



City of Seabrook, Texas
**2010-2011 Fiscal Year
Budget**

October 1, 2010 through September 30, 2011

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INTRODUCTION

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

FISCAL YEAR ENDING SEPTEMBER 30, 2011

**MAYOR
GARY RENOLA**

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

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

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

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

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

**COUNCIL PERSON, PLACE NO. 6
LAURA DAVIS**

BACKGROUND

History

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

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

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

Location

Seabrook is part of Harris County and is located in the Clear Lake area which is approximately 25 miles southeast of Houston. The city is surrounded by Galveston Bay to the east, Clear Lake to the south, the cities of El Lago and Taylor Lake Village to the west, and in the north Seabrook's city limits end at the City of Pasadena's border. In addition to Seabrook, Clear Lake's northern shore is outlined by the communities of El Lago, Nassau Bay, Taylor Lake Village and Webster. The city limits of Seabrook contain 3,648 acres with 10.75 miles of shoreline. More than 50 percent of the city is water. Currently, the City of Seabrook's population is estimated to be 12,000.

Amenities/Services

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

- * Baybrook Park
- * Bayside 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
- * Pelican Path Park
- * Pine Gully Park
- * Robinson Park
- * Seabrook Wildlife Park
- * Wildwood Park

Other privately funded recreational facilities in Seabrook include:

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

The city provides the following community emergency services:

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

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

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

SUMMARIES & CHARTS

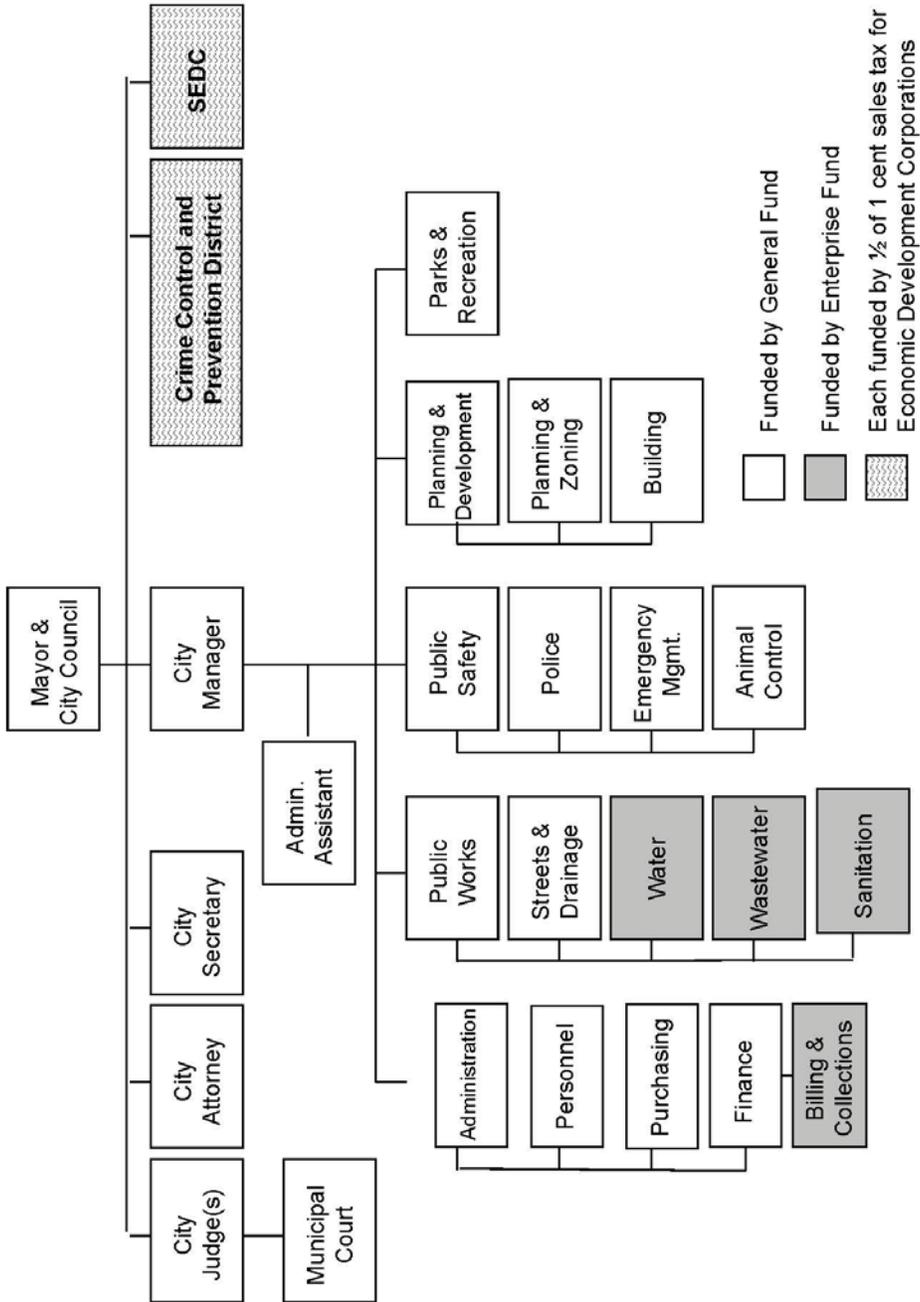
CITY OF SEABROOK
2010-11 BUDGET
COMBINED FUND SUMMARY

	01	06	07	08	09	12	14	15	19	20	30	33
	GENERAL	LAW ENFORCE	CHILD SAFETY	DEBT SERVICE	FEDERAL SEIZURE	STEP	PUBLIC SAFETY	HOTEL MOTEL	CAPITAL IMPACT	ENTER-PRISE	CAP PROJ WW/SS	FIRE PROJ GO BDS
EST BEG BAL	2,631,229	3,327	19,735	1,698,068	90,724	86,988	0	475,819	2,054,630	2,444,685	438,625	1,175,885
REVENUES												
TAXES	6,046,367	0	0	1,370,791	0	0	0	331,706	0	210,705	0	0
INTERGOVERNMENTAL	387,129	2,830	0	0	0	0	0	0	0	0	0	0
SERVICES	749,500	0	0	0	0	0	0	0	0	5,815,070	0	0
OTHER	50,000	0	13,900	0	25,000	41,200	50,400	0	150,000	141,276	0	0
INTEREST	4,605	0	30	3,396	136	51	0	1,697	4,109	4,278	868	1,176
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	0	0	0	0	0	0
TRANSF FRM OTHER FUND	1,549,872	0	0	0	0	0	0	0	0	0	0	0
APPROPRIATIONS	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	8,787,473	2,830	13,930	1,374,187	25,136	41,251	50,400	333,403	154,109	6,171,330	868	1,176
TOTAL FUNDS	11,418,702	6,157	33,664	3,072,255	115,860	128,239	50,400	809,223	2,208,739	8,616,015	439,493	1,177,061
EXPENDITURES												
PERSONNEL	5,804,468	0	0	0	0	0	0	4,723	0	1,075,181	0	0
SUPPLIES	309,550	0	0	0	3,500	0	0	2,500	0	71,275	0	0
SERVICES	2,445,787	6,000	30,000	1,500	6,000	0	0	326,180	0	2,642,767	1,400	0
CAPITAL OUTLAY	158,381	0	0	0	100,000	125,000	50,400	0	0	177,500	145,000	1,175,000
CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	1,352,291	0	0	0	0	0	561,870	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0	0	0	0	1,519,872	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	8,718,186	6,000	30,000	1,353,791	109,500	125,000	50,400	333,403	0	6,048,465	146,400	1,175,000
NET REVENUE	69,287	(3,170)	(16,070)	20,396	(84,364)	(83,749)	0	0	154,109	122,865	(145,532)	(1,173,824)
END BALANCE	2,700,516	157	3,664	1,718,464	6,360	3,239	0	475,820	2,208,739	2,567,550	293,093	2,061

CITY OF SEABROOK
2010-11 BUDGET
COMBINED FUND SUMMARY

	35 ST PROJ GO BDS	37 NEW PARK GO BDS	38 LIBRARY GO BDS	39 LAKES/REPS CO	42 PARK IMPROVE	50 CRIME CONTROL	70 SEDC II	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	TOTAL
EST BEG BAL	119,511	304,790	30,948	722,703	24,168	308,965	1,656,324	46,827	16,901	9,672	14,360,522
TAXES	0	0	0	0	0	625,000	675,000	0	0	0	9,259,570
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	0	0	389,959
SERVICES	0	0	0	0	0	0	0	0	0	0	6,564,570
OTHER	0	0	0	0	7,500	0	0	11,274	1,500	14,974	507,024
INTEREST	239	229	62	1,445	48	309	3,714	91	0	94	26,577
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	1,549,872
APPROPRIATIONS	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	239	229	62	1,445	7,548	625,309	678,714	11,365	1,500	15,068	18,297,572
TOTAL FUNDS	119,750	305,019	31,010	724,148	31,716	934,274	2,335,038	58,192	18,401	24,740	32,658,094
PERSONNEL	0	0	0	0	0	584,710	112,874	7,769	0	0	7,589,744
SUPPLIES	0	0	0	0	0	20,000	3,000	0	0	1,000	410,825
SERVICES	0	0	0	0	0	66,700	696,900	0	0	1,000	6,224,234
CAPITAL OUTLAY	0	304,000	31,000	0	25,000	0	30,000	45,000	17,000	18,000	2,401,281
CONSTRUCTION	0	0	0	620,920	0	0	194,332	0	0	0	815,252
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	30,000	0	0	0	1,944,161
OPERATING TRANSF OUT	0	0	0	0	0	0	0	0	0	0	1,519,872
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	304,000	31,000	620,920	25,000	671,410	1,067,106	52,769	17,000	20,000	20,905,369
NET REVENUE	239	(303,771)	(30,939)	(619,475)	(17,452)	(46,101)	(388,392)	(41,424)	(15,500)	(4,932)	(2,607,797)
END BALANCE	119,750	1,019	10	103,228	6,716	262,865	1,267,932	5,403	1,401	4,740	11,752,725

ORGANIZATION CHART



Funded by General Fund
 Funded by Enterprise Fund
 Each funded by 1/2 of 1 cent sales tax for Economic Development Corporations

OPERATING BUDGET

GENERAL FUND

GENERAL FUND**Fund Description**

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

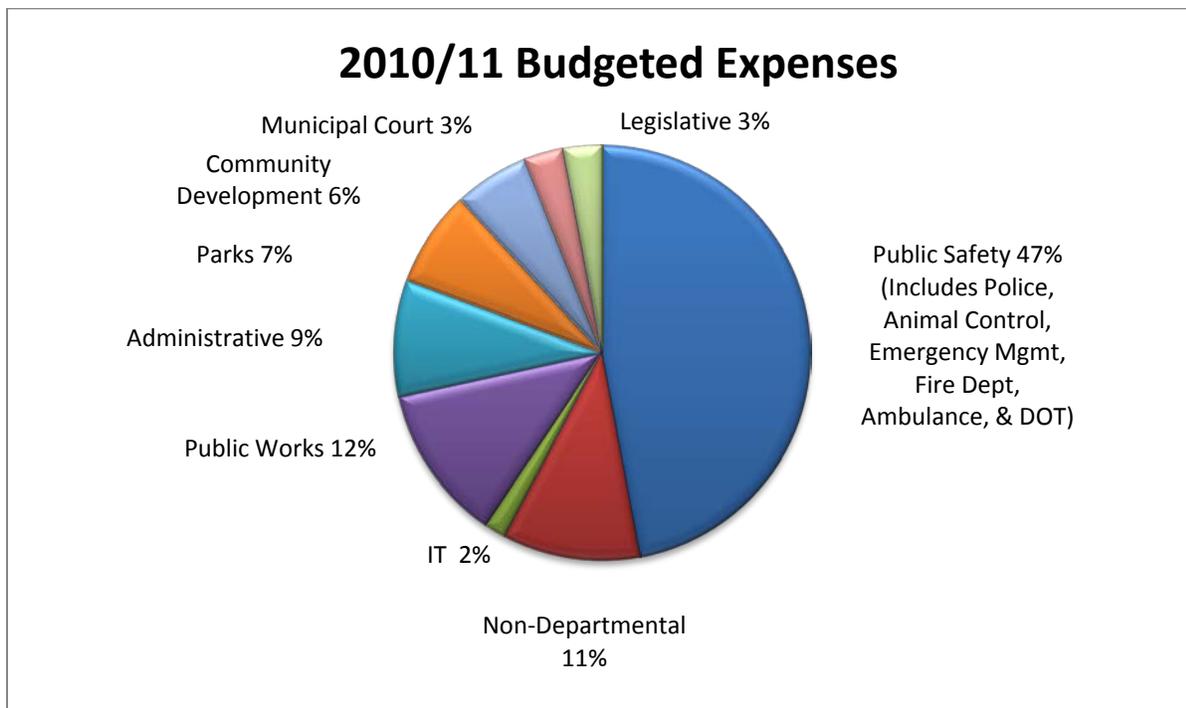
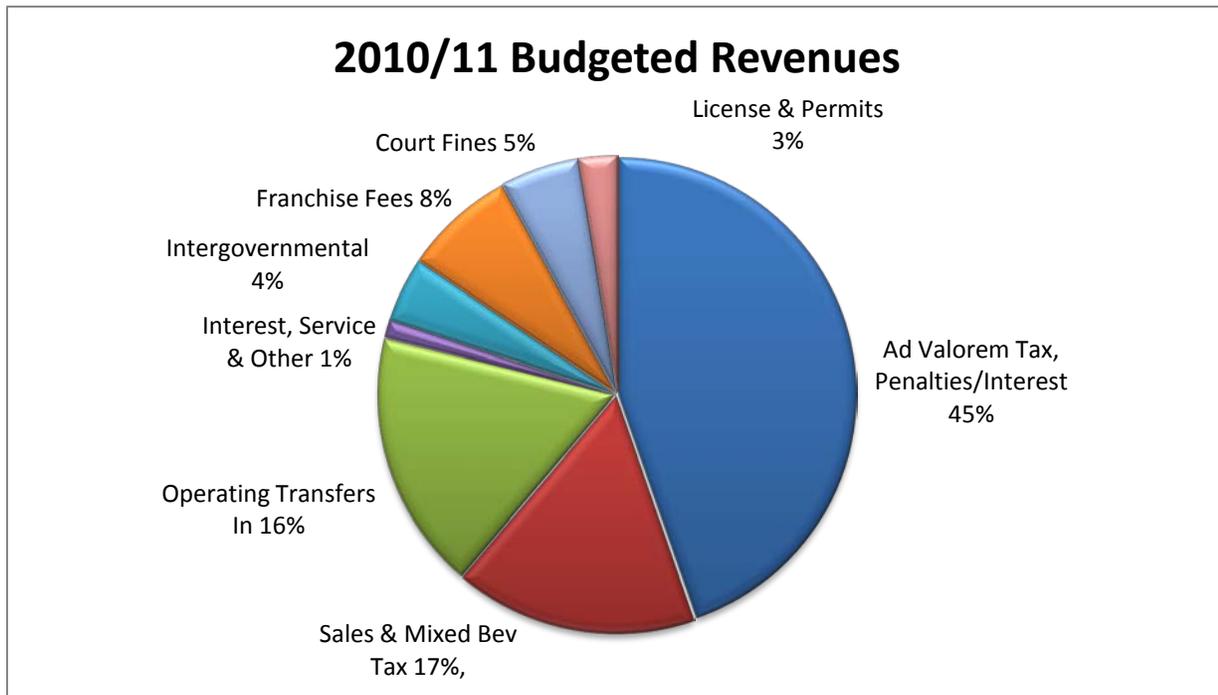
The purpose of the General Fund is to provide the City with the following services: Legislative, City Administration, Public Safety, Parks, Public Works, Community Development, and Municipal Court. The primary sources of revenue are from property taxes, sales taxes, franchise fees, license and permit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

2010/11 BUDGET REVENUES

Property Taxes	\$ 3,926,367
Non-Property Taxes	1,450,000
Franchise Fees	670,000
Fines & Licenses	697,500
Interest	4,605
Services	52,000
Intergovernmental	387,129
Other Revenue	50,000
Fund Transfers	<u>1,549,872</u>
Total Revenues	\$ 8,787,473

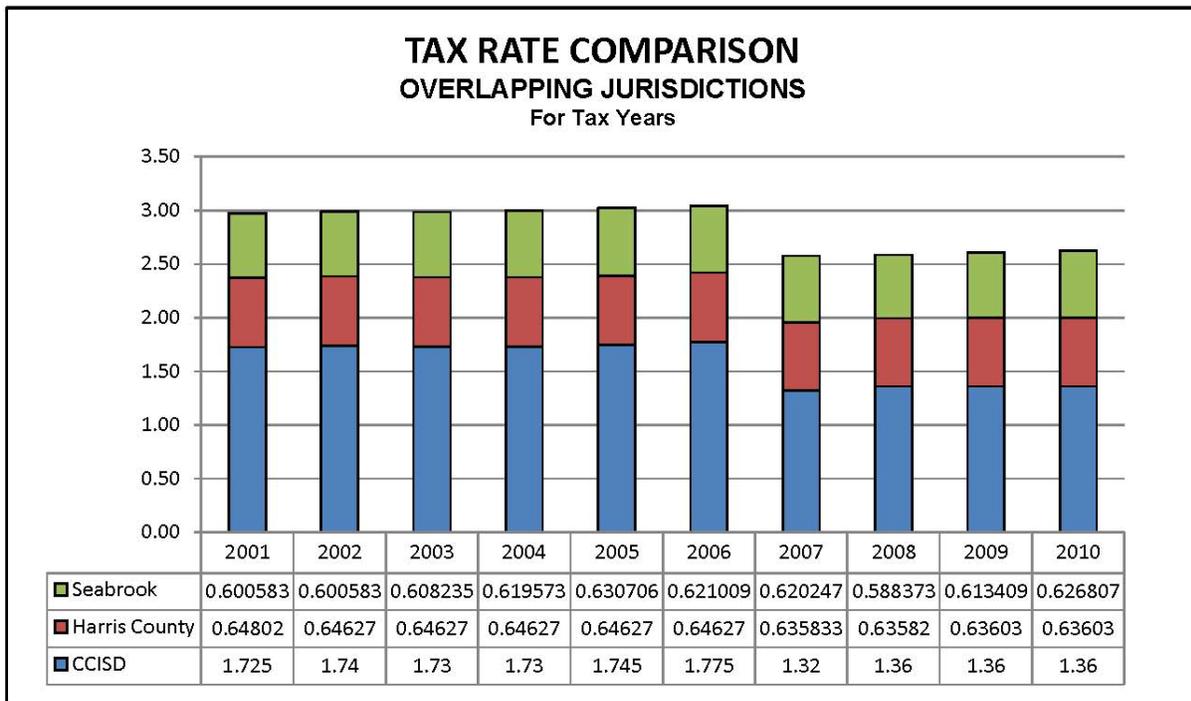
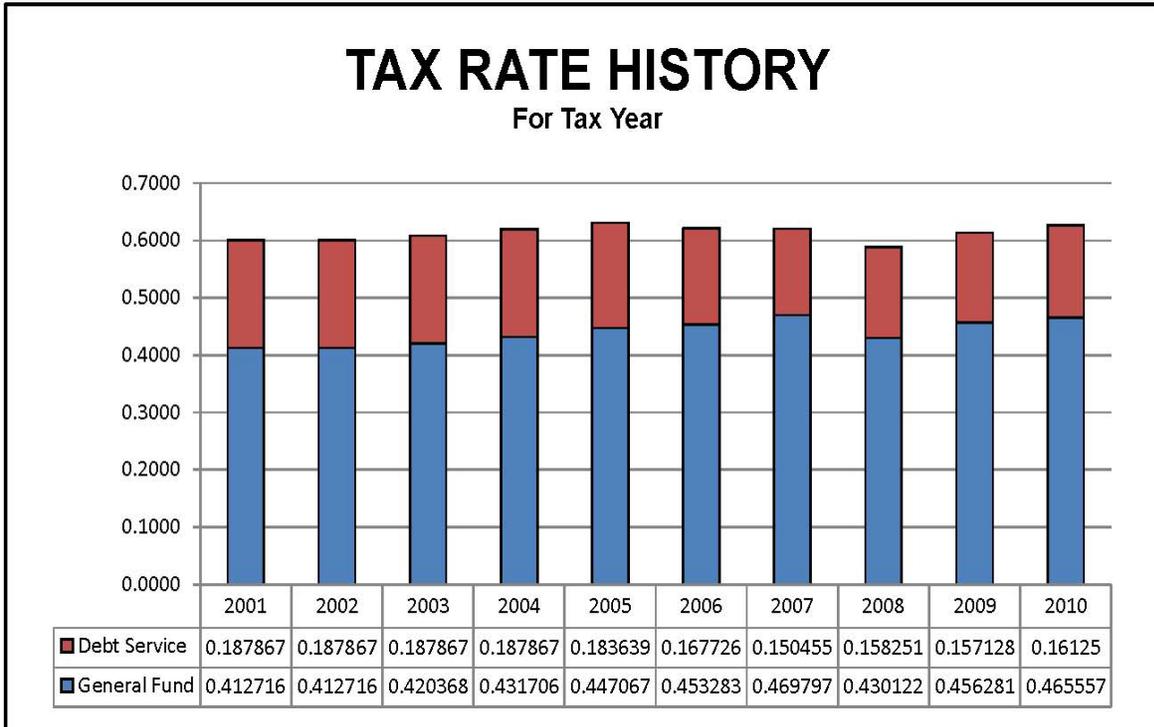
2010/11 BUDGET EXPENDITURES

Legislative	\$ 256,748
Administrative	786,618
IT	148,347
Emergency Mgmt	115,524
Public Safety	2,961,417
Fire Department	685,366
Animal Control	113,445
DOT	226,446
Parks & Recreation	649,463
Public Works	1,061,324
Community Development	513,161
Municipal Court	268,823
Non-Departmental	<u>931,504</u>
Total Expenditures	\$ 8,718,186



DISTRIBUTION OF AD VALOREM TAXES

	<u>TOTAL</u>	<u>O&M</u>	<u>DEBT</u>
Total Taxable Value	\$839,559,310	\$839,559,310	\$839,559,310
Tax Rate Per \$100	<u>0.626807</u>	<u>0.465557</u>	<u>0.161250</u>
Subtotal	\$ 5,145,158	\$ 3,908,627	\$ 1,353,791
Est. Collection Rate		<u>97%</u>	<u>100%</u>
Subtotal	\$ 5,145,158	\$ 3,791,367	\$ 1,353,791
Est. Delinquent, Supplemental, & Refunded	<u>85,000</u>	<u>85,000</u>	<u>0</u>
TOTAL TAX LEVY	\$ 5,230,158	\$ 3,876,367	\$ 1,353,791



CITY OF SEABROOK
 MULTI-YEAR FINANCIAL OVERVIEW
 GENERAL FUND

GENERAL FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
BASE REVENUES										
AD VALOREM TAXES - CURRENT RATE	3,192,513	3,495,378	3,650,082	3,798,381	3,732,998	3,876,367	4,031,422	4,192,679	4,360,386	4,534,801
PENALTIES & INTEREST	53,643	53,618	46,126	60,000	56,236	50,000	50,375	50,753	51,133	51,517
SALES TAX	1,366,603	1,694,366	1,520,677	1,575,000	1,397,014	1,360,000	1,417,500	1,488,375	1,562,794	1,640,933
FRANCHISE TAX	694,064	706,194	683,669	710,000	682,981	670,000	689,430	709,423	729,997	751,167
OTHER TAX	99,610	106,450	106,327	110,000	105,592	100,000	101,000	102,010	103,030	104,060
LICENSE & PERMITS	321,577	249,809	377,942	300,000	237,047	225,000	242,550	259,529	276,138	291,602
CHARGES FOR SERVICES	31,829	47,652	45,481	37,407	64,651	52,000	52,520	53,045	53,576	54,111
MUNICIPAL COURT FEES	259,458	346,117	335,051	277,000	339,585	347,500	360,705	374,412	388,639	403,408
DOT FINES	170,074	164,107	107,448	143,300	76,456	125,000	129,750	132,613	136,591	140,689
INTEREST INCOME	165,330	102,474	13,426	23,573	5,205	4,605	67,513	99,596	123,076	170,068
INTERGOVERNMENTAL	195,946	1,171,445	3,528,387	382,147	729,898	387,129	398,743	410,705	423,026	435,717
OTHER REVENUE	83,151	170,379	96,309	65,000	89,841	50,000	51,000	52,020	53,060	54,122
TOTAL REVENUES	6,633,798	8,207,989	10,510,926	7,481,808	7,517,505	7,237,601	7,591,507	7,925,159	8,261,447	8,632,195
BASE EXPENSES										
PERSONNEL SERVICES	4,696,688	5,276,444	5,497,789	5,983,555	5,888,989	5,804,468	6,094,692	6,399,426	6,719,398	7,055,368
MATERIALS & SUPPLIES	285,984	294,121	279,112	353,445	266,085	309,550	315,741	322,056	328,497	335,067
SERVICES	2,348,489	2,384,615	2,531,064	2,500,362	2,514,794	2,445,787	2,494,702	2,544,596	2,595,488	2,647,398
CAPITAL OUTLAY	20,587	201,313	183,862	121,828	918,379	158,381	163,132	168,026	173,067	178,259
HURRICANE IKE	0	942,583	3,270,072	0	(91,107)					
TOTAL EXPENSES	7,351,749	9,099,076	11,761,899	8,959,190	9,497,140	8,718,186	9,068,267	9,434,105	9,816,450	10,216,092
NET REVENUES	(717,951)	(891,086)	(1,250,973)	(1,477,382)	(1,979,635)	(1,480,585)	(1,476,760)	(1,508,946)	(1,555,003)	(1,583,897)
FUND BALANCE										
BEGINNING FUND BALANCE	1,918,186	2,361,732	2,746,629	2,833,483	2,833,483	2,631,229	2,700,516	2,845,602	3,076,908	3,401,361
NET REVENUES	(717,951)	(891,086)	(1,250,973)	(1,477,382)	(1,979,635)	(1,480,585)	(1,476,760)	(1,508,946)	(1,555,003)	(1,583,897)
ENTERPRISE FUND TRF	1,104,082	1,180,741	1,195,596	1,325,553	1,600,553	1,361,491	1,415,951	1,472,589	1,531,493	1,592,752
SEDC TRANSFER	65,556	30,000	30,000	30,000	55,000	30,000	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENTRPRSE FUND TRF-FRANCHISE FEES	0	0	93,714	121,828	121,828	158,381	205,895	267,663	347,962	452,351
TRNSF. FROM/(TO) CAPITAL PROJECTS	(8,141)	65,242	18,517	0	0	0	0	0	0	0
TRNSF. FROM RESERVES	0	0	0	0	0	0	0	0	0	0
APPROPRIATION FOR PORT FUND	0	0	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	2,361,732	2,746,629	2,833,483	2,833,482	2,631,229	2,700,516	2,845,602	3,076,908	3,401,361	3,862,568

CITY OF SEABROOK
2010-2011 BUDGET
FUND 01 - GENERAL FUND

100-GENERAL FUND REVENUE

REVENUE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2011 BUDGET VS	
				2010	2010	2011	2010 FORECAST		2010 BUDGET	
	2007	2008	2009	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
7010 PROPERTY TAX, CURRENT	3,068,100	3,336,235	3,571,592	3,693,381	3,659,025	3,791,367	132,342	3.62%	97,986	2.65%
7011 PRIOR YEAR CURRENT TAX	0	0	0	0	0	0	0	0.00%	0	0.00%
7015 PROPERTY TAX, SUPPLEMENTAL	4,708	245	0	5,000	0	0	0	0.00%	(5,000)	-100.00%
7020 PROPERTY TAX, DELINQUENT	119,705	145,978	78,489	100,000	73,973	85,000	11,027	14.91%	(15,000)	-15.00%
7021 PRIOR YEAR DELINQUENT TAX	0	0	0	0	0	0	0	0.00%	0	0.00%
7030 PROPERTY TAX, REFUNDED	0	12,920	0	0	0	0	0	0.00%	0	0.00%
7100 SALES TAX	1,366,603	1,594,366	1,520,677	1,575,000	1,397,014	1,350,000	(47,014)	-3.37%	(225,000)	-14.29%
7210 FRANCHISE TAX, PRIVATE	694,064	706,194	683,669	710,000	682,981	670,000	(12,981)	-1.90%	(40,000)	-5.63%
7220 MIXED DRINK TAX	99,610	106,450	106,327	110,000	105,592	100,000	(5,592)	-5.30%	(10,000)	-9.09%
7300 PENALTY & INTEREST, TAXES	53,643	53,618	46,126	60,000	56,236	60,000	(6,236)	-11.09%	(10,000)	-16.67%
7301 PRIOR YEAR P&I	0	0	0	0	0	0	0	0.00%	0	0.00%
8250 EMERGENCY MANAGEMENT	13,882	13,361	15,008	15,762	15,762	15,762	0	0.00%	0	0.00%
8251 FED/STATE DISASTER REIMBURSEMENT	0	917,583	3,145,072	0	114,957	0	(114,957)	-100.00%	0	0.00%
8255 SPEC. OP. GRANT (STEP)	0	24,242	45,805	39,988	9,925	36,727	26,802	270.04%	(3,261)	-8.15%
8265 ARRA GRANTS	0	0	0	3,905	112,501	3,904	(108,597)	-96.53%	(1)	-0.03%
8270 GRANT-HMGP	0	0	0	0	150,000	0	(150,000)	-100.00%	0	0.00%
8605 DISPATCH & OTHER SERVICES	10,000	10,000	10,000	10,000	10,000	10,000	0	0.00%	0	0.00%
8606 LEASE ON FIRE STATION	172,064	206,259	312,502	312,492	316,753	320,736	3,983	1.26%	8,244	2.64%
8610 CONTRACT MOWING	450	904	2,669	1,000	7,509	1,000	(6,509)	-86.68%	0	0.00%
8620 PARK FEES	13,329	28,518	21,876	20,000	43,211	35,000	(8,211)	-19.00%	15,000	75.00%
8625 POOL RECEIPTS	18,050	18,230	20,937	16,407	13,930	16,000	2,070	14.86%	(407)	-2.48%
8640 LICENSE & PERMITS	321,577	249,809	377,942	300,000	237,047	225,000	(12,047)	-5.08%	(75,000)	-25.00%
9503 DOT FINES	170,074	164,107	107,448	143,300	76,456	125,000	48,544	63.49%	(18,300)	-12.77%
9504 OMNI FEES	1,462	490	1,282	1,500	1,975	2,000	25	1.27%	500	33.33%
9505 COURT RECEIPTS	253,273	342,993	333,649	270,000	332,005	340,000	7,995	2.41%	70,000	25.93%
9508 MUNICIPAL COURT TIME PAYMENT FEE	4,723	2,634	121	5,500	5,605	5,500	(105)	-1.88%	0	0.00%
9510 INTEREST	165,330	102,474	13,426	23,573	5,205	4,605	(600)	-11.53%	(18,968)	-80.47%
9520 OTHER REVENUE	55,300	147,901	84,505	40,000	78,581	40,000	(38,581)	-49.10%	0	0.00%
9521 OIL & GAS ROYALTIES	27,851	22,064	11,804	25,000	11,260	10,000	(1,260)	-11.19%	(15,000)	-60.00%
9522 ANIMAL CONTROL DONATION	0	415	0	0	0	0	0	0.00%	0	0.00%
SUBTOTAL	6,633,798	8,207,989	10,510,926	7,481,808	7,517,505	7,237,601	(279,904)	-3.72%	(244,207)	-3.26%
9907 TRANS FRM/(TO) CAP PROJEC	(8,141)	0	18,517	0	0	0	0	0.00%	0	0.00%
9910 EDC TRANSFER	65,556	30,000	30,000	30,000	55,000	30,000	(25,000)	-45.45%	0	0.00%
9919 SANIT FRANCHISE TRANSFER	0	0	93,714	121,828	121,828	158,381	36,553	30.00%	36,553	30.00%
9920 ENTERPRISE FUND TRANSFER	1,104,082	1,180,741	1,195,597	1,325,553	1,600,553	1,361,491	(239,062)	-14.94%	35,938	2.71%
SUBTOTAL	1,161,497	1,210,741	1,337,828	1,477,381	1,777,381	1,549,872	(227,509)	-12.80%	72,491	4.91%
TOTAL REVENUES	7,795,295	9,418,730	11,848,754	8,959,189	9,294,886	8,787,473	(507,413)	-5.46%	(171,716)	-1.92%

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 2009-10 objectives**

- Complete paperless agenda training for Records Clerk. *This training was started but was not completed.*
- Update paperless agenda software. *Software has been updated.*
- Add more P&Z, BOA and Parks minutes on laser fiche. *Unable to accomplish due to budget constraints.*
- 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. *Conducted special city election in November, 2009 and special Charter and Crime Control District Election in May, 2010. Assistant City Secretary handled step-by-step procedures for November, 2009 election.*
- Provide administrative support for the Charter Review Commission. *Charter Review Commission began meeting in August, 2009. 33 of 40 Charter Amendments were approved by Seabrook voters on May 6, 2010. Completed work in updating Charter changes in June, 2010.*
- 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. *City Secretary completed her second re-certification 11/2009. Third recertification due 11/2014. Assistant has completed 50% of requirements for first re-certification due 11/2012.*
- Continue orientation training for candidates and newly appointed council members. *Ongoing.*
- Expand information on city web site. *Council and all board meeting minutes for previous 12 months have been added to the web site and past 12 months of all Council agendas. All forms originated in city secretary's office have also been added.*

Goals for budget year 2010-11 include:

- Complete paperless agenda training for Records Clerk/Department Secretary.
- Reassign work to accommodate loss of ½ of position of Records Clerk/Department Secretary.
- Conduct May, 2011 regular election and runoff election as needed. Allow Assistant to handle step-by-step election process.
- Review all records in storage; combine two accounts with Iron Mountain Storage to save money. Destroy all records allowed by records retention policy.
- Write formal records retention policy for e-mail. Train other departments.
- Prepare written department procedures and policies manual to be used for disasters.
- Add complete agenda packet for all council meetings to web site if IT Manager says it is feasible.

CITY OF SEABROOK
2010-2011 BUDGET
FUND 01 - GENERAL FUND

100 - LEGISLATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS 2010 FORECAST		2011 BUDGET VS 2010 BUDGET	
	2007	2008	2009	2010 BUDGET	2010 FORECAST	2011 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	122,695	135,264	145,902	161,336	163,254	149,976	(13,278)	-8.13%	(11,360)	-7.04%
3011 EDUCATION INCENTIVE	1,685	2,538	2,400	3,600	2,401	3,600	1,199	49.96%	0	0.00%
3012 OVERTIME	3,055	1,077	1,552	3,300	667	2,000	1,333	199.99%	(1,300)	-39.39%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	9,602	10,705	11,643	12,870	12,222	11,902	(320)	-2.62%	(968)	-7.52%
3110 RETIREMENT	17,801	19,943	22,689	34,223	34,252	32,515	(1,736)	-5.07%	(1,707)	-4.99%
3120 HOSPITALIZATION	14,375	12,569	13,001	19,100	18,897	12,409	(6,487)	-34.33%	(6,690)	-35.03%
3130 WORKERS COMPENSATION	594	324	598	317	376	269	(108)	-28.65%	(49)	-15.37%
3150 GIFT/APPRECIATION CERTIFICATE	144	144	144	100	144	100	(44)	-30.56%	0	0.00%
3300 MAYOR COUNCIL FEES	25,942	26,375	26,210	26,400	25,986	13,200	(12,786)	-49.20%	(13,200)	-50.00%
3350 UNEMPLOYMENT BENEFITS	133	297	135	405	596	567	(29)	-4.80%	162	40.00%
TOTAL PERSONNEL	196,026	209,237	224,274	261,651	258,793	226,538	(32,255)	-12.46%	(35,112)	-13.42%
4010 OFFICE SUPPLIES	0	0	19	750	0	0	0	0.00%	(750)	-100.00%
4011 POSTAGE	(382)	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	904	834	1,782	500	0	400	400	0.00%	(100)	-20.00%
TOTAL SUPPLIES	522	834	1,801	1,250	0	400	400	0.00%	(850)	-68.00%
5020 DUES & SUBSCRIPTIONS	510	829	856	1,000	865	700	(165)	-19.08%	(300)	-30.00%
5030 RENTAL & SERVICE AGREEMNTS	0	0	509	2,450	0	3,510	3,510	0.00%	1,060	43.27%
5041 IT HARDWARE	9,442	0	0	0	0	0	0	0.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	134	0	200	0	0	0	0.00%	(200)	-100.00%
5180 MAINT-BLDGS & GROUNDS	0	0	0	0	0	0	0	0.00%	0	0.00%
5195 ELECTION EXPENSE	0	15,007	1,728	10,000	33,545	12,000	(21,545)	-64.23%	2,000	20.00%
5300 TRAINING & CONFERENCE	17,836	19,275	9,806	17,000	9,935	7,000	(2,935)	-29.55%	(10,000)	-58.82%
5400 TELEPHONE	636	1,527	1,591	3,500	1,191	1,600	409	34.33%	(1,900)	-54.29%
5465 MISC EXPENDITURES	10,364	10,824	8,588	9,500	2,303	5,000	2,697	117.08%	(4,500)	-47.37%
TOTAL SERVICES	38,789	47,596	23,079	43,650	47,840	29,810	(18,030)	-37.69%	(13,840)	-31.71%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	235,337	257,666	249,154	306,551	306,633	256,748	(49,885)	-16.27%	(49,802)	-16.25%

ADMINISTRATIVE – HUMAN RESOURCES

MISSION STATEMENT

The purpose of the Human Resources Department is to ensure that the City recruits and hires qualified personnel, complies with federal and state laws, maintains a safe and drug free working environment, and ensures a fair and equitable human resource management system by balancing the needs of employees and the City. This department will also administer the general liability insurance program for all claims involving the City, and suggest and/or implement loss prevention training to minimize the cost of risk to the City.

Accomplishments on budget year 2009-10 objectives

- Human Resources will continue to finalize, document and close out all active claims for the City in relation to Hurricane Ike. *The close out process continues with the State of Texas DEM. Of the 50 Project Worksheets written by FEMA, as of September 30, 2010, 3 have been audited.*
- Human Resources will review and revise the City's Personnel Policies and Procedures to stay competitive and current with applicable state and federal regulations. *In September 2010, a review and revision began at staff level with tentatively completion around November, 2010.*
- Human Resources will develop and deliver training programs to help staff and managers accomplish their goals for departmental and personal goals. *In 2010, the City entered into a cooperative agreement SGR to offer the Supervisor Series program to our current and potential managers.*
- Human Resources will undertake review of the payroll processes and procedures to accomplish continued increased efficiency and quality of the compensation to City employees. *Electronic timekeeping systems were researched with the IT Department during the fiscal year for improved efficiency. In an effort to prepare for the transition, the City underwent a pay day conversion to actual time in July, 2010. Pending future funding, the Payroll Division of Human Resources will assist in converting to a fully automated timesheet system.*
- Human Resources will continue to provide administrative support to the Hotel Tax Fund. *Continued support by attending meetings, working with the Bay Area CVB , website, and budget process.*
- Human Resources will support the Safety Committee in its ongoing training events and assist in the review and revision of the Safety Manual. *Administrative support was given for training and administrative activities during the year.*

Goals for budget year 2010-11 include:

- Establish, update, administer and effectively communicate sound policies, rules and practices that treat employees with equality while maintaining compliance with employment and labor laws
- Continued research and evaluation of options for economic and financially sound long term funding of all employee benefits through various plan designs
- Inspire and encourage a high level of employee morale through recognition and effective communication
- Provide ongoing training opportunities to assist staff and managers accomplish their goals for departmental and personal goals
- Ongoing administrative support to the Hotel Tax Fund
- Provide a work atmosphere that is safe, healthy and secure through the ongoing support of the Safety Committee, safety training, and better defined wellness program
- Continue close out and auditing process on FEMA Project Worksheets from Hurricane Ike 2008

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 2009-10 objectives:

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

Goals for budget year 2010-11 include:

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

ADMINISTRATIVE – FINANCE**MISSION STATEMENT**

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

Accomplishments on budget year 2009-10 objectives

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

Goals for budget year 2010-11 include:

- Coordinate with IT department on implementation and training on Incode's Purchase Order module
- Continue cross-training of accountant in all areas of finance department including investments, capital assets, audit procedures, etc.
- Complete the procedure manuals for each area and store information electronically so it is accessible to departments for cross-training.
- Continue online posting of financial records to retain Gold Circle Leadership Award from State Comptroller
- 5-year Capital Improvement plan

CITY OF SEABROOK
2010-2011 BUDGET
FUND 01 - GENERAL FUND

102-ADMINISTRATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2011 BUDGET VS	
	2007	2008	2009	2010	2010	2011	2010 FORECAST		2010 BUDGET	
				BUDGET	FORECAST	BUDGET	CHANGE	%CHANGE	CHANGE	%CHANGE
3010 SALARIES	465,443	512,266	551,097	535,298	535,730	510,215	(25,516)	-4.76%	(25,083)	-4.69%
3011 EDUCATION INCENTIVE	1,003	899	853	825	634	600	(35)	-5.46%	(225)	-27.29%
3012 OVERTIME	911	0	382	1,200	882	1,200	318	36.00%	0	0.00%
3014 CAR ALLOWANCE	7,339	7,200	7,200	7,200	7,477	7,200	(277)	-3.71%	0	0.00%
3015 CONTRACT LABOR	0	565	770	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	33,883	36,189	38,614	40,988	35,815	39,720	3,905	10.90%	(1,269)	-3.09%
3110 RETIREMENT	66,858	73,660	82,770	109,968	112,165	107,011	(5,154)	-4.59%	(2,957)	-2.69%
3120 HOSPITALIZATION	57,458	52,551	56,246	58,157	60,101	54,513	(5,588)	-9.30%	(3,644)	-6.27%
3130 WORKERS COMPENSATION	1,033	1,228	1,144	1,017	1,153	885	(269)	-23.28%	(132)	-12.96%
3150 GIFT/APPRECIATION CERTIFICATES	384	384	384	400	402	400	(2)	-0.61%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	681	834	455	1,046	1,585	1,276	(309)	-19.51%	230	21.94%
TOTAL PERSONNEL	634,993	685,776	739,914	756,099	755,944	723,018	(32,926)	-4.36%	(33,081)	-4.38%
4010 OFFICE SUPPLIES	201	743	573	600	194	0	(194)	-100.00%	(600)	-100.00%
4150 SMALL TOOLS & EQUIPMENT	1,075	4,153	470	1,200	729	800	71	9.80%	(400)	-33.33%
TOTAL SUPPLIES	1,276	4,896	1,043	1,800	923	800	(123)	-13.32%	(1,000)	-55.56%
5020 DUES & SUBSCRIPTIONS	1,600	1,971	2,455	2,600	1,684	2,500	816	48.50%	(100)	-3.85%
5025 BANK FEES	0	0	0	0	0	0	0	0.00%	0	0.00%
5041 IT HARDWARE	0	0	386	0	152	0	(152)	-100.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	2,989	0	0	0	0	0	0	0.00%	0	0.00%
5200 PROF FEES-ACCTG	30,255	37,400	46,335	45,000	39,000	50,000	11,000	28.21%	5,000	11.11%
5300 TRAINING & CONFERENCE	11,106	11,322	10,424	12,000	5,026	8,000	2,974	59.18%	(4,000)	-33.33%
5305 MOVING EXPENSE	6,793	0	0	0	0	0	0	0.00%	0	0.00%
5320 INSURANCE AUTO	0	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	0	0	443	1,680	2,166	1,800	120	7.14%	120	7.14%
5465 MISC EXPENDITURES	2,621	1,575	409	500	642	500	(142)	-22.13%	0	0.00%
TOTAL SERVICES	55,363	52,268	60,451	61,780	48,669	62,800	14,497	29.79%	1,020	1.65%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	691,632	742,940	801,409	819,679	805,536	786,618	(18,552)	-2.30%	(33,061)	-4.03%

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.

COMPUTER HARDWARE

Fiscal Year	Equipment	Units
2011	Replace computers made between 2002 and 2005	13
	Replace 1 police server made in 2003	1
2012	Replace computers made in 2006	14
	Replace City Council Laptops + Docking Stations	12
	Replace 2 servers made in 2006 (1 police and 1 City Hall)	2
2013	Replace computers made in 2007	21
	Replace 2 servers made in 2007 (1 Police, 1 City Hall)	2
2014	Replace five servers made in 2008 (4 City Hall, 1 Police)	5
	Replace computers made in 2008	23

COMPUTER SOFTWARE & PROJECTORS

	Priority
Purchase and install automated time management/payroll time entry system . Timekeeping is now a very labor intensive manual process for every department. Our late cutoff date for payroll causes a lot of duplicate work which is tracked on paper.	1
Automate HR processes via Incode HR Module . Regulatory compliance and record keeping efficiency. HR keeps many employee records, and interacts with employees for decades after they leave the city. Much of their documentation can be managed electronically with software that integrates with Payroll.	2
Implement centralized electronic Purchasing . Current paper purchase orders are cumbersome and difficult to audit. The Incode integrated purchasing module would help us track budgets more efficiently.	5
Install ceiling mounted projector in Council Chambers . More productive meetings, Jury instructions during court sessions.	3
Install ceiling mounted projectors in conference rooms . Current projector is worn out because of constant transporting. Some buttons no longer work on it.	4
Purchase and install integrated Document Imaging System (cost includes hardware and training)	6

**CITY OF SEABROOK
2010-2011 BUDGET
FUND 01 - GENERAL FUND**

103-IT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2011 BUDGET VS	
				2010	2010	2011	2010 FORECAST		2010 BUDGET	
	2007	2008	2009	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	0	79,484	84,773	86,290	86,420	129	0.15%	1,646	1.94%
3011 EDUCATION INCENTIVE	0	0	300	300	300	300	0	0.06%	0	0.00%
3012 OVERTIME	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	0	0	5,615	6,508	5,992	6,634	642	10.71%	126	1.94%
3110 RETIREMENT	0	0	11,754	17,425	17,766	18,124	358	2.01%	699	4.01%
3120 HOSPITALIZATION	0	0	12,265	12,381	12,208	12,280	71	0.58%	(101)	-0.81%
3130 WORKERS COMPENSATION	0	0	154	161	156	150	(6)	-4.05%	(11)	-6.91%
3150 GIFT/APPRECIATION CERTIFICATES	0	0	48	50	48	50	2	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	0	45	135	189	189	0	0.00%	54	40.00%
TOTAL PERSONNEL	0	0	109,664	121,733	122,950	124,147	1,197	0.97%	2,413	1.98%
4150 SMALL TOOLS & EQUIPMENT	0	0	2,072	2,400	7,453	19,000	11,547	154.95%	16,600	
4400 MISC SUPPLIES	0	0	679	700	261	700	440	168.71%	0	0.00%
TOTAL SUPPLIES	0	0	2,750	3,100	7,713	19,700	11,987	155.41%	16,600	535.48%
5020 DUES & SUBSCRIPTIONS	0	0	389	500	355	500	145	40.85%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	0	0	512	1,500	1,229	1,500	271	22.10%	0	0.00%
5400 TELEPHONE	0	0	1,564	1,500	1,423	1,500	77	5.43%	0	0.00%
5465 MISC EXPENDITURES	0	0	1,464	1,000	280	1,000	720	257.30%	0	0.00%
TOTAL SERVICES	0	0	3,929	4,500	3,286	4,500	1,214	36.94%	0	0.00%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	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	116,344	129,333	133,949	148,347	14,397	10.75%	19,013	14.70%

EMERGENCY MANAGEMENT**MISSION STATEMENT**

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

Accomplishments on budget year 2009-10 objectives

- Apply for grants and money that may become available through state and federal;
Accomplished
- Continue to work on all grants received; *Accomplished*
- Network with other Emergency Management Groups both Locally and State Level;
Accomplished
- Facilitate one tabletop exercise and one functional exercise for City of Seabrook;
Accomplished
- Participate in Texas Division of Emergency Management Homeland Security Conference in February; *Accomplished*
- Work with Harris County Office of Homeland Security Emergency Management and other agency to Update the Local Mitigation Action Plan; *Accomplished*
- Review/update Basic Emergency Plan and twenty-two annexes as needed for out of date compliance; *Accomplished*
- Complete quarterly reporting requirements for Emergency Management Preparedness grant;
Accomplished
- Take minimum of two courses offered by Texas Division of Emergency Management;
Accomplished
- Conduct Town Hall Hurricane Meeting for citizens of City of Seabrook; *Accomplished*
- Conduct Hurricane Awareness meetings with all employees of City of Seabrook;
Accomplished
- Install Weather Station located in the Seabrook Office of Emergency Management;
Accomplished
- Keep notification ongoing with all essential personnel on hazardous situations; *Accomplished*
- Complete the FEMA Professional Development Series Courses for emergency Management.
Accomplished

Goals for Budget Year 2010-2011 include:

- Apply for grants and money that may become available through state and federal;
- Develop a Surge/Flood warning system throughout the City of Seabrook;
- Conduct CERT training;
- Continue with the networking of the other Emergency Management groups, both locally and at the state level;
- Participate in Texas Division of Emergency Management Homeland Security Conference/Hurricane Conference;
- Facilitate one tabletop exercise and one functional exercise for City of Seabrook;
- Review/update Basic Emergency Management Plan and twenty-two annexes as needed for out of date compliance;
- Complete quarterly reporting requirements for Emergency Management Preparedness grant;
- Take a minimum of two courses offered by Texas Division of Emergency Management;
- Conduct Town Hall Hurricane meeting for citizens;
- Instruct city hall staff on ICS 100 and 700;
- Instruct city council on ICS 100 and 700 and the mayor on required courses;
- Keep notification ongoing with all essential personnel on hazardous situations;
- Work with the Seabrook Volunteer Fire Department and the Seabrook Police Department to conduct training together to establish better communications in the times of disaster.

”””
 CITY OF SEABROOK
 2010-2011 BUDGET
 FUND 01 - GENERAL FUND

106-EMERGENCY MANAGEMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2011 BUDGET VS	
				2010	2010	2011	2010 FORECAST		2010 BUDGET	
	2007	2008	2009	BUDGET	FORECAST	BUDGET	CHANGE	%CHANGE	CHANGE	%CHANGE
3010 SALARIES	41,754	45,181	0	44,351	44,349	59,182	14,833	33.45%	14,832	33.44%
3011 EDUCATION INCENTIVE	115	1,500	0	2,025	1,869	2,700	831	44.44%	675	33.33%
3012 OVERTIME	0	0	0	300	204	300	96	46.92%	0	0.00%
3100 FICA TAXES	3,105	3,163	0	3,571	3,385	4,757	1,372	40.52%	1,186	33.22%
3110 RETIREMENT	5,810	6,587	0	9,532	9,476	12,996	3,520	37.14%	3,464	36.34%
3120 HOSPITALIZATION	8,214	9,955	0	7,885	5,183	6,157	974	18.78%	(1,728)	-21.92%
3130 WORKERS COMPENSATION	99	108	102	117	85	107	22	25.26%	(10)	-8.61%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	0	50	48	50	2	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	45	99	0	135	189	189	0	0.00%	54	40.00%
TOTAL PERSONNEL	59,192	66,641	102	67,965	64,790	86,438	21,648	33.41%	18,473	27.18%
4010 OFFICE SUPPLIES	339	1,473	497	1,000	530	500	(30)	-5.69%	(500)	-50.00%
4011 POSTAGE	61	0	286	320	70	300	230	328.57%	(20)	-6.25%
4040 OIL & GAS	72	117	138	50	167	100	(67)	-39.95%	50	100.00%
4400 MISC SUPPLIES	903	0	0	1,000	1,055	800	(255)	-24.14%	(200)	-20.00%
TOTAL SUPPLIES	1,376	1,590	921	2,370	1,821	1,700	(121)	-6.66%	(670)	-28.27%
5020 DUES & SUBSCRIPTIONS	250	350	250	500	150	300	150	100.00%	(200)	-40.00%
5030 RENTALS & SERVICE AGRMTS	4,790	2,320	931	2,000	187	1,000	813	435.70%	(1,000)	-50.00%
5110 MAINT-AUTOS/EQUIP	0	22	736	1,000	400	700	300	75.00%	(300)	-30.00%
5170 MAINTENANCE - RADIOS	760	0	0	1,000	100	500	400	400.00%	(500)	-50.00%
5211 PROF FEES - INSPECTIONS	0	3,875	9,513	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	3,368	1,430	1,517	3,000	1,413	2,000	587	41.57%	(1,000)	-33.33%
5310 UNIFORMS	0	0	0	500	0	500	500	0.00%	0	0.00%
5320 AUTO INS	0	0	0	0	351	386	36	10.13%	386	0.00%
5400 TELEPHONE	5,894	7,213	6,355	10,300	7,713	7,000	(713)	-9.25%	(3,300)	-32.04%
5405 PHONE NETWORK NOTIFICATION SYS	0	11,225	11,225	14,400	11,225	14,000	2,775	24.72%	(400)	-2.78%
5406 AUTOMATION WORKSTATION	7,888	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	603	189	313	1,500	972	1,000	28	2.83%	(500)	-33.33%
TOTAL SERVICES	23,553	26,625	30,840	34,200	22,511	27,386	4,875	21.66%	(6,814)	-19.92%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	84,121	94,855	31,863	104,535	89,122	115,524	26,402	29.62%	10,989	10.51%

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 for budget year 2010-11 include:

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

All goals for the year 2009-10 were accomplished with the exception of filling all open positions for dispatch.

CITY OF SEABROOK
 2010-2011 BUDGET
 FUND 01 - GENERAL FUND
 200-PUBLIC SAFETY

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2011 BUDGET VS	
	2007	2008	2009	2010		2011 BUDGET	2010 FORECAST		2010 BUDGET	
				BUDGET	FORECAST		\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	1,291,404	1,577,606	1,617,083	1,682,094	1,636,960	1,642,863	5,903	0.36%	(39,230)	-2.33%
3011 EDUCATION INCENTIVE	23,471	31,748	33,118	34,575	35,053	42,480	7,427	21.19%	7,905	22.86%
3012 OVERTIME	98,345	174,594	158,400	159,988	166,432	163,000	(3,432)	-2.06%	3,012	1.88%
3015 CONTRACT LABOR	850	0	0	0	0	0	0	0.00%	0	0.00%
3016 OVERTIME GRANT	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	104,955	132,824	133,274	138,511	132,907	140,585	7,677	5.78%	2,073	1.50%
3110 RETIREMENT	192,639	248,544	263,829	366,680	375,364	386,304	10,939	2.91%	19,624	5.35%
3120 HOSPITALIZATION	213,874	220,649	215,544	232,648	219,264	224,404	5,140	2.34%	(8,245)	-3.54%
3130 WORKERS COMPENSATION	37,069	43,270	35,090	31,677	30,729	27,711	(3,018)	-9.82%	(3,966)	-12.52%
3140 PSYCHOLOGICAL SERVICES	1,410	420	600	3,500	1,446	3,500	2,054	142.01%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	1,776	1,776	1,824	3,000	1,776	3,000	1,224	68.92%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	1,044	3,085	1,395	4,050	5,904	5,670	(234)	-3.97%	1,620	40.00%
3810 SALARY/O.T. REIMBURSEMENT	(2,168)	(7,770)	(4,250)	0	(793)	0	793	-100.00%	0	0.00%
TOTAL PERSONNEL	1,964,669	2,426,745	2,455,908	2,656,724	2,605,043	2,639,517	34,474	1.32%	(17,207)	-0.65%
4005 SUPPLIES-POLICE OPERATION	14,371	13,930	13,751	17,500	6,910	15,000	8,090	117.09%	(2,500)	-14.29%
4010 OFFICE SUPPLIES	9,724	7,256	7,345	12,000	7,783	12,000	4,217	54.19%	0	0.00%
4011 POSTAGE	1,453	1,723	625	3,500	1,888	3,500	1,612	85.34%	0	0.00%
4015 SUPPLIES-ID	335	0	507	5,500	1,230	5,000	3,770	306.59%	(500)	-9.09%
4016 SUPPLIES/SMALL EQ-DOT	0	0	166	0	0	0	0	0.00%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	1,717	3,639	1,675	3,000	2,279	3,000	721	31.65%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	37,016	77,378	41,523	77,400	49,033	60,000	10,967	22.37%	(17,400)	-22.48%
4150 SMALL TOOLS & EQUIPMENT	10,704	914	6,006	15,000	8,627	10,000	1,373	15.92%	(5,000)	-33.33%
TOTAL SUPPLIES	75,320	104,840	71,599	133,900	77,749	108,500	30,751	39.55%	(25,400)	-18.97%
5020 DUES & SUBSCRIPTIONS	1,425	473	410	3,000	1,167	3,000	1,833	157.07%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	43,758	56,602	32,245	38,000	29,002	36,000	6,998	24.13%	(2,000)	-5.26%
5041 IT HARDWARE	0	15,189	58	0	0	0	0	0.00%	0	0.00%
5042 IT SOFTWARE	0	7,836	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	37,629	34,117	40,040	30,000	29,637	31,000	1,363	4.60%	1,000	3.33%
5115 MAINT-OFFICE EQUIP	2,370	1,129	387	3,500	1,250	3,000	1,750	140.00%	(500)	-14.29%
5170 MAINTENANCE - RADIOS	8,190	21,463	14,704	17,000	9,565	15,000	5,435	56.82%	(2,000)	-11.76%
5175 JANITORIAL SERVICES	1,940	11,100	10,045	19,000	10,539	10,000	(539)	-5.11%	(9,000)	-47.37%
5180 MAINT-BLDGS & GROUNDS	5,919	3,358	3,314	3,500	2,903	3,500	597	20.57%	0	0.00%
5241 CONTRACT-FIRE CHIEF	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	13,581	9,890	13,346	12,000	14,874	12,000	(2,874)	-19.32%	0	0.00%
5301 CONTINUING EDUCATION FUNDS	1,835	1,560	0	0	0	0	0	0.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	36,239	21,015	28,330	21,000	18,792	20,000	1,208	6.43%	(1,000)	-4.76%
5311 HANDGUN TRAINING EXPENSE	3,644	6,359	4,753	5,100	2,600	5,000	2,400	92.31%	(100)	-1.96%
5320 INSURANCE-AUTO	15,128	17,003	17,926	20,000	15,683	20,000	4,317	27.53%	0	0.00%
5325 INSURANCE-LAW ENFORCEMENT	13,870	15,427	15,183	20,000	16,085	20,000	3,915	24.34%	0	0.00%
5340 DETENTION SUPPLIES	103	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	19,231	27,119	31,319	28,000	18,601	25,000	6,399	34.40%	(3,000)	-10.71%
5405 PHONE NETWORK NOTIFICATION SV	0	0	0	0	0	0	0	0.00%	0	0.00%
5410 UTILITIES	1,229	2,182	2,164	2,330	2,437	2,400	(37)	-1.50%	70	3.00%
5465 MISC EXPENDITURES	6,867	4,551	3,411	7,700	4,172	7,500	3,328	79.79%	(200)	-2.60%
5490 CRIME PREVENTION DIV EXP	859	242	0	0	0	0	0	0.00%	0	0.00%
5473** AMORT CAPITAL	9,566	0	0	0	0	0	0	0.00%	0	0.00%
5496 D.A.R.E.	0	0	0	0	0	0	0	0.00%	0	0.00%
5497 C.I.D.	213	0	0	0	0	0	0	0.00%	0	0.00%
5498 CJD GRANT	0	0	0	0	0	0	0	0.00%	0	0.00%
5499 PROJECT S.A.V.E.D.	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	223,595	256,615	217,636	230,130	177,305	213,400	36,095	20.36%	(16,730)	-7.27%
6010 AUTOS & TRUCKS	0	(7,023)	43,082	0	112,116	0	(112,116)	-100.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	(7,023)	43,082	0	112,116	0	(112,116)	-100.00%	0	0.00%
TOTAL EXPENDITURES	2,263,583	2,781,176	2,788,225	3,020,754	2,972,213	2,961,417	(10,796)	-0.36%	(59,337)	-1.96%

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.

Accomplishments on budget year 2009-10 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

The first three goals will be returning goals for the year 2010-11.

Goals for budget year 2010-11 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;

CITY OF SEABROOK
2010-2011 BUDGET
FUND 01 - GENERAL FUND

210 - ANIMAL CONTROL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2011 BUDGET VS	
	2007	2008	2009	2010	2010	2010	2010 FORECAST		2010 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	76,926	55,471	53,262	60,187	58,757	60,096	1,339	2.28%	(91)	-0.15%
3011 EDUCATION INCENTIVE	900	990	1,025	1,290	1,290	1,290	0	0.01%	0	0.00%
3012 OVERTIME	3,444	184	371	4,800	772	4,800	4,028	521.40%	0	0.00%
3100 FICA TAXES	5,983	4,144	3,965	5,070	4,315	5,063	748	17.33%	(7)	-0.14%
3110 RETIREMENT	10,042	5,748	7,633	9,719	12,383	13,833	1,450	11.71%	4,114	42.33%
3120 HOSPITALIZATION	14,371	8,167	8,433	8,629	8,395	8,376	(19)	-0.23%	(252)	-2.92%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	1,242	842	895	914	837	996	159	18.97%	82	9.00%
3150 GIFT/APPRECIATION CERTIFICATES	96	96	48	100	96	100	4	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	135	198	87	270	380	378	(2)	-0.49%	108	40.00%
TOTAL PERSONNEL	113,139	75,840	75,718	90,978	87,226	94,932	7,706	8.83%	3,954	4.35%
4010 OFFICE SUPPLIES	70	306	184	200	112	200	88	79.02%	0	0.00%
4011 POSTAGE	0	0	0	25	0	0	0	0.00%	(25)	-100.00%
4040 OIL & GAS	3,479	5,531	2,876	5,000	3,954	5,000	1,046	26.47%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,950	450	2,645	2,300	302	2,000	1,698	562.30%	(300)	-13.04%
4160 ANIMAL FOOD & SUPPLIES	592	663	527	900	479	900	421	87.95%	0	0.00%
4400 MISC SUPPLIES	219	0	211	800	338	500	162	47.96%	(300)	-37.50%
4401 VETERINARY SUPPLIES	812	390	103	2,500	512	1,500	988	192.99%	(1,000)	-40.00%
TOTAL SUPPLIES	7,122	7,340	6,546	11,725	5,696	10,100	4,404	77.32%	(1,625)	-13.86%
5020 DUES & SUBSCRIPTIONS	0	35	25	100	0	100	100	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	1,334	1,617	3,078	1,500	3,284	1,500	(1,784)	-54.32%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	500	100	500	400	400.00%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	767	550	625	600	650	650	0	0.00%	50	8.33%
5212 PROF FEES - ARCHITECTURAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	35	210	93	250	82	250	168	206.37%	0	0.00%
5310 UNIFORMS & LAUNDRY	138	60	485	750	132	500	368	278.82%	(250)	-33.33%
5320 INSURANCE-AUTO	1,076	477	926	926	784	862	79	10.05%	(64)	-6.87%
5330 INSURANCE-MISC	0	0	0	501	501	501	0	0.00%	0	0.00%
5400 TELEPHONE	1,876	655	708	530	1,192	750	(442)	-37.09%	220	41.51%
5410 UTILITIES	2,908	2,426	2,754	1,900	2,788	2,500	(288)	-10.34%	600	31.58%
5465 MISC EXPENDITURES	266	196	907	300	96	300	204	213.94%	0	0.00%
TOTAL SERVICES	8,401	6,226	9,600	7,857	9,608	8,413	(1,195)	-12.43%	556	7.08%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE SUPPLIES	0	0	0	0	0	0	0	0.00%	0	0.00%
6050 BUILDINGS/RENOVATIONS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	128,662	89,406	91,864	110,560	102,530	113,445	10,915	10.65%	2,886	2.61%

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.

Accomplishments on budget year 2009-10 objectives

- Perform 1,000 vehicle inspections;
- Issue 1,000 citations; *Issued 600 due to CVE assignment to cover patrol shifts*
- Issue 100 weight citations;
- Issue 5,000 written warnings;
- Conduct 6 multi-agency enforcement days;
- Conduct 12 night-time enforcement days; *Not accomplished due to shortage of manpower*
- 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; *Not accomplished due to budget and manpower constraints*
- Attend additional accident reconstruction schools

Goals for budget year 2010-11 include:

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

CITY OF SEABROOK
2010-2011 BUDGET
FUND 01 - GENERAL FUND

220-DOT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2011 BUDGET VS	
				2010	2010	2011	2010 FORECAST		2010 BUDGET	
	2007	2008	2009	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	157,763	135,513	119,412	127,323	127,414	136,419	9,005	7.07%	9,096	7.14%
3011 EDUCATION INCENTIVE	5,095	5,363	5,400	4,440	5,338	4,080	(1,258)	-23.57%	(360)	-8.11%
3012 OVERTIME	25,377	11,547	0	0	0	0	0	0.00%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	13,918	11,586	10,022	9,357	8,973	10,748	1,775	19.78%	1,391	14.86%
3110 RETIREMENT	26,116	21,445	19,316	27,178	27,187	29,364	2,177	8.01%	2,186	8.04%
3120 HOSPITALIZATION	25,355	15,174	15,844	15,881	16,537	16,464	(74)	-0.44%	583	3.67%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	3,896	0	2,441	2,203	2,138	1,993	(145)	-6.79%	(210)	-9.54%
3140 PSYCHOLOGICAL SERVICES	0	0	0	0	0	0	0	0.00%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	0	0	0	0	0	0	0	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	945	248	113	270	378	378	0	0.00%	108	40.00%
TOTAL PERSONNEL	258,466	200,876	172,548	186,652	187,965	199,446	11,481	6.11%	12,794	6.85%
4005 SUPPLIES-POLICE OPERATION	130	5	0	0	0	0	0	0.00%	0	0.00%
4010 OFFICE SUPPLIES	20	0	45	0	120	0	(120)	-100.00%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	82	0	0	300	0	300	300	0.00%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	10,111	15,405	8,863	13,000	9,158	10,500	1,342	14.65%	(2,500)	-19.23%
4150 SMALL TOOLS & EQUIPMENT	13,419	5,136	1,004	500	166	500	333.58	200.44%	0	0
TOTAL SUPPLIES	23,762	20,546	9,912	13,800	9,445	11,300	1,855	19.64%	(2,500)	-18.12%
5030 RENTALS & SERVICE AGRMTS	25	0	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	4,166	3,150	2,599	2,500	2,347	2,500	153	6.52%	0	0.00%
5115 MAINT-OFFICE EQUIP	447	254	447	500	200	500	300	150.00%	0	0.00%
5170 MAINTENANCE - RADIOS	6,468	0	0	800	0	500	500	0.00%	(300)	-37.50%
5220 PROF FEES - LEGAL	0	333	2,000	2,400	2,000	2,400	400	20.00%	0	0.00%
5300 TRAINING & CONFERENCE	2,208	2,284	2,499	2,500	764	2,000	1,236	161.90%	(500)	-20.00%
5310 UNIFORMS & LAUNDRY	5,472	794	3,310	2,200	1,457	1,800	343	23.51%	(400)	-18.18%
5400 TELEPHONE	4,483	4,049	6,187	4,800	4,346	4,500	154	3.55%	(300)	-6.25%
5465 MISCELLANEOUS EXPENDITURES	1,974	2,497	1,275	2,500	834	1,500	666	79.87%	(1,000)	-40.00%
5473 AMORT CAP EXP	33,817	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	59,061	13,360	18,318	18,200	11,948	15,700	3,752	31.40%	(2,500)	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	341,288	234,782	200,777	218,652	209,358	226,446	17,088	8.16%	7,794	3.56%

PARKS & RECREATION

MISSION STATEMENT

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

Accomplishments on budget year 2009-10 objectives:

- Finish covering all Picnic Areas at Pine Gully - five (5)
- Ten (10) new Picnic Tables at Pine Gully
- Rebuild McHale Park Deck
- Move Some Oak Tress from Highway 146 to Parks
- Relocate Parks Office and Equipment
- Beautification of City; - *Ongoing*
- Build Pelican Path Park next to Community House
- Award Contract for Carothers Property
- Trash Bash 2010

Goals for Budget Year 2010-2011 Include:

- Carothers House Up and Running - Rules & Policies
- Carothers House Construction - *Phase 1- In Progress*
- Beautification of City - *Ongoing*
- Diabetes Trail Walk at Meador Park
- Remove Dead Trees from Parks from Hurricane Ike
- Maintain & Recap 1/3 of Trail System w/ Decomposed Granite – *In Progress*
- Maintain & Upgrade all Public Parks Restrooms & Lock Daily
- Maintain & Upgrade all City Parks
- Inventory all Equipment & Facilities
- Maintain All City Buildings
- Maintain City Pool
- Install Drainage System at Pool
- November Seabrook Celebration
- Trash Bash 2011

CITY OF SEABROOK
2010-2011 BUDGET
FUND 01 - GENERAL FUND

400 - PARKS & RECREATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS 2010 FORECAST		2011 BUDGET VS 2010 BUDGET	
	2007	2008	2009	2010 BUDGET	2010 FORECAST	2011 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	262,434	289,897	324,648	335,016	349,865	240,456	(109,408)	-31.27%	(94,559)	-28.23%
3011 EDUCATION INCENTIVE	1,199	1,199	1,199	1,200	1,200	900	(300)	-24.97%	(300)	-24.99%
3012 OVERTIME	5,823	6,283	9,291	7,500	10,464	6,000	(4,464)	-42.66%	(1,500)	-20.00%
3013 SALARIES-SUMMER/SEASONAL	70,923	78,935	66,288	68,838	42,439	48,444	6,005	14.15%	(20,394)	-29.63%
3015 CONTRACT LABOR	0	3,500	0	0	0	0	0	0.00%	0	0.00%
3018 HIKE & BIKE	0	0	0	0	0	0	0	0.00%	0	0.00%
3019 H&B OT	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	25,513	28,613	30,070	31,560	28,810	22,629	(6,182)	-21.46%	(8,932)	-28.30%
3110 RETIREMENT	33,702	42,786	48,702	69,834	71,617	51,219	(20,398)	-28.48%	(18,614)	-26.66%
3120 HOSPITALIZATION	51,353	43,723	48,494	47,544	46,225	38,139	(8,085)	-17.49%	(9,405)	-19.78%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	12,829	7,544	7,865	7,502	5,886	5,026	(860)	-14.61%	(2,476)	-33.01%
3150 GIFT/APPRECIATION CERTIFICATES	530	528	432	800	528	800	272	51.52%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	909	1,648	709	2,518	2,561	3,096	535	20.90%	579	22.99%
3810 SALARY/O.T. REIMBURSEMENT	(125)	0	0	0	0	0	0	0.00%	0	0.00%
3900 MERIT AWARDS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	465,091	504,656	537,697	572,311	559,594	416,710	(142,884)	-25.53%	(155,601)	-27.19%
4010 OFFICE SUPPLIES	0	0	0	0	6,469	0	(6,469)	-100.00%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	13,972	23,751	13,708	26,500	18,511	22,000	3,489	18.85%	(4,500)	-16.98%
4090 POOL SUPPLIES	18,033	14,922	16,436	15,000	11,401	12,000	599	5.26%	(3,000)	-20.00%
4095 NURSERY SUPPLIES	0	767	1,135	3,000	777	1,500	723	92.96%	(1,500)	-50.00%
4100 MOSQUITO CONTROL	0	0	23	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	4,680	1,330	11,261	3,000	7,535	3,000	(4,535)	-60.19%	0	0.00%
4400 MISC SUPPLIES	6,103	6,966	32,429	12,000	30,226	12,000	(18,226)	-60.30%	0	0.00%
TOTAL SUPPLIES	42,789	47,735	74,993	59,500	74,919	50,500	(24,419)	-32.59%	(9,000)	-15.13%
5020 DUES & SUBSCRIPTIONS	510	495	890	500	1,045	500	(545)	-52.15%	0	0.00%
5030 RENTALS & SERVICE AGRMNTS	8,140	6,261	16,161	9,000	22,826	10,000	(12,826)	-56.19%	1,000	11.11%
5110 MAINT-AUTOS/EQUIP	12,023	14,255	22,989	13,500	16,561	13,500	(3,561)	-21.50%	(500)	-3.70%
5160 MAINT-POOL & GROUNDS	1,612	3,034	5,087	8,000	2,580	5,000	2,420	93.79%	(3,000)	-37.50%
5165 MAINT-RECREATION EQUIP	2,343	315	269	1,500	5,546	3,000	(2,546)	-45.91%	1,500	100.00%
5180 MAINT-BLDGS & GROUNDS	52,196	55,619	30,170	60,000	31,204	55,000	23,796	76.26%	(5,000)	-8.33%
5215 PROF FEES - ENGINEERING	0	0	2,736	0	0	0	0	0.00%	0	0.00%
5227 PROF FEES - REPSDORPH	0	0	18	0	0	0	0	0.00%	0	0.00%
5275 ELECTRICAL SERVICES	1,822	335	0	2,500	6,044	1,000	(5,044)	-83.45%	(1,500)	-60.00%
5295 NURSERY FUND	130	0	0	0	0	0	0	0.00%	0	0.00%
5296 PARKS BOARD	1,826	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	343	100	443	500	384	500	117	30.38%	0	0.00%
5310 UNIFORMS & LAUNDRY	5,582	4,814	5,831	7,000	3,846	5,500	1,654	43.00%	(1,500)	-21.43%
5320 INSURANCE-AUTO	5,532	4,505	4,211	5,000	4,048	4,453	405	10.01%	(547)	-10.94%
5400 TELEPHONE	9,740	6,045	9,090	10,000	8,702	8,800	98	1.13%	(1,200)	-12.00%
5410 UTILITIES	64,948	60,120	71,156	65,000	64,226	65,000	774	1.20%	0	0.00%
5464 EVENTS	0	0	0	0	13,355	10,000	(3,355)	-25.12%	10,000	0.00%
5465 MISC EXPENDITURES	14,769	11,672	8,274	15,000	81	500	419	519.58%	(14,500)	-96.67%
5473 AMORT CAPITAL PAYMENT	12,896	0	0	0	0	0	0	0.00%	0	0.00%
5475 CONTINGENCY-COUNCIL APPROVED	1,400	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	195,810	167,571	177,324	197,500	180,448	182,253	1,805	1.00%	(15,247)	-7.72%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6050 BUILDINGS/RENOVATIONS/FACILI	0	18,750	0	0	0	0	0	0.00%	0	0.00%
6051 REPSDORPH PARK	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	18,750	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	703,690	738,712	790,014	829,311	814,961	649,463	(165,499)	-20.31%	(179,848)	-21.69%

PUBLIC WORKS

Mission Statement

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

Accomplishments on budget year 2009-10 objectives

- Replaced and repaired approximately 2,516 square feet of sidewalk
- Repaired 8,257 sq. ft. of street failure throughout the city
- Upgrade and replaced 155 Street Signs.
- 1,365 Hours of R.O.W. mowing
- Oak Ridge Meadows Phase II
- Menard Ave. Subdivision
- Crack sealed streets throughout the city and used approximately 2,230 lbs. of seal material.
- Completed 2,897 LF of ditch re-cut
- Cleaned & TV 476 LF of storm sewer throughout the city.
- Maintained MS4 Permit and Sent in Annual Report
- Continued aggressive mosquito control program-1,260 hrs Adulticide, 200 gallons Larvicide

Goals for Budget Year 2010-11 Include:

- Additional training for employees
- Lakeside Street Project
- El Mar Street Project
- City Wide Overlay Street Project (Asphalt)
- Lakeside Roadway & Drainage Improvement
- Waterfront Project
- Repsdorph Road widening
- Storm Water Management Plan/MS4 implementation
- Upgrade & replace 150 signs throughout the city
- Replace 2,500 square feet of sidewalk
- Continue aggressive mosquito control program
- Continue R.O.W. mowing
- Clean ditches throughout City
- Continue debris removal throughout City

CITY OF SEABROOK
2010-2011 BUDGET
FUND 01 - GENERAL FUND

500-PUBLIC WORKS

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2011 BUDGET VS	
	2007	2008	2009	2010	2010	2011	2010 FORECAST		2010 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	339,666	377,832	400,272	400,996	396,532	409,021	12,488	3.15%	8,025	2.00%
3011 EDUCATION INCENTIVE	300	300	300	300	1,903	2,403	500	26.27%	2,103	701.46%
3012 OVERTIME	10,554	8,008	9,301	12,000	12,663	10,000	(2,663)	-21.03%	(2,000)	-16.67%
3013 SALARIES-SUMMER/SEASONAL	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	26,295	29,273	31,020	30,013	30,080	32,239	2,159	7.18%	2,226	7.42%
3110 RETIREMENT	48,478	54,615	60,795	84,266	85,075	88,086	3,011	3.54%	3,820	4.53%
3120 HOSPITALIZATION	62,566	48,156	51,489	52,303	49,953	50,682	729	1.46%	(1,621)	-3.10%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	8,062	13,580	14,274	11,359	12,520	10,803	(1,717)	-13.71%	(566)	-4.90%
3150 GIFT/APPRECIATION CERTIFICATES	384	384	384	450	384	450	66	17.19%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	525	857	360	1,080	1,705	1,512	(193)	-11.34%	432	40.00%
3900 MERIT AWARDS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	496,829	533,004	568,196	592,767	590,815	605,195	14,380	2.43%	12,428	2.10%
4040 GAS & OIL/CITY SUPPLY	16,870	36,739	21,212	27,000	18,716	22,500	3,784	20.22%	(4,500)	-16.67%
4100 MOSQUITO CONTROL	20,024	13,237	13,284	25,000	25,000	20,000	(5,000)	-20.00%	(5,000)	-20.00%
4150 SMALL TOOLS & EQUIPMENT	4,721	1,783	3,870	2,000	1,942	2,000	58	2.98%	0	0.00%
4400 MISC SUPPLIES	2,696	7,996	3,439	3,000	2,941	3,000	59	1.99%	0	0.00%
TOTAL SUPPLIES	44,311	59,755	41,806	57,000	48,599	47,500	(1,099)	-2.26%	(9,500)	-16.67%
5020 DUES & SUBSCRIPTIONS	173	0	0	150	150	50	(100)	-66.67%	(100)	-66.67%
5030 RENTALS & SERVICE AGRMTS	1,761	305	604	2,000	1,539	1,200	(339)	-22.01%	(800)	-40.00%
5110 MAINT-AUTOS/EQUIP	14,941	12,233	15,568	14,000	13,003	13,000	(3)	-0.03%	(1,000)	-7.14%
5140 MAINT-STREETS	13,757	13,524	13,636	15,000	13,478	13,000	(478)	-3.55%	(2,000)	-13.33%
5145 MAINT-DRAINAGE	10,527	4,874	3,173	8,000	7,580	6,100	(1,480)	-19.53%	(1,900)	-23.75%
5150 MAINT-STREET SIGNS	7,161	4,534	2,197	5,000	4,665	4,500	(165)	-3.53%	(500)	-10.00%
5180 MAINT-BLDGS & GROUNDS	2,221	3,553	3,060	3,500	3,285	2,400	(885)	-26.93%	(1,100)	-31.43%
5215 PROF FEES-ENGINEERING	0	0	0	0	646	0	(646)	-100.00%	0	0.00%
5245 ANIMAL CONTROL	0	0	0	0	0	0	0	0.00%	0	0.00%
5246 STORM WTR MGT	0	0	2,506	9,000	8,505	7,000	(1,505)	-17.69%	(2,000)	-22.22%
5300 TRAINING & CONFERENCE	203	686	0	500	500	500	0	0.01%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,987	3,093	2,331	3,000	2,668	2,750	82	3.07%	(250)	-8.33%
5320 INSURANCE-AUTO	7,588	8,423	8,697	8,700	5,726	6,299	573	10.00%	(2,401)	-27.60%
5400 TELEPHONE	3,025	2,103	1,040	3,000	1,308	2,000	692	52.87%	(1,000)	-33.33%
5410 UTILITIES	5,098	4,619	4,248	6,000	5,443	5,700	257	4.73%	(300)	-5.00%
5411 UTILITIES - STREET LIGHTS	178,749	177,819	175,619	190,000	187,535	185,000	(2,535)	-1.35%	(5,000)	-2.63%
5465 MISC EXPENDITURES	858	90	0	1,000	616	750	134	21.76%	(250)	-25.00%
5473 AMORT CAPITAL PAYMENT	6,835	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	265,885	235,855	232,679	268,850	256,646	250,249	(6,398)	-2.49%	(18,601)	-6.92%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	72,739	0	0	0	0	0.00%	0	0.00%
6035 FACILITIES/WAREHOUSE IMPROV/PARKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6036 DRAINAGE OVERSIZING SEABROOK ISLAND II	0	0	0	0	0	0	0	0.00%	0	0.00%
6037 STORM WATER MGMT PROGRAM	20,587	0	0	0	0	0	0	0.00%	0	0.00%
6063 REPSDORPH ROAD	0	183,525	0	0	0	0	0	0.00%	0	0.00%
6065 VARIOUS STREET PROJECTS	0	0	31,026	121,828	37,166	158,381	121,215	326.14%	36,553	30.00%
TOTAL CAPITAL OUTLAY	20,587	183,525	103,765	121,828	37,166	158,381	121,215	326.14%	36,553	30.00%
TOTAL EXPENDITURES	817,612	1,012,139	946,445	1,040,445	933,226	1,061,324	128,098	13.73%	20,879	2.01%

COMMUNITY DEVELOPMENT**MISSION STATEMENT**

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

Accomplishments on budget year 2009-10 objectives:

- Facilitate the Comprehensive Master Plan; *Community Development staffed the Comprehensive Master Plan review process which spanned over nine months. The city's newest plan, the Seabrook Comprehensive Master Plan, 2030, was adopted in early 2010.*
- Continue to update the zoning code; *Staff facilitated a number of changes to the zoning code, including the development of regulations related to communications towers. Additionally, several rezonings took place to conform the zoning map to the Master Plan.*
- Adopt updated Building Codes; *The review of the new codes has been completed and will be considered by the City Council in February of 2011.*
- Facilitate quality development in coordination with the City Manager and Economic Development Director; *Staff has continued to work closely with the City manager and Economic development Director to facilitate development and focus on the recruitment of desirable business and industry for Seabrook. Changes to the zoning regulations have been made to facilitate the development process.*
- Complete and adopt the All Hazard Mitigation Plan; *The county-wide All Hazard Mitigation Plan was adopted by the City Council in June of 2010.*
- Continue with the effective abatement of nuisances through the Code Enforcement program; *This program has been highlighted by demolition of seven dilapidated structures for a total of 135 since FY 2008-9. The Code enforcement program continues to average approximately 200 codes violations on its log at any given time.*

Goals for budget year 2010-11 include:

- Update all nuisance related codes;
- Continue to update the zoning code;
- Review and update the City's Subdivision Regulations;
- Facilitate quality development in coordination with the City Manager and Economic Development Director; and
- Continue with the effective abatement of nuisances through the Code Enforcement program.

CITY OF SEABROOK
2010-2011 BUDGET
FUND 01 - GENERAL FUND

600 - COMMUNITY DEVELOPMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2011 BUDGET VS	
	2007	2008	2009	2010	2010	2011	2010 FORECAST		2010 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	202,329	245,328	287,126	291,572	287,182	301,209	14,027	4.88%	9,637	3.31%
3011 EDUCATION INCENTIVE	6,454	3,270	5,042	4,800	5,166	5,100	(56)	-1.08%	300	6.25%
3012 OVERTIME	554	459	565	2,500	1,672	1,500	(172)	-10.30%	(1,000)	-40.00%
3014 CAR ALLOWANCE	0	0	0	0	0	0	0	0.00%	0	0.00%
3015 CONTRACT LABOR	29,200	6,043	0	15,500	23,678	15,500	(8,178)	-34.54%	0	0.00%
3100 FICA TAXES	16,221	18,539	21,252	22,864	20,702	23,547	2,845	13.74%	684	2.99%
3110 RETIREMENT	29,751	35,106	43,221	61,047	60,226	64,332	4,106	6.82%	3,285	5.38%
3120 HOSPITALIZATION	27,720	36,155	46,996	49,581	48,941	49,111	170	0.35%	(469)	-0.95%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	877	1,514	881	1,021	1,000	911	(89)	-8.91%	(111)	-10.82%
3150 GIFT/APPRECIATION CERTIFICATES	240	340	288	250	288	250	(38)	-13.19%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	225	629	335	810	1,078	1,134	56	5.19%	324	40.00%
3900 MERIT AWARDS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	313,570	347,382	405,706	449,945	449,923	462,595	12,672	2.82%	12,650	2.81%
4010 OFFICE SUPPLIES	264	41	1,135	0	899	0	(899)	-100.00%	0	0.00%
4011 POSTAGE	0	3	48	0	919	3,000	2,081	226.35%	3,000	0.00%
4040 GAS & OIL/CITY SUPPLY	2,285	2,750	1,949	3,500	2,400	2,750	350	14.56%	(750)	-21.43%
4150 SMALL TOOLS & EQUIPMENT	1,999	2,532	2,297	1,000	279	500	221	78.91%	(500)	-50.00%
TOTAL SUPPLIES	4,548	5,325	5,428	4,500	4,498	6,250	1,752	38.95%	1,750	38.89%
5020 DUES & SUBSCRIPTIONS	1,613	1,709	2,006	2,500	1,447	2,000	553	38.22%	(500)	-20.00%
5025 BANK FEES	0	0	557	0	684	650	(34)	-4.97%	650	0.00%
5030 RENTALS & SERVICE AGRMTS	226	2,684	2,585	6,000	5,451	3,000	(2,451)	-44.97%	(3,000)	-50.00%
5040 IT CONSULTING/SERVICE	1,058	0	0	0	0	0	0	0.00%	0	0.00%
5042 IT SOFTWARE	8,185	0	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	1,526	1,389	951	500	485	500	15	3.15%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	0	1,133	0	0	0	0	0.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	0	0	3,080	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	3,028	26,259	9,155	7,000	3,315	2,500	(815)	-24.59%	(4,500)	-64.29%
5216 P&Z EXPENSES	0	119	0	500	0	0	0	0.00%	(500)	-100.00%
5220 PROF FEES - LEGAL	0	302	0	0	0	0	0	0.00%	0	0.00%
5240 CONTRACT SERVICE-MOWING/DEMOLIT	740	2,626	26,929	19,840	28,904	25,000	(3,904)	-13.51%	5,160	26.01%
5300 TRAINING & CONFERENCE	5,748	2,802	4,621	5,000	4,990	3,000	(1,990)	-39.87%	(2,000)	-40.00%
5305 MOVING EXPENSE	1,576	0	0	0	0	0	0	0.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	1,205	402	273	450	89	0	(89)	-100.00%	(450)	-100.00%
5320 INSURANCE-AUTO	2,104	2,101	1,067	1,200	878	966	88	10.03%	(234)	-19.52%
5400 TELEPHONE	2,260	2,968	3,284	5,000	3,675	4,700	1,025	27.90%	(300)	-6.00%
5465 MISC EXPENDITURES	10,146	3,173	897	2,500	1,574	2,000	426	27.06%	(500)	-20.00%
5473 AMORT CAPITAL PAYMENT	4,400	0	0	0	0	0	0	0.00%	0	0.00%
5474 SURVEYS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	43,817	46,534	56,537	50,490	51,492	44,316	(7,176)	-13.94%	(6,174)	-12.23%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	361,935	399,242	467,672	504,935	505,913	513,161	7,248	1.43%	8,226	1.63%

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
 2010-2011 BUDGET
 FUND 01 - GENERAL FUND
 700 - MUNICIPAL COURT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS 2010 FORECAST		2011 BUDGET VS 2010 BUDGET	
	2007	2008	2009	2010 BUDGET	2010 FORECAST	2011 BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
3010 SALARIES	93,188	112,335	110,991	110,655	106,745	117,868	11,124	10.42%	7,214	6.52%
3011 EDUCATION INCENTIVE	300	300	1,177	1,650	1,517	2,550	1,033	68.07%	900	54.55%
3012 OVERTIME	4,145	6,166	13,260	14,000	9,514	7,000	(2,514)	-26.43%	(7,000)	-50.00%
3015 CONTRACT LABOR	9,893	1,530	1,110	2,000	390	2,000	1,610	412.82%	0	0.00%
3100 FICA TAXES	8,992	10,668	11,060	10,954	9,768	11,767	1,999	20.47%	814	7.43%
3110 RETIREMENT	13,506	16,264	16,943	21,845	21,645	23,266	1,621	7.49%	1,422	6.51%
3120 HOSPITALIZATION	19,834	19,018	15,990	15,397	15,835	16,254	419	2.65%	857	5.57%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	297	310	257	249	217	219	2	0.96%	(30)	-12.02%
3150 GIFT/APPRECIATION CERTIFICATES	192	240	192	250	240	250	10	4.17%	0	0.00%
3310 MUNICIPAL JUDGES' FEES	26,000	28,900	25,550	35,000	30,211	35,000	4,789	15.85%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	270	366	275	581	945	608	(338)	-35.72%	27	4.58%
3900 MERIT AWARDS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	176,617	196,096	196,805	212,580	197,027	216,783	19,756	10.03%	4,203	1.98%
4010 OFFICE SUPPLIES	0	0	2,018	0	943	1,700	757	80.32%	1,700	0.00%
4011 POSTAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	478	0	1,835	500	857	1,600	743	86.60%	1,100	220.00%
TOTAL SUPPLIES	478	0	3,853	500	1,800	3,300	1,500	83.31%	2,800	560.00%
5020 DUES & SUBSCRIPTIONS	381	156	595	350	816	600	(216)	-26.43%	250	71.43%
5025 BANK FEES	0	0	2,823	0	7,248	6,600	(648)	-8.94%	6,600	0.00%
5030 RENTALS & SERVICE AGRMTS	2,922	2,719	3,229	5,675	3,313	5,800	2,487	75.06%	125	2.20%
5115 MAINT-OFFICE EQUIP	1	0	2,178	0	491	0	(491)	-100.00%	0	0.00%
5180 MAINT-BLD & GROUND	0	0	0	0	0	0	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL	18,525	20,800	19,600	26,600	20,290	27,000	6,710	33.07%	400	1.50%
5300 TRAINING & CONFERENCE	3,131	2,284	6,703	3,200	4,080	3,900	(180)	-4.41%	700	21.88%
5400 TELEPHONE	0	0	137	0	1,056	840	(216)	-20.45%	840	0.00%
5415 JURY DUTY FEES	0	0	0	0	0	0	0	0.00%	0	0.00%
5431 WARRANT INFORMATION SERV	120	74	3,088	3,800	3,245	3,500	255	7.85%	(300)	-7.89%
5435 STATE TREAS-COURT FEES	(0)	0	2,159	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	490	57	778	500	214	500	286	133.30%	0	0.00%
TOTAL SERVICES	25,570	26,091	41,290	40,125	40,753	48,740	7,987	19.60%	8,615	21.47%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	202,665	222,187	241,949	253,205	239,580	268,823	29,243	12.21%	15,618	53.41%

CITY OF SEABROOK
2010-2011 BUDGET
FUND 01 - GENERAL FUND

107- NON-DEPARTMENTAL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2011 BUDGET VS	
				2010	2010	2011	2010 FORECAST		2010 BUDGET	
	2007	2008	2009	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	15,563	0	0	0	0	0	0.00%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA	0	1,130	28	0	0	0	0	0.00%	0	0.00%
3110 RETIREMENT	0	2,214	70	0	0	0	0	0.00%	0	0.00%
3120 INSURANCE	0	1,929	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMP	0	0	0	0	0	0	0	0.00%	0	0.00%
3145 DRUG TESTING	2,418	3,202	3,435	5,000	2,711	3,500	789	29.10%	(1,500)	-30.00%
3150 GIFT/APPRECIATION CERTIFICATES	1,500	2,401	48	2,150	2,144	2,150	6	0.27%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	99	6	0	0	0	0	0.00%	0	0.00%
3900 MERIT AWARDS	14,180	3,654	7,671	7,000	4,063	3,500	(563)	-13.85%	(3,500)	-50.00%
TOTAL PERSONNEL	18,097	30,191	11,257	14,150	8,918	9,150	232	2.60%	(5,000)	-35.34%
4010 OFFICE SUPPLIES	42,978	49,032	41,437	45,000	28,410	35,000	6,590	23.20%	(10,000)	-22.22%
4011 POSTAGE	9,908	12,085	9,492	14,000	10,608	13,000	2,392	22.55%	(1,000)	-7.14%
4050 BULK PETROLEUM PURCHASES	30,061	(24,588)	0	0	(6,987)	0	6,987	-100.00%	0	0.00%
4150 SMALL EQUIPMENT	1,533	4,731	7,530	5,000	890	1,500	610	68.46%	(3,500)	-70.00%
TOTAL SUPPLIES	84,480	41,260	58,459	64,000	32,922	49,500	16,578	50.36%	(14,500)	-22.66%
5010 ADVERTISING	9,515	13,681	2,998	14,000	11,805	10,000	(1,805)	-15.29%	(4,000)	-28.57%
5020 DUES & SUBSCRIPTIONS	14,794	18,631	13,128	18,000	11,217	15,000	3,783	33.73%	(3,000)	-16.67%
5025 BANK FEES	1,333	3,649	6,771	5,000	13,015	9,000	(4,015)	-30.85%	4,000	80.00%
5030 RENTALS & SERVICE AGRMTS	42,631	42,111	47,725	45,000	54,602	33,000	(21,602)	-39.56%	(12,000)	-26.67%
5040 IT CONSULTING/SERVICE	45,046	60,000	2,162	0	0	0	0	0.00%	0	0.00%
5041 IT HARDWARE	2,821	46,156	138	0	0	0	0	0.00%	0	0.00%
5042 IT SOFTWARE	1,640	17,199	2,069	0	1,467	0	(1,467)	-100.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	35	0	0	0	234	0	(234)	-100.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	972	489	452	600	675	500	(175)	-25.93%	(100)	-16.67%
5175 JANITORIAL SERVICES	4,314	13,298	12,073	24,000	13,451	14,000	549	4.08%	(10,000)	-41.67%
5180 MAINT-BLDGS & GROUNDS	44,294	46,579	43,678	40,000	44,526	42,000	(2,526)	-5.67%	2,000	5.00%
5190 CODIFICATION	5,083	2,868	14,709	5,000	6,541	3,500	(3,041)	-46.49%	(1,500)	-30.00%
5205 PROF FEES - APPRAISAL	0	0	0	0	7,500	0	(7,500)	-100.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	223	0	0	0	0	0	0	0.00%	0	0.00%
5212 PROF FEES - ARCHITECTURAL	0	8,487	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	84,446	36,635	114,784	25,000	98,545	75,000	(23,545)	-23.89%	50,000	200.00%
5220 PROF FEES - LEGAL	170,056	166,578	195,861	175,000	192,775	175,000	(17,775)	-9.22%	0	0.00%
5222 PROF FEES - TAX COLLECTION	51,206	7,977	7,752	8,500	8,905	9,400	495	5.56%	900	10.59%
5225 CONSULTANT/FIRE	0	0	9,500	0	6,500	0	(6,500)	-100.00%	0	0.00%
5227 PROF FEES - CONSULTING	0	23,899	7,478	0	534	0	(534)	-100.00%	0	0.00%
5229 PROF FEES - GRANT WRITING	0	13,750	50,000	0	0	0	0	0.00%	0	0.00%
5230 CONTRACT-AMBULANCE SERV	165,758	174,044	184,124	179,844	179,593	175,154	(4,439)	-2.47%	(4,690)	-2.61%
5235 CONTRACT-FIRE DEPT	542,499	570,402	675,592	719,636	719,638	685,366	(34,272)	-4.76%	(34,270)	-4.76%
5293 CRIME STOPPERS	0	0	0	0	0	0	0	0.00%	0	0.00%
5295 SAFETY COMMITTEE	4,139	4,366	4,651	6,500	4,572	5,800	1,228	26.86%	(700)	-10.77%
5300 TRAINING & CONFERENCE	1,511	289	48	0	142	0	(142)	-100.00%	0	0.00%
5330 INSURANCE-MISC	76,148	107,411	120,744	110,000	137,106	145,000	7,894	5.76%	35,000	31.82%
5400 TELEPHONE	20,464	18,872	24,644	22,000	16,569	17,500	931	5.62%	(4,500)	-20.45%
5410 UTILITIES	78,241	63,868	67,171	90,000	78,177	88,000	9,823	12.56%	(2,000)	-2.22%
5445 CENTRAL APPRAISAL FEE	31,880	37,860	41,937	45,000	41,892	45,000	3,108	7.42%	0	0.00%
5465 MISC EXPENDITURES	7,283	7,571	9,192	10,000	7,258	10,000	2,742	37.79%	0	0.00%
5466 FIRE STATION EXPENSE	2,320	(794)	0	0	7,050	0	(7,050)	-100.00%	0	0.00%
5473 AMORT CAPITAL PAYMENT	9,994	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	1,418,645	1,505,875	1,659,381	1,543,080	1,664,289	1,558,220	(106,069)	-6.37%	15,140	0.00%
6020 EQUIPMENT	0	0	0	0	205,298	0	(205,298)	-100.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	6,061	0	0	0	0	0	0.00%	0	0.00%
6050 FACILITIES	0	0	37,015	0	563,798	0	(563,798)	-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	6,061	37,015	0	769,097	0	(769,097)	-100.00%	0	0.00%
TOTAL EXPENDITURES	1,521,223	1,583,387	1,766,113	1,621,230	2,475,225	1,616,870	(858,355)	-34.68%	(4,360)	-5.58%

ENTERPRISE FUND

ENTERPRISE FUND

Fund Description

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

Fund Narrative

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

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

The Enterprise Fund has no administrative staff other than the Billing and Collections department. Because of this, all support such as legal services, dispatch, personnel, accounting and purchasing are provided by General Fund resources. A portion of the Enterprise Fund excess working capital, defined as reserves in excess of 15% of Enterprise Fund expenditures, is swept into the General Fund to help defray these costs. Beginning with the 2008/09 budget, a portion of the service fees collected from the City’s solid waste contractor is being transferred to the general fund to be used to repair and maintain city streets.

REVENUES

EXPENSES

Water Sales	\$2,044,202	33.1%	Water Dept.	\$1,499,216	24.8%
Sewer Services	2,334,766	37.8%	Sewer Dept.	1,388,306	23.0%
Sanitation Charges	1,626,808	26.4%	Sanitation Dept.	1,439,933	23.8%
Interest	20,000	0.3%	Billing & Collections	201,138	3.3%
Permits & Fees	4,278	0.1%	Transf for Street Maint.	158,381	2.6%
Other revenue	<u>141,276</u>	<u>2.3%</u>	Transf to General Fund	<u>1,361,491</u>	<u>22.5%</u>
	\$6,171,330	100.0%		\$6,048,465	100.0%

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

ENTERPRISE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
BASE REVENUES										
WATER SALES	1,698,208	1,932,969	1,950,182	2,006,364	1,993,214	2,044,202	2,085,086	2,191,290	2,302,903	2,420,202
SEWER SERVICE CHARGE	1,914,567	2,094,518	2,079,476	2,166,683	2,286,618	2,334,766	2,568,242	2,709,158	2,857,806	3,014,610
SANITATION SERVICE CHARGE	1,088,556	1,304,210	1,409,109	1,520,261	1,547,622	1,626,808	1,827,908	2,053,866	2,307,757	2,593,033
PERMITS & FEES	22,357	15,965	32,596	25,000	19,131	20,000	19,473	18,960	18,460	17,973
INTEREST INCOME	146,297	86,676	18,151	24,883	4,643	4,278	3,240	2,454	1,858	1,407
INTERGOV-DISASTER-FEMA	0	110,852	210,274	0	0	0	0	0	0	0
OTHER REVENUE	<u>108,231</u>	<u>116,384</u>	<u>94,457</u>	<u>134,042</u>	<u>132,964</u>	<u>141,276</u>	<u>152,060</u>	<u>163,667</u>	<u>176,159</u>	<u>189,606</u>
TOTAL REVENUES	4,978,216	5,661,564	5,794,244	5,867,223	5,984,191	6,171,330	6,656,008	7,139,394	7,664,944	8,236,832
BASE EXPENSES										
PERSONNEL SERVICES	826,879	880,962	975,242	987,508	987,548	1,075,181	1,155,897	1,242,672	1,335,962	1,436,255
MATERIALS & SUPPLIES	57,186	64,676	54,676	78,500	58,967	71,275	75,665	80,325	85,273	90,525
SERVICES	2,125,290	2,330,124	2,528,189	2,619,094	2,583,881	2,642,767	2,803,636	2,974,297	3,155,347	3,347,417
CAPITAL OUTLAY	526,949	641,511	580,286	557,239	557,240	561,870	561,869	562,772	435,964	436,106
INFRASTRUCTURE MAINTENANCE	202,991	144,969	155,285	177,500	165,048	177,500	300,000	300,000	300,000	300,000
HURRICANE IKE	0	135,852	85,694	0	(1,040)	0	0	0	0	0
TOTAL EXPENSES	3,739,295	4,197,995	4,379,373	4,419,840	4,351,644	4,528,593	4,897,067	5,160,067	5,312,546	5,610,303
NET REVENUES	1,238,921	1,463,569	1,414,871	1,447,383	1,632,547	1,642,737	1,758,942	1,979,328	2,352,399	2,626,528
FUND BALANCE										
BEG WORKING CAPITAL (CAFR)	2,456,577	2,230,868	2,481,026	2,534,522	2,534,522	2,444,685	2,567,550	2,704,646	2,943,721	3,416,665
NET REVENUES	1,238,921	1,463,569	1,414,871	1,447,383	1,632,547	1,642,737	1,758,942	1,979,328	2,352,399	2,626,528
PROJ RESERVE TRF	(111,401)	0	0	0	0	0	0	0	0	0
GENERAL FUND TRF	(1,104,082)	(1,180,741)	(1,195,597)	(1,325,553)	(1,600,552)	(1,361,491)	(1,415,951)	(1,472,589)	(1,531,493)	(1,592,752)
GEN FUND TRF-FRANCHISE FEES	0	0	(93,714)	(121,828)	(121,831)	(158,381)	(205,895)	(267,663)	(347,962)	(452,351)
TRANSFER TO PORT MONIT	(250,000)	0	0	0	0	0	0	0	0	0
TRANSFER TO VEHICLE REPL	0	0	0	0	0	0	0	0	0	0
CAFR - ADJ TO WORKING CAP	<u>853</u>	<u>(32,670)</u>	<u>(72,065)</u>	<u>0</u>						
ENDING WORKING CAPITAL	2,230,868	2,481,026	2,534,522	2,534,523	2,444,685	2,567,550	2,704,646	2,943,721	3,416,665	3,998,089

WATER DEPARTMENT**Mission Statement**

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

Accomplishments on Budget Year 2009-10 Objectives

- Implemented new utility rates step increase;
- Certified all city-owned backflow preventers;
- Maintained Superior water certificate;
- Replaced 207 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 14 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 - 2009 (CCR);
- Menard Ave. Subdivision Utilities;
- Tank Rehab Project GST and Friendship Elevated;
- Perform major repairs for Well #3 inspected last year;
- Installed Generator at Repsdorph Water Tower;
- Completed Required Tri-Annual Testing of Lead & Copper;
- Perform Well #3 Major Repairs;

Goals for Budget Year 2010-11 Include:

- Continue replacing water meters that are over 10 years old;
- Maintain superior water certification;
- Flow test all fire hydrants;
- Perform well production tests on all wells;
- Flow test and calibrate all commercial water meters;
- Paint additional 50 fire hydrants;
- Consumer Confidence Reports – 2009 (CCR);
- Inspection of elevated and ground storage tanks;
- Start developing a backflow prevention program;
- Additional training for employees;
- Oak Ridge Meadows Section II;
- Perform major repairs for Well #2 inspected last year;
- Repsdorph Road Utilities.
- Implement water well generator grant project.

CITY OF SEABROOK
2010-2011 BUDGET
FUND 20 - ENTERPRISE FUND

902-WATER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2011 BUDGET VS	
	2007	2008	2009	2010	2010	2011	2010 FORECAST		2010 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	240,341	296,553	314,476	319,289	314,434	328,650	14,216	4.52%	9,361	2.93%
3011 EDUCATION INCENTIVE	8,987	8,398	9,209	5,302	6,748	6,000	(749)	-11.09%	698	13.17%
3012 OVERTIME	6,156	6,607	10,537	17,000	15,680	17,000	1,320	8.42%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	2,000	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	19,161	22,447	25,848	21,842	23,161	26,901	3,740	16.15%	5,059	23.16%
3110 RETIREMENT	36,119	43,712	51,793	68,905	69,745	73,495	3,750	5.38%	4,590	6.66%
3120 HOSPITALIZATION	28,168	47,861	47,485	48,002	47,727	49,233	1,506	3.16%	1,231	2.56%
3125 ACCRUED VACATION EXPENSE	(574)	(5,169)	16,533	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	8,558	9,928	8,859	7,129	6,760	6,405	(355)	-5.25%	(724)	-10.16%
3150 GIFT/APPR CERTIFICATES	336	384	384	500	384	500	116	30.21%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	363	917	390	936	1,326	1,311	(15)	-1.16%	375	40.00%
3900 MERIT AWARDS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	349,615	431,637	485,515	488,905	485,966	509,495	23,529	4.84%	20,590	4.21%
4040 GAS & OIL/CITY SUPPLY	11,166	16,573	8,814	18,000	13,535	16,500	2,965	21.90%	(1,500)	-8.33%
4150 SMALL TOOLS & EQUIPMENT	6,050	1,737	1,464	3,000	2,767	3,000	233	8.42%	0	0.00%
4400 MISC SUPPLIES	2,427	2,558	2,222	3,000	2,671	3,000	329	12.30%	0	0.00%
TOTAL SUPPLIES	19,643	20,868	12,500	24,000	18,974	22,500	3,526	18.59%	(1,500)	-6.25%
5020 DUES & SUBSCRIPTIONS	748	900	1,016	1,000	1,158	1,000	(158)	-13.61%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	1,450	1,746	1,174	17,625	16,655	17,000	345	2.07%	(625)	-3.55%
5110 MAINT-AUTOS/EQUIP	7,379	9,789	9,939	8,000	7,889	8,000	111	1.40%	0	0.00%
5130 MAINT-WATER SYSTEM MINOR	39,281	48,526	43,290	45,000	43,849	45,000	1,151	2.63%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	1,615	1,598	1,976	2,000	1,857	2,000	143	7.69%	0	0.00%
5215 PROF FEES - ENGINEERING	11,319	2,780	2,500	8,000	2,000	8,000	6,000	300.00%	0	0.00%
5216 PROF FEES - METER READING	20,285	20,351	22,142	25,000	22,546	25,000	2,455	10.89%	0	0.00%
5227 PROF FEES - CONSULTING	2,240	2,240	11,925	4,000	3,521	4,000	479	13.62%	0	0.00%
5275 ELECTRICAL SERVICES	762	1,675	453	3,000	2,299	3,000	701	30.48%	0	0.00%
5280 CHEMICAL SUPPLIES	3,992	4,300	7,102	9,000	9,000	9,000	(0)	0.00%	0	0.00%
5285 LABORATORY FEES	2,508	2,456	3,152	5,000	5,000	5,000	0	0.00%	0	0.00%
5290 PERMIT FEES			0		7,529	8,000	471	6.25%	8,000	0.00%
5300 TRAINING & CONFERENCE	4,651	4,186	2,980	4,800	4,028	4,800	772	19.17%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,061	3,218	2,349	3,000	2,623	3,000	377	14.37%	0	0.00%
5320 INSURANCE-AUTO	3,133	2,364	2,343	3,000	3,351	3,686	335	9.99%	686	22.87%
5400 TELEPHONE	4,542	4,597	4,064	5,000	3,817	5,000	1,183	30.99%	0	0.00%
5410 UTILITIES	28,376	28,696	30,233	35,000	32,240	34,000	1,760	5.46%	(1,000)	-2.86%
5440 COASTAL SUBSIDENCE FEES	680	830	680	1,000	830	1,000	170	20.48%	0	0.00%
5451 PASADENA WATER SUPPLY	388,062	400,860	407,838	410,000	420,254	410,000	(10,254)	-2.44%	0	0.00%
5463 SEABROOK ISLAND	31,344	34,259	44,862	21,250	18,966	0	(18,966)	-100.00%	(21,250)	-100.00%
5465 MISC EXPENDITURES	1,312	791	62,643	2,000	2,446	2,000	(446)	-18.23%	0	0.00%
5470 DEBT SERVICE AGENT	614	150	300	1,950	1,229	300	(929)	-75.58%	(1,650)	-84.62%
5477 INSPECTIONS	12,215	11,973	11,915	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	569,569	588,285	670,873	614,625	613,086	598,786	(14,300)	-2.33%	(15,839)	-2.58%
6010 AUTOS & TRUCKS	22,833	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	7,890	0	0	0	0	0	0.00%	0	0.00%
6021 METER REPLCMNT PROG	10,319	7,418	7,256	7,500	7,500	7,500	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	39,372	38,662	0	0	0	0	0	0.00%	0	0.00%
6035 FACILITIES/WAREHOUSE IMPRO	0	0	0	0	0	0	0	0.00%	0	0.00%
6063 REPSDORPH	0	46,692	0	0	0	0	0	0.00%	0	0.00%
6090 WATER MAINT MAJOR	23,412	93,169	46,586	80,000	67,664	80,000	12,336	18.23%	0	0.00%
6250 GENERAL FUND REIMB	406,997	443,923	453,204	581,752	719,252	585,281	(133,970)	-18.63%	3,529	0.61%
6325 REDEMPTION OF BONDS	135,000	142,813	146,250	158,063	158,063	166,438	8,375	5.30%	8,376	5.30%
6350 INTEREST ON BONDS & CERT	97,372	114,864	130,031	120,557	120,557	114,497	(6,060)	-5.03%	(6,060)	-5.03%
TOTAL CAPITAL OUTLAY	735,305	895,432	783,327	947,872	1,073,035	953,716	(119,319)	-11.12%	5,845	0.62%
TOTAL EXPENDITURES	1,674,132	1,936,222	1,952,214	2,075,401	2,191,061	2,084,497	(106,564)	-4.86%	9,096	0.44%

WASTEWATER**Mission Statement**

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

Accomplishments on Budget Year 2009-10 Objectives

- Complete Repairs at WWTP from Storm.
- Replaced seals on clarifiers #2– WWTP
- Repair WWTP damaged by Hurricane Ike
- Repair collection system damaged by Hurricane Ike
- Menard Ave. Subdivision Utilities.
- CIPP Project 1,000' of 8" for Baybrook III
- Complete Repairs in Collection System From Storm.
- Maintained WWTP SWP3
- Eliminated Warehouse L.S., Diverted Sewer w/ 1.300' 12" Gravity Line
- Clean &/or TV 155,743 L.F. sanitary sewer lines.
- Convert Seascape L.S. to Submersible.
- SpectraShield Miramar L.S. Wet Well.
- SpectraShield Force Main Manhole at Hampton Springs Drive.
- Accomplished MS4 Permit Year 3.
- Added 2 Portable generators for Sewage Lift Stations.
- Received Reduced Biomonitoring Due to 4 Consecutive Non-Compliance Quarters.

Goals for Budget Year 2010-11 Include:

- Continue brick manhole rehabilitation.
- Repsdorph Road Utilities.
- Replace seals on clarifier #1 – WWTP.
- Start Developing a Grease Control Program.
- Additional training for Employees.
- Clean / TV Inspect Sewer System.
- Continue MS4 Requirements for Wastewater Year 4.
- Continue CIPP Rehab of Sewer Mains.
- Continue New WWTP Permit & Additional Labwork.

CITY OF SEABROOK
2010-2011 BUDGET
FUND 20 - ENTERPRISE FUND
912-SEWER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2011 BUDGET VS	
	2007	2008	2009	2010 BUDGET	2010 FORECAST	2011 BUDGET	2010 FORECAST	%CHANGE	2009 BUDGET	%CHANGE
3010 SALARIES	255,525	247,915	259,785	258,491	257,001	267,933	10,932	4.25%	9,441	3.65%
3011 EDUCATION INCENTIVE	2,117	1,500	1,500	3,756	2,886	3,600	714	24.74%	(156)	-4.15%
3012 OVERTIME	20,166	18,972	20,624	17,000	20,860	17,000	(3,860)	-18.50%	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%
3100 FICA TAXES	23,037	19,296	21,044	17,073	19,353	22,073	2,719	14.05%	5,000	29.29%
3110 RETIREMENT	38,853	36,998	42,132	56,054	57,628	60,303	2,675	4.64%	4,249	7.58%
3120 HOSPITALIZATION	38,979	31,669	33,645	34,301	32,813	33,118	305	0.93%	(1,183)	-3.45%
3125 ACCRUED VACATION EXPENSE	3,557	(6,443)	3,281	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	4,655	3,342	5,838	4,660	4,488	4,361	(127)	-2.83%	(299)	-6.41%
3150 GIFT/APPR CERTIFICATES	240	192	192	250	192	250	58	30.21%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	225	397	180	668	911	935	24	2.61%	267	40.00%
3900 MERIT AWARDS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	387,354	353,837	388,220	392,252	396,133	409,573	13,440	3.39%	17,320	4.42%
4040 GAS & OIL/CITY SUPPLY	8,016	11,280	7,997	15,000	11,999	13,775	1,776	14.80%	(1,225)	-8.17%
4150 SMALL TOOLS & EQUIPMENT	2,728	1,423	1,493	2,000	1,819	2,000	181	9.95%	0	0.00%
4400 MISC SUPPLIES	1,723	1,830	1,991	2,000	2,000	2,000	0	0.02%	0	0.00%
TOTAL SUPPLIES	12,467	14,534	11,480	19,000	15,818	17,775	1,957	12.37%	(1,225)	-6.45%
5030 RENTALS & SERVICE AGRMTS	3,645	2,984	2,169	4,000	3,571	4,000	429	12.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	6,943	6,975	7,206	7,500	6,338	7,500	1,162	18.34%	0	0.00%
5120 MAINT-SEWER SYSTEM MINOR	50,204	50,471	44,856	45,000	44,713	45,000	287	0.64%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	2,470	3,932	4,243	4,500	3,662	4,500	838	22.88%	0	0.00%
5214 ENGR FEES- HMGP	0	0	0	0	856	0	(856)	-100.00%	0	0.00%
5215 PROF FEES - ENGINEERING	1,758	4,657	4,598	2,500	11,070	2,500	(8,570)	-77.42%	0	0.00%
5275 ELECTRICAL SERVICES	5,586	5,293	924	6,000	6,000	6,000	(0)	0.00%	0	0.00%
5280 CHEMICAL SUPPLIES	56,734	65,431	97,328	80,000	79,993	80,000	7	0.01%	0	0.00%
5285 LABORATORY FEES	18,206	19,896	18,301	25,000	21,203	25,000	3,797	17.91%	0	0.00%
5290 PERMIT FEES	16,310	17,524	16,310	18,000	17,853	18,000	147	0.82%	0	0.00%
5300 TRAINING & CONFERENCE	3,610	3,025	2,878	4,000	3,966	4,000	34	0.86%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,089	3,148	2,331	3,000	2,648	3,000	352	13.29%	0	0.00%
5320 INSURANCE-AUTO	1,419	662	768	800	1,112	1,223	111	9.98%	423	52.90%
5330 INS -MISC.	0	2,600	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	4,560	4,457	3,776	5,500	4,225	5,500	1,275	30.18%	0	0.00%
5410 UTILITIES	211,523	171,510	192,176	185,000	168,935	185,000	16,065	9.51%	0	0.00%
5455 SLUDGE DISPOSAL	126,331	136,657	84,463	137,000	104,074	137,000	32,926	31.64%	0	0.00%
5458 WWATER EARLY REMOVAL EFF	0	0	0	25,000	25,000	25,000	0	0.00%	0	0.00%
5459 CLEAN TV/SEWER SYSTEM	28,773	33,320	33,460	35,000	34,851	35,000	149	0.43%	0	0.00%
5463 SEABROOK ISLAND	31,344	34,259	44,862	21,250	18,966	0	(18,966)	-100.00%	(21,250)	-100.00%
5465 MISC EXPENDITURES	1,008	878	622	1,500	509	1,500	991	194.81%	0	0.00%
5470 DEBT SERVICE AGENT	614	150	0	1,950	1,229	300	(929)	-75.58%	(1,650)	-84.62%
TOTAL SERVICES	574,127	567,828	561,271	612,500	560,774	590,023	29,249	5.22%	(22,477)	-3.67%
6010 AUTOS & TRUCKS	0	27,382	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	5,531	27,724	0	0	0	0	NA	0	0.00%
6035 FACILITIES/WAREHOUSE IMPROV	0	0	0	0	0	0	0	0.00%	0	0.00%
6100 SEWER SYSTEM MAINT-MAJOR	169,260	44,382	101,444	90,000	89,885	90,000	115	0.13%	0	0.00%
6101 SEWER PLANT PAINT & ENGR	0	0	0	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMB	479,018	471,175	490,971	630,231	767,731	634,055	(133,676)	-17.41%	3,824	0.61%
6325 REDEMPTION OF BONDS	135,000	142,813	146,250	158,063	158,063	166,438	8,375	5.30%	8,376	5.30%
6350 INTEREST ON BONDS & CERT	97,372	114,864	130,031	120,557	120,557	114,497	(6,060)	-5.03%	(6,060)	-5.03%
TOTAL CAPITAL OUTLAY	880,650	806,147	896,420	998,851	1,136,235	1,004,990	(131,246)	-11.55%	6,139	0.61%
TOTAL EXPENDITURES	1,854,598	1,742,345	1,857,392	2,022,603	2,108,960	2,022,361	(86,599)	-4.11%	(242)	-0.01%

CITY OF SEABROOK
2010-2011 BUDGET
FUND 20 - ENTERPRISE FUND

922-SANITATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS 2010 FORECAST		2011 BUDGET VS 2010 BUDGET	
	2007	2008	2009	2010 BUDGET	2010 FORECAST	2011 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4080 PLASTIC BAGS	8,374	8,374	8,374	11,000	6,000	9,000	3,000	50.00%	(2,000)	-18.18%
TOTAL SUPPLIES	8,374	8,374	8,374	11,000	6,000	9,000	3,000	50.00%	(2,000)	-18.18%
5466 STORM CLEANUP EXPENSE	1,484	3,743	3,255	8,000	6,500	5,000	(1,500)	-23.08%	(3,000)	-37.50%
5467 RECYCLING CHARGES	43,860	57,166	64,721	64,800	68,201	68,000	(201)	-0.29%	3,200	4.94%
5469 RESIDENTIAL SANIT SERVICE	544,104	610,296	676,664	735,813	721,423	743,066	21,643	3.00%	7,253	0.99%
5479 COMMERCIAL SANIT SERVICE	390,673	500,427	538,953	573,531	596,958	614,867	17,909	3.00%	41,336	7.21%
TOTAL SERVICES	980,121	1,171,632	1,283,594	1,382,144	1,393,083	1,430,933	37,850	2.72%	48,789	3.53%
6250 GENERAL FUND REIMBURSEMENT	218,067	265,643	345,136	113,570	113,570	142,156	28,586	25.17%	28,586	25.17%
6251 SANIT FRANCH FOR STREETS			0	121,828	121,831	158,381				
TOTAL CAPITAL OUTLAY	218,067	265,643	345,136	235,398	235,401	300,536	28,586	12.14%	28,586	12.14%
TOTAL EXPENDITURES	1,206,562	1,445,649	1,637,104	1,628,542	1,634,484	1,740,469	69,436	4.25%	75,375	4.63%

**CITY OF SEABROOK
2010-2011 BUDGET
FUND 20 - ENTERPRISE FUND**

905-BILLING

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS		2010 BUDGET VS	
	2007	2008	2009	2010	2010	2011	2010 FORECAST		2009 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	63,625	70,786	75,909	76,501	76,483	110,427	33,944	44.38%	33,926	44.35%
3012 OVERTIME	0	0	817	500	260	500	240	92.50%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	4,852	5,440	5,681	5,891	5,472	8,486	3,014	55.08%	2,595	44.06%
3110 RETIREMENT	8,850	10,243	11,381	15,733	15,834	23,184	7,350	46.42%	7,451	47.36%
3120 HOSPITALIZATION	12,083	6,455	6,753	7,210	6,786	12,657	5,871	86.53%	5,447	75.55%
3125 ACCRUED VACATION EXPENSE	162	2,006	624	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	152	164	157	146	141	192	51	36.22%	46	31.64%
3150 GIFT/APPR CERTIFICATES	96	96	96	100	96	100	4	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	90	198	90	270	378	567	189	50.00%	297	110.00%
TOTAL PERSONNEL	89,910	95,388	101,508	106,350	105,449	156,113	50,664	48.05%	49,762	46.79%
4010 OFFICE SUPPLIES	0	0	1,829	3,000	5,276	5,500	224	4.24%	2,500	83.33%
4011 POSTAGE	16,702	17,984	18,308	21,000	12,900	16,000	3,100	24.03%	(5,000)	-23.81%
4150 SMALL TOOLS & EQUIPMENT	0	2,916	2,184	500	0	500	500	0.00%	0	0.00%
TOTAL SUPPLIES	16,702	20,900	22,321	24,500	18,176	22,000	3,824	21.04%	(2,500)	-10.20%
5020 DUES & SUBSCRIPTIONS	0	560	70	125	65	125	60	92.31%	0	0.00%
5025 BANK FEES	0	0	6,381	0	13,193	14,200	1,007	7.64%	14,200	0.00%
5030 RENTALS & SERVICE AGRMTS	539	593	5,909	7,000	3,018	6,000	2,982	98.81%	(1,000)	-14.29%
5115 MAINT-OFFICE EQUIP	0	0	0	100	0	100	100	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	772	1,226	91	2,500	662	2,500	1,838	277.38%	0	0.00%
5465 MISC EXPENDITURES	162	0	0	100	0	100	100	0.00%	0	0.00%
TOTAL SERVICES	1,473	2,379	12,452	9,825	16,938	23,025	6,087	35.94%	13,200	134.35%
TOTAL EXPENDITURES	108,085	118,667	136,280	140,675	140,563	201,138	60,575	43.09%	60,462	42.98%

**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
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	1,730,000	677,956	2,407,956	1,845,000	665,000	2,510,000	279,375	16,875	296,250	1,599,000	850,739	2,449,739	5,453,375	2,210,570	7,663,945

SPECIAL REVENUES

ECONOMIC DEVELOPMENT CORPORATION

MISSION STATEMENT

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

Accomplishments on budget year 2009-10 objectives

- **Develop and adopt a business assistance, incentives, funding and performance policy.** *The Seabrook EDC adopted the Economic Development Incentives Policy in May 2009 and approved updates in October 2010.*
- **Develop and implement a funding schedule for the implementation of the Point Road project.** *Following Hurricane Ike, the Seabrook EDC pursued disaster recovery grant opportunities to fund improvements to Waterfront Drive at the Point. As a result of these efforts, the City of Seabrook has received a grant of \$3,000,000 from the U.S. Department of Commerce Economic Development Administration (EDA) and \$3,800,000 in Community Development Block Grant (CDBG) funds from the Texas Department of Rural Affairs (TDRA). These grant awards will fund the following infrastructure improvements: 1) elevation of roadway; 2) installation of a stormwater line; 3) acquisition of additional right of way 4) removal and replacement the existing asphalt and ditch with a concrete, curb and gutter roadway 5) burying the utilities; and 6) installation of a new gravity flow sewer line and water line, landscaping, street lights and sidewalks in expanded ROW. Project should commence in late 2010.*
- **Develop and implement a marketing program consistent with the target business policy to enhance recruitment activities.** *Griffin Integrated Marketing presented the Seabrook EDC Marketing Plan in spring 2010 and EDC will implement in FY 2010-11 .*
- **Develop and adopt a target business policy designed to provide guidance in recruitment activities.** *The Seabrook EDC approved an Economic Development Incentives Policy in May 2009, which outlines target developments and industries. The Seabrook EDC also contracted with The Retail Coach to provide Market Analysis, Retail Recruitment and Development Strategy Services to assist in recruitment of retail industry to Seabrook.*
- **Develop and adopt a hierarchy/priority of work to enhance the EDC Director's ability to actively recruit and facilitate new businesses.** *The Seabrook EDC adopted a Program of Work for the Economic Development Director in July 2009.*
- **Develop and recommend revisions to the Seabrook City Charter, Code of Ordinances and internal administrative procedures that will better support economic development initiatives.** *The Seabrook EDC provided a list of recommendations to the Charter Review and Master Plan Review Commissions in September 2009.*
- **Identify and establish positive relationships with various economic development partners.** *The EDC Director participated in the following organizational meetings: Bay Area Houston Economic Partnership (BAHEP), Bay Area Houston Transportation Partnership (BayTran), Economic Alliance Houston Port Region, Clear Lake Chamber of Commerce,*

Houston Galveston Area Council (H-GAC) Gulf Coast Economic Development District (GCEDD) Board of Directors, Houston Regional Economic Development Allies (HREDA) Meetings and H-GAC East Port SPI Plan Stakeholder Advisory Committee.

- **Evaluate and recommend action on the EDC business, retention and recruitment program through BAHEP.** *The Seabrook EDC approved a one (1) year contract with BAHEP to continue the Seabrook business sites visits in 2009, in coordination with the Economic Development Director, consisting of five (5) visits per month. BAHEP Program concluded in December 2009.*
- **Continue to monitor progress and evaluate the priority of the proposed water transportation project.** *EDC approved the Bay Area Waterborne Transportation Feasibility Study in March 2009 and immediately began outreach to potential partners to move forward on the action plan. BayTran agreed to serve as project facilitator. However, discussions with regional organizations and stakeholders revealed these potential participants are not ready to move forward with implementation so soon after the hurricane, amidst an economic downturn and until the Clear Lake shoreline is further built out.*
- **Continue to monitor progress and evaluate the priority of the Habitat Island project.** *The Seabrook EDC contracted with Galveston Bay Foundation (GBF) to administer the Habitat Island Feasibility Study. The study findings are positive and support the restoration of a habitat island. The Seabrook EDC approved the report in August 2009 and GBF stated their desire to move forward with the project. In September 2009, the Seabrook EDC and City Council approved resolutions of support for Galveston Bay Foundation to proceed with the Habitat Island Project.*

Goals for budget year 2010-2011

- Make Key Development Areas Shovel Ready
 - Create performance incentive programs
 - Pursue funding for new infrastructure
 - Generate site specific plans to locate new and existing business
- Drive Full Development of The Point
 - Implement Point Road Project
 - Implement Seabrook Gateway Project
- Implement Marketing Plan
 - Highlight key development areas
 - Recruit and retain retail and hospitality developments
 - Improve Seabrook's image as a business friendly community
- Execute Retail Recruitment Strategies
- Implement Directional Sign Program
- Expedite Redevelopment of Areas Impacted by S.H. 146 Expansion
 - Establish development standards and incentives for redevelopment
 - Generate site specific plans to locate new and existing business
- Collaborate with the Port of Houston for the Full Utilization of the Bayport Cruise Terminal Facility and Resulting Development

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

EDC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
BASE REVENUES										
SALES TAX	683,301	797,183	760,339	787,500	693,899	675,000	708,750	744,188	781,397	820,467
INTEREST INCOME	86,807	62,177	17,861	19,936	4,174	3,714	2,536	2,175	1,870	1,948
REV FROM LOAN REPAY	0	0	0	96,935	96,935	0	0	0	0	0
TOTAL REVENUES	770,108	859,360	778,200	904,371	795,008	678,714	711,286	746,363	783,267	822,415
BASE EXPENSES										
PERSONNEL SERVICES	66,108	91,323	97,607	105,774	103,078	112,874	104,968	109,707	139,707	156,377
MATERIALS & SUPPLIES	7,921	2,377	2,654	3,000	3,404	3,000	10,500	10,500	10,500	10,500
SERVICES	142,171	223,658	374,929	561,750	497,689	696,900	271,005	248,555	260,983	274,032
CAPITAL OUTLAY	219,110	244,212	244,796	230,597	227,659	224,332	433,996	455,696	478,481	502,405
TOTAL EXPENSES	435,311	561,569	719,986	901,121	831,831	1,037,106	820,469	824,458	889,671	943,314
NET REVENUES	334,797	297,791	58,214	3,250	(36,823)	(358,392)	(109,183)	(78,095)	(106,404)	(120,899)
FUND BALANCE										
BEGINNING BAL-UNRESTR	1,182,901	1,452,142	1,719,933	1,748,147	1,748,147	1,656,324	1,267,932	1,087,621	1,158,644	973,913
NET REVENUES	334,797	297,791	58,214	3,250	(36,823)	(358,392)	(109,183)	(78,095)	(106,404)	(120,899)
GENERAL FUND TRANSFER	(65,556)	(30,000)	(30,000)	(43,559)	(55,000)	(30,000)	(71,129)	(74,636)	(78,327)	(82,241)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BAL-UNRESTR	1,452,142	1,719,933	1,748,147	1,707,837	1,656,324	1,267,932	1,087,621	934,889	973,913	770,772

CITY OF SEABROOK
2010-2011 BUDGET
FUND 70 - EDC

707 - EDC

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS 2010 FORECAST		2011 BUDGET VS 2010 BUDGET	
	2007	2008	2009	2010 BUDGET	2010 FORECAST	2011 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	39,159	69,203	73,640	77,066	74,847	76,874	3,234	4.39%	(191)	-0.25%
3012 OVERTIME	0	473	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	0	0	1,200	1,200	0.00%	1,200	0.00%
3015 CONTRACT LABOR	10,282	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	2,996	5,330	5,621	5,896	5,726	5,973	352	6.26%	77	1.31%
3110 RETIREMENT	5,396	9,760	10,376	15,783	11,998	16,233	5,857	56.45%	450	2.85%
3120 HOSPITALIZATION	8,041	6,383	7,725	6,700	10,051	12,222	4,497	58.21%	5,522	82.43%
3130 WORKERS COMPENSATION	122	0	152	146	175	133	(19)	-12.61%	(13)	-8.91%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	48	50	2	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	64	125	45	135	234	189	144	320.00%	54	40.00%
TOTAL PERSONNEL	66,108	91,323	97,607	105,774	103,078	112,874	15,267	15.64%	7,099	6.71%
4010 OFFICE SUPPLIES	2,839	1,866	825	1,500	601	1,500	675	81.82%	0	0.00%
4150 SMALL EQUIPMENT	5,083	510	1,829	1,500	2,803	1,500	(329)	-17.99%	0	0.00%
TOTAL SUPPLIES	7,921	2,377	2,654	3,000	3,404	3,000	346	13.04%	0	0.00%
5010 ADVERTISING	20,301	13,495	31,840	78,750	55,218	67,500	35,660	112.00%	(11,250)	-14.29%
5020 DUES & SUBSCRIPTIONS	922	1,525	1,545	2,000	1,930	2,000	455	29.45%	0	0.00%
5165 KIOSK PROJECT	5,210	6,335	0	0	0	0	0	0.00%	0	0.00%
5182 TRAIL MAINTENANCE	0	24,523	7,332	770	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	0	20,761	0	0	0	0	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL	30,640	32,720	29,480	35,000	27,670	35,000	5,520	18.72%	0	0.00%
5227 PROF FEES - CONSULTING	67,200	106,037	89,904	192,000	168,190	117,500	27,596	30.69%	(74,500)	-38.80%
5300 TRAINING & CONFERENCE	6,289	12,484	12,711	22,000	18,333	11,900	(811)	-6.38%	(10,100)	-45.91%
5400 TELEPHONE	0	0	755	1,000	927	1,000	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	9,624	3,111	481	5,000	4,294	1,000	519	107.90%	(4,000)	-80.00%
5470 DEBT SERVICE AGENT	928	0	0	1,000	1,000	1,000	1,000	0.00%	0	0.00%
5614 ECOTOURISM CARDS	(259)	(112)	(160)	0	0	0	160	-100.00%	0	0.00%
5616 ECO-TOURISM PROJECTS	1,317	2,780	0	0	0	0	0	0.00%	0	0.00%
5617 ECONOMIC DEVELOPMENT PROJECTS	0	0	104,106	25,000	19,356	260,000	155,894	149.75%	235,000	940.00%
5620 ECONOMIC DEVELOPMENT INCENTIVES	0	0	96,935	200,000	200,000	200,000	103,065	106.32%	0	0.00%
TOTAL SERVICES	142,171	223,658	374,929	561,750	497,689	696,900	329,058	87.77%	135,150	24.06%
6035 FACILITIES & PARKS	0	46,980	48,292	0	0	0	(48,292)	-100.00%	0	0.00%
6038 TRAIL CONSTRUCTION	16,150	0	0	30,000	27,062	30,000	30,000	0.00%	0	0.00%
6250 GENERAL FUND REIMBURSEMENT	65,566	30,000	30,000	43,559	55,000	30,000	0	0.00%	(13,559)	-31.13%
6325 REDEMPTION OF BONDS	160,000	160,000	165,000	175,000	175,000	175,000	10,000	6.06%	0	0.00%
6350 INTEREST ON BONDS & CERT	42,960	37,232	31,504	25,597	25,597	19,332	(12,172)	-38.64%	(6,265)	-24.48%
6355 PAYMENT TO ESCROW AGENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6360 TRANSFER TO BOND CONTINGENCY	0	0	0	0	0	0	0	0.00%	0	0.00%
6361 TRANS TO DISASTER RESERVE	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	284,666	274,212	274,796	274,156	282,659	254,332	(20,464)	-7.45%	(19,824)	-7.23%
TOTAL EXPENDITURES	500,867	591,569	749,986	944,680	886,831	1,067,106	324,207	43.23%	122,425	12.96%

EDC PROPOSED BUDGET FOR FY 2010-2011

ACCOUNT	EXPENSE ACCOUNT TITLE • Expense Detail	FY 2010-2011
3010	SALARIES	\$76,874
3012	OVERTIME	\$0
3013	SALARIES – SUMMER/SEASONAL	\$0
3014	CAR ALLOWANCE	\$1,200
3015	CONTRACT LABOR	\$0
3100	FICA TAXES	\$5,973
3110	RETIREMENT	\$16,233
3120	INSURANCE	\$12,222
3125	ACCRUED VACATION EXPENSE	\$0
3130	WORKER'S COMPENSATION	\$133
3150	GIFT / APPRECIATION CERTIFICATES	\$50
3350	UNEMPLOYMENT BENEFITS	\$189
TOTAL PERSONNEL		\$112,874
4010	OFFICE SUPPLIES	\$1,500
4150	SMALL EQUIPMENT	\$1,500
5010	ADVERTISING	\$67,500
	• BAHEP Table	3,000
	• Alliance Table	1,500
	• Promotional Items	3,000
	• Newsletter	20,000
	• VIP Tours and Events	5,000
	• Annual Broker Event	10,000
	• Google AdWords	6,000
	• ICSC Sponsorship	1,500
	• Shopping Centers Today	5,100
	• Business Journals	5,900
	• Printing	1,500
	• Other	5,000
5020	DUES & SUBSCRIPTIONS	\$2,000
	• Texas Eco. Dev. Council (TEDC) Dues	400
	• International Eco. Dev. Council Dues	345
	• American Planning Association	310
	• International Council of Shopping Centers (ICSC)	100
	• Urban Land Institute Membership	250
	• Seabrook Rotary Club	560
	• Other dues and subscriptions	35
5220	LEGAL	\$35,000

5227	CONSULTING		\$117,500
	• Alliance	10,000	
	• BAHEP	20,000	
	• Grant Writing	25,500	
	• EDA Grant Administration	42,000	
	• Marketing Services	20,000	
5300	TRAINING & CONFERENCE		\$11,900
	• TEDC Conferences	2,500	
	• IEDC Conference	1,500	
	• ICSC Texas Conference (includes booth expenses)	1,800	
	• BAHEP Trip to Washington D.C. (1 person)	1,700	
	• CEcD Exam	1,000	
	• EDC Annual Workshop	1,300	
	• Meetings, Events and Luncheons with Chambers of	1,600	
	• Other training and conferences	500	
5400	TELEPHONE		\$1,000
5465	MISCELLANEOUS		\$1,000
5470	DEBT SERVICE AGENT		\$1,000
5617	ECONOMIC DEVELOPMENT PROJECTS		\$260,000
	• Point Road Improvement Project (Gateway)	200,000	
	• Wayfinding and Directional Signage Project	60,000	
5620	ECONOMIC DEVELOPMENT INCENTIVE PROGRAM		\$200,000
TOTAL SERVICES			\$699,900
6035	FACILITIES AND PARKS		\$0
6038	TRAIL CONSTRUCTION		\$30,000
6325	REDEMPTION OF BONDS		\$175,000
6350	INTEREST ON BONDS & CERT		\$19,332
TOTAL CAPITAL OUTLAY			\$224,332
TOTAL EXPENDITURES			\$1,037,106
TOTAL INTERFUND TRANSFERS			\$30,000
6250	ADMINISTRATIVE SERVICES AGREEMENT		\$30,000
TOTAL			\$1,067,106

**SEABROOK ECONOMIC
DEVELOPMENT CORP
DEBT SERVICE REQUIREMENTS**

YEAR	SEDC II 4-B SERIES 2005 REF BONDS		
	PRINCIPAL	INTEREST	TOTAL
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	540,000	39,022	579,022

CRIME CONTROL & PREVENTION DISTRICT**MISSION STATEMENT**

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

Accomplishments on budget year 2009-10 objectives**STAFFING**

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

TRAINING

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

CRIME DISTRICT ACTIVITIES

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

All of the above goals were met with the exception of working with the schools on another program after they removed DARE. The schools did not ask local agencies to participate.

Goals for budget year 2010-2011 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.
- Community Activities
 - Continue established partnerships with community organizations.
 - Continue to assist with community events.
 - Participate with Bay Area Alliance for alcohol related programs.
 - Participate and interact with the CERT group.
- Police Activities
 - Increase hours on bike patrol in parks.
 - Increase hours on marine patrol.
 - Traffic enforcement for congested areas and neighborhoods.
 - Participate in S.T.E.P. grant to assist in traffic safety.
 - Increase exchange of information from the community to the police and to narcotics task force to address any drug activity.

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

CRIME DISTRICT	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2010 BUDGET	2010 FORECAST	2011 BUDGET	PROJECTED			
	2007	2008	2009				2012	2013	2014	2015
BASE REVENUES										
SALES TAX	604,737	664,963	677,225	670,000	629,827	625,000	656,250	689,063	723,516	759,691
INTEREST INCOME	0	551	472	2,349	249	309	312	315	318	322
MISC. REVENUE	0	3,000	0	0	49	0	0	0	0	0
TOTAL REVENUES	604,737	668,514	677,697	672,349	630,125	625,309	656,562	689,378	723,834	760,013
BASE EXPENSES										
PERSONNEL SERVICES	431,360	522,936	527,701	530,430	515,864	584,710	613,945	644,642	676,874	710,718
MATERIALS & SUPPLIES	10,179	16,366	6,779	17,000	11,965	20,000	20,600	21,218	21,855	22,510
SERVICES	34,892	56,205	49,428	66,100	57,925	66,700	68,701	70,762	72,885	75,071
CAPITAL OUTLAY	0	0	6,240	3,500	0	0	0	0	0	0
TOTAL EXPENSES	476,432	595,507	590,148	617,030	585,753	671,410	703,246	736,622	771,614	808,300
NET REVENUES	128,304	73,007	87,549	55,319	44,371	(46,101)	(46,684)	(47,245)	(47,780)	(48,287)
FUND BALANCE										
BEGINNING BALANCE	(24,266)	104,038	177,045	264,594	264,594	308,965	262,865	216,181	168,936	121,156
NET REVENUES	128,304	73,007	87,549	55,319	44,371	(46,101)	(46,684)	(47,245)	(47,780)	(48,287)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	104,038	177,045	264,594	319,913	308,965	262,865	216,181	168,936	121,156	72,870

**CITY OF SEABROOK
2010-2011 BUDGET
FUND 50 - CRIME DISTRICT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS 2010 FORECAST		2011 BUDGET VS 2010 BUDGET	
	2007	2008	2009	2010 BUDGET	2010 FORECAST	2011 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	290,296	361,058	366,032	354,766	339,903	384,642	44,739	13.16%	29,877	8.42%
3011 EDUCATION	4,840	10,291	11,140	12,360	9,766	14,460	4,694	48.06%	2,100	16.99%
3012 OVERTIME	22,328	24,996	14,470	10,000	20,955	15,000	(5,955)	-28.42%	5,000	50.00%
3100 FICA TAXES	23,644	29,918	29,532	26,856	24,497	31,679	7,182	29.32%	4,823	17.96%
3110 RETIREMENT	43,876	55,744	58,150	76,520	75,865	86,547	10,682	14.08%	10,027	13.10%
3120 HOSPITALIZATION	46,377	39,272	40,441	44,320	37,531	45,116	7,585	20.21%	796	1.80%
3130 WORKERS COMPENSATION	0	1,063	7,688	4,799	6,402	6,131	(270)	-4.22%	1,332	27.77%
3350 UNEMPLOYMENT BENEFITS	0	594	248	810	945	1,134	189	20.00%	324	40.00%
TOTAL PERSONNEL	431,360	522,936	527,701	530,430	515,864	584,710	68,846	13.35%	54,279	10.23%
4040 GAS & OIL/CITY SUPPLY	10,179	16,366	6,779	17,000	11,965	20,000	8,035	67.15%	3,000	17.65%
TOTAL SUPPLIES	10,179	16,366	6,779	17,000	11,965	20,000	8,035	67.15%	3,000	17.65%
5030 RENTALS & SERVICE AGRMTS	2,623	1,876	18,750	19,000	19,232	20,000	768	3.99%	1,000	5.26%
5110 MAINT-AUTOS/EQUIP	0	0	1,271	4,500	1,636	5,000	3,364	205.70%	500	11.11%
5170 MAINTENANCE - RADIOS	0	0	0	900	100	1,000	900	900.00%	100	11.11%
5220 PROF FEES - LEGAL	1,999	1,667	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	968	732	0	2,200	540	2,200	1,660	307.41%	0	0.00%
5310 UNIFORMS & LAUNDRY	747	909	2,050	3,000	12,284	3,000	(9,284)	-75.58%	0	0.00%
5330 INS. - MSC.	0	895	0	0	0	0	0	0.00%	0	0.00%
5340 DETENTION SUPPLIES	10,758	5,165	6,316	7,500	9,537	7,500	(2,037)	-21.36%	0	0.00%
5400 TELEPHONE	1,532	2,424	3,208	5,000	1,777	5,000	3,223	181.36%	0	0.00%
5465 MSC EXPENDITURES	6,622	4,386	5,847	5,500	4,146	5,500	1,354	32.65%	0	0.00%
5490 CRIME PREVENTION DIV EXP	755	165	134	2,500	1,079	2,500	1,422	131.80%	0	0.00%
5491 BIKE PATROL	0	11,946	835	2,000	600	2,000	1,400	233.33%	0	0.00%
5494 GREAT	300	14,721	0	0	0	0	0	0.00%	0	0.00%
5496 D.A.R.E.	410	4,157	4,164	0	143	0	(143)	-100.00%	0	0.00%
5497 C.I.D.	6,132	5,014	5,678	5,000	4,227	5,000	773	18.28%	0	0.00%
5499 PROJECT S.A.V.E.D.	0	0	0	1,000	0	0	0	0.00%	(1,000)	-100.00%
5501 SCHOOL PROGRAMS	304	195	0	2,500	500	2,500	2,000	400.00%	0	0.00%
5503 MARINE PATROL	1,741	1,953	1,175	5,500	2,124	5,500	3,376	158.99%	0	0.00%
TOTAL SERVICES	34,892	56,205	49,428	66,100	57,925	66,700	8,775	15.15%	600	0.91%
6010 AUTOS & TRUCKS	0	0	0	1,000	0	0	0	0.00%	(1,000)	-100.00%
6020 EQUIPMENT	0	0	6,240	2,500	0	0	0	0.00%	(2,500)	-100.00%
TOTAL CAPITAL OUTLAY	0	0	6,240	3,500	0	0	0	0.00%	(3,500)	-100.00%
TOTAL EXPENDITURES	476,432	595,507	590,148	617,030	585,753	671,410	85,656	14.62%	54,379	8.81%

HOTEL/MOTEL FUND

MISSION STATEMENT

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

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

HOTEL/MOTEL	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
BASE REVENUES										
HOTEL OCCUPANCY TAX	352,488	440,366	324,072	324,159	322,045	331,706	341,657	351,907	362,464	373,338
INTEREST INCOME	25,366	17,604	5,206	7,445	3,435	1,697	12,727	16,855	16,669	16,312
TOTAL REVENUES	377,854	457,970	329,278	331,604	325,479	333,403	354,384	368,763	379,133	389,650
BASE EXPENSES										
PERSONNEL SERVICES	47,243	64,614	71,730	0	945	4,723	5,101	5,356	5,624	5,905
MATERIALS & SUPPLIES	4,616	6,005	653	7,000	433	2,500	2,700	2,835	2,977	3,126
SERVICES	225,639	210,093	236,596	274,605	205,634	326,180	352,274	369,888	388,383	407,802
CAPITAL OUTLAY	9,100	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	286,597	280,712	308,979	281,605	207,012	333,403	360,075	378,079	396,983	416,832
NET REVENUES	91,257	177,258	20,299	50,000	118,468	0	(5,691)	(9,316)	(17,850)	(27,182)
FUND BALANCE										
BEGINNING BALANCE	441,183	437,977	500,742	438,722	438,722	475,819	475,820	381,533	280,025	167,393
NET REVENUES	91,257	177,258	20,299	50,000	118,468	0	(5,691)	(9,316)	(17,850)	(27,182)
BUILDING FUND RESERVE - 25%*	(94,463)	(114,492)	(82,320)	(67,901)	(81,370)	0	(88,596)	(92,191)	(94,783)	(97,413)
ENDING BALANCE-UNRESERVED	437,977	500,742	438,722	420,820	475,819	475,820	381,533	280,025	167,393	42,798

* CUMMULATIVE - BUILDING FUND 94,463 208,955 291,275 359,176 372,645 372,645 461,241 553,432 648,215 745,627

CITY OF SEABROOK
2010-2011 BUDGET
FUND 15 - HOTEL/MOTEL FUND

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2011 BUDGET VS 2010 FORECAST		2011 BUDGET VS 2010 BUDGET	
	2007	2008	2009	2010	2010	2011	CHANGE	%CHANGE	CHANGE	%CHANGE
				BUDGET	FORECAST	BUDGET				
3010 SALARIES	0	39,947	39,947	0	0	0	0	0.00%	0	0.00%
3012 OVERTIME	0	0	0	0	736	3,679	2,943	400.00%	3,679	0.00%
3015 CONTRACT LABOR	47,243	11,801	11,801	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	0	3,090	3,090	0	55	274	219	400.00%	274	0.00%
3110 RETIREMENT	0	5,071	5,071	0	154	770	616	400.00%	770	0.00%
3120 HOSPITALIZATION	0	4,464	4,464	0	0	0	0	0.00%	0	0.00%
3130 WORKER'S COMPENSATION	0	0	0	0	0	0	0	0.00%	0	0.00%
3150 GIFT CERTIFICATES	0	96	96	0	0	0	0	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	146	146	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	47,243	64,614	64,614	0	945	4,723	3,778	400.00%	4,723	0.00%
4010 OFFICE SUPPLIES	1,973	1,268	1,268	0	433	500	67	15.47%	500	0.00%
4011 POSTAGE	2,642	4,737	4,737	4,500	0	2,000	2,000	0.00%	(2,500)	-55.56%
4150 SMALL EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	4,616	6,005	6,005	4,500	433	2,500	2,067	477.37%	(2,000)	-44.44%
5010 ADVERTISING	179,690	156,426	156,426	222,494	170,144	221,094	50,950	29.95%	(1,400)	-0.63%
5020 DUES & SUBSCRIPTIONS	5	0	0	0	0	0	0	0.00%	0	0.00%
5030 RENTALS & SERVICE AGREEMENTS	13,500	25,500	25,500	27,000	10,973	30,000	19,027	173.40%	3,000	11.11%
5175 JANITORIAL SERVICES	216	1,740	1,740	0	240	0	(240)	-100.00%	0	0.00%
5227 PROF FEES - CONSULTING	700	0	0	0	0	0	0	0.00%	0	0.00%
5293 ARTS AND HISTORICAL	15,000	15,000	15,000	15,000	15,000	15,000	0	0.00%	0	0.00%
5294 CONTRIBUTIONS	0	0	0	0	0	0	0	0.00%	0	0.00%
5295 FUTURE DEVELOPMENT/PROJECTS	0	0	0	0	1,000	49,886				
5296 TRADE SHOWS	29	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAVEL & CONFERENCE	1,387	2,784	2,784	0	0	0	0	0.00%	0	0.00%
5330 INSURANCE	0	0	0	1,200	0	1,200	1,200	0.00%	0	0.00%
5400 TELEPHONE	2,749	3,948	3,948	5,000	2,807	3,000	193	6.88%	(2,000)	-40.00%
5410 UTILITIES	2,885	2,735	2,735	5,000	4,856	5,000	144	2.97%	0	0.00%
5465 MISCELLANEOUS	1,978	1,959	1,959	1,411	614	1,000	386	62.87%	(411)	-29.13%
150-5475 COUNCIL CONTINGENCY	0	0	0	0	0	0	0	0.00%	0	0.00%
5616 ECO-TOURISM	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	218,139	210,093	210,093	277,105	205,634	326,180	71,660	34.85%	(811)	-0.29%
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	9,100	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	9,100	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	279,097	280,712	280,712	281,605	207,012	333,403	77,505	37.44%	1,912	0.68%

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 \$.626807 includes a rate of \$.16125 for the repayment of debt.

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

DEBT SERVICE	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
BASE REVENUES										
AD VALOREM TAXES	1,183,475	1,111,871	1,341,607	1,309,717	1,296,620	1,353,791	1,395,470	1,542,816	1,545,311	1,545,935
PENALTIES & INTEREST	21,268	19,117	16,726	18,500	17,000	17,000	17,000	17,000	17,000	17,000
INTEREST	78,288	58,026	15,287	37,403	3,728	3,396	3,437	3,478	3,519	3,560
REFUNDING PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,283,031	1,189,014	1,373,620	1,365,620	1,317,347	1,374,187	1,415,907	1,563,294	1,565,830	1,566,495
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	300	363	1,300	1,500	1,500	1,500	1,500	1,500	1,500	1,500
CAPITAL OUTLAY	956,515	1,131,260	1,284,996	1,309,717	1,309,717	1,352,291	1,393,970	1,541,316	1,543,811	1,544,435
TOTAL EXPENSES	956,815	1,131,623	1,286,296	1,311,217	1,311,217	1,353,791	1,395,470	1,542,816	1,545,311	1,545,935
NET REVENUES	326,216	57,391	87,324	54,403	6,130	20,396	20,437	20,478	20,519	20,560
FUND BALANCE										
BEGINNING BALANCE	1,221,007	1,547,223	1,604,614	1,691,938	1,691,938	1,698,068	1,718,464	1,738,901	1,759,379	1,779,898
NET REVENUES	326,216	57,391	87,324	54,403	6,130	20,396	20,437	20,478	20,519	20,560
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,547,223	1,604,614	1,691,938	1,746,341	1,698,068	1,718,464	1,738,901	1,759,379	1,779,898	1,800,458

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

YEAR	GO BONDS SERIES 2003			GO REFUNDING BOND SERIES 2003			GO BONDS SERIES 2005			GO PORTION REFUNDING BOND SERIES 2005 62.5%		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2011	100,000	181,940	281,940	205,000	26,180	231,180	0	207,580	207,580	228,125	18,625	246,750
2012	110,000	177,540	287,540	210,000	19,210	229,210	0	207,580	207,580	237,500	9,500	247,000
2013	230,000	172,700	402,700	215,000	12,070	227,070	125,000	207,580	332,580	0	0	0
2014	240,000	162,580	402,580	140,000	4,760	144,760	210,000	202,580	412,580	0	0	0
2015	250,000	152,020	402,020	0	0	0	365,000	194,180	559,180	0	0	0
2016	260,000	141,020	401,020	0	0	0	375,000	181,222	556,222	0	0	0
2017	275,000	129,580	404,580	0	0	0	385,000	167,535	552,535	0	0	0
2018	285,000	117,480	402,480	0	0	0	405,000	153,098	558,098	0	0	0
2019	300,000	104,940	404,940	0	0	0	415,000	137,303	552,303	0	0	0
2020	310,000	91,740	401,740	0	0	0	435,000	120,702	555,702	0	0	0
2021	325,000	78,100	403,100	0	0	0	455,000	103,302	558,302	0	0	0
2022	340,000	63,800	403,800	0	0	0	470,000	84,648	554,648	0	0	0
2023	355,000	48,840	403,840	0	0	0	490,000	65,260	555,260	0	0	0
2024	370,000	33,220	403,220	0	0	0	510,000	44,680	554,680	0	0	0
2025	385,000	16,940	401,940	0	0	0	535,000	23,005	558,005	0	0	0
2026	0	0	0	0	0	0	0	0	0	0	0	0
2027	0	0	0	0	0	0	0	0	0	0	0	0
2028	0	0	0	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	4,135,000	1,672,440	5,807,440	770,000	62,220	832,220	5,175,000	2,100,255	7,275,255	465,625	28,125	493,750

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

YEAR	GO BONDS SERIES 2008			CO SERIES 2010			GO BONDS TOTAL		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2011	55,000	297,063	352,063		32,778	32,778	588,125	764,166	1,352,291
2012	60,000	294,862	354,862	35,000	32,778	67,778	652,500	741,470	1,393,970
2013	220,000	292,463	512,463	35,000	31,503	66,503	825,000	716,316	1,541,316
2014	230,000	283,662	513,662	40,000	30,229	70,229	860,000	683,811	1,543,811
2015	240,000	274,463	514,463	40,000	28,772	68,772	895,000	649,435	1,544,435
2016	255,000	260,062	515,062	45,000	27,315	72,315	935,000	609,619	1,544,619
2017	270,000	244,763	514,763	50,000	25,676	75,676	980,000	567,554	1,547,554
2018	280,000	228,562	508,562	55,000	23,855	78,855	1,025,000	522,995	1,547,995
2019	295,000	211,763	506,763	60,000	21,852	81,852	1,070,000	475,858	1,545,858
2020	310,000	198,487	508,487	60,000	19,667	79,667	1,115,000	430,596	1,545,596
2021	320,000	186,088	506,088	65,000	17,482	82,482	1,165,000	384,972	1,549,972
2022	335,000	173,287	508,287	70,000	15,114	85,114	1,215,000	336,849	1,551,849
2023	350,000	159,888	509,888	70,000	12,565	82,565	1,265,000	286,553	1,551,553
2024	370,000	145,887	515,887	70,000	10,016	80,016	1,320,000	233,803	1,553,803
2025	385,000	130,903	515,903	70,000	7,466	77,466	1,375,000	178,314	1,553,314
2026	1,365,000	115,310	1,480,310	70,000	4,917	74,917	1,435,000	120,227	1,555,227
2027	1,430,000	59,345	1,489,345	65,000	2,367	67,367	1,495,000	61,712	1,556,712
2028	0		0				0	0	0
2029	0		0				0	0	0
2030	0		0				0	0	0
TOTAL	6,770,000	3,556,858	10,326,858	900,000	344,352	1,244,352	18,215,625	7,764,250	25,979,875

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			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
BASE REVENUES										
IMPACT FEES - WATER	238,907	145,117	120,403	75,000	63,000	63,000	65,000	65,000	65,000	65,000
IMPACT FEES - SEWER	385,744	284,707	177,484	120,000	87,270	87,000	85,000	85,000	85,000	85,000
INTEREST	<u>106,118</u>	<u>62,319</u>	<u>13,864</u>	<u>17,960</u>	<u>3,439</u>	<u>4,109</u>	<u>3,313</u>	<u>311</u>	<u>244</u>	<u>177</u>
TOTAL REVENUES	730,769	492,143	311,751	212,960	153,709	154,109	153,313	150,311	150,244	150,177
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	4,827	3,473	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	<u>1,243,462</u>	<u>118,530</u>	<u>1,276,779</u>	0	0	<u>2,154,450</u>	<u>195,000</u>	<u>195,000</u>	<u>195,000</u>
TOTAL EXPENSES	0	1,248,289	122,003	1,276,779	0	0	2,154,450	195,000	195,000	195,000
NET REVENUES	730,769	(756,146)	189,748	(1,063,819)	153,709	154,109	(2,001,137)	(44,689)	(44,756)	(44,823)
FUND BALANCE										
BEG BALANCE UNRESERVED	1,736,550	2,467,319	1,711,173	1,900,921	1,900,921	2,054,630	2,208,739	207,602	162,914	118,158
NET REVENUES	730,769	(756,146)	189,748	(1,063,819)	153,709	154,109	(2,001,137)	(44,689)	(44,756)	(44,823)
RESERVE FUTURE PROJS	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	2,467,319	1,711,173	1,900,921	837,102	2,054,630	2,208,739	207,602	162,914	118,158	73,335

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

WATER/SEWER PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
<i>BASE REVENUES</i>										
INTEREST EARNINGS	18,296	26,171	8,801	6,243	1,040	868	2,931	2,948	2,965	2,982
BOND PROCEEDS	0	1,612,000	0	0	0	0	0	0	0	0
TOTAL REVENUES	18,296	1,638,171	8,801	6,243	1,040	868	2,931	2,948	2,965	2,982
<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	70,063	91,341	47,351	1,250	21,400	1,400	1,250	1,250	1,250	1,250
CAPITAL OUTLAY	101,520	778,166	55,441	600,000	527,566	145,000	0	0	0	0
TOTAL EXPENSES	171,583	869,507	102,792	601,250	548,966	146,400	1,250	1,250	1,250	1,250
NET REVENUES	(153,287)	768,664	(93,991)	(595,007)	(547,926)	(145,532)	1,681	1,698	1,715	1,732
<i>FUND BALANCE</i>										
BEGINNING BALANCE	465,165	311,878	1,080,542	986,551	986,551	438,625	293,093	294,774	296,471	298,186
NET REVENUES	(153,287)	768,664	(93,991)	(595,007)	(547,926)	(145,532)	1,681	1,698	1,715	1,732
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	311,878	1,080,542	986,551	391,544	438,625	293,093	294,774	296,471	298,186	299,918

**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			2010	2010	2010	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	2011	2012	2013	2014	2015
<i>BASE REVENUES</i>										
EL LAGO CONTRIBUTION	0	100,000	0	0	0	0	0	0	0	0
INTEREST EARNINGS	155,686	135,158	1,273	230	227	239	1,197	69	157	161
BOND PROCEEDS	0	1,231,300	0	0	0	0	0	0	0	0
TOTAL REVENUES	155,686	1,466,458	1,273	230	227	239	1,197	69	157	161
<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	30,114	94,114	3,057	10,000	1,700	0	0	0	0	0
CAPITAL OUTLAY	44,938	4,646,909	85,960	0	0	0	114,024	0	0	0
TOTAL EXPENSES	75,052	4,741,023	89,017	10,000	1,700	0	114,024	0	0	0
NET REVENUES	80,634	(3,274,565)	(87,744)	(9,770)	(1,474)	239	(112,827)	69	157	161
<i>FUND BALANCE</i>										
BEGINNING BALANCE	3,402,659	3,483,293	208,728	120,984	120,984	119,511	119,750	6,923	6,992	7,150
NET REVENUES	80,634	(3,274,565)	(87,744)	(9,770)	(1,474)	239	(112,827)	69	157	161
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	3,483,293	208,728	120,984	111,214	119,511	119,750	6,923	6,992	7,150	7,310

**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			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
<i>BASE REVENUES</i>										
INTEREST EARNINGS	29,196	30,559	10,273	12,706	2,007	1,176	3	3	3	3
BOND PROCEEDS	0	1,861,750	0	0	0	0	0	0	0	0
TOTAL REVENUES	29,196	1,892,309	10,273	12,706	2,007	1,176	3	3	3	3
<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	5,338	43,765	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	952,459	660,721	0	1,283,312	95,000	1,175,000	0	0	0	0
TOTAL EXPENSES	957,797	704,486	0	1,283,312	95,000	1,175,000	0	0	0	0
NET REVENUES	(928,601)	1,187,823	10,273	(1,270,606)	(92,993)	(1,173,824)	3	3	3	3
<i>FUND BALANCE</i>										
BEGINNING BALANCE	999,383	70,782	1,268,605	1,268,878	1,268,878	1,175,885	2,061	2,064	2,067	2,070
NET REVENUES	(928,601)	1,187,823	10,273	(1,270,606)	(92,993)	(1,173,824)	3	3	3	3
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	70,782	1,268,605	1,268,878	(1,728)	1,175,885	2,061	2,064	2,067	2,070	2,073

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

PARKS PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
<i>BASE REVENUES</i>										
INTEREST EARNINGS	N/A	6,557	3,117	3,123	571	229	0	0	0	0
MISC REVENUE	0	15,000	0	0	0	0	0	0	0	0
BOND PROCEEDS	0	<u>2,579,029</u>	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	2,600,586	3,117	3,123	571	229	0	0	0	0
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	76,878	15,680	20,000	66,700	0	0	0	0	0
CAPITAL OUTLAY	0	<u>2,140,226</u>	0	<u>150,000</u>	0	<u>304,000</u>	0	0	0	0
TOTAL EXPENSES	0	2,217,104	15,680	170,000	66,700	304,000	0	0	0	0
NET REVENUES	0	383,482	(12,563)	(166,877)	(66,129)	(303,771)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	383,482	370,919	370,919	304,790	1,019	1,019	1,019	1,019
NET REVENUES	0	383,482	(12,563)	(166,877)	(66,129)	(303,771)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	383,482	370,919	204,042	304,790	1,019	1,019	1,019	1,019	1,019

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

LIBRARY PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
<i>BASE REVENUES</i>										
INTEREST EARNINGS	N/A	14,562	6,655	8,313	625	62	0	0	0	0
BOND PROCEEDS	0	1,340,064	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	1,354,626	6,655	8,313	625	62	0	0	0	0
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	531,085	873	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	839,616	799,000	31,000	0	0	0	0
TOTAL EXPENSES	0	531,085	873	839,616	799,000	31,000	0	0	0	0
NET REVENUES	0	823,541	5,782	(831,303)	(798,375)	(30,938)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	823,541	829,323	829,323	30,948	10	10	10	10
NET REVENUES	0	823,541	5,782	(831,303)	(798,375)	(30,938)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	823,541	829,323	(1,980)	30,948	10	10	10	10	10

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

LAKESIDE EXTENSION	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2010	2010	2010	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	2011	2012	2013	2014	2015
<i>BASE REVENUES</i>										
INTEREST EARNINGS	0	0	0	0	0	0	0	0	0	0
BOND PROCEEDS	0	0	0	0	203	1,445	0	0	0	0
TOTAL REVENUES	0	0	0	0	900,000	0	0	0	0	0
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	40,000	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	137,500	620,920	0	0	0	0
TOTAL EXPENSES	0	0	0	0	177,500	620,920	0	0	0	0
NET REVENUES	0	0	0	0	722,703	(619,475)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	0	0	722,703	103,228	103,228	103,228	103,228
NET REVENUES	0	0	0	0	722,703	(619,475)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	722,703	103,228	103,228	103,228	103,228	103,228

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			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
BASE REVENUES										
EDUCATION GRANT	2,779	2,683	2,968	3,057	2,748	2,830	2,915	3,003	3,093	3,186
INTEREST	307	25	0	0	0	0	0	0	0	0
TOTAL REVENUES	3,086	2,708	2,968	3,057	2,748	2,830	2,915	3,003	3,093	3,186
BASE EXPENSES										
SERVICES	5,842	9,761	1,945	4,500	1,000	6,000	2,915	3,003	3,093	3,186
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	5,842	9,761	1,945	4,500	1,000	6,000	2,915	3,003	3,093	3,186
NET REVENUES	(2,756)	(7,053)	1,023	(1,443)	1,748	(3,170)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	10,365	7,609	556	1,579	1,579	3,327	157	157	157	157
NET REVENUES	(2,756)	(7,053)	1,023	(1,443)	1,748	(3,170)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	7,609	556	1,579	136	3,327	157	157	157	157	157

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			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
BASE REVENUES										
CHILD SAFETY REVENUE	11,683	11,819	12,774	13,278	13,896	13,900	14,317	14,747	15,189	15,645
INTEREST	3,538	1,652	216	111	26	30	73	99	104	118
TOTAL REVENUES	15,221	13,471	12,990	13,389	13,922	13,930	14,390	14,846	15,293	15,762
BASE EXPENSES										
PERSONNEL SERVICES	1,981	9,702	21,255	17,500	10,467	0	8,000	9,500	9,500	9,800
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	12,732	31,408	6,278	7,000	2,839	30,000	5,100	5,100	5,100	5,100
CAPITAL OUTLAY	0	8,569	0	0	0	0	0	0	0	0
TOTAL EXPENSES	14,713	49,679	27,533	24,500	13,306	30,000	13,100	14,600	14,600	14,900
NET REVENUES	508	(36,208)	(14,543)	(11,111)	616	(16,070)	1,290	246	693	862
FUND BALANCE										
BEGINNING BALANCE	69,362	69,870	33,662	19,119	19,119	19,735	3,664	4,954	5,200	5,893
NET REVENUES	508	(36,208)	(14,543)	(11,111)	616	(16,070)	1,290	246	693	862
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	69,870	33,662	19,119	8,008	19,735	3,664	4,954	5,200	5,893	6,755

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			2010 BUDGET	2010 FORECAST	2011 BUDGET	PROJECTED			
	2007	2008	2009				2012	2013	2014	2015
BASE REVENUES										
STEP FINES	0	61,022	60,642	67,500	40,000	41,200	42,436	43,709	45,020	46,371
INTEREST	0	0	0	0	49	51	73	73	73	73
TOTAL REVENUES	0	61,022	60,642	67,500	40,049	41,251	42,509	43,782	45,093	46,444
BASE EXPENSES										
SUPPLIES	0	0	0	0	5,000	0	42,509	43,709	45,020	46,371
SERVICES	0	0	0	0	1,000	0	0	73	73	73
CAPITAL OUTLAY	0	0	45,644	150,000	23,081	125,000	0	0	0	0
TOTAL EXPENSES	0	0	45,644	49,000	29,081	125,000	42,509	43,782	45,093	46,444
NET REVENUES	0	61,022	14,998	18,500	10,968	(83,749)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	n/a	0	61,022	76,020	76,020	86,988	3,239	3,239	3,239	3,239
NET REVENUES	0	61,022	14,998	18,500	10,968	(83,749)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	61,022	76,020	94,520	86,988	3,239	3,239	3,239	3,239	3,239

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
SEIZURE FUND**

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
BASE REVENUES										
INTEREST	2,880	3,539	547	1,052	164	136	140	144	149	153
SEIZURE REVENUE	73,907	121,589	171,419	25,000	42,912	25,000	143	143	143	143
TOTAL REVENUES	76,787	125,128	171,966	26,052	43,076	25,136	283	287	292	296
BASE EXPENSES										
SUPPLIES	0	1,398	3,867	0	3,200	3,500	283	144	149	153
SERVICES	0	8,581	8,118	1,200	5,601	6,000	0	143	143	143
CAPITAL OUTLAY	0	162,114	20,029	136,000	150,725	100,000	0	0	0	0
TOTAL EXPENSES	0	172,093	32,014	49,000	159,526	109,500	283	287	292	296
NET REVENUES	76,787	(46,965)	139,952	(22,948)	(116,451)	(84,364)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	37,400	114,187	67,222	207,174	207,174	90,724	6,360	6,360	6,360	6,360
NET REVENUES	76,787	(46,965)	139,952	(22,948)	(116,451)	(84,364)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	114,187	67,222	207,174	184,226	90,724	6,360	6,360	6,360	6,360	6,360

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			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
<i>BASE REVENUES</i>										
PARK IMPACT FEES	15,250	10,501	6,750	3,500	9,000	7,500	3,000	2,500	2,500	2,500
INTEREST	<u>1,485</u>	<u>543</u>	<u>98</u>	<u>28</u>	<u>26</u>	<u>48</u>	<u>67</u>	<u>67</u>	<u>67</u>	<u>67</u>
TOTAL REVENUES	16,735	11,044	6,848	3,528	9,026	7,548	3,000	2,500	2,500	2,500
<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	15,540	0	0	0	6,250	0	3,000	2,500	2,500	2,500
CAPITAL OUTLAY	<u>5,025</u>	<u>22,000</u>	<u>0</u>	<u>6,300</u>	<u>5,640</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	20,565	22,000	0	6,300	11,890	25,000	3,000	2,500	2,500	2,500
NET REVENUES	(3,830)	(10,956)	6,848	(2,772)	(2,865)	(17,452)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	34,970	31,140	20,184	27,032	27,032	24,168	6,716	6,716	6,716	6,716
NET REVENUES	(3,830)	(10,956)	6,848	(2,772)	(2,865)	(17,452)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	31,140	20,184	27,032	24,260	24,168	6,716	6,716	6,716	6,716	6,716

PUBLIC SAFETY FUND

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

The purchase requests could include the following:

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

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

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

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

PUBLIC SAFETY FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2010 BUDGET	2010 FORECAST	2011 BUDGET	PROJECTED			
	2007	2008	2009				2012	2013	2014	2015
BASE REVENUES										
INTEREST	0	0	0	0	0	0	0	0	0	0
CONTRIBUTIONS	0	0	0	0	0	50,400	51,912	53,469	55,073	56,726
TOTAL REVENUES	0	0	0	0	0	50,400	51,912	53,469	55,073	56,726
BASE EXPENSES										
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	50,400	51,912	53,469	55,073	56,726
TOTAL EXPENSES	0	0	0	0	0	50,400	51,912	53,469	55,073	56,726
NET REVENUES	0	0	0	0	0	0	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	n/a	0	0	0	0	0	0	0	0	0
NET REVENUES	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0	0	0	0	0	0

Budgeted revenue is based on 3500 active meters @ \$3.00 per mo. with contribution rate of 40%

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			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
BASE REVENUES										
MUN COURT SECURITY FEES	8,976	12,217	12,468	10,500	10,946	11,274	11,838	12,311	12,680	12,934
INTEREST	173	392	207	376	48	91	54	62	71	82
TOTAL REVENUES	9,149	12,609	12,675	10,876	10,994	11,365	11,838	12,311	12,680	12,934
BASE EXPENSES										
PERSONNEL SERVICES	0	0	5,347	0	7,476	7,789	0	0	0	0
MATERIALS & SUPPLIES	3,400	0	0	0	0	0	0	0	0	0
SERVICES	1,492	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	48,000	0	45,000	11,000	11,500	11,500	12,000
TOTAL EXPENSES	4,892	0	5,347	48,000	7,476	52,789	11,000	11,500	11,500	12,000
NET REVENUES	4,257	12,609	7,328	(37,124)	3,518	(41,424)	838	811	1,180	934
FUND BALANCE										
BEGINNING BALANCE	19,115	23,372	35,981	43,309	43,309	46,827	5,403	6,241	7,052	8,232
NET REVENUES	4,257	12,609	7,328	(37,124)	3,518	(41,424)	838	811	1,180	934
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	23,372	35,981	43,309	6,185	46,827	5,403	6,241	7,052	8,232	9,166

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			2010	2010	2011	PROJECTED			
	2007	2008	2009	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
BASE REVENUES										
COURT TECHNOLOGY FEES	12,104	16,383	16,646	16,000	14,538	14,974	16,000	16,480	16,974	17,484
INTEREST	989	329	54	113	12	94	47	47	47	47
TOTAL REVENUES	13,093	16,712	16,700	16,113	14,550	15,068	16,000	16,480	16,974	17,484
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	3,845	5,913	0	0	0	1,000	0	0	0	0
SERVICES	902	988	11,735	0	1,275	1,000	0	0	0	0
CAPITAL OUTLAY	24,500	14,810	5,078	27,000	17,335	18,000	16,000	16,500	17,000	17,500
TOTAL EXPENSES	29,247	21,711	16,813	27,000	18,610	20,000	16,000	16,500	17,000	17,500
NET REVENUES	(16,154)	(4,999)	(113)	(10,887)	(4,060)	(4,932)	0	(20)	(26)	(16)
FUND BALANCE										
BEGINNING BALANCE	34,998	18,844	13,845	13,732	13,732	9,672	4,740	4,740	4,720	4,695
NET REVENUES	(16,154)	(4,999)	(113)	(10,887)	(4,060)	(4,932)	0	(20)	(26)	(16)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	18,844	13,845	13,732	2,845	9,672	4,740	4,740	4,720	4,695	4,678

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

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

APPENDIX

CITY OF SEABROOK
2010 BUDGET CALENDAR FOR 2010-11 BUDGET

DATE	DAY	EVENT
Mar 15-26	Mon - Fri	Prepare Personnel Budget (Finance & Personnel) & update department budget worksheets.
18-Mar	Thur	Distribute 2009-10 forecast for March thru Sept and schedule meeting to discuss w/depart. head:
23-Mar	Tues	Staff meeting to discuss projected 2009-10 shortfall and examine expenditures for reductions
30-Mar	Tues	Staff meeting to discuss additional changes to 2009-10 budget/forecast
01-Apr	Thur	Distribute revised 2009-10 forecasts to department heads
Mar 29- Apr 9	Mon - Fri	Complete preparation of departmental budget sheets
9-Apr	Fri	Distribute budget worksheet files to department directors.
26-Apr	Mon	1st draft department budgets and April forecast due in Finance by 9AM
Apr 26-Apr 30	Mon - Fri	Finance - Review budgets & forecasts submitted for completeness.
4-May	Tues	Distribute 1st UNCLUT draft of 2010-11 budget to Council and department heads
11-May	Tues	Meeting of city management, finance and dept. heads to discuss 1st draft and make changes
13-May	Thur	Distribute 2nd draft and meet with city manager and dept. heads to discuss
May 17-19	Mon-Wed	Update forecasts to include in 2010-11 draft budget
25-May	Tues	Staff meeting to review updated forecasts and final draft budget
1-Jun	Tues	Distribute 2nd draft of budget to council and schedule workshops, discuss 2009-10 forecast
8-Jun	Tues	Budget workshop with City Council
Jun 9 - 11	Wed - Fri	Discuss Council and incorporate Council's changes to budget
20-Jul	Tue	Present balanced budget to Council
26-Jul	Tue	City Council Budget Workshop
10-Aug	Tues	City Council Budget Workshop
TIMING IS CRITICAL FOR EVENTS LISTED BELOW		
26-Aug	Thur	Email PDF file by noon notice of Public Hearing on 2010-11 Budget to newspaper.
2-Sep	Thur	Publication of notice of Public Hearing on 2010-11 Budget. (14 days required before public hearing)
3-Sep	Fri	Report of Certified Appraised Values due from Harris County Tax Assessor. (60 days starts)
3-Sep	Fri	Calculation of Effective and Rollback tax rates.
3-Sep	Fri	Email PDF file by noon publication of Effective and Rollback tax rates.
3-Sep	Fri	72 hour notice for meeting to discuss effective tax rate calculation
7-Sep	Tue	City Council meeting discuss effective tax rate
9-Sep	Thur	Publication of Effective and Rollback tax rates.
10-Sep	Fri	72 hour notice for meeting to discuss tax rate
14-Sep	Tue*	Council Agenda - Discuss final budget & proposed tax rate. Take record vote on proposal if tax increase
21-Sep	Tue*	Public Hearing on 2010-11 Budget.
21-Sep	Tue*	Council MAY adopt 2010-11 Budget.
23-Sep	Thur	Email PDF file by noon of notice of Public Hearings on Tax Rate change.
23-Sep	Thur	Post notice on website and cable channel
27-Sep	Mon	Last day to adopt budget per Charter.
30-Sep	Thur	Publication of notice of Public Hearings on Tax Rate change. (7 days required before public hearing)
8-Oct	Fri	72 hour notice for 1st public hearing on tax rate
12-Oct	Tue*	First public hearing on tax rate change.
15-Oct	Fri	72 hour notice for 2nd public hearing on tax rate
15-Oct	Fri	Email PDF file by noon of Notice of Vote on Tax Rate
19-Oct	Tue	Second public hearing on tax rate change (>3days from first PH)(must adopt rate within 3-14 days)
21-Oct	Thur	Publication of Notice of Vote on Tax Rate (7 days required before meeting)
29-Oct	Fri	72 hour notice for meeting at which Council will adopt tax rate
2-Nov	Tue	Council adopts 2010 Ad Valorem Tax Rate. (Not <3 days or >14 days after 2nd public hearing) THIS IS 14TH DAY
2-Nov	Tues	Last day to adopt tax rate. (60 days maximum after delivery of certified tax rolls)

**CITY OF SEABROOK
ORDINANCE NO. 2010-26
BUDGET ORDINANCE
FY 2010-2011**

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AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2010 AND ENDING ON SEPTEMBER 30, 2011 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD ON SEPTEMBER 21, 2010 IN ACCORDANCE WITH THE CITY'S CHARTER AND WITH STATE LAW.

WHEREAS, the City Manager on July 6 2010, filed a proposed budget with the Council for the fiscal year commencing October 1, 2010, as required by the Charter of Seabrook; and,

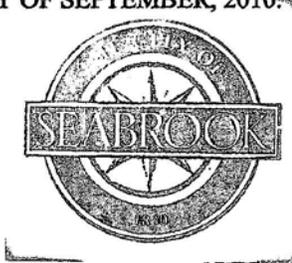
WHEREAS, said proposed budget, as revised by the City Council, was duly set for a public hearing ordered to be called by the City Council and held on September 21, 2010, after due notice as required by the Charter of the City of Seabrook and laws of the State of Texas; now, therefore,

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

THAT, the figures in the amount of \$16,120,442 for the General Fund, Enterprise Fund, and Debt Service Fund, and \$3,046,412 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 2010-2011 Budget, be and the same are hereby, in all things, approved, appropriated and amended. Copies of the 2010-2011 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 21st DAY OF SEPTEMBER, 2010.



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. 2010-25
EDC BUDGET ORDINANCE
FY 2010/11**

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AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK ECONOMIC DEVELOPMENT CORPORATION BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2010 AND ENDING ON SEPTEMBER 30, 2011 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 21, 2010.

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, 2010, and

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

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

THAT, the figures in the amount of **\$1,067,106** 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 2010/11 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 21st DAY OF SEPTEMBER, 2010.

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. 2010-24
CRIME CONTROL AND PREVENTION DISTRICT BUDGET ORDINANCE
FY 2010/11**

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK CRIME CONTROL AND PREVENTION DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2010 AND ENDING ON SEPTEMBER 30, 2011 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 21, 2010.

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 21, 2010; and

WHEREAS, the Board approved a proposed budget for the fiscal year commencing October 1, 2010 on September 21, 2010; and

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

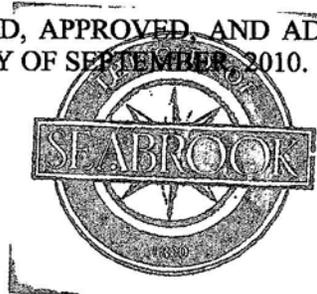
WHEREAS, the City Council held a public hearing on the budget on September 21, 2010 prior to approving the District's budget; now, therefore

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

THAT, a budget in the amount of **\$671,410.00** for the Crime Control and Prevention District Budget, prepared and submitted by the Board of Directors of the District is, in all things, approved, appropriated and amended. A copy of the 2010/11 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 21ST DAY OF SEPTEMBER, 2010.



Gary T. Renola
GARY T. RENOLA, MAYOR

ATTEST:

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

APPROVED AS TO FORM:

Steven L. Weathered
STEVEN L. WEATHERED
CITY ATTORNEY

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**CITY OF SEABROOK
ORDINANCE NO. 2010-27
TAX ORDINANCE**

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF SEABROOK, TEXAS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2011 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS the City Council of the City of Seabrook finds that the tax for the year 2010 hereinafter levied for current expenses of the city and the general improvement of the city and its property is in all respects necessary and must be levied to provide the revenue requirements of its budget for the ensuing year; and

WHEREAS the City Council of the City of Seabrook further finds that the taxes for the year 2010, hereinafter levied, are necessary to pay interest and to provide the required sinking fund on outstanding bonds of the city issued for municipal purposes; now, therefore,

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

SECTION 1. For the current expenses of the City of Seabrook and for the general improvement of the city and its properties, there is hereby levied and ordered to be assessed and collected for the year 2010 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of **46.5557** cents on each one hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.11 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$9.28.

SECTION 2. For the purpose of paying interest and providing for a sinking fund for the payment of each issue of waterworks system, sewer system and general obligation bonds, including payment of the various installments of principal which may be payable during the ensuing year of such bonds, there is hereby levied and ordered to be assessed and collected for 2010 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of **16.125** cents on each hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

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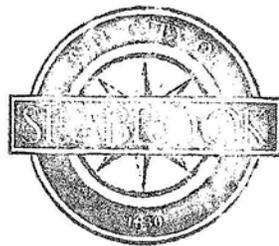
SECTION 3. The total ad valorem tax rate in the City of Seabrook to be assessed and collected for 2010 and for each year thereafter until it be otherwise provided and ordered is **62.6807** cents on each hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

SECTION 4. All taxes levied hereby are payable on or before December 31, 2010. Taxpayers who have not paid their tax bill levied hereunder on or before the 31st day January, 2011 shall be assessed a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1st of the year becomes delinquent. A tax delinquent on July 1st incurs a total penalty of twelve percent (12%) of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax accrues interest at the rate of one percent (1%) for each month the tax remains unpaid.

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

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

PASSED, APPROVED AND ADOPTED ON FIRST AND FINAL READING THIS THE 21ST DAY OF SEPTEMBER, 2010.



Gary T. Renola
GARY T. RENOLA, MAYOR

ATTEST:

APPROVED AS TO FORM:

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

Steven L. Weathered
STEVEN L. WEATHERED
CITY ATTORNEY

POLICIES AND PROCEDURES

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

OPERATING BUDGET POLICIES

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

REVENUE POLICIES

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

RESERVE AND FUND BALANCE POLICIES

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

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

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

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

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

ACCRUAL BASIS OF ACCOUNTING

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

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

CITY OF SEABROOK
RESOLUTION NO. 2009-15
ADOPTION OF THE CITY'S INVESTMENT POLICY

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

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

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

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

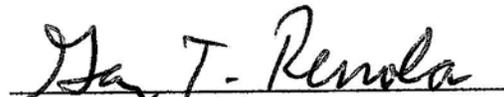
BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SEABROOK, STATE OF TEXAS:

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

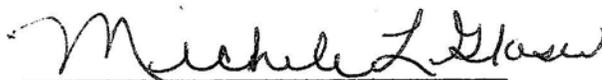
AND IT IS SO ORDERED

PASSED, APPROVED AND ADOPTED THIS 15TH DAY OF SEPTEMBER, 2009.




Gary T. Renola, Mayor

ATTEST:


Michele L. Glaser, TRMC
City Secretary

City of Seabrook Investment Policy

1.0 **POLICY**

It is the policy of the City of Seabrook to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

2.0 **SCOPE**

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

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

3.0 **PRUDENCE**

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

- 3.1 The standard of prudence to be used by investment officials shall be the "Prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

4.0 **OBJECTIVE**

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

- 4.1 **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the City of Seabrook shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

- 4.2 **Liquidity:** The City of Seabrook's investment portfolio will remain sufficiently liquid to enable the City of Seabrook to meet all operating requirements which might be reasonably anticipated.

4.3 Return of Investment: The City of Seabrook's investment portfolio shall be designed with the objective of attaining a rate of return throughout the budgetary and economic cycles, commensurate with the City of Seabrook's investment risk constraints and the cash flow characteristics of the portfolio.

5.0 DELEGATION OF AUTHORITY

Authority to manage the City of Seabrook's investment program is derived from the following: Ordinances, Resolutions and other acts of Council. Management responsibility for the investment program is hereby delegated to the Investment Officer, who shall establish written procedures for the operation of the investment program consistent with this policy. Procedures should include reference to safekeeping, Public Securities Association (PSA) repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Finance Officer is the designated Investment Officer.

6.0 ETHICS AND CONFLICTS OF INTEREST

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

7.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

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

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

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

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

8.0 AUTHORIZED AND SUITABLE INVESTMENTS

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

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

9.0 COLLATERALIZATION

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

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

- A. Obligations of the United States or its agencies and instrumentalities;
- B. Direct obligations of the State of Texas or its agencies;
- C. Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas of 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.

(Charter Election of 5-8-2010)

Section 5.02. Public record.

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

Section 5.03. Annual budget.

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

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

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

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

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

Section 5.04. Administration of budget.

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

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

(Charter Election of 5-8-2010)

Section 5.05. Emergency appropriations.

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

(Election of 5-7-2005)

Section 5.06. Amendments after adoption.

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

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

as it deems necessary to prevent or minimize any deficit and for that purpose it may reduce one or more appropriations.

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

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

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

(Election of 5-7-2005)

Section 5.07. Borrowing in anticipation of property taxes.

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

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

Section 5.08. Depository.

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

Section 5.09. Purchase procedure.

All purchases made and contracts executed by the City shall be pursuant to a requisition from the head of the office, department or agency whose appropriation will be charged and no contract or order shall be binding upon the City unless and until the City Manager certifies that there is to the credit of such office, department or agency a sufficient unencumbered

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

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

Section 5.10. Independent audit.

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

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

B.

BONDS*

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

Section 5.11. Borrowing for capital improvements.

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

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

(c) *Revenue Bonds:* The City shall have the power to borrow money for the purpose of constructing, purchasing, improving, extending or repairing of public utilities, recreational facilities or any other self-liquidating municipal function not prohibited by the Constitution

and the laws of the State of Texas, and to issue revenue bonds to evidence the obligation created thereby. Such bonds shall be a charge upon and payable from the properties, or interest therein pledged, or the income therefrom, or both. The holders of the revenue bonds shall never have the right to demand payment thereof out of monies raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for the purpose for which issued.

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

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

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

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

C.

TAX ADMINISTRATION

Section 5.12. Division of Taxation.

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

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

Section 5.13. Powers of taxation.

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

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

Section 5.14. Assessment of property for taxes.

All property, real, personal or mixed, having a situs within the corporate limits of the City on January 1 of each year, not expressly exempted by law, shall be subject to taxation by the City for such year. The Council may prescribe the mode and manner of making renditions, tax lists, assessments, and tax rolls. Every person, partnership, association or corporation holding, owning, or controlling property within the limits of the City, shall, between January 1 and April 1 of each year, file with the City Assessor-Collector a full and complete sworn inventory of such property held, owned, or controlled within said limits on January 1 each year. The Council may prescribe by ordinance the mode and manner of making such inventories, and penalties for failing or refusing to submit the same. The City Assessor-Collector shall review all renditions made to him or her and determine the value of the property rendered and fix the value thereof for tax purposes. If the City Assessor-Collector

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

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

Section 5.15. Exemptions.

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

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

(Election of 5-7-2005)

Section 5.16. Taxes: when due and payable.

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

Section 5.17. Tax liens and liabilities.

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

Section 5.18. Joint interest in property.

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

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

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

Section 5.20. Board of Equalization.

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

D.

CERTAIN EXPENDITURES AND USE OF RESERVED FUNDS

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

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

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

(Election of 5-7-2005)

LOCAL GOVERNMENT CODE

TITLE 4. FINANCES

SUBTITLE A. MUNICIPAL FINANCES

CHAPTER 102. MUNICIPAL BUDGET

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

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

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

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

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

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

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

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

- (5) the estimated revenue available to cover the proposed budget; and
- (6) the estimated tax rate required to cover the proposed budget.

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

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

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

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

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

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

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

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

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

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

(c) The governing body shall provide for public notice of the date, time, and location of the hearing. The notice must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section 102.005(b).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

Bond Issue – Bonds sold.

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

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

Budget 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.