714	1,712	27,276	10,000	10,000	80,000	0	0	0	0
NET REVENUES	8,392	30,090	4,305	21,500	22,000	(48,000)	32,000	32,000	32,000	32,000
FUND BALANCE										
BEGINNING BALANCE	0	8,392	38,482	42,787	42,787	64,787	16,787	48,787	80,787	112,787
NET REVENUES	8,392	30,090	4,305	21,500	22,000	(48,000)	32,000	32,000	32,000	32,000
ENDING BALANCE	8,392	38,482	42,787	64,287	64,787	16,787	48,787	80,787	112,787	144,787

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 to 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			2015	2015	2016	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
<i>BASE REVENUES</i>										
INTEREST	532	759	270	281	340	350	350	350	350	350
TRANSFERS IN	<u>800,000</u>	0	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	800,532	759	270	281	340	350	350	350	350	350
<i>BASE EXPENSES</i>										
TRANSFER TO GF	0	0	0	0	0	0	0	0	0	0
TRANSFER TO EF	<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>
TOTAL TRANSFERS OUT	0	0	0	0	0	0	0	0	0	0
NET REVENUES	800,532	759	270	281	340	350	350	350	350	350
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	800,532	801,291	801,561	801,561	801,901	802,251	802,601	802,951	803,301
NET REVENUES	800,532	759	270	281	340	350	350	350	350	350
	<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	800,532	801,291	801,561	801,842	801,901	802,251	802,601	802,951	803,301	803,651

APPENDIX

**CITY OF SEABROOK
2015 BUDGET CALENDAR FOR 2015-16 BUDGET**

DATE	DAY	EVENT
Mar 1 - 12	Mon - Fri	Finance Dept review & update new budget sheets & forecasts for each department
Mar 12	Thur	Distribute budget worksheet files & current forecasts to department directors.
Apr 1	Wed	Dept budget sheets due back to finance
Apr 2-20	Mon-Fri	Finance - Review revenue/expense estimates, assist in completion of personnel sheets
April 10	Fri	Strategic planning staff retreat
Apr 21	Tue	Download March final numbers, update forecasts and distribute
Apr 29	Wed	Distribute 1st raw draft of 2015-16 budget to department heads
May 5 - 8	Tues-Fri	Budget review with City Manager
May 12	Tues	Budget discussion with staff
May 11-May 29	Mon-Fri	Departments update their accomplishments and goals for new year
May 19-20	Tue-Fri	City Manager meeting wit HR to discuss personnel changes for new budget
May 26	Tues	Finance update budgets with personnel changes and distribute to dept heads for meeting
May 26	Tues	Staff reiew of budget, personnel changes, decision packages
Late May		Receive rate letter and estimates from TMRS, receive premium pricing on health insurance
Late May		Update budgets to reflect new TMRS & healthcare costs
May 27-Jun 30	Mon-Fri	Continue working with staff to get budget balanced
Jul 7	Tue	Present balanced budget to Council REGULAR MEETING
Jul 13	Mon	City Council Budget Workshop SPECIAL MEETING
Jul 14	Tue	City Council Budget & CIP Update Workshop SPECIAL MEETING
Aug 25	Tue	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Aug 25	Tue	Calculation of Effective and Rollback tax rates.
Aug 27	Thur	Publication of Notice of Public Hearing on 2015-16 Budget (14 days required before public hearing)
Aug 25	Tue	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Sep 1	Tue	Council Agenda - Discuss final budget and effective & proposed tax rates. 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. If additional tax workshop is desired, all public hearings and adoption date will be pushed back by 1 week.
Sep 3	Thur	Publication of Effective and Rollback tax rates.
Sep 10	Thur	Publication of notice of Public Hearings on Tax Rate change. (7 days required before public hearing)
Sep 15	Tue	Public Hearing on 2015-16 Budget.
Sep 15	Tue	Council adopts 2015-16 Budget. RECORD VOTE REQUIRED
Sep 22	Tue	First public hearing on tax rate change. SPECIAL MEETING
Sep 24	Thur	Email PDF file by noon of Notice of Tax Rate Increase
Oct 1	Thur	Publication of Notice of Tax Rate Increase
Oct 6	Tue	Second public hearing on tax rate change.
Oct 8	Thur	Publication of Notice of Tax Rate Increase (7 days required before adoption)
Oct 20	Tue	Council adopts 2015 Ad Valorem Tax Rate. (Not <3 days or >14 days after 2nd public hearing) (Meeting is 14 days AFTER 2nd PH)

**CITY OF SEABROOK
ORDINANCE NO. 2015-19
BUDGET ORDINANCE FY 2015/16**

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AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2015 AND ENDING ON SEPTEMBER 30, 2016 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD ON **SEPTEMBER 15, 2015** IN ACCORDANCE WITH THE CITY’S CHARTER AND WITH STATE LAW.

WHEREAS, the City Manager on **July 7, 2015**, filed a proposed budget with the Council for the fiscal year commencing October 1, **2015**, 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 15, 2015** 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:

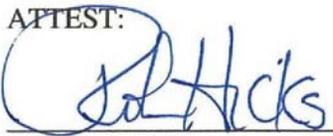
THAT, the figures in the amount of **\$18,744,338.00** for the General Fund, Enterprise Fund, and Debt Service Fund, and **\$10,961,643.00** for the Special Budgets (does not include the EDC or Crime Control District Budgets), prepared and submitted by the City Manager and revised by the City Council of the **2015/16** Budget, be and the same are hereby, in all things, approved, appropriated and amended. Copies of the **2015/16** Budget Revenue and Expense Summaries, identified as Exhibit A, are hereby attached and made a part of this Ordinance.

AND IT IS SO ORDERED.

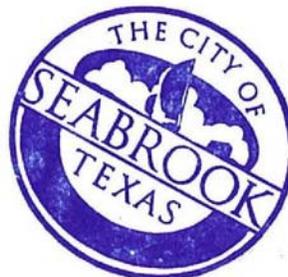
PASSED, APPROVED, AND ADOPTED ON FIRST AND FINAL READING THIS THE 15TH DAY OF SEPTEMBER 2015.



GLENN R. ROYAL
MAYOR

ATTEST:


ROBIN HICKS
CITY SECRETARY



**CITY OF SEABROOK
ORDINANCE NO. 2015-17
CRIME CONTROL AND PREVENTION DISTRICT
BUDGET ORDINANCE FY 2015/16**

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK CRIME CONTROL AND PREVENTION DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2015 AND ENDING ON SEPTEMBER 30, 2016 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 15, 2015.

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 15, 2015** ; and

WHEREAS, the Board approved a proposed budget for the fiscal year commencing October 1, **2015** on September 30, **2016**; 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 15, 2015** prior to approving the District’s budget; now, therefore

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

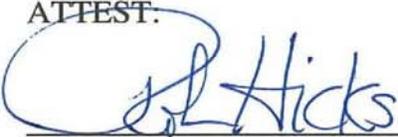
THAT, a budget in the amount of **\$564,123.00** for the Crime Control and Prevention District Budget, prepared and submitted by the Board of Directors of the District is, in all things, approved, appropriated and amended. A copy of the **2015/16** Budget Revenue and Expense Summary, identified as Exhibit 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 15TH DAY OF SEPTEMBER 2015.



GLENN R. ROYAL
MAYOR

ATTEST:


ROBIN HICKS
CITY SECRETARY



CITY OF SEABROOK
ORDINANCE NO. 2015-18
EDC BUDGET ORDINANCE
FY 2015/16

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AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK ECONOMIC DEVELOPMENT CORPORATION BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2015 AND ENDING ON SEPTEMBER 30, 2016 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 15, 2015.

WHEREAS, On **September 10, 2015** 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, **2015**, 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 **\$1,297,340.00** 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 **2015/16** 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.

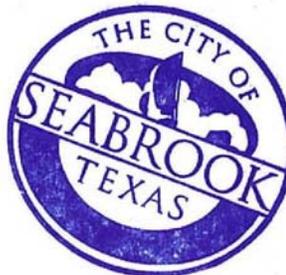
PASSED, APPROVED, AND ADOPTED ON FIRST AND FINAL READING THIS THE 15TH DAY OF SEPTEMBER, 2015.



GLENN R. ROYAL
MAYOR

ATTEST:


ROBIN HICKS
CITY SECRETARY



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**CITY OF SEABROOK
ORDINANCE NO. 2015-21
TAX ORDINANCE**

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF SEABROOK, TEXAS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2016 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS the City Council of the City of Seabrook finds that the tax for the year 2015 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 2015, 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 2015 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of 42.3456 cents on each one 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.

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 1.31 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS AN A \$100,000 HOME BY APPROXIMATELY \$-36.05.

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 2015 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of 18.9155 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 **61.2611** 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, **2015**. Taxpayers who have not paid their tax bill levied hereunder on or before the 31st day January, **2016** 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.

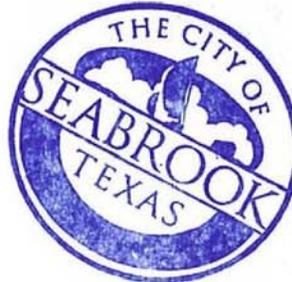
PASSED, APPROVED AND ADOPTED ON FIRST AND FINAL READING THIS THE 20th DAY OF OCTOBER 2015.



GLENN R. ROYAL, MAYOR

ATTEST:


ROBIN HICKS, TRMC
CITY SECRETARY



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RESOLUTION NO. 2015-27

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 20th DAY OF OCTOBER, 2015.



Glenn R. Royal, Mayor

ATTEST:


Robin Hicks, TRMC
City Secretary



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 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 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.

Resolution 2015-27, Exhibit A

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**

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.

Resolution 2015-27, Exhibit A

- 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;
- 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.
- 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;

Resolution 2015-27, Exhibit A

- 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**

Footnotes:

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State Law reference— General fiscal powers of municipality, V.T.C.A., Local Government Code § 101.022.

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 reference— 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 reference— 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 reference— 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 reference— Audits, V.T.C.A., Local Government Code § 103.001 et seq.

B.

BONDS ^[3]

Footnotes:

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State Law reference— 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 reference— 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 reference— 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 reference— 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.

The Council may approve non-emergency, capital expenditures in an amount not to exceed 20 percent of the combined General and Enterprise Operating and Reserve Fund Budgets, less any required reserve fund balance established by the City's financial policy in effect at the time of the expenditure. Voter approval shall be required for non-emergency, capital expenditures in excess of the permitted amount.

Capital expenditures for emergencies or disasters, as declared by federal, state or city government, which pose an imminent threat to public health and safety, may be made without voter approval.

(Charter Election of [5-9-2015](#))

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 (H.B. 3195), 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 (H.B. 3195), 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 (H.B. 3195), 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. A vote to adopt the budget must be a record vote.

(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.

(d) An adopted budget must contain a cover page that includes:

(1) one of the following statements in 18-point or larger type that accurately describes the adopted budget:

(A) "This budget will raise more revenue from property taxes than last year's budget by an amount of (insert total dollar amount of increase), which is a (insert percentage increase) 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 (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll).";

(B) "This budget will raise less revenue from property taxes than last year's budget by an amount of (insert total dollar amount of decrease), which is a (insert percentage decrease) percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll)."; or

(C) "This budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll).";

(2) the record vote of each member of the governing body by name voting on the adoption of the budget;

(3) the municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, including:

- (A) the property tax rate;
- (B) the effective tax rate;
- (C) the effective maintenance and operations tax rate;
- (D) the rollback tax rate; and

- (E) the debt rate; and
- (4) the total amount of municipal debt obligations.
- (e) In this section, "debt obligation" means an issued public security as defined by Section [1201.002](#), Government Code, secured by property taxes.

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

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. [3195](#)), Sec. 4, eff. September 1, 2007.

Acts 2013, 83rd Leg., R.S., Ch. 1329 (S.B. [656](#)), Sec. 1, eff. September 1, 2013.

Sec. 102.008. APPROVED BUDGET FILED WITH MUNICIPAL CLERK: POSTING ON INTERNET. (a) 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) a copy of the budget, including the cover page, is posted on the website; and
 - (B) the record vote described by Section [102.007](#)(d)(2) is posted on the website at least until the first anniversary of the date the budget is adopted.

(b) The governing body shall take action to ensure that the cover page of the budget is amended to include the property tax rates required by Section [102.007](#)(d)(3) for the current fiscal year if the rates are not included on the cover page when the budget is filed with the municipal clerk. The governing body shall file an amended cover page with the municipal clerk and take action to ensure that the amended cover page is posted on the municipality's website.

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

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. [3195](#)), Sec. 5, eff. September 1, 2007.

Acts 2013, 83rd Leg., R.S., Ch. 1329 (S.B. [656](#)), Sec. 2, eff. September 1, 2013.

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 (H.B. 3195), 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($8 \text{pp} \times 80 \text{hrs} / 2,088$). 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.