

City of Seabrook

2012-2013 BUDGET

October 1, 2012 through September 30, 2013

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$143,271 OR 3.00%, AND OF THAT AMOUNT, \$74,460.85 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

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INTRODUCTION

ANNUAL BUDGET

CITY OF SEABROOK

SEABROOK, TEXAS

FISCAL YEAR ENDING SEPTEMBER 30, 2013

**MAYOR
GLENN ROYAL**

**COUNCIL PERSON, PLACE NO. 1
ROBERT LLORENTE**

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

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

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

**COUNCIL PERSON, PLACE NO. 3
GARY JOHNSON**

**COUNCIL PERSON, PLACE NO. 6
MAYOR PRO TEM
LAURA DAVIS**

BACKGROUND

History

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

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

Fearing annexation by the bordering cities of Houston or La Porte, the City of Seabrook was incorporated on October 23, 1961 as a general law city. By 1965, the population had doubled to 3,500 and the local marinas began to flourish with the rising popularity of Clear Lake. During the 1970's, large areas of single-family development were platted. On August 11, 1979 the citizens of Seabrook voted and approved a home rule charter. This charter adopted the Council-City Manager form of government. By 1980, the population of Seabrook had grown to 4,670. During the eighties, apartments were platted and constructed and as a result, by 1990 the number of city inhabitants had grown to 6,685. Many more apartments and single-family homes were constructed throughout the 1990's increasing the population to 9,443 by the year 2000. The most recent census in 2010, showed the population of Seabrook has increased to 11,952.

Location

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

Amenities/Services

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

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

Other privately funded recreational facilities in Seabrook include:

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

The city provides the following community emergency services:

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

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

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

SUMMARIES & CHARTS

**CITY OF SEABROOK
BUDGET 2012-13
COMBINED FUND SUMMARY**

	TOTALS				
	OPERATING & DEBT	SPECIAL REVENUE	CAPITAL PROJECTS	COMPONENT UNITS	ALL FUNDS
EST BEG BAL-UNRESERVED	8,333,434	2,000,716	3,374,172	2,214,510	15,922,832
	REVENUES				
TAXES	7,806,879	359,000	0	1,302,500	9,468,379
INTERGOVERNMENTAL	512,896	0	0	0	512,896
SERVICES	7,152,250	0	0	0	7,152,250
OTHER	180,500	218,100	160,000	3,550	562,150
INTEREST	8,368	2,615	4,187	2,147	17,317
LOAN/BOND/GRANT PROCEEDS	0	0	8,660,997	0	8,660,997
TRANSF FRM OTHER FUND	1,793,673	0	0	0	1,793,673
USE OF PRIOR YR FUND BALANCE	69,000	385,072	1,215,811	0	1,669,883
TOTAL REVENUES	17,523,567	964,787	10,040,995	1,308,196	29,837,545
TOTAL FUNDS	25,857,001	2,965,503	13,415,167	3,522,707	45,760,377
	EXPENDITURES				
PERSONNEL	7,435,206	88,583	0	608,455	8,132,244
SUPPLIES	407,200	23,295	0	25,000	455,495
SERVICES	5,360,793	390,633	1,638,983	426,950	7,817,359
CAPITAL OUTLAY	587,750	447,080	8,401,514	900,000	10,336,344
CONSTRUCTION	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	1,977,280	0	0	191,623	2,168,903
OPERATING TRANSF OUT	1,668,673	0	0	125,000	1,793,673
TOTAL EXPENDITURES	17,436,903	949,591	10,040,497	2,277,028	30,704,018
NET REVENUE	86,664	15,196	498	(968,831)	(866,473)
END BALANCE-UNRESERVED	8,351,098	1,630,839	2,158,859	1,245,679	13,386,475
RESERVED FUND BALANCE	0	359,176	291,878	403,755	1,054,809
TOTAL FUNDS	8,351,098	1,990,015	2,450,737	1,649,434	14,441,284

CITY OF SEABROOK
BUDGET 2012-13
COMBINED FUND SUMMARY

	OPERATING & DEBT			COMPONENT UNITS	
	01 GENERAL	20 ENTER- PRISE	08 DEBT SERVICE	50 CRIME CONTROL	70 SEDC II
EST BEG BAL-UNRESERVED	3,168,018	3,463,237	1,702,179	251,874	1,962,636
REVENUES					
TAXES	6,247,063	0	1,559,816	620,000	682,500
INTERGOVERNMENTAL SERVICES	512,896	0	0	0	0
OTHER	963,500	6,188,750	0	0	0
INTEREST	43,600	136,900	0	0	3,550
LOAN/BOND/GRANT PROCEEDS	3,228	3,438	1,702	252	1,895
TRANSF FRM OTHER FUND	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	1,793,673	0	0	0	0
TOTAL REVENUES	9,632,960	6,329,088	1,561,518	620,252	687,945
TOTAL FUNDS	12,800,979	9,792,325	3,263,697	872,126	2,650,580
EXPENDITURES					
PERSONNEL	6,365,650	1,069,556	0	608,455	0
SUPPLIES	328,875	78,325	0	25,000	0
SERVICES	2,600,298	2,758,995	1,500	71,500	355,450
CAPITAL OUTLAY	300,250	287,500	0	0	900,000
CONSTRUCTION	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	435,964	1,541,316	0	191,623
OPERATING TRANSF OUT	0	1,668,673	0	0	125,000
TOTAL EXPENDITURES	9,595,073	6,299,013	1,542,816	704,955	1,572,073
NET REVENUE	37,887	30,075	18,702	(84,703)	(884,128)
END BALANCE-UNRESERVED	3,136,906	3,493,312	1,720,881	167,171	1,078,507
RESERVED FUND BALANCE	0	0	0	0	403,755
TOTAL FUNDS	3,136,906	3,493,312	1,720,881	167,171	1,482,262

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

**CITY OF SEABROOK
BUDGET 2012-13
COMBINED FUND SUMMARY**

	SPECIAL REVENUE FUNDS					
	06 LAW ENFORCE	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL
EST BEG BAL-UNRESERVED	2,952	21,391	172,574	145,881	119,239	605,212
	REVENUES					
TAXES	0	0	0	0	0	325,000
INTERGOVERNMENTAL SERVICES	0	0	0	0	0	0
OTHER	0	13,700	25,000	0	91,200	2,700
INTEREST	0	8	190	85	50	1,013
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	2,952	16,292	91,010	144,915	0	70,000
TOTAL REVENUES	2,952	30,000	116,200	145,000	91,250	398,713
TOTAL FUNDS	5,904	51,391	288,774	290,881	210,489	1,003,925
	EXPENDITURES					
PERSONNEL	0	0	0	0	0	70,111
SUPPLIES	0	0	7,500	0	0	1,500
SERVICES	2,952	30,000	8,700	0	0	282,101
CAPITAL OUTLAY	0	0	100,000	145,000	82,080	45,000
CONSTRUCTION	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0
TOTAL EXPENDITURES	2,952	30,000	116,200	145,000	82,080	398,712
NET REVENUE	0	0	(0)	0	9,170	0
END BALANCE-UNRESERVED	0	5,099	81,564	966	128,409	535,212
RESERVED FUND BALANCE	0	0	0	0	0	359,176
TOTAL FUNDS	0	5,099	81,564	966	128,409	894,388

06 LAW ENFORCE	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL
FUNDING SOURCES					
Annual pmt from the Law Enforcement Standards and Education account	A portion of license tag registration fees from Harris County Tax Assessor	Money & property seized from drug related arrests	Fines from the Selective Traffic Enforcement Program	Voluntary \$3 per month contribution on water bill	6.5% tax on rooms rented less than 30 days
USES OF FUNDS					
Continuing education for licensed peace officers	Programs to enhance child safety, health or nutrition, including child abuse prevention/intervention & drug/alcohol abuse prevention	Expenses solely for law enforcement purposes	Vehicles, equipment & training for Police	Equipment for Police, Fire and/or EMS approved by Public Safety Committee	Advertising, cultural or historical activities that promote tourism and the hotel industry. "Heads in Beds"

CITY OF SEABROOK
BUDGET 2012-13
COMBINED FUND SUMMARY

	SPECIAL REVENUE FUNDS						
	41 CAROTHERS	42 PARK IMPROVE	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	83 PEG	85 BUDGET STABILIZATION
EST BEG BAL-UNRESERVED	174	30,885	32,430	20,369	24,929	24,230	800,450
REVENUES							
TAXES	0	0	0	0	0	34,000	
INTERGOVERNMENTAL SERVICES	0	0	0	0	0	0	
OTHER	52,000	5,000	12,000	1,500	15,000	0	
INTEREST	0	14	55	0	0	0	1,200
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	
TRANSF FRM OTHER FUND	0	0	0	0	0	0	
USE OF PRIOR YR FUND BALANCE	0	14,986	26,417	18,500	0	0	0
TOTAL REVENUES	52,000	20,000	38,472	20,000	15,000	34,000	1,200
TOTAL FUNDS	52,174	50,885	70,902	40,369	39,929		
EXPENDITURES							
PERSONNEL	0	0	18,472	0	0	0	0
SUPPLIES	4,500	0	0	0	0	9,795	0
SERVICES	42,880	0	0	20,000	0	4,000	0
CAPITAL OUTLAY	0	20,000	20,000	0	15,000	20,000	0
CONSTRUCTION	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0	0
TOTAL EXPENDITURES	47,380	20,000	38,472	20,000	15,000	33,795	0
NET REVENUE	4,620	0	0	0	0	205	1,200
END BALANCE-UNRESERVED	4,794	15,899	6,014	1,869	24,929	24,435	801,650
RESERVED FUND BALANCE	0	0	0	0	0	0	0
TOTAL FUNDS	4,794	15,899	6,014	1,869	24,929	24,435	801,650

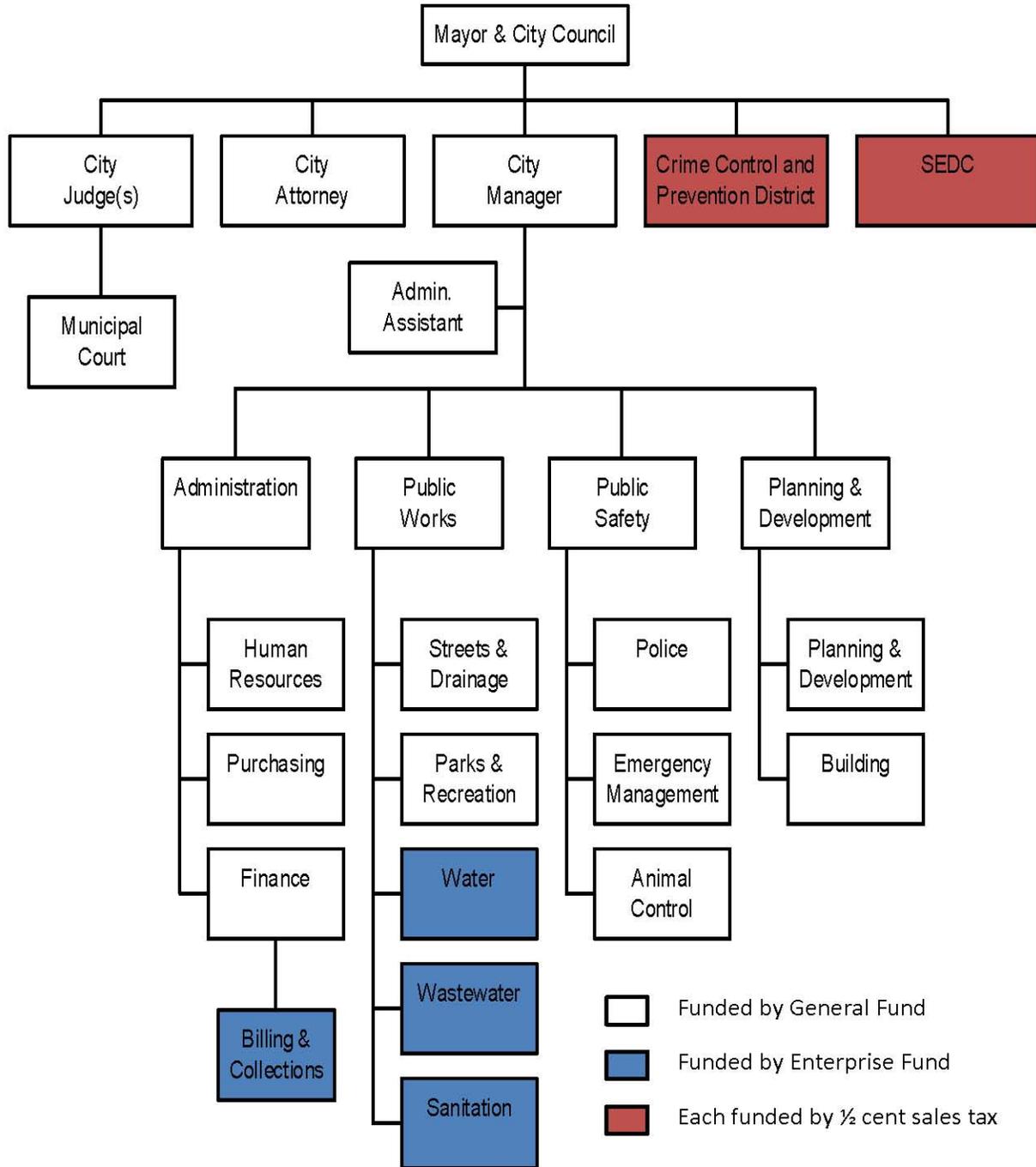
41 CAROTHERS	42 PARK IMPROVE	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	83 PEG	85 BUDGET STABILIZATION
FUNDING SOURCES						
Rental fees	\$250 fee paid by developers per living unit in lieu of dedication of land	Portion of court fees \$3 per conviction	Portion of court fees	Portion of court fees \$4 per conviction	Portion of franchise fees from cable providers	\$300,000 from General Fund \$500,000 from Enterprise Fund
USES OF FUNDS						
Maintenance & improvements to Carothers Coastal Gardens	Purchase and/or develop park land and to pay for maintenance and operations of parks	Expenses to provide security to buildings that house municipal court	Expenses approved by municipal court	Purchase or maintain technological enhancements for the municipal court	Purchase equipment to enhance City's presence on public access channel	To help offset loss of revenue due to Hwy 146 construction

CITY OF SEABROOK
BUDGET 2012-13
COMBINED FUND SUMMARY

	CAPITAL PROJECT FUNDS							
	13 TDRA GRANT	19 CAPITAL IMPACT	30 CAP PROJ WW/SS	33 FIRE PROJ GO BDS	35 ST PROJ GO BDS	38 LIBRARY GO BDS	39 LAKES/REPS CO	72 EDA GRANT
EST BEG BAL-UNRESERVED	0	2,125,491	106,482	677,224	104,598	5,028	355,349	0
REVENUES								
TAXES	0	0	0	0	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	0
OTHER	0	160,000	0	0	0	0	0	0
INTEREST	0	2,500	498	745	0	0	444	0
LOAN/BOND/GRANT PROCEEDS	5,910,997	0	0	0	0	0	0	2,750,000
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	0	87,500	0	674,255	104,000	500	349,556	0
TOTAL REVENUES	5,910,997	250,000	498	675,000	104,000	500	350,000	2,750,000
TOTAL FUNDS	5,910,997	2,375,491	106,980	1,352,224	208,598	5,528	705,349	2,750,000
EXPENDITURES								
PERSONNEL	0	0	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0	0	0
SERVICES	1,347,483	0	0	0	0	500	0	291,000
CAPITAL OUTLAY	4,563,514	250,000	0	675,000	104,000	0	350,000	2,459,000
CONSTRUCTION	0	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	5,910,997	250,000	0	675,000	104,000	500	350,000	2,750,000
NET REVENUE	0	0	498	(0)	0	0	0	0
END BALANCE-UNRESERVED	0	2,037,991	106,980	2,969	598	4,528	5,793	0
RESERVED FUND BALANCE	0	0	291,878	0	0	0	0	0
TOTAL FUNDS	0	2,037,991	398,858	2,969	598	4,528	5,793	0

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

City of Seabrook Organizational Chart October 1, 2011



OPERATING BUDGET

GENERAL FUND

GENERAL FUND**Fund Description**

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

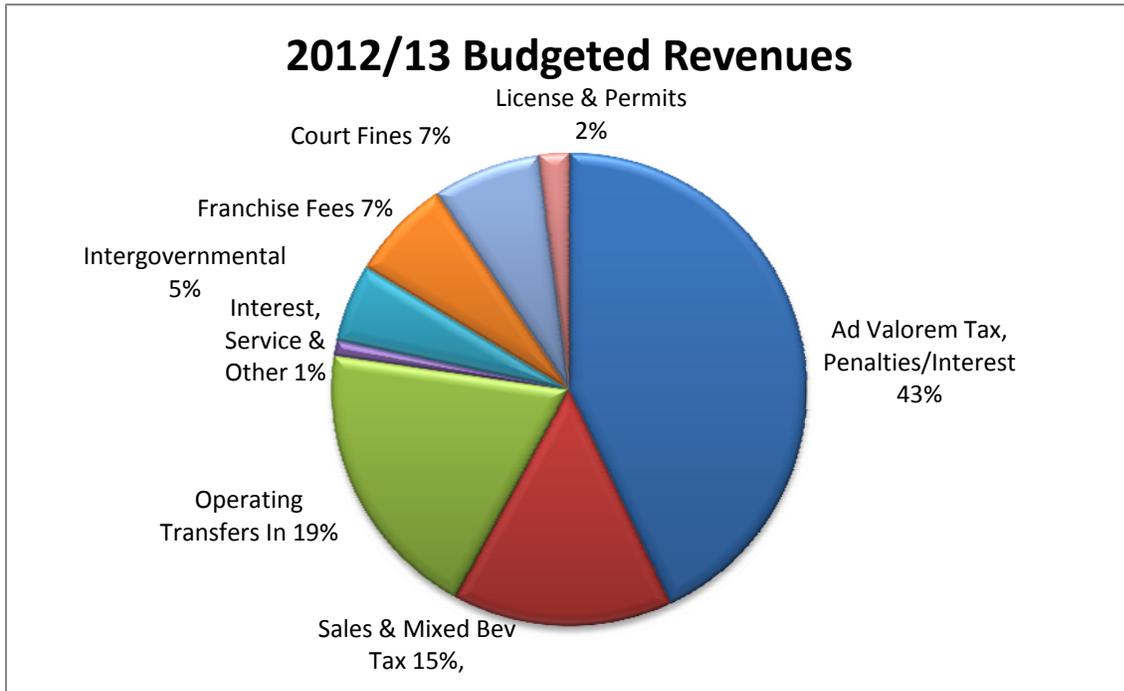
The purpose of the General Fund is to provide the City with the following services: Legislative, City Administration, Public Safety, Parks, Public Works, Community Development, and Municipal Court. The primary sources of revenue are from property taxes, sales taxes, franchise fees, license and permit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

2012/13 BUDGET REVENUES

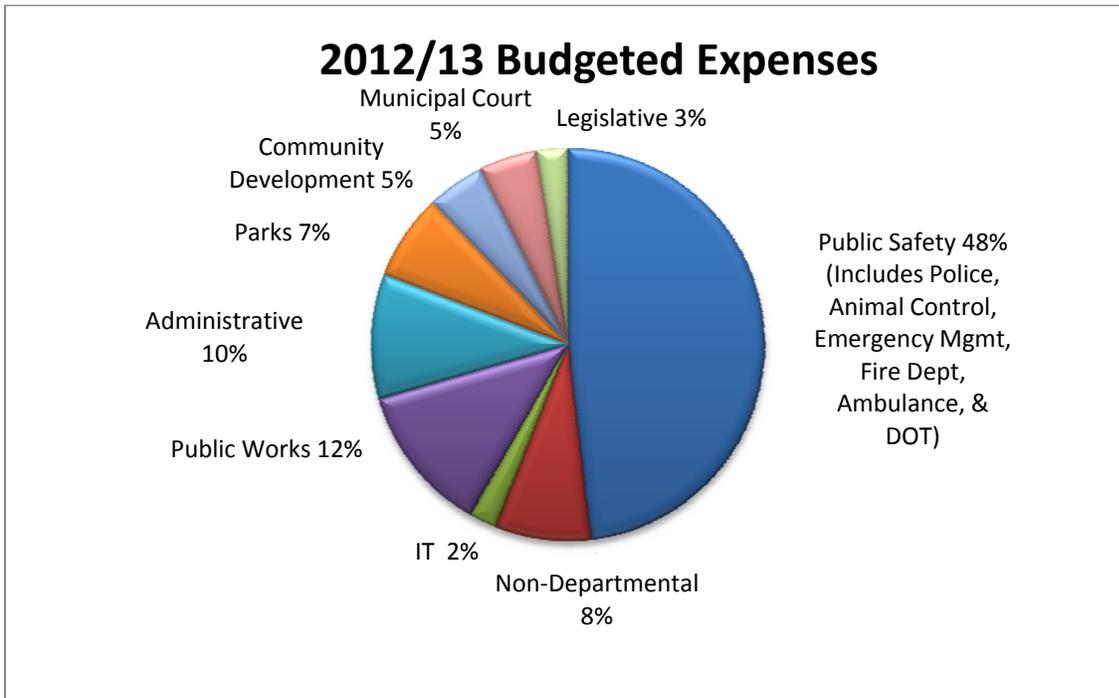
Property Taxes	\$ 4,142,063
Non-Property Taxes	1,440,000
Franchise Fees	665,000
Fines & Licenses	908,000
Interest	3,228
Services	55,000
Intergovernmental	512,896
Other Revenue	43,000
Fund Transfers	<u>1,863,673</u>
Total Revenues	\$ 9,632,960

2012/13 BUDGET EXPENDITURES

Legislative	\$ 244,604
Administrative	989,841
IT	216,051
Emergency Mgmt	116,455
Public Safety	3,342,247
Fire Department	830,671
Animal Control	115,799
Parks & Recreation	678,564
Public Works	1,176,308
Community Development	457,429
Municipal Court	459,526
Non-Departmental	<u>967,578</u>
Total Expenditures	\$ 9,595,073



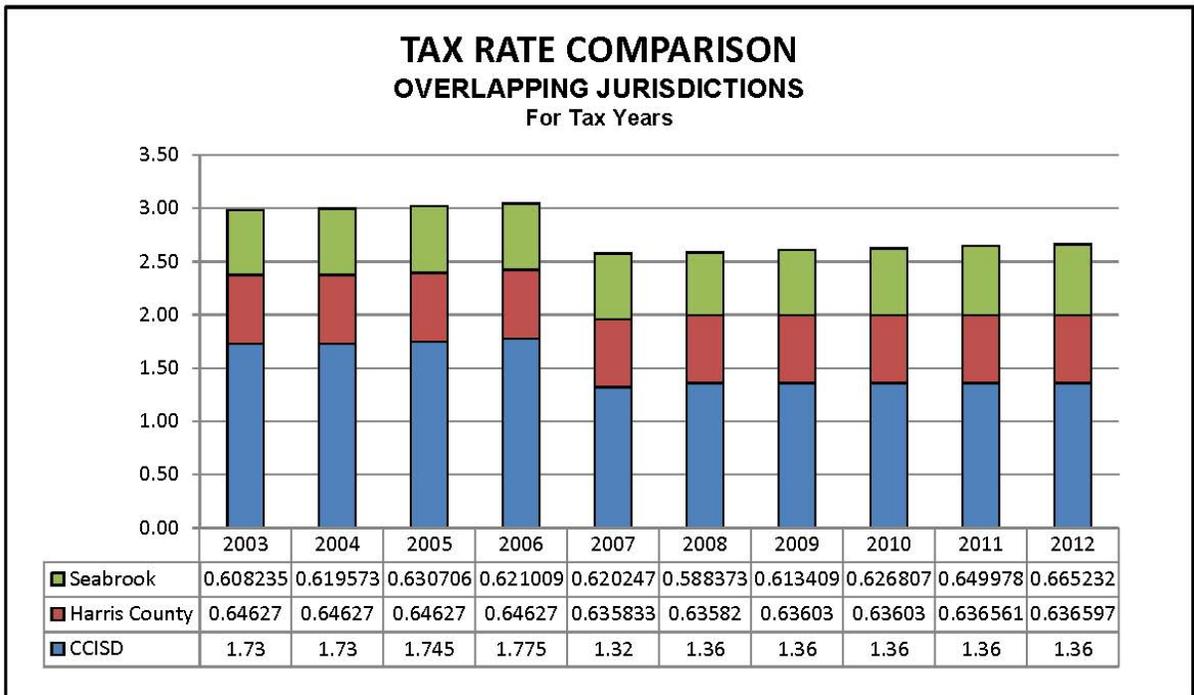
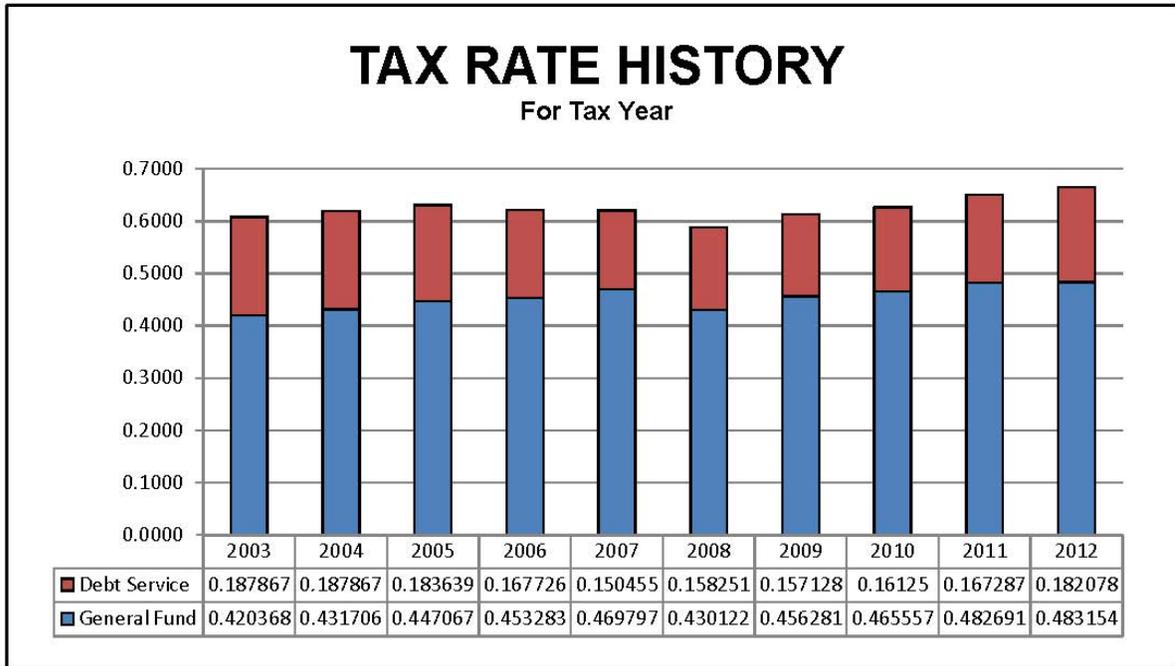
\$9,632,960



\$9,595,073

DISTRIBUTION OF AD VALOREM TAXES

	<u>TOTAL</u>	<u>O&M</u>	<u>DEBT</u>
Total Taxable Value	\$847,336,806	\$847,336,806	\$847,336,806
Tax Rate Per \$100	<u>0.665232</u>	<u>0.483154</u>	<u>0.182078</u>
Subtotal	\$ 5,636,756	\$ 4,093,942	\$ 1,542,814
Est. Collection Rate		<u>98%</u>	<u>100%</u>
Subtotal	\$ 5,636,756	\$ 4,012,063	\$ 1,542,814
Est. Delinquent, Supplemental, & Refunded	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL TAX LEVY	\$ 5,711,756	\$ 4,087,063	\$ 1,542,814



CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
GENERAL FUND

GENERAL FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012			PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
BASE REVENUES										
AD VALOREM TAXES - CURRENT RATE	3,650,081	3,729,028	3,891,835	3,980,689	4,028,649	4,087,063	4,189,240	4,293,971	4,401,320	4,511,353
PENALTIES & INTEREST	46,126	51,760	58,928	55,000	52,105	55,000	55,413	55,828	56,247	56,669
SALES TAX	1,520,677	1,412,343	1,420,081	1,445,161	1,357,105	1,365,000	1,399,125	1,434,103	1,469,956	1,506,705
FRANCHISE TAX	683,669	711,057	715,650	710,000	661,681	665,000	668,325	671,667	675,025	678,400
OTHER TAX	106,327	99,030	89,690	74,000	83,416	75,000	75,750	76,508	77,273	78,045
LICENSE & PERMITS	377,942	224,612	205,293	200,000	208,640	200,000	200,000	200,000	200,000	200,000
CHARGES FOR SERVICES	45,482	65,015	87,460	54,500	55,552	55,000	55,550	56,106	56,667	57,233
MUNICIPAL COURT FEES	335,052	382,366	563,111	608,000	597,400	608,500	632,840	658,154	684,480	711,859
DOT FINES	107,448	74,228	90,196	110,000	89,088	100,000	103,000	106,090	109,273	112,551
INTEREST INCOME	13,426	5,648	4,036	3,052	3,674	3,228	31,369	32,068	32,235	32,254
INTERGOVERNMENTAL	3,528,387	923,332	542,063	363,069	326,660	512,896	528,283	544,131	560,455	577,269
OTHER REVENUE	96,309	115,953	51,593	47,000	48,826	43,600	44,472	45,361	46,269	47,194
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	69,000	0	0	0	0
TOTAL RESOURCES FOR OPERATIONS	10,510,926	7,794,370	7,719,936	7,650,471	7,512,796	7,839,287	7,983,366	8,173,986	8,369,198	8,569,532
BASE EXPENSES										
PERSONNEL SERVICES	5,497,789	5,838,907	5,751,260	6,256,116	6,102,848	6,365,650	6,524,792	6,687,911	6,855,109	7,026,487
MATERIALS & SUPPLIES	279,112	249,098	280,429	334,575	354,438	328,875	335,453	342,162	349,005	355,985
SERVICES	2,531,064	2,481,285	2,352,140	2,588,599	2,335,796	2,600,298	2,691,308	2,825,874	2,924,779	3,027,147
CAPITAL OUTLAY	183,862	792,205	470,089	210,895	219,270	300,250	277,875	361,238	469,609	610,491
HURRICANE IKE	3,270,073	(91,108)	(47,344)	0	0	0	0	0	0	0
TOTAL EXPENSES	11,761,900	9,270,387	8,806,574	9,390,186	9,012,352	9,595,073	9,829,427	10,217,184	10,598,502	11,020,110
NET REVENUES	(1,250,974)	(1,476,016)	(1,086,638)	(1,739,715)	(1,499,556)	(1,755,786)	(1,846,061)	(2,043,198)	(2,229,304)	(2,450,578)
FUND BALANCE										
BEGINNING FUND BALANCE	2,746,629	2,833,483	2,859,848	3,214,029	3,214,029	3,168,018	3,136,906	3,206,840	3,223,524	3,225,420
NET REVENUES	(1,250,974)	(1,476,016)	(1,086,638)	(1,739,715)	(1,499,556)	(1,755,786)	(1,846,061)	(2,043,198)	(2,229,304)	(2,450,578)
ENTERPRISE FUND TRF	1,195,597	1,325,553	1,361,492	1,422,652	1,422,652	1,454,923	1,513,120	1,573,645	1,636,591	1,702,055
SEDC TRANSFER	30,000	55,000	30,000	125,000	124,998	125,000	125,000	125,000	125,000	125,000
CAFR	0	0	0	0	0	0	0	0	0	0
ENTRPRSE FUND TRF-FRANCHISE FEES	93,714	121,828	158,381	205,895	205,895	213,750	277,875	361,238	469,609	610,491
TRNSF. FROM(TO) OTHER FUNDS	18,517	0	(109,054)	0	(300,000)	0	0	0	0	0
USE OF RESERVES	0	0	0	0	0	(69,000)	0	0	0	0
APPROPRIATION FOR PORT FUND	0	0	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	2,833,483	2,869,848	3,214,029	3,227,861	3,168,018	3,136,906	3,206,840	3,223,524	3,225,420	3,212,388
Fund balance change	86,854	26,365	354,181	13,832	(46,011)	(31,113)	69,934	16,685	1,896	(13,032)
25% EMERG RES BEGINNING BALANCE			2,274,648	2,146,927	2,146,927	2,189,781	2,231,488	2,359,076	2,456,015	2,545,317
ADD'L APPROP FROM UNRESERVED			(127,721)	131,961	42,855	41,706	127,589	96,939	89,301	105,402
25% EMERG RES ENDING BALANCE			2,146,927	2,278,487	2,189,781	2,231,488	2,359,076	2,456,015	2,545,317	2,650,719
UNRESERVED FUND BALANCE			1,067,102	949,374	978,237	905,418	847,763	767,509	680,103	561,669
			3,214,029	3,227,861	3,168,018	3,136,906	3,206,840	3,223,524	3,225,420	3,212,388

CITY OF SEABROOK
2012-2013 BUDGET
FUND 01 - GENERAL FUND

100-GENERAL FUND REVENUE

REVENUE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
				2012	2012	2013	2012 FORECAST		2012 BUDGET	
	2009	2010	2011	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
7010 PROPERTY TAX, CURRENT	3,571,592	3,653,364	3,780,876	3,905,689	3,940,440	4,012,063	71,623	1.82%	106,374	2.72%
7011 PRIOR YEAR CURRENT TAX	0	0	0	0	0	0	0	0.00%	0	0.00%
7015 PROPERTY TAX, SUPPLEMENTAL	0	0	0	0	0	0	0	0.00%	0	0.00%
7020 PROPERTY TAX, DELINQUENT	78,489	75,663	110,059	75,000	88,209	75,000	(13,209)	-14.97%	0	0.00%
7021 PRIOR YEAR DELINQUENT TAX	0	0	900	0	0	0	0	0.00%	0	0.00%
7030 PROPERTY TAX, REFUNDED	0	0	0	0	0	0	0	0.00%	0	0.00%
7100 SALES TAX	1,520,677	1,412,343	1,420,081	1,445,161	1,357,105	1,365,000	7,895	0.58%	(80,161)	-5.55%
7210 FRANCHISE TAX, PRIVATE	683,669	711,057	715,650	710,000	661,681	665,000	3,319	0.50%	(45,000)	-6.34%
7220 MIXED DRINK TAX	106,327	99,030	89,690	74,000	83,416	75,000	(8,416)	-10.09%	1,000	1.35%
7300 PENALTY & INTEREST, TAXES	46,126	51,760	58,928	55,000	52,105	55,000	2,895	5.56%	0	0.00%
7301 PRIOR YEAR P&I	0	0	0	0	0	0	0	0.00%	0	0.00%
8250 EMERGENCY MANAGEMENT	15,008	27,584	18,126	15,000	4,287	24,000	19,713	459.77%	9,000	60.00%
8251 FED/STATE DISASTER REIMBURSEMENT	3,145,072	280,803	0	0	0	0	0	0.00%	0	0.00%
8252 GRANTS - DOJ MISC	0	3,090	108,439	1,350	7,037	1,350	(5,687)	-80.81%	0	0.00%
8255 SPEC. OP. GRANT (STEP)	45,805	26,496	23,602	0	0	0	0	0.00%	0	0.00%
8265 ARRA GRANTS	0	108,596	7,244	3,904	244	3,904	3,660	1499.02%	0	0.00%
8270 GRANT-HMGP	0	150,000	0	0	0	0	0	0.00%	0	0.00%
8271 SECO GRANT	0	0	53,914	0	0	0	0	0.00%	0	0.00%
8605 DISPATCH & OTHER SERVICES	10,000	10,000	10,000	10,000	10,000	10,000	0	0.00%	0	0.00%
8606 LEASE ON FIRE STATION	312,502	316,763	320,736	332,815	305,092	473,642	168,550	55.25%	140,827	42.31%
8610 CONTRACT MOWING	2,669	7,845	20,661	4,500	9,638	10,000	362	3.76%	5,500	122.22%
8620 PARK FEES	21,876	41,070	38,965	35,000	27,074	30,000	2,926	10.81%	(5,000)	-14.29%
8625 POOL RECEIPTS	20,937	16,101	27,834	15,000	18,840	15,000	(3,840)	-20.38%	0	0.00%
8640 LICENSE & PERMITS	377,942	224,612	205,293	200,000	208,640	200,000	(8,640)	-4.14%	0	0.00%
9503 DOT FINES	107,448	74,228	90,196	110,000	89,088	100,000	10,912	12.25%	(10,000)	-9.09%
9504 OMNI FEES	1,282	1,994	3,343	2,500	2,848	2,500	(348)	-12.23%	0	0.00%
9505 COURT RECEIPTS	333,649	374,635	552,181	600,000	588,483	600,000	11,517	1.96%	0	0.00%
9508 MUNICIPAL COURT TIME PAYMENT FEE	121	5,737	7,586	5,500	6,069	6,000	(69)	-1.13%	500	9.09%
9510 INTEREST	13,426	5,648	4,036	3,052	3,674	3,228	(446)	-12.13%	176	5.77%
9520 OTHER REVENUE	84,505	104,790	43,751	40,000	42,000	40,000	(2,000)	-4.76%	0	0.00%
9521 OIL & GAS ROYALTIES	11,804	10,898	7,792	7,000	6,821	3,600	(3,221)	-47.22%	(3,400)	-48.57%
9522 ANIMAL CONTROL DONATION	0	264	50	0	5	0	(5)	-100.00%	0	0.00%
SUBTOTAL	10,510,926	7,794,370	7,719,936	7,650,471	7,512,796	7,770,287	257,491	3.43%	119,816	1.57%
9903 TRANS TO OTHER FUNDS	0	0	(109,054)	0	(300,000)	0	0	0.00%	0	0.00%
9907 TRANS FRM/(TO) CAP PROJEC	18,517	0	0	0	0	0	0	0.00%	0	0.00%
9910 EDC TRANSFER	30,000	55,000	30,000	125,000	124,998	125,000	2	0.00%	0	0.00%
9919 SANIT FRANCHISE TRANSFER	93,714	121,828	158,381	205,895	205,895	213,750	7,855	3.82%	7,855	3.81%
9920 ENTERPRISE FUND TRANSFER	1,195,597	1,325,553	1,361,492	1,422,652	1,422,652	1,454,923	32,271	2.27%	32,272	2.27%
SUBTOTAL	1,337,828	1,502,381	1,440,819	1,753,547	1,453,545	1,793,673	40,128	2.76%	40,126	2.29%
TOTAL REVENUES	11,848,754	9,296,751	9,160,755	9,404,018	8,966,341	9,563,960	597,619	6.67%	159,942	1.70%

LEGISLATIVE

MISSION STATEMENT

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

Accomplishments on budget year 2011/2012 Objectives

- Reassign/reorganize work to accommodate loss of ½ time clerk. Complete.
- Conduct May, 2012 election and runoff if necessary with a new election equipment provider ES&S. Complete.
- Conduct a recount of the May 12, 2012 election. Complete
- Implement new election procedures dictated by change in Election Law by Texas State Legislature in 2011. Complete.
- Process paperwork for Harris County to conduct November, 2012 bond election if needed. Pending.
- Write formal records retention policy for e-mail. Train other departments. Still in process.
- Cross check electronic versions of minutes, ordinances and resolutions on MuniCode website. Correct as necessary so paper copies can be disposed. (Originals will remain in storage.) Complete. Ongoing for new material sent.
- Continue re-certification training for Assistant and City Secretary. This is an ongoing process. We must recertify every five years.

Goals for budget year 2012-13 include:

- Participate with Harris County for November, 2012 Bond Election.
- Continue to investigate alternative methods of acquiring election equipment to save money.
- Begin process of scanning documents “in house” for preservation as soon as the equipment is ready.
- Convert agenda preparation to the program offered by our new website company if we can be adapt it to meet our requirements. (This would save approximately \$3,500 annually.)
- Continue re-certification for city secretary and assistant.

CITY OF SEABROOK
2012-2013 BUDGET
FUND 01 - GENERAL FUND

100 - LEGISLATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
	2009	2010	2011	2012	2012	2013	2012 FORECAST		2012 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	145,902	162,411	151,570	139,908	140,316	140,157	(158)	-0.11%	249	0.18%
3011 EDUCATION INCENTIVE	2,400	2,400	2,400	2,400	2,396	2,400	4	0.17%	0	0.00%
3012 OVERTIME	1,552	467	2,262	1,000	1,299	1,000	(299)	-23.02%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	11,643	12,655	11,972	10,963	10,970	10,982	12	0.11%	19	0.17%
3110 RETIREMENT	22,689	34,339	32,976	28,906	29,309	27,942	(1,367)	-4.66%	(964)	-3.33%
3120 HOSPITALIZATION	13,001	18,743	12,555	12,793	12,259	12,850	591	4.82%	57	0.44%
3130 WORKERS COMPENSATION	598	376	263	247	211	263	51	24.21%	15	6.08%
3150 GIFT/APPRECIATION CERTIFICATE	144	144	144	100	96	100	4	4.17%	0	0.00%
3300 MAYOR COUNCIL FEES	26,210	25,986	13,130	13,200	13,195	13,200	5	0.04%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	135	567	216	405	574	540	(34)	-5.90%	135	33.33%
TOTAL PERSONNEL	224,274	258,088	227,487	209,923	210,625	209,434	(1,190)	-0.57%	(488)	-0.23%
4010 OFFICE SUPPLIES	19	0	0	0	57	75	18	30.46%	75	0.00%
4011 POSTAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,782	0	604	400	351	1,100	749	213.37%	700	175.00%
TOTAL SUPPLIES	1,801	0	604	400	409	1,175	766	187.63%	775	193.75%
5020 DUES & SUBSCRIPTIONS	856	865	630	500	622	685	63	10.09%	185	37.00%
5030 RENTAL & SERVICE AGREEMNTS	509	0	3,510	3,510	3,510	3,510	0	0.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5195 ELECTION EXPENSE	1,728	33,635	8,608	12,000	22,874	10,000	(12,874)	-56.28%	(2,000)	-16.67%
5300 TRAINING & CONFERENCE	9,806	9,669	7,844	15,000	8,346	11,500	3,154	37.80%	(3,500)	-23.33%
5400 TELEPHONE	1,591	1,167	1,586	3,300	2,630	3,300	670	25.48%	0	0.00%
5465 MISC EXPENDITURES	8,588	5,043	1,255	5,000	4,263	5,000	737	17.27%	0	0.00%
TOTAL SERVICES	23,079	50,380	23,432	39,310	42,245	33,995	(8,250)	-19.53%	(5,315)	-13.52%
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	249,154	308,468	251,523	249,633	253,278	244,604	(8,674)	-3.42%	(5,028)	-2.01%

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 2011-12 objectives:

- Support and promote a total compensation program that attracts, retains, develops high quality employees and acknowledges tenure *Ongoing*
- Conduct annual compensation survey and review of all city positions to market
We participate in a number of surveys from local, regional and state and agencies that enable the City to use the information as a benchmark for our compensation packages.
- Implement a Manager's Resource Guide with targeted training programs in FMLA, ADAA
FMLA Supervisor guide published and distributed
- Revise City Personnel Policies, City Safety Manual and Job Descriptions *In progress*
- Complete implementation of Civil Service to include entry level and promotional civil service examination process
The Civil Service Rules and Regulations were completed and adopted. A promotional examination process was completed on the Sergeant position.
- Complete electronic timekeeping project and go live in all departments
Kronos electronic timekeeping system was put into place in January, 2012 and all departments are online.
- Implement and populate the new Human Resources Incode Module
The Human Resources Module was installed, training was completed and data continues to be added to the system to improve process functions of the department.
- Continue research and evaluation of options for economic and financially sound long term funding of all employee benefits through various plan designs
The City hired the Benefits Consultant firm, IPS, and additional plan options are being rolled out for FY 12-13 to assist in employer contribution levels.
- Process rerate for Liability, Workers Comp, Auto, Mobile, and Real and Personal Property *Complete*
Continue close out and auditing process on FEMA Project Worksheets from Hurricane Ike 2008 *Ongoing audits continue to be conducted through the state on multiple FEMA projects*

Goals for budget year 2012-13 include:

- Review and revise City Personnel Policies, Safety Manual and Job Descriptions as needed
- Provide support to the Civil Service Commission
- Create a comprehensive Supervisor Training Program
- Implement document imaging module for the Human Resources Incode module once it goes live
- Utilize new city website that will go live in October, 2012, to improve the employment application process
- Continue close out and auditing process on FEMA Project Worksheets from Hurricane Ike 2008

ADMINISTRATIVE – PURCHASING

MISSION STATEMENT

The purpose of the Purchasing Department is to provide appropriate goods and services in the right quality and at the best overall price from competitive sources.

Accomplishments on budget year 2011-12 objectives:

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

Goals for budget year 2012-13 include:

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

ADMINISTRATIVE – FINANCE**MISSION STATEMENT**

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

Accomplishments on budget year 2011-12 objectives

- Work with IT and Billing & Collections on online account access for utility customers. *Completed*
- Use Incode Imaging software to convert utility billing customer applications and agreements to digital format. *In progress. Should be completed 2012-13*
- 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 Gold Circle Leadership Award from State Comptroller *Ongoing- Received Gold award for 3rd consecutive year*
- Complete 5-year Capital Improvement plan – *Updated for public works*
- Work to receive the 32nd Certificate of Achievement for Excellence in Financial Reporting- *Accomplished*

Goals for budget year 2012-13 include:

- Use Incode Imaging software to all bond documents to digital format.
- Continue cross-training of accountant in all areas of finance department with a focus on budgeting and forecasting
- Complete the procedure manuals for each area and store information electronically so it is accessible to departments for cross-training.
- Continue online posting of financial records to retain Gold Circle Leadership Award from State Comptroller
- Complete 5-year Capital Improvement plan
- Work to receive the 33rd Certificate of Achievement for Excellence in Financial Reporting
- Keep refining the budget process and printed documents to include more graphics and reader friendly information

CITY OF SEABROOK
2012-2013 BUDGET
FUND 01 - GENERAL FUND

102-ADMINISTRATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
				2012	2012	2013	2012 FORECAST		2012 BUDGET	
	2009	2010	2011	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	551,097	524,965	513,202	575,715	618,813	642,807	23,994	3.88%	67,092	11.65%
3011 EDUCATION INCENTIVE	853	600	600	816	616	300	(316)	-51.32%	(516)	-63.25%
3012 OVERTIME	382	587	214	1,200	1,077	1,200	123	11.37%	0	0.00%
3014 CAR ALLOWANCE	7,200	7,200	7,200	14,538	15,992	10,800	(5,192)	-32.47%	(3,738)	-25.71%
3015 CONTRACT LABOR	770	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	38,614	36,189	34,842	45,309	43,266	50,116	6,850	15.83%	4,807	10.61%
3110 RETIREMENT	82,770	110,834	109,880	117,253	127,892	142,220	14,328	11.20%	24,967	21.29%
3120 HOSPITALIZATION	56,246	60,891	54,856	59,226	64,205	70,835	6,631	10.33%	11,609	19.60%
3130 WORKERS COMPENSATION	1,144	1,153	874	998	1,009	1,184	176	17.42%	186	18.62%
3150 GIFT/APPRECIATION CERTIFICATES	384	384	336	425	432	400	(32)	-7.41%	(25)	-5.88%
3350 UNEMPLOYMENT BENEFITS	455	1,547	485	1,046	2,409	2,228	(181)	-7.52%	1,181	112.90%
TOTAL PERSONNEL	739,914	744,349	722,489	816,527	875,711	922,090	46,379	5.30%	105,563	12.93%
4010 OFFICE SUPPLIES	573	149	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	470	693	0	500	1,778	1,500	(278)	-15.65%	1,000	200.00%
TOTAL SUPPLIES	1,043	842	0	500	1,778	1,500	(278)	-15.65%	1,000	200.00%
5020 DUES & SUBSCRIPTIONS	2,455	1,624	2,001	2,500	3,145	3,215	70	2.23%	715	28.60%
5041 IT HARDWARE	386	209	486	0	0	0	0	0.00%	0	0.00%
5200 PROF FEES-ACCTG	46,335	46,750	30,750	50,000	50,000	50,000	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	10,424	3,695	9,909	10,200	10,109	8,700	(1,409)	-13.94%	(1,500)	-14.71%
5400 TELEPHONE	443	2,205	2,739	2,880	3,336	3,336	0	0.00%	456	15.83%
5465 MISC EXPENDITURES	409	678	660	500	1,076	1,000	(76)	-7.07%	500	100.00%
TOTAL SERVICES	60,451	55,161	46,545	66,080	67,666	66,251	(1,415)	-2.09%	171	0.26%
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	801,409	800,352	769,034	883,107	945,155	989,841	44,686	4.73%	106,734	12.09%

INFORMATION TECHNOLOGY

MISSION STATEMENT

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

Accomplishments on Budget Year 2011-12 Objectives

- Completed Kronos Time & Attendance project
- Finishing Document Imaging Project in July-August
 - This will allow paperless utility billing in addition to electronic document management
- Replaced Computers made in 2006 or earlier
- Replaced Police CAD Server
- Tested tablet computers (Apple and Android) for Council Agenda management – both work well

Goals for Budget Year 2012-13 Include:

- Add secure wireless access points to City Hall/Police network that integrate with current security infrastructure
- Virtualize half of our servers
- Establish Disaster Recovery site/offsite data backup location on Repsdorff Road
- Replace computers made in 2007 or earlier

CITY OF SEABROOK
2012-2013 BUDGET
FUND 01 - GENERAL FUND

103-IT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
	2009	2010	2011	2012	2012	2013	2012 FORECAST		2012 BUDGET	
				BUDGET	FORECAST	BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
3010 SALARIES	79,484	85,866	87,994	88,230	88,316	92,736	4,420	5.00%	4,506	5.11%
3011 EDUCATION INCENTIVE	300	300	300	300	300	0	(300)	-100.00%	(300)	-100.00%
3012 OVERTIME	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	0	0	969	3,600	3,692	6,000	2,308	62.51%	2,400	66.67%
3100 FICA TAXES	5,615	6,142	6,347	7,048	6,699	7,553	854	12.75%	505	7.17%
3110 RETIREMENT	11,754	17,757	18,686	17,825	18,384	18,321	(64)	-0.35%	496	2.78%
3120 HOSPITALIZATION	12,265	12,136	11,748	12,415	12,282	12,750	468	3.81%	335	2.70%
3130 WORKERS COMPENSATION	154	156	148	153	131	170	39	29.52%	17	11.33%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	48	50	2	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	45	189	72	135	261	270	9	3.45%	135	100.00%
TOTAL PERSONNEL	109,664	122,594	126,313	129,756	130,114	137,851	7,737	5.95%	8,095	6.24%
4150 SMALL TOOLS & EQUIPMENT	2,072	3,862	23,560	28,500	28,595	37,500	8,905	31.14%	9,000	
4400 MISC SUPPLIES	679	261	94	700	0	700	700	0.00%	0	0.00%
TOTAL SUPPLIES	2,750	4,123	23,654	29,200	28,595	38,200	9,605	33.59%	9,000	30.82%
5020 DUES & SUBSCRIPTIONS	389	355	884	1,000	1,169	1,000	(169)	-14.46%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	512	1,229	949	1,500	717	1,500	783	109.29%	0	0.00%
5400 TELEPHONE	1,564	1,407	1,644	1,500	1,494	1,500	6	0.39%	0	0.00%
5465 MISC EXPENDITURES	1,464	280	481	1,000	721	1,000	279	38.64%	0	0.00%
TOTAL SERVICES	3,929	3,271	3,958	5,000	4,101	5,000	899	21.92%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	35,000	35,000	0.00%	35,000	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	35,000	35,000	0.00%	35,000	0.00%
TOTAL EXPENDITURES	116,344	129,988	153,925	163,956	162,811	216,051	53,240	32.70%	52,095	31.77%

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 2011-12 objectives:

- Apply for grants and money that may become available through state and federal agencies;
Accomplished: Applied for SHSG, UASI, and EMPG
- Develop a Surge/Flood warning system throughout the City of Seabrook;
Not Accomplished
- Conduct CERT Training; **Accomplished: Through Webster, La Porte and Seabrook and Three Classes were conducted.**
- Educate the Citizens as much as possible in the preparedness for any type of emergency;
Accomplished: Through Website handouts and speaking appearances.
- Continue with the Networking of the other Emergency Management Groups Both locally and at the State Level; **Accomplished: Attending meeting locally, regionally and at the State level.**
- Work with other jurisdictions on the development of Clear Lake Area Incident Management Team (IMT). **Partially Accomplished: We are on our way to making this happen. All cities are working together to make this happen.**
- 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;
Accomplished: Three exercises were conducted this year.
- Review/update Basic Emergency Plan and twenty-two annexes as needed for out of date compliance; **Accomplished: The Basic Plan and all 22 Annex are up to date with the State of Texas**
- Complete quarterly reporting requirements for Emergency Management Preparedness grant;
Accomplished:
- Take minimum of two courses offered by Texas Division of Emergency Management;
Accomplished: Actually more and counting
- Conduct Town Hall Hurricane Meeting for citizens of City of Seabrook; **Accomplished: May 30, 2012**
- Instruct the City Hall staff on ICS 100 and 700. **Not Accomplished: This process will begin with the new Policy that is being written at this time**
- Become an ICS instructor; **Accomplished:**
- Instruct the New City Council on ICS 100 and 700 and the Mayor on the required courses; **Not Accomplished: This process will begin with the new Policy that is being written at this time**
- Keep notification ongoing with all essential personnel on hazardous situations and;
Accomplished:

- Work with the Seabrook Volunteer Fire department and Seabrook Police Department conducted training together to establish better communications in the times of disaster. **Accomplished:**
- Start courses to finish the degree in Emergency and Disaster Management. **Accomplished: All of the paperwork an enrollment documents are in.**
- Make the City of Seabrook more prepared for all types of hazards; **Accomplished:**
- Work with the Public Safety Committee to make Seabrook a Safer Community to live in. **Accomplished: Started expending the Public Safety Fund monies on equipment that make the City a Safe and Better Place to live.**

Goals for Budget Year 2012-2013 include:

- Apply for grants and money that may become available through state and federal agencies;
- Complete quarterly reporting requirements for Emergency Management Preparedness Grant (EMPG);
- Manage the GRANTS that were received by the City of Seabrook through Emergency Management along with the Emergency Management Preparedness Grant;
- Take minimum of two courses offered by Texas Division of Emergency Management;
- Review/update Basic Emergency Plan and twenty-two annexes as needed for out of date compliance;
- Educate the Citizens as much as possible in the preparedness for any type of emergency;
- Conduct Town Hall Hurricane Meeting for citizens of City of Seabrook;
- 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;
- Finish the Development of the National Incident Management System (NIMS) policy for the City of Seabrook as directed by the Federal Emergency Management Administration (FEMA);
- Insure that all personnel and council members needing NIMS and Incident Command System (ICS) training receive the mandatory training that is outlined in the City of Seabrook NIMS Policy;
- Keep notification ongoing with all essential personnel on hazardous situations and;
- Work to finish the degree in Emergency and Disaster Management through American Public University;
- Facilitate exercises for City of Seabrook that comply with the State Guidelines for training;
- Work with other jurisdictions on the development of Clear Lake Area Incident Management Team (IMT).

CITY OF SEABROOK
2012-2013 BUDGET
FUND 01 - GENERAL FUND

106-EMERGENCY MANAGEMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
				2012	2012	2013	2012 FORECAST		2012 BUDGET	
	2009	2010	2011	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	44,515	60,480	59,894	60,569	60,608	49	0.08%	714	1.19%
3011 EDUCATION INCENTIVE	0	1,869	2,700	2,700	2,700	2,700	0	0.00%	0	0.00%
3012 OVERTIME	0	0	222	300	300	300	0	0.00%	0	0.00%
3100 FICA TAXES	0	3,507	4,787	4,811	4,804	4,866	62	1.30%	55	1.14%
3110 RETIREMENT	0	9,513	13,263	12,669	12,798	12,374	(424)	-3.31%	(295)	-2.33%
3120 HOSPITALIZATION	0	4,635	5,982	6,189	5,955	6,196	241	4.05%	6	0.10%
3130 WORKERS COMPENSATION	102	85	106	108	93	116	23	24.66%	8	7.14%
3150 GIFT/APPRECIATION CERTIFICATES	0	48	48	50	48	50	2	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	189	72	135	261	270	9	3.45%	135	100.00%
TOTAL PERSONNEL	102	64,363	87,561	86,857	87,518	87,480	(38)	-0.04%	623	0.72%
4010 OFFICE SUPPLIES	497	726	120	500	441	500	59	13.30%	0	0.00%
4011 POSTAGE	286	0	0	300	173	300	127	73.69%	0	0.00%
4040 OIL & GAS	138	181	0	100	34	100	66	197.52%	0	0.00%
4400 MISC SUPPLIES	0	855	426	800	644	800	156	24.23%	0	0.00%
TOTAL SUPPLIES	921	1,761	546	1,700	1,292	1,700	408	31.62%	0	0.00%
5020 DUES & SUBSCRIPTIONS	250	0	250	150	44	150	106	240.00%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	931	187	0	1,000	110	500	390	356.37%	(500)	-50.00%
5110 MAINT-AUTOS/EQUIP	736	0	0	700	644	700	56	8.67%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	500	105	1,500	1,395	1324.91%	1,000	200.00%
5211 PROF FEES - INSPECTIONS	9,513	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	1,517	1,413	1,444	1,500	1,390	1,500	110	7.94%	0	0.00%
5310 UNIFORMS	0	0	346	300	320	500	180	56.30%	200	66.67%
5320 AUTO INS	0	351	410	425	0	425	425	0.00%	0	0.00%
5400 TELEPHONE	6,355	8,513	8,337	7,000	7,825	7,000	(825)	-10.54%	0	0.00%
5405 PHONE NETWORK NOTIFICATION SYS	11,225	11,225	11,225	14,000	11,247	14,000	2,753	24.47%	0	0.00%
5406 AUTOMATION WORKSTATION	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	313	1,144	1,804	1,000	384	1,000	616	160.25%	0	0.00%
TOTAL SERVICES	30,840	22,832	23,816	26,575	22,069	27,275	5,206	23.59%	700	2.63%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
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	31,863	88,956	111,923	115,132	110,878	116,455	5,577	5.03%	1,323	1.15%

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 2011-12 objectives:

- Increased dispatch staffing from 6 to 8
- Replaced expiring tasers
- Attended mandatory training classes
- Implemented and adhered to district patrols
- Implemented City sponsored STEP program
- Replaced several computers
- Trained and issued AED's
- Performed over 500 (626) CVE inspections
- Issued over 450 (629) CVE citations
- Issued over 2,000 (2211) CVE warnings
- Add two additional patrol cars - *Pending*
- Add mobile computers to CID- *Pending*
- Increase patrol size – *Move to 2012-13*
- Attend additional accident reconstruction school– *Move to 2012-13*
- Conduct 6 multi-agency enforcement days– *Move to 2012-13*
- Install Bar code for tracking property – *Move to 2012-13*

Goals for Budget Year 2012-2013 include:

- Complete uniform and patch change for patrol
- Implement a new uniform for CID
- Install Bar code for tracking property
- Install lockers in dispatch
- New schedule for dispatch
- Adhere to new CJIS compliance guidelines
- Add a certified crime scene tech
- Add additional firearms training

CITY OF SEABROOK
2012-2013 BUDGET
FUND 01 - GENERAL FUND

200-PUBLIC SAFETY

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
				2012	2012	2013	2012 FORECAST		2012 BUDGET	
	2009	2010	2011	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	1,617,083	1,604,606	1,594,932	1,700,439	1,669,117	1,877,398	208,280	12.48%	176,959	10.41%
3011 EDUCATION INCENTIVE	33,118	35,515	35,954	44,761	40,591	48,240	7,649	18.84%	3,480	7.77%
3012 OVERTIME	158,400	163,837	142,688	163,000	193,042	163,000	(30,042)	-15.56%	0	0.00%
3013 OVERTIME - STEP	0	0	40,581	0	0	0	0	0.00%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3016 OVERTIME GRANT	0	134,495	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	133,274	371,389	134,526	145,977	142,260	159,837	17,577	12.36%	13,860	9.49%
3110 RETIREMENT	263,829	216,002	377,642	385,467	382,994	411,012	28,018	7.32%	25,545	6.63%
3120 HOSPITALIZATION	215,544	30,981	198,025	240,086	217,704	269,290	51,586	23.70%	29,204	12.16%
3130 WORKERS COMPENSATION	35,090	1,200	24,648	28,020	21,144	29,785	8,642	40.87%	1,765	6.30%
3140 PSYCHOLOGICAL SERVICES	600	1,776	1,400	3,500	3,531	3,500	(31)	-0.88%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	1,824	5,891	2,642	3,100	1,824	3,100	1,276	69.96%	0	0.00%
3350 UNEMPLOYEMENT BENEFITS	1,395	(793)	2,272	4,185	8,795	9,450	655	7.45%	5,265	125.81%
3800 ACCRUED SICK LEAVE CIV SERV	0	0	0	53,000	53,000	25,000	0	0.00%	0	0.00%
3810 SALARY/O.T. REIMBURSEMENT	(4,250)	(220)	(485)	0	0	0	0	0.00%	0	0.00%
3811 SALARY/O.T. REIMB COURT	0	0	(387)	0	(701)	0	701	-100.00%	0	0.00%
TOTAL PERSONNEL	2,455,908	2,564,678	2,564,438	2,771,536	2,733,302	2,999,613	293,610	10.74%	256,077	9.24%
4005 SUPPLIES-POLICE OPERATION	13,751	4,146	8,740	15,000	14,810	12,000	(2,810)	-18.97%	(3,000)	-20.00%
4010 OFFICE SUPPLIES	7,345	8,421	9,672	11,000	11,000	11,000	(0)	0.00%	0	0.00%
4011 POSTAGE	625	1,175	971	3,500	2,475	3,500	1,025	41.39%	0	0.00%
4015 SUPPLIES-ID	507	(474)	497	5,000	4,922	3,000	(1,922)	-39.05%	(2,000)	-40.00%
4016 SUPPLIES/SMALL EQ-DOT	166	0	0	0	0	0	0	0.00%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	1,675	2,393	2,389	3,000	2,787	3,000	213	7.65%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	41,523	43,141	64,580	73,825	72,759	85,000	12,241	16.82%	11,175	15.14%
4150 SMALL TOOLS & EQUIPMENT	<u>6,006</u>	<u>6,341</u>	<u>7,045</u>	<u>8,000</u>	<u>7,962</u>	<u>5,000</u>	<u>(2,962)</u>	<u>-37.21%</u>	<u>(3,000)</u>	<u>-37.50%</u>
TOTAL SUPPLIES	71,599	65,144	93,894	119,325	116,715	122,500	5,785	4.96%	3,175	2.66%
5020 DUES & SUBSCRIPTIONS	410	562	1,004	2,000	1,854	2,000	146	7.89%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	32,245	27,942	38,655	42,930	44,939	52,000	7,061	15.71%	9,070	21.13%
5041 IT HARDWARE	58	0	5,224	0	0	0	0	0.00%	0	0.00%
5042 IT SOFTWARE	0	0	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	40,040	28,126	24,402	25,000	27,698	26,000	(1,698)	-6.13%	1,000	4.00%
5115 MAINT-OFFICE EQUIP	387	200	525	2,500	2,185	1,500	(685)	-31.35%	(1,000)	-40.00%
5170 MAINTENANCE - RADIOS	14,704	7,742	12,561	12,000	11,926	12,000	74	0.62%	0	0.00%
5175 JANITORIAL SERVICES	10,045	10,239	10,620	11,000	10,327	11,000	673	6.52%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	3,314	2,201	2,324	3,500	2,689	3,500	811	30.14%	0	0.00%
5210 CIVIL SERVICE	0	0	0	35,000	14,413	10,000	(4,413)	-30.62%	(25,000)	-71.43%
5300 TRAINING & CONFERENCE	13,346	14,070	5,481	12,000	11,683	12,000	317	2.72%	0	0.00%
5301 CONTINUING EDUCATION FUNDS	0	0	0	0	0	0	0	0.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	28,330	17,773	36,346	18,000	17,990	18,734	744	4.13%	734	4.08%
5311 HANDGUN TRAINING EXPENSE	4,753	1,496	8,771	5,000	4,969	6,000	1,031	20.75%	1,000	20.00%
5320 INSURANCE-AUTO	17,926	15,693	19,187	20,000	19,029	20,000	971	5.10%	0	0.00%
5325 INSURANCE-LAW ENFORCEMENT	15,183	16,085	15,970	20,000	13,149	16,000	2,851	21.68%	(4,000)	-20.00%
5400 TELEPHONE	31,319	15,944	15,862	24,000	20,176	24,000	3,824	18.95%	0	0.00%
5410 UTILITIES	2,164	2,359	3,234	2,400	2,068	2,400	332	16.04%	0	0.00%
5465 MISC EXPENDITURES	3,411	3,024	2,104	5,500	5,490	3,000	(2,490)	-45.36%	(2,500)	-45.45%
5490 CRIME PREVENTION DIV EXP	0	0	0	0	0	0	0	0.00%	0	0.00%
5498 CJD GRANT	0	0	0	0	0	0	0	0.00%	0	0.00%
5499 PROJECT S.A.V.E.D.	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	217,636	163,446	202,269	240,830	210,587	220,134	9,547	4.53%	(20,696)	-8.59%
6010 AUTOS & TRUCKS	43,082	108,136	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	106,192	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	43,082	108,136	106,192	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	2,788,225	2,901,404	2,956,793	3,131,691	3,060,604	3,342,247	308,942	10.09%	238,556	7.62%

ANIMAL CONTROL

MISSION STATEMENT

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

Accomplishments on budget year 2011-12 objectives

- Develop and pass a leash ordinance for all animals, including felines. *Completed*
- Implement a city ordinance whereby repeat offenders of impounded animals must complete sterilization of their animals or submit a sterilization deposit before release. *Pending*
- Present animal control fee increase to council. *Pending*
- Demonstrate need for new animal control fleet truck. *Pending*

Goals for budget year 2012-13 include:

- Present to council the need for a second, full-time animal control officer
- Proactively meet with homeowners associations and local apartments to provide education and awareness about animal control issues and ordinances
- Obtain a new fleet vehicle for Animal Control Services
- Research and implement adjusted fee schedule for animal control services

CITY OF SEABROOK
2012-2013 BUDGET
FUND 01 - GENERAL FUND

210 - ANIMAL CONTROL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
				2012	2012	2013	2012 FORECAST		2012 BUDGET	
	2009	2010	2011	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	53,262	57,793	59,981	61,596	57,974	62,719	4,745	8.19%	1,123	1.82%
3011 EDUCATION INCENTIVE	1,025	1,290	1,290	1,290	1,209	1,290	81	6.68%	0	0.00%
3012 OVERTIME	371	0	126	4,800	1,219	4,800	3,581	293.89%	0	0.00%
3100 FICA TAXES	3,965	4,334	4,507	5,178	4,460	5,264	803	18.01%	86	1.66%
3110 RETIREMENT	7,633	12,174	12,864	13,675	12,159	13,424	1,265	10.41%	(251)	-1.83%
3120 HOSPITALIZATION	8,433	8,290	7,955	8,496	8,283	6,167	(2,115)	-25.54%	(2,328)	-27.41%
3130 WORKERS COMPENSATION	895	837	936	1,019	851	1,095	244	28.62%	76	7.43%
3150 GIFT/APPRECIATION CERTIFICATES	48	96	96	100	96	100	4	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	87	381	144	270	403	540	137	33.87%	270	100.00%
TOTAL PERSONNEL	75,718	85,196	87,899	96,424	86,654	95,399	8,745	10.09%	(1,025)	-1.06%
4010 OFFICE SUPPLIES	184	68	0	150	40	100	60	152.38%	(50)	-33.33%
4011 POSTAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
4040 OIL & GAS	2,876	3,308	4,059	6,000	5,274	6,500	1,226	23.25%	500	8.33%
4150 SMALL TOOLS & EQUIPMENT	2,645	28	1,353	2,000	1,982	1,500	(482)	-24.32%	(500)	-25.00%
4160 ANIMAL FOOD & SUPPLIES	527	408	483	900	854	1,000	146	17.07%	100	11.11%
4400 MISC SUPPLIES	211	253	589	350	171	350	179	104.69%	0	0.00%
4401 VETERINARY SUPPLIES	103	220	361	1,000	936	1,000	64	6.89%	0	0.00%
TOTAL SUPPLIES	6,546	4,285	6,845	10,400	9,256	10,450	1,194	12.90%	50	0.48%
5020 DUES & SUBSCRIPTIONS	25	0	0	50	0	0	0	0.00%	(50)	-100.00%
5110 MAINT-AUTOS/EQUIP	3,078	3,201	2,807	1,500	3,673	2,500	(1,173)	-31.93%	1,000	66.67%
5170 MAINTENANCE - RADIOS	0	0	0	300	300	250	(50)	-16.67%	(50)	-16.67%
5180 MAINT-BLDGS & GROUNDS	625	600	732	600	758	600	(158)	-20.84%	0	0.00%
5212 PROF FEES - ARCHITECTURAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	93	82	43	200	108	200	92	85.07%	0	0.00%
5310 UNIFORMS & LAUNDRY	485	198	279	400	355	500	145	41.00%	100	25.00%
5320 INSURANCE-AUTO	926	784	913	915	1,192	1,200	8	0.67%	285	31.15%
5330 INSURANCE-MISC	0	0	0	500	500	500	0	0.00%	0	0.00%
5400 TELEPHONE	708	1,438	3,091	750	2,962	1,500	(1,462)	-49.35%	750	100.00%
5410 UTILITIES	2,754	3,140	3,504	2,500	2,564	2,500	(64)	-2.48%	0	0.00%
5465 MISC EXPENDITURES	907	141	262	200	166	200	34	20.13%	0	0.00%
TOTAL SERVICES	9,600	9,583	11,630	7,915	12,577	9,950	(2,627)	-20.89%	2,035	25.71%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE SUPPLIES	0	0	0	0	0	0	0	0.00%	0	0.00%
6050 BUILDINGS/RENOVATIONS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	91,864	99,065	106,374	114,739	108,487	115,799	7,312	6.74%	1,060	0.92%

PARKS & RECREATION

MISSION STATEMENT

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

Accomplishments on budget year 2011-12 objectives:

- Carothers House Year 2 – Increased Bookings
- Maintained and Mowed approximately 80 Acres of Parks
- Added Televisions to Carothers & Casita
- Maintained & Recapped 1/3 of Trail System w/ Decomposed Granite
- Maintained Public Parks Restrooms & Lock Daily
- Beautification of City; - *Ongoing*
- Trash Bash 2012
- Events of 2012
- 50th Anniversary Celebration
- Repainted Pool Slide & Fence Area
- Upgraded Pool Party Room A/C
- Removed All Paint from Cement at Pool
- Tinted Windows at Pool Party Room to Reduce Heat
- Added Awning & Additional Drainage at Pool for Additional Shaded Area
- Remove Many Dead Trees & Limbs from Parks after Hurricane Ike and Drought
- Began Construction Of Natural Playground at Pine Gully Park
- Lucky Trails Marathon 2012

Goals for Budget Year 2012-2013 Include:

- Beautification of City - *Ongoing*
- Diabetes Trail Walk at Meador Park
- Continue removal of Dead Trees from Parks after Hurricane Ike and Drought
- Maintain & Recap 1/3 of Trail System w/ Decomposed Granite – *In Progress*
- Maintain Public Parks Restrooms & Lock Daily
- Maintain All City Parks – mow approximately 80 acres
- Maintain All City Buildings
- Maintain City Pool
- Trash Bash 2013
- Events of 2013 – Easter, Fourth of July, Tree lighting, Christmas with Santa
- Add 2 Gazebos at Pool
- Replace 10 BBQ Pits at Pine Gully Park
- Continue Construction Of Natural Playground at Pine Gully Park
- Lucky Trails Marathon 2013
- Sandblast and Paint Pavilion at Meador Park

CITY OF SEABROOK
2012-2013 BUDGET
FUND 01 - GENERAL FUND

400 - PARKS & RECREATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
	2009	2010	2011	2012	2012	2013	2012 FORECAST		2012 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	324,648	343,306	234,209	241,202	241,620	260,062	18,442	7.63%	18,859	7.82%
3011 EDUCATION INCENTIVE	1,199	1,200	900	900	900	900	0	0.00%	0	0.00%
3012 OVERTIME	9,291	9,947	7,216	6,000	7,958	6,000	(1,958)	-24.60%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	66,288	43,569	35,304	47,174	45,930	47,174	1,243	2.71%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	30,070	29,907	20,816	22,589	22,386	24,031	1,645	7.35%	1,443	6.39%
3110 RETIREMENT	48,702	70,800	46,053	43,988	44,620	46,062	1,442	3.23%	2,073	4.71%
3120 HOSPITALIZATION	48,494	47,070	38,467	38,538	40,880	41,645	765	1.87%	3,107	8.06%
3130 WORKERS COMPENSATION	7,865	5,886	5,238	5,011	4,072	5,140	1,068	26.24%	128	2.56%
3150 GIFT/APPRECIATION CERTIFICATES	432	528	384	800	800	800	0	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	709	2,747	967	2,341	1,645	3,151	1,505	91.49%	810	34.61%
3810 SALARY/O.T. REIMBURSEMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
3900 MERIT AWARDS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	537,697	554,961	389,553	408,542	410,810	434,964	24,154	5.88%	26,422	6.47%
4010 OFFICE SUPPLIES	0	7,344	869	750	1,083	1,250	167	15.39%	500	66.67%
4040 GAS & OIL/CITY SUPPLY	13,708	15,742	16,935	19,500	19,400	19,500	100	0.51%	0	0.00%
4090 POOL SUPPLIES	16,436	12,431	10,761	12,000	11,886	12,000	114	0.96%	0	0.00%
4095 NURSERY SUPPLIES	1,135	175	231	1,500	1,481	1,500	19	1.26%	0	0.00%
4100 MOSQUITO CONTROL	23	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	11,261	7,252	3,491	3,000	3,000	3,000	0	0.01%	0	0.00%
4400 MISC SUPPLIES	32,429	31,193	14,539	12,000	11,652	12,000	348	2.98%	0	0.00%
TOTAL SUPPLIES	74,993	74,137	46,827	48,750	48,503	49,250	747	1.54%	0	0.00%
5020 DUES & SUBSCRIPTIONS	890	1,045	315	500	500	500	0	0.00%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	16,161	22,898	2,468	10,000	8,647	10,000	1,353	15.64%	0	0.00%
5110 MAINT-AUTOS/EQUIP	22,989	19,527	12,899	13,000	12,445	13,000	555	4.46%	0	0.00%
5160 MAINT-POOL & GROUNDS	5,087	2,749	15,841	5,000	4,953	5,000	47	0.95%	0	0.00%
5165 MAINT-RECREATION EQUIP	269	5,582	966	3,000	2,686	3,000	314	11.71%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	30,170	30,379	35,640	54,000	39,063	47,500	8,437	21.60%	(6,500)	-12.04%
5212 PROF FEES-ARCHITECTURAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES -ENGINEERING	2,736	0	0	0	0	0	0	0.00%	0	0.00%
5245 ANIMAL CONTROL	0	0	0	0	0	0	0	0.00%	0	0.00%
5275 ELECTRICAL SERVICES	0	6,340	711	1,000	1,000	2,000	1,000	99.97%	1,000	100.00%
5295 NURSERY FUND	0	0	0	0	0	0	0	0.00%	0	0.00%
5298 SEABROOK THEATRE	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	443	384	232	500	500	500	0	0.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	5,831	3,997	3,378	5,500	5,363	5,500	137	2.55%	0	0.00%
5320 INSURANCE-AUTO	4,211	4,048	5,437	5,600	5,544	5,600	56	1.02%	0	0.00%
5400 TELEPHONE	9,090	8,968	6,154	6,000	5,612	6,000	388	6.90%	0	0.00%
5410 UTILITIES	71,156	73,046	65,253	65,000	52,062	65,000	12,938	24.85%	0	0.00%
5464 EVENTS	0	13,355	5,649	10,000	9,166	10,000	834	9.10%	0	0.00%
5465 MISC EXPENDITURES	8,274	254	306	500	232	250	18	7.91%	(250)	-50.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
5475 CONTINGENCY-COUNCIL APPROVED	0	0	0	0	6,572	0	(6,572)	-100.00%	0	0.00%
TOTAL SERVICES	177,324	192,571	155,238	179,600	154,345	173,850	19,505	12.64%	(5,750)	-3.20%
6010 AUTOS & TRUCKS	0	0	16,899	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	20,500	20,500	0.00%	20,500	0.00%
6050 BUILDINGS/RENOVATIONS/FACILI	0	0	0	0	5,470	0	(5,470)	-100.00%	0	0.00%
6051 REPSDORPH PARK	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	16,899	0	5,470	20,500	15,030	274.77%	20,500	0.00%
TOTAL EXPENDITURES	790,014	821,668	608,517	636,892	619,129	678,564	59,435	9.60%	41,172	6.46%

PUBLIC WORKS

Mission Statement

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

Accomplishments on Budget Year 2011-12 Objectives

- Replaced and repaired approximately 5,065 square feet of sidewalk
- Repaired 2,206 sq. ft. of street failure throughout the city
- Upgrade and replaced 150 Street Signs.
- 972 Hours of R.O.W. mowing
- City Asphalt Overlay Projects - Brummerhop, Seventh, Lidstone, Third
- Oak Ridge Meadows Phase II – *In Progress*
- Lakeside Drive GLO Project
- Seascape Entrances GLO Project
- El Mar GLO Project
- Crack sealed streets throughout the city and used approximately 150 gallons of seal material.
- Completed 922 LF of ditch re-cut
- Storm Water Management Plan/MS4 implementation Year 4
- Cleaned & TV 134 LF of storm sewer throughout the city.
- Maintained MS4 Permit and Sent in Annual Report
- Continued aggressive mosquito control program - 413 hrs Adulticide
- Repsdorph Road widening
- Seascape I, phase I Pavement Improvements - *Ongoing*

Goals for Budget Year 2012-13 Include:

- Additional training for employees
- Hester Gully Drainage Project
- Pine Gully Jetty Project
- Waterfront Project Drainage and Street Raising
- Seascape I, phase II Paving Improvement Project
- Storm Water Management Plan/MS4 implementation Year 5
- Upgrade & replace 150 signs throughout the city
- Replace 2,500 square feet of sidewalk
- Continue aggressive mosquito control program
- Continue R.O.W. mowing
- Clean ditches throughout City
- Continue debris removal throughout City
- Continue aggressive mosquito control program

**CITY OF SEABROOK
2012-2013 BUDGET
FUND 01 - GENERAL FUND
500-PUBLIC WORKS**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
	2009	2010	2011	2012		2013	2012 FORECAST		2012 BUDGET	
				BUDGET	FORECAST		BUDGET	BUDGET	\$CHANGE	%CHANGE
3010 SALARIES	400,272	390,648	413,950	440,631	405,504	440,506	35,002	8.63%	(125)	-0.03%
3011 EDUCATION INCENTIVE	300	1,903	2,404	2,403	2,395	2,403	8	0.31%	0	0.00%
3012 OVERTIME	9,301	14,744	4,240	10,000	13,209	10,000	(3,209)	-24.30%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	31,020	30,761	31,542	34,657	31,771	34,648	2,876	9.05%	(10)	-0.03%
3110 RETIREMENT	60,795	84,489	88,616	91,308	85,530	88,550	3,020	3.53%	(2,757)	-3.02%
3120 HOSPITALIZATION	51,489	51,025	52,759	51,472	46,404	56,964	10,560	22.76%	5,492	10.67%
3125 ACCRUED VACATION	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	14,274	12,520	10,981	12,528	10,667	13,407	2,740	25.69%	879	7.01%
3150 GIFT/APPRECIATION CERTIFICATES	384	384	384	450	384	450	66	17.19%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	360	1,682	576	1,080	1,938	2,430	492	25.41%	1,350	125.00%
TOTAL PERSONNEL	568,196	588,157	605,452	644,529	597,802	649,358	51,556	8.62%	4,829	0.75%
4040 GAS & OIL/CITY SUPPLY	21,212	16,408	17,503	27,000	24,110	27,000	2,890	11.99%	0	0.00%
4100 MOSQUITO CONTROL	13,284	24,553	412	20,000	20,000	20,000	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	3,870	1,512	996	2,000	2,000	2,000	(0)	-0.02%	0	0.00%
4400 MISC SUPPLIES	3,439	1,945	2,484	3,000	3,000	3,000	(0)	-0.01%	0	0.00%
TOTAL SUPPLIES	41,806	44,418	21,396	52,000	49,110	52,000	2,890	5.88%	0	0.00%
5020 DUES & SUBSCRIPTIONS	0	0	0	50	50	50	0	0.00%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	604	709	1,070	1,200	1,200	1,200	(0)	-0.01%	0	0.00%
5110 MAINT-AUTOS/EQUIP	15,568	12,717	15,243	13,500	13,313	13,500	187	1.40%	0	0.00%
5140 MAINT-STREETS	13,636	8,669	14,455	13,000	12,749	13,000	251	1.97%	0	0.00%
5145 MAINT-DRAINAGE	3,173	4,628	4,138	6,100	6,100	6,100	0	0.00%	0	0.00%
5150 MAINT-STREET SIGNS	2,197	3,210	4,572	4,000	4,800	4,000	(800)	-16.67%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	3,060	1,476	1,262	2,400	2,287	2,400	113	4.96%	0	0.00%
5215 PROF FEES-ENGINEERING	0	646	0	0	25,535	0	(25,535)	-100.00%	0	0.00%
5245 ANIMAL CONTROL	0	0	0	0	0	0	0	0.00%	0	0.00%
5246 STORM WTR MGT	2,506	5,305	5,305	7,000	7,000	7,000	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	0	278	478	500	478	500	22	4.60%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,331	2,324	2,562	2,750	2,750	2,750	(0)	-0.01%	0	0.00%
5320 INSURANCE-AUTO	8,697	5,726	7,933	8,171	6,803	8,000	1,197	17.59%	(171)	-2.09%
5400 TELEPHONE	1,040	993	779	1,750	1,443	1,750	307	21.30%	0	0.00%
5410 UTILITIES	4,248	4,859	4,142	5,700	3,422	5,700	2,278	66.58%	0	0.00%
5411 UTILITIES - STREET LIGHTS	175,619	170,438	179,961	180,000	156,750	180,000	23,250	14.83%	0	0.00%
5465 MISC EXPENDITURES	0	101	344	750	302	250	(52)	-17.32%	(500)	-66.67%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	232,679	222,079	242,243	246,871	244,981	246,200	1,219	0.50%	(671)	-0.27%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	72,739	0	0	5,000	6,361	15,000	8,639	136.83%	0	0.00%
6035 FACILITIES/WAREHOUSE IMPROV/PARKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6036 DRAINAGE OVERSIZING SEABROOK ISLAND II	0	0	0	0	0	0	0	0.00%	0	0.00%
6037 STORM WATER MGMT PROGRAM	0	0	0	0	0	0	0	0.00%	0	0.00%
6063 REPSDORPH ROAC	0	0	0	0	0	0	0	0.00%	0	0.00%
6065 VARIOUS STREET PROJECTS	31,026	41,768	106,558	205,895	205,895	213,750	7,855	3.82%	7,855	3.81%
TOTAL CAPITAL OUTLAY	103,765	41,768	106,558	210,895	212,255	228,750	16,495	7.77%	17,855	8.47%
TOTAL EXPENDITURES	946,445	896,422	975,649	1,154,295	1,104,149	1,176,308	72,159	6.54%	22,013	1.91%

COMMUNITY DEVELOPMENT

MISSION STATEMENT

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

Accomplishments on budget year 2011-12 objectives:

- Continue to update the Zoning Code: *Staff facilitated a number of changes to the zoning code, including the development of regulations related to the city's sign ordinance, and land use matrix. Additionally, several rezonings took place to conform the zoning map to the Master Plan.*
- Community Rating System Classification (CRS) Improved: *The City received a lowered CRS classification. The rating reduction took effect on the 1st day of October, 2011 which provides a 15% reduction in annual flood insurance policy premiums for flood insurance policies issued within the City's Special Flood Hazard Area and a 5% reduction for flood insurance policies issued to properties outside the SFHA.*
- 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 350 Notices of Violation, receiving compliance in 140 of those cases. The Code Enforcement program continues to average approximately two hundred codes violations on its log at any given time.*
- Continue to update the nuisance related codes: *The review of the new 2009 International Property Maintenance Code has been completed. The code was considered and approved by City Council on the 22nd day of March, 2011. The codes are reviewed and are being updated as deemed necessary.*

Goals for budget year 2012-13 include:

Review and update all nuisance related codes;

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

CITY OF SEABROOK
2012-2013 BUDGET
FUND 01 - GENERAL FUND

600 - COMMUNITY DEVELOPMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
	2009	2010	2011	2012	2012	2013	2012 FORECAST		2012 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	287,126	289,793	307,666	355,315	273,374	254,265	(19,109)	-6.99%	(101,051)	-28.44%
3011 EDUCATION INCENTIVE	5,042	5,190	5,412	5,400	5,700	5,701	1	0.01%	300	5.56%
3012 OVERTIME	565	1,266	786	1,500	1,487	1,500	13	0.86%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	3,600	0	0	0	0.00%	(3,600)	-100.00%
3015 CONTRACT LABOR	0	24,478	14,648	15,500	14,868	15,500	632	4.25%	0	0.00%
3100 FICA TAXES	21,252	21,598	22,776	27,985	20,609	20,002	(607)	-2.94%	(7,983)	-28.53%
3110 RETIREMENT	43,221	61,160	65,728	73,108	56,618	51,306	(5,313)	-9.38%	(21,802)	-29.82%
3120 HOSPITALIZATION	46,996	48,593	47,385	55,628	42,735	38,538	(4,197)	-9.82%	(17,090)	-30.72%
3130 WORKERS COMPENSATION	881	1,000	896	1,008	720	918	199	27.58%	(90)	-8.92%
3150 GIFT/APPRECIATION CERTIFICATES	288	288	240	250	288	250	(38)	-13.19%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	335	1,078	410	945	1,305	1,350	45	3.45%	405	42.86%
TOTAL PERSONNEL	405,706	454,444	465,947	540,239	417,705	389,329	(28,375)	-6.79%	(150,910)	-27.93%
4010 OFFICE SUPPLIES	1,135	899	975	1,300	902	1,300	398	44.08%	0	0.00%
4011 POSTAGE	48	919	466	5,300	3,716	5,300	1,584	42.62%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	1,949	2,051	2,844	3,500	3,212	3,500	288	8.95%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	2,297	1,074	400	500	497	500	3	0.51%	0	0.00%
TOTAL SUPPLIES	5,428	4,943	4,685	10,600	8,328	10,600	2,272	27.28%	0	0.00%
5020 DUES & SUBSCRIPTIONS	2,006	1,450	2,050	2,000	1,999	1,500	(499)	-24.96%	(500)	-25.00%
5025 BANK FEES	557	853	1,112	1,000	613	1,000	387	63.26%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	2,585	5,463	5,649	6,000	5,764	4,500	(1,264)	-21.33%	(1,500)	-25.00%
5110 MAINT-AUTOS/EQUIP	951	344	1,172	1,500	617	1,500	883	143.12%	0	0.00%
5115 MAINT-OFFICE EQUIP	1,133	0	0	0	0	0	0	0.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	3,080	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	9,155	6,890	0	0	0	0	0	0.00%	0	0.00%
5216 P&Z EXPENSES	0	0	0	0	0	0	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5240 CONTRACT SERVICE-MOWING/DEMOLIT	26,929	27,937	13,608	20,000	6,820	15,000	8,180	119.95%	(5,000)	-25.00%
5300 TRAINING & CONFERENCE	4,621	4,736	6,071	3,000	3,089	12,500	9,411	304.66%	9,500	316.67%
5305 MOVING EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	273	0	212	400	400	400	0	0.00%	0	0.00%
5320 INSURANCE-AUTO	1,067	878	983	1,100	1,774	1,100	(674)	-38.00%	0	0.00%
5400 TELEPHONE	3,284	3,140	3,210	3,500	2,359	3,000	641	27.16%	(500)	-14.29%
5465 MISC EXPENDITURES	897	1,539	1,765	1,600	1,506	1,000	(606)	-33.62%	(600)	-37.50%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
5474 SURVEYS	0	0	600	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	56,537	53,230	36,431	40,100	24,941	41,500	16,559	66.39%	1,400	3.49%
6010 AUTOS & TRUCKS	0	0	0	0	0	16,000	16,000	0.00%	16,000	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	16,000	16,000	0.00%	16,000	0.00%
TOTAL EXPENDITURES	467,672	512,617	507,064	590,939	450,974	457,429	6,456	1.43%	(133,510)	-22.59%

MUNICIPAL COURT

MISSION STATEMENT

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

Accomplishments on budget year 2011-12 objectives

- Continued updating and creating documents and complaints in the Incode software.
- Provided the best quality customer service in all areas of the court.
- Continuing education was completed with all clerks and judges.
- Completed the writing off of all cases prior to 2006.
- Continuing to update the court policy and procedures manual.
- Updated and created several documents and complaints in the Incode software.
- Started updating the fines for offenses with the Judge.

Goals for budget year 2012-13 include:

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

CITY OF SEABROOK
2012-2013 BUDGET
FUND 01 - GENERAL FUND

700 - MUNICIPAL COURT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
	2009	2010	2011	2012	2012	2013	2012 FORECAST		2012 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	110,991	107,109	149,618	167,881	179,842	183,366	3,523	1.96%	15,485	9.22%
3011 EDUCATION INCENTIVE	1,177	1,562	1,182	2,100	1,661	2,399	738	44.42%	299	14.25%
3012 OVERTIME	13,260	12,775	12,938	3,000	2,743	3,000	257	9.35%	0	0.00%
3015 CONTRACT LABOR	1,110	390	455	2,000	2,455	2,000	(455)	-18.53%	0	0.00%
3100 FICA TAXES	11,060	10,952	12,291	15,253	15,817	25,181	9,364	59.20%	9,928	65.09%
3110 RETIREMENT	16,943	22,239	33,237	31,454	31,490	37,127	5,637	17.90%	5,673	18.04%
3120 HOSPITALIZATION	15,990	16,084	18,447	22,573	25,613	30,819	5,206	20.33%	8,246	36.53%
3125 ACCRUED VACATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	257	217	206	384	252	345	93	36.81%	(39)	-10.12%
3150 GIFT/APPRECIATION CERTIFICATES	192	240	240	250	240	250	10	4.17%	0	0.00%
3310 JUDGES & PROSECUTOR FEES	25,550	30,100	49,492	88,650	75,000	140,400	65,400	87.20%	51,750	58.38%
3350 UNEMPLOYMENT BENEFITS	275	923	412	608	1,153	1,215	62	5.36%	608	100.00%
3900 MERIT AWARDS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	196,805	202,579	278,518	334,151	336,267	426,101	89,834	26.72%	91,950	27.52%
4010 OFFICE SUPPLIES	2,018	1,068	6,818	3,000	2,215	1,500	(715)	-32.29%	(1,500)	-50.00%
4011 POSTAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,835	1,135	1,370	2,000	2,430	2,000	(430)	-17.68%	0	0.00%
TOTAL SUPPLIES	3,853	2,203	8,188	5,000	4,645	3,500	(1,145)	-24.65%	(1,500)	-30.00%
5020 DUES & SUBSCRIPTIONS	595	673	569	700	692	700	8	1.15%	0	0.00%
5025 BANK FEES	2,823	7,016	13,867	10,000	10,570	10,000	(570)	-5.39%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	3,229	3,308	9,386	8,200	6,428	8,200	1,772	27.57%	0	0.00%
5115 MAINT-OFFICE EQUIP	2,178	491	0	0	0	0	0	0.00%	0	0.00%
5180 MAINT-BLD & GROUND	0	0	0	0	0	0	0	0.00%	0	0.00%
5200 PROF FEES - ACCOUNTING	0	0	8,720	0	0	0	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL	19,600	19,600	22,906	73,000	40,876	0	(40,876)	-100.00%	(73,000)	-100.00%
5300 TRAINING & CONFERENCE	6,703	3,348	5,337	5,000	4,801	4,500	(301)	-6.28%	(500)	-10.00%
5400 TELEPHONE	137	1,162	978	0	493	525	32	6.52%	525	0.00%
5415 JURY DUTY FEES	0	0	0	0	0	0	0	0.00%	0	0.00%
5431 WARRANT INFORMATION SERV	3,088	3,204	3,544	3,500	3,416	5,500	2,084	61.02%	2,000	57.14%
5435 STATE TREAS-COURT FEES	2,159	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	778	124	52	500	145	500	355	243.98%	0	0.00%
TOTAL SERVICES	41,290	38,926	65,358	100,900	67,421	29,925	(37,496)	-55.61%	(70,975)	-70.34%
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	241,949	243,708	352,063	440,051	408,333	459,526	51,193	12.54%	19,475	4.43%

CITY OF SEABROOK
2012-2013 BUDGET
FUND 01 - GENERAL FUND

107- NON-DEPARTMENTAL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS 2012 FORECAST		2013 BUDGET VS 2012 BUDGET	
	2009	2010	2011	2012 BUDGET	2012 FORECAST	2013 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	0	0	0	0	0	0	0	0.00%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA	28	0	0	0	0	0	0	0.00%	0	0.00%
3110 RETIREMENT	70	0	0	0	0	0	0	0.00%	0	0.00%
3120 INSURANCE	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMP	0	0	0	0	0	0	0	0.00%	0	0.00%
3145 DRUG TESTING	3,435	2,654	4,656	4,881	5,194	4,881	(313)	-6.03%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	48	2,144	2,040	2,150	2,225	2,150	(75)	-3.37%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	6	0	0	0	0	0	0	0.00%	0	0.00%
3900 MERIT AWARDS	7,671	4,816	3,439	8,000	7,431	7,000	(431)	-5.80%	(1,000)	-12.50%
TOTAL PERSONNEL	11,257	9,614	10,135	15,031	14,851	14,031	(820)	-5.52%	(1,000)	-6.65%
4010 OFFICE SUPPLIES	41,437	25,490	26,681	30,000	21,709	28,000	6,291	28.98%	(2,000)	-6.67%
4011 POSTAGE	9,492	10,481	13,208	13,000	7,389	10,000	2,611	35.33%	(3,000)	-23.08%
4050 BULK PETROLEUM PURCHASES	0	0	0	0	27,050	0	(27,050)	-100.00%	0	0.00%
4150 SMALL EQUIPMENT	7,530	1,940	22,465	1,500	12,281	0	(12,281)	-100.00%	(1,500)	-100.00%
TOTAL SUPPLIES	58,459	37,911	62,353	44,500	68,430	38,000	(30,430)	-44.47%	(6,500)	-14.61%
5010 ADVERTISING	2,998	9,480	15,764	12,000	7,879	11,000	3,121	39.61%	(1,000)	-8.33%
5020 DUES & SUBSCRIPTIONS	13,128	9,736	8,505	10,000	7,413	10,000	2,587	34.89%	0	0.00%
5025 BANK FEES	6,771	12,892	16,258	14,000	15,230	14,000	(1,230)	-8.08%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	47,725	59,738	64,763	50,000	70,822	75,000	4,178	5.90%	25,000	50.00%
5040 IT CONSULTING/SERVICE	2,162	0	0	0	0	0	0	0.00%	0	0.00%
5041 IT HARDWARE	138	0	0	0	0	0	0	0.00%	0	0.00%
5042 IT SOFTWARE	2,069	1,467	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	0	234	0	0	0	0	0	0.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	452	530	400	0	0	0	0	0.00%	0	0.00%
5175 JANITORIAL SERVICES	12,073	13,689	11,714	12,000	11,219	12,000	781	6.96%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	43,678	48,337	38,929	45,000	39,383	45,000	5,617	14.26%	0	0.00%
5190 CODIFICATION	14,709	4,493	7,003	7,000	5,508	7,500	1,992	36.16%	500	7.14%
5205 PROF FEES - APPRAISAL	0	7,500	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%
5212 PROF FEES - ARCHITECTURAL	0	0	0	0	4,448	0	(4,448)	-100.00%	0	0.00%
5215 PROF FEES - ENGINEERING	114,784	110,646	42,453	75,000	26,283	75,000	48,717	185.36%	0	0.00%
5220 PROF FEES - LEGAL	195,861	188,169	192,627	175,000	115,433	155,000	39,567	34.28%	(20,000)	-11.43%
5222 PROF FEES - TAX COLLECTION	7,752	8,380	8,393	9,400	8,259	9,400	1,141	13.81%	0	0.00%
5225 CONSULTANT/FIRE	9,500	6,500	0	0	0	0	0	0.00%	0	0.00%
5227 PROF FEES - CONSULTING	7,478	534	0	0	0	0	0	0.00%	0	0.00%
5229 PROF FEES - GRANT WRITING	50,000	0	0	0	0	0	0	0.00%	0	0.00%
5230 CONTRACT-AMBULANCE SERV	184,124	179,844	175,154	211,822	194,225	214,147	19,922	10.26%	2,325	1.10%
5235 CONTRACT-FIRE DEPT	675,592	719,636	685,366	706,896	706,896	830,671	123,775	17.51%	123,775	17.51%
5293 CRIME STOPPERS	0	0	0	0	0	0	0	0.00%	0	0.00%
5295 SAFETY COMMITTEE	4,651	5,622	4,976	6,700	4,583	6,000	1,417	30.91%	(700)	-10.45%
5300 TRAINING & CONFERENCE	48	142	0	0	40	0	(40)	-100.00%	0	0.00%
5330 INSURANCE-MISC	120,744	119,157	130,389	140,000	137,547	140,000	2,453	1.78%	0	0.00%
5400 TELEPHONE	24,644	16,037	7,864	9,000	9,419	9,000	(419)	-4.45%	0	0.00%
5410 UTILITIES	67,171	78,454	64,468	85,000	50,876	80,000	29,124	57.24%	(5,000)	-5.88%
5445 CENTRAL APPRAISAL FEE	41,937	41,858	44,526	45,000	44,923	45,000	77	0.17%	0	0.00%
5465 MISC EXPENDITURES	9,192	5,308	3,404	7,500	10,242	7,500	(2,742)	-26.77%	0	0.00%
5466 FIRE STATION EXPENSE	0	6,843	8,124	0	4,203	0	(4,203)	-100.00%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	1,659,381	1,655,227	1,531,080	1,621,318	1,474,833	1,746,218	271,385	18.40%	124,900	0.00%
6020 EQUIPMENT	0	205,298	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6050 FACILITIES	37,015	437,003	186,525	0	1,544	0	(1,544)	-100.00%	0	0.00%
6051 ENERGY EFFICIENT LIGHTING	0	0	53,914	0	0	0	0	0.00%	0	0.00%
6300 TRANSFER OUT OF GF	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	37,015	642,301	240,439	0	1,544	0	(1,544)	-100.00%	0	0.00%
TOTAL EXPENDITURES	1,766,113	2,345,054	1,844,008	1,680,849	1,559,657	1,798,249	238,592	15.30%	117,400	6.98%

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 decrease slightly from the 2011/12 budget by approximately .06%. This is a 7.38% decrease from actual 2010/11 revenues due to unexpected income as a result of the lengthy drought. Enterprise Fund expenses are expected to increase approximately 1.34% due to increased services provided by the General Fund and higher maintenance for infrastructure.

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.

REVENUES

EXPENSES

Water Sales	\$2,087,000	33.0%	Water Dept.	\$1,471,322	23.4%
Sewer Services	2,421,000	38.2%	Sewer Dept.	1,430,000	22.7%
Sanitation Charges	1,662,750	26.3%	Sanitation Dept.	1,512,500	24.0%
Interest	3,438	0.1%	Billing & Collections	216,518	3.4%
Permits & Fees	18,000	0.3%	Transf for Street Maint.	213,750	3.4%
Other revenue	<u>136,900</u>	<u>2.1%</u>	Transf to General Fund	<u>1,454,923</u>	<u>23.1%</u>
	\$6,329,088	100.00%		\$6,299,013	100.00%

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

ENTERPRISE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
BASE REVENUES										
WATER SALES	1,950,182	2,021,218	2,453,809	2,088,000	2,173,763	2,087,000	2,128,740	2,166,076	2,204,067	2,242,725
SEWER SERVICE CHARGE	2,079,476	2,329,935	2,586,595	2,433,000	2,419,466	2,421,000	2,663,100	2,772,444	2,886,277	3,004,785
SANITATION SERVICE CHARGE	1,408,808	1,546,545	1,625,900	1,645,843	1,645,540	1,662,750	1,737,679	1,815,984	1,897,819	1,983,341
PERMITS & FEES	32,596	18,290	16,390	20,000	17,810	18,000	15,985	14,196	12,606	11,195
INTEREST INCOME	18,150	4,963	4,195	3,390	3,753	3,438	2,741	2,186	1,743	1,390
INTERGOV-DISASTER-FEMA	210,274	(90,658)	0	0	0	0	0	0	0	0
OTHER REVENUE	94,457	257,711	146,494	142,405	134,025	136,900	152,279	169,385	188,412	209,577
TOTAL REVENUES	6,793,943	6,088,004	6,833,383	6,332,638	6,394,357	6,329,088	6,700,524	6,940,271	7,190,925	7,453,012
BASE EXPENSES										
PERSONNEL SERVICES	975,242	1,013,548	1,059,136	1,057,229	1,047,675	1,069,556	1,095,414	1,121,898	1,149,022	1,176,801
MATERIALS & SUPPLIES	54,676	52,705	49,019	78,325	70,063	78,325	86,795	96,180	106,581	118,106
SERVICES	2,528,189	2,566,819	2,669,401	2,711,089	2,642,967	2,758,995	2,821,964	2,886,371	2,952,247	3,019,627
CAPITAL OUTLAY DEBT PMTS	580,286	554,801	602,628	562,772	580,729	435,964	435,964	436,106	435,824	435,533
INFRASTRUCTURE MAINTENANCE	155,285	142,809	132,356	177,500	172,258	287,500	300,000	300,000	300,000	300,000
HURRICANE IKE	184,685	(1,041)	0	0	0	0	0	0	0	0
TOTAL EXPENSES	4,478,363	4,329,640	4,512,540	4,586,915	4,513,682	4,630,340	4,740,137	4,840,555	4,943,674	5,050,068
NET REVENUES	1,315,580	1,758,363	2,320,843	1,745,722	1,880,674	1,698,748	1,960,387	2,099,716	2,247,251	2,402,945
FUND BALANCE										
BEG WORKING CAPITAL	2,591,884	2,643,797	2,960,139	3,711,109	3,711,109	3,463,237	3,493,312	3,662,703	3,827,536	3,968,587
NET REVENUES	1,315,580	1,758,363	2,320,843	1,745,722	1,880,674	1,698,748	1,960,387	2,099,716	2,247,251	2,402,945
PROJ RESERVE TRF	0	0	0	0	0	0	0	0	0	0
GENERAL FUND TRF	(1,195,597)	(1,325,553)	(1,361,492)	(1,422,651)	(1,422,652)	(1,454,923)	(1,513,120)	(1,573,645)	(1,636,591)	(1,702,055)
GEN FUND TRF-FRANCHISE FEES	(93,714)	(121,828)	(158,381)	(205,895)	(205,895)	(213,750)	(277,875)	(361,238)	(469,609)	(610,491)
TRANSFER TO IT FUND	0	0	(50,000)	0	0	0	0	0	0	0
TRANSFER TO BUDGET STABIL	0	0	0	0	(500,000)	0	0	0	0	0
CAFR - ADJ TO WORKING CAP	25,644	5,360	0	0	0	0	0	0	0	0
ENDING WORKING CAPITAL	2,643,797	2,960,139	3,711,109	3,828,285	3,463,237	3,493,312	3,662,703	3,827,536	3,968,587	4,058,985

CITY OF SEABROOK
2012-2013 BUDGET: ENTERPRISE FUND

REVENUES

BY DEPARTMENT	FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
				2012	2012	2013	2012 FORECAST		2012 BUDGET	
	2009	2010	2011	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
902-WATER										
8510 WATER SERVICE	1,792,735	1,873,734	2,266,529	1,940,000	2,020,013	1,940,000	(80,013)	-3.96%	0	0.00%
8512 EL LAGO WATER DISTRICT	104,829	98,136	134,565	105,000	104,457	105,000	543	0.52%	0	0.00%
8540 WATER TAP FEES	16,000	21,200	24,300	20,000	28,219	20,000	(8,219)	-29.13%	0	0.00%
8550 PENALTIES, UTILITIES	36,617	28,147	28,415	23,000	21,074	22,000	926	4.39%	(1,000)	-4.35%
8640 LICENSE AND PERMITS	32,596	18,290	16,390	20,000	17,810	18,000	190	1.07%	(2,000)	-10.00%
9510 INTEREST EARNINGS	9,075	2,481	2,097	1,661	1,871	1,719	(152)	-8.14%	58	3.49%
9520 OTHER REVENUES	25,035	25,102	30,143	28,000	24,568	22,000	(2,568)	-10.45%	(6,000)	-21.43%
9522 GAIN ON SALE OF ASSETS	(28,698)	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL WATER REVENUES	1,988,189	2,067,091	2,502,439	2,137,661	2,218,012	2,128,719	(89,293)	-4.03%	(8,942)	-0.42%
912-SEWER										
8520 SEWER SERVICE	2,046,706	2,263,427	2,524,676	2,380,000	2,379,184	2,380,000	816	0.03%	0	0.00%
8521 SEWER SERVICE, PASADENA	13,441	32,804	29,815	20,000	14,966	15,000	34	0.23%	(5,000)	-25.00%
8550 PENALTIES, UTILITIES	19,329	33,704	32,104	33,000	25,316	26,000	684	2.70%	(7,000)	-21.21%
9510 INTEREST EARNINGS	7,505	2,044	1,716	1,424	1,542	1,375	(167)	-10.84%	(49)	-3.44%
9520 OTHER REVENUES	0	125,000	0	0	0	0	0	0.00%	0	0.00%
TOTAL SEWER REVENUES	2,086,981	2,466,979	2,588,312	2,434,424	2,421,008	2,422,375	(167)	-0.01%	(12,049)	-0.49%
922-SANITATION										
7210 FRANCHISE FEES	182,261	197,942	216,751	212,821	201,817	213,750	11,933	5.91%	929	0.44%
8515 COMMERCIAL REFUSE SERVICE	554,742	617,957	643,044	655,621	659,020	665,000	5,980	0.91%	9,379	1.43%
8530 RESIDENTIAL REFUSE SERVICE	665,305	719,861	756,415	763,186	776,177	775,000	(1,177)	-0.15%	11,814	1.55%
8550 PENALTIES, UTILITIES	6,500	10,785	9,691	14,215	8,527	9,000	473	5.55%	(5,215)	-36.69%
8630 RECYCLING SERVICE	0	0	0	0	0	0	0	0.00%	0	0.00%
8635 SALE OF COMMODITIES	300	900	0	0	0	0	0	0.00%	0	0.00%
9510 INTEREST EARNINGS	1,570	438	381	305	339	344	5	1.40%	39	12.79%
9525 SALE OF PLASTIC BAGS	614	1,140	750	900	820	900	80	9.77%	0	0.00%
9535 SANITATION BILLING FEES	97,206	105,569	115,600	113,505	108,637	114,000	5,363	4.94%	495	0.44%
TOTAL SANITATION REVENUES	1,508,498	1,654,592	1,742,632	1,760,553	1,755,337	1,777,994	22,657	1.29%	17,441	0.99%
910-IKE										
8251 INTERGOV-DISASTER-FEMA	210,274	(90,658)	0	0	0	0	0	0.00%	0	0.00%
TOTAL ENTERPRISE FUND REVENUES	5,793,942	6,088,003	6,833,383	6,332,638	6,394,357	6,329,088	(66,803)	-1.04%	(3,550)	-0.06%

WATER DEPARTMENT

Mission Statement

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

Accomplishments on Budget Year 2011-12 Objectives

- Completed TWDB Water Audit
- Added Water Main & Fire Hydrant to Third Street
- Certified all city-owned backflow preventers;
- Maintained Superior water certificate;
- Replaced 155 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 46 fire hydrants;
- Flow tested and calibrated all commercial water meters;
- Completed tank inspections – elevated and ground storage;
- Drained, cleaned & inspected 1 MG EST at Repsdorph
- Completed flow test on all hydrants;
- Completed Consumer Confidence Report - 2011 (CCR);
- Oak Ridge Meadows Section II continuing;
- Repsdorph Road Utilities.
- Seascape I, phase I Water Line Replacement

Goals for Budget Year 2012-13 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 – 2012(CCR);
- Inspection of elevated and ground storage tanks;
- Start developing a backflow prevention program;
- Additional training for employees;
- Perform major repairs for Well #2 previously inspected;
- Repsdorph Road Utilities.
- Implement water well generator grant project.
- SCADA Upkeep / Upgrade
- Seascape I, phase II Water Line Replacement
- Negotiate New Water Contract with City of Pasadena

CITY OF SEABROOK
 2012-2013 BUDGET
 FUND 20 - ENTERPRISE FUND
 902-WATER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
	2009	2010	2011	2012	2012	2013	2012 FORECAST		2012 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	314,476	310,552	326,149	323,248	323,490	327,660	4,171	1.29%	4,413	1.37%
3011 EDUCATION INCENTIVE	9,209	6,724	5,593	5,737	5,729	5,199	(529)	-9.24%	(537)	-9.37%
3012 OVERTIME	10,537	13,878	12,961	17,000	13,079	17,000	3,921	29.98%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	25,848	25,848	25,384	26,468	25,295	26,764	1,470	5.81%	296	1.12%
3110 RETIREMENT	51,793	77,448	72,711	69,863	68,997	68,711	(286)	-0.41%	(1,152)	-1.65%
3120 HOSPITALIZATION	47,485	48,681	46,924	48,183	48,557	54,353	5,796	11.94%	6,170	12.81%
3125 ACCRUED VACATION EXPENSE	16,533	17,369	1,006	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	8,859	6,760	5,944	7,128	5,221	7,659	2,438	46.69%	531	7.45%
3150 GIFT/APPR CERTIFICATES	384	384	384	500	384	500	116	30.21%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	390	1,288	548	936	2,016	2,192	176	8.75%	1,256	134.11%
	0	0	(550)	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	485,515	508,931	497,604	499,063	492,767	510,040	17,273	3.51%	10,977	2.20%
4040 GAS & OIL/CITY SUPPLY	8,814	11,489	13,826	19,000	18,086	19,000	914	5.05%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,464	3,008	927	3,000	3,000	3,000	0	0.01%	0	0.00%
4400 MISC SUPPLIES	2,222	2,551	2,151	3,000	2,924	3,000	76	2.60%	0	0.00%
TOTAL SUPPLIES	12,500	17,048	16,904	25,000	24,010	25,000	990	4.12%	0	0.00%
5020 DUES & SUBSCRIPTIONS	1,016	1,100	865	1,000	965	1,000	35	3.63%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	1,174	17,093	4,736	17,000	16,848	18,500	1,652	9.81%	1,500	8.82%
5110 MAINT-AUTOS/EQUIP	5,939	7,790	8,638	9,000	8,280	9,000	720	8.69%	0	0.00%
5130 MAINT-WATER SYSTEM MINOR	43,290	41,039	45,933	45,000	45,000	45,000	(0)	0.00%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	1,976	1,224	541	2,000	2,000	2,000	0	0.02%	0	0.00%
5215 PROF FEES - ENGINEERING	2,500	1,654	1,000	8,000	7,330	8,000	670	9.14%	0	0.00%
5216 PROF FEES - METER READING	22,142	22,587	23,542	25,000	27,383	28,000	617	2.25%	3,000	12.00%
5227 PROF FEES - CONSULTING	11,925	1,670	0	4,000	3,631	4,000	369	10.18%	0	0.00%
5275 ELECTRICAL SERVICES	453	2,165	972	3,000	1,982	3,000	1,018	51.34%	0	0.00%
5280 CHEMICAL SUPPLIES	7,102	7,934	8,741	9,000	4,812	9,000	4,188	87.02%	0	0.00%
5285 LABORATORY FEES	3,152	6,636	5,647	5,000	5,130	10,000	4,871	94.95%	5,000	100.00%
5290 PERMIT FEES	0	7,529	12,713	13,000	13,733	14,000	267	1.94%	1,000	7.69%
5300 TRAINING & CONFERENCE	2,980	3,164	2,855	4,800	3,840	4,800	960	25.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,349	2,324	2,562	3,000	2,837	3,000	163	5.76%	0	0.00%
5320 INSURANCE-AUTO	2,343	3,351	2,919	3,800	3,173	4,200	1,027	32.35%	400	10.53%
5400 TELEPHONE	4,064	3,413	2,577	5,000	3,375	5,000	1,625	48.17%	0	0.00%
5410 UTILITIES	30,233	30,138	35,242	34,000	26,292	34,000	7,708	29.32%	0	0.00%
5440 COASTAL SUBSIDENCE FEES	680	830	1,421	1,000	0	1,000	1,000	0.00%	0	0.00%
5451 PASADENA WATER SUPPLY	407,838	454,674	484,157	410,000	421,408	410,000	(11,408)	-2.71%	0	0.00%
5463 SEABROOK ISLAND	44,862	18,966	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	62,643	2,176	1,605	2,000	1,310	2,000	690	52.67%	0	0.00%
5470 DEBT SERVICE AGENT	300	150	918	300	169	300	131	77.29%	0	0.00%
5477 INSPECTIONS	11,915	11,865	13,432	0	0	15,000	15,000	0.00%	15,000	0.00%
TOTAL SERVICES	670,873	649,472	661,013	604,900	599,497	630,800	31,303	5.22%	25,900	4.28%
6010 AUTOS & TRUCKS	0	0	16,899	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6021 METER REPLCMNT PROG	7,256	7,429	7,360	7,500	7,500	7,500	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6035 FACILITIES/WAREHOUSE IMPRO	0	0	0	0	13,276	0	(13,276)	-100.00%	0	0.00%
6063 REPSDORPH	0	0	0	0	0	0	0	0.00%	0	0.00%
6090 WATER MAINT MAJOR	46,586	41,498	36,366	80,000	75,088	80,000	4,912	6.54%	0	0.00%
6250 GENERAL FUND REIMB	453,204	581,752	585,281	653,370	653,370	673,526	20,156	3.08%	20,156	3.08%
6325 REDEMPTION OF BONDS	146,250	158,063	166,438	173,750	173,750	117,500	(56,250)	-32.37%	(56,250)	-32.37%
6350 INTEREST ON BONDS & CERT	130,031	119,338	113,317	107,636	107,636	100,482	(7,154)	-6.65%	(7,154)	-6.65%
TOTAL CAPITAL OUTLAY	783,327	908,080	934,381	1,022,256	1,030,620	979,008	(51,612)	-5.01%	(43,248)	-4.23%
TOTAL EXPENDITURES	1,952,214	2,083,530	2,109,903	2,151,219	2,146,894	2,144,848	(2,046)	-0.10%	(6,371)	-0.30%

WASTEWATER

Mission Statement

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

Accomplishments on Budget Year 2011-12 Objectives

- CIPP Project 400' of 8" and 300' of 8" Pipeburst on Third Street.
- Maintained WWTP SWP3.
- Clean &/or TV 61,500 L.F. sanitary sewer lines.
- Accomplished MS4 Permit Year 4.
- Converted Pine Gully L.S. to Submersible.
- SpectraShield Sealed Deteriorating Manholes.
- Repsdorph Road Utilities.
- Developed a Grease Control Program.
- Replace seals on clarifier #1 – WWTP.

Goals for Budget Year 2012-13 Include:

- Continue brick manhole rehabilitation.
- Replace seals on clarifier #2 – WWTP.
- Additional training for Employees.
- Clean / TV Inspect Sewer System.
- Continue MS4 Requirements for Wastewater Year 5.
- Continue CIPP Rehab of Sewer Mains.
- Begin WWTP Permit Renewal.
- Continue WWTP Permit & Additional Labwork.
- Replace Weir Cleaners on Clarifiers at WWTP.
- Smoke Test, Dye Test Sewers in Old Seabrook.
- Convert Red Bluff Lift Station to Submersibles.
- Continue Grease Control Program.

CITY OF SEABROOK
2012-2013 BUDGET
FUND 20 - ENTERPRISE FUND

912-SEWER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
	2009	2010	2011	2012	2012	2013	2012 FORECAST		2012 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	259,785	254,894	268,428	264,239	261,694	263,654	1,959	0.75%	(585)	-0.22%
3011 EDUCATION INCENTIVE	1,500	2,770	2,998	3,037	3,030	2,435	(695)	-19.63%	(602)	-19.83%
3012 OVERTIME	20,624	21,219	20,495	17,000	20,395	20,000	(395)	-1.94%	3,000	17.65%
3013 SALARIES-SUMMER/SEASONAL	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	21,044	20,629	21,360	21,747	21,062	21,886	824	3.91%	139	0.64%
3110 RETIREMENT	42,132	60,093	61,292	57,422	57,607	55,829	(1,778)	-3.09%	(1,594)	-2.78%
3120 HOSPITALIZATION	33,645	32,327	28,075	32,363	30,372	28,818	(1,553)	-5.11%	(3,545)	-10.95%
3125 ACCRUED VACATION EXPENSE	3,281	382	(449)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	5,838	4,488	4,065	4,420	3,707	4,784	1,077	29.06%	364	8.23%
3150 GIFT/APPR CERTIFICATES	192	192	192	250	192	250	58	30.21%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	180	910	356	668	956	1,292	337	35.21%	625	93.53%
TOTAL PERSONNEL	388,220	397,903	406,811	401,147	399,014	398,948	(66)	-0.02%	(2,200)	-0.55%
4040 GAS & OIL/CITY SUPPLY	7,997	10,027	10,885	17,225	11,828	17,225	5,397	45.63%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	1,493	1,834	730	2,000	2,000	2,000	(0)	-0.02%	0	0.00%
4400 MISC SUPPLIES	1,991	1,854	2,183	2,000	2,864	2,000	(864)	-30.17%	0	0.00%
TOTAL SUPPLIES	11,480	13,716	13,798	21,225	16,693	21,225	4,532	27.15%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	2,169	3,874	3,299	4,000	3,850	4,000	150	3.91%	0	0.00%
5110 MAINT-AUTOS/EQUIP	7,206	6,329	8,220	8,000	2,711	8,000	5,289	195.10%	0	0.00%
5120 MAINT-SEWER SYSTEM MINOR	44,856	49,820	39,602	45,000	47,008	45,000	(2,008)	-4.27%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	4,243	2,724	664	4,500	2,921	4,500	1,579	54.06%	0	0.00%
5214 ENGR FEES - HMGP	0	856	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES -ENGINEERING	4,598	10,729	0	2,500	1,500	2,500	1,000	66.67%	0	0.00%
5275 ELECTRICAL SERVICES	924	5,028	4,619	6,000	4,227	6,000	1,773	41.93%	0	0.00%
5280 CHEMICAL SUPPLIES	97,328	88,079	72,713	80,000	79,792	80,000	208	0.26%	0	0.00%
5285 LABORATORY FEES	18,301	21,290	17,592	25,000	22,473	25,000	2,527	11.24%	0	0.00%
5290 PERMIT FEES	16,310	16,785	16,785	18,000	16,807	18,000	1,193	7.10%	0	0.00%
5300 TRAINING & CONFERENCE	2,878	3,599	1,350	4,000	3,432	4,000	568	16.56%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,331	2,499	2,562	3,000	2,916	3,000	84	2.87%	0	0.00%
5320 INSURANCE-AUTO	768	1,112	1,791	1,845	2,386	1,845	(541)	-22.69%	0	0.00%
5330 INS.-MISC.	0	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	3,776	3,825	2,884	5,500	4,119	5,500	1,381	33.53%	0	0.00%
5410 UTILITIES	192,176	163,512	185,660	185,000	171,201	185,000	13,799	8.06%	0	0.00%
5455 SLUDGE DISPOSAL	84,463	94,436	76,402	137,000	95,817	137,000	41,183	42.98%	0	0.00%
5458 WWATER EARLY REMOVAL EFF	0	0	0	25,000	25,000	25,000	0	0.00%	0	0.00%
5459 CLEAN TV/SEWER SYSTEM	33,460	22,475	26,550	35,000	33,111	35,000	1,889	5.71%	0	0.00%
5463 SEABROOK ISLAND	44,862	18,966	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	622	244	1,003	1,500	695	1,500	805	115.91%	0	0.00%
5470 DEBT SERVICE AGENT	0	150	918	300	118	1,000	882	748.61%	700	233.33%
TOTAL SERVICES	561,271	516,332	462,615	591,145	520,083	591,845	71,762	13.80%	700	0.12%
6010 AUTOS & TRUCKS	0	0	17,499	0	17,957	0	(17,957)	-100.00%	0	0.00%
6020 EQUIPMENT	27,724	0	0	0	0	0	0	NA	0	0.00%
6035 FACILITIES/WAREHOUSE IMPRO	0	0	0	0	0	0	0	0.00%	0	0.00%
6100 SEWER SYSTEM MAINT-MAJOR	101,444	93,882	88,631	90,000	89,671	200,000	110,329	123.04%	110,000	122.22%
6101 SEWER PLANT PAINT & ENGR	0	0	0	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMB	490,971	630,231	634,055	707,818	707,819	729,653	21,835	3.08%	21,835	3.08%
6325 REDEMPTION OF BONDS	146,250	158,063	166,438	173,750	173,750	117,500	(56,250)	-32.37%	(56,250)	-32.37%
6350 INTEREST ON BONDS & CERT	130,031	119,338	113,317	107,636	107,636	100,482	(7,154)	-6.65%	(7,154)	-6.65%
TOTAL CAPITAL OUTLAY	896,420	1,001,513	1,019,939	1,079,204	1,096,832	1,147,635	50,803	4.63%	68,431	6.34%
TOTAL EXPENDITURES	1,857,392	1,929,463	1,903,163	2,092,721	2,032,621	2,159,653	127,032	6.25%	66,932	3.20%

CITY OF SEABROOK
2012-2013 BUDGET
FUND 20 - ENTERPRISE FUND

922-SANITATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
				2012	2012	2013	2012 FORECAST		2012 BUDGET	
	2009	2010	2011	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4080 PLASTIC BAGS	8,374	4,290	0	9,000	6,438	9,000	2,562	39.80%	0	0.00%
TOTAL SUPPLIES	8,374	4,290	0	9,000	6,438	9,000	2,562	39.80%	0	0.00%
5466 STORM CLEANUP EXPENSE	3,255	1,731	6,096	5,000	5,356	5,500	144	2.69%	500	10.00%
5467 RECYCLING CHARGES	64,721	68,201	70,794	68,000	65,126	73,000	7,874	12.09%	5,000	7.35%
5469 RESIDENTIAL SANIT SERVICE	676,664	720,509	822,149	771,880	778,647	780,000	1,353	0.17%	8,120	1.05%
5479 COMMERCIAL SANIT SERVICE	538,953	593,554	622,146	639,314	642,892	645,000	2,108	0.33%	5,686	0.89%
TOTAL SERVICES	1,283,593	1,383,994	1,521,185	1,484,194	1,492,022	1,503,500	11,478	0.77%	19,306	1.30%
6250 GENERAL FUND REIMBURSEMENT	251,422	113,570	142,156	61,463	61,463	51,744	(9,719)	-15.81%	(9,719)	-15.81%
6251 SANIT FRANCH FOR STREETS	93,714	121,828	158,381	205,895	205,895	213,750	7,855	3.82%	7,855	3.82%
TOTAL CAPITAL OUTLAY	345,136	235,398	300,537	267,358	267,358	265,494	(1,864)	-0.70%	(1,864)	-0.70%
TOTAL EXPENDITURES	1,637,103	1,623,682	1,821,722	1,760,552	1,765,817	1,777,994	12,177	0.69%	17,442	0.99%

UTILITY BILLING CUSTOMER SERVICE

MISSION STATEMENT

City of Seabrook Utility Billing Customer Service 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 for budget year 2011 - 2012:

- Online access completed.
- In the process of starting E-statements, should be completed by the end of the year.
- Reorganize duties between front desk and account clerk.
- Providing superior customer service to all customers.
- Process write offs prior to 2009.

Goals for Budget Year 2012 - 2013:

- Document imaging, going paperless.
- Review and update procedure manual.
- Cross training front desk clerk and account clerk.
- Incode training for front desk clerk and account clerk.
- Continue to provide excellent customer service.

**CITY OF SEABROOK
2012-2013 BUDGET
FUND 20 - ENTERPRISE FUND**

905-BILLING

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS 2012 FORECAST		2013 BUDGET VS 2012 BUDGET	
	2009	2010	2011	2012 BUDGET	2012 FORECAST	2013 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	75,909	75,609	111,188	111,782	111,743	114,662	2,919	2.61%	2,880	2.58%
3012 OVERTIME	817	1,047	116	500	176	500	324	183.45%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	5,681	5,733	8,277	8,590	8,384	8,810	426	5.08%	220	2.56%
3110 RETIREMENT	11,381	16,226	23,236	22,622	22,515	22,533	18	0.08%	(89)	-0.40%
3120 HOSPITALIZATION	6,753	6,630	11,776	12,826	12,049	12,943	894	7.42%	117	0.91%
3125 ACCRUED VACATION EXPENSE	624	853	(423)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	157	141	189	194	118	211	93	78.42%	17	8.63%
3150 GIFT/APPR CERTIFICATES	96	96	144	100	144	100	(44)	-30.56%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	90	378	216	405	765	810	45	5.87%	405	100.00%
TOTAL PERSONNEL	101,508	106,713	154,721	157,019	155,894	160,568	4,674	3.00%	3,549	2.26%
4010 OFFICE SUPPLIES	1,829	5,180	3,937	5,600	5,195	5,600	405	7.80%	0	0.00%
4011 POSTAGE	18,308	12,472	14,306	17,000	17,549	17,000	(549)	-3.13%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	2,184	0	75	500	170	500	330	194.38%	0	0.00%
TOTAL SUPPLIES	22,321	17,652	18,318	23,100	22,913	23,100	187	0.82%	0	0.00%
5020 DUES & SUBSCRIPTIONS	70	65	125	150	91	150	59	64.00%	0	0.00%
5025 BANK FEES	6,381	13,214	18,976	20,000	21,888	21,500	(388)	-1.77%	1,500	7.50%
5030 RENTALS & SERVICE AGRMTS	5,909	3,560	5,233	8,000	5,482	8,000	2,518	45.93%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	0	0	100	100	100	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	91	170	247	2,500	3,758	3,000	(758)	-20.16%	500	20.00%
5465 MISC EXPENDITURES	0	13	7	100	46	100	54	118.99%	0	0.00%
TOTAL SERVICES	12,452	17,021	24,588	30,850	31,365	32,850	1,485	4.73%	2,000	6.48%
TOTAL EXPENDITURES	136,280	141,387	197,626	210,969	210,173	216,518	6,346	3.02%	5,549	2.63%

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			ENTERPRISE FUND TOTAL DEBT PAYMENTS		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2013	90,000	69,420	159,420	100,000	67,355	167,355	45,000	64,189	109,189	235,000	200,964	435,964
2014	95,000	65,415	160,415	105,000	63,355	168,355	45,000	62,336	107,336	245,000	191,106	436,106
2015	100,000	61,187	161,187	105,000	59,155	164,155	50,000	60,482	110,482	255,000	180,824	435,824
2016	105,000	56,737	161,737	110,000	55,375	165,375	50,000	58,421	108,421	265,000	170,533	435,533
2017	110,000	52,065	162,065	115,000	51,085	166,085	51,000	56,362	107,362	276,000	159,512	435,512
2018	115,000	47,170	162,170	120,000	46,600	166,600	53,000	54,260	107,260	288,000	148,030	436,030
2019	115,000	42,053	157,053	130,000	41,920	171,920	55,000	52,077	107,077	300,000	136,050	436,050
2020	125,000	36,935	161,935	130,000	36,590	166,590	58,000	49,811	107,811	313,000	123,336	436,336
2021	130,000	31,372	161,372	135,000	31,260	166,260	61,000	47,421	108,421	326,000	110,053	436,053
2022	135,000	25,587	160,587	140,000	25,725	165,725	65,000	44,908	109,908	340,000	96,220	436,220
2023	140,000	19,580	159,580	150,000	19,845	169,845	65,000	42,230	107,230	355,000	81,655	436,655
2024	145,000	13,350	158,350	155,000	13,545	168,545	69,000	39,552	108,552	369,000	66,447	435,447
2025	155,000	6,897	161,897	160,000	6,880	166,880	70,000	36,709	106,709	385,000	50,486	435,486
2026	0	0	0	0	0	0	402,000	33,825	435,825	402,000	33,825	435,825
2027	0	0	0	0	0	0	419,000	17,263	436,263	419,000	17,263	436,263
2028	0	0	0	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,560,000	527,768	2,087,768	1,655,000	518,690	2,173,690	1,558,000	719,846	2,277,846	4,773,000	1,766,304	6,539,304

SPECIAL REVENUES

ECONOMIC DEVELOPMENT CORPORATION

MISSION STATEMENT

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

Accomplishments on budget year 2011-12 objectives

- Reach out to local business community to build relationships between the city and business owners as well as address concerns of the business community.
Developed database of existing businesses along SH146 in anticipation of the highway expansion; conducted a series of quarterly business outreach meetings to address local business concerns; initiated shop local program with coupon book for 2013.
- Seek out new business leads that complement the city's business mix.
I've met with site consultants and business site location specialists for retail, office and light industrial business location considerations.
- Network with local property owners as well as national & international site consultants for new business lead development.
- Provide support to business owners and developers on site selection.
I edit and maintain a listing of all commercial sites within the city. This listing is available on our Website and sent to all prospects. Local businesses on SH146 are using this list for alternative site planning with the highway expansion discussions.
- Focus efforts on continuing education within the field of economic development.
I have attended meetings around Houston and Austin focusing on the regional economy, best practices in economic development, grant writing, and GIS mapping / demographic reports for site selection.

Goals for budget year 2012-2013

- Continue to reach out to local business community to build relationships between the city and business owners as well as address concerns of the business community. Continue focus on SH146 businesses.
- Take initiative with disseminating information on TXDOT plans for highway expansion.
- Redevelopment of the Seabrook Incentive Policy to include Neighborhood Empowerment Zone, Storefront Façade Incentive Program, along with modifying scoring scale for displaced businesses along SH146.
- Seek out new business leads that complement the city's business mix.
- Network with local property owners as well as national & international site consultants for new business lead development.
- Provide support to business owners and developers on site selection.
- Focus efforts on continuing education within the field of economic development.

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

EDC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
BASE REVENUES										
SALES TAX	760,339	706,171	710,041	722,580	681,870	682,500	699,563	717,052	734,978	753,352
GRANT PROCEEDS	0	0	48,039	0	25,000	0	0	0	0	0
INTEREST INCOME	17,861	4,643	3,275	1,850	3,138	3,550	3,550	2,223	2,257	2,585
OTHER INCOME	0	0	290	0	420	1,895	1,700	1,800	1,900	2,000
REV FROM LOAN REPAY	0	96,935	0	0	0	0	0	0	0	0
TOTAL REVENUES	778,200	807,749	761,645	724,430	710,428	687,945	704,812	721,075	739,134	757,937
BASE EXPENSES										
PERSONNEL SERVICES	97,607	106,425	69,679	112,874	0	0	0	0	0	0
MATERIALS & SUPPLIES	2,654	2,986	3,286	3,000	148	0	0	0	0	0
SERVICES	374,929	244,012	367,434	696,900	473,367	355,450	366,114	377,097	388,410	400,062
CAPITAL OUTLAY	244,796	200,597	194,332	224,332	193,067	1,091,623	191,623	0	0	0
TOTAL EXPENSES	719,986	554,020	634,731	1,037,106	666,581	1,447,073	557,737	377,097	388,410	400,062
NET REVENUES	58,214	253,729	126,914	(312,676)	43,846	(759,128)	147,076	343,978	350,725	357,875
FUND BALANCE										
BEGINNING BAL-UNRESTR	1,719,933	1,748,147	1,946,876	2,043,790	2,043,790	1,962,636	1,078,507	1,324,338	1,543,316	1,769,041
NET REVENUES	58,214	253,729	126,914	(312,676)	43,846	(759,128)	147,076	343,978	350,725	357,875
GENERAL FUND TRANSFER	(30,000)	(55,000)	(30,000)	(30,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
BOND RESERVE ELIMIN	0	0	0	0	0	0	223,755	0	0	0
ENDING BAL-UNRESTR	1,748,147	1,946,876	2,043,790	1,701,114	1,962,636	1,078,507	1,324,338	1,543,316	1,769,041	2,001,916
Bond Reserve	223,755	223,755	223,755	223,755	223,755	223,755	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.	403,755	403,755	403,755	403,755	403,755	403,755	180,000	180,000	180,000	180,000

CITY OF SEABROOK
2012-2013 BUDGET
FUND 70 - EDC

707 - EDC

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS 2012 FORECAST		2013 BUDGET VS 2012 BUDGET	
	2009	2010	2011	2012 BUDGET	2012 FORECAST	2013 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	73,640	73,988	47,181	76,874	0	0	(47,181)	-100.00%	(76,874)	-100.00%
3012 OVERTIME	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	0	923	785	1,200	0	0	(785)	-100.00%	(1,200)	-100.00%
3100 FICA TAXES	5,621	5,697	3,669	5,973	0	0	(3,669)	-100.00%	(5,973)	-100.00%
3110 RETIREMENT	10,376	16,278	10,025	16,233	0	0	(10,025)	-100.00%	(16,233)	-100.00%
3120 HOSPITALIZATION	7,725	10,160	7,767	12,222	0	0	(7,767)	-100.00%	(12,222)	-100.00%
3130 WORKERS COMPENSATION	152	142	132	133	0	0	(132)	-100.00%	(133)	-100.00%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	0	0	(48)	-100.00%	(50)	-100.00%
3350 UNEMPLOYMENT BENEFITS	46	189	72	189	0	0	(72)	-100.00%	(189)	-100.00%
TOTAL PERSONNEL	91,323	97,607	69,679	112,874	0	0	(69,679)	-100.00%	(112,874)	-100.00%
4010 OFFICE SUPPLIES	825	183	191	1,500	32	0	(191)	-100.00%	(1,500)	-100.00%
4150 SMALL EQUIPMENT	1,829	2,803	3,095	1,500	116	0	(3,095)	-100.00%	(1,500)	-100.00%
TOTAL SUPPLIES	2,377	2,654	3,286	3,000	148	0	(3,286)	-100.00%	(3,000)	-100.00%
5010 ADVERTISING	31,840	12,970	13,758	72,258	42,591	61,000	47,242	343.38%	(11,258)	-15.58%
5020 DUES & SUBSCRIPTIONS	1,545	1,850	805	1,095	610	650	(155)	-19.25%	(445)	-40.64%
5165 KIOSK PROJECT	0	0	0	0	0	0	0	0.00%	0	0.00%
5182 TRAIL MAINTENANCE	7,332	28,119	24,869	30,000	25,263	30,000	5,131	20.63%	0	0.00%
5215 PROF FEES - ENGINEERING	0	0	0	0	0	0	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL	29,480	41,266	39,240	40,000	23,765	40,000	760	1.94%	0	0.00%
5227 PROF FEES - CONSULTING	89,904	132,256	93,471	92,000	78,254	72,000	(21,471)	-22.97%	(20,000)	-21.74%
5300 TRAINING & CONFERENCE	12,711	9,805	4,572	11,500	8,479	11,800	7,228	158.09%	300	2.61%
5400 TELEPHONE	755	979	611	0	498	0	(611)	-100.00%	0	0.00%
5465 MISC EXPENDITURES	481	1,116	2,854	1,000	2,266	0	(2,854)	-100.00%	(1,000)	-100.00%
5470 DEBT SERVICE AGENT	0	0	0	1,000	0	0	0	0.00%	(1,000)	-100.00%
5610 BUSINESS INCENTIVES	0	0	1,075	0	0	0	0	0.00%	0	0.00%
5614 ECOTOURISM CARDS	(160)	0	0	0	0	0	0	0.00%	0	0.00%
5616 ECO-TOURISM PROJECTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5617 ECONOMIC DEVELOPMENT PROJECTS	104,106	15,651	182,179	30,000	169,202	40,000	(142,179)	-78.04%	10,000	33.33%
5620 ECONOMIC DEVELOPMENT INCENTIVES	96,935	0	4,000	127,500	122,447	100,000	96,000	2400.00%	(27,500)	-21.57%
TOTAL SERVICES	223,658	374,929	367,434	406,353	473,367	355,460	(10,909)	-2.97%	(50,903)	-12.53%
6035 FACILITIES & PARKS	48,292	0	0	0	0	0	0	0.00%	0	0.00%
6036 WATERFRONT	0	0	0	0	0	900,000	0	0.00%	(30,000)	-100.00%
6038 TRAIL CONSTRUCTION	0	0	0	30,000	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMBURSEMENT	30,000	55,000	30,000	30,000	125,000	125,000	95,000	316.67%	95,000	316.67%
6325 REDEMPTION OF BONDS	165,000	175,000	175,000	175,000	180,000	185,000	10,000	5.71%	10,000	5.71%
6350 INTEREST ON BONDS & CERT	31,504	25,597	19,332	19,332	13,067	6,623	(12,709)	-65.74%	(12,709)	-65.74%
6355 PAYMENT TO ESCROW AGENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6360 TRANSFER TO BOND CONTINGENCY	0	0	0	0	0	0	0	0.00%	0	0.00%
6361 TRANS TO DISASTER RESERVE	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	274,212	274,796	224,332	254,332	318,067	1,216,623	92,291	41.14%	62,291	24.49%
TOTAL EXPENDITURES	591,569	749,986	664,731	776,559	791,582	1,572,073	8,417	1.27%	(104,486)	-13.45%

EDC PROPOSED BUDGET FOR FY 2012-2013

ACCOUNT	EXPENSE ACCOUNT TITLE	FY 2012-2013
• Expense Detail		
5010	ADVERTISING	\$61,000
	• Alliance Table	1,000
	• BAHEP Table	1,500
	• Buy Local Campaign	14,000
	• Houston Business Journal (6 months)	28,000
	• Texas Business Real Estate (6 months)	9,000
	• Web Site Services	500
	• Printing	2,000
	• Promotional Items	2,000
	• Other	3,000
5020	DUES & SUBSCRIPTIONS	\$650
	• Texas Eco. Dev. Council (TEDC) Dues	500
	• Houston Economics Club	150
5182	TRAIL MAINTENANCE	\$30,000
5220	LEGAL	\$40,000
5227	CONSULTING	\$72,000
	• Alliance	10,000
	• BAHEP	20,000
	• EDA Grant Administration	42,000
5300	TRAINING & CONFERENCE	\$11,800
	• Annual Economic Development Summit	1,000
	• BAHEP Trip to Washington D.C. (1 person)	1,900
	• EDC Annual Workshop	350
	• ICSC Texas Conference (includes booth expenses)	2,500
	• Meetings, Events and Luncheons with Chambers of Commerce,	2,000
	• Seabrook Morning Brew	150
	• TEDC Conferences	1,900
	• Other training and conferences	2,000
5400	TELEPHONE	\$0
5465	MISCELLANEOUS	\$0
5470	DEBT SERVICE AGENT	\$0
5617	ECONOMIC DEVELOPMENT PROJECTS	
	• Business Site Improvement Grants	\$25,000
	• Wayfinding and Directional Signage Project (4 signs)	\$15,000
5620	ECONOMIC DEVELOPMENT INCENTIVE PROGRAM	\$100,000
TOTAL SERVICES		\$355,450
6035	FACILITIES AND PARKS	\$0
6036	WATERFRONT	\$900,000
6038	TRAIL CONSTRUCTION	\$0
6325	REDEMPTION OF BONDS	\$185,000
6350	INTEREST ON BONDS & CERT	\$6,623
TOTAL CAPITAL OUTLAY		\$1,091,623
TOTAL EXPENDITURES		\$1,447,073
TOTAL INTERFUND TRANSFERS		
6250	ADMINISTRATIVE SERVICES AGREEMENT	\$125,000
TOTAL		\$1,572,073

**SEABROOK ECONOMIC
DEVELOPMENT CORP
DEBT SERVICE REQUIREMENTS**

YEAR	SEDC II 4-B SERIES 2005 REF BONDS		
	PRINCIPAL	INTEREST	TOTAL
2013	<u>185,000</u>	<u>6,623</u>	<u>191,623</u>
TOTAL	185,000	6,623	191,623

CRIME CONTROL & PREVENTION DISTRICT**MISSION STATEMENT**

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

Accomplishments on budget year 2011-12 objectives

- Patrol the community parks and trails and waterfront
- Coordinate golf cart registration program
- Continue established partnerships with community organizations
- Continue to assist with community events
- Participate and interact with the CERT group (Completed)
- Begin the in-house STEP program (Completed)
- Traffic enforcement for congested areas and neighborhoods
- Increase media partnership with local and national news media. ***Pending***
- Establish hours utilizing the ATV on trails and parks. ***Pending***
- Increase hours on marine patrol. ***Pending***
- Assign officers to marine division. ***Pending***
- Increase exchange of information from the community to the police and to narcotics task force to address any drug activity. ***Pending***

Goals for budget year 2011-2012 include:

- Assign an Officer from each shift to assist in Crime District activities
- Provide the Crime District Officer designee training to address the needs of the community
- Coordinate the bicycle registration program
- Increase hours on bike patrol in parks
- Assign Officers to bike patrol

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

CRIME DISTRICT	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012 BUDGET	2012 FORECAST	2013 BUDGET	PROJECTED			
	2009	2010	2011				2014	2015	2016	2017
BASE REVENUES										
SALES TAX	677,225	638,697	655,221	650,322	620,653	620,000	635,500	651,388	667,672	684,364
INTEREST INCOME	472	283	226	311	226	252	254	257	260	262
MISC. REVENUE	0	49	300	0	300	0	0	0	0	0
TOTAL REVENUES	677,697	639,029	655,747	650,633	621,179	620,252	635,754	651,644	667,932	684,626
BASE EXPENSES										
PERSONNEL SERVICES	527,700	513,260	607,877	599,635	603,921	608,455	638,877	670,821	704,362	739,581
MATERIALS & SUPPLIES	6,779	11,314	13,569	20,500	15,157	25,000	25,750	26,523	27,318	28,138
SERVICES	49,429	62,070	44,634	64,200	56,873	71,500	73,645	75,854	78,130	80,474
CAPITAL OUTLAY	6,240	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	590,148	586,644	666,080	684,335	675,951	704,955	738,272	773,198	809,811	848,192
NET REVENUES	87,549	52,385	(10,333)	(33,702)	(54,772)	(84,703)	(102,518)	(121,554)	(141,879)	(163,566)
FUND BALANCE										
BEGINNING BALANCE	177,045	264,594	316,979	306,646	306,646	251,874	167,171	64,653	(56,901)	(198,779)
NET REVENUES	87,549	52,385	(10,333)	(33,702)	(54,772)	(84,703)	(102,518)	(121,554)	(141,879)	(163,566)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	264,594	316,979	306,646	272,944	251,874	167,171	64,653	(56,901)	(198,779)	(362,345)

**CITY OF SEABROOK
2012-2013 BUDGET
FUND 50 - CRIME DISTRICT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
				2012	2012	2013	2012 FORECAST		2012 BUDGET	
	2009	2010	2011	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	366,032	332,679	399,444	398,272	400,708	401,370	662	0.17%	3,098	0.78%
3011 EDUCATION	11,140	9,157	14,462	14,461	13,995	14,460	465	3.32%	(0)	0.00%
3012 OVERTIME	14,470	25,710	17,085	15,000	18,499	15,000	(3,499)	-18.92%	0	0.00%
3100 FICA TAXES	29,531	27,618	32,895	32,722	32,434	32,987	553	1.71%	265	0.81%
3110 RETIREMENT	58,150	75,524	92,543	86,283	87,250	82,474	(4,776)	-5.47%	(3,808)	-4.41%
3120 HOSPITALIZATION	40,441	35,477	45,273	45,751	46,071	53,709	7,639	16.58%	7,958	17.40%
3130 WORKERS COMPENSATION	7,688	6,150	5,815	6,337	4,442	6,834	2,392	53.85%	497	7.84%
3140 PSYCHOLOGICAL SERVICES	0	0	0	0	0	0	0	0.00%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	0	0	0	0	0	0	0	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	248	945	360	810	522	1,620	1,098	210.34%	810	100.00%
TOTAL PERSONNEL	527,700	513,260	607,877	599,635	603,921	608,455	4,534	0.75%	8,820	1.47%
4040 GAS & OIL/CITY SUPPLY	6,779	11,314	13,569	20,500	15,157	25,000	9,843	64.94%	4,500	21.95%
TOTAL SUPPLIES	6,779	11,314	13,569	20,500	15,157	25,000	9,843	64.94%	4,500	21.95%
5030 RENTALS & SERVICE AGRMTS	18,750	18,982	13,065	20,000	15,309	25,000	9,691	63.30%	5,000	25.00%
5110 MAINT-AUTOS/EQUIP	1,271	5,203	910	5,000	4,315	5,000	685	15.87%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	1,000	1,000	1,000	0	0.00%	0	0.00%
5220 PROF FEES - LEGAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	0	540	0	2,200	84	2,000	1,916	2280.95%	(200)	-9.09%
5310 UNIFORMS & LAUNDRY	2,050	12,450	4,873	3,000	6,393	3,000	(3,393)	-53.07%	0	0.00%
5330 INS. - MISC.	0	0	0	0	0	0	0	0.00%	0	0.00%
5340 DETENTION SUPPLIES	6,316	10,225	8,757	7,500	10,177	8,000	(2,177)	-21.39%	500	6.67%
5400 TELEPHONE	3,208	2,251	1,515	4,500	2,276	4,500	2,224	97.69%	0	0.00%
5465 MISC EXPENDITURES	5,847	3,029	3,039	5,000	4,447	5,000	553	12.44%	0	0.00%
5490 CRIME PREVENTION DIV EXP	134	1,738	1,790	2,500	1,607	2,500	893	55.60%	0	0.00%
5491 BIKE PATROL	835	0	0	1,500	1,500	2,500	1,000	66.67%	1,000	66.67%
5494 GREAT	0	0	0	0	0	0	0	0.00%	0	0.00%
5496 D.A.R.E.	4,164	143	0	0	0	0	0	0.00%	0	0.00%
5497 C.I.D.	5,678	4,951	5,667	5,500	4,713	6,000	1,287	27.31%	500	9.09%
5499 PROJECT S.A.V.E.D.	0	1,005	909	0	0	0	0	0.00%	0	0.00%
5501 SCHOOL PROGRAMS	0	0	1,582	2,000	1,750	2,000	250	14.29%	0	0.00%
5503 MARINE PATROL	1,176	1,553	2,527	4,500	3,302	5,000	1,698	51.42%	500	11.11%
TOTAL SERVICES	49,429	62,070	44,634	64,200	56,873	71,500	14,627	25.72%	7,300	162.22%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	6,240	0	0	0	0	0	0	0.00%	0	0.00%
	6,240	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	590,148	586,644	666,080	684,335	675,951	704,955	29,004	4.29%	20,620	3.01%

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			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
BASE REVENUES										
HOTEL OCCUPANCY TAX	324,072	271,486	317,684	309,071	321,120	325,000	325,000	325,000	325,000	325,000
INTEREST INCOME	5,206	1,288	913	821	839	1,013	1,006	798	566	308
SALT WATER DERBY REVENUE	0	9,445	5,955	1,500	2,657	2,700	2,700	2,700	2,700	2,700
TOTAL REVENUES	329,278	282,219	324,552	311,392	324,617	328,713	327,700	327,700	327,700	327,700
BASE EXPENSES										
PERSONNEL SERVICES	71,730	945	14,738	81,133	0	70,111	75,720	79,506	83,482	87,656
MATERIALS & SUPPLIES	653	233	13,261	5,000	6,071	1,500	1,620	1,701	1,786	1,875
SERVICES	236,596	217,985	228,730	228,756	203,093	282,101	304,669	319,903	335,898	352,693
CAPITAL OUTLAY	0	0	11,940	0	0	45,000	48,600	51,030	53,582	56,261
TOTAL EXPENSES	308,979	219,163	268,669	314,889	209,163	398,712	430,609	452,140	474,747	498,484
NET REVENUES	20,299	63,056	55,883	(3,497)	115,453	(70,000)	(102,909)	(124,440)	(147,047)	(170,784)
FUND BALANCE										
BEGINNING BALANCE	500,742	438,721	433,876	489,759	489,759	605,212	535,212	350,378	144,013	(84,959)
NET REVENUES	20,299	63,056	55,883	(3,497)	115,453	(70,000)	(102,909)	(124,440)	(147,047)	(170,784)
BUILDING FUND RESERVE - 25%*	(82,320)	(67,901)	0	0	0	0	(81,925)	(81,925)	(81,925)	(81,925)
ENDING BALANCE-UNRESERVED	438,721	433,876	489,759	486,262	605,212	535,212	350,378	144,013	(84,959)	(337,669)
* CUMMULATIVE - BUILDING FUND	291,275	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176	359,176
TOTAL COMBINED FUND BALANCE	729,996	793,052	848,935	845,438	964,388	894,388	709,554	503,189	274,217	21,507

**CITY OF SEABROOK
2012-2013 BUDGET
FUND 15 - HOTEL/MOTEL FUND**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
	2009	2010	2011	2012	2012	2013	2012 FORECAST		2012 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	53,686	0	11,773	54,648	50,359	49,519	(840)	-1.67%	(5,129)	-9.39%
3012 OVERTIME	514	736	1,011	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	0		600	3,600	4,338	5,400	1,062	24.48%	1,800	50.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	4,220	55	1,044	4,456	4,182	4,201	19	0.45%	(255)	-5.72%
3110 RETIREMENT	6,858	154	211	11,421	8,005	6,593	(1,413)	-17.64%	(4,828)	-42.27%
3120 HOSPITALIZATION	6,282	0	0	6,914	1,729	4,107	2,379	137.62%	(2,807)	-40.59%
3130 WORKER'S COMPENSATION	0	0	0	94	101	81	(19)	-19.15%	(13)	-13.32%
3150 GIFT CERTIFICATES	96	0	0	0	48	75	27	56.25%	75	0.00%
3350 UNEMPLOYMENT BENEFITS	74	0	99	0	133	135	2	1.42%	135	0.00%
TOTAL PERSONNEL	71,730	945	14,738	81,133	68,895	70,111	1,216	1.77%	(11,022)	-13.58%
4010 OFFICE SUPPLIES	403	233	13,261	2,000	(11)	1,000	1,011	-9010.93%	(1,000)	-50.00%
4011 POSTAGE	91	0	0	2,000	1,103	500	(603)	-54.69%	(1,500)	-75.00%
4150 SMALL EQUIPMENT	159	0	0	1,000	4,979	0	(4,979)	-100.00%	(1,000)	-100.00%
TOTAL SUPPLIES	653	233	13,261	5,000	6,071	1,500	(4,571)	-75.29%	(3,500)	-70.00%
5010 ADVERTISING	184,138	159,641	175,767	219,756	180,250	114,700	(65,550)	-36.37%	(105,056)	-47.81%
5020 DUES & SUBSCRIPTIONS	0	0	0	0	40	0	(40)	-100.00%	0	0.00%
5030 RENTALS & SERVICE AGREEMENTS	27,000	22,830	28,195	8,000	4,317	0	(4,317)	-100.00%	(8,000)	-100.00%
5293 ARTS	15,000	15,000	8,000	0	0	18,000	18,000	0.00%	18,000	0.00%
5294 HISTORICAL PRESERVATION	0	0	0	0	0	25,000	25,000	0.00%	25,000	0.00%
5295 FUTURE DEVELOPMENT/PROJECTS	0	0	0	0	0	0	0	0.00%	0	0.00%
5296 CONVENTION CENTER	0	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAVEL & CONFERENCE	890	0	108	0	4,132	7,885	3,753	90.85%	7,885	0.00%
5330 INSURANCE	843	889	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	3,777	2,567	2,495	0	758	1,200	442	58.38%	1,200	0.00%
5410 UTILITIES	2,176	5,257	5,155	0	474	0	(474)	-100.00%	0	0.00%
5464 SPORTS	0	0	0	0	540	0	(540)	-100.00%	0	0.00%
5465 MISCELLANEOUS	2,772	725	1,268	1,000	816	0	(816)	-100.00%	(1,000)	-100.00%
5466 EVENTS	0	11,076	7,579	0	11,767	110,500	98,733	839.09%	110,500	0.00%
5475 CONTINGENCY	0	0	163	0	0	4,816	4,816	0.00%	4,816	0.00%
5616 BEACH IMPROVEMENTS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	236,596	217,985	228,730	228,756	203,093	282,101	79,008	38.90%	53,345	23.32%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6035 FACILITIES/PARKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6039 SIGNAGE	0	0	11,940	0	0	45,000	45,000	0.00%	45,000	0.00%
TOTAL CAPITAL OUTLAY	0	0	11,940	0	0	45,000	45,000	0.00%	45,000	0.00%
TOTAL EXPENDITURES	308,979	219,163	268,669	314,889	278,058	398,712	120,654	43.39%	83,823	26.62%

DEBT SERVICE

DEBT SERVICE FUND

FUND DESCRIPTION

The Debt Service fund is used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest. General obligation bonds are issued to finance major improvements to the City’s streets, drainage and water and sewer systems. This debt is repaid over the term of the bond issue which is usually 20 years. The bond issues are structured so that the total annual payment amount of principal and interest combined remains relatively consistent throughout the terms of the bonds. Repaying the obligations in this manner allows the City to maintain its future capacity to issue additional debt. The City’s general obligation bonds are rated A3 by Moody’s Investor Service and AA- by Standard & Poor’s Corporation. The largest source of revenue to the Debt Service fund is ad valorem tax. The tax rate is allocated each year from the General fund. The full amount estimated to be required for debt service on the general obligation debt is provided by the debt service tax together with interest earned on the Debt Service fund. Because of the City’s level debt repayment amounts, fluctuations in the debt service rate are very limited. The City has no legal debt limit however Texas State Law prohibits an ad valorem tax rate in excess of \$2.50 per \$100 of assessed value. The City’s ad valorem tax rate of \$.665232 includes a rate of \$.182078 for the repayment of debt.

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

DEBT SERVICE	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
BASE REVENUES										
AD VALOREM TAXES	1,341,607	1,285,203	1,348,505	1,395,470	1,370,000	1,542,816	1,542,816	1,545,311	1,545,935	1,546,119
PENALTIES & INTEREST	16,726	18,275	21,064	17,000	17,000	17,000	17,000	17,000	17,000	17,000
INTEREST	15,287	4,186	2,720	3,478	1,853	1,702	3,442	3,483	3,524	3,565
REFUNDING PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,373,620	1,307,664	1,372,289	1,415,948	1,388,853	1,561,518	1,563,258	1,565,793	1,566,458	1,566,684
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	1,300	800	1,550	1,500	1,500	1,500	1,500	1,500	1,500	1,500
CAPITAL OUTLAY	1,284,996	1,309,693	1,351,052	1,393,970	1,393,970	1,541,316	1,541,316	1,543,811	1,544,435	1,544,619
TOTAL EXPENSES	1,286,296	1,310,493	1,352,602	1,395,470	1,395,470	1,542,816	1,542,816	1,545,311	1,545,935	1,546,119
NET REVENUES	87,324	(2,829)	19,687	20,478	(6,618)	18,702	20,442	20,483	20,524	20,565
FUND BALANCE										
BEGINNING BALANCE	1,604,614	1,691,938	1,689,109	1,708,796	1,708,796	1,702,179	1,720,881	1,741,322	1,761,805	1,782,329
NET REVENUES	87,324	(2,829)	19,687	20,478	(6,618)	18,702	20,442	20,483	20,524	20,565
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,691,938	1,689,109	1,708,796	1,729,274	1,702,179	1,720,881	1,741,322	1,761,805	1,782,329	1,802,893

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

YEAR	GO BONDS SERIES 2003			GO REFUNDING BOND SERIES 2003			GO BONDS SERIES 2005		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2013	230,000	172,700	402,700	215,000	12,070	227,070	125,000	207,580	332,580
2014	240,000	162,580	402,580	140,000	4,760	144,760	210,000	202,580	412,580
2015	250,000	152,020	402,020	0	0	0	365,000	194,180	559,180
2016	260,000	141,020	401,020	0	0	0	375,000	181,222	556,222
2017	275,000	129,580	404,580	0	0	0	385,000	167,535	552,535
2018	285,000	117,480	402,480	0	0	0	405,000	153,098	558,098
2019	300,000	104,940	404,940	0	0	0	415,000	137,303	552,303
2020	310,000	91,740	401,740	0	0	0	435,000	120,702	555,702
2021	325,000	78,100	403,100	0	0	0	455,000	103,302	558,302
2022	340,000	63,800	403,800	0	0	0	470,000	84,648	554,648
2023	355,000	48,840	403,840	0	0	0	490,000	65,260	555,260
2024	370,000	33,220	403,220	0	0	0	510,000	44,680	554,680
2025	385,000	16,940	401,940	0	0	0	535,000	23,005	558,005
2026	0	0	0	0	0	0	0	0	0
2027	0	0	0	0	0	0	0	0	0
2028	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0
TOTAL	3,925,000	1,312,960	5,237,960	355,000	16,830	371,830	5,175,000	1,685,095	6,860,095

YEAR	GO BONDS SERIES 2008			CERTIFICATES OF OBLIGATION SERIES 2010			GO BONDS TOTAL		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2013	220,000	292,463	512,463	35,000	31,503	66,503	825,000	716,316	1,541,316
2014	230,000	283,662	513,662	40,000	30,229	70,229	860,000	683,811	1,543,811
2015	240,000	274,463	514,463	40,000	28,772	68,772	895,000	649,435	1,544,435
2016	255,000	260,062	515,062	45,000	27,315	72,315	935,000	609,619	1,544,619
2017	270,000	244,763	514,763	50,000	25,676	75,676	980,000	567,554	1,547,554
2018	280,000	228,562	508,562	55,000	23,855	78,855	1,025,000	522,995	1,547,995
2019	295,000	211,763	506,763	60,000	21,852	81,852	1,070,000	475,858	1,545,858
2020	310,000	198,487	508,487	60,000	19,667	79,667	1,115,000	430,596	1,545,596
2021	320,000	186,088	506,088	65,000	17,482	82,482	1,165,000	384,972	1,549,972
2022	335,000	173,287	508,287	70,000	15,114	85,114	1,215,000	336,849	1,551,849
2023	350,000	159,888	509,888	70,000	12,565	82,565	1,265,000	286,553	1,551,553
2024	370,000	145,887	515,887	70,000	10,016	80,016	1,320,000	233,803	1,553,803
2025	385,000	130,903	515,903	70,000	7,466	77,466	1,375,000	178,314	1,553,314
2026	1,365,000	115,310	1,480,310	70,000	4,917	74,917	1,435,000	120,227	1,555,227
2027	1,430,000	59,345	1,489,345	65,000	2,367	67,367	1,495,000	61,712	1,556,712
2028	0	0	0	0	0	0	0	0	0
2029	0	0	0	0	0	0	0	0	0
2030	0	0	0	0	0	0	0	0	0
TOTAL	6,770,000	3,556,858	10,326,858	900,000	343,167	1,243,167	18,215,625	7,763,065	25,978,690

CAPITAL PROJECTS

CAPITAL BUDGET POLICIES

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

Before an effective capital improvements program can be implemented, an organizational and policy framework must be established. First, a coordinating organization for the CIP process must be established. Next, the criteria for determining what expenditures are capital and what are operating must be set forth. Third, the length of time to be included in the capital programming period should be determined. Fourth, a calendar of key events to guide and give structure to this CIP process is specified. Finally, the annual financial policy guidelines which will govern the CIP process should be stated.

Article V, Section 5.03, Subsection 11 of the Seabrook City Charter requires that the annual budget shall include a partial program which may be revised and extended each year to indicate capital improvements pending or in process of construction or acquisition, and shall include the following items:

1. A summary of proposed programs.
2. A list of all capital improvements which are proposed to be undertaken during the five fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements.
3. Cost estimates, methods of financing and recommended time schedules for each such improvement.
4. The estimated annual cost of operating and maintaining the facilities to be constructed and acquired.

The classification of items as capital or operating will be determined by two criteria – cost and frequency. The minimum cost for items to be included in the capital improvement program will be \$5,000. Only major non-recurring items should be included in a capital program. Therefore, it is suggested that an interval of a least three years occur between such expenditures. It is recommended that the capital programming be set at six years. This will be the number of years beyond the current budget that our capital items will be scheduled. It is important to note that in order to maintain this five year lead time, it is necessary to annually extend the future program one additional year.

The capital budget is only as good as the plan for financing the proposed projects. The number of public improvements the City can finance generally depends on the level of recurring future operating expenditures, the level of debt, the legal limit of debt it may incur and any potential sources of additional revenue available for capital improvement financing. The financial tables in the statistical section of this budget provide much of the database for the operating and capital budget. The revenue and expenditure patterns in these tables are critical in forecasting future revenue and expenditure levels. The proposed capital budget which follows will include projected revenues as well as expenditures. This will be necessary in order to make long-term funding and expenditure decisions.

There are a number of ways to finance capital improvement projects. It is recommended that a combination of the following methods be used in funding capital improvements: pay-as-you-go, bond issue, short-term notes, joint financing, lease/purchase, special assessments and federal and state aid.

Pay-as-you-go is a method of financing capital projects with current revenues, paying cash, instead of borrowing against future revenues. The amount available to spend is the difference between what is required for operating expenses and reserves. Pay-as-you-go works well where capital needs are steady and modest and financial capability is adequate. Pay-as-you-go has several advantages. First, it saves interest costs. Second, it protects borrowing capacity for unforeseen major outlays that are beyond any current year's capability. Third, when coupled with regular, steady completion of capital improvements, and good documentation, pay-as-you-go foster favorable bond ratings when long-term financing is undertaken. Finally, this method avoids the inconvenience and costs associated with marketing of bond issues. However, pay-as-you-go should be used only for modest capital improvements.

The use of bond issues is the major alternative to pay-as-you-go. Putting together bond issues for public sale is complicated and bond advisers should be used in preparing bond issues. The three types of bonds that should be considered are: general obligation tax bonds, special assessment bonds and utility revenue bonds. When the capital need is modest, but sufficient money is not available to pay-as-you-go then short-term notes or certificates of obligation should be used. With this method a substantial lump sum can be borrowed at the moment of the need and repaid in installments over the next few years. Consequently, the term of payment is shorter than that of a bond issue and there are substantial interest and agent fee savings.

Even though pay-as-you-go, bond issues, and short-term notes are usually the primary means of financing capital, joint financing of a project between the city and the county or the city and other cities should be considered when there is a benefit to both jurisdictions for joint development of a project. Under certain circumstances a lease/purchase arrangement is recommended when it is necessary to replace equipment before the end of its life expectancy. Public works that benefit certain properties more than others should be financed by special assessment.

Finally, a major source of funding is federal and state financial assistance. This type of funding arrangement should be explored. However, a project should not be undertaken just because funds are available. Grant programs may place additional constraints on the operating budget and should be considered only in cases where the project is a necessity or the operating costs are minimal.

The following is a list of recommended capital improvement budget policies:

1. The City will develop a multi-year plan for capital improvements and update it annually.
2. The City will make all capital improvements in accordance with an adopted capital improvement program.

3. The City will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in economic base will be calculated and included in capital budget projections.
4. The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in the operating forecasts.
5. The City will use intergovernmental assistance to finance only those capital improvements which are consistent with the capital improvement plan and City priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
6. The City will maintain all of its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
7. The City will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
8. The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to City Council for approval.
9. The City will determine the least costly financial method for all new projects.

The following is a list of recommended debt policies:

1. The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
2. When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.
3. The City will try to keep the average maturity of general obligation bonds at or below twenty-five years.
4. On all debt-financed projects, the City will make a down payment of a least 5% of total project costs from current revenues.

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

CAPITAL IMPACT FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
<i>BASE REVENUES</i>										
IMPACT FEES - WATER	120,403	61,650	67,427	60,000	70,000	60,000	60,000	60,000	60,000	60,000
IMPACT FEES - SEWER	177,484	72,304	87,197	77,000	110,000	100,000	100,000	100,000	100,000	100,000
INTEREST	<u>13,864</u>	<u>3,789</u>	<u>2,627</u>	<u>2,179</u>	<u>2,215</u>	<u>2,500</u>	<u>3,057</u>	<u>1,577</u>	<u>(73)</u>	<u>167</u>
TOTAL REVENUES	311,751	137,743	157,251	139,179	182,215	162,500	163,057	161,577	159,927	160,167
<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	3,473	0	2,639	0	0	0	0	0	0	0
CAPITAL OUTLAY	<u>118,530</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>	<u>1,150,000</u>	<u>1,261,000</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	122,003	0	2,639	0	250,000	250,000	1,150,000	1,261,000	0	0
NET REVENUES	189,748	137,743	154,612	139,179	(67,785)	(87,500)	(986,943)	(1,099,423)	159,927	160,167
<i>FUND BALANCE</i>										
BEG BALANCE UNRESERVED	1,711,173	1,900,921	2,038,664	2,193,276	2,193,276	2,125,491	2,037,991	1,051,048	(48,375)	111,552
NET REVENUES	189,748	137,743	154,612	139,179	(67,785)	(87,500)	(986,943)	(1,099,423)	159,927	160,167
RESERVE FUTURE PROJS	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,900,921	2,038,664	2,193,276	2,332,455	2,125,491	2,037,991	1,051,048	(48,375)	111,552	271,719

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

WATER/SEWER PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
<i>BASE REVENUES</i>										
INTEREST EARNINGS	8,801	1,361	514	403	351	498	3,989	4,016	4,044	4,072
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	8,801	1,361	514	403	351	498	3,989	4,016	4,044	4,072
<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	47,351	59,217	5,039	1,400	3,050	0	1,250	1,250	1,250	1,250
CAPITAL OUTLAY	55,441	523,111	0	0	0	0	0	0	0	0
TOTAL EXPENSES	102,792	582,328	5,039	1,400	3,050	0	1,250	1,250	1,250	1,250
NET REVENUES	(93,991)	(580,967)	(4,525)	(997)	(2,699)	498	2,739	2,766	2,794	2,822
<i>FUND BALANCE</i>										
BEGINNING BALANCE	1,080,542	986,551	405,584	401,059	401,059	398,360	398,858	401,597	404,362	407,156
NET REVENUES	(93,991)	(580,967)	(4,525)	(997)	(2,699)	498	2,739	2,766	2,794	2,822
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	986,551	405,584	401,059	400,062	398,360	398,858	401,597	404,362	407,156	409,978

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

STREETS PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012 BUDGET	2012 FORECAST	2013 BUDGET	PROJECTED			
	2009	2010	2011				2014	2015	2016	2017
BASE REVENUES										
EL LAGO CONTRIBUTION	0	0	0	0	0	0	0	0	0	0
INTEREST EARNINGS	1,273	273	163	105	117	0	6	6	14	14
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,273	273	163	105	117	0	6	6	14	14
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	3,057	13,838	3,101	0	0	0	0	0	0	0
CAPITAL OUTLAY	85,960	0	0	0	0	104,000	0	0	0	0
TOTAL EXPENSES	89,017	13,838	3,101	0	0	104,000	0	0	0	0
NET REVENUES	(87,744)	(13,565)	(2,938)	105	117	(104,000)	6	6	14	14
FUND BALANCE										
BEGINNING BALANCE	208,728	120,984	107,419	104,481	104,481	104,598	598	604	610	624
NET REVENUES	(87,744)	(13,565)	(2,938)	105	117	(104,000)	6	6	14	14
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	120,984	107,419	104,481	104,586	104,598	598	604	610	624	638

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

FIRE DEPT PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
<i>BASE REVENUES</i>										
INTEREST EARNINGS	10,273	2,399	1,461	456	849	745	0	0	0	0
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	10,273	2,399	1,461	456	849	745	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	504	475	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	95,000	235,384	265,000	265,000	675,000	0	0	0	0
TOTAL EXPENSES	0	95,504	235,859	265,000	265,000	675,000	0	0	0	0
NET REVENUES	10,273	(93,105)	(234,398)	(264,544)	(264,151)	(674,255)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	1,268,605	1,268,878	1,175,773	941,375	941,375	677,224	2,969	2,969	2,969	2,969
NET REVENUES	10,273	(93,105)	(234,398)	(264,544)	(264,151)	(674,255)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,268,878	1,175,773	941,375	676,831	677,224	2,969	2,969	2,969	2,969	2,969

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

LIBRARY PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012 BUDGET	2012 FORECAST	2013 BUDGET	PROJECTED			
	2009	2010	2011				2014	2015	2016	2017
<i>BASE REVENUES</i>										
INTEREST EARNINGS	6,655	630	29	6	21	0	45	46	46	47
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	6,655	630	29	6	21	0	45	46	46	47
<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	873	0	475	500	500	500	0	0	0	0
CAPITAL OUTLAY	0	799,000	0	0	25,000	0	0	0	0	0
TOTAL EXPENSES	873	799,000	475	500	25,500	500	0	0	0	0
NET REVENUES	5,782	(798,370)	(446)	(494)	(25,479)	(500)	45	46	46	47
<i>FUND BALANCE</i>										
BEGINNING BALANCE	823,541	829,323	30,953	30,507	30,507	5,028	4,528	4,573	4,619	4,665
NET REVENUES	5,782	(798,370)	(446)	(494)	(25,479)	(500)	45	46	46	47
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	829,323	30,953	30,507	30,013	5,028	4,528	4,573	4,619	4,665	4,712

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

LAKESIDE EXTENSION	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
<i>BASE REVENUES</i>										
INTEREST EARNINGS	0	56	755	407	378	444	0	0	0	0
OTHER REVENUE	0	0	300	0	0	0	0	0	0	0
BOND PROCEEDS	0	<u>900,000</u>	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	900,056	1,055	407	378	444	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	51,539	16,757	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	<u>413,844</u>	<u>200,000</u>	<u>64,000</u>	<u>350,000</u>	0	0	0	0
TOTAL EXPENSES	0	51,539	430,601	200,000	64,000	350,000	0	0	0	0
NET REVENUES	0	848,517	(429,546)	(199,593)	(63,622)	(349,556)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	848,517	418,971	418,971	355,349	5,793	5,793	5,793	5,793
NET REVENUES	0	848,517	(429,546)	(199,593)	(63,622)	(349,556)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	848,517	418,971	219,378	355,349	5,793	5,793	5,793	5,793	5,793

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

	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
<i>BASE REVENUES</i>										
GRANT PROCEEDS	0	0	39,613	8,573,169	2,622,559	5,910,997	0	0	0	0
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	39,613	8,573,169	2,622,559	5,910,997	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	660	1,348,143	0	1,347,483	0	0	0	0
CAPITAL OUTLAY	0	0	38,953	7,225,026	2,622,559	4,563,514	0	0	0	0
TOTAL EXPENSES	0	0	39,613	8,573,169	2,622,559	5,910,997	0	0	0	0
NET REVENUES	0	0	0	0	0	0	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	0	0	0	0	0	0	0
NET REVENUES	0	0	0	0	0	0	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0	0	0	0	0	0

CITY OF SEABROOK
2012-2013 BUDGET
FUND 13 - CAPITAL PROJECTS
TDRA GRANT

EXPENDITURES	FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS 2012 FORECAST		2013 BUDGET VS 2012 BUDGET	
	2009	2010	2011	2012 BUDGET	2012 FORECAST	2013 BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
	5030 RENTALS & SERVICE	0	0	0	0	50				
5200 PROF FEES - ACCOUNTING	0	0	0	0	0	0	0.00%	0	0.00%	
5212 PROF FEES - ARCHITECTURAL	0	0	0	0	0	0	0.00%	0	0.00%	
5215 PROF FEES - ENGINEERING	0	0	660	995,064	0	994,404	994,404	0.00%	(660)	-0.07%
5220 PROF FEES - LEGAL/GRANT ADMIN	0	0	0	353,079	0	353,079	353,079	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	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	0	0	660	1,348,143	0	1,347,483	1,347,483	0.00%	(660)	0.00%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6050 FACILITIES-WATER	0	0	0	1,200,000	773,369	426,631	(346,738)	-44.83%	(773,369)	-64.45%
6051 STREET IMPROVEMENTS	0	0	0	3,643,026	1,599,190	2,043,836	444,646	27.80%	(1,599,190)	-43.90%
6052 FLOOD & DRAINAGE	0	0	0	250,000	0	250,000	250,000	0.00%	0	0.00%
6070 LAND	0	0	38,953	2,132,000	250,000	1,843,047	1,593,047	637.22%	(288,953)	-13.55%
TOTAL CAPITAL OUTLAY	0	0	38,953	7,225,026	2,622,559	4,563,514	1,940,955	74.01%	(2,661,512)	-36.84%
TOTAL EXPENDITURES	0	0	39,613	8,573,169	2,622,559	5,910,997	3,288,438	125.39%	(2,662,172)	-31.05%

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

	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
<i>BASE REVENUES</i>										
GRANT PROCEEDS	0	0	0	3,000,000	250,000	2,750,000	0	0	0	0
INTEREST INCOME	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	3,000,000	250,000	2,750,000	0	0	0	0
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	391,000	100,000	291,000	0	0	0	0
CAPITAL OUTLAY	0	0	0	2,609,000	150,000	2,459,000	0	0	0	0
TOTAL EXPENSES	0	0	0	3,000,000	250,000	2,750,000	0	0	0	0
NET REVENUES	0	0	0	0	0	0	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	0	0	0	0	0	0	0
NET REVENUES	0	0	0	0	0	0	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0	0	0	0	0	0

CITY OF SEABROOK
2012-2013 BUDGET
FUND 72 - CAPITAL PROJECTS - EDC
EDA GRANT - WATERFRONT DR

EXPENDITURES	FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS 2012 FORECAST		2013 BUDGET VS 2012 BUDGET	
	2009	2010	2011	2012 BUDGET	2012 FORECAST	2013 BUDGET	SCHANGE	%CHANGE	SCHANGE	%CHANGE
5211 INSPECTION FEES	0	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	0	0	0	391,000	100,000	291,000	191,000	191.00%	(100,000)	-25.58%
5220 PROF FEES - LEGAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	0	0	0	391,000	100,000	291,000	191,000	191.00%	(100,000)	0.00%
6061 STREET IMPROVEMENT-POINT	0	0	0	2,609,000	150,000	2,459,000	2,309,000	1539.33%	(150,000)	-5.75%
TOTAL CAPITAL OUTLAY	0	0	0	2,609,000	150,000	2,459,000	2,309,000	15	(150,000)	-5.75%
TOTAL EXPENDITURES	0	0	0	3,000,000	250,000	2,750,000	191,000	76.40%	(250,000)	0.00%

OTHER FUNDS

LAW ENFORCEMENT EDUCATION FUND

FUNCTION

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

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

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

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

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

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

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

LAW ENFORCEMENT ED	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012 BUDGET	2012 FORECAST	2013 BUDGET	PROJECTED			
	2009	2010	2011				2014	2015	2016	2017
BASE REVENUES										
EDUCATION GRANT	2,968	2,749	2,846	2,850	0	0	0	0	0	0
INTEREST	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	2,968	2,749	2,846	2,850	0	0	0	0	0	0
BASE EXPENSES										
SERVICES	1,945	985	3,237	4,000	0	2,952	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	1,945	985	3,237	4,000	0	2,952	0	0	0	0
NET REVENUES	1,023	1,764	(391)	(1,150)	0	(2,952)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	556	1,579	3,343	2,952	2,952	2,952	0	0	0	0
NET REVENUES	1,023	1,764	(391)	(1,150)	0	(2,952)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,579	3,343	2,952	1,802	2,952	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			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
<i>BASE REVENUES</i>										
CHILD SAFETY REVENUE	12,774	13,846	17,756	17,000	13,637	13,700	14,111	14,534	14,970	15,419
INTEREST	216	30	19	14	14	8	102	124	125	135
TOTAL REVENUES	12,990	13,876	17,775	17,014	13,651	13,708	14,213	14,659	15,096	15,555
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	21,255	8,082	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	6,278	2,839	22,109	25,000	10,000	30,000	5,100	5,100	5,100	5,100
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	27,533	10,921	22,109	25,000	10,000	30,000	13,100	14,600	14,600	14,900
NET REVENUES	(14,543)	2,955	(4,334)	(7,986)	3,651	(16,292)	1,113	59	496	655
<i>FUND BALANCE</i>										
BEGINNING BALANCE	33,662	19,119	22,074	17,740	17,740	21,391	5,099	6,212	6,270	6,766
NET REVENUES	(14,543)	2,955	(4,334)	(7,986)	3,651	(16,292)	1,113	59	496	655
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	19,119	22,074	17,740	9,754	21,391	5,099	6,212	6,270	6,766	7,421

STEP FINES

FUNCTION

The main objective of the STEP (Selective Traffic Enforcement Program) is to increase effective enforcement and adjudication of traffic safety-related laws to reduce fatal and serious injury crashes. This is done by increase enforcement of traffic safety-related laws and by increase public education and information campaigns. The STEP grant is funded by the State of Texas and the City of Seabrook matches some of the funds. The money coming from the State is the overtime hourly rate and the City matches with the Fringe Benefits provided by the City.

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

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

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

STEP FINES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
BASE REVENUES										
STEP FINES	60,642	75,092	71,518	77,250	10,000	0	0	0	0	0
INTEREST	0	99	75	83	130	85	22	22	22	22
TOTAL REVENUES	60,642	75,191	71,593	77,333	10,130	85	22	22	22	22
BASE EXPENSES										
SUPPLIES	0	6,140	0	0	0	0	22	0	0	0
SERVICES	0	805	0	0	0	0	0	22	22	22
CAPITAL OUTLAY	0	32,238	47,879	125,000	45,635	145,000	0	0	0	0
TOTAL EXPENSES	0	39,183	47,879	49,000	45,635	145,000	22	22	22	22
NET REVENUES	60,642	36,008	23,714	28,333	(35,505)	(144,915)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	61,022	121,664	157,672	181,386	181,386	145,881	966	966	966	966
NET REVENUES	60,642	36,008	23,714	28,333	(35,505)	(144,915)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	121,664	157,672	181,386	209,719	145,881	966	966	966	966	966

SEIZURE FUND

FUNCTION

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

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

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012 BUDGET	2012 FORECAST	2013 BUDGET	PROJECTED			
	2009	2010	2011				2014	2015	2016	2017
BASE REVENUES										
INTEREST	547	181	117	110	107	190	196	201	207	214
SEIZURE REVENUE	<u>171,419</u>	<u>42,912</u>	<u>109,808</u>	<u>25,000</u>	<u>59,926</u>	<u>25,000</u>	<u>1,835</u>	<u>1,835</u>	<u>1,835</u>	<u>1,835</u>
TOTAL REVENUES	171,966	43,093	109,925	25,110	60,033	25,190	2,031	2,037	2,043	2,049
BASE EXPENSES										
SUPPLIES	3,867	2,808	0	3,500	5,839	7,500	2,031	201	207	214
SERVICES	8,118	9,809	9,637	8,700	8,547	8,700	0	1,835	1,835	1,835
CAPITAL OUTLAY	<u>20,029</u>	185,791	25,220	<u>150,725</u>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	32,014	198,408	34,857	49,000	14,386	116,200	2,031	2,037	2,043	2,049
NET REVENUES	139,952	(155,315)	75,068	(23,890)	45,647	(91,010)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	67,222	207,174	51,859	126,927	126,927	172,574	81,564	81,564	81,564	81,564
NET REVENUES	139,952	(155,315)	75,068	(23,890)	45,647	(91,010)	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	207,174	51,859	126,927	103,037	172,574	81,564	81,564	81,564	81,564	81,564

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			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
<i>BASE REVENUES</i>										
PARK IMPACT FEES	6,750	10,750	14,250	5,000	13,000	5,000	3,000	2,500	2,500	2,500
INTEREST	<u>98</u>	<u>31</u>	<u>14</u>	<u>0</u>	<u>14</u>	<u>14</u>	<u>159</u>	<u>159</u>	<u>159</u>	<u>159</u>
TOTAL REVENUES	6,848	10,781	14,264	5,000	13,014	5,014	3,000	2,500	2,500	2,500
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	13,794	8,931	0	0	0	3,000	2,500	2,500	2,500
CAPITAL OUTLAY	<u>0</u>	<u>5,640</u>	<u>5,841</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	0	19,434	14,772	20,000	0	20,000	3,000	2,500	2,500	2,500
NET REVENUES	6,848	(8,653)	(508)	(15,000)	13,014	(14,986)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	20,184	27,032	18,379	17,871	17,871	30,885	15,899	15,899	15,899	15,899
NET REVENUES	6,848	(8,653)	(508)	(15,000)	13,014	(14,986)	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	27,032	18,379	17,871	2,871	30,885	15,899	15,899	15,899	15,899	15,899

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			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
BASE REVENUES										
RENTAL INCOME	N/A	N/A	6,825	52,000	35,000	52,000	53,560	55,167	56,822	58,526
INTEREST INCOME	N/A	N/A	0	0	0	0	0	0	0	0
TRANSFER IN FRM GF	N/A	N/A	48,000	0	1,000	0	72	145	177	188
TOTAL REVENUES	0	0	54,825	52,000	36,000	52,000	53,632	55,312	56,999	58,715
BASE EXPENSES										
PERSONNEL SERVICES	N/A	N/A	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	N/A	N/A	22,274	4,000	3,000	4,500	4,860	5,103	5,358	5,626
SERVICES	N/A	N/A	32,534	47,800	32,843	42,880	46,310	48,626	51,057	53,610
CAPITAL OUTLAY	N/A	N/A	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	54,808	51,800	35,843	47,380	51,170	53,729	56,415	59,236
NET REVENUES	0	0	17	200	157	4,620	2,462	1,583	583	(521)
FUND BALANCE										
BEGINNING BALANCE	0	0	0	17	17	174	4,794	7,256	8,839	9,422
NET REVENUES	0	0	17	200	157	4,620	2,462	1,583	583	(521)
ENDING BALANCE-UNRESERVED	0	0	17	217	174	4,794	7,256	8,839	9,422	8,901

**CITY OF SEABROOK
2012-2013 BUDGET
FUND 41 - CAROTHERS COASTAL GARDENS**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2013 BUDGET VS		2013 BUDGET VS	
				2012	2012	2013	2012 FORECAST		2012 BUDGET	
	2009	2010	2011	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4095 NURSERY SUPPLIES	N/A	N/A	836	2,000	2,000	2,000	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIP	N/A	N/A	18,542	1,000	2,000	1,500	(500)	-25.00%	500	50.00%
4400 MISC SUPPLIES	N/A	N/A	2,896	1,000	1,000	1,000	0	0.00%	0	0.00%
TOTAL SUPPLIES	0	0	22,274	4,000	3,000	4,500	(500)	-16.67%	500	12.50%
5010 ADVERTISING	N/A	N/A	2,304	500	500	500	0	0.00%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	N/A	N/A	4,146	2,500	1,493	1,500	7	0.48%	(1,000)	-40.00%
5175 JANITORIAL SERVICES	N/A	N/A	100	1,200	2,200	1,200	(1,000)	-45.45%	0	0.00%
5180 MAINT BLDGS & GRNDS	N/A	N/A	9,951	7,500	7,500	7,500	0	0.00%	0	0.00%
5240 CONTRACT SVCS-MOWING	N/A	N/A	0	20,000	5,000	15,080	10,080	201.60%	(4,920)	-24.60%
5275 ELECTRICAL SERVICES	N/A	N/A	5,369	0	0	1,000	1,000	0.00%	1,000	0.00%
5400 TELEPHONE	N/A	N/A	87	600	1,089	600	(489)	-44.90%	0	0.00%
5410 UTILITIES	N/A	N/A	9,047	14,000	12,061	14,000	1,939	16.08%	0	0.00%
5465 MISC EXPENDITURES	N/A	N/A	1,530	1,500	3,000	1,500	(1,500)	-50.00%	0	0.00%
TOTAL SERVICES	0	0	32,534	47,800	32,843	42,880	10,037	30.56%	(4,920)	-10.29%
TOTAL EXPENDITURES	0	0	54,808	51,800	35,843	47,380	9,537	26.61%	(4,420)	-8.53%

PUBLIC SAFETY FUND

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

The purchase requests could include the following:

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

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

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

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

PUBLIC SAFETY FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
BASE REVENUES										
INTEREST	0	0	14	86	59	50	52	53	55	56
CONTRIBUTIONS	0	0	86,844	86,000	91,200	91,200	93,936	96,754	99,657	102,646
TOTAL REVENUES	0	0	86,858	86,086	91,259	91,250	93,988	96,807	99,711	102,703
BASE EXPENSES										
SUPPLIES	0	0	0	0	6,495	0	0	53	55	56
SERVICES	0	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	86,000	52,383	82,080	93,936	96,754	99,657	102,646
TOTAL EXPENSES	0	0	0	86,000	58,878	82,080	93,936	96,807	99,711	102,703
NET REVENUES	0	0	86,858	86	32,381	9,170	52	0	0	0
FUND BALANCE										
BEGINNING BALANCE	n/a	0	0	86,858	86,858	119,239	128,409	128,460	128,460	128,460
NET REVENUES	0	0	86,858	86	32,381	9,170	52	0	0	0
	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	86,858	86,944	119,239	128,409	128,460	128,460	128,460	128,460

Expenses are budgeted at 90% of prior year revenues.

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			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
BASE REVENUES										
MUN COURT SECURITY FEES	12,468	10,736	17,406	15,000	11,882	12,000	12,600	13,104	13,497	13,767
INTEREST	207	66	50	55	22	55	0	0	0	0
TOTAL REVENUES	12,675	10,802	17,456	15,055	11,904	12,055	12,600	13,104	13,497	13,767
BASE EXPENSES										
PERSONNEL SERVICES	5,347	6,540	6,952	7,789	15,762	18,472	0	0	0	0
MATERIALS & SUPPLIES	0	0	413	0	0	0	0	0	0	0
SERVICES	0	0	11,823	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	9,550	60,000	0	20,000	0	0	0	0
TOTAL EXPENSES	5,347	6,540	28,738	67,789	15,762	38,472	0	0	0	0
NET REVENUES	7,328	4,262	(11,282)	(52,734)	(3,859)	(26,417)	12,600	13,104	13,497	13,767
FUND BALANCE										
BEGINNING BALANCE	35,981	43,309	47,571	36,289	36,289	32,430	6,014	18,614	31,718	45,215
NET REVENUES	7,328	4,262	(11,282)	(52,734)	(3,859)	(26,417)	12,600	13,104	13,497	13,767
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	43,309	47,571	36,289	(16,445)	32,430	6,014	18,614	31,718	45,215	58,982

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			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
BASE REVENUES										
COURT TECHNOLOGY FEES	16,646	14,266	23,174	22,000	15,773	15,000	16,000	16,480	16,974	17,484
INTEREST	<u>54</u>	<u>2</u>	<u>3</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>38</u>	<u>38</u>	<u>38</u>	<u>38</u>
TOTAL REVENUES	16,700	14,268	23,177	22,000	15,778	15,000	16,000	16,480	16,974	17,484
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	565	11,122	7,000	5,500	0	0	0	0	0
SERVICES	11,735	905	514	1,000	1,500	0	0	0	0	0
CAPITAL OUTLAY	<u>5,078</u>	<u>22,470</u>	<u>(650)</u>	<u>30,000</u>	<u>0</u>	<u>15,000</u>	<u>16,000</u>	<u>16,500</u>	<u>17,000</u>	<u>17,500</u>
TOTAL EXPENSES	16,813	23,940	11,086	38,000	7,000	15,000	16,000	16,500	17,000	17,500
NET REVENUES	(113)	(9,672)	12,091	(16,000)	8,778	0	0	(20)	(26)	(16)
FUND BALANCE										
BEGINNING BALANCE	13,845	13,732	4,060	16,151	16,151	24,929	24,929	24,929	24,909	24,884
NET REVENUES	(113)	(9,672)	12,091	(16,000)	8,778	0	0	(20)	(26)	(16)
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	13,732	4,060	16,151	151	24,929	24,929	24,929	24,909	24,884	24,867

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

MUNICIPAL COURT TIME	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
<i>BASE REVENUES</i>										
TIME PAYMENT FEES	5,219	1,439	1,897	1,500	1,563	1,500	1,620	1,701	1,752	1,787
INTEREST	0	0	13	0	7	0	0	0	0	0
TOTAL REVENUES	5,219	1,439	1,910	1,500	1,570	1,500	1,620	1,701	1,752	1,787
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	18,000	0	20,000	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	18,000	0	20,000	0	0	0	0
NET REVENUES	5,219	1,439	1,910	(16,500)	1,570	(18,500)	1,620	1,701	1,752	1,787
<i>FUND BALANCE</i>										
BEGINNING BALANCE	10,231	15,450	16,889	18,799	18,799	20,369	1,869	3,489	5,190	6,942
NET REVENUES	5,219	1,439	1,910	(16,500)	1,570	(18,500)	1,620	1,701	1,752	1,787
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	15,450	16,889	18,799	2,299	20,369	1,869	3,489	5,190	6,942	8,729

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 the Chapter 66 of the Texas Utilities Code.

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

PEG	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012	2012	2013	PROJECTED			
	2009	2010	2011	BUDGET	FORECAST	BUDGET	2014	2015	2016	2017
<i>BASE REVENUES</i>										
INTEREST	0	0	0	0	0	0	0	0	0	0
FRANCHISE TAX	0	0	0	0	34,000	34,000	35,020	36,071	37,153	38,267
TOTAL REVENUES	0	0	0	0	34,000	34,000	35,020	36,071	37,153	38,267
<i>BASE EXPENSES</i>										
SUPPLIES	0	0	0	0	0	9,795	0	0	0	0
SERVICES	0	0	0	0	0	4,000	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	9,770	20,000	35,020	36,071	37,153	38,267
TOTAL EXPENSES	0	0	0	0	9,770	33,795	35,020	36,071	37,153	38,267
NET REVENUES	0	0	0	0	24,230	205	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	n/a	0	0	0	0	24,230	24,435	24,435	24,435	24,435
NET REVENUES	0	0	0	0	24,230	205	0	0	0	0
ENDING BALANCE	0	0	0	0	24,230	24,435	24,435	24,435	24,435	24,435

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 the impending construction on State Highway 146.

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

PUBLIC SAFETY FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2012 BUDGET	2012 FORECAST	2013 BUDGET	PROJECTED			
	2009	2010	2011				2014	2015	2016	2017
<i>BASE REVENUES</i>										
INTEREST	0	0	0	0	450	1,200	1,202	1,204	1,206	1,208
TRANSFERS IN	0	0	0	0	800,000	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	800,450	1,200	1,202	1,204	1,206	1,208
<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	800,450	1,200	1,202	1,204	1,206	1,208
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	0	0	800,450	801,650	802,852	804,057	805,263
NET REVENUES	0	0	0	0	800,450	1,200	1,202	1,204	1,206	1,208
ENDING BALANCE	0	0	0	0	800,450	801,650	802,852	804,057	805,263	806,471

APPENDIX

**CITY OF SEABROOK
2012 BUDGET CALENDAR FOR 2012-13 BUDGET**

DATE	DAY	EVENT
Mar 1 - 31	Mon - Fri	Finance Dept reviewing & updating new budget sheets & forecasts for each department
Mar 15-31	Mon - Fri	Prepare Personnel Budget (Finance & Personnel) & update department budget worksheets.
Mar 28- Apr 1	Mon - Fri	Complete preparation of departmental budget sheets
Apr 4	Wed	Download March final numbers & update forecasts
Apr 5	Thur	Distribute revised 2011-12 forecasts to department heads
Apr 10	Tues	Receive revised forecasts from department heads
Apr 10-11	Tue-Wed	Update forecasts and review with staff concerning possible mid-year adjustments
Apr 11	Wed	Update revised forecasts and complete budget sheets
Apr 12	Thur	Distribute budget worksheet files to department directors.
Apr 16-Apr 30	Mon-Fri	Finance - Review revenue/expense estimates, assist in completion of personnel sheets
May 21	Mon	1st draft department budgets submitted to finance dept with updated forecasts
May 21-May 25	Mon-Fri	Finance - Review budgets & forecasts submitted for completeness, review decision packages
May 29	Tue	Meet with city manager & HR director to discuss budgets as submitted
May 30	Wed	Distribute 1st UNCUT draft of 2012-13 budget to department heads
May 31	Thur	Meet with city manager & dept heads to discuss 1st UNCUT draft & make any changes
Jun 4	Mon	Meet with city manager and dept heads to distribute & review 2nd draft & make any changes
Jun 19	Tue	Budget workshop with City Council
Jul 10	Tue	Present balanced budget to Council
Jul 17	Tue	City Council Budget Workshop
Jul 31	Tue	City Council Budget Workshop
Aug 14	Tue	City Council Budget Workshop
Aug 24	Fri	Email PDF file by noon notice of Public Hearing on 2012-13 Budget to newspaper.
Aug 30	Thur	Publication of notice of Public Hearing on 2012-13 Budget. (14 days required before public hearing)
Aug 24	Fri	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Aug 27	Mon	Calculation of Effective and Rollback tax rates.
Aug 30	Thurs	Email PDF file by noon publication of Effective and Rollback tax rates & post notice on website/TV
Aug 31	Fri	72 hour notice for meeting to discuss effective tax rate calculation
Sep 4	Tue	Council Agenda - Discuss final budget & proposed tax rate. Schedule meeting for 9/11 to workshop budget and decide on tax rate.
Sep 6	Thur	Publication of notice of Public Hearing on 2012-13 Budget. (14 days required before public hearing)
Sep 11	Tue	Council Agenda - Discuss final budget & proposed tax rate. Take record vote on proposal if tax increase . If no increase, tax rate can be adopted anytime after the budget is adopted.
Sep 13	Thur	Publication of Effective and Rollback tax rates.
Sep 14	Fri	Email PDF file by noon of notice of Public Hearings on Tax Rate change (if needed) & post on website/TV
Sep 20	Thur	Publication of notice of Public Hearings on Tax Rate change. (7 days required before public hearing)
Sep 25	Tue	Public Hearing on 2012-13 Budget.
Sep 25	Tue	Council adopts 2012-13 Budget.
Sep 28	Fri	72 hour notice for 1st public hearing on tax rate
Oct 2	Tue	First public hearing on tax rate change.
Oct 5	Fri	Email PDF file by noon of Notice of Vote on Tax Rate & post on website/TV
Oct 5	Fri	72 hour notice for 2nd public hearing on tax rate
Oct 9	Tue	Second public hearing on tax rate change. (must adopt rate within 3-14 days)
Oct 11	Thur	Publication of Notice of Vote on Tax Rate (7 days required before meeting)
Oct 19	Fri	72 hour notice for meeting at which Council will adopt tax rate
Oct 23	Tue	Council adopts 2012 Ad Valorem Tax Rate. (Not <3 days or >14 days after 2nd public hearing)

**CITY OF SEABROOK
ORDINANCE NO. 2012-19
BUDGET ORDINANCE FY 2012/13**

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AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2012 AND ENDING ON SEPTEMBER 30, 2013 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD ON SEPTEMBER 25, 2012 IN ACCORDANCE WITH THE CITY'S CHARTER AND WITH STATE LAW.

WHEREAS, the City Manager on **July 10, 2012**, filed a proposed budget with the Council for the fiscal year commencing October 1, 2012, 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 25, 2012** after due notice as required by the Charter of the City of Seabrook and laws of the State of Texas; now, therefore,

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

THAT, the figures in the amount of **\$17,436,903** for the General Fund, Enterprise Fund, and Debt Service Fund, and **\$10,990,088** 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 **2012/13** Budget, be and the same are hereby, in all things, approved, appropriated and amended. Copies of the **2012/13** Budget Revenue and Expense Summaries, identified as Exhibit A, are hereby attached and made a part of this Ordinance.

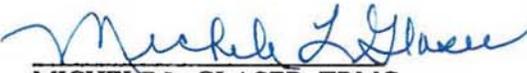
AND IT IS SO ORDERED.

PASSED, APPROVED, AND ADOPTED ON FIRST AND FINAL READING THIS THE 25TH DAY OF SEPTEMBER 2012.



GLENN R. ROYAL, MAYOR

ATTEST:



MICHELE L. GLASER, TRMC
CITY SECRETARY



**CITY OF SEABROOK
ORDINANCE NO. 2012-18
EDC BUDGET ORDINANCE
FY 2012/13**

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AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK ECONOMIC DEVELOPMENT CORPORATION BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2012 AND ENDING ON SEPTEMBER 30, 2013 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 25, 2012.

WHEREAS, On August 9, 2012, 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, 2012, 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 \$1,572,073 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 2012/13 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 25TH DAY OF SEPTEMBER, 2012.

Glenn R. Royal

GLENN R. ROYAL, MAYOR

ATTEST:

Michele L. Glaser

MICHELE L. GLASER, TRMC
CITY SECRETARY



**CITY OF SEABROOK
ORDINANCE NO. 2011-17
CRIME CONTROL AND PREVENTION DISTRICT BUDGET ORDINANCE
FY 2012/13**

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK CRIME CONTROL AND PREVENTION DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2012 AND ENDING ON SEPTEMBER 30, 2013 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 25, 2012.

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 25, 2012**; and

WHEREAS, the Board approved a proposed budget for the fiscal year commencing October 1, **2012** on **September 25, 2012**; 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 25, 2012** 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 **\$704,955** 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 **2012/13** 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 25TH DAY OF SEPTEMBER 2012.



GLENN R. ROYAL, MAYOR

ATTEST:



MICHELE L. GLASER, TRMC
CITY SECRETARY



**CITY OF SEABROOK
ORDINANCE NO. 2012-20
TAX ORDINANCE**

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF SEABROOK, TEXAS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2013 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS the City Council of the City of Seabrook finds that the tax for the year 2012 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 2012, 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 2012 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of \$0.483154 per one hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

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

SECTION 2. For the purpose of paying interest and providing for a sinking fund for the payment of each issue of waterworks system, sewer system and general obligation bonds, including payment of the various installments of principal which may be payable during the ensuing year of such bonds, there is hereby levied and ordered to be assessed and collected for 2012 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of \$0.182078 per 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.

SECTION 3. The total ad valorem tax rate in the City of Seabrook to be assessed and collected for 2012 and for each year thereafter until it be otherwise provided and ordered is \$0.665232 per hundred dollars (\$100.00) assessed valuation on all property

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

49
50

51 **SECTION 4.** All taxes levied hereby are payable on or before December 31,
52 **2012** Taxpayers who have not paid their tax bill levied hereunder on or before the 31st
53 day January, **2013** shall be assessed a penalty of six percent (6%) of the amount of the tax
54 for the first calendar month it is delinquent plus one percent (1%) for each additional
55 month or portion of a month the tax remains unpaid prior to July 1st of the year becomes
56 delinquent. A tax delinquent on July 1st incurs a total penalty of twelve percent (12%) of
57 the amount of delinquent tax without regard to the number of months the tax has been
58 delinquent. A delinquent tax accrues interest at the rate of one percent (1%) for each
59 month the tax remains unpaid.

60

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

65

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

69

70 PASSED, APPROVED AND ADOPTED ON FIRST AND FINAL
71 READING THIS THE 23RD DAY OF OCTOBER, 2012.

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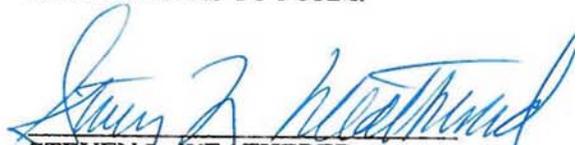
GLENN R. ROYAL, MAYOR

ATTEST:

APPROVED AS TO FORM:



MICHELE L. GLASER, TRMC
CITY SECRETARY



STEVEN L. WEATHERED
CITY ATTORNEY



POLICIES AND PROCEDURES

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

OPERATING BUDGET POLICIES

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

REVENUE POLICIES

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

RESERVE AND FUND BALANCE POLICIES

1. The city will maintain a fund balance of 25% of the current budget in the General Fund and 15% of the current budget in the Enterprise Fund.
2. The fund balances will provide for the following:
 - Temporary funding of unforeseen needs of an emergency or non-recurring nature as provided for in Charter Section 5.05 "Emergency Appropriations".

- Permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies.
 - Provide a local match for public or private grants.
 - Meet unexpected small increases in service delivery costs.
3. The city will establish an equipment reserve fund and will appropriate funds to it annually to provide for timely replacement of equipment. The amount will be calculated annually in the capital budget.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

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

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

ACCRUAL BASIS OF ACCOUNTING

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

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

CITY OF SEABROOK
RESOLUTION NO. 2012-29
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 25th DAY OF SEPTEMBER, 2012.

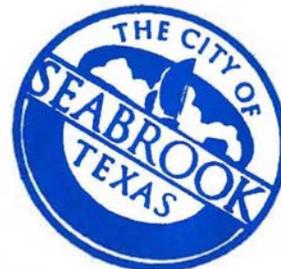


Glenn R. Royal, Mayor

ATTEST:



Michele L. Glaser, 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

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.
- **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.

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 10 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:

Resolution 2012-29, Exhibit A

- U.S. Treasury Bills, Notes or Bonds, and other securities which are guaranteed as to principal and interest by the full faith and credit of the 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.

11. 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.
- 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;

Resolution 2012-29, Exhibit A

- 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.

12. 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.

13. 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.

14. 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.

15. 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.

16. 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.

17. 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.)

18. 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;
- 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.

Appendix 1: Glossary of Cash Management Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Interest Rate - See "Coupon Rate."

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

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

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

Inverted Yield Curve - A chart formation that illustrates long-term securities having lower yields than short-term securities. This configuration usually occurs during periods of high inflation coupled with low levels of confidence in the economy and a restrictive monetary policy.

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

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

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

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

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

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

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

Market Value - Current market price of a security.

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

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

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

1. Report standardized performance calculations.
2. Disseminate timely and accurate information regarding the fund's holdings, performance, management and general investment policy.
3. Have the fund's investment policies and activities supervised by a board of trustees, which are independent of the adviser, administrator or other vendor of the fund.
4. Maintain the daily liquidity of the fund's shares.
5. Value their portfolios on a daily basis.
6. Have all individuals who sells SEC-registered products licensed with a self-regulating organization (SRO) such as the National Association of Securities Dealers (NASD).
7. Have an investment policy governed by a prospectus which is updated and filed by the SEC annually.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Swap - Trading one asset for another.

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

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

Treasury Bills - Short-term U.S. government non-interest bearing debt securities with maturities of no longer than one year and issued in minimum denominations of \$10,000. Auctions of three- and six-month bills are weekly, while auctions of one-year bills are monthly. The yields on these bills are monitored closely in the money markets for signs of interest rate trends.

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

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

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

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

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

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

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

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

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

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

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

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

**A.
BUDGET**

Section 5.01. Department of Finance.

(a) There shall be established a Department of Finance, the head of which shall be appointed by the City Manager subject to confirmation by Council.

(b) The fiscal year of the City shall begin on the first day of each October and end on the last day of September of the succeeding year. All funds collected by the City during any fiscal year, including both current and delinquent revenues, shall belong to such fiscal year and, except for funds derived to pay interest and/or to create a sinking fund on the bonded indebtedness of the City, may be applied to the payment of expenses incurred during such fiscal year, except as provided in this Charter.

(Charter Election of 5-8-2010)

Section 5.02. Public record.

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

Section 5.03. Annual budget.

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

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

(7) The amount required for interest on the City's debts, for sinking fund and for maturing serial bonds.

(8) The total amount of outstanding City debts, with a schedule of maturities on bond issues and/or certificates of obligation.

(9) Such other information as may be required by the Council.

(10) Anticipated net surplus or deficit for the ensuing fiscal year of each utility owned or operated by the City and the proposed method of its disposition; subsidiary budgets for each such utility giving detailed income and expenditure information shall be attached as appendices to the budget.

(11) A Five (5) Year Capital Program and Budget, which may be revised and extended each year to indicate capital improvements pending or in the process of construction or acquisition, and shall include the following items:

a. A summary of proposed programs;

b. A list of all capital improvements which are proposed to be undertaken during the five (5) fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;

c. Cost estimates, method of financing and recommended time schedules for each such improvement; and

d. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

e. Adoption of the budget is for the ensuing fiscal year only and does not constitute adoption for the subsequent four (4) fiscal years.

(b) *Submission:* At least sixty (60) days prior to the end of the fiscal year the City Manager shall submit to the Council a proposed budget and an accompanying message. The Council shall review the proposed budget and revise as deemed appropriate prior to general circulation for public hearing.

(c) *Public Notice and Hearing:* The Council shall post in the City Hall and publish in the official newspaper a general summary of their proposed budget and a notice stating:

(1) The times and places where copies of the message and budget are available for inspection by the public, and

(2) The time and place, not less than two (2) weeks after such publication, for a public hearing on the budget.

(d) *Amendment Before Adoption:* After the Public hearing, the Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law for debt service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.

(e) *Adoption:* The budget shall be finally adopted by ordinance by one reading not later than the twenty-seventh (27th) day of the last month of the fiscal year. Adoption of this budget shall constitute the levy of the property tax therein proposed. Should the Council take no final action on or prior to such day the budget, as originally submitted by the City Manager together with the proposed tax levy shall be deemed to have been finally adopted by the Council. No budget shall be adopted or appropriations made unless the total of estimated revenues, income and funds available shall be equal to or in excess of such budget or appropriations, except as otherwise provided in this Article.

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

Section 5.04. Administration of budget.

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

(b) *Financial Reports:* The City Manager shall submit to the Council at least quarterly a report covering the financial conditions of the city. The financial expenditure records of the City will be maintained on a modified accrual basis to support this type of financial management.
(Charter Election of 5-8-2010)

Section 5.05. Emergency appropriations.

At any time in any fiscal year, the Council may, pursuant to this section make emergency appropriations to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such appropriation shall be by ordinance adopted by the favorable votes of five (5) or more of the Councilmembers qualified and serving. To the extent that there is no available unappropriated revenue and/or unencumbered fund balances to meet such appropriations, the Council may by such ordinance authorize the issuance of emergency notes, which may be renewed as necessary.
(Election of 5-7-2005)

Section 5.06. Amendments after adoption.

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

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

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

transfer part or all of any unencumbered appropriation balance from one fund department, office or agency to another.

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

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

(Election of 5-7-2005)

Section 5.07. Borrowing in anticipation of property taxes.

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

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

Section 5.08. Depository.

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

Section 5.09. Purchase procedure.

All purchases made and contracts executed by the City shall be pursuant to a requisition from the head of the office, department or agency whose appropriation will be charged and no contract or order shall be binding upon the City unless and until the City Manager certifies that there is to the credit of such office, department or agency a sufficient unencumbered appropriation and allotment balance to pay for the supplies, materials, equipment or contractual services for which the contract or order is to be issued. Before the City makes any purchase for supplies, materials, equipment, or contractual services, the opportunity shall be given for competition as hereinafter provided. The Council may by resolution specify an amount for which the City Manager may contract for expenditure without competitive bidding; any expenditure over said amount must be expressly approved by Council. All contracts or purchases exceeding the amount set for non-

competitive bidding shall be let to the lowest and best responsible bidder after there has been opportunity for competitive bidding as provided for by law or ordinance; provided that the Council or the City Manager in such cases as he or she is authorized to contract for the City, shall have the right to reject any and all bids. Contracts for personal and professional services need not be let on competitive bids. The City shall enter into all contracts in accordance with state law.

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

Section 5.10. Independent audit.

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

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

B.
BONDS*

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

Section 5.11. Borrowing for capital improvements.

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

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

(c) *Revenue Bonds:* The City shall have the power to borrow money for the purpose of constructing, purchasing, improving, extending or repairing of public utilities, recreational facilities or any other self-liquidating municipal function not prohibited by the Constitution and the laws of the State of Texas, and to issue revenue bonds to evidence the obligation created thereby. Such bonds shall be a charge upon and payable from the properties, or interest therein pledged, or the income therefrom, or both. The holders of the revenue bonds shall never have the right to demand payment thereof out of monies raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for the purpose for which issued.

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

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

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

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

C.

TAX ADMINISTRATION

Section 5.12. Division of Taxation.

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

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

Section 5.13. Powers of taxation.

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

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

Section 5.14. Assessment of property for taxes.

All property, real, personal or mixed, having a situs within the corporate limits of the City on January 1 of each year, not expressly exempted by law, shall be subject to taxation by the City for such year. The Council may prescribe the mode and manner of making renditions, tax lists, assessments, and tax rolls. Every person, partnership, association or corporation holding, owning, or controlling property within the limits of the City, shall, between January 1 and April 1 of each year, file with the City Assessor-Collector a full and complete sworn inventory of such property held, owned, or controlled within said limits on January 1 each year. The Council may prescribe by ordinance the mode and manner of making such inventories, and penalties for failing or refusing to submit the same. The City Assessor-Collector shall review all renditions made to him or her and determine the value of the property rendered and fix the value thereof for tax purposes. If the City Assessor-Collector fixes a value higher than that shown on the owner's rendition, he or she shall give written notice thereof to such owner at his or her last known address by depositing the same, postage paid, in the United States mail, notifying him or her that he or she may appear before the Board of Equalization to protest such change. In all cases where no rendition of real or personal property is made by the owner thereof, the City Assessor-Collector shall ascertain the amount and value of such property and assess the same, and such assessment shall be as valid and binding as if the property involved had been rendered by such

owner, provided that if the City Assessor-Collector shall assess any such property which has not previously been assessed, or if he or she shall assess any such property at a higher valuation from that shown on the last preceding tax roll, he or she shall give notice of such assessment, or such change in assessment, as above provided. All assessments of real property, whether rendered by the owner or assessed by the City Assessor-Collector, shall list the value of the land and improvements separately and the total values and describe such property sufficiently to identify it, giving the name of the last known owner thereof. If the ownership of any property should be unknown to the City Assessor-Collector, he or she shall state that fact. The City Assessor-Collector shall assess any property which has been omitted from assessment in prior years upon a current supplemental assessment roll. The taxes upon such supplemental assessments shall be due at once and if not paid within sixty (60) days thereafter, shall be deemed delinquent and shall be subject to the penalty and interest as other delinquent taxes for such year. In addition to the powers granted by this Section he or she shall have the same power as any County Tax Assessor and Collector in the State of Texas.

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

Section 5.15. Exemptions.

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

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

(Election of 5-7-2005)

Section 5.16. Taxes: when due and payable.

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

Section 5.17. Tax liens and liabilities.

All property, having a situs in the City on the first (1st) day of January of each year shall stand charged with a special lien in favor of the City from said date for the taxes due thereon. The liens provided herein shall be superior to all other liens except other tax liens regardless of when such other liens were created. All persons purchasing any of said property on or after the first (1st) day of January in any year shall take same subject to the liens herein provided. In addition to the liens herein provided on the first (1st) day of January of any year the owner of property subject

to taxation by the City shall be personally liable for the taxes due thereon for such year. The City shall have the power to sue for and recover personal judgment for taxes without foreclosure, or to foreclose its lien or liens, or to recover both personal judgment and foreclosure. In any such suit where it appears that the description of the property in the City assessment rolls is insufficient to identify such property, the City shall have the right to plead a good description of the property to be assessed, to prove the same, and to have its judgment foreclosing the tax lien or for personal judgment against the owners for such taxes.

Section 5.18. Joint interest in property.

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

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

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

Section 5.20. Board of Equalization.

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

D.

CERTAIN EXPENDITURES AND USE OF RESERVED FUNDS

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

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

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

(Election of 5-7-2005)

LOCAL GOVERNMENT CODE

TITLE 4. FINANCES

SUBTITLE A. MUNICIPAL FINANCES

CHAPTER 102. MUNICIPAL BUDGET

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

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

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

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

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

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

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

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

(6) the estimated tax rate required to cover the proposed budget.

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

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

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

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

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

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

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

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

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

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

(c) The governing body shall provide for public notice of the date, time, and location of the hearing. The notice must include, in type of a size at least equal to the type used for other

items in the notice, any statement required to be included in the proposed budget under Section 102.005(b).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

Bond Issue – Bonds sold.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditures – If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as

a liability of the fund from which retired, and capital outlays. Note: Encumbrances are not considered expenditures.

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

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

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

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

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

Forecast – Annualized projections of either revenues or expenditures.

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

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

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

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

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

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

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

HCAD – Harris County Appraisal District.

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

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

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

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

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

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

M & O – Maintenance and operation.

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

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

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

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

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

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

Policies – The principles used to guide management decisions.

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

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

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

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

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

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

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

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

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

SCADA – Systems Control and Data Acquisition.

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

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

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

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

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

TNRCC – Texas Natural Resources and Conservation Commission.

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

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

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