

City of Seabrook, Texas

**2011-2012 Fiscal Year
Budget**

October 1, 2011 through September 30, 2012

CITY OF SEABROOK

2011-2012 BUDGET

THIS BUDGET WILL RAISE MORE TAX REVENUE THAN THE PREVIOUS YEAR'S BUDGET BY \$67,091 OR 1.42% AND OF THAT AMOUNT \$104,772.69 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

TABLE OF CONTENTS

INTRODUCTION	PAGE(S)
City Officials	2
Background	3
 SUMMARIES & CHARTS	
Combined Fund Summary	6
Organization Chart	10
 OPERATING BUDGET	
 GENERAL FUND	
Overview	14
Revenues/Expenditures Graph	15
Distribution of Ad Valorem Taxes	16
Tax Rate History/Comparison Charts	17
General Fund Multi-Year	18
General Fund Revenues	19
Legislative Department Budget	20
Administrative Department Budget	22
Information Technology	26
Emergency Management Department Budget	28
Public Safety Department Budget	31
Animal Control Department Budget	34
DOT Department Budget	36
Parks & Recreation Department Budget	38
Public Works Department Budget	40
Community Development Department Budget	42
Municipal Court Department Budget	44
Non-Departmental Department Budget	46
 ENTERPRISE FUND	
Overview	48
Enterprise Fund Multi-Year	49
Enterprise Fund Revenues	50
Water Department Budget	51
Sewer Department Budget	53
Sanitation Department Budget	55
Billing Department Budget	56
Enterprise Fund Debt Service	57

SPECIAL REVENUE FUNDS

Economic Development Corporation (EDC) Budget	60
EDC Debt Service	65
Crime District Budget	66
Hotel/Motel Fund Budget	70

DEBT SERVICE FUND

Debt Service Fund Multi-Year	74
General Fund Debt Service Requirements	75

CAPITAL PROJECT FUNDS

Capital Budget Policies	78
Capital Impact Fees Budget	81
Capital Projects Enterprise Fund	82
Streets Project Fund	83
Fire Department Project Fund	84
Library Project Fund	85
Lakeside Extension Project Fund	86
TDRA Grant Project	87
EDA Grant-Waterfront	89

OTHER FUNDS

Law Enforcement Education Fund	92
Child Safety Fund	93
Step Fines	94
Seizure Fund	95
Park Improvement Fund	96
Carothers Coastal Gardens	97
Public Safety Fund	98
Municipal Court Security Fund	99
Municipal Court Technology Fund	100
Municipal Court Time Payment Fund	101

APPENDIX

INTRODUCTION

**ANNUAL BUDGET
CITY OF SEABROOK
SEABROOK, TEXAS
FISCAL YEAR ENDING SEPTEMBER 30, 2012**

**MAYOR
GLENN ROYAL**

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

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

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

**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. The most recent census in 2010, showed the population of Seabrook has increased to 11,952.

Location

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

Amenities/Services

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

- * 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
- * Seabrook Sailing Club
- * Lakewood Yacht Club
- * Seabrook Marina
- * Blue Dolphin Marina

The city provides the following community emergency services:

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

Seabrook is part of the Clear Creek Independent School District. James F. Bay Elementary and Seabrook Intermediate are the public schools located in Seabrook. Students from Seabrook attend Clear 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
 BUDGET 2011-12
 COMBINED FUND SUMMARY
 SOURCES USES

	TOTALS				
	OPERATING & DEBT	SPECIAL REVENUE	CAPITAL PROJECTS	COMPONENT UNITS	ALL FUNDS
EST BEG BAL-UNRESERVED	8,424,871	881,830	3,720,700	2,142,986	15,170,386
REVENUES					
TAXES	7,677,320	309,071	0	1,372,902	9,359,294
INTERGOVERNMENTAL	363,069	2,850	0	0	365,919
SERVICES	7,159,343	0	0	0	7,159,343
OTHER	189,405	302,250	137,000	0	628,655
INTEREST	9,920	1,168	3,556	2,160	16,805
LOAN/BOND/GRANT PROCEEDS	0	0	11,573,169	0	11,573,169
TRANSF FRM OTHER FUND	1,753,547	0	0	0	1,753,547
TOTAL REVENUES	17,152,603	615,340	11,713,725	1,375,063	30,856,731
TOTAL FUNDS	25,577,474	1,497,170	15,434,425	3,518,049	46,027,117
EXPENDITURES					
PERSONNEL	7,313,346	88,922	0	599,635	8,001,903
SUPPLIES	412,900	19,500	0	20,500	452,900
SERVICES	5,301,188	333,256	1,739,643	470,553	7,844,640
CAPITAL OUTLAY	182,500	196,000	10,299,026	0	10,677,526
CONSTRUCTION	205,895	0	0	0	205,895
PAYMENTS FOR DEBT SERVICE	1,956,742	0	0	193,067	2,149,809
OPERATING TRANSF OUT	1,628,547	0	0	125,000	1,753,547
TOTAL EXPENDITURES	17,001,118	637,678	12,038,669	1,408,755	31,086,220
NET REVENUE	151,485	(22,338)	(324,944)	(33,693)	(229,489)
END BALANCE-UNRESERVED	8,576,356	859,492	3,395,756	2,109,293	14,940,897
RESERVED FUND BALANCE	0	359,176	291,878	403,755	1,054,809
TOTAL FUNDS	8,576,356	1,218,668	3,687,634	2,513,048	15,995,706

CITY OF SEABROOK
 BUDGET 2011-12
 COMBINED FUND SUMMARY
 SOURCES USES

	OPERATING & DEBT			COMPONENT UNITS	
	01 GENERAL	20 ENTER- PRISE	08 DEBT SERVICE	50 CRIME CONTROL	70 SEDC II
EST BEG BAL-UNRESERVED	3,094,347	3,591,651	1,738,873	310,698	1,832,288
REVENUES					
TAXES	6,264,850	0	1,412,470	650,322	722,580
INTERGOVERNMENTAL	363,069	0	0	0	0
SERVICES	972,500	6,186,843	0	0	0
OTHER	47,000	142,405	0	0	0
INTEREST	3,052	3,390	3,478	311	1,850
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0
TRANSF FRM OTHER FUND	1,753,547	0	0	0	0
TOTAL REVENUES	9,404,018	6,332,638	1,415,948	650,633	724,430
TOTAL FUNDS	12,498,365	9,924,288	3,154,820	961,331	2,556,717
EXPENDITURES					
PERSONNEL	6,256,116	1,057,229	0	599,635	0
SUPPLIES	334,575	78,325	0	20,500	0
SERVICES	2,588,599	2,711,089	1,500	64,200	406,353
CAPITAL OUTLAY	5,000	177,500	0	0	0
CONSTRUCTION	205,895	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	562,772	1,393,970	0	193,067
OPERATING TRANSF OUT	0	1,628,547	0	0	125,000
TOTAL EXPENDITURES	9,390,186	6,215,462	1,395,470	684,335	724,420
NET REVENUE	13,832	117,175	20,478	(33,702)	10
END BALANCE-UNRESERVED	3,108,180	3,708,826	1,759,350	276,996	1,832,297
RESERVED FUND BALANCE	0	0	0	0	403,755
TOTAL FUNDS	3,108,180	3,708,826	1,759,350	276,996	2,236,052

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

CITY OF SEABROOK
BUDGET 2011-12
COMBINED FUND SUMMARY
SOURCES USES

	SPECIAL REVENUE FUNDS										
	06 LAW ENFORCE	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL	41 CAROTHERS	42 PARK IMPROVE	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY
EST BEG BAL-UNRESERVED	1,189	9,100	73,236	141,543	86,163	461,926	1,150	15,515	55,542	18,340	18,128
REVENUES											
TAXES	0	0	0	0	0	309,071	0	0	0	0	0
INTERGOVERNMENTAL	2,880	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	17,000	25,000	77,250	86,000	1,500	52,000	5,000	15,000	1,500	22,000
INTEREST	0	14	110	88	86	821	0	0	55	0	0
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	2,880	17,014	25,110	77,333	86,086	311,392	52,000	5,000	15,055	1,500	22,000
TOTAL FUNDS	4,039	26,113	98,346	218,876	172,249	773,318	53,150	20,515	70,597	19,840	40,128
EXPENDITURES											
PERSONNEL	0	0	0	0	0	81,133	0	0	7,789	0	0
SUPPLIES	0	0	3,500	0	0	5,000	4,000	0	0	0	7,000
SERVICES	4,000	25,000	8,700	0	0	228,756	47,900	0	0	18,000	1,000
CAPITAL OUTLAY	0	0	0	0	86,000	0	0	20,000	60,000	0	30,000
CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	4,000	25,000	12,200	0	86,000	314,889	51,900	20,000	67,789	18,000	38,000
NET REVENUE	(1,150)	(7,986)	12,910	77,333	86	(3,496)	200	(15,000)	(52,734)	(16,500)	(16,000)
END BALANCE-UNRESERVED	39	1,113	86,145	218,876	86,249	458,429	1,350	515	2,808	1,840	2,128
RESERVED FUND BALANCE	0	0	0	0	0	359,176	0	0	0	0	0
TOTAL FUNDS	39	1,113	86,145	218,876	86,249	817,605	1,350	515	2,808	1,840	2,128

06 LAW ENFORCE	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL	41 CAROTHERS	42 PARK IMPROVE	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY
FUNDING SOURCES										
Annual pmt from the Law Enforcement Standards and Education account	A portion of license tag registration fees from Harris County Tax Assessor	Money & property seized from drug related arrests	Fines from the Selective Traffic Enforcement Program	Voluntary \$3 per month contribution on water bill	6.5% tax on rooms rented less than 30 days	Rental fees	\$250 fee paid by developers per living unit in lieu of dedication of land	Portion of court fees \$3 per conviction	Portion of court fees	Portion of court fees \$4 per conviction
USES OF FUNDS										
Continuing education for licensed peace officers	Programs to enhance child safety, health or nutrition, including child abuse prevention/intervention & drug/alcohol abuse prevention	Expenses solely for law enforcement purposes	Vehicles, equipment & training for Police	Equipment for Police, Fire and/or EMS approved by Public Safety Committee	Advertising, cultural or historical activities that promote tourism and the hotel industry. "Heads in Beds"	Maintenance & improvements to Carothers Coastal Gardens	Purchase and/or develop park land and to pay for maintenance and operations of parks	Expenses to provide security to buildings that house municipal court	Expenses approved by municipal court	Purchase or maintain technological enhancements for the municipal court

CITY OF SEABROOK
BUDGET 2011-12
COMBINED FUND SUMMARY
SOURCES USES

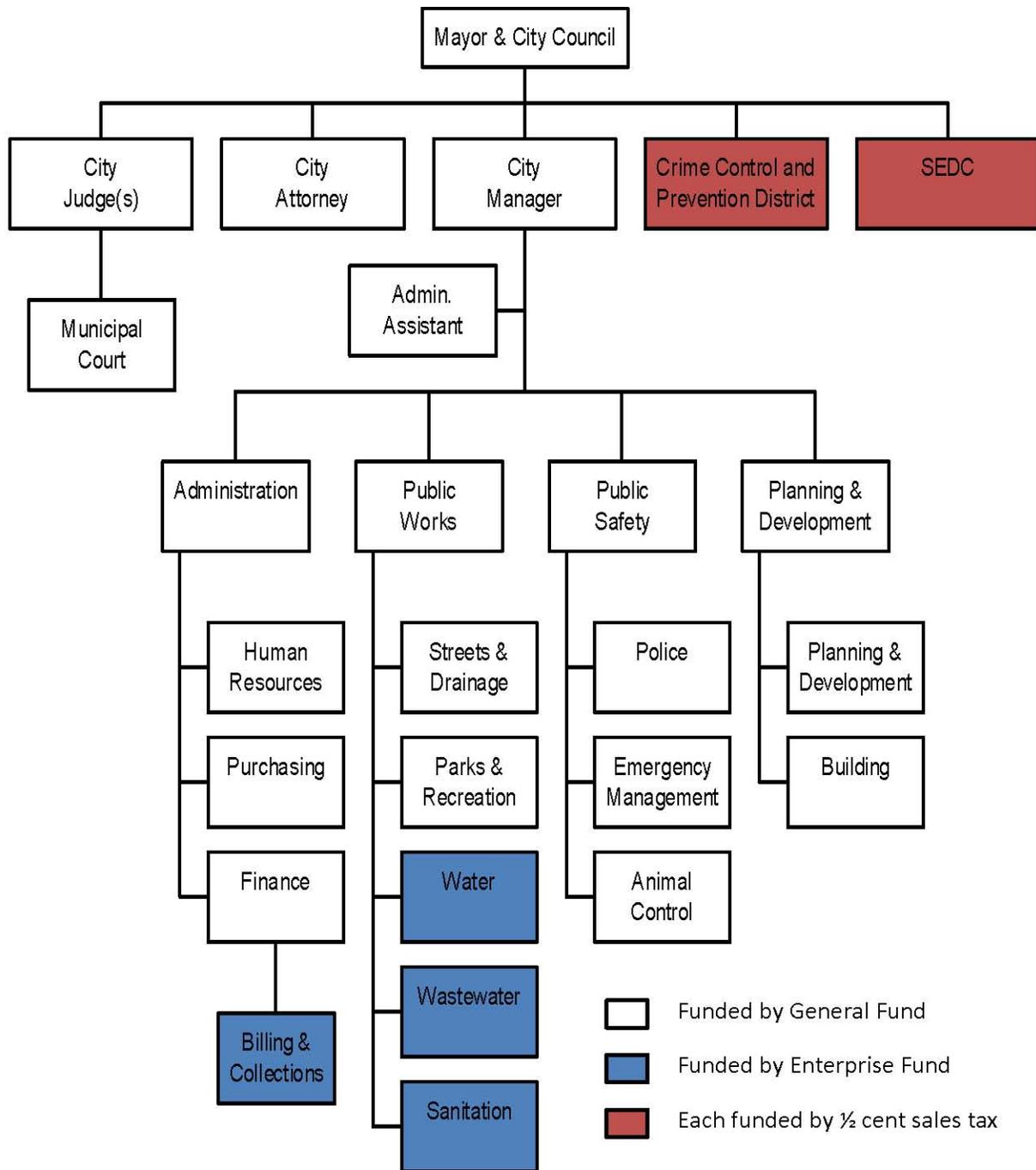
	CAPITAL PROJECT FUNDS							
	13 TDRA GRANT	19 CAPITAL IMPACT	30 CAP PROJ WW/SS	33 FIRE PROJ GO BDS	35 ST PROJ GO BDS	38 LIBRARY GO BDS	39 LAKES/REPS CO	72 EDA GRANT
EST BEG BAL-UNRESERVED	0	2,179,440	111,256	912,780	104,524	5,514	407,186	0
REVENUES								
TAXES	0	0	0	0	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	0
OTHER	0	137,000	0	0	0	0	0	0
INTEREST	0	2,179	403	456	105	6	407	0
LOAN/BOND/GRANT PROCEEDS	8,573,169	0	0	0	0	0	0	3,000,000
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0	0
TOTAL REVENUES	8,573,169	139,179	403	456	105	6	407	3,000,000
TOTAL FUNDS	8,573,169	2,318,619	111,659	913,236	104,628	5,520	407,593	3,000,000
EXPENDITURES								
PERSONNEL	0	0	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0	0	0
SERVICES	1,348,143	0	0	0	0	500	0	391,000
CAPITAL OUTLAY	7,225,026	0	0	265,000	0	0	200,000	2,609,000
CONSTRUCTION	0	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	8,573,169	0	0	265,000	0	500	200,000	3,000,000
NET REVENUE	0	139,179	403	(264,544)	105	(494)	(199,593)	0
END BALANCE-UNRESERVED	0	2,318,619	111,659	648,236	104,628	5,020	207,593	0
RESERVED FUND BALANCE	0	0	291,878	0	0	0	0	0
TOTAL FUNDS	0	2,318,619	403,537	648,236	104,628	5,020	207,593	0

13 TDRA GRANT	19 CAPITAL IMPACT	30 CAP PROJ WW/SS	33 FIRE PROJ GO BDS	35 ST PROJ GO BDS	38 LIBRARY GO BDS	39 LAKES/REPS CO	72 EDA GRANT
FUNDING SOURCES							
Community Development Block Grant funds	Fees paid on new or enlarged water meters	Revenue bonds issued 2003, 2005 and 2008	General obligation bonds issued 2003, 2005 and 2008	General obligation bonds issued 2003, 2005 and 2008	General obligation bonds issued 2003, 2005 and 2008	Certificates of Obligation issued 2010	Grant from U.S. Economic Development Administration
USES OF FUNDS							
Infrastructure repairs and/or improvements including generators at water wells, street overlays	Improve and/or extend water & wastewater system to increase capacity to accommodate growth	Improvements to water & wastewater system	Vehicles, equipment, buildings for fire services	Streets and drainage repairs and improvements including Repsdorph Rd	Paid to Harris County for library	Extension of Lakeside Dr to connect to Harris County Repsdorph Rd project	Reconstruction of Waterfront Dr

City of Seabrook

Organizational Chart

October 1, 2011



OPERATING BUDGET

GENERAL FUND

GENERAL FUND**Fund Description**

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

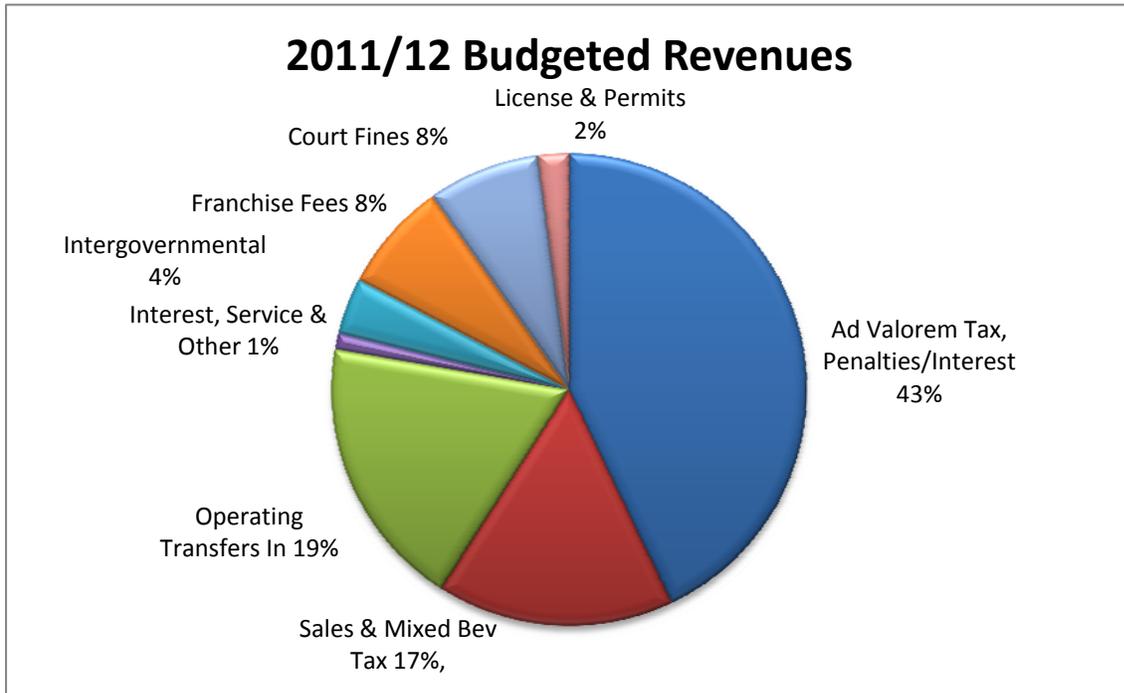
The purpose of the General Fund is to provide the City with the following services: Legislative, City Administration, Public Safety, Parks, Public Works, Community Development, and Municipal Court. The primary sources of revenue are from property taxes, sales taxes, franchise fees, license and permit fees, fines, forfeitures, and park fees. The General Fund also provides administrative support for the Enterprise Fund and Seabrook Economic Development Corporation. The cost of this support is allocated to the Enterprise Fund and the Seabrook Economic Development Corporation and is reimbursed monthly as an operating transfer into the General Fund.

2011/12 BUDGET REVENUES

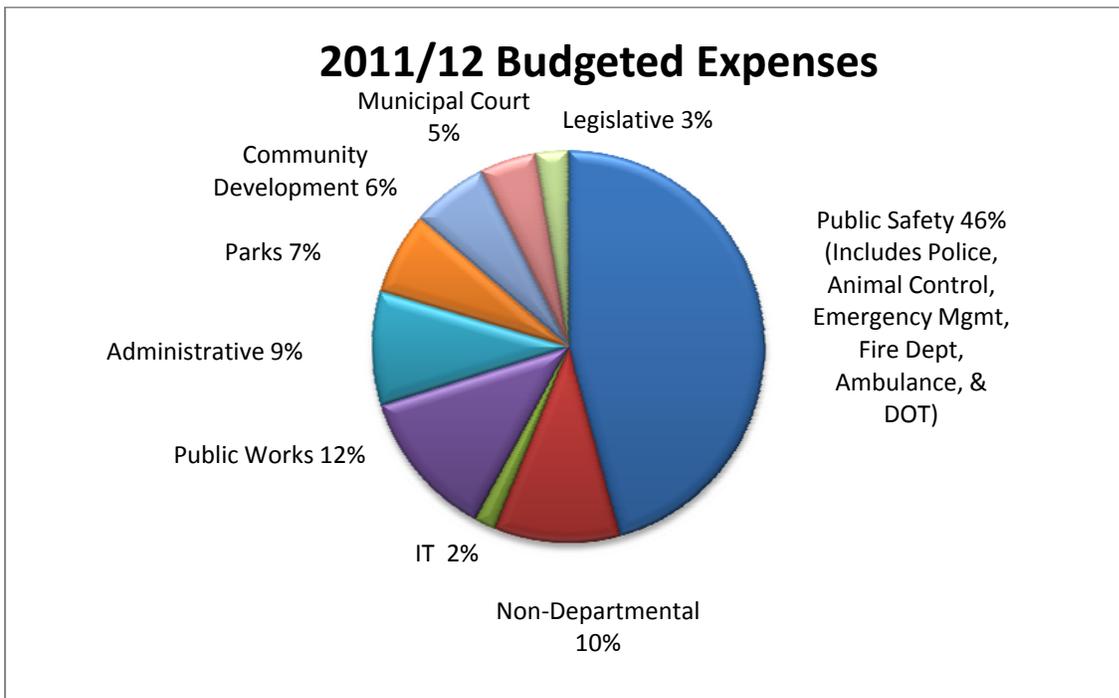
Property Taxes	\$ 4,035,689
Non-Property Taxes	1,519,161
Franchise Fees	710,000
Fines & Licenses	918,000
Interest	3,052
Services	54,500
Intergovernmental	363,069
Other Revenue	47,000
Fund Transfers	<u>1,753,547</u>
Total Revenues	\$ 9,404,018

2011/12 BUDGET EXPENDITURES

Legislative	\$ 249,633
Administrative	883,107
IT	163,956
Emergency Mgmt	115,132
Public Safety	3,131,691
Fire Department	706,896
Animal Control	114,739
DOT	228,901
Parks & Recreation	636,892
Public Works	1,154,295
Community Development	590,939
Municipal Court	440,051
Non-Departmental	<u>973,953</u>
Total Expenditures	\$ 9,390,185



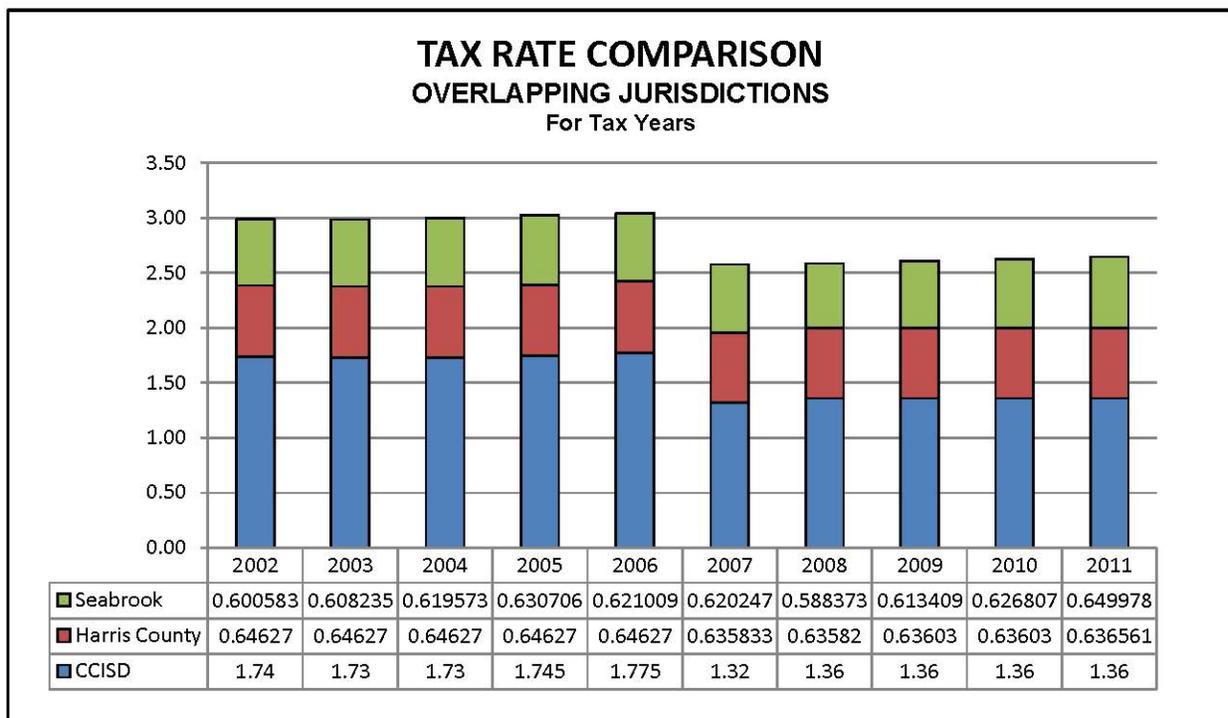
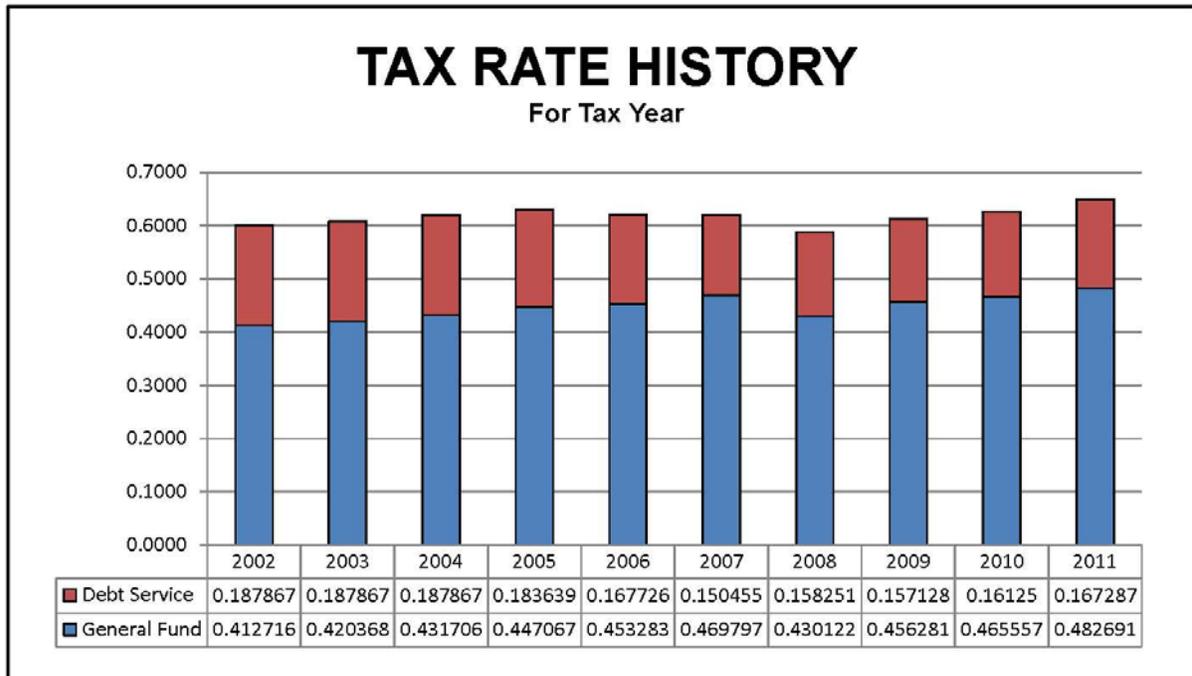
\$9,404,018



\$9,390,185

DISTRIBUTION OF AD VALOREM TAXES

	<u>TOTAL</u>	<u>O&M</u>	<u>DEBT</u>
Total Taxable Value	\$834,174,939	\$834,174,939	\$834,174,939
Tax Rate Per \$100	<u>0.649978</u>	<u>0.482691</u>	<u>0.167287</u>
Subtotal	\$ 5,421,954	\$ 4,026,484	\$ 1,395,470
Est. Collection Rate		<u>97%</u>	<u>100%</u>
Subtotal	\$ 5,421,954	\$ 3,905,689	\$ 1,395,470
Est. Delinquent, Supplemental, & Refunded	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL TAX LEVY	\$ 5,496,954	\$ 3,980,689	\$ 1,395,470



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

GENERAL FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
AD VALOREM TAXES - CURRENT RATE	3,495,378	3,650,081	3,729,028	3,876,367	3,876,102	3,980,689	4,080,206	4,182,211	4,286,767	4,393,936
PENALTIES & INTEREST	53,618	46,126	51,760	50,000	56,681	55,000	55,413	55,828	56,247	56,669
SALES TAX	1,594,366	1,520,677	1,412,343	1,350,000	1,412,809	1,445,161	1,481,290	1,518,322	1,556,280	1,595,187
FRANCHISE TAX	706,194	683,669	711,057	670,000	715,284	710,000	713,550	717,118	720,703	724,307
OTHER TAX	106,450	106,327	99,030	100,000	93,771	74,000	74,740	75,487	76,242	77,005
LICENSE & PERMITS	249,809	377,942	224,612	225,000	203,372	200,000	200,000	200,000	200,000	200,000
CHARGES FOR SERVICES	47,652	45,482	65,015	52,000	88,463	54,500	55,045	55,595	56,151	56,713
MUNICIPAL COURT FEES	346,117	335,052	382,366	347,500	566,689	608,000	632,320	657,613	683,917	711,274
DOT FINES	164,107	107,448	74,228	125,000	95,036	110,000	113,300	116,699	120,200	123,806
INTEREST INCOME	102,474	13,426	5,648	4,605	3,988	3,052	31,082	31,386	31,126	30,683
INTERGOVERNMENTAL	1,171,445	3,528,387	923,332	387,129	533,022	363,069	373,961	385,180	396,735	408,637
OTHER REVENUE	170,379	96,309	115,953	50,000	47,173	47,000	47,940	48,899	49,877	50,874
TOTAL REVENUES	8,207,989	10,510,926	7,794,370	7,237,601	7,692,387	7,650,471	7,858,847	8,044,339	8,234,246	8,429,091
BASE EXPENSES										
PERSONNEL SERVICES	5,276,444	5,497,789	5,838,908	5,804,468	5,718,071	6,256,116	6,412,519	6,572,832	6,737,153	6,905,582
MATERIALS & SUPPLIES	294,121	279,112	249,097	309,550	313,726	334,575	341,267	348,092	355,054	362,155
SERVICES	2,384,615	2,531,064	2,481,285	2,445,787	2,348,419	2,588,599	2,679,200	2,813,160	2,911,621	3,013,527
CAPITAL OUTLAY	201,313	183,862	792,205	158,381	516,488	210,895	267,664	347,963	452,352	588,058
HURRICANE IKE	942,583	3,270,073	(91,107)	0	0	0	0	0	0	0
TOTAL EXPENSES	9,099,076	11,761,900	9,270,388	8,718,186	8,896,705	9,390,186	9,700,650	10,082,047	10,456,179	10,869,321
NET REVENUES	(891,086)	(1,250,974)	(1,476,017)	(1,480,585)	(1,204,317)	(1,739,715)	(1,841,803)	(2,037,708)	(2,221,933)	(2,440,231)
FUND BALANCE										
BEGINNING FUND BALANCE	2,361,732	2,746,629	2,833,482	2,859,846	2,859,846	3,094,347	3,108,180	3,138,598	3,112,593	3,068,302
NET REVENUES	(891,086)	(1,250,974)	(1,476,017)	(1,480,585)	(1,204,317)	(1,739,715)	(1,841,803)	(2,037,708)	(2,221,933)	(2,440,231)
ENTERPRISE FUND TRF	1,180,741	1,195,596	1,325,553	1,361,491	1,361,492	1,422,652	1,479,558	1,538,740	1,600,290	1,664,301
SEDC TRANSFER	30,000	30,000	55,000	30,000	30,000	125,000	125,000	125,000	125,000	125,000
CAFR	0	0	0	0	0	0	0	0	0	0
ENTRPRSE FUND TRF-FRANCHISE FEES	0	93,714	121,828	158,381	158,381	205,895	267,664	347,963	452,352	588,058
TRNSF. FROM(TO) OTHER FUNDS	65,242	18,517	0	0	(111,054)	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	2,746,629	2,833,482	2,859,846	2,929,133	3,094,347	3,108,180	3,138,598	3,112,593	3,068,302	3,005,430

CITY OF SEABROOK
2011-2012 BUDGET
FUND 01 - GENERAL FUND

100-GENERAL FUND REVENUE

REVENUE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
	2008	2009	2010	2011	2011	2012	2011 FORECAST		2011 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
7010 PROPERTY TAX, CURRENT	3,336,235	3,571,692	3,653,364	3,791,367	3,790,876	3,905,689	124,813	3.30%	114,322	3.02%
7011 PRIOR YEAR CURRENT TAX	0	0	0	0	0	0	0	0.00%	0	0.00%
7016 PROPERTY TAX, SUPPLEMENTAL	245	0	0	0	0	0	0	0.00%	0	0.00%
7020 PROPERTY TAX, DELINQUENT	145,978	78,489	75,663	85,000	94,326	75,000	(19,326)	-20.49%	(10,000)	-11.76%
7021 PRIOR YEAR DELINQUENT TAX	0	0	0	0	900	0	(900)	-100.00%	0	0.00%
7030 PROPERTY TAX, REFUNDED	12,920	0	0	0	0	0	0	0.00%	0	0.00%
7100 SALES TAX	1,594,366	1,520,677	1,412,343	1,350,000	1,412,809	1,445,161	32,352	2.29%	95,161	7.05%
7210 FRANCHISE TAX, PRIVATE	706,194	683,669	711,057	670,000	715,284	710,000	(5,284)	-0.74%	40,000	5.97%
7220 MIXED DRINK TAX	106,450	106,327	99,030	100,000	93,771	74,000	(19,771)	-21.08%	(26,000)	-26.00%
7300 PENALTY & INTEREST, TAXES	53,618	46,126	51,760	50,000	56,681	55,000	(1,681)	-2.97%	5,000	10.00%
7301 PRIOR YEAR P&I	0	0	0	0	0	0	0	0.00%	0	0.00%
8250 EMERGENCY MANAGEMENT	13,361	15,008	27,584	15,762	2,454	15,000	12,546	511.35%	(762)	-4.83%
8251 FED/STATE DISASTER REIMBURSEMENT	917,583	3,145,072	280,803	0	0	0	0	0.00%	0	0.00%
8252 GRANTS - DOJ MISC	0	0	3,090	0	108,439	1,350	(107,089)	-98.76%	1,350	0.00%
8255 SPEC. OP. GRANT (STEP)	24,242	45,805	26,496	36,727	30,234	0	(30,234)	-100.00%	(36,727)	-100.00%
8265 ARRA GRANTS	0	0	108,596	3,904	7,244	3,904	(3,340)	-46.11%	0	0.00%
8270 GRANT-HMGP	0	0	150,000	0	0	0	0	0.00%	0	0.00%
8271 SECO GRANT	0	0	0	0	53,914	0	(53,914)	-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	206,259	312,502	316,763	320,736	320,736	332,815	12,079	3.77%	12,079	3.77%
8610 CONTRACT MOWING	904	2,669	7,845	1,000	20,698	4,500	(16,198)	-78.26%	3,500	350.00%
8620 PARK FEES	28,518	21,876	41,070	35,000	39,826	35,000	(4,826)	-12.12%	0	0.00%
8625 POOL RECEIPTS	18,230	20,937	16,101	16,000	27,938	15,000	(12,938)	-46.31%	(1,000)	-6.25%
8640 LICENSE & PERMITS	249,809	377,942	224,612	225,000	203,372	200,000	(3,372)	-1.66%	(25,000)	-11.11%
9503 DOT FINES	164,107	107,448	74,228	125,000	95,036	110,000	14,964	15.75%	(15,000)	-12.00%
9504 OMNI FEES	490	1,282	1,994	2,000	3,239	2,500	(739)	-22.80%	500	25.00%
9505 COURT RECEIPTS	342,993	333,649	374,635	340,000	555,992	600,000	44,008	7.92%	260,000	76.47%
9508 MUNICIPAL COURT TIME PAYMENT FEE	2,634	121	5,737	5,500	7,458	5,500	(1,958)	-26.26%	0	0.00%
9510 INTEREST	102,474	13,426	5,648	4,605	3,988	3,052	(936)	-23.46%	(1,553)	-33.72%
9520 OTHER REVENUE	147,901	84,505	104,790	40,000	39,584	40,000	416	1.05%	0	0.00%
9521 OIL & GAS ROYALTIES	22,064	11,804	10,898	10,000	7,589	7,000	(589)	-7.76%	(3,000)	-30.00%
9522 ANIMAL CONTROL DONATION	415	0	264	0	0	0	0	0.00%	0	0.00%
SUBTOTAL	8,207,989	10,510,926	7,794,370	7,237,601	7,692,387	7,660,471	(41,916)	-0.54%	412,870	5.70%
9903 TRANS TO OTHER FUNDS	0	0	0	0	(111,054)	0	0	0.00%	0	0.00%
9907 TRANS FRM/(TO) CAP PROJEC	0	18,517	0	0	0	0	0	0.00%	0	0.00%
9910 EDC TRANSFER	30,000	30,000	55,000	30,000	30,000	125,000	95,000	316.67%	95,000	316.67%
9919 SANIT FRANCHISE TRANSFER	0	93,714	121,828	158,381	158,381	205,895	47,514	30.00%	47,514	30.00%
9920 ENTERPRISE FUND TRANSFER	1,180,741	1,195,597	1,325,553	1,361,491	1,361,492	1,422,652	61,160	4.49%	61,161	4.49%
SUBTOTAL	1,210,741	1,337,828	1,502,381	1,549,872	1,549,873	1,763,547	203,674	13.14%	203,675	13.14%
TOTAL REVENUES	9,418,730	11,848,754	9,296,751	8,787,473	9,242,260	9,404,018	161,758	1.75%	616,545	7.02%

LEGISLATIVE

MISSION STATEMENT

The purpose of the Legislative Department is to service the citizens of Seabrook and the general public in accordance with federal, state, and local laws and through sound management practices, fulfill the responsibilities of this office in a fair, impartial, and efficient manner.

Accomplishments on budget year 2010-11 objectives

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

Goals for budget year 2011-12 include:

- Reassign/reorganize work to accommodate loss of ½ time clerk.
- Conduct May, 2012 election and runoff if necessary. Process paperwork for Harris County to conduct November, 2012 bond election if needed. Implement new election procedures dictated by change in Election Law by Texas State Legislature in 2011.
- Write formal records retention policy for e-mail. Train other departments.
- Prepare written department procedures and policies manual to be used for disasters.
- Cross check electronic versions of minutes, ordinances and resolutions on MuniCode website. Correct as necessary so paper copies can be disposed. (Originals will remain in storage.)
- Continue re-certification training for Assistant and City Secretary.

CITY OF SEABROOK
2011-2012 BUDGET
FUND 01 - GENERAL FUND

100 - LEGISLATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
	2008	2009	2010	2011	2011	2012	2011 FORECAST		2011 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	135,264	145,902	162,411	149,976	151,049	139,908	(11,141)	-7.38%	(10,069)	-6.71%
3011 EDUCATION INCENTIVE	2,538	2,400	2,400	3,600	2,492	2,400	(92)	-3.70%	(1,200)	-33.34%
3012 OVERTIME	1,077	1,552	467	2,000	2,325	1,000	(1,325)	-57.00%	(1,000)	-50.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	10,705	11,643	12,655	11,902	11,957	10,963	(994)	-8.31%	(939)	-7.89%
3110 RETIREMENT	19,943	22,689	34,339	32,515	32,881	28,906	(3,975)	-12.09%	(3,609)	-11.10%
3120 HOSPITALIZATION	12,569	13,001	18,743	12,409	11,538	12,793	1,255	10.88%	384	3.10%
3130 WORKERS COMPENSATION	324	598	376	269	263	247	(15)	-5.85%	(21)	-7.84%
3150 GIFT/APPRECIATION CERTIFICATE	144	144	144	100	144	100	(44)	-30.56%	0	0.00%
3300 MAYOR COUNCIL FEES	26,375	26,210	25,986	13,200	13,130	13,200	70	0.53%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	297	135	567	567	215	405	190	88.36%	(162)	-28.57%
TOTAL PERSONNEL	209,237	224,274	258,088	226,538	225,994	209,923	(16,071)	-7.11%	(16,616)	-7.33%
4010 OFFICE SUPPLIES	0	19	0	0	0	0	0	0.00%	0	0.00%
4011 POSTAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	834	1,782	0	400	332	400	68	20.49%	0	0.00%
TOTAL SUPPLIES	834	1,801	0	400	332	400	68	20.49%	0	0.00%
5020 DUES & SUBSCRIPTIONS	829	856	865	700	595	500	(95)	-15.90%	(200)	-28.57%
5030 RENTAL & SERVICE AGREEMNTS	0	509	0	3,510	3,510	3,510	0	0.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	134	0	0	0	0	0	0	0.00%	0	0.00%
5195 ELECTION EXPENSE	15,007	1,728	33,635	12,000	8,685	12,000	3,315	38.17%	0	0.00%
5300 TRAINING & CONFERENCE	19,275	9,806	9,669	7,000	8,029	15,000	6,971	86.82%	8,000	114.29%
5400 TELEPHONE	1,527	1,591	1,167	1,600	1,633	3,300	1,667	102.09%	1,700	106.25%
5465 MISC EXPENDITURES	10,824	8,588	5,043	5,000	3,532	5,000	1,468	41.56%	0	0.00%
TOTAL SERVICES	47,596	23,079	50,380	29,810	25,984	39,310	13,326	51.29%	9,500	31.87%
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	257,666	249,154	308,468	256,748	252,310	249,633	(2,677)	-1.06%	(7,116)	-2.77%

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 2010-11 objectives

- Establish, update, administer and effectively communicate sound policies, rules and practices that treat employees with equality while maintaining compliance with employment and labor laws
Many policy revisions were drafted with managerial staff input
- Continued research and evaluation of options for economic and financially sound long term funding of all employee benefits through various plan designs *Hired new benefits consultant, administered selection of benefit providers, and began discussions on new plan designs for long term goals*
- Inspire and encourage a high level of employee morale through recognition and effective communication *Monthly electronic newsletter, Employees Awards Program, Annual Christmas Luncheon and Employee Pool Party*
- Provide ongoing training opportunities to assist staff and managers accomplish their goals for departmental and personal goals *Cooperative agreement with SGR to offer the Supervisor Series program and additional training opportunities through TML-IRP offered to staff and managers*
- Ongoing administrative support to the Hotel Tax Fund *Budgetary and accounts payable*
- 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 *Annual Health Day and Flu Shot Clinic*
- Continue close out and auditing process on FEMA Project Worksheets from Hurricane Ike 2008 *State audits continue on the Ike claims*

Goals for budget year 2011-12 include:

- Support and promote a total compensation program that attracts, retains, develops high quality employees and acknowledges tenure
- Conduct annual compensation survey and review of all city positions to market
- Implement a Manager's Resource Guide with targeted training programs in FMLA, ADAA
- Revise City Personnel Policies, City Safety Manual and Job Descriptions
- Complete implementation of Civil Service to include entry level and promotional civil service examination process
- Complete electronic timekeeping project and go live in all departments
- Implement and populate the new Human Resources Incode Module
- Continue research and evaluation of options for economic and financially sound long term funding of all employee benefits through various plan designs
- Process rerate for Liability, Workers Comp, Auto, Mobile, and Real and Personal Property
- Continue close out and auditing process on FEMA Project Worksheets from Hurricane Ike 2008
- 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.

Accomplishments on budget year 2010-11 objectives:

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

Goals for budget year 2011-12 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.
- Research purchasing and implementing use of Incode's Purchasing Queue.

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 2010-11 objectives

- Coordinate with IT department on implementation and training on Incode's Purchase Order module- *Under review with IT and Purchasing*
- Continue cross-training of accountant in all areas of finance department including investments, capital assets, audit procedures, etc. *Ongoing*
- Complete the procedure manuals for each area and store information electronically so it is accessible to departments for cross-training. *In process*
- Continue online posting of financial records to retain Gold Circle Leadership Award from State Comptroller – *Ongoing, Award received for 2nd year*
- 5-year Capital Improvement plan- *In process*
- Online Bill Pay implemented
- Awarded Certificate of Achievement for Excellence in Financial Reporting for 31st consecutive year.

Goals for budget year 2011-12 include:

- Work with IT and Billing & Collections on online account access for utility customers.
- Use Incode Imaging software to convert utility billing customer applications and agreements to digital format
- Continue cross-training of accountant in all areas of finance department with a focus on budgeting and forecasting
- Complete the procedure manuals for each area and store information electronically so it is accessible to departments for cross-training.
- Continue online posting of financial records to retain Gold Circle Leadership Award from State Comptroller
- Complete 5-year Capital Improvement plan
- Work to receive the 32nd Certificate of Achievement for Excellence in Financial Reporting

CITY OF SEABROOK
2011-2012 BUDGET
FUND 01 - GENERAL FUND

102-ADMINISTRATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
	2008	2009	2010	2011	2011	2012	CHANGE	%CHANGE	CHANGE	%CHANGE
				BUDGET	FORECAST	BUDGET				
3010 SALARIES	512,266	551,097	524,965	510,215	510,118	575,715	65,597	12.86%	65,501	12.84%
3011 EDUCATION INCENTIVE	899	853	600	600	600	816	216	36.06%	216	36.06%
3012 OVERTIME	0	382	587	1,200	175	1,200	1,025	584.70%	0	0.00%
3014 CAR ALLOWANCE	7,200	7,200	7,200	7,200	7,200	14,538	7,338	101.92%	7,338	101.92%
3015 CONTRACT LABOR	565	770	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	36,189	38,614	36,189	39,720	35,725	45,309	9,583	26.82%	5,589	14.07%
3110 RETIREMENT	73,660	82,770	110,834	107,011	109,040	117,253	8,213	7.53%	10,242	9.57%
3120 HOSPITALIZATION	52,551	56,246	60,891	54,513	54,074	59,226	5,152	9.53%	4,713	8.65%
3130 WORKERS COMPENSATION	1,228	1,144	1,153	885	874	998	124	14.20%	114	12.83%
3150 GIFT/APPRECIATION CERTIFICATES	384	384	384	400	336	425	89	26.49%	25	6.25%
3350 UNEMPLOYMENT BENEFITS	834	455	1,547	1,276	485	1,046	561	115.60%	(230)	-17.99%
TOTAL PERSONNEL	685,776	739,914	744,349	723,018	718,628	816,527	97,899	13.62%	93,508	12.93%
4010 OFFICE SUPPLIES	743	573	149	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	4,153	470	693	800	0	500	500	0.00%	(300)	-37.50%
TOTAL SUPPLIES	4,896	1,043	842	800	0	500	500	0.00%	(300)	-37.50%
5020 DUES & SUBSCRIPTIONS	1,971	2,455	1,624	2,500	2,093	2,500	407	19.43%	0	0.00%
5041 IT HARDWARE	0	386	209	0	467	0	(467)	-100.00%	0	0.00%
5200 PROF FEES-ACCTG	37,400	46,335	46,750	50,000	36,290	50,000	13,710	37.78%	0	0.00%
5300 TRAINING & CONFERENCE	11,322	10,424	3,695	8,000	9,031	10,200	1,169	12.95%	2,200	27.50%
5400 TELEPHONE	0	443	2,205	1,800	2,739	2,880	141	5.14%	1,080	60.00%
5465 MISC EXPENDITURES	1,575	409	678	500	665	500	(165)	-24.85%	0	0.00%
TOTAL SERVICES	52,268	60,451	55,161	62,800	51,286	66,080	14,794	28.85%	3,280	5.22%
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	742,940	801,409	800,352	786,618	769,914	883,107	113,193	14.70%	96,488	12.27%

INFORMATION TECHNOLOGY

MISSION STATEMENT

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

Accomplishments on budget year 2010-11 objectives

- Installed handheld electronic ticket writers for police department, with automated data transfer to the Court software and Police RMS software. This has eliminated triplicate manual data entry and resulted in time savings, improved accuracy, and allows officers to spend more time on patrol.
- Replaced video surveillance system at City Hall/Police Dept building
- Replaced Access Control and Fire Notification systems with modern, networked systems
- Replaced video recorders in patrol cars with digital recorders. New recorders upload data via secure wireless connections to a centralized database
- Installed networked projectors in Council Chambers and meeting rooms
- Added Human Resources software for better employee records management and labor law compliance
- Deploying Kronos Time and Attendance system for all City departments
- Installing enterprise Document Imaging System (already connected to existing municipal software, and will also be used by other departments that only need Document Imaging, such as Police Department and City Secretary)
- Replaced ten very old computers in police cars with refurbished Panasonic Toughbook computers
- Installed first virtual server hardware platform, with one virtual server in production
- Carothers Coastal Gardens property: set up video surveillance system with 8 cameras, and networked the 2 Carothers buildings (including the new ADT security system and access control system). Installed electric projector screen.

Goals for budget year 2011-12 include:

- Complete Kronos Time & Attendance configuration
- Finish Document Imaging Project
- Convert Police Records Management Software to newest version
- Replace Computers made in 2006
- Add secure wireless access points to City Hall/Police network
- Virtualize two servers
- Establish Disaster Recovery site/offsite data backup location on Repsdorff Road
- Test tablet computers (Apple and Android) for Council Agenda management

**CITY OF SEABROOK
2011-2012 BUDGET
FUND 01 - GENERAL FUND**

103-IT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
				2011	2011	2012	2011 FORECAST		2011 BUDGET	
	2008	2009	2010	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	79,484	85,866	86,420	87,452	88,230	778	0.89%	1,811	2.10%
3011 EDUCATION INCENTIVE	0	300	300	300	300	300	(0)	-0.01%	(0)	-0.07%
3012 OVERTIME	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	0	992	3,600	2,608	262.79%	3,600	0.00%
3100 FICA TAXES	0	5,615	6,142	6,634	6,322	7,048	725	11.47%	414	6.24%
3110 RETIREMENT	0	11,754	17,757	18,124	18,513	17,825	(688)	-3.72%	(300)	-1.65%
3120 HOSPITALIZATION	0	12,265	12,136	12,280	10,747	12,415	1,669	15.53%	136	1.11%
3130 WORKERS COMPENSATION	0	154	156	150	148	153	5	3.06%	3	2.09%
3150 GIFT/APPRECIATION CERTIFICATES	0	48	48	50	48	50	2	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	45	189	189	72	135	63	87.50%	(54)	-28.57%
TOTAL PERSONNEL	0	109,664	122,595	124,147	124,595	129,756	5,162	4.14%	5,609	4.52%
4150 SMALL TOOLS & EQUIPMENT	0	2,072	3,862	19,000	24,418	28,500	4,082	16.72%	9,500	
4400 MISC SUPPLIES	0	679	261	700	94	700	606	644.44%	0	0.00%
TOTAL SUPPLIES	0	2,750	4,122	19,700	24,512	29,200	4,688	19.13%	9,500	48.22%
5020 DUES & SUBSCRIPTIONS	0	389	355	500	884	1,000	116	13.12%	500	100.00%
5030 RENTALS & SERVICE AGRMNTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	0	512	1,229	1,500	949	1,500	551	58.03%	0	0.00%
5400 TELEPHONE	0	1,564	1,407	1,500	1,698	1,500	(198)	-11.66%	0	0.00%
5465 MISC EXPENDITURES	0	1,464	280	1,000	1,301	1,000	(301)	-23.14%	0	0.00%
TOTAL SERVICES	0	3,929	3,270	4,500	4,832	5,000	168	3.47%	500	11.11%
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	116,344	129,987	148,347	153,938	163,956	10,018	6.51%	15,609	10.52%

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 2010-11 objectives:

- Apply for grants and money that may become available through state and federal; *Accomplished*
- Develop a Surge/Flood warning system throughout the City of Seabrook; *Not-Accomplished*
- Conduct CERT Training; *Accomplished through Baycert and Webster*
- Continue with the Networking of the other Emergency Management Groups Both locally and at the State Level; *Accomplished*
- Participate in Texas Division of Emergency Management Homeland Security Conference/Hurricane Conference; *Accomplished*
- Facilitate one tabletop exercise and one functional exercise for City of Seabrook; *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*
- Instruct the City Hall staff on ICS 100 and 700. *Accomplished*
- Instruct the New City Council on ICS 100 and 700 and the Mayor on the required courses; *Accomplished*
- Keep notification ongoing with all essential personnel on hazardous situations and; *Accomplished*
- Work with the Seabrook Volunteer Fire department and Seabrook Police Department conducted training together to establish better communications in the times of disaster. *Accomplished*

Goals for Budget Year 2011-2012 include:

- Apply for grants and money that may become available through state and federal agencies;
- Develop a Surge/Flood warning system throughout the City of Seabrook;
- Conduct CERT Training;
- Educate the Citizens as much as possible in the preparedness for any type of emergency;
- Continue with the Networking of the other Emergency Management Groups Both locally and at the State Level;
- Work with other jurisdictions on the development of Clear Lake Area Incident Management Team (IMT).
- Participate in Texas Division of Emergency Management Homeland Security Conference/Hurricane Conference;
- Facilitate exercises for City of Seabrook that comply with the State Guidelines for training;

- Review/update Basic Emergency Plan and twenty-two annexes as needed for out of date compliance;
- Complete quarterly reporting requirements for Emergency Management Preparedness grant;
- Take minimum of two courses offered by Texas Division of Emergency Management;
- Conduct Town Hall Hurricane Meeting for citizens of City of Seabrook;
- Instruct the City Hall staff on ICS 100 and 700.
- Become an ICS instructor;
- Instruct the New City Council on ICS 100 and 700 and the Mayor on the required courses;
- Keep notification ongoing with all essential personnel on hazardous situations and;
- Work with the Seabrook Volunteer Fire department and Seabrook Police Department conducted training together to establish better communications in the times of disaster.
- Start courses to finish the degree in Emergency and Disaster Management.
- Make the City of Seabrook more prepared for all types of hazards;
- Work with the Public Safety Committee to make Seabrook a Safer Community to live in.

CITY OF SEABROOK
2011-2012 BUDGET
FUND 01 - GENERAL FUND

106-EMERGENCY MANAGEMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
	2008	2009	2010	2011	2011	2012	2011 FORECAST		2011 BUDGET	
				BUDGET	FORECAST	BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
3010 SALARIES	45,181	0	44,515	59,182	59,638	59,894	257	0.43%	712	1.20%
3011 EDUCATION INCENTIVE	1,500	0	1,869	2,700	2,700	2,700	0	0.00%	0	0.00%
3012 OVERTIME	0	0	0	300	522	300	(222)	-42.51%	0	0.00%
3100 FICA TAXES	3,163	0	3,507	4,757	4,753	4,811	58	1.23%	54	1.15%
3110 RETIREMENT	6,587	0	9,513	12,996	13,148	12,669	(480)	-3.65%	(327)	-2.52%
3120 HOSPITALIZATION	9,955	0	4,635	6,157	5,379	6,189	810	15.07%	33	0.53%
3130 WORKERS COMPENSATION	108	102	85	107	106	108	2	2.12%	1	1.15%
3150 GIFT/APPRECIATION CERTIFICATES	48	0	48	50	48	50	2	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	99	0	189	189	72	135	63	87.50%	(54)	-28.57%
TOTAL PERSONNEL	66,641	102	64,363	86,438	86,366	86,857	491	0.57%	420	0.49%
4010 OFFICE SUPPLIES	1,473	497	726	500	319	500	181	56.67%	0	0.00%
4011 POSTAGE	0	286	0	300	4	300	296	8260.74%	0	0.00%
4040 OIL & GAS	117	138	181	100	13	100	87	684.26%	0	0.00%
4400 MISC SUPPLIES	0	0	855	800	426	800	374	87.81%	0	0.00%
TOTAL SUPPLIES	1,590	921	1,761	1,700	761	1,700	939	123.26%	0	0.00%
5020 DUES & SUBSCRIPTIONS	350	250	0	300	88	150	62	70.00%	(150)	-50.00%
5030 RENTALS & SERVICE AGRMTS	2,320	931	187	1,000	301	1,000	699	232.14%	0	0.00%
5110 MAINT-AUTOS/EQUIP	22	736	0	700	87	700	613	704.49%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	500	0	500	500	0.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	3,875	9,513	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	1,430	1,517	1,413	2,000	1,483	1,500	17	1.15%	(500)	-25.00%
5310 UNIFORMS	0	0	0	500	818	300	(518)	-63.34%	(200)	-40.00%
5320 AUTO INS	0	0	351	386	410	425	15	3.58%	39	10.10%
5400 TELEPHONE	7,213	6,355	8,513	7,000	8,470	7,000	(1,470)	-17.36%	0	0.00%
5405 PHONE NETWORK NOTIFICATION SYS	11,225	11,225	11,225	14,000	11,225	14,000	2,775	24.72%	0	0.00%
5406 AUTOMATION WORKSTATION	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	189	313	1,144	1,000	585	1,000	415	70.95%	0	0.00%
TOTAL SERVICES	26,625	30,840	22,832	27,386	23,468	26,575	3,107	13.24%	(811)	-2.96%
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	94,855	31,863	88,956	115,524	110,596	115,132	4,537	4.10%	(391)	-0.34%

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.

Accomplishments on budget year 2010-11 objectives:

- To protect life, liberty, and property; *Completed 2 of 3: (No Homicides), (No Complaints of constitutional violations), property loss due to theft, criminal mischief, or burglary, fraud.*
- To reduce criminal opportunity; *Completed: vacation watches, business security checks, increased patrol hours with overtime*
- To recover lost or stolen property; *Completed*
- To preserve civil order; *Completed: No reported riots, demonstrations at post office with no breach of the peace*
- To investigate crime; *Completed*
- To enforce statutory law; *Completed*
- To apprehend violators and vigorously seek prosecution *Completed*
- To provide service through education, advice, and referral. *Completed*
- To allow officers to continue their in-service training; *Completed: All officers state compliant*
- To make sure that the officers get the state mandated training *Completed: All officers state compliant*
- To continue to communicate with the City, Mayor, Council and Media *Completed*
- To hire dispatchers to fill open positions *Completed*

Goals for Budget Year 2011-2012 include:

STAFFING

- Increase staff in dispatch.
- Increase patrol size.

EQUIPMENT

- Replace and increase number of tasers.
- Add additional patrol cars (2).
- Repair obsolete computers.
- Mobile computer for CID.
- Issue and assign AED.
- Bar Code

TRAINING

- Mandatory training classes.
- Required training hours.
- ALERT training.
- Additional practice qualification
- FATS Training

ACTIVITIES

- Adhere to patrol district patrolling

CITY OF SEABROOK
2011-2012 BUDGET
FUND 01 - GENERAL FUND

200-PUBLIC SAFETY

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
	2008	2009	2010	2011		2012	2011 FORECAST		2011 BUDGET	
				BUDGET	FORECAST		\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	1,577,606	1,617,083	1,604,606	1,642,863	1,593,766	1,700,439	106,673	6.69%	57,576	3.50%
3011 EDUCATION INCENTIVE	31,748	33,118	35,515	42,480	36,452	44,761	8,308	22.79%	2,281	5.37%
3012 OVERTIME	174,594	168,400	163,837	163,000	142,927	163,000	20,073	14.04%	0	0.00%
3013 OVERTIME - STEP	0	0	0	0	40,581	0	(40,581)	-100.00%	0	0.00%
3015 CONTRACT LABOR	0	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	132,824	133,274	134,495	140,585	134,778	145,977	11,199	8.31%	5,393	3.84%
3110 RETIREMENT	248,544	263,829	371,389	386,304	377,495	385,467	7,972	2.11%	(837)	-0.22%
3120 HOSPITALIZATION	220,649	215,544	216,002	224,404	181,459	240,086	58,628	32.31%	15,683	6.99%
3130 WORKERS COMPENSATION	43,270	35,090	30,981	27,711	24,648	28,020	3,373	13.68%	309	1.12%
3140 PSYCHOLOGICAL SERVICES	420	600	1,200	3,500	1,591	3,500	1,909	120.01%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	1,776	1,824	1,776	3,000	2,642	3,100	458	17.34%	100	3.33%
3350 UNEMPLOYMENT BENEFITS	3,085	1,395	5,891	5,670	2,244	4,185	1,941	86.48%	(1,485)	-26.19%
3800 ACCRUED SICK LEAVE CIV SERV	0	0	0	0	0	53,000				
3810 SALARY/O.T. REIMBURSEMENT	(7,770)	(4,250)	(793)		(485)	0	485	-100.00%	0	0.00%
3811 SALARY/O.T. REIMB COURT	0	0	(220)	0	(354)	0	354	-100.00%	0	0.00%
TOTAL PERSONNEL	2,426,745	2,455,908	2,564,678	2,639,517	2,537,745	2,771,536	180,437	7.11%	79,019	2.99%
4005 SUPPLIES-POLICE OPERATION	13,930	13,751	4,146	15,000	15,164	15,000	(164)	-1.08%	0	0.00%
4010 OFFICE SUPPLIES	7,256	7,345	8,421	12,000	8,976	11,000	2,024	22.55%	(1,000)	-8.33%
4011 POSTAGE	1,723	625	1,175	3,500	1,696	3,500	1,804	106.38%	0	0.00%
4015 SUPPLIES-JD	0	507	(474)	5,000	1,681	5,000	3,319	197.44%	0	0.00%
4016 SUPPLIES/SMALL EQ-DOT	0	166	0	0	0	0	0	0.00%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	3,639	1,675	2,393	3,000	2,740	3,000	260	9.50%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	77,378	41,523	43,141	60,000	66,794	73,825	7,031	10.63%	13,825	23.04%
4150 SMALL TOOLS & EQUIPMENT	914	6,006	6,341	10,000	9,818	8,000	(1,818)	-18.52%	(2,000)	-20.00%
TOTAL SUPPLIES	104,840	71,599	65,144	108,500	106,869	119,325	12,456	11.66%	10,825	9.98%
6020 DUES & SUBSCRIPTIONS	473	410	562	3000	1,040	2,000	960	92.38%	(1,000)	-33.33%
6030 RENTALS & SERVICE AGRMTS	56,602	32,245	27,942	36,000	44,583	42,930	(1,653)	-3.71%	6,930	19.25%
6041 IT HARDWARE	15,189	58	0	0	0	0	0	0.00%	0	0.00%
6042 IT SOFTWARE	7,836	0	0	0	0	0	0	0.00%	0	0.00%
6110 MAINT-AUTOS/EQUIP	34,117	40,040	28,126	31,000	24,453	25,000	547	2.24%	(6,000)	-19.35%
6115 MAINT-OFFICE EQUIP	1,129	387	200	3,000	1,199	2,500	1,301	108.51%	(500)	-16.67%
6170 MAINTENANCE - RADIOS	21,463	14,704	7,742	15,000	9,740	12,000	2,260	23.21%	(3,000)	-20.00%
6175 JANITORIAL SERVICES	11,100	10,045	10,239	10,000	13,553	11,000	(2,553)	-18.84%	1,000	10.00%
6180 MAINT-BLDGS & GROUNDS	3,358	3,314	2,201	3,500	2,316	3,500	1,184	51.11%	0	0.00%
6210 CIVIL SERVICE	0	0	0	0	0	35,000	35,000	0.00%	35,000	0.00%
6300 TRAINING & CONFERENCE	9,890	13,346	14,070	12,000	7,084	12,000	4,916	69.38%	0	0.00%
6301 CONTINUING EDUCATION FUNDS	1,560	0	0	0	0	0	0	0.00%	0	0.00%
6310 UNIFORMS & LAUNDRY	21,015	28,330	17,773	20,000	30,076	18,000	(12,076)	-40.15%	(2,000)	-10.00%
6311 HANDGUN TRAINING EXPENSE	6,359	4,753	1,496	5,000	7,707	5,000	(2,707)	-35.12%	0	0.00%
6320 INSURANCE-AUTO	17,003	17,926	15,683	20,000	19,187	20,000	813	4.24%	0	0.00%
6325 INSURANCE-LAWENFORCEMENT	15,427	15,183	16,085	20,000	15,970	20,000	4,030	25.23%	0	0.00%
6400 TELEPHONE	27,119	31,319	15,944	25,000	17,470	24,000	6,530	37.38%	(1,000)	-4.00%
6410 UTILITIES	2,182	2,164	2,359	2,400	2,457	2,400	(57)	-2.33%	0	0.00%
6465 MISC EXPENDITURES	4,551	3,411	3,024	7,500	6,909	5,500	(1,409)	-20.40%	(2,000)	-26.67%
6490 CRIME PREVENTION DIV EXP	242	0	0	0	0	0	0	0.00%	0	0.00%
6498 CJD GRANT	0	0	0	0	(540)	0	540	-100.00%	0	0.00%
6499 PROJECT S.A.V.E.D.	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	256,615	217,636	163,446	213,400	203,205	240,830	37,625	18.52%	27,430	12.85%
6010 AUTOS & TRUCKS	(7,023)	43,082	108,136	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	106,192	0	(106,192)	-100.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	(7,023)	43,082	108,136	0	106,192	0	(106,192)	-100.00%	0	0.00%
TOTAL EXPENDITURES	2,781,176	2,788,225	2,901,404	2,961,417	2,954,011	3,131,691	124,326	4.21%	117,274	3.96%

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 2010-11 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; *In progress- continue into 2011-12*
- Obtain a leash ordinance for cats; *In progress- continue into 2011-12*
- Increase the Animal Shelter Impoundment fees and the Animal Quarantine fees; In progress- continue into 2011-12

Goals for budget year 2011-12 include:

- Implementing an ordinance whereby repeat offenders of impounded animals must complete sterilization of their animals or submit a sterilization deposit before release of impounded pets
- Establish and enforce a feline leash law
- Research ordinances pertaining to the feeding of feral cats
- Present animal control fee increases to city council
- Present to council the need for a new fleet vehicle (truck)

CITY OF SEABROOK
2011-2012 BUDGET
FUND 01 - GENERAL FUND

210 - ANIMAL CONTROL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
	2008	2009	2010	2011	2011	2012	2011 FORECAST		2011 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	55,471	53,262	57,793	60,096	58,721	61,596	2,875	4.90%	1,501	2.50%
3011 EDUCATION INCENTIVE	990	1,025	1,290	1,290	1,290	1,290	(0)	0.00%	(0)	-0.01%
3012 OVERTIME	184	371	0	4,800	443	4,800	4,357	983.09%	0	0.00%
3100 FICA TAXES	4,144	3,965	4,334	5,063	4,452	5,178	726	16.31%	115	2.27%
3110 RETIREMENT	5,748	7,633	12,174	13,833	12,666	13,675	1,009	7.97%	(158)	-1.14%
3120 HOSPITALIZATION	8,167	8,433	8,290	8,376	7,281	8,496	1,215	16.69%	119	1.43%
3130 WORKERS COMPENSATION	842	895	837	996	936	1,019	83	8.87%	23	2.32%
3150 GIFT/APPRECIATION CERTIFICATES	96	48	96	100	96	100	4	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	198	87	381	378	132	270	138	104.45%	(108)	-28.57%
TOTAL PERSONNEL	75,840	75,718	85,196	94,932	86,017	96,424	10,407	12.10%	1,492	1.57%
4010 OFFICE SUPPLIES	306	184	68	200	35	150	115	328.05%	(50)	-25.00%
4011 POSTAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
4040 OIL & GAS	5,531	2,876	3,308	5,000	4,369	6,000	1,631	37.34%	1,000	20.00%
4150 SMALL TOOLS & EQUIPMENT	450	2,645	28	2,000	1,075	2,000	925	86.06%	0	0.00%
4160 ANIMAL FOOD & SUPPLIES	663	527	408	900	800	900	100	12.47%	0	0.00%
4400 MISC SUPPLIES	0	211	253	500	365	350	(15)	-4.03%	(150)	-30.00%
4401 VETERINARY SUPPLIES	390	103	220	1,500	1,001	1,000	(1)	-0.09%	(500)	-33.33%
TOTAL SUPPLIES	7,340	6,546	4,285	10,100	7,645	10,400	2,755	36.04%	300	2.97%
5020 DUES & SUBSCRIPTIONS	35	25	0	100	0	50	50	0.00%	(50)	-50.00%
5110 MAINT-AUTOS/EQUIP	1,617	3,078	3,201	1,500	1,766	1,500	(266)	-15.04%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	500	500	300	(200)	-40.00%	(200)	-40.00%
5180 MAINT-BLDGS & GROUNDS	550	625	600	650	757	600	(157)	-20.77%	(50)	-7.69%
5212 PROF FEES - ARCHITECTURAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	210	93	82	250	43	200	157	369.48%	(50)	-20.00%
5310 UNIFORMS & LAUNDRY	60	485	198	500	67	400	333	497.91%	(100)	-20.00%
5320 INSURANCE-AUTO	477	926	784	862	913	915	2	0.24%	53	6.10%
5330 INSURANCE-MISC	0	0	0	501	501	500	(1)	-0.20%	(1)	-0.20%
5400 TELEPHONE	655	708	1,438	750	2,846	750	(2,096)	-73.65%	0	0.00%
5410 UTILITIES	2,426	2,754	3,140	2,500	2,921	2,500	(421)	-14.42%	0	0.00%
5465 MISC EXPENDITURES	196	907	141	300	147	200	53	35.70%	(100)	-33.33%
TOTAL SERVICES	6,226	9,600	9,583	8,413	10,461	7,915	(2,546)	-24.34%	(498)	-5.92%
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 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	89,406	91,864	99,065	113,445	104,122	114,739	10,617	10.20%	1,294	1.14%

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 2010-11 objectives

- Perform 1,000 vehicle inspections; - *Not achieved*
- Issue 1,000 citations; - *Not achieved*
- Issue 100 weight citations; - *Not achieved*
- Issue 5,000 written warnings; - *Not achieved*
- Conduct 6 multi-agency enforcement days; - *Achieved*
- Conduct 12 night-time enforcement days; - *Not Achieved*
- Maintain and administer the state STEP grant; - *Achieved*
- Attend the monthly Texas State Trucking Association (TSTA) meetings; - *Achieved*
- 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; - *Achieved*
- Send additional officers to CVE school, to perform inspections on a part-time basis; - *Not Achieved*
- Attend additional accident reconstruction schools – *Not Achieved*

**These goals were based on two CVE officers working full time in commercial vehicle enforcement. This past year the officers worked in CVE, only half of the time.

Goals for budget year 2010-11 include:

- Perform 500 vehicle inspections; -
- Issue 450 citations; -
- Issue 75 weight citations; -
- Issue 2,000 written warnings; -
- Conduct 6 multi-agency enforcement days; -
- Maintain and administer the City STEP program; -
- 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;
- Attend additional accident reconstruction schools –

CITY OF SEABROOK
2011-2012 BUDGET
FUND 01 - GENERAL FUND

220-DOT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
				2011	2011	2012	2011 FORECAST		2011 BUDGET	
	2008	2009	2010	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	135,513	119,412	127,787	136,419	136,868	139,730	2,863	2.09%	3,312	2.43%
3011 EDUCATION INCENTIVE	5,363	5,400	5,521	4,080	3,947	4,080	133	3.36%	0	0.00%
3012 OVERTIME	11,547	0	0	0	0	0	0	0.00%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	11,586	10,022	10,107	10,748	10,556	11,002	445	4.22%	253	2.36%
3110 RETIREMENT	21,445	19,316	27,360	29,364	29,392	28,967	(425)	-1.44%	(397)	-1.35%
3120 HOSPITALIZATION	15,174	15,844	16,592	16,464	14,366	16,508	2,142	14.91%	44	0.27%
3130 WORKERS COMPENSATION	0	2,441	2,138	1,993	1,974	2,044	70	3.53%	51	2.55%
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	248	113	378	378	144	270	126	87.50%	(108)	-28.57%
TOTAL PERSONNEL	200,876	172,548	189,884	199,446	197,247	202,601	5,354	2.71%	3,155	1.58%
4005 SUPPLIES-POLICE OPERATION	5	0	0	0	0	0	0	0.00%	0	0.00%
4010 OFFICE SUPPLIES	0	45	120	0	0	0	0	0.00%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	0	0	0	300	198	200	2	0.83%	(100)	-33.33%
4040 GAS & OIL/CITY SUPPLY	15,405	8,863	9,170	10,500	11,262	11,500	238	2.11%	1,000	9.52%
4150 SMALL TOOLS & EQUIPMENT	5,136	1,004	41	500	207	500	292.82	141.34%	0	0
TOTAL SUPPLIES	20,546	9,912	9,331	11,300	11,668	12,200	532	4.56%	900	7.96%
5030 RENTALS & SERVICE AGRMTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	3,150	2,599	3,708	2,500	3,633	2,500	(1,133)	-31.20%	0	0.00%
5115 MAINT-OFFICE EQUIP	254	447	0	500	284	0	(284)	-100.00%	(500)	-100.00%
5170 MAINTENANCE - RADIOS	0	0	0	500	0	500	500	0.00%	0	0.00%
5220 PROF FEES - LEGAL	333	2,000	2,000	2,400	2,256	2,400	144	6.37%	0	0.00%
5300 TRAINING & CONFERENCE	2,284	2,499	764	2,000	1,190	1,500	310	26.09%	(500)	-25.00%
5310 UNIFORMS & LAUNDRY	794	3,310	2,179	1,800	1,546	1,800	254	16.43%	0	0.00%
5400 TELEPHONE	4,049	6,187	5,396	4,500	2,612	4,000	1,388	53.13%	(500)	-11.11%
5465 MISCELLANEOUS EXPENDITURES	2,497	1,275	534	1,500	1,349	1,400	51	3.76%	(100)	-6.67%
5473 AMORT CAP EXP	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	13,360	18,318	14,579	15,700	12,871	14,100	1,229	9.55%	(1,600)	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	234,782	200,777	213,794	226,446	221,786	228,901	7,115	3.21%	2,455	1.08%

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 2010-11 objectives:

- Carothers House Up and Running - Rules & Policies
- Carothers House Construction - *Phase 1- In Progress*
- Maintained & Recapped 1/3 of Trail System w/ Decomposed Granite – *In Progress*
- Maintained Public Parks Restrooms & Lock Daily
- Beautification of City; - *Ongoing*
- Build Pelican Path Park next to Community House
- Award Contract for Carothers Property
- Trash Bash 2011
- Events of 2011
- Stripped & Replasterd Small Pool

Goals for Budget Year 2011-2012 Include:

- Beautification of City - *Ongoing*
- Diabetes Trail Walk at Meador Park
- Remove Dead Trees from Parks from Hurricane Ike and Drought
- Maintain & Recap 1/3 of Trail System w/ Decomposed Granite – *In Progress*
- Maintain Public Parks Restrooms & Lock Daily
- Maintain All City Parks
- Maintain All City Buildings
- Maintain City Pool
- Install Drainage System at Pool
- November Seabrook Celebration
- Trash Bash 2012
- Events of 2012
- Remove Trees & Add 2 Gazebos at Pool
- Replace 10 BBQ Pits at Pine Gully Park
- Inspect Big Toy at Pine Gully & Replace if Necessary
- Strip & Replaster Big Pool

CITY OF SEABROOK
2011-2012 BUDGET
FUND 01 - GENERAL FUND

400 - PARKS & RECREATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
				2011	2011	2012	2011 FORECAST		2011 BUDGET	
	2008	2009	2010	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	289,897	324,648	343,306	240,456	230,378	241,202	10,825	4.70%	746	0.31%
3011 EDUCATION INCENTIVE	1,199	1,199	1,200	900	900	900	0	0.00%	0	0.01%
3012 OVERTIME	6,283	9,291	9,947	6,000	7,460	6,000	(1,460)	-19.57%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	78,935	66,288	43,569	48,444	46,069	47,174	1,105	2.40%	(1,271)	-2.62%
3015 CONTRACT LABOR	3,500	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	28,613	30,070	29,907	22,629	20,654	22,589	1,935	9.37%	(40)	-0.18%
3110 RETIREMENT	42,786	48,702	70,800	51,219	46,297	43,988	(2,309)	-4.99%	(7,231)	-14.12%
3120 HOSPITALIZATION	43,723	48,494	47,070	38,139	35,366	38,538	3,171	8.97%	399	1.05%
3130 WORKERS COMPENSATION	7,544	7,865	5,886	5,026	5,238	5,011	(227)	-4.33%	(15)	-0.29%
3150 GIFT/APPRECIATION CERTIFICATES	528	432	528	800	1,184	800	(384)	-32.43%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	1,648	709	2,747	3,096	657	2,341	1,684	256.28%	(756)	-24.41%
TOTAL PERSONNEL	504,656	537,697	554,961	416,710	394,203	408,542	14,339	3.64%	(8,167)	-1.96%
4010 OFFICE SUPPLIES	0	0	7,344	0	869	750				
4040 GAS & OIL/CITY SUPPLY	23,751	13,708	15,742	22,000	17,590	19,500	1,910	10.86%	(2,500)	-11.36%
4090 POOL SUPPLIES	14,922	16,436	12,431	12,000	11,046	12,000	954	8.63%	0	0.00%
4095 NURSERY SUPPLIES	767	1,135	175	1,500	893	1,500	607	67.99%	0	0.00%
4100 MOSQUITO CONTROL	0	23	0	0	0	0				
4150 SMALL TOOLS & EQUIPMENT	1,330	11,261	7,252	3,000	3,204	3,000	(204)	-6.36%	0	0.00%
4400 MISC SUPPLIES	6,966	32,429	31,193	12,000	13,095	12,000	(1,095)	-8.36%	0	0.00%
TOTAL SUPPLIES	47,735	74,993	74,137	50,500	46,697	48,750	2,172	4.65%	(2,500)	-4.95%
5020 DUES & SUBSCRIPTIONS	495	890	1,045	500	344	500	156	45.35%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	6,261	16,161	22,898	10,000	4,676	10,000	5,324	113.85%	0	0.00%
5110 MAINT-AUTOS/EQUIP	14,255	22,989	19,527	13,000	12,468	13,000	532	4.27%	0	0.00%
5160 MAINT-POOL & GROUNDS	3,034	5,087	2,749	5,000	7,765	5,000	(2,765)	-35.61%	0	0.00%
5165 MAINT-RECREATION EQUIP	315	269	5,582	3,000	3,084	3,000	(84)	-2.72%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	55,619	30,170	30,379	55,000	40,823	54,000	13,177	32.28%	(1,000)	-1.82%
5212 PROF FEES-ARCHITECTURAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	0	2,736	0	0	0	0	0	0.00%	0	0.00%
5245 ANIMAL CONTROL	0	0	0	0	0	0	0	0.00%	0	0.00%
5275 ELECTRICAL SERVICES	335	0	6,340	1,000	800	1,000	200	25.04%	0	0.00%
5295 NURSERY FUND	0	0	0	0	0	0	0	0.00%	0	0.00%
5298 SEABROOK THEATRE	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	100	443	384	500	461	500	40	8.58%	0	0.00%
5310 UNIFORMS & LAUNDRY	4,814	5,831	3,997	5,500	4,283	5,500	1,217	28.43%	0	0.00%
5320 INSURANCE-AUTO	4,505	4,211	4,048	4,453	5,437	5,600	163	2.99%	1,147	25.76%
5400 TELEPHONE	6,045	9,090	8,968	8,800	6,396	6,000	(395)	-6.18%	(2,800)	-31.82%
5410 UTILITIES	60,120	71,156	73,046	65,000	60,074	65,000	4,926	8.20%	0	0.00%
5464 EVENTS	0	0	13,355	10,000	15,649	10,000				
5465 MISC EXPENDITURES	11,672	8,274	254	500	230	500	270	117.20%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
5475 CONTINGENCY-COUNCIL APPROVED	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	167,571	177,324	192,571	182,253	162,490	179,600	22,760	14.01%	(2,653)	-1.46%
6010 AUTOS & TRUCKS	0	0	0	0	17,000	0	(17,000)	-100.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6050 BUILDINGS/RENOVATIONS/FACILI	18,750	0	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	18,750	0	0	0	17,000	0	(17,000)	-100.00%	0	0.00%
TOTAL EXPENDITURES	738,712	790,014	821,668	649,463	620,390	636,892	22,271	3.59%	(13,320)	-2.05%

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 2010-11 Objectives

- Replaced and repaired approximately 3,020square feet of sidewalk
- Repaired 1,630 sq. ft. of street failure throughout the city
- Upgrade and replaced 120 Street Signs.
- 1,410 Hours of R.O.W. mowing
- Oak Ridge Meadows Phase II
- City Wide Overlay Street Project (Asphalt)
- Crack sealed streets throughout the city and used approximately 810 lbs. of seal material.
- Completed 2,310 LF of ditch re-cut
- Cleaned & TV 120 LF of storm sewer throughout the city.
- Maintained MS4 Permit and Sent in Annual Report
- Continued aggressive mosquito control program-120 hrs Adulicide
- Repsdorph Road widening

Goals for Budget Year 2011-12 Include:

- Additional training for employees
- Lakeside Street Project
- El Mar Street Overlay Project
- 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
2011-2012 BUDGET
FUND 01 - GENERAL FUND

500-PUBLIC WORKS

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
	2008	2009	2010	2011	2011	2012	2011 FORECAST		2011 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	377,832	400,272	390,648	409,021	413,903	440,631	26,728	6.46%	31,610	7.73%
3011 EDUCATION INCENTIVE	300	300	1,903	2,403	2,419	2,403	(16)	-0.66%	0	0.00%
3012 OVERTIME	8,008	9,301	14,744	10,000	5,131	10,000	4,869	94.88%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	29,273	31,020	30,761	32,239	31,625	34,657	3,032	9.59%	2,418	7.50%
3110 RETIREMENT	54,615	60,795	84,489	88,086	88,635	91,308	2,673	3.02%	3,222	3.66%
3120 HOSPITALIZATION	48,156	51,489	51,025	50,682	48,314	51,472	3,158	6.54%	790	1.56%
3130 WORKERS COMPENSATION	13,580	14,274	12,520	10,803	10,981	12,528	1,547	14.09%	1,725	15.97%
3150 GIFT/APPRECIATION CERTIFICATES	384	384	384	450	834	450	(384)	-46.04%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	857	360	1,682	1,512	576	1,080	504	87.50%	(432)	-28.57%
TOTAL PERSONNEL	533,004	568,196	588,157	605,195	602,418	644,529	42,111	6.99%	39,334	6.50%
4040 GAS & OIL/CITY SUPPLY	36,739	21,212	16,408	22,500	20,969	27,000	6,041	28.82%	4,500	20.00%
4100 MOSQUITO CONTROL	13,237	13,284	24,553	20,000	10,088	20,000	9,912	98.26%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,783	3,870	1,512	2,000	1,894	2,000	106	5.59%	0	0.00%
4400 MISC SUPPLIES	7,996	3,439	1,945	3,000	2,916	3,000	84	2.89%	0	0.00%
TOTAL SUPPLIES	59,755	41,806	44,418	47,500	35,857	52,000	16,143	45.02%	4,500	9.47%
5020 DUES & SUBSCRIPTIONS	0	0	0	50	50	50	0	0.00%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	305	604	709	1,200	1,200	1,200	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	12,233	15,568	12,717	13,000	13,942	13,500	(442)	-3.17%	500	3.85%
5140 MAINT-STREETS	13,524	13,636	8,669	13,000	13,659	13,000	(659)	-4.82%	0	0.00%
5145 MAINT-DRAINAGE	4,874	3,173	4,628	6,100	4,073	6,100	2,027	49.76%	0	0.00%
5150 MAINT-STREET SIGNS	4,534	2,197	3,210	4,500	4,500	4,000	(500)	-11.10%	(500)	-11.11%
5180 MAINT-BLDGS & GROUNDS	3,553	3,060	1,476	2,400	2,188	2,400	212	9.68%	0	0.00%
5215 PROF FEES-ENGINEERING	0	0	646	0	0	0	0	0.00%	0	0.00%
5245 ANIMAL CONTROL	0	0	0	0	0	0	0	0.00%	0	0.00%
5246 STORM WTR MGT	0	2,506	5,305	7,000	6,005	7,000	995	16.57%	0	0.00%
5300 TRAINING & CONFERENCE	686	0	278	500	500	500	0	0.10%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,093	2,331	2,324	2,750	2,397	2,750	353	14.75%	0	0.00%
5320 INSURANCE-AUTO	8,423	8,697	5,726	6,299	7,933	8,171	238	3.00%	1,872	29.73%
5400 TELEPHONE	2,103	1,040	993	2,000	1,012	1,750	738	72.90%	(250)	-12.50%
5410 UTILITIES	4,619	4,248	4,859	5,700	3,821	5,700	1,879	49.16%	0	0.00%
5411 UTILITIES - STREET LIGHTS	177,819	175,619	170,438	185,000	154,058	180,000	25,942	16.84%	(5,000)	-2.70%
5465 MISC EXPENDITURES	90	0	101	750	666	750	84	12.62%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	235,855	232,679	222,079	250,249	216,003	246,871	30,868	14.29%	(3,378)	-1.35%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	72,739	0	0	0	5,000	5,000	0.00%	0	0.00%
6036 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	0	0	0	0	0	0	0	0.00%	0	0.00%
6063 REPSDORPH ROAD	183,525	0	0	0	0	0	0	0.00%	0	0.00%
6065 VARIOUS STREET PROJECTS	0	31,026	41,768	158,381	157,461	205,895	48,435	30.76%	47,515	30.00%
TOTAL CAPITAL OUTLAY	183,525	103,765	41,768	158,381	157,461	210,895	53,435	33.94%	52,515	33.16%
TOTAL EXPENDITURES	1,012,139	946,445	896,422	1,061,324	1,011,739	1,154,295	142,556	14.09%	92,971	8.76%

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 2010-11 objectives:

- Continue to update the Zoning Code: *Staff facilitated a number of changes to the zoning code, including the development of regulations related to the city's sign ordinance, and land use matrix. Additionally, several rezonings took place to conform the zoning map to the Master Plan.*
- Adopt updated Building Codes: *The review of the new 2009 International Code Series has been completed. The codes were considered and approved by City Council on the 22nd day of March, 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.*
- Continue with the effective abatement of nuisances through the Code Enforcement Program: *This program has been highlighted by demolition of two dilapidated structures. The department has facilitated the repair of ten dilapidated structures. The Code Enforcement program continues to average approximately two hundred codes violations on its log at any given time.*
- Continue to update the nuisance related codes: *The review of the new 2009 International Property Maintenance Code has been completed. The code was considered and approved by City Council on the 22nd day of March, 2011.*

Goals for budget year 2011-12 include:

- Review and 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
2011-2012 BUDGET
FUND 01 - GENERAL FUND

600 - COMMUNITY DEVELOPMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
	2008	2009	2010	2011	2011	2012	2011 FORECAST		2011 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	245,328	287,126	289,793	301,209	304,135	355,315	51,180	16.83%	54,106	17.96%
3011 EDUCATION INCENTIVE	3,270	5,042	5,190	5,100	5,596	5,400	(196)	-3.50%	300	5.89%
3012 OVERTIME	459	565	1,266	1,500	938	1,500	562	59.99%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	0	0	3,600	3,600	0.00%	3,600	0.00%
3015 CONTRACT LABOR	6,043	0	24,478	15,500	14,648	15,500	853	5.82%	0	0.00%
3100 FICA TAXES	18,539	21,252	21,598	23,547	22,624	27,985	5,361	23.70%	4,437	18.84%
3110 RETIREMENT	35,106	43,221	61,160	64,332	64,976	73,108	8,131	12.51%	8,775	13.64%
3120 HOSPITALIZATION	36,155	46,996	48,593	49,111	43,029	55,628	12,599	29.28%	6,516	13.27%
3130 WORKERS COMPENSATION	1,514	881	1,000	911	896	1,008	112	12.53%	97	10.69%
3150 GIFT/APPRECIATION CERTIFICATES	340	288	288	250	240	250	10	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	629	335	1,078	1,134	410	945	535	130.28%	(189)	-16.67%
TOTAL PERSONNEL	347,382	405,706	454,444	462,595	457,492	540,239	82,748	18.09%	77,644	16.78%
4010 OFFICE SUPPLIES	41	1,135	899	0	975	1,300	325	33.32%	1,300	0.00%
4011 POSTAGE	3	48	919	3,000	466	5,300	4,834	1036.92%	2,300	76.67%
4040 GAS & OIL/CITY SUPPLY	2,750	1,949	2,051	2,750	2,884	3,500	616	21.36%	750	27.27%
4150 SMALL TOOLS & EQUIPMENT	2,532	2,297	1,074	500	400	500	100	24.87%	0	0.00%
TOTAL SUPPLIES	5,325	5,428	4,943	6,250	4,726	10,600	5,874	124.31%	4,350	69.60%
5020 DUES & SUBSCRIPTIONS	1,709	2,006	1,450	2,000	2,050	2,000	(50)	-2.43%	0	0.00%
5025 BANK FEES	0	557	853	850	1,093	1,000	(93)	-8.50%	350	53.85%
5030 RENTALS & SERVICE AGRMTS	2,684	2,585	5,463	3,000	5,630	6,000	370	6.57%	3,000	100.00%
5110 MAINT-AUTOS/EQUIP	1,389	951	344	500	1,065	1,500	435	40.82%	1,000	200.00%
5115 MAINT-OFFICE EQUIP	0	1,133	0	0	0	0	0	0.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	0	3,080	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	26,259	9,155	6,890	2,500	0	0	0	0.00%	(2,500)	-100.00%
5216 P&Z EXPENSES	119	0	0	0	0	0	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL	302	0	0	0	0	0	0	0.00%	0	0.00%
5240 CONTRACT SERVICE-MOWING/DEMOLIT	2,626	26,929	27,937	25,000	15,868	20,000	4,132	26.04%	(5,000)	-20.00%
5300 TRAINING & CONFERENCE	2,802	4,621	4,736	3,000	3,986	3,000	(986)	-24.74%	0	0.00%
5305 MOVING EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	402	273	0	0	212	400	188	88.62%	400	0.00%
5320 INSURANCE-AUTO	2,101	1,067	878	966	983	1,100	117	11.88%	134	13.90%
5400 TELEPHONE	2,968	3,284	3,140	4,700	3,233	3,500	267	8.25%	(1,200)	-25.53%
5465 MISC EXPENDITURES	3,173	897	1,539	2,000	1,563	1,600	37	2.37%	(400)	-20.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
5474 SURVEYS	0	0	0	0	600	0	(600)	-100.00%	0	0.00%
TOTAL SERVICES	46,534	56,537	53,230	44,316	36,284	40,100	3,816	10.52%	(4,216)	-9.51%
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	399,242	467,672	512,617	513,161	498,501	590,939	92,438	18.54%	77,778	15.16%

MUNICIPAL COURT

MISSION STATEMENT

To provide those we serve with high quality customer service that is effective, efficient and delivered in a professional environment, while accomplishing the duties incumbent upon it by the Seabrook City Charter and the laws of the State of Texas. Provide quality services, thereby earning and maintaining the public's respect, confidence, and satisfaction. Upon instructions and approval of the Judge of the Seabrook Municipal Court and/or the Prosecutor's office, defendants are issued payment plans and alternative sentencing. Such alternatives include, but are not limited to, community service, deferred adjudication, and defensive driving. Summons and/or warrants are issued to defendants that fail to pay their fines and juveniles are blocked from issuance or renewal of a driver's licenses until court responsibilities are fulfilled. The Municipal Court is responsible for providing assistance during each session of the Court, maintaining and preparing all of the Municipal dockets, recording the disposition of each case, receiving all court documents and defendant correspondence, and balancing and closing of accounts.

Accomplishments on budget year 2010-11 objectives

- A new Court Administrator was brought on board to make the Court more efficient.
- Boxed and sent to retention all closed files from 2006 to the present.
- Began clearing and writing off all open cases prior to 2006 that were deemed uncollectable.
- Caught up the issuance of warrants that have been backlogged since 2008.
- Enlarged the front counter to accommodate customers more efficiently.
- Started implementing new policy and procedures for the Clerks to better understand their duties.
- Added 1 full time clerk to the Court staff to allow the court to operate more effective and efficient.
- Moved Court dockets to during the day and eliminated all night dockets. This allows the Court department to cut down on overtime costs.
- Started updating and creating documents and complaints in the Incode software.

Goals for budget year 2011-12 include:

- Provide the best quality customer service in all areas of the court.
- Continue education for clerks and judges
- Complete the writing off of all cases prior to 2006.
- Update the court policy and procedures manual.
- Complete updating and creating documents and complaints in the Incode software.
- Go paperless using the Incode imaging software.

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

700 - MUNICIPAL COURT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
	2008	2009	2010	2011	2011	2012	2011 FORECAST		2011 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	112,335	110,991	107,109	117,868	146,406	167,881	21,475	14.67%	50,012	42.43%
3011 EDUCATION INCENTIVE	300	1,177	1,552	2,550	1,275	2,100	825	64.71%	(450)	-17.66%
3012 OVERTIME	6,166	13,260	12,775	7,000	14,028	3,000	(11,028)	-78.61%	(4,000)	-57.14%
3015 CONTRACT LABOR	1,530	1,110	390	2,000	425	2,000	1,575	370.59%	0	0.00%
3100 FICA TAXES	10,668	11,060	10,952	11,767	12,176	15,253	3,077	25.27%	3,485	29.62%
3110 RETIREMENT	16,264	16,943	22,239	23,266	30,799	31,454	654	2.12%	8,187	35.19%
3120 HOSPITALIZATION	19,018	15,990	16,084	16,254	18,525	22,573	4,048	21.85%	6,319	38.88%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	310	257	217	219	206	384	177	85.89%	164	74.86%
3150 GIFT/APPRECIATION CERTIFICATES	240	192	240	250	240	250	10	4.17%	0	0.00%
3310 MUNICIPAL JUDGES' FEES	28,900	25,550	30,100	35,000	52,804	88,650	35,846	67.88%	53,650	153.29%
3350 UNEMPLOYMENT BENEFITS	366	275	923	608	402	608	206	51.15%	0	0.00%
3900 MERIT AWARDS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	196,096	196,805	202,579	216,783	277,286	334,151	56,865	20.51%	117,368	54.14%
4010 OFFICE SUPPLIES	0	2,018	1,068	1,700	6,788	3,000	(3,788)	-55.81%	1,300	76.47%
4011 POSTAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	1,835	1,135	1,600	1,237	2,000	763	61.68%	400	25.00%
TOTAL SUPPLIES	0	3,853	2,203	3,300	8,025	5,000	(3,025)	-37.70%	1,700	51.52%
5020 DUES & SUBSCRIPTIONS	156	595	673	600	737	700	(37)	-5.02%	100	16.67%
5025 BANK FEES	0	2,823	7,016	6,600	14,628	10,000	(4,628)	-31.64%	3,400	51.52%
5030 RENTALS & SERVICE AGRMTS	2,719	3,229	3,308	5,800	5,974	8,200	2,226	37.27%	2,400	41.38%
5115 MAINT-OFFICE EQUIP	0	2,178	491	0	0	0	0	0.00%	0	0.00%
5180 MAINT-BLD & GROUND	0	0	0	0	0	0	0	0.00%	0	0.00%
5200 PROF FEES - ACCOUNTING	0	0	0	0	8,720	0	(8,720)	-100.00%	0	0.00%
5220 PROF FEES - LEGAL	20,800	19,600	19,600	27,000	22,431	73,000	50,569	225.44%	46,000	170.37%
5300 TRAINING & CONFERENCE	2,284	6,703	3,348	3,900	5,869	5,000	(869)	-14.81%	1,100	28.21%
5400 TELEPHONE	0	137	1,162	840	1,087	0	(1,087)	-100.00%	(840)	-100.00%
5415 JURY DUTY FEES	0	0	0	0	0	0	0	0.00%	0	0.00%
5431 WARRANT INFORMATION SERV	74	3,088	3,204	3,500	3,484	3,500	16	0.46%	0	0.00%
5435 STATE TREAS-COURT FEES	0	2,159	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	57	778	124	500	143	500	357	249.15%	0	0.00%
TOTAL SERVICES	26,091	41,290	38,926	48,740	63,073	100,900	37,827	59.97%	52,160	107.02%
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	222,187	241,949	243,708	268,823	348,384	440,051	91,667	26.31%	171,228	63.70%

CITY OF SEABROOK
2011-2012 BUDGET
FUND 01 - GENERAL FUND

107- NON-DEPARTMENTAL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS 2011 FORECAST		2012 BUDGET VS 2011 BUDGET	
	2008	2009	2010	2011 BUDGET	2011 FORECAST	2012 BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
3010 SALARIES	15,563	0	0	0	0	0	0	0.00%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA	1,130	28	0	0	0	0	0	0.00%	0	0.00%
3110 RETIREMENT	2,214	70	0	0	0	0	0	0.00%	0	0.00%
3120 INSURANCE	1,929	0	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	3,202	3,435	2,654	3,500	4,702	4,881	179	3.80%	1,381	39.46%
3150 GIFT/APPRECIATION CERTIFICATES	2,401	48	2,144	2,150	2,040	2,150	110	5.41%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	99	6	0	0	0	0	0	0.00%	0	0.00%
3900 MERIT AWARDS	3,654	7,671	4,816	3,500	3,339	8,000	4,661	139.61%	4,500	128.57%
TOTAL PERSONNEL	30,191	11,257	9,615	9,150	10,081	15,031	4,950	49.11%	5,881	64.27%
4010 OFFICE SUPPLIES	49,032	41,437	25,490	35,000	26,711	30,000	3,289	12.31%	(5,000)	-14.29%
4011 POSTAGE	12,085	9,492	10,481	13,000	13,495	13,000	(495)	-3.67%	0	0.00%
4050 BULK PETROLEUM PURCHASES	(24,588)	0	0	0	5,123	0	(5,123)	-100.00%	0	0.00%
4150 SMALL EQUIPMENT	4,731	7,530	1,940	1,500	21,307	1,500	(19,807)	-92.96%	0	0.00%
TOTAL SUPPLIES	41,260	58,459	37,911	49,500	66,635	44,500	(22,135)	-33.22%	(5,000)	-10.10%
5010 ADVERTISING	13,681	2,998	9,480	10,000	13,030	12,000	(1,030)	-7.91%	2,000	20.00%
5020 DUES & SUBSCRIPTIONS	18,631	13,128	9,736	15,000	8,675	10,000	1,325	15.27%	(5,000)	-33.33%
5025 BANK FEES	3,649	6,771	12,892	9,000	15,913	14,000	(1,913)	-12.02%	5,000	55.56%
5030 RENTALS & SERVICE AGRMTS	42,111	47,725	59,738	33,000	58,417	50,000	(8,417)	-14.41%	17,000	51.52%
5040 IT CONSULTING/SERVICE	60,900	2,162	0	0	0	0	0	0.00%	0	0.00%
5041 IT HARDWARE	46,156	138	0	0	0	0	0	0.00%	0	0.00%
5042 IT SOFTWARE	17,199	2,069	1,467	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	0	0	234	0	0	0	0	0.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	489	452	530	500	400	0	(400)	-100.00%	(500)	-100.00%
5175 JANITORIAL SERVICES	13,298	12,073	13,689	14,000	9,711	12,000	2,289	23.57%	(2,000)	-14.29%
5180 MAINT-BLDGS & GROUNDS	46,579	43,678	48,337	42,000	40,452	45,000	4,548	11.24%	3,000	7.14%
5190 CODIFICATION	2,868	14,709	4,493	3,500	8,177	7,000	(1,177)	-14.39%	3,500	100.00%
5205 PROF FEES - APPRAISAL	0	0	7,500	0	0	0	0	0.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	0	0	0	0	0	0	0	0.00%	0	0.00%
5212 PROF FEES - ARCHITECTURAL	8,487	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	36,635	114,784	110,646	75,000	44,772	75,000	30,228	67.52%	0	0.00%
5220 PROF FEES - LEGAL	166,578	195,861	188,169	175,000	202,187	175,000	(27,187)	-13.45%	0	0.00%
5222 PROF FEES - TAX COLLECTION	7,977	7,752	8,380	9,400	8,443	9,400	957	11.34%	0	0.00%
5225 CONSULTANT/FIRE	0	9,500	6,500	0	0	0	0	0.00%	0	0.00%
5227 PROF FEES - CONSULTING	23,899	7,478	534	0	0	0	0	0.00%	0	0.00%
5229 PROF FEES - GRANT WRITING	13,750	50,000	0	0	0	0	0	0.00%	0	0.00%
5230 CONTRACT-AMBULANCE SERV	174,044	184,124	179,844	175,154	175,154	211,822	36,668	20.93%	36,668	20.93%
5235 CONTRACT-FIRE DEPT	570,402	675,592	719,636	685,366	685,366	706,896	21,530	3.14%	21,530	3.14%
5293 CRIME STOPPERS	0	0	0	0	0	0	0	0.00%	0	0.00%
5295 SAFETY COMMITTEE	4,366	4,651	5,622	5,800	4,962	6,700	1,738	35.04%	900	15.52%
5300 TRAINING & CONFERENCE	289	48	142	0	0	0	0	0.00%	0	0.00%
5330 INSURANCE-MISC	107,411	120,744	119,157	145,000	127,499	140,000	12,501	9.80%	(5,000)	-3.45%
5400 TELEPHONE	18,872	24,644	16,037	17,500	10,697	9,000	(1,697)	-15.86%	(8,500)	-48.57%
5410 UTILITIES	63,868	67,171	78,454	88,000	65,502	85,000	19,498	29.77%	(3,000)	-3.41%
5445 CENTRAL APPRAISAL FEE	37,860	41,937	41,858	45,000	44,701	45,000	299	0.67%	0	0.00%
5465 MISC EXPENDITURES	7,571	9,192	5,308	10,000	5,269	7,500	2,231	42.33%	(2,500)	-25.00%
5466 FIRE STATION EXPENSE	(794)	0	6,843	0	9,136	0	(9,136)	-100.00%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	1,505,875	1,659,381	1,655,227	1,558,220	1,538,463	1,621,318	82,855	5.39%	63,098	0.00%
6020 EQUIPMENT	0	0	205,298	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	6,061	0	0	0	0	0	0	0.00%	0	0.00%
6050 FACILITIES	0	37,015	437,003	0	181,921	0	(181,921)	-100.00%	0	0.00%
6051 ENERGY EFFICIENT LIGHTING	0	0	0	0	53,914	0	(53,914)	-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	6,061	37,015	642,301	0	235,836	0	(235,836)	-100.00%	0	0.00%
TOTAL EXPENDITURES	1,583,387	1,766,113	2,345,054	1,616,870	1,851,015	1,680,849	(170,166)	-9.19%	63,979	3.96%

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 2010/11 budget by approximately 2.61%. This is a 3.15% decrease from actual 2010/11 revenues due to unexpected income as a result of the lengthy drought. Enterprise Fund expenses are expected to increase approximately 1.29% due to increased services provided by the General Fund..

The Enterprise Fund has no administrative staff other than the Billing and Collections department. Because of this, all support such as legal services, dispatch, personnel, accounting and purchasing are provided by General Fund resources. A pro-rated amount based on services provided is included in the expense budgets of the water, sewer/wastewater and sanitation departments. 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	\$2,088,000	33.0%	Water Dept.	\$1,497,849	24.1%
Sewer Services	2,433,000	38.4%	Sewer Dept.	1,384,903	22.3%
Sanitation Charges	1,645,843	26.0%	Sanitation Dept.	1,493,194	24.0%
Interest	3,390	0.3%	Billing & Collections	210,969	3.4%
Permits & Fees	20,000	0.1%	Transf for Street Maint.	205,895	2.4%
Other revenue	<u>142,405</u>	<u>2.2%</u>	Transf to General Fund	<u>1,422,652</u>	<u>22.9%</u>
	\$6,332,638	100.00%		\$6,215,462	100.00%

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

ENTERPRISE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
WATER SALES	1,932,959	1,950,182	2,021,217	2,044,202	2,332,270	2,088,000	2,129,760	2,172,467	2,216,029	2,260,466
SEWER SERVICE CHARGE	2,094,518	2,079,476	2,329,935	2,334,766	2,546,079	2,433,000	2,676,300	2,784,425	2,896,918	3,013,957
SANITATION SERVICE CHARGE	1,304,210	1,409,108	1,546,545	1,626,808	1,614,764	1,645,843	1,753,624	1,868,463	1,990,822	2,121,194
PERMITS & FEES	15,965	32,596	18,290	20,000	15,530	20,000	21,264	22,607	24,036	25,554
INTEREST INCOME	86,676	18,150	4,963	4,278	4,054	3,390	2,576	1,957	1,487	1,130
INTERGOV-DISASTER-FEMA	110,852	210,274	0	0	0	0	0	0	0	0
OTHER REVENUE	116,384	94,457	257,711	141,276	142,439	142,405	150,364	158,769	167,643	177,013
TOTAL REVENUES	5,661,564	5,794,243	6,178,661	6,171,330	6,655,137	6,332,638	6,733,887	7,008,687	7,296,935	7,599,313
BASE EXPENSES										
PERSONNEL SERVICES	880,862	975,242	1,013,548	1,075,181	1,060,601	1,057,229	1,110,149	1,165,718	1,224,068	1,285,339
MATERIALS & SUPPLIES	64,676	54,676	52,705	71,275	63,552	78,325	82,457	86,807	91,387	96,208
SERVICES	2,330,124	2,528,189	2,566,819	2,642,767	2,616,171	2,711,089	2,821,902	2,937,244	3,057,301	3,182,265
CAPITAL OUTLAY DEBT PMTS	641,511	580,286	554,801	561,870	561,870	562,772	435,964	436,106	435,824	435,533
INFRASTRUCTURE MAINTENANCE	144,969	155,285	142,809	177,500	153,870	177,500	300,000	300,000	300,000	300,000
HURRICANE IKE	136,852	184,685	89,618	0	0	0	0	0	0	0
TOTAL EXPENSES	4,197,995	4,478,363	4,420,299	4,528,593	4,456,064	4,586,915	4,750,472	4,925,875	5,108,580	5,299,345
NET REVENUES	1,463,569	1,315,880	1,758,361	1,642,737	2,199,073	1,745,722	1,983,415	2,082,811	2,188,355	2,299,968
FUND BALANCE										
BEG WORKING CAPITAL	2,263,571	2,591,884	2,646,110	2,962,451	2,962,451	3,591,651	3,708,826	3,945,019	4,141,128	4,276,841
NET REVENUES	1,463,569	1,315,880	1,758,361	1,642,737	2,199,073	1,745,722	1,983,415	2,082,811	2,188,355	2,299,968
PROJ RESERVE TRF	0	0	0	0	0	0	0	0	0	0
GENERAL FUND TRF	(1,180,741)	(1,195,597)	(1,325,553)	(1,361,492)	(1,361,492)	(1,422,652)	(1,479,558)	(1,538,740)	(1,600,290)	(1,664,301)
GEN FUND TRF-FRANCHISE FEES	0	(93,714)	(121,828)	(158,381)	(158,381)	(205,895)	(267,664)	(347,963)	(452,352)	(588,058)
TRANSFER TO IT FUND	0	0	0	0	(50,000)	0	0	0	0	0
TRANSFER TO VEHICLE REPL	0	0	0	0	0	0	0	0	0	0
CAFR - ADJ TO WORKING CAP	45,485	27,657	5,360	0	0	0	0	0	0	0
ENDING WORKING CAPITAL	2,591,884	2,646,110	2,962,451	3,085,315	3,591,651	3,708,826	3,945,019	4,141,128	4,276,841	4,324,450

CITY OF SEABROOK
2011-2012 BUDGET: ENTERPRISE FUND

REVENUES

BY DEPARTMENT	FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS 2011 FORECAST		2012 BUDGET VS 2011 BUDGET	
	2008	2009	2010	2011 BUDGET	2011 FORECAST	2012 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
902- WATER										
8510 WATER SERVICE	1,769,856	1,792,735	1,873,734	1,896,202	2,158,952	1,940,000	(218,952)	-10.14%	43,798	2.31%
8512 EL LAGO WATER DISTRICT	104,487	104,829	98,136	105,000	124,440	105,000	(19,440)	-15.62%	0	0.00%
8540 WATER TAP FEES	25,450	16,000	21,200	20,000	21,819	20,000	(1,819)	-8.33%	0	0.00%
8550 PENALTIES, UTILITIES	33,166	36,617	28,147	23,000	27,060	23,000	(4,060)	-15.00%	0	0.00%
8640 LICENSE AND PERMITS	15,965	32,596	18,290	20,000	15,530	20,000	4,470	28.78%	0	0.00%
9510 INTEREST EARNINGS	43,338	9,075	2,481	2,096	2,022	1,661	(361)	-17.86%	(435)	-20.75%
9520 OTHER REVENUES	25,070	25,035	25,102	28,000	30,275	28,000	(2,275)	-7.52%	0	0.00%
9522 GAIN ON SALE OF ASSETS	0	(28,698)	0	0	0	0	0	0.00%	0	0.00%
TOTAL WATER REVENUES	2,017,332	1,988,189	2,067,091	2,094,298	2,380,098	2,137,661	(242,437)	-10.19%	43,363	2.07%
912-SEWER										
8520 SEWER SERVICE	2,055,863	2,046,706	2,263,427	2,281,766	2,493,780	2,380,000	(113,780)	-4.56%	98,234	4.31%
8521 SEWER SERVICE, PASADENA	18,419	13,441	32,804	20,000	23,429	20,000	(3,429)	-14.63%	0	0.00%
8550 PENALTIES, UTILITIES	20,236	19,329	33,704	33,000	28,870	33,000	4,130	14.30%	0	0.00%
9510 INTEREST EARNINGS	35,677	7,505	2,044	1,797	1,662	1,424	(238)	-14.30%	(373)	-20.76%
9520 OTHER REVENUES	0	0	125,000	0	0	0	0	0.00%	0	0.00%
TOTAL SEWER REVENUES	2,130,195	2,086,981	2,456,979	2,336,563	2,547,740	2,434,424	(238)	-0.01%	97,861	4.19%
922-SANITATION										
7210 FRANCHISE FEES	165,566	182,261	197,942	210,705	208,178	212,821	4,643	2.23%	2,116	1.00%
8515 COMMERCIAL REFUSE SERVICE	516,313	554,742	617,957	648,903	644,453	655,621	11,168	1.73%	6,718	1.04%
8530 RESIDENTIAL REFUSE SERVICE	614,237	665,305	719,861	755,800	753,281	763,186	9,905	1.31%	7,386	0.98%
8550 PENALTIES, UTILITIES	6,081	6,500	10,785	11,400	8,852	14,215	5,363	60.59%	2,815	24.69%
8630 RECYCLING SERVICE	0	0	0	0	0	0	0	0.00%	0	0.00%
8635 SALE OF COMMODITIES	2,013	300	900	0	0	0	0	0.00%	0	0.00%
9510 INTEREST EARNINGS	7,661	1,570	438	385	371	305	(66)	-17.69%	(80)	-20.78%
9525 SALE OF PLASTIC BAGS	1,200	614	1,140	900	864	900	36	4.18%	0	0.00%
9535 SANITATION BILLING FEES	88,101	97,206	105,569	112,376	111,300	113,505	2,204	1.98%	1,128	1.00%
TOTAL SANITATION REVENUES	1,401,172	1,508,498	1,654,592	1,740,469	1,727,298	1,760,553	33,254	1.93%	20,083	1.15%
910-IKE										
8251 INTERGOV-DISASTER-FEMA	110,852	210,274	(90,658)	0	0	0	0	0.00%	0	0.00%
TOTAL ENTERPRISE FUND REVENUES	5,659,551	5,793,942	6,088,003	6,171,330	6,655,137	6,332,638	(209,420)	-3.15%	161,308	2.61%

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 2010-11 objectives

- Implemented new utility rates step increase;
- Certified all city-owned backflow preventers;
- Maintained Superior water certificate;
- Replaced 100 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 25 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 - 2010 (CCR);
- Oak Ridge Meadows Section II;
- Repsdorph Road Utilities.

Goals for budget year 2011-12 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 – 2011(CCR);
- Inspection of elevated and ground storage tanks;
- Start developing a backflow prevention program;
- Additional training for employees;
- Perform major repairs for Well #2 previously inspected;
- Repsdorph Road Utilities.
- Implement water well generator grant project.
- SCADA Upkeep / Upgrade

CITY OF SEABROOK
2011-2012 BUDGET
FUND 20 - ENTERPRISE FUND

902-WATER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
	2008	2009	2010	2011	2011	2012	2011 FORECAST		2011 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	296,553	314,476	310,552	328,650	326,688	323,248	(3,440)	-1.05%	(5,402)	-1.64%
3011 EDUCATION INCENTIVE	8,398	9,209	6,724	6,000	5,649	5,737	88	1.55%	(263)	-4.38%
3012 OVERTIME	6,607	10,537	13,878	17,000	13,853	17,000	3,147	22.72%	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	22,447	25,848	25,848	26,901	25,653	26,468	815	3.18%	(433)	-1.61%
3110 RETIREMENT	43,712	51,793	77,448	73,495	72,767	69,863	(2,903)	-3.99%	(3,631)	-4.94%
3120 HOSPITALIZATION	47,861	47,485	48,681	49,233	46,911	48,183	1,272	2.71%	(1,050)	-2.13%
3125 ACCRUED VACATION EXPENSE	(5,169)	16,533	17,369	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	9,928	8,859	6,760	6,405	5,944	7,128	1,184	19.92%	723	11.28%
3150 GIFT/APPR CERTIFICATES	384	384	384	500	884	500	(384)	-43.44%	0	0.00%
3350 UNEMPLOYEMENT BENEFITS	917	390	1,288	1,311	548	936	388	70.84%	(375)	-28.57%
TOTAL PERSONNEL	431,637	485,515	508,931	509,495	498,895	499,063	167	0.03%	(10,433)	-2.05%
4040 GAS & OIL/CITY SUPPLY	16,573	8,814	11,489	16,500	15,081	19,000	3,919	25.99%	2,500	15.15%
4150 SMALL TOOLS & EQUIPMENT	1,737	1,464	3,008	3,000	2,639	3,000	361	13.68%	0	0.00%
4400 MISC SUPPLIES	2,558	2,222	2,551	3,000	2,627	3,000	373	14.20%	0	0.00%
TOTAL SUPPLIES	20,868	12,500	17,048	22,500	20,347	25,000	4,653	22.87%	2,500	11.11%
5020 DUES & SUBSCRIPTIONS	900	1,016	1,100	1,000	915	1,000	85	9.29%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	1,746	1,174	17,093	17,000	18,528	17,000	(1,528)	-8.25%	0	0.00%
5110 MAINT-AUTOS/EQUIP	9,789	5,939	7,790	8,000	9,698	9,000	(698)	-7.20%	1,000	12.50%
5130 MAINT-WATER SYSTEM MINOR	48,526	43,290	41,039	45,000	43,825	45,000	1,175	2.68%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	1,598	1,976	1,224	2,000	1,647	2,000	353	21.42%	0	0.00%
5215 PROF FEES - ENGINEERING	2,780	2,500	1,654	8,000	5,587	8,000	2,413	43.19%	0	0.00%
5216 PROF FEES - METER READING	20,351	22,142	22,587	25,000	22,389	25,000	2,611	11.66%	0	0.00%
5227 PROF FEES - CONSULTING	2,240	11,925	1,670	4,000	3,275	4,000	725	22.13%	0	0.00%
5275 ELECTRICAL SERVICES	1,675	453	2,165	3,000	2,458	3,000	542	22.05%	0	0.00%
5280 CHEMICAL SUPPLIES	4,300	7,102	7,934	9,000	9,003	9,000	(3)	-0.03%	0	0.00%
5285 LABORATORY FEES	2,456	3,152	6,636	5,000	5,412	5,000	(412)	-7.61%	0	0.00%
5290 PERMIT FEES	0	0	7,529	8,000	12,713	13,000	287	3.55%	0	0.00%
5300 TRAINING & CONFERENCE	4,186	2,980	3,164	4,800	4,723	4,800	77	1.63%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,218	2,349	2,324	3,000	2,652	3,000	348	13.12%	0	0.00%
5320 INSURANCE-AUTO	2,364	2,343	3,351	3,686	4,217	3,800	(417)	-9.89%	114	3.09%
5400 TELEPHONE	4,597	4,064	3,413	5,000	3,660	5,000	1,340	36.63%	0	0.00%
5410 UTILITIES	28,696	30,233	30,138	34,000	35,598	34,000	(1,598)	-4.49%	0	0.00%
5440 COASTAL SUBSIDENCE FEES	830	680	830	1,000	905	1,000	95	10.50%	0	0.00%
5451 PASADENA WATER SUPPLY	400,860	407,838	454,674	410,000	407,428	410,000	2,572	0.63%	0	0.00%
5463 SEABROOK ISLAND	34,259	44,862	18,966	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	791	62,643	2,176	2,000	2,980	2,000	(980)	-32.89%	0	0.00%
5470 DEBT SERVICE AGENT	150	300	150	300	134	300	166	123.67%	0	0.00%
5477 INSPECTIONS	11,973	11,915	11,865	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	588,285	670,873	649,472	598,786	597,747	604,900	6,866	1.15%	1,114	0.19%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	7,890	0	0	0	0	0	0	0.00%	0	0.00%
6021 METER REPLCMNT PROG	7,418	7,256	7,429	7,500	8,437	7,500	(937)	-11.11%	0	0.00%
6030 OFFICE EQUIPMENT	38,662	0	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	46,692	0	0	0	0	0	0	0.00%	0	0.00%
6090 WATER MAINT MAJOR	93,169	46,586	41,498	80,000	55,433	80,000	24,567	44.32%	0	0.00%
6250 GENERAL FUND REIMB	443,923	453,204	581,752	585,281	585,281	653,370	68,089	11.63%	68,089	11.63%
6325 REDEMPTION OF BONDS	142,813	146,250	158,063	166,438	166,438	173,750	7,312	4.39%	7,312	4.39%
6350 INTEREST ON BONDS & CERT	114,864	130,031	119,338	114,497	114,497	107,636	(6,861)	-5.99%	(6,861)	-5.99%
TOTAL CAPITAL OUTLAY	895,432	783,327	908,080	953,716	930,086	1,022,256	92,170	9.91%	68,540	7.19%
TOTAL EXPENDITURES	1,936,222	1,952,214	2,083,530	2,084,497	2,047,075	2,151,219	103,857	5.07%	61,722	2.96%

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 2010-11 objectives

- CIPP Project 1,000' of 8" for Baybrook III & 10" Pipeburst
- Maintained WWTP SWP3
- Clean &/or TV 10,000 L.F. sanitary sewer lines.
- Accomplished MS4 Permit Year 4.
- Repsdorph Road Utilities.
- Developed a Grease Control Program.
- Replace seals on clarifier #1 – WWTP.

Goals for budget year 2011-12 include:

- Continue brick manhole rehabilitation.
- Repsdorph Road Utilities.
- Replace seals on clarifier #2 – WWTP.
- Additional training for Employees.
- Clean / TV Inspect Sewer System.
- Continue MS4 Requirements for Wastewater Year 5.
- Continue CIPP Rehab of Sewer Mains.
- Continue New WWTP Permit & Additional Labwork.
- Convert Pine Gully Lift Station to Submersible
- Smoke Test, Dye Test Sewers in Old Seabrook

CITY OF SEABROOK
2011-2012 BUDGET
FUND 20 - ENTERPRISE FUND

912-SEWER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
	2008	2009	2010	2011	2011	2012	2011 FORECAST		2011 BUDGET	
				BUDGET	FORECAST	BUDGET	CHANGE	%CHANGE	CHANGE	%CHANGE
3010 SALARIES	247,915	259,785	254,894	267,933	268,711	264,239	(4,472)	-1.66%	(3,694)	-1.38%
3011 EDUCATION INCENTIVE	1,500	1,500	2,770	3,600	3,113	3,037	(76)	-2.44%	(563)	-15.63%
3012 OVERTIME	18,972	20,624	21,219	17,000	19,538	17,000	(2,538)	-12.99%	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	19,296	21,044	20,629	22,073	21,592	21,747	155	0.72%	(326)	-1.48%
3110 RETIREMENT	36,998	42,132	60,093	60,303	61,321	57,422	(3,898)	-6.36%	(2,881)	-4.78%
3120 HOSPITALIZATION	31,669	33,645	32,327	33,118	28,178	32,363	4,185	14.85%	(754)	-2.28%
3125 ACCRUED VACATION EXPENSE	(6,443)	3,281	382	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	3,342	5,838	4,488	4,361	4,065	4,420	356	8.75%	59	1.35%
3150 GIFT/APPR CERTIFICATES	192	192	192	250	442	250	(192)	-43.44%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	397	180	910	935	356	668	312	87.51%	(267)	-28.57%
TOTAL PERSONNEL	353,837	388,220	397,903	409,573	407,316	401,147	(6,169)	-1.51%	(8,426)	-2.06%
4040 GAS & OIL/CITY SUPPLY	11,280	7,997	10,027	13,775	13,607	17,225	3,618	26.59%	3,450	25.05%
4150 SMALL TOOLS & EQUIPMENT	1,423	1,493	1,834	2,000	1,908	2,000	92	4.81%	0	0.00%
4400 MISC SUPPLIES	1,830	1,991	1,854	2,000	1,941	2,000	59	3.03%	0	0.00%
TOTAL SUPPLIES	14,534	11,480	13,716	17,775	17,457	21,225	3,768	21.59%	3,450	19.41%
5030 RENTALS & SERVICE AGRMTS	2,984	2,169	3,874	4,000	3,573	4,000	427	11.94%	0	0.00%
5110 MAINT-AUTOS/EQUIP	6,975	7,206	6,329	7,500	7,635	8,000	365	4.78%	500	6.67%
5120 MAINT-SEWER SYSTEM MINOR	50,471	44,856	49,820	45,000	42,100	45,000	2,900	6.89%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	3,932	4,243	2,724	4,500	3,936	4,500	564	14.32%	0	0.00%
5214 ENGR FEES - HMGP	0	0	856	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	4,657	4,598	10,729	2,500	1,688	2,500	812	48.10%	0	0.00%
5275 ELECTRICAL SERVICES	5,293	924	5,028	6,000	5,153	6,000	847	16.43%	0	0.00%
5280 CHEMICAL SUPPLIES	65,431	97,328	88,079	80,000	75,413	80,000	4,587	6.08%	0	0.00%
5285 LABORATORY FEES	19,896	18,301	21,290	25,000	22,523	25,000	2,477	11.00%	0	0.00%
5290 PERMIT FEES	17,524	16,310	16,785	18,000	17,833	18,000	167	0.94%	0	0.00%
5300 TRAINING & CONFERENCE	3,025	2,878	3,599	4,000	3,652	4,000	348	9.53%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,148	2,331	2,499	3,000	2,692	3,000	308	11.43%	0	0.00%
5320 INSURANCE-AUTO	662	768	1,112	1,223	1,791	1,845	54	3.03%	622	50.83%
5330 INS.-MISC.	2,600	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	4,457	3,776	3,825	5,500	4,365	5,500	1,135	26.01%	0	0.00%
5410 UTILITIES	171,510	192,176	163,512	185,000	182,015	185,000	2,985	1.64%	0	0.00%
5455 SLUDGE DISPOSAL	136,657	84,463	94,436	137,000	109,537	137,000	27,463	25.07%	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	33,320	33,460	22,475	35,000	32,590	35,000	2,410	7.39%	0	0.00%
5463 SEABROOK ISLAND	34,259	44,862	18,966	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	878	622	244	1,500	1,440	1,500	60	4.14%	0	0.00%
5470 DEBT SERVICE AGENT	150	0	150	300	300	300	0	0.11%	0	0.00%
TOTAL SERVICES	567,828	561,271	516,332	590,023	543,236	591,145	47,909	8.82%	1,122	0.19%
6010 AUTOS & TRUCKS	27,382	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	5,531	27,724	0	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	44,382	101,444	93,882	90,000	90,000	90,000	0	0.00%	0	0.00%
6101 SEWER PLANT PAINT & ENGR	0	0	0	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMB	471,175	490,971	630,231	634,055	634,055	707,818	73,763	11.63%	73,763	11.63%
6325 REDEMPTION OF BONDS	142,813	146,250	158,063	166,438	166,438	173,750	7,312	4.39%	7,312	4.39%
6350 INTEREST ON BONDS & CERT	114,864	130,031	119,338	114,497	114,497	107,636	(6,861)	-5.99%	(6,861)	-5.99%
TOTAL CAPITAL OUTLAY	806,147	896,420	1,001,513	1,004,990	1,004,990	1,079,204	74,214	7.38%	74,214	7.38%
TOTAL EXPENDITURES	1,742,345	1,857,392	1,929,463	2,022,361	1,972,999	2,092,721	119,722	6.07%	70,361	3.48%

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

922-SANITATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
				2011	2011	2012	2011 FORECAST		2011 BUDGET	
	2008	2009	2010	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4080 PLASTIC BAGS	8,374	8,374	4,290	9,000	5,011	9,000	3,989	79.59%	0	0.00%
TOTAL SUPPLIES	8,374	8,374	4,290	9,000	5,011	9,000	3,989	79.59%	0	0.00%
5466 STORM CLEANUP EXPENSE	3,743	3,255	1,731	5,000	5,300	5,000	(300)	-5.66%	0	0.00%
5467 RECYCLING CHARGES	57,166	64,721	68,201	68,000	70,242	68,000	(2,242)	-3.19%	0	0.00%
5469 RESIDENTIAL SANIT SERVICE	610,296	676,664	720,509	743,066	753,096	771,880	18,784	2.49%	28,814	3.88%
5479 COMMERCIAL SANIT SERVICE	500,427	538,953	593,554	614,867	621,529	639,314	17,785	2.86%	24,447	3.98%
TOTAL SERVICES	1,171,632	1,283,593	1,383,994	1,430,933	1,450,167	1,484,194	34,027	2.35%	53,261	3.72%
6250 GENERAL FUND REIMBURSEMENT	265,643	251,422	113,570	142,156	142,156	61,463	(80,693)	-56.76%	(80,693)	-56.76%
6251 SANIT FRANCH FOR STREETS		93,714	121,828	158,381	158,381	205,895	47,514	30.00%	47,514	30.00%
TOTAL CAPITAL OUTLAY	265,643	345,136	235,398	300,537	300,537	267,359	(33,178)	-11.04%	(33,178)	-11.04%
TOTAL EXPENDITURES	1,445,649	1,637,103	1,623,682	1,740,470	1,755,716	1,760,553	4,837	0.28%	20,083	1.15%

**CITY OF SEABROOK
2011-2012 BUDGET
FUND 20 - ENTERPRISE FUND**

905-BILLING

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS		2012 BUDGET VS	
	2008	2009	2010	2011	2011	2012	2011 FORECAST		2011 BUDGET	
				BUDGET	FORECAST	BUDGET	CHANGE	%CHANGE	CHANGE	%CHANGE
3010 SALARIES	70,786	75,909	75,609	110,427	110,427	111,782	1,355	1.23%	1,355	1.23%
3012 OVERTIME	0	817	1,047	500	176	500	324	184.82%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	5,440	5,681	5,733	8,486	8,293	8,590	297	3.58%	104	1.22%
3110 RETIREMENT	10,243	11,381	16,226	23,184	23,151	22,622	(528)	-2.28%	(561)	-2.42%
3120 HOSPITALIZATION	6,455	6,753	6,630	12,657	11,795	12,826	1,031	8.74%	169	1.34%
3125 ACCRUED VACATION EXPENSE	2,006	624	853	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	164	157	141	192	189	194	5	2.62%	2	1.22%
3150 GIFT/APPR CERTIFICATES	96	96	96	100	144	100	(44)	-30.56%	0	0.00%
3350 UNEMPLOYEMENT BENEFITS	198	90	378	567	216	405	189	87.50%	(162)	-28.57%
TOTAL PERSONNEL	95,388	101,508	106,713	156,113	154,390	157,019	2,630	1.70%	907	0.58%
4010 OFFICE SUPPLIES	0	1,829	5,180	5,500	5,931	5,600	(331)	-5.58%	100	1.82%
4011 POSTAGE	17,984	18,308	12,472	16,000	14,359	17,000	2,641	18.39%	1,000	6.25%
4150 SMALL TOOLS & EQUIPMENT	2,916	2,184	0	500	448	500	52	11.72%	0	0.00%
TOTAL SUPPLIES	20,900	22,321	17,652	22,000	20,737	23,100	2,363	11.39%	1,100	5.00%
5020 DUES & SUBSCRIPTIONS	560	70	65	125	145	150	5	3.45%	25	20.00%
5025 BANK FEES	0	6,381	13,214	14,200	17,902	20,000	2,098	11.66%	2,000	13.80%
5030 RENTALS & SERVICE AGRMTS	593	5,909	3,560	6,000	5,711	8,000	2,289	40.07%	2,000	33.33%
5115 MAINT-OFFICE EQUIP	0	0	0	100	160	100	(60)	-37.50%	0	0.00%
5300 TRAINING & CONFERENCE	1,226	91	170	2,500	1,089	2,500	1,411	129.61%	0	0.00%
5465 MISC EXPENDITURES	0	0	13	100	13	100	87	681.91%	0	0.00%
TOTAL SERVICES	2,379	12,452	17,021	23,025	25,020	30,850	3,732	14.92%	2,025	8.79%
TOTAL EXPENDITURES	118,667	136,280	141,387	201,138	200,147	210,969	8,724	4.36%	4,032	2.00%

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			ENTERPRISE FUND REVENUE DEBT PAYMENTS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	205,000	209,572	414,572
2013	90,000	69,420	159,420	100,000	67,355	167,355	0	0	0	45,000	64,489	109,489	235,000	200,964	435,964	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	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	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	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	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	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	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	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	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	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	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	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	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	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	419,000	17,263	436,263
2028	0	0	0	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	0	0	0
TOTAL	1,645,000	600,971	2,245,971	1,755,000	590,045	2,345,045	142,500	5,700	148,200	1,578,000	784,860	2,362,860	5,120,500	1,981,576	7,102,076	4,978,000	1,975,876	6,953,876

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 2010-11 objectives

- 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 – *In progress*
 - Implement Seabrook Gateway Project- *Completed*
- Implement Marketing Plan- *In progress, Marketing professional to be in place January 2012*
 - 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 - *Completed*
- Expedite Redevelopment of Areas Impacted by S.H. 146 Expansion – *In progress*
 - 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
- Negotiated incentive program to reopen iconic restaurant that had been closed due to damages from Hurricane Ike

Goals for budget year 2011-2012

- Reach out to local business community to build relationships between the city and business owners as well as address concerns of the business community.
- Seek out new business leads that complement the city's business mix.
- Network with regional partners on developing tools for business recruitment and retention.
- Network with local property owners as well as national & international site consultants for new business lead development.
- Provide support to business owners and developers on site selection.
- Focus efforts on continuing education within the field of economic development.

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

EDC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
SALES TAX	797,183	760,339	706,171	675,000	722,580	722,580	758,709	796,644	836,477	878,301
INTEREST INCOME	62,177	17,861	4,643	3,714	4,017	1,850	3,665	3,719	4,655	5,199
REV FROM LOAN REPAY	0	0	96,935	0	0	0	0	0	0	0
TOTAL REVENUES	859,360	778,200	807,749	678,714	726,597	724,430	762,374	800,363	841,132	883,500
BASE EXPENSES										
PERSONNEL SERVICES	91,323	97,607	106,425	112,874	71,162	0	0	0	0	0
MATERIALS & SUPPLIES	2,377	2,654	2,986	3,000	3,675	0	0	0	0	0
SERVICES	223,658	374,929	244,012	696,900	542,016	406,353	418,544	431,100	444,033	457,354
CAPITAL OUTLAY	<u>244,212</u>	<u>244,796</u>	<u>200,597</u>	<u>224,332</u>	<u>194,332</u>	<u>193,067</u>	<u>191,623</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	561,569	719,986	554,020	1,037,106	811,185	599,420	610,167	431,100	444,033	457,354
NET REVENUES	297,791	58,214	253,729	(358,392)	(84,588)	125,010	152,207	369,264	397,099	426,146
FUND BALANCE										
BEGINNING BAL-UNRESTR	1,452,142	1,719,933	1,748,147	1,946,876	1,946,876	1,832,288	1,832,297	2,083,259	2,327,523	2,599,622
NET REVENUES	297,791	58,214	253,729	(358,392)	(84,588)	125,010	152,207	369,264	397,099	426,146
GENERAL FUND TRANSFER	(30,000)	(30,000)	(55,000)	(30,000)	(30,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BAL-UNRESTR	1,719,933	1,748,147	1,946,876	1,558,484	1,832,288	1,832,297	1,859,504	2,327,523	2,599,622	2,900,768
Bond Reserve	223,755	223,755	223,755	223,755	223,755	223,755	223,755	0	0	0
Emergency Reserve	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
FUND BALANCES-RESTR.	403,755	403,755	403,755	403,755	403,755	403,755	403,755	180,000	180,000	180,000
TOTAL EDC FUND BALANCE	2,123,687.55	2,151,902	2,350,631	1,962,239	2,236,043	2,236,052	2,263,259	2,507,523	2,779,622	3,080,768

CITY OF SEABROOK
2011-2012 BUDGET
FUND 70 - EDC

707 - EDC

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS 2011 FORECAST		2012 BUDGET VS 2011 BUDGET	
	2008	2009	2010	2011 BUDGET	2011 FORECAST	2012 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	69,203	73,640	73,988	76,874	48,335	0	(73,988)	-100.00%	(76,874)	-100.00%
3012 OVERTIME	473	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	0	0	923	1,200	785	0	(923)	-100.00%	(1,200)	-100.00%
3100 FICA TAXES	5,330	5,621	5,697	5,973	3,758	0	(5,697)	-100.00%	(5,973)	-100.00%
3110 RETIREMENT	9,760	10,376	15,278	16,233	10,266	0	(15,278)	-100.00%	(16,233)	-100.00%
3120 HOSPITALIZATION	6,383	7,725	10,160	12,222	7,767	0	(10,160)	-100.00%	(12,222)	-100.00%
3130 WORKERS COMPENSATION	0	152	142	133	132	0	(142)	-100.00%	(133)	-100.00%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	48	0	(48)	-100.00%	(50)	-100.00%
3350 UNEMPLOYMENT BENEFITS	125	45	189	189	72	0	(189)	-100.00%	(189)	-100.00%
TOTAL PERSONNEL	91,323	97,607	106,425	112,874	71,162	0	(106,425)	-100.00%	(112,874)	-100.00%
4010 OFFICE SUPPLIES	1,866	825	183	1,500	459	0	(183)	-100.00%	(1,500)	-100.00%
4150 SMALL EQUIPMENT	510	1,829	2,803	1,500	3,215	0	(2,803)	-100.00%	(1,500)	-100.00%
TOTAL SUPPLIES	2,377	2,654	2,986	3,000	3,675	0	(2,986)	-100.00%	(3,000)	-100.00%
5010 ADVERTISING	13,495	31,840	12,970	67,500	30,156	72,258	59,288	457.12%	4,758	7.05%
5020 DUES & SUBSCRIPTIONS	1,525	1,545	1,850	2,000	1,180	1,095	(755)	-40.81%	(905)	-45.25%
5165 KIOSK PROJECT	6,335	0	0	0	0	0	0	0.00%	0	0.00%
5182 TRAIL MAINTENANCE	24,523	7,332	28,119	0	29,964	30,000	1,881	6.69%	30,000	0.00%
5215 PROF FEES - ENGINEERING	20,761	0	0	0	0	0	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL	32,720	29,480	41,266	35,000	44,574	40,000	(1,266)	-3.07%	5,000	14.29%
5227 PROF FEES - CONSULTING	106,037	89,904	132,256	117,500	91,902	92,000	(40,256)	-30.44%	(25,500)	-21.70%
5300 TRAINING & CONFERENCE	12,484	12,711	9,805	11,900	9,224	11,500	1,695	17.29%	(400)	-3.36%
5400 TELEPHONE	0	755	979	1,000	1,092	0	(979)	-100.00%	(1,000)	-100.00%
5465 MISC EXPENDITURES	3,111	481	1,116	1,000	2,594	1,000	(116)	-10.39%	0	0.00%
5470 DEBT SERVICE AGENT	0	0	0	1,000	0	1,000	1,000	0.00%	0	0.00%
5614 ECOTOURISM CARDS	(112)	(160)	0	0	0	0	0	0.00%	0	0.00%
5616 ECO-TOURISM PROJECTS	2,780	0	0	0	0	0	0	0.00%	0	0.00%
5617 ECONOMIC DEVELOPMENT PROJECTS	0	104,106	15,651	260,000	227,330	30,000	14,349	91.68%	(230,000)	-88.46%
5620 ECONOMIC DEVELOPMENT INCENTIVES	0	96,935	0	200,000	104,000	127,500	127,500	0.00%	(72,500)	-36.25%
TOTAL SERVICES	223,658	374,929	244,012	696,900	542,016	406,353	162,341	66.53%	(290,547)	-41.69%
6035 FACILITIES & PARKS	46,980	48,292	0	0	0	0	0	0.00%	0	0.00%
6038 TRAIL CONSTRUCTION	0	0	0	30,000	0	0	0	0.00%	(30,000)	-100.00%
6250 GENERAL FUND REIMBURSEMENT	30,000	30,000	55,000	30,000	30,000	125,000	70,000	127.27%	95,000	316.67%
6325 REDEMPTION OF BONDS	160,000	165,000	175,000	175,000	175,000	180,000	5,000	2.86%	5,000	2.86%
6350 INTEREST ON BONDS & CERT	37,232	31,504	25,597	19,332	19,332	13,067	(12,530)	-48.95%	(6,265)	-32.41%
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	274,212	274,796	255,597	254,332	224,332	318,067	62,470	24.44%	63,735	25.06%
TOTAL EXPENDITURES	591,569	749,986	609,020	1,067,106	841,185	724,420	115,400	18.95%	(342,686)	-32.11%

EDC PROPOSED BUDGET FOR FY 2011-2012

ACCOUNT	EXPENSE ACCOUNT TITLE • Expense Detail	FY 2011-2012
5010	ADVERTISING	\$72,258
	• BAHEP Table 3,000	
	• Alliance Table 1,500	
	• Promotional Items 5,000	
	• 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 5,000	
	• Business Journals 6,000	
	• Printing 5,000	
	• Other 4,258	
5020	DUES & SUBSCRIPTIONS	\$1,095
	• Texas Eco. Dev. Council (TEDC) Dues 400	
	• International Eco. Dev. Council Dues 345	
	• American Planning Association -	
	• International Council of Shopping Centers (ICSC) 100	
	• Urban Land Institute Membership 250	
5182	TRAIL MAINTENANCE	\$30,000
5220	LEGAL	\$40,000
5227	CONSULTING	\$92,000
	• Alliance 10,000	
	• BAHEP 20,000	
	• EDA Grant Administration 42,000	
	• Marketing Services 20,000	

5300	TRAINING & CONFERENCE		\$11,500
	• TEDC Conferences	2,500	
	• IEDC Conference	1,500	
	• ICSC Texas Conference (includes booth expenses)	1,800	
	• BAHEP CSE Trip to Washington D.C. (1 person)	1,700	
	• EDC Annual Workshop	1,500	
	• Other training	2,500	
5465	MISCELLANEOUS		\$1,000
5470	DEBT SERVICE AGENT		\$1,000
5617	ECONOMIC DEVELOPMENT PROJECTS		\$30,000
	• Point Road Improvement Project (Gateway)	30,000	
5620	ECONOMIC DEVELOPMENT INCENTIVE PROGRAM		\$127,500
TOTAL SERVICES			\$406,353
6325	REDEMPTION OF BONDS		\$180,000
6350	INTEREST ON BONDS & CERT		\$13,067
TOTAL CAPITAL OUTLAY			\$193,067
TOTAL EXPENDITURES			\$599,420
6250	STAFFING SERVICES AGREEMENT		\$125,000
TOTAL			\$724,420

Projected Sales Tax Revenue	\$722,580
Projected Interest Income	\$1,850
Total Revenue	\$724,430
Total Expenditures	\$724,420

**SEABROOK ECONOMIC
DEVELOPMENT CORP
DEBT SERVICE REQUIREMENTS**

YEAR	SEDC II 4-B SERIES 2005 REF BONDS		
	PRINCIPAL	INTEREST	TOTAL
2012	180,000	13,067	193,067
2013	<u>185,000</u>	<u>6,623</u>	<u>191,623</u>
TOTAL	365,000	19,690	384,690

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 2010-11 objectives

STAFFING

- Utilize officers assigned to patrol to assist in Crime District activities. **COMPLETED – Officers Dupree, Kim, Smith, Gonzales**

TRAINING

- Provide the Crime District Officer designee training to address the needs of the community. **COMPLETED – Hurricane**

CRIME DISTRICT ACTIVITIES

- Crime Prevention Programs
 - Establish a dialogue with the local merchants and businesses to address their needs. **Not Completed**
 - Patrol the community parks and trails. **Completed**
- Community Activities
 - Continue established partnerships with community organizations. **Completed: Friends of Seabrook, Seabrook Island HOA, National Night Out, Seascape**
 - Continue to assist with community events. **Completed: Breakfast with Santa, Tours, Easter egg hunt,**
 - Participate with Bay Area Alliance for alcohol related programs. **Not Completed**
 - Participate and interact with the CERT group. **Completed: Apt Fires, Public Safety Committee,**
- Police Activities
 - Increase hours on bike patrol in parks. **Not Completed**
 - Increase hours on marine patrol. **Completed**
 - Traffic enforcement for congested areas and neighborhoods. **Completed**
 - Participate in S.T.E.P. grant to assist in traffic safety. **Completed**
 - Increase exchange of information from the community to the police and to narcotics task force to address any drug activity. **Completed**

Goals for budget year 2011-2012 include:**STAFFING**

- Assign an Officer from each shift 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 and waterfront
 - Coordinate golf cart registration program
 - Coordinate the bicycle registration program
 - Increase media partnership with local and national news media
- Community Activities
 - Continue established partnerships with community organizations.
 - Assign each neighborhood a community police officer.
 - Continue to assist with community events.
 - Participate and interact with the CERT group.
- Police Activities
 - Increase hours on bike patrol in parks.
 - Assign Officers to bike patrol
 - Establish hours utilizing the ATV on trails and parks
 - Increase hours on marine patrol.
 - Repair/Enhance boats.
 - Assign officers to marine division
 - Traffic enforcement for congested areas and neighborhoods.
 - Increase exchange of information from the community to the police and to narcotics task force to address any drug activity.
 - Begin the in-house STEP program.

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

CRIME DISTRICT	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2011 BUDGET	2011 FORECAST	2012 BUDGET	PROJECTED			
	2008	2009	2010				2013	2014	2015	2016
BASE REVENUES										
SALES TAX	664,963	677,225	638,697	625,000	655,561	650,322	682,838	716,980	752,829	790,471
INTEREST INCOME	551	472	283	309	302	311	314	317	320	323
MISC. REVENUE	3,000	0	49	0	300	0	0	0	0	0
TOTAL REVENUES	668,514	677,697	639,029	625,309	656,163	650,633	683,152	717,297	753,150	790,794
BASE EXPENSES										
PERSONNEL SERVICES	522,936	527,700	513,260	584,710	590,774	599,635	629,617	661,098	694,153	728,860
MATERIALS & SUPPLIES	16,366	6,779	11,314	20,000	17,800	20,500	21,115	21,748	22,401	23,073
SERVICES	56,205	49,429	62,070	66,700	53,870	64,200	66,126	68,110	70,153	72,258
CAPITAL OUTLAY	0	6,240	0	0	0	0	0	0	0	0
TOTAL EXPENSES	595,507	590,148	586,644	671,410	662,444	684,335	716,858	750,956	786,707	824,191
NET REVENUES	73,007	87,549	52,385	(46,101)	(6,280)	(33,702)	(33,706)	(33,659)	(33,557)	(33,397)
FUND BALANCE										
BEGINNING BALANCE	104,038	177,045	264,594	316,979	316,979	310,698	276,996	243,290	209,632	176,075
NET REVENUES	73,007	87,549	52,385	(46,101)	(6,280)	(33,702)	(33,706)	(33,659)	(33,557)	(33,397)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	177,045	264,594	316,979	270,878	310,698	276,996	243,290	209,632	176,075	142,678

**CITY OF SEABROOK
2011-2012 BUDGET
FUND 50 - CRIME DISTRICT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS 2011 FORECAST		2012 BUDGET VS 2011 BUDGET	
				2011	2011	2012	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
	2008	2009	2010	BUDGET	FORECAST	BUDGET				
3010 SALARIES	361,058	366,032	332,679	384,642	387,011	398,272	11,261	2.91%	13,630	3.54%
3011 EDUCATION	10,291	11,140	9,157	14,460	14,461	14,461	(0)	0.00%	1	0.01%
3012 OVERTIME	24,996	14,470	25,710	15,000	16,431	15,000	(1,431)	-8.71%	0	0.00%
3100 FICA TAXES	29,918	29,531	27,618	31,679	32,231	32,722	491	1.52%	1,043	3.29%
3110 RETIREMENT	55,744	58,150	75,524	86,547	89,737	86,283	(3,454)	-3.85%	(265)	-0.31%
3120 HOSPITALIZATION	39,272	40,441	35,477	45,116	44,728	45,751	1,023	2.29%	635	1.41%
3130 WORKERS COMPENSATION	1,063	7,688	6,150	6,131	5,815	6,337	521	8.96%	205	3.35%
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	594	248	945	1,134	360	810	450	125.00%	(324)	-28.57%
TOTAL PERSONNEL	522,936	527,700	513,260	584,710	590,774	599,635	8,861	1.50%	14,926	2.55%
4040 GAS & OIL/CITY SUPPLY	16,366	6,779	11,314	20,000	17,800	20,500	2,700	15.17%	500	2.50%
TOTAL SUPPLIES	16,366	6,779	11,314	20,000	17,800	20,500	2,700	15.17%	500	2.50%
5030 RENTALS & SERVICE AGRMTS	1,876	18,750	18,982	20,000	14,080	20,000	5,920	42.05%	0	0.00%
5110 MAINT-AUTOS/EQUIP	0	1,271	5,203	5,000	4,757	5,000	243	5.11%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	1,000	1,000	1,000	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL	1,667	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	732	0	540	2,200	0	2,200	2,200	0.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	909	2,050	12,450	3,000	4,952	3,000	(1,952)	-39.41%	0	0.00%
5330 INS. - MISC.	895	0	0	0	0	0	0	0.00%	0	0.00%
5340 DETENTION SUPPLIES	5,165	6,316	10,225	7,500	9,584	7,500	(2,084)	-21.75%	0	0.00%
5400 TELEPHONE	2,424	3,208	2,251	5,000	2,616	4,500	1,884	72.04%	(500)	-10.00%
5465 MISC EXPENDITURES	4,386	5,847	3,029	5,500	1,671	5,000	3,329	199.21%	(500)	-9.09%
5490 CRIME PREVENTION DIV EXP	165	134	1,738	2,500	2,185	2,500	315	14.40%	0	0.00%
5491 BIKE PATROL	11,946	835	0	2,000	1,938	1,500	(438)	-22.61%	(500)	-25.00%
5494 GREAT	14,721	0	0	0	0	0	0	0.00%	0	0.00%
5496 D.A.R.E.	4,157	4,164	143	0	0	0	0	0.00%	0	0.00%
5497 C.I.D.	5,014	5,678	4,951	5,000	4,789	5,500	711	14.85%	500	10.00%
5499 PROJECT S.A.V.E.D.	0	0	1,005	0	0	0	0	0.00%	0	0.00%
5501 SCHOOL PROGRAMS	195	0	0	2,500	2,500	2,000	(500)	-20.00%	(500)	-20.00%
5503 MARINE PATROL	1,953	1,176	1,553	5,500	3,799	4,500	701	18.45%	(1,000)	-18.18%
TOTAL SERVICES	56,205	49,429	62,070	66,700	53,870	64,200	10,330	19.18%	(2,500)	-4.54%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	6,240	0	0	0	0	0	0.00%	0	0.00%
	0	6,240	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	595,507	590,148	586,644	671,410	662,444	684,335	21,891	3.30%	12,926	1.93%

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			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
HOTEL OCCUPANCY TAX	440,366	324,072	271,486	331,706	300,069	309,071	318,343	327,894	337,731	347,863
INTEREST INCOME	17,604	5,206	1,288	1,697	1,526	821	0	(1,653)	(1,712)	(1,751)
SALTWATER DERBY REVENUE	0	0	9,445	0	745	1,500	12,264	14,510	12,504	10,259
TOTAL REVENUES	457,970	329,278	282,219	333,403	302,340	311,392	330,608	342,403	350,235	358,121
BASE EXPENSES										
PERSONNEL SERVICES	64,614	71,730	945	4,723	3,965	81,133	87,624	92,005	96,605	101,435
MATERIALS & SUPPLIES	6,005	653	233	2,500	2,246	5,000	5,400	5,670	5,954	6,251
SERVICES	210,093	236,596	217,985	326,180	268,079	228,756	247,056	259,409	272,380	285,999
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	280,712	308,979	219,163	333,403	274,291	314,889	340,080	357,084	374,938	393,685
NET REVENUES	177,258	20,299	63,056	0	28,049	(3,496)	(9,472)	(14,681)	(24,704)	(35,564)
FUND BALANCE										
BEGINNING BALANCE	437,977	500,742	438,722	433,876	433,876	461,926	458,429	366,305	266,023	153,761
NET REVENUES	177,258	20,299	63,056	0	28,049	(3,496)	(9,472)	(14,681)	(24,704)	(35,564)
BUILDING FUND RESERVE - 25%*	<u>(114,492)</u>	<u>(82,320)</u>	<u>(67,901)</u>	0	0	0	<u>(82,652)</u>	<u>(85,601)</u>	<u>(87,559)</u>	<u>(89,530)</u>
ENDING BALANCE-UNRESERVED	500,742	438,722	433,876	433,876	461,926	458,429	366,305	266,023	153,761	28,667
* CUMMULATIVE - BUILDING FUND	208,955	291,275	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176
TOTAL COMBINED FUND BALANCE	709,697	729,996	793,052	793,052	821,101	817,605	725,480	625,199	512,937	387,842

CITY OF SEABROOK
2011-2012 BUDGET
FUND 15 - HOTEL/MOTEL FUND

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS 2011 FORECAST		2012 BUDGET VS 2011 BUDGET	
	2008	2009	2010	2011 BUDGET	2011 FORECAST	2012 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	39,947	39,947	0	0	0	54,648	54,648	0.00%	54,648	0.00%
3012 OVERTIME	0	0	736	3,679	3,277	0	(3,277)	-100.00%	(3,679)	-100.00%
3014 CAR ALLOWANCE						3,600				
3015 CONTRACT LABOR	11,801	11,801	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	3,090	3,090	55	274	182	4,456	4,274	2349.75%	4,182	1525.68%
3110 RETIREMENT	5,071	5,071	154	770	506	11,421	10,915	2156.02%	10,651	1383.34%
3120 HOSPITALIZATION	4,464	4,464	0	0	0	6,914	6,914	0.00%	6,914	0.00%
3130 WORKER'S COMPENSATION	0	0	0	0	0	94	94	0.00%	94	0.00%
3150 GIFT CERTIFICATES	96	96	0	0	0	0	0	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	146	146	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	64,614	64,614	945	4,723	3,965	81,133	73,568	1855.22%	72,810	1541.60%
4010 OFFICE SUPPLIES	1,268	1,268	233	500	422	2,000	1,578	373.68%	1,500	300.00%
4011 POSTAGE	4,737	4,737	0	2,000	1,824	2,000	176	9.66%	0	0.00%
4150 SMALL EQUIPMENT	0	0	0	0	0	1,000	1,000	0.00%	1,000	0.00%
TOTAL SUPPLIES	6,005	6,005	233	2,500	2,246	5,000	2,754	122.62%	2,500	100.00%
5010 ADVERTISING	156,426	156,426	159,641	221,094	182,838	219,756	36,918	20.19%	(1,338)	-0.61%
5020 DUES & SUBSCRIPTIONS	0	0	0	0	0	0	0	0.00%	0	0.00%
5030 RENTALS & SERVICE AGREEMENTS	25,500	25,500	22,830	30,000	30,285	8,000	(22,285)	-73.58%	(22,000)	-73.33%
5175 JANITORIAL SERVICES	1,740	1,740	0	0	0	0	0	0.00%	0	0.00%
5227 PROF FEES - CONSULTING	0	0	0	0	0	0	0	0.00%	0	0.00%
5229 PROF FEES - GRANT WRITING	0	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	0	(15,000)	-100.00%	(15,000)	-100.00%
5294 CONTRIBUTIONS	0	0	0	0	0	0	0	0.00%	0	0.00%
5295 FUTURE DEVELOPMENT/PROJECTS	0	0	0	49,886	29,932	0	(29,932)	-100.00%	(49,886)	-100.00%
5296 TRADE SHOWS	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAVEL & CONFERENCE	2,784	2,784	0	0	0	0	0	0.00%	0	0.00%
5330 INSURANCE	0	0	889	1,200	1,200	0	(1,200)	-100.00%	(1,200)	-100.00%
5400 TELEPHONE	3,948	3,948	2,567	3,000	2,549	0	(2,549)	-100.00%	(3,000)	-100.00%
5410 UTILITIES	2,735	2,736	5,257	5,000	4,875	0	(4,875)	-100.00%	(5,000)	-100.00%
5464 SALTWATER DERBY	0	0	11,076	0	300	0	(300)	-100.00%	0	0.00%
5465 MISCELLANEOUS	1,959	1,959	725	1,000	1,101	1,000	(101)	-9.19%	0	0.00%
150-5475 COUNCIL CONTINGENCY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	210,093	210,094	217,985	326,180	268,079	228,756	(39,324)	-14.67%	(97,424)	-29.87%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6035 FACILITIES/PARKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6039 SIGNAGE	0	0	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	280,712	280,713	219,163	333,403	274,291	314,889	36,998	13.49%	(22,114)	-6.63%

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 \$.649978 includes a rate of \$.167287 for the repayment of debt.

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

DEBT SERVICE	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
AD VALOREM TAXES	1,111,871	1,341,607	1,285,203	1,353,791	1,340,253	1,376,744	1,542,816	1,545,311	1,545,935	1,546,119
PENALTIES & INTEREST	19,117	16,726	18,275	17,000	17,000	17,000	17,000	17,000	17,000	17,000
INTEREST	58,026	15,287	4,186	3,439	3,728	3,478	3,481	3,522	3,563	3,604
REFUNDING PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,189,014	1,373,620	1,307,664	1,374,230	1,360,981	1,397,222	1,563,298	1,565,833	1,566,498	1,566,723
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	363	1,300	800	1,500	1,500	1,500	1,500	1,500	1,500	1,500
CAPITAL OUTLAY	1,131,260	1,284,996	1,309,693	1,352,291	1,309,717	1,393,970	1,541,316	1,543,811	1,544,435	1,544,619
TOTAL EXPENSES	1,131,623	1,286,296	1,310,493	1,353,791	1,311,217	1,395,470	1,542,816	1,545,311	1,545,935	1,546,119
NET REVENUES	57,391	87,324	(2,829)	20,439	49,764	1,752	20,481	20,522	20,563	20,604
FUND BALANCE										
BEGINNING BALANCE	1,547,223	1,604,614	1,691,938	1,689,109	1,689,109	1,738,873	1,740,624	1,761,106	1,781,628	1,802,191
NET REVENUES	57,391	87,324	(2,829)	20,439	49,764	1,752	20,481	20,522	20,563	20,604
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,604,614	1,691,938	1,689,109	1,709,548	1,738,873	1,740,624	1,761,106	1,781,628	1,802,191	1,822,795

**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
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	4,035,000	1,490,500	5,525,500	565,000	36,040	601,040	5,175,000	1,892,675	7,067,675	237,500	9,500	247,000

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

YEAR	GO BONDS SERIES 2008			CERTIFICATES OF OBLIGATION SERIES 2010			GO BONDS TOTAL		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
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	0	0	0	0
2029	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0
TOTAL	6,715,000	3,259,795	9,974,795	900,000	311,573	1,211,573	17,627,500	7,000,083	24,627,583

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			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
IMPACT FEES - WATER	145,117	120,403	61,650	63,000	60,000	60,000	65,000	65,000	65,000	65,000
IMPACT FEES - SEWER	284,707	177,484	72,304	87,000	77,700	77,000	85,000	85,000	85,000	85,000
INTEREST	<u>62,319</u>	<u>13,864</u>	<u>3,789</u>	<u>4,109</u>	<u>3,076</u>	<u>2,179</u>	<u>3,478</u>	<u>476</u>	<u>410</u>	<u>343</u>
TOTAL REVENUES	492,143	311,751	137,743	154,109	140,776	139,179	153,478	150,476	150,410	150,343
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	4,827	3,473	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	<u>1,243,462</u>	<u>118,530</u>	<u>0</u>	<u>1,276,779</u>	<u>0</u>	<u>0</u>	<u>2,154,450</u>	<u>195,000</u>	<u>195,000</u>	<u>195,000</u>
TOTAL EXPENSES	1,248,289	122,003	0	1,276,779	0	0	2,154,450	195,000	195,000	195,000
NET REVENUES	(756,146)	189,748	137,743	(1,122,670)	140,776	139,179	(2,000,972)	(44,524)	(44,590)	(44,657)
FUND BALANCE										
BEG BALANCE UNRESERVED	2,467,319	1,711,173	1,900,921	2,038,664	2,038,664	2,179,440	2,318,619	317,647	273,124	228,534
NET REVENUES	(756,146)	189,748	137,743	(1,122,670)	140,776	139,179	(2,000,972)	(44,524)	(44,590)	(44,657)
RESERVE FUTURE PROJS	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,711,173	1,900,921	2,038,664	915,994	2,179,440	2,318,619	317,647	273,124	228,534	183,876

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

WATER/SEWER PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2011	2011	2012	2013			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
<i>BASE REVENUES</i>										
INTEREST EARNINGS	26,171	8,801	1,361	868	600	403	4,035	4,063	4,091	4,120
BOND PROCEEDS	1,612,000	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,638,171	8,801	1,361	868	600	403	4,035	4,063	4,091	4,120
<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	91,341	47,351	59,217	1,400	3,050	0	1,250	1,250	1,250	1,250
CAPITAL OUTLAY	778,166	55,441	523,111	145,000	0	0	0	0	0	0
TOTAL EXPENSES	869,507	102,792	582,328	146,400	3,050	0	1,250	1,250	1,250	1,250
NET REVENUES	768,664	(93,991)	(580,967)	(145,532)	(2,450)	403	2,785	2,813	2,841	2,870
<i>FUND BALANCE</i>										
BEGINNING BALANCE	311,878	1,080,542	986,551	405,584	405,584	403,134	403,537	406,323	409,136	411,977
NET REVENUES	768,664	(93,991)	(580,967)	(145,532)	(2,450)	403	2,785	2,813	2,841	2,870
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,080,542	986,551	405,584	260,052	403,134	403,537	406,323	409,136	411,977	414,847
RESTRICTED FUND BALANCE			<u>(291,878)</u>	<u>(291,878)</u>	<u>(291,878)</u>	<u>(291,878)</u>				
AVAILABLE FOR PROJECTS			113,706	(31,826)	111,266	111,659				

**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			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
EL LAGO CONTRIBUTION	100,000	0	0	0	0	0	0	0	0	0
INTEREST EARNINGS	135,158	1,273	273	230	206	105	1,046	(83)	(190)	(194)
BOND PROCEEDS	<u>1,231,300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	1,466,458	1,273	273	230	206	105	1,046	(83)	(190)	(194)
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	94,114	3,057	13,838	1,700	3,101	0	0	0	0	0
CAPITAL OUTLAY	<u>4,646,909</u>	<u>95,960</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>114,024</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	4,741,023	89,017	13,838	1,700	3,101	0	114,024	0	0	0
NET REVENUES	(3,274,565)	(87,744)	(13,565)	(1,470)	(2,895)	105	(112,978)	(83)	(190)	(194)
FUND BALANCE										
BEGINNING BALANCE	3,483,293	208,728	120,984	107,419	107,419	104,524	104,628	(8,349)	(8,433)	(8,623)
NET REVENUES	(3,274,565)	(87,744)	(13,565)	(1,470)	(2,895)	105	(112,978)	(83)	(190)	(194)
CAFR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	208,728	120,984	107,419	105,949	104,524	104,628	(8,349)	(8,433)	(8,623)	(8,817)

**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			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
<i>BASE REVENUES</i>										
INTEREST EARNINGS	30,559	10,273	2,399	1,175	2,007	456	0	0	0	0
BOND PROCEEDS	<u>1,861,750</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	1,892,309	10,273	2,399	1,175	2,007	456	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	43,765	0	504	0	0	0	0	0	0	0
CAPITAL OUTLAY	<u>660,721</u>	<u>0</u>	<u>95,000</u>	<u>1,175,000</u>	<u>265,000</u>	<u>265,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	704,486	0	95,504	1,175,000	265,000	265,000	0	0	0	0
NET REVENUES	1,187,823	10,273	(93,105)	(1,173,825)	(262,993)	(264,544)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	70,782	1,258,605	1,268,878	1,175,773	1,175,773	912,780	648,236	648,236	648,236	648,236
NET REVENUES	1,187,823	10,273	(93,105)	(1,173,825)	(262,993)	(264,544)	0	0	0	0
CAFR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	1,258,605	1,268,878	1,175,773	1,948	912,780	648,236	648,236	648,236	648,236	648,236

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

LIBRARY PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
INTEREST EARNINGS	14,562	6,655	630	62	36	6	50	51	51	52
BOND PROCEEDS	<u>1,340,064</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	1,354,626	6,655	630	62	36	6	50	51	51	52
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	531,085	873	0	0	475	500	0	0	0	0
CAPITAL OUTLAY	0	0	799,000	31,000	25,000	0	0	0	0	0
TOTAL EXPENSES	531,085	873	799,000	31,000	25,475	500	0	0	0	0
NET REVENUES	823,541	5,782	(798,370)	(30,938)	(25,439)	(494)	50	51	51	52
FUND BALANCE										
BEGINNING BALANCE	0	823,541	829,323	30,953	30,953	5,514	5,020	5,070	5,120	5,172
NET REVENUES	823,541	5,782	(798,370)	(30,938)	(25,439)	(494)	50	51	51	52
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	823,541	829,323	30,953	15	5,514	5,020	5,070	5,120	5,172	5,223

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

LAKESIDE EXTENSION	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2011 BUDGET	2011 FORECAST	2012 BUDGET	PROJECTED			
	2008	2009	2010				2013	2014	2015	2016
BASE REVENUES										
INTEREST EARNINGS	0	0	0	0	0	0	0	0	0	0
OTHER REVENUE	0	0	56	1,445	938	407	0	0	0	0
BOND PROCEEDS	0	0	900,000	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	900,056	1,445	1,238	407	0	0	0	0
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	51,539	0	28,725	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	620,920	413,844	200,000	0	0	0	0
TOTAL EXPENSES	0	0	51,539	620,920	442,569	200,000	0	0	0	0
NET REVENUES	0	0	848,517	(619,475)	(441,331)	(199,593)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	0	0	848,517	848,517	407,186	207,593	207,593	207,593	207,593
NET REVENUES	0	0	848,517	(619,475)	(441,331)	(199,593)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	848,517	229,042	407,186	207,593	207,593	207,593	207,593	207,593

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

	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2011 BUDGET	2011 FORECAST	2012 BUDGET	PROJECTED			
	2008	2009	2010				2013	2014	2015	2016
<i>BASE REVENUES</i>										
GRANT PROCEEDS	0	0	0	0	0	8,573,169	0	0	0	0
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	8,573,169	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	0	1,348,143	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	7,225,026	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	8,573,169	0	0	0	0
NET REVENUES	0	0	0	0	0	0	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	0	0	0	0	0	0	0
NET REVENUES	0	0	0	0	0	0	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0	0	0	0	0	0

CITY OF SEABROOK
 2011-2012 BUDGET
 FUND 13 - CAPITAL PROJECTS
 TDRA GRANT

EXPENDITURES	FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS 2011 FORECAST		2012 BUDGET VS 2011 BUDGET	
	2008	2009	2010	2011 BUDGET	2011 FORECAST	2012 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
5200 PROF FEES - ACCOUNTING	0	0	0	0	0	0	0	0.00%	0	0.00%
5212 PROF FEES - ARCHITECTURAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	0	0	0	0	0	995,064	995,064	0.00%	995,064	0.00%
5220 PROF FEES - LEGAL/GRANT ADMIN	0	0	0	0	0	353,079	353,079	0.00%	353,079	0.00%
5465 MISC EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
5472 BOND ISSUANCE COSTS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	0	0	0	0	0	1,348,143	1,348,143	0.00%	1,348,143	0.00%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6050 FACILITIES-WATER	0	0	0	0	0	1,200,000	1,200,000	0.00%	1,200,000	0.00%
6051 STREET IMPROVEMENTS	0	0	0	0	0	3,643,026	3,643,026	0.00%	3,643,026	0.00%
6052 FLOOD & DRAINAGE	0	0	0	0	0	250,000	250,000	0.00%	250,000	0.00%
6070 LAND	0	0	0	0	0	2,132,000	2,132,000	0.00%	2,132,000	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	7,225,026	7,225,026	0	7,225,026	0.00%
TOTAL EXPENDITURES	0	0	0	0	0	8,573,169	8,573,169	0.00%	8,573,169	0.00%

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

	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
<i>BASE REVENUES</i>										
GRANT PROCEEDS	0	0	0	0	0	3,000,000	0	0	0	0
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	3,000,000	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	0	391,000	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	2,609,000	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	3,000,000	0	0	0	0
NET REVENUES	0	0	0	0	0	0	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	0	0	0	0	0	0	0
NET REVENUES	0	0	0	0	0	0	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0	0	0	0	0	0

CITY OF SEABROOK
 2011-2012 BUDGET
 FUND 72 - CAPITAL PROJECTS - EDC
 EDA GRANT - WATERFRONT DR

EXPENDITURES	FISCAL YEAR ENDING SEPTEMBER 30,						2012 BUDGET VS 2011 FORECAST		2012 BUDGET VS 2011 BUDGET	
	2008	2009	2010	2011 BUDGET	2011 FORECAST	2012 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
5211 INSPECTION FEES	0	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	0	0	0	0	0	391,000	391,000	0.00%	391,000	#DIV/0!
5220 PROF FEES - LEGAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	0	0	0	0	0	391,000	391,000	0.00%	391,000	0.00%
6061 STREET IMPROVEMENT-POINT	0	0	0	0	0	2,609,000	2,609,000	0.00%	2,609,000	#DIV/0!
TOTAL CAPITAL OUTLAY	0	0	0	0	0	2,609,000	2,609,000	0	2,609,000	#DIV/0!
TOTAL EXPENDITURES	0	0	0	0	0	3,000,000	391,000	0.00%	3,000,000	0.00%

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			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
EDUCATION GRANT	2,683	2,968	2,749	2,830	2,846	2,850	2,936	3,024	3,114	3,208
INTEREST	25	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	2,708	2,968	2,749	2,830	2,846	2,850	2,936	3,024	3,114	3,208
BASE EXPENSES										
SERVICES	9,761	1,945	985	6,000	5,000	4,000	2,936	3,024	3,114	3,208
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	9,761	1,945	985	6,000	5,000	4,000	2,936	3,024	3,114	3,208
NET REVENUES	(7,053)	1,023	1,764	(3,170)	(2,154)	(1,150)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	7,609	556	1,579	3,343	3,343	1,189	39	39	39	39
NET REVENUES	(7,053)	1,023	1,764	(3,170)	(2,154)	(1,150)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	556	1,579	3,343	173	1,189	39	39	39	39	39

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			2011			PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
<i>BASE REVENUES</i>										
CHILD SAFETY REVENUE	11,819	12,774	13,846	13,900	17,000	17,000	17,510	18,036	18,576	19,134
INTEREST	<u>1,652</u>	<u>216</u>	<u>30</u>	<u>30</u>	<u>26</u>	<u>14</u>	<u>22</u>	<u>111</u>	<u>182</u>	<u>265</u>
TOTAL REVENUES	13,471	12,990	13,876	13,930	17,026	17,014	17,532	18,146	18,758	19,399
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	9,702	21,255	8,082	0	0	0	8,000	9,500	9,500	9,800
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	31,408	6,278	2,839	30,000	30,000	25,000	5,100	5,100	5,100	5,100
CAPITAL OUTLAY	<u>8,569</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	49,679	27,533	10,921	30,000	30,000	25,000	13,100	14,600	14,600	14,900
NET REVENUES	(36,208)	(14,543)	2,955	(16,070)	(12,975)	(7,986)	4,432	3,546	4,158	4,499
<i>FUND BALANCE</i>										
BEGINNING BALANCE	69,870	33,662	19,119	22,074	22,074	9,100	1,113	5,545	9,092	13,250
NET REVENUES	(36,208)	(14,543)	2,955	(16,070)	(12,975)	(7,986)	4,432	3,546	4,158	4,499
CAFR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	33,662	19,119	22,074	6,004	9,100	1,113	5,545	9,092	13,250	17,748

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			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
STEP FINES	61,022	60,642	75,092	41,200	75,000	77,260	79,568	81,955	84,413	86,946
INTEREST	0	0	99	51	150	83	4,925	4,925	4,925	4,925
TOTAL REVENUES	61,022	60,642	75,191	41,251	75,150	77,333	84,492	86,879	89,338	91,870
BASE EXPENSES										
SUPPLIES	0	0	6,140	0	0	0	84,492	81,955	84,413	86,946
SERVICES	0	0	805	0	0	0	0	4,925	4,925	4,925
CAPITAL OUTLAY	0	45,644	32,238	125,000	45,635	0	0	0	0	0
TOTAL EXPENSES	0	45,644	39,183	49,000	45,635	0	84,492	86,879	89,338	91,870
NET REVENUES	61,022	14,998	36,008	(7,749)	29,515	77,333	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	61,022	76,020	112,028	112,028	141,543	218,876	218,876	218,876	218,876
NET REVENUES	61,022	14,998	36,008	(7,749)	29,515	77,333	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	61,022	76,020	112,028	104,279	141,543	218,876	218,876	218,876	218,876	218,876

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			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2012	2013	2014	2015
<i>BASE REVENUES</i>										
INTEREST	3,539	547	181	136	164	110	113	117	120	124
SEIZURE REVENUE	<u>121,589</u>	<u>171,419</u>	<u>42,912</u>	<u>25,000</u>	<u>42,912</u>	<u>25,000</u>	<u>1,938</u>	<u>1,938</u>	<u>1,938</u>	<u>1,938</u>
TOTAL REVENUES	125,128	171,966	43,093	25,136	43,076	25,110	2,051	2,055	2,058	2,062
<i>BASE EXPENSES</i>										
SUPPLIES	1,398	3,867	2,808	3,200	3,200	3,500	2,051	117	120	124
SERVICES	8,581	8,118	9,809	5,601	8,287	8,700	0	1,938	1,938	1,938
CAPITAL OUTLAY	<u>162,114</u>	<u>20,029</u>	<u>185,791</u>	<u>150,725</u>	<u>10,212</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	172,093	32,014	198,408	49,000	21,699	12,200	2,051	2,055	2,058	2,062
NET REVENUES	(46,965)	139,952	(155,315)	(23,864)	21,377	12,910	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	114,187	67,222	207,174	51,859	51,859	73,236	86,145	86,145	86,145	86,145
NET REVENUES	(46,965)	139,952	(155,315)	(23,864)	21,377	12,910	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	67,222	207,174	51,859	27,995	73,236	86,145	86,145	86,145	86,145	86,145

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			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
PARK IMPACT FEES	10,501	6,750	10,750	7,500	9,000	5,000	3,000	2,500	2,500	2,500
INTEREST	543	98	31	48	26	0	5	5	5	5
TOTAL REVENUES	11,044	6,848	10,781	7,548	9,026	5,000	3,000	2,500	2,500	2,500
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	13,794	0	6,250	0	3,000	2,500	2,500	2,500
CAPITAL OUTLAY	22,000	0	5,640	25,000	5,640	20,000	0	0	0	0
TOTAL EXPENSES	22,000	0	19,434	25,000	11,890	20,000	3,000	2,500	2,500	2,500
NET REVENUES	(10,956)	6,848	(8,653)	(17,452)	(2,865)	(15,000)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	31,140	20,184	27,032	18,379	18,379	15,515	515	515	515	515
NET REVENUES	(10,956)	6,848	(8,653)	(17,452)	(2,865)	(15,000)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	20,184	27,032	18,379	927	15,515	515	515	515	515	515

CAROTHERS COASTAL GARDENS

FUNCTION

Carothers Coastal Gardens is an event facility adjacent to Pine Gully Park on the City’s north east corner. It was originally built as a private home and in 2007 the voters elected to purchase the property with a bond sale. Located on 8 acres along Galveston Bay, the property can be rented for weddings, receptions, business meetings, etc. This fund accounts for revenues received from rentals and the expenditures incurred to maintain the property.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
CAROTHERS COASTAL GARDENS**

CAROTHER'S	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
RENTAL INCOME	N/A	N/A	N/A	0	15,000	52,000	53,560	55,167	56,822	58,526
INTEREST INCOME	N/A	N/A	N/A	0	0	0	0	0	0	0
TRANSFER IN FRM GF	N/A	N/A	N/A	0	25,000	0	20	(20)	(92)	(191)
TOTAL REVENUES	0	0	0	0	40,000	52,000	53,580	55,147	56,730	58,335
BASE EXPENSES										
PERSONNEL SERVICES	N/A	N/A	N/A	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	N/A	N/A	N/A	0	24,700	4,000	4,320	4,536	4,763	5,001
SERVICES	N/A	N/A	N/A	0	14,150	47,800	51,624	54,205	56,915	59,761
CAPITAL OUTLAY	N/A	N/A	N/A	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	38,850	51,800	55,944	58,741	61,678	64,762
NET REVENUES	0	0	0	0	1,150	200	(2,364)	(3,595)	(4,949)	(6,427)
FUND BALANCE										
BEGINNING BALANCE	0	0	0	0	0	1,150	1,350	(1,014)	(4,608)	(9,557)
NET REVENUES	0	0	0	0	1,150	200	(2,364)	(3,595)	(4,949)	(6,427)
ENDING BALANCE-UNRESERVED	0	0	0	0	1,150	1,350	(1,014)	(4,608)	(9,557)	(15,984)

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			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
INTEREST	0	0	0	0	15	86	89	91	94	97
CONTRIBUTIONS	0	0	0	50,400	86,148	86,000	88,580	91,237	93,975	96,794
TOTAL REVENUES	0	0	0	50,400	86,163	86,086	88,669	91,329	94,069	96,891
BASE EXPENSES										
SUPPLIES	0	0	0	0	0	0	0	91	94	97
SERVICES	0	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	50,400	0	86,000	88,580	91,237	93,975	96,794
TOTAL EXPENSES	0	0	0	50,400	0	86,000	88,580	91,329	94,069	96,891
NET REVENUES	0	0	0	0	86,163	86	89	0	0	0
FUND BALANCE										
BEGINNING BALANCE	n/a	0	0	0	0	86,163	86,249	86,338	86,338	86,338
NET REVENUES	0	0	0	0	86,163	86	89	0	0	0
ENDING BALANCE	0	0	0	0	86,163	86,249	86,338	86,338	86,338	86,338

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			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
MUN COURT SECURITY FEES	12,217	12,468	10,736	11,274	15,000	15,000	15,750	16,380	16,871	17,209
INTEREST	392	207	66	91	53	55	0	0	0	0
TOTAL REVENUES	12,609	12,675	10,802	11,365	15,053	15,055	15,750	16,380	16,871	17,209
BASE EXPENSES										
PERSONNEL SERVICES	0	5,347	6,540	7,789	7,081	7,789	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	45,000	0	60,000	0	0	0	0
TOTAL EXPENSES	0	5,347	6,540	52,789	7,081	67,789	0	0	0	0
NET REVENUES	12,609	7,328	4,262	(41,424)	7,971	(52,734)	15,750	16,380	16,871	17,209
FUND BALANCE										
BEGINNING BALANCE	23,372	35,981	43,309	47,571	47,571	55,542	2,808	18,558	34,938	51,810
NET REVENUES	12,609	7,328	4,262	(41,424)	7,971	(52,734)	15,750	16,380	16,871	17,209
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	35,981	43,309	47,571	6,147	55,542	2,808	18,558	34,938	51,810	69,019

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			2011	2011	2012	PROJECTED			
	2008	2009	2010	BUDGET	FORECAST	BUDGET	2013	2014	2015	2016
BASE REVENUES										
COURT TECHNOLOGY FEES	16,383	16,646	14,266	14,974	21,000	22,000	16,000	16,480	16,974	17,484
INTEREST	329	54	2	94	2	0	21	21	21	21
TOTAL REVENUES	16,712	16,700	14,268	15,068	21,002	22,000	16,000	16,480	16,974	17,484
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	5,913	0	565	1,000	6,620	7,000	0	0	0	0
SERVICES	988	11,735	905	1,000	314	1,000	0	0	0	0
CAPITAL OUTLAY	14,810	5,078	22,470	18,000	0	30,000	16,000	16,500	17,000	17,500
TOTAL EXPENSES	21,711	16,813	23,940	20,000	6,934	38,000	16,000	16,500	17,000	17,500
NET REVENUES	(4,999)	(113)	(9,672)	(4,932)	14,068	(16,000)	0	(20)	(26)	(16)
FUND BALANCE										
BEGINNING BALANCE	18,844	13,845	13,732	4,060	4,060	18,128	2,128	2,128	2,108	2,082
NET REVENUES	(4,999)	(113)	(9,672)	(4,932)	14,068	(16,000)	0	(20)	(26)	(16)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	13,845	13,732	4,060	(872)	18,128	2,128	2,128	2,108	2,082	2,066

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

MUNICIPAL COURT TIME	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2011 BUDGET	2011 FORECAST	2012 BUDGET	PROJECTED			
	2008	2009	2010				2013	2014	2015	2016
<i>BASE REVENUES</i>										
TIME PAYMENT FEES	815	5,219	1,439	1,500	1,451	1,500	1,620	1,701	1,752	1,787
INTEREST	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	815	5,219	1,439	1,500	1,451	1,500	1,620	1,701	1,752	1,787
<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	17,000	0	18,000	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	17,000	0	18,000	0	0	0	0
NET REVENUES	815	5,219	1,439	(15,500)	1,451	(16,500)	1,620	1,701	1,752	1,787
<i>FUND BALANCE</i>										
BEGINNING BALANCE	9,416	10,231	15,450	16,889	16,889	18,340	1,840	3,460	5,161	6,913
NET REVENUES	815	5,219	1,439	(15,500)	1,451	(16,500)	1,620	1,701	1,752	1,787
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	10,231	15,450	16,889	1,389	18,340	1,840	3,460	5,161	6,913	8,700

APPENDIX

**CITY OF SEABROOK
2011 BUDGET CALENDAR FOR 2011-12 BUDGET**

DATE	DAY	EVENT
Mar 15-26	Mon - Fri	Prepare Personnel Budget (Finance & Personnel) & update department budget worksheets.
16-Mar	Wed	Distribute 2010-11 forecast for March thru Sept
01-Apr	Thur	Distribute revised 2009-10 forecasts to department heads
Mar 28- Apr 1	Mon - Fri	Complete preparation of departmental budget sheets
Apr 11-15	Mon-Fri	Download March final numbers & update forecasts to include in budget sheets
18-Apr	Mon	Distribute budget worksheet files to department directors.
Apr 18-Apr 29	Mon-Fri	Finance - Review revenue estimates and update forecasts for all funds
2-May	Mon	1st draft department budgets submit to finance dept with updated forecasts
May 2-5	Mon-Thur	Finance - Review budgets & forecasts submitted for completeness, assemble budgets and distribute to city manager & department heads
5-May	Thur	Distribute 1st UNCUT draft of 2011-12 budget to department heads
9-May	Mon	Meet with city manager & dept heads to discuss 1st UNCUT draft
May 16-17	Tue-Wed	Update forecasts with April actuals & distribute to dept heads
26-May	Thur	Update draft budget to include current forecasts & review revenue projections
May 26 - Jun 3		Meet with city manager & dept heads to discuss changes to draft budgets
7-Jun	Tue	Distribute draft of budget to council and schedule workshops to discuss 2011-12 budget and 2010-11 forecast
14-Jun	Tue	Budget workshop with City Council
Jun 15 - 17	Wed - Fri	Discuss Council and incorporate Council's changes to budget
5-Jul	Tue	Present balanced budget to Council
12-Jul	Tue	City Council Budget Workshop
9-Aug	Tue	City Council Budget Workshop
18-Aug	Thur	Email PDF file of Public Hearing on 2011-12 Budget to newspaper.
22-Aug	Mon	Report of Certified Appraised Values received from Harris County Tax Assessor. (60 days starts)
23-Aug	Tue	Calculation of Effective and Rollback tax rates.
25-Aug	Thur	Email PDF file to HCN for publication of Effective and Rollback tax rates.
25-Aug	Thur	Publication of notice of Public Hearing on 2011-12 Budget. (14 days required before public hearing)
25-Aug	Thur	Post Budget PH notice and Effective Tax Rate calculation on website
1-Sep	Thur	Publication of Effective and Rollback tax rates.
2-Sep	Fri	72 hour notice for meeting to discuss effective tax rate calculation
6-Sep	Tue	City Council meeting discuss effective tax rate
9-Sep	Fri	72 hour notice for meeting to discuss proposed tax rate and budget public hearing
13-Sep	Tue	Council Agenda - Discuss final budget & proposed tax rate. Take record vote on proposal if tax increase. If no increase, tax rate can be adopted anytime after the budget is adopted.
13-Sep	Tue	Public Hearing on 2011-12 Budget.
13-Sep	Tue	Council adopts 2011-12 Budget.
13-Sep	Tue	Council adopts 2011-12 EDC Budget.
13-Sep	Tue	Council adopts 2011-12 Crime Control District Budget.
13-Sep	Tue	Council adopts 2011 Tax Rate which is equal to effective tax rate

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**CITY OF SEABROOK
ORDINANCE NO. 2011-17
BUDGET ORDINANCE FY 2011/12**

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2011 AND ENDING ON SEPTEMBER 30, 2012 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD ON SEPTEMBER 13, 2011 IN ACCORDANCE WITH THE CITY'S CHARTER AND WITH STATE LAW.

WHEREAS, the City Manager on July 5 2011, filed a proposed budget with the Council for the fiscal year commencing October 1, 2011, 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 13, 2011 after due notice as required by the Charter of the City of Seabrook and laws of the State of Texas; now, therefore,

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

THAT, the figures in the amount of \$17,001,118 for the General Fund, Enterprise Fund, and Debt Service Fund, and \$12,676,347 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 2011/12 Budget, be and the same are hereby, in all things, approved, appropriated and amended. Copies of the 2011/12 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 13TH DAY OF SEPTEMBER, 2011.



Glenn R. Royal

GLENN R. ROYAL, MAYOR

ATTEST:

APPROVED AS TO FORM:

Michele L. Glaser

MICHELE L. GLASER, TRMC
CITY SECRETARY

Steven L. Weathered

STEVEN L. WEATHERED, CITY ATTORNEY

**CITY OF SEABROOK
ORDINANCE NO. 2011-16
EDC BUDGET ORDINANCE
FY 2011/12**

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AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK ECONOMIC DEVELOPMENT CORPORATION BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2011 AND ENDING ON SEPTEMBER 30, 2012 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 13, 2011

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, 2011, 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 **\$724,420** 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 **2011/12** 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 13TH DAY OF SEPTEMBER, 2011.



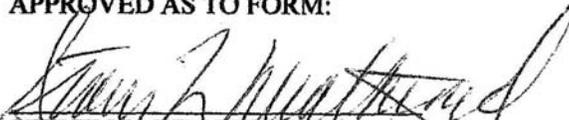
GLENN R. ROYAL, MAYOR

ATTEST:



MICHELE L. GLASER, TRMC
CITY SECRETARY

APPROVED AS TO FORM:



STEVEN L. WEATHERED
CITY ATTORNEY



**CITY OF SEABROOK
ORDINANCE NO. 2011-15
CRIME CONTROL AND PREVENTION DISTRICT BUDGET ORDINANCE
FY 2011/12**

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK CRIME CONTROL AND PREVENTION DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2011 AND ENDING ON SEPTEMBER 30, 2012 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 13, 2011.

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 13, 2011; and

WHEREAS, the Board approved a proposed budget for the fiscal year commencing October 1, 2011 on September 13, 2011; 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, 13, 2011 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 \$684,335.00 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 2011/12 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 13TH DAY OF SEPTEMBER, 2011.



ATTEST:

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

Glenn R. Royal
GLENN R. ROYAL, MAYOR

APPROVED AS TO FORM:

Steven L. Weathered
STEVEN L. WEATHERED
CITY ATTORNEY

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**CITY OF SEABROOK
ORDINANCE NO. 2011-18
TAX ORDINANCE**

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF SEABROOK, TEXAS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2012 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS the City Council of the City of Seabrook finds that the tax for the year 2011 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 2011, 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 2011 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of 48.2691 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.

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 2011 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of 16.7287 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 3. The total ad valorem tax rate in the City of Seabrook to be assessed and collected for 2011 and for each year thereafter until it be otherwise provided and ordered is 64.9978 cents on each hundred dollars (\$100.00) assessed valuation on all

Ordinance No. 2011-18

Page 2

47 property situated within the limits of the City of Seabrook, which property is not exempt
48 from taxation under valid laws.

49

50

51 **SECTION 4.** All taxes levied hereby are payable on or before December 31,
52 **2011** Taxpayers who have not paid their tax bill levied hereunder on or before the 31st
53 day January, **2012** shall be assessed a penalty of six percent (6%) of the amount of the tax
54 for the first calendar month it is delinquent plus one percent (1%) for each additional
55 month or portion of a month the tax remains unpaid prior to July 1st of the year becomes
56 delinquent. A tax delinquent on July 1st incurs a total penalty of twelve percent (12%) of
57 the amount of delinquent tax without regard to the number of months the tax has been
58 delinquent. A delinquent tax accrues interest at the rate of one percent (1%) for each
59 month the tax remains unpaid.

60

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

65

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

69

70 PASSED, APPROVED AND ADOPTED ON FIRST AND FINAL
71 READING THIS THE 13TH DAY OF SEPTEMBER, 2011.

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ATTEST:

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

Glenn R. Royal
GLENN R. ROYAL, MAYOR

APPROVED AS TO FORM:

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. 2011-03
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

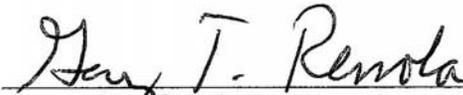
WHEREAS, the PFIA requires an annual review, now, therefore

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 1st DAY OF FEBRUARY, 2010.

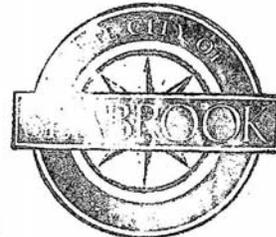


Gary T. Renola, Mayor

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 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 is 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.

Polices – 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.