

# *City of Seabrook*

*2013-2014 BUDGET*

*October 1, 2013 through September 30, 2014*

# City of Seabrook Fiscal Year 2013-2014 Budget Cover Page September 17, 2013

This budget will raise more revenue from property taxes than last year's budget by an amount of \$175,068, which is a 3.53 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 \$70,237.

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

<b>FOR:</b>	Glenn R. Royal	Mike Giangrosso
	Gary Johnson	Don Holbrook
	Thom Kolupski	Laura Davis

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:** Robert L. Llorente

## Property Tax Rate Comparison

	<b>2013-2014</b>	<b>2012-2013</b>
Property Tax Rate:	\$0.651229/100	\$0.665232/100
Effective Tax Rate:	\$0.630958/100	\$0.649642/100
Effective Maintenance & Operations Tax Rate:	\$0.456026/100	\$0.483154/100
Rollback Tax Rate:	\$0.683408/100	\$0.730458/100
Debt Rate:	\$0.168075/100	\$0.182078/100

Total debt obligation for City of Seabrook secured by property taxes:  
\$16,385,000

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# **INTRODUCTION**

**ANNUAL BUDGET**

**CITY OF SEABROOK**

**SEABROOK, TEXAS**

**FISCAL YEAR ENDING SEPTEMBER 30, 2014**

**MAYOR  
GLENN ROYAL**

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

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

**COUNCIL PERSON, PLACE NO. 3  
GARY JOHNSON**

**COUNCIL PERSON, PLACE NO. 4  
DON HOLBROOK**

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

**COUNCIL PERSON, PLACE NO. 6  
MAYOR PRO TEM  
LAURA DAVIS**

## **BACKGROUND**

### **History**

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

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

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

### **Location**

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

### Amenities/Services

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

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

Other privately funded recreational facilities in Seabrook include:

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

The city provides the following community emergency services:

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

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

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

**SUMMARIES & CHARTS**

**CITY OF SEABROOK  
2013-14 BUDGET  
COMBINED FUND SUMMARY**

<b>TOTALS</b>					
	OPERATING & DEBT	SPECIAL REVENUE	CAPITAL PROJECTS	COMPONENT UNITS	ALL FUNDS
EST BEG BAL-UNRESERVED	8,965,202	2,043,780	3,054,757	2,792,324	16,856,062
<b>REVENUES</b>					
TAXES	8,101,523	391,000	0	1,402,788	9,896,311
INTERGOVERNMENTAL	523,428	0	0	0	523,428
SERVICES	6,839,500	0	0	0	6,839,500
OTHER	184,600	318,025	75,000	1,895	579,520
INTEREST	10,991	1,971	1,943	4,066	18,971
LOAN/BOND/GRANT PROCEEDS	0	0	3,501,209	0	3,501,209
TRANSF FRM OTHER FUND	1,696,744	0	0	0	1,696,744
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>17,356,786</b>	<b>710,996</b>	<b>3,578,152</b>	<b>1,408,749</b>	<b>23,054,683</b>
<b>TOTAL RESOURCES FOR OPERATIONS</b>	<b>26,321,988</b>	<b>2,754,776</b>	<b>6,632,909</b>	<b>4,201,073</b>	<b>39,910,745</b>
<b>EXPENDITURES</b>					
PERSONNEL	7,543,230	106,254	0	601,184	8,250,668
SUPPLIES	367,802	19,700	0	14,100	401,602
SERVICES	5,271,288	401,565	137,750	954,281	6,764,884
CAPITAL OUTLAY	292,500	475,874	4,493,357	0	5,261,731
CONSTRUCTION	287,500	70,000	0	900,000	1,257,500
PAYMENTS FOR DEBT SERVICE	1,925,545	0	0	0	1,925,545
OPERATING TRANSF OUT	1,571,744	5,000	0	125,000	1,701,744
APPR. FUTURE PROJECTS	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>17,259,608</b>	<b>1,078,393</b>	<b>4,631,107</b>	<b>2,594,565</b>	<b>25,563,673</b>
<b>NET REVENUE</b>	<b>97,177</b>	<b>(367,397)</b>	<b>(1,052,955)</b>	<b>(1,185,816)</b>	<b>(2,508,990)</b>
END BALANCE-UNRESERVED	9,062,379	1,676,383	2,001,802	1,606,508	14,347,072
RESERVED FUND BALANCE	<u>0</u>	<u>359,176</u>	<u>291,878</u>	<u>180,000</u>	<u>831,054</u>
<b>TOTAL FUNDS</b>	<b>9,062,379</b>	<b>2,035,559</b>	<b>2,293,680</b>	<b>1,786,508</b>	<b>15,178,126</b>

CITY OF SEABROOK  
2013-14 BUDGET  
COMBINED FUND SUMMARY

	OPERATING & DEBT			COMPONENT UNITS	
	01 GENERAL	20 ENTER- PRISE	08 DEBT SERVICE	50 CRIME CONTROL	70 SEDC II
EST BEG BAL-UNRESERVED	3,360,891	3,742,471	1,861,840	328,101	2,464,223
<b>REVENUES</b>					
TAXES	6,541,707	0	1,559,816	678,300	724,488
INTERGOVERNMENTAL SERVICES	523,428	0	0	0	0
OTHER	602,000	6,237,500	0	0	0
INTEREST	44,100	140,500	0	0	1,895
LOAN/BOND/GRANT PROCEEDS	5,065	3,426	2,500	100	3,966
TRANSF FRM OTHER FUND	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	1,696,744	0	0	0	0
TOTAL REVENUES	9,413,044	6,381,426	1,562,316	678,400	730,349
TOTAL RESOURCES FOR OPERATIONS	12,773,935	10,123,897	3,424,156	1,066,501	3,194,572
<b>EXPENDITURES</b>					
PERSONNEL	6,413,716	1,129,513	0	601,184	0
SUPPLIES	302,702	65,100	0	14,000	100
SERVICES	2,449,808	2,819,930	1,550	59,086	895,195
CAPITAL OUTLAY	220,500	72,000	0	0	0
CONSTRUCTION	0	287,500	0	0	900,000
PAYMENTS FOR DEBT SERVICE	0	421,361	1,504,184	0	0
OPERATING TRANSF OUT	0	1,571,744	0	0	125,000
APPR. FUTURE PROJECTS	0	0	0	0	0
TOTAL EXPENDITURES	9,386,726	6,367,148	1,505,734	674,270	1,920,295
NET REVENUE	26,318	14,278	56,582	4,130	(1,189,946)
END BALANCE-UNRESERVED	3,387,209	3,756,749	1,918,422	332,231	1,274,277
RESERVED FUND BALANCE	0	0	0	0	180,000
TOTAL FUNDS	3,387,209	3,756,749	1,918,422	332,231	1,454,277

01 GENERAL	20 ENTERPRISE	08 DEBT SERVICE	50 CRIME CONTROL	70 SEDC II
<b>FUNDING SOURCES</b>				
Property Tax Sales & Franchise Tax Fines & Court Fees Licenses & Permits	Water Sales Sewer Sales Sanitation Services	Property Tax Penalties & Interest	Sales Tax	Sales Tax
Park, Pool & Comm Hse Fees Intergovernmental & Grants Reimbursement from EDC and Enterprise funds				
<b>USES OF FUNDS</b>				
Legislative Administrative Technology Emergency Mgt Non-Departmental Public Safety Animal Control DOT 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 and Certificates of Obligation Series 2010	Programs of the Crime Control and Prevention District	Seabrook Economic Development Corporation activities

CITY OF SEABROOK  
2013-14 BUDGET  
COMBINED FUND SUMMARY

SPECIAL REVENUE FUNDS							
	05 STATE SEIZURE	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL	41 CAROTHERS
EST BEG BAL-UNRESERVED	26,484	34,437	208,605	53,884	181,887	564,687	31,477
<b>REVENUES</b>							
TAXES	0	0	0	0	0	360,000	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0
OTHER	50,000	15,000	50,000	25,000	94,000	0	63,000
INTEREST	0	17	120	31	45	800	0
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
<b>TOTAL REVENUES</b>	<b>50,000</b>	<b>15,017</b>	<b>50,120</b>	<b>25,031</b>	<b>94,045</b>	<b>360,800</b>	<b>63,000</b>
<b>TOTAL RESOURCES FOR OPERATIONS</b>	<b>76,484</b>	<b>49,454</b>	<b>258,725</b>	<b>78,915</b>	<b>275,932</b>	<b>925,487</b>	<b>94,477</b>
<b>EXPENDITURES</b>							
PERSONNEL	0	0	15,000	20,003	0	71,251	0
SUPPLIES	0	0	7,500	0	0	1,500	4,500
SERVICES	5,000	30,000	10,000	0	0	286,465	45,100
CAPITAL OUTLAY	70,000	0	75,000	0	84,874	150,000	0
CONSTRUCTION	0	0	0	0	70,000	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
<b>TOTAL EXPENDITURES</b>	<b>75,000</b>	<b>30,000</b>	<b>107,500</b>	<b>20,003</b>	<b>154,874</b>	<b>509,216</b>	<b>49,600</b>
<b>NET REVENUE</b>	<b>(25,000)</b>	<b>(14,983)</b>	<b>(57,380)</b>	<b>5,029</b>	<b>(60,829)</b>	<b>(148,416)</b>	<b>13,400</b>
END BALANCE-UNRESERVED	1,484	19,454	151,225	58,913	121,058	416,271	44,877
RESERVED FUND BALANCE	0	0	0	0	0	389,176	0
<b>TOTAL FUNDS</b>	<b>1,484</b>	<b>19,454</b>	<b>151,225</b>	<b>58,913</b>	<b>121,058</b>	<b>775,447</b>	<b>44,877</b>

5 STATE SEIZURE	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL	41 CAROTHERS
<b>FUNDING SOURCES</b>						
Money & property seized from drug related arrests	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	Rental fees
<b>USES OF FUNDS</b>						
Expenses solely for law enforcement purposes	Programs designed to enhance child safety, health or nutrition, including child abuse prevention & intervention & 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"	Maintenance & improvements to Carothers Coastal Gardens

CITY OF SEABROOK  
2013-14 BUDGET  
COMBINED FUND SUMMARY

SPECIAL REVENUE FUNDS							
	42 PARK IMPROVE	43 NATURAL PLYGRND	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	83 PEG	85 BUDGET STABIL
EST BEG BAL-UNRESERVED	39,904	4,363	23,856	20,995	18,764	33,105	801,332
<b>REVENUES</b>							
TAXES	0	0	0	0	0	31,000	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0
OTHER	5,500	0	6,000	725	8,800	0	0
INTEREST	15	0	25	10	7	0	900
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
<b>TOTAL REVENUES</b>	<b>5,515</b>	<b>0</b>	<b>6,025</b>	<b>735</b>	<b>8,807</b>	<b>31,000</b>	<b>900</b>
<b>TOTAL RESOURCES FOR OPERATIONS</b>	<b>45,419</b>	<b>4,363</b>	<b>29,881</b>	<b>21,730</b>	<b>27,571</b>	<b>64,105</b>	<b>802,232</b>
<b>EXPENDITURES</b>							
PERSONNEL	0	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	6,200	0
SERVICES	0	0	0	20,000	0	5,000	0
CAPITAL OUTLAY	45,000	4,000	22,000	0	15,000	10,000	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	5,000	0	0	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>45,000</b>	<b>4,000</b>	<b>27,000</b>	<b>20,000</b>	<b>15,000</b>	<b>21,200</b>	<b>0</b>
<b>NET REVENUE</b>	<b>(39,485)</b>	<b>(4,000)</b>	<b>(20,975)</b>	<b>(19,265)</b>	<b>(6,193)</b>	<b>9,800</b>	<b>900</b>
END BALANCE-UNRESERVED	419	363	2,881	1,730	12,571	42,905	802,232
RESERVED FUND BALANCE	0	0	0	0	0	0	0
<b>TOTAL FUNDS</b>	<b>419</b>	<b>363</b>	<b>2,881</b>	<b>1,730</b>	<b>12,571</b>	<b>42,905</b>	<b>802,232</b>

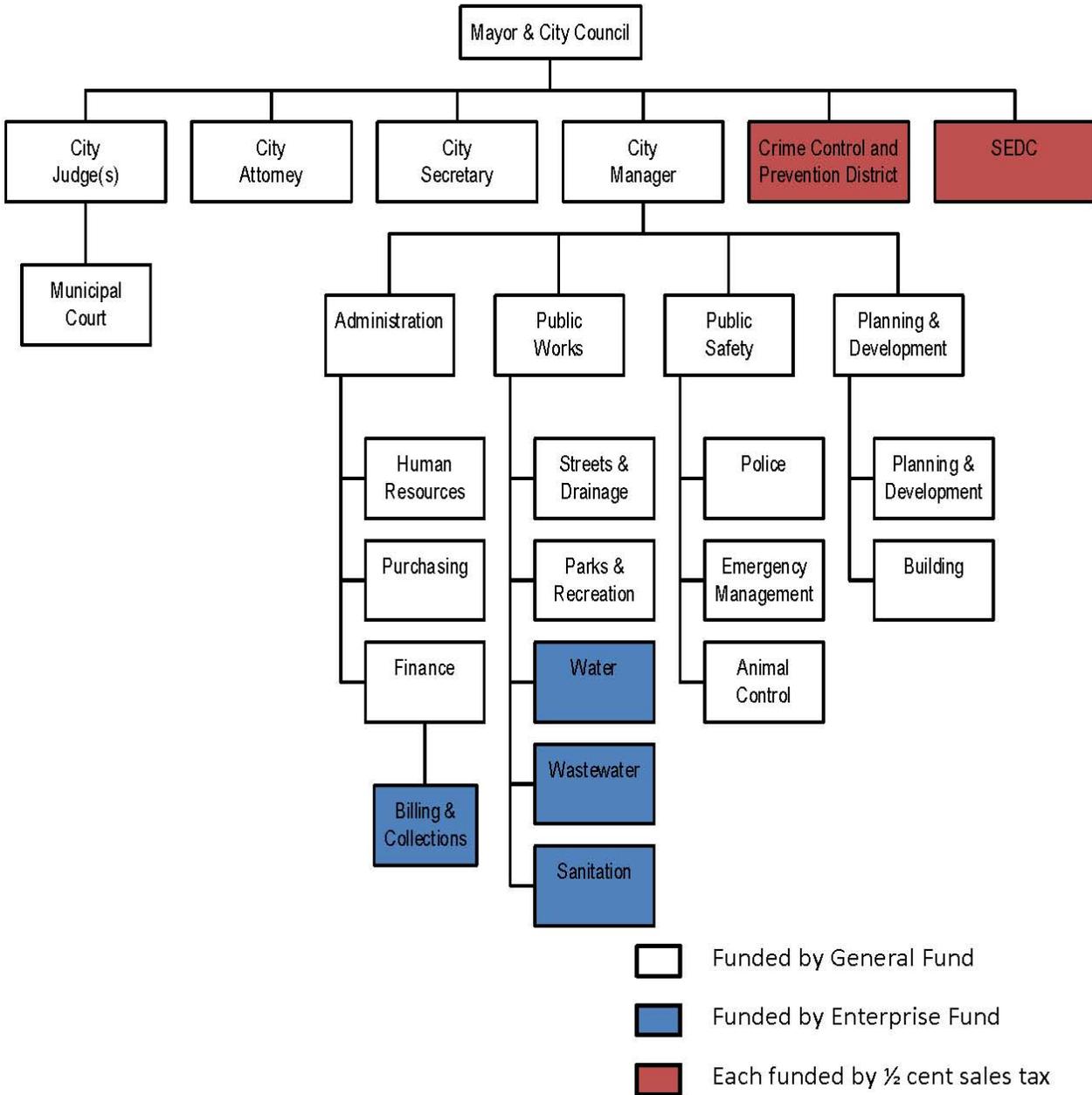
42 PARK IMPROVE	43 NATURAL PLYGRND	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	83 PEG	85 BUDGET STABILIZATION
<b>FUNDING SOURCES</b>						
\$250 fee paid by developers per living unit in lieu of dedication of land	Donations	Portion of court fees \$3 per conviction	Portion of court fees	Portion of court fees \$4 per conviction	1% of revenues from cable providers	\$300,000 from General Fund \$500,000 from Enterprise Fund
<b>USES OF FUNDS</b>						
Purchase and/or develop park land and to pay for maintenance and operations of parks	Development of natural playground at Pine Gully Park	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  
2013-14 BUDGET  
COMBINED FUND SUMMARY

CAPITAL PROJECT FUNDS						
	13 TDRA GRANT	19 CAPITAL IMPACT	30 CAP PROJ WW/SS	33 FIRE PROJ GO BDS	39 LAKES/REPS CO	72 EDA GRANT
EST BEG BAL-UNRESERVED	0	2,199,887	101,765	397,700	355,355	50
<b>REVENUES</b>						
TAXES	0	0	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0
OTHER	0	75,000	0	0	0	0
INTEREST	0	1,100	295	398	150	0
LOAN/BOND/GRANT PROCEEDS	1,757,742	0	0	0	0	1,743,467
TRANSF FRM OTHER FUND	0	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,757,742</b>	<b>76,100</b>	<b>295</b>	<b>398</b>	<b>150</b>	<b>1,743,467</b>
<b>TOTAL RESOURCES FOR OPERATIONS</b>	<b>1,757,742</b>	<b>2,275,987</b>	<b>102,060</b>	<b>398,098</b>	<b>355,505</b>	<b>1,743,517</b>
<b>EXPENDITURES</b>						
PERSONNEL	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0
SERVICES	0	25,000	5,250	7,500	0	100,000
CAPITAL OUTLAY	1,757,742	250,000	96,500	390,598	355,000	1,643,517
CONSTRUCTION	0	0	0	0	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
<b>TOTAL EXPENDITURES</b>	<b>1,757,742</b>	<b>275,000</b>	<b>101,750</b>	<b>398,098</b>	<b>355,000</b>	<b>1,743,517</b>
<b>NET REVENUE</b>	<b>0</b>	<b>(198,900)</b>	<b>(101,455)</b>	<b>(397,700)</b>	<b>(354,850)</b>	<b>(50)</b>
END BALANCE-UNRESERVED	0	2,000,987	310	(0)	505	0
RESERVED FUND BALANCE	0	0	291,878	0	0	0
<b>TOTAL FUNDS</b>	<b>0</b>	<b>2,000,987</b>	<b>292,188</b>	<b>(0)</b>	<b>505</b>	<b>0</b>

13 TDRA GRANT	19 CAPITAL IMPACT	30 CAP PROJ WW/SS	33 FIRE PROJ GO BDS	39 LAKES/REPS CO	72 EDA GRANT
<b>FUNDING SOURCES</b>					
Community Development Block Grant funds	Fees paid on new or enlarged water meters	Revenue bonds issued 2003, 2005 and 2008	General obligation bonds issued 2003, 2005 and 2008	Certificates of Obligation issued 2010	Grant from U.S. Economic Development Administration
<b>USES OF FUNDS</b>					
Infrastructure repairs and/or improvements including generators at water wells, street overlays	Improve and/or extend water & wastewater system to increase capacity to accommodate growth	Improvements to water & wastewater system	Vehicles, equipment, buildings for fire services	Extension of Lakeside Dr to connect to Harris County Repsdord Rd project	Reconstruction of Waterfront Dr

City of Seabrook  
Organizational Chart  
October 1, 2013



**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.

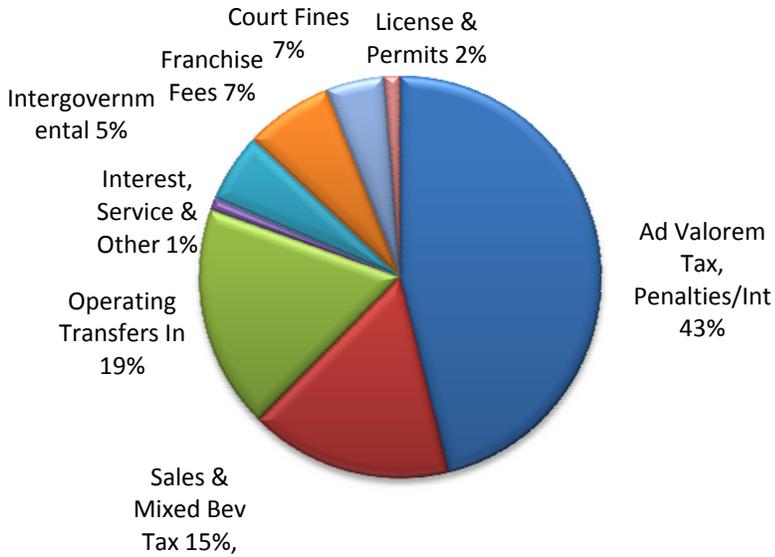
**2013/14 BUDGET REVENUES**

Property Taxes	\$ 4,341,867
Non-Property Taxes	1,534,840
Franchise Fees	665,000
Fines & Licenses	560,000
Interest	5,065
Services	42,000
Intergovernmental	523,428
Other Revenue	44,100
Fund Transfers	<u>1,696,744</u>
Total Revenues	\$ 9,413,044

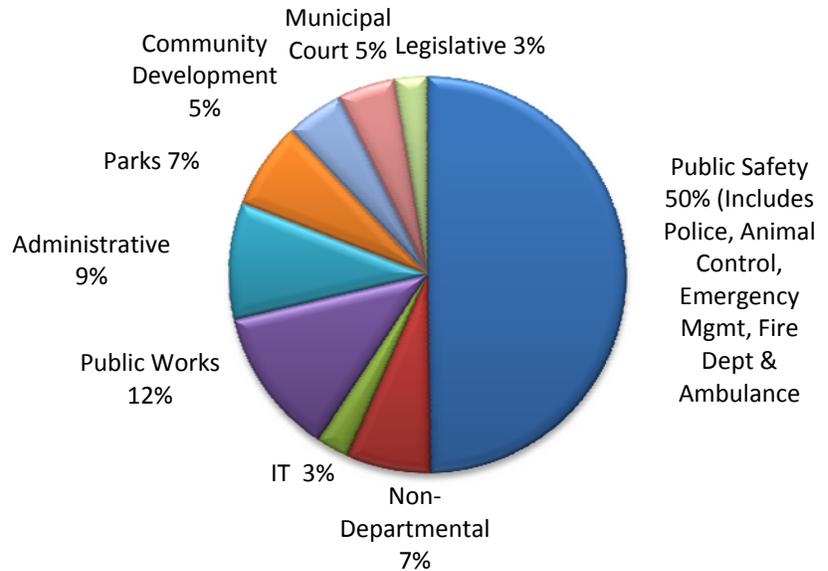
**2013/14 BUDGET EXPENDITURES**

Legislative	\$ 248,270
Administrative	896,850
IT	247,022
Emergency Mgmt	124,468
Public Safety	3,383,310
Fire Department	830,672
Animal Control	115,852
Parks & Recreation	666,418
Public Works	1,133,678
Community Development	438,920
Municipal Court	439,992
Non-Departmental	<u>861,274</u>
Total Expenditures	\$ 9,386,726

### 2013/14 Budgeted Revenues



### 2013/14 Budgeted Expenditures

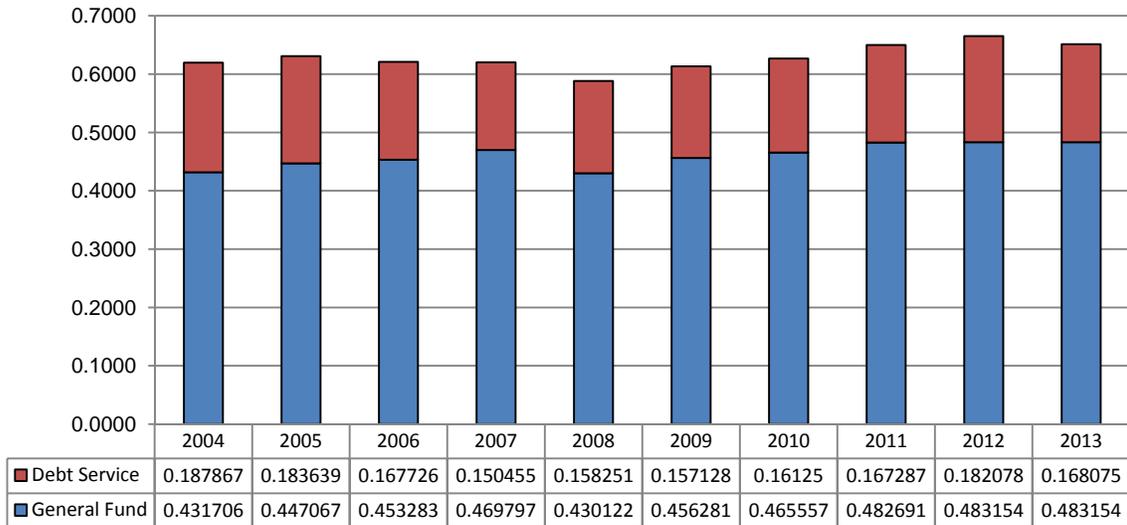


**DISTRIBUTION OF AD VALOREM TAXES**

	<u><b>TOTAL</b></u>	<u><b>O&amp;M</b></u>	<u><b>DEBT</b></u>
Total Taxable Value	\$895,870,873	\$895,870,873	\$895,870,873
Tax Rate Per \$100	<u>0.651229</u>	<u>0.483154</u>	<u>0.168075</u>
Subtotal	\$ 5,834,170	\$ 4,328,436	\$ 1,505,734
Est. Collection Rate		<u>98%</u>	<u>100%</u>
Subtotal	\$ 5,636,756	\$ 4,241,867	\$ 1,505,734
Est. Delinquent, Supplemental, & Refunded	<u>55,000</u>	<u>55,000</u>	<u>0</u>
<b>TOTAL TAX LEVY</b>	<b>\$ 5,691,756</b>	<b>\$ 4,296,867</b>	<b>\$ 1,505,734</b>

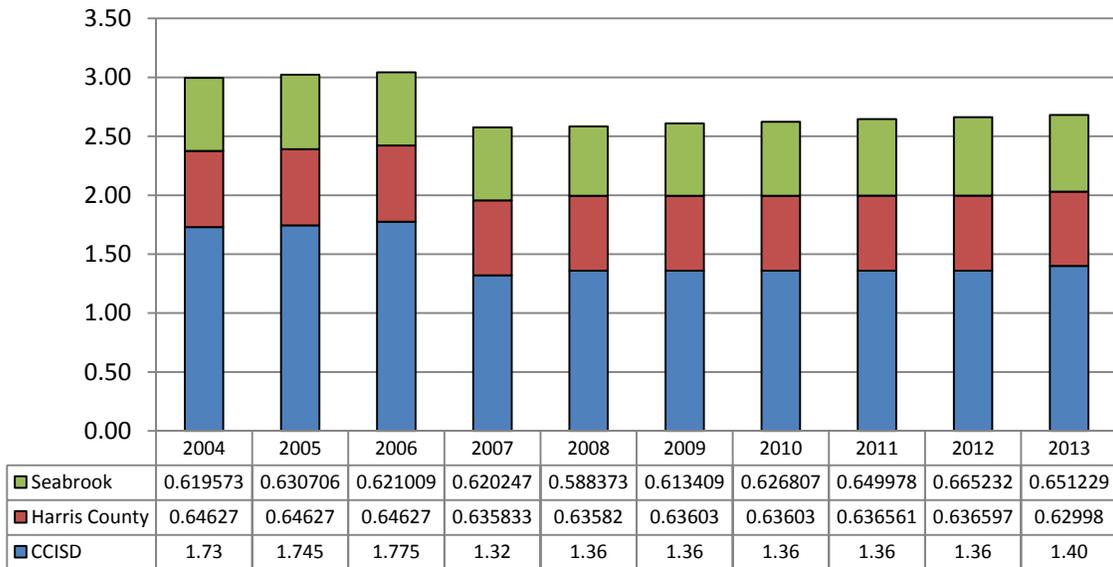
## TAX RATE HISTORY

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			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<b>BASE REVENUES</b>										
AD VALOREM TAXES - CURRENT RATE	3,729,028	3,891,835	4,025,132	4,087,063	4,060,484	4,296,867	4,296,867	4,296,867	4,296,867	4,296,867
PENALTIES & INTEREST	51,760	58,928	48,661	56,000	39,202	45,000	45,338	45,678	46,020	46,365
SALES TAX	1,412,343	1,420,081	1,382,288	1,365,000	1,449,861	1,442,840	1,355,340	1,267,840	1,180,340	1,092,840
FRANCHISE TAX	711,057	715,650	675,129	665,000	669,977	665,000	668,325	671,667	675,025	678,400
OTHER TAX	99,030	89,690	97,991	75,000	92,768	92,000	92,920	93,849	94,788	95,736
LICENSE & PERMITS	224,612	205,293	227,156	200,000	189,240	120,000	200,000	200,000	200,000	200,000
CHARGES FOR SERVICES	65,015	87,460	59,881	55,000	32,387	42,000	42,420	42,844	43,273	43,705
MUNICIPAL COURT FEES	382,366	563,111	560,514	608,500	372,646	380,000	395,200	411,008	427,448	444,546
DOT FINES	74,228	90,196	92,718	100,000	53,369	60,000	61,800	63,654	65,564	67,531
INTEREST INCOME	5,648	4,036	3,981	3,228	3,746	5,065	33,872	32,753	28,735	22,117
INTERGOVERNMENTAL	923,332	542,063	382,853	512,896	454,450	523,428	539,131	555,305	571,964	589,123
OTHER REVENUE	115,953	51,593	53,822	43,600	105,087	44,100	44,982	45,882	46,799	47,735
USE OF PRIOR YR FUND BALANCE	0	0	0	69,000	0	0	0	0	0	0
<b>TOTAL RESOURCES FOR OPERATIONS</b>	<b>7,794,370</b>	<b>7,719,936</b>	<b>7,610,127</b>	<b>7,839,287</b>	<b>7,523,218</b>	<b>7,716,300</b>	<b>7,776,194</b>	<b>7,727,346</b>	<b>7,676,823</b>	<b>7,624,965</b>
<b>BASE EXPENSES</b>										
PERSONNEL SERVICES	5,838,906	5,751,259	6,032,806	6,365,651	6,281,300	6,413,716	6,574,059	6,738,411	6,906,871	7,079,543
MATERIALS & SUPPLIES	249,098	280,429	333,493	328,875	292,353	302,702	308,756	314,931	321,230	327,654
SERVICES	2,481,285	2,352,139	2,317,371	2,600,298	2,452,669	2,449,808	2,535,551	2,662,329	2,755,510	2,851,953
CAPITAL OUTLAY	792,205	470,089	523,754	300,250	299,959	220,500	220,500	220,500	220,500	220,500
HURRICANE IKE	(91,108)	(47,344)	0	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>9,270,387</b>	<b>8,806,573</b>	<b>9,207,425</b>	<b>9,595,074</b>	<b>9,326,281</b>	<b>9,386,726</b>	<b>9,638,866</b>	<b>9,936,171</b>	<b>10,204,111</b>	<b>10,479,650</b>
<b>NET REVENUES</b>	<b>(1,476,016)</b>	<b>(1,086,637)</b>	<b>(1,597,297)</b>	<b>(1,755,787)</b>	<b>(1,803,063)</b>	<b>(1,670,426)</b>	<b>(1,862,672)</b>	<b>(2,208,824)</b>	<b>(2,527,288)</b>	<b>(2,854,685)</b>
<b>FUND BALANCE</b>										
BEGINNING FUND BALANCE	2,833,483	2,859,848	3,214,030	3,370,280	3,370,280	3,360,891	3,387,208	3,275,330	2,873,511	2,211,688
NET REVENUES	(1,476,016)	(1,086,637)	(1,597,297)	(1,755,787)	(1,803,063)	(1,670,426)	(1,862,672)	(2,208,824)	(2,527,288)	(2,854,685)
ENTERPRISE FUND TRF	1,325,553	1,361,492	1,422,652	1,454,923	1,454,923	1,351,244	1,405,293	1,461,505	1,519,965	1,580,764
SEDC TRANSFER	55,000	30,000	125,000	125,000	125,001	125,000	125,000	125,000	125,000	125,000
CAFR	0	0	0	0	0	0	0	0	0	0
ENTRPRSE FUND TRF-FRANCHISE FEES	121,828	158,381	205,895	213,750	213,750	220,500	220,500	220,500	220,500	220,500
TRNSF. FROM/(TO) OTHER FUNDS	0	(109,054)	0	0	0	0	0	0	0	0
USE OF RESERVES	0	0	0	(69,000)	0	0	0	0	0	0
<b>ENDING FUND BALANCE</b>	<b>2,859,848</b>	<b>3,214,030</b>	<b>3,370,280</b>	<b>3,339,167</b>	<b>3,360,891</b>	<b>3,387,208</b>	<b>3,275,330</b>	<b>2,873,511</b>	<b>2,211,688</b>	<b>1,283,266</b>
Fund balance change	26,365	354,182	156,250	(31,113)	(9,389)	26,318	(111,879)	(401,819)	(661,823)	(928,421)
25% EMERG RES BEGINNING BALANCE			2,147,753	2,232,793	2,232,793	2,241,480	2,245,333	2,308,368	2,385,762	2,446,719
ADD'L APPROP FROM UNRESERVED			<u>85,040</u>	<u>67,695</u>	<u>8,687</u>	<u>3,853</u>	<u>63,035</u>	<u>77,394</u>	<u>60,957</u>	<u>68,885</u>
25% EMERG RES ENDING BALANCE			2,232,793	2,300,488	2,241,480	2,245,333	2,308,368	2,385,762	2,446,719	2,515,604
UNRESERVED FUND BALANCE			<u>1,137,487</u>	<u>1,038,679</u>	<u>1,119,411</u>	<u>1,141,875</u>	<u>966,962</u>	<u>487,749</u>	<u>(235,031)</u>	<u>(1,232,337)</u>
			3,370,280	3,339,167	3,360,891	3,387,208	3,275,330	2,873,511	2,211,688	1,283,266

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 01 - GENERAL FUND

100-GENERAL FUND REVENUE

REVENUE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
				2013	2013	2014.00	2013 FORECAST		2013 BUDGET	
	2010	2011	2012	BUDGET	FORECAST	BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
7010 PROPERTY TAX, CURRENT	3,653,364	3,780,876	3,931,341	4,012,063	4,014,390	4,241,867	227,477	5.67%	229,804	5.73%
7020 PROPERTY TAX, DELINQUENT	75,663	110,059	93,791	75,000	46,093	55,000	8,907	19.32%	(20,000)	-26.67%
7100 SALES TAX	1,412,343	1,420,081	1,382,288	1,365,000	1,449,861	1,442,840	(7,021)	-0.48%	77,840	5.70%
7210 FRANCHISE TAX, PRIVATE	711,057	715,650	675,129	665,000	669,977	665,000	(4,977)	-0.74%	0	0.00%
7220 MIXED DRINK TAX	99,030	89,690	97,991	75,000	92,768	92,000	(768)	-0.83%	17,000	22.67%
7300 PENALTY & INTEREST, TAXES	51,760	58,928	48,661	55,000	39,202	45,000	5,798	14.79%	(10,000)	-18.18%
8250 EMERGENCY MANAGEMENT	27,584	18,126	21,071	24,000	6,973	25,000	18,027	258.53%	1,000	4.17%
8251 FED/STATE DISASTER REIMBURSEMENT	280,803	0	0	0	0	0	0	0.00%	0	0.00%
8252 GRANTS - DOJ MISC	3,090	108,439	18,947	1,350	3,061	0	(3,061)	-100.00%	(1,350)	-100.00%
8255 SPEC. OP. GRANT (STEP)	26,496	23,602	0	0	0	0	0	0.00%	0	0.00%
8265 ARRA GRANTS	108,596	7,244	0	3,904	244	0	(244)	-100.00%	(3,904)	-100.00%
8270 GRANT-HMGP	150,000	0	0	0	0	0	0	0.00%	0	0.00%
8271 SECO GRANT	0	53,914	0	0	0	0	0	0.00%	0	0.00%
8605 DISPATCH & OTHER SERVICES	10,000	10,000	10,000	10,000	10,000	10,000	0	0.00%	0	0.00%
8606 LEASE ON FIRE STATION	316,763	320,736	332,835	473,842	434,172	488,428	54,256	12.50%	14,786	3.12%
8610 CONTRACT MOWING	7,845	20,661	10,639	10,000	7,686	10,000	2,314	30.10%	0	0.00%
8620 PARK FEES	41,070	38,965	23,346	30,000	9,691	10,000	309	3.19%	(20,000)	-66.67%
8625 POOL RECEIPTS	16,101	27,834	25,895	15,000	15,010	22,000	6,990	46.57%	7,000	46.67%
8640 LICENSE & PERMITS	224,612	205,293	227,156	200,000	189,240	120,000	(69,240)	-36.59%	(80,000)	-40.00%
9503 DOT FINES	74,228	90,196	92,718	100,000	53,369	60,000	6,631	12.42%	(40,000)	-40.00%
9504 OMNI FEES	1,994	3,343	2,685	2,500	1,362	1,500	138	10.16%	(1,000)	-40.00%
9505 COURT RECEIPTS	374,635	552,181	552,023	600,000	367,971	375,000	7,029	1.91%	(225,000)	-37.50%
9508 MUNICIPAL COURT TIME PAYMENT FEE	5,737	7,586	5,805	6,000	3,314	3,500	186	5.63%	(2,500)	-41.67%
9510 INTEREST	5,648	4,036	3,981	3,228	3,746	5,065	1,319	35.20%	1,837	56.91%
9520 OTHER REVENUE	104,790	43,751	47,895	40,000	100,436	40,000	(60,436)	-60.17%	0	0.00%
9521 OIL & GAS ROYALTIES	10,898	7,792	5,923	3,600	4,651	4,100	(551)	-11.86%	500	13.89%
9522 ANIMAL CONTROL DONATION	264	50	5	0	0	0	0	0.00%	0	0.00%
SUBTOTAL	7,794,370	7,719,936	7,610,127	7,770,287	7,523,218	7,716,300	193,082	2.57%	(53,987)	-0.69%
9903 TRANS TO OTHER FUNDS	0	(109,054)	0	0	0	0				
9910 EDC TRANSFER	55,000	30,000	125,000	125,000	125,001	125,000	(1)	0.00%	0	0.00%
9919 SANIT FRANCHISE TRANSFER	121,828	158,381	205,895	213,750	213,750	220,500	6,750	3.16%	6,750	3.16%
9920 ENTERPRISE FUND TRANSFER	1,325,553	1,361,492	1,422,652	1,454,923	1,454,923	1,351,244	(103,679)	-7.13%	(103,680)	-7.13%
SUBTOTAL	1,502,381	1,440,819	1,753,547	1,793,673	1,793,674	1,696,744	(96,930)	-5.40%	(96,930)	-5.40%
TOTAL REVENUES	9,296,751	9,160,755	9,363,674	9,563,960	9,316,892	9,413,044	96,152	1.03%	(150,917)	-1.58%

**LEGISLATIVE****MISSION STATEMENT**

The purpose of the Legislative Department is to service 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 2012-2013 Objectives**

- Participate with Harris County for November 2012 Bond Election. Not applicable as Council voted not to hold an election.
- Continue to investigate alternative methods of acquiring election equipment to save money. In process of getting quotes. Complete.
- Begin process of scanning documents “in house” for preservation as soon as the equipment is ready. Complete.
- Convert agenda preparation to the program offered by our new website company if we can be adapt it to meet our requirements. (This would save approximately \$3,500 annually.) Director of Communication advised not to change programs at this time.
- Continue re-certification for city secretary and assistant. Ongoing.

**Goals for budget year 2013-14 include:**

- Conduct May 2014 election for positions of Mayor and Council Positions 2, 4 and 6 and runoff election if required.
- Provide administrative staff support to EDC in addition to support provided to the Ethics Commission and the Open Space & Trails Committee.
- Provide administrative staff support to the Charter Review Commission to be appointed in July 2014.
- Provide administrative staff support to Councilor Gary Johnson who will serve as Secretary to the Harris County Mayors and Councils Association for 2013/14.
- Work with city attorney to revise and update the ordinance providing regulations for peddlers and solicitors.

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 01 - GENERAL FUND

100 - LEGISLATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS 2013 FORECAST		2014 BUDGET VS 2013 BUDGET	
				2013	2013	2014	CHANGE	%CHANGE	CHANGE	%CHANGE
	2010	2011	2012	BUDGET	FORECAST	BUDGET				
3010 SALARIES	162,411	151,570	137,798	140,157	140,174	144,809	4,635	3.31%	4,652	3.32%
3011 EDUCATION INCENTIVE	2,400	2,400	2,400	2,400	2,400	2,400	0	0.00%	0	0.00%
3012 OVERTIME	467	2,262	1,241	1,000	1,408	3,152	1,744	123.92%	2,152	215.20%
3100 FICA TAXES	12,655	11,972	10,799	10,982	10,862	11,503	640	5.90%	520	4.74%
3110 RETIREMENT	34,339	32,976	28,921	27,942	28,564	23,670	(4,894)	-17.13%	(4,272)	-15.29%
3120 HOSPITALIZATION	18,743	12,555	12,164	12,850	13,637	15,184	1,547	11.35%	2,334	18.16%
3130 WORKERS COMPENSATION	376	263	211	263	258	302	43	16.75%	39	14.94%
3150 GIFT/APPRECIATION CERTIFICATE	144	144	96	100	95	100	5	5.26%	0	0.00%
3300 MAYOR COUNCIL FEES	25,986	13,130	10,753	13,200	7,788	13,200	5,412	69.48%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	567	216	522	540	18	540	522	2900.00%	0	0.00%
TOTAL PERSONNEL	258,088	227,487	204,905	209,434	205,204	214,860	9,655	4.71%	5,425	2.59%
4010 OFFICE SUPPLIES	0	0	57	75	13	50	37	274.36%	(25)	-33.33%
4150 SMALL TOOLS & EQUIPMENT	0	604	7,546	1,100	979	1,000	21	2.18%	(100)	-9.09%
TOTAL SUPPLIES	0	604	7,604	1,175	992	1,050	58	5.84%	(125)	-10.64%
5020 DUES & SUBSCRIPTIONS	865	630	785	685	1,411	1,350	(61)	-4.35%	665	97.08%
5030 RENTAL & SERVICE AGREEMNTS	0	3,510	3,510	3,510	3,510	3,510	0	0.00%	0	0.00%
5195 ELECTION EXPENSE	33,635	8,608	20,537	10,000	10,000	10,000	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	9,669	7,844	9,085	11,500	11,195	12,000	805	7.19%	500	4.35%
5400 TELEPHONE	1,167	1,586	2,163	3,300	1,460	1,500	40	2.71%	(1,800)	-54.55%
5465 MISC EXPENDITURES	5,043	1,255	3,940	5,000	3,443	4,000	557	16.16%	(1,000)	-20.00%
TOTAL SERVICES	50,380	23,432	40,019	33,995	31,020	32,360	1,340	4.32%	(1,635)	-4.81%
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%
<b>TOTAL EXPENDITURES</b>	<b>308,468</b>	<b>251,523</b>	<b>252,528</b>	<b>244,604</b>	<b>237,216</b>	<b>248,270</b>	<b>11,053</b>	<b>4.66%</b>	<b>3,665</b>	<b>1.50%</b>

## 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 2012-13 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*
- Create a comprehensive Supervisor Training Program  
*The City continues to utilize SGR and other resources for managers that are transitioning from a line position to management*
- Implement document imaging module for the Human Resources Incode module once it goes live.  
*Approximately 80% 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*
- Utilize new city website that will go live in October, 2012, 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.*
- Continue close out and auditing process on FEMA Project Worksheets from Hurricane Ike 2008  
*Numerous audits have been completed and ongoing communication continues with the state and outside accounting firms on closeouts from Hurricane Ike*

### Goals for budget year 2013-14 include:

- 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
- Conduct basic HR training for all managers with emphasis on newly transitioning managers to assure compliance with EEOC, FLSA, ADA, FMLA and GINA.
- 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

**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 2012-13 objectives:**

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

**Goals for budget year 2013-14 include:**

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

**ADMINISTRATIVE – FINANCE****MISSION STATEMENT**

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

**Accomplishments on budget year 2012-13 objectives**

- Use Incode Imaging software to convert all bond documents to digital format. *In progress*
- Continue refining the budget process and printed documents to include more graphics and reader friendly information. *Ongoing*
- Continue cross-training of accountant in all areas of finance department with a focus on budgeting and forecasting *Ongoing*
- Complete the procedure manuals for each area and store information electronically so it is accessible to departments for cross-training. *In progress*
- Continue online posting of financial records to retain Gold Circle Leadership Award from State Comptroller *Ongoing- Received Gold award for 4<sup>th</sup> consecutive year*
- Work to receive the 33<sup>rd</sup> Certificate of Achievement for Excellence in Financial Reporting- *Accomplished*
- Successfully refunded a portion of both the 2005 GO and the 2005 Revenue bonds generating a long term savings of over \$660,000.

**Goals for budget year 2013-14 include:**

- Complete scanning all bond documents into imaging software for easy retrieval
- Continue cross-training of accountant in all areas of finance department with a focus on budgeting and forecasting
- Complete the procedure manuals for each area and store information electronically so it is accessible to departments for cross-training.
- Continue online posting of financial records to retain Gold Circle Leadership Award from State Comptroller
- Complete 5-year Capital Improvement plan
- Work to receive the 33<sup>rd</sup> Certificate of Achievement for Excellence in Financial Reporting
- Keep refining the budget process and printed documents to include more graphics and reader friendly information

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 01 - GENERAL FUND

102-ADMINISTRATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013	2013	2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	524,965	513,202	626,138	642,807	639,411	598,226	(41,185)	-6.44%	(44,581)	-6.94%
3011 EDUCATION INCENTIVE	600	600	537	300	445	525	80	17.97%	225	75.13%
3012 OVERTIME	587	214	1,295	1,200	919	1,200	281	30.60%	0	0.00%
3014 CAR ALLOWANCE	7,200	7,200	16,962	10,800	13,161	10,800	(2,361)	-17.94%	0	0.00%
3100 FICA TAXES	36,189	34,842	43,391	50,116	47,084	46,722	(361)	-0.77%	(3,393)	-6.77%
3110 RETIREMENT	110,834	109,880	130,256	142,220	144,206	98,144	(46,062)	-31.94%	(44,076)	-30.99%
3120 HOSPITALIZATION	60,891	54,856	66,960	70,835	79,607	76,234	(3,373)	-4.24%	5,398	7.62%
3130 WORKERS COMPENSATION	1,153	874	1,009	1,184	1,110	1,215	105	9.43%	30	2.57%
3150 GIFT/APPRECIATION CERTIFICATES	384	336	432	400	428	400	(28)	-6.43%	0	0.00%
3360 UNEMPLOYMENT BENEFITS	1,547	485	2,421	2,228	81	1,958	1,877	2322.65%	(270)	-12.12%
TOTAL PERSONNEL	744,349	722,489	889,399	922,090	926,451	835,424	(91,027)	-9.83%	(86,666)	-9.40%
4010 OFFICE SUPPLIES	149	0	35	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	693	0	1,744	1,500	93	0	(93)	-100.00%	(1,500)	-100.00%
TOTAL SUPPLIES	842	0	1,779	1,500	93	0	(93)	-100.00%	(1,500)	-100.00%
5020 DUES & SUBSCRIPTIONS	1,624	2,001	3,144	3,215	3,337	3,666	329	9.87%	451	14.03%
5041 IT HARDWARE	209	486	0	0	0	0	0	0.00%	0	0.00%
5200 PROF FEES-ACCTG	46,750	30,750	62,920	50,000	44,860	45,000	140	0.31%	(5,000)	-10.00%
5300 TRAINING & CONFERENCE	3,695	9,909	10,457	8,700	5,612	8,460	2,848	50.75%	(240)	-2.76%
5400 TELEPHONE	2,205	2,739	3,248	3,336	3,461	3,300	(161)	-4.66%	(36)	-1.08%
5465 MISC EXPENDITURES	678	660	2,003	1,000	825	1,000	175	21.19%	0	0.00%
TOTAL SERVICES	55,161	46,545	81,772	66,251	58,095	61,426	3,331	5.73%	(4,825)	-7.28%
TOTAL EXPENDITURES	800,352	769,034	972,950	989,841	984,639	896,850	(87,790)	-8.92%	(92,991)	-9.39%

## INFORMATION TECHNOLOGY

### MISSION STATEMENT

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

### Accomplishments on Budget Year 2012-13 Objectives

- Added four secure wireless access points to City Hall/Police network that integrate with current Sonicwall security infrastructure
- Installed two fault-tolerant virtual server hosts and virtualized six servers
- Established Disaster Recovery site on Repsdorph Road
- Replaced 8 old computers and 2 servers.

### Goals for Budget Year 2013-14 Include:

- Configure high speed wireless link to disaster recovery location on Repsdorph
- Install third (and last) Virtual Server host, and a secondary file backup server in disaster recovery room at Repsdorph
- Replace all remaining old computers running Windows XP. Microsoft will stop making security patches for XP in February 2014.
- Upgrade Police CAD Server to Windows Server 2012 (vendor requirement)
- Upgrade Police CAD Database to SQL Server 2012 (vendor requirement)
- Replace wireless network for Police Video system with Sonicwall integrated wireless access points
- Reconfigure City Hall and Police network segments to allow for more devices on the network
- Configure hardware-level site-to-site VPN for remote locations to automate connections to the mail server and other network resources. We currently rely on software VPN, which is slow and disconnects regularly.

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 01 - GENERAL FUND

103-IT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013	2013	2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	85,866	87,994	87,134	92,736	92,651	142,473	49,822	53.77%	49,737	53.63%
3011 EDUCATION INCENTIVE	300	300	300	0	196	600	404	206.11%	600	0.00%
3012 OVERTIME	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	0	969	4,338	6,000	5,997	6,000	3	0.05%	0	0.00%
3100 FICA TAXES	6,142	6,347	6,515	7,553	7,204	11,404	4,200	58.30%	3,851	50.98%
3110 RETIREMENT	17,757	18,686	18,461	18,321	19,133	23,800	4,666	24.39%	5,479	29.91%
3120 HOSPITALIZATION	12,136	11,748	12,108	12,750	13,829	22,037	8,207	59.35%	9,286	72.83%
3130 WORKERS COMPENSATION	156	148	131	170	169	288	120	71.00%	118	69.38%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	48	50	3	5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	189	72	261	270	9	270	261	2900.00%	0	0.00%
TOTAL PERSONNEL	122,594	126,313	129,297	137,851	139,235	206,922	67,686	48.61%	69,071	50.11%
4150 SMALL TOOLS & EQUIPMENT	3,862	23,560	29,002	37,500	31,120	35,000	3,880	12.47%	(2,500)	-6.67%
4400 MISC SUPPLIES	261	94	0	700	1,018	500	(518)	-50.89%	(200)	-28.57%
TOTAL SUPPLIES	4,123	23,654	29,002	38,200	32,139	35,500	3,361	10.46%	(2,700)	-7.07%
5020 DUES & SUBSCRIPTIONS	355	884	995	1,000	399	600	201	50.25%	(400)	-40.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	1,229	949	702	1,500	611	1,500	889	145.41%	0	0.00%
5400 TELEPHONE	1,407	1,644	1,590	1,500	1,475	1,500	25	1.73%	0	0.00%
5465 MISC EXPENDITURES	280	481	241	1,000	1,733	1,000	(733)	-42.29%	0	0.00%
TOTAL SERVICES	3,271	3,958	3,527	5,000	4,218	4,600	382	9.06%	(400)	-8.00%
6020 EQUIPMENT	0	0	0	35,000	35,000	0	(35,000)	-100.00%	(35,000)	-100.00%
TOTAL CAPITAL OUTLAY	0	0	0	35,000	35,000	0	(35,000)	-100.00%	(35,000)	-100.00%
TOTAL EXPENDITURES	129,988	153,925	161,827	216,051	210,592	247,022	36,430	17.30%	30,971	14.33%

## 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 2012-13 Objectives

- Apply for grants and money that may become available through state and federal agencies; ***Accomplished, obtained \$50,000 for radios for EOC and Public Works.***
- ***Complete quarterly reporting requirements for Emergency Management Preparedness Grant (EMPG); Accomplished***
- Manage the GRANTS that were received by the City of Seabrook through Emergency Management along with the Emergency Management Preparedness Grant; ***Accomplished***
- Take minimum of two courses offered by Texas Division of Emergency Management; ***Accomplished***
- Review/update Basic Emergency Plan and twenty-two annexes as needed for out of date compliance; ***Accomplished all plans up to date.***
- Educate the Citizens as much as possible in the preparedness for any type of emergency; ***Ongoing Goal for the City of Seabrook***
- Conduct Town Hall Hurricane Meeting for citizens of City of Seabrook; ***Accomplished Hurricane Meeting held in May great success.***
- Continue with the Networking of the other Emergency Management Groups Both locally and at the State Level; ***Ongoing meeting with officials whenever I can.***
- Participate in Texas Division of Emergency Management Homeland Security Conference/Hurricane Conference; ***Accomplished, was a presenter at this years conference.***
- Finish the Development of the National Incident Management System (NIMS) policy for the City of Seabrook as directed by the Federal Emergency Management Administration (FEMA); ***Accomplished, Policy in Place and training is ongoing***
- Insure that all personnel and council members needing NIMS and Incident Command System (ICS) training receive the mandatory training that is outlined in the City of Seabrook NIMS Policy; ***Accomplished, Policy in Place and training is ongoing***
- Keep notification ongoing with all essential personnel on hazardous situations and; ***Ongoing through the EOC notification emails***
- Work to finish the degree in Emergency and Disaster Management through American Public University; ***Five Classes taken this year***
- Facilitate exercises for City of Seabrook that comply with the State Guidelines for training; ***Exercise Program is in place. Table Top, seminar and Full Scale Exercise will be conducted this year.***
- Work with other jurisdictions on the development of Clear Lake Area Incident Management Team (IMT). ***In the development stages of the program.***

**Goals for Budget Year 2013-2014**

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

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 01 - GENERAL FUND

106-EMERGENCY MANAGEMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013	2013	2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	44,515	60,480	58,562	60,609	60,603	63,166	2,562	4.23%	2,557	4.22%
3011 EDUCATION INCENTIVE	1,869	2,700	2,700	2,700	2,700	2,700	0	0.00%	0	0.00%
3012 OVERTIME	0	222	0	300	0	0	0	0.00%	(300)	-100.00%
3100 FICA TAXES	3,507	4,787	4,611	4,866	4,735	5,039	304	6.43%	173	3.55%
3110 RETIREMENT	9,513	13,263	12,359	12,374	12,547	10,427	(2,120)	-16.90%	(1,947)	-15.74%
3120 HOSPITALIZATION	4,635	5,882	5,929	6,196	6,628	7,409	780	11.77%	1,213	19.58%
3130 WORKERS COMPENSATION	85	106	93	116	115	133	18	15.69%	17	14.59%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	48	50	3	5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	189	72	261	270	9	270	261	2900.00%	0	0.00%
TOTAL PERSONNEL	64,363	87,561	84,563	87,480	87,385	89,193	1,808	2.07%	1,713	1.96%
4010 OFFICE SUPPLIES	726	120	0	500	679	0	(679)	-100.00%	(500)	-100.00%
4011 POSTAGE	0	0	0	300	210	0	(210)	-100.00%	(300)	-100.00%
4040 OIL & GAS	181	0	0	100	37	0	(37)	-100.00%	(100)	-100.00%
4400 MISC SUPPLIES	855	426	0	800	534	0	(534)	-100.00%	(800)	-100.00%
TOTAL SUPPLIES	1,761	546	0	1,700	1,460	0	(1,460)	-100.00%	(1,700)	-100.00%
5020 DUES & SUBSCRIPTIONS	0	250	0	150	475	400	(75)	-15.79%	250	166.67%
5030 RENTALS & SERVICE AGRMTS	187	0	0	500	135	500	365	269.11%	0	0.00%
5110 MAINT-AUTOS/EQUIP	0	0	0	700	644	700	56	8.67%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	1,500	500	5,000	4,500	900.00%	3,500	233.33%
5300 TRAINING & CONFERENCE	1,413	1,444	1,476	1,500	1,434	5,000	3,566	248.67%	3,500	233.33%
5310 UNIFORMS	0	346	360	500	412	500	88	21.43%	0	0.00%
5320 AUTO INS	351	410	0	425	0	0	0	0.00%	(425)	-100.00%
5400 TELEPHONE	8,513	8,337	8,668	7,000	7,567	8,675	1,108	14.64%	1,675	23.93%
5405 PHONE NETWORK NOTIFICATION SYS	11,225	11,225	11,456	14,000	11,752	14,000	2,248	19.13%	0	0.00%
5406 AUTOMATION WORKSTATION	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	1,144	1,804	255	1,000	296	500	204	88.91%	(500)	-50.00%
TOTAL SERVICES	22,832	23,816	22,215	27,275	23,216	35,275	12,059	51.94%	8,000	29.33%
TOTAL EXPENDITURES	88,956	111,923	106,779	116,455	112,061	124,468	12,407	11.07%	8,013	6.88%

**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 for budget year 2012-13 include:**

- Complete uniform and patch change for patrol
- Implement a new uniform for CID
- New schedule for dispatch
- Adhere to new CJIS compliance guidelines
- Add two additional patrol cars
- Add mobile computers to CID

**Goals not achieved in 2012-2013:**

- Increase patrol size
- Attend additional accident reconstruction school
- Conduct 6 multi-agency enforcement days
- Install Bar code for tracking property

**Goals for 2013-2014**

- Install Bar code for tracking property
- Install lockers in dispatch
- Add a certified crime scene tech
- Add additional firearms training
- Conduct CID stings
- Implement new Crash report
- Increase school zone patrol
- Increase neighborhood patrol
- Implement vehicle GPS
- Active shooter training

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 01 - GENERAL FUND

200-PUBLIC SAFETY

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013	2013	2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	1,604,606	1,594,932	1,602,995	1,877,398	1,851,807	1,976,670	124,863	6.74%	99,272	5.29%
3011 EDUCATION INCENTIVE	35,515	35,954	39,452	48,240	46,785	48,810	2,025	4.33%	570	1.18%
3012 OVERTIME	163,837	142,688	210,191	163,000	157,173	163,000	5,827	3.71%	0	0.00%
3100 FICA TAXES	134,495	134,526	137,307	159,837	154,201	167,419	13,218	8.57%	7,582	4.74%
3110 RETIREMENT	371,389	377,642	373,537	411,012	408,242	346,845	(61,397)	-15.04%	(64,166)	-15.61%
3120 HOSPITALIZATION	216,002	198,025	216,103	269,290	281,874	303,727	21,853	7.75%	34,436	12.79%
3130 WORKERS COMPENSATION	30,981	24,648	21,144	29,785	25,245	33,888	8,643	34.24%	4,103	13.78%
3140 PSYCHOLOGICAL SERVICES	1,200	1,400	3,140	3,500	2,349	3,500	1,151	49.00%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	1,776	2,642	1,824	3,100	2,090	3,100	1,010	48.33%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	5,891	2,272	9,747	9,450	562	9,585	9,023	1605.30%	135	1.43%
3800 ACCRUED SICK LEAVE CIV SERV	0	0	53,000	25,000	25,000	0	(25,000)	-100.00%	(25,000)	-100.00%
3810 SALARY/O.T. REIMBURSEMENT	(793)	(485)	0	0	(1,334)	0	1,334	-100.00%	0	0.00%
3811 SALARY/O.T. REIMB COURT	(220)	(387)	(1,240)	0	(596)	0	596	-100.00%	0	0.00%
TOTAL PERSONNEL	2,564,678	2,554,438	2,667,200	2,999,613	2,953,399	3,056,544	102,550	3.47%	56,932	1.90%
4005 SUPPLIES-POLICE OPERATION	4,146	8,740	4,169	12,000	11,977	8,000	(3,977)	-33.21%	(4,000)	-33.33%
4010 OFFICE SUPPLIES	8,421	9,672	12,594	11,000	11,268	10,229	(1,039)	-9.22%	(771)	-7.01%
4011 POSTAGE	1,175	971	869	3,500	2,512	1,200	(1,312)	-52.23%	(2,300)	-65.71%
4015 SUPPLIES-ID	(474)	497	80	3,000	1,496	1,000	(496)	-33.15%	(2,000)	-66.67%
4030 GAS & OIL/OUTSIDE SUPPLY	2,393	2,389	4,002	3,000	2,801	4,000	1,199	42.78%	1,000	33.33%
4040 GAS & OIL/CITY SUPPLY	43,141	64,580	65,928	85,000	76,242	80,000	3,758	4.93%	(5,000)	-5.88%
4150 SMALL TOOLS & EQUIPMENT	6,341	7,045	7,813	5,000	3,910	7,066	3,156	80.72%	2,066	41.32%
TOTAL SUPPLIES	65,144	93,894	95,454	122,500	110,207	111,495	1,288	1.17%	(11,005)	-8.98%
5020 DUES & SUBSCRIPTIONS	562	1,004	1,199	2,000	1,374	900	(474)	-34.50%	(1,100)	-55.00%
5030 RENTALS & SERVICE AGRMTS	27,942	38,655	56,100	52,000	56,670	52,000	(4,670)	-8.24%	0	0.00%
5041 IT HARDWARE	0	5,224	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	28,126	24,402	28,317	26,000	30,320	28,000	(2,320)	-7.65%	2,000	7.69%
5115 MAINT-OFFICE EQUIP	200	525	115	1,500	863	280	(583)	-67.54%	(1,220)	-81.33%
5170 MAINTENANCE - RADIOS	7,742	12,561	13,293	12,000	9,920	11,199	1,279	12.90%	(801)	-6.68%
5175 JANITORIAL SERVICES	10,239	10,620	9,600	11,000	11,351	10,153	(1,198)	-10.66%	(847)	-7.70%
5180 MAINT-BLDGS & GROUNDS	2,201	2,324	1,954	3,500	8,115	3,000	(5,115)	-63.03%	(500)	-14.29%
5210 CIVIL SERVICE	0	0	14,673	10,000	5,343	10,000	4,657	87.17%	0	0.00%
5300 TRAINING & CONFERENCE	14,070	5,481	8,520	12,000	9,719	9,357	(362)	-3.72%	(2,643)	-22.03%
5310 UNIFORMS & LAUNDRY	17,773	36,346	19,948	18,734	24,526	18,734	(5,792)	-23.62%	0	0.00%
5311 HANDGUN TRAINING EXPENSE	1,496	8,771	1,016	6,000	7,859	6,000	(1,859)	-23.65%	0	0.00%
5320 INSURANCE-AUTO	15,683	19,187	19,029	20,000	24,361	25,000	639	2.62%	5,000	25.00%
5325 INSURANCE-LAW ENFORCEMENT	16,085	15,970	13,149	16,000	17,381	15,068	(2,313)	-13.31%	(932)	-5.83%
5400 TELEPHONE	15,944	15,862	14,482	24,000	20,977	20,000	(977)	-4.66%	(4,000)	-16.67%
5410 UTILITIES	2,359	3,234	2,324	2,400	2,063	2,400	337	16.35%	0	0.00%
5465 MISC EXPENDITURES	3,024	2,104	4,412	3,000	3,283	3,180	(103)	-3.14%	180	6.00%
TOTAL SERVICES	163,446	202,269	208,132	220,134	234,125	215,271	(18,854)	-8.05%	(4,863)	-2.21%
6010 AUTOS & TRUCKS	108,136	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	106,192	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	108,136	106,192	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	2,901,404	2,956,793	2,970,786	3,342,247	3,297,731	3,383,310	84,984	2.58%	41,064	1.23%

**ANIMAL CONTROL****Mission Statement**

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

**Accomplishments on budget year 2012-13 objectives**

- Develop and pass a leash ordinance for all animals, including felines
- Implement a city ordinance whereby repeat offenders of impounded animals must complete sterilization of their animals or submit a sterilization deposit before release.
- Present animal control fee increase to council
- Demonstrate need for new animal control fleet truck

**Goals for budget year 2013-14 include:**

- Present to council the need for a second, full-time animal control officer
- Proactively meet with homeowners associations and local apartments to provide education and awareness about animal control issues and ordinances
- Obtain a new fleet vehicle for Animal Control Services
- Research and implement adjusted fee schedule for animal control services

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 01 - GENERAL FUND

210 - ANIMAL CONTROL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
				2013	2013	2014	2013 FORECAST		2013 BUDGET	
	2010	2011	2012	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	57,793	59,981	56,303	62,719	55,878	64,854	8,976	16.06%	2,135	3.40%
3011 EDUCATION INCENTIVE	1,290	1,290	1,128	1,290	1,094	1,290	196	17.94%	0	0.00%
3012 OVERTIME	0	126	796	4,800	2,190	4,800	2,610	119.19%	0	0.00%
3100 FICA TAXES	4,334	4,507	4,282	5,264	4,506	5,427	921	20.44%	163	3.10%
3110 RETIREMENT	12,174	12,864	11,718	13,424	11,701	11,106	(594)	-5.08%	(2,318)	-17.27%
3120 HOSPITALIZATION	8,290	7,955	7,083	6,167	6,572	7,301	729	11.09%	1,134	18.38%
3130 WORKERS COMPENSATION	837	936	851	1,095	1,034	1,272	238	23.01%	177	16.17%
3150 GIFT/APPRECIATION CERTIFICATES	96	96	96	100	95	100	5	5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	381	144	533	540	92	540	448	485.87%	0	0.00%
<b>TOTAL PERSONNEL</b>	<b>85,196</b>	<b>87,899</b>	<b>82,790</b>	<b>95,399</b>	<b>83,162</b>	<b>96,691</b>	<b>13,529</b>	<b>16.27%</b>	<b>1,292</b>	<b>1.35%</b>
4010 OFFICE SUPPLIES	68	0	66	100	78	44	(34)	-43.76%	(56)	-56.00%
4040 OIL & GAS	3,308	4,059	4,037	6,500	4,968	4,100	(868)	-17.47%	(2,400)	-36.92%
4150 SMALL TOOLS & EQUIPMENT	28	1,353	151	1,500	1,290	600	(690)	-53.49%	(900)	-60.00%
4160 ANIMAL FOOD & SUPPLIES	408	483	682	1,000	762	524	(238)	-31.21%	(476)	-47.60%
4400 MISC SUPPLIES	253	589	456	350	372	432	60	15.99%	82	23.43%
4401 VETERINARY SUPPLIES	220	361	118	1,000	644	232	(412)	-63.98%	(768)	-76.80%
<b>TOTAL SUPPLIES</b>	<b>4,285</b>	<b>6,845</b>	<b>5,510</b>	<b>10,450</b>	<b>8,114</b>	<b>5,932</b>	<b>(2,182)</b>	<b>-26.89%</b>	<b>(4,518)</b>	<b>-43.23%</b>
5110 MAINT-AUTOS/EQUIP	3,201	2,807	4,666	2,500	1,639	4,000	2,361	144.12%	1,500	60.00%
5170 MAINTENANCE - RADIOS	0	0	0	250	250		(250)	-100.00%	(250)	-100.00%
5180 MAINT-BLDGS & GROUNDS	600	732	1,316	600	633	1,400	767	121.05%	800	133.33%
5300 TRAINING & CONFERENCE	82	43	68	200	103	200	97	93.80%	0	0.00%
5310 UNIFORMS & LAUNDRY	198	279	0	500	708	159	(549)	-77.54%	(341)	-68.20%
5320 INSURANCE-AUTO	784	913	1,192	1,200	1,491	1,192	(299)	-20.03%	(8)	-0.67%
5330 INSURANCE-MISC	0	0	0	500	0	0	0	0.00%	(500)	-100.00%
5400 TELEPHONE	1,438	3,091	3,766	1,500	2,098	2,765	667	31.77%	1,265	84.33%
5410 UTILITIES	3,140	3,504	3,420	2,500	2,364	3,354	990	41.89%	854	34.16%
5465 MISC EXPENDITURES	141	262	74	200	176	159	(17)	-9.89%	(41)	-20.50%
<b>TOTAL SERVICES</b>	<b>9,583</b>	<b>11,630</b>	<b>14,501</b>	<b>9,950</b>	<b>9,462</b>	<b>13,229</b>	<b>3,767</b>	<b>39.81%</b>	<b>3,279</b>	<b>32.95%</b>
<b>TOTAL EXPENDITURES</b>	<b>99,065</b>	<b>106,374</b>	<b>102,801</b>	<b>115,799</b>	<b>100,738</b>	<b>115,852</b>	<b>15,114</b>	<b>15.00%</b>	<b>53</b>	<b>0.05%</b>

**PARKS & RECREATION****MISSION STATEMENT**

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

**Accomplishments on budget year 2012-13 objectives:**

- Carothers House Year 3 – Increased Bookings;
- Maintained and Mowed approximately 80 Acres of Parks;
- Added Tables and Chairs to Carothers & Casita;
- Maintained & Recapped 1/4 of Trail System w/ Decomposed Granite – *In Progress*;
- Maintained Public Parks Restrooms & Lock Daily;
- Beautification of City; - *Ongoing*;
- Trash Bash 2013;
- Events of 2013;
- Add Kid Fish Tournament;
- Resurfaced Pool Slide;
- Repainted Pool Slide & Fence Area;
- Upgraded Mohrhausen Park Fountain and Shrubbery;
- Remove Many Dead Trees & Limbs from Parks after Hurricane Ike and Drought;
- Continued Construction Of Natural Playground at Pine Gully Park;
- Sandblast and Paint Pavilion at Meador Park;
- Replace 10 BBQ Pits at Pine Gully Park;
- Refurbished Big Toys at Wildwood & Pine Gully;
- Lucky Trails Marathon 2013.

**Goals for Budget Year 2013-2014 Include:**

- Beautification of City – *Ongoing*;
- Continue removal of Dead Trees from Parks after Hurricane Ike and Drought;
- 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;
- Work Closely with Pool Management Company;
- Trash Bash 2014;
- Events of 2014 – Easter, Fourth of July, Tree lighting, Christmas with Santa, Kid Fish
- Add 2 Gazebos at Pool;
- Complete Construction Of Natural Playground at Pine Gully Park;
- Lucky Trails Marathon 2014;
- Replaster Large Pool;
- Implement Parks & Wildlife grant / 1.3 miles of trails construction;
- Install Automated Door Openers at Restrooms.

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 01 - GENERAL FUND

400 - PARKS & RECREATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS 2013 FORECAST		2014 BUDGET VS 2013 BUDGET	
	2010	2011	2012	2013 BUDGET	2013 FORECAST	2014 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	323,180	216,658	210,923	238,546	239,873	253,668	13,795	5.75%	15,122	6.34%
3011 EDUCATION INCENTIVE	1,200	900	900	900	900	900	0	0.00%	0	0.00%
3012 OVERTIME	9,947	7,216	8,064	6,000	6,914	9,000	2,086	30.16%	3,000	50.00%
3013 SALARIES-SUMMER/SEASONAL	43,569	35,304	38,145	47,174	36,174	52,820	16,646	46.02%	5,647	11.97%
3016 SALARIES-GATEKEEPERS	20,126	17,551	22,483	21,516	18,000	21,644	3,644	20.24%	128	0.59%
3100 FICA TAXES	29,907	20,816	21,064	24,031	23,191	21,819	(1,373)	-5.92%	(2,213)	-9.21%
3110 RETIREMENT	70,800	46,053	42,667	46,062	46,262	39,910	(6,352)	-13.73%	(6,151)	-13.35%
3120 HOSPITALIZATION	47,070	38,467	42,890	41,645	50,589	49,774	(815)	-1.61%	8,129	19.52%
3130 WORKERS COMPENSATION	5,886	5,238	4,072	5,140	4,233	4,723	490	11.57%	(417)	-8.11%
3150 GIFT/APPRECIATION CERTIFICATES	528	384	384	800	380	800	420	110.53%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	2,747	967	3,449	3,151	318	2,160	1,842	578.95%	(991)	-31.44%
TOTAL PERSONNEL	554,961	389,553	395,041	434,964	426,835	457,218	30,383	7.12%	22,254	5.12%
4010 OFFICE SUPPLIES	7,344	869	1,679	1,250	1,308	1,250	(58)	-4.41%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	15,742	16,935	18,918	19,500	17,546	19,000	1,454	8.29%	(500)	-2.56%
4090 POOL SUPPLIES	12,431	10,761	11,186	12,000	9,701	11,450	1,749	18.03%	(550)	-4.58%
4095 NURSERY SUPPLIES	175	231	894	1,500	1,413	1,500	87	6.13%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	7,262	3,491	15,382	3,000	2,775	3,000	225	8.10%	0	0.00%
4400 MISC SUPPLIES	31,193	14,539	13,850	12,000	11,974	12,000	26	0.22%	0	0.00%
TOTAL SUPPLIES	74,137	46,827	61,909	49,250	44,716	48,200	3,484	7.79%	(1,050)	-2.13%
5020 DUES & SUBSCRIPTIONS	1,045	315	380	500	430	500	70	16.39%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	22,898	2,458	4,892	10,000	7,639	5,000	(2,639)	-34.55%	(5,000)	-50.00%
5110 MAINT-AUTOS/EQUIP	19,527	12,899	11,857	13,000	14,461	14,000	(461)	-3.19%	1,000	7.69%
5160 MAINT-POOL & GROUNDS	2,749	15,841	3,693	5,000	6,479	5,000	(1,479)	-22.82%	0	0.00%
5165 MAINT-RECREATION EQUIP	5,582	966	2,452	3,000	4,845	3,000	(1,845)	-38.08%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	30,379	35,640	14,579	47,500	48,291	45,000	(3,291)	-6.81%	(2,500)	-5.26%
5275 ELECTRICAL SERVICES	6,340	711	338	2,000	2,811	2,400	(411)	-14.63%	400	20.00%
5300 TRAINING & CONFERENCE	384	232	150	500	535	500	(35)	-6.52%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,997	3,378	4,353	5,500	4,915	4,350	(565)	-11.50%	(1,150)	-20.91%
5320 INSURANCE-AUTO	4,048	5,437	5,544	5,600	5,014	5,000	(14)	-0.27%	(600)	-10.71%
5400 TELEPHONE	8,968	6,154	5,417	6,000	5,843	6,000	157	2.69%	0	0.00%
5410 UTILITIES	73,046	65,253	48,558	65,000	57,343	60,000	2,657	4.63%	(5,000)	-7.69%
5464 EVENTS	13,365	5,649	5,447	10,000	8,258	10,000	1,742	21.10%	0	0.00%
5465 MISC EXPENDITURES	254	306	385	250	222	250	28	12.66%	0	0.00%
5475 CONTINGENCY-COUNCIL APPROVED	0	0	6,477	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	192,571	155,238	114,522	173,850	167,085	161,000	(6,085)	-3.64%	(12,850)	-7.39%
6010 AUTOS & TRUCKS	0	16,899	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	20,500	20,500	0	(20,500)	-100.00%	(20,500)	-100.00%
6050 BUILDINGS/RENOVATIONS/FACILI	0	0	7,625	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	16,899	7,625	20,500	20,500	0	(20,500)	-100.00%	(20,500)	-100.00%
TOTAL EXPENDITURES	821,668	608,517	579,097	678,564	659,137	666,418	7,281	1.10%	(12,146)	-1.79%

**PUBLIC WORKS****Mission Statement**

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

**Accomplishments on Budget Year 2012-13 Objectives**

- Replaced and repaired approximately 7,587 square feet of sidewalk;
- Repaired 1,560 sq. ft. of street failure throughout the city;
- Upgrade and replaced 133 Street Signs;
- 1566 Hours of R.O.W. mowing;
- City Asphalt Overlay Projects – Better Streets to Neighborhoods;
- Oak Ridge Meadows Phase II – *In Progress*;
- Crack sealed streets throughout the city and used approximately 54 gallons of seal material;
- Completed 953 LF of ditch re-cut;
- Storm Water Management Plan/MS4 implementation Year 5;
- Dead tree removal from within City ROW;
- Cleaned & TV 134 LF of storm sewer throughout the city;
- Maintained MS4 Permit and Sent in Annual Report;
- Continued aggressive mosquito control program - 673 hrs Adulticide;
- Seascape I, phase I Pavement Improvements.

**Goals for Budget Year 2013-14 Include:**

- Additional training for employees;
- Hester Gully Drainage Project;
- Pine Gully Jetty Project;
- Waterfront Project Drainage and Street Raising;
- Seascape I, phase II Paving Improvement Project;
- Storm Water Management Plan/MS4 Implementation Year 5 (Continue);
- Upgrade & replace 150 signs throughout the city;
- Replace 2,500 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;
- Continue aggressive mosquito control program.

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 01 - GENERAL FUND

500-PUBLIC WORKS

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013	2013	2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	390,648	413,950	397,875	440,506	439,241	423,763	(16,478)	-3.52%	(16,743)	-3.80%
3011 EDUCATION INCENTIVE	1,903	2,404	2,404	2,403	2,378	2,207	(171)	-7.20%	(196)	-8.16%
3012 OVERTIME	14,744	4,240	15,923	10,000	8,071	10,000	1,929	23.89%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	0	0	2,040				
3100 FICA TAXES	30,761	31,542	31,042	34,648	33,826	33,508	(319)	-0.94%	(1,140)	-3.29%
3110 RETIREMENT	84,489	88,616	84,341	88,550	89,268	69,530	(19,738)	-22.11%	(19,020)	-21.48%
3120 HOSPITALIZATION	51,025	52,759	42,414	56,964	53,620	72,136	18,516	34.53%	15,172	26.63%
3130 WORKERS COMPENSATION	12,520	10,981	10,667	13,407	12,723	13,394	671	5.28%	(13)	-0.09%
3150 GIFT/APPRECIATION CERTIFICATES	384	384	384	450	428	450	23	5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	1,682	576	2,088	2,430	171	2,430	2,259	1320.14%	0	0.00%
TOTAL PERSONNEL	588,157	605,452	587,136	649,358	639,727	629,458	(12,309)	-1.92%	(21,940)	-3.38%
4040 GAS & OIL/CITY SUPPLY	16,408	17,503	20,133	27,000	23,984	20,500	(3,484)	-14.53%	(6,500)	-24.07%
4100 MOSQUITO CONTROL	24,553	412	14,942	20,000	16,596	20,000	3,404	20.51%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,512	996	3,728	2,000	2,763	2,000	(763)	-27.62%	0	0.00%
4400 MISC SUPPLIES	1,945	2,484	2,857	3,000	3,037	2,400	(637)	-20.96%	(600)	-20.00%
TOTAL SUPPLIES	44,418	21,396	41,661	52,000	46,380	44,900	(1,480)	-3.19%	(7,100)	-13.65%
5020 DUES & SUBSCRIPTIONS	0	0	0	50	50	100	50	100.00%	50	100.00%
5030 RENTALS & SERVICE AGRMTS	709	1,070	1,331	1,200	1,218	1,000	(218)	-17.92%	(200)	-16.67%
5110 MAINT-AUTOS/EQUIP	12,717	15,243	14,671	13,500	14,132	13,500	(632)	-4.47%	0	0.00%
5140 MAINT-STREETS	8,669	14,455	9,960	13,000	14,871	11,000	(3,871)	-26.03%	(2,000)	-15.38%
5145 MAINT-DRAINAGE	4,628	4,138	3,506	6,100	3,982	4,000	18	0.46%	(2,100)	-34.43%
5150 MAINT-STREET SIGNS	3,210	4,572	7,107	4,000	4,968	4,000	(968)	-19.48%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	1,476	1,262	1,178	2,400	1,835	2,400	565	30.77%	0	0.00%
5215 PROF FEES-ENGINEERING	646	0	29,977		23,625	0	(23,625)	-100.00%	0	0.00%
5246 STORM WTR MGT	5,305	5,305	6,635	7,000	7,300	7,000	(300)	-4.11%	0	0.00%
5300 TRAINING & CONFERENCE	278	478	171	500	470	500	30	6.36%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,324	2,562	2,387	2,750	3,183	2,750	(433)	-13.60%	0	0.00%
5320 INSURANCE-AUTO	5,726	7,933	6,803	8,000	3,150	6,800	3,650	115.88%	(1,200)	-15.00%
5400 TELEPHONE	993	779	1,268	1,750	1,324	1,270	(54)	-4.09%	(480)	-27.43%
5410 UTILITIES	4,859	4,142	4,027	5,700	4,816	4,340	(476)	-9.88%	(1,360)	-23.86%
5411 UTILITIES - STREET LIGHTS	170,438	179,961	177,669	180,000	167,435	180,000	12,565	7.50%	0	0.00%
5465 MISC EXPENDITURES	101	344	52	250	221	160	(61)	-27.62%	(90)	-36.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	222,079	242,243	266,742	246,200	252,580	238,820	(13,760)	-5.45%	(7,380)	-3.00%
6020 EQUIPMENT	0	0	0	15,000	12,008	0	(12,008)	-100.00%	(15,000)	-100.00%
6065 VARIOUS STREET PROJECTS	41,768	106,558	214,585	213,750	213,750	220,500	6,750	3.16%	6,750	3.16%
TOTAL CAPITAL OUTLAY	41,768	106,558	214,585	228,750	225,758	220,500	(5,258)	-2.33%	(8,250)	-3.61%
TOTAL EXPENDITURES	896,422	975,649	1,110,125	1,176,308	1,164,445	1,133,678	(30,767)	-2.64%	(42,630)	-3.62%

## 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 during the budget year 2012-13 objectives:

- Continue to update the Zoning Code: *Staff facilitated a number of changes to the zoning code, including the development of regulations related to the city's sign ordinance, and land use matrix. Additionally, several rezonings took place to conform the zoning map to the Master Plan.*
- Facilitate quality development in coordination with the City Manager and Economic Development Director: *Staff has continued to work closely with the City Manager and Economic Development Director to facilitate development and focus on the recruitment of desirable business and industry for Seabrook. Changes to the zoning regulations have been made to facilitate the development process.*
- Continue with the effective abatement of nuisances through the Code Enforcement Program: *The department has had a very active year. Code Enforcement has had delivered over 375 Notices of Violation, receiving compliance in 150 of those cases. The Code Enforcement program continues to average approximately two hundred codes violations on its log at any given time.*
- Continue to update the nuisance related codes: *The review of the new 2009 International Property Maintenance Code has been completed. The code was considered and approved by City Council on the 22<sup>nd</sup> day of March, 2011. The codes are reviewed and are being updated as deemed necessary.*

### Goals for budget year 2013-14 include:

- Continue to update the zoning code;
- Create a brochure to better inform citizens and contractors about permit requirements along with inspection procedures;
- Implement procedures for converting building files to digital format;
- Review and update all nuisance related codes;
- Create procedures for Code Enforcement to proceed with substandard structure enforcement;
- Obtain additional certifications for inspection staff;
- Utilize the new Community Rating System manual to maintain a 7 rating for Seabrook;
- Review and update the City's Subdivision Regulations;
- Facilitate quality development in coordination with the City Manager and Economic Development Director; and
  - Continue with the effective abatement of nuisances through the Code Enforcement program.

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 01 - GENERAL FUND

600 - COMMUNITY DEVELOPMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013	2013	2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	289,793	307,665	262,005	254,265	255,578	267,584	12,006	4.70%	13,319	5.24%
3011 EDUCATION INCENTIVE	5,190	5,412	5,701	5,701	5,701	5,701	0	0.00%	0	0.00%
3012 OVERTIME	1,266	786	1,610	1,500	661	1,500	839	127.00%	0	0.00%
3015 CONTRACT LABOR	24,478	14,648	14,630	15,500	15,120	15,500	380	2.51%	0	0.00%
3100 FICA TAXES	21,598	22,776	19,696	20,002	19,211	21,021	1,810	9.42%	1,019	5.09%
3110 RETIREMENT	61,160	65,728	54,378	51,306	51,744	43,654	(8,090)	-15.63%	(7,652)	-14.91%
3120 HOSPITALIZATION	48,593	47,385	39,103	38,538	41,500	46,679	5,179	12.48%	8,141	21.12%
3130 WORKERS COMPENSATION	1,000	896	720	918	903	1,052	149	16.45%	134	14.54%
3150 GIFT/APPRECIATION CERTIFICATES	288	240	288	250	238	250	13	5.26%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	1,078	410	1,305	1,350	45	1,350	1,305	2900.00%	0	0.00%
TOTAL PERSONNEL	454,444	465,947	399,436	389,329	390,699	404,290	13,591	3.48%	14,961	3.84%
4010 OFFICE SUPPLIES	899	975	816	1,300	1,850	2,500	650	35.11%	1,200	92.31%
4011 POSTAGE	919	466	3,584	5,300	3,111	4,900	1,789	57.50%	(400)	-7.55%
4040 GAS & OIL/CITY SUPPLY	2,051	2,844	3,035	3,500	2,907	3,200	293	10.09%	(300)	-8.57%
4150 SMALL TOOLS & EQUIPMENT	1,074	400	822	500	439	425	(14)	-3.17%	(75)	-15.00%
TOTAL SUPPLIES	4,943	4,685	8,257	10,600	8,307	11,025	2,718	32.72%	425	4.01%
5020 DUES & SUBSCRIPTIONS	1,450	2,050	1,894	1,500	1,498	1,305	(193)	-12.89%	(195)	-13.00%
5025 BANK FEES	853	1,112	602	1,000	1,263	800	(463)	-36.66%	(200)	-20.00%
5030 RENTALS & SERVICE AGRMTS	5,463	5,649	5,748	4,500	4,066	4,900	834	20.50%	400	8.89%
5110 MAINT-AUTOS/EQUIP	344	1,172	660	1,500	2,951	1,300	(1,651)	-66.95%	(200)	-13.33%
5240 CONTRACT SERV-MOW/DEMO	27,937	13,608	3,406	15,000	6,483	5,500	(983)	-15.16%	(9,500)	-63.33%
5300 TRAINING & CONFERENCE	4,736	6,071	3,359	12,500	8,308	6,000	(2,308)	-27.78%	(6,500)	-52.00%
5310 UNIFORMS & LAUNDRY	0	212	400	400	400	400	0	0.00%	0	0.00%
5320 INSURANCE-AUTO	878	983	1,774	1,100	1,090	1,200	110	10.12%	100	9.09%
5400 TELEPHONE	3,140	3,210	2,376	3,000	1,951	1,500	(451)	-23.10%	(1,500)	-50.00%
5465 MISC EXPENDITURES	1,539	1,765	1,202	1,000	479	700	221	46.25%	(300)	-30.00%
TOTAL SERVICES	53,230	36,431	21,420	41,500	28,489	23,605	(4,884)	-17.14%	(17,895)	-43.12%
6010 AUTOS & TRUCKS	0	0	0	16,000	18,702	0	(18,702)	-100.00%	(16,000)	-100.00%
TOTAL CAPITAL OUTLAY	0	0	0	16,000	18,702	0	(18,702)	-100.00%	(16,000)	-100.00%
TOTAL EXPENDITURES	512,617	507,064	429,113	457,429	446,196	438,920	(7,276)	-1.63%	(18,509)	-4.05%

**MUNICIPAL COURT****MISSION STATEMENT**

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

**Accomplishments on budget year 2012-13 objectives**

- Began complete review and revision to all Court policies, processes, procedures, and documents, including but not limited to warrants, appeals, and collection actions.
- Identified, corrected and refunded duplicate collection agency fees from collection firm to the defendant.
- Hired bilingual clerk to assist with phone calls and the court window.
- Began corrective actions in Incode to ensure accuracy of case information.
- Implemented formal employee performance review process for all staff.
- Reassigned specific duties to each Court clerk.
- Implemented the Incode imaging software to be paperless.
- Added security to the court office.
- Improved liaison with other city departments and agencies.
- Revised the retention procedure.
- Implemented electronic filing procedures for the Court.
- Provided excellent customer service in the courtroom and office.
- Continued education to maintain certifications.

**Goals for budget year 2013-14 include:**

- Continue review and revision to all court policies, processes, procedures and documents
- Revise and develop effective collection processes.
- An efficient paperless environment.
- Continue to provide excellent customer service in the courtroom and office.
- Deputy Court Clerks to obtain level 1 certification.
- Court Administrator and Assistant to continue education, maintain Level II certification, and begin process for level III certification.
- Finish Updating the fines for all offenses with the Judge.
- Attend the Tyler Connect Conference for continued training on the Incode court software.

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 01 - GENERAL FUND

700 - MUNICIPAL COURT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013	2013	2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	107,109	149,618	165,774	183,366	185,902	178,310	(7,592)	-4.08%	(5,055)	-2.76%
3011 EDUCATION INCENTIVE	1,552	1,182	1,500	2,399	2,169	2,999	830	38.29%	600	25.03%
3012 OVERTIME	12,775	12,938	2,189	3,000	4,981	3,000	(1,981)	-39.77%	0	0.00%
3015 CONTRACT LABOR	390	455	650	2,000	217	2,000	1,783	820.69%	0	0.00%
3100 FICA TAXES	10,952	12,291	16,477	25,181	25,771	24,840	(931)	-3.61%	(341)	-1.35%
3110 RETIREMENT	22,239	33,237	28,605	37,127	35,626	29,307	(6,320)	-17.74%	(7,820)	-21.06%
3120 HOSPITALIZATION	16,084	18,447	26,171	30,819	32,272	36,394	4,122	12.77%	5,575	18.09%
3130 WORKERS COMPENSATION	217	206	252	345	337	370	33	9.94%	25	7.40%
3150 GIFT/APPRECIATION CERTIFICATES	240	240	240	250	143	250	108	75.44%	0	0.00%
3310 JUDGES & PROSECUTOR FEES	49,700	72,398	137,761	140,400	128,218	130,400	2,182	1.70%	(10,000)	-7.12%
3350 UNEMPLOYMENT BENEFITS	923	412	2,095	1,215	60	1,215	1,155	1936.88%	0	0.00%
3900 MERIT AWARDS	0	0	0	0	0	0				
TOTAL PERSONNEL	202,579	278,518	381,712	426,101	415,696	409,086	(6,609)	-1.59%	(17,015)	-3.99%
4010 OFFICE SUPPLIES	1,068	6,818	1,621	1,500	1,451	2,000	549	37.84%	500	33.33%
4011 POSTAGE	0	0	32	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,135	1,370	4,547	2,000	1,293	1,000	(293)	-22.63%	(1,000)	-50.00%
TOTAL SUPPLIES	2,203	8,188	6,200	3,500	2,743	3,000	257	9.35%	(500)	-14.29%
5020 DUES & SUBSCRIPTIONS	673	569	745	700	529	662	133	25.21%	(38)	-5.43%
5025 BANK FEES	7,016	13,867	9,351	10,000	8,180	10,000	1,820	22.25%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	3,308	9,386	8,307	8,200	7,779	8,400	621	7.98%	200	2.44%
5115 MAINT-OFFICE EQUIP	491	0	0	0	0	0	0	0.00%	0	0.00%
5200 PROF FEES - ACCOUNTING	0	8,720	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	3,348	5,337	3,204	4,500	2,649	4,500	1,851	69.86%	0	0.00%
5400 TELEPHONE	1,162	978	622	525	533	900	367	68.89%	375	71.43%
5431 WARRANT INFORMATION SERV	3,204	3,544	3,386	5,500	3,289	3,378	89	2.70%	(2,122)	-38.59%
5465 MISC EXPENDITURES	124	52	23	500	178	66	(112)	-62.90%	(434)	-86.80%
TOTAL SERVICES	38,926	65,358	25,637	29,925	23,137	27,906	4,769	20.61%	(2,019)	-6.75%
TOTAL EXPENDITURES	243,708	352,063	413,550	459,526	441,576	439,992	(1,584)	-0.36%	(19,534)	-4.25%

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 01 - GENERAL FUND

107- NON-DEPARTMENTAL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013		2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST		BUDGET	BUDGET	BUDGET	BUDGET
3145 DRUG TESTING	2,654	4,656	5,630	4,881	4,230	4,881	651	15.40%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	2,144	2,040	2,225	2,150	2,225	2,150	(75)	-3.37%	0	0.00%
3350 UNEMPLOYEMENT BENEFITS	0	0	0	0	0	0	0	0.00%	0	0.00%
3900 MERIT AWARDS	4,816	3,439	7,650	7,000	7,053	7,000	(53)	-0.75%	0	0.00%
TOTAL PERSONNEL	9,614	10,135	15,505	14,031	13,508	14,031	523	3.88%	0	0.00%
4010 OFFICE SUPPLIES	25,490	26,681	21,414	28,000	23,068	29,300	6,232	27.01%	1,300	4.64%
4011 POSTAGE	10,481	13,208	6,993	10,000	6,015	7,300	1,285	21.36%	(2,700)	-27.00%
4050 BULK PETROLEUM PURCHASES	0	0	0	0	3,818	0	(3,818)	-100.00%	0	0.00%
4150 SMALL EQUIPMENT	1,940	22,465	29,069	0	4,300	5,000	700	16.28%	5,000	0.00%
TOTAL SUPPLIES	37,911	62,353	57,476	38,000	37,201	41,600	4,399	11.82%	3,600	9.47%
6010 ADVERTISING	9,480	15,764	9,220	11,000	9,808	18,000	8,192	83.52%	7,000	63.64%
6020 DUES & SUBSCRIPTIONS	9,736	8,505	9,830	10,000	9,479	10,159	680	7.18%	159	1.59%
6025 BANK FEES	12,892	16,258	13,761	14,000	14,997	14,000	(997)	-6.65%	0	0.00%
6030 RENTALS & SERVICE AGRMTS	59,738	64,763	83,143	75,000	66,421	57,388	(9,033)	-13.60%	(17,612)	-23.48%
6042 IT SOFTWARE	1,467	0	0	0	0	0	0	0.00%	0	0.00%
6110 MAINT-AUTOS/EQUIP	234	0	0	0	0	0	0	0.00%	0	0.00%
6115 MAINT-OFFICE EQUIP	530	400	0	0	65	0	(65)	-100.00%	0	0.00%
6175 JANITORIAL SERVICES	13,689	11,714	12,099	12,000	11,876	12,500	624	5.25%	500	4.17%
6180 MAINT-BLDGS & GROUNDS	48,337	38,929	39,362	45,000	33,988	46,450	12,462	36.67%	1,450	3.22%
6190 CODIFICATION	4,493	7,003	7,153	7,500	6,739	5,500	(1,239)	-18.38%	(2,000)	-26.67%
6205 PROF FEES - APPRAISAL	7,500	0	0	0	0	0	0	0.00%	0	0.00%
6212 PROF FEES - ARCHITECTURAL	0	0	4,448	0	0	0	0	0.00%	0	0.00%
6215 PROF FEES - ENGINEERING	110,646	42,453	49,807	75,000	64,671	65,000	329	0.51%	(10,000)	-13.33%
6220 PROF FEES - LEGAL	188,169	192,627	104,024	155,000	103,078	105,000	1,922	1.87%	(50,000)	-32.26%
6222 PROF FEES - TAX COLLECTION	8,380	8,393	8,249	9,400	8,303	8,400	97	1.17%	(1,000)	-10.64%
6225 CONSULTANT/FIRE	6,500	0	0	0	0	0	0	0.00%	0	0.00%
6227 PROF FEES - CONSULTING	534	0	22	0	0	0	0	0.00%	0	0.00%
6230 CONTRACT-AMBULANCE SERV	179,844	175,154	211,882	214,147	214,147	214,147	(0)	0.00%	0	0.00%
6235 CONTRACT-FIRE DEPT	719,636	685,366	706,896	830,671	830,672	830,672	0	0.00%	1	0.00%
6295 SAFETY COMMITTEE	5,622	4,976	4,021	6,000	5,450	4,800	(650)	-11.92%	(1,200)	-20.00%
6300 TRAINING & CONFERENCE	142	0	40	0	0	0	0	0.00%	0	0.00%
6330 INSURANCE-MISC	119,157	130,389	125,247	140,000	118,076	124,000	5,924	5.02%	(16,000)	-11.43%
6400 TELEPHONE	16,037	7,864	8,801	9,000	8,535	8,500	(35)	-0.42%	(500)	-5.56%
6410 UTILITIES	78,454	64,468	55,992	80,000	62,814	60,000	(2,814)	-4.48%	(20,000)	-25.00%
6445 CENTRAL APPRAISAL FEE	41,858	44,526	44,657	45,000	45,577	46,000	423	0.93%	1,000	2.22%
6465 MISC EXPENDITURES	5,308	3,404	8,705	7,500	5,875	5,800	(75)	-1.28%	(1,700)	-22.67%
6466 FIRE STATION EXPENSE	6,843	8,124	0	0	671	0	(671)	-100.00%	0	0.00%
TOTAL SERVICES	1,655,227	1,531,080	1,507,362	1,746,218	1,621,242	1,636,316	15,074	0.93%	(109,902)	0.00%
6020 EQUIPMENT	205,298	0	0	0	0	0	0	0.00%	0	0.00%
6050 FACILITIES	437,003	186,525	1,544	0	0	0	0	0.00%	0	0.00%
6051 ENERGY EFFICIENT LIGHTING	0	53,914	0	0	0	0	0	0.00%	0	0.00%
6300 TRANSFER OUT OF GF	0	0	300,000	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	642,301	240,439	301,544	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	2,345,054	1,844,008	1,881,887	1,798,249	1,671,951	1,691,947	19,996	1.20%	(106,302)	-5.91%

**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 slightly from the 2012/13 budget by approximately .83%. This is a .87% increase from the actual 2011/12 revenues. Enterprise Fund expenses are expected to increase approximately 1.1% due to increased personnel costs.

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

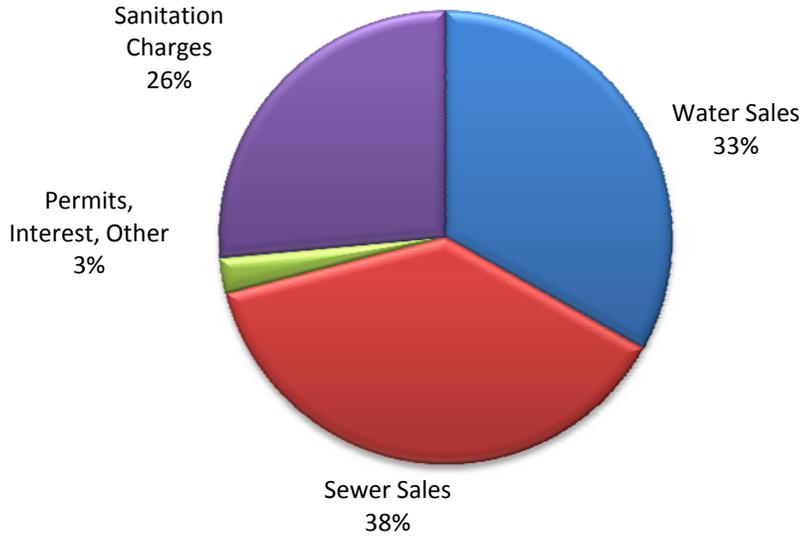
**BUDGET REVENUES**

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

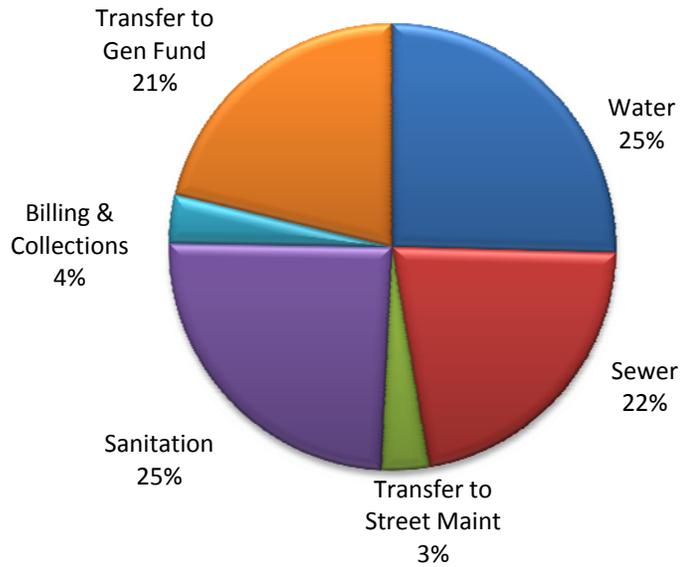
**BUDGET EXPENSES**

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

### 2013/14 Budgeted Revenues



### 2013/14 Budget Expenses



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

ENTERPRISE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<b>BASE REVENUES</b>										
WATER SALES	2,021,218	2,453,809	2,150,042	2,087,000	2,168,981	2,114,000	2,156,280	2,181,025	2,206,055	2,231,372
SEWER SERVICE CHARGE	2,329,935	2,586,595	2,396,671	2,421,000	2,437,092	2,418,000	2,659,800	2,684,933	2,710,304	2,735,915
SANITATION SERVICE CHARGE	1,546,545	1,625,900	1,633,410	1,662,750	1,693,450	1,688,500	1,727,246	1,766,882	1,807,427	1,848,902
PERMITS & FEES	18,290	16,390	18,656	18,000	17,810	17,000	16,700	16,406	16,117	15,832
INTEREST INCOME	4,963	4,195	3,953	3,438	3,528	3,426	3,161	2,916	2,690	2,482
INTERGOV-DISASTER-FEMA	(90,658)	0	0	0	0	0	0	0	0	0
OTHER REVENUE	257,711	146,494	133,537	136,900	138,301	140,500	124,525	110,366	97,817	86,694
<b>TOTAL REVENUES</b>	<b>6,089,004</b>	<b>6,833,383</b>	<b>6,326,268</b>	<b>6,329,098</b>	<b>6,459,162</b>	<b>6,381,426</b>	<b>6,687,712</b>	<b>6,762,528</b>	<b>6,840,409</b>	<b>6,921,197</b>
<b>BASE EXPENSES</b>										
PERSONNEL SERVICES	1,013,548	1,059,136	935,614	1,069,556	1,069,486	1,129,513	1,161,822	1,195,054	1,229,238	1,264,399
MATERIALS & SUPPLIES	52,705	49,019	61,951	78,325	65,245	65,100	68,927	72,980	77,270	81,813
SERVICES	2,566,819	2,669,401	2,590,269	2,758,995	2,783,322	2,819,930	2,889,448	2,960,679	3,033,666	3,108,453
CAPITAL OUTLAY DEBT PMTS	554,801	602,628	625,848	435,964	441,436	493,361	435,964	435,106	435,824	435,533
INFRASTRUCTURE MAINTENANCE	142,809	132,356	95,727	287,500	287,952	287,500	300,000	300,000	300,000	300,000
HURRICANE IKE	(1,041)	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>4,329,640</b>	<b>4,512,540</b>	<b>4,309,409</b>	<b>4,630,340</b>	<b>4,647,440</b>	<b>4,795,404</b>	<b>4,856,161</b>	<b>4,964,819</b>	<b>5,075,998</b>	<b>5,190,198</b>
<b>NET REVENUES</b>	<b>1,758,363</b>	<b>2,320,843</b>	<b>2,016,859</b>	<b>1,698,748</b>	<b>1,811,722</b>	<b>1,586,022</b>	<b>1,831,551</b>	<b>1,797,709</b>	<b>1,764,411</b>	<b>1,730,999</b>
<b>FUND BALANCE</b>										
BEG WORKING CAPITAL	2,643,797	2,960,139	3,711,109	3,599,422	3,599,422	3,742,471	3,756,749	3,896,356	3,859,915	3,619,922
NET REVENUES	1,758,363	2,320,843	2,016,859	1,698,748	1,811,722	1,586,022	1,831,551	1,797,709	1,764,411	1,730,999
PROJ RESERVE TRF	0	0	0	0	0	0	0	0	0	0
GENERAL FUND TRF	(1,325,553)	(1,361,492)	(1,422,652)	(1,454,923)	(1,454,923)	(1,351,244)	(1,405,293)	(1,461,505)	(1,519,965)	(1,580,764)
GEN FUND TRF-FRANCHISE FEES	(121,828)	(158,381)	(205,895)	(213,750)	(213,750)	(220,500)	(286,650)	(372,645)	(484,439)	(629,770)
TRANSFER TO IT FUND	0	(50,000)	0	0	0	0	0	0	0	0
TRANSFER TO BUDGET STABIL	0	0	(500,000)	0	0	0	0	0	0	0
CAFR - ADJ TO WORKING CAP	5,360	0	0	0	0	0	0	0	0	0
<b>ENDING WORKING CAPITAL</b>	<b>2,960,139</b>	<b>3,711,109</b>	<b>3,599,422</b>	<b>3,629,496</b>	<b>3,742,471</b>	<b>3,756,749</b>	<b>3,896,356</b>	<b>3,859,915</b>	<b>3,619,922</b>	<b>3,140,387</b>
Difference	316,342	750,970	(111,688)	30,075	143,049	14,278	139,608	(36,441)	(239,993)	(479,535)
15% TOTAL EXPENSES	649,446	676,881	646,411	694,551	697,116	719,311	728,424	744,723	761,400	778,530
% 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	2,310,693	3,034,228	2,953,010	2,934,945	3,045,355	3,037,438	3,167,932	3,115,192	2,858,522	2,361,857
% OF EXPENDITURES	53.37%	67.24%	68.52%	63.39%	65.53%	63.34%	65.24%	62.75%	56.31%	45.51%

CITY OF SEABROOK  
2013-2014 BUDGET: ENTERPRISE FUND

REVENUES

BY DEPARTMENT	FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013	2013	2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
<b>902-WATER</b>										
8510 WATER SERVICE	1,873,734	2,266,529	1,994,297	1,940,000	2,020,468	1,975,000	(45,468)	-2.25%	35,000	1.80%
8512 EL LAGO WATER DISTRICT	98,136	134,565	101,842	105,000	104,639	105,000	361	0.34%	0	0.00%
8540 WATER TAP FEES	21,200	24,300	31,739	20,000	22,801	14,000	(8,801)	-38.60%	(6,000)	-30.00%
8550 PENALTIES, UTILITIES	28,147	28,415	22,164	22,000	21,074	20,000	(1,074)	-5.10%	(2,000)	-9.09%
8640 LICENSE AND PERMITS	18,290	16,390	18,656	18,000	17,810	17,000	(810)	-4.55%	(1,000)	-5.56%
9510 INTEREST EARNINGS	2,481	2,097	1,977	1,719	1,764	1,523	(242)	-13.69%	(196)	-11.42%
9520 OTHER REVENUES	25,102	30,143	25,318	22,000	22,191	22,000	(191)	-0.86%	0	0.00%
<b>TOTAL WATER REVENUES</b>	<b>2,067,091</b>	<b>2,502,439</b>	<b>2,195,992</b>	<b>2,128,719</b>	<b>2,210,747</b>	<b>2,154,523</b>	<b>(56,224)</b>	<b>-2.54%</b>	<b>25,804</b>	<b>1.21%</b>
<b>912-SEWER</b>										
8520 SEWER SERVICE	2,263,427	2,524,676	2,347,623	2,380,000	2,404,353	2,380,000	(24,353)	-1.01%	0	0.00%
8521 SEWER SERVICE, PASADENA	32,804	29,815	12,975	15,000	9,972	12,000	2,028	20.34%	(3,000)	-20.00%
8550 PENALTIES, UTILITIES	33,704	32,104	26,073	26,000	22,767	26,000	3,233	14.20%	0	0.00%
9510 INTEREST EARNINGS	2,044	1,716	1,615	1,375	1,438	1,523	84	5.85%	148	10.74%
9520 OTHER REVENUES	125,000	0	0	0	0	0	0	0.00%	0	0.00%
<b>TOTAL SEWER REVENUES</b>	<b>2,456,979</b>	<b>2,588,312</b>	<b>2,388,287</b>	<b>2,422,375</b>	<b>2,438,530</b>	<b>2,419,523</b>	<b>84</b>	<b>0.00%</b>	<b>(2,852)</b>	<b>-0.12%</b>
<b>922-SANITATION</b>										
7210 FRANCHISE FEES	197,942	216,751	201,578	213,750	221,227	220,500	(727)	-0.33%	6,750	3.16%
8515 COMMERCIAL REFUSE SERVICE	617,957	643,044	647,886	665,000	669,937	670,000	63	0.01%	5,000	0.75%
8530 RESIDENTIAL REFUSE SERVICE	719,861	756,415	775,343	775,000	793,758	790,000	(3,758)	-0.47%	15,000	1.94%
8550 PENALTIES, UTILITIES	10,785	9,691	8,603	9,000	8,527	8,000	(527)	-6.18%	(1,000)	-11.11%
8635 SALE OF COMMODITIES	900	0	0	0	0	0	0	0.00%	0	0.00%
9510 INTEREST EARNINGS	438	381	361	344	325	381	55	16.98%	37	10.66%
9525 SALE OF PLASTIC BAGS	1,140	750	710	900	895	900	5	0.61%	0	0.00%
9535 SANITATION BILLING FEES	105,569	115,600	107,508	114,000	115,215	117,600	2,385	2.07%	3,600	3.16%
<b>TOTAL SANITATION REVENUES</b>	<b>1,654,592</b>	<b>1,742,632</b>	<b>1,741,989</b>	<b>1,777,994</b>	<b>1,809,885</b>	<b>1,807,381</b>	<b>(2,504)</b>	<b>-0.14%</b>	<b>29,387</b>	<b>1.65%</b>
<b>910-JKE</b>										
8251 INTERGOV-DISASTER-FEMA	(90,658)	0	0	0	0	0	0	0.00%	0	0.00%
<b>TOTAL ENTERPRISE FUND REVENUES</b>	<b>6,088,003</b>	<b>6,833,383</b>	<b>6,326,268</b>	<b>6,329,088</b>	<b>6,459,162</b>	<b>6,381,426</b>	<b>(58,644)</b>	<b>-0.91%</b>	<b>52,338</b>	<b>0.83%</b>

**WATER DEPARTMENT****Mission Statement**

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

**Accomplishments on Budget Year 2012-13 Objectives**

- Completed TWDB Water Audit
- Completed major repairs to well # 2
- Certified all city-owned backflow preventers;
- Maintained Superior water certificate;
- Replaced 154 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 36 fire hydrants;
- Flow tested and calibrated all commercial water meters;
- Completed tank inspections – both elevated and ground storage;
- Completed inspections of bridge line crossings;
- Completed flow test on all hydrants;
- Completed Consumer Confidence Report - 2012 (CCR);
- Oak Ridge Meadows Section II continuing;
- Complete tri-annual lead and copper testing;
- Implement water well generator grant project;
- Seascope I, phase II Water Line Replacement

**Goals for Budget Year 2013-14 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 – 2013(CCR);
- Inspection of elevated and ground storage tanks;
- Start developing a backflow prevention program;
- Additional training for employees;
- SCADA Upkeep / Upgrade;
- Seascope I, phase III Water Line Replacement;
- Perform water rate study;
- Waterfront water line project;
- Negotiate New Water Contract with City of Pasadena.
- Negotiate New Water Contract with City of Pasadena

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 20 - ENTERPRISE FUND

902-WATER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
				2013	2013	2014	2013 FORECAST		2013 BUDGET	
	2010	2011	2012	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	310,552	326,149	311,096	327,660	327,989	359,826	31,837	9.71%	32,166	9.82%
3011 EDUCATION INCENTIVE	6,724	5,593	5,728	5,199	5,664	5,679	15	0.26%	479	9.21%
3012 OVERTIME	13,878	12,961	10,548	17,000	14,906	17,000	2,094	14.05%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	0	0	1,980	1,980	0.00%	1,980	0.00%
3100 FICA TAXES	25,848	25,384	20,130	26,764	26,530	29,413	2,883	10.87%	2,649	9.90%
3110 RETIREMENT	77,448	72,711	55,673	68,711	69,278	60,774	(8,504)	-12.28%	(7,937)	-11.55%
3120 HOSPITALIZATION	48,681	46,924	48,543	54,353	57,722	63,323	5,601	9.70%	8,969	16.50%
3125 ACCRUED VACATION EXPENSE	17,369	1,006	(48,520)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	6,760	5,944	5,221	7,659	6,536	8,900	2,364	36.17%	1,241	16.21%
3150 GIFT/APPR CERTIFICATES	384	384	384	500	380	500	120	31.58%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	1,288	548	2,088	2,192	69	2,462	2,394	3475.95%	270	12.32%
3810 OT REIMBURSEMENT	0	(550)	0	0	0	0	0	0.00%	0	0.00%
<b>TOTAL PERSONNEL</b>	<b>508,931</b>	<b>497,604</b>	<b>410,891</b>	<b>510,040</b>	<b>509,075</b>	<b>549,857</b>	<b>40,782</b>	<b>8.01%</b>	<b>39,818</b>	<b>7.81%</b>
4040 GAS & OIL/CITY SUPPLY	11,489	13,826	16,202	19,000	14,324	16,500	2,176	15.19%	(2,500)	-13.16%
4150 SMALL TOOLS & EQUIPMENT	3,008	927	2,628	3,000	2,710	2,100	(610)	-22.50%	(900)	-30.00%
4400 MISC SUPPLIES	2,551	2,151	2,275	3,000	2,510	2,300	(210)	-8.37%	(700)	-23.33%
<b>TOTAL SUPPLIES</b>	<b>17,048</b>	<b>16,904</b>	<b>21,105</b>	<b>25,000</b>	<b>19,543</b>	<b>20,900</b>	<b>1,357</b>	<b>6.94%</b>	<b>(4,100)</b>	<b>-16.40%</b>
5020 DUES & SUBSCRIPTIONS	1,100	865	865	1,000	(35)	940	975	-2785.71%	(60)	-6.00%
5030 RENTALS & SERVICE AGRMTS	17,093	4,736	7,277	18,500	22,811	9,700	(13,111)	-57.48%	(8,800)	-47.57%
5110 MAINT-AUTOS/EQUIP	7,790	8,638	4,000	9,000	7,839	8,000	161	2.06%	(1,000)	-11.11%
5130 MAINT-WATER SYSTEM MINOR	41,039	45,933	45,045	45,000	40,171	44,000	3,829	9.53%	(1,000)	-2.22%
5180 MAINT-BLDGS & GROUNDS	1,224	541	12,267	2,000	3,871	4,000	129	3.34%	2,000	100.00%
5215 PROF FEES - ENGINEERING	1,654	1,000	36,513	8,000	5,996	8,000	2,004	33.43%	0	0.00%
5216 PROF FEES - METER READING	22,587	23,542	30,583	28,000	33,799	41,000	7,201	21.30%	13,000	46.43%
5227 PROF FEES - CONSULTING	1,670	0	0	4,000	3,578	35,500	31,922	892.11%	31,500	787.50%
5275 ELECTRICAL SERVICES	2,165	972	99	3,000	1,822	1,000	(822)	-45.10%	(2,000)	-66.67%
5280 CHEMICAL SUPPLIES	7,934	8,741	7,855	9,000	9,243	8,100	(1,143)	-12.37%	(900)	-10.00%
5285 LABORATORY FEES	6,636	5,647	7,251	10,000	7,236	8,000	764	10.57%	(2,000)	-20.00%
5290 PERMIT FEES	7,529	12,713	13,733	14,000	13,913	14,000	87	0.63%	0	0.00%
5300 TRAINING & CONFERENCE	3,164	2,855	2,646	4,800	3,915	4,800	885	22.61%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,324	2,562	2,413	3,000	3,438	3,000	(438)	-12.75%	0	0.00%
5320 INSURANCE-AUTO	3,351	2,919	3,173	4,200	2,624	3,100	476	18.16%	(1,100)	-26.19%
5400 TELEPHONE	3,413	2,577	2,783	5,000	4,006	2,900	(1,106)	-27.61%	(2,100)	-42.00%
5410 UTILITIES	30,138	35,242	27,910	34,000	30,704	31,000	296	0.97%	(3,000)	-8.82%
5440 COASTAL SUBSIDENCE FEES	830	1,421	150	1,000	190	1,000	810	425.19%	0	0.00%
5451 PASADENA WATER SUPPLY	454,674	484,157	475,869	410,000	426,872	470,000	43,128	10.10%	60,000	14.63%
5463 SEABROOK ISLAND	18,966	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	2,176	1,605	1,713	2,000	1,990	1,800	(190)	-9.54%	(200)	-10.00%
5470 DEBT SERVICE AGENT	150	918	150	300	300	300	0	0.00%	0	0.00%
5477 INSPECTIONS	11,865	13,432	13,199	15,000	16,274	14,225	(2,049)	-12.59%	(775)	-5.17%
<b>TOTAL SERVICES</b>	<b>649,472</b>	<b>661,013</b>	<b>695,494</b>	<b>630,800</b>	<b>640,555</b>	<b>714,365</b>	<b>73,810</b>	<b>11.52%</b>	<b>83,565</b>	<b>13.25%</b>
6010 AUTOS & TRUCKS	0	16,899	0	0	0	35,000	35,000	0.00%	35,000	0.00%
6021 METER REPLCMNT PROG	7,429	7,360	8,550	7,500	8,578	7,500	(1,078)	-12.57%	0	0.00%
6035 FACILITIES/WAREHOUSE IMPRO	0	0	39,829	0	0	0	0	0.00%	0	0.00%
6090 WATER MAINT MAJOR	41,498	36,366	0	80,000	89,803	80,000	(9,803)	-10.92%	0	0.00%
6250 GENERAL FUND REIMB	581,752	585,281	653,370	673,526	673,526	635,214	(38,312)	-5.69%	(38,312)	-5.69%
6325 REDEMPTION OF BONDS	158,063	166,438	173,750	117,500	118,277	127,500	9,223	7.80%	10,000	8.51%
6350 INTEREST ON BONDS & CERT	119,338	113,317	106,645	100,482	102,441	83,181	(19,260)	-18.80%	(17,302)	-17.22%
6400 AMORTIZATION EXPENSE	0	8,721	7,273	0	0	0	0	0.00%	0	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>908,080</b>	<b>934,381</b>	<b>989,417</b>	<b>979,008</b>	<b>992,625</b>	<b>968,395</b>	<b>(24,230)</b>	<b>-2.44%</b>	<b>(10,613)</b>	<b>-1.08%</b>
<b>TOTAL EXPENDITURES</b>	<b>2,083,530</b>	<b>2,109,903</b>	<b>2,116,907</b>	<b>2,144,848</b>	<b>2,161,798</b>	<b>2,253,517</b>	<b>91,719</b>	<b>4.24%</b>	<b>108,669</b>	<b>5.07%</b>

**WASTEWATER****Mission Statement**

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

**Accomplishments on Budget Year 2012-13 Objectives**

- CIPP Project 2500' of 8" sewer main on North and South Heron Street;
- Maintained WWTP SWP3;
- Clean &/or TV 86,062 L.F. sanitary sewer lines;
- Accomplished MS4 Permit Year 5;
- Converted Miramar L.S. to Submersible;
- SpectraShield Sealed Deteriorating Manholes along E. Meyer;
- Repsdorph Road Utilities;
- Maintained a Grease Control Program;
- Replace seals on clarifier #1 – WWTP;
- Installed new weir cleaners on clarifier #1.

**Goals for Budget Year 2013-14 Include:**

- Continue brick manhole rehabilitation 50 L.F.;
- Replace seals on clarifier #2 – WWTP;
- Additional training for Employees;
- Clean / TV Inspect Sewer System;
- Continue MS4 Requirements for Wastewater Year 5;
- Continue CIPP Rehab of Sewer Mains;
- Complete WWTP Permit Renewal;
- Implement WWTP Permit & Additional Labwork;
- Replace Weir Cleaners on Clarifier #2 at WWTP;
- Smoke Test, Dye Test Sewers in Old Seabrook;
- Convert Baywood Lift Station to Submersibles;
- Waterfront sewer line project;
- Continue Grease Control Program.

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 20 - ENTERPRISE FUND

912-SEWER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2013			2014			2013 FORECAST		2013 BUDGET	
	2010	2011	2012	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	254,894	268,428	253,260	263,654	262,546	273,770	11,224	4.28%	10,117	3.84%
3011 EDUCATION INCENTIVE	2,770	2,998	3,029	2,435	3,029	2,436	(693)	-19.57%	1	0.06%
3012 OVERTIME	21,219	20,495	19,945	20,000	20,352	20,000	(352)	-1.73%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	0	0	2,000	2,000	0.00%	2,000	0.00%
3100 FICA TAXES	20,629	21,360	19,374	21,886	21,662	22,813	1,151	5.31%	927	4.24%
3110 RETIREMENT	60,093	61,292	53,584	55,829	56,799	46,642	(10,157)	-17.88%	(9,186)	-16.45%
3120 HOSPITALIZATION	32,327	28,075	28,485	28,818	30,911	33,243	2,332	7.54%	4,425	15.36%
3125 ACCRUED VACATION EXPENSE	382	(449)	(9,549)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	4,488	4,065	3,707	4,784	4,465	5,289	824	18.45%	505	10.55%
3150 GIFT/APPR CERTIFICATES	192	192	192	250	190	250	60	31.58%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	910	356	1,044	1,292	34	1,292	1,258	3702.40%	0	0.00%
TOTAL PERSONNEL	397,903	406,811	373,070	398,948	399,989	407,737	7,747	1.94%	8,789	2.20%
4040 GAS & OIL/CITY SUPPLY	10,027	10,885	9,619	17,225	12,467	10,000	(2,467)	-19.79%	(7,225)	-41.94%
4150 SMALL TOOLS & EQUIPMENT	1,834	730	1,335	2,000	1,848	1,300	(548)	-29.67%	(700)	-35.00%
4400 MISC SUPPLIES	1,854	2,183	2,539	2,000	1,881	2,100	219	11.67%	100	5.00%
TOTAL SUPPLIES	13,716	13,798	13,493	21,225	16,196	13,400	(2,796)	-17.26%	(7,825)	-36.87%
5030 RENTALS & SERVICE AGRMTS	3,874	3,299	3,940	4,000	4,330	3,700	(630)	-14.55%	(300)	-7.50%
5110 MAINT-AUTOS/EQUIP	6,329	8,220	255	8,000	6,034	8,000	1,966	32.58%	0	0.00%
5120 MAINT-SEWER SYSTEM MINOR	49,820	39,602	41,608	45,000	41,915	43,500	1,585	3.78%	(1,500)	-3.33%
5180 MAINT-BLDGS & GROUNDS	2,724	664	2,037	4,500	4,194	4,500	306	7.30%	0	0.00%
5214 ENGR FEES - HMGP	856	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	10,729	0	0	2,500	4,597	2,500	(2,097)	-45.61%	0	0.00%
5275 ELECTRICAL SERVICES	5,028	4,619	2,598	6,000	3,973	4,000	27	0.69%	(2,000)	-33.33%
5280 CHEMICAL SUPPLIES	88,079	72,713	81,207	80,000	79,451	80,000	549	0.69%	0	0.00%
5285 LABORATORY FEES	21,290	17,592	20,167	25,000	25,164	25,000	(164)	-0.65%	0	0.00%
5290 PERMIT FEES	16,785	16,785	16,785	18,000	18,000	17,000	(1,000)	-5.56%	(1,000)	-5.56%
5300 TRAINING & CONFERENCE	3,599	1,350	3,038	4,000	3,754	4,000	246	6.55%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,499	2,562	2,413	3,000	3,248	3,000	(248)	-7.64%	0	0.00%
5320 INSURANCE-AUTO	1,112	1,791	2,386	1,845	7,085	1,750	(5,335)	-75.30%	(95)	-5.15%
5400 TELEPHONE	3,825	2,884	3,523	5,500	4,240	3,400	(840)	-19.80%	(2,100)	-38.18%
5410 UTILITIES	163,512	185,660	174,485	185,000	169,659	174,550	4,891	2.88%	(10,450)	-5.65%
5455 SLUDGE DISPOSAL	94,436	76,402	72,710	137,000	115,083	100,000	(15,083)	-13.11%	(37,000)	-27.01%
5458 WWATER EARLY REMOVAL EFF	0	0	0	25,000	25,000	25,000	0	0.00%	0	0.00%
5459 CLEAN TV/SEWER SYSTEM	22,475	26,550	25,440	35,000	34,332	24,800	(9,532)	-27.76%	(10,200)	-29.14%
5463 SEABROOK ISLAND	18,966	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	244	1,003	211	1,500	960	450	(510)	-53.11%	(1,050)	-70.00%
5470 DEBT SERVICE AGENT	150	918	150	1,000	1,000	400	(600)	-60.00%	(600)	-60.00%
TOTAL SERVICES	516,332	462,615	452,953	591,845	552,018	525,550	(26,468)	-4.79%	(66,295)	-11.20%
6010 AUTOS & TRUCKS	0	17,499	17,957	0	0	37,000	37,000	0.00%	37,000	0.00%
6100 SEWER SYSTEM MAINT-MAJOR	93,882	88,631	87,177	200,000	189,570	200,000	10,430	5.50%	0	0.00%
6250 GENERAL FUND REIMB	630,231	634,055	707,818	729,653	729,653	688,149	(41,504)	-5.69%	(41,505)	-5.69%
6325 REDEMPTION OF BONDS	158,063	166,438	173,750	117,500	118,277	127,500	9,223	7.80%	10,000	8.51%
6350 INTEREST ON BONDS & CERT	119,338	113,317	106,645	100,482	102,441	83,181	(19,260)	-18.80%	(17,302)	-17.22%
TOTAL CAPITAL OUTLAY	1,001,513	1,019,939	1,093,347	1,147,635	1,139,941	1,135,829	(4,112)	-0.36%	(11,806)	-1.03%
TOTAL EXPENDITURES	1,929,463	1,903,163	1,932,862	2,159,653	2,108,144	2,082,516	(25,629)	-1.22%	(77,137)	-3.57%

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 20 - ENTERPRISE FUND

922-SANITATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013	2013	2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST	BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
4080 PLASTIC BAGS	4,290	0	4,415	9,000	9,000	9,000	0	0.00%	0	0.00%
TOTAL SUPPLIES	4,290	0	4,415	9,000	9,000	9,000	0	0.00%	0	0.00%
5466 STORM CLEANUP EXPENSE	1,731	6,096	5,889	5,500	8,837	5,000	(3,837)	-43.42%	(500)	-9.09%
5467 RECYCLING CHARGES	68,201	70,794	65,370	73,000	74,351	75,000	649	0.87%	2,000	2.74%
5469 RESIDENTIAL SANIT SERVICE	720,509	822,149	716,541	780,000	817,400	810,000	(7,400)	-0.91%	30,000	3.85%
5479 COMMERCIAL SANIT SERVICE	593,554	622,146	627,532	645,000	660,255	660,000	(255)	-0.04%	15,000	2.33%
TOTAL SERVICES	1,383,994	1,521,185	1,415,332	1,503,500	1,560,843	1,550,000	(10,843)	-0.69%	46,500	3.09%
6250 GENERAL FUND REIMBURSEMENT	113,570	142,156	61,463	51,744	51,744	27,881	(23,863)	-46.12%	(23,863)	-46.12%
6251 SANIT FRANCH FOR STREETS	121,828	158,381	205,895	213,750	213,750	220,500	6,750	3.16%	6,750	3.16%
TOTAL CAPITAL OUTLAY	235,398	300,537	267,358	265,494	265,494	248,381	(17,113)	-6.45%	(17,113)	-6.45%
TOTAL EXPENDITURES	1,623,682	1,821,722	1,687,106	1,777,994	1,835,337	1,807,381	(27,957)	-1.52%	29,387	1.65%

**UTILITY BILLING CUSTOMER SERVICE****MISSION STATEMENT**

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

**Accomplishments for budget year 2012 - 2013:**

- Scanned all water and garbage active account documentation (3800 accounts)
- E-statements completed and available
- Implemented a call down system for monthly customers on cut off through Blackboard Connect
- Providing superior customer service to all customers.

**Goals for Budget Year 2013 - 2014:**

- Scanning of all other documentation for utility billing
- Continue updating procedure manual
- Crossing training
- Incode training
- Researching cost effect collection agencies for collection of delinquent closed accounts.
- Researching Utility billing stand alone payment center kiosk.
- Continue to provide excellent customer service.

**CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 20 - ENTERPRISE FUND**

**905-BILLING**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013	2013	2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST	BUDGET	CHANGE	%CHANGE	CHANGE	%CHANGE
3010 SALARIES	75,609	111,188	109,322	114,662	114,606	125,383	10,777	9.40%	10,722	9.35%
3012 OVERTIME	1,047	116	59	500	587	500	(87)	-14.82%	0	0.00%
3100 FICA TAXES	5,733	8,277	8,065	8,810	8,616	9,630	1,014	11.76%	820	9.31%
3110 RETIREMENT	16,226	23,236	21,820	22,533	22,766	19,947	(2,819)	-12.38%	(2,586)	-11.48%
3120 HOSPITALIZATION	6,630	11,776	11,890	12,943	13,468	15,296	1,828	13.57%	2,352	18.17%
3125 ACCRUED VACATION EXPENSE	853	(423)	(548)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	141	189	118	211	208	254	46	21.97%	43	20.36%
3150 GIFT/APPR CERTIFICATES	96	144	144	100	143	100	(43)	-29.82%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	378	216	783	810	27	810	783	2946.26%	0	0.00%
<b>TOTAL PERSONNEL</b>	<b>106,713</b>	<b>154,721</b>	<b>151,653</b>	<b>160,568</b>	<b>160,421</b>	<b>171,920</b>	<b>11,498</b>	<b>7.17%</b>	<b>11,351</b>	<b>7.07%</b>
4010 OFFICE SUPPLIES	5,180	3,937	5,712	5,600	4,390	5,000	610	13.90%	(600)	-10.71%
4011 POSTAGE	12,472	14,306	17,226	17,000	16,064	16,800	736	4.58%	(200)	-1.18%
4150 SMALL TOOLS & EQUIPMENT	0	75	0	500	51	0	(51)	-100.00%	(500)	-100.00%
<b>TOTAL SUPPLIES</b>	<b>17,652</b>	<b>18,318</b>	<b>22,938</b>	<b>23,100</b>	<b>20,505</b>	<b>21,800</b>	<b>1,295</b>	<b>6.31%</b>	<b>(1,300)</b>	<b>-5.63%</b>
5020 DUES & SUBSCRIPTIONS	65	125	0	150	30	115	85	283.33%	(35)	-23.33%
5025 BANK FEES	13,214	18,976	18,976	21,500	22,712	23,000	288	1.27%	1,500	6.98%
5030 RENTALS & SERVICE AGRMTS	3,560	5,233	4,755	8,000	6,434	4,900	(1,534)	-23.84%	(3,100)	-38.75%
5115 MAINT-OFFICE EQUIP	0	0	0	100	50	0	(50)	-100.00%	(100)	-100.00%
5300 TRAINING & CONFERENCE	170	247	2,744	3,000	602	2,000	1,398	232.50%	(1,000)	-33.33%
5465 MISC EXPENDITURES	13	7	15	100	79	0	(79)	-100.00%	(100)	-100.00%
<b>TOTAL SERVICES</b>	<b>17,021</b>	<b>24,588</b>	<b>26,489</b>	<b>32,850</b>	<b>29,907</b>	<b>30,015</b>	<b>108</b>	<b>0.36%</b>	<b>(2,835)</b>	<b>-8.63%</b>
<b>TOTAL EXPENDITURES</b>	<b>141,387</b>	<b>197,626</b>	<b>201,081</b>	<b>216,518</b>	<b>210,833</b>	<b>223,735</b>	<b>12,901</b>	<b>6.12%</b>	<b>7,216</b>	<b>3.33%</b>

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

YEAR	WATER & SEWER REVENUE BONDS SERIES 2003			WATER & SEWER REVENUE BONDS SERIES 2005			WATER & SEWER REVENUE BONDS SERIES 2008			GO REF BONDS 2013 WW/SS PORTION			ENTERPRISE FUND TOTAL DEBT PAYMENTS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINC	INT	TOTAL	PRINCIPAL	INTEREST	TOTAL
2014	95,000	65,415	160,415	105,000	16,755	121,755	45,000	62,336	107,336	10,000	21,855	31,855	255,000	166,361	421,361
2015	100,000	61,187	161,187	105,000	12,555	117,555	50,000	60,482	110,482	10,000	21,669	31,669	265,000	155,893	420,893
2016	105,000	56,737	161,737	110,000	8,775	118,775	50,000	58,421	108,421	10,000	21,483	31,483	275,000	145,416	420,416
2017	110,000	52,065	162,065	115,000	4,485	119,485	51,000	56,362	107,362	10,000	21,297	31,297	285,000	134,209	420,209
2018	115,000	47,170	162,170	0	0	0	53,000	54,260	107,260	135,000	21,111	156,111	303,000	122,541	425,541
2019	115,000	42,053	157,053	0	0	0	55,000	52,077	107,077	135,000	18,600	153,600	305,000	112,730	417,730
2020	125,000	36,935	161,935	0	0	0	58,000	49,811	107,811	140,000	16,089	156,089	323,000	102,835	425,835
2021	130,000	31,372	161,372	0	0	0	61,000	47,421	108,421	140,000	13,485	153,485	331,000	92,278	423,278
2022	135,000	25,587	160,587	0	0	0	65,000	44,908	109,908	140,000	10,881	150,881	340,000	81,376	421,376
2023	140,000	19,580	159,580	0	0	0	65,000	42,230	107,230	145,000	8,277	153,277	350,000	70,087	420,087
2024	145,000	13,350	158,350	0	0	0	69,000	39,552	108,552	150,000	5,580	155,580	364,000	58,482	422,482
2025	155,000	6,897	161,897	0	0	0	70,000	36,709	106,709	150,000	2,790	152,790	375,000	46,396	421,396
2026	0	0	0	0	0	0	402,000	33,825	435,825	0	0	0	402,000	33,825	435,825
2027	0	0	0	0	0	0	419,000	17,263	436,263	0	0	0	419,000	17,263	436,263
2028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,470,000</b>	<b>458,348</b>	<b>1,928,348</b>	<b>435,000</b>	<b>42,570</b>	<b>477,570</b>	<b>1,513,000</b>	<b>655,657</b>	<b>2,168,657</b>	<b>1,175,000</b>	<b>183,117</b>	<b>1,358,117</b>	<b>4,593,000</b>	<b>1,339,692</b>	<b>5,932,692</b>

**SPECIAL REVENUES**

## ECONOMIC DEVELOPMENT CORPORATION

### MISSION STATEMENT

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

### Accomplishments on budget year 2011-12 objectives

- **Continue to reach out to local business community to build relationships between the city and business owners as well as address concerns of the business community. Continue focus on SH146 businesses.**  
*I've met with all the businesses along SH146 as well as businesses around NASA Parkway, Old Seabrook, The Point and the Red Bluff area. Staff has hosted four Business Morning Brew events in the City to continue with outreach efforts and provide a forum for business owners to discuss issues important to their success.*
- **Take initiative with disseminating information on TXDOT plans for highway expansion.**  
*Visited all businesses along SH146 and created database of each company. EDC staff has met with TXDOT officials on the process for the highway's expansion and estimated time table.*
- **Redevelopment of the Seabrook Incentive Policy to include Neighborhood Empowerment Zone, Storefront Façade Incentive Program, along with modifying scoring scale for displaced businesses along SH146.**  
*Completed*
- **Seek out new business leads that complement the City's business mix.**  
*Continuing to network at business functions in Houston as well as at tradeshow where business franchise opportunities are present.*
- **Network with local property owners as well as national & international site consultants for new business lead development.**  
*Database constantly updated and available online for prospects and consultants.*
- **Provide support to business owners and developers on site selection.**  
*Ongoing.*
- **Focus efforts on continuing education within the field of economic development.**  
*Ongoing with my involvement in Texas Economic Development Council, International Economic Development Council and the Houston Region Economic Development Alliance.*

### Goals for budget year 2013-2014

- **Master Plan Study for SH 146 Businesses**  
Work with Planning & Zoning to develop a comprehensive plan for business relocation sites to assist displaced businesses due to highway construction. A series of joint EDC / P&Z meetings will be held to develop this master plan. The goal is to have a presentation of our findings available by May 2014.

- **Buy Local Campaign**

Continue the use of the Seabrook coupon book and explore other ideas for promoting buying local. For 2012-2013, we had 5,000 books printed at the cost of \$12,000. These books went to 3,200 Seabrook residents and all businesses within the community. There were 78 businesses featured in the book.

**Goal for 2013-2014:**

- Increase production from 5,000 to 7,500
- Increase number of participating businesses from 78 to 83
- Place coupon book in all Seabrook hotels. There are six hotels and three B&Bs in our community.
- Place coupon book at Bayport Cruise Terminal (see details below)
- Place coupon book in all welcome bags for Lucky Trail (approximately 1,500 registrants)

- **High Profile Public Events**

Continue hosting and participating in high profile events such as the Seabrook Economic Summit, the Keels & Wheels Preview Event. Budget items noted below with additional events noted in other goal categories.

- **Keels & Wheels Preview Event**                      *Early May*              *\$2,000*  
*For 2013, we had 35 participants including elected Local and State officials.*  
*For 2014, increase participants to 45 and increase the elected Local and State officials*
- **Annual Seabrook Economic Summit**    *September*              *\$2,000*  
*For 2012, we had 50 participants and spent 562.00*  
*For 2013, increase to 60 participants including local business owners, regional and state elected officials and area brokers.*
- **Business Morning Brew**                                      *Quarterly*              *\$150 (total)*

- **Advertising Campaign**

Develop advertising campaign to promote development opportunities in the community. Focus on regions within the community such as The Point, Repsdorff, North Seabrook and the NASA Corridor.

- **SH146 Businesses**

- Host a series of public meetings (morning, afternoon, evening) once we have the updated maps from TXDOT on the expansion of SH146.
- Keep dossier of SH146 businesses updated.
- Maintain communication with TXDOT on expansion efforts.
- Utilize local / regional / Internet media outlets to disseminate information regarding SH146.

- **Trade Shows**

<i>Franchise Expo South</i>	<i>Houston</i>	<i>\$10</i>	<i>February</i>
<i>ICSC</i>	<i>Las Vegas</i>	<i>\$2000</i>	<i>May</i>

- **Waterfront Drive**

Ensure project is completed in 2014 within budget. Develop marketing plan (including featured advertisements in the HBJ and on Facebook) to attract new business ventures to the area

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

EDC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<b>BASE REVENUES</b>										
SALES TAX	706,171	710,041	691,143	682,500	724,488	724,488	680,738	636,988	593,238	549,488
GRANT PROCEEDS	0	48,039	25,000	0	24,961	0	0	0	0	0
INTEREST INCOME	4,643	3,275	3,658	3,550	4,837	3,966	3,966	2,181	1,640	990
OTHER INCOME	0	290	2,045	1,895	1,895	1,895	1,700	1,800	1,900	2,000
REV FROM LOAN REPAY	<u>96,935</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>
<b>TOTAL REVENUES</b>	<b>807,749</b>	<b>761,645</b>	<b>721,846</b>	<b>687,945</b>	<b>756,181</b>	<b>730,349</b>	<b>686,404</b>	<b>640,969</b>	<b>596,778</b>	<b>552,478</b>
<b>BASE EXPENSES</b>										
PERSONNEL SERVICES	106,425	69,679	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	2,986	3,286	164	0	77	100	103	106	109	113
SERVICES	244,012	367,434	300,835	355,450	345,583	895,195	922,051	949,712	978,204	1,007,550
CAPITAL OUTLAY	<u>200,597</u>	<u>194,332</u>	<u>193,067</u>	<u>1,091,623</u>	<u>191,623</u>	<u>900,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENSES</b>	<b>554,020</b>	<b>634,731</b>	<b>494,066</b>	<b>1,447,073</b>	<b>537,283</b>	<b>1,795,295</b>	<b>922,154</b>	<b>949,818</b>	<b>978,313</b>	<b>1,007,662</b>
<b>NET REVENUES</b>	<b>253,729</b>	<b>126,914</b>	<b>227,780</b>	<b>(759,128)</b>	<b>218,898</b>	<b>(1,064,946)</b>	<b>(235,749)</b>	<b>(308,849)</b>	<b>(381,535)</b>	<b>(455,185)</b>
<b>FUND BALANCE</b>										
BEGINNING BAL-UNRESTR	1,748,147	1,946,876	2,043,790	2,146,570	2,146,570	2,464,223	1,274,277	913,528	479,679	(26,856)
NET REVENUES	253,729	126,914	227,780	(759,128)	218,898	(1,064,946)	(235,749)	(308,849)	(381,535)	(455,185)
GENERAL FUND TRANSFE	(55,000)	(30,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
BOND RESERVE ELIMIN	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>223,755</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>ENDING BAL-UNRESTR</b>	<b>1,946,876</b>	<b>2,043,790</b>	<b>2,146,570</b>	<b>1,262,442</b>	<b>2,464,223</b>	<b>1,274,277</b>	<b>913,528</b>	<b>479,679</b>	<b>(26,856)</b>	<b>(607,041)</b>
Bond Reserve	223,755	223,755	223,755	223,755	0	0	0	0	0	0
Emergency Reserve	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>
FUND BALANCES-RESTR.	403,755	403,755	403,755	403,755	180,000	180,000	180,000	180,000	180,000	180,000
<b>TOTAL EDC FUND BALANCE</b>	<b>2,350,631.00</b>	<b>2,447,545</b>	<b>2,550,325</b>	<b>1,666,197</b>	<b>2,644,223</b>	<b>1,454,277</b>	<b>1,093,528</b>	<b>659,679</b>	<b>153,144</b>	<b>-427,041</b>

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 70 - EDC

707 - EDC

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS 2013 FORECAST		2014 BUDGET VS 2013 BUDGET	
	2010	2011	2012	2013 BUDGET	2013 FORECAST	2014 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	73,988	47,181	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	923	785	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	5,697	3,669	0	0	0	0	0	0.00%	0	0.00%
3110 RETIREMENT	15,278	10,025	0	0	0	0	0	0.00%	0	0.00%
3120 HOSPITALIZATION	10,160	7,767	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	142	132	0	0	0	0	0	0.00%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	0	0	0	0	0	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	189	72	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	106,425	69,679	0	0	0	0	0	0.00%	0	0.00%
4010 OFFICE SUPPLIES	183	191	48	0	77	100	52	108.33%	100	0.00%
4150 SMALL EQUIPMENT	2,803	3,095	116	0	0	0	(116)	-100.00%	0	0.00%
TOTAL SUPPLIES	2,986	3,286	164	0	77	100	(64)	-39.02%	100	0.00%
5010 ADVERTISING	12,970	13,758	26,866	61,000	65,546	57,945	31,079	115.68%	(3,055)	-5.01%
5020 DUES & SUBSCRIPTIONS	1,850	805	512	650	220	1,450	938	183.20%	800	123.08%
RENTALS & SERVICE AGRMTS	0	0	8,722	0	0	0	0	0.00%	0	0.00%
5165 KIOSK PROJECT	0	0	0	0	0	0	0	0.00%	0	0.00%
5182 TRAIL MAINTENANCE	28,119	24,869	20,875	30,000	32,017	30,000	9,125	43.71%	0	0.00%
5215 PROF FEES - ENGINEERING	0	0	0	0	698	20,000	20,000	0.00%	20,000	0.00%
5220 PROF FEES - LEGAL	41,266	39,240	23,194	40,000	44,146	40,000	16,806	72.46%	0	0.00%
5227 PROF FEES - CONSULTING	132,256	93,471	77,765	72,000	75,636	54,500	(23,265)	-29.92%	(17,500)	-24.31%
5300 TRAINING & CONFERENCE	9,805	4,572	9,423	11,800	9,928	14,800	5,377	57.06%	3,000	25.42%
5400 TELEPHONE	979	611	627	0	438	0	(627)	-100.00%	0	0.00%
5465 MISC EXPENDITURES	1,116	2,854	1,857	0	802	1,500	(357)	-19.22%	1,500	0.00%
5470 DEBT SERVICE AGENT	0	0	0	0	0	0	0	0.00%	0	0.00%
5610 BUSINESS INCENTIVES	0	1,075	0	0	0	0	0	0.00%	0	0.00%
5617 ECONOMIC DEVELOPMENT PROJECTS	15,651	182,179	130,994	40,000	20,114	550,000	419,006	319.87%	510,000	1275.00%
5620 ECONOMIC DEVELOPMENT INCENTIVES	0	4,000	0	100,000	96,037	125,000	125,000	0.00%	25,000	25.00%
TOTAL SERVICES	244,012	367,434	300,835	355,450	345,583	895,195	603,082	200.47%	539,745	151.85%
6035 FACILITIES & PARKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6036 WATERFRONT	0	0	0	900,000	0	900,000	0	0.00%	0	0.00%
6038 TRAIL CONSTRUCTION	0	0	0	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMBURSEMENT	55,000	30,000	125,000	125,000	125,000	125,000	0	0.00%	0	0.00%
6325 REDEMPTION OF BONDS	175,000	175,000	180,000	185,000	185,000	0	(180,000)	-100.00%	(185,000)	-100.00%
6350 INTEREST ON BONDS & CERT	25,597	19,332	13,067	6,623	6,623	0	(13,067)	-100.00%	(6,623)	-100.00%
6355 PAYMENT TO ESCROW AGENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6360 TRANSFER TO BOND CONTINGENCY	0	0	0	0	0	0	0	0.00%	0	0.00%
6361 TRANS TO DISASTER RESERVE	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	255,597	224,332	318,067	1,216,623	316,623	1,025,000	(193,067)	-60.70%	(191,623)	-15.75%
TOTAL EXPENDITURES	609,020	664,731	619,066	1,572,073	662,283	1,920,295	409,951	66.22%	348,222	22.15%

**EDC PROPOSED BUDGET FOR FY 2013-2014**

ACCOUNT	EXPENSE ACCOUNT TITLE • Expense Detail		FY 2013-2014
5010	ADVERTISING <i>(no greater than 10% of total revenues)</i>		\$57,945
	• Buy Local Campaign	15,000	
	• EDC domains	45	
	• Houston Business Journal (12 months - print & online)	36,000	
	• Other advertising opportunities	2,000	
	• Printing of promotional items	3,000	
	• Website hosting and maintenance	1,900	
5020	DUES & SUBSCRIPTIONS		\$1,450
	• Houston Economics Club	150	
	• Texas Eco. Dev. Council (TEDC) Dues	500	
	• Commercial Gateway	800	
5182	TRAIL MAINTENANCE		\$30,000
5215	ENGINEERING		\$20,000
5220	LEGAL		\$40,000
5227	CONSULTING		\$54,500
	• Alliance	10,000	
	• BAHEP	20,000	
	• EDA Grant Administration	24,500	
5300	TRAINING & CONFERENCE		\$14,800
	• Alliance Table	1,000	
	• Annual Economic Development Summit	2,000	
	• BAHEP Table	3,000	
	• BAHEP Trip to Washington D.C. (1 person)	2,300	
	• EDC Board Annual Workshop	350	
	• ICSC Annual Conference (Las Vegas)	2,000	
	• Keels & Wheels Preview Event	2,000	
	• Meetings, Events and Luncheons	2,000	
	• Seabrook Morning Brew	150	
5465	MISCELLANEOUS		\$1,500
5470	DEBT SERVICE AGENT		\$0
5617	ECONOMIC DEVELOPMENT PROJECTS		\$550,000
	• SH146 Business Location Incentives	500,000	
	• Storefront Façade Improvement Grant	50,000	
5620	ECONOMIC DEVELOPMENT INCENTIVE PROGRAM		\$125,000
<b>TOTAL SERVICES</b>			
6035	FACILITIES AND PARKS		\$0
6036	WATERFRONT		\$900,000
6038	TRAIL CONSTRUCTION		\$0
6325	REDEMPTION OF BONDS		\$0
6350	INTEREST ON BONDS & CERT		\$0
<b>TOTAL CAPITAL OUTLAY</b>			
<b>TOTAL EXPENDITURES</b>			<b>\$1,795,195</b>
<b>TOTAL INTERFUND TRANSFERS</b>			
6250	ADMINISTRATIVE SERVICES AGREEMENT		\$125,000
<b>TOTAL</b>			<b>\$1,920,195</b>

**CRIME CONTROL & PREVENTION DISTRICT****MISSION STATEMENT**

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

**Accomplishments on budget year 2012-13 objectives**

- Increase exchange of information from the community to the police and to narcotics task force to address any drug activity

**Goals for budget year 2013-2014 include:**

- Assign an Officer from each shift to assist in Crime District activities
- Provide the Crime District Officer designee training to address the needs of the community
- Coordinate the bicycle registration program
- Increase hours on bike patrol in parks
- Assign Officers to bike patrol
- Increase media partnership with local and national news media
- Establish hours utilizing the ATV on trails and parks
- Increase hours on marine patrol
- Assign officers to marine division

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

CRIME DISTRICT	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<b>BASE REVENUES</b>										
SALES TAX	638,697	655,221	654,766	620,000	678,300	678,300	634,550	590,800	547,050	488,750
INTEREST INCOME	283	226	168	252	100	100	101	100	75	32
MISC. REVENUE	49	300	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>639,029</b>	<b>655,747</b>	<b>654,934</b>	<b>620,252</b>	<b>678,400</b>	<b>678,400</b>	<b>634,651</b>	<b>590,900</b>	<b>547,125</b>	<b>488,782</b>
<b>BASE EXPENSES</b>										
PERSONNEL SERVICES	513,260	607,877	572,686	599,635	606,329	601,184	613,329	613,329	613,329	613,329
MATERIALS & SUPPLIES	11,314	13,569	11,051	20,500	19,500	14,000	14,420	14,853	15,298	15,757
SERVICES	62,070	44,634	49,691	64,200	52,622	59,086	60,859	62,684	64,565	66,502
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>586,644</b>	<b>666,080</b>	<b>633,428</b>	<b>684,335</b>	<b>678,451</b>	<b>674,270</b>	<b>688,608</b>	<b>690,866</b>	<b>693,192</b>	<b>695,588</b>
<b>NET REVENUES</b>	<b>52,385</b>	<b>(10,333)</b>	<b>21,506</b>	<b>(64,083)</b>	<b>(51)</b>	<b>4,130</b>	<b>(53,957)</b>	<b>(99,966)</b>	<b>(146,067)</b>	<b>(206,806)</b>
<b>FUND BALANCE</b>										
BEGINNING BALANCE	264,594	316,979	306,646	328,152	328,152	328,101	332,231	278,274	178,308	32,241
NET REVENUES	52,385	(10,333)	21,506	(64,083)	(51)	4,130	(53,957)	(99,966)	(146,067)	(206,806)
CAFR	0	0	0	0	0	0	0	0	0	0
<b>ENDING BALANCE</b>	<b>316,979</b>	<b>306,646</b>	<b>328,152</b>	<b>264,069</b>	<b>328,101</b>	<b>332,231</b>	<b>278,274</b>	<b>178,308</b>	<b>32,241</b>	<b>(174,565)</b>

**CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 50 - CRIME DISTRICT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013	2013	2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST	BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
3010 SALARIES	332,679	399,444	373,853	401,370	401,037	396,279	(4,758)	-1.19%	(5,091)	-1.27%
3011 EDUCATION	9,157	14,462	13,527	14,460	13,578	14,311	732	5.39%	(150)	-1.03%
3012 OVERTIME	25,710	17,085	20,795	15,000	15,334	15,000	(334)	-2.18%	0	0.00%
3100 FICA TAXES	27,618	32,895	30,570	32,987	32,040	47,586	15,546	48.52%	14,599	44.26%
3110 RETIREMENT	75,524	92,543	83,441	82,474	85,696	67,303	(18,393)	-21.46%	(15,171)	-18.39%
3120 HOSPITALIZATION	35,477	45,273	45,537	53,709	52,868	52,151	(717)	-1.36%	(1,558)	-2.90%
3130 WORKERS COMPENSATION	6,150	5,815	4,441	6,834	5,774	7,068	1,294	22.41%	234	3.43%
3140 PSYCHOLOGICAL SERVICES	0	0	0	0	0	0	0	0.00%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	0	0	0	0	0	0	0	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	945	360	522	1,620	0	1,485	1,485	0.00%	(135)	-8.33%
<b>TOTAL PERSONNEL</b>	<b>513,260</b>	<b>607,877</b>	<b>572,686</b>	<b>608,455</b>	<b>606,329</b>	<b>601,184</b>	<b>(5,145)</b>	<b>-0.85%</b>	<b>(7,271)</b>	<b>-1.19%</b>
4040 GAS & OIL/CITY SUPPLY	11,314	13,569	11,051	25,000	19,500	14,000	(5,500)	-28.20%	(11,000)	-44.00%
<b>TOTAL SUPPLIES</b>	<b>11,314</b>	<b>13,569</b>	<b>11,051</b>	<b>25,000</b>	<b>19,500</b>	<b>14,000</b>	<b>(5,500)</b>	<b>-28.20%</b>	<b>(11,000)</b>	<b>-44.00%</b>
5030 RENTALS & SERVICE AGRMTS	18,982	13,065	14,111	25,000	11,665	18,000	6,335	54.31%	(7,000)	-28.00%
5110 MAINT-AUTOS/EQUIP	5,203	910	9,687	5,000	10,445	5,266	(5,179)	-49.58%	266	5.32%
5170 MAINTENANCE - RADIOS	0	0	0	1,000	400	0	(400)	-100.00%	(1,000)	-100.00%
5220 PROF FEES - LEGAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	540	0	84	2,000	117	208	91	77.78%	(1,792)	-89.60%
5310 UNIFORMS & LAUNDRY	12,450	4,873	5,351	3,000	2,573	9,000	6,427	249.84%	6,000	200.00%
5330 INS. - MISC.	0	0	0	0	0	0	0	0.00%	0	0.00%
5340 DETENTION SUPPLIES	10,225	8,757	9,899	8,000	7,520	9,627	2,107	28.02%	1,627	20.34%
5400 TELEPHONE	2,251	1,515	2,013	4,500	2,621	1,926	(695)	-26.53%	(2,574)	-57.20%
5465 MISC EXPENDITURES	3,029	3,039	4,630	5,000	4,492	0	(4,492)	-100.00%	(5,000)	-100.00%
5490 CRIME PREVENTION DIV EXP	1,738	1,790	711	2,500	1,580	1,413	(167)	-10.56%	(1,087)	-43.48%
5491 BIKE PATROL	0	0	0	2,500	1,568	5,000	3,432	218.98%	2,500	100.00%
5494 GREAT	0	0	0	0	0	0	0	0.00%	0	0.00%
5496 D.A.R.E.	143	0	0	0	0	0	0	0.00%	0	0.00%
5497 C.I.D.	4,951	5,667	3,320	6,000	4,750	4,646	(104)	-2.18%	(1,354)	-22.57%
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	(250)	2,000	1,450	0	(1,450)	-100.00%	(2,000)	-100.00%
5503 MARINE PATROL	1,553	2,527	135	5,000	3,443	4,000	557	16.18%	(1,000)	-20.00%
<b>TOTAL SERVICES</b>	<b>62,070</b>	<b>44,634</b>	<b>49,691</b>	<b>71,500</b>	<b>52,622</b>	<b>59,086</b>	<b>6,464</b>	<b>12.28%</b>	<b>(12,414)</b>	<b>-248.28%</b>
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%
<b>TOTAL EXPENDITURES</b>	<b>586,644</b>	<b>666,080</b>	<b>633,428</b>	<b>704,955</b>	<b>678,451</b>	<b>674,270</b>	<b>(4,181)</b>	<b>-0.62%</b>	<b>(30,685)</b>	<b>-4.35%</b>

**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			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<b>BASE REVENUES</b>										
HOTEL OCCUPANCY TAX	271,486	317,684	367,316	325,000	359,986	360,000	360,000	360,000	360,000	360,000
INTEREST INCOME	1,288	913	861	1,013	874	800	800	800	800	800
SALTWATER DERBY REVENUE	9,445	5,955	5,594	2,700	2,445	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>282,219</b>	<b>324,552</b>	<b>373,771</b>	<b>328,713</b>	<b>363,305</b>	<b>360,800</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>
<b>BASE EXPENSES</b>										
PERSONNEL SERVICES	945	14,738	50,549	70,111	66,486	71,251	73,389	75,591	77,858	80,194
MATERIALS & SUPPLIES	233	13,261	5,532	1,500	682	1,500	1,545	1,591	1,639	1,688
SERVICES	217,985	228,730	212,136	282,101	284,339	286,465	295,059	303,911	313,028	322,419
CAPITAL OUTLAY	0	11,940	0	45,000	42,425	150,000	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>219,163</b>	<b>268,669</b>	<b>268,217</b>	<b>398,712</b>	<b>393,932</b>	<b>509,216</b>	<b>369,993</b>	<b>381,093</b>	<b>392,525</b>	<b>404,301</b>
<b>NET REVENUES</b>	<b>63,056</b>	<b>55,883</b>	<b>105,554</b>	<b>(69,999)</b>	<b>(30,627)</b>	<b>(148,416)</b>	<b>(9,993)</b>	<b>(21,093)</b>	<b>(32,525)</b>	<b>(44,301)</b>
<b>FUND BALANCE</b>										
BEGINNING BALANCE	438,722	433,877	489,760	595,314	595,314	564,687	416,271	406,278	385,185	352,660
NET REVENUES	63,056	55,883	105,554	(69,999)	(30,627)	(148,416)	(9,993)	(21,093)	(32,525)	(44,301)
BUILDING FUND RESERVE - 25%*	(67,901)	0	0	0	0	0	0	0	0	0
<b>ENDING BALANCE-UNRESERVED</b>	<b>433,877</b>	<b>489,760</b>	<b>595,314</b>	<b>525,315</b>	<b>564,687</b>	<b>416,271</b>	<b>406,278</b>	<b>385,185</b>	<b>352,660</b>	<b>308,359</b>
* CUMMULATIVE - BUILDING FUND	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176
<b>TOTAL COMBINED FUND BALANCE</b>	<b>793,053</b>	<b>848,936</b>	<b>954,490</b>	<b>884,491</b>	<b>923,863</b>	<b>775,447</b>	<b>765,454</b>	<b>744,361</b>	<b>711,836</b>	<b>667,535</b>

CITY OF SEABROOK  
2013-2014 BUDGET  
FUND 15 - HOTEL/MOTEL FUND

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS		2014 BUDGET VS	
	2010	2011	2012	2013	2013	2014	2013 FORECAST		2013 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	11,773	37,261	49,519	50,015	50,441	426	0.85%	922	1.86%
3012 OVERTIME	736	1,011	0	0	305	0	(305)	-100.00%	0	0.00%
3014 CAR ALLOWANCE		600	4,823	5,400	3,946	5,400	1,454	36.84%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	55	1,044	3,209	4,201	4,129	4,272	143	3.45%	71	1.68%
3110 RETIREMENT	154	211	4,835	6,593	6,929	5,764	(1,165)	-16.81%	(829)	-12.57%
3120 HOSPITALIZATION	0	0	0	4,107	1,027	5,073	4,046	394.07%	966	23.52%
3130 WORKER'S COMPENSATION	0	0	101	81	81	91	10	12.83%	10	11.77%
3150 GIFT CERTIFICATES	0	0	48	75	48	75	28	57.89%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	99	272	135	0	135	129	2328.06%	0	0.00%
TOTAL PERSONNEL	945	14,738	50,549	70,111	66,486	71,251	4,766	7.17%	1,140	1.63%
4010 OFFICE SUPPLIES	233	13,261	139	1,000	554	1,000	446	80.44%	0	0.00%
4011 POSTAGE	0	0	1	500	128	500	372	289.89%	0	0.00%
4150 SMALL EQUIPMENT	0	0	5,392	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	233	13,261	5,532	1,500	682	1,500	818	119.80%	0	0.00%
5010 ADVERTISING	159,641	175,767	163,413	114,700	111,497	116,050	4,553	4.08%	1,350	1.18%
5020 DUES & SUBSCRIPTIONS	0	0	40	0	305	240	(65)	-21.31%	240	0.00%
5030 RENTALS & SERVICE AGREEMENTS	22,830	28,195	6,215	0	0	4,250	4,250	0.00%	4,250	0.00%
5293 ARTS	15,000	8,000	0	18,000	15,000	3,000	(12,000)	-80.00%	(15,000)	-83.33%
5294 HISTORICAL PRESERVATION	0	0	0	25,000	15,000	5,000	(10,000)	-66.67%	(20,000)	-80.00%
5295 FUTURE DEVELOPMENT/PROJECTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5296 CONVENTION CENTER	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAVEL & CONFERENCE	0	108	4,282	7,885	9,933	9,425	(508)	-5.12%	1,540	19.53%
5330 INSURANCE	889	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	2,567	2,495	1,175	1,200	867	0	(867)	-100.00%	(1,200)	-100.00%
5410 UTILITIES	5,257	5,155	599	0	0	0	0	0.00%	0	0.00%
5464 SPORTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISCELLANEOUS	725	1,268	524	0	638	1,500	862	134.98%	1,500	0.00%
5466 EVENTS	11,076	7,579	35,888	110,500	126,282	147,000	20,718	16.41%	36,500	33.03%
5475 CONTINGENCY	0	163	0	4,816	4,816	0	(4,816)	-100.00%	(4,816)	-100.00%
5616 BEACH IMPROVEMENTS	0	0	0	0	25	0	(25)	-100.00%	0	0.00%
TOTAL SERVICES	217,985	228,730	212,136	282,101	284,339	286,465	2,101	0.74%	4,364	1.55%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6035 FACILITIES/PARKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6039 SIGNAGE	0	11,940	0	45,000	42,425	150,000	107,575	253.57%	105,000	233.33%
TOTAL CAPITAL OUTLAY	0	11,940	0	45,000	42,425	150,000	107,575	253.57%	105,000	233.33%
TOTAL EXPENDITURES	219,163	268,669	268,217	398,712	393,932	509,216	115,259	29.26%	110,504	27.72%

**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 A3 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 \$ .661229 includes a rate of \$ .168075 for the repayment of debt.

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

DEBT SERVICE	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<b>BASE REVENUES</b>										
AD VALOREM TAXES	1,285,203	1,348,505	1,395,358	1,542,816	1,530,000	1,542,816	1,505,613	1,505,054	1,507,245	1,506,941
PENALTIES & INTEREST	18,275	21,064	17,108	17,000	17,000	17,000	17,000	17,000	17,000	17,000
INTEREST	4,186	2,720	2,631	1,702	2,515	2,500	3,837	3,879	3,920	3,962
REFUNDING PROCEEDS	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,307,664</b>	<b>1,372,289</b>	<b>1,415,097</b>	<b>1,561,518</b>	<b>1,549,515</b>	<b>1,562,316</b>	<b>1,526,450</b>	<b>1,525,933</b>	<b>1,528,165</b>	<b>1,527,903</b>
<b>BASE EXPENSES</b>										
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	800	1,550	1,550	1,500	1,500	1,550	1,550	1,550	1,550	1,550
CAPITAL OUTLAY	1,309,693	1,351,052	1,393,788	1,541,316	1,414,730	1,504,184	1,504,063	1,503,504	1,505,695	1,505,391
<b>TOTAL EXPENSES</b>	<b>1,310,493</b>	<b>1,352,602</b>	<b>1,395,338</b>	<b>1,542,816</b>	<b>1,416,230</b>	<b>1,505,734</b>	<b>1,505,613</b>	<b>1,505,054</b>	<b>1,507,245</b>	<b>1,506,941</b>
<b>NET REVENUES</b>	<b>(2,829)</b>	<b>19,687</b>	<b>19,759</b>	<b>18,702</b>	<b>133,285</b>	<b>56,582</b>	<b>20,837</b>	<b>20,879</b>	<b>20,920</b>	<b>20,962</b>
<b>FUND BALANCE</b>										
BEGINNING BALANCE	1,691,938	1,689,109	1,708,796	1,728,555	1,728,555	1,861,840	1,918,422	1,939,259	1,960,137	1,981,058
NET REVENUES	(2,829)	19,687	19,759	18,702	133,285	56,582	20,837	20,879	20,920	20,962
CAFR	0	0	0	0	0	0	0	0	0	0
<b>ENDING BALANCE</b>	<b>1,689,109</b>	<b>1,708,796</b>	<b>1,728,555</b>	<b>1,747,257</b>	<b>1,861,840</b>	<b>1,918,422</b>	<b>1,939,259</b>	<b>1,960,137</b>	<b>1,981,058</b>	<b>2,002,020</b>

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

YEAR	GO BONDS SERIES 2003			GO REFUNDING BOND SERIES 2003			GO BONDS SERIES 2005			GO BONDS SERIES 2008		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2014	240,000	162,580	402,580	140,000	4,760	144,760	210,000	49,483	259,483	230,000	283,662	513,662
2015	250,000	152,020	402,020	0	0	0	365,000	41,083	406,083	240,000	274,463	514,463
2016	260,000	141,020	401,020	0	0	0	375,000	28,125	403,125	255,000	260,062	515,062
2017	275,000	129,580	404,580	0	0	0	385,000	14,438	399,438	270,000	244,763	514,763
2018	285,000	117,480	402,480	0	0	0	0	0	0	280,000	228,562	508,562
2019	300,000	104,940	404,940	0	0	0	0	0	0	295,000	211,763	506,763
2020	310,000	91,740	401,740	0	0	0	0	0	0	310,000	198,487	508,487
2021	325,000	78,100	403,100	0	0	0	0	0	0	320,000	186,088	506,088
2022	340,000	63,800	403,800	0	0	0	0	0	0	335,000	173,287	508,287
2023	355,000	48,840	403,840	0	0	0	0	0	0	350,000	159,888	509,888
2024	370,000	33,220	403,220	0	0	0	0	0	0	370,000	145,887	515,887
2025	385,000	16,940	401,940	0	0	0	0	0	0	385,000	130,903	515,903
2026	0	0	0	0	0	0	0	0	0	1,365,000	115,310	1,480,310
2027	0	0	0	0	0	0	0	0	0	1,430,000	59,345	1,489,345
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
<b>TOTAL</b>	<b>3,695,000</b>	<b>1,140,260</b>	<b>4,835,260</b>	<b>140,000</b>	<b>4,760</b>	<b>144,760</b>	<b>1,335,000</b>	<b>133,128</b>	<b>1,468,128</b>	<b>6,435,000</b>	<b>2,672,470</b>	<b>9,107,470</b>

YEAR	CERTIFICATES OF OBLIGATION SERIES 2010			GO REFUNDING BOND SERIES 2013			GO BONDS TOTAL		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2014	40,000	30,229	70,229	40,000.00	73,470	113,470	900,000	604,184	1,504,184
2015	40,000	28,772	68,772	40,000.00	72,726	112,726	935,000	569,063	1,504,063
2016	45,000	27,315	72,315	40,000.00	71,982	111,982	975,000	528,504	1,503,504
2017	50,000	25,676	75,676	40,000.00	71,238	111,238	1,020,000	485,695	1,505,695
2018	55,000	23,855	78,855	445,000.00	70,494	515,494	1,065,000	440,391	1,505,391
2019	60,000	21,852	81,852	455,000.00	62,217	517,217	1,110,000	400,772	1,510,772
2020	60,000	19,667	79,667	455,000.00	53,754	508,754	1,135,000	363,648	1,498,648
2021	65,000	17,482	82,482	470,000.00	45,291	515,291	1,180,000	326,961	1,506,961
2022	70,000	15,114	85,114	475,000.00	36,549	511,549	1,220,000	288,750	1,508,750
2023	70,000	12,565	82,565	490,000.00	27,714	517,714	1,265,000	249,007	1,514,007
2024	70,000	10,016	80,016	495,000.00	18,600	513,600	1,305,000	207,723	1,512,723
2025	70,000	7,466	77,466	505,000.00	9,393	514,393	1,345,000	164,702	1,509,702
2026	70,000	4,917	74,917	0	0	0	1,435,000	120,227	1,555,227
2027	65,000	2,367	67,367	0	0	0	1,495,000	61,712	1,556,712
2028	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>865,000</b>	<b>278,795</b>	<b>1,143,795</b>	<b>3,975,000</b>	<b>642,181</b>	<b>4,617,181</b>	<b>17,235,000</b>	<b>5,376,068</b>	<b>22,611,068</b>

**CAPITAL PROJECTS**

## CAPITAL BUDGET POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The following is a list of recommended debt policies:

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

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

CAPITAL IMPACT FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
IMPACT FEES - WATER	61,650	67,427	88,902	60,000	53,000	30,000	60,000	60,000	60,000	60,000
IMPACT FEES - SEWER	72,304	87,197	129,357	100,000	80,000	45,000	100,000	100,000	100,000	100,000
INTEREST	<u>3,789</u>	<u>2,627</u>	<u>2,555</u>	<u>2,500</u>	<u>2,175</u>	<u>1,100</u>	<u>3,001</u>	<u>3,246</u>	<u>(126)</u>	<u>114</u>
TOTAL REVENUES	137,743	157,251	220,814	162,500	135,175	76,100	163,001	163,246	159,874	160,114
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	2,639	19,552	0	25,000	25,000	0	0	0	0
CAPITAL OUTLAY	0	0	<u>75,973</u>	<u>250,000</u>	<u>228,853</u>	<u>250,000</u>	0	<u>2,411,000</u>	0	0
TOTAL EXPENSES	0	2,639	95,525	250,000	253,853	275,000	0	2,411,000	0	0
NET REVENUES	137,743	154,612	125,289	(87,500)	(118,678)	(198,900)	163,001	(2,247,754)	159,874	160,114
<i>FUND BALANCE</i>										
BEG BALANCE UNRESERVED	1,900,921	2,038,664	2,193,276	2,318,565	2,318,565	2,199,887	2,000,987	2,163,988	(83,766)	76,109
NET REVENUES	137,743	154,612	125,289	(87,500)	(118,678)	(198,900)	163,001	(2,247,754)	159,874	160,114
RESERVE FUTURE PROJS	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	2,038,664	2,193,276	2,318,565	2,231,065	2,199,887	2,000,987	2,163,988	(83,766)	76,109	236,223

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

WATER/SEWER PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013 BUDGET	2013 FORECAST	2014 BUDGET	PROJECTED			
	2010	2011	2012				2015	2016	2017	2018
<b>BASE REVENUES</b>										
INTEREST EARNINGS	1,361	514	435	498	375	295	292	292	293	293
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,361	514	435	498	375	295	292	292	293	293
<b>BASE EXPENSES</b>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	59,217	5,040	2,975	0	5,250	5,250	0	0	0	0
CAPITAL OUTLAY	523,111	0	0	0	0	96,500	0	0	0	0
TOTAL EXPENSES	582,328	5,040	2,975	0	5,250	101,750	0	0	0	0
NET REVENUES	(580,967)	(4,526)	(2,540)	498	(4,875)	(101,455)	292	292	293	293
<b>FUND BALANCE</b>										
BEGINNING BALANCE	986,551	405,584	401,058	398,518	398,518	393,643	292,188	292,480	292,773	293,065
NET REVENUES	(580,967)	(4,526)	(2,540)	498	(4,875)	(101,455)	292	292	293	293
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	405,584	401,058	398,518	399,016	393,643	292,188	292,480	292,773	293,065	293,358

**CITY OF SEABROOK  
MULTI-YEAR FINANCIAL OVERVIEW  
FIRE PROJECT FUND - GO BONDS 2003, 2005, 2008**

FIRE DEPT PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
INTEREST EARNINGS	2,399	1,461	931	745	636	398	0	0	0	0
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>2,399</b>	<b>1,461</b>	<b>931</b>	<b>745</b>	<b>636</b>	<b>398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	4,344	0	14,000	0	0	0	0	0
SERVICES	504	475	1,099	0	7,515	7,500	0	0	0	0
CAPITAL OUTLAY	<u>95,000</u>	<u>235,384</u>	<u>234,464</u>	<u>675,000</u>	<u>283,821</u>	<u>390,598</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENSES</b>	<b>95,504</b>	<b>235,859</b>	<b>239,907</b>	<b>675,000</b>	<b>305,336</b>	<b>398,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET REVENUES</b>	<b>(93,105)</b>	<b>(234,398)</b>	<b>(238,976)</b>	<b>(674,255)</b>	<b>(304,700)</b>	<b>(397,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>FUND BALANCE</i>										
BEGINNING BALANCE	1,268,879	1,175,774	941,376	702,400	702,400	397,700	(0)	(0)	(0)	(0)
NET REVENUES	(93,105)	(234,398)	(238,976)	(674,255)	(304,700)	(397,700)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
<b>ENDING BALANCE</b>	<b>1,175,774</b>	<b>941,376</b>	<b>702,400</b>	<b>28,145</b>	<b>397,700</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

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

LAKESIDE EXTENSION	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<b>BASE REVENUES</b>										
INTEREST EARNINGS	56	755	400	444	226	150	0	0	0	0
OTHER REVENUE	0	300	0	0	0	0	0	0	0	0
BOND PROCEEDS	<u>900,000</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 REVENUES	900,056	1,055	400	444	226	150	0	0	0	0
<b>BASE EXPENSES</b>										
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	51,539	16,757	4,436	0	0	0	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	<u>413,844</u>	<u>59,806</u>	<u>350,000</u>	<u>0</u>	<u>355,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	51,539	430,601	64,242	350,000	0	355,000	0	0	0	0
NET REVENUES	848,517	(429,546)	(63,842)	(349,556)	226	(354,850)	0	0	0	0
<b>FUND BALANCE</b>										
BEGINNING BALANCE	0	848,517	418,971	355,129	355,129	355,355	505	505	505	505
NET REVENUES	848,517	(429,546)	(63,842)	(349,556)	226	(354,850)	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	848,517	418,971	355,129	5,573	355,355	505	505	505	505	505

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

	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
GRANT PROCEEDS	0	39,613	3,739,274	8,573,169	3,036,540	1,757,742	0	0	0	0
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	39,613	3,739,274	8,573,169	3,036,540	1,757,742	0	0	0	0
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	660	50	1,348,143	2,350	0	0	0	0	0
CAPITAL OUTLAY	0	38,953	3,739,224	7,225,026	3,034,190	1,757,742	0	0	0	0
TOTAL EXPENSES	0	39,613	3,739,274	8,573,169	3,036,540	1,757,742	0	0	0	0
NET REVENUES	0	0	0	0	0	0	0	0	0	0
<i>FUND BALANCE</i>										
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  
2013-2014 BUDGET  
FUND 13 - CAPITAL PROJECTS  
TDRA GRANT**

EXPENDITURES	FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS 2013 FORECAST		2014 BUDGET VS 2013 BUDGET	
	2010	2011	2012	2013 BUDGET	2013 FORECAST	2014 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
5030 RENTALS & SERVICE	0	0	50	0	2,350	0				
5200 PROF FEES - ACCOUNTING	0	0	0	0	0	0	0	0.00%	0	0.00%
5212 PROF FEES - ARCHITECTURAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	0	660	0	994,404	0	0	0	0.00%	(994,404)	0.00%
5220 PROF FEES - LEGAL/GRANT ADMIN	0	0	0	353,079	0	0	0	0.00%	(353,079)	0.00%
5465 MISC EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
5472 BOND ISSUANCE COSTS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	0	660	50	1,347,483	2,350	0	0	0.00%	(1,347,483)	0.00%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6050 FACILITIES-WATER	0	0	788,861	426,631	0	0	0	0.00%	(426,631)	0.00%
6051 STREET IMPROVEMENTS	0	0	2,217,751	2,043,836	1,599,190	1,757,742	158,552	9.91%	(286,094)	-14.00%
6052 FLOOD & DRAINAGE	0	0	0	250,000	250,000	0	(250,000)	-100.00%	(250,000)	-100.00%
6070 LAND	0	<u>38,953</u>	<u>732,612</u>	<u>1,843,047</u>	<u>1,185,000</u>	0	<u>(1,185,000)</u>	-100.00%	<u>(1,843,047)</u>	-100.00%
TOTAL CAPITAL OUTLAY	0	38,953	3,739,224	4,563,514	3,034,190	1,757,742	(1,276,448)	-42.07%	(2,805,772)	-61.48%
TOTAL EXPENDITURES	0	39,613	3,739,274	5,910,997	3,036,540	1,757,742	(1,276,448)	-42.04%	(4,153,255)	-70.26%

**CITY OF SEABROOK  
MULTI-YEAR FINANCIAL OVERVIEW  
EDA GRANT - WATERFRONT DR**

	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<b>BASE REVENUES</b>										
GRANT PROCEEDS	0	83,200	583,002	2,750,000	590,331	1,743,467	0	0	0	0
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	83,200	583,002	2,750,000	590,331	1,743,467	0	0	0	0
<b>BASE EXPENSES</b>										
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	95,440	105,229	291,000	90,331	100,000	0	0	0	0
CAPITAL OUTLAY	0	0	465,483	2,459,000	500,000	1,643,517	0	0	0	0
TOTAL EXPENSES	0	95,440	570,712	2,750,000	590,331	1,743,517	0	0	0	0
NET REVENUES	0	(12,240)	12,290	0	0	(50)	0	0	0	0
<b>FUND BALANCE</b>										
BEGINNING BALANCE	0	0	(12,240)	50	50	50	0	0	0	0
NET REVENUES	0	(12,240)	12,290	0	0	(50)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	(12,240)	50	50	50	0	0	0	0	0

CITY OF SEABROOK  
 2013-2014 BUDGET  
 FUND 72 - CAPITAL PROJECTS - EDC  
 EDA GRANT - WATERFRONT DR

EXPENDITURES	FISCAL YEAR ENDING SEPTEMBER 30,						2014 BUDGET VS 2013 FORECAST		2014 BUDGET VS 2013 BUDGET	
	2010	2011	2012	2013 BUDGET	2013 FORECAST	2014 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
	5211 INSPECTION FEES	0	0	0	0	0	0	0	0.00%	0
5215 PROF FEES - ENGINEERING	0	95,440	105,229	291,000	90,331	100,000	9,669	10.70%	(191,000)	-65.64%
5220 PROF FEES - LEGAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
<b>TOTAL SERVICES</b>	<b>0</b>	<b>95,440</b>	<b>105,229</b>	<b>291,000</b>	<b>90,331</b>	<b>100,000</b>	<b>9,669</b>	<b>10.70%</b>	<b>(191,000)</b>	<b>0.00%</b>
6061 STREET IMPROVEMENT-POINT	0	0	465,483	2,459,000	500,000	1,643,517	1,143,517	228.70%	(815,483)	-33.16%
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>465,483</b>	<b>2,459,000</b>	<b>500,000</b>	<b>1,643,517</b>	<b>1,143,517</b>	<b>2</b>	<b>(815,483)</b>	<b>-33.16%</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>95,440</b>	<b>570,712</b>	<b>2,750,000</b>	<b>590,331</b>	<b>1,743,517</b>	<b>9,669</b>	<b>1.64%</b>	<b>(1,006,483)</b>	<b>0.00%</b>

**OTHER FUNDS**

**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			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
CHILD SAFETY REVENUE	13,846	17,756	17,003	13,700	15,161	15,000	15,450	15,914	16,391	16,883
INTEREST	<u>30</u>	<u>19</u>	<u>17</u>	<u>8</u>	<u>15</u>	<u>17</u>	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>
TOTAL REVENUES	13,876	17,775	17,020	13,708	15,176	15,017	15,465	15,929	16,406	16,898
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	8,082	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	2,839	22,109	9,499	30,000	6,000	30,000	5,100	5,100	5,100	5,100
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	10,921	22,109	9,499	30,000	6,000	30,000	13,100	14,600	14,600	14,900
NET REVENUES	2,955	(4,334)	7,521	(16,292)	9,176	(14,983)	2,365	1,329	1,806	1,998
<i>FUND BALANCE</i>										
BEGINNING BALANCE	19,119	22,074	17,740	25,261	25,261	34,437	19,454	21,819	23,148	24,954
NET REVENUES	2,955	(4,334)	7,521	(16,292)	9,176	(14,983)	2,365	1,329	1,806	1,998
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	22,074	17,740	25,261	8,969	34,437	19,454	21,819	23,148	24,954	26,951

**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			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<b>BASE REVENUES</b>										
STEP FINES	42,481	103,518	10,480	0	6,000	25,000	25,750	26,523	27,318	28,138
INTEREST	99	75	148	85	125	31	25	25	25	25
TOTAL REVENUES	42,580	103,593	10,628	85	6,125	25,031	25,775	26,548	27,343	28,163
<b>BASE EXPENSES</b>										
PERSONNEL	0	0	0	0	0	20,003	20,603	21,221	21,857	22,513
SUPPLIES	6,140	0	0	0	0	0	0	0	0	0
SERVICES	805	0	0	0	0	0	0	25	25	25
CAPITAL OUTLAY	32,238	47,879	0	145,000	98,000	0	0	0	0	0
TOTAL EXPENSES	39,183	47,879	0	145,000	98,000	20,003	20,603	21,246	21,882	22,538
NET REVENUES	3,397	55,714	10,628	(144,915)	(91,875)	5,029	5,172	5,302	5,461	5,625
<b>FUND BALANCE</b>										
BEGINNING BALANCE	76,020	79,417	135,131	145,759	145,759	53,884	58,913	64,085	69,387	74,848
NET REVENUES	3,397	55,714	10,628	(144,915)	(91,875)	5,029	5,172	5,302	5,461	5,625
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	79,417	135,131	145,759	844	53,884	58,913	64,085	69,387	74,848	80,472

**SEIZURE FUNDS**

**FUNCTION**

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

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

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

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
INTEREST	0	0	0	0	0	0	0	0	0	0
SEIZURE REVENUE	0	0	0	0	121,484	50,000	50,000	50,000	50,000	50,000
TOTAL REVENUES	0	0	0	0	121,484	50,000	50,000	50,000	50,000	50,000
<i>BASE EXPENSES</i>										
SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY	0	0	0	0	90,000	70,000	45,000	45,000	45,000	45,000
TOTAL EXPENSES	0	0	0	0	95,000	75,000	50,000	50,000	50,000	50,000
NET REVENUES	0	0	0	0	26,484	(25,000)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	0	0	26,484	1,484	1,484	1,484	1,484
NET REVENUES	0	0	0	0	26,484	(25,000)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	26,484	1,484	1,484	1,484	1,484	1,484

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

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
INTEREST	181	117	131	110	107	120	124	127	131	135
SEIZURE REVENUE	<u>42,912</u>	<u>109,808</u>	<u>81,443</u>	<u>25,000</u>	<u>59,926</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TOTAL REVENUES	43,093	109,925	81,574	25,110	60,033	50,120	50,124	50,127	50,131	50,135
<i>BASE EXPENSES</i>										
PERSONNEL	0	0	0	0	15,000	15,000	15,000	15,000	15,000	15,000
SUPPLIES	2,808	0	5,839	7,500	5,839	7,500	7,500	7,500	7,500	7,500
SERVICES	9,809	9,637	24,704	8,700	8,547	10,000	10,000	10,000	10,000	10,000
CAPITAL OUTLAY	<u>185,791</u>	<u>25,220</u>	0	<u>100,000</u>	0	<u>75,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TOTAL EXPENSES	198,408	34,857	30,543	49,000	29,386	107,500	82,500	82,500	82,500	82,500
NET REVENUES	(155,315)	75,068	51,031	(23,890)	30,647	(57,380)	(32,376)	(32,373)	(32,369)	(32,365)
<i>FUND BALANCE</i>										
BEGINNING BALANCE	207,174	51,859	126,927	177,958	177,958	208,605	151,225	118,849	86,476	54,107
NET REVENUES	(155,315)	75,068	51,031	(23,890)	30,647	(57,380)	(32,376)	(32,373)	(32,369)	(32,365)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	51,859	126,927	177,958	154,068	208,605	151,225	118,849	86,476	54,107	21,742

**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			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<b>BASE REVENUES</b>										
PARK IMPACT FEES	10,750	14,250	17,500	5,000	10,000	5,500	3,000	2,500	2,500	2,500
INTEREST	<u>31</u>	<u>14</u>	<u>18</u>	<u>14</u>	<u>15</u>	<u>15</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL REVENUES	10,781	14,264	17,518	5,014	10,015	5,515	3,010	2,510	2,510	2,510
<b>BASE EXPENSES</b>										
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	13,794	8,931	0	0	5,500	0	3,000	2,500	2,500	2,500
CAPITAL OUTLAY	<u>5,640</u>	<u>5,841</u>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>45,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	19,434	14,772	0	20,000	5,500	45,000	3,000	2,500	2,500	2,500
NET REVENUES	(8,653)	(508)	17,518	(14,986)	4,515	(39,485)	10	10	10	10
<b>FUND BALANCE</b>										
BEGINNING BALANCE	27,032	18,379	17,871	35,389	35,389	39,904	419	429	439	449
NET REVENUES	(8,653)	(508)	17,518	(14,986)	4,515	(39,485)	10	10	10	10
CAFR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	18,379	17,871	35,389	20,403	39,904	419	429	439	449	459

## 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			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<b>BASE REVENUES</b>										
RENTAL INCOME	N/A	6,825	39,658	52,000	62,000	63,000	64,260	65,545	66,856	68,193
INTEREST INCOME	N/A	0	0	0	0	0	0	0	0	0
TRANSFER IN FRM GF	N/A	48,000	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>54,825</b>	<b>39,658</b>	<b>52,000</b>	<b>62,000</b>	<b>63,000</b>	<b>64,260</b>	<b>65,545</b>	<b>66,856</b>	<b>68,193</b>
<b>BASE EXPENSES</b>										
PERSONNEL SERVICES	N/A	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	N/A	22,274	2,796	4,500	3,000	4,500	4,635	4,774	4,917	5,065
SERVICES	N/A	32,534	29,502	42,880	34,900	45,100	46,453	47,847	49,282	50,760
CAPITAL OUTLAY	N/A	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>54,808</b>	<b>32,298</b>	<b>47,380</b>	<b>37,900</b>	<b>49,600</b>	<b>51,088</b>	<b>52,621</b>	<b>54,199</b>	<b>55,825</b>
<b>NET REVENUES</b>	<b>0</b>	<b>17</b>	<b>7,360</b>	<b>4,620</b>	<b>24,100</b>	<b>13,400</b>	<b>13,172</b>	<b>12,925</b>	<b>12,657</b>	<b>12,368</b>
<b>FUND BALANCE</b>										
BEGINNING BALANCE	0	0	17	7,377	7,377	31,477	44,877	58,049	70,974	83,630
NET REVENUES	0	17	7,360	4,620	24,100	13,400	13,172	12,925	12,657	12,368
ENDING BALANCE-UNRESERVED	0	17	7,377	11,997	31,477	44,877	58,049	70,974	83,630	95,998

**PUBLIC SAFETY FUND**

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

The purchase requests could include the following:

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

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

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

**CITY OF SEABROOK  
MULTI-YEAR FINANCIAL OVERVIEW  
PUBLIC SAFETY FUND**

PUBLIC SAFETY FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<b>BASE REVENUES</b>										
INTEREST	0	14	74	50	60	45	47	48	50	51
CONTRIBUTIONS	0	86,844	92,018	91,200	94,305	94,000	94,000	94,000	94,000	94,000
TOTAL REVENUES	0	86,858	92,092	91,250	94,365	94,045	94,047	94,048	94,050	94,051
<b>BASE EXPENSES</b>										
SUPPLIES	0	0	6,495	0	4,917	0	0	48	50	51
SERVICES	0	0	0	0	2,847	0	0	0	0	0
CAPITAL OUTLAY	0	0	52,383	82,080	24,786	84,874	84,600	84,600	84,600	84,600
TOTAL EXPENSES	0	0	58,878	82,080	32,550	84,874	84,600	84,648	84,650	84,651
NET REVENUES	0	86,858	33,214	9,170	61,815	9,171	9,447	9,400	9,400	9,400
<b>FUND BALANCE</b>										
BEGINNING BALANCE	n/a	0	86,858	120,072	120,072	181,887	191,058	200,505	209,905	219,305
NET REVENUES	0	86,858	33,214	9,170	61,815	9,171	9,447	9,400	9,400	9,400
ENDING BALANCE	0	86,858	120,072	129,242	181,887	191,058	200,505	209,905	219,305	228,705

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			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
MUN COURT SECURITY FEES	10,736	17,406	11,620	12,000	6,200	6,000	6,300	6,552	6,749	6,884
INTEREST	<u>66</u>	<u>50</u>	<u>36</u>	<u>55</u>	<u>27</u>	<u>25</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	10,802	17,456	11,656	12,055	6,227	6,025	6,300	6,552	6,749	6,884
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	6,540	6,952	7,520	18,472	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	413	145	0	10,431	0	0	0	0	0
SERVICES	0	11,823	0	0	1,895	0	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	<u>9,550</u>	<u>5,325</u>	<u>20,000</u>	<u>0</u>	<u>22,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	6,540	28,738	12,990	38,472	12,326	22,000	0	0	0	0
NET REVENUES	4,262	(11,282)	(1,334)	(26,417)	(6,099)	(15,975)	6,300	6,552	6,749	6,884
<i>FUND BALANCE</i>										
BEGINNING BALANCE	43,309	47,571	36,289	34,955	34,955	23,856	2,881	9,181	15,733	22,482
NET REVENUES	4,262	(11,282)	(1,334)	(26,417)	(6,099)	(15,975)	6,300	6,552	6,749	6,884
TRNSFR TO OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	47,571	36,289	34,955	8,538	23,856	2,881	9,181	15,733	22,482	29,365

## 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			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
COURT TECHNOLOGY FEES	14,266	23,174	15,522	15,000	8,823	8,800	8,000	8,000	8,000	8,000
INTEREST	<u>2</u>	<u>3</u>	<u>7</u>	<u>0</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>16</u>	<u>7</u>	<u>7</u>
TOTAL REVENUES	14,268	23,177	15,529	15,000	8,830	8,807	8,000	8,000	8,000	8,000
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	565	11,122	12,692	0	180	0	0	0	0	0
SERVICES	905	514	1,405	0	2,130	0	0	0	0	0
CAPITAL OUTLAY	<u>22,470</u>	<u>(550)</u>	<u>5,339</u>	<u>15,000</u>	<u>0</u>	<u>15,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL EXPENSES	23,940	11,086	19,436	15,000	2,310	15,000	10,000	10,000	10,000	10,000
NET REVENUES	(9,672)	12,091	(3,907)	0	6,520	(6,193)	(2,000)	(2,000)	(2,000)	(2,000)
<i>FUND BALANCE</i>										
BEGINNING BALANCE	13,732	4,060	16,151	12,244	12,244	18,764	12,571	10,571	8,571	6,571
NET REVENUES	(9,672)	12,091	(3,907)	0	6,520	(6,193)	(2,000)	(2,000)	(2,000)	(2,000)
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	4,060	16,151	12,244	12,244	18,764	12,571	10,571	8,571	6,571	4,571

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

MUNICIPAL COURT TIME	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
TIME PAYMENT FEES	1,439	1,897	1,449	1,500	725	725	725	725	725	725
INTEREST	0	13	11	0	10	10	10	10	10	10
TOTAL REVENUES	1,439	1,910	1,460	1,500	735	735	735	735	735	735
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	20,000	0	20,000	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	20,000	0	20,000	0	0	0	0
NET REVENUES	1,439	1,910	1,460	(18,500)	735	(19,265)	735	735	735	735
<i>FUND BALANCE</i>										
BEGINNING BALANCE	15,451	16,890	18,800	20,260	20,260	20,995	1,730	2,465	3,200	3,935
NET REVENUES	1,439	1,910	1,460	(18,500)	735	(19,265)	735	735	735	735
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	16,890	18,800	20,260	1,760	20,995	1,730	2,465	3,200	3,935	4,670

**PEG FUND**

**FUNCTION**

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

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

PEG	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
INTEREST	0	0	33,106	0	0	0	0	0	0	0
FRANCHISE TAX	0	0	0	34,000	31,748	31,000	31,000	31,000	31,000	31,000
TOTAL REVENUES	0	0	33,106	34,000	31,748	31,000	31,000	31,000	31,000	31,000
<i>BASE EXPENSES</i>										
SUPPLIES	0	0	3,455	9,795	6,985	6,200	0	0	0	0
SERVICES	0	0	0	4,000	50	5,000	0	0	0	0
CAPITAL OUTLAY	0	0	21,259	20,000	0	10,000	31,000	31,000	31,000	31,000
TOTAL EXPENSES	0	0	24,714	33,795	7,035	21,200	31,000	31,000	31,000	31,000
NET REVENUES	0	0	8,392	205	24,713	9,800	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	n/a	0	0	8,392	8,392	33,105	42,905	42,905	42,905	42,905
NET REVENUES	0	0	8,392	205	24,713	9,800	0	0	0	0
ENDING BALANCE	0	0	8,392	8,597	33,105	42,905	42,905	42,905	42,905	42,905

**BUDGET STABILIZATION FUND**

**FUNCTION**

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

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

BUDGET STABILIZATION FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2013	2013	2014	PROJECTED			
	2010	2011	2012	BUDGET	FORECAST	BUDGET	2015	2016	2017	2018
<i>BASE REVENUES</i>										
INTEREST	0	0	532	1,200	800	900	923	924	925	926
TRANSFERS IN	0	0	800,000	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	800,532	1,200	800	900	923	924	925	926
<i>BASE EXPENSES</i>										
TRANSFER TO GF	0	0	0	0	0	0	0	0	0	0
TRANSFER TO EF	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS OUT	0	0	0	0	0	0	0	0	0	0
NET REVENUES	0	0	800,532	1,200	800	900	923	924	925	926
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	800,532	800,532	801,332	802,232	803,155	804,078	805,003
NET REVENUES	0	0	800,532	1,200	800	900	923	924	925	926
ENDING BALANCE	0	0	800,532	801,732	801,332	802,232	803,155	804,078	805,003	805,929

**APPENDIX**

**CITY OF SEABROOK  
2013 BUDGET CALENDAR FOR 2013-14 BUDGET**

DATE	DAY	EVENT
Mar 1 - 31	Mon - Fri	Finance Dept review & update new budget sheets & forecasts for each department
Mar 15-31	Mon - Fri	Prepare Personnel Budget (Finance & Personnel) & update department budget worksheets.
Mar 19	Tues	Initial meeting with city manager and HR to discuss materials for budget planning staff retreat
Mar 25- Apr 1	Mon - Fri	Complete preparation of departmental budget sheets
Mar 26	Tues	Meet with city manager and HR in preparation of Apr 2 staff retreat
Apr 2	Tues	Budget planning staff retreat
Apr 3	Wed	Download March final numbers, update forecasts & budget sheets
Apr 4	Thur	Distribute budget worksheet files & current forecasts to department directors.
Apr 8-Apr 19	Mon-Fri	Finance - Review revenue/expense estimates, assist in completion of personnel sheets
April 22	Mon	1st draft department budgets submitted to finance dept with updated forecasts
Apr 22-Apr 26	Mon-Fri	Finance - Review budgets & forecasts submitted for completeness, review decision packages
April 29	Mon	Distribute 1st UNCUT draft of 2012-13 budget to department heads
April 30	Tues	Goal setting session with City Council and staff
May 2	Thur	Meet with staff to discuss 1st UNCUT budget, personnel changes, decision packages, goals
May 6-May 10	Mon-Fri	Update budgets with changes from May 2nd staff meeting, work with HR on personnel changes
May 9-May 31	Mon-Fri	Departments update their accomplishments and goals for new year
May 15-May 31	Mon-Fri	Receive rate letter and estimates from TMRS, receive premium pricing on health insurance
Late May		Update budgets to reflect new TMRS & healthcare costs
May 20-Jun 28	Mon-Fri	Continue working with staff to get budget balanced
Jul 2	Tue	Present balanced budget to Council
Jul 9	Tue	City Council Budget Workshop
Jul 23	Tue	City Council Budget Workshop
Aug 22	Thur	Email PDF by noon Notice of Public Hearing on 2013-14 Budget to newspaper
Aug 23	Fri	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Aug 27	Tue	Budget & Tax workshop
Aug 29	Thur	Publication of Notice of Public Hearing on 2013-14 Budget (14 days required before public hearing)
Aug 23	Fri	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Aug 26	Mon	Calculation of Effective and Rollback tax rates.
Aug 27	Tue	City Council Budget Workshop
Aug 29	Thur	Email PDF file by noon publication of Effective and Rollback tax rates & post notice on website/TV
Aug 30	Fri	72 hour notice for meeting to discuss effective tax rate calculation, Proposed rate & final budget
Sep 3	Tue	Council Agenda - Discuss final budget & proposed tax rate. Take record vote on proposed tax rate if increased and schedule public hearings. If no increase, tax rate can be adopted any time after the budget is adopted.
Sep 5	Thur	Publication of Effective and Rollback tax rates.
Sep 5	Thur	Email PDF file by noon of notice of Public Hearings on Tax Rate change (if needed) & post on website/TV
Sep 12	Thur	Publication of notice of Public Hearings on Tax Rate change. (7 days required before public hearing)
Sep 13	Fri	72 hour notice of Public Hearing on 2013-14 Budget
Sep 17	Tue	Public Hearing on 2013-14 Budget
Sep 17	Tue	Council adopts 2013-14 Budget. RECORD VOTE REQUIRED
Sep 20	Fri	72 hour notice for 1st public hearing on tax rate
Sep 24	Tue	First public hearing on tax rate change.
Sep 26	Thur	Email PDF file by noon of Notice of Tax Rate Increase
Sep 27	Fri	Last day to adopt budget per Charter.
Sep 27	Fri	72 hour notice for 2nd public hearing on tax rate
Oct 1	Tue	Second public hearing on tax rate change.
Oct 2	Wed	Post on website/TV Notice of Tax Rate Increase
Oct 3	Thur	Publication of Notice of Tax Rate Increase
Oct 11	Fri	72 hour notice for meeting at which Council will adopt tax rate
Oct 15	Tue	Council adopts 2013 Ad Valorem Tax Rate. (Not <3 days or >14 days after 2nd public hearing) (regular council meeting) (Meeting is 14 days AFTER 2nd PH)

**CITY OF SEABROOK  
ORDINANCE NO. 2013-19  
BUDGET ORDINANCE FY 2013/14**

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AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2013 AND ENDING ON SEPTEMBER 30, 2014 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD ON SEPTEMBER 17, 2013 IN ACCORDANCE WITH THE CITY'S CHARTER AND WITH STATE LAW.

WHEREAS, the City Manager on July 2, 2013, filed a proposed budget with the Council for the fiscal year commencing October 1, 2013, 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 17, 2013 after due notice as required by the Charter of the City of Seabrook and laws of the State of Texas; now, therefore,

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

THAT, the figures in the amount of \$17,259,608 for the General Fund, Enterprise Fund, and Debt Service Fund, and \$5,709,500 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 2013/14 Budget, be and the same are hereby, in all things, approved, appropriated and amended. Copies of the 2013/14 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 17TH DAY OF SEPTEMBER 2013.

  
\_\_\_\_\_  
GLENN R. ROYAL, MAYOR

ATTEST:

  
\_\_\_\_\_  
MICHELE L. GLASER, TRMC  
CITY SECRETARY



Ordinance No. 2013-19  
Exhibit A

CITY OF SEABROOK  
2013-14 BUDGET  
COMBINED FUND SUMMARY

	OPERATING & DEBT						SPECIAL REVENUE FUNDS										BUDGET STABIL.	
	01	20	08	05	07	09	12	14	15	41	42	43	44	45	77	78		79
	GENERAL	ENTER-PRISE	DEBT SERVICE	STATE SEIZURE	CHILD SAFETY	FEDERAL SECURE	STEP	PUBLIC SAFETY	HOTEL MOTEL	CAROTH	PARK IMPROVE	NATURAL PLYGRND	COURT SECURITY	TIME PAYMENT	TECH. NOLOGY	PEG		
EST BEG BAL-UNRESERVED	3,360,881	3,742,471	1,891,540	26,484	34,437	209,605	53,884	181,887	594,887	31,477	39,904	4,363	23,856	20,985	18,764	33,105		801,332
TAXES	6,541,707	0	1,559,818	0	0	0	0	0	380,000	0	0	0	0	0	0	31,000	0	0
GOVERNMENTAL SERVICES	823,428	6,237,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	44,100	140,500	0	50,000	15,000	50,000	25,000	84,000	0	83,000	5,500	0	6,000	716	8,800	0	0	0
INTEREST	6,085	3,428	2,500	0	17	120	45	800	45	0	0	15	0	25	10	0	0	800
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSF FROM OTHER FUND	1,696,744	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	9,413,044	6,381,429	1,562,318	50,000	15,017	50,120	25,031	94,045	380,800	63,000	5,515	0	6,025	735	8,807	31,000	0	900
TOTAL RESOURCES FOR OPERATIONS	12,773,935	10,123,897	3,424,156	78,484	49,454	258,725	78,915	275,932	925,487	94,477	45,419	4,363	29,881	21,730	27,571	64,105		802,232
PERSONNEL	6,413,718	1,128,513	0	0	0	15,800	20,003	0	71,251	0	0	0	0	0	0	0	0	0
SUPPLIES	302,702	65,100	0	0	0	7,500	0	0	1,850	4,500	0	0	0	0	0	6,200	0	0
SERVICES	2,449,608	2,819,930	1,550	5,000	30,000	10,000	0	0	288,485	45,100	0	0	0	20,000	0	5,000	0	0
CAPITAL OUTLAY	220,500	72,000	0	70,000	0	75,000	0	84,874	150,000	0	45,000	4,000	22,000	0	15,000	10,000	0	0
CONSTRUCTION	0	287,500	0	0	0	0	0	70,000	0	0	0	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OPERATING TRANSF OUT	0	421,381	1,504,184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APPR. FUTURE PROJECTS	0	1,571,744	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	9,389,728	6,387,188	1,565,734	75,000	30,000	107,800	20,003	154,874	599,218	49,600	45,000	4,000	27,000	20,000	15,000	21,200	0	0
NET REVENUE	29,318	14,278	36,584	(25,000)	(14,983)	(97,680)	(9,092)	(60,829)	(148,419)	(13,400)	(39,485)	(4,000)	(20,975)	(19,265)	(6,183)	(8,800)		900
END BALANCE-UNRESERVED	3,387,209	3,758,749	1,818,422	1,484	18,464	151,225	58,913	121,058	418,271	44,877	419	363	2,881	1,730	12,571	42,905		802,232
RESERVED FUND BALANCE	3,387,209	3,758,749	1,818,422	1,484	18,464	151,225	58,913	121,058	359,178	44,877	419	363	2,881	1,730	12,571	42,905		802,232
TOTAL FUNDS	26,318	14,278	56,582	(25,000)	(14,983)	(97,380)	5,009	(80,829)	210,760	13,400	(39,485)	(4,000)	(20,975)	(19,265)	(6,183)	8,800		900
CHANGE IN FUND BALANCE																		

Ordinance No. 2013-19  
Exhibit A

CITY OF SEABROOK  
2013-14 BUDGET  
COMBINED FUND SUMMARY

	CAPITAL PROJECT FUNDS										TOTALS			
	13 TDNA GRANT	19 CAPITAL IMPACT	30 CAP PROJ WVBS	33 FIRE PROJ GO BBS	38 LAKE/REP CO	72 EDA GRANT	OPERATING & DEBT	SPECIAL REVENUE	CAPITAL PROJECTS	ALL FUNDS				
EST BEG BAL-UNRESERVED	0	2,199,887	101,765	397,700	355,355	50	8,965,202	2,043,780	3,054,757	14,063,739				
TAXES	0	0	0	0	0	0	8,101,223	381,000	0	8,482,223				
INTERGOVERNMENTAL	0	0	0	0	0	0	579,426	0	0	579,426				
SERVICES	0	0	0	0	0	0	6,839,500	0	0	6,839,500				
OTHER	0	75,000	0	0	0	0	184,800	318,025	75,000	577,825				
INTEREST	0	1,100	295	398	150	0	10,991	1,971	1,943	14,905				
LOAN/BOND/GRANT PROCEEDS	1,757,742	0	0	0	0	1,743,467	0	0	3,501,209	3,501,209				
TRANSF FROM OTHER FUND	0	0	0	0	0	1,698,744	0	0	1,698,744	1,698,744				
TOTAL REVENUES	1,757,742	76,100	295	398	150	1,743,467	17,350,768	710,996	3,576,152	21,645,934				
TOTAL RESOURCES FOR OPERATIONS	1,757,742	2,275,987	102,060	398,098	355,505	1,743,517	26,321,868	2,754,776	6,632,909	35,709,972				
PERSONNEL	0	0	0	0	0	0	7,543,230	103,254	0	7,646,484				
SUPPLIES	0	0	0	0	0	0	387,802	19,700	0	407,502				
SERVICES	0	25,000	5,250	7,500	0	100,000	5,971,965	491,565	137,760	5,810,680				
CAPITAL OUTLAY	1,757,742	250,000	96,500	390,598	355,000	1,643,517	271,205	4,483,357	4,483,357	5,371,731				
CONSTRUCTION	0	0	0	0	0	0	287,500	70,000	0	357,500				
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	1,825,545	0	0	1,825,545				
OPERATING TRANSF OUT	0	0	0	0	0	0	1,571,744	5,000	0	1,576,744				
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0	0	0	0				
TOTAL EXPENDITURES	1,757,742	275,000	101,750	389,098	355,000	1,743,517	17,259,008	1,076,393	4,631,107	22,969,108				
NET REVENUE	0	(188,900)	(101,455)	(397,700)	(354,850)	(50)	97,177	(387,397)	(1,052,955)	(1,323,175)				
END BALANCE-UNRESERVED	0	2,000,987	310	(0)	505	0	9,062,379	1,876,343	2,001,802	12,740,569				
RESERVED FUND BALANCE	0	0	281,878	0	0	0	0	358,178	281,878	651,054				
TOTAL FUNDS	0	2,000,987	292,188	(0)	505	0	9,062,379	2,035,559	2,283,680	13,391,618				
CHANGE IN FUND BALANCE	0	(188,900)	190,423	(397,700)	(354,850)	(50)	97,177	(6,221)	(791,077)	(672,121)				

**CITY OF SEABROOK  
ORDINANCE NO. 2013-18  
EDC BUDGET ORDINANCE  
FY 2013/14**

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AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK ECONOMIC DEVELOPMENT CORPORATION BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2013 AND ENDING ON SEPTEMBER 30, 2014 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 17, 2013.

WHEREAS, On August 12, 2013, 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, 2013, and

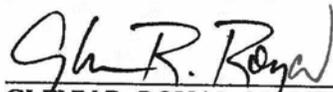
WHEREAS, the budget must now be approved by the Seabrook City Council; now, therefore,

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

THAT, the figures in the amount of \$1,920,295 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 2013/14 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 17TH DAY OF SEPTEMBER, 2013.

  
\_\_\_\_\_  
GLENN R. ROYAL, MAYOR

ATTEST:

  
\_\_\_\_\_  
MICHELE L. GLASER, TRMC  
CITY SECRETARY



**Ord. No. 2013-18**  
**Exhibit A**

**ECONOMIC DEVELOPMENT CORPORATION BUDGET SUMMARY**  
**FY 2013/14**

EST BEG BAL UNRES	2,464,223
<b>REVENUES</b>	
TAXES	724,488
OTHER REVENUE	1,895
INTEREST	3,966
TOTAL REVENUES	730,349
TOTAL FUNDS	3,194,572
<b>EXPENDITURES</b>	
PERSONNEL	0
SUPPLIES	100
SERVICES	895,195
CONSTRUCTION	900,000
PAYMENTS FOR DEBT SERVICE	0
OPERATING TRANSF OUT	125,000
TOTAL EXPENDITURES	1,920,295
NET REVENUE	(1,189,946)
EST END BALANCE UNRES	1,274,277
PLUS: RES FUND BALANCES	180,000
TOTAL FUND BALANCES	1,454,277

**CITY OF SEABROOK  
ORDINANCE NO. 2013-17  
CRIME CONTROL AND PREVENTION DISTRICT BUDGET ORDINANCE  
FY 2013/14**

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK CRIME CONTROL AND PREVENTION DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2013 AND ENDING ON SEPTEMBER 30, 2014 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 17, 2013.

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 17, 2013**; and

WHEREAS, the Board approved a proposed budget for the fiscal year commencing October 1, **2013** on **September 17, 2013**; and

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

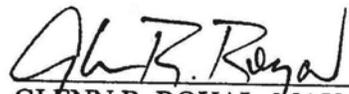
WHEREAS, the City Council held a public hearing on the budget on **September 17, 2013** prior to approving the District's budget; now, therefore

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

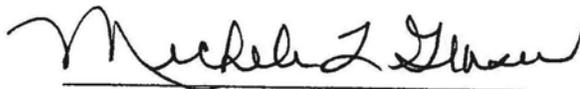
THAT, a budget in the amount of **\$674,270** for the Crime Control and Prevention District Budget, prepared and submitted by the Board of Directors of the District is, in all things, approved, appropriated and amended. A copy of the **2013/14** Budget Revenue and Expense Summary, identified as Exhibit 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 17TH DAY OF SEPTEMBER 2013.

  
\_\_\_\_\_  
GLENN R. ROYAL, MAYOR

ATTEST:

  
\_\_\_\_\_  
MICHELE L. GLASER, TRMC  
CITY SECRETARY



**Ord. No. 2013-17**  
**Exhibit A**

**CRIME CONTROL & PREVENTION DISTRICT BUDGET SUMMARY**  
**FY 2013/14**

EST BEG BAL	328,101
<b>REVENUES</b>	
TAXES	678,300
INTEREST	100
TOTAL REVENUES	678,400
TOTAL FUNDS	1,006,501
<b>EXPENDITURES</b>	
PERSONNEL	601,184
SUPPLIES	14,000
SERVICES	59,086
TOTAL EXPENDITURES	674,270
NET REVENUE	4,130
<b>END BALANCE</b>	<b>332,231</b>

**CITY OF SEABROOK  
ORDINANCE NO. 2013-20  
TAX ORDINANCE**

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AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF SEABROOK, TEXAS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2014 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS the City Council of the City of Seabrook finds that the tax for the year 2013 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 2013, 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 2013 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of **48.3154** cents on each one hundred dollars (\$100.00) assessed valuation on all property situated with the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.95 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS AN A \$100,000 HOME BY APPROXIMATELY \$0.00.**

**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 2013 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of **16.8075** 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.

46           **SECTION 3.** The total ad valorem tax rate in the City of Seabrook to be assessed  
 47 and collected for **2013** and for each year thereafter until it be otherwise provided and  
 48 ordered is **65.1229** cents on each hundred dollars (\$100.00) assessed valuation on all  
 49 property situated within the limits of the City of Seabrook, which property is not exempt  
 50 from taxation under valid laws.

51

52           **SECTION 4.** All taxes levied hereby are payable on or before December 31,  
 53 **2013.** Taxpayers who have not paid their tax bill levied hereunder on or before the 31st  
 54 day January, **2014** shall be assessed a penalty of six percent (6%) of the amount of the tax  
 55 for the first calendar month it is delinquent plus one percent (1%) for each additional  
 56 month or portion of a month the tax remains unpaid prior to July 1st of the year becomes  
 57 delinquent. A tax delinquent on July 1st incurs a total penalty of twelve percent (12%) of  
 58 the amount of delinquent tax without regard to the number of months the tax has been  
 59 delinquent. A delinquent tax accrues interest at the rate of one percent (1%) for each  
 60 month the tax remains unpaid.

61

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

66

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

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71                           **PASSED, APPROVED AND ADOPTED ON FIRST AND FINAL**  
 72 **READING THIS THE 15TH DAY OF OCTOBER 2013.**

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 GLENN R. ROYAL, MAYOR

ATTEST:



\_\_\_\_\_  
 MICHELE L. GLASER, TRMC  
 CITY SECRETARY



**CITY OF SEABROOK  
RESOLUTION NO. 2013-17  
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

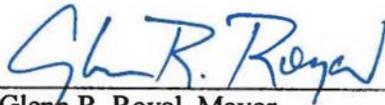
WHEREAS, the PFIA requires an annual review, now, therefore

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 17<sup>th</sup> DAY OF SEPTEMBER 2013.

  
\_\_\_\_\_  
Glenn R. Royal, Mayor

ATTEST:

  
\_\_\_\_\_  
Michele L. Glaser, 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

Resolution 2013-17  
Exhibit A

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

**5. PRUDENCE**

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

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

**6. OBJECTIVE**

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

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

**7. DELEGATION OF AUTHORITY**

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

**Resolution 2013-17  
Exhibit A**

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

**8. TRAINING**

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

**9. ETHICS AND CONFLICTS OF INTEREST**

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

**10. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**

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

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

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

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

**11. AUTHORIZED AND SUITABLE INVESTMENTS**

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

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

**12. PROCUREMENT**

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

**13. MONITORING**

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

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

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

**11. COLLATERALIZATION**

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

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

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

**Resolution 2013-17**  
**Exhibit A**

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, CD's 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 it's 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.

Resolution 2013-17  
Exhibit A

- 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;
- 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 30<sup>th</sup>. Property taxes collected within 60 days subsequent to September 30<sup>th</sup> have not been recorded as the amount is not considered material.
2. Franchise taxes, sales taxes, licenses and permits, and fines are not susceptible to accrual since they are not measurable until received.
3. Federal and state grants are recorded when due. Revenues on cost-reimbursement grants are accrued when the related expenditures are incurred.
4. Interest is recorded when earned.

### *ACCRUAL BASIS OF ACCOUNTING*

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

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

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

**A.  
BUDGET**

Section 5.01. Department of Finance.

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

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

(Charter Election of 5-8-2010)

Section 5.02. Public record.

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

Section 5.03. Annual budget.

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

- (1) An itemized estimate of the expense of conducting each department, division and office.
- (2) Reasons for proposed increases or decreases of such items of expenditure compared with the current fiscal year.
- (3) A separate schedule for each department, indicating tasks to be accomplished by the department during the year, and additional desirable tasks to be accomplished if possible.
- (4) A statement of the total probable income of the City from taxes for the period covered in the estimate.
- (5) Tax levies, rates and collections for the preceding three (3) years and ensuing five (5) years.
- (6) An itemization of all anticipated revenue from sources other than the tax levy.

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

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

Section 5.04. Administration of budget.

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

(b) *Financial Reports:* The City Manager shall submit to the Council at least quarterly a report covering the financial conditions of the city. The financial expenditure records of the City will be maintained on a modified accrual basis to support this type of financial management.  
(Charter Election of 5-8-2010)

Section 5.05. Emergency appropriations.

At any time in any fiscal year, the Council may, pursuant to this section make emergency appropriations to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such appropriation shall be by ordinance adopted by the favorable votes of five (5) or more of the Councilmembers qualified and serving. To the extent that there is no available unappropriated revenue and/or unencumbered fund balances to meet such appropriations, the Council may by such ordinance authorize the issuance of emergency notes, which may be renewed as necessary.  
(Election of 5-7-2005)

Section 5.06. Amendments after adoption.

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

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

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

transfer part or all of any unencumbered appropriation balance from one fund department, office or agency to another.

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

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

(Election of 5-7-2005)

Section 5.07. Borrowing in anticipation of property taxes.

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

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

Section 5.08. Depository.

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

Section 5.09. Purchase procedure.

All purchases made and contracts executed by the City shall be pursuant to a requisition from the head of the office, department or agency whose appropriation will be charged and no contract or order shall be binding upon the City unless and until the City Manager certifies that there is to the credit of such office, department or agency a sufficient unencumbered appropriation and allotment balance to pay for the supplies, materials, equipment or contractual services for which the contract or order is to be issued. Before the City makes any purchase for supplies, materials, equipment, or contractual services, the opportunity shall be given for competition as hereinafter provided. The Council may by resolution specify an amount for which the City Manager may contract for expenditure without competitive bidding; any expenditure over said amount must be expressly approved by Council. All contracts or purchases exceeding the amount set for non-

competitive bidding shall be let to the lowest and best responsible bidder after there has been opportunity for competitive bidding as provided for by law or ordinance; provided that the Council or the City Manager in such cases as he or she is authorized to contract for the City, shall have the right to reject any and all bids. Contracts for personal and professional services need not be let on competitive bids. The City shall enter into all contracts in accordance with state law.

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

Section 5.10. Independent audit.

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

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

B.

BONDS\*

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

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Section 5.11. Borrowing for capital improvements.

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

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

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

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

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

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

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

### C.

## TAX ADMINISTRATION

### Section 5.12. Division of Taxation.

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

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

### Section 5.13. Powers of taxation.

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

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

### Section 5.14. Assessment of property for taxes.

All property, real, personal or mixed, having a situs within the corporate limits of the City on January 1 of each year, not expressly exempted by law, shall be subject to taxation by the City for such year. The Council may prescribe the mode and manner of making renditions, tax lists, assessments, and tax rolls. Every person, partnership, association or corporation holding, owning, or controlling property within the limits of the City, shall, between January 1 and April 1 of each year, file with the City Assessor-Collector a full and complete sworn inventory of such property held, owned, or controlled within said limits on January 1 each year. The Council may prescribe by ordinance the mode and manner of making such inventories, and penalties for failing or refusing to submit the same. The City Assessor-Collector shall review all renditions made to him or her and determine the value of the property rendered and fix the value thereof for tax purposes. If the City Assessor-Collector fixes a value higher than that shown on the owner's rendition, he or she shall give written notice thereof to such owner at his or her last known address by depositing the same, postage paid, in the United States mail, notifying him or her that he or she may appear before the Board of Equalization to protest such change. In all cases where no rendition of real or personal property is made by the owner thereof, the City Assessor-Collector shall ascertain the amount and value of such property and assess the same, and such assessment shall be as valid and binding as if the property involved had been rendered by such

owner, provided that if the City Assessor-Collector shall assess any such property which has not previously been assessed, or if he or she shall assess any such property at a higher valuation from that shown on the last preceding tax roll, he or she shall give notice of such assessment, or such change in assessment, as above provided. All assessments of real property, whether rendered by the owner or assessed by the City Assessor-Collector, shall list the value of the land and improvements separately and the total values and describe such property sufficiently to identify it, giving the name of the last known owner thereof. If the ownership of any property should be unknown to the City Assessor-Collector, he or she shall state that fact. The City Assessor-Collector shall assess any property which has been omitted from assessment in prior years upon a current supplemental assessment roll. The taxes upon such supplemental assessments shall be due at once and if not paid within sixty (60) days thereafter, shall be deemed delinquent and shall be subject to the penalty and interest as other delinquent taxes for such year. In addition to the powers granted by this Section he or she shall have the same power as any County Tax Assessor and Collector in the State of Texas.

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

#### Section 5.15. Exemptions.

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

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

(Election of 5-7-2005)

#### Section 5.16. Taxes: when due and payable.

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

#### Section 5.17. Tax liens and liabilities.

All property, having a situs in the City on the first (1st) day of January of each year shall stand charged with a special lien in favor of the City from said date for the taxes due thereon. The liens provided herein shall be superior to all other liens except other tax liens regardless of when such other liens were created. All persons purchasing any of said property on or after the first (1st) day of January in any year shall take same subject to the liens herein provided. In addition to the liens herein provided on the first (1st) day of January of any year the owner of property subject

to taxation by the City shall be personally liable for the taxes due thereon for such year. The City shall have the power to sue for and recover personal judgment for taxes without foreclosure, or to foreclose its lien or liens, or to recover both personal judgment and foreclosure. In any such suit where it appears that the description of the property in the City assessment rolls is insufficient to identify such property, the City shall have the right to plead a good description of the property to be assessed, to prove the same, and to have its judgment foreclosing the tax lien or for personal judgment against the owners for such taxes.

Section 5.18. Joint interest in property.

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

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

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

Section 5.20. Board of Equalization.

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

D.

CERTAIN EXPENDITURES AND USE OF RESERVED FUNDS

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

(a) *Capital Expenditures of One (1) Million or More Dollars.* A favorable majority vote of the people is required for each capital expenditure of one (1) million dollars or more provided that the expenditure is not required for an emergency or disaster that includes the City of Seabrook as declared by the Governor of the State of Texas or the President of the United States or an emergency or disaster is declared by the majority vote of City Council only because of an imminent threat to public health and safety.

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

(Election of 5-7-2005)

LOCAL GOVERNMENT CODE

TITLE 4. FINANCES

SUBTITLE A. MUNICIPAL FINANCES

CHAPTER 102. MUNICIPAL BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(1) file the budget with the municipal clerk; and

(2) if the municipality maintains an Internet website, take action to ensure that a copy of the budget is posted on the website.

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

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

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

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

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

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

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

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

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

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

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

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

**GLOSSARY OF TERMS**

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

**Accrual Basis** – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures that are recorded when goods and services are received (whether or not disbursements are made at that time).

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

**Appropriation** – An authorization granted by a legislative body to make expenditures to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

**Assessed Valuation** – A valuation set upon real estate or other property by a government as a basis for levying taxes.

**Assets** – Property owned by the city government which has monetary value.

**Audit** – A systematic examination of all governmental resources concluding in a written report and prepared by a certified public accountant. It is intended to test whether or not financial statements fairly present financial position and results of operations.

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

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

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

**Bond Issue** – Bonds sold.

**Budget (Operating)** – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single year.

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

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

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

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

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

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

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

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

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

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

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

**Debt Service Fund** – A fund established to finance and account for the accumulation of resources for , and the payment of, general long-term debt principal and interest. Also called Sinking Fund.

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

**Depreciation** – (1) Expiration in the service life of fixed assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period.

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

**Encumbrances** – Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is setup.

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

**Expenditures** – If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. Note: Encumbrances are not considered expenditures.

**Expenses** – Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period.

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

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

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

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

**Forecast** – Annualized projections of either revenues or expenditures.

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

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

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

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

**General Fund** – The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The general fund is used to finance the ordinary operations of a governmental unit.

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

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

**HCAD** – Harris County Appraisal District.

**Income** – This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred and carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

**Internal Control** – A plan of organization for purchasing, accounting, and financial activities which, among other things, provides the duties of employees are subdivided so that no single employee handles a financial action from beginning to end. Proper authorizations from specific responsible officials are obtained before the key steps in the processing of a transaction completed and, records of procedures are arranged appropriately to facilitate effective control.

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

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

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

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

**M & O** – Maintenance and operation.

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

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

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

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

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

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

**Policies** – The principles used to guide management decisions.

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

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

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

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

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

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

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

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

**Revenue** – The yield of taxes and other sources of income that the city collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this designates additions to assets which : a) Do not increase any liability; b) Do not represent the recovery of an expenditure; c) Do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and d) Do not represent contributions of fund capital in enterprise and internal service funds.

**SCADA** – Systems Control and Data Acquisition.

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

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

**Tax Levy** – The total amount to be raised by general property taxes for purposes specified in the tax levy ordinance.

**Tax Rate** – The amount of tax levied for each \$100 of assessed valuation.

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

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

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