

City of Seabrook

2016-2017 BUDGET

October 1, 2016 through September 30, 2017

City of Seabrook

Fiscal Year 2016-2017

Budget Cover Page

September 20, 2016

This budget will raise more revenue from property taxes than last year's budget by an amount of \$148,037, which is a 3.44 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$151,606.

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

FOR:	Glenna Adovasio	Melissa Botkin
	Michael Giangrosso	Robert Llorente
	O.J. Miller	Glenn Royal

AGAINST:

PRESENT and not voting:

ABSENT: Gary Johnson

Property Tax Rate Comparison

	2016-2017	2015-2016
Property Tax Rate:	\$0.565177/100	\$0.612611/100
Effective Tax Rate:	\$0.565177/100	\$0.581050/100
Effective Maintenance & Operations Tax Rate:	\$0.391438/100	\$0.418000/100
Rollback Tax Rate:	\$0.615539/100	\$0.669703/100
Debt Rate:	\$0.170603/100	\$0.189155/100

Total debt obligation for City of Seabrook secured by property taxes: \$21,715,000



CITY MANAGER BUDGET MESSAGE

Fiscal Year 2016-17

I am pleased to provide you with a recommended FY 2016-17 annual budget. The following budget document reflects our mission which is to provide responsive, innovative and fiscally sound services that preserve, protect and enhance the citizen's quality of life.

BUDGET APPROACH

Setting long and short term priorities for the city is one of the most important responsibilities for Seabrook's elected officials. This April, the City Council met to set broad annual strategic planning goals and instructed staff to prepare a set of action steps to carry those goals out within the daily operations and special projects. The key vision elements approved in the strategic plan for FY 2016-17 are listed below.

Economic Development
Organizational Development
Governance
Communication and Image
Mobility and Infrastructure
Quality of Life
Safe and Secure City
SH 146 Expansion

Vision: Seabrook is a sustainable, energetic and beautiful coastal community that embraces environmental stewardship, fosters safe neighborhoods and promotes tourism and economic diversity.

Mission: The City of Seabrook is responsive, innovative and fiscally sound in delivering services that preserve, protect and enhance quality of life.

GENERAL FUND

The General Fund is our largest fund to balance each year given the growth trends the City forecasts versus the annual increases in the cost of goods and services the City must maintain and purchase. Salaries and benefits continue to be the largest expenditure of the total fund, so minor changes in salaries or benefits create a large increase in costs.

This year the Ad Valorem revenue was based on collection trends of previous fiscal year. Any impact of the SH146 Expansion project will be applied for the next fiscal as the certified appraisal roles will not be impacted immediately. The total values on 2016 tax rolls, reflected \$ 116,497,736 million dollar increase in values. Of that total, the city recognized that \$ 26,506,258 or 22.75% were in new property values and \$89,991,478 or 77.25% were on existing properties.

For Sales Tax revenue, a higher percentage was deducted from collection trends based on the SH146 Expansion as the immediate impact of business closures will affect quarterly receipts within the fiscal year. In addition, future forecasts for this revenue item were adjusted to show a flat trend until a more actual acquisition timeline is in place.

BUDGET PRIORITIES

The city's top priority is to preserve and enhance the high quality of life Seabrook residents have come to expect. The FY 2016-17 budget provides the financial resources necessary to meet these expectations.

Personnel are a critical component to our residents' quality of life and providing those services. This budget addressed a number of issues that were significant for long term operations and continuity.

Fleet Replacement Fund – Public Safety

At the end of FY 2015-16, City Council approved Resolution 2016-13 establishing and funding a new Fleet Replacement fund for public safety vehicles. Funding was made possible through a number of sources such as grant funds, seizure funds, STEP funds and a transfer from the Crime District unreserved balance, the largest of which was the Crime District reserves. With all of these resources, the city was able to create a multi-year replacement plan that allows for a defined replacement criteria on all vehicles based on years or miles and the type of vehicle. Moving forward, public safety budgets will reasonably be able to budget for amortization now that a sufficient number of vehicles could be replaced at one time and a more limited amount of amortization realized in future budget years. The accomplishment and approval of putting such a plan in place has not only ensured that our police forces will be taken care of with a dependable fleet for future years, but it also allowed for a sound financial structure that will not burden finances with mass replacement costs in one unplanned budget.

Compensation

In FY 2015-16, the city finished, approved and implemented a compensation study to look at all positions including civil service. Recommendations were presented to city council and approved to become effective immediately. Therefore, FY 2015-16, reflected a partial impact of the study. Beginning FY 2016-17, the full impact of the study was recognized and provided for the continuity of the sustaining all positions at market levels.

Personnel Changes

During strategic planning, we discussed maintaining the level of service that we were committed to delivering and how we were at staffing levels in some areas that made it challenging to achieve. In the budget before you, the following positions have been added or modified.

The final budget includes the addition of one full time **Building Inspector** in Community Development and one **Property and Evidence Technician** in the Police Department. The Finance Department was reorganized with the retirement of the long tenured Finance Director and has allotted for the positions of a Purchasing Agent and an Accountant that will replace previous positions of Accounts Payable Clerk and Assistant Finance Director/Purchasing Agent.

In addition, Public Works will also have the impact of a retirement with their Director and reorganization of management will allow for the Assistant Public Works Director position to expand for the formation of an on staff engineer. The new position of **City Engineer/Assistant Public Works Director** will be beneficial to the numerous in-house projects that all divisions within Public Works continue to manage.

FIRE PROTECTION SERVICES

The City of Seabrook continues to be committed to providing first class service to our citizens through our contract with the Seabrook Volunteer Fire Department. In November 2014, voters passed a bond package that included a fire truck. This year's budget assumes 100% of the debt requirements on this issuance. Changes were also approved by Council that included the following:

1. The Reestablishment of a Fire Department Budget – This budget reflects a newly separated Fire Department budget from the previous line item in the Non-Departmental budget in years prior.
2. The reorganization of the Fire Department budget funds all of the debt for the newly approved fire truck approved in November 2014, and reallocates many other expenses into City of Seabrook expenses, organizational expenses and consumable costs.
3. The reorganization of the Fire Department budget recognizes debt requirements for Station 1 and the land as a City of Seabrook cost.
4. The reorganization of the Fire Department budget funds all of the maintenance and insurance for Station 1.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The FY 2016-17 budget continues to implement capital projects slow and steady as secured funding is identified. This year, staff again presented a comprehensive CIP that includes: Water, Wastewater, Drainage, Streets, Parks, Public Safety, Fire, City Hall, Municipal Court, IT, and Crime District. The major goals for this upcoming fiscal are listed below.

Highlights Include:

- | | | |
|---|-------------|----------------|
| • WW4 – Todville Sewer Line Replacement | \$2,476,000 | C.O.s |
| • WW6 – Existing WW Plant Improvements | \$1,406,090 | C.O.s |
| • WW9 – New WW Plant Phase 1A | \$4,439,520 | C.O.s |
| • S1 – Baybrook Section 1 Street Improvements | \$ 254,019 | Franchise Fees |

CONCLUSION

The City of Seabrook is embarking upon exciting times and with the right attention to the vision and mission. With the active right of way land acquisition underway for the TXDot SH146 expansion project, the City will be undergoing a number of changes in the upcoming fiscal. City Council and staff have been diligent in preparing for this change both in services and finances and are confident preparations will allow for a smooth transition during this phase.

I wish to compliment city staff for their continued extraordinary efforts on this budget, it is an amazing team to work with and the City of Seabrook is in good hands.

Thank You,



Gayle Cook
City Manager

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INTRODUCTION

ANNUAL BUDGET

CITY OF SEABROOK

SEABROOK, TEXAS

FISCAL YEAR ENDING SEPTEMBER 30, 2017

**MAYOR
GLENN ROYAL**

**COUNCILMEMBER, PLACE NO. 1
ROBERT LLORENTE**

**COUNCILMEMBER, PLACE NO. 2
MIKE GIANGROSSO**

**COUNCILMEMBER, PLACE NO. 3
GARY JOHNSON**

**COUNCILMEMBER, PLACE NO. 4
MELISSA BOTKIN**

**COUNCILMEMBER, PLACE NO. 5
GLENN ADOVASIO**

**COUNCILMEMBER, PLACE NO. 6
MAYOR PRO TEM
O.J. MILLER**

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 a 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 had increased to 11,952.

Location

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

Amenities/Services

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

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

Other privately funded recreational facilities in Seabrook include:

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

The city provides the following community emergency services:

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

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

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

SUMMARIES & CHARTS

CITY OF SEABROOK
2016-17 BUDGET
COMBINED FUND SUMMARY

TOTALS					
	OPERATING & DEBT	SPECIAL REVENUE	CAPITAL PROJECTS	COMPONENT UNITS	ALL FUNDS
EST BEG BAL-UNRESERVED	10,401,026	3,135,959	12,381,787	4,471,708	30,390,481
REVENUES					
TAXES	9,350,586	499,000	0	1,634,835	11,484,420
INTERGOVERNMENTAL SERVICES	382,184	0	0	0	382,184
OTHER	7,729,255	0	0	0	7,729,255
INTEREST	209,205	277,979	82,000	0	569,184
LOAN/BOND/GRANT PROCEEDS	28,241	8,740	14,155	4,399	55,535
TRANSF FRM OTHER FUND	0	0	294,356	0	294,356
USE OF PRIOR YR FUND BALANCE	2,173,070	902,337	0	0	3,075,407
	0	0	0	0	0
TOTAL REVENUES	19,872,540	1,688,056	390,511	1,639,234	23,590,340
TOTAL RESOURCES FOR OPERATIONS	30,273,566	4,824,015	12,772,298	6,110,942	53,980,821
EXPENDITURES					
PERSONNEL	8,297,086	123,142	0	500,674	8,920,903
SUPPLIES	370,750	44,400	265,000	15,100	695,250
SERVICES	5,807,809	471,225	438,950	1,123,971	7,841,956
CAPITAL OUTLAY	260,013	856,571	530,431	0	1,647,015
CONSTRUCTION	360,000	0	8,093,318	0	8,453,318
PAYMENTS FOR DEBT SERVICE	2,601,542	0	0	0	2,601,542
OPERATING TRANSF OUT	1,767,320	0	0	1,032,337	2,799,657
APPR. FUTURE PROJECTS	170,000	0	0	0	170,000
TOTAL EXPENDITURES	19,634,520	1,495,338	9,327,700	2,672,082	33,129,640
NET REVENUE	238,020	192,718	(8,937,189)	(1,032,849)	(9,539,300)
END BALANCE-UNRESERVED	10,639,046	3,328,677	3,444,599	3,438,860	20,851,181
RESERVED FUND BALANCE	<u>0</u>	<u>359,176</u>	<u>0</u>	<u>180,000</u>	<u>539,176</u>
TOTAL FUNDS	10,639,046	3,687,853	3,444,599	3,618,860	21,390,357

**CITY OF SEABROOK
2016-17 BUDGET
COMBINED FUND SUMMARY**

	OPERATING & DEBT			COMPONENT UNITS	
	01 GENERAL	20 ENTER- PRISE	08 DEBT SERVICE	50 CRIME CONTROL	70 SEDC
EST BEG BAL-UNRESERVED	6,691,690	1,905,714	1,803,622	1,181,799	3,289,909
REVENUES					
TAXES	7,090,491	260,013	2,000,082	799,216	835,619
INTERGOVERNMENTAL	382,184	0	0	0	0
SERVICES	734,600	6,994,655	0	0	0
OTHER	46,800	162,405	0	0	0
INTEREST	21,622	5,717	902	1,182	3,217
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0
TRANSF FRM OTHER FUND	1,974,820	198,250	0	0	0
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0
TOTAL REVENUES	10,250,517	7,621,040	2,000,983	800,398	838,836
TOTAL RESOURCES FOR OPERATIONS	16,942,207	9,526,754	3,804,605	1,982,197	4,128,745
EXPENDITURES					
PERSONNEL	7,073,327	1,223,759	0	500,674	0
SUPPLIES	299,850	70,900	0	15,000	100
SERVICES	2,617,012	3,187,547	3,250	55,000	1,068,971
CAPITAL OUTLAY	260,013	0	0	0	0
CONSTRUCTION	0	360,000	0	0	0
PAYMENTS FOR DEBT SERVICE	0	618,460	1,983,082	0	0
OPERATING TRANSF OUT	0	1,767,320	0	832,337	200,000
APPR. FUTURE PROJECTS	0	170,000	0	0	0
TOTAL EXPENDITURES	10,250,202	7,397,996	1,986,332	1,403,011	1,269,071
NET REVENUE	314	223,054	14,652	(602,614)	(430,235)
END BALANCE-UNRESERVED	6,692,005	2,128,768	1,818,273	579,185	2,859,674
RESERVED FUND BALANCE	0	0	0	0	180,000
TOTAL FUNDS	6,692,005	2,128,768	1,818,273	579,185	3,039,674

01 GENERAL	20 ENTER- PRISE	08 DEBT SERVICE	50 CRIME CONTROL	70 SEDC
FUNDING SOURCES				
Property Tax Sales & Franchise Tax Fines & Court Fees Licenses & Permits Park, Pool & Comm 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 Fire Services Parks & Recreation Public Works/Streets/ Drainage Community Develop Municipal Court	Water Dept Wastewater Dept Billing & Collections Sanitation & Recycling	Payment of principal and interest for General Obligation Bonds Series 2003 Series 2005 Series 2008 Series 2013 Series 2015 Certificates of Obligation 2010	Programs of the Crime Control and Prevention District	Seabrook Economic Development Corporation activities

CITY OF SEABROOK
2016-17 BUDGET
COMBINED FUND SUMMARY

SPECIAL REVENUE FUNDS								
	05 STATE SEIZURE	06 LAW ENF EDUC	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL	41 CAROTH
EST BEG BAL-UNRESERVED	97,394	2,155	36,488	14,925	47,646	229,478	1,543,435	52,975
REVENUES								
TAXES	0	0	0	0	0	0	465,000	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	0
OTHER	175	0	15,500	0	15,000	100,000	100,954	25,000
INTEREST	25	0	65	0	15	720	2,958	0
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL REVENUES	200	0	15,565	0	15,015	100,720	568,912	25,000
TOTAL RESOURCES FOR OPERATIONS	97,594	2,155	52,053	14,925	62,661	330,198	2,112,347	77,975
EXPENDITURES								
PERSONNEL	0	0	0	0	8,702	0	106,941	0
SUPPLIES	0	0	0	0	0	30,500	1,000	2,900
SERVICES	0	2,155	40,000	0	0	0	356,890	37,680
CAPITAL OUTLAY	70,000	0	0	14,925	50,000	58,000	0	0
CONSTRUCTION	0	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0	0
TRANSF TO OTHER FUNDS	0	0	0	0	0	0	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	70,000	2,155	40,000	14,925	58,702	88,500	464,831	40,580
NET REVENUE	(69,800)	(2,155)	(24,435)	(14,925)	(43,687)	12,220	104,081	(15,580)
END BALANCE-UNRESERVED	27,594	(0)	12,053	(0)	3,960	241,698	1,647,516	37,395
RESERVED FUND BALANCE	0	0	0	0	0	0	359,176	0
TOTAL FUNDS	27,594	(0)	12,053	(0)	3,960	241,698	2,006,692	37,395

05 STATE SEIZURE	06 LAW ENF EDUCATION	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL	41 CAROTHERS
FUNDING SOURCES							
Money & property seized from drug related arrests	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	7% tax on rooms rented less than 30 days	Rental fees
USES OF FUNDS							
Expenses solely for law enforcement purposes	Continuing education for licensed peace officers	Programs designed to enhance child safety, health or nutrition, including child abuse prevention & intervention and drug/alcohol abuse prevention	Expenses solely for law enforcement purposes	Vehicles, equipment & training for Police	Equipment for Police, Fire and/or EMS approved by Public Safety Committee	Advertising, cultural or historical activities that promote tourism and the hotel industry. "Heads in Beds"	Maintenance improvements to Carothers Coastal Gardens

CITY OF SEABROOK
2016-17 BUDGET
COMBINED FUND SUMMARY

	SPECIAL REVENUE FUNDS							
	42 PARK IMPROVE	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	81 PS VERF	83 PEG	85 BUDGET STABIL	86 RATE STABIL
EST BEG BAL-UNRESERVED	83,573	30,208	21,789	30,939	0	105,977	803,976	35,000
<i>REVENUES</i>								
TAXES	0	0	0	0	0	34,000	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	0
OTHER	3,500	7,500	850	9,500	0	0	0	0
INTEREST	20	60	48	13	2,000	300	2,411	105
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	832,337	0	0	70,000
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL REVENUES	3,520	7,560	898	9,513	834,337	34,300	2,411	70,105
TOTAL RESOURCES FOR OPERATIONS	87,093	37,768	22,687	40,452	834,337	140,277	806,387	105,105
<i>EXPENDITURES</i>								
PERSONNEL	0	7,500	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	10,000	0	0
SERVICES	0	5,000	20,000	9,500	0	0	0	0
CAPITAL OUTLAY	83,000	23,000	0	20,000	467,646	70,000	0	0
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
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	83,000	35,500	20,000	29,500	467,646	80,000	0	0
NET REVENUE	(79,480)	(27,940)	(19,102)	(19,987)	366,691	(45,700)	2,411	70,105
END BALANCE-UNRESERVED	4,093	2,268	2,687	10,952	366,691	60,277	806,387	105,105
RESERVED FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL FUNDS	4,093	2,268	2,687	10,952	366,691	60,277	806,387	105,105

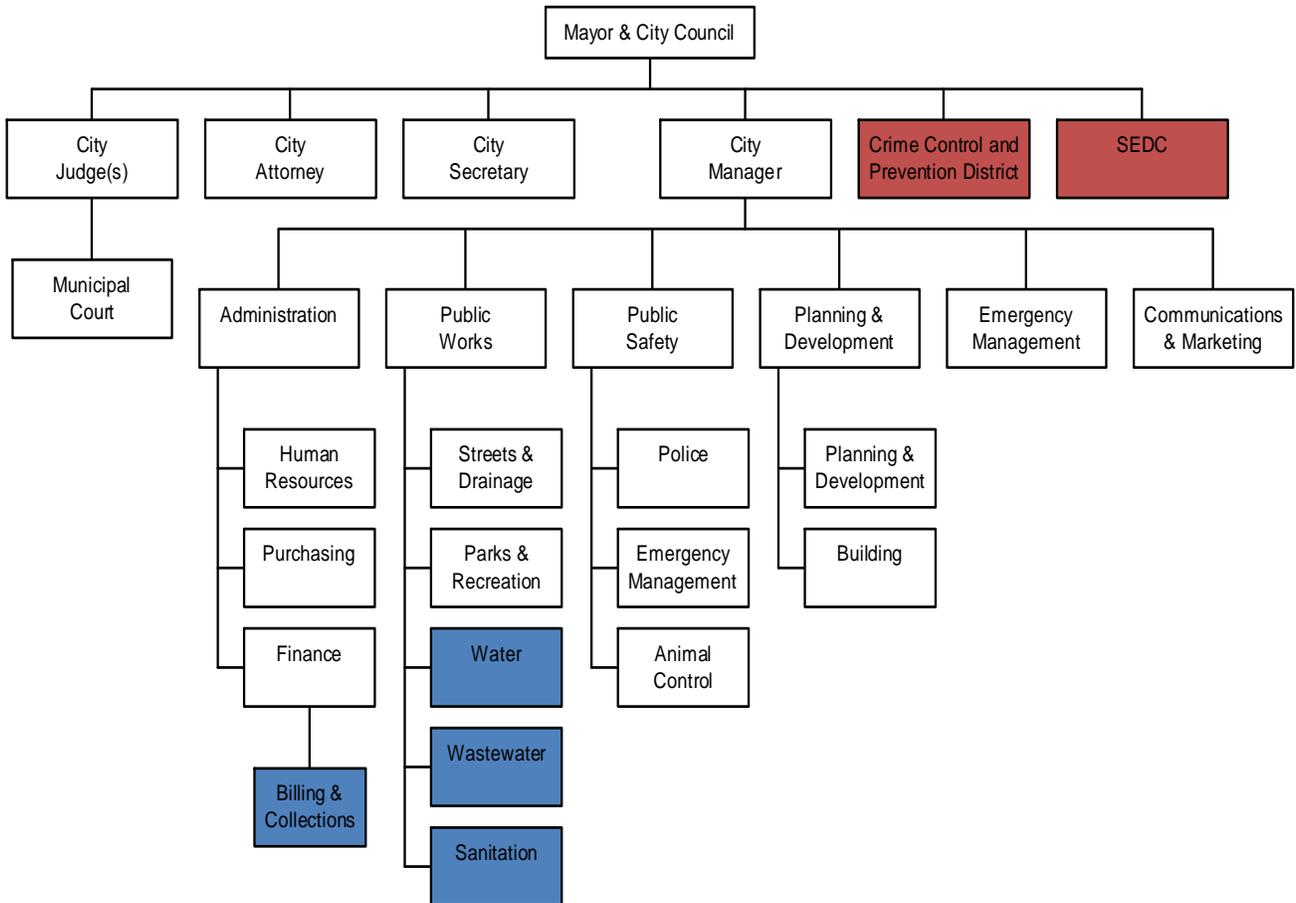
SPECIAL REVENUE FUNDS							
42 PARK IMPROVE	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	81 PS VERF	83 PEG	85 BUDGET STABILIZATION	86 RATE STABILIZATION
<i>FUNDING SOURCES</i>							
\$250 fee paid by developers per living unit in lieu of dedication of land	Portion of court fees \$3 per conviction	Portion of court fees	Portion of court fees \$4 per conviction	Transfer from Crime Distr.	1% of revenues from cable providers	\$300,000 from General Fund \$500,000 from Enterprise Fund	Annual transfer from Water revenues
<i>USES OF FUNDS</i>							
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	Purchase & replacement of public safety vehicles & equipment	Purchase equipment to enhance City's presence on public access channel	To help offset loss of revenue due to Hwy 146 construction	To help lessen impact of future rate increase expected at expiration of contract

CITY OF SEABROOK
2016-17 BUDGET
COMBINED FUND SUMMARY

	CAPITAL PROJECT FUNDS						
	13 TDRA GRANT	19 CAPITAL IMPACT	30 CAP PROJ WTR TANK	31 CAP PROJ FIBER OPT	32 CAP PROJ PW/AC FAC	33 FIRE PROJ GO BDS	39 LAKES/REPS CO
EST BEG BAL-UNRESERVED	0	2,523,605	2,471,741	78,114	7,145,591	26,422	136,314
REVENUES							
TAXES	0	0	0	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0
OTHER	0	82,000	0	0	0	0	0
INTEREST	0	8,400	3,000	100	2,500	30	125
LOAN/BOND/GRANT PROCEEDS	294,356	0	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0	0
TOTAL REVENUES	294,356	90,400	3,000	100	2,500	30	125
TOTAL RESOURCES FOR OPERATIONS	294,356	2,614,005	2,474,741	78,214	7,148,091	26,452	136,439
EXPENDITURES							
PERSONNEL	0	0	0	0	0	0	0
SUPPLIES	0	0	0	0	265,000	0	0
SERVICES	0	0	281,633	0	152,317	5,000	0
CAPITAL OUTLAY	294,356	0	0	78,214	0	21,422	136,439
CONSTRUCTION	0	0	1,425,943	0	6,667,375	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0
TOTAL EXPENDITURES	294,356	0	1,707,576	78,214	7,084,693	26,422	136,439
NET REVENUE	0	90,400	(1,704,576)	(78,114)	(7,082,193)	(26,392)	(136,314)
END BALANCE-UNRESERVED	0	2,614,005	767,165	0	63,398	30	(0)
RESERVED FUND BALANCE	0	0	0	0	0	0	0
TOTAL FUNDS	0	2,614,005	767,165	0	63,398	30	(0)

CAPITAL PROJECT FUNDS						
13 TDRA GRANT	19 CAPITAL IMPACT	30 CAP PROJ WATER TANK	31 CAP PROJ FIRE OPT	32 CAP PROJ PW/AC FAC	34 CAP PROJ SPLASHPAD	39 LAKES/REPS CO
FUNDING SOURCES						
Community Development Block Grant funds	Fees paid on new or enlarged water meters	Certificates of Obligation issued 2016	General Obligation Bond Series 2015	General Obligation Bond Series 2015	General Obligation Bond Series 2015	Certificates of Obligation issued 2010
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	Relocation of water tank & improvements to water and wastewater systems	Installation of fiber optic network connecting city facilities	Construction of Public Works and Animal Control Shelter and Adoption Facility	Replace existing splash pad at Pelican Bay and construct new splashpad at Monroe Field	Extension of Lakeside Dr to connect to Harris County Reps dorph Rd project and public works projects on Lakeside Dr

City of Seabrook
Organizational Chart
October 1, 2016



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

OPERATING BUDGET

GENERAL FUND

GENERAL FUND**Fund Description**

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

The purpose of the General Fund is to provide the City with the following services: Legislative, City Administration, Information Technology, 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.

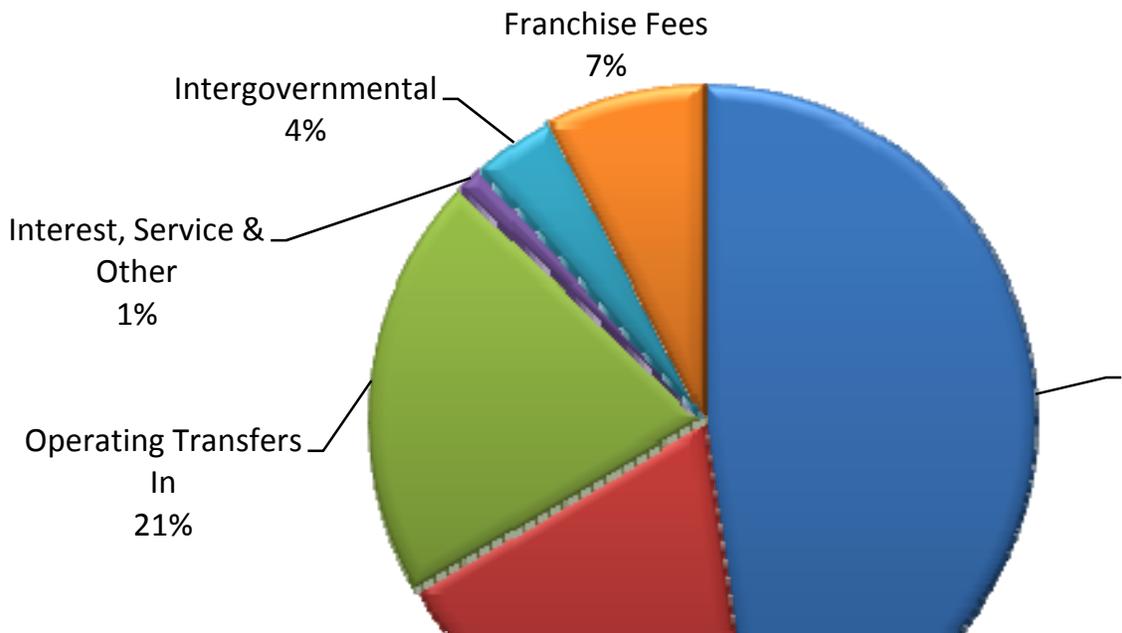
2016/17 BUDGET REVENUES

Property Taxes	\$ 4,570,199
Non-Property Taxes	1,795,292
Franchise Fees	725,000
Licenses & Permits	220,000
Court Fines	454,100
Services	60,500
Intergovernmental	382,184
Interest & Other	68,422
Fund Transfers	<u>1,974,820</u>
Total Revenues	\$ 10,250,517

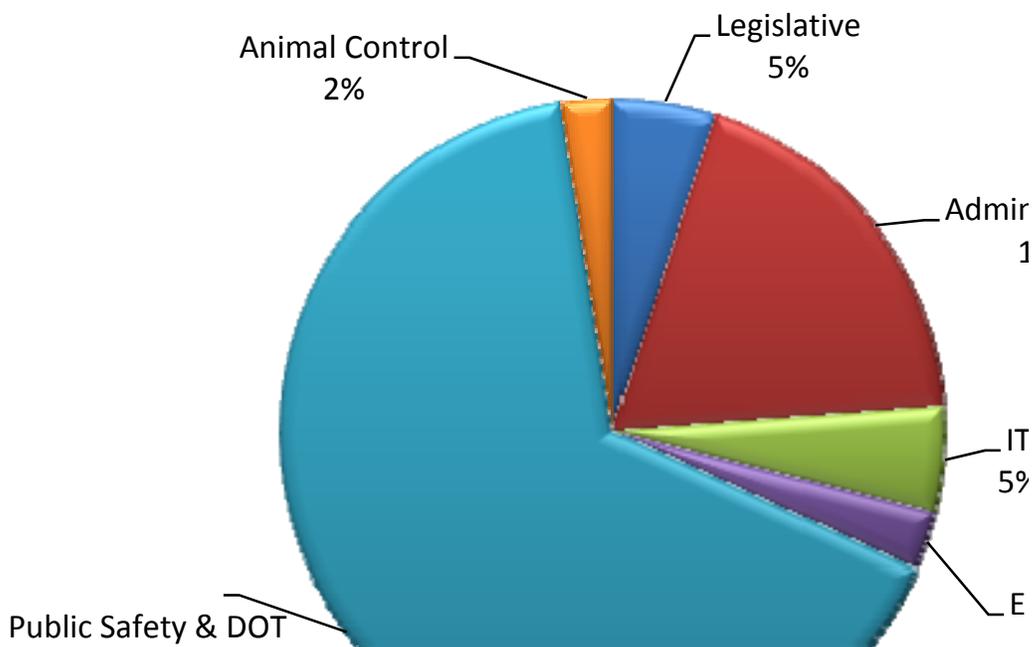
2016/17 BUDGET EXPENDITURES

Legislative	\$ 283,510
Administrative	1,046,887
IT	289,493
Emergency Mgmt	158,623
Public Safety	3,336,939
Animal Control	137,260
DOT	334,626
Fire Department	753,335
Parks & Recreation	696,917
Public Works	1,230,860
Community Development	550,706
Municipal Court	445,870
Non-Departmental	<u>985,176</u>
Total Expenditures	\$10,250,202

2016/17 Budgeted Revenues



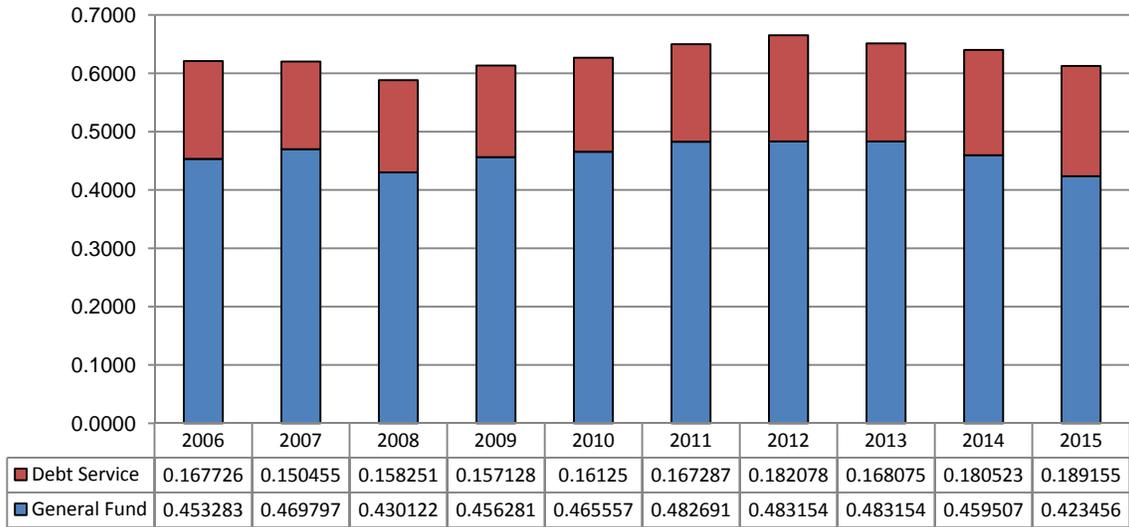
2016/17 Budgeted Expenses



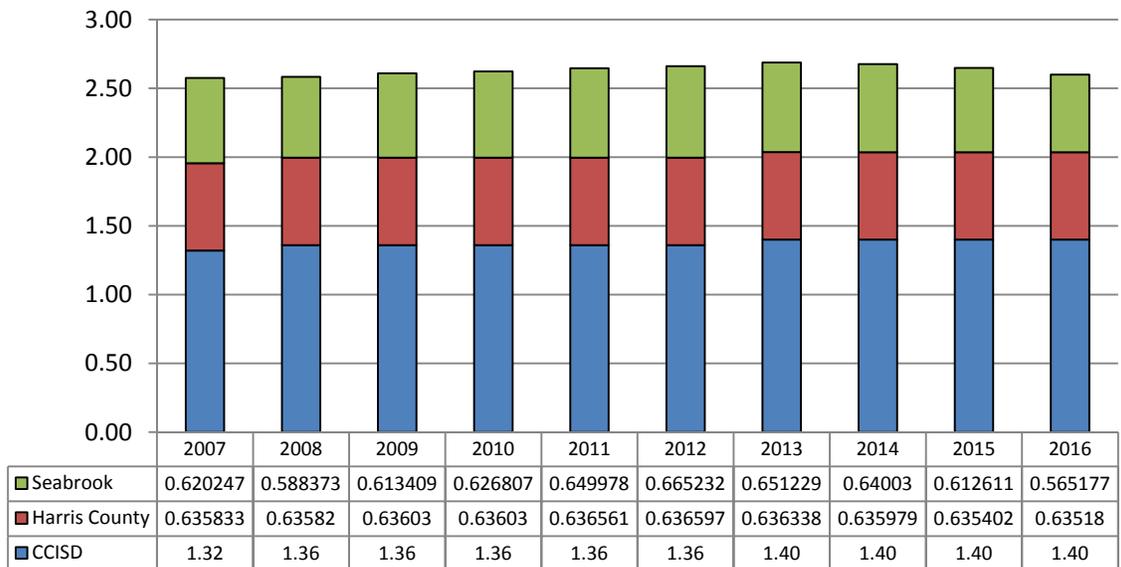
DISTRIBUTION OF AD VALOREM TAXES

	<u>TOTAL</u>	<u>O&M</u>	<u>DEBT</u>
Total Taxable Value	\$1,164,299,182	\$1,164,299,182	\$1,164,299,182
Tax Rate Per \$100	<u>0.565177</u>	<u>0.394574</u>	<u>0.170603</u>
Subtotal	\$ 6,580,354	\$ 4,594,022	\$ 1,986,332
Est. Collection Rate		<u>97%</u>	<u>100%</u>
Subtotal	\$ 6,580,354	\$ 4,456,199	\$ 1,986,332
Est. Delinquent, Supplemental, & Refunded	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL TAX LEVY	\$ 6,655,354	\$ 4,531,199	\$ 1,986,332

TAX RATE HISTORY For Tax Year



TAX RATE COMPARISON OVERLAPPING JURISDICTIONS For Tax Years



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

GENERAL FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
AD VALOREM TAXES - CURRENT RATE	4,052,603	4,275,956	4,277,332	4,358,162	4,388,147	4,531,199	4,531,199	4,531,199	4,531,199	4,531,199
PENALTIES & INTEREST	36,218	38,641	41,603	40,000	38,422	39,000	39,293	39,587	39,884	40,183
SALES TAX	1,489,580	1,588,588	1,760,865	1,600,000	1,861,792	1,661,792	1,661,792	1,661,792	1,661,792	1,661,792
FRANCHISE TAX	699,844	725,104	742,750	725,000	764,079	725,000	728,625	732,268	735,929	739,609
OTHER TAX	128,001	162,197	177,739	160,000	184,629	133,500	134,835	136,183	137,545	138,921
LICENSE & PERMITS	183,263	402,187	234,429	225,000	173,851	220,000	200,000	200,000	200,000	200,000
CHARGES FOR SERVICES	53,847	69,162	68,690	56,000	63,949	60,500	61,105	61,716	62,333	62,957
MUNICIPAL COURT FEES	348,193	359,974	408,937	369,100	424,443	379,100	394,264	410,035	426,436	443,493
DOT FINES	43,474	13,124	48,096	30,000	91,320	75,000	77,250	79,568	81,955	84,413
INTEREST INCOME	3,398	1,327	2,552	750	20,263	21,622	66,920	64,584	59,992	53,470
INTERGOVERNMENTAL	561,624	574,906	674,855	368,184	471,101	382,184	393,650	405,459	417,623	430,151
OTHER REVENUE	96,750	69,571	145,002	32,500	1,650,534	46,800	47,736	48,691	49,665	50,668
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	22,259	0	0	0	0
TOTAL RESOURCES FOR OPERATIONS	7,696,793	8,280,739	8,582,851	7,954,696	10,132,529	8,297,956	8,336,668	8,371,082	8,404,353	8,436,847
BASE EXPENSES										
PERSONNEL SERVICES	6,063,331	6,080,176	6,030,617	6,576,490	6,427,175	7,073,327	7,250,161	7,431,415	7,617,200	7,807,630
MATERIALS & SUPPLIES	338,960	432,277	346,625	314,240	251,634	299,850	305,847	311,964	318,203	324,567
SERVICES	2,434,879	2,541,864	2,584,297	2,652,708	2,688,876	2,617,012	2,708,607	2,844,038	2,943,579	3,046,604
CAPITAL OUTLAY	335,444	533,318	208,747	247,680	567,289	260,013	247,680	247,680	247,680	247,680
HURRICANE IKE	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	9,172,614	9,587,635	9,170,285	9,791,119	9,934,974	10,250,202	10,512,295	10,835,096	11,126,662	11,426,482
NET REVENUES	(1,475,820)	(1,306,897)	(587,434)	(1,836,423)	197,556	(1,952,247)	(2,175,627)	(2,464,015)	(2,722,309)	(2,989,635)
FUND BALANCE										
BEGINNING FUND BALANCE	3,423,279	3,741,132	4,130,980	5,313,449	5,313,449	6,691,690	6,692,005	6,458,423	6,999,229	5,347,025
NET REVENUES	(1,475,820)	(1,306,897)	(587,434)	(1,836,423)	197,556	(1,952,247)	(2,175,627)	(2,464,015)	(2,722,309)	(2,989,635)
ENTERPRISE FUND TRF	1,454,923	1,351,244	1,458,892	1,509,005	1,509,006	1,507,307	1,569,365	1,632,140	1,697,425	1,765,322
SEDC TRANSFER	125,000	125,000	125,000	200,000	200,000	200,000	125,000	125,000	125,000	125,000
TRANSFER TO PARKS FUND	0	0	(45,739)	0	0	0	0	0	0	0
ENTRPRSE FUND TRF -FRANCHISE FEES	213,750	220,500	231,750	247,680	247,680	260,013	247,680	247,680	247,680	247,680
RESERVE FOR COMP STUDY	0	0	0	(120,263)	(776,000)	0	0	0	0	0
TRANSFER FROM RESERVES	0	0	0	0	0	(22,259)	0	0	0	0
TRANSFER FROM OTHER FUNDS	0	0	0	0	0	7,500	0	0	0	0
TRANSFER (TO) FROM PWA	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	3,741,132	4,130,980	5,313,449	5,313,449	6,691,690	6,692,005	6,458,423	6,999,229	5,347,025	4,495,392
Fund balance change	317,853	389,847	1,182,469	(0)	1,378,242	314	(233,582)	(459,195)	(652,204)	(851,632)
25% EMERG RES BEGINNING BALANCE			2,331,183	2,180,346	2,180,346	2,414,608	2,471,156	2,558,938	2,610,493	2,677,357
ADD'L APPROP FROM UNRESERVED			(150,836)	198,298	234,261	56,549	87,782	51,555	66,863	74,955
25% EMERG RES ENDING BALANCE			2,180,346	2,378,644	2,414,608	2,471,156	2,558,938	2,610,493	2,677,357	2,752,312
UNRESERVED FUND BALANCE			<u>3,133,103</u>	<u>2,934,805</u>	<u>4,277,083</u>	<u>4,220,848</u>	<u>3,899,485</u>	<u>3,388,735</u>	<u>2,669,668</u>	<u>1,743,081</u>
			5,313,449	5,313,449	6,691,690	6,692,005	6,458,423	6,999,229	5,347,025	4,495,392

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

100-GENERAL FUND REVENUE

REVENUE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
	2013	2014	2015	2016	2016	2017	2016 FORECAST		2016 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
7010 PROPERTY TAX, CURRENT	4,003,038	4,201,325	4,174,210	4,308,162	4,284,052	4,456,199	172,147	4.02%	148,037	3.44%
7020 PROPERTY TAX, DELINQUENT	49,564	74,631	103,122	50,000	104,095	75,000	(29,095)	-27.95%	25,000	50.00%
7021 PRIOR YEAR DELINQUENT TAX	0	0	0	0	0	0	0	0.00%	0	0.00%
7100 SALES TAX	1,489,580	1,588,588	1,760,865	1,600,000	1,861,792	1,661,792	(200,000)	-10.74%	61,792	3.86%
7210 FRANCHISE TAX, PRIVATE	699,844	725,104	742,750	725,000	764,079	725,000	(39,079)	-5.11%	0	0.00%
7220 MIXED DRINK TAX	128,001	162,197	177,739	150,000	184,629	133,500	(51,129)	-27.69%	(16,500)	-11.00%
7300 PENALTY & INTEREST, TAXES	36,218	38,641	41,603	40,000	38,422	39,000	578	1.50%	(1,000)	-2.50%
8250 EMERGENCY MANAGEMENT	25,602	29,534	32,213	25,000	20,622	32,000	11,378	55.18%	7,000	28.00%
8251 FED/STATE DISASTER REIMBURSEMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
8252 GRANTS - DOJ MISC	2,619	4,128	0	0	3,475	0	(3,475)	-100.00%	0	0.00%
8255 SPEC. OP. GRANT (STEP)	0	0	0	0	0	0	0	0.00%	0	0.00%
8265 ARRA GRANTS	0	0	0	0	0	0	0	0.00%	0	0.00%
8270 GRANT-HMGP	49,761	3,317	0	0	0	0	0	0.00%	0	0.00%
8271 SECO GRANT	0	0	0	0	0	0	0	0.00%	0	0.00%
8272 TPWD WILDLIFE GRANT	0	39,499	81,259	0	0	0	0	0.00%	0	0.00%
8273 COMPTROLLER GRANT	0	0	0	0	96,820	0	(96,820)	-100.00%	0	0.00%
8605 DISPATCH & OTHER SERVICES	10,000	10,000	20,540	10,000	17,000	17,000	(0)	0.00%	7,000	70.00%
8606 LEASE ON FIRE STATION	473,642	488,428	540,843	333,184	333,184	333,184	(0)	0.00%	0	0.00%
8610 CONTRACT MOWING	7,665	13,861	7,118	10,000	99	7,500	7,401	7458.96%	(2,500)	-25.00%
8620 PARK FEES	20,828	30,912	38,394	23,000	33,753	30,000	(3,753)	-11.12%	7,000	30.43%
8625 POOL RECEIPTS	25,354	24,389	23,178	23,000	30,097	23,000	(7,097)	-23.58%	0	0.00%
8640 LICENSE & PERMITS	183,263	402,187	234,429	225,000	173,851	220,000	46,149	26.55%	(5,000)	-2.22%
9503 DOT FINES	43,474	13,124	48,096	30,000	91,320	75,000	(16,320)	-17.87%	45,000	150.00%
9504 OMNI FEES	975	1,041	854	1,100	875	1,000	125	14.32%	(100)	-9.09%
9505 COURT RECEIPTS	344,306	355,864	404,883	365,000	420,055	375,000	(45,055)	-10.73%	10,000	2.74%
9508 MUNICIPAL COURT TIME PAYMENT FEE	2,911	3,070	3,201	3,000	3,513	3,100	(413)	-11.75%	100	3.33%
9510 INTEREST	3,398	1,327	2,552	750	20,263	21,622	1,359	6.71%	20,872	2782.93%
9520 OTHER REVENUE	91,588	67,847	141,736	30,000	1,648,337	45,000	(1,603,337)	-97.27%	15,000	50.00%
9521 OIL & GAS ROYALTIES	5,162	1,679	3,127	2,500	1,817	1,800	(17)	-0.94%	(700)	-28.00%
9522 ANIMAL CONTROL DONATION	0	45	139	0	0	0	0	0.00%	0	0.00%
9523 CITY EVENTS REVUNUE	0	0	0	0	380	0	(380)	-100.00%	0	0.00%
SUBTOTAL	7,696,793	8,280,739	8,582,851	7,954,695	10,132,529	8,275,697	(1,856,452)	-18.32%	321,001	4.04%
9901 TRANS TO PARK	0	0	(45,739)	0	0	0	0	0.00%	0	0.00%
9903 TRANS (TO)/FROM OTHER FUNDS	0	0	0	0	(776,000)	7,500	783,500	-100.97%	7,500	0.00%
9907 TRANS (TO)/FROM CAPITAL PROJECTS	0	0	0	0	0	0	0	0.00%	0	0.00%
9910 EDC TRANSFER	125,000	125,000	125,000	200,000	200,000	200,000	0	0.00%	0	0.00%
9919 SANIT FRANCHISE TRANSFER	213,750	220,500	231,750	247,680	247,680	260,013	12,333	4.98%	12,333	4.98%
9920 ENTERPRISE FUND TRANSFER	1,454,923	1,351,244	1,458,892	1,509,005	1,509,006	1,507,307	(1,699)	-0.11%	(1,698)	-0.11%
SUBTOTAL	1,793,673	1,696,744	1,769,903	1,956,685	1,180,686	1,967,320	10,634	0.90%	10,634	0.54%
TOTAL REVENUES	9,490,466	9,977,483	10,352,754	9,911,381	11,313,215	10,243,017	(1,070,199)	-9.46%	331,635	3.35%

LEGISLATIVE

MISSION STATEMENT

The purpose of the Legislative Department is to serve 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 2015-16 Objectives

- New city secretary to assume duties. *Completed.*
- City Secretary to complete requirements for certification and assistant city secretary to work toward recertification. *City Secretary completed certification in November, 2015. Assistant City Secretary will complete recertification by December 2017.*
- Continue administrative staff support to the Ethics Commission and Open Space & Trails Committee. *Ongoing.*
- Provide assistance for the required five-year review of impact fees. *Completed.*
- Begin process of recodification. *Ongoing.*
- Provide administrative staff support to Councilor Gary Johnson as Vice-President of the Harris County Mayors' and Councils' Association. *Will be completed in December 2016.*
- Begin process of updating Records Management Program. *Began in March, 2016. Ongoing.*

Goals for Budget Year 2016-17 Include:

- Assistant City Secretary to work to complete recertification.
- Continue administrative staff support to the Ethics Commission and Open Space & Trails Committee.
- Continue process of recodification.
- Provide administrative staff support to Councilor Gary Johnson as President of the Harris County Mayors' and Councils' Association.
- Complete process of updating Records Management Program.
- Begin Charter review and prepare for Charter Election.
- Conduct General Election for Mayor and At Large Positions 2, 4 and 6.
- Transition agenda processing from current software to CivicPlus, including training personnel who process agendas for boards and commissions.

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

100-LEGISLATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS 2016 FORECAST		2017 BUDGET VS 2016 BUDGET	
	2013	2014	2015	2016 BUDGET	2016 FORECAST	2017 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	138,349	142,403	159,924	161,972	148,730	148,452	(278)	-0.19%	(13,520)	-8.35%
3011 EDUCATION INCENTIVE	2,400	2,400	2,169	2,400	2,354	2,215	(139)	-5.90%	(185)	-7.69%
3012 OVERTIME	1,317	2,772	3,263	3,300	2,022	3,300	1,278	63.24%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	10,637	11,224	12,548	12,827	11,845	11,778	(66)	-0.56%	(1,048)	-8.17%
3110 RETIREMENT	28,256	23,744	23,808	23,454	21,571	23,202	1,630	7.56%	(252)	-1.07%
3120 HOSPITALIZATION	12,892	14,888	16,656	14,687	14,617	15,077	461	3.15%	390	2.66%
3130 WORKERS COMPENSATION	258	283	383	428	408	396	(12)	-2.91%	(32)	-7.45%
3150 GIFT/APPRECIATION CERTIFICATE	95	95	95	100	96	100	4	4.17%	0	0.00%
3300 MAYOR COUNCIL FEES	5,136	5,912	2,773	13,200	3,510	13,200	9,690	276.09%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	18	414	27	540	342	540	198	57.89%	0	0.00%
TOTAL PERSONNEL	199,357	204,135	221,646	232,907	205,493	218,260	12,767	6.21%	(14,647)	-6.29%
4010 OFFICE SUPPLIES	0	(23)	0	0	99	0	(99)	-100.00%	0	0.00%
4011 POSTAGE	0	4	6	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	0	0	1,000	0	0	0	0.00%	(1,000)	-100.00%
TOTAL SUPPLIES	0	(19)	6	1,000	99	0	(99)	-100.00%	(1,000)	-100.00%
5020 DUES & SUBSCRIPTIONS	1,451	1,267	1,203	1,500	960	1,200	240	25.00%	(300)	-20.00%
5030 RENTAL & SERVICE AGREEMNTS	3,510	3,510	3,565	3,510	3,510	0	(3,510)	-100.00%	(3,510)	-100.00%
5195 ELECTION EXPENSE	1,082	4,823	63,059	0	1,126	50,000	48,874	4340.50%	50,000	0.00%
5220 LEGAL FEES	0	0	28	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	9,841	3,350	7,783	11,000	9,530	8,000	(1,530)	-16.06%	(3,000)	-27.27%
5400 TELEPHONE	1,338	1,199	887	1,200	1,155	1,300	145	12.52%	100	8.33%
5465 MISC EXPENDITURES	538	2,571	2,082	2,000	3,073	2,000	(1,073)	-34.92%	0	0.00%
5468 PERMIT EXPENSE	0	323	0	600	168	250	82	48.81%	(350)	-58.33%
5475 VOLUNTEER APPRECIATION	0	0	0	2,500	2,542	2,500	(42)	-1.63%	0	0.00%
TOTAL SERVICES	17,761	17,044	78,605	22,310	22,064	65,250	43,186	195.73%	42,940	192.47%
6030 OFFICE EQUIPMENT	43,163	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	43,163	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	260,281	221,160	300,258	256,217	227,656	283,510	55,854	24.53%	27,293	10.65%

ADMINISTRATIVE – HUMAN RESOURCES**MISSION STATEMENT**

The purpose of the Human Resources Department is to ensure that the City recruits and hires qualified personnel, complies with federal and state laws, maintains a safe and drug free working environment, and ensures a fair and equitable human resource management system by balancing the needs of employees and the City. This department will also administer the general liability insurance program for all claims involving the City, and suggest and/or implement loss prevention training to minimize the cost of risk to the City. In addition, administratively supports the Civil Service System for the City as established by Chapter 143 of the Texas Local Government Code and approved by the voters in May, 2011.

Accomplishments on Budget Year 2015-16 Objectives

- Review and revise City Personnel Policies, Safety Manual and Job Descriptions as needed. *Ongoing*
- Provide support to the Civil Service Commission
Civil Service Entrance Exams for the formation of ongoing eligibility lists were provided along with updates to the Seabrook Local Rules and Regulations
Ongoing
- Implement document imaging module for the Human Resources Incode module.
Approximately 95% of personnel files have been scanned into the new system allowing for ease of access and allowing for a backup in the event of an evacuation or disaster. This will remain an ongoing process.
Ongoing
- Review the city website to improve the employment application process.
New job listings have been loaded and utilized in the new system. An online submission process for the application module continues to be researched with current vendor.
Ongoing
- Compensation Study and Healthcare Benefits.
The Compensation Study has been completed and approved by council. These changes were implemented 1/5/2016.

Goals for Budget Year 2016-17 Include:

- Continue to explore new outreach efforts to reach a diverse group of competent workers when recruiting for City vacancies.
- Continue to review and revise City Personnel Policies to include a full review and update of any policies that may require such an update.
- Evaluate and refine existing wellness program options for additional opportunities for all sectors of the City's workforce to increase participation and help reduce healthcare costs
- Continue to maintain a comprehensive pay and classification system by providing ongoing salary and market surveys.
- With salaries and benefits comprising the majority of the city budget, continued research and analysis of current benefit offerings and market costs will be reviewed to maintain reasonable costs that our budget can sustain for the long term.
- Provide managers with a Managers Guide to assist in the preparation of HR forms and provide guidance on performance evaluations, counseling employees, on the job accidents or injury, FMLA, long term leave, discipline, ADA, workers compensation, ADA, pregnancy discrimination act, and USERRA.
- Create training program for new supervisors.
- Continue to recognize employees who have demonstrated above and beyond performance through various award programs such as the "Pat on the Back" and "Employee of the Year"
- Research new ways to streamline processes through Incode and Kronos for timekeeping and payroll processing.
- Organize and update the filing system to allow easy access to needed documents.
- Prepare a step-by-step manual / guide for processing payroll, preparing for the fiscal and year-end close-out, audits, and a guide for processing accounts payable payroll items to assist the HR Department to be consistent.

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 2015-16 objectives:

- Assist departments in bid document compilation and advertisement. *Ongoing*
- Attend purchasing workshops. *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 2016-17 include:

- Interview and hire for new position of Purchasing Coordinator.
- Assist departments in bid document compilation and advertisement.
- Attend purchasing workshops.
- Researching and implementing electronic purchases through RFP's.
- Update and assist with goals of the City's purchasing policy.
- Interview and hire for new position of Purchasing Coordinator.

ADMINISTRATIVE – FINANCE**MISSION STATEMENT**

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

Accomplishments on Budget Year 2015-16 Objectives

- Use Incode Imaging software to convert all bond documents to digital format. *Complete*
- Continue refining the budget process and printed documents to include more graphics and reader friendly information. *Ongoing*
- Continue cross-training of accountant in all areas of finance department with a focus on budgeting and forecasting *Ongoing*
- Complete the procedure manuals for each area and store information electronically so it is accessible to departments for cross-training. *In progress*
- Continue online posting of financial records to retain Platinum Circle Leadership Award from State Comptroller *Ongoing - Received Leadership award for 6th consecutive year. Comptroller added new criteria in 2014 and city received the new Platinum award*
- Work to receive the 36th Certificate of Achievement for Excellence in Financial Reporting- *Accomplished*
- Complete work on fleet management/replacement plan *Ongoing*

Goals for Budget Year 2016-17 Include:

- 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 and take additional measures to earn Texas Transparency Stars Award from State Comptroller
- Work to receive the 37th Certificate of Achievement for Excellence in Financial Reporting
- Continue refining the budget process and printed documents to include more graphics and reader friendly information
- Continue working with City Manager and Department Heads to update 5 year CIP
- Complete work on fleet management/replacement plan
- Review and update resolutions and policies for finance related items in preparation of transition.
- Complete a smooth and successful transition of replacing the finance director
- Complete a smooth transition of replacing multiple open finance positions

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

102-ADMINISTRATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS 2016 FORECAST		2017 BUDGET VS 2016 BUDGET	
				2016	2016	2017	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
	2013	2014	2015	BUDGET	FORECAST	BUDGET				
3010 SALARIES	630,170	557,780	602,497	652,326	624,532	584,272	(40,261)	-6.45%	(68,054)	-10.43%
3011 EDUCATION INCENTIVE	522	1,075	2,777	2,850	2,849	2,631	(219)	-7.68%	(219)	-7.69%
3012 OVERTIME	427	669	259	1,200	522	1,200	678	129.76%	0	0.00%
3014 CAR ALLOWANCE	14,469	12,946	12,600	12,600	11,077	9,000	(2,077)	-18.75%	(3,600)	-28.57%
3015 CONTRACT LABOR	0	12,031	4,583	0	35,566	0	(35,566)	-100.00%	0	0.00%
3018 EDC SALARIES	0	0	0	36,645	64,067	129,714	65,647	102.47%	93,069	253.98%
3019 EDC OT	0	0	0	0	349	0	(349)	-100.00%	0	0.00%
3020 EDC HOSPITALIZATION	0	0	0	6,975	0	19,717	19,717	0.00%	12,742	182.67%
3021 EDC CAR ALLOWANCE	0	0	0	0	0	3,600	3,600	0.00%	3,600	0.00%
3022 EDC FICA	0	0	0	2,803	0	10,199	10,199	0.00%	7,395	263.80%
3023 EDC RETIREMENT	0	0	0	5,957	0	21,030	21,030	0.00%	15,073	253.04%
3100 FICA TAXES	45,652	39,888	43,361	50,945	49,096	44,927	(4,169)	-8.49%	(6,019)	-11.81%
3110 RETIREMENT	127,738	92,360	88,650	92,613	95,520	90,033	(5,487)	-5.74%	(2,580)	-2.79%
3120 HOSPITALIZATION	79,158	66,202	67,336	70,494	59,238	61,844	2,606	4.40%	(8,650)	-12.27%
3130 WORKERS COMPENSATION	1,110	1,156	1,319	1,895	1,827	1,860	33	1.80%	(35)	-1.87%
3150 GIFT/APPRECIATION CERTIFICATE	428	380	380	400	432	400	(32)	-7.41%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	81	1,656	281	2,295	1,530	2,835	1,305	85.29%	540	23.53%
TOTAL PERSONNEL	899,753	786,142	824,043	939,998	946,604	983,260	36,656	3.87%	43,262	4.60%
4010 OFFICE SUPPLIES	0	12	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	0	12	0	0	0	0	0	0.00%	0	0.00%
5020 DUES & SUBSCRIPTIONS	2,973	2,084	3,542	4,391	2,791	4,732	1,941	69.57%	341	7.77%
5200 PROF FEES-ACCTG	40,610	47,410	46,235	50,000	31,170	40,000	8,830	28.33%	(10,000)	-20.00%
5115 EQUIP MAINT					1,650	1,650	0	0.00%		
5300 TRAINING & CONFERENCE	5,021	8,372	8,129	10,555	6,912	13,645	6,733	97.41%	3,090	29.28%
5400 TELEPHONE	2,885	2,115	1,981	2,400	2,494	2,600	106	4.26%	200	8.33%
5465 MISC EXPENDITURES	1,219	623	915	1,000	631	1,000	369	58.39%	0	0.00%
TOTAL SERVICES	52,708	60,605	60,802	68,346	45,648	63,627	17,979	39.39%	(6,369)	-9.32%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	8,540	0	(8,540)	-100.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	8,540	0	(8,540)	-100.00%	0	0.00%
TOTAL EXPENDITURES	952,461	846,759	884,845	1,008,344	1,000,792	1,046,887	46,095	4.61%	36,893	3.66%

INFORMATION TECHNOLOGY

Mission Statement

The purpose of the Information Technology Department is to develop, implement and maintain the City's technology infrastructure and improve operating efficiencies.

Accomplishments on Budget Year 2015-16 Objectives

- Add a storage area network for virtual server data redundancy - in progress. Server purchased and now configuring
- Configure high speed wireless link to disaster recovery location on Repsdorff - completed
- Work with DIR vendors to install fiber optic network to City buildings - completed
- Deploy centrally managed wireless network over fiber route - in progress - installed two access points as of 03/2016.
- Extend existing City Hall VoIP phone system to other City buildings - in progress
- Move email to hosted environment - will upgrade in-house server instead as moving to hosted environment is still too expensive (roughly 3X higher over 5 years than upgrading in-house server)
- Virtualize most remaining physical servers - in progress
- Upgrade server operating systems to Server 2012 - in progress

Goals for Budget Year 2016-17 Include:

- Upgrade jail and interview room video recording system
- Replace City Hall/Police video recording system
- Replace City Hall/Police access control system to one that will integrate across the network with other buildings (including new Public Works building).
- Join new Public Works building to existing fiber optic network. Fiber is already on Red Bluff at the street entrance where new building will be built.
- Extend City Hall phone system to the new Public Works building
- Set up alternate data center at new Public Works building
- Replace PCs installed in 2008 and 2009
- Complete centrally managed WiFi network project after new Public Works building is finished.

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

103-IT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
				2016	2016	2017	2016 FORECAST		2016 BUDGET	
	2013	2014	2015	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	92,651	116,343	136,864	154,098	163,637	163,003	(634)	-0.39%	8,905	5.78%
3011 EDUCATION INCENTIVE	300	600	900	1,500	1,500	1,500	0	0.03%	0	0.00%
3012 OVERTIME	0	632	111	0	86	0	(86)	-100.00%	0	0.00%
3014 CAR ALLOWANCE	6,000	6,692	7,315	7,800	7,800	7,800	0	0.00%	0	0.00%
3015 CONTRACT LABOR	0	17,684	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	6,904	8,890	10,110	12,500	12,144	13,181	1,037	8.54%	681	5.45%
3110 RETIREMENT	19,288	19,852	21,172	22,826	23,291	26,009	2,719	11.67%	3,184	13.95%
3120 HOSPITALIZATION	13,067	18,637	24,939	28,875	32,148	35,067	2,919	9.08%	6,191	21.44%
3130 WORKERS COMPENSATION	169	275	382	1,041	1,004	1,042	38	3.78%	2	0.16%
3150 GIFT/APPRECIATION CERTIFICATES	48	95	95	50	96	50	(46)	-47.92%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	9	621	18	540	456	540	84	18.44%	0	0.00%
TOTAL PERSONNEL	138,434	190,320	201,908	229,230	242,161	248,193	6,032	2.49%	18,963	8.27%
4150 SMALL TOOLS & EQUIPMENT	35,877	36,487	35,426	35,000	34,909	35,000	91	0.26%	0	0.00%
4400 MISC SUPPLIES	923	0	0	500	0	500	500	0.00%	0	0.00%
TOTAL SUPPLIES	36,801	36,487	35,426	35,500	34,909	35,500	591	1.69%	0	0.00%
5020 DUES & SUBSCRIPTIONS	493	260	370	1,000	483	500	17	3.43%	(500)	-50.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	1,684	1,500	3,780	2,500	3,735	2,500	(1,235)	-33.06%	0	0.00%
5400 TELEPHONE	1,428	1,894	2,427	1,700	1,868	1,800	(68)	-3.63%	100	5.88%
5465 MISC EXPENDITURES	1,086	664	68	1,000	552	1,000	448	81.22%	0	0.00%
TOTAL SERVICES	4,690	4,318	6,645	6,200	6,638	5,800	(838)	-12.62%	(400)	-6.45%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	37,870	0	35,329	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	37,870	0	35,329	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	217,794	231,126	279,307	270,930	283,707	289,493	5,786	2.04%	18,563	6.85%

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 2015-16 Objectives

- Research for grants and money that may become available through state and federal agencies that can be utilized by the City of Seabrook; (Filed for grants CDBG and waiting to hear the results)
- Manage the grants that Emergency Management has applied for and received; (Working with EMPG)
- Develop a Surge/Flood warning system throughout the City of Seabrook; (not Accomplished)
- Conduct CERT Training along with the BayCERT group; (Accomplished Course started in September ending in November)
- Educate the Citizens as much as possible in the preparedness for any type of emergency; (Town Hall meetings and New Normal)
- Continue with the Networking of the other Emergency Management Groups Both locally and at the State Level; (Accomplished ongoing meetings)
- Participate in Texas Division of Emergency Management Homeland Security Conference/Hurricane Conference; (Accomplished)
- Facilitate exercises for City of Seabrook that comply with the State Guidelines for training both locally and Multijurisdictional; (Trail exercise completed)
- Review/update Basic Emergency Plan and twenty-two annexes as needed for out of date compliance; (Accomplished up to date)
- 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)
- 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. (Work in process)
- Continue course to obtain my degree in Emergency and Disaster Management. (Work in Process)
- Make the City of Seabrook more prepared for all types of hazards; (Work in Process)
- Establish a Emergency Management, Emergency Operation Center Team; (Work in Process)
- Develop policy for the Emergency Operations Center Team; (Work in Process)
- Update the existing in house notification system and use it more on a daily basis (Accomplished)
- Work with all departments to assist in updating and/or developing the plans for when a disaster strikes. (Work in Process)

Goals for Budget Year 2016-2017 Include

- Research for grants and money that may become available through state and federal agencies that can be utilized by the City of Seabrook;
- Manage the grants that Emergency Management has applied for and received;
- Conduct CERT Training along with the BayCERT group;
- Educate the Citizens as much as possible in the preparedness for any type of emergency;
- Continue with the Networking of the other Emergency Management Groups Both locally and at the State Level;
- Participate in Texas Division of Emergency Management Homeland Security Conference/Hurricane Conference;
- Facilitate exercises for City of Seabrook that comply with the State Guidelines for training both locally and Multijurisdictional;
- Review/update Basic Emergency Plan and twenty-two annexes as needed for out of date compliance;
- Complete quarterly reporting requirements for Emergency Management Preparedness grant;
- Conduct Town Hall Hurricane Meeting for citizens of City of Seabrook;
- Keep notification ongoing with all essential personnel on hazardous situations;
- Work with the Seabrook Volunteer Fire department and Seabrook Police Department conducted training together to establish better communications in the times of disaster.
- Continue courses to obtain my degree in Emergency and Disaster Management.
- Make the City of Seabrook more prepared for all types of hazards;
- Work with the EOC team to improve the ability of each person,
- Update the existing in house notification system and use it more on a daily basis.
- Work with all departments to assist in updating and/or developing the plans for when a disaster strikes.

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

106-EMERGENCY MANAGEMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
	2013	2014	2015	2016	2016	2017	2016 FORECAST		2016 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	57,497	62,426	63,177	74,711	83,880	84,857	977	1.17%	10,146	13.58%
3011 EDUCATION INCENTIVE	2,700	2,700	2,700	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	4,633	4,822	4,970	5,715	6,347	6,492	144	2.27%	776	13.58%
3110 RETIREMENT	12,225	10,261	9,154	10,439	11,347	12,798	1,451	12.78%	2,359	22.60%
3120 HOSPITALIZATION	6,291	7,285	7,590	7,206	7,007	8,186	1,179	16.82%	981	13.61%
3130 WORKERS COMPENSATION	115	127	169	204	197	220	23	11.50%	16	7.60%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	48	50	2	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	9	207	9	270	171	270	99	57.89%	0	0.00%
TOTAL PERSONNEL	83,517	87,875	87,816	98,595	108,998	112,873	3,875	3.55%	14,277	14.48%
4010 OFFICE SUPPLIES	392	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIP	49,761	153	0	0	0	0	0	0.00%	0	0.00%
4400 MISC SUPPLIES	230	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	50,383	153	0	0	0	0	0	0.00%	0	0.00%
5020 DUES & SUBSCRIPTIONS	350	250	305	900	535	800	265	49.53%	(100)	-11.11%
5030 RENTALS & SERVICE AGRMTS	0	0	0	6,500	6,000	6,000	0	0.00%	(500)	-7.69%
5110 MAINT-AUTOS/EQUIP	0	0	0	700	509	700	191	37.47%	0	0.00%
5170 MAINTENANCE - RADIOS	0	1,578	4,211	9,756	8,431	14,000	5,569	66.05%	4,244	43.50%
5215 PROF SERVICES- ENGINEERING	0	0	200	0	0	500	500	0.00%	500	0.00%
5300 TRAINING & CONFERENCE	1,395	3,653	2,914	5,000	4,052	4,500	448	11.06%	(500)	-10.00%
5310 UNIFORMS	532	360	360	500	336	400	64	19.05%	(100)	-20.00%
5320 AUTO INS	0	0	0	0	241	275	34	14.03%	275	0.00%
5400 TELEPHONE	7,949	9,224	7,230	8,675	7,839	8,075	236	3.02%	(600)	-6.92%
5405 PHONE NETWORK NOTIFICATION SYS	11,952	12,040	11,912	14,000	11,793	10,000	(1,793)	-15.20%	(4,000)	-28.57%
5406 AUTOMATION WORKSTATION	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	(40)	1,040	323	500	220	500	280	127.43%	0	0.00%
TOTAL SERVICES	22,139	28,146	27,455	46,531	39,956	45,750	5,794	14.50%	(781)	-1.68%
6010 AUTOS & TRUCKS	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	156,038	116,174	115,272	145,126	148,954	158,623	9,669	6.49%	13,496	9.30%

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 2015-16 Objectives

- Hire more officers
- Replace special certifications
- Traffic Enforcement/DWI/DUI
- Reestablish CVE
- Directed patrol operations
- Update Emergency Preparedness (Planning, Equipment, Training,)

Goals for Budget Year 2016-17 Include:

- Hire additional officers
- Increase Fleet
- CID full staff
- Expand traffic management capabilities (response and enforcement)
- Active Shooter training and preparedness
- Increase web/social media presence

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

200-PUBLIC SAFETY

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
				2016	2016	2017	2016 FORECAST		2016 BUDGET	
	2013	2014	2015	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	1,783,754	1,788,172	1,775,274	1,944,440	1,830,225	1,880,549	50,324	2.75%	(63,890)	-3.29%
3011 EDUCATION INCENTIVE	46,426	45,182	41,441	42,631	39,092	31,410	(7,681)	-19.65%	(11,221)	-26.32%
3012 OVERTIME	140,786	201,500	225,398	183,000	245,843	183,000	(62,843)	-25.56%	0	0.00%
3100 FICA TAXES	145,922	153,393	152,189	166,010	162,272	160,264	(2,008)	-1.24%	(5,746)	-3.46%
3110 RETIREMENT	391,465	334,804	295,862	305,284	303,483	316,022	12,539	4.13%	10,738	3.52%
3120 HOSPITALIZATION	280,317	286,296	277,251	310,669	258,917	316,273	57,356	22.15%	5,604	1.80%
3130 WORKERS COMPENSATION	25,245	28,993	38,686	45,954	41,286	41,951	665	1.61%	(4,004)	-8.71%
3140 PSYCHOLOGICAL SERVICES	900	2,750	3,600	3,500	3,254	3,500	246	7.57%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	2,090	2,185	1,805	3,100	1,776	3,100	1,324	74.55%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	568	8,454	793	9,450	5,685	8,370	2,685	47.23%	(1,080)	-11.43%
3900 ACCRUED SICK LEAVE CIV SERV	0	53,144	13,057	21,000	23,538	21,000	(2,538)	-10.78%	0	0.00%
3810 SALARY/O.T. REIMBURSEMENT	(1,334)	0	0	0	0	0	0	0.00%	0	0.00%
3811 SALARY/O.T. REIMB COURT	(831)	(747)	(1,433)	0	(548)	0	548	-100.00%	0	0.00%
TOTAL PERSONNEL	2,815,309	2,904,124	2,823,923	3,035,037	2,914,822	2,965,439	50,069	1.72%	(69,598)	-2.29%
4005 SUPPLIES-POLICE OPERATION	10,532	7,731	7,639	8,000	9,469	7,500	(1,969)	-20.79%	(500)	-6.25%
4010 OFFICE SUPPLIES	13,652	12,334	10,151	11,000	11,875	10,500	(1,375)	-11.58%	(500)	-4.55%
4011 POSTAGE	1,149	847	966	1,200	1,169	900	(269)	-23.02%	(300)	-25.00%
4015 SUPPLIES-ID	884	4	0	1,000	150	0	(150)	-100.00%	(1,000)	-100.00%
4030 GAS & OIL/OUTSIDE SUPPLY	2,774	3,819	2,163	4,000	955	1,800	845	88.45%	(2,200)	-55.00%
4040 GAS & OIL/CITY SUPPLY	81,176	66,269	55,918	85,000	43,050	63,500	20,450	47.50%	(21,500)	-25.29%
4150 SMALL TOOLS & EQUIPMENT	5,403	165,539	89,097	7,000	22,565	6,700	(15,865)	-70.31%	(300)	-4.29%
TOTAL SUPPLIES	115,569	256,581	165,935	117,200	89,435	90,900	1,465	1.64%	(26,300)	-22.44%
5020 DUES & SUBSCRIPTIONS	305	795	850	1,500	685	1,000	315	45.99%	(500)	-33.33%
5030 RENTALS & SERVICE AGRMTS	52,075	53,673	48,433	55,000	52,003	54,000	1,997	3.84%	(1,000)	-1.82%
5110 MAINT-AUTOS/EQUIP	33,377	22,466	40,757	30,000	35,686	27,000	(8,686)	-24.34%	(3,000)	-10.00%
5170 MAINTENANCE - RADIOS	12,537	12,126	9,973	37,000	22,142	35,000	12,858	58.07%	(2,000)	-5.41%
5175 JANITORIAL SERVICES	10,500	9,625	9,625	11,500	10,833	11,000	167	1.54%	(500)	-4.35%
5180 MAINT-BLDGS & GROUNDS	8,870	3,392	2,955	6,000	13,286	5,000	(8,286)	-62.37%	(1,000)	-16.67%
5210 CIVIL SERVICE	8,266	22,352	17,333	22,000	27,484	20,000	(7,484)	-27.23%	(2,000)	-9.09%
5300 TRAINING & CONFERENCE	6,678	11,529	16,813	23,000	17,409	19,000	1,591	9.14%	(4,000)	-17.39%
5310 UNIFORMS & LAUNDRY	36,083	31,369	33,756	33,000	45,206	33,500	(11,706)	-25.90%	500	1.52%
5311 HANDGUN TRAINING EXPENSE	3,334	8,380	8,997	12,000	6,032	10,000	3,968	65.77%	(2,000)	-16.67%
5320 INSURANCE-AUTO	24,361	22,017	22,452	27,000	22,806	23,000	194	0.85%	(4,000)	-14.81%
5325 INSURANCE-LAW ENFORCEMENT	17,381	15,891	14,201	16,000	15,026	16,000	974	6.48%	0	0.00%
5400 TELEPHONE	20,681	22,084	19,748	23,000	17,750	20,000	2,250	12.68%	(3,000)	-13.04%
5410 UTILITIES	2,156	2,095	2,570	2,100	2,713	2,100	(613)	-22.60%	0	0.00%
5465 MISC EXPENDITURES	5,543	4,304	4,710	4,000	3,723	4,000	277	7.43%	0	0.00%
5473** AMORT CAPITAL	0	0	0	0	184	0	(184)	-100.00%	0	0.00%
5491 BIKE PATROL	0	0	0	0	136	0	(136)	-100.00%	0	0.00%
TOTAL SERVICES	242,148	242,097	253,173	303,100	293,107	280,600	(12,507)	-4.27%	(22,500)	-7.42%
6010 AUTOS & TRUCKS	0	0	34,034	0	47,409	0	(47,409)	-100.00%	0	0.00%
6020 EQUIPMENT	0	65,628	23,743	0	122,235	0	(122,235)	-100.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	65,628	57,777	0	169,643	0	(169,643)	-100.00%	0	0.00%
TOTAL EXPENDITURES	3,173,026	3,468,430	3,300,809	3,455,337	3,467,007	3,336,939	(130,616)	-3.77%	(118,398)	-3.43%

ANIMAL CONTROL

Mission Statement

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

Accomplishments on Budget Year 2015-16 Objectives

- Increase web presence
- Increase adoptions
- Community Outreach

Goals for Budget Year 2016-17 Include:

- Change fee structure
- Open new facility
- Establish at least 1 volunteer
- Increase staff
- Community Outreach

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

210 - ANIMAL CONTROL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
				2016	2016	2017	2016 FORECAST		2016 BUDGET	
	2013	2014	2015	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	52,080	52,772	49,077	69,093	55,587	77,752	22,166	39.88%	8,659	12.53%
3011 EDUCATION INCENTIVE	990	810	600	600	654	600	(54)	-8.23%	0	0.00%
3012 OVERTIME	453	3,799	2,775	4,800	6,461	4,800	(1,661)	-25.71%	0	0.00%
3100 FICA TAXES	4,061	4,370	4,013	5,699	4,509	6,361	1,853	41.09%	662	11.62%
3110 RETIREMENT	10,569	9,247	7,513	10,460	8,639	12,581	3,942	45.63%	2,121	20.27%
3120 HOSPITALIZATION	7,208	3,354	763	7,121	6,569	12,906	6,337	96.47%	5,785	81.24%
3130 WORKERS COMPENSATION	1,034	1,164	1,553	2,111	1,161	2,420	1,259	108.39%	309	14.63%
3150 GIFT/APPRECIATION CERTIFICATES	95	95	95	100	48	100	52	108.33%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	95	514	133	540	351	540	189	53.90%	0	0.00%
TOTAL PERSONNEL	76,586	76,124	66,522	100,524	83,978	118,060	34,082	40.58%	17,535	17.44%
4010 OFFICE SUPPLIES	67	327	293	500	0	500	500	0.00%	0	0.00%
4011 POSTAGE	0	0	0	100	8	100	92	1100.48%	0	0.00%
4040 OIL & GAS	3,547	2,782	1,957	4,500	1,609	4,500	2,891	179.61%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,040	643	5,179	900	38	900	862	2297.44%	0	0.00%
4160 ANIMAL FOOD & SUPPLIES	380	238	456	350	295	350	55	18.50%	0	0.00%
4400 MISC SUPPLIES	132	19	0	500	259	500	241	93.39%	0	0.00%
4401 VETERINARY SUPPLIES	0	49	0	500	(43)	500	543	-1257.94%	0	0.00%
TOTAL SUPPLIES	5,165	4,059	7,885	7,350	2,166	7,350	5,184	239.34%	0	0.00%
5020 DUES & SUBSCRIPTIONS	0	0	0	0	80	100	20	25.00%	100	0.00%
5110 MAINT-AUTOS/EQUIP	125	3,556	2,475	2,500	423	2,000	1,578	373.37%	(500)	-20.00%
5170 MAINTENANCE - RADIOS	0	0	0	0	0	1,000	1,000	0.00%	1,000	0.00%
5180 MAINT-BLDGS & GROUNDS	1,675	820	800	1,000	2,279	1,000	(1,279)	-56.12%	0	0.00%
5300 TRAINING & CONFERENCE	20	972	50	2,500	0	2,000	2,000	0.00%	(500)	-20.00%
5310 UNIFORMS & LAUNDRY	404	740	0	3,000	230	2,500	2,270	986.96%	(500)	-16.67%
5320 INSURANCE-AUTO	1,491	900	876	1,000	572	1,000	428	74.73%	0	0.00%
5400 TELEPHONE	3,085	741	662	1,000	758	1,000	242	31.91%	0	0.00%
5410 UTILITIES	2,688	2,609	3,230	2,300	2,153	1,000	(1,153)	-53.55%	(1,300)	-56.52%
5465 MISC EXPENDITURES	302	90	93	250	90	250	160	176.73%	0	0.00%
TOTAL SERVICES	9,791	10,428	8,185	13,550	6,585	11,850	5,265	79.96%	(1,700)	-12.55%
6010 AUTOS & TRUCKS	0	0	18,816	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	7,866	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	26,682	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	91,542	90,610	109,274	121,424	92,729	137,260	44,531	48.02%	15,835	13.04%

DOT (COMMERCIAL VEHICLE ENFORCEMENT)**Mission Statement**

The Commercial Vehicle Enforcement (C.V.E.) Unit provides quality service to the community through effective enforcement and positive interaction with the transportation community and the citizens of the City of Seabrook.

Supervised by a sergeant, officers assigned to this enforcement unit are dedicated to reducing commercial vehicle collisions through the enforcement of state and federal transportation laws. This program is instructed and maintained through the Texas Department of Public Safety (TxDPS). The Seabrook Police Department and The Texas Department of Public Safety expects the officers assigned to this unit to conduct routine safety inspections of commercial motor vehicles to ensure these vehicles are operated and maintained in a safe manner.

Officers assigned to this unit are certified by the Federal Motor Carrier Safety Administration (FMCSA) through the Texas Department of Public Safety (TxDPS). Officers have successfully completed the North American Standards School to receive state and federal certification to conduct Commercial Truck, Hazardous Materials and Cargo Tank safety inspections. Officers assigned to this unit are also certified in weight enforcement, tasked with weight enforcement on state highways and city streets.

Accomplishments on Budget Year 2015-16 Objectives

Prior to Budget Year 2016-17, the Commercial Vehicle Enforcement Department (C.V.E.) was under the umbrella of Public Safety and all activities and the budget relating to those activities were included as part of the Police Department. Moving forward (C.V.E.) will still be under the umbrella of Public Safety but the activities and budget will be accounted for separately in its own department.

Goals for Budget Year 2016-17 Include:

- Inspection pad with drive-on scales
- Fleet vehicles
- Training
 - Crash and reconstruction
 - Basic C.V.E. training for patrol
 - C.V.E. training for the courts
- Weight Initiative
 - S.T.E.P.
 - Multi-Agency
- Crash/Reconstruction Team
 - Once staffed and training complete
 - C.V.E. to work all motor vehicle crashes (while on duty).
- Traffic Enforcement
 - Assist patrol with traffic enforcement
 - S.T.E.P.
 - High complaint areas
- Increase adoptions
- Community Outreach
- Increase staff

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

220-DOT
PREVIOUSLY INCLUDED IN PUBLIC SAFETY DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
				2016	2016	2017	2016 FORECAST		2016 BUDGET	
	2013	2014	2015	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES						214,341	214,341	0.00%	214,341	0.00%
3011 EDUCATION INCENTIVE						4,860	4,860	0.00%	4,860	0.00%
3012 OVERTIME						0	0	0.00%	0	0.00%
3015 CONTRACT LABOR						0	0	0.00%	0	0.00%
3100 FICA TAXES						16,769	16,769	0.00%	16,769	0.00%
3110 RETIREMENT						33,227	33,227	0.00%	33,227	0.00%
3120 HOSPITALIZATION						37,229	37,229	0.00%	37,229	0.00%
3130 WORKERS COMPENSATION						5,240	5,240	0.00%	5,240	0.00%
3140 PSYCHOLOGICAL SERVICES						0	0	0.00%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES						0	0	0.00%	0	0.00%
3350 UNEMPLOYEMENT BENEFITS						810	810	0.00%	810	0.00%
TOTAL PERSONNEL						312,476	312,476	0.00%	312,476	0.00%
4005 SUPPLIES-POLICE OPERATION						500	500	0.00%	500	0.00%
4010 OFFICE SUPPLIES						500	500	0.00%	500	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY						200	200	0.00%	200	0.00%
4040 GAS & OIL/CITY SUPPLY						11,500	11,500	0.00%	11,500	0.00%
4160 SMALL TOOLS & EQUIPMENT						300	300	0.00%	300	0.00%
TOTAL SUPPLIES						13,000	13,000	0.00%	13,000	0.00%
5030 RENTALS & SERVICE AGRMTS						500	500	0.00%		0.00%
5110 MAINT-AUTOS/EQUIP						2,500	2,500	0.00%	2,500	0.00%
5115 MAINT-OFFICE EQUIP						0	0	0.00%	0	0.00%
5170 MAINTENANCE - RADIOS						1,500	1,500	0.00%	1,500	0.00%
5220 PROF FEES - LEGAL						0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE						1,500	1,500	0.00%	1,500	0.00%
5310 UNIFORMS & LAUNDRY						1,000	1,000	0.00%	1,000	0.00%
5400 TELEPHONE						2,000	2,000	0.00%	2,000	0.00%
5465 MISCELLANEOUS EXPENDITURES						150	150	0.00%	150	0.00%
5473 AMORT CAP EXP						0	0	0.00%	0	0.00%
TOTAL SERVICES						9,150	9,150	0.00%	8,650	0.00%
6010 AUTOS & TRUCKS						0	0	0.00%	0	0.00%
6020 EQUIPMENT						0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY						0	0	0.00%	0	0.00%
TOTAL EXPENDITURES						334,626	334,626	0.00%	334,126	#DIV/0!

FIRE SERVICES

Prior to the 2015-16 Budget Year, all expenditures related to fire services were paid by contract to the Seabrook Volunteer Fire Department (SVFD). The services are shared with a neighboring community and the costs were allocated based on a flat percentage of the (SVFD) budget. Both the City of Seabrook and the City of El Lago have a fire station in their community and in an effort to more accurately allocate costs associated with each, the City of Seabrook worked closely with the SVFD to develop a budget which is a hybrid of organizational and consumable costs. All expenses for Station 1 are now the direct responsibility of the City of Seabrook while all other costs for services such as insurance, fuel, maintenance and supplies, etc. are shared costs and are allocated based on the agreed upon formula and paid to SVFD.

**CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND**

230-FIRE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
	2013	2014	2015	2016	2016	2017	2016 FORECAST		2016 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4030 GAS & OIL/OUTSIDE SUPPLY	0	0	0	0	0	0	0	0.00%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	0	0	0	0	451	0	(451)	-100.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	0	0	0	278	0	-277.96	-100.00%	0	0.00%
4400 MISC SUPPLIES	0	0	0	0	2,058	0				
TOTAL SUPPLIES	0	0	0	0	2,787	0	(729)	-26.14%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	0	6,359	5,200	(1,159)	-18.22%	0	0.00%
5110 MAINT-AUTOS/EQUIP	0	0	0	0	51	0	(51)	-100.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	0	0	0	51	0	(51)	-100.00%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	0	0	0	0	0.00%	0	0.00%
5175 JANITORIAL	0	0	0	7,000	6,006	6,200	194	3.23%	(800)	-11.43%
5180 MAINT - BLDGS & GRNDS	0	0	0	36,000	24,929	20,000	(4,929)	-19.77%	(16,000)	-44.44%
5235 PROF FEES-SVFD CONTRACT	0	0	0	672,824	670,532	702,535	32,003	4.77%	29,711	4.42%
5320 INSURANCE-AUTO	0	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	0	0	0	2,200	2,880	2,400	(480)	-16.66%	200	9.09%
5410 UTILITIES	0	0	0	23,780	15,388	17,000	1,612	10.47%		
5465 MISCELLANEOUS EXPENDITURES	0	0	0		113		(113)	-100.00%	0	0.00%
TOTAL SERVICES	0	0	0	741,804	726,309	753,335	27,026	3.72%	13,111	0.00%
6010 AUTOS & TRUCKS	0				0		0	0.00%	0	0.00%
6020 EQUIPMENT	0				0		0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	0	0	0	741,804	729,096	753,335	26,298	3.61%	13,111	1.77%

PARKS & RECREATION**MISSION STATEMENT**

The purpose of the Parks & Recreation Department is to 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 2015-16 Objectives

- Carothers House Year 6 – Maintain Bookings;
- Maintained and Mowed approximately 80 Acres of Parks;
- Maintained & Recapped 1/3 of Trail System w/ Decomposed Granite – *In Progress*;
- Maintained Public Parks Restrooms & Lock Daily;
- Beautification of City; - *Ongoing*;
- Trash Bash 2016;
- Events - Easter, Fourth of July, Tree lighting, Christmas with Santa, Kid Fish Tournament, Celebration Seabrook, Main Street Christmas event;
- Add Splash Pad at Pelican Pool and Monroe Field;
- Add mile markers to trails;
- Add trails and mile markers layer to GIS;
- Replaced kiddie mulch in parks;
- Swimming pool season 2016;
- Lucky Trails Marathon 2016.

Goals for Budget Year 2016-17 Include:

- Beautification of City – *Ongoing*;
- Continue removal of Dead Trees from Parks;
- Maintain & Recap 1/3 of Trail System w/ Decomposed Granite;
- Maintain Public Parks Restrooms & Lock Daily;
- Maintain All City Parks – mow approximately 80 acres;
- Maintain All City Buildings, including fire station and new PWAC facility;
- Maintain City Pool and 2 new splash pads;
- Trash Bash 2017;
- Events of 2017 – Easter, Fourth of July, Tree lighting, Christmas with Santa, Kid Fish, Celebration Seabrook, Main Street Christmas event;
- Add 2 Gazebos at Pool;
- Lucky Trails Marathon 2017;
- Install automated door openers at restrooms;
- Motion sensors for restrooms;
- Additional GIS mapping
- Covered rest area @ new Wildlife trail;
- Swimming pool season 2017;
- Acquire herbicide certifications;
- Move to PWAC facility.
- Covered rest area @ new Wildlife trail;
- Second Street Christmas venue.

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

400-PARKS

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
	2013	2014	2015	2016	2016	2017	2016 FORECAST		2016 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	246,290	237,124	238,930	259,496	265,122	261,181	(3,941)	-1.49%	1,685	0.65%
3011 EDUCATION INCENTIVE	900	750	600	300	681	600	(81)	-11.85%	300	99.97%
3012 OVERTIME	9,117	6,656	8,513	9,000	9,046	11,000	1,954	21.60%	2,000	22.22%
3013 SALARIES-SUMMER/SEASONAL	46,685	41,315	41,454	54,895	54,604	52,820	(1,784)	-3.27%	(2,075)	-3.78%
3015 CONTRACT LABOR	0	100	0	0	0	0	0	0.00%	0	0.00%
3016 SALARIES-GATEKEEPERS	1,024	21,523	18,198	20,894	17,879	24,481	6,601	36.92%	3,587	17.17%
3100 FICA TAXES	19,240	23,030	23,074	22,161	25,849	22,741	(3,109)	-12.03%	579	2.61%
3110 RETIREMENT	45,619	38,758	35,735	37,741	38,431	41,467	3,035	7.90%	3,726	9.87%
3120 HOSPITALIZATION	51,142	58,611	50,832	50,791	47,091	64,891	17,800	37.80%	14,100	27.76%
3130 WORKERS COMPENSATION	4,233	5,237	7,548	7,084	5,680	6,802	1,122	19.75%	(282)	-3.98%
3150 GIFT/APPRECIATION CERTIFICATES	380	475	475	800	528	800	272	51.52%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	336	2,623	224	2,835	2,793	2,835	42	1.50%	0	0.00%
TOTAL PERSONNEL	424,967	436,202	425,583	465,998	467,704	489,617	21,913	4.69%	23,619	5.07%
4010 OFFICE SUPPLIES	1,695	1,251	1,409	1,250	855	1,250	395	46.12%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	17,411	20,064	15,172	20,000	10,886	19,000	8,114	74.53%	(1,000)	-5.00%
4090 POOL SUPPLIES	11,843	5,118	9,413	11,450	11,562	12,450	888	7.68%	1,000	8.73%
4095 NURSERY SUPPLIES	1,141	945	1,145	2,000	1,912	1,500	(412)	-21.53%	(500)	-25.00%
4150 SMALL TOOLS & EQUIPMENT	2,771	1,431	3,830	4,000	8,028	3,500	(4,528)	-56.40%	(500)	-12.50%
4400 MISC SUPPLIES	13,270	12,339	13,494	12,000	13,234	12,000	(1,234)	-9.32%	0	0.00%
TOTAL SUPPLIES	48,131	41,147	44,464	50,700	46,477	49,700	3,223	6.94%	(1,000)	-1.97%
5020 DUES & SUBSCRIPTIONS	398	378	392	1,000	693	1,000	307	44.31%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	2,681	4,989	5,182	6,000	5,369	5,000	(369)	-6.88%	(1,000)	-16.67%
5110 MAINT-AUTOS/EQUIP	14,507	10,969	12,890	14,000	14,561	13,000	(1,561)	-10.72%	(1,000)	-7.14%
5160 MAINT-POOL & GROUNDS	4,970	5,183	3,680	6,000	7,479	6,000	(1,479)	-19.77%	0	0.00%
5165 MAINT-RECREATION EQUIP	3,050	1,533	6,466	3,000	4,044	3,000	(1,044)	-25.81%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	40,314	36,058	32,655	45,000	37,116	42,500	5,384	14.50%	(2,500)	-5.56%
5215 PROF FEES - ENGINEERING	0	0	0	0	950	0	(950)	-100.00%	0	0.00%
5275 ELECTRICAL SERVICES	1,482	1,085	1,548	2,400	1,265	2,000	735	58.12%	(400)	-16.67%
5300 TRAINING & CONFERENCE	366	1,711	1,105	1,000	1,056	1,000	(56)	-5.27%	0	0.00%
5310 UNIFORMS & LAUNDRY	4,520	3,079	2,655	4,350	3,666	4,350	684	18.65%	0	0.00%
5320 INSURANCE-AUTO	5,014	4,750	4,583	5,000	5,123	5,000	(123)	-2.40%	0	0.00%
5400 TELEPHONE	5,704	5,240	5,799	6,000	5,548	5,000	(548)	-9.87%	(1,000)	-16.67%
5410 UTILITIES	53,968	53,090	54,278	60,000	57,024	58,500	1,476	2.59%	(1,500)	-2.50%
5464 EVENTS	8,752	7,412	7,750	10,000	12,747	11,000	(1,747)	-13.70%	1,000	10.00%
5465 MISC EXPENDITURES	158	449	64	250	176	250	74	41.84%	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	145,884	135,927	139,047	164,000	156,816	157,600	784	0.50%	(6,400)	-3.90%
6010 AUTOS & TRUCKS	0	0	29,136	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	20,500	0	30,888	0	0	0	0	0.00%	0	0.00%
TPWD TRAIL GRANT PROJECT	0	15,201	28,011	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	20,500	15,201	88,034	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	639,482	628,477	697,129	680,698	670,997	696,917	25,920	3.86%	16,219	2.38%

PUBLIC WORKS**Mission Statement**

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

Accomplishments on Budget Year 2015-16 Objectives

- Plane leveled approx 2,500 sq. ft. of sidewalk;
- Replaced and repaired approximately 3,000 square feet of sidewalk;
- Repaired 2,000 sq. ft. of street failure throughout the city;
- Upgrade and replaced 100 Street Signs;
- 1,600 Hours of R.O.W. mowing;
- Crack sealed streets throughout the city and used approximately 100 gallons of seal material;
- Completed 2,000 LF of ditch re-cut;
- Storm Water Management Plan/MS4 implementation Year 1 & 2 of new permit;
- Dead tree removal from within City ROW;
- Maintained MS4 Permit and Sent in Annual Report;
- Monroe Fields splash pad parking lot, field grading and improved drainage;
- Continued aggressive mosquito control program - 500 hrs Adulticide;
- CIP S 1 Delabrook street project.

Goals for Budget Year 2016-17 Include:

- Additional training for employees, acquire vector and herbicides certifications;
- Plane level 3,500 sq. ft. of sidewalk;
- Hester Gully Drainage Project;
- Upgrade & replace 150 signs throughout the city;
- Replace 3,000 square feet of sidewalk;
- Continue aggressive mosquito control program;
- Continue R.O.W. mowing;
- Clean ditches throughout City;
- Continue debris removal throughout City;
- Dead tree removal within City ROW;
- Estates on Mystic Village project;
- Restoration grant trail extension project;
- Major street and drainage repair project – CIP S 1.
- Additional GIS mapping;
- Ashley Oaks street additions;
- Move to PWAC facility.

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

500-PUBLIC WORKS

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
				2016	2016	2017	2016 FORECAST		2016 BUDGET	
	2013	2014	2015	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	431,393	410,440	388,988	416,838	416,842	446,602	29,760	7.14%	29,765	7.14%
3011 EDUCATION INCENTIVE	2,404	2,215	2,104	2,244	2,242	2,844	602	26.84%	600	26.74%
3012 OVERTIME	9,859	11,779	15,095	10,000	13,207	12,000	(1,207)	-9.14%	2,000	20.00%
3014 CAR ALLOWANCE	0	1,927	2,004	2,040	2,008	2,040	32	1.60%	0	0.00%
3100 FICA TAXES	33,065	31,660	29,727	32,981	32,268	34,258	1,990	6.17%	1,277	3.87%
3110 RETIREMENT	88,242	68,584	58,051	60,254	60,842	69,845	9,002	14.80%	9,590	15.92%
3120 HOSPITALIZATION	50,552	63,713	72,085	70,272	66,406	81,087	14,681	22.11%	10,815	15.39%
3130 WORKERS COMPENSATION	12,723	12,771	15,899	19,034	18,202	19,264	1,062	5.83%	230	1.21%
3150 GIFT/APPRECIATION CERTIFICATES	428	475	380	450	336	450	114	33.93%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	175	1,867	68	2,025	1,260	2,117	857	67.97%	92	4.53%
TOTAL PERSONNEL	628,840	605,432	584,401	616,138	613,613	670,507	56,894	9.27%	54,369	8.82%
4040 GAS & OIL/CITY SUPPLY	23,510	21,613	16,561	20,500	11,311	18,000	6,689	59.14%	(2,500)	-12.20%
4100 MOSQUITO CONTROL	5,394	12,277	15,942	20,000	8,313	20,000	11,687	140.58%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	2,401	5,694	6,963	3,000	2,855	3,000	145	5.09%	0	0.00%
4400 MISC SUPPLIES	2,256	2,559	1,799	3,000	2,201	2,500	299	13.57%	(500)	-16.67%
TOTAL SUPPLIES	33,561	42,144	41,265	46,500	24,680	43,500	18,820	76.26%	(3,000)	-6.45%
5020 DUES & SUBSCRIPTIONS	0	0	0	1,000	704	1,000	296	42.05%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	791	1,567	2,389	2,000	1,595	1,400	(195)	-12.24%	(600)	-30.00%
5110 MAINT-AUTOS/EQUIP	14,435	18,170	20,823	15,000	13,866	16,000	2,134	15.39%	1,000	6.67%
5140 MAINT-STREETS	12,611	11,817	11,896	11,000	16,174	11,000	(5,174)	-31.99%	0	0.00%
5145 MAINT-DRAINAGE	3,106	2,910	4,127	5,000	4,528	5,000	472	10.43%	0	0.00%
5150 MAINT-STREET SIGNS	6,325	4,062	4,453	4,500	18,788	4,500	(14,288)	-76.05%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	1,163	1,751	744	2,400	1,244	1,500	256	20.57%	(900)	-37.50%
5215 PROF FEES-ENGINEERING	37,780	62,629	1,371	0	37,724	1,500	(36,224)	-96.02%	1,500	0.00%
5246 STORM WTR MGT	6,635	6,735	6,936	7,000	6,800	7,000	200	2.94%	0	0.00%
5300 TRAINING & CONFERENCE	50	0	0	500	1,035	1,000	(35)	-3.37%	500	100.00%
5310 UNIFORMS & LAUNDRY	3,499	3,053	2,399	2,700	2,739	2,700	(39)	-1.41%	0	0.00%
5320 INSURANCE-AUTO	7,937	7,745	7,399	8,800	8,987	8,800	(187)	-2.08%	0	0.00%
5400 TELEPHONE	1,067	2,126	2,515	1,500	2,092	1,000	(1,092)	-52.20%	(500)	-33.33%
5410 UTILITIES	4,063	3,770	3,542	4,340	3,854	4,340	486	12.61%	0	0.00%
5411 UTILITIES - STREET LIGHTS	183,350	181,865	181,399	185,000	193,230	190,000	(3,230)	-1.67%	5,000	2.70%
5465 MISC EXPENDITURES	172	9	81	100	62	100	38	60.39%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	282,983	308,209	250,072	250,840	313,421	256,840	(56,581)	-18.05%	6,000	2.39%
6020 EQUIPMENT	12,008	0	0	0	94,021	0	(94,021)	-100.00%	0	0.00%
6065 VARIOUS STREET PROJECTS	203,202	452,488	925	247,680	195,899	260,013	64,114	32.73%	12,333	4.98%
TOTAL CAPITAL OUTLAY	215,210	452,488	925	247,680	311,455	260,013	(51,442)	-16.52%	12,333	4.98%
TOTAL EXPENDITURES	1,160,594	1,408,273	876,663	1,161,158	1,263,169	1,230,860	(32,309)	-2.56%	69,702	6.00%

COMMUNITY DEVELOPMENT**MISSION STATEMENT**

The Planning Department ensures a well-planned City that is safe, beautiful and livable. We do this by facilitating the development and implementation of long-range plans and policies such as the City's Comprehensive Master Plan and Traffic Master Plan, shaping the city's physical environment through reasonable enforcement of codes and standards and ensuring development quality for the City.

SERVICES PROVIDED

The Development Planning Program is responsible for administering development review for applications such as subdivision plats, site plans, general plans, rezoning and conditional use permit cases, variances, special exceptions, and appeals. The Long-Range Planning program provides Comprehensive Plan and Master Plans development and maintenance, land use planning, regional land use activities, demographics and development agreements tracking and monitoring, mobility planning and comprehensive mobility plan implementation, and regional mobility activities participation.

MISSION STATEMENT

The Permits and Inspections Department is committed to the public's safety and enhances quality of life by providing plan review and other permit and inspection services that ensure code compliance in the development and redevelopment of buildings and their components.

SERVICES PROVIDED

The Permits & Inspections Department provides assistance for all issues relating to permitting of residential and commercial construction and enforces building code compliance through plan review and inspections. The permits processed allow certified plan examiners and/or inspectors to check the proposed and completed work for building code standards. The City adopted building codes are intended to safeguard the public health, safety and general welfare through structural strength, means of egress facilities, stability, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire and other hazards attributed to the built environment and to provide safety to fire fighters and emergency responders during emergency operations.

MISSION STATEMENT

The Code Enforcement Department works to protect the health, safety and welfare of residents through the enforcement of the City's Codes and Ordinances.

SERVICES PROVIDED

The Code Enforcement Department is responsible for administering the nuisance's provisions of the code. This includes identifying and abating violations relating to junk vehicles, substandard structures, hazardous or injurious materials, and high grass and weeds.

Accomplishments during the budget year 2015-16 objectives:

- Continued 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 planned unit development ordinance, and land use matrix. Additionally, several rezonings took place to conform the zoning map to the Master Plan.*
- Facilitate quality development in coordination with the City Manager and Economic Development Director: *Staff has continued to work closely with the City Manager and Economic Development Director to facilitate development and focus on the recruitment of desirable business and industry for Seabrook. Changes to the zoning regulations have been made to facilitate the development process.*
- Continue with the effective abatement of nuisances through the Code Enforcement Program: *The department has had a very active year. Code Enforcement has had delivered over (to be determined) Notices of Violation, receiving compliance in (to be determined) of those cases. The Code Enforcement program continues to average approximately two hundred codes violations on its log at any given time.*
- Completed five year review and update of the Comprehensive Master Plan.
- Completed the creation of the Master Transportation Plan.
- Adopt the 2015 International Building Code Series.
- Issued (to be determined) new home permits.
- Issued (to be determined) new commercial reports.

Goals for budget year 2016-17 include:

- Continue to update the zoning code.
- Create a brochure to better inform citizens and contractors about permit requirements along with inspection procedures.
- Implement procedures for converting building files to digital format.
- Review and update all nuisance related codes.
- Create procedures for Code Enforcement to proceed with substandard structure enforcement
- Obtain additional certifications for inspection staff.
- Facilitate quality development in coordination with the City Manager and Economic Development Direct.
- Continue with the effective abatement of nuisances through the Code Enforcement program.

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

600-COMMUNITY DEVELOPMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
	2013	2014	2015	2016	2016	2017	2016 FORECAST		2016 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	252,966	264,433	259,671	294,487	272,861	349,631	76,770	28.14%	55,144	18.73%
3011 EDUCATION INCENTIVE	5,701	5,135	7,582	8,401	6,878	8,862	1,984	28.85%	461	5.49%
3012 OVERTIME	1,278	2,336	1,635	1,500	440	1,500	1,060	240.62%	0	0.00%
3014 CAR ALLOWANCE	0	2,908	3,600	3,600	3,600	3,600	0	0.00%	0	0.00%
3015 CONTRACT LABOR	14,560	21,004	15,960	15,500	16,792	15,500	(1,292)	-7.69%	0	0.00%
3016 TEMP SERV	0	2,099	19,154	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	18,951	20,122	20,021	23,561	20,964	27,815	6,851	32.68%	4,254	18.05%
3110 RETIREMENT	51,374	43,850	39,010	43,029	39,557	54,404	14,847	37.53%	11,375	26.44%
3120 HOSPITALIZATION	39,530	42,956	38,943	42,987	41,768	56,508	14,739	35.29%	13,520	31.45%
3130 WORKERS COMPENSATION	903	997	735	1,054	1,012	1,182	171	16.87%	128	12.11%
3150 GIFT/APPRECIATION CERTIFICATES	238	238	190	250	240	250	10	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	45	1,220	72	1,350	943	1,350	407	43.16%	0	0.00%
TOTAL PERSONNEL	385,545	407,298	406,573	435,719	405,056	520,601	115,546	28.53%	84,882	19.48%
4010 OFFICE SUPPLIES	2,501	2,308	2,536	3,660	5,148	4,500	(648)	-12.59%	840	22.95%
4011 POSTAGE	5,042	3,195	4,600	5,530	3,311	5,000	1,689	51.03%	(530)	-9.58%
4040 GAS & OIL/CITY SUPPLY	2,718	2,196	1,473	3,200	1,171	1,800	629	53.67%	(1,400)	-43.75%
4150 SMALL TOOLS & EQUIPMENT	2,609	1,206	333	400	749	400	(349)	-46.62%	0	0.00%
TOTAL SUPPLIES	12,870	8,905	8,942	12,790	10,379	11,700	1,321	12.73%	(1,090)	-8.52%
5020 DUES & SUBSCRIPTIONS	1,393	1,325	1,850	2,305	1,251	1,605	354	28.30%	(700)	-30.37%
5025 BANK FEES	1,245	996	795	800	1,091	800	(291)	-26.66%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	3,983	3,096	3,079	4,900	3,256	0	(3,256)	-100.00%	(4,900)	-100.00%
5110 MAINT-AUTOS/EQUIP	2,581	1,751	971	1,300	715	500	(215)	-30.05%	(800)	-61.54%
5240 CONTRACT SERV-MOW/DEMO	5,253	4,186	4,029	7,500	3,591	6,000	2,409	67.08%	(1,500)	-20.00%
5300 TRAINING & CONFERENCE	6,010	4,553	5,942	8,000	7,262	6,000	(1,262)	-17.38%	(2,000)	-25.00%
5310 UNIFORMS & LAUNDRY	361	559	829	600	814	600	(214)	-26.29%	0	0.00%
5320 INSURANCE-AUTO	1,090	1,084	1,034	1,200	1,083	1,200	117	10.81%	0	0.00%
5400 TELEPHONE	1,685	1,383	996	1,500	975	1,000	25	2.59%	(500)	-33.33%
5465 MISC EXPENDITURES	371	543	2,888	700	724	700	(24)	-3.35%	0	0.00%
TOTAL SERVICES	23,971	19,475	23,513	28,805	20,761	18,405	(2,356)	-11.35%	(10,400)	-36.10%
6010 AUTOS & TRUCKS	18,702	0	0	0	26,777	0	(26,777)	-100.00%	0	0.00%
TOTAL CAPITAL OUTLAY	18,702	0	0	0	26,777	0	(26,777)	-100.00%	0	0.00%
TOTAL EXPENDITURES	441,088	435,677	439,028	477,314	462,974	550,706	87,733	18.95%	73,392	15.38%

MUNICIPAL COURT

MISSION STATEMENT

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

Accomplishments on Budget Year 2015-16 Objectives

- Implemented all legislative changes and additions from the 2015 legislative session.
- Reduced the cost of our contract with Iron Mountain by over 50%.
- Installed a new bullet proof protective glass at the court window to improve safety.
- Implemented appreciation for our jurors who appear for service.

Goals for Budget Year 2016-17 Include:

- Review docket procedures to improve work flow.
- Continue review and revision to all court policies, processes, procedures and documents to stay up to date with all changes.
- Continue to educate and provide training to all clerks on processes, customer service, and professionalism.
- Utilize the TOPS program so a signature pad can be used to minimize duplicate paper copies.
- Continue to provide excellent customer service in the courtroom and office.
- Court Administrator to start the extensive process to obtain her level III certification.
- For all clerks to at least be a level I certification.
- Continue updating all fines for all offenses with the Judge.
- Continue to update security in office and courtroom.
- To function at the highest level of excellent customer service, efficiency, time management and technology this Municipal Court has encountered.
- Continue to improve the court's section of the website.
- Continue to evaluate implementing video magistrations from the jail.
- Continue working with the officers, dispatchers, and other police personnel on various court procedures.
- Consider bringing an additional part time intern or employee to assist with work flow.
- Continue to work with City Manager to improve department workspace conditions and seek additional workspace for prosecutor and judges.
- Look for ways to accommodate our growing court in time, office space and court procedures.

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

700 - MUNICIPAL COURT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
	2013	2014	2015	2016	2016	2017	2016 FORECAST		2016 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	166,985	173,450	164,468	182,501	188,902	186,042	(2,860)	-1.51%	3,541	1.94%
3011 EDUCATION INCENTIVE	2,169	2,642	2,919	3,900	2,700	3,900	1,200	44.42%	0	0.00%
3012 OVERTIME	3,832	2,374	2,160	3,000	2,864	3,000	136	4.76%	0	0.00%
3015 CONTRACT LABOR	225	225	675	2,000	1,575	2,000	425	26.98%	0	0.00%
3100 FICA TAXES	22,893	20,381	21,575	24,465	24,605	24,606	1	0.00%	141	0.58%
3110 RETIREMENT	33,903	28,459	25,167	26,704	27,449	29,090	1,642	5.98%	2,387	8.94%
3120 HOSPITALIZATION	31,717	35,220	33,748	33,359	37,852	40,710	2,858	7.55%	7,352	22.04%
3130 WORKERS COMPENSATION	337	348	467	519	497	497	0	0.08%	(22)	-4.30%
3150 GIFT/APPRECIATION CERTIFICATES	143	380	380	250	480	250	(230)	-47.92%	0	0.00%
3310 JUDGES & PROSECUTOR FEES	137,670	102,300	122,400	130,400	135,488	128,700	(6,788)	-5.01%	(1,700)	-1.30%
3350 UNEMPLOYMENT BENEFITS	63	1,458	125	1,215	1,375	1,215	(160)	-11.64%	0	0.00%
TOTAL PERSONNEL	399,937	367,238	374,085	408,313	423,786	420,010	(3,776)	-0.89%	11,698	2.86%
4010 OFFICE SUPPLIES	1,200	1,558	1,967	2,000	1,639	2,000	361	22.01%	0	0.00%
4011 POSTAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	273	395	451	1,000	1,111	1,000	(111)	-10.01%	0	0.00%
TOTAL SUPPLIES	1,473	1,953	2,418	3,000	2,750	3,000	250	9.08%	0	0.00%
5020 DUES & SUBSCRIPTIONS	600	574	636	660	611	660	49	8.02%	0	0.00%
5025 BANK FEES	5,321	5,360	7,372	10,000	8,056	10,000	1,944	24.12%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	5,612	4,243	4,200	8,400	3,667	1,700	(1,967)	-53.64%	(6,700)	-79.76%
5300 TRAINING & CONFERENCE	4,346	4,519	4,282	5,000	4,014	5,000	986	24.58%	0	0.00%
5400 TELEPHONE	511	769	1,144	1,150	1,011	1,150	139	13.71%	0	0.00%
5431 WARRANT INFORMATION SERV	3,111	3,146	3,176	3,350	3,206	3,350	144	4.50%	0	0.00%
5465 MISC EXPENDITURES	12	0	115	1,000	572	1,000	428	74.94%	0	0.00%
TOTAL SERVICES	19,514	18,612	20,925	29,560	21,137	22,860	1,723	8.15%	(6,700)	-22.67%
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	420,924	387,803	397,428	440,873	447,673	445,870	(1,803)	-0.40%	4,998	1.13%

CITY OF SEABROOK
2016-2017 BUDGET
FUND 01 - GENERAL FUND

107-NON-DEPARTMENTAL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
				2016	2016	2017	2016 FORECAST		2016 BUDGET	
	2013	2014	2015	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3120 INSURANCE	0	0	105	0	121	0	(121)	-100.00%	0	0.00%
3145 DRUG TESTING	2,153	6,728	6,023	4,881	6,897	4,881	(2,016)	-29.23%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	2,225	2,360	2,000	2,150	2,000	2,150	150	7.50%	0	0.00%
3900 MERIT AWARDS	6,709	6,198	5,988	7,000	5,941	7,000	1,059	17.82%	0	0.00%
TOTAL PERSONNEL	11,086	15,286	14,116	14,031	14,959	14,031	(928)	-6.21%	0	0.00%
4010 OFFICE SUPPLIES	22,509	25,016	28,681	26,000	22,764	26,000	3,236	14.21%	0	0.00%
4011 POSTAGE	4,460	7,810	4,233	7,000	10,652	12,000	1,348	12.65%	5,000	71.43%
4050 BULK PETROLEUM PURCHASES	0	154	0	0	(1,195)	0	1,195	-100.00%	0	0.00%
4150 SMALL EQUIPMENT	8,038	7,875	7,369	7,200	5,732	7,200	1,468	26.60%	0	0.00%
TOTAL SUPPLIES	35,007	40,856	40,283	40,200	37,953	45,200	7,247	19.09%	5,000	12.44%
5010 ADVERTISING	11,704	16,283	17,170	18,000	16,352	18,000	1,648	10.08%	0	0.00%
5020 DUES & SUBSCRIPTIONS	7,615	9,931	5,811	13,100	7,513	10,000	2,487	33.10%	(3,100)	-23.66%
5025 BANK FEES	11,870	12,844	11,763	13,000	14,600	21,198	6,598	45.20%	8,198	63.06%
5030 RENTALS & SERVICE AGRMTS	91,716	65,653	105,920	51,000	55,455	35,100	(20,355)	-36.71%	(15,900)	-31.18%
5042 IT SOFTWARE AGRMTS	0	0	0	65,000	83,732	57,300	(26,432)	-31.57%	(7,700)	-11.85%
5110 MAINT-AUTOS/EQUIP	0	0	0	0	279	0	(279)	-100.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	65	0	0	0	0	0	0	0.00%	0	0.00%
5175 JANITORIAL SERVICES	11,667	11,323	11,151	12,000	11,890	12,000	110	0.93%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	39,932	57,502	41,360	44,000	51,528	52,000	472	0.92%	8,000	18.18%
5190 CODIFICATION	2,522	3,918	6,248	8,000	8,670	7,000	(1,670)	-19.26%	(1,000)	-12.50%
5205 PROF FEES - APPRAISAL	6,431	0	0	0	0	0	0	0.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	0	0	6,759	0	1,281	1,200	(81)	-6.30%	1,200	0.00%
5215 PROF FEES - ENGINEERING	45,177	65,617	69,905	75,000	74,206	70,000	(4,206)	-5.67%	(5,000)	-6.67%
5220 PROF FEES - LEGAL	122,033	159,707	103,139	185,000	162,129	175,000	12,871	7.94%	(10,000)	-5.41%
5222 PROF FEES - TAX COLLECTION	8,183	8,433	7,816	8,500	7,773	8,500	727	9.35%	0	0.00%
5227 PROF FEES - CONSULTING	0	2,200	34,384	0	119,023	0	(119,023)	-100.00%	0	0.00%
5230 CONTRACT-AMBULANCE SERV	214,147	214,147	214,147	235,562	214,147	214,147	0	0.00%	(21,415)	-9.09%
5235 CONTRACT-FIRE DEPT	830,671	830,671	856,126	0	0	0	0	0.00%	0	0.00%
5295 SAFETY COMMITTEE	5,075	4,116	4,598	5,000	2,867	5,000	2,133	74.38%	0	0.00%
5300 TRAINING & CONFERENCE	170	20	0	0	130	0	(130)	-100.00%	0	0.00%
5330 INSURANCE-MISC	110,168	135,695	122,643	125,000	109,338	125,000	15,662	14.32%	0	0.00%
5331 INSURANCE REIMB	(15,493)	(8,431)	(14,893)	0	(26,201)	0	26,201	-100.00%	0	0.00%
5400 TELEPHONE	8,168	8,548	8,113	8,500	7,948	8,500	552	6.94%	0	0.00%
5410 UTILITIES	52,966	48,763	49,799	57,000	53,836	52,000	(1,836)	-3.41%	(5,000)	-8.77%
5445 CENTRAL APPRAISAL FEE	44,119	43,817	48,647	49,000	53,052	49,000	(4,052)	-7.64%	0	0.00%
5465 MISC EXPENDITURES	4,383	6,247	5,269	5,000	6,888	5,000	(1,888)	-27.40%	0	0.00%
5466 FIRE STATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	1,613,290	1,697,004	1,715,874	977,662	1,036,435	925,945	(110,490)	-10.66%	(51,717)	-5.29%
6050 FACILITIES	0	0	0	0	36,979	0	(36,979)	-100.00%	0	0.00%
6070 LAND	0	0	0	0	2,767	0	(2,767)	-100.00%	0	0.00%
6300 TRANSFER OUT OF GF	0	0	0	0	11,127	0	(11,127)	-100.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	50,873	0	(48,106)	-94.56%	0	0.00%
TOTAL EXPENDITURES	1,659,383	1,753,146	1,770,273	1,031,893	1,140,221	985,176	(152,278)	-13.36%	(46,717)	-4.53%

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 from the 2015/16 budget by approximately 4.9%. This is a 2.6% increase from the actual 2015/16 revenues. Enterprise Fund expenses and operating transfers are expected to increase approximately 6.5% mainly due to increased transfers to Reserve Replacement and to the Water Rate Stabilization 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. Franchise fees which are collected from the City’s solid waste contractor are being transferred to the general fund to be used to repair and maintain city streets.

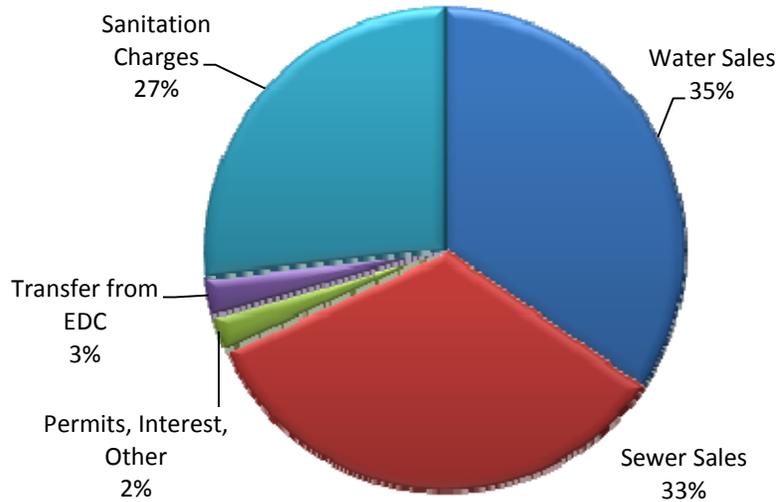
BUDGET REVENUES

Water Sales	\$2,639,523
Sewer Services	2,555,068
Sanitation Charges	2,040,076
Interest	5,717
Permits & Fees	20,000
Other revenue	162,405
Transf from EDC	<u>198,250</u>
	\$7,621,039

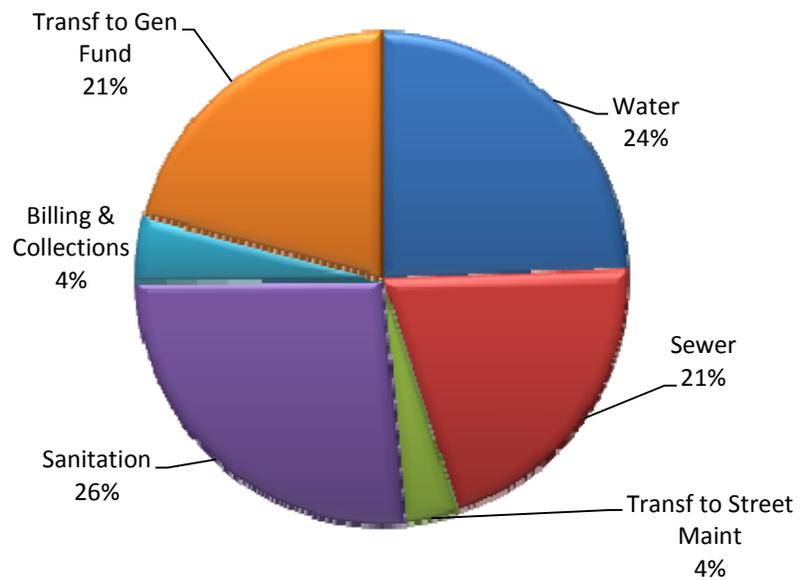
BUDGET EXPENSES

Water Dept.	\$1,770,240
Sewer Dept.	1,482,107
Sanitation Dept.	1,899,622
Billing & Collections	308,697
Transf for Street Maint.	260,013
Transf to General Fund	1,507,307
Transf to Reserve Repl	100,000
Transf to Rate Stabiliza	<u>70,000</u>
	\$7,397,986

2016/17 Budgeted Revenues



2016/17 Budgeted Expenses



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

ENTERPRISE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
WATER SALES	2,175,655	1,997,984	2,223,009	2,556,430	2,514,020	2,639,523	2,692,314	2,746,160	2,801,083	2,857,105
SEWER SERVICE CHARGE	2,433,248	2,359,551	2,394,613	2,436,000	2,454,296	2,555,068	2,606,169	2,658,293	2,711,459	2,765,688
SANITATION SERVICE CHARGE	1,703,148	1,787,708	1,874,869	1,908,881	1,989,668	2,040,076	2,101,279	2,164,317	2,229,247	2,296,124
PERMITS & FEES	12,527	9,639	24,836	20,000	11,416	20,000	20,000	20,000	20,000	20,000
INTEREST INCOME	3,070	794	1,036	1,900	5,190	5,717	6,950	8,449	10,270	12,485
INTERGOV-DISASTER-FEMA	0	0	0	0	0	0	0	0	0	0
OTHER REVENUE	139,296	143,406	152,463	152,996	161,230	162,405	169,141	176,156	183,462	191,071
TOTAL REVENUES	6,466,943	6,299,082	6,670,827	7,076,208	7,135,819	7,422,790	7,595,852	7,773,374	7,955,520	8,142,472
BASE EXPENSES										
PERSONNEL SERVICES	1,037,105	1,113,995	1,134,879	1,194,564	1,162,046	1,223,759	1,278,821	1,336,360	1,396,488	1,459,321
MATERIALS & SUPPLIES	56,858	50,475	57,928	60,900	48,742	70,900	75,278	79,925	84,860	90,100
SERVICES	2,945,223	2,956,232	2,933,773	3,021,451	3,045,270	3,187,547	3,253,113	3,320,027	3,388,318	3,458,013
CAPITAL OUTLAY & DEBT PMTS	1,320,382	1,097,902	475,710	420,416	455,431	618,460	620,703	614,803	624,713	618,855
INFRASTRUCTURE MAINTENANCE	118,130	172,330	1,079,066	360,000	256,978	360,000	300,000	300,000	300,000	300,000
HURRICANE IKE	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	5,477,699	5,390,935	5,681,356	5,057,331	4,968,466	5,460,666	5,527,914	5,651,115	5,794,378	5,926,288
NET REVENUES	989,245	908,147	989,470	2,018,877	2,167,353	1,962,123	2,067,938	2,122,259	2,161,142	2,216,184
FUND BALANCE										
BEG WORKING CAPITAL	3,618,312	2,896,497	2,231,219	1,530,047	1,530,047	1,905,714	2,128,768	2,304,078	2,428,459	2,483,578
NET REVENUES	989,245	908,147	989,470	2,018,877	2,167,353	1,962,123	2,067,938	2,122,259	2,161,142	2,216,184
RESERVE REPLACEMENT	0	0	0	0	0	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
GENERAL FUND TRF	(1,454,923)	(1,351,244)	(1,458,892)	(1,509,005)	(1,509,006)	(1,507,307)	(1,567,599)	(1,630,303)	(1,695,515)	(1,763,335)
GEN FUND TRF-FRANCHISE FEES	(213,750)	(220,500)	(231,750)	(247,680)	(247,680)	(260,013)	(315,192)	(324,648)	(334,387)	(344,419)
TRANSFER TO RATE STABILIZ	0	0	0	0	(35,000)	(70,000)	(105,000)	(140,000)	(175,000)	(175,000)
TRANSFER TO BUDGET STABIL	0	0	0	0	0	0	0	0	0	0
TRANSFER FROM EDC COS	0	0	0	0	0	198,250	195,162	197,073	198,878	195,577
CAFR - ADJ TO WORKING CAP	(42,387)	(1,681)	0	0	0	0	0	0	0	0
ENDING WORKING CAPITAL	2,896,497	2,231,219	1,530,047	1,792,239	1,905,714	2,128,768	2,304,078	2,428,459	2,483,578	2,512,585
Difference	(721,815)	(665,278)	(701,172)	262,192	375,667	223,054	175,310	124,382	55,118	29,007
15% TOTAL EXPENSES	821,655	808,640	852,203	758,600	745,270	819,100	829,187	847,667	869,157	888,943
+ BAL RES. FOR FUTURE PROJ	0	0	0	0	0	0	0	0	0	0
	821,655	808,640	852,203	758,600	745,270	819,100	829,187	847,667	869,157	888,943
% OF EXPENDITURES	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
EXCESS WORKING CAPITAL	2,074,842	1,422,579	677,844	1,033,639	1,160,444	1,409,668	1,474,891	1,560,792	1,614,421	1,623,642
% OF EXPENDITURES	37.88%	26.39%	11.93%	20.44%	23.36%	25.81%	26.68%	27.97%	27.86%	27.40%

CITY OF SEABROOK
2016-2017 BUDGET: ENTERPRISE FUND

REVENUES

BY DEPARTMENT	FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
				2016	2016	2017	2016 FORECAST		2016 BUDGET	
	2013	2014	2015	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
902- WATER										
8510 WATER SERVICE	2,022,627	1,869,022	2,095,671	2,417,430	2,381,451	2,500,523	119,073	5.00%	83,093	3.44%
8512 EL LAGO WATER DISTRICT	112,938	96,511	89,835	105,000	98,184	105,000	6,816	6.94%	0	0.00%
8540 WATER TAP FEES	19,673	12,450	14,100	14,000	7,996	14,000	6,004	75.08%	0	0.00%
8550 PENALTIES, UTILITIES	20,415	20,001	23,403	20,000	26,389	20,000	(6,389)	-24.21%	0	0.00%
8640 LICENSE AND PERMITS	12,527	9,639	24,836	20,000	11,416	20,000	8,584	75.19%	0	0.00%
9510 INTEREST EARNINGS	1,535	397	518	900	2,592	2,859	267	10.29%	1,959	217.62%
9520 OTHER REVENUES	21,336	20,014	22,361	20,000	20,763	20,000	(763)	-3.68%	0	0.00%
TOTAL WATER REVENUES	2,211,051	2,028,034	2,270,725	2,597,330	2,548,791	2,682,382	133,591	5.24%	85,052	3.27%
912-SEWER										
8520 SEWER SERVICE	2,397,390	2,321,656	2,352,704	2,400,000	2,415,824	2,512,457	96,633	4.00%	112,457	4.69%
8521 SEWER SERVICE, PASADENA	11,772	13,169	15,689	10,000	15,972	16,611	639	4.00%	6,611	66.11%
8550 PENALTIES, UTILITIES	24,086	24,726	26,221	26,000	22,500	26,000	3,500	15.56%	0	0.00%
9510 INTEREST EARNINGS	1,256	328	430	900	2,161	2,287	126	5.81%	1,387	154.10%
9520 OTHER REVENUES	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SEWER REVENUES	2,434,505	2,359,879	2,395,043	2,436,900	2,456,457	2,557,355	126	0.01%	120,455	4.94%
922-SANITATION										
7210 FRANCHISE FEES	219,506	230,197	242,497	247,680	262,408	260,013	(2,395)	-0.91%	12,333	4.98%
8515 COMMERCIAL REFUSE SERVICE	673,724	700,114	731,268	746,504	799,795	823,789	23,994	3.00%	77,285	10.35%
8530 RESIDENTIAL REFUSE SERVICE	801,914	848,419	891,096	904,697	918,713	946,275	27,561	3.00%	41,577	4.60%
8550 PENALTIES, UTILITIES	8,004	8,979	10,008	10,000	8,751	10,000	1,249	14.27%	0	0.00%
8635 SALE OF COMMODITIES	0	0	0	0	0	0	0	0.00%	0	0.00%
9510 INTEREST EARNINGS	279	69	88	100	437	572	135	30.97%	472	471.71%
9525 SALE OF PLASTIC BAGS	890	620	770	900	516	800	284	55.17%	(100)	-11.11%
9535 SANITATION BILLING FEES	117,070	122,772	129,332	132,096	139,951	141,605	1,654	1.18%	9,509	7.20%
TOTAL SANITATION REVENUES	1,821,387	1,911,169	2,005,058	2,041,978	2,130,571	2,183,053	52,482	2.46%	141,076	6.91%
910-IKE										
8251 INTERGOV-DISASTER-FEMA	(90,658)	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL ENTERPRISE FUND REVENUES	6,376,284	6,299,082	6,670,827	7,076,208	7,135,819	7,422,790	186,199	2.61%	346,582	4.90%

WATER DEPARTMENT**Mission Statement**

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

Accomplishments on Budget Year 2015-16 Objectives

- Completed TWDB Water Audit;
- Certified all city-owned backflow preventers;
- Maintained Superior water certificate;
- Replaced 108 water 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 30 fire hydrants;
- Flow tested and calibrated all commercial water meters;
- Completed tank inspections – both elevated and ground storage;
- Completed flow test on all hydrants;
- Completed Consumer Confidence Report - 2014 (CCR);
- Complete phase II of water valve survey;
- Upgrade 2” water main on Red Bluff to 8”;
- Replace water main steel section @ Todville & E. Meyer.

Goals for Budget Year 2016-17 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 – 2015 (CCR), post in digital format;
- Additional GIS mapping
- Estates on Mystic Village project;
- Upgrade SCADA system;
- Inspection of elevated and ground storage tanks;
- Start developing a backflow prevention program;
- Additional training for employees;
- Promote water conservation efforts;
- Repair or replace 24” steel water line on Taylor Lake bridge;
- AMI SWIFT grant;
- Relocate GST;
- Move to new PWAC facility.

CITY OF SEABROOK
2016-2017 BUDGET
FUND 20 - ENTERPRISE FUND

902-WATER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
				2016	2016	2017	2016 FORECAST		2016 BUDGET	
	2013	2014	2015	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	320,977	357,090	350,475	382,685	364,230	387,207	22,976	6.31%	4,521	1.18%
3011 EDUCATION INCENTIVE	5,770	5,883	5,890	6,077	5,635	5,477	(158)	-2.80%	(600)	-9.87%
3012 OVERTIME	10,758	14,194	15,059	17,000	16,462	17,000	538	3.27%	0	0.00%
3014 CAR ALLOWANCE	0	1,921	1,998	1,980	1,999	1,980	(19)	-0.97%	0	0.00%
3100 FICA TAXES	24,295	27,728	27,891	31,192	28,590	30,311	1,720	6.02%	(882)	-2.83%
3110 RETIREMENT	67,121	59,154	55,361	57,004	54,111	61,997	7,886	14.57%	4,993	8.76%
3120 HOSPITALIZATION	56,264	62,093	62,688	73,869	59,533	63,775	4,242	7.13%	(10,093)	-13.66%
3125 ACCRUED VACATION EXPENSE	773	3,680	13,436	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	6,536	6,991	10,398	14,080	13,119	13,144	25	0.19%	(936)	-6.65%
3150 GIFT/APPR CERTIFICATES	380	380	428	500	480	500	20	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	72	1,863	80	2,430	1,393	2,519	1,126	80.89%	89	3.67%
3810 OT REIMBURSEMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	492,946	540,978	543,703	586,818	545,553	583,910	38,357	7.03%	(2,908)	-0.50%
4040 GAS & OIL/CITY SUPPLY	13,900	13,312	11,138	14,700	9,424	14,700	5,276	55.99%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	2,030	1,894	8,663	2,100	2,051	2,100	49	2.39%	0	0.00%
4400 MISC SUPPLIES	1,719	2,466	2,025	2,300	1,848	2,300	452	24.48%	0	0.00%
TOTAL SUPPLIES	17,649	17,672	21,826	19,100	13,323	19,100	5,777	43.37%	0	0.00%
5020 DUES & SUBSCRIPTIONS	790	885	1,905	940	1,030	1,000	(30)	-2.91%	60	6.38%
5030 RENTALS & SERVICE AGRMTS	14,506	2,429	4,986	10,700	10,233	14,000	3,767	36.82%	3,300	30.84%
5110 MAINT-AUTOS/EQUIP	7,817	8,149	7,245	10,000	7,647	10,000	2,353	30.77%	0	0.00%
5130 MAINT-WATER SYSTEM MINOR	126,228	123,363	88,589	51,500	47,414	51,500	4,086	8.62%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	4,150	15,048	1,771	4,000	1,545	4,000	2,455	158.82%	0	0.00%
5205 PROF FEES- APPRAISALS	6,431	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES -ENGINEERING	4,914	2,500	2,774	8,000	12,600	6,000	(6,600)	-52.38%	(2,000)	-25.00%
5216 PROF FEES - METER READING	37,906	42,496	39,209	43,000	40,836	43,000	2,164	5.30%	0	0.00%
5227 PROF FEES - CONSULTING	0	19,581	6,250	0	0	0	0	0.00%	0	0.00%
5275 ELECTRICAL SERVICES	0	738	542	1,000	1,078	1,000	(78)	-7.25%	0	0.00%
5280 CHEMICAL SUPPLIES	8,640	7,863	7,749	9,000	5,467	9,000	3,533	64.62%	0	0.00%
5285 LABORATORY FEES	2,707	7,973	9,200	9,000	5,539	10,000	4,461	80.54%	1,000	11.11%
5290 PERMIT FEES	13,913	13,046	13,046	14,500	14,500	14,500	(0)	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	2,938	2,684	4,653	4,800	4,147	4,800	653	15.74%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,590	3,053	2,399	3,000	2,788	3,000	212	7.59%	0	0.00%
5320 INSURANCE-AUTO	2,624	1,944	2,471	2,500	2,643	2,500	(143)	-5.43%	0	0.00%
5400 TELEPHONE	3,186	3,316	3,502	2,900	3,296	2,900	(396)	-12.02%	0	0.00%
5410 UTILITIES	31,543	30,845	36,164	33,000	33,017	33,000	(17)	-0.05%	0	0.00%
5440 COASTAL SUBSIDENCE FEES	150	1,350	1,350	1,350	1,200	1,600	400	33.33%	250	18.52%
5451 PASADENA WATER SUPPLY	486,054	444,576	418,543	470,000	440,690	470,000	29,310	6.65%	0	0.00%
5463 SEABROOK ISLAND	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	1,030	1,871	3,659	1,800	1,285	900	(385)	-29.98%	(900)	-50.00%
5470 DEBT SERVICE AGENT	15,250	375	375	300	375	300	(75)	-20.00%	0	0.00%
5477 INSPECTIONS	25,584	16,940	15,925	15,000	14,990	15,000	10	0.07%	0	0.00%
TOTAL SERVICES	798,952	751,027	672,307	696,290	652,321	698,000	45,679	7.00%	1,710	0.25%
6010 AUTOS & TRUCKS	0	34,052	18,816	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	9,425	0	(9,425)	-100.00%	0	0.00%
6021 METER REPLCMNT PROG	0	0	0	10,000	11,416	10,000	(1,416)	-12.41%	0	0.00%
6070 LAND	905,760	604,065	0	0	0	0	0	0.00%	0	0.00%
6090 WATER MAINT MAJOR	0	0	29,581	150,000	54,092	150,000	95,909	177.31%	0	0.00%
6250 GENERAL FUND REIMB	673,526	635,214	671,336	706,005	706,005	712,267	6,262	0.89%	6,262	0.89%
6325 REDEMPTION OF BONDS	117,500	127,500	132,500	137,500	137,500	215,500	78,000	56.73%	78,000	56.73%
6350 INTEREST ON BONDS & CERT	89,811	82,339	77,246	72,708	85,503	93,730	8,227	9.62%	21,022	28.91%
6355 RESERVE FOR FUTURE DEBT	0	0	0	0	0	0	0	0.00%	0	0.00%
6360 RESERVE WATER STABILIZATI	0	0	0	0	35,000	70,000	35,000	100.00%	70,000	0.00%
6400 AMORTIZATION EXPENSE	0	4,169	4,169	0	0	0	0	0.00%	0	0.00%
6999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	1,786,597	1,487,338	933,647	1,076,213	1,038,941	1,251,497	212,556	20.46%	175,284	16.29%
TOTAL EXPENDITURES	3,096,145	2,797,015	2,171,483	2,378,420	2,250,138	2,552,506	302,369	13.44%	174,086	7.32%

WASTEWATER

Mission Statement

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

Accomplishments on Budget Year 2015-16 Objectives

- Maintained WWTP SWP3;
- Clean &/or TV 60,550 L.F. sanitary sewer lines;
- Quarterly and annual sewer line maintenance;
- Degrease list stations;
- 20 sewer stoppages cleared;
- 12 sewer main repairs;
- 15 manhole repairs;
- Accomplished MS4 Permit Year 1 & 2;
- Converted Red Bluff L.S. to Submersible;
- Maintained a Grease Control Program;
- Replace seals on clarifier #1 – WWTP;
- Maintain bacteria levels per new WWTP permit;
- Replace WWTP mixer;
- Larrabee 1,100' of 6" and 8" CIPP.

Goals for Budget Year 2015-16 Include:

- Continue brick manhole rehabilitation 50 L.F.;
- Replace seals on clarifier #1 – WWTP;
- Additional training for Employees;
- Clean / TV Inspect Sewer System;
- Continue MS4 Requirements for Wastewater Year 8;
- Continue CIPP Rehab of Sewer Mains;
- Look into options for cleaning WWTP aeration basin;
- Rehab WWTP wet well;
- Rehab Repsdorph L.S. wet well;
- Replace Weir Cleaners on Clarifier #1 at WWTP;
- East Meyer pipeburst project;
- Additional GIS mapping
- Smoke Test, Dye Test Sewers in Old Seabrook;
- Convert NASA Lift Station to Submersibles;

CITY OF SEABROOK
2016-2017 BUDGET
FUND 20 - ENTERPRISE FUND

912-SEWER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
	2013	2014	2015	2016	2016	2017	2016 FORECAST		2016 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	255,870	276,058	278,022	292,171	300,201	301,532	1,330	0.44%	9,361	3.20%
3011 EDUCATION INCENTIVE	3,037	3,056	3,029	3,078	3,229	3,078	(151)	-4.69%	0	0.00%
3012 OVERTIME	20,032	20,950	31,774	20,000	19,727	20,000	273	1.38%	0	0.00%
3014 CAR ALLOWANCE	0	1,921	1,998	1,980	2,000	1,980	(20)	-0.98%	0	0.00%
3100 FICA TAXES	20,265	21,996	23,050	24,268	24,267	23,803	(464)	-1.91%	(465)	-1.92%
3110 RETIREMENT	55,143	47,118	44,961	44,369	45,216	49,121	3,905	8.64%	4,752	10.71%
3120 HOSPITALIZATION	28,025	30,631	28,921	36,120	28,581	37,633	9,052	31.67%	1,513	4.19%
3125 ACCRUED VACATION EXPENSE	(744)	(1,032)	(1,264)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	4,465	4,766	7,788	7,397	6,848	7,492	644	9.41%	95	1.29%
3150 GIFT/APPR CERTIFICATES	190	190	190	250	144	250	106	73.61%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	36	828	36	1,350	973	1,439	466	47.90%	89	6.60%
TOTAL PERSONNEL	386,319	406,483	418,504	430,981	431,186	446,327	15,141	3.51%	15,345	3.56%
4040 GAS & OIL/CITY SUPPLY	11,126	8,617	9,721	11,000	7,144	11,000	3,856	53.98%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,713	940	947	1,300	1,113	1,300	187	16.84%	0	0.00%
4400 MISC SUPPLIES	1,624	2,118	1,958	2,500	1,669	2,500	831	49.78%	0	0.00%
TOTAL SUPPLIES	14,463	11,674	12,626	14,800	9,925	14,800	4,875	49.11%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	4,259	5,241	5,533	5,400	5,221	5,400	179	3.43%	0	0.00%
5110 MAINT-AUTOS/EQUIP	5,421	8,642	5,409	8,000	8,228	8,000	(228)	-2.77%	0	0.00%
5120 MAINT-SEWER SYSTEM MINOR	100,049	98,114	51,449	43,500	42,693	43,500	807	1.89%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	2,060	2,419	5,208	4,500	3,803	4,500	697	18.32%	0	0.00%
5215 PROF FEES - ENGINEERING	12,098	6,704	0	3,500	1,976	3,500	1,524	77.09%	0	0.00%
5275 ELECTRICAL SERVICES	1,849	2,843	2,417	4,000	3,687	3,000	(687)	-18.64%	(1,000)	-25.00%
5280 CHEMICAL SUPPLIES	77,218	78,035	77,399	80,000	82,877	81,000	(1,877)	-2.26%	1,000	1.25%
5285 LABORATORY FEES	21,378	23,219	22,529	27,000	21,055	27,000	5,945	28.24%	0	0.00%
5290 PERMIT FEES	17,450	20,112	20,112	22,000	21,996	22,000	4	0.02%	0	0.00%
5300 TRAINING & CONFERENCE	2,443	2,280	4,078	4,000	3,212	4,000	788	24.54%	0	0.00%
5310 UNIFORMS & LAUNDRY	3,590	3,053	2,399	3,000	2,862	3,000	138	4.83%	0	0.00%
5320 INSURANCE-AUTO	2,298	1,664	2,313	2,500	2,448	2,500	52	2.14%	0	0.00%
5400 TELEPHONE	3,360	3,713	3,280	3,500	3,271	3,500	229	7.00%	0	0.00%
5410 UTILITIES	169,927	157,619	160,329	175,000	161,028	175,000	13,972	8.68%	0	0.00%
5455 SLUDGE DISPOSAL	110,309	98,718	116,935	100,000	100,542	100,000	(542)	-0.54%	0	0.00%
5459 CLEAN TV/SEWER SYSTEM	37,916	21,375	28,569	25,000	21,332	25,000	3,668	17.20%	0	0.00%
5465 MISC EXPENDITURES	558	8,660	1,184	450	500	450	(50)	-10.09%	0	0.00%
5470 DEBT SERVICE AGENT	0	375	375	400	375	400	25	6.67%	0	0.00%
TOTAL SERVICES	572,182	542,785	509,516	511,750	487,107	511,750	24,643	5.06%	0	0.00%
6010 AUTOS & TRUCKS	0	35,939	18,816	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	14,419	0	0	0	0	NA	0	0.00%
6100 SEWER SYSTEM MAINT-MAJOR	118,130	110,826	133,655	200,000	191,471	200,000	8,530	4.45%	0	0.00%
6101 SEWER PLANT PAINT & ENGR	0	61,504	552,049	0	0	0	0	0.00%	0	0.00%
6102 LAKESIDE LIFT STN REPAIR	0	0	363,781	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMB	729,653	688,149	727,281	764,839	764,839	771,622	6,783	0.89%	6,784	0.89%
6325 REDEMPTION OF BONDS	117,500	127,500	132,500	137,500	137,500	215,500	78,000	56.73%	78,000	56.73%
6350 INTEREST ON BONDS & CERT	89,811	82,339	77,246	72,708	85,503	93,730	8,227	9.62%	21,022	28.91%
TOTAL CAPITAL OUTLAY	1,055,094	1,106,257	2,019,746	1,175,047	1,179,312	1,280,852	101,540	8.61%	105,806	9.00%
TOTAL EXPENDITURES	2,028,058	2,067,199	2,960,392	2,132,578	2,107,530	2,253,729	146,199	6.94%	121,151	5.68%

CITY OF SEABROOK
2016-2017 BUDGET
FUND 20 - ENTERPRISE FUND

922-SANITATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
	2013	2014	2015	2016	2016	2017	2016 FORECAST		2016 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4080 PLASTIC BAGS	4,450	0	4,410	5,000	5,000	5,000	0	0.00%	0	0.00%
TOTAL SUPPLIES	4,450	0	4,410	5,000	5,000	5,000	0	0.00%	0	0.00%
5466 STORM CLEANUP EXPENSE	7,875	4,461	5,602	7,500	8,717	9,000	283	3.24%	1,500	20.00%
5467 RECYCLING CHARGES	72,372	75,721	77,018	80,711	80,045	82,446	2,401	3.00%	1,735	2.15%
5469 RESIDENTIAL SANIT SERVICE	810,356	855,829	904,468	930,892	957,012	985,722	28,710	3.00%	54,830	5.89%
5479 COMMERCIAL SANIT SERVICE	653,018	678,816	708,780	732,033	793,644	817,454	23,809	3.00%	85,421	11.67%
TOTAL SERVICES	1,543,621	1,614,827	1,695,868	1,751,136	1,839,419	1,894,622	55,204	3.00%	143,486	8.19%
6250 GENERAL FUND REIMBURSEMENT	51,744	27,881	60,275	38,162	38,162	23,418	(14,744)	-38.64%	(14,744)	-38.64%
6251 SANIT FRANCH FOR STREETS	213,750	220,500	231,750	247,680	247,680	260,013	12,333	4.98%	12,333	4.98%
TOTAL CAPITAL OUTLAY	265,494	248,381	292,025	285,842	285,842	283,431	(2,411)	-0.84%	(2,411)	-0.84%
TOTAL EXPENDITURES	1,813,565	1,863,208	1,992,303	2,041,978	2,130,261	2,183,053	52,793	2.48%	141,075	6.91%

UTILITY BILLING CUSTOMER SERVICE**MISSION STATEMENT**

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

Accomplishments on Budget Year 2015-16 Objectives

- Scanning of the past ten years of Hotel Tax Receipts. **Completed.**
- Scanning of the past ten years of Franchise Fee receipts. **Completed.**
- Processed writes off prior to 2013. **Completed.**
- Updated Residential and Commercial Applications, Leak Adjustment Policy and Application, Transfer and Automated Payment Applications. **Completed.**
- Updated the Utility Billing page of the city website. **In progress.**
- Continue to utilize Black Board Connect to contact our delinquent customers, which has significantly dropped our delinquent customers on our monthly cut off list. **Ongoing.**
- Trained on our upgraded hand held software. **Ongoing.**
- Cross training our Service Clerk on ACH procedures. **In Progress.**
- Scanning of ACH customer forms and eliminates huge binders of hard copies. **In progress.**
- Providing superior customer service to all customers.

Goals for Budget Year 2016-17 Include:

- Improving the Utility Billing page of the city website and have all applications available online.
- Review and update Red Flag Policy.
- Implement a record keeping procedure for all scan documents.
- Continue to input all old and new incoming accounts in the (TRRA) Texas Revenue Recovery Association for collections on bad debts.
- Continue training for all in Utility Billing on procedures, time management, recordkeeping, and customer service.
- Continue to review and improve policies for Utility Billing Department.
- Complete policy and procedures Manuel for Utility Billing Department.
- Management training for Utility Billing Manager.
- Implementing statement bills

CITY OF SEABROOK
2016-2017 BUDGET
FUND 20 - ENTERPRISE FUND

905-BILLING

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
	2013	2014	2015	2016	2016	2017	2016 FORECAST		2016 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	SCHANGE	%CHANGE
3010 SALARIES	112,508	122,338	126,142	131,942	136,021	137,068	1,047	0.77%	5,125	3.88%
3012 OVERTIME	414	127	828	500	410	500	90	21.92%	0	0.00%
3100 FICA TAXES	8,381	9,147	9,366	10,132	9,611	10,524	913	9.50%	392	3.87%
3110 RETIREMENT	22,366	19,550	18,234	18,505	18,827	20,743	1,917	10.18%	2,238	12.09%
3120 HOSPITALIZATION	13,602	13,191	17,113	14,413	19,433	23,421	3,988	20.52%	9,008	62.50%
3125 ACCRUED VACATION EXPENSE	192	1,177	496	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	208	241	325	362	348	356	8	2.20%	(6)	-1.58%
3150 GIFT/APPR CERTIFICATES	143	143	143	100	144	100	(44)	-30.56%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	27	621	27	810	513	810	297	57.89%	0	0.00%
TOTAL PERSONNEL	157,841	166,534	172,672	176,764	185,307	193,522	8,216	4.43%	16,758	9.48%
4010 OFFICE SUPPLIES	3,748	4,165	3,266	4,000	2,858	7,200	4,342	151.92%	3,200	80.00%
4011 POSTAGE	16,547	16,965	15,800	18,000	16,640	24,800	8,160	49.04%	6,800	37.78%
4150 SMALL TOOLS & EQUIPMENT	0	0	0	0	996	0	(996)	-100.00%	0	0.00%
TOTAL SUPPLIES	20,295	21,129	19,066	22,000	20,494	32,000	11,506	56.14%	10,000	45.45%
5020 DUES & SUBSCRIPTIONS	100	275	75	275	175	175	0	0.00%	(100)	-36.36%
5025 BANK FEES	24,435	32,122	35,464	35,000	39,631	42,000	2,369	5.98%	7,000	20.00%
5030 RENTALS & SERVICE AGRMTS	5,634	13,303	20,040	25,000	25,678	38,000	12,322	47.99%	13,000	52.00%
5115 MAINT-OFFICE EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	300	1,893	288	2,000	910	3,000	2,090	229.74%	1,000	50.00%
5465 MISC EXPENDITURES	0	0	215	0	29	0	(29)	-100.00%	0	0.00%
TOTAL SERVICES	30,468	47,593	56,082	62,275	66,423	83,175	16,752	25.22%	20,900	33.56%
TOTAL EXPENDITURES	208,604	235,256	247,820	261,039	272,224	308,697	36,473	13.40%	47,658	18.26%

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

YEAR	WATER & SEWER REVENUE BONDS SERIES 2003			WATER & SEWER REVENUE BONDS SERIES 2005			WATER & SEWER REVENUE BONDS SERIES 2008		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2017	110,000	52,065	162,065	115,000	4,485	119,485	51,000	56,362	107,362
2018	115,000	47,170	162,170	0	0	0	53,000	54,260	107,260
2019	115,000	42,053	157,053	0	0	0	55,000	52,077	107,077
2020	125,000	36,935	161,935	0	0	0	58,000	49,811	107,811
2021	130,000	31,372	161,372	0	0	0	61,000	47,421	108,421
2022	135,000	25,587	160,587	0	0	0	65,000	44,908	109,908
2023	140,000	19,580	159,580	0	0	0	65,000	42,230	107,230
2024	145,000	13,350	158,350	0	0	0	69,000	39,552	108,552
2025	155,000	6,897	161,897	0	0	0	70,000	36,709	106,709
2026	0	0	0	0	0	0	402,000	33,825	435,825
2027	0	0	0	0	0	0	419,000	17,263	436,263
2028	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0
TOTAL	1,170,000	275,009	1,445,009	115,000	4,485	119,485	1,368,000	474,418	1,842,418

YEAR	GO REF BONDS 2013 WW/SS PORTION			WATER & SEWER CO'S SERIES 2016			ENTERPRISE FUND TOTAL DEBT PAYMENTS		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINCIPAL	INTEREST	TOTAL
2017	10,000	21,297	31,297	145,000	53,250	198,250	431,000	187,459	618,459
2018	135,000	21,111	156,111	145,000	50,162	195,162	448,000	172,703	620,703
2019	135,000	18,600	153,600	150,000	47,073	197,073	455,000	159,803	614,803
2020	140,000	16,089	156,089	155,000	43,878	198,878	478,000	146,713	624,713
2021	140,000	13,485	153,485	155,000	40,577	195,577	486,000	132,855	618,855
2022	140,000	10,881	150,881	160,000	37,275	197,275	500,000	118,651	618,651
2023	145,000	8,277	153,277	160,000	33,867	193,867	510,000	103,954	613,954
2024	150,000	5,580	155,580	165,000	30,459	195,459	529,000	88,941	617,941
2025	150,000	2,790	152,790	170,000	26,945	196,945	545,000	73,341	618,341
2026	0	0	0	175,000	23,324	198,324	577,000	57,149	634,149
2027	0	0	0	175,000	19,596	194,596	594,000	36,859	630,859
2028	0	0	0	180,000	15,869	195,869	180,000	15,869	195,869
2029	0	0	0	185,000	12,035	197,035	185,000	12,035	197,035
	0	0	0	190,000	8,094	198,094	190,000	8,094	198,094
				190,000	4,047	194,047	190,000	4,047	194,047
TOTAL	1,145,000	118,110	1,263,110	2,500,000	446,448	2,946,448	6,298,000	1,318,470	7,616,470

SPECIAL REVENUES

ECONOMIC DEVELOPMENT CORPORATION**MISSION STATEMENT**

The Seabrook Economic Development Corporation (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 2015-16 Objectives

- **Focus on the development and promotion of Old Seabrook. This will include:**
 - Development of commercial corridor of old Seabrook - *Seabrook EDC is working with SWA Consultants on the development of a Main Street overlay for re-development ideas. This overlay will include standards for sidewalks, parking, signage and more.*
 - Explore city infrastructure issues / options *Ongoing.*
 - Develop marketing materials / branding on Old Seabrook and promoting sites for commercial development - *Will begin implementing after the SWA study is completed.*
 - Work with P&Z and City on ordinances / zoning *Ongoing.*
- **Reviewing and potential expansion of incentives for SH146 businesses**
 - Will be reviewing with additional fine-tuning for relocation incentives for business development. *Ongoing.*
- **Drive full development of The Point** *Ongoing.*

Goals for Budget Year 2016-17 Include:

- **Promote Seabrook branding, image enhancement, communication and key marketing initiatives.**
 - Develop branding campaign with distinct branding and signage for each district within the city: The Point, Old Seabrook, SH146 Corridor, North Seabrook, NASA Parkway / Lakefront.
 - Partner with P&Z and City to develop design enhancements to the SH146 corridor to incorporate Seabrook-specific design enhancements.
 - Development of entry signage / gateway into city
 - Support implementation of the view corridor and boardwalk recommendation as outlined in the Waterfront development Plan and the Comprehensive Master Plan.
- **Focus on the development and promotion of Old Seabrook. This will include:**
 - Development of retail corridor along Main Street
 - Explore city infrastructure issues / options for parking and pedestrian traffic
 - Work with P&Z and City on ordinances / zoning
 - Support the application of a Main Street / Livable Centers Grant from H-GAC for Old Seabrook
- **Reviewing and potential expansion of incentives for business development.**
 - Old Seabrook EDC Improvement Project
 - Demolition Grant Program
 - Storefront Façade Improvement Grant
 - Chapter 380 Agreement
- **Provide guidance to the Seabrook City Council on economic development decisions and future land uses.**

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

EDC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
SALES TAX	744,990	794,094	880,433	800,000	928,465	835,619	835,619	835,619	835,619	835,619
GRANT PROCEEDS	24,961	7,780	0	0	0	0	0	0	0	0
INTEREST INCOME	4,811	8,324	3,350	2,900	5,969	3,217	5,095	4,153	3,196	2,220
OTHER INCOME	2,875	2,100	2,505	1,920	1,167	0	1,700	1,800	1,900	2,000
TRSFRR (TO)/FRM OTHR FD	0	(522,168)	(74,832)	0	0	0	0	0	0	0
TOTAL REVENUES	777,636	290,130	811,456	804,820	935,601	838,835	842,414	841,571	840,715	839,838
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	112	72	739	100	1,505	100	103	106	109	113
SERVICES	173,239	145,737	158,758	1,097,240	391,852	1,267,221	1,279,893	1,292,692	805,619	813,675
CAPITAL OUTLAY	202,187	303,000	15,982	0	0	0	0	0	0	0
TOTAL EXPENSES	375,538	448,809	175,479	1,097,340	393,356	1,267,321	1,279,996	1,292,798	805,728	813,788
NET REVENUES	402,098	(158,679)	635,977	(292,520)	542,245	(428,486)	(437,582)	(451,227)	34,987	26,050
FUND BALANCE										
BEGINNING BAL-UNRESTR	2,146,570	2,647,423	2,363,744	2,874,721	2,874,721	3,216,965	2,588,480	1,950,898	1,299,671	1,134,657
NET REVENUES	402,098	(158,679)	635,977	(292,520)	542,245	(428,486)	(437,582)	(451,227)	34,987	26,050
GENERAL FUND TRANSFER	(125,000)	(125,000)	(125,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
BOND RESERVE ELIMIN	223,755	0	0	0	0	0	0	0	0	0
ENDING BAL-UNRESTR	2,647,423	2,363,744	2,874,721	2,382,201	3,216,965	2,588,480	1,950,898	1,299,671	1,134,657	960,707
Bond Reserve	0	0	0	0	0	0	0	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.	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
TOTAL EDC FUND BALANCE	2,827,422.71	2,543,744	3,054,721	2,562,201	3,396,965	2,768,480	2,130,898	1,479,671	1,314,657	1,140,707

CITY OF SEABROOK
2016-2017 BUDGET
FUND 70 - EDC

707 - EDC

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS 2016 FORECAST		2017 BUDGET VS 2016 BUDGET	
	2013	2014	2015	2016 BUDGET	2016 FORECAST	2017 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
	4010 OFFICE SUPPLIES	112	72	258	100	1,505	100	(1,405)	-93.35%	0
4150 SMALL EQUIPMENT	0	0	481	0	0	0	(481)	-100.00%	0	0.00%
TOTAL SUPPLIES	112	72	739	100	1,505	100	(1,886)	-255.29%	0	0.00%
5010 ADVERTISING	47,914	49,779	64,758	80,000	60,269	82,000	21,731	36.06%	2,000	2.50%
5020 DUES & SUBSCRIPTIONS	40	65	1,169	750	6,222	1,485	(4,737)	-76.13%	735	98.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	2,290	2,290	2,430				
5182 TRAIL MAINTENANCE	12,653	15,713	0	30,000	22,192	30,000	7,808	35.19%	0	0.00%
5215 PROF FEES - ENGINEERING	2,241	0	3,956	40,000	15,341	40,000	24,659	160.75%	0	0.00%
5220 PROF FEES - LEGAL	27,385	17,261	29,768	40,000	37,415	36,000	(1,415)	-3.78%	(4,000)	-10.00%
5227 PROF FEES - CONSULTING	73,500	50,300	42,972	57,500	128,080	52,806	(75,274)	-58.77%	(4,694)	-8.16%
5300 TRAINING & CONFERENCE	7,065	10,320	14,700	21,500	13,163	21,000	7,837	59.53%	(500)	-2.33%
5400 TELEPHONE	657	655	582	0	286	0	(286)	-100.00%	0	0.00%
5465 MISC EXPENDITURES	1,107	1,644	854	2,000	1,255	1,500	245	19.51%	(500)	-25.00%
5610 BUSINESS INCENTIVES	0	0	0	0	0	0	0	0.00%	0	0.00%
5617 ECONOMIC DEVELOPMENT PROJECTS	675	0	0	698,200	105,340	250,000	144,660	137.33%	(448,200)	-64.19%
5620 ECONOMIC DEVELOPMENT INCENTIVES	0	0	0	125,000	0	750,000	750,000	0.00%	625,000	500.00%
TOTAL SERVICES	173,239	145,737	158,758	1,097,240	391,852	1,267,221	875,229	551.30%	169,841	15.48%
6020 EQUIPMENT	10,564	0	15,982	0	0	0	0	0.00%	0	0.00%
6036 WATERFRONT	0	303,000	0	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMBURSEMENT	125,000	125,000	125,000	200,000	200,000	200,000	0	0.00%	0	0.00%
6325 REDEMPTION OF BONDS	185,000	0	0	0	0	0	0	0.00%	0	0.00%
6350 INTEREST ON BONDS & CERT	6,623	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	327,187	428,000	140,982	200,000	200,000	200,000	0	0.00%	0	0.00%
TOTAL EXPENDITURES	500,538	573,809	300,479	1,297,340	593,356	1,467,321	873,344	290.65%	169,841	13.09%

EDC BUDGET FOR FY 2016-2017

ACCOUNT	EXPENSE ACCOUNT TITLE • Expense Detail	
4010	OFFICE SUPPLIES	\$100
5010	ADVERTISING <i>(no greater than 10% of total revenues)</i>	\$82,000
	• Houston Business Journal (12 months - print & online)	44,000
	• Buy Local Campaign	16,000
	• Seabrook Event Sponsorship	10,000
	• Other advertising opportunities	10,000
	• Promotional items	2,000
5020	DUES & SUBSCRIPTIONS	\$1,485
	• Texas Economic Development Council (TEDC)	500
	• IEDC membership	405
	• Archive Social Web Services (for open records reporting)	290
	• Houston Economics Club	150
	• International Council of Shopping Centers (ICSC)	100
	• Annual Bank of America credit card fee	40
5030	SERVICES	\$2,430
	• Website hosting and maintenance	2,000
	• iContact	400
	• EDC domains	30
5182	TRAIL MAINTENANCE	\$30,000
5215	ENGINEERING / GIS	\$40,000
5220	LEGAL	\$36,000
5227	CONSULTING	\$52,806
	• Bay Area Houston Economic Partnership (2014-2016)	20,000
	• Marsh Darcy Partners Consulting Services	18,806
	• Economic Alliance Houston Port Region (2015-2018)	12,500
	• Economic Impact Analysis	1,500
5300	TRAINING & CONFERENCE	\$21,000
	• BAHEP table for annual banquet (8 seats)	1,500
	• BAHEP trip to Washington D.C. (1 person)	2,500
	• Economic Alliance table for annual banquet (8 seats)	1,000
	• Economic Alliance trip to Washington, DC (1 person)	2,000
	• ICSC Annual Conference in Las Vegas	2,500
	• Keels & Wheels Preview Event	2,000
	• Meetings, Events and Luncheons	1,000
	• Seabrook Economic Development Summit	3,500
	• TEDC Quarterly Conferences	3,500
	• Training for EDC Board members	1,500
5465	MISCELLANEOUS (cell phone, bank fees, board items)	\$1,500
5617	ECONOMIC DEVELOPMENT PROJECTS	\$250,000
5620	ECONOMIC DEVELOPMENT INCENTIVE PROGRAM	\$750,000
TOTAL SERVICES & SUPPLIES		\$1,267,321
TOTAL CAPITAL OUTLAY		\$0
TOTAL EXPENDITURES		\$1,267,321
TOTAL INTERFUND TRANSFERS		
6250	ADMINISTRATIVE SERVICES AGREEMENT	\$200,000
TOTAL		\$1,467,321

CRIME CONTROL & PREVENTION DISTRICT**MISSION STATEMENT**

The mission of the City of Seabrook Crime Control and Prevention District is developing local solutions 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 2015-16 Objectives

- Crime Prevention Programs
- EDC business notices
- Establish hours utilizing the ATV on trails and parks
- Increased hours on marine patrol
- Marine training with USCG

Goals for Budget Year 2016-17 Include:

- Inspection Pad W/ Drive on Scales
- Fleet Vehicles
- Training
 - Crash and Reconstruction
 - Basic C.V.E. Training for Patrol
 - C.V.E. Training for the Courts
- Weight Initiative
 - S.T.E.P.
 - Multi-Agency
- Crash/Reconstruction Team
 - Once Staffed and Training complete
 - C.V.E. to work all Motor Vehicle Crashes (while on duty)
- Traffic Enforcement
 - Assist Patrol with Traffic Enforcement
 - S.T.E.P
 - High Complaint Areas

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

CRIME DISTRICT	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
SALES TAX	714,434	765,434	830,041	768,000	888,018	799,216	799,216	799,216	799,216	799,216
INTEREST INCOME	108	85	217	100	2,058	1,182	101	100	75	698
MISC. REVENUE	8	601	0	0	0	0	0	0	0	0
TOTAL REVENUES	714,550	766,120	830,258	768,100	890,075	800,398	799,317	799,316	799,291	799,913
BASE EXPENSES										
PERSONNEL SERVICES	586,449	583,709	461,212	494,122	461,287	500,674	515,695	531,165	547,100	563,513
MATERIALS & SUPPLIES	13,520	13,238	6,197	15,000	3,495	15,000	15,450	15,914	16,391	16,883
SERVICES	60,393	26,224	38,247	55,000	36,001	55,000	56,650	58,350	60,100	61,903
CAPITAL OUTLAY	0	6,000	51,386	0	0	0	0	0	0	0
TOTAL EXPENSES	660,362	629,171	557,042	564,122	500,783	570,674	587,795	605,428	623,591	642,299
NET REVENUES	54,188	136,949	273,215	203,978	389,292	229,723	211,522	193,887	175,700	157,614
FUND BALANCE										
BEGINNING BALANCE	328,154	382,343	519,292	792,507	792,507	1,181,799	579,185	637,714	678,609	697,636
NET REVENUES	54,188	136,949	273,215	203,978	389,292	229,723	211,522	193,887	175,700	157,614
TRFSR TO PS FLEET						(832,337)	(152,993)	(152,993)	(156,672)	(156,672)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	382,343	519,292	792,507	996,484	1,181,799	579,185	637,714	678,609	697,636	698,579

**CITY OF SEABROOK
2016-2017 BUDGET
FUND 50 - CRIME DISTRICT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
				2016	2016	2017	2016 FORECAST		2016 BUDGET	
	2013	2014	2015	BUDGET	FORECAST	BUDGET	CHANGE	%CHANGE	CHANGE	%CHANGE
3010 SALARIES	393,184	390,088	287,677	331,328	307,279	341,012	33,733	10.98%	9,684	2.92%
3011 EDUCATION	13,111	12,764	10,176	9,150	7,615	10,230	2,615	34.35%	1,080	11.80%
3012 OVERTIME	16,964	25,470	35,112	15,000	35,245	15,000	(20,245)	-57.44%	0	0.00%
3100 FICA TAXES	31,352	31,553	24,552	27,595	25,433	28,046	2,613	10.28%	451	1.63%
3110 RETIREMENT	84,139	69,050	48,164	50,004	45,636	55,425	9,789	21.45%	5,421	10.84%
3120 HOSPITALIZATION	41,924	47,683	48,005	51,947	31,998	42,316	10,318	32.25%	(9,631)	-18.54%
3130 WORKERS COMPENSATION	5,774	7,101	7,526	7,747	7,225	7,564	339	4.69%	(183)	-2.36%
3350 UNEMPLOYMENT BENEFITS	0	0	0	1,350	855	1,080	225	26.32%	(270)	-20.00%
TOTAL PERSONNEL	586,449	583,709	461,212	494,122	461,287	500,674	39,387	8.54%	6,552	1.33%
4040 GAS & OIL/CITY SUPPLY	13,520	13,238	6,197	15,000	3,495	15,000	11,505	329.14%	0	0.00%
TOTAL SUPPLIES	13,520	13,238	6,197	15,000	3,495	15,000	11,505	329.14%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	20,919	690	5,501	6,000	1,183	6,000	4,817	407.38%	0	0.00%
5110 MAINT-AUTOS/EQUIP	9,379	1,959	850	7,000	1,364	7,000	5,636	413.12%	0	0.00%
5300 TRAINING & CONFERENCE	337	1,082	20	1,000	311	1,000	689	221.30%	0	0.00%
5310 UNIFORMS & LAUNDRY	4,415	2,348	10,075	10,000	3,243	10,000	6,757	208.33%	0	0.00%
5340 DETENTION SUPPLIES	7,536	8,917	11,998	10,000	11,518	10,000	(1,518)	-13.18%	0	0.00%
5400 TELEPHONE	760	430	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	4,775	126	1,436	5,000	3,745	5,000	1,255	33.50%	0	0.00%
5473 AMORTIZATION EXP-FLEET FUND	0	0	0	0	0	0	0	0.00%	0	0.00%
5490 CRIME PREVENTION DIV EXP	199	1,785	736	2,000	1,958	2,000	42	2.16%	0	0.00%
5491 BIKE PATROL	0	0	3,370	5,000	5,250	5,000	(250)	-4.76%	0	0.00%
5494 GREAT	0	0	0	0	0	0	0	0.00%	0	0.00%
5496 D.A.R.E.	0	0	0	0	0	0	0	0.00%	0	0.00%
5497 C.I.D.	6,837	5,029	2,438	5,000	5,865	5,000	(865)	-14.75%	0	0.00%
5499 PROJECT S.A.V.E.D.	0	0	0	0	0	0	0	0.00%	0	0.00%
5501 SCHOOL PROGRAMS	0	0	0	0	0	0	0	0.00%	0	0.00%
5503 MARINE PATROL	5,235	3,858	1,824	4,000	1,563	4,000	2,437	155.86%	0	0.00%
TOTAL SERVICES	60,393	26,224	38,247	55,000	36,001	55,000	18,999	52.77%	0	0.00%
6010 AUTOS & TRUCKS	0	0	51,386	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	6,000	0	0	0	0	0	0.00%	0	0.00%
6300 TRSFR TO FLEET FLUND	0	0	0	0	0	832,337	832,337	0.00%	832,337	0.00%
	0	6,000	51,386	0	0	832,337	832,337	0.00%	832,337	0.00%
TOTAL EXPENDITURES	660,362	629,171	557,042	564,122	500,783	1,403,011	902,228	180.16%	838,889	148.71%

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			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
HOTEL OCCUPANCY TAX	451,977	509,079	511,215	400,000	453,487	465,000	615,000	615,000	615,000	615,000
INTEREST INCOME	734	327	615	105	3,247	2,958	800	800	800	800
SALTWATER DERBY REVENUE	1,660	10,265	0	0	0	0	0	0	0	0
SEABROOK FESTIVAL REVENUE	0	0	23,000	17,950	113,651	100,954	0	0	0	0
CITY CONTRIB SEABROOK FEST					15,000	0				
TOTAL REVENUES	454,371	519,672	534,830	418,055	585,386	568,912	615,000	615,000	615,000	615,000
BASE EXPENSES										
PERSONNEL SERVICES	65,167	66,806	68,074	82,030	75,328	106,941	110,149	113,453	116,857	120,363
MATERIALS & SUPPLIES	260	1,708	403	1,000	1,000	1,000	1,030	1,061	1,093	1,126
SERVICES	215,718	285,407	247,056	300,100	440,962	356,890	367,597	378,625	389,983	401,683
CAPITAL OUTLAY	37,425	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	318,569	353,921	315,532	383,130	517,290	464,831	478,775	493,139	507,933	523,171
NET REVENUES	135,801	165,751	219,298	34,926	68,096	104,081	136,225	121,861	107,067	91,829
FUND BALANCE										
BEGINNING BALANCE	954,490	1,090,291	1,256,042	1,475,339	1,475,339	1,543,435	1,647,516	1,783,741	1,905,602	2,012,669
NET REVENUES	135,801	165,751	219,298	34,926	68,096	104,081	136,225	121,861	107,067	91,829
BUILDING FUND RESERVE - 25%*	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE-RESERVED	1,090,291	1,256,042	1,475,339	1,510,265	1,543,435	1,647,516	1,783,741	1,905,602	2,012,669	2,104,498
* CUMMULATIVE - BUILDING FUND	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176
FUND BALANCE UNRESERVED	731,115	896,866	1,116,163	1,151,089	1,184,259	2,006,692	2,142,917	2,264,778	2,371,845	2,463,674

CITY OF SEABROOK
2016-17 BUDGET
FUND 15 - HOTEL/MOTEL FUND

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS 2016 FORECAST		2017 BUDGET VS 2016 BUDGET	
	2013	2014	2015	2016 BUDGET	2016 FORECAST	2017 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	48,577	46,808	47,137	60,142	53,654	74,616	20,962	39.07%	14,474	24.07%
3011 EDUCATION INCENTIVE	0	0	740	0	750	750				
3012 OVERTIME	0	53	55	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	5,400	5,400	5,400	5,400	1,800	1,800	0	0.03%	(3,600)	-66.67%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	4,094	3,941	4,014	5,071	4,211	5,903	1,692	40.18%	832	16.40%
3110 RETIREMENT	6,958	5,786	5,469	5,497	7,834	12,029	4,195	53.55%	6,532	118.82%
3120 HOSPITALIZATION	0	4,474	5,069	5,231	6,859	11,167	4,308	62.81%	5,936	113.47%
3130 WORKER'S COMPENSATION	81	89	134	158	115	195	80	69.71%	37	23.64%
3150 GIFT CERTIFICATES	48	48	48	125	0	75	75	0.00%	(50)	-40.00%
3350 UNEMPLOYMENT BENEFITS	9	207	9	405	105	405	300	284.91%	0	0.00%
TOTAL PERSONNEL	65,167	66,806	68,074	82,030	75,328	106,941	31,612	41.97%	24,161	29.45%
4010 OFFICE SUPPLIES	204	80	281.06	500	500	500	0	0.00%	0	0.00%
4011 POSTAGE	28	82	42.24	500	500	500	0	0.00%	0	0.00%
4150 SMALL EQUIPMENT	28	1,546	79.98	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	260	1,708	403	1,000	1,000	1,000	0	0.00%	0	0.00%
5010 ADVERTISING	82,106	117,139	94,814.44	102,550	102,550	90,000	(12,550)	-12.24%	(12,550)	-12.24%
5020 DUES & SUBSCRIPTIONS	248	130	583.19	600	620	4,865	4,245	684.68%	4,265	710.83%
5030 RENTALS & SERVICE AGREEMENTS	0	0	1,836.86	2,000	2,000	2,000	0	0.00%	0	0.00%
5175 JANITORIAL	0	180	0.00	0	0	0	0	0.00%	0	0.00%
5227 PROF FEES - CONSULTING	0	0	0.00	0	13,500	0				
5293 ARTS	0	0	0.00	0	0	10,000	10,000	0.00%	10,000	0.00%
5294 HISTORICAL PRESERVATION	15,000	0	0.00	0	0	0	0	0.00%	0	0.00%
5300 TRAVEL & CONFERENCE	8,901	5,265	1,839.47	3,000	4,030	5,250	1,220	30.27%	2,250	75.00%
5330 INSURANCE	0	0	0.00	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	900	899	937.59	950	1,775	2,150	375	21.13%	1,200	126.32%
5410 UTILITIES	0	0	0.00	0	0	0	0	0.00%	0	0.00%
5464 SPORTS	0	4,600	0.00	0	0	0	0	0.00%	0	0.00%
5465 MISCELLANEOUS	476	113	455.08	1,000	125	125	0	0.00%	(875)	-87.50%
5466 EVENTS	108,087	157,081	144,000.00	190,000	155,000	187,500	32,500	20.97%	(2,500)	-1.32%
5467 SEABROOK FESTIVAL EXP - HOT	0	0	2,589.00	0	28,512	50,000				
5468 SEABROOK FESTIVAL EXP - CITY	0	0	0.00	0	132,850	0				
5475 CONTINGENCY	0	0	0.00	0	0	5,000	5,000	0.00%	5,000	0.00%
5616 BEACH IMPROVEMENTS	0	0	0.00	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	215,718	285,407	247,056	300,100	440,962	356,890	40,790	9.25%	6,790	2.26%
6039 SIGNAGE	37,425	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	37,425	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	318,569	353,921	315,532	383,130	517,290	464,831	72,402	14.00%	30,951	8.08%

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 A1 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 \$.612611 includes a rate of \$.189155 for the repayment of debt.

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

DEBT SERVICE	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
AD VALOREM TAXES	1,526,166	1,488,202	1,678,978	1,980,691	1,980,691	1,983,082	1,982,878	1,983,259	1,981,133	1,984,148
PENALTIES & INTEREST	13,378	13,764	15,819	17,000	17,000	17,000	17,000	17,000	17,000	17,000
INTEREST	2,138	785	1,340	805	805	902	909	916	924	931
REFUNDING PROCEEDS	3,975,000	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	5,516,681	1,502,751	1,696,137	1,998,496	1,998,496	2,000,983	2,000,787	2,001,175	1,999,057	2,002,079
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	4,002,209	2,325	2,925	3,250	3,250	3,250	3,250	3,250	3,250	3,250
CAPITAL OUTLAY	1,518,395	1,504,256	1,642,427	1,980,691	1,980,691	1,983,082	1,982,878	1,983,259	1,981,133	1,984,148
TOTAL EXPENSES	5,520,605	1,506,581	1,645,352	1,983,941	1,983,941	1,986,332	1,986,128	1,986,509	1,984,383	1,987,398
NET REVENUES	(3,923)	(3,830)	50,785	14,555	14,555	14,652	14,659	14,666	14,674	14,681
FUND BALANCE										
BEGINNING BALANCE	1,746,035	1,742,112	1,738,282	1,789,067	1,789,067	1,803,622	1,818,273	1,832,933	1,847,599	1,862,273
NET REVENUES	(3,923)	(3,830)	50,785	14,555	14,555	14,652	14,659	14,666	14,674	14,681
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,742,112	1,738,282	1,789,067	1,803,622	1,803,622	1,818,273	1,832,933	1,847,599	1,862,273	1,876,954

CITY OF SEABROOK
GENERAL FUND
DEBT SERVICE REQUIREMENTS

YEAR	GO BONDS SERIES 2003			GO BONDS SERIES 2005			GO BONDS SERIES 2008			CERTIFICATES OF OBLIGATION SERIES 2010		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2017	275,000	129,580	404,580	385,000	14,438	399,438	270,000	244,763	514,763	50,000	25,676	75,676
2018	285,000	117,480	402,480	0	0	0	280,000	228,562	508,562	55,000	23,855	78,855
2019	300,000	104,940	404,940	0	0	0	295,000	211,763	506,763	60,000	21,852	81,852
2020	310,000	91,740	401,740	0	0	0	310,000	198,487	508,487	60,000	19,667	79,667
2021	325,000	78,100	403,100	0	0	0	320,000	186,088	506,088	65,000	17,482	82,482
2022	340,000	63,800	403,800	0	0	0	335,000	173,287	508,287	70,000	15,114	85,114
2023	355,000	48,840	403,840	0	0	0	350,000	159,888	509,888	70,000	12,565	82,565
2024	370,000	33,220	403,220	0	0	0	370,000	145,887	515,887	70,000	10,016	80,016
2025	385,000	16,940	401,940	0	0	0	385,000	130,903	515,903	70,000	7,466	77,466
2026	0	0	0	0	0	0	1,365,000	115,310	1,480,310	70,000	4,917	74,917
2027	0	0	0	0	0	0	1,430,000	59,345	1,489,345	65,000	2,367	67,367
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
2031	0	0	0	0	0	0	0	0	0	0	0	0
2032	0	0	0	0	0	0	0	0	0	0	0	0
2033	0	0	0	0	0	0	0	0	0	0	0	0
2034	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	2,945,000	684,640	3,629,640	385,000	14,438	399,438	5,710,000	1,854,283	7,564,283	705,000	160,976	865,976

YEAR	GO REFUNDING BOND SERIES 2013			GO BONDS SERIES 2015			GO BONDS TOTAL		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2017	40,000.00	71,238	111,238	245,000	232,387	477,387	1,265,000	718,082	1,983,082
2018	445,000.00	70,494	515,494	250,000	227,487	477,487	1,315,000	667,878	1,982,878
2019	455,000.00	62,217	517,217	250,000	222,487	472,487	1,360,000	623,259	1,983,259
2020	455,000.00	53,754	508,754	265,000	217,485	482,485	1,400,000	581,133	1,981,133
2021	470,000.00	45,291	515,291	265,000	212,187	477,187	1,445,000	539,148	1,984,148
2022	475,000.00	36,549	511,549	265,000	206,888	471,888	1,485,000	495,638	1,980,638
2023	490,000.00	27,714	517,714	265,000	201,588	466,588	1,530,000	450,595	1,980,595
2024	495,000.00	18,600	513,600	275,000	194,962	469,962	1,580,000	402,685	1,982,685
2025	505,000.00	9,393	514,393	285,000	188,088	473,088	1,630,000	352,790	1,982,790
2026	0	0	0	250,000	179,537	429,537	1,685,000	299,764	1,984,764
2027	0	0	0	255,000	172,037	427,037	1,750,000	233,749	1,983,749
2028	0	0	0	685,000	164,387	849,387	685,000	164,387	849,387
2029	0	0	0	705,000	143,838	848,838	705,000	143,838	848,838
2030	0	0	0	730,000	120,926	850,926	730,000	120,926	850,926
2031	0	0	0	750,000	97,201	847,201	750,000	97,201	847,201
2032	0	0	0	775,000	72,826	847,826	775,000	72,826	847,826
2033	0	0	0	800,000	49,576	849,576	800,000	49,576	849,576
2034	0	0	0	825,000	25,576	850,576	825,000	25,576	850,576
TOTAL	3,830,000	395,250	4,225,250	8,140,000	2,929,463	11,069,463	21,715,000	6,039,050	27,754,050

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 the 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.

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

CAPITAL IMPACT FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
IMPACT FEES - WATER	52,542	88,832	54,816	35,000	28,800	29,000	40,000	40,000	40,000	40,000
IMPACT FEES - SEWER	79,665	151,320	83,785	65,000	52,517	53,000	60,000	60,000	60,000	60,000
INTEREST	<u>2,130</u>	<u>754</u>	<u>1,253</u>	<u>800</u>	<u>6,900</u>	<u>8,400</u>	<u>1,307</u>	<u>658</u>	<u>708</u>	<u>758</u>
TOTAL REVENUES	134,337	240,906	139,854	100,800	88,217	90,400	101,307	100,658	100,708	100,758
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	27,755	15,300	77,103	200,000	60,000	0	0	0	0	0
CAPITAL OUTLAY	<u>218,116</u>	<u>0</u>	<u>0</u>	<u>1,297,800</u>	<u>0</u>	<u>0</u>	<u>1,400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	245,871	15,300	77,103	1,497,800	60,000	0	1,400,000	0	0	0
NET REVENUES	(111,533)	225,606	62,751	(1,397,000)	28,217	90,400	(1,298,693)	100,658	100,708	100,758
FUND BALANCE										
BEG BALANCE UNRESERVED	2,318,565	2,207,032	2,432,638	2,495,389	2,495,389	2,523,605	2,614,005	1,315,312	1,415,970	1,516,678
NET REVENUES	(111,533)	225,606	62,751	(1,397,000)	28,217	90,400	(1,298,693)	100,658	100,708	100,758
RESERVE FUTURE PROJS	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	2,207,032	2,432,638	2,495,389	1,098,389	2,523,605	2,614,005	1,315,312	1,415,970	1,516,678	1,617,436

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

LAKESIDE EXTENSION	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
<i>BASE REVENUES</i>										
INTEREST EARNINGS	228	113	167	125	439	125	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	0	0	0
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	228	113	167	125	439	125	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	2,312	0	202,568	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	290,000	14,882	136,439	0	0	0	0
TOTAL EXPENSES	0	0	2,312	290,000	217,450	136,439	0	0	0	0
NET REVENUES	228	113	(2,144)	(289,875)	(217,012)	(136,314)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	355,129	355,357	355,470	353,326	353,326	136,314	(0)	(0)	(0)	(0)
NET REVENUES	228	113	(2,144)	(289,875)	(217,012)	(136,314)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	355,357	355,470	353,326	63,451	136,314	(0)	(0)	(0)	(0)	(0)

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

	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
<i>BASE REVENUES</i>										
GRANT PROCEEDS	2,493,524	1,407,856	174,803	720,000	332,198	387,802	(0)	(0)	(0)	(0)
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
	0	0	57,395	0	0	0	0	0	0	0
TOTAL REVENUES	2,493,524	1,407,856	232,198	720,000	332,198	387,802	(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	2,350	0	0	0	31,123	0	0	0	0	0
CAPITAL OUTLAY	<u>2,491,174</u>	<u>1,407,856</u>	<u>232,198</u>	<u>720,000</u>	<u>394,521</u>	<u>294,356</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	2,493,524	1,407,856	232,198	720,000	425,644	294,356	0	0	0	0
NET REVENUES	0	0	0	0	(93,446)	93,446	(0)	(0)	(0)	(0)
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	0	0	(93,446)	(0)	(0)	(0)	(0)
NET REVENUES	0	0	0	0	(93,446)	93,446	(0)	(0)	(0)	(0)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	(93,446)	0	(0)	(0)	(0)	(0)

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
FIBER OPTIC**

PW/AC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
INTEREST EARNINGS	N/A	N/A	192	0	0	0	0	0	0	0
OTHER REVENUE	N/A	N/A	0	0	463	100	0	0	0	0
BOND PROCEEDS	N/A	N/A	529,672	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	529,864	0	463	100	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	19,001	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	9,856	510,000	423,356	78,214	0	0	0	0
TOTAL EXPENSES	0	0	28,857	510,000	423,356	78,214	0	0	0	0
NET REVENUES	0	0	501,007	(510,000)	(422,893)	(78,114)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	0	0	501,007	501,007	78,114	0	0	0	0
NET REVENUES	0	0	501,007	(510,000)	(422,893)	(78,114)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	501,007	(8,993)	78,114	0	0	0	0	0

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
PUBLIC WORKS & ANIMAL CONTROL FACILITY**

PWAC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
BASE REVENUES										
INTEREST EARNINGS	N/A	N/A	2,568	2,500	14,921	2,500	0	0	0	0
OTHER REVENUE	N/A	N/A	0	0	776,000	0	0	0	0	0
BOND PROCEEDS	N/A	N/A	<u>6,910,957</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	0	0	6,913,524	2,500	790,921	2,500	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	265,000	0	0	0	0
SERVICES	0	0	212,666	175,000	147,561	152,317	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,522,412</u>	<u>198,627</u>	<u>6,667,375</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	0	0	212,666	6,697,412	346,188	7,084,693	0	0	0	0
NET REVENUES	0	0	6,700,858	(6,694,912)	444,733	(7,082,193)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	0	0	0	6,700,858	6,700,858	7,145,591	63,398	63,398	63,398	63,398
NET REVENUES	0	0	6,700,858	(6,694,912)	444,733	(7,082,193)	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	0	0	6,700,858	5,946	7,145,591	63,398	63,398	63,398	63,398	63,398

CITY OF SEABROOK
2016-2017 BUDGET
FUND 32 - CAPITAL PROJECTS
PUBLIC WORKS & ANIMAL CONTROL FACILITY

EXPENDITURES	FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
	2013	2014	2015	2016	2016	2017	2015 FORECAST		2015 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4150 SMALL TOOLS & EQUIPMENT	N/A	N/A	0	0	0	265,000				
TOTAL SUPPLIES	0	0	0	0	0	265,000				
5211 PROF FEES - INSPECTIONS	N/A	N/A	0	0	0	0	0	0.00%	0	0.00%
5212 PROF FEES- ARCHITECT	N/A	N/A	144,086	175,000	141,041	114,837	(26,204)	-18.58%	(60,163)	-34.38%
5215 PROF FEES - ENGINEERING	N/A	N/A	15,035	0	6,520	13,480	6,960	106.75%	13,480	#DIV/0!
5465 MISC EXPENSE	N/A	N/A	0	0	0	24,000	24,000	0.00%	24,000	#DIV/0!
5470 DEBT SERVICE AGENT	N/A	N/A	0	0	0	0	0	0.00%	0	0.00%
5472 BOND ISSUANCE COSTS	N/A	N/A	53,545	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	0	0	212,666	175,000	147,561	152,317	24,000	16.26%	(22,683)	0.00%
6020 EQUIPMENT	N/A	N/A	0	0	0	0	0	0.00%	0	0.00%
6050 FACILITIES	N/A	N/A	0	6,522,412	198,627	6,667,375	6,468,749	3256.74%	144,963	2.22%
TOTAL CAPITAL OUTLAY	0	0	0	6,522,412	198,627	6,667,375	6,468,749	33	144,963	2.22%
TOTAL EXPENDITURES	0	0	212,666	6,697,412	198,627	7,084,693	6,468,749	3256.74%	387,281	0.00%

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
FIRE TRUCK BONDS**

FIRE DEPT PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2017	2018	2019	2020
<i>BASE REVENUES</i>										
INTEREST EARNINGS	558	55	89	398	53	30	0	0	0	0
BOND PROCEEDS	0	0	731,452	0	0	0	0	0	0	0
TOTAL REVENUES	558	55	731,541	398	53	30	0	0	0	0
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	206,131	168,810	2,451	0	0	0	0	0	0	0
SERVICES	9,726	0	7,672	7,500	0	5,000	0	0	0	0
CAPITAL OUTLAY	214,154	93,258	705,984	0	0	21,422	0	0	0	0
TOTAL EXPENSES	430,010	262,068	716,107	7,500	0	26,422	0	0	0	0
NET REVENUES	(429,453)	(262,013)	15,434	(7,102)	53	(26,392)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	702,401	272,948	10,935	26,369	26,369	26,422	30	30	30	30
NET REVENUES	(429,453)	(262,013)	15,434	(7,102)	53	(26,392)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	272,948	10,935	26,369	19,267	26,422	30	30	30	30	30

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
WATER TANK RELOCATION**

WATER TANK RELOCATION	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
INTEREST EARNINGS	0	0	0	0	4,391	3,000	750	750	750	750
BOND PROCEEDS	0	0	0	0	2,500,000	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	2,504,391	3,000	750	750	750	750
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	32,650	281,633	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	1,425,943	767,815	0	0	0
TOTAL EXPENSES	0	0	0	0	32,650	1,707,576	767,815	0	0	0
NET REVENUES	0	0	0	0	2,471,741	(1,704,576)	(767,065)	750	750	750
FUND BALANCE										
BEGINNING BALANCE	0	0	0	0	0	2,471,741	767,165	100	850	1,600
NET REVENUES	0	0	0	0	2,471,741	(1,704,576)	(767,065)	750	750	750
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	2,471,741	767,165	100	850	1,600	2,350

**CITY OF SEABROOK
2016-2017 BUDGET
FUND 30 - CAPITAL PROJECTS
WATER & WASTEWATER BONDS 2003, 2005, 2008**

EXPENDITURES	FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS 2016 FORECAST		2017 BUDGET VS 2016 BUDGET	
	2013	2014	2015	2016 BUDGET	2016 FORECAST	2017 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
5200 PROF FEES - ACCOUNTING	0	0	0	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%
5215 PROF FEES - ENGINEERING	0	0	0	0	0	281,633	281,633	0.00%	281,633	#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%
5472 BOND ISSUANCE COSTS	0	0	0	0	32,650	0	(32,650)	-100.00%	0	0.00%
TOTAL SERVICES	0	0	0	0	32,650	281,633	248,983	762.58%	281,633	0.00%
6063 REPSDORPH SEWER	0	0	0	0	0	0	0	0.00%	0	0.00%
6077 RIGHT OF WAY EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
6111 WATERLINES - VARIOUS	0	0	0	0	0	0	0	0.00%	0	0.00%
6112 SEWER TRUCK MEYER	0	0	0	0	0	0	0	0.00%	0	0.00%
6113 PIPEBURST/MANHOLE	0	0	0	0	0	0	0	0.00%	0	0.00%
6114 WATER TOWER	0	0	0	0	0	1,425,943	1,425,943	0.00%	1,425,943	#DIV/0!
6115 VARIOUS SEWER PROJECTS	0	0	0	0	0	0	0	0.00%	0	0.00%
6116 VARIOUS WATER PROJECTS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	1,425,943	1,425,943	0	1,425,943	#DIV/0!
TOTAL EXPENDITURES	0	0	0	0	32,650	1,707,576	1,674,926	5129.94%	1,707,576	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			2016			PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
EDUCATION GRANT	0	2,580	0	2,500	2,626	0	0	0	0	0
INTEREST	0	0	0	0	0	0	0	0	0	0
TRANSFER	0	0	0	0	2,626	0	0	0	0	0
TOTAL REVENUES	0	2,580	0	2,500	2,626	0	0	0	0	0
BASE EXPENSES										
SERVICES	2,536	0	967	4,000	2,500	2,155	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	2,536	0	967	4,000	2,500	2,155	0	0	0	0
NET REVENUES	(2,536)	2,580	(967)	(1,500)	126	(2,155)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	2,952	416	2,996	2,029	2,029	2,155	(0)	(0)	(0)	(0)
NET REVENUES	(2,536)	2,580	(967)	(1,500)	126	(2,155)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	416	2,996	2,029	529	2,155	(0)	(0)	(0)	(0)	(0)

CHILD SAFETY FUND

FUNCTION

This fund was established to manage the disbursement of funds from the Harris County Tax Assessor/Collectors office. These funds are collected by the county from the sale of vehicle license registrations. A portion of these fees are then allocated to municipalities.

Under State Law, municipalities with a population less than 850,000 can only use these funds for a school crossing guard program if the municipality operates one, then the funds can only be used to fund programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
CHILD SAFETY PROGRAMS FUND**

CHILD SAFETY	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
CHILD SAFETY REVENUE	15,507	15,104	15,072	14,750	15,500	15,500	15,965	16,444	16,937	17,445
INTEREST	14	6	17	13	65	65	15	15	15	15
TOTAL REVENUES	15,522	15,110	15,089	14,763	15,565	15,565	15,980	16,459	16,952	17,460
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	8,000	9,500	9,500	9,800
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	10,543	11,833	12,683	30,000	15,000	40,000	5,100	5,100	5,100	5,100
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	10,543	11,833	12,683	30,000	15,000	40,000	13,100	14,600	14,600	14,900
NET REVENUES	4,979	3,277	2,406	(15,237)	565	(24,435)	2,880	1,859	2,352	2,560
FUND BALANCE										
BEGINNING BALANCE	25,261	30,240	33,517	35,923	35,923	36,488	12,053	14,933	16,792	19,144
NET REVENUES	4,979	3,277	2,406	(15,237)	565	(24,435)	2,880	1,859	2,352	2,560
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	30,240	33,517	35,923	20,686	36,488	12,053	14,933	16,792	19,144	21,704

STEP FINES

FUNCTION

The main objective of the STEP (Selective Traffic Enforcement Program) is to increase effective enforcement and adjudication of traffic safety-related laws to reduce fatal and serious injury crashes. This is done by increasing enforcement of traffic safety-related laws and by increasing public education and information campaigns. This is a City program and officers will be paid on an overtime basis for traffic enforcement.

The optimum goal is for the traffic in the City to have a 50% compliance rate, meaning at least half the vehicles in the city traveling at the posted speed or below.

The monies generated from the tickets, after all court costs and fees are removed, are used for the Police Department in the area of overtime pay, help to purchase vehicles, equipment, training, and any other need that may arise throughout the year (for this program). This fund was established to manage the collection and disbursement of those funds.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
STEP FINES FUND**

STEP FINES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
STEP FINES	5,933	20,284	35,691	15,000	33,000	15,000	15,450	15,914	16,391	16,883
INTEREST	104	13	17	15	200	15	25	25	25	25
MISC REVENUE	<u>0</u>	<u>630</u>	<u>6,500</u>	0	1,500	0	0	0	0	0
TOTAL REVENUES	6,037	20,927	42,208	15,015	34,700	15,015	15,475	15,939	16,416	16,908
BASE EXPENSES										
PERSONNEL	0	1,701	11,071	8,702	6,526	8,702	8,963	9,232	9,509	9,794
SUPPLIES	0	0	2,198	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	0	0	50,000
CAPITAL OUTLAY	<u>100,848</u>	<u>29,641</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	100,848	31,342	13,270	58,702	56,526	58,702	8,963	9,232	9,509	59,794
NET REVENUES	(94,811)	(10,415)	28,939	(43,687)	(21,826)	(43,687)	6,512	6,707	6,907	(42,886)
FUND BALANCE										
BEGINNING BALANCE	145,760	50,949	40,534	69,473	69,473	47,646	3,960	10,472	17,178	24,085
NET REVENUES	(94,811)	(10,415)	28,939	(43,687)	(21,826)	(43,687)	6,512	6,707	6,907	(42,886)
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	50,949	40,534	69,473	25,786	47,646	3,960	10,472	17,178	24,085	(18,801)

SEIZURE FUNDS

FUNCTION

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

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

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

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
INTEREST	0	4	36	25	201	25	0	0	0	0
SEIZURE REVENUE	135,466	29,728	121	0	24,522	175	175	175	175	175
TOTAL REVENUES	135,466	29,732	157	25	24,723	200	175	175	175	175
BASE EXPENSES										
SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	162	0	5,014	0	19	0	0	0	0	0
CAPITAL OUTLAY	86,794	0	0	70,000	24,384	70,000	0	0	0	0
TOTAL EXPENSES	86,956	0	5,014	70,000	24,403	70,000	0	0	0	0
NET REVENUES	48,510	29,732	(4,856)	(69,975)	319	(69,800)	175	175	175	175
FUND BALANCE										
BEGINNING BALANCE	0	48,510	78,242	73,386	73,386	73,705	3,905	4,080	4,255	4,430
NET REVENUES	48,510	29,732	(4,856)	(69,975)	319	(69,800)	175	175	175	175
TRANSFER FROM/(TO)	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	48,510	78,242	73,386	3,411	73,705	3,905	4,080	4,255	4,430	4,605

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

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
GRANT REVENUE	0	0	13,708	0	0	0	0	0	0	0
INTEREST	110	21	12	0	30	0	0	0	0	0
SEIZURE REVENUE	65,771	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	65,882	21	13,720	0	30	0	0	0	0	0
BASE EXPENSES										
PERSONNEL	21,953	18,266	20,574	7,000	3,900	0	0	0	0	0
SUPPLIES	3,000	22,922	0	0	0	0	0	0	0	0
SERVICES	50,583	18,398	8,036	0	1,275	0	0	0	0	0
CAPITAL OUTLAY	2,681	0	0	0	0	14,925	0	0	0	0
TOTAL EXPENSES	78,216	59,586	28,610	7,000	5,175	14,925	0	0	0	0
NET REVENUES	(12,335)	(59,565)	(14,890)	(7,000)	(5,145)	(14,925)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	177,959	97,140	37,575	22,686	22,686	14,925	(0)	(0)	(0)	(0)
NET REVENUES	(12,335)	(59,565)	(14,890)	(7,000)	(5,145)	(14,925)	0	0	0	0
TRANSFER FROM/(TO)	(68,484)	0	0	0	(2,616)	0	0	0	0	0
ENDING BALANCE	97,140	37,575	22,686	15,686	14,925	(0)	(0)	(0)	(0)	(0)

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			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
PARK IMPACT FEES	10,000	110,250	6,500	5,000	3,750	3,500	3,000	2,500	2,500	2,500
INTEREST	15	3	53	5	30	20	10	10	10	10
	<u>0</u>	<u>0</u>	<u>45,675</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	10,015	110,253	52,228	5,005	3,780	3,520	3,010	2,510	2,510	2,510
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	5,116	35,439	1,397	0	20,357	0	3,000	2,500	2,500	2,500
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>3,617</u>	<u>125,000</u>	<u>62,165</u>	<u>83,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	5,116	35,439	5,014	125,000	82,522	83,000	3,000	2,500	2,500	2,500
NET REVENUES	4,899	74,814	47,214	(119,995)	(78,742)	(79,480)	10	10	10	10
FUND BALANCE										
BEGINNING BALANCE	35,389	40,287	115,102	162,315	162,315	83,573	4,093	4,103	4,113	4,123
NET REVENUES	4,899	74,814	47,214	(119,995)	(78,742)	(79,480)	10	10	10	10
CAFR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	40,287	115,102	162,315	42,320	83,573	4,093	4,103	4,113	4,123	4,133

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			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
RENTAL INCOME	62,370	65,166	45,326	25,000	17,975	25,000	25,750	26,523	27,318	28,138
INTEREST INCOME	0	5	13	0	200	0	0	0	0	0
TRANSFER IN FRM GF	0	0	0	0	0	0	561	398	16	(404)
TOTAL REVENUES	62,370	65,171	45,339	25,000	18,175	25,000	26,311	26,920	27,334	27,734
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	1,090	2,870	1,248	3,300	3,300	2,900	3,132	3,289	3,453	3,626
SERVICES	32,775	35,743	31,070	38,100	37,360	37,680	40,694	42,729	44,866	47,109
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	33,865	38,613	32,318	41,400	40,660	40,580	43,826	46,018	48,319	50,735
NET REVENUES	28,504	26,558	13,021	(16,400)	(22,485)	(15,580)	(17,515)	(19,098)	(20,985)	(23,001)
FUND BALANCE										
BEGINNING BALANCE	7,377	35,881	62,439	75,460	75,460	52,975	37,395	19,880	782	(20,203)
NET REVENUES	28,504	26,558	13,021	(16,400)	(22,485)	(15,580)	(17,515)	(19,098)	(20,985)	(23,001)
ENDING BALANCE-UNRESERVED	35,881	62,439	75,460	59,060	52,975	37,395	19,880	782	(20,203)	(43,204)

**CITY OF SEABROOK
2016-2017 BUDGET
FUND 41 - CAROTHERS COASTAL GARDENS**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2016 BUDGET VS		2016 BUDGET VS	
	2013	2014	2015	2016		2017	2015 FORECAST		2015 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4095 NURSERY SUPPLIES	70	720	0	1,300	1,300	900	(400)	-30.77%	(400)	-30.77%
4150 SMALL TOOLS & EQUIP	863	1,941	553	1,500	1,500	1,500	0	0.00%	0	0.00%
4400 MISC SUPPLIES	158	209	695	500	500	500	0	0.00%	0	0.00%
TOTAL SUPPLIES	1,090	2,870	1,248	3,300	3,300	2,900	0	0.00%	0	0.00%
5010 ADVERTISING	1,683	1,729	0	2,000	2,000	2,000	0	0.00%	0	0.00%
5020 DUES & SUBSCRIPTIONS	0	80	40	0	0	80	80	0.00%	80	0.00%
5030 RENTALS & SERVICE AGRMTS	2,970	4,206	4,291	3,500	3,300	3,500	200	6.06%	0	0.00%
5175 JANITORIAL SERVICES	8,720	6,520	6,620	9,000	8,800	9,000	200	2.27%	0	0.00%
5180 MAINT BLDGS & GRNDS	6,762	8,066	6,238	7,500	7,500	7,500	0	0.00%	0	0.00%
5240 CONTRACT SVCS-MOWING	930	0	3,774	1,000	1,160	1,000	(160)	-13.79%	0	0.00%
5275 ELECTRICAL SERVICES	77	0	0	1,000	1,000	1,000	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	0	949	0	500	500	500	0	0.00%	0	0.00%
5400 TELEPHONE	582	629	738	600	600	600	0	0.00%	0	0.00%
5410 UTILITIES	8,219	10,334	8,131	10,000	9,500	9,500	0	0.00%	(500)	-5.00%
5465 MISC EXPENDITURES	<u>2,833</u>	<u>3,230</u>	<u>1,238</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SERVICES	32,775	35,743	31,070	38,100	37,360	37,680	320	0.86%	(420)	-1.10%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	33,865	38,613	32,318	41,400	40,660	40,580	320	0.79%	(420)	-1.01%

PUBLIC SAFETY FUND

At the recommendation of the Public Safety Committee, the 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 the 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			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
INTEREST	62	42	90	60	587	720	742	764	787	810
CONTRIBUTIONS	<u>95,079</u>	97,629	99,431	<u>98,000</u>	<u>98,000</u>	<u>100,000</u>	<u>96,000</u>	<u>96,000</u>	<u>96,000</u>	<u>96,000</u>
TOTAL REVENUES	95,140	97,671	99,521	98,060	98,587	100,720	96,742	96,764	96,787	96,810
BASE EXPENSES										
SUPPLIES	6,671	15,978	11,043	0	36,880	30,500	0	764	787	810
SERVICES	21,897	1,230	8,463	0	6,342	0	0	0	0	0
CAPITAL OUTLAY	<u>41,207</u>	<u>32,414</u>	<u>54,411</u>	<u>88,200</u>	<u>45,978</u>	<u>58,000</u>	<u>90,000</u>	<u>86,400</u>	<u>86,400</u>	<u>86,400</u>
TOTAL EXPENSES	69,775	49,622	73,917	88,200	88,200	88,500	90,000	87,164	87,187	87,210
NET REVENUES	25,365	48,049	25,604	9,860	10,387	12,220	6,742	9,600	9,600	9,600
FUND BALANCE										
BEGINNING BALANCE	120,073	145,438	193,488	219,091	219,091	229,478	241,698	248,440	258,040	267,640
NET REVENUES	25,365	48,049	25,604	9,860	10,387	12,220	6,742	9,600	9,600	9,600
	<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	145,438	193,488	219,091	228,951	229,478	241,698	248,440	258,040	267,640	277,240

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			2016	2016	2017	PROJECTED			
	2012	2013	2014	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
BASE REVENUES										
MUN COURT SECURITY FEES	6,568	6,383	7,670	7,400	7,500	7,500	7,500	7,500	7,500	7,500
INTEREST	<u>27</u>	<u>7</u>	<u>11</u>	<u>7</u>	<u>60</u>	<u>60</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
TOTAL REVENUES	6,595	6,390	7,681	7,407	7,560	7,560	7,500	7,500	7,500	7,500
BASE EXPENSES										
PERSONNEL SERVICES	2,360	0	0	0	0	7,500	0	0	0	0
MATERIALS & SUPPLIES	11,130	1,930	0	0	0	0	0	0	0	0
SERVICES	3,495	0	0	5,000	0	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,000</u>	<u>9,058</u>	<u>23,000</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
TOTAL EXPENSES	16,985	1,930	0	33,000	9,058	35,500	7,500	7,500	7,500	7,500
NET REVENUES	(10,390)	4,460	7,681	(25,593)	(1,498)	(27,940)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	34,955	24,565	29,025	36,706	36,706	30,208	2,268	2,268	2,268	2,268
NET REVENUES	(10,390)	4,460	7,681	(25,593)	(1,498)	(27,940)	0	0	0	0
TRSFER TO OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ENDING BALANCE	24,565	29,025	36,706	11,113	30,208	2,268	2,268	2,268	2,268	2,268

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			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
<i>BASE REVENUES</i>										
COURT TECHNOLOGY FEES	8,771	8,510	10,230	9,500	9,429	9,500	9,500	9,500	9,500	9,500
INTEREST	<u>7</u>	<u>2</u>	<u>3</u>	<u>3</u>	<u>13</u>	<u>13</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>7</u>
TOTAL REVENUES	8,779	8,512	10,234	9,503	9,442	9,513	9,500	9,500	9,500	9,500
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	3,623	584	4,257	0	559	0	0	0	0	0
SERVICES	9,248	0	0	0	0	9,500	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
TOTAL EXPENSES	12,871	584	4,257	20,000	559	29,500	9,500	9,500	9,500	9,500
NET REVENUES	(4,092)	7,928	5,976	(10,497)	8,883	(19,987)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	12,245	8,152	16,080	22,057	22,057	30,939	10,952	10,952	10,952	10,952
NET REVENUES	(4,092)	7,928	5,976	(10,497)	8,883	(19,987)	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	8,152	16,080	22,057	11,560	30,939	10,952	10,952	10,952	10,952	10,952

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

MUNICIPAL COURT TIME	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
TIME PAYMENT FEES	730	767	834	850	850	850	850	850	850	850
INTEREST	<u>10</u>	<u>3</u>	<u>5</u>	<u>3</u>	<u>36</u>	<u>48</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL REVENUES	740	770	839	853	886	898	853	853	853	853
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	132	880	60	20,000	633	20,000	3,000	1,000	1,000	800
CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	132	880	60	20,000	633	20,000	3,000	1,000	1,000	800
NET REVENUES	608	(110)	779	(19,147)	253	(19,102)	(2,147)	(147)	(147)	53
FUND BALANCE										
BEGINNING BALANCE	20,260	20,868	20,758	21,537	21,537	21,789	2,687	540	393	246
NET REVENUES	608	(110)	779	(19,147)	253	(19,102)	(2,147)	(147)	(147)	53
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	20,868	20,758	21,537	2,390	21,789	2,687	540	393	246	299

PEG FUND

FUNCTION

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

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

PEG	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
<i>BASE REVENUES</i>										
FRANCHISE TAX	31,802	31,581	40,800	32,000	34,728	34,000	34,000	34,000	34,000	34,000
INTEREST	<u>0</u>	0	4	<u>0</u>	<u>165</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
TOTAL REVENUES	31,802	31,581	40,804	32,000	34,893	34,300	34,300	34,300	34,300	34,300
<i>BASE EXPENSES</i>										
SUPPLIES	1,662	27,226	6,978	10,000	5,366	10,000	0	0	0	0
SERVICES	50	50	50	0	115	0	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	0	0	<u>70,000</u>	<u>0</u>	<u>70,000</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
TOTAL EXPENSES	1,712	27,276	7,028	80,000	5,481	80,000	300	300	300	300
NET REVENUES	30,090	4,305	33,777	(48,000)	29,413	(45,700)	34,000	34,000	34,000	34,000
<i>FUND BALANCE</i>										
BEGINNING BALANCE	8,392	38,482	42,787	76,564	76,564	105,977	60,277	94,277	128,277	162,277
NET REVENUES	30,090	4,305	33,777	(48,000)	29,413	(45,700)	34,000	34,000	34,000	34,000
	<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	38,482	42,787	76,564	28,564	105,977	60,277	94,277	128,277	162,277	196,277

BUDGET STABILIZATION FUND

FUNCTION

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

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

BUDGET STABILIZATION FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
<i>BASE REVENUES</i>										
INTEREST	759	270	415	350	2,000	2,411	350	350	350	350
TRANSFERS IN	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	759	270	415	350	2,000	2,411	350	350	350	350
<i>BASE EXPENSES</i>										
TRANSFER TO GF	0	0	0	0	0	0	0	0	0	0
TRANSFER TO EF	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS OUT	0	0	0	0	0	0	0	0	0	0
NET REVENUES	759	270	415	350	2,000	2,411	350	350	350	350
<i>FUND BALANCE</i>										
BEGINNING BALANCE	800,532	801,291	801,561	801,976	801,976	803,976	806,387	806,737	807,087	807,437
NET REVENUES	759	270	415	350	2,000	2,411	350	350	350	350
ENDING BALANCE	801,291	801,561	801,976	802,326	803,976	806,387	806,737	807,087	807,437	807,787

WATER RATE STABILIZATION FUND

FUNCTION

This fund was established during the fiscal year 2015-16 as a part of the water rate study with a transfer of \$35,000 from the Enterprise Fund. The Enterprise Fund will make annual transfers which will increase each year in increments of \$35,000. These monies will be used at a future date to help mitigate any rate increases from the City of Pasadena as part of our water contract or to be contributed to the startup of a desalination plant.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
WATER RATE STABILIZATION FUND**

BUDGET STABILIZATION FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2016	2016	2017	PROJECTED			
	2013	2014	2015	BUDGET	FORECAST	BUDGET	2018	2019	2020	2021
<i>BASE REVENUES</i>										
INTEREST	0	0	0	0	0	105	315	631	1,053	1,581
TRANSFERS IN	0	0	0	0	35,000	70,000	105,000	140,000	175,000	210,000
TOTAL REVENUES	0	0	0	0	35,000	70,105	105,315	140,631	176,053	211,581
<i>BASE EXPENSES</i>										
TRANSFER TO GF	0	0	0	0	0	0	0	0	0	0
TRANSFER TO EF	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS OUT	0	0	0	0	0	0	0	0	0	0
NET REVENUES	0	0	0	0	35,000	70,105	105,315	140,631	176,053	211,581
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	0	0	35,000	105,105	210,420	351,051	527,104
NET REVENUES	0	0	0	0	35,000	70,105	105,315	140,631	176,053	211,581
ENDING BALANCE	0	0	0	0	35,000	105,105	210,420	351,051	527,104	738,685

**PUBLIC SAFETY VEHICLE AND EQUIPMENT
REPLACEMENT FUND (PS VERF)**

FUNCTION

The fund is an internal service fund established during the planning process for 2016-17 budget to provide a mechanism for vehicle replacement funding in advance of the need; to provide for the consistent expenditure of capital funding and rotation of incoming and outgoing vehicles from year to year to prevent spikes in cash and asset management from one year to the next; and to provide for the timely replacement of Public Safety vehicles and equipment in order to maintain a highly functional, efficient and safe fleet.

The PS VERF was initially funded by a transfer from the Seabrook Crime Control and Prevention District to cover amortization of existing vehicles. The annual appropriation for depreciation plus a percentage of the forecasted replacement cost will be included in the annual Crime Control and Prevention District budget.

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

PARK IMPROVEMENT FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,																		
	ACTUALS			2016 BUDGET			2016 FORECAST			2017 BUDGET			PROJECTED						
	2013	2014	2015	2016	2016	2017	2016	2016	2017	2018	2019	2020	2021						
BASE REVENUES																			
INTEREST	0	0	0	0	0	0	2,000	2,500	3,000	3,500	4,000								
OTHER REVENUE	0	0	0	0	0	0	0	0	10	10	10								
TOTAL REVENUES	0	0	0	0	0	0	2,000	2,500	3,010	3,510	4,010								
BASE EXPENSES																			
CAPITAL OUTLAY	0	0	0	0	0	0	467,646	0	0	245,304	0								
TOTAL EXPENSES	0	0	0	0	0	0	467,646	0	0	245,304	0								
NET REVENUES	0	0	0	0	0	0	(465,646)	2,500	3,010	(241,794)	4,010								
FUND BALANCE																			
BEGINNING BALANCE	0	0	0	0	0	0	0	366,691	522,184	678,187	593,065								
TRSFRR FROM/(TO)	0	0	0	0	0	0	832,337	152,993	152,993	156,672	156,672								
NET REVENUES	0	0	0	0	0	0	(465,646)	2,500	3,010	(241,794)	4,010								
CAFR	0	0	0	0	0	0	0	0	0	0	0								
ENDING BALANCE	0	0	0	0	0	0	366,691	522,184	678,187	593,065	753,747								

**CITY OF SEABROOK
2016-2017 BUDGET WORKSHEET
FUND 81 - PS VERF**

EXPENDITURES	FISCAL YEAR ENDING SEPTEMBER 30,						2017 BUDGET VS		2017 BUDGET VS	
	ACTUALS			2016	2016	2017	2016 FORECAST		2016 BUDGET	
	2013	2014	2015	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
6010 VEHICLES - PATROL 7 YR	0	0	0	0	0	347,130	347,130	0.00%	347,130	#DIV/0!
6011 VEHICLES - ADMIN 10 YR	0	0	0	0	0	120,516	120,516	0.00%	120,516	#DIV/0!
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	467,646	467,646	0.00%	467,646	#DIV/0!
TOTAL EXPENDITURES	0	0	0	0	0	467,646	467,646	0.00%	467,646	#DIV/0!

APPENDIX

**CITY OF SEABROOK
2016 BUDGET CALENDAR FOR 2016-17 BUDGET**

DATE	DAY	EVENT
Jan 27	Wed	Incode/Budget Seminar/Tutorial (Focus on Line Item Budgeting)
Feb 8	Mon	Distribute budget worksheet files & current forecasts to department directors. Directors need to impliment ideas from tutorial.
Feb		Joint meeting with Open Space Board
Feb	Mon-Fri	Departments update their accomplishments and goals for new year
29-Feb	Mon - Fri	Finance Dept review & update new budget sheets & forecasts for each department
Mar		Joint meeting with EDC & P&Z (APRIL)
Mar 1	Mon	Distribute budget worksheet files & current forecasts to department directors.
10-Mar	Thursday	Directors Retreat
21-Mar	Mon	Dept budget sheets due back to finance & Decision Packages due as well.
Mar 21-25	Mon-Fri	Finance - Review revenue/expense estimates, assist in completion of personnel sheets
Mar 28-31	Mon-Thur	Budget Individual Directors review with City Manager
April 15	Fri	Strategic planning staff retreat
Apr 18	Tue	Download March final numbers, update forecasts and distribute
Apr 19	Tue	Directors meeting preliminary list from boards(are items allocated in budgets)
Apr 27	Wed	Distribute 1st raw draft of 2016-17 budget to department heads
Apr 29		Strategic planning with City council
May 2 - 6	Mon-Fri	Budget review with City Manager
May 10	Tues	Budget discussion with staff
May 29	Mon-Fri	Departments turn in their accomplishments and goals for new year (Due)
May 23-27	Mon-Fri	City Manager meeting wit HR to discuss personnel changes for new budget
May 31	Tues	Staff revew of budget, personnel changes, decision packages
Late May		Receive rate letter and estimates from TMRS, receive premium pricing on health insurance
Late May		Update budgets to reflect new TMRS & healthcare costs
June 21	Tues	Special Meeting Capital Improvements with council
Jun 1-Jun 30	Mon-Fri	Continue working with staff to get budget balanced
Jul 5	Tue	Present balanced budget to Council REGULAR MEETING (1st meeting in July)
Jul 11	Mon	City Council Budget Workshop SPECIAL MEETING
Jul 12	Tue	City Council Budget & CIP Update Workshop SPECIAL MEETING
Jul 13	Wed	City Council Budget Workshop CANCELLED
Aug 9	Tue	POSSIBLE City Council Budget Workshop SPECIAL MEETING - NO MEETING
Aug 11	Thur	POSSIBLE City Council Budget Workshop SPECIAL MEETING - NO MEETING
Aug 22	Tue	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Aug 25	Thur	Publication of Notice of Public Hearing on 2016-17 Budget (14 days required before public hearing)
TIMING IS CRITICAL FOR EVENTS LISTED BELOW		
HOWEVER ALL DATES ARE CONTINGENT UPON RECEIPT OF TAX ROLLS FROM HARRIS COUNTY		
TIMING IS CRITICAL FOR EVENTS LISTED BELOW		
HOWEVER ALL DATES ARE CONTINGENT UPON RECEIPT OF TAX ROLLS FROM HARRIS COUNTY		
Aug 22	Tue	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Aug 23	Tue	Calculation of Effective and Rollback tax rates.
Sep 2	Fri	72 hour notice for meeting to discuss effective tax rate calculation, Proposed rate & final budget
Sep 6	Tue	Council Agenda - Discuss final budget and effective & proposed tax rates. Take record vote on proposed tax rate if increased and schedule public hearings. If no increase, tax rate can be adopted any time after the budget is adopted. If additional tax workshop is desired, all public hearings and adoption date will be pushed back by 1 week.
Sep 12	Mon	Proposed Tax Rate Notice
Sep 16	Fri	72 hour notice of Public Hearing on 2016-17 Budget
Sep 20	Tue	Public Hearing on 2016-17 Budget.
Sep 20	Tue	Council adopts 2016-17 Budget. RECORD VOTE REQUIRED
Sep 20	Tue	Council adopts 2016 tax rate. RECORD VOTE REQUIRED
Sep 27	Tue	Last day to adopt budget per Charter.
Oct 22	Sat	Last day to adopt tax rate per state law (60 days after receipt of rolls)

**CITY OF SEABROOK
ORDINANCE NO. 2016-24
BUDGET ORDINANCE FY 2016/17**

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2016 AND ENDING ON SEPTEMBER 30, 2017 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD ON **SEPTEMBER 20, 2016** IN ACCORDANCE WITH THE CITY'S CHARTER AND WITH STATE LAW.

WHEREAS, the City Manager on **July 11, 2016**, filed a proposed budget with the Council for the fiscal year commencing October 1, 2016, 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 20, 2016** 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:

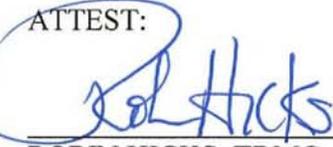
THAT, the figures in the amount of \$19,634,520.00 for the General Fund, Enterprise Fund, and Debt Service Fund, and \$10,823,038.00 for the Special Budgets (does not include the EDC or Crime Control District Budgets), prepared and submitted by the City Manager and revised by the City Council of the 2016/17 Budget, be and the same are hereby, in all things, approved, appropriated and amended. Copies of the 2016/17 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 20TH DAY OF SEPTEMBER 2016.



GLENN ROYAL, MAYOR

ATTEST:


ROBIN HICKS, TRMC
CITY SECRETARY



**CITY OF SEABROOK
ORDINANCE NO. 2016-23
CRIME CONTROL AND PREVENTION DISTRICT BUDGET ORDINANCE
FY 2016/17**

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK CRIME CONTROL AND PREVENTION DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2016 AND ENDING ON SEPTEMBER 30, 2017 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 20, 2016.

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 20, 2016** ; and

WHEREAS, the Board approved a proposed budget for the fiscal year commencing October 1, **2016** on **September 20, 2016**; and

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

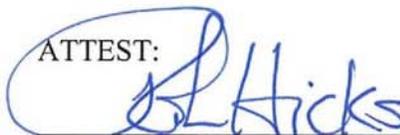
WHEREAS, the City Council held a public hearing on the budget on **September 20, 2016** prior to approving the District's budget; now, therefore

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

THAT, a budget in the amount of **\$1,403,011.00** 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 **2016/17** 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 20TH DAY OF SEPTEMBER 2016.

ATTEST: 
ROBIN HICKS, TRMC
CITY SECRETARY



GLENN ROYAL, MAYOR


**CITY OF SEABROOK
ORDINANCE NO. 2016-22
EDC BUDGET ORDINANCE
FY 2016/17**

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK ECONOMIC DEVELOPMENT CORPORATION BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2016 AND ENDING ON SEPTEMBER 30, 2017 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 20, 2016.

WHEREAS, On **September 8, 2016** 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, **2016**, and

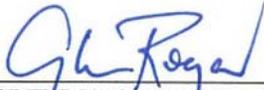
WHEREAS, the budget must now be approved by the Seabrook City Council; now, therefore,

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

THAT, the figures in the amount of **\$1,467,321.00** 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 **2016/17** 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.

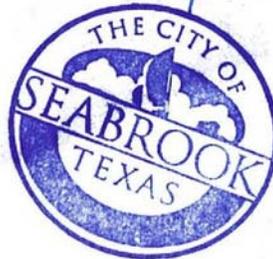
PASSED, APPROVED, AND ADOPTED ON FIRST AND FINAL READING THIS THE 20TH DAY OF SEPTEMBER, 2016.



GLENN ROYAL, MAYOR

ATTEST:


ROBIN HICKS, TRMC
CITY SECRETARY



**CITY OF SEABROOK
ORDINANCE NO. 2016-25
TAX ORDINANCE**

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF SEABROOK, TEXAS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2017 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS the City Council of the City of Seabrook finds that the tax for the year 2016 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 2016, 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 2016 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of **39.4574** cents on each one hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY .80 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-28.89.

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 2016 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of **17.0603** 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 **2016** and for each year thereafter until it be otherwise provided and ordered is **56.5177** cents on each hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

SECTION 4. All taxes levied hereby are payable on or before December 31, **2016**. Taxpayers who have not paid their tax bill levied hereunder on or before the 31st day January, **2017** shall be assessed a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1st of the year becomes delinquent. A tax delinquent on July 1st incurs a total penalty of twelve percent (12%) of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax accrues interest at the rate of one percent (1%) for each month the tax remains unpaid.

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

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

PASSED, APPROVED AND ADOPTED ON FIRST AND FINAL
READING THIS THE 20th DAY OF SEPTEMBER 2016.



GLENN ROYAL, MAYOR

ATTEST:



ROBIN HICKS, TRMC
CITY SECRETARY

**CITY OF SEABROOK
RESOLUTION NO. 2016-18**

ADOPTION OF THE CITY'S INVESTMENT POLICY

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

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

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

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

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

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

AND IT IS SO ORDERED

PASSED, APPROVED AND ADOPTED THIS 20th DAY OF SEPTEMBER, 2016.



Glenn Royal, Mayor

ATTEST:


Robin Hicks, TMCA ~~TRMC~~
City Secretary



City of Seabrook Investment Policy

1. **POLICY**

It is the policy of the City of Seabrook (the "City") to invest public funds in a manner which will preserve the principal and maintain liquidity through limitations and diversification seeking the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.

2. **PURPOSE**

The purpose of this investment policy is to comply with all the statutes governing the investment of the City's funds and Chapter 2256 of the Government Code ("Public Funds Investment Act") which requires the City to adopt a written investment policy regarding the investment of its funds and funds under its control. The policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.

3. **SCOPE**

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

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Debt Service Fund
- Any new fund created by the City, unless specifically exempted from this Policy by the City Council or by law.

The City may consolidate cash balances from various funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

4. **INVESTMENT STRATEGY BY FUND TYPE**

- **Operating Funds:** Operating funds will have as their primary objective to assure that anticipated daily cash requirements are matched with adequate investment liquidity. The secondary objective is to create a portfolio that will minimize volatility during changing economic cycles. There should also be a marketability of the investment if the need arises to liquidate the investment before maturity.
- **Debt Service Funds:** Investment strategies for debt service funds shall have as their primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date. Securities purchased shall not have a stated final maturity which exceeds the debt service payment date or funds shall be maintained in an investment pool to be available for debt service payments.

Resolution 2016-18, Exhibit A

- **Capital Project and Special Purpose Funds:** These funds will have as their primary objective to assure that anticipated cash outflows are matched with adequate investment liquidity. These portfolios should have liquid securities to allow for unanticipated project expenditures or accelerated project outlays due to a better than expected or changed construction schedule. The stated final maturity dates of securities held should not exceed the estimated project completion date.

5. **PRUDENCE**

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

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

6. **OBJECTIVE**

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

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

Resolution 2016-18, Exhibit A

7. DELEGATION OF AUTHORITY

Authority to manage the City of Seabrook's investment program is derived from the following: Ordinances, Resolutions and other acts of Council. Management responsibility for the investment program is hereby delegated to the Investment Officer, who shall establish written procedures for the operation of the investment program consistent with this policy.

8. TRAINING

Investment Officers shall attend at least one investment training session within 12 months after taking office or assuming duties, and shall attend an investment training session not less than once in a two-year period and receive not less than 8 hours of instruction relating to investment responsibilities from an independent source to insure the quality and capability of investment management in compliance with Public Funds Investment Act. For the purposes of this policy, an "independent source" is defined as a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the City may engage in investment transactions. Independent sources that may provide investment training include the Government Treasurer's Organization of Texas, the University of North Texas, the Government Finance Officers Association of Texas, or the Texas Municipal League. Training shall be in accordance with the Public Funds Investment Act and shall include education in investment controls, security risks, market risks, and compliance with statutes governing the investment of public funds. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Finance Director is the designated Investment Officer.

9. ETHICS AND CONFLICTS OF INTEREST

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

10. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

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

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

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

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

11. AUTHORIZED AND SUITABLE INVESTMENTS

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

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

12. PROCUREMENT

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

13. MONITORING

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

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

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

14. COLLATERALIZATION

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

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

- Obligations of the United States or its agencies and instrumentalities;
- Direct obligations of the State of Texas or its agencies;
- Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States;
- Obligations of states, agencies, counties, cities and other political subdivisions of any state having been rated as investment quality by nationally recognized investment rating firms and having received a rating of not less than "A" or its equivalent.

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- Certificates of deposit issued by state and national banks domiciled in this state that are:
 - Guaranteed or insured by the Federal Deposit Insurance Corporation or its successor; or
 - Secured by obligations that are described by subdivisions A-D of this subsection, which are intended to include all direct agency or instrumentality issued mortgage-backed securities rated "AAA" by a nationally recognized rating agency and that have a market value of not less than the principal amount of the certificate;
- Fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described in subdivision 1 of this subsection, pledged with a third party selected or approved by the City of Seabrook and placed through a primary government securities dealer, as defined by the Federal Reserve, or a bank domiciled in this state;
- Certificates of deposit issued by savings and loan associations domiciled in this state that are:
 - Guaranteed or insured by the Federal Savings and Loan Insurance Corporation or its successor; or
 - Secured by obligations that are described by subdivisions A-D of this subsection which are intended to include all direct federal agencies or instrumentality issued mortgage-backed securities that have a market value of not less than the principal amount of the certificates; and
- Such other investments as may be authorized by Texas Revised Civil Statutes, article 842a -2, as amended.

15. SAFEKEEPING AND CUSTODY

All security transactions including collateral for repurchase agreements, entered into by the City of Seabrook shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Finance Director and evidenced by safekeeping receipts.

16. 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. The City may invest up to 100% of its investment portfolio in U.S. Treasury securities, CD's and authorized investment pools.

17. 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.

18. INTERNAL CONTROL

The Finance Officer shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees or Investment Officers of the City. Controls and managerial emphasis deemed most important that shall be employed where practical are:

- Control of collusion.
- Separation of duties.
- Separation of transaction authority from accounting and record keeping.
- Custodian safekeeping receipts records management.
- Avoidance of physical delivery securities.
- Clear delegation of authority.
- Documentation on investment bidding events.
- Written confirmation of telephone transactions.
- Reconciliation and comparisons of security receipts with the investment subsidiary records.
- Compliance with investment policies.
- Accurate and timely reports.
- Validation of investment maturity decisions with supporting cash flow data.
- Adequate training and development of Investment Officers.
- Verification of all interest income and security purchase as sell computations.
- Review of financial condition of all brokers, dealers and depository institutions.
- Staying informed about market conditions, changes, and trends that require adjustments in investment strategies.

19. 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.

20. PERFORMANCE BENCHMARK

The City of Seabrook's investment strategy is passive. Given this strategy, the basis used by the Finance Officer to determine whether market yields are being achieved, shall be by the (e.g. six-month U.S. Treasury Bill and the average Fed Funds rate.)

21. REPORTING

The Director of Finance is charged with the responsibility of submitting to City Council a report no less than quarterly detailing the investment activity and returns for all funds and investments.

Reports will:

- Describe in detail the investment position of the entity on the date of the report;
- Be prepared and signed by all investment officers of the entity;
- Contain a summary statement of each pooled fund group that states the beginning and ending market value for the reporting period and fully accrued interest.
- State the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;
- State the maturity date of each separately invested asset that has a maturity date;

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- State the account or fund or pooled group fund in the state agency or local government for which each individual investment was acquired; and
- State the compliance of the investment portfolio as it relates to the investment strategy stated in the City's investment policy and relevant provisions of the Public Funds Investment Act.

POLICIES AND PROCEDURES

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

OPERATING BUDGET POLICIES

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

REVENUE POLICIES

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

RESERVE AND FUND BALANCE POLICIES

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

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

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

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

1. General property taxes receivable are recorded on the date levied and as revenue when they become available. Property taxes receivable have been recorded as deferred revenues at September 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.

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

**A.
BUDGET**

Footnotes:

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State Law reference— General fiscal powers of municipality, V.T.C.A., Local Government Code § 101.022.

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 reference— 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 reference— 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 reference— 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 reference— Audits, V.T.C.A., Local Government Code § 103.001 et seq.

B.

BONDS ^[3]

Footnotes:

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State Law reference— 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 reference— 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 reference— 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 reference— 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.

The Council may approve non-emergency, capital expenditures in an amount not to exceed 20 percent of the combined General and Enterprise Operating and Reserve Fund Budgets, less any required reserve fund balance established by the City's financial policy in effect at the time of the expenditure. Voter approval shall be required for non-emergency, capital expenditures in excess of the permitted amount.

Capital expenditures for emergencies or disasters, as declared by federal, state or city government, which pose an imminent threat to public health and safety, may be made without voter approval.

(Charter Election of [5-9-2015](#))

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 (H.B. 3195), 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 (H.B. 3195), 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 (H.B. 3195), 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. A vote to adopt the budget must be a record vote.

(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.

(d) An adopted budget must contain a cover page that includes:

(1) one of the following statements in 18-point or larger type that accurately describes the adopted budget:

(A) "This budget will raise more revenue from property taxes than last year's budget by an amount of (insert total dollar amount of increase), which is a (insert percentage increase) percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll).";

(B) "This budget will raise less revenue from property taxes than last year's budget by an amount of (insert total dollar amount of decrease), which is a (insert percentage decrease) percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll)."; or

(C) "This budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll).";

(2) the record vote of each member of the governing body by name voting on the adoption of the budget;

(3) the municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, including:

(A) the property tax rate;

(B) the effective tax rate;

(C) the effective maintenance and operations tax rate;

(D) the rollback tax rate; and

(E) the debt rate; and

(4) the total amount of municipal debt obligations.

(e) In this section, "debt obligation" means an issued public security as defined by Section [1201.002](#), Government Code, secured by property taxes.

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

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. [3195](#)), Sec. 4, eff. September 1, 2007.

Acts 2013, 83rd Leg., R.S., Ch. 1329 (S.B. [656](#)), Sec. 1, eff. September 1, 2013.

Sec. 102.008. APPROVED BUDGET FILED WITH MUNICIPAL CLERK: POSTING ON INTERNET. (a) 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) a copy of the budget, including the cover page, is posted on the website; and
 - (B) the record vote described by Section 102.007(d)(2) is posted on the website at

least until the first anniversary of the date the budget is adopted.

(b) The governing body shall take action to ensure that the cover page of the budget is amended to include the property tax rates required by Section 102.007(d)(3) for the current fiscal year if the rates are not included on the cover page when the budget is filed with the municipal clerk. The governing body shall file an amended cover page with the municipal clerk and take action to ensure that the amended cover page is posted on the municipality's website.

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

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. 3195), Sec. 5, eff. September 1, 2007.

Acts 2013, 83rd Leg., R.S., Ch. 1329 (S.B. 656), Sec. 2, eff. September 1, 2013.

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 (H.B. 3195), Sec. 6, eff. September 1, 2007.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

Bond Issue – Bonds sold.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Forecast – Annualized projections of either revenues or expenditures.

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

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

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

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

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

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

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

HCAD – Harris County Appraisal District.

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

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

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

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

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

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

M & O – Maintenance and operation.

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

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

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

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

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

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

Policies – The principles used to guide management decisions.

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

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

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

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

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

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

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

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

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

SCADA – Systems Control and Data Acquisition.

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

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

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

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

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

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

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