



City of Seabrook, Texas

**2008-2009 Fiscal Year
Budget**

October 1, 2008 through September 30, 2009

CITY OF SEABROOK

2008-09 BUDGET

This budget will raise more total property taxes than last year's budget by \$564,203 (13.37%), and of that amount \$113,997 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, 2009

**MAYOR
GARY RENOLA**

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

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

**COUNCIL PERSON, PLACE NO. 2
DEE WRIGHT**

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

**COUNCIL PERSON, PLACE NO. 3
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
- * Bayside Park
- * Bayside Pocket Park
- * Boat Ramp
- * Brummerhop Park
- * City Pool
- * Community House
- * Drusilla Carothers Coastal Garden
- * Friendship Park
- * Hester Garden Park
- * McHale Park
- * Rex Meador Park
- * Miramar Park
- * Mohrhusen Park
- * Pine Gully Park
- * Refuge Park
- * Robinson 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 is available through various providers. Other utility services are available with Centerpoint Gas Company, AT&T Telephone, Verizon Telephone, and the Seabrook Water Department.

TO: Mayor and City Council

FROM: Charles W. Pinto, City Manager *CP*

SUBJECT: FY 09 Budget Message

DATE: October 1, 2008

Presented with this transmittal letter is the City of Seabrook Fiscal Year 2009 operational budget. The budget is a commitment to maintaining the current level of customer service and core community priorities such as public infrastructure and public safety. Although the City enters this budget year in good over all financial condition, it must be noted that this budget goes into effect 17 days after being hit with the destructive Hurricane IKE.

We enter this fiscal year with a major portion of the City reserves used as cash flow to fund clean-up operations and immediate required repairs of City infrastructure damaged by storm surge and winds of Hurricane IKE. Cash flow will be a critical financial element of recovery while applying for and negotiating for windstorm insurance, flood insurance, and FEMA public assistance funds over the next year. Compounding problems with Hurricane IKE recovery is the current state of the national economy and finance crisis.

The proposed budget reduces the property tax rate from .621009 to .588373, which results in a 11.56% ad valorem tax increase over the effective tax rate. Sales tax projections are budgeted as the same as the previous fiscal year due to the uncertain economy. Close monitoring of sales tax income will be required as result of the permanent and temporary loss of several businesses as result of Hurricane IKE. The proposed proprietary funds (utilities) budget reflects an increase in water and sewer rates based on the Seabrook 2006 Utility Rate Study which is equally to approximately 2.75% increase to the current average utility customer user.

This budget was formulated and developed prior to the Hurricane IKE event. We will undoubtedly be continually challenged to maintain a structurally balanced budget over the next fiscal year. It is hoped that we can continue to align our organization around core local governmental services while we place major focus on disaster recovery along with wealth creation and growth of our basic resources. A detailed monitoring and review of this budget will be required during this fiscal year with plans for a budget revision to take place mid-year.

In spite of Hurricane IKE and a National financial and economic crisis, the City of Seabrook enters this fiscal year with a strong financial position with strong reserves as a result of excellent financial management from previous years. Such a strong financial position should allow the City to provide good municipal services during the recovery phase and the next fiscal year.

SUMMARIES & CHARTS

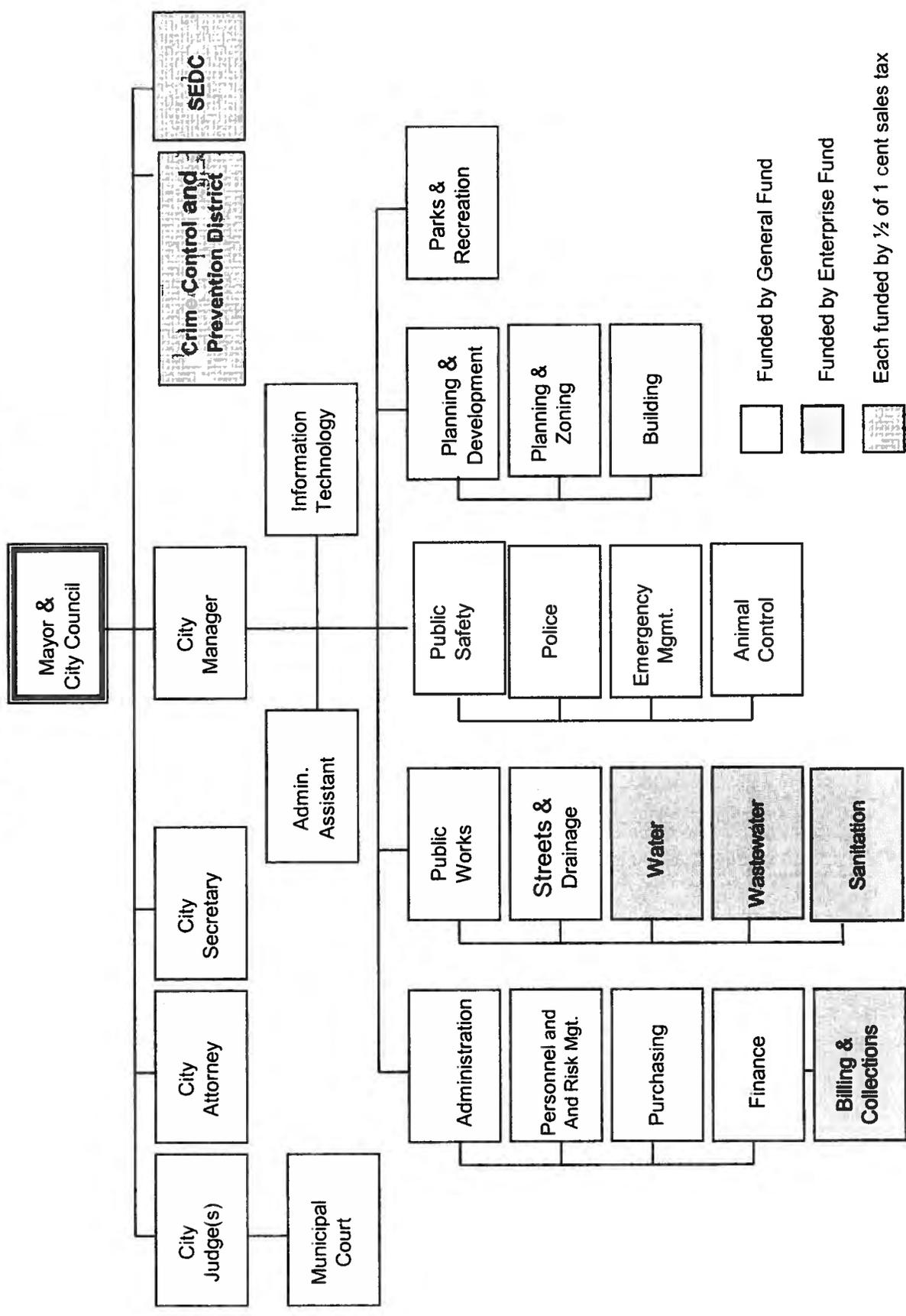
CITY OF SEABROOK
 COMBINED FUND SUMMARY
 2008-09 BUDGET

	01	06	07	08	09	12	15	19	20	30	33
	GENERAL	LAW ENFORCE	CHILD SAFETY	DEBT SERVICE	FEDERAL SEIZURE	STEP FUNDS	HOTEL MOTEL	CAPITAL IMPACT	ENTER-PRISE	CAP PROJ WW/SS	FIRE PROJ GO BDS
EST BEG BAL	2,412,165	521	46,955	1,516,635	250,915	49,225	446,418	1,701,484	2,241,046	1,117,524	1,266,005
REVENUES											
TAXES	6,021,017	0	0	1,303,593	0	0	355,063	0	203,194	0	0
INTERGOVERNMENTAL SERVICES	336,292	2,763	12,669	0	0	0	0	0	0	0	0
OTHER	795,300	0	0	0	25,000	0	0	400,000	5,376,707	0	0
INTEREST	53,971	12	939	34,124	5,018	0	11,160	34,030	131,924	0	0
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	0	0	50,484	12,572	28,485
TRANSF FROM OTHER FUND	1,319,310	0	0	0	0	0	0	0	0	0	0
APPROPRIATIONS	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	8,563,296	2,775	13,608	1,337,717	30,018	49,225	366,223	434,030	5,762,309	12,572	28,485
TOTAL FUNDS	10,975,462	3,296	60,563	2,854,352	280,933	49,225	812,641	2,135,514	8,003,355	1,130,096	1,294,490
EXPENDITURES											
PERSONNEL	5,602,881	0	30,000	0	0	0	77,805	0	967,847	0	0
SUPPLIES	399,703	0	0	0	0	0	9,000	0	86,147	0	0
SERVICES	2,442,089	3,296	10,000	1,500	1,200	0	224,195	0	2,566,753	0	0
CAPITAL OUTLAY	113,714	0	20,500	1,285,093	275,000	49,000	0	150,000	544,752	1,037,000	1,294,490
CONSTRUCTION	0	0	0	0	0	0	0	0	307,500	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0	0	0	1,289,310	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	8,558,387	3,296	60,500	1,286,593	276,200	49,000	387,556	150,000	5,762,309	1,037,000	1,294,490
NET REVENUE	4,909	(521)	(46,892)	51,124	(246,182)	(49,000)	(21,333)	284,030	0	(1,024,428)	(1,266,005)
END BALANCE	2,417,075	0	63	1,567,759	4,733	225	425,086	1,985,514	2,241,046	93,096	0

CITY OF SEABROOK
 COMBINED FUND SUMMARY
 2008-09 BUDGET

	35 ST PROJ GO BDS	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	80 EQUIP REPLACE	TOTAL
EST BEG BAL	801,557	243,634	823,744	20,342	150,654	1,609,241	29,000	11,287	4,091	65,210	14,807,653
REVENUES											
TAXES	0	0	0	0	683,675	787,500	0	0	0	0	9,354,041
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	0	0	351,724
SERVICES	0	0	0	0	0	0	0	0	0	0	5,414,114
OTHER	0	0	0	11,000	0	0	10,500	2,000	16,000	0	1,391,724
INTEREST	1,503	1,051	18,534	229	3,680	42,958	580	0	82	0	299,413
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0	0	0	0	0
APPROPRIATIONS	0	0	0	0	0	0	0	0	0	0	1,319,310
TOTAL REVENUES	1,503	1,051	18,534	11,229	687,355	830,458	11,080	2,000	16,082	0	18,130,326
TOTAL FUNDS	803,060	244,685	842,278	31,571	838,008	2,439,699	40,080	13,287	20,173	65,210	32,937,979
EXPENDITURES											
PERSONNEL	0	0	0	0	525,430	97,498	0	0	0	0	7,301,461
SUPPLIES	0	0	0	0	30,028	6,000	0	0	0	0	530,878
SERVICES	40,000	44,685	0	0	52,000	467,300	0	0	0	0	5,853,019
CAPITAL OUTLAY	763,060	200,000	800,000	30,000	0	30,000	38,000	13,000	20,000	65,210	6,728,819
CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	307,500
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	196,504	0	0	0	0	196,504
OPERATING TRANSF OUT	0	0	0	0	0	30,000	0	0	0	0	1,319,310
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0	0	0	0	76,556
TOTAL EXPENDITURES	803,060	244,685	800,000	30,000	607,458	827,302	38,000	13,000	20,000	65,210	22,314,046
NET REVENUE	(801,557)	(243,634)	(781,466)	(18,771)	79,897	3,156	(26,920)	(11,000)	(3,918)	(65,210)	(4,183,720)
END BALANCE	(0)	0	42,278	1,571	230,550	1,612,397	2,080	287	173	0	10,623,933

ORGANIZATION CHART



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

OPERATING BUDGET

GENERAL FUND

GENERAL FUND

Fund Description

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

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

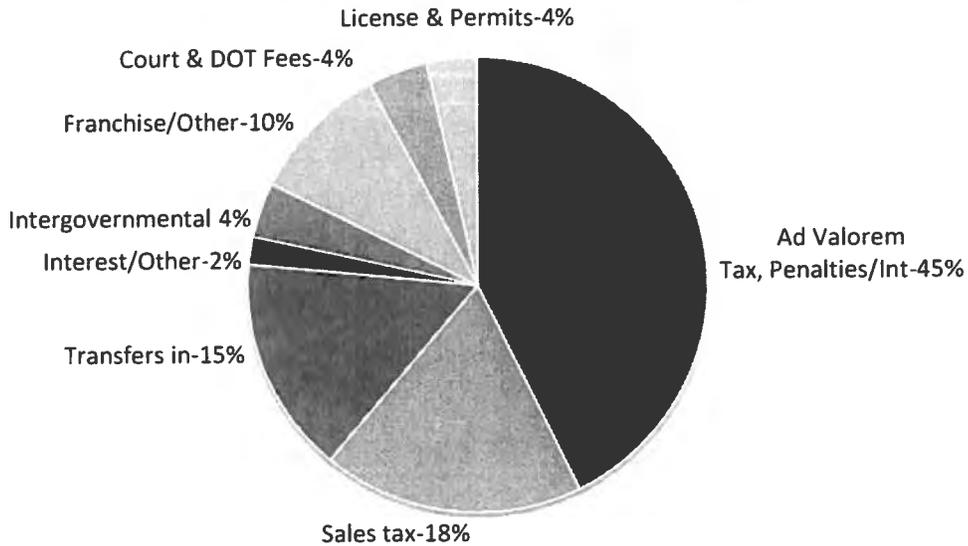
2008/09 BUDGET REVENUES

Property Taxes	\$ 3,661,920
Non-Property Taxes	1,685,000
Franchise Fees	734,097
Fines & Licenses	660,300
Interest	53,971
Services	37,407
Intergovernmental	336,292
Other Revenue	75,000
Fund Transfers	<u>1,319,310</u>
Total Revenues	\$ 8,563,297

2008/09 BUDGET EXPENDITURES

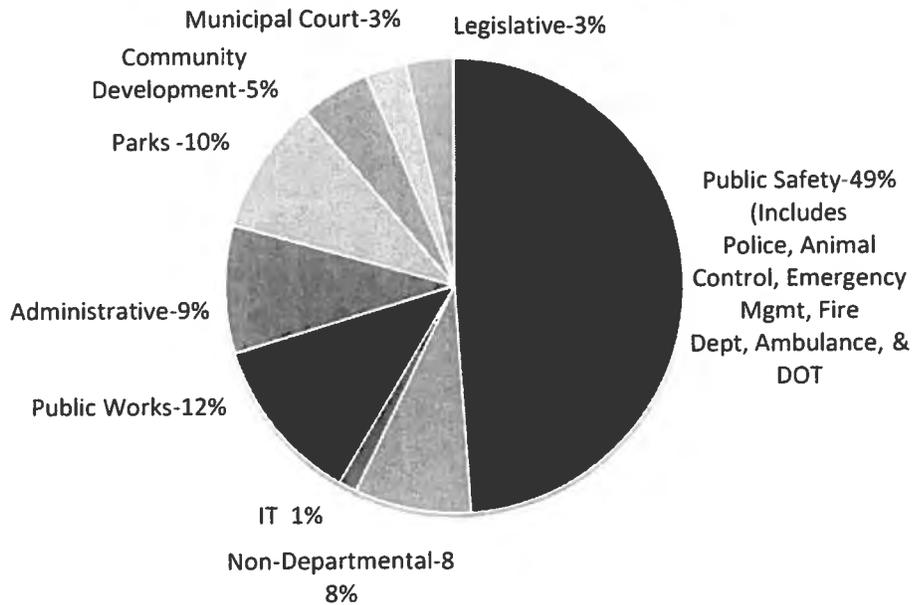
Legislative	\$ 286,385
Administrative	780,474
IT	111,743
Emergency Mgmt	119,519
Public Safety	2,880,911
Fire Department	675,592
Animal Control	109,431
DOT	217,816
Parks & Recreation	814,745
Public Works	1,011,643
Community Development	416,067
Municipal Court	247,246
Non-Departmental	<u>886,815</u>
Total Expenditures	\$ 8,558,387

2008/09 Budgeted Revenues



\$8,563,297

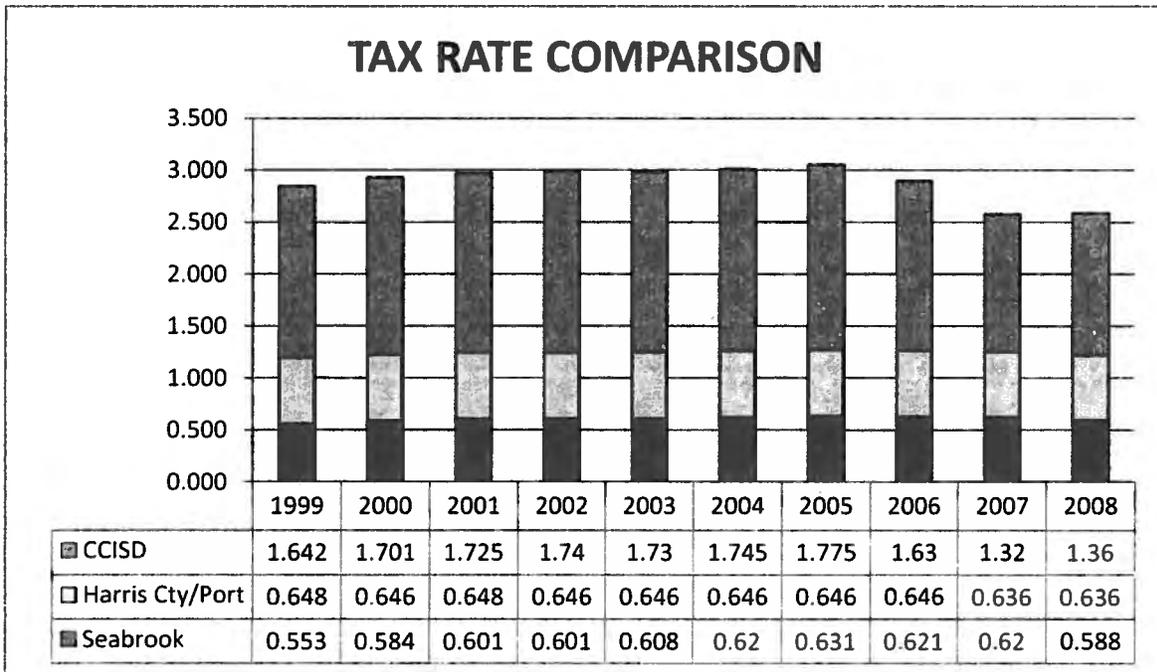
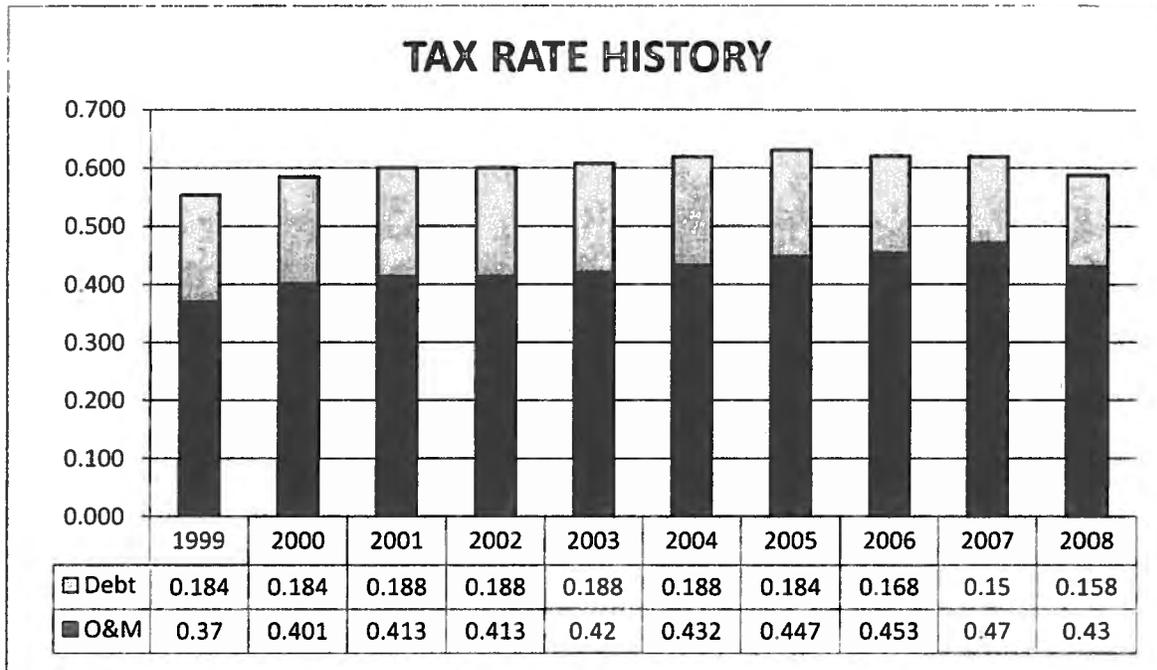
2008/09 Budgeted Expenses



\$8,558,387

DISTRIBUTION OF AD VALOREM TAXES

	<u>TOTAL</u>	<u>O&M</u>	<u>DEBT</u>
Total Taxable Value	\$813,006,540	\$813,006,540	\$813,006,540
Tax Rate Per \$100	<u>0.588373</u>	<u>0.430112</u>	<u>0.158251</u>
Subtotal	\$ 4,783,511	\$ 3,496,920	\$ 1,286,591
Est. Collection Rate		<u>100%</u>	<u>100%</u>
Subtotal	\$ 4,783,511	\$ 3,496,920	\$ 1,286,591
Est. Delinquent, Supplemental, & Refunded	<u>105,000</u>	<u>105,000</u>	<u>0</u>
TOTAL TAX LEVY	\$ 4,783,511	\$ 3,496,920	\$ 1,256,591



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

GENERAL FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
AD VALOREM TAXES - CURRENT RATE	2,677,249	2,863,093	3,192,513	3,561,184	3,469,855	3,601,920	3,872,064	4,162,469	4,474,654	4,810,253
PENALTIES & INTEREST	43,219	33,651	53,643	45,000	50,060	60,000	60,450	60,903	61,360	61,820
SALES TAX	1,268,817	1,210,230	1,366,603	1,281,250	1,610,828	1,575,000	1,653,750	1,736,438	1,823,259	1,914,422
FRANCHISE TAX	624,310	647,555	694,064	670,000	699,140	734,097	755,385	777,292	799,833	823,028
OTHER TAX	92,879	90,248	99,610	100,000	104,091	110,000	111,100	112,211	113,333	114,466
LICENSE & PERMITS	423,319	456,056	321,577	250,000	260,705	300,000	323,400	346,038	368,184	388,803
CHARGES FOR SERVICES	35,845	28,687	31,829	28,000	43,070	37,407	37,781	38,159	38,540	38,926
MUNICIPAL COURT FEES	230,786	242,022	259,459	182,500	203,197	217,000	225,246	233,805	242,690	251,912
DOT FINES	35,069	102,625	170,074	240,000	120,184	143,300	147,599	152,027	156,588	161,285
INTEREST INCOME	41,677	124,423	165,330	150,000	97,851	53,971	60,427	88,069	113,709	164,817
INTERGOVERNMENTAL	195,490	17,480	195,946	206,871	253,442	336,292	346,381	356,772	367,475	378,500
OTHER REVENUE	<u>185,099</u>	<u>139,614</u>	<u>83,151</u>	<u>64,000</u>	<u>150,810</u>	<u>75,000</u>	<u>76,500</u>	<u>78,030</u>	<u>79,591</u>	<u>81,182</u>
TOTAL REVENUES	5,853,759	5,955,684	6,633,799	6,778,805	7,063,234	7,243,987	7,670,083	8,142,212	8,639,218	9,189,415
BASE EXPENSES										
PERSONNEL SERVICES	4,548,930	4,554,620	4,696,686	5,282,626	5,319,037	5,602,881	5,883,026	6,177,177	6,486,036	6,810,337
MATERIALS & SUPPLIES	265,572	266,328	285,982	300,413	324,414	399,703	407,697	415,851	424,168	432,651
SERVICES	1,739,934	1,915,612	2,348,488	2,387,604	2,357,655	2,442,089	2,490,931	2,540,749	2,591,564	2,643,396
CAPITAL OUTLAY	<u>175,879</u>	<u>20,321</u>	<u>20,587</u>	<u>10,000</u>	<u>222,442</u>	<u>113,714</u>	<u>117,125</u>	<u>120,639</u>	<u>124,258</u>	<u>127,986</u>
TOTAL EXPENSES	6,730,315	6,756,881	7,351,743	7,980,643	8,223,548	8,558,387	8,898,778	9,254,416	9,626,026	10,014,370
NET REVENUES	(876,556)	(801,197)	(717,944)	(1,201,838)	(1,160,314)	(1,314,400)	(1,228,695)	(1,112,204)	(986,808)	(824,955)
FUND BALANCE										
BEGINNING FUND BALANCE	1,075,121	1,239,991	1,918,186	2,361,739	2,361,739	2,412,165	2,417,075	2,516,244	2,842,737	3,296,332
NET REVENUES	(876,556)	(801,197)	(717,944)	(1,201,838)	(1,160,314)	(1,314,400)	(1,228,695)	(1,112,204)	(986,808)	(824,955)
ENTERPRISE FUND TRF	921,872	504,497	1,104,082	1,180,741	1,180,741	1,195,596	1,206,037	1,280,321	1,234,515	1,206,816
SEDC TRANSFER	119,554	1,639,767	65,556	30,000	30,000	30,000	0	0	0	0
CAFR	0	85,128	0	0	0	0	0	0	0	0
ENTRPRSE FUND TRF-FRANCHISE FEES	0	0	0	0	0	93,714	121,828	158,376	205,889	267,655
TRNSF FROM/(TO) CAPITAL PROJECTS	0	0	(8,141)	0	0	0	0	0	0	0
APPROPRIATION FOR EQUIP FUND	0	(500,000)	0	0	0	0	0	0	0	0
APPROPRIATION FOR PORT FUND	0	(250,000)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	1,239,991	1,918,186	2,361,739	2,370,642	2,412,165	2,417,075	2,516,244	2,842,737	3,296,332	3,945,848

CITY OF SEABROOK
2008-2009 BUDGET
FUND 01 - GENERAL FUND

100-GENERAL FUND REVENUE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
				2008	2008	2009	2008 FORECAST		2008 BUDGET	
	2005	2006	2007	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
7010 PROPERTY TAX, CURRENT	2,575,022	2,755,114	3,068,100	3,456,184	3,336,235	3,496,920	160,685	4.82%	40,736	1.18%
7011 PRIOR YEAR CURRENT TAX	44,415	0	0	0	0	0	0	0.00%	0	0.00%
7015 PROPERTY TAX, SUPPLEMENTAL	3,019	30,667	4,708	5,000	1,750	5,000	3,250	185.71%	0	0.00%
7020 PROPERTY TAX, DELINQUENT	62,091	75,879	119,705	100,000	118,951	100,000	(18,951)	-15.93%	0	0.00%
7021 PRIOR YEAR DELINQUENT TAX	10,593	0	0	0	0	0	0	0.00%	0	0.00%
7030 PROPERTY TAX, REFUNDED	(17,891)	1,433	0	0	12,920	0	(12,920)	-100.00%	0	0.00%
7100 SALES TAX	1,268,817	1,210,230	1,366,603	1,281,250	1,610,828	1,575,000	(35,828)	-2.22%	293,750	22.93%
7210 FRANCHISE TAX, PRIVATE	624,310	647,555	694,064	670,000	699,140	734,097	34,957	5.00%	64,097	9.57%
7220 MIXED DRINK TAX	92,879	90,248	99,610	100,000	104,091	110,000	5,909	5.68%	10,000	10.00%
7300 PENALTY & INTEREST, TAXES	29,867	33,651	53,643	45,000	50,060	60,000	9,940	19.86%	15,000	33.33%
7301 PRIOR YEAR P&I	13,352	0	0	0	0	0	0	0.00%	0	0.00%
8250 EMERGENCY MANAGEMENT	18,748	15,143	13,882	10,000	12,563	13,800	1,237	9.85%	3,800	38.00%
8251 FED/STATE DISASTER REIMBURSEMENT	106,763	0	0	0	0	0	0	0.00%	0	0.00%
8255 SPEC. OP. GRANT (STEP)	0	0	0	0	24,631	0	(24,631)	-100.00%	0	0.00%
8267 GRANT-BIKE OFFICERS	14,692	2,333	0	0	0	0	0	0.00%	0	0.00%
8268 GREAT	4,927	0	0	0	0	0	0	0.00%	0	0.00%
8269 HARRIS CTY NARCOTICS TASK FORCE	50,360	0	0	0	0	0	0	0.00%	0	0.00%
8605 DISPATCH & OTHER SERVICES	10,000	10,000	10,000	10,000	10,001	10,000	(1)	-0.01%	0	0.00%
8606 LEASE ON FIRE STATION	0	0	172,064	186,871	206,247	312,492	106,245	51.51%	125,621	67.22%
8610 CONTRACT MOWING	0	0	450	1,000	992	1,000	8	0.81%	0	0.00%
8620 PARK FEES	8,511	3,917	13,329	10,000	24,675	20,000	(4,675)	-18.95%	10,000	100.00%
8625 POOL RECEIPTS	17,162	14,770	18,050	17,000	17,403	16,407	(996)	-5.72%	(593)	-3.49%
8626 RECREATION PROGRAM FEES	172	0	0	0	0	0	0	0.00%	0	0.00%
8628 REPSDORPH PARK GRANT	0	4	0	0	0	0	0	0.00%	0	0.00%
8630 HANDGUN TRAINING FEES	0	0	0	0	0	0	0	0.00%	0	0.00%
8640 LICENSE & PERMITS	423,319	456,056	321,577	250,000	260,705	300,000	39,295	15.07%	50,000	20.00%
9503 DOT FINES	35,069	102,625	170,074	240,000	120,184	143,300	23,116	19.23%	(96,700)	-40.29%
9504 OMNI FEES	1,504	1,968	1,462	1,500	740	1,500	760	102.63%	0	0.00%
9505 COURT RECEIPTS	224,123	234,006	253,274	175,000	199,886	210,000	10,114	5.06%	35,000	20.00%
9506 STEP FINES	0	0	0	0	0	0	0	0.00%	0	0.00%
9508 MUNICIPAL COURT TIME PAYMENT FEE	5,159	6,048	4,723	6,000	2,571	5,500	2,929	113.95%	(500)	-8.33%
9510 INTEREST	41,677	124,423	165,330	150,000	97,851	53,971	(43,880)	-44.84%	(96,029)	-64.02%
9520 OTHER REVENUE	39,041	107,824	55,300	40,000	130,117	50,000	(80,117)	-61.57%	10,000	25.00%
9521 OIL & GAS ROYALTIES	38,431	31,790	27,851	24,000	20,279	25,000	4,721	23.28%	1,000	4.17%
9522 ANIMAL CONTROL DONATION	0	0	0	0	415	0	(415)	-100.00%	0	0.00%
9541 LOAN PROCEEDS	107,627	0	0	0	0	0	0	0.00%	0	0.00%
SUBTOTAL	5,853,759	5,955,684	6,633,799	6,778,805	7,063,234	7,243,987	180,753	2.56%	465,182	6.86%
9907 TRANS FRM((TO) CAP PROJEC	0	0	(8,141)	0	0	0	0	0.00%	0	0.00%
9910 EDC TRANSFER	119,554	61,878	65,556	30,000	30,000	30,000	0	0.00%	0	0.00%
9919 SANIT FRANCHISE TRANSFER						93,714	93,714	0.00%	93,714	0.00%
9920 ENTERPRISE FUND TRANSFER	921,872	504,497	1,104,082	1,180,741	1,180,741	1,195,596	14,856	1.26%	14,855	1.26%
SUBTOTAL	1,041,426	2,144,264	1,161,497	1,210,741	1,210,741	1,319,310	108,569	8.97%	108,569	8.97%
TOTAL REVENUES	6,895,185	8,099,948	7,795,296	7,989,546	8,273,974	8,563,296	289,322	3.50%	573,750	7.18%

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
2008-2009 BUDGET
FUND 01 - GENERAL FUND**

100 - LEGISLATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
	2005	2006	2007	2008	2008	2009	2008 FORECAST		2008 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	109,210	115,779	122,695	136,536	136,574	144,895	8,321	6.09%	8,359	6.12%
3011 EDUCATION INCENTIVE	1,200	1,200	1,685	3,600	2,558	3,600	1,042	40.73%	0	0.00%
3012 OVERTIME	1,180	2,640	3,055	3,300	1,224	3,300	2,076	169.70%	0	0.00%
3015 CONTRACT LABOR	130	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	8,275	8,706	9,602	10,973	10,829	11,612	784	7.24%	639	5.83%
3110 RETIREMENT	13,900	15,994	17,801	20,140	20,174	22,288	2,114	10.48%	2,148	10.67%
3120 HOSPITALIZATION	14,483	16,172	14,375	12,384	12,701	12,932	231	1.82%	548	4.43%
3125 ACCRUED VACATION EXPENSE	(1,895)	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	342	573	594	333	326	352	26	8.00%	19	5.73%
3150 GIFT/APPRECIATION CERTIFICATE	96	96	144	96	155	100	(55)	-35.48%	4	4.17%
3300 MAYOR COUNCIL FEES	26,095	26,370	25,942	26,400	26,375	26,400	25	0.09%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	54	597	133	405	305	405	100	32.91%	0	0.00%
TOTAL PERSONNEL	173,070	188,127	196,026	214,167	211,221	225,885	14,663	6.94%	11,718	5.47%
4010 OFFICE SUPPLIES	534	71	0	1,000	252	750	498	197.62%	(250)	-25.00%
4011 POSTAGE	0	39	(382)	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	42	0	904	400	834	500	(334)	-40.05%	100	25.00%
TOTAL SUPPLIES	576	110	522	1,400	1,086	1,250	164	15.10%	(150)	-10.71%
5020 DUES & SUBSCRIPTIONS	574	387	510	1,200	830	1,100	270	32.53%	(100)	-8.33%
5030 RENTAL & SERVICE AGREEMNTS	0	0	0	0	0	2,450	2,450	0.00%	2,450	0.00%
5041 IT HARDWARE	0	0	9,442	0	0	0	0	0.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	451	0	200	167	200	34	20.12%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	0	14,988	0	0	0	0	0	0.00%	0	0.00%
5195 ELECTION EXPENSE	21,365	16,932	0	30,000	18,248	27,500	9,252	50.70%	(2,500)	-8.33%
5300 TRAINING & CONFERENCE	12,190	27,294	17,836	20,000	20,815	15,000	(5,815)	-27.94%	(5,000)	-25.00%
5400 TELEPHONE	0	0	636	3,100	2,391	3,500	1,109	46.38%	400	12.90%
5465 MISC EXPENDITURES	5,318	5,585	10,364	10,200	12,250	9,500	(2,750)	-22.45%	(700)	-6.86%
TOTAL SERVICES	39,447	65,637	38,788	64,700	54,700	59,250	4,550	8.32%	(5,450)	-8.42%
TOTAL EXPENDITURES	213,093	253,874	235,336	280,267	267,008	286,385	19,377	7.26%	6,118	2.18%

ADMINISTRATIVE – HUMAN RESOURCES

MISSION STATEMENT

Human Resources

The purpose of the Human Resources Department is to ensure that the City recruits and hires qualified personnel; complies with federal and state laws; and maintains a safe and drug free working environment.

Risk Management

The purpose of the City's Risk Management division is to 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

Accomplishments on budget year 2007-08 objectives

- Assist consulting firm with completion of a Classification and Compensation Study; and Implement and maintain new Classification and Compensation Plan; *February-June 2008, assisted in the comprehensive Classification and Compensation study with Condrey and Associates who individually evaluated 100% of the City's positions (excluding police) and placed them into a new pay structure. A point factor model was put in place to evaluate new future positions for placement in the plan. Job descriptions were also updated for every position in the City.*
- Develop and/or revise Personnel Policies; *In June 2008, revised Personnel Policies, including updates to federal law, were approved by Council.*
- Revise Controlled Substance Use and Alcohol Misuse Policy; *Previously a separate document, the drug policy was revised and included in the Personnel Policies.*
- Provide administrative support in managing the Hotel/Motel Tax fund; *Support was provided throughout the year in the budget process as well as daily operations as it pertains to financial duties.*
- Prepare a bid proposal for group dental coverage; *Dental carrier was transferred to its medical carrier, TML-IEBP, based on market premium, comparable services, and ease of administration.*
- Identify, develop and implement policies and procedures and training to improve quality of work for employees. *The Safety Committee plays a vital role in training of the field personnel with the City and has proven to be an exceptional tool as documented in the City's workers compensation history.*

Goals for budget year 2008-09 include:

- 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
- Flood Insurance Claims - close out all active claims on City properties and ensure proper reimbursement
- TML Insurance Claims - close out all active claims submitted on City properties and ensure proper reimbursement
- Develop and revise current Personnel Policies with newly approved federal laws

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

Accomplishments on budget year 2007-08 objectives:

- Changed the office supply vendor to a company that provides governmental pricing
- Changed the uniform supplier to a vendor on TXMAS
- Added the bid tabulation and bid results page to the city website

Goals for budget year 2008-09 include:

- Assist departments in bid document compilation and advertisement;
- Research additional electronic posting methods for City bids and projects;
- Maintain a selection of vendor catalogs, as well as a bidders list; and
- Update and assist with goals of the City's purchasing policy.

ADMINISTRATIVE – FINANCE**MISSION STATEMENT**

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

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

- Coordinate with Finance department and IT regarding online water bill payments to ensure compatibility with existing hardware and software; *With the help of new IT director, this is in process and should be up and running by Spring 2009.*
- Implementation of third and final phase of City's bond program; *All authorized bonds have been issued*
- Continue to monitor all construction and bond accounts for compliance with Arbitrage regulations; *ongoing*
- Preparation of Arbitrage documentation for third bond issue; *in progress*
- Coordinate with department heads and City Manager to update 5 Year Capital Improvement Plan; *in progress*

Goals for budget year 2008-09 include:

- Continue cross-training of newly hired accountant in all areas of finance department including investments, capital assets, audit procedures, etc.
- Work with billing & collections, payroll, accounting and purchasing to update all policies & procedures manuals
- Work closely with municipal court to ensure that all funds are stated properly
- Continue progress on updating the Capital Improvement Plan
- Work to ensure that all claims submitted to FEMA have proper documentation to ensure full reimbursement and smooth audit of projects.

**CITY OF SEABROOK
2008-2009 BUDGET
FUND 01 - GENERAL FUND**

102-ADMINISTRATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
	2005	2006	2007	2008	2008	2009	2008 FORECAST		2008 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	411,217	578,714	465,443	511,616	516,632	540,310	23,678	4.58%	28,694	5.61%
3011 EDUCATION INCENTIVE	600	726	1,003	1,199	960	1,199	239	24.92%	0	0.03%
3012 OVERTIME	0	0	911	1,200	202	1,200	998	495.24%	0	0.00%
3014 CAR ALLOWANCE	6,000	5,331	7,339	7,200	7,252	7,200	(52)	-0.72%	0	0.00%
3015 CONTRACT LABOR	0	5,239	0	0	353	0	(353)	-100.00%	0	0.00%
3100 FICA TAXES	31,353	37,326	33,883	39,873	38,409	42,068	3,659	9.53%	2,195	5.51%
3110 RETIREMENT	57,527	80,195	66,858	72,183	74,550	79,782	5,231	7.02%	7,599	10.53%
3120 HOSPITALIZATION	47,556	43,322	57,458	51,924	54,341	54,142	(199)	-0.37%	2,218	4.27%
3125 ACCRUED VACATION EXPENSE	998	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	1,092	842	1,033	1,225	1,207	1,294	87	7.19%	69	5.62%
3150 GIFT/APPRECIATION CERTIFICATES	384	477	384	400	384	400	16	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	214	2,432	681	1,080	792	1,080	288	36.36%	0	0.00%
TOTAL PERSONNEL	556,941	754,604	634,993	687,900	695,081	728,674	33,593	4.83%	40,774	5.93%
4010 OFFICE SUPPLIES	216	334	201	600	743	600	(143)	-19.26%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,473	0	1,075	3,800	4,152	1,200	(2,952)	-71.10%	(2,600)	-68.42%
TOTAL SUPPLIES	1,689	334	1,276	4,400	4,896	1,800	(3,096)	-63.23%	(2,600)	-59.09%
5020 DUES & SUBSCRIPTIONS	2,457	3,742	1,600	2,600	2,316	2,600	285	12.29%	0	0.00%
5041 IT HARDWARE	0	0	2,989	0	0	0	0	0.00%	0	0.00%
5200 PROF FEES-ACCTG	18,255	27,120	30,255	38,000	30,000	34,000	4,000	13.33%	(4,000)	-10.53%
5300 TRAINING & CONFERENCE	9,495	10,724	11,106	12,000	11,792	12,000	208	1.77%	0	0.00%
5305 MOVING EXPENSE	0	0	6,793	0	0	0	0	0.00%	0	0.00%
5320 INSURANCE AUTO	397	93	0	100	0	100	100	0.00%	0	0.00%
5465 MISC EXPENDITURES	391	585	2,621	1,100	1,755	1,300	(455)	-25.93%	200	18.18%
TOTAL SERVICES	30,995	42,264	55,364	53,800	45,862	50,000	4,138	9.02%	(3,800)	-7.06%
TOTAL EXPENDITURES	589,625	797,202	691,633	746,100	745,839	780,474	34,635	4.64%	34,374	4.61%

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.

GOALS

Accomplishments on budget year 2007-08 objectives:

- Hire a full-time IT Director; *Full time IT Manager started July 14, 2008*
- Review long-term plan for technology and update as needed; *IT Manager reviewed current technology in July 08, and addressed urgent IT infrastructure needs during August and September as approved by City Council*
- Purchase and install Court software; *Software deployed November 2008*
- Purchase and install Ticket Handhelds for Police Department; *Mobile Ticket printers have been purchased. ETA for deployment should be February or March 2009, after Police Department is fully operational in the City Hall building again.*
- Research telephony options to replace current telephone system; *Current telephone system is no longer supported, and parts have not been manufactured for it for a few years. It is becoming costly to maintain this system, and we can be completely down for a long time if a major component of the system fails. We have researched phone system options from different vendors (Cisco, Nortel, and Avaya), and have concluded that an Avaya hybrid (Voice over IP/digital/analog) phone system would be the most cost effective solution for us. We can realize some savings from current discount offers for cities and counties affected by Hurricane Ike, if we purchase or lease a phone system this month.*
- Online water bill payments; *Online water bill payments should be available in January 09. Configuration of secure payment module is in progress now.*
- Offsite backup of INCODE files; *Offsite backup of Incode database occurs on every weeknight (to a remote location in NW Texas. In the event of a disaster we can use all of our core municipal databases within a couple of hours via any Internet connection.*
- Other projects as needed or assigned
 - *After Hurricane Ike, emergency 911 operations have been configured in the Emergency Operations area on the second floor of City Hall, to improve our ability to provide continuous 911 services during a major flood*
 - *Generator powered electrical circuits have been added to the server room, and battery backup systems have been upgraded for all servers*
 - *Municipal Court operations have been optimized by processing a majority of the court paperwork with laptop computers during Court sessions. This helps reduce the paperwork backlog, and automates accounting entries for the Court*
 - *Identified need to reconfigure electrical system to eliminate dependence on first floor wiring in the event of a flood. We should also have a small generator powered, elevated air conditioning system for emergency operations and server equipment, as well as a modern gas powered generator (100 KW or better) that would be adequate for our critical energy needs at City Hall during a disaster.*

CITY OF SEABROOK
2008-2009 BUDGET
FUND 01 - GENERAL FUND

103-IT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
				2008	2008	2009	2008 FORECAST		2008 BUDGET	
	2005	2006	2007	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	0	0	0	0	74,418	74,418	0.00%	74,418	0.00%
3011 EDUCATION INCENTIVE	0	0	0	0	0	300	300	0.00%	300	0.00%
3012 OVERTIME	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	0	0	0	0	0	5,716	5,716	0.00%	5,716	0.00%
3110 RETIREMENT	0	0	0	0	0	10,989	10,989	0.00%	10,989	0.00%
3120 HOSPITALIZATION	0	0	0	0	0	12,687	12,687	0.00%	12,687	0.00%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	0	0	0	0	0	175	175	0.00%	175	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	0	0	0	0	0	50	50	0.00%	50	0.00%
3350 UNEMPLOYEMENT BENEFITS	0	0	0	0	0	135	135	0.00%	135	0.00%
TOTAL PERSONNEL	0	0	0	0	0	104,470	104,470	0.00%	104,470	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	2,400	2,400	0.00%	2,400	0.00%
4400 MISC SUPPLIES	0	0	0	0	0	700	700	0.00%	700	0.00%
TOTAL SUPPLIES	0	0	0	0	0	3,100	3,100	0.00%	3,100	0.00%
5020 DUES & SUBSCRIPTIONS	0	0	0	0	0	500	500	0.00%	500	0.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	0	0	0	0	0	1,000	1,000	0.00%	1,000	0.00%
5400 TELEPHONE	0	0	0	0	0	1,673	1,673	0.00%	1,673	0.00%
5465 MISC EXPENDITURES	0	0	0	0	0	1,000	1,000	0.00%	1,000	0.00%
TOTAL SERVICES	0	0	0	0	0	4,173	4,173	0.00%	4,173	0.00%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	0	0	0	0	0	111,743	111,743	0.00%	111,743	0.00%

EMERGENCY MANAGEMENT

MISSION STATEMENT

The Office of Emergency Management is established through state statues 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 2007-08 objectives:

- Facilitate one tabletop exercise and one functional exercise for City of Seabrook;
- Participate I Statewide Hurricane Exercise in May;
- Participate in Governor's Division of Emergency Management Hurricane Texas Homeland Conference in December;
- Participate in Governor's Division of Emergency Management Hurricane Conference;
- Review/update Basic Emergency Plan and twenty-two annexes;
- Complete quarterly reporting requirements for Emergency Management Preparedness grant;
- Take minimum of two courses offered by Governor's 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; and
- Complete fire inspections of all businesses in the City of Seabrook.

All goals were accomplished including having an actual Hurricane event.

Goals for budget year 2008-09 include:

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

**CITY OF SEABROOK
2008-2009 BUDGET
FUND 01 - GENERAL FUND**

106-EMERGENCY MANAGEMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
				2008	2008	2009	2008 FORECAST		2008 BUDGET	
	2005	2006	2007	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	32,254	39,126	41,754	46,952	45,136	47,474	2,338	5.18%	522	1.11%
3011 EDUCATION INCENTIVE	0	0	115	300	1,317	1,500	183	13.90%	1,200	400.00%
3012 OVERTIME	1,336	627	0	300	48	300	252	521.12%	0	0.00%
3100 FICA TAXES	2,551	2,998	3,105	3,638	3,147	3,769	622	19.76%	131	3.61%
3110 RETIREMENT	4,246	5,436	5,810	6,678	6,602	7,245	643	9.75%	567	8.49%
3120 HOSPITALIZATION	2,063	5,422	8,214	11,468	9,952	10,176	224	2.26%	(1,292)	-11.27%
3125 ACCRUED VACATION EXPENSE	843	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	111	113	99	110	113	114	2	1.54%	4	4.00%
3150 GIFT/APPRECIATION CERTIFICATES	0	48	48	50	48	50	2	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	27	270	45	135	99	135	36	36.36%	0	0.00%
TOTAL PERSONNEL	43,431	54,040	59,190	69,631	66,462	70,764	4,302	6.47%	1,133	1.63%
4010 OFFICE SUPPLIES	142	1,919	339	1,000	843	1,000	157	18.57%	0	0.00%
4011 POSTAGE	26	81	61	323	161	323	162	100.62%	0	0.00%
4040 OIL & GAS	0	277	72	860	93	52	(41)	-44.29%	(808)	-93.95%
4400 MISC SUPPLIES	451	139	903	1,000	502	1,000	498	99.20%	0	0.00%
TOTAL SUPPLIES	619	2,416	1,375	3,183	1,600	2,375	775	48.47%	(808)	-25.38%
5020 DUES & SUBSCRIPTIONS	300	0	250	500	548	500	(48)	-8.76%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	2,760	5,315	4,790	4,500	3,410	2,000	(1,410)	-41.35%	(2,500)	-55.56%
5110 MAINT-AUTOS/EQUIP	0	508	0	1,500	750	1,500	750	100.00%	0	0.00%
5170 MAINTENANCE - RADIOS	372	0	760	1,500	750	1,500	750	100.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	0	0	0	0	2,563	10,400	7,837	305.77%	10,400	0.00%
5300 TRAINING & CONFERENCE	1,763	2,417	3,368	2,000	1,748	3,000	1,252	71.58%	1,000	50.00%
5310 UNIFORMS	0	0	0	600	300	600	300	100.00%	0	0.00%
5400 TELEPHONE	5,897	7,091	5,894	10,380	8,500	10,380	1,880	22.12%	0	0.00%
5405 PHONE NETWORK NOTIFICATION SYS	263	5,010	0	25,000	18,114	15,000	(3,114)	-17.19%	(10,000)	-40.00%
5406 AUTOMATION WORKSTATION	0	0	7,888	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	649	3,530	603	1,500	858	1,500	642	74.83%	0	0.00%
TOTAL SERVICES	12,004	23,871	23,553	47,480	37,542	46,380	8,838	23.54%	(1,100)	-2.32%
TOTAL EXPENDITURES	56,054	80,327	84,118	120,294	105,603	119,519	13,916	13.18%	(775)	-0.64%

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

Accomplishments on budget year 2007-08 objectives:

- 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.

All of the above goals were met and will continue to be our goals each year.

Goals for budget year 2008-09 include:

- All of the above
- To allow officers to continue their in-service training;
- To make sure that the officers get the state mandated training; and
- To continue to communicate with the City, Mayor, Council and Media

CITY OF SEABROOK
2008-2009 BUDGET
FUND 01 - GENERAL FUND

200-PUBLIC SAFETY

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
				2008	2008	2009	2008 FORECAST		2008 BUDGET	
	2005	2006	2007	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	1,469,101	1,143,708	1,291,404	1,554,191	1,590,663	1,659,987	69,324	4.36%	105,796	6.81%
3011 EDUCATION INCENTIVE	33,027	22,851	23,471	33,780	32,170	33,780	1,610	5.00%	0	0.00%
3012 OVERTIME	173,524	134,708	98,345	120,000	189,833	120,000	(69,833)	-36.79%	0	0.00%
3015 CONTRACT LABOR	0	0	850	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	124,366	96,923	104,955	130,660	134,844	138,753	3,909	2.90%	8,093	6.19%
3110 RETIREMENT	212,997	178,575	192,639	239,666	252,525	261,366	8,840	3.50%	21,700	9.05%
3120 HOSPITALIZATION	253,449	202,604	213,874	261,279	226,512	233,832	7,320	3.23%	(27,447)	-10.50%
3125 ACCRUED VACATION EXPENSE	2,869	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	42,064	41,965	37,069	35,504	33,744	39,683	5,939	17.60%	4,179	11.77%
3140 PSYCHOLOGICAL SERVICES	200	2,347	1,410	3,500	1,337	3,500	2,163	161.78%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	1,680	1,584	1,776	3,000	1,776	3,000	1,224	68.92%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	1,199	9,944	1,044	4,050	3,085	4,050	965	31.29%	0	0.00%
3810 SALARY/O.T REIMBURSEMENT	0	(6,159)	(2,168)	0	(2,193)	0	2,193	-100.00%	0	0.00%
TOTAL PERSONNEL	2,314,476	1,829,050	1,964,669	2,385,630	2,464,296	2,497,951	33,655	1.37%	112,321	4.71%
4005 SUPPLIES-POLICE OPERATION	16,758	12,576	14,371	17,000	15,072	17,500	2,428	16.11%	500	2.94%
4010 OFFICE SUPPLIES	10,737	8,176	9,724	10,000	8,969	12,000	3,031	33.80%	2,000	20.00%
4011 POSTAGE	1,036	1,084	1,453	2,500	2,325	3,000	675	29.01%	500	20.00%
4015 SUPPLIES-ID	926	1,783	335	6,300	6,300	6,500	200	3.17%	200	3.17%
4016 SUPPLIES/SMALL EQ-DOT	17,487	0	0	0	0	0	0	0.00%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	1,843	2,718	1,717	3,000	2,815	4,000	1,185	42.08%	1,000	33.33%
4040 GAS & OIL/CITY SUPPLY	44,400	44,797	37,016	31,800	76,936	91,960	15,024	19.53%	60,160	189.18%
4150 SMALL TOOLS & EQUIPMENT	17	10,508	10,704	15,000	7,979	15,000	7,021	87.98%	0	0.00%
TOTAL SUPPLIES	93,204	81,642	75,320	85,600	120,397	149,960	29,563	24.55%	64,360	75.19%
5020 DUES & SUBSCRIPTIONS	1,593	875	1,425	3,000	1,736	3,000	1,264	72.81%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	39,142	43,085	43,758	45,000	57,916	38,000	(19,916)	-34.39%	(7,000)	-15.56%
5110 MAINT-AUTOS/EQUIP	31,999	34,609	37,629	30,000	30,889	35,000	4,111	13.31%	5,000	16.67%
5115 MAINT-OFFICE EQUIP	0	1,746	2,370	3,000	2,034	3,500	1,466	72.06%	500	16.67%
5170 MAINTENANCE - RADIOS	11,508	7,328	8,190	10,000	21,393	15,000	(6,393)	-29.88%	5,000	50.00%
5175 JANITORIAL SERVICES	0	0	1,940	18,560	11,100	19,000	7,900	71.17%	440	2.37%
5180 MAINT-BLDGS & GROUNDS	4,296	8,703	5,919	3,000	2,664	3,200	536	20.11%	200	6.67%
5300 TRAINING & CONFERENCE	16,268	8,780	13,581	13,000	10,737	14,000	3,263	30.39%	1,000	7.69%
5301 CONTINUING EDUCATION FUNDS	971	0	1,835	0	1,560	0	(1,560)	-100.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	31,375	26,584	36,239	24,000	24,013	25,000	987	4.11%	1,000	4.17%
5311 HANDGUN TRAINING EXPENSE	1,988	5,745	3,644	4,900	2,576	5,000	2,424	94.12%	100	2.04%
5320 INSURANCE-AUTO	14,990	19,356	15,128	25,000	17,003	25,000	7,997	47.03%	0	0.00%
5325 INSURANCE-LAW ENFORCEMENT	17,361	16,199	13,870	20,000	15,427	20,000	4,573	29.64%	0	0.00%
5340 DETENTION SUPPLIES	5,275	543	103	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	15,610	18,645	19,231	22,000	24,323	22,000	(2,323)	-9.55%	0	0.00%
5410 UTILITIES	17	30	1,229	0	1,710	1,300	(410)	-23.96%	1,300	0.00%
5465 MISC EXPENDITURES	4,408	9,271	6,867	4,000	4,918	4,000	(918)	-18.67%	0	0.00%
5490 CRIME PREVENTION DIV EXP	263	318	9,566	0	0	0	0	0.00%	0	0.00%
5491 BIKE PATROL	0	0	859	0	243	0	(243)	-100.00%	0	0.00%
5496 D.A.R.E.	496	53	0	0	0	0	0	0.00%	0	0.00%
5497 C.I.D	8,114	3,129	213	0	0	0	0	0.00%	0	0.00%
5499 PROJECT S A V E D	170	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	205,844	204,999	223,596	225,460	230,242	233,000	2,758	1.20%	7,540	3.34%
6000 D O T EQUIPMENT	25,139	0	0	0	0	0	0	0.00%	0	0.00%
6010 AUTOS & TRUCKS	89,663	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	15,198	20,291	0	0	4,107	0	(4,107)	-100.00%	0	0.00%
TOTAL CAPITAL OUTLAY	130,000	20,291	0	0	4,107	0	(4,107)	-100.00%	0	0.00%
TOTAL EXPENDITURES	2,743,524	2,135,982	2,263,585	2,696,690	2,819,042	2,880,911	61,869	2.19%	184,221	6.83%

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
2008-2009 BUDGET
FUND 01 - GENERAL FUND**

210 - ANIMAL CONTROL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
	2005	2006	2007	2008	2008	2009	2008 FORECAST		2008 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	69,585	72,911	76,926	54,264	56,833	59,534	2,700	4.75%	5,270	9.71%
3011 EDUCATION INCENTIVE	1,096	1,199	900	990	1,013	990	(23)	-2.26%	0	0.00%
3012 OVERTIME	8,942	8,873	3,444	4,800	1,723	4,800	3,077	178.58%	0	0.00%
3100 FICA TAXES	5,843	6,107	5,983	4,594	4,246	4,997	751	17.69%	403	8.78%
3110 RETIREMENT	10,293	11,351	10,042	6,437	6,005	7,013	1,008	16.78%	576	8.95%
3120 HOSPITALIZATION	14,675	14,890	14,371	8,044	8,089	8,499	411	5.08%	455	5.66%
3125 ACCRUED VACATION EXPENSE	1,813	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	1,284	1,345	1,242	926	842	1,010	168	19.90%	84	9.02%
3150 GIFT/APPRECIATION CERTIFICATES	96	96	96	96	96	100	4	4.17%	4	4.17%
3350 UNEMPLOYEMENT BENEFITS	54	540	135	270	177	270	93	52.74%	0	0.00%
TOTAL PERSONNEL	113,681	117,312	113,139	80,421	79,024	87,213	8,188	10.36%	6,792	8.45%
4010 OFFICE SUPPLIES	0	58	70	200	212	200	(12)	-5.52%	0	0.00%
4011 POSTAGE	16	0	0	50	20	50	30	150.00%	0	0.00%
4040 OIL & GAS	1,685	3,408	3,479	5,500	6,097	7,848	1,751	28.71%	2,348	42.69%
4150 SMALL TOOLS & EQUIPMENT	140	225	1,950	2,350	1,560	2,350	790	50.60%	0	0.00%
4160 ANIMAL FOOD & SUPPLIES	366	431	592	800	597	800	203	34.10%	0	0.00%
4400 MISC SUPPLIES	635	640	219	800	398	800	402	101.01%	0	0.00%
4401 VETERINARY SUPPLIES	549	266	812	3,000	1,713	3,000	1,287	75.09%	0	0.00%
TOTAL SUPPLIES	3,391	5,028	7,122	12,700	10,598	15,048	4,450	41.99%	2,348	18.49%
5020 DUES & SUBSCRIPTIONS	0	35	0	100	70	100	30	42.86%	0	0.00%
5110 MAINT-AUTOS/EQUIP	1,165	2,957	1,334	1,200	1,149	1,500	351	30.54%	300	25.00%
5170 MAINTENANCE - RADIOS	0	0	0	600	100	600	500	500.00%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	582	50	767	600	550	600	50	9.09%	0	0.00%
5300 TRAINING & CONFERENCE	399	0	35	300	260	300	40	15.21%	0	0.00%
5310 UNIFORMS & LAUNDRY	500	270	138	840	450	840	390	86.67%	0	0.00%
5320 INSURANCE-AUTO	915	906	1,076	1,000	477	500	23	4.77%	(500)	-50.00%
5330 INSURANCE-MISC	0	0	0	100	0	0	0	0.00%	(100)	-100.00%
5400 TELEPHONE	370	2,019	1,710	300	530	530	1	0.09%	230	76.67%
5410 UTILITIES	1,807	2,777	3,074	1,900	2,133	1,900	(233)	-10.90%	0	0.00%
5465 MISC EXPENDITURES	170	426	266	300	305	300	(5)	-1.50%	0	0.00%
TOTAL SERVICES	5,908	9,440	8,400	7,240	6,023	7,170	1,147	19.04%	(70)	-0.97%
TOTAL EXPENDITURES	122,980	131,780	128,661	100,361	95,645	109,431	13,786	14.41%	9,070	9.04%

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

- Perform 1,500 vehicle inspections; *Performed 1100*
- Issue 1,000 citations; *Accomplished*
- Issue 100 weight citations; *Issued 59*
- Issue 6,000 written warnings; *Issued 5,413*
- Conduct 6 multi-agency enforcement days;
- Conduct 12 night-time enforcement days; *Conducted 2*
- Maintain and administer the state STEP grant; *Accomplished*
- Attend the monthly Texas State Trucking Association (TSTA) meetings; *Accomplished*
- 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; *Accomplished*
- Send additional officers to CVE school, to perform inspections on a part-time basis; *Accomplished*
- Attend additional accident reconstruction schools. *Did not complete*

Goals for budget year 2008-09 include:

- Perform 1,500 vehicle inspections;
- Issue 1,000 citations;
- Issue 100 weight citations;
- Issue 6,000 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

CITY OF SEABROOK
2008-2009 BUDGET
FUND 01 - GENERAL FUND

220-DOT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
	2005	2006	2007	2008	2008	2009	2008 FORECAST		2008 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	143,961	157,763	118,868	136,016	123,486	(12,530)	-9.21%	4,618	3.89%
3011 EDUCATION INCENTIVE	0	4,980	5,095	3,630	5,466	4,230	(1,236)	-22.62%	600	16.53%
3012 OVERTIME	0	32,661	25,377	8,000	11,240	0	(11,240)	-100.00%	(8,000)	-100.00%
3015 CONTRACT LABOR	0	4,609	0	0	0	0				
3100 FICA TAXES	0	13,448	13,918	9,932	11,598	9,770	(1,827)	-15.76%	(162)	-1.63%
3110 RETIREMENT	0	22,998	26,116	18,356	21,490	18,923	(2,567)	-11.94%	567	3.09%
3120 HOSPITALIZATION	0	18,841	25,355	19,930	15,633	15,822	188	1.20%	(4,108)	-20.61%
3130 WORKERS COMPENSATION	0	0	3,896	2,802	2,725	2,760	35	1.28%	(42)	-1.51%
3350 UNEMPLOYMENT BENEFITS	0	0	945	338	248	338	90	36.09%	(1)	-0.15%
TOTAL PERSONNEL	0	241,498	258,465	181,856	204,417	175,328	(29,088)	-14.23%	(6,528)	-3.59%
4005 SUPPLIES-POLICE OPERATION	0	2,337	130	0	5	0	(5)	-100.00%	0	0.00%
4010 OFFICE SUPPLIES	0	2,601	20	0	0	0	0	0.00%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	0	42	82	300	150	500	350	233.33%	200	66.67%
4040 GAS & OIL/CITY SUPPLY	0	8,887	10,111	15,700	15,537	19,588	4,051	26.07%	3,888	24.76%
4150 SMALL TOOLS & EQUIPMENT	0	7,788	13,419	6,000	6,054	1,500	(4,554)	-75.22%	(4,500)	-75.00%
TOTAL SUPPLIES	0	21,655	23,762	22,000	21,746	21,588	(158)	-0.73%	(412)	-1.87%
5030 RENTALS & SERVICE AGRMTS	0	3,916	25	0	0	0				
5110 MAINT-AUTOS/EQUIP	0	2,195	4,166	2,000	2,032	2,500	468	23.06%	500	25.00%
5115 MAINT-OFFICE EQUIP	0	148	447	500	500	500	0	0.00%	0	0.00%
5170 MAINTENANCE - RADIOS	0	5,709	6,468	2,000	2,000	1,000	(1,000)	-50.00%	(1,000)	-50.00%
5220 PROF FEES - LEGAL	0	0	0	0	0	2,400	2,400	0.00%	2,400	0.00%
5300 TRAINING & CONFERENCE	0	2,281	2,208	4,000	4,000	3,000	(1,000)	-25.00%	(1,000)	-25.00%
5310 UNIFORMS & LAUNDRY	0	5,694	5,472	3,000	3,000	3,000	0	0.01%	0	0.00%
5400 TELEPHONE	0	4,116	4,483	5,500	5,500	5,500	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	0	9,814	1,974	3,500	3,500	3,000	(500)	-14.29%	(500)	-14.29%
5473 AMORT CAPITAL PAYMENTS	0	0	33,817	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	0	33,873	59,060	20,500	20,531	20,900	369	1.80%	400	1.95%
TOTAL EXPENDITURES	0	297,026	341,287	224,356	246,694	217,816	(28,878)	-11.71%	(6,540)	-2.91%

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 2007-08 objectives:**

- Replace playground equipment at Wildwood Park; - *Completed*
- Build/add 2 picnic louvers at pool, 2nd street, and Pine Gully; - *Completed/destroyed by Hurricane Ike.*
- Complete pool and office renovations; - *Completed*
- Complete construction of restrooms under the Kemah Bridge; - *Water/sewer lines not available; not cost effective. Put portable toilets in place.*
- Build a birding tower at Pine Gully Park; - *Removed from list.*
- Hire gatekeepers at Pine Gully Park, 7 days a week; - *Done*
- Purchase new trailers; *Done*
- Purchase 2 new mowers; - *No funding available*
- Place new signage at 3 parks – *placed 2 signs Mohrhussen and Wildlife Refuge Park, not enough funding available for 3rd sign.*

Goals for budget year 2008-09 include:

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

CITY OF SEABROOK
2008-2009 BUDGET
FUND 01 - GENERAL FUND

400 - PARKS & RECREATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
	2005	2006	2007	2008	2008	2009	2008 FORECAST		2008 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	223,574	245,636	262,434	280,727	283,247	327,746	44,500	15.71%	47,019	16.75%
3011 EDUCATION INCENTIVE	738	899	1,199	1,199	1,208	1,199	(9)	-0.72%	0	0.01%
3012 OVERTIME	7,529	8,047	5,823	7,500	7,197	7,500	303	4.20%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	83,971	56,646	70,923	77,263	83,445	66,752	(16,693)	-20.01%	(10,511)	-13.60%
3100 FICA TAXES	23,947	23,428	25,513	28,052	27,093	30,845	3,752	13.85%	2,793	9.96%
3110 RETIREMENT	28,693	32,613	33,702	33,249	41,860	49,379	7,519	17.96%	16,130	48.51%
3120 HOSPITALIZATION	45,480	53,755	51,353	42,586	43,459	50,768	7,309	16.82%	8,182	19.21%
3125 ACCRUED VACATION EXPENSE	3,386	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	13,859	12,631	12,829	13,717	11,650	8,778	(2,872)	-24.65%	(4,939)	-36.01%
3150 GIFT/APPRECIATION CERTIFICATES	672	528	530	800	625	800	175	28.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	540	3,919	909	2,534	1,591	2,486	895	56.26%	(48)	-1.88%
3810 SALARY/O T REIMBURSEMENT	0	0	(125)	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	432,389	438,102	465,090	487,627	502,875	546,253	43,378	8.63%	58,626	12.02%
4040 GAS & OIL/CITY SUPPLY	19,046	19,658	13,972	16,000	24,566	29,892	5,326	21.68%	13,892	86.83%
4090 POOL SUPPLIES	16,597	13,840	18,033	18,000	17,350	17,500	150	0.87%	(500)	-2.78%
4095 NURSERY SUPPLIES	3,713	1,060	0	5,000	2,142	5,000	2,858	133.47%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	2,753	1,308	4,680	3,000	2,036	3,000	965	47.38%	0	0.00%
4400 MISC SUPPLIES	21,492	12,921	6,103	12,000	7,755	12,000	4,245	54.74%	0	0.00%
TOTAL SUPPLIES	63,601	48,787	42,788	54,000	53,848	67,392	13,544	25.15%	13,392	24.80%
5020 DUES & SUBSCRIPTIONS	40	200	510	500	495	500	5	1.01%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	6,895	6,948	8,140	8,000	7,237	9,000	1,763	24.36%	1,000	12.50%
5110 MAINT-AUTOS/EQUIP	17,522	20,824	12,023	15,000	13,601	15,000	1,399	10.29%	0	0.00%
5160 MAINT-POOL & GROUNDS	3,053	1,959	1,612	8,000	3,389	8,000	4,611	136.09%	0	0.00%
5165 MAINT-RECREATION EQUIP	1,837	2,003	2,343	2,000	600	1,500	900	150.00%	(500)	-25.00%
5180 MAINT-BLDGS & GROUNDS	41,434	61,371	52,196	65,000	58,347	65,000	6,653	11.40%	0	0.00%
5240 CONTRACT SERVICE-MOWING	0	0	0	0	0	0	0	0.00%	0	0.00%
5275 ELECTRICAL SERVICES	2,053	0	1,822	2,500	1,050	2,500	1,450	138.10%	0	0.00%
5295 NURSERY FUND	0	307	130	0	0	0	0	0.00%	0	0.00%
5296 PARKS BOARD	0	1,132	1,826	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	1,236	462	343	0	100	500	400	400.00%	500	0.00%
5310 UNIFORMS & LAUNDRY	2,383	3,724	5,582	4,000	4,272	4,500	228	5.33%	500	12.50%
5320 INSURANCE-AUTO	4,030	4,360	5,532	6,000	4,505	4,600	95	2.11%	(1,400)	-23.33%
5400 TELEPHONE	11,103	10,186	9,740	10,000	5,911	10,000	4,089	69.17%	0	0.00%
5410 UTILITIES	38,550	58,704	64,948	60,000	57,503	65,000	7,497	13.04%	5,000	8.33%
5465 MISC EXPENDITURES	10,829	13,598	14,769	16,000	12,098	15,000	2,902	23.98%	(1,000)	-6.25%
5473 AMORT CAPITAL PAYMENT	0	0	12,896	0	0	0	0	0.00%	0	0.00%
5475 CONTINGENCY-COUNCIL APPROVED	0	2,920	1,400	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	140,965	188,698	195,812	197,000	169,108	201,100	31,992	18.92%	4,100	2.08%
6010 AUTOS & TRUCKS	15,443	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	14,900	0	0	0	0	0	0	0.00%	0	0.00%
6050 BUILDINGS/RENOVATIONS/FACILI	0	0	0	0	18,750	0	(18,750)	-100.00%	0	0.00%
TOTAL CAPITAL OUTLAY	30,343	0	0	0	18,750	0	(18,750)	-100.00%	0	0.00%
TOTAL EXPENDITURES	667,298	675,587	703,690	738,627	744,581	814,745	70,163	9.42%	76,118	10.31%

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.

GOALS

Accomplishments on budget year 2007-08 objectives:

- Replaced and repaired approximately 1,736 square feet of sidewalk.
- Repaired 10,612 sq. ft. of street failure throughout the city.
- Upgrade and replaced 164 Street Signs
- 1216 Hours of R.O.W. mowing
- Crack sealed streets throughout the city and used approximately 1,890 lbs. of seal material.
- Completed 6,585 LF of ditch re-cut.
- Cleaned 6,346 LF of storm sewer throughout the city.
- Searidge Phase II – Accepted Nov. 27, 2007, Annual Inspect Nov. 18, 2008.
- Approved MS4 Permit.
- Completed Street Bond Overlay Project.
- Continued aggressive mosquito control program-400 hrs Adulticide, 220 gallons Larvicide.

Goals for budget year 2008-09 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 damaged during storm.
- Continue debris removal throughout City due to storm.
- Purchase new slope mower and tractor

CITY OF SEABROOK
2008-2009 BUDGET
FUND 01 - GENERAL FUND

500-PUBLIC WORKS

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
				2008	2008	2009	2008 FORECAST		2008 BUDGET	
	2005	2006	2007	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	328,806	318,582	339,665	376,463	370,575	394,840	24,265	6.55%	18,377	4.88%
3011 EDUCATION INCENTIVE	588	300	300	300	302	300	(2)	-0.68%	(0)	-0.07%
3012 OVERTIME	12,011	14,095	10,554	12,000	6,587	12,000	5,413	82.19%	0	0.00%
3100 FICA TAXES	25,491	24,913	26,295	29,740	28,440	31,146	2,706	9.52%	1,406	4.73%
3110 RETIREMENT	43,753	45,560	48,478	54,857	53,614	60,037	6,423	11.98%	5,180	9.44%
3120 HOSPITALIZATION	53,052	60,018	62,566	49,566	48,691	52,034	3,343	6.87%	2,468	4.98%
3125 ACCRUED VACATION EXPENSE	(3,782)	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	7,989	8,586	8,062	8,212	7,409	14,122	6,713	90.61%	5,910	71.97%
3150 GIFT/APPRECIATION CERTIFICATES	384	384	384	450	415	450	35	8.43%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	216	2,230	525	1,080	913	1,080	167	18.33%	0	0.00%
TOTAL PERSONNEL	468,508	474,668	496,829	532,668	516,945	566,009	49,064	9.49%	33,341	6.26%
4040 GAS & OIL/CITY SUPPLY	14,662	18,477	16,870	16,500	24,655	35,070	10,415	42.24%	18,570	112.55%
4100 MOSQUITO CONTROL	18,300	24,885	20,024	25,000	8,760	25,000	16,240	185.39%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,615	1,568	4,721	2,000	1,965	2,000	35	1.79%	0	0.00%
4400 MISC SUPPLIES	3,313	3,782	2,696	3,000	3,127	3,000	(127)	-4.07%	0	0.00%
TOTAL SUPPLIES	37,890	48,712	44,311	46,500	38,507	65,070	26,563	68.98%	18,570	39.94%
5020 DUES & SUBSCRIPTIONS	150	114	173	150	20	150	130	650.00%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	874	596	1,761	2,000	1,290	2,000	710	55.03%	0	0.00%
5110 MAINT-AUTOS/EQUIP	17,115	13,083	14,941	20,000	17,449	15,000	(2,449)	-14.03%	(5,000)	-25.00%
5140 MAINT-STREETS	14,263	10,163	13,757	15,000	13,931	20,000	6,069	43.57%	5,000	33.33%
5145 MAINT-DRAINAGE	7,347	5,906	10,527	10,000	6,545	10,000	3,455	52.79%	0	0.00%
5150 MAINT-STREET SIGNS	9,355	6,305	7,161	5,000	6,327	5,000	(1,327)	-20.98%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	1,651	1,958	2,221	3,500	3,553	3,500	(53)	-1.49%	0	0.00%
5300 TRAINING & CONFERENCE	235	81	203	500	259	500	241	93.05%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,882	2,494	2,987	2,800	2,856	3,000	144	5.05%	200	7.14%
5320 INSURANCE-AUTO	7,581	7,293	7,588	7,658	8,423	7,700	(723)	-8.58%	42	0.55%
5400 TELEPHONE	2,704	2,655	3,025	3,000	2,373	3,000	627	26.44%	0	0.00%
5410 UTILITIES	4,535	22,283	5,098	6,000	5,068	6,000	932	18.40%	0	0.00%
5411 UTILITIES - STREET LIGHTS	147,144	161,360	178,749	190,000	178,666	190,000	11,334	6.34%	0	0.00%
5465 MISC EXPENDITURES	208	2,324	858	1,000	220	1,000	780	354.59%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	6,835	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	216,044	236,615	255,884	266,608	246,978	266,850	19,872	8.05%	242	0.09%
6010 AUTOS & TRUCKS	15,536	30	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	10,000	10,000	0.00%	0	0.00%
6037 STORM WATER MGMT PROGRAM	0	0	20,587	10,000	10,000	10,000	0	0.00%	0	0.00%
6063 REPSDORPH ROAD	0	0	0	0	183,525	0	(183,525)	-100.00%	0	0.00%
6065 VARIOUS STREET PROJECTS	0	0	0	0	0	93,714	93,714	0.00%	93,714	0.00%
TOTAL CAPITAL OUTLAY	15,536	30	20,587	10,000	193,525	113,714	(79,811)	-41.24%	103,714	1037.14%
TOTAL EXPENDITURES	737,978	760,025	817,611	855,776	995,955	1,011,643	15,688	1.58%	155,867	18.21%

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 2007-08 objectives:

- Update development related codes. *A number of amendments were enacted to the zoning code and zoning map, including changes to the luminary regulations, land use matrix. The completion of a Small Area Plan for the northern area of Seabrook was a major accomplishment.*
- Facilitate quality development in coordination with the City Manager and Economic Development Director; *Staff has worked closely with the City manager and Economic development Director to facilitate development and focus on the recruitment of desirable business and industry for Seabrook.*
- 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; *The Flood Damage Prevention Ordinance was under review by an appointed committee before the landfall of Hurricane Ike. That effort has just recently gotten underway again. An amended version of this plan is anticipated in early 2009.*
- Continue with the effective abatement of nuisances through the Code of Enforcement program - *Seabrook's Code Enforcement Program is in full swing again following efforts to recover from the hurricane. An expansion of this program is anticipated for the spring.*

Goals for budget year 2008-09 include:

- Update the zoning code;
- Adopt updated building codes;
- Facilitate quality development in coordination with the City Manager and Economic Development Director;
- Assist Public Works with the implementation of the Stormwater Management Program (MS4);
- Complete the Community Rating Study (CRS) for Seabrook; and
- Continue with the effective abatement of nuisances through the Code Enforcement program.

CITY OF SEABROOK
2008-2009 BUDGET
FUND 01 - GENERAL FUND

600 - COMMUNITY DEVELOPMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
	2005	2006	2007	2008	2008	2009	2008 FORECAST		2008 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	148,308	164,399	202,329	256,168	245,566	254,101	8,535	3.48%	(2,067)	-0.81%
3011 EDUCATION INCENTIVE	5,942	5,663	6,454	7,487	3,284	2,100	(1,184)	-36.06%	(5,387)	-71.95%
3012 OVERTIME	1,388	2,921	554	2,500	726	2,000	1,274	175.50%	(500)	-20.00%
3015 CONTRACT LABOR	49,164	9,777	29,200	3,600	6,132	5,500	(632)	-10.30%	1,900	52.78%
3100 FICA TAXES	11,163	12,774	16,221	20,361	18,544	19,791	1,246	6.72%	(570)	-2.80%
3110 RETIREMENT	20,195	23,682	29,751	37,368	35,220	38,025	2,805	7.96%	657	1.76%
3120 HOSPITALIZATION	25,117	25,951	27,719	37,942	36,145	44,854	8,708	24.09%	6,912	18.22%
3125 ACCRUED VACATION EXPENSE	(6,658)	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	1,340	1,248	877	993	987	1,066	79	8.00%	73	7.36%
3150 GIFT/APPRECIATION CERTIFICATES	196	144	240	250	340	250	(90)	-26.47%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	160	1,095	225	810	629	810	181	28.69%	0	0.00%
TOTAL PERSONNEL	256,315	247,654	313,570	367,479	347,574	368,497	20,922	6.02%	1,018	0.28%
4010 OFFICE SUPPLIES	47	155	264	100	61	0	(61)	-100.00%	(100)	-100.00%
4011 POSTAGE	0	0	0	0	3	0	(3)	-100.00%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	2,925	2,679	2,285	3,000	2,908	3,920	1,012	34.80%	920	30.67%
4150 SMALL TOOLS & EQUIPMENT	2,646	196	1,999	750	2,505	2,200	(305)	-12.19%	1,450	193.33%
TOTAL SUPPLIES	5,618	3,030	4,548	3,850	5,477	6,120	643	11.74%	2,270	58.96%
5020 DUES & SUBSCRIPTIONS	1,826	636	1,613	2,250	1,859	2,000	142	7.61%	(250)	-11.11%
5030 RENTALS & SERVICE AGRMTS	222	151	226	500	2,641	2,400	(241)	-9.12%	1,900	380.00%
5040 IT CONSULTING/SERVICE	0	0	1,058	0	0	0	0	0.00%	0	0.00%
5042 IT SOFTWARE	0	0	8,185	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	1,287	1,454	1,526	1,500	1,449	1,000	(449)	-30.97%	(500)	-33.33%
5115 MAINT-OFFICE EQUIP	135	19	0	250	0	0	0	0.00%	(250)	-100.00%
5215 PROF FEES - ENGINEERING	1,474	0	3,028	0	26,259	10,000	(16,259)	-61.92%	10,000	0.00%
5216 P&Z EXPENSES	0	0	0	1,000	289	750	461	159.52%	(250)	-25.00%
5240 CONTRACT SERVICE-MOWING/DEMOLIT	0	0	740	10,000	5,965	10,000	4,035	67.64%	0	0.00%
5300 TRAINING & CONFERENCE	3,728	5,589	5,748	8,000	4,021	5,000	979	24.34%	(3,000)	-37.50%
5305 MOVING EXPENSE	0	0	1,576	0	0	0	0	0.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	723	1,183	1,205	2,000	732	500	(232)	-31.73%	(1,500)	-75.00%
5320 INSURANCE-AUTO	2,090	3,155	2,104	2,500	2,101	2,500	399	18.99%	0	0.00%
5400 TELEPHONE	1,842	1,875	2,260	1,900	2,793	3,300	507	18.14%	1,400	73.68%
5465 MISC EXPENDITURES	5,424	5,043	10,146	4,500	3,487	4,000	513	14.70%	(500)	-11.11%
5473 AMORT CAPITAL PAYMENT	0	0	4,400	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	18,751	19,105	43,815	34,400	51,596	41,450	(10,146)	-19.66%	7,050	20.49%
TOTAL EXPENDITURES	280,684	269,789	361,933	405,729	404,647	416,067	11,420	2.82%	10,338	2.55%

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
2008-2009 BUDGET
FUND 01 - GENERAL FUND

700 - MUNICIPAL COURT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS 2008 FORECAST		2009 BUDGET VS 2008 BUDGET	
	2005	2006	2007	2008 BUDGET	2008 FORECAST	2009 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
	3010 SALARIES	103,655	103,777	93,188	109,217	112,741	121,361	8,620	7.65%	12,144
3011 EDUCATION INCENTIVE	899	876	300	450	302	1,350	1,048	347.00%	900	199.95%
3012 OVERTIME	2,386	3,773	4,145	3,025	6,044	3,025	(3,019)	-49.95%	0	0.00%
3015 CONTRACT LABOR	2,750	9,745	9,893	6,000	1,530	6,000	4,470	292.16%	0	0.00%
3100 FICA TAXES	9,320	9,834	8,992	10,457	10,702	11,455	753	7.03%	998	9.54%
3110 RETIREMENT	13,848	14,806	13,506	15,824	16,241	17,496	1,255	7.73%	1,672	10.57%
3120 HOSPITALIZATION	16,056	21,464	19,834	22,466	18,994	19,452	458	2.41%	(3,014)	-13.41%
3125 ACCRUED VACATION EXPENSE	2,793	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	247	338	297	261	271	291	20	7.22%	30	11.39%
3150 GIFT/APPRECIATION CERTIFICATES	144	144	192	200	240	250	10	4.17%	50	25.00%
3310 MUNICIPAL JUDGES' FEES	21,800	27,500	26,000	29,000	31,529	29,000	(2,529)	-8.02%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	158	1,292	270	338	360	566	207	57.49%	228	67.59%
TOTAL PERSONNEL	174,056	193,549	176,617	197,238	198,954	210,246	11,292	5.68%	13,008	6.60%
4010 OFFICE SUPPLIES	0	23	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	4,712	0	478	500	299	500	201	67.04%	0	0.00%
TOTAL SUPPLIES	4,712	23	478	500	299	500	201	67.04%	0	0.00%
5020 DUES & SUBSCRIPTIONS	578	602	381	700	237	500	263	111.27%	(200)	-28.57%
5030 RENTALS & SERVICE AGRMTS	2,088	2,434	2,922	2,500	2,616	2,500	(116)	-4.43%	0	0.00%
5115 MAINT-OFFICE EQUIP	1,500	140	1	0	0	0	0	0.00%	0	0.00%
5180 MAINT-BLD & GROUND	3,717	0	0	0	0	0	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL	19,334	18,000	18,525	18,000	23,549	26,000	2,451	10.41%	8,000	44.44%
5300 TRAINING & CONFERENCE	3,718	3,000	3,131	4,200	1,364	3,200	1,836	134.58%	(1,000)	-23.81%
5431 WARRANT INFORMATION SERV	3,282	3,313	120	3,800	694	3,800	3,106	447.60%	0	0.00%
5435 STATE TREAS-COURT FEES	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	143	109	490	1,000	224	500	276	123.49%	(500)	-50.00%
TOTAL SERVICES	34,360	27,598	25,570	30,200	28,683	36,500	7,817	27.25%	6,300	20.86%
TOTAL EXPENDITURES	213,128	221,170	202,665	227,938	227,936	247,246	19,310	8.47%	19,308	99.99%

CITY OF SEABROOK
2008-2009 BUDGET
FUND 01 - GENERAL FUND

107- NON-DEPARTMENTAL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
				2008	2008	2009	2008 FORECAST		2008 BUDGET	
	2005	2006	2007	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	0	0	50,804	16,135	0	(16,135)	-100.00%	(50,804)	-100.00%
3011 EDUCATION INCENTIVE	0	0	0	0	53	0	(53)	-100.00%	0	0.00%
3100 FICA	0	0	0	3,887	935	0	(935)	-100.00%	(3,887)	-100.00%
3110 RETIREMENT	0	0	0	7,135	1,749	0	(1,749)	-100.00%	(7,135)	-100.00%
3120 INSURANCE	0	0	0	8,130	2,220	0	(2,220)	-100.00%	(8,130)	-100.00%
3130 WORKERS COMP	0	0	0	119	121	0	(121)	-100.00%	(119)	-100.00%
3145 DRUG TESTING	2,020	2,205	2,418	2,149	3,248	3,441	193	5.94%	1,292	60.12%
3150 GIFT/APPRECIATION CERTIFICATES	0	0	1,500	2,150	2,401	2,150	(251)	-10.44%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	0	0	135	0	0	0	0.00%	(135)	-100.00%
3900 MERIT AWARDS	14,043	13,811	14,180	3,500	5,327	16,000	10,673	200.38%	12,500	357.14%
TOTAL PERSONNEL	16,063	16,016	18,098	78,009	32,187	21,591	(10,596)	-32.92%	(56,418)	-72.32%
4010 OFFICE SUPPLIES	44,303	44,490	42,978	50,000	52,324	50,000	(2,324)	-4.44%	0	0.00%
4011 POSTAGE	9,669	10,101	9,908	12,780	12,429	13,000	571	4.60%	220	1.72%
4050 BULK PETROLEUM PURCHASES	0	0	30,061	0	0	0	(0)	-100.00%	0	0.00%
4150 SMALL EQUIPMENT	300	0	1,533	3,500	1,208	2,500	1,292	107.01%	(1,000)	-28.57%
TOTAL SUPPLIES	54,272	54,591	84,480	66,280	65,961	65,500	(461)	-0.70%	(780)	-1.18%
5010 ADVERTISING	7,033	14,676	9,515	17,548	12,809	16,000	3,191	24.92%	(1,548)	-8.82%
5020 DUES & SUBSCRIPTIONS	15,043	11,177	14,794	15,135	19,709	16,000	(3,709)	-18.82%	865	5.72%
5025 BANK FEES	3,501	1,394	1,333	3,500	1,160	2,500	1,340	115.59%	(1,000)	-28.57%
5030 RENTALS & SERVICE AGRMTS	37,690	38,718	42,631	66,619	48,676	50,000	1,324	2.72%	(16,619)	-24.95%
5040 IT CONSULTING/SERVICE	0	0	45,046	0	60,000	0	(60,000)	-100.00%	0	0.00%
5041 IT HARDWARE	0	0	2,821	1,050	7,082	0	(7,082)	-100.00%	(1,050)	-100.00%
5042 IT SOFTWARE	0	0	1,640	2,000	2,475	1,100	(1,375)	-55.56%	(900)	-45.00%
5110 MAINT-AUTOS/EQUIP	0	358	35	200	30	150	120	400.00%	(50)	-25.00%
5115 MAINT-OFFICE EQUIP	910	279	972	1,000	659	750	91	13.81%	(250)	-25.00%
5175 JANITORIAL SERVICES	1,736	2,020	4,314	13,440	13,150	13,500	350	2.66%	60	0.45%
5180 MAINT-BLDGS & GROUNDS	55,711	45,469	44,294	42,308	51,370	45,000	(6,370)	-12.40%	2,692	6.36%
5190 CODIFICATION	14,045	22,188	5,083	5,000	2,868	4,000	1,132	39.49%	(1,000)	-20.00%
5211 PROF FEES - INSPECTIONS	(3,763)	(6,626)	223	10,000	1,670	7,500	5,830	349.10%	(2,500)	-25.00%
5212 PROF FEES - ARCHITECTURAL	0	0	0	0	4,439	0	(4,439)	-100.00%	0	0.00%
5215 PROF FEES - ENGINEERING	4,703	46,915	84,446	20,000	33,623	25,000	(8,623)	-25.65%	5,000	25.00%
5219 LEGAL FEES - PORT 04-05	134,421	0	0	0	0	0	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL	122,646	177,654	170,056	175,000	171,165	150,000	(21,165)	-12.37%	(25,000)	-14.29%
5221 LEGAL FEES - SPECIAL COUNSEL	160	0	0	0	0	0	0	0.00%	0	0.00%
5222 PROF FEES - TAX COLLECTION	43,551	48,213	51,206	48,000	7,504	8,500	996	13.28%	(39,500)	-82.29%
5224 J. FRYDAY, J. BOTELER & L. BONNIN V	7,732	0	0	0	0	0	0	0.00%	0	0.00%
5227 PROF FEES - CONSULTING	0	1,880	0	25,000	24,466	0	(24,466)	-100.00%	(25,000)	-100.00%
5228 PROF FEES - CONSULTING PORT	8,640	0	0	0	0	0	0	0.00%	0	0.00%
5229 PROF FEES - GRANT WRITING	0	0	0	0	13,750	0	(13,750)	-100.00%	0	0.00%
5230 CONTRACT-AMBULANCE SERV	132,606	132,606	165,758	174,044	174,041	184,124	10,083	5.79%	10,080	5.79%
5235 CONTRACT-FIRE DEPT	290,400	290,400	542,499	571,162	570,400	675,592	105,192	18.44%	104,430	18.28%
5293 CRIME STOPPERS	1,200	0	0	1,200	0	0	0	0.00%	(1,200)	-100.00%
5295 SAFETY COM/NURSE FUND/DEV	3,811	4,835	4,139	5,730	4,912	5,800	888	18.09%	70	1.22%
5300 TRAINING & CONFERENCE	260	758	1,511	300	286	0	(286)	-100.00%	(300)	-100.00%
5330 INSURANCE-MISC	60,292	71,845	76,148	100,000	104,714	110,000	5,286	5.05%	10,000	10.00%
5400 TELEPHONE	16,693	19,325	20,464	19,500	16,593	19,500	2,907	17.52%	0	0.00%
5410 UTILITIES	42,732	79,861	78,241	82,480	72,486	90,000	17,514	24.16%	7,520	9.12%
5445 CENTRAL APPRAISAL FEE	27,563	28,677	31,880	30,000	38,025	40,000	1,975	5.19%	10,000	33.33%
5465 MISC EXPENDITURES	6,300	21,558	7,283	10,000	9,121	10,000	879	9.64%	0	0.00%
5466 FIRE STATION EXPENSE	0	9,332	2,320	0	(794)	300	1,094	-137.81%	300	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	9,994	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	1,035,616	1,063,512	1,418,646	1,440,216	1,466,389	1,475,316	13,366	0.91%	35,100	2.44%
6030 OFFICE EQUIPMENT	0	0	0	0	6,061	0	(6,061)	-100.00%	0	0.00%
6300 TRANSFER OUT OF GF	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	6,061	0	(6,061)	-100.00%	0	0.00%
TOTAL EXPENDITURES	1,105,951	1,134,119	1,521,224	1,584,505	1,570,597	1,562,407	(3,751)	-0.24%	(22,098)	-1.39%

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 2008/09 by approximately 3.97%. Enterprise Fund expenses are expected to increase approximately 4.1% due to increased residential and commercial services and redemption of bonds.

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. Another portion of the Enterprise Fund excess working capital is allocated to a project reserve to cover future debt. 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	\$1,944,713	34%
Sewer Services	2,180,700	38%
Sanitation Chgs.	1,338,185	23%
Interest	50,484	1%
Permits & Fees	116,304	2%
Other Revenue	<u>131,923</u>	<u>2%</u>
Total	\$5,762,310	100%

EXPENSES

Water Dept.	\$1,534,050	27%
Sewer Dept.	1,510,137	26%
Sanitation Dept.	1,294,534	22%
Bill. & Collect.	134,277	2%
Trf for street repair	93,714	2%
Trf. to GF	<u>1,195,596</u>	<u>21%</u>
Total	\$5,762,310	100%

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

ENTERPRISE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2008			PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
WATER SALES	1,806,603	1,855,157	1,698,208	1,940,988	1,899,518	1,944,713	1,983,607	2,023,279	2,063,745	2,105,020
SEWER SERVICE CHARGE	1,266,889	1,730,948	1,914,567	2,127,019	2,120,262	2,180,700	2,398,770	2,452,982	2,508,419	2,565,109
SANITATION SERVICE CHARGE	970,702	1,044,721	1,086,014	1,137,133	1,303,675	1,437,489	1,512,526	1,591,480	1,674,555	1,761,967
PERMITS & FEES	21,050	23,314	22,357	22,057	17,359	17,000	16,150	15,343	14,575	13,847
INTEREST INCOME	63,662	113,144	13,307	142,648	82,721	50,484	51,999	53,559	55,165	56,820
OTHER REVENUE	91,774	110,148	105,689	109,289	118,710	131,924	133,771	135,643	137,542	139,468
TOTAL REVENUES	4,220,680	4,877,432	4,840,142	5,479,134	5,542,245	5,762,309	6,096,822	6,272,285	6,454,002	6,642,231
BASE EXPENSES										
PERSONNEL SERVICES	802,978	853,163	826,879	913,581	899,919	967,847	1,018,175	1,071,120	1,126,818	1,185,413
MATERIALS & SUPPLIES	45,881	55,793	57,186	72,980	69,241	86,147	92,522	99,368	106,722	114,619
SERVICES	1,952,935	2,102,378	2,125,290	2,267,207	2,298,336	2,566,753	2,618,089	2,670,450	2,723,859	2,778,336
CAPITAL OUTLAY	472,707	515,147	526,949	552,680	599,158	544,752	557,239	561,869	562,772	435,964
INFRASTRUCTURE MAINTENANCE	222,475	215,963	202,991	307,500	265,809	307,500	300,000	300,000	300,000	300,000
TOTAL EXPENSES	3,496,976	3,742,444	3,739,295	4,113,948	4,132,463	4,473,000	4,586,025	4,702,808	4,820,172	4,814,333
NET REVENUES	723,704	1,134,988	1,100,847	1,365,186	1,409,782	1,289,310	1,510,797	1,569,477	1,633,831	1,827,898
FUND BALANCE										
BEG WORKING CAPITAL (CAFR)	1,933,730	1,861,039	2,456,577	2,234,807	2,234,807	2,241,046	2,241,046	2,405,576	2,538,751	2,634,925
NET REVENUES	723,704	1,134,988	1,100,847	1,365,186	1,409,782	1,289,310	1,510,797	1,569,477	1,633,831	1,827,898
PROJ RESERVE TRF	0	0	(111,401)	(222,802)	(222,802)	0	0	0	0	0
GENERAL FUND TRF	(921,873)	(504,498)	(1,104,082)	(1,180,741)	(1,180,741)	(1,195,596)	(1,255,376)	(1,318,145)	(1,384,052)	(1,453,255)
GEN FUND TRF-FRANCHISE FEES	0	0	0	0	0	(93,714)	(90,891)	(118,158)	(153,605)	(199,687)
TRANSFER TO PORT MONIT	0	0	(250,000)	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	125,478	(34,952)	142,866	0	0	0	0	0	0	0
ENDING WORKING CAPITAL	1,861,039	2,456,577	2,234,807	2,196,450	2,241,046	2,241,046	2,405,576	2,538,751	2,634,925	2,809,882

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.

GOALS**Accomplishments on Budget Year 2007-08 Objectives**

- Implemented new utility rates step increase.
- Certified all city-owned backflow preventors.
- Maintained Superior water certificate.
- Replaced 145 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 42 fire hydrants.
- 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 - 2007 (CCR).
- Repair / Rebuild Well #1.
- Extend Old Red Bluff water main 1,500', add 5 hydrants.

Goals for Budget Year 2008-09 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 – 2008 (CCR);
- Inspection of elevated and ground storage tanks;
- Rebuild vault and piping at the pressure control valve on Red Bluff;
- Start developing a backflow prevention program;
- Additional training for employees;
- Oak Ridge Meadows Section II;
- Menard Ave. Subdivision;
- Set up chlorine adjustment capability on Red Bluff;
- Rehab water lines on NASA, Pine Gully bridges from storm repair;
- Upgrade lower Todville bridge water line to 12”;
- Replace bolts, sandblast, paint all hydrants submerged / damaged during storm;
- Perform major inspection for Well #3 for corrosion, productivity.
- Repsdorph Road Utilities.

CITY OF SEABROOK
2008-2009 BUDGET
FUND 20 - ENTERPRISE FUND

902-WATER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
				2008	2008	2009	2008 FORECAST		2008 BUDGET	
	2005	2006	2007	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	234,244	251,663	240,341	300,962	297,907	325,047	27,140	9.11%	24,085	8.00%
3011 EDUCATION INCENTIVE	10,094	10,417	8,987	9,935	8,501	9,935	1,434	16.87%	0	0.00%
3012 OVERTIME	11,472	14,747	6,156	17,000	14,972	17,000	2,028	13.55%	0	0.00%
3100 FICA TAXES	19,080	21,262	19,161	25,731	22,785	26,927	4,142	18.18%	1,196	4.65%
3110 RETIREMENT	35,425	38,236	36,119	46,677	44,395	51,040	6,645	14.97%	4,363	9.35%
3120 HOSPITALIZATION	37,494	38,282	28,168	49,235	49,462	48,080	(1,382)	-2.79%	(1,155)	-2.35%
3125 ACCRUED VACATION EXPENSE	6,914	4,820	(574)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	11,649	11,123	8,558	8,264	7,794	10,839	3,045	39.07%	2,575	31.16%
3150 GIFT/APPR CERTIFICATES	336	336	336	500	422	500	78	18.48%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	183	1,896	363	1,116	908	1,116	209	22.99%	0	0.04%
TOTAL PERSONNEL	371,291	398,782	349,615	459,420	447,146	490,485	43,339	9.69%	31,065	6.76%
4040 GAS & OIL/CITY SUPPLY	8,833	15,836	11,166	16,500	17,548	22,711	5,163	29.42%	6,211	37.64%
4150 SMALL TOOLS & EQUIPMENT	1,027	4,668	6,050	3,000	2,368	3,000	632	26.66%	0	0.00%
4400 MISC SUPPLIES	2,754	2,563	2,427	3,000	2,829	3,000	171	6.05%	0	0.00%
TOTAL SUPPLIES	12,614	23,067	19,643	22,500	22,746	28,711	5,965	26.23%	6,211	27.60%
5020 DUES & SUBSCRIPTIONS	1,147	1,108	748	1,000	951	1,000	49	5.19%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	3,566	1,769	1,450	3,000	2,248	17,625	15,377	683.86%	14,625	487.50%
5110 MAINT-AUTOS/EQUIP	9,043	8,242	7,379	8,000	8,627	8,000	(627)	-7.27%	0	0.00%
5130 MAINT-WATER SYSTEM MINOR	59,112	65,466	39,281	50,000	47,923	50,000	2,077	4.34%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	728	745	1,615	2,000	1,769	2,000	231	13.06%	0	0.00%
5215 PROF FEES - ENGINEERING	4,138	4,022	11,319	8,000	5,389	8,000	2,611	48.44%	0	0.00%
5216 PROF FEES - METER READING	20,413	21,428	20,285	25,000	23,624	25,000	1,377	5.83%	0	0.00%
5227 PROF FEES - CONSULTING	19,000	4,000	2,240	4,000	1,999	4,000	2,001	100.13%	0	0.00%
5275 ELECTRICAL SERVICES	361	453	762	3,000	2,531	3,000	469	18.52%	0	0.00%
5280 CHEMICAL SUPPLIES	7,752	6,865	3,992	12,000	8,734	12,000	3,266	37.39%	0	0.00%
5285 LABORATORY FEES	4,565	1,584	2,508	5,000	4,211	5,000	789	18.73%	0	0.00%
5300 TRAINING & CONFERENCE	5,036	4,273	4,651	4,800	4,517	4,800	284	6.28%	0	0.00%
5310 UNIFORMS & LAUNDRY	1,909	2,697	3,061	2,800	2,948	3,000	52	1.78%	200	7.14%
5320 INSURANCE-AUTO	4,106	4,008	3,133	3,305	2,364	3,000	636	26.89%	(305)	-9.23%
5400 TELEPHONE	4,408	4,776	4,542	5,000	4,872	5,000	128	2.62%	0	0.00%
5410 UTILITIES	24,085	30,086	28,376	30,412	29,454	35,000	5,546	18.83%	4,588	15.09%
5440 COASTAL SUBSIDENCE FEES	655	580	680	1,000	879	1,000	121	13.81%	0	0.00%
5451 PASADENA WATER SUPPLY	416,851	380,444	388,062	425,000	355,422	410,000	54,578	15.36%	(15,000)	-3.53%
5463 SEABROOK ISLAND	18,671	28,442	31,344	34,008	34,259	34,000	(259)	-0.76%	(8)	-0.02%
5465 MISC EXPENDITURES	337	51,063	1,312	2,000	1,319	2,000	681	51.60%	0	0.00%
5470 DEBT SERVICE AGENT	2,361	614	614	975	335	1,950	1,616	482.96%	975	100.00%
5477 INSPECTIONS	0	0	12,215	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	608,244	622,665	569,569	630,300	544,374	635,375	91,001	16.72%	5,075	0.81%
6010 AUTOS & TRUCKS	14,936	0	22,833	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	7,460	0	8,000	7,890	0	(7,890)	-100.00%	(8,000)	-100.00%
6021 METER REPLCMNT PROG	10,106	7,252	10,319	7,500	8,307	7,500	(807)	-9.72%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	39,372	43,000	43,632	0	(43,632)	-100.00%	(43,000)	-100.00%
6035 FACILITIES/WAREHOUSE IMPROV	0	0	0	0	0	0	0	0.00%	0	0.00%
6063 REPSDORPH	0	0	0	0	46,692	0	(46,692)	-100.00%	0	0.00%
6090 WATER/SEWER MAINT MAJOR	33,672	37,891	23,412	100,000	109,588	100,000	(9,588)	-8.75%	0	0.00%
6250 GENERAL FUND REIMB	307,291	168,166	406,997	443,923	443,924	453,204	9,280	2.09%	9,281	2.09%
6325 REDEMPTION OF BONDS	141,563	124,063	135,000	135,000	135,000	146,250	11,250	8.33%	11,250	8.33%
6350 INTEREST ON BONDS & CERT	78,801	125,676	97,372	101,590	101,590	126,126	24,536	24.15%	24,536	24.15%
6400 AMORTIZATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
6999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	586,369	470,508	735,305	839,013	896,623	833,080	(63,544)	-7.09%	(5,933)	-0.71%
TOTAL EXPENDITURES	1,578,518	1,515,022	1,674,132	1,951,233	1,910,888	1,987,650	76,762	4.02%	36,417	1.87%

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.

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

- Rehabbed 15 manholes to prevent intrusion/inflow
- Replaced seals on clarifiers #1– WWTP
- Reduced bio-monitoring
- Approved WWTP SWP3
- Approved WWTP TPDES Permit
- Bayview sewer project to include L.S.,
 - 12” gravity on Red Bluff,
 - 12” gravity on Bayview,
 - 12” gravity on old S.H 146, (9,300 L.F. total),
 - 12” force main along Hwy. 146 to E. Meyer (3,600 L.F.)
- Clean &/or TV 65,100 L.F. sanitary sewer lines.

Goals for budget year 2008-09 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 #2 – WWTP.
- Start developing a Grease Control Program.
- Additional training for employees.
- Clean / TV inspect sewer system.
- Oak Ridge Meadows Section II.
- Menard Ave. Subdivision.
- Begin New WWTP permit & additional lab work.
- Complete 4 consecutive non-compliance quarters for bio-monitoring, request reduced monitoring.
- Seal cracks & paint WWTP from storm repairs.
- Complete MS4 requirements for wastewater.
- CIPP Project 2000’ of 8” for Baybrook III.
- Bayview Sewer Project to include L.S., 12” gravity on Red Bluff, 12 “ gravity on Bayview, 12” gravity on old S.H. 146 (9,300 L.F. total), 12 “ force main along Hwy. 146 to E. Meyer (3,600 L.F.)

CITY OF SEABROOK
2008-2009 BUDGET
FUND 20 - ENTERPRISE FUND

912-SEWER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
				2008	2008	2009	2008 FORECAST		2008 BUDGET	
	2005	2006	2007	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	236,540	236,395	255,525	243,884	243,116	255,244	12,128	4.99%	11,360	4.66%
3011 EDUCATION INCENTIVE	1,857	2,053	2,117	1,896	1,576	1,896	320	20.32%	0	0.00%
3012 OVERTIME	17,277	18,425	20,166	17,000	19,299	17,000	(2,299)	-11.91%	0	0.00%
3100 FICA TAXES	18,120	19,239	23,037	20,102	19,353	20,972	1,619	8.36%	870	4.33%
3110 RETIREMENT	32,791	35,800	38,853	37,143	37,380	40,446	3,066	8.20%	3,303	8.89%
3120 HOSPITALIZATION	37,459	44,562	38,979	32,088	31,376	33,808	2,432	7.75%	1,720	5.36%
3125 ACCRUED VACATION EXPENSE	(6,480)	4,794	3,557	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	4,811	4,956	4,655	6,321	6,009	6,833	824	13.72%	512	8.10%
3150 GIFT/APPR CERTIFICATES	240	240	240	250	192	250	58	30.21%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	139	1,373	225	578	489	578	89	18.22%	(0)	-0.03%
TOTAL PERSONNEL	342,754	367,837	387,354	359,262	358,789	377,026	18,237	5.08%	17,764	4.94%
4040 GAS & OIL/CITY SUPPLY	8,473	5,769	8,016	9,300	10,188	16,336	6,148	60.34%	7,036	75.66%
4150 SMALL TOOLS & EQUIPMENT	1,365	961	2,728	2,000	1,621	2,000	379	23.40%	0	0.00%
4400 MISC SUPPLIES	2,133	1,581	1,723	2,000	1,669	2,000	331	19.83%	0	0.00%
TOTAL SUPPLIES	11,971	8,311	12,467	13,300	13,478	20,336	6,858	50.88%	7,036	52.90%
5030 RENTALS & SERVICE AGRMTS	3,239	5,079	3,645	4,000	3,127	4,000	873	27.92%	0	0.00%
5110 MAINT-AUTOS/EQUIP	4,366	7,688	6,943	7,500	8,127	7,500	(627)	-7.71%	0	0.00%
5120 MAINT-SEWER SYSTEM MINOR	57,325	49,487	50,204	50,000	49,037	50,000	963	1.96%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	2,131	1,032	2,470	4,500	4,151	4,500	349	8.41%	0	0.00%
5215 PROF FEES - ENGINEERING	0	6,472	1,758	4,500	4,033	4,500	467	11.58%	0	0.00%
5275 ELECTRICAL SERVICES	3,160	6,438	5,586	6,000	4,573	6,000	1,427	31.22%	0	0.00%
5280 CHEMICAL SUPPLIES	56,996	51,296	56,734	62,000	70,710	73,250	2,540	3.59%	11,250	18.15%
5285 LABORATORY FEES	34,026	23,908	18,206	25,000	17,966	25,000	7,034	39.15%	0	0.00%
5290 PERMIT FEES	16,310	16,310	16,310	18,000	17,554	18,000	446	2.54%	0	0.00%
5300 TRAINING & CONFERENCE	3,297	3,575	3,610	4,000	3,490	4,000	510	14.61%	0	0.00%
5310 UNIFORMS & LAUNDRY	1,852	2,654	3,089	2,800	2,882	3,000	118	4.08%	200	7.14%
5320 INSURANCE-AUTO	1,532	1,459	1,419	1,497	662	700	38	5.72%	(797)	-53.24%
5330 INS-MISC	0	0	0	0	2,600	0	(2,600)	-100.00%	0	0.00%
5400 TELEPHONE	5,511	5,265	4,560	5,500	4,373	5,500	1,127	25.76%	0	0.00%
5410 UTILITIES	133,334	191,083	211,523	210,000	189,193	200,000	10,807	5.71%	(10,000)	-4.76%
5455 SLUDGE DISPOSAL	84,455	100,089	126,331	115,000	119,444	137,000	17,556	14.70%	22,000	19.13%
5458 WWATER EARLY REMOVAL EFF	0	0	0	25,000	8,573	25,000	16,427	191.62%	0	0.00%
5459 CLEAN TV/SEWER SYSTEM	34,719	32,658	28,773	35,000	37,943	35,000	(2,943)	-7.76%	0	0.00%
5463 SEABROOK ISLAND	18,671	28,442	31,344	34,008	34,259	34,000	(259)	-0.76%	(8)	-0.02%
5465 MISC EXPENDITURES	413	1,431	1,008	1,500	807	1,500	693	85.92%	0	0.00%
5470 DEBT SERVICE AGENT	2,361	614	614	975	390	1,950	1,561	400.64%	975	100.00%
TOTAL SERVICES	463,698	534,980	574,127	616,780	583,892	640,400	56,508	9.68%	23,620	3.83%
6010 AUTOS & TRUCKS	0	0	0	28,500	27,764	0	(27,764)	-100.00%	(28,500)	-100.00%
6020 EQUIPMENT	17,043	8,210	0	0	0	0	0	NA	0	0.00%
6035 FACILITIES/WAREHOUSE IMPRO	0	0	0	0	0	0	0	0.00%	0	0.00%
6100 SEWER SYSTEM MAINT-MAJOR	178,697	170,820	169,260	200,000	147,914	200,000	52,086	35.21%	0	0.00%
6250 GENERAL FUND REIMB	307,291	168,166	479,018	471,175	471,177	490,971	19,794	4.20%	19,796	4.20%
6325 REDEMPTION OF BONDS (1)	141,563	124,062	135,000	135,000	135,000	146,250	11,250	8.33%	11,250	8.33%
6350 INTEREST ON BONDS & CERT (1)	78,801	125,676	97,372	101,590	101,590	126,126	24,536	24.15%	24,536	24.15%
TOTAL CAPITAL OUTLAY	723,395	596,934	880,650	936,265	883,444	963,347	79,902	9.04%	27,082	2.89%
TOTAL EXPENDITURES	#####	1,508,062	1,854,598	1,925,607	1,839,603	2,001,108	161,505	8.78%	75,501	3.92%

CITY OF SEABROOK
2008-2009 BUDGET
FUND 20 - ENTERPRISE FUND

922-SANITATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
	2005	2006	2007	2008	2008	2009	2008 FORECAST		2008 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4080 PLASTIC BAGS	5,856	8,374	8,374	10,500	10,999	10,500	(499)	-4.54%	0	0.00%
TOTAL SUPPLIES	5,856	8,374	8,374	10,500	10,999	10,500	(499)	-4.54%	0	0.00%
5466 STORM CLEANUP EXPENSE	2,655	5,508	1,484	5,500	4,436	8,000	3,564	80.33%	2,500	45.45%
5467 RECYCLING CHARGES	45,623	43,088	43,860	47,604	56,962	59,508	2,546	4.47%	11,904	25.01%
5469 RESIDENTIAL SANIT SERVICE	477,307	516,348	544,104	560,000	604,964	665,461	60,496	10.00%	105,461	18.83%
5479 COMMERCIAL SANIT SERVICE	352,041	378,222	390,673	404,279	500,969	551,066	50,097	10.00%	146,787	36.31%
TOTAL SERVICES	877,626	943,166	980,121	1,017,383	1,167,332	1,284,034	116,703	10.00%	266,651	26.21%
6250 GENERAL FUND REIMBURSEMENT	307,291	168,166	218,067	265,643	265,643	251,422	(14,221)	-5.35%	(14,221)	-5.35%
TOTAL CAPITAL OUTLAY	307,291	168,166	218,067	265,643	265,643	251,422	(14,221)	-5.35%	(14,221)	-5.35%
TOTAL EXPENDITURES	1,190,773	1,119,706	1,206,562	1,293,526	1,443,974	1,545,956	101,983	7.06%	252,430	19.51%

**CITY OF SEABROOK
2008-2009 BUDGET
FUND 20 - ENTERPRISE FUND**

905-BILLING

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS		2009 BUDGET VS	
	2005	2006	2007	2008	2008	2009	2008 FORECAST		2008 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	63,522	59,445	63,625	71,508	71,493	75,601	4,108	5.75%	4,093	5.72%
3012 OVERTIME	0	17	0	0	0	500	500	0.00%	500	0.00%
3015 CONTRACT LABOR	9,273	0	0	500	88	0	(88)	-100.00%	(500)	-100.00%
3100 FICA TAXES	4,896	4,515	4,852	5,508	5,342	5,822	479	8.97%	314	5.70%
3110 RETIREMENT	6,418	8,108	8,850	10,114	10,088	11,185	1,097	10.87%	1,071	10.59%
3120 HOSPITALIZATION	10,301	13,772	12,083	6,735	6,477	7,078	601	9.28%	343	5.09%
3130 WORKERS COMPENSATION	186	225	152	168	164	177	13	7.99%	9	5.59%
3150 GIFT/APPR CERTIFICATES	96	96	96	96	96	100	4	4.17%	4	4.17%
3350 UNEMPLOYMENT BENEFITS	58	563	90	270	236	270	34	14.61%	0	0.00%
TOTAL PERSONNEL	88,933	86,544	89,910	94,899	93,985	100,733	6,749	7.18%	5,834	6.15%
4010 OFFICE SUPPLIES	0	0	0	3,080	617	3,000	2,383	385.96%	(80)	-2.60%
4011 POSTAGE	15,440	16,041	16,702	20,000	18,281	20,000	1,719	9.40%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	0	0	3,600	3,119	3,600	481	15.41%	0	0.00%
TOTAL SUPPLIES	15,440	16,041	16,702	26,680	22,018	26,600	4,582	20.81%	(80)	-0.30%
5020 DUES & SUBSCRIPTIONS	42	20	0	124	587	124	(463)	-78.86%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	3,112	489	539	1,300	818	5,500	4,682	572.65%	4,200	323.08%
5115 MAINT-OFFICE EQUIP	75	0	0	100	24	100	76	322.54%	0	0.00%
5300 TRAINING & CONFERENCE	0	1,023	772	1,000	1,196	1,000	(196)	-16.38%	0	0.00%
5465 MISC EXPENDITURES	138	35	162	220	115	220	105	91.86%	0	0.00%
TOTAL SERVICES	3,367	1,567	1,473	2,744	2,739	6,944	4,205	153.57%	4,200	153.06%
TOTAL EXPENDITURES	107,740	104,152	108,085	124,323	118,741	134,277	15,536	13.08%	9,954	8.01%

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
2007	65,000	90,113	155,113	85,000	84,711	169,711	120,000	28,355	148,355	0		0	270,000	203,179	473,179
2008	75,000	87,220	162,220	85,000	82,586	167,586	125,625	25,055	150,680	0	34,868	34,868	285,625	229,729	515,354
2009	75,000	83,883	158,883	90,000	80,355	170,355	127,500	21,600	149,100	0	66,414	66,414	292,500	252,252	544,752
2010	80,000	80,545	160,545	90,000	77,655	167,655	133,125	16,500	149,625	13,000	66,414	79,414	316,125	241,114	557,239
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	228,994	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	62,336	107,336	245,000	191,106	436,106
2015	100,000	61,187	161,187	105,000	59,155	164,155	0	0	0	50,000	60,482	110,482	255,000	180,824	435,824
2016	105,000	56,737	161,737	110,000	55,375	165,375	0	0	0	50,000	58,421	108,421	265,000	170,533	435,533
2017	110,000	52,065	162,065	115,000	51,085	166,085	0	0	0	51,000	56,362	107,362	276,000	159,512	435,512
2018	115,000	47,170	162,170	120,000	46,600	166,600	0	0	0	53,000	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	55,000	52,077	107,077	300,000	136,050	436,050
2020	125,000	36,935	161,935	130,000	36,590	166,590	0	0	0	58,000	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	110,053	436,053
2022	135,000	25,587	160,587	140,000	25,725	165,725	0	0	0	65,000	44,908	109,908	340,000	96,220	436,220
2023	140,000	19,580	159,580	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	6,897	161,897	160,000	6,880	166,880	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	2,025,000	1,019,717	3,044,717	2,195,000	990,308	3,185,308	785,625	108,385	894,010	1,612,000	1,018,435	2,630,435	6,617,625	3,136,845	9,754,470

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 on budget year 2007-08 objectives:**

- **Develop collateral materials to promote redevelopment opportunities throughout the City of Seabrook.** *The Seabrook EDC contracted with Griffin Integrated Marketing to produce a campaign concept, community brochure, marketing card, folder, insert templates, newsletter template, update the EDC website and design the jacket for the Seabrook Marine District DVD.*
- **Continue the business retention and visitation program, which includes on-site visits to Seabrook business establishments and hosting of business workshops to address the issues and needs highlighted in the on-going survey of Seabrook businesses.** *BAHEP continued to visit and survey 10 Seabrook businesses per month, for a total of 120 visits during FY 07-08, and report findings at monthly EDC meetings. BAHEP and EDC co-hosted three (3) business events during the FY 07-08 for the Seabrook business community, as follow: Marketing and Services for Small Business Workshop, Seabrook State of the City Address, and Seabrook Business Recovery Workshop.*
- **Engage the development community, local government entities, economic development organizations, associations and other regional groups to support and pursue recommendations presented in the South Seabrook Marine District Waterfront Redevelopment Plan.** *EDC Director worked closely with the City Manager and Planning Director to meet and market to development community and pursue economic development opportunities consistent with the vision outlined in the Seabrook Waterfront Development Plan.*
- **Initiate a transportation study and the Point Road Improvement Project.** *The Seabrook EDC commissioned the Seabrook Water Transportation Feasibility Study and Plan and explored development and financing options for improvements to Waterfront Drive at the Point with City Engineer, business and land owners at the Point and City Council.*
- **Continue to support eco-tourism projects, trail construction, and Seabrook park kiosks.** *Seabrook EDC approved improvements to Baybrook Park in an amount not to exceed \$100,000, to include replacement of playground equipment, repaving of parking lot, and new bathroom facilities. Seabrook EDC also approved \$40,000 for trail construction, \$5,000 for the Seabrook Eco-Tourism events and \$5,000 for Seabrook park kiosks.*

- **Participate in regional economic development strategies and coordinating groups that support projects and further the mission of the Seabrook Economic Development Corporation.** *EDC Director participated in meetings held by Bay Area Houston Economic Partnership (BAHEP), Economic Alliance Houston Port Region, BayTran and other regional economic development entities.*

Goals for budget year 2008-09 include:

- Develop and adopt a business assistance, incentives, funding and performance policy.
- Develop and implement a funding schedule for the implementation of the Point Road project.
- Develop and implement a marketing program consistent with the target business policy to enhance recruitment activities.
- Develop and adopt a target business policy designed to provide guidance in recruitment activities.
- Develop and adopt a hierarchy/priority of work to enhance the EDC Director's ability to actively recruit and facilitate new businesses.
- Develop and recommend revisions to the Seabrook City Charter, Code of Ordinances and internal administrative procedures that will better support economic development initiatives.
- Identify and establish positive relationships with various economic development partners.
- Evaluate and recommend action on the EDC business, retention and recruitment program through BAHEP.
- Develop and adopt a policy outlining roles, responsibilities and rules of procedure for the EDC Board.
- Develop and adopt a park facility investment policy.
- Continue to monitor progress and evaluate the priority of the proposed water transportation project.
- Continue to monitor progress and evaluate the priority of the Habitat Island project.

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

EDC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
SALES TAX	634,409	605,115	683,301	640,625	767,874	787,500	826,875	868,219	911,630	957,211
INTEREST INCOME	37,049	70,851	86,807	92,496	59,485	42,958	83,845	83,802	85,485	85,887
REVENUE BONDS ISSUED	1,490,000	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	2,161,457	675,965	770,108	733,121	827,359	830,458	910,720	952,021	997,114	1,043,098
BASE EXPENSES										
PERSONNEL SERVICES	40,946	73,878	66,108	90,371	87,191	97,498	104,968	109,707	139,707	156,377
MATERIALS & SUPPLIES	0	1,436	7,921	7,500	3,242	6,000	10,500	10,500	10,500	10,500
SERVICES	88,728	237,810	142,171	370,522	327,595	467,300	271,005	248,555	260,983	274,032
CAPITAL OUTLAY	1,717,939	319,768	219,110	222,232	222,232	226,504	433,996	455,696	478,481	502,405
TOTAL EXPENSES	1,847,614	632,892	435,311	690,625	640,261	797,302	820,469	824,458	889,671	943,314
NET REVENUES	313,843	43,073	334,797	42,496	187,098	33,156	90,251	127,563	107,443	99,784
FUND BALANCE										
BEGINNING BAL-UNRESTR	947,041	1,201,706	1,182,902	1,452,143	1,452,143	1,609,241	1,612,397	1,611,576	1,643,936	1,651,668
NET REVENUES	313,843	43,073	334,797	42,496	187,098	33,156	90,251	127,563	107,443	99,784
GENERAL FUND TRANSFER	(59,178)	(61,878)	(65,556)	(30,000)	(30,000)	(30,000)	(91,072)	(95,202)	(99,711)	(104,310)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BAL-UNRESTR	1,201,706	1,182,902	1,452,143	1,464,639	1,609,241	1,612,397	1,611,576	1,643,936	1,651,668	1,647,142

CITY OF SEABROOK
2008-2009 BUDGET
FUND 70 - EDC

707 - EDC

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS 2008 FORECAST		2009 BUDGET VS 2008 BUDGET	
				2008	2008	2009	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
	2005	2006	2007	BUDGET	FORECAST	BUDGET				
3010 SALARIES	20,447	49,816	39,159	65,000	67,003	73,841	6,838	10.21%	8,841	13.60%
3012 OVERTIME	0	0	0	0	0	0	0	0.00%	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	17,331	0	10,282	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	1,483	3,811	2,996	3,982	4,778	5,649	871	18.22%	1,667	41.86%
3110 RETIREMENT	1,578	6,815	5,396	7,217	8,697	10,859	2,162	24.86%	3,642	50.47%
3120 HOSPITALIZATION	88	12,998	8,041	13,464	6,433	6,791	358	5.57%	(6,673)	-49.56%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	0	390	122	390	0	172	172	0.00%	(218)	-55.77%
3150 GIFT/APPRECIATION CERTIFICATES	0	48	48	48	63	50	(13)	-20.63%	2	4.17%
3350 UNEMPLOYEMENT BENEFITS	20	0	64	270	217	135	(82)	-37.86%	(135)	-50.00%
TOTAL PERSONNEL	40,946	73,878	66,108	90,371	87,191	97,498	10,307	11.82%	7,127	7.89%
4010 OFFICE SUPPLIES	0	1,436	2,839	5,500	2,066	3,000	934	45.20%	(2,500)	-45.45%
4150 SMALL EQUIPMENT	0	0	5,083	2,000	1,176	3,000	1,824	155.02%	1,000	50.00%
TOTAL SUPPLIES	0	1,436	7,921	7,500	3,242	6,000	2,758	85.04%	(1,500)	-20.00%
5010 ADVERTISING	19,385	10,474	20,301	64,000	36,430	76,800	40,370	110.82%	12,800	20.00%
5020 DUES & SUBSCRIPTIONS	975	910	922	1,500	1,410	1,500	90	6.38%	0	0.00%
5165 KIOSK PROJECT	0	0	5,210	5,000	6,333	0	(6,333)	-100.00%	(5,000)	-100.00%
5180 MAINT-BLDGS & GROUNDS	0	0	0	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	685	652	0	50,000	37,427	0	(37,427)	-100.00%	(50,000)	-100.00%
5220 PROF FEES - LEGAL	13,901	41,600	30,640	35,000	35,000	35,000	(0)	0.00%	0	0.00%
5227 PROF FEES - CONSULTING	15,000	65,200	67,200	130,000	130,000	52,000	(78,000)	-60.00%	(78,000)	-60.00%
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	4,700	15,850	6,289	10,000	9,759	16,000	6,241	63.95%	6,000	60.00%
5302 SISTER CITY PROGRAM	866	0	0	2,000	666	0	(666)	-100.00%	(2,000)	-100.00%
5305 MOVING EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	994	234	9,624	5,000	4,497	5,000	503	11.18%	0	0.00%
5470 DEBT SERVICE AGENT	0	0	928	1,200	1,000	1,000	0	0.00%	(200)	-16.67%
5472 BOND ISSUANCE COSTS	30,330	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	0	(1,422)	(259)	0	0	0	0	0.00%	0	0.00%
5615 TOURISM/CULTURAL CENTER	0	0	0	0	0	0	0	0.00%	0	0.00%
5616 ECO-TOURISM PROJECTS	1,625	3,175	1,317	5,000	3,050	0	(3,050)	-100.00%	(5,000)	-100.00%
5617 WATERFRONT DEVELOPMENT COMMITTEE	269	101,136	0	61,822	61,822	180,000	118,178	191.16%	118,178	191.16%
5620 COMMUNITY DEV INCENTIVES	0	0	0	0	0	100,000	100,000	0.00%	100,000	0.00%
TOTAL SERVICES	88,728	237,810	142,171	370,522	327,395	467,300	139,905	42.73%	96,778	26.12%
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%
6035 FACILITIES & PARKS	0	102,198	0	0	0	0	0	0.00%	0	0.00%
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	13,300	19,241	16,150	25,000	25,000	30,000	5,000	20.00%	5,000	20.00%
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	59,178	61,878	65,556	30,000	30,000	30,000	0	0.00%	0	0.00%
6325 REDEMPTION OF BONDS	140,000	150,000	160,000	160,000	160,000	165,000	5,000	3.13%	5,000	3.13%
6350 INTEREST ON BONDS & CERT	56,232	48,330	42,960	37,232	37,232	31,504	(5,728)	-15.38%	(5,728)	-15.38%
6355 PAYMENT TO ESCROW AGENT	1,508,407	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	1,777,117	381,646	284,666	252,232	252,232	256,504	4,272	1.69%	4,272	1.69%
TOTAL EXPENDITURES	1,906,792	694,770	500,867	720,625	670,061	827,302	157,241	23.47%	106,677	14.80%

EDC PROPOSED BUDGET FOR FY 2008-2009

ACCOUNT	EXPENSE ACCOUNT TITLE • Expense Detail	FY 2008-2009
3010	SALARIES	\$73,841
3012	OVERTIME	\$0
3013	SALARIES – SUMMER/SEASONAL	\$0
3014	CAR ALLOWANCE	\$0
3015	CONTRACT LABOR	\$0
3100	FICA TAXES	\$5,649
3110	RETIREMENT	\$10,859
3120	INSURANCE	\$6,791
3125	ACCRUED VACATION EXPENSE	\$0
3130	WORKER'S COMPENSATION	\$172
3150	GIFT / APPRECIATION CERTIFICATES	\$50
3350	UNEMPLOYMENT BENEFITS	\$135
TOTAL PERSONNEL		\$97,498
4010	OFFICE SUPPLIES	\$3,000
4150	SMALL EQUIPMENT • Flat Panel Wall Monitor	\$3,000
5010	ADVERTISING	\$76,800
	• BAHEP Table	1,500
	• Alliance Table	1,500
	• Promotional Items	5,000
	• MAP Houston Project	3,300
	• Urban Land Institute - sponsor level	1,000
	• 2 Sponsorships (\$2,000 each)	4,000
	• 2 Regional Print Ads pertaining to site selection (\$2,000)	4,000
	• Direct Mail Campaign	10,000
	• Quarterly Newsletter	17,000
	• Other Advertising, to include amounts allocated in FY 2007-08 but not spent	
	• Other	29,500
5020	DUES & SUBSCRIPTIONS	\$1,500
	• Texas Eco. Dev. Council (TEDC) Dues	375
	• International Eco. Dev. Council Dues	345
	• Planning Advisory Service (2 Non-Subscriber Inquiries)	300
	• International Council of Shopping Centers (ICSC)	100
	• Urban Land Institute Membership	225
	• Other dues and subscriptions	
5220	LEGAL	\$35,000
5227	CONSULTING	\$52,000

	• Alliance	10,000	
	• BAHEP	30,000	
	• Marketing (Website Hosting & Maintenance)	2,000	
	• Consulting	10,000	
5300	TRAINING & CONFERENCE		\$16,000
	• 1TEDC Quarterly Conference	1,000	
	• TEDC Annual Conference	1,000	
	• ICSC Texas Conference (includes booth expenses)	1,500	
	• Waterfront Development National Conference (2 people)	3,000	
	• BAHEP Trip to Washington D C. (1 person)	1,500	
	• IEDC Accredited BRE Training	1,200	
	• National Development Council ED 202 Training	2,500	
	• EDC Annual Workshop	1,300	
	• Meetings, Events and Luncheons with Chambers of Commerce, Real Estate, Business and Industry Groups	1,500	
	• Expenses for business meetings hosted by EDC	1,500	
	• Other training and conferences		
5465	MISCELLANEOUS		\$5,000
5470	DEBT SERVICE AGENT		\$1,000
5617	ECONOMIC DEVELOPMENT PROJECTS		\$180,000
	• Habitat Island Feasibility Study		
	• Point Road Improvement Project		
	• Streetscape Enhancement/Landscape Plan		
	• Water Transportation Project- Phase 2		
5620	ECONOMIC DEVELOPMENT INCENTIVE PROGRAM		\$100,000
	TOTAL SERVICES		\$473,300
6035	FACILITIES AND PARKS		\$0
6038	TRAIL CONSTRUCTION		\$30,000
6325	REDEMPTION OF BONDS		\$165,000
6350	INTEREST ON BONDS & CERT		\$31,504
	TOTAL CAPITAL OUTLAY		\$226,504
	TOTAL EXPENDITURES		\$797,302
	TOTAL INTERFUND TRANSFERS		
6250	ADMINISTRATIVE SERVICES AGREEMENT		\$30,000
	TOTAL		\$827,302
	SALES TAX		\$768,000
	INTEREST INCOME		\$41,000
	TOTAL REVENUES		\$809,000

**CITY OF SEABROOK
SEDC II
SCHEDULE OF LONG TERM DEBT
PRINCIPAL AND INTEREST**

YEAR	SEDC II 4-B SERIES 2005 REF BONDS		
	PRINCIPAL	INTEREST	TOTAL
2007	160,000	42,960	202,960
2008	160,000	37,232	197,232
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	1,200,000	176,315	1,376,315

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

Accomplishments on budget year 2007-08 objectives:

- Establish a primary Officer to complete mission statement objectives;
- Establish a working calendar to make public aware of current tasks of Officer assigned to Crime Control District objectives;
- Coordinate and implement local DARE program for spring semester at Bay Elementary;
- Continue to participate in community and City sponsored activities;
- Continue to participate in current crime prevention programs;
- Update community information to assist in mission objectives; and
- Establish new protocols for primary Officer to complete mission objectives.

All of the above goals were met and Crime District will implement goals to reflect the above accomplishments.

Goals for budget year 2008-09 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.
 - DARE Program.

- Community Activities
 - Continue to assist with community events.
 - Participate with Bay Area Alliance for alcohol related programs.

- Police Activities
 - Increases 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.

Equipment

- Tent, tables, chairs.
- Digital photography kit for community projects.

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

CRIME DISTRICT	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
SALES TAX	0	501,990	604,737	594,500	655,445	683,675	717,859	753,752	791,439	831,011
INTEREST INCOME	0	0	0	0	329	3,680	3,772	3,866	3,963	4,062
MISC. REVENUE	0	0	0	0	3,000	0	0	0	0	0
TOTAL REVENUES	0	501,990	604,737	594,500	658,774	687,355	721,630	757,618	795,402	835,073
BASE EXPENSES										
PERSONNEL SERVICES	0	436,086	431,360	535,538	536,409	525,430	551,702	579,287	608,251	638,663
MATERIALS & SUPPLIES	0	10,523	10,179	5,000	15,772	30,028	30,929	31,857	32,812	33,797
SERVICES	0	79,647	34,892	56,292	59,978	52,000	53,560	55,167	56,822	58,526
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	526,256	476,432	596,830	612,159	607,458	636,190	666,310	697,885	730,987
NET REVENUES	0	(24,266)	128,304	(2,330)	46,615	79,897	85,440	91,308	97,517	104,086
FUND BALANCE										
BEGINNING BALANCE	0	0	(24,266)	104,038	104,038	150,654	230,550	315,990	407,298	504,815
NET REVENUES	0	(24,266)	128,304	(2,330)	46,615	79,897	85,440	91,308	97,517	104,086
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	(24,266)	104,038	101,709	150,654	230,550	315,990	407,298	504,815	608,901

**CITY OF SEABROOK
2008-2009 BUDGET
FUND 50 - CRIME DISTRICT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS 2008 FORECAST		2009 BUDGET VS 2008 BUDGET	
				2008	2008	2009	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
	2005	2006	2007	BUDGET	FORECAST	BUDGET				
3010 SALARIES	0	290,027	290,296	367,188	362,050	365,906	3,856	1.07%	(1,282)	-0.35%
3011 EDUCATION	0	5,099	4,840	12,790	10,489	12,790	2,301	21.94%	0	0.00%
3012 OVERTIME	0	36,619	22,328	10,000	28,136	10,000	(18,136)	-64.46%	0	0.00%
3100 FICA TAXES	0	24,776	23,644	29,833	30,228	29,735	(493)	-1.63%	(98)	-0.33%
3110 RETIREMENT	0	44,558	43,876	53,028	56,361	57,059	698	1.24%	4,031	7.60%
3120 HOSPITALIZATION	0	35,007	46,377	53,352	40,467	40,505	38	0.09%	(12,847)	-24.08%
3130 WORKERS COMPENSATION	0	0	0	8,402	8,562	8,624	62	0.73%	222	2.65%
3350 UNEMPLOYMENT BENEFITS	0	0	0	945	594	810	216	36.36%	(135)	-14.29%
TOTAL PERSONNEL	0	436,086	431,360	535,538	536,409	525,430	(10,979)	-2.05%	(10,108)	-1.89%
4040 GAS & OIL/CITY SUPPLY	0	10,523	10,179	5,000	15,772	30,028	14,256	90.39%	25,028	500.56%
TOTAL SUPPLIES	0	10,523	10,179	5,000	15,772	30,028	14,256	90.39%	25,028	500.56%
5030 RENTALS & SERVICE AGRMTS	0	1,000	2,623	3,500	2,802	14,000	11,198	399.67%	10,500	300.00%
5040 IT CONSULTING/SERVICE	0	0	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	0	1,477	0	0	0	0	0	0.00%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	600	300	700	400	133.33%	100	16.67%
5220 PROF FEES - LEGAL	0	2,000	1,999	0	(0)	0	0	-100.00%	0	0.00%
5300 TRAINING & CONFERENCE	0	534	968	1,800	622	2,200	1,578	253.83%	400	22.22%
5310 UNIFORMS & LAUNDRY	0	6,044	747	2,500	1,774	3,000	1,226	69.14%	500	20.00%
5340 DETENTION SUPPLIES	0	21,861	10,758	7,000	6,665	7,000	335	5.03%	0	0.00%
5400 TELEPHONE	0	2,142	1,532	1,800	2,443	2,200	(243)	-9.93%	400	22.22%
5465 MISC EXPENDITURES	0	19,194	6,622	5,270	5,316	5,500	184	3.46%	230	4.36%
5490 CRIME PREVENTION DIV EXP	0	3,844	755	2,500	1,331	2,500	1,169	87.80%	0	0.00%
5491 BIKE PATROL	0	1,239	0	1,500	810	1,500	690	85.19%	0	0.00%
5494 GREAT	0	2,658	300	17,000	19,859	0	(19,859)	-100.00%	(17,000)	-100.00%
5496 D.A.R.E.	0	4,602	410	1,500	4,378	1,500	(2,878)	-65.73%	0	0.00%
5497 C.I.D.	0	7,693	6,132	4,000	5,812	4,500	(1,312)	-22.58%	500	12.50%
5499 PROJECT S.A.V.E.D.	0	116	0	1,000	499	1,000	501	100.53%	0	0.00%
5501 SCHOOL PROGRAMS	0	0	304	1,000	693	1,000	307	44.20%	0	0.00%
5503 MARINE PATROL	0	5,243	1,741	5,322	6,675	5,400	(1,275)	-19.11%	78	1.47%
TOTAL SERVICES	0	79,647	34,892	56,292	59,978	52,000	(7,978)	-13.30%	(4,292)	-7.62%
TOTAL EXPENDITURES	0	526,256	476,432	596,830	612,159	607,458	(4,701)	-0.77%	10,628	1.78%

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
2008-2009 BUDGET
FUND 15 - HOTEL/MOTEL FUND**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2009 BUDGET VS 2008 FORECAST		2009 BUDGET VS 2008 BUDGET	
	2005	2006	2007	2008 BUDGET	2008 FORECAST	2009 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	0	0	44,210	39,616	59,739	20,123	50.80%	15,529	35.13%
3015 CONTRACT LABOR	8,458	35,164	47,243	0	11,801	0	(11,801)	-100.00%	0	0.00%
3100 FICA TAXES	0	0	0	3,382	3,046	4,264	1,218	39.97%	882	26.08%
3110 RETIREMENT	0	0	0	5,705	5,284	6,851	1,568	29.67%	1,146	20.09%
3120 HOSPITALIZATION	0	0	0	7,879	4,463	6,541	2,079	46.59%	(1,338)	-16.98%
3130 WORKER'S COMPENSATION	0	0	0	110	(1)	137	138	-25787.50%	27	24.55%
3150 GIFT CERTIFICATES	0	0	0	0	96	0	(96)	-100.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	0	0	189	114	272	158	139.37%	83	43.92%
TOTAL PERSONNEL	8,458	35,164	47,243	61,475	64,419	77,805	13,386	20.78%	16,330	26.56%
4010 OFFICE SUPPLIES	3,537	3,655	1,973	5,100	1,802	3,000	1,198	66.49%	(2,100)	-41.18%
4011 POSTAGE	173	877	2,642	4,000	4,198	4,500	302	7.20%	500	12.50%
4150 SMALL EQUIPMENT	0	0	0	1,500	1,200	1,500	300	25.00%	0	0.00%
TOTAL SUPPLIES	3,709	4,532	4,616	10,600	7,200	9,000	1,800	25.01%	(1,600)	-15.09%
5010 ADVERTISING	163,448	123,251	179,690	173,125	131,481	154,795	23,314	17.73%	(18,329)	-10.59%
5020 DUES & SUBSCRIPTIONS	2,476	0	5	500	167	500	333	200.00%	0	0.00%
5030 RENTALS & SERVICE AGREEMENTS	9,600	20,925	13,500	25,700	24,999	27,000	2,001	8.01%	1,300	5.06%
5175 JANITORIAL SERVICES	0	0	216	1,000	1,741	1,600	(141)	-8.12%	600	60.00%
5227 PROF FEES - CONSULTING	11,214	3,372	700	1,000	333	500	167	50.00%	(500)	-50.00%
5294 CONTRIBUTIONS	0	0	15,000	15,000	15,000	15,000	0	0.00%	0	0.00%
5293 CRIME STOPPERS	0	0	7,500	7,500	5,000	5,000	0	0.00%	(2,500)	-33.33%
5296 TRADE SHOWS	0	0	29	1,000	333	500	167	50.00%	(500)	-50.00%
5300 TRAVEL & CONFERENCE	985	1,608	1,387	4,000	2,977	3,000	23	0.79%	(1,000)	-25.00%
5330 INSURANCE	0	0	0	300	300	300	0	0.00%	0	0.00%
5400 TELEPHONE	646	2,195	2,749	4,000	3,916	4,000	84	2.15%	0	0.00%
5410 UTILITIES	0	2,178	2,885	5,000	2,756	5,000	2,244	81.43%	(0)	0.00%
5465 MISCELLANEOUS	131	2,553	1,978	2,000	2,178	2,000	(178)	-8.19%	0	0.00%
5616 ECO-TOURISM	0	0	0	0	0	5,000	5,000	0.00%	5,000	0.00%
TOTAL SERVICES	188,499	156,082	225,639	240,125	191,181	224,195	33,014	17.27%	(15,930)	-6.63%
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	0	9,100	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	9,100	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	200,667	195,778	286,597	312,200	262,800	311,000	48,200	18.34%	(1,200)	-0.38%

**CITY OF SEABROOK
VEHICLE/EQUIPMENT FUND**

VEHICLE/EQUIPMENT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,								
	ACTUAL	ACTUAL	BUDGET	FORECAST	BUDGET	PROJECTION			
	2006	2007	2008	2008	2009	2010	2011	2012	2013
REVENUES									
APPROPRIATION FROM GF	500,000	0	0		0	0	0	0	0
VEHICLE AMORTIZATION									
200 PUBLIC SAFETY		9,566	0	0	0	0	0	0	0
220 DOT		23,083	0	0	0	0	0	0	0
400 PARKS		3,884	0	0	0	0	0	0	0
500 STREETS		6,835	0	0	0	0	0	0	0
600 COMMUNITY DEVELOPMENT		4,400	0	0	0	0	0	0	0
EQUIPMENT AMORTIZATION									
100 LEGISLATION		9,442	0	0	0	0	0	0	0
107 NONDEPARTMENTAL		11,711	0	0	0	0	0	0	0
200 PUBLIC SAFETY		0	0	0	0	0	0	0	0
220 DOT		10,734	0	0	0	0	0	0	0
400 PARKS		9,012	0	0	0	0	0	0	0
600 COMMUNITY DEVELOPMENT		9,243	0	0	0	0	0	0	0
700 MUNICIPAL COURT		0	0	0	0	0	0	0	0
INTEREST EARNINGS		3,719	892	1,242	0	0	0	0	0
TOTAL REVENUES	500,000	101,629	892	1,242	0	0	0	0	0
CAPITAL PURCHASES									
EXPENSES									
801-6012 VEHICLES - PUBLIC SAFETY		50,000	0	0	0	0	0	0	0
801-6018 VEHICLES - ANIMAL CONTROL			0	0	0	0	0	0	0
801-6013 VEHICLES - DOT	59,958	40,465	0	0	0	0	0	0	0
801-6014 VEHICLES - PARKS	15,536	0	0	0	0	0	0	0	0
801-6015 VEHICLES - STREETS	27,340	0	0	0	0	0	0	0	0
801-6016 VEHICLE - COMMUNITY	0	22,000	0	0	0	0	0	0	0
801-6019 VEHICLE - EMERGENCY MANAGEMENT			0	0	0	0	0	0	0
801-6020 EQUIP - LEGISLATIVE		28,325	0	0	0	0	0	0	0
801-6027 EQUIP - NONDEPART		105,094	0	0	0	0	0	0	0
801-6022 EQUIP - POLICE	38,264	0	0	0	0	0	0	0	0
801-6028 EQUIP - ANIMAL CONTROL		0	0	0	0	0	0	0	0
801-6023 EQUIP - DOT	30,535	15,500	0	0	0	0	0	0	0
801-6024 EQUIP - PARKS	15,245	25,959	0	0	0	0	0	0	0
801-6025 EQUIP - PUBLIC WORKS		0	0	0	65,210	0	0	0	0
801-6026 EQUIP - COMMUNITY		22,728	0	0	0	0	0	0	0
801-6030 OFFICE EQ - LEGISLATIVE	24,880	0	0	0	0	0	0	0	0
801-6031 OFFICE EQ - ADMINISTRATIVE	15,832	0	0	0	0	0	0	0	0
TOTAL EXPENSES	227,590	310,071	0	0	65,210	0	0	0	0
NET REVENUES	272,410	(208,442)	892	1,242	(65,210)	0	0	0	0
FUND BALANCE									
BEGINNING BALANCE	0	272,410	63,968	63,968	65,210	0	0	0	0
NET REVENUES	272,410	(208,442)	892	1,242	(65,210)	0	0	0	0
ENDING BALANCE	272,410	63,968	64,860	65,210	0	0	0	0	0

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 \$.588373 includes a rate of \$.158251 for the repayment of debt.

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

DEBT SERVICE	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
AD VALOREM TAXES	1,163,653	1,159,114	1,183,475	935,000	1,031,510	1,285,093	1,309,717	1,319,513	1,326,192	1,474,813
PENALTIES & INTEREST	17,344	16,883	21,268	20,000	20,000	18,500	15,000	15,000	15,000	15,000
INTEREST	21,167	52,831	78,288	74,005	50,230	34,124	35,275	36,372	37,494	38,642
REFUNDING PROCEEDS	1,532,644	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	2,734,808	1,228,828	1,283,031	1,029,005	1,101,740	1,337,717	1,359,992	1,370,885	1,378,686	1,528,455
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	1,599,688	300	300	3,500	1,000	1,500	1,500	1,500	1,500	1,500
CAPITAL OUTLAY	956,097	1,161,688	956,515	931,552	1,131,327	1,285,093	1,309,717	1,319,513	1,326,192	1,474,813
TOTAL EXPENSES	2,555,785	1,161,988	956,815	935,052	1,132,327	1,286,593	1,311,217	1,321,013	1,327,692	1,476,313
NET REVENUES	179,023	66,840	326,216	93,953	(30,587)	51,124	48,775	49,872	50,994	52,142
FUND BALANCE										
BEGINNING BALANCE	975,143	1,154,166	1,221,006	1,547,222	1,547,222	1,516,635	1,567,759	1,616,534	1,666,406	1,717,400
NET REVENUES	179,023	66,840	326,216	93,953	(30,587)	51,124	48,775	49,872	50,994	52,142
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,154,166	1,221,006	1,547,222	1,641,175	1,516,635	1,567,759	1,616,534	1,666,406	1,717,400	1,769,542

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

YEAR	GO BONDS SERIES 2003			GO REFUNDING BOND SERIES 2003			GO BONDS SERIES 2005		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2008	50,000	192,280	242,280	185,000	45,560	230,560	0	207,579	207,579
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	4,370,000	2,240,920	6,610,920	1,340,000	180,030	1,520,030	5,175,000	2,722,994	7,897,994

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

YEAR	GO PORTION REFUNDING BOND SERIES 2005 62.5%			GO BONDS SERIES 2008			GO BONDS TOTAL		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2008	209,375	41,758	251,133	0	199,775	199,775	444,375	686,952	1,131,327
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	1,109,375	133,383	1,242,758	6,835,000	4,354,958	11,189,958	18,829,375	9,632,285	28,461,660

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			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
	BASE REVENUES									
IMPACT FEES - WATER	141,441	216,895	238,907	150,000	141,455	150,000	157,500	162,225	165,470	167,124
IMPACT FEES - SEWER	113,792	260,299	385,744	175,000	272,817	250,000	262,500	270,375	275,783	278,540
INTEREST	27,571	62,751	106,118	35,197	63,355	34,030	99,276	81,308	14,321	37,099
TOTAL REVENUES	282,804	539,945	730,769	360,197	477,627	434,030	519,276	513,908	455,573	482,764
	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	36,197	1,000	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	1,589,605	1,243,462	150,000	878,638	1,853,648	0	0
TOTAL EXPENSES	36,197	1,000	0	1,589,605	1,243,462	150,000	878,638	1,853,648	0	0
NET REVENUES	246,607	538,945	730,769	(1,229,408)	(765,835)	284,030	(359,362)	(1,339,740)	455,573	482,764
	FUND BALANCE									
BEG BALANCE UNRESERVED	950,998	1,197,605	1,736,550	2,467,319	2,467,319	1,701,484	1,985,514	1,626,151	286,411	741,983
NET REVENUES	246,607	538,945	730,769	(1,229,408)	(765,835)	284,030	(359,362)	(1,339,740)	455,573	482,764
RESERVE FUTURE PROJS	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,197,605	1,736,550	2,467,319	1,237,911	1,701,484	1,985,514	1,626,151	286,411	741,983	1,224,747

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

WATER/SEWER PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
INTEREST EARNINGS	34,133	56,529	18,296	8,526	32,717	12,572	2,095	3,808	3,960	4,118
BOND PROCEEDS	2,214,824	0	0	1,418,092	1,612,000	0	0	0	0	0
TOTAL REVENUES	2,248,957	56,529	18,296	1,426,618	1,644,717	12,572	2,095	3,808	3,960	4,118
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	204,611	84,916	70,063	50,000	82,761	0	0	0	0	0
CAPITAL OUTLAY	115,415	1,581,104	101,520	1,000,000	756,310	1,037,000	0	0	0	0
TOTAL EXPENSES	320,026	1,666,020	171,583	1,050,000	839,071	1,037,000	0	0	0	0
NET REVENUES	1,928,931	(1,609,491)	(153,287)	376,618	805,646	(1,024,428)	2,095	3,808	3,960	4,118
FUND BALANCE										
BEGINNING BALANCE	145,725	2,074,656	465,165	311,878	311,878	1,117,524	93,096	95,191	98,999	102,959
NET REVENUES	1,928,931	(1,609,491)	(153,287)	376,618	805,646	(1,024,428)	2,095	3,808	3,960	4,118
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	2,074,656	465,165	311,878	688,496	1,117,524	93,096	95,191	98,999	102,959	107,077

**CITY OF SEABROOK
CAPITAL PROJECTS - ENTERPRISE FUND**

<u>PROJECT</u>	<u>ENTERPRISE DEBT ISSUE</u>	<u>\$</u>	<u>STATUS</u>
Waterlines on Todville 2nd-Hammer	2003	200,000	Completed
Waterlines on Todville Side Streets	2003	115,000	Completed
Waterlines Oceanview, Willowdell	2003	130,000	Completed
Waterline Dolphin	2003	105,000	Completed
Waterline Capri	2003	105,000	Completed
Waterline Aspen	2003	85,000	Completed
Waterline El Mar	2003	100,000	Completed
Waterline Hialeah, Islander Way	2003	80,000	Completed
Sewer Trunk 1300-1900 Meyer	2003	425,000	Completed
Sewer Trunk 1900-2900 Meyer	2003	504,000	Completed
Sewerline Pipeburst Miramar	2003	240,000	Completed
Misc. Pipeburst & Manhole Repair	2003	150,000	Completed
Waterline Delabrook	2005	15,000	Completed
Waterline Cedarbrook	2005	15,000	Completed
Waterline Brookwood	2005	15,000	Completed
Elevated Water Storage Tank	2005	1,375,000	Completed
12" Force Main 2700-3800 Hwy. 146	2005	125,000	Completed
Sewer System Bayview	2005	173,000	Completed
Red Bluff Area Sewer Improvements	2005	447,900	Completed
Sewerline Replacement S. Repsdorph	2005	50,000	Completed
Waterline Elam, Larrabee	2008	85,000	Not Started
Lift Station Conversion Elam/Sergeant	2005	100,000	Completed
Lift Station Conversion Miramar	2008	100,000	Not Started
Lift Station Upgrades (Various)	2008	852,000	Not Started

**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			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
<i>BASE REVENUES</i>										
EL LAGO CONTRIBUTION	0	0	0	0	100,000	0	0	0	0	0
INTEREST EARNINGS	59,408	157,769	155,686	109,291	107,605	1,503	(0)	(0)	(0)	(0)
BOND PROCEEDS	3,319,207	0	0	0	1,270,224	0	0	0	0	0
TOTAL REVENUES	3,378,615	157,769	155,686	109,291	1,477,829	1,503	(0)	(0)	(0)	(0)
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	144,234	3,815	30,114	50,000	76,508	40,000	0	0	0	0
CAPITAL OUTLAY	207,058	237,626	44,938	3,000,000	4,083,057	763,060	0	0	0	0
TOTAL EXPENSES	351,292	241,441	75,052	3,050,000	4,159,565	803,060	0	0	0	0
NET REVENUES	3,027,323	(83,672)	80,634	(2,940,709)	(2,681,736)	(801,557)	(0)	(0)	(0)	(0)
<i>FUND BALANCE</i>										
BEGINNING BALANCE	459,008	3,486,331	3,402,659	3,483,293	3,483,293	801,557	(0)	(0)	(0)	(0)
NET REVENUES	3,027,323	(83,672)	80,634	(2,940,709)	(2,681,736)	(801,557)	(0)	(0)	(0)	(0)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	3,486,331	3,402,659	3,483,293	542,584	801,557	(0)	(0)	(0)	(0)	(0)

CITY OF SEABROOK
CAPITAL PROJECTS - STREETS

<u>PROJECT</u>	<u>GO ISSUE</u>	<u>\$</u>	<u>STATUS</u>	<u>PROJECT</u>	<u>GO ISSUE</u>	<u>\$</u>	<u>STATUS</u>
Asphalt Overlay El Mar (Bahama-146)	2003	20,000	Completed	Asphalt Overlay Baywood	2008	57,558	Completed
Overlay & Gutter Repair N&S Flamingo	2003	100,000	Completed	Asphalt Overlay Humble	2008	25,300	Omitted
Repsdorph	2003	350,000	In Progress	Asphalt Overlay Capri (Bahama-146)	2008	23,000	Completed
Asphalt Overlay Cook Street	2005	5,000	Completed	Asphalt Overlay Nicholson	2008	5,187	Completed
Asphalt Overlay 1st St (Meyer-146)	2005	28,918	Completed	Asphalt Overlay Third St. off Nasa 1	2008	10,120	Completed
Asphalt Overlay Staples	2005	18,884	Completed	Asphalt Overlay Sydnor	2008	5,187	Completed
Asphalt Overlay Grunewald	2005	5,502	Completed	Asphalt Overlay Seventh	2008	6,957	Completed
Asphalt Overlay 1st St East Side	2005	12,650	Completed	Asphalt Overlay Seargent	2008	12,650	Completed
Asphalt Overlay Third	2005	37,587	Completed	Asphalt Overlay Elam South Side	2008	6,957	Completed
Asphalt Overlay Fourth	2005	33,552	Completed	Asphalt Overlay Pine Gully Park	2008	32,500	Omitted
Asphalt Overlay Fifth	2005	28,413	Completed	Asphalt Overlay Oceanview	2008	38,502	Completed
Asphalt Overlay N Meyer (2nd-146)	2005	19,051	Completed	Asphalt Overlay Willowdell	2008	25,021	Completed
Asphalt Overlay Moskowitz	2005	10,453	Completed	Asphalt Overlay Willowwisp	2008	26,952	Completed
Asphalt Overlay Hardesty	2005	16,442	Completed	Asphalt Overlay Aspen	2008	30,000	Completed
Asphalt Overlay Hall	2005	16,442	Completed	Asphalt Overlay Bimini	2008	29,000	Completed
Asphalt Overlay Bryan	2005	18,884	Completed	Asphalt Overlay Capri	2008	29,500	Completed
Sidewalk Repairs Citywide (1/2)	2005	100,000	Repsdorph	Asphalt Overlay Dolphin	2008	29,000	Completed
Repsdorph	2005	2,650,000	In Progress	Asphalt Overlay Bayview	2008	25,000	Completed
				Concrete Gutter Repair Bimini	2008	69,600	Completed
				Concrete Gutter Repair Capri	2008	71,050	Completed
				Concrete Gutter Repair Dolphin	2008	69,542	Completed
				Concrete Gutter Repair Capri (Bahama-146)	2008	31,900	Completed
				Concrete Road Repair Egret	2008	11,000	Completed
				Raise Side Streets off Lower Todville	2008	100,000	Completed
				Sidewalk Repairs Citywide (1/2)	2008	100,000	Repsdorph
				Stubout Street from Seabrook Island	2008	679,325	Repsdorph

**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			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
INTEREST EARNINGS	56,329	72,933	29,196	2,759	15,500	28,485	0	0	0	0
BOND PROCEEDS	1,863,000	0	0	0	1,861,750	0	0	0	0	0
TOTAL REVENUES	1,919,329	72,933	29,196	2,759	1,877,250	28,485	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	176,569	23,343	5,338	0	43,766	0	0	0	0	0
CAPITAL OUTLAY	587,289	1,775,578	952,459	0	638,281	1,294,490	0	0	0	0
TOTAL EXPENSES	763,858	1,798,921	957,797	0	682,027	1,294,490	0	0	0	0
NET REVENUES	1,155,471	(1,725,988)	(928,601)	2,759	1,195,223	(1,266,005)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	1,569,900	2,725,371	999,383	70,782	70,782	1,266,005	0	0	0	0
NET REVENUES	1,155,471	(1,725,988)	(928,601)	2,759	1,195,223	(1,266,005)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	2,725,371	999,383	70,782	73,541	1,266,005	0	0	0	0	0

**CITY OF SEABROOK
CAPITAL PROJECTS - FIRE DEPARTMENT**

<u>PROJECT</u>	<u>GO ISSUE</u>	<u>\$</u>	<u>STATUS</u>
Engine 109	2003	399,987	Completed
Fire Station & Training Ground	2003/2005	2,999,205	Completed
105 FT. Ladder	2005	1,000,000	In Progress
75 FT. Ladder	2008	717,000	Not Completed
Rescue Engine	2008	448,000	Not Completed
Engine	2008	461,000	Not Completed

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

PARKS PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30.									
	ACTUALS			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
INTEREST EARNINGS	N/A	N/A	N/A	0	5,905	1,051	0	0	0	0
MISC REVENUE					15,000	0				
BOND PROCEEDS	0	0	0	0	2,579,029	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	2,599,934	1,051	0	0	0	0
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	106,074	44,685	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	2,250,226	200,000	0	0	0	0
TOTAL EXPENSES	0	0	0	0	2,356,300	244,685	0	0	0	0
NET REVENUES	0	0	0	0	243,634	(243,634)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	0	0	0	0	243,634	0	0	0	0
NET REVENUES	0	0	0	0	243,634	(243,634)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	243,634	0	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			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
INTEREST EARNINGS	N/A	N/A	N/A	0	14,765	18,534	1,691	1,803	1,922	2,051
BOND PROCEEDS	0	0	0	0	1,340,064	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	1,354,829	18,534	1,691	1,803	1,922	2,051
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	531,085	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	800,000	0	0	0	0
TOTAL EXPENSES	0	0	0	0	531,085	800,000	0	0	0	0
NET REVENUES	0	0	0	0	823,744	(781,466)	1,691	1,803	1,922	2,051
FUND BALANCE										
BEGINNING BALANCE	0	0	0	0	0	823,744	42,278	43,969	45,772	47,695
NET REVENUES	0	0	0	0	823,744	(781,466)	1,691	1,803	1,922	2,051
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	823,744	42,278	43,969	45,772	47,695	49,745

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			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
EDUCATION GRANT	2,779	0	2,779	3,414	2,683	2,763	2,846	2,932	3,020	3,110
INTEREST	143	258	307	408	229	12	0	0	0	0
TOTAL REVENUES	2,922	258	3,086	3,822	2,912	2,775	2,846	2,932	3,020	3,110
BASE EXPENSES										
SERVICES	0	2,616	5,842	0	10,000	3,296	2,846	2,932	3,020	3,110
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	2,616	5,842	0	10,000	3,296	2,846	2,932	3,020	3,110
NET REVENUES	2,922	(2,358)	(2,756)	3,822	(7,088)	(521)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	9,801	12,723	10,365	7,609	7,609	521	0	0	0	0
NET REVENUES	2,922	(2,358)	(2,756)	3,822	(7,088)	(521)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	12,723	10,365	7,609	11,431	521	0	0	0	0	0

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			BUDGET			PROJECTED			
	2005	2006	2007	2008	2008 FORECAST	2009 BUDGET	2010	2011	2012	2013
BASE REVENUES										
CHILD SAFETY REVENUE	10,628	11,465	11,683	11,895	12,300	12,669	13,049	13,440	13,843	14,259
INTEREST	1,327	2,762	3,538	3,397	1,793	939	1	0	7	22
TOTAL REVENUES	11,955	14,227	15,221	15,292	14,092	13,608	13,050	13,440	13,850	14,281
BASE EXPENSES										
PERSONNEL SERVICES	0	0	1,981	0	29,465	30,000	8,000	8,000	8,000	8,000
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	3,668	7,681	12,732	7,000	7,541	10,000	5,100	5,100	5,100	5,100
CAPITAL OUTLAY	0	458	0	1,000	0	20,500	0	0	0	0
TOTAL EXPENSES	3,668	8,139	14,713	8,000	37,007	60,500	13,100	13,100	13,100	13,100
NET REVENUES	8,287	6,088	508	7,292	(22,915)	(46,892)	(50)	340	750	1,181
FUND BALANCE										
BEGINNING BALANCE	54,987	63,274	69,362	69,870	69,870	46,955	63	13	353	1,103
NET REVENUES	8,287	6,088	508	7,292	(22,915)	(46,892)	(50)	340	750	1,181
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	63,274	69,362	69,870	77,162	46,955	63	13	353	1,103	2,284

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			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
STEP FINES	n/a	n/a	n/a	0	49,125	0	0	0	0	0
INTEREST	n/a	n/a	n/a	0	100	0	5	5	5	5
TOTAL REVENUES	0	0	0	0	49,225	0	5	5	5	5
BASE EXPENSES										
SERVICES	n/a	n/a	n/a	0	0	0	5	0	0	0
CAPITAL OUTLAY	n/a	n/a	n/a	0	0	49,000	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	49,000	5	0	0	0
NET REVENUES	0	0	0	0	49,225	(49,000)	0	5	5	5
FUND BALANCE										
BEGINNING BALANCE	n/a	n/a	n/a	0	0	49,225	225	225	230	235
NET REVENUES	0	0	0	0	49,225	(49,000)	0	5	5	5
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	49,225	225	225	230	235	241

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			BUDGET			PROJECTED			
	2005	2006	2007	2008	2008	2009	2010	2011	2012	2013
BASE REVENUES										
INTEREST	889	1,431	2,880	2,471	3,373	5,018	95	335	579	469
MISC REVENUE	3,587	13,156	73,907	10,000	251,345	25,000	11,905	11,905	11,905	11,905
TOTAL REVENUES	4,476	14,587	76,787	12,471	254,718	30,018	12,000	12,240	12,484	12,374
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	6,721	1,200	0	0	0	0
CAPITAL OUTLAY	0	17,759	0	0	119,119	275,000	0	0	18,000	0
TOTAL EXPENSES	0	17,759	0	0	125,840	276,200	0	0	18,000	0
NET REVENUES	4,476	(3,172)	76,787	12,471	128,878	(246,182)	12,000	12,240	(5,516)	12,374
FUND BALANCE										
BEGINNING BALANCE	36,096	40,572	37,400	114,187	114,187	250,915	4,733	16,733	28,972	23,457
NET REVENUES	4,476	(3,172)	76,787	12,471	128,878	(246,182)	12,000	12,240	(5,516)	12,374
TRANSFR IN FUND 05	0	0	0	0	7,850	0	0	0	0	0
ENDING BALANCE	40,572	37,400	114,187	126,658	250,915	4,733	16,733	28,972	23,457	35,831

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			BUDGET			PROJECTED			
	2005	2006	2007	2008	2008	2009	2010	2011	2012	2013
	BASE REVENUES									
PARK IMPACT FEES	28,750	34,000	15,250	21,556	10,500	11,000	11,660	12,243	12,733	13,115
INTEREST	362	333	1,485	384	701	229	16	(188)	(235)	(428)
TOTAL REVENUES	29,112	34,333	16,735	21,940	11,201	11,229	11,660	12,243	12,733	13,115
	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	12,208	0	15,539	2,000	0	0	2,000	2,000	2,000	2,000
CAPITAL OUTLAY	39,895	22,021	5,025	20,000	22,000	30,000	30,000	15,000	30,000	15,000
TOTAL EXPENSES	52,103	22,021	20,564	22,000	22,000	30,000	32,000	17,000	32,000	17,000
NET REVENUES	(22,991)	12,312	(3,829)	(60)	(10,799)	(18,771)	(20,340)	(4,757)	(19,267)	(3,885)
	FUND BALANCE									
BEGINNING BALANCE	45,649	22,658	34,970	31,141	31,141	20,342	1,571	(18,769)	(23,526)	(42,794)
NET REVENUES	(22,991)	12,312	(3,829)	(60)	(10,799)	(18,771)	(20,340)	(4,757)	(19,267)	(3,885)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	22,658	34,970	31,141	31,081	20,342	1,571	(18,769)	(23,526)	(42,794)	(46,679)

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			2008			PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
MUN COURT SECURITY FEES	5,918	7,370	8,976	9,278	10,170	10,500	11,025	11,466	11,810	12,046
INTEREST	674	796	173	701	458	580	67	259	466	684
TOTAL REVENUES	6,592	8,166	9,149	9,979	10,628	11,080	11,025	11,466	11,810	12,046
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	3,400	0	0	0	0	0	0	0
SERVICES	0	0	1,492	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	29,898	0	5,000	5,000	38,000	5,000	5,000	5,000	5,000
TOTAL EXPENSES	0	29,898	4,892	5,000	5,000	38,000	5,000	5,000	5,000	5,000
NET REVENUES	6,592	(21,732)	4,257	4,979	5,628	(26,920)	6,025	6,466	6,810	7,046
FUND BALANCE										
BEGINNING BALANCE	34,255	40,847	19,115	23,372	23,372	29,000	2,080	8,105	14,571	21,381
NET REVENUES	6,592	(21,732)	4,257	4,979	5,628	(26,920)	6,025	6,466	6,810	7,046
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	40,847	19,115	23,372	28,351	29,000	2,080	8,105	14,571	21,381	28,427

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			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
COURT TECHNOLOGY FEES	7,692	9,809	12,104	11,000	15,641	16,000	16,480	16,974	17,484	18,008
INTEREST	377	1,235	989	1,053	306	82	3	13	13	2
TOTAL REVENUES	8,069	11,044	13,093	12,053	15,947	16,082	16,480	16,974	17,484	18,008
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	607	0	3,845	0	0	0	0	0	0	0
SERVICES	1,294	1,096	902	0	700	0	0	0	0	0
CAPITAL OUTLAY	0	2,716	24,500	0	30,000	20,000	16,000	17,000	18,000	20,000
TOTAL EXPENSES	1,901	3,812	29,247	0	30,700	20,000	16,000	17,000	18,000	20,000
NET REVENUES	6,168	7,232	(16,154)	12,053	(14,753)	(3,918)	480	(26)	(516)	(1,992)
FUND BALANCE										
BEGINNING BALANCE	21,598	27,766	34,998	18,844	18,844	4,091	173	653	627	111
NET REVENUES	6,168	7,232	(16,154)	12,053	(14,753)	(3,918)	480	(26)	(516)	(1,992)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	27,766	34,998	18,844	30,897	4,091	173	653	627	111	(1,881)

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

MUNICIPAL COURT TIME	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2008	2008	2009	PROJECTED			
	2005	2006	2007	BUDGET	FORECAST	BUDGET	2010	2011	2012	2013
BASE REVENUES										
TIME PAYMENT FEES	1,427	1,570	1,304	1,700	1,871	2,000	2,160	2,268	2,336	2,383
INTEREST	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,427	1,570	1,304	1,700	1,871	2,000	2,160	2,268	2,336	2,383
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	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	13,000	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	13,000	0	0	0	0
NET REVENUES	1,427	1,570	1,304	1,700	1,871	(11,000)	2,160	2,268	2,336	2,383
FUND BALANCE										
BEGINNING BALANCE	5,115	6,542	8,112	9,416	9,416	11,287	287	2,447	4,715	7,051
NET REVENUES	1,427	1,570	1,304	1,700	1,871	(11,000)	2,160	2,268	2,336	2,383
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	6,542	8,112	9,416	11,116	11,287	287	2,447	4,715	7,051	9,434

APPENDIX

CITY OF SEABROOK
ORDINANCE NO. 2008-21
BUDGET ORDINANCE
FY 2008-09

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2008 AND ENDING ON SEPTEMBER 30, 2009 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD ON SEPTEMBER 30, 2008 IN ACCORDANCE WITH THE CITY'S CHARTER AND WITH STATE LAW.

WHEREAS, the City Manager on July 15, 2008, filed a proposed budget with the Council for the fiscal year commencing October 1, 2008, 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 30, 2008, 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 \$ 15,607,289 for the General Fund, Enterprise Fund, and Debt Service Fund, and \$5,271,997 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 2008-2009 Budget, be and the same are hereby, in all things, approved, appropriated and amended. Copies of the 2008-2009 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 30TH DAY OF SEPTEMBER, 2008.

Gary T. Penola
GARY T. PENOLA, 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. 2008-20
CRIME CONTROL AND PREVENTION DISTRICT BUDGET ORDINANCE
FY 2008-09

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK CRIME CONTROL AND PREVENTION DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2008 AND ENDING ON SEPTEMBER 30, 2009 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 30, 2008.

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 30, 2008; and

WHEREAS, the Board approved a proposed budget for the fiscal year commencing October 1, 2008 on September 30, 2008; and

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

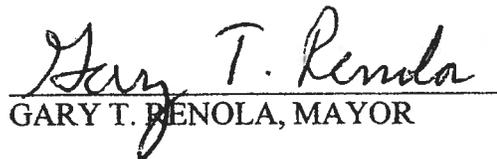
WHEREAS, the City Council held a public hearing on the budget on September 30, 2008 prior to approving the District's budget; now, therefore

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

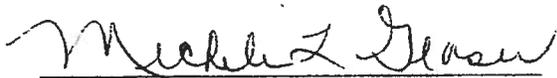
THAT, a budget in the amount of \$607,458 for the Crime Control and Prevention District Budget, prepared and submitted by the Board of Directors of the District is, in all things, approved, appropriated and amended. A copy of the 2008-2009 Budget Revenue and Expense Summary, identified as Exhibit A, is hereby attached and made a part of this Ordinance.

AND IT IS SO ORDERED.

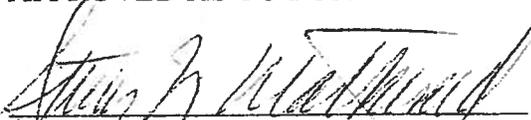
PASSED, APPROVED, AND ADOPTED ON FIRST AND FINAL READING THIS THE 30TH DAY OF SEPTEMBER, 2008.


GARY T. RENOLA, MAYOR

ATTEST:


MICHELE L. GLASER, TRMC
CITY SECRETARY

APPROVED AS TO FORM:


STEVEN L. WEATHERED
CITY ATTORNEY

CITY OF SEABROOK
ORDINANCE NO. 2008-22
EDC BUDGET ORDINANCE
FY 2008-09

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AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK ECONOMIC DEVELOPMENT CORPORATION BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2008 AND ENDING ON SEPTEMBER 30, 2009 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 30, 2008.

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, 2008, 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 \$827,302 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 2008 2009 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 30TH DAY OF SEPTEMBER, 2008.

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. 2008-30
TAX ORDINANCE**

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5 AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES
6 FOR THE CITY OF SEABROOK, TEXAS FOR THE FISCAL YEAR ENDING
7 SEPTEMBER 30, 2009 AND DIRECTING THE ASSESSMENT AND COLLECTION
8 THEREOF.

9
10 WHEREAS the City Council of the City of Seabrook finds that the tax for the
11 year 2008 hereinafter levied for current expenses of the city and the general improvement
12 of the city and its property is in all respects necessary and must be levied to provide the
13 revenue requirements of its budget for the ensuing year; and

14
15 WHEREAS the City Council of the City of Seabrook further finds that the taxes
16 for the year 2008, hereinafter levied, are necessary to pay interest and to provide the
17 required sinking fund on outstanding bonds of the city issued for municipal purposes;
18 now, therefore,

19
20 BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SEABROOK,
21 STATE OF TEXAS:

22
23 SECTION 1. For the current expenses of the City of Seabrook and for the
24 general improvement of the city and its properties, there is hereby levied and ordered to
25 be assessed and collected for the year 2008 and for each year thereafter until it be
26 otherwise provided and ordered, an ad valorem tax at the rate of 43.0122 cents on each
27 one hundred dollars (\$100.00) assessed valuation on all property situated with the limits
28 of the City of Seabrook, which property is not exempt from taxation under valid laws.

29
30 THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE
31 AND OPERATIONS THAN LAST YEAR'S TAX RATE.

32
33 THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND
34 OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY (\$39.68).

35
36 SECTION 2. For the purpose of paying interest and providing for a sinking fund
37 for the payment of each issue of waterworks system, sewer system and general obligation
38 bonds, including payment of the various installments of principal which may be payable
39 during the ensuing year of such bonds, there is hereby levied and ordered to be assessed
40 and collected for 2008 and for each year thereafter until it be otherwise provided and
41 ordered, an ad valorem tax at the rate of 15.8251 cents on each hundred dollars (\$100.00)
42 assessed valuation on all property situated within the limits of the City of Seabrook,
43 which property is not exempt from taxation under valid laws.

45 **SECTION 3.** The total ad valorem tax rate in the City of Seabrook to be assessed
 46 and collected for **2008** and for each year thereafter until it be otherwise provided and
 47 ordered is **58.8373 cents** on each hundred dollars (\$100.00) assessed valuation on all
 48 property situated within the limits of the City of Seabrook, which property is not exempt
 49 from taxation under valid laws.

50
51

52 **SECTION 4.** All taxes levied hereby are payable on or before December 31,
 53 **2008**. Taxpayers who have not paid their tax bill levied hereunder on or before the 31st
 54 day January, **2009** shall be assessed a penalty of six percent (6%) of the amount of the tax
 55 for the first calendar month it is delinquent plus one percent (1%) for each additional
 56 month or portion of a month the tax remains unpaid prior to July 1st of the year becomes
 57 delinquent. A tax delinquent on July 1st incurs a total penalty of twelve percent (12%) of
 58 the amount of delinquent tax without regard to the number of months the tax has been
 59 delinquent. A delinquent tax accrues interest at the rate of one percent (1%) for each
 60 month the tax remains unpaid.

61

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

66

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

70

71 **PASSED, APPROVED AND ADOPTED ON FIRST AND FINAL**
 72 **READING THIS THE 21ST DAY OF OCTOBER, 2008.**

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Gary T. Renola

 GARY T. RENOLA, MAYOR

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ATTEST:

APPROVED AS TO FORM:

Michele L. Glaser

 MICHELE L. GLASER, TRMC
 CITY SECRETARY

Steven L. Weathered

 STEVEN L. WEATHERED
 CITY ATTORNEY



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. 2007-06
ADOPTION OF THE CITY'S INVESTMENT POLICY

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

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

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

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

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

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

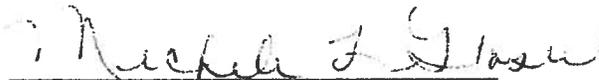
AND IT IS SO ORDERED

PASSED, APPROVED AND ADOPTED THIS 20TH DAY OF MARCH, 2007.



Robin C. Riley, 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. They may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except in a qualified public depository as established by state laws.

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

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

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

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.