



City of Seabrook, Texas

**2009-2010 Fiscal Year
Budget**

October 1, 2009 through September 30, 2010

CITY OF SEABROOK 2009-10 BUDGET

This budget will raise more total property taxes than last year's budget by \$79,469 (1.61%), and of that amount \$79,469 is tax revenue to be raised from new property added to the tax roll this year.

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INTRODUCTION

**ANNUAL BUDGET
CITY OF SEABROOK
SEABROOK, TEXAS**

FISCAL YEAR ENDING SEPTEMBER 30, 2010

**MAYOR
GARY RENOLA**

**COUNCIL PERSON, PLACE NO. 1
KIM MORRELL**

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

**COUNCIL PERSON, PLACE NO. 2
GARRY MACK**

**COUNCIL PERSON, PLACE NO. 5
TOM DIEGELMAN**

**COUNCIL PERSON, PLACE NO. 3
MAYOR PRO TEM
PAUL DUNPHEY**

**COUNCIL PERSON, PLACE NO. 6
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.

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. Currently, the City of Seabrook's population is estimated to be 12,000.

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:

- | | |
|-------------------------------------|--------------------------|
| * Baybrook Park | * McHale Park |
| * Bayside Park | * Rex Meador Park |
| * Boat Ramp | * Miramar Park |
| * Brummerhop Park | * Mohrhusen Park |
| * City Pool | * Pelican Path Park |
| * Community House | * Pine Gully Park |
| * Drusilla Carothers Coastal Garden | * Robinson Park |
| * Friendship Park | * Seabrook Wildlife Park |
| * Hester Garden Park | * Wildwood Park |

Other privately funded recreational facilities in Seabrook include:

- * David & Mabel White Senior Citizen Center
- * Ed White Memorial Youth Center
- * 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 Lake 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

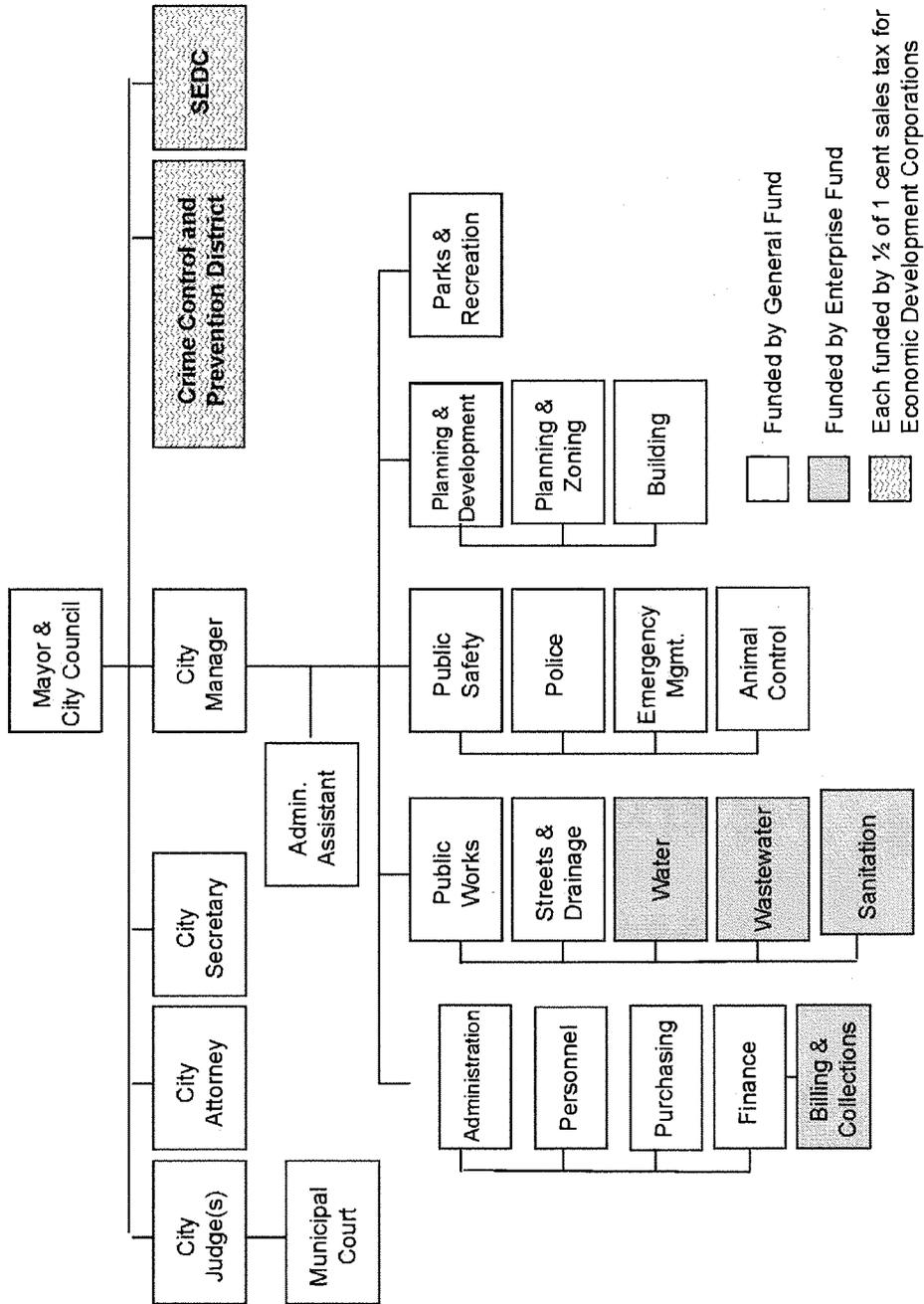
CITY OF SEABROOK
2007-08 BUDGET
COMBINED FUND SUMMARY

	01	06	07	08	09	STEP	15	19	20	30	33	35
	GENERAL	LAW ENFORCE	CHILD SAFETY	DEBT SERVICE	FEDERAL SEIZURE		HOTEL MOTEL	CAPITAL IMPACT	ENTER-PRISE	CAP PROJ WM/SS	FIRE PROJ GO BDS	ST PROJ GO BDS
EST BEG BAL	2,394,152	1,524	1,149	1,662,348	105,234	82,878	455,363	1,795,973	2,488,271	624,342	1,270,606	122,665
REVENUES												
TAXES	6,253,381	0	0	1,329,717	0	0	324,159	0	196,730	0	0	0
INTERGOVERNMENTAL SERVICES	382,147	3,057	0	0	0	0	0	0	0	0	0	0
OTHER	757,707	0	0	0	0	0	0	0	5,511,568	0	0	0
INTEREST	65,000	0	13,278	0	25,000	67,500	0	195,000	134,042	0	0	0
LOAN/BOND/GRANT PROCEEDS	23,573	0	111	37,403	1,052	0	7,445	17,960	24,883	6,243	12,706	230
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0	0	0	0	0	0
APPROPRIATIONS	1,477,381	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	8,959,189	3,057	13,389	1,367,120	26,052	67,500	331,605	212,960	5,867,222	6,243	12,706	230
TOTAL FUNDS	11,353,341	4,581	24,538	3,029,488	131,286	150,378	786,968	2,008,933	8,355,494	630,585	1,283,312	122,895
EXPENDITURES												
PERSONNEL	5,983,554	0	17,500	0	0	0	0	0	987,508	0	0	0
SUPPLIES	353,445	0	0	0	0	0	7,000	0	78,500	0	0	0
SERVICES	2,491,362	4,500	7,000	1,500	1,200	150,000	274,605	130,000	2,619,094	1,250	0	10,000
CAPITAL OUTLAY	9,000	0	0	0	0	0	0	1,276,779	7,500	600,000	1,283,312	0
CONSTRUCTION	121,828	0	0	0	0	0	0	0	170,000	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	1,309,717	0	0	0	0	557,239	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0	0	0	1,447,381	0	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0	67,901	0	0	0	0	0
TOTAL EXPENDITURES	8,959,189	4,500	24,500	1,311,217	131,200	150,000	349,506	1,276,779	5,867,222	601,250	1,283,312	10,000
NET REVENUE	(0)	(1,443)	(11,111)	55,903	(105,148)	(82,500)	(17,901)	(1,063,819)	1	(696,007)	(1,270,606)	(9,770)
END BALANCE	2,394,151	81	38	1,718,251	86	378	437,461	732,154	2,488,272	29,335	0	112,895

CITY OF SEABROOK
2007-08 BUDGET
COMBINED FUND SUMMARY

	37 NEW PARK GO BDS	38 LIBRARY GO BDS	42 PARK IMPROVE	50 CRIME CONTROL	70 SEDC II	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	TOTAL
EST BEG BAL	312,298	831,303	2,804	234,885	1,658,648	37,572	13,980	11,275	14,117,250
TAXES	0	0	0	670,000	787,500	0	0	0	9,561,487
INTERGOVERNMENTAL SERVICES	0	0	0	0	0	0	0	0	386,204
OTHER	0	0	0	0	0	0	0	0	6,289,275
INTEREST	3,123	8,313	3,500	0	96,935	10,500	3,500	16,000	630,255
LOAN/BOND/GRANT PROCEEDS	0	0	28	2,349	20,624	376	0	113	166,532
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0	0	0
APPROPRIATIONS	0	0	0	0	0	0	0	0	1,477,381
TOTAL REVENUES	3,123	8,313	3,528	672,349	905,059	10,876	3,500	16,113	18,490,134
TOTAL FUNDS	315,421	839,616	6,332	907,234	2,563,707	48,448	17,480	27,388	32,607,384
PERSONNEL	0	0	0	530,429	105,774	0	0	0	7,624,765
SUPPLIES	0	0	0	17,000	3,000	0	0	0	458,945
SERVICES	20,000	0	0	66,100	561,750	0	0	0	6,058,361
CAPITAL OUTLAY	150,000	838,616	6,300	0	30,000	48,000	17,000	27,000	4,574,507
CONSTRUCTION	0	0	0	0	0	0	0	0	291,828
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0	0	2,067,553
OPERATING TRANSF OUT	0	0	0	0	200,587	0	0	0	1,490,940
APPR. FUTURE PROJECTS	0	0	0	0	43,559	0	0	0	67,901
TOTAL EXPENDITURES	170,000	839,616	6,300	613,529	944,680	48,000	17,000	27,000	22,634,801
NET REVENUE	(166,877)	(831,303)	(2,772)	58,820	(39,622)	(37,124)	(13,500)	(10,887)	(4,144,667)
END BALANCE	145,421	0	32	293,705	1,619,026	448	460	388	9,972,583

ORGANIZATION CHART



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.

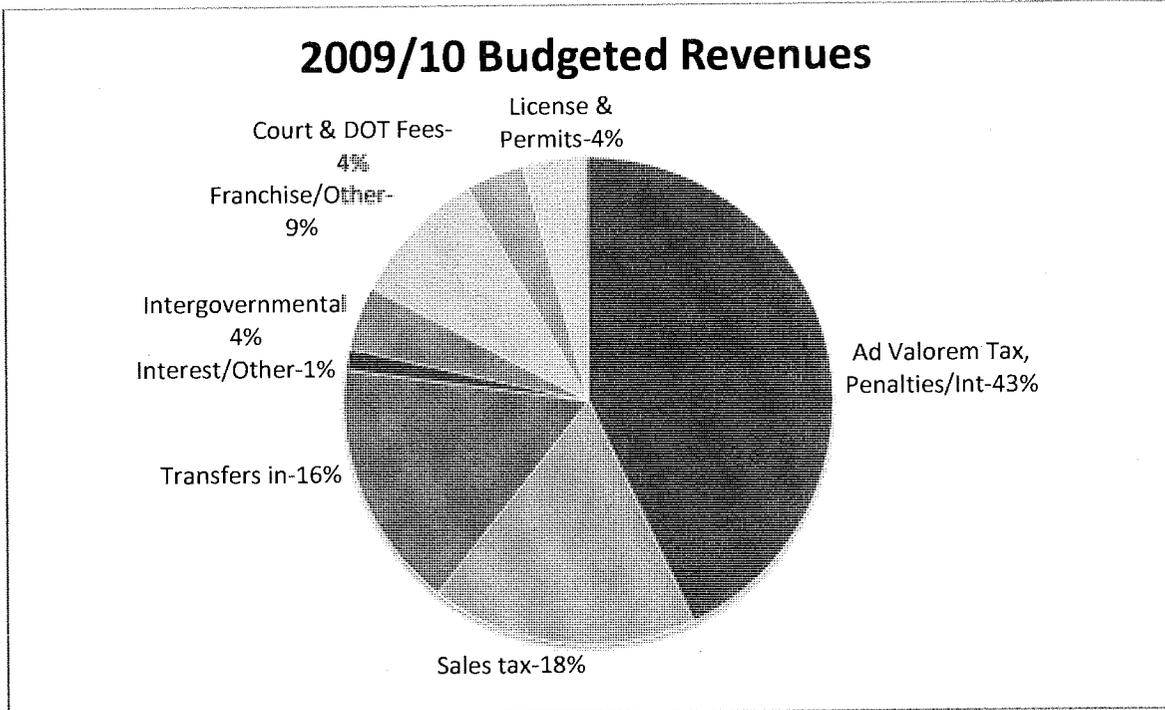
The purpose of the General Fund is to provide the City with the following services: Legislative, City Administration, Public Safety, Parks, Public Works, Community Development, and Municipal Court. The primary sources of revenue are from property taxes, sales taxes, franchise fees, license and permit 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 defrayed by the removal of excess working capital from the Enterprise Fund and the Seabrook Economic Development Corporation.

2009/10 BUDGET REVENUES

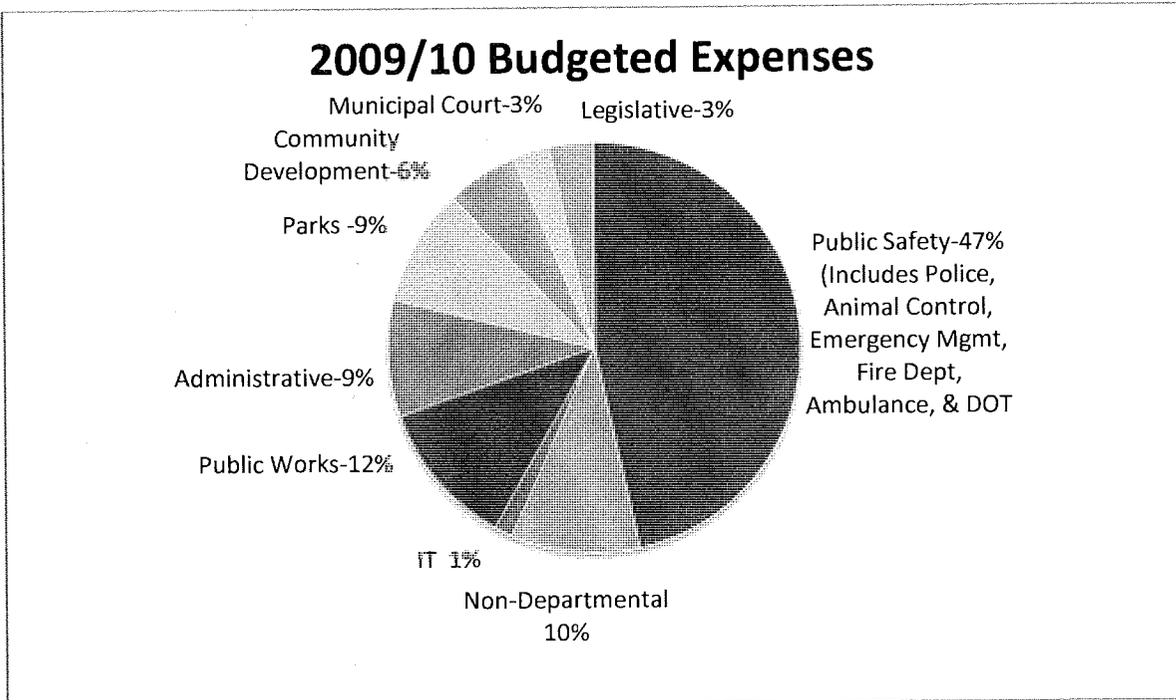
Property Taxes	\$ 3,858,381
Non-Property Taxes	1,685,000
Franchise Fees	710,000
Fines & Licenses	720,300
Interest	23,573
Services	37,407
Intergovernmental	382,147
Other Revenue	65,000
Fund Transfers	<u>1,477,381</u>
Total Revenues	\$ 8,959,189

2009/10 BUDGET EXPENDITURES

Legislative	\$ 306,550
Administrative	819,679
IT	129,333
Emergency Mgmt	104,535
Public Safety	3,020,754
Fire Department	719,636
Animal Control	110,560
DOT	218,652
Parks & Recreation	829,311
Public Works	1,040,445
Community Development	504,935
Municipal Court	253,205
Non-Departmental	<u>901,594</u>
Total Expenditures	\$ 8,959,198



\$8,959,189



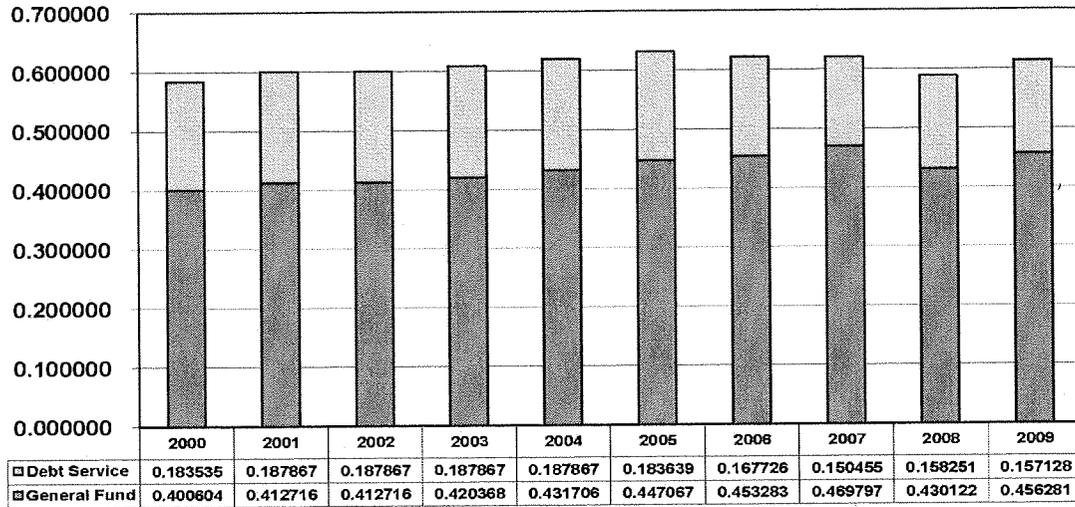
\$8,959,189

DISTRIBUTION OF AD VALOREM TAXES

	<u>TOTAL</u>	<u>O&M</u>	<u>DEBT</u>
Total Taxable Value	\$834,487,807	\$834,487,807	\$834,487,807
Tax Rate Per \$100	<u>0.613409</u>	<u>0.456281</u>	<u>0.157128</u>
Subtotal	\$ 5,118,823	\$ 3,807,609	\$ 1,311,214
Est. Collection Rate		<u>97%</u>	<u>100%</u>
Subtotal	\$ 5,004,595	\$ 3,693,381	\$ 1,311,214
Est. Delinquent, Supplemental, & Refunded	<u>105,000</u>	<u>105,000</u>	<u>0</u>
TOTAL TAX LEVY	\$ 5,109,595	\$ 3,798,381	\$ 1,311,214

TAX RATE HISTORY

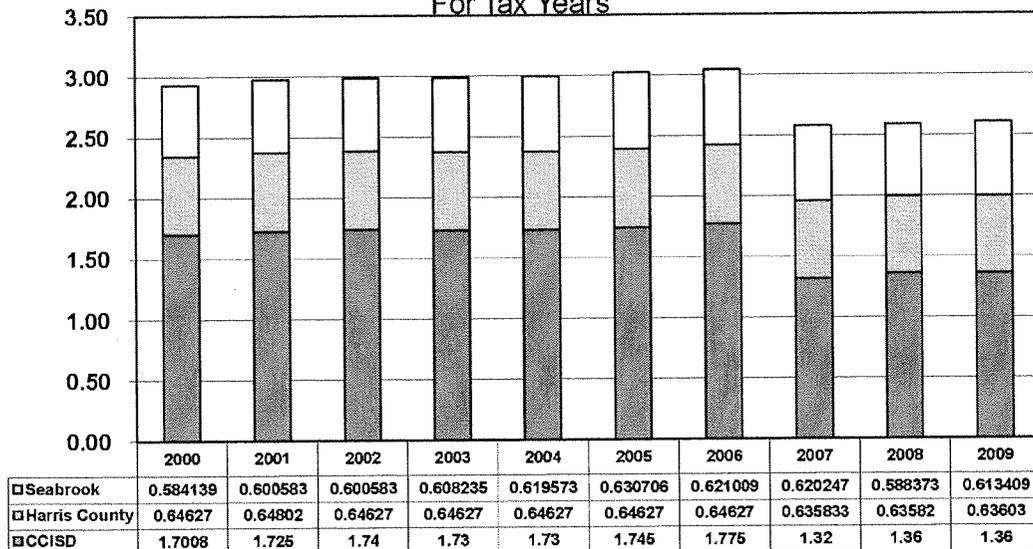
For Tax Years



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			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
AD VALOREM TAXES - CURRENT RATE	2,863,093	3,192,513	3,495,378	3,601,920	3,630,411	3,798,381	3,950,316	4,108,329	4,272,662	4,443,569
PENALTIES & INTEREST	33,650	53,643	53,618	60,000	47,978	60,000	60,450	60,903	61,360	61,820
SALES TAX	1,210,230	1,366,603	1,594,366	1,575,000	1,515,620	1,575,000	1,653,750	1,736,438	1,823,259	1,914,422
FRANCHISE TAX	647,555	694,064	706,194	734,097	718,434	710,000	730,590	751,777	773,579	796,012
OTHER TAX	90,247	99,610	106,450	110,000	105,194	110,000	111,100	112,211	113,333	114,466
LICENSE & PERMITS	456,056	321,577	249,809	300,000	361,243	300,000	323,400	346,038	368,184	388,803
CHARGES FOR SERVICES	28,687	213,893	47,652	37,407	29,952	37,407	37,781	38,159	38,540	38,926
MUNICIPAL COURT FEES	242,022	259,459	346,117	217,000	279,287	277,000	287,526	298,452	309,793	321,565
DOT FINES	102,625	170,074	164,107	143,300	90,816	143,300	147,599	152,027	156,588	161,285
INTEREST INCOME	124,423	165,330	102,474	53,971	12,988	23,573	59,854	85,197	101,639	134,838
INTERGOVERNMENTAL	17,476	13,882	1,171,445	336,292	3,708,129	382,147	393,611	405,420	417,582	430,110
OTHER REVENUE	<u>139,614</u>	<u>83,151</u>	<u>170,379</u>	<u>75,000</u>	<u>40,724</u>	<u>65,000</u>	<u>66,300</u>	<u>67,626</u>	<u>68,979</u>	<u>70,358</u>
TOTAL REVENUES	5,955,678	6,633,799	8,207,989	7,243,987	10,540,776	7,481,808	7,822,277	8,162,576	8,505,499	8,876,175
BASE EXPENSES										
PERSONNEL SERVICES	4,554,620	4,696,553	5,276,443	5,655,773	5,550,658	5,983,554	6,282,732	6,596,869	6,926,712	7,273,048
MATERIALS & SUPPLIES	266,325	285,984	294,120	399,703	332,809	353,445	360,514	367,724	375,079	382,580
SERVICES	1,915,613	2,348,626	2,384,612	2,490,089	2,480,132	2,491,362	2,541,189	2,592,013	2,643,853	2,696,730
CAPITAL OUTLAY	20,321	20,587	201,312	433,277	433,932	130,828	134,753	138,796	142,960	147,248
HURRICANE IKE	0	0	942,582	0	3,349,791	0	0	0	0	0
TOTAL EXPENSES	6,756,879	7,351,751	9,099,069	8,978,843	12,147,322	8,959,189	9,319,188	9,695,401	10,088,603	10,499,606
NET REVENUES	(801,201)	(717,952)	(891,080)	(1,734,856)	(1,606,546)	(1,477,382)	(1,496,911)	(1,532,825)	(1,583,104)	(1,623,431)
FUND BALANCE										
BEGINNING FUND BALANCE	1,330,564	1,918,181	2,361,726	2,681,387	2,681,387	2,394,152	2,394,151	2,434,193	2,540,975	2,696,761
NET REVENUES	(801,201)	(717,952)	(891,080)	(1,734,856)	(1,606,546)	(1,477,382)	(1,496,911)	(1,532,825)	(1,583,104)	(1,623,431)
ENTERPRISE FUND TRF	504,497	1,104,082	1,180,741	1,195,596	1,195,597	1,325,553	1,378,575	1,433,718	1,491,067	1,550,710
SEDC TRANSFER	1,639,767	65,556	30,000	30,000	30,000	30,000	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENTRPRSE FUND TRF-FRANCHISE FEES	0	0	0	93,714	93,714	121,828	158,377	205,890	247,823	267,648
TRNSF. FROM/(TO) CAPITAL PROJECTS	(5,446)	(8,141)	0	0	0	0	0	0	0	0
APPROPRIATION FOR EQUIP FUND	(500,000)	0	0	0	0	0	0	0	0	0
APPROPRIATION FOR PORT FUND	(250,000)	0	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	1,918,181	2,361,726	2,681,387	2,265,841	2,394,152	2,394,151	2,434,193	2,540,975	2,696,761	2,891,688

**CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND**

100-GENERAL FUND REVENUE

REVENUE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
	2006	2007	2008	2009	2009	2010	2009 FORECAST		2009 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
7010 PROPERTY TAX, CURRENT	2,755,114	3,068,100	3,336,235	3,496,920	3,547,249	3,693,381	146,132	4.12%	196,461	5.62%
7015 PROPERTY TAX, SUPPLEMENTAL	30,667	4,708	245	5,000	5,000	5,000	0	0.00%	0	0.00%
7020 PROPERTY TAX, DELINQUENT	75,879	119,705	145,978	100,000	78,163	100,000	21,837	27.94%	0	0.00%
7030 PROPERTY TAX, REFUNDED	1,433	0	12,920	0	0	0	0	0.00%	0	0.00%
7100 SALES TAX	1,210,230	1,366,603	1,594,366	1,575,000	1,515,620	1,575,000	59,380	3.92%	0	0.00%
7210 FRANCHISE TAX, PRIVATE	647,555	694,064	706,194	734,097	718,434	710,000	(8,434)	-1.17%	(24,097)	-3.28%
7220 MIXED DRINK TAX	90,247	99,610	106,450	110,000	105,194	110,000	4,806	4.57%	0	0.00%
7300 PENALTY & INTEREST, TAXES	33,650	53,643	53,618	60,000	47,978	60,000	12,022	25.06%	0	0.00%
8250 EMERGENCY MANAGEMENT	15,143	13,882	13,361	13,800	14,994	15,762	768	5.12%	1,962	14.22%
8251 FED/STATE DISASTER REIMBURSEMENT	0	0	917,583	0	3,349,791	0	(3,349,791)	-100.00%	0	0.00%
8255 SPEC. OP. GRANT (STEP)	0	0	24,242	0	20,840	39,988	19,148	91.88%	39,988	0.00%
8260 C.O.P.S. GRANT	0	0	0	0	0	0	0	0.00%	0	0.00%
8264 TEEEX GRANT	0	0	0	0	0	0	0	0.00%	0	0.00%
8265 ARRA GRANTS	0	0	0	0	0	3,905	3,905	0.00%	3,905	0.00%
8266 JUV GRANT - S.A.V.E.D.	0	0	0	0	0	0	0	0.00%	0	0.00%
8267 GRANT-BIKE OFFICERS	2,333	0	0	0	0	0	0	0.00%	0	0.00%
8605 DISPATCH & OTHER SERVICES	10,000	10,000	10,000	10,000	10,000	10,000	0	0.00%	0	0.00%
8606 LEASE ON FIRE STATION	0	172,064	206,259	312,492	312,503	312,492	(11)	0.00%	0	0.00%
8610 CONTRACT MOWING	0	450	904	1,000	107	1,000	893	835.59%	0	0.00%
8620 PARK FEES	3,917	13,329	28,518	20,000	9,964	20,000	10,036	100.73%	0	0.00%
8625 POOL RECEIPTS	14,770	18,050	18,230	16,407	19,881	16,407	(3,474)	-17.47%	0	0.00%
8640 LICENSE & PERMITS	456,056	321,577	249,809	300,000	361,243	300,000	(61,243)	-16.95%	0	0.00%
9503 DOT FINES	102,625	170,074	164,107	143,300	90,816	143,300	52,484	57.79%	0	0.00%
9504 OMNI FEES	1,968	1,462	490	1,500	1,003	1,500	497	49.55%	0	0.00%
9505 COURT RECEIPTS	234,006	253,274	342,993	210,000	277,114	270,000	(7,114)	-2.57%	60,000	28.57%
9508 MUNICIPAL COURT TIME PAYMENT FEE	6,048	4,723	2,634	5,500	1,170	5,500	4,330	369.93%	0	0.00%
9510 INTEREST	124,423	165,330	102,474	53,971	12,988	23,573	10,584	81.49%	(30,398)	-56.32%
9520 OTHER REVENUE	107,824	55,300	147,901	50,000	27,942	40,000	12,058	43.15%	(10,000)	-20.00%
9521 OIL & GAS ROYALTIES	31,790	27,851	22,064	25,000	12,782	25,000	12,218	95.59%	0	0.00%
9522 ANIMAL CONTROL DONATION	0	0	415	0	0	0	0	0.00%	0	0.00%
SUBTOTAL	5,955,678	6,633,799	8,207,989	7,243,987	10,540,776	7,481,808	(3,058,968)	-29.02%	237,821	3.28%
9910 EDC TRANSFER	61,878	65,556	30,000	30,000	30,000	30,000	0	0.00%	0	0.00%
9919 SANIT FRANCHISE TRANSFER	0	0	0	93,714	93,714	121,828	28,114	30.00%	28,115	30.00%
9920 ENTERPRISE FUND TRANSFER	504,497	1,104,082	1,180,741	1,195,596	1,195,597	1,325,553	129,956	10.87%	129,957	10.87%
SUBTOTAL	566,375	1,169,638	1,210,741	1,319,310	1,319,311	1,477,381	158,071	11.98%	158,072	11.98%
TOTAL REVENUES	6,522,053	7,803,437	9,418,730	8,563,297	11,860,087	8,959,189	(2,900,898)	-24.46%	395,892	4.62%

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.

GOALS**Accomplishments on budget year 2007-08 objectives**

- Complete paperless agenda process, including training for Records Clerk and new City Council members. *Council training complete.*
- Convert additional records to electronic media storage. *Ongoing.*
- Convert remaining minutes, ordinances and resolutions which are on microfilm to laserfiche and place on-line so staff and public can view and research. *All council minutes, ordinances and resolutions complete.*
- Conduct May, 2008 election for Mayor & Council Positions 2, 4, and 6 and runoff election if required. *Complete.*
- Continue re-certification program as City Secretary. *Will recertify 1/10.*
- Begin re-certification program for Assistant City Secretary. *Has begun.*
- Provide staff support, including the preparation of minutes and agendas for various city commissions and committees including administrative support to the Eco-Tourism Committee. *Ongoing.*
- Attend various seminars regarding duties and new state law changes, including election law. *Complete.*
- Continue Open Meetings training for newly appointed board members. *Attended.*
- Prepare orientation materials for new council members and conduct orientation for newly elected City Council members. *Complete.*

Goals for budget year 2008-09 include:

- Complete paperless agenda training for Records Clerk.
- Update paperless agenda software.
- Add more P&Z, BOA and Parks minutes on laserfiche.
- Conduct May, 2009 city officers' election and run-off if needed. Allow Assistant City Secretary to handle step by step election process under my supervision so she can independently run an election if necessary.
- Provide administrative support for the Charter Review Commission.
- Complete re-certification for city secretary and continue re-certification for assistant city secretary. Attend training on new changes in state law due to 2009 legislature, including open meetings, open records and election law changes.
- Continue orientation training for candidates and newly appointed council members.
- Expand information on city web site.

CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND

100 - LEGISLATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS 2009 FORECAST		2010 BUDGET VS 2009 BUDGET	
	2006	2007	2008	2009 BUDGET	2009 FORECAST	2010 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	115,779	122,695	135,264	144,895	148,862	161,336	12,473	8.38%	16,441	11.35%
3011 EDUCATION INCENTIVE	1,200	1,685	2,538	3,600	2,400	3,600	1,200	49.99%	0	0.00%
3012 OVERTIME	2,640	3,055	1,077	3,300	1,646	3,300	1,654	100.45%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	8,706	9,602	10,705	11,612	11,632	12,870	1,238	10.65%	1,258	10.83%
3110 RETIREMENT	15,994	17,801	19,943	22,288	22,579	34,223	11,644	51.57%	11,934	53.54%
3120 HOSPITALIZATION	16,172	14,375	12,569	12,932	13,121	19,100	5,979	45.57%	6,167	47.69%
3130 WORKERS COMPENSATION	573	594	324	352	598	317	(281)	-46.99%	(35)	-9.86%
3150 GIFT/APPRECIATION CERTIFICATE	96	144	144	100	144	100	(44)	-30.56%	0	0.00%
3300 MAYOR COUNCIL FEES	26,370	25,942	26,375	26,400	28,412	26,400	(2,012)	-7.08%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	597	133	297	405	164	405	241	146.92%	0	0.00%
TOTAL PERSONNEL	188,128	196,026	209,237	225,885	229,558	261,650	32,092	13.98%	35,765	15.83%
4010 OFFICE SUPPLIES	71	0	0	750	206	750	544	263.41%	0	0.00%
4011 POSTAGE	39	(382)	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	904	834	500	1,782	500	(1,282)	-71.94%	0	0.00%
TOTAL SUPPLIES	110	522	834	1,250	1,988	1,250	(738)	-37.13%	0	0.00%
5020 DUES & SUBSCRIPTIONS	387	510	829	1,100	856	1,000	144	16.86%	(100)	-9.09%
5030 RENTAL & SERVICE AGREEMNTS	0	0	0	2,450	509	2,450	1,941	381.34%	0	0.00%
5041 IT HARDWARE	0	9,442	0	0	0	0	0	0.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	451	0	134	200	0	200	200	0.00%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	14,988	0	0	0	100	0	(100)	-100.00%	0	0.00%
5195 ELECTION EXPENSE	16,932	0	15,007	27,500	1,496	10,000	8,504	568.27%	(17,500)	-63.64%
5300 TRAINING & CONFERENCE	27,294	17,836	19,275	15,000	10,613	17,000	6,387	60.18%	2,000	13.33%
5400 TELEPHONE	0	636	1,527	3,500	1,534	3,500	1,966	128.18%	(0)	0.00%
5465 MISC EXPENDITURES	5,585	10,364	10,824	9,500	6,193	9,500	3,307	53.39%	0	0.00%
TOTAL SERVICES	65,637	38,789	47,596	59,250	21,301	43,650	22,349	104.92%	(15,600)	-26.33%
TOTAL EXPENDITURES	253,875	235,337	259,674	286,385	252,848	306,550	53,702	21.24%	20,165	7.04%

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.

GOALS 2009-10

- Human Resources will continue to finalize, document and close out all active claims for the City in relation to Hurricane Ike.
- Human Resources will review and revise the City's Personnel Policies and Procedures to stay competitive and current with applicable state and federal regulations.
- Human Resources will develop and deliver training programs to help staff and managers accomplish their goals for departmental and personal goals.
- Human Resources will undertake review of the payroll processes and procedures to accomplish continued increased efficiency and quality of the compensation to City employees.
- Human Resources will continue to provide administrative support to the Hotel Tax Fund.
- Human Resources will support the Safety Committee in its ongoing training events and assist in the review and revision of the Safety Manual.

GOALS 2008-09

- FEMA Claims - Close out FEMA project worksheets, finalize and document project files with supporting documentation for future FEMA project audits and file monthly and quarterly forms with the Division of Emergency Management on approved projects. *The Close Out process continues with the State of Texas Division of Emergency Management. The City had over 50 projects written and each project must be documented and then audited by the state. At this time, only one project has been audited and there are additional funds outstanding from FEMA.*
- Flood Insurance Claims - Close out all active claims on City properties and ensure proper reimbursement. *The City filed 3 NFIP claims, and they were finalized and closed on various facilities. All reimbursements have been received.*
- TML Insurance Claims - Close out all active claims submitted on City properties and ensure proper reimbursement. *The City filed over 20 claims with TML, and they have all been processed. Some additional reimbursements for replacement cost difference are still outstanding.*
- Develop and revise current Personnel Policies with newly approved federal laws. *Ongoing.*

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.

GOALS

Goals for budget year 2009-10 include:

- Assist departments in bid document compilation and advertisement;
- Research additional electronic posting methods for City bids and projects;
- Attend purchasing workshops to aid in;
- Researching and implementing electronic purchases through RFP's;
- Maintain a selection of vendor catalogs, as well as a bidders list; and
- Update and assist with goals of the City's purchasing policy.
- Research lowering janitorial and office maintenance costs.

ACCOMPLISHMENTS FOR B/Y 08/09

- Entered into contract reducing the cost of chemicals by \$8,600.00.
- Establish and maintain a selection of vendor catalogs, as well as a bidders list, in progress.

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.

GOALS**Accomplishments on budget year 2008-09 objectives:**

- Coordinate with department heads and City Manager to update 5 Year Capital Improvement Plan; *in progress*
- Continue cross-training of newly hired accountant in all areas of finance department including investments, capital assets, audit procedures, etc.; *ongoing*
- Work with billing & collections, payroll, accounting and purchasing to update all policies & procedures manuals; *ongoing*
- Work closely with municipal court to ensure that all funds are stated properly; *with the installation of the Incode software and interface with the financial software, the municipal court's activities are recorded daily into the GL*
- *Red Flag compliance training completed*

Goals for budget year 2009-10 include:

- Complete training and implementation of Incode's Project Accounting module
- Set up project codes, departments and funds necessary for tracking all grant revenue and expense.
- Continue cross-training of accountant in all areas of finance department including investments, capital assets, audit procedures, etc.
- Develop and maintain monthly financial reports in a format that is user friendly, using charts and graphs to convey pertinent information.
- Complete the procedure manuals for each area and store information electronically so it is accessible to departments for cross-training.

CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND

102-ADMINISTRATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
	2006	2007	2008	2009	2009	2010	2009 FORECAST		2009 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	578,714	465,443	512,266	540,310	547,495	535,298	(12,197)	-2.23%	(5,012)	-0.93%
3011 EDUCATION INCENTIVE	726	1,003	899	1,199	899	825	(75)	-8.32%	(375)	-31.25%
3012 OVERTIME	0	911	0	1,200	482	1,200	718	149.07%	0	0.00%
3014 CAR ALLOWANCE	5,331	7,339	7,200	7,200	7,200	7,200	(0)	0.00%	0	0.00%
3015 CONTRACT LABOR	5,239	0	565	0	770	0	(770)	-100.00%	0	0.00%
3100 FICA TAXES	37,326	33,883	36,189	42,068	39,551	40,989	1,437	3.63%	(1,080)	-2.57%
3110 RETIREMENT	80,195	66,858	73,660	79,782	82,642	109,968	27,326	33.07%	30,186	37.84%
3120 HOSPITALIZATION	43,322	57,458	52,551	54,142	56,893	58,157	1,264	2.22%	4,015	7.42%
3130 WORKERS COMPENSATION	842	1,033	1,228	1,294	1,144	1,017	(127)	-11.11%	(277)	-21.44%
3150 GIFT/APPRECIATION CERTIFICATES	477	384	384	400	384	400	16	4.17%	0	0.00%
3350 UNEMPLOYEMENT BENEFITS	2,432	681	833	1,080	509	1,046	537	105.56%	(34)	-3.13%
TOTAL PERSONNEL	754,604	634,993	685,775	728,674	737,969	756,099	18,130	2.46%	27,425	3.76%
4010 OFFICE SUPPLIES	334	201	743	600	573	600	27	4.66%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	1,075	4,152	1,200	470	1,200	730	155.34%	0	0.00%
TOTAL SUPPLIES	334	1,276	4,895	1,800	1,043	1,800	757	72.54%	0	0.00%
5020 DUES & SUBSCRIPTIONS	3,742	1,600	1,971	2,600	2,487	2,600	113	4.54%	0	0.00%
5041 IT HARDWARE	0	0	0	0	348	0	(348)	-100.00%	0	0.00%
5200 PROF FEES-ACCTG	27,120	30,255	37,400	34,000	50,635	45,000	(5,635)	-11.13%	11,000	32.35%
5300 TRAINING & CONFERENCE	10,724	11,106	11,322	12,000	9,259	12,000	2,741	29.60%	0	0.00%
5305 MOVING EXPENSE	0	6,793	0	0	0	0	0	0.00%	0	0.00%
5320 INSURANCE AUTO	93	0	0	100	0	0	0	0.00%	(100)	-100.00%
5400 TELEPHONE	0	0	0	0	500	1,680	1,680	0.00%	1,680	0.00%
5465 MISC EXPENDITURES	585	2,621	1,575	1,300	0	500	500	0.00%	(800)	-61.54%
TOTAL SERVICES	42,263	55,364	52,268	50,000	63,229	61,780	(2,629)	-4.16%	11,780	23.56%
TOTAL EXPENDITURES	797,201	691,633	742,938	780,474	802,241	819,679	16,258	2.03%	39,205	5.02%

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.

2008-2009 GOAL	RESULT
1 Review and update long term technology plan	5 year plan developed based on complete hardware inventory
2 Purchase and install Court software	Court software installed and integrated with finance software
3 Purchase and install mobile ticket printers in Police cars	Technology was purchased and we are currently (Feb. 2010) in testing phase
4 Research telephony options to replace current phone system	Replaced phone systems with Avaya Voice Over IP phone system
5 Implement online bill payments for water department	Online bill pay now available for Water Dept, and Court (we can also take credit cards online and in-house)
6 Offsite backup of Incode files	Incode databases are being backed up nightly to Lubbock, TX, and they can be available remotely within two hours in the event of a disaster
7 Implement centralized electronic Purchasing	Pending – not funded
8 Automate HR processes via Incode HR Module	pending – not funded
9 Purchase and install integrated Document Imaging System	Pending – not funded

Other accomplishments:

- Redesigned network security, accommodating single logon for local and remote access
- Installed hardware based, encrypted remote access solution that integrates with existing network
- Replaced outdated servers and separated critical databases for better reliability
- Moved 911 servers upstairs and configured alternate dispatch center
- Added battery powered circuits to server rooms to handle power requirements
- Added security cameras at City Hall where financial transactions are handled for customers
- Added door controller security at City Hall after lobby area was reconfigured
- Implemented digital video recording system in Police cars

2009-2010 GOALS

REASON NEEDED

1	Purchase and install automated time management system	Timekeeping is now a very labor intensive manual process for every department. Our late cutoff date for payroll causes a lot of duplicate work which is tracked on paper.
2	Automate HR processes via Incode HR Module	Regulatory compliance and record keeping efficiency. HR keeps many employee records, and interacts with employees for decades after they leave the city. Much of their documentation can be managed electronically with software that integrates with Payroll.
3	Replace computers which are 6 to 8 years old	After Ike we ended up re-using very old computers slated for auction due to lack of funding. The industry standard for replacing computers is 3 to 4 years.
4	Implement centralized electronic Purchasing	Current paper purchase orders are cumbersome and difficult to audit. The Incode integrated purchasing module would help us track budgets more efficiently
5	Install ceiling mounted projector in Council Chambers	More productive meetings, Jury instructions during court sessions.
6	Install ceiling mounted projectors in conference rooms	Current projector is worn out because of constant transporting. Some buttons no longer work on it.
2010 – 2014 CAPITAL PROJECT GOALS		
1	Fund Information Technology Replacement program	Computers are vital tools that enable us to do our jobs efficiently. In 2009 no funds were budgeted to replace aging computer equipment. Five year plan has been developed for this program.
2	Purchase and install integrated Document Imaging System	We are running out of room for paper cabinets at City Hall. Our long term paper records are vulnerable because of our exposure to hurricanes. These records are better preserved electronically, as we can back them up to remote locations.
3	Deploy fiber-optic network to buildings where we use computers and telephones	A fiber optic network will permanently reduce connectivity and communications costs for the City, while greatly improving emergency communications. We applied for grant funding for this project, the requests were not approved.
4	Configure secure and elevated disaster recovery center for information technology	Emergency preparedness and business continuity. If City Hall is not available for an extended period after a storm, we can establish emergency operations at an alternate location with minimal disruption. We need a fiber optic link from City Hall to this location daily backups.

**CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND**

103-IT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
	2006	2007	2008	2009	2009	2010	2008 FORECAST		2008 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	0	0	79,259	77,725	84,773	7,048	9.07%	5,515	6.96%
3011 EDUCATION INCENTIVE	0	0	0	300	300	300	0	0.07%	0	0.00%
3012 OVERTIME	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	0	0	0	6,086	5,532	6,508	976	17.64%	422	6.93%
3110 RETIREMENT	0	0	0	11,710	11,540	17,425	5,885	50.99%	5,715	48.81%
3120 HOSPITALIZATION	0	0	0	12,726	12,371	12,381	10	0.08%	(345)	-2.71%
3130 WORKERS COMPENSATION	0	0	0	186	154	161	7	4.37%	(25)	-13.46%
3150 GIFT/APPRECIATION CERTIFICATES	0	0	0	50	48	50	2	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	0	0	135	45	135	90	200.00%	0	0.00%
TOTAL PERSONNEL	0	0	0	110,452	107,715	121,733	14,018	13.01%	11,282	10.21%
4150 SMALL TOOLS & EQUIPMENT	0	0	0	2,400	1,891	2,400	509	26.91%	0	0.00%
4400 MISC SUPPLIES	0	0	0	700	737	700	(37)	-5.02%	0	0.00%
TOTAL SUPPLIES	0	0	0	3,100	2,628	3,100	472	17.96%	0	0.00%
5020 DUES & SUBSCRIPTIONS	0	0	0	500	431	500	69	16.10%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	0	0	0	1,000	595	1,500	905	151.94%	500	50.00%
5400 TELEPHONE	0	0	0	1,673	1,486	1,500	4	0.27%	(173)	-10.34%
5465 MISC EXPENDITURES	0	0	0	1,000	118	1,000	882	746.29%	0	0.00%
TOTAL SERVICES	0	0	0	4,173	2,640	4,500	1,860	70.44%	327	7.84%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	0	0	0	117,725	112,984	129,333	16,350	14.47%	11,609	9.86%

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.

GOALS

Accomplishments on budget year 2008-09 objectives:

- Complete all the paperwork relating to FEMA re-imbusement for the city's loss.
 - Ongoing (working with Human Recourses)
- Apply for grants and money that may come available through state and federal.
 - Accomplished
- Assign a new coordinator and see that training is accomplished.
 - Accomplished and training ongoing
- Apply the 07-08 goals as standard goals for this year.
 - Accomplished
- Revise all annex's that are out dated.
 - Accomplished

Goals for budget year 2009-10 include:

- Apply for grants and money that may become available through state and federal;
- Continue to work on all grants received;
- Network with other Emergency Management Groups both Locally and State Level;
- Facilitate one tabletop exercise and one functional exercise for City of Seabrook;
- Participate in Texas Division of Emergency Management Homeland Security Conference in February;
- Work with Harris County Office of Homeland Security Emergency Management and other agency to Update the Local Mitigation Action Plan;
- 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;
- Conduct Hurricane Awareness meetings with all employees of City of Seabrook;
- Install Weather Station located in the Seabrook Office of Emergency Management;
- Keep notification ongoing with all essential personnel on hazardous situations; and
- Complete the FEMA Professional Development Series Courses for emergency Management.

CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND

106-EMERGENCY MANAGEMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
	2006	2007	2008	2009	2009	2010	2009 FORECAST		2009 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	39,126	41,754	45,181	47,474	4,175	44,351	40,176	962.35%	(3,124)	-6.58%
3011 EDUCATION INCENTIVE	0	115	1,500	1,500	225	2,025	1,800	800.00%	525	35.00%
3012 OVERTIME	627	0	0	300	25	300	275	1100.00%	0	0.00%
3100 FICA TAXES	2,998	3,105	3,163	3,769	330	3,571	3,241	981.67%	(199)	-5.27%
3110 RETIREMENT	5,436	5,810	6,587	7,245	641	9,532	8,891	1387.03%	2,286	31.56%
3120 HOSPITALIZATION	5,422	8,214	9,955	10,176	848	7,885	7,037	829.80%	(2,291)	-22.52%
3130 WORKERS COMPENSATION	113	99	108	114	102	117	15	14.87%	3	2.63%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	0	50	50	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	270	45	99	135	0	135	135	0.00%	0	0.00%
TOTAL PERSONNEL	54,039	59,192	66,641	70,764	6,346	67,965	61,619	971.04%	(2,800)	-3.96%
4010 OFFICE SUPPLIES	1,919	339	1,473	1,000	595	1,000	405	66.14%	0	0.00%
4011 POSTAGE	81	61	0	323	375	320	(55)	-14.71%	(3)	-0.93%
4040 OIL & GAS	277	72	117	52	92	50	(42)	-45.71%	(2)	-3.85%
4400 MISC SUPPLIES	139	903	0	1,000	233	1,000	767	329.18%	0	0.00%
TOTAL SUPPLIES	2,415	1,376	1,590	2,375	1,295	2,370	1,075	83.01%	(5)	-0.21%
5020 DUES & SUBSCRIPTIONS	0	250	350	500	107	500	393	367.29%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	5,315	4,790	2,320	2,000	754	2,000	1,246	165.25%	0	0.00%
6110 MAINT-AUTOS/EQUIP	508	0	22	1,500	1,041	1,000	(41)	-3.93%	(500)	-33.33%
5170 MAINTENANCE - RADIOS	0	760	0	1,500	500	1,000	500	100.00%	(500)	-33.33%
5211 PROF FEES - INSPECTIONS	0	0	3,875	10,400	10,776	0	(10,776)	-100.00%	(10,400)	-100.00%
5300 TRAINING & CONFERENCE	2,417	3,368	1,430	3,000	2,000	3,000	1,000	49.97%	0	0.00%
5310 UNIFORMS	0	0	0	600	150	500	350	233.33%	(100)	-16.67%
6400 TELEPHONE	7,091	5,894	7,213	10,380	7,642	10,300	2,658	34.77%	(80)	-0.77%
5405 PHONE NETWORK NOTIFICATION SYS	5,010	0	11,225	15,000	12,354	14,400	2,046	16.56%	(600)	-4.00%
5406 AUTOMATION WORKSTATION	0	7,888	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	3,530	603	189	1,500	400	1,500	1,100	275.00%	0	0.00%
TOTAL SERVICES	23,871	23,563	26,625	46,380	35,724	34,200	(1,524)	-4.27%	(12,180)	-26.26%
TOTAL EXPENDITURES	80,325	84,121	94,855	119,519	43,365	104,535	61,170	141.06%	(14,985)	-12.54%

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.

GOALS

Goals for budget year 2009-10 include:

- To protect life, liberty, and property;
- To reduce criminal opportunity;
- To recover lost or stolen property;
- To preserve civil order;
- To investigate crime;
- To enforce statutory law;
- To apprehend violators and vigorously seek prosecution; and
- To provide service through education, advice, and referral.
- To allow officers to continue their in-service training;
- To make sure that the officers get the state mandated training
- To continue to communicate with the City, Mayor, Council and Media
- To hire patrol and dispatchers to fill open positions

All goals for the year 2008-09 were accomplished.

CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND

200-PUBLIC SAFETY

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
				2009	2009	2010	2009 FORECAST		2009 BUDGET	
	2006	2007	2008	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	1,143,708	1,291,404	1,577,606	1,659,987	1,622,017	1,682,094	60,077	3.70%	22,107	1.33%
3011 EDUCATION INCENTIVE	22,851	23,471	31,748	33,780	33,197	34,575	1,378	4.15%	795	2.35%
3012 OVERTIME	134,708	98,345	174,694	120,000	152,300	159,988	7,688	5.05%	39,988	33.32%
3015 CONTRACT LABOR	0	850	0	0	0	0	0	0.00%	0	0.00%
3016 OVERTIME GRANT	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	96,923	104,955	132,824	138,763	133,912	139,511	4,600	3.44%	(242)	-0.17%
3110 RETIREMENT	178,675	192,639	248,644	261,366	262,719	366,880	103,961	39.57%	105,314	40.29%
3120 HOSPITALIZATION	202,604	213,874	220,649	233,832	218,885	232,648	13,764	6.29%	(1,184)	-0.51%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	41,965	37,069	43,270	39,683	35,090	31,677	(3,412)	-9.72%	(8,006)	-20.17%
3140 PSYCHOLOGICAL SERVICES	2,347	1,410	420	3,600	400	3,600	3,100	775.00%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	1,584	1,776	1,776	3,000	1,824	3,000	1,176	64.47%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	9,943	1,044	3,085	4,050	1,388	4,050	2,662	191.78%	0	0.00%
3810 SALARY/O.T. REIMBURSEMENT	(6,159)	(2,168)	(7,770)	0	(4,250)	0	4,250	-100.00%	0	0.00%
3900 MERIT AWARDS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	1,829,049	1,964,669	2,426,745	2,497,951	2,457,481	2,666,724	199,243	8.11%	168,772	6.36%
4005 SUPPLIES-POLICE OPERATION	12,576	14,371	13,930	17,500	15,854	17,500	1,646	10.38%	0	0.00%
4010 OFFICE SUPPLIES	8,176	9,724	7,266	12,000	9,770	12,000	3,230	36.84%	0	0.00%
4011 POSTAGE	1,084	1,453	1,723	3,000	1,177	3,500	2,323	197.41%	500	16.67%
4015 SUPPLIES-ID	1,783	335	0	6,500	2,549	5,500	2,951	115.73%	(1,000)	-15.38%
4016 SUPPLIES/SMALL EQ-DOT	0	0	0	0	168	0	(168)	-100.00%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	2,718	1,717	3,639	4,000	2,123	3,000	877	41.28%	(1,000)	-25.00%
4040 GAS & OIL/CITY SUPPLY	44,797	37,016	77,378	91,960	64,527	77,400	22,873	41.95%	(14,560)	-15.83%
4150 SMALL TOOLS & EQUIPMENT	10,508	10,704	914	15,000	6,365	15,000	8,634	135.64%	0	0.00%
TOTAL SUPPLIES	81,641	76,320	104,840	149,960	91,531	133,900	42,369	46.29%	(16,060)	-10.71%
6020 DUES & SUBSCRIPTIONS	875	1,425	473	3,000	1,600	3,000	1,400	87.50%	0	0.00%
6030 RENTALS & SERVICE AGRMTS	43,086	43,758	56,602	38,000	37,544	38,000	357	0.95%	0	0.00%
6041 IT HARDWARE	0	0	16,189	0	0	0	0	0.00%	0	0.00%
6042 IT SOFTWARE	0	0	7,836	0	0	0	0	0.00%	0	0.00%
6110 MAINT-AUTOS/EQUIP	34,609	37,629	34,117	35,000	39,956	30,000	(9,956)	-24.92%	(5,000)	-14.29%
6116 MAINT-OFFICE EQUIP	1,746	2,370	1,128	3,500	1,215	3,500	2,285	188.07%	0	0.00%
6170 MAINTENANCE -RADIOS	7,328	8,190	21,463	15,000	13,888	17,000	3,312	24.20%	2,000	13.33%
6175 JANITORIAL SERVICES	0	1,940	11,100	19,000	3,499	19,000	15,501	443.01%	0	0.00%
6180 MAINT-BLDGS & GROUNDS	8,703	5,919	3,358	3,200	3,218	3,500	282	8.76%	300	9.38%
6241 CONTRACT-FIRE CHIEF	0	0	0	0	0	0	0	0.00%	0	0.00%
6300 TRAINING & CONFERENCE	8,780	13,581	9,890	14,000	7,128	12,000	4,872	68.38%	(2,000)	-14.29%
6301 CONTINUING EDUCATION FUNDS	0	1,835	1,560	0	0	0	0	0.00%	0	0.00%
6305 MOVING EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
6310 UNIFORMS & LAUNDRY	26,584	36,239	21,015	25,000	28,738	21,000	(7,738)	-26.93%	(4,000)	-16.00%
6311 HANDGUN TRAINING EXPENSE	5,745	3,644	6,359	5,000	2,198	5,100	2,902	132.03%	100	2.00%
6320 INSURANCE-AUTO	19,366	16,128	17,003	25,000	17,925	20,000	2,074	11.57%	(5,000)	-20.00%
6325 INSURANCE-LAW ENFORCEMENT	16,199	13,870	15,427	20,000	16,000	20,000	4,000	25.00%	0	0.00%
6340 DETENTION SUPPLIES	543	103	0	0	0	0	0	0.00%	0	0.00%
6400 TELEPHONE	18,646	19,231	27,119	22,000	30,032	28,000	(2,032)	-6.77%	6,000	27.27%
6405 PHONE NETWORK NOTIFICATION SV	0	0	0	0	0	0	0	0.00%	0	0.00%
6410 UTILITIES	30	1,229	2,182	1,300	1,851	2,330	479	26.89%	1,030	79.23%
6465 MISC EXPENDITURES	9,271	6,867	4,550	4,000	3,410	7,700	4,290	125.80%	3,700	92.50%
6490 CRIME PREVENTION DIV EXP	318	859	242	0	0	0	0	0.00%	0	0.00%
6473** AMORT CAPITAL	0	9,566	0	0	0	0	0	0.00%	0	0.00%
6494 GREAT	0	0	0	0	0	0	0	0.00%	0	0.00%
6495 POLICE RESERVES	0	0	0	0	0	0	0	0.00%	0	0.00%
6496 D.A.R.E.	53	0	0	0	0	0	0	0.00%	0	0.00%
6497 C.I.D.	3,129	213	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	205,000	223,595	256,613	233,000	208,102	230,130	22,028	10.59%	(2,870)	-1.23%
6000 D.O.T. EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6010 AUTOS & TRUCKS	0	0	(7,024)	19,563	43,082	0	(43,082)	-100.00%	(19,563)	-100.00%
6020 EQUIPMENT	20,291	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6060 BUILDINGS/RENOVATIONS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	20,291	0	(7,024)	19,563	43,082	0	(43,082)	-100.00%	(19,563)	-100.00%
TOTAL EXPENDITURES	2,135,981	2,263,683	2,781,173	2,900,474	2,800,196	3,020,754	220,558	7.88%	120,279	4.15%

ANIMAL CONTROL

MISSION STATEMENT

Our goal in this department is to provide protection and service to all of the citizens of our community within the policies and procedures of the governing body of the Animal Control Department and in adherence to the law and the ethical standards of our profession.

GOALS

Accomplishments on budget year 2007-08 objectives

- Pass a city ordinance for owners of animals that are repeatedly impounded. The owner must either have the animal sterilized prior to reclaiming the animal or must pay a sterilization deposit upon release of the animal;
- Obtain a leash ordinance for cats;
- Increase the Animal Shelter Impoundment fees and the Animal Quarantine fees; and
- Improve our Adopt a Pet program. Set up a program with volunteers to help with adoptions.

The first three goals will be returning goals for the year 08-09. The last goal has been completed and is in progress.

Goals for budget year 2008-09 include:

- Pass a city ordinance for owners of animals that are repeatedly impounded. The owner must either have the animal sterilized prior to reclaiming the animal or must pay a sterilization deposit upon release of the animal;
- Obtain a leash ordinance for cats;
- Increase the Animal Shelter Impoundment fees and the Animal Quarantine fees; and

CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND

210 - ANIMAL CONTROL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
				2009	2009	2010	2009 FORECAST		2009 BUDGET	
	2006	2007	2008	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	72,911	76,926	55,471	59,534	53,181	60,187	7,006	13.17%	653	1.10%
3011 EDUCATION INCENTIVE	1,199	900	990	990	1,025	1,290	265	25.89%	300	30.30%
3012 OVERTIME	8,873	3,444	184	4,800	771	4,800	4,029	522.81%	0	0.00%
3100 FICA TAXES	6,107	5,983	4,144	4,997	4,018	5,070	1,052	26.17%	73	1.46%
3110 RETIREMENT	11,351	10,042	5,748	7,013	7,405	9,719	2,314	31.25%	2,706	38.58%
3120 HOSPITALIZATION	14,890	14,371	8,167	8,499	8,482	8,629	147	1.73%	129	1.52%
3130 WORKERS COMPENSATION	1,345	1,242	842	1,010	895	914	18	2.05%	(96)	-9.54%
3150 GIFT/APPRECIATION CERTIFICATES	96	96	96	100	48	100	52	108.33%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	540	0	198	270	94	270	176	187.38%	0	0.00%
TOTAL PERSONNEL	117,313	113,004	75,840	87,213	75,918	90,978	15,059	19.84%	3,764	4.32%
4010 OFFICE SUPPLIES	58	70	306	200	184	200	16	8.73%	0	0.00%
4011 POSTAGE	0	0	0	50	19	25	6	31.58%	(25)	-50.00%
4040 OIL & GAS	3,408	3,479	5,531	7,848	3,604	5,000	1,396	38.74%	(2,848)	-36.29%
4150 SMALL TOOLS & EQUIPMENT	225	1,950	450	2,350	850	2,300	1,450	170.59%	(50)	-2.13%
4160 ANIMAL FOOD & SUPPLIES	431	592	663	800	547	900	353	64.57%	100	12.50%
4400 MISC SUPPLIES	640	219	0	800	438	800	362	82.68%	0	0.00%
4401 VETERINARY SUPPLIES	266	812	390	3,000	1,854	2,500	646	34.84%	(500)	-16.67%
TOTAL SUPPLIES	5,027	7,122	7,340	15,048	7,496	11,725	4,229	56.43%	(3,323)	-22.08%
5020 DUES & SUBSCRIPTIONS	35	0	35	100	25	100	75	300.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	2,957	1,334	1,617	1,500	3,142	1,500	(1,642)	-52.25%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	600	200	500	300	150.00%	(100)	-16.67%
5180 MAINT-BLDGS & GROUNDS	50	767	550	600	564	600	36	6.44%	0	0.00%
5300 TRAINING & CONFERENCE	0	35	210	300	193	250	57	29.74%	(50)	-16.67%
5310 UNIFORMS & LAUNDRY	270	138	60	840	695	750	55	7.91%	(90)	-10.71%
5320 INSURANCE-AUTO	906	1,076	477	500	926	926	(0)	-0.04%	426	85.20%
5330 INSURANCE-MISC	0	0	0	0	151	501	350	231.79%	501	0.00%
5400 TELEPHONE	2,019	1,876	655	530	638	530	(108)	-16.95%	0	0.00%
5410 UTILITIES	2,777	2,908	2,426	1,900	2,406	1,900	(506)	-21.04%	0	0.00%
5465 MISC EXPENDITURES	426	266	196	300	907	300	(607)	-66.94%	0	0.00%
TOTAL SERVICES	9,441	8,401	6,226	7,170	9,847	7,857	(1,990)	-20.21%	687	9.56%
TOTAL EXPENDITURES	131,781	128,527	89,406	109,431	93,261	110,560	17,298	18.55%	1,128	1.03%

DOT**MISSION STATEMENT**

The purpose of the Commercial Vehicle Enforcement (CVE) Division is to enforce federal motor carrier regulations, as well as state law, upon all applicable commercial vehicles. The CVE Division 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.

GOALS**Goals for budget year 2000-10 include:**

- Perform 1,000 vehicle inspections;
- Issue 1,000 citations;
- Issue 100 weight citations;
- Issue 5,000 written warnings;
- Conduct 6 multi-agency enforcement days;
- Conduct 12 night-time enforcement days;
- Maintain and administer the state STEP grant;
- Attend the monthly Texas State Trucking Association (TSTA) meetings;
- Attend two annual road patrols. The road patrols are when truck safety directors ride with law enforcement and look for unsafe acts committed by commercial vehicles;
- Send additional officers to CVE school, to perform inspections on a part-time basis; and
- Attend additional accident reconstruction schools

Due to Hurricane Ike some of the goals for 2008-09 were not completed. We are looking forward to a new year for more accomplishments.

CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND

220-DOT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
				2009	2009	2010	2009 FORECAST		2009 BUDGET	
	2006	2007	2008	BUDGET	FORECAST	BUDGET	CHANGE	%CHANGE	CHANGE	%CHANGE
3010 SALARIES	143,961	157,763	135,513	123,486	121,000	127,323	6,323	5.23%	3,837	3.11%
3011 EDUCATION INCENTIVE	4,980	5,095	5,363	4,230	5,337	4,440	(897)	-16.81%	210	4.96%
3012 OVERTIME	32,661	25,377	11,547	0	0	0	(0)	-100.00%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	14,487	13,918	11,586	9,770	10,138	9,357	(780)	-7.70%	(413)	-4.23%
3110 RETIREMENT	19,917	26,116	21,445	18,923	19,547	27,178	7,631	39.04%	8,255	43.63%
3120 HOSPITALIZATION	21,303	25,355	15,174	15,822	16,016	15,881	(136)	-0.85%	59	0.37%
3130 WORKERS COMPENSATION	0	3,896	0	2,760	2,441	2,203	(237)	-9.73%	(557)	-20.18%
3350 UNEMPLOYMENT BENEFITS	0	945	248	338	113	270	158	140.00%	(68)	-20.12%
TOTAL PERSONNEL	241,497	258,466	200,876	175,329	174,592	186,652	12,060	6.91%	11,323	6.46%
4005 SUPPLIES-POLICE OPERATION	2,337	130	5	0	0	0	0	0.00%	0	0.00%
4010 OFFICE SUPPLIES	2,601	20	0	0	45	0	(45)	-100.00%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	42	82	0	500	130	300	170	130.77%	(200)	-40.00%
4040 GAS & OIL/CITY SUPPLY	8,887	10,111	15,405	19,588	9,410	13,000	3,590	38.16%	(6,588)	-33.63%
4150 SMALL TOOLS & EQUIPMENT	7,788	13,419	5,136	1500	602	500	-102	-0.1694352	-1000	-0.6666667
TOTAL SUPPLIES	21,655	23,762	20,546	21,588	10,187	13,800	3,613	35.47%	(7,788)	-36.08%
6030 RENTALS & SERVICE AGRMTS	3,916	25	0	0	0	0	0	0.00%	0	0.00%
6110 MAINT-AUTOS/EQUIP	2,195	4,166	3,150	2,500	2,439	2,500	61	2.50%	0	0.00%
6115 MAINT-OFFICE EQUIP	148	447	254	500	357	500	143	40.24%	0	0.00%
6170 MAINTENANCE - RADIOS	5,709	6,468	0	1,000	250	800	550	220.00%	(200)	-20.00%
6220 PROF FEES - LEGAL	0	0	333	2,400	2,280	2,400	120	5.27%	0	0.00%
6300 TRAINING & CONFERENCE	2,281	2,208	2,284	3,000	3,475	2,500	(975)	-28.06%	(500)	-16.67%
6310 UNIFORMS & LAUNDRY	5,694	5,472	794	3,000	1,415	2,200	785	55.44%	(800)	-26.67%
6400 TELEPHONE	4,116	4,483	4,049	5,500	5,933	4,800	(1,133)	-19.09%	(700)	-12.73%
64** AMORT CAP EXP	0	33,817	0	0	0	0	0	0.00%	0	0.00%
6465 MISC EXPENDITURES	9,814	1,974	2,497	3,000	2,015	2,500	485	24.07%	(500)	-16.67%
TOTAL SERVICES	33,873	59,061	13,360	20,900	18,164	18,200	36	0.20%	(2,700)	0.00%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	297,025	341,289	234,782	217,817	202,942	218,652	15,710	7.74%	835	0.38%

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.

GOALS

Accomplishments on budget year 2008-09 objectives:

- Repair Parks & Trails from damage caused by Hurricane Ike; - *Done*
- Rebuilding fishing pier at Pine Gully, boat ramp and McHale Park; - *Done*
- Repair and rebuilding city pool; - *Done*
- Replace all picnic tables at Pine Gully Park; - *2010*
- Complete construction of Baybrook Restroom; - *Done*
- Beautification of City; - *Ongoing*
- Add kids recreation programs at pool -09 summer; - *2010*
- Have fall -09 5K Trail Fun Run; - *2010*

Goals for Budget Year 2009-2010 Include:

- Finish covering all Picnic Areas at Pine Gully - five (5)
- Ten (10) new Picnic Tables at Pine Gully
- Carothers House Up and Running - Rules & Policies
- Carothers House Construction - *Phase 1*
- Rebuild McHale Park Deck
- Beautification of City - *Ongoing*
- Move 25 Oak Tress from Highway 146 to Parks
- November - 5K Trail Fun Run at McHale Park
- Relocate Parks Office and Equipment
- Hire three (3) new Pine Gully Gatekeepers
- Build Pelican Path Park next to Community House
- Remove Dead Trees from Parks from Hurricane Ike
- Have one (1) movie night at Pool
- Have one (1) new Big City Event with New Community Events , i.e. Fishing Tour

CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND

400 - PARKS & RECREATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2109 BUDGET VS		2010 BUDGET VS	
	2006	2007	2008	2009	2009	2010	2009 FORECAST	%CHANGE	2009 BUDGET	%CHANGE
				BUDGET	FORECAST	BUDGET				
3010 SALARIES	245,636	262,434	289,897	327,746	323,403	335,016	11,613	3.59%	7,270	2.22%
3011 EDUCATION INCENTIVE	899	1,199	1,199	1,199	1,199	1,200	1	0.06%	1	0.06%
3012 OVERTIME	8,047	5,823	6,283	7,500	8,597	7,500	(1,097)	-12.76%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	56,646	70,923	78,935	66,752	65,662	68,838	3,176	4.84%	2,086	3.13%
3100 FICA TAXES	23,428	25,513	28,613	30,845	29,992	31,560	1,569	5.23%	716	2.32%
3110 RETIREMENT	32,613	33,702	42,786	49,379	48,337	69,834	21,496	44.47%	20,455	41.42%
3120 HOSPITALIZATION	53,755	51,353	43,723	50,768	49,063	47,544	(1,519)	-3.10%	(3,224)	-6.35%
3130 WORKERS COMPENSATION	12,631	12,829	7,544	8,778	7,865	7,502	(363)	-4.61%	(1,276)	-14.54%
3150 GIFT/APPRECIATION CERTIFICATES	528	530	528	800	432	800	368	85.19%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	3,920	909	1,648	2,486	1,282	2,518	1,236	96.44%	32	1.27%
3610 SALARY/O.T. REIMBURSEMENT	0	(125)	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	438,104	465,091	504,666	546,253	535,831	572,311	36,480	6.81%	26,058	4.77%
4040 GAS & OIL/CITY SUPPLY	19,658	13,972	23,751	29,892	16,939	26,500	9,561	56.44%	(3,392)	-11.35%
4090 POOL SUPPLIES	13,840	18,033	14,922	17,500	15,514	15,000	(514)	-3.31%	(2,500)	-14.29%
4095 NURSERY SUPPLIES	1,060	0	767	5,000	884	3,000	2,116	239.27%	(2,000)	-40.00%
4150 SMALL TOOLS & EQUIPMENT	1,308	4,680	1,330	3,000	2,321	3,000	679	29.24%	0	0.00%
4400 MISC SUPPLIES	12,921	6,103	6,966	12,000	28,323	12,000	(16,323)	-57.63%	0	0.00%
TOTAL SUPPLIES	48,787	42,789	47,735	67,392	63,982	59,500	(4,482)	-7.01%	(7,892)	-11.71%
5020 DUES & SUBSCRIPTIONS	200	510	495	500	890	500	(390)	-43.82%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	6,948	8,140	6,261	9,000	11,843	9,000	(2,843)	-24.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	20,824	12,023	14,265	15,000	18,671	13,500	(5,171)	-27.70%	(1,500)	-10.00%
5160 MAINT-POOL & GROUNDS	1,959	1,612	3,034	8,000	1,962	8,000	6,038	307.81%	0	0.00%
5165 MAINT-RECREATION EQUIP	2,003	2,343	315	1,500	269	1,500	1,231	457.77%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	61,371	52,196	55,619	65,000	34,395	60,000	25,605	74.44%	(5,000)	-7.69%
5215 PROF FEES - ENGINEERING	0	0	0	0	5,490	0	(5,490)	-100.00%	0	0.00%
5275 ELECTRICAL SERVICES	0	1,822	335	2,500	0	2,500	2,500	0.00%	0	0.00%
5295 NURSERY FUND	307	130	0	0	0	0	0	0.00%	0	0.00%
5296 PARKS BOARD	1,132	1,826	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	462	343	100	500	443	500	57	12.99%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,724	5,582	4,814	4,500	5,535	7,000	1,465	26.48%	2,500	55.56%
5320 INSURANCE-AUTO	4,360	5,532	4,505	4,600	4,211	5,000	789	18.73%	400	8.70%
5400 TELEPHONE	10,186	9,740	6,045	10,000	8,882	10,000	1,118	12.59%	0	0.00%
5410 UTILITIES	58,703	64,948	60,120	65,000	69,833	65,000	(4,833)	-6.92%	0	0.00%
5465 MISC EXPENDITURES	13,598	14,906	11,672	15,000	9,069	15,000	5,931	65.39%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	12,896	0	0	0	0	0	0.00%	0	0.00%
5475 CONTINGENCY-COUNCIL APPROVED	2,920	1,400	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	188,697	195,947	167,571	201,100	168,756	197,500	28,744	17.03%	(3,600)	-1.79%
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 BUILDINGS/RENOVATIONS/FACILI	0	0	18,750	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	18,750	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	675,587	703,827	738,712	814,745	768,569	829,311	60,741	7.90%	14,566	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 2008-09 Objectives

- Replaced and repaired approximately 8,500 square feet of sidewalk.
- Repaired 4,024 sq. ft. of street failure throughout the city.
- Upgrade and replaced 476 Street Signs. (Hurricane Ike)
- 1220 Hours of R.O.W. mowing.
- Crack sealed streets throughout the city and used approximately 283 lbs. of seal material.
- Completed 7,478 LF of ditch re-cut.
- Cleaned 20,096 LF of storm sewer throughout the city. (Hurricane Ike)
- Maintained MS4 Permit and Sent in Annual Report.
- Hurricane Ike Debris Cleanup.
- Continued aggressive mosquito control program-313 hrs Adulticide, 280 gallons Larvicide.
- Purchased New Slope Mower & Tractor.

Goals for Budget Year 2009-10 Include:

- Additional training for employees.
- Oak Ridge Meadows Phase II.
- Menard Ave. Subdivision.
- Repsdorph Road widening.
- Storm Water Management Plan/MS4 implementation.
- 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.
- Implement new street grant projects.

CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND

500-PUBLIC WORKS

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
	2006	2007	2008	2009	2009	2010	2009 FORECAST		2009 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	318,682	339,666	377,832	394,840	397,790	400,996	3,206	0.81%	6,166	1.66%
3011 EDUCATION INCENTIVE	300	300	300	300	300	300	0	0.00%	0	0.00%
3012 OVERTIME	14,096	10,654	9,008	12,000	9,384	12,000	2,616	27.88%	0	0.00%
3100 FICA TAXES	24,913	26,296	29,273	31,146	30,840	30,013	(827)	-2.68%	(1,133)	-3.64%
3110 RETIREMENT	45,560	48,478	54,615	60,037	60,188	84,266	24,077	40.00%	24,229	40.36%
3120 HOSPITALIZATION	60,018	62,566	49,166	62,034	61,938	62,303	366	0.70%	269	0.62%
3130 WORKERS COMPENSATION	8,686	8,062	13,580	14,122	14,274	11,359	(2,914)	-20.42%	(2,763)	-19.66%
3150 GIFT/APPRECIATION CERTIFICATES	384	384	384	450	384	450	66	17.19%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	2,230	525	857	1,080	393	1,080	687	174.64%	0	0.00%
TOTAL PERSONNEL	474,668	496,829	633,004	666,009	665,490	692,767	27,277	4.82%	26,768	4.73%
4040 GAS & OIL/CITY SUPPLY	16,477	16,870	36,739	36,070	20,262	27,000	6,748	33.32%	(8,070)	-23.01%
4100 MOSQUITO CONTROL	24,886	20,024	13,237	26,000	24,284	26,000	716	2.95%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,588	4,721	1,783	2,000	4,511	2,000	(2,511)	-56.66%	0	0.00%
4400 MISC SUPPLIES	3,782	2,696	7,996	3,000	3,393	3,000	(393)	-11.68%	0	0.00%
TOTAL SUPPLIES	48,712	44,311	59,765	65,070	52,440	67,000	4,560	8.70%	(8,070)	-12.40%
6020 DUES & SUBSCRIPTIONS	114	173	0	160	76	160	76	100.00%	0	0.00%
6030 RENTALS & SERVICE AGRMTS	596	1,761	306	2,000	1,151	2,000	849	73.74%	0	0.00%
6110 MAINT-AUTOS/EQUIP	13,083	14,941	12,233	16,000	15,359	14,000	(1,359)	-8.85%	(1,000)	-6.67%
6140 MAINT-STREETS	10,163	13,767	13,524	20,000	16,670	16,000	(1,670)	-10.02%	(5,000)	-25.00%
6145 MAINT-DRAINAGE	5,906	10,627	4,874	10,000	5,074	8,000	2,926	57.66%	(2,000)	-20.00%
6160 MAINT-STREET SIGNS	6,305	7,161	4,534	6,000	3,672	5,000	1,328	36.18%	0	0.00%
6180 MAINT-BLDGS & GROUNDS	1,958	2,221	3,653	3,500	2,737	3,600	763	27.89%	0	0.00%
6300 TRAINING & CONFERENCE	81	203	686	500	369	600	131	35.32%	0	0.00%
6310 UNIFORMS & LAUNDRY	2,494	2,987	3,093	3,000	3,148	3,000	(148)	-4.71%	0	0.00%
6320 INSURANCE-AUTO	7,293	7,588	8,423	7,700	8,697	8,700	3	0.04%	1,000	12.99%
6400 TELEPHONE	2,655	3,025	2,103	3,000	1,209	3,000	1,791	148.14%	0	0.00%
6410 UTILITIES	22,283	5,098	4,619	6,000	4,341	6,000	1,669	38.21%	0	0.00%
6411 UTILITIES - STREET LIGHTS	161,360	178,749	177,819	190,000	177,236	190,000	12,764	7.20%	0	0.00%
6465 MISC EXPENDITURES	2,324	858	90	1,000	0	1,000	1,000	0.00%	0	0.00%
6473 AMORT CAPITAL PAYMENT	0	6,835	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	236,616	266,886	236,866	266,860	239,738	269,860	20,112	6.39%	(7,000)	-2.62%
6010 AUTOS & TRUCKS	30	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	10,000	9,930	0	(9,930)	-100.00%	0	0.00%
6037 STORM WATER MGMT PROGRAM	0	20,587	0	10,000	3,206	9,000	5,794	180.70%	(1,000)	-10.00%
6063 REPSDORPH ROAD	0	0	183,526	0	0	0	0	0.00%	0	0.00%
6065 VARIOUS STREET PROJECTS	0	0	0	93,714	93,714	121,828	28,114	30.00%	28,114	30.00%
TOTAL CAPITAL OUTLAY	30	20,587	183,526	113,714	106,860	130,828	23,978	22.44%	17,114	15.06%
TOTAL EXPENDITURES	760,026	817,612	1,012,139	1,011,643	964,519	1,040,445	76,927	7.87%	28,802	2.85%

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.

GOALS

Accomplishments on budget year 2008-09 objectives:

- Update the zoning code. *A number of amendments were enacted to the zoning code and zoning map. The text changes are highlighted by a completely revised sign code, new Point Overlay regulations and new commercial storage provisions. Several rezonings took place to conform the zoning map to the Master Plan.*
- Adopt updated Building Codes. *A new Flood Hazard Mitigation Ordinance was adopted early in the budget year. All new building codes are being prepared for adoption early in the new fiscal year. A new Property Maintenance Code will be proposed at that time.*
- 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.*
- Assist Public Works with the implementation of the Stormwater Management Program (MS4); *Community Development staff continues to meet with Public Works staff to coordinate the implementation and enforcement of the Stormwater Management Program.*
- Complete the Community Rating Study (CRS) for Seabrook; *This effort was delayed by the recovery from hurricane Ike; however, the City's floodplain manager, Sean Landis is participating in the All-Hazard Mitigation Plan. This plan, sponsored by Harris County and cosponsored by numerous Harris County municipalities and school districts, will take the place of the local plan requirement following its adoption.*
- Continue with the effective abatement of nuisances through the Code of Enforcement program. *This program has been highlighted by three condemned structures and the permitted demolition of another 100 structures following hurricane Ike. The Code enforcement program averages a log of approximately 200 violations at any given time.*

Goals for budget year 2009-10 include:

- Facilitate the Comprehensive Master Plan;
- Continue to update the zoning code;
- Adopt updated building codes;
- Facilitate quality development in coordination with the City Manager and Economic Development Director;
- Complete and adopt the All Hazard Mitigation Plan; and
- Continue with the effective abatement of nuisances through the Code Enforcement program.

CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND

600 - COMMUNITY DEVELOPMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
				2009	2009	2010	2009 FORECAST		2009 BUDGET	
	2006	2007	2008	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	164,399	202,329	246,328	291,653	291,616	291,672	66	0.02%	20	0.01%
3011 EDUCATION INCENTIVE	6,663	6,454	3,270	2,100	5,173	4,800	(373)	-7.22%	2,700	128.57%
3012 OVERTIME	2,921	554	469	2,000	865	2,600	1,635	189.13%	600	25.00%
3015 CONTRACT LABOR	9,777	29,200	6,043	6,600	458	16,600	16,042	3281.82%	10,000	181.82%
3100 FICA TAXES	12,774	16,221	18,539	22,653	22,345	22,864	618	2.32%	211	0.93%
3110 RETIREMENT	23,692	29,751	35,106	43,790	44,244	61,047	16,803	37.98%	17,268	39.41%
3120 HOSPITALIZATION	26,951	27,720	36,155	45,492	43,188	49,581	6,392	14.80%	4,088	8.99%
3130 WORKERS COMPENSATION	1,248	877	1,614	1,302	1,117	1,021	(95)	-8.53%	(281)	-21.55%
3150 GIFT/APPRECIATION CERTIFICATES	144	240	340	250	288	250	(38)	-13.19%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	1,096	225	529	810	685	810	125	18.23%	0	0.00%
TOTAL PERSONNEL	247,655	313,670	347,382	416,460	409,880	449,945	40,065	9.77%	34,496	8.30%
4010 OFFICE SUPPLIES	165	264	41	0	1,114	0	(1,114)	-100.00%	0	0.00%
4011 POSTAGE	0	0	3	0	0	0	0	0.00%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	2,679	2,286	2,760	3,920	1,861	3,600	1,639	98.10%	(420)	-10.71%
4150 SMALL TOOLS & EQUIPMENT	196	1,999	2,532	2,200	2,288	1,000	(1,288)	-56.72%	(1,200)	-54.55%
TOTAL SUPPLIES	3,030	4,548	5,325	6,120	5,233	4,500	(733)	-14.01%	(1,620)	-26.47%
5020 DUES & SUBSCRIPTIONS	636	1,613	1,709	2,000	2,049	2,500	451	22.03%	600	26.00%
5030 RENTALS & SERVICE AGRMTS	161	226	2,684	2,400	2,604	6,000	3,396	130.44%	3,600	150.00%
5040 IT CONSULTING/SERVICE	0	1,058	0	0	0	0	0	0.00%	0	0.00%
5042 IT SOFTWARE	0	8,186	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	1,464	1,526	1,389	1,000	616	500	(116)	-18.81%	(600)	-60.00%
5116 MAINT-OFFICE EQUIP	19	0	0	0	1,118	0	(1,118)	-100.00%	0	0.00%
5215 PROF FEES - ENGINEERING	0	3,028	26,269	10,000	2,334	7,000	4,666	199.89%	(3,000)	-30.00%
5216 P&Z EXPENSES	0	0	119	750	0	500	500	0.00%	(260)	-33.33%
5240 CONTRACT SERVICE-MOWING/DEMOLIT	0	740	2,626	33,000	36,169	19,840	(16,329)	-46.15%	(13,160)	-39.88%
5300 TRAINING & CONFERENCE	6,689	6,748	2,802	5,000	4,749	5,000	251	5.29%	0	0.00%
5305 MOVING EXPENSE	0	1,676	0	0	0	0	0	0.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	1,183	1,205	402	600	250	450	200	80.00%	(50)	-10.00%
5320 INSURANCE-AUTO	3,155	2,104	2,101	2,600	1,067	1,200	133	12.46%	(1,300)	-52.00%
5400 TELEPHONE	1,875	2,260	2,968	3,300	3,208	6,000	1,792	56.86%	1,700	51.52%
5465 MISC EXPENDITURES	5,043	10,146	3,173	4,000	1,555	2,500	945	60.80%	(1,500)	-37.50%
5473 AMORT CAPITAL PAYMENT	0	4,400	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	19,105	43,817	46,634	64,450	65,718	60,490	(5,228)	-3.38%	(13,960)	-21.66%
TOTAL EXPENDITURES	269,769	361,935	399,242	486,020	470,831	604,935	34,104	7.24%	18,916	3.89%

MUNICIPAL COURT

MISSION STATEMENT

The Mission of the Municipal Court in the upcoming year is to continue to provide a fair, impartial and timely adjudication of offenses filed in the Court. We are directed by and required to follow the rules set forth in Chapter 45 of the Texas Rules of Criminal Procedure and other provisions of the Law set out in other Texas Codes, i.e. Transportation, Health, Education, etc. all subject to State audit.

Currently the Court, each month, hears 4 Regular arraignment dockets as well as a DOT docket, a STEP docket, a Juvenile docket and a Pre-Trial docket for cases set for Jury Trials. Bench Trials are heard on the 1st and 3rd Monday evenings while Jury Trials are heard on the morning and evening of the 4th Monday and other times necessary.

In the coming year we hope to begin a program, using volunteers, to contact persons by telephone, who have failed to appear in Court (FTA) or who have failed to pay fines. Other cities have used such a program successfully on FTA's. We believe it is worth a try. Collection of fines is more difficult but we are hoping to come up with a plan for collections, with other area cities, if we can solicit interest. We believe that is preferable to contracting with a collection agency. It is our belief that Seabrook is too small to set up our own collection system. In this time of economic downturn, collecting fines is difficult. If we should start our own collection operation we will be able to solicit help in training from the Office of Court Administration.

The law does not burden the Court with fine collection as that is more appropriately the function of Law Enforcement. However, it is our belief that a Court that cannot or will not enforce its ruling loses respect and effectiveness.

To that end we will work with the Police Department, other cities, if possible, and volunteers to increase collection of fines and to alleviate the growing number of persons who violate their promises to appear.

CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND

700 - MUNICIPAL COURT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
	2006	2007	2008	2009	2009	2010	2009 FORECAST		2009 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	103,777	93,188	112,335	121,361	110,715	110,655	(60)	-0.05%	(10,706)	-8.82%
3011 EDUCATION INCENTIVE	876	300	300	1,350	1,264	1,650	386	30.59%	300	22.26%
3012 OVERTIME	3,773	4,145	6,166	3,025	12,932	14,000	1,068	8.28%	10,975	362.81%
3015 CONTRACT LABOR	9,745	9,893	1,530	6,000	1,500	2,000	500	33.33%	(4,000)	-66.67%
3100 FICA TAXES	9,834	8,992	10,668	11,455	10,999	10,954	(46)	-0.42%	(501)	-4.38%
3110 RETIREMENT	14,806	13,506	16,264	17,496	16,916	21,845	4,929	29.14%	4,349	24.86%
3120 HOSPITALIZATION	21,464	19,834	19,018	19,452	16,436	15,397	(1,039)	-6.32%	(4,055)	-20.85%
3130 WORKERS COMPENSATION	338	297	310	291	257	249	(8)	-3.00%	(42)	-14.32%
3150 GIFT/APPRECIATION CERTIFICATES	144	192	240	250	192	250	58	30.21%	0	0.00%
3310 MUNICIPAL JUDGES' FEES	27,500	26,000	28,900	29,000	24,817	35,000	10,183	41.03%	6,000	20.69%
3350 UNEMPLOYMENT BENEFITS	1,292	270	366	566	273	581	308	112.76%	15	2.63%
TOTAL PERSONNEL	193,549	176,617	196,096	210,245	196,301	212,580	16,280	8.29%	2,335	1.11%
4010 OFFICE SUPPLIES	23	0	0	0	2,018	0	(2,018)	-100.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	478	0	500	2,226	500	(1,726)	-77.54%	0	0.00%
TOTAL SUPPLIES	23	478	0	500	4,244	500	(3,744)	-88.22%	0	0.00%
5020 DUES & SUBSCRIPTIONS	602	381	156	500	210	350	140	66.67%	(150)	-30.00%
5030 RENTALS & SERVICE AGRMTS	2,434	2,922	2,719	2,500	2,865	5,675	2,810	98.06%	3,175	127.00%
5115 MAIN-OFFICE EQUIP	140	1	0	0	2,178	0	(2,178)	-100.00%	0	0.00%
5220 PROF FEES - LEGAL	18,000	18,525	20,800	26,000	22,100	26,600	4,500	20.36%	600	2.31%
5300 TRAINING & CONFERENCE	3,000	3,131	2,284	3,200	6,529	3,200	(3,329)	-50.99%	0	0.00%
5431 WARRANT INFORMATION SERV	3,313	120	74	3,800	3,556	3,800	244	6.87%	0	0.00%
5465 MSC EXPENDITURES	109	490	57	500	497	500	3	0.66%	0	0.00%
TOTAL SERVICES	27,597	25,570	26,091	36,500	37,935	40,125	2,190	5.77%	3,625	9.93%
TOTAL EXPENDITURES	221,169	202,665	222,187	247,245	238,480	253,205	14,726	6.17%	5,960	40.47%

CITY OF SEABROOK
2009-2010 BUDGET
FUND 01 - GENERAL FUND

107- NON-DEPARTMENTAL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
				2009	2009	2010	2009 FORECAST		2009 BUDGET	
	2006	2007	2008	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	0	15,563	0	0	0	0	0.00%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA	0	0	1,130	0	13	0	(13)	-100.00%	0	0.00%
3110 RETIREMENT	0	0	2,214	0	28	0	(28)	-100.00%	0	0.00%
3120 INSURANCE	0	0	1,929	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMP	0	0	0	0	0	0	0	0.00%	0	0.00%
3145 DRUG TESTING	2,205	2,418	3,202	3,441	3,404	5,000	1,596	46.89%	1,559	45.31%
3150 GIFT/APPRECIATION CERTIFICATES	0	1,500	2,401	2,150	48	2,150	2,102	4379.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	0	99	0	0	0	0	0.00%	0	0.00%
3900 MERIT AWARDS	13,811	14,180	3,654	16,000	7,524	7,000	(524)	-6.97%	(9,000)	-56.25%
TOTAL PERSONNEL	16,016	18,097	30,191	21,591	11,017	14,150	3,133	28.44%	(7,441)	-34.46%
4010 OFFICE SUPPLIES	44,490	42,978	49,032	50,000	43,555	45,000	1,445	3.32%	(5,000)	-10.00%
4011 POSTAGE	10,101	9,908	12,085	13,000	10,367	14,000	3,633	35.04%	1,000	7.69%
4050 BULK PETROLEUM PURCHASES	0	30,061	(24,588)	0	(0)	0	0	-100.00%	0	0.00%
4150 SMALL EQUIPMENT	0	1,533	4,731	2,500	5,931	5,000	(931)	-15.70%	2,500	100.00%
TOTAL SUPPLIES	54,591	84,480	41,260	65,500	59,853	64,000	4,147	6.93%	(1,500)	-2.29%
5010 ADVERTISING	14,676	9,515	13,681	16,000	7,173	14,000	6,827	95.18%	(2,000)	-12.50%
5020 DUES & SUBSCRIPTIONS	11,177	14,794	18,631	16,000	18,939	18,000	(939)	-4.96%	2,000	12.50%
5025 BANK FEES	1,394	1,333	3,649	2,500	5,810	5,000	(810)	-13.94%	2,500	100.00%
5030 RENTALS & SERVICE AGRMTS	38,718	42,631	42,111	50,000	43,710	45,000	1,290	2.95%	(5,000)	-10.00%
5040 IT CONSULTING/SERVICE	0	45,046	60,000	0	2,162	0	(2,162)	-100.00%	0	0.00%
5041 IT HARDWARE	0	2,821	46,156	0	138	0	(138)	-100.00%	0	0.00%
5042 IT SOFTWARE	0	1,640	17,199	1,100	3,010	0	(3,010)	-100.00%	(1,100)	-100.00%
5110 MAINT-AUTOS/EQUIP	358	35	0	150	13	0	(13)	-100.00%	(150)	-100.00%
5115 MAINT-OFFICE EQUIP	279	972	489	750	452	600	148	32.68%	(150)	-20.00%
5175 JANITORIAL SERVICES	2,020	4,314	13,298	13,500	21,289	24,000	2,711	12.74%	10,500	77.78%
5180 MAINT-BLDGS & GROUNDS	45,469	44,294	46,579	45,000	40,939	40,000	(939)	-2.29%	(5,000)	-11.11%
5190 CODIFICATION	22,188	5,083	2,868	4,000	10,108	5,000	(5,108)	-50.53%	1,000	25.00%
5205 PROF FEES - APPRAISAL	0	0	0	7,500	0	0	0	0.00%	(7,500)	-100.00%
5212 PROF FEES - ARCHITECTURAL	0	0	8,487	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	46,915	84,446	36,635	25,000	113,527	25,000	(88,527)	-77.98%	0	0.00%
5220 PROF FEES - LEGAL	177,654	170,056	166,578	175,000	212,866	175,000	(37,866)	-17.79%	(0)	0.00%
5222 PROF FEES - TAX COLLECTION	48,214	51,206	7,977	8,500	8,583	8,500	(83)	-0.97%	0	0.00%
5227 PROF FEES - CONSULTING	1,880	0	23,899	0	6,410	0	(6,410)	-100.00%	0	0.00%
5229 PROF FEES - GRANT WRITING	0	0	13,750	0	40,000	0	(40,000)	-100.00%	0	0.00%
5230 CONTRACT-AMBULANCE SERV	132,606	165,758	174,044	184,124	199,468	179,844	(19,624)	-9.84%	(4,280)	-2.32%
5235 CONTRACT-FIRE DEPT	290,400	542,499	570,402	675,592	675,592	719,636	44,044	6.52%	44,044	6.52%
5293 CRIME STOPPERS	0	0	0	0	0	0	0	0.00%	0	0.00%
5295 SAFETY COMMITTEE	4,835	4,139	4,366	5,800	4,729	6,500	1,771	37.44%	700	12.07%
5300 TRAINING & CONFERENCE	758	1,511	289	0	48	0	(48)	-100.00%	0	0.00%
5330 INSURANCE-MISC	71,847	76,148	107,411	110,000	117,933	110,000	(7,933)	-6.73%	0	0.00%
5400 TELEPHONE	19,325	20,464	18,872	19,500	18,979	22,000	3,021	15.92%	2,500	12.82%
5410 UTILITIES	79,861	78,241	63,868	90,000	73,181	90,000	16,819	22.98%	0	0.00%
5445 CENTRAL APPRAISAL FEE	28,677	31,880	37,860	40,000	41,903	45,000	3,097	7.39%	5,000	12.50%
5465 MISC EXPENDITURES	21,558	7,283	7,571	10,000	6,618	10,000	3,382	51.10%	0	0.00%
5466 FIRE STATION EXPENSE	9,332	2,320	(794)	300	2,717	0	(2,717)	-100.00%	(300)	-100.00%
5473 AMORT CAPITAL PAYMENT	0	9,994	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	1,063,513	1,418,645	1,505,875	1,500,316	1,676,297	1,543,080	(133,217)	-7.95%	42,764	0.00%
6020 EQUIPMENT	0	0	0	0	5,048	0	(5,048)	-100.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	6,061	0	789	0	(789)	-100.00%	0	0.00%
6050 FACILITIES	0	0	0	300,000	218,315	0	(218,315)	-100.00%	(300,000)	-100.00%
6300 TRANSFER OUT OF GF	500,000	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	500,000	0	6,061	300,000	224,152	0	(224,152)	-100.00%	(300,000)	0.00%
TOTAL EXPENDITURES	1,631,744	1,521,223	1,583,387	1,887,407	1,971,319	1,621,230	(350,089)	-17.76%	(266,177)	-305.63%

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 over the 2008/09 budget by approximately 1.85%. This is a 2.86% decrease from actual 2008-09 revenues due to funds received from FEMA for Hurricane Ike recovery. Enterprise Fund expenses are expected to decrease approximately 4% due to increased spending in 2008-09 for Hurricane Ike repairs.

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 portion of the Enterprise Fund excess working capital, defined as reserves in excess of 15% of Enterprise Fund expenditures, is swept into the General Fund to help defray these costs. Beginning with the 2008/09 budget, a portion of the service fees collected from the City's solid waste contractor is being transferred to the general fund to be used to repair and maintain city streets.

REVENUES

Water Sales	\$2,006,354	34%
Sewer Services	2,156,683	37%
Sanitation Chgs.	1,520,260	26%
Interest	26,324	.4%
Permits & Fees	25,000	.4%
Other Revenue	<u>134,042</u>	<u>2%</u>
Total	\$5,868,664	100%

EXPENSES

Water Dept.	\$1,493,649	25%
Sewer Dept.	1,392,372	24%
Sanitation Dept.	1,393,145	24%
Bill. & Collect.	140,675	2%
Trf for street repair	121,828	2%
Trf. to GF	<u>1,325,553</u>	<u>23%</u>
Total	\$5,867,223	100%

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

ENTERPRISE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
REVENUES										
WATER SALES	1,855,157	1,698,208	1,932,959	1,944,713	1,943,767	2,006,354	2,046,481	2,088,179	2,130,726	2,174,140
SEWER SERVICE CHARGE	1,730,948	1,914,567	2,094,518	2,180,700	2,090,942	2,156,683	2,372,351	2,518,224	2,673,066	2,837,429
SANITATION SERVICE CHARGE	1,042,225	1,088,556	1,302,197	1,437,489	1,411,206	1,520,260	1,694,584	1,888,896	2,105,491	2,346,921
PERMITS & FEES	23,314	22,357	15,965	17,000	33,034	25,000	25,451	25,911	26,380	26,856
INTEREST INCOME	113,144	146,297	86,676	50,485	19,834	24,883	20,030	16,124	12,980	10,448
INTERGOV-DISASTER-FEMA	0	0	110,852	0	425,000	0	0	0	0	0
OTHER REVENUE	112,644	108,231	116,384	131,924	125,223	134,042	140,408	147,077	154,061	161,378
TOTAL REVENUES	4,877,432	4,978,216	5,659,551	5,762,311	6,049,006	5,867,222	6,299,306	6,684,411	7,102,703	7,557,172
EXPENSES										
PERSONNEL SERVICES	853,163	826,879	880,862	967,847	937,824	987,508	1,026,382	1,066,788	1,108,783	1,152,432
MATERIALS & SUPPLIES	55,793	57,186	64,676	86,147	73,669	78,500	86,487	95,287	104,982	115,664
SERVICES	2,102,378	2,125,290	2,330,124	2,566,754	2,435,188	2,619,094	2,780,022	2,950,838	3,132,150	3,324,603
CAPITAL OUTLAY	515,147	526,949	641,511	544,752	565,447	557,239	561,869	562,772	435,964	436,106
INFRASTRUCTURE MAINTENANCE	215,963	202,991	144,969	307,500	289,637	177,500	300,000	300,000	300,000	300,000
HURRICANE IKE	0	0	135,852	451,978	0	0	0	0	0	0
TOTAL EXPENSES	3,742,444	3,739,295	4,197,995	4,473,000	4,753,742	4,419,840	4,754,761	4,975,685	5,081,880	5,328,805
NET REVENUES	1,134,988	1,238,921	1,461,556	1,289,311	1,295,264	1,447,381	1,544,545	1,708,726	2,020,823	2,228,367
CAPITAL BUDGETING										
BEG WORKING CAPITAL (CAFR)	2,007,495	2,738,257	2,342,269	2,482,317	2,482,317	2,488,271	2,488,271	2,495,865	2,564,983	2,846,917
NET REVENUES	1,134,988	1,238,921	1,461,556	1,289,311	1,295,264	1,447,381	1,544,545	1,708,726	2,020,823	2,228,367
PROJ RESERVE TRF	0	0	(111,401)	0	0	0	0	0	0	0
GENERAL FUND TRF	(504,498)	(1,104,082)	(1,180,741)	(1,195,596)	(1,195,596)	(1,325,553)	(1,378,575)	(1,433,718)	(1,491,066)	(1,550,709)
GEN FUND TRF-FRANCHISE FEES	0	0	0	(93,714)	(93,714)	(121,828)	(158,377)	(205,890)	(247,823)	(267,649)
TRANSFER TO PORT MONIT	0	(250,000)	0	0	0	0	0	0	0	0
TRANSFER TO VEHICLE REPL	0	0	0	0	0	0	0	0	0	0
CAFR - ADJ TO WORKING CAP	100,272	(280,827)	(29,366)	0	0	0	0	0	0	0
ENDING WORKING CAPITAL	2,738,257	2,342,269	2,482,317	2,482,318	2,488,271	2,488,271	2,495,865	2,564,983	2,846,917	3,256,927

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 2008-09 Objectives

- Implemented new utility rates step increase;
- Certified all city-owned backflow preventers;
- Maintained Superior water certificate;
- Replaced 196 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 179 fire hydrants; (Hurricane Ike)
- Flow tested and calibrated all commercial water meters;
- Completed tank inspections – elevated and ground storage;
- Completed flow test on all hydrants;
- Completed Consumer Confidence Report - 2008 (CCR);
- Set up chlorine adjustment capability on Red Bluff;
- Upgrade lower Todville bridge water line to 12”;
- Rehab water line crossings NASA, Pine Gully; (Hurricane Ike)
- Replaced bolts, sandblast, paint all hydrants submerged / damaged during storm;
- Replaced auxiliary motor at well #2.
- Rehabbed vault and piping at the pressure control valve on Red Bluff. (Hurricane Ike)

Goals for Budget Year 2009-10 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 – 2009 (CCR);
- Inspection of elevated and ground storage tanks;
- Start developing a backflow prevention program;
- Additional training for employees;
- Oak Ridge Meadows Section II;
- Menard Ave. Subdivision;
- Tank Rehab Project GST and Friendship Elevated;
- Perform major repairs for Well #3 inspected last year;
- Repsdorph Road Utilities.
- Implement water well generator grant project.

**CITY OF SEABROOK
2009-2010 BUDGET
FUND 20 - ENTERPRISE FUND
902-WATER DEPARTMENT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
				2009	2009	2010	2009 FORECAST		2009 BUDGET	
	2006	2007	2008	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	251,663	240,341	296,553	325,047	317,644	319,289	1,645	0.52%	(5,758)	-1.77%
3011 EDUCATION INCENTIVE	10,417	8,987	8,398	9,935	9,208	5,302	(3,907)	-42.43%	(4,633)	-46.64%
3012 OVERTIME	14,747	6,156	6,607	17,000	11,267	17,000	5,733	50.88%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	6,000	2,000	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	21,262	19,161	22,447	26,927	25,031	21,842	(3,189)	-12.74%	(5,085)	-18.88%
3110 RETIREMENT	38,236	36,119	43,712	51,040	46,671	68,905	22,234	47.64%	17,865	35.00%
3120 HOSPITALIZATION	38,282	28,168	47,861	47,684	47,809	48,002	194	0.41%	318	0.67%
3125 ACCRUED VACATION EXPENSE	4,820	(574)	(5,169)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	11,123	8,558	9,928	10,839	8,859	7,129	(1,730)	-19.53%	(3,710)	-34.23%
3150 GIFT/APPR CERTIFICATES	336	336	384	500	384	500	116	30.21%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	1,896	363	917	1,116	503	936	433	86.03%	(180)	-16.12%
TOTAL PERSONNEL	398,782	349,615	431,637	490,088	467,377	488,905	21,528	4.61%	(1,183)	-0.24%
4040 GAS & OIL/CITY SUPPLY	15,836	11,166	16,573	22,711	9,206	18,000	8,794	95.53%	(4,711)	-20.74%
4150 SMALL TOOLS & EQUIPMENT	4,668	6,050	1,737	3,000	1,633	3,000	1,367	83.73%	0	0.00%
4400 MISC SUPPLIES	2,563	2,427	2,558	3,000	2,329	3,000	671	28.82%	0	0.00%
TOTAL SUPPLIES	23,067	19,643	20,868	28,711	13,167	24,000	10,833	82.27%	(4,711)	-16.41%
5020 DUES & SUBSCRIPTIONS	1,108	748	900	1,000	1,016	1,000	(16)	-1.57%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	1,769	1,450	1,746	17,625	8,567	17,625	9,058	105.74%	0	0.00%
5110 MAINT-AUTOS/EQUIP	8,242	7,379	9,789	8,000	7,010	8,000	990	14.12%	0	0.00%
5130 MAINT-WATER SYSTEM MINOR	65,466	39,281	48,526	50,000	38,780	45,000	6,220	16.04%	(5,000)	-10.00%
5180 MAINT-BLDGS & GROUNDS	745	1,615	1,598	2,000	1,937	2,000	63	3.24%	0	0.00%
5215 PROF FEES - ENGINEERING	4,022	11,319	2,780	8,000	8,000	8,000	0	0.00%	0	0.00%
5216 PROF FEES - METER READING	21,428	20,285	20,351	25,000	19,260	25,000	5,740	29.80%	0	0.00%
5227 PROF FEES - CONSULTING	4,000	2,240	2,240	4,000	5,172	4,000	(1,172)	-22.66%	0	0.00%
5275 ELECTRICAL SERVICES	453	762	1,675	3,000	1,453	3,000	1,547	106.40%	0	0.00%
5280 CHEMICAL SUPPLIES	6,865	3,992	4,300	12,000	9,312	9,000	(312)	-3.35%	(3,000)	-25.00%
5285 LABORATORY FEES	1,584	2,508	2,456	5,000	3,876	5,000	1,124	29.00%	0	0.00%
5300 TRAINING & CONFERENCE	4,273	4,651	4,186	4,800	4,440	4,800	360	8.12%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,697	3,061	3,218	3,000	2,495	3,000	505	20.25%	0	0.00%
5320 INSURANCE-AUTO	4,008	3,133	2,364	3,000	2,343	3,000	657	28.05%	0	0.00%
5400 TELEPHONE	4,776	4,542	4,597	5,000	4,381	5,000	619	14.13%	0	0.00%
5410 UTILITIES	30,086	28,376	28,696	35,000	29,342	35,000	5,658	19.28%	0	0.00%
5440 COASTAL SUBSIDENCE FEES	580	680	830	1,000	1,000	1,000	0	0.00%	0	0.00%
5451 PASADENA WATER SUPPLY	380,444	388,062	400,860	410,000	421,774	410,000	(11,774)	-2.79%	0	0.00%
5463 SEABROOK ISLAND	28,442	31,344	34,259	34,000	44,862	21,250	(23,612)	-52.63%	(12,750)	-37.50%
5465 MISC EXPENDITURES	51,063	1,312	791	2,000	687	2,000	1,313	191.14%	0	0.00%
5470 DEBT SERVICE AGENT	614	614	150	1,950	1,950	1,950	0	0.00%	0	0.00%
5477 INSPECTIONS	0	12,215	11,973	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	622,665	569,569	588,285	635,375	617,656	614,625	(3,031)	-0.49%	(20,750)	-3.27%
6010 AUTOS & TRUCKS	0	22,833	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	7,460	0	7,890	0	0	0	0	0.00%	0	0.00%
6021 METER REPLCMNT PROG	7,252	10,319	7,418	7,500	7,428	7,500	72	0.97%	0	0.00%
6030 OFFICE EQUIPMENT	0	39,372	38,662	0	0	0	0	0.00%	0	0.00%
6035 FACILITIES/WAREHOUSE IMPRO	0	0	0	0	0	0	0	0.00%	0	0.00%
6063 REPSDORPH	0	0	46,692	0	0	0	0	0.00%	0	0.00%
6090 WATER MAINT MAJOR	37,891	23,412	93,169	100,000	80,740	80,000	(740)	-0.92%	(20,000)	-20.00%
6250 GENERAL FUND REIMB	168,166	406,997	443,923	453,204	453,204	581,752	128,548	28.36%	128,549	28.36%
6325 REDEMPTION OF BONDS	124,063	135,000	142,813	146,250	146,250	158,063	11,813	8.08%	11,813	8.08%
6350 INTEREST ON BONDS & CERT	125,676	97,372	114,864	126,126	126,126	120,557	(5,569)	-4.42%	(5,569)	-4.42%
TOTAL CAPITAL OUTLAY	470,508	735,305	895,432	833,080	813,748	947,872	134,123	16.48%	114,792	13.78%
TOTAL EXPENDITURES	1,515,022	1,674,132	2,014,391	1,987,253	1,911,949	2,075,402	163,453	8.55%	88,148	4.44%

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 2008-09 Objectives

- Rehabbed 15 manholes to prevent intrusion/inflow
- Replaced seals on clarifiers #2– WWTP
- Repair all lift stations damaged by Hurricane Ike
- Repair WWTP damaged by Hurricane Ike
- Repair collection system damaged by Hurricane Ike
- Seal cracks and paint WWTP from storm repairs
- CIPP Project 2000' of 8" for Baybrook III
- Maintained WWTP SWP3
- Approved WWTP TPDES Permit
- Clean &/or TV 67,270 L.F. sanitary sewer lines

Goals for Budget Year 2009-10 Include:

- Continue brick manhole rehabilitation.
- Repsdorph Road Utilities.
- Complete Repairs at WWTP from Storm.
- Complete Repairs in Collection System from Storm.
- Replace seals on clarifier #1 – WWTP.
- Start Developing a Grease Control Program.
- Additional training for Employees.
- Clean / TV Inspect Sewer System.
- Oak Ridge Meadows Section II.
- Menard Ave. Subdivision.
- Continue New WWTP Permit & Additional Labwork.
- Complete 4 Consecutive Non-Compliance Quarters for Biomonitoring, Request Reduced Monitoring.
- Continue MS4 Requirements for Wastewater.
- Implement lift station generator grant project.

CITY OF SEABROOK
2009-2010 BUDGET
FUND 20 - ENTERPRISE FUND

912-SEWER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
				2009	2009	2010	2009 FORECAST		2009 BUDGET	
	2006	2007	2008	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	236,395	255,525	247,915	255,244	258,101	258,491	390	0.15%	3,248	1.27%
3011 EDUCATION INCENTIVE	2,053	2,117	1,500	1,896	1,530	3,756	2,226	145.42%	1,860	98.10%
3012 OVERTIME	18,425	20,166	18,972	17,000	20,124	17,000	(3,124)	-15.52%	0	0.00%
3100 FICA TAXES	19,239	23,037	19,296	20,972	20,724	17,073	(3,651)	-17.62%	(3,899)	-18.59%
3110 RETIREMENT	35,800	38,853	36,998	40,446	38,415	56,054	17,639	45.92%	15,608	38.59%
3120 HOSPITALIZATION	44,562	38,979	31,669	33,808	33,900	34,301	401	1.18%	493	1.46%
3125 ACCRUED VACATION EXPENSE	4,794	3,557	(6,443)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	4,956	4,655	3,342	6,833	5,838	4,660	(1,179)	-20.19%	(2,173)	-31.80%
3150 GIFT/APPR CERTIFICATES	240	240	192	250	192	250	58	30.21%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	1,373	225	397	578	180	668	488	271.01%	90	15.58%
TOTAL PERSONNEL	367,837	387,354	353,837	377,026	379,006	392,252	13,247	3.50%	15,227	4.04%
4040 GAS & OIL/CITY SUPPLY	5,769	8,016	11,280	16,336	7,871	15,000	7,129	90.58%	(1,336)	-8.18%
4150 SMALL TOOLS & EQUIPMENT	961	2,728	1,423	2,000	1,438	2,000	562	39.13%	0	0.00%
4400 MISC SUPPLIES	1,581	1,723	1,830	2,000	1,775	2,000	225	12.66%	0	0.00%
TOTAL SUPPLIES	8,311	12,467	14,534	20,336	11,084	19,000	7,916	71.42%	(1,336)	-6.57%
5030 RENTALS & SERVICE AGRMTS	5,079	3,645	2,984	4,000	2,742	4,000	1,258	45.87%	0	0.00%
5110 MAINT-AUTOS/EQUIP	7,688	6,943	6,975	7,500	7,376	7,500	124	1.68%	0	0.00%
5120 MAINT-SEWER SYSTEM MINOR	49,487	50,204	50,471	50,000	37,715	45,000	7,285	19.32%	(5,000)	-10.00%
5180 MAINT-BLDGS & GROUNDS	1,032	2,470	3,932	4,500	3,489	4,500	1,011	28.98%	0	0.00%
5215 PROF FEES - ENGINEERING	6,472	1,758	4,657	4,500	2,500	2,500	0	0.00%	(2,000)	-44.44%
5275 ELECTRICAL SERVICES	6,438	5,586	5,293	6,000	2,922	6,000	3,078	105.36%	0	0.00%
5280 CHEMICAL SUPPLIES	51,296	56,734	65,431	73,250	91,692	80,000	(11,692)	-12.75%	6,750	9.22%
5285 LABORATORY FEES	23,908	18,206	19,896	25,000	18,882	25,000	6,118	32.40%	0	0.00%
5290 PERMIT FEES	16,310	16,310	17,524	18,000	18,000	18,000	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	3,575	3,610	3,025	4,000	3,368	4,000	632	18.76%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,654	3,089	3,148	3,000	2,537	3,000	463	18.24%	0	0.00%
5320 INSURANCE-AUTO	1,459	1,419	662	700	768	800	32	4.17%	100	14.29%
5330 INS.-MISC.	0	0	2,600	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	5,265	4,560	4,457	5,500	3,857	5,500	1,643	42.58%	0	0.00%
5410 UTILITIES	191,083	211,523	171,510	200,000	82,062	185,000	102,938	125.44%	(15,000)	-7.50%
5455 SLUDGE DISPOSAL	100,089	126,331	136,657	137,000	90,452	137,000	46,548	51.46%	0	0.00%
5458 WWATER EARLY REMOVAL EFF	0	0	0	25,000	10,501	25,000	14,499	138.07%	0	0.00%
5459 CLEAN TV/SEWER SYSTEM	32,658	28,773	33,320	35,000	29,539	35,000	5,461	18.49%	0	0.00%
5463 SEABROOK ISLAND	28,442	31,344	34,259	34,000	44,862	21,250	(23,612)	-52.63%	(12,750)	-37.50%
5465 MISC EXPENDITURES	1,431	1,008	878	1,500	626	1,500	874	139.73%	0	0.00%
5470 DEBT SERVICE AGENT	614	614	150	1,950	1,950	1,950	0	0.00%	0	0.00%
TOTAL SERVICES	534,980	574,127	567,828	640,400	455,840	612,500	156,660	34.37%	(27,900)	-4.36%
6010 AUTOS & TRUCKS	0	0	27,382	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	8,210	0	5,531	0	0	0	0	NA	0	0.00%
6035 FACILITIES/WAREHOUSE IMPROV	0	0	0	0	0	0	0	0.00%	0	0.00%
6100 SEWER SYSTEM MAINT-MAJOR	170,820	169,260	44,382	200,000	141,904	90,000	(51,904)	-36.58%	(110,000)	-55.00%
6101 SEWER PLANT PAINT & ENGR	0	0	0	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMB	168,166	479,018	471,175	490,971	490,971	630,231	139,261	28.36%	139,261	28.36%
6325 REDEMPTION OF BONDS	124,062	135,000	142,813	146,250	153,584	158,063	4,479	2.92%	11,813	8.08%
6350 INTEREST ON BONDS & CERT	125,676	97,372	114,864	126,126	139,487	120,557	(18,930)	-13.57%	(5,569)	-4.42%
TOTAL CAPITAL OUTLAY	596,934	880,650	806,147	963,347	925,946	998,851	72,905	7.87%	35,504	3.69%
TOTAL EXPENDITURES	1,508,062	1,854,598	1,742,345	2,001,108	1,771,874	2,022,603	250,729	14.15%	21,495	1.07%

**CITY OF SEABROOK
2009-2010 BUDGET
FUND 20 - ENTERPRISE FUND**

922-SANITATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS 2009 FORECAST		2010 BUDGET VS 2009 BUDGET	
				2009	2009	2010	CHANGE	%CHANGE	CHANGE	%CHANGE
	2006	2007	2008	BUDGET	FORECAST	BUDGET				
4080 PLASTIC BAGS	8,374	8,374	8,374	10,500	0	11,000	11,000	0.00%	500	4.76%
TOTAL SUPPLIES	8,374	8,374	8,374	10,500	0	11,000	11,000	0.00%	500	4.76%
5466 STORM CLEANUP EXPENSE	5,508	1,484	3,743	8,000	5,468	8,000	2,532	46.31%	0	0.00%
5467 RECYCLING CHARGES	43,088	43,860	57,166	59,508	64,721	64,800	79	0.12%	5,292	8.89%
5469 RESIDENTIAL SANIT SERVICE	516,348	544,104	610,296	665,461	681,308	735,813	54,505	8.00%	70,352	10.57%
5479 COMMERCIAL SANIT SERVICE	378,222	390,673	500,427	551,066	531,048	573,531	42,484	8.00%	22,465	4.08%
TOTAL SERVICES	943,166	980,121	1,171,632	1,284,035	1,282,544	1,382,144	99,600	7.77%	98,109	7.64%
6250 GENERAL FUND REIMBURSEMENT	168,166	218,067	265,643	251,422	251,422	113,570	(137,852)	-54.83%	(137,852)	-54.83%
6251 SANIT FRANCH FOR STREETS				93,714	93,714	121,828				
TOTAL CAPITAL OUTLAY	168,166	218,067	265,643	345,136	345,136	235,398	(137,852)	-39.94%	(137,852)	-39.94%
TOTAL EXPENDITURES	1,119,706	1,206,562	1,445,649	1,639,671	1,627,680	1,628,542	(27,252)	-1.67%	(39,243)	-2.39%

**CITY OF SEABROOK
2009-2010 BUDGET
FUND 20 - ENTERPRISE FUND**

905-BILLING

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS		2010 BUDGET VS	
				2009	2009	2010	2009 FORECAST		2009 BUDGET	
	2006	2007	2008	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	59,445	63,625	70,786	75,601	75,601	76,501	901	1.19%	901	1.19%
3012 OVERTIME	17	0	0	500	670	500	(170)	-25.33%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	4,515	4,852	5,440	5,822	5,632	5,891	259	4.59%	69	1.18%
3110 RETIREMENT	8,108	8,850	10,243	11,185	11,228	15,733	4,504	40.12%	4,548	40.66%
3120 HOSPITALIZATION	13,772	12,083	6,455	7,078	6,858	7,210	352	5.13%	132	1.87%
3125 ACCRUED VACATION EXPENSE	(197)	162	2,006	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	225	152	164	177	157	146	(12)	-7.38%	(32)	-17.95%
3150 GIFT/APPR CERTIFICATES	96	96	96	100	96	100	4	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	563	90	198	270	90	270	180	199.97%	0	0.00%
TOTAL PERSONNEL	86,544	89,910	95,388	100,733	100,332	106,350	6,019	6.00%	5,617	5.58%
4010 OFFICE SUPPLIES	0	0	0	3,000	2,079	3,000	921	44.28%	0	0.00%
4011 POSTAGE	16,041	16,702	17,984	20,000	18,542	21,000	2,458	13.26%	1,000	5.00%
4150 SMALL TOOLS & EQUIPMENT	0	0	2,916	3,600	426	500	74	17.43%	(3,100)	-86.11%
TOTAL SUPPLIES	16,041	16,702	20,900	26,600	21,047	24,500	3,453	16.41%	(2,100)	-7.89%
5020 DUES & SUBSCRIPTIONS	20	0	560	124	70	125	55	78.57%	1	0.81%
5030 RENTALS & SERVICE AGRMTS	489	539	593	5,500	5,719	7,000	1,281	22.40%	1,500	27.27%
5115 MAINT-OFFICE EQUIP	0	0	0	100	8	100	92	1100.00%	0	0.00%
5300 TRAINING & CONFERENCE	1,023	772	1,226	1,000	691	2,500	1,809	261.71%	1,500	150.00%
5465 MISC EXPENDITURES	35	162	0	220	18	100	82	445.45%	(120)	-54.55%
TOTAL SERVICES	1,567	1,473	2,379	6,944	6,507	9,825	3,318	51.00%	2,881	41.49%
TOTAL EXPENDITURES	104,152	108,085	118,667	134,277	127,885	140,675	12,790	10.00%	6,398	4.76%

CITY OF SEABROOK
ENTERPRISE FUND
DEBT SERVICE REQUIREMENTS

YEAR	WATER & SEWER REVENUE BONDS SERIES 2003			WATER & SEWER REVENUE BONDS SERIES 2005			WATER & SEWER PORTIONING GO REFUND BONDS 2005 37.5%			WATER & SEWER REVENUE BONDS SERIES 2008			ENTERPRISE FUND TOTAL DEBT PAYMENTS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2010	80,000	80,545	160,545	90,000	77,655	167,655	133,125	16,500	149,625	13,000	65,414	79,414	316,125	241,114	567,239
2011	85,000	76,985	161,985	90,000	74,955	164,955	136,875	11,175	148,050	21,000	65,879	86,879	332,875	226,994	561,869
2012	85,000	73,203	158,203	100,000	71,355	171,355	142,500	5,700	148,200	20,000	65,014	85,014	347,500	215,272	562,772
2013	90,000	69,420	159,420	100,000	67,355	167,355	0	0	0	45,000	64,189	109,189	235,000	200,964	435,964
2014	95,000	65,415	160,415	105,000	63,355	168,355	0	0	0	45,000	62,335	107,335	245,000	191,106	436,106
2015	100,000	61,187	161,187	105,000	59,165	164,165	0	0	0	60,000	60,482	110,482	265,000	180,824	436,824
2016	105,000	56,737	161,737	110,000	55,375	165,375	0	0	0	60,000	58,421	108,421	265,000	170,533	435,533
2017	110,000	52,066	162,066	115,000	51,085	166,085	0	0	0	61,000	56,362	107,362	276,000	169,512	435,512
2018	115,000	47,170	162,170	120,000	46,600	166,600	0	0	0	63,000	54,260	107,260	288,000	148,030	436,030
2019	115,000	42,053	157,053	130,000	41,920	171,920	0	0	0	65,000	52,077	107,077	300,000	138,050	438,050
2020	125,000	38,935	161,935	130,000	36,590	166,590	0	0	0	68,000	49,811	107,811	313,000	123,336	436,336
2021	130,000	31,372	161,372	135,000	31,260	166,260	0	0	0	61,000	47,421	108,421	326,000	110,063	436,063
2022	135,000	25,687	160,687	140,000	25,725	165,725	0	0	0	65,000	44,908	109,908	340,000	96,220	436,220
2023	140,000	19,660	159,660	150,000	19,845	169,845	0	0	0	65,000	42,230	107,230	355,000	81,655	436,655
2024	145,000	13,350	158,350	155,000	13,545	168,545	0	0	0	69,000	39,552	108,552	369,000	66,447	435,447
2025	155,000	8,897	161,897	160,000	8,880	168,880	0	0	0	70,000	36,709	106,709	385,000	50,486	435,486
2026	0	0	0	0	0	0	0	0	0	402,000	33,825	435,825	402,000	33,825	435,825
2027	0	0	0	0	0	0	0	0	0	419,000	17,263	436,263	419,000	17,263	436,263
2028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,810,000	758,501	2,568,501	1,935,000	742,655	2,677,655	412,500	33,375	445,875	1,612,000	917,163	2,529,163	5,769,500	2,451,684	8,221,184

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.

GOALS**Accomplishments for budget year 2008-09 include:**

- **Develop and adopt a business assistance, incentives, funding and performance policy.** *The Seabrook EDC approved an Economic Development Funding Policy in May 2009, which outlines business assistance, incentives and performance criteria.*
- **Develop and implement a funding schedule for the implementation of the Point Road project.** *Following Hurricane Ike, the Seabrook EDC pursued disaster recovery grant opportunities to fund improvements to Waterfront Drive at the Point. As a result of these efforts, the City of Seabrook has received a grant of \$3,000,000 from the Economic Development Administration (EDA). The improvements funded by the EDA grant will include raising the roadway approximately two (2) feet, installing a drainage line, removing and replacing the existing asphalt and ditch with a concrete, curb and gutter roadway, and burying the utilities. Additionally, the City of Seabrook has received confirmation from Harris County that the State has approved approximately \$4,000,000 in Community Development Block Grant (CDBG) funds for additional infrastructure improvements to the Point, including acquisition of additional right of way along Waterfront Drive, installation of a new gravity flow sewer line and water line, landscaping, street lights and sidewalks. Harris County will manage both grant awards to coordinate engineering phases and construction should be complete by early fall 2011.*
- **Develop and implement a marketing program consistent with the target business policy to enhance recruitment activities.** *Griffin Integrated Marketing has provided a proposal for development of an external marketing plan and this is a budgeted item in the EDC FY 09-10 budget. The proposal is scheduled for approval in fall 2009 and work should commence immediately thereafter.*
- **Develop and adopt a target business policy designed to provide guidance in recruitment activities.** *The Seabrook EDC approved an Economic Development Funding Policy in May 2009, which defines target developments and industries. The Seabrook EDC has also contracted with The Retail Coach to provide Market Analysis, Retail Recruitment and Development Strategy Services to assist in recruitment of retail industry to Seabrook.*
- **Develop and adopt a hierarchy/priority of work to enhance the EDC Director's ability to actively recruit and facilitate new businesses.** *The Seabrook EDC adopted a Program of Work for the Economic Development Director in July 2009.*
- **Develop and recommend revisions to the Seabrook City Charter, Code of Ordinances and internal administrative procedures that will better support economic development initiatives.** *The Seabrook EDC provided a list of recommendations to the Charter Review and Master Plan Review Commissions in September 2009.*

- **Identify and establish positive relationships with various economic development partners.** *The EDC Director participated in the following organizational meetings: Bay Area Houston Economic Partnership (BAHEP) General Membership and Prospect Review Meetings, Bay Area Houston Transportation Partnership (BayTran) Board of Directors, Transportation Enhancement Committee and Monthly Luncheons, Economic Alliance Houston Port Region San Jacinto Texas Historic District Corridor Standards Project Meetings, Clear Lake Chamber of Commerce Luncheons, Houston Galveston Area Council (H-GAC) Gulf Coast Economic Development District (GCEDD) Board of Directors, Houston Regional Economic Development Allies (HREDA) Meetings and H-GAC East Port SPI Plan Stakeholder Advisory Committee.*
- **Evaluate and recommend action on the EDC business, retention and recruitment program through BAHEP.** *The Seabrook EDC considered and approved a one (1) year contract with BAHEP to continue the Seabrook business sites visits in 2009, in coordination with the Economic Development Director, consisting of five (5) visits per month.*
- **Continue to monitor progress and evaluate the priority of the proposed water transportation project.** *EDC approved the Bay Area Waterborne Transportation Feasibility Study in March 2009 and immediately began outreach to potential partners to move forward on action plan, including but not limited to the Bay Area Houston Transportation Partnership (BayTran), Bay Area CVB, the Bay Area Houston Economic Partnership (BAHEP), the Clear Lake Chamber of Commerce, Harris County Economic and Community Development Dept, Harris County Pct 2 Commissioner Garcia's Office, Houston Party Boats, Star Fleet Yachts, Clear Lake Charter Boats, Huey Barnett (currently provides floating classroom activities for Houston area schoolchildren), Galveston Bay Foundation, City of Kemah, City of Clear Lake Shores, City of Webster, League City and City of Pasadena. The local charter boat service vendors on Clear Lake confirmed the estimates provided in the report and BayTran has agreed to serve as project facilitator.*
- **Continue to monitor progress and evaluate the priority of the Habitat Island project.** *The Seabrook EDC contracted with Galveston Bay Foundation (GBF) to administer the Habitat Island Feasibility Study. The study findings are positive and support the restoration of a habitat island. The Seabrook EDC approved the report in August 2009 and GBF stated their desire to move forward with the project. In September 2009, the Seabrook EDC and City Council approved resolutions of support for Galveston Bay Foundation to proceed with the Habitat Island Project.*

Goals for budget year 2009-10 fall under the following six (6) categories:

- Business Development
- Infrastructure
- Leadership
- Marketing
- Partnerships
- Professionalism

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

EDC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
SALES TAX	605,115	683,301	797,183	787,500	784,198	787,500	826,875	868,219	911,630	957,211
INTEREST INCOME	70,851	86,807	62,177	42,958	32,657	20,624	84,189	84,163	85,862	86,282
REV FROM LOAN REPAY	0	0	0	0	0	96,935	0	0	0	0
TOTAL REVENUES	675,965	770,108	859,360	830,458	816,855	905,059	911,064	952,382	997,492	1,043,493
BASE EXPENSES										
PERSONNEL SERVICES	73,878	66,108	91,323	97,497	97,007	105,774	104,968	109,707	139,707	156,377
MATERIALS & SUPPLIES	1,436	7,921	2,377	6,000	2,414	3,000	10,500	10,500	10,500	10,500
SERVICES	237,810	142,171	223,658	486,049	478,504	561,750	271,005	248,555	260,983	274,032
CAPITAL OUTLAY	319,768	219,110	244,212	279,524	270,215	230,597	433,996	455,696	478,481	502,405
TOTAL EXPENSES	632,892	435,311	561,569	869,071	848,141	901,121	820,469	824,458	889,671	943,314
NET REVENUES	43,073	334,797	297,791	(38,613)	(31,285)	3,937	90,595	127,924	107,821	100,179
FUND BALANCE										
BEGINNING BAL-UNRESTR	1,201,706	1,182,901	1,452,143	1,719,933	1,719,933	1,658,648	1,619,026	1,618,515	1,651,201	1,659,273
NET REVENUES	43,073	334,797	297,791	(38,613)	(31,285)	3,937	90,595	127,924	107,821	100,179
GENERAL FUND TRANSFER	(61,878)	(65,556)	(30,000)	(30,000)	(30,000)	(43,559)	(91,106)	(95,238)	(99,749)	(104,349)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BAL-UNRESTR	1,182,901	1,452,143	1,719,933	1,651,321	1,658,648	1,619,026	1,618,515	1,651,201	1,659,273	1,655,103

CITY OF SEABROOK
2009-2010 BUDGET
FUND 70 - EDC

707 - EDC

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS 2009 FORECAST		2010 BUDGET VS 2009 BUDGET	
	2006	2007	2008	2009 BUDGET	2009 FORECAST	2010 BUDGET	CHANGE	%CHANGE	CHANGE	%CHANGE
3010 SALARIES	49,816	39,159	69,203	73,841	73,665	77,066	7,863	11.36%	3,225	4.37%
3012 OVERTIME	0	0	473	0	0	0	(473)	-100.00%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	0	0	0	0	0.00%	0	0.00%
3015 CONTRACT LABOR	0	10,282	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	3,811	2,996	5,330	5,649	5,635	5,896	565	10.61%	247	4.37%
3110 RETIREMENT	6,815	5,396	9,760	10,859	10,722	15,783	6,023	61.71%	4,924	45.34%
3120 HOSPITALIZATION	12,998	8,041	6,383	6,791	6,698	6,700	316	4.95%	(91)	-1.35%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	390	122	0	172	100	146	146	0.00%	(26)	-15.22%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	50	50	2	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	64	125	135	135	135	10	7.78%	0	0.00%
TOTAL PERSONNEL	73,878	66,108	91,323	97,497	97,007	105,774	14,452	15.82%	8,277	8.49%
4010 OFFICE SUPPLIES	1,436	2,839	1,866	3,000	2,414	1,500	(366)	-19.63%	(1,500)	-50.00%
4150 SMALL EQUIPMENT	0	5,083	510	3,000	0	1,500	990	194.08%	(1,500)	-50.00%
TOTAL SUPPLIES	1,436	7,921	2,377	6,000	2,414	3,000	623	26.23%	(3,000)	-50.00%
5010 ADVERTISING	10,474	20,301	13,495	74,800	67,419	78,750	65,255	483.55%	3,950	5.28%
5020 DUES & SUBSCRIPTIONS	910	922	1,525	1,500	1,152	2,000	475	31.15%	500	33.33%
5165 KIOSK PROJECT	0	5,210	6,335	0	0	0	(6,335)	-100.00%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	0	0	0	0	0	0	0	0.00%	0	0.00%
5182 TRAIL MAINTENANCE	0	0	24,523	0	0	0	0	0.00%	0	0.00%
5208 PROF FEES - ACQUISITIONS	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	652	0	20,761	0	0	0	(20,761)	-100.00%	0	0.00%
5220 PROF FEES - LEGAL	41,600	30,640	32,720	35,000	26,250	35,000	2,280	6.97%	0	0.00%
5227 PROF FEES - CONSULTING	65,200	67,200	106,037	72,750	84,679	192,000	85,963	81.07%	119,250	163.92%
5242 CONTRACT - RECREATION DIR	0	0	0	0	0	0	0	0.00%	0	0.00%
5243 PELICAN PATH PROJECT	0	0	0	0	0	0	0	0.00%	0	0.00%
5298 SEABROOK THEATRE	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	15,850	6,289	12,484	16,000	15,995	22,000	9,516	76.23%	6,000	37.50%
5302 SISTER CITY PROGRAM	0	0	0	0	0	0	0	0.00%	0	0.00%
5305 MOVING EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	0	0	0	0	0	1,000	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	234	9,624	3,111	5,000	1,465	5,000	1,889	60.74%	0	0.00%
5470 DEBT SERVICE AGENT	0	928	0	1,000	583	1,000	1,000	0.00%	0	0.00%
5472 BOND ISSUANCE COSTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5610 BUSINESS INCENTIVES	0	0	0	0	0	0	0	0.00%	0	0.00%
5614 ECOTOURISM CARDS	(1,422)	(259)	(112)	0	0	0	112	-100.00%	0	0.00%
5615 TOURISM/CULTURAL CENTER	0	0	0	0	0	0	0	0.00%	0	0.00%
5616 ECO-TOURISM PROJECTS	3,175	1,317	2,780	0	0	0	(2,780)	-100.00%	0	0.00%
5617 ECONOMIC DEVELOPMENT PROJECTS	101,136	0	0	155,000	155,961	25,000	25,000	0.00%	(130,000)	-83.87%
5620 ECONOMIC DEVELOPMENT INCENTIVE PRO	0	0	0	125,000	125,000	200,000	200,000	0.00%	75,000	60.00%
TOTAL SERVICES	237,810	142,171	223,658	486,049	478,504	561,750	361,615	161.68%	74,701	15.37%
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	102,198	0	46,980	53,020	53,020	0	(46,980)	-100.00%	(53,020)	-100.00%
6036 HIKE & BIKE MATCHING	0	0	0	0	0	0	0	0.00%	0	0.00%
6037 SKATEBOARD RINK CONSTRUCTION	0	0	0	0	0	0	0	0.00%	0	0.00%
6038 TRAIL CONSTRUCTION	19,241	16,150	0	30,000	20,691	30,000	30,000	0.00%	0	0.00%
6039 SIGNAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
6077 RIGHT OF WAY EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMBURSEMENT	61,878	65,556	30,000	30,000	30,000	43,559	13,559	45.20%	13,559	45.20%
6325 REDEMPTION OF BONDS	150,000	160,000	160,000	165,000	165,000	175,000	15,000	9.38%	10,000	6.06%
6350 INTEREST ON BONDS & CERT	48,330	42,960	37,232	31,504	31,504	25,597	(11,635)	-31.25%	(5,907)	-18.75%
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	381,646	284,666	274,212	309,524	300,215	274,156	(56)	-0.02%	(35,368)	-11.43%
TOTAL EXPENDITURES	694,770	500,867	591,569	899,071	878,141	944,680	376,634	63.67%	44,610	4.96%

EDC PROPOSED BUDGET FOR FY 2009-2010

ACCOUNT	EXPENSE ACCOUNT TITLE	FY 2009-2010
3010	SALARIES	\$77,066
3012	OVERTIME	\$0
3013	SALARIES – SUMMER/SEASONAL	\$0
3014	CAR ALLOWANCE	\$0
3015	CONTRACT LABOR	\$0
3100	FICA TAXES	\$5,896
3110	RETIREMENT	\$15,783
3120	INSURANCE	\$6,700
3125	ACCRUED VACATION EXPENSE	\$0
3130	WORKER'S COMPENSATION	\$146
3150	GIFT / APPRECIATION CERTIFICATES	\$50
3350	UNEMPLOYMENT BENEFITS	\$135
TOTAL PERSONNEL		\$105,774
4010	OFFICE SUPPLIES	\$1,500
4150	SMALL EQUIPMENT	\$1,500
5010	ADVERTISING	\$78,750
	• BAHEP Table	3,000
	• Alliance Table	1,500
	• Promotional Items	5,000
	• MAP Houston Project	3,300
	• Direct Mail Campaign	10,000
	• Quarterly Newsletter	17,000
	• Printing	1,500
	• Other	37,450
5020	DUES & SUBSCRIPTIONS	\$2,000
	• Texas Eco. Dev. Council (TEDC) Dues	400
	• International Eco. Dev. Council Dues	345
	• American Planning Association	310
	• International Council of Shopping Centers (ICSC)	100
	• Urban Land Institute Membership	250
	• Seabrook Rotary Club	560
	• Other dues and subscriptions	35
5220	LEGAL	\$35,000
5227	CONSULTING	\$192,000
	• Alliance	10,000
	• BAHEP	25,000
	• Grant Writing	30,000
	• EDA Grant Administration	35,000
	• Engineering	30,000
	• The Retail Coach	32,000
	• GIM Marketing Plan	15,000
	• GIM Marketing Services	15,000

5300	TRAINING & CONFERENCE		\$22,000
	• TEDC Conferences (2)	2,400	
	• IEDC Conference	1,200	
	• ICSC Texas Conference (includes booth expenses)	1,700	
	• Texas APA Conference	600	
	• Waterfront Development National Conference (2)	3,400	
	• BAHEP Trip to Washington D.C. (1 person)	1,700	
	• CEcD Exam	1,500	
	• National Development Council Economic Development Finance Training	2,500	
	• Economic Development Training	1,200	
	• EDC Annual Workshop	1,300	
	• Meetings, Events and Luncheons with Chambers of Commerce, Real Estate, Business and Industry Groups	1,500	
	• Other training and conferences	3,000	
5400	TELEPHONE		\$1,000
5465	MISCELLANEOUS		\$5,000
5470	DEBT SERVICE AGENT		\$1,000
5617	ECONOMIC DEVELOPMENT PROJECTS		\$25,000
	• Habitat Island		
	• Point Road Improvement Project		
	• Bay Area Waterborne Transportation Project		
5620	ECONOMIC DEVELOPMENT INCENTIVE PROGRAM		\$200,000
TOTAL SERVICES			\$564,750
6035	FACILITIES AND PARKS		\$0
6038	TRAIL CONSTRUCTION		\$30,000
6325	REDEMPTION OF BONDS		\$175,000
6350	INTEREST ON BONDS & CERT		\$25,597
TOTAL CAPITAL OUTLAY			\$230,597
TOTAL EXPENDITURES			\$901,121
6250	ADMINISTRATIVE SERVICES AGREEMENT		\$43,559
TOTAL INTERFUND TRANSFERS			\$43,559
TOTAL			\$944,680

**SEABROOK ECONOMIC
DEVELOPMENT CORP****DEBT SERVICE REQUIREMENTS**

YEAR	SEDC II 4-B SERIES 2005 REF BONDS		
	PRINCIPAL	INTEREST	TOTAL
2009	165,000	31,504	196,504
2010	175,000	25,597	200,597
2011	175,000	19,332	194,332
2012	180,000	13,067	193,067
2013	<u>185,000</u>	<u>6,623</u>	<u>191,623</u>
TOTAL	880,000	96,123	976,123

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.

GOALS

Goals for budget year 2009-10 include:

STAFFING

- Utilize officers assigned to patrol to assist in Crime District activities.

TRAINING

- Provide the Crime District Officer designee training to address the needs of the community.

CRIME DISTRICT ACTIVITIES

- Crime Prevention Programs
 - Establish a dialogue with the local merchants and businesses to address their needs.
 - Patrol the community parks and trails.
 - Set up a new program with the schools to take the place of the DARE Program.
- Community Activities
 - Continue established partnerships with community organizations.
 - Continue to assist with community events.
 - Participate with Bay Area Alliance for alcohol related programs.
 - Participate and interact with the CERT group.
- Police Activities
 - Increase hours on bike patrol in parks.
 - Increase hours on marine patrol.
 - Traffic enforcement for congested areas and neighborhoods.
 - Participate in S.T.E.P. grant to assist in traffic safety.
 - Increase exchange of information from the community to the police and to narcotics task force to address any drug activity.

2008-09 was our last year for DARE in the schools. CCISD wants to put a new program in its place and we will help with that.

All goals for 2008-09 were met.

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

CRIME DISTRICT	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
SALES TAX	501,990	604,737	664,963	683,675	662,548	670,000	703,500	738,675	775,609	814,389
INTEREST INCOME	0	0	551	3,680	540	2,349	2,372	2,396	2,420	2,444
MISC. REVENUE	0	0	3,000	0	0	0	0	0	0	0
TOTAL REVENUES	501,990	604,737	668,514	687,355	663,088	672,349	705,872	741,071	778,029	816,833
BASE EXPENSES										
PERSONNEL SERVICES	436,086	431,360	522,936	525,429	526,690	530,429	556,951	584,798	614,038	644,740
MATERIALS & SUPPLIES	10,523	10,179	16,366	30,028	18,906	17,000	17,510	18,035	18,576	19,134
SERVICES	79,647	34,892	56,205	52,000	59,652	66,100	68,083	70,125	72,229	74,396
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	526,256	476,432	595,507	607,457	605,248	613,529	642,544	672,959	704,844	738,270
NET REVENUES	(24,266)	128,304	73,007	79,898	57,840	58,820	63,329	68,112	73,185	78,564
FUND BALANCE										
BEGINNING BALANCE	0	(24,266)	104,038	177,045	177,045	234,885	293,705	357,033	425,145	498,330
NET REVENUES	(24,266)	128,304	73,007	79,898	57,840	58,820	63,329	68,112	73,185	78,564
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	(24,266)	104,038	177,045	256,943	234,885	293,705	357,033	425,145	498,330	576,894

**CITY OF SEABROOK
2009-2010 BUDGET
FUND 50 - CRIME DISTRICT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS 2009 FORECAST		2010 BUDGET VS 2009 BUDGET	
	2006	2007	2008	2009 BUDGET	2009 FORECAST	2010 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
	3010 SALARIES	290,027	290,296	361,058	365,906	370,302	354,766	(15,536)	-4.20%	(11,140)
3011 EDUCATION	5,099	4,840	10,291	12,790	11,555	12,360	805	6.97%	(430)	-3.36%
3012 OVERTIME	36,619	22,328	24,996	10,000	12,114	10,000	(2,114)	-17.45%	0	0.00%
3100 FICA TAXES	24,776	23,644	29,918	29,735	30,953	26,856	(4,096)	-13.23%	(2,879)	-9.68%
3110 RETIREMENT	44,558	43,876	55,744	57,059	60,614	76,520	15,905	26.24%	19,461	34.11%
3120 HOSPITALIZATION	35,007	46,377	39,272	40,505	40,904	44,319	3,414	8.35%	3,814	9.41%
3130 WORKERS COMPENSATION	0	0	1,063	8,624	0	4,799	4,799	0.00%	(3,825)	-44.35%
3350 UNEMPLOYMENT BENEFITS	0	0	594	810	248	810	563	227.27%	0	0.00%
TOTAL PERSONNEL	436,086	431,360	522,936	525,429	526,690	530,429	3,739	0.71%	5,000	0.95%
4040 GAS & OIL/CITY SUPPLY	10,523	10,179	16,366	30,028	18,906	17,000	(1,906)	-10.08%	(13,028)	-43.39%
TOTAL SUPPLIES	10,523	10,179	16,366	30,028	18,906	17,000	(1,906)	-10.08%	(13,028)	-43.39%
5030 RENTALS & SERVICE AGRMTS	1,000	2,623	1,876	14,000	18,750	19,000	250	1.33%	5,000	35.71%
5110 MAINT-AUTOS/EQUIP	1,477	0	0	0	0	4,500	4,500	0.00%	4,500	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	700	350	900	550	157.14%	200	28.57%
5220 PROF FEES - LEGAL	2,000	1,999	1,667	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	534	968	732	2,200	2,200	2,200	0	0.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	6,044	747	909	3,000	3,000	3,000	0	0.00%	0	0.00%
5340 DETENTION SUPPLIES	21,861	10,758	5,165	7,000	7,000	7,500	500	7.15%	500	7.14%
5400 TELEPHONE	2,142	1,532	2,424	2,200	2,807	5,000	2,193	78.12%	2,800	127.27%
5465 MISC EXPENDITURES	19,194	6,822	4,386	5,500	5,500	5,500	0	0.00%	0	0.00%
5490 CRIME PREVENTION DIV EXP	3,844	755	165	2,500	2,500	2,500	0	0.00%	0	0.00%
5491 BIKE PATROL	1,239	0	11,946	1,500	1,500	2,000	500	33.33%	500	33.33%
5494 GREAT	2,658	300	14,721	0	0	0	0	0.00%	0	0.00%
5496 D.A.R.E.	4,602	410	4,157	1,500	4,146	0	(4,146)	-100.00%	(1,500)	-100.00%
5497 C.I.D.	7,893	6,132	5,014	4,500	4,500	5,000	500	11.11%	500	11.11%
5499 PROJECT S.A.V.E.D.	116	0	0	1,000	1,000	1,000	0	0.00%	0	0.00%
5501 SCHOOL PROGRAMS	0	304	195	1,000	1,000	2,500	1,500	150.00%	1,500	150.00%
5503 MARINE PATROL	5,243	1,741	1,953	5,400	5,400	5,500	100	1.86%	100	1.85%
TOTAL SERVICES	79,647	34,892	56,205	52,000	59,652	66,100	6,448	10.81%	14,100	27.12%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	526,256	476,432	595,507	607,457	605,248	613,529	8,281	1.37%	6,072	1.00%

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			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
HOTEL OCCUPANCY TAX	320,326	352,488	440,366	355,063	314,718	324,159	333,884	343,901	354,218	364,844
INTEREST INCOME	16,247	25,366	17,604	11,160	6,093	7,445	11,918	16,724	17,549	18,279
TOTAL REVENUES	336,573	377,854	457,970	366,223	320,811	331,605	345,802	360,625	371,767	383,123
BASE EXPENSES										
PERSONNEL SERVICES	35,164	47,243	64,614	77,805	75,703	0	0	0	0	0
MATERIALS & SUPPLIES	4,532	4,616	6,005	9,000	3,653	7,000	7,560	7,938	8,335	8,752
SERVICES	156,082	225,639	210,093	239,195	206,632	274,605	296,573	311,402	326,972	343,321
CAPITAL OUTLAY	0	9,100	0	0	0	0	0	0	0	0
TOTAL EXPENSES	195,778	286,597	280,712	326,000	285,987	281,605	304,133	319,340	335,307	352,072
NET REVENUES	140,795	91,257	177,258	40,223	34,823	50,000	41,669	41,284	36,460	31,051
FUND BALANCE										
BEGINNING BALANCE	300,388	441,183	437,977	500,742	500,742	455,363	437,461	392,680	343,808	287,326
NET REVENUES	140,795	91,257	177,258	40,223	34,823	50,000	41,669	41,284	36,460	31,051
BUILDING FUND RESERVE - 25%*	0	(94,463)	(114,492)	(91,556)	(80,203)	(67,901)	(86,451)	(90,156)	(92,942)	(95,781)
ENDING BALANCE-UNRESERVED	441,183	437,977	500,742	449,409	455,363	437,461	392,680	343,808	287,326	222,596
* CUMMULATIVE - BUILDING FUND		94,463	208,956	300,512	289,159	357,060	443,510	533,666	626,608	722,389

CITY OF SEABROOK
2009-2010 BUDGET
FUND 15 - HOTEL/MOTEL FUND

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2010 BUDGET VS 2009 FORECAST		2010 BUDGET 2009 BUDGET	
	2006	2007	2008	2009 BUDGET	2009 FORECAST	2010 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	0	39,947	59,739	56,815	0	(56,815)	-100.00%	(59,739)	-100.00%
3015 CONTRACT LABOR	35,164	47,243	11,801	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	0	0	3,090	4,264	4,547	0	(4,547)	-100.00%	(4,264)	-100.00%
3110 RETIREMENT	0	0	5,071	6,851	7,287	0	(7,287)	-100.00%	(6,851)	-100.00%
3120 HOSPITALIZATION	0	0	4,464	6,541	6,410	0	(6,410)	-100.00%	(6,541)	-100.00%
3130 WORKER'S COMPENSATION	0	0	0	138	35	0	(35)	-100.00%	(138)	-100.00%
3150 GIFT CERTIFICATES	0	0	96	0	96	0	(96)	-100.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	0	146	272	126	0	(126)	-100.00%	(272)	-100.00%
TOTAL PERSONNEL	35,164	47,243	64,614	77,805	75,703	0	(75,703)	-100.00%	(77,805)	-100.00%
4010 OFFICE SUPPLIES	3,655	1,973	1,268	3,000	749	2,000	1,251	166.95%	(1,000)	-33.33%
4011 POSTAGE	877	2,642	4,737	4,500	2,370	4,500	2,130	89.90%	0	0.00%
4150 SMALL EQUIPMENT	0	0	0	1,500	534	500	(34)	-6.32%	(1,000)	-66.67%
TOTAL SUPPLIES	4,532	4,616	6,005	9,000	3,653	7,000	3,347	91.64%	(2,000)	-22.22%
5010 ADVERTISING	123,251	179,690	156,426	154,795	134,997	204,905	69,908	51.79%	50,110	32.37%
5020 DUES & SUBSCRIPTIONS	0	5	0	500	125	500	375	300.00%	0	0.00%
5030 RENTALS & SERVICE AGREEMENTS	20,925	13,500	25,500	27,000	27,118	27,000	(118)	-0.43%	0	0.00%
5175 JANITORIAL SERVICES	0	216	1,740	1,600	400	500	100	25.00%	(1,100)	-68.75%
5227 PROF FEES - CONSULTING	3,372	700	0	500	125	1,000	875	700.00%	500	100.00%
5293 ARTS AND HISTORICAL	0	15,000	15,000	15,000	15,000	15,000	0	0.00%	0	0.00%
5294 CONTRIBUTIONS	0	0	0	15,000	15,000	0	(15,000)	-100.00%	(15,000)	-100.00%
5295 FUTURE DEVELOPMENT	0	0	0	5,000	0	5,000	0	0.00%	0	0.00%
5296 TRADE SHOWS	0	29	0	500	125	500	375	300.00%	0	0.00%
5300 TRAVEL & CONFERENCE	1,608	1,387	2,784	3,000	1,547	2,000	453	29.31%	(1,000)	-33.33%
5330 INSURANCE	0	0	0	300	918	1,200	282	30.72%	900	300.00%
5400 TELEPHONE	2,195	2,749	3,948	4,000	3,925	5,000	1,075	27.38%	1,000	25.00%
5410 UTILITIES	2,178	2,885	2,735	5,000	3,025	5,000	1,975	65.31%	0	0.00%
5465 MISCELLANEOUS	2,553	1,978	1,959	2,000	2,603	2,000	(603)	-23.17%	0	0.00%
150-5475 COUNCIL CONTINGENCY	0	0	0	0	0	0	0	0.00%	0	0.00%
5616 ECO-TOURISM	0	0	0	5,000	1,725	5,000	3,275	189.86%	0	0.00%
TOTAL SERVICES	156,082	218,139	210,093	239,195	206,632	274,605	62,973	30.48%	35,410	14.80%
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	9,100	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	9,100	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	195,778	279,097	280,712	326,000	285,967	281,605	(9,382)	-3.28%	(44,395)	-13.62%

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 \$.613409 includes a rate of \$.157128 for the repayment of debt.

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

DEBT SERVICE	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2009 BUDGET	2009 FORECAST	2010 BUDGET	PROJECTED			
	2006	2007	2008				2011	2012	2013	2014
BASE REVENUES										
AD VALOREM TAXES	1,159,114	1,183,475	1,111,871	1,285,093	1,302,972	1,311,217	1,319,513	1,326,192	1,474,813	1,473,582
PENALTIES & INTEREST	16,883	21,268	19,117	18,500	24,355	18,500	15,000	15,000	15,000	15,000
INTEREST	52,831	78,288	58,026	34,124	16,000	37,403	38,661	40,055	41,410	45,989
REFUNDING PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,228,828	1,283,031	1,189,014	1,337,717	1,343,327	1,367,120	1,373,174	1,381,247	1,531,223	1,534,571
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	300	300	363	1,500	500	1,500	1,500	1,500	1,500	1,500
CAPITAL OUTLAY	1,161,688	956,515	1,131,260	1,285,093	1,285,093	1,309,717	1,309,717	1,319,513	1,326,192	1,474,813
TOTAL EXPENSES	1,161,988	956,815	1,131,623	1,286,593	1,285,593	1,311,217	1,311,217	1,321,013	1,327,692	1,476,313
NET REVENUES	66,840	326,216	57,391	51,124	57,734	55,903	61,957	60,234	203,531	58,258
FUND BALANCE										
BEGINNING BALANCE	1,154,167	1,221,007	1,547,223	1,604,614	1,604,614	1,662,348	1,718,251	1,780,207	1,840,441	2,043,972
NET REVENUES	66,840	326,216	57,391	51,124	57,734	55,903	61,957	60,234	203,531	58,258
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,221,007	1,547,223	1,604,614	1,655,738	1,662,348	1,718,251	1,780,207	1,840,441	2,043,972	2,102,230

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

YEAR	GO BONDS SERIES 2003			GO REFUNDING BOND SERIES 2003			GO BONDS SERIES 2005		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2009	90,000	190,080	280,080	185,000	39,270	224,270	0	207,580	207,580
2010	95,000	186,120	281,120	200,000	32,980	232,980	0	207,580	207,580
2011	100,000	181,940	281,940	205,000	26,180	231,180	0	207,580	207,580
2012	110,000	177,540	287,540	210,000	19,210	229,210	0	207,580	207,580
2013	230,000	172,700	402,700	215,000	12,070	227,070	125,000	207,580	332,580
2014	240,000	162,580	402,580	140,000	4,760	144,760	210,000	202,580	412,580
2015	250,000	152,020	402,020	0	0	0	365,000	194,180	559,180
2016	260,000	141,020	401,020	0	0	0	375,000	181,222	556,222
2017	275,000	129,580	404,580	0	0	0	385,000	167,535	552,535
2018	285,000	117,480	402,480	0	0	0	405,000	153,098	558,098
2019	300,000	104,940	404,940	0	0	0	415,000	137,303	552,303
2020	310,000	91,740	401,740	0	0	0	435,000	120,702	555,702
2021	325,000	78,100	403,100	0	0	0	455,000	103,302	558,302
2022	340,000	63,800	403,800	0	0	0	470,000	84,648	554,648
2023	355,000	48,840	403,840	0	0	0	490,000	65,260	555,260
2024	370,000	33,220	403,220	0	0	0	510,000	44,680	554,680
2025	385,000	16,940	401,940	0	0	0	535,000	23,005	558,005
2026	0	0	0	0	0	0	0	0	0
2027	0	0	0	0	0	0	0	0	0
2028	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0
TOTAL	4,320,000	2,048,640	6,368,640	1,155,000	134,470	1,289,470	5,175,000	2,515,415	7,690,415

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

YEAR	GO PORTION REFUNDING BOND SERIES 2005 62.5%			GO BONDS SERIES 2008			GO BONDS TOTAL		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2009	212,500	36,000	248,500	25,000	299,663	324,663	512,500	772,593	1,285,093
2010	221,875	27,500	249,375	40,000	298,662	338,662	556,875	752,842	1,309,717
2011	228,125	18,625	246,750	55,000	297,063	352,063	588,125	731,388	1,319,513
2012	237,500	9,500	247,000	60,000	294,862	354,862	617,500	708,692	1,326,192
2013	0	0	0	220,000	292,463	512,463	790,000	684,813	1,474,813
2014	0	0	0	230,000	283,662	513,662	820,000	653,582	1,473,582
2015	0	0	0	240,000	274,463	514,463	855,000	620,663	1,475,663
2016	0	0	0	255,000	260,062	515,062	890,000	582,304	1,472,304
2017	0	0	0	270,000	244,763	514,763	930,000	541,878	1,471,878
2018	0	0	0	280,000	228,562	508,562	970,000	499,140	1,469,140
2019	0	0	0	295,000	211,763	506,763	1,010,000	454,006	1,464,006
2020	0	0	0	310,000	198,487	508,487	1,055,000	410,929	1,465,929
2021	0	0	0	320,000	186,088	506,088	1,100,000	367,490	1,467,490
2022	0	0	0	335,000	173,287	508,287	1,145,000	321,735	1,466,735
2023	0	0	0	350,000	159,888	509,888	1,195,000	273,988	1,468,988
2024	0	0	0	370,000	145,887	515,887	1,250,000	223,787	1,473,787
2025	0	0	0	385,000	130,903	515,903	1,305,000	170,848	1,475,848
2026	0	0	0	1,365,000	115,310	1,480,310	1,365,000	115,310	1,480,310
2027	0	0	0	1,430,000	59,345	1,489,345	1,430,000	59,345	1,489,345
2028	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0
TOTAL	900,000	91,625	991,625	6,835,000	4,155,183	10,990,183	18,385,000	8,945,333	27,330,333

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			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
IMPACT FEES - WATER	216,895	238,907	146,117	150,000	78,000	76,000	76,000	76,000	75,000	76,000
IMPACT FEES - SEWER	260,299	385,744	284,707	250,000	120,000	120,000	120,000	120,000	120,000	120,000
INTEREST	<u>62,751</u>	<u>106,118</u>	<u>62,319</u>	<u>34,030</u>	<u>16,800</u>	<u>17,960</u>	<u>7,322</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	539,945	730,769	492,143	434,030	214,800	212,960	202,322	195,000	195,000	195,000
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	1,000	0	4,827	0	0	0	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>1,243,462</u>	<u>150,000</u>	<u>130,000</u>	<u>1,276,779</u>	<u>934,475</u>	<u>195,000</u>	<u>195,000</u>	<u>195,000</u>
TOTAL EXPENSES	1,000	0	1,248,289	150,000	130,000	1,276,779	934,475	195,000	195,000	195,000
NET REVENUES	538,945	730,769	(766,146)	284,030	84,800	(1,063,819)	(732,153)	0	0	0
FUND BALANCE										
BEG BALANCE UNRESERVED	1,197,605	1,736,550	2,467,319	1,711,173	1,711,173	1,795,973	732,154	0	0	0
NET REVENUES	538,945	730,769	(766,146)	284,030	84,800	(1,063,819)	(732,153)	0	0	0
RESERVE FUTURE PROJS	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,736,550	2,467,319	1,711,173	1,995,203	1,795,973	732,154	0	0	0	0

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

WATER/SEWER PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
INTEREST EARNINGS	56,529	18,296	26,171	12,572	10,800	6,243	293	284	274	264
BOND PROCEEDS	0	0	1,612,000	0	0	0	0	0	0	0
TOTAL REVENUES	56,529	18,296	1,638,171	12,572	10,800	6,243	293	284	274	264
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	84,916	70,063	91,341	0	2,000	1,250	1,250	1,250	1,250	1,250
CAPITAL OUTLAY	1,581,104	101,520	778,166	1,037,000	465,000	500,000	0	0	0	0
TOTAL EXPENSES	1,666,020	171,583	869,507	1,037,000	467,000	601,250	1,250	1,250	1,250	1,250
NET REVENUES	(1,609,491)	(153,287)	768,664	(1,024,428)	(456,200)	(595,007)	(957)	(966)	(976)	(986)
FUND BALANCE										
BEGINNING BALANCE	2,074,656	465,165	311,878	1,080,542	1,080,542	624,342	29,335	28,379	27,413	26,437
NET REVENUES	(1,609,491)	(153,287)	768,664	(1,024,428)	(456,200)	(595,007)	(957)	(966)	(976)	(986)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	465,165	311,878	1,080,542	56,114	624,342	29,335	28,379	27,413	26,437	25,451

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

STREETS PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
EL LAGO CONTRIBUTION	0	0	100,000	0	0	0	0	0	0	0
INTEREST EARNINGS	167,769	165,686	136,168	1,603	1,100	230	1,129	(0)	(0)	(0)
BOND PROCEEDS	0	0	1,231,300	0	0	0	0	0	0	0
TOTAL REVENUES	167,769	165,686	1,466,468	1,503	1,100	230	1,129	(0)	(0)	(0)
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	3,816	30,114	94,114	40,000	1,163	10,000	0	0	0	0
CAPITAL OUTLAY	<u>237,626</u>	<u>44,938</u>	<u>4,646,909</u>	<u>763,060</u>	<u>86,000</u>	<u>0</u>	<u>114,024</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	241,441	75,052	4,741,023	803,060	87,163	10,000	114,024	0	0	0
NET REVENUES	(83,672)	80,634	(3,274,565)	(601,557)	(86,063)	(9,770)	(112,895)	(0)	(0)	(0)
FUND BALANCE										
BEGINNING BALANCE	3,486,331	3,402,659	3,483,293	208,728	208,728	122,666	112,896	(0)	(0)	(0)
NET REVENUES	(83,672)	80,634	(3,274,565)	(601,557)	(86,063)	(9,770)	(112,895)	(0)	(0)	(0)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	3,402,659	3,483,293	208,728	(692,829)	122,665	112,895	(0)	(0)	(0)	(0)

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			2009 BUDGET	2009 FORECAST	2010 BUDGET	PROJECTED			
	2006	2007	2008				2011	2012	2013	2014
BASE REVENUES										
INTEREST EARNINGS	72,933	29,196	87,610	28,485	12,000	12,706	0	0	0	0
BOND PROCEEDS	0	0	1,804,700	0	0	0	0	0	0	0
TOTAL REVENUES	72,933	29,196	1,892,310	28,485	12,000	12,706	0	0	0	0
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	23,343	5,338	43,765	0	0	0	0	0	0	0
CAPITAL OUTLAY	1,775,578	952,459	660,721	1,294,490	0	1,283,312	0	0	0	0
TOTAL EXPENSES	1,798,921	957,797	704,486	1,294,490	0	1,283,312	0	0	0	0
NET REVENUES	(1,725,988)	(928,601)	1,187,824	(1,266,005)	12,000	(1,270,606)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	2,725,371	999,383	70,782	1,268,606	1,268,606	1,270,606	0	0	0	0
NET REVENUES	(1,725,988)	(928,601)	1,187,824	(1,266,005)	12,000	(1,270,606)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	999,383	70,782	1,268,606	(7,399)	1,270,606	0	0	0	0	0

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
NEW PARK PROJECT FUND - GO BONDS 2008**

PARKS PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
INTEREST EARNINGS	N/A	N/A	85,686	1,061	3,816	3,123	0	0	0	0
MISC REVENUE			16,000		0	0	0	0	0	0
BOND PROCEEDS	0	0	<u>2,500,000</u>	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	2,600,586	1,061	3,816	3,123	0	0	0	0
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	76,878	44,686	30,000	20,000	0	0	0	0
CAPITAL OUTLAY	0	0	<u>2,140,226</u>	<u>200,000</u>	<u>45,000</u>	<u>150,000</u>	<u>146,421</u>	0	0	0
TOTAL EXPENSES	0	0	2,217,104	244,686	75,000	170,000	146,421	0	0	0
NET REVENUES	0	0	383,482	(243,634)	(71,184)	(166,877)	(146,421)	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	0	0	383,482	383,482	312,298	146,421	(0)	(0)	(0)
NET REVENUES	0	0	383,482	(243,634)	(71,184)	(166,877)	(146,421)	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	383,482	139,848	312,298	146,421	(0)	(0)	(0)	(0)

CITY OF SEABROOK
 MULTI-YEAR FINANCIAL OVERVIEW
 LIBRARY PROJECT FUND - GO BONDS 2008

PARKS PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2009			PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
INTEREST EARNINGS	N/A	N/A	55,626	18,534	8,136	8,313	0	0	0	0
BOND PROCEEDS	0	0	1,299,000	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	1,354,626	18,534	8,136	8,313	0	0	0	0
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	531,085	0	373	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	800,000	0	839,616	0	0	0	0
TOTAL EXPENSES	0	0	531,085	800,000	373	839,616	0	0	0	0
NET REVENUES	0	0	823,540	(781,466)	7,763	(831,303)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	0	0	823,540	823,540	831,303	0	0	0	0
NET REVENUES	0	0	823,540	(781,466)	7,763	(831,303)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	823,540	42,074	831,303	0	0	0	0	0

OTHER FUNDS

LAW ENFORCEMENT EDUCATION FUND**FUNCTION**

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

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

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

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

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

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

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

LAW ENFORCEMENT ED	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
<i>BASE REVENUES</i>										
EDUCATION GRANT	0	2,779	2,683	2,763	2,968	3,057	3,149	3,243	3,341	3,441
INTEREST	258	307	25	12	0	0	0	0	0	0
TOTAL REVENUES	258	3,086	2,708	2,776	2,968	3,057	3,149	3,243	3,341	3,441
<i>BASE EXPENSES</i>										
SERVICES	2,616	6,842	9,761	3,296	2,000	4,600	3,149	3,243	3,341	3,441
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	2,616	6,842	9,761	3,296	2,000	4,600	3,149	3,243	3,341	3,441
NET REVENUES	(2,358)	(2,756)	(7,053)	(521)	968	(1,443)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	12,723	10,365	7,609	556	556	1,624	81	81	81	81
NET REVENUES	(2,358)	(2,766)	(7,053)	(521)	968	(1,443)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	10,365	7,609	556	35	1,524	81	81	81	81	81

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			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
CHILD SAFETY REVENUE	11,465	11,683	11,819	12,669	12,891	13,278	13,676	14,086	14,509	14,944
INTEREST	2,762	3,538	1,652	939	279	111	1	12	2	0
TOTAL REVENUES	14,227	15,221	13,471	13,608	13,170	13,389	13,677	14,099	14,511	14,945
BASE EXPENSES										
PERSONNEL SERVICES	0	1,981	9,702	30,000	29,466	17,500	8,000	9,600	9,500	9,800
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	7,681	12,732	31,408	10,000	6,218	7,000	5,100	5,100	5,100	5,100
CAPITAL OUTLAY	458	0	8,569	20,500	0	0	0	0	0	0
TOTAL EXPENSES	8,139	14,713	49,679	60,500	35,683	24,500	13,100	14,600	14,600	14,900
NET REVENUES	6,088	508	(36,208)	(46,892)	(22,513)	(11,111)	577	(501)	(89)	45
FUND BALANCE										
BEGINNING BALANCE	63,274	69,362	69,870	33,662	33,662	11,149	38	615	114	25
NET REVENUES	6,088	508	(36,208)	(46,892)	(22,513)	(11,111)	577	(501)	(89)	45
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	69,362	69,870	33,662	(13,230)	11,149	38	615	114	25	70

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 increase enforcement of traffic safety-related laws and by increase public education and information campaigns. The STEP grant is funded by the State of Texas and the City of Seabrook matches some of the funds. The money coming from the State is the overtime hourly rate and the City matches with the Fringe Benefits provided by the City.

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 Vehicles, equipment, training, and any other need that may arise throughout the year. 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			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
STEP FINES	n/a	n/a	61,022	0	67,500	67,500	69,525	71,611	73,759	75,972
INTEREST	n/a	n/a	0	0	0	0	9	9	9	9
TOTAL REVENUES	0	0	61,022	0	67,500	67,500	69,534	71,619	73,768	75,981
BASE EXPENSES										
SERVICES	n/a	n/a	n/a	0	0	0	69,534	71,611	73,759	75,972
CAPITAL OUTLAY	n/a	n/a	n/a	49,000	45,644	150,000	0	0	0	0
TOTAL EXPENSES	0	0	0	49,000	45,644	150,000	69,534	71,611	73,769	75,972
NET REVENUES	0	0	61,022	(49,000)	21,856	(82,500)	0	9	9	9
FUND BALANCE										
BEGINNING BALANCE	n/a	n/a	n/a	61,022	61,022	82,878	378	378	387	395
NET REVENUES	0	0	61,022	(49,000)	21,856	(82,500)	0	9	9	9
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	61,022	12,022	82,878	378	378	387	395	404

SEIZURE FUND

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.

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

FEDERAL SEIZURE	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
INTEREST	1,431	2,880	3,539	5,018	3,373	1,062	0	0	0	0
MISC REVENUE	13,166	73,907	121,689	25,000	152,629	25,000	25,000	25,000	25,000	25,000
TOTAL REVENUES	14,607	76,787	125,128	30,018	156,002	26,062	25,000	25,000	25,000	25,000
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	1,398	0	0	0	0	0	0	0
SERVICES	0	0	8,681	1,200	6,721	1,200	0	0	0	0
CAPITAL OUTLAY	17,759	0	162,114	275,000	119,119	130,000	25,000	25,000	25,000	25,000
TOTAL EXPENSES	17,759	0	172,093	276,200	125,840	131,200	25,000	25,000	25,000	25,000
NET REVENUES	(3,172)	76,787	(46,965)	(246,182)	30,162	(105,148)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	40,572	37,400	114,187	67,222	67,222	105,234	86	86	86	86
NET REVENUES	(3,172)	76,787	(46,965)	(246,182)	30,162	(105,148)	0	0	0	0
TRNSFR IN FUND 05	0	0	0	0	7,850	0	0	0	0	0
ENDING BALANCE	37,400	114,187	67,222	(178,960)	105,234	86	86	86	86	86

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			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
PARK IMPACT FEES	34,000	15,250	10,500	11,000	4,500	3,500	3,000	2,500	2,500	2,500
INTEREST	333	1,485	543	229	120	28	0	0	0	0
TOTAL REVENUES	34,333	16,735	11,043	11,229	4,620	3,528	3,000	2,500	2,500	2,500
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	15,539	0	0	0	0	3,000	2,500	2,500	2,500
CAPITAL OUTLAY	22,021	5,025	22,000	30,000	22,000	6,300	0	0	0	0
TOTAL EXPENSES	22,021	20,564	22,000	30,000	22,000	6,300	3,000	2,500	2,500	2,500
NET REVENUES	12,312	(3,829)	(10,957)	(18,771)	(17,380)	(2,772)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	22,658	34,970	31,141	20,184	20,184	2,804	32	32	32	32
NET REVENUES	12,312	(3,829)	(10,957)	(18,771)	(17,380)	(2,772)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	34,970	31,141	20,184	1,413	2,804	32	32	32	32	32

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			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2013
BASE REVENUES										
MUN COURT SECURITY FEES	7,370	8,976	12,217	10,600	11,836	10,500	11,025	11,466	11,810	12,046
INTEREST	796	173	392	580	251	376	4	5	4	7
TOTAL REVENUES	8,166	9,149	12,609	11,080	12,086	10,876	11,025	11,466	11,810	12,046
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	6,495	0	0	0	0	0
MATERIALS & SUPPLIES	0	3,400	0	0	0	0	0	0	0	0
SERVICES	0	1,492	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	29,898	0	0	38,000	5,000	48,000	11,000	11,500	11,500	12,000
TOTAL EXPENSES	29,898	4,892	0	38,000	10,495	48,000	11,000	11,500	11,500	12,000
NET REVENUES	(21,732)	4,257	12,609	(26,920)	1,591	(37,124)	25	(34)	310	46
FUND BALANCE										
BEGINNING BALANCE	40,847	19,115	23,372	35,981	35,981	37,672	448	473	439	749
NET REVENUES	(21,732)	4,257	12,609	(26,920)	1,591	(37,124)	25	(34)	310	46
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	19,115	23,372	35,981	9,061	37,572	448	473	439	749	795

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			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
COURT TECHNOLOGY FEES	9,809	12,104	16,383	16,000	16,845	16,000	16,000	16,480	16,974	17,484
INTEREST	1,236	989	329	82	86	113	4	4	4	3
TOTAL REVENUES	11,044	13,093	16,712	16,082	16,930	16,113	16,000	16,480	16,974	17,484
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	3,845	5,913	0	0	0	0	0	0	0
SERVICES	1,096	902	988	0	9,000	0	0	0	0	0
CAPITAL OUTLAY	2,716	24,500	14,810	20,000	9,500	27,000	16,000	16,500	17,000	17,500
TOTAL EXPENSES	3,812	29,247	21,711	20,000	18,500	27,000	16,000	16,500	17,000	17,500
NET REVENUES	7,232	(16,164)	(4,999)	(3,918)	(2,570)	(10,887)	0	(20)	(26)	(16)
FUND BALANCE										
BEGINNING BALANCE	27,766	34,998	18,844	13,845	13,845	11,275	388	388	368	342
NET REVENUES	7,232	(16,164)	(4,999)	(3,918)	(2,570)	(10,887)	0	(20)	(26)	(16)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	34,998	18,844	13,845	9,927	11,275	388	388	368	342	326

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

MUNICIPAL COURT TIME	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2009	2009	2010	PROJECTED			
	2006	2007	2008	BUDGET	FORECAST	BUDGET	2011	2012	2013	2014
BASE REVENUES										
TIME PAYMENT FEES	1,570	1,304	815	2,000	3,729	3,500	3,780	3,969	4,088	4,170
INTEREST	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,570	1,304	815	2,000	3,729	3,500	3,780	3,969	4,088	4,170
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	4,000	4,000	4,000	4,000
CAPITAL OUTLAY	0	0	0	13,000	0	17,000	0	0	0	0
TOTAL EXPENSES	0	0	0	13,000	0	17,000	4,000	4,000	4,000	4,000
NET REVENUES	1,570	1,304	815	(11,000)	3,729	(13,500)	(220)	(31)	88	170
FUND BALANCE										
BEGINNING BALANCE	6,542	8,112	9,416	10,231	10,231	13,960	460	240	209	297
NET REVENUES	1,570	1,304	815	(11,000)	3,729	(13,500)	(220)	(31)	88	170
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	8,112	9,416	10,231	(769)	13,960	460	240	209	297	467

APPENDIX

**CITY OF SEABROOK
ORDINANCE NO. 2009-29
BUDGET ORDINANCE
FY 2009-10**

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AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2009 AND ENDING ON SEPTEMBER 30, 2010 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD ON SEPTEMBER 1, 2009 IN ACCORDANCE WITH THE CITY'S CHARTER AND WITH STATE LAW.

WHEREAS, the City Manager on July 21, 2009, filed a proposed budget with the Council for the fiscal year commencing October 1, 2009, as required by the Charter of Seabrook; and,

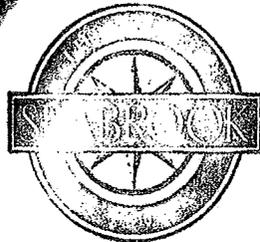
WHEREAS, said proposed budget, as revised by the City Council, was duly set for a public hearing ordered to be called by the City Council and held on September 1, 2009, after due notice as required by the Charter of the City of Seabrook and laws of the State of Texas; now, therefore,

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

THAT, the figures in the amount of \$16,137,628 for the General Fund, Enterprise Fund, and Debt Service Fund, and \$4,938,963 for the Special Budgets (does not include the EDC II or Crime Control District Budgets), prepared and submitted by the City Manager and revised by the City Council of the 2009-2010 Budget, be and the same are hereby, in all things, approved, appropriated and amended. Copies of the 2009-2010 Budget Revenue and Expense Summaries, identified as Exhibit A, are hereby attached and made a part of this Ordinance.

AND IT IS SO ORDERED.

PASSED, APPROVED, AND ADOPTED ON FIRST AND FINAL READING THIS THE 15TH DAY OF SEPTEMBER, 2009.



Gary T. Renola
GARY T. RENOLA, MAYOR

ATTEST:

APPROVED AS TO FORM:

Michele L. Glaser
MICHELE L. GLASER, TRMC
CITY SECRETARY

Steven L. Weathered
STEVEN L. WEATHERED, CITY ATTORNEY

CITY OF SEABROOK
ORDINANCE NO. 2009-28
EDC BUDGET ORDINANCE
FY 2009-10

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AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK ECONOMIC DEVELOPMENT CORPORATION BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2009 AND ENDING ON SEPTEMBER 30, 2010 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 15, 2009.

WHEREAS, 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, 2009, 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 \$944,680 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 2009-2010 Economic Development Corporation Budget Revenue and Expense Summaries, identified as Exhibit A, are hereby attached and made a part of this Ordinance.

AND IT IS SO ORDERED.

PASSED, APPROVED, AND ADOPTED ON FIRST AND FINAL READING THIS THE 15th DAY OF SEPTEMBER, 2009.

Gary T. Renola
GARY T. RENOLA, MAYOR

ATTEST:

Michele L. Glaser
MICHELE L. GLASER, TRMC
CITY SECRETARY

APPROVED AS TO FORM:

Steven L. Weathered
STEVEN L. WEATHERED
CITY ATTORNEY



**CITY OF SEABROOK
ORDINANCE NO. 2009-25
CRIME CONTROL AND PREVENTION DISTRICT BUDGET ORDINANCE
FY 2009/10**

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK CRIME CONTROL AND PREVENTION DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2009 AND ENDING ON SEPTEMBER 30, 2010 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 1, 2009.

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 1, 2009; and

WHEREAS, the Board approved a proposed budget for the fiscal year commencing October 1, 2009 on September 1, 2009; 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 1, 2009 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 **\$613,520.00** for the Crime Control and Prevention District Budget, prepared and submitted by the Board of Directors of the District is, in all things, approved, appropriated and amended. A copy of the 2009/10 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 1ST DAY OF SEPTEMBER, 2009.



Gary T. Renola
GARY T. RENOLA, MAYOR

ATTEST:

Michele L. Glaser
MICHELE L. GLASER, TRMC
CITY SECRETARY

APPROVED AS TO FORM:

Steven L. Weathered
STEVEN L. WEATHERED
CITY ATTORNEY

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**CITY OF SEABROOK
ORDINANCE NO. 2009-30
TAX ORDINANCE**

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF SEABROOK, TEXAS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2010 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS the City Council of the City of Seabrook finds that the tax for the year 2009 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 2009, 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 2009 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of 45.6281 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 2.73 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$26.16.

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 2009 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of 15.7128 cents on each hundred dollars (\$100.00)

44 assessed valuation on all property situated within the limits of the City of Seabrook,
45 which property is not exempt from taxation under valid laws.

46

47 SECTION 3. The total ad valorem tax rate in the City of Seabrook to be assessed
48 and collected for 2009 and for each year thereafter until it be otherwise provided and
49 ordered is 61.3409 cents on each hundred dollars (\$100.00) assessed valuation on all
50 property situated within the limits of the City of Seabrook, which property is not exempt
51 from taxation under valid laws.

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54 SECTION 4. All taxes levied hereby are payable on or before December 31,
55 2009. Taxpayers who have not paid their tax bill levied hereunder on or before the 31st
56 day January, 2010 shall be assessed a penalty of six percent (6%) of the amount of the tax
57 for the first calendar month it is delinquent plus one percent (1%) for each additional
58 month or portion of a month the tax remains unpaid prior to July 1st of the year becomes
59 delinquent. A tax delinquent on July 1st incurs a total penalty of twelve percent (12%) of
60 the amount of delinquent tax without regard to the number of months the tax has been
61 delinquent. A delinquent tax accrues interest at the rate of one percent (1%) for each
62 month the tax remains unpaid.

63

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

68

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

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73 PASSED, APPROVED AND ADOPTED ON FIRST AND FINAL
74 READING THIS THE 15th DAY OF SEPTEMBER, 2009.

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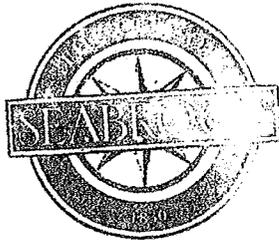
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Gary J. Renola
GARY J. RENOLA, MAYOR

ATTEST:

Michele L. Glaser

MICHELE L. GLASER, TRMC
CITY SECRETARY

POLICIES AND PROCEDURES

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

OPERATING BUDGET POLICIES

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

REVENUE POLICIES

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

RESERVE AND FUND BALANCE POLICIES

1. The city will maintain a fund balance of 25% of the current budget in the General Fund and 15% of the current budget in the Enterprise Fund.
2. The fund balances will provide for the following:
 - Temporary funding of unforeseen needs of an emergency or non-recurring nature as provided for in Charter Section 5.05 "Emergency Appropriations".
 - Permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies.
 - Provide a local match for public or private grants.
 - Meet unexpected small increases in service delivery costs.

3. The city will establish an equipment reserve fund and will appropriate funds to it annually to provide for timely replacement of equipment. The amount will be calculated annually in the capital budget.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

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

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

ACCRUAL BASIS OF ACCOUNTING

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

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

CITY OF SEABROOK
RESOLUTION NO. 2009-15
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

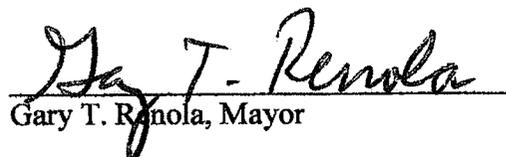
BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SEABROOK,
STATE OF TEXAS:

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 15TH DAY OF SEPTEMBER,
2009.




Gary T. Renola, Mayor

ATTEST:


Michele L. Glaser, TRMC
City Secretary

City of Seabrook Investment Policy

1.0 **POLICY**

It is the policy of the City of Seabrook to invest public funds in a manner which will provide 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.

2.0 **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:

- 2.1 **Funds:**
 - General Fund
 - Special Revenue Funds
 - Capital Project Funds
 - Enterprise Funds
 - Trust and Agency Funds
 - Debt Service Fund

3.0 **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.

- 3.1 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.

4.0 **OBJECTIVE**

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

- 4.1 **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.

- 4.2 **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.

4.3 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.

5.0 DELEGATION OF AUTHORITY

Authority to manage the City of Seabrook's investment program is derived from the following: Ordinances, Resolutions and other acts of Council. Management responsibility for the investment program is hereby delegated to the Investment Officer, who shall establish written procedures for the operation of the investment program consistent with this policy. Procedures should include reference to safekeeping, Public Securities Association (PSA) repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for transactions. 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 Officer is the designated Investment Officer.

6.0 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.

7.0 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. The list 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.

8.0 AUTHORIZED AND SUITABLE INVESTMENTS

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

- A. 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 United States of America
- B. 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.
- C. Repurchase agreements, if secured by U.S. Treasury Bills, Notes or Bonds
- D. Public Funds Investment Pool as set forth under the Interlocal Corporation Act, Article 4413 (34C).

9.0 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:

- A. Obligations of the United States or its agencies and instrumentalities;
- B. Direct obligations of the State of Texas or its agencies;
- C. Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States;
- D. 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.
- E. Certificates of deposit issued by state and national banks domiciled in this state that are:
 - 1. Guaranteed or insured by the Federal Deposit Insurance Corporation or its successor; or
 - 2. Secured by obligations that are described by subdivisions A-D of this subsection, which are intended to include all direct agency or instrumentality issued mortgage-backed securities rated "AAA" by a nationally recognized rating agency and that have a market value of not less than the principal amount of the certificate;
- F. 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;
- G. Certificates of deposit issued by savings and loan associations domiciled in this state that are:
 - 1. Guaranteed or insured by the Federal Savings and Loan Insurance Corporation or its successor; or
 - 2. 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
- H. Such other investments as may be authorized by Texas Revised Civil Statutes, article 842a -2, as amended.

10. 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 Officer and evidenced by safekeeping receipts.

11. DIVERSIFICATION

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

12. 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 are made to coincide as nearly as practicable with the expected use of the funds.

13. 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.

14. 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.

- 14.1 Market Yield (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.)

15. REPORTING

The Finance Officer is charged with the responsibility of including a market report on investment activity and returns in the City of Seabrook's Financial Report. Reports will include (e.g. performance, market sector breakdown, number of trades, interest earnings, etc.)

Appendix 1: Glossary of Cash Management Terms

The following is a glossary of key investing terms, many of which appear in GFOA's Sample Investment Policy. This glossary has been adapted from an article, entitled "Investment terms for everyday use," that appeared in the April 5, 1996, issue of *Public Investor*, GFOA's subscription investment newsletter.

Accrued Interest - The accumulated interest due on a bond as of the last interest payment made by the issuer.

Agency - A debt security issued by a federal or federally sponsored agency. Federal agencies are backed by the full faith and credit of the U.S. Government. Federally sponsored agencies (FSAs) are backed by each particular agency with a market perception that there is an implicit government guarantee. An example of federal agency is the Government National Mortgage Association (GNMA). An example of a FSA is the Federal National Mortgage Association (FNMA).

Amortization - The systematic reduction of the amount owed on a debt issue through periodic payments of principal.

Average Life - The average length of time that an issue of serial bonds and/or term bonds with a mandatory sinking fund feature is expected to be outstanding.

Basis Point - A unit of measurement used in the valuation of fixed-income securities equal to 1/100 of 1 percent of yield, e.g., "1/4" of 1 percent is equal to 25 basis points.

Bid - The indicated price at which a buyer is willing to purchase a security or commodity.

Book Value - The value at which a security is carried on the inventory lists or other financial records of an investor. The book value may differ significantly from the security's current value in the market.

Callable Bond - A bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions.

Call Price - The price at which an issuer may redeem a bond prior to maturity. The price is usually at a slight premium to the bond's original issue price to compensate the holder for loss of income and ownership.

Call Risk - The risk to a bondholder that a bond may be redeemed prior to maturity.

Cash Sale/Purchase - A transaction which calls for delivery and payment of securities on the same day that the transaction is initiated.

Collateralization - Process by which a borrower pledges securities, property, or other deposits for the purpose of securing the repayment of a loan and/or security.

Commercial Paper - An unsecured short-term promissory note issued by corporations, with maturities ranging from 2 to 270 days.

Convexity - A measure of a bond's price sensitivity to changing interest rates. A high convexity indicates greater sensitivity of a bond's price to interest rate changes.

Coupon Rate - The annual rate of interest received by an investor from the issuer of certain types of fixed-income securities. Also known as the "interest rate."

Credit Quality - The measurement of the financial strength of a bond issuer. This measurement helps an investor to understand an issuer's ability to make timely interest payments and repay the loan principal upon maturity. Generally, the higher the credit quality of a bond issuer, the lower the interest rate paid by the issuer because the risk of default is lower. Credit quality ratings are provided by nationally recognized rating agencies.

Credit Risk - The risk to an investor that an issuer will default in the payment of interest and/or principal on a security.

Current Yield (Current Return) - A yield calculation determined by dividing the annual interest received on a security by the current market price of that security.

Delivery Versus Payment (DVP) - A type of securities transaction in which the purchaser pays for the securities when they are delivered either to the purchaser or his/her custodian.

Derivative Security - Financial instrument created from, or whose value depends upon, one or more underlying assets or indexes of asset values.

Discount - The amount by which the par value of a security exceeds the price paid for the security.

Diversification - A process of investing assets among a range of security types by sector, maturity, and quality **rating**.

Duration - A measure of the timing of the cash flows, such as the interest payments and the principal repayment, to be received from a given fixed-income security. This calculation is based on three variables: term to maturity, coupon rate, and yield to maturity. The duration of a security is a useful indicator of its price volatility for given changes in interest rates.

Fair Value - The amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Federal Funds (Fed Funds) - Funds placed in Federal Reserve banks by depository institutions in excess of current reserve requirements. These depository institutions may lend fed funds to each other overnight or on a longer basis. They may also transfer funds among each other on a same-day basis through the Federal Reserve banking system. Fed funds are considered to be immediately available funds.

Federal Funds Rate - Interest rate charged by one institution lending federal funds to the other.

Government Securities - An obligation of the U.S. government, backed by the full faith and credit of the government. These securities are regarded as the highest quality of investment securities available in the U.S. securities market. See "Treasury Bills, Notes, and Bonds."

Interest Rate - See "Coupon Rate."

Interest Rate Risk - The risk associated with declines or rises in interest rates which cause an investment in a fixed-income security to increase or decrease in value.

Internal Controls - An internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. Internal controls should address the following points:

1. **Control of collusion** - Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
2. **Separation of transaction authority from accounting and record keeping** - By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.
3. **Custodial safekeeping** - Securities purchased from any bank or dealer including appropriate collateral (as defined by state law) shall be placed with an independent third party for custodial safekeeping.
4. **Avoidance of physical delivery securities** - Book-entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.
5. **Clear delegation of authority to subordinate staff members** - Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.
6. **Written confirmation of transactions for investments and wire transfers** - Due to the potential for error and improprieties arising from telephone and electronic transactions, all transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and if the safekeeping institution has a list of authorized signatures.
7. **Development of a wire transfer agreement with the lead bank and third-party custodian** - The designated official should ensure that an agreement will be entered into and will address the following points: controls, security provisions, and responsibilities of each party making and receiving wire transfers.

Inverted Yield Curve - A chart formation that illustrates long-term securities having lower yields than short-term securities. This configuration usually occurs during periods of high

inflation coupled with low levels of confidence in the economy and a restrictive monetary policy.

Investment Company Act of 1940- Federal legislation which sets the standards by which investment companies, such as mutual funds, are regulated in the areas of advertising, promotion, performance reporting requirements, and securities valuations.

Investment Policy - A concise and clear statement of the objectives and parameters formulated by an investor or investment manager for a portfolio of investment securities.

Investment-grade Obligations - An investment instrument suitable for purchase by institutional investors under the prudent person rule. Investment-grade is restricted to those obligations rated BBB or higher by a rating agency.

Liquidity - An asset that can be converted easily and quickly into cash.

Local Government Investment Pool (LGIP) - An investment by local governments in which their money is pooled as a method for managing local funds.

Mark-to-market - The process whereby the book value or collateral value of a security is adjusted to reflect its current market value.

Market Risk - The risk that the value of a security will rise or decline as a result of changes in market conditions.

Market Value - Current market price of a security.

Maturity - The date on which payment of a financial obligation is due. The final stated maturity is the date on which the issuer must retire a bond and pay the face value to the bondholder. See "Weighted Average Maturity."

Money Market Mutual Fund - Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers' acceptances, repos and federal funds).

Mutual Fund - An investment company that pools money and can invest in a variety of securities, including fixed-income securities and money market instruments. Mutual funds are regulated by the Investment Company Act of 1940 and must abide by the following Securities and Exchange Commission (SEC) disclosure guidelines:

1. Report standardized performance calculations.
2. Disseminate timely and accurate information regarding the fund's holdings, performance, management and general investment policy.
3. Have the fund's investment policies and activities supervised by a board of trustees, which are independent of the adviser, administrator or other vendor of the fund.
4. Maintain the daily liquidity of the fund's shares.
5. Value their portfolios on a daily basis.

6. Have all individuals who sells SEC-registered products licensed with a self-regulating organization (SRO) such as the National Association of Securities Dealers (NASD).
7. Have an investment policy governed by a prospectus which is updated and filed by the SEC annually.

Mutual Fund Statistical Services - Companies that track and rate mutual funds, e.g., IBC/Donoghue, Lipper Analytical Services, and Morningstar.

National Association of Securities Dealers (NASD) - A self-regulatory organization (SRO) of brokers and dealers in the over-the-counter securities business. Its regulatory mandate includes authority over firms that distribute mutual fund shares as well as other securities.

Net Asset Value - The market value of one share of an investment company, such as a mutual fund. This figure is calculated by totaling a fund's assets which includes securities, cash, and any accrued earnings, subtracting this from the fund's liabilities and dividing this total by the number of shares outstanding. This is calculated once a day based on the closing price for each security in the fund's portfolio. (See below.) $[(\text{Total assets}) - (\text{Liabilities})]/(\text{Number of shares outstanding})$

No Load Fund - A mutual fund which does not levy a sales charge on the purchase of its shares.

Nominal Yield - The stated rate of interest that a bond pays its current owner, based on par value of the security. It is also known as the "coupon," "coupon rate," or "interest rate."

Offer - An indicated price at which market participants are willing to sell a security or commodity. Also referred to as the "Ask price."

Par - Face value or principal value of a bond, typically \$1,000 per bond.

Positive Yield Curve - A chart formation that illustrates short-term securities having lower yields than long-term securities.

Premium - The amount by which the price paid for a security exceeds the security's par value.

Prime Rate - A preferred interest rate charged by commercial banks to their most creditworthy customers. Many interest rates are keyed to this rate.

Principal - The face value or par value of a debt instrument. Also may refer to the amount of capital invested in a given security.

Prospectus - A legal document that must be provided to any prospective purchaser of a new securities offering registered with the SEC. This can include information on the issuer, the issuer's business, the proposed use of proceeds, the experience of the issuer's management, and certain certified financial statements.

Prudent Person Rule - An investment standard outlining the fiduciary responsibilities of public funds investors relating to investment practices.

Regular Way Delivery - Securities settlement that calls for delivery and payment on the third business day following the trade date (T+3); payment on a T+1 basis is currently under consideration. Mutual funds are settled on a same day basis; government securities are settled on the next business day.

Reinvestment Risk - The risk that a fixed-income investor will be unable to reinvest income proceeds from a security holding at the same rate of return currently generated by that holding.

Repurchase Agreement (repo or RP) - An agreement of one party to sell securities at a specified price to a second party and a simultaneous agreement of the first party to repurchase the securities at a specified price or at a specified later date.

Reverse Repurchase Agreement (Reverse Repo) - An agreement of one party to purchase securities at a specified price from a second party and a simultaneous agreement by the first party to resell the securities at a specified price to the second party on demand or at a specified date.

Rule 2a-7 of the Investment Company Act - Applies to all money market mutual funds and mandates such funds to maintain certain standards, including a 13- month maturity limit and a 90-day average maturity on investments, to help maintain a constant net asset value of one dollar (\$1.00).

Safekeeping - Holding of assets (e.g., securities) by a financial institution.

Serial Bond - A bond issue, usually of a municipality, with various maturity dates scheduled at regular intervals until the entire issue is retired.

Sinking Fund - Money accumulated on a regular basis in a separate custodial account that is used to redeem debt securities or preferred stock issues.

Swap - Trading one asset for another.

Term Bond - Bonds comprising a large part or all of a particular issue which come due in a single maturity. The issuer usually agrees to make periodic payments into a sinking fund for mandatory redemption of term bonds before maturity.

Total Return - The sum of all investment income plus changes in the capital value of the portfolio. For mutual funds, return on an investment is composed of share price appreciation plus any realized dividends or capital gains. This is calculated by taking the following components during a certain time period. (Price Appreciation) + (Dividends paid) + (Capital gains) = Total Return

Treasury Bills - Short-term U.S. government non-interest bearing debt securities with maturities of no longer than one year and issued in minimum denominations of \$10,000. Auctions of three- and six-month bills are weekly, while auctions of one-year bills are

monthly. The yields on these bills are monitored closely in the money markets for signs of interest rate trends.

Treasury Notes - Intermediate U.S. government debt securities with maturities of one to 10 years and issued in denominations ranging from \$1,000 to \$1 million or more.

Treasury Bonds - Long-term U.S. government debt securities with maturities of ten years or longer and issued in minimum denominations of \$1,000. Currently, the longest outstanding maturity for such securities is 30 years.

Uniform Net Capital Rule - SEC Rule 15C3-1 outlining capital requirements for broker/dealers.

Volatility - A degree of fluctuation in the price and valuation of securities.

"Volatility Risk" Rating - A rating system to clearly indicate the level of volatility and other non-credit risks associated with securities and certain bond funds. The ratings for bond funds range from those that have extremely low sensitivity to changing market conditions and offer the greatest stability of the returns ("aaa" by S&P; "V-1" by Fitch) to those that are highly sensitive with currently identifiable market volatility risk ("ccc-" by S&P, "V-10" by Fitch).

Weighted Average Maturity (WAM) - The average maturity of all the securities that comprise a portfolio. According to SEC rule 2a-7, the WAM for SEC registered money market mutual funds may not exceed 90 days and no one security may have a maturity that exceeds 397 days.

When Issued (WI) - A conditional transaction in which an authorized new security has not been issued. All "when issued" transactions are settled when the actual security is issued.

Yield - The current rate of return on an investment security generally expressed as a percentage of the security's current price.

Yield-to-call (YTC) - The rate of return an investor earns from a bond assuming the bond is redeemed (called) prior to its nominal maturity date. **Yield Curve** - A graphic representation that depicts the relationship at a given point in time between yields and maturity for bonds that are identical in every way except maturity. A normal yield curve may be alternatively referred to as a positive yield curve.

Yield-to-maturity - The rate of return yielded by a debt security held to maturity when both interest payments and the investor's potential capital gain or loss are included in the calculation of return.

Zero-coupon Securities - Security that is issued at a discount and makes no periodic interest payments. The rate of return consists of a gradual accretion of the principal of the security and is payable at par upon maturity.

**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. Any revenues uncollected at the end of any fiscal year, and any unencumbered funds actually on hand, shall become resources of the general fund for the next fiscal year.

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 monthly the financial condition of the City by budget item, budget estimate versus accruals for the preceding month and for the fiscal year to date. The financial expenditure records of the City will be maintained on a modified accrual basis to support this type of financial management.

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 5-7-05)

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 5-7-05)

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, Vernon's Ann. Civ. St. arts. 717w, 6702-1.

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: State law references: audits, V.T.C.A., local government code § 103.001 et seq.

B. BONDS*

***State law references:** Bonds, Vernon's Ann. Civ. St. art. 701 et seq.; improvement bonds, V.T.C.A., Transportation Code § 311.091 et seq.

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 5-7-05)

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.

(Election of 5-7-05)

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 5-7-05)

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 Message – A general discussion of the proposed budget, as presented in writing by the budget-making authority, to the legislative body.

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.

TNRCC – Texas Natural Resources and Conservation Commission.

Trust and Agency Fund – A fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include 1) expendable trust funds; 2) non-expendable trust funds; 3) pension trust funds; and 4) agency funds.

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.