

City of Seabrook

2018-2019 BUDGET

October 1, 2018 through September 30, 2019

City of Seabrook

Fiscal Year 2018-2019

Budget Cover Page

September 18, 2018

This budget will raise more revenue from property taxes than last year's budget by an amount of \$19,271, which is a 0.31 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$55,124.

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

FOR:	Ed Klein	Laura Davis
	Natalie Picha	Thom Kolupski
	Jeff Larson	Buddy Hammann
	Joe Machol	

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2018-2019	2017-2018
Property Tax Rate:	\$0.551983/100	\$0.574911/100
Effective Tax Rate:	\$0.551983/100	\$0.574911/100
Effective Maintenance & Operations Tax Rate:	\$0.398159/100	\$0.403068/100
Rollback Tax Rate:	\$0.578855/100	\$0.613211/100
Debt Rate:	\$0.148844/100	\$0.155506/100

Total debt obligation for City of Seabrook secured by property taxes: \$40,836,744



CITY MANAGER BUDGET MESSAGE

Fiscal Year 2018-19

September 18, 2018

Citizens of Seabrook
Mayor and City Council
Departmental Management Staff
City Staff

BUDGET OVERVIEW

I am pleased to present you with the balanced budget for the Fiscal Year 2018-19 (FY19). Our budget and strategic planning process allows for the opportunity to contribute to the goal setting and strategic planning process. The Budget process starts with Council meeting with management staff, gathering their accomplishments and future goals and placing prioritized items in the Strategic Plan. Managers can then develop or check the goals against departmental goals to help define the necessary resources in each department budget to accomplish Council's goals. Operating resources budgeted have been done accordingly to maintain the expected level of City services that our residents and visitors expect. Capital project resources have also been allocated to address the highest priority from the overall goals of the Strategic Plan and Departmental goals.

In an effort to make the budget a more effective communication and planning tool, this message provides a broad overview of this year's budget considerations. Followed by the message are Fund Overviews and Departmental Budgets that describe in detail funds that are budgeted. The General Fund is funded by the funds allotted to general fund specifically. Each special revenue fund outside the General Fund contains unique revenue sources that legally can only be used for specific purposes. Each fund is separately accounted to track receivables and payables individually.

Seabrook is strategically motivated with direction annually defined and affirmed by the City Council through a number of initiatives and goals that reflect the values of the community. City Council establishes the goals used to formulate the Strategic Plan. This year "Safe and Secure City" and "SH 146 Expansion" remain top priorities.

The Strategic Plan serves as the umbrella over all master plans developed by the city to assist in prioritizing work plan items that will make the high level plans a reality. The following are the Vision Elements that are guides for developing Initiatives, Goals and ultimately Action Items.

Strategic Plan

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

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

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

BUDGET GUIDELINES

The management staff were given guidelines for preparing the FY19 budget. With the SH146 Expansion project, revenues are forecasted to remain almost flat and decision packages submitted by departments were carefully reviewed for cost and future sustainability, thus many of the routine operational expenditures were to hold as flat as possible. This has been the general guideline for the past three (3) years as the highway expansion has required close analysis of current and projected revenues in sales tax and personal and property tax revenues given business closures due to the right of way acquisition by the State of Texas.

But, given the number of years of consistent flat revenues forecasted and minimal changes to total staffing levels, this year's budget does include additional staff in a few departments in order to maintain current level of services while keeping up with the growth in the city and related demand for services in a city with tourist population.

The City of Seabrook budget document is prepared in accordance with best practices established by the Government Finance Officers Association (GFOA) to receive their Distinguished Budget Presentation Award. The city's budget document has received this award for the past several decades.

PROPERTY TAX RATE

The tax rate for FY19 is at .551983 per \$100 valuation; this rate is the effective tax rate based on the existing properties and the valuation.

This rate is based on a total assessed taxable value of \$1.3 billion before protests. The city continues to experience growth in overall taxable property values both in existing and new improvements. The tax rate is comprised of two components, the Maintenance and Operations rate (M&O) and the Debt rate. This year's proposed tax rate is .403139 for the M&O rate .148844 for the Debt rate for a total tax rate of .551983/100.

HURRICANE HARVEY

Public Assistance FEMA

As we close FY18, the city still continues to account for outstanding receivables for Hurricane Harvey. The state was hit by Hurricane Harvey on August 25, 2017, and experienced record rainfall for region and the city. While the city suffered approximately 90 homes that had some level of damage, the majority of the homes had 12” or less. On the commercial side, there were approximately 20 businesses that were impacted but all of them were able to repair quickly and were back operational within days. Notable closure of a business that did not reopen was the Subway on NASA Parkway.

The Public Assistance process was completed for the storm but to date only a small percentage of receivables from FEMA have been received. The submitted PA Projects still under consideration by FEMA total \$761,361 with approximately \$22,000 received as of August, 2018. The reconciliation process of claims has changed with this disaster since Hurricane Ike and while the initial reimbursement has been slow to be received, it is desired that the auditing process and any potential deobligation cases will be null or minor. The City of Seabrook staff to date still continues to work with FEMA to close out projects for Hurricane Ike.

Hazard Mitigation Assistance

In addition to the Public Assistance Projects, staff has submitted for Hazard Mitigation Grants for water meter valve replacements of approximately \$85,000 and the full relocation of the Wastewater Treatment Plant of approximately \$26,000,000 (Federal Portion). If the Wastewater Treatment Plant application were to be awarded, the city will have approximately \$8,000,000 contribution responsibility. As part of the Capital Improvement Program (CIP), the city was on track to begin a Phase 1A of the relocation of the plant and resources of \$4,400,000 had been approved and restricted. If the hazard mitigation application were approved, the allotted resources coupled with in kind resources such as land and other services on Phase 1A since Hurricane Harvey would be applied toward the city’s portion.

BUDGET PRIORITIES

The city’s top priority is to preserve and enhance the high quality of life Seabrook residents have come to expect. The FY19 budget provides the financial resources necessary to meet these expectations. Personnel costs are a critical component of the budget and to our residents’ quality of life and providing those services. This budget addressed a number of issues that were significant for long term operations and continuity.

PS Fleet Replacement Fund – Public Safety (Crime District)

At the end of FY16, City Council approved Resolution 2016-13 establishing and funding a new Fleet Replacement fund for public safety vehicles. The Crime District will serve as the amortization fund that will transfer funds annually back into the Fleet Replacement Fund. This year, continued funding of the amortization for the fleet program in the amount \$201,247 will be transferred from the Crime District budget to the special fund for fleet replacement.

GE Fleet Replacement Fund – (General and Enterprise Funds)

FY19 Proposed Budget includes a new vehicle and equipment replacement fund. At the meeting of September 18, 2018, City Council will consider and take possible action on Resolution 2018-

29 establishing and funding the new fund for vehicles in the General Fund (Community Development, Streets, Parks, and Animal Control) and the Enterprise Fund (Water and Sewer). The past amortization funding is proposed out of remaining funds from FY18. With this special fund, it will allow future fiscal years to reflect a consistent capital contribution from each department that will be transferred into the special fund allowing for a continual and sound replacement program. This program also ensures that future fiscal years are not faced with balloon expenditures unexpectedly when multiple vehicles are past their expected life cycle.

Compensation

Human Resources -Administration continues to participate in regional market studies to monitor median salary levels for each position and make incremental changes so that the sustainability of the pay plan will remain competitive. Public Safety continues to be the division that requires compensation adjustment after survey data was received and reviewed.

Public Safety Employees

Our Civil Service employees and associated positions continue to be difficult to fill in the given market. Annually, the city continues to monitor the market analyzing the beginning salary and grade range of all ranks of officers. We strive to remain competitive and 'at market' in a very tight market and to offer the most sustainable compensation approach for the current and future force for this city.

The FY19 budget has included a 2.5% Cost of Living Adjustment across the Public Safety pay grades in addition to the 2.5% Step Pay Plan on employee's anniversary date. Allowing for all Civil Service staff to end the fiscal year with a full 5% increase by October, 2019.

General and Enterprise Fund Employees

General and Enterprise Fund positions are also reviewed annually against the regional and local salary surveys conducted. Any proposed changes in duties are reappraised in a point factor system that gives a baseline for placement into the city's pay matrix table. The proposed budget includes an annual increase on each non civil service employee's anniversary date in the amount of 2.5%. Employees with long tenure and that have reached the end of the established pay matrix, the budget includes a lump sum of 2.5% in those individual cases.

Personnel Changes

This year staff recognized a number of staffing changes based on work load, special expertise, and technology needs. A number of decision packages were submitted to the City Manager's office for review. The following are the personnel changes included in the FY19 budget.

Public Safety

The Public Safety Department has several Police Officer vacancies and will be conducting a testing at the end of the calendar year. In anticipation of numerous new officers, the overtime budget was separated to better track and review training dollars.

In the past three years, one Police Officer position was not funded due to not sustaining full staffing requirements. This patrol position in the current budget is now being proposed as a Sergeant – Traffic Control with the anticipation of the SH 146 Expansion project and recognized needs that have increased in front of

the project with concerns on residential and collector streets. The Sergeant position is funded partially by General Fund and Crime District.

Geographic Information System (GIS) (General Fund)

GIS is an area of expertise that has grown rapidly over the past several years and the city has relied on paying project by project to a third party for map changes. Over the past fiscal year, almost all city departments have seen a need to create, store and display data on this mapping tool for critical decision making. With the creation of the **GIS Technician**, the city will recognize a savings but an increase in the versatility of using the resource in new and innovative ways to better serve staff and the public. Today, a number of GIS layers are available on the city website and in the future, it will be a goal to make this information even easier to read and access.

Utility Billing Department (Enterprise Fund)

The Utility Billing Department is proposing a reorganization of duties. The currently Utility Billing Manager will start a pilot program to cross train and manage utility billing and accounts payable functions. This move will enable a current position to focus directly on billing process and elevated customer service cases. With the reorganization, a new **Service Clerk** position is included for the Utility Billing Department.

Parks (General Fund)

One of the highest needs identified was in the Parks Department. The city has added acres of open space over the past several years and this department has not incrementally increased with the growth. The budget for this department reflects one new position for a **Parks Maintenance Worker I**. The City continues to use Community Service Workers to assist in workload needs and this will continue in the future; however, with the added position, it will allow for a better work order management.

Emergency Services (General Fund)

Previously budgeted and funded as the Fire Administrator, the Fire Department city budget designated name was renamed to Emergency Services Department. This budget document includes the reclassified **Director of Emergency Services** (previously Fire Administrator) along with the Seabrook Volunteer Fire Department (SVFD) contract and associated city facility expenses in this budget.

Emergency Management and Municipal Court (General Fund)

The city is formulating succession plans for multiple positions and a number of key roles were identified for critical training for future transitions. The Fire Marshal role is a duty that is contracted out and is proposed in this budget to bring as an in-house position that can be utilized in multiple facets. One such facet is for secondary services of Bailiff duties in Municipal Court. The City has normally relied on Public Safety personnel and with recent personnel vacancies in this department, it has highlighted the need for secondary planning. During the planning session this year, a shared position of **Fire Marshal/Court Bailiff** was proposed, reviewed and identified as a need.

Administration (General Fund)

The Community Development Department at the end of the FY18 relocated to the newly built Public Works Complex. Key functions of the department were shown to merge well with the Public Works and City Engineer divisions allowing for better collaboration in one facility. With this change, the previous Planning Technician administrative position was proposed to reclassify into a **Management Assistant** position. The Director of Community Development also serves as the Deputy City Manager and the reclassification allows for administrative assistance for both the City Manager and the Deputy City Manager.

Information Technology (IT) (General Fund)

Every department relies heavily on the IT Department and the specialized needs only increase annually with new or updated technology. This department has 2 FTEs that serve the entire city and now all city facilities including each patrol car are equipped with computer aided devices. Previously, a basic Technical Support Analyst position was sufficient to provide secondary assistance, but today additional advancements encouraged personnel to get specialized certifications for daily functions to work well. This position with proper certifications resulted in the recommendation for reclassification to a **Network Administrator**.

Benefits

The city reviews benefit packages annually for our employees and understands that the sustainability of plans and costs are critical not only to the success of budgeting but recruitment. For the health, life, dental and vision, the city has a policy start date as August 1st annually. This alternate start from the fiscal year has allows the city to receive better advance notice of any premium changes to due to rebid or renewal. These changes are contingent upon market and claim experience. The renewals for the policies effective in the FY19, are as follows: 1) Medical -2.0% blended decrease over all plans; and 2) Life, Vision and Dental 0%.

FIRE AND EMERGENCY MEDICAL SERVICES

The Seabrook Volunteer Fire Department (SVFD) contract expense and the Clear Lake Emergency Medical Corp (CLEMC) contract expenses remained relatively flat for FY19. The City of Seabrook continues to be committed to providing first class service to our citizens through our contracts with the SVFD and CLEMC. Along with term updates that will revised in the upcoming year, the City assesses current agreements for general revisions and fiscal sustainability. Both agreements have a baseline of volume of calls built into cost formulation and more than just the City of Seabrook is serviced by each contracting entity. In an effort to remain fiscally sound, these services and cost formulations are reviewed annually.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The FY19 budget continues moving towards identifying more funding options for high priority capital projects. Fund 28 was created in FY18 for the establishment of funding capital improvements, equipment, facilities or any other project within the CIP. The fund is a comprehensive fund allowing for monies to be accepted from the General Fund, Enterprise Fund, Grants or Special Funds.

This year, staff again presented a comprehensive CIP that includes: Water, Wastewater, Drainage, Streets, Parks, Facilities, Economic Development and City Beautification projects. The major goals for this upcoming fiscal are listed below.

Highlights Include:

• W6 – Old Seabrook Water Line Improvements	\$ 49,224	Impact Fees
• W7 – SH 146 Water Line Relocations	\$ 1,872,021	SIB
• W13- Chloramine Conversion	\$ 272,875	Ent Fund
• W16 –Old SH 146 Interconnect	\$ 124,588	Impact Fees
• W14 – NASA Rd 1 Water Line Improvements	\$ 107,056	Impact/F Bonds
• WW4 – Todville Sewer Line Replacement	\$ 247,475	C.O.s (Ongoing)
• WW6 – Existing WW Plant Improvements	\$ 172,600	C.O.s (Ongoing)
• WW8 – SH146 Sanitary Sewer Replacement	\$ 2,097,668	SIB
• WW9 – New WW Plant Phase 1A	\$ 2,748,198	C.O.s/Impact
• D9 –Outfalls in Lake Cove	\$ 258,375	Fund 28
• S10 – Marvin Cr	\$ 254,961	Franchise Fees
• FAC1 – SCADA System Upgrades	\$ 446,000	C.O.s
• FAC 7 – Public Safety Inspection Area	\$ 326,294	Fund 28
• FAC 8 –Fire Station Flooring	\$ 80,000	Fund 28/Sweep
• FAC 9 –Court / Council Security Door	\$ 37,500	Court Security
• FAC 10 – Water Well Fiber	\$ 59,000	Fund 28/Sweep
• FAC 11- Water Well Fiber	\$ 60,000	Fund 28/Sweep
• P3 – Palm Planting Project	\$ 15,000	Gen Fund
• P4 – Baybrook Tennis Court Resurface	\$ 50,000	Park Impact
• P5 – Robinson Parking Lot Addition	\$ 18,000	Parks Impact

ENTERPRISE FUND

The proposed proprietary funds (utilities) budget reflects an increase in water and sewer rates based on the Seabrook 2014 Utility Rate Study. The incremental rate increases from year five of the five year plan. The Enterprise fund has budgeted for consulting services to conduct a new Utility Rate Study. An update will evaluate current rate, future projected water costs and recommend updates to further increases that will be tiered to the residents. This fifth year funds the water rate stabilization reserve to protect the city and residents from volatile water rate adjustments. In FY19, with SH 146 Water and Sewer Relocation projects finalized by agreement with the state and the update to the rate study, the city will move to further renegotiate contract(s) before the expiration of the 40 year water contract in 2028.

In closing, I would like to acknowledge the teamwork, commitment, and assistance of all of our elected officials and management staff. I am particularly grateful to Michael Gibbs, Director of Finance and the entire Finance staff for their continuing commitment to excellence. Creating and maintaining a sustainable, balanced budget helps Seabrook provide for its critical and quality services for many years to come.

Thank You,



Gayle Cook
City Manager

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INTRODUCTION

ANNUAL BUDGET
CITY OF SEABROOK
SEABROOK, TEXAS
FISCAL YEAR ENDING SEPTEMBER 30, 2019

MAYOR
THOMAS G. KOLUPSKI

COUNCILMEMBER, PLACE NO. 1
NO. 4
ED KLEIN

COUNCILMEMBER, PLACE
MAYOR PRO TEM
NATALIE PICHA

COUNCILMEMBER, PLACE NO. 2
NO. 5
LAURA DAVIS

COUNCILMEMBER, PLACE
BUDDY HAMMANN

COUNCILMEMBER, PLACE NO. 3
NO. 6
JEFF LARSON

COUNCILMEMBER, PLACE
JOE MACHOL

BACKGROUND

History

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

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

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

Location

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

Amenities/Services

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

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

Other privately funded recreational facilities in Seabrook include:

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

The city provides the following community emergency services:

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

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

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

SUMMARIES & CHARTS

**CITY OF SEABROOK
2018-19 BUDGET
COMBINED FUND SUMMARY**

TOTALS					
	OPERATING & DEBT	SPECIAL REVENUE	CAPITAL PROJECTS	COMPONENT UNITS	ALL FUNDS
EST BEG BAL-UNRESERVED	11,661,695	3,669,618	8,830,430	3,420,066	27,581,809
<i>REVENUES</i>					
TAXES	10,170,998	579,179	0	1,634,216	12,384,393
INTERGOVERNMENTAL	398,435	0	0	0	398,435
SERVICES	9,082,805	60,941	0	0	9,143,746
OTHER	227,313	379,085	165,372	0	771,770
INTEREST	210,688	54,061	138,647	62,156	465,552
LOAN/BOND/GRANT PROCEEDS	0	1,000	0	0	1,000
TRANSF FRM OTHER FUND	2,475,428	904,850	350,745	0	3,731,023
USE OF PRIOR YR FUND BALANCE	863,713	26,573	0	0	890,286
TOTAL REVENUES	23,429,380	2,005,689	654,764	1,696,372	27,786,205
TOTAL RESOURCES FOR OPERATIONS	35,091,075	5,675,307	9,485,194	5,116,438	55,368,014
<i>EXPENDITURES</i>					
PERSONNEL	9,365,585	131,860	0	580,194	10,077,639
SUPPLIES	351,900	26,850	0	9,650	388,400
SERVICES	6,422,348	733,306	530,743	1,566,117	9,252,514
CAPITAL OUTLAY	404,337	752,702	5,786,711	45,000	6,988,750
CONSTRUCTION	678,779	0	0	0	678,779
PAYMENTS FOR DEBT SERVICE	3,112,152	0	0	0	3,112,152
OPERATING TRANSF OUT	2,740,784	0	0	632,740	3,373,524
APPR. FUTURE PROJECTS	240,000	0	0	0	240,000
TOTAL EXPENDITURES	23,315,885	1,644,718	6,317,454	2,833,701	34,111,758
NET REVENUE	113,495	360,971	(5,662,690)	(1,137,329)	(6,325,554)
END BALANCE-UNRESERVED	11,775,190	4,030,588	3,167,740	2,282,737	21,256,256
RESERVED FUND BALANCE	0	0	0	180,000	180,000
TOTAL FUNDS	11,775,190	4,030,588	3,167,740	2,462,737	21,436,256

**CITY OF SEABROOK
2018-19 BUDGET
COMBINED FUND SUMMARY**

	OPERATING & DEBT			COMPONENT UNITS	
	01 GENERAL	20 ENTER- PRISE	08 DEBT SERVICE	50 CRIME CONTROL	70 SEDC
EST BEG BAL-UNRESERVED	7,421,253	2,414,351	1,826,090	954,807	2,465,260
REVENUES					
TAXES	7,898,157	318,779	1,954,062	799,216	835,000
INTERGOVERNMENTAL	398,435	0	0	0	0
SERVICES	861,100	8,221,705	0	0	0
OTHER	40,000	187,313	0	0	0
INTEREST	138,600	41,044	31,044	17,187	44,969
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0
TRANSF FRM OTHER FUND	2,278,355	197,073	0	0	0
USE OF PRIOR YR FUND BALANCE	653,839	209,874	0	0	0
TOTAL REVENUES	12,268,486	9,175,789	1,985,106	816,403	879,969
TOTAL RESOURCES FOR OPERATIONS	19,689,739	11,590,140	3,811,196	1,771,209	3,345,229
EXPENDITURES					
PERSONNEL	8,014,384	1,351,201	0	580,194	0
SUPPLIES	297,900	54,000	0	9,500	150
SERVICES	2,777,085	3,634,263	11,000	103,000	1,463,117
CAPITAL OUTLAY	155,863	248,474	0	45,000	0
CONSTRUCTION	318,779	360,000	0	0	0
PAYMENTS FOR DEBT SERVICE	0	1,186,090	1,926,062	0	0
OPERATING TRANSF OUT	704,474	2,036,310	0	201,247	431,493
APPR. FUTURE PROJECTS	0	240,000	0	0	0
TOTAL EXPENDITURES	12,268,486	9,110,337	1,937,062	938,941	1,894,760
NET REVENUE	0	65,451	48,044	(122,538)	(1,014,791)
END BALANCE-UNRESERVED	7,421,253	2,479,803	1,874,134	832,268	1,450,469
RESERVED FUND BALANCE	0	0	0	0	180,000
TOTAL FUNDS	7,421,253	2,479,803	1,874,134	832,268	1,630,469

01 GENERAL	20 ENTER- PRISE	08 DEBT SERVICE	50 CRIME CONTROL	70 SEDC
FUNDING SOURCES				
Property Tax Sales & Franchise Tax Fines & Court Fees Licenses & Permits Park, Pool & Comm Hse Fees Intergovernmental & Grants Reimbursement from EDC and Enterprise funds	Water Sales Sewer Sales Sanitation Services	Property Tax Penalties & Interest	Sales Tax	Sales Tax
USES OF FUNDS				
Legislative Administrative Technology Emergency Mgt Non-Departmental Public Safety Animal Control Fire Services Parks & Recreation Public Works/Streets/ Drainage Community Develop Municipal Court	Water Dept Wastewater Dept Billing & Collections Sanitation & Recycling	Payment of principal and interest for General Obligation Bonds Series 2003 Series 2005 Series 2008 Series 2013 Series 2015 Certificates of Obligation 2010	Programs of the Crime Control and Prevention District	Seabrook Economic Development Corporation activities

CITY OF SEABROOK
2018-19 BUDGET
COMBINED FUND SUMMARY

SPECIAL REVENUE FUNDS									
	05 STATE SEIZURE	06 LAW ENF EDUC	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL	41 CAROTH	42 PARK IMPROVE
EST BEG BAL-UNRESERVED	49,618	7,036	33,757	14,488	29,308	197,823	1,311,359	81,975	57,727
REVENUES									
TAXES	0	0	0	0	0	0	542,179	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	0	0
OTHER	0	0	14,792	0	9,235	104,341	174,000	31,500	24,000
INTEREST	819	0	574	0	457	3,368	7,492	317	1,381
LOAN/BOND/GRANT PROCEEDS	0	1,000	0	0	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	0	0	0	0	0
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0	26,573	0	0
TOTAL REVENUES	819	1,000	15,366	0	9,692	107,709	750,244	31,817	25,381
TOTAL RESOURCES FOR OPERATIONS	50,437	8,036	49,123	14,488	39,000	305,532	2,061,604	113,792	83,109
EXPENDITURES									
PERSONNEL	0	0	0	0	8,702	0	115,658	0	0
SUPPLIES	0	0	0	0	0	0	2,000	3,250	0
SERVICES	0	7,036	40,000	0	0	0	612,200	29,220	15,000
CAPITAL OUTLAY	49,616	0	0	14,448	29,059	96,679	0	0	68,000
CONSTRUCTION	0	0	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0	0	0
TRANSF TO OTHER FUNDS	0	0	0	0	0	0	0	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	49,616	7,036	40,000	14,448	37,761	96,679	729,858	32,470	83,000
NET REVENUE	(48,799.2)	(6,036.0)	(24,633.8)	(14,448.0)	(28,068.7)	11,030.2	20,386.0	(653.0)	(57,618.6)
END BALANCE-UNRESERVED	819	1,000	9,123	40	1,239	208,853	1,331,745	81,322	109
RESERVED FUND BALANCE	0	0	0	0	0	0	0	0	0
TOTAL FUNDS	819	1,000	9,123	40	1,239	208,853	1,331,745	81,322	109

05 STATE SEIZURE	06 LAW ENF EDUCATION	07 CHILD SAFETY	09 FEDERAL SEIZURE	12 STEP	14 PUBLIC SAFETY	15 HOTEL MOTEL	41 CAROTHERS	42 PARK IMPROVE
FUNDING SOURCES								
Money & property seized from drug related arrests	Annual pmt from the Law Enforcement Standards and Education account	A portion of license tag registration fees from Harris County Tax Assessor	Money & property seized from drug related arrests	Fines from the Selective Traffic Enforcement Program	Voluntary \$3 per month contribution on water bill	7% tax on rooms rented less than 30 days	Rental fees	\$250 fee paid by developers per living unit in lieu of dedication of land
USES OF FUNDS								
Expenses solely for law enforcement purposes	Continuing education for licensed peace officers	Programs designed to enhance child safety, health or nutrition, including child abuse prevention & intervention and drug/alcohol abuse prevention	Expenses solely for law enforcement purposes	Vehicles, equipment & training for Police	Equipment for Police, Fire and/or EMS approved by Public Safety Committee	Advertising, cultural or historical activities that promote tourism and the hotel industry. "Heads in Beds"	Maintenance improvements to Carothers Coastal Gardens	Purchase and/or develop park land and to pay for maintenance and operations of parks

CITY OF SEABROOK
2018-19 BUDGET
COMBINED FUND SUMMARY

	SPECIAL REVENUE FUNDS								
	44 Animal Donations	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	81 PS VERF	83 PEG	84 GE VERF	85 BUDGET STABIL	86 RATE STABIL
EST BEG BAL-UNRESERVED	8,481	34,255	20,525	10,254	608,180	172,945	0	819,883	212,002
REVENUES									
TAXES	0	0	0	0	0	37,000	0	0	0
INTERGOVERNMENTAL SERVICES	0	0	0	0	0	0	0	0	0
OTHER	4,866	7,000	850	8,500	0	0	60,941	0	0
INTEREST	144	582	348	120	12,312	2,800	5,168	13,938	4,240
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	201,247	0	563,603	0	140,000
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	5,010	7,582	1,198	8,620	213,559	39,800	629,712	13,938	144,240
TOTAL RESOURCES FOR OPERATIONS	13,491	41,837	21,723	18,874	821,740	212,745	629,712	833,821	356,242
EXPENDITURES									
PERSONNEL	0	7,500	0	0	0	0	0	0	0
SUPPLIES	7,500	0	0	4,100	0	10,000	0	0	0
SERVICES	150	5,000	12,000	9,500	0	3,200	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	175,000	319,898	0	0
CONSTRUCTION	0	0	0	0	0	0	0	0	0
PAYMENTS FOR DEBT SERVICE	0	0	0	0	0	0	0	0	0
OPERATING TRANSF OUT	0	0	0	0	0	0	0	0	0
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	7,650	12,500	12,000	13,600	0	188,200	319,898	0	0
NET REVENUE	(2,639.6)	(4,918.0)	(10,802.0)	(4,980.0)	213,559.4	(148,400.0)	309,814.0	13,938.0	144,240.0
END BALANCE-UNRESERVED	5,841	29,337	9,723	5,274	821,740	24,545	309,814	833,821	356,242
RESERVED FUND BALANCE	0	0	0	0	0	0	0	0	0
TOTAL FUNDS	5,841	29,337	9,723	5,274	821,740	24,545	309,814	833,821	356,242

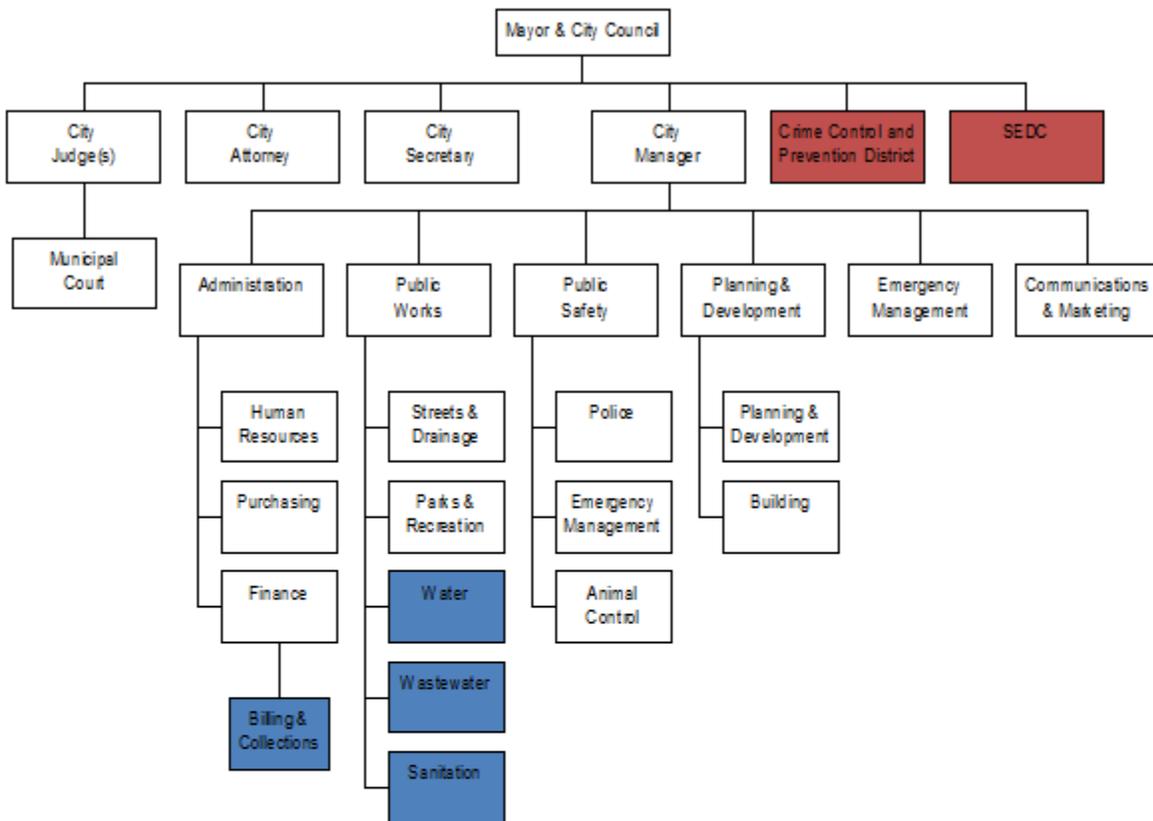
SPECIAL REVENUE FUNDS								
44 Animal Donations	77 COURT SECURITY	78 TIME PAYMENT	79 TECH- NOLOGY	81 PS VERF	83 PEG	84 GE VERF	85 BUDGET STABILIZATION	86 RATE STABILIZATION
FUNDING SOURCES								
Voluntary contributions	Portion of court fees \$3 per conviction	Portion of court fees	Portion of court fees \$4 per conviction	Transfer from Crime Distr.	1% of revenues from cable providers	Transfer from General and Enterprise Funds	\$300,000 from General Fund \$500,000 from Enterprise Fund	Annual transfer from Water revenues
USES OF FUNDS								
Expenses to assist Animal shelter and adoption costs	Expenses to provide security to buildings that house municipal court	Expenses approved by municipal court	Purchase or maintain technological enhancements for the municipal court	Purchase & replacement of public safety vehicles & equipment	Purchase equipment to enhance City's presence on public access channel	Purchase equipment to enhance City's presence on public access channel	To help offset loss of revenue due to Hwy 146 construction	To help lessen impact of future rate increase expected at expiration of contract

**CITY OF SEABROOK
2018-19 BUDGET
COMBINED FUND SUMMARY**

CAPITAL PROJECT FUNDS							
	19 CAPITAL IMPACT	30 CAP PROJ WTR TANK	31 CAP PROJ FIBER OPT	32 CAP PROJ PW/AC FAC	33 FIRE PROJ GO BDS	29 CAP PROJ CO 2016A	28 CIP GENERAL
EST BEG BAL-UNRESERVED	3,078,389	738,281	51,564	18,063	26,842	4,387,276	530,016
REVENUES							
TAXES	0	0	0	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0
OTHER	165,372	0	0	0	0	0	0
INTEREST	48,945	6,301	867	0	0	74,584	7,950
LOAN/BOND/GRANT PROCEEDS	0	0	0	0	0	0	0
TRANSF FRM OTHER FUND	0	0	0	0	0	0	350,745
USE OF PRIOR YR FUND BALANCE	0	0	0	0	0	0	0
TOTAL REVENUES	214,317	6,301	867	0	0	74,584	358,695
TOTAL RESOURCES FOR OPERATIONS	3,292,706	744,582	52,431	18,063	26,842	4,461,860	888,711
EXPENDITURES							
PERSONNEL	0	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0	0
SERVICES	280,868	0	0	0	0	152,430	97,445
CAPITAL OUTLAY	312,528	446,402	51,564	18,063	26,538	4,227,391	704,225
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
APPR. FUTURE PROJECTS	0	0	0	0	0	0	0
TOTAL EXPENDITURES	593,396	446,402	51,564	18,063	26,538	4,379,821	801,670
NET REVENUE	(379,079)	(440,101)	(50,697)	(18,063)	(26,538)	(4,305,237)	(442,975)
END BALANCE-UNRESERVED	2,699,310	298,180	867	0	304	82,039	87,041
RESERVED FUND BALANCE	0	0	0	0	0	0	0
TOTAL FUNDS	2,699,310	298,180	867	0	304	82,039	87,041

CAPITAL PROJECT FUNDS						
19 CAPITAL IMPACT	30 CAP PROJ WATER TANK	31 CAP PROJ FIRE OPT	32 CAP PROJ PW/AC FAC	34 CAP PROJ SPLASHPAD	29 CAP PROJ CO 2016A	28 CIP GENERAL
FUNDING SOURCES						
Fees paid on new or enlarged water meters	Certificates of Obligation issued 2016	General Obligation Bond Series 2015	General Obligation Bond Series 2015	General Obligation Bond Series 2015	Certificates of Obligation issued 2016A	General Funds Appropriated by Council
USES OF FUNDS						
Improve and/or extend water & wastewater system to increase capacity to accommodate growth	Relocation of water tank & improvements to water and wastewater systems	Installation of fiber optic network connecting city facilities	Construction of Public Works and Animal Control Shelter and Adoption Facility	Replace existing splash pad at Pelican Bay and construct new splashpad at Monroe Field	Construction Waste Water Plant Phase 1A Old Water Plant Clarifier Todville Sewer Line 2016	General Fund Capital Improvement Plan Projects Voted on by Council

City of Seabrook Organizational Chart October 1, 2018



- Funded by General Fund
- Funded by Enterprise Fund
- Each funded by ½ cent sales tax

OPERATING BUDGET

GENERAL FUND

GENERAL FUND

Fund Description

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

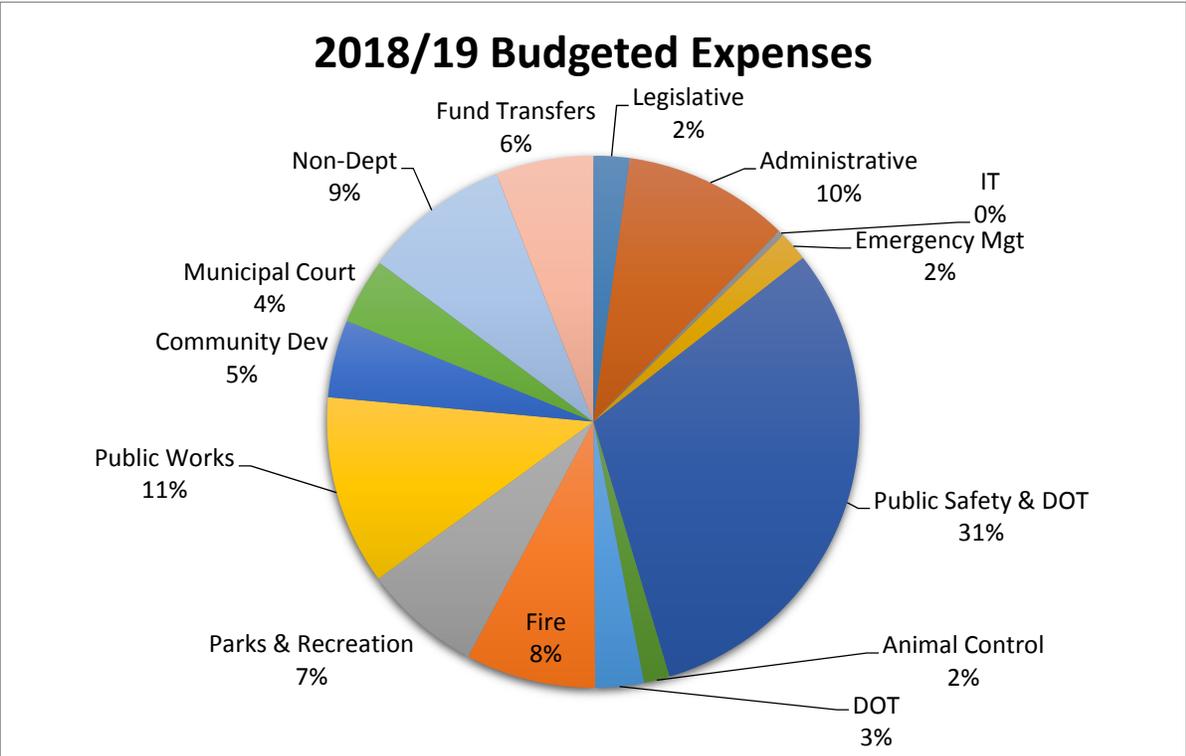
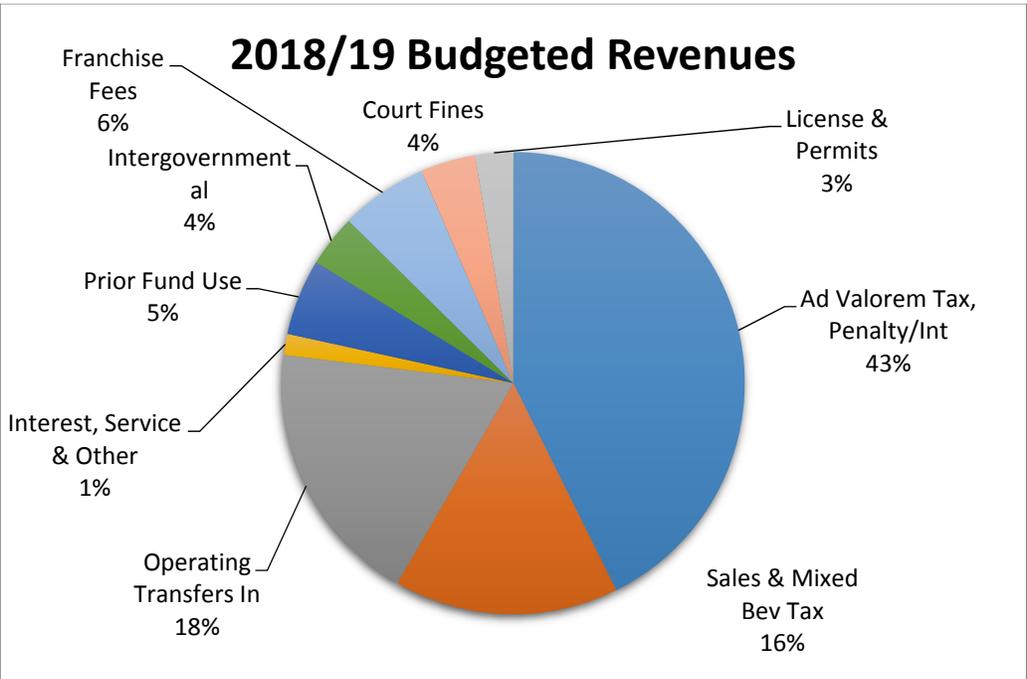
The purpose of the General Fund is to provide the City with the following services: Legislative, City Administration, Information Technology, Public Safety, Parks, Public Works, Community Development, and Municipal Court. The primary sources of revenue are from property taxes, sales taxes, franchise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

2018/19 BUDGET REVENUES

Property Taxes	\$ 5,225,619
Non-Property Taxes	1,922,538
Franchise Fees	750,000
Licenses & Permits	326,500
Court Fines	469,100
Services	65,500
Intergovernmental	378,604
Interest & Other	178,600
Fund Transfers	2,278,355
Prior Year Funds	<u>653,839</u>
Total Revenues	\$12,268,486

2018/19 BUDGET EXPENDITURES

Legislative	\$ 261,071
Administrative	1,199,366
IT	426,226
Emergency Mgmt	212,841
Public Safety	3,678,222
Animal Control	186,669
DOT	348,907
Fire Department	938,718
Parks & Recreation	851,018
Public Works	1,368,732
Community Development	560,394
Municipal Court	474,727
Non-Departmental	1,057,127
Fund Transfers	<u>704,474</u>
Total Expenditures	\$12,268,492

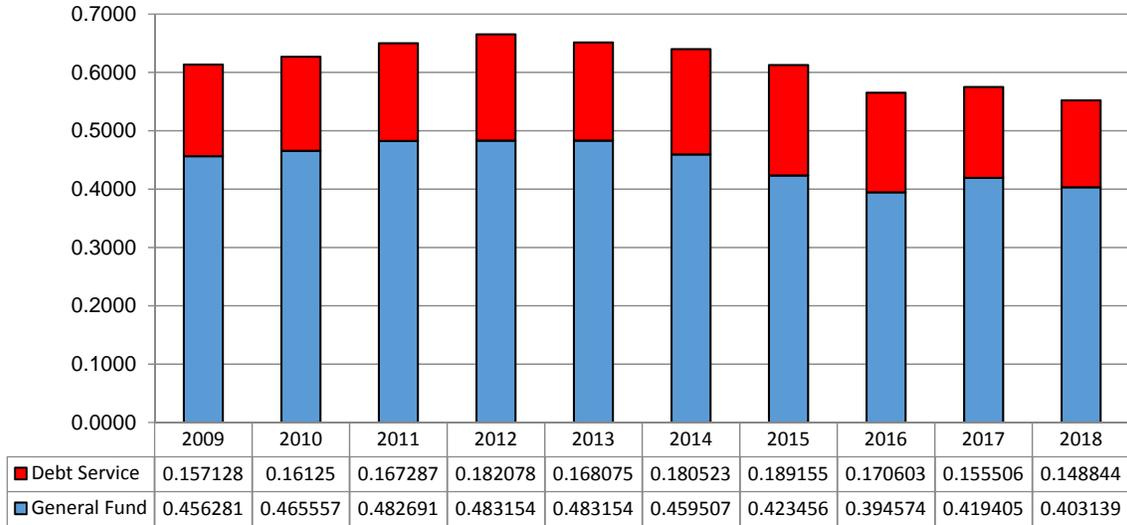


DISTRIBUTION OF AD VALOREM TAXES

	<u>TOTAL</u>	<u>O&M</u>	<u>DEBT</u>
Total Taxable Value	\$1,301,405,336	\$1,301,405,336	\$1,301,405,336
Tax Rate Per \$100	<u>0.551983</u>	<u>0.403139</u>	<u>0.148844</u>
Subtotal	\$ 7,254,925	\$ 5,246,472	\$ 1,937,062
Est. Collection Rate		<u>97%</u>	<u>100%</u>
Subtotal	\$ 7,254,925	\$ 5,111,619	\$ 1,937,062
Est. Delinquent, Supplemental, & Refunded	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL TAX LEVY	\$ 7,329,925	\$ 5,186,619	\$ 1,937,062

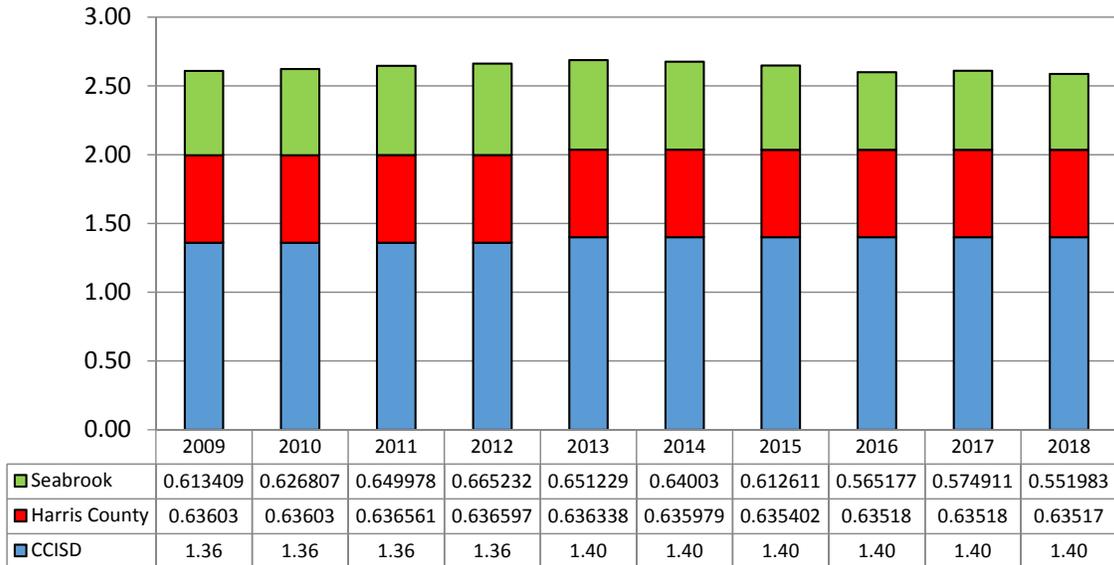
TAX RATE HISTORY

For Tax Year



TAX RATE COMPARISON OVERLAPPING JURISDICTIONS

For Tax Years



CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
GENERAL FUND

GENERAL FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
<i>BASE REVENUES</i>										
AD VALOREM TAXES - CURRENT RATE	4,277,332	4,390,158	4,483,979	5,123,473	5,029,902	5,186,619	5,186,619	5,186,619	5,186,619	5,186,619
PENALTIES & INTEREST	41,603	38,889	50,920	39,000	43,671	39,000	39,293	39,587	39,884	40,183
SALES TAX	1,760,865	1,830,686	1,954,712	1,789,038	1,877,274	1,789,038	1,789,038	1,789,038	1,789,038	1,789,038
FRANCHISE TAX	742,750	796,501	765,796	750,000	768,803	750,000	753,750	757,519	761,306	765,113
OTHER TAX	177,739	189,090	166,124	133,500	160,925	133,500	134,835	136,183	137,545	138,921
LICENSE & PERMITS	234,429	162,395	346,990	300,000	391,963	326,500	200,000	200,000	200,000	200,000
CHARGES FOR SERVICES	68,690	65,648	67,164	65,500	46,565	65,500	66,155	66,817	67,485	68,160
MUNICIPAL COURT FEES	408,937	436,300	463,265	414,000	384,031	384,100	399,464	415,443	432,060	449,343
DOT FINES	48,096	94,506	109,106	90,000	74,427	85,000	87,550	90,177	92,882	95,668
INTEREST INCOME	2,552	22,275	54,290	58,656	104,855	138,600	74,213	71,773	66,869	59,804
INTERGOVERNMENTAL	674,855	484,424	430,113	378,604	419,207	398,435	410,388	422,699	435,380	448,442
OTHER REVENUE	145,002	1,651,210	53,441	40,800	504,734	40,000	40,800	41,616	42,448	43,297
USE OF PRIOR YR FUND BALANCE	0	0	22,259	655,445	655,445	653,839	0	0	0	0
TOTAL RESOURCES FOR OPERATIONS	8,582,851	10,162,082	8,968,159	9,838,015	10,461,802	9,990,131	9,182,104	9,217,470	9,251,517	9,284,587
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	6,030,375	6,409,153	6,638,517	7,565,275	7,094,215	8,014,384	8,214,744	8,420,112	8,630,615	8,846,380
MATERIALS & SUPPLIES	346,625	265,811	208,050	294,300	222,048	297,900	303,858	309,935	316,134	322,457
SERVICES	2,584,296	2,673,253	2,537,666	2,842,816	2,718,657	2,777,085	2,874,283	3,017,998	3,123,627	3,232,954
CAPITAL OUTLAY	208,747	553,845	392,258	670,899	610,232	474,642	353,678	353,678	353,678	353,678
HURRICANE IKE	0	0	331,837	0	119,679	0	0	0	0	0
FLEET EXPENSE	0	0	0	0	0	0	61,493	59,463	61,706	59,407
TOTAL EXPENSES	9,170,043	9,902,062	10,108,328	11,373,291	10,764,832	11,564,012	11,808,056	12,161,186	12,485,760	12,814,876
NET REVENUES	(587,192)	260,019	(1,140,169)	(1,535,275)	(303,030)	(1,573,881)	(2,625,952)	(2,943,716)	(3,234,243)	(3,530,289)
<i>FUND BALANCE</i>										
BEGINNING FUND BALANCE	4,130,979	5,313,691	6,757,608	6,834,392	6,834,392	7,421,253	7,421,253	7,177,256	6,686,943	5,980,412
NET REVENUES	(587,192)	260,019	(1,140,169)	(1,535,275)	(303,030)	(1,573,881)	(2,625,952)	(2,943,716)	(3,234,243)	(3,530,289)
ENTERPRISE FUND TRF	1,458,892	1,509,006	1,507,307	1,519,351	1,519,351	1,717,531	1,786,232	1,857,681	1,931,988	2,009,268
SEDC TRANSFER	125,000	200,000	200,000	227,542	227,542	234,545	234,545	234,545	234,545	234,545
TRANSFER TO PARKS FUND	(45,739)	0	0	0	0	0	0	0	0	0
ENTRPRSE FUND TRF-FRANCHISE FEES	231,750	247,680	260,013	303,064	303,064	318,779	353,678	353,678	353,678	353,678
TRANSFER (TO) FROM GEN CIP	0	0	0	0	(294,110)	(350,745)	0	0	0	0
TRANSFER FROM RESERVES	0	0	(22,259)	(522,183)	(522,183)	0	0	0	0	0
TRANSFER FROM OTHER FUNDS	0	0	(72,663)	7,500	9,956	7,500	7,500	7,500	7,500	7,500
TRANSFER (TO) FROM PWA	0	(776,000)	0	0	0	0	0	0	0	0
FLEET REPLACEMENT	0	0	0	0	(353,729)	(353,729)	0	0	0	0
APPROPRIATION FOR PORT FUND	0	3,212	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	5,313,691	6,757,608	7,489,837	6,834,392	7,421,253	7,421,253	7,177,256	6,686,943	5,980,412	5,055,113
Fund balance change	1,182,712	1,443,917	732,228	(0)	586,861	0	(243,998)	(490,312)	(706,532)	(925,298)
25% EMERG RES ENDING BALANCE	2,180,286	2,406,380	2,375,501	2,119,485	2,119,485	2,168,737	2,883,587	2,942,016	3,017,131	3,099,410
COMMITTED FUND BALANCE	0	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
UNRESERVED FUND BALANCE	<u>3,133,405</u>	<u>2,751,229</u>	<u>3,514,335</u>	<u>3,114,906</u>	<u>3,701,768</u>	<u>3,652,517</u>	<u>2,693,669</u>	<u>2,144,928</u>	<u>1,363,280</u>	<u>355,703</u>
	5,313,691	6,757,608	7,489,837	6,834,392	7,421,253	7,421,253	7,177,256	6,686,943	5,980,412	5,055,113

CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND

100-GENERAL FUND REVENUE

REVENUE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
7010 PROPERTY TAX, CURRENT	4,174,210	4,284,052	4,394,374	5,048,473	4,988,566	5,111,619	123,053	2.47%	63,146	1.25%
7020 PROPERTY TAX, DELINQUENT	103,122	106,105	89,605	75,000	41,336	75,000	33,664	81.44%	0	0.00%
7021 PRIOR YEAR DELINQUENT TAX	0	0	0	0	0	0	0	0.00%	0	0.00%
7100 SALES TAX	1,760,865	1,830,686	1,954,712	1,789,038	1,877,274	1,789,038	(88,236)	-4.70%	0	0.00%
7210 FRANCHISE TAX, PRIVATE	742,750	796,501	765,796	750,000	768,803	750,000	(18,803)	-2.45%	0	0.00%
7220 MIXED DRINK TAX	177,739	189,090	166,124	133,500	160,925	133,500	(27,425)	-17.04%	0	0.00%
7300 PENALTY & INTEREST, TAXES	41,603	38,889	50,920	39,000	43,671	39,000	(4,671)	-10.70%	0	0.00%
8250 EMERGENCY MANAGEMENT	32,213	33,944	23,383	32,000	35,564	32,000	(3,564)	-10.02%	0	0.00%
8251 FED/STATE DISASTER REIMBURSEMENT	0	0	0	0	21,839	0	(21,839)	-100.00%	0	0.00%
8252 GRANTS - DOJ MISC	0	3,475	43,198	0	15,200	0	(15,200)	-100.00%	0	0.00%
8255 SPEC. OP. GRANT (STEP)	0	0	0	0	0	0	0	0.00%	0	0.00%
8265 ARRA GRANTS	0	0	0	0	0	0	0	0.00%	0	0.00%
8270 GRANT-HMGP	0	0	0	0	0	0	0	0.00%	0	0.00%
8271 SECO GRANT	0	0	0	0	0	0	0	0.00%	0	0.00%
8272 TPWD WILDLIFE GRANT	81,259	0	15,827	0	0	0	0	0.00%	0	0.00%
8273 COMPTROLLER GRANT	0	96,820	0	0	0	0	0	0.00%	0	0.00%
8605 DISPATCH & OTHER SERVICES	20,540	17,000	17,000	17,000	17,000	36,666	19,666	115.68%	19,666	115.68%
8606 LEASE ON FIRE STATION	540,843	333,184	330,705	329,604	329,604	329,769	165	0.05%	165	0.05%
8610 CONTRACT MOWING	7,118	0	0	7,500	165	7,500	7,335	4434.16%	0	0.00%
8620 PARK FEES	38,394	36,220	45,118	35,000	24,176	35,000	10,824	44.77%	0	0.00%
8625 POOL RECEIPTS	23,178	29,429	22,046	23,000	22,224	23,000	776	3.49%	0	0.00%
8640 LICENSE & PERMITS	234,429	162,395	346,990	300,000	391,963	301,500	(90,463)	-23.08%	1,500	0.50%
8641 PLAT FEES	0	0	0	0	0	25,000			25,000	0.00%
9503 DOT FINES	48,096	94,506	109,106	90,000	74,427	85,000	10,573	14.21%	(5,000)	-5.56%
9504 OMNI FEES	854	866	814	1,000	751	1,000	249	33.23%	0	0.00%
9505 COURT RECEIPTS	404,883	431,762	458,956	409,900	380,204	380,000	(204)	-0.05%	(29,900)	-7.29%
9508 MUNICIPAL COURT TIME PAYMENT FEE	3,201	3,672	3,495	3,100	3,076	3,100	24	0.78%	0	0.00%
9510 INTEREST	2,552	22,275	54,290	58,656	104,855	138,600	33,745	32.18%	79,944	136.29%
9520 OTHER REVENUE	141,736	1,648,781	52,366	39,000	504,275	39,000	(465,275)	-92.27%	0	0.00%
9521 OIL & GAS ROYALTIES	3,127	1,724	1,075	1,800	389	1,000	611	157.14%	(800)	-44.44%
9522 ANIMAL CONTROL DONATION	139	0	0	0	0	0	0	0.00%	0	0.00%
9523 CITY EVENTS REVUNUE	0	705	0	0	70	0	(70)	-100.00%	0	0.00%
SUBTOTAL	8,582,851	10,162,082	8,945,900	9,182,571	9,806,358	9,336,292	(494,996)	-5.05%	153,721	1.67%
9901 TRANS TO PARK	(45,739)	0	0	0	0	0	0	0.00%	0	0.00%
9903 TRANS (TO)/FROM OTHER FUNDS	0	(776,000)	7,500	7,500	15,956	(346,229)	(362,185)	-2269.83%	(353,729)	-4716.39%
9907 TRANS (TO)/FROM CAPITAL PROJECTS	0	0	(80,163)	(522,183)	(522,183)	(350,745)	171,438	-32.83%	171,438	-32.83%
9910 EDC TRANSFER	125,000	200,000	200,000	227,542	227,542	234,545	7,003	3.08%	7,003	3.08%
9919 SANIT FRANCHISE TRANSFER	231,750	247,680	260,013	303,064	303,064	318,779	15,715	5.19%	15,715	5.19%
9920 ENTERPRISE FUND TRANSFER	1,458,892	1,509,006	1,507,307	1,519,351	1,519,351	1,717,531	198,180	13.04%	198,179	13.04%
SUBTOTAL	1,769,903	1,180,686	1,894,657	1,535,275	1,543,731	1,573,881	30,150	1.95%	220,897	14.39%
TOTAL REVENUES	10,352,754	11,342,768	10,840,556	10,717,846	11,350,088	10,910,172	(439,916)	-3.88%	192,327	1.79%

LEGISLATIVE

MISSION STATEMENT

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

GOALS

Accomplishments Relating to Budget Year 2017/18 Objectives

- Conduct General Election for at Large Positions 1, 3 and 5. *Completed May 2018*
- Conduct in-house training on the Public Information Act, as part of the in-house training program established through the Human Resources Department. *Complete May 2018*
- Provide administrative staff support to Councilmember Natalie Picha as Secretary of the Harris County Mayors' and Councils' Association. *Completed June 2018*
- Draft department specific policies and procedures for at least 3 processes that impact department budget and operation: contract routing, records storage and destruction, agenda processing. *Complete January 2018*
- Update the Records Management Program, specifically to include adoption of the State's records retention schedules and to include provisions for management of digital records. *To be Completed September 2018*

Goals for Budget Year 2018/19 include:

- Complete staff work on Charter Review in anticipation of appointment of a Charter Review Commission in FY 18/19.
- Complete Module 1 of the Executive Administrative Assistant training for the Texas Registered Municipal Clerk Certification Program
- Purchase or update, install, and train staff on an Electronic Document Management System
- Draft and obtain Council approval of at least one department specific policy and procedure that impacts department budget and operation
- Conduct in-house training on Subpoena response requirements, as part of the in-house training program established through the Human Resources Department

CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND

100-LEGISLATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	159,924	143,641	132,869	134,488	129,678	138,495	8,817	6.80%	4,006	2.98%
3011 EDUCATION INCENTIVE	2,169	2,446	1,800	1,200	1,306	1,200	(106)	-8.09%	0	0.00%
3012 OVERTIME	3,263	1,967	1,246	1,600	2,132	1,600	(532)	-24.96%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	12,548	10,907	10,344	10,503	10,359	10,809	450	4.34%	306	2.92%
3110 RETIREMENT	23,808	20,075	20,554	21,922	21,673	22,366	693	3.20%	443	2.02%
3120 HOSPITALIZATION	16,414	13,269	13,752	16,016	16,305	16,828	523	3.21%	811	5.07%
3130 WORKERS COMPENSATION	383	408	377	261	254	244	(10)	-3.86%	(18)	-6.69%
3150 GIFT/APPRECIATION CERTIFICATE	95	96	96	100	96	100	4	4.17%	0	0.00%
3300 MAYOR COUNCIL FEES	2,773	5,455	9,189	13,200	10,464	13,200	2,736	26.15%	0	0.00%
3350 UNEMPLOYEMENT BENEFITS	<u>27</u>	<u>342</u>	<u>27</u>	<u>540</u>	<u>337</u>	<u>540</u>	<u>203</u>	<u>60.43%</u>	<u>0</u>	<u>0.00%</u>
TOTAL PERSONNEL	221,404	198,606	190,254	199,831	192,603	205,381	12,778	6.63%	5,550	2.78%
4010 OFFICE SUPPLIES	0	345	0	0	0	1,000	1,000	0.00%	1,000	0.00%
4011 POSTAGE	6	0	87	0	0	500	500	0.00%	500	0.00%
4150 SMALL TOOLS & EQUIPMENT	<u>0</u>	<u>1,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SUPPLIES	6	2,245	87	0	0	1,500	1,500	0.00%	1,500	0.00%
5010 ADVERTISING	0	0	0	0	0	10,000				
5020 DUES & SUBSCRIPTIONS	1,203	960	1,092	1,200	482	7,397	6,915	1434.43%	6,197	516.42%
5030 RENTAL & SERVICE AGREEMNTS	3,565	3,510	0	0	0	2,400	2,400	0.00%	2,400	0.00%
5190 CODIFICATION	6,248	7,443	4,446	8,000	8,000	8,880				
5195 ELECTION EXPENSE	63,059	1,126	15,451	15,000	14,911	9,205	(5,706)	-38.27%	(5,795)	-38.63%
5220 LEGAL FEES	28	0	0	0	0	0				
5300 TRAINING & CONFERENCE	7,783	9,932	3,825	8,000	3,645	9,957	6,312	173.16%	1,957	24.46%
5400 TELEPHONE	887	1,258	577	1,300	587	1,300	713	121.37%	0	0.00%
5465 MISC EXPENDITURES	2,082	3,129	6,043	2,000	2,156	2,000	(156)	-7.22%	0	0.00%
5468 PERMIT EXPENSE	0	480	667	250	726	550	(176)	-24.25%	300	120.00%
5475 VOLUNTEER APPRECIATION	<u>0</u>	<u>2,542</u>	<u>3,266</u>	<u>2,500</u>	<u>1,591</u>	<u>2,500</u>	<u>909</u>	<u>57.15%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SERVICES	84,853	30,380	35,366	38,250	32,098	54,189	22,091	68.82%	15,939	41.67%
6030 OFFICE EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	306,264	231,231	225,708	238,081	224,701	261,070	36,369	16.19%	22,989	9.66%

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 2017-18 Objectives

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

Goals for Budget Year 2018-19 Include:

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

ADMINISTRATIVE – PURCHASING

MISSION STATEMENT

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

GOALS

Accomplishments on budget year 2017-18 objectives:

- Assist departments in bid document compilation and advertisement; *Ongoing*
 - Develop a template for bid documents that includes the correct indemnification, insurance, termination/cancellation, and payment terms.
 - Develop a recommended timeline/process for bids.
- 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*
 - Process for using/reporting use of co-op contracts
 - Process for reporting 3 quotes
 - Process/forms for ordering/requesting supplies for City Hall
- Implement Electronic Purchase Ordering. *In Progress*
- Develop naming convention and filing system for Projects. *In Process*
 - Link contracts to bid documents to fixed asset/Incode project files
 - Records Retention

Goals for budget year 2018-19 include:

- Attend purchasing workshops to aid in;
- Researching and implementing electronic purchases through RFP's;
- Consolidate vendors/develop preferred providers lists with negotiated terms for frequently purchased items, including office supplies, automotive parts, professional printing
- Update and assist with goals of the City's purchasing policy.
- Consolidate vendors for frequent/recurring purchases across departments
- Review contracts (including those through co-ops); negotiate terms if necessary.
- Digitize project/vendor files
- Liz Personal Goal- Complete professional license(s)- Certified Professional in Supply Management (CPSM) and/or Certified Supply Chain Professional (CSCP)
- Develop standard Purchase Order Terms to be included with all PO's issued
- Training for everyone with purchasing authority on purchasing laws and processes
- Process/forms to request office supplies, business cards and other supplies for City Hall.
- Refine process and develop forms for getting and reporting 3 quotes
- Continue to develop and refine standard RFP, RFQ and IFB packets
- Continue to develop and refine standard contracts
- Help with Inventory Management at the Warehouse
- Help with Emergency Preparedness/Continuance of Operations supply coordination and storage

ADMINISTRATIVE – FINANCE

MISSION STATEMENT

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

Accomplishments on Budget Year 2017-18 Objectives

- Continue refining the budget process and printed documents to include more graphics and reader friendly information. *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 earn Transparency Stars Award from State Comptroller *Ongoing*
- Work to receive the 38th Certificate of Achievement for Excellence in Financial Reporting-
- *Accomplished*

Goals for Budget Year 2018-19 Include:

- Continue cross training of all positions in finance department.
- Complete the procedure manuals (Bus Book) for each area and store information electronically so it is accessible to departments for cross training.
- Continue online posting of financial records and take additional measures to earn Texas Transparency Stars Award from State Comptroller
- Work to receive the 39th Certificate of Achievement for Excellence in Financial Reporting
- Continue refining the budget process and printed documents to include more graphics and reader friendly information
- Continue working with City Manager and Department Heads to update 5 year CIP
- Complete work on fleet management/replacement plan for other departments
- Continue to analyze and establish reports to inform Council and City manager of City revenue's pertaining to Highway 146 expansion

CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND

102-ADMINISTRATIVE

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
				2018	2018	2019	2018 FORECAST		2018 BUDGET	
	2015	2016	2017	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	602,497	565,464	571,021	562,332	536,150	667,494	131,344	24.50%	105,162	18.70%
3011 EDUCATION INCENTIVE	2,777	2,959	2,362	2,780	2,566	2,780	215	8.37%	0	0.00%
3012 OVERTIME	259	612	1,916	1,200	1,804	1,500	(304)	-16.87%	300	25.00%
3014 CAR ALLOWANCE	12,600	9,346	9,000	9,540	8,931	9,540	609	6.82%	0	0.00%
3015 CONTRACT LABOR	4,583	30,173	0	0	0	0	0	0.00%	0	0.00%
3018 EDC SALARIES	0	110,030	124,816	136,928	132,270	128,735	(3,535)	-2.67%	(8,194)	-5.98%
3019 EDC OT	0	443	152	0	71	0	(71)	-100.00%	0	0.00%
3020 EDC HOSPITALIZATION	0	11,445	16,179	20,864	19,032	18,056	(976)	-5.13%	(2,807)	-13.46%
3021 EDC CAR ALLOWANCE	0	3,600	3,600	3,600	3,386	3,600	214	6.32%	0	0.00%
3022 EDC FICA	0	8,663	9,848	10,750	9,705	10,124	418	4.31%	(627)	-5.83%
3023 EDC RETIREMENT	0	16,186	19,743	23,393	20,343	21,609	1,266	6.22%	(1,784)	-7.63%
3100 FICA TAXES	43,361	38,647	38,786	43,212	37,492	51,335	13,843	36.92%	8,124	18.80%
3110 RETIREMENT	88,650	76,920	88,667	92,025	89,501	107,889	18,387	20.54%	15,864	17.24%
3120 HOSPITALIZATION	67,336	52,205	60,569	63,543	65,767	87,324	21,557	32.78%	23,781	37.42%
3130 WORKERS COMPENSATION	1,319	1,827	1,738	1,342	1,332	2,278	946	71.07%	936	69.78%
3150 GIFT/APPRECIATION CERTIFICATES	380	432	528	500	446	600	154	34.41%	100	20.00%
3350 UNEMPLOYMENT BENEFITS	<u>281</u>	<u>1,780</u>	<u>191</u>	<u>2,295</u>	<u>1,765</u>	<u>2,835</u>	<u>1,070</u>	<u>60.65%</u>	<u>540</u>	<u>23.53%</u>
TOTAL PERSONNEL	824,043	930,733	949,115	974,304	930,561	1,115,698	185,137	19.90%	141,395	14.51%
4010 OFFICE SUPPLIES	0	0	45	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SUPPLIES	0	0	45	0	0	0	0	0.00%	0	0.00%
5020 DUES & SUBSCRIPTIONS	3,542	2,784	3,719	4,851	3,909	4,993	1,084	27.73%	142	2.92%
5025 BANK FEES	0	0	0	68,609	68,609	0	(68,609)	-100.00%	(68,609)	-100.00%
5041 IT HARDWARE	0	0	0	0	0	5,000	5,000	0.00%	5,000	0.00%
5110 MAINT-AUTOS/EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5200 PROF FEES-ACCTG	46,235	36,360	37,395	40,500	36,396	48,000	11,604	31.88%	7,500	18.52%
5115 EQUIP MAINT	0	0	1,363	1,650	1,733	1,819	86	4.97%	169	10.22%
5300 TRAINING & CONFERENCE	8,129	6,318	8,984	15,815	10,325	20,555	10,230	99.07%	4,740	29.97%
5305 MOVING EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
5320 INSURANCE AUTO	0	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	1,981	2,627	2,430	2,800	1,583	2,800	1,217	76.87%	0	0.00%
5465 MISC EXPENDITURES	<u>915</u>	<u>587</u>	<u>146</u>	<u>500</u>	<u>462</u>	<u>500</u>	<u>38</u>	<u>8.12%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SERVICES	60,802	48,675	57,248	134,725	123,017	83,667	(39,350)	-31.99%	(51,059)	-37.90%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6030 OFFICE EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	884,845	979,408	1,006,408	1,109,029	1,053,578	1,199,365	145,787	13.84%	90,336	8.15%

INFORMATION TECHNOLOGY

Mission Statement

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

Accomplishments for Budget Year 2017-18 Include:

- Extended existing City Hall VoIP phone system to new Public Works buildings
- Set up network operations at new Public Works – in progress
- Migrated email system to Office365
- Upgraded camera system at City Hall/PD and fire station – in progress
- Replaced 10+ old PCs
- Replaced Council projectors
- Upgraded Microsoft Office software to 2016 (latest) version
- Replaced several old network switches
- Installed network video storage server

2018-2019 Goals

- Install business grade wireless network at new PW buildings
- Upgrade time and attendance software
- Upgrade jail and interview room video recording system
- Set up alternate data center at new Public Works building
- Extend Fiber Optic network to new storage tank and well site
- Upgrade Incode software to version 10

**CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND**

103-IT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
				2018	2018	2019	2018 FORECAST		2018 BUDGET	
	2015	2016	2017	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	136,864	159,418	160,363	171,840	167,173	182,873	15,699	9.39%	11,033	6.42%
3011 EDUCATION INCENTIVE	900	1,558	2,091	2,700	2,731	2,700	(31)	-1.14%	0	0.00%
3012 OVERTIME	111	125	278	0	219	0	(219)	-100.00%	0	0.00%
3014 CAR ALLOWANCE	7,315	8,100	7,800	7,800	7,673	7,800	127	1.65%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	10,110	11,361	11,947	13,949	12,956	14,793	1,837	14.18%	844	6.05%
3110 RETIREMENT	21,172	22,723	25,728	29,110	30,418	30,605	187	0.61%	1,495	5.14%
3120 HOSPITALIZATION	24,939	31,549	31,288	37,128	37,050	36,531	(519)	-1.40%	(597)	-1.61%
3130 WORKERS COMPENSATION	382	1,004	964	814	798	784	(14)	-1.74%	(30)	-3.71%
3150 GIFT/APPRECIATION CERTIFICATES	95	96	96	100	96	100	4	4.17%	0	0.00%
3350 UNEMPLOYEMENT BENEFITS	18	342	3	540	435	540	105	24.18%	0	0.00%
TOTAL PERSONNEL	201,908	236,275	240,557	263,981	259,549	276,726	17,177	6.62%	12,745	4.83%
4150 SMALL TOOLS & EQUIPMENT	35,426	33,782	34,594	35,000	33,075	40,000	6,925	20.94%	5,000	14.29%
4400 SUPPLIES	0	0	25	500	487	500	13	2.67%	0	0.00%
TOTAL SUPPLIES	35,426	33,782	34,620	35,500	33,562	40,500	6,938	20.67%	5,000	14.08%
5020 DUES & SUBSCRIPTIONS	370	442	397	500	432	500	68	15.66%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	0	0	0	13,200	18,360	13,200	(5,160)	-28.10%	0	0.00%
5300 TRAINING & CONFERENCE	3,780	3,434	2,491	2,500	2,801	2,500	(301)	-10.74%	0	0.00%
5400 TELEPHONE	2,427	2,066	1,602	1,800	1,408	1,800	392	27.81%	0	0.00%
5465 MISC EXPENDITURES	68	379	865	700	1,240	1,000	(240)	-19.37%	300	42.86%
TOTAL SERVICES	6,645	6,321	5,355	18,700	24,242	19,000	(5,242)	-21.62%	300	1.60%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	35,329	0	87,843	83,371	38,369	90,000	51,631	134.56%	6,629	7.95%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	35,329	0	87,843	83,371	38,369	90,000	51,631	134.56%	6,629	7.95%
TOTAL EXPENDITURES	279,307	276,378	368,375	401,552	355,721	426,226	70,504	19.82%	24,674	6.14%

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 2017-18 Objectives

Reinforce the working relationship with the community to keep them prepared for any all types of Emergencies.

- Conduct Community Emergency Response Team (CERT) training (Not Accomplished Hurricane Harvey)
- Outreach material made available online and for pick up (Accomplished)
- Town hall meetings (Accomplished)
- Outreach on Flood Mitigation Grants
- Worked on development of Grant for WWTP

Network with Local, Regional, State and National Partners to secure the working relationships needed in times of Emergencies

- Attend local Emergency Management Meetings (Accomplished)
- Attend State and National Training/Seminars (Accomplished)
- Lessons learned from others will enhance the ability of the Seabrook Office of Emergency Management to perform at a successful rate (Work in Progress)
- Participate in State Wide Committee that addressed the Future of Recovery in Texas

Enhance the Emergency Operations Center and the role that it plays on a daily and Emergency Basis

- Train staff members on their roles in the Emergency Operations Center (Work in Progress)
- Make the notification system part of the daily operations of the Emergency Management Staff (Not Accomplished)
- Exercise the Emergency Operations Staff on activations from Level 4 to Level 1 incidents/events to insure the workstations and equipment is ready to function (Accomplished)

Provide support for all responders and employees in their daily and emergency responses

- Make the Safety Committee include representatives from all departments so that input can be obtained from all (Work in Progress)
- Provide equipment that will enhance the responders (Police, Fire, EMS, Public Works and Emergency Management) ability to perform the job and provide security to the public through means of Grants and other Financial avenues (Accomplished)
- Exercise the Responder staff by means of Table Top exercises through that of Full Scale deployment, to enhance their communication process (Accomplished)

Goals for Budget Year 2018-19 Include

- x Reinforce the working relationship with the community to keep them prepared for any all types of Emergencies.
 - o Conduct Community Emergency Response Team (CERT) training
 - o Outreach material made available online and for pick up
 - o Town hall meetings
 - o Research the Flood Mitigation Grants and Hazard Mitigation Grants
- x Network with Local, Regional, State and National Partners to secure the working relationships needed in times of Emergencies
 - o Attend local Emergency Management Meetings
 - o Attend State and National Training/Seminars
 - o Work on Committee's with the Texas Department of Emergency Management to enhance the Emergency Management Field
- x Enhance the Emergency Operations Center and the role that it plays on a daily and Emergency Basis
 - o Make the EMPG program Stronger Through more staff involvement
 - o Train staff members on their roles in the Emergency Operations Center
 - o Make the notification system part of the daily operations of the Emergency Management Staff
 - o Exercise the Emergency Operations Staff on activations from Level 4 to Level 1 incidents/events to insure the workstations and equipment is ready to function
 - o Work with other departments to understand the importance of the plans they are writing and how the impact the EOC
- x Provide support for all responders and employees in their daily and emergency responses
 - o Make the Safety Committee include representatives from all departments so that input can be obtained from all
 - o Provide equipment that will enhance the responders (Police, Fire, EMS, Public Works and Emergency Management) ability to perform the job and provide security to the public through means of Grants and other Financial avenues
 - o Exercise the Responder staff by means of Table Top exercises through that of Full Scale deployment, to enhance their communication process

CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND

106-EMERGENCY MANAGEMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
				2018	2018	2019	2018 FORECAST		2018 BUDGET	
	2015	2016	2017	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	63,177	82,270	85,310	89,394	86,521	125,543	39,021	45.10%	36,149	40.44%
3011 EDUCATION INCENTIVE	2,700	0	(136)	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	4,970	5,983	6,347	6,839	6,695	9,604	2,909	43.45%	2,765	40.44%
3110 RETIREMENT	9,154	11,136	12,600	14,267	14,186	19,872	5,686	40.09%	5,605	39.28%
3120 HOSPITALIZATION	7,590	7,072	6,703	8,660	8,474	12,719	4,245	50.09%	4,059	46.87%
3130 WORKERS COMPENSATION	169	197	155	171	167	275	108	64.46%	104	61.17%
3150 GIFT/APPRECIATION CERTIFICATES	48	48	48	50	48	100	52	108.33%	50	100.00%
3350 UNEMPLOYEMENT BENEFITS	<u>9</u>	<u>171</u>	<u>(11)</u>	<u>270</u>	<u>162</u>	<u>270</u>	<u>108</u>	<u>66.67%</u>	<u>0</u>	<u>0.00%</u>
TOTAL PERSONNEL	87,816	106,878	108,894	119,650	116,254	168,383	52,130	44.84%	48,733	40.73%
4010 OFFICE SUPPLIES	0	0	0	250	78	250	172	220.02%	0	0.00%
4150 SMALL TOOLS & EQUIP	0	0	0	500	293	500	207	70.65%	0	0.00%
4400 SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SUPPLIES	0	0	0	750	371	750	379	102.10%	0	0.00%
5020 DUES & SUBSCRIPTIONS	305	535	670	630	670	670	0	0.00%	40	6.35%
5030 RENTALS & SERVICE AGRMTS	0	6,000	6,000	6,000	6,000	6,000	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	0	509	424	700	477	700	223	46.85%	0	0.00%
5170 MAINTENANCE - RADIOS	4,211	10,171	12,168	14,000	12,158	14,000	1,842	15.15%	0	0.00%
5215 PROF SERVICES- ENGINEERING	200	0	0	500	500	500	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	2,914	4,468	3,619	4,000	4,240	4,000	(240)	-5.67%	0	0.00%
5310 UNIFORMS	360	336	0	400	246	300	54	21.99%	(100)	-25.00%
5320 AUTO INS	0	241	389	275	438	438	(0)	0.00%	163	59.27%
5400 TELEPHONE	7,230	7,826	8,126	8,075	8,537	8,600	63	0.74%	525	6.50%
5405 PHONE NETWORK NOTIFICATION SYS	11,912	11,860	6,632	8,000	6,169	8,500	2,331	37.78%	500	6.25%
5406 AUTOMATION WORKSTATION	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	<u>323</u>	<u>220</u>	<u>158</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SERVICES	27,455	42,165	38,186	42,580	39,435	43,708	4,273	10.83%	1,128	2.65%
6010 AUTOS & TRUCKS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	115,271	149,043	147,080	162,980	156,060	212,841	56,781	36.38%	49,861	30.59%

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 2017-18 Objectives

- Hire more officers
- Replace special certifications
- Marine Officers
- Bike Officers
 - CID
 - Reid
 - Basic
- Traffic Enforcement/DWI/DUI Completed
- Intox operators
- 13% increase YTD
- CID full staff:
- Directed patrol operations:
- Increase web/social media presence
- Increase Fleet
- Review and update jail procedure
- Supervisor Take home car program

Goals for Budget Year 2018-19 Include:

- Expand traffic management capabilities (response and enforcement)
- Community oriented patrol officer orientation
- Expand annual report
- Active shooter training
- Succession Planning/Training “Patrol to Chief is Seabrook PD Ready”
- Critical incident planning/training “Community or Officer is Seabrook PD Ready”
- Update dispatch protocols, training, documentation,

CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND

200-PUBLIC SAFETY

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	1,775,274	1,843,001	1,594,894	2,000,694	1,766,565	2,038,027	271,462	15.37%	37,332	1.87%
3011 EDUCATION INCENTIVE	41,441	40,549	45,297	39,471	44,568	67,367	22,798	51.15%	27,896	70.67%
3012 OVERTIME	225,398	276,014	317,282	200,069	196,562	211,803	15,241	7.75%	11,733	5.86%
3013 OVERTIME - STEP	0	0	0	0	0	0	0	0.00%	0	0.00%
3015 CONTRACT LABOR	0	0	223	0	0	0	0	0.00%	0	0.00%
3016 OVERTIME GRANT	0	0	0	0	0	0	0	0.00%	0	0.00%
3017 FTO TRAINING	0	0	920	0	111,404	80,000	(31,404)	100.00%	80,000	0.00%
3100 FICA TAXES	152,189	156,295	144,141	171,378	163,044	183,386	20,341	12.48%	12,008	7.01%
3110 RETIREMENT	295,862	298,248	294,729	359,619	348,831	381,753	32,922	9.44%	22,134	6.15%
3120 HOSPITALIZATION	277,251	268,035	246,924	352,210	310,343	347,113	36,770	11.85%	(5,096)	-1.45%
3130 WORKERS COMPENSATION	38,686	41,286	36,116	33,185	29,174	32,143	2,970	10.18%	(1,041)	-3.14%
3140 PSYCHOLOGICAL SERVICES	3,600	2,950	4,450	3,500	2,746	3,500	754	27.47%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	1,805	1,776	1,776	1,600	1,776	1,650	(126)	-7.09%	50	3.13%
3350 UNEMPLOYMENT BENEFITS	793	5,896	(309)	8,775	6,552	9,180	2,628	40.10%	405	4.62%
3800 ACCRUED SICK LEAVE CIV SERV	13,057	26,867	16,793	21,000	2,769	21,000	18,231	658.41%	0	0.00%
3810 SALARY/O.T. REIMBURSEMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
3811 SALARY/O.T. REIMB COURT	(1,433)	(548)	(277)	0	(587)	0	587	-100.00%	0	0.00%
TOTAL PERSONNEL	2,823,923	2,960,368	2,702,960	3,191,500	2,983,747	3,376,921	392,587	13.16%	185,421	5.81%
4005 SUPPLIES-POLICE OPERATION	7,639	9,780	1,773	7,500	5,926	7,500	1,574	26.57%	0	0.00%
4010 OFFICE SUPPLIES	10,151	11,472	12,068	11,500	10,386	11,500	1,114	10.72%	0	0.00%
4011 POSTAGE	966	1,100	963	1,200	885	1,200	315	35.56%	0	0.00%
4015 SUPPLIES-ID	0	0	0	0	0	0	0	0.00%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY	2,163	890	1,786	1,800	689	1,800	1,111	161.21%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	55,918	36,996	32,825	53,000	44,636	48,000	3,364	7.54%	(5,000)	-9.43%
4150 SMALL TOOLS & EQUIPMENT	89,097	34,453	4,039	6,700	4,140	6,700	2,560	61.82%	0	0.00%
TOTAL SUPPLIES	165,935	94,892	53,453	81,700	66,662	76,700	10,038	15.06%	(5,000)	-6.12%
5020 DUES & SUBSCRIPTIONS	850	685	869	1,000	875	1,200	325	37.18%	200	20.00%
5030 RENTALS & SERVICE AGRMTS	48,433	51,243	65,535	54,000	31,930	45,000	13,070	40.93%	(9,000)	-16.67%
5041 IT HARDWARE	0	0	0	0	0	0	0	0.00%	0	0.00%
5042 IT SOFTWARE	0	0	62	0	0	15,000	15,000	0.00%	15,000	0.00%
5110 MAINT-AUTOS/EQUIP	40,757	40,071	30,599	27,000	27,856	0	(27,856)	-100.00%	(27,000)	-100.00%
5170 MAINTENANCE - RADIOS	9,973	20,000	24,331	33,000	43,954	44,000	46	0.10%	11,000	33.33%
5175 JANITORIAL SERVICES	9,625	10,500	10,500	11,000	10,061	11,000	939	9.33%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	2,955	12,434	4,383	5,000	6,085	5,000	(1,085)	-17.83%	0	0.00%
5241 CONTRACT-FIRE CHIEF	0	0	0	0	0	0	0	0.00%	0	0.00%
5210 CIVIL SERVICE	17,333	22,077	9,514	20,000	8,375	10,000	1,625	19.40%	(10,000)	-50.00%
5300 TRAINING & CONFERENCE	16,813	21,895	19,198	19,000	19,807	19,000	(807)	-4.08%	0	0.00%
5301 CONTINUING EDUCATION FUNDS	0	0	0	0	0	0	0	0.00%	0	0.00%
5310 UNIFORMS & LAUNDRY	33,756	41,769	30,918	33,500	47,354	0	(47,354)	-100.00%	(33,500)	-100.00%
5311 HANDGUN TRAINING EXPENSE	8,997	7,672	8,101	10,000	11,578	10,000	(1,578)	-13.63%	0	0.00%
5320 INSURANCE-AUTO	22,452	22,806	15,074	22,500	21,676	22,500	824	3.80%	0	0.00%
5325 INSURANCE-LAW ENFORCEMENT	14,201	15,026	14,620	15,500	13,731	15,500	1,769	12.89%	0	0.00%
5400 TELEPHONE	19,748	19,238	21,315	21,000	20,991	21,000	9	0.04%	0	0.00%
5410 UTILITIES	2,570	2,603	1,489	2,400	1,559	2,400	841	53.96%	0	0.00%
5465 MISC EXPENDITURES	4,710	3,265	1,832	3,000	1,301	3,000	1,699	130.60%	0	0.00%
5490 CRIME PREVENTION DIV EXP	0	184	0	0	0	0	0	0.00%	0	0.00%
5491 BIKE PATROL	0	136	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	253,173	291,604	258,337	277,900	267,134	224,600	(42,534)	-15.92%	(53,300)	-19.18%
6010 AUTOS & TRUCKS	34,034	47,409	36,720	0	0	0	0	0.00%	(8,464)	0.00%
6020 EQUIPMENT	23,743	127,696	13,240	8,464	8,464	0	(8,464)	-100.00%	(8,464)	-100.00%
6030 OFFICE EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	57,777	175,104	49,960	8,464	8,464	0	(8,464)	-100.00%	(16,928)	-200.00%
TOTAL EXPENDITURES	3,300,809	3,521,968	3,064,710	3,559,564	3,326,007	3,678,221	351,627	10.57%	110,193	3.10%

ANIMAL CONTROL

Mission Statement

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

Accomplishments on Budget Year 2017-18 Objectives

- Increase web presence **Completed**
- Moved into new Animal Control Building **Completed**
- Community Outreach **Completed**
- Change fee structure **Completed**
- Establish volunteer program **Completed**
- Increase staff **Completed**
- Community Outreach **Completed**

Goals for Budget Year 2018-19 Include:

- Create/increase wildlife tracking and cooperation with Texas Parks and Wildlife
- Training for shelter software program
- Shelter presentation
- Create Annual report
- Orientation/training for new hires and volunteers
- Maintain web presence
- Biannual onsite events
- Maintain community outreach

CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND

210 - ANIMAL CONTROL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
				2018	2018	2019	2018 FORECAST		2018 BUDGET	
	2015	2016	2017	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	49,077	55,453	66,277	102,551	84,212	103,385	19,173	22.77%	834	0.81%
3011 EDUCATION INCENTIVE	600	623	572	600	486	600	114	23.45%	0	0.00%
3012 OVERTIME	2,775	6,276	6,264	4,800	4,649	4,800	151	3.24%	0	0.00%
3100 FICA TAXES	4,013	4,395	5,326	8,258	6,880	8,322	1,442	20.97%	64	0.77%
3110 RETIREMENT	7,513	8,254	10,728	14,974	14,144	15,263	1,119	7.91%	289	1.93%
3120 HOSPITALIZATION	763	7,302	13,580	10,914	11,404	12,018	614	5.39%	1,104	10.11%
3130 WORKERS COMPENSATION	1,553	1,161	2,270	2,059	1,955	1,896	(58)	-2.99%	(162)	-7.89%
3150 GIFT/APPRECIATION CERTIFICATES	95	48	96	100	96	100	4	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	<u>133</u>	<u>342</u>	<u>10</u>	<u>810</u>	<u>429</u>	<u>810</u>	<u>381</u>	<u>88.63%</u>	<u>0</u>	<u>0.00%</u>
TOTAL PERSONNEL	66,522	83,854	105,123	145,066	124,255	147,194	22,939	18.46%	2,128	1.47%
4010 OFFICE SUPPLIES	293	0	336	500	143	500	357	249.43%	0	0.00%
4011 POSTAGE	0	0	0	100	17	100	83	500.00%	0	0.00%
4040 OIL & GAS	1,957	1,381	1,880	3,000	1,881	3,000	1,119	59.50%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	5,179	419	0	1,800	538	1,800	1,262	234.79%	0	0.00%
4160 ANIMAL FOOD & SUPPLIES	456	280	245	800	272	800	528	193.71%	0	0.00%
4400 SUPPLIES	0	71	71	800	87	800	713	819.54%	0	0.00%
4401 VETERINARY SUPPLIES	<u>0</u>	<u>374</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SUPPLIES	7,885	2,524	2,531	7,500	2,938	7,500	4,562	155.31%	0	0.00%
5020 DUES & SUBSCRIPTIONS	0	80	40	100	365	200	(165)	-45.21%	100	100.00%
5110 MAINT-AUTOS/EQUIP	2,475	256	1,157	2,000	648	2,000	1,352	208.51%	0	0.00%
5170 MAINTENANCE - RADIOS	0	2,962	1,000	8,000	500	1,500	1,000	200.00%	(6,500)	-81.25%
5175 JANITORIAL SERVICES	0	0	138	2,400	1,916	2,400	484	25.28%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	800	2,499	1,003	1,300	3,879	3,300	(579)	-14.92%	2,000	153.85%
5300 TRAINING & CONFERENCE	50	325	862	2,000	850	2,000	1,150	135.29%	0	0.00%
5310 UNIFORMS & LAUNDRY	0	230	30	2,500	600	2,500	1,900	316.67%	0	0.00%
5320 INSURANCE-AUTO	876	572	1,488	1,000	1,378	1,429	51	3.72%	429	42.91%
5400 TELEPHONE	662	722	849	800	419	1,314	895	213.70%	514	64.28%
5410 UTILITIES	3,230	2,136	4,665	2,658	9,063	8,400	(663)	-7.31%	5,742	216.03%
5465 MISC EXPENDITURES	<u>93</u>	<u>0</u>	<u>493</u>	<u>500</u>	<u>74</u>	<u>500</u>	<u>426</u>	<u>575.58%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SERVICES	8,185	9,782	11,726	23,258	19,692	25,543	5,852	29.72%	2,285	9.83%
6010 AUTOS & TRUCKS	18,816	0	28,098	0	0	6,432	6,432	0.00%	6,432	0.00%
6020 EQUIPMENT	<u>7,866</u>	<u>0</u>	<u>2,470</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>
TOTAL CAPITAL OUTLAY	26,682	0	30,568	0	0	6,432	6,432	0.00%	6,432	0.00%
TOTAL EXPENDITURES	109,274	96,160	149,949	175,824	146,884	186,669	39,785	27.09%	10,845	6.17%

DOT (COMMERCIAL VEHICLE ENFORCEMENT)

Mission Statement

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

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

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

Accomplishments on Budget Year 2017-18 Objectives

- Fleet vehicles
- Assist patrol with traffic enforcement
- S.T.E.P.
- High complaint areas

Goals for Budget Year 2018-19 Include:

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

**CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND**

**220-DOT
PREVIOUSLY INCLUDED IN PUBLIC SAFETY DEPARTMENT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES			212,872	231,151	220,243	214,751	(5,493)	-2.49%	(16,401)	-7.10%
3011 EDUCATION INCENTIVE			4,417	4,560	5,328	8,100	2,772	52.02%	3,540	77.63%
3012 OVERTIME			0	3,000	501	3,000	2,499	0.00%	0	0.00%
3015 CONTRACT LABOR			0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES			16,017	18,261	17,130	17,278	147	0.86%	(984)	-5.39%
3110 RETIREMENT			32,539	38,276	37,716	35,930	(1,786)	-4.74%	(2,346)	-6.13%
3120 HOSPITALIZATION			26,138	39,441	39,613	38,605	(1,007)	-2.54%	(835)	-2.12%
3130 WORKERS COMPENSATION			4,998	4,409	4,270	3,783	(487)	-11.41%	(626)	-14.21%
3140 PSYCHOLOGICAL SERVICES			0	0	0	0	0	0.00%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES			0	150	144	150	6	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS			492	810	486	810	324	66.67%	0	0.00%
TOTAL PERSONNEL			297,472	340,059	325,432	322,407	(3,026)	-0.93%	(17,652)	-5.19%
4005 SUPPLIES-POLICE OPERATION			480	500	191	500	309	161.98%	0	0.00%
4010 OFFICE SUPPLIES			535	500	937	500	(437)	-46.63%	0	0.00%
4030 GAS & OIL/OUTSIDE SUPPLY			42	200	0	200	200	0.00%	0	0.00%
4040 GAS & OIL/CITY SUPPLY			4,105	11,500	7,537	11,500	3,963	52.58%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT			2,397	1,000	1,028	1,000	(28)	-2.76%	0	0.00%
TOTAL SUPPLIES			7,559	13,700	9,693	13,700	4,007	41.34%	0	0.00%
5030 RENTALS & SERVICE AGRMTS			0	300	50	300	250	500.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP			2,274	6,000	1,519	6,000	4,481	295.11%	0	0.00%
5115 MAINT-OFFICE EQUIP			0	0	0	0	0	0.00%	0	0.00%
5170 MAINTENANCE - RADIOS			750	1,500	250	1,500	1,250	500.00%	0	0.00%
5220 PROF FEES - LEGAL			0	0	0	0	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE			3,246	1,500	1,250	2,000	750	60.00%	500	33.33%
5310 UNIFORMS & LAUNDRY			2,933	1,000	949	1,000	51	5.32%	0	0.00%
5400 TELEPHONE			0	2,000	359	2,000	1,641	457.02%	0	0.00%
5465 MISCELLANEOUS EXPENDITURES			59	150	150	0	(150)	-100.00%	(150)	-100.00%
5473 AMORT CAP EXP			0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES			9,262	12,450	4,527	12,800	8,273	182.74%	350	0.00%
6010 AUTOS & TRUCKS			0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT			5,618	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY			5,618	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES			319,911	366,209	339,653	348,907	9,254	2.72%	(17,302)	-4.72%

EMERGENCY SERVICES

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

Goals for Budget Year 2018-19 Include:

- Hire an emergency service director
- Assist in coordinating budget needs with SVFD
- Assist in coordinating budget needs with ambulance services

**CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND**

230-EMERGENCY SERVICES

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS 2018 FORECAST		2019 BUDGET VS 2018 BUDGET	
	2015	2016	2017	2018 BUDGET	2018 FORECAST	2019 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES				77,721	7,929	99,874	91,944	1159.57%	22,153	28.50%
3011 EDUCATION INCENTIVE				0	0	0	0	0.00%	0	0.00%
3012 OVERTIME				0	0	0	0	0.00%	0	0.00%
3015 CONTRACT LABOR				0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES				5,946	502	7,640	7,138	1421.01%	1,695	28.50%
3110 RETIREMENT				12,410	1,047	15,805	14,758	1409.23%	3,395	27.36%
3120 HOSPITALIZATION				8,540	832	18,324	17,492	2102.60%	9,784	114.57%
3130 WORKERS COMPENSATION				148	0	173	173	0.00%	24	16.38%
3150 GIFT/APPRECIATION CERTIFICATES				100	0	100	100	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS				270	32	270	238	740.15%	0	0.00%
TOTAL PERSONNEL	0	0	0	105,134	10,343	142,186	131,843	1274.74%	37,052	35.24%
4030 GAS & OIL/OUTSIDE SUPPLY	0	0	0	0	0	0	0	0.00%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	0	0	0	0	650	0	(650)	-100.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	0	1,317	0	0	0	0	0.00	0.00%	0	0
4400 MISC SUPPLIES	0	3,330	1,565	1,500	0	1,500	1,500.00	0.00%	0	0
TOTAL SUPPLIES	0	4,647	1,565	1,500	650	1,500	850	130.84%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	0	7,820	4,435	5,200	2,717	5,200	2,483	91.36%	0	0.00%
5110 MAINT-AUTOS/EQUIP	0	94	(332)	0	0	0	0	0.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5170 MAINTENANCE - RADIOS	0	0	0	0	0	0	0	0.00%	0	0.00%
5175 JANITORIAL	0	6,153	6,960	6,200	5,958	6,960	1,002	16.81%	760	12.26%
5180 MAINT - BLDGS & GRNDS	0	22,288	17,593	19,500	12,688	12,000	(688)	-5.42%	(7,500)	-38.46%
5235 PROF FEES-SVFD CONTRACT	0	670,324	702,535	730,299	730,299	733,872	3,573	0.49%	3,573	0.49%
5320 INSURANCE-AUTO	0	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	0	3,015	4,034	1,400	1,019	0	(1,019)	-100.00%	(1,400)	-100.00%
5410 UTILITIES	0	16,241	17,326	17,000	15,989	17,000	1,011	6.32%	0	0.00%
5465 MISCELLANEOUS EXPENDITURES	0	113	14	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	0	726,046	752,565	779,599	768,671	775,032	6,362	0.83%	(4,567)	0.00%
6010 AUTOS & TRUCKS	0		0	0	0	20,000	20,000	0.00%	20,000	0.00%
6020 EQUIPMENT	0		0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	20,000	20,000	0.00%	20,000	0.00%
TOTAL EXPENDITURES	0	730,693	754,130	886,234	779,664	938,718	159,055	20.40%	52,485	5.92%

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.

GOALS

Accomplishments on budget year 2017-2018 objectives:

- Maintained Carothers House property throughout the year; Year 8.
- Maintained Community House property daily throughout the year.
- Maintained and mowed approximately 80 acres of Parks.
- Maintained & Recapped 1/3 of Trail System w/ Decomposed Granite – *In Progress*.
- Maintained Public Parks Restrooms & Locked Daily.
- Beautification of City; - *Ongoing*.
- Participated in the City events of Easter, April Fool's Food Truck Fun, Movie Nights, Fourth of July, Tree lighting, Christmas with Santa, Celebration Seabrook, Main Street Christmas event.
- Constructed new bleachers and concrete pad at baseball field in Friendship Park.
- Planted 150 trees in areas of Pine Gully Trail, Pine Gully Park, Bayport Park, and Meador Park during Arbor Day 2018.
- Prepared for Swimming pool season 2018.
- Prepared for Lucky Trails Marathon 2018.
- Recovered from Hurricane Harvey (trail repairs, Pine Gully Cemetery Bridge repairs, Wildwood playground mulch replacement).
- Prepared for Trash Bash 2018.
- Constructed new trail (450') and low water crossing bridge at Baybrook Park.
- Expand the Robinson Park parking lot (with assistance of Street Department).
- Upgraded older fleet for more efficient operations with purchase of F350 Crew Cab pickup truck.
- Held 1st Don't Mess with Texas Trash-Off event.
- Won a Governor's Community Achievement Award with a monetary amount of \$160,000.

Goals for Budget Year 2018-2019 Include:

- Beautification of City – *Ongoing*;
- Continue removal of Dead Trees from Parks.
- Maintain & Recap 1/3 of Trail System w/ Decomposed Granite.
- Maintain Public Parks Restrooms & Lock Daily.
- Maintain and mow approximately 80 acres of Parks.
- Replace playground structure at Miramar Park.
- Prepare for Arbor Day 2019.
- Maintain Veteran's Memorial.
- Maintain All City Buildings, including Fire Station and new PWAC facility;
- Maintain City Pool and 2 new splash pads.

- Participate in the City events of 2018 – Easter, Fourth of July, Food Truck Fun Day, Movie Nights, Tree lighting, Christmas with Santa, Kid Fish, Celebration Seabrook.
- Construct 2 Gazebos at Pool.
- Resurface the tennis courts and basketball courts at Baybrook Park.
- Prepare for Lucky Trails Marathon 2019.
- Install automated door openers at restrooms.
- Install motion sensors for restrooms.
- Perform additional GIS mapping.
- Prepare for swimming pool season 2019.
- Acquire herbicide certifications.

CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND

400-PARKS

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
				2018	2018	2019	2018 FORECAST		2018 BUDGET	
	2015	2016	2017	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	238,930	252,510	255,871	284,168	281,895	322,276	40,380	14.32%	38,107	13.41%
3011 EDUCATION INCENTIVE	600	681	198	600	579	600	21	3.66%	0	0.00%
3012 OVERTIME	8,513	8,899	9,807	11,000	9,161	11,000	1,839	20.08%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	41,454	46,836	56,239	52,820	55,296	60,000	4,704	8.51%	7,180	13.59%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3016 SALARIES-GATEKEEPERS	18,198	18,021	13,380	22,238	13,160	20,643	7,483	56.86%	(1,595)	-7.17%
3100 FICA TAXES	23,074	23,684	25,027	28,368	27,094	31,711	4,617	17.04%	3,342	11.78%
3110 RETIREMENT	35,735	35,506	39,705	47,113	46,435	53,108	6,673	14.37%	5,995	12.72%
3120 HOSPITALIZATION	50,832	46,779	54,597	69,127	68,397	76,467	8,070	11.80%	7,340	10.62%
3130 WORKERS COMPENSATION	7,548	5,680	6,018	5,371	4,950	4,824	(126)	-2.55%	(547)	-10.18%
3150 GIFT/APPRECIATION CERTIFICATES	475	528	528	550	576	600	24	4.17%	50	9.09%
3350 UNEMPLOYEMENT BENEFITS	224	2,576	274	2,835	2,460	3,105	645	26.23%	270	9.52%
TOTAL PERSONNEL	425,583	441,700	461,643	524,190	510,003	584,333	74,330	14.57%	60,143	11.47%
4010 OFFICE SUPPLIES	1,409	987	708	1,250	558	1,250	692	124.12%	0	0.00%
4040 GAS & OIL/CITY SUPPLY	15,172	9,443	9,573	19,000	13,368	15,000	1,632	12.21%	(4,000)	-21.05%
4090 POOL SUPPLIES	9,413	11,340	13,213	13,000	12,250	14,000	1,750	14.28%	1,000	7.69%
4095 NURSERY SUPPLIES	1,145	1,883	1,333	2,200	1,151	17,000	15,849	1376.88%	14,800	672.73%
4100 MOSQUITO CONTROL	0	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	3,830	7,454	2,593	3,500	1,968	3,500	1,532	77.87%	0	0.00%
4400 SUPPLIES	13,494	13,228	12,666	13,000	9,458	13,000	3,542	37.44%	0	0.00%
TOTAL SUPPLIES	44,464	44,334	40,085	51,950	38,753	63,750	24,997	64.50%	11,800	22.71%
5020 DUES & SUBSCRIPTIONS	392	393	497	1,000	515	1,000	485	94.05%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	5,182	8,749	4,371	6,000	4,201	6,000	1,799	42.82%	0	0.00%
5110 MAINT-AUTOS/EQUIP	12,890	13,048	8,613	13,000	12,990	13,000	10	0.08%	0	0.00%
5160 MAINT-POOL & GROUNDS	3,680	6,089	6,659	6,000	5,859	6,000	141	2.42%	0	0.00%
5165 MAINT-RECREATION EQUIP	6,466	2,693	1,478	3,000	2,052	3,000	948	46.18%	0	0.00%
5175 JANITORIAL SERVICES	0	0	154	3,000	2,598	3,000	402	15.47%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	32,655	35,734	35,480	42,500	41,528	43,000	1,472	3.55%	500	1.18%
5181 STORM DAMAGE REPAIR	0	0	0	0	0	0	0	0.00%	0	0.00%
5208 PROF FEES - ACQUISITIONS/APPRAS	0	0	0	0	0	0	0	0.00%	0	0.00%
5212 PROF FEES-ARCHITECTURAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	0	950	0	0	0	1,100	1,100	0.00%	1,100	0.00%
5227 PROF FEES - CONSULTING	0	0	0	0	0	15,000	15,000	0.00%	15,000	0.00%
5240 CONTRACT SERVICE-MOWING	0	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	1,548	1,688	4,728	2,500	3,725	2,500	(1,225)	-32.88%	0	0.00%
5300 TRAINING & CONFERENCE	1,105	1,006	1,518	1,000	536	1,000	464	86.52%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,655	3,641	4,863	4,350	4,124	4,350	226	5.47%	0	0.00%
5320 INSURANCE-AUTO	4,583	5,123	5,506	5,000	5,689	5,900	211	3.71%	900	18.00%
5400 TELEPHONE	5,799	5,265	3,579	5,000	3,119	4,100	981	31.46%	(900)	-18.00%
5410 UTILITIES	54,278	60,331	71,842	62,500	65,314	62,500	(2,814)	-4.31%	0	0.00%
5464 EVENTS	7,750	13,066	8,303	12,000	10,966	14,000	3,034	27.67%	2,000	16.67%
5465 MISC EXPENDITURES	64	68	174	250	148	250	102	69.29%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
5475 CONTINGENCY-COUNCIL APPROVED	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	139,047	157,842	157,763	167,100	163,363	185,700	22,337	13.67%	18,600	11.13%
6010 AUTOS & TRUCKS	29,136	0	0	91,000	90,220	17,234	(72,986)	-80.90%	(73,766)	-81.06%
6020 EQUIPMENT	30,888	19,210	10,879	0	0	0	0	0.00%	0	0.00%
6050 BUILDINGS/RENOVATIONS/FACILI	0	0	0	0	0	0	0	0.00%	0	0.00%
TPWD TRAIL GRANT PROJECT	28,011	0	5,661	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	88,034	19,210	16,540	91,000	90,220	17,234	(72,986)	-80.90%	(73,766)	-81.06%
TOTAL EXPENDITURES	697,129	663,086	676,032	834,240	802,339	851,017	48,678	6.07%	16,777	2.01%

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 2017-218 Objectives

- Plane leveled approx 2,500 sq. ft. of sidewalk.
- Replaced and repaired approximately 3,000 square feet of sidewalk.
- Repaired 2,000 sq. ft. of street failure throughout the city.
- Upgrade and replaced 150 Street Signs.
- Performed 1,600 Hours of R.O.W. mowing.
- Completed Trash Bash 2018.
- Crack sealed streets throughout the city and used approximately 300 gallons of seal material.
- Completed 2,000 LF of ditch re-cut.
- Removed dead trees from within City ROW.
- Maintained MS4 Permit and Sent in Year 4 Annual Report.
- Continued aggressive mosquito control program - 500 hrs Adulicide.
- Facilitate the design and construction of the CIP S 3 Brookwood Ct. street project.
- Performed recovery operations from Hurricane Harvey.
- Purchased striping machine for maintenance of traffic lines/cross walks/ and City parking facilities.
- Traffic Control pavement markings on Lakeside Drive from Acadiana to Sawyer.
- Oversee the Brookwood/Lakepointe Forest pavement replacement project.
- Purchased F150 pickup to replace aging fleet vehicle.
- Purchased slope mower deck to replace deteriorating deck.
- Removed and replaced 60" CMP with 60" HDPE pipe for storm sewer outfall on Orleans Dr.
- Collected storm manhole and inlet GIS data.
- Updated CRS documents and inspection procedures.

Goals for Budget Year 2018-19 Include:

- Create 3rd TCEQ MS4 SWMP for next 5 year permit term.
- Submit the 5th year TCEQ MS4 annual report.
- Provide additional training for employees, acquire vector and herbicides certifications.
- Plane level 3,500 sq. ft. of sidewalk.
- Upgrade & replace 150 signs throughout the city.
- Replace 3,000 square feet of sidewalk.
- Perform aggressive mosquito control program.
- Perform R.O.W. mowing.
- Clean ditches throughout City.
- Perform debris removal throughout City.

- Remove dead trees within City ROW.
- Continue GIS data collection on storm sewer infrastructure.
- Continue CRS maintenance operations and recording.
- Oversee the Ashley Oaks street additions and Old Seabrook Village additions.
- Oversee Trash Bash 2019.
- Initiate pavement and storm sewer rehabilitation project on Marvin Circle.

CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND

500-PUBLIC WORKS

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	388,988	421,465	443,760	450,893	448,445	464,601	16,156	3.60%	13,708	3.04%
3011 EDUCATION INCENTIVE	2,104	2,185	1,269	2,844	1,492	2,844	1,352	90.58%	0	0.00%
3012 OVERTIME	15,095	16,130	11,313	12,000	10,139	12,000	1,861	18.35%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	2,004	2,081	2,898	2,040	1,936	2,040	104	5.35%	0	0.00%
3100 FICA TAXES	29,727	31,183	33,378	34,146	33,976	35,149	1,173	3.45%	1,003	2.94%
3110 RETIREMENT	58,051	59,076	69,415	74,224	75,238	75,800	561	0.75%	1,576	2.12%
3120 HOSPITALIZATION	72,085	66,208	73,927	86,482	96,358	86,645	(9,713)	-10.08%	163	0.19%
3125 ACCRUED VACATION	0	0	0	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	15,899	18,202	18,024	14,523	12,507	11,329	(1,178)	-9.42%	(3,194)	-21.99%
3150 GIFT/APPRECIATION CERTIFICATES	380	336	384	550	480	550	70	14.58%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	68	1,259	(29)	2,117	1,136	2,025	889	78.20%	(92)	-4.34%
TOTAL PERSONNEL	584,401	618,124	654,339	679,818	681,708	692,982	11,273	1.65%	13,164	1.94%
4040 GAS & OIL/CITY SUPPLY	16,561	9,993	9,629	18,000	12,730	15,500	2,770	21.76%	(2,500)	-13.89%
4100 MOSQUITO CONTROL	15,942	15,326	11,616	20,000	5,444	20,000	14,556	267.37%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	6,963	2,112	1,363	3,000	3,515	3,000	(515)	-14.65%	0	0.00%
4400 SUPPLIES	1,799	1,991	2,249	2,500	2,346	2,500	154	6.56%	0	0.00%
TOTAL SUPPLIES	41,265	29,422	24,856	43,500	24,035	41,000	16,965	70.58%	(2,500)	-5.75%
5020 DUES & SUBSCRIPTIONS	0	324	440	1,000	154	1,000	847	551.47%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	2,389	6,970	1,535	2,000	2,296	3,000	704	30.65%	1,000	50.00%
5110 MAINT-AUTOS/EQUIP	20,823	14,320	10,804	18,000	15,570	18,800	3,230	20.75%	800	4.44%
5140 MAINT-STREETS	11,896	14,273	14,772	20,000	18,319	20,000	1,681	9.18%	0	0.00%
5145 MAINT-DRAINAGE	4,127	4,480	2,569	10,000	11,549	14,000	2,451	21.22%	4,000	40.00%
5150 MAINT-STREET SIGNS	4,453	18,739	5,778	9,000	7,563	11,000	3,437	45.45%	2,000	22.22%
5175 JANITORIAL SERVICE	0	0	154	3,000	2,523	3,000	477	18.91%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	744	1,700	2,464	52,401	37,804	4,500	(33,304)	-88.10%	(47,901)	-91.41%
5215 PROF FEES-ENGINEERING	1,371	48,297	50,204	1,500	775	1,500	725	93.63%	0	0.00%
5246 STORM WTR MGT	6,936	300	6,635	7,000	6,635	7,000	365	5.51%	0	0.00%
5300 TRAINING & CONFERENCE	0	1,012	50	1,000	212	1,000	788	371.34%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,399	2,911	2,605	2,700	2,864	2,700	(164)	-5.73%	0	0.00%
5320 INSURANCE-AUTO	7,399	8,987	6,729	8,800	5,954	8,800	2,846	47.79%	0	0.00%
5400 TELEPHONE	2,515	2,379	2,760	2,300	1,996	2,300	304	15.23%	0	0.00%
5410 UTILITIES	3,542	3,734	7,263	5,500	9,624	11,000	1,376	14.29%	5,500	100.00%
5411 UTILITIES - STREET LIGHTS	181,399	187,722	174,934	190,000	200,221	190,000	(10,221)	-5.10%	0	0.00%
5465 MISC EXPENDITURES	81	61	61	100	47	100	53	112.49%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	250,072	316,210	289,758	334,301	324,105	299,700	(24,405)	-7.53%	(34,601)	-10.35%
6010 AUTOS & TRUCKS	0	21,535	0	25,000	23,671	5,770	(17,901)	-75.62%	(19,230)	-76.92%
6020 EQUIPMENT	0	94,021	23,186	0	0	10,500	10,500	0.00%	10,500	0.00%
6065 VARIOUS STREET PROJECTS	925	166,324	168,351	303,064	284,432	318,779	34,347	12.08%	15,715	5.19%
TOTAL CAPITAL OUTLAY	925	281,880	191,537	328,064	308,103	335,049	26,946	8.75%	6,985	2.13%
TOTAL EXPENDITURES	876,663	1,245,636	1,160,490	1,385,683	1,337,951	1,368,731	30,780	2.30%	(16,952)	-1.22%

COMMUNITY DEVELOPMENT

MISSION STATEMENT

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

SERVICES PROVIDED

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

MISSION STATEMENT

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

SERVICES PROVIDED

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

MISSION STATEMENT

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

SERVICES PROVIDED

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

Accomplishments during the budget year 2017-18 objectives:

- Facilitated 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.*
- Continued to update the Zoning Ordinances: *Staff facilitated a number of changes to the zoning code, including the development of new signage regulations, along with modifications to the land use matrix. Additionally, several re-zonings took place to include the approval of multiple Planned Unit Developments (PUD) conforming to the Comprehensive Master Plan.*
- Updated Chapter 18, Titled: Building and Building Regulations; *Adopted the 2015 Edition of International Building Code Series to include the 2017 Edition of the National Electrical Code.*
- Updated Chapter 34, Titled: Fire Prevention and Protection; *Adopted the 2015 Edition of the International Fire Code.*
- Updated Chapter 38, Titled: Floods; *Adopted the Flood Insurance Rate Maps (FIRMS) and FIS reports dated: January 6, 2017.*
- Continued with the effective abatement of nuisances through the Code Enforcement Program: *The department has had a very active year. Code Enforcement has had delivered over (to be determined) Notices of Violation, receiving compliance in (to be determined) of those cases. The Code Enforcement program continues to average approximately (two hundred) codes violations on its log at any given time.*
- Issued (to be determined) new home permits.
- Issued (to be determined) new commercial permits.

Goals for budget year 2018-19 include:

- Continue to update the Zoning Regulations: *Staff intends to complete a comprehensive review of the regulations contained within each individual zoning district and propose modifications as required.*
- Updated Chapter 80, Titled: Subdivisions; *Staff proposes a total re-write of the chapter to address conflicts related to the adoption of the comprehensive master plan and thoroughfare plan.*
- Create zoning and architectural standards for the reconfigured State Highway 146 corridor.
- Create zoning and architectural standards for the reconfigured Main Street corridor.
- Update the Tree Preservation Ordinance.
- Update the Pipeline Ordinance.
- Update the parking and landscaping zoning regulations.
- Implement procedures for converting building files to digital format.
- Continue to facilitate quality development in coordination with the City Manager and Economic Development Director.
- Continue with the effective abatement of nuisances through the Code Enforcement program.

CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND

600-COMMUNITY DEVELOPMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	259,671	273,648	343,851	384,613	357,359	360,459	3,100	0.87%	(24,154)	-6.28%
3011 EDUCATION INCENTIVE	7,582	7,178	8,742	10,200	9,602	10,200	599	6.23%	0	0.00%
3012 OVERTIME	1,635	294	1,077	1,500	1,605	1,500	(105)	-6.56%	0	0.00%
3014 CAR ALLOWANCE	3,600	3,738	3,600	3,600	3,462	3,600	138	4.00%	0	0.00%
3015 CONTRACT LABOR	15,960	15,873	12,645	20,000	11,955	0	(11,955)	-100.00%	(20,000)	-100.00%
3016 TEMP SERV	19,154	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	20,021	20,116	26,246	30,593	29,120	28,746	(374)	-1.29%	(1,848)	-6.04%
3110 RETIREMENT	39,010	38,108	53,674	62,365	65,402	58,189	(7,214)	-11.03%	(4,176)	-6.70%
3120 HOSPITALIZATION	38,943	42,408	47,637	59,893	57,577	53,905	(3,672)	-6.38%	(5,988)	-10.00%
3130 WORKERS COMPENSATION	735	1,012	1,050	1,212	1,182	1,118	(64)	-5.39%	(94)	-7.77%
3150 GIFT/APPRECIATION CERTIFICATES	190	240	288	300	288	300	12	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	<u>72</u>	<u>859</u>	<u>24</u>	<u>1,620</u>	<u>1,109</u>	<u>1,350</u>	<u>241</u>	<u>21.72%</u>	<u>(270)</u>	<u>-16.67%</u>
TOTAL PERSONNEL	406,573	403,473	498,834	575,898	538,661	519,366	(19,294)	-3.58%	(56,531)	-9.82%
4010 OFFICE SUPPLIES	2,536	4,017	3,887	3,100	2,501	3,100	599	23.97%	0	0.00%
4011 POSTAGE	4,600	2,794	2,391	5,000	2,101	4,000	1,899	90.42%	(1,000)	-20.00%
4040 GAS & OIL/CITY SUPPLY	1,473	962	1,117	1,500	1,646	1,500	(146)	-8.87%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	<u>333</u>	<u>4,418</u>	<u>292</u>	<u>400</u>	<u>296</u>	<u>400</u>	<u>104</u>	<u>34.98%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SUPPLIES	8,942	12,191	7,688	10,000	6,544	9,000	2,456	37.54%	(1,000)	-10.00%
5020 DUES & SUBSCRIPTIONS	1,850	1,078	2,405	1,551	1,568	1,900	333	21.21%	349	22.50%
5025 BANK FEES	795	1,162	988	800	1,146	7,000	5,854	510.64%	6,200	775.00%
5030 RENTALS & SERVICE AGRMTS	3,079	3,067	0	0	0	0	0	0.00%	0	0.00%
5110 MAINT-AUTOS/EQUIP	971	645	329	2,160	1,529	900	(629)	-41.12%	(1,260)	-58.33%
5215 PROF FEES - ENGINEERING	1,100	0	0	0	0	0	0	0.00%	0	0.00%
5216 P&Z EXPENSES	0	0	0	0	0	500	500	0.00%	500	0.00%
5240 CONTRACT SERV-MOW/DEMO	4,029	3,581	2,310	5,000	1,764	4,500	2,736	155.14%	(500)	-10.00%
5300 TRAINING & CONFERENCE	5,942	7,748	3,613	7,800	7,137	7,800	663	9.29%	0	0.00%
5310 UNIFORMS & LAUNDRY	829	814	895	800	638	800	162	25.39%	0	0.00%
5320 INSURANCE-AUTO	1,034	1,083	1,160	1,200	1,085	1,200	115	10.61%	0	0.00%
5400 TELEPHONE	996	974	1,184	1,000	901	1,000	100	11.05%	0	0.00%
5465 MISC EXPENDITURES	<u>2,888</u>	<u>813</u>	<u>914</u>	<u>500</u>	<u>464</u>	<u>500</u>	<u>36</u>	<u>7.79%</u>	<u>0</u>	<u>0.00%</u>
TOTAL SERVICES	23,513	20,964	13,797	20,811	16,230	26,100	9,870	60.81%	5,289	25.41%
6010 AUTOS & TRUCKS	<u>0</u>	<u>26,777</u>	<u>1,872</u>	<u>0</u>	<u>0</u>	<u>5,927</u>	<u>5,927</u>	<u>0.00%</u>	<u>5,927</u>	<u>0.00%</u>
TOTAL CAPITAL OUTLAY	0	26,777	1,872	0	0	5,927	5,927	0.00%	5,927	0.00%
TOTAL EXPENDITURES	439,028	463,404	522,192	606,709	561,435	560,394	(1,041)	-0.19%	(46,315)	-7.63%

MUNICIPAL COURT

MISSION STATEMENT

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

ACCOMPLISHMENTS DURING FISCAL YEAR 2017-18

- Changed the court arraignment time from 10:30am to 9:30am to better manage our time in the court room.
- Discontinued the use of the prosecutor's services for any hearing except for trial and pretrial hearings to stay below or at the current budget allowance.
- Added additional assistance to the prosecutor's office by signing a new contract with prosecutor, Randall Strong.
- Added additional assistance by the court staff for the prosecutor's office so that all discovery is available before trial for defendants who wish to plea not guilty. This also should reduce prosecutor hours.
- Added prosecutor's office at city hall on a part time basis so that all additional evidence gathered by the clerks for the prosecutors is maintained separately outside the court office.
- Updated standing orders from Judge Webbon to allow more options for deferred disposition at the court window to assist in reducing court time.
- Added show cause hearings for payment plans to give them an opportunity to come in court and explain why payments are not paid before warrants are issued.
- Cross training was done for all 3 clerks in the office over the past year and each has a good understanding of each person's duties.
- Promoted Cristina Duran to our Senior Court Clerk to assist the office in an advanced level in her profession as a court clerk.

GOALS FOR FISCAL YEAR 2018-19 INCLUDE:

- Implement a new bailiff/warrant officer part time position.
- Continue utilizing technological enhancements to increase efficiencies and streamline processes to the benefit of customers, this includes the use of the signature pads that were purchased this past fiscal year.
- Provide more effective work space for staff, including judges and refurbish court office with new ergonomical desk and office equipment.
- Explore different options for interpreter services for cost savings to the increased requests
- Improve court's portion of city website for accessibility to customers
- Discuss with other directors that have customer service employees to cross train in other departments in case of an emergency.
- Continue to look for ways to better court processes and decrease court time.
- Continue to discuss security in the court room/council chambers if an emergency situation should occur.

CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND

700 - MUNICIPAL COURT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
				2018	2018	2019	2018 FORECAST		2018 BUDGET	
	2015	2016	2017	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	164,468	184,112	186,088	200,543	184,754	216,490	31,735	17.18%	15,946	7.95%
3011 EDUCATION INCENTIVE	2,919	2,804	2,862	3,900	3,282	3,900	618	18.85%	0	0.00%
3012 OVERTIME	2,160	2,623	1,155	3,000	1,331	3,000	1,669	125.42%	0	0.00%
3015 CONTRACT LABOR	675	2,220	26,955	33,700	42,924	29,800	(13,124)	-30.58%	(3,900)	-11.57%
3100 FICA TAXES	21,575	23,148	22,575	23,443	20,808	24,357	3,549	17.05%	914	3.90%
3110 RETIREMENT	25,167	25,783	28,921	33,120	30,868	35,365	4,497	14.57%	2,245	6.78%
3120 HOSPITALIZATION	33,748	37,003	30,533	33,197	32,704	37,186	4,482	13.70%	3,989	12.02%
3130 WORKERS COMPENSATION	467	497	475	395	382	444	61	16.02%	49	12.34%
3150 GIFT/APPRECIATION CERTIFICATES	380	480	384	300	288	350	62	21.53%	50	16.67%
3310 JUDGES & PROSECUTOR FEES	122,400	135,188	112,425	99,000	80,105	95,000	14,895	18.60%	(4,000)	-4.04%
3350 UNEMPLOYMENT BENEFITS	125	1,233	73	1,215	1,031	1,485	454	44.04%	270	22.22%
TOTAL PERSONNEL	374,085	415,090	412,447	431,813	401,789	447,375	45,587	11.35%	15,563	3.60%
4010 OFFICE SUPPLIES	1,967	886	912	2,000	1,472	2,000	528	35.84%	0	0.00%
4011 POSTAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
4150 SMALL TOOLS & EQUIPMENT	451	716	1,188	1,000	1,292	1,000	(292)	-22.61%	0	0.00%
TOTAL SUPPLIES	2,418	1,602	2,100	3,000	2,764	3,000	236	8.52%	0	0.00%
5020 DUES & SUBSCRIPTIONS	636	251	632	900	998	1,000	2	0.23%	100	11.11%
5025 BANK FEES	7,372	7,772	9,814	10,000	9,964	10,000	36	0.36%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	4,200	2,838	1,563	1,400	1,463	1,400	(63)	-4.33%	0	0.00%
5300 TRAINING & CONFERENCE	4,282	3,582	4,619	6,500	5,600	6,500	900	16.07%	0	0.00%
5400 TELEPHONE	1,144	1,103	1,019	1,163	859	1,100	241	28.05%	(63)	-5.42%
5431 WARRANT INFORMATION SERV	3,176	3,204	3,165	3,350	3,168	3,350	182	5.74%	0	0.00%
5465 MISC EXPENDITURES	115	463	288	1,000	1,438	1,000	(438)	-30.45%	0	0.00%
TOTAL SERVICES	20,925	19,214	21,100	24,313	23,490	24,350	860	3.66%	37	0.15%
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	397,428	435,906	435,647	459,126	428,043	474,725	46,682	10.91%	15,600	3.40%

CITY OF SEABROOK
2018-2019 BUDGET
FUND 01 - GENERAL FUND

107-NON-DEPARTMENTAL

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	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	0	0	0	0	0	0	0	0.00%	0	0.00%
3110 RETIREMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
3120 INSURANCE	105	121	(53)	0	4,864	0	(4,864)	-100.00%	0	0.00%
3130 WORKERS COMP	0	0	0	0	0	0	0	0.00%	0	0.00%
3145 DRUG TESTING	6,023	6,365	7,479	4,881	5,058	4,881	(177)	-3.49%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	2,000	2,000	2,000	2,150	2,138	2,150	13	0.58%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	0.00%	0	0.00%
3800 RESERVE FOR COMP STDY ADJ	0	0	0	0	0	0	0	0.00%	0	0.00%
3900 MERIT AWARDS	5,988	5,568	7,453	7,000	7,251	8,400	1,149	15.84%	1,400	20.00%
TOTAL PERSONNEL	14,116	14,054	16,878	14,031	19,311	15,431	(3,880)	-20.09%	1,400	9.98%
4010 OFFICE SUPPLIES	28,681	20,227	24,236	26,000	22,783	23,000	217	0.95%	(3,000)	-11.54%
4011 POSTAGE	4,233	9,178	4,382	12,000	6,653	9,000	2,347	35.27%	(3,000)	-25.00%
4050 BULK PETROLEUM PURCHASES	0	(239)	0	0	(0)	0	0	-100.00%	0	0.00%
4150 SMALL EQUIPMENT	7,369	11,007	4,842	7,200	6,640	7,000	360	5.42%	(200)	-2.78%
TOTAL SUPPLIES	40,283	40,173	33,460	45,200	36,076	39,000	2,924	8.11%	(6,200)	-13.72%
5010 ADVERTISING	17,170	18,568	16,891	18,000	18,915	8,992	(9,923)	-52.46%	(9,008)	-50.04%
5020 DUES & SUBSCRIPTIONS	5,811	9,537	9,216	10,655	10,560	5,400	(5,160)	-48.86%	(5,255)	-49.32%
5025 BANK FEES	11,763	15,279	18,758	21,421	13,813	19,052	5,239	37.93%	(2,369)	-11.06%
5030 RENTALS & SERVICE AGRMTS	105,920	55,629	35,698	38,038	35,998	39,231	3,233	8.98%	1,193	3.14%
5042 IT SOFTWARE AGRMTS	0	83,732	59,820	59,457	69,089	66,239	(2,850)	-4.12%	6,782	11.41%
5110 MAINT-AUTOS/EQUIP	0	279	0	0	0	0	0	0.00%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	0	0	0	0	0	0	0.00%	0	0.00%
5175 JANITORIAL SERVICES	11,151	11,754	11,915	12,000	10,949	12,000	1,051	9.60%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	41,360	60,755	48,364	56,640	57,542	65,000	7,458	12.96%	8,360	14.76%
5190 CODIFICATION	0	0	(0)	0	2,634	0	(2,634)	-100.00%	0	0.00%
5205 PROF FEES - APPRAISAL	0	0	0	0	0	0	0	0.00%	0	0.00%
5211 PROF FEES - INSPECTIONS	6,759	1,354	(177)	1,200	951	0	(951)	-100.00%	(1,200)	-100.00%
5215 PROF FEES - ENGINEERING	69,905	57,022	52,583	70,000	54,957	55,000	43	0.08%	(15,000)	-21.43%
5220 PROF FEES - LEGAL	103,139	148,457	163,182	175,000	174,895	175,000	105	0.06%	0	0.00%
5222 PROF FEES - TAX COLLECTION	7,816	7,730	4,515	8,500	7,892	8,500	608	7.70%	0	0.00%
5227 PROF FEES - CONSULTING	34,384	119,023	10,000	8,400	23,400	19,413	(3,987)	-17.04%	11,013	131.11%
5230 CONTRACT-AMBULANCE SERV	214,147	214,147	214,147	246,269	246,269	246,269	0	0.00%	(0)	0.00%
5235 CONTRACT-FIRE DEPT	856,126	0	0	0	0	0	0	0.00%	0	0.00%
5295 SAFETY COMMITTEE	4,598	3,041	4,894	5,000	3,141	4,500	1,359	43.27%	(500)	-10.00%
5300 TRAINING & CONFERENCE	0	579	0	0	0	4,200	4,200	0.00%	4,200	0.00%
5330 INSURANCE-MISC	122,643	109,338	135,187	125,000	181,211	156,900	(24,311)	-13.42%	31,900	25.52%
5331 INSURANCE REIMB	(14,893)	(26,201)	(6,750)	0	(110,178)	0	110,178	-100.00%	0	0.00%
5400 TELEPHONE	8,113	8,094	7,968	8,500	7,008	8,000	992	14.15%	(500)	-5.88%
5410 UTILITIES	49,799	50,449	51,095	54,249	50,901	54,000	3,099	6.09%	(249)	-0.46%
5445 CENTRAL APPRAISAL FEE	48,647	47,823	48,138	49,000	51,789	54,000	2,211	4.27%	5,000	10.20%
5465 MISC EXPENDITURES	5,269	7,661	1,759	1,500	918	1,000	82	8.96%	(500)	-33.33%
5466 FIRE STATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
5473 AMORT CAPITAL PAYMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	1,709,626	1,004,049	887,202	968,829	912,654	1,002,696	90,042	9.87%	33,867	3.50%
6050 FACILITIES	0	36,979	8,320	0	0	0	0	0.00%	0	0.00%
6070 LAND	0	2,767	0	160,000	165,076	0	0	0.00%	(160,000)	-100.00%
6300 TRANSFER OUT OF GF	0	11,127	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	50,873	8,320	160,000	165,076	0	0	0.00%	(160,000)	0.00%
TOTAL EXPENDITURES	1,764,025	1,109,150	945,859	1,188,060	1,133,117	1,057,127	89,086	7.86%	(130,933)	-11.02%

ENTERPRISE FUND

ENTERPRISE FUND

Fund Description

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

Fund Narrative

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

The combined revenues are projected to increase from the 2017/18 budget by approximately 6.5%. This is a 4.0% increase from the actual 2017/18 revenues. Enterprise Fund expenses and operating transfers are expected to increase approximately 7.4% mainly due to the State Highway 146 expansion project, as well as, to increased transfers to Reserve Replacement, General Enterprise Vehicle Replacement and to the Water Rate Stabilization Fund.

The Enterprise Fund has no administrative staff other than the Billing and Collections department. Because of this, all support such as legal services, dispatch, personnel, accounting and purchasing are provided by General Fund resources. A pro-rated amount based on services provided is included in the expense budgets of the water, sewer/wastewater and sanitation departments. Franchise fees which are collected from the City's solid waste contractor are being transferred to the general fund to be used to repair and maintain city streets.

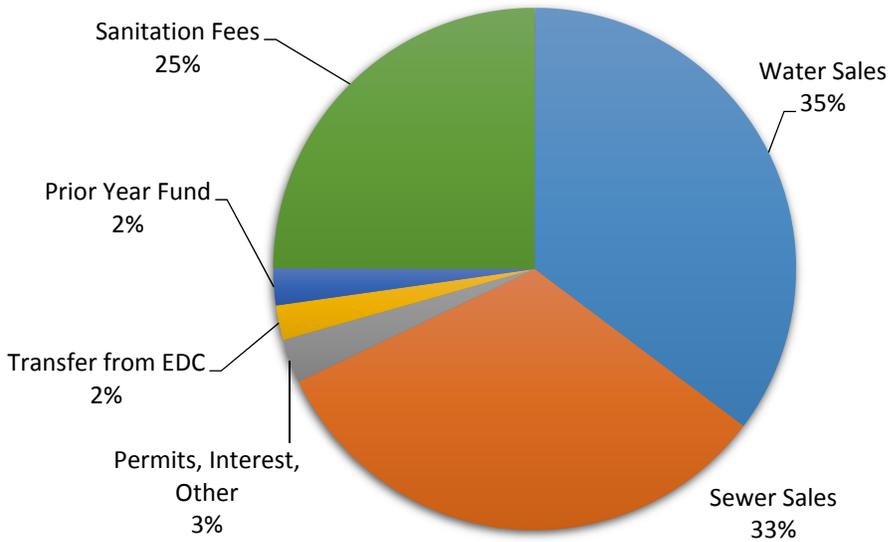
BUDGET REVENUES

Water Sales	\$3,235,701
Sewer Services	2,995,606
Sanitation Charges	2,289,177
Interest	41,044
Permits & Fees	20,000
Other revenue	187,313
Prior Year Funds	209,874
Transf from EDC	<u>197,073</u>
	\$9,175,789

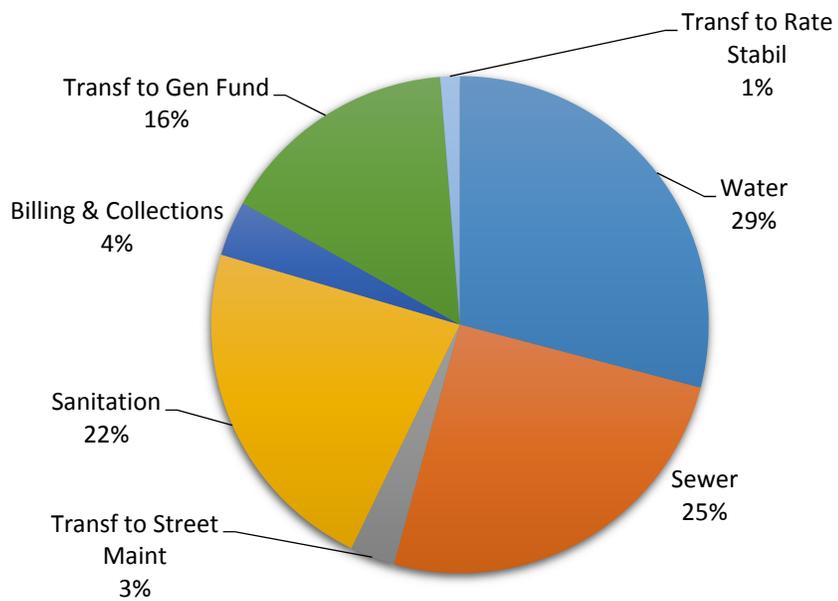
BUDGET EXPENSES

Water Dept.	\$3,200,501
Sewer Dept.	2,771,948
Sanitation Dept.	2,460,595
Billing & Collections	392,999
Transf for Street Maint.	318,779
Transf to General Fund	1,717,531
Transf to GE VERF	209,874
Transf to Rate Stabiliza	<u>240,000</u>
	\$9,110,337

2018/19 Budgeted Revenues



2018/19 Budgeted Expenses



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

ENTERPRISE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
WATER SALES	2,223,010	2,486,288	2,847,476	2,966,461	3,103,880	3,235,701	3,300,415	3,366,424	3,433,752	3,502,427
SEWER SERVICE CHARGE	2,394,613	2,453,722	2,739,188	2,819,766	2,887,116	2,995,606	3,055,518	3,116,629	3,178,961	3,242,541
SANITATION SERVICE CHARGE	1,874,869	1,999,244	2,194,627	2,240,020	2,221,989	2,289,177	2,357,853	2,428,588	2,501,446	2,576,489
PERMITS & FEES	24,836	10,323	7,932	20,000	3,574	20,000	20,000	20,000	20,000	20,000
INTEREST INCOME	1,036	5,731	16,666	7,520	29,798	41,044	44,917	49,155	53,793	58,869
INTERGOV-DISASTER-FEMA	0	0	0	0	284,660	0	0	0	0	0
OTHER REVENUE	152,463	164,810	178,333	174,956	182,182	187,313	198,017	209,333	221,295	233,941
USE OF PRIOR YEAR FUND BALANCE	0	0	0	0	0	209,874	0	0	0	0
TOTAL REVENUES	6,670,828	7,120,117	7,984,223	8,228,724	8,713,199	8,978,716	8,976,720	9,190,128	9,409,247	9,634,267
BASE EXPENSES										
PERSONNEL SERVICES	1,134,879	1,140,697	1,201,522	1,226,319	1,140,782	1,351,201	1,415,590	1,483,047	1,553,718	1,627,758
MATERIALS & SUPPLIES	57,928	47,100	42,646	64,000	52,747	54,000	53,085	52,185	51,300	50,430
SERVICES	2,933,773	3,076,921	3,293,277	3,451,223	3,473,215	3,634,263	3,851,199	4,081,084	4,324,691	4,582,840
CAPITAL OUTLAY & DEBT PMTS	475,710	471,465	934,858	1,214,102	1,469,161	1,224,690	620,703	614,803	624,713	618,855
INFRASTRUCTURE MAINTENANCE	1,079,066	249,288	266,987	360,000	307,250	360,000	300,000	300,000	300,000	300,000
HURRICANE IKE	0	0	0	0	7,777	0	0	0	0	0
FLEET START UP/AMOROTIZATION	0	0	0	0	0	209,874	34,796	30,665	33,064	35,458
TOTAL EXPENSES	5,681,356	4,985,472	5,739,290	6,315,645	6,450,932	6,834,028	6,275,372	6,561,783	6,887,487	7,215,341
NET REVENUES	989,471	2,134,645	2,244,933	1,913,079	2,262,267	2,144,688	2,701,348	2,628,345	2,521,760	2,418,926
FUND BALANCE										
BEG WORKING CAPITAL	2,231,220	1,530,049	1,873,008	2,194,211	2,194,211	2,414,351	2,479,803	2,965,119	3,257,072	3,323,902
NET REVENUES	989,471	2,134,645	2,244,933	1,913,079	2,262,267	2,144,688	2,701,348	2,628,345	2,521,760	2,418,926
RESERVE REPLACEMENT	0	0	0	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
GENERAL FUND TRF	(1,458,892)	(1,509,006)	(1,507,307)	(1,519,573)	(1,519,351)	(1,717,531)	(1,786,232)	(1,857,681)	(1,931,988)	(2,009,268)
GEN FUND TRF-FRANCHISE FEES	(231,750)	(247,680)	(260,013)	(303,064)	(303,064)	(318,779)	(353,678)	(364,288)	(375,217)	(386,473)
TRANSFER TO RATE STABILIZ	0	(35,000)	(70,000)	(105,000)	(105,000)	(140,000)	(175,000)	(210,000)	(245,000)	(280,000)
TRANSFER TO BUDGET STABIL	0	0	0	0	0	0	0	0	0	0
TRANSFER FROM EDC COS	0	0	198,250	195,162	195,162	197,073	198,878	195,577	197,275	193,867
FLEET REPLACEMENT	0	0	0	0	0	(209,874)	0	0	0	0
ENDING WORKING CAPITAL	1,530,049	1,873,008	2,194,211	2,274,815	2,414,351	2,479,803	2,965,119	3,257,072	3,323,902	3,160,954
Difference	(701,171)	342,959	321,203	80,603	220,140	65,451	485,316	291,953	66,830	(162,948)
15% TOTAL EXPENSES	852,203	747,821	860,893	947,347	967,640	1,025,104	941,306	984,267	1,033,123	1,082,301
+ BAL RES. FOR FUTURE PROJ	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000
% OF EXPENDITURES	852,203	747,821	860,893	1,047,347	1,067,640	1,125,104	1,041,306	1,084,267	1,133,123	1,182,301
	15.00%	15.00%	15.00%	16.58%	16.55%	16.46%	15.00%	15.00%	15.00%	15.00%
EXCESS WORKING CAPITAL	677,846	1,125,187	1,333,318	1,227,468	1,346,712	1,454,699	1,923,813	2,172,805	2,190,779	1,978,653
% OF EXPENDITURES	11.93%	22.57%	23.23%	19.44%	20.88%	21.29%	30.66%	33.11%	31.81%	27.42%

**CITY OF SEABROOK
2018-2019 BUDGET: ENTERPRISE FUND**

REVENUES

BY DEPARTMENT	FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
902- WATER										
8510 WATER SERVICE	2,095,671	2,361,775	2,699,198	2,827,461	2,949,239	3,096,701	147,462	5.00%	269,240	9.52%
8512 EL LAGO WATER DISTRICT	89,835	93,876	110,420	105,000	114,306	105,000	(9,306)	-8.14%	0	0.00%
8540 WATER TAP FEES	14,100	7,100	13,075	14,000	15,407	14,000	(1,407)	-9.13%	0	0.00%
8550 PENALTIES, UTILITIES	23,403	23,537	24,782	20,000	24,928	20,000	(4,928)	-19.77%	0	0.00%
8640 LICENSE AND PERMITS	24,836	10,323	7,932	20,000	3,574	20,000	16,426	459.54%	0	0.00%
9510 INTEREST EARNINGS	518	2,865	8,333	3,654	14,899	20,522	5,623	37.74%	16,868	461.69%
9520 OTHER REVENUES	22,361	25,332	21,640	20,000	18,232	20,000	1,768	9.70%	0	0.00%
9522 GAIN ON SALE OF ASSETS	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL WATER REVENUES	2,270,725	2,524,808	2,885,380	3,010,115	3,140,585	3,296,223	155,638	4.96%	286,108	9.50%
912-SEWER										
8520 SEWER SERVICE	2,352,704	2,412,726	2,699,390	2,778,529	2,841,616	2,955,281	113,665	4.00%	176,752	6.36%
8521 SEWER SERVICE, PASADENA	15,689	16,265	15,015	15,237	13,774	14,325	551	4.00%	(911)	-5.98%
8550 PENALTIES, UTILITIES	26,221	24,730	24,783	26,000	31,725	26,000	(5,725)	-18.05%	0	0.00%
9510 INTEREST EARNINGS	430	2,379	6,874	3,039	12,233	16,418	4,184	34.21%	13,379	440.28%
9520 OTHER REVENUES	0	317	0	0	0	0	0	0.00%	0	0.00%
TOTAL SEWER REVENUES	2,395,043	2,456,418	2,746,063	2,822,805	2,899,349	3,012,024	4,184	0.14%	189,219	6.70%
922-SANITATION										
7210 FRANCHISE FEES	242,497	259,923	292,975	303,064	309,494	318,779	9,285	3.00%	15,715	5.19%
8515 COMMERCIAL REFUSE SERVICE	731,268	810,668	936,818	943,118	968,820	997,884	29,065	3.00%	54,767	5.81%
8530 RESIDENTIAL REFUSE SERVICE	891,096	919,178	956,013	983,838	933,023	961,014	27,991	3.00%	(22,824)	-2.32%
8550 PENALTIES, UTILITIES	10,008	9,476	8,820	10,000	10,652	11,500	848	7.96%	1,500	15.00%
8635 SALE OF COMMODITIES	0	0	0	0	0	0	0	0.00%	0	0.00%
9510 INTEREST EARNINGS	88	487	1,459	828	2,666	4,104	1,439	53.97%	3,276	395.70%
9525 SALE OF PLASTIC BAGS	770	535	440	800	360	800	440	121.96%	0	0.00%
9535 SANITATION BILLING FEES	129,332	138,625	156,254	154,156	163,590	166,513	2,923	1.79%	12,357	8.02%
TOTAL SANITATION REVENUES	2,005,058	2,138,891	2,352,780	2,395,804	2,388,605	2,460,595	71,989	3.01%	64,791	2.70%
910-HARVEY										
8251 INTERGOV-DISASTER-FEMA	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL ENTERPRISE FUND REVENUES	6,670,827	7,120,117	7,984,223	8,228,724	8,428,539	8,768,842	231,812	2.75%	540,118	6.56%

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 2017-18 Objectives

- Completed TWDB Water 2017 Audit.
- Certified all city-owned backflow preventers.
- Maintained Superior water certificate.
- Replaced 104 water meters - (It is important to keep up with meter replacements so revenues are kept up and everyone is paying equally).
- Performed well production test on all wells.
- Painted approximately 30 fire hydrants.
- Flow tested and calibrated all commercial water meters.
- Completed tank inspections – both elevated tanks and new ground storage tank.
- Completed flow test on all hydrants.
- Completed Consumer Confidence Report - 2017 (CCR).
- Updated the Water Conservation and Drought Contingency Plan.
- Updated the TCEQ Public Water System Monitoring Plan.
- Completed the ground storage tank relocation project.
- Recovered from hurricane Harvey.
- Replaced the valves within the Todville and Red Bluff water vaults due to Harvey damage.
- Completed water line improvements along Red Bluff in preparation of Red Acres Subdivision water line improvements.
- Completed the TCEQ Lead and Copper monitoring requirement.
- Oversaw Chesapeake Bay utility tie-ins to city infrastructure.
- Replace failing sandblasting equipment with acquisition of new sandblasting machine.
- Replace failing mini excavator with purchase of Kubota.

Goals for Budget Year 2018-19 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 – 2018 (CCR), post in digital format.
- Perform additional GIS mapping.
- Oversee Ashley Oaks and Old Seabrook Village project.
- Upgrade SCADA system.
- Develop a full time GIS staff position.

- Inspection of elevated and ground storage tanks.
- Start developing a backflow prevention program.
- Provide additional training for employees.
- Promote water conservation efforts.
- Evaluate Smart Meter funding options.
- Assess phase 1 of SCADA replacement.
- Coordinate with TxDOT on the utility relocations during the SH146 project.

CITY OF SEABROOK
2018-2019 BUDGET
FUND 20 - ENTERPRISE FUND

902-WATER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	350,475	361,982	384,671	375,301	333,665	395,508	61,843	18.53%	20,207	5.38%
3011 EDUCATION INCENTIVE	5,890	5,789	4,411	5,477	3,406	5,477	2,071	60.80%	0	0.00%
3012 OVERTIME	15,059	15,493	12,319	17,000	14,933	21,767	6,834	45.76%	4,767	28.04%
3013 SALARIES-SUMMER/SEASONAL	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	1,998	2,075	2,820	1,980	1,924	1,980	56	2.89%	0	0.00%
3100 FICA TAXES	27,891	26,661	27,864	28,968	25,884	30,833	4,949	19.12%	1,866	6.44%
3110 RETIREMENT	55,361	51,336	59,682	63,378	57,537	66,082	8,545	14.85%	2,704	4.27%
3120 HOSPITALIZATION	62,688	59,914	70,132	75,000	85,749	95,045	9,296	10.84%	20,045	26.73%
3125 ACCRUED VACATION EXPENSE	13,436	(3,087)	(18,560)	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	10,398	13,119	12,130	9,458	8,837	7,533	(1,304)	-14.76%	(1,926)	-20.36%
3150 GIFT/APPR CERTIFICATES	428	480	528	500	480	450	(30)	-6.25%	(50)	-10.00%
3350 UNEMPLOYMENT BENEFITS	80	1,491	51	2,519	1,580	2,519	939	59.43%	0	0.00%
3810 OT REIMBURSEMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	543,703	535,253	556,046	579,581	533,996	627,195	93,198	17.45%	47,614	8.22%
4040 GAS & OIL/CITY SUPPLY	11,138	8,053	6,426	14,000	10,463	12,000	1,537	14.69%	(2,000)	-14.29%
4150 SMALL TOOLS & EQUIPMENT	8,663	6,993	1,360	2,100	1,985	2,100	115	5.80%	0	0.00%
4400 SUPPLIES	2,025	1,960	2,373	2,300	2,319	2,300	(19)	-0.84%	0	0.00%
TOTAL SUPPLIES	21,826	17,006	10,160	18,400	14,768	16,400	1,632	11.05%	(2,000)	-10.87%
5020 DUES & SUBSCRIPTIONS	1,905	1,030	1,203	1,100	1,254	1,200	(54)	-4.27%	100	9.09%
5030 RENTALS & SERVICE AGRMTS	4,986	9,532	6,563	14,000	13,820	9,000	(4,820)	-34.88%	(5,000)	-35.71%
5110 MAINT-AUTOS/EQUIP	7,245	5,902	9,498	10,000	12,588	10,000	(2,588)	-20.56%	0	0.00%
5130 MAINT-WATER SYSTEM MINOR	88,589	48,946	44,064	51,500	47,200	51,500	4,300	9.11%	0	0.00%
5175 JANITORIAL SERVICES				3,000	2,523	3,000	477	18.91%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	1,771	2,150	3,334	3,000	3,051	3,000	(51)	-1.66%	0	0.00%
5205 PROF FEES- APPRAISALS	0	0	0	0	0	0	0	0.00%	0	0.00%
5215 PROF FEES - ENGINEERING	2,774	21,670	3,373	6,000	24,556	6,000	(18,556)	-75.57%	0	0.00%
5216 PROF FEES - METER READING	39,209	46,580	43,219	44,000	39,925	44,000	4,075	10.21%	0	0.00%
5227 PROF FEES - CONSULTING	6,250	0	0	0	0	35,000	35,000	0.00%	35,000	0.00%
5275 ELECTRICAL SERVICES	542	696	81	1,000	1,671	3,000	1,329	79.56%	2,000	200.00%
5280 CHEMICAL SUPPLIES	7,749	8,346	9,089	9,000	8,813	9,000	187	2.12%	0	0.00%
5285 LABORATORY FEES	9,200	4,163	6,058	12,000	11,649	12,000	351	3.02%	0	0.00%
5290 PERMIT FEES	13,046	13,046	14,830	15,000	14,830	15,000	170	1.15%	0	0.00%
5300 TRAINING & CONFERENCE	4,653	4,288	3,641	4,800	5,935	4,800	(1,135)	-19.13%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,399	2,712	2,654	3,000	2,909	3,000	91	3.11%	0	0.00%
5320 INSURANCE-AUTO	2,471	2,643	3,389	2,500	3,209	3,500	291	9.07%	1,000	40.00%
5400 TELEPHONE	3,502	3,597	3,994	3,500	3,637	3,500	(137)	-3.77%	0	0.00%
5410 UTILITIES	36,164	32,032	35,727	40,000	41,658	43,000	1,342	3.22%	3,000	7.50%
5440 COASTAL SUBSIDENCE FEES	1,350	1,200	1,470	1,600	1,500	1,600	100	6.67%	0	0.00%
5451 PASADENA WATER SUPPLY	418,543	467,145	578,396	470,000	569,056	580,000	10,944	1.92%	110,000	23.40%
5463 SEABROOK ISLAND	0	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISC EXPENDITURES	3,659	866	268	900	270	900	630	233.78%	0	0.00%
5470 DEBT SERVICE AGENT	375	375	0	300	100	400	300	300.00%	100	33.33%
5477 INSPECTIONS	15,925	14,990	15,068	15,500	15,075	16,000	925	6.14%	500	3.23%
TOTAL SERVICES	672,307	691,911	785,917	711,700	825,229	858,400	33,171	4.02%	146,700	20.61%
6010 AUTOS & TRUCKS	18,816	0	0	25,000	23,671	0	(23,671)	-100.00%	(25,000)	-100.00%
6020 EQUIPMENT	0	9,425	0	85,000	82,137	2,600	(79,537)	-96.83%	(82,400)	-96.94%
6021 METER REPLCMT PROG	0	9,443	9,285	10,000	10,453	10,000	(453)	-4.33%	0	0.00%
6070 LAND	0	0	0	0	0	0	0	0.00%	0	0.00%
6090 WATER MAINT MAJOR	29,581	65,313	85,954	150,000	58,608	150,000	91,392	155.94%	0	0.00%
SH 146 UTILITY RELOCATION				128,097	114,271	82,479	(31,791)	-27.82%	(45,618)	-35.61%
6250 GENERAL FUND REIMB	671,336	706,005	712,267	723,135	723,135	800,221	77,086	10.66%	77,086	10.66%
6325 REDEMPTION OF BONDS	132,500	137,500	315,500	309,000	309,000	315,000	6,000	1.94%	6,000	1.94%
6350 INTEREST ON BONDS & CERT	77,246	84,439	149,845	194,801	194,878	186,652	(8,226)	-4.22%	(8,150)	-4.18%
6355 RESERVE FOR FUTURE DEBT	0	0	0	0	0	0	0	0.00%	0	0.00%
6360 RESERVE WATER STABILIZATIO	0	35,000	70,000	105,000	105,000	140,000	35,000	33.33%	35,000	33.33%
6400 AMORTIZATION EXPENSE	4,169	4,169	4,169	0	0	11,554	11,554	0.00%	11,554	0.00%
6999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	933,647	1,051,294	1,347,020	1,730,033	1,621,152	1,698,506	77,355	4.77%	(31,527)	-1.82%
TOTAL EXPENDITURES	2,171,483	2,295,464	2,699,143	3,039,714	2,995,144	3,200,501	205,357	6.86%	160,787	5.29%

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 2018-19 Objectives

- Cleaned &/or TV 50,000 L.F. sanitary sewer lines.
- Perform quarterly and annual sewer line maintenance.
- Degreased lift stations.
- Cleared 10 sewer stoppages.
- Repaired 6 sewer mains.
- Repaired 8 manholes.
- Accomplished MS4 Permit Year 5.
- Maintained a Grease Control Program.
- Completed WWTP Clarifier and Wet Well Project.
- Maintained bacteria levels per new WWTP permit.
- Rehabbed 6 manholes.
- Convert Nasa Rd. lift station to submersible pumps
- Replaced total of 1,352' of 6", 8", 10" and 12" sewers with CIPP by City Hall.
- Completed Todville Rd. sanitary sewer rehab project.
- Obtained new Pine Gully WWTP permit.
- Renewed Main St WWTP permit.
- Engineering for phase 1A of WWTP relocation project.
- Facilitate sewer cleaning operations with purchase of sewer jet machine.

Goals for Budget Year 2018-19 Include:

- Continue brick manhole rehabilitation 50 L.F.
- Replace seals on Clarifier #1 – WWTP.
- Provide additional training for Employees.
- Clean / TV Inspect Sewer System.
- Continue MS4 Requirements for Wastewater Year 10.
- Continue CIPP Rehab of Sewer Mains.
- Perform additional GIS mapping.
- Perform Smoke Test and/or Dye Test of sewers in Old Seabrook.
- Continue Grease Control Program.
- Upgrade older fleet in order to achieve efficient operations with purchase of F150 pickup truck.
- Coordinate the SH146 Utility relocations.

CITY OF SEABROOK
2018-2019 BUDGET
FUND 20 - ENTERPRISE FUND

912-SEWER DEPARTMENT

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	278,022	292,785	304,440	295,402	268,525	296,136	27,611	10.28%	734	0.25%
3011 EDUCATION INCENTIVE	3,029	3,390	3,012	3,078	2,769	3,078	310	11.19%	0	0.00%
3012 OVERTIME	31,774	20,224	20,300	20,000	13,174	20,000	6,826	51.81%	0	0.00%
3013 SALARIES-SUMMER/SEASONAL	0	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	1,998	2,075	2,820	1,980	1,925	1,980	55	2.88%	0	0.00%
3100 FICA TAXES	23,050	22,759	24,266	22,901	21,239	23,034	1,795	8.45%	133	0.58%
3110 RETIREMENT	44,961	42,730	50,514	50,736	46,694	50,463	3,768	8.07%	(273)	-0.54%
3120 HOSPITALIZATION	28,921	28,353	39,243	40,217	43,866	40,937	(2,929)	-6.68%	719	1.79%
3125 ACCRUED VACATION EXPENSE	(1,264)	(1,179)	1,104	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	7,788	6,848	6,827	5,338	5,377	3,391	(1,986)	-36.93%	(1,946)	-36.46%
3150 GIFT/APPR CERTIFICATES	190	144	240	250	240	250	10	4.17%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	36	973	(19)	1,439	648	1,439	791	122.08%	0	0.00%
TOTAL PERSONNEL	418,504	419,102	452,745	441,341	404,457	440,708	36,251	8.96%	(633)	-0.14%
4040 GAS & OIL/CITY SUPPLY	9,721	6,367	6,920	11,000	9,047	9,000	(47)	-0.52%	(2,000)	-18.18%
4150 SMALL TOOLS & EQUIPMENT	947	1,379	591	1,300	1,245	1,300	55	4.45%	0	0.00%
4400 SUPPLIES	1,958	1,190	1,998	2,500	2,316	2,500	184	7.97%	0	0.00%
TOTAL SUPPLIES	12,626	8,936	9,509	14,800	12,607	12,800	193	1.53%	(2,000)	-13.51%
5030 RENTALS & SERVICE AGRMTS	5,533	5,024	3,954	5,400	4,501	5,400	899	19.97%	0	0.00%
5110 MAINT-AUTOS/EQUIP	5,409	8,056	6,481	9,000	10,346	9,000	(1,346)	-13.01%	0	0.00%
5120 MAINT-SEWER SYSTEM MINOR	51,449	41,559	42,989	43,500	41,455	43,500	2,045	4.93%	0	0.00%
5175 JANITORIAL SERVICES				3,000	2,523	3,000	477	18.91%	0	0.00%
5180 MAINT-BLDGS & GROUNDS	5,208	3,212	4,000	4,500	4,848	4,500	(348)	-7.18%	0	0.00%
5215 PROF FEES - ENGINEERING	0	997	1,020	30,000	16,681	2,000	(14,681)	-88.01%	(28,000)	-93.33%
5275 ELECTRICAL SERVICES	2,417	3,234	1,359	4,000	6,326	4,000	(2,326)	-36.77%	0	0.00%
5280 CHEMICAL SUPPLIES	77,399	89,384	84,821	82,000	68,455	90,000	21,545	31.47%	8,000	9.76%
5285 LABORATORY FEES	22,529	22,205	22,107	27,000	25,440	26,000	560	2.20%	(1,000)	-3.70%
5290 PERMIT FEES	20,112	21,226	22,225	22,000	22,125	23,000	875	3.96%	1,000	4.55%
5300 TRAINING & CONFERENCE	4,078	2,832	4,346	4,000	3,116	4,000	884	28.39%	0	0.00%
5310 UNIFORMS & LAUNDRY	2,399	2,911	2,557	3,000	2,928	3,000	72	2.47%	0	0.00%
5320 INSURANCE-AUTO	2,313	2,448	3,165	2,500	2,982	3,100	118	3.96%	600	24.00%
5400 TELEPHONE	3,280	3,341	3,183	3,500	2,636	3,200	564	21.41%	(300)	-8.57%
5410 UTILITIES	160,329	156,130	134,493	180,000	158,326	185,000	26,674	16.85%	5,000	2.78%
5455 SLUDGE DISPOSAL	116,935	115,669	106,195	125,000	116,656	160,000	43,344	37.16%	35,000	28.00%
5459 CLEAN TV/SEWER SYSTEM	28,569	21,221	29,332	30,000	28,074	30,000	1,926	6.86%	0	0.00%
5465 MISC EXPENDITURES	1,184	473	394	450	26	450	424	1639.90%	0	0.00%
5470 DEBT SERVICE AGENT	375	375	0	400	133	400	267	200.00%	0	0.00%
TOTAL SERVICES	509,516	500,297	472,621	579,250	517,575	599,550	81,975	15.84%	20,300	3.50%
6010 AUTOS & TRUCKS	18,816	0	0	25,000	23,671	0	(23,671)	-100.00%	(25,000)	-100.00%
6020 EQUIPMENT	14,419	13,993	0	71,500	64,115	36,000	(28,115)	NA	(35,500)	-49.65%
6100 SEWER SYSTEM MAINT-MAJOR	133,655	174,532	171,747	200,000	238,189	200,000	(38,189)	-16.03%	0	0.00%
6101 SEWER PLANT PAINT & ENGR	552,049	0	0	0	0	0	0	0.00%	0	0.00%
6102 LAKESIDE LIFT STN REPAIR	363,781	0	0	0	0	0	0	0.00%	0	0.00%
SH 146 UTILITY RELOCATION				156,563	139,664	100,808				
6250 GENERAL FUND REIMB	727,281	764,839	771,622	783,396	783,396	866,906	83,510	10.66%	83,510	10.66%
6325 REDEMPTION OF BONDS	132,500	137,500	315,500	309,000	308,516	315,000	6,484	2.10%	6,000	1.94%
6350 INTEREST ON BONDS & CERT	77,246	84,439	149,845	194,801	195,413	186,152	(9,261)	-4.74%	(8,650)	-4.44%
6355 RESERVE FOR FUTURE DEBT	0	0	0	0	0	14,024	14,024	0.00%	14,024	0.00%
TOTAL CAPITAL OUTLAY	2,019,746	1,175,304	1,408,714	1,740,260	1,752,964	1,718,890	4,782	0.27%	34,385	1.98%
TOTAL EXPENDITURES	2,960,392	2,103,639	2,343,589	2,775,651	2,687,603	2,771,948	123,201	4.58%	52,052	1.88%

CITY OF SEABROOK
2018-2019 BUDGET
FUND 20 - ENTERPRISE FUND

922-SANITATION

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
4080 PLASTIC BAGS	4,410	0	0	5,000	5,000	0	(5,000)	-100.00%	(5,000)	-100.00%
TOTAL SUPPLIES	4,410	0	0	5,000	5,000	0	(5,000)	-100.00%	(5,000)	-100.00%
5466 STORM CLEANUP EXPENSE	5,602	8,310	8,221	9,000	7,655	10,000	2,345	30.63%	1,000	11.11%
5467 RECYCLING CHARGES	77,018	78,752	90,613	93,277	33,024	0	(33,024)	-100.00%	(93,277)	-100.00%
5469 RESIDENTIAL SANIT SERVICE	904,468	941,245	965,903	1,029,246	1,042,692	1,073,973	31,281	3.00%	44,727	4.35%
5479 COMMERCIAL SANIT SERVICE	708,780	791,572	910,286	943,351	978,097	1,007,440	29,343	3.00%	64,089	6.79%
TOTAL SERVICES	1,695,868	1,819,879	1,975,023	2,074,873	2,061,467	2,091,413	29,945	1.45%	16,539	0.80%
6250 GENERAL FUND REIMBURSEMENT	60,275	38,162	23,418	13,042	12,820	50,403	37,583	293.16%	37,361	286.47%
6251 SANIT FRANCH FOR STREETS	231,750	247,680	260,013	303,064	303,064	318,779	15,715	5.19%	15,715	5.19%
TOTAL CAPITAL OUTLAY	292,025	285,842	283,431	316,106	315,884	369,182	53,298	16.87%	53,076	16.79%
TOTAL EXPENDITURES	1,992,303	2,105,721	2,258,454	2,395,979	2,382,351	2,460,595	78,243	3.28%	64,615	2.70%

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 city rentals.

GOALS

Accomplishments for Fiscal year 2017-18:

- Implemented new trash and recycle contract with Waste Management.
- Restructured the department to have a Utility Billing Manager, Billing Clerk and Customer Service Representative/Cashier.
- Utilized Swift Reach 911 to contact our delinquent customers, which continues to keep the monthly cut off list volume down. **Ongoing**
- Cross trained new employees in the Finance Department to assist the customer service payment window when needed.
- Staff did "ride alongs" with a field technician, which improved their understanding of readings, meter locations, and different types of meters within the city.
- Completed a policy and procedure manual.
- Initiated full staff attendance to the Utility Billing/Customer Service training through TWWA.
- Providing superior customer service to all customers.

Goals for Fiscal Year 2018-19:

- Continue to review and revise policies and procedures for Utility Billing Department.
- Attend management training for Utility Billing Manager to improve management skills to better serve the department.
- Host Seabrook's first Utility Billing Sister City Roundtable.
- Continue to provide excellent customer service.
 - Training in a Customer Service Certification program/course.
 - Continue Incode training, cash handling and Excel to strengthen our customer service skills.
- Implement a record keeping procedure for all scan documents.
- Assist in the different aspects of the upcoming water and sewer rate study.
- Start to research different AMI Systems – Smart Meters for a better understanding of how they operate.
 - Visit different sister cities and evaluate the different systems.

CITY OF SEABROOK
2018-2019 BUDGET
FUND 20 - ENTERPRISE FUND

905-BILLING

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS 2018 FORECAST		2019 BUDGET VS 2018 BUDGET	
	2015	2016	2017	2018 BUDGET	2018 FORECAST	2019 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	126,142	134,996	137,436	144,616	142,190	193,409	51,219	36.02%	48,793	33.74%
3012 OVERTIME	828	440	666	500	733	500	(233)	-31.82%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	9,366	9,459	9,667	11,101	10,488	14,834	4,346	41.44%	3,733	33.62%
3110 RETIREMENT	18,234	18,450	20,949	23,161	23,328	30,695	7,367	31.58%	7,533	32.53%
3120 HOSPITALIZATION	17,113	20,211	23,003	24,782	24,689	42,308	17,619	71.37%	17,526	70.72%
3125 ACCRUED VACATION EXPENSE	496	1,779	496	0	0	0	0	0.00%	0	0.00%
3130 WORKERS COMPENSATION	325	348	343	277	270	272	2	0.74%	(4)	-1.55%
3150 GIFT/APPR CERTIFICATES	143	144	144	150	144	200	56	38.89%	50	33.33%
3350 UNEMPLOYMENT BENEFITS	27	513	27	810	486	1,080	594	122.22%	270	33.33%
TOTAL PERSONNEL	172,672	186,342	192,730	205,398	202,329	283,299	80,970	40.02%	77,901	37.93%
4010 OFFICE SUPPLIES	3,266	2,777	5,867	5,800	2,013	5,800	3,787	188.07%	0	0.00%
4011 POSTAGE	15,800	17,385	17,111	20,000	18,359	19,000	641	3.49%	(1,000)	-5.00%
4150 SMALL TOOLS & EQUIPMENT	0	996	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	19,066	21,158	22,978	25,800	20,372	24,800	4,428	21.74%	(1,000)	-3.88%
5020 DUES & SUBSCRIPTIONS	75	175	185	200	234	400	166	70.66%	200	100.00%
5025 BANK FEES	35,464	38,530	36,939	45,000	39,428	45,000	5,572	14.13%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	20,040	25,507	20,078	35,000	24,657	35,000	10,343	41.95%	0	0.00%
5115 MAINT-OFFICE EQUIP	0	0	0	2,200	2,055	1,500	(555)	-27.01%	(700)	-31.82%
5300 TRAINING & CONFERENCE	288	592	2,514	3,000	2,569	3,000	431	16.78%	0	0.00%
5465 MISC EXPENDITURES	215	29	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	56,082	64,833	59,716	85,400	68,944	84,900	15,956	23.14%	(500)	-0.59%
TOTAL EXPENDITURES	247,820	272,333	275,424	316,598	291,645	392,999	101,354	34.75%	76,401	24.13%

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

YEAR	WATER & SEWER REVENUE BONDS SERIES 2003			WATER & SEWER REVENUE BONDS SERIES 2008			GO REF BONDS 2013 WW/SS PORTION			WATER & SEWER CO'S SERIES 2016		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINC	INT	TOTAL
2019	115,000	42,053	157,053	55,000	52,077	107,077	135,000	18,600	153,600	150,000	47,073	197,073
2020	125,000	36,935	161,935	58,000	49,811	107,811	140,000	16,089	156,089	155,000	43,878	198,878
2021	130,000	31,372	161,372	61,000	47,421	108,421	140,000	13,485	153,485	155,000	40,577	195,577
2022	135,000	25,587	160,587	65,000	44,908	109,908	140,000	10,881	150,881	160,000	37,275	197,275
2023	140,000	19,580	159,580	65,000	42,230	107,230	145,000	8,277	153,277	160,000	33,867	193,867
2024	145,000	13,350	158,350	69,000	39,552	108,552	150,000	5,580	155,580	165,000	30,459	195,459
2025	155,000	6,897	161,897	70,000	36,709	106,709	150,000	2,790	152,790	170,000	26,945	196,945
2026	0	0	0	402,000	33,825	435,825	0	0	0	175,000	23,324	198,324
2027	0	0	0	419,000	17,263	436,263	0	0	0	175,000	19,596	194,596
2028	0	0	0	0	0	0	0	0	0	180,000	15,869	195,869
2029	0	0	0	0	0	0	0	0	0	185,000	12,035	197,035
2030	0	0	0	0	0	0	0	0	0	190,000	8,094	198,094
2031	0	0	0	0	0	0	0	0	0	190,000	4,047	194,047
TOTAL	945,000	175,774	1,120,774	1,264,000	363,796	1,627,796	1,000,000	75,702	1,075,702	2,210,000	343,037	2,553,037

YEAR	WATER & SEWER CO'S SERIES 2016A			WATER & SEWER SIB PAYMENT			ENTERPRISE FUND TOTAL DEBT PAYMENTS		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2019	175,000	213,500	388,500	67,805	113,863.32	181,668	697,805	487,166.32	1,184,971
2020	175,000	210,000	385,000	69,941	113,312.57	183,253	722,941	470,025.57	1,192,966
2021	180,000	206,500	386,500	72,144	111,074.74	183,219	738,144	450,429.24	1,188,573
2022	185,000	202,900	387,900	74,416	108,766.42	183,183	759,416	430,317.42	1,189,734
2023	190,000	197,350	387,350	167,460	104,956.87	272,417	867,460	406,260.87	1,273,721
2024	195,000	191,650	386,650	172,735	99,598.81	272,334	896,735	380,189.81	1,276,925
2025	200,000	185,800	385,800	178,176	94,071.97	272,248	923,176	353,212.47	1,276,388
2026	205,000	179,800	384,800	183,788	88,371.03	272,159	965,788	325,319.53	1,291,108
2027	215,000	171,600	386,600	189,578	82,490.51	272,068	998,578	290,949.51	1,289,527
2028	225,000	163,000	388,000	195,549	76,424.76	271,974	600,549	255,293.26	855,843
2029	230,000	154,000	384,000	201,709	70,167.94	271,877	616,709	236,202.44	852,912
2030	240,000	144,800	384,800	208,063	63,714.02	271,777	638,063	216,608.02	854,671
2031	250,000	135,200	385,200	214,617	57,056.80	271,674	654,617	196,303.80	850,921
2032	260,000	125,200	385,200	221,377	50,189.89	271,567	481,377	175,389.89	656,767
2033	270,000	114,800	384,800	228,351	43,106.67	271,458	498,351	157,906.67	656,258
2034	280,000	104,000	384,000	235,544	35,800.33	271,344	515,544	139,800.33	655,344
2035	295,000	92,800	387,800	242,964	28,263.84	271,227	537,964	121,063.84	659,027
2036	305,000	81,000	386,000	250,617	20,489.94	271,107	555,617	101,489.94	657,107
2037	320,000	68,800	388,800	258,511	12,471.17	270,983	578,511	81,271.17	659,783
2038	330,000	56,000	386,000	<u>266,655</u>	<u>4,199.81</u>	<u>270,854</u>	596,655	60,199.81	656,854
2039	345,000	42,800	387,800				345,000	42,800.00	387,800
2040	355,000	29,000	384,000				355,000	29,000.00	384,000
2041	<u>370,000</u>	<u>14,800</u>	<u>384,800</u>				<u>370,000</u>	<u>14,800.00</u>	<u>384,800</u>
TOTAL	5,795,000	3,085,300	8,880,300	3,700,000	1,378,391	5,078,391	14,914,000	5,422,000	20,336,000

SPECIAL REVENUES

ECONOMIC DEVELOPMENT CORPORATION

MISSION STATEMENT

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

- **Promote Seabrook branding, image enhancement, communication and key marketing initiatives.**
 - Develop branding campaign with distinct branding and signage for each district within the city: The Point, Old Seabrook, SH146 Corridor, North Seabrook, NASA Parkway / Lakefront.
 - Continue to collaborate with P&Z and City with developing design enhancements to the SH146 corridor, incorporating Seabrook-specific design enhancements.
 - Development of entry signage / gateway into city
 - Support implementation of design enhancement recommendations as outlined in the Comprehensive Master Plan.
- **Focus on the development and promotion of Old Seabrook. This will include:**
 - Development of retail corridor along Main Street
 - Explore city infrastructure issues / options for parking and pedestrian traffic
 - Work with P&Z and City on ordinances / zoning
- **Support initiatives that promote the redevelopment of the business corridor along SH146.**
- **Reviewing and potential expansion of incentives for overall business development incentive for local relocation and new development including district specific incentives.**
- **Provide guidance to the Seabrook City Council on economic development decisions and future land uses.**
- **EDC will make recommendations to the City's Capital Improvement Program (CIP) for capital projects such as streets, drainage and other infrastructure improvements that benefit business development.**

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

EDC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2108	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
SALES TAX	880,433	915,343	945,494	835,619	911,683	835,000	835,000	835,000	835,000	835,000
GRANT PROCEEDS	0	0	0	0	0	0	0	0	0	0
INTEREST INCOME	3,350	9,263	24,057	3,217	32,994	44,969	44,969	2,446	1,200	(132)
OTHER INCOME	2,555	1,530	1,370	0	713	0	1,700	1,800	1,900	2,000
TRSFRR (TO)/FRM OTHR FD	(74,832)	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	811,506	926,136	970,921	838,836	945,390	879,969	881,669	839,246	838,100	836,868
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	739	1,717	186	150	114	150	155	159	164	169
SERVICES	158,758	299,019	464,674	1,951,243	1,465,275	1,463,117	1,477,748	1,492,526	1,007,451	1,017,525
CAPITAL OUTLAY	15,982	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	175,479	300,736	464,859	1,951,393	1,465,389	1,463,267	1,477,903	1,492,685	1,007,615	1,017,694
NET REVENUES	636,027	625,400	506,061	(1,112,557)	(519,999)	(583,298)	(596,233)	(653,439)	(169,515)	(180,826)
FUND BALANCE										
BEGINNING BAL-UNRESTR	2,363,744	2,874,771	3,300,152	3,407,963	3,407,963	2,465,260	1,450,469	619,816	(268,044)	(671,979)
NET REVENUES	636,027	625,400	506,061	(1,112,557)	(519,999)	(583,298)	(596,233)	(653,439)	(169,515)	(180,826)
GENERAL FUND TRANSFER	(125,000)	(200,000)	(200,000)	(200,000)	(227,542)	(234,420)	(234,420)	(234,420)	(234,420)	(234,420)
ENTERPRISE TRANSFER			(198,250)	(195,162)	(195,162)	(197,073)				
FUND BALANCE ENTRY		(20)								
BOND RESERVE ELIMIN	0		0	0	0	0	0	0	0	0
ENDING BAL-UNRESTR	2,874,771	3,300,152	3,407,963	1,900,244	2,465,260	1,450,469	619,816	(268,044)	(671,979)	(1,087,225)
Bond Reserve	0	0	0	0	0	0	0	0	0	0
Emergency Reserve	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
FUND BALANCES-RESTR.	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
TOTAL EDC FUND BALANCE	3,054,771.11	3,480,152	3,587,963	2,080,244	2,645,260	1,630,469	799,816	-88,044	-491,979	-907,225

**CITY OF SEABROOK
2018-19 BUDGET
FUND 70 - EDC**

707 - EDC

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS 2018 FORECAST		2019 BUDGET VS 2018 BUDGET	
	2015	2016	2017	2018 BUDGET	2018 FORECAST	2019 BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
	4010 OFFICE SUPPLIES	258	1,717	186	150	114	150	36	31.44%	0
4150 SMALL EQUIPMENT	481	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SUPPLIES	739	1,717	186	150	114	150	36	19.32%	0	0.00%
5010 ADVERTISING	64,758	65,678	62,580	84,000	55,582	84,000	28,418	51.13%	0	0.00%
5020 DUES & SUBSCRIPTIONS	1,169	1,383	2,959	2,840	449	2,840	2,391	532.98%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	0	2,160	11,580	3,245	5,190	3,245	(1,945)	-37.47%	0	0.00%
5182 TRAIL MAINTENANCE	0	18,767	29,434	30,000	23,522	30,000	6,478	27.54%	0	0.00%
5215 PROF FEES - ENGINEERING	3,956	0	6,485	40,000	23,151	25,000	1,849	7.99%	(15,000)	-37.50%
5220 PROF FEES - LEGAL	29,768	33,001	38,128	36,000	40,309	36,000	(4,309)	-10.69%	0	0.00%
5227 PROF FEES - CONSULTING	42,972	122,645	82,333	69,558	52,116	48,558	(3,558)	-6.83%	(21,000)	-30.19%
5300 TRAINING & CONFERENCE	14,700	14,074	14,353	20,000	20,485	19,000	(1,485)	-7.25%	(1,000)	-5.00%
5400 TELEPHONE	582	490	394	0	131	0	(131)	-100.00%	0	0.00%
5465 MISC EXPENDITURES	854	821	189	1,000	1,029	1,000	(29)	-2.78%	0	0.00%
5610 BUSINESS INCENTIVES	0	0	0	0	0	0	0	0.00%	0	0.00%
5617 ECONOMIC DEVELOPMENT PROJECTS	0	40,000	188,037	1,164,600	851,558	713,474	(138,084)	-16.22%	(451,126)	-38.74%
5620 ECONOMIC DEVELOPMENT INCENTIVES	0	0	28,202	500,000	541,769	500,000	(41,769)	-7.71%	0	0.00%
TOTAL SERVICES	158,758	299,019	464,674	1,951,243	1,615,289	1,463,117	(152,172)	-32.75%	(488,126)	-25.02%
6020 EQUIPMENT	15,982	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%
6036 WATERFRONT	0	0	0	0	0	0	0	0.00%	0	0.00%
6250 GENERAL FUND REIMBURSEMENT	125,000	200,000	200,000	227,542	227,542	234,420	6,878	3.02%	6,878	3.02%
6255 TRANSFER TO ENTERPRISE FUND PROJECT	0	0	198,250	195,162	195,162	197,073	1,911	0.98%	0	0.00%
6325 REDEMPTION OF BONDS	0	0	0	0	0	0	0	0.00%	0	0.00%
6350 INTEREST ON BONDS & CERT	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	140,982	200,000	398,250	422,704	422,704	431,493	8,789	2.21%	6,878	1.63%
TOTAL EXPENDITURES	300,479	500,736	863,109	2,374,097	2,038,107	1,894,760	(143,347)	-16.61%	(481,248)	-20.27%

EDC BUDGET FOR FY 2018-2019

ACCOUNT	EXPENSE ACCOUNT TITLE	
	• Expense Detail	
4010	OFFICE SUPPLIES	\$150
5010	ADVERTISING <i>(no greater than 10% of total revenues)</i>	\$84,000
	• Print & online advertising	62,000
	• Seabrook event sponsorship	10,000
	• Promotional items	12,000
5020	DUES & SUBSCRIPTIONS	\$2,840
	• Archive Social Web Services (for open records reporting)	1,600
	• Texas Economic Development Council (TEDC)	500
	• International Economic Development Council (IEDC)	450
	• Houston Economics Club	150
	• International Council of Shopping Centers (ICSC)	100
	• Annual Bank of America credit card fee	40
5030	SERVICES	\$3,245
	• Website hosting and maintenance	3,200
	• EDC domains	45
5182	TRAIL MAINTENANCE	\$30,000
5215	ENGINEERING / GIS	\$25,000
5220	LEGAL	\$36,000
5227	CONSULTING	\$48,558
	• Bay Area Houston Economic Partnership (2017-2020)	20,000
	• Marsh Darcy Partners Consulting Services	16,058
	• Economic Alliance Houston Port Region (2015-2018)	12,500
5300	TRAINING & CONFERENCE	\$19,000
	• BAHEP table for annual banquet (8 seats)	1,500
	• BAHEP trip to Washington D.C. (1 person)	2,500
	• Economic Alliance table for annual banquet (8 seats)	1,000
	• Economic Alliance trip to Washington, DC (1 person)	2,000
	• ICSC Annual Conference in Las Vegas (May 2019)	2,500
	• Keels & Wheels Preview Event (May 2019)	2,000
	• Meetings, Events and Luncheons	1,000
	• Retail Live Conference in Austin, TX (Aug 2019)	1,500
	• Seabrook Economic Development Summit	3,000
	• TEDC Quarterly Conferences	2,000
5465	MISCELLANEOUS (cell phone, bank fees, board items)	\$1,000
5617	ECONOMIC DEVELOPMENT PROJECTS	\$713,474
	• Old Seabrook Project (Resolution # 2017-11)	\$267,474
	• SH 146 Beautification Projects	\$300,000
	• SH 146 Gateway and Branding Projects	\$100,000
	• H-GAC Livable Centers Project	\$46,000
5620	ECONOMIC DEVELOPMENT INCENTIVE PROGRAMS	\$500,000
	TOTAL SERVICES & SUPPLIES	\$1,463,267
	TOTAL CAPITAL OUTLAY	\$0
	TOTAL EXPENDITURES	\$1,463,267
	INTERFUND TRANSFERS	
6250	ADMINISTRATIVE SERVICES AGREEMENT	\$234,420
6255	TRANSFER TO ENTERPRISE FUND PROJECT	\$197,073
	TOTAL	\$1,894,760

CRIME CONTROL & PREVENTION DISTRICT

MISSION STATEMENT

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

Accomplishments on Budget Year 2017-18 Objectives

- Crime Prevention Programs *Completed*
- Completed Planning for Citizen Police Academy Completed
- Completed Training for R.A.D. Completed
- Youth Tours
- Outreach Presentation for Schools
- Establish hours utilizing the ATV on trails and parks(in-progress) *Not Complete (Staffing)*
- Increased hours on marine patrol *Completed 10%*
- Marine training with USCG *Completed*
- Established funding of Public Safety Vehicle Replacement Program *Completed*

Goals for Budget Year 2018-19 Include:

- Fleet Preventative Maintenance Program
- Additional Training for Officers
 - De-escalation
 - Traffic
 - Active Shooter
- RAD Course in Public Works training room
- Establish hours utilizing the ATV on trails and parks(in-progress)

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

CRIME DISTRICT	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
SALES TAX	830,041	881,542	916,352	799,216	884,010	799,216	799,216	799,216	799,216	799,216
INTEREST INCOME	217	2,362	3,634	1,182	7,407	17,187	17,702	18,233	18,780	19,344
MISC. REVENUE	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	830,258	883,904	919,987	800,398	891,416	816,403	816,918	817,449	817,996	818,560
BASE EXPENSES										
PERSONNEL SERVICES	461,212	467,861	442,582	582,618	514,901	580,194	597,600	615,528	633,994	653,013
MATERIALS & SUPPLIES	6,197	2,906	5,134	15,000	8,198	9,500	9,785	10,079	10,381	10,692
SERVICES	38,247	33,024	32,076	51,000	33,110	103,000	106,090	109,273	112,551	115,927
CAPITAL OUTLAY	51,386	0	0	0	0	45,000	0	0	0	0
TOTAL EXPENSES	557,042	503,790	479,793	648,618	556,209	737,694	713,475	734,879	756,925	779,633
NET REVENUES	273,215	380,114	440,194	151,780	335,207	78,709	103,443	82,570	61,071	38,927
FUND BALANCE										
BEGINNING BALANCE	519,292	792,507	1,172,621	780,478	780,478	954,807	832,268	761,402	669,662	555,491
NET REVENUES	273,215	380,114	440,194	151,780	335,207	78,709	103,443	82,570	61,071	38,927
TRSFYR TO PS FLEET	0	0	(832,337)	(160,879)	(160,879)	(201,247)	(174,310)	(174,310)	(175,242)	(177,823)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	792,507	1,172,621	780,478	771,379	954,807	832,268	761,402	669,662	555,491	416,594

**CITY OF SEABROOK
2018-2019 BUDGET
FUND 50 - CRIME DISTRICT**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	287,677	308,804	302,878	398,376	340,029	399,452	59,423	17.48%	1,076	0.27%
3011 EDUCATION	10,176	7,803	6,485	10,980	9,270	10,920	1,650	17.80%	(60)	-0.55%
3012 OVERTIME	35,112	41,850	15,522	15,000	27,424	15,000	(12,424)	-45.30%	0	0.00%
3100 FICA TAXES	24,552	25,692	26,525	32,492	29,420	32,942	3,522	11.97%	451	1.39%
3110 RETIREMENT	48,164	44,851	52,763	68,128	61,941	67,735	5,794	9.35%	(393)	-0.58%
3120 HOSPITALIZATION	48,005	30,780	31,765	49,054	40,824	46,218	5,394	13.21%	(2,836)	-5.78%
3130 WORKERS COMPENSATION	7,526	7,225	6,750	6,431	5,993	6,277	283	4.73%	(154)	-2.40%
3150 GIFT/APPRECIATION CERTIFICATES	0	0	0	300	0	300	300	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	0	855	(107)	1,485	0	1,350	1,350	0.00%	(135)	-9.09%
TOTAL PERSONNEL	461,212	467,861	442,582	582,618	514,901	580,194	65,293	12.68%	(2,051)	-0.35%
4040 GAS & OIL/CITY SUPPLY	6,197	2,906	5,134	15,000	8,198	9,500	1,302	15.88%	(5,500)	-36.67%
TOTAL SUPPLIES	6,197	2,906	5,134	15,000	8,198	9,500	1,302	15.88%	(5,500)	-36.67%
5030 RENTALS & SERVICE AGRMTS	5,501	53	2,078	6,000	3,578	6,000	2,422	67.69%	0	0.00%
5110 MAINT-AUTOS/EQUIP	850	7,304	2,084	5,000	3,342	32,000	28,658	857.59%	27,000	540.00%
5300 TRAINING & CONFERENCE	20	0	800	1,000	802	1,000	198	24.73%	0	0.00%
5310 UNIFORMS & LAUNDRY	10,075	3,789	6,218	10,000	5,731	35,000	29,269	510.74%	25,000	250.00%
5340 DETENTION SUPPLIES	11,998	11,618	10,358	10,000	9,745	10,000	255	2.62%	0	0.00%
5465 MISC EXPENDITURES	1,436	3,236	626	4,000	895	4,000	3,105	346.84%	0	0.00%
5490 CRIME PREVENTION DIV EXP	736	1,534	974	2,000	1,360	2,000	640	47.03%	0	0.00%
5491 BIKE PATROL	3,370	506	4,823	5,000	2,361	5,000	2,639	111.78%	0	0.00%
5497 C.I.D.	2,438	4,816	3,900	5,000	4,055	5,000	945	23.29%	0	0.00%
5503 MARINE PATROL	1,824	168	215	3,000	1,242	3,000	1,758	141.60%	0	0.00%
TOTAL SERVICES	38,247	33,024	32,076	51,000	33,110	103,000	69,890	211.08%	52,000	1733.33%
6010 AUTOS & TRUCKS	51,386	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	45,000	45,000	0.00%	45,000	0.00%
6300 TRSFR TO FLEET FLUND	0	0	832,337	160,879	160,879	201,247	40,368	25.09%	40,368	25.09%
	51,386	0	832,337	160,879	160,879	246,247	85,368	53.06%	85,368	53.06%
TOTAL EXPENDITURES	557,042	503,790	1,312,130	809,497	717,088	938,941	221,853	30.94%	129,817	16.04%

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			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
HOTEL OCCUPANCY TAX	511,215	431,603	419,447	439,673	602,421	542,179	542,721	543,264	559,562	576,349
INTEREST INCOME	615	3,665	8,335	7,866	13,601	7,492	7,515	7,541	7,571	7,605
SALTWATER DERBY REVENUE	0	0	30	0	0	0	0	0	0	0
SEABROOK FESTIVAL REVENUE	23,000	105,951	107,532	125,000	92,638	172,700	172,700	172,700	172,700	172,700
PELICAN REVENUE	0	0	8,723	0	3,900	1,300	1,300	1,300	1,300	1,300
BUDGETARY FUND BALANCE	0	0	0	189,969	189,969	26,573	0	0	0	0
CITY CONTRIB SEABROOK FEST	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	534,830	541,220	544,068	762,508	902,529	750,244	724,236	724,805	741,133	757,954
BASE EXPENSES										
PERSONNEL SERVICES	68,074	73,916	105,771	117,103	108,147	115,658	119,128	122,702	126,383	130,175
MATERIALS & SUPPLIES	403	1,078	298	650	4,015	2,000	2,060	2,122	2,185	2,251
SERVICES	247,056	485,826	534,238	638,315	621,967	612,200	630,566	649,483	668,967	689,036
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	315,532	560,820	640,307	756,068	734,128	729,858	751,754	774,307	797,536	821,462
NET REVENUES	219,298	(19,601)	(96,238)	6,440	168,401	20,386	(27,518)	(49,502)	(56,403)	(63,508)
FUND BALANCE										
BEGINNING BALANCE	1,256,042	1,475,340	1,455,739	1,359,501	1,359,501	1,311,359	1,331,745	1,304,227	1,254,725	1,198,323
NET REVENUES	219,298	(19,601)	(96,238)	6,440	168,401	20,386	(27,518)	(49,502)	(56,403)	(63,508)
FUND BALANCE				(189,969)	(189,969)	0				
BUILDING FUND RESERVE - 25%*	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE-RESERVED	1,475,340	1,455,739	1,359,501	1,175,971	1,337,932	1,331,745	1,304,227	1,254,725	1,198,323	1,134,815

**CITY OF SEABROOK
2018-2019 BUDGET
FUND 15 - HOTEL/MOTEL FUND**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
	2015	2016	2017	2018	2018	2019	2018 FORECAST		2018 BUDGET	
				BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	47,137	52,972	76,685	80,637	73,880	79,535	5,654	7.65%	(1,102)	-1.37%
3011 EDUCATION INCENTIVE	740	779	750	750	863	750	(113)		0	0.00%
3012 OVERTIME	55	0	0	0	0	0	0	0.00%	0	0.00%
3014 CAR ALLOWANCE	5,400	1,869	1,800	3,060	2,865	3,060	195	6.81%	0	0.00%
3015 CONTRACT LABOR	0	0	0	0	0	0	0	0.00%	0	0.00%
3100 FICA TAXES	4,014	3,931	5,886	6,460	5,781	6,376	595	10.29%	(84)	-1.30%
3110 RETIREMENT	5,469	7,352	12,083	13,683	12,689	13,390	701	5.53%	(293)	-2.14%
3120 HOSPITALIZATION	5,069	6,813	8,401	11,878	11,819	11,929	110	0.93%	51	0.43%
3130 WORKER'S COMPENSATION	134	115	165	155	133	139	5	4.10%	(16)	-10.50%
3150 GIFT CERTIFICATES	48	0	0	75	82	75	(7)	-8.09%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	9	86	0	405	34	405	371	1087.80%	0	0.00%
TOTAL PERSONNEL	68,074	73,916	105,771	117,103	108,147	115,658	7,512	6.95%	(1,445)	-1.23%
4010 OFFICE SUPPLIES	281.06	542	219	400	1,211	1,000	(211)	-17.41%	600	150.00%
4011 POSTAGE	42.24	51	0	250	36	1,000	964	2651.74%	750	300.00%
4150 SMALL EQUIPMENT	79.98	486	79	0	2,768	0	(2,768)	-100.00%	0	0.00%
TOTAL SUPPLIES	403	1,078	298	650	4,015	2,000	(2,015)	-50.19%	1,350	207.69%
5010 ADVERTISING	94,814.44	128,739	69,169	90,000	118,869	135,000	16,131	13.57%	45,000	50.00%
5020 DUES & SUBSCRIPTIONS	583.19	1,273	6,646	7,500	(7,910)	6,000	13,910	-175.85%	(1,500)	-20.00%
5030 RENTALS & SERVICE AGREEMENTS	1,836.86	0	2,583	3,800	3,114	5,000	1,886	60.56%	1,200	31.58%
5175 JANITORIAL	0.00	0	0	0	0	0	0	0.00%	0	0.00%
5227 PROF FEES - CONSULTING	0.00	38,325	81,535	154,215	144,204	0	(144,204)	-100.00%	(154,215)	-100.00%
5229 PROF FEES - GRANT WRITING	0.00	0	0	0	0	10,000	10,000	0.00%	10,000	0.00%
5293 ARTS	0.00	0	6,909	12,600	13,566	10,000	(3,566)	-26.29%	(2,600)	-20.63%
5294 HISTORICAL PRESERVATION	0.00	0	0	0	0	0	0	0.00%	0	0.00%
5295 FUTURE DEVELOPMENT/PROJECTS	0.00	0	0	0	0	60,000	60,000	0.00%	60,000	0.00%
5296 CONVENTION CENTER	0.00	0	0	0	0	0	0	0.00%	0	0.00%
5300 TRAVEL & CONFERENCE	1,839.47	4,482	5,680	5,500	3,260	8,000	4,740	145.40%	2,500	45.45%
5330 INSURANCE	0.00	0	0	0	0	0	0	0.00%	0	0.00%
5400 TELEPHONE	937.59	1,092	1,660	2,000	1,358	2,000	642	47.32%	0	0.00%
5410 UTILITIES	0.00	0	0	0	0	0	0	0.00%	0	0.00%
5464 SPORTS	0.00	0	0	0	0	0	0	0.00%	0	0.00%
5465 MISCELLANEOUS	455.08	311	487	200	537	1,000	463	86.37%	800	400.00%
5466 EVENTS	144,000	150,000	177,631	192,500	180,685	202,500	21,815	12.07%	10,000	5.19%
5467 SEABROOK FESTIVAL EXP - HOT	2,589.00	28,662	42,443	45,000	37,731	172,700	134,969	357.72%	127,700	283.78%
5468 SEABROOK FESTIVAL EXP - CITY	0.00	132,940	139,496	125,000	126,554	0	(126,554)	-100.00%	(125,000)	-100.00%
5475 CONTINGENCY	0.00	0	0	0	0	0	0	0.00%	0	0.00%
5616 BEACH IMPROVEMENTS	0.00	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL SERVICES	247,056	485,826	534,238	638,315	621,967	612,200	(9,767)	-1.57%	(26,115)	-4.09%
6010 AUTOS & TRUCKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6020 EQUIPMENT	0	0	0	0	0	0	0	0.00%	0	0.00%
6035 FACILITIES/PARKS	0	0	0	0	0	0	0	0.00%	0	0.00%
6039 SIGNAGE	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%	0	0.00%
TOTAL EXPENDITURES	315,532	560,820	640,307	756,068	734,128	729,858	(4,270)	-0.58%	(26,210)	-3.47%

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 Aa3 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 \$.551983 includes a rate of \$.148844 for the repayment of debt.

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

DEBT SERVICE	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
AD VALOREM TAXES	1,678,978	1,956,616	1,936,401	1,924,380	1,924,380	1,937,062	1,936,450	1,940,004	1,937,337	1,938,539
PENALTIES & INTEREST	15,819	16,301	20,860	17,000	17,000	17,000	17,000	17,000	17,000	17,000
INTEREST	1,340	7,590	18,883	12,674	30,736	31,044	31,354	31,668	31,984	32,304
REFUNDING PROCEEDS	0	0	5,365,000	0	0	0	0	0	0	0
TOTAL REVENUES	1,696,137	1,980,506	7,341,143	1,954,054	1,972,116	1,985,106	1,984,804	1,988,671	1,986,321	1,987,843
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	2,925	3,075	5,476,643	5,375	5,375	11,000	16,000	16,000	16,000	16,000
CAPITAL OUTLAY	1,631,885	1,980,667	1,877,144	1,924,380	1,924,380	1,926,062	1,936,450	1,940,004	1,937,337	1,938,539
TOTAL EXPENSES	1,634,810	1,983,742	7,353,787	1,929,755	1,929,755	1,937,062	1,952,450	1,956,004	1,953,337	1,954,539
NET REVENUES	61,327	(3,236)	(12,644)	24,299	42,361	48,044	32,354	32,668	32,984	33,304
FUND BALANCE										
BEGINNING BALANCE	1,738,282	1,799,609	1,796,373	1,783,729	1,783,729	1,826,090	1,874,134	1,906,488	1,939,155	1,972,140
NET REVENUES	61,327	(3,236)	(12,644)	24,299	42,361	48,044	32,354	32,668	32,984	33,304
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	1,799,609	1,796,373	1,783,729	1,808,028	1,826,090	1,874,134	1,906,488	1,939,155	1,972,140	2,005,444

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

YEAR	GO BONDS SERIES 2003			CERTIFICATES OF OBLIGATION SERIES 2010			GO REFUNDING BOND SERIES 2013		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2019	300,000	104,940	404,940	60,000	21,852	81,852	455,000.00	62,217	517,217
2020	310,000	91,740	401,740	60,000	19,667	79,667	455,000.00	53,754	508,754
2021	325,000	78,100	403,100	65,000	17,482	82,482	470,000.00	45,291	515,291
2022	340,000	63,800	403,800	70,000	15,114	85,114	475,000.00	36,549	511,549
2023	355,000	48,840	403,840	70,000	12,565	82,565	490,000.00	27,714	517,714
2024	370,000	33,220	403,220	70,000	10,016	80,016	495,000.00	18,600	513,600
2025	385,000	16,940	401,940	70,000	7,466	77,466	505,000.00	9,393	514,393
2026	0	0	0	70,000	4,917	74,917	0	0	0
2027	0	0	0	65,000	2,367	67,367	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
2031	0	0	0	0	0	0	0	0	0
2032	0	0	0	0	0	0	0	0	0
2033	0	0	0	0	0	0	0	0	0
2034	0	0	0	0	0	0	0	0	0
TOTAL	2,385,000	437,580	2,822,580	600,000	111,445	711,445	3,345,000	253,518	3,598,518

YEAR	GO BONDS SERIES 2015			GO REFUNDING SERIES 2017			GO BONDS TOTAL		
	PRINC	INT	TOTAL	PRINC	INT	TOTAL	PRINC	INT	TOTAL
2019	250,000	222,487	472,487	345,000	104,566	449,566	1,410,000	516,062	1,926,062
2020	265,000	217,485	482,485	350,000	97,804	447,804	1,440,000	480,450	1,920,450
2021	265,000	212,187	477,187	355,000	90,944	445,944	1,480,000	444,004	1,924,004
2022	265,000	206,888	471,888	365,000	83,986	448,986	1,515,000	406,337	1,921,337
2023	265,000	201,588	466,588	375,000	76,832	451,832	1,555,000	367,539	1,922,539
2024	275,000	194,962	469,962	385,000	69,482	454,482	1,595,000	326,280	1,921,280
2025	285,000	188,088	473,088	395,000	61,936	456,936	1,640,000	283,823	1,923,823
2026	250,000	179,537	429,537	1,365,000	54,194	1,419,194	1,685,000	238,648	1,923,648
2027	255,000	172,037	427,037	1,400,000	27,440	1,427,440	1,720,000	201,844	1,921,844
2028	685,000	164,387	849,387	0	0	0	685,000	164,387	849,387
2029	705,000	143,838	848,838	0	0	0	705,000	143,838	848,838
2030	730,000	120,926	850,926	0	0	0	730,000	120,926	850,926
2031	750,000	97,201	847,201	0	0	0	750,000	97,201	847,201
2032	775,000	72,826	847,826	0	0	0	775,000	72,826	847,826
2033	800,000	49,576	849,576	0	0	0	800,000	49,576	849,576
2034	825,000	25,576	850,576	0	0	0	825,000	25,576	850,576
TOTAL	7,645,000	2,469,589	10,114,589	5,335,000	667,184	6,002,184	19,310,000	3,939,316	23,249,316

CAPITAL PROJECTS

CAPITAL BUDGET POLICIES

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

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

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

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

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

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

projected revenues as well as expenditures. This will be necessary in order to make long-term funding and expenditure decisions.

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

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

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

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

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

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

1. The City will develop a multi-year plan for capital improvements and update it annually.

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

The following is a list of recommended debt policies:

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

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

CAPITAL IMPACT FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
IMPACT FEES - WATER	54,816	26,074	94,759	49,725	169,248	76,162	77,685	79,239	80,823	82,440
IMPACT FEES - SEWER	83,785	47,803	141,896	73,396	198,245	89,210	90,994	92,814	94,670	96,564
INTEREST	1,253	7,147	17,712	16,254	36,507	48,945	45,888	11,969	6,020	9,105
TOTAL REVENUES	139,854	81,025	254,367	139,375	404,000	214,317	214,568	184,022	181,513	188,109
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	77,103	53,663	3,101	384,160	0	280,868	220,895	0	0	0
CAPITAL OUTLAY	0	0	99,629	0	0	312,528	1,988,914	534,000	0	0
TOTAL EXPENSES	77,103	53,663	102,730	384,160	0	593,396	2,209,809	534,000	0	0
NET REVENUES	62,751	27,362	151,638	(244,785)	404,000	(379,079)	(1,995,241)	(349,978)	181,513	188,109
FUND BALANCE										
BEG BALANCE UNRESERVED	2,432,638	2,495,389	2,522,751	2,674,389	2,674,389	3,078,389	2,699,310	704,068	354,090	535,604
NET REVENUES	62,751	27,362	151,638	(244,785)	404,000	(379,079)	(1,995,241)	(349,978)	181,513	188,109
RESERVE FUTURE PROJS	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	2,495,389	2,522,751	2,674,389	2,429,604	3,078,389	2,699,310	704,068	354,090	535,604	723,713

***\$1,425,000 Has been budgeted to be spent in 2020 on Pine Gully Treatment Plant Phase 1A

**CITY OF SEABROOK
FUND 28 - CAPITAL IMPROVEMENT PROJECTS
GENERAL**

	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
<i>BASE REVENUES</i>										
INTEREST EARNINGS	0	0	0	0	7,833	7,950	1,480	1,505	1,530	1,556
OTHER REVENUE	0	0	0	0	0	0	0	0	0	0
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
FUND TRANSFER IN	0	0	0	522,183	522,183	350,745	0	0	0	0
TOTAL REVENUES	0	0	0	522,183	530,016	358,695	1,480	1,505	1,530	1,556
<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	143,000	0	97,445	0	0	0	65,000
CAPITAL OUTLAY	0	0	0	0	0	704,225	0	0	0	280,000
TOTAL EXPENSES	0	0	0	143,000	0	801,670	0	0	0	345,000
NET REVENUES	0	0	0	379,183	530,016	(442,975)	1,480	1,505	1,530	(343,444)
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	0	0	0	530,016	87,041	88,521	90,026	91,556
NET REVENUES	0	0	0	379,183	530,016	(442,975)	1,480	1,505	1,530	(343,444)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	379,183	530,016	87,041	88,521	90,026	91,556	(251,888)

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

PW/AC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
<i>BASE REVENUES</i>										
INTEREST EARNINGS	192	509	406	240	629	867	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	0	0	0
BOND PROCEEDS	<u>529,672</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	529,864	509	406	240	629	867	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	19,001	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	<u>9,856</u>	<u>440,623</u>	<u>0</u>	<u>30,240</u>	<u>10,363</u>	<u>51,564</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	28,857	440,623	0	30,240	10,363	51,564	0	0	0	0
NET REVENUES	501,007	(440,114)	406	(30,000)	(9,734)	(50,697)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	501,007	60,893	61,298	61,298	51,564	867	867	867	867
NET REVENUES	501,007	(440,114)	406	(30,000)	(9,734)	(50,697)	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	501,007	60,893	61,298	31,298	51,564	867	867	867	867	867

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

PW/AC	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
<i>BASE REVENUES</i>										
INTEREST EARNINGS	2,568	19,371	18,648	2,500	1,805	0	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	0	0	0
BOND PROCEEDS	6,910,957	0	0	0	0	0	0	0	0	0
		776,000	0	0	0	0	0	0	0	0
TOTAL REVENUES	6,913,524	19,371	18,648	2,500	1,805	0	0	0	0	0
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	0	0	2,563	0	0	0	0	0	0	0
SERVICES	212,666	159,175	98,136	8,650	8,650	0	0	0	0	0
CAPITAL OUTLAY	0	<u>1,063,121</u>	<u>6,110,917</u>	<u>74,121</u>	<u>56,057</u>	<u>18,063</u>	0	0	0	0
TOTAL EXPENSES	212,666	1,222,296	6,211,616	82,771	64,707	18,063	0	0	0	0
NET REVENUES	6,700,858	(1,202,924)	(6,192,968)	(80,271)	(62,902)	(18,063)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	6,700,858	6,273,934	80,966	80,966	18,063	0	0	0	0
NET REVENUES	6,700,858	(1,202,924)	(6,192,968)	(80,271)	(62,902)	(18,063)	0	0	0	0
TRANSFER IN	0	776,000	0	0	0	0	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	6,700,858	6,273,934	80,966	695	18,063	0	0	0	0	0

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

FIRE DEPT PROJECT FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
<i>BASE REVENUES</i>										
INTEREST EARNINGS	89	69	175	0	229	0	0	0	0	0
BOND PROCEEDS	736,489	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	736,578	69	175	0	229	0	0	0	0	0
<i>BASE EXPENSES</i>										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	2,451	0	0	0	0	0	0	0	0	0
SERVICES	12,710	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	705,984	0	0	26,538	0	26,538	0	0	0	0
TOTAL EXPENSES	721,145	0	0	26,538	0	26,538	0	0	0	0
NET REVENUES	15,434	69	175	(26,538)	229	(26,538)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	10,935	26,369	26,438	26,613	26,613	26,842	304	304	304	304
NET REVENUES	15,434	69	175	(26,538)	229	(26,538)	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	26,369	26,438	26,613	75	26,842	304	304	304	304	304

**CITY OF SEABROOK
FUND 29 - CAPITAL PROJECTS
WW/SS CO 2016A**

	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
<i>BASE REVENUES</i>										
INTEREST EARNINGS	0	0	45,029	53,401	86,000	74,584	738	48	49	49
OTHER REVENUE	0	0	0	0	0	0	0	0	0	0
BOND PROCEEDS	0	0	6,956,183	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	7,001,212	53,401	86,000	74,584	738	48	49	49
<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	3,321	425,710	797,313	590,605	152,430	39,334	0	0	0
CAPITAL OUTLAY	0	0	0	2,338,320	1,680,300	4,227,391	38,060	0	0	0
TOTAL EXPENSES	0	3,321	425,710	3,135,633	2,270,905	4,379,821	77,394	0	0	0
NET REVENUES	0	(3,321)	6,575,502	(3,082,232)	(2,184,905)	(4,305,237)	(76,656)	48	49	49
<i>FUND BALANCE</i>										
BEGINNING BALANCE	0	0	(3,321)	6,572,181	6,572,181	4,387,276	82,039	5,383	5,431	5,480
NET REVENUES	0	(3,321)	6,575,502	(3,082,232)	(2,184,905)	(4,305,237)	(76,656)	48	49	49
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	(3,321)	6,572,181	3,489,949	4,387,276	82,039	5,383	5,431	5,480	5,530

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

WATER TANK RELOCATION	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
INTEREST EARNINGS	151	5,843	14,711	3,000	13,220	6,301	5,069	5,155	5,243	5,332
BOND PROCEEDS	0	2,500,000	0	0	0	0	0	0	0	0
TOTAL REVENUES	151	2,505,843	14,711	3,000	13,220	6,301	5,069	5,155	5,243	5,332
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	1,188	32,650	119,939	0	19,912	0	0	0	0	0
CAPITAL OUTLAY	0	0	1,385,545	770,066	529,441	446,402	0	0	0	0
TOTAL EXPENSES	1,188	32,650	1,505,483	770,066	549,353	446,402	0	0	0	0
NET REVENUES	(1,037)	2,473,193	(1,490,773)	(767,066)	(536,133)	(440,101)	5,069	5,155	5,243	5,332
FUND BALANCE										
BEGINNING BALANCE	293,031	291,994	2,765,187	1,274,414	1,274,414	738,281	298,180	303,249	308,404	313,647
NET REVENUES	(1,037)	2,473,193	(1,490,773)	(767,066)	(536,133)	(440,101)	5,069	5,155	5,243	5,332
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	291,994	2,765,187	1,274,414	507,348	738,281	298,180	303,249	308,404	313,647	318,979

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			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
<i>BASE REVENUES</i>										
EDUCATION GRANT	0	2,626	2,505	0	2,484	1,000	1,030	1,061	1,093	1,126
INTEREST	0	0	0	0	0	0	0	0	0	0
TRANSFER	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	2,626	2,505	0	2,484	1,000	1,030	1,061	1,093	1,126
<i>BASE EXPENSES</i>										
SERVICES	967	4,073	0	3,203	1,150	7,036	1,030	1,061	1,093	1,126
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	967	4,073	0	3,203	1,150	7,036	1,030	1,061	1,093	1,126
NET REVENUES	(967)	(1,447)	2,505	(3,203)	1,334	(6,036)	0	0	0	0
<i>FUND BALANCE</i>										
BEGINNING BALANCE	2,996	2,029	3,198	5,703	5,703	7,036	1,000	1,000	1,000	1,000
NET REVENUES	(967)	(1,447)	2,505	(3,203)	1,334	(6,036)	0	0	0	0
CAFR	0	2,616	0	0	0	0	0	0	0	0
ENDING BALANCE	2,029	3,198	5,703	2,500	7,036	1,000	1,000	1,000	1,000	1,000

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			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
CHILD SAFETY REVENUE	15,072	16,650	14,776	14,400	14,792	14,792	15,236	15,693	16,164	16,649
INTEREST	17	93	213	65	396	574	591	609	627	646
TOTAL REVENUES	15,089	16,743	14,990	14,465	15,189	15,366	15,827	16,302	16,791	17,295
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	8,000	9,500	9,500	9,800
MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	12,683	14,886	17,580	40,000	16,621	40,000	5,100	5,100	5,100	5,100
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	12,683	14,886	17,580	40,000	16,621	40,000	13,100	14,600	14,600	14,900
NET REVENUES	2,406	1,856	(2,590)	(25,535)	(1,432)	(24,634)	2,727	1,702	2,191	2,395
FUND BALANCE										
BEGINNING BALANCE	33,517	35,923	37,779	35,189	35,189	33,757	9,123	11,850	13,552	15,744
NET REVENUES	2,406	1,856	(2,590)	(25,535)	(1,432)	(24,634)	2,727	1,702	2,191	2,395
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	35,923	37,779	35,189	9,654	33,757	9,123	11,850	13,552	15,744	18,138

STEP FINES

FUNCTION

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

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

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

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

STEP FINES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
STEP FINES	35,691	30,231	10,328	15,000	8,551	9,235	8,808	9,072	9,344	9,624
INTEREST	17	198	134	15	166	457	25	25	25	25
MISC REVENUE	<u>6,500</u>	<u>1,500</u>	<u>500</u>	0	0	0	0	0	0	0
TOTAL REVENUES	42,208	31,929	10,962	15,015	8,717	9,692	8,833	9,097	9,369	9,649
BASE EXPENSES										
PERSONNEL	11,071	3,099	3,727	8,702	2,284	8,702	8,963	9,232	9,509	9,794
SUPPLIES	2,198	0	0	0	0	0	0	0	0	0
SERVICES	0	19	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	<u>0</u>	<u>35,613</u>	<u>47,030</u>	<u>29,059</u>	<u>0</u>	<u>29,059</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENSES	13,270	38,731	50,757	37,761	2,284	37,761	8,963	9,232	9,509	9,794
NET REVENUES	28,939	(6,802)	(39,795)	(22,746)	6,433	(28,069)	(130)	(135)	(140)	(145)
FUND BALANCE										
BEGINNING BALANCE	40,534	69,473	62,670	22,875	22,875	29,308	1,239	1,109	974	834
NET REVENUES	28,939	(6,802)	(39,795)	(22,746)	6,433	(28,069)	(130)	(135)	(140)	(145)
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	69,473	62,670	22,875	129	29,308	1,239	1,109	974	834	689

SEIZURE FUNDS

FUNCTION

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

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

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

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
INTEREST	36	223	252	175	416	819	0	0	0	0
SEIZURE REVENUE	121	24,321	0	0	8,281	0	0	0	0	0
TOTAL REVENUES	157	24,544	252	175	8,697	819	0	0	0	0
BASE EXPENSES										
SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	5,014	19	19	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	24,384	32,838	41,045	0	49,618	0	0	0	0
TOTAL EXPENSES	5,014	24,403	32,858	41,045	0	49,618	0	0	0	0
NET REVENUES	(4,856)	141	(32,605)	(40,870)	8,697	(48,799)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	78,242	73,386	73,526	40,921	40,921	49,618	819	819	819	819
NET REVENUES	(4,856)	141	(32,605)	(40,870)	8,697	(48,799)	0	0	0	0
TRANSFER FROM/(TO)	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	73,386	73,526	40,921	51	49,618	819	819	819	819	819

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

SEIZURE FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2017	2017	2018	PROJECTED			
	2014	2015	2016	BUDGET	FORECAST	BUDGET	2019	2020	2021	2022
BASE REVENUES										
GRANT REVENUE	13,708	1,769	0	0	0	0	0	0	0	0
INTEREST	12	43	105	0	187	0	0	0	0	0
SEIZURE REVENUE	0	0	0	0	0	0	0	0	0	0
TRANSFER FROM/(TO)	0	(2,616)	0	0	0	0	0	0	0	0
TOTAL REVENUES	13,720	(803)	105	0	187	0	0	0	0	0
BASE EXPENSES										
PERSONNEL	20,574	3,793	0	7,000	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0	0	0	0	0
SERVICES	8,036	1,275	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	14,925	0	14,448	0	0	0	0
TOTAL EXPENSES	28,610	5,068	0	21,925	0	14,448	0	0	0	0
NET REVENUES	(14,890)	(5,872)	105	(21,925)	187	(14,448)	0	0	0	0
FUND BALANCE										
BEGINNING BALANCE	37,574	22,684	16,813	16,917	16,917	14,488	40	40	40	40
NET REVENUES	(14,890)	(5,872)	105	(21,925)	187	(14,448)	0	0	0	0
TRANSFER FROM/(TO)	0	0	0	0	(2,616)	0	0	0	0	0
ENDING BALANCE	22,684	16,813	16,917	(5,008)	14,488	40	40	40	40	40

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			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
PARK IMPACT FEES	6,500	3,500	70,000	35,000	8,500	24,000	14,000	7,700	7,777	7,855
INTEREST	53	290	508	456	1,017	981	1,011	1,041	1,062	1,083
PARK DONATIONS	0	11,349	3,243	0	400	400	0	0	0	0
	45,675	(5,882)	0	0	0	0	0	0	0	0
TOTAL REVENUES	52,228	9,257	73,752	35,456	9,917	25,381	15,011	8,741	8,839	8,938
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	1,397	27,624	26,434	0	14,124	15,000	3,000	2,500	2,500	2,500
CAPITAL OUTLAY	3,617	66,849	35,482	76,000	27,000	68,000	0	0	0	0
TOTAL EXPENSES	5,014	94,473	61,916	76,000	41,124	83,000	3,000	2,500	2,500	2,500
NET REVENUES	47,214	(85,216)	11,836	(40,544)	(31,207)	(57,619)	12,011	6,241	6,339	6,438
FUND BALANCE										
BEGINNING BALANCE	115,101	162,315	77,099	88,934	88,934	57,727	109	12,119	18,360	24,699
NET REVENUES	47,214	(85,216)	11,836	(40,544)	(31,207)	(57,619)	12,011	6,241	6,339	6,438
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	162,315	77,099	88,934	48,390	57,727	109	12,119	18,360	24,699	31,137

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			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
RENTAL INCOME	45,326	19,523	23,687	30,000	36,814	30,000	30,900	31,827	32,782	33,765
WORKSHOPS			1,035	1,500	30	1,500	1,500	1,500	1,500	1,500
INTEREST INCOME	13	235	534	317	1,166	317	569	549	525	494
TRANSFER IN FRM GF	0	0	0	0	0	0	1,220	1,567	1,499	1,411
TOTAL REVENUES	45,339	19,758	25,256	31,817	38,010	31,817	32,120	33,394	34,281	35,177
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	1,248	1,329	1,741	3,250	2,950	3,250	3,510	3,686	3,870	4,063
SERVICES	31,070	23,490	24,199	29,220	22,800	29,220	31,558	33,135	34,792	36,532
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	32,318	24,819	25,940	32,470	25,750	32,470	35,068	36,821	38,662	40,595
NET REVENUES	13,021	(5,061)	(684)	(653)	12,260	(653)	(2,948)	(3,426)	(4,381)	(5,419)
FUND BALANCE										
BEGINNING BALANCE	62,439	75,460	70,399	69,715	69,715	81,975	81,322	78,374	74,948	70,567
NET REVENUES	13,021	(5,061)	(684)	(653)	12,260	(653)	(2,948)	(3,426)	(4,381)	(5,419)
ENDING BALANCE-UNRESERVED	75,460	70,399	69,715	69,062	81,975	81,322	78,374	74,948	70,567	65,148

**CITY OF SEABROOK
2018-2019 BUDGET
FUND 41 - CAROTHERS COASTAL GARDENS**

EXPENSE ACCOUNTS	FOR FISCAL YEAR ENDING SEPTEMBER 30,						2019 BUDGET VS		2019 BUDGET VS	
				2018	2018	2019	2018 FORECAST		2018 BUDGET	
	2015	2016	2017	BUDGET	FORECAST	BUDGET	\$CHANGE	%CHANGE	\$CHANGE	%CHANGE
3010 SALARIES	N/A	N/A	N/A	0	0	0	0	0.00%	0	0.00%
3011 EDUCATION INCENTIVE	N/A	N/A	N/A	0	0	0				
3013 SALARIES-SUMMER EMPL	N/A	N/A	N/A	0	0	0				
3100 FICA	N/A	N/A	N/A	0	0	0	0	0.00%	0	0.00%
3110 RETIREMENT	N/A	N/A	N/A	0	0	0	0	0.00%	0	0.00%
3120 HOSPITALIZATION	N/A	N/A	N/A	0	0	0	0	0.00%	0	0.00%
3130 WORKER'S COMPENSATION	N/A	N/A	N/A	0	0	0	0	0.00%	0	0.00%
3150 GIFT/APPRECIATION CERTIFICATES	N/A	N/A	N/A	0	0	0	0	0.00%	0	0.00%
3350 UNEMPLOYMENT BENEFITS	N/A	N/A	N/A	0	0	0	0	0.00%	0	0.00%
TOTAL PERSONNEL	0	0	0	0	0	0	0	0.00%	0	0.00%
4095 NURSERY SUPPLIES	0	171	281	1,500	1,300	1,500	200	15.38%	0	0.00%
4150 SMALL TOOLS & EQUIP	553	927	1,460	1,500	1,500	1,500	0	0.00%	0	0.00%
4400 MISC SUPPLIES	695	230	0	250	150	250	100	66.67%	0	0.00%
TOTAL SUPPLIES	1,248	1,329	1,741	3,250	2,950	3,250	100	3.39%	0	0.00%
5010 ADVERTISING	0	0	0	0	0	0	0	0.00%	0	0.00%
5020 DUES & SUBSCRIPTIONS	40	0	0	0	0	0	0	0.00%	0	0.00%
5030 RENTALS & SERVICE AGRMTS	4,291	2,694	1,896	3,500	3,300	3,500	200	6.06%	0	0.00%
5175 JANITORIAL SERVICES	6,620	3,220	5,940	7,500	6,000	7,500	1,500	25.00%	0	0.00%
5180 MAINT BLDGS & GRNDS	6,238	7,123	5,766	5,000	2,500	5,000	2,500	100.00%	0	0.00%
5240 CONTRACT SVCS-MOWING	3,774	1,160	0	1,000	500	1,000	500	100.00%	0	0.00%
5275 ELECTRICAL SERVICES	0	216	0	1,000	1,000	1,000	0	0.00%	0	0.00%
5300 TRAINING & CONFERENCE	0	0	85	0	90	0	(90)	-100.00%	0	0.00%
5400 TELEPHONE	738	918	890	1,020	925	1,020	95	10.27%	0	0.00%
5410 UTILITIES	8,131	6,602	8,206	8,000	6,700	8,000	1,300	19.40%	0	0.00%
5464 EVENT CLASSES	0	0	573	1,200	785	1,200	415	52.87%	0	0.00%
5465 MISC EXPENDITURES	1,238	1,557	843	1,000	1,000	1,000	0	0.00%	0	0.00%
TOTAL SERVICES	31,070	23,490	24,199	29,220	22,800	29,220	6,420	28.16%	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	32,318	24,819	25,940	32,470	25,750	32,470	6,520	25.32%	0	0.00%

PUBLIC SAFETY FUND

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

The purchase requests could include the following:

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

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

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

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

PUBLIC SAFETY FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
<i>BASE REVENUES</i>										
INTEREST	90	613	1,660	1,000	3,600	3,368	3,551	3,657	3,767	3,880
CONTRIBUTIONS	<u>99,431</u>	101,600	103,391	<u>100,000</u>	<u>103,822</u>	<u>104,341</u>	<u>104,863</u>	<u>105,387</u>	<u>105,598</u>	<u>105,809</u>
TOTAL REVENUES	99,521	102,212	105,051	101,000	107,422	107,709	108,413	109,044	109,365	109,689
<i>BASE EXPENSES</i>										
SUPPLIES	11,043	39,601	16,742	73,756	73,756	0	0	3,657	3,767	3,880
SERVICES	8,463	6,342	314	300	311	0	0	0	0	0
CAPITAL OUTLAY	<u>54,411</u>	<u>25,026</u>	<u>24,686</u>	<u>149,175</u>	<u>149,175</u>	<u>96,679</u>	<u>93,907</u>	<u>94,377</u>	<u>94,848</u>	<u>95,038</u>
TOTAL EXPENSES	73,917	70,969	41,742	223,231	223,242	96,679	93,907	98,034	98,615	98,918
NET REVENUES	25,604	31,244	63,309	(122,231)	(115,820)	11,030	14,506	11,011	10,749	10,771
<i>FUND BALANCE</i>										
BEGINNING BALANCE	193,487	219,091	250,334	313,643	313,643	197,823	208,853	223,359	234,370	245,119
NET REVENUES	25,604	31,244	63,309	(122,231)	(115,820)	11,030	14,506	11,011	10,749	10,771
	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	219,091	250,334	313,643	191,412	197,823	208,853	223,359	234,370	245,119	255,890

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			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
MUN COURT SECURITY FEES	7,670	7,800	7,175	7,400	6,264	7,000	7,210	7,426	7,575	7,764
INTEREST	11	69	209	7	334	582	499	494	493	494
TOTAL REVENUES	7,681	7,869	7,384	7,407	6,598	7,582	7,210	7,426	7,575	7,764
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	7,500	7,500	7,500	0	0	0	0
MATERIALS & SUPPLIES	0	243	0	0	0	0	0	0	0	0
SERVICES	0	0	0	5,000	0	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY	0	9,058	0	28,000	0	0	2,500	2,500	2,500	2,500
TOTAL EXPENSES	0	9,301	0	40,500	7,500	12,500	7,500	7,500	7,500	7,500
NET REVENUES	7,681	(1,432)	7,384	(33,093)	(902)	(4,918)	(290)	(74)	75	264
FUND BALANCE										
BEGINNING BALANCE	29,025	36,706	35,273	35,157	35,157	34,255	29,337	29,047	28,974	29,048
NET REVENUES	7,681	(1,432)	7,384	(33,093)	(902)	(4,918)	(290)	(74)	75	264
TRSRFR TO OTHER FUNDS	0	0	(7,500)	0	0	0	0	0	0	0
ENDING BALANCE	36,706	35,273	35,157	2,064	34,255	29,337	29,047	28,974	29,048	29,313

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			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
COURT TECHNOLOGY FEES	10,230	10,408	9,566	9,500	8,352	8,500	8,925	9,014	9,122	9,396
INTEREST	3	25	114	120	114	120	90	80	72	65
TOTAL REVENUES	10,234	10,433	9,681	9,620	8,466	8,620	8,925	9,014	9,122	9,396
BASE EXPENSES										
PERSONNEL SERVICES	0	0	0	0	0	0	0	0	0	0
MATERIALS & SUPPLIES	4,257	4,359	9,505	4,100	5,621	4,100	0	0	0	0
SERVICES	0	0	11,397	0	9,500	9,500	9,500	9,500	9,500	9,500
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	4,257	4,359	20,902	4,100	15,121	13,600	9,500	9,500	9,500	9,500
NET REVENUES	5,976	6,074	(11,221)	5,520	(6,655)	(4,980)	(575)	(486)	(378)	(104)
FUND BALANCE										
BEGINNING BALANCE	16,080	22,056	28,130	16,909	16,909	10,254	5,274	4,699	4,213	3,836
NET REVENUES	5,976	6,074	(11,221)	5,520	(6,655)	(4,980)	(575)	(486)	(378)	(104)
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	22,056	28,130	16,909	22,429	10,254	5,274	4,699	4,213	3,836	3,732

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

MUNICIPAL COURT TIME	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
TIME PAYMENT FEES	834	918	874	850	924	850	859	876	902	934
INTEREST	5	43	104	50	186	348	165	132	132	132
TOTAL REVENUES	839	961	978	900	1,110	1,198	1,024	1,007	1,034	1,066
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	60	1,993	2,067	12,000	0	12,000	3,000	1,000	1,000	800
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	60	1,993	2,067	12,000	0	12,000	3,000	1,000	1,000	800
NET REVENUES	779	(1,033)	(1,089)	(11,100)	1,110	(10,802)	(1,976)	7	34	266
FUND BALANCE										
BEGINNING BALANCE	20,758	21,537	20,504	19,415	19,415	20,525	9,723	7,747	7,755	7,788
NET REVENUES	779	(1,033)	(1,089)	(11,100)	1,110	(10,802)	(1,976)	7	34	266
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	21,537	20,504	19,415	8,315	20,525	9,723	7,747	7,755	7,788	8,054

PEG FUND

FUNCTION

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

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

PEG	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
FRANCHISE TAX	40,800	36,424	44,526	34,000	36,258	37,000	37,370	37,744	38,121	38,502
INTEREST	4	238	663	300	1,402	2,800	2,800	2,800	2,800	2,800
TOTAL REVENUES	40,804	36,661	45,189	34,300	37,660	39,800	40,170	40,544	40,921	41,302
BASE EXPENSES										
SUPPLIES	6,978	6,229	5,193	10,000	1,543	10,000	10,000	10,000	10,000	10,000
SERVICES	50	5,334	1,597	3,200	1,597	3,200	3,200	3,200	3,200	3,200
CAPITAL OUTLAY	0	0	0	70,000	1,636	175,000	2,800	2,800	2,800	2,800
TOTAL EXPENSES	7,028	11,564	6,790	83,200	4,776	188,200	16,000	16,000	16,000	16,000
NET REVENUES	33,777	25,098	38,400	(48,900)	32,883	(148,400)	24,170	24,544	24,921	25,302
FUND BALANCE										
BEGINNING BALANCE	42,787	76,564	101,661	140,061	140,061	172,945	24,545	48,715	73,258	98,179
NET REVENUES	33,777	25,098	38,400	(48,900)	32,883	(148,400)	24,170	24,544	24,921	25,302
	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	76,564	101,661	140,061	91,161	172,945	24,545	48,715	73,258	98,179	123,482

BUDGET STABILIZATION FUND

FUNCTION

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

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

BUDGET STABILIZATION FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
INTEREST	415	2,315	5,588	5,654	10,004	13,938	14,077	14,218	14,360	14,504
TRANSFERS IN	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	415	2,315	5,588	5,654	10,004	13,938	14,077	14,218	14,360	14,504
BASE EXPENSES										
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	415	2,315	5,588	5,654	10,004	13,938	14,077	14,218	14,360	14,504
FUND BALANCE										
BEGINNING BALANCE	801,561	801,976	804,291	809,879	809,879	819,883	833,821	847,899	862,117	876,477
NET REVENUES	415	2,315	5,588	5,654	10,004	13,938	14,077	14,218	14,360	14,504
ENDING BALANCE	801,976	804,291	809,879	815,533	819,883	833,821	847,899	862,117	876,477	890,981

WATER RATE STABILIZATION FUND

FUNCTION

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

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

BUDGET STABILIZATION FUND	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
INTEREST	0	0	413	105	1,589	4,240	4,367	4,498	4,633	4,772
TRANSFERS IN	0	35,000	70,000	<u>105,000</u>	<u>105,000</u>	<u>140,000</u>	<u>175,000</u>	<u>210,000</u>	<u>245,000</u>	<u>280,000</u>
TOTAL REVENUES	0	35,000	70,413	105,105	106,589	144,240	179,367	214,498	249,633	284,772
BASE EXPENSES										
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	35,000	70,413	105,105	106,589	144,240	179,367	214,498	249,633	284,772
FUND BALANCE										
BEGINNING BALANCE	0	0	35,000	105,413	105,413	212,002	356,242	535,609	750,108	999,741
NET REVENUES	0	35,000	70,413	105,105	106,589	144,240	179,367	214,498	249,633	284,772
ENDING BALANCE	0	35,000	105,413	210,518	212,002	356,242	535,609	750,108	999,741	1,284,513

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

FUNCTION

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

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

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

PARK IMPROVEMENT FEES	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018	2018	2019	PROJECTED			
	2015	2016	2017	BUDGET	FORECAST	BUDGET	2020	2021	2022	2023
BASE REVENUES										
INTEREST	0	0	3,519	3,200	6,717	12,312	2,500	3,000	3,500	4,000
TRADES/SALES	0	0	1,488	0	6,035	0	0	0	0	0
OTHER REVENUE	0	0	832,337	0	6,035	0	0	10	10	10
TOTAL REVENUES	0	0	837,343	3,200	18,787	12,312	2,500	3,010	3,510	4,010
BASE EXPENSES										
CAPITAL OUTLAY	0	0	329,771	0	79,057	0	0	0	245,304	0
TOTAL EXPENSES	0	0	329,771	0	79,057	0	0	0	245,304	0
NET REVENUES	0	0	507,572	3,200	(60,271)	12,312	2,500	3,010	(241,794)	4,010
FUND BALANCE										
BEGINNING BALANCE	0	0	0	507,572	507,572	608,180	821,740	985,119	1,152,688	1,075,453
TRSFRR FROM/(TO)	0	0	0	160,879	160,879	201,247	160,879	164,559	164,559	165,491
NET REVENUES	0	0	507,572	3,200	(60,271)	12,312	2,500	3,010	(241,794)	4,010
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	507,572	671,651	608,180	821,740	985,119	1,152,688	1,075,453	1,244,954

GENERAL AND ENTERPRISE VEHICLE AND EQUIPMENT REPLACEMENT PROGRAM (GE VERF)

Purpose

The purpose of this policy is to establish guidelines on funding and maintaining the General and Enterprise Vehicle and Equipment Replacement Fund (**GE VERF**). This will ensure vehicles and equipment are funded and replaced according to their anticipated lifecycle, reduce maintenance costs and reduce reliance on the operating budget for large outlays for vehicle and equipment purchases.

**CITY OF SEABROOK
MULTI-YEAR FINANCIAL OVERVIEW
GENERAL ENTERPRISE VEHICLE AND EQUIPMENT REPLACEMENT FUND**

	FOR FISCAL YEAR ENDING SEPTEMBER 30,									
	ACTUALS			2018 BUDGET	2018 FORECAST	2019 BUDGET	PROJECTED			
	2015	2016	2017				2020	2021	2022	2023
BASE REVENUES										
CHARGES FOR SERVICE GF	0	0	0	0	0	35,363	61,494	59,464	61,707	59,428
CHARGES FOR SERVICE EF	0	0	0	0	0	25,579	34,796	30,665	33,064	35,458
INTEREST	0	0	0	0	0	5,168	5,267	3,000	3,500	4,000
TRADES/SALES	0	0	0	0	0	0	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	10	10	10
TOTAL REVENUES	0	0	0	0	0	66,109	101,557	93,139	98,281	98,896
BASE EXPENSES										
CAPITAL OUTLAY	0	0	0	0	0	319,898	0	61,613	21,658	22,786
TOTAL EXPENSES	0	0	0	0	0	319,898	0	61,613	21,658	22,786
NET REVENUES	0	0	0	0	0	(253,789)	101,557	31,526	76,624	76,110
FUND BALANCE										
BEGINNING BALANCE	0	0	0	0	0	0	309,814	411,371	442,897	519,520
NET REVENUES	0	0	0	0	0	(253,789)	101,557	31,526	76,624	76,110
TRSFN FROM/(TO)	0	0	0	0	0	563,603	0	0	0	0
CAFR	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0	309,814	411,371	442,897	519,520	595,630

**CITY OF SEABROOK
2018 BUDGET CALENDAR FOR 2018-19 BUDGET**

DATE	DAY	EVENT
April 10	Tuesday	March Forcast-To be emailed out to Directors - Done
April 16	Monday	2018-19 Preliminary sheets will be emailed by Finance
April 17	Tuesday	Staff Meeting: Official Budget Kick Off
April 18	Wednesday	CIP Meeting/Update
April 24	Tuesday	Revenue Meeting/Finance
April 24	Tuesday	March Forcast-Changes emailed to Finance Department
May 1	Tuesday	Revenue Meeting/Finance
May 1	Tuesday	Healthcare Renewals will be due to IPS Benefit Advisor
May 5	Saturday	Election
May 8	Tuesday	Directors Meeting Budget Update
May 8	Tuesday	Revenue Meeting/Finance
May 9	Wednesday	CIP/Finance Meeting
May 15	Tuesday	New Council Member Sworn In and Take Office
May 29	Tuesday	Directors Meeting Budget Update
May 31	Thursday	Personnel, Capital and Equipment Requests Due(If an HR request, send to Yesenia for grade full comp pkg)
May 31	Thursday	Department Accomplishments and Goal Sheets Due
May 31	Thursday	Deadline for 2018-19 Preliminary Budget Sheets to Finance
Late May		TMRS Rates to be released
June 1-6	Fri-Wed	Finance Dept review & update new budget sheets & forecasts for each department
June 7	Thursday	Budgets Due to City Manager from Finance - Review
June 7-8	Thurs-Fri	City Manager Meetings with Individual Directors
June 11-15	Mon-Fri	City Manager Meetings with Individual Directors
June 12	Tuesday	Directors Meeting Budget Update
June 19	Tuesday	Early Start to Regular Council Meeting - CIP Presentation/ Community Input (Need New Council Approval Quarom)
June	-	Healthcare Renewal Recommendation Presentation by IPS
June 26	Tuesday	Directors Meeting Budget Update
July 13	Friday	Strategic Planning Session 8am-2pm
June - July	-	Healthcare and Benefits - Begin Open Enrollment August 1 - New Healthcare Policy Starts
July 31	Tuesday	Present a Balanced Budget to City Council
August 13-15	Mon-Wed	Special Council Meeting - Budget Workshop
August 17	Friday	Proposed Budget to Municipal Clerk
Aug 20	Monday	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Aug 30	Thursday	Publication of Notice of Public Hearing on 2018-19 Budget (14 days required before public hearing)
TIMING IS CRITICAL FOR EVENTS LISTED BELOW		
HOWEVER ALL DATES ARE CONTINGENT UPON RECEIPT OF TAX ROLLS FROM HARRIS COUNTY		
TIMING IS CRITICAL FOR EVENTS LISTED BELOW		
HOWEVER ALL DATES ARE CONTINGENT UPON RECEIPT OF TAX ROLLS FROM HARRIS COUNTY		
**Aug 20	Mon	Report of Certified Appraised Values from Harris County Tax Assessor. (60 days starts)
Aug 21	Tue	Calculation of Effective and Rollback tax rates.
Aug 31	Fri	72 hour notice for meeting to discuss effective tax rate calculation, Proposed rate & final budget
Sep 4	Tuesday	Council Agenda - Discuss final budget and effective & proposed tax rates. Take record vote on proposed tax rate if increased and schedule public hearings. If no increase, tax rate can be adopted any time after the budget is adopted. If additional tax workshop is desired, all public hearings and adoption date will be pushed back by 1 week.
Sep 13	Thursday	Publication of Property Tax Rate Notice in Paper & Website
***Sep 13	Thursday	Publication of Property Tax Rate INCREASE Notice in Paper & Website
Sept 14	Friday	72 hour notice of Public Hearing on 2018-19 Budget & Adopt Tax Rate
Sep 18	Tuesday	Public Hearing on 2018-19 Budget.
Sep 18	Tuesday	Council adopts 2018-19 Budget. RECORD VOTE REQUIRED
Sep 18	Tuesday	Council adopts 2018 tax rate. RECORD VOTE REQUIRED
***Sept 21	Friday	72 hour notice for meeting First Public Hearing on Tax Rate Increase
Sept 24	Monday	72 hour notice for meeting at which Council will adopt Budget
***Sept 25	Tuesday	First public hearing on tax rate Increase. SPECIAL MEETING
Sep 27	Thursday	Last day to adopt budget per Charter. SPECIAL MEETING
***Sep 28	Friday	72 hour notice for Second Public Hearing on Tax Rate Increase
***Oct 2	Tuesday	Second public hearing on tax rate change.
***Oct 5	Friday	72 hour notice for meeting at which Council will adopt tax rate
***Oct 9	Tuesday	Council adopts 2018 Ad Valorem Tax Rate. (Not <3 days or >14 days after 2nd public hearing) (Meeting is 7 days AFTER 2nd PH) Special Meeting
		OR
***Oct 12	Fri	72 hour notice for meeting at which Council will adopt tax rate
***Oct 16	Tuesday	Council adopts 2018 Ad Valorem Tax Rate. (Not <3 days or >14 days after 2nd public hearing) (Meeting is 14 days AFTER 2nd PH)
Oct 18	Thursday	Last day to adopt tax rate per state law (60 days after receipt of rolls)

**Date is estimate. Whenever the tax assessor delivers the Certified rolls we only have 60 days to adopt tax rate. All the following dates

If council votes on September 4 to Increase Tax Rate timeline follows

**CITY OF SEABROOK
ORDINANCE NO. 2018-26
BUDGET ORDINANCE FY 2018/19**

AN ORDINANCE APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, **2018** AND ENDING ON SEPTEMBER 30, **2019** FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD ON **SEPTEMBER 18, 2018** IN ACCORDANCE WITH THE CITY'S CHARTER AND WITH STATE LAW.

WHEREAS, the City Manager on **July 31, 2018**, filed a proposed budget with the Council for the fiscal year commencing October 1, **2018**, as required by the Charter of Seabrook; and,

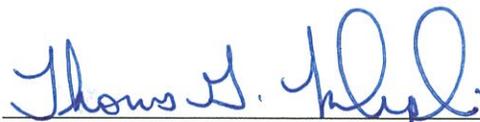
WHEREAS, said proposed budget, as revised by the City Council, was duly set for a public hearing ordered to be called by the City Council and held on **September 18, 2018** after due notice as required by the Charter of the City of Seabrook and laws of the State of Texas; now, therefore,

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

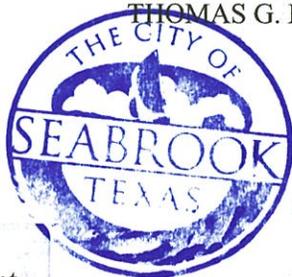
THAT, the figures in the amount of \$23,315,885 for the General Fund, Enterprise Fund, and Debt Service Fund, and \$7,642,274 for the Special Budgets (does not include the EDC or Crime Control District Budgets), prepared and submitted by the City Manager and revised by the City Council of the **2018/19** Budget, be and the same are hereby, in all things, approved, appropriated and amended. Copies of the **2018/19** 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 18TH DAY OF SEPTEMBER 2018.



THOMAS G. KOLUPSKI, MAYOR



ATTEST:


Stephanie Martinez,
Executive Administrative Assistant

**CRIME CONTROL AND PREVENTION DISTRICT
ORDINANCE NO. 2018-24 CCPD**

**BUDGET ORDINANCE
FY 2018/19**

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK CRIME CONTROL AND PREVENTION DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2018 AND ENDING ON SEPTEMBER 30, 2019 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CRIME CONTROL AND PREVENTION DISTRICT BOARD OF DIRECTORS ON SEPTEMBER 18, 2018.

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 18, 2018;**

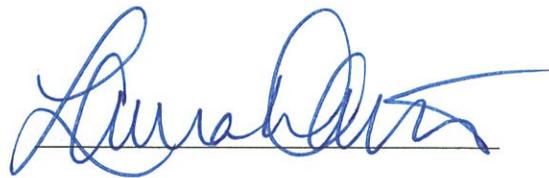
NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SEABROOK, STATE OF TEXAS:

THAT, a budget in the amount of **\$938,941** for the Crime Control and Prevention District Budget, is, in all things, approved, appropriated and amended by the Board of Directors. A copy of the **2018/19** Budget Revenue and Expense Summary, identified as Exhibit A, is hereby attached and made a part of this Ordinance.

THAT, This budget has been sent to the Seabrook City Council for its approval.

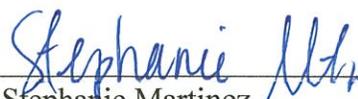
AND IT IS SO ORDERED.

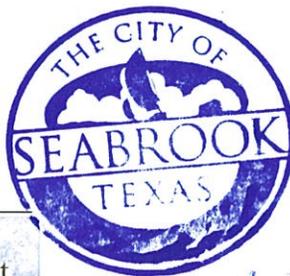
PASSED, APPROVED, AND ADOPTED ON FIRST AND FINAL READING THIS THE 18TH DAY OF SEPTEMBER 2019.



President

ATTEST:


Stephanie Martinez,
Executive Administrative Assistant



**CITY OF SEABROOK
ORDINANCE NO. 2018-25
EDC BUDGET ORDINANCE
FY 2018/19**

AN ORDINANCE APPROVING AND ADOPTING THE SEABROOK ECONOMIC DEVELOPMENT CORPORATION BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2018 AND ENDING ON SEPTEMBER 30, 2019 FOR THE CITY OF SEABROOK; APPROPRIATING FUNDS; AND NOTING A PUBLIC HEARING WAS HELD BY THE SEABROOK CITY COUNCIL ON SEPTEMBER 18, 2018.

WHEREAS, On **August 9, 2018** 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, **2018**, and

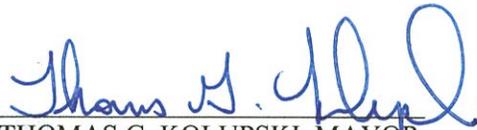
WHEREAS, the budget must now be approved by the Seabrook City Council; now, therefore,

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

THAT, the figures in the amount of **\$1,894,760** 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 **2018/19** 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 18TH DAY OF SEPTEMBER, 2018.


THOMAS G. KOLUPSKI, MAYOR

ATTEST:


Stephanie Martinez,
Executive Administrative Assistant



**CITY OF SEABROOK
ORDINANCE NO. 2018-27
TAX ORDINANCE**

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF SEABROOK, TEXAS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2019 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS the City Council of the City of Seabrook finds that the tax for the year 2018 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 2018, 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 2018 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of **40.3139** cents on each one hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.25 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-16.27.

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 2018 and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of **14.8844** cents on each hundred dollars (\$100.00)

assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

SECTION 3. The total ad valorem tax rate in the City of Seabrook to be assessed and collected for **2018** and for each year thereafter until it be otherwise provided and ordered is **55.1983** cents on each hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

SECTION 4. All taxes levied hereby are payable on or before December 31, **2018**. Taxpayers who have not paid their tax bill levied hereunder on or before the 31st day January, **2019** shall be assessed a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1st of the year becomes delinquent. A tax delinquent on July 1st incurs a total penalty of twelve percent (12%) of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax accrues interest at the rate of one percent (1%) for each month the tax remains unpaid.

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

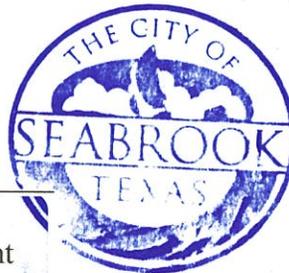
SECTION 6. Should any part of this ordinance be held invalid by a court of competent jurisdiction, the remaining parts shall be severable and shall continue to be in full force and effect.

PASSED, APPROVED AND ADOPTED ON FIRST AND FINAL
READING THIS THE 18th DAY OF SEPTEMBER 2018.


THOMAS G. KOLUPSKI, MAYOR

ATTEST:


Stephanie Martinez,
Executive Administrative Assistant



**CITY OF SEABROOK
RESOLUTION NO. 2018-28**

ADOPTION OF THE CITY'S INVESTMENT POLICY

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEABROOK, TEXAS, ADOPTING THE INVESTMENT POLICY FOR THE CITY OF SEABROOK IN ACCORDANCE WITH THE 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

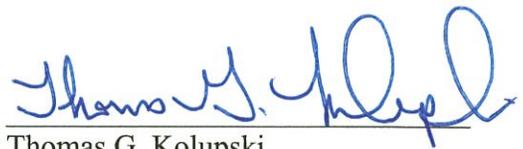
WHEREAS, the PFIA requires an annual review.

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.

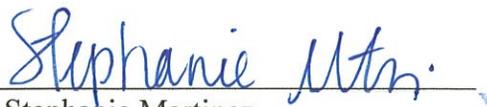
AND IT IS SO ORDERED

PASSED, APPROVED AND ADOPTED THIS 18th DAY OF SEPTEMBER 2018.



Thomas G. Kolupski
Mayor

ASSET:



Stephanie Martinez,
Executive Administrative Assistant



City of Seabrook Investment Policy

1. **POLICY**

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

2. **PURPOSE**

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

3. **SCOPE**

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

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

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

4. **INVESTMENT STRATEGY BY FUND TYPE**

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

- **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 8 hours of instruction relating to investment responsibilities from an independent source to insure the quality and capability of investment management in compliance with Public Funds Investment Act. For the purposes of this policy, an "independent source" is defined as a professional organization, an institute of higher learning or any other sponsor other than a Business Organization with whom the City may engage in investment transactions. Independent sources that may provide investment training include the Government Treasurer's Organization of Texas, the University of North Texas, the Government Finance Officers Association of Texas, or the Texas Municipal League. Training shall be in accordance with the Public Funds Investment Act and shall include education in investment controls, security risks, market risks, and compliance with statutes governing the investment of public funds. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Finance Director is the designated Investment Officer.

9. ETHICS AND CONFLICTS OF INTEREST

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

10. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

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

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

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

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

11. AUTHORIZED AND SUITABLE INVESTMENTS

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

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

12. PROCUREMENT

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

13. MONITORING

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

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

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

14. COLLATERALIZATION

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

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

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

15. SAFEKEEPING AND CUSTODY

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

16. DIVERSIFICATION

The City of Seabrook will diversify its investments by security type and institution. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution. The City may invest up to 100% of its investment portfolio in U.S. Treasury securities, CD's and authorized investment pools.

17. MAXIMUM MATURITIES

To the extent possible, the City of Seabrook will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than two (2) years from the date of purchase. However, the City may collateralize its repurchase agreements using longer dated investments not to exceed five (5) years to maturity.

Reserve funds may be invested in securities exceeding two (2) years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds.

18. INTERNAL CONTROL

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

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

19. PERFORMANCE STANDARD

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

20. PERFORMANCE BENCHMARK

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

21. REPORTING

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

Reports will:

- Describe in detail the investment position of the entity on the date of the report;
- Be prepared and signed by all investment officers of the entity;
- Contain a summary statement of each pooled fund group that states the beginning and ending market value for the reporting period and fully accrued interest.
- State the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;
- State the maturity date of each separately invested asset that has a maturity date;
- State the account or fund or pooled group fund in the state agency or local government for which each individual investment was acquired; and
- State the compliance of the investment portfolio as it relates to the investment strategy stated in the City's investment policy and relevant provisions of the Public Funds Investment Act.

POLICIES AND PROCEDURES

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

OPERATING BUDGET POLICIES

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

REVENUE POLICIES

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

RESERVE AND FUND BALANCE POLICIES

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

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

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

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

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

ACCRUAL BASIS OF ACCOUNTING

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

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

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

A.
BUDGET

Footnotes:

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

Section 5.01. - Department of Finance.

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

(Charter Election of 5-8-2010)

Section 5.02. - Public record.

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

Section 5.03. - Annual budget.

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

current fiscal year and actual income and expenditures of the preceding two (2) fiscal years. It shall include in separate sections:

- (1) An itemized estimate of the expense of conducting each department, division and office.
 - (2) Reasons for proposed increases or decreases of such items of expenditure compared with the current fiscal year.
 - (3) A separate schedule for each department, indicating tasks to be accomplished by the department during the year, and additional desirable tasks to be accomplished if possible.
 - (4) A statement of the total probable income of the City from taxes for the period covered in the estimate.
 - (5) Tax levies, rates and collections for the preceding three (3) years and ensuing five (5) years.
 - (6) An itemization of all anticipated revenue from sources other than the tax levy.
 - (7) The amount required for interest on the City's debts, for sinking fund and for maturing serial bonds.
 - (8) The total amount of outstanding City debts, with a schedule of maturities on bond issues and/or certificates of obligation.
 - (9) Such other information as may be required by the Council.
 - (10) Anticipated net surplus or deficit for the ensuing fiscal year of each utility owned or operated by the City and the proposed method of its disposition; subsidiary budgets for each such utility giving detailed income and expenditure information shall be attached as appendices to the budget.
 - (11) A Five (5) Year Capital Program and Budget, which may be revised and extended each year to indicate capital improvements pending or in the process of construction or acquisition, and shall include the following items:
 - a. A summary of proposed programs;
 - b. A list of all capital improvements which are proposed to be undertaken during the five (5) fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;
 - c. Cost estimates, method of financing and recommended time schedules for each such improvement; and
 - d. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.
 - e. Adoption of the budget is for the ensuing fiscal year only and does not constitute adoption for the subsequent four (4) fiscal years.
- (b) Submission: At least sixty (60) days prior to the end of the fiscal year the City Manager shall submit to the Council a proposed budget and an accompanying message. The Council shall review the proposed budget and revise as deemed appropriate prior to general circulation for public hearing.

- (c) **Public Notice and Hearing:** The Council shall post in the City Hall and publish in the official newspaper a general summary of their proposed budget and a notice stating:
 - (1) The times and places where copies of the message and budget are available for inspection by the public, and
 - (2) The time and place, not less than two (2) weeks after such publication, for a public hearing on the budget.
- (d) **Amendment Before Adoption:** After the Public hearing, the Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law for debt service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.
- (e) **Adoption:** The budget shall be finally adopted by ordinance by one reading not later than the twenty-seventh (27th) day of the last month of the fiscal year. Adoption of this budget shall constitute the levy of the property tax therein proposed. Should the Council take no final action on or prior to such day the budget, as originally submitted by the City Manager together with the proposed tax levy shall be deemed to have been finally adopted by the Council. No budget shall be adopted or appropriations made unless the total of estimated revenues, income and funds available shall be equal to or in excess of such budget or appropriations, except as otherwise provided in this Article.

State Law reference— Budgets, V.T.C.A., Local Government Code § 102.011 et seq.

Section 5.04. - Administration of budget.

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

(Charter Election of 5-8-2010)

Section 5.05. - Emergency appropriations.

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

(Election of 5-7-2005)

Section 5.06. - Amendments after adoption.

- (a) Supplemental Appropriations: If, during the fiscal year, the City Manager certifies that there are available for appropriation revenues and/or unencumbered fund balances in excess of those [estimated] appropriated for specific expenditures in the budget, the Council may make supplemental appropriations for the year up to the amount of such excess.
- (b) Reduction of Appropriations: If at any time during the fiscal year it appears probable to the City Manager that the revenues available will be insufficient to meet the amount appropriated, he or she shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial action taken by him or her and his or her recommendations as to other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or minimize any deficit and for that purpose it may reduce one or more appropriations.
- (c) Transfer of Appropriations: At any time during the fiscal year the City Manager may transfer part of all of any unencumbered appropriation balance among programs within a fund department, office or agency, and upon written request by the City Manager, the Council may transfer part or all of any unencumbered appropriation balance from one fund department, office or agency to another.
- (d) Limitations; Effective Date: No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of unencumbered balance thereof. The supplemental and emergency appropriations authorized by this section may be made effective immediately upon adoption.
- (e) Lapse of Appropriations: Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in full force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation.

(Election of 5-7-2005)

Section 5.07. - Borrowing in anticipation of property taxes.

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

State Law reference— Tax anticipation notes, V.T.C.A., Government Code § 1431.001 et seq.

Section 5.08. - Depository.

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

Section 5.09. - Purchase procedure.

All purchases made and contracts executed by the City shall be pursuant to a requisition from the head of the office, department or agency whose appropriation will be charged and no contract or order shall be binding upon the City unless and until the City Manager certifies that there is to the credit of such office, department or agency a sufficient unencumbered appropriation and allotment balance to pay for the supplies, materials, equipment or contractual services for which the contract or order is to be issued. Before the City makes any purchase for supplies, materials, equipment, or contractual services, the opportunity shall be given for competition as hereinafter provided. The Council may by resolution specify an amount for which the City Manager may contract for expenditure without competitive bidding; any expenditure over said amount must be expressly approved by Council. All contracts or purchases exceeding the amount set for non-competitive bidding shall be let to the lowest and best responsible bidder after there has been opportunity for competitive bidding as provided for by law or ordinance; provided that the Council or the City Manager in such cases as he or she is authorized to contract for the City, shall have the right to reject any and all bids. Contracts for personal and professional services need not be let on competitive bids. The City shall enter into all contracts in accordance with state law.

State Law reference— Purchasing procedures, V.T.C.A., Local Government Code § 252.001 et seq.

Section 5.10. - Independent audit.

At the close of each fiscal year, and at such other times as it may be deemed necessary, the Council shall cause an independent audit to be made of all accounts of the City by a certified public accountant. The certified public accountant so selected shall have no personal interest, directly or

indirectly in the financial affairs of the City or any of its officials. Upon completion of the audit, the summary shall be published as soon as possible in the official newspaper of the City and copies of this audit placed on file in the City Secretary's office as public record.

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

B.

BONDS ^[3]

Footnotes:

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

Section 5.11. - Borrowing for capital improvements.

- (a) **Borrowing:** The Council shall have the power, except as prohibited by law, to borrow money by whatever method it may deem to be in the public interest.
- (b) **General Obligation Bonds and Certificates of Obligation:** The City shall have the power to borrow money on the credit of the City and to issue general obligation bonds and certificates of obligation for permanent public improvements or for any other public purpose not prohibited by the Constitution and laws of the State of Texas, and to issue refunding bonds to refund outside bonds of the City previously issued. All such bonds or certificates of obligation shall be issued in conformity with the laws of the State of Texas and shall be used only for the purpose for which they were issued.
- (c) **Revenue Bonds:** The City shall have the power to borrow money for the purpose of constructing, purchasing, improving, extending or repairing of public utilities, recreational facilities or any other self-liquidating municipal function not prohibited by the Constitution and the laws of the State of Texas, and to issue revenue bonds to evidence the obligation created thereby. Such bonds shall be a charge upon and payable from the properties, or interest therein pledged, or the income therefrom, or both. The holders of the revenue bonds shall never have the right to demand payment thereof out of monies raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for the purpose for which issued.
- (d) **Bonds Incontestable:** All bonds of the City having been issued and sold and having been delivered to the purchaser thereof, shall thereafter be incontestable and all bonds issued to refund in exchange for outstanding bonds previously issued shall and after said exchange, be incontestable.
- (e) **Ordinance Procedure:** The procedure for adoption of any ordinance relative to borrowing for capital improvements shall be:

- (1) A copy of any proposed ordinance relative to borrowing for Capital Improvements shall be furnished to each member of the Council, the City Attorney and any citizen of the City for inspection upon request to the City Secretary, at least three (3) days before the date of the meeting at which the ordinance is to be considered.
- (2) Any ordinance relative to borrowing for capital improvements may be adopted and finally passed in accordance with provisions of this Charter.

C.

TAX ADMINISTRATION

Section 5.12. - Division of Taxation.

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

State Law reference— Tax assessor-collector, V.T.C.A., Tax Code § 6.22 et seq.

Section 5.13. - Powers of taxation.

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

State Law reference— Powers of property taxation, V.T.C.A., Tax Code § 302.001.

Section 5.14. - Assessment of property for taxes.

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

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

State Law reference— Ad valorem tax assessment and collection, V.T.C.A., Tax Code § 1.01 et seq.

Section 5.15. - Exemptions.

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

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

(Election of 5-7-2005)

Section 5.16. - Taxes: when due and payable.

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

Section 5.17. - Tax liens and liabilities.

All property, having a situs in the City on the first (1st) day of January of each year shall stand charged with a special lien in favor of the City from said date for the taxes due thereon. The liens provided herein shall be superior to all other liens except other tax liens regardless of when such

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

Section 5.18. - Joint interest in property.

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

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

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

Section 5.20. - Board of Equalization.

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

D.

CERTAIN EXPENDITURES AND USE OF RESERVED FUNDS

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

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

expenditure. Voter approval shall be required for non-emergency, capital expenditures in excess of the permitted amount.

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

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

LOCAL GOVERNMENT CODE
TITLE 4. FINANCES
SUBTITLE A. MUNICIPAL FINANCES
CHAPTER 102. MUNICIPAL BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Amended by:

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

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

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

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

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

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. 3195), Sec. 2, eff. September 1, 2007.

Sec. 102.0065. SPECIAL NOTICE BY PUBLICATION FOR BUDGET HEARING.

(a) The governing body of a municipality shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county in which the municipality is located.

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

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

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

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

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. 3195), Sec. 3, eff. September 1, 2007.

Sec. 102.007. ADOPTION OF BUDGET. (a) At the conclusion of the public hearing, the governing body of the municipality shall take action on the proposed budget. A vote to adopt the budget must be a record vote.

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

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

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

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

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

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

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

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

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

- (A) the property tax rate;
- (B) the effective tax rate;
- (C) the effective maintenance and operations tax rate;
- (D) the rollback tax rate; and

(E) the debt rate; and

(4) the total amount of municipal debt obligations.

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

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

Amended by:

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

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

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

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

(2) if the municipality maintains an Internet website, take action to ensure that:

(A) a copy of the budget, including the cover page, is posted on the website; and

(B) the record vote described by Section [102.007](#)(d)(2) is posted on the website at least until the first anniversary of the date the budget is adopted.

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

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

Amended by:

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

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

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

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

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

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

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

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

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

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

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

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. [3195](#)), Sec. 6, eff. September 1, 2007.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

Bond Issue – Bonds sold.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Forecast – Annualized projections of either revenues or expenditures.

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

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

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

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

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

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

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

HCAD – Harris County Appraisal District.

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

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

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

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

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

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

M & O – Maintenance and operation.

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

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

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

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

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

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

Policies – The principles used to guide management decisions.

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

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

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

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

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

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

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

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

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

SCADA – Systems Control and Data Acquisition.

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

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

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

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

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

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

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